



SOMERSWORTH PUBLIC LIBRARY

# CITY OF SOMERSWORTH

## ADOPTED BUDGET FISCAL YEAR 2023-2024

**2023**  
National Library Week  
April 23-29

School National Library Month  
is April

*Cover: Picture of Interior of Somersworth Public Library  
Courtesy of Placework Architects*



# CITY OF SOMERSWORTH

## FISCAL YEAR

# 2023–2024

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**Robert M. Belmore**  
City Manager

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

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

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

**Tim McLin**  
Police Chief

**George Kramlinger**  
Fire Chief

**Lori Lane**  
Superintendent, SAU 56

## Adopted Budget

**Dana S. Hilliard**  
Mayor

**Martin Pepin**  
Councilor  
Ward 1

**Kenneth S. Vincent**  
Councilor  
Ward 2

**Robert G. Gibson**  
Councilor  
Ward 3

**Donald Austin**  
Councilor  
Ward 4

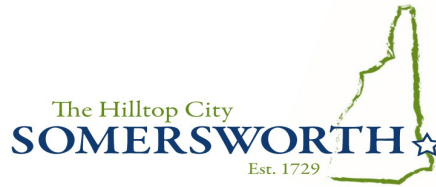
**Richard R. Michaud**  
Councilor  
Ward 5

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

**Nancie Cameron**  
Councilor  
At-Large

**Matt Gerding**  
Councilor  
At-Large

**Denis Messier**  
Councilor  
At-Large



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**March 15, 2023**

The Honorable Mayor Dana S. Hilliard and City Council Members  
Somersworth City Hall  
One Government Way  
Somersworth, NH 03878

Dear Mayor Hilliard and City Council Members:

**Introduction**

In accordance with Article VII of the City Charter, I respectfully submit for your consideration a Proposed Budget for the Fiscal Year 2023-2024. Article VII requires that a budget and budget message be presented to the Council on or before the 15<sup>th</sup> day of March for the ensuing Fiscal Year. The intent of the budget message, according to Article VII, is to describe the important features of the budget and indicate any major changes for the current year in financial policies, expenditures, and revenues together with the reasons for such changes. The budget message is also intended to summarize the City's debt position and include other information that will assist the Council in understanding the budget as a whole.

As required, the Fiscal Year 2023-2024 budget submission complies with section 7.4.1 of the City Charter, Limitation on Budget Increase, more commonly referred to as the "Tax Cap". This year's budget proposal is limited to a maximum increase in real estate tax revenue of **\$3,175,545**. The budget I am presenting for your consideration is estimated to increase real estate tax revenue by **\$1,912,688**, which is **\$1,337,343** less than that allowed under this section of the City Charter. This year's CPI is substantially higher than what we have seen in recent years, and this is due to a fairly recent spike in inflation starting in the second half of 2021 and continuing throughout 2022. This year's budget has been proposed to continue important municipal and school services without spending to the limit of the Tax Cap in an effort to mitigate the tax rate impact that spending to the limit of the tax cap would cause. A detailed analysis of this calculation has been provided in the "Financial Overview" section of the budget document on pages B-1 and B-2.

**Budget Consideration and Challenges**

Revenues and tax collections continue to hold steady. Many felt that we might start to see declines in revenue and tax collections coming out of the pandemic, but that has yet to materialize. We have seen and felt inflation to an extent not seen in years. The year over year inflation for 2022 is 8%, and during the summer it exceeded 9%. In response to this, the Federal Reserve has been compelled to combat this by raising interest rates. One benefit to the rising interest rates is the City is receiving additional revenue through interest on investments of surplus cash.

Salaries and wages predominately make up the increase in the City's budget this year. Due to staffing concerns, the City Council is looking to make City employment more competitive through the use of increases in wages and the reinstitution of longevity payments in an effort to recruit and retain employees. We are also anticipating an increase in the cost of our utilities, mainly electric and natural gas. We currently have favorable contracts, each of which expire next Fiscal Year. In

conjunction with a consultant, we continue to monitor both the electric and natural gas markets looking for an opportune time to solicit future contracts.

The City has not issued any bonds during the current Fiscal Year, and although we did enter into a new lease purchase agreement for new vehicles, the amount that retired this Fiscal Year was in excess of that, therefore we have seen a decrease in our Debt Service and Capital Lease payments.

I am recommending one new full-time position, a Deputy Fire Chief. As recommended, this position would be filled on or around January 1, 2024. This is a necessary position that will be very beneficial to the Fire Department and the entire community. Although discussed in prior years, it was determined that it would be most advantageous to fill this position after the completion of the new Fire Station when there would be sufficient administrative space to make it efficient and effective. It is anticipated that the Fire Station will be substantially complete before the end of this Fiscal Year. No other new positions are recommended at this time.

### **Capital Improvements**

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

- Fire Station – as mentioned previously, we expect substantial completion of the Fire Station before the end of this Fiscal Year.
- FY 2022 Road Resurfacing is complete, and the FY 2023 Road Resurfacing program has recently been awarded and is expected to begin in the Spring of 2023.
- New in the current Fiscal Year budget is money appropriated for sidewalk rehabilitation and improvements. A contract for this work has recently been awarded and is expected to begin in the Spring of 2023.
- Construction of the greatly anticipated Transportation Alternatives Program Grant, which will rehabilitate a portion of sidewalks on one side of High Street from Franklin Street to Washington Street, among other improvements, will be starting in the Spring of 2023.
- Construction of the Congestion Mitigation Air Quality Grant, which will provide new traffic signal equipment and synchronize the traffic lights along the High Street corridor will be starting in the Spring or Summer of 2023 as well.
- Phase II of the Library Building Improvements Assessment project has been completed. The City received a more accurate estimate of probable building costs, and is seeking grant opportunities at the moment.
- Two water projects, engineering and design for a water main replacement on a portion of Main Street, and an evaluation of the Water Treatment Plant are recently under contract and beginning to move forward.

Capital Projects recommended as part of the Fiscal Year 2023-2024 budget submittal are as follows:

- Road Resurfacing (\$900,000) and Sidewalk Improvements (\$110,000).
- Replacement of the Fire SCBA, year 1 of a 4-year program.
- Replacement of the Fire Command vehicle, 2 Police Cruisers, 1 Unmarked Police vehicle, and a Loader for DPW.
- Jules Bisson and Ash Street park improvements.
- Barricades and a Mechanic Scan tool for DPW.
- Water Meter replacement program shared between the Water and Wastewater Funds.

- Replacement of a variable frequency drive for the raw water pumps at the Water Plant.
- Engineering for the next Phase of the Wastewater Treatment Facility upgrades.

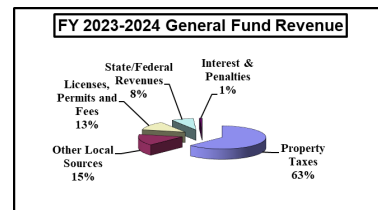
### **Budget**

The General Fund proposed budget reflects an increase of \$873,681 or 5.69% compared to the prior year's approved budget. Due to a couple large Capital Projects, the enterprise funds reflect an increase of \$1,297,556 or 19.17% as a whole.

### **Revenues**

Fiscal Year 2023-2024 proposed City General Fund appropriations will be supported from the following revenue sources:

- \$10,425,797 in Municipal Property Taxes
- \$2,095,000 in Licenses, Permits and Fees
- \$1,355,478 in Intergovernmental
- \$ 160,000 in Interest and Penalties
- \$2,560,510 in Other Local Sources



All revenues, with the exception of interest on investments have remained stable with little change. As mentioned previously, due to the rise in interest rates, this budget increases the amount to be received from interest on investments by \$275,000. As is evident by the information above, the single largest revenue source for general fund operations continues to be property taxes.

### **General Fund Appropriations:**

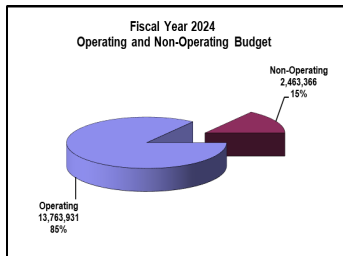
Total appropriations proposed for the General Fund are \$16,227,297, representing an increase of 5.69% as compared to the Fiscal Year 2023 Adopted Budget.

Salaries and benefits have increased \$598,599 or 5.74%, Telephone and Utilities have increased \$52,574 or 18.19%, Contracted Services is up \$63,250 or 12.60%.

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

Total General Fund	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Proposed	Percent
<b><u>Salaries and Benefits</u></b>					
Salaries	\$5,655,885	\$5,418,614	\$5,899,514	\$6,289,666	6.61%
Overtime	\$351,750	\$508,386	\$381,750	\$391,700	2.61%
Other Pay	\$226,916	\$404,775	\$237,661	\$355,575	49.61%
Health/Dental Insurance	\$1,728,346	\$1,591,547	\$1,758,002	\$1,799,192	2.34%
Retirement	\$1,488,975	\$1,498,588	\$1,557,709	\$1,577,015	1.24%
Workers Compensation	\$238,918	\$115,610	\$217,696	\$208,593	-4.18%
Other Benefits	\$364,827	\$355,243	\$380,744	\$409,934	7.67%
<b>Total Salaries and Benefits</b>	<b>\$10,055,617</b>	<b>\$9,892,763</b>	<b>\$10,433,076</b>	<b>\$11,031,675</b>	<b>5.74%</b>
<b><u>Other Operating</u></b>					
Telephone and Utilities	\$294,169	\$300,069	\$288,989	\$341,563	18.19%
Contracted Services	\$500,974	\$401,835	\$501,874	\$565,124	12.60%
Civic Promotions/Community Support	\$120,830	\$115,159	\$190,545	\$203,045	6.56%
Contingency	\$75,000	\$20,231	\$75,000	\$75,000	0.00%
Direct Assistance	\$148,000	\$40,751	\$148,000	\$148,000	0.00%
Other Operating	\$1,130,847	\$995,607	\$1,264,644	\$1,399,524	10.67%
<b>Total Other Operating</b>	<b>\$2,269,820</b>	<b>\$1,873,652</b>	<b>\$2,469,052</b>	<b>\$2,732,256</b>	<b>10.66%</b>
<b>Total Operating</b>	<b>\$12,325,437</b>	<b>\$11,766,415</b>	<b>\$12,902,128</b>	<b>\$13,763,931</b>	<b>6.68%</b>
<b><u>Capital and Debt</u></b>					
Debt Service/Leases	\$938,505	\$938,505	\$1,245,328	\$1,203,043	-3.40%
Capital/Road Maintenance	\$978,475	\$1,298,278	\$1,067,459	\$1,092,750	2.37%
Transfers to Other Capital Funds	\$143,581	\$143,581	\$138,701	\$167,573	20.82%
<b>Total Capital and Debt</b>	<b>\$2,060,561</b>	<b>\$2,380,364</b>	<b>\$2,451,488</b>	<b>\$2,463,366</b>	<b>0.48%</b>
<b>Total General Fund Budget</b>	<b>\$14,385,998</b>	<b>\$14,146,779</b>	<b>\$15,353,616</b>	<b>\$16,227,297</b>	<b>5.69%</b>





Operating is 85% of the total proposed budget

Non-operating is 15% of the total proposed budget

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

*Salary and benefit increases:*

Salary Increases	\$518,016
Health Insurance Increases	\$ 41,190
NH State Retirement	\$ 19,306
Wage related benefits (FICA, W/C, etc.)	<u>\$ 20,087</u>
Subtotal	\$598,599

*Changes due to City Council action:*

Net change in Debt Service	\$( 15,712)
Net change in Lease Payments	<u>\$( 26,573)</u>
Subtotal	\$( 42,285)

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

Fire – SCBA Replacement – Year 1 of 4	\$108,000
Down-payment on Vehicle Leases	\$ 20,000
Jules Bisson Park Improvements	\$ 30,000
DPW Barricades	\$ 13,000
DPW Mechanic Scan Tool	\$ 11,750
Ash Street Park improvements	<u>\$ 10,000</u>
Subtotal	\$192,750

**Water Fund**

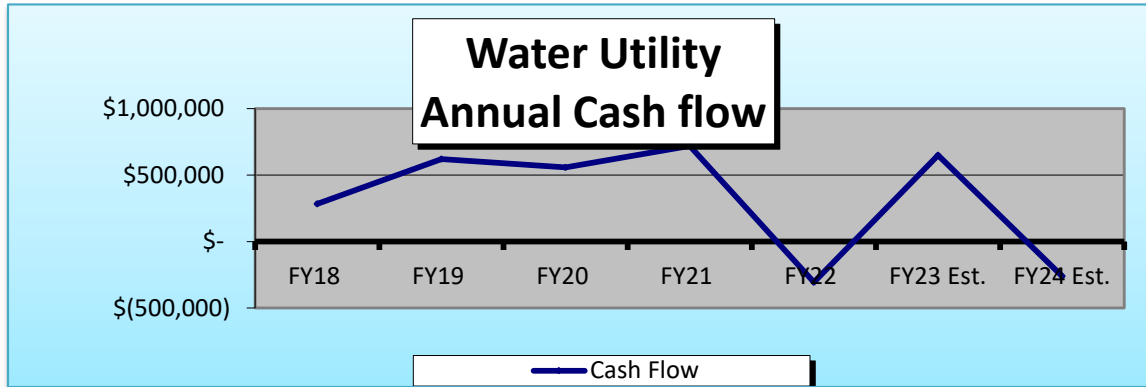
The total appropriations recommended for the Water Fund reflects an increase of \$482,022 or 17.50%.

The Water Fund opened FY2023 with a cash surplus of \$4,196,930, and as of the end of February it was \$6,013,426. At this time, there are no scheduled increases to the Water rates.

Changes of note are:

- This proposed budget includes \$100,000 to replace a variable frequency drive (VFD) for the raw water pumps at the Water Treatment Facility. This was reflected in the City's FY2024-2029 Capital Improvement Program.
- This proposed budget includes \$576,000 for a City-wide meter replacement program. This was reflected in the City's FY2024-2029 Capital Improvement Program, and is a shared project with the Wastewater Fund.

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



### Sewer Fund

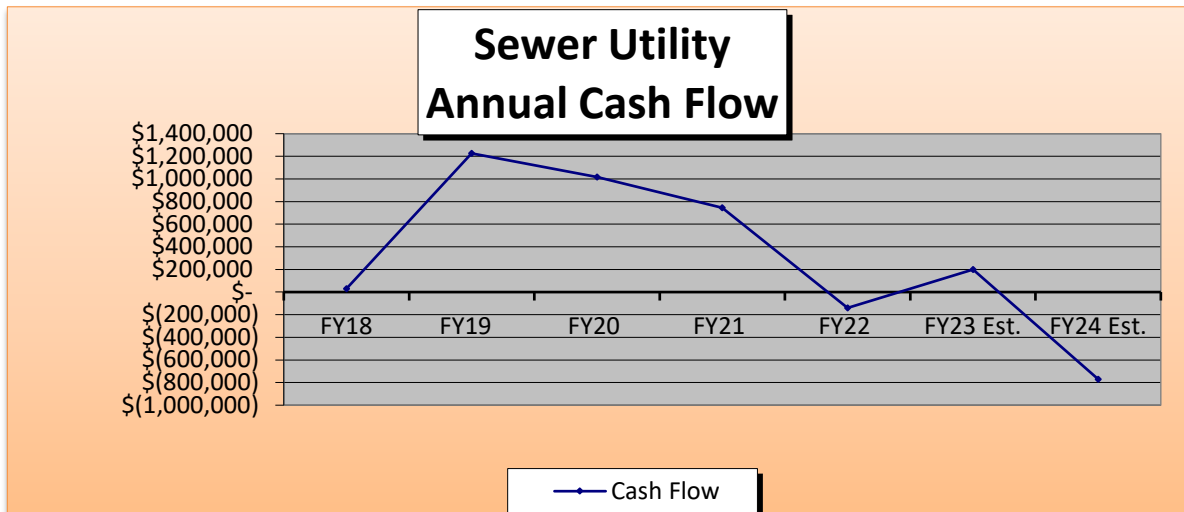
The total appropriations recommended for the Sewer Fund reflects an increase of \$766,131 or 22.42%.

The Sewer Fund opened FY2023 with a cash surplus of \$6,745,830 and as of the end of February it was approximately \$7,074,611. At this time, there are no scheduled increases to the Wastewater rates.

Changes of note are:

- This proposed budget includes \$384,000 for a City-wide meter replacement program. This was reflected in the City's FY2024-2029 Capital Improvement Program, and is a shared project with the Water Fund.
- This proposed budget includes \$450,000 to start engineering and design of the second phase of upgrades at the Wastewater Treatment Facility. This was reflected in the City's FY2024-2029 Capital Improvement Program.

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

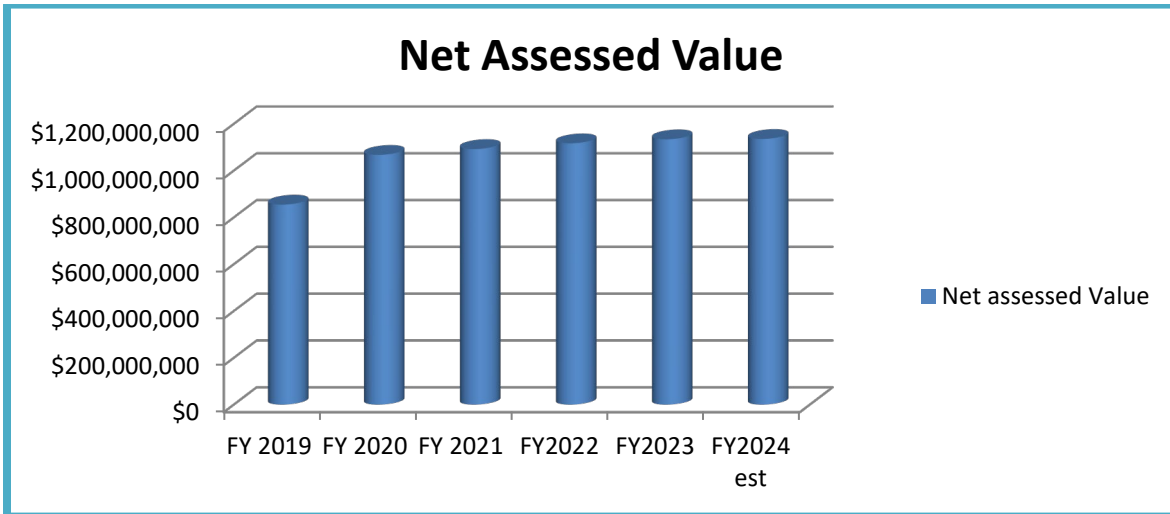




### **Net Assessed Valuation**

The net assessed value (NAV) increased by approximately \$17,000,000 as of April 1, 2022, which is the NAV used to determine the property tax rate for Fiscal Year 2023. This budget assumes a modest increase in the NAV, and it is our intent to revisit this number during the budget process once the Assessing Department has updated their data for April 1, 2023.

The following is a chart listing the City's un-equalized net assessed value since FY2019:



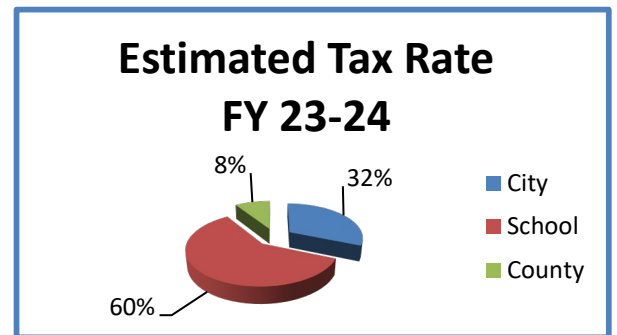
### **School Department Budget**

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

### **Tax Rate**

If adopted as proposed, the property tax rate is projected to increase \$1.68 (One Dollar Sixty-Eight cents) or 5.98%.

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



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

	FY2023 Adopted	FY2024 Proposed
Average residential home in Somersworth = \$300,000	Budget	Budget
Tax rate per \$1,000 Assessed Value	28.09	29.77
Property Taxes	\$8,427	\$8,931
Rate Change from FY2023		\$504
% Change from FY2023		5.98%

### **Fund Balance**

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

The unassigned budgetary fund balance for the year ending June 30, 2022 was \$6,466,881. The City's fund balance policy states "the City will strive to maintain an unassigned fund balance in the General Fund of 5-17% of total appropriations". The current level is **12.03%**, which is within the goal as laid out in the policy. Based on this level of fund balance, I am comfortable in recommending the use of \$1,300,000 to reduce the impact of the budget on the tax rate.

### **Summary**

The Fiscal Year 2023-2024 proposed budget includes infrastructure improvements and equipment replacement that is vital to maintaining an effective and efficient City. It also attempts to include changes meant to retain our current workforce, and recruit new employees necessary to carry out the operations of the City. Personnel is the largest and most important part of the City budget. It will be very difficult to maintain public safety, provide safe drinking water, maintain streets, dispose wastewater properly, provide access to recreational opportunities, and a host of other services without well trained and qualified staff. I would like to take the opportunity to publicly thank all our staff, in all our Departments, for the hard work they do each and every day to keep the City of Somersworth on the move.

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

I look forward to reviewing the Fiscal Year 2023-2024 Budget Proposal with you.

Respectfully submitted,

Robert M. Belmore  
City Manager

*"Proud Past, Bright Future"*

**Analysis of Tax Cap - Estimate for FY2024 Budget Year**  
**City of Somersworth, NH**

	City Portion	School Portion	State Portion	County Portion	Total
A. Prior Fiscal Year Net Amount Raised By Taxes (FY2023 Actual Levy)	9,707,062	17,757,894	1,500,784	2,881,523	31,847,263
B. Multiplied by the National CPI-U	8.00%	8.00%	8.00%	8.00%	8.00%
<b>C. Subtotal (A x B)</b>	776,565	1,420,632	120,063	230,522	2,547,781
D. Prior April 1 to March 31 Net Construction Value (estimated)	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000
E. Multiplied by Prior Fiscal Year Tax Rate/1,000 of Value (Actual)	8.55	15.65	1.35	2.54	28.09
<b>F. Subtotal (D x E)</b>	213,750	391,250	33,750	63,500	702,250
<b>G. Increase Allowed for FY2024 Tax Levy (C + F)</b>	<b>990,315</b>	<b>1,811,882</b>	<b>153,813</b>	<b>294,022</b>	<b>3,250,031</b>
<b>H. FY2024 Amount allowed to be Raised by Taxes (Capped Tax Levy) (A + G)</b>	<b>10,697,377</b>	<b>19,569,776</b>	<b>1,654,597</b>	<b>3,175,545</b>	<b>35,097,294</b>
I. FY2024 Estimated Amount Adopted to be Raised by Taxes	10,280,227	18,201,121	2,083,220	3,049,883	33,614,451
J. Variance between estimated and capped tax levy (H -I)	417,150	1,368,655	(428,623)	125,662	1,482,843
K. Amount required to be absorbed by City and School	125,662	(428,623)	428,623	(125,662)	0
<b>L. Amount of Budget Adjustment Required for FY2024 (J +K)</b>	<b>542,812</b>	<b>940,031</b>	<b>0</b>	<b>0</b>	<b>\$1,482,843</b>

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

# CPI for All Urban Consumers (CPI-U) Original Data Value

**Series Id:** CUUR0000SA0  
**Not Seasonally Adjusted**  
**Series Title:** All items in U.S. city average, all urban consumers, not  
**Area:** U.S. city average  
**Item:** All items  
**Base Period:** 1982-84=100  
**Years:** 2012 to 2022

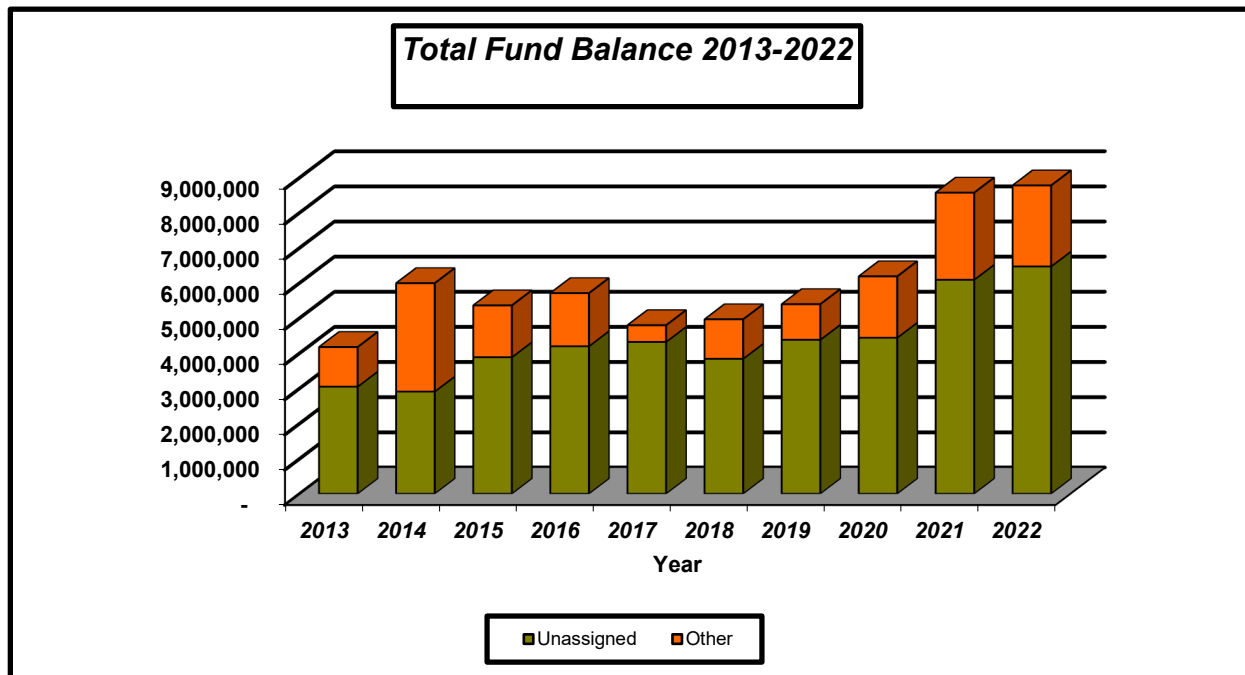
Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
2012	226.665	227.663	229.392	230.085	229.815	229.478	229.104	230.379	231.407	231.317	230.221	229.601	229.594
2013	230.280	232.166	232.773	232.531	232.945	233.504	233.596	233.877	234.149	233.546	233.069	233.049	232.957
2014	233.916	234.781	236.293	237.072	237.900	238.343	238.250	237.852	238.031	237.433	236.151	234.812	236.736
2015	233.707	234.722	236.119	236.599	237.805	238.638	238.654	238.316	237.945	237.838	237.336	236.525	237.017
2016	236.916	237.111	238.132	239.261	240.229	241.018	240.628	240.849	241.428	241.729	241.353	241.432	240.007
2017	242.839	243.603	243.801	244.524	244.733	244.955	244.786	245.519	246.819	246.663	246.669	246.524	245.120
2018	247.867	248.991	249.554	250.546	251.588	251.989	252.006	252.146	252.439	252.885	252.038	251.233	251.107
2019	251.712	252.776	254.202	255.548	256.092	256.143	256.571	256.558	256.759	257.346	257.208	256.974	255.657
2020	257.971	258.678	258.115	256.389	256.394	257.797	259.101	259.918	260.280	260.388	260.229	260.474	258.811
2021	261.582	263.014	264.877	267.054	269.195	271.696	273.003	273.567	274.310	276.589	277.948	278.802	270.970
2022	281.148	283.716	287.504	289.109	292.296	296.311	296.276	296.171	296.808	298.012	297.711	296.797	292.655

Total CPI

8.00%

## General Fund Total Fund Balance

<u>Fiscal Year</u>	<u>Unassigned</u>	<u>Other</u>	<u>Total Fund Balance</u>
2013	3,046,522	1,125,686	4,172,208
2014	2,906,643	3,084,028	5,990,671
2015	3,882,740	1,474,627	5,357,367
2016	4,195,743	1,510,712	5,706,455
2017	4,319,051	473,758	4,792,809
2018	3,838,947	1,122,587	4,961,534
2019	4,378,580	1,013,577	5,392,157
2020	4,436,849	1,748,558	6,185,407
2021	6,088,310	2,481,002	8,569,312
2022	6,466,881	2,307,249	8,774,130

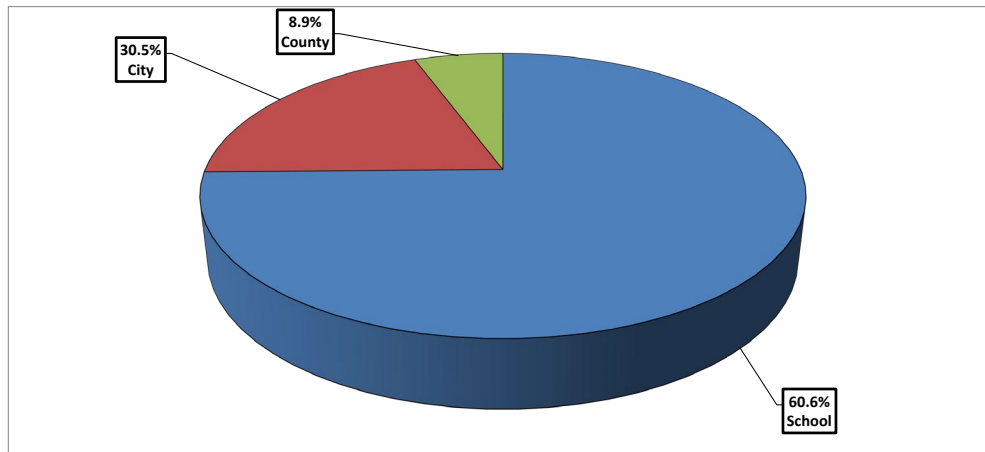


## 2023/24 Tax Rate Estimate

CITY PORTION		Estimated FY23-24 Tax Rate	FY22-23 Tax Rate	Change
Gross Appropriations	24,423,871			
Less: Revenues	14,532,074			
Less: Shared Revenues	-			
Add: Overlay	50,000			
Add: War Service Credits	338,500			
Net City Appropriation	10,280,297	8.99	8.55	0.44
SCHOOL PORTION				
Net Local School Budget	27,510,511			
Less: Equitable Education Grant	7,226,170			
Less: State Education Taxes	2,083,220			
Net School Tax Total	18,201,121	15.91	15.65	0.26
STATE EDUCATION TAXES				
Equalized Valuation (no utilities)	2,083,220			
Net State Education Total	2,083,220	1.87	1.35	0.52
COUNTY PORTION				
Due to County	3,049,883			
Less: Shared Revenue	-			
Net County Total	3,049,883	2.66	2.54	0.12
Total Tax Rate		29.43	28.09	1.34
Total Property Taxes Assessed		33,614,521		
Less: War Service Credits		(338,500)		
Total Property Tax Commitment		33,276,021		

### Net Assessed Valuation (Estimate)

State Education Taxes (No utilities)	1,115,000,000	1.87	2,083,220.00
All Other Taxes	1,143,713,733	27.56	31,525,582.43
			33,608,802.43



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

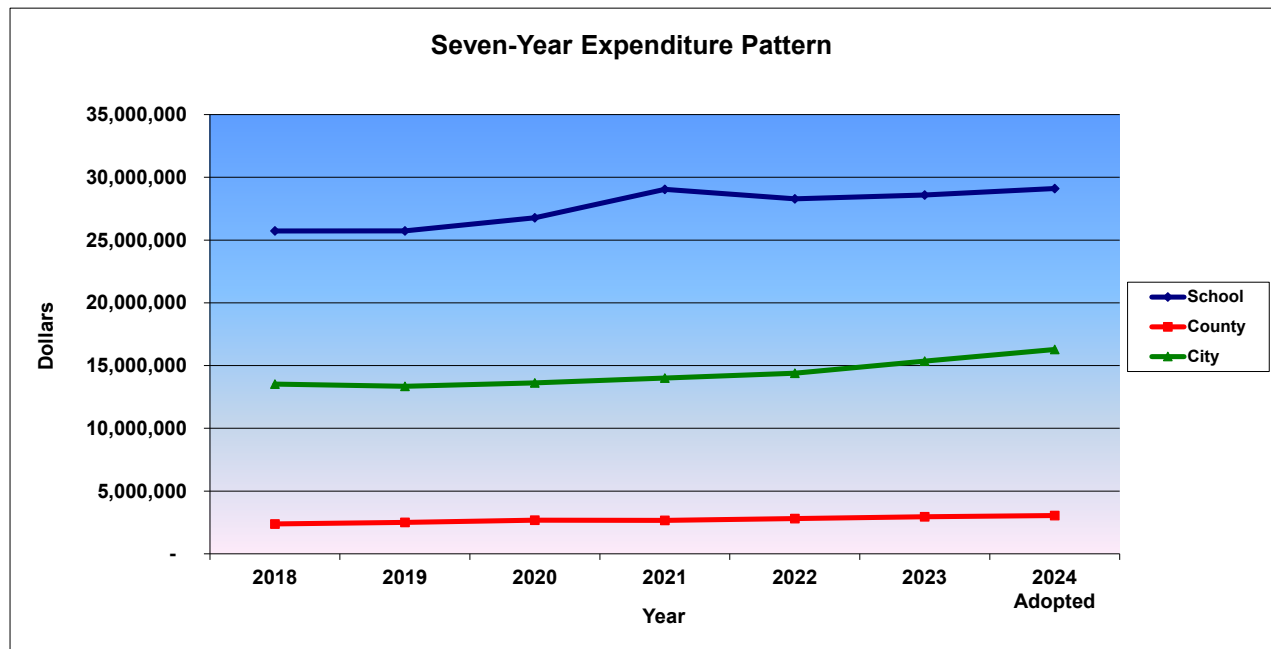
<u>Fiscal Year</u>	<u>City</u>	<u>% of Total</u>	<u>Schools</u>	<u>% of Total</u>	<u>County</u>	<u>% of Total</u>	<u>Total</u>
2018	10.33	31.2%	19.95	60.3%	2.81	8.5%	33.09
2019	10.62	31.8%	19.85	59.4%	2.94	8.8%	33.41
2020	8.48	31.1%	16.29	59.7%	2.51	9.2%	27.28
2021	8.68	31.2%	16.73	60.1%	2.44	8.8%	27.85
2022	8.62	31.3%	16.39	59.5%	2.52	9.2%	27.53
2023	8.55	30.4%	17.00	60.5%	2.54	9.0%	28.09
Estimated - 2024	8.99	30.5%	17.78	60.4%	2.66	9.0%	29.43

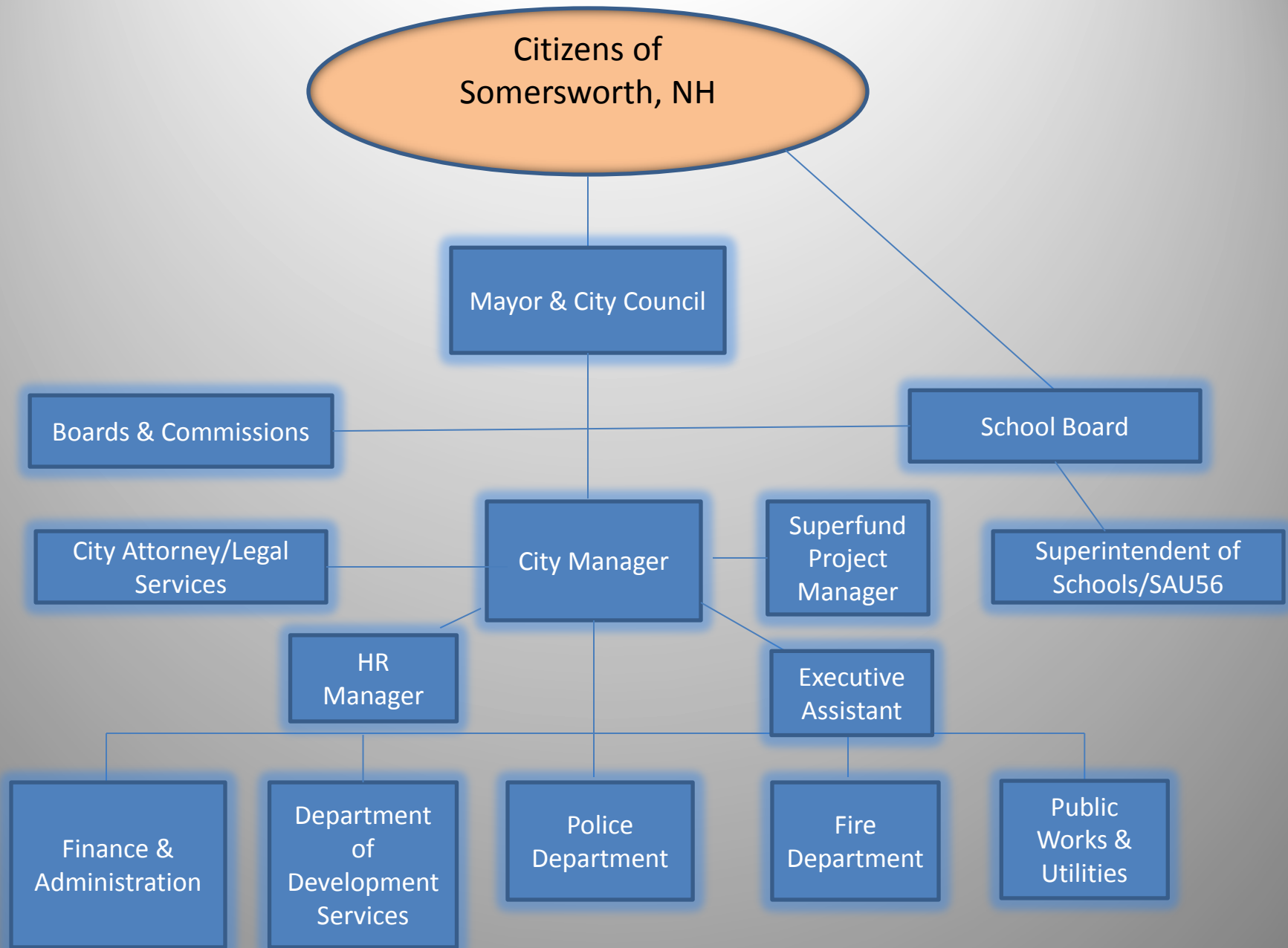


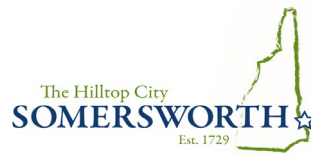


## GENERAL FUND EXPENDITURES

	2018	2019	2020	2021	2022	2023	2024 Adopted
<b>Amount</b>							
School	25,725,172	25,726,590	26,772,978	29,047,242	28,280,522	28,596,753	29,109,022
County	2,382,236	2,509,614	2,676,395	2,663,741	2,814,651	2,947,120	3,049,883
City	13,518,249	13,349,101	13,614,837	14,012,560	14,385,998	15,353,616	16,281,797
<b>Total</b>	<b>41,625,657</b>	<b>41,585,305</b>	<b>43,064,210</b>	<b>45,723,543</b>	<b>45,481,171</b>	<b>46,897,489</b>	<b>48,440,702</b>
<b>Dollar Change</b>							
School	292,039	1,418	1,046,388	2,274,264	(766,720)	316,231	512,269
County	1,045	127,378	166,781	(12,654)	150,910	132,469	102,763
City	(16,656)	(169,148)	265,736	397,723	373,438	967,618	928,181
<b>Total</b>	<b>276,428</b>	<b>(40,352)</b>	<b>1,478,905</b>	<b>2,659,333</b>	<b>(242,372)</b>	<b>1,416,318</b>	<b>1,543,213</b>
<b>Percent Change</b>							
School	0.99%	0.01%	4.07%	8.495%	-2.640%	1.118%	1.791%
County	4.48%	5.35%	6.65%	-0.473%	5.665%	4.706%	3.487%
City	11.09%	-1.25%	1.99%	2.921%	2.665%	6.726%	6.045%
<b>Total</b>	<b>4.23%</b>	<b>-0.10%</b>	<b>3.56%</b>	<b>6.175%</b>	<b>-0.530%</b>	<b>3.114%</b>	<b>3.291%</b>







## General Fund Revenue Estimates

	FY 22-23	FY 23-24
<b>TAXES</b>		
LOCAL PROPERTY TAXES	30,125,642	31,161,813
STATE PROPERTY TAXES	1,500,784	2,083,220
PAYMENT IN LIEU OF TAXES	60,725	110,725
INTEREST AND PENALTIES	160,000	160,000
	<b>31,847,151</b>	<b>33,515,758</b>
<b>LICENSES, PERMITS, AND FEES</b>		
MOTOR VEHICLE PERMITS AND FEES	1,895,000	1,895,000
BUSINESS LICENSES, PERMITS, AND FEES	200,000	200,000
	<b>2,095,000</b>	<b>2,095,000</b>
<b>INTERGOVERNMENTAL</b>		
<b><u>CITY:</u></b>		
HIGHWAY BLOCK GRANT	230,962	230,962
MEALS & ROOMS TAX DISTRIBUTION	1,046,275	1,046,275
OTHER	78,241	78,241
<b>SUBTOTAL CITY INTERGOVERNMENTAL</b>	<b>1,355,478</b>	<b>1,355,478</b>
<b><u>SCHOOL:</u></b>		
STATE ADEQUACY GRANT	8,121,972	7,226,170
MEDICAID REIMBURSEMENT	150,000	50,000
BUILDING AID	486,345	471,201
SPECIAL EDUCATION AID	325,000	425,000
VOCATIONAL AID	40,000	55,000
TUITION	44,500	239,000
OTHER LOCAL SOURCES	427,766	249,397
OTHER STATE AID	5,325	8,913
USE OF FUND BALANCE	0	100,000
<b>SUBTOTAL SCHOOL INTERGOVERNMENTAL</b>	<b>9,600,908</b>	<b>8,824,681</b>
<b>TOTAL INTERGOVERNMENTAL</b>	<b>10,956,386</b>	<b>10,180,159</b>



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## General Fund Revenue Estimates

	FY 22-23	FY 23-24
<b>OTHER REVENUE</b>		
INTEREST ON INVESTMENTS	200,000	475,000
INCOME FROM DEPARTMENTS	538,785	538,785
SALE OF CITY PROPERTY	25,000	25,000
LEASE PAYMENTS	111,000	111,000
	<b>874,785</b>	<b>1,149,785</b>
<b>OTHER FINANCING SOURCES</b>		
TRANSFERS IN FROM OTHER FUNDS	87,000	0
USE OF FUND BALANCE - REDUCE TAXES	1,300,000	1,500,000
	<b>1,387,000</b>	<b>1,500,000</b>
<b>TOTAL</b>	<b>47,160,322</b>	<b>48,440,702</b>
<b>INCREASE IN REVENUES FROM PREVIOUS YEAR</b>		<b>1,280,380</b>
<b>PERCENTAGE OF INCREASE IN REVENUES</b>		<b>2.71%</b>



## GENERAL FUND FY2023-2024 ADOPTED BUDGET

### 400 ELECTED LEADERSHIP

#### 100 MAYOR-COUNCIL

<i>ACCT NUMBER</i>	<i>DESCRIPTION</i>	<i>21-22 ACTUAL</i>	<i>22-23 BUD</i>	<i>23-24 ADOPTED</i>
40101	Mayor Salary	2,106	2,106	2,106
40102	Council Salaries	9,477	9,477	9,477
40103	School Board Salaries	9,389	9,477	9,477
41700	Fica/Medicare	1,604	1,611	1,611
41775	Workers Comp Insurance	26	54	54
43000	Travel/Training	60	500	500
44101	Office Supplies	2,066	1,750	1,750
44150	Period & Forms	166	200	200
44500	Postage	398	500	500
45000	Association Dues	0	2,500	2,500

<i>Mayor-Council</i>	<b>25,293</b>	<b>28,175</b>	<b>28,175</b>
<i>Difference From Previous Budget</i>			0
<i>Percentage Difference From Previous Budget</i>			0.00%




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**GENERAL FUND FY2023-2024 ADOPTED BUDGET**

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**400 ELECTED LEADERSHIP**

**110 CIVIC PROMOTIONS**

<i><b>ACCT NUMBER</b></i>	<i><b>DESCRIPTION</b></i>	<i><b>21-22 ACTUAL</b></i>	<i><b>22-23 BUD</b></i>	<i><b>23-24 ADOPTED</b></i>
45410	Decorations/Banners	3,401	5,000	5,000
45411	Memorial Day	0	800	800
45416	Employee Appreciation	600	1,000	1,000
45417	Boards Appreciation Dinner	293	1,750	1,750
45419	Christmas Parade	5,000	5,000	10,000
45427	City Department Community Outreach	0	0	7,500

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*Civic Promotions* **9,293** **13,550** **26,050**

*Difference From Previous Budget* **12,500**

*Percentage Difference From Previous Budget* **92.25%**



## GENERAL FUND FY2023-2024 ADOPTED BUDGET

### 400 ELECTED LEADERSHIP

#### 111 COMMUNITY SUPPORT

ACCT NUMBER	DESCRIPTION	21-22 ACTUAL	22-23 BUD	23-24 ADOPTED
45472	Coast Bus Service	76,366	96,995	96,995
45473	Big Brothers Big Sisters	1,500	1,500	1,500
45474	Community Food Pantry	2,500	2,500	2,500
45475	Haven	2,000	2,000	2,000
45478	Cornerstone VNA	5,000	5,000	5,000
45479	Somersworth Youth Connection	5,000	50,000	50,000
45482	Community Action Program	4,000	4,000	4,000
45483	Festival Association	5,000	5,000	5,000
45490	Crossroads House	1,000	1,000	1,000
45491	Lydia's House of Hope	500	500	0
45492	AIDS Response	500	500	500
45493	Somersworth Farm to School	0	500	500
45495	Strafford Meals on Wheels	2,500	2,500	2,500
45496	Lions Club	0	2,500	2,500
45497	Sober Sisters	0	2,500	2,500

<i>Community Support</i>	<b>105,866</b>	<b>176,995</b>	<b>176,495</b>
<i>Difference From Previous Budget</i>			-500
<i>Percentage Difference From Previous Budget</i>			-0.28%

<i>Total Elected Leadership</i>	<b>140,452</b>	<b>218,720</b>	<b>230,720</b>
<i>Difference From Previous Budget</i>			12,000
<i>Percentage Difference From Previous Budget</i>			5.49%





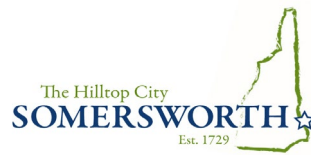
## GENERAL FUND FY2023-2024 ADOPTED BUDGET

### 401 CITY MANAGEMENT

#### 120 CITY MANAGER

<i>ACCT NUMBER</i>	<i>DESCRIPTION</i>	<i>21-22 ACTUAL</i>	<i>22-23 BUD</i>	<i>23-24 ADOPTED</i>
40200	Full Time Salaries	272,909	271,738	292,829
40400	Longevity	0	0	6,500
41100	Health/Dental Ins	58,795	61,058	64,895
41200	Life & Disability	5,014	5,587	5,675
41700	Fica/Medicare	20,693	20,788	22,899
41750	Unemploy Insurance	121	190	190
41775	Workers Comp Insurance	210	364	364
41780	State Retirement	48,508	47,999	50,670
43000	Travel/Training	3,927	4,100	4,100
44101	Office Supplies	860	950	950
44102	Computer Supplies	0	250	250
44150	Period & Forms	52	100	100
44406	Vehicle Allowance	6,600	6,600	6,600
44500	Postage	145	300	300
45500	Association Dues	1,257	1,300	1,300

<i>City Manager</i>	<b>419,092</b>	<b>421,324</b>	<b>457,622</b>
<i>Difference From Previous Budget</i>			36,298
<i>Percentage Difference From Previous Budget</i>			8.62%

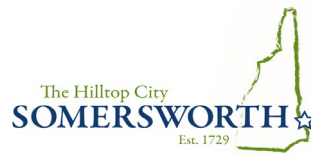


## GENERAL FUND FY2023-2024 ADOPTED BUDGET

### 401 CITY MANAGEMENT

#### 121 ADMINISTRATION

<i>ACCT NUMBER</i>	<i>DESCRIPTION</i>	<i>21-22 ACTUAL</i>	<i>22-23 BUD</i>	<i>23-24 ADOPTED</i>
45100	City Attorney/Legal Services	12,780	45,000	45,000
45101	Litigation	1,937	10,000	10,000
45200	Account & Audit	21,066	17,500	17,500
45440	Newsletter	0	250	250
45500	Association Dues	9,901	10,031	10,031
45800	Printing	0	100	100
45900	Miscellaneous Services	1,880	2,500	2,500
45901	Advertising	0	300	300
45907	Safety/Risk Management	0	300	300
45908	Consultant	4,000	4,000	4,000
45909	Internet/Web Site	2,310	4,500	4,500
46100	Building Ins	9,287	14,004	14,700
46200	Professional Insurance	317	478	500
47100	Computer Supply/Maint	0	2,500	2,500
<i>Administration</i>		<b><i>63,480</i></b>	<b><i>111,463</i></b>	<b><i>112,181</i></b>
<i>Difference From Previous Budget</i>				<i>718</i>
<i>Percentage Difference From Previous Budget</i>				<i>0.64%</i>
<i>Total City Management</i>		<b><i>482,571</i></b>	<b><i>532,787</i></b>	<b><i>569,803</i></b>
<i>Difference From Previous Budget</i>				<i>37,016</i>
<i>Percentage Difference From Previous Budget</i>				<i>6.95%</i>



## GENERAL FUND FY2023-2024 ADOPTED BUDGET

### 403 FINANCE AND ADMINISTRATION

#### 300 FINANCE DEPARTMENT

ACCT NUMBER	DESCRIPTION	21-22 ACTUAL	22-23 BUD	23-24 ADOPTED
40200	Full Time Salaries	250,791	247,242	270,249
40400	Longevity	0	0	5,500
41100	Health/Dental Ins	55,795	62,751	66,736
41200	Life & Disability	3,301	3,397	3,586
41500	Retirees Life Insurance	1,292	1,292	1,292
41700	Fica/Medicare	18,609	18,914	21,095
41750	Unemploy Insurance	121	190	190
41775	Workers Comp Insurance	197	342	342
41780	State Retirement	34,931	34,762	37,309
43000	Travel/Training	837	3,000	3,000
44101	Office Supplies	2,080	2,200	2,200
44150	Period & Forms	724	1,500	1,500
44500	Postage	2,009	2,500	2,500
45500	Association Dues	260	346	346
45800	Printing	1,221	500	750
45901	Advertising	136	0	0
45905	IT Consultant	22,962	25,000	25,000
46200	Professional Insurance	2,190	3,303	3,460
47100	Computer Supply/Maint	1,389	2,000	2,000
47200	Office Machine/Software Maint	17,593	14,200	18,200

<i>Finance Department</i>	<b>416,438</b>	<b>423,439</b>	<b>465,255</b>
<i>Difference From Previous Budget</i>			<b>41,816</b>
<i>Percentage Difference From Previous Budget</i>			<b>9.88%</b>



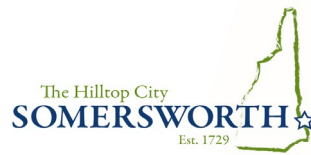
## GENERAL FUND FY2023-2024 ADOPTED BUDGET

### 403 FINANCE AND ADMINISTRATION

#### 310 CITY CLERK

ACCT NUMBER	DESCRIPTION	21-22 ACTUAL	22-23 BUD	23-24 ADOPTED
40200	Full Time Salaries	102,927	106,640	110,723
40400	Longevity	0	0	1,000
41100	Health/Dental Ins	29,020	29,782	53,722
41200	Life & Disability	1,593	1,643	1,657
41500	Retirees Life Insurance	534	534	534
41700	Fica/Medicare	8,065	8,158	8,547
41750	Unemploy Insurance	80	124	124
41775	Workers Comp Insurance	82	142	142
41780	State Retirement	14,468	14,994	15,116
43000	Travel/Training	566	1,250	1,250
44101	Office Supplies	582	1,300	1,300
44500	Postage	1,468	850	1,400
45500	Association Dues	20	70	70
45800	Printing	1,078	1,000	1,200
45901	Advertising	2,400	2,500	2,500
46200	Professional Insurance	395	595	625
47100	Computer Supply/Maint	2,500	2,500	3,000
47200	Office Machine/Software Maint	1,224	750	750

<i>City Clerk</i>	<b>167,002</b>	<b>172,832</b>	<b>203,660</b>
<i>Difference From Previous Budget</i>			<b>30,828</b>
<i>Percentage Difference From Previous Budget</i>			<b>17.84%</b>



## GENERAL FUND FY2023-2024 ADOPTED BUDGET

### 403 FINANCE AND ADMINISTRATION

#### 311 ELECTIONS

<i>ACCT NUMBER</i>	<i>DESCRIPTION</i>	<i>21-22 ACTUAL</i>	<i>22-23 BUD</i>	<i>23-24 ADOPTED</i>
40220	Part Time Salaries	3,423	8,000	8,000
43600	Election Meals	708	2,000	2,000
44101	Office Supplies	0	400	400
44500	Postage	123	200	200
45800	Printing	737	1,500	3,000
45901	Advertising	802	700	1,000
47102	Election Machine Programming	1,339	5,000	5,000
47200	Office Machine/Software Maint	1,500	1,250	1,250
48101	Electricity	339	300	450
48103	Heating Fuel	250	1,000	1,000
<i>Elections</i>		<b>9,221</b>	<b>20,350</b>	<b>22,300</b>
<i>Difference From Previous Budget</i>				<b>1,950</b>
<i>Percentage Difference From Previous Budget</i>				<b>9.58%</b>



## GENERAL FUND FY2023-2024 ADOPTED BUDGET

### 403 FINANCE AND ADMINISTRATION

#### 320 TAX COLLECTOR

ACCT NUMBER	DESCRIPTION	21-22 ACTUAL	22-23 BUD	23-24 ADOPTED
40200	Full Time Salaries	155,742	152,880	179,185
40400	Longevity	0	0	4,000
41100	Health/Dental Ins	66,991	69,926	74,350
41200	Life & Disability	2,365	2,389	2,616
41700	Fica/Medicare	11,390	11,695	14,014
41750	Unemploy Insurance	121	190	190
41775	Workers Comp Insurance	102	177	177
41780	State Retirement	21,774	21,495	24,785
43000	Travel/Training	694	1,000	1,600
44101	Office Supplies	2,277	1,250	1,500
44500	Postage	13,354	14,000	14,000
45500	Association Dues	20	60	60
45800	Printing	187	1,000	1,000
45915	Title Search Fees	2,700	3,000	3,000
45916	Register of Deeds	1,452	1,500	1,500
45917	Notary Renewals	133	75	75
46200	Professional Insurance	1,673	2,522	2,650
47200	Office Machine/Software Maint	11,760	11,400	12,000
47201	Office Equipment	841	0	750

*Tax Collector* **293,576** **294,559** **337,452**

*Difference From Previous Budget* **42,893**

*Percentage Difference From Previous Budget* **14.56%**



## GENERAL FUND FY2023-2024 ADOPTED BUDGET

### 403 FINANCE AND ADMINISTRATION

#### 330 HUMAN SERVICES

ACCT NUMBER	DESCRIPTION	21-22 ACTUAL	22-23 BUD	23-24 ADOPTED
40200	Full Time Salaries	54,211	55,863	56,196
41100	Health/Dental Ins	21,231	23,973	9,410
41200	Life & Disability	695	849	837
41500	Retirees Life Insurance	102	0	0
41700	Fica/Medicare	4,085	4,273	4,299
41750	Unemploy Insurance	38	60	60
41775	Workers Comp Insurance	42	73	73
41780	State Retirement	7,620	7,854	7,603
43000	Travel/Training	389	500	500
44101	Office Supplies	550	500	500
44500	Postage	42	100	100
45485	Direct Relief-Rent	33,487	120,000	120,000
45486	Direct Relief-Rx-Medical	0	2,000	2,000
45487	Direct Relief-Utilities	2,350	6,000	6,000
45488	Direct Relief-Other	4,915	10,000	10,000
45494	Homeless/Shelter Support	0	10,000	10,000
45900	Miscellaneous Services	0	250	250
45901	Advertising	0	0	0
47200	Office Machine/Software Maint	1,916	875	875

<i>Human Services</i>	<b>131,674</b>	<b>243,170</b>	<b>228,703</b>
<i>Difference From Previous Budget</i>			<b>-14,467</b>
<i>Percentage Difference From Previous Budget</i>			<b>-5.95%</b>





## GENERAL FUND FY2023-2024 ADOPTED BUDGET

### 403 FINANCE AND ADMINISTRATION

#### 350 LIBRARY

<i>ACCT NUMBER</i>	<i>DESCRIPTION</i>	<i>21-22 ACTUAL</i>	<i>22-23 BUD</i>	<i>23-24 ADOPTED</i>
40200	Full Time Salaries	113,399	116,411	121,486
40220	Part Time Salaries	62,837	79,425	83,232
40400	Longevity	0	0	1,000
41100	Health/Dental Ins	15,177	14,662	34,208
41200	Life & Disability	1,695	1,747	1,765
41700	Fica/Medicare	13,829	14,981	15,661
41750	Unemploy Insurance	204	320	320
41775	Workers Comp Insurance	130	225	225
41780	State Retirement	15,939	16,367	16,437
43000	Travel/Training	275	400	400
44101	Office Supplies	2,051	2,000	2,500
44150	Period & Forms	1,841	2,250	2,250
44300	Janitorial Supplies	329	500	500
44500	Postage	21	50	50
45500	Association Dues	434	645	645
45600	Telephone	1,906	1,200	1,200
45800	Printing	0	100	100
45901	Advertising	0	150	150
45925	Miscellaneous Physicals	153	175	175
46100	Building Ins	2,709	4,085	4,300
47100	Computer Supply/Maint	64	500	500
47200	Office Machine/Software Maint	1,956	2,750	2,750
47700	Books	13,405	13,500	13,500
47701	Audio - Visual	4,432	4,200	4,200
47702	Books - Children	4,038	4,000	4,000
47703	Public Programs	2,390	1,800	2,500
47704	Electronic Resources	1,953	4,500	4,500
48101	Electricity	8,668	8,100	10,500
48102	Water & Sewer	443	360	450
48103	Heating Fuel	3,257	3,000	5,000
48200	Building Maint	3,523	4,500	4,500



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**GENERAL FUND FY2023-2024 ADOPTED BUDGET**

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

<i>ACCT NUMBER</i>	<i>DESCRIPTION</i>	<i>21-22 ACTUAL</i>	<i>22-23 BUD</i>	<i>23-24 ADOPTED</i>
	<i>Library</i>	<i>277,058</i>	<i>302,903</i>	<i>339,004</i>
	<i>Difference From Previous Budget</i>			<i>36,101</i>
	<i>Percentage Difference From Previous Budget</i>			<i>11.92%</i>



## GENERAL FUND FY2023-2024 ADOPTED BUDGET

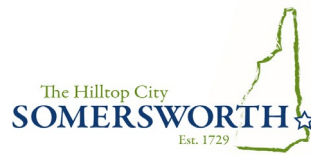
### 403 FINANCE AND ADMINISTRATION

#### 360 ASSESSING

<b>ACCT NUMBER</b>	<b>DESCRIPTION</b>	<b>21-22 ACTUAL</b>	<b>22-23 BUD</b>	<b>23-24 ADOPTED</b>
40200	Full Time Salaries	45,939	45,770	52,076
40400	Longevity	0	0	1,000
41100	Health/Dental Ins	8,674	8,853	18,626
41200	Life & Disability	701	717	796
41700	Fica/Medicare	3,417	3,501	4,060
41750	Unemploy Insurance	38	60	60
41775	Workers Comp Insurance	37	65	65
41780	State Retirement	6,459	6,435	7,181
43000	Travel/Training	0	150	150
44101	Office Supplies	229	400	400
44150	Period & Forms	656	675	675
44500	Postage	342	1,500	1,500
44902	Registry Fees	182	150	150
45500	Association Dues	20	20	20
45700	Contract Services	71,096	51,000	56,000
45706	Assessing - Reval/Cycled Insp.	37,324	38,500	65,000
45903	Rev Tax Maps	4,354	2,325	2,325
47103	Analytical Program	11,200	11,100	11,100

<i>Assessing</i>	<b>190,669</b>	<b>171,221</b>	<b>221,184</b>
<i>Difference From Previous Budget</i>			49,963
<i>Percentage Difference From Previous Budget</i>			29.18%

<i>Total Finance and Administration</i>	<b>1,485,638</b>	<b>1,628,474</b>	<b>1,817,558</b>
<i>Difference From Previous Budget</i>			189,084
<i>Percentage Difference From Previous Budget</i>			11.61%



## GENERAL FUND FY2023-2024 ADOPTED BUDGET

### 404 DEVELOPMENT SERVICES

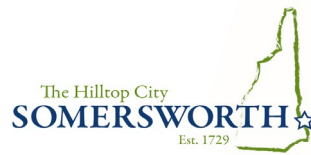
#### 400 PLANNING

ACCT NUMBER	DESCRIPTION	21-22 ACTUAL	22-23 BUD	23-24 ADOPTED
40200	Full Time Salaries	142,267	168,221	200,565
40220	Part Time Salaries	57,578	28,610	0
40400	Longevity	0	0	2,000
41100	Health/Dental Ins	49,548	60,232	79,202
41200	Life & Disability	1,983	2,543	2,891
41700	Fica/Medicare	14,454	15,058	15,496
41750	Unemploy Insurance	121	185	180
41775	Workers Comp Insurance	1,487	2,581	3,302
41780	State Retirement	19,953	23,652	27,407
43000	Travel/Training	1,339	1,500	1,650
44101	Office Supplies	695	1,000	1,000
44500	Postage	6,239	3,500	4,500
45402	Strafford Regional Planning Co	10,264	10,264	10,271
45500	Association Dues	682	1,150	1,230
45901	Advertising	5,125	4,000	4,500
45910	Physicals	0	127	0
47200	Office Machine/Software Maint	1,387	650	1,000

*Planning* **313,123** **323,273** **355,194**

*Difference From Previous Budget* **31,920**

*Percentage Difference From Previous Budget* **9.87%**



## GENERAL FUND FY2023-2024 ADOPTED BUDGET

### 404 DEVELOPMENT SERVICES

#### 401 ECONOMIC DEVELOPMENT

<i>ACCT NUMBER</i>	<i>DESCRIPTION</i>	<i>21-22 ACTUAL</i>	<i>22-23 BUD</i>	<i>23-24 ADOPTED</i>
43000	Travel/Training	0	200	0
44101	Office Supplies	136	150	0
44107	Presentations	517	250	250
44500	Postage	0	100	0
45500	Association Dues	0	395	555
45700	Contract Services	835	2,500	2,000
45901	Advertising	1,198	3,000	3,000
47200	Ofc Machine/Software Maint	0	200	0

*Economic Development* **2,685** **6,795** **5,805**

*Difference From Previous Budget* -990

*Percentage Difference From Previous Budget* -14.57%



## GENERAL FUND FY2023-2024 ADOPTED BUDGET

### 404 DEVELOPMENT SERVICES

#### 410 CODE ENFORCEMENT

ACCT NUMBER	DESCRIPTION	21-22 ACTUAL	22-23 BUD	23-24 ADOPTED
40200	Full Time Salaries	124,278	126,033	137,920
40220	Part Time Salaries	17,153	15,331	15,660
41100	Health/Dental Ins	35,427	41,443	45,050
41200	Life & Disability	1,601	1,858	1,805
41700	Fica/Medicare	10,783	10,814	11,489
41750	Unemploy Insurance	121	185	185
41775	Workers Comp Insurance	3,452	5,993	5,515
41780	State Retirement	14,821	17,720	18,660
43000	Travel/Training	506	600	915
44101	Office Supplies	537	350	400
44150	Period & Forms	155	1,564	300
44400	Vehicle Fuel	1,383	1,200	1,200
44500	Postage	623	1,000	1,000
45500	Association Dues	385	295	540
45601	Cell Phones	648	600	650
45901	Advertising	862	100	100
45910	Physicals	213	127	127
46300	Fleet & Equip Insurance	766	1,155	1,209
47201	Office Equip	1,361	750	750
47203	Equipment - Codes	100	150	150
47600	Vehicle Maintenance	173	500	1,000

<i>Code Enforcement</i>	<b>215,349</b>	<b>227,768</b>	<b>244,625</b>
<i>Difference From Previous Budget</i>			16,857
<i>Percentage Difference From Previous Budget</i>			7.40%



## GENERAL FUND FY2023-2024 ADOPTED BUDGET

### 404 DEVELOPMENT SERVICES

#### 426 RECREATION

<i>ACCT NUMBER</i>	<i>DESCRIPTION</i>	<i>21-22 ACTUAL</i>	<i>22-23 BUD</i>	<i>23-24 ADOPTED</i>
40200	Full Time Salaries	57,320	58,348	64,925
40220	Part Time Salaries	17,377	17,077	18,970
40240	Seasonal Salaries	21,177	53,400	53,400
40400	Longevity	0	0	1,500
41100	Health/Dental Ins	18,984	19,402	20,628
41200	Life & Disability	837	875	924
41700	Fica/Medicare	7,192	9,855	10,618
41750	Unemploy Insurance	80	122	122
41775	Workers Comp Insurance	2,272	3,945	3,945
41780	State Retirement	8,034	8,204	8,987
43000	Travel/Training	495	820	600
44101	Office Supplies	406	325	325
44400	Vehicle Fuel	216	500	300
44500	Postage	14	50	50
45432	Children's Activities	0	0	200
45434	Special Events	2,725	2,750	3,500
45438	Kids Camp	4,122	10,000	10,000
45439	Trends/Teen Camp	0	7,583	5,000
45443	Saturday Soccer	355	700	750
45444	Saturday Basketball	1,296	1,300	1,600
45445	Granite State Track and Field	390	450	450
45500	Association Dues	65	70	75
45601	Cell Phones	258	375	516





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**GENERAL FUND FY2023-2024 ADOPTED BUDGET**

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

<i>ACCT NUMBER</i>	<i>DESCRIPTION</i>	<i>21-22 ACTUAL</i>	<i>22-23 BUD</i>	<i>23-24 ADOPTED</i>
45901	Advertising	0	350	100
45910	Physicals	1,681	1,750	1,750
46300	Fleet & Equip Insurance	402	607	607
47200	Office Machine/Software Maint	0	750	5,000
47600	Vehicle Maintenance	0	250	250
48102	Water & Sewer	203	250	0

*Recreation* **145,902** **199,858** **215,092**

*Difference From Previous Budget* **15,234**

*Percentage Difference From Previous Budget* **7.62%**



## GENERAL FUND FY2023-2024 ADOPTED BUDGET

### 404 DEVELOPMENT SERVICES

#### 427 CITY HALL

ACCT NUMBER	DESCRIPTION	21-22 ACTUAL	22-23 BUD	23-24 ADOPTED
40200	Full Time Salaries	34,044	34,611	39,449
40400	Longevity	0	0	1,000
41100	Health/Dental Ins	23,490	23,973	25,480
41200	Life & Disability	578	622	670
41700	Fica/Medicare	2,576	2,648	3,094
41750	Unemploy Insurance	38	58	58
41775	Workers Comp Insurance	30	52	52
41780	State Retirement	4,782	4,866	5,473
44101	Office Supplies	2,052	2,500	2,500
44300	Janitorial Supplies	1,096	2,200	2,500
44903	Meeting Supplies	71	150	150
45600	Telephone	18,814	18,000	20,400
45601	Cell Phones	564	700	600
45950	Rentals	5,757	5,720	6,100
47200	Office Machine/Software Maint	8,401	12,000	9,600
47201	Office Equip	2,034	3,500	3,500
48101	Electricity	27,147	28,000	35,000
48102	Water & Sewer	1,405	1,500	1,500
48103	Heating Fuel	2,749	5,000	7,500
48200	Building Maint	22,696	20,000	20,000
48201	Maintenance Contracts	5,350	10,570	11,530
48202	Old City Hall	9,453	8,200	10,200
48203	National Guard Utilities	10,757	0	10,000
<i>City Hall</i>		<b>183,884</b>	<b>184,870</b>	<b>216,356</b>
<i>Difference From Previous Budget</i>				<b>31,486</b>
<i>Percentage Difference From Previous Budget</i>				<b>17.03%</b>
<i>Total Development Services</i>		<b>1,051,612</b>	<b>942,564</b>	<b>1,037,072</b>
<i>Difference From Previous Budget</i>				<b>94,507</b>
<i>Percentage Difference From Previous Budget</i>				<b>10.03%</b>



## GENERAL FUND FY2023-2024 ADOPTED BUDGET

### 405 PUBLIC SAFETY

#### 500 POLICE ADMIN

<i>ACCT NUMBER</i>	<i>DESCRIPTION</i>	<i>21-22 ACTUAL</i>	<i>22-23 BUD</i>	<i>23-24 ADOPTED</i>
40200	Full Time Salaries	215,357	217,352	235,526
40300	Overtime	0	250	200
40400	Longevity	1,664	0	10,500
40420	Holiday Pay	2,472	3,202	3,202
40470	Leave Buyouts	179,615	0	0
41100	Health/Dental Ins	45,497	46,189	49,110
41200	Life & Disability	2,991	3,045	3,109
41500	Retirees Life Insurance	3,668	4,200	5,145
41700	Fica/Medicare	8,635	10,181	11,739
41750	Unemploy Insurance	170	193	193
41775	Workers Comp Insurance	3,095	6,404	6,655
41780	State Retirement	63,954	52,495	54,765
43000	Travel/Training	2,287	1,500	1,500
43001	Tuition Reimbursements	0	2,500	5,000
44101	Office Supplies	8,307	4,500	4,500
44150	Period & Forms	1,858	1,250	1,500
44300	Janitorial Supplies	1,741	1,250	1,500
44400	Vehicle Fuel	150	850	850
44500	Postage	1,269	1,500	1,300
44800	Clothing	16,938	10,000	16,000
45300	Cleaning Service-Clothes	243	250	250
45500	Association Dues	390	450	2,450
45800	Printing	675	1,000	750
45910	Physicals	940	500	5,000




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**GENERAL FUND FY2023-2024 ADOPTED BUDGET**

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**405 PUBLIC SAFETY**

**500 POLICE ADMIN**

<i><b>ACCT NUMBER</b></i>	<i><b>DESCRIPTION</b></i>	<i><b>21-22 ACTUAL</b></i>	<i><b>22-23 BUD</b></i>	<i><b>23-24 ADOPTED</b></i>
45924	Misc Supplies	3,109	1,500	1,500
45926	Pre Employment Check	326	325	325
45951	Testing Fees	2,936	1,500	1,950
46100	Building Ins	8,900	11,500	12,038
46200	Professional Insurance	28,776	37,181	38,921
46300	Fleet & Equip Insurance	4,257	5,500	5,757
47100	Computer Supply/Maint	39,237	41,037	46,663
47200	Office Machine/Software Maint	1,432	1,000	1,500
47600	Vehicle Maintenance	0	750	2,000

<i>Police Admin</i>	<b>650,888</b>	<b>469,354</b>	<b>531,398</b>
<i>Difference From Previous Budget</i>			62,044
<i>Percentage Difference From Previous Budget</i>			13.22%



## GENERAL FUND FY2023-2024 ADOPTED BUDGET

### 405 PUBLIC SAFETY

#### 510 PATROL

<b>ACCT NUMBER</b>	<b>DESCRIPTION</b>	<b>21-22 ACTUAL</b>	<b>22-23 BUD</b>	<b>23-24 ADOPTED</b>
40200	Full Time Salaries	1,013,857	1,332,479	1,373,217
40300	Overtime	121,862	95,000	100,000
40330	Overtime - Police Court	8,581	7,000	7,000
40400	Longevity	2,496	832	17,500
40410	Training	16,408	18,000	18,000
40420	Holiday Pay	39,895	46,000	46,000
40440	Educational Incentive	8,250	10,625	10,625
41100	Health/Dental Ins	322,920	423,673	350,070
41200	Life & Disability	15,639	19,520	19,130
41700	Fica/Medicare	19,090	21,894	22,799
41750	Unemploy Insurance	1,192	1,352	1,546
41775	Workers Comp Insurance	20,780	46,688	42,965
41780	State Retirement	462,575	500,336	491,829
43000	Travel/Training	4,979	7,000	7,000
43002	Firearm Supplies	9,165	10,500	12,500
44400	Vehicle Fuel	31,528	30,000	32,000
45300	Cleaning Service-Clothes	5,701	4,500	5,500
45500	Association Dues	50	200	200
45913	Veterinary Services	100	1,200	1,000
47250	Operating Equipment Maint	1,347	1,350	2,000
47600	Vehicle Maintenance	35,523	25,000	30,000
49920	Police K9 Program	1,695	3,000	2,500
<i>Patrol</i>		<b>2,143,633</b>	<b>2,606,149</b>	<b>2,593,381</b>
<i>Difference From Previous Budget</i>				<b>-12,768</b>
<i>Percentage Difference From Previous Budget</i>				<b>-0.49%</b>



## GENERAL FUND FY2023-2024 ADOPTED BUDGET

### 405 PUBLIC SAFETY

#### 520 INVESTIGATIONS

ACCT NUMBER	DESCRIPTION	21-22 ACTUAL	22-23 BUD	23-24 ADOPTED
40200	Full Time Salaries	446,009	456,370	473,436
40300	Overtime	23,943	23,000	25,000
40400	Longevity	1,040	1,248	10,000
40420	Holiday Pay	16,531	17,000	19,500
40430	Clothing Allowance	2,000	2,000	3,000
40440	Educational Incentive	1,250	1,250	2,000
40450	Standby	6,010	5,840	11,648
41100	Health/Dental Ins	134,537	150,706	146,564
41200	Life & Disability	5,921	6,367	6,218
41700	Fica/Medicare	6,863	7,347	7,896
41750	Unemploy Insurance	341	386	386
41775	Workers Comp Insurance	7,202	15,719	14,465
41780	State Retirement	160,202	170,826	169,407
43000	Travel/Training	2,485	2,500	6,000
44400	Vehicle Fuel	3,179	2,500	3,500
45300	Cleaning Service-Clothes	522	200	1,200
45500	Association Dues	340	275	350
45900	Miscellaneous Services	3,757	2,500	3,500
47200	Office Machine/Software Maint	4,300	4,500	5,000
47600	Vehicle Maintenance	3,733	3,000	3,000
<i>Investigations</i>		<b>830,166</b>	<b>873,534</b>	<b>912,070</b>
<i>Difference From Previous Budget</i>				38,536
<i>Percentage Difference From Previous Budget</i>				4.41%



## GENERAL FUND FY2023-2024 ADOPTED BUDGET

### 405 PUBLIC SAFETY

#### 530 POLICE SUPPORT

ACCT NUMBER	DESCRIPTION	21-22 ACTUAL	22-23 BUD	23-24 ADOPTED
40200	Full Time Salaries	245,732	248,289	263,739
40220	Part Time Salaries	8,931	10,408	20,000
40300	Overtime	30,150	12,000	15,000
40400	Longevity	0	0	6,500
40420	Holiday Pay	9,623	12,000	12,000
41100	Health/Dental Ins	67,119	65,814	80,172
41200	Life & Disability	3,445	3,921	3,889
41700	Fica/Medicare	21,755	21,626	24,269
41750	Unemploy Insurance	397	370	502
41775	Workers Comp Insurance	3,639	7,887	7,887
41780	State Retirement	37,085	38,284	40,216
45300	Cleaning Service-Clothes	0	100	100
45600	Telephone	12,620	12,840	12,840
45601	Cell Phones	8,743	9,000	9,000
45700	Contract Services	1,226	1,274	1,274
47200	Office Machine/Software Maint	252	200	200
47250	Operating Equipment Maint	9,149	3,000	7,000
48101	Electricity	32,715	32,000	38,000
48102	Water & Sewer	1,182	1,064	1,098
48103	Heating Fuel	16,451	20,000	20,000
48200	Building Maint	16,238	14,000	20,000
<i>Police Support</i>		<b>526,454</b>	<b>514,077</b>	<b>583,686</b>
<i>Difference From Previous Budget</i>				<b>69,609</b>
<i>Percentage Difference From Previous Budget</i>				<b>13.54%</b>



## GENERAL FUND FY2023-2024 ADOPTED BUDGET

### 405 PUBLIC SAFETY

#### 540 TRAFFIC

<i>ACCT NUMBER</i>	<i>DESCRIPTION</i>	<i>21-22 ACTUAL</i>	<i>22-23 BUD</i>	<i>23-24 ADOPTED</i>
40220	Part Time Salaries	18,050	26,508	27,328
41700	Fica/Medicare	1,381	2,028	2,091
41750	Unemploy Insurance	114	106	106
41775	Workers Comp Insurance	433	819	844
44400	Vehicle Fuel	614	600	750
47600	Vehicle Maintenance	955	1,000	1,000
<i>Traffic</i>		<i>21,546</i>	<i>31,061</i>	<i>32,119</i>
<i>Difference From Previous Budget</i>				<i>1,058</i>
<i>Percentage Difference From Previous Budget</i>				<i>3.41%</i>





## GENERAL FUND FY2023-2024 ADOPTED BUDGET

### 405 PUBLIC SAFETY

#### 550 PROSECUTION

ACCT NUMBER	DESCRIPTION	21-22 ACTUAL	22-23 BUD	23-24 ADOPTED
40200	Full Time Salaries	73,508	74,755	80,208
40300	Overtime	0	500	500
40400	Longevity	0	0	3,500
40420	Holiday Pay	3,366	3,450	3,900
40430	Clothing Allowance	400	400	400
41100	Health/Dental Ins	18,947	19,389	20,628
41200	Life & Disability	1,023	1,047	1,047
41700	Fica/Medicare	1,072	1,147	1,283
41750	Unemploy Insurance	57	64	64
41775	Workers Comp Insurance	1,140	2,444	2,465
41780	State Retirement	25,987	26,665	27,560
45300	Cleaning Service-Clothes	463	250	250
45700	Contract Services	20,000	20,000	35,000

<i>Prosecution</i>	<b>145,962</b>	<b>150,111</b>	<b>176,805</b>
<i>Difference From Previous Budget</i>			26,694
<i>Percentage Difference From Previous Budget</i>			17.78%



## GENERAL FUND FY2023-2024 ADOPTED BUDGET

### 405 PUBLIC SAFETY

#### 570 FIRE ADMINISTRATION

ACCT NUMBER	DESCRIPTION	21-22 ACTUAL	22-23 BUD	23-24 ADOPTED
40200	Full Time Salaries	143,361	147,599	204,809
40430	Clothing Allowance	104	650	1,400
40400	Longevity	0	0	1,000
41100	Health/Dental Ins	28,860	29,782	24,523
41200	Life & Disability	2,037	2,080	2,902
41500	Retirees Life Insurance	3,081	3,448	3,448
41700	Fica/Medicare	4,467	4,777	5,893
41750	Unemploy Insurance	77	117	160
41775	Workers Comp Insurance	3,592	6,236	10,771
41780	State Retirement	39,863	40,641	54,627
43000	Travel/Training	100	1,000	1,500
44101	Office Supplies	2,307	2,100	2,100
44150	Period & Forms	0	200	200
44151	Fire Prevention Ed Sup	525	950	1,200
44152	Reference Books	70	300	400
44400	Vehicle Fuel	0	1,000	1,000
44500	Postage	37	100	100
45500	Association Dues	4,549	5,100	5,100
45600	Telephone	3,350	2,200	6,600
45601	Cell Phones	288	800	300
45702	Misc	74	500	250
45901	Advertising	0	300	200
45910	Physicals	0	200	200
46100	Building Ins	2,128	3,209	3,400
46300	Fleet & Equip Insurance	389	586	615
47200	Office Machine/Software Maint	4,176	4,500	4,700
47600	Vehicle Maintenance	0	800	800
48101	Electricity	7,933	8,000	14,000
48102	Water & Sewer	3,342	2,600	2,600
48103	Heating Fuel	8,381	6,000	6,000
48106	Internet Services	1,473	3,000	100

<i>Fire Administration</i>	<b>264,564</b>	<b>278,775</b>	<b>360,898</b>
<i>Difference From Previous Budget</i>			82,123
<i>Percentage Difference From Previous Budget</i>			29.46%



## GENERAL FUND FY2023-2024 ADOPTED BUDGET

### 405 PUBLIC SAFETY

#### 580 FIRE FIGHTING

<i>ACCT NUMBER</i>	<i>DESCRIPTION</i>	<i>21-22 ACTUAL</i>	<i>22-23 BUD</i>	<i>23-24 ADOPTED</i>
40200	Full Time Salaries	855,012	905,190	970,659
40310	Overtime - Fire Replacement	253,374	179,000	179,000
40320	Overtime - Fire Recall	18,993	25,000	25,000
40400	Longevity	0	0	26,000
40410	Training	4,271	9,000	9,000
40420	Holiday Pay	62,387	55,000	63,000
40430	Clothing Allowance	9,573	10,400	11,200
40440	Educational Incentive	20,933	21,400	7,000
40470	Leave Buyouts	0	500	500
41100	Health/Dental Ins	334,032	338,700	352,501
41200	Life & Disability	13,117	12,748	14,154
41700	Fica/Medicare	17,004	17,479	18,725
41750	Unemploy Insurance	612	933	950
41775	Workers Comp Insurance	36,364	63,141	58,105
41780	State Retirement	393,226	397,691	388,528
43000	Travel/Training	1,486	1,000	1,000
44103	Hardware & Tools	4,473	6,000	6,000
44106	Building Maint Supplies	3,078	2,000	4,000
44400	Vehicle Fuel	8,233	8,000	8,000
44402	Other Petroleum & Chemicals	0	1,000	1,000
44800	Clothing	5,510	16,000	18,000
44901	Miscellaneous Supplies	80	500	500
45910	Physicals	0	600	600
46300	Fleet & Equip Insurance	2,322	3,501	3,501
47500	Operating Equipment Maint	5,890	7,000	8,000
47501	Fire Alarm Maint	111	0	0
47502	Ems Supplies	2,702	1,500	1,800
47600	Vehicle Maintenance	20,914	18,000	20,000
48200	Building Maint	6,599	5,000	6,000



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**GENERAL FUND FY2023-2024 ADOPTED BUDGET**

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

<b>ACCT NUMBER</b>	<b>DESCRIPTION</b>	<b>21-22 ACTUAL</b>	<b>22-23 BUD</b>	<b>23-24 ADOPTED</b>
	<i>Fire Fighting</i>	<b>2,080,298</b>	<b>2,106,283</b>	<b>2,202,723</b>
	<i>Difference From Previous Budget</i>			<b>96,440</b>
	<i>Percentage Difference From Previous Budget</i>			<b>4.58%</b>
<hr/>				
	<i>Total Public Safety</i>	<b>6,663,513</b>	<b>7,029,344</b>	<b>7,393,080</b>
	<i>Difference From Previous Budget</i>			<b>363,736</b>
	<i>Percentage Difference From Previous Budget</i>			<b>5.17%</b>



## GENERAL FUND FY2023-2024 ADOPTED BUDGET

### 406 PUBLIC WORKS AND UTILITIES

#### 600 PW ADMINISTRATION

<i>ACCT NUMBER</i>	<i>DESCRIPTION</i>	<i>21-22 ACTUAL</i>	<i>22-23 BUD</i>	<i>23-24 ADOPTED</i>
40200	Full Time Salaries	727,773	752,498	805,143
40240	Seasonal Salaries	25,688	30,000	30,000
40300	Overtime	51,480	40,000	40,000
40400	Longevity	1,664	1,664	16,500
40430	Clothing Allowance	3,053	3,600	3,600
40450	Standby	11,770	13,600	13,600
41100	Health/Dental Ins	241,991	250,224	263,005
41200	Life & Disability	10,974	11,565	11,900
41500	Retirees Life Insurance	779	780	780
41700	Fica/Medicare	60,055	64,364	69,526
41750	Unemploy Insurance	523	797	800
41775	Workers Comp Insurance	30,075	52,220	48,055
41780	State Retirement	105,676	113,571	118,420
43000	Travel/Training	3,624	3,000	3,000
44101	Office Supplies	1,534	2,100	2,100
44103	Hardware & Tools	2,275	2,500	2,500
44104	Paging Units	305	400	400
44400	Vehicle Fuel	1,227	1,000	1,300
44500	Postage	316	200	300
44654	Safety Materials	3,512	3,700	3,000
44800	Clothing	2,576	2,500	2,500
45500	Association Dues	369	400	700
45600	Telephone	3,135	2,000	2,000
45601	Cell Phones	1,890	1,500	2,140
45901	Advertising	401	750	500
45910	Physicals	3,364	2,000	2,000



## GENERAL FUND FY2023-2024 ADOPTED BUDGET

### 406 PUBLIC WORKS AND UTILITIES

#### 600 PW ADMINISTRATION

ACCT NUMBER	DESCRIPTION	21-22 ACTUAL	22-23 BUD	23-24 ADOPTED
45914	Permits and Fees	1,027	1,000	1,000
45950	Rentals	0	500	500
46100	Building Ins	5,418	8,169	8,600
46300	Fleet & Equip Insurance	9,287	14,004	14,700
47200	Office Machine/Software Maint	1,333	2,000	1,350
47201	Office Equip	1,505	1,000	1,500
47600	Vehicle Maintenance	768	800	800
48101	Electricity	7,391	7,500	9,375
48102	Water & Sewer	1,541	1,500	1,500
48103	Heating Fuel	21,622	13,000	13,200
48106	Internet Services	1,258	1,250	1,258
48200	Building Maint	17,164	8,000	12,000

*PW Administration* **1,364,343** **1,415,656** **1,509,552**

*Difference From Previous Budget* **93,896**

*Percentage Difference From Previous Budget* **6.63%**




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**GENERAL FUND FY2023-2024 ADOPTED BUDGET**

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**406 PUBLIC WORKS AND UTILITIES**

**610 STREET MAINTENANCE**

<b>ACCT NUMBER</b>	<b>DESCRIPTION</b>	<b>21-22 ACTUAL</b>	<b>22-23 BUD</b>	<b>23-24 ADOPTED</b>
44175	Hot Top/Patch	12,601	15,000	15,000
44176	Traffic Signs	2,667	6,000	6,000
44177	Paint For Roads	21,823	52,350	52,000
44400	Vehicle Fuel	41,781	35,000	35,000
45700	Contract Services	248	100	100
45704	Tree/Stump Removal	1,050	2,000	2,000
45705	Catch Basin Cleaning	9,900	10,000	18,750
46001	Repairs And Maint	10,422	15,000	15,000
47300	Sweeper Parts	10,480	11,000	11,000
49102	Sidewalk Project	6,742	100,000	110,000
49104	Road Resurfacing	1,004,676	900,000	900,000

<i>Street Maintenance</i>	<b>1,122,389</b>	<b>1,146,450</b>	<b>1,164,850</b>
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<i>Difference From Previous Budget</i>			<b>18,400</b>
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<i>Percentage Difference From Previous Budget</i>			<b>1.60%</b>
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## GENERAL FUND FY2023-2024 ADOPTED BUDGET

### 406 PUBLIC WORKS AND UTILITIES

#### 611 SNOW REMOVAL

<i>ACCT NUMBER</i>	<i>DESCRIPTION</i>	<i>21-22 ACTUAL</i>	<i>22-23 BUD</i>	<i>23-24 ADOPTED</i>
43000	Travel/Training	590	600	600
44179	Salt and Sand	84,005	100,000	105,000
44180	Storm Pre-Treatment	0	1,500	1,500
46000	Contract Services	1,268	5,000	3,500
47301	Snow Equipment Repair	41,416	40,000	43,000
<i>Snow Removal</i>		<i>127,278</i>	<i>147,100</i>	<i>153,600</i>
<i>Difference From Previous Budget</i>				<i>6,500</i>
<i>Percentage Difference From Previous Budget</i>				<i>4.42%</i>






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**GENERAL FUND FY2023-2024 ADOPTED BUDGET**

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**406 PUBLIC WORKS AND UTILITIES**

**613 STREET LIGHTING**

<i><b>ACCT NUMBER</b></i>	<i><b>DESCRIPTION</b></i>	<i><b>21-22 ACTUAL</b></i>	<i><b>22-23 BUD</b></i>	<i><b>23-24 ADOPTED</b></i>
45430	Street Lights	56,739	75,000	75,000
45431	Traffic Lights-Utilities	3,077	9,200	9,200
45433	Traffic lights-Maint & Repairs	21,653	15,000	15,000
<hr/>				
	<i>Street Lighting</i>	<b>81,468</b>	<b>99,200</b>	<b>99,200</b>
	<i>Difference From Previous Budget</i>			0
	<i>Percentage Difference From Previous Budget</i>			0.00%




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**GENERAL FUND FY2023-2024 ADOPTED BUDGET**

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**406 PUBLIC WORKS AND UTILITIES**

**620 EQUIPMENT MAINTENANCE**

<i><b>ACCT NUMBER</b></i>	<i><b>DESCRIPTION</b></i>	<i><b>21-22 ACTUAL</b></i>	<i><b>22-23 BUD</b></i>	<i><b>23-24 ADOPTED</b></i>
44103	Hardware & Tools	2,484	2,240	3,000
44401	Heavy Equipment Maint	59,751	65,000	75,000
44402	Other Petroleum & Chemicals	8,800	9,240	10,000
44403	Cylinders	1,073	1,200	1,200
<i>Equipment Maintenance</i>		<i><b>72,108</b></i>	<i><b>77,680</b></i>	<i><b>89,200</b></i>
<i>Difference From Previous Budget</i>				<i>11,520</i>
<i>Percentage Difference From Previous Budget</i>				<i>14.83%</i>



## GENERAL FUND FY2023-2024 ADOPTED BUDGET

### 406 PUBLIC WORKS AND UTILITIES

#### 630 CITY ENGINEER

<i>ACCT NUMBER</i>	<i>DESCRIPTION</i>	<i>21-22 ACTUAL</i>	<i>22-23 BUD</i>	<i>23-24 ADOPTED</i>
40200	Full Time Salaries	90,537	91,406	100,736
40400	Longevity	0	0	1,000
41100	Health/Dental Ins	14,512	17,470	18,582
41200	Life & Disability	1,196	1,228	1,281
41500	Retirees Life Insurance	534	550	550
41700	Fica/Medicare	6,915	6,993	7,783
41750	Unemploy Insurance	38	58	60
41775	Workers Comp Insurance	1,224	2,125	2,125
41780	State Retirement	12,729	12,852	13,765
43000	Travel/Training	1,122	1,500	1,500
44101	Office Supplies	132	500	500
45500	Association Dues	0	270	509
47200	Office Machine/Software Maint	2,605	3,843	3,924
<i>City Engineer</i>		<i>131,545</i>	<i>138,795</i>	<i>152,315</i>
<i>Difference From Previous Budget</i>				<i>13,520</i>
<i>Percentage Difference From Previous Budget</i>				<i>9.74%</i>



## GENERAL FUND FY2023-2024 ADOPTED BUDGET

### 406 PUBLIC WORKS AND UTILITIES

#### 650 BUILDINGS AND GROUNDS

ACCT NUMBER	DESCRIPTION	21-22 ACTUAL	22-23 BUD	23-24 ADOPTED
44110	Op Supplies - Grounds/Landscaping	1,932	1,000	1,000
44202	Parks Repair	14,107	22,250	15,000
45700	Contract Services	39,682	42,000	42,000
45703	Adopt a Spot	495	750	500
46100	Building Ins	666	800	800
47500	Operating Equipment Maint	2,518	2,500	2,500
48101	Electricity	2,586	1,800	3,000
48102	Water & Sewer	10,052	6,500	10,500
48104	Trash Collection	420	500	500
48107	Field Maintenance	5,083	5,000	7,000
48200	Building Maint	4,759	4,500	4,500

<i>Buildings and Grounds</i>	<b>82,299</b>	<b>87,600</b>	<b>87,300</b>
<i>Difference From Previous Budget</i>			-300
<i>Percentage Difference From Previous Budget</i>			-0.34%



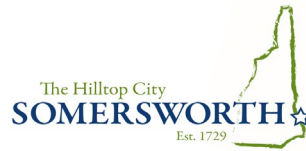
## GENERAL FUND FY2023-2024 ADOPTED BUDGET

### 406 PUBLIC WORKS AND UTILITIES

#### 660 CEMETERY

<i>ACCT NUMBER</i>	<i>DESCRIPTION</i>	<i>21-22 ACTUAL</i>	<i>22-23 BUD</i>	<i>23-24 ADOPTED</i>
43000	Travel/Training	50	50	90
43700	Cemetery Promotional Events	0	650	500
44108	Flowers Plantings Trees	161	350	350
44601	Maintenance	5,310	4,100	4,800
45500	Association Dues	0	50	50
48102	Water & Sewer	170	150	180
48200	Building Maint	635	3,420	2,800

<i>Cemetery</i>	<b>6,327</b>	<b>8,770</b>	<b>8,770</b>
<i>Difference From Previous Budget</i>			0
<i>Percentage Difference From Previous Budget</i>			0.00%




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**GENERAL FUND FY2023-2024 ADOPTED BUDGET**

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**406 PUBLIC WORKS AND UTILITIES**

**670 SOLID WASTE COLLECTION**

<b>ACCT NUMBER</b>	<b>DESCRIPTION</b>	<b>21-22 ACTUAL</b>	<b>22-23 BUD</b>	<b>23-24 ADOPTED</b>
45425	HHHCD Hazardous Waste	5,429	6,000	6,000
45426	Lamprey Apportionment	5,549	8,988	6,761
45446	Curbside Recycling	157,512	230,000	240,000
48104	Trash Collection	8,088	9,000	9,000
48108	Winter St. Monitoring Wells	0	0	13,650
48112	Maple St. Monitoring Wells	0	0	40,000
<i>Solid Waste Collection</i>		<b>176,578</b>	<b>253,988</b>	<b>315,411</b>
<i>Difference From Previous Budget</i>				<b>61,423</b>
<i>Percentage Difference From Previous Budget</i>				<b>24.18%</b>
<i>Total Public Works and Utilities</i>		<b>3,164,335</b>	<b>3,375,239</b>	<b>3,580,198</b>
<i>Difference From Previous Budget</i>				<b>204,959</b>
<i>Percentage Difference From Previous Budget</i>				<b>6.07%</b>



## GENERAL FUND FY2023-2024 ADOPTED BUDGET

### 407 OTHER EXPENSES

#### 700 TRANSFER TO DEBT SERVICE

ACCT NUMBER	DESCRIPTION	21-22 ACTUAL	22-23 BUD	23-24 ADOPTED
49735	Police Station	225,000	0	0
49736	Police Station Int	44	0	0
49737	Downtown Imp - Prin	116,875	116,875	116,875
49738	Downtown Imp - Int	42,773	36,520	30,267
49739	Downtown Imp/Bridge Prin	29,400	29,400	29,400
49740	Downtown Imp/Bridge Int	10,687	9,188	7,688
49741	High Street Paving - Prin	85,500	85,500	85,500
49742	High Street Pavint - Int	15,262	10,901	6,541
49743	Cemetery Road Reconstruction - Prin	72,667	71,333	71,667
49744	Cemetery Road Reconstruction - Int	45,961	41,750	38,112
49745	Fire Station - Prin	0	164,600	176,100
49746	Fire Station - Int	0	248,157	236,362

**644,168      814,224      798,512**

**-15,712**

**-1.93%**

*Transfer to Debt Service*

*Difference From Previous Budget*

*Percentage Difference From Previous Budget*



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**GENERAL FUND FY2023-2024 ADOPTED BUDGET**

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

<b>ACCT NUMBER</b>	<b>DESCRIPTION</b>	<b>21-22 ACTUAL</b>	<b>22-23 BUD</b>	<b>23-24 ADOPTED</b>
49315	Fire/Pumper Truck		106,252	106,252
49323	City Vehicle Leases	283,144	313,660	272,120
49341	Police Taser Lease	11,192	11,192	26,159
<i>Capital Leases</i>		<b>294,335</b>	<b>431,104</b>	<b>404,531</b>
<i>Difference From Previous Budget</i>				-26,573
<i>Percentage Difference From Previous Budget</i>				-6.16%





## GENERAL FUND FY2023-2024 ADOPTED BUDGET

### 407 OTHER EXPENSES

#### 710 TRANSFER TO OTHER CAPITAL FUNDS

<b>ACCT NUMBER</b>	<b>DESCRIPTION</b>	<b>21-22 ACTUAL</b>	<b>22-23 BUD</b>	<b>23-24 ADOPTED</b>
49807	Sidewalk Improvement CRF	30,000	13,000	0
49808	Accrued Liability	2,500	2,500	2,500
49810	Facility Maintenance CRF	5,000	5,000	5,000
49812	Superfund Landfill Monitoring	103,081	115,201	172,073
49815	Recreational Facilities CRF	3,000	3,000	3,000
49817	Transfer to Fire Station Proj	1,300,000	0	0
<i>Transfer to Other Capital Funds</i>		<b><i>1,443,581</i></b>	<b><i>138,701</i></b>	<b><i>182,573</i></b>
<i>Difference From Previous Budget</i>				<b><i>43,872</i></b>
<i>Percentage Difference From Previous Budget</i>				<b><i>31.63%</i></b>
<i>Total Other Expenses</i>		<b><i>2,382,084</i></b>	<b><i>1,384,029</i></b>	<b><i>1,385,616</i></b>
<i>Difference From Previous Budget</i>				<b><i>1,587</i></b>
<i>Percentage Difference From Previous Budget</i>				<b><i>0.11%</i></b>



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**GENERAL FUND FY2023-2024 ADOPTED BUDGET**

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

<b>ACCT NUMBER</b>	<b>DESCRIPTION</b>	<b>21-22 ACTUAL</b>	<b>22-23 BUD</b>	<b>23-24 ADOPTED</b>
44900	Contingency	20,231	75,000	75,000

*Contingency* **20,231** **75,000** **75,000**

*Difference From Previous Budget* **0**

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



## GENERAL FUND FY2023-2024 ADOPTED BUDGET

### 408 OTHER EXPENSES

#### 900 CAPITAL OUTLAY

ACCT NUMBER	DESCRIPTION	21-22 ACTUAL	22-23 BUD	23-24 ADOPTED
49041	Financial Server Upgrade	19,286	0	0
49055	Fire SCBA Replacement	0	0	108,000
49069	Replace Portable Radios	5,948	0	0
49070	Replace Jaws of Life	0	35,000	0
49082	Downpayment on Vehicle Lease	35,782	20,000	20,000
49084	Thermal Imaging Camera	0	11,308	0
49099	Rocky Hill Road Culvert	98,163	0	0
49109	Veterans Memorial	27,554	0	0
49119	Crane Boom - Public Works	6,047	0	0
49120	Paint DPW Truck	5,685	0	0
49122	Rotary/Flail Mower DPW	14,691	0	0
49123	Millennium Park Lights Repair	5,249	0	0
49124	Nadeau Street	1,073	0	0
49125	Jules Bisson BBall Court	0	20,000	0
49126	PD Server Replacement	0	26,151	0
49127	Library Building Assessment	0	55,000	0
49129	Blackwater Road Culvert	46,955	0	0
49130	Body Worn Cameras	27,160	0	0
49155	Jules Bisson Park Improvements	0	0	30,000
49156	DPW Barricades	0	0	13,000
49157	DPW Mechanic Scan Tool	0	0	11,750
49158	Ash Street Park Improvements	0	0	10,000

*Capital Outlay* **293,594** **167,459** **192,750**

*Difference From Previous Budget* **25,291**

*Percentage Difference From Previous Budget* **15.10%**

	21-22 BUD	23-24 ADOPTED
<b>Total General Fund Appropriations</b>	<b>\$15,353,616</b>	<b>\$16,281,797</b>

<b>Increase/(Decrease) in Gross G/F Budget</b>	<b>\$928,181</b>
<b>Percentage change in Gross G/F Budget</b>	<b>6.05%</b>




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**GENERAL FUND FY2023-2024 ADOPTED BUDGET**

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**408 COUNTY ASSESSMENT**

**810 INTERGOVERNMENTAL ASSESSMENTS**

<i><b>ACCT NUMBER</b></i>	<i><b>DESCRIPTION</b></i>	<i><b>21-22 ACTUAL</b></i>	<i><b>22-23 BUD</b></i>	<i><b>23-24 ADOPTED</b></i>
42500	County Tax	2,814,651	2,947,120	3,049,883
	<i>Intergovernmental Assessment</i>	<i>2,814,651</i>	<i>2,947,120</i>	<i>3,049,883</i>
	<i>Difference From Previous Budget</i>			<i>102,763</i>
	<i>Percentage Difference From Previous Budget</i>			<i>3.49%</i>

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*County estimates of Taxes to be raised as submitted on 1/15/2023 = \$38,678,084*

*Somersworth's prior years percentage of assessment = 7.8853%*

*Current Estimate as of 1/15/2022 = (\$38,678,084 X 7.8853%) = \$3,049,883*



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**GENERAL FUND FY2023-2024 ADOPTED BUDGET**

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

<i><b>ACCT NUMBER</b></i>	<i><b>DESCRIPTION</b></i>	<i><b>21-22 ACTUAL</b></i>	<i><b>22-23 BUD</b></i>	<i><b>23-24 ADOPTED</b></i>
42000	Educational Expenses	25,643,515	27,022,046	27,281,817

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<i>School Expenses</i>	<i><b>25,643,515</b></i>	<i><b>27,022,046</b></i>	<i><b>27,281,817</b></i>
<i>Difference From Previous Budget</i>			<i>259,771</i>
<i>Percentage Difference From Previous Budget</i>			<i>0.96%</i>




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**GENERAL FUND FY2023-2024 ADOPTED BUDGET**

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**409 SCHOOL DEPARTMENT**

**910 SCHOOL DEBT SERVICE**

<i><b>ACCT NUMBER</b></i>	<i><b>DESCRIPTION</b></i>	<i><b>21-22 ACTUAL</b></i>	<i><b>22-23 BUD</b></i>	<i><b>23-24 ADOPTED</b></i>
42901	Transfer to Debt - Principal	1,153,268	1,146,701	1,113,245
42902	Transfer to Debt - Interest	680,782	690,839	713,960
<i>School Debt Service</i>		<i><b>1,834,050</b></i>	<i><b>1,837,540</b></i>	<i><b>1,827,205</b></i>
<i>Difference From Previous Budget</i>				<i>-10,335</i>
<i>Percentage Difference From Previous Budget</i>				<i>-0.56%</i>
<i>Total School Department</i>		<i><b>27,477,565</b></i>	<i><b>28,859,586</b></i>	<i><b>29,109,022</b></i>
<i>Difference From Previous Budget</i>				<i>249,436</i>
<i>Percentage Difference From Previous Budget</i>				<i>0.86%</i>



## ENTERPRISE FUNDS ESTIMATED REVENUE

	WASTE WATER	WATER	SOLID WASTE
<b>* Rates</b>	<b>\$8.05/100</b> <b>Cubic Ft.</b>	<b>\$5.40/100</b> <b>Cubic Ft.</b>	<b>\$2.40 - 30 Gal Bag</b> <b>\$1.85 - 15 Gal Bag</b>
Fees	3,200,000	2,900,000	660,000
Grants	139,462	0	0
Job Work & Merchandise	75,000	75,000	0
	<b>3,414,462</b>	<b>2,975,000</b>	<b>660,000</b>
<b>Gross Budget</b>	<b>4,183,996</b>	<b>3,236,505</b>	<b>647,260</b>
<b>Estimated Budget Surplus/(Deficit)</b>	<b>(769,534)</b>	<b>(261,505)</b>	<b>12,740</b>

**Rates approved by City Council:**

Effective Date		Wastewater		Water		Solid Waste
July 1, 2017		\$6.05/100 Cubic Ft.		\$4.40/100 Cubic Ft.	July 1, 2023	\$2.40 - 30 Gal Bag \$1.85 - 15 Gal Bag
July 1, 2018		\$6.65/100 Cubic Ft.		\$4.71/100 Cubic Ft.	July 1, 2024	\$2.65 - 30 Gal Bag \$2.10 - 15 Gal Bag
July 1, 2019		\$7.32/100 Cubic Ft.		\$5.04/100 Cubic Ft.		
July 1, 2020		\$8.05/100 Cubic Ft.		\$5.40/100 Cubic Ft.		



## WASTE WATER FUND FY2023-2024 ADOPTED BUDGET

### 406 ENTERPRISE FUNDS

#### 695 WASTE WATER

ACCT NUMBER	DESCRIPTION	21-22 ACTUAL	22-23 BUD	23-24 ADOPTED
40200	Full Time Salaries	340,626.17	352,206	392,796
40300	Overtime	9,692.38	5,000	5,000
40400	Longevity	0	0	9,000
40430	Clothing Allowance	883.48	1,800	1,800
40440	Educational Incentive	2,750.00	2,250	2,250
40450	Standby	20,440.00	20,384	20,384
41100	Health/Dental Ins	126,143	138,440	139,148
41200	Life & Disability	5,011	4,185	4,622
41700	Fica/Medicare	27,117	29,195	32,989
41750	Unemploy Insurance	281	440	440
41775	Workers Comp Insurance	5,232	9,084	9,084
41780	State Retirement	52,020	53,406	58,101
43000	Travel/Training	166	1,500	1,950
43500	Training/Licenses	1,098	1,650	1,671
44100	Operating Supplies	2,842	3,400	4,200
44101	Office Supplies	746	2,000	2,000
44104	Paging units	191	200	225
44400	Vehicle Fuel	1,069	1,500	1,500
44402	Other Petroleum & Chemicals	0	1,000	1,000
44500	Postage	134	300	200
44654	Safety Materials	1,359	2,000	1,500
44662	Sodium Hypochlorite	34,865	64,524	87,880
44663	Coagulant Polymer	39,450	48,880	45,000
44668	Misc Chemicals	0	5,223	5,223
44669	Sodium Aluminate	22,593	25,740	37,740
44670	Sodium Bisulfite	30,452	28,288	33,319
44800	Clothing - Safety Boots	1,241	1,800	1,500
45100	City Attorney/Legal Services	0	5,000	5,000
45200	Account & Audit	5,000	5,000	5,000
45421	Collection System Maint.	5,944	15,000	10,000
45441	Reimb City Departments	102,228	111,265	112,996
45600	Telephone	7,939	6,400	7,000
45700	Contract Services	41,448	39,732	39,732
45901	Advertising	0	200	100
45905	IT Consultant	2,711	3,835	4,845
45915	Title Search Fees	1,000	1,000	1,500





## WASTE WATER FUND FY2023-2024 ADOPTED BUDGET

### 406 ENTERPRISE FUNDS

#### 695 WASTE WATER

ACCT NUMBER	DESCRIPTION	21-22 ACTUAL	22-23 BUD	23-24 ADOPTED
45950	Rentals	3,000	3,000	3,000
46001	Repairs And Maint	64,445	133,000	111,000
46002	Solid Waste Disposal	213,356	265,052	266,482
46100	Building Ins	36,763	55,433	58,100
46300	Fleet & Equip Insurance	592	893	950
47100	Computer Supply /Maint	0	0	5,000
47201	Office Equip	6,655	8,500	4,500
47351	Lab Equipment & Testing	29,791	27,100	27,100
48101	Electricity	170,822	181,460	226,825
48102	Water & Sewer	6,383	10,000	8,000
48103	Heating Fuel	28,316	21,000	21,000
48109	Propane	617	900	900
49340	Engineering - WWTF Upgrade	0	0	450,000
49412	Meter Replacement Program	0	0	384,000
49737	Downtown Imp - Prin	0	37,400	37,400
49738	Downtown Imp - Int	12,947	11,686	9,685
49743	Cemetery Road Improvements - P	0	71,333	71,667
49744	Cemetery Road Improvements - I	44,590	41,750	38,112
49777	SRF Loan Payment-Prin	0	523,266	519,101
49778	SRF Loan Payment-Interest	21,320	54,720	39,037
49779	WWTF Upgrade - Prin		590,900	590,900
49780	WWTF Upgrade - Int	194,850	388,645	224,542
<i>Waste Water</i>		<i>1,727,121</i>	<i>3,417,865</i>	<i>4,183,996</i>
<i>Difference From Previous Budget</i>				<i>766,131</i>
<i>Percentage Difference From Previous Budget</i>				<i>22.42%</i>



## **WATER FUND FY2023-2024 ADOPTED BUDGET**

### **406 ENTERPRISE FUNDS**

#### **690 WATER DEPARTMENT**

<b>ACCT NUMBER</b>	<b>DESCRIPTION</b>	<b>21-22 ACTUAL</b>	<b>22-23 BUD</b>	<b>23-24 ADOPTED</b>
40200	Full Time Salaries	347,191	393,504	447,439
40300	Overtime	4,967	12,000	12,000
40400	Longevity	0	0	11,000
40430	Clothing Allowance	2,469	2,100	2,100
40440	Educational Incentive	2,500	2,200	2,200
40450	Standby/SCADA Pay	32,150	32,032	32,032
41100	Health/Dental Ins	136,539	167,731	171,204
41200	Life & Disability	5,370	5,638	5,998
41500	Retirees Life Insurance	491	491	491
41700	Fica/Medicare	28,872	33,800	38,768
41750	Unemploy Insurance	281	428	430
41775	Workers Comp Insurance	6,391	11,098	11,098
41780	State Retirement	52,188	61,827	68,282
43000	Travel/Training	3,407	4,265	4,300
44101	Office Supplies	6,260	7,000	7,000
44104	Paging units	466	400	500
44400	Vehicle Fuel	4,783	3,500	5,000
44500	Postage	19,798	20,000	20,000
44654	Safety Materials	2,305	2,500	2,500
44661	Sodium Hydroxide	55,836	64,000	109,914
44662	Sodium Hypochlorite	9,383	16,980	27,040
44664	Polymer Aid	4,921	9,900	12,225
44665	Activated Carbon	18,630	21,200	26,840
44666	Poly Phosphate	20,302	25,856	28,868
44668	Misc Chemicals	11,104	11,000	11,000
44669	Aluminum Sulphate	90,584	91,200	114,400

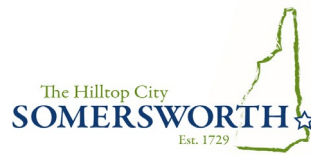


## WATER FUND FY2023-2024 ADOPTED BUDGET

### 406 ENTERPRISE FUNDS

#### 690 WATER DEPARTMENT

<i>ACCT NUMBER</i>	<i>DESCRIPTION</i>	<i>21-22 ACTUAL</i>	<i>22-23 BUD</i>	<i>23-24 ADOPTED</i>
44800	Clothing	1,295	2,100	2,100
45100	Legal Services	0	5,000	5,000
45200	Account & Audit	5,000	5,000	5,000
45401	Repairs To Mains	69,235	75,000	75,000
45403	Repairs To Services	17,718	7,500	10,000
45404	Repairs To Hydrants	7,596	8,000	10,000
45422	Repair WTP Struct & Eq.	31,768	31,000	42,350
45441	Reimb City Departments	119,228	128,265	129,996
45448	Lagoon Cleaning	90,128	50,000	50,000
45600	Telephone	8,103	7,260	11,872
45601	Cell Phones	669	828	558
45700	Contract Services	80,809	70,000	80,000
45905	IT Consultant	2,294	2,502	3,500
45908	Consultant	1,925	5,000	5,000
45915	Title Search Fees	1,000	1,000	1,500
45950	Rentals	3,000	3,000	3,000
46100	Building Ins	18,188	27,443	29,000
46300	Fleet & Equip Insurance	1,771	2,670	2,800
47200	Office Machine/Software Maint	4,972	5,000	5,000
47201	Office Equip	7,165	5,700	5,700
47351	Lab Equipment & Testing	25,986	24,000	24,000
47352	Other Distrib. Equipment	4,154	4,000	7,000
47600	Vehicle Maintenance	1,824	2,000	2,000
48101	Electricity	130,797	136,000	170,000
48103	Heating Fuel	0	1,500	2,000
48104	Trash Collection	1,071	1,000	1,200
48109	Propane	33,758	35,000	35,000
49353	Meters	19,175	25,000	25,000



## WATER FUND FY2023-2024 ADOPTED BUDGET

### 406 ENTERPRISE FUNDS

#### 690 WATER DEPARTMENT

ACCT NUMBER	DESCRIPTION	21-22 ACTUAL	22-23 BUD	23-24 ADOPTED
49394	Noble Pine Water Tank Rehab	0	154,500	0
49396	Rocky Hill Rd Well Analysis	5,600	0	0
49387	Replace Raw Water Pumps	0	0	100,000
49410	Water Main Replacement	0	172,500	0
49411	WTP Evaluation	0	100,000	0
49412	Meter Replacement Program	0	0	576,000
49737	Downtown Imp - Prin	0	79,475	79,475
49738	Downtown Imp - Int	27,513	24,833	20,581
49743	Cemetery Road Imp - Prin	0	71,333	71,667
49744	Cemetery Road Imp - Int	44,590	41,750	38,112
49754	Water Upgrade NHMBB P	0	90,000	90,000
49755	Water Upgrade NHMBB I	21,148	19,063	15,738
49756	Water Upgrade-SRF-Prin	0	260,000	270,000
49757	Water Upgrade-SRF-INT	315	58,900	48,500
49762	High ST Bond-Prin	0	9,500	9,500
49763	High St Bond- Int	1,517	1,211	727

<i>Water Department</i>	<b>1,656,499</b>	<b>2,754,483</b>	<b>3,236,505</b>
<i>Difference From Previous Budget</i>			482,022
<i>Percentage Difference From Previous Budget</i>			17.50%




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**SOLID WASTE FUND FY2023-2024 ADOPTED BUDGET**


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

<b>ACCT NUMBER</b>	<b>DESCRIPTION</b>	<b>21-22 ACTUAL</b>	<b>22-23 BUD</b>	<b>23-24 ADOPTED</b>
49600	Bags	99,049	90,000	100,000
49602	Bulky Waste Stickers	718	400	800
49604	Bulky Waste Disposal	9,331	10,500	10,500
49606	Collection Service	475,844	496,237	535,000
49608	Composting	724	720	960

*Solid Waste Disposal* **585,666** **597,857** **647,260**

*Difference From Previous Budget* **49,403**

*Percentage Difference From Previous Budget* **8.26%**




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**CABLE FUND FY2023-2024 ADOPTED BUDGET**


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**409 CABLE/COMMUNITY OUTREACH**


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**990 CABLE FUND**

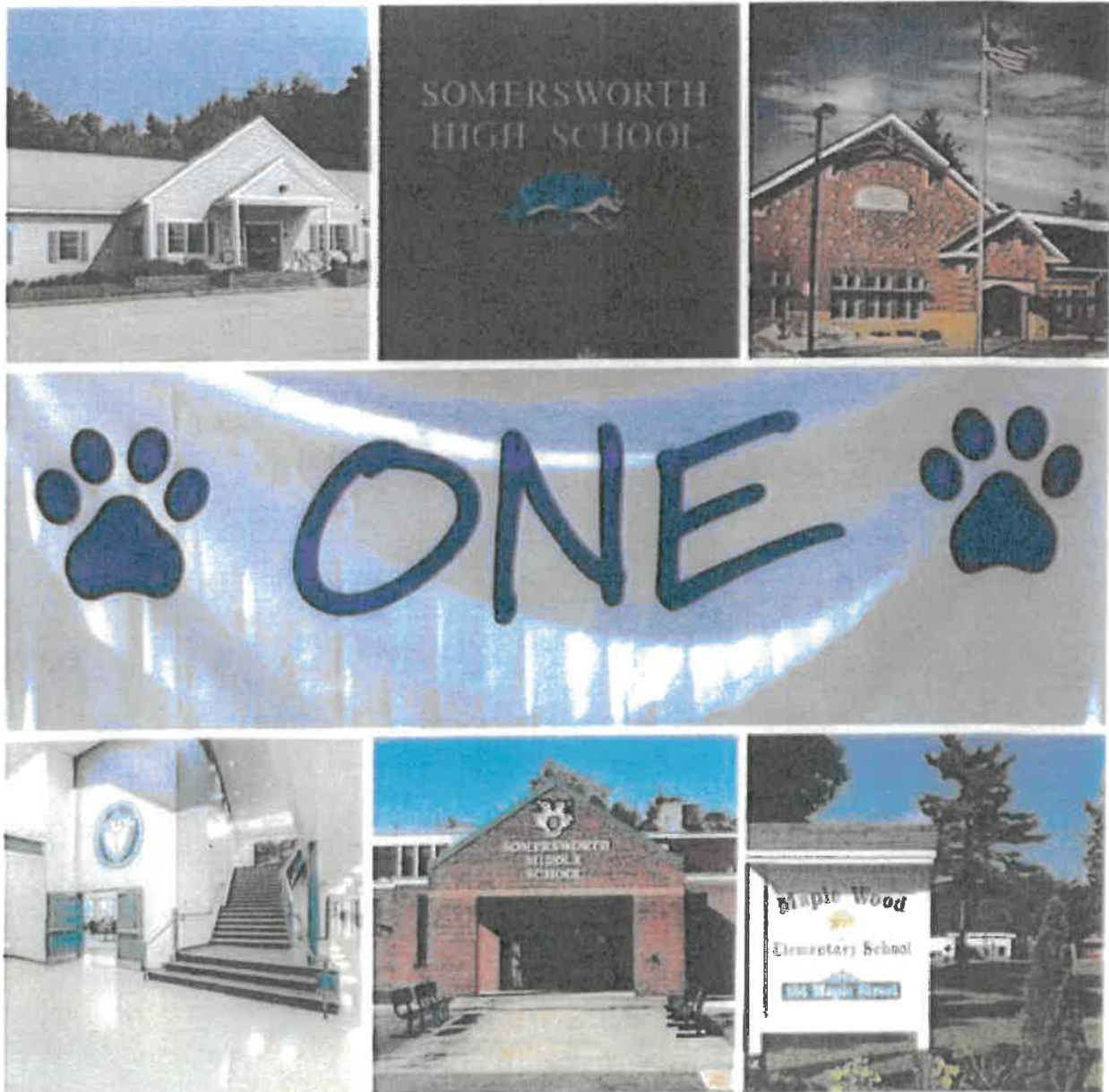
<b>ACCT NUMBER</b>	<b>DESCRIPTION</b>	<b>21-22 ACTUAL</b>	<b>22-23 BUD</b>	<b>23-24 ADOPTED</b>
40220	Part Time Salaries	22,636	26,650	5,000
41700	Fica/Medicare	1,732	2,039	383
41750	Unemploy Insurance	38	58	60
41775	Workers Comp Insurance	174	302	270
43000	Travel/Training	0	600	600
44100	Operating Supplies	2,229	2,500	2,500
45100	City Attorney/Legal Services	522	7,500	7,500
45700	Contract Services	8,474	12,000	38,000
47201	Equipment	4,230	20,000	20,000

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<i>Cable Fund</i>	<b>40,034</b>	<b>71,649</b>	<b>74,313</b>
<i>Difference From Previous Budget</i>			2,664
<i>Percentage Difference From Previous Budget</i>			3.72%

# SOMERSWORTH SCHOOL DISTRICT

## FY 2023-2024 PROPOSED BUDGET



# SCHOOL ADMINISTRATIVE UNIT FIFTY SIX

## Somersworth School District

51 West High Street

Somersworth, NH 03878

(603) 692-4450 • Fax (603)692-9100

Providing Services for SAU 104 Rollinsford School District



To: Honorable Mayor Dana Hilliard  
City Council Members  
Bob Belmore, City Manager  
Scott Smith, Finance Director

From: Somersworth School Board  
Lori Lane, Superintendent of Schools  
Katie Krauss, Business Administrator

Date: March 3, 2023

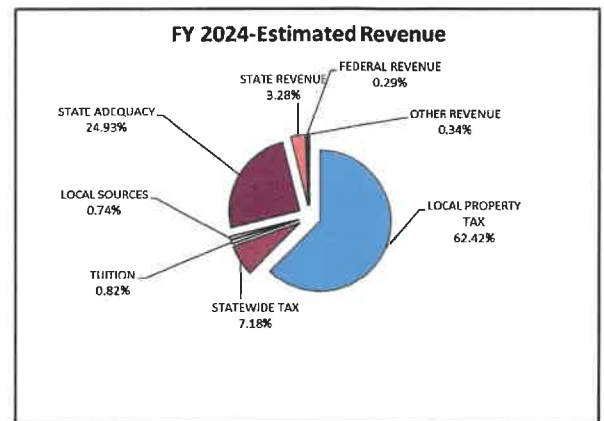
Regards: FY 2023-2024 School Department Proposed Budget

### Revenues

The projected Fiscal Year 2023-2024 estimated revenue is \$8,824,681, which results in a decrease in estimated revenue of approximately \$776,227.

Fiscal Year 2023-2024 proposed School Department General Fund appropriations will be supported from the following estimated revenue sources:

- \$20,284,341 in Municipal Property Taxes
- \$7,226,170 in State Adequacy Grant
- \$8,913 in Other State Aid
- \$50,000 in Medicaid Reimbursement
- \$471,201 in Building Aid
- \$425,000 in Special Education Aid
- \$55,000 in Tri-City Career Technical Aid
- \$239,000 in Tuition
- \$203,997 in Rollinsford SAU Revenue
- \$33,400 in Indirect Costs
- \$100,000 in Use of Fund Balance
- \$12,000 in Miscellaneous



The majority of the loss of revenue is due to a decrease in State of New Hampshire Adequacy Revenue. Based on prior and current year activity, revenue estimates were adjusted in the following areas: estimates were increased for Career and Technical Tuition, Special Education Aid and Building Use Fees. Estimates were also decreased for Medicaid Revenue. Finally, the School Board and City Council approved the use of fund balance in the amount of \$100,000 that will come from unexpended funds in the current year based on resolution 31-21.



## Expenditures

The Fiscal Year 2023-2024 Proposed Budget total is \$29,109,022. The proposed expenditure change is \$249,436 more than the Fiscal Year 2022-2023 Approved Budget. The expenditure changes are primarily due to the following general expenditure items:

- Medical Insurance **actual 12.1% increase for Custodians** and **actual 8.1% increase for all other staff** over 2022-2023 actual rates
- Primex Property and Liability- 7% Increase
- Primex Workers Compensation- 1% Decrease
- Northeast Delta Dental Rates- Estimated 3% Increase
- New Hampshire Retirement Rate Decrease

<b>GROUP I</b>	<b>RATES</b>	<b>RATES</b>
	<b>FY 2023-2025</b>	<b>FY 2021-2023</b>
Employees	13.53%	14.06%
Teachers	19.64%	21.02%

- Includes Teacher (5%), SACA (3%) and Custodian (4%) Salary Increases based on negotiated contracts.
- Includes 3% Salary increase for all non-union staff which includes Truant Officer and Administration
- SAU Approved Budget Increase- \$51,644
- Includes contractual increases for transportation based on First Student Contract Extension
- Includes increased costs for Utilities based on rate increases.

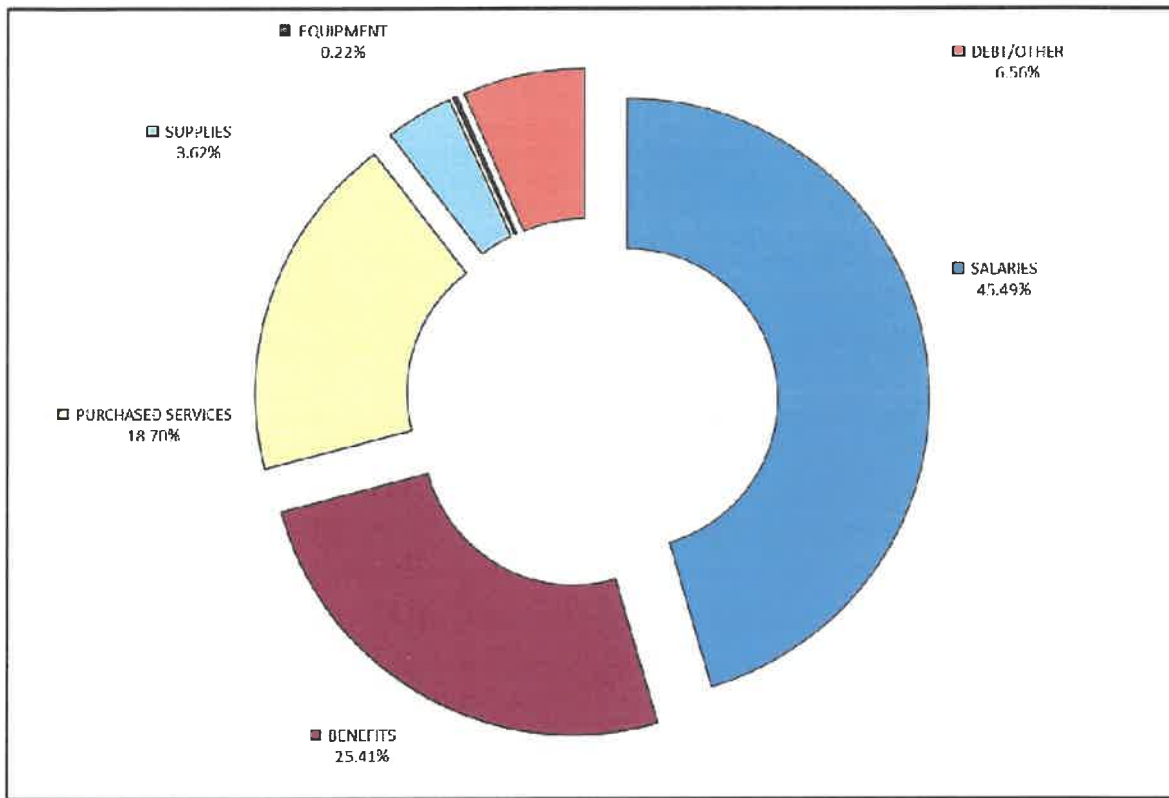
The proposed budget also includes the reduction of the following positions:

- High School Case Manager
- 4<sup>th</sup> Grade Teacher
- Kindergarten Teacher
- 2<sup>nd</sup> Grade Teacher
- 6<sup>th</sup> Grade Teacher
- Reduce Foreign Language Teacher to Part Time
- Speech and Language Assistant
- Secretary HS/CTC
- 3 Paraprofessional Positions
- Grounds Maintenance Position

The proposed budget also includes the following reductions:

- Reduce Bus Routes from 6 to 5
- Reduce Late Bus
- Reduce Summer School Transportation (Cover through Grant)
- Reduce Fuel Surcharge
- Reduce Staff Laptops
- Reduce Legal Fees
- Reduce Utilities

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



### Somersworth School District

#### Contractual Obligations

Salaries:	45.49%
Benefits:	25.41%
Purchased Services:	<u>18.70%</u>
Total:	89.60%

<b>Total Budget Summary</b>
-----------------------------

2022-2023 Approved Budget	\$ 28,859,586
2023-2024 Proposed Budget	\$ 29,109,022
<b>Total Expenditure Increase</b>	<b>\$ 249,436</b>
<b>Estimated Tax Impact</b>	<b>\$ 0.22</b>
2022-2023 Estimated Revenue	\$ 9,600,908
2023-2024 Estimated Revenue	\$ 8,824,681
<b>Total Loss in Revenue</b>	<b>\$ (776,227)</b>
<b>Estimated Tax Impact</b>	<b>\$ 0.68</b>
<b>Total Net Budget Increase</b>	<b>\$ 1,025,663</b>
<b>Total Estimated Tax Impact</b>	<b>\$ 0.90</b>

<b>Tax Cap Summary</b>
------------------------

Total Allowable Tax Cap Increase per Tax Cap	\$ 1,965,694
Total Proposed Budget Increase	\$ 1,025,663
Total Amount Below Tax Cap	\$ 940,031

## GENERAL FUND REVENUE ESTIMATES

	FY 22-23	FY 23-24
<b>SCHOOL:</b>		
STATE ADEQUACY GRANT	8,121,972	7,226,170
OTHER STATE AID	5,325	8,913
MEDICAID REIMBURSEMENT	150,000	50,000
BUILDING AID	486,345	471,201
SPECIAL EDUCATION AID	325,000	425,000
TRI-CITY CAREER TECHNICAL AID	40,000	55,000
TUITION	44,500	49,000
ROLLINSFORD SAU REVENUE	200,366	203,997
INDIRECT COST REVENUE	33,400	33,400
MISCELLANEOUS SCHOOL	4,000	12,000
OTHER FINANCING SERVICES	0	100,000
SYN REVENUE	190,000	190,000
<b>SUBTOTAL SCHOOL INTERGOVERNMENTAL</b>	<b>9,600,908</b>	<b>8,824,681</b>
<b>DECREASE IN REVENUES FROM PREVIOUS YEAR</b>		<b>(776,227)</b>
<b>PERCENTAGE OF DECREASE IN REVENUES</b>		<b>-8.08%</b>

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

PERSONNEL	22-23	23-24	CHANGE	23-24 Proposed STAFF CHANGES	
	ACTUAL STAFFING	APPROVED STAFFING			
<b>IDLEHURST ELEMENTARY SCHOOL</b>				Teachers	(5.3)
Principal	1.0	1.0	0.0	Paraprofessionals	(3.0)
Assistant Principal	1.0	1.0	0.0	Other	(1.0)
Guidance	1.5	1.5	0.0	Clerical	(1.0)
Teachers (Including Nurse and Speech)	30.2	28.2	(2.0)	Grounds Maintenance	(1.0)
Clerical	1.5	1.5	0.0	<b>TOTAL STAFF CHANGES</b>	<b>(11.3)</b>
Paraprofessionals	24.0	23.0	(1.0)		
Other (ESOL Assistant)	0.0	0.0	0.0		
Custodians	3.5	3.5	0.0		
<b>MAPLE WOOD ELEMENTARY SCHOOL</b>					
Principal	1.0	1.0	0.0		
Assistant Principal	1.0	1.0	0.0		
Guidance	1.5	1.5	0.0		
Teachers (Including Nurse, ESOL and Speech)	25.3	24.3	(1.0)		
Clerical	1.5	1.5	0.0		
Paraprofessionals/Aides	13.5	13.5	0.0		
Other	0.0	0.0	0.0		
Custodians	3.0	3.0	0.0		
<b>SOMERSWORTH MIDDLE SCHOOL</b>					
Principal	1.0	1.0	0.0		
Assistant Principal	1.0	1.0	0.0		
Guidance	3.0	3.0	0.0		
Teachers (Including Nurse and Speech)	33.8	32.8	(1.0)		
Clerical	2.0	2.0	0.0		
Paraprofessionals	14.0	12.0	(2.0)		
Other (Inclusion Program Assistant, Speech Assistant)	1.0	0.0	(1.0)		
Custodians	3.5	3.5	0.0		
<b>SOMERSWORTH HIGH SCHOOL</b>					
Principal	1.0	1.0	0.0		
Assistant Principal	1.0	1.0	0.0		
Guidance	2.0	2.0	0.0		
Teachers (Including Nurse)	31.6	30.3	(1.3)		
Clerical	3.0	2.0	(1.0)		
Paraprofessionals	20.0	20.0	0.0		
Other	2.0	2.0	0.0		
Custodians	3.0	3.0	0.0		
<b>CAREER TECHNICAL CENTER</b>					
Director	1.0	1.0	0.0		
Guidance	0.0	0.0	0.0		
Teachers	7.9	7.9	0.0		
Clerical	1.0	1.0	0.0		
Paraprofessionals	0.8	0.8	0.0		
Other	0.0	0.0	0.0		
Custodians	2.0	2.0	0.0		
<b>OTHER</b>					
Facilities Director	1.0	1.0	0.0		
Maintenance	1.0	1.0	0.0		
Special Education Liaison	0.5	0.5	0.0		
Grounds Maintenance	1.0	0.0	(1.0)		
Federal Grants Manager/Title I Director	0.3	0.3	0.0		
<b>SAU STAFF</b>					
Superintendent	1.0	1.0	0.0		
Director of School District Operations	1.0	1.0	0.0		
Business Administrator	1.0	1.0	0.0		
Student Services Director	1.0	1.0	0.0		
Human Resources	1.0	1.0	0.0		
Payroll/Accounts Payable	1.0	1.0	0.0		
Special Education Secretary	1.0	1.0	0.0		
Administrative Assistant	1.0	1.0	0.0		
Receptionist	1.0	1.0	0.0		

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**MAPLE WOOD ELEMENTARY SCHOOL**  
**1100 REGULAR EDUCATION**

ACCT NUMBER	DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5110	Teacher Salaries	1,182,242	1,136,406	1,089,376
5110	Paraprofessional Salaries	19,531	24,647	38,929
5110	Substitutes Salaries	51,877	21,100	21,100
5200	Health & Dental Insurance	305,795	293,799	293,698
5200	Life & Disability	4,162	3,352	2,742
5200	FICA/Medicare	90,561	90,435	80,280
5200	State Retirement	252,136	236,047	190,212
5300	Contracted Services	0	0	0
5400	Maintenance Agreement	8,266	5,626	5,626
5400	Equipment Repairs -Music	360	400	400
5400	Copier Lease/Purchase	10,673	10,210	10,210
5600	General Supplies	13,545	15,690	24,632
5600	Print Media	5,084	2,253	1,480
5600	Software	8,253	9,794	11,178
5700	Computer Hardware	2,453	0	0
5700	Furniture	2,682	0	500
5700	Other Equipment	0	0	0
<b>Regular Education</b>		<b>1,957,618</b>	<b>1,849,759</b>	<b>1,770,363</b>
<b>Difference From Previous Budget</b>				<b>(79,396)</b>
<b>Percentage Difference From Previous Budget</b>				<b>-4.29%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**MAPLE WOOD ELEMENTARY SCHOOL**  
**1200 SPECIAL EDUCATION**

ACCT NUMBER	DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5110	SPED Teacher Salaries	203,470	210,926	205,940
5110	SPED Paraprofessional Salaries	262,238	329,210	289,978
5200	SPED Health & Dental Insurance	199,848	257,990	172,827
5200	SPED Life & Disability	2,034	2,314	2,058
5200	SPED FICA/Medicare	33,004	41,320	37,939
5200	SPED State Retirement	79,623	91,200	80,251
5300	SPED Contracted Services	111,024	101,600	180,400
5500	SPED Tuition	319,913	326,092	101,796
5600	SPED Supplies	1,110	2,000	1,425
5600	SPED Technology Supplies	0	0	125
5600	SPED Print Media	0	1,250	1,000
5600	SPED Software	0	0	0
5700	SPED Computer Hardware	0	0	0
5700	SPED Furniture	1,799	0	0
5700	SPED Other Equipment	0	0	0
5110	ESL Teacher Salaries	41,305	43,935	49,046
5200	ESL Teacher Benefits	22,098	23,730	25,397
5600	ESL Supplies	0	0	0
5300	Gifted & Talented - Services	0	0	0
5600	Gifted & Talented - Supplies	0	0	0
<b>Special Education</b>		<b>1,277,466</b>	<b>1,431,567</b>	<b>1,148,182</b>
<b>Difference From Previous Budget</b>				<b>(283,385)</b>
<b>Percentage Difference From Previous Budget</b>				<b>-19.80%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**MAPLE WOOD ELEMENTARY SCHOOL**  
**2120 GUIDANCE SERVICES**

ACCT NUMBER	DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5110	Guidance Salaries	45,879	48,938	53,152
5200	Guidance - Health & Dental Insurance	18,625	19,829	21,905
5200	Guidance - Life & Disability	159	166	171
5200	Guidance - FICA/Medicare	3,118	3,744	4,066
5200	Guidance - State Retirement	9,644	10,287	10,439
5300	Guidance-Contracted Services	1,050	1,050	1,900
5600	Guidance Supplies	0	0	135
5600	Guidance Print Media	513	150	300
5600	Guidance Software	0	0	100
5700	Guidance Furniture	0	0	0
5800	Guidance Dues	0	0	0
<b>Guidance Services</b>		<b>78,988</b>	<b>84,164</b>	<b>92,168</b>
<b>Difference From Previous Budget</b>				<b>8,004</b>
<b>Percentage Difference From Previous Budget</b>				<b>9.51%</b>



**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**MAPLE WOOD ELEMENTARY SCHOOL**  
**2130 HEALTH SERVICES**

ACCT NUMBER	DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5110	Nurse Salary	52,140	53,394	55,789
5200	Nurse - Health & Dental Insurance	24,829	26,483	29,276
5200	Nurse - Life & Disability	174	168	171
5200	Nurse - FICA/Medicare	3,528	4,085	4,268
5200	Nurse - State Retirement	10,960	11,223	10,957
5400	Nurse-Maintenance Agreements	0	319	319
5600	Nursing Supplies	294	400	600
5600	Nursing Software	(72)	780	780
5700	Nursing Computer Hardware	0	0	0
5700	Nursing Other Equipment	0	0	0
<b>Health Services</b>		<b>91,852</b>	<b>96,852</b>	<b>102,160</b>
<b>Difference From Previous Budget</b>				<b>5,308</b>
<b>Percentage Difference From Previous Budget</b>				<b>5.48%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**MAPLE WOOD ELEMENTARY SCHOOL**  
**2150 SPEECH & LANGUAGE SERVICES**

ACCT NUMBER	DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5110	Speech Teacher Salaries	0	0	0
5200	Speech - Health & Dental Insurance	0	0	0
5200	Speech - Life & Disability	0	0	0
5200	Speech - FICA/Medicare	0	0	0
5200	Speech - State Retirement	0	0	0
5300	Speech-Professional Services	0	579	579
5600	Speech Supplies	870	400	400
5600	Speech Print Media	0	0	0
<b>Speech &amp; Language Services</b>		<b>870</b>	<b>979</b>	<b>979</b>
<b>Difference From Previous Budget</b>				<b>0</b>
<b>Percentage Difference From Previous Budget</b>				<b>0.00%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**MAPLE WOOD ELEMENTARY SCHOOL**  
**2210 TESTING SERVICES**

ACCT NUMBER	DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5300	Testing Services-Contracted Services	4,688	4,374	4,050
5600	Testing Supplies	0	0	0
5600	Testing Print Media	520	520	0
<b>Testing Services</b>		<b>5,207</b>	<b>4,894</b>	<b>4,050</b>
<b>Difference From Previous Budget</b>				<b>(844)</b>
<b>Percentage Difference From Previous Budget</b>				<b>-17.25%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**MAPLE WOOD ELEMENTARY SCHOOL**  
**2222 LIBRARY SERVICES**

ACCT NUMBER	DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5110	Librarian Salaries	24,848	25,510	26,646
5200	Librarian - Health & Dental Insurance	9,931	10,593	11,708
5200	Librarian - Life & Disability	99	73	74
5200	Librarian - FICA/Medicare	1,661	1,952	2,038
5200	Librarian - State Retirement	5,223	5,362	5,233
5600	Library Supplies	462	500	500
5600	Library Print Media	979	1,000	1,000
5600	Library Software	775	1,103	1,103
<b>Library Services</b>		<b>43,979</b>	<b>46,093</b>	<b>48,304</b>
<b>Difference From Previous Budget</b>				<b>2,211</b>
<b>Percentage Difference From Previous Budget</b>				<b>4.80%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**MAPLE WOOD ELEMENTARY SCHOOL**  
**2400 SCHOOL ADMINISTRATION SERVICES**

ACCT NUMBER	DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5110	Clerical Salaries	62,284	64,341	68,642
5110	Administrator Salaries	179,787	185,181	190,735
5110	Leadership Team Salaries	0	16,000	16,000
5200	Health & Dental Insurance	54,019	58,362	53,656
5200	Life & Disability	1,440	1,436	1,466
5200	FICA/Medicare	17,311	20,312	21,066
5200	State Retirement	46,548	51,334	49,890
5200	Professional Development	0	0	0
5400	Maintenance Agreement	0	0	0
5400	Equipment Repairs	0	0	0
5500	Postage	1,864	1,800	1,800
5600	General Supplies	1,795	1,820	1,995
5600	Subscriptions and Books	0	0	0
5700	Computer Hardware	0	0	0
5700	Furniture	0	0	0
5700	Other Equipment	0	0	200
5800	Dues	1,550	1,600	1,600
<b>School Administration Services</b>		<b>366,599</b>	<b>402,186</b>	<b>407,050</b>
<b>Difference From Previous Budget</b>				<b>4,864</b>
<b>Percentage Difference From Previous Budget</b>				<b>1.21%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**MAPLE WOOD ELEMENTARY SCHOOL**  
**2600 CUSTODIAL & MAINTENANCE SERVICES**

ACCT NUMBER	DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5110	Custodial Salaries	120,755	137,093	142,459
5200	Custodial - Health & Dental Insurance	39,458	46,376	52,059
5200	Custodial - Life & Disability	592	690	690
5200	Custodial - FICA/Medicare	8,778	10,488	10,898
5200	Custodial - State Retirement	17,265	19,275	19,275
5600	Custodial Supplies	5,248	5,362	7,000
5700	Custodial Equipment	0	0	500
5400	Water & Sewer	6,018	6,400	6,400
5400	Performance Contract Lease	26,926	26,963	26,963
5500	Telephone	1,889	2,700	2,700
5600	Natural Gas	19,822	32,000	40,000
5600	Electric	36,538	28,037	38,000
5300	Maintenance Contracted Services	0	0	8,700
5400	Lawn Care	465	0	5,000
5400	Equipment Repairs	43,291	17,800	19,000
5600	Maintenance Materials	8,531	3,500	5,000
5400	Maintenance Contingency	0	0	0
5400	Special Projects	383	0	0
<b>Custodial &amp; Maintenance Services</b>		<b>335,959</b>	<b>336,684</b>	<b>384,645</b>
<b>Difference From Previous Budget</b>				<b>47,961</b>
<b>Percentage Difference From Previous Budget</b>				<b>14.25%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**MAPLE WOOD ELEMENTARY SCHOOL**  
**2700 TRANSPORTATION SERVICES**

ACCT NUMBER	DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
	5500 Field Trip/Cocurricular Transportation	599	700	700
	<i>Transportation Services</i>	599	700	700
	<i>Difference From Previous Budget</i>			0
	<i>Percentage Difference From Previous Budget</i>			0.00%

<i>Maple Wood Elementary School</i>	4,159,137	4,253,878	3,958,602
<i>Difference From Previous Budget</i>			(295,276)
<i>Percentage Difference From Previous Budget</i>			-6.94%

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**IDLEHURST ELEMENTARY SCHOOL**  
**1100 REGULAR EDUCATION**

ACCT NUMBER DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5110 Teacher Salaries	1,121,072	1,138,158	1,130,213
5110 Paraprofessional Salaries	191,790	200,696	179,609
5110 Substitutes Salaries	33,865	48,900	48,900
5200 Health & Dental Insurance	402,371	403,908	413,480
5200 Life & Disability	5,023	4,454	4,068
5200 FICA/Medicare	96,456	106,163	103,942
5200 State Retirement	262,948	265,327	244,161
5400 Maintenance Agreement	11,126	9,522	9,522
5400 Equipment Repairs	0	0	0
5400 Copier/Lease Purchase	17,788	18,174	14,374
5600 General Supplies	18,840	16,524	22,824
5600 Print Media	3,617	2,500	2,500
5600 Software	5,622	6,150	5,800
5700 Computer Hardware	0	0	0
5700 Furniture	0	0	0
5700 Other Equipment	1,950	0	0
<b>Regular Education</b>	<b>2,172,468</b>	<b>2,220,476</b>	<b>2,179,393</b>
<b>Difference From Previous Budget</b>			<b>(41,083)</b>
<b>Percentage Difference From Previous Budget</b>			<b>-1.85%</b>



**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**IDLEHURST ELEMENTARY SCHOOL**  
**1200 SPECIAL EDUCATION**

ACCT NUMBER DESCRIPTION	21-22	23-24	
	Actual	22-23 BUD	APPROVED
5110 SEE Teacher Salaries	44,245	47,255	51,385
5110 SEE Paraprofessional Salary	66,865	79,744	82,509
5110 SEE Paraprofessional Salary	0	0	0
5110 SPED Teacher Salaries	224,584	235,502	256,855
5110 SPED Paraprofessional Salaries	275,482	306,552	262,360
5200 SPED Health & Dental Insurance	257,281	274,012	290,120
5200 SPED Life & Disability	2,680	2,780	2,569
5200 SPED FICA/Medicare	43,717	51,331	49,967
5200 SPED State Retirement	105,023	114,027	107,200
5300 SPED Professional Services	53,027	40,962	26,197
5300 SEE Contracted Services	1,948	0	78,100
5500 SPED Tuition - Preschool	0	0	0
5500 SPED Tuition to LEA	0	0	0
5500 SPED Tuition	51,539	94,452	108,451
5600 SEE General Supplies	1,298	300	300
5600 SEE Technical General Supplies	0	1,000	1,000
5600 SPED Supplies	2,937	1,000	1,000
5600 SPED Technology Supplies	0	500	500
5600 SPED Print Media	400	400	400
5110 ESL - Salaries	65,291	69,328	72,794
5200 ESL - Health & Dental Insurance	24,829	26,484	29,277
5200 ESL - Life & Disability	268	189	194
5200 ESL - FICA/Medicare	4,314	5,304	5,569
5200 ESL - State Retirement	13,724	14,573	14,297
5300 ESL Tutor Contracted Services	0	584	584
5600 ESL Tutor Supplies	132	200	200
5300 Gifted & Talented - Services	0	0	0
5600 Gifted & Talented - Supplies	0	0	0
<b>Special Education</b>	<b>1,239,582</b>	<b>1,366,479</b>	<b>1,441,828</b>
<b>Difference From Previous Budget</b>			<b>75,349</b>
<b>Percentage Difference From Previous Budget</b>			<b>5.51%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**IDLEHURST ELEMENTARY SCHOOL**  
**2120 GUIDANCE SERVICES**

ACCT NUMBER	DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5110	Guidance Salaries	82,385	89,107	107,496
5200	Guidance - Health & Dental Insurance	11,744	12,414	23,716
5200	Guidance - Life & Disability	293	293	325
5200	Guidance - FICA/Medicare	6,282	6,817	8,223
5200	Guidance - State Retirement	17,317	18,730	21,112
5200	Guidance General Supplies	0	0	0
5600	Guidance Subscriptions and Books	0	0	0
5600	Guidance Software	0	0	0
5700	Guidance Computer Hardware	0	0	0
5800	Guidance Dues	0	0	0
<b>Guidance Services</b>		<b>118,022</b>	<b>127,361</b>	<b>160,873</b>
<b>Difference From Previous Budget</b>				<b>33,512</b>
<b>Percentage Difference From Previous Budget</b>				<b>26.31%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**IDLEHURST ELEMENTARY SCHOOL**  
**2130 HEALTH SERVICES**

ACCT NUMBER DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5110 Nurse Salary	55,765	57,160	59,555
5200 Nurse - Health & Dental Insurance	10,196	10,988	11,857
5200 Nurse - Life & Disability	262	174	177
5200 Nurse - FICA/Medicare	4,096	4,373	4,556
5200 Nurse - State Retirement	11,722	12,015	11,697
5400 Nursing Maintenance Agreements	0	0	0
5600 Nursing Supplies	991	1,300	1,300
5600 Nursing Software	(72)	600	600
5700 Nursing Other Equipment	0	0	0
<b>Health Services</b>	<b>82,959</b>	<b>86,610</b>	<b>89,742</b>
<b>Difference From Previous Budget</b>			<b>3,132</b>
<b>Percentage Difference From Previous Budget</b>			<b>3.62%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**IDLEHURST ELEMENTARY SCHOOL**  
**2150 SPEECH & LANGUAGE SERVICES**

ACCT NUMBER	DESCRIPTION	21-22	23-24	
		Actual	22-23 BUD	APPROVED
5110	SEE Speech Teacher Salary	0	0	0
5110	SEE Speech Teaching Assistant Salary	0	0	0
5110	Speech Teacher Salaries	91,672	94,423	99,143
5110	Speech Assistant Salaries	0	0	0
5200	Speech - Health & Dental Insurance	11,053	12,078	13,269
5200	Speech - Life & Disability	301	309	315
5200	Speech - FICA/Medicare	6,786	7,223	7,584
5200	Speech - State Retirement	19,269	19,848	19,472
5300	SEE Speech Professional Services	0	0	0
5600	SEE Speech General Supplies	0	200	200
5600	Speech Supplies	186	400	400
<b>Speech &amp; Language Services</b>		<b>129,269</b>	<b>134,481</b>	<b>140,383</b>
<b>Difference From Previous Budget</b>				<b>5,902</b>
<b>Percentage Difference From Previous Budget</b>				<b>4.39%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**IDLEHURST ELEMENTARY SCHOOL**  
**2160 PT/OT SERVICES**

ACCT NUMBER	DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5300	SEE PT & OT Professional Services	76,224	57,101	53,824
5600	SEE PT & OT Supplies	0	0	0
<b>PT/OT Services</b>		<b>76,224</b>	<b>57,101</b>	<b>53,824</b>
<b>Difference From Previous Budget</b>				<b>(3,277)</b>
<b>Percentage Difference From Previous Budget</b>				<b>-5.74%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**

**IDLEHURST ELEMENTARY SCHOOL**

**2210 TESTING SERVICES**

ACCT		21-22	23-24
NUMBER	DESCRIPTION	Actual	22-23 BUD APPROVED
5300	Testing Services	5,500	5,742
5600	Testing Supplies	0	0
<b>Testing Services</b>		<b>5,500</b>	<b>5,742</b>
<b>Difference From Previous Budget</b>			<b>0</b>
<b>Percentage Difference From Previous Budget</b>			<b>0.00%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**IDLEHURST ELEMENTARY SCHOOL**  
**2222 LIBRARY SERVICES**

ACCT NUMBER DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5110 Librarian Salaries	37,273	38,265	39,969
5200 Librarian - Health & Dental Insurance	14,897	15,891	17,567
5200 Librarian - Life & Disability	148	0	0
5200 Librarian - FICA/Medicare	2,429	2,927	3,058
5200 Librarian - State Retirement	7,835	8,043	7,850
5400 Library Maintenance Agreement	604	580	788
5400 Library Equipment Repair	0	0	0
5600 Media Center Supplies	496	500	600
5600 Library Print Media	1,113	1,000	700
5600 Library Electronic Media	0	0	0
5600 Library Software	775	0	0
5700 Library Furniture	0	0	0
5700 Library Other Equipment	0	0	0
<b>Library Services</b>	<b>65,571</b>	<b>67,206</b>	<b>70,531</b>
<b>Difference From Previous Budget</b>			<b>3,325</b>
<b>Percentage Difference From Previous Budget</b>			<b>4.95%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**IDLEHURST ELEMENTARY SCHOOL**  
**2400 SCHOOL ADMINISTRATION SERVICES**

ACCT NUMBER DESCRIPTION	21-22	23-24	
	Actual	22-23 BUD	APPROVED
5110 Clerical Salaries	63,767	67,582	68,642
5110 Administrator Salaries	169,819	177,160	182,475
5110 Leadership Team Salaries	0	16,000	16,000
5200 Health & Dental Insurance	55,217	60,442	55,988
5200 Life & Disability	1,544	1,125	1,147
5200 FICA/Medicare	16,227	19,947	20,434
5200 State Retirement	44,662	50,104	48,268
5200 Professional Development	0	1,440	1,440
5400 Maintenance Agreement	410	435	435
5500 Postage	1,000	1,000	750
5600 General Supplies	784	850	850
5600 Subscriptions and Books	0	0	0
5700 Other Equipment	0	0	0
5800 Dues	1,120	1,440	1,120
<b>School Administration Services</b>	<b>354,549</b>	<b>397,525</b>	<b>397,549</b>
<b>Difference From Previous Budget</b>			<b>24</b>
<b>Percentage Difference From Previous Budget</b>			<b>0.01%</b>



**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**IDLEHURST ELEMENTARY SCHOOL**  
**2600 CUSTODIAL & MAINTENANCE SERVICES**

ACCT NUMBER DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5110 Custodial Salaries	161,380	164,406	170,890
5200 Custodial - Health & Dental Insurance	54,610	56,080	62,856
5200 Custodial - Life & Disability	2,004	862	862
5200 Custodial - FICA/Medicare	10,115	12,577	13,073
5200 Custodial - State Retirement	18,892	19,158	19,162
5600 Custodial Supplies	10,696	8,362	10,000
5700 Custodial Equipment	0	500	500
5400 Water & Sewer	5,794	6,400	6,400
5500 Telephone	364	800	800
5600 Natural Gas	24,664	22,800	40,000
5600 Electric	58,078	64,705	92,705
5300 Contracted Services	0	0	11,000
5400 Lawn Care	0	0	2,000
5400 Equipment Repairs	40,649	21,265	22,000
5600 Maintenance Materials	9,081	8,000	10,000
5400 Maintenance Contingency	0	0	0
5400 Special Projects	383	0	0
<b>Custodial &amp; Maintenance Services</b>	<b>396,709</b>	<b>385,915</b>	<b>462,248</b>
<b>Difference From Previous Budget</b>			<b>76,333</b>
<b>Percentage Difference From Previous Budget</b>			<b>19.78%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**IDLEHURST ELEMENTARY SCHOOL**  
**2700 TRANSPORTATION SERVICES**

ACCT NUMBER DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5500 Field Trip/Cocurricular Transportation	279	0	0
<i>Transportation Services</i>	279	0	0
<i>Difference From Previous Budget</i>			0
<i>Percentage Difference From Previous Budget</i>			0.00%

<i>Idlehurst Elementary School</i>	4,641,132	4,848,896	5,002,114
<i>Difference From Previous Budget</i>			153,218
<i>Percentage Difference From Previous Budget</i>			3.16%

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**MIDDLE SCHOOL**  
**1100 REGULAR EDUCATION**

ACCT NUMBER	DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5110	Teacher Salaries	1,332,104	1,409,410	1,382,691
5110	Paraprofessional Salaries	0	0	0
5110	Substitutes Salaries	41,976	45,000	45,000
5200	Health & Dental Insurance	293,245	304,684	327,339
5200	Life & Disability	4,454	4,404	4,154
5200	FICA/Medicare	100,132	111,263	109,218
5200	State Retirement	279,257	296,258	271,560
5300	Contracted Services	2,546	0	0
5400	Maintenance Agreement	12,851	11,253	11,253
5400	Equipment Repairs	0	1,000	1,000
5400	Copier Lease/Purchase	23,833	21,001	21,001
5600	General Supplies	18,764	20,900	20,900
5600	Print Media	4,660	5,000	5,000
5600	Electronic Media	(59)	4,000	4,000
5600	Software	3,400	9,775	9,775
5700	Computer Hardware	162	0	0
5700	Furniture Replacement	0	0	0
5700	Other Equipment	3,389	2,500	2,500
<b>Regular Education</b>		<b>2,120,712</b>	<b>2,246,448</b>	<b>2,215,392</b>
<b>Difference From Previous Budget</b>				<b>(31,056)</b>
<b>Percentage Difference From Previous Budget</b>				<b>-1.38%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**MIDDLE SCHOOL**  
**1200 SPECIAL EDUCATION**

ACCT NUMBER DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5110 SPED Teacher Salaries	215,674	197,070	263,781
5110 SPED Paraprofessional Salaries	256,502	335,463	436,682
5200 SPED Health & Dental Insurance	207,328	298,638	262,534
5200 SPED Life & Disability	1,939	2,464	3,023
5200 SPED FICA/Medicare	33,587	40,736	53,589
5200 SPED State Retirement	77,738	88,590	105,899
5300 SPED Contracted Services	35,635	46,215	63,293
5500 SPED Tuition	234,293	313,203	267,488
5534 SPED Postage	319	750	750
5600 SPED Supplies	3,258	2,850	2,850
5600 SPED Technology Supplies	0	0	0
5600 SPED Print Media	272	1,000	1,000
5600 SPED Software	150	2,000	1,000
5700 SPED Computer Hardware	0	0	0
5700 SPED Other Equipment	0	0	0
5110 ESL Teacher Salaries	55,151	56,805	59,645
5200 ESL - Health & Dental Insurance	18,625	19,830	21,906
5200 ESL - Life & Disability	180	174	176
5200 ESL - FICA/Medicare	3,905	4,346	4,563
5200 ESL - State Retirement	11,593	11,940	11,714
5600 ESL Supplies	154	169	169
5300 Gifted & Talented - Services	0	0	0
5600 Gifted & Talented - Supplies	0	0	0
<b>Special Education</b>	<b>1,156,302</b>	<b>1,422,243</b>	<b>1,560,062</b>
<b>Difference From Previous Budget</b>			<b>137,819</b>
<b>Percentage Difference From Previous Budget</b>			<b>9.69%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**MIDDLE SCHOOL**  
**1400 COCURRICULAR SERVICES & ATHLETICS**

ACCT NUMBER	DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5110	Cocurricular Salaries	6,888	10,488	10,785
5200	Cocurricular - FICA/Medicare	527	802	825
5200	Cocurricular - State Retirement	1,448	1,867	1,920
5600	Cocurricular Supplies	0	0	0
5110	Athletic Salaries	16,914	19,512	20,195
5200	Athletic - FICA/Medicare	1,294	1,493	1,545
5200	Athletic - State Retirement	2,901	3,473	3,595
5300	Athletic Officials	2,073	3,700	3,000
5400	Athletic Equipment Repair	378	630	630
5600	Athletic Supplies	1,614	1,430	2,000
5700	Athletic New Equipment	1,039	1,070	1,200
5800	Athletic Dues	0	0	0
<b>Cocurricular Services &amp; Athletics</b>		<b>35,075</b>	<b>44,465</b>	<b>45,694</b>
<b>Difference From Previous Budget</b>				<b>1,229</b>
<b>Percentage Difference From Previous Budget</b>				<b>2.76%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**MIDDLE SCHOOL**  
**2120 GUIDANCE SERVICES**

ACCT NUMBER	DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5110	Guidance Salaries	178,869	193,987	192,399
5100	Guidance Clerical Salaries	0	0	0
5200	Guidance Health & Dental Insurance	59,854	63,954	52,994
5200	Guidance Life & Disability	587	715	715
5200	Guidance FICA/Medicare	12,641	14,840	14,719
5200	Guidance State Retirement	37,598	40,776	37,787
530	Guidance Contracted Services	0	1,500	1,500
5500	Guidance Postage	299	500	500
5600	Guidance Supplies	560	600	600
5600	Guidance Subscriptions & Books	0	100	100
5600	Guidance Software	0	0	0
5700	Guidance Computer Hardware	0	0	0
5800	Guidance Dues	387	537	537
<b>Guidance Services</b>		<b>290,794</b>	<b>317,509</b>	<b>301,850</b>
<b>Difference From Previous Budget</b>				<b>(15,659)</b>
<b>Percentage Difference From Previous Budget</b>				<b>-4.93%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**MIDDLE SCHOOL**  
**2130 HEALTH SERVICES**

ACCT NUMBER	DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5110	Nurse Salary	49,110	50,354	55,544
5200	Nurse - Health & Dental Insurance	10,624	11,380	12,266
5200	Nurse - Life & Disability	164	179	182
5200	Nurse - FICA/Medicare	3,666	3,852	4,249
5200	Nurse - State Retirement	10,323	10,584	10,909
5400	Nursing Maintenance Agreements	0	0	0
5600	Nursing Supplies	913	1,000	1,000
5600	Nursing Software	(63)	1,000	1,000
5700	Nursing Other Equipment	0	0	0
<b>Health Services</b>		<b>74,737</b>	<b>78,349</b>	<b>85,149</b>
<b>Difference From Previous Budget</b>				<b>6,800</b>
<b>Percentage Difference From Previous Budget</b>				<b>8.68%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**MIDDLE SCHOOL**  
**2150 SPEECH & LANGUAGE SERVICES**

ACCT NUMBER	DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5110	Speech Teacher Salaries	77,749	66,653	0
5110	Speech Assistant Salaries	34,589	36,425	0
5200	Speech - Health & Dental Insurance	43,284	46,215	0
5200	Speech - Life & Disability	652	285	0
5200	Speech - FICA/Medicare	7,240	7,885	0
5200	Speech - State Retirement	18,526	19,131	0
5600	Speech Supplies	0	0	0
<b>Speech &amp; Language Services</b>		<b>182,041</b>	<b>176,594</b>	<b>0</b>
<b>Difference From Previous Budget</b>				<b>(176,594)</b>
<b>Percentage Difference From Previous Budget</b>				<b>-100.00%</b>



**GENERAL FUND FY 2023-2024 APPROVED BUDGET**

**MIDDLE SCHOOL**

**2210 TESTING SERVICES**

ACCT NUMBER	DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5300	Testing Services	4,500	6,160	6,160
5600	Testing Supplies	0	0	0
<b>Testing Services</b>		<b>4,500</b>	<b>6,160</b>	<b>6,160</b>
<b>Difference From Previous Budget</b>				<b>0</b>
<b>Percentage Difference From Previous Budget</b>				<b>0.00%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**MIDDLE SCHOOL**  
**2222 LIBRARY SERVICES**

ACCT NUMBER	DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5110	Librarian Salaries	49,093	50,566	53,094
5200	Librarian - Health & Dental Insurance	24,829	26,484	29,276
5200	Librarian - Life & Disability	165	165	167
5200	Librarian - FICA/Medicare	3,147	3,868	4,062
5200	Librarian - State Retirement	10,319	10,629	10,428
5400	Library Maintenance Agreement	0	0	0
5400	Library Equipment Repair	195	334	334
5600	Library Supplies	280	730	730
5600	Library Print Media	1,221	2,553	2,553
5600	Library Electronic Media	775	275	275
5600	Library Software	1,550	500	500
5700	Library Furniture	0	0	0
<b>Library Services</b>		<b>91,574</b>	<b>96,104</b>	<b>101,418</b>
<b>Difference From Previous Budget</b>				<b>5,314</b>
<b>Percentage Difference From Previous Budget</b>				<b>5.53%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**MIDDLE SCHOOL**  
**2400 SCHOOL ADMINISTRATION SERVICES**

ACCT NUMBER	DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5110	Clerical Salaries	78,460	84,597	87,143
5110	Administrator Salaries	178,000	183,340	188,840
5200	Department Head Stipends	7,250	16,000	16,000
5200	Health & Dental Insurance	77,607	83,571	90,957
5200	Life & Disability	1,220	1,702	1,778
5200	FICA/Medicare	18,218	21,722	22,337
5200	State Retirement	49,860	53,795	52,021
5200	Professional Development	0	0	0
5320	Contracted Services	0	1,000	0
5400	Equipment Repairs	0	0	0
5500	Postage	2,735	1,800	1,800
5600	General Supplies	11,221	9,500	9,500
5600	Subscriptions and Books	0	100	100
5600	Software	350	350	350
5700	Computer Hardware	2,150	0	0
5800	Dues	1,445	1,800	1,895
<b>School Administration Services</b>		<b>428,516</b>	<b>459,277</b>	<b>472,721</b>
<b>Difference From Previous Budget</b>				<b>13,444</b>
<b>Percentage Difference From Previous Budget</b>				<b>2.93%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**MIDDLE SCHOOL**  
**2600 CUSTODIAL & MAINTENANCE SERVICES**

ACCT NUMBER	DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5110	Custodial Salaries	134,064	151,622	160,150
5200	Custodial - Health & Dental Insurance	35,329	41,028	45,946
5200	Custodial - Life & Disability	1,168	732	734
5200	Custodial - FICA/Medicare	9,179	11,599	12,251
5200	Custodial - State Retirement	16,034	21,318	21,668
5600	Custodial Supplies	188	11,362	10,000
5700	Custodial Equipment	0	500	500
5400	Water & Sewer	983	6,000	3,000
5500	Telephone	3,789	2,600	5,000
5600	Natural Gas	0	500	0
5600	Electric	50,662	70,999	60,000
5300	Contracted Services	0	0	11,600
5400	Lawn Care	0	0	2,000
5400	Equipment Repairs	38,446	45,800	38,000
5600	Maintenance Materials	4,884	12,000	10,000
5400	Maintenance Contingency	0	0	0
5400	Special CIP Projects	613,293	0	0
<b>Custodial &amp; Maintenance Services</b>		<b>908,019</b>	<b>376,060</b>	<b>380,849</b>
<b>Difference From Previous Budget</b>				<b>4,789</b>
<b>Percentage Difference From Previous Budget</b>				<b>1.27%</b>

GENERAL FUND FY 2023-2024 APPROVED BUDGET

MIDDLE SCHOOL

2700 TRANSPORTATION SERVICES

ACCT NUMBER	DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5500	Athletic Transportation	3,262	4,500	4,500
5500	SPED Transportation	0	0	0
5500	Field Trip/Cocurricular Transportation	279	0	0
<b>Transportation Services</b>		<b>3,541</b>	<b>4,500</b>	<b>4,500</b>
<b>Difference From Previous Budget</b>				<b>0</b>
<b>Percentage Difference From Previous Budget</b>				<b>0.00%</b>

<b>Middle School</b>	<b>5,295,811</b>	<b>5,227,708</b>	<b>5,173,796</b>
<b>Difference From Previous Budget</b>			<b>(53,912)</b>
<b>Percentage Difference From Previous Budget</b>			<b>-1.03%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**HIGH SCHOOL**  
**1100 REGULAR EDUCATION**

ACCT	21-22	22-23	23-24
NUMBER DESCRIPTION	Actual	BUD	APPROVED
5110 Teacher Salaries	1,252,386	1,336,946	1,428,105
5110 Substitutes Salaries	72,144	45,100	45,100
5200 Health & Dental Insurance	298,273	307,313	313,763
5200 Life & Disability	4,126	8,106	8,114
5200 FICA/Medicare	94,964	105,726	112,700
5200 State Retirement	261,156	276,489	266,193
5300 Contracted Services	0	0	0
5400 Maintenance Agreement	14,080	9,089	9,089
5400 Equipment Repairs-Art	0	0	350
5400 Equipment Repairs-Music	1,485	1,750	2,000
5400 Equipment Repairs-Math	1,305	1,400	1,400
5400 Copier Lease/Purchase	16,235	27,045	27,045
5500 Other Tuition	0	0	0
5600 Teaching Supplies	11,249	18,360	19,800
5600 Print Media	12,353	14,895	16,195
5600 Textbook Replacement	0	0	0
5600 Software	14,443	13,495	13,730
5700 Computer Hardware	0	0	0
5700 Furniture Replacement	0	0	0
5700 Other Equipment-Music	2,236	1,000	0
5700 Science-Equipment	1,800	1,000	1,000
5700 Wellness-Equipment	0	2,000	2,000
5700 Art-Equipment	675	200	1,200
5800 Dues and Memberships	435	895	0
<b>Regular Education</b>	<b>2,059,345</b>	<b>2,170,809</b>	<b>2,267,783</b>
<b>Difference From Previous Budget</b>			<b>96,974</b>
<b>Percentage Difference From Previous Budget</b>			<b>4.47%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**HIGH SCHOOL**  
**1200 SPECIAL EDUCATION**

ACCT	21-22	23-24
NUMBER DESCRIPTION	Actual	22-23 BUD APPROVED
5110 SPED Teacher Salaries	242,630	219,849
5110 SPED Paraprofessional Salaries	315,093	351,019
5200 SPED Health & Dental Insurance	200,115	220,595
5200 SPED Life & Disability	2,463	2,273
5200 SPED FICA/Medicare	41,506	43,675
5200 SPED State Retirement	97,025	90,671
5300 SPED Contracted Services	81,093	181,447
5400 SPED Maintenance Agreement	160	0
5500 SPED Postage	400	500
5500 SPED Tuition	720,050	1,162,736
5600 SPED Supplies	1,404	1,150
5600 SPED Technology Supplies	0	0
5600 SPED Print Media	1,051	850
5700 SPED Computer Hardware	0	0
5700 SPED Other Equipment	0	0
5110 Partnership Teacher Salaries	51,999	54,775
5110 Partnership Paraprofessional Salaries	64,857	78,162
5700 Partnership Summer Program Salary	65,643	75,500
5200 Partnership Health & Dental Insurance	63,210	76,893
5200 Partnership Life & Disability	428	560
5200 Partnership FICA/Medicare	12,661	15,946
5200 Partnership State Retirement	28,307	34,771
5300 Partnership SPED Consultants	0	0
5500 Partnership Travel	0	300
5600 Partnership Supplies	331	1,150
5600 Partnership Print Media	0	850
5700 Partnership Other Equipment	0	500
5110 ESL Teacher Salaries	0	0
5200 ESL - Health & Dental Insurance	0	0
5200 ESL - Life & Dental	0	0
5200 ESL - FICA/Medicare	0	0
5200 ESL - State Retirement	0	0
5600 ESL Supplies	0	0
<b>Special Education</b>	<b>1,990,425</b>	<b>2,614,173</b>
<b>Difference From Previous Budget</b>		<b>424,533</b>
<b>Percentage Difference From Previous Budget</b>		<b>19.39%</b>

# **GENERAL FUND FY 2023-2024 APPROVED BUDGET**

## **HIGH SCHOOL**

### **1400 COCURRICULAR SERVICES & ATHLETICS**

<b>ACCT</b>	<b>21-22</b>	<b>23-24</b>	
<b>NUMBER DESCRIPTION</b>	<b>Actual</b>	<b>22-23 BUD</b>	<b>APPROVED</b>
5110 Cocurricular Salaries	26,584	27,634	28,601
5200 Cocurricular - FICA/Medicare	2,034	2,114	2,188
5200 Cocurricular - State Retirement	4,444	5,809	5,617
5600 Cocurricular Supplies	605	3,000	2,400
5110 Athletic Salaries	95,782	102,727	108,907
5200 Athletic - Health & Dental Insurance	7,713	7,859	8,331
5200 Athletic - FICA/Medicare	13,863	21,593	21,389
5300 Athletic Officials/Staffing	9,501	11,200	12,700
5400 Athletic Equipment Repairs	0	5,000	5,000
5600 Athletic Supplies	0	0	0
5700 Athletic New Equipment	0	0	0
5700 Athletic Other Equipment	33,481	3,000	3,000
5800 Athletic Dues	9,385	4,750	5,125
<b>Cocurricular Services &amp; Athletics</b>	<b>203,390</b>	<b>194,686</b>	<b>203,258</b>
<b>Difference From Previous Budget</b>			<b>8,572</b>
<b>Percentage Difference From Previous Budget</b>			<b>4.40%</b>



**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**HIGH SCHOOL**  
**2120 GUIDANCE SERVICES**

ACCT NUMBER DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5110 Guidance Salaries	129,807	113,233	127,124
5110 Guidance Clerical Salaries	39,241	44,419	0
5200 Guidance Health & Dental Insurance	50,913	63,814	41,134
5200 Guidance Life & Disability	576	617	406
5200 Guidance FICA/Medicare	11,958	12,060	9,725
5200 Guidance State Retirement	25,537	30,047	24,967
5300 Guidance Contracted Services	438	800	800
5500 Guidance Postage	1,000	1,000	1,000
5600 Guidance General Supplies	152	500	500
5600 Guidance Subscriptions and Books	0	400	0
5600 Guidance Electronic Media	845	600	0
5600 Guidance Software	0	300	0
5800 Guidance Dues	2,901	5,750	5,500
<b>Guidance Services</b>	<b>263,369</b>	<b>273,540</b>	<b>211,156</b>
<b>Difference From Previous Budget</b>			<b>(62,384)</b>
<b>Percentage Difference From Previous Budget</b>			<b>-22.81%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**HIGH SCHOOL**  
**2130 HEALTH SERVICES**

ACCT NUMBER DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5110 Nurse Salary	49,850	50,728	53,003
5200 Nurse - Health & Dental Insurance	24,829	26,484	29,276
5200 Nurse - Life & Disability	165	165	167
5200 Nurse - FICA/Medicare	3,096	3,881	4,055
5200 Nurse - State Retirement	10,479	10,663	10,410
5400 Nurse-Equipment Repair	245	350	350
5600 Nursing Supplies	721	2,000	1,600
5600 Nursing Software	(72)	800	900
5700 Nursing Equipment	0	0	500
5800 Nursing Dues	0	45	0
<b>Health Services</b>	<b>89,312</b>	<b>95,116</b>	<b>100,260</b>
<b>Difference From Previous Budget</b>			<b>5,144</b>
<b>Percentage Difference From Previous Budget</b>			<b>5.41%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET  
HIGH SCHOOL**

**2150 SPEECH & LANGUAGE SERVICES**

ACCT NUMBER DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5600 Speech Supplies	0	100	100
<i>Speech &amp; Language Services</i>	0	100	100
<i>Difference From Previous Budget</i>			0
<i>Percentage Difference From Previous Budget</i>			0.00%

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**HIGH SCHOOL**  
**2160 PT/OT SERVICES**

ACCT NUMBER DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5300 PT/OT-Professional Services	0	0	0
<i>PT/OT Services</i>	0	0	0
<i>Difference From Previous Budget</i>			0
<i>Percentage Difference From Previous Budget</i>			0.00%

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**HIGH SCHOOL**  
**2210 TESTING SERVICES**

ACCT NUMBER DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5110 GED Options Salaries	0	0	0
5200 GED Options Life & Disability	1,158	0	0
5200 GED Options FICA/Medicare	0	0	0
5200 GED Options State Retirement	4,263	0	0
5300 Dover Adult Education	11,170	21,000	21,000
5300 Credit Recovery	0	8,000	7,000
5300 Remediation	3,556	5,000	5,000
5600 Testing Supplies	0	0	0
5600 GED Supplies	0	0	0
<b>Testing Services</b>	<b>20,147</b>	<b>34,000</b>	<b>33,000</b>
<b>Difference From Previous Budget</b>			<b>(1,000)</b>
<b>Percentage Difference From Previous Budget</b>			<b>-2.94%</b>

# GENERAL FUND FY 2023-2024 APPROVED BUDGET

## HIGH SCHOOL

### 2222 LIBRARY SERVICES

ACCT	21-22	23-24	
NUMBER DESCRIPTION	Actual	22-23 BUD	APPROVED
5110 Librarian Salary	47,512	50,621	57,063
5110 Library Aide Salary	25,887	26,539	27,329
5200 Librarian - Health & Dental Insurance	34,775	37,331	40,512
5200 Librarian - Life & Disability	300	327	337
5200 Librarian - FICA/Medicare	5,061	5,903	6,456
5200 Librarian - State Retirement	13,732	14,372	14,905
5400 Library Maintenance Agreement	399	400	500
5400 Library Equipment Repair	150	833	400
5600 Library Supplies	729	1,200	1,000
5600 Library Print Media	4,043	3,880	4,453
5600 Library Electronic Media	6,584	8,600	7,000
5600 Library Software	762	0	1,000
5700 Library Computer Hardware	0	0	0
5700 Library Equipment	629	3,000	2,000
5800 Library Dues	0	320	320
<b>Library Services</b>	<b>140,562</b>	<b>153,326</b>	<b>163,274</b>
<b>Difference From Previous Budget</b>			<b>9,948</b>
<b>Percentage Difference From Previous Budget</b>			<b>6.49%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**HIGH SCHOOL**  
**2400 SCHOOL ADMINISTRATION SERVICES**

ACCT NUMBER DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5110 Clerical Salaries	84,414	90,363	93,094
5110 Administrator Salaries	208,214	198,694	194,029
5110 Leadership Team Salaries	28,000	22,000	22,000
5200 Health & Dental Insurance	46,886	50,009	81,295
5200 Life & Disability	1,688	1,804	1,793
5200 FICA/Medicare	23,238	23,796	23,648
5200 State Retirement	57,701	59,095	55,024
5300 Contracted Services-Graduation Expenses	8,407	12,500	12,500
5300 School Admin Meeting Expenses	1,742	3,000	3,000
5400 Maintenance Agreement	0	0	0
5400 Equipment Repairs	0	0	0
5400 Copier Lease Purchase	0	0	0
5500 Postage	671	1,000	1,000
5600 General Supplies	1,572	3,000	3,000
5600 Subscriptions and Books	0	0	0
5600 Software	0	0	0
5700 Other Equipment	310	500	500
5800 Dues	5,140	5,300	5,300
<b>School Administration Services</b>	<b>467,984</b>	<b>471,061</b>	<b>496,183</b>
<b>Difference From Previous Budget</b>			<b>25,122</b>
<b>Percentage Difference From Previous Budget</b>			<b>5.33%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**HIGH SCHOOL**  
**2600 CUSTODIAL & MAINTENANCE SERVICES**

ACCT NUMBER DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5110 Custodial Salaries	122,948	128,773	141,627
5200 Custodial - Health & Dental Insurance	43,634	46,826	61,911
5200 Custodial - Life & Disability	695	646	694
5200 Custodial - FICA/Medicare	8,400	9,851	10,834
5200 Custodial - State Retirement	17,941	18,105	19,162
5600 Custodial Supplies	15,549	17,362	18,000
5700 Custodial Equipment	0	500	500
5400 Water & Sewer	15,335	9,500	18,000
5500 Telephone	8,086	5,000	10,000
5600 Natural Gas	57,861	56,569	78,000
5600 Electric	55,870	70,681	80,000
5300 Contracted Services	0	0	20,300
5400 Lawn Care	950	0	0
5400 Equipment Repairs	97,662	38,924	38,000
5600 Maintenance Materials	9,761	6,000	12,000
5400 Maintenance Contingency	0	0	0
5400 Special CIP Projects	32,675	262,833	0
<b>Custodial &amp; Maintenance Services</b>	<b>487,367</b>	<b>671,570</b>	<b>509,028</b>
<b>Difference From Previous Budget</b>			<b>(162,542)</b>
<b>Percentage Difference From Previous Budget</b>			<b>-24.20%</b>



**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**HIGH SCHOOL**  
**2700 TRANSPORTATION SERVICES**

ACCT NUMBER DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5500 Athletic Transportation	25,938	44,500	47,700
5500 Field Trip/Cocurricular Transportation	0	0	0
<b>Transportation Services</b>	<b>25,938</b>	<b>44,500</b>	<b>47,700</b>
<b>Difference From Previous Budget</b>			<b>3,200</b>
<b>Percentage Difference From Previous Budget</b>			<b>7.19%</b>

<b>High School</b>	<b>5,747,839</b>	<b>6,298,348</b>	<b>6,645,915</b>
<b>Difference From Previous Budget</b>			<b>347,567</b>
<b>Percentage Difference From Previous Budget</b>			<b>5.52%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**CAREER TECHNICAL CENTER**  
**1300 CAREER TECHNICAL CENTER**

ACCT NUMBER DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5110 Teacher Salaries	462,362	485,682	488,170
5110 Culinary Aide Salary	19,952	20,652	21,267
5200 Health & Dental Insurance	141,823	154,247	155,539
5200 Life & Disability	2,060	1,550	1,616
5200 FICA/Medicare	33,444	36,292	38,972
5200 State Retirement	89,047	99,109	86,635
5300 Contracted Services	0	0	0
5400 Maintenance Agreement	2,469	3,895	3,895
5400 Equipment Repairs	1,506	4,490	4,490
5400 Copier Lease/Purchase	7,115	5,328	5,328
5500 Career Technical Center Tuition	23,802	20,000	23,000
5600 General Supplies	19,761	24,050	26,425
5600 Culinary Supplies	5,906	6,750	7,000
5600 Technology Supplies	5,223	5,250	5,500
5600 Print Media	3,162	4,000	4,000
5600 Software	1,760	1,580	1,580
5700 Computer Hardware	18,218	2,181	2,181
5700 Furniture	0	0	0
2700 New/Replacement Equipment	36,128	12,000	13,000
<b>Career Technical Center</b>	<b>873,738</b>	<b>887,056</b>	<b>888,597</b>
<b>Difference From Previous Budget</b>			<b>1,541</b>
<b>Percentage Difference From Previous Budget</b>			<b>0.17%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**CAREER TECHNICAL CENTER**  
**2400 SCHOOL ADMINISTRATION SERVICES**

ACCT NUMBER	DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5110	Clerical Salary	42,068	44,419	45,761
5110	Director Salary	94,323	97,153	100,068
5200	Health & Dental Insurance	27,081	28,929	31,484
5200	Life & Disability	923	1,089	1,105
5200	FICA/Medicare	9,747	10,830	11,156
5200	State Retirement	25,741	26,666	25,845
5400	Equipment Repairs	0	100	100
5500	Postage	0	300	300
5500	Travel	132	420	500
5600	General Supplies	630	1,000	1,000
5600	Subscriptions and Books	102	200	200
5700	Computer Hardware	0	0	0
5800	Dues	1,030	1,179	1,384
<b>School Administration Services</b>		<b>201,777</b>	<b>212,285</b>	<b>218,903</b>
<b>Difference From Previous Budget</b>				<b>6,618</b>
<b>Percentage Difference From Previous Budget</b>				<b>3.12%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**CAREER TECHNICAL CENTER**  
**2600 CUSTODIAL & MAINTENANCE SERVICES**

ACCT NUMBER	DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5110	Custodial Salaries	88,517	97,107	100,909
5200	Custodial - Health & Dental Insurance	19,487	20,627	14,138
5200	Custodial - Life & Disability	430	570	570
5200	Custodial - FICA/Medicare	6,380	7,429	7,720
5200	Custodial - State Retirement	7,881	6,425	6,425
5600	Custodial Supplies	5,779	9,362	10,000
5400	Water & Sewer	2,387	2,000	2,500
5500	Telephone	1,047	1,800	1,200
5600	Natural Gas	13,363	15,000	20,000
5600	Electric	50,662	58,681	67,681
5300	Contracted Services	0	0	8,600
5400	Lawn Care	117	0	0
5400	Equipment Repairs	24,290	24,339	23,000
5600	Maintenance Materials	6,892	8,000	8,000
5400	Maintenance Contingency	0	0	0
5400	Maintenance Special Projects	0	0	0
<b>Custodial &amp; Maintenance Services</b>		<b>227,234</b>	<b>251,340</b>	<b>270,742</b>
<b>Difference From Previous Budget</b>				<b>19,402</b>
<b>Percentage Difference From Previous Budget</b>				<b>7.72%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**

**CAREER TECHNICAL CENTER**

**2700 TRANSPORTATION SERVICES**

ACCT NUMBER	DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5500	Career Technical Center Vehicle Maintenance	0	0	0
5500	Career Technical Center Transportation Contracted	79,620	88,526	91,182
5500	Career Technical Center Field Trip Transportation	0	2,000	2,500
<b>Transportation Services</b>		<b>79,620</b>	<b>90,526</b>	<b>93,682</b>
<b>Difference From Previous Budget</b>				<b>3,156</b>
<b>Percentage Difference From Previous Budget</b>				<b>3.49%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**CAREER TECHNICAL CENTER**

<i>Career Technical Center</i>	1,382,369	1,441,207	1,471,924
<i>Difference From Previous Budget</i>			30,717
<i>Percentage Difference From Previous Budget</i>			2.13%

# GENERAL FUND FY 2023-2024 APPROVED BUDGET

## DISTRICT - WIDE

### 1100 REGULAR EDUCATION

ACCT	21-22	23-24
NUMBER DESCRIPTION	Actual	BUD APPROVED
5110 Teacher & Paraprofessional Incentive Salary	18,698	15,000
5110 Teachers Negotiations Salary Contingency	0	0
5110 Paraprofessional Negotiations Salary Contingency	0	0
5110 Substitute Coordinator Salary	3,000	3,000
5110 Summer School/After School Salaries	2,323	17,500
5200 FICA/Medicare	6,655	8,837
5200 State Retirement	2,004	6,832
5300 District Wide Contracted Services	0	0
5500 Internet Access District Wide	54,049	50,000
5600 Summer School/After School Supplies	5,597	1,500
<b>Regular Education</b>	<b>92,327</b>	<b>102,669</b>
<b>Difference From Previous Budget</b>		<b>(449)</b>
<b>Percentage Difference From Previous Budget</b>		<b>-0.44%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**

**DISTRICT - WIDE**

**1200 SPECIAL EDUCATION**

ACCT		21-22	23-24
NUMBER	DESCRIPTION	Actual	BUD APPROVED
5110	SPED Liaison Salary	31,603	30,287
5200	SPED Liaison Health & Dental Insurance	773	875
5200	SPED Liaison Life & Disability	13	285
5200	SPED Liaison FICA & Medicare	2,282	2,317
5200	SPED Liaison State Retirement	4,443	4,098
5300	SPED Consultants District Wide	77,268	65,491
5300	SPED Professional Services District Wide	168	43,495
5500	SPED Summer Staff/Program/Tuition	66	0
5600	SPED Supplies	2,000	0
<b>Special Education</b>		<b>118,616</b>	<b>146,848</b>
<b>Difference From Previous Budget</b>			<b>12,264</b>
<b>Percentage Difference From Previous Budget</b>			<b>9.11%</b>



# **GENERAL FUND FY 2023-2024 APPROVED BUDGET**

## **DISTRICT - WIDE**

### **1400 SYC AFTER SCHOOL PROGRAM**

<b>ACCT</b>		<b>21-22</b>	<b>23-24</b>
<b>NUMBER DESCRIPTION</b>		<b>Actual</b>	<b>22-23 BUD APPROVED</b>
5110 SYC Salaries		0	194,063
5200 SYC Health & Dental Insurance		0	11,052
5200 SYC Life & Disability		0	212
5200 SYC FICA & Medicare		0	14,846
5200 SYC State Retirement		0	31,972
5200 SYC Professional Development		0	2,500
5300 SYC Contracted Services		0	21,087
5500 SYC Transportation		0	2,500
5600 SYC Supplies		0	10,000
5600 SYC Software		0	1,350
<b><i>SYC After School Program</i></b>		<b>0</b>	<b>289,582</b>
<b><i>Difference From Previous Budget</i></b>			<b>(3,772)</b>
<b><i>Percentage Difference From Previous Budget</i></b>			<b>0.00%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**

**DISTRICT - WIDE**

**2100 PROFESSIONAL SERVICES**

ACCT		21-22	23-24
NUMBER	DESCRIPTION	Actual	22-23 BUD APPROVED
5110	Truant Officer Salary	37,578	40,109
5200	Truant Officer Health & Dental Insurance	18,005	21,506
5200	Truant Officer Life & Disability	238	104
5200	Truant Officer FICA/Medicare	2,454	3,068
5200	Truant Officer State Retirement	5,284	5,427
5300	School Resource Officer Services	77,903	82,375
<b>Professional Services</b>		<b>141,461</b>	<b>152,589</b>
<b>Difference From Previous Budget</b>			<b>2,989</b>
<b>Percentage Difference From Previous Budget</b>			<b>2.00%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**

**DISTRICT - WIDE**

**2150 SPEECH & LANGUAGE SERVICES**

ACCT		21-22	23-24
NUMBER	DESCRIPTION	Actual	BUD APPROVED
5300	SPED Speech Consultant District Wide	0	0
	<i>Speech &amp; Language Services</i>	0	0
	<i>Difference From Previous Budget</i>		0
	<i>Percentage Difference From Previous Budget</i>		0.00%

# GENERAL FUND FY 2023-2024 APPROVED BUDGET

## DISTRICT - WIDE

### 2160 PT/OT SERVICES

ACCT		21-22	23-24
NUMBER	DESCRIPTION	Actual	BUD APPROVED
5300	SPED PT/OT/Autism Consultant District Wide	245,104	199,853 230,679
<i>PT/OT Services</i>		245,104	199,853 230,679
<i>Difference From Previous Budget</i>			30,826
<i>Percentage Difference From Previous Budget</i>			15.42%

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**

**DISTRICT - WIDE**

**2190 OTHER SUPPORT SERVICES - STUDENT**

ACCT		21-22	23-24
NUMBER	DESCRIPTION	Actual	BUD APPROVED
5800	Strafford Learning Center Membership Dues	9,364	9,988 9,071
<i>Other Support Services - Student</i>		9,364	9,988 9,071
<i>Difference From Previous Budget</i>			(917)
<i>Percentage Difference From Previous Budget</i>			-9.18%

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**

**DISTRICT - WIDE**

**2200 ADMINISTRATION PROFESSIONAL DEVELOPMENT**

ACCT		21-22	23-24
NUMBER	DESCRIPTION	Actual	22-23 BUD APPROVED
5200	Admin Staff Development Contracted Services	40,321	18,000 25,000
<i>Administration Professional Development</i>		40,321	18,000 25,000
<i>Difference From Previous Budget</i>			7,000
<i>Percentage Difference From Previous Budget</i>			38.89%

# GENERAL FUND FY 2023-2024 APPROVED BUDGET

## DISTRICT - WIDE

### 2300 GENERAL ADMINISTRATION SERVICES

ACCT		21-22	23-24	
NUMBER	DESCRIPTION	Actual	22-23 BUD	APPROVED
5500	School Board Advertising	1,001	3,300	3,300
5600	School Board General Supplies	6,015	1,000	11,000
5600	School Board Criminal Background Checks	0	10,000	0
5800	School Board Dues	5,565	5,500	5,500
5110	School Board Secretary Salaries Services	700	3,600	3,600
5200	School Board Secretary FICA/Medicare	54	275	275
5200	School Board Secretary State Retirement	0	410	410
5300	Audit Fees	7,434	8,000	8,000
5300	SPED Legal Fees	4,004	7,000	7,000
5300	Legal Fees	12,567	30,000	20,000
<b>General Administration Services</b>		<b>37,338</b>	<b>69,085</b>	<b>59,085</b>
<b>Difference From Previous Budget</b>				<b>(10,000)</b>
<b>Percentage Difference From Previous Budget</b>				<b>-14.47%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**

**DISTRICT - WIDE**

**2400 SCHOOL ADMINISTRATION SERVICES**

ACCT		21-22	23-24
NUMBER	DESCRIPTION	Actual	22-23 BUD APPROVED
5100	Grants Manager Salaries	0	15,200 15,656
5200	Grants Manager Health & Dental Insurance	0	6,029 1,750
5200	Grants Manager Life & Disability	0	106 345
5200	Grants Manager FICA/Medicare	0	1,163 1,198
5200	Grants Manager State Retirement	0	5,360 2,118
5300	Contracted Services	0	0 0
5500	Clerical Staff Development	3,521	10,000 10,000
<b>School Administration Services</b>		<b>3,521</b>	<b>37,858 31,067</b>
<b>Difference From Previous Budget</b>			<b>(6,791)</b>
<b>Percentage Difference From Previous Budget</b>			<b>-17.94%</b>



# GENERAL FUND FY 2023-2024 APPROVED BUDGET

## DISTRICT - WIDE

### 2600 CUSTODIAL & MAINTENANCE SERVICES

ACCT	21-22	23-24	
NUMBER DESCRIPTION	Actual	22-23 BUD	APPROVED
5110 Custodial & Maintenance Supervisor Salary	60,451	90,125	87,550
5110 District Wide Maintenance Salary	48,210	46,946	48,734
5110 Custodial Substitutes Salaries	18,490	20,000	20,000
5110 Custodial Overtime Salaries	31,155	30,000	30,000
5200 Custodial & Maintenance Health & Dental Insurance	13,127	13,180	40,716
5200 Custodial & Maintenance Life & Disability	1,214	672	668
5200 Custodial & Maintenance FICA/Medicare	11,604	12,016	11,956
5200 Custodial & Maintenance State Retirement	15,614	19,273	18,439
5500 Property Insurance	86,995	126,247	135,084
5400 District Wide Maintenance and Contracts	110,189	139,711	64,002
5400 Trash Removal	54,443	50,000	50,000
5600 Custodial Uniforms	0	0	3,000
5100 Grounds Maintenance Salary	0	44,866	0
5200 Grounds Maintenance Health & Dental	0	18,902	0
5200 Grounds Maintenance Life & Disability	0	217	0
5200 Grounds Maintenance FICA/Medicare	0	3,432	0
5200 Grounds Maintenance State Retirement	0	6,308	0
5400 Lawn Care	0	0	15,178
5400 Performance Lease	134,565	133,565	137,256
5400 Grounds Equipment	6,226	4,729	0
5700 Care/Upkeep Equipment	0	0	0
5600 Maintenance Supplies and Uniforms	452	0	0
5300 Maintenance Contracted Services	0	0	0
5400 Maintenance Contingency	0	0	0
5400 Vehicle Maintenance	314	1,000	1,000
<b>Custodial &amp; Maintenance Services</b>	<b>593,046</b>	<b>761,189</b>	<b>663,583</b>
<b>Difference From Previous Budget</b>			<b>(97,606)</b>
<b>Percentage Difference From Previous Budget</b>			<b>-12.82%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**

**DISTRICT - WIDE**

**2700 TRANSPORTATION SERVICES**

ACCT		21-22	23-24
NUMBER	DESCRIPTION	Actual	22-23 BUD APPROVED
5500	Regular Transportation	464,270	425,985
5500	Gas for District Vehicles	2,258	4,120
5500	SPED Transportation	847,352	815,947
<b>Transportation Services</b>		<b>1,313,881</b>	<b>1,246,052</b>
<b>Difference From Previous Budget</b>			<b>16,287</b>
<b>Percentage Difference From Previous Budget</b>			<b>1.32%</b>

# **GENERAL FUND FY 2023-2024 APPROVED BUDGET**

## **DISTRICT - WIDE**

### **2900 OTHER SUPPORT SERVICES**

ACCT	21-22	23-24	
NUMBER DESCRIPTION	Actual	22-23 BUD	APPROVED
5300 Contracted Technical Support	160,572	159,050	155,440
5600 Technology Supplies	2,349	2,000	2,000
5600 Technology Software	80,901	97,340	98,600
5700 Technology Computer Hardware	71,638	35,761	23,111
5110 Sick Day BB & Early Retirement	10,030	24,825	89,552
5200 Retiree Health Insurance	105,172	81,709	66,196
5200 Retiree FICA/Medicare	1,381	1,899	6,851
5200 Retiree State Retirement	0	4,844	17,588
5200 Course Reimbursement	68,920	70,000	95,000
5200 Workshop Reimbursement	8,297	20,000	20,000
5200 Unemployment Compensation Expense	0	14,000	14,000
5200 Workers' Compensation Insurance	53,305	92,671	91,744
5300 Medicaid Fees	7,078	0	0
<b>Other Support Services</b>	<b>569,643</b>	<b>604,099</b>	<b>680,082</b>
<b>Difference From Previous Budget</b>			<b>75,983</b>
<b>Percentage Difference From Previous Budget</b>			<b>12.58%</b>

### **2990 OTHER CONTINGENCY**

NUMBER DESCRIPTION	Actual	22-23 BUD	APPROVED
5002 Other - Contingency	2,727	0	0
<b>Other Support Services</b>	<b>2,727</b>	<b>0</b>	<b>0</b>
<b>Difference From Previous Budget</b>			<b>0</b>
<b>Percentage Difference From Previous Budget</b>			<b>0.00%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**

**DISTRICT - WIDE**

**5100 DEBT SERVICES**

ACCT		21-22		23-24
NUMBER	DESCRIPTION	Actual	22-23 BUD	APPROVED
5100	Bond - Interest	656,996	690,840	713,960
5100	Bond - Principal	1,177,055	1,146,701	1,113,245
<b>Debt Services</b>		<b>1,834,050</b>	<b>1,837,541</b>	<b>1,827,204</b>
<b>Difference From Previous Budget</b>				<b>(10,337)</b>
<b>Percentage Difference From Previous Budget</b>				<b>-0.56%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**

**DISTRICT - WIDE**

**5200 FOOD SERVICES**

ACCT NUMBER DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5221 Transfer to Food Service	0	30,000	30,000
<i>Food Services</i>	0	30,000	30,000
<i>Difference From Previous Budget</i>			0
<i>Percentage Difference From Previous Budget</i>			0.00%

<i>District - Wide</i>	5,001,402	5,473,813	5,489,291
<i>Difference From Previous Budget</i>			15,478
<i>Percentage Difference From Previous Budget</i>			0.28%

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**

**SCHOOL ADMINISTRATIVE UNIT**

**2320 SAU Salaries and Benefits**

ACCT	21-22	23-24
NUMBER DESCRIPTION	Actual	22-23 BUD APPROVED
5110 Certified Salaries	473,140	487,025 501,682
5110 Non-Certified Salaries	217,172	225,170 231,937
5200 Certified Health and Dental Insurance	115,021	131,715 131,488
5200 Non-Certified Health and Dental Insurance	64,281	69,870 75,549
5200 Certified Life & Disability	5,327	5,367 5,708
5200 Non-Certified Life & Disability	1,038	1,062 1,074
5200 Certified FICA& Medicare	32,412	37,257 38,379
5200 Non-Certified FICA & Medicare	14,518	17,225 17,743
5200 Certified State Retirement	79,019	70,624 80,864
5200 Non-Certified State Retirement	30,534	31,659 31,381
<b>SAU Salaries and Benefits</b>	<b>1,032,462</b>	<b>1,076,974 1,115,805</b>
<b>Difference From Previous Budget</b>		<b>38,831</b>
<b>Percentage Difference From Previous Budget</b>		<b>3.61%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**

**SCHOOL ADMINISTRATIVE UNIT**

**2321 GEN ADMIN**

ACCT		21-22	23-24
NUMBER	DESCRIPTION	Actual	22-23 BUD APPROVED
5200	Course Reimbursement	12,225	13,500
5200	Staff Development	3,014	3,900
5500	Travel	1,432	11,310
5500	Conference Expenses	5,901	8,000
5600	Books and Subscriptions	852	800
5800	Professional Dues	9,911	9,996
<b>General Administration</b>		<b>33,334</b>	<b>47,506</b>
<b>Difference From Previous Budget</b>			<b>1,065</b>
<b>Percentage Difference From Previous Budget</b>			<b>2.24%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**

**SCHOOL ADMINISTRATIVE UNIT**

**2322 OTHER SUPPORT SERVICES**

ACCT NUMBER DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5300 Meeting Expenses	4,916	3,000	5,000
5300 Superintendent Moving Expenses	6,943	0	0
5300 Audit	10,650		
5300 Accounting Software Support	16,510	20,000	20,000
5500 Advertisements	4,158	3,600	4,450
5700 Computer Hardware	0	7,000	7,000
5800 Bank Service Charges	0	4,000	4,000
<b>Other Support Services</b>	<b>43,177</b>	<b>37,600</b>	<b>40,450</b>
<b>Difference From Previous Budget</b>			<b>2,850</b>
<b>Percentage Difference From Previous Budget</b>			<b>7.58%</b>



**GENERAL FUND FY 2023-2024 APPROVED BUDGET**

**SCHOOL ADMINISTRATIVE UNIT**

**2323 OPERATIONS**

ACCT		21-22		23-24
NUMBER	DESCRIPTION	Actual	22-23 BUD	APPROVED
5400	Contracted Services	78,123	83,900	86,900
5400	Copier Lease	5,039	5,040	5,040
5500	Postage	5,180	6,500	6,500
5600	Supplies	13,967	11,000	14,000
<b>Operations</b>		<b>102,309</b>	<b>106,440</b>	<b>112,440</b>
<b>Difference From Previous Budget</b>				<b>6,000</b>
<b>Percentage Difference From Previous Budget</b>				<b>5.64%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**

**SCHOOL ADMINISTRATIVE UNIT**

**2324 INSURANCE**

ACCT		21-22	23-24
NUMBER	DESCRIPTION	Actual	22-23 BUD APPROVED
5200	Workers Compensation Insurance	1,649	2,697 2,670
<i>Insurance</i>		1,649	2,697 2,670
<i>Difference From Previous Budget</i>			(27)
<i>Percentage Difference From Previous Budget</i>			-1.00%

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**SCHOOL ADMINISTRATIVE UNIT**  
**2600 CUSTODIAL & MAINTENANCE SERVICES**

ACCT NUMBER DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5110 Custodial Salary	0	12,618	13,122
5200 Custodial FICA & Medicare	0	965	1,004
5200 Custodial State Retirement	0	1,774	1,775
5600 Supplies	93	300	300
5400 Water and Sewer	975	1,300	1,300
5500 Telephone	1,866	1,740	2,300
5500 Internet Access	781	1,541	1,583
5600 Propane	8,319	4,500	5,584
5600 Electricity	5,283	7,500	8,500
5400 Plant Maintenance	1,677	2,800	2,800
5400 Maintenance Repairs	448	1,000	1,000
5700 Maintenance Equipment	1,426	1,500	1,500
5500 Property Insurance	2,705	4,981	4,676
<b>Custodial &amp; Maintenance Services</b>	<b>23,573</b>	<b>42,519</b>	<b>45,444</b>
<b>Difference From Previous Budget</b>			<b>2,925</b>
<b>Percentage Difference From Previous Budget</b>			<b>6.88%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**SCHOOL ADMINISTRATIVE UNIT**  
**2990 OTHER CONTINGENCY**

ACCT NUMBER DESCRIPTION	21-22 Actual	22-23 BUD	23-24 APPROVED
5002 Other - Contingency	100	2,000	2,000
<i>Other Support Services</i>	100	2,000	2,000
<i>Difference From Previous Budget</i>			0
<i>Percentage Difference From Previous Budget</i>			0.00%

**GENERAL FUND FY 2023-2024 APPROVED BUDGET**  
**SCHOOL ADMINISTRATIVE UNIT**

<b>SAU</b>	<b>1,236,604</b>	<b>1,315,736</b>	<b>1,367,380</b>
<i>Difference From Previous Budget</i>			<b>51,644</b>
<i>Percentage Difference From Previous Budget</i>			<b>3.93%</b>

**GENERAL FUND FY 2023-2024 APPROVED BUDGET  
SUMMARY**

SCHOOL ID #	DESCRIPTION	21-22	23-24	
		Actual	22-23 BUD	APPROVED
13	Maple Wood Elementary	4,159,137	4,253,878	3,958,602
11 and 14	Idlehurst Elementary - Preschool	4,641,132	4,848,896	5,002,114
21	Middle School	5,295,811	5,227,708	5,173,796
31	High School	5,747,839	6,298,348	6,645,915
33	Career Technical Center	1,382,369	1,441,207	1,471,924
34	SAU Budget	1,236,604	1,315,736	1,367,380
90	District Wide	5,001,402	5,473,813	5,489,291
	<b>Total</b>	<b>27,464,293</b>	<b>28,859,586</b>	<b>29,109,022</b>

<b>Summary</b>	<b>27,464,293</b>	<b>28,859,586</b>	<b>29,109,022</b>
<b>Difference From Previous Budget</b>			<b>249,436</b>
<b>Percentage Difference From Previous Budget</b>			<b>0.86%</b>