

Colebrook School Board Meeting Agenda

Date	1/21/2025		
Time	6:00 pm		
Location	CAES Library		
Chairperson	Tim Stevens		
School Board Members		Principal	SAU Members
Tim Stevens	Cayenne Amey	Kim Wheelock	Dana Hilliard
David Brooks	Julie Brunault	Assistant Principal	Bridget Cross
Rhonda Lyons	Nate Lebel	Stephanie Cameron -	Chris Paquette
Robert Murphy		CTE Director	
		Emilie Hall -	
		Student Report	
		Sandra Minigell	
		Brodyn Cote	
Item	Subject		
1.	Roll Call and Pledge of Allegiance:		
2.	Agenda Adjustments:		
3.	Hearing of the Public: Motion to open and end hearing of the public (15 minutes) <ul style="list-style-type: none"> • Presentation by student Brigid Wonkka-Greene 		
4.	Reading of the Minutes: Colebrook School Board Meeting Minutes of January 7, 2025		
5.	Kim Wheelock - Principal		
6.	Dana Hilliard – Superintendent <ul style="list-style-type: none"> • January Update • Canaan Tuition Rate • Senior Trip Itinerary 		
7.	Bridget Cross - Business Manager		
8.	New Business: Summary of Compensation/Benefit Package		
9.	Non-Public Session: RSA 91-A:3 II (i)		
10.	Meetings: <ul style="list-style-type: none"> • SAU School Board Meeting, Thursday, January 30, 2024 @ 6:00 pm in Stewartstown • Colebrook School Board Public Hearing, Tuesday, February 4, 2025 @ 6:00 pm School Board Meeting will directly follow 		
11.	Adjournment		

Colebrook School Board Meeting Minutes

Date	1/7/2025
Time	6:00 pm – CAES Library
Location	Colebrook Academy & Elementary School library
Chairperson	Tim Stevens

Attendance

Attendance Legend: **P** - Present E - Excused A - Absent **R** - Remotely

School Board Members				Principal		SAU Members	
P	Nathan Lebel	E	Cayenne Amey	P	Kim Wheelock	P	Dana Hilliard
P	David Brooks	P	Julie Brunault		Asst. Principal	P	Bridget Cross
P	Rhonda Lyons	P	Tim Stevens	E	Stephanie Cameron	P	Chris Paquette
P	Robert Murphy				CTE Director		
				P	Emilie Hall		
					Student Report		
				E	Sandra Minigell		
				P	Brodyn Cote		
Public in Attendance: Christine Sullivan, Lisa Brooks, Patrick Martunas, Kathryn Lemire, Dawn Hall, Kathi Lawton-Haynes							

Minutes

Item	Subject	Action
1.	Roll Call: The meeting was called to order by Chairman Tim Stevens at 6:00 pm and opened with the Pledge of Allegiance	
2.	Agenda Adjustments:	
3.	Hearing of the Public: The Chairman of the Board opened the hearing of the public at 6:00 pm <u>D. Brooks/ J. Brunault:</u> Motion to end 15-minute public session at 6:01 pm.	VOTE: Motion Carried
4.	Reading of the Minutes – <u>D. Brooks/R. Murphy:</u> Motion to approve the minutes of December 17, 2024, as presented.	VOTE: Motion Carries

<p>5.</p>	<p>Kim Wheelock – Principal – January Report - Haley Rossitto scored her 1000th point during Friday night’s basketball game. There were two students who have transferred out of CAES. One has transferred to Littleton and the other went to Stewartstown and we have two students who were homeschooled but have now returned to CAES. David asked Principal Wheelock about stipends for positions that are in the CBA as one position but have a co-advisor as well. Does the advisor and co-advisor split the stipend which she answered yes. Rhonda asked about clubs that only have 1 person and should there be a required number of participants. Dana explained that it’s part of the Collective Bargaining Agreement and if we wanted to make that change it would need to be negotiated. If there are not student participants, then the club does not need to exist. However, if there are student participants then the club needs to exist along with the advisor who receives the negotiated stipend. Student Report - The yearbook is making its last call for any advertisers and is shaping up for its publication deadline. The Key Club is planning a board game night at one of the nearby elderly villages and they are planning for the educational convention in April. The National Honor Society raised \$89 doing a food sale.</p>	
<p>6.</p>	<p>Emilie Hall – CTE Director January Report - Board member asked what the Anomaly Report is? This is basically an error report. Every year there are three reports that get submitted to the state and this report is what comes out of it. It is based on the previous year’s records, and you have to make the corrections that come out on the report. This was difficult this year as Emilie did not have the information from last year that created the report for this year, so it took longer to complete.</p>	

7.	<p>Dana Hilliard – Superintendent Report – January Report – All safety audits are in. Dana will be asking to go into non-public at the next meeting to go over these reports. Would like to invite the members of the Columbia Board to attend this meeting as it pertains to their students as well.</p> <p>It is Annual Report time, so everyone is getting geared up and helping get these together. We are right on target for our first goal that we established at our retreat which is communication. We will be sending out our first quarterly newsletter very soon. We will be mailing these to all households from Columbia to Pittsburg. Along with newsletters being mailed out they will also be posted on our website.</p> <p>By the end of the month Dana will be creating a Student Cabinet which will have 3 representatives from each school grades 6 through 12. The principals will reach out to students who are interested and then we will select from those students. We will be meeting monthly. The meetings will be done via zoom, so we do not have to bus students. Dana will meet at a different school with each meeting. He will also call summits which will pull all the students together. These meetings will be to give students a voice regarding their classes and get more invested in their education.</p> <p>Colebrook School Board Open Seats – There are 3 school board seats that are opening up this year. They are all 3-year terms.</p> <p>Local Policy Committee – January 21 @ 5:00 pm</p> <p>Next round of budget discussions is coming up tonight. These discussions will be taking place in a non-public session. This will be under RSA 91-A:3 II (a)</p>	
8.	<p>Bridget Cross - Business Manager Per policy the board does not need to approve the donation that was received by Ryan Ouimette however, he did want the board to be aware of it. Ideal Auto donated \$250 for a starter and a flux plate. We are very thankful for their generosity.</p>	
9.	<p>Hearing of the Public: The Board Chair opened the public hearing at 6:20 pm. Christine asked about the newsletter and if it would only go out to student households or if it would go to all households. Dana responded that it would go out to all households within the SAU 7 district.</p> <p><u>D. Brooks/C. Amey:</u> Motion to end 15-minute public session at 6:21 pm.</p>	<p>VOTE: Motion Carries</p>
10.	<p>Non-Public Session – <u>R. Murphy/J. Brunault:</u> Motion to go into non-public session under RSA 91-A:3, II (a) at 6:22 pm. Superintendent Hilliard, Business Manager Bridget Cross and Principal Kim Wheelock were invited to stay in the non-public session.</p> <p><u>R. Murphy/D. Brooks:</u> Motion to come out of non-public session at 7:53 pm</p>	<p>VOTE: Motion Carries</p> <p>VOTE: Motion</p>

	<u>N. Lebel/R. Murphy</u> : Motion to support the recommended budget as presented by the administration at \$8,115,256.00 which is a flat line tax impact of \$16.91 which is a reduction of the operating budget of \$181,000.00	Carries VOTE: Motion Carries
11.	Meetings: Colebrook School Board Meeting Tuesday, January 21, 2025, CAES Library at 6:00 pm	
12.	Adjournment: <u>R. Lyons/N. Lebel</u> : Motion to adjourn the meeting at 7:55 pm.	VOTE: Motion Carries

Respectfully Submitted,
Billie Paquette



Superintendents update

Tuesday January 21st, 2025

Colebrook

Dana S. Hilliard

New Title and Adding to the Plate: Beginning on Monday there was a change in Jennifer Noyes' title. Currently, she holds the title of Coordinator of Special Services. The new title Director of Student Services more accurately reflects her duties and position within the district.

Along with this new title, Jennifer Noyes will take on the additional duties of coordinating the school counselors and other mental health staff. The duty will include providing supervision and guidance to counselors, setting up counselor training, and overseeing the counseling departments to be sure that all required programming is being provided. The most important part of this role is providing support and guidance to these staff members who are in unique positions within the school. Working with this group as a team and learning from each other will benefit all schools. Jennifer has a master's degree in clinical mental health counseling and has worked in our schools as a school counselor, coordinator of a social-emotional grant program, and school psychologist before taking on this role. She has participated in and presented at national school mental health conferences. She feels that her experience will be of benefit to the counseling programs in the schools.

Joint Board: Friendly reminder that the Joint Board will be meeting on January 30th at 6pm in Stewartstown.

Some upcoming meetings of interest:

- North Country Education Services Board of Directors meeting 1/21 Gorham
- NHSAA (New Hampshire School Administrators Association) 1/27 Concord

School Safety Audit: Tonight, I would like to request a non-public to guide you through the school safety audit.

Senior Trip: The senior class advisors have structured a preliminary outline for the senior class trip. In accordance with our policy, I would respectfully request that you approve it so they may move forward with their planning.

**2025 Senior Class Trip Preliminary Itinerary-
Boston April 11 & 12, 2025**

*Chaperones/Senior Class Advisors Nicolas Sanchez-Roosa &
Katie Parker

- We will be staying at the Revolution Hotel for a 2 night stay.
 - ❖ We will be using WW Berry Transportation to and from Boston (The driver will have their own room at the Revolution Hotel with us)
 - ❖ Our plans may include
 - Blue Man Group Show
 - Sunset Tour of Boston Harbor
 - Sports event or a tour of Fenway or TD Garden.
 - Touring the city of Boston via Trolley or Duck Boat Tours
 - Senior Dinner at Fire & Ice
 - Visit campuses of Harvard & MIT
 - Experience the culinary and culture of various neighborhoods in the city (Northend, Quincy Market, Boston Common, Copley Square)
 - Museums & Aquarium visit
 - Freedom Trail excursion

*C.Brook's parent will also be accompanying us on this trip to aid in any personal needs. They will also have a room of their own.

COLEBROOK SCHOOL DISTRICT

ESTIMATED REVENUE

2025-2026

	2022-2023	2023-2024	2024-2025	2025-2026	Variance
	Revenue	Revenue	Anticipated Revenue	Proposed Revenue	
Revenue From Local Sources					
Tuition	1,200,000.00	1,400,000.00	1,450,000.00	1,550,000.00	100,000.00
Earning on Investment	25.00	25.00	25.00	25.00	0.00
Food Service Sales/Other	65,000.00	65,000.00	65,000.00	55,000.00	(10,000.00)
Rental Income	18,000.00	18,000.00	18,000.00	18,000.00	0.00
Driver Education	0.00	0.00	0.00	0.00	0.00
Refunds	0.00	0.00	0.00	0.00	0.00
Services to Other LEA's	80,000.00	115,000.00	115,000.00	120,000.00	5,000.00
Other Local Revenue	0.00	0.00	0.00	0.00	0.00
Other Local Grants and Donations	0.00	0.00	15,000.00	0.00	(15,000.00)
Proceeds from the Sale of Colebrook Academy	2,000,000.00	0.00	0.00	0.00	0.00
Revenue From State Sources					
State Education Grant	2,198,647.00	2,066,171.00	2,066,171.00	1,925,253.00	(140,918.00)
Other Restricted State Aid		798.00	0.00	0.00	0.00
Child Nutrition	2,500.00	2,500.00	2,500.00	1,000.00	(1,500.00)
Special Education Aid	0.00	0.00	0.00	0.00	0.00
Vocational Aid & Transportation	25,000.00	25,000.00	14,000.00	6,000.00	(8,000.00)
Other State Sources	33,611.00	0.00	0.00	0.00	0.00
Revenue From Federal Sources					
Title I	182,000.00	200,000.00	200,000.00	200,000.00	0.00
Other Federal Program Grants	93,000.00	77,350.00	87,000.00	118,000.00	31,000.00
Child Nutrition	81,000.00	81,000.00	81,000.00	85,000.00	4,000.00
National Forrest Reserve Funds	54,994.00	22,994.00	15,938.00	0.00	(15,938.00)
Medicaid	4,000.00	4,000.00	0.00	0.00	0.00
Other Financing Sources					
Transfer from Expendable Trust Fund	0.00	0.00	0.00	0.00	0.00
Transfer from unreserved fund balance	0.00	0.00	0.00	0.00	0.00
Estimated Balance on Hand June 30th	940,956.00	799,422.54	922,469.00	790,000.00	(132,469.00)
TOTAL ESTIMATED REVENUE	6,978,733.00	4,877,260.54	5,052,103.00	4,868,278.00	(183,825.00)

COLEBROOK SCHOOL DISTRICT REVENUE SUMMARY

	Budget 2022-2023	Budget 2023 - 2024	Actual Budget 2024 - 2025	Proposed Budget 2025- 2026	Variance from Prior Year
Estimated Revenue	6,978,733.00	4,877,260.54	5,052,103.00	4,868,278.00	(183,825.00)
Proposed Budget-Budget Article, Trust Fund Article	9,432,346.00	7,698,732.00	8,297,229.00	8,115,256.00	(181,973.00)
				2.19% decrease	
Amount to be raised by taxes= includes All	2,453,613.00	2,821,471.46	3,245,126.00	3,246,978.00	1,852.00
State Property Tax	213,803.00	290,737.00	383,885.00	382,555.00	(1,330.00)
Local Property Tax - includes All	2,239,810.00	2,530,734.46	2,861,241.00	2,864,423.00	3,182.00

COLEBROOK SCHOOL DISTRICT TAX SUMMARY- CONFIDENTIAL FOR SCHOOL BOARD ONLY

	Tax Rate 2022-2023	Tax Rate 2023-2024	Actual Tax Rate 2024-2025	Proposed Tax Rate 2025-2026	Variance
TYPE OF TAX					
School Portion					
Local Tax Rate-Includes All	11.51	13.07	14.75	14.76	0.01
State Education Tax	1.21	1.64	2.16	2.15	(0.01)
Total Tax	12.72	14.71	16.91	16.91	(0.00)
Town Portion	11.87	12.09	12.87		
County Portion	3.73	4.86	5.19	*every 100,000 in reduction in expenses equates to .52 on the tax rate	
Total Tax Rate per Thousand	28.32	31.66	34.97		
Net Assessed Valuation (Local Tax)	194,613,320.00	193,600,126.00	194,025,926.00	194,025,926.00	
Net Assessed Valuation w/o utilities (State Tax)	176,454,120.00	177,107,126.00	177,814,926.00	177,814,926.00	

Colebrook School District

3 Year Budget Comparison

Fiscal Year: 2024-2025

- Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance

From Date: 1/1/2025

To Date: 1/31/2025

Definition: Budget Comparison - School Board Summary report Bu

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance
000.1100.110.00.000.0000	Salaries - Regular Employees	\$0.00	\$143.33	\$0.00	\$0.00	\$0.00
000.1100.111.00.000.0000	Salary - Running Start Courses	\$14,000.00	\$10,000.00	\$22,000.00	\$22,000.00	\$0.00
000.1100.114.00.000.0000	Salaries	\$1,332,050.50	\$1,277,708.19	\$1,416,960.00	\$1,344,628.00	(\$72,332.00)
000.1100.123.00.000.0000	Substitute Salaries	\$75,600.00	\$58,568.38	\$75,600.00	\$75,600.00	\$0.00
000.1100.211.00.000.0000	Health Insurance	\$386,045.00	\$418,987.79	\$549,063.00	\$497,375.00	(\$51,688.00)
000.1100.213.00.000.0000	Life Insurance	\$1,887.00	\$1,860.71	\$1,978.00	\$1,737.00	(\$241.00)
000.1100.220.00.000.0000	Social Security Tax	\$112,557.92	\$98,921.12	\$119,183.00	\$114,336.00	(\$4,847.00)
000.1100.232.00.000.0000	Retirement	\$269,636.00	\$240,971.87	\$287,427.00	\$267,634.00	(\$19,793.00)
000.1100.250.00.000.0000	Unemployment Compensation	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00
000.1100.260.00.000.0000	Worker's Compensation	\$8,829.01	\$4,842.85	\$9,350.00	\$8,967.00	(\$383.00)
000.1100.290.00.000.0000	Other Employee Benefits	\$57,638.00	\$18,660.93	\$50,624.00	\$52,348.00	\$1,724.00
000.1100.322.00.000.0000	Professional Services - Instr. Program Improve	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00
000.1100.329.00.000.0000	Other Professional Services	\$6,000.00	\$3,743.88	\$6,000.00	\$6,600.00	\$600.00
000.1100.430.00.000.0000	Repair & Maintenance	\$7,510.00	\$6,005.28	\$7,060.00	\$6,450.00	(\$610.00)
000.1100.442.00.000.0000	Rental - Miscellaneous	\$2,520.00	\$1,207.25	\$1,500.00	\$1,800.00	\$300.00
000.1100.521.00.000.0000	Insurance - Other	\$200.00	\$295.00	\$200.00	\$300.00	\$100.00
000.1100.550.00.000.0000	Printing & Binding	\$0.00	\$0.00	\$0.00	\$725.00	\$725.00
000.1100.561.00.000.0000	Tuition to Other NH LEAs	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
000.1100.562.00.000.0000	Tuition to LEAs Outside of NH	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00

Colebrook School District

3 Year Budget Comparison

Fiscal Year: 2024-2025

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To Date: 1/31/2025

Definition: Budget Comparison - School Board Summary report Bu

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance
000.1100.580.00.000.0000	Travel	\$605.00	\$0.00	\$605.00	\$605.00	\$0.00
000.1100.610.00.000.0000	Supplies	\$46,912.55	\$33,922.32	\$44,401.00	\$45,232.00	\$831.00
000.1100.641.00.000.0000	Books	\$9,648.00	\$9,358.51	\$15,411.00	\$12,194.00	(\$3,217.00)
000.1100.642.00.000.0000	Electronic Information	\$0.00	\$117.00	\$0.00	\$0.00	\$0.00
000.1100.733.00.000.0000	Furniture & Fixtures	\$164.00	\$1,587.59	\$1,982.00	\$2,027.00	\$45.00
000.1100.739.00.000.0000	Equipment	\$0.00	\$479.99	\$300.00	\$1,795.00	\$1,495.00
000.1100.810.00.000.0000	Dues & Fees	\$13,280.00	\$6,614.42	\$13,280.00	\$6,050.00	(\$7,230.00)
FUNCTION: Regular Education Programs - 1100		\$2,355,282.98	\$2,193,996.41	\$2,633,124.00	\$2,483,603.00	(\$149,521.00) A.
000.1190.114.00.000.0000	Salaries	\$0.00	\$0.00	\$0.00	\$13,250.00	\$13,250.00
000.1190.220.00.000.0000	Social Security Tax	\$0.00	\$0.00	\$0.00	\$1,014.00	\$1,014.00
000.1190.232.00.000.0000	Retirement	\$0.00	\$0.00	\$0.00	\$2,548.00	\$2,548.00
000.1190.260.00.000.0000	Worker's Compensation	\$0.00	\$0.00	\$0.00	\$126.00	\$126.00
FUNCTION: Title 1 - 1190		\$0.00	\$0.00	\$0.00	\$16,938.00	\$16,938.00 B.
000.1210.110.00.000.0000	Salaries - Regular Employees	\$368,879.00	\$305,571.94	\$367,689.00	\$395,666.00	\$27,977.00
000.1210.114.00.000.0000	Salaries	\$203,350.00	\$185,630.76	\$162,050.00	\$73,050.00	(\$89,000.00)
000.1210.120.00.000.0000	Salaries	\$5,064.00	\$0.00	\$4,853.00	\$4,442.00	(\$411.00)
000.1210.122.00.000.0000	Summer School	\$8,400.00	\$3,482.50	\$3,500.00	\$4,000.00	\$500.00
000.1210.123.00.000.0000	Substitute Salaries	\$2,380.00	\$37,353.21	\$4,200.00	\$14,000.00	\$9,800.00
000.1210.211.00.000.0000	Health Insurance	\$44,248.00	\$40,968.03	\$75,309.00	\$64,944.00	(\$10,365.00)

Colebrook School District

3 Year Budget Comparison

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To Date: 1/31/2025

Definition: Budget Comparison - School Board Summary report Bu

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance
000.1210.213.00.000.0000	Life Insurance	\$418.00	\$270.00	\$1,296.00	\$1,226.00	(\$70.00)
000.1210.220.00.000.0000	Social Security Tax	\$48,259.00	\$40,547.82	\$45,532.00	\$44,572.00	(\$960.00)
000.1210.232.00.000.0000	Retirement	\$47,274.00	\$33,378.20	\$41,058.00	\$30,394.00	(\$10,664.00)
000.1210.260.00.000.0000	Worker's Compensation	\$2,384.00	\$1,323.54	\$3,572.00	\$3,496.00	(\$76.00)
000.1210.290.00.000.0000	Other Employee Benefits	\$5,411.00	\$5,538.06	\$15,683.00	\$16,982.00	\$1,299.00
000.1210.322.00.000.0000	Professional Services - Instr. Program Improve	\$35,000.00	\$10,368.00	\$66,298.00	\$68,000.00	\$1,702.00
000.1210.330.00.000.0000	Other Professional Services	\$0.00	\$28,500.00	\$0.00	\$0.00	\$0.00
000.1210.430.00.000.0000	Repair & Maintenance	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
000.1210.561.00.000.0000	Tuition to Other NH LEAs	\$20,000.00	\$0.00	\$10.00	\$10.00	\$0.00
000.1210.564.00.000.0000	Tuition to Private Schools	\$0.00	\$0.00	\$73,488.00	\$76,000.00	\$2,512.00
000.1210.569.00.000.0000	Residential Costs	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
000.1210.580.00.000.0000	Travel	\$50.00	\$296.01	\$50.00	\$50.00	\$0.00
000.1210.610.00.000.0000	Supplies	\$1,977.00	\$866.59	\$2,225.00	\$528.00	(\$1,697.00)
000.1210.640.00.000.0000	Books	\$227.00	\$160.65	\$1,215.00	\$0.00	(\$1,215.00)
000.1210.733.00.000.0000	Furniture & Fixtures	\$949.00	\$0.00	\$876.00	\$437.00	(\$439.00)
000.1210.810.00.000.0000	Dues & Fees	\$0.00	\$96.50	\$0.00	\$0.00	\$0.00
FUNCTION: Special Education Programs - 1210		\$794,470.00	\$694,351.81	\$869,004.00	\$797,897.00	(\$71,107.00) C.
000.1300.110.00.000.0000	Salaries - Regular Employees	\$0.00	\$75.97	\$0.00	\$0.00	\$0.00
000.1300.111.00.000.0000	Salary - Running Start Courses	\$12,000.00	\$14,000.00	\$12,000.00	\$12,000.00	\$0.00

Colebrook School District

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000.1300.114.00.000.0000	Salaries	\$112,862.50	\$75,720.46	\$80,667.00	\$110,457.00	\$29,790.00
000.1300.123.00.000.0000	Substitute Salaries	\$0.00	\$3,441.69	\$0.00	\$0.00	\$0.00
000.1300.211.00.000.0000	Health Insurance	\$47,543.00	\$31,349.66	\$41,126.00	\$32,039.00	(\$9,087.00)
000.1300.213.00.000.0000	Life Insurance	\$144.00	\$95.29	\$100.00	\$135.00	\$35.00
000.1300.220.00.000.0000	Social Security Tax	\$9,552.01	\$6,679.17	\$7,090.00	\$9,368.00	\$2,278.00
000.1300.232.00.000.0000	Retirement	\$24,523.00	\$17,621.06	\$18,200.00	\$23,549.00	\$5,349.00
000.1300.260.00.000.0000	Worker's Compensation	\$677.00	\$341.87	\$484.00	\$663.00	\$179.00
000.1300.562.00.000.0000	Tuition to LEAs Outside of NH	\$110,000.00	\$57,261.11	\$57,500.00	\$36,000.00	(\$21,500.00)
000.1300.580.00.000.0000	Travel	\$0.00	\$154.10	\$0.00	\$0.00	\$0.00
000.1300.610.00.000.0000	Supplies	\$13,000.00	\$10,528.99	\$2,845.00	\$14,716.00	\$11,871.00
000.1300.641.00.000.0000	Books	\$2,783.00	\$2,753.86	\$1,633.00	\$2,468.00	\$835.00
000.1300.739.00.000.0000	Equipment	\$1,500.00	\$978.89	\$0.00	\$1,500.00	\$1,500.00
000.1300.810.00.000.0000	Dues & Fees	\$0.00	\$445.00	\$690.00	\$600.00	(\$90.00)
FUNCTION: Vocational Education - 1300		\$334,584.51	\$221,447.12	\$222,335.00	\$243,495.00	\$21,160.00 D.
000.1410.110.00.000.0000	Salaries - Regular Employees	\$42,040.00	\$37,361.00	\$42,567.00	\$41,861.00	(\$706.00)
000.1410.220.00.000.0000	Social Security Tax	\$3,216.00	\$2,858.06	\$3,257.00	\$3,203.00	(\$54.00)
000.1410.232.00.000.0000	Retirement	\$7,464.00	\$5,452.25	\$7,907.00	\$8,051.00	\$144.00
000.1410.260.00.000.0000	Worker's Compensation	\$252.00	\$127.25	\$256.00	\$251.00	(\$5.00)
000.1410.610.00.000.0000	Supplies	\$1,600.00	\$1,122.48	\$1,204.00	\$1,750.00	\$546.00

Colebrook School District

3 Year Budget Comparison

Fiscal Year: 2024-2025

- Print accounts with zero balance
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From Date: 1/1/2025 To Date: 1/31/2025

Definition: Budget Comparison - School Board Summary report Bu

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance
000.1410.810.00.000.0000	Dues & Fees	\$10,776.00	\$6,544.54	\$13,313.00	\$13,927.00	\$614.00
FUNCTION: School-Sponsored Cocurricular Activities - 1410		\$65,348.00	\$53,465.58	\$68,504.00	\$69,043.00	\$539.00 E.
000.1420.110.00.000.0000	Salaries - Regular Employees	\$82,520.00	\$82,680.00	\$88,406.00	\$89,732.00	\$1,326.00
000.1420.220.00.000.0000	Social Security Tax	\$6,313.00	\$6,265.09	\$6,763.00	\$6,864.00	\$101.00
000.1420.232.00.000.0000	Retirement	\$6,693.50	\$9,622.37	\$7,735.00	\$7,718.00	(\$17.00)
000.1420.260.00.000.0000	Worker's Compensation	\$495.00	\$249.97	\$531.00	\$538.00	\$7.00
000.1420.329.00.000.0000	Other Professional Services	\$19,424.00	\$19,332.62	\$19,480.00	\$19,480.00	\$0.00
000.1420.580.00.000.0000	Travel	\$3,864.00	\$1,157.20	\$3,864.00	\$3,864.00	\$0.00
000.1420.610.00.000.0000	Supplies	\$5,150.00	\$8,595.51	\$5,214.00	\$5,213.00	(\$1.00)
000.1420.739.00.000.0000	Equipment	\$1,250.00	\$12,593.09	\$1,250.00	\$7,750.00	\$6,500.00
000.1420.810.00.000.0000	Dues & Fees	\$4,710.00	\$2,867.00	\$4,710.00	\$2,905.00	(\$1,805.00)
FUNCTION: School-Sponsored Athletics - 1420		\$130,419.50	\$143,362.85	\$137,953.00	\$144,064.00	\$6,111.00 F.
000.1430.110.00.000.0000	Salaries - Regular Employees	\$2,989.00	\$0.00	\$3,840.00	\$4,224.00	\$384.00
000.1430.114.00.000.0000	Salaries	\$0.00	\$0.00	\$9,600.00	\$10,050.00	\$450.00
000.1430.220.00.000.0000	Social Security Tax	\$0.00	\$0.00	\$1,028.00	\$1,092.00	\$64.00
000.1430.232.00.000.0000	Retirement	\$0.00	\$0.00	\$1,886.00	\$1,933.00	\$47.00
000.1430.610.00.000.0000	Supplies	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
FUNCTION: Summer School Programs - 1430		\$3,489.00	\$0.00	\$16,854.00	\$17,799.00	\$945.00 G.

Colebrook School District

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To Date: 1/31/2025

Definition: Budget Comparison - School Board Summary report Bu

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance
000.1490.110.00.000.0000	Salaries - Regular Employees	\$6,750.00	\$4,652.50	\$0.00	\$0.00	\$0.00
000.1490.220.00.000.0000	Social Security Tax	\$517.00	\$1,183.52	\$0.00	\$0.00	\$0.00
000.1490.260.00.000.0000	Worker's Compensation	\$40.50	\$20.45	\$0.00	\$0.00	\$0.00
000.1490.610.00.000.0000	Supplies	\$1,000.00	\$623.94	\$0.00	\$0.00	\$0.00
FUNCTION: After School Programs - 1490		\$8,307.50	\$6,480.41	\$0.00	\$0.00	\$0.00
000.2120.110.00.000.0000	Salaries - Regular Employees	\$21,924.00	\$20,857.65	\$23,877.00	\$0.00	(\$23,877.00)
000.2120.114.00.000.0000	Salaries	\$29,858.00	\$29,773.05	\$35,000.00	\$47,650.00	\$12,650.00
000.2120.211.00.000.0000	Health Insurance	\$4,708.00	\$7,453.06	\$11,767.00	\$32,472.00	\$20,705.00
000.2120.213.00.000.0000	Life Insurance	\$36.00	\$36.00	\$72.00	\$68.00	(\$4.00)
000.2120.220.00.000.0000	Social Security Tax	\$4,192.00	\$3,994.99	\$4,756.00	\$3,646.00	(\$1,110.00)
000.2120.232.00.000.0000	Retirement	\$5,865.00	\$5,847.38	\$6,874.00	\$9,163.00	\$2,289.00
000.2120.260.00.000.0000	Worker's Compensation	\$311.00	\$157.05	\$354.00	\$286.00	(\$68.00)
000.2120.290.00.000.0000	Other Employee Benefits	\$3,006.00	\$3,005.39	\$3,292.00	\$0.00	(\$3,292.00)
000.2120.323.00.000.0000	Professional Services	\$2,950.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
000.2120.580.00.000.0000	Travel	\$1,000.00	\$165.05	\$1,000.00	\$1,000.00	\$0.00
000.2120.610.00.000.0000	Supplies	\$1,000.00	\$1,208.45	\$4,931.00	\$7,003.00	\$2,072.00
000.2120.810.00.000.0000	Dues & Fees	\$850.00	\$487.82	\$3,800.00	\$3,800.00	\$0.00
FUNCTION: Guidance Services - 2120		\$75,700.00	\$72,985.89	\$96,723.00	\$106,088.00	\$9,365.00 H.
000.2122.114.00.000.0000	Salaries	\$55,050.00	\$55,050.00	\$56,750.00	\$58,450.00	\$1,700.00

Colebrook School District

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To Date: 1/31/2025

Definition: Budget Comparison - School Board Summary report Bu

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance
000.2122.211.00.000.0000	Health Insurance	\$18,829.00	\$9,414.36	\$11,767.00	\$12,027.00	\$260.00
000.2122.213.00.000.0000	Life Insurance	\$72.00	\$72.00	\$72.00	\$68.00	(\$4.00)
000.2122.220.00.000.0000	Social Security Tax	\$4,212.00	\$4,103.63	\$4,342.00	\$4,471.00	\$129.00
000.2122.232.00.000.0000	Retirement	\$10,812.00	\$10,811.84	\$11,146.00	\$11,240.00	\$94.00
000.2122.260.00.000.0000	Worker's Compensation	\$330.00	\$166.64	\$341.00	\$351.00	\$10.00
000.2122.610.00.000.0000	Supplies	\$260.00	\$260.00	\$317.00	\$320.00	\$3.00
000.2122.641.00.000.0000	Books	\$156.00	\$148.91	\$115.00	\$115.00	\$0.00
000.2122.733.00.000.0000	Furniture & Fixtures	\$108.00	\$0.00	\$143.00	\$103.00	(\$40.00)
FUNCTION: Counseling Services - 2122		\$89,829.00	\$80,027.38	\$84,993.00	\$87,145.00	\$2,152.00
000.2130.110.00.000.0000	Salaries - Regular Employees	\$68,936.00	\$61,062.41	\$62,100.00	\$63,800.00	\$1,700.00
000.2130.120.00.000.0000	Salaries	\$0.00	\$0.00	\$9,675.00	\$10,215.00	\$540.00
000.2130.123.00.000.0000	Substitute Salaries	\$5,400.00	\$5,765.40	\$6,750.00	\$9,000.00	\$2,250.00
000.2130.211.00.000.0000	Health Insurance	\$25,419.00	\$25,418.64	\$31,771.00	\$32,472.00	\$701.00
000.2130.213.00.000.0000	Life Insurance	\$0.00	\$72.00	\$0.00	\$68.00	\$68.00
000.2130.220.00.000.0000	Social Security Tax	\$5,687.01	\$4,868.42	\$6,008.00	\$6,351.00	\$343.00
000.2130.232.00.000.0000	Retirement	\$15,216.00	\$11,992.59	\$14,097.00	\$14,233.00	\$136.00
000.2130.260.00.000.0000	Worker's Compensation	\$446.00	\$225.22	\$472.00	\$498.00	\$26.00
000.2130.323.00.000.0000	Professional Services	\$0.00	\$440.00	\$0.00	\$0.00	\$0.00
000.2130.430.00.000.0000	Repair & Maintenance	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00

Colebrook School District

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Definition: Budget Comparison - School Board Summary report Bu

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance
000.2130.610.00.000.0000	Supplies	\$4,111.50	\$2,708.48	\$5,175.00	\$4,645.00	(\$530.00)
000.2130.641.00.000.0000	Books	\$1,696.50	\$669.47	\$0.00	\$0.00	\$0.00
000.2130.642.00.000.0000	Electronic Information	\$0.00	\$925.00	\$0.00	\$0.00	\$0.00
000.2130.739.00.000.0000	Equipment	\$0.00	\$0.00	\$180.00	\$0.00	(\$180.00)
000.2130.810.00.000.0000	Dues & Fees	\$0.00	\$240.00	\$0.00	\$0.00	\$0.00
FUNCTION: Health Services - 2130		\$127,112.01	\$114,387.63	\$136,428.00	\$141,482.00	\$5,054.00 J.
000.2140.323.00.000.0000	Professional Services	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
FUNCTION: Psychological Services - 2140		\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
000.2150.120.00.000.0000	Salaries	\$56,689.00	\$35,198.63	\$55,634.00	\$76,090.00	\$20,456.00
000.2150.121.00.000.0000	Professional Staff Salary	\$56,657.50	\$69,383.24	\$73,878.00	\$55,673.00	(\$18,205.00)
000.2150.122.00.000.0000	Summer School	\$8,141.00	\$787.73	\$1,700.00	\$1,705.00	\$5.00
000.2150.220.00.000.0000	Social Security Tax	\$4,960.00	\$8,060.24	\$14,655.00	\$11,142.00	(\$3,513.00)
000.2150.260.00.000.0000	Worker's Compensation	\$389.00	\$196.44	\$788.00	\$801.00	\$13.00
000.2150.290.00.000.0000	Other Employee Benefits	\$0.00	\$0.00	\$1,400.00	\$1,400.00	\$0.00
000.2150.323.00.000.0000	Professional Services	\$33,840.00	\$17,134.17	\$37,472.00	\$34,072.00	(\$3,400.00)
000.2150.580.00.000.0000	Travel	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
000.2150.610.00.000.0000	Supplies	\$184.00	\$71.87	\$591.00	\$210.00	(\$381.00)
000.2150.810.00.000.0000	Dues & Fees	\$1,900.00	\$662.90	\$1,900.00	\$1,900.00	\$0.00
FUNCTION: Speech Pathology & Audiology Services - 2150		\$163,760.50	\$131,495.22	\$189,018.00	\$183,993.00	(\$5,025.00) K.

Colebrook School District

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Definition: Budget Comparison - School Board Summary report Bu

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance
000.2160.121.00.000.0000	Professional Staff Salary	\$34,776.00	\$42,934.53	\$35,820.00	\$36,897.00	\$1,077.00
000.2160.122.00.000.0000	Summer School	\$6,922.00	\$3,105.08	\$3,935.00	\$4,053.00	\$118.00
000.2160.220.00.000.0000	Social Security Tax	\$3,190.00	\$3,522.04	\$3,042.00	\$3,133.00	\$91.00
000.2160.260.00.000.0000	Worker's Compensation	\$250.00	\$126.24	\$239.00	\$246.00	\$7.00
000.2160.323.00.000.0000	Professional Services	\$30,720.00	\$18,963.00	\$27,468.00	\$24,000.00	(\$3,468.00)
000.2160.580.00.000.0000	Travel	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
000.2160.610.00.000.0000	Supplies	\$397.00	\$374.32	\$426.00	\$403.00	(\$23.00)
000.2160.810.00.000.0000	Dues & Fees	\$500.00	\$99.00	\$500.00	\$250.00	(\$250.00)
FUNCTION: 2160	Physical & Occupational Therapy Services -	\$77,255.00	\$69,124.21	\$71,930.00	\$69,482.00	(\$2,448.00) L.
000.2190.110.00.000.0000	Salaries - Regular Employees	\$99,146.00	\$95,907.54	\$102,120.00	\$103,066.00	\$946.00
000.2190.120.00.000.0000	Salaries	\$2,000.00	\$0.00	\$2,000.00	\$7,400.00	\$5,400.00
000.2190.211.00.000.0000	Health Insurance	\$18,829.00	\$19,377.77	\$31,771.00	\$24,053.00	(\$7,718.00)
000.2190.220.00.000.0000	Social Security Tax	\$7,738.00	\$7,529.23	\$8,416.00	\$8,947.00	\$531.00
000.2190.260.00.000.0000	Worker's Compensation	\$607.00	\$306.52	\$626.00	\$664.00	\$38.00
000.2190.290.00.000.0000	Other Employee Benefits	\$5,411.00	\$5,410.56	\$5,883.00	\$6,482.00	\$599.00
000.2190.323.00.000.0000	Professional Services	\$5,822.00	\$6,468.94	\$5,822.00	\$4,750.00	(\$1,072.00)
000.2190.329.00.000.0000	Other Professional Services	\$16,920.00	\$8,400.00	\$42,600.00	\$49,800.00	\$7,200.00
000.2190.330.00.000.0000	Other Professional Services	\$0.00	\$0.00	\$5,400.00	\$0.00	(\$5,400.00)
000.2190.580.00.000.0000	Travel	\$0.00	\$76.38	\$500.00	\$500.00	\$0.00

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Definition: Budget Comparison - School Board Summary report Bu

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance
000.2190.610.00.000.0000	Supplies	\$1,304.00	\$1,286.87	\$697.00	\$840.00	\$143.00
000.2190.641.00.000.0000	Books	\$238.00	\$78.19	\$169.00	\$36.00	(\$133.00)
000.2190.733.00.000.0000	Furniture & Fixtures	\$0.00	\$0.00	\$86.00	\$323.00	\$237.00
000.2190.810.00.000.0000	Dues & Fees	\$10,599.00	\$10,152.00	\$10,710.00	\$11,270.00	\$560.00
FUNCTION: Other Support Services - Students - 2190		\$168,614.00	\$154,994.00	\$216,800.00	\$218,131.00	\$1,331.00 M.
000.2210.110.00.000.0000	Salaries - Regular Employees	\$31,000.00	\$2,087.50	\$14,808.00	\$29,835.00	\$15,027.00
000.2210.114.00.000.0000	Salaries	\$81,506.00	\$86,631.00	\$83,951.00	\$86,470.00	\$2,519.00
000.2210.123.00.000.0000	Substitute Salaries	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00
000.2210.213.00.000.0000	Life Insurance	\$72.00	\$72.00	\$72.00	\$68.00	(\$4.00)
000.2210.220.00.000.0000	Social Security Tax	\$9,021.01	\$7,194.70	\$10,033.00	\$10,885.50	\$852.50
000.2210.232.00.000.0000	Retirement	\$22,097.00	\$17,257.39	\$24,307.00	\$25,827.00	\$1,520.00
000.2210.240.00.000.0000	Tuition Reimbursement	\$30,000.00	\$5,703.00	\$30,000.00	\$30,000.00	\$0.00
000.2210.260.00.000.0000	Worker's Compensation	\$675.00	\$340.86	\$752.00	\$815.00	\$63.00
000.2210.290.00.000.0000	Other Employee Benefits	\$30,411.00	\$16,410.56	\$30,883.00	\$18,482.00	(\$12,401.00)
000.2210.329.00.000.0000	Other Professional Services	\$4,626.00	\$0.00	\$15,181.00	\$12,705.50	(\$2,475.50)
000.2210.580.00.000.0000	Travel	\$750.00	\$284.67	\$3,881.00	\$3,378.00	(\$503.00)
000.2210.610.00.000.0000	Supplies	\$3,500.00	\$464.90	\$2,625.00	\$3,013.00	\$388.00
000.2210.641.00.000.0000	Books	\$500.00	\$150.97	\$500.00	\$500.00	\$0.00
000.2210.810.00.000.0000	Dues & Fees	\$1,000.00	\$2,631.36	\$4,150.00	\$7,800.00	\$3,650.00

Colebrook School District

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Definition: Budget Comparison - School Board Summary report Bu

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance
000.2210.930.00.000.0000	Fund Transfers	\$16,000.00	\$15,600.00	\$18,000.00	\$18,000.00	\$0.00
FUNCTION: Improvement of Instruction Services - 2210		\$231,158.01	\$154,828.91	\$240,643.00	\$249,279.00	\$8,636.00 N.
000.2220.114.00.000.0000	Salaries	\$52,650.00	\$52,650.00	\$54,350.00	\$56,800.00	\$2,450.00
000.2220.211.00.000.0000	Health Insurance	\$9,415.01	\$9,414.37	\$11,767.00	\$12,027.00	\$260.00
000.2220.213.00.000.0000	Life Insurance	\$72.00	\$72.00	\$72.00	\$68.00	(\$4.00)
000.2220.220.00.000.0000	Social Security Tax	\$4,027.99	\$3,920.09	\$4,158.00	\$4,346.00	\$188.00
000.2220.232.00.000.0000	Retirement	\$10,341.00	\$10,340.47	\$10,675.00	\$10,923.00	\$248.00
000.2220.260.00.000.0000	Worker's Compensation	\$316.00	\$159.56	\$327.00	\$341.00	\$14.00
000.2220.610.00.000.0000	Supplies	\$789.00	\$658.57	\$818.00	\$834.00	\$16.00
000.2220.641.00.000.0000	Books	\$3,105.50	\$3,232.88	\$7,000.00	\$3,500.00	(\$3,500.00)
FUNCTION: Educational Media Services - 2220		\$80,716.50	\$80,447.94	\$89,167.00	\$88,839.00	(\$328.00) O.
000.2310.110.00.000.0000	Salaries - Regular Employees	\$10,308.00	\$9,282.46	\$10,308.00	\$10,850.00	\$542.00
000.2310.220.00.000.0000	Social Security Tax	\$789.00	\$710.12	\$789.00	\$830.00	\$41.00
000.2310.260.00.000.0000	Worker's Compensation	\$62.00	\$31.31	\$62.00	\$65.00	\$3.00
000.2310.320.00.000.0000	Professional Educational Services	\$40,300.00	\$52,869.09	\$48,600.00	\$46,065.00	(\$2,535.00)
000.2310.330.00.000.0000	Other Professional Services	\$0.00	\$4,886.00	\$0.00	\$0.00	\$0.00
000.2310.521.00.000.0000	Insurance - Other	\$9,000.00	\$6,624.00	\$9,000.00	\$8,000.00	(\$1,000.00)
000.2310.540.00.000.0000	Advertising	\$9,000.00	\$6,070.20	\$9,000.00	\$6,000.00	(\$3,000.00)
000.2310.550.00.000.0000	Printing & Binding	\$2,000.00	\$1,863.56	\$2,000.00	\$2,000.00	\$0.00

Colebrook School District

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Definition: Budget Comparison - School Board Summary report Bu

Account	Description	2023-2024	2023-2024	2024-2025	2025-2026	Variance
		Adopted Budget	Actual Expenditures	Adopted Budget	Proposed Budget	
000.2310.610.00.000.0000	Supplies	\$2,000.00	\$988.80	\$2,500.00	\$2,700.00	\$200.00
000.2310.810.00.000.0000	Dues & Fees	\$8,247.00	\$6,985.10	\$4,747.00	\$9,000.00	\$4,253.00
000.2310.890.00.000.0000	Other Expenses	\$500.00	\$0.00	\$750.00	\$750.00	\$0.00
FUNCTION: School Board Services - 2310		\$82,206.00	\$90,310.64	\$87,756.00	\$86,260.00	(\$1,496.00) P.
000.2321.339.00.000.0000	Appropriations	\$572,801.00	\$572,801.12	\$682,362.00	\$628,295.00	(\$54,067.00)
FUNCTION: Office of the Superintendent - 2321		\$572,801.00	\$572,801.12	\$682,362.00	\$628,295.00	(\$54,067.00) Q.
000.2329.580.00.000.0000	Travel	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
FUNCTION: Coordinator of Special Services - 2329		\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
000.2330.110.00.000.0000	Salaries - Regular Employees	\$3,000.00	\$3,000.01	\$3,000.00	\$3,000.00	\$0.00
000.2330.220.00.000.0000	Social Security Tax	\$230.00	\$229.35	\$230.00	\$230.00	\$0.00
000.2330.232.00.000.0000	Retirement	\$589.00	\$589.19	\$589.00	\$577.00	(\$12.00)
FUNCTION: Grant Director - 2330		\$3,819.00	\$3,818.55	\$3,819.00	\$3,807.00	(\$12.00)
000.2333.110.00.000.0000	Salaries - Regular Employees	\$11,550.00	\$11,549.99	\$11,897.00	\$12,254.00	\$357.00
000.2333.220.00.000.0000	Social Security Tax	\$883.99	\$836.95	\$910.99	\$938.00	\$27.01
000.2333.232.00.000.0000	Retirement	\$2,269.00	\$2,268.50	\$2,337.01	\$2,357.00	\$19.99
FUNCTION: Director Nurse - 2333		\$14,702.99	\$14,655.44	\$15,145.00	\$15,549.00	\$404.00 R.
000.2334.114.00.000.0000	Salaries	\$29,858.00	\$29,671.50	\$35,000.00	\$75,000.00	\$40,000.00

Colebrook School District

3 Year Budget Comparison

Fiscal Year: 2024-2025

- Print accounts with zero balance
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From Date: 1/1/2025

To Date: 1/31/2025

Definition: Budget Comparison - School Board Summary report Bu

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance
000.2334.213.00.000.0000	Life Insurance	\$36.00	\$36.00	\$36.00	\$68.00	\$32.00
000.2334.220.00.000.0000	Social Security Tax	\$2,491.00	\$2,476.79	\$2,903.00	\$5,737.50	\$2,834.50
000.2334.232.00.000.0000	Retirement	\$5,864.00	\$5,827.64	\$6,874.00	\$14,422.50	\$7,548.50
000.2334.240.00.000.0000	Tuition Reimbursement	\$10,000.00	\$9,620.00	\$0.00	\$2,250.00	\$2,250.00
000.2334.260.00.000.0000	Worker's Compensation	\$179.00	\$90.39	\$210.00	\$450.00	\$240.00
000.2334.290.00.000.0000	Other Employee Benefits	\$2,706.00	\$2,705.28	\$2,942.00	\$0.00	(\$2,942.00)
000.2334.580.00.000.0000	Travel	\$0.00	\$344.44	\$0.00	\$0.00	\$0.00
000.2334.610.00.000.0000	Supplies	\$4,188.00	\$4,123.06	\$1,000.00	\$2,300.00	\$1,300.00
000.2334.810.00.000.0000	Dues & Fees	\$1,225.00	\$2,258.73	\$2,175.00	\$2,250.00	\$75.00
FUNCTION: CTE Administration - 2334		\$56,547.00	\$57,153.83	\$51,140.00	\$102,478.00	\$51,338.00 S.
000.2410.110.00.000.0000	Salaries - Regular Employees	\$99,025.00	\$101,276.22	\$102,864.00	\$77,619.00	(\$25,245.00)
000.2410.114.00.000.0000	Salaries	\$172,643.00	\$166,430.00	\$171,423.00	\$173,648.00	\$2,225.00
000.2410.211.00.000.0000	Health Insurance	\$61,194.00	\$47,463.84	\$55,305.00	\$80,578.00	\$25,273.00
000.2410.213.00.000.0000	Life Insurance	\$144.00	\$132.00	\$324.00	\$272.00	(\$52.00)
000.2410.220.00.000.0000	Social Security Tax	\$20,783.01	\$20,029.24	\$21,433.00	\$19,222.00	(\$2,211.00)
000.2410.232.00.000.0000	Retirement	\$33,906.99	\$32,686.88	\$33,668.00	\$33,393.00	(\$275.00)
000.2410.240.00.000.0000	Tuition Reimbursement	\$12,250.00	\$1,975.00	\$4,200.00	\$4,200.00	\$0.00
000.2410.260.00.000.0000	Worker's Compensation	\$1,630.00	\$823.11	\$1,647.00	\$1,508.00	(\$139.00)
000.2410.290.00.000.0000	Other Employee Benefits	\$900.00	\$3,605.17	\$7,633.00	\$1,400.00	(\$6,233.00)

Colebrook School District

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Definition: Budget Comparison - School Board Summary report Bu

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance
000.2410.329.00.000.0000	Other Professional Services	\$1,600.00	\$2,202.84	\$960.00	\$960.00	\$0.00
000.2410.430.00.000.0000	Repair & Maintenance	\$2,160.00	\$2,143.59	\$2,160.00	\$1,800.00	(\$360.00)
000.2410.442.00.000.0000	Rental - Miscellaneous	\$0.00	\$0.00	\$640.00	\$640.00	\$0.00
000.2410.521.00.000.0000	Insurance - Other	\$500.00	\$180.00	\$500.00	\$200.00	(\$300.00)
000.2410.531.00.000.0000	Communications	\$12,000.00	\$12,108.26	\$12,000.00	\$15,600.00	\$3,600.00
000.2410.534.00.000.0000	Postage	\$4,000.00	\$1,450.00	\$4,000.00	\$4,000.00	\$0.00
000.2410.550.00.000.0000	Printing & Binding	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
000.2410.580.00.000.0000	Travel	\$1,785.00	\$5,780.68	\$4,000.00	\$6,000.00	\$2,000.00
000.2410.610.00.000.0000	Supplies	\$10,797.00	\$10,166.49	\$7,786.00	\$11,753.00	\$3,967.00
000.2410.630.00.000.0000	Food	\$500.00	\$1,538.81	\$1,000.00	\$1,000.00	\$0.00
000.2410.641.00.000.0000	Books	\$1,180.00	\$0.00	\$0.00	\$0.00	\$0.00
000.2410.733.00.000.0000	Furniture & Fixtures	\$200.00	\$179.99	\$0.00	\$0.00	\$0.00
000.2410.739.00.000.0000	Equipment	\$0.00	\$0.00	\$0.00	\$1,472.00	\$1,472.00
000.2410.810.00.000.0000	Dues & Fees	\$6,720.00	\$2,867.25	\$5,300.00	\$4,500.00	(\$800.00)
FUNCTION: Office of the Principal Services - 2410		\$444,418.00	\$413,039.37	\$437,343.00	\$440,265.00	\$2,922.00 T.
000.2600.110.00.000.0000	Salaries - Regular Employees	\$189,441.00	\$194,236.68	\$199,631.00	\$197,686.00	(\$1,945.00)
000.2600.120.00.000.0000	Salaries	\$0.00	\$26.34	\$0.00	\$0.00	\$0.00
000.2600.211.00.000.0000	Health Insurance	\$84,729.00	\$65,900.40	\$82,369.00	\$72,160.00	(\$10,209.00)
000.2600.213.00.000.0000	Life Insurance	\$0.00	\$0.00	\$288.00	\$272.00	(\$16.00)

Colebrook School District

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From Date: 1/1/2025 To Date: 1/31/2025

Definition: Budget Comparison - School Board Summary report Bu

Account	Description	2023-2024	2023-2024	2024-2025	2025-2026	Variance
		Adopted Budget	Actual Expenditures	Adopted Budget	Proposed Budget	
000.2600.220.00.000.0000	Social Security Tax	\$14,493.00	\$14,136.50	\$15,295.00	\$15,146.00	(\$149.00)
000.2600.260.00.000.0000	Worker's Compensation	\$7,578.00	\$3,826.72	\$7,986.00	\$7,908.00	(\$78.00)
000.2600.290.00.000.0000	Other Employee Benefits	\$2,700.00	\$2,100.00	\$3,100.00	\$3,100.00	\$0.00
000.2600.329.00.000.0000	Other Professional Services	\$74,980.00	\$108,642.34	\$94,040.00	\$94,040.00	\$0.00
000.2600.411.00.000.0000	Water & Sewer	\$8,800.00	\$6,113.05	\$10,200.00	\$8,500.00	(\$1,700.00)
000.2600.421.00.000.0000	Rubbish Removal	\$13,800.00	\$10,832.03	\$14,900.00	\$17,300.00	\$2,400.00
000.2600.422.00.000.0000	Snowplowing Services	\$20,000.00	\$17,179.00	\$22,000.00	\$24,000.00	\$2,000.00
000.2600.430.00.000.0000	Repair & Maintenance	\$82,204.00	\$211,039.01	\$75,150.00	\$72,450.00	(\$2,700.00)
000.2600.441.00.000.0000	Rental Charge	\$0.00	\$1.00	\$0.00	\$0.00	\$0.00
000.2600.521.00.000.0000	Insurance - Other	\$30,000.00	\$22,280.00	\$30,000.00	\$30,000.00	\$0.00
000.2600.580.00.000.0000	Travel	\$500.00	\$155.44	\$500.00	\$500.00	\$0.00
000.2600.610.00.000.0000	Supplies	\$38,757.00	\$57,452.71	\$57,950.00	\$60,450.00	\$2,500.00
000.2600.622.00.000.0000	Electricity	\$90,000.00	\$91,009.21	\$108,000.00	\$96,000.00	(\$12,000.00)
000.2600.624.00.000.0000	Fuel Oil	\$144,365.00	\$108,991.51	\$144,365.00	\$110,950.00	(\$33,415.00)
000.2600.629.00.000.0000	Diesel Fuel	\$800.00	\$1,218.76	\$800.00	\$1,200.00	\$400.00
000.2600.733.00.000.0000	Furniture & Fixtures	\$0.00	\$0.00	\$0.00	\$859.00	\$859.00
000.2600.739.00.000.0000	Equipment	\$7,574.00	\$14,243.40	\$14,191.00	\$21,079.00	\$6,888.00
000.2600.810.00.000.0000	Dues & Fees	\$1,600.00	\$1,001.20	\$1,600.00	\$500.00	(\$1,100.00)
FUNCTION: 2600	Operation & Maintenance of Plant Services -	\$812,321.00	\$930,385.30	\$882,365.00	\$834,100.00	(\$48,265.00) U.

Colebrook School District

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Definition: Budget Comparison - School Board Summary report Bu

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance
000.2721.110.00.000.0000	Salaries - Regular Employees	\$19,144.00	\$14,564.24	\$11,648.00	\$11,998.00	\$350.00
000.2721.123.00.000.0000	Substitute Salaries	\$1,494.00	\$0.00	\$1,103.00	\$1,155.00	\$52.00
000.2721.220.00.000.0000	Social Security Tax	\$1,579.00	\$1,110.51	\$976.00	\$1,007.00	\$31.00
000.2721.260.00.000.0000	Worker's Compensation	\$1,032.00	\$521.14	\$765.00	\$789.00	\$24.00
000.2721.329.00.000.0000	Other Professional Services	\$840.00	\$0.00	\$840.00	\$840.00	\$0.00
000.2721.430.00.000.0000	Repair & Maintenance	\$2,000.00	\$1,575.50	\$1,500.00	\$1,500.00	\$0.00
000.2721.519.00.000.0000	Purchased Transportation Services	\$227,989.00	\$170,938.93	\$232,420.00	\$236,940.00	\$4,520.00
000.2721.521.00.000.0000	Insurance - Other	\$1,000.00	\$903.00	\$500.00	\$500.00	\$0.00
000.2721.580.00.000.0000	Travel	\$0.00	\$23.99	\$0.00	\$0.00	\$0.00
000.2721.610.00.000.0000	Supplies	\$0.00	\$32.00	\$250.00	\$250.00	\$0.00
000.2721.629.00.000.0000	Diesel Fuel	\$844.50	\$7,549.71	\$856.00	\$856.00	\$0.00
000.2721.739.00.000.0000	Equipment	\$0.00	\$43.98	\$0.00	\$0.00	\$0.00
000.2721.810.00.000.0000	Dues & Fees	\$0.00	\$960.79	\$650.00	\$650.00	\$0.00
FUNCTION: 2721	Student Transportation - Regular Programs -	\$255,922.50	\$198,223.79	\$251,508.00	\$256,485.00	\$4,977.00 V.
000.2722.110.00.000.0000	Salaries - Regular Employees	\$0.00	\$0.00	\$21,706.00	\$22,359.00	\$653.00
000.2722.123.00.000.0000	Substitute Salaries	\$0.00	\$0.00	\$1,260.00	\$1,320.00	\$60.00
000.2722.220.00.000.0000	Social Security Tax	\$0.00	\$0.00	\$1,757.00	\$1,812.00	\$55.00
000.2722.260.00.000.0000	Worker's Compensation	\$0.00	\$0.00	\$181.00	\$188.00	\$7.00
000.2722.430.00.000.0000	Repair & Maintenance	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00

Colebrook School District

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From Date: 1/1/2025 To Date: 1/31/2025

Definition: Budget Comparison - School Board Summary report Bu

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance
000.2722.519.00.000.0000	Purchased Transportation Services	\$6,000.00	\$0.00	\$6,700.00	\$2,848.00	(\$3,852.00)
000.2722.521.00.000.0000	Insurance - Other	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00
000.2722.610.00.000.0000	Supplies	\$0.00	\$5.59	\$250.00	\$250.00	\$0.00
000.2722.629.00.000.0000	Diesel Fuel	\$0.00	\$0.00	\$13,200.00	\$13,200.00	\$0.00
000.2722.739.00.000.0000	Equipment	\$0.00	\$42.68	\$0.00	\$0.00	\$0.00
000.2722.810.00.000.0000	Dues & Fees	\$0.00	\$0.00	\$15.00	\$15.00	\$0.00
FUNCTION: 2722	Student Transportation - Special Programs -	\$6,000.00	\$48.27	\$47,069.00	\$43,992.00	(\$3,077.00) W.
000.2723.110.00.000.0000	Salaries - Regular Employees	\$5,089.00	\$7,526.60	\$2,912.00	\$3,000.00	\$88.00
000.2723.123.00.000.0000	Substitute Salaries	\$397.00	\$0.00	\$1,103.00	\$1,155.00	\$52.00
000.2723.220.00.000.0000	Social Security Tax	\$420.00	\$573.89	\$308.00	\$318.00	\$10.00
000.2723.260.00.000.0000	Worker's Compensation	\$275.00	\$0.00	\$241.00	\$249.00	\$8.00
000.2723.430.00.000.0000	Repair & Maintenance	\$500.00	\$272.50	\$500.00	\$500.00	\$0.00
000.2723.521.00.000.0000	Insurance - Other	\$50.00	\$3.00	\$100.00	\$100.00	\$0.00
000.2723.610.00.000.0000	Supplies	\$0.00	\$31.84	\$0.00	\$0.00	\$0.00
000.2723.629.00.000.0000	Diesel Fuel	\$225.00	\$27.76	\$214.00	\$214.00	\$0.00
000.2723.739.00.000.0000	Equipment	\$0.00	\$42.68	\$0.00	\$0.00	\$0.00
FUNCTION: 2723	Student Transportation - Vocational Programs -	\$6,956.00	\$8,478.27	\$5,378.00	\$5,536.00	\$158.00
000.2724.260.00.000.0000	Worker's Compensation	\$0.00	\$138.87	\$0.00	\$0.00	\$0.00
000.2724.519.00.000.0000	Purchased Transportation Services	\$45,787.00	\$29,577.75	\$45,787.00	\$46,001.00	\$214.00

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From Date: 1/1/2025 To Date: 1/31/2025

Definition: Budget Comparison - School Board Summary report Bu

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance
FUNCTION: Student Transportation - Athletic Programs - 2724		\$45,787.00	\$29,716.62	\$45,787.00	\$46,001.00	\$214.00
000.2725.110.00.000.0000	Salaries - Regular Employees	\$0.00	\$241.20	\$0.00	\$0.00	\$0.00
000.2725.220.00.000.0000	Social Security Tax	\$0.00	\$18.28	\$0.00	\$0.00	\$0.00
000.2725.519.00.000.0000	Purchased Transportation Services	\$20,552.00	\$12,081.00	\$15,127.00	\$26,050.00	\$10,923.00
000.2725.580.00.000.0000	Travel	\$0.00	\$774.65	\$0.00	\$0.00	\$0.00
000.2725.629.00.000.0000	Diesel Fuel	\$0.00	\$34.39	\$0.00	\$0.00	\$0.00
FUNCTION: Student Transportation - Field Trips/Cocurricula - 2725		\$20,552.00	\$13,149.52	\$15,127.00	\$26,050.00	\$10,923.00 X.
000.2829.329.00.000.0000	Other Professional Services	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
000.2829.531.00.000.0000	Communications	\$9,000.00	\$6,536.37	\$12,000.00	\$12,000.00	\$0.00
000.2829.610.00.000.0000	Supplies	\$2,034.00	\$0.00	\$2,060.00	\$2,000.00	(\$60.00)
000.2829.642.00.000.0000	Electronic Information	\$50,961.00	\$51,962.67	\$60,036.00	\$81,575.00	\$21,539.00
000.2829.734.00.000.0000	Computer Equipment	\$34,500.00	\$33,498.25	\$38,400.00	\$35,750.00	(\$2,650.00)
000.2829.739.00.000.0000	Equipment	\$44,508.00	\$20,540.03	\$30,916.00	\$0.00	(\$30,916.00)
FUNCTION: Technology Dept - 2829		\$141,003.00	\$112,537.32	\$143,412.00	\$132,325.00	(\$11,087.00) Y.
000.4100.500.00.000.0000	Site Acquisition	\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
FUNCTION: FEMA/SRSA REAP - 4100		\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
000.4200.500.00.000.0000	Educational Development	\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
FUNCTION: Site Improvement - 4200		\$10.00	\$0.00	\$10.00	\$10.00	\$0.00

Colebrook School District

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Definition: Budget Comparison - School Board Summary report Bu
 2023-2024 2023-2024 2024-2025 2025-2026
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 Budget Expenditures Budget Budget

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance
000.4300.330.00.000.0000	Other Professional Services	\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
FUNCTION:	Architecture & Engineering Services - 4300	\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
000.4400.500.00.000.0000	Educational Development	\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
FUNCTION:	Educational Specifications Development Services - 4400	\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
000.4500.450.00.000.0000	Construction Services	\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
FUNCTION:	Building Construction - 4500	\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
000.4600.450.00.000.0000	Construction Services	\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
FUNCTION:	Building Improvement - 4600	\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
000.5110.830.00.000.0000	Interest	\$0.00	\$0.00	\$0.00	\$4.00	\$4.00
000.5110.910.00.000.0000	Principal Payment	\$10.00	\$0.00	\$10.00	\$3.00	(\$7.00)
FUNCTION:	Debt Services - Principal Payments - 5110	\$10.00	\$0.00	\$10.00	\$7.00	(\$3.00)
000.5120.830.00.000.0000	Interest	\$0.00	\$0.00	\$10.00	\$0.00	(\$10.00)
FUNCTION:	Debt Services - Interest Payments - 5120	\$0.00	\$0.00	\$10.00	\$0.00	(\$10.00)
000.5252.930.00.000.0000	Fund Transfers	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00 Z.
FUNCTION:	Transfer to Other Expendable Trust Funds - 5252	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00

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Definition: Budget Comparison - School Board Summary report Bu

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance
000.5310.564.00.000.0000	Tuition to Private Schools	\$26,512.00	\$13,256.26	\$26,512.00	\$27,308.00	\$796.00
FUNCTION: Allocations to Charter Schools - 5310		\$26,512.00	\$13,256.26	\$26,512.00	\$27,308.00	\$796.00
FUND: General Fund - 000		\$7,196,764.00	\$6,628,969.66	\$7,789,379.00	\$7,586,896.00	(\$202,483.00)
029.3100.329.00.000.0000	Other Professional Services	\$300.00	\$0.00	\$300.00	\$1,560.00	\$1,260.00
029.3100.421.00.000.0000	Rubbish Removal	\$0.00	\$2,139.47	\$0.00	\$0.00	\$0.00
029.3100.430.00.000.0000	Repair & Maintenance	\$5,300.00	\$3,177.85	\$5,300.00	\$5,100.00	(\$200.00)
029.3100.570.00.000.0000	Food Service Management	\$200,000.00	\$149,825.87	\$200,000.00	\$200,000.00	\$0.00
029.3100.610.00.000.0000	Supplies	\$518.00	\$298.53	\$40.00	\$800.00	\$760.00
029.3100.623.00.000.0000	Propane	\$1,500.00	\$1,952.99	\$1,500.00	\$2,400.00	\$900.00
029.3100.630.00.000.0000	Food	\$0.00	\$18,733.09	\$0.00	\$0.00	\$0.00
029.3100.739.00.000.0000	Equipment	\$17,000.00	\$22,679.99	\$13,710.00	\$500.00	(\$13,210.00)
FUNCTION: Food Service Operations - 3100		\$224,618.00	\$198,807.79	\$220,850.00	\$210,360.00	(\$10,490.00) AA.
FUND: Food Service - 029		\$224,618.00	\$198,807.79	\$220,850.00	\$210,360.00	(\$10,490.00)
040.1100.114.00.000.0000	Salaries	\$123,850.00	\$0.00	\$128,100.00	\$122,875.00	(\$5,225.00)
040.1100.211.00.000.0000	Health Insurance	\$28,243.00	\$0.00	\$35,301.00	\$44,499.00	\$9,198.00
040.1100.220.00.000.0000	Social Security Tax	\$9,475.00	\$0.00	\$9,800.00	\$8,386.00	(\$1,414.00)
040.1100.232.00.000.0000	Retirement	\$24,324.00	\$0.00	\$25,159.00	\$23,629.00	(\$1,530.00)

Colebrook School District

3 Year Budget Comparison

Fiscal Year: 2024-2025

- Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance

From Date: 1/1/2025 To Date: 1/31/2025

Definition: Budget Comparison - School Board Summary report Bu

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance	
040.1100.260.00.000.0000	Worker's Compensation	\$743.00	\$0.00	\$769.00	\$611.00	(\$158.00)	
040.1100.610.00.000.0000	Supplies	\$0.00	\$0.00	\$871.00	\$0.00	(\$871.00)	
FUNCTION: Regular Education Programs - 1100		\$186,635.00	\$0.00	\$200,000.00	\$200,000.00	\$0.00	Title I Grant
040.1210.114.00.000.0000	Salaries	\$37,350.00	\$0.00	\$47,000.00	\$85,000.00	\$38,000.00	
FUNCTION: Special Education Programs - 1210		\$37,350.00	\$0.00	\$47,000.00	\$85,000.00	\$38,000.00	IDEA Grant
040.1430.110.00.000.0000	Salaries - Regular Employees	\$851.00	\$0.00	\$0.00	\$0.00	\$0.00	
040.1430.114.00.000.0000	Salaries	\$9,600.00	\$0.00	\$0.00	\$0.00	\$0.00	
040.1430.220.00.000.0000	Social Security Tax	\$1,028.00	\$0.00	\$0.00	\$0.00	\$0.00	
040.1430.232.00.000.0000	Retirement	\$1,886.00	\$0.00	\$0.00	\$0.00	\$0.00	
FUNCTION: Summer School Programs - 1430		\$13,365.00	\$0.00	\$0.00	\$0.00	\$0.00	
040.2190.329.00.000.0000	Other Professional Services	\$19,060.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00	
FUNCTION: Other Support Services - Students - 2190		\$19,060.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00	Title IV Grant
040.2210.110.00.000.0000	Salaries - Regular Employees	\$0.00	\$0.00	\$25,000.00	\$18,000.00	(\$7,000.00)	
040.2210.329.00.000.0000	Other Professional Services	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
FUNCTION: Improvement of Instruction Services - 2210		\$25,000.00	\$0.00	\$25,000.00	\$18,000.00	(\$7,000.00)	Title II Grant
FUND: Grant Funds - 040		\$281,410.00	\$0.00	\$287,000.00	\$318,000.00	\$31,000.00	
Grand Total:		\$7,702,792.00	\$6,827,777.45	\$8,297,229.00	\$8,115,256.00	(\$181,973.00)	Total Budget Decrease

End of Report

COLEBROOK BUDGET EXPLANATIONS- Proposed 2025-2026 Budget			
<u>CODE/FUNCTION/ OBJECT</u>	<u>DESCRIPTION</u>	<u>Increase/Decrease compared to FY 25 budget</u>	
Revenue-Food Service Sales	Compared the amounts received for student and adult sales over the last two years and noticed a decline. Budgeting according to average received.	(\$10,000.00)	
Revenue - Services to Other LEA's	Increase of \$5,000. This is for shared staff that is reimbursed from other districts as well as special education costs reimbursed for non Colebrook resident students.	\$5,000.00	
Revenue-Other Local Grants and Donations	Last year we utilized a Tillotson grant received for Social Emotional support to offset the SEL at CAES and Pittsburg. This grant will no longer have funds available.	(\$15,000.00)	
Revenue-Adequacy Aid	Reduction in Adequacy Aid	(\$140,918.00)	
Revenue-Child Nutrition	The state portion received has been diminishing over the last two years	(\$1,500.00)	
Revenue - Vocational Aid & Transportation	Less revenue anticipated as less students are enrolled in Canaan CTE from Colebrook	(\$8,000.00)	
Revenue - Other Federal Program Grants	\$7,000 less anticipated in Title II funds which assists with Professional Development and additional anticipated for IDEA grants as we didn't expend the amount to offset the special education teacher in FY 25. Those funds will be available for use to offset a teacher in FY 26.	\$31,000.00	
Revenue - NFR Funds	We don't know how much will be anticipated to be received in National Forest Reserve funds until the tax rate is set the following year.	(\$15,938.00)	
Revenue- Estimated Balance on Hand	Based on current year expenditures, we anticipate this amount to be remaining when the FY 25 year closes. This is a very rough estimate. Any additional surplus above this will be used to offset the tax rate once the retention funds amount is determined.	(\$132,469.00)	
	Overall decrease in revenue is (\$183,825).		
A.1100	Regular Ed - changes in staffing and benefits caused a reduction overall. There is an increase in object code 290 for health insurance buy backs and severance for retiring teacher. We also added \$5,000 under object 322 for contracted services for assemblies that will offer student enrichment and educational opportunities	(\$149,521.00)	
B.1190	Title I-This is the district portion of Title I teacher salaries and benefits not covered under the Title I grant.	\$16,938.00	
C.1210	Special Education - Decrease in salaries and benefits for teachers as we reduced the count from 4 budgeted to 3. We increased the substitute line (object 123) to account for the amount paid out this current year. The increase to employee benefits (object 290) is due to a health insurance buy back increase. Professional services (object 322) and Tuition to private schools (object 564) is for the Out of District placement increase.	(\$71,107.00)	
D. 1300	Vocational Education (CTE)- Added a part time health since CTE position as this is not anticipated to be shared with a regular education teacher. We also included .18 FTE for Hospitality as it is planned to be taught in Colebrook for 1st Semester and taught in Pittsburg 2nd Semester. There is a decrease in tuition to Canaan (object 562) based on current and anticipated enrollments.	\$21,160.00	
E. 1410	Co-curricular - Drama Club/Honor Society (object 610) supplies and field trip requests for fees (object 810)	\$539.00	
F. 1420	Athletics - increase in salaries per CBA, additional equipment needs such as a soccer backstop system (object 739)	\$6,111.00	
G. 1430	Summer School - Anticipated increase in salaries and benefits for summer school	\$945.00	
H. 2120	Guidance (HS) - Full time guidance counselor FY 25 and budgeted for FY 26 as former guidance counselor was split between Guidance and CTE Director. Reduction of .5 FTE for the Administrative Assistant in this area.	\$9,365.00	

I. 2122	Guidance (Elem) - Increase in salary and benefits per CBA for Elementary guidance counselor	\$2,152.00	
J. 2130	Health Services - Salaries and Benefits increase per CBA. Also increased the substitute salary line (object 123).	\$5,054.00	
K. 2150	Speech Services - Increase in Salaries and Benefits based on hours required for Speech Pathologist. Decrease in salary and benefits for Speech Assistants due to changes in staffing.	(\$5,025.00)	
L. 2160	Occupational Therapy/Physical Therapy Services - Increase in salary and benefits for Occupational therapist and decrease in contracted services for Physical therapist based on student's needs (object 323)	(\$2,448.00)	
M. 2190	Increase for SRO based on hourly rate and days worked. Added hours for additional days for professional development and meetings if necessary. (object 329). Crossing guard is under salaries as we used current staff to fulfill this position in FY 25 (object 120 and object 330). NCES membership increase anticipated (object 810)	\$1,331.00	
N. 2210	Improvement of Instruction - Additional professional development stipends budgeted locally as less Title II funds anticipated (object 110). Curriculum coordinator increase (object 114). We hope to move this position to the SAU budget for FY 27. Student loan repayment was decreased based on anticipated requests of 12 staff members (object 290). We are contracting for less time with V&S solutions for competency based grading (object 329). Additional funds allocated for professional development registration fees or training fees (object 810)	\$8,636.00	
O. 2220	Media/Library - Increase in salary and benefits per CBA. Reduction in books (object 641)	(\$328.00)	
P. 2310	School Board - Decrease in Advertising anticipated due to only one local publication (object 540). We will need to file GASB reports FY 26 (every 2 years) and NH School Boards Association membership fees increased (object 810)	(\$1,496.00)	
Q. 2321	Office of Superintendent - Assessment 48.13% FY 25 and decreased to 47.77% FY 26. Budget shows a decrease as well.	(\$54,067.00)	
R. 2333	Nurse Director - 3% increase in salary	\$404.00	
S. 2334	CTE Director - Budgeted for a full time CTE Director. Was previously budgeted as a 50/50 split with High School Guidance. This year we are utilizing a teacher to provide this service for a stipend.	\$51,338.00	
T. 2410	Office of the Principal - 3% increase in salary for Asst Principal, reduction of .5 FTE Admin Assistant, telephone services increase (object 531), increase in travel based on workshops attended (object 580), supply requests increase (object 610), conference tables and chairs for large conference room (object 733), additional radios (3) needed for Admins (object 739)	\$2,922.00	
U. 2600	Plant Services - Overall decrease in salaries and benefits due to staffing changes. Increase in rubbish removal (object 421), increase in snowplowing services (object 422), increase in supplies (object 610), decrease in electricity and fuel oil based on amounts paid in prior years (object 622 and 624), increase in equipment needs (object 739)	(\$48,265.00)	
V. 2721	Student Transportation - Increase based on contract with WW Berry	\$4,977.00	
W. 2722	Special Education Transportation - decrease in contracted services anticipated as we use our owned bus	(\$3,077.00)	
X. 2725	Field Trip Transportation - Increase based on quotes attained from WW Berry for field trip requests	\$10,923.00	
Y. 2829	Technology - Professional services increase for phone support (object 329), licenses/software increase mostly due to addition of Elementary Science Curriculum of \$20,000 (object 642)	(\$11,087.00)	
Z.5252	Capital Reserve or Trust Funds - Deposit \$20,000 into the School Bus Expendable Trust, Current bus is 2020 and will last 5 more years or so. New cost for same size approximately \$90,0000. Current balance is \$27,250.	\$0.00	
AA. 029	Food Service - Increase in Professional services for pest control (object 329), increase in supplies and propane (object 610 & 623)	(\$10,490.00)	
	Overall budget decrease is (181,973.00)		

TRUST FUNDS SUMMARY	<u>Approx Balance after FY 25 (includes deposits but not interest)</u>	<u>Deposit Requested</u>
Building Funds (does not include donation one)	\$559,045.00	
Technology Fund	\$10,322.00	
School Bus Fund	\$27,253.00	\$20,000.00
Severance Benefit Fund	\$72,423.00	