



# Fall Mountain Regional School District ANNUAL REPORT 2025



## *Core Values*

**Responsibility:** Being responsible for our own actions.

**Respect:** Treating yourself and others with patience, understanding and honor.

**Citizenship:** Demonstrating a commitment to our community, our nation, and our world.

**Integrity:** Acting in a manner that is trustworthy, virtuous, and dedicated.

# TABLE OF CONTENTS

District Administration & School Board	1
Superintendent Report	2
Annual District Meeting Minutes – February 7, 2024	3
Election Results-March 12, 2024	9
Treasurer's Report – FYE June 30, 2024/Audit Report	10
Budget Summary	11
Default Budget	12
Budget in Detail: Expenditures	13
Budget in Detail: Revenues	24
Town Apportionments	25
Reference Data	
Expense & Revenue Recap	
Town Assessments	
Local Tax Comparison Schedules and Tax Rate Setting Examples	28
Warrant Articles	29
School Reports	
Alstead Attendance Area	33
Charlestown Attendance Area	34
Walpole Attendance Area	36
Fall Mountain Regional High School	38
Department Annual Reports	
Special Education	39
Human Resources	40
Finance	41
Information Technology	42
Facilities/Maintenance	43
Transportation	44
Staff Recognition Awards	45
FMRHS Graduates-Class of 2024	46

**SCHOOL BOARD  
BUDGET COMMITTEE &  
DISTRICT ADMINISTRATION**

**Alissa Bascom**  
School Board Chair  
At-Large

**Joe Levesque**  
School Board  
Vice Chairperson  
Alstead

**Kevin Keith**  
School Board  
Langdon

**Jamie Teague**  
School Board Secretary  
At-Large

**Jennifer Donovan**  
School Board  
Walpole

**Sarah Vogel**  
School Board  
Acworth

**Shelly Andrus**  
School Board  
Charlestown

**Gabriel St. Pierre**  
Budget Committee  
Chair  
At-Large

**Amanda Chaffee**  
Budget Committee  
Vice Chair  
At-Large

**Jerry Henry**  
Budget Committee  
Langdon

**Steven Dalessio**  
Budget Committee  
Walpole

**Michael Aron**  
Budget Committee  
Acworth

**Jenifer Marchesi**  
Budget Committee  
Alstead

**Christopher Spaulding**  
Budget Committee  
Charlestown

**Dr. Debra Manseau**  
Interim Superintendent

**Lori Schmidt**  
Business Administrator

**Zandra Reagan**  
Special Education Director

**Bill Nickey**  
Human Resource Director

**Kevin Hicks**  
Alstead Attendance Area  
Principal

**Christopher Young**  
Charlestown Primary  
School Principal

**Cory LeClair**  
Charlestown Middle School  
Principal

**Justin Cassarino**  
Walpole Attendance Area  
Principal

**Sarah Edmunds**  
FMRHS Principal

**Bradley Venice**  
FMRHS Assistant Principal

**Lynne Phillips**  
Director of Technology

**Bill Botting**  
Director of Facilities and  
Maintenance

**Arthur Lufkin**  
Transportation Manager

## SUPERINTENDENT REPORT

### *Dr. Debra Manseau, Interim Superintendent*

It has been my pleasure to serve as Interim Superintendent since October of 2024. Having served as superintendent here from 2007-2013, FMRSD is still a place I call home. Each day I have had the privilege of working with exceptional central office staff, principals, teachers, school staff, and students.

This fall the school district implemented a new ELA curriculum. Currently we are meeting with grade level teachers to get their input so that adjustments can be made to best serve our students. Our teachers have a wealth of knowledge and experience; getting their input is a top priority. Students will benefit from their collaboration.

In addition, training has begun for a new mathematics curriculum in grades K-4. Another training will be provided in March. Grade level meetings with 5-8 math teachers will begin soon.

Exciting things are happening in our district. There is a new drone flying program at the high school and a Veterinary Tech program is in the development stages.

One of my goals, as well as a goal of the board, is to strengthen the superintendent and school board relationships with our town selectboards. A strong relationship enhances communication and provides an opportunity to share progress. Building relationships of mutual respect, open communication, and a shared vision are of utmost importance. Our schools are communities and communities are our schools. This is a true strength of FMRSD.

The school board has been laser-focused on studying and recommending possible changes to the Articles of Agreement; changes that will provide more local control. On Monday, January 27, 2025, the following motion was made and unanimously approved:

**Motion:** to study changes pursuant to 195:16a with a clear timeline presented to the public no later than February 10, 2025, in hopes of bringing forward recommendations by December of 2025. Should one of the district towns pass a 195:25 feasibility study, the 195:16a study will be put on hold.

Another board priority is the hiring of a new superintendent. The school board has approved a plan which includes a rigorous process for selection. The process is outlined on the district website.

There are many challenges in our district just as there are across the US and New Hampshire. I am confident that by facing these challenges head on and working towards solving them, FMRSD will become better and stronger.

**FALL MOUNTAIN REGIONAL SCHOOL DISTRICT**  
**Report of the Annual District Meeting**  
**Fall Mountain Regional High School Auditorium**  
**Wednesday, February 7, 2024**

The meeting convened, pursuant to the warrant, at 6:30 PM the Fall Mountain Regional High School in the Town of Langdon in said district on the 7<sup>th</sup> day of February, 2024.

Moderator Watson reviewed the rules of order.

Moderator Leroy Watson called the meeting to order at 6:30 PM. The Fall Mountain Regional High School JROTC Color Guard Cadets presented the colors and led the Pledge of Allegiance.

Moderator Watson introduced the Fall Mountain Regional School District School Board.

In attendance were school board members: Sarah Vogel, Kevin Keith, Alissa Bascom, Jamie Teague, Jenny Donovan, Shelly Andrus, Joe Levesque and budget committee members Gabe St. Pierre, Steve Dalessio, Steve Varone, Amanda Chaffee, Chris Spaulding, Ahmad Esfahani and Michael Aron.

Superintendent Spence thanked the administrators for their work in developing the budget as well as the school board and budget committee.

Gabe St. Pierre addressed the public stating that the committee did the best job possible with the tools at hand and thanked everyone for joining tonight.

Moderator Watson presented **Article 1**: Shall the Fall Mountain Regional School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **\$36,656,877 (\$34,598,144 + \$2,058,733 for Special Funds)**? Should this article be defeated, the default budget shall be **\$35,482,623 (\$33,423,890 + \$2,058,733 for Special Funds)**, which is the same as last year, with certain adjustments required by previous action of the Fall Mountain Regional School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required.)

The Budget Committee recommends this article by a vote of: 5 yes, 1 no, 1 abstain, 1 absent. The School Board recommends this article by a vote of: 6 yes, 1 absent

Jamie Teague and Lori Schmidt provided the public with the [2024-2025 budget presentation](#).

All questions from this evening will be answered by February 16, 2024.

Moderator Watson explained that per petition, all votes this evening will be conducted by secret ballot.

Bill Turner (Charlestown) asked for a clarification on the line budget for health services?

Lori Schmidt explained that the health services line includes speech language pathologists, school psychologists and occupational therapists. Discussed during the presentation was how there was movement between methods and functions. Two positions recorded under special education lines 1210 that were moved into other functions. The speech language pathologist that was covered under ESSER II has been moved into the general budget for 2024-2025.

Cheryl Mayberry (Walpole) asked for clarification on the FOCUS positions.

Lori Schmidt explained that FOCIS is a distinct wide program, not designed specific to Vilas. 5 positions being moved over to general fund, 2 paraprofessionals, 1 teacher and 2 BCBA's.

Cheryl Mayberry asked when the LEAP program started.  
The answer will be posted on the district website.

Public members asked for clarification about the increase in ESL lines.

Kristin Wilson explained that the ESL population has increased significantly over the last few years - more than doubled in the last year. New comers with limited English proficiency. Cannot instruct students at different grade/proficiency levels. Only has one teacher currently. Unable to comply with federal regulations.

Terry Spilsbury (Charlestown) Jamie has done an excellent job at driving home the complexity of the budget.

Mr. Spilsbury reviewed the budget information stating that the overall increase is closer to 12%, with concerns that Charlesotown already has the second highest tax rate in NH. He stated that he is currently doing everything he can in Concord to address education funding.

Jamie Teague thanked Mr. Spilsbury for his hard work in Concord.

Patti Henderson (Charlestown), School Nurse expressed her concern with the elimination of the LPN position.

Wes Vickers (Walpole) questioned a potential funding error in regards to the LEAP program.

Jamie Teague explained that we will look into it. Will need to go back and look at where the funds have been charged to.

Matt Upton, FMRSD District Attorney explained that he would need to see the nature of the error but that once the fiscal year closed, no ability to go back and reallocate those funds after the fact.

**Motion:** Teague (Walpole) Rebecca Sethi (Walpole) to move the question.  
Motion passed by  $\frac{2}{3}$  margin.

**Motion:** (Bascom/Fappiano) to restrict reconsideration of Article 1. Motion passed.

Moderator Watson presented **Article 2:** Shall the Acworth voters vote to appropriate \$3,200 for capital improvements to the Acworth Community School to replace two windows and close in four small windows with said funds to come from the Acworth Schools Capital Reserve Fund?

The School Board recommends this article by a vote of: 6 yes, 1 absent

The Budget Committee recommends this article by a vote of: 6 yes, 1 abstain, 1 absent

Hearing nothing, Moderator Watson moved this article to the ballot.

Moderator Watson presented **Article 3:** Shall the Alstead voters vote to appropriate \$36,200 for capital improvements to the Alstead Elementary for asbestos abatement and Vilas Middle Schools to repair outside gym stairs and replace Library carpet with said funds to come from the Alstead Schools Capital Reserve Fund?

The School Board recommends this article by a vote of: 6 yes, 1 absent

The Budget Committee recommends this article by a vote of: 7 yes, 1 absent

Hearing nothing, Moderator Watson moved this article to the ballot.

Moderator Watson presented **Article 4:** Shall the Charlestown voters vote to appropriate \$114,500 for capital improvements to the Charlestown Primary to repoint bricks and replace the gym floor and Charlestown Middle School to abate asbestos in one classroom, installation of mini-split in the office, install outdoor basketball hoops and replace stairs by the kitchen with said funds to come from the Charlestown Schools Capital Reserve Fund?

The School Board recommends this article by a vote of: 6 yes, 1 absent

The Budget Committee recommends this article by a vote of: 7 yes, 1 absent

Patti Chaffee (Charlestown) is there an itemized list for pricing for  
asbestos 24,000  
minisplits 10,000  
bball install/level back parking lot 23000  
replace stairs 5400  
repoint bricks 15000  
replace gym floor

Hearing nothing further, Moderator Watson moved this article to the ballot.

Moderator Watson presented **Article 5:** Shall the Walpole voters vote to appropriate \$92,000 for capital improvements to the North Walpole School and the Walpole Elementary and Primary

Schools to abate asbestos in one classroom in each building and installation of a walk-in freezer in Walpole Elementary School with said funds to come from the Walpole Schools Capital Reserve Fund?

The School Board recommends this article by a vote of: 6 yes, 1 absent

The Budget Committee recommends this article by a vote of: 7 yes, 1 absent

Tom Aldrich (Walpole) asked how close are we to closing the North Walpole School?

In order to justify that proposition to the voters. The concept is to be transparent, but until we have facts, no action at this point.

Jerry Walters (Walpole) is there more than one classroom within the schools with asbestos.

Jamie Teague explained that all schools have an AHEARA report. Within the report, it tells you where the asbestos is. Available to the public.

Cheryl Mayberry (Walpole) asked if the district has explored the nutrition grant to offset the cost of the freezer.

Lori Schmidt stated that she will look into this.

Moderator Watson presented **Article 6** Shall the District vote to appropriate \$81,500 for capital improvements to the Fall Mountain Regional High School to abate asbestos in one room, replace library rooftop unit and rebuild water pumps with said funds to come from the Fall Mountain Regional High School Capital Reserve Fund?

The School Board recommends this article by a vote of: 6 yes, 1 absent

The Budget Committee recommends this article by a vote of: 7 yes, 1 absent

Hearing nothing, Moderator Watson moved this article to the ballot.

Moderator Watson presented **Article 7** Shall the District vote to appropriate \$150,000 to hire a qualified engineering firm to perform the necessary services, including surveying of the Fall Mountain Regional High School campus and the preparation of bid documents, to facilitate future improvement projects. These projects would be a minimum of three phases, to include repaving the parking lot and access road, paving of the bus barn parking lot, and creating an additional access road as recommended by the Department of Homeland Security, with said funds to come from the Fall Mountain Regional High School Capital Reserve Fund?

The School Board recommends this article by a vote of: 5 yes, 1 no, 1 absent

The Budget Committee recommends this article by a vote of: 5 yes, 2 no, 1 absent



A discussion ensued regarding this project.

Jamie Teague explained that the district needs to put in an additional access road at the high school. We do not have a current survey of the high school. Will include right of ways and information that will need to go through DOT. If we do not spend all of the \$150,000, the balance will go back into the fund.

Albert St. Pierre spoke to incident years ago at the high when an engineer was not hired

Hearing nothing further, Moderator Watson moved this article to the ballot.

Moderator Watson presented **Article 8** Shall the District vote to raise and appropriate up to \$250,000 to be placed in the district's capital reserve funds with the breakdown as follows: 7.18% up to \$17,951 to be added to the Acworth Capital Reserve Fund; 13.94% up to \$34,842 to be added to the Alstead Capital Reserve Fund; 45.09% up to \$112,730 to be added to the Charlestown Capital Reserve Fund; 5.15% up to \$12,868 to be added to the Langdon Capital Reserve Fund; 28.64% up to \$71,609 to be added to the Walpole Capital Reserve Fund with said funds to come solely from any year-end unassigned general fund balance. These funds are to be held by Trustees of Trust Funds in the respective towns and no withdrawals shall be made without consent of the voters.

The School Board recommends this article by a vote of: 4 yes, 2 no, 1 absent

The Budget Committee recommends this article by a vote of: 5 yes, 2 no, 1 absent

Hearing nothing, Moderator Watson moved this article to the ballot.

Moderator Watson presented **Article 9** Shall the voters of the town of Charlestown vote to permanently close and relinquish ownership of the North Charlestown Community School?

The School Board recommends this article by a vote of: 5 yes, 1 no, 1 absent

Wes Vickers (Walpole) thanked the administration for all of the work that they have done. Have followed a project to move students from NCCS to CMS/CPS with no article to renovate the Charlestown School.

Jamie Teague stated that she believes this was through one time ESSER funds and maintenance.

Tom Aldrich (Walpole) asked if a school closes, what happens to the building.

Matt Upton explained that In most cases, the school would revert back to the town where it was located. The North Charlestown Community School was provided by the Farwell Trust.

Rachel Wilson (Charlestown) when will this take effect and will it still be on tax rolls.

Will become effective June 30, 2025. If affirmative action. The district will maintain the building for one year.

Moderator Watson presented **Article 10** Shall the voters of the Fall Mountain Regional School District vote to amend Article 18 of the District's Articles of Agreement to add the bolded language and remove the language that is crossed out below:

*18.(As amended on March 28, 2023 – see appendix for original language.) The District agrees that a future warrant article proposing any of the following:*

- *acquisition of land*
- *construction of a new school*
- *square footage additions to existing schools*
- *major renovations or repairs (as determined by the school board)*
- *appropriations to or withdrawals from any elementary capital reserve fund established in 2006*
- *closure of ~~North Walpole or North Charlestown~~ **any elementary school***

*the cost of such expenditure to be apportioned exclusively to ~~one~~**the** town/pre-existing district **where the elementary school is located** shall be passed or defeated on the basis of votes tallied only in the identified town/pre-existing district with any appropriation for expenditures to be apportioned exclusively to any such town/pre-existing district. Any vote taken under such an article shall be considered a vote of the district and any expense approved under such an article shall be considered an appropriation of the district in accordance with RSA 195:14 (Supp.). This article shall be null and void if the District subsequently changes the manner in which it apportions capital expenses. (2/3 majority vote required).*

The School Board recommends this article by a vote of: 6 yes, 1 absent

Cheryl Mayberry (Walpole) asked for clarification on town/pre-existing district

Matt Upton stated that the reference to district means pre-existing school district. This is language that already exists.

Jennie Tarmy (Walpole) Is there a plan in the articles of agreement if that happens.

Hearing nothing further, Moderator Watson moved this article to the ballot.

**Motion:** (St. Pierre/Aron) to close the deliberative session. Motion passed unanimously.

Respectfully Submitted,

Misty D. Bushee  
School Board Clerk

[\\*\\* 2/22/24 Answers to questions asked during 2.7.24 deliberative session](#)

# FALL MOUNTAIN REGIONAL SCHOOL DISTRICT WARRANT & ELECTION RESULTS

March 12, 2024

SCHOOL BOARD/BUDGET COMMITTEE OFFICERS							
		Acworth	Alstead	Charlestown	Langdon	Walpole	Total
Walpole Board Member-3 year term	Write-in (Jennifer Donovan)	0	4	3	2	119	128
	OTHER write-in totals	3	15	10	4	81	113
At-Large Board Member- 3 year term	Alissa Bascom	110	312	451	114	401	1388
	Write-in totals	2	10	6	3	16	37
Moderator-1 yr. term	Leroy Watson	90	303	366	104	401	1264
	Write-in totals	1	3	3	1	1	9
Walpole Budget Committee - 3 year term	Write-in (Steve Dalessio)	11	1	2	1	80	95
	OTHER write-in totals	3	10	6	2	42	63
At-Large Budget Committee - 3 year term	Jerry Henry	84	272	344	90	366	1156
	Write-in totals	2	13	5	7	6	33
WARRANT ARTICLES							
		Acworth	Alstead	Charlestown	Langdon	Walpole	Total
Article 1 (School Budget)	YES	90	211	211	69	385	966
	NO	51	188	348	55	138	780
Article 2 (Acworth Projects)	YES	128					128
	NO	17					17
Article 3 (Alstead Projects)	YES		325				325
	NO		80				80
Article 4 (Chalestown Projects)	YES			394			394
	NO			169			169
Article 5 (Walpole Projects)	YES					478	478
	NO					46	46
Article 6 (HS Capital Reserve)	YES	112	297	399	103	485	1396
	NO	24	101	157	22	41	345
Article 7 (Engineering Survey-HS)	YES	83	203	242	78	356	962
	NO	56	194	302	48	147	747
Article 8 (District Capital Reserve)	YES	95	201	231	80	370	977
	NO	43	187	304	44	128	706
Article 9 (NCCS Closure)	YES			276			276
	NO			269			269
Article 10 (Article 18 Amendment)	YES	92	271	326	92	427	1208
	NO	36	106	213	31	77	463

<b>TREASURER'S REPORT</b>		
<b>Fiscal Year July 1, 2023 - June 30, 2024</b>		
Cash on Hand July 1, 2023		3,849,911
Received from Local Assessment	19,385,345.00	
Received from other Local Sources	1,399,745.00	
Received from State Sources	12,135,359.00	
Received from Federal Sources	743,208.00	
Total Receipts		33,663,657
Total available for Fiscal Year		37,513,568
Less School Board Orders Paid		36,576,930
Cash on Hand June 30, 2024		936,638

## **AUDIT REPORT**

The district's 2022-23 financials were audited by Roberts & Green, PLLC and will be available for review once accepted by the Federal Clearing House.

The district's 2023-2024 year end report showed a general fund surplus of \$984,623. In accordance with Article 8, \$250,000 of surplus monies was transferred to all of the District towns' Capital Reserve Funds, the balance of \$734,623 was credited back to the towns to offset revenue raised by taxation.

FALL MOUNTAIN REGIONAL SCHOOL DISTRICT

Proposed FY 26 Budget Summary

	FY23	FY24	FY25	FY26	INCREASE/ (DECREASE)	% Change
			Appropriated	Proposed		
<b>Expenses:</b>						
<b>Instruction:</b>						
1100 Regular Instruction	\$ 11,762,728.48	\$ 11,076,695.58	\$ 11,459,538.10	\$ 12,433,636.97	\$ 974,098.87	8.50%
1200/1210 Special Ed/Related Services	\$ 7,491,202.61	\$ 7,349,695.66	\$ 8,375,140.99	\$ 7,647,652.40	\$ (727,488.59)	-8.69%
1260 ESL Services	\$ 86,731.00	\$ 61,771.79	\$ 159,207.45	\$ 223,720.79	\$ 64,513.34	40.52%
1300 Vocational Education	\$ 766,805.34	\$ 870,588.25	\$ 800,498.94	\$ 829,759.48	\$ 29,260.54	3.66%
1400/1430 CO-Curricular Programs	\$ 591,200.56	\$ 519,004.65	\$ 589,738.09	\$ 576,621.03	\$ (9,277.51)	-1.57%
<b>Total Instruction</b>	<b>\$ 20,698,667.99</b>	<b>\$ 19,877,755.93</b>	<b>\$ 21,384,123.57</b>	<b>\$ 21,711,390.67</b>	<b>\$ 331,106.65</b>	<b>1.55%</b>
<b>Support Services</b>						
2120 Guidance	\$ 1,119,276.08	\$ 1,100,624.46	\$ 1,172,938.66	\$ 1,150,085.10	\$ (22,853.56)	-1.95%
2123 Student Appraisal	\$ 84,238.00	\$ 83,541.78	\$ 93,000.00	\$ 96,000.00	\$ 3,000.00	3.23%
2130 Health Services	\$ 680,724.74	\$ 610,381.16	\$ 683,664.78	\$ 649,218.86	\$ (34,445.92)	-5.04%
2140-2169 Related Services	\$ 694,594.19	\$ 650,201.65	\$ 678,796.28	\$ 793,822.68	\$ 115,026.40	16.95%
2190 SRO Services	\$ 80,000.00	\$ 58,405.41	\$ 80,000.00	\$ 80,000.00	\$ -	0.00%
2210 Improvement of Instruction	\$ 444,750.07	\$ 573,235.25	\$ 459,323.04	\$ 436,864.94	\$ (22,458.10)	-4.89%
2220 Library Media Services	\$ 418,514.42	\$ 329,529.74	\$ 337,956.25	\$ 324,909.65	\$ (13,046.60)	-3.86%
2225 Technology	\$ 783,197.63	\$ 858,075.56	\$ 858,504.34	\$ 964,216.19	\$ 105,711.85	12.31%
2310 School Board	\$ 185,921.00	\$ 195,153.17	\$ 268,062.00	\$ 242,151.15	\$ (25,910.85)	-9.67%
2320 Office of the Superintendent	\$ 463,762.00	\$ 513,435.89	\$ 627,664.74	\$ 615,260.49	\$ (12,404.25)	-1.98%
2410 Office of the Principals	\$ 1,805,405.00	\$ 1,846,597.99	\$ 1,869,981.98	\$ 1,871,599.83	\$ 1,617.85	0.09%
2510 Fiscal Services	\$ 431,641.00	\$ 471,908.61	\$ 494,865.60	\$ 536,786.30	\$ 41,920.70	8.47%
2600 Operation & Maintenance	\$ 3,400,461.00	\$ 3,623,373.32	\$ 3,650,749.25	\$ 3,617,474.19	\$ (33,275.06)	-0.91%
2700 Pupil Transportation	\$ 1,655,776.04	\$ 1,666,569.73	\$ 1,719,887.02	\$ 1,603,168.13	\$ (116,718.89)	-6.79%
<b>Total Support Services</b>	<b>\$ 12,248,261.17</b>	<b>\$ 12,581,033.72</b>	<b>\$ 12,995,393.94</b>	<b>\$ 12,981,557.51</b>	<b>\$ (13,836.43)</b>	<b>-0.11%</b>
3100 Food Service Severance	\$ -	\$ -	\$ -	\$ -	\$ -	
4000 Building Improvements***	\$ -	\$ -	\$ -	\$ -	\$ -	
5110/5120 Debt Service	\$ 106,900.00	\$ 103,002.50	\$ 100,426.50	\$ -	\$ (100,426.50)	-100.00%
5221 Transfer to Food Services Fund	\$ 110,000.00	\$ 143,474.65	\$ 109,999.99	\$ 150,000.00	\$ 40,000.01	36.36%
	\$ 216,900.00	\$ 246,477.15	\$ 210,426.49	\$ 150,000.00	\$ (60,426.49)	-28.72%
<b>Total General Fund</b>	<b>\$ 33,163,829.16</b>	<b>\$ 32,705,266.80</b>	<b>\$ 34,589,944.00</b>	<b>\$ 34,842,948.18</b>	<b>\$ 253,004.18</b>	<b>0.73%</b>
Other Funds	\$ 2,058,733.00	\$ 2,058,733.00	\$ 2,058,733.00	\$ 2,058,733.00	\$ -	0.00%
<b>Operating Budget</b>	<b>\$ 35,222,562.16</b>	<b>\$ 34,763,999.80</b>	<b>\$ 36,648,677.00</b>	<b>\$ 36,901,681.18</b>	<b>\$ 253,004.18</b>	<b>0.69%</b>
<b>** Building Projects and Transfers to Capital Reserve are in separate warrant articles.</b>						
<b>*** Building Projects related to Central Office and Facilities, which do not have Capital Reserves</b>						
4000 Building Improvements **	\$ 185,500.00	\$ 164,044.32	\$ 485,600.00	\$ -	\$ (485,600.00)	-100.00%
4600 Building Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
5251 Transfer to Capital Reserve Fi	\$ 500,000.00	\$ 250,000.00	\$ 250,000.00	\$ -	\$ (250,000.00)	-100.00%
	\$ 685,500.00	\$ 414,044.32	\$ 735,600.00	\$ -	\$ (735,600.00)	-100.00%
<b>Total Budget</b>	<b>\$ 35,908,062.16</b>	<b>\$ 35,178,044.12</b>	<b>\$ 37,384,277.00</b>	<b>\$ 36,901,681.18</b>	<b>\$ (482,595.82)</b>	<b>-1.29%</b>

\*\* Building Projects and Transfers to Capital Reserve are in separate warrant articles.

# Fall Mountain Regional School District

## FY26 Default Calculation

<b>Approved Article #1</b>	<b>FY 25 Budget - Approved (Inclusive of Special Funds)</b>	<b>36,656,877</b>
Article #2	Acworth Capital Improvements	\$3,200
Article #3	Alstead Capital Improvements	\$36,200
Article #4	Charlestown Capital Improvements	\$114,500
Article #5	Walpole Capital Improvements	\$92,000
Article #6	High School Capital Improvements	\$81,500
Article #7	High School Engineering Project	\$150,000
Article #8	Transfer to Capital Reserves	\$250,000

**Approved FY25 Budget Total**

**\$37,384,277**

Reduced by:

	Teacher Sick leave Buy back	(\$41,434.00)
	Teacher/Admin Early Retirement	(\$171,461.55)
Article #2	Acworth Capital Improvements	(\$3,200.00)
Article #3	Alstead Capital Improvements	(\$36,200.00)
Article #4	Charlestown Capital Improvements	(\$114,500.00)
Article #5	Walpole Capital Improvements	(\$92,000.00)
Article #6	High School Capital Improvements	(\$81,500.00)
Article #7	High School Engineering Project	(\$150,000.00)
Article #8	Transfer to Capital Reserves	(\$250,000.00)
	Interest & Principal on debt (CPS Project)	(\$100,427.00)
	Eliminated Positions (inclusive of benefits)	(\$245,228.81)
	Double position (no benefits) in 2025 Budget	(\$30,699.90)
	Vacancy Management	(\$160,000.00)
	Tuition	<u>(\$137,227.33)</u>

**Total Reductions**

**(\$1,613,879)**

Increased by:

	Teacher Sick Leave Buyout	\$111,588
	Teacher/Admin Early Retirement	\$165,071
	Teacher Agreement - Year 3	\$462,203
	Health Insurance Increases (net)	\$561,381
	Vacancy Management	\$200,000

**Total Additions**

**\$1,500,242**

**Net Default Increase/(Decrease) (\$113,637)**

**Projected FY26 Default Calculation (Inclusive of Special Funds) \$37,270,640**

**Proposed FY26 Budget (Inclusive of Special Funds) \$36,901,681**

**Proposed Increase/(Decrease) Over/(Under) Default (\$368,959)**

Proposed FY26 Budget: Expenditures

		FY23 ACTUAL	FY24 ACTUAL	FY25 APPROPRIATED	FY26 PROPOSED	INCREASE / (DECREASE)	% CHANGE
<b>INSTRUCTION SERVICES</b>							
1100.112	WAGES - TEACHERS	\$ 6,272,862	\$ 6,251,431	\$ 6,647,790	\$ 6,913,133	\$ 265,343	3.99%
1100.113	WAGES - SUPPORT STAFF	\$ 185,556	\$ 189,128	\$ 261,129	\$ 233,563	\$ (27,566)	-10.56%
1100.114	WAGES - RELATED SERVICES	\$ 17,848	\$ 17,222	\$ 21,581	\$ 22,353	\$ 772	3.58%
1100.120	WAGES - TEMPORARY EMPLOYEES	\$ 243,950	\$ 180,394	\$ 50,106	\$ 205,327	\$ 155,221	309.79%
1100.145	RETIREMENT BONUS WAGES	\$ 79,251	\$ 191,869	\$ 80,579	\$ 87,868	\$ 7,289	9.05%
1100.146	SICK LEAVE BUYOUT	\$ 141,280	\$ -	\$ 41,434	\$ 111,588	\$ 70,154	169.31%
1100.211	HEALTH INSURANCE	\$ 1,393,064	\$ 1,692,239	\$ 1,672,884	\$ 2,127,339	\$ 454,454	27.17%
1100.212	DENTAL INSURANCE	\$ 106,587	\$ 109,008	\$ 118,473	\$ 120,547	\$ 2,074	1.75%
1100.214	DISABILTIY INSURANCE	\$ 13,469	\$ 13,520	\$ 12,868	\$ 13,885	\$ 1,017	7.90%
1100.215	HEALTH INS OPT-OUT	\$ 78,562	\$ 79,000	\$ 75,500	\$ 70,500	\$ (5,000)	-6.62%
1100.221	SOCIAL SECURITY	\$ 417,588	\$ 408,742	\$ 432,654	\$ 475,594	\$ 42,940	9.92%
1100.222	MEDICARE	\$ 97,663	\$ 95,680	\$ 101,185	\$ 103,231	\$ 2,046	2.02%
1100.231	RETIREMENT NON-TEACHERS	\$ 5,194	\$ 4,617	\$ 3,873	\$ 3,726	\$ (147)	-3.79%
1100.232	RETIREMENT TEACHERS	\$ 1,374,715	\$ 1,265,816	\$ 1,305,938	\$ 1,355,439	\$ 49,501	3.79%
1100.233	403B EMPLOYER MATCH	\$ 119,671	\$ 116,054	\$ 79,515	\$ 108,670	\$ 29,154	36.67%
1100.260	WORKERS COMPENSATION	\$ 26,252	\$ 31,284	\$ 34,602	\$ 37,336	\$ 2,734	7.90%
1100.320	PROF EDU SERVICES	\$ 600	\$ 12,930	\$ 10,900	\$ 9,200	\$ (1,700)	-15.60%
1100.321	PROF SERVICES INSTRUCTION	\$ 213	\$ 5,650	\$ 1,500	\$ 1,500	\$ -	0.00%
1100.329	OTHER PROF EDUCATIONAL SERVICES	\$ -	\$ -	\$ -	\$ 720	\$ 720	0.00%
1100.430	REPAIRS & MAINTENANCE	\$ 6,876	\$ 8,977	\$ 33,300	\$ 30,800	\$ (2,500)	-7.51%
1100.550	PRINTING AND BINDING	\$ -	\$ -	\$ 410	\$ 410	\$ -	0.00%
1100.562	TUITION OUT OF STATE LEA	\$ 500	\$ -	\$ -	\$ -	\$ -	0.00%
1100.580	TRAVEL	\$ 15,781	\$ 17,977	\$ 15,500	\$ 29,532	\$ 14,032	90.53%
1100.610	GENERAL SUPPLIES	\$ 321,690	\$ 213,193	\$ 213,266	\$ 231,348	\$ 18,082	8.48%
1100.614	SUPPLIES - WALPOLE SKILL CENTER	\$ 3,290	\$ 1,850	\$ 2,000	\$ 2,438	\$ 438	21.90%
1100.616	SUPPLIES - MS INDUSTRIAL ARTS	\$ 2,052	\$ 1,008	\$ 3,000	\$ 1,788	\$ (1,212)	-40.39%
1100.617	SUPPLIES - MS CULTURAL STUDIES	\$ 992	\$ 419	\$ 1,860	\$ 2,700	\$ 840	45.18%
1100.640	BOOKS AND INFO RESOURCES	\$ 21,420	\$ 12,954	\$ 29,122	\$ 27,610	\$ (1,512)	-5.19%
1100.641	OTHER PRINT MEDIA	\$ 4,093	\$ 5,914	\$ 8,337	\$ 6,948	\$ (1,389)	-16.66%
1100.642	ELECTRONIC INFORMATION	\$ 10,674	\$ 7,247	\$ 6,895	\$ -	\$ (6,895)	-100.00%
1100.647	BOOKS/INFO RESOURCES ALST SKILL CNTR	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
1100.650	SOFTWARE & LICENSES	\$ 15,256	\$ 17,583	\$ 50,584	\$ 22,298	\$ (28,286)	-55.92%
1100.651	SOFTWARE LICENSE RENEWAL	\$ -	\$ -	\$ -	\$ 2,591	\$ 2,591	0.00%
1100.730	EQUIPMENT	\$ 53,598	\$ 58,180	\$ 36,994	\$ 11,100	\$ (25,894)	-69.99%
1100.733	FURNITURE & FIXTURES	\$ 15,603	\$ 13,915	\$ 13,769	\$ -	\$ (13,769)	-100.00%
1100.734	COMPUTERS & COMM EQUIP	\$ 15,845	\$ 23,382	\$ 41,251	\$ -	\$ (41,251)	-100.00%
1100.737	REP FURN & FIXTURES	\$ 3,811	\$ 5,003	\$ 8,500	\$ 5,500	\$ (3,000)	-35.29%
1100.738	REP COMPUTERS & COMM EQUIP	\$ 7,813	\$ 5,113	\$ 8,000	\$ 34,815	\$ 26,815	335.19%
1100.810	DUES	\$ 9,336	\$ 7,568	\$ 20,440	\$ 7,060	\$ (13,380)	-65.46%
1100.890	GRAUDATION	\$ 8,329	\$ 10,829	\$ 12,800	\$ 14,180	\$ 1,380	10.78%
	<b>TOTAL REGULAR INSTRUCTION</b>	<b>\$ 11,091,284</b>	<b>\$ 11,076,696</b>	<b>\$ 11,459,538</b>	<b>\$ 12,433,637</b>	<b>\$ 974,099</b>	<b>8.50%</b>
1200.110	WAGES - REGULAR EMPLOYEE	\$ 96,312	\$ 101,128	\$ 105,213	\$ 108,370	\$ 3,156	3.00%
1200.112	WAGES - TEACHERS	\$ 1,051,271	\$ 1,074,991	\$ 1,403,335	\$ 1,204,151	\$ (199,185)	-14.19%
1200.113	WAGES - SUPPORT STAFF	\$ 1,563,608	\$ 1,578,556	\$ 1,864,643	\$ 1,392,890	\$ (471,753)	-25.30%
1200.115	WAGES - OFFICE STAFF	\$ 34,123	\$ 38,858	\$ 54,815	\$ 56,240	\$ 1,425	2.60%
1200.116	WAGES SPECIALISTS	\$ 59,528	\$ 56,247	\$ 68,079	\$ 72,158	\$ 4,079	5.99%
1200.120	WAGES - TEMPORARY EMPLOYEES	\$ 2,473	\$ 1,976	\$ -	\$ -	\$ -	0.00%
1200.121	WAGES -SPED TEMP EMPLOYEES	\$ 28,051	\$ 44,909	\$ 11,240	\$ -	\$ (11,240)	-100.00%
1200.145	RETIREMENT BONUS WAGES	\$ 22,608	\$ 22,608	\$ 22,608	\$ 22,608	\$ -	0.00%
1200.211	HEALTH INSURANCE	\$ 470,327	\$ 524,190	\$ 639,817	\$ 665,200	\$ 25,384	3.97%
1200.212	DENTAL INSURANCE	\$ 28,692	\$ 27,864	\$ 31,358	\$ 41,140	\$ 9,782	31.20%
1200.213	LIFE INSURANCE	\$ 156	\$ 192	\$ 156	\$ 204	\$ 48	30.77%
1200.214	DISABILTIY INSURANCE	\$ 5,589	\$ 5,683	\$ 6,734	\$ 5,787	\$ (946)	-14.05%
1200.215	HEALTH INS OPT-OUT	\$ 48,383	\$ 46,636	\$ 54,967	\$ 46,000	\$ (8,967)	-16.31%
1200.221	SOCIAL SECURITY	\$ 171,144	\$ 174,088	\$ 200,626	\$ 196,513	\$ (4,113)	-2.05%
1200.222	MEDICARE	\$ 40,026	\$ 40,714	\$ 46,921	\$ 43,700	\$ (3,221)	-6.86%
1200.231	RETIREMENT NON-TEACHERS	\$ 29,572	\$ 27,138	\$ 26,884	\$ 19,179	\$ (7,704)	-28.66%
1200.232	RETIREMENT TEACHERS	\$ 260,370	\$ 245,148	\$ 254,169	\$ 262,671	\$ 8,502	3.34%
1200.233	403B EMPLOYER MATCH	\$ 21,865	\$ 23,365	\$ 14,145	\$ 27,415	\$ 13,270	93.81%
1200.260	WORKERS COMPENSATION	\$ 15,210	\$ 16,917	\$ 16,522	\$ 16,279	\$ (243)	-1.47%
1200.321	PROF SERVICES INSTRUCTION	\$ 12,127	\$ 11,259	\$ 13,000	\$ 13,000	\$ -	0.00%
1200.323	PROF SERVICES FOR PUPILS	\$ 163,354	\$ 153,196	\$ 160,737	\$ 160,737	\$ -	0.00%
1200.326	NON-UNION PROF DEVEL	\$ 13,062	\$ -	\$ -	\$ -	\$ -	0.00%
1200.329	OTHER PROF EDUCATIONAL SERVICES	\$ 665	\$ 4,308	\$ 6,000	\$ 6,000	\$ -	0.00%
1200.330	OTHER PROF SERVICES	\$ 220	\$ 364	\$ 2,500	\$ 1,500	\$ (1,000)	-40.00%
1200.340	TECHNICAL SERVICES	\$ 1,428	\$ 988	\$ 5,000	\$ 2,258	\$ (2,742)	-54.84%
1200.430	REPAIRS & MAINTENANCE	\$ 774	\$ 843	\$ 5,600	\$ 5,600	\$ -	0.00%
1200.534	POSTAGE FEES	\$ 995	\$ 224	\$ 1,475	\$ 1,475	\$ -	0.00%

Proposed FY26 Budget: Expenditures

		FY23 ACTUAL	FY24 ACTUAL	FY25 APPROPRIATED	FY26 PROPOSED	INCREASE / (DECREASE)	% CHANGE
1200.540	ADVERTISING	\$ -	\$ 525	\$ 500	\$ 500	\$ -	0.00%
1200.550	PRINTING AND BINDING	\$ -	\$ -	\$ 100	\$ -	\$ (100)	-100.00%
1200.561	TUITION - NH LEA	\$ 38,748	\$ 20,231	\$ 40,000	\$ 20,000	\$ (20,000)	-50.00%
1200.564	TUITION PRIVATE SCHOOL	\$ 1,150,166	\$ 923,525	\$ 900,000	\$ 915,563	\$ 15,563	1.73%
1200.569	TUITION - RESIDENTIAL COSTS	\$ 471,650	\$ 695,252	\$ 485,800	\$ 330,776	\$ (155,024)	-31.91%
1200.580	TRAVEL	\$ 12,615	\$ 18,449	\$ 24,850	\$ 24,450	\$ (400)	-1.61%
1200.581	OOD TRAVEL	\$ 129	\$ 122	\$ 170	\$ -	\$ (170)	-100.00%
1200.582	PRESCHOOL TRAVEL	\$ -	\$ -	\$ -	\$ 500	\$ 500	0.00%
1200.583	SUMMER TRAVEL SPED	\$ 2,133	\$ 2,086	\$ 6,000	\$ 5,500	\$ (500)	-8.33%
1200.585	ALT ED TRAVEL	\$ 33	\$ -	\$ 2,000	\$ -	\$ (2,000)	-100.00%
1200.610	GENERAL SUPPLIES	\$ 14,645	\$ 19,261	\$ 29,048	\$ 25,126	\$ (3,922)	-13.50%
1200.611	PROGRAM SUPPLIES	\$ 100	\$ 53	\$ 400	\$ 1,000	\$ 600	150.00%
1200.615	SUPPLIES - Alt Ed Program	\$ 1,669	\$ 966	\$ 1,000	\$ -	\$ (1,000)	-100.00%
1200.626	GASOLINE	\$ -	\$ -	\$ 2,000	\$ -	\$ (2,000)	-100.00%
1200.640	BOOKS AND INFO RESOURCES	\$ 3,102	\$ 1,240	\$ 4,500	\$ 500	\$ (4,000)	-88.89%
1200.641	OTHER PRINT MEDIA	\$ 92	\$ -	\$ 190	\$ -	\$ (190)	-100.00%
1200.645	BOOKS - HS ALT ED PROGRAM	\$ -	\$ -	\$ 500	\$ -	\$ (500)	-100.00%
1200.650	SOFTWARE & LICENSES	\$ 3,519	\$ 3,003	\$ 11,074	\$ 1,666	\$ (9,408)	-84.96%
1200.730	EQUIPMENT	\$ 6,438	\$ 5,180	\$ 14,000	\$ -	\$ (14,000)	-100.00%
1200.735	REP MACHINERY	\$ 605	\$ -	\$ 1,000	\$ -	\$ (1,000)	-100.00%
1200.738	REP COMPUTERS & COMM EQUIP	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	0.00%
1200.810	DUES	\$ 225	\$ 2,116	\$ 2,000	\$ 2,742	\$ 742	37.08%
1200.891	COMMUNITY BASED PROGRAMMING	\$ 67	\$ 515	\$ 1,200	\$ 2,000	\$ 800	66.67%
	<b>TOTAL SPECIAL EDUCATION</b>	<b>\$ 5,847,871</b>	<b>\$ 5,914,915</b>	<b>\$ 6,542,876</b>	<b>\$ 5,706,398</b>	<b>\$ (836,478)</b>	<b>-12.78%</b>
1201.112	WAGES - TEACHERS	\$ 98,069	\$ 102,000	\$ 105,694	\$ 109,169	\$ 3,475	3.29%
1201.113	WAGES - SUPPORT STAFF	\$ 61,611	\$ 63,842	\$ 64,599	\$ 56,415	\$ (8,184)	-12.67%
1201.145	RETIREMENT BONUS WAGES	\$ 14,806	\$ 13,606	\$ 14,806	\$ 14,806	\$ -	0.00%
1201.211	HEALTH INSURANCE	\$ 32,612	\$ 37,407	\$ 39,801	\$ 43,125	\$ 3,324	8.35%
1201.212	DENTAL INSURANCE	\$ 1,625	\$ 1,565	\$ 1,644	\$ 1,727	\$ 83	5.07%
1201.214	DISABILTIY INSURANCE	\$ 275	\$ 285	\$ 277	\$ 286	\$ 9	3.23%
1201.215	HEALTH INS OPT-OUT	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	0.00%
1201.221	SOCIAL SECURITY	\$ 10,316	\$ 10,554	\$ 12,197	\$ 14,635	\$ 2,438	19.99%
1201.222	MEDICARE	\$ 2,413	\$ 2,468	\$ 2,853	\$ 2,290	\$ (563)	-19.73%
1201.232	RETIREMENT TEACHERS	\$ 21,386	\$ 20,754	\$ 22,900	\$ 21,207	\$ (1,693)	-7.39%
1201.233	403B EMPLOYER MATCH	\$ 2,203	\$ 2,580	\$ 1,738	\$ 2,356	\$ 619	35.60%
1201.260	WORKERS COMPENSATION	\$ 742	\$ 770	\$ 879	\$ 853	\$ (26)	-2.96%
1201.580	TRAVEL	\$ -	\$ -	\$ 600	\$ 600	\$ -	0.00%
1201.610	GENERAL SUPPLIES	\$ 2,275	\$ 1,741	\$ 2,200	\$ 2,700	\$ 500	22.73%
1201.730	EQUIPMENT	\$ 643	\$ -	\$ 700	\$ -	\$ (700)	-100.00%
	<b>TOTAL ELC PROGRAM</b>	<b>\$ 249,475</b>	<b>\$ 258,071</b>	<b>\$ 271,386</b>	<b>\$ 270,668</b>	<b>\$ (718)</b>	<b>-0.26%</b>
1202.112	WAGES - TEACHERS	\$ 58,139	\$ 61,177	\$ 129,001	\$ 67,692	\$ (61,309)	-47.53%
1202.113	WAGES - SUPPORT STAFF	\$ 108,393	\$ 109,348	\$ 173,256	\$ 87,619	\$ (85,637)	-49.43%
1202.116	WAGES SPECIALISTS	\$ -	\$ -	\$ 86,292	\$ -	\$ (86,292)	-100.00%
1202.211	HEALTH INSURANCE	\$ 25,353	\$ 23,302	\$ 25,998	\$ 17,633	\$ (8,365)	-32.18%
1202.212	DENTAL INSURANCE	\$ 2,406	\$ 2,321	\$ 2,514	\$ 2,548	\$ 34	1.34%
1202.214	DISABILTIY INSURANCE	\$ 341	\$ 352	\$ 287	\$ 306	\$ 19	6.76%
1202.215	HEALTH INS OPT-OUT	\$ 4,000	\$ 5,667	\$ 4,000	\$ 6,500	\$ 2,500	62.50%
1202.221	SOCIAL SECURITY	\$ 10,112	\$ 10,392	\$ 9,203	\$ 9,629	\$ 427	4.64%
1202.222	MEDICARE	\$ 2,365	\$ 2,430	\$ 2,152	\$ 2,252	\$ 100	4.64%
1202.231	RETIREMENT NON-TEACHERS	\$ 7,903	\$ 7,495	\$ 3,878	\$ 3,765	\$ (114)	-2.93%
1202.232	RETIREMENT TEACHERS	\$ 12,221	\$ 12,015	\$ 12,654	\$ 13,017	\$ 363	2.87%
1202.233	403B EMPLOYER MATCH	\$ 675	\$ 3,411	\$ 550	\$ 4,875	\$ 4,325	786.36%
1202.260	WORKERS COMPENSATION	\$ 790	\$ 816	\$ 775	\$ 827	\$ 52	6.75%
1202.610	GENERAL SUPPLIES	\$ 676	\$ 811	\$ 1,100	\$ 1,550	\$ 450	40.91%
1202.640	BOOKS AND INFO RESOURCES	\$ -	\$ 314	\$ 800	\$ 600	\$ (200)	-25.00%
1202.730	EQUIPMENT	\$ -	\$ -	\$ 500	\$ -	\$ (500)	-100.00%
1202.738	REP COMPUTERS & COMM EQUIP	\$ -	\$ -	\$ -	\$ 890	\$ 890	0.00%
	<b>TOTAL LEAP PROGRAM</b>	<b>\$ 233,372</b>	<b>\$ 239,852</b>	<b>\$ 452,959</b>	<b>\$ 219,703</b>	<b>\$ (233,256)</b>	<b>-51.50%</b>
1203.112	WAGES - TEACHERS	\$ -	\$ -	\$ -	\$ 49,642	\$ 49,642	0.00%
1203.113	WAGES - SUPPORT STAFF	\$ -	\$ -	\$ -	\$ 29,528	\$ 29,528	0.00%
1203.116	WAGES SPECIALISTS	\$ -	\$ -	\$ -	\$ 55,971	\$ 55,971	0.00%
1203.211	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ 47,295	\$ 47,295	0.00%
1203.212	DENTAL INSURANCE	\$ -	\$ -	\$ -	\$ 3,357	\$ 3,357	0.00%
1203.214	DISABILTIY INSURANCE	\$ -	\$ -	\$ -	\$ 270	\$ 270	0.00%
1203.221	SOCIAL SECURITY	\$ -	\$ -	\$ -	\$ 8,757	\$ 8,757	0.00%
1203.222	MEDICARE	\$ -	\$ -	\$ -	\$ 1,581	\$ 1,581	0.00%
1203.231	RETIREMENT NON-TEACHERS	\$ -	\$ -	\$ -	\$ 10,901	\$ 10,901	0.00%



Proposed FY26 Budget: Expenditures

		FY23 ACTUAL	FY24 ACTUAL	FY25 APPROPRIATED	FY26 PROPOSED	INCREASE / (DECREASE)	% CHANGE
1203.232	RETIREMENT TEACHERS	\$ -	\$ -	\$ -	\$ 9,546	\$ 9,546	0.00%
1203.260	WORKERS COMPENSATION	\$ -	\$ -	\$ -	\$ 589	\$ 589	0.00%
1203.610	GENERAL SUPPLIES	\$ -	\$ -	\$ -	\$ 1,550	\$ 1,550	0.00%
1203.641	OTHER PRINT MEDIA	\$ -	\$ -	\$ -	\$ 600	\$ 600	0.00%
1203.738	REP COMPUTERS & COMM EQUIP	\$ -	\$ -	\$ -	\$ 948	\$ 948	0.00%
	<b>TOTAL FOCUS PROGRAM</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 220,535</b>	<b>\$ 220,535</b>	<b>0.00%</b>
1204.112	WAGES - TEACHERS	\$ -	\$ -	\$ -	\$ 59,830	\$ 59,830	0.00%
1204.113	WAGES - SUPPORT STAFF	\$ -	\$ -	\$ -	\$ 98,115	\$ 98,115	0.00%
1204.211	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ 42,920	\$ 42,920	0.00%
1204.212	DENTAL INSURANCE	\$ -	\$ -	\$ -	\$ 1,039	\$ 1,039	0.00%
1204.214	DISABILITY INSURANCE	\$ -	\$ -	\$ -	\$ 275	\$ 275	0.00%
1204.221	SOCIAL SECURITY	\$ -	\$ -	\$ -	\$ 9,793	\$ 9,793	0.00%
1204.222	MEDICARE	\$ -	\$ -	\$ -	\$ 2,290	\$ 2,290	0.00%
1204.231	RETIREMENT NON-TEACHERS	\$ -	\$ -	\$ -	\$ 1,521	\$ 1,521	0.00%
1204.232	RETIREMENT TEACHERS	\$ -	\$ -	\$ -	\$ 11,505	\$ 11,505	0.00%
1204.260	WORKERS COMPENSATION	\$ -	\$ -	\$ -	\$ 736	\$ 736	0.00%
1204.610	GENERAL SUPPLIES	\$ -	\$ -	\$ -	\$ 1,550	\$ 1,550	0.00%
1204.641	OTHER PRINT MEDIA	\$ -	\$ -	\$ -	\$ 600	\$ 600	0.00%
1204.738	REP COMPUTERS & COMM EQUIP	\$ -	\$ -	\$ -	\$ 948	\$ 948	0.00%
	<b>TOTAL STEPS PROGRAM</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 231,122</b>	<b>\$ 231,122</b>	<b>0.00%</b>
1210.111	WAGES - ADMINISTRATIVE	\$ 196,327	\$ 340,044	\$ 280,645	\$ 360,765	\$ 80,120	28.55%
1210.114	WAGES - RELATED SERVICES	\$ 274,646	\$ 259,086	\$ 134,908	\$ 277,635	\$ 142,727	105.80%
1210.211	HEALTH INSURANCE	\$ 97,922	\$ 158,739	\$ 120,548	\$ 161,517	\$ 40,969	33.99%
1210.212	DENTAL INSURANCE	\$ 8,276	\$ 9,902	\$ 7,258	\$ 9,909	\$ 2,651	36.53%
1210.214	DISABILITY INSURANCE	\$ 970	\$ 1,224	\$ 716	\$ 1,277	\$ 561	78.45%
1210.215	HEALTH INS OPT-OUT	\$ 14,000	\$ 13,000	\$ 10,000	\$ 16,000	\$ 6,000	60.00%
1210.221	SOCIAL SECURITY	\$ 29,335	\$ 36,709	\$ 24,611	\$ 39,581	\$ 14,969	60.82%
1210.222	MEDICARE	\$ 6,861	\$ 8,585	\$ 5,756	\$ 9,257	\$ 3,501	60.82%
1210.231	RETIREMENT NON-TEACHERS	\$ 37,655	\$ 42,335	\$ 32,822	\$ 42,203	\$ 9,381	28.58%
1210.232	RETIREMENT TEACHERS	\$ 42,688	\$ 56,195	\$ 28,944	\$ 59,112	\$ 30,169	104.23%
1210.233	403B EMPLOYER MATCH	\$ 4,183	\$ 4,570	\$ 1,803	\$ 10,823	\$ 9,020	500.42%
1210.260	WORKERS COMPENSATION	\$ 2,246	\$ 2,834	\$ 2,090	\$ 3,447	\$ 1,358	64.98%
1210.323	PROF SERVICES FOR PUPILS	\$ -	\$ -	\$ 108,669	\$ -	\$ (108,669)	-100.00%
1210.650	SOFTWARE & LICENSES	\$ 4,449	\$ 3,636	\$ 6,000	\$ 7,700	\$ 1,700	28.33%
	<b>TOTAL RELATED SERVICES</b>	<b>\$ 719,557</b>	<b>\$ 936,858</b>	<b>\$ 764,770</b>	<b>\$ 999,226</b>	<b>\$ 234,456</b>	<b>30.66%</b>
1260.112	WAGES - TEACHERS	\$ 43,198	\$ 45,076	\$ 4,556	\$ 141,288	\$ 136,732	3001.37%
1260.113	WAGES - SUPPORT STAFF	\$ -	\$ -	\$ 45,653	\$ -	\$ (45,653)	-100.00%
1260.211	HEALTH INSURANCE	\$ 21,568	\$ -	\$ -	\$ 40,885	\$ 40,885	0.00%
1260.212	DENTAL INSURANCE	\$ 1,698	\$ 409	\$ 485	\$ 1,700	\$ 1,215	250.23%
1260.214	DISABILITY INSURANCE	\$ 86	\$ 90	\$ 96	\$ 283	\$ 186	193.07%
1260.221	SOCIAL SECURITY	\$ 2,348	\$ 2,795	\$ 2,989	\$ 8,760	\$ 5,771	193.07%
1260.222	MEDICARE	\$ 549	\$ 654	\$ 699	\$ 2,049	\$ 1,350	193.07%
1260.231	RETIREMENT NON-TEACHERS	\$ -	\$ -	\$ 6,177	\$ -	\$ (6,177)	-100.00%
1260.232	RETIREMENT TEACHERS	\$ 9,080	\$ 8,853	\$ 3,291	\$ 23,334	\$ 20,442	608.94%
1260.260	WORKERS COMPENSATION	\$ 200	\$ 209	\$ 260	\$ 323	\$ 63	24.10%
1260.321	PROF SERVICES INSTRUCTION	\$ -	\$ 3,503	\$ 95,000	\$ 1,000	\$ (94,000)	-98.95%
1260.330	OTHER PROF SERVICES	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	0.00%
1260.580	TRAVEL	\$ -	\$ 183	\$ -	\$ 600	\$ 600	0.00%
1260.610	GENERAL SUPPLIES	\$ 34	\$ -	\$ -	\$ 500	\$ 500	0.00%
1260.640	BOOKS AND INFO RESOURCES	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	0.00%
	<b>TOTAL ESL PROGRAM</b>	<b>\$ 78,762</b>	<b>\$ 61,772</b>	<b>\$ 159,207</b>	<b>\$ 223,721</b>	<b>\$ 64,513</b>	<b>40.52%</b>
1300.111	WAGES - ADMINISTRATIVE	\$ 15,760	\$ 16,942	\$ 17,554	\$ 18,083	\$ 528	3.01%
1300.112	WAGES - TEACHERS	\$ 352,378	\$ 353,774	\$ 353,177	\$ 359,315	\$ 6,138	1.74%
1300.113	WAGES - SUPPORT STAFF	\$ 712	\$ -	\$ -	\$ -	\$ -	0.00%
1300.211	HEALTH INSURANCE	\$ 23,298	\$ 25,580	\$ 26,752	\$ 32,965	\$ 6,213	23.22%
1300.212	DENTAL INSURANCE	\$ 4,426	\$ 4,428	\$ 4,725	\$ 4,701	\$ (23)	-0.49%
1300.214	DISABILITY INSURANCE	\$ 750	\$ 753	\$ 721	\$ 735	\$ 15	2.03%
1300.215	HEALTH INS OPT-OUT	\$ 6,824	\$ 6,000	\$ 9,000	\$ 2,000	\$ (7,000)	-77.78%
1300.221	SOCIAL SECURITY	\$ 23,281	\$ 23,346	\$ 23,492	\$ 23,539	\$ 48	0.20%
1300.222	MEDICARE	\$ 5,445	\$ 5,460	\$ 5,494	\$ 5,332	\$ (162)	-2.96%
1300.232	RETIREMENT TEACHERS	\$ 74,094	\$ 69,481	\$ 67,498	\$ 69,096	\$ 1,598	2.37%
1300.233	403B EMPLOYER MATCH	\$ 4,114	\$ 4,013	\$ 3,000	\$ 4,013	\$ 1,013	33.77%
1300.260	WORKERS COMPENSATION	\$ 1,739	\$ 1,744	\$ 1,946	\$ 1,986	\$ 39	2.03%
1300.320	PROF EDU SERVICES	\$ 500	\$ -	\$ 950	\$ 900	\$ (50)	-5.26%
1300.390	OTHER CONTRACTED SERVICES	\$ 6,185	\$ 2,538	\$ 4,000	\$ 4,000	\$ -	0.00%
1300.391	PROFESSIONAL GROWTH/CONF	\$ 506	\$ -	\$ -	\$ -	\$ -	0.00%

**Proposed FY26 Budget: Expenditures**

		FY23 ACTUAL	FY24 ACTUAL	FY25 APPROPRIATED	FY26 PROPOSED	INCREASE / (DECREASE)	% CHANGE
1300.430	REPAIRS & MAINTENANCE	\$ 7,893	\$ 9,646	\$ 11,000	\$ 11,000	\$ -	0.00%
1300.560	TUITION	\$ 232,741	\$ 271,278	\$ 165,000	\$ 203,673	\$ 38,673	23.44%
1300.561	TUITION - NH LEA	\$ 450	\$ 27,892	\$ 50,000	\$ 35,061	\$ (14,939)	-29.88%
1300.562	TUITION OUT OF STATE LEA	\$ 1,700	\$ -	\$ 1,500	\$ -	\$ (1,500)	-100.00%
1300.580	TRAVEL	\$ 3,947	\$ 6,874	\$ 6,300	\$ 7,500	\$ 1,200	19.05%
1300.610	GENERAL SUPPLIES	\$ 37,549	\$ 32,103	\$ 33,750	\$ 35,750	\$ 2,000	5.93%
1300.640	BOOKS AND INFO RESOURCES	\$ 225	\$ 537	\$ 800	\$ 800	\$ -	0.00%
1300.650	SOFTWARE & LICENSES	\$ 2,445	\$ 2,565	\$ 5,200	\$ 5,150	\$ (50)	-0.96%
1300.730	EQUIPMENT	\$ 6,801	\$ 5,474	\$ 8,480	\$ 4,000	\$ (4,480)	-52.83%
1300.734	COMPUTERS & COMM EQUIP	\$ 1,834	\$ -	\$ -	\$ -	\$ -	0.00%
1300.810	DUES	\$ 170	\$ 160	\$ 160	\$ 160	\$ -	0.00%
<b>TOTAL VOCATIONAL PROGRAM</b>		<b>\$ 815,767</b>	<b>\$ 870,588</b>	<b>\$ 800,499</b>	<b>\$ 829,759</b>	<b>\$ 29,261</b>	<b>3.66%</b>
1400.111	WAGES - ADMINISTRATIVE	\$ 80,750	\$ 85,692	\$ 89,426	\$ 91,786	\$ 2,360	2.64%
1400.112	WAGES - TEACHERS	\$ 128,504	\$ 129,146	\$ 141,151	\$ 131,359	\$ (9,792)	-6.94%
1400.113	WAGES - SUPPORT STAFF	\$ 6,445	\$ 10,928	\$ -	\$ -	\$ -	0.00%
1400.114	WAGES - RELATED SERVICES	\$ 53,040	\$ 55,488	\$ 60,384	\$ 61,608	\$ 1,224	2.03%
1400.211	HEALTH INSURANCE	\$ 8,126	\$ 24,076	\$ 23,829	\$ 30,716	\$ 6,888	28.90%
1400.212	DENTAL INSURANCE	\$ 864	\$ 975	\$ 895	\$ 510	\$ (385)	-43.02%
1400.214	DISABILTIY INSURANCE	\$ 382	\$ 398	\$ 149	\$ 162	\$ 12	8.16%
1400.221	SOCIAL SECURITY	\$ 16,437	\$ 17,271	\$ 18,365	\$ 20,612	\$ 2,248	12.24%
1400.222	MEDICARE	\$ 3,844	\$ 4,039	\$ 4,295	\$ 1,171	\$ (3,124)	-72.73%
1400.231	RETIREMENT NON-TEACHERS	\$ 1,149	\$ 860	\$ -	\$ -	\$ -	0.00%
1400.232	RETIREMENT TEACHERS	\$ 32,073	\$ 32,353	\$ 56,171	\$ 41,814	\$ (14,357)	-25.56%
1400.233	403B EMPLOYER MATCH	\$ 1,691	\$ 1,332	\$ -	\$ 1,648	\$ 1,648	0.00%
1400.260	WORKERS COMPENSATION	\$ 1,237	\$ 1,301	\$ 418	\$ 436	\$ 18	4.28%
1400.390	OTHER CONTRACTED SERVICES	\$ 38,415	\$ 45,637	\$ 49,650	\$ 47,300	\$ (2,350)	-4.73%
1400.391	PROFESSIONAL GROWTH/CONF	\$ 1,670	\$ 16,954	\$ 41,500	\$ 61,500	\$ 20,000	48.19%
1400.430	REPAIRS & MAINTENANCE	\$ 4,754	\$ 8,836	\$ 7,000	\$ 8,400	\$ 1,400	20.00%
1400.449	RENTAL OF OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ 450	\$ 450	0.00%
1400.580	TRAVEL	\$ 3,441	\$ 3,135	\$ 6,900	\$ 6,650	\$ (250)	-3.62%
1400.610	GENERAL SUPPLIES	\$ 30,879	\$ 26,864	\$ 37,606	\$ 50,100	\$ 12,494	33.22%
1400.651	Software Licence Renewal	\$ 2,930	\$ 2,485	\$ 8,860	\$ 10,400	\$ 1,540	17.38%
1400.730	EQUIPMENT	\$ 43,070	\$ 43,778	\$ 31,900	\$ -	\$ (31,900)	-100.00%
1400.810	DUES	\$ 4,953	\$ 4,997	\$ 7,400	\$ 10,000	\$ 2,600	35.14%
<b>TOTAL CO-CURRICULAR PROGRAM</b>		<b>\$ 464,654</b>	<b>\$ 516,547</b>	<b>\$ 585,899</b>	<b>\$ 576,621</b>	<b>\$ (9,278)</b>	<b>-1.58%</b>
1430.113	WAGES - SUPPORT STAFF	\$ 2,361	\$ 1,836	\$ 3,000	\$ -	\$ (3,000)	-100.00%
1430.212	DENTAL INSURANCE	\$ -	\$ 109	\$ -	\$ -	\$ -	0.00%
1430.214	DISABILTIY INSURANCE	\$ 5	\$ 4	\$ 7	\$ -	\$ (7)	-100.00%
1430.221	SOCIAL SECURITY	\$ 146	\$ 114	\$ 186	\$ -	\$ (186)	-100.00%
1430.222	MEDICARE	\$ 34	\$ 27	\$ 44	\$ -	\$ (44)	-100.00%
1430.232	RETIREMENT TEACHERS	\$ 496	\$ 360	\$ 589	\$ -	\$ (589)	-100.00%
1430.260	WORKERS COMPENSATION	\$ 11	\$ 9	\$ 14	\$ -	\$ (14)	-100.00%
<b>TOTAL K-8 SUMMER SCHOOL PROGRAM</b>		<b>\$ 3,053</b>	<b>\$ 2,458</b>	<b>\$ 3,840</b>	<b>\$ -</b>	<b>\$ (3,840)</b>	<b>-100.00%</b>
<b>TOTAL INSTRUCTION</b>		<b>\$ 19,503,795</b>	<b>\$ 19,877,756</b>	<b>\$ 21,040,974</b>	<b>\$ 21,711,390</b>	<b>\$ 670,416</b>	<b>3.19%</b>
<b>SUPPORT SERVICES</b>							
2120.112	WAGES - TEACHERS	\$ 560,440	\$ 576,489	\$ 618,144	\$ 615,299	\$ (2,845)	-0.46%
2120.114	WAGES - RELATED SERVICES	\$ 83,887	\$ 76,961	\$ 49,111	\$ 48,016	\$ (1,095)	-2.23%
2120.145	RETIREMENT BONUS WAGES	\$ 27,130	\$ 27,130	\$ 27,130	\$ -	\$ (27,130)	-100.00%
2120.211	HEALTH INSURANCE	\$ 181,918	\$ 208,612	\$ 244,156	\$ 254,761	\$ 10,605	4.34%
2120.212	DENTAL INSURANCE	\$ 11,030	\$ 11,188	\$ 11,144	\$ 10,818	\$ (327)	-2.93%
2120.214	DISABILTIY INSURANCE	\$ 1,293	\$ 1,311	\$ 1,240	\$ 1,296	\$ 56	4.55%
2120.215	HEALTH INS OPT-OUT	\$ 2,000	\$ 2,000	\$ 2,000	\$ 3,000	\$ 1,000	50.00%
2120.221	SOCIAL SECURITY	\$ 39,734	\$ 40,299	\$ 42,395	\$ 41,064	\$ (1,331)	-3.14%
2120.222	MEDICARE	\$ 9,292	\$ 9,425	\$ 9,915	\$ 9,486	\$ (429)	-4.33%
2120.231	RETIREMENT NON-TEACHERS	\$ 13,761	\$ 10,413	\$ 6,234	\$ 6,020	\$ (214)	-3.43%
2120.232	RETIREMENT TEACHERS	\$ 112,876	\$ 113,222	\$ 118,271	\$ 117,400	\$ (871)	-0.74%
2120.233	403B EMPLOYER MATCH	\$ 7,886	\$ 3,221	\$ 4,770	\$ 7,963	\$ 3,193	66.93%
2120.260	WORKERS COMPENSATION	\$ 2,993	\$ 3,035	\$ 3,348	\$ 3,500	\$ 152	4.55%
2120.340	TECHNICAL SERVICES	\$ 6,724	\$ 6,705	\$ 11,000	\$ 10,271	\$ (729)	-6.63%
2120.534	POSTAGE FEES	\$ 473	\$ 267	\$ 2,025	\$ 675	\$ (1,350)	-66.67%
2120.580	TRAVEL	\$ 803	\$ 2,891	\$ 3,350	\$ 5,050	\$ 1,700	50.75%
2120.610	GENERAL SUPPLIES	\$ 4,868	\$ 6,919	\$ 14,684	\$ 10,274	\$ (4,410)	-30.03%
2120.640	BOOKS AND INFO RESOURCES	\$ 2,331	\$ -	\$ -	\$ -	\$ -	0.00%
2120.641	OTHER PRINT MEDIA	\$ -	\$ -	\$ 375	\$ 410	\$ 35	9.33%
2120.651	Software Licence Renewal	\$ -	\$ -	\$ 3,110	\$ 4,245	\$ 1,135	36.50%
2120.810	DUES	\$ 537	\$ 537	\$ 537	\$ 537	\$ -	0.00%

Proposed FY26 Budget: Expenditures

		FY23 ACTUAL	FY24 ACTUAL	FY25 APPROPRIATED	FY26 PROPOSED	INCREASE / (DECREASE)	% CHANGE
<b>TOTAL GUIDANCE</b>		\$ 1,069,975	\$ 1,100,624	\$ 1,172,939	\$ 1,150,085	\$ (22,854)	-1.95%
2123.390	OTHER CONTRACTED SERVICES	\$ 71,114	\$ 83,542	\$ 93,000	\$ 1,000	\$ (92,000)	-98.92%
2123.650	SOFTWARE & LICENSES	\$ -	\$ -	\$ -	\$ 95,000	\$ 95,000	0.00%
	<b>TOTAL STUDENT TESTING</b>	\$ 71,114	\$ 83,542	\$ 93,000	\$ 96,000	\$ 3,000	3.23%
2130.112	WAGES - TEACHERS	\$ 344,323	\$ 376,960	\$ 398,251	\$ 396,230	\$ (2,021)	-0.51%
2130.113	WAGES - SUPPORT STAFF	\$ 1,892	\$ 1,204	\$ 1,980	\$ 816	\$ (1,164)	-58.79%
2130.120	WAGES - TEMPORARY EMPLOYEES	\$ 1,144	\$ 1,950	\$ -	\$ -	\$ -	0.00%
2130.211	HEALTH INSURANCE	\$ 78,269	\$ 94,515	\$ 128,135	\$ 112,082	\$ (16,053)	-12.53%
2130.212	DENTAL INSURANCE	\$ 7,522	\$ 6,965	\$ 8,784	\$ 6,484	\$ (2,300)	-26.19%
2130.214	DISABILITY INSURANCE	\$ 699	\$ 762	\$ 773	\$ 786	\$ 14	1.78%
2130.215	HEALTH INS OPT-OUT	\$ 3,000	\$ 3,000	\$ 2,400	\$ 2,000	\$ (400)	-16.67%
2130.221	SOCIAL SECURITY	\$ 20,837	\$ 23,019	\$ 24,879	\$ 24,672	\$ (207)	-0.83%
2130.222	MEDICARE	\$ 4,873	\$ 5,383	\$ 5,818	\$ 5,702	\$ (117)	-2.00%
2130.232	RETIREMENT TEACHERS	\$ 72,799	\$ 74,272	\$ 77,298	\$ 76,312	\$ (986)	-1.28%
2130.233	403B EMPLOYER MATCH	\$ 5,263	\$ 1,625	\$ 1,500	\$ -	\$ (1,500)	-100.00%
2130.260	WORKERS COMPENSATION	\$ 1,622	\$ 1,774	\$ 2,086	\$ 2,123	\$ 37	1.77%
2130.580	TRAVEL	\$ 1,083	\$ 1,098	\$ 2,200	\$ 1,875	\$ (325)	-14.77%
2130.610	GENERAL SUPPLIES	\$ 13,704	\$ 12,195	\$ 17,653	\$ 13,720	\$ (3,933)	-22.28%
2130.651	Software Licence Renewal	\$ 3,780	\$ 5,559	\$ 4,700	\$ 6,216	\$ 1,516	32.26%
2130.730	EQUIPMENT	\$ 2,991	\$ -	\$ 7,058	\$ -	\$ (7,058)	-100.00%
2130.810	DUES	\$ 45	\$ 100	\$ 150	\$ 200	\$ 50	33.33%
	<b>TOTAL HEALTH SERVICES</b>	\$ 563,844	\$ 610,381	\$ 683,665	\$ 649,219	\$ (34,446)	-5.04%
2140.114	WAGES - RELATED SERVICES	\$ 134,242	\$ 140,954	\$ 77,532	\$ 160,633	\$ 83,101	107.18%
2140.211	HEALTH INSURANCE	\$ 17,059	\$ 20,164	\$ 11,725	\$ 31,921	\$ 20,195	172.24%
2140.212	DENTAL INSURANCE	\$ 1,047	\$ 1,009	\$ 574	\$ 1,360	\$ 786	137.07%
2140.214	DISABILITY INSURANCE	\$ 269	\$ 282	\$ 149	\$ 321	\$ 172	115.47%
2140.221	SOCIAL SECURITY	\$ 8,152	\$ 8,536	\$ 4,622	\$ 9,959	\$ 5,337	115.47%
2140.222	MEDICARE	\$ 1,906	\$ 1,996	\$ 1,081	\$ 2,329	\$ 1,248	115.47%
2140.232	RETIREMENT TEACHERS	\$ 28,218	\$ 27,683	\$ 14,642	\$ 30,890	\$ 16,248	110.97%
2140.260	WORKERS COMPENSATION	\$ 622	\$ 653	\$ 403	\$ 867	\$ 465	115.47%
2140.323	PROF SERVICES FOR PUPILS	\$ -	\$ -	\$ 99,884	\$ -	\$ (99,884)	-100.00%
	<b>TOTAL PSYCH SERVICES</b>	\$ 191,514	\$ 201,277	\$ 210,611	\$ 238,280	\$ 27,670	13.14%
2150.114	WAGES - RELATED SERVICES	\$ 118,121	\$ 154,012	\$ 175,566	\$ 227,555	\$ 51,989	29.61%
2150.211	HEALTH INSURANCE	\$ 40,088	\$ 45,072	\$ 23,639	\$ 48,564	\$ 24,925	105.44%
2150.212	DENTAL INSURANCE	\$ 2,963	\$ 2,987	\$ 4,338	\$ 2,563	\$ (1,774)	-40.90%
2150.214	DISABILITY INSURANCE	\$ 236	\$ 312	\$ 229	\$ 421	\$ 192	83.73%
2150.215	HEALTH INS OPT-OUT	\$ -	\$ 2,000	\$ 16,029	\$ 4,000	\$ (12,029)	-75.05%
2150.221	SOCIAL SECURITY	\$ 6,911	\$ 9,339	\$ 10,394	\$ 14,108	\$ 3,714	35.73%
2150.222	MEDICARE	\$ 1,616	\$ 2,184	\$ 2,431	\$ 3,300	\$ 869	35.73%
2150.231	RETIREMENT NON-TEACHERS	\$ 5,136	\$ 9,354	\$ 12,417	\$ 37,176	\$ 24,759	199.39%
2150.232	RETIREMENT TEACHERS	\$ 17,150	\$ 16,670	\$ 13,920	\$ -	\$ (13,920)	-100.00%
2150.233	403B EMPLOYER MATCH	\$ 1,013	\$ 3,575	\$ 4,375	\$ -	\$ (4,375)	-100.00%
2150.260	WORKERS COMPENSATION	\$ 547	\$ 722	\$ 618	\$ 1,229	\$ 611	98.86%
2150.323	PROF SERVICES FOR PUPILS	\$ -	\$ -	\$ 243,266	\$ -	\$ (243,266)	-100.00%
	<b>TOTAL SPEECH, LANGUAGE &amp; PATHOLOGY</b>	\$ 193,781	\$ 246,228	\$ 507,222	\$ 338,916	\$ (168,306)	-33.18%
2163.114	WAGES - RELATED SERVICES	\$ 74,666	\$ 78,373	\$ 130,900	\$ 84,768	\$ (46,132)	-35.24%
2163.211	HEALTH INSURANCE	\$ -	\$ -	\$ 29,779	\$ -	\$ (29,779)	-100.00%
2163.212	DENTAL INSURANCE	\$ 885	\$ 852	\$ 2,393	\$ 934	\$ (1,459)	-60.96%
2163.214	DISABILITY INSURANCE	\$ 157	\$ 165	\$ 157	\$ 170	\$ 13	8.16%
2163.215	HEALTH INS OPT-OUT	\$ 4,000	\$ 4,000	\$ 4,000	\$ 1,000	\$ (3,000)	-75.00%
2163.221	SOCIAL SECURITY	\$ 4,877	\$ 5,107	\$ 8,169	\$ 5,256	\$ (2,914)	-35.67%
2163.222	MEDICARE	\$ 1,141	\$ 1,194	\$ 1,911	\$ 1,229	\$ (681)	-35.67%
2163.231	RETIREMENT NON-TEACHERS	\$ -	\$ -	\$ 6,683	\$ -	\$ (6,683)	-100.00%
2163.232	RETIREMENT TEACHERS	\$ 15,689	\$ 15,392	\$ 15,392	\$ 16,301	\$ 908	5.90%
2163.233	403B EMPLOYER MATCH	\$ 675	\$ 650	\$ 613	\$ 650	\$ 38	6.12%
2163.260	WORKERS COMPENSATION	\$ 364	\$ 381	\$ 690	\$ 458	\$ (232)	-33.65%
	<b>TOTAL OCCUPATIONAL THERAPY</b>	\$ 102,454	\$ 106,115	\$ 200,685	\$ 110,765	\$ (89,920)	-44.81%
2169.114	WAGES - RELATED SERVICES	\$ 50,564	\$ 53,092	\$ 55,216	\$ 57,424	\$ 2,209	4.00%
2169.211	HEALTH INSURANCE	\$ 23,029	\$ 27,229	\$ 31,657	\$ 30,991	\$ (667)	-2.11%
2169.212	DENTAL INSURANCE	\$ 1,481	\$ 1,427	\$ 1,498	\$ 1,586	\$ 88	5.88%
2169.214	DISABILITY INSURANCE	\$ 101	\$ 106	\$ 106	\$ 115	\$ 9	8.17%
2169.221	SOCIAL SECURITY	\$ 2,909	\$ 3,024	\$ 3,292	\$ 3,560	\$ 269	8.16%
2169.222	MEDICARE	\$ 680	\$ 707	\$ 770	\$ 833	\$ 63	8.16%
2169.232	RETIREMENT TEACHERS	\$ 10,629	\$ 10,427	\$ 10,427	\$ 11,043	\$ 615	5.90%

Proposed FY26 Budget: Expenditures

		FY23 ACTUAL	FY24 ACTUAL	FY25 APPROPRIATED	FY26 PROPOSED	INCREASE / (DECREASE)	% CHANGE
2169.233	403B EMPLOYER MATCH	\$ 338	\$ 325	\$ 175	\$ -	\$ (175)	-100.00%
2169.260	WORKERS COMPENSATION	\$ 234	\$ 246	\$ 287	\$ 310	\$ 23	8.16%
	<b>TOTAL RECREATIONAL THERAPY</b>	<b>\$ 89,965</b>	<b>\$ 96,583</b>	<b>\$ 103,428</b>	<b>\$ 105,862</b>	<b>\$ 2,434</b>	<b>2.35%</b>
2190.330	SRO PROF SERVICES	\$ 51,386	\$ 58,405	\$ 80,000	\$ 80,000	\$ -	0.00%
	<b>TOTAL OTHER STUDENT SUPPORT SERVICES</b>	<b>\$ 51,386</b>	<b>\$ 58,405</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>0.00%</b>
2210.113	WAGES - SUPPORT STAFF	\$ 69,226	\$ 72,272	\$ 71,325	\$ 55,413	\$ (15,912)	-22.31%
2210.114	WAGES - RELATED SERVICES	\$ 12,473	\$ 19,450	\$ 20,000	\$ 20,000	\$ -	0.00%
2210.116	WAGES SPECIALISTS	\$ 99,074	\$ 104,028	\$ 108,230	\$ 111,477	\$ 3,247	3.00%
2210.211	HEALTH INSURANCE	\$ 8,023	\$ 10,548	\$ 11,029	\$ 11,376	\$ 347	3.15%
2210.212	DENTAL INSURANCE	\$ 464	\$ 525	\$ 485	\$ 510	\$ 24	5.02%
2210.213	LIFE INSURANCE	\$ 156	\$ 192	\$ 200	\$ 204	\$ 4	2.00%
2210.214	DISABILTY INSURANCE	\$ 361	\$ 392	\$ 212	\$ 223	\$ 11	5.06%
2210.221	SOCIAL SECURITY	\$ 10,946	\$ 11,869	\$ 11,763	\$ 12,146	\$ 383	3.25%
2210.222	MEDICARE	\$ 2,560	\$ 2,776	\$ 2,751	\$ 1,906	\$ (845)	-30.70%
2210.231	RETIREMENT NON-TEACHERS	\$ 649	\$ 590	\$ 552	\$ -	\$ (552)	-100.00%
2210.232	RETIREMENT TEACHERS	\$ 37,011	\$ 37,320	\$ 36,462	\$ 28,164	\$ (8,297)	-22.76%
2210.233	403B EMPLOYER MATCH	\$ 4,603	\$ 3,591	\$ 3,300	\$ 2,600	\$ (700)	-21.21%
2210.260	WORKERS COMPENSATION	\$ 836	\$ 908	\$ 573	\$ 602	\$ 29	5.06%
2210.320	PROF EDU SERVICES	\$ 12,471	\$ 9,055	\$ 25,000	\$ 22,000	\$ (3,000)	-12.00%
2210.321	PROF SERVICES INSTRUCTION	\$ 5,556	\$ 43	\$ 5,500	\$ 5,500	\$ -	0.00%
2210.322	PROF SERVICES PROGRAM IMPROVEMENT	\$ 1,800	\$ 1,385	\$ 6,000	\$ 6,000	\$ -	0.00%
2210.323	PROF SERVICES FOR PUPILS	\$ 33,692	\$ 44,504	\$ 40,000	\$ 40,000	\$ -	0.00%
2210.324	PROF DEVEL - ADV DEGREE	\$ 49,402	\$ 46,077	\$ 50,000	\$ 50,000	\$ -	0.00%
2210.325	PROF SERV - INSTRUCTION	\$ -	\$ 500	\$ 5,000	\$ 5,000	\$ -	0.00%
2210.326	NON-UNION PROF DEVEL	\$ 8,196	\$ 8,033	\$ 15,000	\$ 10,000	\$ (5,000)	-33.33%
2210.390	OTHER CONTRACTED SERVICES	\$ (15,069)	\$ -	\$ -	\$ -	\$ -	0.00%
2210.391	PROFESSIONAL GROWTH/CONF	\$ 325	\$ 298	\$ 1,000	\$ 500	\$ (500)	-50.00%
2210.580	TRAVEL	\$ 1,599	\$ 1,719	\$ 2,000	\$ 2,000	\$ -	0.00%
2210.610	GENERAL SUPPLIES	\$ 1,597	\$ 916	\$ 1,200	\$ 500	\$ (700)	-58.33%
2210.611	PROGRAM SUPPLIES	\$ 498	\$ 439	\$ 500	\$ 500	\$ -	0.00%
2210.616	CURRICULUM DISTRICT WIDE	\$ -	\$ 128,238	\$ -	\$ -	\$ -	0.00%
2210.650	SOFTWARE & LICENSES	\$ 7,885	\$ 48,478	\$ 14,840	\$ 17,519	\$ 2,679	18.05%
2210.738	REP COMPUTERS & COMM EQUIP	\$ -	\$ -	\$ -	\$ 899	\$ 899	0.00%
2210.810	DUES	\$ 560	\$ 1,352	\$ 1,400	\$ 1,825	\$ 425	30.36%
2210.811	LICENSES & CERTIFICATIONS	\$ 22,662	\$ 17,738	\$ 25,000	\$ 30,000	\$ 5,000	20.00%
	<b>TOTAL IMPROVEMENT OF INSTRUCTION</b>	<b>\$ 377,557</b>	<b>\$ 573,235</b>	<b>\$ 459,323</b>	<b>\$ 436,865</b>	<b>\$ (22,458)</b>	<b>-4.89%</b>
2220.112	WAGES - TEACHERS	\$ 139,771	\$ 72,328	\$ 74,285	\$ 76,119	\$ 1,834	2.47%
2220.113	WAGES - SUPPORT STAFF	\$ 112,129	\$ 122,467	\$ 110,155	\$ 106,686	\$ (3,468)	-3.15%
2220.120	WAGES - TEMPORARY EMPLOYEES	\$ 130	\$ -	\$ -	\$ -	\$ -	0.00%
2220.211	HEALTH INSURANCE	\$ 52,828	\$ 43,620	\$ 50,730	\$ 38,087	\$ (12,643)	-24.92%
2220.212	DENTAL INSURANCE	\$ 4,925	\$ 3,316	\$ 3,481	\$ 3,160	\$ (321)	-9.23%
2220.214	DISABILTY INSURANCE	\$ 512	\$ 397	\$ 349	\$ 349	\$ (0)	-0.02%
2220.215	HEALTH INS OPT-OUT	\$ 4,000	\$ 4,000	\$ 4,000	\$ 7,000	\$ 3,000	75.00%
2220.221	SOCIAL SECURITY	\$ 15,331	\$ 12,161	\$ 11,683	\$ 11,452	\$ (231)	-1.98%
2220.222	MEDICARE	\$ 3,585	\$ 2,844	\$ 2,732	\$ 2,532	\$ (200)	-7.33%
2220.231	RETIREMENT NON-TEACHERS	\$ 5,292	\$ 5,694	\$ 4,432	\$ -	\$ (4,432)	-100.00%
2220.232	RETIREMENT TEACHERS	\$ 29,375	\$ 14,205	\$ 13,627	\$ 14,314	\$ 686	5.04%
2220.233	403B EMPLOYER MATCH	\$ 3,010	\$ 3,015	\$ 1,188	\$ 2,726	\$ 1,539	129.59%
2220.260	WORKERS COMPENSATION	\$ 1,186	\$ 920	\$ 943	\$ 943	\$ (0)	-0.02%
2220.391	PROFESSIONAL GROWTH/CONF	\$ 680	\$ -	\$ 750	\$ 1,000	\$ 250	33.33%
2220.580	TRAVEL	\$ 1,088	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
2220.610	GENERAL SUPPLIES	\$ 2,027	\$ 2,418	\$ 2,700	\$ 4,750	\$ 2,050	75.93%
2220.640	BOOKS AND INFO RESOURCES	\$ 17,376	\$ 15,889	\$ 21,500	\$ 22,000	\$ 500	2.33%
2220.642	ELECTRONIC INFORMATION	\$ 6,218	\$ 5,934	\$ 6,350	\$ 7,000	\$ 650	10.24%
2220.643	INFORMATION ACCESS FEES	\$ 14,353	\$ 14,353	\$ 15,400	\$ 16,585	\$ 1,185	7.69%
2220.650	SOFTWARE & LICENSES	\$ 6,537	\$ 5,970	\$ 11,500	\$ 9,020	\$ (2,480)	-21.57%
2220.730	EQUIPMENT	\$ 1,993	\$ -	\$ 1,000	\$ -	\$ (1,000)	-100.00%
2220.810	DUES	\$ -	\$ -	\$ 150	\$ 185	\$ 35	23.33%
	<b>TOTAL EDUCATIONAL MEDIA SERVICES</b>	<b>\$ 422,344</b>	<b>\$ 329,530</b>	<b>\$ 337,956</b>	<b>\$ 324,910</b>	<b>\$ (13,047)</b>	<b>-3.86%</b>
2225.114	WAGES - RELATED SERVICES	\$ 89,518	\$ 93,993	\$ 97,753	\$ 100,686	\$ 2,933	3.00%
2225.115	WAGES - OFFICE STAFF	\$ 254,371	\$ 275,317	\$ 225,209	\$ 296,600	\$ 71,391	31.70%
2225.116	WAGES SPECIALISTS	\$ 66,194	\$ 69,503	\$ 132,283	\$ 75,175	\$ (57,109)	-43.17%
2225.145	RETIREMENT BONUS WAGES	\$ -	\$ -	\$ -	\$ 11,172	\$ 11,172	0.00%
2225.211	HEALTH INSURANCE	\$ 75,054	\$ 99,488	\$ 114,845	\$ 122,134	\$ 7,289	6.35%
2225.212	DENTAL INSURANCE	\$ 4,676	\$ 4,980	\$ 5,229	\$ 5,493	\$ 264	5.05%
2225.213	LIFE INSURANCE	\$ 156	\$ 192	\$ 156	\$ 204	\$ 48	30.77%

Proposed FY26 Budget: Expenditures

		FY23 ACTUAL	FY24 ACTUAL	FY25 APPROPRIATED	FY26 PROPOSED	INCREASE / (DECREASE)	% CHANGE
2225.214	DISABILTIY INSURANCE	\$ 824	\$ 878	\$ 871	\$ 945	\$ 74	8.51%
2225.215	HEALTH INS OPT-OUT	\$ 1,667	\$ -	\$ -	\$ -	\$ -	0.00%
2225.221	SOCIAL SECURITY	\$ 25,123	\$ 26,720	\$ 27,283	\$ 29,985	\$ 2,703	9.91%
2225.222	MEDICARE	\$ 5,876	\$ 6,249	\$ 6,381	\$ 7,013	\$ 632	9.91%
2225.231	RETIREMENT NON-TEACHERS	\$ 48,351	\$ 49,968	\$ 50,134	\$ 52,078	\$ 1,944	3.88%
2225.232	RETIREMENT TEACHERS	\$ 13,914	\$ 13,651	\$ 13,650	\$ 14,456	\$ 806	5.90%
2225.233	403B EMPLOYER MATCH	\$ 10,146	\$ 10,000	\$ 8,462	\$ 11,625	\$ 3,163	37.39%
2225.260	WORKERS COMPENSATION	\$ 1,799	\$ 1,814	\$ 2,099	\$ 2,278	\$ 180	8.55%
2225.329	OTHER PROF EDUCATIONAL SERVICES	\$ 7,685	\$ 7,618	\$ 5,000	\$ 2,600	\$ (2,400)	-48.00%
2225.430	REPAIRS & MAINTENANCE	\$ 13,369	\$ 13,472	\$ 10,000	\$ 12,000	\$ 2,000	20.00%
2225.531	VOICE COMMUNICATIONS	\$ 3,240	\$ 3,360	\$ -	\$ 3,360	\$ 3,360	0.00%
2225.532	DATA COMMUNICATIONS	\$ 72,171	\$ -	\$ -	\$ -	\$ -	0.00%
2225.534	POSTAGE FEES	\$ 25	\$ 147	\$ 150	\$ 150	\$ -	0.00%
2225.580	TRAVEL	\$ 5,438	\$ 6,001	\$ 6,000	\$ 6,257	\$ 257	4.28%
2225.610	GENERAL SUPPLIES	\$ 9,681	\$ 10,107	\$ 10,000	\$ 58,000	\$ 48,000	480.00%
2225.650	SOFTWARE & LICENSES	\$ 100,702	\$ 116,945	\$ 75,000	\$ 150,006	\$ 75,006	100.01%
2225.734	COMPUTERS & COMM EQUIP	\$ 19,027	\$ 45,678	\$ 66,000	\$ -	\$ (66,000)	-100.00%
2225.810	DUES	\$ 1,903	\$ 1,994	\$ 2,000	\$ 2,000	\$ -	0.00%
<b>TOTAL COMPUTER ASSISTED INSTRUCTION</b>		<b>\$ 830,907</b>	<b>\$ 858,076</b>	<b>\$ 858,504</b>	<b>\$ 964,217</b>	<b>\$ 105,713</b>	<b>12.31%</b>
2310.112	WAGES - TEACHERS	\$ 13,833	\$ 13,000	\$ 14,000	\$ 14,000	\$ -	0.00%
2310.113	WAGES - SUPPORT STAFF	\$ 4,841	\$ 3,400	\$ 2,400	\$ 2,400	\$ -	0.00%
2310.115	WAGES - OFFICE STAFF	\$ 2,000	\$ 10,500	\$ -	\$ 4,000	\$ 4,000	0.00%
2310.214	DISABILTIY INSURANCE	\$ 6	\$ 23	\$ -	\$ 33	\$ 33	0.00%
2310.221	SOCIAL SECURITY	\$ 1,279	\$ 1,668	\$ -	\$ 1,017	\$ 1,017	0.00%
2310.222	MEDICARE	\$ 299	\$ 390	\$ -	\$ 238	\$ 238	0.00%
2310.231	RETIREMENT NON-TEACHERS	\$ 287	\$ 135	\$ -	\$ -	\$ -	0.00%
2310.250	UNEMPLOYMENT COMPENSATION	\$ 1,992	\$ 1,606	\$ -	\$ 2,917	\$ 2,917	0.00%
2310.260	WORKERS COMPENSATION	\$ 131	\$ -	\$ -	\$ -	\$ -	0.00%
2310.321	PROF SERVICES INSTRUCTION	\$ 17,041	\$ -	\$ 8,650	\$ 5,000	\$ (3,650)	-42.20%
2310.329	OTHER PROF EDUCATIONAL SERVICES	\$ 4,100	\$ -	\$ 4,000	\$ -	\$ (4,000)	-100.00%
2310.330	OTHER PROF SERVICES	\$ 101,366	\$ 66,021	\$ 90,000	\$ 100,000	\$ 10,000	11.11%
2310.331	PROFESSIONAL DEVELOPMENT	\$ 26,500	\$ 25,700	\$ 30,500	\$ 35,000	\$ 4,500	14.75%
2310.332	OTHER PROF SERVICES	\$ 4,325	\$ 4,075	\$ 5,000	\$ 6,000	\$ 1,000	20.00%
2310.520	INSURANCE (OTHER THAN EMP BEN)	\$ 24,888	\$ 16,244	\$ 19,287	\$ -	\$ (19,287)	-100.00%
2310.534	POSTAGE FEES	\$ -	\$ 740	\$ -	\$ 1,890	\$ 1,890	0.00%
2310.540	ADVERTISING	\$ 12,942	\$ 4,048	\$ 17,000	\$ 7,480	\$ (9,520)	-56.00%
2310.545	PUBLIC RELATIONS	\$ 14,291	\$ 16,249	\$ 30,000	\$ 19,000	\$ (11,000)	-36.67%
2310.550	PRINTING AND BINDING	\$ 5,463	\$ 5,013	\$ 5,000	\$ 8,170	\$ 3,170	63.40%
2310.580	TRAVEL	\$ -	\$ -	\$ 250	\$ 500	\$ 250	100.00%
2310.590	MISCELLANEOUS PURCHASED SERVICES	\$ 2,464	\$ 1,940	\$ 3,275	\$ 2,570	\$ (705)	-21.53%
2310.610	GENERAL SUPPLIES	\$ 1,124	\$ 549	\$ 3,000	\$ 1,160	\$ (1,840)	-61.33%
2310.650	SOFTWARE & LICENSES	\$ 25,044	\$ 18,019	\$ 27,000	\$ 24,367	\$ (2,633)	-9.75%
2310.810	DUES	\$ 5,833	\$ 5,833	\$ 6,200	\$ 6,409	\$ 209	3.38%
2310.840	BOARD CONTINGENCY FUND	\$ -	\$ -	\$ 2,500	\$ -	\$ (2,500)	-100.00%
<b>TOTAL SCHOOL BOARD SERVICES</b>		<b>\$ 270,051</b>	<b>\$ 195,153</b>	<b>\$ 268,062</b>	<b>\$ 242,151</b>	<b>\$ (25,911)</b>	<b>-9.67%</b>
2320.111	WAGES - ADMINISTRATIVE	\$ 165,702	\$ 155,799	\$ 154,877	\$ 150,000	\$ (4,877)	-3.15%
2320.115	WAGES - OFFICE STAFF	\$ 157,214	\$ 167,359	\$ 239,507	\$ 224,432	\$ (15,075)	-6.29%
2320.145	RETIREMENT BONUS WAGES	\$ -	\$ -	\$ 9,799	\$ 9,799	\$ 0	0.00%
2320.211	HEALTH INSURANCE	\$ 49,607	\$ 61,101	\$ 78,603	\$ 85,386	\$ 6,783	8.63%
2320.212	DENTAL INSURANCE	\$ 3,522	\$ 2,968	\$ 4,507	\$ 4,956	\$ 449	9.96%
2320.213	LIFE INSURANCE	\$ 147	\$ 307	\$ 147	\$ 408	\$ 261	177.70%
2320.214	DISABILTIY INSURANCE	\$ 620	\$ 627	\$ 702	\$ 749	\$ 47	6.63%
2320.215	HEALTH INS OPT-OUT	\$ 4,000	\$ 1,000	\$ -	\$ -	\$ -	0.00%
2320.221	SOCIAL SECURITY	\$ 19,490	\$ 20,302	\$ 24,761	\$ 25,851	\$ 1,090	4.40%
2320.222	MEDICARE	\$ 4,558	\$ 4,748	\$ 5,684	\$ 5,429	\$ (255)	-4.48%
2320.231	RETIREMENT NON-TEACHERS	\$ 36,164	\$ 38,829	\$ 51,712	\$ 47,740	\$ (3,971)	-7.68%
2320.233	403B EMPLOYER MATCH	\$ 6,302	\$ 7,559	\$ 8,312	\$ 8,437	\$ 125	1.50%
2320.260	WORKERS COMPENSATION	\$ 1,436	\$ 1,453	\$ 1,794	\$ 2,022	\$ 228	12.68%
2320.330	OTHER PROF SERVICES	\$ 340	\$ 11,000	\$ 7,500	\$ -	\$ (7,500)	-100.00%
2320.340	TECHNICAL SERVICES	\$ 1,238	\$ 1,178	\$ 2,000	\$ -	\$ (2,000)	-100.00%
2320.391	PROFESSIONAL GROWTH/CONF	\$ 4,549	\$ 8,180	\$ 6,000	\$ 7,430	\$ 1,430	23.83%
2320.430	REPAIRS & MAINTENANCE	\$ 329	\$ 197	\$ 1,500	\$ 263	\$ (1,237)	-82.47%
2320.441	BUILDING RENT	\$ 12,558	\$ 12,558	\$ 12,560	\$ 12,560	\$ -	0.00%
2320.442	RENTAL OF EQUIPMENT	\$ -	\$ -	\$ -	\$ 2,565	\$ 2,565	0.00%
2320.534	POSTAGE FEES	\$ 680	\$ 276	\$ 1,500	\$ 1,500	\$ -	0.00%
2320.580	TRAVEL	\$ 2,352	\$ 2,593	\$ 3,200	\$ 6,120	\$ 2,920	91.25%
2320.584	SUPERINTENDENT DISCRETIONARY FUND	\$ 13,550	\$ -	\$ -	\$ -	\$ -	0.00%
2320.610	GENERAL SUPPLIES	\$ 5,210	\$ 8,057	\$ 6,500	\$ 5,000	\$ (1,500)	-23.08%

Proposed FY26 Budget: Expenditures

		FY23 ACTUAL	FY24 ACTUAL	FY25 APPROPRIATED	FY26 PROPOSED	INCREASE / (DECREASE)	% CHANGE
2320.650	SOFTWARE & LICENSES	\$ -	\$ -	\$ -	\$ 11,855	\$ 11,855	0.00%
2320.730	EQUIPMENT	\$ 2,559	\$ 3,897	\$ 3,000	\$ -	\$ (3,000)	-100.00%
2320.810	DUES	\$ 2,609	\$ 3,448	\$ 3,500	\$ 2,759	\$ (741)	-21.17%
	<b>TOTAL EXECUTIVE ADMINISTRATION SERVICES</b>	<b>\$ 494,735</b>	<b>\$ 513,436</b>	<b>\$ 627,665</b>	<b>\$ 615,260</b>	<b>\$ (12,404)</b>	<b>-1.98%</b>
2410.112	WAGES - TEACHERS	\$ 615,660	\$ 613,892	\$ 639,186	\$ 679,226	\$ 40,040	6.26%
2410.113	WAGES - SUPPORT STAFF	\$ 33,039	\$ 34,264	\$ 34,264	\$ 36,710	\$ 2,446	7.14%
2410.114	WAGES - RELATED SERVICES	\$ 476,079	\$ 482,414	\$ 481,634	\$ 438,417	\$ (43,217)	-8.97%
2410.120	WAGES - TEMPORARY EMPLOYEES	\$ 5,160	\$ 760	\$ -	\$ -	\$ -	0.00%
2410.145	RETIREMENT BONUS WAGES	\$ 20,787	\$ 16,540	\$ 16,540	\$ 16,540	\$ -	0.00%
2410.211	HEALTH INSURANCE	\$ 200,392	\$ 260,344	\$ 270,040	\$ 278,360	\$ 8,320	3.08%
2410.212	DENTAL INSURANCE	\$ 16,943	\$ 17,175	\$ 17,046	\$ 16,262	\$ (784)	-4.60%
2410.213	LIFE INSURANCE	\$ 869	\$ 1,205	\$ 887	\$ 1,224	\$ 337	37.99%
2410.214	DISABILITY INSURANCE	\$ 2,280	\$ 2,279	\$ 2,085	\$ 2,227	\$ 142	6.80%
2410.215	HEALTH INS OPT-OUT	\$ 15,663	\$ 9,000	\$ 9,000	\$ 3,000	\$ (6,000)	-66.67%
2410.221	SOCIAL SECURITY	\$ 69,778	\$ 68,702	\$ 69,076	\$ 76,893	\$ 7,817	11.32%
2410.222	MEDICARE	\$ 16,318	\$ 16,067	\$ 16,225	\$ 16,145	\$ (80)	-0.49%
2410.231	RETIREMENT NON-TEACHERS	\$ 61,563	\$ 61,566	\$ 55,423	\$ 52,092	\$ (3,331)	-6.01%
2410.232	RETIREMENT TEACHERS	\$ 139,035	\$ 127,298	\$ 131,701	\$ 135,856	\$ 4,156	3.16%
2410.233	403B EMPLOYER MATCH	\$ 10,481	\$ 9,378	\$ 7,310	\$ 10,815	\$ 3,505	47.95%
2410.260	WORKERS COMPENSATION	\$ 5,303	\$ 5,279	\$ 5,630	\$ 6,013	\$ 383	6.80%
2410.340	TECHNICAL SERVICES	\$ 56,321	\$ 62,875	\$ 44,795	\$ 34,947	\$ (9,848)	-21.98%
2410.430	REPAIRS & MAINTENANCE	\$ -	\$ 1,955	\$ 3,250	\$ 1,050	\$ (2,200)	-67.69%
2410.442	RENTAL OF EQUIPMENT	\$ 786	\$ -	\$ -	\$ 11,775	\$ 11,775	0.00%
2410.534	POSTAGE FEES	\$ 5,610	\$ 2,288	\$ 9,350	\$ 10,168	\$ 818	8.75%
2410.550	PRINTING AND BINDING	\$ 2,349	\$ 1,385	\$ 6,600	\$ 3,300	\$ (3,300)	-50.00%
2410.580	TRAVEL	\$ 5,325	\$ 8,995	\$ 9,800	\$ 8,225	\$ (1,575)	-16.07%
2410.610	GENERAL SUPPLIES	\$ 13,881	\$ 18,339	\$ 29,992	\$ 19,063	\$ (10,929)	-36.44%
2410.640	BOOKS AND INFO RESOURCES	\$ -	\$ -	\$ 1,200	\$ 1,500	\$ 300	25.00%
2410.650	SOFTWARE & LICENSES	\$ 3,060	\$ 1,853	\$ 2,500	\$ 2,500	\$ -	0.00%
2410.730	EQUIPMENT	\$ 9,738	\$ 18,278	\$ -	\$ -	\$ -	0.00%
2410.733	FURNITURE & FIXTURES	\$ -	\$ 52	\$ -	\$ -	\$ -	0.00%
2410.734	COMPUTERS & COMM EQUIP	\$ 3,926	\$ 1,120	\$ -	\$ -	\$ -	0.00%
2410.810	DUES	\$ 2,623	\$ 3,297	\$ 6,450	\$ 5,049	\$ (1,401)	-21.72%
2410.890	GRADUATION	\$ -	\$ -	\$ -	\$ 4,244	\$ 4,244	0.00%
	<b>TOTAL OFFICE OF THE PRINCIPALS</b>	<b>\$ 1,792,972</b>	<b>\$ 1,846,598</b>	<b>\$ 1,869,982</b>	<b>\$ 1,871,600</b>	<b>\$ 1,618</b>	<b>0.09%</b>
2510.113	WAGES - SUPPORT STAFF	\$ 120,203	\$ 120,200	\$ 130,000	\$ 133,900	\$ 3,900	3.00%
2510.115	WAGES - OFFICE STAFF	\$ 150,442	\$ 157,858	\$ 187,034	\$ 194,293	\$ 7,259	3.88%
2510.211	HEALTH INSURANCE	\$ 48,423	\$ 47,732	\$ 50,915	\$ 84,185	\$ 33,270	65.34%
2510.212	DENTAL INSURANCE	\$ 2,542	\$ 2,376	\$ 2,514	\$ 4,192	\$ 1,678	66.73%
2510.213	LIFE INSURANCE	\$ 156	\$ 176	\$ 160	\$ 204	\$ 44	27.50%
2510.214	DISABILITY INSURANCE	\$ 547	\$ 560	\$ 527	\$ 656	\$ 130	24.67%
2510.215	HEALTH INS OPT-OUT	\$ -	\$ 1,754	\$ 3,000	\$ -	\$ (3,000)	-100.00%
2510.221	SOCIAL SECURITY	\$ 16,355	\$ 17,017	\$ 18,900	\$ 20,348	\$ 1,448	7.66%
2510.222	MEDICARE	\$ 3,825	\$ 3,980	\$ 4,420	\$ 4,759	\$ 339	7.66%
2510.231	RETIREMENT NON-TEACHERS	\$ 21,527	\$ 37,485	\$ 41,244	\$ 41,845	\$ 600	1.46%
2510.232	RETIREMENT TEACHERS	\$ 25,267	\$ 71	\$ -	\$ -	\$ -	0.00%
2510.233	403B EMPLOYER MATCH	\$ 8,403	\$ 2,155	\$ 90	\$ 98	\$ 8	8.33%
2510.260	WORKERS COMPENSATION	\$ 1,266	\$ 1,296	\$ 1,422	\$ 1,306	\$ (115)	-8.12%
2510.320	PROF EDU SERVICES	\$ -	\$ 16,455	\$ -	\$ -	\$ -	0.00%
2510.391	PROFESSIONAL GROWTH/CONF	\$ 1,150	\$ 6,484	\$ 3,500	\$ 3,640	\$ 140	4.00%
2510.430	REPAIRS & MAINTENANCE	\$ 329	\$ 394	\$ 500	\$ -	\$ (500)	-100.00%
2510.534	POSTAGE FEES	\$ 916	\$ -	\$ 1,300	\$ 1,000	\$ (300)	-23.08%
2510.580	TRAVEL	\$ 1,633	\$ 1,486	\$ 1,500	\$ 3,491	\$ 1,991	132.77%
2510.610	GENERAL SUPPLIES	\$ 4,291	\$ 7,684	\$ 3,000	\$ 2,260	\$ (740)	-24.67%
2510.650	SOFTWARE & LICENSES	\$ 39,226	\$ 41,617	\$ 40,840	\$ 39,910	\$ (930)	-2.28%
2510.730	EQUIPMENT	\$ 260	\$ -	\$ -	\$ -	\$ -	0.00%
2510.734	COMPUTERS & COMM EQUIP	\$ 194	\$ 4,061	\$ 1,000	\$ -	\$ (1,000)	-100.00%
2510.810	DUES	\$ 1,844	\$ 1,069	\$ 3,000	\$ 700	\$ (2,300)	-76.67%
	<b>TOTAL FISCAL SERVICES</b>	<b>\$ 448,795</b>	<b>\$ 471,909</b>	<b>\$ 494,866</b>	<b>\$ 536,786</b>	<b>\$ 41,921</b>	<b>8.47%</b>
2600.110	WAGES - REGULAR EMPLOYEE	\$ 87,173	\$ 91,532	\$ 95,193	\$ 98,049	\$ 2,856	3.00%
2600.112	WAGES - TEACHERS	\$ 785,858	\$ 735,099	\$ 789,905	\$ 780,688	\$ (9,217)	-1.17%
2600.113	WAGES - SUPPORT STAFF	\$ 311,156	\$ 281,831	\$ 337,673	\$ 300,704	\$ (36,969)	-10.95%
2600.114	WAGES - RELATED SERVICES	\$ 17,624	\$ 18,893	\$ 18,290	\$ 17,681	\$ (609)	-3.33%
2600.115	WAGES - OFFICE STAFF	\$ 46,974	\$ 48,949	\$ 51,347	\$ 50,991	\$ (356)	-0.69%
2600.120	WAGES - TEMPORARY EMPLOYEES	\$ 7,039	\$ 15,549	\$ 25,000	\$ 18,150	\$ (6,850)	-27.40%
2600.211	HEALTH INSURANCE	\$ 249,042	\$ 235,767	\$ 297,313	\$ 305,808	\$ 8,495	2.86%
2600.212	DENTAL INSURANCE	\$ 15,852	\$ 13,405	\$ 15,610	\$ 15,800	\$ 190	1.21%

Proposed FY26 Budget: Expenditures

		FY23 ACTUAL	FY24 ACTUAL	FY25 APPROPRIATED	FY26 PROPOSED	INCREASE / (DECREASE)	% CHANGE
2600.213	LIFE INSURANCE	\$ 102	\$ 125	\$ 110	\$ 204	\$ 94	85.45%
2600.214	DISABILITY INSURANCE	\$ 2,467	\$ 2,328	\$ 2,301	\$ 2,486	\$ 185	8.04%
2600.215	HEALTH INS OPT-OUT	\$ 7,167	\$ 8,000	\$ 9,000	\$ 10,000	\$ 1,000	11.11%
2600.221	SOCIAL SECURITY	\$ 75,599	\$ 72,169	\$ 75,957	\$ 78,591	\$ 2,633	3.47%
2600.222	MEDICARE	\$ 17,680	\$ 16,878	\$ 17,764	\$ 18,278	\$ 514	2.89%
2600.231	RETIREMENT NON-TEACHERS	\$ 150,905	\$ 132,107	\$ 138,903	\$ 135,674	\$ (3,229)	-2.32%
2600.232	RETIREMENT TEACHERS	\$ -	\$ 392	\$ -	\$ -	\$ -	0.00%
2600.233	403B EMPLOYER MATCH	\$ 11,469	\$ 18,454	\$ 14,165	\$ 20,495	\$ 6,330	44.69%
2600.260	WORKERS COMPENSATION	\$ 43,179	\$ 40,552	\$ 28,144	\$ 30,281	\$ 2,138	7.60%
2600.340	TECHNICAL SERVICES	\$ 946	\$ 946	\$ 700	\$ 32,414	\$ 31,714	4530.57%
2600.391	PROFESSIONAL GROWTH/CONF	\$ -	\$ -	\$ -	\$ 175	\$ 175	0.00%
2600.411	WATER/SEWAGE	\$ 29,446	\$ 36,450	\$ 35,860	\$ 35,600	\$ (260)	-0.73%
2600.421	DISPOSAL SERVICES	\$ 35,335	\$ 45,636	\$ 42,775	\$ 46,848	\$ 4,073	9.52%
2600.422	SNOW PLOWING SERVIES	\$ 96,117	\$ 76,894	\$ 107,300	\$ 75,366	\$ (31,934)	-29.76%
2600.425	PARKING LOT SWEEPER - SERVICE	\$ -	\$ -	\$ 2,905	\$ -	\$ (2,905)	-100.00%
2600.430	REPAIRS & MAINTENANCE	\$ 209,529	\$ 426,159	\$ 168,750	\$ 167,800	\$ (950)	-0.56%
2600.431	SOFTWARE LISCENSING	\$ 5,199	\$ 7,529	\$ 10,000	\$ 11,000	\$ 1,000	10.00%
2600.441	BUILDING RENT	\$ 1,290	\$ 1,548	\$ 3,000	\$ 3,000	\$ -	0.00%
2600.442	RENTAL OF EQUIPMENT	\$ 226,669	\$ 223,884	\$ 231,012	\$ 245,853	\$ 14,841	6.42%
2600.520	INSURANCE (OTHER THAN EMP BEN)	\$ 36,907	\$ 132,787	\$ 16,465	\$ 83,165	\$ 66,700	405.10%
2600.521	GENERAL LIABILITY INSURANCE	\$ 53,030	\$ -	\$ 58,253	\$ -	\$ (58,253)	-100.00%
2600.531	VOICE COMMUNICATIONS	\$ 143,962	\$ 196,647	\$ 224,600	\$ 185,987	\$ (38,613)	-17.19%
2600.534	POSTAGE FEES	\$ 243	\$ 142	\$ 200	\$ 200	\$ -	0.00%
2600.540	ADVERTISING	\$ -	\$ -	\$ 700	\$ 600	\$ (100)	-14.29%
2600.580	TRAVEL	\$ 2,638	\$ 3,745	\$ 4,000	\$ 3,836	\$ (164)	-4.10%
2600.590	MISCELLANEOUS PURCHASED SERVICES	\$ 4,076	\$ 1,644	\$ 1,500	\$ 800	\$ (700)	-46.67%
2600.610	GENERAL SUPPLIES	\$ 76,394	\$ 84,567	\$ 105,600	\$ 118,950	\$ 13,350	12.64%
2600.611	PROGRAM SUPPLIES	\$ 73,876	\$ 82,022	\$ 97,600	\$ 100,900	\$ 3,300	3.38%
2600.612	SUPPLIES - PRESCHOOL	\$ 1,061	\$ 1,360	\$ 2,500	\$ 2,400	\$ (100)	-4.00%
2600.622	ELECTRICITY	\$ 191,869	\$ 215,635	\$ 239,704	\$ 238,900	\$ (804)	-0.34%
2600.623	PROPANE	\$ 226,268	\$ 162,377	\$ 227,900	\$ 236,400	\$ 8,500	3.73%
2600.624	OIL	\$ 46,975	\$ 26,435	\$ 18,900	\$ 18,900	\$ -	0.00%
2600.625	ENERGY	\$ 20,541	\$ 47,304	\$ 56,000	\$ 59,000	\$ 3,000	5.36%
2600.626	GASOLINE	\$ 19,636	\$ 19,268	\$ 25,000	\$ 25,000	\$ -	0.00%
2600.650	SOFTWARE & LICENSES	\$ -	\$ 7,480	\$ 16,500	\$ 18,500	\$ 2,000	12.12%
2600.730	EQUIPMENT	\$ 27,832	\$ 14,520	\$ 36,350	\$ 22,000	\$ (14,350)	-39.48%
2600.732	VEHICLES	\$ -	\$ 76,369	\$ -	\$ -	\$ -	0.00%
<b>TOTAL O&amp;M OF PLANT SERVICES</b>		<b>\$ 3,359,123</b>	<b>\$ 3,623,373</b>	<b>\$ 3,650,749</b>	<b>\$ 3,617,474</b>	<b>\$ (33,275)</b>	<b>-0.91%</b>
2710.110	WAGES - REGULAR EMPLOYEE	\$ 69,118	\$ 72,923	\$ 75,477	\$ 77,741	\$ 2,264	3.00%
2710.111	WAGES - ADMINISTRATIVE	\$ 36,782	\$ 33,565	\$ 29,973	\$ 31,621	\$ 1,648	5.50%
2710.211	HEALTH INSURANCE	\$ 5,937	\$ 4,389	\$ 8,400	\$ 8,123	\$ (277)	-3.30%
2710.212	DENTAL INSURANCE	\$ 856	\$ 852	\$ 895	\$ 1,367	\$ 473	52.83%
2710.213	LIFE INSURANCE	\$ 156	\$ 192	\$ 156	\$ 204	\$ 48	30.77%
2710.214	DISABILITY INSURANCE	\$ 218	\$ 179	\$ 205	\$ 155	\$ (50)	-24.19%
2710.215	HEALTH INS OPT-OUT	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
2710.221	SOCIAL SECURITY	\$ 6,623	\$ 6,729	\$ 6,544	\$ 6,780	\$ 237	3.61%
2710.222	MEDICARE	\$ 1,549	\$ 1,574	\$ 1,530	\$ 1,586	\$ 55	3.62%
2710.231	RETIREMENT NON-TEACHERS	\$ 9,718	\$ 10,908	\$ 9,819	\$ 14,040	\$ 4,221	42.98%
2710.260	WORKERS COMPENSATION	\$ 504	\$ 415	\$ 554	\$ 420	\$ (134)	-24.19%
2710.330	OTHER PROF SERVICES	\$ 2,064	\$ 2,574	\$ 2,000	\$ 2,000	\$ -	0.00%
2710.331	PROFESSIONAL DEVELOPMENT	\$ 2,555	\$ 3,110	\$ 2,650	\$ 2,700	\$ 50	1.89%
2710.444	COMPUTER & COMM EQUPT RENTAL	\$ 8,604	\$ 9,262	\$ 8,500	\$ -	\$ (8,500)	-100.00%
2710.510	STUDENT TRANSPORTATION SERVICES	\$ 1,320	\$ -	\$ -	\$ -	\$ -	0.00%
2710.520	INSURANCE (OTHER THAN EMP BEN)	\$ 38,207	\$ 48,651	\$ 49,212	\$ 23,470	\$ (25,742)	-52.31%
2710.531	VOICE COMMUNICATIONS	\$ 480	\$ 480	\$ 540	\$ 8,532	\$ 7,992	1480.00%
2710.580	TRAVEL	\$ 300	\$ 978	\$ 650	\$ 600	\$ (50)	-7.69%
2710.590	MISCELLANEOUS PURCHASED SERVICES	\$ 110	\$ 878	\$ 1,200	\$ 1,200	\$ -	0.00%
2710.619	MECHANIC COMSUMABLES	\$ -	\$ -	\$ -	\$ 10,192	\$ 10,192	0.00%
2710.650	SOFTWARE & LICENSES	\$ 8,327	\$ 10,948	\$ 11,300	\$ 13,746	\$ 2,446	21.64%
2710.810	DUES	\$ -	\$ -	\$ 80	\$ -	\$ (80)	-100.00%
<b>TOTAL TRANSPORTATION SUPERVISION</b>		<b>\$ 196,428</b>	<b>\$ 211,607</b>	<b>\$ 212,685</b>	<b>\$ 207,477</b>	<b>\$ (5,208)</b>	<b>-2.45%</b>
2721.113	WAGES - SUPPORT STAFF	\$ 297,056	\$ 271,938	\$ 293,280	\$ 325,628	\$ 32,348	11.03%
2721.120	WAGES - TEMPORARY EMPLOYEES	\$ 51,646	\$ 67,058	\$ 45,000	\$ 60,000	\$ 15,000	33.33%
2721.211	HEALTH INSURANCE	\$ 13,069	\$ 7,966	\$ 9,265	\$ 11,234	\$ 1,970	21.26%
2721.214	DISABILITY INSURANCE	\$ 720	\$ 561	\$ 448	\$ 641	\$ 193	43.15%
2721.215	HEALTH INS OPT-OUT	\$ 10,000	\$ 5,249	\$ 6,000	\$ 5,750	\$ (250)	-4.17%
2721.221	SOCIAL SECURITY	\$ 23,283	\$ 21,256	\$ 18,183	\$ 24,695	\$ 6,512	35.81%
2721.222	MEDICARE	\$ 5,445	\$ 4,971	\$ 4,253	\$ 4,647	\$ 393	9.25%

**Proposed FY26 Budget: Expenditures**

		FY23 ACTUAL	FY24 ACTUAL	FY25 APPROPRIATED	FY26 PROPOSED	INCREASE / (DECREASE)	% CHANGE
2721.231	RETIREMENT NON-TEACHERS	\$ 77	\$ 21	\$ -	\$ 115	\$ 115	0.00%
2721.233	403B EMPLOYER MATCH	\$ 3,948	\$ 2,444	\$ 3,875	\$ 4,191	\$ 316	8.17%
2721.260	WORKERS COMPENSATION	\$ 23,007	\$ 18,095	\$ 19,933	\$ 13,035	\$ (6,898)	-34.61%
2721.430	REPAIRS & MAINTENANCE	\$ 110,682	\$ 83,312	\$ 85,000	\$ 80,000	\$ (5,000)	-5.88%
2721.443	Vehicle Lease	\$ 226,481	\$ 172,623	\$ 318,630	\$ 223,100	\$ (95,530)	-29.98%
2721.610	GENERAL SUPPLIES	\$ 5,043	\$ 4,642	\$ 5,000	\$ 5,228	\$ 228	4.56%
2721.612	SUPPLIES - PRESCHOOL	\$ 2,178	\$ 2,053	\$ 1,000	\$ 800	\$ (200)	-20.00%
2721.626	GASOLINE	\$ 26,573	\$ 31,026	\$ 35,000	\$ 35,000	\$ -	0.00%
2721.627	DIESEL FUEL	\$ 153,762	\$ 144,248	\$ 213,750	\$ 203,750	\$ (10,000)	-4.68%
2721.730	EQUIPMENT	\$ 19,200	\$ 261,365	\$ 5,000	\$ -	\$ (5,000)	-100.00%
<b>TOTAL REGULAR TRANSPORTATION SERVICES</b>		<b>\$ 972,171</b>	<b>\$ 1,098,828</b>	<b>\$ 1,063,617</b>	<b>\$ 997,814</b>	<b>\$ (65,803)</b>	<b>-6.19%</b>
2722.113	WAGES - SUPPORT STAFF	\$ 66,755	\$ 92,518	\$ 63,013	\$ 45,249	\$ (17,764)	-28.19%
2722.115	WAGES - OFFICE STAFF	\$ 11,503	\$ -	\$ 11,503	\$ -	\$ (11,503)	-100.00%
2722.214	DISABILTIY INSURANCE	\$ 123	\$ 108	\$ 126	\$ 90	\$ (36)	-28.19%
2722.215	HEALTH INS OPT-OUT	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ (3,000)	-100.00%
2722.221	SOCIAL SECURITY	\$ 5,074	\$ 5,932	\$ 4,093	\$ 2,805	\$ (1,287)	-31.45%
2722.222	MEDICARE	\$ 1,187	\$ 1,387	\$ 957	\$ 656	\$ (301)	-31.46%
2722.231	RETIREMENT NON-TEACHERS	\$ 526	\$ 16	\$ -	\$ -	\$ -	0.00%
2722.233	403B EMPLOYER MATCH	\$ 23	\$ 5	\$ -	\$ -	\$ -	0.00%
2722.260	WORKERS COMPENSATION	\$ 4,753	\$ 3,557	\$ 3,270	\$ 2,348	\$ (922)	-28.19%
2722.519	PURCH SERV - SPED TRANS	\$ 103,979	\$ 58,805	\$ 135,000	\$ 135,000	\$ -	0.00%
<b>TOTAL SPECIAL NEEDS TRANSPORTATION SERVICES</b>		<b>\$ 196,923</b>	<b>\$ 165,330</b>	<b>\$ 220,962</b>	<b>\$ 186,149</b>	<b>\$ (34,813)</b>	<b>-15.76%</b>
2723.119	WAGES - VOC BUD	\$ 38,816	\$ 40,476	\$ 45,000	\$ 45,000	\$ -	0.00%
2723.214	DISABILTIY INSURANCE	\$ 36	\$ 53	\$ -	\$ -	\$ -	0.00%
2723.221	SOCIAL SECURITY	\$ 2,387	\$ 2,492	\$ 2,790	\$ 3,443	\$ 653	23.39%
2723.222	MEDICARE	\$ 558	\$ 583	\$ 653	\$ -	\$ (653)	-100.00%
2723.231	RETIREMENT NON-TEACHERS	\$ 31	\$ -	\$ -	\$ -	\$ -	0.00%
2723.233	403B EMPLOYER MATCH	\$ 227	\$ 107	\$ -	\$ -	\$ -	0.00%
2723.260	WORKERS COMPENSATION	\$ 2,406	\$ 2,533	\$ 2,700	\$ -	\$ (2,700)	-100.00%
<b>TOTAL VOCATIONAL TRANSPORTATION SERVICES</b>		<b>\$ 44,463</b>	<b>\$ 46,244</b>	<b>\$ 51,143</b>	<b>\$ 48,443</b>	<b>\$ (2,700)</b>	<b>-5.28%</b>
2724.113	WAGES - SUPPORT STAFF	\$ 23,221	\$ 26,592	\$ 32,050	\$ 28,500	\$ (3,550)	-11.08%
2724.214	DISABILTIY INSURANCE	\$ 4	\$ 8	\$ -	\$ 528	\$ 528	0.00%
2724.221	SOCIAL SECURITY	\$ 1,439	\$ 1,654	\$ 1,988	\$ 1,637	\$ (351)	-17.67%
2724.222	MEDICARE	\$ 337	\$ 387	\$ 467	\$ 383	\$ (84)	-18.03%
2724.231	RETIREMENT NON-TEACHERS	\$ -	\$ 6	\$ -	\$ -	\$ -	0.00%
2724.233	403B EMPLOYER MATCH	\$ 1,445	\$ 1,919	\$ -	\$ -	\$ -	0.00%
2724.260	WORKERS COMPENSATION	\$ 1,477	\$ 1,754	\$ 772	\$ 1,529	\$ 757	97.99%
<b>TOTAL ATHLETIC TRANSPORTATION SERVICES</b>		<b>\$ 27,923</b>	<b>\$ 32,320</b>	<b>\$ 35,277</b>	<b>\$ 32,576</b>	<b>\$ (2,701)</b>	<b>-7.66%</b>
2725.114	WAGES - RELATED SERVICES	\$ 14,696	\$ 15,090	\$ 14,200	\$ 12,675	\$ (1,525)	-10.74%
2725.214	DISABILTIY INSURANCE	\$ 7	\$ 6	\$ -	\$ 191	\$ 191	0.00%
2725.221	SOCIAL SECURITY	\$ 1,017	\$ 958	\$ 1,283	\$ 786	\$ (498)	-38.77%
2725.222	MEDICARE	\$ 238	\$ 224	\$ 208	\$ 184	\$ (24)	-11.63%
2725.233	403B EMPLOYER MATCH	\$ 1,177	\$ 1,091	\$ -	\$ -	\$ -	0.00%
2725.260	WORKERS COMPENSATION	\$ 1,062	\$ 1,023	\$ 523	\$ 734	\$ 211	40.32%
2725.330	OTHER PROF SERVICES	\$ -	\$ 4,434	\$ -	\$ -	\$ -	0.00%
<b>TOTAL FIELD TRIP TRANSPORTATION SERVICES</b>		<b>\$ 18,197</b>	<b>\$ 22,825</b>	<b>\$ 16,214</b>	<b>\$ 14,569</b>	<b>\$ (1,645)</b>	<b>-10.15%</b>
2729.310	OFFICIAL/ADMIN SERVICES	\$ 14,388	\$ 260	\$ 6,000	\$ -	\$ (6,000)	-100.00%
<b>TOTAL HOMELESS TRANSPORTATION SERVICES</b>		<b>\$ 14,388</b>	<b>\$ 260</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>\$ (6,000)</b>	<b>-100.00%</b>
2740.113	WAGES - SUPPORT STAFF	\$ 57,949	\$ 62,394	\$ 68,640	\$ 74,241	\$ 5,601	8.16%
2740.211	HEALTH INSURANCE	\$ 20,899	\$ 9,425	\$ 25,204	\$ 22,753	\$ (2,451)	-9.73%
2740.212	DENTAL INSURANCE	\$ 464	\$ 160	\$ 1,700	\$ -	\$ (1,700)	-100.00%
2740.214	DISABILTIY INSURANCE	\$ 116	\$ 125	\$ 150	\$ 148	\$ (2)	-1.01%
2740.221	SOCIAL SECURITY	\$ 3,355	\$ 3,771	\$ 4,260	\$ 4,603	\$ 343	8.05%
2740.222	MEDICARE	\$ 784	\$ 882	\$ 995	\$ 1,076	\$ 81	8.19%
2740.231	RETIREMENT NON-TEACHERS	\$ 8,148	\$ 8,442	\$ 9,290	\$ 9,466	\$ 176	1.89%
2740.260	WORKERS COMPENSATION	\$ 3,674	\$ 3,956	\$ 3,750	\$ 3,853	\$ 103	2.75%
<b>TOTAL BUS MECHANIC SERVICES</b>		<b>\$ 95,388</b>	<b>\$ 89,155</b>	<b>\$ 113,989</b>	<b>\$ 116,141</b>	<b>\$ 2,152</b>	<b>1.89%</b>
<b>TOTAL PUPIL TRANSPORTATION SERVICES</b>		<b>\$ 1,565,881</b>	<b>\$ 1,666,570</b>	<b>\$ 1,719,887</b>	<b>\$ 1,603,168</b>	<b>\$ (116,719)</b>	<b>-6.79%</b>
<b>TOTAL SUPPORT SERVICES</b>		<b>\$ 11,896,397</b>	<b>\$ 12,581,034</b>	<b>\$ 13,338,543</b>	<b>\$ 12,981,558</b>	<b>\$ (356,985)</b>	<b>-2.68%</b>
<b>DEBT SERVICE</b>							
5110.910	REDEMPTION OF PRINCIPAL	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ (100,000)	-100.00%



Proposed FY26 Budget: Expenditures

		FY23 ACTUAL	FY24 ACTUAL	FY25 APPROPRIATED	FY26 PROPOSED	INCREASE / (DECREASE)	% CHANGE
5120.830	BOND INTEREST	\$ 6,900	\$ 3,003	\$ 427	\$ -	\$ (427)	-100.00%
	<b>TOTAL DEBT SERVICES</b>	<b>\$ 106,900</b>	<b>\$ 103,003</b>	<b>\$ 100,427</b>	<b>\$ -</b>	<b>\$ (100,427)</b>	<b>-100.00%</b>
<b>OTHER GENERAL FUND EXPENSE</b>							
5221.930	TRANSFER TO FOOD SERVICE	\$ 121,409	\$ 143,475	\$ 110,000	\$ 150,000	\$ 40,000	36.36%
	<b>TOTAL OTHER GENERAL FUND EXPENSE</b>	<b>\$ 121,409</b>	<b>\$ 143,475</b>	<b>\$ 110,000</b>	<b>\$ 150,000</b>	<b>\$ 40,000</b>	<b>36.36%</b>
	<b>TOTAL GENERAL FUND OPERATING BUDGET</b>	<b>\$ 31,628,500</b>	<b>\$ 32,705,267</b>	<b>\$ 34,589,944</b>	<b>\$ 34,842,948</b>	<b>\$ 253,004</b>	<b>0.73%</b>
<b>BUILDING IMPROVEMENTS</b>							
4000.450	CONSTRUCTION SERVICES	\$ 144,734	\$ 164,044	\$ 485,600	\$ -	\$ (485,600)	-100.00%
	<b>TOTAL FA&amp;C SERVICES</b>	<b>\$ 144,734</b>	<b>\$ 164,044</b>	<b>\$ 485,600</b>	<b>\$ -</b>	<b>\$ (485,600)</b>	<b>-100.00%</b>
<b>RESERVE FUNDS</b>							
5251.930	TRANSFER TO CAPITAL RESERVE FUND	\$ 500,000	\$ 250,000	\$ 250,000	\$ -	\$ (250,000)	-100.00%
	<b>TOTAL RESERVE FUNDS</b>	<b>\$ 500,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ (250,000)</b>	<b>-100.00%</b>
	<b>TOTAL GENERAL FUND</b>	<b>\$ 32,273,235</b>	<b>\$ 33,119,311</b>	<b>\$ 35,325,544</b>	<b>\$ 34,842,948</b>	<b>\$ (482,596)</b>	<b>-1.37%</b>
<b>SPECIAL REVENUE FUNDS</b>							
5221.930	FOOD SERVICE FUND	\$ 845,000	\$ 845,000	\$ 845,000	\$ 845,000	\$ -	0.00%
5222.930	ALL OTHER SPECIAL REVENUE FUNDS	\$ 1,213,733	\$ 1,213,733	\$ 1,213,733	\$ 1,213,733	\$ -	0.00%
	<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 2,058,733</b>	<b>\$ 2,058,733</b>	<b>\$ 2,058,733</b>	<b>\$ 2,058,733</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>TOTAL OPERATING BUDGET</b>	<b>\$ 34,331,968</b>	<b>\$ 35,178,044</b>	<b>\$ 37,384,277</b>	<b>\$ 36,901,681</b>	<b>\$ (482,596)</b>	<b>-1.29%</b>



**Proposed FY 26 Budget: Projected Revenues**

	Actual FY23	Actual FY24	Budget FY25	Budgeted FY26	Increase/ (Decrease)	%
<b>General Fund Revenues</b>						
<b>Local Sources</b>						
10-1111	\$ 19,670,605	\$ 19,385,345	\$ 19,262,981	\$ 22,173,134	\$ 2,910,153	15.0%
	\$ 500,000	\$ 250,000	\$ 250,000	\$ -	\$ (250,000)	
	\$ 1,003,875	\$ 1,237,223	\$ 734,623	\$ -	\$ (734,623)	
10-1321	\$ 700,000	\$ 684,724	\$ 750,000	\$ 675,000	\$ (75,000)	-11.0%
10-1331		\$ 52,363	\$ -	\$ -	\$ -	
10-1510-1	\$ 2,500	\$ 171,699	\$ 25,000	\$ 25,000	\$ -	0.0%
10-1510-2	\$ 30,000	\$ 15,689	\$ 30,000	\$ 30,000	\$ -	0.0%
10-1990	\$ 20,000	\$ 143,135	\$ 20,027	\$ 20,000	\$ (27)	0.0%
<b>Total</b>	<b>\$ 21,926,980</b>	<b>\$ 21,940,178</b>	<b>\$ 21,072,631</b>	<b>\$ 22,923,134</b>	<b>\$ 1,850,503</b>	<b>8.8%</b>
<b>State Sources</b>						
10-3110	\$ 9,713,289	\$ 9,330,629	\$ 9,330,629	\$ 9,500,014	\$ 169,385	1.8%
10-3119	\$ 1,457,725	\$ 1,991,374	\$ 2,052,271	\$ 2,039,799	\$ (12,472)	-0.6%
10-3190	\$ -	\$ 10,696	\$ 3,264	\$ -	\$ -	
10-3210-2	\$ 57,038	\$ 57,038	\$ 57,038	\$ -	\$ (57,038)	-100.0%
10-3230	\$ 180,000	\$ 605,156	\$ 306,077	\$ 175,000	\$ (131,077)	-21.7%
10-3241	\$ 110,000	\$ 107,168	\$ 110,000	\$ 110,000	\$ -	0.0%
10-3242	\$ 20,000	\$ 33,298	\$ 20,000	\$ 20,000	\$ -	0.0%
<b>Total</b>	<b>\$ 11,538,052</b>	<b>\$ 12,135,359</b>	<b>\$ 11,879,279</b>	<b>\$ 11,844,813</b>	<b>\$ (34,466)</b>	<b>-0.3%</b>
<b>Federal Sources</b>						
10-4580	\$ 165,000	\$ 111,183	\$ 220,000	\$ 75,000	\$ (145,000)	-130.4%
<b>Total</b>	<b>\$ 165,000</b>	<b>\$ 111,183</b>	<b>\$ 220,000</b>	<b>\$ 75,000</b>	<b>\$ (145,000)</b>	<b>-65.9%</b>
10-5251	\$ 12,000	\$ -	\$ 3,200	\$ -	\$ (3,200)	
10-5251	\$ 20,000	\$ -	\$ 36,200	\$ -	\$ (36,200)	
10-5251	\$ 63,500	\$ -	\$ 114,500	\$ -	\$ (114,500)	
10-5251	\$ 18,000	\$ -	\$ -	\$ -	\$ -	
10-5251	\$ 21,500	\$ -	\$ 92,000	\$ -	\$ (92,000)	
10-5251	\$ -	\$ -	\$ -	\$ -	\$ -	
10-5251	\$ 50,500	\$ -	\$ 231,500	\$ -	\$ (231,500)	
<b>Total</b>	<b>\$ 185,500</b>	<b>\$ -</b>	<b>\$ 477,400</b>	<b>\$ -</b>	<b>\$ (477,400)</b>	
<b>Total General Fund</b>	<b>\$ 33,815,532</b>	<b>\$ 34,186,720</b>	<b>\$ 33,649,310</b>	<b>\$ 34,842,947</b>	<b>\$ 1,193,637</b>	<b>3.5%</b>
<b>Special Revenue Fund Revenues</b>						
<b>Local Sources</b>						
21-1610	\$ 20,000	\$ 152,563	\$ 192,213	\$ 192,213	\$ -	0.0%
21-1630		\$ 143,118	\$ -	\$ -	\$ -	
21-5221	\$ -	\$ -	\$ -	\$ -	\$ -	
22-1920	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total</b>	<b>\$ 20,000</b>	<b>\$ 295,681</b>	<b>\$ 192,213</b>	<b>\$ 192,213</b>	<b>\$ -</b>	<b>0.0%</b>
<b>State Sources</b>						
21-3260	\$ 9,800	\$ 13,053	\$ 9,800	\$ 9,800	\$ -	0.0%
<b>Total</b>	<b>\$ 9,800</b>	<b>\$ 13,053</b>	<b>\$ 9,800</b>	<b>\$ 9,800</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Federal Sources</b>						
21-4560	\$ 550,000	\$ 341,756	\$ 550,000	\$ 550,000	\$ -	0.0%
21-4561		\$ 63,300	\$ -	\$ -	\$ -	0.0%
22-4520	\$ 375,397	\$ 389,196	\$ 413,000	\$ 413,000	\$ -	0.0%
22-4530	\$ 130,000	\$ 100,388	\$ 130,000	\$ 130,000	\$ -	0.0%
22-4540	\$ 23,500	\$ 73,740	\$ 23,500	\$ 23,500	\$ -	0.0%
22-4570	\$ 420,000	\$ 304,296	\$ 420,000	\$ 420,000	\$ -	0.0%
22-4590	\$ 320,220	\$ 2,782,824	\$ 320,220	\$ 320,220	\$ -	0.0%
<b>Total</b>	<b>\$ 1,819,117</b>	<b>\$ 4,055,501</b>	<b>\$ 1,856,720</b>	<b>\$ 1,856,720</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Special Revenue Fund</b>	<b>\$ 1,848,917</b>	<b>\$ 4,364,235</b>	<b>\$ 2,058,733</b>	<b>\$ 2,058,733</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Capital Projects Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Revenue</b>	<b>\$ 35,664,449</b>	<b>\$ 38,550,955</b>	<b>\$ 35,708,043</b>	<b>\$ 36,901,680</b>	<b>\$ 1,193,637</b>	<b>3.3%</b>

**FALL MOUNTAIN REGIONAL SCHOOL DISTRICT**  
Proposed FY 26 Budget

Fy26 Preliminary Determination of Assessment from Taxation

**I: REFERENCE DATA**

<b>EOY</b>	<b>2023-2024</b>	<b>ADM</b>	<b>Tuition</b>
<b>TOWN</b>	<b>ADM-R</b>	<b>PERCENT</b>	<b>Rate</b>
Acworth	98.92	7.1690%	\$16,193
Alstead	186.30	13.5017%	\$24,253
Charlestown	631.17	45.7426%	\$17,456
Langdon	72.15	5.2289%	\$19,904
Walpole	391.29	28.3578%	\$17,863
<b>TOTAL</b>	<b>1,379.83</b>	<b>100.0000%</b>	<b>\$18,768</b>

<b>TOWN</b>	<b>Method Values</b>					
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
Acworth	4.94%	11.11%	1.73%	9.84%	1.69%	4.62%
Alstead	12.35%	11.11%	14.08%	11.72%	12.99%	7.44%
Charlestown	22.22%	33.33%	25.08%	18.98%	28.16%	31.45%
Langdon	4.94%	11.11%	1.13%	2.34%	1.27%	3.56%
Walpole	22.22%	33.33%	21.68%	18.74%	19.21%	19.60%
High School	33.33%	0.00%	36.30%	38.38%	36.68%	33.33%
<b>TOTAL</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

**Elementary Students Attendance Areas**

<b>Resident of:</b>	<b>Attending in</b>					<b>TOTAL</b>
	Acworth	Alstead	Charlestown	Langdon	Walpole	
Acworth	33.6	26.5	0.0	0	1	61.1
Alstead	0	95.3	0	2	1	98.5
Charlestown	0	3	407.4	0	6	416.4
Langdon	0	26.8	0	20.4	0	47.2
Walpole	0	1	0	0	258.6	259.6
<b>TOTAL</b>	<b>34</b>	<b>153</b>	<b>407</b>	<b>22</b>	<b>267</b>	<b>883</b>

(June 30, 2023 - Alt Ed and ELC; includes onsite Pre-K's @ 1/2 FTE)

**II: EXPENSE & REVENUE RECAP**

**EXPENSE RECAP:**

Direct Elementary Expenses:	16,566,810
Method 1 Elementary Expenses:	1,611,532
Method 2 Elementary Expenses:	58,064
Method 3 Elementary Expenses:	466,872
Method 4 Elementary Expenses:	814,279
Method 5 Elementary Expenses:	611,043
Method 6 Elementary Expenses:	2,951,553
<b>Total Elementary Expenses</b>	<b>23,080,153</b>

Direct High School Expenses	8,354,039
Method 1 High School Expenses:	805,766
Method 3 High School Expenses:	266,051
Method 4 High School Expenses:	507,152
Method 5 High School Expenses:	353,966
Method 6 High School Expenses:	1,475,821
<b>Total High School Expenses</b>	<b>11,762,795</b>
	<b>34,842,948</b>

<b>Special Revenue Fund Expenses:</b>	<b>2,058,733</b>
<b>Total Expenses:</b>	<b>36,901,681</b>

**REVENUE RECAP:**

Tuition from Out-of-District Students	675,000
Vocational Tuition Aid	110,000
Vocational Transportation Aid	20,000
FMRHS Capital Reserve Funds	-
<b>Total High School Revenues</b>	<b>805,000</b>
Adequacy Aid	-
State Ed Tax	-
Building Aid (Charlestown Only)	-
Charlestown & Walpole Capital Reserve Funds	-
Vilas Trust Fund (Alstead Only)	30,000
Acw, Lang & Alst Capital Reserve Funds	-
<b>Total Town Specific Revenues</b>	<b>30,000</b>
Other Revenues:	-
Unreserved Fund Balance	-
Bank Interest	25,000
Other Revenue	20,000
Transfer to Capital Reserve	-
Special Education Aid	175,000
Medicaid Reimbursements	75,000
<b>Total Other Revenues</b>	<b>295,000</b>
Special Revenue Fund Revenues	2,058,733
<b>Total Revenues before Taxes</b>	<b>3,188,733.00</b>

**Assessments BEFORE state education tax adjustment:**

Acworth	2,010,257
Alstead	3,475,890
Charlestown	8,672,904
Langdon	1,629,405
Walpole	8,424,478
<b>Total Assessments</b>	<b>24,212,934</b>
<b>TOTAL REV. &amp; ASSESSMENTS</b>	<b>27,401,667</b>

### III: ASSESSMENTS

#### ACWORTH:

Direct Elementary Expenses:	\$544,579
Method 1 Elementary Expenses:	\$119,373
Method 2 Elementary Expenses:	\$6,452
Method 3 Elementary Expenses:	\$12,680
Method 4 Elementary Expenses:	\$130,042
Method 5 Elementary Expenses:	\$16,309
Method 6 Elementary Expenses:	\$204,368
Direct High School Expenses	\$598,901
Method 1 High School Expenses:	\$57,765
Method 3 High School Expenses:	\$19,073
Method 4 High School Expenses:	\$36,358
Method 5 High School Expenses:	\$25,376
Method 6 High School Expenses:	\$105,802
Tuition Charge	\$642,461
Total Expenses:	\$2,519,537
Less: High School Revenues	\$57,710
Transfer from Capital Reserve Fund	\$ -
Adjustment for Trans to FS	\$ -
Building Aid	\$0
Other Revenues	\$21,149
Tuition Rcvd	\$0
Equitable Education Aid - 11/15/2023	\$430,421
<b>LOCAL ASSESSMENT Before State Ed Tax</b>	<b>2,010,257</b>
State Ed Tax - 11/15/23	\$201,938
<b>TOTAL LOCAL ASSESSMENT</b>	<b>\$1,808,318</b>

#### CHARLESTOWN:

Direct Elementary Expenses:	7,111,086
Method 1 Elementary Expenses:	537,177
Method 2 Elementary Expenses:	19,355
Method 3 Elementary Expenses:	183,817
Method 4 Elementary Expenses:	250,781
Method 5 Elementary Expenses:	271,746
Method 6 Elementary Expenses:	1,392,276
Direct High School Expenses by ADM	3,821,354
Method 1 High School Expenses:	368,578
Method 3 High School Expenses:	121,699
Method 4 High School Expenses:	231,985
Method 5 High School Expenses:	161,913
Method 6 High School Expenses:	675,079
Tuition Charge	0
Total Expenses:	15,146,846
Less: High School Revenues	368,228
Building Aid	0
Transfer from Capital Reserve Fund	0
Adjustment for Trans to FS	\$ -
Other Revenues	134,941
OOD Tuition Rcvd	0
Tuition Rcvd	0
Equitable Education Aid - 11/15/2023	5,970,773
<b>LOCAL ASSESSMENT Before State Ed Tax</b>	<b>8,672,904</b>
State Ed Tax - 11/15/23	\$578,477
<b>TOTAL LOCAL ASSESSMENT</b>	<b>8,094,427</b>

#### ALSTEAD:

Direct Elementary Expenses:	\$3,700,035
Method 1 Elementary Expenses:	\$298,432
Method 2 Elementary Expenses:	\$6,452
Method 3 Elementary Expenses:	\$103,195
Method 4 Elementary Expenses:	\$154,806
Method 5 Elementary Expenses:	\$125,355
Method 6 Elementary Expenses:	\$329,397
Direct High School Expenses	\$1,127,934
Method 1 High School Expenses:	\$108,792
Method 3 High School Expenses:	\$35,921
Method 4 High School Expenses:	\$68,474
Method 5 High School Expenses:	\$47,791
Method 6 High School Expenses:	\$199,260
Tuition Charge	\$39,808
Total Expenses:	\$6,345,651
Less: High School Revenues	\$108,688
Transfer from Capital Reserve Fund	\$ -
Adjustment for Trans to FS	
Vilas Trust Fund	30,000
Other Revenues	\$39,830
Tuition Rcvd	\$1,292,199
Equitable Education Aid - 11/15/2023	\$1,399,044
<b>LOCAL ASSESSMENT Before State Ed</b>	<b>3,475,890</b>
State Ed Tax - 11/15/23	\$323,247
<b>TOTAL LOCAL ASSESSMENT</b>	<b>\$3,152,643</b>

#### LANGDON:

Direct Elementary Expenses:	445,449
Method 1 Elementary Expenses:	119,373
Method 2 Elementary Expenses:	6,452
Method 3 Elementary Expenses:	8,282
Method 4 Elementary Expenses:	30,961
Method 5 Elementary Expenses:	12,256
Method 6 Elementary Expenses:	157,615
Direct High School Expenses by ADM	436,825
Method 1 High School Expenses:	42,133
Method 3 High School Expenses:	13,912
Method 4 High School Expenses:	26,519
Method 5 High School Expenses:	18,509
Method 6 High School Expenses:	77,169
Tuition Charge	649,737
Total Expenses:	2,045,189
Less: High School Revenues	42,093
Transfer from Capital Reserve Fund	0
Building Aid	0
Adjustment for Trans to FS	\$ -
Other Revenues	15,425
OOD Tuition Rcvd	0
Tuition Rcvd	39,808
Equitable Education Aid - 11/15/2023	318,459
<b>LOCAL ASSESSMENT Before State Ed</b>	<b>1,629,405</b>
State Ed Tax - 11/15/23	\$123,280
<b>TOTAL LOCAL ASSESSMENT</b>	<b>1,506,125</b>

**WALPOLE:**

Direct Elementary Expenses:	4,765,662
Method 1 Elementary Expenses:	537,177
Method 2 Elementary Expenses:	19,355
Method 3 Elementary Expenses:	158,898
Method 4 Elementary Expenses:	247,689
Method 5 Elementary Expenses:	185,378
Method 6 Elementary Expenses:	867,898
Direct High School Expenses by ADM	2,369,025
Method 1 High School Expenses:	228,498
Method 3 High School Expenses:	75,446
Method 4 High School Expenses:	143,817
Method 5 High School Expenses:	100,377
Method 6 High School Expenses:	418,511
Tuition Charge	0
Total Expenses:	10,117,731
Less: High School Revenues	228,281
Transfer from Capital Reserve Fund	0
Adjustment for Trans to FS	\$ -
Other Revenues	83,656
Tuition Rcvd	0
Equitable Education Aid - 11/15/20	1,381,317
<b>LOCAL ASSESSMENT Before State I</b>	<b>8,424,478</b>
State Ed Tax - 11/15/23	<b>812,857</b>
<b>TOTAL LOCAL ASSESSMENT</b>	<b>7,611,621</b>

NOTE: Regarding the apportionment of revenues that are not exclusive to the HS, the apportionment agreement adopted in 2002 makes no mention as to how these should be treated. However, neither did the formula in effect from 1966 - 2001. As such, these revenues continue to be credited by applying ADM, which has been so since the formation of the district in 1966.



# Fall Mountain Regional School District

## Proposed FY 26 Budget

### State & Local Ed Tax Comparison Schedule

<u>TOWN</u>	<u>FY 2024 Local Tax Assessment</u>	<u>FY 2025 Local Tax Assessment</u>	<u>FY 2026 Local Tax Assessment</u>	<u>\$ Change</u>	<u>% Change</u>
Acworth	\$1,533,118	\$1,663,612	\$1,808,318	\$144,707	8.70%
Alstead	2,699,197	2,777,925	3,152,643	374,718	13.49%
Charlestown	7,197,757	7,715,003	8,094,427	379,424	4.92%
Langdon	1,085,828	1,325,475	1,506,125	180,650	13.63%
Walpole	6,869,415	7,457,199	7,611,621	154,422	2.07%
<b>TOTAL</b>	<b>\$19,385,315</b>	<b>\$20,939,214</b>	<b>\$22,173,134</b>	<b>\$1,233,921</b>	<b>5.89%</b>

<u>TOWN</u>	<u>FY 2024 Local Education Tax Rate</u>	<u>FY 2025 Local Education Tax Rate</u>	<u>FY 2026 Estimated Local School Tax Rate</u>	<u>Increase/ (Decrease)</u>	<u>Estimated Change on a Property Assessed at \$100,000</u>
Acworth	\$12.45	\$13.46	\$14.63	\$1.17	\$117.00
Alstead	\$13.93	\$14.28	\$16.20	\$1.92	\$192.00
Charlestown	\$20.93	\$22.37	\$23.47	\$1.10	\$110.00
Langdon	\$13.90	\$17.17	\$19.51	\$2.34	\$234.00
Walpole	\$9.15	\$9.84	\$10.04	\$0.20	\$20.00

<u>TOWN</u>	<u>2022 Net Assessed Value w/Utilities</u>	<u>2023 Net Assessed Value w/Utilities</u>	<u>2024 Net Assessed Value w/Utilities</u>	<u>Increase/ (Decrease)</u>	
Acworth	\$122,182,240.00	\$123,119,660.00	\$123,606,016.00	\$486,356.00	0.40%
Alstead	\$194,089,614.00	\$193,768,550.00	\$194,563,143.00	\$794,593.00	0.41%
Charlestown	\$343,123,967.00	\$343,977,276.00	\$344,897,720.00	\$920,444.00	0.27%
Langdon	\$75,651,798.00	\$78,090,285.00	\$77,215,329.00	(\$874,956.00)	-1.12%
Walpole	\$716,593,435.00	\$751,062,314.00	\$757,774,303.00	\$6,711,989.00	0.89%

**Note:** Represents only the tax impact of the proposed budget. Warrant articles covering labor settlements, facilities improvements and/or any other money items will increase the above. Furthermore, all calculations are only for the school portion of your property tax bill and are based on the current total assessed valuation of each town. Changes, up or down, in the total assessed valuation of your town will impact the above.

**FALL MOUNTAIN REGIONAL SCHOOL DISTRICT  
2025-2026 School District Warrant Articles and Information**

**Article 1** Shall the Fall Mountain Regional School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **\$36,901,681**? Should this article be defeated, the default budget shall be **\$37,270,640**, which is the same as last year, with certain adjustments required by previous action of the Fall Mountain Regional School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required.)

**The Budget Committee recommends this article by a vote of: (7) yes, (0) no, (1) absent**

**The School Board recommends this article by a vote of (6) yes, (0) no, (1) absent**

*Information on Warrant Article 1: This article funds the operating budget for the 2025-2026 school year, but does not include appropriations for any other article. While the school board recommended a budget of 36,901,681 as stated above, pursuant to RSA 32:14 the budget committee's budget of 36,722,582.00 is what the voters will vote on. The default budget of 37,270,640 shall be the operating budget if article 1 fails. **The article was amended during the deliberative session held on February 5, 2025 to the school board's recommended budget of 36,901,681.***

*The projected tax impact for the updated budget amount is as follows:*

TOWN	2023/2024 Local School Tax Rate	2024/2025 Local School Tax Rate	2025/2026 Estimated School Tax Rate	Increase/ (Decrease)	Estimated Change on a Property Assessed at \$100,000
Acworth	\$12.45	13.46	\$14.63	\$1.17	\$117
Alstead	\$13.93	\$14.28	\$16.20	\$1.92	\$192
Charlestown	\$20.93	\$22.37	\$23.47	\$1.10	\$110
Langdon	\$13.90	\$17.17	\$19.51	\$2.34	\$234
Walpole	\$9.15	\$9.84	\$10.04	\$0.20	\$20

**Article 2** Shall the Fall Mountain Regional School District vote to approve the cost items included in the collective bargaining agreement reached between the Fall Mountain Regional School Board and the Fall Mountain Educational Support Staff Association, which calls for the following increases in wages and benefits at the current staffing levels:

Year	Estimated Increase
2025-26 Contract	\$574,212
2026-27 Contract	\$269,232
2027-28 Contract	\$264,703

and further to raise and appropriate the sum of \$574,212 for the 2025-26 fiscal year, such a sum representing the additional costs attributable to the increase in wages and benefits required by the new agreement over those that would be paid at current staffing levels in accordance with the most recent collective bargaining agreement? (Note: Health and Dental care premium increases are included in the main budget proposal.)

**The School Board recommends this article by a vote of: (6) yes, (0) no, (1) absent**

**The Budget Committee recommends this article by a vote of: (7) yes, (0) no, (1) absent**

**Information on Warrant #2:** This article will fund a 3-year labor contract between the school board and the support staff association. This agreement funds an average wage increase of 6.14% for all members of the association plus related benefits costs and concessions on other contracted costs for a total budget impact of \$574,212 in Fiscal Year 2025-26.

The projected tax impact in 2026 for this article is as follows and this amount is in addition to the tax ramifications stated in Article 1:

Town	Projected Tax Rate Increases
Acworth	\$0.33
Alstead	\$0.43
Charlestown	\$0.72
Langdon	\$0.38
Walpole	\$0.23

**Article 3** Shall the Alstead voters vote to appropriate \$40,000 for capital improvements to the Alstead Elementary for asbestos abatement and Vilas Middle School to install a mini-split and enlarge the music room with said funds to come from the Alstead Schools Capital Reserve Fund?

**The School Board recommends this article by a vote of: (6) yes, (0) no, (1) absent**

**The Budget Committee recommends this article by a vote of: (5) yes, (0) no, (2) abstain, (1) absent**

*Information on Warrant Article 3: This article will fund the capital projects for Alstead Community schools in the amount of \$40,000 from the Alstead Capital Reserve Fund. This is a tax neutral article utilizing capital reserves and will not increase the tax rates. The available balance of the Alstead Capital Reserve Fund at October 31, 2024 is \$79,548. Note: Per Article 18 of the District's Articles of Agreement, the cost of such expenditure will be apportioned exclusively to the residents of Alstead and the warrant article will be passed or defeated on the basis of votes tallied in the Town of Alstead.*

**Article 4** Shall the Charlestown voters vote to appropriate \$106,238 for capital improvements to the Charlestown Primary to replace ceiling, rebuild playground fall zone, and replace classroom sinks and add hot water and Charlestown Middle School to replace walk in freezer and refrigerator and repair hallway and repair fence in field with said funds to come from the Charlestown Schools Capital Reserve Fund?

**The School Board recommends this article by a vote of: (6) yes, (0) no, (1) absent**

**The Budget Committee recommends this article by a vote of: (6) yes, (0) no, (1) abstain, (1) absent**

*Information on Warrant Article 4: This article will fund the capital projects for Charlestown Community schools in the amount of \$106,238 from the Charlestown Capital Reserve Fund. This is a tax neutral article utilizing capital reserves and will not increase the tax rates. The available balance of the Charlestown Capital Reserve Fund at October 31, 2024 is \$256,531. Note: Per Article 18 of the District's Articles of Agreement, the cost of such expenditure will be apportioned exclusively to the residents of Charlestown and the warrant article will be passed or defeated on the basis of votes tallied in the Town of Charlestown .*



**Article 5** Shall the Walpole voters vote to appropriate \$112,000 for capital improvements to the Walpole Primary Schools to abate asbestos in four classrooms and to replace vinyl siding with said funds to come from the Walpole Schools Capital Reserve Fund?

**The School Board recommends this article by a vote of: (6) yes, (0) no, (1) absent**

**The Budget Committee recommends this article by a vote of: (6) yes, (0) no, (1) abstain, (1) absent**

*Information on Warrant Article 5: This article will fund the capital projects for Walpole Community schools in the amount of \$112,000 from the Walpole Capital Reserve Fund. This is a tax neutral article utilizing capital reserves and will not increase the tax rates. The available balance of the Walpole Capital Reserve Fund at October 31, 2024 is \$358,440. Note: Per Article 18 of the District's Articles of Agreement, the cost of such expenditure will be apportioned exclusively to the residents of Walpole and the warrant article will be passed or defeated on the basis of votes tallied in the Town of Walpole.*

**Article 6** Shall the Walpole voters vote to appropriate \$70,000 to hire a qualified firm to prepare engineering and architectural drawings to facilitate expansion of the Walpole Primary School, with said funds to come from the Walpole Schools Capital Reserve Fund?

**The School Board recommends this article by a vote of: (6) yes, (0) no, (1) absent**

**The Budget Committee recommends this article by a vote of: (4) yes, (1) no, (2) abstain, (1) absent**

*Information on Warrant Article 6: This article will fund the capital projects for Walpole Community schools in the amount of \$70,000 from the Walpole Capital Reserve Fund. This is a tax neutral article utilizing capital reserves and will not increase the tax rates. The available balance of the Walpole Capital Reserve Fund at October 31, 2024 is \$358,440. Note: Per Article 18 of the District's Articles of Agreement, the cost of such expenditure will be apportioned exclusively to the residents of Walpole and the warrant article will be passed or defeated on the basis of votes tallied in the Town of Walpole.*

**Article 7** Shall the District vote to appropriate \$24,000 for capital improvements to the Fall Mountain Regional High School to replace inlet to septic tank with said funds to come from the Fall Mountain Regional High School Capital Reserve Fund?

**The School Board recommends this article by a vote of: (6) yes, (0) no, (1) absent**

**The Budget Committee recommends this article by a vote of: (7) yes, (0) no, (1) absent**

*Information on Warrant Article 7: This article will fund the capital projects for Fall Mountain Regional High School in the amount of \$24,000 from the Fall Mountain Regional High School Capital Reserve Fund. This is a tax neutral article utilizing capital reserves and will not increase the tax rates. The available balance of the Fall Mountain Regional High School Capital Reserve Fund at October 31, 2024 is \$846,023.*

**Article 8** Shall the District vote to appropriate \$10,000 to hire a qualified firm to update engineering and architectural drawings for a secure entrance, office space and auditorium updates to the Fall Mountain Regional High School, with said funds to come from the Fall Mountain Regional High School Capital Reserve Fund?

**The School Board recommends this article by a vote of: (6) yes, (0) no, (1) absent**

**The Budget Committee recommends this article by a vote of: (5) yes, (2) no, (1) absent**

*Information on Warrant Article 8: This article will fund the capital projects for Fall Mountain Regional High School in the amount of \$10,000 from the Fall Mountain Regional High School Capital Reserve Fund. This is a tax neutral article utilizing capital reserves and will not increase the tax rates. The available balance of the Fall Mountain Regional High School Capital Reserve Fund at October 31, 2024 is \$846,023. Should Article 8 pass, the remaining available balance would be \$822,023.*

**Article 9** Shall the District vote to raise and appropriate up to \$250,000 to be placed in the district's capital reserve funds with the breakdown as follows: 7.17% up to 17,922 to be added to the Acworth Capital Reserve Fund; 13.50% up to \$33,754 to be added to the Alstead Capital Reserve Fund; 45.74% up to \$114,356 to be added to the Charlestown Capital Reserve Fund; 5.23% up to \$13,072 to be added to the Langdon Capital Reserve Fund; 28.36% up to \$70,896 to be added to the Walpole Capital Reserve Fund with said funds to come solely from any year-end unassigned general fund balance. These funds are to be held by Trustees of Trust Funds in the respective towns and no withdrawals shall be made without consent of the voters.

**The School Board recommends this article by a vote of: (5) yes, (1) no, (1) absent**

**The Budget Committee recommends this article by a vote of: (2) yes, (5) no, (1) absent**

*Information on Warrant Article 9: This article adds additional money to the funds for future capital needs. These funds would only come from general fund surplus.*

**Article 10** To see if the district will vote to raise and appropriate \$50,000 for the purpose of hiring contracted services to assist the Central Office in gathering and processing information necessary for the preparation of a study on the feasibility and suitability of the withdrawal of one or more pre-existing district(s) from the cooperative school district, under the provisions for RSA 195:25. The costs incurred for such contracted services will be allocated proportionally to the town(s) voting for a withdrawal study as a direct cost. This article is contingent on the passing of an article on the town(s) ballot that calls for the preparation of a withdrawal study pursuant to RSA 195:25.

**The School Board recommends this article by a vote of: (6) yes, (0) no, (1) absent**

**The Budget Committee recommends this article by a vote of: (1) yes, (5) no, (1) abstain, (1) absent**

*Information on Warrant Article 10: The intent is to raise \$50,000 for the purpose of hiring contracted services to assist the Central Office in gathering and processing information necessary for the preparation of a study on the feasibility and suitability of the withdrawal of one or more pre-existing district(s) from the cooperative school district, under the provisions for RSA 195:25*

## **ALSTEAD ATTENDANCE AREA**

***Kevin T. Hicks, Principal of the Alstead Attendance Area***

I would like to thank the Fall Mountain Community for offering me the opportunity to give back to the students and communities of this district. I truly value the 30 years that I have worked in the Fall Mountain Regional School District. My professional career has been an amazing and rewarding experience. Every day I look forward to making the Alstead Attendance Area a successful experience for everyone.

The schools in the Alstead Attendance Area serve children in pre-kindergarten through grade eight living in Acworth, Alstead and Langdon. We also house a very successful FOCUS program that is a district wide program that serves students in grades five through eight. Our current enrollment in all four schools is 221.

The Alstead Attendance Area currently has 63 hard working and dedicated staff members that provide an exciting, memorable and rigorous academic program and experience for our children. Our staff continues to provide a high quality education in the classroom while providing the necessary interventions to meet the academic needs for all our students. They strive to continually provide opportunities, build skills and offer support for all students to be successful.

The staff continues to work tirelessly to improve the continuous learning process for all our students. We are fortunate to have our interventionists working with our children. Providing targeted and specific interventions is a critical piece of our academic progress. The work of our whole staff is amazing as we continue to progress up the continuous learning ladder. As a result of having a dedicated and hard working staff, we continue to see a tremendous amount of growth in our students.

I continue to enjoy the rigors of this job and am thankful and excited for the opportunity to serve as your Principal in the Alstead Attendance Area, community and school district.

Educationally,

Kevin T. Hicks, Principal of the Alstead Attendance Area

**CHARLESTOWN ATTENDANCE AREA**  
*Christopher Young, Principal of Charlestown Primary*  
*Cory LeClair, Principal of Charlestown Middle School*

**Introduction**

We are pleased to present the annual report for the Charlestown Attendance Area, highlighting the progress and achievements of the past year. We proudly represent Charlestown Primary School, which serves 232 students from Kindergarten through Grade 4, and Charlestown Middle School, which educates 170 students in Grades 5 through 8. Both schools strive to provide a well-rounded education with a focus on academic achievement, character development, and student well-being. Clear expectations, a strong sense of community, and embracing the needs and strengths of our students are cornerstones of the work we do each and every day.

**Charlestown Primary School**

Charlestown Primary School (CPS) continues to prioritize ongoing building upgrades, academic achievement, and the development of core character traits and social-emotional learning. This year we've introduced the Wit and Wisdom curriculum, which complements our Foundations and Heggerty programs, strengthening the pillars of early literacy. Students have quickly adapted to the rigor of this new program, integrating high-level vocabulary and expanding their background knowledge in particular events and topics.

As we begin 2025, CPS is launching Brag Tags, a new initiative to recognize students for demonstrating positive behaviors aligned with our monthly character traits. This is an addition to the CPS monthly positive traits and the tiered intervention system for all students. These tags were introduced at our January school assembly and discussed in Social Emotional Learning (SEL) classes with Ms. Kofoed. We hope to expand the program to include academic achievements and the arts in the coming months.

Building updates remain a priority and this past summer was no exception. When you enter the CPS gym, you will notice a newly installed rubberized floor with the CPS logo at its center. Additionally, maintenance tasks, such as repointing the brickwork, are scheduled for completion this spring.

**Charlestown Middle School**

Charlestown Middle School (CMS) continues the focus on facility upgrades, social-emotional development, and community-building initiatives. This past year, key facility improvements were made, including rebuilding the south side steps for safety and usability, fixing the front and rear driveways, installing a new floor in room 10, and reducing asbestos in the building. We also installed basketball hoops outside, enhancing recreational spaces for the entire community.

CMS also made strides in its behavioral response model, now in its second year, by refining its discipline system and continuing the implementation of a Multi-Tiered System of Supports for Behavior (MTSS-B). CMS continues to prioritize a positive and inclusive school culture through initiatives like its Advisory Model and Pay it Forward Community Service Day. The Advisory Model assigns students to small groups with a dedicated advisor, fostering relationships, peer connections, and essential executive functioning skills. This year our Pay it Forward Day highlighted CMS's commitment to community service, with students participating in 18 projects, from cleaning local public spaces to creating blankets for senior citizens. Additionally, students completed a school improvement project by transforming an overgrown area into a beautiful outdoor seating space, with support from staff and community partners. We have seen an 18% overall decline in student behavioral referrals at the mid-way mark, largely as a result of these efforts.

CMS also continues to partner with the other middle schools in the district. Most recently we have explored ways to strengthen the athletics program, emphasizing consistency and developing new opportunities across middle schools in the district. Plans include forming regional tournament teams for boys' and girls' basketball and exploring the creation of a middle school league with neighboring districts. Challenges like transportation logistics and low participation rates in certain sports are being addressed collaboratively by principals and athletic directors. The adoption of the SportsYou app has improved communication among parents, players, coaches and school personnel. These initiatives reflect CMS's commitment to fostering student growth, both academically and athletically, within a vibrant school community.

### **Looking Ahead**

As we look to the future, the Charlestown Attendance Area remains confident in the continued success of our schools, the skill and knowledge of our staff and the ongoing commitment of our families. We are dedicated to fostering the overall well-being of our students, while maintaining fiscal responsibility. We sincerely appreciate the support of our community and look forward to another successful year ahead.

Respectfully submitted,  
Christopher Young, Principal of Charlestown Primary School  
Cory LeClair, Principal of Charlestown Middle School

## **WALPOLE ATTENDANCE AREA**

***Justin Cassarino, Principal***

The Walpole Attendance Area consists of three schools that serve students in pre-kindergarten through eighth grade from Walpole, North Walpole and Drewsville. The Walpole Primary School holds students in pre-kindergarten through first grade, North Walpole School holds students in second through fourth grade and the Walpole Elementary School holds students in fifth through eighth grade. The Walpole Elementary School also has students from across the district enrolled in our LEAP program. We currently have 270 students enrolled in our Walpole schools.

The Walpole Attendance Area has 61 dedicated staff members that are committed to providing a memorable learning experience for all students. The entire staff are devoted in supporting our students not only during the regular school day hours, but before and after school as well. They are providing instruction in the classroom, giving students opportunities to complete homework/assignments after school, providing hot meals to hungry learners, ensuring our buildings are spotless and sanitized, and actively listening to and supporting our students in many different ways. We are very fortunate to have such a special and caring staff to be with our students each and every day.

### **Providing Opportunities Through Academics and Experiences**

We continue to see tremendous growth in all of our students throughout the school year. The implementation of our new Wit and Wisdom reading curriculum throughout the kindergarten to eighth grade classes have gone extremely well. Our middle school math teachers have also done a great job of implementing our new math curriculum. All of our teachers have done a great job of providing our students with rigorous lessons and content to help them further understand the material. This has been a huge learning curve for all of our students and staff, but we continue to work together to find out what strategies work best for our students and their success.

We continue to provide extra support and exposure to our students during our intervention times. We are providing intervention times for all of our students in each grade. Students are either working with the classroom teacher, reading specialist or interventionist to master specific content/skills or being exposed to specific content areas more in depth. Some examples of this is that our middle school students are participating in biking, creative writing, oral storytelling, booklet, observational drawing skills, STEM projects and strategy board games.

We don't only educate our students in the classroom, but also through fun and interactive activities, trips and experiences. Here are a few things that we have done and will be doing throughout the school year:

- New Hampshire Dance Institute (NHDI) - Year Long Middle School Program
- After School Art Club - WES
- Fire Safety Day - WPS and NWS Students
- Newspaper Club - Grades 6 through 8 Students
- Chickens with Capes - NWS Community Service Program

- Gratitude Feast - WPS, NWS, WES, Families and Community Members
- Winter and Spring Concert - WPS, NWS and Middle School Band and Chorus
- Athletics - WES Students
- Talent Show - WES Students
- Spring Play - WES Students
- Boston Pops at SNHU Arena - WES Band and Choir Students
- NH Dance Institute (NHDI) Residency - Kindergarten through 5th grade students
- Boston Red Sox STEM at Fenway - 8th Grade Students
- Thunder Chickens Running Club - NWS Students
- Im-peck-able Awards - WAA Students
- Ice Skating - WES Students
- Pie With Pals - WPS and NWS
- Halloween Parade - WPS and NWS
- Math Team - WES Students
- Pumpkin Carving - WPS Students
- Open House - WAA Students

We all look forward to continuing to work with our students, families and community members for the remainder of this school year and beyond.



## **FALL MOUNTAIN REGIONAL HIGH SCHOOL**

*Sarah Edmunds, Principal*

*Brad Venice, Assistant Principal*

As we look back at the year at Fall Mountain Regional High School, we reflect on the remarkable achievements and positive changes that have shaped our school community. From policy successes to vibrant school activities and the continued excellence of our programs, this year has been a testament to the strength and commitment of our students, staff, and families.

### **Exciting Activities and Events**

This year has been filled with activities that have brought our school community together. From thrilling sports events to energetic pep rallies and themed spirit weeks, concerts, school store, and open barn and greenhouse events, the sense of school pride has been palpable. These events not only foster school spirit but also provide opportunities for students to connect and celebrate their achievements together. We are proud of our students and all participants who have contributed to making these events memorable.

### **Celebrating Our School's Strengths**

Fall Mountain Regional High School continues to stand out for its exceptional programs and people. Our Career and Technical Education (CTE) program, our regional agreement with Cheshire Career Center, and our partnership with River Valley Technical Center remains a cornerstone of our curriculum, offering students unique opportunities. These programs provide hands-on learning experiences that prepare students for future careers in vital fields.

Our counseling office also plays a significant role in supporting our students' futures. From hosting career fairs to organizing career exploration seminars, to assisting with the mental health needs of our students and families, the counseling team has provided invaluable guidance to help students navigate their academic, emotional, and professional journeys. We are grateful for their unwavering support and dedication.

### **Cell Phone Policy**

One of the most impactful changes this year has been the implementation of our new cell phone policy. Under this policy, cell phones are not permitted to be seen or used during any instructional time but are allowed during passing times and lunch. We are thrilled to report that this initiative has been met with outstanding cooperation from our students. Their adherence to the policy has created a more focused and engaged learning environment, benefiting both academic and social interactions. We extend our gratitude to our students and staff for their dedication to making this policy a success.



## **STUDENT SERVICES DEPARTMENT**

***Zandra Reagan, Special Education Director***

Our Special Education Department continues to provide a comprehensive range of services to meet the educational needs of students with disabilities throughout the district. These services include individualized education programs (IEPs), academic support, speech and language therapy, occupational therapy, counseling services, behavioral interventions, and more. The number of students with disabilities participating in the general education settings continues to increase. The integration into mainstream classrooms through co-teaching models has resulted in improved social and academic outcomes for all students. The development of innovative and individualized educational programs for our students has resulted in positive outcomes as evidenced by our ongoing progress monitoring data. Staff continue to access and encourage the use of assistive technology tools (such as speech-to-text software and specialized reading programs) to enhance student learning and participation.

Recruitment and retention of related service staff is a challenge for our department due to the limited availability of affordable housing in our region as well as the limited number of professionals in each field in our state and the specialized nature of their roles. This year, with the support of our district's Human Resource Department, we worked hard to recruit qualified professionals by thinking outside of the box and made the decision to contract with remote service providers. For example, we are now accessing the services of remote speech-language pathologists and school psychologists. These providers have been utilizing video conferencing, online platforms, and other digital tools to create an engaging and supportive environment for our students. While we would always prefer in person providers, the feedback from our staff and the families of our students receiving remote services has been overwhelmingly positive. Some of the online services provided to our district's students have included direct speech / language therapy, development of individualized educational goals for students, ongoing consultation with special education staff, and the completion of comprehensive communication, academic, social-emotional and psychoeducational assessments.

Lastly, I would like to take this opportunity to recognize and express my deepest appreciation for the exceptional work of our entire special education staff. The commitment, dedication and passion displayed by our special education teachers, paraprofessionals, and related service providers has been nothing short of inspirational. They work tirelessly, often behind the scenes, to ensure that all students receive the services, accommodations and support they need to succeed. Thank you to everyone.

## HUMAN RESOURCES

### *Bill Nickey, Human Resources Director*

2024 was a year of positive change for our Human Resources function. I joined the District in November 2023 and spent much of the last year learning and navigating the requirements and expectations of a public-school HR professional.

My fellow administrators were supportive of my many questions, and my primary focus has been to build relationships with staff one transaction at a time. Fortunately, this provided many opportunities to get to know our people and our processes, and I am grateful for the welcoming patience and support I have received.

Our biggest accomplishment for the year has been our ability to recruit and onboard new staff to the district. This doesn't happen without the commitment of our administrators and hiring managers to partner with HR as we engage with, interview and hire prospective candidates in a way that builds employee engagement right from the start.

We have streamlined our onboarding process and have successfully leveraged technology to reduce the amount of time from job offer and acceptance to start date. The attention to "time to fill" openings has reduced the time that positions go unfilled, which improves the educational experience for our staff and students.

At about the halfway point in the year we were able to fill a second HR position to focus on employment processes and benefits administration. Alice Cable transferred from her role as community liaison to take on this position. Alice hit the ground running and has made a significant impact on our ability to provide HR support and services to the District. She has maintained her role as McKinney Vento coordinator and continues to be active in the community support space.

One of our objectives for 2025 is to work with our administrators to improve orientation for new hires once they come on board. We will also be adding a new medical insurance plan in the new year, and we're looking forward to communicating the details during open enrollment in the spring.

We are always interested in ideas for improving our services and support for the District, which can be sent to us at [humanresources@sau60.com](mailto:humanresources@sau60.com).

## FINANCE DEPARTMENT

*Lori Schmidt, Business Administrator*

This past year has been full of positive changes, from streamlining processes to saving money. Here's a look at some of the key highlights.

- A change in our insurance coverage led to **significant savings**. This move has helped us cut costs and freed up money for other important areas.
- We implemented the use of **banking tools** to protect against financial fraud. These tools add an extra layer of security to our transactions, reducing the risk. We have also encouraged increased use of **ACH payments** to reduce the number of checks being written. This shift has made payments faster, safer, and more efficient.
- We completed several **state reviews**, ensuring everything was in line with regulations. This helped us identify areas to improve and confirmed we're on track with state requirements.
- We updated the **Grant Administration Manual**, which outlines clear steps for managing grants to ensure compliance with federal and state regulations.
- New procedures were put in place to better handle **free and reduced meal applications**. This made the process smoother, ensuring families can get the support they need quickly and easily.
- We developed **guidelines** that provide a clear framework for developing the district budget to help everyone stay on the same page and ensure we're sticking to our financial goals.

It's been a great year of progress, with lots of improvements made to help us run more efficiently, save money, and stay secure. Looking ahead, we'll keep building on these efforts to continue making things smoother and more cost-effective.

# INFORMATION TECHNOLOGY SERVICES

*Lynne Phillips, Director of Technology*

The 2024-2025 year has been a productive one for the Information Technology Services (ITS) Department. The team remains focused on supporting students and staff by maintaining laptops, iPads, 1:1 devices, software, and hardware across the district's schools and offices.

**Support and Service Requests:** The Fall Mountain IT department resolved over 2,500 technology-related work orders and projects this year, ensuring seamless support for students, teachers, and parents.

**PowerSchool Online Registration:** This fall, the district launched an online registration system to streamline the collection of forms for new and returning students, making the process more efficient and paperless.

**State Reporting Transition:** The district is transitioning from the i4see reporting system to the NH DOE's iNHDEX system. Efforts are underway to ensure a smooth migration, improve compliance, and automate reporting processes.

**Infrastructure Upgrade:** Funded through ESSER, significant upgrades have been made to the district's security and wireless infrastructure. Access points, switches, routers, and gateways were replaced district-wide, enhancing network performance and security.

**Security Assessment:** In collaboration with Homeland Security and CISA, a penetration test was conducted to assess the security of the district's infrastructure. This evaluation identified risks, vulnerabilities, and areas for improvement.

**Technology Training Workshops:** The ITS team has delivered regular technology training sessions throughout the year, focusing on improving staff proficiency in district software and supporting learning outcomes.

**HESS STEM Grant:** For the seventh consecutive year, Fall Mountain has been awarded the HESS Science, Technology, Engineering, and Math (STEM) Grant. This spring, Alstead Primary School will receive the STEM Project Grant, providing a classroom with STEM curriculum and hands-on activities using a Hess Fire Truck set, complete with a car and motorcycle. Students will engage in Force and motion experiments, Basic fire science and safety, and Geometry applications. Activities include highlighting the critical role of firefighters in protecting lives and property. Additionally, the curriculum includes an art-integrated STEM activity, embracing the acronym STEAM (Science, Technology, Engineering, Art, and Math).

**HOTSPOTS for Students:** FMRSD ITS can provide any student a hotspot for those with home connectivity issues through T-Mobile's Project 10 Million Grant in order to assist students with homework. Please reach out to Information Technology Services for more information.

The skilled IT staff oversee security, infrastructure, hardware, and software maintenance. Most computer repairs are handled in-house, including preventative maintenance and security updates.



## **FACILITIES AND MAINTENANCE**

### ***Bill Botting, Facilities Director***

2024 was another busy and productive year for the facilities department.

The Facilities Department is excited to welcome Joey Carter to the team. He has already proven himself an asset to the district.

In the Alstead attendance area, the carpeting in the Vilas Library was replaced and at Acworth Center School two windows were replaced and four inoperable windows were removed and closed in.

At Charlestown Middle School four new basketball hoops and backboards were mounted, a small basketball court was put in outside, as well as new stairs by the kitchen, and mini splits were installed in the offices. We also installed approximately twenty-five interior and exterior cameras at CMS. At Charlestown Primary the gym floor was replaced.

The old oil tanks were replaced with new propane tanks at Walpole Elementary School in addition to the necessary piping to a new propane burner.

At the Fall Mountain Regional High School, the Library rooftop a/c and heat unit was replaced and two of the water pumps were rebuilt.

Asbestos abatements are ongoing and this year one room at Alstead Primary, Charlestown Middle, Walpole Elementary, North Walpole, Walpole Primary, and the High School was completed.

Our team managed approximately 1,468 work orders in 2024. The team oversees district buildings consisting of 343,793 square feet, and an addition 133 acres and seventeen ball fields to manage in five towns. All of this is overseen by an exceptional full-time working staff of six, and one administrative assistant.

The team also handles reoccurring weekly and monthly inspections in the areas of refrigeration/cleaning, sprinkler systems/fire pumps, inspecting/cleaning range hoods, emergency lights, fire extinguishers, playgrounds, and boilers/boiler rooms.

The majority of the work orders occurred in the following Maintenance areas: HVAC, plumbing, refrigeration and appliance repair; interior maintenance and carpentry, equipment installation and repair, furniture assembly and repair; moving, delivery and unloading; doors including installation, hardware and keying; lighting repair; locker installation and repair; painting projects; roofing; grounds keeping including athletic fields, fencing, grounds mowing and landscaping, parking lot maintenance, playground maintenance, snow removal and sanding, and grounds equipment repair; electrical including fire safety, telephone and technology cabling and installation, clock and bell programming; event setup and vehicle maintenance. The team also responds to work orders occurring in the following custodial areas of carpets, flooring, pest control and recycling.

In the coming year, the Facilities team will be continuing to maintain the buildings within the District to the best of our abilities.

## **TRANSPORTATION DEPARTMENT**

***Arthur Lufkin, Transportation Director***

This year has started off with the department still short on drivers. Currently we have 2 full time school year positions available. We do have one position slated to be filled in late March. We currently have 2 spare drivers that are getting up there in age and have indicated one more year after this and they will be retired from bus driving. This will leave us still scrambling to find individuals interested in joining our wonderful team of drivers.

The 5 new 2024 IC buses we received at the end of last year are performing flawlessly and the drivers really enjoy them as well as the safety features of them for our students. We also received two new Generation 2025 IC buses that are over the top with safety and comfort amenities for the students and drivers. These new Generation buses have improved heating for these cold New England winters and the past couple of weeks with the wind it was greatly needed.

The mechanic shop downstairs has a fresh new look as the mechanic has repainted the shop white and has set up a driver's station for all the necessary fluids like, DEF fluid, windshield washer fluid & oil that is easily accessible and labeled for the drivers. The mechanic has gotten us hooked up with suppliers for bulk pricing on windshield washer fluid, oil & DEF, saving the department money. We have done a substantial review of our ordering of necessary supplies and checked with several vendors to ensure we are getting the best prices to keep the transportation operating budget as low as possible.

Looking to the future, we hope one day to be fully staffed with the necessary drivers we need to meet all the district's needs with student delivery and extracurricular activities.

The drivers have come to me and expressed the interest of taking one of our new buses and decorating it for the Bellows Falls Parade of Lights next year. This will be a first as I have found out there has never been a bus in this Parade. We think it will be great to have our drivers and families ride the bus along the Parade route. The mechanic has already been researching some ideas of stringing lights and what is needed to power them.

We continue to strive to ensure the safest ride to and from school for our most precious commodity yours and our students. Hope everyone has a great new year.

**2023-2024  
STAFF RECOGNITION AWARDS**

**RETIREES**

Julia Hogan, Mental Health Specialist (FMRHS)

Sheryl Chuda, School Nurse (WES)

Sylvia Fry, Paraprofessional (WES)

Marie Weller, Paraprofessional (CMS)

Mary Jane Bentley, Academic Interventionist (Vilas)

Laura Rheume, Paraprofessional (APS)

Darlene Petke, Special Education Teacher (CMS)

Lisa Holmes, Certified Speech Language Assistant (District)

Tim Tobin, Maintenance Technician (District)

Taunya Lincoln, Teacher (FMRHS)

**DR. HARRY S. WESTCOTT TEACHER OF THE YEAR**

The FMRSD annually recognizes one classroom teacher who exemplifies excellence in education.

**Nominees:** Heidi Westover, Steph Cormier, Amanda Dustin

**\*\*Winner:** Tracy Allton

**JOAN JENKINS OUTSTANDING EMPLOYEE OF THE YEAR**

The FMRSD annually recognizes two support staff members who exemplify characteristics representative of high-quality service.

- Related Services/Paraprofessionals/Secretaries
- ITS/Facilities/Transportation

**Nominees:** Payden Vongphouthone, Davis Barrett, Jessica Jarvis, Lindsey Elsesser, Mary Manwaring, Kristi Beneat

**\*\*Winners:** Kyle Perham  
Marie Weller

**Fall Mountain Regional High School Graduates  
Class of 2024**

Alexandra Adams  
Xavier Alvarez  
Alani Andino  
Miguel Andrade  
Madison Barney  
Brandon Bator  
Aiden Belden  
Hunter Bell  
Tyler Benoit  
Luke Bowen  
Quinlyn Brodeur  
Teya Bryan  
Kayla Burth  
Andrew Byrnes  
Jada Cannon  
Jameson Cass  
Cameron Clark  
Aubrey Conant  
Richard Curtis  
Theadora Curtis  
Joshua DeVore  
Emma Duckett  
Charlie Dussault  
Jerakiah Emerson  
Morrigan Farnum  
Ben Frithsen  
Camden Fuller  
Travis Gay  
Kameron Gibbs  
Josephine Gillette  
Leanne Gordon  
Logan Gore  
Ian Gould  
Gwen Gregory  
Jon Grenier  
Kailyn Guyotte  
Jacob Hearne  
Abigayle Houghton  
Roland Irish V

Emma Johnson  
Zachary King  
Maddox LaFoe  
Breana Lawlor  
Luciano Leone  
Bethany Lessard  
Gabriel Livermore  
Braydon Lockhart  
Nadia Malcolm  
Patrick Manning  
Bryson Martin  
Christopher Masure  
George McCall  
Leighton Menter  
Kaitlyn Mercier  
Vix Miller  
Megan Moore  
Jade Nadeau  
Keltyn Nelson  
Quinn O'Connor  
Taylor O'Hearn  
Bella Oliver  
Connor Page  
Andrew Parenteau  
Aidan Parrott  
Keelyn Pedrazzani  
Cooper Pelow  
Cayleigh Pelton  
Holden Perron  
Arianna Poland  
Taylor Porter  
Sierra Proper  
Kelly Ranta  
Daniela Rathke  
Addisyn Ratner  
Caitlin Reichert  
Violet Reida  
Owen Riendeau  
McKenzie Russell

Andrew Sargent  
Marissa Sargent  
Ava Schulenberger  
Leigh Seavey  
Keira Simonds  
Ian Smith  
Isabella Smith  
Lienne Soohoo  
Theodore Sotiropoulos  
Murray Spaulding  
Colton Stark  
Hunter Stavrou  
Carmine Sweeney  
Hayley Sykes  
Aidan Tacy-Rabideau  
Troy Tenney  
Benjamin Tetu  
Natalie Thibodeau  
Owen Thurston  
Donald Tucker  
Abby Turner  
Ayden Watrous  
Shaleen Watson  
Owen Waysville  
Evan West  
Sabrina West  
Lindsey Westney  
Logan Wilbur  
Porter Willett  
Dakota Wood  
Dominic-Gage Wood  
Anthony Zuverino