

**CANDIA SCHOOL BOARD MEETING**  
**Monday, November 13, 2023 6:00 p.m.**  
**Henry W. Moore School Media Center**  
**AGENDA**

- I. CALL TO ORDER** – Matt Woodrow, Board Chair
- II. PLEDGE OF ALLEGIANCE**
- III. PROOF OF POSTING** – Superintendent Bill Rearick
- IV. OPPORTUNITY FOR PUBLIC INPUT**
- V. FINANCIAL**
  - A. 24/25 Budget\*
- VI. ADJOURNMENT**

The next regularly scheduled Candia School Board Meetings will be held on **MONDAY, December 4, 2023** at 6:00 p.m. at the Henry W. Moore School Media Center.

*\*Materials enclosed for Board review prior to meeting*

Please note: In addition to the items listed on the agenda, the Board may consider other matters not on the posted agenda and they may enter a non-public session or convene in non-meeting session in accordance with RSA 91-A if the need arises

										PROPOSED OPERATING BUDGET
	ACTUAL	BUDGET 2023-24				DEFAULT BUDGET	BUDGET 2024-25			
		Salaries & Benefits	Operational	Total			Salaries & Benefits	Operational	REQUESTS	
PROGRAM	2022-23					2024-25				2024-25
REGULAR EDUCATION	\$ 3,841,629	\$ 2,473,121	\$ 1,830,644	\$	4,303,765	\$ 4,508,502	\$ 2,605,449	\$ 1,903,053	\$ 63,308	\$ 4,571,810
SPECIAL EDUCATION	2,322,614	674,956	2,080,076		2,755,033	2,474,248	659,110	1,815,138	15,255	2,489,503
ATHLETICS/XCURR	55,625	\$ 45,142	\$ 17,540		62,682	77,103	59,563	17,540	(2,370)	74,733
GUIDANCE/NURSE	191,974	228,452	11,975		240,427	202,861	200,027	2,834	7,950	210,811
PSYCH/SPEECH /OT/PT	301,962	-	331,393		331,393	342,550	-	342,550	111,135	453,685
PROF SVCS/MEDIA	113,742	98,568	16,130		114,698	147,817	131,570	16,247	557	148,374
SCHOOL BOARD	48,622	8,540	28,950		37,490	39,550	8,540	31,010	2,500	42,050
SAU #15	200,915	-	203,891		203,891	186,966	-	186,966	-	186,966
SCHOOL ADMIN.	382,407	389,481	51,963		441,444	420,372	369,199	51,173	19,218	439,589
PLANT OPERATIONS	417,239	281,435	255,033		536,467	529,269	302,007	227,262	101,139	630,408
TRANSPORTATION	634,062	-	749,432		749,432	764,592	-	764,592	3,900	768,492
SUPPORT SERVICES	111,478	74,928	64,267		139,194	147,660	83,393	64,267	(16,183)	131,477
BUILDING IMPROVEMENTS	191,645	-	191,645		191,645	191,645	-	191,645	-	191,645
GENERAL FUND TOTAL	\$ 8,813,913	4,274,623	5,832,938	\$	10,107,561	10,033,133	4,418,857	5,614,275	306,409	\$ 10,339,541
FEDERAL/STATE GRANTS	251,953	-	-		150,000	150,000		-		150,000
FOOD SERVICES	165,779	-	-		156,818	144,332	56,677	87,655	10,022	154,354
						-				
OPERATING BUDGET	\$ 9,231,645	\$ 4,274,623	\$ 5,832,938	\$	10,414,379	\$ 10,327,464	\$ 4,475,534	\$ 5,701,930	\$ 316,431	\$ 10,643,895
						\$ (86,914)				\$ 229,516
						-0.83%				2.20%
						Default Incr				Net Incr
SPECIAL WARRANT ARTICLE INDIVIDUAL WARRANT										
TOTAL - ALL FUNDS	\$ 9,231,645	\$ 4,274,623	\$ 5,832,938	\$	10,414,379	\$ 10,327,464	\$ 4,475,534	\$ 5,701,930		\$ 10,643,895
										\$ 229,516
						-0.83%				2.20%
						Default Incr				Total Request



CANDIA SCHOOL DISTRICT			Actual	Actual	Actual	3 Year Average	Adopted Budget	Default	Proposed Budget		Adopted	%	Notes
Account Number	Object	Description	20-21	21-22	22-23	Expenditures	23-24	24-25	Requests	24-25	Changes	Change	
21-1100-1-02-00-	5110	REG ED - SALARIES	0.00	0.00	0.00	0.00	120,000.00		0.00		(120,000.00)	-100%	Intent to Retire due October 1 per CEA CBA
21-1100-1-02-00-	5112	REG ED - TEACHER SALARIES	1,369,853.46	1,287,961.63	1,347,213.89	1,335,009.66	1,372,433.60	1,578,192.79	0.00	1,578,192.79	205,759.19	15%	Based on FY24 staffing (12.5 new staff members in 2023-2024) Includes additional approved K position
21-1100-1-02-00-	5114	REG ED - PARAPROFESSIONAL	1,394.83	-	19,080.56	6,825.13	17,710.77	26,262.60	0.00	26,262.60	8,551.83	48%	Based on FY24 staffing
21-1100-1-02-00-	5120	REG ED - SUBSTITUTE SALARIES	24,767.65	40,531.28	52,025.76	39,108.23	25,000.00	25,000.00	41,349.64	66,349.64	41,349.64	165%	Proposed includes Permanent Sub position
21-1100-1-02-00-	5122	REG ED - HEALTH INSURANCE BUYOUT	21,936.64	21,936.64	12,936.65	18,936.64	18,936.64	12,936.65	0.00	12,936.65	(5,999.99)	-32%	Based on FY24 staff insurance elections
21-1100-1-02-00-	5211	REG ED - HEALTH INSURANCE	376,746.07	331,699.71	372,957.32	360,467.70	443,136.54	461,707.62	0.00	461,707.62	18,571.08	4%	Based on FY24 staff insurance elections, FY24 Rate + 3.7% per SchoolCare approved rates received 11/7
21-1100-1-02-00-	5212	REG ED - DENTAL INSURANCE	20,249.67	12,082.39	18,266.97	16,866.34	20,973.11	22,278.56	0.00	22,278.56	1,305.45	6%	Based on FY24 staff insurance elections FY 24 Rate + 4.5% per SchoolCare approved rates received 11/7
21-1100-1-02-00-	5213	REG ED - LIFE INSURANCE	1,917.81	1,741.26	1,709.05	1,789.37	1,822.56	1,822.56	(22.56)	1,800.00	(22.56)	-1%	Adjusted to be more in line with 3 year average and FY23 Actuals
21-1100-1-02-00-	5214	REG ED - DISABILITY INSURANCE	3,914.52	3,795.26	3,812.84	3,840.87	4,096.13	4,096.13	(96.13)	4,000.00	(96.13)	-2%	Adjusted to be more in line with 3 year average and FY23 Actuals
21-1100-1-02-00-	5220	REG ED - FICA	104,403.99	99,541.15	104,576.65	102,840.60	115,620.02	125,642.99	3,163.25	128,806.24	13,186.22	11%	Calculated based on salaries
21-1100-1-02-00-	5231	REG ED - NHRS SUPPORT	0.00	3.52	0.00	1.17	2,396.27	0.00	0.00	0.00	(2,396.27)	-100%	No FY24 staffing qualify for the minimum hours for NHRS
21-1100-1-02-00-	5232	REG ED - NHRS PROFESSIONAL	245,671.26	277,392.55	278,755.79	267,273.20	296,833.12	312,497.82	0.00	312,497.82	15,664.70	5%	Calculated based on salaries
21-1100-1-02-00-	5240	REG ED - TUITION REIMBURSEMENT	5,372.50	0.50	5,175.50	3,516.17	25,000.00	22,000.00	0.00	22,000.00	(3,000.00)	-12%	Defined in the CBA, contractual increase only applicable if maximum is exceeded in previous year.
21-1100-1-02-00-	5241	REG ED - WORKSHOP REIMB PROF	1,251.00	2,047.80	1,186.00	1,494.93	3,000.00	7,500.00	0.00	7,500.00	4,500.00	150%	Defined in the CBA, contractual increase only applicable if maximum is exceeded in previous year.
21-1100-1-02-00-	5250	REG ED - UNEMPLOYMENT INSURANCE	118.43	16.89	262.63	132.65	618.67	499.32	0.00	499.32	(119.35)	-19%	Agrees with Primex renewal for insurance
21-1100-1-02-00-	5260	REG ED - WORKER'S COMPENSATION	5,714.27	4,366.59	5,729.21	5,270.02	5,543.24	5,011.51	0.00	5,011.51	(531.73)	-10%	Agrees with Primex renewal for insurance
21-1100-1-02-00-	5320	REG ED - PROFESSIONAL EDUCATIONAL	0.00	85.00	0.00	28.33	500.00	500.00	1,500.00	2,000.00	1,500.00	300%	Field Trip costs >\$8/student
21-1100-1-02-00-	5330	REG ED - OTHER PROF SVCS	0.00	-	0.01	0.00	500.00	500.00	0.00	500.00	0.00	0%	Tutorial services
21-1100-1-02-00-	5430	REG ED - REPAIRS & MAINT SERVICES	2,054.80	2,093.02	1,867.17	2,005.00	3,679.00	3,679.00	0.00	3,679.00	0.00	0%	Staff & Workroom copier usage fees
21-1100-1-02-00-	5431	REG ED - REPAIRS EQUIPMENT	0.00	-	0.00	0.00	650.00	650.00	(350.00)	300.00	(350.00)	-54%	Music/instrument repairs
21-1100-1-02-00-	5442	REG ED - RENTAL OF EQUIPMENT	7,740.00	7,055.10	6,611.50	7,135.53	7,740.00	7,740.00	0.00	7,740.00	0.00	0%	Copier lease fees
21-1100-1-02-00-	5580	REG ED - MILEAGE REIMBURSEMENT	0.00	-	0.00	0.00	300.00	300.00	0.00	300.00	0.00	0%	
21-1100-1-02-00-	5610	REG ED - SUPPLIES	6,290.60	10,419.32	10,215.23	8,975.05	13,200.00	13,200.00	2,800.00	16,000.00	2,800.00	21%	General supplies, Driven by increased costs and inflation
21-1100-1-02-00-	5641	REG ED - TEXTBOOKS	0.00	-	0.00	0.00	300.00	300.00	0.00	300.00	0.00	0%	Replacement of textbooks
21-1100-1-02-00-	5643	REG ED - INFORMATION ACCESS FEES	0.00	-	0.00	0.00			0.00	0.00	0.00		
21-1100-1-02-00-	5737	REG ED - REPLACEMENT FURNITURE & F	27,400.00	-	455.47	9,285.16	1,300.00	0.00	12,500.00	12,500.00	11,200.00	862%	Replacement furniture (6 teacher desks & chairs (rooms 1, 7, 14, 49, 50 & 53) ; 2 mobile bookcases)
21-1100-1-02-06-	5641	FOREIGN LANGUAGE - TEXTBOOKS	0.00	-	84.83	28.28	866.00		0.00	0.00	(866.00)	-100%	
21-1100-1-02-08-	5610	ART - SUPPLIES	(253.35)	2,297.02	2,491.90	1,511.86	2,475.00	2,475.00	225.00	2,700.00	225.00	9%	
21-1100-1-02-18-	5610	HEALTH - SUPPLIES	0.00	669.90	978.21	549.37	1,054.20	1,054.20	37.28	1,091.48	37.28	4%	K-2 health curriculum & K-8 bullying prevention
21-1100-1-02-23-	5610	MATH - SUPPLIES	255.16	-	345.37	200.18	822.42	822.42	(122.42)	700.00	(122.42)	-15%	Math supplies (anchor charts, replace calculators, Etc)
21-1100-1-02-23-	5641	MATH - TEXTBOOKS	0.00	-	0.00	0.00			0.00	0.00	0.00		
21-1100-1-02-23-	5643	MATH - INFORMATION ACCESS FEES	4,587.70	9,360.00	6,060.00	6,669.23	9,375.00	9,375.00	(3,325.00)	6,050.00	(3,325.00)	-35%	Math in Focus teacher access & Gr 6-8 student access (6050)
21-1100-1-02-23-	5645	MATH - PRACTICE BOOKS	7,062.21	3,469.70	3,339.80	4,623.90	3,210.00	3,210.00	321.00	3,531.00	321.00	10%	Math in Focus consumables K-8
21-1100-1-02-24-	5610	MUSIC - SUPPLIES	0.00	918.36	570.14	496.17	1,000.00	1,000.00	0.00	1,000.00	0.00	0%	Arrangements (choral & band)
21-1100-1-02-24-	5643	MUSIC - INFORMATION ACCESS FEES	488.50	698.50	489.00	558.67	600.00	600.00	0.00	600.00	0.00	0%	Soundtrap account (Gr 4-8)
21-1100-1-02-24-	5731	MUSIC - NEW EQUIPMENT	0.00	204.48	245.29	149.92	570.68	570.68	(0.68)	570.00	(0.68)	0%	Recorders; additional music equipment
21-1100-1-02-25-	5610	PHYS ED - SUPPLIES	0.00	335.73	571.76	302.50	1,415.99	1,415.99	(595.07)	820.92	(595.07)	-42%	
21-1100-1-02-27-	5610	READING - SUPPLIES	0.00	202.78	194.93	132.57	159.34	159.34	40.66	200.00	40.66	26%	Word I Use consumables (Gr 1-3)
21-1100-1-02-27-	5643	READING - INFORMATION ACCESS FEES	0.00	-	1,694.00	564.67	5,350.00	5,350.00	(220.00)	5,130.00	(220.00)	-4%	Springboard ELA (2050) & Lexia (3080)
21-1100-1-02-27-	5645	READING - PRACTICE BOOKS	7,949.44	1,479.60	119.90	3,182.98	966.00	966.00	34.00	1,000.00	34.00	4%	
21-1100-1-02-29-	5610	SCIENCE - SUPPLIES	415.95	2,742.17	201.18	1,119.77	750.00	750.00	(250.00)	500.00	(250.00)	-33%	Gr 5-8 Science Supplies
21-1100-1-02-29-	5641	SCIENCE - TEXTBOOKS	0.00	-	0.00	0.00	0.00	0.00	6,000.00	6,000.00	6,000.00		K-5 Science Textbooks
21-1100-1-02-29-	5643	SCIENCE - INFORMATION ACCESS FEES	1,680.00	980.00	0.00	886.67	1,940.60	1,940.60	19.40	1,960.00	19.40	1%	IQWST
21-1100-1-02-30-	5610	SOCIAL STUDIES - SUPPLIES	0.00	562.80	0.00	187.60		0.00	300.00	300.00	300.00		Misc. Social Studies Supplies
FUNCTION: REGULAR EDUCATION - 1100			2,248,983.11	2,126,									



CANDIA SCHOOL DISTRICT FY 2024-25 BUDGET DEVELOPMENT			Actual	Actual	Actual	3 Year Average	Adopted Budget	Default	Proposed Budget	Adopted	%	Notes	
Account Number	Object	Description	20-21	21-22	22-23	Expenditures	23-24	24-25	Requests	24-25	Changes		
21-1200-1-02-00-	5564	SPED ELEMENTARY - TUITION TO PRIVATE SCHOOL	0.00	18,870.00	39,775.30	19,548.43	2,700.00	45,000.00	0.00	45,000.00	42,300.00	1567%	new student OOD for ABA program
21-1200-1-02-00-	5580	SPED ELEMENTARY - MILEAGE REIMBURSEMENT	446.80	2,279.21	2,793.86	1,839.96	3,000.00	3,000.00	0.00	3,000.00	0.00	0%	Line level funded
21-1200-1-02-00-	5610	SPED ELEMENTARY - SUPPLIES	0.00	0.00	499.70	166.57	500.00	500.00	0.00	500.00	0.00	0%	Line level funded
21-1200-1-02-00-	5643	SPED ELEMENTARY - INFORMATION ACCESS FEES	38.85	610.09	0.00	216.31	500.00	500.00	2,500.00	3,000.00	2,500.00	500%	Adding DocuSign- can no longer add to grant
21-1200-1-02-00-	5737	SPED ELEMENTARY - REPLACEMENT FURNITURE & F	0.00	489.50	0.00	163.17	0.00	0.00	3,000.00	3,000.00	3,000.00		
21-1200-1-02-00-	5810	SPED ELEMENTARY - DUES & FEES	1,130.00	934.50	955.00	1,006.50	1,075.00	1,075.00	0.00	1,075.00	0.00	0%	Line level funded
FUNCTION: SPECIAL EDUCATION ELEMENTARY - 1200			674,228.75	997,552.75	743,161.08	804,980.86	820,616.23	857,452.26	5,528.94	862,981.21	42,364.98		
21-1200-2-02-00-	5320	SPED MIDDLE - PROFESSIONAL EDUCATIONAL	63,440.16	0.00	137,078.67	66,839.61	17,623.80	18,504.15	0.00	18,504.15	880.35	5%	Based on student need
21-1200-2-02-00-	5330	SPED MIDDLE - OTHER PROF SVCS	222,834.38	3,220.82	0.00	75,351.73			0.00		0.00		
21-1200-2-02-00-	5561	SPED MIDDLE - TUITION OTHER LEA'S	62,720.00	45,630.00	14,233.66	40,861.22			0.00		0.00		
21-1200-2-02-00-	5564	SPED MIDDLE - TUITION TO PRIVATE SCHOOL	212,626.40	90,867.70	90,051.22	131,181.77	167,962.41	64,301.55	0.00	64,301.55	(103,660.86)	-62%	reduced to 1 student
FUNCTION: SPECIAL EDUCATION MIDDLE - 1200			561,620.94	139,718.52	241,363.55	314,234.34	185,586.21	82,805.70	0.00	82,805.70	(102,780.51)		
21-1200-3-00-00-	5320	SPED HIGH SCHOOL - PROFESSIONAL EDUCATIONAL	32,740.03	69,108.86	139,899.40	80,582.76	127,495.00	221,435.00	0.00	221,435.00	93,940.00	74%	para- 2 students pinkerton and 1 res 24/hr para
21-1200-3-00-00-	5330	SPED HIGH SCHOOL - OTHER PROF SVCS	13,340.00	14,625.00	37,505.34	21,823.45	58,968.00	58,968.00	0.00	58,968.00	0.00	0%	2 super senior comm. services
21-1200-3-00-00-	5561	SPED HIGH SCHOOL - TUITION OTHER LEA'S	50,758.26	-	0.00	16,919.42			0.00		0.00	#DIV/0!	
21-1200-3-00-00-	5563	SPED HIGH SCHOOL - TUITION PUBLIC ACADEMIES	589,761.15	488,399.80	446,079.52	508,080.16	778,574.00	536,611.01	0.00	536,611.01	(241,962.99)	-31%	no upcoming 8th graders, 1 NECC and 1 PASSES
21-1200-3-00-00-	5564	SPED HIGH SCHOOL - TUITION TO PRIVATE SCHOOL	202,449.24	513,424.45	679,571.64	465,148.44	738,657.38	675,283.85	0.00	675,283.85	(63,373.53)	-9%	reduced for students who switched to HiSet (includes one potential), 1 residential
FUNCTION: SPECIAL EDUCATION HIGH SCHOOL - 1200			889,048.68	1,085,558.11	1,303,055.90	1,092,554.23	1,703,694.38	1,492,297.86	0.00	1,492,297.86	(211,396.52)		
21-1230-1-00-00-	5564	ESY - TUITION TO PRIVATE SCHOOL	0.00	-	3,376.16	1,125.39	800.00	5,000.00	0.00	5,000.00	4,200.00	525%	Added student requiring ABA programming
21-1230-1-02-00-	5112	ESY ELEMENTARY - TEACHER SALARIES	5,787.50	10,500.00	9,315.00	8,534.17	5,700.00	5,700.00	4,300.00	10,000.00	4,300.00	75%	Adjusted to be more in line with 3 year average and FY23 Actuals
21-1230-1-02-00-	5114	ESY ELEMENTARY - PARAPROFESSIONAL	309.65	1,183.35	0.00	497.67	1,325.88	1,325.88	1,674.12	3,000.00	1,674.12	126%	
21-1230-1-02-00-	5220	ESY ELEMENTARY - FICA	466.44	875.81	712.47	684.91	535.87	537.48	457.02	994.50	458.63	86%	Calculated based on salaries
21-1230-1-02-00-	5231	ESY ELEMENTARY - NHRS SUPPORT	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
21-1230-1-02-00-	5232	ESY ELEMENTARY - NHRS PROFESSIONAL	1,030.18	2,207.10	1,958.00	1,731.76	837.32	1,119.48	844.52	1,964.00	1,126.68	135%	Calculated based on salaries
21-1230-1-02-00-	5330	ESY ELEMENTARY - OTHER PROF SVCS	6,732.97	16,787.50	9,915.00	11,145.16	2,900.00	2,900.00	2,100.00	5,000.00	2,100.00	72%	
21-1230-1-02-00-	5580	ESY ELEMENTARY - MILEAGE REIMBURSEMENT	0.00	-	0.00	0.00			0.00	0.00	0.00		
21-1230-1-02-00-	5610	ESY ELEMENTARY - SUPPLIES	0.00	-	0.00	0.00		0.00	350.00	350.00	350.00		
FUNCTION: EXTENDED SCHOOL YEAR ELEMENTARY - 1230			14,326.74	31,553.76	25,276.63	23,719.04	12,099.07	16,582.84	9,725.66	26,308.50	14,209.43		
21-1230-2-02-00-	5564	ESY MIDDLE - TUITION TO PRIVATE SCHOOL	8,173.00	3,807.91	0.00	3,993.64	4,417.31	3,761.02	0.00	3,761.02	(656.29)	-15%	Based on student need
FUNCTION: EXTENDED SCHOOL YEAR MIDDLE - 1230			8,173.00	3,807.91	0.00	3,993.64	4,417.31	3,761.02	0.00	3,761.02	(656.29)		
21-1230-3-02-00-	5330	ESY HIGH SCHOOL - OTHER PROF SVCS	0.00	5,460.00	0.00	1,820.00	2,000.00	2,000.00	0.00	2,000.00	0.00	0%	Line level funded
21-1230-3-02-00-	5563	ESY HIGH SCHOOL - TUITION PUBLIC ACADEMIES	0.00	2,713.99	0.00	904.66	3,000.00	3,000.00	0.00	3,000.00	0.00	0%	
21-1230-3-02-00-	5564	ESY HIGH SCHOOL - TUITION TO PRIVATE SCHOOL	2,285.44	7,763.91	9,757.07	6,602.14	21,006.00	16,348.38	0.00	16,348.38	(4,657.62)	-22%	Based on student need
FUNCTION: EXTENDED SCHOOL YEAR HIGH SCHOOL - 1230			2,285.44	15,937.90	9,757.07	9,326.80	26,006.00	21,348.38	0.00	21,348.38	(4,657.62)		
21-1260-1-02-00-	5114	ELL - PARAPROFESSIONAL	0.00	0.00	0.00	0.00			0.00		0.00	#DIV/0!	
21-1260-1-02-00-	5220	ELL - FICA	0.00	0.00	0.00	0.00			0.00		0.00	#DIV/0!	
21-1260-1-02-00-	5250	ELL - UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00			0.00		0.00	#DIV/0!	
21-1260-1-02-00-	5260	ELL - WORKER'S COMPENSATION	0.00	0.00	0.00	0.00			0.00		0.00	#DIV/0!	
21-1260-1-02-00-	5330	ELL - OTHER PROF SVCS	0.00	2,000.00	0.00	666.67	1,000.00	0.00	0.00		(1,000.00)	-100%	
FUNCTION: ENGLISH LANGUAGE LEARNERS - 1260			0.00	2,000.00	0.00	666.67	1,000.00	0.00	0.00		(1,000.00)		
21-1270-1-02-00-	5112	ADV LEARNER - TEACHER SALARIES	0.00	0.00	0.00	0.00			0.00		0.00	#DIV/0!	
21-1270-1-02-00-	5211	ADV LEARNER - HEALTH INSURANCE	0.00	0.00	0.00	0.00			0.00		0.00	#DIV/0!	
21-1270-1-02-00-	5212	ADV LEARNER - DENTAL INSURANCE	0.00	0.00	0.00	0.00			0.00		0.00	#DIV/0!	
21-1270-1-02-00-	5213	ADV LEARNER - LIFE INSURANCE	0.00	0.00	0.00	0.00			0.00		0.00	#DIV/0!	
21-1270-1-02-00-	5214	ADV LEARNER - DISABILITY INSURANCE	0.00	0.00	0.00	0.00			0.00		0.00	#DIV/0!	
21-1270-1-02-00-	5220	ADV LEARNER - FICA	0.00	0.00	0.00	0.00			0.00		0.00	#DIV/0!	
21-1270-1-02-00-	5232	ADV LEARNER - NHRS PROFESSIONAL	0.00	0.00	0.00	0.00			0.00		0.00	#DIV/0!	
21-1270-1-02-00-	5250	ADV LEARNER - UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00			0.00		0.00	#DIV/0!	
21-1270-1-02-00-	5260	ADV LEARNER - WORKER'S COMPENSATION	0.00	0.00	0.00	0.00			0.00		0.00	#DIV/0!	
21-1270-1-02-00-	5563	ADV LEARNER - TUITION PUBLIC ACADEMIES	0.00	0.00	0.00	0.00	1,613.39	0.00	0.00		(1,613.39)	-100%	
21-1270-1-02-00-	5610	ADV LEARNER - SUPPLIES	0.00	0.00	0.00	0.00			0.00		0.00	#DIV/0!	
FUNCTION: ADVANCED LEARNERS - 1270			0.00	0.00	0.00	0.00	1,613.39	0.00	0.00		(1,613.39)		
21-1410-1-02-00-	5111	COCURRICULAR - ADMIN/OTHER SALARIES	0.00	0.00	0.00	0.00	300.00	300.00	0.00	300.00	0.00	0%	Volunteer Coordinator
21-1410-1-02-00-	5112	COCURRICULAR - TEACHER SALARIES	45.00	0.00	1,200.00	415.00	4,000.00	4,000.00	0.00	4,000.00	0.00	0%	Overnight stipend (DC & Science Camp)
21-1410-1-02-00-	5117	COCURRICULAR - CO-CURRICULAR SALARIES	11,136.00	15,088.00	17,056.00	14,426.67	15,088.00	23,200.00	0.00	23,200.00	8,112.00	54%	Club Advisors. Based on Listing of cocurricular positions and clubs reviewed with School Administration.
21-1410-1-02-00-	5220	COCURRICULAR - FICA	842.40	1,116.13	1,292.38	1,083.64	1,483.18	1,775.00	0.00	1,775.00	291.82	20%	Calculated based on salaries
21-1410-1-02-00-	5231	COCURRICULAR - NHRS SUPPORT	0.00	0.00	0.00	0.00			0.00		0.00		
21-1410-1-02-00-	5232	COCURRICULAR - NHRS PROFESSIONAL	1,844.27	2,999.12	3,307.52	2,716.97	3,807.80	4,566.00	0.00	4,566.00	758.20	20%	Calculated based on salaries
21-1410-1-02-00-	5580	COCURRICULAR - MILEAGE REIMBURSEMENT	0.00	0.00	0.00	0.00			0.00		0.00		
21-1410-1-02-00-	5610	COCURRICULAR - SUPPLIES	124.55	204.48	1,005.48	444.84	980.00	980.00	220.00	1,200.00	220.00		Robotics & drama supplies
21-1410-1-02-00-	5810	COCURRICULAR - DUES & FEES	1,052.50	3,781.67	1,310.00	2,048.06	2,250.00	2,250.00	0.00	2,250.00	0.00	0%	Music (110), spelling bee (175) & robotics fees
FUNCTION: ADVANCED LEARNERS - 1410			15,044.72	23,189.40	25,171.38	21,135.17	27,908.99	37,071.00	220.00	37,291.00	9,382.01		
21-1420-1-02-00-	5117	ATHLETICS - CO-CURRICULAR SALARIES	6,231.00	11,463.00	11,463.00	9,719.00	16,071.00	20,200.00	0.00				



CANDIA SCHOOL DISTRICT												
FY 2024-25 BUDGET DEVELOPMENT												
Account Number	Object	Description	Actual 20-21	Actual 21-22	Actual 22-23	3 Year Average Expenditures	Adopted Budget 23-24	Default 24-25	Proposed Budget Requests 24-25	Adopted Changes	% Change	Notes
21-1420-1-02-00-	5441	ATHLETICS - RENTAL OF LAND & BUILDING	0.00	3,920.00	4,095.00	2,671.67	5,910.00	5,910.00	(450.00)	5,460.00	(450.00)	-8% CYAA
21-1420-1-02-00-	5610	ATHLETICS - SUPPLIES	497.66	1,047.51	974.67	839.95	1,174.65	1,174.65	(266.25)	908.40	(266.25)	-23% Awards/Field maintenance
21-1420-1-02-00-	5739	ATHLETICS - OTHER EQUIPMENT	0.00	1,641.30	7,329.18	2,990.16	2,740.01	2,740.01	(678.90)	2,061.11	(678.90)	-25% Consummable & replacement uniforms, first aid, game balls)
21-1420-1-02-00-	5810	ATHLETICS - DUES & FEES	0.00	-	505.00	168.33	530.00	530.00	(180.00)	350.00	(180.00)	-34% League and tournament dues
FUNCTION: ATHLETICS - 1420			8,630.73	23,807.07	30,454.10	20,963.97	34,772.86	40,031.66	(2,590.15)	37,441.51	2,668.65	
21-2120-1-02-00-	5112	GUIDANCE - TEACHER SALARIES	73,138.04	74,600.80	75,325.12	74,354.65	76,092.82	80,727.00	0.00	80,727.00	4,634.18	6% Based on FY24 staffing
21-2120-1-02-00-	5211	GUIDANCE - HEALTH INSURANCE	19,180.94	20,109.01	20,896.40	20,062.12	23,421.24	23,877.00	0.00	23,877.00	455.76	2% Based on FY24 staff insurance elections, FY24 Rate + 3.7% per SchoolCare approved rates received 11/7
21-2120-1-02-00-	5212	GUIDANCE - DENTAL INSURANCE	709.18	(443.30)	727.70	331.19	783.27	818.55	0.00	818.55	35.28	5% Based on FY24 staff insurance elections FY 24 Rate + 4.5% per SchoolCare approved rates received 11/7
21-2120-1-02-00-	5213	GUIDANCE - LIFE INSURANCE	75.00	75.00	75.00	75.00	75.00	75.00	0.00	75.00	0.00	0% Line Level funded
21-2120-1-02-00-	5214	GUIDANCE - DISABILITY INSURANCE	211.56	220.08	224.52	218.72	224.47	224.47	0.00	224.47	0.00	0% Line Level funded
21-2120-1-02-00-	5220	GUIDANCE - FICA	5,420.27	5,508.20	5,571.19	5,499.89	5,821.10	6,176.00	0.00	6,176.00	354.90	6% Calculated based on salaries
21-2120-1-02-00-	5232	GUIDANCE - NHRS PROFESSIONAL	13,018.47	15,681.07	15,850.31	14,849.95	14,944.63	15,855.00	0.00	15,855.00	910.37	6% Calculated based on salaries
21-2120-1-02-00-	5250	GUIDANCE - UNEMPLOYMENT INSURANCE	5.51	-	10.94	5.48	25.78	36.31	0.00	36.31	10.53	41% Agrees with Primex renewal for insurance
21-2120-1-02-00-	5260	GUIDANCE - WORKER'S COMPENSATION	304.14	239.81	309.47	284.47	299.43	267.86	0.00	267.86	(31.57)	-11% Agrees with Primex renewal for insurance
21-2120-1-02-00-	5330	GUIDANCE - OTHER PROF SVCS	5,900.50	4,995.25	3,770.00	4,888.58	5,423.17		5,565.00	5,565.00	141.83	3% DIBELS & NWEA MAP Growth
FUNCTION: GUIDANCE - 2120			117,963.61	120,985.92	122,760.65	120,570.06	127,110.91	128,057.19	5,565.00	133,622.19	6,511.28	
21-2130-1-02-00-	5112	HEALTH - TEACHER SALARIES	55,158.00	58,660.00	58,785.63	57,534.54	56,980.00	65,465.00	0.00	65,465.00	8,485.00	15% Based on FY24 staffing (2 Part time positions)
21-2130-1-02-00-	5120	HEALTH - SUBSTITUTE SALARIES	187.50	875.00	0.00	354.17	1,000.00	1,000.00	0.00	1,000.00	0.00	0% Line Level funded
21-2130-1-02-00-	5211	HEALTH - HEALTH INSURANCE	28,159.46	26,847.77	3,279.28	19,428.84	31,262.88	0.00	0.00	0.00	(31,262.88)	-100% Based on FY24 staff insurance elections, FY24 Rate + 3.7% per SchoolCare approved rates received 11/7
21-2130-1-02-00-	5212	HEALTH - DENTAL INSURANCE	1,412.32	958.59	210.18	860.36	1,389.42	0.00	0.00	0.00	(1,389.42)	-100% Based on FY24 staff insurance elections FY 24 Rate + 4.5% per SchoolCare approved rates received 11/7
21-2130-1-02-00-	5213	HEALTH - LIFE INSURANCE	75.75	75.00	0.00	50.25	75.00	75.00	(75.00)	0.00	(75.00)	-100%
21-2130-1-02-00-	5214	HEALTH - DISABILITY INSURANCE	159.78	168.12	0.00	109.30	173.55	173.55	(173.55)	0.00	(173.55)	-100%
21-2130-1-02-00-	5220	HEALTH - FICA	3,903.35	4,264.47	4,497.06	4,221.63	4,435.47	5,008.00	0.00	5,008.00	572.53	13% Calculated based on salaries
21-2130-1-02-00-	5232	HEALTH - NHRS PROFESSIONAL	9,818.20	12,330.29	0.00	7,382.83	11,190.87	0.00	0.00	0.00	(11,190.87)	-100% Position is filled by two part time employees not eligible for NHRS
21-2130-1-02-00-	5250	HEALTH - UNEMPLOYMENT INSURANCE	5.51	-	10.94	5.48	25.78	36.31	0.00	36.31	10.53	41% Agrees with Primex renewal for insurance
21-2130-1-02-00-	5260	HEALTH - WORKER'S COMPENSATION	208.60	183.17	239.27	210.35	231.50	211.69	0.00	211.69	(19.81)	-9% Agrees with Primex renewal for insurance
21-2130-1-02-00-	5330	HEALTH - OTHER PROF SVCS	229.50	-	0.00	76.50	0.00	0.00	0.00	0.00	0.00	
21-2130-1-02-00-	5610	HEALTH - SUPPLIES	1,497.42	1,989.46	744.29	1,410.39	2,127.30	2,127.30	106.37	2,233.67	106.37	5% Slight increase for cost of supplies
21-2130-1-02-00-	5641	HEALTH - TEXTBOOKS	0.00	-	0.00	0.00	157.50	0.00	0.00	0.00	(157.50)	-100% No request
21-2130-1-02-00-	5642	HEALTH - ELECTRONIC INFORMATION	530.62	530.62	544.94	535.39	549.15	549.15	27.46	576.61	27.46	5% Slight increase for cost of subscription
21-2130-1-02-00-	5735	HEALTH - REPLACEMENT EQUIPMENT	119.31	2,189.27	722.00	1,010.19	3,560.55	0.00	2,500.00	2,500.00	(1,060.55)	-30%
21-2130-1-02-00-	5810	HEALTH - DUES & FEES	0.00	-	180.00	60.00	157.50	157.50	0.00	157.50	0.00	0% Level funded line
FUNCTION: HEALTH - 2130			101,465.32	109,071.76	69,213.59	93,250.22	113,316.47	74,803.50	2,385.28	77,188.78	(36,127.69)	
21-2140-1-02-00-	5330	PSYCH SERVICES - OTHER PROF SVCS	84,192.66	86,593.95	75,497.09	82,094.57	80,419.50	84,440.48	0.00	84,440.48	4,020.98	5% Based on student need
21-2140-1-02-00-	5340	PSYCH SERVICES - TECHNICAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
21-2140-1-02-00-	5610	PSYCH SERVICES - SUPPLIES	256.95	545.38	0.00	267.44	500.00	500.00	0.00	500.00	0.00	0% Level funded line
FUNCTION: PSYCH SERVICES - 2140			84,449.61	87,139.33	75,497.09	82,362.01	80,919.50	84,940.48	0.00	84,940.48	4,020.98	
21-2140-2-02-00-	5330	PSYCH SERVICES - OTHER PROF SVCS	0.00	807.74	500.52	436.09	6,006.42	3,000.00	0.00	3,000.00	(3,006.42)	-50% Based on student need
FUNCTION: PSYCH SERVICES MIDDLE - 2140			0.00	807.74	500.52	436.09	6,006.42	3,000.00	0.00	3,000.00	(3,006.42)	
21-2140-3-02-00-	5330	PSYCH SERVICES - OTHER PROF SVCS	4,880.10	4,581.16	8,928.01	6,129.76	4,964.82	9,000.00	0.00	9,000.00	4,035.18	81% Based on student need
FUNCTION: PSYCH SERVICES HIGH - 2140			4,880.10	4,581.16	8,928.01	6,129.76	4,964.82	9,000.00	0.00	9,000.00	4,035.18	
21-2150-1-02-00-	5211	SPEECH - HEALTH INSURANCE	0.00	0.00	0.00	0.00			0.00	0.00	0.00	
21-2150-1-02-00-	5212	SPEECH - DENTAL INSURANCE	0.00	0.00	0.00	0.00			0.00		0.00	
21-2150-1-02-00-	5250	SPEECH - UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00			0.00		0.00	
21-2150-1-02-00-	5260	SPEECH - WORKER'S COMPENSATION	0.00	0.00	0.00	0.00			0.00		0.00	
21-2150-1-02-00-	5330	SPEECH - OTHER PROF SVCS	96,094.95	107,942.92	105,751.63	103,263.17	112,803.20	118,443.36	0.00	118,443.36	5,640.16	5% Based on student need
21-2150-1-02-00-	5580	SPEECH - MILEAGE REIMBURSEMENT	0.00	0.00		0.00			0.00		0.00	
FUNCTION: SPEECH SERVICES - 2140			96,094.95	107,942.92	105,751.63	103,263.17	112,803.20	118,443.36	0.00	118,443.36	5,640.16	
21-2150-2-02-00-	5330	SPEECH - OTHER PROF SVCS	14,535.00	0.00	0.00	4,845.00	9,400.00	9,400.00	0.00	9,400.00	0.00	
FUNCTION: SPEECH SERVICES MIDDLE - 2140			14,535.00	0.00	0.00	4,845.00	9,400.00	9,400.00	0.00	9,400.00	0.00	
21-2150-3-02-00-	5330	SPEECH - OTHER PROF SVCS	13,002.60	10,661.01	14,463.99	12,709.20	11,158.35	15,000.00	0.00	15,000.00	3,841.65	34% Based on student need
FUNCTION: SPEECH SERVICES HIGH - 2140			13,002.60	10,661.01	14,463.99	12,709.20	11,158.35	15,000.00	0.00	15,000.00	3,841.65	
21-2160-1-02-00-	5331	THERAPY SVCS - OT CONTRACTED SVCS	0.00	0.00	0.00	0.00			0.00		0.00	
21-2160-1-02-00-	5334	THERAPY SVCS - OT CONTRACTED SVCS	86,731.25	91,710.00	95,128.55	91,189.93	92,299.50	96,914.48	0.00	96,914.48	4,614.98	5% Based on student need
21-2160-1-02-00-	5610	THERAPY SVCS - SUPPLIES		469.08	0.00	156.36			0.00		0.00	
FUNCTION: OT SERVICES - 2160			86,731.25	92,179.08	95,128.55	91,346.29	92,299.50	96,914.48	0.00	96,914.48	4,614.98	
21-2160-2-02-00-	5330	THERAPY SVCS - OT CONTRACTED SVCS	5,625.00	0.00	0.00	1,875.00	3,807.00	4,000.00	0.00	4,000.00	193.00	5% Based on student need
21-2160-2-02-00-	5610	THERAPY SVCS - SUPPLIES	0.00	0.00	0.00	0.00			0.00		0.00	
FUNCTION: OT SERVICES MIDDLE - 2160			5,625.00	0.00	0.00	1,875.00	3,807.00	4,000.00	0.00	4,000.00	193.00	
21-2160-3-02-00-	5330	THERAPY SVCS - OT CONTRACTED SVCS	294.80	0.00	0.00	98.27		0.00	0.00	0.00	0.00	
21-2160-3-02-00-	5610	THERAPY SVCS - SUPPLIES	0.00	0.00	0.00	0.00			0.00		0.00	
FUNCTION: OT SERVICES HIGH - 2160			294.80	0.00	0.00	98.27	0.00	0.00	0.00	0.00	0.00	
21-2162-1-02-00-	5330	PHYSICAL THERAPY - OTHER PROF SVCS	710.00	4,735.00	52.50	1,832.50	7,182.00	0.00	0.00	0.00	(7,182.00)	-100%



CANDIA SCHOOL DISTRICT			Actual	Actual	Actual	3 Year Average	Adopted Budget	Default	Proposed Budget		Adopted	%	Notes
Account Number	Object	Description	20-21	21-22	22-23	Expenditures	23-24	24-25	Requests	24-25	Changes	Change	
FUNCTION: PHYSICAL THERAPY SERVICES - 2162			710.00	4,735.00	52.50	1,832.50	7,182.00	0.00	0.00	0.00	(7,182.00)		
21-2190-1-02-00-	5112	OTHER SUPPORT SERVICES - SALARIES							60,000.00	60,000.00	60,000.00		Proposed Position, Social Worker for greater support of students and families.
21-2190-1-02-00-	5211	OTHER SUPPORT SERVICES - HEALTH INSURANCE							31,866.60	31,866.60	31,866.60		Based on FY24 staff insurance elections, FY24 Rate + 3.7% per SchoolCare approved rates received 11/7
21-2190-1-02-00-	5212	OTHER SUPPORT SERVICES - DENTAL INSURANCE							1,451.97	1,451.97	1,451.97		Based on FY24 staff insurance elections FY 24 Rate + 4.5% per SchoolCare approved rates received 11/7
21-2190-1-02-00-	5220	OTHER SUPPORT SERVICES - FICA							4,590.00	4,590.00	4,590.00		Calculated based on proposed salary
21-2190-1-02-00-	5232	OTHER SUPPORT SERVICES - NHRS PROFESSIONAL							11,784.00	11,784.00	11,784.00		Calculated based on proposed salary
21-2190-1-02-00-	5330	OTHER SUPPORT SERVICES - OTHER PROF SVCS	920.00	300.00	630.00	616.67	1,050.00	50.00	1,000.00	1,050.00	0.00	0%	Assembly programs & Signs of Suicide program(300.00)
21-2190-1-02-00-	5550	OTHER SUPPORT SERVICES - PRINTING	0.00	-	0.00	0.00	500.00	500.00	200.00	700.00	200.00	40%	Signage, document shredding & envelopes
21-2190-1-02-00-	5610	OTHER SUPPORT SERVICES - SUPPLIES	3,623.62	691.84	1,009.95	1,775.14	1,302.00	1,302.00	242.00	1,544.00	242.00	19%	Awards & graduation (level)
21-2190-1-02-00-	5810	OTHER SUPPORT SERVICES - DUES & FEES	0.00	-	0.00	0.00			0.00		0.00	#DIV/0!	
FUNCTION: OTHER SUPPORT SERVICES - 2190			4,543.62	991.84	1,639.95	2,391.80	2,852.00	1,852.00	111,134.57	112,986.57	110,134.57		
21-2210-1-02-00-	5117	STAFF DEVELOPMENT - CO-CURRICULAR SALARIES	12,445.00	10,000.00	5,900.00	9,448.33	8,312.00	8,312.00	288.00	8,600.00	288.00	3%	Curriculum development (summer work), academic intervention,PD rep (1600)
21-2210-1-02-00-	5220	STAFF DEVELOPMENT - FICA	935.21	741.90	442.27	706.46	635.87	635.87	22.03	657.90	22.03	3%	Calculated based on salaries
21-2210-1-02-00-	5232	STAFF DEVELOPMENT - NHRS PROFESSIONAL	680.85	-	189.19	290.01	1,632.48	1,632.48	56.56	1,689.04	56.56	3%	Calculated based on salaries
21-2210-1-02-00-	5291	STAFF DEVELOPMENT - ADMIN DIRECTED WORKSHOPS	0.00	1,101.00	0.00	367.00	1,750.00	1,750.00	0.00	1,750.00	0.00	0%	Level funded line
21-2210-1-02-00-	5330	STAFF DEVELOPMENT - OTHER PROF SVCS	0.00	-	0.00	0.00			0.00		0.00		
FUNCTION: STAFF DEVELOPMENT - 2210			14,061.06	11,842.90	6,531.46	10,811.81	12,330.34	12,330.34	366.60	12,696.94	366.60		
21-2220-1-02-00-	5111	MEDIA - ADMIN/OTHER SALARIES	62,661.15	65,810.56	68,777.31	65,749.67	64,322.19	67,091.00	0.00	67,091.00	2,768.81	4%	Based on FY24 staffing (New staff member, hired at higher position on the salary grid)
21-2220-1-02-00-	5122	MEDIA - HEALTH INSURANCE BUYOUT	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	0.00	0.00	0.00	(3,000.00)	-100%	Based on FY24 staff insurance elections
21-2220-1-02-00-	5211	MEDIA - HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	31,866.60	0.00	31,866.60	31,866.60	#DIV/0!	Based on FY24 staff insurance elections, FY24 Rate + 3.7% per SchoolCare approved rates received 11/7
21-2220-1-02-00-	5212	MEDIA - DENTAL INSURANCE	0.00	0.00	0.00	0.00	0.00	1,451.97	0.00	1,451.97	1,451.97	#DIV/0!	Based on FY24 staff insurance elections FY 24 Rate + 4.5% per SchoolCare approved rates received 11/7
21-2220-1-02-00-	5213	MEDIA - LIFE INSURANCE	75.00	75.00	75.00	75.00	75.00	75.00	0.00	75.00	0.00	0%	Adjusted to be more in line with 3 year average and FY23 Actuals
21-2220-1-02-00-	5214	MEDIA - DISABILITY INSURANCE	182.40	186.00	193.56	187.32	189.75	189.75	5.25	195.00	5.25	3%	Adjusted to be more in line with 3 year average and FY23 Actuals
21-2220-1-02-00-	5220	MEDIA - FICA	5,023.19	5,264.12	5,491.14	5,259.48	5,150.15	5,132.00	0.00	5,132.00	(18.15)	0%	Calculated based on salaries
21-2220-1-02-00-	5232	MEDIA - NHRS PROFESSIONAL	11,153.75	13,833.49	14,457.03	13,148.09	13,222.08	13,177.00	0.00	13,177.00	(45.08)	0%	Calculated based on salaries
21-2220-1-02-00-	5250	MEDIA - UNEMPLOYMENT INSURANCE	5.51	-	10.94	5.48	25.78	27.24	0.00	27.24	1.46	6%	Agrees with Primex renewal for insurance
21-2220-1-02-00-	5260	MEDIA - WORKER'S COMPENSATION	258.05	202.72	261.60	240.79	253.11	228.97	0.00	228.97	(24.14)	-10%	Agrees with Primex renewal for insurance
21-2220-1-02-00-	5430	MEDIA - REPAIRS & MAINT SERVICES	1,505.05	1,520.19	419.00	1,148.08	2,410.00	2,527.00	0.00	2,527.00	117.00	5%	Maintenance agreements for circulation system; laminator/poster
21-2220-1-02-00-	5431	MEDIA - REPAIRS EQUIPMENT	0.00	-	0.00	0.00	400.00	400.00	0.00	400.00	0.00	0%	Level funded line
21-2220-1-02-00-	5610	MEDIA - SUPPLIES	239.76	615.72	867.90	574.46	1,580.00	1,580.00	140.00	1,720.00	140.00	9%	Bar code labels, book repair supplies, display materials, signage
21-2220-1-02-00-	5615	MEDIA - AV SUPPLIES	0.00	-	0.00	0.00	250.00	250.00	0.00	250.00	0.00	0%	Level funded line
21-2220-1-02-00-	5641	MEDIA - TEXTBOOKS	2,477.24	5,695.69	5,494.47	4,555.80	4,600.00	4,600.00	0.00	4,600.00	0.00	0%	Level funded line
21-2220-1-02-00-	5644	MEDIA - PERIODICALS	74.88	104.92	191.93	123.91	211.00	211.00	0.00	211.00	0.00	0%	Magazine subscriptions
21-2220-1-02-00-	5649	MEDIA - NON PRINT	3,457.00	4,564.00	5,470.19	4,497.06	6,679.00	6,679.00	45.00	6,724.00	45.00	1%	renewals (online): PebblesGo, WldBk, BkTrFlix,OverDrive
21-2220-1-02-00-	5735	MEDIA - REPLACEMENT EQUIPMENT	0.00	2,195.00	2,500.00	1,565.00	0.00	0.00	0.00		0.00	#DIV/0!	
FUNCTION: MEDIA - 2220			90,112.98	103,067.41	107,210.07	100,130.15	102,368.06	135,486.53	190.25	135,676.78	33,308.72		
21-2310-1-02-00-	5111	SCHOOL BOARD SERVICES - ADMIN/OTHER SALARIES	3,300.00	4,200.00	4,200.00	3,900.00	4,200.00	4,200.00	0.00	4,200.00	0.00	0%	Level funded line
21-2310-1-02-00-	5113	SCHOOL BOARD SERVICES - TREASURER SALARIES	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	0.00	1,200.00	0.00	0%	Level funded line
21-2310-1-02-00-	5115	SCHOOL BOARD SERVICES - SECRETARIAL SALARIES	2,550.00	2,250.00	1,500.00	2,100.00	2,250.00	2,250.00	0.00	2,250.00	0.00	0%	Level funded line
21-2310-1-02-00-	5220	SCHOOL BOARD SERVICES - FICA	569.39	600.29	527.90	565.86	585.23	585.23	(0.00)	585.23	0.00	0%	Level funded line
21-2310-1-02-00-	5231	SCHOOL BOARD SERVICES - NHRS SUPPORT	284.90	312.02	215.23	270.72	304.43	304.43	0.00	304.43	0.00	0%	Level funded line
21-2310-1-02-00-	5260	SCHOOL BOARD SERVICES - WORKER'S COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
21-2310-1-02-00-	5332	SCHOOL BOARD SERVICES - AUDIT EXPENSES	7,326.00	7,225.00	7,600.00	7,383.67	7,600.00	9,660.00	0.00	9,660.00	2,060.00	27%	New Three Year Engagement
21-2310-1-02-00-	5341	SCHOOL BOARD SERVICES - LEGAL & CONSULTING	13,223.83	16,118.39	26,196.00	18,512.74	12,500.00	12,500.00	2,500.00	15,000.00	2,500.00	20%	Adjusted to bring more in line with 3 year average
21-2310-1-02-00-	5342	SCHOOL BOARD SERVICES - DISTRICT MEETING SERVICES	555.00	615.00	330.00	500.00	600.00	600.00	0.00	600.00	0.00	0%	Level funded line
21-2310-1-02-00-	5613	SCHOOL BOARD SERVICES - SCHOOL BOARD SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
21-2310-1-02-00-	5614	SCHOOL BOARD SERVICES - DISTRICT MEETING SUPPLIES	2,962.68	2,534.10	2,649.64	2,715.47	2,500.00	2,500.00	0.00	2,500.00	0.00	0%	Level funded line
21-2310-1-02-00-	5618	SCHOOL BOARD SERVICES - TREASURER SUPPLIES	0.00	0.00	0.00	0.00	750.00	750.00	0.00	750.00	0.00	0%	Level funded line
21-2310-1-02-00-	5810	SCHOOL BOARD SERVICES - DUES & FEES	4,092.98	4,731.31	4,202.90	4,342.40	5,000.00	5,000.00	0.00	5,000.00	0.00	0%	Level funded line
FUNCTION: SCHOOL BOARD SERVICES- 2310			36,064.78	39,786.11	48,621.67	41,490.85	37,489.65	39,549.66	2,500.00	42,049.66	4,560.01		
21-2320-1-02-00-	5590	SAU SERVICES - SAU SERVICES	175,301.00	177,024.00	200,915.00	184,413.33	203,891.00	186,966.00	0.00	186,966.00	(16,925.00)	-8%	
FUNCTION: SAU SERVICES- 2320			175,301.00	177,024.00	200,915.00	184,413.33	203,891.00	186,966.00	0.00	186,966.00	(16,925.00)		



CANDIA SCHOOL DISTRICT FY 2024-25 BUDGET DEVELOPMENT												
Account Number	Object	Description	Actual 20-21	Actual 21-22	Actual 22-23	3 Year Average Expenditures	Adopted Budget 23-24	Default 24-25	Proposed Budget Requests 24-25	Adopted Changes	% Change	Notes
21-2410-1-02-00-	5442	PRINCIPAL SERVICES - RENTAL OF EQUIPMENT	1,618.32	1,533.30	1,252.80	1,468.14	1,253.00	1,253.00	0.00	1,253.00	0.00	0% Leasing of copier
21-2410-1-02-00-	5531	PRINCIPAL SERVICES - TELEPHONE	8,958.85	9,053.99	11,456.41	9,823.08	9,000.00	9,000.00	0.00	9,000.00	0.00	0% Level Funded line
21-2410-1-02-00-	5534	PRINCIPAL SERVICES - POSTAGE	1,229.29	1,573.87	1,700.00	1,501.05	1,700.00	1,700.00	0.00	1,700.00	0.00	0% Level Funded line
21-2410-1-02-00-	5540	PRINCIPAL SERVICES - ADVERTISING	248.80	186.60	155.50	196.97	500.00	500.00	(200.00)	300.00	(200.00)	-40%
21-2410-1-02-00-	5550	PRINCIPAL SERVICES - PRINTING	260.00	516.32	963.62	579.98	500.00	500.00	250.00	750.00	250.00	50%
21-2410-1-02-00-	5580	PRINCIPAL SERVICES - MILEAGE REIMBURSEMENT	652.73	57.45	219.31	309.83	750.00	750.00	0.00	750.00	0.00	0% Level Funded line
21-2410-1-02-00-	5610	PRINCIPAL SERVICES - SUPPLIES	1,715.30	639.56	1,232.85	1,195.90	1,500.00	1,500.00	0.00	1,500.00	0.00	0% Level Funded line
21-2410-1-02-00-	5641	PRINCIPAL SERVICES - TEXTBOOKS	0.00	17.57	120.00	45.86	172.00	172.00	28.00	200.00	28.00	16%
21-2410-1-02-00-	5644	PRINCIPAL SERVICES - PERIODICALS	89.00	89.00	89.00	89.00	365.00	365.00	0.00	365.00	0.00	0% ASCD/NHASCDC, EdWk
21-2410-1-02-00-	5735	PRINCIPAL SERVICES - REPLACEMENT EQUIPMENT	0.00	0.00	0.00	0.00	790.00	0.00	12,300.00	12,300.00	11,510.00	1457% Radio replacements (30 of 54)
21-2410-1-02-00-	5810	PRINCIPAL SERVICES - DUES & FEES	1,740.00	2,199.95	1,913.00	1,950.98	1,800.00	1,800.00	240.00	2,040.00	240.00	13% NHASP, NHSAAC, CPI renewal
FUNCTION: PRINCIPAL SERVICES- 2410			348,738.26	356,745.97	382,406.73	362,630.32	441,444.24	420,371.60	19,217.56	439,589.16	(1,855.08)	
21-2600-1-02-00-	5111	MAINTENANCE - ADMIN/OTHER SALARIES	61,939.53	65,213.90	64,442.58	63,865.34	65,731.43	68,367.13	0.00	68,367.13	2,635.70	4% Based on FY24 staffing
21-2600-1-02-00-	5116	MAINTENANCE - CUSTODIAL SALARIES	85,709.72	65,499.26	69,028.27	73,412.42	129,961.09	110,771.01	0.00	110,771.01	(19,190.08)	-15% Based on FY24 staffing, 2 current staff members plus 2 FT vacancies
21-2600-1-02-00-	5122	MAINTENANCE - HEALTH INSURANCE BUYOUT	0.00	750.00	0.00	250.00	0.00	0.00	0.00	0.00	0.00	
21-2600-1-02-00-	5211	MAINTENANCE - HEALTH INSURANCE	35,396.56	25,494.11	19,942.64	26,944.44	43,947.72	83,612.40	0.00	83,612.40	39,664.68	90% Based on FY24 staff insurance elections, FY24 Rate + 3.7% per SchoolCare approved rates received 11/7
21-2600-1-02-00-	5212	MAINTENANCE - DENTAL INSURANCE	1,504.70	886.09	805.32	1,065.37	1,651.00	3,356.66	0.00	3,356.66	1,705.66	103% Based on FY24 staff insurance elections FY 24 Rate + 4.5% per SchoolCare approved rates received 11/7
21-2600-1-02-00-	5213	MAINTENANCE - LIFE INSURANCE	118.56	99.78	103.00	107.11	147.69	147.69	(37.69)	110.00	(37.69)	-26% Adjusted to be more in line with 3 year average and FY23 Actuals
21-2600-1-02-00-	5214	MAINTENANCE - DISABILITY INSURANCE	179.16	186.36	270.22	211.91	361.65	361.65	(61.65)	300.00	(61.65)	-17% Adjusted to be more in line with 3 year average and FY23 Actuals
21-2600-1-02-00-	5220	MAINTENANCE - FICA	10,626.07	9,513.22	9,782.16	9,973.82	14,970.47	13,704.07	0.00	13,704.07	(1,266.40)	-8% Calculated based on salaries
21-2600-1-02-00-	5231	MAINTENANCE - NHRS SUPPORT	12,052.45	13,105.02	13,529.95	12,895.81	21,405.39	18,742.29	0.00	18,742.29	(2,663.10)	-12% Calculated based on salaries
21-2600-1-02-00-	5232	MAINTENANCE - NHRS PROFESSIONAL	0.00	29.48	0.00	9.83	0.00	0.00	0.00	0.00	0.00	
21-2600-1-02-00-	5250	MAINTENANCE - UNEMPLOYMENT INSURANCE	13.77	-	54.71	22.83	128.89	136.18	0.00	136.18	7.29	6% Agrees with Primex Renewal for insurance
21-2600-1-02-00-	5260	MAINTENANCE - WORKER'S COMPENSATION	3,242.99	2,597.29	3,234.27	3,024.85	3,129.29	2,808.18	0.00	2,808.18	(321.11)	-10% Agrees with Primex Renewal for insurance
21-2600-1-02-00-	5330	MAINTENANCE - OTHER PROFESSIONAL SERVICES	27,848.00	0.00	0.00	9,282.67	0.00	0.00	0.00	0.00	0.00	
21-2600-1-02-00-	5411	MAINTENANCE - WATER/SEWERAGE	7,226.00	10,490.00	6,425.04	8,047.01	9,500.00	9,500.00	0.00	9,500.00	0.00	0% Level Funded line
21-2600-1-02-00-	5430	MAINTENANCE - REPAIRS & MAINT SERVICES	15,247.67	85,646.85	58,585.85	53,160.12	13,300.00	13,300.00	0.00	13,300.00	0.00	0% Level Funded line
21-2600-1-02-00-	5432	MAINTENANCE - REPAIRS BUILDINGS	19,946.77	16,416.98	29,229.98	21,864.58	20,000.00	20,000.00	0.00	20,000.00	0.00	0% Level Funded line
21-2600-1-02-00-	5433	MAINTENANCE - REPAIRS GROUNDS	5,680.00	6,745.00	11,490.00	7,971.67	8,850.00	8,850.00	0.00	8,850.00	0.00	0% Level Funded line
21-2600-1-02-00-	5434	MAINTENANCE - BUILDING IMPROVEMENTS	23,350.35	10,623.80	14,089.00	16,021.05	30,000.00	0.00	99,378.07	99,378.07	69,378.07	231% Painting Cupola, Asbestos abatement and floors (4 classrooms, Hallway rm 28 - gym, gym floor)
21-2600-1-02-00-	5435	MAINTENANCE - REPAIRS MAINT EQUIPMENT	338.75	-	0.00	112.92	1,000.00	1,000.00	0.00	1,000.00	0.00	0% Level Funded line
21-2600-1-02-00-	5436	MAINTENANCE - REPAIRS SECURITY SYSTEM	1,161.50	690.25	554.00	801.92	500.00	500.00	0.00	500.00	0.00	0% Level Funded line
21-2600-1-02-00-	5437	MAINTENANCE - GARBAGE REMOVAL	2,630.13	4,111.99	3,223.32	3,321.81	5,100.00	5,100.00	0.00	5,100.00	0.00	0% Level Funded line
21-2600-1-02-00-	5521	MAINTENANCE - PROPERTY/LIABILITY INS	13,645.00	11,571.64	15,415.01	13,543.88	18,143.00	21,372.00	0.00	21,372.00	3,229.00	18% Increase per Primex Renewal Agreement
21-2600-1-02-00-	5531	MAINTENANCE - TELEPHONE	0.00	330.00	330.00	220.00	0.00	0.00	0.00	0.00	0.00	
21-2600-1-02-00-	5580	MAINTENANCE - MILEAGE REIMBURSEMENT	0.00	-	0.00	0.00	200.00	200.00	0.00	200.00	0.00	0% Level Funded line
21-2600-1-02-00-	5610	MAINTENANCE - SUPPLIES	9,639.68	6,026.90	0.00	5,222.19	5,700.00	5,700.00	0.00	5,700.00	0.00	0% Level Funded line
21-2600-1-02-00-	5612	MAINTENANCE - MAINTENANCE SUPPLIES	6,539.53	14,891.74	13,353.23	11,594.83	15,225.00	15,225.00	0.00	15,225.00	0.00	0% Level Funded line
21-2600-1-02-00-	5619	MAINTENANCE - SUPPLIES GROUNDS	4,820.00	326.93	0.00	1,715.64	1,339.52	1,339.52	60.48	1,400.00	60.48	5% Slight increase for cost of supplies
21-2600-1-02-00-	5622	MAINTENANCE - ELECTRICITY	46,127.26	58,009.05	29,267.36	44,467.89	60,900.00	60,900.00	0.00	60,900.00	0.00	0% Anticipated increases
21-2600-1-02-00-	5624	MAINTENANCE - OIL	24,303.98	60,512.04	54,082.90	46,299.64	63,525.00	63,525.00	0.00	63,525.00	0.00	0% Anticipated increases
21-2600-1-02-00-	5626	MAINTENANCE - GASOLINE	0.00	0.00	0.00	0.00	150.00	150.00	0.00	150.00	0.00	0% Level Funded line
21-2600-1-02-00-	5731	MAINTENANCE - NEW EQUIPMENT	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	(1,000.00)	-100% No requests
21-2600-1-02-00-	5735	MAINTENANCE - REPLACEMENT EQUIPMENT	0.00	0.00	0.00	0.00	600.00	600.00	1,800.00	2,400.00	1,800.00	300%
FUNCTION: MAINTENANCE - 2600			419,288.13	469,767.68	417,238.81	435,431.54	536,467.14	529,268.78	101,139.21	630,407.99	93,940.85	
21-2700-1-02-00-	5517	REG ED TRANSPORTATION - ATHLETIC TRANS	3,212.49	-	12,335.00	5,182.50	11,600.00	11,600.00	1,400.00	13,000.00	1,400.00	12%
21-2700-1-02-00-	5518	REG ED TRANSPORTATION - FIELD TRIPS	0.00	2,376.76	3,581.05	1,985.94	7,500.00	7,500.00	2,500.00	10,000.00	2,500.00	33% Increased # of field trips
21-2700-1-02-00-	5519	REG ED TRANSPORTATION - TRANSPORTATION	298,745.71	319,034.57	339,930.86	319,237.05	505,332.00	520,491.96	0.00	520,491.96	15,159.96	3% Based on 3% contractual increase in daily rates provided by First Student
21-2700-1-02-61-	5519	SPED TRANSPORTATION - TRANSPORTATION	84,434.83	196,259.07	278,214.86	186,302.92	225,000.00	225,000.00	0.00	225,000.00	0.00	0%
FUNCTION: TRANSPORTATION - 2700			386,393.03	517,670.40	634,061.77	512,708.40	749,432.00	764,591.96	3,900.00	768,491.96	19,059.96	
21-2814-0-00-00-	5330	EVALUATION SERVICES - OTHER PROF SVCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
FUNCTION: EVALUATION - 2814			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
21-2840-1-02-00-	5111	IT - ADMIN/OTHER SALARIES	68,666.40	49,467.00	45,086.52	54,406.64	45,900.00	53,560.00	0.00	53,560.00	7,660.00	17% Based on FY24 staffing
21-2840-1-02-00-	5211	IT - HEALTH INSURANCE	17,910.06	10,363.91	10,865.70	13,046.56	12,434.31	11,597.40	0.00	11,597.40	(836.91)	-7% Based on FY24 staff insurance elections, FY24 Rate + 3.7% per SchoolCare approved rates received 11/7
21-2840-1-02-00-	5212	IT - DENTAL INSURANCE	813.62	517.84	524.76	618.74	504.00	526.68	0.00	526.68	22.68	4% Based on FY24 staff insurance elections FY 24 Rate + 4.5% per SchoolCare approved rates received 11/7
21-2840-1-02-00-	5213	IT - LIFE INSURANCE	75.00	43.75	46.90	55.22	75.00	75.00	(10.00)	65.00	(10.00)	-13% Adjusted to be more in line with 3 year average and FY23 Actuals
21-2840-1-02-00-	5214	IT - DISABILITY INSURANCE	198.60	120.54	121.66	146.93	210.75	210.75	(60.75)	150.00	(60.75)	-29% Adjusted to be more in line with 3 year average and FY23 Actuals
21-2840-1-02-00-	5220	IT - FICA	4,998.00	3,627.42	3,312.28	3,979.23	3,511.35	4,097.34	0.00	4,097.34	585.99	17%
21-2840-1-02-00-	5231	IT - NHRS SUPPORT	7,669.99	5,189.01	6,321.04	6,393.35	6,210.27	7,246.67	(0.00)	7,246.67	1,036.40	17%
21-2840-1-02-00-	5240	IT - TUITION REIMBURSEMENT	1,920.00	-	3,100.00	1,673.33	4,950.00	4,950.00	0.00	4,950.00	0.00	0% Level funded line
21-2840-1-02-00-	5241	IT - WORKSHOP REIMB PROF	0.00	-	0.00	0.00	825.00	825.00	(325.00)	500.00	(325.00)	-39%
21-2840-1-02-00-	5250	IT - UNEMPLOYMENT INSURANCE	5.51	-	10.94	5.48	25.78	45.40	0.00	45.40	19.62	76% Agrees with Primex Renewal for insurance
21-2840-1-02-00-	5260	IT - WORKER'S COMPENSATION	291.25	225.15	290.56	268.99	281.12	259.22	0.00	259.22	(21.90)	-8% Agrees with Primex Renewal for insurance
21-2840-1-02-00-	5330	IT - OTHER PROF SVCS	165.00	2,240.37	1,911.72	1,439.03	26,500.00	26,500.00	(25,000.00)	1,500.00	(25,000.00)	-94% Reduced to be in line with 3 year average
21-2840-1-02-00-	5431	IT - REPAIRS EQUIPMENT	0.00	146.70	4,083.48	1,410.06	1,500.00	1,500.00	0.00	1,500.00	0.00	0%
21-2840-1-02-00-	5610	IT - SUPPLIES	1,156.56	3,473.34	4,060.78	2,896.89	5,000.00	5,000.00	0.00	5,000.00	0.00	0%
21-2840-1-02-00-	5650	IT - SOFTWARE	15,231.98	11,504.79	12,691.52	13,142.76	12,977.57	12,977.57	10,581.98	23,559.55	10,581.98	82% Additional educational software previously paid via ESSER. Additional software for network security and data backup
21-2840-1-02-00-	5734	IT - NEW COMPUTER EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
21-2840-1-02-00-	5735	IT - REPLACEMENT EQUIPMENT	3,309.83	4,318.10	19,049.75	8,892.56	17,749.00	17,749.00	(1,359.00)	16,390.00	(1,359.00)	-8% Student Chromebook Refresh
21-2840-1-02-00-	5810	IT - DUES & FEES	200.00	200.00	0.00	133.33	540.00	540.00	(10.00)	530.00	(10.00)	-2% Student Data Privacy Consortium
FUNCTION: Information Technology - 2840			122,611.80	91,437.92	111,477.61	108,509.11	139,194.15	147,660.03	(16,182.77)	131,477.26	(7,716.89)	



CANDIA SCHOOL DISTRICT FY 2024-25 BUDGET DEVELOPMENT													
Account Number	Object	Description	Actual 20-21	Actual 21-22	Actual 22-23	3 Year Average Expenditures	Adopted Budget 23-24	Default 24-25	Requests	Proposed Budget 24-25	Adopted Changes	% Change	Notes
21-2900-1-02-00-	5111	WAGE POOL - ADMIN/OTHER SALARIES	0.00	0.00	0.00	0.00			0.00		0.00	#DIV/0!	
FUNCTION: WAGE POOL - 2900				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
21-4100-1-02-00-	5710	SITE ACQUISITION - LAND & IMPROVEMENTS	0.00	0.00	191,644.60	63,881.53	191,644.60	191,644.60	0.00	191,644.60	0.00	0%	
FUNCTION: SITE ACQUISITION - 4100				0.00	191,644.60	0.00	191,644.60	191,644.60	0.00	191,644.60	0.00		
21-5221-1-02-00-	5930	FOOD SERVICE TRANSFER - FUND TRANSFERS	12,760.53	0.00	0.00	4,253.51			0.00		0.00	#DIV/0!	
FUNCTION: FOOD SERVICE TRANSFER - 5221			12,760.53	0.00	0.00	4,253.51	0.00	0.00	0.00	0.00	0.00		
21-5252-0-00-00-	5930	EXPENDABLE TRUST TRANSFER - FUND TRANSFERS	0.00	0.00	0.00	0.00			0.00		0.00	#DIV/0!	
FUNCTION: EXPENDABLE TRUST FUND TRANSFER - 5252			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
21-5310-1-02-00-	5890	CHARTER SCHOOL - MISC EXPENDITURES	0.00	0.00	0.00	0.00			0.00		0.00	#DIV/0!	
FUNCTION: CHARTER SCHOOL - 5310			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
FUND: GENERAL FUND OVERALL TOTAL			8,461,169.60	8,552,393.16	8,813,912.76	8,545,276.97	10,107,560.69	10,033,132.74	306,408.51	10,339,541.26	231,980.56	2.30%	