2025-2026

PROPOSED School Board Budget

School/Department	21/22 Actual Expenditures	22/23 Actual Expenditures	23/24 Actual Expenditures	24/25 Adopted Budget	25/26 Proposed Budget	Change in Appropriations	Percentage Change
Hinsdale Middle/High School	$ 3,830,568	$ 3,932,033	$ 3,754,277	$ 4,104,324	$ 4,032,672	$ (71,652)	-1.75%
Hinsdale Elementary School	$ 2,339,638	$ 2,422,501	$ 2,360,234	$ 2,699,431	$ 2,701,561	$ 2,130	0.08%
Information Technology	$ 499,363	$ 385,240	$ 462,609	$ 487,593	$ 419,670	$ (67,923)	-13.93%
Building and Grounds	$ 1,157,931	$ 1,210,426	$ 1,257,780	$ 1,489,933	$ 1,431,436	$ (58,497)	-3.93%
Special Education	$ 3,302,581	$ 3,288,437	$ 3,762,238	$ 4,041,092	$ 4,373,726	$ 332,634	8.23%
District Wide/SAU	$ 2,382,304	$ 2,392,906	$ 2,307,980	$ 2,201,262	$ 2,320,520	$ 119,258	5.42%
Totals	**$ 13,512,385**	**$ 13,631,543**	**$ 13,905,118**	**$ 15,023,635**	**$ 15,279,585**	**$ 255,950**	**1.70%**

Transfers to Grants and Food Service	$ 899,000
Total appropriations for the warrant article will be :	$ 16,178,585

Cost Impact of the 11.1 and 12.6% increase in Health Ins. Rates $ 225,328

Budget Location	Impact of Health Insurance Increase
HES	$ 68,445.00
HMHS	$ 95,885.00
IT	$ 7,598.00
B&G	$ 27,148.00
SAU and DW	$ 26,252.00
	$ 225,328.00

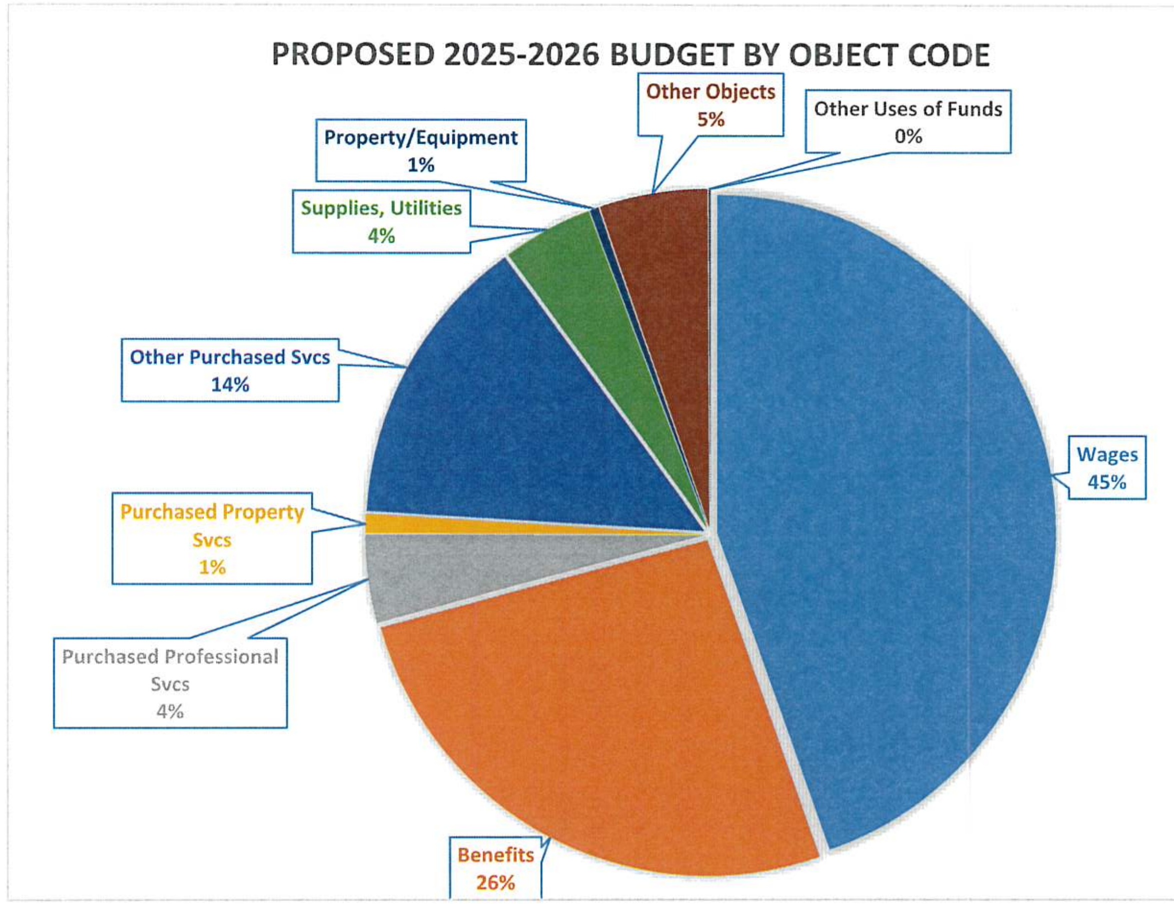
88.0%

The Increase in Health insurance rates of 11.1 and 12.6% contributes to 88% of the total 1.70% increase.

2025-2026 Proposed Expenditures

Object Code	General Fund
Wages	$ 6,816,721
Benefits	$ 3,994,528
Purchased Professional Svcs	$ 651,827
Purchased Property Svcs	$ 136,425
Other Purchased Svcs	$ 2,147,714
Supplies, Utilities	$ 660,711
Property/Equipment	$ 67,250
Other Objects	$ 789,408
Other Uses of Funds	$ 15,000
Totals	$ 15,279,584

An additional $195,000 for food service grants and $704,000 for federal grants will be added.



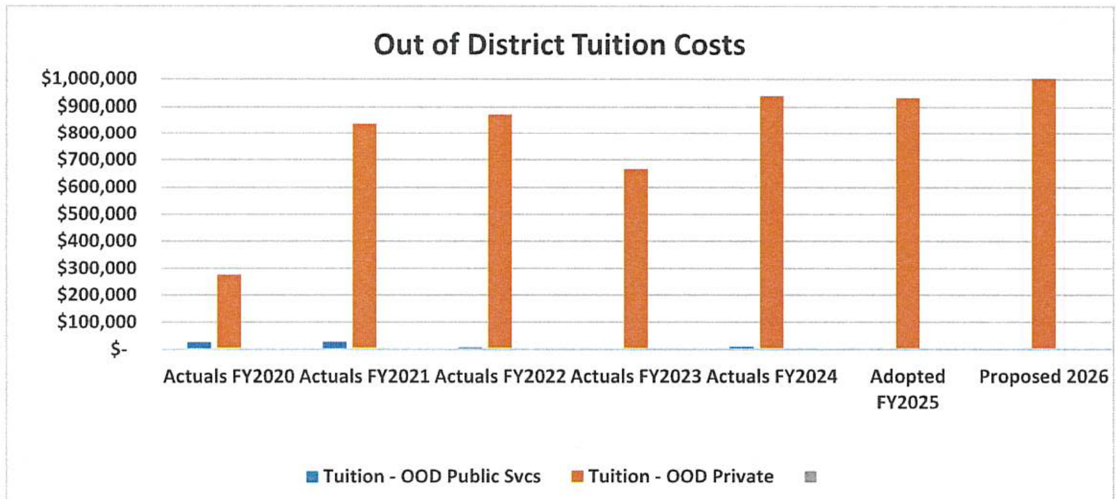
Hinsdale School District Appropriations year to year

Fiscal Year		Appropriations to be Voted	Percent Increase from Prior Year
FYE21	$	14,225,937	5.10%
FYE22	$	14,262,756	0.26%
FYE23	$	16,181,671	13.45%
FYE24	$	15,560,021	-3.84%
FYE25	$	16,028,136	3.01%
FYE26	$	16,368,017	2.12%

Out of District Tuition Costs

	Actuals FY2020	Actuals FY2021	Actuals FY2022	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed 2026
Tuition - OOD Public Svcs	$ 27,292	$ 27,890	$ 6,228	$ 2,651	$ 9,885	$ 3,000	reclassified
Tuition - OOD Private	$ 273,518	$ 834,121	$ 870,373	$ 664,187	$ 937,541	$ 931,300	$ 1,119,188
Totals	$ 300,810	$ 862,011	$ 876,601	$ 666,838	$ 947,426	$ 934,300	$ 1,119,188

Increases in Actuals FY2020-FY2024	
Change in funding	$ 646,616
Change in Percentage	215%



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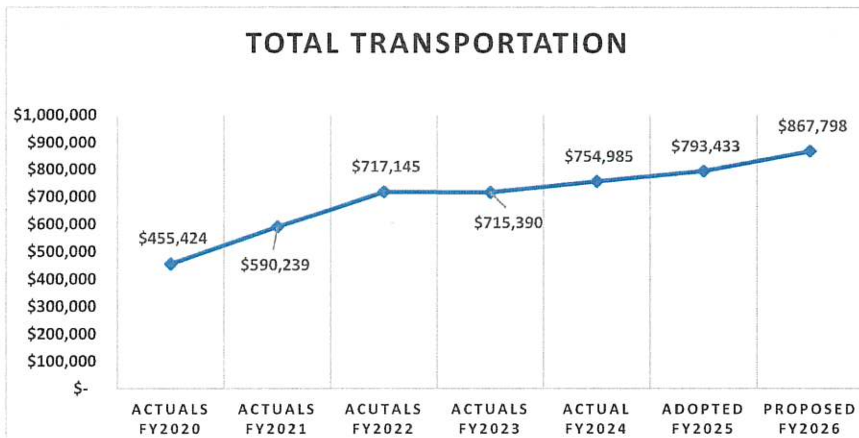
TRANSPORTATION HISTORY

Account	Description	Actuals FY2020	Actuals FY2021	Actuals FY2022	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
100.2700.55191.20.00000	TO AND FROM SCHOOL-DW	$ 223,801	$ 270,380	$ 312,790	$ 287,095	$ 297,966	$ 352,232	$ 388,547
100.2725.55170.22.00000	ATHLETIC EVENTS	$ 33,308	$ 17,269	$ 57,468	$ 52,519	$ 39,458	$ 50,000	$ 50,000
100.2700.55192.20.00000	SPECIAL ED TRANSPORTATION	$ 164,544	$ 292,710	$ 329,951	$ 360,275	$ 404,558	$ 365,000	$ 408,000
100.2725.55191.22.00000	VOC ED TRANSPORTATION	$ 3,500	$ 497	$ 7,273	$ 1,137	$ -	$ 5,000	$ 3,500
100.2700.51100.20.00000	TRANSPORTATION SALARIES	$ 27,209	$ 4,492	$ 9,526	$ 13,393	$ 6,779	$ 13,200	$ 12,750
100.2725.55191.21.00000	FIELD TRIPS/CO-CURRICULAR-HES	$ 2,061	$ 4,761	$ -	$ 169	$ -	$ 1	$ -
100.2725.55191.22.00000	VAN OPERATING COSTS	$ -	$ -	$ -	$ -	$ 5,305	$ 5,000	$ 5,000
100.2725.55190.22.00000	FIELD TRIPS/CO-CURRICULAR-MS/HS	$ 1,001	$ 130	$ 137	$ 802	$ 919	$ 3,000	$ 1
	Totals	$ 455,424	$ 590,239	$ 717,145	$ 715,390	$ 754,985	$ 793,433	$ 867,798

TRANSPORTATION HISTORY

	Actuals FY2020	Actuals FY2021	Acutals FY2022	Actuals FY2023	Actual FY2024	Adopted FY2025	Proposed FY2026
Total Transportation	$ 455,424	$ 590,239	$ 717,145	$ 715,390	$ 754,985	$ 793,433	$ 867,798



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Facilities and Maintenance Costs

District Wide Totals	Actuals FY2021	Actuals FY2022	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
District Wide	$ 1,033,523	$ 1,157,931	$ 1,206,058	$ 1,257,780	$ 1,489,933	$ 1,431,436
Totals	$ 1,033,523	$ 1,157,931	$ 1,206,058	$ 1,257,780	$ 1,489,933	$ 1,431,436

Hinsdale School District
Bond Payments*

		Series B HMHS (dated 8/15/05)				Series A HES (dated 2/15/18)			Total Payment				Building Aid	Net Payment
Budget Year	Dates	Principal	Interest	Less 2013A Refunding	Total	Principal	Interest	Total	Principal	Interest	Less 2013A Refunding	Total	Received from State	Net Cost
24-25 Budget	Aug 24/Feb. 25	$ 650,000	$ 43,469	$ (16,000)	$ 677,469	$ 70,000	$ 37,078	$ 107,078	$ 720,000	$ 80,546	$ (16,000)	$ 784,546	$ 462,803	$ 321,743
25-26 Budget	Aug 25/Feb. 26	$ 650,000	$ 14,625	$ (10,955)	$ 653,670	$ 70,000	$ 33,508	$ 103,508	$ 720,000	$ 48,133	$ (10,955)	$ 757,178	$ 462,803	$ 294,375
		Final Payment												
26-27 Budget	Feb. '27					$ 70,000	$ 29,938	$ 99,938	$ 70,000	$ 29,938		$ 99,938	$ -	$ 99,938
27-28 Budget	Feb. '28					$ 70,000	$ 26,368	$ 96,368	$ 70,000	$ 26,368		$ 96,368	$ -	$ 96,368
28-29 Budget	Feb. '29					$ 70,000	$ 22,798	$ 92,798	$ 70,000	$ 22,798		$ 92,798	$ -	$ 92,798
29-30 Budget	Feb. '30					$ 70,000	$ 19,964	$ 89,964	$ 70,000	$ 19,964		$ 89,964	$ -	$ 89,964

*** Payment for the Series A HES (dated 02/15/2018) will continue past dates indicated in this document.**

The District has been receiving building aid from the state that offsets the cost of the bond payments. When the bond payments stop so will the Building aid payments.

Legal Fees by Year

Legal

Fiscal Year	Budgeted	Actual	Difference
2019-2020	$ 6,000	$ 5,087	$ 913
2020-2021	$ 6,000	$ 4,662	$ 1,338
2021-2022	$ 6,000	$ 3,060	$ 2,940
2022-2023	$ 6,000	$ 28,026	$ (22,026)
2023-2024	$ 6,000	$ 19,054	$ (13,054)
2024-2025	$ 6,000	tbd	
2025-2026	$ 4,000	tbd	

The District is reducing its reliance on legal help unless deemed absolutely necessary.

Salary and Benefits year over year

Category	Actuals 2021/2022	Actuals 2022/2023	Actuals 2023/2024	Adopted 2024/2025	Proposed 2025/2026	5 Year Increase or (Decrease)	5 Year Percent Change
Salaries	$ 6,433,560	$ 6,693,687	$ 6,553,670	$ 6,805,666	$ 6,816,721	$ 383,161	5.96%
Benefits	$ 3,144,414	$ 3,123,792	$ 3,216,846	$ 3,859,937	$ 3,994,528	$ 850,114	27.04%
Totals	**$ 9,577,974**	**$ 9,817,479**	**$ 9,770,516**	**$ 10,665,603**	**$ 10,811,249**	**$ 1,233,275**	**12.88%**

HINSDALE ELEMENTARY SCHOOL
SUMMARY OF PROPOSED BUDGET
Budget Year: 2025-2026

Current Year Budget	$	3,800,667
Board Proposed Budget	$	3,813,927
Increase/(Decrease)	$	13,260

Account Number	Description		Increase/(Decrease) Amount
100.1100.51100.21.00000	**Teacher Salaries Reg Ed Elementary**	$	(50,512)
Reason/Justification:	The decrease is due to the reduction of one teaching position budgeted for in the 24-25 budget that remains unfilled. Related decreases in Social Security and NHRS related to this reduction.		
100.1100.51200.21.00000	**Substitutes Reg Ed Teacher Elementary**	$	1,500
Reason/Justification:	Moved the amounts from Para subs to Teacher subs		
100.1100.51250.21.00000	**Substitutes reg ed Paras Elementary**	$	(1,500)
Reason/Justification:	Moved the amounts from Para subs to Teacher subs		
100.1100.52110.21.00000	**Health Insurance Regular Elementary**	$	36,809
Reason/Justification:	Health insurance rate increases of 12.6% and 11.1% offset by the decrease in one teaching position.		
100.1100.52200.21.00000	**Social Security Reg Elementary**	$	(3,456)
	The decrease is due to the reduction of one teaching position budgeted for in the 24-25 budget that remains unfilled.		
100.1100.52320.21.00000	**Teacher Retirement Regular Elementary**	$	(14,091)
Reason/Justification:	Decrease in teaching position and decrease in NHRS Rates		
100.1111.56410.21.00000	**Books Mathematics Elementary**	$	1,733

	Shifting funding from the general funds line		
100.1115.56100.21.00000	**Supplies Social Studies Elementary**	**$**	**1,500**
100.1115.56410.21.00000	**Books Social Studies Elementary**	**$**	**682**
	Shifting funding from the general funds line to improve the social studies programming.		
100.1125.51125.21.00000	**Reading Teacher MTSS R**	**$**	**33,343**
Reason/Justification:	Addition of 1/2 a reading teacher other half carried in the Title 1 Grant. This is to meet minimum standards. Increase in Health, dental, social security and NHRS related to this as well. These are also new lines denoted in **Green**		
100.1126.56100.21.00000	**Supplies General Expense Elementary**	**$**	**(4,622)**
	Costs shifted into Science, math and social studies as noted above.		
100.1200.51150.21.00000	**Para Salaries SPED Elementary**	**$**	**14,040**
Reason/Justification:	Contractual increases second year of support staff contract. Same number of paras budgeted as in the 24/25 year.		
100.1200.52110.21.00000	**Health Insurance Special Ed. Elementary**	**$**	**3,521**
Reason/Justification:	Increase due to employee election options and increase of 11.1% and 12.6% increases in the insurance rates.		
100.1210.51100.21.00000	**Summer School Stipends Elementary ESY**	**$**	**(5,000)**
Reason/Justification:	Reduced to align closer to actual		
10.2120.51100.21.00000	**Guidance Salaries Elementary**	**$**	**(9,557)**
Reason/Justification:	Realignment of Student Studies Director to move more of cost to Middle/High School for accuracy, related decrease in retirement and slight drop in retirement rates.		
10.2120.52110.21.00000	**Health Insurance Guidance Elementary**	**$**	**4,148**
Reason/Justification:	Health insurance rate increases of 12.6% and 11.1%		

10.2222.52110.21.00000	**Health**	**$**	**3,265**
Reason/Justification:	Health insurance rate increases of 12.6% and 11.1%		
100.2400.51100.21.00000	**Admin Salaries Elementary**	**$**	**(2,455)**
	Realignment of Administrative Assistant days and hours.		
100.2400.52110.21.00000	**Health Insurance Admin Elementary**	**$**	**(18,897)**
Reason/Justification:	Decrease based on options selected offset by increase in the health insurance rates.		

Hinsdale Elementary School
2025-2026 Proposed Budget

Account	Description	Actual 21/22 Expenditures	Actual 22/23 Expenditures	Actual 23/24 Expenditures	Adopted 24/25 Budget	Proposed 25/26 Budget	Change in Budget	Percent Change
Regular Education								
100.1100.51100.21.00000	Teacher Salaries Reg Ed Elementary	$ 1,073,709	$ 1,111,786	$ 1,081,302	$ 1,099,946	$ 1,049,434	$ (50,512)	-4.59%
100.1100.51150.21.00000	Para Salaries Reg Ed Elementary	$ 38,048	$ 54,592	$ 6,439	$ 41,578	$ 46,929	$ 5,351	12.87%
100.1100.51200.21.00000	Substitutes Reg Ed Teacher Elementary	$ 22,410	$ 26,206	$ 32,174	$ 26,000	$ 27,500	$ 1,500	5.77%
100.1100.51250.21.00000	Substitutes Reg Ed Para Elementary	$ 26,911	$ 4,967	$ 1,595	$ 5,000	$ 3,500	$ (1,500)	-30.00%
100.1100.52110.21.00000	Health Insurance Regular Elementary	$ 261,251	$ 265,144	$ 271,294	$ 370,627	$ 407,436	$ 36,809	9.93%
100.1100.52120.21.00000	Dental Insurance Regular Elementary	$ (17,843)	$ 18,355	$ 11,200	$ 13,275	$ 12,613	$ (662)	-4.99%
100.1100.52200.21.00000	Social Security Reg Elementary	$ 84,376	$ 86,153	$ 81,522	$ 87,328	$ 83,872	$ (3,456)	-3.96%
100.1100.52320.21.00000	Teacher Retirement Regular Elementary	$ 215,118	$ 222,191	$ 205,610	$ 209,604	$ 195,513	$ (14,091)	-6.72%
100.1100.53300.21.00000	Purchased Services	$ 688	$ -	$ -	$ -	$ -	$ -	0.00%
100.1100.55800.21.00000	Travel Reg. Ed. Elementary	$ -	$ -	$ 753	$ -	$ -	$ -	0.00%
100.1100.56410.21.00000	Books Reg Ed Elementary	$ 140	$ -	$ -	$ -	$ -	$ -	0.00%
	Total	**$ 1,704,808**	**$ 1,789,394**	**$ 1,691,889**	**$ 1,853,358**	**$ 1,826,797**	**$ (26,561)**	
Art								
100.1102.53000.21.00000	Artist In Residence Elementary	$ -	$ -		$ 1,000	$ -	$ (1,000)	-100.00%
100.1102.56100.21.00000	Supplies Art Elementary	$ 1,807	$ 1,755	$ 1,525	$ 2,250	$ 2,000	$ (250)	-11.11%
	Total	**$ 1,807**	**$ 1,755**	**$ 1,525**	**$ 3,250**	**$ 2,000**	**$ (1,250)**	
English Language Arts								
100.1105.56410.21.00000	Books Language Arts Elementary	$ -	$ -	$ 695	$ 3,138	$ 3,138	$ -	0.00%
100.1105.56100.21.00000	Supplies Language Arts Elementary	$ 3,267	$ 6,158	$ 358	$ -	$ -	$ -	0.00%
	Total	**$ 3,267**	**$ 6,158**	**$ 1,053**	**$ 3,138**	**$ 3,138**	**$ -**	
Physical Education								
100.1108.56100.21.00000	Supplies Phys Ed Elementary	$ 2,149	$ 1,247	$ 1,457	$ 1,528	$ 1,000	$ (528)	-34.57%
	Total	**$ 2,149**	**$ 1,247**	**$ 1,457**	**$ 1,528**	**$ 1,000**	**$ (528)**	
Mathematics								
100.1111.56100.21.00000	Supplies Mathematics Elementary	$ -	$ 307	$ 30	$ -	$ -	$ -	0.00%
100.1111.56410.21.00000	Books Mathematics Elementary	$ 3,003	$ 1,990	$ 1,520	$ 1,267	$ 3,000	$ 1,733	136.74%
	Total	**$ 3,003**	**$ 2,297**	**$ 1,550**	**$ 1,267**	**$ 3,000**	**$ 1,733**	
Music								
100.1112.53000.21.00000	Repairs & Other Services Music Elementary	$ 40	$ -	$ -	$ 700	$ 700	$ -	0.00%
100.1112.56100.21.00000	Supplies Music Elementary	$ 767	$ 1,066	$ -	$ 479	$ 479	$ 0	0.07%
	Total	**$ 807**	**$ 1,066**	**-**	**$ 1,179**	**$ 1,179**	**$ 0**	
Science								
100.1113.56100.21.00000	Supplies Science Elementary	$ 2,851	$ 1,611	$ 1,724	$ 270	$ 750	$ 480	177.78%

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100.1113.56500.21.00000	Mystery Science Software		$ -	$ -	$ -	$ 1,475	$ 1,475	$ -	0.00%	
100.1113.56410.21.00000	Books Science Elementary		$ -	$ -	$ -	$ 448	$ 750	$ 302	67.25%	
		Total	$ 2,851	$ 1,611	$ 1,724	$ 2,193	$ 2,975	$ 782		
Social Studies										
100.1115.56100.21.00000	Supplies Social Studies Elementary		$ 1,579	$ 346	$ 1,849	$ -	$ 1,500	$ 1,500	0.00%	
100.1115.56410.21.00000	Books Social Studies Elementary		$ -	$ 1,447	$ -	$ 1,318	$ 2,000	$ 682	51.77%	
		Total	$ 1,579	$ 1,793	$ 1,849	$ 1,318	$ 3,500	$ 2,182		
Reading										
100.1125.51125.21.00000	**MTSS Reading Teacher Wages**		**$ -**	**$ -**	**$ -**	**$ -**	**$ 33,343**	**$ 33,343**	**100.00%**	28849
100.1125.52110.21.00000	**MTSS Reading Teacher Health Insurance**		**$ -**	**$ -**	**$ -**	**$ -**	**$ 14,741**	**$ 14,741**	**100.00%**	1655
100.1125.52120.21.00000	**MTSS Reading Teacher Dental Insurance**		**$ -**	**$ -**	**$ -**	**$ -**	**$ 540**	**$ 540**	**100.00%**	
100.1125.52200.21.00000	**MTSS Reading Teacher Social Security**		**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,551**	**$ 2,551**	**100.00%**	
100.1125.52320.21.00000	**MTSS Reading Teacher NHRS**		**$ -**	**$ -**	**$ -**	**$ -**	**$ 6,412**	**$ 6,412**	**100.00%**	
100.1125.56410.21.00000	Books Reading Imp Elementary		$ 2,279	$ 4,667	$ -	$ 1,368	$ 1,350	$ (18)	100.00%	
		Total	$ 2,279	$ 4,667	$ -	$ 1,368	$ 58,937	$ 57,569		
General										
100.1126.53290.21.00000	Assemblies Elementary		$ -	$ -	$ -	$ 1	$ 1	$ -	0.00%	
100.1126.55910.21.00000	Field Trip Entry Fees Elementary		$ -	$ 6,780	$ -	$ 1	$ 1	$ -	0.00%	
100.1126.56100.21.00000	Supplies General Expense Elementary		$ 26,786	$ 24,352	$ 10,318	$ 22,622	$ 18,000	$ (4,622)	-20.43%	
100.1126.56500.21.00000	**General Expense Software**		$ -	$ -	$ 4,495	$ -	**$ 800**	**$ 800**	0.00%	
		Total	$ 26,786	$ 31,132	$ 14,813	$ 22,624	$ 18,802	$ (3,822)		
Special Education										
100.1200.51100.21.00000	Teacher Salaries SPED Elementary		$ 294,013	$ 302,597	$ 265,545	$ 230,620	$ 230,620	$ -	0.00%	
100.1200.51150.21.00000	Para Salaries SPED Elementary		$ 311,586	$ 304,085	$ 390,953	$ 431,107	$ 445,147	$ 14,040	3.26%	
100.1200.51200.21.00000	Substitutes SPED Teacher Elementary		$ 14,334	$ 14,302	$ 5,738	$ 2,400	$ 2,400	$ -	0.00%	
100.1200.51250.21.00000	Substitutes SPED Para Elementary		$ 8,126	$ 6,025	$ 2,196	$ 5,000	$ 5,000	$ -	0.00%	
100.1200.52110.21.00000	Health Insurance SPED Teachers Elementary		$ 105,919	$ 107,991	$ 131,295	$ 139,833	$ 143,354	$ 3,521	2.52%	
100.1200.52120.21.00000	Dental Insurance SPED Teachers Elementary		$ 1,847	$ 4,445	$ 3,450	$ 3,902	$ 2,822	$ (1,080)	-27.68%	
100.1200.52200.21.00000	Social Security SPED Elementary		$ 45,737	$ 45,641	$ 47,641	$ 50,622	$ 51,696	$ 1,074	2.12%	
100.1200.52320.21.00000	Teacher Retirement SPED Elementary		$ 61,802	$ 64,156	$ 52,510	$ 45,294	$ 45,294	$ -	0.00%	
100.1200.53001.21.00000	Related Services In District Elem		$ 17,851	$ 11,527	$ 106,162	$ 165,000	$ 165,000	$ -	0.00%	
100.1200.56100.21.00000	Supplies & Medical Hardware Elementary		$ 3,545	$ 1,843	$ 1,625	$ 2,000	$ 2,000	$ -	0.00%	
		Total	$ 864,760	$ 862,612	$ 1,007,115	$ 1,075,778	$ 1,093,333	$ 17,555	1.63%	
Summer School										
100.1210.51100.21.00000	Summer School Stipends Elementary ESY		$ -	$ -	$ 14,007.00	$ 20,000	$ 15,000	$ (5,000)	-25.00%	
100.1210.52200.21.00000	Social Security Summer School Elementary		$ -	$ -	$ 1,071.00	$ 1,530	$ 1,148	$ (382)	-24.97%	
100.1210.52320.21.00000	Teacher Retirement Summer School Elementa		$ -	$ -	$ 1,971.00	$ 3,928	$ 2,885	$ (1,043)	-26.55%	
100.1430.51100.21.00000	Summer School Stipends Elementary ESY		$ -	$ 18,030	$ -	$ -	$ -	$ -	0.00%	
100.1430.52200.21.00000	Social Security Summer School Elementary		$ -	$ 1,376	$ -	$ -	$ -	$ -	0.00%	
100.1430.52320.21.00000	Teacher Retirement Summer School Elementa		$ 16	$ 1,858	$ -	$ -	$ -	$ -	0.00%	
		Total	$ 16	$ 21,264	$ 17,049	$ 25,458	$ 19,033	$ (6,425)	-25.24%	

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Guidance								
100.2120.51100.21.00000	Guidance Salaries Elementary	$ 113,989	$ 122,574	$ 127,796	$ 215,416	$ 205,859	$ (9,557)	-4.44%
100.2120.52110.21.00000	Health Insurance Guidance Elementary	$ 49,829	$ 35,893	$ 38,837	$ 54,751	$ 58,899	$ 4,148	7.58%
100.2120.52120.21.00000	Dental Insurance Guidance Elementary	$ 1,238	$ 1,590	$ 1,590	$ 2,007	$ 2,007	$ -	0.00%
100.2120.52200.21.00000	Social Security Guidance Elementary	$ 7,761	$ 8,018	$ 9,121	$ 16,479	$ 15,748	$ (731)	-4.44%
100.2120.52320.21.00000	Teacher Retirement Guidance Elementary	$ 23,961	$ 24,489	$ 25,099	$ 37,211	$ 34,800	$ (2,411)	-6.48%
100.2120.56500.21.00000	Guidance Software	$ -	$ -	$ -	$ 2,595	$ 2,595	$ -	0.00%
100.2120.55610.21.00000	Supplies Guidance Elementary	$ 2,227	$ 1,394	$ 1,218	$ 2,325	$ 2,300	$ (25)	-1.08%
100.2120.56110.21.00000	Testing Map, Etc Elementary	$ 5,032	$ 1,205	$ 5,535	$ 3,625	$ 3,625	$ -	0.00%
100.2120.56410.21.00000	Books Guidance Elementary	$ 521	$ 187	$ 150	$ 225	$ 225	$ -	0.00%
100.2120.58100.21.00000	Dues & Fees Guidance Elementary	$ 750	$ 870	$ 527	$ 250	$ 250	$ -	0.00%
	Total	**$ 205,308**	**$ 196,220**	**$ 209,873**	**$ 334,884**	**$ 326,308**	**$ (8,576)**	-2.56%
Nurse								
100.2130.51100.21.00000	School Nurse Salaries Elementary	$ 46,241	$ 25,616	$ 43,385	$ 51,150	$ 51,150	$ -	0.00%
100.2130.52110.21.00000	Health Insurance Nurse Elementary	$ 9,621	$ 5,082	$ 17,940	$ 5,000	$ 5,000	$ -	0.00%
100.2130.52120.21.00000	Dental Insurance Nurse Elementary	$ 522	$ 230	$ 693	$ -	$ -	$ -	0.00%
100.2130.52200.21.00000	Social Security Nurse Elementary	$ 3,444	$ 1,880	$ 3,084	$ 3,913	$ 3,913	$ -	0.00%
100.2130.52320.21.00000	Teacher Retirement Nurse Elementary	$ 9,720	$ 5,384	$ 8,521	$ 10,046	$ 9,826	$ (220)	-2.19%
100.2130.52900.21.00000	Vaccinations Nurse Elementary	$ 192	$ -	$ -	$ -	$ -	$ -	0.00%
100.2130.56100.21.00000	Supplies Nurse Elementary	$ 1,404	$ 3,200	$ 2,424	$ 2,000	$ 2,000	$ -	0.00%
100.2130.56500.21.00000	**Nursing Software**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 850**	$ 850	100.00%
100.2130.58100.21.00000	Dues & Fees Nurse Elementary	$ 1,050	$ -	$ 1,425	$ 500	$ 500	$ -	0.00%
	Total	**$ 72,194**	**$ 41,392**	**$ 77,472**	**$ 72,609**	**$ 73,239**	**$ 630**	0.87%
Library								
100.2222.51150.21.00000	Library Salaries Elementary	$ 23,337	$ 24,320	$ 24,815	$ 26,291	$ 27,061	$ 770	2.93%
100.2222.52110.21.00000	Health	$ -	$ 15,529	$ 18,095	$ 22,942	$ 26,207	$ 3,265	14.23%
100.2222.52200.21.00000	Social Security Library Elementary	$ 1,785	$ 1,240	$ 1,407	$ 2,011	$ 2,070	$ 59	2.93%
100.2222.56100.21.00000	Supplies Library Elementary	$ -	$ 1,729	$ 381	$ 500	$ 500	$ -	0.00%
100.2222.56410.21.00000	Books & Information Resources Library Eleme	$ -	$ 3,202	$ 1,349	$ 3,000	$ 2,000	$ (1,000)	-33.33%
100.2222.56420.21.00000	Other Information Resources Library Elem	$ 1,514	$ 1,347	$ 1,597	$ 1,600	$ 1,500	$ (100)	-6.25%
	Total	**$ 26,636**	**$ 47,367**	**$ 47,644**	**$ 56,344**	**$ 59,338**	**$ 2,994**	5.31%
Administration								
100.2400.51100.21.00000	Admin Salaries Elementary	$ 190,363	$ 195,399	$ 205,095	$ 197,538	$ 195,083	$ (2,455)	-1.24%
100.2400.52110.21.00000	Health Insurance Admin Elementary	$ 41,952	$ 45,476	$ 49,157	$ 88,182	$ 69,285	$ (18,897)	-21.43%
100.2400.52120.21.00000	Dental Insurance Admin Elementary	$ 1,080	$ 1,178	$ 1,590	$ 2,822	$ 2,822	$ -	0.00%
100.2400.52200.21.00000	Social Security Admin Elementary	$ 13,805	$ 14,130	$ 14,813	$ 15,112	$ 14,924	$ (188)	-1.24%
100.2400.52310.21.00000	Nonteacher Retirement Admin Elementary	$ 10,069	$ 11,325	$ 11,976	$ 12,791	$ 11,741	$ (1,050)	-8.21%
100.2400.52320.21.00000	Teacher Retirement Admin Elementary	$ 23,073	$ 23,673	$ 23,062	$ 20,229	$ 19,807	$ (422)	-2.09%
100.2400.55340.21.00000	Postage Admin Elementary	$ 2,264	$ 1,460	$ 1,529	$ 1,500	$ 1,500	$ -	0.00%
100.2400.55800.21.00000	Travel & Conferences Admin Elementary	$ 110	$ 67	$ 281	$ 425	$ 425	$ -	0.00%
100.2400.56100.21.00000	Supplies Admin Elementary	$ 2,852	$ 2,845	$ 1,322	$ 3,610	$ 3,600	$ (10)	-0.28%
100.2400.58100.21.00000	Dues & Fees Admin Elementary	$ 596	$ 680	$ 560	$ 2,160	$ 2,160	$ -	0.00%

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		Total	$ 286,164	$ 296,233	$ 309,385	$ 344,369	$ 321,347	$ (23,022)	-6.69%
Field Trips									
100.2725.55190.21.00000	Field Trips/Cocurricular		$ -	$ 169	$ -	$ 1	$ 1	$ -	0.00%
		Total	$ -	$ 169	$ -	$ 1	$ 1	$ -	0.00%
		School Total	$ 3,204,414	$ 3,306,377	$ 3,384,398	$ 3,800,667	$ 3,813,927	$ 13,260	0.35%
Special Ed Costs	**Reduced from Above Budget**		$ 864,776	$ 883,876	$ 1,024,164	$ 1,101,236	$ 1,112,366	$ 11,130	1.01%
	Totals without Student Services		$ 2,339,638	$ 2,422,501	$ 2,360,234	$ 2,699,431	$ 2,701,561	$ 2,130	0.08%

HINSDALE MIDDLE/HIGH SCHOOL
SUMMARY OF PROPOSED BUDGET
Budget Year: 2025-2026

Current Year Budget	$	4,864,816
Board Proposed Budget	$	4,813,780
Increase/(Decrease)	$	(51,036)

Account Number	Description		Increase/(Decrease) Amount
100.1100.51100.22.00000	**Teacher Salaries Reg Ed Middle/High**	$	(31,643)
Reason/Justification:	The decrease is the result of hiring differentials on salaries from the previous to current employees. The same holds true for the related decreases in Social Security and NHRS.		
100.1100.51150.22.00000	**Para Salaries Reg Ed Middle/High**	$	(20,108)
Reason/Justification:	The decrease is the result of realigning positions, resulting in one reduction. The same holds true for the related decreases in Social Security		
100.1105.56410.22.00000	**Books Lang Arts Middle/High**		
	New AP class, increasing enrollment in electives = more books	$	2,225
100.1111.56100.22.00000	**Supplies Mathematics Middle/High**		(1,685)
	Decrease based on previous years' spending being a one time need		
100.1111.56410.22.00000	**Books Mathematics Middle/High**	$	(2,449)
	Decreased based on no need to purchase text books in FY26		
100.1113.56100.22.00000	**Supplies Science Middle/High**	$	(3,993)
	Decrease based on previous years' underspending		

100.1116.56100.22.00000	**Supplies ELO**	$	(2,000)
	Will seek to get supplies from OSTCP grant for one year.		
100.1200.51150.22.00000	**Para Salaries SPED Middle/High**	$	13,458
	Increase due to contractual increases in the Collective Bargaining Agreement		
100.1200.52110.22.00000	**Health Insurance SPED Teachers Middle/High**	$	5,300
	Increase due to addtional plan opted and the increase in rates up 11.1% or 12.6 %		
100.1200.53001.22.00000	**Related Services In District Middle/High**	$	1,500
	Contingency line that was removed in previous year budget		
100.1400.53900.22.00000	**Officials/Police Coverage**	$	1,600
	Costs for officals increased by NHIAA		
100.1430.56100.22.00000	**Supplies Summer Middle/High**	$	(4,000)
	Decrease is due to the item cost being far less than expected.		
100.2120.51100.22.00000	**Guidance Salaries Middle/High**	$	(12,401)
100.2120.52110.22.00000	**Health Insurance Guidance Middle/High**	$	31,421
100.2120.52310.22.00000	**Nonteacher Retirement Guidance Middle/High**	$	8,045
100.2120.52320.22.00000	**Teacher Retirement Guidance Middle/High**	$	2,555
	Decrease in wages is due to position budgeted at MA6, current is MA30 off step. Increase in retirement and Health insurance is due to rate increases health insurance and the current position is 2 part time positions neither of which has health or retirement tied to them.		
100.2222.51100.22.00000	**Library Salaries**	$	4,275
	Increase to new hire being greater than previous amount budgeted.		
100.2130.52110.22.00000	**Health Insurance Nurse Middle/High**	$	3,310
100.2222.52110.22.00000	**Health Insurance Library Middle/High**	$	13,449

Increase is due to insurance rate increase of 12.6% and 11.1%.

100.2400.52110.22.00000	**Health insurance Admin Middle/High**	**$**	**9,832**
	Increase due to addtional plan opted and the increase in rates up 11.1% or 12.6 %		
100.2400.55340.22.00000	**Postage Admin Secondary**	**$**	**(2,500)**
	Reduced based on line being underspent previous years		
100.2725.55190.22.00000	**Field Trips/CoCurricular**	**$**	**(2,999)**
	Reduced at the direction of the School Board.		

Hinsdale Middle/High School
2025-2026 Proposed Budget

Account	Description	Actual 21/22 Expenditures	Actual 22/23 Expenditures	Actual 23/24 Expenditures	Adopted 24/25 Budget	Proposed 25/26 Budget	Change in Budget	Percentage Change
Regular Education Instruction								
100.1100.51100.22.00000	Teacher Salaries Reg Ed Middle/High	$ 1,530,184	$ 1,561,904	$ 1,478,485	$ 1,478,419	$ 1,446,776	$ (31,643)	-2.14%
100.1100.51150.22.00000	Para Salaries Reg Ed Middle/High	$ 25,422	$ 42,487	$ 43,959	$ 47,917	$ 27,809	$ (20,108)	-41.96%
100.1100.51200.22.00000	Substitutes Reg Ed Teacher Middle/High	$ 38,173	$ 37,839	$ 38,966	$ 40,000	$ 40,000	$ -	0.00%
100.1100.51250.22.00000	Substitutes Reg Ed Para Middle/High	$ 172	$ -	$ -	$ 1,100	$ 1,000	$ (100)	-9.09%
100.1100.52110.22.00000	Health Insurance Regular Middle/High	$ 441,235	$ 451,990	$ 380,588	$ 585,492	$ 586,709	$ 1,217	0.21%
100.1100.52120.22.00000	Dental Insurance Regular Middle/High	$ 12,695	$ 30,151	$ 16,713	$ 21,010	$ 20,835	$ (175)	-0.83%
100.1100.52200.22.00000	Social Security Reg Middle/High	$ 117,081	$ 117,901	$ 114,631	$ 116,765	$ 112,805	$ (3,960)	-3.39%
100.1100.52310.22.00000	Nonteacher Retirement Regular Middle/High	$ 3,392	$ 3,477	$ 3,394	$ 3,670	$ 3,546	$ (124)	-3.38%
100.1100.52320.22.00000	Teacher Retirement Regular Middle/High	$ 318,353	$ 323,251	$ 293,116	$ 290,361	$ 278,631	$ (11,730)	-4.04%
100.1100.53300.22.00000	**Professional Services/Tutoring**	**$ -**	**$ -**	**$ 916**	**$ -**	**$ -**	$ -	**100.00%**
100.1100.55800.22.00000	Travel Regular Ed Middle/High	$ -	$ 148	$ 166	$ -	$ -	$ -	100.00%
100.1100.56100.22.00000	Supplies Regular Ed Middle/High	$ -	$ 14	$ -	$ -	$ -	$ -	0.00%
	Total	**$ 2,486,707**	**$ 2,569,162**	**$ 2,370,934**	**$ 2,584,734**	**$ 2,518,111**	**$ (66,623)**	
Art								
100.1102.56100.22.00000	Supplies Art Middle/High	$ 3,970	$ 3,644	$ 2,562	$ 3,669	$ 3,500	$ (169)	-4.61%
	Total	**$ 3,970**	**$ 3,644**	**$ 2,562**	**$ 3,669**	**$ 3,500**	**$ (169)**	
Business Educ.								
100.1103.56100.22.00000	Supplies Business Ed Secondary	$ 245	$ 779	$ 17	$ -	$ -	$ -	0.00%
100.1103.56410.22.00000	Books Business Ed Secondary	$ 3,567	$ 897	$ -	$ -	$ -	$ -	0.00%
	Total	**$ 3,812**	**$ 1,676**	**$ 17**	**$ -**	**$ -**	**$ -**	
English Language Arts								
100.1105.56100.22.00000	Supplies Language Arts Middle/High	$ -	$ -	$ 244	$ 1,050	$ 500	$ (550)	-52.38%
100.1105.56410.22.00000	Books Lang Arts Middle/High	$ 3,598	$ -	$ 3,376	$ 3,275	$ 5,500	$ 2,225	67.94%
	Total	**$ 3,598**	**$ -**	**$ 3,620**	**$ 4,325**	**$ 6,000**	**$ 1,675**	
Language Arts								
100.1106.56100.22.00000	Supplies Modern Language Middle/High	$ 1,173	$ 411	$ -	$ 308	$ 308	$ -	0.00%
	Total	**$ 1,173**	**$ 411**	**$ -**	**$ 308**	**$ 308**	**$ -**	
In School Suspension								
100.1107.56100.22.00000	Supplies In School Suspension Middle/High	$ -	$ -	$ -	$ 50	$ 50	$ -	0.00%
	Total	**$ -**	**$ -**	**$ -**	**$ 50**	**$ 50**	**$ -**	
Physical Education								
100.1108.56100.22.00000	Supplies Phys Ed Middle/High	$ 1,776	$ 2,510	$ 2,137	$ 1,937.0	$ 1,937	$ -	0.00%
	Total	**$ 1,776**	**$ 2,510**	**$ 2,137**	**$ 1,937**	**$ 1,937**	**$ -**	

Life Sciences								
100.1109.54300.22.00000	Repairs Life Sciences Middle/High		$ -	$ -	$ -	$ 900	$ 700	$ (200)	-22.22%
100.1109.56100.22.00000	Supplies Life Sciences Middle/High		$ 4,524	$ 7,434	$ 6,980	$ 10,150	$ 10,000	$ (150)	-1.48%
100.1109.56410.22.00000	Books Life Sciences Middle/High		$ -	$ -	$ -	$ 652	$ 250	$ (402)	-61.66%
		Total	**$ 4,524**	**$ 7,434**	**$ 6,980**	**$ 11,702**	**$ 10,950**	**$ (752)**	
Tech. Education								
100.1110.56100.22.00000	Supplies Tech Ed Middle/High		$ 1,673	$ 1,369	$ 1,011	$ 1,164	$ 1,020	$ (144)	-12.37%
		Total	**$ 1,673**	**$ 1,369**	**$ 1,011**	**$ 1,164**	**$ 1,020**	**$ (144)**	
Mathematics								
100.1111.56100.22.00000	Supplies Mathematics Middle/High		$ 306	$ 713	$ 740	$ 2,335	$ 650	$ (1,685)	-72.16%
100.1111.56410.22.00000	Books Mathematics Middle/High		$ 3,432	$ 3,818	$ 2,551	$ 2,450	$ 1	$ (2,449)	-99.96%
		Total	**$ 3,738**	**$ 4,531**	**$ 3,291**	**$ 4,785**	**$ 651**	**$ (4,134)**	
Music								
100.1112.53000.22.00000	Repairs & Other Services Music Middle/High		$ 193	$ -	$ 588	$ 2,000	$ 2,000	$ -	0.00%
100.1112.56100.22.00000	Supplies Music Middle/High		$ 797	$ 2,038	$ 1,647	$ 5,000	$ 5,000	$ -	0.00%
100.1112.58100.22.00000	Dues & Fees Music Middle/High		$ 210	$ 210	$ 125	$ 835	$ 835	$ -	0.00%
		Total	**$ 1,200**	**$ 2,248**	**$ 2,360**	**$ 7,835**	**$ 7,835**	**$ -**	
Science								
100.1113.56100.22.00000	Supplies Science Middle/High		$ 2,011	$ 2,842	$ 800	$ 6,993	$ 3,000	$ (3,993)	-57.10%
100.1113.56410.22.00000	Books Science Middle/High		$ 528	$ -	$ -	$ -	$ -	$ -	0.00%
		Total	**$ 2,539**	**$ 2,842**	**$ 800**	**$ 6,993**	**$ 3,000**	**$ (3,993)**	
Social Studies								
100.1115.56100.22.00000	Supplies Social Studies Middle/High		$ 977	$ 1,510	$ 1,311	$ 1,126	$ 1,126	$ -	0.00%
100.1115.56410.22.00000	Books Social Studies Middle/High		$ -	$ -	$ 88	$ -	$ -	$ -	0.00%
		Total	**$ 977**	**$ 1,510**	**$ 1,399**	**$ 1,126**	**$ 1,126**	**$ -**	
ELO								
100.1116.56100.22.00000	Supplies ELO		$ 2,350	$ 1,043	$ 2,323	$ 3,000	$ 1,000	$ (2,000)	-66.67%
		Total	**$ 2,350**	**$ 1,043**	**$ 2,323**	**$ 3,000**	**$ 1,000**	**$ (2,000)**	
General								
100.1126.56100.22.00000	Field Entry Fees		$ -	$ -	$ 489	$ -	$ -	$ -	0.00%
100.1126.56100.22.00000	Supplies General Expense Secondary		$ 15,541	$ 21,072	$ 12,642	$ 22,553	$ 22,500	$ (53)	-0.24%
100.1126.56101.22.00000	Graduation & Special Events Middle/High		$ 7,020	$ 3,536	$ 4,209	$ 8,110	$ 8,000	$ (110)	-1.36%
100.1126.56410.22.00000	Yearbook		$ 3,707	$ 8,058	$ 5,146	$ 7,000	$ 7,000	$ -	0.00%
		Total	**$ 26,268**	**$ 32,666**	**$ 22,486**	**$ 37,663**	**$ 37,500**	**$ (163)**	
Special Education								
100.1200.51100.22.00000	Teacher Salaries SPED Middle/High		$ 153,211	$ 164,635	$ 151,800	$ 203,200	$ 203,200	$ -	0.00%
100.1200.51150.22.00000	Para Salaries SPED Middle/High		$ 195,418	$ 232,410	$ 226,096	$ 317,264	$ 330,722	$ 13,458	4.24%
100.1200.51200.22.00000	Substitutes SPED Teacher Middle/High		$ 2,132	$ 5,583	$ 1,470	$ 3,000	$ 3,000	$ -	0.00%

100.1200.51250.22.00000	Substitutes SPED Para Middle/High		$ 490	$ 187	$ 547	$ 500	$ 500	$ -	0.00%
100.1200.52110.22.00000	Health Insurance SPED Teachers Middle/High		$ 71,467	$ 69,542	$ 80,707	$ 136,956	$ 142,256	$ 5,300	3.87%
100.1200.52120.22.00000	Dental Insurance SPED Teachers Middle/High		$ (549)	$ 2,584	$ 2,470	$ 3,484	$ 3,484	$ -	0.00%
100.1200.52200.22.00000	Social Security SPED Middle/High		$ 25,154	$ 28,365	$ 27,012	$ 39,816	$ 40,845	$ 1,029	2.58%
100.1200.52310.22.00000	Nonteacher Retirement SPED Middle/High		$ (211)	$ -	$ -	$ -	$ -	$ -	0.00%
100.1200.52320.22.00000	Teacher Retirement SPED Middle/High		$ 32,205	$ 33,480	$ 29,873	$ 39,908	$ 39,075	$ (833)	-2.09%
100.1200.53001.22.00000	Related Services In District Middle/High		$ 1,402	$ 2,750	$ 1,855	$ -	$ 1,500	$ 1,500	100.00%
100.1200.56100.22.00000	Supplies & Medical Hardware Middle/High		$ 10,572	$ 1,204	$ 1,300	$ 1,089	$ 1,300	$ 211	19.38%
			$ 491,291.00	$ 540,740.00	$ 523,130	$ 745,217	$ 765,882	$ 20,665	
ESL									
100.1260.53000.22.00000	**Purchased Services**		**$ -**	**$ -**	**$ 638**	**$ -**	**$ -**	**$ -**	**0.00%**
100.1260.56100.22.00000	**Supplies**		**$ -**	**$ -**	**$ 292**	**$ -**	**$ -**	**$ -**	**0.00%**
		Total	**$ -**	**$ -**	**$ 930**	**$ -**	**$ -**	**$ -**	
Vocational Education									
100.1300.55610.22.00000	Tuition Vocational Middle/High		$ 20,000	$ 78,000	$ 55,999	$ 48,000	$ 48,000	$ -	0.00%
		Total	**$ 20,000**	**$ 78,000**	**$ 55,999**	**$ 48,000**	**$ 48,000**	**$ -**	
Driver's Education									
100.1310.51100.22.00000	Driver Education Salaries		$ 1,322	$ -	$ -	$ -	$ -	$ -	0.00%
100.1310.52200.22.00000	Social Security Drivers Ed		$ 101	$ -	$ -	$ -	$ -	$ -	0.00%
100.1310.54300.22.00000	Repairs & Maintenance Driver Ed Secondary		$ 683	$ 332	$ 5,071	$ -	$ -	$ -	0.00%
100.1310.55800.22.00000	Gas & Oil Driver Ed Secondary		$ -	$ 520	$ 724	$ -	$ -	$ -	0.00%
100.1310.56100.22.00000	Supplies Driver Ed Secondary		$ -	$ -		$ -	$ -	$ -	0.00%
		Total	**$ 2,106**	**$ 852**	**$ 5,795**	**$ -**	**$ -**	**$ -**	
Co-Curricular									
100.1400.51190.22.00000	**Advisor Stipends**		$ -	$ -	$ -	$ -	**$ 17,600**	**$ 17,600**	
100.1400.52200.22.00000	**Social Security**		$ -	$ -	$ -	$ -	**$ 1,346**	**$ 1,346**	
100.1400.52310.22.00000	**Non Teacher Retirement**		$ -	$ -	$ -	$ -	**$ 635**	**$ 635**	
100.1400.52320.22.00000	**Teacher Retirement**		$ -	$ -	$ -	$ -	**$ 3,500**	**$ 3,500**	
100.1400.55800.22.00000	**Dues and Fees Co-Curricular**		$ -	$ -	$ -	$ -	**$ 500**	**$ 500**	
		Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 23,581**	**$ 23,581**	
Athletics									
100.1420.51100.22.00000	**Athletic Director**		**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,137**	**$ 20,137**	100.00%
100.1420.51190.22.00000	**Coaches**		**$ 130,168**	**$ 126,954**	**$ 129,902**	**$ 152,864**	**$ 83,032**	**$ (69,832)**	-45.68%
100.1420.52200.22.00000	**Social Security Athletics**		**$ 10,032**	**$ 9,551**	**$ 9,762**	**$ 11,695**	**$ 6,352**	**$ (5,343)**	-45.69%
100.1420.52310.22.00000	**Nonteacher Retirement Athletics**		**$ 5,144**	**$ 5,344**	**$ 5,521**	**$ 3,500**	**$ 4,815**	**$ 1,315**	37.57%
100.1420.52320.22.00000	**Teacher Retirement Athletics**		**$ 8,741**	**$ 8,086**	**$ 5,906**	**$ 9,000**	**$ 1,000**	**$ (8,000)**	-88.89%
100.1420.53000.22.00000	**Sports Physicals/Doctors' Services**		**$ 444**	**$ 912**	**$ 375**	**$ 1,250**	**$ 500**	**$ (750)**	-60.00%
100.1420.53900.22.00000	**Officials/Police Coverage**		**$ 11,397**	**$ 15,669**	**$ 18,007**	**$ 17,000**	**$ 18,600**	**$ 1,600**	9.41%
100.1420.54300.22.00000	**Repairs & Maintenance**		**$ 1,050**	**$ 1,935**	**$ 174**	**$ 2,500**	**$ 2,500**	**$ -**	0.00%
100.1420.55800.22.00000	**Dues & Fees Athletics**		**$ 3,882**	**$ 6,250**	**$ 1,855**	**$ 6,310**	**$ 6,310**	**$ -**	0.00%
100.1420.56100.22.00000	**Supplies/Awards Athletics**		**$ 19,575**	**$ 12,566**	**$ 18,315**	**$ 19,871**	**$ 14,000**	**$ (5,871)**	-29.55%

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100.1420.58100.22.00000	Conferences Athletics		1,174	1,115	1,800	2,000	2,000	-	0.00%
		Total	191,607.00	188,382	191,617	225,990	159,246	(66,744)	
Summer School									
100.1210.51100.22.00000	Summer School Stipends Middle/High ESY		-	-		12,000	12,000	-	0.00%
100.1210.52200.22.00000	Social Security Summer School Middle/High-ESY		-	-		918	918	-	0.00%
100.1210.52320.22.00000	Teacher Retirement Summer School Middle/High ESY		-	-		2,357	2,308	(49)	-2.07%
100.1430.51100.22.00000	Summer School Stipends Middle/High ESY		-	11,140	9,998	-	-	-	0.00%
100.1430.52200.22.00000	Social Security Summer School Middle/High-ESY		-	852	765	-	-	-	0.00%
100.1430.52320.22.00000	Teacher Retirement Summer School Middle/High ESY		-	1,693	809	-	-	-	0.00%
100.1430.56100.22.00000	Supplies Summer Middle/High		-	-	-	7,000	3,000	(4,000)	-57.14%
		Total	-	13,685	11,572	22,275	18,226	(4,049)	
Guidance									
100.2120.51100.22.00000	Guidance Salaries Middle/High		227,909	241,525	252,545	272,910	260,509	(12,401)	-4.54%
100.2120.52110.22.00000	Health Insurance Guidance Middle/High		74,953	66,330	71,769	77,666	109,087	31,421	40.46%
100.2120.52120.22.00000	Dental Insurance Guidance Middle/High		2,157	3,985	3,993	2,552	3,704	1,152	45.14%
100.2120.52200.22.00000	Social Security Guidance Middle/High		16,029	16,738	17,973	20,878	19,929	(949)	-4.55%
100.2120.52310.22.00000	Nonteacher Retirement Guidance Middle/High		6,620	8,249	8,223	8,337	16,382	8,045	96.50%
100.2120.52320.22.00000	Teacher Retirement Guidance Middle/High		38,004	29,670	29,130	22,828	25,383	2,555	11.19%
100.2120.53300.22.00000	Professional Services Guidance Middle/High		568	2,580	1,514	2,500	1,500	(1,000)	-40.00%
100.2120.56100.22.00000	Supplies Guidance Middle/High		64	116	-	638	638	-	0.00%
100.2120.56110.22.00000	Testing Map, PSAT, Etc Middle/High		4,047	3,136	4,297	4,345	4,345	-	0.00%
100.2120.56410.22.00000	Books Guidance Middle/High		-	-	-	350	200	(150)	-42.86%
100.2120.58100.22.00000	Dues & Fees Guidance Middle/High		179	-	298	358	200	(158)	-44.13%
		Total	370,530	372,329	389,742	413,362	441,877	28,515	
Nurse									
100.2130.51100.22.00000	School Nurse Salaries Middle/High		58,968	60,868	62,868	65,118	65,118	-	0.00%
100.2130.52110.22.00000	Health Insurance Nurse Middle/High		19,059	19,352	20,938	26,173	29,483	3,310	12.65%
100.2130.52120.22.00000	Dental Insurance Nurse Middle/High		148	980	980	1,080	1,080	-	0.00%
100.2130.52200.22.00000	Social Security Nurse Middle/High		4,194	4,311	4,436	4,982	4,982	-	0.00%
100.2130.52320.22.00000	Teacher Retirement Nurse Middle/High		12,394	12,795	12,348	12,789	12,522	(267)	-2.09%
100.2130.52900.22.00000	Vaccinations Nurse Middle/High		192	-	-	-	-	-	0.00%
100.2130.56100.22.00000	Supplies Nurse Middle/High		3,000	710	604	1,050	1,000	(50)	-4.76%
100.2130.58100.22.00000	Dues & Fees Nurse Secondary			108	-	-	-	-	0.00%
		Total	97,955	99,124	102,174	111,192	114,185	2,993	
Library									
100.2222.51100.22.00000	Library Salaries Middle/High		77,349	58,300	60,201	53,600	57,875	4,275	7.98%
100.2222.52110.22.00000	Health Insurance Library Middle/High		30,712	26,125	28,267	26,173	39,622	13,449	51.39%
100.2222.52120.22.00000	Dental Insurance Library Middle/High		1,080	1,080	1,080	1,080	662	(418)	-38.70%
100.2222.52200.22.00000	Social Security Library Middle/High		5,128	3,959	4,067	4,100	4,427	327	7.98%
100.2222.52320.22.00000	Teacher Retirement Library Middle/High		11,828	12,255	11,823	10,527	11,129	602	5.72%
100.2222.54300.22.00000	Repairs Library Equip Middle/High		1,282	-	240	1	1	-	0.00%
100.2222.56100.22.00000	Supplies Library Middle/High		1,050	1,041	68	850	400	(450)	-52.94%

100.2222.56410.22.00000	Books & Information Resources Library Middle/High	$ 7,061	$ 4,955	$ 1,365	$ 6,000	$ 5,000	$ (1,000)	-16.67%
100.2222.56420.22.00000	Other Information Resources Library Middle/High	$ 4,780	$ 4,157	$ 4,170	$ 4,122	$ 4,122	$ -	0.00%
	Total	**$ 140,270**	**$ 111,872**	**$ 111,281**	**$ 106,453**	**$ 123,238**	**$ 16,785**	
Administration								
100.2400.51100.22.00000	Admin Salaries Middle/High	$ 260,106	$ 262,940	$ 270,412	$ 268,976	$ 269,376	$ 400	0.15%
100.2400.52110.22.00000	Health Insurance Admin Middle/High	$ 55,811	$ 52,250	$ 79,098	$ 109,394	$ 119,226	$ 9,832	8.99%
100.2400.52120.22.00000	Dental Insurance Admin Middle/High	$ 2,309	$ 2,198	$ 2,839	$ 3,240	$ 3,240	$ -	0.00%
100.2400.52200.22.00000	Social Security Admin Middle/High	$ 18,801	$ 19,085	$ 19,187	$ 20,607	$ 20,607	$ -	0.00%
100.2400.52310.22.00000	Nonteacher Retirement Admin Middle/High	$ 7,533	$ 7,584	$ 7,534	$ 7,229	$ 6,813	$ (416)	-5.75%
100.2400.52320.22.00000	Teacher Retirement Admin Middle/High	$ 39,170	$ 39,358	$ 38,342	$ 38,205	$ 37,408	$ (797)	-2.09%
100.2400.55340.22.00000	Postage Admin Secondary	$ 8,575	$ 6,703	$ 5,902	$ 8,500	$ 6,000	$ (2,500)	-29.41%
100.2400.55800.22.00000	Travel & Conferences Admin Secondary	$ 1,620	$ 724	$ 3,775	$ 1,000	$ 1,000	$ -	0.00%
100.2400.56100.22.00000	Supplies Admin Middle/High	$ 792	$ 258	$ -	$ 1	$ 1	$ -	0.00%
100.2400.58100.22.00000	Dues & Fees Admin Middle/High	$ 4,200	$ 4,870	$ 4,980	$ 7,885	$ 7,885	$ -	0.00%
	Total	**$ 398,917**	**$ 395,970**	**$ 432,069**	**$ 465,037**	**$ 471,556**	**$ 6,519**	
Transportation								
100.2725.55170.22.00000	Athletic Transportation	$ 57,468	$ 52,519	$ 39,458	$ 50,000	$ 50,000	$ -	0.00%
100.2725.55190.22.00000	Field Trips/Cocurricular	$ 137	$ 802	$ 919	$ 3,000	$ 1	$ (2,999)	-99.97%
100.2725.55191.22.00000	Van/Vehicle Operating Costs	$ 7,273	$ 1,137	$ 5,305	$ 5,000	$ 5,000	$ -	0.00%
	Total	**$ 64,878**	**$ 54,458**	**$ 45,682**	**$ 58,000**	**$ 55,001**	**$ (2,999)**	
	School Total	**$ 4,321,859**	**$ 4,486,458**	**$ 4,289,911**	**$ 4,864,817**	**$ 4,813,780**	**$ (51,036)**	-1.05%
	Student Services Costs	**$ 491,291**	**$ 554,425**	**$ 535,632**	**$ 760,492**	**$ 781,108**	**$ 20,616**	2.71%
	MSHS without Student svcs	**$ 3,830,568**	**$ 3,932,033**	**$ 3,754,279**	**$ 4,104,325**	**$ 4,032,672**	**$ (71,653)**	-1.75%

BUILDINGS AND GROUNDS
SUMMARY OF PROPOSED BUDGET
Budget Year: 2025-2026

Current Year Budget	$	1,489,933
Admin Proposed Budget	$	1,431,436
Increase/(Decrease)	$	(58,497)

Account Number	Description	Increase/(Decrease) Amount
100.2600.51100.20.00000	**Custodian Salaries**	$ 22,436
Reason/Justification:	The increase is due to contractual changes and adding small amounts to Overtime, Summer staff and Subs. This affects retirement and social security lines as well.	
100.2600.52110.20.00000	**Health Insurance Custodians**	$ 21,635
Reason/Justification:	Health insurance rate increases of 12.6 and 11.1%	
100.2600.53000.20.00000	**Buildings and Grounds Contract Services**	$ (6,600)
Reason/Justification:	Realignment with repairs and maintance increase to better recognize costs in the correct account lines.	
100.2600.54110.20.00000	**Water/Sewer**	$ 4,000
Reason/Justification:	Proposed cost increases of 16% each of the next two years by Town of Hinsdale	
100.2600.54300.20.00000	**Repairs and Maintenance**	$ 4,500
Reason/Justification:	Realignment with contract services decrease above to better recognize costs in the correct account lines.	
100.2600.55200.20.00000	**Property Insurance**	$ 5,877
Reason/Justification:	Increase is the rate received from PRIMEX	

100.2600.56220.20.00000	**Electricity**	$ (2,000)
Reason/Justification:	Alignment with actual costs and usage in prior years.	
100.2600.56230.20.00000	**Heating Oil**	$ (70,000)
Reason/Justification:	Realigning with actual costs and usage in prior year. Admin recommended first reduction, board voted on an additional reduction of $35,0000	
100.2600.57370.20.00000	**Replacement Furniture and Fixtures**	$ (21,001)
Reason/Justification:	For replacement of broken student chairs/desks. Decrease from prior year warrant article vote included in the budget for the 24/25 operating year for 2 room replacement furniture.	
100.2600.56100.20.00000	**Supplies**	$ (2,000.00)
	Realigning with actual costs and usage in prior years	
100.2600.57300.20.00000	**Maintenance Equipment**	$ (17,500.00)
	Decrease is due to the warrant article approved by voters for the 24/25 fiscal year being removed from the operating budget (as a one time cost). Floor scrubber being requested.	

Buildings and Grounds
2025-2026 Proposed Budget

Account	Description	Actual 21/22 Expenditures	Actual 22/23 Expenditures	Actual 23/24 Expenditures	Adopted 24/25 Budget	Admin Proposed 25/26 Budget	Change in Budget	% Change
100.2600.51100.20.00000	Custodian Salaries	$ 355,720	$ 360,220	$ 382,272	$ 401,468	$ 423,904	$ 22,436	5.59%
100.2600.52110.20.00000	Health Insurance Custodians	$ 119,167	$ 119,990	$ 164,780	$ 250,877	$ 272,512	$ 21,635	8.62%
100.2600.52120.20.00000	Dental Insurance Custodians	$ 1,080	$ 1,080	$ 1,828	$ 2,160	$ 2,160	$ -	0.00%
100.2600.52200.20.00000	Social Security Custodians	$ 26,020	$ 26,213	$ 27,542	$ 30,712	$ 32,429	$ 1,717	5.59%
100.2600.52310.20.00000	Nonteacher Retirement Custodians	$ 48,509	$ 48,906	$ 50,185	$ 52,966	$ 52,390	$ (576)	-1.09%
100.2600.53000.20.00000	Building & Grounds Contract Services	$ 39,881	$ 51,258	$ 53,276	$ 68,600	$ 62,000	$ (6,600)	-9.62%
100.2600.54110.20.00000	Water/Sewer	$ 19,597	$ 29,415	$ 20,727	$ 25,000	$ 29,000	$ 4,000	16.00%
100.2600.54210.20.00000	Disposal Services	$ 14,350	$ 15,852	$ 17,538	$ 19,000	$ 19,950	$ 950	5.00%
100.2600.54300.20.00000	Repairs & Maintenance	$ 88,149	$ 59,743	$ 30,250	$ 55,500	$ 60,000	$ 4,500	8.11%
100.2600.55200.20.00000	Property Insurance	$ 21,423	$ -	$ 64,130	$ 40,814	$ 46,691	$ 5,877	14.40%
100.2600.55800.20.00000	Training & Travel	$ 3,779	$ 2,134	$ 211	$ 1,000	$ 1,500	$ 500	50.00%
100.2600.56100.20.00000	Supplies	$ 81,768	$ 91,155	$ 84,059	$ 45,000	$ 43,000	$ (2,000)	-4.44%
100.2600.56110.20.00000	Maintenance Supplies	$ -	$ -	$ 6,466	$ 38,000	$ 38,000	$ -	0.00%
100.2600.56220.20.00000	Electricity	$ 143,689	$ 189,711	$ 166,643	$ 190,000	$ 188,000	$ (2,000)	-1.05%
100.2600.56230.20.00000	Bottled Gas	$ 13,357	$ 11,150	$ 10,468	$ 15,835	$ 15,500	$ (335)	-2.12%
100.2600.56240.20.00000	Heating Oil	$ 123,240	$ 176,147	$ 120,471	$ 200,000	$ 130,000	$ (70,000)	-35.00%
100.2600.56260.20.00000	Gasoline	$ 1,259	$ 3,652	$ 2,300	$ 4,000	$ 3,900	$ (100)	-2.50%
100.2600.57300.20.00000	Maintenance Equipment	$ 46,223	$ 23,279	$ 11,678	$ 27,000	$ 9,500	$ (17,500)	-64.81%
100.2600.57370.20.00000	Replacement Furniture/Fixtures	$ 10,720	$ 521	$ 42,956	$ 22,001	$ 1,000	$ (21,001)	-95.45%
	Building and Grounds Total	**$ 1,157,931**	**$ 1,210,426**	**$ 1,257,780**	**$ 1,489,933**	**$ 1,431,436**	**$ (58,497)**	

INFORMATION TECHNOLOGY
SUMMARY OF PROPOSED BUDGET
Budget Year: 2025-2026

Current Year Budget	$	487,593
Board Proposed Budget	$	419,670
Increase/(Decrease)	$	(67,923)

Account Number	Description		Amount
100.2840.51100.20.00000	**Tech Wages**	$	(30,410)
Reason/Justification:	Reduced DLS wage to lower amount/jef Reallocated Dir wage to cost share with Winchester (will affect all related benefit account lines)		
100.2840.52110.20.00000	**Health Tech.**	$	(3,824)
Reason/Justification:	Health insurance rate increase of 11.1 and 12.6% depending on plan chosen, additionally decreased by split allocation.		
100.2840.52310.20.00000	**Nonteacher Retirement**	$	(5,391)
Reason/Justification:	Decrease in the rate for NHRS from 13.53% to 12.75% Additionally split cost		
100.2840.55310.20.00000	**Phone/Internet**	$	(1,799)
Reason/Justification:	Adjusted to align with prior year's actuals		
100.2840.55800.20.00000	**Travel & Conferences Tech**	$	(4,250)
Reason/Justification:	Reduction to zero as no conferences on tap in the near future		
100.2840.54300.20.00000	**Repairs Tech**	$	(3,000)
Reason/Justification:	To bring more in line with prior year's actual costs.		

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100.2840.57340.20.00000	**IT Equipment**	$	(17,144)
Reason/Justification:	Recently purchased large number of laptops from grant, as such are reducing the need for as many in the coming year.		

Information Technology
2025-2026 Proposed Budget

Account	Description	Actual 21/22 Expenditures	Actual 22/23 Expenditures	23/24 Actual Expenditures	Adopted 24/25 Budget	Proposed 25/26 Budget	Change in Budget	% Change
100.2840.51100.20.00000	Salaries Technology	$ 224,429	$ 188,625	$ 196,441	$ 194,172	$ 163,762	$ (30,410)	-15.66%
100.2840.52110.20.00000	Health Tech	$ 61,659	$ 35,800	$ 38,736	$ 61,507	$ 57,683	$ (3,824)	-6.22%
100.2840.52120.20.00000	Dental Tech	$ 3,064	$ 1,590	$ 1,590	$ 2,160	$ 1,782	$ (378)	-17.50%
100.2840.52200.20.00000	Social Security Tech	$ 15,872	$ 13,743	$ 14,284	$ 14,854	$ 12,528	$ (2,326)	-15.66%
100.2840.52310.20.00000	Nonteacher Retirement	$ 31,228	$ 25,941	$ 26,734	$ 26,271	$ 20,880	$ (5,391)	-20.52%
100.2840.53200.20.00000	Staff Development Tech	$ 2,476	$ -	$ -	$ -	$ -	$ -	0.00%
100.2840.53400.20.00000	Powerschool Annual Suppo	$ 7,619	$ 7,029	$ 16,227	$ 8,000	$ 8,300	$ 300	3.75%
100.2840.54300.20.00000	Repairs Tech	$ 5,291	$ 6,263	$ 6,392	$ 9,000	$ 6,000	$ (3,000)	-33.33%
100.2840.54420.20.00000	Copier Lease/Maint.	$ 21,903	$ 13,012	$ 23,306	$ 18,274	$ 18,274	$ -	0.00%
100.2840.55310.20.00000	Phone Internet	$ 31,408	$ 30,506	$ 30,776	$ 32,799	$ 31,000	$ (1,799)	-5.48%
100.2840.55800.20.00000	Travel & Conferences Tech	$ 2,400	$ 1,424	$ 2,932	$ 4,250	$ -	$ (4,250)	-100.00%
100.2840.56100.20.00000	Supplies Tech	$ 10,738	$ 12,366	$ 7,878	$ 9,500	$ 9,000	$ (500)	-5.26%
100.2840.56500.20.00000	Software	$ 26,957	$ 3,611	$ 37,473	$ 33,412	$ 34,211	$ 799	2.39%
100.2840.57340.20.00000	IT Equipment	$ 54,319	$ 45,329	$ 59,840	$ 73,394	$ 56,250	$ (17,144)	-23.36%
	Information Technology Total	**$ 499,363**	**$ 385,239**	**$ 462,609**	**$ 487,593**	**$ 419,670**	**$ (67,923)**	**-13.93%**

SAU AND DISTRICT WIDE
SUMMARY OF PROPOSED BUDGET
Budget Year: 2025-2026

Current Year Budget	$	4,380,626
Board Proposed Budget	$	4,800,771
Increase/(Decrease)	$	420,145

Account Number	Description		Increase/(Decrease) Amount
100.1200.53001.20.00000	**Related Services SPED Out Of District**	$	(7,500)
Reason/Justification:	Decrease is in in line with prior year expenditures		
100.1200.53002.20.00000	**Charter School SPED services**	$	3,000
Reason/Justification:	Increase reflects actual costs incurred in prior years, as well as change from tuition line as these are services not tuition.		
100.1200.55602.20.00000	**Tuition SPED Out of District**	$	187,888
Reason/Justification:	Increase is student IEP based; annual program increases.		
100.1260 grouping of accts.	**ESL Accounts**	$	(8,890)
Reason/Justification:	No employee in 23/24, amount is based on Part time employee's actual wage.		
100.2140.53000.20.00000	**Purchased Services Psychological**	$	63,000
Reason/Justification:	Increase in service costs, budgeted amount is closer to 23/24 actual.		
100.2150.52110.20.00000	**Health Speech and Language**	$	6,620
Reason/Justification:	The District has been provided with an increase in the Health Insurance rate of 11.1% and 12.6%		

100.2150.53000.20.00000	**Purchased Services Speech and Language**	**$**	**5,000**
Reason/Justification:	Increased Service Costs.		
100.2160.53000.20.00000	**Purchased Services Occupational Therapy**	**$**	**7,970**
Reason/Justification:	Increase due to the costs of part time staff hired for 24/25 and outside service provider for 25/26		
100.2212.51100.20.00000	**Curriculum Salaries**	**$**	**13,189**
Reason/Justification:	Increase due to grant allocation changes in 25/26 year. This explanation extends to the related NH Retirement and Social Security increases as well .		
100.2212.52110.20.00000	**Health**	**$**	**2,773**
Reason/Justification:	The District has been provided with an increase in the Health Insurance rate of 11.1% and 12.6%		
100.2212.53200.20.00000	**Purchased Services District**	**$**	**(20,000)**
Reason/Justification:	Decrease in alignment with prior year and the continued use of grants to cover some of these costs.		
100.2310.53301.20.00000	**Legal Expenses School Board**	**$**	**(2,000)**
Reason/Justification:	The administration is trying to reduce the costs and use of attorneys.		
100.2310.58110.20.00000	**Recognition & Awards School Board**	**$**	**(5,000)**
Reason/Justification:	In order to cut costs this line is being decreased.		
100.2320.52110.20.00000	**Health Insurance SAU**	**$**	**2,925**
Reason/Justification:	The District has been provided with an increase in the Health Insurance rate of 11.1% and 12.6%		
100.2320.53000.20.00000	**Purchase Services SAU**	**$**	**10,575**

Reason/Justification:	Increase in purchased services in accordance with MOU for the SRO put in place.		
100.2320.55400.20.00000	**Ads/Postings/Recruitment SAU**	$	(12,000)
100.2320.55500.20.00000	**Printing SAU**	$	(1,700)
Reason/Justification:	Decreasing the accounts to be more in line with reduced costs in recent years.		
100.2330.52110.20.00000	**Health Insurance Special Services Admin.**	$	8,083
Reason/Justification:	The District has been provided with an increase in the Health Insurance rate of 11.1% and 12.6%		
100.2400.51100.20.00000 100.2400.52200.20.00000 100.2400.52310.20.00000	**Teacher Retirement and Social Security Stipends CBA Appendix A.D**		$97,464 $ 7,456 $18,742
Reason/Justification:	No retirements requested for the 24/25 year there are several retirements for the 25/26 eyar requestetd. The related social security and NHRS are increased as well.		
100.2500.52110.20.00000	**Health**	$	(2,742)
	Decrease is due to a change in the insurance election offset by the increase in rates.		
100.2500.52600.20.00000	**Workers' Comp Ins**	$	3,355
Reason/Justification:	Based on renewal rate received from PRIMEX		
100.2700.55191.20.00000	**Regular Student Transportation**	$	36,315
Reason/Justification:	Annual increase in rates per contract with First Student		
100.2700.55192.20.00000	**Special Education Transportation**	$	43,000
Reason/Justification:	Annual increase in rates and number of students placed.		

100.5100.58400.20.00000	**Debt Decrease**	$	(27,369)
Reason/Justification:	Drop in amount of interest paid annually as the amount financed by bond drops each year .		

SAU and Districtwide
2025-2026 Proposed Budget

Account	Description	Actual 21/22 Expenditures	Actual 22/23 Expenditures	Actual 23/24 Expenditures	Adopted 24/25 Budget	Proposed 25/26 Budget	Change in Budget	Percentage Change
Special Education								
100.1200.53001.20.00000	Related Services SPED Out Of District	$ 19,885	$ 28,951	$ 32,480	$ 52,500	$ 45,000	$ (7,500)	-14.29%
100.1200.53002.20.00000	**Charter School Special Ed services**	**$ -**	**$ -**	**$ -**	**$ 3,000**	**$ 6,000**	**$ 3,000**	**100.00%**
100.1200.53300.20.00000	Legal SPED Out Of District	$ -	$ -	$ -	$ 500	$ 250	$ (250)	-50.00%
100.1200.55601.20.00000	**Tuition SPED Public**	**$ 6,228**	**$ 2,651**	**$ 9,885**	$ -	$ -	$ -	0.00%
100.1200.55602.20.00000	Tuition SPED Private	$ 870,373	$ 664,187	$ 937,541	$ 931,300	$ 1,119,188	$ 187,888	20.17%
100.1200.56100.20.00000	Supplies & Medical Hardware Out Of District	$ 5,525	$ -	$ 636	$ 850	$ 850	$ -	0.00%
	Total	**$ 902,011**	**$ 695,789**	**$ 980,542**	**$ 988,150**	**$ 1,171,288**	**$ 183,138**	
English as a Second Language								
100.1260.51100.20.00000	Teacher Salaries ESL	$ -	$ 21,735	$ 1,325	$ 40,000	$ 31,110	$ (8,890)	-22.23%
100.1260.52110.20.00000	Health	$ -	$ 4,766	$ -	$ -	$ -	$ -	0.00%
100.1260.52120.20.00000	Dental	$ -	$ 70	$ -	$ -	$ -	$ -	0.00%
100.1260.52200.20.00000	Social Security ESL	$ -	$ 1,577	$ 101	$ 3,060	$ 2,380	$ (680)	-22.22%
100.1260.52320.20.00000	Teacher Retirement ESL	$ -	$ 2,270	$ -	$ -	$ -	$ -	0.00%
100.1260.55800.20.00000	Travel for ESL	$ -	$ -	$ 179	$ -	$ -	$ -	0.00%
	Total	**$ -**	**$ 30,418**	**$ 1,605**	**$ 43,060**	**$ 33,490**	**$ (9,570)**	
Psychologist								
100.2140.51100.20.00000	Psychologist Salaries	$ -	$ -	$ -	$ 1	$ 1	$ -	0.00%
100.2140.53000.20.00000	Purchased Services Psychological	$ 5,255	$ 2,800	$ 100,805	$ 38,000	$ 101,000	$ 63,000	165.79%
100.2140.55800.20.00000	Travel Psychologist	$ 50	$ -	$ -	$ -	$ -	$ -	0.00%
100.2140.56100.20.00000	Supplies Psychologist	$ 1,071	$ -	$ 370	$ 500	$ 500	$ -	0.00%
	Total	**$ 6,376**	**$ 2,800**	**$ 101,175**	**$ 38,501**	**$ 101,501**	**$ 63,000**	
Speech/Language								
100.2150.51100.20.00000	Speech & Language Salaries	$ 114,170	$ 119,005	$ 122,676	$ 126,042	$ 126,042	$ -	0.00%
100.2150.52110.20.00000	Health Insurance Speech & Language	$ 38,117	$ 38,703	$ 40,880	$ 52,346	$ 58,966	$ 6,620	12.65%
100.2150.52120.20.00000	Dental Insurance Speech & Language	$ 1,159	$ 1,960	$ 1,960	$ 2,160	$ 2,160	$ -	0.00%
100.2150.52200.20.00000	Social Security Speech & Language	$ 8,102	$ 8,413	$ 8,654	$ 9,650	$ 9,642	$ (8)	-0.08%
100.2150.52310.20.00000	Nonteacher Retirement	$ 4,555	$ 4,833	$ 4,786	$ 4,945	$ 4,660	$ (285)	-5.76%
100.2150.52320.20.00000	Teacher Retirement Speech & Language	$ 17,188	$ 17,790	$ 17,146	$ 17,576	$ 17,209	$ (367)	-2.09%
100.2150.53000.20.00000	Purchased Services Speech & Language	$ 89,424	$ 135,158	$ 66,093	$ 84,500	$ 84,500	$ -	0.00%
100.2150.55800.20.00000	Travel Speech & Language	$ 279	$ -	$ 519	$ 600	$ 600	$ -	0.00%
100.2150.56100.20.00000	Supplies Speech & Language	$ 1,593	$ 56	$ 246	$ 1,200	$ 1,200	$ -	0.00%

100.2150.58100.20.00000	Dues & Fees Speech & Language	$ 265	$ -	$ -	$ 300	$ 300	$ -	0.00%
		$ 274,852	$ 325,918	$ 262,960	$ 299,319	$ 305,279	$ 5,960	
Occupational Therapy								
100.2160.53000.20.00000	Purchased Services Occupational Therapy	$ 35,783	$ 51,992	$ 55,195	$ 21,530	$ 29,500	$ 7,970	37.02%
	Total	$ 35,783	$ 51,992	$ 55,195	$ 21,530	$ 29,500	$ 7,970	
COTA								
100.2170.51100.20.00000	Certified OT Assistant Salaries	$ 41,685	$ 43,143	$ 44,502	$ 45,839	$ 45,839	$ -	0.00%
100.2170.52110.20.00000	Health Ins Certified OT Assistant	$ 9,529	$ 9,676	$ 10,469	$ 13,212	$ 14,675	$ 1,463	11.07%
100.2170.52120.20.00000	Dental Insurance Certified OT Assistant	$ 76	$ 510	$ 510	$ 662	$ 662	$ -	0.00%
100.2170.52200.20.00000	Social Security Certified OT Assistant	$ 3,030	$ 3,128	$ 3,218	$ 3,507	$ 3,507	$ -	0.00%
100.2170.52310.20.00000	Nonteacher Retirement	$ 8,762	$ -	$ 8,740	$ 6,202	$ 5,501	$ (701)	-11.31%
100.2170.52320.20.00000	Teacher Retirement Certified OT Assistant	$ -	$ 9,069	$ -	$ -	$ -	$ -	0.00%
100.2170.55800.20.00000	Travel COTA	$ -	$ -	$ 220	$ 300	$ 250	$ (50)	-16.67%
100.2170.56100.20.00000	Supplies COTA	$ 492	$ 546	$ -	$ 800	$ 500	$ (300)	-37.50%
100.2170.58100.20.00000	Dues & Fees COTA	$ 110	$ -	$ -	$ 100	$ 100	$ -	0.00%
	Total	$ 63,684	$ 66,072	$ 67,659	$ 70,622	$ 71,034	$ 412	
Staff Development								
100.2210.53200.20.00000	Teachers' Staff Development CBA Article V.O	$ 12,743	$ 17,506	$ 28,810	$ 29,000	$ 29,000	$ -	0.00%
100.2210.53201.20.00000	Support Staff Development Workshops	$ 906	$ 815	$ 2,903	$ 8,000	$ 8,000	$ -	0.00%
		$ 13,649	$ 18,321	$ 31,713	$ 37,000	$ 37,000	$ -	
Curriculum								
100.2212.51100.20.00000	Salaries Curriculum	$ 161,145	$ 176,873	$ 225,267	$ 118,036	$ 131,225	$ 13,189	11.17%
100.2212.52110.20.00000	Health	$ 50,472	$ 43,293	$ 60,487	$ 66,512	$ 69,285	$ 2,773	4.17%
100.2212.52120.20.00000	Dental	$ 2,560	$ 1,938	$ 2,570	$ 2,160	$ 2,160	$ -	0.00%
100.2212.52200.20.00000	Social Security Curriculum	$ 11,489	$ 12,701	$ 16,261	$ 9,030	$ 10,039	$ 1,009	11.17%
100.2212.52310.20.00000	Nonteacher Retirement Curriculum	$ 19,741	$ 19,462	$ 24,223	$ 11,869	$ 11,184	$ (685)	-5.77%
100.2212.52320.20.00000	Teacher Retirement Curriculum	$ 461	$ 336	$ 29	$ -	$ -	$ -	0.00%
100.2212.53200.20.00000	Purchased Services District	$ 19,609	$ 15,691	$ 8,459	$ 33,600	$ 13,600	$ (20,000)	-59.52%
100.2212.55800.20.00000	Travel & Conferences Prof Dev District	$ 2,493	$ 3,197	$ 5,544	$ 3,200	$ 2,200	$ (1,000)	-31.25%
100.2212.56100.20.00000	Supplies Prof Dev District	$ 3,310	$ 1,774	$ 1,007	$ 3,000	$ 3,000	$ -	0.00%
100.2212.56410.20.00000	Professional Learning Texts	$ -	$ -	$ -	$ 1,500	$ 1,500	$ -	0.00%
100.2212.56500.20.00000	Software Prof Dev	$ 2,708	$ 2,708	$ 2,748	$ 3,000	$ 3,000	$ -	0.00%
100.2212.58100.20.00000	Dues & Fees Prof Dev District	$ 368	$ 385	$ 1,705	$ 500	$ 500	$ -	0.00%
	Total	$ 274,356	$ 278,358	$ 348,300	$ 252,407	$ 247,693	$ (4,714)	
School Board								
100.2310.51100.20.00000	School Board & Others' Salaries	$ 4,300	$ 4,900	$ 4,621	$ 4,350	$ 4,350	$ -	0.00%
100.2310.52200.20.00000	Social Security School Board	$ 328	$ 352	$ 329	$ 356	$ 333	$ (22)	-6.27%
100.2310.52310.20.00000	Nonteacher Retirement	$ 42	$ -	$ 43	$ -	$ -	$ -	0.00%

100.2310.53000.20.00000	Purchased Services Election Officials	$ 300	$ -	$ -	$ 300	$ 300	$ -	0.00%
100.2310.53301.20.00000	Legal Expenses School Board	$ 3,060	$ 28,026	$ 19,054	$ 6,000	$ 4,000	$ (2,000)	-33.33%
100.2310.53302.20.00000	Audit Expenses School Board	$ 29,530	$ 20,000	$ 23,650	$ 22,000	$ 22,000	$ -	0.00%
100.2310.53303.20.00000	Superintendent Search	$ -	$ 5,054	$ -	$ -	$ -	$ -	0.00%
100.2310.55800.20.00000	Travel & Conferences School Board	$ -	$ -	$ 56	$ 500	$ 500	$ -	0.00%
100.2310.58100.20.00000	Dues & Fees School Board	$ 4,451	$ 4,379	$ 4,014	$ 4,500	$ 4,500	$ -	0.00%
100.2310.58110.20.00000	Recognition & Awards School Board	$ 7,279	$ 5,350	$ 3,934	$ 6,000	$ 1,000	$ (5,000)	-83.33%
	Total	$ 49,290	$ 68,061	$ 55,701	$ 44,006	$ 36,983	$ (7,022)	
SAU								
100.2320.51100.20.00000	SAU Salaries	$ 180,778	$ 174,265	$ 171,478	$ 166,446	$ 166,446	$ -	0.00%
100.2320.52110.20.00000	Health Insurance SAU	$ 43,142	$ 29,772	$ 20,938	$ 31,425	$ 34,350	$ 2,925	9.31%
100.2320.52120.20.00000	Dental Insurance SAU	$ 2,449	$ 1,606	$ 1,490	$ 2,256	$ 2,256	$ -	0.00%
100.2320.52200.20.00000	Social Security SAU	$ 13,061	$ 12,790	$ 12,757	$ 12,733	$ 12,733	$ -	0.00%
100.2320.52310.20.00000	NH Retirement SAU	$ 12,578	$ 7,977	$ 8,472	$ 8,314	$ 7,834	$ (480)	-5.77%
100.2320.53000.20.00000	Purchased Services SAU	$ 31,014	$ 19,079	$ 63,704	$ 63,000	$ 73,575	$ 10,575	16.79%
100.2320.53100.20.00000	ACA Penalty	$ 10,625	$ -	$ -	$ -	$ -	$ -	0.00%
100.2320.53130.20.00000	Background Checks/Health Examinations	$ 3,500	$ 2,049	$ 2,500	$ 5,000	$ 4,000	$ (1,000)	-20.00%
100.2320.53200.20.00000	Staff Development SAU	$ -	$ 757	$ 888	$ 500	$ 500	$ -	0.00%
100.2320.55340.20.00000	Postage SAU	$ 422	$ 250	$ 1,189	$ 500	$ 500	$ -	0.00%
100.2320.55400.20.00000	Ads/Postings/Recruitment SAU	$ 139,447	$ 38,068	$ 23,058	$ 35,000	$ 23,000	$ (12,000)	-34.29%
100.2320.55500.20.00000	Printing SAU	$ 4,217	$ 3,114	$ 2,202	$ 4,200	$ 2,500	$ (1,700)	-40.48%
100.2320.55800.20.00000	Travel SAU	$ 1,105	$ 1,857	$ 1,066	$ 2,500	$ 2,500	$ -	0.00%
100.2320.56100.20.00000	Supplies SAU	$ 5,453	$ 4,843	$ 3,363	$ 4,250	$ 4,250	$ -	0.00%
100.2320.56500.20.00000	Software SAU	$ -	$ -	$ -	$ 3,900	$ 3,900	$ -	0.00%
100.2320.57300.20.00000	Furniture & Equipment SAU	$ 3,400	$ 740	$ 80	$ 500	$ 500	$ -	0.00%
100.2320.58100.20.00000	Dues & Fees SAU	$ 3,608	$ 1,930	$ 684	$ 5,000	$ 5,000	$ -	0.00%
	Total	$ 454,799	$ 299,097	$ 313,869	$ 345,524	$ 343,844	$ (1,680)	
Special Services								
100.2330.51100.20.00000	Special Services Admin Salaries	$ 218,045	$ 207,684	$ 214,226	$ 220,601	$ 220,601	$ -	0.00%
100.2330.52110.20.00000	Health Insurance Special Services Admin	$ 45,922	$ 48,472	$ 52,447	$ 65,558	$ 73,641	$ 8,083	12.33%
100.2330.52120.20.00000	Dental Insurance Special Services Admin	$ 2,738	$ 2,470	$ 2,470	$ 2,822	$ 2,822	$ -	0.00%
100.2330.52200.20.00000	Social Security Special Services Admin	$ 15,952	$ 15,096	$ 15,531	$ 16,876	$ 16,876	$ -	0.00%
100.2330.52310.20.00000	NH Retirement Special Services Admin	$ 6,962	$ 7,188	$ 7,178	$ 7,342	$ 6,919	$ (423)	-5.76%
100.2330.52320.20.00000	Teacher Retirement	$ 35,425	$ 32,908	$ 31,908	$ 32,668	$ 31,986	$ (682)	-2.09%
100.2330.55800.20.00000	Travel Special Services Admin	$ 2,420	$ 920	$ 1,322	$ 2,000	$ 2,000	$ -	0.00%
100.2330.56100.20.00000	Supplies Special Services Admin	$ 306	$ 75	$ 120	$ 315	$ 315	$ -	0.00%
100.2330.58100.20.00000	Dues & Fees Special Services Admin	$ 6,087	$ 2,059	$ 3,546	$ 5,000	$ 5,000	$ -	0.00%
	Total	$ 333,857	$ 316,872	$ 328,748	$ 353,182	$ 360,160	$ 6,978	
100.2400.51100.20.00000	Teacher Retirement Stipends CBA AppendixA.D	$ 79,214	$ 129,956	$ 95,551	$ -	$ 97,464	$ 97,464	0.00%

100.2400.52200.20.00000	Social Security CBA Appendix A.D		$ 6,060	$ 9,942	$ 5,464	$ -	$ 7,456	$ 7,456	0.00%
100.2400.52310.20.00000	Nonteacher Retirement		$ -	$ 8,248	$ -	$ -	$ 18,742	$ 18,742	0.00%
100.2400.52320.20.00000	Teacher Retirement CBA Appendix A.D		$ 6,065	$ 9,066	$ 5,055	$ -	$ -	$ -	0.00%
		Total	**$ 91,339**	**$ 157,212**	**$ 106,070**	**$ -**	**$ 123,662**	**$ 123,662**	
Business									
100.2500.51100.20.00000	Salaries Business Office		$ 181,136	$ 231,189	$ 160,728	$ 187,535	$ 187,535	$ -	0.00%
100.2500.52110.20.00000	Health		$ 41,428	$ 47,865	$ 36,726	$ 45,127	$ 42,385	$ (2,742)	-6.08%
100.2500.52120.20.00000	Dental		$ 1,353	$ 1,915	$ 1,630	$ 2,160	$ 2,160	$ -	0.00%
100.2500.52130.20.00000	Disability & Life Insurance		$ 20,514	$ 19,722	$ 18,872	$ 21,845	$ 21,500	$ (345)	-1.58%
100.2500.52200.20.00000	Social Security		$ 13,140	$ 16,951	$ 11,801	$ 14,346	$ 14,346	$ -	0.00%
100.2500.52310.20.00000	Retirement		$ 7,693	$ 18,331	$ 7,768	$ 7,906	$ 7,450	$ (456)	-5.77%
100.2500.52320.20.00000	Teacher Retirement		$ 22,398	$ 18,907	$ 19,664	$ 22,976	$ 22,497	$ (479)	-2.08%
100.2500.52500.20.00000	Unemployment Insurance		$ -	$ 1,416	$ 9,486	$ 9,486	$ 10,219	$ 733	7.73%
100.2500.52600.20.00000	Workers' Comp Ins		$ 17,406	$ -	$ 54,779	$ 26,664	$ 30,019	$ 3,355	12.58%
100.2500.56500.20.00000	Business Software		$ 14,515	$ 16,240	$ 16,122	$ 17,300	$ 17,300	$ -	0.00%
100.2500.58100.20.00000	Dues & Fees Business		$ 2,018	$ 596	$ 650	$ 2,000	$ 2,000	$ -	0.00%
		Total	**$ 321,601**	**$ 373,132**	**$ 338,226**	**$ 357,345**	**$ 357,411**	**$ 66**	
Transportation									
100.2700.51100.20.00000	Transportation Salaries		$ 8,849	$ 12,441	$ 6,297	$ 12,262	$ 12,262	$ -	0.00%
100.2700.52200.20.00000	Social Security		$ 677	$ 952	$ 482	$ 938	$ 938	$ -	0.00%
100.2700.55191.20.00000	Regular Student Transportation		$ 312,790	$ 287,095	$ 271,157	$ 352,232	$ 388,547	$ 36,315	10.31%
100.2700.55192.20.00000	Special Education Transportation		$ 329,951	$ 360,275	$ 404,558	$ 365,000	$ 408,000	$ 43,000	11.78%
		Total	**$ 652,267**	**$ 660,763**	**$ 682,494**	**$ 730,432**	**$ 809,747**	**$ 79,315**	
Food Service									
100.3110.57300.20.00000	Food Service Equipment		$ 3,279	$ -	$ -	$ -	$ -	$ -	0.00%
100.3110.59300.20.00000	Food Service		$ -	$ -	$ 35,611	$ 15,000	$ 15,000	$ -	0.00%
		Total	**$ 3,279**	**$ -**	**$ 35,611**	**$ 15,000**	**$ 15,000**	**$ -**	
Facilities/Construction									
100.4000.53200.20.00000	Facilities Construction & Remodeling		$ -	$ 77,921	$ -	$ 1	$ 1	$ -	0.00%
		Total	**$ -**	**$ 77,921**	**$ -**	**$ 1**	**$ 1**	**$ -**	
Debt Service									
100.5100.58300.20.00000	Debt Service Principal		$ 720,000	$ 720,000	$ 720,000	$ 720,000	$ 720,000	$ -	0.00%
100.5100.58400.20.00000	Debt Interest		$ 131,675	$ 100,316	$ 80,554	$ 64,547	$ 37,178	$ (27,369)	-42.40%
		Total	**$ 851,675**	**$ 820,316**	**$ 800,554**	**$ 784,547**	**$ 757,178**	**$ (27,369)**	
		Districtwide Total	**$ 4,328,818**	**$ 4,243,042**	**$ 4,510,422**	**$ 4,380,626**	**$ 4,800,771**	**$ 420,146**	
		Student Services	**$ 1,946,514**	**$ 1,850,136**	**$ 2,202,442**	**$ 2,179,364**	**$ 2,480,252**	**$ 300,888**	

Districtwide less Student Svcs	$	2,382,304	$	2,392,906	$	2,307,980	$	2,201,262	$	2,320,520	$	119,258

MS22 Data Year over Year

Results of School District March Votes

2024-2025 School Year — Mar-24

Purpose	Appropriations Voted
Instruction	$7,634,904
Support Services	$1,847,054
General Administration	$44,006
Executive Administration	$4,681,123
Non-Instructional Services	$15,001
Facilities Acquisition and Construction	$17,001
Other Outlays (Debt Service)	$784,547
Fund Transfers	$1,004,500
Total Appropriations voted	**$16,028,136**

Increase of 3% from FYE 24 to FYE 25

2025-2026 School Year — Mar-25

Purpose	Appropriations Voted
Instruction	open
Support Services	open
General Administration	open
Executive Administration	open
Non-Instructional Services	open
Facilities Acquisition and Construction	open
Other Outlays (Debt Service)	open
Fund Transfers	
Total Appropriations voted	**$0**

Increase of % from FYE 25 to FYE 26

2022-2023 School Year — Mar-22

Purpose	Appropriations Voted
Instruction	$7,092,611
Support Services	$1,796,138
General Administration	$38,179
Executive Administration	$4,331,999
Non-Instructional Services	$1
Facilities Acquisition and Construction	$85,001
Other Outlays (Debt Service)	$820,318
Fund Transfers	$2,017,424
Total Appropriations voted	**$16,181,671**

Increase of 13.45% from FYE 22 to FYE 23

2023-2024 School Year — Mar-23

Purpose	Appropriations Voted
Instruction	$7,317,088
Support Services	$1,777,973
General Administration	$40,666
Executive Administration	$4,227,964
Non-Instructional Services	$1
Facilities Acquisition and Construction	$17,001
Other Outlays (Debt Service)	$800,554
Fund Transfers	$1,378,774
Total Appropriations voted	**$15,560,021**

decrease of 3.84% from FYE 23 to FYE 24

2020-2021 School Year — Mar-20

Purpose	Appropriations Voted
Instruction	$6,880,635
Support Services	$1,826,339
General Administration	$38,679
Executive Administration	$3,732,575
Non-Instructional Services	$1
Facilities Acquisition and Construction	$30,000
Other Outlays (Debt Service)	$882,708
Fund Transfers	$835,000
Total Appropriations voted	**$14,225,937**

Increase of 5.14% from FYE 20 to FYE 21

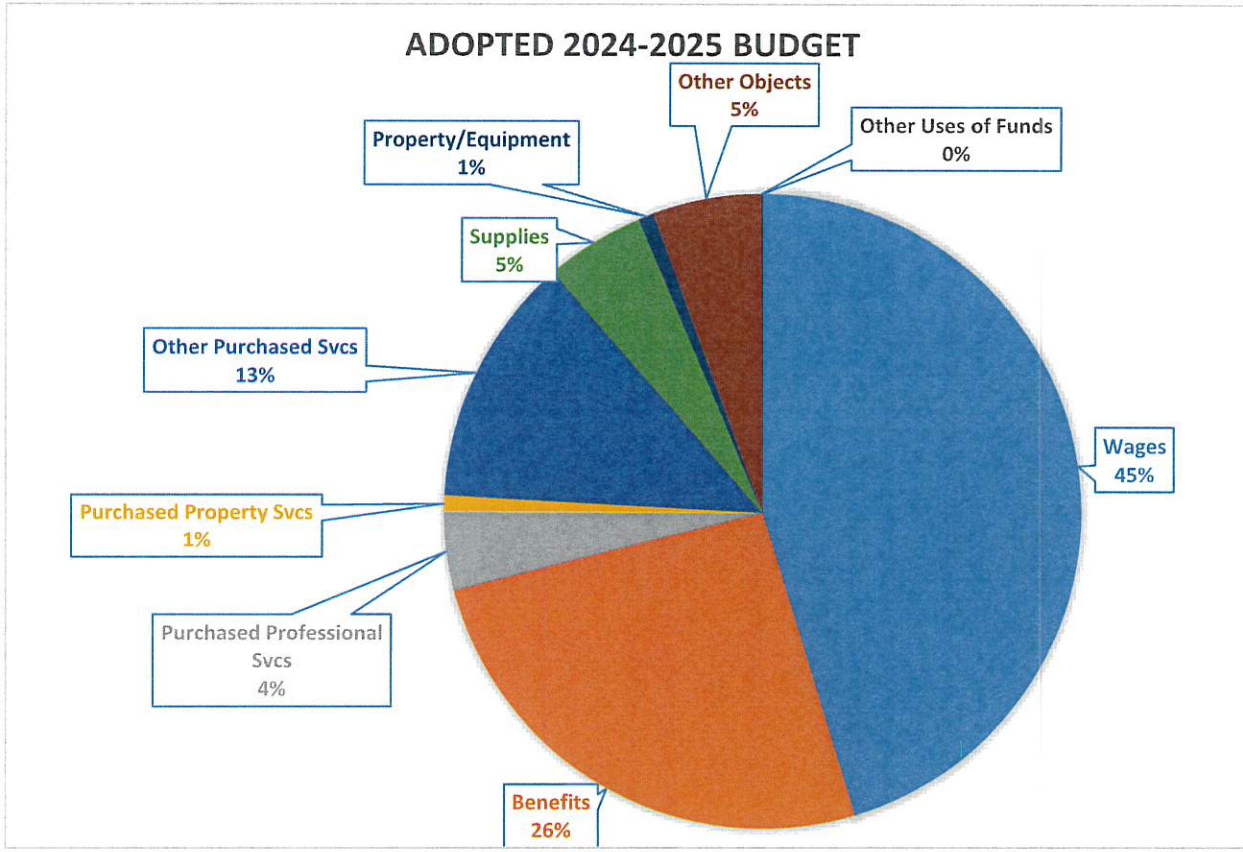
2021-2022 School Year — Mar-21

Purpose	Appropriations Voted
Instruction	$6,930,025
Support Services	$1,768,151
General Administration	$37,721
Executive Administration	$3,915,182
Non-Instructional Services	$1
Facilities Acquisition and Construction	$1
Other Outlays (Debt Service)	$851,675
Fund Transfers	$760,000
Total Appropriations voted	**$14,262,756**

Increase of .26% from FYE 21 to FYE 22

24.25 Adopted Budget

Object Code		General Fund
Wages	$	6,805,666
Benefits	$	3,859,937
Purchased Professional Svcs	$	608,952
Purchased Property Svcs	$	130,175
Other Purchased Svcs	$	1,902,932
Supplies	$	756,144
Property/Equipment	$	122,896
Other Objects	$	821,935
Other Uses of Funds	$	15,000
Totals	$	15,023,637



$10,665,603 wage related
$4,358,034 non wage and benefit

Expendable Trust Funds

	Maintenance Expendable Trust			Special Ed Expendable Trust		
	Balance	Principal Balance	Income Balance	Balance	Principal Balance	Income Balance
June 30 2024	$ 83,349.44	$ 80,672.01	$ 2,677.43	$ 267,774.13	$ 173,525.60	$ 94,248.53
Voted in March '24	$ 25,000.00			$ 25,000.00		
Balances to Date	$ 108,349.44			$ 292,774.13		

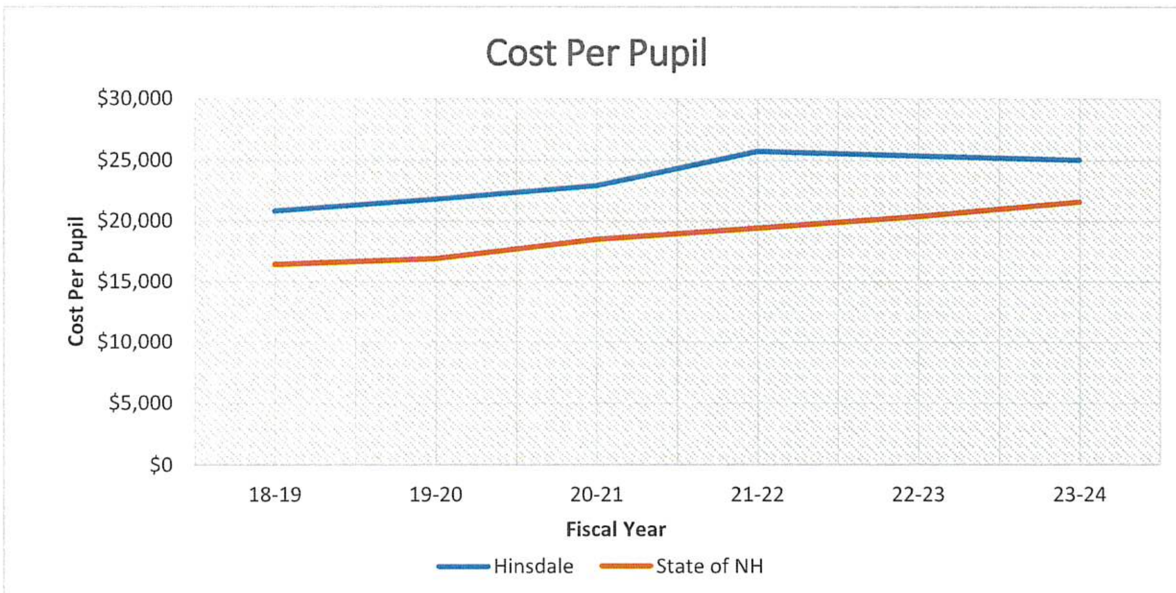
Enrollments Year over Year

Hinsdale School District
October 1 Enrollment

Grade	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Preschool	31	28	15	26	24	22	19
Kindergarten	51	39	40	37	34	35	40
First	37	41	41	40	30	36	34
Second	52	38	42	39	40	31	34
Third	44	47	38	43	41	43	30
Fourth	44	43	49	37	41	43	42
Fifth	37	45	46	43	38	41	43
Total Elementary	**296**	**281**	**271**	**265**	**248**	**251**	**242**
Sixth	43	38	42	44	46	38	43
Seventh	35	42	40	42	39	38	38
Eighth	37	33	43	41	47	36	40
Ninth	37	42	39	48	42	60	43
Tenth	37	31	38	39	44	38	45
Eleventh	36	32	24	31	34	34	34
Twelfth	44	32	31	22	26	28	33
Total Middle/High School	**269**	**250**	**257**	**267**	**278**	**272**	**276**
Total Enrollment	**565**	**531**	**528**	**532**	**526**	**523**	**518**

Hinsdale Cost per pupil over Last 6 years
Compared to the State of NH Rates over the same time Period

Fiscal Year	Hinsdale	State of NH
18-19	$20,807	$16,346
19-20	$21,791	$16,824
20-21	$22,948	$18,434
21-22	$25,755	$19,400
22-23	$25,388	$20,323
23-24	$25,047	$21,545



Food Service Bad Debt Balances

As of Date		Balance at Year End		Net Change
6/30/2019	$	9,060.00		
6/30/2020	$	4,555.00	$	(4,505.00)
6/30/2021	$	3,581.00	$	(974.00)
6/30/2022	$	-	$	(3,581.00)
6/30/2023	$	16,497.00	$	16,497.00
6/30/2024	$	35,610.52	$	19,113.52
12/15/2024	**$**	**41,838.36**	**$**	**6,227.84**

NOTE: USDA provided funding to allow all students to receive breakfasts and lunches for free for the 20/21 and 21/22 Fiscal Years

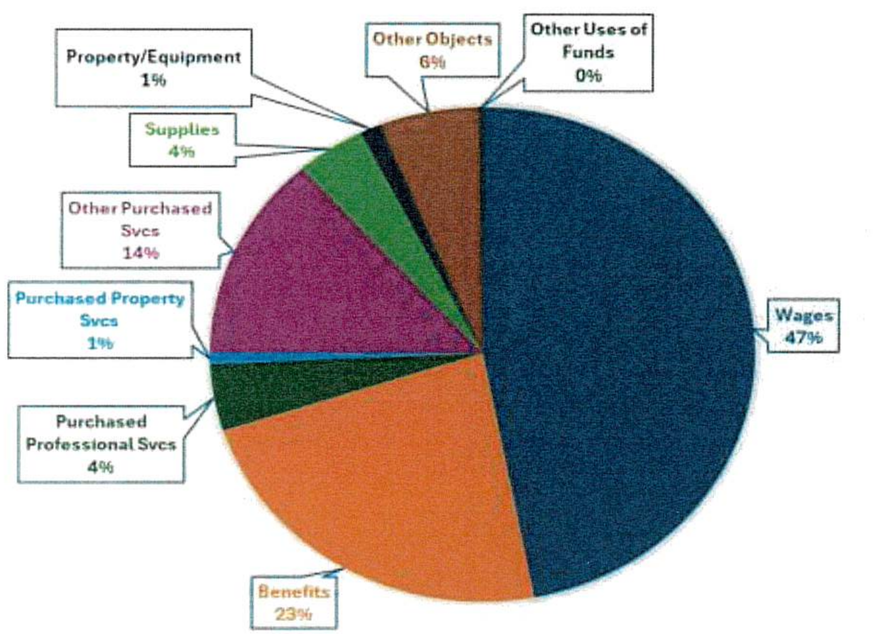
Breakdown of the unassigned fund balance for 2023-2024 fiscal year (Expenditures)

Object Code	Description	Budgeted Amount	Actual Amount	(Over)/Under
100	Wages	$ 6,860,882	$ 6,553,671	$ 307,211
200	Benefits	$ 3,319,810	$ 3,216,847	$ 102,963
300	Purchased Professional Services	$ 462,352	$ 604,097	$ (141,745)
400	Purchased Property Services	$ 87,640	$ 103,698	$ (16,058)
500	Other Professional Services	$ 1,780,892	$ 1,873,701	$ (92,809)
600	Supplies	$ 708,273	$ 580,912	$ 127,361
700	Property/Equipment	$ 127,646	$ 173,227	$ (45,581)
800	Other Objects	$ 833,752	$ 824,802	$ 8,950
900	Other Uses of Funds	$ 1	$ 35,611	$ (35,610)

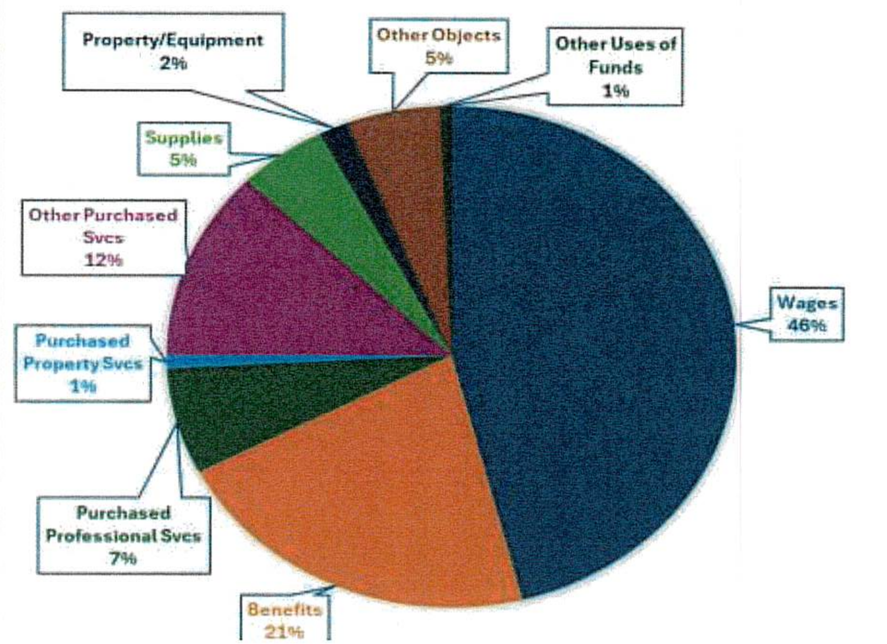
2023-2024 Actual Expenditures

Object Code	General Fund	Food Service	Private Grants Donations	Grants	Total All funds
Wages	$6,553,671	$-	$6,643	$586,913	$7,147,227
Benefits	$3,216,847	$-	$1,358	$104,606	$3,322,811
Purchased Professional Svcs	$604,097	$305,185		$145,617	$1,054,899
Purchased Property Svcs	$103,698	$-		$30,173	$133,871
Other Purchased Svcs	$1,873,701	$-	$7,459	$26,809	$1,907,969
Supplies	$580,912	$-	$3,629	$203,158	$787,699
Property/Equipment	$173,227	$50,108	$27,786	$9,564	$260,685
Other Objects	$824,802	$-	$2,000	$129	$826,931
Other Uses of Funds	$35,611	$-	$-	$72,711	$108,322
Totals	$13,966,566	$355,293	$48,875	$1,179,680	$15,550,414

GENERAL FUND 2023/2024 ACTUAL EXPENDITURES



TOTAL FUNDS 2023/2024 ACTUAL EXPENDITURES



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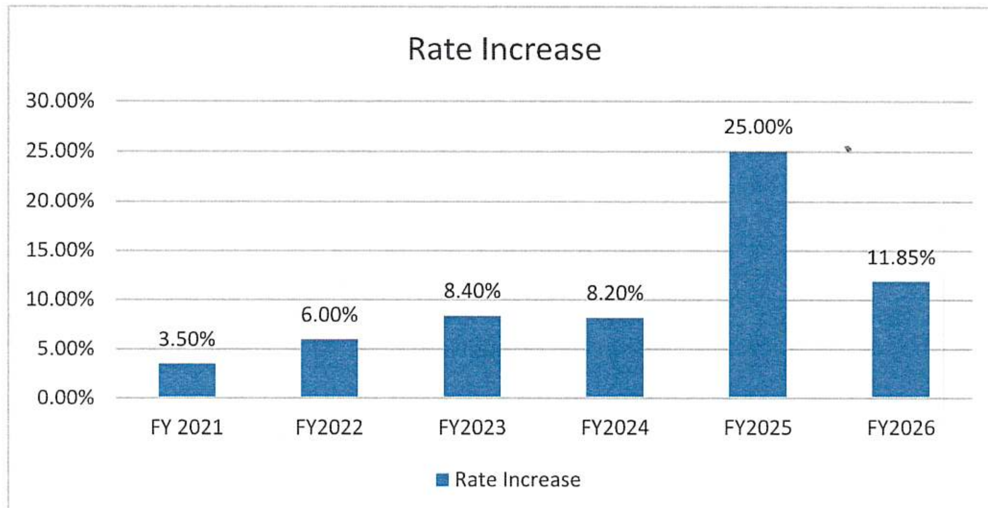
Increases in Health Insurance over Six Years

Fical Year	Rate Increase	Six Year Average
FY 2021	3.50%	
FY2022	6.00%	
FY2023	8.40%	10.49%
FY2024	8.20%	
FY2025	25.00%	
FY2026	11.85%	

The actual insurance increases for the 25/26 Year were 11.1% for one plan and 12.6% for the other plan so an average of the two has been presented.



Hinsdale Tax Rates Per Thousand

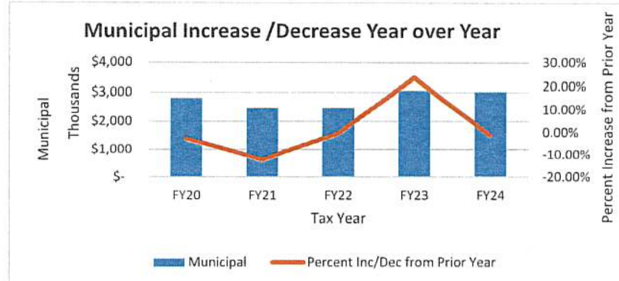
Jurisdiction	2019	2020	2021	2022	2023	2024	Change 2023-2024
Municipal	$8.60	$8.15	$7.05	$5.61	$6.93	$6.86	**-1.01%**
County	$3.72	$4.17	$3.79	$3.31	$2.92	$2.67	**-8.56%**
State Education	$2.18	$2.11	$2.17	$1.02	$1.49	$1.46	**-2.01%**
Local Education	$19.57	$19.72	$19.64	$18.04	$16.72	$18.40	**10.05%**
Total	**$34.07**	**$34.15**	**$32.65**	**$27.98**	**$28.06**	**$29.39**	
Total change in Tax rates		**0.23%**	**-4.39%**	**-14.30%**	**0.29%**	**4.74%**	
Education Funding	$21.75	$21.83	$21.81	$19.06	$18.21	$19.86	
Percentage Change		**0.37%**	**-0.09%**	**-12.61%**	**-4.46%**	**9.06%**	

Hinsdale Tax Breakdown

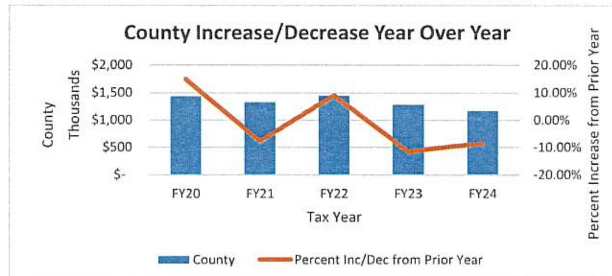
Jurisdiction	2019	2020	2021	2022	2023	2024	Change 2023-2024
Municipal	$2,895,388	$2,818,684	$2,472,181	$2,467,132	$ 3,051,522	$ 3,018,121	**-1.09%**
County	$1,253,997	$1,440,032	$1,330,959	$1,451,314	$ 1,284,731	$ 1,175,907	**-8.47%**
Local Education	$6,594,950	$6,812,448	$6,893,550	$7,919,480	$ 7,363,608	$ 8,103,719	**10.05%**
State Education'	$503,418	$484,738	$504,597	$329,437	$ 485,203	$ 477,130	**-1.66%**
Total	**$11,247,753**	**$11,555,902**	**$11,201,287**	**$12,167,363**	**$12,185,064**	**$12,774,877**	
Total change in Tax rates	**2.75%**	**2.74%**	**-3.07%**	**8.62%**	**0.15%**	**4.84%**	
Education Funding	$7,098,368	$7,297,186	$7,398,147	$8,248,917	$7,848,811	$8,580,849	
Percentage Change	**2.36%**	**2.80%**	**1.38%**	**11.50%**	**-4.85%**	**9.33%**	
Education Portion of total spending	**63.11%**	**63.15%**	**66.05%**	**67.80%**	**64.41%**	**67.17%**	

Year over Year Tax Rate Increases/Decreases by Segment

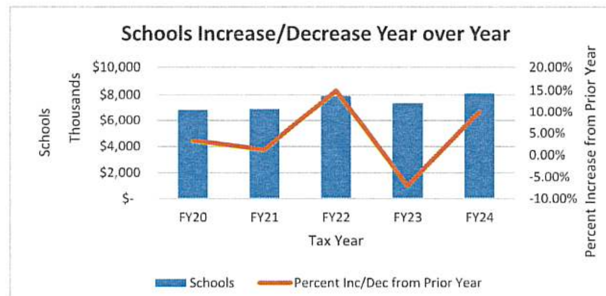
Tax Year		Municipal	Percent Inc/Dec from Prior Year
FY20	$	2,818,684	-2.65%
FY21	$	2,472,181	-12.29%
FY22	$	2,467,132	-0.20%
FY23	$	3,051,522	23.69%
FY24	$	3,018,121	-1.09%



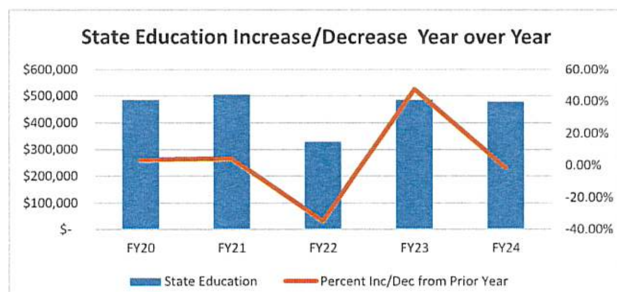
Tax Year		County	Percent Inc/Dec from Prior Year
FY20	$	1,440,032	14.84%
FY21	$	1,330,959	-7.57%
FY22	$	1,451,314	9.04%
FY23	$	1,284,731	-11.48%
FY24	$	1,175,907	-8.47%



Tax Year		Schools	Percent Inc/Dec from Prior Year
FY20	$	6,812,448	3.30%
FY21	$	6,893,550	1.19%
FY22	$	7,919,480	14.88%
FY23	$	7,363,608	-7.02%
FY24	$	8,103,719	10.05%



Tax Year		State Education	Percent Inc/Dec from Prior Year
FY20	$	484,738	3.30%
FY21	$	504,597	4.10%
FY22	$	329,437	-34.71%
FY23	$	485,203	47.28%
FY24	$	477,130	-1.66%



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HINSDALE SCHOOL DISTRICT
2025/2026 BUDGET
REVENUE AND CREDIT ESTIMATES

Note: MS24 is due 9/1 of each year

ACCOUNT #	DESCRIPTION	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025 SUBMITTED MS24-R	2025/2026 PROPOSED 25/26	$ CHANGE FY25 to FY26	% CHANGE FY25 to FY26	
		($6,893,550)	($7,914,480)	($7,363,608)	$ (8,103,719)				
100.0000.41310.00.00000	PRESCHOOL REG ED TUITION	(1,320)	(8,280)	(6,960)	$ (7,000)	$ (9,000)	$ (2,000)	28.57%	
100.0000.41322.00.00000	SP ED TUITION FROM LEAS - NH	$ (35,200)	$ (6,965)	$ (60,049)	$ (6,000)	$ (10,000)	$ (4,000)	66.67%	
100.0000.41700.00.00000	YEARBOOK	$ (2,667)	$ (4,961)	$ (2,187)	$ (3,500)	$ (2,500)	$ 1,000	-28.57%	
100.0000.41980.00.00000	REFUND OF A PRIOR YEAR EXPENDITURE	$ (145,436)	$ -	$ (100)	$ (34,000)	$ -	$ 34,000	-100.00%	
100.0000.41990.00.00000	OTHER LOCAL REVENUE	$ (78,335)	$ (86,005)	$ (54,915)	$ (25,000)	$ (20,000)	$ 5,000	-20.00%	
100.0000.43111.00.00000	ADEQUATE EDUCATION AID	$ (4,735,130)	$ (4,952,958)	$ (4,851,811)	$ (4,851,811)	$ (5,259,321)	$ (407,510)	8.40%	
100.1111.43112.00.00000	STATE EDUCATION TAX	$ (504,597)	$ (329,437)	$ (485,203)	$ (477,130)	$ (444,716)	$ 32,414	-6.79%	
100.0000.43190.00.00000	OTHER STATE AID (phase out grant)	$ (1,995)	$ (70,699)	$ (13,142)	$ (4,450)	$ (11,833)	$ (7,383)	0.00%	
100.0000.43210.00.00000	SCHOOL BUILDING AID	$ (462,803)	$ (462,803)	$ (462,803)	$ (462,803)	$ (462,803)	$ -	0.00%	
100.0000.43230.00.00000	SPECIAL ED AID (CATAID)	$ (236,573)	$ (286,169)	$ (123,604)	$ (205,000)	$ (200,000)	$ 5,000	-2.44%	
100.0000.43241.00.00001	VOCATIONAL AID (TUITION)	$ (11,179)	$ (11,030)	$ (35,719)	$ (11,000)	$ (11,000)	$ -	0.00%	
100.0000.43241.00.00002	VOC ED TRANSPORTATION AID	$ -	$ (772)	$ -	$ (775)	$ (775)	$ -	0.00%	
100.0000.44580.00.00000	REVENUE-MEDICAID	$ (166,797)	$ (131,982)	$ (126,162)	$ (30,000)	$ (110,000)	$ (80,000)	266.67%	
100.0000.45252.00.00001	TRANSFERS FROM BLDG IMP EXP TRUST FUND	$ -	$ -	$ -		$ -	$ -	0.00%	
100.0000.45252.00.00002	TRANSFERS FROM SPED EXPENDABLE TRUSTS	$ -	$ -	$ -		$ -	$ -	0.00%	
100.5200.49300.00.00000	TRANSFERS IN (INDIRECT COSTS)	$ (83,981)	$ (2,670)	$ (72,711)	$ (106,000)	$ (15,000)	$ 91,000	-85.85%	
	TRANSFER FROM FOOD SERVICE FUNDS	$ (446,198)	$ (193,446)	$ (181,784)	$ (225,000)	$ (195,000)	$ 30,000	-13.33%	
	TRANSFER FROM FEDERAL PROGRAM GRANTS	$ (1,667,159)	$ (1,407,770)	$ (1,192,586)	$ (729,500)	$ (704,000)	$ 25,500	-3.50%	
	RETAINAGE				$ (50,000)	$ -	$ 50,000	-100.00%	UNKNOWN
	REVENUE TOTALS:	$ (8,579,370)	$ (7,955,945)	$ (7,669,736)	$ (7,228,969)	$ (7,455,948)	$ (226,979)	2.96%	
	PRIOR YEAR FUND BALANCE TO REDUCE TAXES	$ (466,695)	$ (238,874)	$ (756,696)	$ (695,448)	$ -	$ 695,448	Large difference due to unknown Fund Balance available at year end 2025.	
	TOTAL REVENUE & CREDITS	**(9,046,065)**	**(8,194,819)**	**(8,426,432)**	**(7,924,417)**	**(7,455,948)**	**468,469**		

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Hinsdale School District
Estimated Revenues 2025-2026

ACCOUNT #	DESCRIPTION	PROPOSED 25/26	
100.0000.41310.00.00000	PRESCHOOL REG ED TUITION	$ (9,000)	
100.0000.41322.00.00000	SP ED TUITION FROM LEAS - NH	$ (10,000)	
100.0000.41700.00.00000	YEARBOOK	$ (2,500)	
100.0000.41990.00.00000	OTHER LOCAL REVENUE	$ (20,000)	
100.0000.43190.00.00000	OTHER STATE AID	$ (11,833)	
100.0000.43210.00.00000	SCHOOL BUILDING AID	$ (462,803)	Note: final year
100.0000.43230.00.00000	SPECIAL ED AID (CATAID)	$ (200,000)	
100.0000.43241.00.00001	VOCATIONAL AID (TUITION)	$ (11,000)	
100.0000.43241.00.00002	VOC ED TRANSPORTATION AID	$ (775)	
100.0000.44580.00.00000	REVENUE-MEDICAID	$ (110,000)	
100.5200.49300.00.00000	TRANSFERS IN (INDIRECT COSTS)	$ (15,000)	
	TRANSFER FROM FOOD SERVICE FUNDS	$ (195,000) *	$ (899,000)
	TRANSFER FROM FEDERAL PROGRAM GRANTS	$ (704,000) *	
100.0000.45252.00.00001	AMOUNT VOTED FROM FUND BALANCE	$ - **	
	REVENUE TOTALS:	**$ (1,751,911)**	**NOTE: Will tie to posted MS27**
	PRIOR YEAR FUND BALANCE TO REDUCE TAXES	$ -	**Fund Balance Unknown Currently**
100.0000.43111.00.00000	ADEQUATE EDUCATION AID	$ (5,259,321)	
100.1111.43112.00.00000	STATE EDUCATION TAX	$ (444,716)	
	TOTAL REVENUE & CREDITS	**(7,455,948)**	

*** Equals the amounts added to operating budget on the expenditure side, as the amounts offset to $0.**

**** Equals the amount added to warrant articles as amounts offset to $0.**

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FEDERAL GRANT EXPENDITURES

Year over Year

	Actual FY 21	Actual FY22	Actual FY23	Actual FY24	Proposed FY25	Proposed FY26
DEPARTMENT OF AGRICULTURE	**$ 212,221**	**$ 408,143**	**$ 193,446**	**$ 181,784**	**$ 225,000**	**$ 195,000**
DEPARTMENT OF EDUCATION						
ESSER CARES	$ 182,120	$ 4,522	$ 5,035	$ -	$ -	$ -
ESSER II	$ 220,572	$ 483,737	$ 75,131	$ 74,201	$ -	$ -
ESSER III	$ -	$ 629,410	$ 668,433	$ 410,092	$ 58,000	$ -
ARP HOMELESS	$ -	$ 2,783	$ 1,024	$ 2,682	$ -	$ -
TITLE I	$ 245,766	$ 213,067	$ 224,260	$ 340,671	$ 300,000	$ 335,000
IDEA	$ 125,781	$ 126,879	$ 147,513	$ 143,720	$ 157,000	$ 152,000
TITLE IIA	$ 40,320	$ 45,775	$ 36,343	$ 31,658	$ 34,500	$ 36,000
TITLE IV-B	$ 134,605	$ 155,953	$ 151,624	$ 158,776	$ 158,000	$ 158,000
TITLE IV	$ 3,648	$ 15,481	$ 15,008	$ 30,786	$ 22,000	$ 23,000
MODERN BAND GRANT	$ -	$ 4,499	$ -	$ -	$ -	$ -
SCHOOL SECURITY (SAFE)	$ -	$ -	$ 83,399	$ -	$ -	$ -
PROMISING FUTURE	$ 31,412	$ -	$ -	$ -	$ -	$ -
	$ 984,224	**$ 1,682,106**	**$ 1,407,770**	**1192586 ***	**$ 729,500**	**$ 704,000**
TOTALS	**$ 1,196,445**	**$ 2,090,249**	**$ 1,601,216**	**$ 1,374,370**	**$ 954,500**	**$ 899,000**

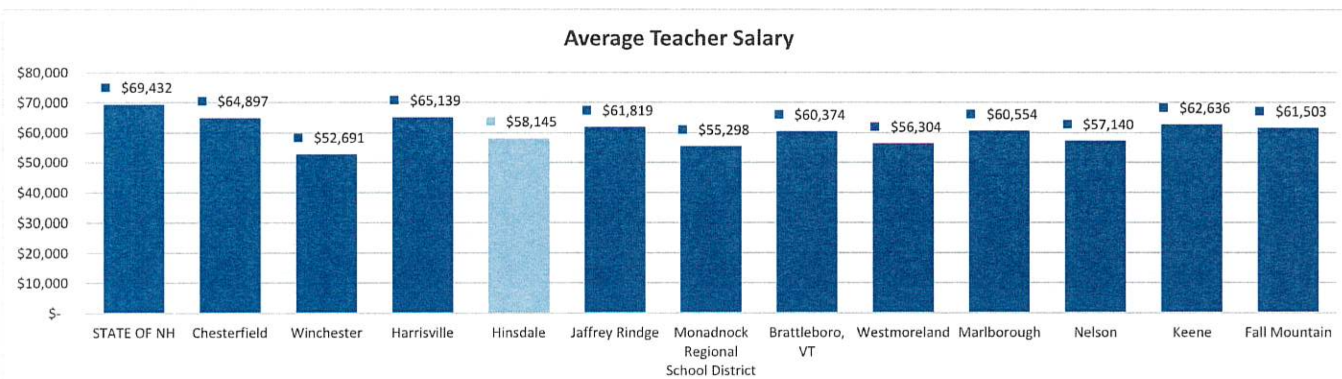
NOTE: FY '25 AND FY '26 AMOUNTS ARE ESTIMATES

*** Amount includes indirect costs accounted for and transferred to district revenues.**

Average Teacher Salary
2024-2025

District	Average Teacher Salary
STATE OF NH	**$ 69,432**
Chesterfield	$ 64,897
Winchester	$ 52,691
Harrisville	$ 65,139
Hinsdale	$ 58,145
Jaffrey Rindge	$ 61,819
Monadnock Regional School Di	$ 55,298
Brattleboro, VT	$ 60,374
Westmoreland	$ 56,304
Marlborough	$ 60,554
Nelson	$ 57,140
Keene	$ 62,636
Fall Mountain	$ 61,503

This records the average full time classroom and special education teachers salaries including longevity and bonuses. It does not include stipends and extracurricular. Music, Art, PE teachers are included per state guidelines. Does not include, guidance nurses, social workers, or librarians.



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Abbreviations

Abbreviation	Meaning
B&G	Building and Grounds
BCBA	Board Certified Behavior Analyst
BOY	Beginning of Year
CBA	Collective Bargaining Agreement
CBE	Competency-Based Education
CCSS	Common Core State Standards
CDC	Centers for Disease Control and Prevention
COTA	Certified Occupational Therapy Assistant
CTE	Career Technical Education
DIBELS	Dynamic Indicators of Basic Early Literacy Skills
DOL	Department of Labor
DW	District-Wide
ELA	English Language Arts
ELL	English Language Learner
ELO	Extended Learning Opportunity
EOY	End of Year
FTE	Full-Time Equivalent
FY	Fiscal Year
FYE	Fiscal Year End
HES	Hinsdale Elementary School
HHS	Hinsdale High School
HMS	Hinsdale Middle School
IDEA	Individuals with Disabilities Education Act
IEP	Individualized Education Program
ISS	In-School Suspension
LBLD	Language-Based Learning Disabilities
LETRS	Language Essentials for Teachers of Reading and Spelling
LMHC	Licensed Mental Health Counselor
LRE	Least Restrictive Environment
MTSS	Multi-Tiered System of Supports
N/A	Not Applicable
NAEP	National Assessment of Educational Progress
NH DOE	New Hampshire Department of Education
NH DRA	New Hampshire Department of Revenue
NHRS	New Hampshire Retirement System
NHSAS	New Hampshire Statewide Assessment System
NWEA	Northwest Evaluation Association
OSS	Out-of-School Suspension
OT	Occupational Therapy
PD	Professional Development
PLC	Professional Learning Community
PM	Preventative Maintenance
POL	Portrait of a Learner

R&M	Repairs and Maintenance
SAS	New Hampshire Statewide Assessment System
SAU	School Administrative Unit
SBAC	Smarter Balanced Assessment Consortium
SEL	Social-Emotional Learning
SES	Socio-Economic Status
SLD	Specific Learning Disability
SLI	Speech and Language Impairment
SLO	Student Learning Objective
SLP	Speech-Language Pathologist
SLPA	Speech-Language Pathology Assistant
SoR	Science of Reading
SP	School Psychologist
SST	Student Support System
TBD	To Be Determined
UDL	Universal Design for Learning
WBL	Work-Based Learning

NH Department of Education
Division of Education Analytics and Resources
Bureau of School Finance

FY 2026 Adequate Education Aid

How the Cost of an Opportunity for an Adequate Education is Determined

Students:

Adequacy Aid is calculated using the Average Daily Membership (ADM) of the students who reside within a municipality. Any full-time student K-12 enrolled in school for the entire year has an ADM of 1.00. If a student moves mid-year, they are counted as a fractional ADM in each municipality. Pursuant to statute, the previous school year ADM (2024-2025) is used in calculating the next fiscal year (FY 2026) adequacy aid.

The total ADM for a municipality consists of:

- Students who attended a school operated by their resident district.
- Students tuitioned by the resident district to a district-operated school in NH or another State.
- Students tuitioned by the resident district to a non-public school, such as a special education program.
- Preschool students are not included.
- Charter schools students are not included, except as provided for in RSA 194-B:11.
- Home school students enrolled in high school academic courses at the rate of 0.15 ADM per course.

Cost of Adequacy:

Effective July 1st, 2023, every year the base per pupil aid rate and additional rate for certain students will be increased by 2 percent each year. Previously, the rate adjustment was based on the consumer price index and occurred every other year. This is not the case anymore.

For 2026, the base per pupil rate is $4,265.64 per ADM. Adequacy includes an additional rate for certain students as follows:

- $2,392.92 for a free or reduced-price meal (F&R) eligible student. This eligibility determination is based on household income not participation in a lunch program. Students from households receiving TANF or SNAP are automatically eligible. Others are certified if parents/guardians provide income information.
- $2,184.84 for a special education (SPED) student who has an individualized educational plan (IEP).
- $832.32 for an English Language Learner (ELL) receiving English Language instruction. Students who have advanced to the monitoring stage are not included.

For each municipality, the cost of an opportunity for an adequate education is calculated by applying the base rate and applicable additional rates to the ADM of each student.

How Adequacy Grants are Determined

Statewide Education Property Tax Assessment:

Pursuant to Statute, the Department of Revenue Administration determines the minimum tax rate needed to raise at least $363 million from the Statewide Education Property Tax (SWEPT) for the following school year. The tax rate, rounded to the nearest one-half cent, is applied to equalized valuations without utilities to achieve the minimum amount needed to be raised by the State. (RSA 76:3 and RSA 76:8). Municipalities collect the SWEPT and send the total assessment amount directly to its school district(s). Within cooperative districts the assessment amount is credited to the individual towns. While municipalities are responsible for collecting and distributing this tax revenue, SWEPT is a State tax, not a local tax. For FY2026, a tax rate of $1.120 per thousand will be applied to April 1, 2023 equalized values.

Extraordinary Needs Grant

The Extraordinary Needs Grant is an additional grant for municipalities based on the equalized property value over the number of F&R eligible students (EVFRP). The municipality's equalized valuation includes utilities, railroad properties, and payments in lieu of taxes. This equalized valuation measurement is divided by the number of F&R eligible students to get the EVFRP for each municipality. If the EVFRP is over $6,866,640, then no Extraordinary Needs Grant will be awarded. If the EVFRP is under $1,664,640, then the grant will be calculated by multiplying each F&R eligible pupil by $11,500. A municipality with an EVFRP between $1,664,640 and $6,866,640 will have a grant equal to $0.00221 for each dollar below $6,866,640 per F&R ADM.

Preliminary Grant Plus Extraordinary Needs Grant:

When the SWEPT assessment is subtracted from the cost of adequacy, the balance is the preliminary grant. Next, the Extraordinary Needs grant is added. If SWEPT is more than the cost of adequacy, then the preliminary grant is zero.

New Hold Harmless:

In Fiscal Year 2025, the hold harmless grant was calculated and awarded to ensure the adequacy grant for a community was at least 104 percent of the Fiscal Year 2024 estimate of the adequacy grant, as estimated by NHED on 11/15/2022. For Fiscal Year 2026, the hold harmless grant will be 80 percent of the amount provided in Fiscal Year 2025. No hold harmless grant is awarded to any community with a SWEPT higher than the calculated cost of an adequate education.

Inclusion of Home-Schooled Course Credit:

Effective July 1, 2024, districts will receive adequacy for home-educated students taking courses within their district, regardless of the State appropriations. An ADM-R of 0.15 will be provided for each credit a home-educated student pursued at a district operated school.

Final Grant:

A municipality's final grant is the sum of its preliminary and stabilization grants. For the final calculation in April 2026, the total grant will be no less than 95% of the November 15, 2024 estimate.

Publication and Payment Schedule

Publication Schedule for Adequacy Aid:

The first estimate is published on the November 15th that precedes the beginning of the fiscal year. ADM is estimated using data from the second preceding school year and applying adjustments for anticipated enrollment increases or decreases. This estimate is generally used to set school budgets.

The second estimate is made on September 1st of the fiscal year using preliminary ADM data for the previous school year. This estimate is used by the Department of Revenue Administration to set school tax rates.

The final calculation is usually made by March using the prior year's ADM that has been closely reviewed.

Grant Payment Schedule:

- September 1st is 20 percent of your annualized adequacy grant.
- November 1st is 20 percent of your annualized adequacy grant.
- January 1st is 30 percent of your annualized adequacy grant.
- April 1st is 30 percent of your annualized adequacy grant or whatever percentage is need to ensure you are given your full adequacy amount, if ADM data has changed.