

SCHOOL DISTRICT OF
CANDIA

2026 DELIBERATIVE
SESSION 1

FEBRUARY 5, 2026

**CANDIA SCHOOL DISTRICT WARRANT
STATE OF NEW HAMPSHIRE**

**TO THE INHABITANTS OF THE SCHOOL DISTRICT, IN THE TOWN OF
CANDIA, NEW HAMPSHIRE, QUALIFIED TO VOTE IN DISTRICT
AFFAIRS:**

First Session of Annual Meeting – Deliberative

You are hereby notified to meet at the Candia Moore School, in said District, on the 5th day of February 2026, 6:00 p.m. This session shall consist of explanation, discussion, and debate of warrant articles number 2 through 4. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended, (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended, and (c) no warrant article shall be amended to eliminate the subject matter of the article.

Second Session of Annual Meeting – Voting

Voting on warrant articles number 1 through 4 shall be conducted by official ballot to be held in conjunction with Town voting on the 10th day of March 2026. Polls will be open from 6:00 a.m. to 7:00 p.m. at the Candia Youth Athletic Association, 27 Raymond Road.

1. To choose the following school district officers:
 - a) Two School Board Members 3-year term
 - b) School District Moderator 3-year term
 - c) School District Clerk 3-year term
 - d) School District Treasurer 3-year term

The average cost-per-pupil for the preceding year (2024-2025) as calculated in accordance with RSA 189:75, I(a) is \$22,249.57.

Candia School District achievement proficiency scores for the preceding year (2024-2025) ELA Proficiency: 55%; Math Proficiency: 53%; Science Proficiency: 49%

2. Shall the Candia 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 \$11,585,787? Should this article be defeated, the default budget shall be \$11,817,330, which is the same as last year, with certain adjustments required by previous action of the Candia 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. Estimated tax rate impact is \$.50/per thousand. (0 Yes – 4 No) (Not Recommended by the School Board)
(5 Yes – 4 No) (Recommended by the Budget Committee)

3. Shall the Candia School District approve the cost items included in the collective bargaining agreement reached between the Candia School Board and the Candia Education Association, which calls for the following increase in salaries and benefits at current staffing levels over the amount paid in the prior fiscal year:

<u>Year</u>	<u>Estimated Increase</u>
2026-2027	\$184,528.76
2027-2028	\$198,486.82
2028-2029	\$212,602.37

and further to raise and appropriate \$184,528.76 for the 2026-2027 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? Estimated tax rate impact 2026-2027 is \$.20/per thousand. Estimated tax impact 2027-2028 is \$.21/per thousand. Estimated tax rate impact 2028-2029 is \$.23/per thousand.

(5 Yes – 0 No) (Recommended by the School Board)
(8 Yes – 1 No) (Recommended by the Budget Committee)

4. Shall the Town vote to adopt the provisions of RSA 32:5-b, 32:5-e, and implement a tax cap whereby the governing body and/or Budget Committee shall not submit a recommended school budget that increases the amount to be raised by local taxes for the Candia Budget, based on the prior fiscal year's actual amount of local taxes raised, by more than 3%. 3/5 Majority vote required. (submitted by petition)
(0 Yes – 4 No) (Not Recommended by the School Board)
(3 Yes – 6 No) (Not Recommended by the Budget Committee)

Given under our hands and seal at said Candia, New Hampshire, this _____ day of January, 2026.

SCHOOL BOARD OF CANDIA, NEW HAMPSHIRE

Stephanie Helmig, Chair

Mark Chalbeck, Vice Chair

Dana Buckley, Clerk

Heather Tremblay

Merideth Wilson

CANDIA SCHOOL DISTRICT				Approved		Proposed
FY 2026-27 BUDGET DEVELOPMENT			Actual	Budget	Default	Budget
Account Number	Description		24-25	25-26	26-27	26-27
21110010200	5110	REG ED - SALARIES	0.00	25,000.00	25,000.00	25,000.00
21110010200	5112	REG ED - TEACHER SALARIES	1,645,446.87	1,773,602.00	1,778,282.00	1,778,282.00
21110010200	5114	REG ED - PARAPROFESSIONAL	31,315.07	32,810.31	34,666.06	34,666.06
21110010200	5120	REG ED - SUBSTITUTE SALARIES	67,750.17	25,000.00	74,513.53	74,513.53
21110010200	5122	REG ED - HEALTH INSURANCE BUYOUT	25,686.64	22,686.65	23,436.65	23,436.65
21110010200	5211	REG ED - HEALTH INSURANCE	439,768.55	519,070.00	635,298.22	635,298.22
21110010200	5212	REG ED - DENTAL INSURANCE	21,904.72	24,929.00	26,871.06	26,871.06
21110010200	5213	REG ED - LIFE INSURANCE	1,912.50	2,152.50	2,152.50	2,152.50
21110010200	5214	REG ED - DISABILITY INSURANCE	4,793.16	5,493.70	5,508.19	5,508.19
21110010200	5220	REG ED - FICA	129,077.30	141,781.19	148,096.22	148,096.22
21110010200	5231	REG ED - NHRS SUPPORT	20.29	0.00		
21110010200	5232	REG ED - NHRS PROFESSIONAL	324,475.91	341,063.69	346,771.13	346,771.13
21110010200	5240	REG ED - TUITION REIMBURSEMENT	7,495.00	22,000.00	22,000.00	22,000.00
21110010200	5241	REG ED - WORKSHOP REIMB PROF	1,505.24	7,500.00	7,500.00	7,500.00
21110010200	5250	REG ED - UNEMPLOYMENT INSURANCE	560.00	835.80	840.00	840.00
21110010200	5260	REG ED - WORKER'S COMPENSATION	5,011.51	5,413.54	5,438.86	5,438.86
21110010200	5320	REG ED - PROFESSIONAL EDUCATIONAL	120.00	500.00	1,500.00	1,500.00
21110010200	5330	REG ED - OTHER PROF SVCS	1,327.00	500.00	500.00	500.00
21110010200	5430	REG ED - REPAIRS & MAINT SERVICES	2,423.41	3,679.00	2,560.00	2,560.00
21110010200	5431	REG ED - REPAIRS EQUIPMENT	0.00	650.00	300.00	300.00
21110010200	5442	REG ED - RENTAL OF EQUIPMENT	5,017.20	7,740.00	5,017.20	5,017.20
21110010200	5580	REG ED - MILEAGE REIMBURSEMENT	0.00	300.00	300.00	300.00
21110010200	5610	REG ED - SUPPLIES	7,160.12	13,200.00	13,200.00	13,200.00
21110010200	5641	REG ED - TEXTBOOKS	144.75	300.00	200.00	200.00
21110010200	5643	REG ED - INFORMATION ACCESS FEES	1,788.00	1,788.00		
21110010200	5737	REG ED - REPLACEMENT FURNITURE & F	0.00	0.00		
21110010206	5610	FOREIGN LANGUAGE - SUPPLIES	0.00	0.00		
21110010206	5641	FOREIGN LANGUAGE - TEXTBOOKS	0.00	0.00		
21110010208	5610	ART - SUPPLIES	1,753.67	2,475.00	2,475.00	2,475.00
21110010218	5610	HEALTH - SUPPLIES	937.75	1,054.20	1,000.00	1,000.00
21110010223	5610	MATH - SUPPLIES	257.19	822.42	590.00	590.00
21110010223	5641	MATH - TEXTBOOKS	0.00	0.00		
21110010223	5643	MATH - INFORMATION ACCESS FEES	3,065.00	9,375.00	9,848.50	9,848.50
21110010223	5645	MATH - PRACTICE BOOKS	0.00	3,210.00	2,714.40	2,714.40
21110010224	5610	MUSIC - SUPPLIES	302.36	1,000.00	1,000.00	1,000.00
21110010224	5643	MUSIC - INFORMATION ACCESS FEES	0.00	600.00		
21110010224	5731	MUSIC - NEW EQUIPMENT	468.69	570.68	515.00	515.00
21110010225	5610	PHYS ED - SUPPLIES	1,263.04	1,415.99	1,160.00	1,160.00

CANDIA SCHOOL DISTRICT					Approved	Default	Proposed
FY 2026-27 BUDGET DEVELOPMENT			Actual	Budget			Budget
Account Number	Description		24-25	25-26	26-27	26-27	26-27
21110010227	5610	READING - SUPPLIES	103.25	159.34	2,534.00	2,534.00	
21110010227	5643	READING - INFORMATION ACCESS FEES	2,448.71	5,350.00	6,711.00	6,711.00	
21110010227	5645	READING - PRACTICE BOOKS	941.53	966.00	12,216.10	12,216.10	
21110010229	5610	SCIENCE - SUPPLIES	0.00	750.00	750.00	750.00	
21110010229	5641	SCIENCE - TEXTBOOKS	0.00	0.00			
21110010229	5643	SCIENCE - INFORMATION ACCESS FEES	1,795.00	1,940.60	1,795.00	1,795.00	
21110010230	5610	SOCIAL STUDIES - SUPPLIES	0.00	0.00			
21110010230	5643	SOCIAL STUDIES - INFORMATION ACCESS FEES	0.00	0.00	0.00	0.00	
FUNCTION: REGULAR EDUCATION - 1100			2,738,039.60	3,007,684.61	3,203,260.61	3,203,260.61	
21110530200	5561	REG ED HIGH SCHOOL - TUITION OTHER LEA'S	16,308.00	0.00	17,910.00	17,910.00	
21110530200	5563	REG ED HIGH SCHOOL - TUITION PUBLIC ACADEMIES	1,871,283.34	1,929,312.00	2,167,110.00	2,167,110.00	
FUNCTION: REGULAR EDUCATION HIGH SCHOOL - 1105			1,887,591.34	1,929,312.00	2,185,020.00	2,185,020.00	
21120010200	5111	SPED ELEMENTARY - ADMIN/OTHER SALARIES	178,723.70	184,024.00	198,670.52	198,670.52	
21120010200	5112	SPED ELEMENTARY - TEACHER SALARIES	174,534.00	186,114.00	194,024.00	194,024.00	
21120010200	5114	SPED ELEMENTARY - PARAPROFESSIONAL	96,216.82	106,107.96	190,563.82	190,563.82	
21120010200	5115	SPED ELEMENTARY - SECRETARIAL SALARIES	42,804.32	44,724.96	49,944.96	49,944.96	
21120010200	5117	SPED ELEMENTARY - CO-CURRICULAR SALARIES	0.00	0.00			
21120010200	5122	SPED ELEMENTARY - HEALTH INSURANCE BUYOUT	750.00	1,500.00	1,500.00	1,500.00	
21120010200	5211	SPED ELEMENTARY - HEALTH INSURANCE	144,749.14	147,289.00	202,171.75	202,171.75	
21120010200	5212	SPED ELEMENTARY - DENTAL INSURANCE	4,474.52	5,272.00	6,141.38	6,141.38	
21120010200	5213	SPED ELEMENTARY - LIFE INSURANCE	611.00	540.75	619.50	619.50	
21120010200	5214	SPED ELEMENTARY - DISABILITY INSURANCE	993.62	1,146.49	1,216.36	1,216.36	
21120010200	5220	SPED ELEMENTARY - FICA	35,819.05	39,854.28	48,554.80	48,554.80	
21120010200	5231	SPED ELEMENTARY - NHRS SUPPORT	15,475.95	5,984.93	6,367.98	6,367.98	
21120010200	5232	SPED ELEMENTARY - NHRS PROFESSIONAL	53,655.88	71,177.55	75,515.16	75,515.16	
21120010200	5240	SPED ELEMENTARY - TUITION REIMBURSEMENT	7,948.00	15,552.00	13,776.00	13,776.00	
21120010200	5241	SPED ELEMENTARY - WORKSHOP REIMB PROF	400.00	795.00	795.00	795.00	
21120010200	5244	SPED ELEMENTARY - SECRETARIAL WORKSHOP	0.00	0.00			
21120010200	5250	SPED ELEMENTARY - UNEMPLOYMENT INSURANCE	300.00	258.00	390.00	390.00	
21120010200	5260	SPED ELEMENTARY - WORKER'S COMPENSATION	1,728.11	1,562.89	1,899.62	1,899.62	
21120010200	5320	SPED ELEMENTARY - PROFESSIONAL EDUCATIONAL	48,007.50	0.00			
21120010200	5330	SPED ELEMENTARY - OTHER PROF SVCS	899.25	9,259.60	56,000.00	56,000.00	
21120010200	5336	SPED ELEMENTARY - MEDICAID SERVICE PROVIDER	0.00	3,000.00	3,000.00	3,000.00	
21120010200	5341	SPED ELEMENTARY - SPED ELEMENTARY LEGAL FEES			4,000.00	4,000.00	
21120010200	5430	SPED ELEMENTARY - REPAIRS & MAINT SERVICES	117.36	350.00	100.00	100.00	
21120010200	5442	SPED ELEMENTARY - RENTAL OF EQUIPMENT	1,093.86	1,500.00	1,100.00	1,100.00	

CANDIA SCHOOL DISTRICT			Actual	Approved	Default	Proposed
FY 2026-27 BUDGET DEVELOPMENT			24-25	25-26	26-27	Budget
Account Number	Description					26-27
21120010200	5531	SPED ELEMENTARY - TELEPHONE	720.00	720.00	720.00	720.00
21120010200	5561	SPED ELEMENTARY - TUITION OTHER LEA'S	0.00	0.00		
21120010200	5564	SPED ELEMENTARY - TUITION TO PRIVATE SCHOOL	2,161.07	12,000.00	49,505.19	49,505.19
21120010200	5580	SPED ELEMENTARY - MILEAGE REIMBURSEMENT	1,750.62	3,000.00	3,000.00	3,000.00
21120010200	5610	SPED ELEMENTARY - SUPPLIES	0.00	500.00	500.00	500.00
21120010200	5643	SPED ELEMENTARY - INFORMATION ACCESS FEES	2,655.58	3,000.00	3,150.00	3,150.00
21120010200	5737	SPED ELEMENTARY - REPLACEMENT FURNITURE & F	0.00	3,500.00	3,500.00	3,500.00
21120010200	5810	SPED ELEMENTARY - DUES & FEES	1,084.00	1,075.00	1,128.75	1,128.75
FUNCTION: SPECIAL EDUCATION ELEMENTARY - 1200			817,673.35	849,808.41	1,117,854.79	1,117,854.79
21120020200	5320	SPED MIDDLE - PROFESSIONAL EDUCATIONAL	18,704.07	15,000.00	20,000.00	20,000.00
21120020200	5330	SPED MIDDLE - OTHER PROF SVCS	1,079.36	0.00		
21120020200	5561	SPED MIDDLE - TUITION OTHER LEA'S	1,634.00	0.00		
21120020200	5564	SPED MIDDLE - TUITION TO PRIVATE SCHOOL	64,301.40	67,516.47		
FUNCTION: SPECIAL EDUCATION MIDDLE - 1200			85,718.83	82,516.47	20,000.00	20,000.00
21120030000	5320	SPED HIGH SCHOOL - PROFESSIONAL EDUCATIONAL	204,455.12	250,806.58	251,312.05	251,312.05
21120030000	5330	SPED HIGH SCHOOL - OTHER PROF SVCS	0.00	30,000.00	30,000.00	30,000.00
21120030000	5561	SPED HIGH SCHOOL - TUITION OTHER LEA'S	0.00	0.00		
21120030000	5563	SPED HIGH SCHOOL - TUITION PUBLIC ACADEMIES	379,424.78	654,440.00	724,646.24	724,646.24
21120030000	5564	SPED HIGH SCHOOL - TUITION TO PRIVATE SCHOOL	621,443.58	666,129.83	532,616.20	502,086.20
FUNCTION: SPECIAL EDUCATION HIGH SCHOOL - 1200			1,205,323.48	1,601,376.41	1,538,574.49	1,508,044.49
21123010000	5564	ESY - TUITION TO PRIVATE SCHOOL	0.00	0.00	5,026.64	5,026.64
21123010200	5112	ESY ELEMENTARY - TEACHER SALARIES	904.40	9,000.00	9,000.00	9,000.00
21123010200	5114	ESY ELEMENTARY - PARAPROFESSIONAL	7,105.70	1,500.00	4,000.00	4,000.00
21123010200	5220	ESY ELEMENTARY - FICA	1,537.32	803.25	994.50	994.50
21123010200	5231	ESY ELEMENTARY - NHRS SUPPORT	0.00	0.00		
21123010200	5232	ESY ELEMENTARY - NHRS PROFESSIONAL	3,163.92	1,730.70	1,730.70	1,730.70
21123010200	5330	ESY ELEMENTARY - OTHER PROF SVCS	8,767.61	0.00		
21123010200	5580	ESY ELEMENTARY - MILEAGE REIMBURSEMENT		0.00		
21123010200	5610	ESY ELEMENTARY - SUPPLIES	366.08	500.00	500.00	500.00
FUNCTION: EXTENDED SCHOOL YEAR ELEMENTARY - 1230			21,845.03	13,533.95	21,251.84	21,251.84
21123020200	5564	ESY MIDDLE - TUITION TO PRIVATE SCHOOL	3,794.88	4,725.00		
FUNCTION: EXTENDED SCHOOL YEAR MIDDLE - 1230			3,794.88	4,725.00	0.00	0.00
21123030200	5330	ESY HIGH SCHOOL - OTHER PROF SVCS	2,000.00			
21123030200	5562	ESY HIGH SCHOOL - OTHER PROF SVCS	0.00	3,500.00	4,000.00	4,000.00

CANDIA SCHOOL DISTRICT			Actual	Approved	Default	Proposed
FY 2026-27 BUDGET DEVELOPMENT			24-25	25-26	26-27	Budget
Account Number	Description					26-27
21123030200	5563	ESY HIGH SCHOOL - TUITION PUBLIC ACADEMIES	0.00	3,000.00	3,000.00	3,000.00
21123030200	5564	ESY HIGH SCHOOL - TUITION TO PRIVATE SCHOOL	6,542.28	16,910.29	8,107.93	8,107.93
FUNCTION: EXTENDED SCHOOL YEAR HIGH SCHOOL - 1230			8,542.28	23,410.29	15,107.93	15,107.93
21126010200	5330	ELL - OTHER PROF SVCS	0.00	0.00		
FUNCTION: ENGLISH LANGUAGE LEARNERS - 1260			0.00	0.00	0.00	0.00
21141010200	5111	COCURRICULAR - ADMIN/OTHER SALARIES	0.00	300.00		
21141010200	5112	COCURRICULAR - TEACHER SALARIES	900.00	4,000.00	4,800.00	4,800.00
21141010200	5117	COCURRICULAR - CO-CURRICULAR SALARIES	27,050.00	31,550.00	37,800.00	37,800.00
21141010200	5220	COCURRICULAR - FICA	2,082.53	2,742.53	3,258.90	3,258.90
21141010200	5231	COCURRICULAR - NHRS SUPPORT	216.48	0.00		
21141010200	5232	COCURRICULAR - NHRS PROFESSIONAL	4,546.66	6,893.96	8,191.98	8,191.98
21141010200	5610	COCURRICULAR - SUPPLIES	230.00	980.00	980.00	980.00
21141010200	5810	COCURRICULAR - DUES & FEES	4,122.50	2,250.00	2,500.00	2,500.00
FUNCTION: ADVANCED LEARNERS - 1410			39,148.17	48,716.49	57,530.88	57,530.88
21142010200	5117	ATHLETICS - CO-CURRICULAR SALARIES	19,000.00	23,250.00	26,000.00	26,000.00
21142010200	5220	ATHLETICS - FICA	1,440.66	1,778.63	1,989.00	1,989.00
21142010200	5232	ATHLETICS - NHRS PROFESSIONAL	1,139.12	4,470.98	5,000.00	5,000.00
21142010200	5330	ATHLETICS - OTHER PROF SVCS	2,670.50	3,955.00	2,938.00	2,938.00
21142010200	5441	ATHLETICS - RENTAL OF LAND & BUILDING	3,605.00	5,910.00	3,966.00	3,966.00
21142010200	5610	ATHLETICS - SUPPLIES	1,508.65	1,174.65	3,914.66	3,914.66
21142010200	5739	ATHLETICS - OTHER EQUIPMENT	1,709.89	2,740.01	0.00	0.00
21142010200	5810	ATHLETICS - DUES & FEES	700.00	530.00	770.00	770.00
FUNCTION: ATHLETICS - 1420			31,773.82	43,809.27	44,577.66	44,577.66
21212010200	5112	GUIDANCE - TEACHER SALARIES	82,655.00	86,410.00	86,410.00	86,410.00
21212010200	5211	GUIDANCE - HEALTH INSURANCE	23,268.82	25,525.00	14,289.42	14,289.42
21212010200	5212	GUIDANCE - DENTAL INSURANCE	841.49	860.00	587.43	587.43
21212010200	5213	GUIDANCE - LIFE INSURANCE	75.00	78.75	78.75	78.75
21212010200	5214	GUIDANCE - DISABILITY INSURANCE	206.64	267.65	267.65	267.65
21212010200	5220	GUIDANCE - FICA	6,094.43	6,610.37	6,610.37	6,610.37
21212010200	5232	GUIDANCE - NHRS PROFESSIONAL	16,233.45	16,616.64	16,616.64	16,616.64
21212010200	5250	GUIDANCE - UNEMPLOYMENT INSURANCE	30.00	25.80	30.00	30.00
21212010200	5260	GUIDANCE - WORKER'S COMPENSATION	267.86	259.23	259.23	259.23
21212010200	5330	GUIDANCE - OTHER PROF SVCS	5,205.00	0.00	5,725.00	5,725.00
FUNCTION: GUIDANCE - 2120			134,877.69	136,653.44	130,874.49	130,874.49

CANDIA SCHOOL DISTRICT			Actual	Approved	Default	Proposed
FY 2026-27 BUDGET DEVELOPMENT			24-25	25-26	26-27	Budget
Account Number	Description					26-27
21213010200	5112	HEALTH - TEACHER SALARIES	66,246.00	69,495.00	69,495.00	69,495.00
21213010200	5120	HEALTH - SUBSTITUTE SALARIES	962.50	1,000.00	1,000.00	1,000.00
21213010200	5122	HEALTH - HEALTH INSURANCE BUYOUT	0.00	0.00		
21213010200	5211	HEALTH - HEALTH INSURANCE	26,211.60	34,071.00	36,461.58	36,461.58
21213010200	5212	HEALTH - DENTAL INSURANCE	1,129.31	1,525.00	1,555.35	1,555.35
21213010200	5213	HEALTH - LIFE INSURANCE	75.00	78.75	78.75	78.75
21213010200	5214	HEALTH - DISABILITY INSURANCE	193.32	215.26	215.26	215.26
21213010200	5220	HEALTH - FICA	4,718.75	5,392.87	5,316.37	5,316.37
21213010200	5232	HEALTH - NHRS PROFESSIONAL	13,010.72	13,363.89	13,363.89	13,363.89
21213010200	5250	HEALTH - UNEMPLOYMENT INSURANCE	30.00	25.80	30.00	30.00
21213010200	5260	HEALTH - WORKER'S COMPENSATION	211.69	208.49	208.49	208.49
21213010200	5330	HEALTH - OTHER PROF SVCS	0.00	0.00		
21213010200	5610	HEALTH - SUPPLIES	1,970.30	2,127.30	2,127.30	2,127.30
21213010200	5641	HEALTH - TEXTBOOKS	0.00	0.00		
21213010200	5642	HEALTH - ELECTRONIC INFORMATION	574.00	549.15	549.15	549.15
21213010200	5735	HEALTH - REPLACEMENT EQUIPMENT	0.00	0.00		
21213010200	5810	HEALTH - DUES & FEES	45.00	157.50	157.50	157.50
FUNCTION: HEALTH - 2130			115,378.19	128,210.01	130,558.64	130,558.64
21214010200	5330	PSYCH SERVICES - OTHER PROF SVCS	68,868.58	88,662.50	97,528.75	97,528.75
21214010200	5340	PSYCH SERVICES - TECHNICAL SERVICES	0.00	0.00		
21214010200	5610	PSYCH SERVICES - SUPPLIES	53.40	500.00	525.00	525.00
FUNCTION: PSYCH SERVICES - 2140			68,921.98	89,162.50	98,053.75	98,053.75
21214020200	5610	PSYCH SERVICES - OTHER PROF SVCS	3,300.09	3,000.00	3,150.00	3,150.00
FUNCTION: PSYCH SERVICES MIDDLE - 2140			3,300.09	3,000.00	3,150.00	3,150.00
21214030200	5610	PSYCH SERVICES - OTHER PROF SVCS	1,139.16	5,245.08	5,507.33	5,507.33
FUNCTION: PSYCH SERVICES HIGH - 2140			1,139.16	5,245.08	5,507.33	5,507.33
21215010200	5112	SPEECH - TEACHER SALARIES	0.00	0.00	81,497.00	81,497.00
21215010200	5122	SPEECH - HEALTH INSURANCE BUYOUT	0.00	0.00	3,000.00	3,000.00
21215010200	5211	SPEECH - HEALTH INSURANCE	0.00	0.00		
21215010200	5212	SPEECH - DENTAL INSURANCE	0.00	0.00		
21215010200	5213	SPEECH - LIFE INSURANCE	0.00	0.00	78.75	78.75
21215010200	5214	SPEECH - DISABILITY INSURANCE	0.00	0.00	252.44	252.44
21215010200	5220	SPEECH - FICA	0.00	0.00	6,464.02	6,464.02

CANDIA SCHOOL DISTRICT			Actual	Approved	Default	Proposed
FY 2026-27 BUDGET DEVELOPMENT			24-25	25-26	26-27	Budget
Account Number	Description					26-27
21215010200	5232	SPEECH - NHRS PROFESSIONAL	0.00	0.00	15,671.87	15,671.87
21215010200	5250	SPEECH - UNEMPLOYMENT INSURANCE	0.00	0.00	30.00	30.00
21215010200	5260	SPEECH - WORKER'S COMPENSATION	0.00	0.00	244.49	244.49
21215010200	5330	SPEECH - OTHER PROF SVCS	125,933.07	124,365.53	20,000.00	20,000.00
21215010200	5580	SPEECH - MILEAGE REIMBURSEMENT	0.00	0.00		
FUNCTION: SPEECH SERVICES - 2150			125,933.07	124,365.53	127,238.57	127,238.57
21215020200	5330	SPEECH - OTHER PROF SVCS	20,230.33	9,400.00		
FUNCTION: SPEECH SERVICES MIDDLE - 2150			20,230.33	9,400.00	0.00	0.00
21215030200	5330	SPEECH - OTHER PROF SVCS	0.00	15,000.00	12,000.00	12,000.00
FUNCTION: SPEECH SERVICES HIGH - 2150			0.00	15,000.00	12,000.00	12,000.00
21216010200	5334	THERAPY SVCS - OT CONTRACTED SVCS	96,880.00	101,760.20	106,848.21	106,848.21
21216010200	5610	THERAPY SVCS - SUPPLIES	0.00	0.00		
FUNCTION: OT SERVICES - 2160			96,880.00	101,760.20	106,848.21	106,848.21
21216020200	5330	THERAPY SVCS - OT CONTRACTED SVCS	2,892.25	4,000.00	4,200.00	4,200.00
FUNCTION: OT SERVICES MIDDLE - 2160			2,892.25	4,000.00	4,200.00	4,200.00
21216210200	5330	PHYSICAL THERAPY - OTHER PROF SVCS	0.00	0.00		
FUNCTION: OT SERVICES HIGH - 2162			0.00	0.00	0.00	0.00
21219010200	5330	OTHER SUPPORT SERVICES - OTHER PROF SVCS	0.00	1,050.00	500.00	500.00
21219010200	5550	OTHER SUPPORT SERVICES - PRINTING	0.00	500.00		
21219010200	5610	OTHER SUPPORT SERVICES - SUPPLIES	914.00	1,302.00	1,000.00	1,000.00
21219010200	5810	OTHER SUPPORT SERVICES - DUES & FEES	0.00	0.00		
FUNCTION: OTHER SUPPORT SERVICES - 2190			914.00	2,852.00	1,500.00	1,500.00
21221010200	5117	STAFF DEVELOPMENT - CO-CURRICULAR SALARIES	12,000.00	8,312.00	12,500.00	12,500.00
21221010200	5220	STAFF DEVELOPMENT - FICA	878.72	635.87	956.25	956.25
21221010200	5232	STAFF DEVELOPMENT - NHRS PROFESSIONAL	589.20	1,632.48	2,403.75	2,403.75
21221010200	5291	STAFF DEVELOPMENT - ADMIN DIRECTED WORKSHOPS	0.00	1,750.00	1,750.00	1,750.00
21221010200	5330	STAFF DEVELOPMENT - OTHER PROF SVCS	360.00	0.00	2,428.00	2,428.00
FUNCTION: STAFF DEVELOPMENT - 2210			13,827.92	12,330.35	20,038.00	20,038.00
21222010200	5111	MEDIA - ADMIN/OTHER SALARIES	72,350.00	77,405.00	77,405.00	77,405.00
21222010200	5122	MEDIA - HEALTH INSURANCE BUYOUT	0.00	0.00		

CANDIA SCHOOL DISTRICT					Approved	Default	Proposed
FY 2026-27 BUDGET DEVELOPMENT			Actual	Budget			Budget
Account Number	Description		24-25	25-26	26-27	26-27	26-27
21222010200	5211	MEDIA - HEALTH INSURANCE	31,843.82	34,071.00	36,461.58	36,461.58	36,461.58
21222010200	5212	MEDIA - DENTAL INSURANCE	1,451.97	1,525.00	1,555.35	1,555.35	1,555.35
21222010200	5213	MEDIA - LIFE INSURANCE	75.00	78.75	78.75	78.75	78.75
21222010200	5214	MEDIA - DISABILITY INSURANCE	213.12	239.76	239.76	239.76	239.76
21222010200	5220	MEDIA - FICA	4,861.02	5,921.48	5,921.48	5,921.48	5,921.48
21222010200	5232	MEDIA - NHRS PROFESSIONAL	14,209.62	14,884.98	14,884.98	14,884.98	14,884.98
21222010200	5250	MEDIA - UNEMPLOYMENT INSURANCE	30.00	25.80	30.00	30.00	30.00
21222010200	5260	MEDIA - WORKER'S COMPENSATION	228.97	232.22	232.22	232.22	232.22
21222010200	5430	MEDIA - REPAIRS & MAINT SERVICES	1,348.60	2,527.00	2,540.00	2,540.00	2,540.00
21222010200	5431	MEDIA - REPAIRS EQUIPMENT	0.00	400.00	400.00	400.00	400.00
21222010200	5610	MEDIA - SUPPLIES	1,640.04	1,580.00	1,580.00	1,580.00	1,580.00
21222010200	5615	MEDIA - AV SUPPLIES	170.11	250.00	250.00	250.00	250.00
21222010200	5641	MEDIA - TEXTBOOKS	4,377.91	4,600.00	4,600.00	4,600.00	4,600.00
21222010200	5644	MEDIA - PERIODICALS	182.98	211.00	211.00	211.00	211.00
21222010200	5649	MEDIA - NON PRINT	5,252.25	6,679.00	7,983.89	7,983.89	7,983.89
21222010200	5735	MEDIA - REPLACEMENT EQUIPMENT	0.00	0.00			
FUNCTION: MEDIA - 2220			138,235.41	150,630.99	154,374.01	154,374.01	154,374.01
21231010200	5111	SCHOOL BOARD SERVICES - ADMIN/OTHER SALARIES	7,950.00	4,200.00	7,950.00	7,950.00	7,950.00
21231010200	5113	SCHOOL BOARD SERVICES - TREASURER SALARIES	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
21231010200	5115	SCHOOL BOARD SERVICES - SECRETARIAL SALARIES	1,650.00	2,250.00	2,250.00	2,250.00	2,250.00
21231010200	5220	SCHOOL BOARD SERVICES - FICA	825.51	585.23	872.10	872.10	872.10
21231010200	5231	SCHOOL BOARD SERVICES - NHRS SUPPORT	263.87	304.43	432.68	432.68	432.68
21231010200	5332	SCHOOL BOARD SERVICES - AUDIT EXPENSES	9,200.00	9,660.00	9,660.00	9,660.00	9,660.00
21231010200	5341	SCHOOL BOARD SERVICES - LEGAL & CONSULTING	15,339.62	12,500.00	12,500.00	12,500.00	12,500.00
21231010200	5342	SCHOOL BOARD SERVICES - DISTRICT MEETING SERVICES	570.00	600.00	600.00	600.00	600.00
21231010200	5613	SCHOOL BOARD SERVICES - SCHOOL BOARD SUPPLIES	1,158.42	0.00			
21231010200	5614	SCHOOL BOARD SERVICES - DISTRICT MEETING SUPPLIES	3,470.16	2,500.00	2,500.00	2,500.00	2,500.00
21231010200	5618	SCHOOL BOARD SERVICES - TREASURER SUPPLIES	0.00	750.00			
21231010200	5810	SCHOOL BOARD SERVICES - DUES & FEES	4,875.31	5,000.00	5,000.00	5,000.00	5,000.00
FUNCTION: SCHOOL BOARD SERVICES- 2310			46,502.89	39,549.66	42,964.78	42,964.78	42,964.78
21232010200	5590	SAU SERVICES - SAU SERVICES	186,966.00	205,565.00	206,709.00	206,709.00	206,709.00
FUNCTION: SAU SERVICES- 2320			186,966.00	205,565.00	206,709.00	206,709.00	206,709.00
21241010200	5111	PRINCIPAL SERVICES - ADMIN/OTHER SALARIES	120,000.00	123,600.00	127,308.00	127,308.00	127,308.00
21241010200	5115	PRINCIPAL SERVICES - SECRETARIAL SALARIES	78,081.19	80,505.05	85,100.67	85,100.67	85,100.67
21241010200	5118	PRINCIPAL SERVICES - ASSISTANT PRINCIPAL SALAR	95,790.00	98,664.00	101,623.92	101,623.92	101,623.92

CANDIA SCHOOL DISTRICT					Approved	Default	Proposed
FY 2026-27 BUDGET DEVELOPMENT			Actual	Budget			Budget
Account Number	Description		24-25	25-26	26-27	26-27	26-27
21241010200	5211	PRINCIPAL SERVICES - HEALTH INSURANCE	12,885.59	13,765.00	14,839.01	14,839.01	
21241010200	5212	PRINCIPAL SERVICES - DENTAL INSURANCE	2,179.14	2,288.00	2,326.95	2,326.95	
21241010200	5213	PRINCIPAL SERVICES - LIFE INSURANCE	189.72	199.50	199.50	199.50	
21241010200	5214	PRINCIPAL SERVICES - DISABILITY INSURANCE	596.64	688.46	709.12	709.12	
21241010200	5220	PRINCIPAL SERVICES - FICA	22,243.31	23,161.84	24,023.49	24,023.49	
21241010200	5231	PRINCIPAL SERVICES - NHRS SUPPORT	7,453.21	7,020.53	7,395.59	7,395.59	
21241010200	5232	PRINCIPAL SERVICES - NHRS PROFESSIONAL	42,139.15	42,741.37	44,023.61	44,023.61	
21241010200	5240	PRINCIPAL SERVICES - TUITION REIMBURSEMENT	5,600.00	15,552.00	13,776.00	13,776.00	
21241010200	5241	PRINCIPAL SERVICES - WORKSHOP REIMB PROF	2,150.00	2,000.00	2,000.00	2,000.00	
21241010200	5244	PRINCIPAL SERVICES - SECRETARIAL WORKSHOP	0.00	425.00	425.00	425.00	
21241010200	5250	PRINCIPAL SERVICES - UNEMPLOYMENT INSURANCE	240.00	103.20	120.00	120.00	
21241010200	5260	PRINCIPAL SERVICES - WORKER'S COMPENSATION	950.46	908.32	942.09	942.09	
21241010200	5330	PRINCIPAL SERVICES - OTHER PROF SERVICES	1,600.00	31,003.00	31,003.00	31,003.00	
21241010200	5430	PRINCIPAL SERVICES - REPAIRS & MAINT SERVICES	1,561.81	2,630.00	1,718.00	1,718.00	
21241010200	5442	PRINCIPAL SERVICES - RENTAL OF EQUIPMENT	1,252.80	1,263.00	1,544.64	1,544.64	
21241010200	5531	PRINCIPAL SERVICES - TELEPHONE	9,395.12	13,000.00	6,708.00	6,708.00	
21241010200	5532	PRINCIPAL SERVICES - DATA COMMUNICATIONS	3,965.47	5,088.80	5,712.00	5,712.00	
21241010200	5534	PRINCIPAL SERVICES - POSTAGE	164.02	1,700.00	1,500.00	1,500.00	
21241010200	5540	PRINCIPAL SERVICES - ADVERTISING	124.40	500.00	200.00	200.00	
21241010200	5550	PRINCIPAL SERVICES - PRINTING	0.00	500.00	500.00	500.00	
21241010200	5580	PRINCIPAL SERVICES - MILEAGE REIMBURSEMENT	956.42	750.00	750.00	750.00	
21241010200	5610	PRINCIPAL SERVICES - SUPPLIES	349.00	1,500.00	1,500.00	1,500.00	
21241010200	5641	PRINCIPAL SERVICES - TEXTBOOKS	30.73	172.00	100.00	100.00	
21241010200	5644	PRINCIPAL SERVICES - PERIODICALS	119.00	365.00	365.00	365.00	
21241010200	5735	PRINCIPAL SERVICES - REPLACEMENT EQUIPMENT	0.00	0.00			
21241010200	5810	PRINCIPAL SERVICES - DUES & FEES	1,778.00	1,800.00	2,000.00	2,000.00	
FUNCTION: PRINCIPAL SERVICES- 2410			411,795.18	471,894.07	478,413.59	478,413.59	
21260010200	5111	MAINTENANCE - ADMIN/OTHER SALARIES	70,525.53	70,418.00	72,530.54	72,530.54	
21260010200	5116	MAINTENANCE - CUSTODIAL SALARIES	74,188.34	110,496.96	134,707.32	134,707.32	
21260010200	5210	MAINTENANCE - HEALTH INSURANCE BUYOUT	0.00	0.00			
21260010200	5211	MAINTENANCE - HEALTH INSURANCE	23,178.82	55,321.00	26,694.52	26,694.52	
21260010200	5212	MAINTENANCE - DENTAL INSURANCE	1,368.65	3,025.00			
21260010200	5213	MAINTENANCE - LIFE INSURANCE	90.75	157.50	78.75	78.75	
21260010200	5214	MAINTENANCE - DISABILITY INSURANCE	223.62	354.65	224.66	224.66	
21260010200	5220	MAINTENANCE - FICA	10,575.41	13,839.99	15,853.70	15,853.70	
21260010200	5231	MAINTENANCE - NHRS SUPPORT	10,664.87	14,598.20	9,247.64	9,247.64	
21260010200	5232	MAINTENANCE - NHRS PROFESSIONAL	0.00	0.00			

CANDIA SCHOOL DISTRICT			Actual	Approved	Default	Proposed
FY 2026-27 BUDGET DEVELOPMENT			24-25	25-26	26-27	Budget
Account Number	Description					26-27
21260010200	5250	MAINTENANCE - UNEMPLOYMENT INSURANCE	30.00	133.20	150.00	150.00
21260010200	5260	MAINTENANCE - WORKER'S COMPENSATION	2,808.18	4,296.55	3,416.75	3,416.75
21260010200	5330	MAINTENANCE - OTHER PROFESSIONAL SERVICES	0.00	0.00		
21260010200	5411	MAINTENANCE - WATER/SEWERAGE	9,396.00	10,827.00	10,827.00	10,827.00
21260010200	5430	MAINTENANCE - REPAIRS & MAINT SERVICES	54,693.64	13,300.00	13,300.00	13,300.00
21260010200	5432	MAINTENANCE - REPAIRS BUILDINGS	30,342.71	20,000.00	20,000.00	20,000.00
21260010200	5433	MAINTENANCE - REPAIRS GROUNDS	8,415.00	8,850.00	8,850.00	8,850.00
21260010200	5434	MAINTENANCE - BUILDING IMPROVEMENTS	1,800.00	0.00		
21260010200	5435	MAINTENANCE - REPAIRS MAINT EQUIPMENT	0.00	1,000.00	1,000.00	1,000.00
21260010200	5436	MAINTENANCE - REPAIRS SECURITY SYSTEM	1,017.00	500.00	500.00	500.00
21260010200	5437	MAINTENANCE - GARBAGE REMOVAL	5,769.70	5,100.00	5,610.00	5,610.00
21260010200	5521	MAINTENANCE - PROPERTY/LIABILITY INS	21,372.00	24,321.00	24,423.00	24,423.00
21260010200	5531	MAINTENANCE - TELEPHONE	600.00	720.00	720.00	720.00
21260010200	5580	MAINTENANCE - MILEAGE REIMBURSEMENT	0.00	200.00	200.00	200.00
21260010200	5610	MAINTENANCE - SUPPLIES	185.53	5,700.00	5,700.00	5,700.00
21260010200	5612	MAINTENANCE - MAINTENANCE SUPPLIES	17,385.94	15,225.00	15,225.00	15,225.00
21260010200	5619	MAINTENANCE - SUPPLIES GROUNDS	0.00	1,339.52	1,339.52	1,339.52
21260010200	5622	MAINTENANCE - ELECTRICITY	51,417.88	60,900.00	54,000.00	54,000.00
21260010200	5624	MAINTENANCE - OIL	56,822.56	65,000.00	60,000.00	60,000.00
21260010200	5626	MAINTENANCE - GASOLINE	0.00	150.00	150.00	150.00
21260010200	5731	MAINTENANCE - NEW EQUIPMENT	0.00	0.00		
21260010200	5735	MAINTENANCE - REPLACEMENT EQUIPMENT	0.00	600.00	600.00	600.00
FUNCTION: MAINTENANCE - 2600			452,872.13	506,373.57	485,348.40	485,348.40
21270010200	5517	REG ED TRANSPORTATION - ATHLETIC TRANS	7,191.28	12,000.00	12,000.00	12,000.00
21270010200	5518	REG ED TRANSPORTATION - FIELD TRIPS	8,650.26	7,500.00	9,515.00	9,515.00
21270010200	5519	REG ED TRANSPORTATION - TRANSPORTATION	489,835.56	536,688.90	552,786.30	351,772.96
21270010261	5519	SPED TRANSPORTATION - TRANSPORTATION	297,931.01	300,000.00	360,708.12	360,708.12
FUNCTION: TRANSPORTATION - 2700			803,608.11	856,188.90	935,009.42	733,996.08
21284010200	5111	IT - ADMIN/OTHER SALARIES	54,060.00	55,167.00	77,250.00	77,250.00
21284010200	5211	IT - HEALTH INSURANCE	11,589.41	12,404.00		
21284010200	5212	IT - DENTAL INSURANCE	548.40	576.00		
21284010200	5213	IT - LIFE INSURANCE	75.00	78.75	78.75	78.75
21284010200	5214	IT - DISABILITY INSURANCE	153.36	170.88	239.28	239.28
21284010200	5220	IT - FICA	3,983.21	4,220.28	5,909.63	5,909.63
21284010200	5231	IT - NHRS SUPPORT	7,314.36	7,033.79	9,849.38	9,849.38
21284010200	5240	IT - TUITION REIMBURSEMENT	3,162.99	7,776.00	6,888.00	6,888.00

CANDIA SCHOOL DISTRICT			Actual	Approved	Default	Proposed
FY 2026-27 BUDGET DEVELOPMENT			24-25	25-26	26-27	Budget
Account Number	Description					26-27
21284010200	5241	IT - WORKSHOP REIMB PROF	0.00	500.00	500.00	500.00
21284010200	5250	IT - UNEMPLOYMENT INSURANCE	30.00	25.80	30.00	30.00
21284010200	5260	IT - WORKER'S COMPENSATION	259.22	165.50	231.75	231.75
21284010200	5330	IT - OTHER PROF SVCS	747.66	2,000.00	2,000.00	2,000.00
21284010200	5431	IT - REPAIRS EQUIPMENT	14.74	1,500.00	1,500.00	1,500.00
21284010200	5610	IT - SUPPLIES	2,791.39	5,000.00	20,400.00	20,400.00
21284010200	5643	IT - INFO ACCESS FEES	1,602.22	0.00	34,497.55	34,497.55
21284010200	5650	IT - SOFTWARE	28,765.94	37,068.00		
21284010200	5734	IT - NEW COMPUTER EQUIP	0.00	0.00		
21284010200	5735	IT - REPLACEMENT EQUIPMENT	16,520.19	15,400.00		
21284010200	5810	IT - DUES & FEES	304.48	540.00	225.00	225.00
FUNCTION: Information Technology - 2840			131,922.57	149,626.00	159,599.34	159,599.34
21290010200	5111	WAGE POOL - ADMIN/OTHER SALARIES	0.00	0.00		
FUNCTION: WAGE POOL - 2900			0.00	0.00	0.00	0.00
21511010200	5910	PRINCIPAL OF DEBT	118,161.21	122,639.52	127,287.56	127,287.56
FUNCTION: PRINCIPAL OF DEBT - 5110			118,161.21	122,639.52	127,287.56	127,287.56
21512010200	5830	INTEREST ON DEBT	73,483.39	69,005.08	64,357.04	64,357.04
FUNCTION: INTEREST ON DEBT - 5120			73,483.39	69,005.08	64,357.04	64,357.04
21522110200	5930	FOOD SERVICE TRANSFER - FUND TRANSFERS	14,582.26	0.00	15,000.00	15,000.00
FUNCTION: FOOD SERVICE TRANSFER - 5221			14,582.26	0.00	15,000.00	15,000.00
21531010200	5890	CHARTER SCHOOL - MISC EXPENDITURES	0.00	0.00		
FUNCTION: CHARTER SCHOOL - 5310			0.00	0.00	0.00	0.00
FUND: GENERAL FUND OVERALL TOTAL			9,801,874.61	10,808,344.79	11,512,210.34	11,280,667.00
		Grant			150,000.00	150,000.00
		Food Service			155,120.00	155,120.00
ALL FUNDS: OVERALL TOTAL					11,817,330.34	11,585,787.00