

Posted: Monday, October 23, 2023

At: All Hudson schools, SAU building, district website



HUDSON SCHOOL DISTRICT ♦ Hudson, New Hampshire
Hills Memorial Library 18 Library Street

6:30 pm Regular Meeting

Hudson School Board Agenda – October 25, 2023

Estimated
time

6:30pm **A. Call to Order**

Pledge of Allegiance

6:33pm **B. Public Input**

Hudson residents are welcome and encouraged to share feedback with the board on agenda items

6:50pm **C. New Business**

1. **FY25 Budget (Discussion)**

- a. [Special Services](#)
- b. [SAU/Districtwide](#)
- c. [Warrant Articles Draft](#)
- d. [Default Budget](#)

8:00pm **D. Recommended Action**

1. Minutes – [October 16, 2023 - Draft minutes](#)

8:02pm **E. Adjourn**

Upcoming Meetings

Meeting	Date	Time	Location	Purpose
School Board	October 30	6:30 pm	Hills Memorial Library	Budget Meeting
School Board	November 6	6:30 pm	Hills Memorial Library	Regular Meeting
School Board	November 20	6:30 pm	Hills Memorial Library	Regular Meeting



Hudson School District

FY 2025

SPECIAL SERVICES

October 25, 2023

Department Head Commentary

- Proposed Budget is a 21.62% increase over FY24
- Variables impacting this change include:
 - Increased number of students requiring Out of District Programs with increasingly specialized needs, including court ordered placements.
 - Increase to staffing to meet the needs of students
 - Increased costs associated with new transportation contract
 - NH State authorized 5% annual increase in Out of District Tuition Rates
 - Investment in improved instructional practices and associated materials
 - Careful evaluation and selection of budgeted items needed to:
 - Effect student progress
 - Meet state and federal mandates
 - Maintaining fiscal responsibility

FY25 PROPOSED BUDGET

OBJECT CATEGORIES	2022 ACTUAL	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 REVISED BUDGET	2025 PROPOSED BUDGET	DOLLAR BUDGET CHANGE	% of BUDGET CHANGE
Salaries & Benefits	\$ 9,193,849	\$ 8,265,313	\$ 10,236,682	\$ 10,236,682	\$ 12,101,947	\$ 1,865,265	18.22%
Office Expense	2,333	2,153	6,426	6,426	5,934	(492)	-7.66%
Supplies	29,101	31,128	43,358	43,358	43,678	320	0.74%
Contracted Services	1,313,820	1,637,101	1,418,882	1,418,882	2,250,482	831,600	58.61%
Educational Resources	1,478,929	1,785,084	2,169,615	2,169,615	2,478,985	309,370	14.26%
Furniture	27,358	7,915	7,875	7,875	7,875	-	0.00%
Professional Development	17,950	16,404	17,955	17,955	22,515	4,560	25.40%
Equipment	41,962	23,347	37,546	37,546	40,346	2,800	7.46%
TOTAL SPECIAL SERVICES	\$ 12,105,303	\$ 11,768,446	\$ 13,938,340	\$ 13,938,339	\$ 16,951,763	\$ 3,013,423	21.62%

Fund:	GENERAL FUND	FEDERAL FUNDS	FOOD SERVICE	CTE	ALVIRNE TRUSTEES
Total Amount:	16,175,739	776,024			

Salaries & Benefits
71.4% of Operating Budget

Excluding salaries and benefits
+31%

FY25 PROPOSED BUDGET WALK

Changes Over \$5K

	Loc	Obj	Page #	Salaries & Benefits	Office Expense	Supplies	Contracted Services	Educ. Resources	Prof. Devel.	Furniture	Equipment	Total
FY24 Revised Budget				10,236,682	6,426	43,358	1,418,882	2,169,615	17,955	7,875	37,546	13,938,340
Salary & Benefit Change				1,865,265								1,865,265
Professional Services	00	330	19				20,398					20,398
Tuition	00	569	20					309,070		-		309,070
Transportation	00	519	31				811,202			-		811,202
All other line items					(492)	320		300	4,560	-	2,800	7,488
FY25 Proposed Budget				12,101,947	5,934	43,678	2,250,482	2,478,985	22,515	7,875	40,346	16,951,763
Percent Change				18.2%	-7.7%	0.7%	58.6%	14.3%	25.4%	0.0%	7.5%	21.62%

**FY 2025 BUDGET LEVEL 1 - PROPOSED
DISTRICT-WIDE - BUDGET SUMMARY**

Object Categories	2025 Admin	2025 Class Instr.	2025 Related Arts	2025 CTE Instr	2025 Special Services	2025 Educ Support	2025 Non-Instr Support	2025 Facilities	2025 Proposed Budget	2024 Revised Budget	% Change
Salaries & Benefits	461,031	-	-	-	11,640,916	-	-	-	12,101,947	10,236,682	18.22%
Office Expense	927	-	-	-	5,007	-	-	-	5,934	6,426	(7.66%)
Supplies	2,450	-	-	-	41,228	-	-	-	43,678	43,358	0.74%
Contracted Services	-	-	-	-	709,206	-	1,541,276	-	2,250,482	1,418,882	58.61%
Educational Resources	-	-	-	-	2,478,985	-	-	-	2,478,985	2,169,615	14.26%
Furniture	-	-	-	-	7,875	-	-	-	7,875	7,875	- %
Professional Development	11,605	-	-	-	10,910	-	-	-	22,515	17,955	25.40%
Equipment	-	-	-	-	40,346	-	-	-	40,346	37,546	7.46%
Utilities	-	-	-	-	-	-	-	-	-	-	- %
Total	476,013	-	-	-	14,934,474	-	1,541,276	-	16,951,763	13,938,340	21.62%

Fund	General Fund	Federal Funds	Food Service	Vocational	Alvirne Trustees	Capital Proj - CTE
Total Amount	16,175,739	776,024	-	-	-	-

FY 2025 BUDGET LEVEL 1 - PROPOSED

DISTRICT-WIDE HISTORICAL OBJECT CATEGORY REPORT

Object Categories	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	2025 School Budget	Dollar Budget Change	% of Budget Change
Salaries & Benefits	9,193,849	8,265,313	10,236,682	10,236,682	12,101,947	1,865,265	18.22%
Office Expense	2,333	2,153	6,426	6,426	5,934	(492)	(7.66%)
Supplies	29,101	31,128	43,358	43,358	43,678	320	0.74%
Contracted Services	1,313,820	1,637,101	1,418,882	1,418,882	2,250,482	831,600	58.61%
Educational Resources	1,478,929	1,785,084	2,169,615	2,169,615	2,478,985	309,370	14.26%
Furniture	27,358	7,915	7,875	7,875	7,875	-	- %
Professional Development	17,950	16,404	17,955	17,955	22,515	4,560	25.40%
Equipment	41,962	23,347	37,546	37,546	40,346	2,800	7.46%
Utilities	-	-	-	-	-	-	- %
TOTAL DISTRICT-WIDE	12,105,303	11,768,446	13,938,340	13,938,340	16,951,763	3,013,422	21.62%

**FY 2025 BUDGET LEVEL 1 - PROPOSED
DISTRICT-WIDE**

Line #	STAFF MEMBER	ORG CODE	FUNCT	SALARY	SOCIAL SECURITY	NHRS	LIFE	LTD	HEALTH	DENTAL	TOTAL BENEFITS	SALARY & BENEFITS
1	ABDALLAH, RACHAEL	114 - 10141200	1200	16,694	1,279	-	-	-	-	-	1,279	17,973
2	ABEL, MELISSA	110 - 10241200	1200	53,250	3,356	9,820	22	-	37,959	1,913	53,070	106,320
3	ALUKONIS, MICHELE	110 - 10141200	1200	73,750	5,088	13,847	22	-	37,959	1,913	58,829	132,579
4	ATWOOD, SUSAN	114 - 10351200	1200	37,361	2,693	4,968	22	-	14,059	1,136	22,878	60,239
5	BANKS, ANA	114 - 10151200	1200	15,325	1,174	-	-	-	-	-	1,174	16,499
6	BEAUDET, JACQUELINE	110 - 10351200	1200	72,250	4,829	13,208	22	-	37,959	1,913	57,931	130,181
7	BENNETT, CHRISTINA	114 - 10111200	1200	22,145	1,635	-	-	-	-	-	1,635	23,780
8	BOUTIN, HANNAH	114 - 10151200	1200	15,325	1,174	-	-	-	-	-	1,174	16,499
9	BOWER, DANIELLE	110 - 10151200	1200	50,250	3,363	9,231	22	-	28,118	1,136	41,870	92,120
10	BRAND, AMANDA	110 - 10241200	1200	63,000	3,877	11,539	22	-	14,059	537	30,034	93,034
11	BRIER, HOLLY	114 - 10111200	1200	16,694	1,279	-	-	-	-	-	1,279	17,973
12	BRIGHAM, DALE	114 - 10111200	1200	16,694	1,279	-	-	-	-	-	1,279	17,973
13	BROWN, CINDY	114 - 10241200	1200	16,252	1,244	-	-	-	-	-	1,244	17,496
14	BROWN, SARA	111 - 10351200	1200	87,496	6,396	17,193	148	195	38,171	1,913	64,016	151,512
15	CAMPBELL, CHRISTINE	114 - 10111200	1200	22,145	1,655	-	-	-	-	-	1,655	23,800
16	CARGILL, NICOLE	111 - 10111200	1200	83,400	5,470	16,380	141	195	38,171	1,913	62,270	145,670
17	CARSON, MARIA	114 - 10151200	1200	22,876	1,751	-	-	-	-	-	1,751	24,627
18	CASSETTA, KIM	114 - 10351200	1200	35,419	2,427	4,705	22	-	28,118	1,136	36,408	71,827
19	CHERKAOUI, AICHA	114 - 10111200	1200	23,800	1,822	-	-	-	-	-	1,822	25,622
20	COCO, THERESE	114 - 10111200	1200	20,961	1,587	-	-	-	-	-	1,587	22,548
21	COISH, MARGARET	110 - 10111200	1200	49,000	3,511	9,035	22	-	-	1,913	14,481	63,481
22	COTRONEO, AMY	114 - 10151200	1200	17,239	1,319	-	-	-	-	-	1,319	18,558
23	COUILLARD, KASSANDRA	114 - 10121200	1200	15,582	1,193	-	-	-	-	-	1,193	16,775
24	CREVOISERAT-COON, JO ANNE	111 - 10241200	1200	70,000	4,980	13,749	123	-	28,275	1,136	48,263	118,263
25	CRIPPS, COLLEEN	110 - 10111200	1200	17,536	1,343	-	-	-	-	-	1,343	18,879
26	CURRAN, MARY BETH	114 - 10241200	1200	24,172	1,850	-	-	-	-	-	1,850	26,022
27	DECKER, REBECCA	110 - 10241200	1200	73,750	5,167	13,847	22	-	28,118	1,136	48,290	122,040
28	DELORENZO, ISABELLA	114 - 10151200	1200	15,582	1,193	-	-	-	-	-	1,193	16,775
29	DIMALANTA, AIDA	114 - 10351200	1200	15,325	1,174	-	-	-	-	-	1,174	16,499
30	DIPIETRANTONIO, GIANNA	114 - 10141200	1200	15,325	1,174	-	-	-	-	-	1,174	16,499
31	DOUGLAS, JANICE	114 - 10151200	1200	18,668	1,429	-	-	-	-	-	1,429	20,097
32	DRAUGHN, JENNIFER	114 - 10141200	1200	23,802	1,822	-	-	-	-	-	1,822	25,624
33	DUFOUR, TARA	114 - 10151200	1200	20,839	1,595	-	-	-	-	-	1,595	22,434
34	DUNNE, PEGEEN	110 - 10151200	1200	80,500	5,930	15,221	22	-	-	1,913	23,086	103,586
35	ENRIGHT, MEREDITH	110 - 10151200	1200	15,829	1,212	-	-	-	-	-	1,212	17,041
36	FITZGERALD, LISA	114 - 10111200	1200	15,737	1,205	-	-	-	-	-	1,205	16,942
37	FOURNIER, THERESA	114 - 10111200	1200	27,093	2,073	-	-	-	-	-	2,073	29,166

**FY 2025 BUDGET LEVEL 1 - PROPOSED
DISTRICT-WIDE**

Line #	STAFF MEMBER	ORG CODE	FUNCT	SALARY	SOCIAL SECURITY	NHRS	LIFE	LTD	HEALTH	DENTAL	TOTAL BENEFITS	SALARY & BENEFITS
38	FRAPPIER, ROBIN	110 - 10111200	1200	55,000	3,824	10,115	22	-	14,059	537	28,557	83,557
39	FREDERICKSEN, JENIFER	114 - 10141200	1200	18,206	1,371	-	-	-	-	-	1,371	19,577
40	GASPER, NICOLE	114 - 10121200	1200	15,738	1,205	-	-	-	-	-	1,205	16,943
41	GLAZIER, RUTH	110 - 10351200	1200	53,200	3,628	9,860	22	-	14,059	537	28,106	81,306
42	GORA, CHEVON	114 - 10351200	1200	16,252	1,244	-	-	-	-	-	1,244	17,496
43	HAMBLIN, LISA	110 - 10141200	1200	67,250	4,704	12,374	22	-	14,059	537	31,696	98,946
44	HARVEY, DEBORA	110 - 22140912	1200	60,250	4,610	11,834	22	-	25,368	1,082	42,916	103,166
45	HILTON, SARAH	110 - 10351200	1200	56,584	4,320	11,113	96	147	-	1,913	17,589	74,173
46	JACKSON, SHIRLEY	114 - 10151200	1200	15,582	1,193	-	-	-	-	-	1,193	16,775
47	JONES, SUSAN	114 - 10351200	1200	24,717	1,892	-	-	-	-	-	1,892	26,609
48	KING, LAUREN	114 - 10241200	1200	22,876	1,673	-	-	-	-	-	1,673	24,549
49	LATHROP, LEN	114 - 10351200	1200	16,807	1,287	-	-	-	-	-	1,287	18,094
50	LAVOIE, CHERYL	117 - 10141200	1200	30,208	2,312	4,088	32	78	-	-	6,510	36,718
51	LAVOIE, SHERRI	111 - 10151200	1200	100,239	7,137	19,696	169	195	38,171	1,913	67,281	167,520
52	LEARY, KATHLEEN	114 - 10351200	1200	18,206	1,393	-	-	-	-	-	1,393	19,599
53	LEARY, LAUREN	111 - 10141200	1200	83,461	6,386	16,392	142	195	-	537	23,652	107,113
54	LEDREW, DIANNE	114 - 10351200	1200	16,252	1,244	-	-	-	-	-	1,244	17,496
55	LEVESQUE, ALISHA	110 - 10141200	1200	50,200	3,495	9,271	22	-	14,059	537	27,384	77,584
56	LINNEHAN, MARY	114 - 10141200	1200	19,513	1,493	-	-	-	-	-	1,493	21,006
57	LINSTAD, JANICE	114 - 10351200	1200	20,171	1,544	-	-	-	-	-	1,544	21,715
58	MACDOUGALL, DEBRA	110 - 22150912	1200	57,500	3,777	10,508	22	-	37,959	1,913	54,179	111,679
59	MACKENZIE, ERICA	114 - 10141200	1200	24,717	1,892	-	-	-	-	-	1,892	26,609
60	MAGEE, PATRICIA	114 - 10121200	1200	16,086	1,232	-	-	-	-	-	1,232	17,318
61	MANIACHI, LAURIE	114 - 10151200	1200	15,582	1,193	-	-	-	-	-	1,193	16,775
62	MARSHALL, MARIANNE	114 - 10351200	1200	16,694	1,279	-	-	-	-	-	1,279	17,973
63	MARTIN, JESSICA	110 - 10351200	1200	15,325	1,174	-	-	-	-	-	1,174	16,499
64	MARTIN, LINDA	114 - 10141200	1200	24,717	1,892	-	-	-	-	-	1,892	26,609
65	MC CUE, MEGAN	110 - 10111200	1200	46,000	3,174	8,446	22	-	14,059	537	26,238	72,238
66	MCDONALD, DIANNE	117 - 10351200	1200	36,696	2,493	4,821	22	97	28,275	1,136	36,844	73,540
67	MCINNIS, COLLEEN	110 - 10001200	1200	59,676	4,325	7,764	22	150	14,766	537	27,564	87,240
68	MERRILL, LEE ANN	110 - 10001200	1200	74,500	5,052	13,749	22	-	28,118	1,136	48,077	122,577
69	MESSURI, JENNIFER	114 - 10151200	1200	17,661	1,352	-	-	-	-	-	1,352	19,013
70	MICHAILIDES, MICHELLE	114 - 10241200	1200	30,433	1,839	3,873	32	-	37,959	2,187	45,890	76,323
71	MOORE, BRENNA	110 - 22000912	1200	94,100	6,737	12,243	22	195	39,867	1,913	60,977	155,077
72	MORGAN, JESSICA	117 - 10351200	1200	12,731	975	-	-	-	-	-	975	13,706
73	NARDELLI, CATHERINE	114 - 10241200	1200	22,145	1,696	-	-	-	-	-	1,696	23,841
74	NEW ABA COORDINATOR, DW	110 - 10001200	1200	75,000	5,738	14,731	22	197	39,867	1,913	62,468	137,468

**FY 2025 BUDGET LEVEL 1 - PROPOSED
DISTRICT-WIDE**

Line #	STAFF MEMBER	ORG CODE	FUNCT	SALARY	SOCIAL SECURITY	NHRS	LIFE	LTD	HEALTH	DENTAL	TOTAL BENEFITS	SALARY & BENEFITS
75	NEW PT PARA 1, LSS	114 - 10121200	1200	16,252	1,244	-	-	-	-	-	1,244	17,496
76	NEW PT PARA 2, LSS	114 - 10121200	1200	16,252	1,244	-	-	-	-	-	1,244	17,496
77	NEW PT PARA 3, LSS	114 - 10121200	1200	16,252	1,244	-	-	-	-	-	1,244	17,496
78	NEW PT PARA 4, LSS	114 - 10121200	1200	16,252	1,244	-	-	-	-	-	1,244	17,496
79	NEW PT PARA 5, LSS	114 - 10121200	1200	16,252	1,244	-	-	-	-	-	1,244	17,496
80	NEW PT PARA 6, LSS	114 - 10121200	1200	16,252	1,244	-	-	-	-	-	1,244	17,496
81	O LEARY, DEBRA	114 - 10111200	1200	18,411	1,409	-	-	-	-	-	1,409	19,820
82	PARILLO, PATRICIA	114 - 10141200	1200	25,458	1,949	-	-	-	-	-	1,949	27,407
83	PERKINS, JULIANNE	110 - 10111200	1200	47,000	3,367	8,642	22	-	-	-	12,031	59,031
84	PIPER, SUSAN	114 - 10241200	1200	26,218	2,007	-	-	-	-	-	2,007	28,225
85	PLAMONDON, ANN	114 - 10351200	1200	24,717	1,861	-	-	-	-	-	1,861	26,578
86	POULIN, LINE	110 - 10151200	1200	54,000	3,559	9,821	32	-	28,118	1,298	42,828	96,828
87	POULIN, NANCY	114 - 10151200	1200	27,093	2,073	-	-	-	-	-	2,073	29,166
88	RAMSEY, PAMELA	114 - 10121200	1200	18,885	1,445	-	-	-	-	-	1,445	20,330
89	REYNOLDS, JACLYN	110 - 10141200	1200	59,500	3,959	10,852	22	-	33,269	-	48,102	107,602
90	ROBINSON, DOUGLAS	114 - 10351200	1200	17,239	1,319	-	-	-	-	-	1,319	18,558
91	ROCHE, KYLA	110 - 10241200	1200	73,750	5,088	13,847	22	-	37,959	1,913	58,829	132,579
92	ROWELL, MELISSA	110 - 10241200	1200	58,500	3,784	10,704	22	-	28,118	1,136	43,764	102,264
93	RUSH, ANDREW	110 - 10351200	1200	51,200	3,571	9,467	22	-	14,059	537	27,656	78,856
94	RYAN, MICHAEL	114 - 10151200	1200	16,252	1,244	-	-	-	-	-	1,244	17,496
95	RYAN, SHARON	114 - 10151200	1200	21,518	1,647	-	-	-	-	-	1,647	23,165
96	SARCIA, JACQUELINE	114 - 10111200	1200	24,683	1,778	3,144	-	-	-	-	4,922	29,605
97	SEIDLICH, ODETTE	114 - 10111200	1200	15,738	1,205	-	-	-	-	-	1,205	16,943
98	SENSING, CHARLENE	114 - 10351200	1200	15,738	1,205	-	-	-	-	-	1,205	16,943
99	SEPARATION PAY, AHS S.J.	114 - 10351200	1200	847	66	-	-	-	-	-	66	913
100	SHANNON, JOY	114 - 10241200	1200	16,252	1,244	-	-	-	-	-	1,244	17,496
101	SMART, KYLEE	110 - 10351200	1200	15,325	1,174	-	-	-	-	-	1,174	16,499
102	SNYDER, SARAH	114 - 10111200	1200	21,518	1,647	-	-	-	-	-	1,647	23,165
103	STEVENS, TAMMY	114 - 10111200	1200	21,096	1,616	-	-	-	-	-	1,616	22,712
104	STITSEL, DONNA	114 - 10351200	1200	35,419	2,658	4,705	22	-	-	1,136	8,521	43,940
105	STONE, ALLISON	110 - 10001200	1200	83,284	6,062	10,835	22	195	14,766	537	32,417	115,701
106	SWEENEY, CATHERINE	114 - 10351200	1200	24,172	1,850	-	-	-	-	-	1,850	26,022
107	TANUMA, MATTHEW	110 - 22150912	1200	77,500	5,193	14,141	22	-	37,959	1,913	59,228	136,728
108	TEAGUE, KAREN	114 - 10151200	1200	31,119	2,130	3,967	22	-	14,059	537	20,715	51,834
109	TORRES, CLAUDIA	110 - 10351200	1200	47,000	3,367	8,642	22	-	-	-	12,031	59,031
110	TOURVILLE, SAMANTHA	110 - 10141200	1200	16,600	1,271	-	-	-	-	-	1,271	17,871
111	TRUNCA, DANIELLE	114 - 10241200	1200	26,218	1,992	-	-	-	-	-	1,992	28,210

**FY 2025 BUDGET LEVEL 1 - PROPOSED
DISTRICT-WIDE**

Line #	STAFF MEMBER	ORG CODE	FUNCT	SALARY	SOCIAL SECURITY	NHRS	LIFE	LTD	HEALTH	DENTAL	TOTAL BENEFITS	SALARY & BENEFITS
112	TRZCIENSKI, MIKAYLA	114 - 10141200	1200	26,393	1,803	3,370	22	-	12,323	537	18,055	44,448
113	VACANT FT PARA 1, AHS	114 - 10351200	1200	27,183	2,081	3,678	22	-	37,959	1,913	45,653	72,836
114	VACANT FT PARA 1, ELC	114 - 10111200	1200	23,064	1,765	3,121	22	-	37,959	1,913	44,780	67,844
115	VACANT FT PARA 1, HMS	114 - 10241200	1200	27,183	2,081	3,678	22	-	37,959	1,913	45,653	72,836
116	VACANT FT PARA 1, NWS	114 - 10141200	1200	23,064	1,765	3,121	22	-	37,959	1,913	44,780	67,844
117	VACANT FT PARA 2, AHS	114 - 10351200	1200	27,183	2,081	3,678	22	-	37,959	1,913	45,653	72,836
118	VACANT FT PARA 2, ELC	114 - 10111200	1200	23,064	1,765	3,121	22	-	37,959	1,913	44,780	67,844
119	VACANT FT PARA 2, HMS	114 - 10241200	1200	27,183	2,081	3,678	22	-	37,959	1,913	45,653	72,836
120	VACANT FT PARA 2, NWS	114 - 10141200	1200	23,064	1,765	3,121	22	-	37,959	1,913	44,780	67,844
121	VACANT FT PARA 3, AHS	114 - 10351200	1200	27,183	2,081	3,678	22	-	37,959	1,913	45,653	72,836
122	VACANT FT PARA 3, HGS	114 - 10151200	1200	23,064	1,765	3,121	22	-	37,959	1,913	44,780	67,844
123	VACANT FT PARA 3, HMS	114 - 10241200	1200	27,183	2,081	3,678	22	-	37,959	1,913	45,653	72,836
124	VACANT FT PARA 3, NWS	114 - 10141200	1200	23,064	1,765	3,121	22	-	37,959	1,913	44,780	67,844
125	VACANT FT PARA 4, AHS	114 - 10351200	1200	27,183	2,081	3,678	22	-	37,959	1,913	45,653	72,836
126	VACANT FT PARA 4, HMS	114 - 10241200	1200	27,183	2,081	3,678	22	-	37,959	1,913	45,653	72,836
127	VACANT FT PARA 4, NWS	114 - 10141200	1200	23,064	1,765	3,121	22	-	37,959	1,913	44,780	67,844
128	VACANT FT PARA, HGS	114 - 10151200	1200	23,064	1,765	3,121	22	-	37,959	1,913	44,780	67,844
129	VACANT PT PARA 2, HGS	114 - 10151200	1200	23,064	1,765	-	-	-	-	-	1,765	24,829
130	VACANT SPEC ED TEACHER, AHS	110 - 22359312	1200	52,250	3,998	10,262	22	-	28,118	1,136	43,536	95,786
131	VACANT SPECIAL ED TEACHER, A	110 - 10351200	1200	52,250	3,998	10,262	22	-	28,118	1,136	43,536	95,786
132	VACANT SPECIAL ED TEACHER, H	110 - 10241200	1200	52,250	3,998	10,262	22	-	28,118	1,136	43,536	95,786
133	VURGAROPULOS, COLLEEN	114 - 10111200	1200	17,629	1,349	-	-	-	-	-	1,349	18,978
134	WALKER, ALYSSA	110 - 22359312	1200	50,250	3,480	9,231	22	-	14,059	537	27,329	77,579
135	WALTER, KATHLEEN	114 - 10241200	1200	35,419	2,427	4,705	22	-	28,118	1,136	36,408	71,827
136	WHITE, CATHERINE	117 - 10241200	1200	51,719	3,647	6,794	22	136	28,275	1,136	40,010	91,729
137	WHITE, JONATHAN	110 - 22359312	1200	46,000	3,176	8,446	22	-	14,059	537	26,240	72,240
138	WHITELEY, BRENDA	110 - 10111200	1200	80,500	5,586	14,681	22	-	14,059	537	34,885	115,385
139	WOOLDRIDGE, BRENDA	117 - 10151200	1200	51,719	3,647	6,794	22	136	28,275	1,136	40,010	91,729
140	WRIGHT, SUSAN	117 - 10111200	1200	31,481	2,409	4,505	24	104	28,275	1,136	36,453	67,934
SPECIAL SERVICES			1200	4,764,003	345,578	586,092	2,215	2,215	1,759,059	88,188	2,783,347	7,547,350
141	SUMMER EXTENDED YEAR, SPEC	110 - 10001201	1201	52,500	4,017	-	-	-	-	-	4,017	56,517
142	SUMMER EXTENDED YEAR, SPEC	110 - 10001201	1201	65,500	5,011	12,865	-	-	-	-	17,876	83,376
SPED SUMMER SCHOOL			1201	118,000	9,028	12,865	-	-	-	-	21,893	139,893
143	BARBOUR, LAUREN	114 - 10141202	1202	12,559	962	-	-	-	-	-	962	13,521
144	BENNETT, ANDREA	110 - 10141202	1202	12,690	972	-	-	-	-	-	972	13,662
145	BLAIKIE, KAREN	114 - 10141202	1202	21,476	1,644	-	-	-	-	-	1,644	23,120

**FY 2025 BUDGET LEVEL 1 - PROPOSED
DISTRICT-WIDE**

Line #	STAFF MEMBER	ORG CODE	FUNCT	SALARY	SOCIAL SECURITY	NHRS	LIFE	LTD	HEALTH	DENTAL	TOTAL BENEFITS	SALARY & BENEFITS
146	COTTER, KATHLEEN	114 - 10141202	1202	21,518	1,647	-	-	-	-	-	1,647	23,165
147	GARRUBA, LILLIAN	110 - 10141202	1202	77,500	5,929	15,221	32	-	34,427	2,187	57,796	135,296
148	GREAVES, HEIDI	111 - 10141202	1202	83,461	6,162	16,392	142	195	14,138	537	37,566	121,027
149	GREENE, HEIDI	114 - 10141202	1202	17,661	1,352	-	-	-	-	-	1,352	19,013
150	LAPLANT, PAULA	114 - 10141202	1202	20,332	1,556	-	-	-	-	-	1,556	21,888
151	LEAR, ALYSON	110 - 10141202	1202	59,500	4,110	10,852	22	-	14,059	537	29,580	89,080
152	MANOUKIAN, KRISTIN	117 - 10141202	1202	37,760	2,890	5,109	22	99	38,171	1,913	48,204	85,964
153	MCALLISTER, ASHLEY	110 - 10141202	1202	51,000	3,155	9,249	22	-	30,781	2,297	45,504	96,504
154	MCCARTHY, CORNELIA	110 - 10141202	1202	52,200	3,625	9,428	22	-	-	1,913	14,988	67,188
155	MORGAN, TERESA	110 - 10141202	1202	70,750	4,815	13,061	22	-	28,118	1,136	47,152	117,902
156	NEW PRESCHOOL TEACHER, PRES	110 - 10141202	1202	59,500	4,552	11,686	22	-	37,959	1,913	56,132	115,632
157	NOONAN, LAURA	114 - 10141202	1202	24,059	1,822	-	-	-	-	-	1,822	25,881
158	TARANTO-KELLEY, ANGELA	110 - 10141202	1202	49,000	3,403	9,035	22	-	14,059	537	27,056	76,056
SPED PRESCHOOL			1202	670,966	48,596	100,033	328	294	211,712	12,970	373,933	1,044,899
159	BROADHURST, KACEY	110 - 10002140	2140	95,557	6,977	18,768	132	230	34,427	2,187	62,721	158,278
160	KIVETT, NICOLE	110 - 10002140	2140	77,829	5,732	15,286	132	195	28,275	1,136	50,756	128,585
161	PERRY, KELLY	110 - 10002140	2140	83,372	6,080	16,375	141	195	38,171	1,913	62,875	146,247
PSYCHOLOGICAL SERVICES			2140	256,758	18,789	50,429	405	620	100,873	5,236	176,352	433,110
162	BERGERON, JESSICA	110 - 10002150	2150	77,500	5,417	14,141	22	-	-	1,913	21,493	98,993
163	BLOOM, TRACY	110 - 10002150	2150	42,232	2,952	5,495	32	121	29,532	1,298	39,430	81,662
164	HALES, JENNIFER	110 - 10002150	2150	80,500	5,613	15,221	22	-	37,959	1,913	60,728	141,228
165	HENDERSON, LISA	114 - 10002150	2150	34,512	2,325	4,582	22	-	14,059	537	21,525	56,037
166	JACKSON, ELIZABETH	110 - 10002150	2150	47,812	3,299	6,221	22	120	29,532	1,913	41,107	88,919
167	LABRECQUE, MELISSA	110 - 10002150	2150	80,500	5,173	14,681	22	-	37,959	1,913	59,748	140,248
168	MACKLIN, CLAIRE	110 - 10002150	2150	44,454	3,070	5,784	32	131	39,867	2,187	51,071	95,525
169	PELLETIER, AMY	110 - 10002150	2150	80,500	5,221	14,681	22	-	37,959	1,913	59,796	140,296
170	THOMAS, ANGELA	110 - 10002150	2150	50,250	3,597	9,231	22	-	-	1,913	14,763	65,013
SPEECH			2150	538,260	36,667	90,037	218	372	226,867	15,500	369,661	907,921
171	BEALS, REGINA	110 - 10002160	2160	36,875	2,698	6,924	13	-	-	-	9,635	46,510
172	BEOTE, KRISTINA	110 - 10002160	2160	80,000	4,772	14,534	32	-	37,959	2,187	59,484	139,484
173	SHIMP, DEIDRE	110 - 10002160	2160	74,500	5,193	14,141	22	-	37,959	1,913	59,228	133,728
174	SKINNER, KIMBERLY	110 - 10002160	2160	36,875	849	6,924	13	-	17,471	957	26,214	63,089
175	SULLIVAN, THOMAS	110 - 10002160	2160	80,500	5,574	15,221	22	-	37,959	1,913	60,689	141,189
OT/PT			2160	308,750	19,086	57,744	102	-	131,348	6,970	215,250	524,000
176	BIJEOL, ALLYSSA	116 - 10242170	2170	57,750	3,847	10,508	22	-	-	1,913	16,290	74,040

**FY 2025 BUDGET LEVEL 1 - PROPOSED
DISTRICT-WIDE**

Line #	STAFF MEMBER	ORG CODE	FUNCT	SALARY	SOCIAL SECURITY	NHRS	LIFE	LTD	HEALTH	DENTAL	TOTAL BENEFITS	SALARY & BENEFITS
177	HARDEN, DIANA	116 - 10112170	2170	72,239	4,977	13,642	22	181	39,867	1,913	60,602	132,841
178	HARDY, JENNA	116 - 10152170	2170	40,386	3,090	-	-	-	-	-	3,090	43,476
179	PLANTE, MELANIE	116 - 10112170	2170	19,456	1,436	2,538	22	-	-	1,913	5,909	25,365
180	SAVOIE, MARLENE	116 - 10142170	2170	34,383	2,239	4,425	-	-	28,118	1,298	36,080	70,463
181	SMALL, VALERIE	116 - 10152170	2170	35,419	2,655	4,705	22	-	-	1,136	8,518	43,937
BEHAVIOR SPECIALISTS			2170	259,633	18,244	35,818	88	181	67,985	8,173	130,489	390,122
182	BORGE, RACHEL	111 - 10002330	2330	127,806	9,097	24,136	216	-	39,867	1,913	75,229	203,035
183	RIPEL, SHERRYL	111 - 10002330	2330	93,600	6,653	12,178	158	195	39,867	1,913	60,964	154,564
184	SIPEREK, MARY	118 - 10002330	2330	59,488	4,244	7,740	22	155	29,532	1,913	43,606	103,094
SPECIAL SERVICES ADMIN			2330	280,894	19,994	44,054	396	350	109,266	5,739	179,799	460,693
TOTAL DISTRICT-WIDE				7,197,264	515,982	977,072	3,752	4,032	2,607,110	142,776	4,250,724	11,447,988

FY 2025 BUDGET LEVEL 1 - PROPOSED
DISTRICT-WIDE NON-PERSONNEL BUDGET BY FUNCTION

Object Categories	Office Expense	Supplies	Contracted Services	Educ Resources	Furniture	Prof Develop	Equip.	Utilities	Debt Service	Org Total
1200 - SPECIAL SERVICES	5,007	11,700	334,670	2,478,985	1,950	4,500	37,996	-	-	2,874,808
1201 - SPED SUMMER SCHOOL	-	-	13,000	-	-	-	-	-	-	13,000
1202 - SPED PRESCHOOL	-	3,363	300	-	5,500	350	1,200	-	-	10,713
2140 - PSYCHOLOGICAL SERVICES	-	9,000	15,000	-	-	2,160	850	-	-	27,010
2150 - SPEECH	-	8,191	144,200	-	-	-	-	-	-	152,391
2160 - OT/PT	-	6,574	202,036	-	425	-	300	-	-	209,335
2170 - BEHAVIOR SPECIALISTS	-	2,400	-	-	-	3,900	-	-	-	6,300
2330 - SPECIAL SERVICES ADMIN	927	2,450	-	-	-	11,605	-	-	-	14,982
2722 - TRANSPORTATION (SPED)	-	-	1,541,276	-	-	-	-	-	-	1,541,276
TOTAL DISTRICT-WIDE	5,934	43,678	2,250,482	2,478,985	7,875	22,515	40,346	-	-	4,849,816

FY 2025 BUDGET LEVEL 1 - PROPOSED

TOTAL DISTRICT-WIDE	2025 Admin	2025 Class Instr.	2025 Related Arts	2025 CTE Instr	2025 Special Services	2025 Educ Support	2025 Non-Instr Support	2025 Facilities	2025 Proposed Budget	2024 Revised Budget	% Change
	476,013	-	-	-	14,934,474	-	1,541,276	-	16,951,763	13,938,340	21.62%
GRAND TOTAL	476,013	-	-	-	14,934,474	-	1,541,276	-	16,951,763	13,938,340	21.62%

**FY 2025 BUDGET LEVEL 1 - PROPOSED
SPECIAL SERVICES ACCOUNTS BY FUNCTION**

Function GL Account	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	2025 School Budget	Dollar Budget Change	% of Budget Change
1200 - SPECIAL SERVICES							
10001200 110 SPECIAL SERVICES SALARIES	160,834	198,345	207,461	207,461	292,460	84,999	40.97%
10111200 110 SPECIAL SVS TEACH SALARY	260,128	190,896	292,200	292,200	295,036	2,836	0.97%
10141200 110 SPECIAL SVS TEACHERS SALARY	234,159	172,551	240,750	240,750	267,300	26,550	11.03%
10151200 110 SPECIAL SVS TEACHERS SALARY	163,747	169,012	186,250	186,250	200,579	14,329	7.69%
10241200 110 SPECIAL SVS TEACHERS SALARY	419,703	341,571	429,500	429,500	374,500	(55,000)	(12.81%)
10351200 110 SPECIAL SVS TEACHERS SALARY	234,189	299,612	299,332	299,332	363,134	63,802	21.31%
22000912 110 100 SALARIES	82,074	-	83,104	83,104	94,100	10,996	13.23%
IDEA EHA-B							
22140912 110 100 SALARIES	39,000	-	48,000	48,000	60,250	12,250	25.52%
IDEA EHA-B							
22150912 110 100 SALARIES	-	-	-	-	135,000	135,000	100.00%
IDEA EHA-B							
22159012 110 100 SALARIES	163,750	-	212,500	212,500	-	(212,500)	(100.00%)
IDEA EHA-B							
22359312 110 100 SALARIES	125,183	-	170,250	170,250	148,500	(21,750)	(12.78%)
IDEA EHA-B							
10111200 111 DEPARTMENT HEAD SALARIES	81,240	75,631	76,984	76,984	83,400	6,416	8.33%
10141200 111 SPED DH SALARY	77,564	82,660	83,461	83,461	83,461	-	- %
10151200 111 SPED DH SALARY	92,974	96,722	100,239	100,239	100,239	-	- %
10241200 111 SPED DH SALARY	78,834	81,391	84,576	84,576	70,000	(14,576)	(17.23%)
10351200 111 SPED DH SALARY	84,188	88,622	87,496	87,496	87,496	-	- %
10351200 112 SPED ASSIST PRINC	9,012	-	-	-	-	-	- %
10001200 113 TUTORS SALARIES	952	90	7,500	7,500	-	(7,500)	(100.00%)
10001200 114 SALARIES	16,511	-	-	-	-	-	- %
10111200 114 PARAPROFESSIONAL SALARIES	376,597	402,967	426,037	426,037	362,666	(63,371)	(14.87%)
10121200 114 PARAPROFESSIONAL SALARIES	-	-	-	-	163,803	163,803	100.00%
10141200 114 PARAPROFESSIONAL SALARIES	195,412	201,917	226,572	226,572	287,081	60,509	26.71%
10151200 114 PARAPROFESSIONAL SALARIES	253,908	225,940	216,607	216,607	363,562	146,956	67.84%
10241200 114 PARAPROFESSIONAL SALARIES	373,057	314,353	380,036	380,036	457,493	77,457	20.38%
10351200 114 PARAPROFESSIONAL SALARIES	420,267	422,364	494,950	494,950	675,104	180,154	36.40%
22140912 114 100 SALARIES	-	-	-	-	14,304	14,304	100.00%
IDEA EHA-B							
10241200 115 SPED MONITORS	1,253	458	-	-	-	-	- %
10111200 117 CLERICAL STAFF SALARIES	11,572	7,608	20,977	20,977	31,481	10,504	50.07%

**FY 2025 BUDGET LEVEL 1 - PROPOSED
SPECIAL SERVICES ACCOUNTS BY FUNCTION**

Function GL Account	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	2025 School Budget	Dollar Budget Change	% of Budget Change
10141200 117 CLERICAL STAFF SALARIES	38,407	36,365	47,862	47,862	30,208	(17,654)	(36.89%)
10151200 117 CLERICAL STAFF SALARIES	47,327	49,750	50,213	50,213	51,719	1,506	3.00%
10241200 117 CLERICAL STAFF SALARIES	47,606	49,250	50,213	50,213	51,719	1,506	3.00%
10351200 117 CLERICAL STAFF SALARIES	54,512	46,908	47,991	47,991	49,427	1,436	2.99%
10001200 211 HEALTH INSURANCE	51,172	48,255	54,429	54,429	97,517	43,088	79.16%
10111200 211 HEALTH INSURANCE	90,413	69,854	151,284	151,284	184,541	33,257	21.98%
10141200 211 HEALTH INSURANCE	72,719	89,159	146,833	146,833	263,505	116,672	79.46%
10151200 211 HEALTH INSURANCE	100,023	103,276	122,442	122,442	212,659	90,217	73.68%
10241200 211 HEALTH INSURANCE	226,534	241,423	286,179	286,179	448,794	162,615	56.82%
10351200 211 HEALTH INSURANCE	167,474	178,230	201,071	201,071	354,654	153,583	76.38%
22000912 211 100 HEALTH INSURANCE	30,809	-	37,640	37,640	39,867	2,227	5.92%
IDEA EHA-B							
22140912 211 100 HEALTH INSURANCE	-	-	-	-	25,368	25,368	100.00%
IDEA EHA-B							
22150912 211 100 HEALTH INSURANCE	-	-	-	-	75,918	75,918	100.00%
IDEA EHA-B							
22159012 211 100 HEALTH INSURANCE	79,996	-	109,316	109,316	-	(109,316)	(100.00%)
IDEA EHA-B							
22359312 211 100 HEALTH INSURANCE	47,212	-	57,948	57,948	56,236	(1,712)	(2.95%)
IDEA EHA-B							
10001200 212 DENTAL INSURANCE	2,552	2,078	2,174	2,174	4,123	1,949	89.65%
10111200 212 DENTAL INSURANCE	4,818	3,431	7,262	7,262	10,399	3,137	43.20%
10141200 212 DENTAL INSURANCE	6,217	5,210	6,468	6,468	11,713	5,245	81.09%
10151200 212 DENTAL INSURANCE	6,762	6,782	7,324	7,324	11,759	4,435	60.55%
10241200 212 DENTAL INSURANCE	14,228	14,308	15,770	15,770	21,018	5,248	33.28%
10351200 212 DENTAL INSURANCE	10,956	12,606	11,177	11,177	20,145	8,968	80.24%
22000912 212 100 DENTAL INSURANCE	1,793	-	1,883	1,883	1,913	30	1.59%
IDEA EHA-B							
22140912 212 100 DENTAL INSURANCE	-	-	-	-	1,082	1,082	100.00%
IDEA EHA-B							
22150912 212 100 DENTAL INSURANCE	-	-	-	-	3,826	3,826	100.00%
IDEA EHA-B							
22159012 212 100 DENTAL INSURANCE	4,650	-	5,649	5,649	-	(5,649)	(100.00%)
IDEA EHA-B							
22359312 212 100 DENTAL INSURANCE	2,857	-	4,294	4,294	2,210	(2,084)	(48.53%)
IDEA EHA-B							

**FY 2025 BUDGET LEVEL 1 - PROPOSED
SPECIAL SERVICES ACCOUNTS BY FUNCTION**

Function GL Account	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	2025 School Budget	Dollar Budget Change	% of Budget Change
10001200 213 LIFE INSURANCE	95	65	66	66	88	22	33.33%
10111200 213 LIFE INSURANCE	212	235	285	285	319	34	11.93%
10141200 213 LIFE INSURANCE	234	254	274	274	372	98	35.77%
10151200 213 LIFE INSURANCE	240	284	291	291	333	42	14.43%
10241200 213 LIFE INSURANCE	321	339	341	341	419	78	22.87%
10351200 213 LIFE INSURANCE	286	392	319	319	530	211	66.14%
22000912 213 100 LIFE INSURANCE	22	-	22	22	22	-	- %
IDEA EHA-B							
22140912 213 100 LIFE INSURANCE	18	-	22	22	22	-	- %
IDEA EHA-B							
22150912 213 100 LIFE INSURANCE	-	-	-	-	44	44	100.00%
IDEA EHA-B							
22159012 213 100 LIFE INSURANCE	65	-	66	66	-	(66)	(100.00%)
IDEA EHA-B							
22359312 213 100 LIFE INSURANCE	43	-	66	66	66	-	- %
IDEA EHA-B							
10001200 214 DISABILITY INSURANCE	349	343	345	345	542	197	57.10%
10111200 214 DISABILITY INSURANCE	194	211	195	195	299	104	53.33%
10141200 214 DISABILITY INSURANCE	483	287	321	321	273	(48)	(14.95%)
10151200 214 DISABILITY INSURANCE	365	326	327	327	331	4	1.22%
10241200 214 DISABILITY INSURANCE	322	326	327	327	136	(191)	(58.41%)
10351200 214 DISABILITY INSURANCE	293	425	324	324	439	115	35.49%
22000912 214 100 DISABILITY INSURANCE	194	-	216	216	195	(21)	(9.72%)
IDEA EHA-B							
22159012 214 100 DISABILITY INSURANCE	-	-	195	195	-	(195)	(100.00%)
IDEA EHA-B							
10001200 220 SOCIAL SECURITY	13,211	14,835	16,072	16,072	21,177	5,105	31.77%
10111200 220 SOCIAL SECURITY	54,641	50,468	60,736	60,736	54,265	(6,471)	(10.65%)
10121200 220 SOCIAL SECURITY	-	-	-	-	12,539	12,539	100.00%
10141200 220 SOCIAL SECURITY	41,036	36,829	44,379	44,379	48,950	4,571	10.30%
10151200 220 SOCIAL SECURITY	41,637	40,473	41,066	41,066	50,610	9,544	23.24%
10241200 220 SOCIAL SECURITY	67,542	57,220	68,811	68,811	58,193	(10,618)	(15.43%)
10351200 220 SOCIAL SECURITY	59,671	63,852	69,064	69,064	69,695	631	0.91%
22000912 220 100 SOCIAL SECURITY	6,023	-	6,088	6,088	6,737	649	10.66%
IDEA EHA-B							

**FY 2025 BUDGET LEVEL 1 - PROPOSED
SPECIAL SERVICES ACCOUNTS BY FUNCTION**

Function GL Account	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	2025 School Budget	Dollar Budget Change	% of Budget Change
22140912 220 100 SOCIAL SECURITY	2,984	-	3,673	3,673	4,610	938	25.53%
<i>IDEA EHA-B</i>							
22150912 220 100 SOCIAL SECURITY	-	-	-	-	8,970	8,970	100.00%
<i>IDEA EHA-B</i>							
22159012 220 100 SOCIAL SECURITY	11,800	-	15,397	15,397	-	(15,397)	(100.00%)
<i>IDEA EHA-B</i>							
22359312 220 100 SOCIAL SECURITY	8,955	-	12,532	12,532	10,654	(1,878)	(14.98%)
<i>IDEA EHA-B</i>							
10001200 231 NON-TEACHER RETIREMENT	14,077	18,754	18,599	18,599	18,599	-	- %
10111200 231 NON-TEACHER RETIREMENT	-	(26)	2,516	2,516	13,891	11,375	452.11%
10141200 231 NON-TEACHER RETIREMENT	14,864	7,457	9,980	9,980	19,942	9,962	99.83%
10151200 231 NON-TEACHER RETIREMENT	13,426	10,754	10,895	10,895	17,003	6,108	56.06%
10241200 231 NON-TEACHER RETIREMENT	11,499	14,491	12,246	12,246	30,084	17,838	145.66%
10351200 231 NON-TEACHER RETIREMENT	14,295	19,479	20,020	20,020	33,911	13,891	69.39%
22000912 231 100 NON-TEACHER RETIREMENT	11,540	-	11,244	11,244	12,243	999	8.88%
<i>IDEA EHA-B</i>							
22159012 231 100 NON-TEACHER RETIREMENT	-	-	11,771	11,771	-	(11,771)	(100.00%)
<i>IDEA EHA-B</i>							
10001200 232 TEACHER RETIREMENT	13,233	13,673	15,222	15,222	28,480	13,258	87.10%
10111200 232 TEACHER RETIREMENT	71,903	56,024	72,511	72,511	67,299	(5,212)	(7.19%)
10141200 232 TEACHER RETIREMENT	52,772	53,645	63,678	63,678	62,736	(942)	(1.48%)
10151200 232 TEACHER RETIREMENT	53,978	55,836	56,269	56,269	53,969	(2,300)	(4.09%)
10241200 232 TEACHER RETIREMENT	105,045	89,018	100,968	100,968	83,768	(17,200)	(17.03%)
10351200 232 TEACHER RETIREMENT	68,785	81,626	69,557	69,557	79,745	10,188	14.65%
22140912 232 100 TEACHER RETIREMENT	8,198	-	9,428	9,428	11,834	2,406	25.52%
<i>IDEA EHA-B</i>							
22150912 232 100 TEACHER RETIREMENT	-	-	-	-	24,649	24,649	100.00%
<i>IDEA EHA-B</i>							
22159012 232 100 TEACHER RETIREMENT	34,420	-	24,649	24,649	-	(24,649)	(100.00%)
<i>IDEA EHA-B</i>							
22359312 232 100 TEACHER RETIREMENT	26,313	-	33,144	33,144	27,939	(5,205)	(15.70%)
<i>IDEA EHA-B</i>							
10111200 320 WORKSHOPS	650	1,150	700	700	900	200	28.57%
<i>1. ANNUAL NHSEA LAW CONFERENCE</i>					500		
<i>2. NHSEA BUILDING COORDINATOR PLC</i>					400		

**FY 2025 BUDGET LEVEL 1 - PROPOSED
SPECIAL SERVICES ACCOUNTS BY FUNCTION**

	Function GL Account	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	2025 School Budget	Dollar Budget Change	% of Budget Change
10141200 320	WORKSHOPS	650	750	700	700	900	200	28.57%
	<i>1. ANNUAL NHSEA LAW CONFERENCE</i>					500		
	<i>2. NHSEA BUILDING COORDINATOR PLC</i>					400		
10151200 320	WORKSHOPS	650	750	700	700	900	200	28.57%
	<i>1. ANNUAL NHSEA LAW CONFERENCE</i>					500		
	<i>2. NHSEA BUILDING COORDINATOR PLC</i>					400		
10241200 320	WORKSHOPS	650	1,025	700	700	900	200	28.57%
	<i>1. NHSEA ANNUAL LAW CONFERENCE</i>					500		
	<i>2. NHSEA BUILDING COORDINATOR PLC</i>					400		
10351200 320	WORKSHOPS	699	1,025	700	700	900	200	28.57%
	<i>1. ANNUAL NHSEA LAW CONFERENCE</i>					500		
	<i>2. NHSEA BUILDING COORDINATOR PLC</i>					400		
10001200 330	PROFESSIONAL SERVICES	251,645	506,192	242,607	242,607	263,005	20,398	8.41%
	<i>1. READING CONTRACT SERVICE PROVIDERS</i>					32,634		
	<i>2. HEARING CONTRACT SERVICE PROVIDERS</i>					23,152		
	<i>3. VISION CONTRACT SERVICE PROVIDERS</i>					63,107		
	<i>4. ORIENTATION AND MOBILITY CONTRACT SERVICE PROVIDERS</i>					16,537		
	<i>5. ASSISTIVE TECHNOLOGY CONTRACT SERVICE PROVIDER</i>					33,075		
	<i>6. TRANSITION PROGRAM</i>					94,500		
22000912 330 100	PROFESSIONAL SERVICES	7,639	-	-	-	-	-	- %
IDEA EHA-B								
22002161 330 100	PROFESSIONAL SERVICES	-	-	9,165	9,165	9,165	-	- %
IDEA EHA-B								
	<i>PMA OT PT THERAPY SERVICES</i>					9,165		
10001200 331	MEDICAID BILLING	6,479	2,208	30,000	30,000	30,000	-	- %
	<i>MEDICAID TO SCHOOLS PROGRAM (MSB)</i>					30,000		
10001200 333	CONSULTANT - TUTORS	4,903	22,580	7,500	7,500	7,500	-	- %
						7,500		
10001200 335	LEGAL SERVICES	24,837	23,414	25,000	25,000	25,000	-	- %
	<i>LEGAL SERVICES</i>					25,000		
10241200 440	RENTAL/LEASING OF INST EQUIP	14,851	1,725	1,948	1,948	1,948	-	- %
	<i>1. LEASE COPIER (SPED)</i>					977		
	<i>2. SERVICE COPIER</i>					971		
10351200 440	RENTAL/LEASING OF INST EQUIP	3,523	1,808	2,338	2,338	2,338	-	- %
	<i>1. LEASE COPIER</i>					1,173		
	<i>2. SERVICE COPIER</i>					1,166		

**FY 2025 BUDGET LEVEL 1 - PROPOSED
SPECIAL SERVICES ACCOUNTS BY FUNCTION**

	Function GL Account	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	2025 School Budget	Dollar Budget Change	% of Budget Change
10111200 534	POSTAGE/GENERAL EXPENSES	-	503	650	650	650	-	- %
	<i>POSTAGE</i>					650		
10141200 534	POSTAGE/GENERAL EXPENSES	656	651	657	657	657	-	- %
	<i>1. POSTAGE</i>					657		
10151200 534	POSTAGE/GENERAL EXPENSES	-	135	800	800	800	-	- %
	<i>1. POSTAGE</i>					800		
10241200 534	POSTAGE/GENERAL EXPENSES	1,100	287	1,100	1,100	1,100	-	- %
	<i>POSTAGE</i>					1,100		
10351200 534	POSTAGE/GENERAL EXPENSES	-	-	1,800	1,800	1,800	-	- %
	<i>1. POSTAGE</i>					1,800		
10001200 561	CHARTER SCHOOL SERVICES	34,814	29,566	30,000	30,000	30,000	-	- %
	<i>SERVICES FOR HUDSON STUDENTS WITH IEPS WHO ATTEND NH CHARTER SCHOOLS</i>					30,000		
10001200 569	TUITION (SPECIAL SERVICES)	1,405,702	1,746,420	2,135,415	2,135,415	2,444,485	309,070	14.47%
	<i>1. LIGHTHOUSE SCHOOL (1 STUDENT)</i>					141,750		
	<i>2. CREST (4 STUDENTS)</i>					382,096		
	<i>3. MELMARK HOME SERVICES (1 STUDENT)</i>					52,763		
	<i>4. WHITNEY ACADEMY (1 STUDENT)</i>					59,850		
	<i>5. LEARNING SKILLS ACADEMY (3 STUDENTS)</i>					195,144		
	<i>6. RSEC (4 STUDENTS)</i>					328,544		
	<i>7. NASHUA SCHOOL DISTRICT (1 STUDENT)</i>					49,315		
	<i>8. CROSSROADS CONTINUUM (1 STUDENT)</i>					240,215		
	<i>9. MELMARK (4 STUDENTS)</i>					623,488		
	<i>10. BEDFORD SCHOOL DISTRICT (1 STUDENT)</i>					130,812		
	<i>11. ST. ANN'S HOME AND SCHOOL (2 STUDENTS)</i>					142,836		
	<i>12. COMMUNITY THERAPEUTIC DAY SCHOOL (1 STUDENT)</i>					97,672		
10001200 610	SUPPLIES	(2)	534	-	-	-	-	- %
10111200 610	SPECIAL SERVICES SUPPLIES	1,038	554	1,800	1,800	1,800	-	- %
	<i>1. INSTRUCTIONAL SUPPLIES FOR SPECIAL EDUCATION DEPARTMENT</i>					1,800		
10141200 610	SPECIAL SERVICES SUPPLIES	2,084	1,986	2,000	2,000	2,000	-	- %
	<i>1. INSTRUCTIONAL AND CONSUMABLE SUPPLIES FOR STUDENT PROGRAM USE</i>					1,700		
	<i>2. HANNAFORD SUPPLIES FOR LIFE SKILLS PROGRAM</i>					300		
10151200 610	SPECIAL SERVICES SUPPLIES	2,095	878	1,800	1,800	1,800	-	- %
	<i>1. INSTRUCTIONAL SUPPLIES FOR SPECIAL EDUCATION DEPARTMENT.</i>					1,800		
10241200 610	SPECIAL SERVICES SUPPLIES	896	1,301	1,000	1,000	1,000	-	- %
	<i>1. INSTRUCTIONAL SUPPLIES FOR SPECIAL EDUCATION DEPARTMENT</i>					1,000		

**FY 2025 BUDGET LEVEL 1 - PROPOSED
SPECIAL SERVICES ACCOUNTS BY FUNCTION**

	Function GL Account	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	2025 School Budget	Dollar Budget Change	% of Budget Change
10351200 610	SPECIAL SERVICES SUPPLIES	1,701	1,472	1,750	1,750	1,750	-	- %
	<i>1. SPEC ED OFFICE SUPPLIES</i>					500		
	<i>2. SPEC ED CLASSROOM SUPPLIES</i>					950		
	<i>3. FOOD SUPPLIES LIFE SKILLS PROGRAM</i>					300		
22000912 640 100	TEXTBOOK REPLACEMENT	14,898	-	-	-	-	-	- %
	IDEA EHA-B							
10111200 641	NEW PROGRAMS/TEXTBOOKS	-	-	-	-	800	800	100.00%
	<i>1. NEW MATERIALS FOR SPECIALIZED PROGRAMMING</i>					800		
10141200 641	NEW PROGRAMS/TEXTBOOKS	-	1,500	2,500	2,500	1,500	(1,000)	(40.00%)
	<i>1. NEW READING, MATH, AND WRITING MATERIALS FOR SPECIALIZED PROGRAMMING AND INSTRUCTION</i>					1,500		
10151200 641	NEW PROGRAMS/TEXTBOOKS	-	1,000	1,000	1,000	1,500	500	50.00%
	<i>1. NEW READING, MATH, AND WRITING MATERIALS FOR SPECIALIZED PROGRAMMING AND INSTRUCTION</i>					1,500		
10111200 645	TESTING MATERIALS	54	49	400	400	400	-	- %
	<i>1. PROTOCOL REFILLS</i>					400		
10141200 645	TESTING MATERIALS	221	198	200	200	200	-	- %
	<i>1. TESTING MATERIALS FOR ACADEMIC TESTING</i>					200		
10151200 645	TESTING MATERIALS	239	436	750	750	750	-	- %
	<i>1. TESTING MATERIALS FOR ACADEMIC TESTING</i>					750		
10241200 645	TESTING MATERIALS	429	989	1,000	1,000	1,000	-	- %
	<i>1. TESTING MATERIALS FOR ACADEMIC TESTING</i>					1,000		
10351200 645	TESTING MATERIALS	582	161	1,000	1,000	1,000	-	- %
	<i>1. TESTING SUPPLIES FOR LD SPEC AND CASE MGRS</i>					1,000		
10141200 650	SOFTWARE	4,259	3,071	200	200	200	-	- %
	<i>1. RAZ KIDS SUBSCRIPTION RENEWAL/ADDITION, SUBSTRACTION BUNDLE & BOARDMAKER SUBSCRIPTION</i>					200		
10151200 650	SOFTWARE	432	456	500	500	500	-	- %
	<i>1. SOFTWARE/APPLICATIONS/ONLINE SUBSCRIPTIONS</i>					500		
10241200 650	SOFTWARE	6,674	3,071	-	-	-	-	- %
10111200 733	FURNITURE ADDITIONAL	1,241	130	450	450	450	-	- %
	<i>1. ADDITIONAL FURNITURE TO MAINTAIN COMPLIANCE WITH STUDENT IEPS.</i>					450		
10141200 733	FURNITURE ADDITIONAL	2,256	1,569	-	-	-	-	- %
10241200 733	FURNITURE ADDITIONAL	-	3,098	1,000	1,000	1,000	-	- %
	<i>1. ADDITIONAL FURNITURE TO MAINTAIN COMPLIANCE WITH STUDENT IEPS.</i>					1,000		

**FY 2025 BUDGET LEVEL 1 - PROPOSED
SPECIAL SERVICES ACCOUNTS BY FUNCTION**

Function GL Account	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	2025 School Budget	Dollar Budget Change	% of Budget Change
10351200 733 FURNITURE ADDITIONAL	17,504	-	-	-	-	-	- %
22000912 733 100 FURNITURE-ADDITIONAL	3,335	-	-	-	-	-	- %
IDEA EHA-B							
10001200 734 EQUIPMENT ADDITIONAL	-	3,406	16,000	16,000	16,000	-	- %
10111200 734 EQUIPMENT ADDITIONAL	952	1,333	1,000	1,000	1,500	500	50.00%
<i>1. SPECIALIZED SEATING TO ACCOMMODATE IEP SPECIFICATIONS FOR STUDENT'S PHYSICAL CHALLENGES</i>					1,500		
10141200 734 EQUIPMENT ADDITIONAL	2,577	1,154	1,250	1,250	1,250	-	- %
<i>1. EQUIPMENT TO MAINTAIN COMPLIANCE WITH STUDENT IEPS (FM SYSTEMS, EAR PIECES, FOOTRESTS, ETC).</i>					1,250		
10151200 734 EQUIPMENT ADDITIONAL	1,868	6,367	750	750	1,750	1,000	133.33%
<i>1. ADDITIONAL EQUIPMENT TO MAINTAIN COMPLIANCE WITH STUDENT IEPS (FM SYSTEMS, EAR PIECES, FOOTRESTS, ETC).</i>					1,750		
10241200 734 EQUIPMENT ADDITIONAL	-	1,371	400	400	1,400	1,000	250.00%
<i>ADDITIONAL EQUIPMENT TO MAINTAIN COMPLIANCE WITH STUDENT IEPS (FM SYSTEMS, EAR PIECES, FOOTRESTS, BUDDY BOARDS, STUDENT PLANNER DESK, THERABANDS, ETC).</i>					1,400		
10351200 734 EQUIPMENT ADDITIONAL	-	324	1,000	1,000	1,000	-	- %
<i>1. EQUIPMENT TO MAINTAIN COMPLIANCE WITH STUDENT IEPS (FM SYSTEMS, EAR PIECES, FOOTRESTS, ETC).</i>					1,000		
22000912 734 100 EQUIPMENT ADDITIONAL	6,587	-	-	-	-	-	- %
IDEA EHA-B							
10241200 737 FURNITURE REPLACEMENT	-	497	500	500	500	-	- %
					500		
10111200 738 EQUIPMENT REPLACEMENT	-	-	290	290	290	-	- %
<i>REPLACEMENT EQUIPMENT TO MAINTAIN COMPLIANCE WITH STUDENT IEPS (FM SYSTEMS, EAR PIECES, FOOTRESTS, EXERCISE DOMES, ETC).</i>					290		
10141200 738 EQUIPMENT REPLACEMENT	588	455	770	770	770	-	- %
<i>1. REPLACEMENT EQUIPMENT TO MAINTAIN COMPLIANCE WITH STUDENT IEPS (FM SYSTEMS, EAR PIECES, FOOTRESTS, ETC).</i>					770		
10151200 738 EQUIPMENT REPLACEMENT	7,142	20	700	700	700	-	- %
<i>REPLACEMENT EQUIPMENT TO MAINTAIN COMPLIANCE WITH STUDENT IEPS (FM SYSTEMS, EAR PIECES, FOOTRESTS, ETC).</i>					700		
10241200 738 EQUIPMENT REPLACEMENT	249	-	1,000	1,000	1,000	-	- %
<i>1. REPLACEMENT EQUIPMENT TO MAINTAIN COMPLIANCE WITH STUDENT IEPS (FM SYSTEMS, EAR PIECES, FOOTRESTS, BEAN BAG CHAIRS, SPLASH GUARDS, ETC).</i>					1,000		

**FY 2025 BUDGET LEVEL 1 - PROPOSED
SPECIAL SERVICES ACCOUNTS BY FUNCTION**

Function GL Account	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	2025 School Budget	Dollar Budget Change	% of Budget Change
10351200 738 EQUIPMENT REPLACEMENT	395	-	1,000	1,000	1,000	-	- %
<i>I. REPLACEMENT EQUIPMENT TO MAINTAIN COMPLIANCE WITH STUDENT IEPS (FM SYSTEMS, EAR PIECES, FOOTRESTS, ETC).</i>					1,000		
10111200 744 TECHNOLOGY EQUIP ADDL	-	-	300	300	300	-	- %
					300		
10141200 744 TECHNOLOGY EQUIP ADDL	-	2,000	2,000	2,000	2,000	-	- %
<i>I. TECHNOLOGY EQUIPMENT USED BY STUDENTS TO MAINTAIN COMPLIANCE WITH STUDENT IEPS (IPADS, LAPTOPS, ZOOM TEXT, ETC.)</i>					2,000		
10151200 744 TECHNOLOGY EQUIP ADDL	-	-	1,000	1,000	1,000	-	- %
<i>TECHNOLOGY EQUIPMENT USED BY STUDENTS TO MAINTAIN COMPLIANCE WITH STUDENT IEPS (IPADS, LAPTOPS, ZOOM TEXT, ETC.)</i>					1,000		
10241200 744 TECHNOLOGY EQUIP ADDL	469	182	1,000	1,000	1,000	-	- %
<i>I. TECHNOLOGY EQUIPMENT USED BY STUDENTS TO MAINTAIN COMPLIANCE WITH STUDENT IEPS (IPADS, LAPTOPS, ZOOM TEXT, ETC.)</i>					1,000		
10351200 744 TECHNOLOGY EQUIP ADDL	62	907	1,000	1,000	1,000	-	- %
<i>I. TECHNOLOGY EQUIPMENT USED BY STUDENTS TO MAINTAIN COMPLIANCE WITH STUDENT IEPS (IPADS, LAPTOPS, ZOOM TEXT, ETC.)</i>					1,000		
10151200 748 TECH EQUIP REPLACEMENT	-	-	750	750	750	-	- %
					-		
<i>I. REPLACEMENT EQUIPMENT TO MAINTAIN COMPLIANCE WITH STUDENT IEPS.</i>					750		
10241200 748 TECH EQUIP REPLACEMENT	-	-	1,000	1,000	1,000	-	- %
<i>I. REPLACEMENT EQUIPMENT TO MAINTAIN COMPLIANCE WITH STUDENT IEPS (FM SYSTEMS, EAR PIECES, FOOTRESTS, ETC).</i>					1,000		
Total 1200 SPECIAL SERVICES	7,730,999	7,398,147	9,226,262	9,226,262	10,852,999	1,626,738	17.63%
1201 - SPED SUMMER SCHOOL							
10001201 110 EXTENDED YR PROG SALRY	74,876	112,491	118,000	118,000	118,000	-	- %
10001201 220 SOCIAL SECURITY	5,728	8,606	9,030	9,030	9,028	(2)	(0.02%)
10001201 231 NON-TEACHER RETIREMENT	513	407	-	-	-	-	- %
10001201 232 TEACHER RETIREMENT	8,432	13,446	23,177	23,177	12,865	(10,312)	(44.49%)
10001201 330 EXTENDED YR PROGRAM SERVICES	14,113	-	13,000	13,000	13,000	-	- %
<i>I. CONTRACT SERVICES FOR EXTENDED YEAR PROGRAM</i>					13,000		
Total 1201 SPED SUMMER SCHOOL	103,661	134,951	163,207	163,207	152,893	(10,314)	(6.32%)
1202 - SPED PRESCHOOL							
10141202 110 SALARIES	259,370	275,334	296,250	296,250	432,140	135,890	45.87%

**FY 2025 BUDGET LEVEL 1 - PROPOSED
SPECIAL SERVICES ACCOUNTS BY FUNCTION**

Function GL Account	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	2025 School Budget	Dollar Budget Change	% of Budget Change
10141202 111 DEPARTMENT HEAD SALARIES	83,073	86,847	83,461	83,461	83,461	-	- %
10001202 114 SALARIES	500	-	17,661	17,661	-	(17,661)	(100.00%)
10141202 114 SALARIES	147,958	171,966	177,125	177,125	235,958	58,833	33.22%
22009112 114 101 SALARIES	13,482	-	14,304	14,304	-	(14,304)	(100.00%)
IDEA-PRESCHOOL							
10141202 117 CLERICAL SALARIES	23,103	28,352	35,588	35,588	37,760	2,172	6.10%
10141202 211 HEALTH INSURANCE	95,606	129,309	142,544	142,544	211,712	69,168	48.52%
10141202 212 DENTAL INSURANCE	7,952	8,109	8,351	8,351	12,970	4,619	55.31%
10141202 213 LIFE INSURANCE	239	271	286	286	328	42	14.69%
10141202 214 DISABILITY INSURANCE	288	266	195	195	294	99	50.77%
10001202 220 SOCIAL SECURITY	38	-	1,351	1,351	-	(1,351)	(100.00%)
10141202 220 SOCIAL SECURITY	37,982	41,630	43,797	43,797	49,317	5,520	12.60%
22009112 220 101 SOCIAL SECURITY	1,031	-	1,095	1,095	-	(1,095)	(100.00%)
IDEA-PRESCHOOL							
10001202 231 NON-TEACHER RETIREMENT	70	-	-	-	-	-	- %
10141202 231 NON-TEACHER RETIREMENT	1,679	3,545	4,815	4,815	5,109	294	6.11%
10141202 232 TEACHER RETIREMENT	72,237	76,334	74,579	74,579	94,924	20,345	27.28%
10141202 320 WORKSHOPS	650	700	350	350	350	-	- %
<i>1. ANNUAL NHSEA LAW CONFERENCE</i>						-	
<i>2. NHSEA BUILDING COORDINATOR PLC</i>						350	
22009112 330 101 PROFESSIONAL SERVICES	-	-	300	300	300	-	- %
IDEA-PRESCHOOL							
<i>FLEX SPENDING</i>						300	
10141202 610 SUPPLIES	1,490	1,196	1,195	1,195	1,195	-	- %
<i>1. INSTRUCTIONAL AND CONSUMABLE SUPPLIES</i>						1,195	
10111202 645 TESTING MATERIALS	-	-	918	918	918	-	- %
<i>1. PROTOCOLS AND RECORD FORMS FOR ACADEMIC TESTING</i>						918	
10141202 645 TESTING MATERIALS	521	1,070	1,250	1,250	1,250	-	- %
<i>1. TESTING MATERIALS FOR ACADEMIC TESTING</i>						1,250	
10111202 733 FURNITURE ADDITIONAL	-	-	1,750	1,750	1,750	-	- %
<i>1. SENSORY TABLES FOR PRESCHOOL CLASSROOMS</i>						1,750	
10141202 733 FURNITURE-ADDITIONAL	1,873	1,645	1,750	1,750	1,750	-	- %
<i>1. ADDITIONAL FURNITURE TO MAINTAIN COMPLIANCE WITH STUDENT IEP'S.</i>						1,750	
10111202 734 EQUIPMENT ADDITIONAL	-	-	1,000	1,000	1,000	-	- %
<i>1. PLAY WITH A PURPOSE CENTERS</i>						1,000	

**FY 2025 BUDGET LEVEL 1 - PROPOSED
SPECIAL SERVICES ACCOUNTS BY FUNCTION**

Function GL Account		2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	2025 School Budget	Dollar Budget Change	% of Budget Change
10141202	734 EQUIPMENT-ADDITIONAL	2,536	2,034	200	200	200	-	- %
	<i>I. ADDITIONAL EQUIPMENT TO MAINTAIN COMPLIANCE WITH STUDENT IEPS.</i>					200		
10141202	737 FURNITURE-REPLACEMENT	1,147	976	2,000	2,000	2,000	-	- %
	<i>I. REPLACEMENT FURNITURE TO MAINTAIN COMPLIANCE WITH STUDENT IEPS.</i>					2,000		
Total	1202 SPED PRESCHOOL	752,827	829,584	912,115	912,115	1,174,686	262,571	28.79%
2140 - PSYCHOLOGICAL SERVICES								
10002140	110 PSYCH SERVICES SALARY	325,611	352,886	351,095	351,095	346,758	(4,337)	(1.24%)
10002140	211 HEALTH INSURANCE	82,860	83,819	98,571	98,571	129,148	30,577	31.02%
10002140	212 DENTAL INSURANCE	6,443	6,248	7,215	7,215	6,372	(843)	(11.68%)
10002140	213 LIFE INSURANCE	400	456	536	536	427	(109)	(20.34%)
10002140	214 DISABILITY INSURANCE	759	741	850	850	620	(230)	(27.06%)
10002140	220 SOCIAL SECURITY	24,381	26,932	25,936	25,936	18,789	(7,147)	(27.56%)
10002140	231 NON-TEACHER RETIREMENT	-	1,016	-	-	-	-	- %
10002140	232 TEACHER RETIREMENT	68,443	73,440	68,957	68,957	50,429	(18,528)	(26.87%)
10002140	320 WORKSHOPS	985	460	1,200	1,200	1,200	-	- %
	<i>WORKSHOPS</i>					1,200		
10002140	330 PROFESSIONAL SERVICES	15,614	34,740	15,000	15,000	15,000	-	- %
	<i>VARIOUS INDEPENDENT EVALUATIONS (E.G. AUDIOLOGY, NEUROPSYCHOLOGICAL, ETC.)</i>					15,000		
10002140	610 SUPPLIES	874	3,772	5,000	5,000	5,000	-	- %
	<i>1. TEST PROTOCOLS</i>					1,500		
	<i>2. Q INTERACTIVE COST PER SUBTEST</i>					3,500		
10002140	645 TESTING MATERIALS	2,167	1,815	4,000	4,000	4,000	-	- %
	<i>TESTING MATERIALS</i>					4,000		
10002140	748 TECH EQUIP REPLACEMENT	-	-	850	850	850	-	- %
	<i>REPLACEMENT LAPTOP</i>					850		
10002140	810 DUES & SUBSCRIPTIONS	440	327	960	960	960	-	- %
	<i>1. NATIONAL ASSOCIATION OF SCHOOL PSYCHOLOGISTS DUES</i>					700		
	<i>2. NEW HAMPSHIRE ASSOCIATION OF SCHOOL PSYCHOLOGISTS DUES</i>					260		
Total	2140 PSYCHOLOGICAL SERVICES	528,977	586,652	580,170	580,170	579,553	(617)	(0.11%)
2150 - SPEECH								
10002150	110 SPEECH SALARY	476,428	458,143	478,075	478,075	503,748	25,673	5.37%
22000921	110 315 SALARIES	97,249	-	56,584	56,584	-	(56,584)	(100.00%)
FF TEST - CARES								

**FY 2025 BUDGET LEVEL 1 - PROPOSED
SPECIAL SERVICES ACCOUNTS BY FUNCTION**

Function GL Account	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	2025 School Budget	Dollar Budget Change	% of Budget Change
10002150 114 SALARIES	33,432	34,432	35,890	35,890	34,512	(1,378)	(3.84%)
10002150 211 HEALTH INSURANCE	183,219	191,005	223,948	223,948	226,867	2,919	1.30%
22000921 211 315 HEALTH INSURANCE	12,107	-	-	-	-	-	- %
FF TEST - CARES							
10002150 212 DENTAL INSURANCE	14,068	14,467	15,592	15,592	15,500	(92)	(0.59%)
22000921 212 315 DENTAL INSURANCE	2,338	-	1,883	1,883	-	(1,883)	(100.00%)
FF TEST - CARES							
10002150 213 LIFE INSURANCE	210	208	222	222	218	(4)	(1.80%)
22000921 213 315 LIFE INSURANCE	135	-	96	96	-	(96)	(100.00%)
FF TEST - CARES							
10002150 214 DISABILITY INSURANCE	317	322	372	372	372	-	- %
22000921 214 315 DISABILITY INSURANCE	274	-	147	147	-	(147)	(100.00%)
FF TEST - CARES							
10002150 220 SOCIAL SECURITY	37,136	35,745	36,610	36,610	36,667	57	0.16%
22000921 220 315 SOCIAL SECURITY	7,360	-	4,318	4,318	-	(4,318)	(100.00%)
FF TEST - CARES							
10002150 231 NON-TEACHER RETIREMENT	21,620	22,125	22,357	22,357	22,082	(275)	(1.23%)
10002150 232 TEACHER RETIREMENT	74,874	70,449	68,497	68,497	67,955	(542)	(0.79%)
22000921 232 315 TEACHER RETIREMENT	20,442	-	11,113	11,113	-	(11,113)	(100.00%)
FF TEST - CARES							
10002150 321 SPEECH/CONTRACTED SERV	113,107	175,366	144,200	144,200	144,200	-	- %
<i>CONTRACTED SPEECH/LANGUAGE FOR IN-DISTRICT AND OUT OF DISTRICT STUDENTS</i>					144,200		
10112150 610 SPEECH SUPPLIES	993	995	1,085	1,085	1,085	-	- %
<i>1. SPEECH INSTRUCTIONAL AND CONSUMABLE SUPPLIES</i>					1,085		
10142150 610 SPEECH/SUPPLIES	1,740	1,717	2,302	2,302	2,302	-	- %
<i>1. ELEMENTARY INSTRUCTIONAL AND CONSUMABLE SUPPLIES</i>					1,302		
<i>2. PRESCHOOL INSTRUCTIONAL AND CONSUMABLE SUPPLIES</i>					1,000		
10152150 610 SPEECH/SUPPLIES	236	162	250	250	250	-	- %
<i>1. SPEECH INSTRUCTIONAL AND CONSUMABLE MATERIALS</i>					250		
10242150 610 SPEECH SUPPLIES	111	-	-	-	250	250	100.00%
					250		
10352150 610 SPEECH SUPPLIES	369	197	180	180	250	70	38.89%
<i>1. SPEECH INSTRUCTIONAL MATERIALS AND CONSUMABLES</i>					250		
10112150 645 TESTING MATERIALS	552	1,053	1,138	1,138	1,138	-	- %
<i>1. PROTOCOLS AND RECORD FORMS (RESCA, MAVA, CELF, CASL, CELF-5, CASL-OPUS COMBO KIT, CAAP, ARIZONA3, Q-INTERACTIVE</i>					1,138		

**FY 2025 BUDGET LEVEL 1 - PROPOSED
SPECIAL SERVICES ACCOUNTS BY FUNCTION**

Function GL Account	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	2025 School Budget	Dollar Budget Change	% of Budget Change
10142150 645	TESTING MATERIALS	1,314	1,232	1,243	1,243	1,243	- %
					643		
	2. PRESCHOOL PROTOCOLS AND RECORD FORMS (PPVT4B, EVT2B, CASL-2 TEST KIT, CASL2 PROTOCOLS)				600		
10152150 645	TESTING MATERIALS	576	410	423	423	423	- %
	1. SPEECH ASSESSMENTS AND PROTOCOLS				423		
10242150 645	TESTING MATERIALS	551	-	750	750	750	- %
	1. PROTOCOLS AND RECORD FORMS SUCH AS OPUS FORMS, PPVT-5, EVT-3, CASL-2, AND CELF-5.				750		
10352150 645	TESTING MATERIALS	200	-	500	500	500	- %
	1. EVT-3 PROTOCOLS & KIT, PPVT-5 PROTOCOLS				500		
22000921 650 315 <i>FF TEST - CARES</i>	SOFTWARE	12,150	-	-	-	-	- %
Total 2150 SPEECH		1,113,106	1,008,028	1,107,774	1,107,774	1,060,312	(47,462) (4.28%)
2160 - OT/PT							
10002160 110	OT/PT SALARY	263,358	274,903	294,000	294,000	308,750	14,750 5.02%
10002160 211	HEALTH INSURANCE	103,984	108,342	127,931	127,931	131,348	3,417 2.67%
10002160 212	DENTAL INSURANCE	6,425	6,291	6,759	6,759	6,970	211 3.12%
10002160 213	LIFE INSURANCE	88	92	103	103	102	(1) (0.97%)
10002160 220	SOCIAL SECURITY	17,847	18,252	18,937	18,937	19,086	149 0.79%
10002160 232	TEACHER RETIREMENT	55,316	57,779	57,744	57,744	57,744	- %
10002160 321	OT/PT CONTRACTED SERVICES	188,664	193,867	202,036	202,036	202,036	- %
	CONTRACTED OT/PT SERVICES FOR IN-DISTRICT AND OUT OF DISTRICT STUDENTS					202,036	
10112160 610	SUPPLIES	682	701	700	700	700	- %
	1. PT SUPPLIES (CATCH MITS, STEP N STILTS, ALPHABET SPOTS, BODY BINGO, GAIT SPOTS)					400	
	2. OT SUPPLIES (THERAPUTTY, CRAFT SUPPLIES, THERABANDS, TWIST AND WRITE PENCILS, MOVEABLE SEAT, NOISE BLOCKING, WEIGHTED LAP, RAISED LINE, MAGNETIC SQUARE)					300	
10142160 610	OT/PT SUPPLIES	1,498	1,478	2,045	2,045	2,045	- %
						1,295	
	1. PRESCHOOL PT SUPPLIES INSTRUCTIONAL AND THERAPEUTIC MATERIALS, TOOLS, AND CONSUMABLES					750	
10152160 610	OT/PT SUPPLIES	330	317	350	350	350	- %
	1. OT INSTRUCTION/CONSUMABLE SUPPLIES					175	
	2. PT INSTRUCTIONAL/CONSUMABLE SUPPLIES					175	

**FY 2025 BUDGET LEVEL 1 - PROPOSED
SPECIAL SERVICES ACCOUNTS BY FUNCTION**

Function GL Account	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	2025 School Budget	Dollar Budget Change	% of Budget Change
10242160 610 OT/PT SUPPLIES	335	474	350	350	350	-	- %
1. OT INSTRUCTION AND THERAPEUTIC MATERIALS, TOOLS, AND CONSUMABLES					200		
2. PT INSTRUCTION AND THERAPEUTIC MATERIALS, TOOLS, AND CONSUMABLES					150		
10352160 610 OT/PT SUPPLIES	431	164	200	200	200	-	- %
1. OT/PT SUPPLIES TO COMPLY WITH STUDENT IEPs					200		
10112160 645 TESTING MATERIALS	316	505	520	520	520	-	- %
1. PT - PEARSON RECORD BOOKS, TESTING KITS, AND PROTOCOLS					220		
2. OT - PROTOCOLS AND TEST FORMS					300		
10142160 645 TESTING MATERIALS	1,062	1,708	1,209	1,209	1,209	-	- %
1. PT - PEARSON RECORD BOOKS, TESTING KITS, AND PROTOCOLS					609		
2. PRESCHOOL OT/PT PROTOCOLS AND RECORD FORMS					600		
10152160 645 TESTING MATERIALS	622	551	650	650	650	-	- %
1. OT/PT ASSESSMENTS AND PROTOCOLS					650		
10242160 645 TESTING MATERIALS	249	93	350	350	350	-	- %
1. PROTOCOLS AND RECORD FORMS SUCH AS SFA, BOT-2, BEERY VMI AND SENSORY SUMMARY REPORTS.					350		
10352160 645 TESTING MATERIALS	-	-	200	200	200	-	- %
1. PT TESTING MATERIALS					200		
10142160 734 EQUIPMENT ADDITIONAL	166	261	-	-	300	300	100.00%
1. ADDITIONAL FURNITURE TO MAINTAIN COMPLIANCE WITH STUDENT IEPs					300		
10142160 737 FURNITURE REPLACEMENT	-	-	425	425	425	-	- %
1. ADDITIONAL FURNITURE TO MAINTAIN COMPLIANCE WITH STUDENT IEPs					425		
Total 2160 OT/PT	641,374	665,779	714,509	714,509	733,335	18,826	2.63%
2170 - BEHAVIOR SPECIALISTS							
10002170 116 BEHAVIOR SPECIALISTS	(347)	-	-	-	-	-	- %
10112170 116 BEHAVIOR SPECIALISTS	20,283	19,299	24,118	24,118	91,695	67,577	280.19%
10142170 116 BEHAVIOR SPECIALISTS	28,937	30,952	33,688	33,688	34,383	695	2.06%
10152170 116 BEHAVIOR SPECIALISTS	33,505	35,225	36,796	36,796	75,805	39,009	106.01%
10242170 116 BEHAVIOR SPECIALISTS	69,379	47,894	51,200	51,200	57,750	6,550	12.79%
10112170 211 HEALTH INSURANCE	-	-	-	-	39,867	39,867	100.00%
10142170 211 HEALTH INSURANCE	20,919	23,168	32,867	32,867	28,118	(4,749)	(14.45%)
10242170 211 HEALTH INSURANCE	32,018	-	-	-	-	-	- %
10002170 212 DENTAL INSURANCE	(98)	84	-	-	-	-	- %
10112170 212 DENTAL INSURANCE	1,891	1,759	1,883	1,883	3,826	1,943	103.19%
10142170 212 DENTAL INSURANCE	1,014	1,064	1,384	1,384	1,298	(86)	(6.21%)

**FY 2025 BUDGET LEVEL 1 - PROPOSED
SPECIAL SERVICES ACCOUNTS BY FUNCTION**

Function GL Account	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	2025 School Budget	Dollar Budget Change	% of Budget Change
10152170 212 DENTAL INSURANCE	1,064	1,069	1,118	1,118	1,136	18	1.61%
10242170 212 DENTAL INSURANCE	1,942	1,950	1,883	1,883	1,913	30	1.59%
10002170 213 LIFE INSURANCE	(1)	-	-	-	-	-	- %
10112170 213 LIFE INSURANCE	23	23	22	22	44	22	100.00%
10142170 213 LIFE INSURANCE	(63)	-	-	-	-	-	- %
10152170 213 LIFE INSURANCE	22	22	22	22	22	-	- %
10242170 213 LIFE INSURANCE	23	23	22	22	22	-	- %
10002170 220 SOCIAL SECURITY	(26)	-	-	-	-	-	- %
10112170 220 SOCIAL SECURITY	1,539	1,476	1,845	1,845	6,413	4,568	247.53%
10142170 220 SOCIAL SECURITY	2,034	2,153	2,273	2,273	2,239	(34)	(1.52%)
10152170 220 SOCIAL SECURITY	2,556	2,688	2,809	2,809	3,841	1,032	36.75%
10242170 220 SOCIAL SECURITY	4,943	3,553	3,807	3,807	3,847	41	1.06%
10002170 231 NON-TEACHER RETIREMENT	(65)	-	-	-	-	-	- %
10112170 231 NON-TEACHER RETIREMENT	2,852	2,713	3,264	3,264	2,538	(726)	(22.24%)
10142170 231 NON-TEACHER RETIREMENT	3,937	4,257	4,559	4,559	4,425	(134)	(2.94%)
10152170 231 NON-TEACHER RETIREMENT	4,711	4,953	4,979	4,979	4,705	(274)	(5.50%)
10002170 232 TEACHER RETIREMENT	25	-	-	-	-	-	- %
10242170 232 TEACHER RETIREMENT	14,077	10,067	10,056	10,056	10,508	452	4.49%
10002170 320 WORKSHOPS	3,795	3,473	3,600	3,600	3,600	-	- %
					<i>NONVIOLENT CRISIS INTERVENTION TRAININGS</i>	3,600	
10002170 610 SUPPLIES	125	464	2,400	2,400	2,400	-	- %
					<i>CPI TRAINING MATERIALS</i>	2,400	
10002170 810 PROFESSIONAL MEMBERSHIP	-	200	300	300	300	-	- %
					<i>I. CPI MEMBERSHIP DUES</i>	300	
Total 2170 BEHAVIOR SPECIALISTS	251,013	198,528	224,895	224,895	380,695	155,800	69.28%
2330 - SPECIAL SERVICES ADMIN							
10002330 111 DIRECTOR OF SPECIAL SERVICES	115,000	118,271	122,890	122,890	221,406	98,516	80.17%
10002330 118 MANAGERS SALARIES	68,117	55,000	57,200	57,200	59,488	2,288	4.00%
10002330 211 HEALTH INSURANCE	51,885	35,167	37,640	37,640	109,266	71,626	190.29%
10002330 212 DENTAL INSURANCE	2,769	3,740	3,766	3,766	5,739	1,973	52.39%
10002330 213 LIFE INSURANCE	158	218	230	230	395	165	71.74%
10002330 214 DISABILITY INSURANCE	357	426	344	344	729	385	111.92%
10002330 220 SOCIAL SECURITY	13,545	13,015	13,474	13,474	19,954	6,480	48.09%
10002330 231 NON-TEACHER RETIREMENT	8,730	7,748	7,740	7,740	19,918	12,178	157.34%

**FY 2025 BUDGET LEVEL 1 - PROPOSED
SPECIAL SERVICES ACCOUNTS BY FUNCTION**

Function GL Account	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	2025 School Budget	Dollar Budget Change	% of Budget Change
10002330 232 TEACHER RETIREMENT	24,187	24,838	24,136	24,136	24,136	-	- %
10002330 270 LEADERSHIP COURSE REIMB	5,622	3,134	4,900	4,900	4,900	-	- %
10002330 320 WORKSHOPS	1,175	1,505	1,200	1,200	4,000	2,800	233.33%
<i>WORKSHOPS FOR DIRECTOR</i>					2,000		
<i>WORKSHOPS FOR ASST DIRECTOR</i>					2,000		
10002330 331 SERVICES	128	-	-	-	-	-	- %
10002330 531 TELEPHONE	577	577	577	577	577	-	- %
<i>BORGE, RACHEL</i>					577		
<i>CELL PHONE EXPENSE FOR SPED DIRECTOR</i>					-		
10002330 532 DATA COMMUNICATIONS	-	-	492	492	-	(492)	(100.00%)
10002330 534 POSTAGE/GENERAL EXPENSES	-	-	350	350	350	-	- %
<i>POSTAGE</i>					350		
10002330 580 TRAVEL	900	900	900	900	900	-	- %
<i>BORGE, RACHEL</i>					900		
10002330 610 SUPPLIES	2,418	2,498	2,450	2,450	2,450	-	- %
<i>OFFICE SUPPLIES</i>					2,450		
10002330 810 DUES&SUBSCRIPTIONS	1,085	1,005	1,045	1,045	1,805	760	72.73%
<i>1. NHSAA SPECIAL ED SUPPORT CENTER FOP DIRECTOR OF SPECIAL SERVICES</i>					395		
<i>2. NHASEA MEMBERSHIP/MONTHLY MEETINGS FOR DIRECTOR OF SPECIAL SERVICES</i>					705		
<i>3. NHASEA MEMBERSHIP/MONTHLY MEETINGS FOR ASST DIRECTOR OF SPECIAL SERVICES</i>					705		
Total 2330 SPECIAL SERVICES ADMIN	296,652	268,042	279,334	279,334	476,013	196,679	70.41%

2722 - TRANSPORTATION (SPED)

**FY 2025 BUDGET LEVEL 1 - PROPOSED
SPECIAL SERVICES ACCOUNTS BY FUNCTION**

Function GL Account	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	2025 School Budget	Dollar Budget Change	% of Budget Change
10002722 519 TRANSPORTATION (SPED)	686,693	678,734	730,074	730,074	1,541,276	811,202	111.11%
1. IN TOWN REG. SCHOOL YEAR BUSES (\$497.23 PER BUS) X 5 BUSES @ 180 DAYS					447,503		
2. IN DISTRICT - 3 MONITORS (\$134.00/DAY*180 DAYS)					72,360		
3. IN DISTRICT - ESY (7 BUSES @ \$497.23 * 20 DAYS)					69,612		
4. IN DISTRICT - ESY 3 MONITORS * \$134.00/day * 20 DAYS					8,040		
5. IN DISTRICT - EARLY RELEASE COVERAGE 1 BUS * \$319.79 * 6 DAYS					1,919		
6. OOD TRANSPORTATION - LIGHTHOUSE SCHOOL (1 STUDENTS)					85,757		
7. OOD - CREST (4 STUDENTS)					85,757		
8. OOD - ST. ANN'S HOME AND SCHOOL (1 STUDENT)					85,757		
9. OOD RSEC - (1 STUDENT)					85,757		
10. OOD - MELMARK (4 STUDENTS)					85,757		
11. OOD - NASHUA SCHOOL DISTRICT (1 STUDENT)					85,757		
12. OOD - LEARNING SKILLS ACADEMY (3 STUDENTS)					85,757		
13. OOD - BEDFORD SCHOOL DISTRICT (1 STUDENT)					85,757		
14. OOD - ESY - ALL OOD STUDENTS					76,229		
15. OOD ESY MONITORS					8,040		
16. OOD - CROSSROADS CONTINUUM (1 STUDENT)					85,757		
17. OOD - COMMUNITY THERAPEUTIC DAY SCHOOL (1 STUDENT)					85,757		
Total 2722 TRANSPORTATION (SPED)	686,693	678,734	730,074	730,074	1,541,276	811,202	111.11%
GRAND TOTAL - DISTRICT-WIDE	12,105,303	11,768,446	13,938,340	13,938,340	16,951,763	3,013,422	21.6

Fund	General Fund	Federal Funds	Food Service	Vocational	Alvirne Trustees	Capital Proj - CTE
Total Amount	16,175,739	776,024	-	-	-	-



Hudson School District

FY 2025

DISTRICT-WIDE

October 25, 2023

DISTRICT WIDE OVERVIEW

The district wide budget includes costs associated with:

- The SAU staff
- District-wide positions, including but not limited to, directors for:
 - Music
 - Athletics
 - CTE
 - Food Service
- English as a second language staff
- School counseling & nursing staff
- Substitutes

Other costs include:

- School Board and related costs
- Professional and curriculum development costs
- Transportation costs
- Financing costs

FY25 PROPOSED BUDGET – DISTRICT WIDE ONLY

OBJECT CATEGORIES	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2024 REVISED BUDGET	2025 PROPOSED BUDGET	DOLLAR BUDGET CHANGE	% of BUDGET CHANGE
Salaries & Benefits	\$ 5,728,251	\$ 4,125,021	\$ 5,767,258	\$ 5,772,110	\$ 5,852,874	\$ 80,764	1.40%
Other Expenses	4,358,397	3,466,833	3,862,026	3,862,026	3,534,339	(327,687)	-8.48%
TOTAL DISTRICT WIDE	10,086,648	7,591,854	9,629,284	9,634,136	9,387,213	(246,923)	-2.56%

Salaries and Benefits increased by \$80,764 (1.4%), changes include:

- Increase to the general per diem substitute line (10001100-120) based on recent expenditure history
- Vacant & new position benefit assumptions
- Requests for new positions at the SAU including a recruiter to support HR and finance bookkeeper to assist those departments with the increased volume of work
- Curriculum Coordinator position was moved out of ESSER and into the general fund budget
- Increase to District Clerk and Moderator stipends (now \$1,000 each)
- Addition of a "merit pool" to provide opportunity for a merit increase for support staff based on performance evaluation results (\$50,000)

Other Expenses decreased by \$327,687, changes include:

- Decreases to the budget as the ESSER and Project Aware grants have phased out
- Purchase of Magnetic Reading program, which was in the FY24 budget

FY25 PROPOSED BUDGET – DISTRICT WIDE ONLY

OBJECT CATEGORIES	2022 ACTUAL	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 REVISED BUDGET	2025 PROPOSED BUDGET	DOLLAR BUDGET CHANGE	% of BUDGET CHANGE
Salaries & Benefits	\$ 5,728,251	\$ 4,125,021	\$ 5,767,258	\$ 5,772,110	\$ 5,852,874	\$ 80,764	1.40%
Office Expense	86,987	10,856	92,189	92,189	65,503	(26,686)	-28.95%
Supplies	251,027	201,795	79,410	79,410	70,556	(8,854)	-11.15%
Contracted Services	2,206,848	2,205,741	2,387,527	2,387,527	2,386,055	(1,472)	-0.06%
Educational Resources	690,666	23,260	297,205	297,205	26,005	(271,200)	-91.25%
Furniture	2,845	584	2,600	2,600	2,600	-	0.00%
Professional Development	207,742	201,553	247,935	247,935	251,243	3,308	1.33%
Equipment	238,300	18,697	20,448	20,448	17,300	(3,148)	-15.40%
Debt Service/Fund Tsf	673,982	804,347	734,712	734,712	715,077	(19,635)	-2.67%
TOTAL DISTRICT WIDE	\$ 10,086,648	\$ 7,591,854	\$ 9,629,284	\$ 9,634,136	\$ 9,387,213	\$ (246,923)	-2.56%

Fund:	GENERAL FUND	FEDERAL FUNDS	FOOD SERVICE	CTE	ALVIRNE TRUSTEES	TOTAL
Total Amount:	8,940,586	218,619	228,007		-	9,387,212

General Fund Changes:

- Contracted Services: Transportation + \$41,818
- Debt/Fund Transfer: Interest - \$19,635

FY25 PROPOSED BUDGET WALK

Changes Over \$5K

	Obj	Page #	Salaries & Benefits	Office Expense	Supplies	Contracted Services	Educ. Resources	Prof. Devel.	Furniture	Equipment	Debt/ Fund Tsf	Total
FY24 Revised Budget			5,772,110	92,189	79,410	2,387,527	297,205	247,935	2,600	20,448	734,712	9,634,136
Salary & Benefits Change			80,764									80,764
Workers Comp	260	15				9,002		-				9,002
Supplies	610	16			5,000							5,000
<i>Fed Funds Prof Svcs</i>	330	16				(44,350)						(44,350)
<i>Fed Funds Supplies</i>	610	16			(15,254)							(15,254)
<i>Fed Funds Software</i>	650	17					(150,000)					(150,000)
New Programs/Texts	641	20			(117,900)							(117,900)
Transportation	519	25				41,878						41,878
<i>Fed Funds Indirect Cost</i>	931	28									(22,000)	(22,000)
Bond - Interest	910	28									(19,635)	(19,635)
All other line items				(26,686)	119,300	(8,002)	(121,200)	3,308		(3,148)	22,000	(14,428)
FY25 Proposed Budget			5,852,874	65,503	70,556	2,386,055	26,005	251,243	2,600	17,300	715,077	9,387,213
Percent Change			1.4%	-28.9%	-11.1%	-0.1%	-91.3%	1.3%	0.0%	-15.4%	-2.7%	-2.6%

**FY 2025 BUDGET LEVEL 1 - PROPOSED
DISTRICT-WIDE - BUDGET SUMMARY**

Object Categories	2025 Admin	2025 Class Instr.	2025 Related Arts	2025 CTE Instr	2025 Special Services	2025 Educ Support	2025 Non-Instr Support	2025 Facilities	2025 Proposed Budget	2024 Revised Budget	% Change
Salaries & Benefits	1,364,491	1,798,166	347,307	-	782,409	574,620	985,881	-	5,852,874	5,772,110	1.40%
Office Expense	61,612	1,154	660	-	-	-	2,077	-	65,503	92,189	(28.95%)
Supplies	10,000	9,500	-	-	876	4,400	45,780	-	70,556	79,410	(11.15%)
Contracted Services	22,500	98,508	-	-	2,000	4,000	2,257,845	1,202	2,386,055	2,387,527	(0.06%)
Educational Resources	-	-	-	-	-	20,000	6,005	-	26,005	297,205	(91.25%)
Furniture	1,100	-	-	-	-	-	1,500	-	2,600	2,600	- %
Professional Development	36,138	-	-	-	900	177,500	36,705	-	251,243	247,935	1.33%
Equipment	17,300	-	-	-	-	-	-	-	17,300	20,448	(15.39%)
Utilities	-	-	-	-	-	-	-	-	-	-	- %
Debt Service	-	-	-	-	-	-	-	715,077	715,077	734,712	(2.67%)
Total	1,513,141	1,907,328	347,967	-	786,185	780,520	3,335,793	716,279	9,387,213	9,634,136	(2.56%)

Fund	General Fund	Federal Funds	Food Service	Vocational	Alvirne Trustees	Capital Proj - CTE
Total Amount	8,940,586	218,619	228,007	-	-	-

FY 2025 BUDGET LEVEL 1 - PROPOSED

DISTRICT-WIDE HISTORICAL OBJECT CATEGORY REPORT

Object Categories	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	2025 School Budget	Dollar Budget Change	% of Budget Change
Salaries & Benefits	5,728,251	4,125,021	5,767,258	5,772,110	5,852,874	80,764	1.40%
Office Expense	86,987	10,856	92,189	92,189	65,503	(26,686)	(28.95%)
Supplies	251,027	201,795	79,410	79,410	70,556	(8,854)	(11.15%)
Contracted Services	2,206,848	2,205,741	2,387,527	2,387,527	2,386,055	(1,472)	(0.06%)
Educational Resources	690,666	23,260	297,205	297,205	26,005	(271,200)	(91.25%)
Furniture	2,845	584	2,600	2,600	2,600	-	- %
Professional Development	207,742	201,553	247,935	247,935	251,243	3,308	1.33%
Equipment	238,300	18,697	20,448	20,448	17,300	(3,148)	(15.39%)
Utilities	-	-	-	-	-	-	- %
Debt Service	673,982	804,347	734,712	734,712	715,077	(19,635)	(2.67%)
TOTAL DISTRICT-WIDE	10,086,647	7,591,853	9,629,284	9,634,136	9,387,213	(246,923)	-2.56%

**FY 2025 BUDGET LEVEL 1 - PROPOSED
DISTRICT-WIDE**

Line #	STAFF MEMBER	ORG CODE	FUNCT	SALARY	SOCIAL SECURITY	NHRS	LIFE	LTD	HEALTH	DENTAL	TOTAL BENEFITS	SALARY & BENEFITS
1	BONNEY, KAREN	111 - 10008110	1100	109,714	7,923	21,548	193	-	38,171	1,913	69,748	179,462
2	DURSO, KERRY	112 - 10001100	1100	74,296	3,175	5,863	22	160	39,867	1,913	51,000	125,296
3	EMERGENCY MANAGEMENT, FAC	110 - 10001100	1100	6,000	459	1,179	-	-	-	-	1,638	7,638
4	FOLSOM, SCOTT	112 - 10001100	1100	62,400	4,523	8,118	22	-	14,766	537	27,966	90,366
5	HAMMOND, MARYBETH	110 - 10001100	1100	71,968	5,507	9,738	22	187	14,766	537	30,757	102,725
6	JOINT LOSS MANAGEMENT, DISTI	110 - 10001100	1100	15,000	1,148	2,946	-	-	-	-	4,094	19,094
7	LONG TERM SUBSTITUTE, DISTRI	121 - 10001100	1100	70,000	5,355	13,748	-	-	-	-	19,103	89,103
8	LONG TERM SUBSTITUTE, DW	121 - 10001100	1100	70,000	5,355	13,748	-	-	-	-	19,103	89,103
9	MARTIN, ANN	112 - 10001100	1100	50,012	3,505	6,507	22	125	39,867	1,913	51,939	101,951
10	MESSINA, MARY ELLEN	114 - 22000911	1100	11,607	889	-	-	-	-	-	889	12,496
11	NEW STUDENT/FAMILY INTERV, D	120 - 10001100	1100	65,000	4,973	12,766	22	-	39,867	1,913	59,541	124,541
12	NIHAN, GIULIA	112 - 10001100	1100	69,622	4,899	9,058	22	184	39,867	1,913	55,943	125,565
13	SCAGNELLI, ROBERT	111 - 10012110	1100	100,066	7,208	19,662	177	-	38,171	1,913	67,131	167,197
14	SUBSTITUTE ELEM, PER DIEM	120 - 10001100	1100	120,000	9,180	23,568	-	-	-	-	32,748	152,748
15	SUBSTITUTE, AHS	120 - 10001100	1100	120,000	9,180	23,568	-	-	-	-	32,748	152,748
16	SUBSTITUTE, FARM	120 - 10001100	1100	15,000	1,148	-	-	-	-	-	1,148	16,148
17	SUBSTITUTES HMS, PER DIEM	120 - 10001100	1100	120,000	9,180	23,568	-	-	-	-	32,748	152,748
18	TEACHER GRANT FUND, DW	110 - 10001100	1100	41,200	3,153	8,092	-	-	-	-	11,245	52,445
19	VACANT INTSTRUCTIONAL COAC	110 - 10025110	1100	70,000	5,355	13,748	22	185	29,532	1,136	49,978	119,978
REGULAR PROGRAMS			1100	1,261,885	92,115	217,425	524	841	294,874	13,688	619,467	1,881,352
20	EMERSON, KAREN	110 - 10002101	2101	50,000	3,567	9,231	22	-	-	1,913	14,733	64,733
21	HARPER, JOAN	110 - 10002101	2101	70,000	4,867	13,307	22	-	37,959	1,913	58,068	128,068
22	NEW PT ESOL TUTOR, AHS	113 - 10002101	2101	30,690	2,349	-	-	-	-	-	2,349	33,039
23	PAELOW, JESSICA	111 - 10002101	2101	79,449	5,967	15,604	134	195	14,138	537	36,575	116,024
24	ROSA, THERESA	110 - 10002101	2101	55,250	3,539	10,017	32	-	37,959	2,187	53,734	108,984
ESOL			2101	285,389	20,289	48,159	210	195	90,056	6,550	165,459	450,848
25	HUGHEN, WILLIAM	111 - 10002120	2120	111,890	8,118	21,984	197	-	38,171	1,913	70,383	182,273
SCHOOL COUNSELING			2120	111,890	8,118	21,984	197	-	38,171	1,913	70,383	182,273
26	BEGONIS, PATRICIA	111 - 10002134	2134	79,449	5,967	15,604	134	195	14,138	537	36,575	116,024
NURSES			2134	79,449	5,967	15,604	134	195	14,138	537	36,575	116,024
27	FORHART, LINDSAY	110 - 22009022	2200	48,000	3,672	-	-	-	-	-	3,672	51,672
INSTRUCTIONAL STAFF SUPPORT			2200	48,000	3,672	-	-	-	-	-	3,672	51,672
28	VACANT INSTRUCTIONAL COACH	110 - 10002210	2210	70,000	5,355	13,748	22	185	39,867	1,913	61,090	131,090
29	VACANT INSTRUCTIONAL COACH	110 - 10002210	2210	65,000	4,973	12,766	22	171	39,867	1,913	59,712	124,712

**FY 2025 BUDGET LEVEL 1 - PROPOSED
DISTRICT-WIDE**

Line #	STAFF MEMBER	ORG CODE	FUNCT	SALARY	SOCIAL SECURITY	NHRS	LIFE	LTD	HEALTH	DENTAL	TOTAL BENEFITS	SALARY & BENEFITS
IMPROVEMENT OF INSTRUCTION			2210	135,000	10,328	26,514	44	356	79,734	3,826	120,802	255,802
30	ADDITIONAL PROFESSION DEV, P	110 - 10002212	2212	35,000	2,678	6,874	-	-	-	-	9,552	44,552
31	JOHNSTONE, SANDRA	110 - 22000922	2212	47,582	3,641	-	-	-	-	-	3,641	51,223
32	WHITE, AMY	110 - 10002212	2212	91,936	6,578	11,961	22	195	39,867	1,913	60,536	152,472
CURRICULUM			2212	174,518	12,897	18,835	22	195	39,867	1,913	73,729	248,247
33	PROFESSIONAL DEVELOPMENT, F	110 - 10002213	2213	15,000	1,148	2,946	-	-	-	-	4,094	19,094
PROFESSIONAL DEVELOPMENT			2213	15,000	1,148	2,946	-	-	-	-	4,094	19,094
34	BEALS, ETHAN	110 - 10012311	2311	1	-	-	-	-	-	-	-	1
35	CAMPBELL, MICHAEL	110 - 10012311	2311	1	-	-	-	-	-	-	-	1
36	DIONNE, MAUREEN	110 - 10012311	2311	1	-	-	-	-	-	-	-	1
37	GASDIA, GARY	110 - 10012311	2311	1	-	-	-	-	-	-	-	1
38	WHITING, GRETCHEN	110 - 10012311	2311	1	-	-	-	-	-	-	-	1
SCHOOL BOARD			2311	5	-	-	-	-	-	-	-	5
39	CANNAVA, DIANE	110 - 10012312	2312	1,000	77	-	-	-	-	-	77	1,077
DISTRICT CLERK			2312	1,000	77	-	-	-	-	-	77	1,077
40	BARRETT, THOMAS	110 - 10012313	2313	4,000	306	-	-	-	-	-	306	4,306
DISTRICT TREASURER			2313	4,000	306	-	-	-	-	-	306	4,306
41	INDERBITZEN, PAUL	110 - 10012314	2314	1,000	77	-	-	-	-	-	77	1,077
ELECTIONS & DISTRICT MTNG			2314	1,000	77	-	-	-	-	-	77	1,077
42	LEARY, DEBORAH	117 - 10812320	2320	60,570	4,320	7,880	22	158	29,532	1,136	43,048	103,618
43	MERIT POOL, DW	119 - 10812320	2320	50,000	3,825	6,766	-	-	-	-	10,591	60,591
44	MOULIS, DANIEL	110 - 10812320	2320	160,680	11,713	20,904	220	-	39,867	1,913	74,617	235,297
45	ORGANEK, KIMBERLY	110 - 10812320	2320	137,553	9,948	17,896	220	-	39,867	1,913	69,844	207,397
46	WOLF, TERESA	118 - 10812320	2320	93,600	6,468	12,178	158	-	39,867	1,913	60,584	154,184
SUPERINTENDENT SERVICES			2320	502,403	36,274	65,624	620	158	149,133	6,875	258,684	761,087
47	BRACKETT, CATHY	117 - 10812520	2520	74,880	5,182	9,742	22	195	29,532	1,136	45,809	120,689
48	BURK, JENNIFER	110 - 10812520	2520	134,930	9,909	17,554	220	-	29,532	1,136	58,351	193,281
49	CLARK, PAMELA	117 - 10812520	2520	54,184	3,802	7,050	22	141	39,867	1,913	52,795	106,979
50	COLL, JOYCE	118 - 10812520	2520	109,200	7,803	14,207	185	-	29,532	1,136	52,863	162,063
51	LAVOIE, JENNIFER	117 - 10812520	2520	31,980	2,447	4,327	22	-	38,171	1,913	46,880	78,860
52	NEW FINANCE BOOKKEEPER, DW	117 - 10812520	2520	45,000	3,443	6,089	22	118	14,766	-	24,438	69,438
53	NEW RECRUITER, DW	117 - 10812520	2520	70,000	5,355	9,471	22	184	39,867	1,913	56,812	126,812
54	NORDELUS, JERELYN	117 - 10812520	2520	59,488	4,202	7,740	22	155	39,867	1,913	53,899	113,387

**FY 2025 BUDGET LEVEL 1 - PROPOSED
DISTRICT-WIDE**

Line #	STAFF MEMBER	ORG CODE	FUNCT	SALARY	SOCIAL SECURITY	NHRS	LIFE	LTD	HEALTH	DENTAL	TOTAL BENEFITS	SALARY & BENEFITS
55	ROUSSELL, JESSICA	117 - 10812520	2520	60,320	3,981	7,424	22	143	14,766	537	26,873	87,193
56	SAU SUPPORT STAFF, OVERTIME	117 - 10812520	2520	5,000	383	677	-	-	-	-	1,060	6,060
57	STEPHENS, KIMBERLY	117 - 10812520	2520	70,307	5,173	9,147	22	183	-	1,913	16,438	86,745
58	TARRIER, LINDA	117 - 10812520	2520	64,459	4,490	8,386	22	168	14,766	537	28,369	92,828
59	VAN SICKLE, MELISSA	118 - 10812520	2520	86,528	6,222	11,257	147	-	14,766	537	32,929	119,457
SCHOOL RESOURCES			2520	866,276	62,392	113,071	750	1,287	305,432	14,584	497,516	1,363,792
60	ATHERTON, KAREN	111 - 21003100	3100	70,304	4,788	9,147	120	-	39,867	1,913	55,835	126,139
61	JACKSON, SUZETTE	110 - 21003100	3100	37,476	2,197	4,779	22	96	38,171	1,913	47,178	84,654
FOOD SERVICE			3100	107,780	6,985	13,926	142	96	78,038	3,826	103,013	210,793
TOTAL DISTRICT-WIDE				3,593,595	260,645	544,088	2,643	3,323	1,089,443	53,712	1,953,854	5,547,449

FY 2025 BUDGET LEVEL 1 - PROPOSED
DISTRICT-WIDE NON-PERSONNEL BUDGET BY FUNCTION

Object Categories	Office Expense	Supplies	Contracted Services	Educ Resources	Furniture	Prof Develop	Equip.	Utilities	Debt Service	Org Total
1100 - REGULAR PROGRAMS	1,814	9,500	98,508	-	-	-	-	-	-	109,822
2101 - ESOL	-	876	2,000	-	-	900	-	-	-	3,776
2211 - ASSESSMENT PROGRAM & CONSULT	-	1,900	-	-	-	-	-	-	-	1,900
2212 - CURRICULUM	-	-	-	20,000	-	-	-	-	-	20,000
2213 - PROFESSIONAL DEVELOPMENT	-	2,500	4,000	-	-	177,500	-	-	-	184,000
2311 - SCHOOL BOARD	-	21,130	35,500	-	-	7,500	-	-	-	64,130
2313 - DISTRICT TREASURER	-	2,100	-	-	-	-	-	-	-	2,100
2314 - ELECTIONS & DISTRICT MTNG	-	10,500	-	-	-	-	-	-	-	10,500
2316 - LEGAL/NEGOTIATIONS	-	-	70,000	-	-	-	-	-	-	70,000
2320 - SUPERINTENDENT SERVICES	2,077	10,000	-	-	1,500	24,455	-	-	-	38,032
2490 - OTHER SUPPORT SERVICES	4,500	-	-	-	-	15,000	-	-	-	19,500
2520 - SCHOOL RESOURCES	7,168	10,000	22,500	-	1,100	21,138	17,300	-	-	79,206
2721 - TRANSPORTATION(REGULAR)	-	-	2,148,145	-	-	-	-	-	-	2,148,145
3100 - FOOD SERVICE	-	2,050	4,200	6,005	-	4,750	-	-	-	17,005
4100 - SITE ACQUISITION	-	-	1	-	-	-	-	-	-	1
4300 - ARCHITECT & ENG PLANS	-	-	1	-	-	-	-	-	-	1
5000 - INDIRECT COSTS	49,944	-	-	-	-	-	-	-	-	49,944
5100 - DEBT SERVICES	-	-	1,200	-	-	-	-	-	615,077	616,277
5221 - TRANSFER TO FOOD SERVICES	-	-	-	-	-	-	-	-	100,000	100,000
TOTAL DISTRICT-WIDE	65,503	70,556	2,386,055	26,005	2,600	251,243	17,300	-	715,077	3,534,339

FY 2025 BUDGET LEVEL 1 - PROPOSED

TOTAL DISTRICT-WIDE	2025 Admin	2025 Class Instr.	2025 Related Arts	2025 CTE Instr	2025 Special Services	2025 Educ Support	2025 Non-Instr Support	2025 Facilities	2025 Proposed Budget	2024 Revised Budget	% Change
	1,513,141	1,907,328	347,967	-	786,185	780,520	3,335,793	716,279	9,387,213	9,634,136	(2.56%)
GRAND TOTAL	1,513,141	1,907,328	347,967	-	786,185	780,520	3,335,793	716,279	9,387,213	9,634,136	(2.56%)

**FY 2025 BUDGET LEVEL 1 - PROPOSED
DISTRICT-WIDE - ALL ACCOUNTS BY FUNCTION**

Function GL Account	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	2025 School Budget	Dollar Budget Change	% of Budget Change
1100 - REGULAR PROGRAMS							
10001100 110 SALARIES	5,922	7,880	132,668	132,668	134,168	1,500	1.13%
10025110 110 INTEGRATION SPECIALIST	199,750	39,659	126,750	126,750	70,000	(56,750)	(44.77%)
22000911 110 300 SALARIES	-	-	15,000	15,000	-	(15,000)	(100.00%)
TITLE II-NO CHILD LEFT BEHIND							
22000911 110 313 SALARIES	62,645	-	15,500	15,500	-	(15,500)	(100.00%)
TITLE IV - PERSONALIZED LEARNING							
22000911 110 315 SALARIES	338,169	-	88,400	88,400	-	(88,400)	(100.00%)
FF TEST - CARES							
22000911 110 410 SALARIES	80,285	-	75,000	75,000	-	(75,000)	(100.00%)
PROJECT AWARE - FF TEST							
10008110 111 PHYS ED DEPT HEAD SALARY	101,682	105,241	109,714	109,714	109,714	-	- %
10012110 111 MUSIC DEPT HEAD SALARY	92,813	96,026	100,066	100,066	100,066	-	- %
10001100 112 BEHAVIORAL HEALTH/WELLNESS	166,573	160,520	245,069	245,069	256,330	11,261	4.60%
10001100 113 TUTORS SALARIES	-	90	17,000	17,000	-	(17,000)	(100.00%)
22000911 113 300 TUTORS SALARIES	-	-	9,500	9,500	-	(9,500)	(100.00%)
TITLE II-NO CHILD LEFT BEHIND							
22000911 113 315 TUTORS SALARIES	291,870	-	-	-	-	-	- %
FF TEST - CARES							
22000911 114 305 SALARIES	4,080	-	31,539	31,539	11,607	(19,932)	(63.20%)
TITLE IA - HELPING DISADVANTAGED CH							
22000911 114 315 SALARIES	163,669	-	159,493	159,493	-	(159,493)	(100.00%)
FF TEST - CARES							
22000911 114 410 SALARIES	24,026	-	-	-	-	-	- %
PROJECT AWARE - FF TEST							
10001100 120 SUBSTITUTE SALARIES	504,052	544,903	300,000	300,000	440,000	140,000	46.67%
10001100 121 LONG TERM SUBSTITUTES	57,585	49,576	140,000	140,000	140,000	-	- %
10001100 211 HEALTH INSURANCE	99,109	97,765	164,501	164,501	189,000	24,499	14.89%
10008110 211 HEALTH INSURANCE	29,957	31,558	36,038	36,038	38,171	2,133	5.92%
10012110 211 HEALTH INSURANCE	29,957	31,558	36,038	36,038	38,171	2,133	5.92%
10025110 211 HEALTH INSURANCE	92,405	12,825	71,676	71,676	29,532	(42,144)	(58.80%)
22000911 211 313 HEALTH INSURANCE	30,842	-	-	-	-	-	- %
TITLE IV - PERSONALIZED LEARNING							
22000911 211 315 HEALTH INSURANCE	104,462	-	112,920	112,920	-	(112,920)	(100.00%)
FF TEST - CARES							

**FY 2025 BUDGET LEVEL 1 - PROPOSED
DISTRICT-WIDE - ALL ACCOUNTS BY FUNCTION**

Function GL Account	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	2025 School Budget	Dollar Budget Change	% of Budget Change
22000911 211 410 HEALTH INSURANCE	49,246	-	13,941	13,941	-	(13,941)	(100.00%)
<i>PROJECT AWARE - FF TEST</i>							
10001100 212 DENTAL INSURANCE	5,591	5,251	8,060	8,060	10,639	2,579	32.00%
10008110 212 DENTAL INSURANCE	1,793	1,795	1,883	1,883	1,913	30	1.59%
10012110 212 DENTAL INSURANCE	1,793	1,795	1,883	1,883	1,913	30	1.59%
10025110 212 DENTAL INSURANCE	5,603	747	3,766	3,766	1,136	(2,630)	(69.84%)
22000911 212 313 DENTAL INSURANCE	1,883	-	-	-	-	-	- %
<i>TITLE IV - PERSONALIZED LEARNING</i>							
22000911 212 315 DENTAL INSURANCE	7,331	-	7,532	7,532	-	(7,532)	(100.00%)
<i>FF TEST - CARES</i>							
22000911 212 410 DENTAL INSURANCE	2,839	-	528	528	-	(528)	(100.00%)
<i>PROJECT AWARE - FF TEST</i>							
10001100 213 LIFE INSURANCE	67	63	110	110	111	1	0.91%
10008110 213 LIFE INSURANCE	136	176	185	185	193	8	4.32%
10012110 213 LIFE INSURANCE	127	162	169	169	177	8	4.73%
10025110 213 LIFE INSURANCE	68	11	44	44	22	(22)	(50.00%)
22000911 213 313 LIFE INSURANCE	22	-	-	-	-	-	- %
<i>TITLE IV - PERSONALIZED LEARNING</i>							
22000911 213 315 LIFE INSURANCE	145	-	88	88	-	(88)	(100.00%)
<i>FF TEST - CARES</i>							
22000911 213 410 LIFE INSURANCE	112	-	22	22	-	(22)	(100.00%)
<i>PROJECT AWARE - FF TEST</i>							
10001100 214 DISABILITY INSURANCE	473	458	656	656	842	186	28.35%
10008110 214 DISABILITY INSURANCE	194	249	195	195	339	144	73.85%
10012110 214 DISABILITY INSURANCE	194	235	195	195	309	114	58.46%
22000911 214 313 DISABILITY INSURANCE	151	-	-	-	-	-	- %
<i>TITLE IV - PERSONALIZED LEARNING</i>							
22000911 214 315 DISABILITY INSURANCE	387	-	611	611	-	(611)	(100.00%)
<i>FF TEST - CARES</i>							
22000911 214 410 DISABILITY INSURANCE	241	-	195	195	-	(195)	(100.00%)
<i>PROJECT AWARE - FF TEST</i>							
10001100 220 SOCIAL SECURITY	55,891	57,959	63,090	63,090	70,780	7,690	12.19%
10008110 220 SOCIAL SECURITY	7,457	7,698	7,877	7,877	7,923	46	0.58%
10012110 220 SOCIAL SECURITY	6,754	6,960	7,189	7,189	7,208	19	0.26%
10025110 220 SOCIAL SECURITY	14,315	2,919	9,056	9,056	5,355	(3,701)	(40.87%)

**FY 2025 BUDGET LEVEL 1 - PROPOSED
DISTRICT-WIDE - ALL ACCOUNTS BY FUNCTION**

Function GL Account	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	2025 School Budget	Dollar Budget Change	% of Budget Change
22000911 220 300 SOCIAL SECURITY	-	-	1,555	1,555	-	(1,555)	(100.00%)
<i>TITLE II-NO CHILD LEFT BEHIND</i>							
22000911 220 305 SOCIAL SECURITY	312	-	2,412	2,412	889	(1,523)	(63.14%)
<i>TITLE 1A - HELPING DISADVANTAGED CH</i>							
22000911 220 313 SOCIAL SECURITY	4,648	-	1,186	1,186	-	(1,186)	(100.00%)
<i>TITLE IV - PERSONALIZED LEARNING</i>							
22000911 220 315 SOCIAL SECURITY	60,005	-	18,117	18,117	-	(18,117)	(100.00%)
<i>FF TEST - CARES</i>							
22000911 220 410 SOCIAL SECURITY	7,546	-	5,670	5,670	-	(5,670)	(100.00%)
<i>PROJECT AWARE - FF TEST</i>							
10001100 231 NON-TEACHER RETIREMENT	24,087	22,837	34,103	34,103	52,050	17,947	52.63%
22000911 231 315 NON-TEACHER RETIREMENT	-	-	11,961	11,961	-	(11,961)	(100.00%)
<i>FF TEST - CARES</i>							
22000911 231 410 NON-TEACHER RETIREMENT	16,947	-	10,148	10,148	-	(10,148)	(100.00%)
<i>PROJECT AWARE - FF TEST</i>							
10001100 232 TEACHER RETIREMENT	420	1,274	114,446	114,446	110,417	(4,029)	(3.52%)
10008110 232 TEACHER RETIREMENT	21,374	22,122	21,548	21,548	21,548	-	- %
10012110 232 TEACHER RETIREMENT	19,509	20,185	19,653	19,653	19,662	9	0.05%
10025110 232 TEACHER RETIREMENT	41,988	8,336	24,894	24,894	13,748	(11,146)	(44.77%)
22000911 232 300 TEACHER RETIREMENT	-	-	4,812	4,812	-	(4,812)	(100.00%)
<i>TITLE II-NO CHILD LEFT BEHIND</i>							
22000911 232 313 TEACHER RETIREMENT	8,809	-	3,045	3,045	-	(3,045)	(100.00%)
<i>TITLE IV - PERSONALIZED LEARNING</i>							
22000911 232 315 TEACHER RETIREMENT	98,391	-	31,325	31,325	-	(31,325)	(100.00%)
<i>FF TEST - CARES</i>							
10001100 250 UNEMPLOYMENT	-	-	20,000	20,000	20,000	-	- %
10001100 260 WORKERS COMP	132,415	201,726	225,038	225,038	234,040	9,002	4.00%
10001100 276 COURSE REIMBURSEMENT	1,881	2,700	7,500	7,500	7,500	-	- %
10001100 321 AESOP	24,671	27,479	-	-	-	-	- %
10001100 330 SECTION 125 SERVICES	30,405	28,216	30,000	30,000	30,000	-	- %
<i>1. SECTION 125 SERVICES</i>					4,500		
<i>2. SECTION 125 SERVICES FOR 85 PARAPROFESSIONALS</i>					25,500		
22000911 330 313 PROFESSIONAL SERVICES	13,466	-	49,008	49,008	49,008	-	- %
<i>TITLE IV - PERSONALIZED LEARNING</i>							
<i>POSITIVE EDUCATION COACH</i>					39,258		
<i>PMA SERVICES</i>					9,750		

**FY 2025 BUDGET LEVEL 1 - PROPOSED
DISTRICT-WIDE - ALL ACCOUNTS BY FUNCTION**

Function GL Account	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	2025 School Budget	Dollar Budget Change	% of Budget Change
22000911 330 410 PROFESSIONAL SERVICES	12,100	-	44,350	44,350	-	(44,350)	(100.00%)
<i>PROJECT AWARE - FF TEST</i>							
10001100 333 CONSULTANT - TUTORS	2,628	-	19,000	19,000	19,000	-	- %
					19,000		
22000911 519 305 TRANSPORTATION	117	-	500	500	500	-	- %
<i>TITLE 1A - HELPING DISADVANTAGED CH</i>							
					500		
22000911 519 315 TRANSPORTATION	27,753	-	-	-	-	-	- %
<i>FF TEST - CARES</i>							
10001100 531 TELEPHONE	1,166	888	1,154	1,154	1,154	-	- %
					577		
					577		
					-		
10008110 531 TELEPHONE	591	590	660	660	660	-	- %
					660		
22000911 532 315 DATA COMMUNICATIONS	225	-	-	-	-	-	- %
<i>FF TEST - CARES</i>							
22000911 550 410 PRINTING & BINDING	450	-	-	-	-	-	- %
<i>PROJECT AWARE - FF TEST</i>							
10001100 561 TUITION TO OTHER LEA'S	-	17,053	-	-	-	-	- %
22000911 582 410 PROFESSIONAL DEVELOPMENT	15,146	-	-	-	-	-	- %
<i>PROJECT AWARE - FF TEST</i>							
10001100 610 AT RISK COORDINATOR SUPPLIES	1,735	1,603	2,500	2,500	7,500	5,000	200.00%
					2,500		
					5,000		
22000911 610 305 SUPPLIES - TITLE 1A	118	-	2,000	2,000	2,000	-	- %
<i>TITLE 1A - HELPING DISADVANTAGED CH</i>							
					1,000		
					500		
					500		
22000911 610 315 SUPPLIES	65,403	-	-	-	-	-	- %
<i>FF TEST - CARES</i>							
22000911 610 410 SUPPLIES	21,197	-	15,254	15,254	-	(15,254)	(100.00%)
<i>PROJECT AWARE - FF TEST</i>							

**FY 2025 BUDGET LEVEL 1 - PROPOSED
DISTRICT-WIDE - ALL ACCOUNTS BY FUNCTION**

Function GL Account	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	2025 School Budget	Dollar Budget Change	% of Budget Change
22000911 650 315 SOFTWARE <i>FF TEST - CARES</i>	660,494	-	150,000	150,000	-	(150,000)	(100.00%)
22000911 650 410 SOFTWARE <i>PROJECT AWARE - FF TEST</i>	-	-	2,400	2,400	-	(2,400)	(100.00%)
22000911 734 315 EQUIPMENT-ADDITIONAL <i>FF TEST - CARES</i>	108,642	-	-	-	-	-	- %
Total 1100 REGULAR PROGRAMS	4,067,307	1,619,087	2,988,386	2,988,386	2,255,295	(733,091)	(24.53%)
1102 - KINDERGARTEN							
10001102 519 TRANSPORTATION	-	693	-	-	-	-	- %
Total 1102 KINDERGARTEN	-	693	-	-	-	-	- %
2101 - ESOL							
10002101 110 SALARIES	152,250	149,500	163,500	163,500	175,250	11,750	7.19%
22009021 110 301 SALARIES <i>TITLE III-ESL</i>	-	-	5,000	5,000	-	(5,000)	(100.00%)
10002101 111 DEPARTMENT HEAD SALARIES	73,632	76,209	79,449	79,449	79,449	-	- %
10002101 113 TUTORS SALARIES	26,753	32,610	30,690	30,690	62,608	31,918	104.00%
10002101 114 TRANSLATOR	1,238	968	1,000	1,000	1,000	-	- %
10002101 211 HEALTH INSURANCE	51,730	74,805	85,024	85,024	90,056	5,032	5.92%
10002101 212 DENTAL INSURANCE	4,592	5,898	6,177	6,177	6,550	373	6.04%
10002101 213 LIFE INSURANCE	163	204	212	212	210	(2)	(0.94%)
10002101 214 DISABILITY INSURANCE	194	194	195	195	195	-	- %
10002101 220 SOCIAL SECURITY	18,970	19,131	20,121	20,121	20,289	168	0.83%
22009021 220 301 SOCIAL SECURITY <i>TITLE III-ESL</i>	-	-	383	383	-	(383)	(100.00%)
10002101 231 NON-TEACHER RETIREMENT	37	-	-	-	-	-	- %
10002101 232 TEACHER RETIREMENT	47,722	47,532	47,914	47,914	48,159	245	0.51%
22009021 232 301 TEACHER RETIREMENT <i>TITLE III-ESL</i>	-	-	982	982	-	(982)	(100.00%)
22009021 320 301 WORKSHOPS <i>TITLE III-ESL</i>	955	-	900	900	900	-	- %
10002101 331 CONTRACTED SERVICES <i>TRANSLATOR</i>	-	-	2,000	2,000	2,000	-	- %
					<i>2,000</i>		

**FY 2025 BUDGET LEVEL 1 - PROPOSED
DISTRICT-WIDE - ALL ACCOUNTS BY FUNCTION**

Function GL Account	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	2025 School Budget	Dollar Budget Change	% of Budget Change
22009021 582 301 PROFESSIONAL DEVELOPMENT <i>TITLE III-ESL</i>	1,117	-	-	-	-	-	- %
22009021 610 301 SUPPLIES - TITLE III <i>TITLE III-ESL</i>	4,660	-	876	876	876	-	- %
<i>PROGRAM SUPPLIES</i>					600		
<i>COMMUNITY INVOLVEMENT SUPPLIES</i>					276		
22009021 641 301 NEW PROGRAMS/TEXTBOOKS <i>TITLE III-ESL</i>	1,653	-	-	-	-	-	- %
22009021 734 301 EQUIPMENT ADDITIONAL <i>TITLE III-ESL</i>	6,372	-	-	-	-	-	- %
<i>IPADS</i>					-		
Total 2101 ESOL	392,037	407,051	444,423	444,423	487,542	43,119	9.70%
2120 - SCHOOL COUNSELING							
10002120 111 SCHOOL COUNSELING DIRECTOR	103,772	111,121	111,890	111,890	111,890	-	- %
10002120 211 HEALTH INSURANCE	29,957	33,575	36,038	36,038	38,171	2,133	5.92%
10002120 212 DENTAL INSURANCE	1,793	1,795	1,883	1,883	1,913	30	1.59%
10002120 213 LIFE INSURANCE	136	179	189	189	197	8	4.23%
10002120 214 DISABILITY INSURANCE	194	297	195	195	346	151	77.44%
10002120 220 SOCIAL SECURITY	7,573	7,923	8,139	8,139	8,118	(21)	(0.26%)
10002120 232 TEACHER RETIREMENT	21,813	22,569	21,976	21,976	21,984	8	0.04%
Total 2120 SCHOOL COUNSELING	165,239	177,460	180,310	180,310	182,619	2,309	1.28%
2134 - NURSES							
10002134 111 DEPARTMENT HEAD SALARIES	73,632	76,979	79,448	79,448	79,449	1	- %
10002134 211 HEALTH INSURANCE	11,186	11,882	13,348	13,348	14,138	790	5.92%
10002134 212 DENTAL INSURANCE	503	505	528	528	537	9	1.70%
10002134 213 LIFE INSURANCE	99	134	134	134	134	-	- %
10002134 214 DISABILITY INSURANCE	194	194	195	195	195	-	- %
10002134 220 SOCIAL SECURITY	5,673	5,913	5,961	5,961	5,967	6	0.10%
10002134 232 TEACHER RETIREMENT	15,478	16,177	15,604	15,604	15,604	-	- %
Total 2134 NURSES	106,764	111,784	115,218	115,218	116,024	806	0.70%
2200 - INSTRUCTIONAL STAFF SUPPORT							

**FY 2025 BUDGET LEVEL 1 - PROPOSED
DISTRICT-WIDE - ALL ACCOUNTS BY FUNCTION**

Function GL Account	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	2025 School Budget	Dollar Budget Change	% of Budget Change
22009022 110 305 SALARIES	37,986	-	46,165	46,165	48,000	1,835	3.97%
TITLE 1A - HELPING DISADVANTAGED CH							
22009022 220 305 SOCIAL SECURITY	2,906	-	3,531	3,531	3,672	141	3.99%
TITLE 1A - HELPING DISADVANTAGED CH							
Total 2200 INSTRUCTIONAL STAFF SUPPORT	40,892	-	49,696	49,696	51,672	1,976	3.98%
2210 - IMPROVEMENT OF INSTRUCTION							
10002210 110 SALARIES	-	-	59,821	59,821	135,000	75,179	125.67%
10002210 211 HEALTH INSURANCE	-	-	37,640	37,640	79,734	42,094	111.83%
10002210 212 DENTAL INSURANCE	-	-	1,883	1,883	3,826	1,943	103.19%
10002210 213 LIFE INSURANCE	-	-	22	22	44	22	100.00%
10002210 214 DISABILITY INSURANCE	-	-	155	155	356	201	129.68%
10002210 220 SOCIAL SECURITY	-	-	4,386	4,386	10,328	5,942	135.48%
10002210 231 NON-TEACHER RETIREMENT	-	-	8,094	8,094	-	(8,094)	(100.00%)
10002210 232 TEACHER RETIREMENT	-	-	-	-	26,514	26,514	100.00%
Total 2210 IMPROVEMENT OF INSTRUCTION	-	-	112,001	112,001	255,802	143,801	128.39%
2211 - ASSESSMENT PROGRAM & CONSULT							
10002211 645 TESTING MATERIALS	-	-	1,900	1,900	1,900	-	- %
					<i>RENAISSANCE LEARNING INTEGRATION FEE</i>	1,900	
Total 2211 ASSESSMENT PROGRAM & CONSULT	-	-	1,900	1,900	1,900	-	- %
2212 - CURRICULUM							
10002212 110 SALARIES	4,518	11,495	35,000	39,852	126,936	87,084	218.52%
22000922 110 300 SALARIES	48,550	-	65,752	65,752	47,582	(18,170)	(27.63%)
TITLE II-NO CHILD LEFT BEHIND							
22000922 110 315 SALARIES	63,689	-	67,540	67,540	-	(67,540)	(100.00%)
FF TEST - CARES							
10002212 211 HEALTH INSURANCE	-	-	-	-	39,867	39,867	100.00%
10002212 212 DENTAL INSURANCE	-	-	-	-	1,913	1,913	100.00%
22000922 212 315 DENTAL INSURANCE	1,942	-	1,883	1,883	-	(1,883)	(100.00%)
FF TEST - CARES							
10002212 213 LIFE INSURANCE	-	-	-	-	22	22	100.00%
22000922 213 315 LIFE INSURANCE	23	-	22	22	-	(22)	(100.00%)
FF TEST - CARES							

**FY 2025 BUDGET LEVEL 1 - PROPOSED
DISTRICT-WIDE - ALL ACCOUNTS BY FUNCTION**

Function GL Account	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	2025 School Budget	Dollar Budget Change	% of Budget Change
22000922 214 315 DISABILITY INSURANCE	201	-	176	176	-	(176)	(100.00%)
<i>FF TEST - CARES</i>							
10002212 220 SOCIAL SECURITY	345	869	2,678	2,678	9,256	6,578	245.63%
22000922 220 300 SOCIAL SECURITY	3,714	-	5,032	5,032	3,641	(1,391)	(27.64%)
<i>TITLE II-NO CHILD LEFT BEHIND</i>							
22000922 220 315 SOCIAL SECURITY	4,872	-	5,168	5,168	-	(5,168)	(100.00%)
<i>FF TEST - CARES</i>							
10002212 231 NON-TEACHER RETIREMENT	-	-	-	-	11,961	11,961	100.00%
22000922 231 315 NON-TEACHER RETIREMENT	8,955	-	9,139	9,139	-	(9,139)	(100.00%)
<i>FF TEST - CARES</i>							
10002212 232 TEACHER RETIREMENT	721	2,245	6,874	6,874	6,874	-	- %
22000922 232 300 TEACHER RETIREMENT	2,066	-	3,929	3,929	-	(3,929)	(100.00%)
<i>TITLE II-NO CHILD LEFT BEHIND</i>							
10002212 641 NEW PROGRAMS/TEXTBOOKS	115	1,000	127,900	127,900	10,000	(117,900)	(92.18%)
<i>MISC INSTRUCTIONAL MATERIALS</i>					10,000		
10002212 650 SOFTWARE	-	-	10,000	10,000	10,000	-	- %
22000922 650 315 SOFTWARE	28,405	-	-	-	-	-	- %
<i>FF TEST - CARES</i>							
Total 2212 CURRICULUM	168,117	15,609	341,093	345,945	268,052	(77,893)	(22.52%)
2213 - PROFESSIONAL DEVELOPMENT							
10002213 110 SALARIES	31,292	25,937	15,000	15,000	15,000	-	- %
10002213 220 SOCIAL SECURITY	2,388	1,981	1,148	1,148	1,148	-	- %
10002213 231 NON-TEACHER RETIREMENT	157	178	-	-	-	-	- %
10002213 232 TEACHER RETIREMENT	5,890	4,926	2,946	2,946	2,946	-	- %
10002213 270 COURSE REIMB/LEADERSHIP	10,596	15,438	20,000	20,000	20,000	-	- %
10002213 271 COURSE REIMB/BARGAINING	88,927	90,000	90,000	90,000	90,000	-	- %
10002213 272 COURSE REIMB/SECRETARY	808	1,020	7,500	7,500	7,500	-	- %
10002213 320 DISTRICT PROF DEVELOP	46,529	45,536	60,000	60,000	60,000	-	- %
<i>I. PROFESSIONAL DEVELOPMENT</i>					60,000		
10002213 321 CONTRACTED SERVICES	1,600	-	-	-	-	-	- %
10002213 323 SAFETY TRAINING	3,750	3,750	4,000	4,000	4,000	-	- %
<i>SAFETY TRAINING</i>					4,000		
10002213 610 SUPPLIES	401	2,445	2,500	2,500	2,500	-	- %
<i>PROF DEV SUPPLIES</i>					2,500		

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DISTRICT-WIDE - ALL ACCOUNTS BY FUNCTION**

Function GL Account	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	2025 School Budget	Dollar Budget Change	% of Budget Change
Total 2213 PROFESSIONAL DEVELOPMENT	192,337	191,210	203,094	203,094	203,094	-	- %
2311 - SCHOOL BOARD							
10012311 110 SCHOOL BOARD SALARIES	5,500	5,500	5	5	5	-	- %
10012311 220 SOCIAL SECURITY	421	421	-	-	-	-	- %
10012311 320 WORKSHOPS	-	-	1,500	1,500	1,500	-	- %
<i>SCHOOL BOARD WORKSHOPS</i>					1,500		
10012311 321 CONTRACTED SERVICES	26,528	97,551	5,000	5,000	5,000	-	- %
					5,000		
10012311 331 AUDIT SERVICES	26,225	22,953	28,000	28,000	28,000	-	- %
<i>ANNUAL FINANCIAL AUDIT SERVICES</i>					28,000		
10012311 332 RECORDING SERVICES	1,977	145	2,500	2,500	2,500	-	- %
<i>RECORDING SERVICES FOR SCHOOL BOARD MEETINGS</i>					2,500		
10012311 610 SCHOOL BOARD SUPPLIES	4,505	7,891	11,130	11,130	11,130	-	- %
<i>1. SCHOOL BOARD SUPPLIES</i>					9,830		
<i>2. T SHIRTS FOR INCOMING FIRST GRADERS</i>					1,300		
10012311 810 DUES NHSBA	5,979	5,979	6,000	6,000	6,000	-	- %
<i>NHSBA MEMBERSHIP</i>					6,000		
10012311 890 MISC EXPENSE	2,914	46,453	10,000	10,000	10,000	-	- %
					10,000		
Total 2311 SCHOOL BOARD	74,048	186,892	64,135	64,135	64,135	-	- %
2312 - DISTRICT CLERK							
10012312 110 CLERK SALARY	200	200	200	200	1,000	800	400.00%
10012312 220 SOCIAL SECURITY	15	15	16	16	77	61	381.25%
Total 2312 DISTRICT CLERK	215	215	216	216	1,077	861	398.61%
2313 - DISTRICT TREASURER							
10012313 110 TREASURER SALARY	4,000	4,000	4,000	4,000	4,000	-	- %
10012313 220 SOCIAL SECURITY	306	306	306	306	306	-	- %
10012313 610 TREASURER SUPPLIES	2,163	2,670	2,100	2,100	2,100	-	- %
<i>SUPPLIES</i>					2,100		
Total 2313 DISTRICT TREASURER	6,469	6,976	6,406	6,406	6,406	-	- %
2314 - ELECTIONS & DISTRICT MTNG							

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DISTRICT-WIDE - ALL ACCOUNTS BY FUNCTION**

Function GL Account	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	2025 School Budget	Dollar Budget Change	% of Budget Change
10012314 110 MODERATOR SALARY	200	200	200	200	1,000	800	400.00%
10012314 220 SOCIAL SECURITY	15	15	16	16	77	61	381.25%
10012314 890 DISTRICT MEETING EXP	9,639	9,128	9,600	9,600	10,500	900	9.38%
<i>DISTRICT MEETING EXPENSE</i>					<i>10,500</i>		
Total 2314 ELECTIONS & DISTRICT MTNG	9,854	9,343	9,816	9,816	11,577	1,761	17.94%
2316 - LEGAL/NEGOTIATIONS							
10012316 330 LEGAL/NEGOTIATION EXPENSES	70,138	126,808	70,000	70,000	70,000	-	- %
Total 2316 LEGAL/NEGOTIATIONS	70,138	126,808	70,000	70,000	70,000	-	- %
2319 - OTHER							
10002319 279 NEW HIRE PHYSICALS	970	1,125	4,000	4,000	4,000	-	- %
10002319 280 VOLUNTEER FINGERPRINTING	1,353	1,000	2,000	2,000	2,000	-	- %
Total 2319 OTHER	2,323	2,125	6,000	6,000	6,000	-	- %
2320 - SUPERINTENDENT SERVICES							
10812320 110 ADMINISTRATION/SALARIES	292,519	277,175	288,262	288,262	298,233	9,971	3.46%
10812320 117 SUPPORT STAFF/SALARIES	65,499	56,000	58,240	58,240	60,570	2,330	4.00%
10812320 118 MANAGERS SALARIES	82,500	84,769	88,160	88,160	93,600	5,440	6.17%
10812320 119 SALARY POOL	-	-	-	-	50,000	50,000	100.00%
10812320 211 HEALTH INSURANCE	95,496	128,160	140,992	140,992	149,328	8,336	5.91%
10812320 212 DENTAL INSURANCE	5,119	6,698	6,775	6,775	6,882	107	1.58%
10812320 213 LIFE INSURANCE	407	588	613	613	622	9	1.47%
10812320 214 DISABILITY INSURANCE	736	954	737	737	1,216	479	64.99%
10812320 220 SOCIAL SECURITY	32,655	31,344	31,892	31,892	36,339	4,447	13.94%
10812320 231 NON-TEACHER RETIREMENT	58,432	58,763	58,812	58,812	65,624	6,812	11.58%
10812320 270 LEADERSHIP COURSE REIMB	3,459	3,648	6,500	6,500	6,500	-	- %
10812320 321 CONTRACTED SERVICES	4,492	-	-	-	-	-	- %
10812320 330 PROFESSIONAL SERVICES	13,399	-	-	-	-	-	- %
10812320 531 TELEPHONE	2,293	1,647	2,077	2,077	2,077	-	- %
<i>ORGANEK, KIMBERLY</i>					<i>577</i>		
<i>SUPERINTENDENT CELL PHONE SERVICE CHARGES</i>					<i>780</i>		
<i>SUPERINTENDENT CELL PHONE</i>					<i>720</i>		
<i>ASSISTANT SUPERINTENDENT CELL PHONE CHARGES (1ST LINE - NARRATIVE)</i>					<i>-</i>		

**FY 2025 BUDGET LEVEL 1 - PROPOSED
DISTRICT-WIDE - ALL ACCOUNTS BY FUNCTION**

	Function GL Account	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	2025 School Budget	Dollar Budget Change	% of Budget Change
10812320 580	ADMIN TRAV/IN DIST/ADMIN	2,700	2,700	2,700	2,700	2,700	-	- %
	<i>ORGANEK, KIMBERLY</i>					900		
	<i>BURK, JENNIFER</i>					900		
	<i>MOULIS, DANIEL</i>					900		
10812320 581	TRAVEL/OUT DIST/ADMIN	1,264	-	2,800	2,800	2,800	-	- %
	<i>OUT OF DISTRICT MILEAGE SUPER/ASST SUPER</i>					2,800		
10812320 610	SUPER SERVICES SUPPLIES	-	2,527	10,000	10,000	10,000	-	- %
						10,000		
10812320 635	PUBLICATIONS/CONFERENCES	9,109	11,795	11,665	11,665	12,455	790	6.77%
	<i>1. ASCD DUES</i>					300		
	<i>2. NHSAA CONFERENCE</i>					2,500		
	<i>3. NHSAA MEMBERSHIP</i>					4,000		
	<i>4. ASCD NATIONAL CONFERENCE</i>					2,500		
	<i>5. SOUTH CENTRAL MEMBERSHIP</i>					80		
	<i>6. NCTM MEMBERSHIP</i>					175		
	<i>7. EDWEEK</i>					100		
	<i>8. EDJOBSNH MEMBERSHIP</i>					1,600		
	<i>9. MISC CONF (PRIMEX, NHTM, NASDTEC)</i>					1,200		
10812320 733	FURNITURE ADDITIONAL	2,003	-	-	-	-	-	- %
10812320 737	FURNITURE REPLACEMENT	-	-	1,500	1,500	1,500	-	- %
	<i>REPLACEMENT FURNITURE FOR ADMIN</i>					1,500		
10812320 738	EQUIPMENT REPLACEMENT	112,630	-	-	-	-	-	- %
Total 2320	SUPERINTENDENT SERVICES	784,713	666,768	711,725	711,725	800,446	88,721	12.47%
2410 - OFFICE OF THE PRINCIPAL								
10002410 330	PROFESSIONAL SERVICES	-	4,500	-	-	-	-	- %
Total 2410	OFFICE OF THE PRINCIPAL	-	4,500	-	-	-	-	- %
2490 - OTHER SUPPORT SERVICES								
10002490 540	ADVERTISING	1,964	1,404	4,500	4,500	4,500	-	- %
	<i>1. ADVERTISING</i>					3,500		
	<i>2. ADVERTISING - JOBS</i>					1,000		
10002490 580	TRAVEL	11,978	15,332	15,000	15,000	15,000	-	- %
	<i>MILEAGE REIMBURSEMENTS</i>					15,000		

**FY 2025 BUDGET LEVEL 1 - PROPOSED
DISTRICT-WIDE - ALL ACCOUNTS BY FUNCTION**

Function GL Account	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	2025 School Budget	Dollar Budget Change	% of Budget Change	
Total 2490 OTHER SUPPORT SERVICES	13,942	16,736	19,500	19,500	19,500	-	- %	
2520 - SCHOOL RESOURCES								
10812520 110	ADMINISTRATION/SALARIES	120,546	124,750	129,740	129,740	134,930	5,190	4.00%
10812520 117	SUPPORT STAFF/SALARIES	333,702	376,374	396,499	396,499	535,618	139,119	35.09%
10812520 118	MANAGERS/SALARIES	164,731	154,083	176,989	176,989	195,728	18,739	10.59%
10812520 211	HEALTH INSURANCE	171,229	180,331	238,194	238,194	305,237	67,043	28.15%
10812520 212	DENTAL INSURANCE	10,220	10,310	12,524	12,524	14,577	2,053	16.39%
10812520 213	LIFE INSURANCE	425	557	650	650	748	98	15.08%
10812520 214	DISABILITY INSURANCE	1,382	1,475	1,508	1,508	2,255	747	49.54%
10812520 220	SOCIAL SECURITY	46,132	49,060	51,983	51,983	62,327	10,344	19.90%
10812520 231	NON-TEACHER RETIREMENT	84,733	89,425	92,323	92,323	113,071	20,748	22.47%
10812520 270	COURSE REIMBURSEMENT	-	-	5,000	5,000	5,000	-	- %
10812520 319	CONTRACTED SERV/TECH SUPPORT	10,709	11,959	21,500	21,500	21,500	-	- %
	<i>1. CONTRACTED SERVICES</i>					8,000		
	<i>2. SCHOOL MESSENGER</i>					6,300		
	<i>3. CRYSTAL REPORT</i>					4,000		
	<i>4. FINGERPRINTING SERVICES</i>					3,200		
10812520 330	CONTRACTED SERVICES	3,323	3,780	-	-	1,000	1,000	100.00%
10812520 440	LEASES	10,656	7,005	17,948	17,948	14,800	(3,148)	(17.54%)
	<i>1. MAIL FINANCE LEASE POSTAGE - MONTHLY CHARGE</i>					1,800		
	<i>2. LEASE COPIERS AND PRINTERS</i>					6,500		
	<i>3. SERVICE COPIERS AND PRINTERS</i>					6,500		
10812520 531	TELEPHONE	1,168	1,167	577	577	1,168	591	102.43%
	<i>BURK, JENNIFER</i>					577		
	<i>CELL PHONE FOR BUSINESS ADMINISTRATOR AND HR DIRECTOR</i>					591		
10812520 532	DATA COMMUNICATIONS	-	-	600	600	-	(600)	(100.00%)
10812520 534	POSTAGE/GENERAL EXPENSES	4,257	4,760	6,000	6,000	6,000	-	- %
	<i>POSTAGE</i>					6,000		
10812520 580	ADMIN TRAV/IN DIST/FINANCE	-	-	900	900	900	-	- %
10812520 581	TRAV/OUTDIST/FINANCE	565	805	1,000	1,000	1,000	-	- %
	<i>1. OUT OF DISTRICT MILEAGE/SCHOOL RESOURCES</i>					400		
	<i>2. MILEAGE OUT OF DISTRICT BUSINESS ADMINISTRATOR</i>					600		
10812520 610	SUPPLIES	9,385	7,764	10,000	10,000	10,000	-	- %
	<i>MISC SUPPLIES</i>					10,000		

**FY 2025 BUDGET LEVEL 1 - PROPOSED
DISTRICT-WIDE - ALL ACCOUNTS BY FUNCTION**

	Function GL Account	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	2025 School Budget	Dollar Budget Change	% of Budget Change
10812520 614	CLEANING SUPPLIES	5,652	-	-	-	-	-	- %
	<i>Enhanced Cleaning and Protection Supplies</i>					-		
10812520 635	PUBLICATIONS/CONFERENCES	5,790	5,818	12,720	12,720	14,238	1,518	11.93%
	<i>1. NHASBO DUES</i>					200		
	<i>2. NHASBO CONFERENCE</i>					1,200		
	<i>3. ASBO INTERNATIONAL DUES (DISTRICT MEMBERSHIP AND PROFESSIONAL LEARNING RESOURCE)</i>					1,398		
	<i>4. ASBO INTERNATIONAL CONFERENCE</i>					3,000		
	<i>5. CONFERENCES FOR OFFICE PROFESSIONALS</i>					900		
	<i>6. RATE FOR IN HOUSE TRAINING</i>					3,825		
	<i>7. DAILY RATE FOR OFF SITE MUNIS TRAINING</i>					1,200		
	<i>8. MUNIS ANNUAL CONFERENCE</i>					1,800		
	<i>9. NHGFOA MEMBERSHIP</i>					105		
	<i>10. NHGFOA CONFERENCE</i>					200		
	<i>11. HR ASSOCIATIONS DUES (SHRM, ANHPEHRA, AASPA)</i>					410		
10812520 733	FURNITURE-ADDITIONAL	-	193	-	-	-	-	- %
10812520 737	FURNITURE REPLACEMENT	842	391	1,100	1,100	1,100	-	- %
	<i>MISCELLANEOUS OFFICE FURNITURE REPLACEMENT</i>					1,100		
10812520 738	EQUIPMENT REPLACEMENT	-	4,236	-	-	-	-	- %
	<i>MISCELLANEOUS EQUIPMENT REPLACEMENT</i>					-		
10812520 748	TECH EQUIP REPLACEMENT	-	1,989	2,500	2,500	2,500	-	- %
	<i>MISCELLANEOUS EQUIPMENT REPLACEMENT</i>					2,500		
Total 2520 SCHOOL RESOURCES		985,447	1,036,232	1,180,255	1,180,255	1,443,697	263,442	22.32%
2721 - TRANSPORTATION(REGULAR)								
10002721 519	TRANSPORTATION (REGULAR)	1,852,238	1,877,908	2,106,267	2,106,267	2,148,145	41,878	1.99%
	<i>1. 25 REGULAR BUS TRANSPORTATION @ \$74,172.60 PER BUS</i>					1,854,315		
	<i>2. LATE BUS RUN 4 BUSES THREE TIMES A WEEK @ \$91.70 PER BUS - 39 WEEKS</i>					42,916		
	<i>3. COURT ORDERED TRANSPORTATION</i>					3,000		
	<i>4. HOMELESS TRANSPORTATION</i>					140,000		
	<i>5. NASHUA CHILDREN'S HOME TRANSPORTATION</i>					2,200		
	<i>6. CTE RUNS TO/FROM NASHUA HIGH SCHOOL NORTH AND SOUTH DAILY - 4 RUNS DAILY</i>					66,024		
	<i>7. BUS MONITORS @ \$22.05 PER HOUR - 5 HOURS DAILY EACH MONITOR</i>					39,690		
Total 2721 TRANSPORTATION(REGULAR)		1,852,238	1,877,908	2,106,267	2,106,267	2,148,145	41,878	1.99%
3100 - FOOD SERVICE								
21003100 110	REGULAR SALARIES	34,617	35,327	36,375	36,375	37,476	1,101	3.03%

**FY 2025 BUDGET LEVEL 1 - PROPOSED
DISTRICT-WIDE - ALL ACCOUNTS BY FUNCTION**

Function GL Account	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	2025 School Budget	Dollar Budget Change	% of Budget Change
22009031 110 315 SALARIES	10,170	-	-	-	-	-	- %
<i>FF TEST - CARES</i>							
21003100 111 DEPT HEAD SALARIES	72,000	67,319	76,940	76,940	70,304	(6,636)	(8.62%)
21003100 120 SUBSTITUTE SALARIES	11,684	15,611	-	-	-	-	- %
21003100 211 HEALTH INSURANCE	41,999	50,113	50,380	50,380	78,038	27,658	54.90%
21003100 212 DENTAL INSURANCE	2,296	2,773	2,411	2,411	3,826	1,415	58.69%
21003100 213 LIFE INSURANCE	120	114	152	152	142	(10)	(6.58%)
21003100 214 DISABILITY INSURANCE	288	237	291	291	305	14	4.81%
21003100 220 SOCIAL SECURITY	8,647	8,444	8,022	8,022	6,985	(1,037)	(12.93%)
22009031 220 315 SOCIAL SECURITY	778	-	-	-	-	-	- %
<i>FF TEST - CARES</i>							
21003100 231 NON-TEACHER RETIREMENT	14,997	14,299	15,332	15,332	13,926	(1,406)	(9.17%)
22009031 231 315 NON-TEACHER RETIREMENT	711	-	-	-	-	-	- %
<i>FF TEST - CARES</i>							
21003100 320 PROF DEV	-	-	750	750	750	-	- %
<i>SERVS SAFE CERTIFICATION, MEALS PLUS TRAINING, PROF DEVELOPMENT TRAININGS FOR ALL STAFF</i>					750		
21003100 330 SECTION 125 SERVICES	-	-	4,200	4,200	4,200	-	- %
<i>PSRP CONTRACT, SECTION 125 SERVICES 14@300</i>					4,200		
22009031 519 315 TRANSPORTATION	81,328	-	-	-	-	-	- %
<i>FF TEST - CARES</i>							
21003100 531 TELEPHONE	577	399	577	577	-	(577)	(100.00%)
<i>CELL PHONE</i>					-		
21003100 580 MILEAGE	1,597	2,126	1,500	1,500	2,500	1,000	66.67%
<i>5 MANAGERS MILEAGE TO THE BANK DAILY, CONFERENCES, ETC And Director frequently visiting locations</i>					2,500		
21003100 610 SUPPLIES	1,612	811	900	900	900	-	- %
<i>SAU COPIER SUPPLIES, POSTAGE, OFFICE SUPPLIES, TRAINING MATERIAL, ETC</i>					900		
21813100 610 SUPPLIES	-	120	-	-	-	-	- %
22009031 610 315 SUPPLIES	2,122	-	-	-	-	-	- %
<i>FF TEST - CARES</i>							
21003100 630 FOOD	107,964	120,248	500	500	1,000	500	100.00%
<i>CATERING; TEACHER BREAKFAST, JOB FAIR, FUNCTIONS, MEETINGS. ETC.</i>					1,000		
22009031 630 315 FOOD	11,560	-	-	-	-	-	- %
<i>FF TEST - CARES</i>							

**FY 2025 BUDGET LEVEL 1 - PROPOSED
DISTRICT-WIDE - ALL ACCOUNTS BY FUNCTION**

Function GL Account	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	2025 School Budget	Dollar Budget Change	% of Budget Change
21003100 650 SOFTWARE	-	5,207	6,905	6,905	6,005	(900)	(13.03%)
					6,005		
					<i>SOFTWARE SUPPORT & UPDATES; POS, K12, F&R APPS, POWER SCHOOL CONNECT, DIGITAL MENUS DISPLAY & MARKETING.</i>		
21003100 744 TECHNOLOGY EQUIP ADDL	-	5,467	-	-	-	-	- %
					<i>I. ANNUAL COMPUTER LICENSES - 18 POINT OF SERVICE TERMINALS, CENTRAL OFFICE & F&R APPL. PROGRAM</i>		
21003100 810 PROFESSIONAL MEMBERSHIP	1,224	1,356	1,500	1,500	1,500	-	- %
					1,500		
					<i>NHBG BUYING CO-OP, SCHOOL NUTRITION ASSOC, EDUCATION RESOURCES FOR THE DISTRICT,</i>		
21003100 890 MISCELLANEOUS	-	137	150	150	150	-	- %
					150		
					<i>FEDERAL LAW CHANGES, PETTY CASH, BID REQUEST ADS</i>		
Total 3100 FOOD SERVICE	406,291	330,109	206,885	206,885	228,007	21,122	10.21%
4100 - SITE ACQUISITION							
10004100 450 SITE DEVELOPMENT	-	-	1	1	1	-	- %
					1		
Total 4100 SITE ACQUISITION	-	-	1	1	1	-	- %
4300 - ARCHITECT & ENG PLANS							
10004300 450 SITE DEVELOPMENT	-	-	1	1	1	-	- %
Total 4300 ARCHITECT & ENG PLANS	-	-	1	1	1	-	- %
5000 - INDIRECT COSTS							
22810950 931 100 INDIRECT COSTS - IDEA <i>IDEA EHA-B</i>	-	-	22,490	22,490	22,490	-	- %
					22,490		
					<i>INDIRECT COSTS</i>		
22810950 931 101 INDIRECT COSTS - IDEA P/S <i>IDEA-PRESCHOOL</i>	-	-	471	471	471	-	- %
					471		
					<i>INDIRECT COSTS</i>		
22810950 931 200 INDIRECT COSTS - CTE PROG IMP <i>CTE PROGRAM IMPROVEMENT</i>	2,951	-	4,308	4,308	4,308	-	- %
					4,308		
					<i>INDIRECT COSTS</i>		
22810950 931 300 INDIRECT COSTS - TITLE II <i>TITLE II-NO CHILD LEFT BEHIND</i>	1,035	-	3,225	3,225	3,225	-	- %
					3,225		
					<i>INDIRECT COSTS</i>		

**FY 2025 BUDGET LEVEL 1 - PROPOSED
DISTRICT-WIDE - ALL ACCOUNTS BY FUNCTION**

Function GL Account	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	2025 School Budget	Dollar Budget Change	% of Budget Change
22810950 931 301 <i>TITLE III-ESL</i> INDIRECT COSTS - TITLE III	159	-	150	150	150	-	- %
<i>INDIRECT COSTS</i>					150		
22810950 931 305 <i>TITLE IA - HELPING DISADVANTAGED CH</i> INDIRECT COSTS - TITLE IA	6,427	-	15,200	15,200	15,200	-	- %
<i>INDIRECT COSTS</i>					15,200		
22810950 931 313 <i>TITLE IV - PERSONALIZED LEARNING</i> INDIRECT COSTS	3,403	-	2,100	2,100	2,100	-	- %
<i>INDIRECT COSTS</i>					2,100		
22810950 931 315 <i>FF TEST - CARES</i> INDIRECT COSTS	60,320	-	23,000	23,000	1,000	(22,000)	(95.65%)
22810950 931 410 <i>PROJECT AWARE - FF TEST</i> INDIRECT COSTS	-	-	5,100	5,100	1,000	(4,100)	(80.39%)
Total 5000 INDIRECT COSTS	74,295	-	76,044	76,044	49,944	(26,100)	(34.32%)
5100 - DEBT SERVICES							
10005100 330 <i>BOND FEES</i> BOND REGISTRATION	-	-	1,200	1,200	1,200	-	- %
<i>BOND FEES</i>					1,200		
10005100 830 <i>PRINCIPAL PAYMENT/CTE (YEAR 6 OF 20)</i> PRINCIPAL	385,000	385,000	385,000	385,000	385,000	-	- %
<i>PRINCIPAL PAYMENT/CTE (YEAR 6 OF 20)</i>					385,000		
10005100 910 <i>INTEREST PAYMENT/CTE (YEAR 6 OF 20)</i> INTEREST	288,982	269,347	249,712	249,712	230,077	(19,635)	(7.86%)
<i>INTEREST PAYMENT/CTE (YEAR 6 OF 20)</i>					230,077		
Total 5100 DEBT SERVICES	673,982	654,347	635,912	635,912	616,277	(19,635)	(3.09%)
5221 - TRANSFER TO FOOD SERVICES							
10005221 930 TRANSFER/FOOD SERVICE	-	-	100,000	100,000	100,000	-	- %
					100,000		
Total 5221 TRANSFER TO FOOD SERVICES	-	-	100,000	100,000	100,000	-	- %
5251 - TRANSFER TO SCHOOL RENOVATION							
10005251 930 TRANSFER/SCHOOL RENOVATION	-	150,000	-	-	-	-	- %
					-		
Total 5251 TRANSFER TO SCHOOL RENOVATION	-	150,000	-	-	-	-	- %
TOTAL - DISTRICT-WIDE	10,086,647	7,591,853	9,629,284	9,634,136	9,387,213	(246,923)	(2.56%)

**FY 2025 BUDGET LEVEL 1 - PROPOSED
DISTRICT-WIDE - ALL ACCOUNTS BY FUNCTION**

Function GL Account	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	2025 School Budget	Dollar Budget Change	% of Budget Change
GRAND TOTAL - DISTRICT-WIDE	10,086,647	7,591,853	9,629,284	9,634,136	9,387,213	(246,923)	(2.6%)

Fund	General Fund	Federal Funds	Food Service	Vocational	Alvirne Trustees	Capital Proj - CTE
Total Amount	8,940,586	218,619	228,007	-	-	-

WARRANT ARTICLES

HUDSON SCHOOL DISTRICT State of New Hampshire

To the inhabitants of the School District of Hudson, New Hampshire qualified to vote in district affairs:

FIRST SESSION OF ANNUAL MEETING (DELIBERATIVE SESSION)

You are hereby notified to meet in the Hudson Community Center in said district on the 10th day of February 2024 at 9:00 am for the first session of the annual school district meeting, for explanation, discussion, and debate of the Warrant Articles **1 through 8**. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended, (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended, and (c) no warrant article shall be amended to eliminate the subject matter of the article.

SECOND SESSION OF ANNUAL MEETING (OFFICIAL BALLOT VOTING)

You are hereby notified to meet again at the Hudson Community Center or the Alvirne High School Cafeteria in said district on Tuesday, March 12, 2024 between the hours of 7:00 am and 8:00 pm for the second session of the annual school district meeting to vote by official ballot upon the following subjects:

ELECTION OF OFFICERS (Separate Ballot Vote)

- To choose one (1) members of the School Board for the ensuing three (3) years

WARRANT ARTICLES 2024-2025

Warrant Article 1 Operating Budget

Shall the Hudson School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant article and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote at the first session for the purposes set forth therein, totaling \$**69,767,506**? Should this article be defeated, the operating budget will be \$**67,454,823** which is the same as last year with certain adjustments required by previous action of the Hudson School District or by law; or the governing body may hold one special meeting under RSA 40:13-X and XVI to take up a revised operating budget only.

Estimated tax rate impact: \$.**XX**

Default tax rate impact: \$.**XX**

Recommended/Not by the Hudson School Board X-X
Recommended/Not by the Budget Committee X-X

Warrant Article 2 Collective Bargaining Agreement between the Hudson School Board and PSRPs

Shall the Hudson School District vote to approve the cost items in the collective bargaining agreement between the PSRP AFT Local #6245, AFT-NH, AFL-CIO (Hudson School District full- and part-time cafeteria

WARRANT ARTICLES

personnel, part-time para-educators and part-time licensed practical nurses) and the Hudson School Board which calls for the following increases in salaries and benefits at the current staffing levels over the amount paid in the prior fiscal year:

2024-25	\$XXX
2025-26	\$XXX

and to further raise and appropriate \$XXX for the upcoming fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement that would be paid at current staffing levels.

Estimated tax rate impact: \$XX

Recommended/Not by the Hudson School Board X-X
Recommended/Not by the Budget Committee X-X

Warrant Article 3 Collective Bargaining Agreement between the Hudson School Board and AFSCME

Shall the Hudson School District vote to approve the cost items in the collective bargaining agreement between the AFSCME Local 1906 (Hudson School District building administration, department heads, psychologists and school counselors) and the Hudson School Board which calls for the following increases in salaries and benefits at the current staffing levels over the amount paid in the prior fiscal year:

2024-25	\$XXX
2025-26	\$XXX

and to further raise and appropriate \$XXX for the upcoming fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement that would be paid at current staffing levels.

Estimated tax rate impact: \$XX

Recommended/Not by the Hudson School Board X-X
Recommended/Not by the Budget Committee X-X

Warrant Article 4 Roof Replacement at Dr. H.O. Smith Elementary School

Shall the Hudson School District vote to raise and appropriate a sum of \$250,000 to replace a section of the roof at the Dr. H.O. Smith Elementary School?

Estimated tax rate impact: \$.05

Recommended/Not by the Hudson School Board X-X
Recommended/Not by the Budget Committee X-X

WARRANT ARTICLES

Warrant Article 5 Science Labs at Hudson Memorial School

Shall the Hudson School District vote to raise and appropriate a sum of up to \$200,000 to upgrade two Science Classrooms/Labs at Hudson Memorial School? This sum is to come from the June 30 fund balance available for transfer on July 1 with no amount to be raised by additional taxation. This is a special warrant article.

Estimated tax rate impact: \$.00

Recommended/Not by the Hudson School Board X-X
Recommended/Not by the Budget Committee X-X

Warrant Article 6 Renovate the Checkers Kitchen at Alvirne

Shall the Hudson School District vote to raise and appropriate a sum of up to \$250,000 to renovate the former Checkers kitchen at Alvirne for the school's food service program?

Estimated tax rate impact: \$.05

Recommended/Not by the Hudson School Board X-X
Recommended/Not by the Budget Committee X-X

Warrant Article 7 Establish a Capital Reserve Account for the Alvirne Farm

Shall the Hudson School District vote to establish an Alvirne Farm Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of repairing and maintaining the farm, furthermore to raise and appropriate the sum of \$150,000 from the June 30 year end undesignated fund balance available for transfer on July 1 to be placed in this fund, and to name the Hudson School Board as agents to expend from the fund?

Estimated tax rate impact: \$.00

Recommended/Not by the Hudson School Board X-X
Recommended/Not by the Budget Committee X-X

Warrant Article 8 Update to the Fund Balance Retention

Shall the Hudson School District adopt the revisions to RSA 198:4-b, II enacted in 2020, which allows the District to retain up to 5% of the District's net assessment in any year, allows the expenditure of any amount retained after the School Board first holds a public hearing, and further requires the School Board to include in the annual reporting of the retained fund balance in its annual report to the District?

Estimated tax rate impact: \$.00

Recommended/Not by the Hudson School Board X-X
Recommended/Not by the Budget Committee X-X

WARRANT ARTICLES

GIVEN UNDER OUR HANDS AT SAID HUDSON THIS _____ DAY OF JANUARY _____.

True Copy of Warrant – Attest:

Hudson School Board

DRAFT

**HUDSON SCHOOL DISTRICT
DEFAULT BUDGET CALCULATION
FY2025**

FY24 Adjusted Operating Budget

\$ 66,269,410

FY2024 Deductions:

Various	Grants, Food Service and Revolving Funds	\$	(4,563,888)	<i>Non-General Fund Accounts</i>
5100	Debt services	\$	(635,912)	<i>Principal & Interest</i>
Various	Collective Bargaining salaries & benefits	\$	(48,283,944)	<i>Salaries & Benefits Accounts, non-grant.</i>
1200	Special Services tuition	\$	(2,135,415)	
1200	Charter School Tuition	\$	(30,000)	
1300	CTE tuition	\$	(15,000)	
2700	Transportation (functions 2721 + 2722)	\$	(2,836,341)	
Various	Rental & leasing of equipment (copiers & postage)	\$	(174,776)	
4600	LSS roof replacement	\$	(400,000)	
2100	AHS Music Instruments	\$	(27,350)	
2100	AHS Music Uniforms	\$	(56,200)	
4600	Playground Expansion at HOS	\$	(30,000)	
4200	SAU Paving Project	\$	(150,000)	
4200	HMS Science Labs phase 1	\$	(200,000)	
2212	Reading program software	\$	(117,900)	
2620	Replacement of partial roof at HOS	\$	(10,000)	
2620	Replacement of portable A/C units	\$	(42,000)	
2620	Replacement of Fire Doors	\$	(20,000)	

Total Deductions:

TOTAL \$ (59,728,726)

FY2025 Additions:

Various	Grants, Food Service and Revolving Funds	\$	3,327,979	<i>Non-General Fund Accounts</i>
5100	Debt services	\$	616,277	<i>Principal & Interest</i>
	Collective Bargaining Salaries & Benefits	\$	50,619,348	
1200	Special Services tuition	\$	2,444,485	
1200	Charter School Tuition	\$	30,000	
1300	CTE Tuition	\$	15,000	
2700	Transportation (functions 2721 + 2722)	\$	3,689,421	
	Leases (Copiers and Postage Machines)	\$	171,629	

Total Additions:

TOTAL \$ 60,914,139

TOTAL 2025 DEFAULT BUDGET

\$ 67,454,823



HUDSON SCHOOL DISTRICT ♦ Hudson, New Hampshire
Hills Memorial Library 18 Library Street

5:45pm Non-Public Session
6:30 pm Regular Meeting
Non-Public Session

Hudson School Board Meeting Minutes – October 16, 2023-Draft

In Attendance

Board Members

Gretchen Whiting, Chair
Maureen Dionne, Vice Chair
Ethan Beals
Mike Campbell
Gary Gasdia
Victoria Tilley - Student Representative

SAU Staff

Dan Moulis, Superintendent of Schools
Kimberly Organek, Assistant Superintendent
Of Curriculum & Instruction
Rachel Borge, Director Special Services
Jen Burk, Business Administrator

A. Call to Order [0:00:25]

Chair Gretchen Whiting called the meeting to order at 6:30 pm. Ethan Beals led the Pledge of Allegiance.

B. Public Input [0:00:57]

William Goulding of 3 Maple Avenue spoke about the Forestry Program, stating that it is a natural resources program.

C. New Business [0:02:34]

1. Forestry Program (Discussion)

Ms. Whiting led discussion regarding the forestry program. Statements were made at the last budget committee meeting that the forestry program would not be continued. In the past, there were two levels to the forestry program as part of the CTE program of studies. The Natural Resources program replaced Forestry I and serves as a prerequisite for Forestry II or Natural Resources II. This year, the high

school has a feeder program of forestry but is not considered part of the CTE program (it is an Alvirne elective). It was noted that the forestry and wildlife management programs enrollment have decreased. This year, there are no students in Forestry I. Requirements for the Perkins Grant are: needs to be high wage/skilled career pathways and natural resources is a designated pathway. The demand is being met. It was questioned if the prerequisite is causing an issue with enrollment in forestry. There will be review of the program and prerequisite to see if it is causing problems with enrollment and in consideration of pathways moving forward.

2. October Enrollment Update (Information)

There is a decrease of overall enrollment from 3,055 to 3,053 from August 28, 2023, to October 1, 2023, however these numbers will not be verified until after October 20, 2023.

3. Nottingham West Elementary School Pavilion Donation (Decision)

Superintendent Moulis and Principal Scott Baker presented information on a donation for Nottingham West Elementary School of a 14' x12' cedar framed pavilion at the cost of \$2,500 to be accepted from the NWES PTO. The space could be used as an outside area for students to read, or for outside enrichment activities, etc.

Maureen Dionne made a motion to accept the cedar framed pavilion at the cost of \$2,500 for Nottingham West Elementary School as presented. Mike Campbell seconded the motion. Motion passed 5-0.

4. Nominations (Decision)

Nominations were presented for Hudson Memorial School's Winter & Spring Concert Accompanist (Michael Galligan) and a Boys Basketball Coach (Cody St. Claire).

Ethan Beals made a motion to approve the nominations as presented. Maureen Dionne seconded the motion. Motion passed 5-0.

5. FY25 Budget (Discussion)

1. Introduction to the FY25 Budget

Highlights of the Executive Summary include:

- Review of School Board goals
- Priorities in the budget are aligned to the district's strategic plan pillars: strong learning environment, strong connections, and vibrant learning systems
- Maintenance of current staffing, class sizes, curriculum, maintenance and operations
- Increase of elementary support personnel

- Increase of high school academic support
- Investment in school infrastructure including phase II of HMS science classroom upgrades and Dr. HO Smith roof
- Investment in academic interventions
- New budget items
- Budget items not considered at this time
- Budget drivers including salaries, benefits, technology, and capital/facility improvements
- Two separate contractual agreement warrant articles: ASFSCME and Hudson Federation of PSRPs
- Turnover rate (FY23) of staff (11%) and teachers (21%)
- Staff with Alternative Certification was 18 in FY23 and is 19 in FY24
- Warrant Articles
- Grant funding sources and positions funded

2. Budget Presentations

FY25 Budget Overview:

- The FY25 budget increase is 5.01% overall. The general fund budget increased by 7.38%. This increase is offset by the ESSER and Project Aware Grants dropping off.
- Enrollment projection - slight decrease overall
- Staffing: class size targets by grade level
- New/Updated position requests: Reclassification of a Technology Integration Specialist into an Instructional Coach – no budget impact (Curriculum);
New: Recruiter – to manage the recruiting processes across the district including sourcing, onboarding, job fairs, job description updates, etc. (HR);
New: Finance Bookkeeper – for the finance office to provide additional support for accounts payable and payroll (Finance);
New: ABA Coordinator for district-wide student support & services – required certification as a BCBA (Special Services); Convert 18 part-time Para positions to full-time (Special Services)
- Various new/updated position requests per school
- Staffing requests not moved forward by the superintendent
- Salaries and Benefits overview: negotiations for 2 collective bargaining agreements will have warrant articles for any increases resulting from those negotiations, and SchoolCare rate increase projections included in the budget: 10% health, 5% dental, 0% life and long-term disability
- NHRS rates to remain the same: 19.64% teacher classification; 13.53% employee classification; expected to change for the FY26 budget build
- Summary of the 7.83% general fund increase: salaries/benefits increased 7% and all other costs increased 8.71%

Elementary Budget highlights include:

- Overall elementary budget increased by 2.44% of which the salaries/benefits increase was 1.84%.
- Increase in cost of materials caused increase in supply budgets
- Continuation of Math in Focus program - consumables purchased through operating budget as ESSER funding are no longer available
- Magnetic Reading program that was introduced in FY24 (Gr. 2-5)
- Being a Writer program for grades K-5
- Foundations material for grades K-2
- Software subscriptions such as Mystery Science, and new programs such as Math in Focus, Spark, and Type to Learn
- Additional radios for sufficient coverage
- Better alignment of food service expense lines with actual expenses
- Salaries and benefits costs account for 93.8% of the operating budget
- Changes over \$5K such as reading and math supplies, furniture replacement and food service
- Textbook replacement decrease is due to the move to the general supplies account
- There is a request to add Type to Learn software for Hills Garrison

Ethan Beals made a motion to add Type to Learn software at Hills Garrison (\$925) to line 10151100-650. Mike Campbell seconded the motion. Motion passed 5-0.

- There was discussion about the workload of the current counselor shared between HO Smith and Library Street schools
- The total budget salary/benefit for new elementary positions is \$540,000: Hills Garrison P/T SEL Interventionist moved from the ESSER grant (\$43,476); NEW Pre-K teacher (\$116,000); NEW School Counselor for HO Smith (\$102,000); F/T SEL Interventionist moved from the ESSER grant (\$133,000); 6 NEW P/T Paras to support Kindergarten programming (\$105,000); changing the P/T Administrative Assistant at the ELC to F/T (\$40,000)
- For the 12 para positions which were converted from part-time vacancies to full-time in September, 4 are new external candidates and the remaining are internal candidates transitioning from part-time positions. There was discussion about paraprofessionals (defining assignments, etc.). Having one classroom assistant per classroom at the Kindergarten level is ideal.
- Classroom sizes were discussed. Preschool enrollment is full.
- There was a request to put staffing pieces in the principal commentary for next year
- A pressing need not currently in the budget is for more academic interventionists not tied to Title I. The state dyslexia law was discussed; it is not part of Special Education and is not tied to Title I.
- There was review of emotional regulation such as aggression and anxiety.

- The assistance provided by paraprofessionals is significant and a high need, especially for first year learners
- Interventionists help with tier I (for all students) and counselors work more 1:1 or in groups of students with issues. An interventionist could help teach class lessons and take lunch groups. A school counselor has more credentialing requirements than an SEL Interventionist.
- A cost that could be reduced, if needed, is furniture, such as library bookshelves at Hills Garrison (\$2,676)
- There was discussion about walkie-talkie purchasing/replacement cycle plan for the schools

FACILITIES

John Pratte reviewed the facilities budget. Highlights include:

- Facility operations and custodial budget - 38 full-time equivalent positions: Facility Director, Custodial Manager, custodial staff - 26 full-time, 5 part-time, and maintenance staff - 7 full-time employees
- The proposed FY25 facilities budget reflects a decrease of 1.60%. This decrease includes the elimination of funds allocated in FY24 for the LSS roof replacement, plus the science labs at HMS and the SAU parking lot paving which were all in warrant articles.
- Additions include more fire door replacements and bathroom floor refinishing at AHS, replacement of hallway flooring at HMS, and upgrades to the heating system controllers district-wide (except HMS)
- The FY25 budget includes the sixth phase of window replacement at HMS
- The proposed FY25 budget includes the continuation of outsourced landscaping and the HVAC preventive maintenance program
- Salaries/benefits accounts for 53.8% of the operating budget
- The utilities analysis summary and budget walk were reviewed (equipment replacement, repairs, utilities, building improvement)
- Warrant articles for this year include: two more science labs for Memorial, the HO Smith roof and "Checkers" kitchen conversion for the food service program preparing meals for students at Alvirne
- Excluding warrant articles from FY24's operating budget, the increase in the budget is 11.4%. It includes the HMS hallway, heating control units, and the Alvirne bathroom updates.
- There was a review of phones provided for staff. There was a request for information as to the number of people included in the \$8,580 cell phone line.
- Line 532 - Data Communications is used for a system in case of an emergency; Mr. Pratte will find out why there was no cost last year
- There was discussion about AC/electrical systems and what it would take to add A/C into schools for the hot days at the start and end of the school year
- A want would be an HVAC technician position (cutting the HVAC preventive program down by bringing more work in-house)

- A new grounds truck included in the budget would be helpful if the current truck doesn't pass inspection

TECHNOLOGY

Kevin Peterson reviewed the technology budget; highlights include:

- Budget increase of 14.35% (\$270,996) (most of which is absorbing funds from other areas such as the ESSER grant and transfer from an SAU account line) and other initiatives such as replacement schedules for devices
- Increase in devices reflected one laptop cart per classroom in the upper elementary schools
- Ongoing items: repair/replace existing classroom technology and support existing infrastructure including firewall
- Increases include educational resources (31.67%)
- Salaries/benefits account for 36% of the operating budget
- The budget is restructured in moving the replacement lines
- Middle school computer lab replacement
- Software increase includes iReady (\$110,000) that was previously funded with ESSER funds that have sunset
- A want mentioned is a cybersecurity position in the department. The state put out a grant for cybersecurity. This was recommended in the security audit done two years ago.
- There is a vacant position in network administration
- Major software lines were reviewed. District Website Software was moved from the SAU budget to the IT budget (\$12,000)
- Classroom management software - due to circumstances, this is not yet implemented across the district (unavailable to teachers)
- PowerSchool training - offered this year

D. Recommended Action [2:41:05]

1. Manifests – all set

2. Minutes: October 2, 2023

Mike Campbell made a motion to approve the minutes of October 2, 2023 as presented. Maureen Dionne seconded the motion. Motion passed 5-0.

It was noted that the budget increase minus salaries and benefits is \$1.18 million. The tax rate would be going up about \$1.30 before the school budget is in effect, as was presented at the Select Board meeting last week. There was discussion regarding the proposed budget and the state of the economy. The teacher contract accounts for a good portion of the increase to the salaries & benefits costs in the FY25 budget.

E. Reports to the Board (Information) [2:48:22]

1. Superintendent Report

Superintendent Moulis reported on the following:

- Breakfast at Nottingham West (grade 5 reading of Big Friendly Giant by Roald Dahl)
- The ELC Back to School Night last week included building tours
- Hudson Memorial Informational event on helping children manage stress
- The Evaluation Committee met today and started to review the educator evaluation process
- Review of respondents interested in the Strategic Planning Committee
- October 4th – Bradley Kidder Law Conference
- The Stipend Committee met last week to review stipends at the high school
- Lions Club meeting to review support of school with hearing screenings, etc.
- Board of Selectmen meeting – second meeting regarding restricted use of Memorial Drive during the school day. There will be a notification sent out to the community.
- Senior sports nights last week: boys soccer and girls soccer

F. Committee Reports [2:53:40]

PSRP negotiations are underway.

G. Correspondence (Information) [2:53:53]

The Discipline Reports for August and September were presented.
Revenue and Expenditure estimates were reviewed.

H. Board of Selectmen - Liaison Comments - N/A [2:55:19]

The Board of Selectmen Liaison was absent tonight.

I. Student Representative Comments - N/A [2:55:23]

Ms. Tilley commented that Alvirne welcomed its Freshman Officers.

J. Board Member Comments [2:55:40]

Mr. Campbell gave condolences to the family of a student from a neighboring district. He spoke about mental health and support.

Mr. Gasdia thanked those who were participating in the budget process and attending tonight. He mentioned that there were some Facebook comments, and he cautioned the public to address issues with Superintendent Moulis or the School Board.

Mr. Beals said he helped work on phase II of the HO Smith playground which should be open tomorrow. He thanked the district facilities staff and the Hudson DPW.

Ms. Dionne spoke about the Nottingham breakfast and she thanked the parents and team for putting that together.

Ms. Whiting commented that there is a lot included in the budget. She invited public feedback as this will help prepare a competitive budget.

K. Non-Public Session per RSA 91-A:3 II a and c [3:01:52]

At 9:31 pm, Ethan Beals made a motion to enter into a non-public session per RSA 91-A:3 II a and c. Maureen Dionne seconded the motion. Motion passed 5-0. Roll call vote.

Student issue

Personnel matters

L. Leave Non-Public and Adjourn

At 9:59pm, Ethan Beals made a motion to leave non-public and adjourn. Mike Campbell seconded the motion. Motion passed 5-0. Roll call vote.

Submitted by

Susan DeFelice

Non-public submitted by Dan Moulis and Kim Organek