

# **Warren Wentworth School Commission 2024 REPORT**

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Presented To :

**WARREN & WENTWORTH  
SELECT BOARDS  
WARREN & WENTWORTH  
SCHOOL BOARDS**



# Table of Contents

<b>02</b>	<b>School Commission Origin</b>	<b>09</b>	<b>School Budgets</b>
<b>03</b>	<b>Our Mission</b>	<b>10</b>	<b>School Demographics 2024</b>
<b>04</b>	<b>Our Team</b>	<b>11</b>	<b>Student Enrollment &amp; Average Teacher Salaries</b>
<b>05</b>	<b>Key Stakeholders</b>	<b>12</b>	<b>Student Proficiency</b>
<b>06</b>	<b>Town of Wentworth Demographics</b>	<b>13</b>	<b>School Academics</b>
<b>07</b>	<b>Town of Warren Demographics</b>	<b>14</b>	<b>School Activities</b>
<b>08</b>	<b>Property Tax Information</b>	<b>15</b>	<b>NH School Funding Status</b>
		<b>16</b>	<b>Options to Move Forward</b>

# Warren Wentworth School Commission Origin

**Background:** Dottie Gove spearheaded this initiative believing that school enrollments were down, property taxes were insurmountable in both towns, and knowing that the two schools were within 3 miles of each other and already had several successfully shared school events/programs including:

- (i) Wentworth preschool students attending Warren preschool program,
- (ii) Wentworth students invited to join Warren students in the last two drama productions, and
- (iii) Warren students included in Wentworth's basketball team.

The above facts, coupled with knowing both schools were looking to hire and retain the highest quality educators and staff with limited financial budgets, began individual discussions with voters to see if there was an interest in forming a study commission. Residents shared that bringing the schools together had been talked about for at least 50 years and that it had never come to fruition but seemed to make sense. 94 voters signed petitions for warrant articles sharing a desire to put together a group of qualified individuals who would not have a preconceived bias and who would be open to listening, collecting data and rolling up their sleeves to improve opportunities.

The Warren Wentworth Study Commission was created as a result of petitioned warrant articles being passed at both Warren and Wentworth's town meetings in March of 2023. The no cost to taxpayer warrant articles were passed with the full support from both of the select boards and school boards.

The passed warrant articles were to: explore community interest voting to authorize a commission to study the efficacy of combining programs and services, up to and including a merger, of Warren and Wentworth schools. The commission would consist of 3 individuals from Warren and 3 from Wentworth. 1 appointment from each town was to be chosen by the respective selectboards, 1 by the respective school boards, and 1 by the facility/staff of each school.



Warren Village School (left).  
Wentworth (above).

# Our Mission

To study the efficacy of combining programs and services, up to and including a merger, of Warren and Wentworth schools.

Note: The School Commission focused on levels Pre-Kindergarten through 8th grade.

# Our Team



**Maria Sanders,  
Chair**

Appointed by  
Town of Warren  
Select Board



**Dorothy Gove**

Appointed by  
Warren School  
Board



**Christa Casey**

Appointed by  
Warren Village  
School



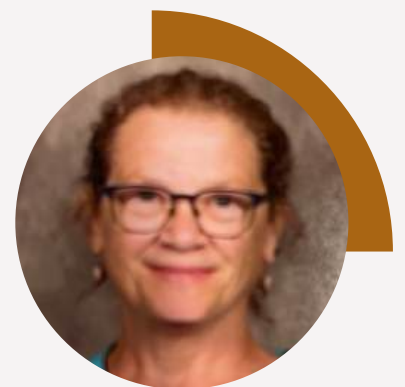
**Laurie Melanson**

Appointed by  
Town of  
Wentworth  
Select Board



**Devin Green**

Appointed by  
Wentworth  
Elementary  
School Board



**Brenda Lester**

Appointed by  
Wentworth  
Elementary School

Key

# Stakeholders

Key stakeholders include:

- Warren and Wentworth students, parents, and guardians
- Warren Village School and Wentworth Elementary School teachers and staff
- Warren and Wentworth property taxpayers.



## Town Demographics

# Wentworth



Wentworth's current population for 2024 is 844. In 2023, the population was 849. In recent history, the largest population was in 2019, with 966 people, dropping to 845 in 2020. This anomaly may be attributed to COVID or census reporting. Population rates have been consistent since 2020.

Wentworth's racial and ethnic groups are largely White (94.4%) followed by Hispanic (3.0%) and Asian (1.67%).

The median age for Wentworth's population is 47.3 years young with a median income of \$87,143. According to census records, 10% of Wentworth families live in poverty. For the 23-24 school year, 37% of Wentworth Elementary School's K-8 students were eligible for Free or Reduced meals. The K-12 state average for Free and Reduced meals is 24%.

### Sources:

Cubit. (n.d.). New Hampshire Demographics. <https://NewHampshire-demographics.com/>.

(n.d.). US Census Bureau. <https://www.census.gov/>.

(n.d.). NH Department of Education. <https://www.education.nh.gov/>.

## Town Demographics

# Warren



The population for Warren in 2024 is 829 and 834 in 2023. In recent history, the largest population in Warren was 936 in 2019, dropping to 830 in 2020. This anomaly may be attributed to COVID or census reporting. The population has been consistent since 2020. Warren's racial and ethnic groups are White (92.5%), Hispanic (5.2), and Two or more Groups (2.3%).

The median age is 54 years young with a median income of \$ 51,087.

The rate of Warren families living in poverty is 10.5%. For the 23-24 school year, 39% of Warren Village School's PreK-8 students were eligible for free or reduced meals. For the 24-25 school year, 41% of Warren Village School's PreK-8 students are eligible for free or reduced meals.

### Sources:

Cubit. (n.d.). New Hampshire Demographics. <https://NewHampshire-demographics.com/>.

(n.d.). US Census Bureau. <https://www.census.gov/>.

(n.d.). NH Department of Education. <https://www.education.nh.gov/>.



# Property Tax Information

## Tax Commitments:

Town	Tax Year	Property Taxes	School Tax Commitment	% of Property Taxes Committed to School Taxes
Warren	2023	2,454,231.00	1,561,989.00	64% (0.63645)
	2024	2,466,900.00	1,833,603.00	74% (0.74328)
Wentworth	2023	3,233,807.03	1,780,000.00	55% (0.5504)
	2024	2,880,416.35	1,757,106.00	61% (0.6400)

## Tax Rates:

Town	Tax Year	Municipal	County	State Education	Local Education	TOTAL TAX RATE
Warren	2023	6.84	1.48	1.55	12.88	22.75
	2024	5.92	1.29	1.67	13.87	22.75
Wentworth	2023	8.64	1.53	1.42	13.62	25.21
	2024	5.78	1.42	1.72	13.28	22.20

## Liening & Deeding:

Town	Tax Year	# of Liens Executed	TOTAL Properties eligible for Deeding	# of Deed Waivers Granted	# of Deeds Executed
Warren	2023	43 (2022L)	16 (2020 liens and older)*	4	12
	2024	39 (2023L)	10 (2021L)	5	0
Wentworth	2023	36 (2022L)	11 (2020L)	0	0
	2024	48 (2023L)	10 (2021L)	1	1

\*5 Property Owners in Warren received funding paying off past taxes from the NH Housing Fund Assistance Program (COVID) in 2023. This program has expired.

# School Budgets

## 2023-2024 Adopted Budgets

Comparative highlights from the two school budgets are noted below. For a comprehensive view of each budget, see Appendix A, B, and C attached to this report.

### Wentworth

Salaries- \$379,310  
Subs- \$9,769  
Special Education- \$672,136  
Special Ed Aids- \$103,173  
Counseling- \$31,999  
Nurse- \$86,848  
Principals- \$83,830  
Co-curricular/Athletics- \$10,264  
Summer School- \$0\*  
Speech Services- \$38,758\*  
Psychological services-\$ 6,616  
Occupational Therapy- \$25,002\*  
Operating building services- \$121,808\*  
Grounds -\$12,502  
Transportation- \$149,260\*  
Food Services- \$26,000

### Warren

Salaries- \$384,246\*\*  
Subs- \$6,667\*\*  
Special Education- \$132,272\*  
Special Ed Aids-\$95,792\*\*  
Counseling-\$36,682\*\*  
Nurse - \$59,625\*\*  
Principals- \$82,343\*\*  
Co-curricular/Athletics-\$8,917\*  
Summer School- \$5,317  
Speech Services- \$31,250  
Guidance-\$36,682\*  
Occupational Therapy- \$4,650  
Operating building services- \$145,223\*  
Grounds- \$2000\*  
Transportation- \$160,860  
Food Services- \$26,111

\*\$1902 used for summer school in 2022-2023 actual budget.

\*\$69,950 planned for Speech Services in 2024-2025 budget.

\*\$14,433 planned for Occupational Therapy in 2024-2025 budget.

\*\$143,366 planned for Operating building services in 2024-2025 budget.

\*153,169 planned for Transportation in 2024-2025 budget.

\*\*Salaries, Subs, Special Ed Aids, Counseling, Nurse, and Principals budget amount from Town of Warren Annual Report FY2024 .

\*Special Education budgeted for \$228,064 but used \$241,723.

\*Co-curricular budgeted for \$8,917 but used \$2,074.

\*Guidance budgeted for \$36,682 but used \$34,885.

Occupational Therapy budgeted for \$4,650 but used \$9,136.

\*Operating building services budgeted for \$145,223 but used \$155,710.

\*Grounds budgeted for \$2,000 but only used \$788.

# ■ School Demographics December 2024

Grade	Warren	Wentworth	Both
<b>PK</b>	8		8
<b>K</b>	5	6	11
<b>1</b>	3	12	15
<b>2</b>	3	9	12
<b>3</b>	7	5	12
<b>4</b>	9	10	19
<b>5</b>	8	7	15
<b>6</b>	6	16	22
<b>7</b>	6	7	13
<b>8</b>	4	5	9
<b>Total</b>	<b>59</b>	<b>77</b>	<b>136</b>

## ■ Building Capacity

Warren	Wentworth
160	150

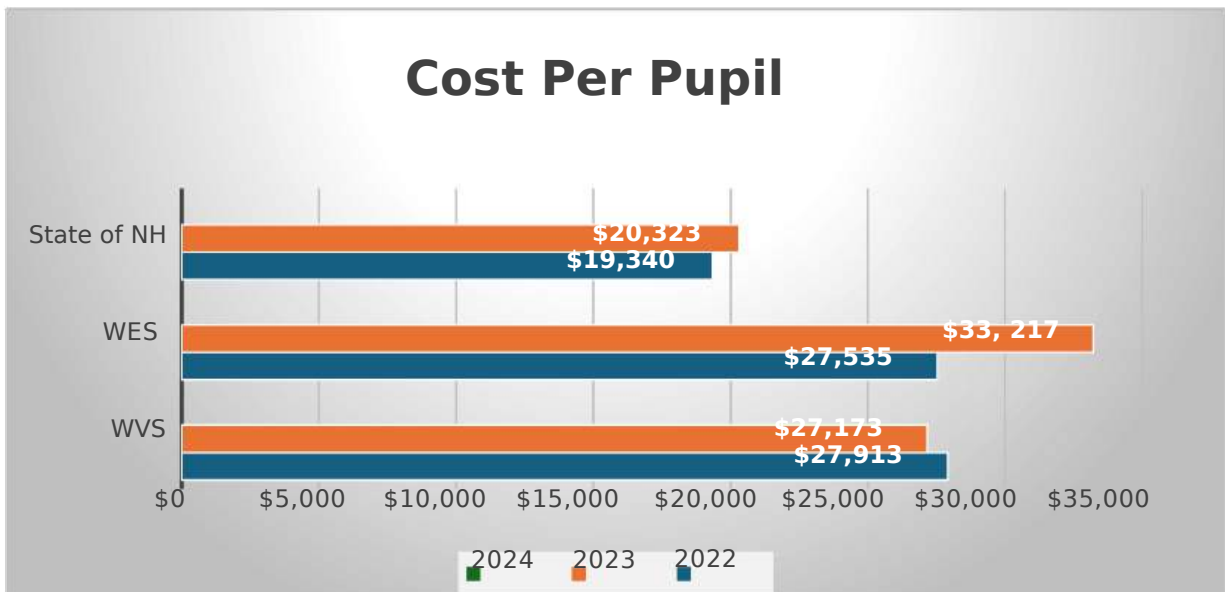
# ■ Student Enrollment & Average Teacher Salaries

## Student Enrollment over time

	2022	2023	Dec 2024
Wentworth	68	68	77
Warren Vil	67	67	59
Combined	135	135	136

## Average Teacher Salary

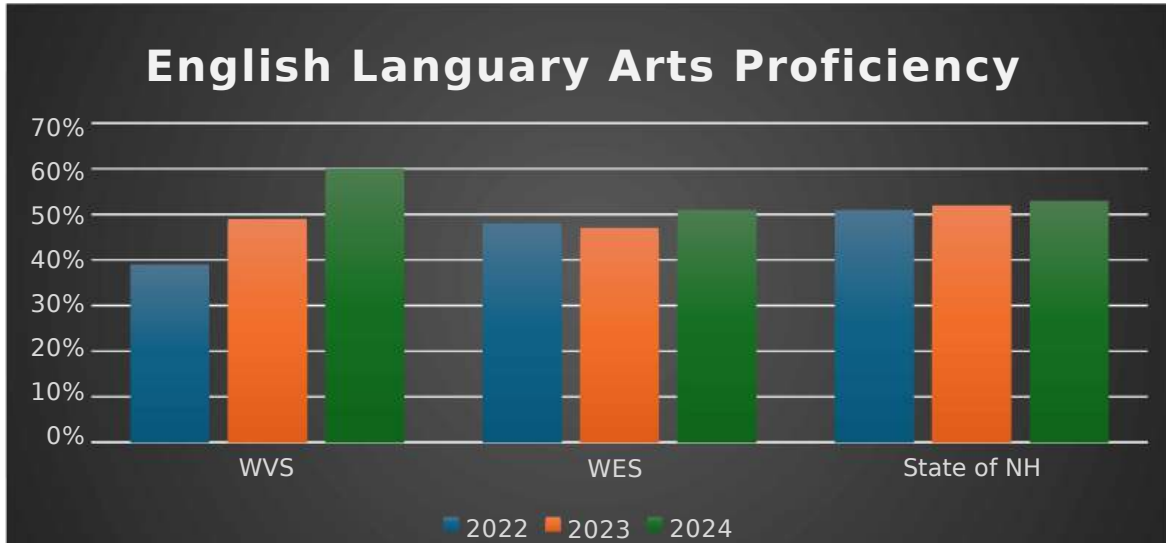
	2022	2023	2024
Wentworth	\$53,086	\$54,085	\$51,446
Warren Vil	\$47,577	\$53,011	\$59,548
State of NH	\$62,695	\$63,925	\$66,576



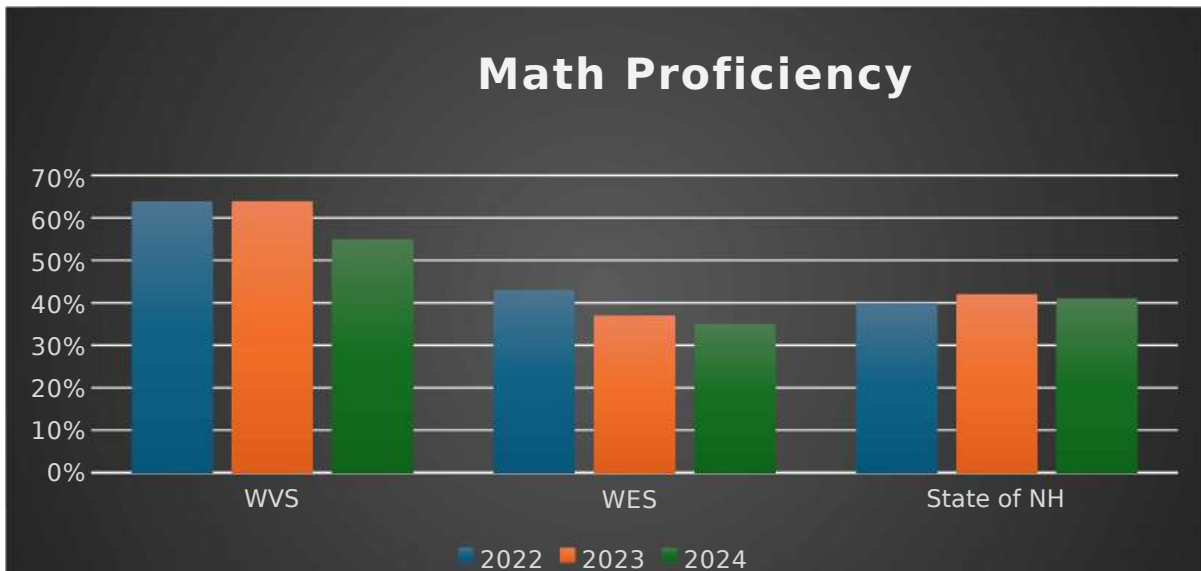
	2022	2023	Change	2024
<b>WVS</b>	27,913	27,173	- \$740	Data coming soon from Dept. of Ed.
<b>WES</b>	27,535	33,217	+ \$5,602	
<b>State of NH</b>	19,340	20,323	+ \$983	

# Student Proficiency

ELA (English Language Arts)	2022	2023	2024
WVS	39%	49%	60%
WES	48%	47%	51%
State of NH	51%	52%	53%



Math	2022	2023	2024
WVS	64%	64%	55%
WES	43%	37%	35%
State of NH	40%	42%	41%



Source: (n.d.). NH Department of Education. <https://www.education.nh.gov/>.

# School Academics

## Warren

### **English Language Arts**

- Units of Study in Reading, Writing and Phonics K-8
- Reading Eggs K-4
- Spelling Mastery 1-8
- Scholastic News K-4
- Read Naturally(Intervention)
- Soar to Success (Intervention)
- Foundations (Intervention)
- Reading Mastery (Intervention)

### **Math**

- Illustrative Math K-8
- Mathseeds K-4
- Zearn

### **Science**

- OpenSciEd 6-8
- Mystery Science K-5
- Generation Genius

### **Social Studies**

- McGraw Hill - Discovering Our Past 6-8
- District Guidelines using Curriculum Standards K-5
- Scholastic News K-5

### **Special Education/Title 1**

- Corrective Math
- Connecting Math
- Corrective Reading

### **Assessments**

- STAR Math and Reading
- Dibels
- Fountas and Pinnell
- SAS

## Wentworth

### **English Language Arts**

- Into Reading K-5
- Foundations (phonics) K-2
- Novel Based using Curriculum Standards 6-8
- Vocabulary - Worldly Wise & Vocabulary.com 6-8
- Grammar 6-8 Into Reading Guidelines
- Grammar 6-8 Daily Grammar Lessons
- Writing - Keys to Writing K-8
- Heggerty Phonemic Awareness K-1

### **Math**

- K-8 Into Math

### **Science**

- District Guidelines using NextGen Science Standards
- Mystery Science Support K-5

### **Social Studies**

- District Guidelines using Curriculum Standards
- Support through Khan Academy 6-8
- Support through Discovery Education

### **Special Education/Title 1**

- GEODES, Flyleaf and other decodable readers
- AIMS Web
- Uses a variety materials for Literacy
- Math incorporates Do The Math

### **Assessments**

- AIMS Web Math and Reading
- SAS
- Words Their Way - Spelling Inventory

# School Activities

## Warren

- Winter Program
  - Waterville Valley
  - Top Gun
- Band Lessons
- Sport Clinics
- School Musical\*
- Destination Imagination
- STEM After School Program
- School Dances
- Yearbook
- Student Council
- 8th Grade Class Trip
- K-8 Field Trips

## Wentworth

- Winter Program
  - Loon Mountain
  - PSU Ice Rink
- Band/Band Lessons
- Chorus
- Basketball 5-8 (boys and girls)\*
- Soccer (5-8) Coed\*
- After School Clubs
- School Dances
- Robotics
- Yearbook
- Student Council
- 8th Grade Class Trip
- K-8 Field Trips

## Warren & Wentworth Combined Activities

- Basketball
- Soccer
- School Musical
- School Dances
- Student Council Food Drive for Warren/Wentworth Food Pantry

\*Designates school hosting activity/event

# ■ NH School Funding Status

NH School Funding Summary/Update September 2024

The State continues to fail to meet its constitutional obligation to fund public education, leaving a significant gap in funding between what it contributes per student (about \$5,100), and the actual cost of education (over \$20,000 per student). The difference is downshifted unevenly to our local property taxes year after year, harming students and residents in New Hampshire communities that are less able to raise funds.

A lot has changed since the last state budget. Two more court rulings have come down affirming that the State is acting unlawfully. In the ConVal case, the Court spoke in explicit terms about the current low levels of funding for our public schools, writing that while it is ultimately up to the legislature to determine the cost of base adequacy, it “can be no less than \$7,356.01 per pupil per year and the true cost is likely much higher than that.” If the legislature adopted such a change, it could shift more of the responsibility for funding public education to the State and reduce local property taxes. In the Rand case, the Court established that it is unconstitutional for communities with higher property value to retain their excess SWEPT.

In 2023, citizens from across the state urged the legislature to pass a budget that (1) stopped the current downshifting of \$2.7 billion per year from the State to taxpayers, (2) increased base adequacy aid to better reflect the actual costs of education and provide ongoing funding, and (3) targeted long term funding equitably to districts with more need.

Now, two years later, while some small steps have been taken, most of the deep inequities in student opportunities and tax burden still exist. We should not be paying wildly different property tax rates because the legislature refuses to act. Our children's access to an adequate education should not be driven largely by our property values. Until the State takes action to comply with its constitutional responsibility to fund our schools, the educational and economic development opportunities that come with good schools and low taxes will not be available to everyone.

As citizens, constituents, parents, students, taxpayers, and business owners, we are calling on the legislature to develop an equitable and comprehensive school funding solution that works for every community in New Hampshire. Please use this state budget to take our voices seriously and support a fair funding solution for every student and taxpayer in New Hampshire.

Source:

(n.d.). NH School Fair Funding Project. <https://fairfundingnh.org/meet/about/>.



# ■ Options to Move Forward

## Option 1

Accept the status quo. Continue to bring students together in some shared activities such as dances, drama, and sports. Continue with Wentworth students being able to enroll in Pre-K at Warren Village School.

## Option 2

Accept Option 1 and add further enrichment opportunities such as baseball, summer school, after school.

## Option 3

Develop contracts for services between schools. i.e. including but not limited to bussing, nursing, food services, itinerant services (speech, physical, occupational therapies) art, music, guidance, physical education.

## Option 4

Contract for services between schools combining classes with PK - 5th grade in one school and 6th - 8th in another school. While this may not reduce the number of teaching staff needed it would likely reduce the number of multi class grades and help with staff recruitment and retention.

## Option 5

Move forward with merging both schools bringing all students and staff into one building with the receiving school charging an agreed upon tuition rate.

**Note:** N.H. Rev. Stat. Section 194-C:2 regulates the organization, reorganization, withdrawal, or merger of schools in New Hampshire.

# Appendix A

## Warren School District General Fund Revenue and Expenditure Summary for FY 2023-2024

Warren School District  
General Fund Revenue & Expenditure Summary  
Fiscal Year: 2023-2024

Account Number	Description	Budget	YTD Revenue/Expenses		Anticipated Additional Revenue/Expenses through 6/30/24	Anticipated Budget Balance at 6/30/2024	Total Revenues/Expenses for FY2024	Notes
			5/23/24	Balance				
10.5.1111.000.0.00000	CURRENT APPROPRIATION	\$ 1,414,606	\$ 1,334,000	\$ 80,606	\$ 80,006	\$ -	\$ 1,414,606	
10.5.1510.000.0.00000	INTEREST ON INVESTMENTS	\$ 295	\$ 5,981	\$ (5,686)	\$ 1,115	\$ (6,801)	\$ 7,696	
10.5.1920.000.0.00000	CONTRIBUTIONS/CONTRIBUTIONS (PK)	\$ 1,400	\$ 858	\$ 542	\$ -	\$ 542	\$ 858	
10.5.1990.000.0.00000	REFUND FROM PRIOR YEAR	\$ -	\$ 212	\$ (212)	\$ -	\$ (212)	\$ 212	
10.5.1990.000.0.00000	OTHER LOCAL REVENUE	\$ 6,409	\$ 165	\$ 6,244	\$ 4,397	\$ 1,847	\$ 4,562	Erate
10.5.3111.000.0.00000	ADEQUACY AID (GRANT)	\$ 821,420	\$ 821,420	\$ -	\$ -	\$ -	\$ 821,420	Includes add'l aid \$43,472
10.5.3112.000.0.00000	ADEQUACY AID (STATE TAX)	\$ 147,383	\$ -	\$ 147,383	\$ 147,383	\$ -	\$ 147,383	
10.5.3241.000.0.00000	VOC ED TUITION	\$ 11,700	\$ 9,948	\$ 1,752	\$ -	\$ 1,752	\$ 9,948	
10.5.3242.000.0.00000	VOC ED TRANSPORTATION	\$ 1,284	\$ 1,941	\$ (57)	\$ -	\$ (57)	\$ 1,341	
10.5.3299.000.0.00000	OTHER STATE SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.5.4580.000.0.00000	MEDICAID REIMBURSEMENT	\$ 12,000	\$ 3,419	\$ 8,581	\$ 1,081	\$ 7,500	\$ 4,500	Best estimate at this time
10.5.4821.000.0.00000	NATIONAL FOREST RESERVE	\$ 8,340	\$ 9,040	\$ (730)	\$ -	\$ (730)	\$ 9,040	Estimate based on prior year actual
10.5.5252.000.0.00000	TRANSFER FROM EXPENDABLE TRUST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.5.5700.000.0.00000	USE OF FUND BALANCE	\$ 192,851	\$ -	\$ 192,851	\$ -	\$ 192,851	\$ -	Placeholder only
<b>TOTAL REVENUES</b>		<b>\$ 2,627,658</b>	<b>\$ 2,196,879</b>	<b>\$ 491,279</b>	<b>\$ 294,582</b>	<b>\$ 196,697</b>	<b>\$ 2,430,961</b>	

Total salaries/benefits approx \$68,000 under budget; All tuition expense approx \$72,000 under budget; Unanticipated expenses

10.6.1100.000.0.00000	REGULAR EDUCATION	\$ 1,225,014	\$ 859,106	\$ 965,908	\$ 735,460	\$ 130,448	\$ 1,094,566	\$72,000 under budget
10.6.1200.000.0.00000	SPECIAL EDUCATION	\$ 228,064	\$ 136,243	\$ 91,821	\$ 105,480	\$ (13,659)	\$ 241,723	Unanticipated expenses
10.6.1230.000.0.00000	FRENCH POND SCHOOL	\$ 23,106	\$ 17,329	\$ 5,777	\$ 5,777	\$ -	\$ 23,106	
10.6.1231.000.0.00000	KING STREET SCHOOL	\$ 57,765	\$ 41,879	\$ 15,886	\$ 12,997	\$ 2,889	\$ 54,876	
10.6.1250.000.0.00000	PRESCHOOL	\$ 46,981	\$ 29,541	\$ 17,440	\$ 8,947	\$ 8,493	\$ 38,488	benefits
10.6.1300.000.0.00000	VOCATIONAL	\$ 11,031	\$ 22,063	\$ (11,032)	\$ -	\$ (11,032)	\$ 22,063	More students than orig. budgeted
10.6.1410.000.0.00000	CO-CURRICULAR	\$ 8,917	\$ -	\$ 8,917	\$ 2,074	\$ 6,843	\$ 2,074	
10.6.1430.000.0.00000	SUMMER SCHOOL	\$ 5,917	\$ 4,551	\$ 666	\$ -	\$ 666	\$ 4,651	
10.6.2220.000.0.00000	GUIDANCE	\$ 36,662	\$ 34,885	\$ 1,797	\$ -	\$ 1,797	\$ 34,885	
10.6.2225.000.0.00000	STUDENT DATA MANAGEMENT	\$ 4,866	\$ 4,866	\$ 12	\$ -	\$ 12	\$ 4,866	
10.6.2130.000.0.00000	HEALTH	\$ 98,118	\$ 74,850	\$ 23,256	\$ 22,937	\$ 319	\$ 97,797	
10.6.2140.000.0.00000	PSYCHOLOGICAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.6.2150.000.0.00000	SPEECH/LANGUAGE	\$ 31,250	\$ 16,856	\$ 14,394	\$ 14,394	\$ -	\$ 31,250	
10.6.2159.000.0.00000	SPEECH SUMMER SCHOOL	\$ 1,800	\$ -	\$ 1,800	\$ -	\$ 1,800	\$ -	
10.6.2162.000.0.00000	PHYSICAL THERAPY	\$ 11,245	\$ 20,359	\$ (9,114)	\$ 4,539	\$ (3,575)	\$ 24,898	
10.6.2163.000.0.00000	OCCUPATIONAL THERAPY	\$ 4,630	\$ 1,701	\$ 2,949	\$ 7,435	\$ (4,486)	\$ 9,136	
10.6.2190.000.0.00000	STUDENT OTHER/ENRICHMENT SVCS	\$ 7,400	\$ 1,561	\$ 5,839	\$ 913	\$ 4,926	\$ 2,474	
10.6.2212.000.0.00000	CURRICULUM DEVELOPMENT	\$ 1,891	\$ 24	\$ 1,867	\$ -	\$ 1,867	\$ 24	
10.6.2213.000.0.00000	STAFF TRAINING	\$ 18,885	\$ 2,281	\$ 16,604	\$ 5,171	\$ 11,433	\$ 7,452	
10.6.2220.000.0.00000	TECHNOLOGY	\$ 15,376	\$ 11,256	\$ 4,120	\$ -	\$ 4,120	\$ 11,256	
10.6.2311.000.0.00000	SCHOOL BOARD	\$ 10,485	\$ 10,085	\$ 400	\$ 1,157	\$ (757)	\$ 15,242	
10.6.2312.000.0.00000	SCHOOL BOARD CLERK	\$ 777	\$ 444	\$ 333	\$ -	\$ 333	\$ 444	
10.6.2314.000.0.00000	DISTRICT TREASURER	\$ 640	\$ 244	\$ 408	\$ 323	\$ 82	\$ 567	
10.6.2314.000.0.00000	DISTRICT MEETING	\$ 413	\$ 215	\$ 198	\$ -	\$ 198	\$ 215	
10.6.2317.000.0.00000	AUDIT SERVICES	\$ 8,762	\$ 8,600	\$ 162	\$ -	\$ 162	\$ 8,600	
10.6.2318.000.0.00000	LEGAL COUNSEL	\$ 1,000	\$ 507	\$ 493	\$ -	\$ 493	\$ 507	
10.6.2321.000.0.00000	OFFICE OF THE SUPERINTENDENT	\$ 138,869	\$ 138,869	\$ -	\$ -	\$ -	\$ 138,869	
10.6.2410.000.0.00000	PRINCIPAL OFFICE	\$ 187,439	\$ 167,698	\$ 19,743	\$ 20,830	\$ (1,087)	\$ 186,526	Safe grant oversap for 2 door/window install \$19,000
10.6.2620.000.0.00000	OPERATION OF BUILDING	\$ 145,223	\$ 124,537	\$ 20,686	\$ 31,173	\$ (10,487)	\$ 155,710	
10.6.2630.000.0.00000	FOUNDATIONS	\$ 2,000	\$ 768	\$ 1,232	\$ 20	\$ 1,212	\$ 788	Board approved dialwasher up to \$15k 6/12/23
10.6.2640.000.0.00000	EQUIPMENT	\$ 7,902	\$ 20,936	\$ (12,934)	\$ 375	\$ (13,309)	\$ 21,211	

Safe grant oversap for 2 door/window install \$19,000  
Board approved dialwasher up to \$15k 6/12/23

Account Number	Description	Budget	YTD Revenue/Expenses		Anticipated Additional Revenue/Expenses through 6/30/24	Anticipated Budget Balance at 6/30/2024	Total Revenues/Expenses for FY2024	Notes
			5/23/24	Balance				
10.6.2721.000.0.00000	TRANSPORTATION-REGULAR EDUCATION	\$ 160,860	\$ 160,934	\$ (74)	\$ 76	\$ (150)	\$ 161,010	Credit for 1 less bus at beg of yr; add'l fuel charges
10.6.2722.000.0.00000	TRANSPORTATION-SPECIAL EDUCATION	\$ 30,000	\$ 10,207	\$ 19,793	\$ 22,403	\$ (2,610)	\$ 32,610	Subject to change
10.6.2723.000.0.00000	TRANSPORTATION-VOCATIONAL	\$ 3,500	\$ 957	\$ 2,563	\$ 1,362	\$ 1,601	\$ 2,299	
10.6.2725.000.0.00000	TRANSPORTATION-FIELD TRIPS	\$ 7,000	\$ 1,610	\$ 5,390	\$ 771	\$ 4,619	\$ 2,381	
10.6.2820.000.0.00000	INFORMATION SERVICES	\$ 14,026	\$ 5,045	\$ 8,981	\$ 5,155	\$ 3,826	\$ 10,200	
10.6.2832.000.0.00000	RECRUITMENT	\$ 400	\$ 362	\$ 38	\$ 95	\$ (57)	\$ 457	
10.6.2900.000.0.00000	UNEMPLOYMENT/WORKERS COMP INSURANCE	\$ -	\$ 3,378	\$ (3,378)	\$ (3,378)	\$ -	\$ -	
10.6.5221.000.0.00000	TRANSFER TO FOOD SERVICE	\$ 26,111	\$ -	\$ 26,111	\$ 27,000	\$ (889)	\$ 27,000	Per contract
10.6.5252.000.0.00000	TRANSFER TO EXPENDABLE TRUST	\$ 49,472	\$ 78,472	\$ (35,000)	\$ -	\$ (35,000)	\$ 78,472	Transfer for balance at 6/30/23 = \$35,000 already accounted for in separate fund balance; \$43,472 add'l aid to spec trust
10.6.5310.000.0.00000	TUITION TO CHARTER SCHOOL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,627,658</b>	<b>\$ 2,013,209</b>	<b>\$ 614,449</b>	<b>\$ 533,636</b>	<b>\$ 80,813</b>	<b>\$ 2,546,845</b>	
<b>TOTAL SURPLUS (DEFICIT) - GENERAL FUND</b>		<b>\$ -</b>	<b>\$ 183,170</b>	<b>\$ (183,170)</b>	<b>\$ (299,054)</b>	<b>\$ 115,884</b>	<b>\$ (115,884)</b>	

USE OF COMMITTED FUND BALANCE AT 6/30/2023 \$ 35,000  
RETAINED FUND BALANCE FROM 6/30/23 \$ 74,705  
USE OF UNASSIGNED FUND BALANCE AT 6/30/2023 \$ 192,801 \$1,051 audit aj (reduction)  
**TOTAL FUND BALANCE ESTIMATED \$ 182,506**

RETAIN FUND BALANCE AT 6/30/24 \$ (78,099) this happens second (\$96-\$78,099) Board approved 5/14/24  
USE FUND BALANCE TO REDUCE BUDGET FOR FY25 AT 6/30/24 \$ (50,000) Per Board budget approval this happens first (warrant articles voted)  
COMMITTED FUND BALANCE (TRUST FUNDS) AT 6/30/24 \$ (5,000) voted)  
**FUND BALANCE AT 6/30/24, ADJUSTED \$ 52,523**  
This amount is what goes to reduce the next year's budget

# Appendix B

## Wentworth School District Adopted Budget for FY2023-2024

Wentworth School District						
			Adopted	Actual	Adopted	Adopted
	Account	Description	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2023-2024	2024-2025
1	<b>1100</b>	<b>REGULAR EDUCATION</b>				
2	110	Salaries	371,736	356,114	379,310	391,308
3	213	Life/LTD/STD Insurance	3,675	2,889	3,170	3,422
4	220	FICA	28,438	25,862	29,017	29,935
5	232	Retirement for Teachers	64,156	71,856	72,040	74,372
6	250	Unemployment	951	254	868	783
7	260	Workers Comp.	743	578	834	900
8	430	Repairs & Maintenance	1	0	1	1
9	561	Tuition to Other Lea's within St	0	0	0	0
10	580	Mileage Reimbursement	125	43	125	125
11	610	Supplies	3,500	3,247	4,500	4,500
12	640	Subscriptions	600	83	200	200
13	641	Books & Other Printed Media	11,000	4,121	8,000	8,000
14	642	Electronic Information	10,000	0	900	900
15	650	Computer Software	6,000	7,805	12,904	9,000
16	730	New Equipment	1	0	0	0
17	739	Replacement of Equip.	1	0	1	1
18	810	Dues and Fees	1	107	1	1
19			500,928	472,959	511,871	523,448
20						
21	<b>1101</b>	<b>SUBSTITUTES</b>				
22	120	Salaries	8,000	6,639	9,000	8,000
23	220	FICA	612	508	689	612
24	231	Retirement - Non-teacher	0	133	0	0
25	232	Retirement	0	0	0	0
26	250	Unemployment	59	17	60	48
27	260	Workers Comp	16	11	20	18
28			8,687	7,307	9,769	8,678
29						
30	<b>1102</b>	<b>REGULAR EDUCATION AIDES</b>				
31	110	Salaries	1	0	1	1
32	220	FICA	0	0	0	0
33	232	Retirement	0	0	0	0
34	250	Unemployment	0	0	0	0
35	260	Worker's Comp	0	0	0	0
36			1	0	1	1
37						

<b>Wentworth School District</b>						
			Adopted	Actual	Adopted	Adopted
	Account	Description	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2023-2024	2024-2025
38	<b>1210</b>	<b>SPECIAL EDUCATION (For Students with Disabilities)</b>				
39	110	Salaries	62,071	62,071	62,536	63,162
40	213	Life/LTD/STD Insurance	687	568	581	620
41	220	FICA	4,748	4,473	4,784	4,832
42	231	Retirement - Non-teacher	0	0	0	0
43	232	Retirement for Teachers	13,047	13,048	12,282	12,405
44	250	Unemployment	104	36	94	84
45	260	Workers Comp	124	101	138	145
46	300	Purchased Prof & Tech Service	16,539	10,368	12,940	13,810
47	305	Testing/Evaluation	3,850	0	4,000	4,000
48	330	Attorney's Fees	1	0	1	1
49	500	Other Purchased Services	1,500	3,532	2,904	3,054
50	561	Tuition to Other LEA's in State	184,416	407,538	558,200	564,000
51	569	Tuition to Other LEA's Presch	14,398	2,092	11,162	15,253
52	580	Travel	1,370	1,233	1	1
53	610	Supplies	500	137	750	1,302
54	640	Subscriptions	1	0	1	1
55	641	Printed Media	200	152	1,061	1,061
56	650	Software	450	0	1	1
57	730	New Equipment	1	0	200	200
58	734	Computers: Assistive Technolo	500	0	500	500
59			304,507	505,348	672,136	684,432
60						
61	<b>1212</b>	<b>SPECIAL EDUCATION AIDES (For Students with Disabilities)</b>				
62	110	Salaries	99,256	98,300	84,677	85,469
63	220	FICA	7,593	7,520	6,478	6,538
64	231	Retirement	13,955	13,821	11,457	11,564
65	250	Unemployment	518	218	375	336
66	260	Worker's Comp	199	160	186	197
67			121,521	120,019	103,173	104,104
68						
69	<b>1215</b>	<b>EXTENDED SCHOOL YEAR</b>				
70	110	Salaries	4,130	1,365	2,328	2,717
71	220	FICA	316	104	178	208
72	231	Retirement - Non-teacher	0	192	0	0
73	232	Retirement	868	0	457	554
74	300	Purchased Prof & Tech Service	1,919	1,874	1,837	1,964
75	569	Tuition	300	67,942	700	700
76	580	Travel	1	0	1	1
77			7,534	71,478	5,501	6,144
78						

Wentworth School District						
			Adopted	Actual	Adopted	Adopted
	Account	Description	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2023-2024	2024-2025
79	<b>1260</b>	<b>ESOL SERVICES</b>				
80	300	Purchased Prof & Tech Serv	9,673	3,029	6,605	2,000
81	580	Travel	0	0	765	110
82			9,673	3,029	7,370	2,110
83						
84	<b>1410</b>	<b>CO-CURRICULAR</b>				
85	120	Salaries	4,000	4,200	4,000	4,000
86	220	FICA	306	318	306	306
87	231	Retirement - Non-teacher	0	366	0	282
88	232	Retirement for Teachers	841	336	786	376
89	250	Unemployment	30	11	27	24
90	260	Worker's Comp	8	7	9	9
91	300	Activities	0	0	0	0
92	610	Supplies	200	68	200	200
93			5,385	5,305	5,328	5,197
94						
95	<b>1420</b>	<b>SCHOOL SPONSORED ATHLETICS</b>				
96	120	Coaches Salaries	2,700	2,200	2,700	2,200
97	220	FICA	207	168	207	168
98	232	Retirement for Teachers	568	270	530	432
99	250	Unemployment	20	6	18	13
100	260	Worker's Comp	5	4	6	5
101	300	Purchased Prof & Tech (Ref)	675	1,025	675	1,000
102	610	Supplies	500	532	500	500
103	739	Replacement of Equipment	300	0	300	800
104	810	Dues and Fees	0	0	0	0
105			4,975	4,204	4,936	5,118
106						
107	<b>1430</b>	<b>SUMMER SCHOOL</b>				
108	110	Salaries	0	1,767	0	0
109	220	FICA	0	135	0	0
110			0	1,902	0	0
111						
112	<b>2100</b>	<b>SUPPORT SERVICES - STUDENTS</b>				
113	329	Other Professional Ed. Service	0	0	0	0
114	550	Printing and Binding	0	0	0	0
115			0	0	0	0

<b>Wentworth School District</b>						
			Adopted	Actual	Adopted	Adopted
	Account	Description	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2023-2024	2024-2025
116	<b>2120</b>	<b>SCHOOL COUNSELING</b>				
117	110	Salaries	26,316	23,298	24,373	34,255
118	213	Life/LTD/STD Insurance	273	224	226	336
119	220	FICA	1,828	1,742	1,865	2,620
120	232	Retirement for Teachers	5,022	4,897	4,787	6,728
121	250	Unemployment	104	36	94	84
122	260	Worker's Comp	48	38	54	79
123	300	Purchased Prof & Tech	0	0	0	0
124	610	Supplies	100	52	200	250
125	640	Other Informational Resources	400	1,037	200	200
126	641	Printed Media	300	0	200	200
127			34,391	31,324	31,999	44,752
128						
129	<b>2123</b>	<b>APPRAISAL SERVICES</b>				
130	810	Dues and Fees	750	0	1	1
131						
132	<b>2132</b>	<b>MEDICAL SERVICES</b>				
133	330	Doctor's Fees	500	673	692	700
134						
135	<b>2134</b>	<b>SCHOOL NURSE</b>				
136	300	Purchased Prof & Tech	83,461	80,249	85,931	88,509
137	430	Repairs & Maintenance	0	0	0	0
138	610	Supplies	600	193	600	600
139	640	Other Informational Resources	1	0	1	1
140	641	Textbooks	0	0	0	0
141	642	Electronic Information	310	546	1	1
142	650	Software	0	0	315	315
143	730	New Equipment	0	0	0	0
144	739	Replacement of Equipment	0	0	0	0
145			84,372	80,988	86,848	89,426
146	<b>2143</b>	<b>PSYCHOLOGICAL COUNSELING SERVICES</b>				
147	300	Purchased Prof. & Tech Service	6,300	6,023	6,615	6,945
148	640	Other Informational Resources	1	0	1	1
149			6,301	6,023	6,616	6,946
150	<b>2152</b>	<b>SPEECH PATHOLOGY SERVICES</b>				
151	300	Purchased Prof & Tech Service	26,676	35,958	38,455	69,696
152	580	Travel	0	0	1	1
153	610	Supplies	300	232	300	250
154	641	Printed Media	0	0	0	1
155	650	Software	1	0	1	1
156	730	New Equipment	1	0	1	1
157			26,978	36,189	38,758	69,950

Wentworth School District						
			Adopted	Actual	Adopted	Adopted
	Account	Description	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2023-2024	2024-2025
158	<b>2162</b>	<b>PHYSICAL THERAPY SERVICES</b>				
159	300	Purchased Prof & Tech Service	10,288	4,466	5,212	2,632
160						
161	<b>2163</b>	<b>OCCUPATIONAL THERAPY SERVICES</b>				
162	300	Purchased Prof & Tech Service	24,680	21,706	25,001	14,431
163	580	Travel	0	0	0	1
164	610	Supplies	1	0	1	1
165			24,681	21,706	25,002	14,433
166						
167	<b>2210</b>	<b>IMPROVEMENT OF INSTRUCTION SERVICES</b>				
168	240	Tuition Reimbursement	1	0	1	1
169	320	Professional Educational Serv.	1	0	1	1
170			2	0	2	2
171						
172	<b>2212</b>	<b>INSTRUCT &amp; CURRICULUM DEVELOPMENT SERVICES</b>				
173	110	Instructional Salary	1	0	1	1
174	220	FICA	1	0	1	1
175	232	Retirement	1	0	1	1
176			3	0	3	3
177						
178	<b>2213</b>	<b>INSTRUCTIONAL STAFF TRAINING SERVICES</b>				
179	240	Teacher Staff Training	8,000	3,204	8,000	8,000
180	280	Support Staff Training	200	169	200	200
181	290	Instruct Staff Training	1	0	1	1
182			8,201	3,373	8,201	8,201
183						
184	<b>2222</b>	<b>SCHOOL LIBRARY SERVICES</b>				
185	110	Salaries	1	0	1	1
186	220	FICA	1	0	1	1
187	250	Unemployment	1	0	1	1
188	260	Worker's Comp	1	0	1	1
189	610	Supplies	200	34	200	200
190	641	Books & Other Printed Media	500	0	500	500
191	642	Electronic Information	1,900	2,041	1,950	2,041
192			2,604	2,076	2,654	2,745
193						
194	<b>2223</b>	<b>AUDIO-VISUAL</b>				
195	610	Supplies	300	297	300	300
196	650	Media Software	1	0	1	1
197			301	297	301	301
198						

Wentworth School District						
			Adopted	Actual	Adopted	Adopted
	Account	Description	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2023-2024	2024-2025
199	<b>2311</b>	<b>SCHOOL BOARD SERVICES</b>				
200	110	Salaries	3,250	3,250	3,250	3,250
201	220	FICA	249	249	249	249
202	520	Insurance - E & O	0	0	0	0
203	540	Advertising	800	496	800	800
204	580	Travel	0	0	0	0
205	610	Supplies	100	0	100	100
206	810	Dues & Fees	50	0	0	0
207			4,449	3,995	4,399	4,399
208						
209	<b>2312</b>	<b>SCHOOL BOARD SECRETARY</b>				
210	120	Salaries	770	71	770	1
211						
212	<b>2313</b>	<b>SCHOOL TREASURER</b>				
213	110	Salaries	1,100	1,100	1,100	1,100
214	220	FICA	84	84	84	84
215	520	Insurance - Bonding	0	0	0	0
216	534	Postage	228	128	150	150
217	610	Supplies	10	13	50	50
218	890	Miscellaneous Expenses	50	73	50	50
219			1,472	1,398	1,434	1,434
220						
221	<b>2314</b>	<b>ELECTION SERVICES</b>				
222	110	Moderator's Salary	200	200	200	200
223	120	Supervisor Checklist/Clerk	160	60	160	160
224	220	FICA	28	0	28	28
225	550	Printing and Binding	118	0	1	1
226			506	260	389	389
227						
228	<b>2317</b>	<b>AUDIT</b>				
229	330	Other Professional Services	4,000	4,000	6,000	4,000
230						
231	<b>2318</b>	<b>LEGAL</b>				
232	330	Other Professional Services	749	1,419	1,000	1,400
233	331	Fingerprint Expense	50	43	150	150
234			799	1,462	1,150	1,550
235						
236	<b>2321</b>	<b>OFFICE OF SUPERINTENDENT SERVICES</b>				
237	330	Other Professional Services	63,838	63,838	64,601	71,712
238						



<b>Wentworth School District</b>						
			Adopted	Actual	Adopted	Adopted
	Account	Description	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2023-2024	2024-2025
239	<b>2410</b>	<b>PRINCIPAL'S OFFICE</b>				
240	110	Salaries	82,620	83,000	83,830	88,830
241	213	Life Insurance	66	66	111	96
242	214	LTD Insurance	149	149	151	133
243	220	FICA	6,320	6,071	6,413	6,795
244	232	Retirement for Teachers	17,367	17,447	16,464	17,446
245	250	Unemployment	104	36	94	84
246	260	Worker's Comp	165	135	184	204
247	329	Professional Development	400	3,705	2,200	2,000
248	430	Repairs and Maintenance	0	0	0	0
249	442	Leased Equipment	2,275	1,228	3,500	3,500
250	534	Postage	295	137	100	100
251	550	Printing and Binding	600	445	600	500
252	580	Mileage	400	0	400	200
253	610	Supplies	1,000	799	1,000	1,000
254	640	Subscriptions	1	0	0	1
255	642	Electronic Information	1	0	0	1
256	650	Software	700	183	810	810
257	730	New Equipment	1	0	0	0
258	810	Dues and Fees	400	97	400	300
259			112,864	113,498	116,257	122,000
260						
261	<b>2411</b>	<b>SECRETARIAL SERVICES</b>				
262	110	Salaries	31,151	31,151	31,471	32,110
263	220	FICA	2,383	2,383	2,408	2,456
264	231	Retirement	4,380	4,380	4,258	4,344
265	250	Unemployment	104	36	94	84
266	260	Worker's Comp	62	51	69	74
267	580	Travel	0	0	0	0
268	890	Miscellaneous Expenses	700	591	700	700
269			38,780	38,592	39,000	39,768
270						
271	<b>2515</b>	<b>FINANCIAL ACCOUNTING SERVICES</b>				
272	331	Benefits Admin Fees	0	0	0	0
273						

Wentworth School District						
			Adopted	Actual	Adopted	Adopted
	Account	Description	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2023-2024	2024-2025
274	<b>2620</b>	<b>OPERATING BUILDING SERVICES</b>				
275	110	Salaries	33,800	33,390	34,154	42,432
276	220	FICA	2,586	2,554	2,613	3,246
277	231	Retirement	4,752	4,695	4,621	5,741
278	250	Unemployment	104	36	94	84
279	260	Worker's Comp	551	544	587	798
280	300	Purchased Prof & Tech Service	8,600	12,079	8,600	9,460
281	340	Technical Services	2,500	5,309	2,500	2,500
282	421	Rubbish Removal	3,000	2,853	3,500	4,000
283	430	Repairs & Maintenance	14,000	18,457	16,000	17,600
284	520	Property & Liability Insurance	3,670	3,564	4,037	4,756
285	531	Voice Communications	3,500	3,458	4,000	6,700
286	532	Internet Access Service	2,000	720	2,000	2,000
287	610	Supplies	6,000	9,027	7,500	8,250
288	622	Electricity	12,000	11,784	12,000	12,000
289	624	Fuel Oil	10,800	11,380	10,800	12,312
290	650	Software	2,695	932	1,800	3,195
291	730	New Equipment	2,000	1,676	1	1
292	738	Replace Comp & Netwk Equip	6,820	1,537	7,000	8,290
293	739	Replacement of Equipment	1	0	1	1
294			119,379	123,993	121,808	143,366
295						
296	<b>2630</b>	<b>CARE AND UPKEEP OF GROUNDS</b>				
297	422	Snow Plowing	1	6,333	12,500	10,500
298	424	Lawn Mowing	1	0	1	1
299	730	New Equipment	1	0	1	1
300			3	6,333	12,502	10,502
301	<b>2640</b>	<b>CARE AND UPKEEP OF EQUIPMENT SERVICES</b>				
302	340	Piano Tuning	0	0	0	0
303	430	Boiler Inspection	50	0	50	50
304			50	0	50	50
305						
306	<b>2700</b>	<b>STUDENT TRANSPORTATION SERVICES</b>				
307	2721.510	Regular	90,309	103,705	130,260	134,169
308	2722.510	Special Education	105,000	0	12,000	12,000
309	2724.510	Athletic	1,880	1,571	2,000	2,000
310	2725.510	Field Trips	5,000	5,193	5,000	5,000
311			202,189	110,469	149,260	153,169

**Wentworth School District**

			Adopted	Actual	Adopted	Adopted
	Account	Description	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2023-2024	2024-2025
312	<b>3110</b>	<b>FOOD SERVICE SUPERVISION</b>				
313	3100.739	Replacement of Equipment	0	0	0	0
314	3110.431	Computer License	0	0	0	0
315	5221.930	Transfer to Food Service	23,500	21,000	26,000	26,000
316			23,500	21,000	26,000	26,000
317						
318	<b>4600</b>	<b>BUILDING IMPROVEMENT SERVICES</b>				
319	450	Building Improvement	1	0	1	1
320	451	Repairs to Playground	1	0	1	1
321	4610.450	School Project	1	0	1	1
322			3	0	3	3
323	<b>5100</b>	<b>DEBT SERVICE</b>				
324	5110.910	Principal	20,863	26,614	21,508	22,172
325	5120.830	Interest	5,751	0	5,106	4,442
326			26,614	26,614	26,614	26,614
327	<b>5251</b>	<b>CAPITAL RESERVE FUND</b>				
328	930	Fund Transfers	10,000	10,000	0	0
329						
330	<b>5390</b>	<b>FUND TRANSFERS</b>				
331		To Other Elements	0	0	0	0
332						
333		<b>HEALTH INS. SUMMARY</b>	156,664	165,920	191,397	208,837
334		<b>DENTAL INS. SUMMARY</b>	3,490	4,352	5,069	5,194
335						
336		Total District Funds	1,931,953	2,074,460	2,293,077	2,398,312
337		Total State & Federal Funds	1		1	1
338		Total Food Service Funds	58,000	62,323	65,000	65,000
339		<b>Grand Total</b>	<b>1,989,954</b>	<b>2,136,783</b>	<b>2,358,078</b>	<b>2,463,313</b>



Wentworth School District

2024-2025 Revenue Data

		2023-2024	2024-2025
		<u>Tax Basis</u>	<u>Estimate</u>
<b>General Fund Revenue</b>			
770	Unreserved Fund Balance	0	0
Revenue From State Sources			
3110	Adequate Education Grant	497,716	486,600
	Special Ed Aid (Formerly CatAid)	221,828	321,828
Revenue From Federal Sources			
4810	National Forest Reserve	1,935	2,000
4580	Medicaid	20,000	25,000
Local Revenue Other Than Taxes			
1510	Earnings on Investments	30	30
	Voted From Fund Balance	0	0
5250	Transfer from Capital Reserve Fund	0	0
	<b>Total General Fund Revenues</b>	<u>741,509</u>	<u>835,458</u>
<b>Federal Fund Revenue</b>			
	Title IA	25,000	25,000
	IDEA Reimbursement	8,500	10,000
	Title IIA	1	1
4100	<b>Total Federal Fund Revenues</b>	<u>33,501</u>	<u>35,001</u>
<b>Food Service Revenue</b>			
4560	Child Nutrition/Hot Lunch Program	65,000	65,000
	<b>Total School Revenue &amp; Credits</b>	<b>840,010</b>	<b>935,459</b>
	District Appropriation	<u>2,358,078</u>	<u>2,463,313</u>
	<b>District Assessment</b>	<b>\$1,518,068</b>	<b>\$1,527,854</b>
	Change in District Assessment (Dollar Amount)		\$9,786
	Change in District Assessment (Percentage)		0.64%
	Dollar Change in Net Assessed Valuation Per \$1000		\$0.07
	Net Assessed Valuation	2023	\$130,659,285

# Appendix C

Town of Warren Annual Report ending December 31, 2024

## WARREN SCHOOL DISTRICT REVENUES

Code	Description	FY2023	FY2024	PROPOSED	INCREASE/ (DECREASE)
		BUDGET	BUDGET	BUDGET	
<b>Revenue from Local Sources</b>					
1111	LOCAL EDUCATION TAX	\$ 1,391,552	\$ 1,414,606	\$ 1,674,297	\$ 259,691
1510	INTEREST ON INVESTMENTS	\$ 234	\$ 295	\$ 3,000	\$ 2,705
1920	DONATIONS/CONTRIBUTIONS	\$ -	\$ 1,400	\$ -	\$ (1,400)
1980	REFUND FROM PRIOR YEAR	\$ -	\$ -	\$ -	\$ -
1990	OTHER LOCAL REVENUE	\$ 4,593	\$ 6,409	\$ 4,750	\$ (1,659)
	<b>Total Local Revenue</b>	<b>\$ 1,396,379</b>	<b>\$ 1,422,710</b>	<b>\$ 1,682,047</b>	<b>\$ 259,337</b>
<b>Revenue from State Sources</b>					
3111	ADEQUACY AID (GRANT)	\$ 820,714	\$ 831,420	\$ 831,420	\$ -
3112	ADEQUACY AID (STATE TAX)	\$ 102,538	\$ 147,383	\$ 159,306	\$ 11,923
3230	CATASTROPHIC AID	\$ -	\$ -	\$ -	\$ -
3241	VOC ED TUITION	\$ 13,806	\$ 11,700	\$ 8,604	\$ (3,096)
3242	VOC ED TRANSPORTATION	\$ 1,493	\$ 1,284	\$ 898	\$ (386)
3299	OTHER STATE SOURCES	\$ 9,359	\$ -	\$ -	\$ -
	<b>Total State Revenue</b>	<b>\$ 947,910</b>	<b>\$ 991,787</b>	<b>\$ 1,000,228</b>	<b>\$ 8,441</b>

<b>Revenue from Federal Sources</b>					
4580	MEDICAID REIMBURSEMENT	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
4810	NATIONAL FOREST RESERVE	\$ 8,585	\$ 8,310	\$ 8,460	\$ 150
	<b>Total Federal Revenue</b>	<b>\$ 20,585</b>	<b>\$ 20,310</b>	<b>\$ 20,460</b>	<b>\$ 150</b>
<b>Revenue from Other Financing Sources</b>					
5700	USE OF FUND BALANCE	\$ 94,933	\$ 192,851	\$ 50,000	\$ (142,851)
	<b>Total Other Financing Revenue</b>	<b>\$ 94,933</b>	<b>\$ 192,851</b>	<b>\$ 50,000</b>	<b>\$ (142,851)</b>
	<b>TOTAL REVENUE-GENERAL FUND</b>	<b>\$ 2,459,807</b>	<b>\$ 2,627,658</b>	<b>\$ 2,752,735</b>	<b>\$ 125,077</b>
<b>GRANT FUND</b>					
	<b>TOTAL REVENUE-GRANT FUND</b>	<b>\$ 90,000</b>	<b>\$ 90,000</b>	<b>\$ 97,000</b>	<b>\$ 7,000</b>
<b>FOOD SERVICE FUND</b>					
1610	FOOD SERVICE SALES	\$ 6,175	\$ 5,488	\$ 7,400	\$ 1,912
1990	EVENTS/OTHER	\$ -	\$ -	\$ -	\$ -
3260	STATE REIMBURSEMENT	\$ 525	\$ 554	\$ 350	\$ (204)
4560	FEDERAL REIMBURSEMENT	\$ 17,300	\$ 22,239	\$ 29,000	\$ 6,761
4590	FRESH FRUIT & VEGETABLE PROGRAM	\$ 4,500	\$ 3,700	\$ 5,100	\$ 1,400
5210	TRANSFER FROM GENERAL FUND	\$ 24,000	\$ 26,111	\$ 29,600	\$ 3,489
	<b>TOTAL REVENUE-FOOD SERVICE FUND</b>	<b>\$ 52,500</b>	<b>\$ 58,092</b>	<b>\$ 71,450</b>	<b>\$ 13,358</b>
	<b>TOTAL REVENUES</b>	<b>\$ 2,602,307</b>	<b>\$ 2,775,750</b>	<b>\$ 2,921,185</b>	<b>\$ 145,435</b>

**WARREN SCHOOL DISTRICT BUDGET SUMMARY**

ACCOUNT	DESCRIPTION	FY2023	FY2024	PROPOSED	INCREASE/ (DECREASE)
		BUDGET	BUDGET	FY2025 BUDGET	
10.6.1100.110.1.00000	PROF SALARIES	\$ 419,197	\$ 384,246	\$ 378,133	\$ (6,113)
10.6.1100.120.1.00000	REGULAR ED. SUBSTITUTES	\$ 6,667	\$ 6,667	\$ 6,667	\$ -
10.6.1100.210.1.00000	HEALTH INS. STIPEND	\$ 2,000	\$ 2,000	\$ 4,000	\$ 2,000
10.6.1100.211.1.00000	HEALTH INSURANCE	\$ 115,311	\$ 125,520	\$ 94,367	\$ (31,153)
10.6.1100.212.1.00000	DENTAL INSURANCE	\$ -	\$ 3,630	\$ 3,042	\$ (588)
10.6.1100.213.1.00000	LIFE INSURANCE	\$ 212	\$ 185	\$ 132	\$ (53)
10.6.1100.214.1.00000	DISABILITY INSURANCE	\$ 1,167	\$ 1,068	\$ 1,052	\$ (16)
10.6.1100.220.1.00000	FICA	\$ 32,808	\$ 30,092	\$ 29,820	\$ (272)
10.6.1100.232.1.00000	PROF RETIREMENT	\$ 87,613	\$ 74,925	\$ 73,805	\$ (1,120)
10.6.1100.250.1.00000	UNEMPLOYMENT COMP	\$ 1,033	\$ 918	\$ 672	\$ (246)
10.6.1100.260.1.00000	WORKERS' COMP	\$ 1,491	\$ 1,366	\$ 1,346	\$ (20)
10.6.1100.320.1.00000	ITINERANT TEACHERS SERVICES	\$ 50,964	\$ 49,651	\$ 40,479	\$ (9,172)

10.6.1100.561.3.00000	TUITION TO LEA'S IN NH	\$ 452,447	\$ 318,132	\$ 386,750	\$ 68,618
10.6.1100.562.3.00000	TUITION TO OUT-OF-STATE LEA	\$ 32,318	\$ 194,414	\$ 231,608	\$ 37,194
10.6.1100.580.1.00000	TRAVEL	\$ 500	\$ 500	\$ 400	\$ (100)
10.6.1100.610.1.00000	SCHOLAR SUPPLIES	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
10.6.1100.610.1.00200	ART SUPPLIES	\$ 800	\$ 800	\$ 800	\$ -
10.6.1100.610.1.00800	PHYS ED SUPPLIES	\$ 450	\$ 450	\$ 450	\$ -
10.6.1100.610.1.01200	MUSIC SUPPLIES	\$ 400	\$ 400	\$ 400	\$ -
10.6.1100.610.1.02222	LIB/MEDIA LITERACY SUPPLIES	\$ 1,600	\$ 1,600	\$ 1,400	\$ (200)
10.6.1100.610.1.04000	KINDERGARTEN SUPPLIES	\$ 800	\$ 800	\$ 800	\$ -
10.6.1100.610.1.04100	GRADE 1 SUPPLIES	\$ 600	\$ 500	\$ 600	\$ 100
10.6.1100.610.1.04200	GRADE 2 SUPPLIES	\$ 600	\$ 600	\$ 600	\$ -
10.6.1100.610.1.04300	GRADE 3 SUPPLIES	\$ 600	\$ 500	\$ 600	\$ 100
10.6.1100.610.1.04400	GRADE 4 SUPPLIES	\$ 400	\$ 500	\$ 600	\$ 100
10.6.1100.610.1.04500	GRADE 5 SUPPLIES	\$ 400	\$ 500	\$ 500	\$ -
10.6.1100.610.1.04600	GRADE 6 SUPPLIES	\$ 500	\$ 500	\$ 500	\$ -
10.6.1100.610.1.04700	GRADE 7 SUPPLIES	\$ 500	\$ 500	\$ 500	\$ -
10.6.1100.610.1.04800	GRADE 8 SUPPLIES	\$ 500	\$ 500	\$ 500	\$ -
10.6.1100.640.1.00000	EL BOOKS	\$ 400	\$ 400	\$ 400	\$ -
10.6.1100.640.1.04000	KINDERGARTEN BOOKS	\$ 400	\$ 400	\$ 400	\$ -
10.6.1100.640.1.04100	GRADE 1 BOOKS	\$ 400	\$ 400	\$ 400	\$ -
10.6.1100.640.1.04200	GRADE 2 BOOKS	\$ 400	\$ 400	\$ 400	\$ -
10.6.1100.640.1.04300	GRADE 3 BOOKS	\$ 600	\$ 500	\$ 400	\$ (100)
10.6.1100.640.1.04400	GRADE 4 BOOKS	\$ 500	\$ 600	\$ 400	\$ (200)
10.6.1100.640.1.04500	GRADE 5 BOOKS	\$ 600	\$ 600	\$ 600	\$ -
10.6.1100.640.1.04600	GRADE 6 BOOKS	\$ 500	\$ 500	\$ 600	\$ 100
10.6.1100.640.1.04700	GRADE 7 BOOKS	\$ 500	\$ 500	\$ 600	\$ 100
10.6.1100.640.1.04800	GRADE 8 BOOKS	\$ 500	\$ 500	\$ 600	\$ 100
10.6.1100.643.1.00000	ON-LINE EDUCATIONAL SERVICES	\$ 6,900	\$ 6,900	\$ 6,900	\$ -
10.6.1100.650.1.00000	SOFTWARE	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
10.6.1100.737.1.00000	REPLACEMENT FURNITURE/FIXTURES	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
10.6.1100.738.1.00000	EL REPLACE EQUIPMENT	\$ 500	\$ 500	\$ 500	\$ -
10.6.1100.810.1.00000	DUES & FEES	\$ 350	\$ 350	\$ 350	\$ -
	<b>REGULAR EDUCATION</b>	<b>\$1,235,428</b>	<b>\$1,225,014</b>	<b>\$ 1,284,073</b>	<b>\$ 59,059</b>
10.6.1200.110.1.00000	SPECIAL ED PROF SALARIES	\$ 50,962	\$ 53,405	\$ 55,966	\$ 2,561
10.6.1200.112.1.00000	SPECIAL ED SUPP SALARIES	\$ 31,580	\$ 95,792	\$ 67,784	\$ (28,008)
10.6.1200.120.1.00000	SPECIAL ED SUBSTITUTES	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
10.6.1200.210.1.00000	SPECIAL ED HEALTH INS. STIPEND	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
10.6.1200.211.1.00000	SPECIAL ED HEALTH INS	\$ 11,237	\$ 22,247	\$ 23,879	\$ 1,632



10.6.1200.212.1.00000	DENTAL INSURANCE	\$ -	\$ 2,118	\$ 1,079	\$ (1,039)
10.6.1200.213.1.00000	SPECIAL ED LIFE INSURANCE	\$ 52	\$ 79	\$ 79	\$ -
10.6.1200.214.1.00000	SPECIAL ED DISABILITY INSURANCE	\$ 218	\$ 289	\$ 310	\$ 21
10.6.1200.220.1.00000	SPECIAL ED FICA	\$ 6,621	\$ 11,719	\$ 9,772	\$ (1,947)
10.6.1200.231.1.00000	SPECIAL ED SUPP RETIREMENT	\$ 3,790	\$ 6,728	\$ 7,393	\$ 665
10.6.1200.232.1.00000	SPECIAL ED PROF RETIREMENT	\$ 10,712	\$ 10,489	\$ 10,992	\$ 503
10.6.1200.250.1.00000	SPECIAL ED UNEMPLOYMENT COMP	\$ 230	\$ 459	\$ 448	\$ (11)
10.6.1200.260.1.00000	SPECIAL ED WORKERS' COMP	\$ 296	\$ 529	\$ 440	\$ (89)
10.6.1200.320.3.06055	6055 SPECIAL ED CONTRACTED SERVICES	\$ 32,000	\$ -	\$ 65,000	\$ 65,000
10.6.1200.330.3.00000	HS SPECIAL ED PROF SERVICES	\$ 7,740	\$ -	\$ 1,250	\$ 1,250
10.6.1200.330.3.06055	HS SPECIAL ED PROF SERVICES	\$ 810	\$ 810	\$ 810	\$ -
10.6.1200.562.3.00000	HS SPED TUITION OUT-OF-STATE	\$ 3,900	\$ 5,100	\$ 8,250	\$ 3,150
10.6.1200.562.3.06055	HS SPED TUITION OUT-OF-STATE	\$ -	\$ 1,650	\$ -	\$ (1,650)
10.6.1200.580.1.00000	EL SPECIAL ED TRAVEL	\$ 300	\$ 300	\$ 300	\$ -
10.6.1200.610.1.00000	EL SPECIAL ED SUPPLIES	\$ -	\$ 600	\$ 600	\$ -
10.6.1200.610.3.06055	HS SPECIAL ED SUPPLIES	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
10.6.1200.640.1.00000	EL SPECIAL ED BOOKS	\$ 200	\$ 200	\$ 200	\$ -
10.6.1200.650.1.00000	EL SPECIAL ED SOFTWARE	\$ 200	\$ 200	\$ 200	\$ -
10.6.1200.734.1.00000	EL SPECIAL ED ADD'L EQUIPMENT	\$ -	\$ 200	\$ 200	\$ -
10.6.1200.734.3.00000	HS SPECIAL ED ADD'L EQUIPMENT	\$ 600	\$ -	\$ -	\$ -
10.6.1200.734.3.06055	HS SPECIAL ED ADD'L EQUIPMENT	\$ 4,000	\$ 10,000	\$ 10,000	\$ -
10.6.1200.810.1.00000	EL SPECIAL ED DUES & FEES	\$ 150	\$ 150	\$ 150	\$ -
	<b>SPECIAL EDUCATION</b>	<b>\$ 170,598</b>	<b>\$ 228,064</b>	<b>\$ 270,102</b>	<b>\$ 42,038</b>
10.6.1230.564.2.00000	MS TUITION - FRENCH POND	\$ 23,106	\$ 23,106	\$ 23,106	\$ -
10.6.1231.564.3.00000	HS TUITION - KING STREET	\$ 23,106	\$ 57,765	\$ 46,212	\$ (11,553)
10.6.1290.110.1.00000	PRESCHOOL PROF STAFF SALARIES	\$ 25,747	\$ 25,296	\$ 26,508	\$ 1,212
10.6.1290.211.1.00000	PRESCHOOL HEALTH INSURANCE	\$ 14,384	\$ 13,708	\$ 5,786	\$ (7,922)
10.6.1290.212.1.00000	DENTAL INSURANCE	\$ -	\$ 273	\$ 270	\$ (3)

10.6.1290.213.1.00000	PRESCHOOL LIFE INSURANCE	\$ 26	\$ 26	\$ 26	\$ -
10.6.1290.214.1.00000	PRESCHOOL DISABILITY INSURANCE	\$ 72	\$ 71	\$ 74	\$ 3
10.6.1290.220.1.00000	PRESCHOOL FICA	\$ 1,970	\$ 1,935	\$ 2,028	\$ 93
10.6.1290.232.1.00000	PRESCHOOL PROF RETIREMENT	\$ 5,412	\$ 4,968	\$ 5,206	\$ 238
10.6.1290.250.1.00000	PRESCHOOL UNEMPLOYMENT COMP	\$ 115	\$ 115	\$ -	\$ (115)
10.6.1290.260.1.00000	PRESCHOOL WORKERS' COMP	\$ 90	\$ 89	\$ 93	\$ 4
10.6.1290.610.1.00000	PRESCHOOL SUPPLIES	\$ 700	\$ 500	\$ 500	\$ -
	<b>PRESCHOOL</b>	<b>\$ 48,516</b>	<b>\$ 46,981</b>	<b>\$ 40,491</b>	<b>\$ (6,490)</b>
<b>10.6.1300.562.3.00000</b>	<b>VOC ED OUT-OF-STATE TUITION</b>	<b>\$ 42,488</b>	<b>\$ 11,031</b>	<b>\$ 23,313</b>	<b>\$ 12,282</b>
10.6.1410.120.1.00000	CO-CURR SALARIES	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
10.6.1410.220.1.00000	CO-CURR FICA	\$ 306	\$ 306	\$ 306	\$ -
10.6.1410.232.1.00000	CO-CURR PROF RETIREMENT	\$ 866	\$ 811	\$ 811	\$ -
10.6.1410.330.1.00000	CO-CURR PROF SERVICES	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
10.6.1410.580.1.00000	CO-CURR TRAVEL/LODGING	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
10.6.1410.610.1.00000	CO-CURR SUPPLIES	\$ 600	\$ 600	\$ 600	\$ -
10.6.1410.611.1.00000	CO-CURR UNIFORMS	\$ 500	\$ 500	\$ 500	\$ -
10.6.1410.737.1.00000	CO-CURR REPLACE EQUIPMENT	\$ 400	\$ 400	\$ 400	\$ -
10.6.1410.810.1.00000	CO-CURRICULAR DUES & FEES	\$ 100	\$ 100	\$ 100	\$ -
	<b>CO-CURRICULAR</b>	<b>\$ 8,972</b>	<b>\$ 8,917</b>	<b>\$ 8,917</b>	<b>\$ -</b>
10.6.1430.113.1.00000	EL SUMMER PROF SALARIES	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
10.6.1430.220.1.00000	EL SUMMER FICA	\$ 306	\$ 306	\$ 306	\$ -
10.6.1430.232.1.00000	EL SUMMER PROF RETIREMENT	\$ 866	\$ 811	\$ 811	\$ -
10.6.1430.610.1.00000	EL SUMMER SUPPLIES	\$ 100	\$ 100	\$ 100	\$ -
10.6.1430.640.1.00000	EL SUMMER BOOKS	\$ 100	\$ 100	\$ 100	\$ -
	<b>SUMMER SCHOOL</b>	<b>\$ 5,372</b>	<b>\$ 5,317</b>	<b>\$ 5,317</b>	<b>\$ -</b>
10.6.2120.320.1.00000	GUIDANCE PROF SERVICES	\$ 26,498	\$ 36,282	\$ 36,781	\$ 499
10.6.2120.610.1.00000	GUIDANCE SUPPLIES	\$ 200	\$ 200	\$ 200	\$ -
10.6.2120.640.1.00000	GUIDANCE BOOKS	\$ 300	\$ 200	\$ 200	\$ -
	<b>GUIDANCE</b>	<b>\$ 26,998</b>	<b>\$ 36,682</b>	<b>\$ 37,181</b>	<b>\$ 499</b>

10.6.2125.432.1.00000	STUDENT DATA MAINT. AGREEMENTS	\$ 860	\$ 1,000	\$ 1,600	\$ 600
10.6.2125.650.1.00000	STUDENT DATA SOFTWARE	\$ 4,020	\$ 3,880	\$ 3,880	\$ -
	<b>STUDENT DATA MANAGEMENT</b>	<b>\$ 4,880</b>	<b>\$ 4,880</b>	<b>\$ 5,480</b>	<b>\$ 600</b>
10.6.2130.110.1.00000	NURSE SALARIES	\$ 57,608	\$ 59,625	\$ 62,006	\$ 2,381
10.6.2130.211.1.00000	NURSE HEALTH INSURANCE	\$ 19,978	\$ 20,306	\$ 21,811	\$ 1,505
10.6.2130.212.1.00000	DENTAL INSURANCE	\$ -	\$ 547	\$ 539	\$ (8)
10.6.2130.213.1.00000	NURSE LIFE INSURANCE	\$ 26	\$ 26	\$ 26	\$ -
10.6.2130.214.1.00000	NURSE DISABILITY INSURANCE	\$ 161	\$ 167	\$ 174	\$ 7
10.6.2130.220.1.00000	NURSE FICA	\$ 4,407	\$ 4,561	\$ 4,743	\$ 182
10.6.2130.232.1.00000	NURSE PROF RETIREMENT	\$ 12,109	\$ 11,710	\$ 12,178	\$ 468
10.6.2130.250.1.00000	NURSE UNEMP COMP	\$ 115	\$ 115	\$ 112	\$ (3)
10.6.2130.260.1.00000	NURSE WORKERS' COMP	\$ 202	\$ 209	\$ 217	\$ 8
10.6.2130.610.1.00000	NURSE SUPPLIES	\$ 850	\$ 850	\$ 850	\$ -
10.6.2130.737.1.00000	NURSE REPLACE FURNITURE/FIXTURES	\$ -	\$ -	\$ -	\$ -
	<b>NURSING</b>	<b>\$ 95,456</b>	<b>\$ 98,116</b>	<b>\$ 102,656</b>	<b>\$ 4,540</b>
<b>10.6.2140.330.3.00000</b>	<b>PSYCHOLOGICAL SERVICES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
10.6.2150.330.1.00000	EL SPEECH SERVICES	\$ 21,168	\$ 31,050	\$ 39,000	\$ 7,950
10.6.2150.330.3.00000	HS SPEECH SERVICES	\$ 445	\$ -	\$ 4,800	\$ 4,800
10.6.2150.610.1.00000	SPEECH SUPPLIES	\$ 200	\$ 200	\$ 200	\$ -
	<b>SPEECH SERVICES</b>	<b>\$ 21,813</b>	<b>\$ 31,250</b>	<b>\$ 44,000</b>	<b>\$ 12,750</b>
10.6.2159.330.1.00000	EL SUMMER SPEECH SERVICES	\$ 1,764	\$ 1,800	\$ 2,400	\$ 600
10.6.2159.330.3.00000	HS SUMMER SPEECH SERVICES	\$ -	\$ -	\$ -	\$ -
	<b>SUMMER SPEECH SERVICES</b>	<b>\$ 1,764</b>	<b>\$ 1,800</b>	<b>\$ 2,400</b>	<b>\$ 600</b>
10.6.2162.330.1.00000	EL PT	\$ 4,560	\$ -	\$ -	\$ -
10.6.2162.330.3.06055	HS PT	\$ 10,640	\$ 11,245	\$ 14,800	\$ 3,555
	<b>PHYSICAL THERAPY SERVICES</b>	<b>\$ 15,200</b>	<b>\$ 11,245</b>	<b>\$ 14,800</b>	<b>\$ 3,555</b>
10.6.2163.330.1.00000	EL OT	\$ 3,268	\$ -	\$ 3,780	\$ 3,780
10.6.2163.330.3.00000	HS OT	\$ -	\$ -	\$ 2,700	\$ 2,700
10.6.2163.330.3.06055	HS OT	\$ 3,827	\$ 4,450	\$ 4,750	\$ 300

10.6.2163.610.1.00000	OT SUPPLIES	\$ 200	\$ 200	\$ 200	\$ -
	<b>OCCUPATIONAL THERAPY SERVICES</b>	<b>\$ 7,295</b>	<b>\$ 4,650</b>	<b>\$ 11,430</b>	<b>\$ 6,780</b>
10.6.2190.320.1.00000	ENRICHMENT PROF SERVICES	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
10.6.2190.610.1.00000	ENRICHMENT SUPPLIES	\$ 400	\$ 400	\$ 400	\$ -
10.6.2190.810.1.00000	ENRICHMENT DUES & FEES	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
	<b>ENRICHMENT</b>	<b>\$ 7,400</b>	<b>\$ 7,400</b>	<b>\$ 7,400</b>	<b>\$ -</b>
10.6.2212.110.1.00000	CURRICULUM DEV SALARIES	\$ 1,400	\$ 1,400	\$ 1,400	\$ -
10.6.2212.220.1.00000	CURRICULUM DEV FICA	\$ 107	\$ 107	\$ 107	\$ -
10.6.2212.232.1.00000	CURRICULUM DEV PROF RETIREMENT	\$ 303	\$ 284	\$ 284	\$ -
10.6.2212.640.1.00000	CURRICULUM DEV BOOKS	\$ 100	\$ 100	\$ 100	\$ -
	<b>CURRICULUM DEVELOPMENT</b>	<b>\$ 1,910</b>	<b>\$ 1,891</b>	<b>\$ 1,891</b>	<b>\$ -</b>
10.6.2213.110.1.00000	STAFF DEVELOPMENT SALARY	\$ 5,500	\$ 5,500	\$ 5,500	\$ -
10.6.2213.220.1.00000	STAFF DEVELOPMENT FICA	\$ 421	\$ 421	\$ 421	\$ -
10.6.2213.232.1.00000	STAFF DEVELOPMENT RETIREMENT	\$ 1,190	\$ 1,114	\$ 1,114	\$ -
10.6.2213.240.1.00000	STAFF DEVELOPMENT - PROF	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
10.6.2213.242.1.00000	STAFF DEVELOPMENT- SUPPORT STAFF	\$ 300	\$ 300	\$ 300	\$ -
10.6.2213.320.1.00000	STAFF DEVELOPMENT PROF SERVICE	\$ 600	\$ 600	\$ 600	\$ -
10.6.2213.580.1.00000	STAFF DEVELOPMENT TRAVEL/LODGING	\$ 500	\$ 500	\$ 500	\$ -
10.6.2213.610.1.00000	STAFF DEVELOPMENT SUPPLIES	\$ 300	\$ 300	\$ 300	\$ -
10.6.2213.640.1.00000	STAFF DEVELOPMENT BOOKS	\$ 150	\$ 150	\$ 150	\$ -
	<b>PROFESSIONAL DEVELOPMENT</b>	<b>\$ 18,961</b>	<b>\$ 18,885</b>	<b>\$ 18,885</b>	<b>\$ -</b>
10.6.2220.610.1.00000	TECHNOLOGY SUPPLIES	\$ 500	\$ 500	\$ 500	\$ -
10.6.2220.650.1.00000	TECHNOLOGY SOFTWARE	\$ 5,200	\$ 5,200	\$ 7,500	\$ 2,300
10.6.2220.734.1.00000	TECHNOLOGY ADD'L EQUIPMENT	\$ 9,676	\$ 9,678	\$ -	\$ (9,676)
	<b>TECHNOLOGY</b>	<b>\$ 15,376</b>	<b>\$ 15,376</b>	<b>\$ 8,000</b>	<b>\$ (7,376)</b>

10.6.2311.111.1.00000	EL SCHOOL BOARD SALARIES	\$ 1,054	\$ 2,105	\$ 2,105	\$ -
10.6.2311.111.3.00000	HS SCHOOL BOARD SALARIES	\$ 496	\$ 945	\$ 945	\$ -
10.6.2311.220.1.00000	EL SCHOOL BOARD FICA	\$ 81	\$ 161	\$ 161	\$ -
10.6.2311.220.3.00000	HS SCHOOL BOARD FICA	\$ 38	\$ 72	\$ 72	\$ -
10.6.2311.520.1.00000	EL SCHOOL BOARD LIABILITY INS	\$ 2,137	\$ 2,387	\$ 2,851	\$ 464
10.6.2311.520.3.00000	HS SCHOOL BOARD LIABILITY INS	\$ 1,006	\$ 1,071	\$ 1,222	\$ 151
10.6.2311.540.1.00000	EL SCHOOL BOARD ADVERTISING	\$ 70	\$ 138	\$ 138	\$ -
10.6.2311.540.3.00000	HS SCHOOL BOARD ADVERTISING	\$ 30	\$ 62	\$ 62	\$ -
10.6.2311.610.1.00000	EL SCHOOL BOARD SUPPLIES	\$ 150	\$ -	\$ -	\$ -
10.6.2311.640.1.00000	EL SCHOOL BOARD BOOKS	\$ 30	\$ -	\$ -	\$ -
10.6.2311.640.3.00000	HS SCHOOL BOARD BOOKS	\$ 15	\$ -	\$ -	\$ -
10.6.2311.810.1.00000	EL SCHOOL BOARD DUES & FEES	\$ 1,904	\$ 2,445	\$ 2,600	\$ 155
10.6.2311.810.3.00000	HS SCHOOL BOARD DUES & FEES	\$ 896	\$ 1,099	\$ 1,200	\$ 101
	<b>SCHOOL BOARD</b>	<b>\$ 7,907</b>	<b>\$ 10,485</b>	<b>\$ 11,356</b>	<b>\$ 871</b>
10.6.2312.111.1.00000	EL SCHOOL BOARD CLERK SALARIES	\$ 491	\$ 498	\$ 498	\$ -
10.6.2312.111.3.00000	HS SCHOOL BOARD CLERK SALARIES	\$ 231	\$ 224	\$ 224	\$ -
10.6.2312.220.1.00000	EL SCHOOL BOARD CLERK FICA	\$ 37	\$ 38	\$ 38	\$ -
10.6.2312.220.3.00000	HS SCHOOL BOARD CLERK FICA	\$ 18	\$ 17	\$ 17	\$ -
	<b>SCHOOL BOARD CLERK</b>	<b>\$ 777</b>	<b>\$ 777</b>	<b>\$ 777</b>	<b>\$ -</b>
10.6.2313.111.1.00000	EL TREASURER SALARIES	\$ 204	\$ 207	\$ 207	\$ -
10.6.2313.111.3.00000	HS TREASURER SALARIES	\$ 96	\$ 93	\$ 93	\$ -
10.6.2313.220.1.00000	EL TREASURER FICA	\$ 16	\$ 16	\$ 16	\$ -
10.6.2313.220.3.00000	HS TREASURER FICA	\$ 7	\$ 7	\$ 7	\$ -
10.6.2313.534.1.00000	EL TREASURER POSTAGE	\$ 154	\$ 156	\$ 156	\$ -
10.6.2313.534.3.00000	HS TREASURER POSTAGE	\$ 72	\$ 70	\$ 70	\$ -
10.6.2313.610.1.00000	EL TREASURER SUPPLIES	\$ 68	\$ 69	\$ 69	\$ -
10.6.2313.610.3.00000	HS TREASURER SUPPLIES	\$ 32	\$ 31	\$ 31	\$ -

	<b>TREASURER</b>	\$ 649	\$ 649	\$ 649	\$ -
10.6.2314.111.1.00000	EL DISTRICT MEETING SALARIES	\$ 86	\$ 86	\$ 86	\$ -
10.6.2314.111.3.00000	HS DISTRICT MEETING SALARIES	\$ 41	\$ 41	\$ 41	\$ -
10.6.2314.220.1.00000	EL DISTRICT MEETING FICA	\$ 7	\$ 7	\$ 7	\$ -
10.6.2314.220.3.00000	HS DISTRICT MEETING FICA	\$ 3	\$ 3	\$ 3	\$ -
10.6.2314.540.1.00000	EL DISTRICT MEETING ADVERTISEMENT	\$ 188	\$ 191	\$ 190	\$ (1)
10.6.2314.540.3.00000	HS DISTRICT MEETING ADVERTISEMENT	\$ 88	\$ 85	\$ 85	\$ -
	<b>DISTRICT MEETING</b>	\$ 413	\$ 413	\$ 412	\$ (1)
10.6.2317.330.1.00000	EL AUDIT SERVICES	\$ 5,508	\$ 6,046	\$ 6,195	\$ 149
10.6.2317.330.3.00000	HS AUDIT SERVICES	\$ 2,592	\$ 2,716	\$ 2,655	\$ (61)
	<b>AUDIT SERVICES</b>	\$ 8,100	\$ 8,762	\$ 8,850	\$ 88
10.6.2318.330.1.00000	EL LEGAL SERVICES	\$ 680	\$ 690	\$ 700	\$ 10
10.6.2318.330.3.00000	HS LEGAL SERVICES	\$ 320	\$ 310	\$ 300	\$ (10)
	<b>LEGAL SERVICES</b>	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
10.6.2321.310.1.00000	EL SAU MGT SERVICES	\$ 81,035	\$ 95,820	\$ 111,116	\$ 15,296
10.6.2321.310.3.00000	HS SAU MGT SERVICES	\$ 38,134	\$ 43,049	\$ 47,621	\$ 4,572
	<b>SAU ADMINISTRATION</b>	\$ 119,169	\$ 138,869	\$158,737	\$ 19,868
10.6.2410.111.1.00000	PRINCIPAL SALARIES	\$ 79,559	\$ 82,343	\$ 85,637	\$ 3,294
10.6.2410.112.1.00000	PRINCIPAL SECRETARY SALARY	\$ 29,360	\$ 30,394	\$ 35,178	\$ 4,784
10.6.2410.211.1.00000	PRINCIPAL OFFICE HEALTH INSURANCE	\$ 33,761	\$ 34,358	\$ 36,895	\$ 2,537
10.6.2410.212.1.00000	DENTAL INSURANCE	\$ -	\$ 1,017	\$ 1,003	\$ (14)
10.6.2410.213.1.00000	PRINCIPAL OFFICE LIFE INSURANCE	\$ 53	\$ 53	\$ 53	\$ -
10.6.2410.214.1.00000	PRINCIPAL OFFICE DISABILITY INSURANCE	\$ 305	\$ 316	\$ 338	\$ 22
10.6.2410.220.1.00000	PRINCIPAL OFFICE FICA	\$ 8,332	\$ 8,624	\$ 9,242	\$ 618
10.6.2410.231.1.00000	PRINCIPAL OFFICE SUPP RETIREMENT	\$ 4,128	\$ 4,112	\$ 4,760	\$ 648
10.6.2410.232.1.00000	PRINCIPAL OFFICE PROF RETIREMENT	\$ 16,723	\$ 16,172	\$ 16,819	\$ 647
10.6.2410.240.1.00000	PRINCIPAL OFFICE TUITION REIMB	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
10.6.2410.250.1.00000	PRINCIPAL OFFICE UNEMP COMP	\$ 230	\$ 230	\$ 224	\$ (6)

10.6.2410.260.1.00000	PRINCIPAL OFFICE WORKERS' COMP	\$ 381	\$ 395	\$ 423	\$ 28
10.6.2410.531.1.00000	PRINCIPAL OFFICE TELEPHONE	\$ 3,275	\$ 3,275	\$ 3,275	\$ -
10.6.2410.534.1.00000	PRINCIPAL OFFICE POSTAGE	\$ 1,550	\$ 1,550	\$ 1,550	\$ -
10.6.2410.540.1.00000	PRINCIPAL OFFICE ADVERTISING	\$ 50	\$ 50	\$ 50	\$ -
10.6.2410.550.1.00000	PRINCIPAL OFFICE PRINTING	\$ 200	\$ 200	\$ 200	\$ -
10.6.2410.580.1.00000	PRINCIPAL OFFICE TRAVEL	\$ 200	\$ 200	\$ 200	\$ -
10.6.2410.610.1.00000	PRINCIPAL OFFICE SUPPLIES	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
10.6.2410.640.1.00000	PRINCIPAL OFFICE BOOKS	\$ 100	\$ 100	\$ 100	\$ -
10.6.2410.738.1.00000	PRINCIPAL OFFICE REPLACE EQUIPMENT	\$ 200	\$ 200	\$ 200	\$ -
10.6.2410.810.1.00000	PRINCIPAL OFFICE DUES & FEES	\$ 350	\$ 350	\$ 350	\$ -
	<b>PRINCIPAL OFFICE</b>	<b>\$ 182,257</b>	<b>\$ 187,439</b>	<b>\$ 199,997</b>	<b>\$ 12,558</b>
10.6.2620.112.1.00000	CUSTODIAN SALARIES	\$ 41,509	\$ 50,077	\$ 51,667	\$ 1,590
10.6.2620.211.1.00000	CUSTODIAN HEALTH INSURANCE	\$ 11,237	\$ 10,781	\$ 11,571	\$ 790
10.6.2620.212.1.00000	DENTAL INSURANCE	\$ -	\$ 524	\$ 539	\$ 15
10.6.2620.213.1.00000	CUSTODIAN LIFE INSURANCE	\$ 26	\$ 26	\$ 26	\$ -
10.6.2620.214.1.00000	CUSTODIAN DISABILITY INSURANCE	\$ 116	\$ 140	\$ 145	\$ 5
10.6.2620.220.1.00000	CUSTODIAN FICA	\$ 3,175	\$ 3,831	\$ 3,953	\$ 122
10.6.2620.231.1.00000	CUSTODIAN RETIREMENT	\$ 5,836	\$ 6,775	\$ 6,991	\$ 216
10.6.2620.240.1.00000	CUSTODIAN TRAINING	\$ 100	\$ 100	\$ 100	\$ -
10.6.2620.250.1.00000	CUSTODIAN UNEMPLOYMENT COMP	\$ 115	\$ 115	\$ 112	\$ (3)
10.6.2620.260.1.00000	CUSTODIAN WORKERS' COMP	\$ 145	\$ 175	\$ 184	\$ 9
10.6.2620.411.1.00000	WATER & SEWAGE	\$ 2,500	\$ 3,596	\$ 4,380	\$ 784
10.6.2620.421.1.00000	RUBBISH REMOVAL	\$ 1,700	\$ 1,980	\$ 1,980	\$ -
10.6.2620.430.1.00000	BUILDING REPAIRS/MAINT	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
10.6.2620.490.1.00000	BUILDING SECURITY	\$ 1,150	\$ 1,150	\$ 1,150	\$ -
10.6.2620.520.1.00000	PROPERTY INSURANCE	\$ 1,048	\$ 1,153	\$ 1,358	\$ 205
10.6.2620.580.1.00000	CUSTODIAN TRAVEL	\$ 200	\$ 200	\$ 200	\$ -
10.6.2620.610.1.00000	BUILDING SUPPLIES	\$ 9,900	\$ 9,900	\$ 9,900	\$ -
10.6.2620.622.1.00000	ELECTRICITY	\$ 13,100	\$ 16,500	\$ 17,000	\$ 500
10.6.2620.623.1.00000	PROPANE GAS	\$ 24,000	\$ 27,000	\$ 27,000	\$ -
10.6.2620.737.1.00000	BUILDING REPLACEMENT FURN/FIXTURE	\$ 600	\$ 600	\$ 600	\$ -
10.6.2620.738.1.00000	BUILDING REPLACE EQUIPMENT	\$ 500	\$ 600	\$ 600	\$ -

	<b>OPERATION OF BUILDING</b>	<b>\$ 126,957</b>	<b>\$ 145,223</b>	<b>\$ 149,456</b>	<b>\$ 4,233</b>
10.6.2630.430.1.00000	GROUNDS REPAIRS/MAINT	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
10.6.2630.610.1.00000	GROUNDS SUPPLIES	\$ 500	\$ 500	\$ 500	\$ -
10.6.2630.738.1.00000	GROUNDS REPLACE EQUIPMENT	\$ 500	\$ 500	\$ 500	\$ -
	<b>GROUNDS MAINTENANCE</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ -</b>
10.6.2640.430.1.00000	EQUIPMENT REPAIRS/MAINT	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
10.6.2640.432.1.00000	EQUIPMENT MAINT AGREEMENT	\$ 4,191	\$ 4,191	\$ 4,200	\$ 9
10.6.2640.440.1.00000	EQUIPMENT RENTAL/LEASES	\$ 2,711	\$ 2,711	\$ 1,836	\$ (875)
10.6.2640.738.1.00000	EQUIPMENT REPLACE EQUIPMENT	\$ -	\$ -	\$ -	\$ -
	<b>EQUIPMENT</b>	<b>\$ 7,902</b>	<b>\$ 7,902</b>	<b>\$ 7,036</b>	<b>\$ (866)</b>
10.6.2721.510.1.00000	EL PUPIL TRANSPORTATION	\$ 120,600	\$ 124,218	\$ 127,944	\$ 3,726
10.6.2721.510.3.00000	HS PUPIL TRANSPORTATION	\$ 35,575	\$ 36,642	\$ 37,741	\$ 1,099
	<b>REGULAR TRANSPORTATION</b>	<b>\$ 156,175</b>	<b>\$ 160,860</b>	<b>\$ 165,685</b>	<b>\$ 4,825</b>
10.6.2722.510.3.00000	HS SPECIAL TRANSPORTATION	\$ -	\$ -	\$ 7,200	\$ 7,200
10.6.2722.510.3.06055	HS SPECIAL TRANSPORTATION	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
	<b>SPECIAL TRANSPORTATION</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 37,200</b>	<b>\$ 7,200</b>
10.6.2723.510.3.00000	VOCATIONAL TRANSPORTATION	\$ 3,900	\$ 3,900	\$ 3,900	\$ -
10.6.2725.510.1.00000	FIELD TRIP TRANSPORTATION	\$ 7,000	\$ 7,000	\$ 7,000	\$ -
10.6.2820.532.1.00000	DATA COMMUNICATION SERVICES	\$ 6,561	\$ 13,026	\$ 13,026	\$ -
10.6.2820.734.1.00000	NETWORK ADD'L EQUIPMENT	\$ -	\$ 1,000	\$ -	\$ (1,000)
	<b>INFORMATION SERVICES</b>	<b>\$ 6,561</b>	<b>\$ 14,026</b>	<b>\$ 13,026</b>	<b>\$ (1,000)</b>



10.6.2832.540.1.00000	RECRUITMENT ADVERTISING	\$ 400	\$ 400	\$ 400	\$ -
	RECRUITMENT	\$ 400	\$ 400	\$ 400	\$ -
10.6.5221.930.0.00000	TRANSFER TO FOOD SERVICE	\$ 24,000	\$ 26,111	\$ 29,600	\$ 3,489
10.6.5252.930.0.00000	TRANSFER TO EXPENDABLE TRUST	\$ -	\$ 43,472	\$ -	\$ (43,472)
	TOTAL EXPENDITURES- GENERAL FUND	\$2,459,807	\$2,627,658	\$ 2,752,735	\$ 125,077
	TOTAL EXPENDITURES- GRANT FUND	\$ 90,000	\$ 90,000	\$ 97,000	\$ 7,000
	TOTAL EXPENDITURES-FOOD SERVICE FUND	\$ 52,500	\$ 58,092	\$ 71,450	\$ 13,358
	TOTAL EXPENDITURES	2,602,307	\$2,775,750	\$ 2,921,185	\$ 145,435

#### WARREN TAX RATE CALCULATIONS

CALENDAR/TAX YEAR	2018	2019	2020	2021	2022	2023	2024	2023
	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 PROJECTED	CURRENT VALUATION
Local Property Tax Rate	\$ 14.66	\$ 14.20	\$ 13.53	\$ 10.92	\$ 12.53	\$ 12.88	\$ 15.24	\$109,838,031 Per \$1,000
State Property Tax Rate	\$ 2.01	\$ 2.03	\$ 2.03	\$ 1.45	\$ 1.10	\$ 1.55	\$ 1.67	\$95,332,431 Per \$1,000
<b>Total School Tax Rate</b>	<b>\$ 16.67</b>	<b>\$ 16.23</b>	<b>\$ 15.56</b>	<b>\$ 12.37</b>	<b>\$ 13.63</b>	<b>\$ 14.43</b>	<b>\$ 16.91</b>	
INCREASE (DECREASE) FROM PRIOR YEAR	\$ 2.30	\$ (0.44)	\$ (0.67)	\$ (3.19)	\$ 1.26	\$ 0.80	\$ 2.48	
Projected/voted on in	\$ 16.76	\$ 17.16	\$ 16.23	\$ 16.35	\$ 14.96	\$ 15.93		
	\$ (0.09)	\$ (0.93)	\$ (0.67)	\$ (3.98)	\$ (1.33)	\$ (1.50)		
Surplus funds used to reduce tax burden (use of fund balance)	\$ 65,198	\$ 53,446	\$ 82,287	\$ 120,391	\$ 94,933	\$ 192,851		