

Wakefield School District

**DELIBERATIVE
SESSION**

FISCAL YEAR 2024

- | | |
|------------|-------------------------------------|
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Wakefield School District

DELIBERATIVE
SESSION

FISCAL YEAR 2024

Section 1:
Warrant Articles



Wakefield Local School

The inhabitants of the School District of Wakefield Local School in the state of New Hampshire qualified to vote in School District affairs are hereby notified that the Annual School District Meeting will be held as follows:

First Session of Annual Meeting (Deliberative Session)

Date: SATURDAY, FEBRUARY 3, 2024

Time: 9:00 AM

Location: OPERA HOUSE OF THE WAKEFIELD TOWN HALL
2 High Street, Sanborntonville, New Hampshire

Details: The first session will consist of explanation, discussion, and debate of each of the following warrant articles, and will afford those voters who are present the opportunity to debate, propose, and adopt amendments to each warrant article, except those articles whose wording is prescribed by state law.

Second Session of Annual Meeting (Official Ballot Voting)

Date: TUESDAY, MARCH 12, 2024

Time: 8:00 AM – 7:00 PM

Location: OPERA HOUSE OF THE WAKEFIELD TOWN HALL
2 High Street, Sanborntonville, New Hampshire

Details: The second session is to elect school district officers and to vote by official ballot on the warrant articles as may be amended at the first session. Polls for voting by official ballot will open at 8:00 AM and will close at 7:00 PM unless the town votes to keep the polls open to a later hour.

GOVERNING BODY CERTIFICATION

We certify and attest that on or before January 29, 2024 a true and attested copy of this document was posted at the place of meeting and at The Paul School, Wakefield Town Library, US Post Office in East Wakefield and Sanbornville, NH, and that an original was delivered to Valerie Ward, School District Clerk.

Name	Position	Signature
Mary Collins	Chairman	
Bob Ouellette	Vice-Chairman	
Robert Decolfmacker	Board Member	
Brennan Peaslee	Board Member	
Sandrea Taliaferro	Board Member	



Article 01 Election of officers

Article 1: Election of Officers (voting by official ballot March 12, 2024)

To choose the following school district officers:

- (1) Moderator: 1-Year Term
- (1) School District Clerk: 1-Year Term
- (1) School District Treasurer: 1-Year Term
- (2) School Board Members: 3-Year Term

Yes No

Article 02 Operating budget

Shall the Wakefield School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling TWELVE MILLION FOUR HUNDRED SIXTY-TWO THOUSAND FOUR HUNDRED AND SEVENTY DOLLARS (\$12,462,470). Should this article be defeated, the default budget shall be ELEVEN MILLION EIGHT HUNDRED TWENTY SIX THOUSAND SEVEN HUNDRED SEVENTY DOLLARS (\$11,826,770) which is the same as last year, with certain adjustments required by previous action of the Wakefield School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Estimated Tax Impact Proposed: \$3.48 Default: \$3.20

(The Wakefield School Board recommends by a vote of 3-2. The Wakefield Budget Committee recommends by a vote of 9-3.)

Yes No

Article 03 Wakefield Paraprofessionals' Union CBA

To see if the school district will vote to approve the cost items included in the collective bargaining agreement reached between the Wakefield School Board and the Wakefield Paraprofessionals' Union which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year 2025-Estimated Increase	98,722
Fiscal Year 2026-Estimated Increase	19,799
Fiscal Year 2027-Estimated Increase	20,373

and further to raise and appropriate NINETY EIGHT THOUSAND SEVEN HUNDRED TWENTY-TWO DOLLARS [\$98,722] for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. Recommendations required.

Estimated Tax Impact \$0.04

(The Wakefield School Board recommends by a vote of 5-0. The Wakefield Budget Committee recommends by a vote of 9-0.)

Yes No



Article 04 Wakefield Paraprofessionals' Union CBA

Shall the school district, if WARRANT ARTICLE #3 is defeated, authorize the governing body to call one special meeting, at its option, to address WARRANT ARTICLE #3 cost items only?

Yes No

Article 05 Special Education

To see if the School District will vote to raise and appropriate the sum of FIFTY THOUSAND DOLLARS (\$50,000) to be added to the Special Education Capital Reserve Fund previously established.

Estimated Tax Impact \$ 0.02

(The Wakefield School Board recommends by a vote of 5-0. The Wakefield Budget Committee recommends by a vote of 10-2.)

Yes No

Article 06 Transportation

To see if the School District will vote to raise and appropriate the sum of ONE HUNDRED AND TEN THOUSAND DOLLARS (\$110,000) to be added to the Transportation Trust previously established.

Estimated Tax Impact \$ 0.05

(The Wakefield School Board recommends by a vote of 4-1. The Wakefield Budget Committee recommends by a vote of 12-0).

Yes No

Article 07 Replacing Boilers

To see if the School District will vote to raise and appropriate the sum of FIFTY THOUSAND DOLLARS (\$50,000) to be added to the Replacing Boilers Capital Reserve Account previously established.

Estimated Tax Impact \$ 0.02

(The Wakefield School Board recommends by a vote of 5-0. The Wakefield Budget Committee recommends by a vote of 12-0).

Yes No



Article 08 Well Replacement

To see if the Wakefield School District will vote to raise and appropriate the sum of FIFTEEN THOUSAND DOLLARS (\$15,000) to be added to the Well Replacement Capital Reserve Fund previously established.

Estimated Tax Impact \$0.01

The Wakefield School Board recommends by a vote of 5-0. The Wakefield Budget Committee recommends by a vote of 9-3)

Yes No

Article 09 Replacement HVAC Units

To see if the school district will vote to establish a HVAC Capital Reserve Fund under the provisions of RSA 35:1 for replacing HVAC air handling units at The Paul School and to raise and appropriate the sum of SEVENTY-FIVE THOUSAND DOLLARS [\$75,000] to be placed in this fund. Further, to name the Wakefield School Board as agents to expend from said fund.

Estimated Tax Impact \$0.03

(The Wakefield School Board recommends by a vote of 5-0. The Wakefield Budget Committee recommends by a vote of 12-0.)

Yes No

Article 10 Classroom Renovation

To see if the school district will vote to establish a Classroom Renovation Capital Reserve Fund under the provisions of RSA 35:1 for renovation of classrooms, to include, but not be limited to, replacing carpeting, furniture and fixtures, electrical, and plumbing, and to raise and appropriate the sum of TWENTY-FIVE THOUSAND DOLLARS [\$25,000] to be placed in this fund. Further, to name the Wakefield School Board as agents to expend from said fund.

Estimated Tax Impact \$0.01

(The Wakefield School Board recommends by a vote of 5-0. The Wakefield Budget Committee recommends by a vote of 9-0.)

Yes No

Article 11 Discontinue Trust Funds

To see if the school district will vote to discontinue the following trust funds. Said funds and accumulated interest to date of withdrawal, are to be transferred to the district's general fund.

School Asbestos Abatement and Renovation Trust Fund
Building Repair, Maintenance, and Equipment for the new SAU Office Trust Fund
Windows Trust Fund

Yes No



Article 12 Wakefield Education Association CBA

To see if the school district will vote to approve the cost items included in the collective bargaining agreement reached between the Wakefield School Board and the Wakefield Education Association which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year	Estimated Increase
2025	123,217

and further to raise and appropriate ONE HUNDRED TWENTY-THREE THOUSAND TWO HUNDRED AND SEVENTEEN DOLLARS [\$123,217] for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels.

Estimated Tax Impact \$0.05

(The Wakefield School Board recommends by a vote of 5-0. The Wakefield Budget Committee recommends by a vote of 10-0.)

Yes No

Article 13 Wakefield Education Association CBA

Shall the school district, if WARRANT ARTICLE #13 is defeated, authorize the governing body to call one special meeting, at its option, to address WARRANT ARTICLE #13 cost items only?

Yes No

Wakefield School District

**DELIBERATIVE
SESSION**

FISCAL YEAR 2024

**Section 2:
Operating Budget Summary**

FISCAL YEAR 2025 WAKEFIELD SCHOOL DISTRICT BUDGET DEVELOPMENT

SCHOOL BOARD

BUDGET COMMITTEE

DEFAULT BUDGET

FUNCTION	DEPARTMENT	FY 2024 BUDGET	SUPERINTENDENT	Change	Amount	FY 2024 Budget Comparison	Difference	Amount	FY 2024 Budget Comparison	Difference	FY 2025 Proposed Budget Chg
1100	REG ED	5,996,498	5,908,665	-87,833	143,214	6,051,879	55,381	41,416	6,093,295	96,797	5,999,244 -94,051
1200	SPECIAL ED	2,420,067	2,436,483	16,416	-13,506	2,422,977	2,910	2,422,977	2,910	2,347,682	-75,295
1410	CO-CURRICULAR	52,412	52,412	0	0	52,412	0	52,412	0	52,412	0
1420	ATHLETICS	16,064	24,498	8,434	0	24,498	8,434	24,498	8,434	16,064	-8,434
1430	SUMMER SCHOOL	4	4	0	0	4	0	4	0	4	0
2110	TRUANT OFFICER	3	3	0	0	3	0	3	0	3	0
2120	GUIDANCE	208,483	159,864	-48,619	81,419	241,283	32,800	241,283	32,800	205,481	-35,802
2130	NURSE	95,688	113,944	18,256	40,372	154,316	58,628	154,316	58,628	95,783	-58,533
2210	PROF DEVELOPMENT	55,000	55,000	0	0	55,000	0	55,000	0	55,000	0
2220	LIBRARY	151,083	101,697	-49,386	0	101,697	-49,386	101,697	-49,386	100,724	-973
2310	SCHOOL BOARD	62,231	69,731	7,500	0	69,731	7,500	69,731	7,500	62,231	-7,500
2320	SAU ADM	415,712	328,275	-87,437	19,000	347,275	-68,437	347,275	-68,437	415,712	68,437
2410	PRINCIPAL	386,411	367,786	-18,625	7,000	374,786	-11,625	374,786	-11,625	379,592	4,806
2510	FISCAL	162,850	347,707	184,857	15,000	362,707	199,857	362,707	199,857	162,850	-199,857
2610	OPSMaint	686,876	712,631	25,755	0	712,631	25,755	712,631	25,755	651,805	-60,826
2721	REG TRANSP	448,590	473,258	24,668	18,000	491,258	42,668	491,258	42,668	448,590	-42,668
2722	SPEC ED TRANSP	113,091	120,769	7,678	0	120,769	7,678	120,769	7,678	113,091	-7,678
2724	ATHLETICS TRANSP	3,230	5,383	2,153	0	5,383	2,153	5,383	2,153	3,230	-2,153
2725	CO-CURR TRANSP	5,211	5,211	0	0	5,211	0	5,211	0	5,211	0
2820	TECHNOLOGY	117,601	162,768	45,167	0	162,768	45,167	162,768	45,167	123,567	-39,201
2900	OTHER BENEFITS	38,494	114,466	75,972	0	114,466	75,972	114,466	75,972	38,494	-75,972
	General Fund	11,435,599	11,560,555		310,499	11,871,054		435,455	11,912,470	476,871	11,276,770
	% Difference						3.81%		4.17%		
	Food Service Fund	250,000			0			250,000		250,000	
	Federal [Grant] Fund	300,000			0			300,000		300,000	
	TOTAL OPERATING	11,985,599	12,110,555		124,956	1.04%		12,421,054		12,462,470	-635,700
	\$ Difference	124,956						435,455		476,871	
	% Difference						3.63%			3.98%	
	FY 25 Default Budget	11,826,770								11,826,770	
	\$ Difference	-158,829								-635,700	
	% Difference	-1.33%								-5.10%	

Wakefield School District

**DELIBERATIVE
SESSION**

FISCAL YEAR 2024

**Section 3:
MS-27 Proposed Budget**

Proposed Budget

Wakefield Local School

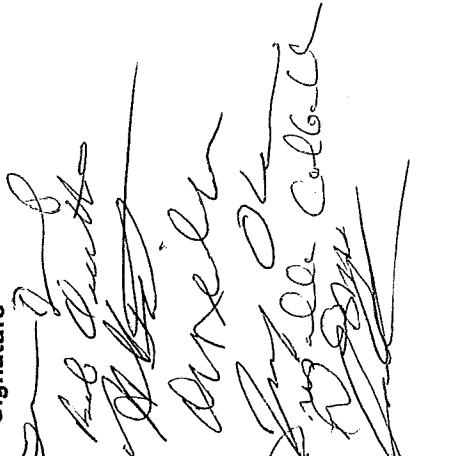
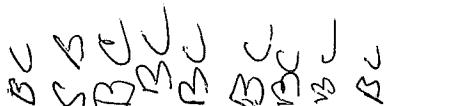
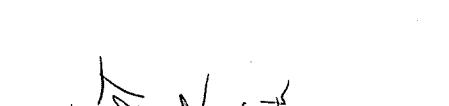
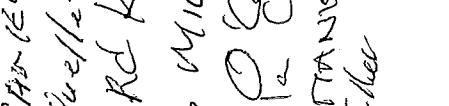
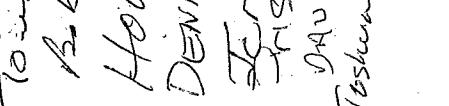
For School Districts which have adopted the provisions of RSA 32:14 through RSA 32:24 Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2024 to June 30, 2025

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: January 29, 2024

SCHOOL BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Eric Thorne	BC	
Bob Chellie	SB	
Howard Knobell	BC	
Dennis Miller	BC	
Terry O'Connor	BC	
David Transos	BC	
Joshua Teller	BC	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:

<https://www.propertax.org/>

For assistance please contact:

NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>

New Hampshire
Department of
Revenue Administration

2024
MS-27

Proposed Budget

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations as Approved by DRA for period ending 6/30/2024	School Board's Appropriations for period ending 6/30/2025 (Recommended)	School Board's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
Instruction								
1100-1199	Regular Programs	02	\$5,1180,299	\$5,996,498	\$6,051,879	\$0	\$6,093,295	\$0
1200-1299	Special Programs	02	\$2,531,224	\$2,420,067	\$2,422,977	\$0	\$2,422,977	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0	\$0	\$0
1400-1499	Other Programs	02	\$56,486	\$68,480	\$76,914	\$0	\$76,914	\$0
1500-1599	Non-Public Programs	02	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	02	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
		Instruction Subtotal	\$7,768,009	\$8,485,045	\$8,551,770	\$0	\$8,593,186	\$0
Support Services								
2000-2199	Student Support Services	02	\$209,579	\$304,174	\$395,602	\$0	\$395,602	\$0
2200-2299	Instructional Staff Services	02	\$134,711	\$206,083	\$156,697	\$0	\$156,697	\$0
		Support Services Subtotal	\$344,290	\$510,257	\$552,299	\$0	\$552,299	\$0
General Administration								
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	02	\$59,347	\$62,231	\$69,731	\$0	\$69,731	\$0
		General Administration Subtotal	\$59,347	\$62,231	\$69,731	\$0	\$69,731	\$0
Executive Administration								
2320 (310)	SAU Management Services	02	\$265,593	\$415,712	\$347,275	\$0	\$347,275	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	02	\$357,387	\$386,411	\$374,786	\$0	\$374,786	\$0
2500-2599	Business	02	\$162,043	\$162,850	\$362,707	\$0	\$362,707	\$0
2600-2699	Plant Operations and Maintenance	02	\$689,866	\$686,876	\$712,631	\$0	\$712,631	\$0
2700-2799	Student Transportation	02	\$600,515	\$570,122	\$622,621	\$0	\$622,621	\$0
2800-2999	Support Service, Central and Other	02	\$106,167	\$156,095	\$277,234	\$0	\$277,234	\$0
		Executive Administration Subtotal	\$2,181,571	\$2,378,066	\$2,697,254	\$0	\$2,697,254	\$0



Proposed Budget

Non-Instructional Services

New Hampshire
 Department of
 Revenue Administration

2024
MS-27

Proposed Budget

Account	Purpose	Article	School Board's Appropriations for period ending	School Board's Appropriations for period ending	Budget Committee's Appropriations for period ending	Budget Committee's Appropriations for period ending
			6/30/2025	6/30/2025	6/30/2025	6/30/2025
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	05	\$50,000	\$0	\$50,000	\$0
	<i>Purpose: Special Education</i>					
5251	To Capital Reserve Fund	06	\$110,000	\$0	\$110,000	\$0
	<i>Purpose: Transportation</i>					
5251	To Capital Reserve Fund	07	\$50,000	\$0	\$50,000	\$0
	<i>Purpose: Replacing Boilers</i>					
5251	To Capital Reserve Fund	08	\$15,000	\$0	\$15,000	\$0
	<i>Purpose: Well Replacement</i>					
5251	To Capital Reserve Fund	09	\$75,000	\$0	\$75,000	\$0
	<i>Purpose: Replacement HVAC Units</i>					
5251	To Capital Reserve Fund	10	\$25,000	\$0	\$25,000	\$0
	<i>Purpose: Classroom Renovation</i>					
	Total Proposed Special Articles		\$325,000	\$0	\$325,000	\$0

Proposed Budget

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2025 (Recommended)	School Board's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
1100-1199 Regular Programs		12	\$108,431	\$0	\$108,431	\$0
	<i>Purpose: Wakefield Education Association CBA</i>					
1200-1299 Special Programs		12	\$14,786	\$0	\$14,786	\$0
	<i>Purpose: Wakefield Education Association CBA</i>					
1200-1299 Special Programs		03	\$98,722	\$0	\$98,722	\$0
	<i>Purpose: Wakefield Paraprofessionals' Union CBA</i>					
	Total Proposed Individual Articles		\$221,939	\$0	\$221,939	\$0

**New Hampshire
Department of
Revenue Administration**

**2024
MS-27**

Proposed Budget

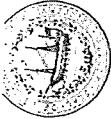
Account	Source	Revised Revenues for period ending 6/30/2024	School Board's Estimated Revenues for period ending 6/30/2025	Budget Committee's Estimated Revenues for period ending 6/30/2025
Local Sources				
1300-1349 Tuition		\$0	\$0	\$0
1400-1449 Transportation Fees		\$0	\$0	\$0
1500-1599 Earnings on Investments	02	\$10,000	\$10,000	\$10,000
1600-1699 Food Service Sales	02	\$50,000	\$50,000	\$50,000
1700-1799 Student Activities		\$0	\$0	\$0
1800-1899 Community Service Activities		\$0	\$0	\$0
1900-1999 Other Local Sources	02	\$2,000	\$2,000	\$2,000
	Local Sources Subtotal	\$62,000	\$62,000	\$62,000
State Sources				
3210 School Building Aid		\$0	\$0	\$0
3215 Kindergarten Building Aid		\$0	\$0	\$0
3220 Kindergarten Aid		\$0	\$0	\$0
3230 Special Education Aid	02	\$60,000	\$60,000	\$60,000
3240-3249 Vocational Aid		\$0	\$0	\$0
3250 Adult Education		\$0	\$0	\$0
3260 Child Nutrition		\$4,000	\$4,000	\$4,000
3270 Driver Education		\$0	\$0	\$0
3290-3299 Other State Sources		\$8,886	\$0	\$0
	State Sources Subtotal	\$72,886	\$64,000	\$64,000
Federal Sources				
4100-4539 Federal Program Grants	02	\$300,000	\$300,000	\$300,000
4540 Vocational Education		\$0	\$0	\$0
4550 Adult Education		\$0	\$0	\$0
4560 Child Nutrition		\$196,000	\$196,000	\$196,000
4570 Disabilities Programs		\$0	\$0	\$0
4580 Medicaid Distribution	02	\$15,000	\$10,000	\$10,000
4590-4999 Other Federal Sources (non-4810)		\$0	\$0	\$0
4810 Federal Forest Reserve		\$0	\$0	\$0
	Federal Sources Subtotal	\$511,000	\$506,000	\$506,000

New Hampshire
Department of
Revenue Administration

2024
MS-27

Proposed Budget

Other Financing Sources	
5110-5139	Sale of Bonds or Notes
5140	Reimbursement Anticipation Notes
5221	Transfer from Food Service Special Revenue Fund
5222	Transfer from Other Special Revenue Funds
5230	Transfer from Capital Project Funds
5251	Transfer from Capital Reserve Funds
5252	Transfer from Expendable Trust Funds
5253	Transfer from Non-Expendable Trust Funds
5300-5699	Other Financing Sources
9997	Supplemental Appropriation (Contra)
9998	Amount Voted from Fund Balance
9999	Fund Balance to Reduce Taxes
	Other Financing Sources Subtotal
	Total Estimated Revenues and Credits
	\$645,886
	\$988,132



Proposed Budget

Item	School Board Period ending 6/30/2025 (Recommended)	Budget Committee Period ending 6/30/2025 (Recommended)
Operating Budget Appropriations	\$12,421,054	\$12,462,470
Special Warrant Articles	\$325,000	\$325,000
Individual Warrant Articles	\$221,939	\$221,939
Total Appropriations	\$12,967,993	\$13,009,409
Less Amount of Estimated Revenues & Credits	\$988,132	\$988,132
Less Amount of State Education Tax/Grant	\$2,313,168	\$2,313,168
Estimated Amount of Taxes to be Raised	\$9,666,693	\$9,708,109

Proposed Budget

1. Total Recommended by Budget Committee	\$13,009,409
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$0
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$13,009,409
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$1,300,941
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$221,939
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	
	\$14,310,350

Wakefield School District

**DELIBERATIVE
SESSION**

FISCAL YEAR 2024

Section 4:

Proposed General Fund Budget Detail

WAKEFIELD SCHOOL DISTRICT

FISCAL YEAR 2025 BUDGET COMMITTEE

Report # 633332

Statement Code: 2025 SUPT

Account Number / Description	1 Year Prior Adopted 7/1/2023 - 6/30/2024	1 Year Prior Reclass 7/1/2023 - 6/30/2024	Proposed Budget 7/1/2024 - 6/30/2025	Budget Total 7/1/2024 - 6/30/2025	Budget Differences	% Change
1100 REGULAR EDUCATION						
100-1100-51120-1-00-00000 ELEMENTARY TEACHER SALARIES	1,707,562	1,707,562	1,749,539	1,749,539	41,977	2%
Notes: 29 total employees						
100-1100-51140-1-01-00000 SUPPORT SALARIES	61,414	61,414	128,122	128,122	66,708	109%
Notes: 5 employees - support staff						
100-1100-51220-1-00-00000 SUBSTITUTES SALARIES	10,000	10,000	10,000	10,000	0	0%
100-1100-51235-1-00-00000 STUDENT TUTORING SERV - SALARIES	7,000	7,000	7,000	7,000	0	0%
100-1100-51250-1-00-00000 STAFF STIPENDS/OTHER	18,000	18,000	35,000	35,000	17,000	94%
100-1100-52110-1-00-00000 TEACHERS HEALTH INSURANCE	452,985	452,985	504,137	504,137	51,152	11%
100-1100-52110-1-01-00000 SUPPORT STAFF HEALTH INS	4,000	4,000	10,901	10,901	6,901	173%
100-1100-52120-1-00-00000 TEACHERS DENTAL INSURANCE	17,387	17,387	17,809	17,809	422	2%
100-1100-52120-1-01-00000 SUPPORT DENTAL INSURANCE	1,803	1,803	621	621	(1,182)	(66)%
100-1100-52200-1-00-00000 TEACHERS FICA	132,005	132,005	125,969	125,969	(6,036)	(5)%
100-1100-52200-1-01-00000 SUPPORT FICA	10,485	10,485	6,633	6,633	(3,852)	(37)%
100-1100-52310-1-01-00000 SUPPORT RETIREMENT	8,309	8,309	11,731	11,731	3,422	41%
Notes: 4 employees						
100-1100-52320-1-00-00000 TEACHERS RETIREMENT	335,365	335,365	340,649	340,649	5,284	2%
100-1100-53210-1-00-00000 REGULATED - CONTRACTED SERVICES	38,555	38,555	39,712	39,712	1,157	3%
Notes: ESOL						
100-1100-55610-1-00-00000 TUITION-PUBLIC	3,114,712	3,114,712	3,008,746	3,008,746	(105,966)	(3)%
Notes: 194 students @ 15,599 per student. See Enrollment Handout						
100-1100-56100-1-00-00000 SUPPLIES	44,838	44,838	44,510	44,510	(328)	(1)%
Notes: This increase is due to the overall increase in prices for supplies. Each grade level will be allotted a budget and expected to stay within their allotted amount.						
100-1100-56410-1-00-00000 CURRICULUM/TEXTBOOKS	8,107	8,107	13,780	13,780	5,673	70%
Notes: The increase is due to classrooms that are in need of renewal of textbooks/increase in literacy libraries in the younger classrooms.						
100-1100-56500-1-00-00000 REG ED SOFTWARE	21,119	21,119	32,915	32,915	11,796	56%
Notes: With the addition of a technology IA and the office utilizing PickUp Patrol this has led to the increase.						
100-1100-57330-1-00-00000 REG ED NEW FURNITURE&FIXTURES	0	0	3,000	3,000	3,000	

WAKEFIELD SCHOOL DISTRICT

FISCAL YEAR 2025 BUDGET COMMITTEE

Account Number / Description	1 Year Prior Adopted 7/1/2023 - 6/30/2024	1 Year Prior Reclass 7/1/2023 - 6/30/2024	Proposed Budget 7/1/2024 - 6/30/2025	Budget Total 7/1/2024 - 6/30/2025	Budget Differences	% Change
100-1100-57390-1-00-00000 REG ED REPLACE EQUIPMENT	2,532	2,532	0	0	(2,532)	(100)%
100-1100-58100-1-00-00000 REG ED DUES	320	320	2,521	2,521	2,201	688%
TOTAL 1100 REGULAR EDUCATION	\$5,996,498	\$5,996,498	\$6,093,295	\$6,093,295	\$96,797	2%

Notes: Scipps National Spelling Bee and NH Principals Association

WAKEFIELD SCHOOL DISTRICT

FISCAL YEAR 2025 BUDGET COMMITTEE

Account Number / Description	1 Year Prior Adopted 7/1/2023 - 6/30/2024	1 Year Prior Reclass 7/1/2023 - 6/30/2024	Proposed Budget 7/1/2024 - 6/30/2025	Budget Total 7/1/2024 - 6/30/2025	Budget Differences	% Change
1200 SPECIAL EDUCATION						
100-1200-51120-1-00-00000 SPECIAL ED TEACHER SALARIES	333,605	333,605	337,184	337,184	3,579	1%
100-1200-51140-1-01-00000 SPECIAL ED SUPPORT SALARIES	338,554	338,554	348,422	348,422	9,868	3%
Notes: Represents 15 Para Positions for FY25						
100-1200-51200-1-00-00000 SUMMER SCHOOL SALARIES	15,000	15,000	15,000	15,000	0	0%
100-1200-51220-1-00-00000 SPECIAL ED - SUBSTITUTES	1	1	1	1	0	0%
100-1200-51230-1-01-00000 SPECIAL ED ABA TUTORS - SALARIES	270,353	270,353	266,784	266,784	(3,569)	(1)%
Notes: Budget represents 10 ABA Tutors.						
100-1200-51235-1-00-00000 TUTORING SERVICES - SALARIES	5,000	5,000	5,000	5,000	0	0%
100-1200-51240-1-00-00000 SPED - SUBSTITUTES - SUPPORT STAFF :	15,000	15,000	15,000	15,000	0	0%
100-1200-52110-1-00-00000 SPECIAL ED HEALTH INSURANCE	91,680	91,680	87,647	87,647	(4,033)	(4)%
100-1200-52110-1-01-00000 SPECIAL ED SUPPORT HEALTH INS	79,316	79,316	67,084	67,084	(12,232)	(15)%
100-1200-52120-1-00-00000 SPECIAL ED DENTAL INSURANCE	6,196	6,196	3,051	3,051	(3,145)	(51)%
100-1200-52120-1-01-00000 SPECIAL ED SUPPORT DENTAL	4,600	4,600	6,938	6,938	2,338	51%
Notes: more employees elected dental						
100-1200-52200-1-00-00000 SPECIAL ED TEACHERS FICA	25,692	25,692	26,030	26,030	338	1%
100-1200-52200-1-01-00000 SPECIAL ED SUPPORT FICA	46,581	46,581	33,391	33,391	(13,190)	(28)%
100-1200-52310-1-01-00000 SPECIAL ED SUPPORT RETIREMENT	89,155	89,155	85,065	85,065	(4,090)	(5)%
100-1200-52320-1-00-00000 SPECIAL ED TEACHERS RETIREMENT	65,692	65,692	66,828	66,828	1,136	2%
100-1200-53210-1-00-00000 SPECIAL ED CONTRACT SRVS	382,256	382,256	359,715	359,715	(22,541)	(6)%
Notes: SLC - speech therapist, school psychologist, physical therapist, occupational therapist.						
100-1200-53210-3-00-00000 CONTRACTED SERVICES - HIGH SCHOOL	1	1	1	1	0	0%
100-1200-53220-1-00-00000 TESTING	1,500	1,500	1,500	1,500	0	0%
100-1200-53230-1-00-00000 SLC MEMBERSHIP	4,635	4,635	4,867	4,867	232	5%
Notes: anticipated 5% increase from 2023-24 rate						
100-1200-53240-1-00-00000 CONTRACTED SERV-PARTNER PROGRAM	154,000	154,000	145,861	145,861	(8,139)	(5)%
Notes: anticipated 5% increase from 23-24 contract.						
100-1200-53290-1-00-00000 MEDICAID FEES	11,000	11,000	2,250	2,250	(8,750)	(80)%

WAKEFIELD SCHOOL DISTRICT

FISCAL YEAR 2025 BUDGET COMMITTEE

Account Number / Description	1 Year Prior Adopted 7/1/2023 - 6/30/2024	1 Year Prior Reclass 7/1/2023 - 6/30/2024	Proposed Budget 7/1/2024 - 6/30/2025	Budget Total 7/1/2024 - 6/30/2025	Budget Differences 7/1/2024 - 6/30/2025	% Change
Notes: Decreased \$8,750 due to decreased revenues since 2020-21						
100-1200-55610-1-00-00000 SPECIAL ED TUITION-PUBLIC - ELEMENTARY	3,000	3,000	1	1	(2,999)	(100)%
100-1200-55610-3-00-00000 SPECIAL ED TUITION-PUBLIC - HIGH SC	120,000	120,000	120,000	120,000	0	0%
100-1200-55640-1-00-00000 TUITION - PRIVATE - ELEMENTARY	50,000	50,000	117,000	117,000	67,000	134%
Notes: 1 unanticipated odd placement 22-23; 1 unanticipated 23-24						
100-1200-55640-2-00-00000 TUITION- PRIVATE- MIDDLE SCHOOL	61,090	61,090	108,000	108,000	46,910	77%
Notes: 1 student moved up from elementary to middle school for 24-25 school year. 1 student moved up from middle school to high school for 24/25 school year. Increase due to different placement cost.	233,259	233,259	190,000	190,000	(43,259)	(19)%
100-1200-55640-3-00-00000 TUITION- PRIVATE - HIGH SCHOOL						
Notes: 1 student odd moved 2023, 2 HS odd placements continue						
100-1200-55800-1-00-00000 SPECIAL ED TRAVEL	500	500	500	500	0	0%
100-1200-56100-1-00-00000 SPECIAL ED SUPPLIES	6,500	6,500	6,000	6,000	(500)	(8)%
100-1200-56410-1-00-00000 SPECIAL ED BOOKS	1	1	1	1	0	0%
100-1200-56500-1-00-00000 SPED SOFTWARE	1,850	1,850	1,850	1,850	0	0%
100-1200-57330-1-00-00000 SPED NEW EQUIPMENT	2,500	2,500	1	1	(2,499)	(100)%
100-1200-57390-1-00-00000 SPED - OTHER EQUIPMENT	1,000	1,000	1,000	1,000	0	0%
Notes: Equipment needs for individual students						
100-1200-58100-1-00-00000 SPECIAL ED DUES	550	550	1,005	1,005	455	83%
Notes: NHSEA and Amin Assistant						
TOTAL 1200 SPECIAL EDUCATION	\$2,420,067	\$2,420,067	\$2,422,977	\$2,422,977	\$2,910	0%

**WAKEFIELD SCHOOL DISTRICT
FISCAL YEAR 2025 BUDGET COMMITTEE**

Account Number / Description	1 Year Prior Adopted 7/1/2023 - 6/30/2024	1 Year Prior Reclass 7/1/2023 - 6/30/2024	Proposed Budget 7/1/2024 - 6/30/2025	Budget Total 7/1/2024 - 6/30/2025	Budget Differences	% Change
1410 CO-CURRICULAR ACTIVITIES						
100-1410-51120-1-00-00000 CO-CURRICULAR - SALARIES	18,000	18,000	18,000	18,000	0	0%
100-1410-52200-1-00-00000 CO-CURRICULAR - FICA	1,377	1,377	1,377	1,377	0	0%
100-1410-52320-1-00-00000 RETIREMENT - TEACHER	3,535	3,535	3,535	3,535	0	0%
100-1410-52230-1-00-00000 CONTRACTED SERV - SPECIAL EVENTS	28,000	28,000	28,000	28,000	0	0%
Notes: Camp Calumet and Boston Trip						
100-1410-56100-1-00-00000 CO-CURRICULAR - SUPPLIES	1,500	1,500	1,500	1,500	0	0%
TOTAL 1410 CO-CURRICULAR ACTIVITIES	\$52,412	\$52,412	\$52,412	\$52,412	\$0	0%

WAKEFIELD SCHOOL DISTRICT

FISCAL YEAR 2025 BUDGET COMMITTEE

Account Number / Description	1 Year Prior Adopted	1 Year Prior Reclass	Proposed Budget	Budget Total	Budget Differences	% Change
1420 ATHLETICS						
100-1420-51120-1-00-00000 ATHLETIC - SALARIES	9,500	9,500	13,000	13,000	3,500	37%
Notes: The increase for this line is by \$3,500. This is to support the Paul School in an increase in athletics offered.						
Currently the school has offered Soccer, Baseball and Softball. The hope is to add two basketball teams next fiscal year. The hope is to increase coaches salaries from \$750 to \$1,000. This increase is to support the current financial culture globally. The coaches salaries account for 2 coaches at \$1,000 a season for the following sports (1 soccer team=2 coaches, 2 basketball teams = 1 coach per team = 2 coaches, 1 baseball team = 2 coaches, 1 softball team = 2 coaches)						
100-1420-52200-1-00-00000 ATHLETIC - FICA	727	727	995	995	268	37%
100-1420-52320-1-00-00000 RETIREMENT - TEACHER	1,866	1,866	2,553	2,553	687	37%
100-1420-53300-1-00-00000 ATHLETICS - UMPIRES & REFEREES	2,945	2,945	4,950	4,950	2,005	68%
Notes: The increase for the budget is by \$2,000. This increase is to allot for supporting the addition of two basketball teams. The goal is for the teams to play a season of 10 games. This increase would cover the cost of paying one referee for each game.						
100-1420-56100-1-00-00000 ATHLETIC - SUPPLIES	1,026	1,026	3,000	3,000	1,974	192%
Notes: The increase in the supply line is \$1,974. This increase is to support the addition of two basketball teams. The allotted amount would support ensuring the team had proper equipment to play (basketballs, new netting for hoops, and potentially some allotted amount towards uniforms.)						
TOTAL 1420 ATHLETICS	\$16,064	\$16,064	\$24,498	\$24,498	\$8,434	53%

**WAKEFIELD SCHOOL DISTRICT
FISCAL YEAR 2025 BUDGET COMMITTEE**

Report # 633332

Account Number / Description	1 Year Prior Adopted	1 Year Prior Reclass	Proposed Budget	Budget Total	Budget	% Change
					Differences	
1430 SUMMER SCHOOL						
100-1430-51120-1-00-00000 SUMMER SCHOOL - SALARIES	1	1	1	1	0	0%
100-1430-52200-1-00-00000 SUMMER SCHOOL - FICA	1	1	1	1	0	0%
100-1430-53320-1-00-00000 SUMMER SCHOOL - RETIREMENT	1	1	1	1	0	0%
100-1430-56100-1-00-00000 SUMMER SCHOOL - SUPPLIES	1	1	1	1	0	0%
TOTAL 1430 SUMMER SCHOOL	\$4	\$4	\$4	\$0		0%

WAKEFIELD SCHOOL DISTRICT
FISCAL YEAR 2025 BUDGET COMMITTEE

Account Number / Description	1 Year Prior Adopted 7/1/2023 - 6/30/2024	1 Year Prior Reclass 7/1/2023 - 6/30/2024	Proposed Budget	Budget Total	Budget Differences	% Change
			7/1/2024 - 6/30/2025	7/1/2024 - 6/30/2025	\$0	0%
2110 TRUANT OFFICER						
100-2110-51140-1-00-00000 TRUANT OFFICER SALARY	1	1	1	1	0	0%
100-2110-52200-1-00-00000 TRUANT OFFICER FICA	1	1	1	1	0	0%
100-2110-53210-1-00-00000 CONTRACTED SERVICES - SRO	1	1	1	1	0	0%
TOTAL 2110 TRUANT OFFICER	\$3	\$3	\$3	\$3	\$0	0%

WAKEFIELD SCHOOL DISTRICT

FISCAL YEAR 2025 BUDGET COMMITTEE

Account Number / Description	1 Year Prior Adopted 7/1/2023 - 6/30/2024	1 Year Prior Reclass 7/1/2023 - 6/30/2024	Proposed Budget 7/1/2024 - 6/30/2025	Budget Total 7/1/2024 - 6/30/2025	Budget Differences	% Change
2120 GUIDANCE/SOCIAL WORKER						
100-2120-51120-1-00-00000 GUIDANCE/SOCIAL WORKER SALARY	141,170	141,170	138,168	138,168	(3,002)	(2)%
Notes: 2 Guidance counselor and 1 Social worker						
100-2120-51150-1-01-00000 SUPPORT STAFF - SALARY	1	1	13,507	13,507	13,506	1,350,600%
100-2120-52110-1-00-00000 GUIDANCE/SOCIAL WORKER HEALTH II	17,901	17,901	41,653	41,653	23,752	133%
100-2120-52110-1-01-00000 TEACHERS HEALTH INSURANCE	0	0	1	1	1	7%
100-2120-52120-1-00-00000 GUIDANCE/SOCIAL WORKER DENTAL II	1,202	1,202	1,287	1,287	85	
100-2120-52120-1-01-00000 TEACHERS DENTAL INSURANCE	0	0	1	1	1	
100-2120-52200-1-00-00000 GUIDANCE/SOCIAL WORKER FICA	9,684	9,684	6,171	6,171	(3,513)	(36)%
100-2120-52320-1-00-00000 GUIDANCE/SOCIAL WORKER RETIREMENT	24,861	24,861	27,137	27,137	2,276	9%
100-2120-53220-1-00-00000 GUIDANCE ASSESSMENT TEST	11,960	11,960	12,000	12,000	40	0%
Notes: Total includes the testing software for NWEA and STAR testing. The increase is due to increase in materials/software needed for all teachers.						
100-2120-55800-1-00-00000 GUIDANCE/SOCIAL WORKER TRAVEL	900	900	400	400	(500)	(56)%
Notes: 1 Guidance Counselor and 1 Social worker						
100-2120-56100-1-00-00000 GUIDANCE/SOCIAL WORKER SUPPLIES	345	345	500	500	155	45%
Notes: The increase in this budget line is to support supplies for 1 counselor and 1 social worker. With increase in supplies globally the budget increased by \$155.						
100-2120-57510-1-00-00000 GUIDANCE/SOCIAL WORKER NEW FURNITURE	1	1	0	0	(1)	(100)%
100-2120-58100-1-00-00000 GUIDANCE/SOCIAL WORKER DUES	458	458	458	458	0	0%
Notes: Dues of 1 counselor and 1 social worker.						
TOTAL 2120 GUIDANCE/SOCIAL WORKER	\$208,483	\$208,483	\$241,283	\$241,283	\$32,800	16%

WAKEFIELD SCHOOL DISTRICT

FISCAL YEAR 2025 BUDGET COMMITTEE

Account Number / Description	1 Year Prior Adopted 7/1/2023 - 6/30/2024	1 Year Prior Reclass 7/1/2023 - 6/30/2024	Proposed Budget 7/1/2024 - 6/30/2025	Budget Total 7/1/2024 - 6/30/2025	Budget Differences	% Change
2130 NURSE						
100-2130-51130-1-00-00000 NURSE SALARY	53,110	53,110	55,531	55,531	2,421	5%
100-2130-51140-1-01-00000 NURSE - SUPPORT STAFF SALARY	13,845	13,845	43,073	43,073	29,228	21.1%
100-2130-51150-1-00-00000 NURSE SUB SALARY	2,000	2,000	4,000	4,000	2,000	100%
Notes: Based on per diem rate of \$190.39 per day.						
100-2130-52110-1-00-00000 NURSE HEALTH INSURANCE	2,000	2,000	21,908	21,908	19,908	99.5%
100-2130-52140-1-00-00000 NURSE SUPPORT STAFF - DENTAL	489	489	681	681	192	39%
100-2130-52200-1-00-00000 NURSE FICA	4,063	4,063	4,063	4,063	0	0%
100-2130-52204-1-00-00000 NURSE SUPPORT STAFF - FICA	1,059	1,059	1,176	1,176	117	11%
100-2130-52310-1-00-00000 NURSE SUPPORT STAFF RETIREMENT	0	0	3,746	3,746	3,746	
100-2130-52310-1-01-00000 NURSE RETIREMENT SUPPORT	1,873	1,873	2,081	2,081	208	11%
100-2130-52320-1-00-00000 NURSE RETIREMENT	10,431	10,431	10,906	10,906	475	5%
100-2130-53210-1-00-00000 NURSE - CONTRACTED SERVICES	150	150	1	1	(149)	(99)%
100-2130-56100-1-00-00000 NURSE SUPPLIES	4,478	4,478	5,000	5,000	522	12%
Notes: Significant increase in the cost of nursing supplies.						
100-2130-56500-1-00-00000 NURSE SOFTWARE	2,000	2,000	2,000	2,000	0	0%
100-2130-57300-1-00-00000 NURSE NEW EQUIPMENT	190	190	150	150	(40)	(21)%
TOTAL 2130 NURSE	\$95,688	\$95,688	\$154,316	\$154,316	\$58,628	61%

**WAKEFIELD SCHOOL DISTRICT
FISCAL YEAR 2025 BUDGET COMMITTEE**

Account Number / Description	1 Year Prior Adopted	1 Year Prior Reclass	Proposed Budget	Budget Total	Budget: Differences	% Change
	7/1/2023 - 6/30/2024	7/1/2023 - 6/30/2024				
2210 PROFESSIONAL DEVELOPMENT						
100-2210-52400-1-00-00000 PROF.DEV.TUITION	40,000	40,000	40,000	40,000	0	0%
100-2210-53220-1-00-00000 PROF.DEV.WORKSHOPS	15,000	15,000	15,000	15,000	0	0%
TOTAL 2210 PROFESSIONAL DEVELOPMENT	\$55,000	\$55,000	\$55,000	\$55,000	\$0	0%

WAKEFIELD SCHOOL DISTRICT

FISCAL YEAR 2025 BUDGET COMMITTEE

Account Number / Description	1 Year Prior Adopted 7/1/2023 - 6/30/2024	1 Year Prior Reclass 7/1/2023 - 6/30/2024	Proposed Budget 7/1/2024 - 6/30/2025	Budget Total 7/1/2024 - 6/30/2025	Budget Differences	% Change
2220 LIBRARY						
100-2220-51130-1-00-00000 MEDIA SPECIALIST SALARY	64,487	64,487	43,006	43,006	(21,481)	(33)%
100-2220-51140-1-00-00000 LIBRARY SUPPORT SALARIES	17,555	17,555	12,780	12,780	(4,775)	(27)%
100-2220-52110-1-00-00000 MEDIA SPECIALIST HEALTH INSURANCE	24,165	24,165	9,836	9,836	(14,329)	(59)%
100-2220-52120-1-00-00000 MEDIA SPECIALIST DENTAL INSURANCE	670	670	517	517	(153)	(23)%
100-2220-52200-1-00-00000 MEDIA SPECIALIST FICA	4,933	4,933	3,290	3,290	(1,643)	(33)%
100-2220-52200-1-01-00000 LIBRARY SUPPORT FICA	1,343	1,343	978	978	(365)	(27)%
100-2220-52310-1-00-00000 LIBRARY SUPPORT RETIREMENT	2,375	2,375	0	0	(2,375)	(100)%
100-2220-52320-1-00-00000 MEDIA SPECIALIST RETIREMENT	12,655	12,655	8,447	8,447	(4,208)	(33)%
100-2220-53210-1-00-00000 CONTRACT SERVICES	450	450	0	0	(450)	(100)%
100-2220-54300-1-00-00000 LIBRARY REPAIRS	1	1	1	1	0	0%
100-2220-56100-1-00-00000 LIBRARY SUPPLIES	1,725	1,725	2,000	2,000	275	16%
100-2220-56410-1-00-00000 LIBRARY BOOKS & OTHER PRINTED MATERIALS	14,950	13,750	15,000	15,000	50	0%
Notes: To purchase books and printed media to continue to upgrade The Paul School library collection.						
100-2220-56500-1-00-00000 LIBRARY SOFTWARE	4,502	4,502	4,100	4,100	(402)	(9)%
Notes: To purchase software to catalog books appropriately. The software also allows for checking in and out library materials so that materials are accounted for accurately.						
100-2220-57300-1-00-00000 LIBRARY EQUIPMENT	1	1,201	1	1	0	0%
100-2220-57330-1-00-00000 LIBRARY FURNITURE/FIXTURES	1,030	1,030	1,500	1,500	470	46%
Notes: Equipment to be purchased to update equipment in library.						
100-2220-57370-1-00-00000 LIBRARY REPLACE FURN/EXT	1	1	1	1	0	0%
100-2220-58100-1-00-00000 DUES & FEES	240	240	240	240	0	0%
TOTAL 2220 LIBRARY	\$151,083	\$151,083	\$101,697	\$101,697	\$149,386	(33)%

WAKEFIELD SCHOOL DISTRICT

FISCAL YEAR 2025 BUDGET COMMITTEE

Account Number / Description	1 Year Prior Adopted 7/1/2023- 6/30/2024	1 Year Prior Reclass 7/1/2023- 6/30/2024	Proposed Budget 7/1/2024- 6/30/2025	Budget Total 7/1/2024- 6/30/2025	Budget Differences		% Change
2310 SCHOOL BOARD							
100-2310-51110-1-00-00000 SCHOOL BOARD SALARIES	5,500	5,500	5,500	5,500	0	0	0%
100-2310-51120-1-00-00000 SCHOOL BOARD MODERATOR	125	125	125	125	0	0	0%
100-2310-51130-1-00-00000 SCHOOL BOARD TREASURER	3,000	3,000	3,000	3,000	0	0	0%
100-2310-51150-1-00-00000 SCHOOL BOARD DISTRICT CLERK	200	200	200	200	0	0	0%
100-2310-51160-1-00-00000 SCHOOL BOARD SECRETARY	5,000	5,000	5,000	5,000	0	0	0%
100-2310-52200-1-00-00000 SCHOOL BOARD FICA	1,057	1,057	1,057	1,057	0	0	0%
100-2310-53220-1-00-00000 SCHOOL BOARD PROF.DEV.	600	600	600	600	0	0	0%
100-2310-53800-1-00-00000 SCHOOL BOARD LEGAL SERVICES	15,000	15,000	15,000	15,000	0	0	0%
100-2310-53820-1-00-00000 SCHOOL BOARD AUDITOR	13,500	13,500	18,000	18,000	4,500	33%	
Notes: There are factors contributing to the increase; the district is required to complete a OPEB evaluation under GASB 75 for fiscal year 2024 which is an analysis of post employment benefits other than pensions, and another factor is the history of the district in completing annual financial audits. This report is required every two years at a cost of between 2,000-2,500.							
100-2310-55400-1-00-00000 SCHOOL BOARD ADS/NOTICES	5,000	5,000	5,000	5,000	0	0	0%
100-2310-55410-1-00-00000 SCHOOL BOARD - BACKGROUND CHEC	3,000	3,000	6,000	6,000	3,000	100%	
Notes: District is processing background checks for volunteers at no cost to the volunteer.							
100-2310-55450-1-00-00000 SCHOOL BOARD BALLOT PRINTING	3,549	3,549	3,549	3,549	0	0	0%
100-2310-55500-1-00-00000 SCHOOL BOARD DISTRICT REPORTS	1,000	1,000	1,000	1,000	0	0	0%
100-2310-56100-1-00-00000 SCHOOL BOARD - SUPPLIES	500	500	500	500	0	0	0%
100-2310-58100-1-00-00000 SCHOOL BOARD DUES	4,200	4,200	4,200	4,200	0	0	0%
100-2310-58200-1-00-00000 SCHOOL BOARD - SCHOLARSHIP	500	500	500	500	0	0	0%
100-2310-58900-1-00-00000 SCHOOL BOARD MISC	500	500	500	500	0	0	0%
TOTAL 2310 SCHOOL BOARD	\$62,231	\$62,231	\$69,731	\$69,731	\$7,500	12%	

WAKEFIELD SCHOOL DISTRICT

FISCAL YEAR 2025 BUDGET COMMITTEE

Account Number / Description	1 Year Prior Adopted 7/1/2023 - 6/30/2024	1 Year Prior Reclass 7/1/2023 - 6/30/2024	Proposed Budget 7/1/2024 - 6/30/2025	Budget Total 7/1/2024 - 6/30/2025	Budget Differences	% Change
2320 SAU ADMINISTRATION EXPENSE						
100-2320-51100-1-00-00000 SUPERINTENDENT SALARY	113,300	113,300	90,000	90,000	(23,300)	(21)%
Notes: Superintendent position change to part time 3 days a week @ 52 weeks						
100-2320-51110-1-00-00000 STUDENT SERVICES DIRECTOR	77,250	77,250	80,000	80,000	2,750	4%
100-2320-511150-1-00-00000 SUPPORT STAFF SALARY	95,615	95,615	53,560	53,560	(42,055)	(44)%
100-2320-52110-1-00-00000 HEALTH INSURANCE	35,837	35,837	55,174	55,174	19,337	54%
100-2320-52120-1-00-00000 DENTAL INS	2,430	2,430	2,072	2,072	(358)	(15)%
100-2320-52140-1-00-00000 DISABILITY INSURANCE	627	627	414	414	(213)	(34)%
100-2320-52200-1-00-00000 FICA	21,892	21,892	15,649	15,649	(6,243)	(29)%
100-2320-52310-1-00-00000 RETIREMENT - SAU	50,361	50,361	22,959	22,959	(27,402)	(54)%
100-2320-52320-1-00-00000 RETIREMENT	0	0	7,247	7,247	7,247	0%
100-2320-53200-1-00-00000 CONFERENCES/COURSES	1,000	0	1,000	1,000	0	0%
100-2320-53220-1-00-00000 PROFESSIONAL DEVELOPMENT	1,000	1,000	1,000	1,000	0	0%
100-2320-54300-1-00-00000 MAINTENANCE AGREEMENTS	2,500	2,500	2,500	2,500	0	0%
100-2320-54420-1-00-00000 COPIER/LEASE	3,000	3,000	3,000	3,000	0	0%
100-2320-55400-1-00-00000 ADVERTISING	2,000	2,000	3,000	3,000	1,000	50%
100-2320-55610-1-00-00000 TUITION OTHER	3,000	3,000	3,000	3,000	0	0%
100-2320-55800-1-00-00000 TRAVEL	200	200	0	0	(200)	(100)%
100-2320-56100-1-00-00000 SUPPLIES & FORMS	3,000	4,000	4,000	4,000	1,000	33%
Notes: Due to increase cost of supplies and shipping						
100-2320-56400-1-00-00000 SOFTWARE	500	500	500	500	0	0%
100-2320-57340-1-00-00000 COMPUTER HARDWARE & NETWORK E	200	200	200	200	0	0%
100-2320-58100-1-00-00000 DUES/FEES	2,000	2,000	2,000	2,000	0	0%
TOTAL 2320 SAU ADMINISTRATION EXPENSE	\$415,712	\$415,712	\$347,275	\$347,275	\$(-68,437)	(16)%

WAKEFIELD SCHOOL DISTRICT

FISCAL YEAR 2025 BUDGET COMMITTEE

Account Number / Description	1 Year Prior Adopted 7/1/2023 - 6/30/2024	1 Year Prior Reclass 7/1/2023 - 6/30/2024	Proposed Budget 7/1/2024 - 6/30/2025	Budget Total 7/1/2024 - 6/30/2025	Budget Differences	% Change
2410 PRINCIPAL						
10-2410-51110-1-00-00000 PRINCIPAL SALARY	97,850	97,850	92,000	92,000	(5,850)	(6)%
Notes: Merge stipend and regular salary						
10-2410-51120-1-00-00000 ASST.PRINCIPAL SALARY	77,250	77,250	84,250	84,250	7,000	9%
10-2410-51130-1-01-00000 PRINC.SUPPORT SALARY	68,349	68,349	66,135	66,135	(2,214)	(3)%
10-2410-52110-1-00-00000 PRINCIPAL HEALTH INSURANCE	24,738	24,738	3,000	3,000	(21,738)	(88)%
10-2410-52110-1-01-00000 PRINCIPAL SUPPORT HEALTH INS	2,000	2,000	10,872	10,872	8,872	444%
10-2410-52120-1-00-00000 PRINCIPAL DENTAL INSURANCE	1,188	1,188	1,286	1,286	98	8%
10-2410-52120-1-01-00000 PRINCIPAL SUPPORT DENTAL INS	0	0	1,226	1,226	1,226	
10-2410-52220-1-00-00000 PRINCIPAL FICA	18,824	18,824	21,007	21,007	2,183	12%
10-2410-52310-1-01-00000 SUPPORT RETIREMENT	9,248	9,248	8,948	8,948	(300)	(3)%
10-2410-52320-1-00-00000 PRINCIPAL RETIREMENT	34,396	34,396	33,241	33,241	(1,155)	(3)%
10-2410-52400-1-00-00000 PRINCIPAL TUITION	7,000	7,000	7,000	7,000	0	0%
10-2410-52220-1-00-00000 PRINCIPAL PROF.DEV.	1,300	1,300	1,300	1,300	0	0%
10-2410-54330-1-00-00000 PRINCIPAL REPAIRSMAINTENANCE	4,500	4,500	4,500	4,500	0	0%
10-2410-54420-1-00-00000 PRINCIPAL-COPIER/LEASE	10,000	10,000	10,000	10,000	0	0%
10-2410-55340-1-00-00000 PRINCIPAL POSTAGE	4,363	4,363	4,400	4,400	37	1%
10-2410-55550-1-00-00000 PRINCIPAL PRINTING	300	300	300	300	0	0%
10-2410-55280-1-00-00000 PRINCIPAL TRAVEL	500	500	500	500	0	0%
10-2410-56100-1-00-00000 PRINCIPAL SUPPLIES	6,785	6,785	7,000	7,000	215	3%
10-2410-56500-1-00-00000 PRINCIPAL SOFTWARE	13,250	12,850	13,250	13,250	0	0%
Notes: This is the purchase of information system ALMA.						
100-2410-57330-1-00-00000 PRINCIPAL NEW FURNITURE	0	0	1	1	1	
100-2410-58100-1-00-00000 PRINCIPAL DUES	1,170	1,170	1,170	1,170	0	0%
100-2410-58900-1-00-00000 PRINCIPAL GRADUATION EXPENSES	3,400	3,400	3,400	3,400	0	0%
TOTAL 2410 PRINCIPAL	\$386,411	\$386,411	\$374,786	\$374,786	\$(11,625)	(3)%

WAKEFIELD SCHOOL DISTRICT

FISCAL YEAR 2025 BUDGET COMMITTEE

Account Number / Description	1 Year Prior Adopted	1 Year Prior Reclass	Proposed Budget	Budget Total	Budget Differences	% Change
100-2510-51100-1-00-00000 BUSINESS ADMINISTRATOR SALARY	51,500	51,500	100,000	100,000	48,500	94%
2510 FISCAL SERVICES						
100-2510-51110-1-00-00000 SUPPORT STAFF SALARY	61,487	61,487	115,066	115,066	53,579	87%
Notes: Moving Financial Assistant position from Function 2320 Admin Assistant to 2510 Fiscal services. This line represent two [2] full-time positions; financial assistant and hr/payroll/accounts payable positions.	8,959	8,959	23,736	23,736	14,777	165%
100-2510-52110-1-00-00000 HEALTH INSURANCE	587	587	1,887	1,887	1,300	221%
100-2510-52120-1-00-00000 DENTAL INSURANCE	8,643	8,643	15,305	15,305	6,662	77%
100-2510-52200-1-00-00000 FICA	8,319	8,319	32,240	32,240	23,941	288%
100-2510-52320-1-00-00000 RETIREMENT-EMPLOYEES	1,300	1,300	1,300	1,300	0	0%
100-2510-53200-1-00-00000 CONFERENCES/COURSES	1,000	1,000	1,000	1,000	0	0%
100-2510-53220-1-00-00000 PROFESSIONAL DEVELOPMENT	16,085	16,085	65,313	65,313	49,228	306%
Notes: District is converting to a new accounting system provided by Tyler Technologies - School ERP Pro. This budget amount represents the one-time conversion fee of \$47,614 and the annual recurring fee for maintenance and support of \$17,699.						
100-2510-55800-1-00-00000 TRAVEL	100	100	100	100	0	0%
100-2510-56100-1-00-00000 SUPPLIES	1,370	1,370	3,370	3,370	2,000	146%
Notes: Due to cost increase of W4's, 100%, envelopes, NEC forms and Checks for accounts payable and payroll. Stipend forms printing and shipping.						
Regular office supplies cost has also increased.						
Paper has increase \$.5 per case. Grant was used for paper in FY23.	2,000	2,000	2,500	2,500	500	25%
100-2510-57330-1-00-00000 NEW FURNITURE/FIXTURES	2,000	2,000	2,500	2,500	500	25%
Notes: FY 2024 the district purchased one fire proof 4-drawer file cabinet and is in need of purchasing a second cabinet for the storing of employee payroll records, both current and past employees.	1,500	1,500	870	870	(630)	(42)%
NHASBO 200/employee-Business Administrator						
TOTAL 2510 FISCAL SERVICES	\$162,850	\$162,850	\$362,707	\$362,707	\$199,857	123%

WAKEFIELD SCHOOL DISTRICT

FISCAL YEAR 2025 BUDGET COMMITTEE

Account Number / Description	1 Year Prior Adopted 7/1/2023 - 6/30/2024	1 Year Prior Reclass 7/1/2023 - 6/30/2024	Proposed Budget 7/1/2024 - 6/30/2025	Budget Total 7/1/2024 - 6/30/2025	Budget Differences	% Change
2610 OPERATIONS/MAINTENANCE						
100-2610-51110-1-00-00000 OP/MAINT CUSTODIAN SALARY	72,327	154,462	154,462	154,462	82,135	114%
Notes: 4 full time employees						
100-2610-51200-1-00-00000 FACILITIES MANAGER SALARY	63,860	63,860	65,000	65,000	1,140	2%
100-2610-52110-1-00-00000 OP/MAINT HEALTH INSURANCE	8,950	8,950	23,606	23,606	14,656	164%
Notes: Five employees						
100-2610-52120-1-00-00000 OP/MAINT - DENTAL INSURANCE	601	601	1,732	1,732	1,131	188%
100-2610-52200-1-00-00000 OP/MAINT FICA	10,418	10,418	16,789	16,789	6,371	61%
Notes: Five employees						
100-2610-52310-1-00-00000 OP/MAINT RETIREMENT	18,426	18,426	29,693	29,693	11,267	61%
Notes: 4 full time employees and manager						
100-2610-53200-1-00-00000 OP/MAINT CONTRACTED SERVICES	140,602	58,467	58,467	48,693	48,693	(91,909) (65)%
Notes: Vendors are: JP Pest, NE Backflow, Hussey Seating, ADT, Hillside, Basix HVAC, Superior Fire, NE Lift Co., State of NH Boiler, Velocity EHS, Servpro, Pioneer Mechanical, BK Systems (fire panel), Clean O Rama, Two-Way Communication, Quality Fire, Suppression/fire sprinkler repair.						
100-2610-54110-1-00-00000 OP/MAINT WATER	11,550	11,550	11,550	11,550	0	0%
100-2610-54120-1-00-00000 OP/MAINT SEWAGE	6,000	6,000	9,500	9,500	3,500	58%
Notes: Based on last 12 monthly invoice history.						
No planned rate increase						
100-2610-54210-1-00-00000 OP/MAINT RUBBISH REMOVAL	8,330	8,330	10,947	10,947	2,617	31%
Notes: 10% possible yearly increase						
100-2610-54220-1-00-00000 OP/MAINT SNOW REMOVAL	32,000	32,000	32,875	32,875	875	3%
100-2610-54230-1-00-00000 OP/MAINT CARE OF BLDG & MAINT	24,000	24,000	7,300	7,300	(16,700)	(70)%
Notes: Door project was budgeted in for FY24 which will be completed in FY24. No anticipated projects for FY25. Proposed budget is for maintenance cost - plow truck, small engine and janitorial machine maintenance.						
100-2610-54240-1-00-00000 OP/MAINT CARE OF GROUNDS	23,500	23,500	26,000	26,000	2,500	11%
Notes: 25% increase from actual invoices as we will be entering a new contract year.						
100-2610-54300-1-00-00000 OP/MAINT REPAIR BUILDINGS	27,750	27,750	33,350	33,350	5,600	20%
Notes: Increase 20% from FY23. Not enough budgeted over last couple of years.						
100-2610-54300-1-06-00000 PAUL SCHOOL ROOF REPAIR	1	1	1	1	0	0%

WAKEFIELD SCHOOL DISTRICT

FISCAL YEAR 2025 BUDGET COMMITTEE

Account Number / Description	1 Year Prior Adopted 7/1/2023 - 6/30/2024	1 Year Prior Reclass 7/1/2023 - 6/30/2024	Proposed Budget 7/1/2024 - 6/30/2025	Budget Total 7/1/2024 - 6/30/2025	Budget Differences	% Change
100-2610-54320-1-00-00000 MAINTENANCE - SPECIAL PROJECTS	1	1	1	1	0	0%
100-2610-54420-1-00-00000 OP/MAINT RENTAL OF EQUIPMENT	2,900	2,900	2,900	2,900	0	0%
100-2610-55200-1-00-00000 OP/MAINT PROPERTY & LIABILITY INS	32,895	32,895	35,856	35,856	2,961	9%
Notes: This is a 2.961 [9%] increase from the previous year.						
100-2610-55310-1-00-00000 OP/MAINT INTERNET/PHONES	8,680	8,680	23,040	23,040	14,360	165%
Notes: Based on invoices for FY24.						
Spectrum Fire Optic (monthly \$850) = \$10,200 -- Spectrum Internet (\$440 monthly) = \$5280. -- Consolidated Communication (phone lines - \$140 monthly) = \$1,680. -- Verizon Hotspot (\$40 monthly) = \$480. - Cells phones (\$450 monthly) - \$540. FY24 -Fiber Optic being paid out of ESSER which ends 9/30/24.						
Fiber Optic - some of the cost can be absorbed by ESSER Funds for FY25 and E-Rate reimbursement.						
100-2610-55800-1-00-00000 OP/MAINT TRAVEL	525	525	480	480	(45)	(9)%
100-2610-56100-1-00-00000 OP/MAINT SUPPLIES	33,900	33,900	36,000	36,000	2,100	6%
100-2610-56220-1-00-00000 OP/MAINT ELECTRICITY	74,100	74,100	64,166	64,166	(9,934)	(13)%
Notes: Locked in rate @ 11.5 until 2027						
100-2610-56230-1-00-00000 OP/MAINT LP GAS	56,080	56,080	54,750	54,750	(1,330)	(2)%
Notes: Based on usage and 20% increase possible						
100-2610-56240-1-00-00000 OP/MAINT FUEL OIL	18,000	18,000	16,590	16,590	(1,410)	(8)%
Notes: Based on usage and 20% increase possible						
100-2610-56500-1-00-00000 OP/MAINT SOFTWARE	800	800	0	0	(800)	(100)%
100-2610-57310-1-00-00000 OP/MAINT NEW EQUIPMENT	2,000	2,000	3,200	3,200	1,200	60%
100-2610-57330-1-00-00000 OP/MAINT NEW FURNITURE/FIXTURE	8,030	8,030	3,500	3,500	(4,530)	(56)%
100-2610-58100-1-00-00000 OP/MAINT DUES/PROF DEVELOPMENT	650	650	650	650	0	0%
TOTAL 2610 OPERATIONS/MAINTENANCE	\$686,876	\$686,876	\$712,631	\$712,631	\$25,755	4%

WAKEFIELD SCHOOL DISTRICT

FISCAL YEAR 2025 BUDGET COMMITTEE

Account Number / Description	1 Year Prior Adopted	1 Year Prior Reclass	Proposed Budget	Budget Total	Budget: Differences	% Change
2721 REGULAR STUDENT TRANSPORTATION						
100-2721-51110-1-00-00000 REG TRANS- MANAGER SALARY	28,000	28,000	46,000	46,000	18,000	64%
Notes: Merge dispatch & regular pay						
100-2721-51120-1-00-00000 REG TRANS - DRIVERS SALARY	194,865	194,865	192,147	192,147	(2,718)	(1)%
Notes: 6 bus drivers plus 1 part time driver						
100-2721-51140-1-00-00000 REG TRANS - SUBSTITUTUE	6,584	6,584	6,584	6,584	0	0%
100-2721-52110-1-00-00000 REG TRANS - HEALTH INSURANCE	17,919	17,919	38,800	38,800	20,881	117%
Notes: more employees elected medical						
100-2721-52200-1-00-00000 REG TRANS - FICA	23,633	23,633	14,699	14,699	(8,934)	(38)%
100-2721-52310-1-00-00000 REG TRANS - RETIREMENT	30,153	30,153	11,343	11,343	(18,810)	(62)%
100-2721-52320-1-00-00000 REG TRANS - CONTRACT SERVICES	5,000	5,000	5,500	5,500	500	10%
Notes: Bus Repeater						
100-2721-53320-1-00-00000 REG TRANS - DRIVER TRAINING	5,000	5,000	5,000	5,000	0	0%
100-2721-53900-1-00-00000 REG TRANS -TESTING	3,500	3,500	3,500	3,500	0	0%
100-2721-54300-1-00-00000 REG TRANS - REPAIR & MAINT	60,000	60,000	90,000	90,000	30,000	50%
Notes: would like to add 2-3 vans to fleet. This will save money not to pay contracted services.						
No maintenance or preventive maintenance has been done in sometime. Older buses.	1	1	250	250	249	24,900%
Notes: travel						
100-2721-56100-1-00-00000 REG TRANS - TRAVEL	1,500	1,500	5,000	5,000	3,500	233%
Notes: DEF, lightbulbs, batteries, clamps, anti-freeze, 911 diesel, Products to fix rust. In house maintenance.						
100-2721-56260-1-00-00000 REG TRANS- FUEL	65,000	65,000	65,000	65,000	0	0%
Notes: Current DOT rate \$3.13 per gallon						
100-2721-56500-1-00-00000 REG TRANS - SOFTWARE	4,700	4,700	4,700	4,700	0	0%
100-2721-57390-1-00-00000 REG TRANS - EQUIP REPLACEMENT	1,500	1,500	1,500	1,500	0	0%
100-2721-58100-1-00-00000 REG TRANS - DUES & FEES	1,235	1,235	1,235	1,235	0	0%
TOTAL 2721 REGULAR STUDENT TRANSPORTATION	\$448,590	\$448,590	\$491,258	\$491,258	\$42,668	10%

**WAKEFIELD SCHOOL DISTRICT
FISCAL YEAR 2025 BUDGET COMMITTEE**

Account Number / Description	1 Year Prior Adopted 7/1/2023 - 6/30/2024	1 Year Prior Reclass 7/1/2023 - 6/30/2024	Proposed Budget 7/1/2024 - 6/30/2025	Budget Total 7/1/2024 - 6/30/2025	Budget Differences	% Change
2722 SPECIAL EDUCATION STUDENT TRANSPORTATION						
100-2722-51100-1-00-00000 SPED TRANS - DRIVERS SALARY	26,000	26,000	91,580	91,580	65,580	, 252%
Notes: 2 current van drivers. Recommending 2 more van drivers which will reduce contracted services amount.						
100-2722-51140-1-00-00000 SPED TRANS - SUBSTITUTE	4,950	4,950	4,950	4,950	0	0%
100-2722-52110-1-00-00000 SPED TRANS - HEALTH	1	1	2,000	2,000	1,999	199,900%
100-2722-52200-1-00-00000 SPED TRANS - FICA	1,989	1,989	7,006	7,006	5,017	252%
100-2722-52310-1-00-00000 SPED TRANS - RETIREMENT	3,517	3,517	0	0	(3,517)	(100)%
100-2722-53200-1-00-00000 SPED TRANS - CONTRACTED SERVICE	76,634	76,634	15,232	15,232	(61,402)	(80)%
Notes: IRS set mileage current \$.655 will be going up to \$.68						
100-2722-57300-1-00-00000 EQUIPMENT	0	0	1	1	1	
TOTAL 2722 SPECIAL EDUCATION STUDENT TRANSPORTATION	\$113,091	\$113,091	\$120,769	\$120,769	\$7,678	7%

WAKEFIELD SCHOOL DISTRICT

FISCAL YEAR 2025 BUDGET COMMITTEE

Account Number / Description	1 Year Prior Adopted	1 Year Prior Reclass	Proposed Budget	Budget Total	Budget Differences	% Change
100-2724-51100-1-00-00000 ATHLETIC TRANSPORTATION						
Notes: Increase in the budget is with the hope to support two additional sports teams - basketball. This increase would be to support transportation or the basketball teams to and from away games.						
100-2724-52200-1-00-00000 ATHLETIC TRANSPORTATION - FICA						
TOTAL 2724 ATHLETICS STUDENT TRANSPORTATION	\$3,230	\$3,230	\$5,383	\$5,383	\$2,153	67%

**WAKEFIELD SCHOOL DISTRICT
FISCAL YEAR 2025 BUDGET COMMITTEE**

Report # 633332

Account Number / Description	1 Year Prior Adopted	1 Year Prior Reclass	Proposed Budget	Budget Total	Budget Differences	% Change
7/1/2023- 6/30/2024	7/1/2023- 6/30/2024	7/1/2024- 6/30/2025	7/1/2024- 6/30/2025	7/1/2024- 6/30/2025		
2725 FIELD TRIP/CO-CURR STUDENT TRANSPORTATIO						
100-2725-51100-1-00-00000 FIELD TRIP/CO-CURR TRANS - SALARY	4,300	4,300	4,300	4,300	0	0%
100-2725-52200-1-00-00000 FIELD TRIP/CO-CURR TRANS - FICA	329	329	329	329	0	0%
100-2725-52310-1-00-00000 FIELD TRIP/CO-CURR. TRANS. - RETIRE	582	582	582	582	0	0%
TOTAL 2725 FIELD TRIP/CO-CURR STUDENT TRANSPORTATIO	\$5,211		\$5,211	\$5,211	\$0	0%

WAKEFIELD SCHOOL DISTRICT

FISCAL YEAR 2025 BUDGET COMMITTEE

Account Number / Description	1 Year Prior Adopted 7/1/2023 - 6/30/2024	1 Year Prior Reclass 7/1/2023 - 6/30/2024	Proposed Budget 7/1/2024 - 6/30/2025	Budget Total 7/1/2024 - 6/30/2025	Budget Differences	% Change
2820 TECHNOLOGY						
100-2820-51180-1-00-00000 TECHNOLOGY SALARIES	0	78,000	78,000	78,000	78,000	78,000
Notes: 20% of FY24 salary paid from ESSER grant						
100-2820-52110-0-00-00000 HEALTH INSURANCE	0	24,684	19,664	19,664	19,664	19,664
100-2820-52121-0-00-00000 DENTAL INSURANCE	0	0	681	681	681	681
100-2820-52220-1-00-00000 TECHNOLOGY - FICA	0	0	5,967	5,967	5,967	5,967
100-2820-52310-1-00-00000 TECHNOLOGY - SUP RETIREMENT	0	6,216	10,553	10,553	10,553	10,553
100-2820-53220-1-00-00000 TECHNOLOGY CONTRACTED SERVICES	108,900	0	23,300	23,300	(85,600)	(79)%
Notes: Yearly cost of internet access to the School and SAU.						
Cost of Licensing for the Firewall, partial Switches and half of the access points. Staff Professional Development.						
100-2820-54300-1-00-00000 TECHNOLOGY REPAIR & MAINT	0	0	11,100	11,100	11,100	11,100
Notes: Screen repair of school owned ipad screens.						
In house repair of laptops (screen, batteries, etc) plus classroom components (Document Cameras , ETC)						
100-2820-54350-1-00-00000 TECHNOLOGY SOFTWARE MAINTENAN	6,200	6,200	1	1	(6,199)	(100)%
Notes: Software used in both the school district and the SAU.						
100-2820-54430-1-00-00000 HOLDING ACCOUNT-GRANTS & OTHER	0	1	0	0	0	0
100-2820-56100-1-00-00000 TECHNOLOGY SUPPLIES	2,500	27,490	13,500	13,500	11,000	440%
Notes: Replacement drives, network cables, memory expansion, etc.						
Previous network administration including switches and network hardware were previously included in contracts services for 22/23 and 23/24. Those will now be handled in-house.						
100-2820-57340-1-00-00000 TECHNOLOGY NEW COMPUTER & COM	0	0	1	1	1	1
100-2820-57380-1-00-00000 TECHNOLOGY COMPUTER + EQUIP REP	1	1	1	1	0	0%
Notes: Replacement equipment that is in accordance with the technology plan. this includes firewalls, network switches, uninterruptable powers supplies (battery backup).						
TOTAL 2820 TECHNOLOGY	\$117,601	\$142,592	\$162,768	\$162,768	\$45,167	38%

WAKEFIELD SCHOOL DISTRICT

FISCAL YEAR 2025 BUDGET COMMITTEE

Account Number / Description	1 Year Prior Adopted 7/1/2023 - 6/30/2024	1 Year Prior Reclass 7/1/2023 - 6/30/2024	Proposed Budget 7/1/2024 - 6/30/2025	Budget Total 7/1/2024 - 6/30/2025	Budget Differences	% Change
2900 OTHER BENEFITS						
100-2900-51170-1-00-00000 Unaffiliated salary and benefit increase	0	0	74,291	74,291	74,291	0%
Notes: This line represents a 5% COLA adjustment for 27 employees not covered under a collective bargaining contract: Salary 61;306, FICA 4,690, and NHRS 8,295						
100-2900-52140-1-00-00000 DISABILITY INSURANCE	10,000	10,000	10,000	10,000	0	0%
100-2900-52170-1-00-00000 LIFE INSURANCE	1	1	1	1	0	0%
100-2900-52190-1-00-00000 UNEMPLOYMENT	6,598	6,598	6,309	6,309	(289)	(4)%
100-2900-52201-0-00-00000 WELLNESS INCENTIVE FICA	1,000	1,000	1,000	1,000	0	0%
100-2900-52600-1-00-00000 WORKER'S COMP	20,895	20,895	22,865	22,865	1,970	9%
TOTAL 2900 OTHER BENEFITS	\$38,494	\$38,494	\$114,466	\$114,466	\$75,972	197%
GRAND TOTAL	\$11,435,599	\$11,460,590	\$11,912,470	\$11,912,470	\$476,871	4%

100-2900-51170-1-00-00000 Unaffiliated salary and benefit increase

Notes: This line represents a 5% COLA adjustment for 27 employees not covered under a collective bargaining contract: Salary 61;306, FICA 4,690, and NHRS 8,295

100-2900-52140-1-00-00000 DISABILITY INSURANCE

100-2900-52170-1-00-00000 LIFE INSURANCE

100-2900-52190-1-00-00000 UNEMPLOYMENT

100-2900-52201-0-00-00000 WELLNESS INCENTIVE FICA

100-2900-52600-1-00-00000 WORKER'S COMP

TOTAL 2900 OTHER BENEFITS

GRAND TOTAL

Wakefield School District

DELIBERATIVE
SESSION

FISCAL YEAR 2024

Section 5:
Default Budget



New Hampshire
Department of
Revenue Administration

2024
MS-DSB

Default Budget of the School District

Wakefield Local School

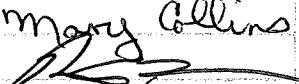
For the period beginning July 1, 2024 and ending June 30, 2025

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: January 29, 2024

SCHOOL BOARD OR BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Mary Collins	School Board Member	
Robert DeColfmaeker	School Board Member	
Brennan Peaslee	School Board Member	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



New Hampshire
Department of
Revenue Administration

2024
MS-DSB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	\$5,996,498	\$5,278	(\$2,532)	\$5,999,244
1200-1299	Special Programs	\$2,420,067	(\$68,885)	(\$3,500)	\$2,347,682
1300-1399	Vocational Programs	\$0	\$0	\$0	\$0
1400-1499	Other Programs	\$68,480	\$0	\$0	\$68,480
1500-1599	Non-Public Programs	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	\$0	\$0	\$0	\$0
Instruction Subtotal		\$8,485,045	(\$63,607)	(\$6,032)	\$8,415,406
Support Services					
2000-2199	Student Support Services	\$304,174	(\$2,527)	(\$380)	\$301,267
2200-2299	Instructional Staff Services	\$206,083	(\$49,329)	(\$1,030)	\$155,724
Support Services Subtotal		\$510,257	(\$51,856)	(\$1,410)	\$456,991
General Administration					
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$62,231	\$0	\$0	\$62,231
General Administration Subtotal		\$62,231	\$0	\$0	\$62,231
Executive Administration					
2320 (310)	SAU Management Services	\$415,712	\$0	\$0	\$415,712
2320-2399	All Other Administration	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	\$386,411	(\$6,819)	\$0	\$379,592
2500-2599	Business	\$162,850	\$0	\$0	\$162,850
2600-2699	Plant Operations and Maintenance	\$686,876	(\$25,041)	(\$10,030)	\$651,805
2700-2799	Student Transportation	\$570,122	\$0	\$0	\$570,122
2800-2999	Support Service, Central and Other	\$156,095	\$5,966	\$0	\$162,061
Executive Administration Subtotal		\$2,378,066	(\$25,894)	(\$10,030)	\$2,342,142
Non-Instructional Services					
3100	Food Service Operations	\$250,000	\$0	\$0	\$250,000
3200	Enterprise Operations	\$300,000	\$0	\$0	\$300,000
Non-Instructional Services Subtotal		\$550,000	\$0	\$0	\$550,000



New Hampshire
Department of
Revenue Administration

2024
MS-DSB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Facilities Acquisition and Construction					
4100	Site Acquisition	\$0	\$0	\$0	\$0
4200	Site Improvement	\$0	\$0	\$0	\$0
4300	Architectural/Engineering	\$0	\$0	\$0	\$0
4400	Educational Specification Development	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	\$0	\$0	\$0	\$0
4600	Building Improvement Services	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal		\$0	\$0	\$0	\$0
Other Outlays					
5110	Debt Service - Principal	\$0	\$0	\$0	\$0
5120	Debt Service - Interest	\$0	\$0	\$0	\$0
Other Outlays Subtotal		\$0	\$0	\$0	\$0
Fund Transfers					
5220-5221	To Food Service	\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
Fund Transfers Subtotal		\$0	\$0	\$0	\$0
Total Operating Budget Appropriations		\$11,985,599	(\$141,357)	(\$17,472)	\$11,826,770



Default Budget of the School District

Account	Explanation
1100,1200,2000-2199,2200-2299 Multiple Locations	Teacher Collective Bargaining Agreement Contractual Obligation Reduction for one-time purchases of furniture, fixtures, & Equip