



Somersworth Savings Bank in the late 1800's. It then became City Hall before the New City Hall was Built in 1965

# CITY OF SOMERSWORTH ADOPTED BUDGET FISCAL YEAR 2024-2025

## Somersworth Became a City in 1893

Schools (including books)....	\$11,000.00
Highways.....	5,000.00
Street Lights .....	3,600.00
Police Department.....	2,500.00
Fire Department .....	4,500.00
Town Paupers (welfare) .....	300.00
Aid to dependent soldiers .....	700.00
Interest .....	3,500.00
Decorating Soldiers' Graves .....	150.00
<b>Total .....</b>	<b>\$31,250.00</b>

*Resolution Passed November 7, 1893*



# CITY OF SOMERSWORTH

## FISCAL YEAR

# 2024-2025



### TABLE OF CONTENTS

City Manager Budget Message ..... A-1

Financial Overview ..... B-1

Adopted Budget - General Fund..... C-1

Adopted Budget - Enterprise Funds..... C-50

School Department Submittal ..... D-1

**Robert M. Belmore**  
City Manager

**Scott A. Smith**, Deputy City Manager  
& Director of Finance & Administration

**Michelle Mears**, Director  
Planning & Community Development

**Michael Bobinsky**, Director  
Public Works & Utilities

**Tim McLin**  
Police Chief

**Mark Dellner**  
Interim Fire Chief

**Lou Goscinski**  
Interim Superintendent, SAU 56

**Matt Gerding**  
Mayor

**Martin Pepin**  
Councilor  
Ward 1

**Kenneth S. Vincent**  
Councilor  
Ward 2

**Robert G. Gibson**  
Councilor  
Ward 3

**Crystal Paradis-  
Catanzaro**  
Councilor  
Ward 4

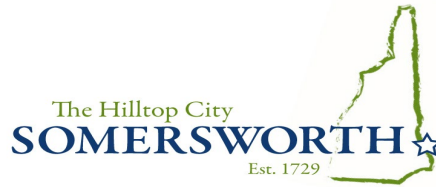
**Richard R. Michaud**  
Councilor  
Ward 5

**David A. Witham**  
Deputy Mayor  
Councilor At-Large

**Nancie Cameron**  
Councilor  
At-Large

**Paul Goodwin**  
Councilor At-Large

**Vacant**  
Councilor At-Large  
At-Large



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**March 15, 2024**

The Honorable Mayor Matt Gerding and City Council Members  
Somersworth City Hall  
One Government Way  
Somersworth, NH 03878

Dear Mayor Gerding and City Council Members:

**Introduction**

In accordance with Article VII of the City Charter, I respectfully submit for your consideration a Proposed Budget for the Fiscal Year 2024-2025. Article VII requires that a budget and budget message be presented to the Council on or before the 15<sup>th</sup> day of March for the ensuing Fiscal Year. The intent of the budget message, according to Article VII, is to describe the important features of the budget and indicate any major changes for the current year in financial policies, expenditures, and revenues together with the reasons for such changes. The budget message is also intended to summarize the City's debt position and include other information that will assist the Council in understanding the budget as a whole.

As required, the Fiscal Year 2024-2025 budget submission complies with section 7.4.1 of the City Charter, Limitation on Budget Increase, more commonly referred to as the "Tax Cap". This year's budget proposal is limited to a maximum increase in real estate tax revenue of **\$1,382,031**. The budget I am presenting for your consideration is estimated to increase real estate tax revenue by **\$1,382,031**, which is the exact amount allowed under the tax cap limitation. A detailed analysis of this calculation has been provided in the "Financial Overview" section of the budget document on pages B-1 and B-2.

An important distinction with this year's budget proposal is we have recently commenced a citywide revaluation. New Hampshire State law requires communities to reassess all property every five years. This project started in January, and is scheduled to be completed in the fall for the tax rate setting process. Due to the changes that will occur in property assessments, it makes it virtually impossible to estimate what the actual tax rate will be. However, it does not change the amount of property taxes raised required to support the budget, but property taxes by property classification may change. The general rule of thumb is 1/3 of the properties will realize a tax increase, 1/3 will realize a tax decrease, and 1/3 will stay the same. For the purposes of the proposed budget, we will estimate the City's net assessed valuation based on the prior year and historical trends for comparison purposes only. This is essentially a measuring stick so there is an overall understanding of the impact of changes to the budget as we move through the process.

**Budget Consideration and Challenges**

In an effort to meet this year's tax cap limitation, I have collaborated with the City's Department Heads to make some difficult choices while focusing on preserving essential City services.

Complicating this effort has been the overall increase in salaries and benefits. Salaries and salary related benefits are up over 8%. The City's guaranteed maximum increase for health insurance this year is 15.5%. All in, salaries and benefits are increasing by \$941,000.

Trying to mitigate this has forced us to be creative, but also make some difficult decisions. We have looked to fund some important capital items other ways than through the budget process. For example, the City is using the remaining American Rescue Plan Act (ARPA) funds to replace the air conditioning at the Police Station, and to replace some vital communications equipment for emergency services.

The current year's budget contains an appropriation to replace some of the self-contained breathing apparatus (SCBA) for the Fire Department. This was intended to be the first year of a four-year replacement program. The proposed budget defers year 2 of this program to the Fiscal Year 2025-2026 budget. During this time, the Fire Department will submit a grant request with the Federal Emergency Management Agency requesting to fund the purchase of the balance of SCBA needed.

In the Patrol Division of the Police budget the City has had difficulty attracting new Police Officers, a phenomenon that seems to be plaguing the entire nation. Recognizing this, we reviewed staffing levels in prior years and noted we continuously have been running 4 to 6 positions short of full staff. Due to this we have adjusted the budget to reflect 4 position for 6 months. It is my intent to keep the staffing number the same, and if the situation changes and we are able to reach full staffing levels, we will do so. At that time we intend to return to the City Council and seek a supplemental appropriation to cover any shortfall that may occur.

In the Department of Public Works, this budget proposal reduces Road Resurfacing to \$750,000 and includes Sidewalk repair for \$100,000.

Even in light of the aforementioned challenges, I have been able to propose some new positions without cutting any current positions. These positions are as follows:

- Budget the Deputy Fire Chief for 12 months.
- Added a Mechanic in Public Works effective December 1, 2024.
- Added a Part-Time Police Officer effective January 1, 2025.

### **Capital Improvements**

We are well underway, and/or near completion on a number of major capital improvement projects, which I will mention briefly:

- FY 2023 Road Resurfacing is complete, and the FY 2024 Road Resurfacing program has recently been awarded and is expected to begin in the Spring of 2024.
- Engineering is currently underway to reconstruct the sidewalk on the west side of High Street from West High St to South St., and mill and overlay that section of High Street. This work is anticipated to start in 2024.
- The Constitutional Way complete streets project has been awarded and is anticipated to begin in the spring of 2024.
- The design of the water main replacement on a section of Main Street is almost complete and request for bids should be released in the spring or early summer of 2024. As of the writing of this budget message, the City is working with the State Department of

Transportation to coordinate this project since a portion is on a State maintained road and this has slowed progress.

- The design of a new standpipe (water tank) to replace the Noble Pines water tank has just started.
- The design of Phase II improvements to the Wastewater Treatment Plant is soon to be underway.

Capital Projects recommended as part of the Fiscal Year 2024-2025 budget submittal are as follows:

- Road Resurfacing (\$750,000) and Sidewalk Improvements (\$100,000).
- Master Plan Update. The recommendation is to update one chapter each year over the next four years.
- Replacement of 1 Police Cruiser, 1 Unmarked Police vehicle, and a City Engineer Vehicle.

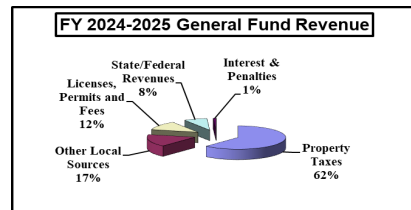
### **Budget**

The General Fund proposed budget reflects an increase of \$592,744 or 3.64% compared to the prior year's approved budget. The enterprise funds reflect a decrease of \$1,018,399 or 12.32% as a whole.

### **Revenues**

Fiscal Year 2024-2025 proposed City General Fund appropriations will be supported from the following revenue sources:

- \$10,628,109 in Municipal Property Taxes
- \$ 2,170,000 in Licenses, Permits and Fees
- \$ 1,358,697 in Intergovernmental
- \$ 160,000 in Interest and Penalties
- \$ 2,937,235 in Other Local Sources



Interest on Investments continues to exceed expectations. This budget proposal recognizes the increase in this revenue, but has been estimated expecting interest rates to begin to recede over the next year. All other revenue sources are anticipated to remain stable. As is evident by the information above, the single largest revenue source for general fund operations continues to be property taxes.

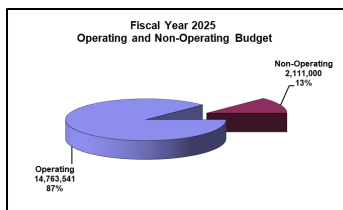
### **General Fund Appropriations:**

Total appropriations proposed for the General Fund are \$16,874,541, representing an increase of \$592,744 or 3.64% as compared to the Fiscal Year 2024 Adopted Budget.

Salaries and benefits have increased \$941,731 or 8.52%. Capital Outlay/Road Maintenance is down \$297,75 or 27.25%, and Transfers to Other Funds is down \$57,366 or 31.42%.

The following table is a summary of the General Fund budget by major category:

Total General Fund	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Proposed	Percent
<b><u>Salaries and Benefits</u></b>					
Salaries	\$5,899,514	\$5,387,452	\$6,310,726	\$6,862,660	8.75%
Overtime	\$399,750	\$718,600	\$409,700	\$410,200	0.12%
Other Pay	\$219,661	\$206,353	\$337,575	\$342,030	1.32%
Health/Dental Insurance	\$1,758,002	\$1,514,307	\$1,799,192	\$2,000,156	11.17%
Retirement	\$1,557,709	\$1,513,008	\$1,577,015	\$1,700,968	7.86%
Workers Compensation	\$217,696	\$194,148	\$208,593	\$218,604	4.80%
Other Benefits	\$380,744	\$355,646	\$409,934	\$459,848	12.18%
<b>Total Salaries and Benefits</b>	<b>\$10,433,076</b>	<b>\$9,889,514</b>	<b>\$11,052,735</b>	<b>\$11,994,466</b>	<b>8.52%</b>
<b><u>Other Operating</u></b>					
Telephone and Utilities	\$288,989	\$300,073	\$341,499	\$338,226	-0.96%
Contracted Services	\$491,874	\$482,356	\$546,374	\$526,900	-3.56%
Civic Promotions/Community Support	\$190,545	\$189,017	\$202,545	\$202,045	-0.25%
Contingency	\$75,000	\$41,650	\$75,000	\$75,000	0.00%
Direct Assistance	\$148,000	\$81,013	\$148,000	\$148,000	0.00%
Other Operating	\$1,274,644	\$1,430,545	\$1,437,278	\$1,478,904	2.90%
<b>Total Other Operating</b>	<b>\$2,469,052</b>	<b>\$2,524,654</b>	<b>\$2,750,696</b>	<b>\$2,769,075</b>	<b>0.67%</b>
<b>Total Operating</b>	<b>\$12,902,128</b>	<b>\$12,414,168</b>	<b>\$13,803,431</b>	<b>\$14,763,541</b>	<b>6.96%</b>
<b><u>Capital and Debt</u></b>					
Debt Service/Leases	\$1,245,328	\$1,245,328	\$1,203,043	\$1,190,793	-1.02%
Capital/Road Maintenance	\$1,067,459	\$1,204,367	\$1,092,750	\$795,000	-27.25%
Transfers to Other Capital Funds	\$138,701	\$125,701	\$182,573	\$125,207	-31.42%
<b>Total Capital and Debt</b>	<b>\$2,451,488</b>	<b>\$2,575,396</b>	<b>\$2,478,366</b>	<b>\$2,111,000</b>	<b>-14.82%</b>
<b>Total General Fund Budget</b>	<b>\$15,353,616</b>	<b>\$14,989,564</b>	<b>\$16,281,797</b>	<b>\$16,874,541</b>	<b>3.64%</b>



Operating is 87% of the total proposed budget

Non-operating is 13% of the total proposed budget

**Significant changes within the proposed General Fund appropriations are as follows:**

*Salary and benefit increases:*

Salary Increases	\$556,889
Health Insurance Increases	\$200,964
NH State Retirement	\$123,953
Wage related benefits (FICA, W/C, etc.)	<u>\$ 59,925</u>
Subtotal	\$941,731

*Changes due to City Council action:*

Net change in Debt Service	\$( 15,118)
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Net change in Lease Payments	<u>\$ 2,868</u>
Subtotal	<u>\$( 12,250)</u>

*Capital Improvement Program not yet acted on by City Council:*

Master Plan Update – Year 1 of 4	<u>\$ 25,000</u>
Down-payment on Vehicle Leases	<u>\$ 20,000</u>
Subtotal	<u>\$ 45,000</u>

### **Water Fund**

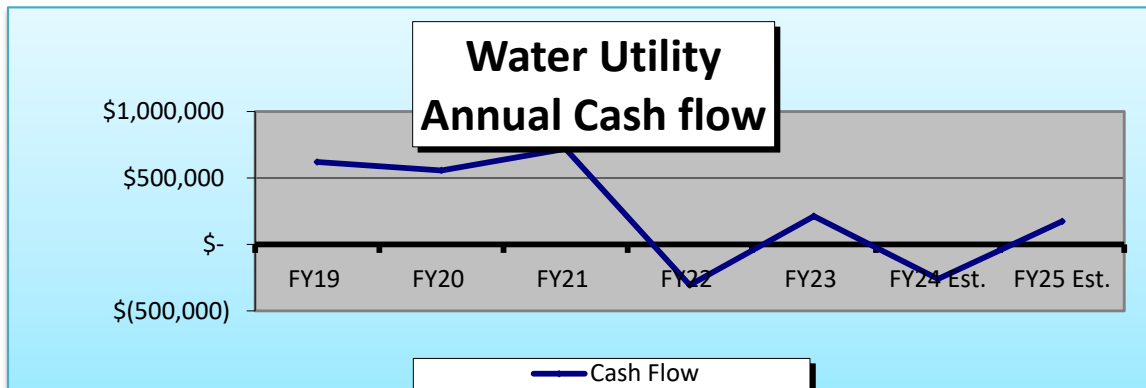
The total appropriations recommended for the Water Fund reflects a decrease of (\$362,947) or (11.21%).

The Water Fund opened FY2024 with a cash surplus of \$5,129,317, and as of the end of February it was \$4,380,660. At this time, the City Council is considering increases to the Utility rates.

Changes of note are:

- This proposed budget includes \$203,260 for design and engineering services to replace water mains on Indigo Hill Road from Main Street to Rita Road, and a section of Old Rochester Road. This was reflected in the City's FY2025-2030 Capital Improvement Program.

The graph is a visual depiction of the annual cash flow for the water utility.



### **Sewer Fund**

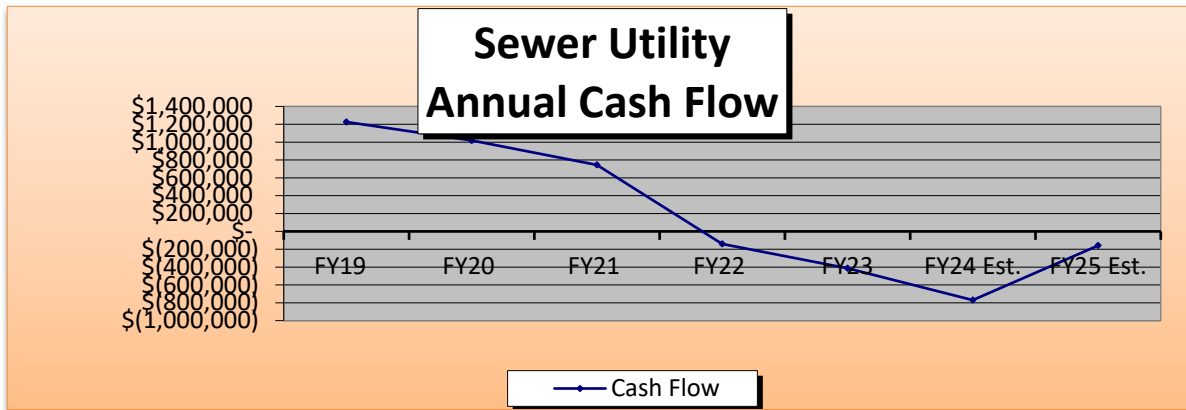
The total appropriations recommended for the Sewer Fund reflects a decrease of (\$564,360) or (13.49%).

The Sewer Fund opened FY2024 with a cash surplus of \$6,332,954 and as of the end of February it was approximately \$5,311,361. At this time, the City Council is considering increases to the Utility rates.

Changes of note are:

- This proposed budget includes \$145,000 for a portable vacuum unit. This was reflected in the City's FY2025-2030 Capital Improvement Program.
- This proposed budget includes \$100,000 to replace the HVAC for the laboratory at the Wastewater Treatment Facility.

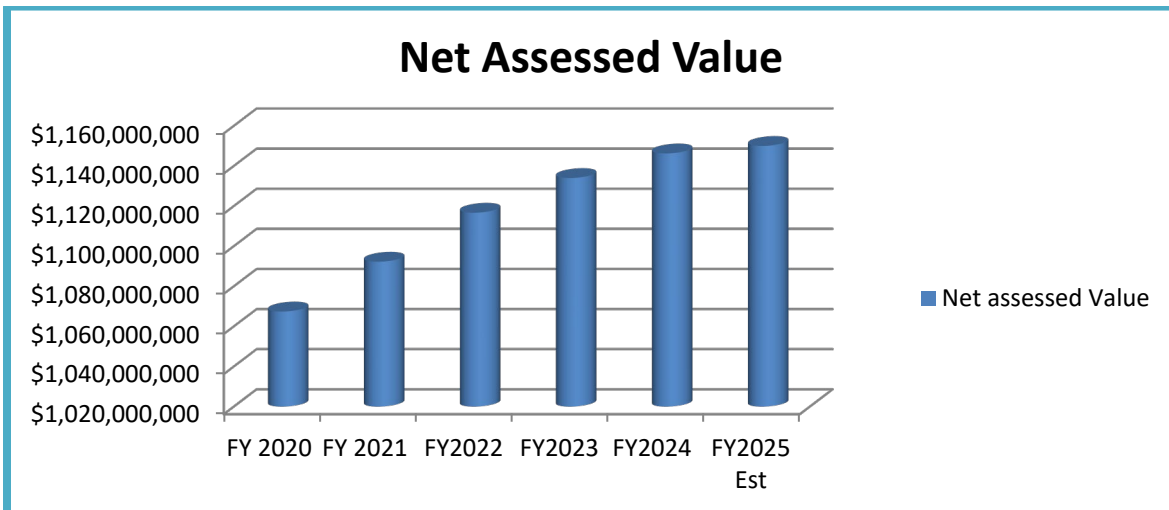
The graph is a visual depiction of the annual cash flow for the sewer utility.



### Net Assessed Valuation

The net assessed value (NAV) increased by approximately \$12,000,000 as of April 1, 2023, which is the NAV used to determine the property tax rate for Fiscal Year 2023. However, as previously mentioned the City has embarked on a City-wide revaluation of all properties. We anticipate the resulting values to be quite different from where they currently stand, and this will make year-over-year tax rate comparisons difficult to project, and the impact on each class of property will be different. In order to project a tax rate for comparison purposes, we are using \$1,150,000,000 for the net assessed value for FY2025.

The following is a chart listing the City's un-equalized net assessed value since FY2020:



### School Department Budget

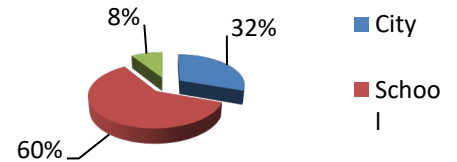
The School Department's budget is submitted under separate cover. This budget has been reviewed and approved by the School Board and is presented for your consideration.

### Tax Rate

If adopted as proposed, the property tax rate is projected to increase \$1.09 (One Dollar Nine cents) or 3.72%. As previously mentioned, the City is currently going through a revaluation, therefore this projection is for comparison purposes only.

A more detailed breakdown of the tax rate calculation appears in Section B on page B-4 of the budget document.

### **Estimated Tax Rate FY 24-25**



The following chart provides a comparison of the estimated impact of the tax rate on residents based on the budget as proposed using a home assessed at \$300,000.

	FY2024 Adopted	FY2025 Proposed
Average residential home in Somersworth = \$300,000	Budget	Budget
Tax rate per \$1,000 Assessed Value	29.30	30.39
Property Taxes	\$8,790	\$9,117
Rate Change from FY2024		\$327
% Change from FY2024		3.72%

### Fund Balance

Fund balance retention is important for responsible long-term financial planning. Maintaining a healthy fund balance provides the ability to respond to emergencies or other unanticipated expenditures, and to assist in mitigating dramatic City tax rate fluctuations.

The unassigned budgetary fund balance for the year ending June 30, 2023 was \$7,432,738. The City's fund balance policy states "the City will strive to maintain an unassigned fund balance in the General Fund of 5-17% of total appropriations". The current level is **12.69%**, which is within the goal as laid out in the policy. Based on this level of fund balance, I am comfortable in recommending the use of \$1,500,000 to reduce the impact of the budget on the tax rate.

### **Summary**

The Fiscal Year 2024-2025 proposed budget was challenging to create due to the limitation placed on the budget by the tax cap. The rate of inflation is running above 4%, however, we are limited to any additional increase that may be provided from net construction value since we are in a revaluation year. Combine that with increasing wages and benefits, some difficult choices were required. Nevertheless, this proposed budget includes funding a Deputy Fire Chief for 12 months, includes a new Mechanic at Public Works effective December 1, 2024, and includes a Part-Time Police Officer effective January 1, 2025. A number of Capital Outlay items that typically would be included in the annual budget are being funded by American Rescue Plan Act funding, or staff is researching grant opportunities that may be available to provide funding for projects.

I extend a thank you to all City Departments for their cooperation and assistance in the preparation of this proposal, and particular appreciation to Deputy City Manager/Finance Director Scott Smith for all his efforts. This collaborative process has shaped a budget proposal of department programs that lays the foundation for an effective and efficient allocation of resources to meet current Community needs.

I look forward to reviewing the Fiscal Year 2024-2025 Budget Proposal with you.

Respectfully submitted,

Robert M. Belmore  
City Manager

*“Proud Past, Bright Future”*

**Analysis of Tax Cap - Estimate for FY2025 Budget Year**  
**City of Somersworth, NH**

	City Portion	School Portion	State Portion	County Portion	Total
A. Prior Fiscal Year Net Amount Raised By Taxes (FY2024 Actual Levy)	10,209,909	18,209,172	2,083,220	3,042,138	33,544,439
B. Multiplied by the National CPI-U	4.12%	4.12%	4.12%	4.12%	4.12%
<b>C. Subtotal (A x B)</b>	<b>420,648</b>	<b>750,218</b>	<b>85,829</b>	<b>125,336</b>	<b>1,382,031</b>
D. Prior April 1 to March 31 Net Construction Value (estimated)	0	0	0	0	0
E. Multiplied by Prior Fiscal Year Tax Rate/1,000 of Value (Actual)	8.91	15.89	1.85	2.65	29.30
<b>F. Subtotal (D x E)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>G. Increase Allowed for FY2025 Tax Levy (C + F)</b>	<b>420,648</b>	<b>750,218</b>	<b>85,829</b>	<b>125,336</b>	<b>1,382,031</b>
<b>H. FY2025 Amount allowed to be Raised by Taxes (Capped Tax Levy) (A + G)</b>	<b>10,630,557</b>	<b>18,959,390</b>	<b>2,169,049</b>	<b>3,167,474</b>	<b>34,926,470</b>
I. FY2025 Estimated Amount Adopted to be Raised by Taxes	10,460,047	19,754,308	2,024,131	3,169,922	35,408,408
J. Variance between estimated and capped tax levy (H -I)	170,510	(794,918)	144,918	(2,448)	(481,938)
K. Amount required to be absorbed by City and School	(2,448)	144,918	(144,918)	2,448	0
<b>L. Amount of Budget Adjustment Required for FY2025 (J +K)</b>	<b>168,062</b>	<b>(650,000)</b>	<b>0</b>	<b>0</b>	<b>(\$481,938)</b>

**M. Total amount Under/(Over) the Tax Cap**

**Consumer Price Index for All Urban Consumers (CPI-U)**  
**Original Data Value**

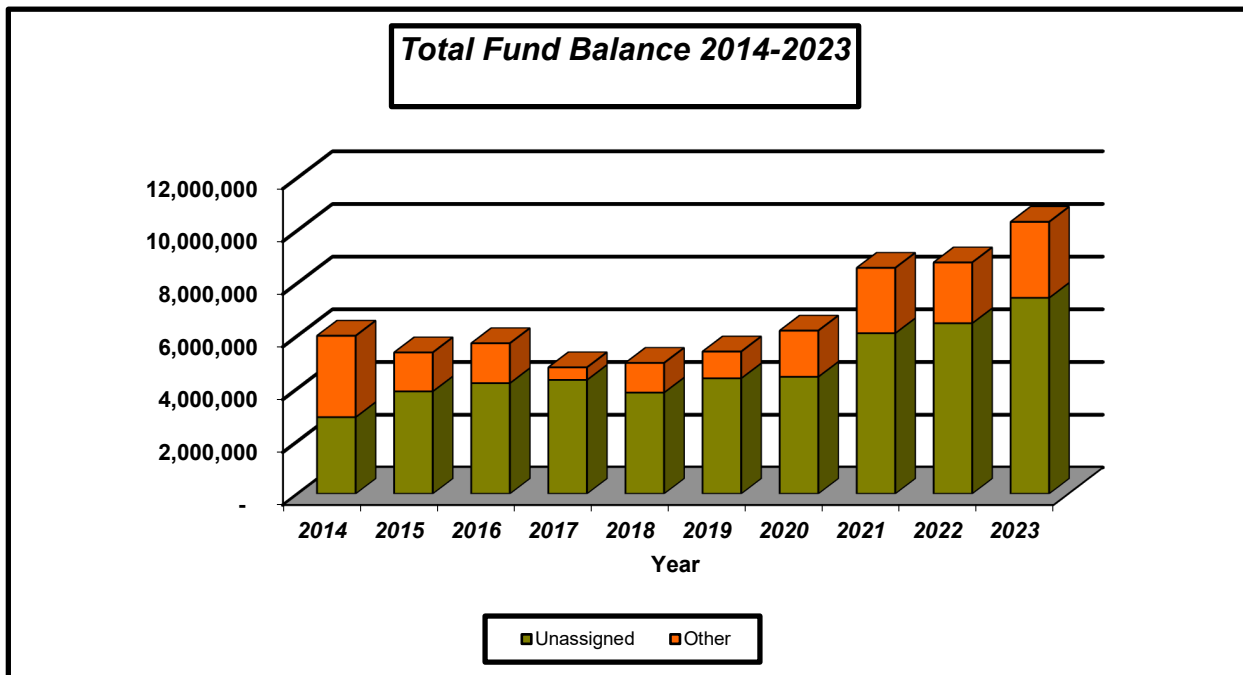
**Series Id:** CUUR0000SA0  
**Not Seasonally Adjusted**  
**Series Title:** All items in U.S. city average, all urban consumers, not  
**Area:** U.S. city average  
**Item:** All items  
**Base Period:** 1982-84=100  
**Years:** 2013 to 2023

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
2013	230.280	232.166	232.773	232.531	232.945	233.504	233.596	233.877	234.149	233.546	233.069	233.049	232.957
2014	233.916	234.781	236.293	237.072	237.900	238.343	238.250	237.852	238.031	237.433	236.151	234.812	236.736
2015	233.707	234.722	236.119	236.599	237.805	238.638	238.654	238.316	237.945	237.838	237.336	236.525	237.017
2016	236.916	237.111	238.132	239.261	240.229	241.018	240.628	240.849	241.428	241.729	241.353	241.432	240.007
2017	242.839	243.603	243.801	244.524	244.733	244.955	244.786	245.519	246.819	246.663	246.669	246.524	245.120
2018	247.867	248.991	249.554	250.546	251.588	251.989	252.006	252.146	252.439	252.885	252.038	251.233	251.107
2019	251.712	252.776	254.202	255.548	256.092	256.143	256.571	256.558	256.759	257.346	257.208	256.974	255.657
2020	257.971	258.678	258.115	256.389	256.394	257.797	259.101	259.918	260.280	260.388	260.229	260.474	258.811
2021	261.582	263.014	264.877	267.054	269.195	271.696	273.003	273.567	274.310	276.589	277.948	278.802	270.970
2022	281.148	283.716	287.504	289.109	292.296	296.311	296.276	296.171	296.808	298.012	297.711	296.797	292.655
2023	299.170	300.840	301.836	303.363	304.127	305.109	305.691	307.026	307.789	307.671	307.051	306.746	304.702

<b>Percentage CPI-U - Annual</b>	<b>4.12%</b>
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## General Fund Total Fund Balance

<u>Fiscal Year</u>	<u>Unassigned</u>	<u>Other</u>	<u>Total Fund Balance</u>
2014	2,906,643	3,084,028	5,990,671
2015	3,882,740	1,474,627	5,357,367
2016	4,195,743	1,510,712	5,706,455
2017	4,319,051	473,758	4,792,809
2018	3,838,947	1,122,587	4,961,534
2019	4,378,580	1,013,577	5,392,157
2020	4,436,849	1,748,558	6,185,407
2021	6,088,310	2,481,002	8,569,312
2022	6,466,881	2,307,249	8,774,130
2023	7,432,738	2,883,373	10,316,111

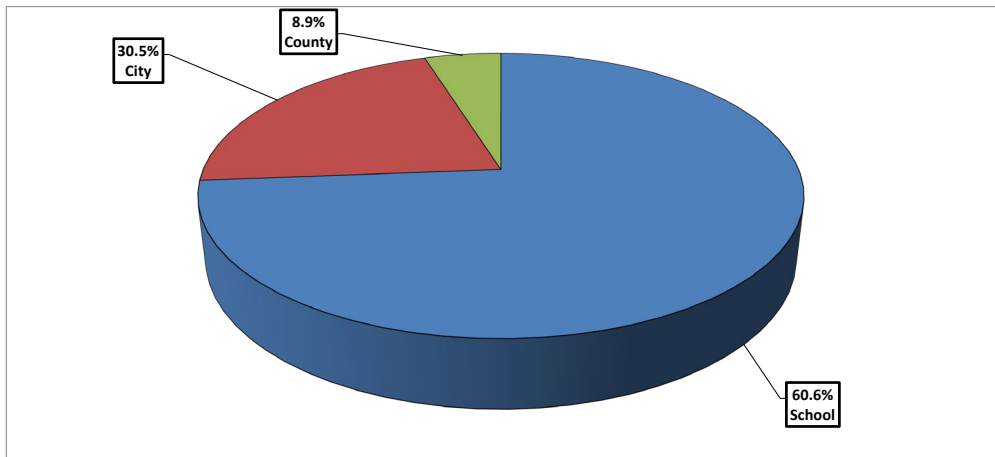


# 2024/25 Tax Rate Estimate

CITY PORTION		Estimated FY24-25 Tax Rate	FY23-24 Tax Rate	Change
Gross Appropriations	23,945,354			
Less: Revenues	13,864,807			
Less: Shared Revenues	-			
Add: Overlay	50,000			
Add: War Service Credits	329,500			
Net City Appropriation	10,460,047	9.09	8.91	0.18
SCHOOL PORTION				
Net Local School Budget	30,639,658			
Less: Equitable Education Grant	8,861,219			
Less: State Education Taxes	2,024,131			
Net School Tax Total	19,754,308	17.18	15.89	1.29
STATE EDUCATION TAXES				
Equalized Valuation (no utilities)	2,024,131			
Net State Education Total	2,024,131	1.78	1.85	(0.07)
COUNTY PORTION				
Due to County	3,169,922			
Less: Shared Revenue	-			
Net County Total	3,169,922	2.76	2.65	0.11
Total Tax Rate		30.81	29.30	1.51
Total Property Taxes Assessed		35,408,408		
Less: War Service Credits		(329,500)		
Total Property Tax Commitment		35,078,908		

## Net Assessed Valuation (Estimate)

State Education Taxes (No utilities)	1,134,000,000	1.78	2,024,131.00
All Other Taxes	1,150,000,000	29.02	33,378,527.00
			35,402,658.00



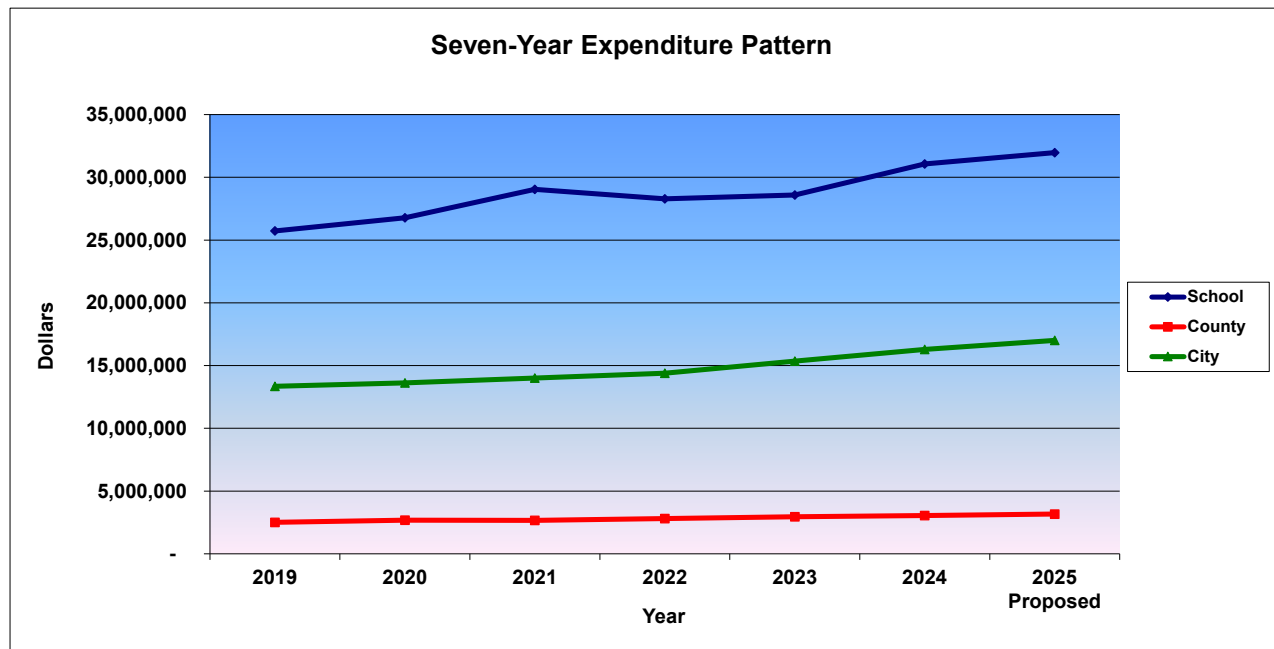
## Property Tax Rate (Per \$1,000)

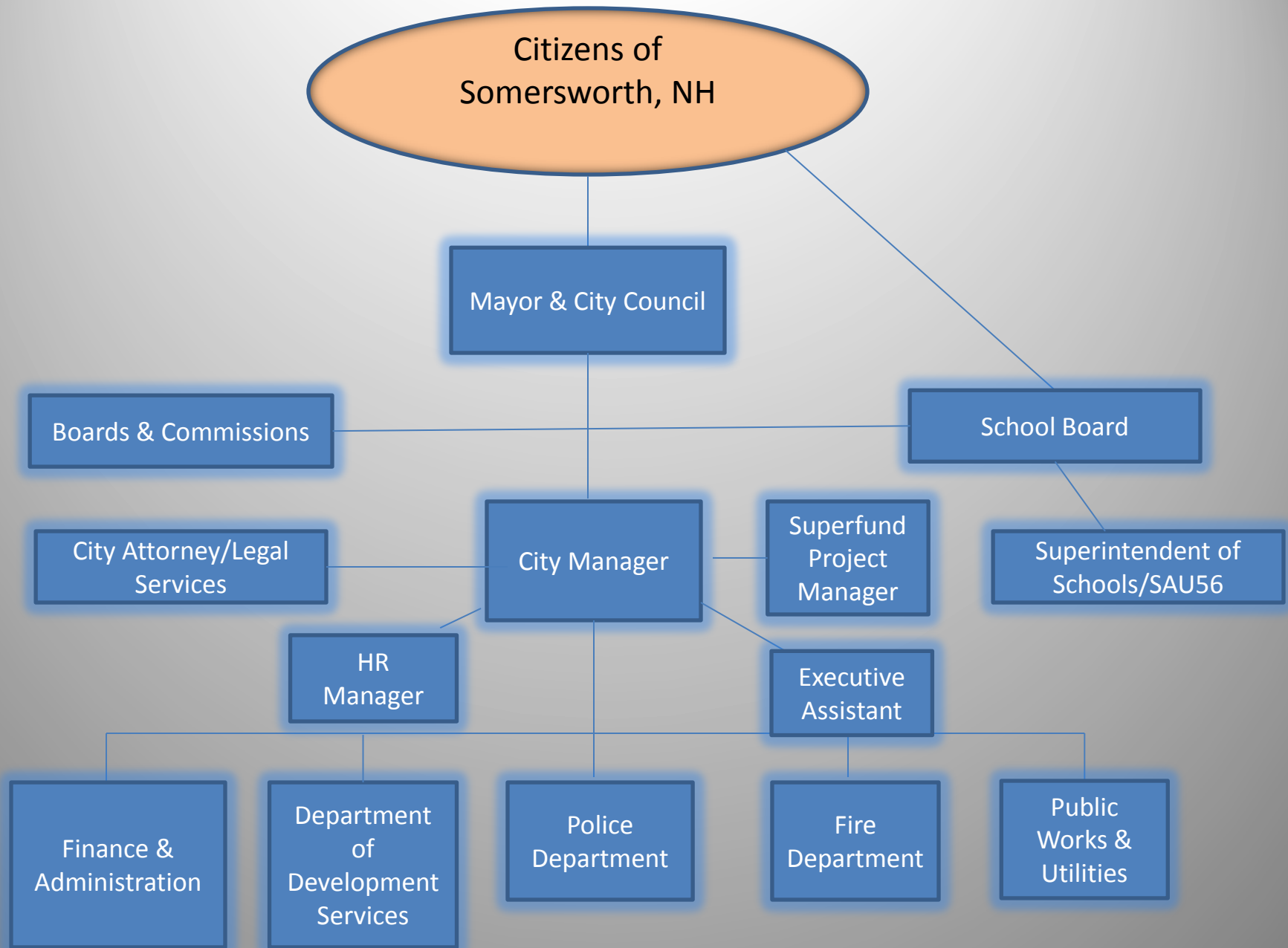
<u>Fiscal Year</u>	<u>City</u>	<u>% of Total</u>	<u>Schools</u>	<u>% of Total</u>	<u>County</u>	<u>% of Total</u>	<u>Total</u>
2019	10.62	31.8%	19.85	59.4%	2.94	8.8%	33.41
2020	8.48	31.1%	16.29	59.7%	2.51	9.2%	27.28
2021	8.68	31.2%	16.73	60.1%	2.44	8.8%	27.85
2022	8.62	31.3%	16.39	59.5%	2.52	9.2%	27.53
2023	8.55	30.4%	17.00	60.5%	2.54	9.0%	28.09
2024	8.91	30.4%	17.74	60.5%	2.65	9.0%	29.30
Estimated - 2025	9.09	29.5%	18.96	61.5%	2.76	8.9%	30.81



## GENERAL FUND EXPENDITURES

	2019	2020	2021	2022	2023	2024	2025 Proposed
<b>Amount</b>							
School	25,726,590	26,772,978	29,047,242	28,280,522	28,596,753	31,062,416	31,969,747
County	2,509,614	2,676,395	2,663,741	2,814,651	2,947,120	3,042,138	3,169,922
City	13,349,101	13,614,837	14,012,560	14,385,998	15,353,616	16,281,797	17,006,479
<b>Total</b>	<b>41,585,305</b>	<b>43,064,210</b>	<b>45,723,543</b>	<b>45,481,171</b>	<b>46,897,489</b>	<b>50,386,351</b>	<b>52,146,148</b>
<b>Dollar Change</b>							
School	1,418	1,046,388	2,274,264	(766,720)	316,231	2,465,663	907,331
County	127,378	166,781	(12,654)	150,910	132,469	95,018	127,784
City	(169,148)	265,736	397,723	373,438	967,618	928,181	724,682
<b>Total</b>	<b>(40,352)</b>	<b>1,478,905</b>	<b>2,659,333</b>	<b>(242,372)</b>	<b>1,416,318</b>	<b>3,488,862</b>	<b>1,759,797</b>
<b>Percent Change</b>							
School	0.99%	4.07%	8.49%	-2.640%	1.118%	8.622%	2.921%
County	4.48%	6.65%	-0.47%	5.665%	4.706%	3.224%	4.200%
City	11.09%	1.99%	2.92%	2.665%	6.726%	6.045%	4.451%
<b>Total</b>	<b>4.23%</b>	<b>3.56%</b>	<b>6.18%</b>	<b>-0.530%</b>	<b>3.114%</b>	<b>7.439%</b>	<b>3.493%</b>







## General Fund Revenue Estimates

	FY 23-24	FY 24-25
<b>TAXES</b>		
LOCAL PROPERTY TAXES	31,080,623	33,004,777
STATE PROPERTY TAXES	2,083,220	2,024,131
PAYMENT IN LIEU OF TAXES	150,945	158,000
INTEREST AND PENALTIES	160,000	160,000
	<b>33,474,788</b>	<b>35,346,908</b>
<b>LICENSES, PERMITS, AND FEES</b>		
MOTOR VEHICLE PERMITS AND FEES	1,895,000	1,895,000
BUSINESS LICENSES, PERMITS, AND FEES	232,000	275,000
	<b>2,127,000</b>	<b>2,170,000</b>
<b>INTERGOVERNMENTAL</b>		
<b><u>CITY:</u></b>		
HIGHWAY BLOCK GRANT	227,664	227,664
MEALS & ROOMS TAX DISTRIBUTION	1,129,369	1,129,369
OTHER	1,664	1,664
<b>SUBTOTAL CITY INTERGOVERNMENTAL</b>	<b>1,358,697</b>	<b>1,358,697</b>
<b><u>SCHOOL:</u></b>		
STATE ADEQUACY GRANT	9,179,564	8,861,219
MEDICAID REIMBURSEMENT	50,000	50,000
BUILDING AID	471,201	453,818
SPECIAL EDUCATION AID	425,000	425,000
VOCATIONAL AID	55,000	55,000
TUITION	49,000	49,000
ROLLINSFORD SAU REVENUE	203,997	238,410
OTHER STATE AID	9,362	26,861
MISCELLANEOUS SCHOOL	36,900	32,000
SYC REVENUE	190,000	0
USE OF FUND BALANCE	100,000	0
<b>SUBTOTAL SCHOOL INTERGOVERNMENTAL</b>	<b>10,770,024</b>	<b>10,191,308</b>
<b>TOTAL INTERGOVERNMENTAL</b>	<b>12,128,721</b>	<b>11,550,005</b>



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## General Fund Revenue Estimates

FY 23-24

FY 24-25

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### OTHER REVENUE

INTEREST ON INVESTMENTS	475,000	600,000
INCOME FROM DEPARTMENTS	489,744	488,137
SALE OF CITY PROPERTY	25,000	25,000
LEASE PAYMENTS	166,098	166,098
	<u>1,155,842</u>	<u>1,279,235</u>

### OTHER FINANCING SOURCES

USE OF FUND BALANCE - REDUCE TAXES	1,500,000	1,800,000
	<u>1,500,000</u>	<u>1,800,000</u>

### TOTAL

	<u><u>50,386,351</u></u>	<u><u>52,146,148</u></u>
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INCREASE IN REVENUES FROM PREVIOUS YEAR  
PERCENTAGE OF INCREASE IN REVENUES

1,759,797  
3.49%




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**GENERAL FUND FY2024-2025 ADOPTED BUDGET**

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**400 ELECTED LEADERSHIP**

**100 MAYOR-COUNCIL**

<i><b>ACCT NUMBER</b></i>	<i><b>DESCRIPTION</b></i>	<i><b>22-23 ACTUAL</b></i>	<i><b>23-24 BUD</b></i>	<i><b>24-25 ADOPTED</b></i>
40101	Mayor Salary	2,106	2,106	2,106
40102	Council Salaries	9,389	9,477	9,477
40103	School Board Salaries	9,389	9,477	9,477
41700	Fica/Medicare	1,597	1,611	1,611
41775	Workers Comp Insurance	48	54	54
43000	Travel/Training	1,167	500	2,500
44101	Office Supplies	1,833	1,750	2,000
44150	Period & Forms	0	200	200
44500	Postage	30	500	500
45000	Association Dues	0	2,500	250

*Mayor-Council* **25,559** **28,175** **28,175**

*Difference From Previous Budget* **0**

*Percentage Difference From Previous Budget* **0.00%**



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**GENERAL FUND FY2024-2025 ADOPTED BUDGET**

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**400 ELECTED LEADERSHIP****110 CIVIC PROMOTIONS**

<b>ACCT NUMBER</b>	<b>DESCRIPTION</b>	<b>22-23 ACTUAL</b>	<b>23-24 BUD</b>	<b>24-25 ADOPTED</b>
45410	Decorations/Banners	4,936	5,000	5,000
45411	Memorial Day	0	800	800
45416	Employee Appreciation	712	1,000	1,000
45417	Boards Appreciation Dinner	1,374	1,750	1,750
45419	Christmas Parade	5,000	10,000	10,000
45427	City Department Community Outreach	0	7,500	7,500

<i>Civic Promotions</i>	<b>12,022</b>	<b>26,050</b>	<b>26,050</b>
<i>Difference From Previous Budget</i>			<b>0</b>
<i>Percentage Difference From Previous Budget</i>			<b>0.00%</b>



## GENERAL FUND FY2024-2025 ADOPTED BUDGET

### 400 ELECTED LEADERSHIP

#### 111 COMMUNITY SUPPORT

ACCT NUMBER	DESCRIPTION	22-23 ACTUAL	23-24 BUD	24-25 ADOPTED
45472	Coast Bus Service	96,995	96,995	106,995
45473	Big Brothers Big Sisters	1,500	1,500	1,500
45474	Community Food Pantry	2,500	2,500	3,000
45475	Haven	2,000	2,000	2,000
45478	Cornerstone VNA	5,000	5,000	5,000
45479	Somersetworth Youth Connection	50,000	50,000	0
45482	Community Action Program	4,000	4,000	4,000
45483	Festival Association	5,000	5,000	5,000
45490	Crossroads House	1,000	1,000	1,000
45491	Lydia's House of Hope	500	0	0
45492	AIDS Response	500	500	500
45493	Somersetworth Farm to School	500	500	0
45495	Strafford Meals on Wheels	2,500	2,500	2,500
45496	Lions Club	2,500	2,500	2,500
45497	Sober Sisters	2,500	2,500	2,500
45498	Pope Memorial Humane Society	0	0	2,000

<i>Community Support</i>	<b>176,995</b>	<b>176,495</b>	<b>138,495</b>
<i>Difference From Previous Budget</i>			-38,000
<i>Percentage Difference From Previous Budget</i>			-21.53%

<i>Total Elected Leadership</i>	<b>214,576</b>	<b>230,720</b>	<b>192,720</b>
<i>Difference From Previous Budget</i>			-38,000
<i>Percentage Difference From Previous Budget</i>			-16.47%



## GENERAL FUND FY2024-2025 ADOPTED BUDGET

### 401 CITY MANAGEMENT

#### 120 CITY MANAGER

<i>ACCT NUMBER</i>	<i>DESCRIPTION</i>	<i>22-23 ACTUAL</i>	<i>23-24 BUD</i>	<i>24-25 ADOPTED</i>
40200	Full Time Salaries	282,893	292,829	318,523
40400	Longevity	0	6,500	7,000
41100	Health/Dental Ins	60,056	64,895	74,521
41200	Life & Disability	5,225	5,675	6,625
41700	Fica/Medicare	21,691	22,899	24,903
41750	Unemploy Insurance	190	190	190
41775	Workers Comp Insurance	325	364	364
41780	State Retirement	50,346	50,670	55,424
43000	Travel/Training	3,551	4,100	4,100
44101	Office Supplies	491	950	950
44102	Computer Supplies	0	250	250
44150	Period & Forms	44	100	100
44406	Vehicle Allowance	6,600	6,600	6,600
44500	Postage	223	300	300
45500	Association Dues	1,098	1,300	1,300

<i>City Manager</i>	<b>432,733</b>	<b>457,622</b>	<b>501,150</b>
<i>Difference From Previous Budget</i>			43,528
<i>Percentage Difference From Previous Budget</i>			9.51%



## GENERAL FUND FY2024-2025 ADOPTED BUDGET

### 401 CITY MANAGEMENT

#### 121 ADMINISTRATION

<i>ACCT NUMBER</i>	<i>DESCRIPTION</i>	<i>22-23 ACTUAL</i>	<i>23-24 BUD</i>	<i>24-25 ADOPTED</i>
45100	City Attorney/Legal Services	47,494	45,000	45,000
45101	Litigation	7,680	10,000	10,000
45200	Account & Audit	16,066	17,500	17,500
45440	Newsletter	0	250	250
45500	Association Dues	10,181	10,031	10,400
45800	Printing	0	100	100
45900	Miscellaneous Services	1,834	2,500	2,500
45901	Advertising	187	300	300
45907	Safety/Risk Management	0	300	300
45908	Consultant	0	4,000	4,000
45909	Internet/Web Site	2,426	4,500	4,500
46100	Building Ins	14,660	14,700	15,000
46200	Professional Insurance	500	500	550
47100	Computer Supply/Maint	0	2,500	2,500
<i>Administration</i>		<i>101,028</i>	<i>112,181</i>	<i>112,900</i>
<i>Difference From Previous Budget</i>				<i>719</i>
<i>Percentage Difference From Previous Budget</i>				<i>0.64%</i>
<i>Total City Management</i>		<i>533,762</i>	<i>569,803</i>	<i>614,050</i>
<i>Difference From Previous Budget</i>				<i>44,247</i>
<i>Percentage Difference From Previous Budget</i>				<i>7.77%</i>



## GENERAL FUND FY2024-2025 ADOPTED BUDGET

### 403 FINANCE AND ADMINISTRATION

#### 300 FINANCE DEPARTMENT

<i>ACCT NUMBER</i>	<i>DESCRIPTION</i>	<i>22-23 ACTUAL</i>	<i>23-24 BUD</i>	<i>24-25 ADOPTED</i>
40200	Full Time Salaries	258,532	270,249	295,499
40400	Longevity	0	5,500	5,500
41100	Health/Dental Ins	62,818	66,736	76,739
41200	Life & Disability	3,491	3,586	4,656
41500	Retirees Life Insurance	1,284	1,292	1,292
41700	Fica/Medicare	18,969	21,095	23,026
41750	Unemploy Insurance	190	190	190
41775	Workers Comp Insurance	305	342	342
41780	State Retirement	36,350	37,309	40,725
43000	Travel/Training	1,030	3,000	3,000
44101	Office Supplies	2,861	2,200	2,450
44150	Period & Forms	862	1,500	1,250
44500	Postage	1,973	2,500	2,500
45500	Association Dues	310	346	346
45800	Printing	844	750	1,000
45905	IT Consultant	21,087	25,000	25,000
46200	Professional Insurance	3,458	3,460	3,700
47100	Computer Supply/Maint	287	2,000	2,000
47200	Office Machine/Software Maint	20,441	18,200	20,000

<i>Finance Department</i>	<b>435,091</b>	<b>465,255</b>	<b>509,215</b>
<i>Difference From Previous Budget</i>			43,960
<i>Percentage Difference From Previous Budget</i>			9.45%



## GENERAL FUND FY2024-2025 ADOPTED BUDGET

### 403 FINANCE AND ADMINISTRATION

#### 310 CITY CLERK

ACCT NUMBER	DESCRIPTION	22-23 ACTUAL	23-24 BUD	24-25 ADOPTED
40200	Full Time Salaries	94,459	110,723	114,597
40400	Longevity	0	1,000	2,000
41100	Health/Dental Ins	47,750	53,722	53,003
41200	Life & Disability	1,661	1,657	2,016
41500	Retirees Life Insurance	578	534	534
41700	Fica/Medicare	6,851	8,547	8,920
41750	Unemploy Insurance	124	124	124
41775	Workers Comp Insurance	127	142	207
41780	State Retirement	13,281	15,116	15,776
43000	Travel/Training	585	1,250	1,000
44101	Office Supplies	1,943	1,300	1,500
44500	Postage	1,508	1,400	1,500
45500	Association Dues	40	70	70
45800	Printing	1,956	1,200	1,200
45901	Advertising	1,219	2,500	2,150
46200	Professional Insurance	623	625	700
47100	Computer Supply/Maint	2,500	3,000	3,000
47200	Office Machine/Software Maint	0	750	750

<i>City Clerk</i>	<b>175,205</b>	<b>203,660</b>	<b>209,047</b>
<i>Difference From Previous Budget</i>			5,387
<i>Percentage Difference From Previous Budget</i>			2.65%



## GENERAL FUND FY2024-2025 ADOPTED BUDGET

### 403 FINANCE AND ADMINISTRATION

#### 311 ELECTIONS

<i>ACCT NUMBER</i>	<i>DESCRIPTION</i>	<i>22-23 ACTUAL</i>	<i>23-24 BUD</i>	<i>24-25 ADOPTED</i>
40220	Part Time Salaries	6,370	8,000	8,000
43600	Election Meals	1,805	2,000	2,500
44101	Office Supplies	147	400	750
44500	Postage	188	200	500
45800	Printing	3,110	3,000	3,500
45901	Advertising	142	1,000	1,000
47102	Election Machine Programming	2,211	5,000	5,000
47200	Office Machine/Software Maint	1,625	1,250	1,625
48101	Electricity	600	450	600
48103	Heating Fuel	1,106	1,000	1,200
48200	Building Maintenance	0	0	500

*Elections* **17,304** **22,300** **25,175**

*Difference From Previous Budget* **2,875**

*Percentage Difference From Previous Budget* **12.89%**



## GENERAL FUND FY2024-2025 ADOPTED BUDGET

### 403 FINANCE AND ADMINISTRATION

#### 320 TAX COLLECTOR

ACCT NUMBER	DESCRIPTION	22-23 ACTUAL	23-24 BUD	24-25 ADOPTED
40200	Full Time Salaries	160,675	179,185	193,907
40400	Longevity	0	4,000	4,000
41100	Health/Dental Ins	70,548	74,350	85,462
41200	Life & Disability	2,484	2,616	3,413
41700	Fica/Medicare	11,739	14,014	15,140
41750	Unemploy Insurance	190	190	190
41775	Workers Comp Insurance	158	177	352
41780	State Retirement	22,591	24,785	26,777
43000	Travel/Training	1,809	1,600	1,800
44101	Office Supplies	2,838	1,500	1,500
44500	Postage	15,000	14,000	15,000
45500	Association Dues	20	60	20
45800	Printing	0	1,000	0
45915	Title Search Fees	5,150	3,000	3,000
45916	Register of Deeds	1,014	1,500	1,200
45917	Notary Renewals	53	75	75
46200	Professional Insurance	2,640	2,650	2,200
47200	Office Machine/Software Maint	11,004	12,000	12,000
47201	Office Equipment	1,150	750	750

<i>Tax Collector</i>	<b>309,062</b>	<b>337,452</b>	<b>366,786</b>
<i>Difference From Previous Budget</i>			29,334
<i>Percentage Difference From Previous Budget</i>			8.69%



## GENERAL FUND FY2024-2025 ADOPTED BUDGET

### 403 FINANCE AND ADMINISTRATION

#### 330 HUMAN SERVICES

ACCT NUMBER	DESCRIPTION	22-23 ACTUAL	23-24 BUD	24-25 ADOPTED
40200	Full Time Salaries	41,225	56,196	59,550
41100	Health/Dental Ins	13,518	9,410	11,994
41200	Life & Disability	633	837	1,048
41500	Retirees Life Insurance	60	0	0
41700	Fica/Medicare	3,084	4,299	4,556
41750	Unemploy Insurance	60	60	60
41775	Workers Comp Insurance	65	73	73
41780	State Retirement	5,796	7,603	8,057
43000	Travel/Training	324	500	500
44101	Office Supplies	672	500	500
44500	Postage	93	100	100
45485	Direct Relief-Rent	73,114	120,000	120,000
45486	Direct Relief-Rx-Medical	0	2,000	2,000
45487	Direct Relief-Utilities	2,819	6,000	6,000
45488	Direct Relief-Other	5,080	10,000	10,000
45494	Homeless/Shelter Support	0	10,000	10,000
45900	Miscellaneous Services	442	250	250
47200	Office Machine/Software Maint	1,018	875	1,000

<i>Human Services</i>	<b>148,003</b>	<b>228,703</b>	<b>235,688</b>
<i>Difference From Previous Budget</i>			6,985
<i>Percentage Difference From Previous Budget</i>			3.05%



## GENERAL FUND FY2024-2025 ADOPTED BUDGET

### 403 FINANCE AND ADMINISTRATION

#### 350 LIBRARY

<i>ACCT NUMBER</i>	<i>DESCRIPTION</i>	<i>22-23 ACTUAL</i>	<i>23-24 BUD</i>	<i>24-25 ADOPTED</i>
40200	Full Time Salaries	100,271	121,486	125,226
40220	Part Time Salaries	70,023	83,232	98,410
40400	Longevity	0	1,000	0
41100	Health/Dental Ins	21,336	34,208	17,550
41200	Life & Disability	1,539	1,765	1,963
41700	Fica/Medicare	13,093	15,661	17,108
41750	Unemploy Insurance	321	320	320
41775	Workers Comp Insurance	201	225	225
41780	State Retirement	14,529	16,437	16,943
43000	Travel/Training	309	400	400
44101	Office Supplies	2,560	2,500	2,500
44150	Period & Forms	816	2,250	1,000
44300	Janitorial Supplies	69	500	500
44500	Postage	1	50	50
45500	Association Dues	645	645	645
45600	Telephone	2,859	1,200	3,000
45800	Printing	0	100	100
45901	Advertising	0	150	150
45925	Miscellaneous Physicals	417	175	175
46100	Building Ins	4,276	4,300	4,800
47100	Computer Supply/Maint	125	500	1,500
47200	Office Machine/Software Maint	2,980	2,750	3,000
47700	Books	13,830	13,500	13,500
47701	Audio - Visual	3,588	4,200	4,200
47702	Books - Children	6,051	4,000	4,000
47703	Public Programs	2,187	2,500	4,500
47704	Electronic Resources	2,878	4,500	4,500
47705	Library Items - Other	0	0	500
47706	Museum Passes	0	0	1,500



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**GENERAL FUND FY2024-2025 ADOPTED BUDGET**

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**403 FINANCE AND ADMINISTRATION****350 LIBRARY**

<i><b>ACCT NUMBER</b></i>	<i><b>DESCRIPTION</b></i>	<i><b>22-23 ACTUAL</b></i>	<i><b>23-24 BUD</b></i>	<i><b>24-25 ADOPTED</b></i>
48101	Electricity	7,504	10,500	9,000
48102	Water & Sewer	332	450	450
48103	Heating Fuel	3,528	5,000	5,000
48200	Building Maint	7,710	4,500	8,500

*Library* **283,977** **339,004** **351,215**

*Difference From Previous Budget* **12,211**

*Percentage Difference From Previous Budget* **3.60%**



## GENERAL FUND FY2024-2025 ADOPTED BUDGET

### 403 FINANCE AND ADMINISTRATION

#### 360 ASSESSING

<b>ACCT NUMBER</b>	<b>DESCRIPTION</b>	<b>22-23 ACTUAL</b>	<b>23-24 BUD</b>	<b>24-25 ADOPTED</b>
40200	Full Time Salaries	48,848	52,076	59,676
40400	Longevity	0	1,000	1,000
41100	Health/Dental Ins	17,470	18,626	21,373
41200	Life & Disability	771	796	1,050
41700	Fica/Medicare	3,522	4,060	4,642
41750	Unemploy Insurance	60	60	60
41775	Workers Comp Insurance	58	65	65
41780	State Retirement	6,868	7,181	8,209
43000	Travel/Training	0	150	150
44101	Office Supplies	42	400	400
44150	Period & Forms	674	675	700
44500	Postage	38	1,500	1,500
44902	Registry Fees	90	150	150
45500	Association Dues	0	20	20
45700	Contract Services	50,162	56,000	60,000
45706	Assessing - Reval/Cycled Insp.	38,920	65,000	50,000
45903	Rev Tax Maps	1,089	2,325	2,325
47103	Analytical Program	10,900	11,100	11,100

<i>Assessing</i>	<b>179,513</b>	<b>221,184</b>	<b>222,420</b>
<i>Difference From Previous Budget</i>			<b>1,236</b>
<i>Percentage Difference From Previous Budget</i>			<b>0.56%</b>

<i>Total Finance and Administration</i>	<b>1,548,155</b>	<b>1,817,558</b>	<b>1,919,546</b>
<i>Difference From Previous Budget</i>			<b>101,988</b>
<i>Percentage Difference From Previous Budget</i>			<b>5.61%</b>



## GENERAL FUND FY2024-2025 ADOPTED BUDGET

### 404 DEVELOPMENT SERVICES

#### 400 PLANNING

<i>ACCT NUMBER</i>	<i>DESCRIPTION</i>	<i>22-23 ACTUAL</i>	<i>23-24 BUD</i>	<i>24-25 ADOPTED</i>
40200	Full Time Salaries	163,244	200,565	228,105
40220	Part Time Salaries	33,687	0	0
40400	Longevity	0	2,000	2,500
41100	Health/Dental Ins	53,635	79,202	72,539
41200	Life & Disability	2,282	2,891	3,094
41700	Fica/Medicare	14,211	15,496	17,641
41750	Unemploy Insurance	185	180	180
41775	Workers Comp Insurance	2,303	3,302	3,852
41780	State Retirement	22,952	27,407	31,201
43000	Travel/Training	1,436	1,650	5,000
44101	Office Supplies	1,370	1,000	1,000
44500	Postage	8,212	4,500	4,500
45402	Strafford Regional Planning Co	10,328	10,271	10,710
45500	Association Dues	667	1,230	1,255
45901	Advertising	3,890	4,500	4,500
45910	Physicals	208	0	0
47200	Office Machine/Software Maint	1,749	1,000	1,000
<i>Planning</i>		<b>320,360</b>	<b>355,194</b>	<b>387,077</b>
<i>Difference From Previous Budget</i>				<b>31,883</b>
<i>Percentage Difference From Previous Budget</i>				<b>8.98%</b>



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**GENERAL FUND FY2024-2025 ADOPTED BUDGET**

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**404 DEVELOPMENT SERVICES****401 ECONOMIC DEVELOPMENT**

<b>ACCT NUMBER</b>	<b>DESCRIPTION</b>	<b>22-23 ACTUAL</b>	<b>23-24 BUD</b>	<b>24-25 ADOPTED</b>
44101	Office Supplies	89	0	0
44107	Presentations	127	250	250
45500	Association Dues	0	555	555
45700	Contract Services	630	2,000	1,000
45901	Advertising	0	3,000	1,000

*Economic Development* **846** **5,805** **2,805**

*Difference From Previous Budget* -3,000

*Percentage Difference From Previous Budget* -51.68%



## GENERAL FUND FY2024-2025 ADOPTED BUDGET

### 404 DEVELOPMENT SERVICES

#### 410 CODE ENFORCEMENT

<i>ACCT NUMBER</i>	<i>DESCRIPTION</i>	<i>22-23 ACTUAL</i>	<i>23-24 BUD</i>	<i>24-25 ADOPTED</i>
40200	Full Time Salaries	93,024	137,920	138,452
40220	Part Time Salaries	18,087	15,660	15,660
41100	Health/Dental Ins	33,307	45,050	53,831
41200	Life & Disability	1,387	1,805	2,446
41700	Fica/Medicare	8,361	11,489	11,790
41750	Unemploy Insurance	185	185	185
41775	Workers Comp Insurance	5,347	5,515	5,700
41780	State Retirement	13,520	18,660	18,733
43000	Travel/Training	1,034	915	915
44101	Office Supplies	524	400	400
44150	Period & Forms	1,472	300	300
44400	Vehicle Fuel	1,073	1,200	1,200
44500	Postage	731	1,000	1,000
45500	Association Dues	380	540	540
45601	Cell Phones	1,104	650	650
45901	Advertising	0	100	100
45910	Physicals	223	127	127
46300	Fleet & Equip Insurance	1,209	1,209	1,325
47201	Office Equip	0	750	750
47203	Equipment - Codes	0	150	150
47600	Vehicle Maintenance	449	1,000	1,000

<i>Code Enforcement</i>	<b>181,418</b>	<b>244,625</b>	<b>255,254</b>
<i>Difference From Previous Budget</i>			10,629
<i>Percentage Difference From Previous Budget</i>			4.35%



## GENERAL FUND FY2024-2025 ADOPTED BUDGET

### 404 DEVELOPMENT SERVICES

#### 426 RECREATION

<i>ACCT NUMBER</i>	<i>DESCRIPTION</i>	<i>22-23 ACTUAL</i>	<i>23-24 BUD</i>	<i>24-25 ADOPTED</i>
40200	Full Time Salaries	58,572	64,925	68,806
40220	Part Time Salaries	19,102	18,970	20,155
40240	Seasonal Salaries	27,193	53,400	53,400
40400	Longevity	0	1,500	2,000
41100	Health/Dental Ins	19,389	20,628	23,736
41200	Life & Disability	876	924	1,215
41700	Fica/Medicare	7,874	10,618	11,044
41750	Unemploy Insurance	122	122	122
41775	Workers Comp Insurance	3,520	3,945	4,200
41780	State Retirement	8,235	8,987	9,580
43000	Travel/Training	495	600	1,320
44101	Office Supplies	303	325	325
44400	Vehicle Fuel	244	300	300
44500	Postage	9	50	50
45432	Children's Activities	0	200	200
45434	Special Events	2,764	3,500	3,750
45438	Kids Camp	8,360	10,000	11,000
45439	Trends/Teen Camp	0	5,000	0
45443	Saturday Soccer	688	750	600
45444	Saturday Basketball	1,300	1,600	1,600
45445	Granite State Track and Field	250	450	385
45447	Adult Activities	0	0	1,000
45500	Association Dues	75	75	75
45601	Cell Phones	521	516	528



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**GENERAL FUND FY2024-2025 ADOPTED BUDGET**

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**404 DEVELOPMENT SERVICES****426 RECREATION**

<i><b>ACCT NUMBER</b></i>	<i><b>DESCRIPTION</b></i>	<i><b>22-23 ACTUAL</b></i>	<i><b>23-24 BUD</b></i>	<i><b>24-25 ADOPTED</b></i>
45901	Advertising	0	100	100
45910	Physicals	2,083	1,750	1,750
46300	Fleet & Equip Insurance	635	607	650
47200	Office Machine/Software Maint	1,138	5,000	5,000
47600	Vehicle Maintenance	0	250	250

*Recreation* **163,749** **215,092** **223,141**

*Difference From Previous Budget* **8,049**

*Percentage Difference From Previous Budget* **3.74%**



## GENERAL FUND FY2024-2025 ADOPTED BUDGET

### 404 DEVELOPMENT SERVICES

#### 427 CITY HALL

ACCT NUMBER	DESCRIPTION	22-23 ACTUAL	23-24 BUD	24-25 ADOPTED
40200	Full Time Salaries	36,298	39,449	43,888
40400	Longevity	0	1,000	1,500
41100	Health/Dental Ins	23,973	25,480	29,268
41200	Life & Disability	631	670	775
41700	Fica/Medicare	2,749	3,094	3,472
41750	Unemploy Insurance	58	58	60
41775	Workers Comp Insurance	46	52	75
41780	State Retirement	5,103	5,473	6,141
44101	Office Supplies	2,263	2,500	2,500
44300	Janitorial Supplies	1,906	2,500	2,500
44903	Meeting Supplies	109	150	150
45600	Telephone	20,655	20,400	22,800
45601	Cell Phones	495	600	600
45950	Rentals	6,024	6,100	6,550
47200	Office Machine/Software Maint	9,495	9,600	9,600
47201	Office Equip	1,672	3,500	2,500
48101	Electricity	22,998	35,000	30,000
48102	Water & Sewer	1,287	1,500	1,500
48103	Heating Fuel	2,623	7,500	5,000
48200	Building Maint	13,216	20,000	20,000
48201	Maintenance Contracts	8,502	11,530	15,430
48202	Old City Hall	8,877	10,200	10,200
48203	National Guard Utilities	12,967	10,000	0
<i>City Hall</i>		<b>181,948</b>	<b>216,356</b>	<b>214,509</b>
<i>Difference From Previous Budget</i>				-1,847
<i>Percentage Difference From Previous Budget</i>				-0.85%
<i>Total Development Services</i>		<b>1,027,835</b>	<b>1,037,072</b>	<b>1,082,786</b>
<i>Difference From Previous Budget</i>				45,714
<i>Percentage Difference From Previous Budget</i>				4.41%



## GENERAL FUND FY2024-2025 ADOPTED BUDGET

### 405 PUBLIC SAFETY

#### 500 POLICE ADMIN

<i>ACCT NUMBER</i>	<i>DESCRIPTION</i>	<i>22-23 ACTUAL</i>	<i>23-24 BUD</i>	<i>24-25 ADOPTED</i>
40200	Full Time Salaries	218,950	235,526	233,987
40300	Overtime	56	200	200
40400	Longevity	1,248	10,500	7,000
40420	Holiday Pay	2,735	3,202	3,500
40470	Leave Buyouts	6,215	0	0
41100	Health/Dental Ins	46,255	49,110	56,444
41200	Life & Disability	3,067	3,109	4,269
41500	Retirees Life Insurance	5,145	5,145	7,145
41700	Fica/Medicare	9,982	11,739	11,277
41750	Unemploy Insurance	193	193	193
41775	Workers Comp Insurance	5,714	6,655	7,649
41780	State Retirement	54,554	54,765	54,409
43000	Travel/Training	1,105	1,500	1,500
43001	Tuition Reimbursements	4,827	5,000	5,000
44101	Office Supplies	7,087	4,500	5,000
44150	Period & Forms	487	1,500	1,500
44300	Janitorial Supplies	1,888	1,500	1,700
44400	Vehicle Fuel	526	850	800
44500	Postage	1,400	1,300	1,300
44800	Clothing	47,143	16,000	20,000
45300	Cleaning Service-Clothes	434	250	250
45500	Association Dues	2,015	2,450	2,465
45800	Printing	1,175	750	750
45910	Physicals	3,075	5,000	5,000



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**GENERAL FUND FY2024-2025 ADOPTED BUDGET**

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**405 PUBLIC SAFETY****500 POLICE ADMIN**

<b>ACCT NUMBER</b>	<b>DESCRIPTION</b>	<b>22-23 ACTUAL</b>	<b>23-24 BUD</b>	<b>24-25 ADOPTED</b>
45924	Misc Supplies	1,343	1,500	1,500
45926	Pre Employment Check	326	325	325
45951	Testing Fees	3,125	1,950	3,125
46100	Building Ins	12,038	12,038	13,100
46200	Professional Insurance	38,921	38,921	40,353
46300	Fleet & Equip Insurance	5,757	5,757	6,265
47100	Computer Supply/Maint	37,566	46,663	53,147
47200	Office Machine/Software Maint	1,275	1,500	1,500
47600	Vehicle Maintenance	2,832	2,000	1,000

<i>Police Admin</i>	<b>528,460</b>	<b>531,398</b>	<b>551,653</b>
<i>Difference From Previous Budget</i>			<b>20,255</b>
<i>Percentage Difference From Previous Budget</i>			<b>3.81%</b>



## GENERAL FUND FY2024-2025 ADOPTED BUDGET

### 405 PUBLIC SAFETY

#### 510 PATROL

ACCT NUMBER	DESCRIPTION	22-23 ACTUAL	23-24 BUD	24-25 ADOPTED
40200	Full Time Salaries	1,076,508	1,373,217	1,446,079
40220	Part Time Salaries	0	0	38,876
40300	Overtime	280,888	100,000	100,000
40330	Overtime - Police Court	9,313	7,000	9,000
40400	Longevity	832	17,500	17,500
40410	Training	20,921	18,000	20,000
40420	Holiday Pay	40,503	46,000	48,000
40440	Educational Incentive	5,500	10,625	10,250
41100	Health/Dental Ins	272,976	350,070	384,833
41200	Life & Disability	15,407	19,130	24,841
41700	Fica/Medicare	21,441	22,799	25,424
41750	Unemploy Insurance	1,355	1,546	1,417
41775	Workers Comp Insurance	41,577	42,965	45,000
41780	State Retirement	485,084	491,829	516,379
43000	Travel/Training	6,483	7,000	7,000
43002	Firearm Supplies	9,113	12,500	12,500
44400	Vehicle Fuel	31,012	32,000	32,000
45300	Cleaning Service-Clothes	4,211	5,500	6,000
45500	Association Dues	300	200	250
45913	Veterinary Services	0	1,000	500
47250	Operating Equipment Maint	3,046	2,000	2,000
47600	Vehicle Maintenance	30,062	30,000	33,000
49920	Police K9 Program	1,608	2,500	2,000

*Patrol* **2,358,142** **2,593,381** **2,782,849**

*Difference From Previous Budget* **189,468**

*Percentage Difference From Previous Budget* **7.31%**



## GENERAL FUND FY2024-2025 ADOPTED BUDGET

### 405 PUBLIC SAFETY

#### 520 INVESTIGATIONS

<i>ACCT NUMBER</i>	<i>DESCRIPTION</i>	<i>22-23 ACTUAL</i>	<i>23-24 BUD</i>	<i>24-25 ADOPTED</i>
40200	Full Time Salaries	377,699	473,436	516,412
40300	Overtime	27,413	25,000	26,000
40400	Longevity	0	10,000	11,500
40420	Holiday Pay	14,135	19,500	18,000
40430	Clothing Allowance	1,600	3,000	3,000
40440	Educational Incentive	1,250	2,000	1,250
40450	Standby	6,153	11,648	11,680
41100	Health/Dental Ins	115,549	146,564	174,825
41200	Life & Disability	5,301	6,218	8,794
41700	Fica/Medicare	5,921	7,896	8,523
41750	Unemploy Insurance	387	386	386
41775	Workers Comp Insurance	14,024	14,465	15,000
41780	State Retirement	144,289	169,407	182,938
43000	Travel/Training	3,092	6,000	3,500
44400	Vehicle Fuel	3,982	3,500	3,500
45300	Cleaning Service-Clothes	1,100	1,200	1,200
45500	Association Dues	275	350	350
45900	Miscellaneous Services	2,936	3,500	3,500
47200	Office Machine/Software Maint	4,843	5,000	6,900
47600	Vehicle Maintenance	2,067	3,000	2,500
<i>Investigations</i>		<b>732,016</b>	<b>912,070</b>	<b>999,758</b>
<i>Difference From Previous Budget</i>				87,688
<i>Percentage Difference From Previous Budget</i>				9.61%



## GENERAL FUND FY2024-2025 ADOPTED BUDGET

### 405 PUBLIC SAFETY

#### 530 POLICE SUPPORT

<i>ACCT NUMBER</i>	<i>DESCRIPTION</i>	<i>22-23 ACTUAL</i>	<i>23-24 BUD</i>	<i>24-25 ADOPTED</i>
40200	Full Time Salaries	214,653	263,739	297,840
40220	Part Time Salaries	9,375	20,000	11,000
40300	Overtime	30,140	15,000	30,000
40400	Longevity	9,506	6,500	7,000
40420	Holiday Pay	0	12,000	14,500
41100	Health/Dental Ins	59,037	80,172	79,250
41200	Life & Disability	3,406	3,889	5,872
41700	Fica/Medicare	19,458	24,269	27,566
41750	Unemploy Insurance	371	502	443
41775	Workers Comp Insurance	7,037	7,887	8,200
41780	State Retirement	35,949	40,216	47,266
45300	Cleaning Service-Clothes	0	100	0
45600	Telephone	12,752	12,840	13,200
45601	Cell Phones	7,994	9,000	9,000
45700	Contract Services	1,310	1,274	1,400
47200	Office Machine/Software Maint	98	200	200
47250	Operating Equipment Maint	10,993	7,000	7,000
48101	Electricity	27,661	38,000	32,000
48102	Water & Sewer	1,004	1,098	1,098
48103	Heating Fuel	21,529	20,000	20,000
48200	Building Maint	26,446	20,000	25,000
<i>Police Support</i>		<b><i>498,718</i></b>	<b><i>583,686</i></b>	<b><i>637,835</i></b>
<i>Difference From Previous Budget</i>				<i>54,149</i>
<i>Percentage Difference From Previous Budget</i>				<i>9.28%</i>



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**GENERAL FUND FY2024-2025 ADOPTED BUDGET**

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**405 PUBLIC SAFETY****540 TRAFFIC**

<i><b>ACCT NUMBER</b></i>	<i><b>DESCRIPTION</b></i>	<i><b>22-23 ACTUAL</b></i>	<i><b>23-24 BUD</b></i>	<i><b>24-25 ADOPTED</b></i>
40220	Part Time Salaries	26,424	27,328	36,117
41700	Fica/Medicare	2,000	2,091	2,763
41750	Unemploy Insurance	106	106	128
41775	Workers Comp Insurance	731	844	1,116
44400	Vehicle Fuel	1,064	750	750
47600	Vehicle Maintenance	108	1,000	1,000

*Traffic* **30,433** **32,119** **41,874**

*Difference From Previous Budget* **9,755**

*Percentage Difference From Previous Budget* **30.37%**



## GENERAL FUND FY2024-2025 ADOPTED BUDGET

### 405 PUBLIC SAFETY

#### 550 PROSECUTION

<i>ACCT NUMBER</i>	<i>DESCRIPTION</i>	<i>22-23 ACTUAL</i>	<i>23-24 BUD</i>	<i>24-25 ADOPTED</i>
40200	Full Time Salaries	75,043	80,208	88,608
40300	Overtime	0	500	1,000
40400	Longevity	3,738	3,500	3,000
40420	Holiday Pay	400	3,900	4,450
40430	Clothing Allowance	0	400	600
41100	Health/Dental Ins	17,591	20,628	23,736
41200	Life & Disability	1,063	1,047	1,491
41700	Fica/Medicare	1,102	1,283	1,416
41750	Unemploy Insurance	64	64	64
41775	Workers Comp Insurance	2,181	2,465	3,018
41780	State Retirement	26,691	27,560	30,360
45300	Cleaning Service-Clothes	800	250	600
45700	Contract Services	20,000	35,000	27,500

<i>Prosecution</i>	<i>148,671</i>	<i>176,805</i>	<i>185,843</i>
<i>Difference From Previous Budget</i>			<i>9,038</i>
<i>Percentage Difference From Previous Budget</i>			<i>5.11%</i>



## GENERAL FUND FY2024-2025 ADOPTED BUDGET

### 405 PUBLIC SAFETY

#### 570 FIRE ADMINISTRATION

ACCT NUMBER	DESCRIPTION	22-23 ACTUAL	23-24 BUD	24-25 ADOPTED
40200	Full Time Salaries	146,774	204,809	249,467
40430	Clothing Allowance	568	1,400	1,400
40400	Longevity	0	1,000	0
41100	Health/Dental Ins	15,676	24,523	57,951
41200	Life & Disability	2,047	2,902	4,086
41500	Retirees Life Insurance	3,081	3,448	3,448
41700	Fica/Medicare	4,577	5,893	6,679
41750	Unemploy Insurance	117	160	160
41775	Workers Comp Insurance	5,564	10,771	11,287
41780	State Retirement	43,386	54,627	67,408
43000	Travel/Training	937	1,500	1,000
44101	Office Supplies	1,218	2,100	1,500
44150	Period & Forms	0	200	200
44151	Fire Prevention Ed Sup	1,067	1,200	1,200
44152	Reference Books	455	400	400
44400	Vehicle Fuel	573	1,000	1,500
44500	Postage	37	100	100
45500	Association Dues	4,194	5,100	5,100
45600	Telephone	6,509	6,600	8,500
45601	Cell Phones	279	300	2,160
45702	Misc	26	250	250
45901	Advertising	100	200	200
45910	Physicals	1,940	200	2,000
46100	Building Ins	3,359	3,400	7,000
46300	Fleet & Equip Insurance	613	615	700
47200	Office Machine/Software Maint	4,387	4,700	4,700
47600	Vehicle Maintenance	214	800	1,500
48101	Electricity	17,434	14,000	28,000
48102	Water & Sewer	2,207	2,600	2,600
48103	Heating Fuel	8,995	6,000	8,000
48106	Internet Services	451	100	0

<i>Fire Administration</i>	<b>276,786</b>	<b>360,898</b>	<b>478,496</b>
<i>Difference From Previous Budget</i>			<b>117,598</b>
<i>Percentage Difference From Previous Budget</i>			<b>32.58%</b>



## GENERAL FUND FY2024-2025 ADOPTED BUDGET

### 405 PUBLIC SAFETY

#### 580 FIRE FIGHTING

<i>ACCT NUMBER</i>	<i>DESCRIPTION</i>	<i>22-23 ACTUAL</i>	<i>23-24 BUD</i>	<i>24-25 ADOPTED</i>
40200	Full Time Salaries	889,053	970,659	1,065,521
40310	Overtime - Fire Replacement	275,950	179,000	179,000
40320	Overtime - Fire Recall	19,860	25,000	20,000
40400	Longevity	0	26,000	22,500
40410	Training	3,711	9,000	7,000
40420	Holiday Pay	60,772	63,000	70,200
40430	Clothing Allowance	9,090	11,200	11,200
40440	Educational Incentive	21,400	7,000	6,500
40470	Leave Buyouts	377	500	500
41100	Health/Dental Ins	313,804	352,501	382,678
41200	Life & Disability	13,053	14,154	18,605
41700	Fica/Medicare	17,832	18,725	20,045
41750	Unemploy Insurance	935	950	960
41775	Workers Comp Insurance	56,334	58,105	60,000
41780	State Retirement	401,924	388,528	416,166
43000	Travel/Training	380	1,000	1,000
44103	Hardware & Tools	6,218	6,000	5,000
44106	Building Maint Supplies	4,147	4,000	4,000
44400	Vehicle Fuel	12,315	8,000	10,000
44402	Other Petroleum & Chemicals	432	1,000	500
44800	Clothing	18,116	18,000	18,000
44901	Miscellaneous Supplies	0	500	500
45910	Physicals	873	600	600
46300	Fleet & Equip Insurance	3,665	3,501	4,000
47500	Operating Equipment Maint	7,209	8,000	8,000
47501	Fire Alarm Maint	350	0	0
47502	Ems Supplies	2,853	1,800	1,800
47600	Vehicle Maintenance	77,184	20,000	20,000
48200	Building Maint	3,589	6,000	6,000



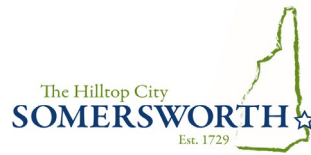
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**GENERAL FUND FY2024-2025 ADOPTED BUDGET**

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**405 PUBLIC SAFETY****580 FIRE FIGHTING**

<i>ACCT NUMBER</i>	<i>DESCRIPTION</i>	<i>22-23 ACTUAL</i>	<i>23-24 BUD</i>	<i>24-25 PROPOSED</i>
	<i>Fire Fighting</i>	<i>2,221,425</i>	<i>2,202,723</i>	<i>2,360,275</i>
	<i>Difference From Previous Budget</i>			<i>157,552</i>
	<i>Percentage Difference From Previous Budget</i>			<i>7.15%</i>
	<i>Total Public Safety</i>	<i>6,794,651</i>	<i>7,393,080</i>	<i>8,038,583</i>
	<i>Difference From Previous Budget</i>			<i>645,503</i>
	<i>Percentage Difference From Previous Budget</i>			<i>8.73%</i>



## GENERAL FUND FY2024-2025 ADOPTED BUDGET

### 406 PUBLIC WORKS AND UTILITIES

#### 600 PW ADMINISTRATION

<i>ACCT NUMBER</i>	<i>DESCRIPTION</i>	<i>22-23 ACTUAL</i>	<i>23-24 BUD</i>	<i>24-25 ADOPTED</i>
40200	Full Time Salaries	707,662	805,143	911,805
40240	Seasonal Salaries	17,185	30,000	15,000
40300	Overtime	54,060	40,000	45,000
40400	Longevity	1,664	16,500	17,000
40430	Clothing Allowance	2,964	3,600	3,900
40440	Educational Incentive	0	0	500
40450	Standby	11,994	13,600	13,600
41100	Health/Dental Ins	232,151	263,005	299,050
41200	Life & Disability	10,896	11,900	15,201
41500	Retirees Life Insurance	779	780	780
41700	Fica/Medicare	58,330	69,526	77,020
41750	Unemploy Insurance	798	800	900
41775	Workers Comp Insurance	46,590	48,055	49,500
41780	State Retirement	108,238	118,420	133,664
43000	Travel/Training	4,787	3,000	3,000
44101	Office Supplies	2,439	2,100	2,100
44103	Hardware & Tools	2,845	2,500	2,500
44104	Paging Units	1,115	400	400
44400	Vehicle Fuel	239	1,300	1,000
44500	Postage	372	300	300
44654	Safety Materials	2,894	3,000	3,000
44800	Clothing	2,566	2,500	2,600
45500	Association Dues	436	700	500
45600	Telephone	2,671	2,000	4,500
45601	Cell Phones	2,139	2,140	2,140
45700	Contract Services	1,951	0	0
45901	Advertising	311	500	500
45910	Physicals	2,315	2,000	3,000



## GENERAL FUND FY2024-2025 ADOPTED BUDGET

### 406 PUBLIC WORKS AND UTILITIES

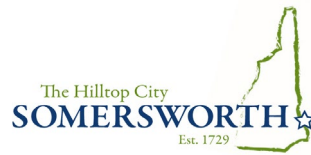
#### 600 PW ADMINISTRATION

ACCT NUMBER	DESCRIPTION	22-23 ACTUAL	23-24 BUD	24-25 ADOPTED
45914	Permits and Fees	814	1,000	1,000
45950	Rentals	0	500	500
46100	Building Ins	8,551	8,600	9,500
46300	Fleet & Equip Insurance	14,660	14,700	15,700
47200	Office Machine/Software Maint	1,907	1,350	1,350
47201	Office Equip	538	1,500	1,000
47600	Vehicle Maintenance	1,387	800	1,300
48101	Electricity	5,955	9,375	9,000
48102	Water & Sewer	1,488	1,500	1,500
48103	Heating Fuel	19,941	13,200	13,200
48106	Internet Services	1,258	1,258	1,260
48200	Building Maint	10,504	12,000	12,000

*PW Administration* **1,347,395** **1,509,552** **1,675,770**

*Difference From Previous Budget* **166,218**

*Percentage Difference From Previous Budget* **11.01%**




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**GENERAL FUND FY2024-2025 ADOPTED BUDGET**

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**406 PUBLIC WORKS AND UTILITIES**

**610 STREET MAINTENANCE**

<b>ACCT NUMBER</b>	<b>DESCRIPTION</b>	<b>22-23 ACTUAL</b>	<b>23-24 BUD</b>	<b>24-25 ADOPTED</b>
44175	Hot Top/Patch	8,082	15,000	15,000
44176	Traffic Signs	7,347	6,000	6,000
44177	Paint For Roads	64,690	52,000	55,000
44400	Vehicle Fuel	61,145	35,000	35,000
45700	Contract Services	0	100	0
45704	Tree/Stump Removal	4,808	2,000	3,500
45705	Catch Basin Cleaning	10,048	18,750	18,750
46001	Repairs And Maint	18,984	15,000	15,000
47300	Sweeper Parts	5,818	11,000	7,000
49102	Sidewalk Project	153,073	110,000	100,000
49104	Road Resurfacing	781,685	900,000	900,000

<i>Street Maintenance</i>	<b>1,115,680</b>	<b>1,164,850</b>	<b>1,155,250</b>
<i>Difference From Previous Budget</i>			<b>-9,600</b>
<i>Percentage Difference From Previous Budget</i>			<b>-0.82%</b>



## GENERAL FUND FY2024-2025 ADOPTED BUDGET

### 406 PUBLIC WORKS AND UTILITIES

#### 611 SNOW REMOVAL

<i>ACCT NUMBER</i>	<i>DESCRIPTION</i>	<i>22-23 ACTUAL</i>	<i>23-24 BUD</i>	<i>24-25 ADOPTED</i>
43000	Travel/Training	251	600	600
44179	Salt and Sand	99,811	105,000	105,000
44180	Storm Pre-Treatment	0	1,500	1,500
46000	Contract Services	5,478	3,500	3,500
47301	Snow Equipment Repair	48,909	43,000	43,000
<i>Snow Removal</i>		<i>154,449</i>	<i>153,600</i>	<i>153,600</i>
<i>Difference From Previous Budget</i>				<i>0</i>
<i>Percentage Difference From Previous Budget</i>				<i>0.00%</i>



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**GENERAL FUND FY2024-2025 ADOPTED BUDGET**

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**406 PUBLIC WORKS AND UTILITIES****613 STREET LIGHTING**

<b>ACCT NUMBER</b>	<b>DESCRIPTION</b>	<b>22-23 ACTUAL</b>	<b>23-24 BUD</b>	<b>24-25 ADOPTED</b>
45430	Street Lights	63,463	75,000	70,000
45431	Traffic Lights-Utilities	0	9,200	9,200
45433	Traffic lights-Maint & Repairs	13,772	15,000	20,000

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<i>Street Lighting</i>	<b>77,236</b>	<b>99,200</b>	<b>99,200</b>
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<i>Difference From Previous Budget</i>			<b>0</b>
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<i>Percentage Difference From Previous Budget</i>			<b>0.00%</b>
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**GENERAL FUND FY2024-2025 ADOPTED BUDGET**

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**406 PUBLIC WORKS AND UTILITIES****620 EQUIPMENT MAINTENANCE**

<i><b>ACCT NUMBER</b></i>	<i><b>DESCRIPTION</b></i>	<i><b>22-23 ACTUAL</b></i>	<i><b>23-24 BUD</b></i>	<i><b>24-25 ADOPTED</b></i>
44103	Hardware & Tools	3,233	3,000	3,000
44401	Heavy Equipment Maint	68,887	75,000	75,000
44402	Other Petroleum & Chemicals	8,882	10,000	10,000
44403	Cylinders	1,618	1,200	1,200
<i>Equipment Maintenance</i>		<i><b>82,619</b></i>	<i><b>89,200</b></i>	<i><b>89,200</b></i>
<i>Difference From Previous Budget</i>				<i>0</i>
<i>Percentage Difference From Previous Budget</i>				<i>0.00%</i>



## GENERAL FUND FY2024-2025 ADOPTED BUDGET

### 406 PUBLIC WORKS AND UTILITIES

#### 630 CITY ENGINEER

<b>ACCT NUMBER</b>	<b>DESCRIPTION</b>	<b>22-23 ACTUAL</b>	<b>23-24 BUD</b>	<b>24-25 ADOPTED</b>
40200	Full Time Salaries	94,739	100,736	108,472
40400	Longevity	0	1,000	1,000
41100	Health/Dental Ins	17,470	18,582	21,373
41200	Life & Disability	1,261	1,281	1,698
41500	Retirees Life Insurance	534	550	550
41700	Fica/Medicare	7,232	7,783	8,375
41750	Unemploy Insurance	58	60	60
41775	Workers Comp Insurance	1,896	2,125	2,325
41780	State Retirement	13,320	13,765	14,812
43000	Travel/Training	1,555	1,500	1,750
44101	Office Supplies	59	500	500
45500	Association Dues	0	509	590
47200	Office Machine/Software Maint	3,023	3,924	4,015
<i>City Engineer</i>		<b>141,149</b>	<b>152,315</b>	<b>165,520</b>
<i>Difference From Previous Budget</i>				<b>13,205</b>
<i>Percentage Difference From Previous Budget</i>				<b>8.67%</b>



## GENERAL FUND FY2024-2025 ADOPTED BUDGET

### 406 PUBLIC WORKS AND UTILITIES

#### 650 BUILDINGS AND GROUNDS

<i>ACCT NUMBER</i>	<i>DESCRIPTION</i>	<i>22-23 ACTUAL</i>	<i>23-24 BUD</i>	<i>24-25 ADOPTED</i>
44110	Op Supplies - Grounds/Landscaping	1,268	1,000	1,000
44202	Parks Repair	22,211	15,000	15,000
45700	Contract Services	31,117	42,000	42,000
45703	Adopt a Spot	80	500	500
46100	Building Ins	837	800	850
47500	Operating Equipment Maint	898	2,500	2,500
48101	Electricity	1,569	3,000	2,500
48102	Water & Sewer	8,335	10,500	10,500
48104	Trash Collection	396	500	600
48107	Field Maintenance	5,349	7,000	7,000
48200	Building Maint	7,547	4,500	7,500

<i>Buildings and Grounds</i>	<b>79,608</b>	<b>87,300</b>	<b>89,950</b>
<i>Difference From Previous Budget</i>			2,650
<i>Percentage Difference From Previous Budget</i>			3.04%



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**GENERAL FUND FY2024-2025 ADOPTED BUDGET**

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**406 PUBLIC WORKS AND UTILITIES****660 CEMETERY**

<b>ACCT NUMBER</b>	<b>DESCRIPTION</b>	<b>22-23 ACTUAL</b>	<b>23-24 BUD</b>	<b>24-25 ADOPTED</b>
43000	Travel/Training	0	90	150
43700	Cemetery Promotional Events	0	500	500
44108	Flowers Plantings Trees	0	350	350
44601	Maintenance	1,653	4,800	4,800
45500	Association Dues	0	50	50
48102	Water & Sewer	691	180	600
48200	Building Maint	427	2,800	2,300

<i>Cemetery</i>	<b>2,772</b>	<b>8,770</b>	<b>8,750</b>
<i>Difference From Previous Budget</i>			<b>-20</b>
<i>Percentage Difference From Previous Budget</i>			<b>-0.23%</b>

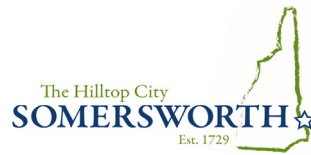


## GENERAL FUND FY2024-2025 ADOPTED BUDGET

### 406 PUBLIC WORKS AND UTILITIES

#### 670 SOLID WASTE COLLECTION

<b>ACCT NUMBER</b>	<b>DESCRIPTION</b>	<b>22-23 ACTUAL</b>	<b>23-24 BUD</b>	<b>24-25 ADOPTED</b>
45425	HHHCD Hazardous Waste	5,070	6,000	5,500
45426	Lamprey Apportionment	8,987	6,761	5,154
45446	Curbside Recycling	236,709	240,000	240,000
48104	Trash Collection	6,553	9,000	9,000
48108	Winter St. Monitoring Wells	0	13,650	15,900
48112	Maple St. Monitoring Wells	0	40,000	10,000
<i>Solid Waste Collection</i>		<b>257,319</b>	<b>315,411</b>	<b>285,554</b>
<i>Difference From Previous Budget</i>				-29,857
<i>Percentage Difference From Previous Budget</i>				-9.47%
<i>Total Public Works and Utilities</i>		<b>3,258,226</b>	<b>3,580,198</b>	<b>3,722,794</b>
<i>Difference From Previous Budget</i>				142,596
<i>Percentage Difference From Previous Budget</i>				3.98%



## GENERAL FUND FY2024-2025 ADOPTED BUDGET

### 407 OTHER EXPENSES

#### 700 TRANSFER TO DEBT SERVICE

ACCT NUMBER	DESCRIPTION	22-23 ACTUAL	23-24 BUD	24-25 ADOPTED
49737	Downtown Imp - Prin	116,875	116,875	116,875
49738	Downtown Imp - Int	36,520	30,267	24,745
49739	Downtown Imp/Bridge Prin	29,400	29,400	29,400
49740	Downtown Imp/Bridge Int	9,188	7,688	6,189
49741	High Street Paving - Prin	85,500	85,500	85,500
49742	High Street Pavint - Int	10,901	6,541	2,180
49743	Cemetery Road Reconstruction - Prin	71,333	71,667	71,667
49744	Cemetery Road Reconstruction - Int	41,750	38,112	34,457
49745	Fire Station - Prin	164,600	176,100	185,000
49746	Fire Station - Int	248,156	236,362	227,381

**814,223**

**798,512**

**783,394**

**-15,118**

*Transfer to Debt Service*

**-1.89%**

*Difference From Previous Budget*

*Percentage Difference From Previous Budget*



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**GENERAL FUND FY2024-2025 ADOPTED BUDGET**

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**407 OTHER EXPENSES****705 CAPITAL LEASES**

<b>ACCT NUMBER</b>	<b>DESCRIPTION</b>	<b>22-23 ACTUAL</b>	<b>23-24 BUD</b>	<b>24-25 ADOPTED</b>
49315	Fire/Pumper Truck	106,252	106,252	106,252
49323	City Vehicle Leases	313,660	272,120	271,988
49341	Police Taser Lease	11,192	26,159	29,159
<i>Capital Leases</i>		<b>431,103</b>	<b>404,531</b>	<b>407,399</b>
<i>Difference From Previous Budget</i>				2,868
<i>Percentage Difference From Previous Budget</i>				0.71%



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**GENERAL FUND FY2024-2025 ADOPTED BUDGET**

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**407 OTHER EXPENSES****710 TRANSFER TO OTHER CAPITAL FUNDS**

<b>ACCT NUMBER</b>	<b>DESCRIPTION</b>	<b>22-23 ACTUAL</b>	<b>23-24 BUD</b>	<b>24-25 ADOPTED</b>
49808	Accrued Liability	2,500	2,500	1,000
49810	Facility Maintenance CRF	5,000	5,000	1,000
49812	Superfund Landfill Monitoring	115,201	172,073	122,207
49815	Recreational Facilities CRF	3,000	3,000	1,000
<i>Transfer to Other Capital Funds</i>		<b>125,701</b>	<b>182,573</b>	<b>125,207</b>
<i>Difference From Previous Budget</i>				-57,366
<i>Percentage Difference From Previous Budget</i>				-31.42%
<i>Total Other Expenses</i>		<b>1,371,027</b>	<b>1,385,616</b>	<b>1,316,000</b>
<i>Difference From Previous Budget</i>				-69,616
<i>Percentage Difference From Previous Budget</i>				-5.02%



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**GENERAL FUND FY2024-2025 ADOPTED BUDGET**

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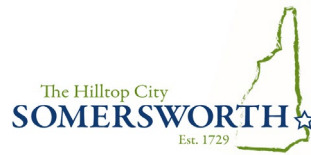
**408 OTHER EXPENSES****800 CONTINGENCY**

<i><b>ACCT NUMBER</b></i>	<i><b>DESCRIPTION</b></i>	<i><b>22-23 ACTUAL</b></i>	<i><b>23-24 BUD</b></i>	<i><b>24-25 ADOPTED</b></i>
44900	Contingency	41,650	75,000	75,000

*Contingency* **41,650** **75,000** **75,000**

*Difference From Previous Budget* **0**

*Percentage Difference From Previous Budget* **0.00%**



## GENERAL FUND FY2024-2025 ADOPTED BUDGET

### 408 OTHER EXPENSES

#### 900 CAPITAL OUTLAY

ACCT NUMBER	DESCRIPTION	22-23 ACTUAL	23-24 BUD	24-25 ADOPTED
49055	Fire SCBA Replacement	0	108,000	0
49070	Replace Jaws of Life	3,313	0	0
49082	Downpayment on Vehicle Lease	16,699	20,000	20,000
49084	Thermal Imaging Camera	10,445	0	0
49099	Rocky Hill Road Culvert	218,547	0	0
49109	Veterans Memorial	304	0	0
49117	Noble Pines Basket Ball Courts	17,989	0	0
49124	Nadeau Street	69	0	0
49125	Jules Bisson BBall Court	62	0	0
49126	PD Server Replacement	24,174	0	0
49127	Library Building Assessment	48,496	0	0
49151	School Zone Warning Lights	35,175	0	0
49155	Jules Bisson Park Improvements	0	30,000	0
49156	DPW Barricades	0	13,000	0
49157	DPW Mechanic Scan Tool	0	11,750	0
49158	Ash Street Park Improvements	0	10,000	0
49159	DPW/Police Heating Imp	47,410	0	0
49162	Master Plan	0	0	25,000

*Capital Outlay* **422,683** **192,750** **45,000**

*Difference From Previous Budget* **-147,750**

*Percentage Difference From Previous Budget* **-76.65%**

	23-24 BUD	24-25 PROPOSED
<b>Total General Fund Appropriations</b>	<b>\$16,281,797</b>	<b>\$17,006,479</b>

<b>Increase/(Decrease) in Gross G/F Budget</b>	<b>\$724,682</b>
<b>Percentage change in Gross G/F Budget</b>	<b>4.45%</b>



**GENERAL FUND FY2024-2025 ADOPTED BUDGET**

**408 COUNTY ASSESSMENT**

**810 INTERGOVERNMENTAL ASSESSMENTS**

<b>ACCT NUMBER</b>	<b>DESCRIPTION</b>	<b>22-23 ACTUAL</b>	<b>23-24 BUD</b>	<b>24-25 ADOPTED</b>
42500	County Tax	2,881,523	3,042,138	3,169,922
	<i>Intergovernmental Assessment</i>	<b>2,881,523</b>	<b>3,042,138</b>	<b>3,169,922</b>
	<i>Difference From Previous Budget</i>			127,784
	<i>Percentage Difference From Previous Budget</i>			4.20%

*County estimates of Taxes to be raised as submitted on 1/12/2024 = \$40,302,620*

*Somersworth's prior years percentage of assessment = 7.8653%*

*Current Estimate as of 1/12/2023 = (\$40,302,620 X 7.8653%) = \$3,169,922*



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**GENERAL FUND FY2024-2025 ADOPTED BUDGET**

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**409 SCHOOL DEPARTMENT****900 SCHOOL EXPENSES**

<i><b>ACCT NUMBER</b></i>	<i><b>DESCRIPTION</b></i>	<i><b>22-23 ACTUAL</b></i>	<i><b>23-24 BUD</b></i>	<i><b>24-25 ADOPTED</b></i>
42000	Educational Expenses	26,716,079	29,235,211	30,155,022

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<i>School Expenses</i>	<i><b>26,716,079</b></i>	<i><b>29,235,211</b></i>	<i><b>30,155,022</b></i>
<i>Difference From Previous Budget</i>			<i><b>919,811</b></i>
<i>Percentage Difference From Previous Budget</i>			<i><b>3.15%</b></i>




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**GENERAL FUND FY2024-2025 ADOPTED BUDGET**

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**409 SCHOOL DEPARTMENT**

**910 SCHOOL DEBT SERVICE**

<i><b>ACCT NUMBER</b></i>	<i><b>DESCRIPTION</b></i>	<i><b>22-23 ACTUAL</b></i>	<i><b>23-24 BUD</b></i>	<i><b>24-25 ADOPTED</b></i>
42901	Transfer to Debt - Principal	1,125,985	1,113,245	1,081,477
42902	Transfer to Debt - Interest	692,879	713,960	733,248
<i>School Debt Service</i>		<i><b>1,818,864</b></i>	<i><b>1,827,205</b></i>	<i><b>1,814,725</b></i>
<i>Difference From Previous Budget</i>				<i><b>-12,480</b></i>
<i>Percentage Difference From Previous Budget</i>				<i><b>-0.68%</b></i>
<i>Total School Department</i>		<i><b>28,534,943</b></i>	<i><b>31,062,416</b></i>	<i><b>31,969,747</b></i>
<i>Difference From Previous Budget</i>				<i><b>907,331</b></i>
<i>Percentage Difference From Previous Budget</i>				<i><b>2.92%</b></i>

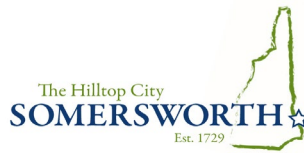


## ENTERPRISE FUNDS ESTIMATED REVENUE

	WASTE WATER	WATER	SOLID WASTE
<b>* Rates</b>	<b>\$8.05/100 Cubic Ft.</b>	<b>\$5.40/100 Cubic Ft.</b>	<b>\$2.65 - 30 Gal Bag \$2.10 - 15 Gal Bag</b>
Fees	3,200,000	2,900,000	737,000
Grants	139,462	0	0
Job Work & Merchandise	75,000	75,000	0
	<b>3,414,462</b>	<b>2,975,000</b>	<b>737,000</b>
<b>Gross Budget</b>	<b>3,619,635</b>	<b>2,873,558</b>	<b>676,169</b>
<b>Estimated Budget Surplus/(Deficit)</b>	<b>(205,173)</b>	<b>101,442</b>	<b>60,831</b>

**Rates approved by City Council:**

Effective Date		Wastewater		Water		Solid Waste
July 1, 2024		\$8.83/100 Cubic Ft.		\$5.94/100 Cubic Ft.	July 1, 2023	\$2.40 - 30 Gal Bag \$1.85 - 15 Gal Bag
July 1, 2018		\$9.75/100 Cubic Ft.		\$6.53/100 Cubic Ft.	July 1, 2024	\$2.65 - 30 Gal Bag \$2.10 - 15 Gal Bag

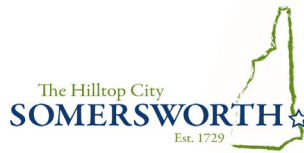


## WASTE WATER FUND FY2024-2025 ADOPTED BUDGET

### 406 ENTERPRISE FUNDS

#### 695 WASTE WATER

ACCT NUMBER	DESCRIPTION	22-23 ACTUAL	23-24 BUD	24-25 ADOPTED
40200	Full Time Salaries	347,291.45	392,796	420,968
40300	Overtime	9,319.05	5,000	5,000
40400	Longevity	0	9,000	6,500
40430	Clothing Allowance	1,179.53	1,800	1,800
40440	Educational Incentive	2,250.00	2,250	2,250
40450	Standby	20,664.00	20,384	20,384
41100	Health/Dental Ins	114,196	139,148	151,262
41200	Life & Disability	5,320	4,622	6,005
41700	Fica/Medicare	28,020	32,989	34,953
41750	Unemploy Insurance	441	440	440
41775	Workers Comp Insurance	8,105	9,084	9,192
41780	State Retirement	53,253	58,101	61,575
43000	Travel/Training	862	1,950	1,950
43500	Training/Licenses	943	1,671	1,671
44100	Operating Supplies	1,345	4,200	4,200
44101	Office Supplies	1,802	2,000	2,000
44104	Paging units	210	225	225
44400	Vehicle Fuel	2,063	1,500	1,500
44402	Other Petroleum & Chemicals	1,669	1,000	1,000
44500	Postage	151	200	200
44654	Safety Materials	945	1,500	1,500
44662	Sodium Hypochlorite	69,117	87,880	65,000
44663	Coagulant Polymer	27,666	45,000	40,000
44668	Misc Chemicals	0	5,223	8,557
44669	Sodium Aluminate	21,797	37,740	33,420
44670	Sodium Bisulfite	29,411	33,319	35,279
44800	Clothing - Safety Boots	1,204	1,500	1,800
45100	City Attorney/Legal Services	0	5,000	5,000
45200	Account & Audit	5,000	5,000	5,000
45421	Collection System Maint.	1,693	10,000	10,000
45441	Reimb City Departments	111,265	112,996	120,033
45600	Telephone	9,157	7,000	9,000
45700	Contract Services	47,668	39,732	50,000
45901	Advertising	75	100	100
45905	IT Consultant	2,638	4,845	5,000
45915	Title Search Fees	1,000	1,500	2,500



## WASTE WATER FUND FY2024-2025 ADOPTED BUDGET

### 406 ENTERPRISE FUNDS

#### 695 WASTE WATER

ACCT NUMBER	DESCRIPTION	22-23 ACTUAL	23-24 BUD	24-25 ADOPTED
45950	Rentals	3,000	3,000	3,000
46001	Repairs And Maint	89,975	111,000	100,000
46002	Solid Waste Disposal	226,736	266,482	280,762
46100	Building Ins	58,028	58,100	67,500
46300	Fleet & Equip Insurance	935	950	1,100
47100	Computer Supply /Maint	4,207	5,000	4,000
47201	Office Equip	6,904	4,500	6,500
47351	Lab Equipment & Testing	21,972	27,100	29,329
48101	Electricity	148,033	226,825	176,955
48102	Water & Sewer	3,629	8,000	5,000
48103	Heating Fuel	21,963	21,000	23,000
48109	Propane	2,140	900	500
49338	Sewer Collection System Assess	97,133	0	0
49340	Engineering - WWTF Upgrade	0	450,000	0
49339	Portable Vacuum Unit	0	0	145,000
49342	WWTF Lab Roof top HVAC Replace	0	0	100,000
49412	Meter Replacement Program	0	384,000	48,000
49737	Downtown Imp - Prin	37,400	37,400	37,400
49738	Downtown Imp - Int	11,686	9,685	7,918
49743	Cemetery Road Improvements - P	71,333	71,667	71,667
49744	Cemetery Road Improvements - I	41,750	38,112	34,457
49777	SRF Loan Payment-Prin	523,266	519,101	519,959
49778	SRF Loan Payment-Interest	54,720	39,037	28,701
49779	WWTF Upgrade - Prin	590,900	590,900	590,900
49780	WWTF Upgrade - Int	388,645	224,542	212,724
<i>Waste Water</i>		<b>3,332,074</b>	<b>4,183,996</b>	<b>3,619,635</b>
<i>Difference From Previous Budget</i>				<b>-564,360</b>
<i>Percentage Difference From Previous Budget</i>				<b>-13.49%</b>



## **WATER FUND FY2024-2025 ADOPTED BUDGET**

### **406 ENTERPRISE FUNDS**

#### **690 WATER DEPARTMENT**

<b>ACCT NUMBER</b>	<b>DESCRIPTION</b>	<b>22-23 ACTUAL</b>	<b>23-24 BUD</b>	<b>24-25 ADOPTED</b>
40200	Full Time Salaries	401,579	447,439	495,735
40300	Overtime	6,176	12,000	12,000
40400	Longevity	0	11,000	12,500
40430	Clothing Allowance	2,877	2,100	2,100
40440	Educational Incentive	2,200	2,200	2,200
40450	Standby/SCADA Pay	32,207	32,032	32,032
41100	Health/Dental Ins	161,632	171,204	187,177
41200	Life & Disability	6,321	5,998	7,937
41500	Retirees Life Insurance	491	491	491
41700	Fica/Medicare	32,772	38,768	42,577
41750	Unemploy Insurance	429	430	480
41775	Workers Comp Insurance	9,901	11,098	11,098
41780	State Retirement	61,670	68,282	75,019
43000	Travel/Training	4,674	4,300	4,500
44101	Office Supplies	5,917	7,000	7,000
44104	Paging units	373	500	500
44400	Vehicle Fuel	5,280	5,000	5,000
44500	Postage	21,641	20,000	22,000
44654	Safety Materials	888	2,500	2,500
44661	Sodium Hydroxide	87,400	109,914	75,822
44662	Sodium Hypochlorite	17,321	27,040	18,660
44664	Polymer Aid	11,787	12,225	12,000
44665	Activated Carbon	24,400	26,840	26,480
44666	Poly Phosphate	25,065	28,868	28,868
44668	Misc Chemicals	9,095	11,000	12,300
44669	Aluminum Sulphate	90,457	114,400	114,400

## WATER FUND FY2024-2025 ADOPTED BUDGET

### 406 ENTERPRISE FUNDS

#### 690 WATER DEPARTMENT

<i>ACCT NUMBER</i>	<i>DESCRIPTION</i>	<i>22-23 ACTUAL</i>	<i>23-24 BUD</i>	<i>24-25 ADOPTED</i>
44800	Clothing	1,912	2,100	2,100
45100	Legal Services	0	5,000	5,000
45200	Account & Audit	5,000	5,000	5,000
45401	Repairs To Mains	21,766	75,000	75,000
45403	Repairs To Services	7,644	10,000	15,000
45404	Repairs To Hydrants	4,266	10,000	10,000
45422	Repair WTP Struct & Eq.	29,870	42,350	41,000
45441	Reimb City Departments	128,265	129,996	137,033
45448	Lagoon Cleaning	81,723	50,000	60,000
45600	Telephone	13,380	11,872	13,390
45601	Cell Phones	557	558	558
45700	Contract Services	65,385	80,000	80,000
45905	IT Consultant	2,638	3,500	5,000
45908	Consultant	0	5,000	5,000
45915	Title Search Fees	1,000	1,500	2,500
45950	Rentals	3,000	3,000	3,000
46100	Building Ins	28,728	29,000	35,000
46300	Fleet & Equip Insurance	2,795	2,800	3,200
47200	Office Machine/Software Maint	9,778	5,000	7,300
47201	Office Equip	5,667	5,700	5,700
47351	Lab Equipment & Testing	16,622	24,000	29,000
47352	Other Distrib. Equipment	3,317	7,000	5,000
47600	Vehicle Maintenance	936	2,000	4,000
48101	Electricity	124,615	170,000	136,000
48103	Heating Fuel	4,168	2,000	3,000
48104	Trash Collection	1,309	1,200	1,400
48109	Propane	37,720	35,000	36,500
49353	Meters	31,489	25,000	30,000



## WATER FUND FY2024-2025 ADOPTED BUDGET

### 406 ENTERPRISE FUNDS

#### 690 WATER DEPARTMENT

<i>ACCT NUMBER</i>	<i>DESCRIPTION</i>	<i>22-23 ACTUAL</i>	<i>23-24 BUD</i>	<i>24-25 ADOPTED</i>
49387	Replace Raw Water Pumps	0	100,000	0
49410	Water Main Replacement	0	0	203,260
49411	WTP Evaluation	21,205	0	0
49412	Meter Replacement Program	0	576,000	72,000
49737	Downtown Imp - Prin	79,475	79,475	79,475
49738	Downtown Imp - Int	24,833	20,581	16,286
49743	Cemetery Road Imp - Prin	71,333	71,667	71,667
49744	Cemetery Road Imp - Int	41,750	38,112	34,457
49754	Water Upgrade NHMBB P	90,000	90,000	90,000
49755	Water Upgrade NHMBB I	19,063	15,738	11,913
49756	Water Upgrade-SRF-Prin	260,000	270,000	280,000
49757	Water Upgrade-SRF-INT	58,900	48,500	37,700
49762	High ST Bond-Prin	9,500	9,500	9,500
49763	High St Bond- Int	1,211	727	243
<i>Water Department</i>		<i>2,333,372</i>	<i>3,236,505</i>	<i>2,873,558</i>
<i>Difference From Previous Budget</i>				<i>-362,947</i>
<i>Percentage Difference From Previous Budget</i>				<i>-11.21%</i>



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**SOLID WASTE FUND FY2024-2025 ADOPTED BUDGET**

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**410 ENTERPRISE FUNDS****670 SOLID WASTE DISPOSAL**

<b>ACCT NUMBER</b>	<b>DESCRIPTION</b>	<b>22-23 ACTUAL</b>	<b>23-24 BUD</b>	<b>24-25 ADOPTED</b>
49600	Bags	104,483	100,000	110,000
49602	Bulky Waste Stickers	0	800	800
49604	Bulky Waste Disposal	6,806	10,500	10,500
49606	Collection Service	507,329	535,000	553,837
49608	Composting	900	960	1,032

*Solid Waste Disposal* **619,518** **647,260** **676,169**

*Difference From Previous Budget* 28,909

*Percentage Difference From Previous Budget* 4.47%



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**CABLE FUND FY2024-2025 ADOPTED BUDGET**

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**409 CABLE/COMMUNITY OUTREACH****990 CABLE FUND**

<b>ACCT NUMBER</b>	<b>DESCRIPTION</b>	<b>22-23 ACTUAL</b>	<b>23-24 BUD</b>	<b>24-25 ADOPTED</b>
40220	Part Time Salaries	1,153	5,000	5,000
41700	Fica/Medicare	88	383	383
41750	Unemploy Insurance	58	60	60
41775	Workers Comp Insurance	269	270	270
43000	Travel/Training	0	600	300
44100	Operating Supplies	1,331	2,500	2,500
45100	City Attorney/Legal Services	2,215	7,500	3,000
45700	Contract Services	35,476	38,000	38,000
47201	Equipment	62,469	20,000	20,000

<i>Cable Fund</i>	<b>103,059</b>	<b>74,313</b>	<b>69,513</b>
<i>Difference From Previous Budget</i>			<b>-4,800</b>
<i>Percentage Difference From Previous Budget</i>			<b>-6.46%</b>

# **SCHOOL ADMINISTRATIVE UNIT FIFTY-SIX**

## **Somersworth School District**

51 West High Street

Somersworth, NH 03878

(603) 692-4450 • Fax (603) 692-9100

Providing Services for SAU 104 Rollinsford School District

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To: Honorable Mayor Matt Gerding  
City Council Members  
Bob Belmore, City Manager  
Scott Smith, Finance Director

From: Somersworth School Board  
Lou Goscinski, Interim Superintendent of Schools  
Katie Krauss, Business Administrator

Date: February 23, 2024

Regards: FY 2024-2025 School Department Proposed Budget

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Attached please find the FY 2025 School Department Budget.

### **Superintendent's Recommended Budget**

On pages two and three of the memo you will find the Superintendent's recommended budget. The recommended budget allows for the district to:

- Meet all contractual obligations for salaries and benefits for staff as well as contracted services and special education
- Keep all current programs for our students
- Includes staff for our preschool program previously funded through ESSER Funds
- Includes staff for grounds maintenance
- Includes two school to home coordinators that will help in increasing attendance rates, supporting families in completing documentation related to their educational programming, proactively engages families, and connecting families with resources/programs.

### **Tax Cap Compliant Budget**

On pages four and five of the memo you will find the tax cap compliant budget. The tax cap compliant budget includes the following:

- Reductions totaling \$1,176,230 (See Page 6)
- Decreases current programs for students
- Reduces 9.7 total staff positions throughout the district
- Decreases supplies in each of the schools in the district
- Reduces the SYC Before/After School Program

We look forward to collaborating closely with the City Council throughout the budget process as we explore opportunities for preserving our current programs and services for the students of the Somersworth School District.

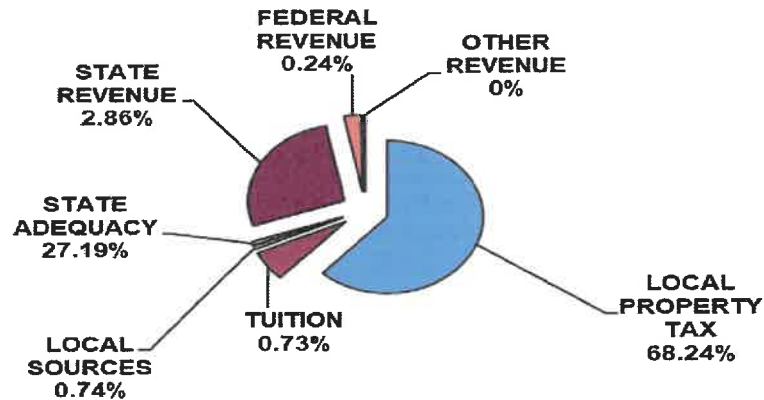
## **FY 2025 Superintendent's Recommended Budget**

### **Revenues:**

The projected Fiscal Year 2024-2025 estimated revenue is \$10,381,308 which results in a decrease in estimated revenue of approximately \$388,716 primarily due to the following reasons:

- Reduction in State of NH Adequacy Education Aid: \$(318,345)
- Reduction in Building Aid: \$(17,383)
- Reduction in Indirect Cost Revenue: \$(5,400)
- Reduction in Use of Fund Balance: \$(100,000)
- Increase in Rollinsford SAU Fee for Services: \$34,413
- Increase in Building Use Fees: \$500
- Increase in Other State Aid: \$17,499

### **FY 2025 - Estimated Revenue**



### **Expenditures:**

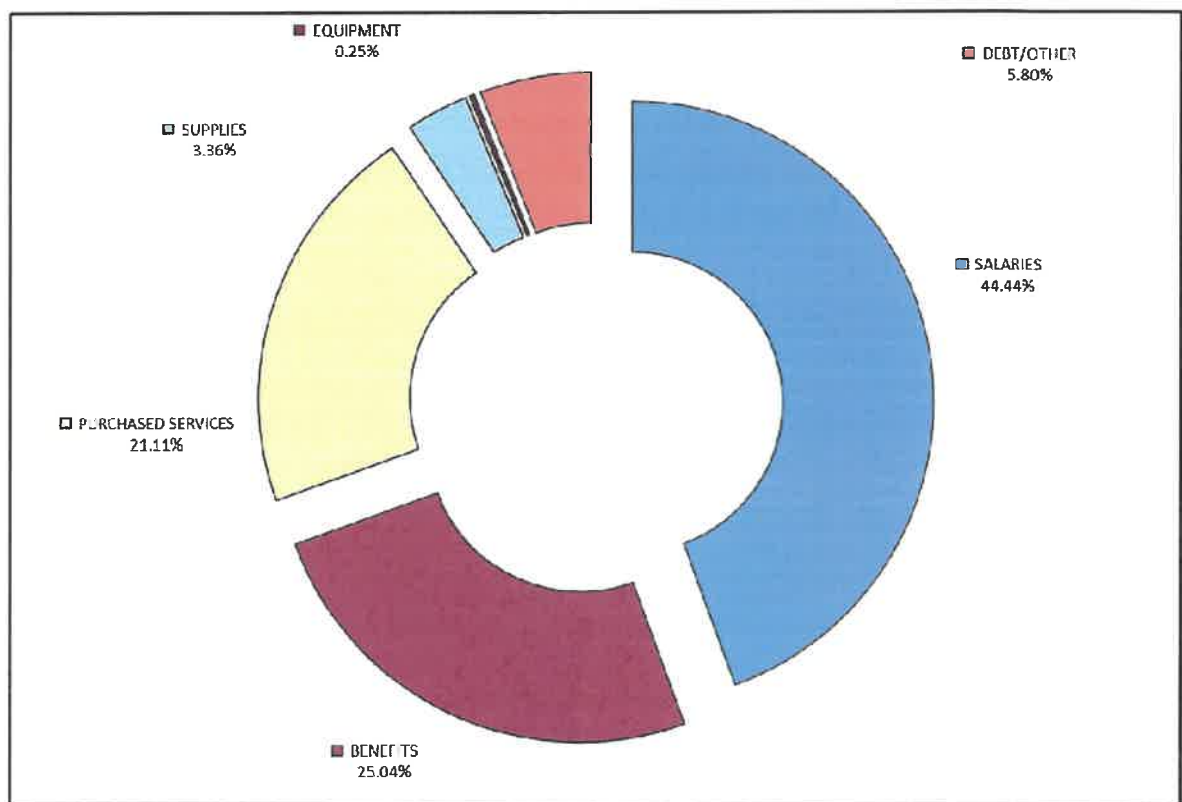
The Fiscal Year 2024-2025 Superintendent's Recommended Budget total is \$32,685,977.

The proposed expenditure change is \$1,623,561 more than the Fiscal Year 2023-2024

Approved Budget. Expenditure increases are primarily due to the following reasons:

- Custodial Negotiated Contract Increases: \$47,806
- Teacher Negotiated Contract Increases: \$797,835
- Clerical and Paraprofessional Negotiated Contract Increases: \$372,050
- Administrator Contract Increases: \$139,314
- Special Education Increases: \$126,443
- New Staff Requests: \$304,135
- Transportation Contracts: \$28,198
- SAU Budget Increases: \$191,071
- Other Budget Changes: \$(383,291)

The following chart is a summary of the General Fund proposed budget by major category:



### **Net Budget**

The Fiscal Year 2024-2025 net budget is \$22,304,669, an increase of \$2,012,277.

Estimated Tax Impact: \$1.75

### **Tax Cap**

The maximum increase permitted by the tax cap is \$836,047. Based on the recommended budget the increase is \$1,176,230 above the tax cap.

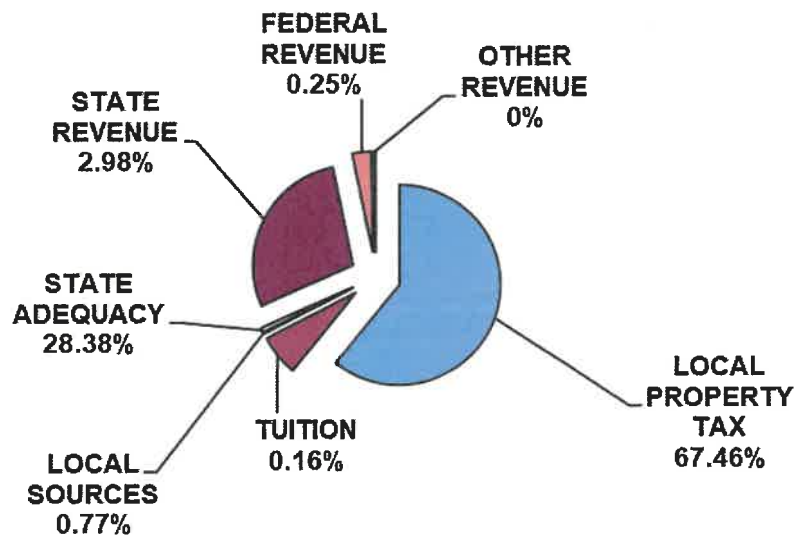
## FY 2025 Tax Cap Compliant Budget

### Revenues

The projected Fiscal Year 2024-2025 estimated revenue is \$10,191,308 which results in a decrease in estimated revenue of approximately \$578,716 primarily due to the following reasons:

- Reduction in State of NH Adequacy Education Aid: \$(318,345)
- Reduction in Building Aid: \$(17,383)
- Reduction in Indirect Cost Revenue: \$(5,400)
- Reduction in SYC Revenue: \$(190,000)
- Reduction in Use of Fund Balance: \$(100,000)
- Increase in Rollinsford SAU Fee for Services: \$34,413
- Increase in Building Use Fees: \$500
- Increase in Other State Aid: \$17,499

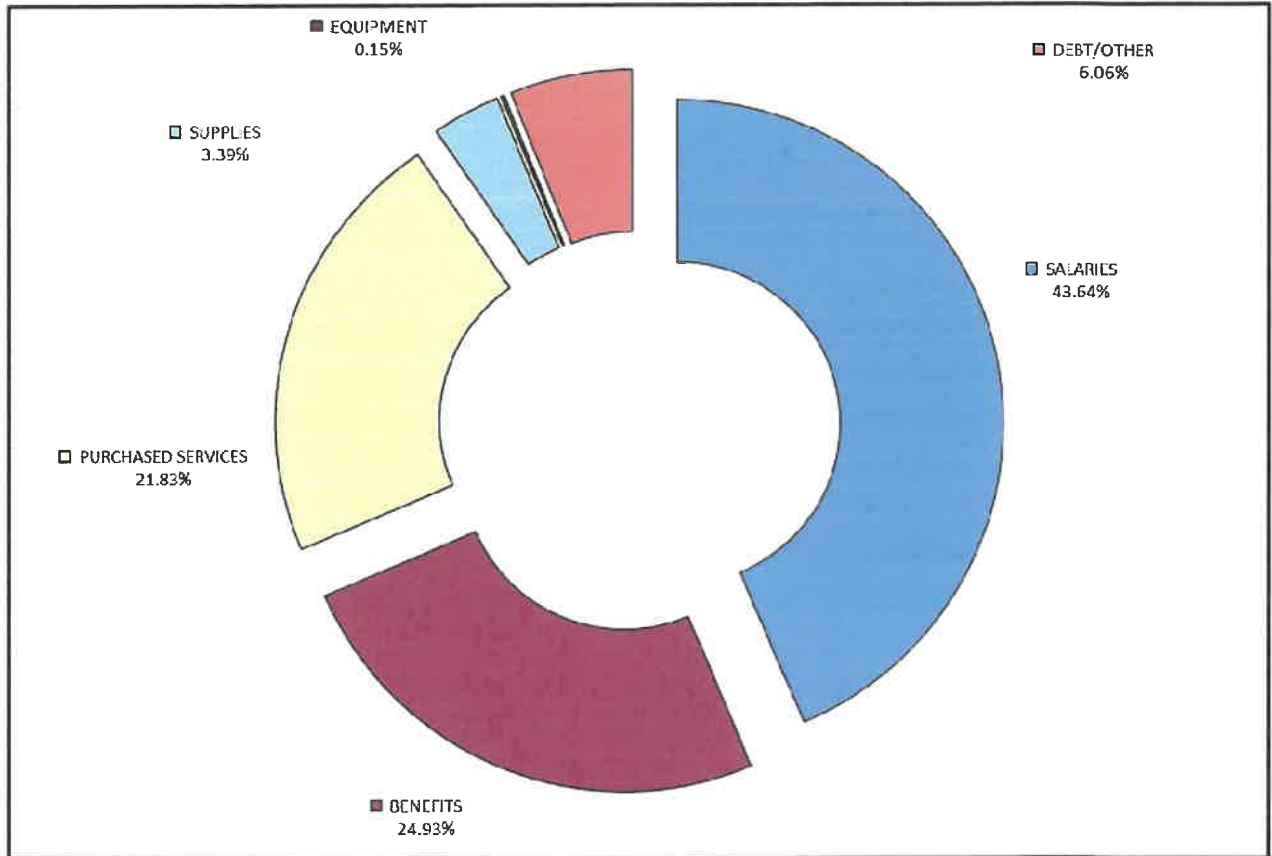
### **FY 2025 - Estimated Revenue**



## **Expenditures**

The Fiscal Year 2024-2025 Proposed Budget total is \$31,319,747. The proposed expenditure change is \$257,331 more than the Fiscal Year 2023-2024 Approved Budget.

The following chart is a summary of the General Fund proposed budget by major category:



## **Net Budget**

The Fiscal Year 2024-2025 net budget is \$21,128,439 an increase of \$836,047.  
Estimated Tax Impact: \$0.73

## **Tax Cap**

In order to meet the tax cap requirement, significant budget reductions needed to be made to the Superintendent's recommended budget. Budget reductions are broken into three tiers based on impact to the school district. All reductions listed have a severe impact on the educational programs that we provide for students.

## Somersworth 2024-2025 Budget Reductions

### Tier One Budget Reductions

Tech Computer Hardware	23,111.00
Maple Wood Building Level Increase	5,000.00
CTC Building Level Increase	3,000.00
High School Building Level Increase	4,000.00
Facilities Increase	20,822.00
Middle School Building Level Increase	21,975.00
Late Bus	17,000.00
.5 Maplewood Aide	20,000.00
Data Position	70,048.00
School to Home Coordinator (one position)	82,251.00
	<b>267,207.00</b>

### Tier Two Budget Reductions

SYC Program (Net Revenue and Expenses)	100,000.00
Grounds Maintenance Position	83,497.00
Foreign Language (Part Time Position)	33,545.00
SPED Para MW	45,000.00
Idlehurst SPED Para Position	45,000.00
Part Time Custodian	30,825.00
Middle School Classroom Teacher	80,000.00
	<b>417,867.00</b>

### Tier Three Budget Reductions

CTC Program	109,685.00
High School Teaching Position	80,000.00
Library Position MS/HS	80,000.00
Building Aid MW	45,000.00
School to Home Coordinators (One Position)	82,251.00
Middle School Case Manager	94,220.00
	<b>491,156.00</b>

<b>Total Budget Reductions</b>	<b>1,176,230.00</b>
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## GENERAL FUND REVENUE ESTIMATES

	FY 23-24	FY 24-25
<b>SCHOOL:</b>		
STATE ADEQUACY GRANT	9,179,564	8,861,219
OTHER STATE AID	9,362	26,861
MEDICAID REIMBURSEMENT	50,000	50,000
BUILDING AID	471,201	453,818
SPECIAL EDUCATION AID	425,000	425,000
TRI-CITY CAREER TECHNICAL AID	55,000	55,000
TUITION	49,000	49,000
ROLLINSFORD SAU REVENUE	203,997	238,410
INDIRECT COST REVENUE	33,400	28,000
MISCELLANEOUS SCHOOL	3,500	4,000
OTHER FINANCING SERVICES	100,000	0
SYN REVENUE	190,000	0
<b>SUBTOTAL SCHOOL INTERGOVERNMENTAL</b>	<b>10,770,024</b>	<b>10,191,308</b>
<b>DECREASE IN REVENUES FROM PREVIOUS YEAR</b>		<b>(578,716)</b>
<b>PERCENTAGE OF DECREASE IN REVENUES</b>		<b>-5.37%</b>

**SCHOOL DEPARTMENT FY 2023-2024 APPROVED BUDGET**

PERSONNEL	23-24	24-25	CHANGE	24-25 Proposed STAFF CHANGES
	ACTUAL STAFFING	APPROVED STAFFING		
<b>IDLEHURST ELEMENTARY SCHOOL</b>				
Principal	1.0	1.0	0.0	Teachers (5.7)
Assistant Principal	1.0	1.0	0.0	Paraprofessionals (3.5)
Guidance	1.5	2.0	0.5	Other 0.0
Teachers (Including Nurse and Speech)	28.2	28.2	0.0	Clerical 0.0
Clerical	1.5	1.5	0.0	Custodial (0.5)
Paraprofessionals	23.0	21.0	(2.0)	<b>TOTAL STAFF CHANGES (9.7)</b>
Other (ESOL Assistant)	0.0	0.0	0.0	
Custodians	3.5	3.5	0.0	
<b>MAPLE WOOD ELEMENTARY SCHOOL</b>				
Principal	1.0	1.0	0.0	
Assistant Principal	1.0	1.0	0.0	
Guidance	1.5	2.0	0.5	
Teachers (Including Nurse, ESOL and Speech)	24.3	24.3	0.0	
Clerical	1.5	1.5	0.0	
Paraprofessionals/Aides	13.5	12.0	(1.5)	
Other	0.0	0.0	0.0	
Custodians	3.0	3.0	0.0	
<b>SOMERSWORTH MIDDLE SCHOOL</b>				
Principal	1.0	1.0	0.0	
Assistant Principal	1.0	1.0	0.0	
Guidance	3.0	2.0	(1.0)	
Teachers (Including Nurse and Speech)	32.8	30.3	(2.5)	
Clerical	2.0	2.0	0.0	
Paraprofessionals	12.0	12.0	0.0	
Other (Inclusion Program Assistant, Speech Assistant)	0.0	0.0	0.0	
Custodians	3.5	3.0	(0.5)	
<b>SOMERSWORTH HIGH SCHOOL</b>				
Principal	1.0	1.0	0.0	
Assistant Principal	1.0	1.0	0.0	
Guidance	2.0	2.0	0.0	
Teachers (Including Nurse)	30.3	28.1	(2.2)	
Clerical	3.0	3.0	0.0	
Paraprofessionals	20.0	20.0	0.0	
Other	2.0	2.0	0.0	
Custodians	3.0	3.0	0.0	
<b>CAREER TECHNICAL CENTER</b>				
Director	1.0	1.0	0.0	
Guidance	0.0	0.0	0.0	
Teachers	7.9	6.9	(1.0)	
Clerical	1.0	1.0	0.0	
Paraprofessionals	0.8	0.8	0.0	
Other	0.0	0.0	0.0	
Custodians	2.0	2.0	0.0	
<b>OTHER</b>				
Facilities Director	1.0	1.0	0.0	
Maintenance	1.0	1.0	0.0	
Special Education Liaison	0.5	0.5	0.0	
Grounds Maintenance	0.0	0.0	0.0	
Federal Grants Manager/Title I Director	0.3	0.3	0.0	
<b>SAU STAFF</b>				
Superintendent	1.0	1.0	0.0	
Assistant Superintendent	0.0	1.0	1.0	
Business Administrator	1.0	1.0	0.0	
Student Services Director	0.0	1.0	1.0	
Human Resources	1.0	1.0	0.0	
Payroll/Accounts Payable	1.0	1.0	0.0	
Special Education Secretary	1.0	1.0	0.0	
Administrative Assistant	1.0	1.0	0.0	
Receptionist	1.0	1.0	0.0	

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**MAPLE WOOD ELEMENTARY SCHOOL**  
**1100 REGULAR EDUCATION**

ACCT NUMBER DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5110 Teacher Salaries	1,130,604	1,050,449	1,117,774
5110 Paraprofessional Salaries	22,742	40,601	0
5110 Substitutes Salaries	48,930	21,100	21,100
5200 Health & Dental Insurance	314,711	314,870	324,390
5200 Life & Disability	3,503	3,330	3,194
5200 FICA/Medicare	86,926	85,079	87,124
5200 State Retirement	237,711	204,255	213,816
5300 Contracted Services	0	0	0
5400 Maintenance Agreement	8,088	5,626	8,000
5400 Equipment Repairs -Music	295	400	400
5400 Copier Lease/Purchase	7,115	10,210	6,320
5600 General Supplies	15,948	36,648	23,202
5600 Print Media	1,829	4,754	4,404
5600 Software	9,834	11,178	10,749
5700 Computer Hardware	0	0	0
5700 Furniture	2,596	500	500
5700 Other Equipment	0	0	0
<b>Regular Education</b>	<b>1,890,831</b>	<b>1,789,000</b>	<b>1,820,972</b>
<b>Difference From Previous Budget</b>			<b>31,972</b>
<b>Percentage Difference From Previous Budget</b>			<b>1.79%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**MAPLE WOOD ELEMENTARY SCHOOL**  
**1200 SPECIAL EDUCATION**

ACCT NUMBER	DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5110	SPED Teacher Salaries	190,865	182,000	198,051
5110	SPED Paraprofessional Salaries	300,846	225,101	371,054
5200	SPED Health & Dental Insurance	171,869	120,669	163,735
5200	SPED Life & Disability	2,129	1,774	2,242
5200	SPED FICA/Medicare	36,141	31,145	43,536
5200	SPED State Retirement	82,486	66,625	85,366
5300	SPED Contracted Services	205,983	276,932	167,893
5500	SPED Tuition	320,315	544,332	349,584
5600	SPED Supplies	2,000	1,425	900
5600	SPED Technology Supplies	0	125	50
5600	SPED Print Media	1,150	1,000	200
5600	SPED Software	0	0	0
5700	SPED Computer Hardware	0	0	0
5700	SPED Furniture	0	0	700
5700	SPED Other Equipment	0	0	0
5110	ESL Teacher Salaries	43,935	49,046	52,828
5200	ESL Teacher Benefits	23,646	25,408	26,950
5600	ESL Supplies	0	0	0
5300	Gifted & Talented - Services	0	0	0
5600	Gifted & Talented - Supplies	0	0	0
<b>Special Education</b>		<b>1,381,365</b>	<b>1,525,582</b>	<b>1,463,089</b>
<b>Difference From Previous Budget</b>				<b>(62,493)</b>
<b>Percentage Difference From Previous Budget</b>				<b>-4.10%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**MAPLE WOOD ELEMENTARY SCHOOL**  
**2120 GUIDANCE SERVICES**

ACCT NUMBER	DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5110	Guidance Salaries	43,647	53,152	135,701
5200	Guidance - Health & Dental Insurance	17,325	29,276	42,533
5200	Guidance - Life & Disability	147	178	354
5200	Guidance - FICA/Medicare	2,782	4,066	10,381
5200	Guidance - State Retirement	9,175	10,439	26,652
5300	Guidance-Contracted Services	870	1,900	1,900
5600	Guidance Supplies	0	135	200
5600	Guidance Print Media	145	300	0
5600	Guidance Software	0	100	0
5700	Guidance Furniture	0	0	200
5800	Guidance Dues	0	0	258
<b>Guidance Services</b>		<b>74,092</b>	<b>99,546</b>	<b>218,179</b>
<b>Difference From Previous Budget</b>				<b>118,632</b>
<b>Percentage Difference From Previous Budget</b>				<b>119.17%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**MAPLE WOOD ELEMENTARY SCHOOL**  
**2130 HEALTH SERVICES**

ACCT NUMBER	DESCRIPTION	22-23	24-25	
		Actual	23-24 BUD	APPROVED
5110	Nurse Salary	53,394	55,789	57,240
5200	Nurse - Health & Dental Insurance	26,484	29,276	22,585
5200	Nurse - Life & Disability	171	173	174
5200	Nurse - FICA/Medicare	3,583	4,268	4,379
5200	Nurse - State Retirement	11,223	10,957	11,242
5400	Nurse-Maintenance Agreements	0	319	319
5600	Nursing Supplies	399	600	2,700
5600	Nursing Software	626	780	780
5700	Nursing Computer Hardware	0	0	0
5700	Nursing Other Equipment	0	0	0
<b>Health Services</b>		<b>95,881</b>	<b>102,162</b>	<b>99,418</b>
<b>Difference From Previous Budget</b>				<b>(2,744)</b>
<b>Percentage Difference From Previous Budget</b>				<b>-2.69%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**MAPLE WOOD ELEMENTARY SCHOOL**  
**2150 SPEECH & LANGUAGE SERVICES**

ACCT NUMBER	DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5110	Speech Teacher Salaries	0	0	0
5200	Speech - Health & Dental Insurance	0	0	0
5200	Speech - Life & Disability	0	0	0
5200	Speech - FICA/Medicare	0	0	0
5200	Speech - State Retirement	0	0	0
5300	Speech-Professional Services	0	579	579
5600	Speech Supplies	173	400	400
5600	Speech Print Media	0	0	0
<b>Speech &amp; Language Services</b>		<b>173</b>	<b>979</b>	<b>979</b>
<b>Difference From Previous Budget</b>				<b>0</b>
<b>Percentage Difference From Previous Budget</b>				<b>0.00%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**MAPLE WOOD ELEMENTARY SCHOOL**  
**2210 TESTING SERVICES**

ACCT NUMBER	DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5300	Testing Services-Contracted Services	4,374	4,050	4,050
5600	Testing Supplies	0	0	0
5600	Testing Print Media	500	0	1,200
<b>Testing Services</b>		<b>4,874</b>	<b>4,050</b>	<b>5,250</b>
<b>Difference From Previous Budget</b>				<b>1,200</b>
<b>Percentage Difference From Previous Budget</b>				<b>29.63%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**MAPLE WOOD ELEMENTARY SCHOOL**  
**2222 LIBRARY SERVICES**

ACCT NUMBER	DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5110	Librarian Salaries	25,510	26,646	27,720
5200	Librarian - Health & Dental Insurance	10,593	11,710	12,064
5200	Librarian - Life & Disability	74	76	76
5200	Librarian - FICA/Medicare	1,700	2,038	2,121
5200	Librarian - State Retirement	5,361	5,233	5,444
5600	Library Supplies	377	500	500
5600	Library Print Media	741	1,000	1,000
5600	Library Software	822	1,103	1,103
<b>Library Services</b>		<b>45,179</b>	<b>48,306</b>	<b>50,028</b>
<b>Difference From Previous Budget</b>				<b>1,722</b>
<b>Percentage Difference From Previous Budget</b>				<b>3.56%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**MAPLE WOOD ELEMENTARY SCHOOL**  
**2400 SCHOOL ADMINISTRATION SERVICES**

ACCT NUMBER	DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5110	Clerical Salaries	59,986	65,797	75,898
5110	Administrator Salaries	185,180	190,735	209,901
5110	Leadership Team Salaries	16,000	16,000	16,000
5200	Health & Dental Insurance	51,660	60,012	60,808
5200	Life & Disability	1,046	1,410	1,387
5200	FICA/Medicare	19,260	20,844	23,241
5200	State Retirement	50,583	49,504	55,029
5200	Professional Development	525	0	0
5400	Maintenance Agreement	825	0	0
5400	Equipment Repairs	0	0	0
5500	Postage	1,904	1,600	1,600
5600	General Supplies	1,624	2,195	2,890
5600	Subscriptions and Books	0	0	0
5700	Computer Hardware	0	0	0
5700	Furniture	0	0	400
5700	Other Equipment	0	200	0
5800	Dues	1,598	1,600	1,600
<b>School Administration Services</b>		<b>390,191</b>	<b>409,897</b>	<b>448,753</b>
<b>Difference From Previous Budget</b>				<b>38,856</b>
<b>Percentage Difference From Previous Budget</b>				<b>9.48%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**MAPLE WOOD ELEMENTARY SCHOOL**  
**2600 CUSTODIAL & MAINTENANCE SERVICES**

ACCT NUMBER	DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5110	Custodial Salaries	135,949	143,707	148,637
5200	Custodial - Health & Dental Insurance	46,376	60,308	63,264
5200	Custodial - Life & Disability	731	756	756
5200	Custodial - FICA/Medicare	9,805	10,994	11,371
5200	Custodial - State Retirement	19,619	19,444	20,111
5600	Custodial Supplies	6,394	7,000	7,000
5700	Custodial Equipment	495	500	500
5400	Water & Sewer	4,336	6,400	6,400
5400	Performance Contract Lease	26,926	26,963	26,963
5500	Telephone	3,128	2,700	2,700
5600	Natural Gas	17,844	40,000	40,000
5600	Electric	35,565	38,000	38,000
5300	Maintenance Contracted Services	0	8,700	8,700
5400	Lawn Care	346	2,000	5,000
5400	Equipment Repairs	59,946	22,000	19,000
5600	Maintenance Materials	1,657	5,000	5,000
5400	Maintenance Contingency	216	0	0
5400	Special Projects	0	0	0
<b>Custodial &amp; Maintenance Services</b>		<b>369,332</b>	<b>394,472</b>	<b>403,401</b>
<b>Difference From Previous Budget</b>				<b>8,929</b>
<b>Percentage Difference From Previous Budget</b>				<b>2.26%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**MAPLE WOOD ELEMENTARY SCHOOL**  
**2700 TRANSPORTATION SERVICES**

ACCT NUMBER DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5500 Field Trip/Cocurricular Transportation	695	700	575
<i>Transportation Services</i>	695	700	575
<i>Difference From Previous Budget</i>			(125)
<i>Percentage Difference From Previous Budget</i>			0.00%

<i>Maple Wood Elementary School</i>	4,252,613	4,374,695	4,510,647
<i>Difference From Previous Budget</i>			135,952
<i>Percentage Difference From Previous Budget</i>			3.11%

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**IDLEHURST ELEMENTARY SCHOOL**  
**1100 REGULAR EDUCATION**

ACCT NUMBER DESCRIPTION	22-23	24-25	
	Actual	23-24 BUD	APPROVED
5110 Teacher Salaries	1,132,985	1,096,873	1,162,502
5110 Paraprofessional Salaries	200,717	182,111	203,081
5110 Substitutes Salaries	38,691	48,900	48,900
5200 Health & Dental Insurance	414,354	411,494	437,104
5200 Life & Disability	4,507	4,157	4,148
5200 FICA/Medicare	98,348	101,583	108,208
5200 State Retirement	267,972	237,841	253,780
5400 Maintenance Agreement	10,257	9,522	10,000
5400 Equipment Repairs	0	0	0
5400 Copier/Lease Purchase	11,858	18,074	10,533
5600 General Supplies	22,224	19,124	24,334
5600 Print Media	2,490	2,500	2,500
5600 Software	6,044	5,800	4,350
5700 Computer Hardware	0	0	0
5700 Furniture	0	0	0
5700 Other Equipment	0	0	0
<b>Regular Education</b>	<b>2,210,447</b>	<b>2,137,980</b>	<b>2,269,439</b>
<b>Difference From Previous Budget</b>			<b>131,460</b>
<b>Percentage Difference From Previous Budget</b>			<b>6.15%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**IDLEHURST ELEMENTARY SCHOOL**  
**1200 SPECIAL EDUCATION**

ACCT NUMBER DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5110 SEE Teacher Salaries	47,255	49,618	116,026
5110 SEE Paraprofessional Salary	48,760	83,163	93,492
5110 SEE Paraprofessional Salary	0	0	0
5110 SPED Teacher Salaries	227,024	270,004	281,610
5110 SPED Paraprofessional Salaries	295,739	399,356	545,178
5200 SPED Health & Dental Insurance	264,193	270,290	288,060
5200 SPED Life & Disability	2,449	3,364	3,940
5200 SPED FICA/Medicare	43,264	61,369	79,275
5200 SPED State Retirement	106,209	128,059	162,473
5300 SPED Professional Services	55,228	145,605	214,318
5300 SEE Contracted Services	0	132,687	137,364
5500 SPED Tuition - Preschool	9,215	0	0
5500 SPED Tuition to LEA	0	0	0
5500 SPED Tuition	95,769	184,597	227,338
5600 SEE General Supplies	276	300	300
5600 SEE Technical General Supplies	0	1,000	1,000
5600 SPED Supplies	1,013	1,000	1,000
5600 SPED Technology Supplies	0	500	500
5600 SPED Print Media	469	400	400
5110 ESL - Salaries	69,328	72,794	76,070
5200 ESL - Health & Dental Insurance	26,484	29,276	30,167
5200 ESL - Life & Disability	195	200	199
5200 ESL - FICA/Medicare	4,656	5,569	5,819
5200 ESL - State Retirement	14,573	14,297	14,940
5300 ESL Tutor Contracted Services	0	584	584
5600 ESL Tutor Supplies	194	200	200
5300 Gifted & Talented - Services	0	0	0
5600 Gifted & Talented - Supplies	0	0	0
<b>Special Education</b>	<b>1,312,293</b>	<b>1,854,230</b>	<b>2,280,253</b>
<b>Difference From Previous Budget</b>			<b>426,023</b>
<b>Percentage Difference From Previous Budget</b>			<b>22.98%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**IDLEHURST ELEMENTARY SCHOOL**  
**2120 GUIDANCE SERVICES**

ACCT NUMBER DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5110 Guidance Salaries	96,185	107,496	114,180
5200 Guidance - Health & Dental Insurance	21,976	23,717	24,735
5200 Guidance - Life & Disability	317	342	342
5200 Guidance - FICA/Medicare	7,172	8,223	8,735
5200 Guidance - State Retirement	20,227	21,112	22,425
5200 Guidance General Supplies	0	0	0
5600 Guidance Subscriptions and Books	0	0	0
5600 Guidance Software	0	0	0
5700 Guidance Computer Hardware	0	0	0
5800 Guidance Dues	0	0	0
<b>Guidance Services</b>	<b>145,876</b>	<b>160,891</b>	<b>170,417</b>
<b>Difference From Previous Budget</b>			<b>9,526</b>
<b>Percentage Difference From Previous Budget</b>			<b>5.92%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**IDLEHURST ELEMENTARY SCHOOL**  
**2130 HEALTH SERVICES**

ACCT NUMBER DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5110 Nurse Salary	57,160	59,555	57,240
5200 Nurse - Health & Dental Insurance	10,988	11,858	22,140
5200 Nurse - Life & Disability	177	180	180
5200 Nurse - FICA/Medicare	4,170	4,556	4,379
5200 Nurse - State Retirement	12,015	11,697	11,242
5400 Nursing Maintenance Agreements	0	0	0
5600 Nursing Supplies	1,319	1,300	1,300
5600 Nursing Software	626	600	600
5700 Nursing Other Equipment	0	0	0
<b>Health Services</b>	<b>86,455</b>	<b>89,746</b>	<b>97,080</b>
<b>Difference From Previous Budget</b>			<b>7,334</b>
<b>Percentage Difference From Previous Budget</b>			<b>8.17%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**IDLEHURST ELEMENTARY SCHOOL**  
**2150 SPEECH & LANGUAGE SERVICES**

ACCT NUMBER	DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5110 SEE	Speech Teacher Salary	0	0	0
5110 SEE	Speech Teaching Assistant Salary	0	0	0
5110	Speech Teacher Salaries	94,422	99,143	103,604
5110	Speech Assistant Salaries	0	0	0
5200	Speech - Health & Dental Insurance	12,079	13,269	14,424
5200	Speech - Life & Disability	308	326	326
5200	Speech - FICA/Medicare	6,974	7,584	7,926
5200	Speech - State Retirement	19,848	19,472	20,348
5300 SEE	Speech Professional Services	0	0	0
5600 SEE	Speech General Supplies	0	200	200
5600	Speech Supplies	358	400	400
<b>Speech &amp; Language Services</b>		<b>133,988</b>	<b>140,394</b>	<b>147,228</b>
<b>Difference From Previous Budget</b>				<b>6,834</b>
<b>Percentage Difference From Previous Budget</b>				<b>4.87%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**IDLEHURST ELEMENTARY SCHOOL**  
**2160 PT/OT SERVICES**

ACCT NUMBER DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5300 SEE PT & OT Professional Services	78,889	54,418	57,139
5600 SEE PT & OT Supplies	0	0	0
<b>PT/OT Services</b>	<b>78,889</b>	<b>54,418</b>	<b>57,139</b>
<b>Difference From Previous Budget</b>			<b>2,721</b>
<b>Percentage Difference From Previous Budget</b>			<b>5.00%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**IDLEHURST ELEMENTARY SCHOOL**  
**2210 TESTING SERVICES**

ACCT NUMBER DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5300 Testing Services	5,688	5,742	5,742
5600 Testing Supplies	0	0	0
<b>Testing Services</b>	<b>5,688</b>	<b>5,742</b>	<b>5,742</b>
<b>Difference From Previous Budget</b>			<b>0</b>
<b>Percentage Difference From Previous Budget</b>			<b>0.00%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**IDLEHURST ELEMENTARY SCHOOL**  
**2222 LIBRARY SERVICES**

ACCT NUMBER DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5110 Librarian Salaries	38,265	39,969	41,579
5200 Librarian - Health & Dental Insurance	14,387	17,566	18,101
5200 Librarian - Life & Disability	112	0	0
5200 Librarian - FICA/Medicare	2,551	3,058	3,181
5200 Librarian - State Retirement	8,045	7,850	8,166
5400 Library Maintenance Agreement	788	788	788
5400 Library Equipment Repair	0	0	0
5600 Media Center Supplies	491	600	600
5600 Library Print Media	961	700	700
5600 Library Electronic Media	0	0	0
5600 Library Software	822	0	0
5700 Library Furniture	0	0	0
5700 Library Other Equipment	0	0	0
<b>Library Services</b>	<b>66,422</b>	<b>70,530</b>	<b>73,115</b>
<b>Difference From Previous Budget</b>			<b>2,585</b>
<b>Percentage Difference From Previous Budget</b>			<b>3.66%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**IDLEHURST ELEMENTARY SCHOOL**  
**2400 SCHOOL ADMINISTRATION SERVICES**

ACCT NUMBER DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5110 Clerical Salaries	65,104	67,456	76,148
5110 Administrator Salaries	177,160	182,475	201,481
5110 Leadership Team Salaries	14,000	16,000	16,000
5200 Health & Dental Insurance	53,699	61,104	63,503
5200 Life & Disability	999	1,177	1,177
5200 FICA/Medicare	18,807	20,344	22,558
5200 State Retirement	48,780	48,107	53,261
5200 Professional Development	4,650	1,440	1,440
5400 Maintenance Agreement	431	435	435
5500 Postage	1,000	750	750
5600 General Supplies	850	850	850
5600 Subscriptions and Books	0	0	0
5700 Other Equipment	0	0	0
5800 Dues	1,120	1,120	1,120
<b>School Administration Services</b>	<b>386,600</b>	<b>401,258</b>	<b>438,723</b>
<b>Difference From Previous Budget</b>			<b>37,465</b>
<b>Percentage Difference From Previous Budget</b>			<b>9.34%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**IDLEHURST ELEMENTARY SCHOOL**  
**2600 CUSTODIAL & MAINTENANCE SERVICES**

ACCT NUMBER DESCRIPTION	22-23	24-25	
	Actual	23-24 BUD	APPROVED
5110 Custodial Salaries	163,992	170,890	176,847
5200 Custodial - Health & Dental Insurance	56,072	46,473	48,703
5200 Custodial - Life & Disability	907	914	913
5200 Custodial - FICA/Medicare	11,765	13,073	13,529
5200 Custodial - State Retirement	19,030	19,162	19,829
5600 Custodial Supplies	15,112	10,000	10,000
5700 Custodial Equipment	0	500	500
5400 Water & Sewer	5,949	6,400	6,400
5500 Telephone	68	800	800
5600 Natural Gas	25,232	40,000	40,000
5600 Electric	63,069	92,705	92,705
5300 Contracted Services	0	11,000	11,000
5400 Lawn Care	0	2,000	2,000
5400 Equipment Repairs	46,670	22,000	22,000
5600 Maintenance Materials	4,733	10,000	10,000
5400 Maintenance Contingency	0	0	0
5400 Special Projects	0	0	0
<b>Custodial &amp; Maintenance Services</b>	<b>412,600</b>	<b>445,917</b>	<b>455,226</b>
<b>Difference From Previous Budget</b>			<b>9,309</b>
<b>Percentage Difference From Previous Budget</b>			<b>2.09%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**IDLEHURST ELEMENTARY SCHOOL**  
**2700 TRANSPORTATION SERVICES**

ACCT NUMBER DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5500 Field Trip/Cocurricular Transportation	216	0	0
<i>Transportation Services</i>	216	0	0
<i>Difference From Previous Budget</i>			0
<i>Percentage Difference From Previous Budget</i>			0.00%
<b>Idlehurst Elementary School</b>	<b>4,839,474</b>	<b>5,361,105</b>	<b>5,994,365</b>
<i>Difference From Previous Budget</i>			633,260
<i>Percentage Difference From Previous Budget</i>			11.81%

**GENERAL FUND FY 2024-2025 APPROVED BUDGET  
MIDDLE SCHOOL**

**1100 REGULAR EDUCATION**

ACCT NUMBER DESCRIPTION	22-23	24-25	
	Actual	23-24 BUD	APPROVED
5110 Teacher Salaries	1,345,011	1,347,544	1,349,951
5110 Paraprofessional Salaries	0	0	0
5110 Substitutes Salaries	32,782	45,000	45,000
5200 Health & Dental Insurance	332,814	379,053	377,048
5200 Life & Disability	4,092	4,323	4,327
5200 FICA/Medicare	100,666	106,530	112,834
5200 State Retirement	284,268	264,658	280,842
5300 Contracted Services	0	0	0
5400 Maintenance Agreement	12,344	11,253	11,253
5400 Equipment Repairs	753	1,000	1,000
5400 Copier Lease/Purchase	15,687	21,001	16,183
5600 General Supplies	21,432	23,000	23,000
5600 Print Media	4,991	5,000	5,000
5600 Electronic Media	4,000	2,000	2,000
5600 Software	9,614	9,775	9,775
5700 Computer Hardware	0	0	0
5700 Furniture Replacement	0	0	0
5700 Other Equipment	2,259	2,500	2,500
<b>Regular Education</b>	<b>2,170,716</b>	<b>2,222,637</b>	<b>2,240,713</b>
<b>Difference From Previous Budget</b>			<b>18,076</b>
<b>Percentage Difference From Previous Budget</b>			<b>0.81%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**MIDDLE SCHOOL**  
**1200 SPECIAL EDUCATION**

ACCT NUMBER DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5110 SPED Teacher Salaries	223,745	293,375	252,880
5110 SPED Paraprofessional Salaries	262,029	365,510	388,243
5200 SPED Health & Dental Insurance	155,724	266,006	250,779
5200 SPED Life & Disability	1,661	2,850	2,546
5200 SPED FICA/Medicare	35,896	50,408	49,044
5200 SPED State Retirement	81,333	103,676	102,195
5300 SPED Contracted Services	20,108	90,175	104,260
5500 SPED Tuition	436,832	343,973	487,931
5534 SPED Postage	41	750	750
5600 SPED Supplies	2,847	2,850	2,850
5600 SPED Technology Supplies	0	0	0
5600 SPED Print Media	126	1,000	1,000
5600 SPED Software	0	1,000	1,000
5700 SPED Computer Hardware	0	0	0
5700 SPED Other Equipment	0	0	0
5110 ESL Teacher Salaries	36,705	29,823	31,165
5200 ESL - Health & Dental Insurance	19,830	10,953	11,292
5200 ESL - Life & Disability	176	82	90
5200 ESL - FICA/Medicare	2,592	2,281	2,384
5200 ESL - State Retirement	7,716	5,857	6,121
5600 ESL Supplies	167	169	169
5300 Gifted & Talented - Services	0	0	0
5600 Gifted & Talented - Supplies	0	0	0
<b>Special Education</b>	<b>1,287,526</b>	<b>1,570,737</b>	<b>1,694,699</b>
<b>Difference From Previous Budget</b>			<b>123,961</b>
<b>Percentage Difference From Previous Budget</b>			<b>7.89%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET  
MIDDLE SCHOOL**

**1400 COCURRICULAR SERVICES & ATHLETICS**

ACCT NUMBER DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5110 Cocurricular Salaries	9,138	10,785	10,985
5200 Cocurricular - FICA/Medicare	699	825	840
5200 Cocurricular - State Retirement	1,920	1,920	1,955
5600 Cocurricular Supplies	0	0	0
5110 Athletic Salaries	22,894	20,195	18,512
5200 Athletic - FICA/Medicare	1,805	1,545	1,416
5200 Athletic - State Retirement	3,796	3,595	3,295
5300 Athletic Officials	2,340	3,000	16,500
5400 Athletic Equipment Repair	261	630	630
5600 Athletic Supplies	1,395	2,000	2,000
5700 Athletic New Equipment	1,085	1,200	1,800
5800 Athletic Dues	0	0	585
<b>Cocurricular Services &amp; Athletics</b>	<b>45,334</b>	<b>45,695</b>	<b>58,519</b>
<b>Difference From Previous Budget</b>			<b>12,824</b>
<b>Percentage Difference From Previous Budget</b>			<b>28.07%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**MIDDLE SCHOOL**

**2120 GUIDANCE SERVICES**

ACCT NUMBER DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5110 Guidance Salaries	174,620	171,028	140,516
5100 Guidance Clerical Salaries	0	0	0
5200 Guidance Health & Dental Insurance	45,576	52,993	42,535
5200 Guidance Life & Disability	549	727	551
5200 Guidance FICA/Medicare	12,660	13,084	10,749
5200 Guidance State Retirement	36,714	33,590	27,597
530 Guidance Contracted Services	840	1,500	1,500
5500 Guidance Postage	27	500	500
5600 Guidance Supplies	532	600	600
5600 Guidance Subscriptions & Books	0	100	100
5600 Guidance Software	0	0	0
5700 Guidance Computer Hardware	0	0	0
5800 Guidance Dues	258	537	537
<b>Guidance Services</b>	<b>271,775</b>	<b>274,659</b>	<b>225,186</b>
<b>Difference From Previous Budget</b>			<b>(49,472)</b>
<b>Percentage Difference From Previous Budget</b>			<b>-18.01%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**MIDDLE SCHOOL**  
**2130 HEALTH SERVICES**

ACCT NUMBER DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5110 Nurse Salary	50,354	55,544	64,779
5200 Nurse - Health & Dental Insurance	11,380	12,266	12,812
5200 Nurse - Life & Disability	166	189	189
5200 Nurse - FICA/Medicare	3,754	4,249	4,956
5200 Nurse - State Retirement	10,584	10,909	12,723
5400 Nursing Maintenance Agreements	0	0	0
5600 Nursing Supplies	965	1,000	1,000
5600 Nursing Software	626	1,000	1,000
5700 Nursing Other Equipment	0	0	0
<b>Health Services</b>	<b>77,830</b>	<b>85,157</b>	<b>97,458</b>
<b>Difference From Previous Budget</b>			<b>12,301</b>
<b>Percentage Difference From Previous Budget</b>			<b>14.45%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**MIDDLE SCHOOL**

**2150 SPEECH & LANGUAGE SERVICES**

ACCT NUMBER	DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5110	Speech Teacher Salaries	0	0	0
5110	Speech Assistant Salaries	36,368	0	0
5200	Speech - Health & Dental Insurance	19,731	0	0
5200	Speech - Life & Disability	103	0	0
5200	Speech - FICA/Medicare	2,447	0	0
5200	Speech - State Retirement	5,113	0	0
5300	Speech- Contracted Services	50,440		
5600	Speech Supplies	0	0	0
<b>Speech &amp; Language Services</b>		<b>114,203</b>	<b>0</b>	<b>0</b>
<b>Difference From Previous Budget</b>				<b>0</b>
<b>Percentage Difference From Previous Budget</b>				<b>0.00%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET  
MIDDLE SCHOOL**

**2210 TESTING SERVICES**

ACCT NUMBER	DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5300	Testing Services	5,214	6,160	6,160
5600	Testing Supplies	0	0	0
<b>Testing Services</b>		<b>5,214</b>	<b>6,160</b>	<b>6,160</b>
<b>Difference From Previous Budget</b>				<b>0</b>
<b>Percentage Difference From Previous Budget</b>				<b>0.00%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**MIDDLE SCHOOL**  
**2222 LIBRARY SERVICES**

ACCT NUMBER	DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5110	Librarian Salaries	50,566	53,094	55,484
5200	Librarian - Health & Dental Insurance	26,484	29,276	30,166
5200	Librarian - Life & Disability	166	171	171
5200	Librarian - FICA/Medicare	3,213	4,062	4,245
5200	Librarian - State Retirement	10,629	10,428	10,897
5400	Library Maintenance Agreement	0	0	0
5400	Library Equipment Repair	0	334	334
5600	Library Supplies	750	730	730
5600	Library Print Media	2,230	2,553	2,553
5600	Library Electronic Media	50	275	275
5600	Library Software	1,322	500	500
5700	Library Furniture	0	0	0
<b>Library Services</b>		<b>95,410</b>	<b>101,423</b>	<b>105,355</b>
<b>Difference From Previous Budget</b>				<b>3,932</b>
<b>Percentage Difference From Previous Budget</b>				<b>3.88%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**MIDDLE SCHOOL**  
**2400 SCHOOL ADMINISTRATION SERVICES**

ACCT NUMBER	DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5110	Clerical Salaries	83,058	89,175	101,268
5110	Administrator Salaries	183,340	188,840	205,837
5200	Department Head Stipends	16,000	16,000	16,000
5200	Health & Dental Insurance	83,489	90,959	94,726
5200	Life & Disability	1,235	1,795	1,795
5200	FICA/Medicare	19,840	22,492	24,718
5200	State Retirement	53,468	52,295	57,270
5200	Professional Development	0	0	0
5320	Contracted Services	954	0	0
5400	Equipment Repairs	0	0	0
5500	Postage	3,150	1,800	1,800
5600	General Supplies	9,902	11,500	11,500
5600	Subscriptions and Books	99	100	100
5600	Software	350	350	350
5700	Computer Hardware	1,646	0	0
5800	Dues	1,895	1,895	1,895
<b>School Administration Services</b>		<b>458,425</b>	<b>477,201</b>	<b>517,258</b>
<b>Difference From Previous Budget</b>				<b>40,057</b>
<b>Percentage Difference From Previous Budget</b>				<b>8.39%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**MIDDLE SCHOOL**  
**2600 CUSTODIAL & MAINTENANCE SERVICES**

ACCT NUMBER	DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5110	Custodial Salaries	139,335	160,150	143,832
5200	Custodial - Health & Dental Insurance	44,345	62,329	64,398
5200	Custodial - Life & Disability	662	846	728
5200	Custodial - FICA/Medicare	10,176	12,251	11,003
5200	Custodial - State Retirement	16,377	21,668	19,460
5600	Custodial Supplies	11,690	10,000	10,000
5700	Custodial Equipment	0	500	500
5400	Water & Sewer	900	3,000	3,000
5500	Telephone	5,971	5,000	5,000
5600	Natural Gas	0	0	0
5600	Electric	48,977	60,000	60,000
5300	Contracted Services	0	8,600	8,600
5400	Lawn Care	0	2,000	2,000
5400	Equipment Repairs	49,513	41,000	41,000
5600	Maintenance Materials	2,151	10,000	10,000
5400	Maintenance Contingency	216	0	0
5400	Special CIP Projects	5,390	55,000	0
<b>Custodial &amp; Maintenance Services</b>		<b>335,703</b>	<b>452,344</b>	<b>379,521</b>
<b>Difference From Previous Budget</b>				<b>(72,823)</b>
<b>Percentage Difference From Previous Budget</b>				<b>-16.10%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET  
MIDDLE SCHOOL**

**2700 TRANSPORTATION SERVICES**

ACCT NUMBER DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5500 Athletic Transportation	4,916	4,500	10,500
5500 SPED Transportation	0	0	0
5500 Field Trip/Cocurricular Transportation	70	0	0
<b>Transportation Services</b>	<b>4,985</b>	<b>4,500</b>	<b>10,500</b>
<b>Difference From Previous Budget</b>			<b>6,000</b>
<b>Percentage Difference From Previous Budget</b>			<b>0.00%</b>

<b>Middle School</b>	<b>4,867,121</b>	<b>5,240,512</b>	<b>5,335,365</b>
<b>Difference From Previous Budget</b>			<b>94,853</b>
<b>Percentage Difference From Previous Budget</b>			<b>1.81%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**HIGH SCHOOL**  
**1100 REGULAR EDUCATION**

ACCT NUMBER DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5110 Teacher Salaries	1,302,311	1,397,063	1,305,817
5110 Substitutes Salaries	67,046	45,100	45,100
5200 Health & Dental Insurance	297,559	368,084	350,618
5200 Life & Disability	3,912	8,457	7,990
5200 FICA/Medicare	99,980	110,325	109,465
5200 State Retirement	280,271	265,032	267,947
5300 Contracted Services	0	0	0
5400 Maintenance Agreement	11,646	9,089	11,000
5400 Equipment Repairs-Art	0	350	100
5400 Equipment Repairs-Music	1,669	2,000	2,000
5400 Equipment Repairs-Math	1,400	1,400	2,000
5400 Copier Lease/Purchase	10,661	27,045	10,533
5500 Other Tuition	0	0	0
5600 Teaching Supplies	15,708	19,800	16,118
5600 Print Media	8,698	16,195	21,300
5600 Textbook Replacement	0	0	0
5600 Software	12,030	13,730	11,500
5700 Computer Hardware	0	0	0
5700 Furniture Replacement	0	0	0
5700 Other Equipment-Music	795	0	2,000
5700 Science-Equipment	59	1,000	750
5700 Wellness-Equipment	1,944	2,000	2,000
5700 Art-Equipment	59	1,200	1,000
5800 Dues and Memberships	310	0	200
<b>Regular Education</b>	<b>2,116,056</b>	<b>2,287,870</b>	<b>2,167,437</b>
<b>Difference From Previous Budget</b>			<b>(120,433)</b>
<b>Percentage Difference From Previous Budget</b>			<b>-5.26%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**HIGH SCHOOL**  
**1200 SPECIAL EDUCATION**

ACCT NUMBER DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5110 SPED Teacher Salaries	206,925	229,954	242,149
5110 SPED Paraprofessional Salaries	220,128	295,495	273,043
5200 SPED Health & Dental Insurance	164,329	197,340	180,975
5200 SPED Life & Disability	1,738	2,191	1,913
5200 SPED FICA/Medicare	31,418	40,199	39,411
5200 SPED State Retirement	73,296	85,143	84,501
5300 SPED Contracted Services	219,493	309,384	153,430
5400 SPED Maintenance Agreement	0	0	0
5500 SPED Postage	500	500	500
5500 SPED Tuition	816,864	1,587,986	1,435,414
5600 SPED Supplies	1,124	1,150	1,500
5600 SPED Technology Supplies	0	0	0
5600 SPED Print Media	331	850	600
5700 SPED Computer Hardware	0	0	0
5700 SPED Other Equipment	0	0	0
5110 Partnership Teacher Salaries	53,394	51,385	55,544
5110 Partnership Paraprofessional Salaries	82,501	82,117	92,306
5700 Partnership Summer Program Salary	1,501	85,058	85,058
5200 Partnership Health & Dental Insurance	68,778	66,846	69,370
5200 Partnership Life & Disability	523	567	565
5200 Partnership FICA/Medicare	9,170	16,721	17,817
5200 Partnership State Retirement	25,142	34,206	36,401
5300 Partnership SPED Consultants	0	0	0
5500 Partnership Travel	0	300	300
5600 Partnership Supplies	184	1,150	800
5600 Partnership Print Media	574	850	800
5700 Partnership Other Equipment	271	500	500
5110 ESL Teacher Salaries	20,100	29,823	31,165
5200 ESL - Health & Dental Insurance	0	10,953	11,292
5200 ESL - Life & Dental	0	98	90
5200 ESL - FICA/Medicare	1,412	2,281	2,384
5200 ESL - State Retirement	4,224	5,857	6,121
5600 ESL Supplies	0	0	0
<b>Special Education</b>	<b>2,003,920</b>	<b>3,138,905</b>	<b>2,823,948</b>
<b>Difference From Previous Budget</b>			<b>(314,956)</b>
<b>Percentage Difference From Previous Budget</b>			<b>-10.03%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET  
HIGH SCHOOL**

**1400 COCURRICULAR SERVICES & ATHLETICS**

ACCT NUMBER DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5110 Cocurricular Salaries	24,762	28,498	29,495
5200 Cocurricular - FICA/Medicare	1,894	2,180	2,256
5200 Cocurricular - State Retirement	4,282	5,597	5,793
5600 Cocurricular Supplies	480	12,400	0
5800 Cocurricular Dues	0	0	750
5110 Athletic Salaries	85,205	108,907	98,580
5200 Athletic - Health & Dental Insurance	6,672	8,331	7,541
5200 Athletic - FICA/Medicare	8,894	21,389	19,361
5300 Athletic Officials/Staffing	8,723	12,700	12,700
5300 Athletic Contracted Services	0	0	12,500
5400 Athletic Equipment Repairs	5,529	5,000	5,000
5600 Athletic Supplies	213	18,300	0
5700 Athletic New Equipment	0	0	0
5700 Athletic Other Equipment	13,089	3,000	6,000
5800 Athletic Dues	5,630	5,125	5,125
<b>Cocurricular Services &amp; Athletics</b>	<b>165,373</b>	<b>231,427</b>	<b>205,099</b>
<b>Difference From Previous Budget</b>			<b>(26,327)</b>
<b>Percentage Difference From Previous Budget</b>			<b>-11.38%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET  
HIGH SCHOOL**

**2120 GUIDANCE SERVICES**

ACCT NUMBER DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5110 Guidance Salaries	119,441	138,777	145,021
5110 Guidance Clerical Salaries	41,704	0	0
5200 Guidance Health & Dental Insurance	39,382	13,358	14,867
5200 Guidance Life & Disability	398	435	435
5200 Guidance FICA/Medicare	11,497	10,616	11,094
5200 Guidance State Retirement	30,970	27,256	28,482
5300 Guidance Contracted Services	0	800	800
5500 Guidance Postage	1,000	1,000	1,000
5600 Guidance General Supplies	200	500	500
5600 Guidance Subscriptions and Books	24	0	0
5600 Guidance Electronic Media	200	0	0
5600 Guidance Software	0	0	0
5800 Guidance Dues	3,536	5,500	6,250
<b>Guidance Services</b>	<b>248,352</b>	<b>198,242</b>	<b>208,449</b>
<b>Difference From Previous Budget</b>			<b>10,207</b>
<b>Percentage Difference From Previous Budget</b>			<b>5.15%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**HIGH SCHOOL**

**2130 HEALTH SERVICES**

ACCT NUMBER DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5110 Nurse Salary	50,728	53,003	55,154
5200 Nurse - Health & Dental Insurance	26,484	29,276	30,166
5200 Nurse - Life & Disability	166	171	171
5200 Nurse - FICA/Medicare	3,119	4,055	4,219
5200 Nurse - State Retirement	10,663	10,410	10,832
5400 Nurse-Equipment Repair	287	350	350
5600 Nursing Supplies	1,779	1,600	1,600
5600 Nursing Software	626	900	900
5700 Nursing Equipment	0	500	0
5800 Nursing Dues	0	0	45
<b>Health Services</b>	<b>93,852</b>	<b>100,265</b>	<b>103,438</b>
<b>Difference From Previous Budget</b>			<b>3,173</b>
<b>Percentage Difference From Previous Budget</b>			<b>3.16%</b>

GENERAL FUND FY 2024-2025 APPROVED BUDGET  
HIGH SCHOOL

2150 SPEECH & LANGUAGE SERVICES

ACCT NUMBER DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5300 Speech-Contracted Services	31,797	0	0
5600 Speech Supplies	35	100	100
<b>Speech &amp; Language Services</b>	<b>31,832</b>	<b>100</b>	<b>100</b>
<b>Difference From Previous Budget</b>			<b>0</b>
<b>Percentage Difference From Previous Budget</b>			<b>0.00%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET  
HIGH SCHOOL**

**2160 PT/OT SERVICES**

ACCT NUMBER DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5300 PT/OT-Professional Services	0	0	0
<i>PT/OT Services</i>	0	0	0
<i>Difference From Previous Budget</i>			0
<i>Percentage Difference From Previous Budget</i>			0.00%

**GENERAL FUND FY 2024-2025 APPROVED BUDGET  
HIGH SCHOOL**

**2210 TESTING SERVICES**

ACCT NUMBER DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5110 GED Options Salaries	0	0	0
5200 GED Options Life & Disability	1,150	0	0
5200 GED Options FICA/Medicare	0	0	0
5200 GED Options State Retirement	0	0	0
5300 Dover Adult Education	5,440	21,000	19,000
5300 Credit Recovery	5,995	7,000	4,000
5300 Remediation	1,634	5,000	5,000
5600 Testing Supplies	0	0	0
5600 GED Supplies	0	0	0
<b>Testing Services</b>	<b>14,219</b>	<b>33,000</b>	<b>28,000</b>
<b>Difference From Previous Budget</b>			<b>(5,000)</b>
<b>Percentage Difference From Previous Budget</b>			<b>-15.15%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET  
HIGH SCHOOL**

**2222 LIBRARY SERVICES**

ACCT NUMBER DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5110 Librarian Salary	50,621	57,063	0
5110 Library Aide Salary	26,539	27,329	30,887
5200 Librarian - Health & Dental Insurance	37,331	40,511	29,839
5200 Librarian - Life & Disability	299	346	170
5200 Librarian - FICA/Medicare	5,221	6,456	2,363
5200 Librarian - State Retirement	14,372	14,905	4,179
5400 Library Maintenance Agreement	419	500	450
5400 Library Equipment Repair	19	400	400
5600 Library Supplies	1,179	1,000	1,200
5600 Library Print Media	3,657	4,453	2,500
5600 Library Electronic Media	8,388	7,000	7,000
5600 Library Software	822	1,000	1,000
5700 Library Computer Hardware	0	0	0
5700 Library Furniture	0	0	2,000
5700 Library Equipment	2,584	2,000	1,000
5800 Library Dues	242	320	300
<b>Library Services</b>	<b>151,692</b>	<b>163,283</b>	<b>83,288</b>
<b>Difference From Previous Budget</b>			<b>(79,995)</b>
<b>Percentage Difference From Previous Budget</b>			<b>-48.99%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**HIGH SCHOOL**  
**2400 SCHOOL ADMINISTRATION SERVICES**

ACCT NUMBER DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5110 Clerical Salaries	92,094	130,017	151,616
5110 Administrator Salaries	188,378	195,694	214,056
5110 Leadership Team Salaries	24,000	22,000	26,000
5200 Health & Dental Insurance	86,989	108,864	114,546
5200 Life & Disability	1,198	2,036	2,037
5200 FICA/Medicare	21,598	26,600	30,020
5200 State Retirement	56,852	59,515	67,808
5300 Contracted Services-Graduation Expenses	11,700	12,500	13,000
5300 School Admin Meeting Expenses	1,063	3,000	1,500
5400 Maintenance Agreement	0	500	750
5400 Equipment Repairs	0	0	500
5400 Copier Lease Purchase	0	0	0
5500 Postage	1,000	1,000	1,000
5600 General Supplies	1,132	3,000	5,000
5600 Subscriptions and Books	0	0	0
5600 Software	0	0	0
5700 Other Equipment	420	24,311	500
5800 Dues	5,250	5,300	5,500
<b>School Administration Services</b>	<b>491,674</b>	<b>594,337</b>	<b>633,834</b>
<b>Difference From Previous Budget</b>			<b>39,497</b>
<b>Percentage Difference From Previous Budget</b>			<b>6.65%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET  
HIGH SCHOOL**

**2600 CUSTODIAL & MAINTENANCE SERVICES**

ACCT	22-23	24-25
NUMBER DESCRIPTION	Actual	23-24 BUD APPROVED
5110 Custodial Salaries	143,942	141,627 146,557
5200 Custodial - Health & Dental Insurance	55,135	68,962 72,339
5200 Custodial - Life & Disability	724	737 737
5200 Custodial - FICA/Medicare	10,152	10,834 11,212
5200 Custodial - State Retirement	20,176	19,162 19,829
5600 Custodial Supplies	16,237	18,000 18,000
5700 Custodial Equipment	0	500 500
5400 Water & Sewer	17,578	18,000 18,000
5500 Telephone	7,476	10,000 10,000
5600 Natural Gas	56,857	78,000 78,000
5600 Electric	55,154	80,000 80,000
5300 Contracted Services	0	10,300 10,300
5400 Lawn Care	9,895	5,000 5,000
5400 Equipment Repairs	71,969	43,000 43,000
5600 Maintenance Materials	7,532	12,000 12,000
5400 Maintenance Contingency	216	0 0
5400 Special CIP Projects	308,537	0 0
<b>Custodial &amp; Maintenance Services</b>	<b>781,581</b>	<b>516,123 525,474</b>
<b>Difference From Previous Budget</b>		<b>9,351</b>
<b>Percentage Difference From Previous Budget</b>		<b>1.81%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET  
HIGH SCHOOL**

**2700 TRANSPORTATION SERVICES**

ACCT NUMBER DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5500 Athletic Transportation	29,716	47,700	48,200
5500 Field Trip/Cocurricular Transportation	0	0	0
<b>Transportation Services</b>	<b>29,716</b>	<b>47,700</b>	<b>48,200</b>
<b>Difference From Previous Budget</b>			<b>500</b>
<b>Percentage Difference From Previous Budget</b>			<b>1.05%</b>

<b>High School</b>	<b>6,128,266</b>	<b>7,311,249</b>	<b>6,827,270</b>
<b>Difference From Previous Budget</b>			<b>(483,978)</b>
<b>Percentage Difference From Previous Budget</b>			<b>-6.62%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**

**CAREER TECHNICAL CENTER**

**1300 CAREER TECHNICAL CENTER**

ACCT NUMBER DESCRIPTION	22-23	24-25	
	Actual	23-24 BUD	APPROVED
5110 Teacher Salaries	483,184	488,548	448,387
5110 Culinary Aide Salary	20,634	21,267	23,647
5200 Health & Dental Insurance	114,067	176,977	153,858
5200 Life & Disability	1,394	1,651	1,471
5200 FICA/Medicare	36,511	39,001	36,111
5200 State Retirement	93,550	85,808	77,345
5300 Contracted Services	0	0	0
5400 Maintenance Agreement	1,588	3,895	2,000
5400 Equipment Repairs	9,669	4,490	4,650
5400 Copier Lease/Purchase	4,743	5,328	2,106
5500 Career Technical Center Tuition	21,140	23,000	23,000
5600 General Supplies	24,425	26,425	26,425
5600 Culinary Supplies	6,760	7,000	7,000
5600 Technology Supplies	4,261	5,500	5,500
5600 Print Media	4,000	4,000	4,000
5600 Software	1,760	1,580	1,580
5700 Computer Hardware	2,289	2,181	2,181
5700 Furniture	0	0	0
2700 New/Replacement Equipment	12,489	43,000	13,000
<b>Career Technical Center</b>	<b>842,466</b>	<b>939,651</b>	<b>832,259</b>
<b>Difference From Previous Budget</b>			<b>(107,391)</b>
<b>Percentage Difference From Previous Budget</b>			<b>-11.43%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**CAREER TECHNICAL CENTER**  
**2400 SCHOOL ADMINISTRATION SERVICES**

ACCT NUMBER DESCRIPTION	22-23	24-25	
	Actual	23-24 BUD	APPROVED
5110 Clerical Salary	44,560	45,761	49,955
5110 Director Salary	97,153	100,068	110,324
5200 Health & Dental Insurance	28,845	31,485	26,528
5200 Life & Disability	593	1,118	1,118
5200 FICA/Medicare	10,486	11,156	12,357
5200 State Retirement	26,609	25,845	28,672
5400 Equipment Repairs	100	100	100
5500 Postage	164	300	300
5500 Travel	405	500	500
5600 General Supplies	486	1,000	1,000
5600 Subscriptions and Books	85	200	200
5700 Computer Hardware	0	0	0
5800 Dues	1,140	1,384	1,384
<b>School Administration Services</b>	<b>210,626</b>	<b>218,917</b>	<b>232,439</b>
<b>Difference From Previous Budget</b>			<b>13,522</b>
<b>Percentage Difference From Previous Budget</b>			<b>6.18%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**CAREER TECHNICAL CENTER**  
**2600 CUSTODIAL & MAINTENANCE SERVICES**

ACCT NUMBER	DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5110	Custodial Salaries	87,462	100,909	104,400
5200	Custodial - Health & Dental Insurance	11,812	14,137	14,745
5200	Custodial - Life & Disability	379	613	613
5200	Custodial - FICA/Medicare	6,740	7,720	7,987
5200	Custodial - State Retirement	8,071	6,425	6,647
5600	Custodial Supplies	9,525	10,000	10,000
5400	Water & Sewer	2,150	2,500	2,500
5500	Telephone	1,212	1,200	1,200
5600	Natural Gas	7,458	20,000	20,000
5600	Electric	48,977	67,681	67,681
5300	Contracted Services	0	8,600	8,600
5400	Lawn Care	0	0	0
5400	Equipment Repairs	17,036	23,000	23,000
5600	Maintenance Materials	877	8,000	8,000
5400	Maintenance Contingency	216	0	0
5400	Maintenance Special Projects	0	0	0
<b>Custodial &amp; Maintenance Services</b>		<b>201,915</b>	<b>270,785</b>	<b>275,374</b>
<b>Difference From Previous Budget</b>				<b>4,589</b>
<b>Percentage Difference From Previous Budget</b>				<b>1.69%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**CAREER TECHNICAL CENTER**  
**2700 TRANSPORTATION SERVICES**

ACCT NUMBER	DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5500	Career Technical Center Vehicle Maintenance	0	0	0
5500	Career Technical Center Transportation Contracted	88,526	91,182	98,929
5500	Career Technical Center Field Trip Transportation	859	2,500	2,500
<b>Transportation Services</b>		<b>89,385</b>	<b>93,682</b>	<b>101,429</b>
<b>Difference From Previous Budget</b>				<b>7,747</b>
<b>Percentage Difference From Previous Budget</b>				<b>8.27%</b>
<b>Career Technical Center</b>		<b>1,344,391</b>	<b>1,523,034</b>	<b>1,441,501</b>
<b>Difference From Previous Budget</b>				<b>(81,533)</b>
<b>Percentage Difference From Previous Budget</b>				<b>-5.35%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**DISTRICT - WIDE**

**1100 REGULAR EDUCATION**

ACCT NUMBER DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5110 Teacher & Paraprofessional Incentive Salary	0	15,000	15,000
5110 Teachers Negotiations Salary Contingency	0	0	0
5110 Paraprofessional Negotiations Salary Contingency	0	0	24,088
5110 Substitute Coordinator Salary	3,000	3,000	3,000
5110 Summer School/After School Salaries	1,230	0	0
5200 FICA/Medicare	4,928	7,498	8,264
5200 State Retirement	0	2,946	4,300
5300 District Wide Contracted Services	0	0	0
5500 Internet Access District Wide	53,739	50,000	50,000
5600 Summer School/After School Supplies	5,421	1,500	1,500
<b>Regular Education</b>	<b>68,318</b>	<b>79,944</b>	<b>106,152</b>
<b>Difference From Previous Budget</b>			<b>26,208</b>
<b>Percentage Difference From Previous Budget</b>			<b>32.78%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**DISTRICT - WIDE**  
**1200 SPECIAL EDUCATION**

ACCT NUMBER	DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5110	SPED Liaison Salary	32,036	30,287	31,801
5200	SPED Liaison Health & Dental Insurance	3,176	875	875
5200	SPED Liaison Life & Disability	285	285	285
5200	SPED Liaison FICA & Medicare	2,614	2,316	2,433
5200	SPED Liaison State Retirement	4,505	4,098	4,303
5300	SPED Consultants District Wide	86,365	84,266	101,932
5300	SPED Professional Services District Wide	180	0	0
5500	SPED Summer Staff/Program/Tuition	0	0	0
5600	SPED Supplies	0	0	0
<b>Special Education</b>		<b>129,160</b>	<b>122,127</b>	<b>141,629</b>
<b>Difference From Previous Budget</b>				<b>19,502</b>
<b>Percentage Difference From Previous Budget</b>				<b>15.97%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**DISTRICT - WIDE**

**1400 SYC AFTER SCHOOL PROGRAM**

ACCT NUMBER DESCRIPTION	21-22 Actual	22-23 BUD	24-25 APPROVED
5110 SYC Salaries	182,045	185,385	0
5200 SYC Health & Dental Insurance	22,079	21,631	0
5200 SYC Life & Disability	270	202	0
5200 SYC FICA & Medicare	13,316	8,666	0
5200 SYC State Retirement	19,238	32,461	0
5200 SYC Professional Development	182	2,500	0
5300 SYC Contracted Services	20,083	21,087	0
5500 SYC Transportation	4,830	2,500	0
5600 SYC Supplies	9,942	10,000	0
5600 SYC Software	1,350	1,350	0
<b><i>SYC After School Program</i></b>	<b>273,336</b>	<b>285,782</b>	<b>0</b>
<b><i>Difference From Previous Budget</i></b>			<b>(285,782)</b>
<b><i>Percentage Difference From Previous Budget</i></b>			<b>0.00%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**DISTRICT - WIDE**

**1420 ATHLETICS**

ACCT NUMBER DESCRIPTION	21-22 Actual	22-23 BUD	24-25 APPROVED
5110 Athletic Director Salary	0	0	92,650
5200 Athletic Director Health & Dental Insurance	0	0	30,017
5200 Athletic Director Life & Disability	0	0	390
5200 Athletic Director FICA & Medicare	0	0	7,088
5200 Athletic Director State Retirement	0	0	18,196
<b>Athletics</b>	<b>0</b>	<b>0</b>	<b>148,341</b>
<b>Difference From Previous Budget</b>			<b>148,341</b>
<b>Percentage Difference From Previous Budget</b>			<b>0.00%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**DISTRICT - WIDE**

**2000 Support Services**

ACCT NUMBER DESCRIPTION	21-22 Actual	22-23 BUD	24-25 APPROVED
5110 School to Home Coordinator Salary	0	0	0
5200 School to Home Coordinator Health & Dental Insurance	0	0	0
5200 School to Home Coordinator Life & Disability	0	0	0
5200 School to Home Coordinator FICA & Medicare	0	0	0
5200 School to Home Coordinator State Retirement	0	0	0
<b>Support Services</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Difference From Previous Budget</b>			<b>0</b>
<b>Percentage Difference From Previous Budget</b>			<b>0.00%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**DISTRICT - WIDE**

**2100 PROFESSIONAL SERVICES**

ACCT NUMBER DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5110 Truant Officer Salary	37,870	40,685	0
5200 Truant Officer Health & Dental Insurance	19,731	21,504	2
5200 Truant Officer Life & Disability	108	106	(2)
5200 Truant Officer FICA/Medicare	2,552	3,112	0
5200 Truant Officer State Retirement	5,325	5,505	0
5300 School Resource Officer Services	82,375	80,482	90,484
<b>Professional Services</b>	<b>147,960</b>	<b>151,394</b>	<b>90,484</b>
<b>Difference From Previous Budget</b>			<b>(60,910)</b>
<b>Percentage Difference From Previous Budget</b>			<b>-40.23%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**DISTRICT - WIDE**

**2150 SPEECH & LANGUAGE SERVICES**

ACCT		22-23	24-25
NUMBER	DESCRIPTION	Actual	23-24 BUD APPROVED
5300	SPED Speech Consultant District Wide	575	0
	<i>Speech &amp; Language Services</i>	575	0
	<i>Difference From Previous Budget</i>		0
	<i>Percentage Difference From Previous Budget</i>		0.00%

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**

**DISTRICT - WIDE**

**2160 PT/OT SERVICES**

ACCT		22-23	24-25
NUMBER	DESCRIPTION	Actual	23-24 BUD APPROVED
5300	SPED PT/OT/Autism Consultant District Wide	254,598	269,174 281,464
<b>PT/OT Services</b>		<b>254,598</b>	<b>269,174 281,464</b>
<b>Difference From Previous Budget</b>			<b>12,290</b>
<b>Percentage Difference From Previous Budget</b>			<b>4.57%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**DISTRICT - WIDE**

**2190 OTHER SUPPORT SERVICES - STUDENT**

ACCT		22-23	24-25
NUMBER	DESCRIPTION	Actual	23-24 BUD APPROVED
5800	Strafford Learning Center Membership Dues	9,071	9,071 9,580
<i>Other Support Services - Student</i>		9,071	9,071 9,580
<i>Difference From Previous Budget</i>			509
<i>Percentage Difference From Previous Budget</i>			5.61%

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**DISTRICT - WIDE**  
**2200 ADMINISTRATION PROFESSIONAL DEVELOPMENT**

ACCT		22-23	24-25	
NUMBER	DESCRIPTION	Actual	23-24 BUD	APPROVED
5200	Admin Staff Development Contracted Services	38,610	25,000	25,000
<i>Administration Professional Development</i>		38,610	25,000	25,000
<i>Difference From Previous Budget</i>				0
<i>Percentage Difference From Previous Budget</i>				0.00%

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**DISTRICT - WIDE**

**2300 GENERAL ADMINISTRATION SERVICES**

ACCT NUMBER	DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5300	School Board Contracted Services	1,200	0	0
5500	School Board Advertising	743	3,300	3,300
5600	School Board General Supplies	2,950	1,000	11,000
5600	School Board Criminal Background Checks	10,725	10,000	0
5800	School Board Dues	5,565	5,500	5,500
5110	School Board Secretary Salaries Services	3,600	3,600	3,600
5200	School Board Secretary FICA/Medicare	275	275	275
5200	School Board Secretary State Retirement	757	410	410
5300	Audit Fees	7,434	8,000	8,000
5300	SPED Legal Fees	4,195	7,000	7,000
5300	Legal Fees	54,139	20,000	20,000
<b>General Administration Services</b>		<b>91,583</b>	<b>59,085</b>	<b>59,085</b>
<b>Difference From Previous Budget</b>				<b>0</b>
<b>Percentage Difference From Previous Budget</b>				<b>0.00%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**DISTRICT - WIDE**  
**2400 SCHOOL ADMINISTRATION SERVICES**

ACCT NUMBER DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5100 Grants Manager Salaries	18,368	15,656	17,526
5200 Grants Manager Health & Dental Insurance	1,750	11,980	12,475
5200 Grants Manager Life & Disability	345	345	345
5200 Grants Manager FICA/Medicare	1,547	1,198	1,341
5200 Grants Manager State Retirement	2,583	2,118	2,371
5300 Contracted Services	12,424	0	0
5500 Clerical Staff Development	3,426	10,000	10,000
<b>School Administration Services</b>	<b>40,443</b>	<b>41,297</b>	<b>44,058</b>
<b>Difference From Previous Budget</b>			<b>2,762</b>
<b>Percentage Difference From Previous Budget</b>			<b>6.69%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**DISTRICT - WIDE**  
**2600 CUSTODIAL & MAINTENANCE SERVICES**

ACCT NUMBER DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5110 Custodial & Maintenance Supervisor Salary	85,000	87,550	91,928
5110 District Wide Maintenance Salary	49,902	48,734	50,378
5110 Custodial Substitutes Salaries	26,636	20,000	20,000
5110 Custodial Overtime Salaries	18,099	30,000	30,000
5200 Custodial & Maintenance Health & Dental Insurance	41,035	40,718	42,492
5200 Custodial & Maintenance Life & Disability	633	686	687
5200 Custodial & Maintenance FICA/Medicare	12,927	11,956	12,416
5200 Custodial & Maintenance State Retirement	19,404	18,440	19,254
5500 Property Insurance	117,730	135,084	144,540
5400 District Wide Maintenance and Contracts	140,538	64,002	64,002
5400 Trash Removal	48,282	50,000	50,000
5600 Custodial Uniforms	694	3,000	3,000
5100 Grounds Maintenance Salary	23,084	0	0
5200 Grounds Maintenance Health & Dental	14,819	0	0
5200 Grounds Maintenance Life & Disability	0	0	0
5200 Grounds Maintenance FICA/Medicare	2,075	0	0
5200 Grounds Maintenance State Retirement	3,255	0	0
5400 Lawn Care	1,932	15,178	15,178
5400 Performance Lease	137,256	137,256	137,256
5400 Grounds Equipment	8,263	31,299	0
5700 Care/Upkeep Equipment	0	0	0
5600 Maintenance Supplies and Uniforms	0	9,650	0
5300 Maintenance Contracted Services	0	0	0
5400 Maintenance Contingency	0	306,833	0
5400 Vehicle Maintenance	5,989	1,000	1,000
<b>Custodial &amp; Maintenance Services</b>	<b>757,555</b>	<b>1,011,386</b>	<b>682,131</b>
<b>Difference From Previous Budget</b>			<b>(329,256)</b>
<b>Percentage Difference From Previous Budget</b>			<b>-32.55%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**DISTRICT - WIDE**

**2700 TRANSPORTATION SERVICES**

ACCT		22-23	24-25
NUMBER	DESCRIPTION	Actual	23-24 BUD APPROVED
5500	Regular Transportation	479,650	442,985
5500	Gas for District Vehicles	2,210	4,120
5500	SPED Transportation	911,668	945,942
			1,177,033
	<b>Transportation Services</b>	<b>1,393,528</b>	<b>1,393,047</b>
	<b>Difference From Previous Budget</b>		<b>1,627,590</b>
	<b>Percentage Difference From Previous Budget</b>		<b>234,543</b>
			<b>16.84%</b>

# GENERAL FUND FY 2024-2025 APPROVED BUDGET

## DISTRICT - WIDE

### 2900 OTHER SUPPORT SERVICES

ACCT NUMBER DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5300 Contracted Technical Support	256,836	155,440	155,440
5600 Technology Supplies	602	4,000	2,000
5600 Technology Software	106,454	98,600	116,600
5700 Technology Computer Hardware	23,837	23,111	0
5110 Sick Day BB & Early Retirement	139,630	12,625	70,289
5200 Retiree Health Insurance	93,333	76,736	102,947
5200 Retiree FICA/Medicare	11,217	966	4,107
5200 Retiree State Retirement	21,917	1,708	13,805
5200 Course Reimbursement	69,144	95,000	95,000
5200 Workshop Reimbursement	10,418	20,000	20,000
5200 Unemployment Compensation Expense	0	0	0
5200 Workers' Compensation Insurance	86,987	91,744	82,570
5300 Medicaid Fees	0	0	0
<b>Other Support Services</b>	<b>820,376</b>	<b>579,929</b>	<b>662,758</b>
<b>Difference From Previous Budget</b>			<b>82,830</b>
<b>Percentage Difference From Previous Budget</b>			<b>14.28%</b>

### 2990 OTHER CONTINGENCY

NUMBER DESCRIPTION	Actual	23-24 BUD	APPROVED
5002 Other - Contingency	0	0	0
<b>Other Support Services</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Difference From Previous Budget</b>			<b>0</b>
<b>Percentage Difference From Previous Budget</b>			<b>0.00%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**DISTRICT - WIDE**  
**5100 DEBT SERVICES**

ACCT		22-23	24-25
NUMBER	DESCRIPTION	Actual	23-24 BUD APPROVED
5100	Bond - Interest	690,448	733,248
5100	Bond - Principal	1,128,416	1,081,477
<b>Debt Services</b>		<b>1,818,864</b>	<b>1,814,725</b>
<b>Difference From Previous Budget</b>			<b>(12,479)</b>
<b>Percentage Difference From Previous Budget</b>			<b>-0.68%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**DISTRICT - WIDE**  
**5200 FOOD SERVICES**

ACCT NUMBER DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5221 Transfer to Food Service	29,214	30,000	30,000
<i>Food Services</i>	29,214	30,000	30,000
<i>Difference From Previous Budget</i>			0
<i>Percentage Difference From Previous Budget</i>			0.00%
<i>District - Wide</i>	5,873,188	5,884,441	5,722,995
<i>Difference From Previous Budget</i>			(161,446)
<i>Percentage Difference From Previous Budget</i>			-2.74%

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**SCHOOL ADMINISTRATIVE UNIT**

**2320 SAU Salaries and Benefits**

ACCT NUMBER DESCRIPTION	22-23	24-25	
	Actual	23-24 BUD	APPROVED
5110 Certified Salaries	485,321	501,682	602,379
5110 Non-Certified Salaries	223,538	231,937	271,050
5200 Certified Health and Dental Insurance	81,974	131,488	111,686
5200 Non-Certified Health and Dental Insurance	69,382	75,549	78,170
5200 Certified Life & Disability	1,547	5,708	5,106
5200 Non-Certified Life & Disability	1,051	1,074	1,110
5200 Certified FICA& Medicare	38,363	38,379	46,082
5200 Non-Certified FICA & Medicare	16,033	17,743	20,736
5200 Certified State Retirement	83,022	80,864	69,855
5200 Non-Certified State Retirement	31,430	31,381	42,001
<b>SAU Salaries and Benefits</b>	<b>1,031,659</b>	<b>1,115,805</b>	<b>1,248,175</b>
<b>Difference From Previous Budget</b>			<b>132,370</b>
<b>Percentage Difference From Previous Budget</b>			<b>11.86%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**SCHOOL ADMINISTRATIVE UNIT**  
**2321 GEN ADMIN**

ACCT NUMBER	DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5200	Course Reimbursement	9,225	13,500	13,500
5200	Staff Development	1,530	3,900	3,900
5500	Travel	1,491	12,188	12,188
5500	Conference Expenses	3,361	8,000	8,000
5600	Books and Subscriptions	398	800	800
5800	Professional Dues	10,437	10,183	11,485
<b>General Administration</b>		<b>26,442</b>	<b>48,571</b>	<b>49,873</b>
<b>Difference From Previous Budget</b>				<b>1,302</b>
<b>Percentage Difference From Previous Budget</b>				<b>2.68%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**SCHOOL ADMINISTRATIVE UNIT**  
**2322 OTHER SUPPORT SERVICES**

ACCT NUMBER	DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5300	Meeting Expenses	8,361	5,000	5,000
5300	Superintendent Moving Expenses	0	0	0
5300	Audit	0	0	
5300	Accounting Software Support	18,594	20,000	20,000
5500	Advertisements	4,356	4,450	4,450
5700	Computer Hardware	6,810	7,000	7,000
5800	Bank Service Charges	0	4,000	0
<b>Other Support Services</b>		<b>38,121</b>	<b>40,450</b>	<b>36,450</b>
<b>Difference From Previous Budget</b>				<b>(4,000)</b>
<b>Percentage Difference From Previous Budget</b>				<b>-9.89%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**SCHOOL ADMINISTRATIVE UNIT**

**2323 OPERATIONS**

ACCT NUMBER	DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5400	Contracted Services	81,261	86,900	59,292
5400	Copier Lease	5,081	5,040	5,040
5500	Postage	7,145	6,500	7,200
5600	Supplies	13,024	14,000	14,000
<b>Operations</b>		<b>106,511</b>	<b>112,440</b>	<b>85,532</b>
<i>Difference From Previous Budget</i>				<b>(26,908)</b>
<i>Percentage Difference From Previous Budget</i>				<b>-23.93%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**SCHOOL ADMINISTRATIVE UNIT**

**2324 INSURANCE**

ACCT NUMBER DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5200 Workers Compensation Insurance	0	2,670	2,403
<i>Insurance</i>	0	2,670	2,403
<i>Difference From Previous Budget</i>			(267)
<i>Percentage Difference From Previous Budget</i>			-10.00%

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**SCHOOL ADMINISTRATIVE UNIT**  
**2600 CUSTODIAL & MAINTENANCE SERVICES**

ACCT NUMBER DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5110 Custodial Salary	4,973	13,122	9,056
5200 Custodial FICA & Medicare	376	1,004	693
5200 Custodial State Retirement	0	1,775	1,225
5600 Supplies	923	300	300
5400 Water and Sewer	865	1,300	1,300
5500 Telephone	2,122	2,300	2,300
5500 Internet Access	1,451	1,583	1,583
5600 Propane	3,810	5,584	5,584
5600 Electricity	5,590	8,500	8,500
5400 Plant Maintenance	1,978	2,800	2,800
5400 Maintenance Repairs	3,484	1,000	23,326
5700 Maintenance Equipment	325	1,500	1,500
5500 Property Insurance	0	4,676	5,003
<b>Custodial &amp; Maintenance Services</b>	<b>25,897</b>	<b>45,444</b>	<b>63,170</b>
<b>Difference From Previous Budget</b>			<b>17,726</b>
<b>Percentage Difference From Previous Budget</b>			<b>39.01%</b>

**GENERAL FUND FY 2024-2025 APPROVED BUDGET**  
**SCHOOL ADMINISTRATIVE UNIT**  
**2990 OTHER CONTINGENCY**

ACCT NUMBER DESCRIPTION	22-23 Actual	23-24 BUD	24-25 APPROVED
5002 Other - Contingency	0	2,000	2,000
<i>Other Support Services</i>	0	2,000	2,000
<i>Difference From Previous Budget</i>			0
<i>Percentage Difference From Previous Budget</i>			0.00%

<b>SAU</b>	<b>1,228,629</b>	<b>1,367,380</b>	<b>1,487,603</b>
<i>Difference From Previous Budget</i>			120,223
<i>Percentage Difference From Previous Budget</i>			8.79%

**GENERAL FUND FY 2024-2025 APPROVED BUDGET  
SUMMARY**

SCHOOL ID #	DESCRIPTION	22-23	23-24 BUD	24-25
		Actual		APPROVED
	13 Maple Wood Elementary	4,252,613	4,374,695	4,510,647
11 and 14	Idlehurst Elementary - Preschool	4,839,474	5,361,105	5,994,365
	21 Middle School	4,867,121	5,240,512	5,335,365
	31 High School	6,128,266	7,311,249	6,827,270
	33 Career Technical Center	1,344,391	1,523,034	1,441,501
	34 SAU Budget	1,228,629	1,367,380	1,487,603
	90 District Wide	5,873,188	5,884,441	5,722,995
	<b>Total</b>	<b>28,533,683</b>	<b>31,062,416</b>	<b>31,319,747</b>

<b>Summary</b>	<b>28,533,683</b>	<b>31,062,416</b>	<b>31,319,747</b>
<b>Difference From Previous Budget</b>			<b>257,331</b>
<b>Percentage Difference From Previous Budget</b>			<b>0.83%</b>