

HAVERHILL COOPERATIVE SCHOOL DISTRICT
FY2026 BUDGET
FEBRUARY 3, 2025

| CODE | DESCRIPTION | FY2024 BUDGET | FY2024 ACTUAL | FY2025 BUDGET | PROPOSED FY2026 BUDGET | INCREASE/ (DECREASE) |
|-----------------|---|----------------------|----------------------|----------------------|------------------------------|-------------------------|
| REVENUES | | | | | | |
| 1111 | LOCAL EDUCATION TAX | \$ 7,851,170 | \$ 7,851,169 | \$ 8,272,074 | \$ 9,291,477 | \$ 1,019,403 |
| 1314 | TUITION SUMMER SCHOOL | \$ 10,000 | \$ 8,494 | \$ 10,000 | \$ 8,500 | \$ (1,500) |
| 1320 | TUITION FROM OTHER LEAS | \$ 1,322,298 | \$ 1,333,510 | \$ 1,245,301 | \$ 1,227,520 | \$ (17,781) |
| 1322 | SPED TUITION FROM OTHER LEAS | \$ 200,000 | \$ 170,782 | \$ 221,100 | \$ 159,000 | \$ (62,100) |
| 1510 | INTEREST ON INVESTMENTS | \$ 1,750 | \$ 37,036 | \$ 21,000 | \$ 21,000 | \$ - |
| 1710 | ADMISSION FEES | \$ 3,225 | \$ 1,727 | \$ 1,000 | \$ 1,500 | \$ 500 |
| 1910 | RENTALS | \$ 38,860 | \$ 38,860 | \$ 38,860 | \$ 72,530 | \$ 33,670 |
| 1950 | SERVICES TO OTHER LEAS | \$ 1,900 | \$ 43,172 | \$ 43,804 | \$ 2,148 | \$ (41,656) |
| 1980 | REFUND FROM PRIOR YEAR | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 | \$ - |
| 1990 | OTHER LOCAL REVENUE | \$ 13,313 | \$ 19,238 | \$ 15,000 | \$ 15,000 | \$ - |
| 3111 | ADEQUACY AID (GRANT) | \$ 4,579,431 | \$ 4,579,431 | \$ 4,579,431 | \$ 4,284,782 | \$ (294,649) |
| 3112 | ADEQUACY AID (STATE TAX) | \$ 617,305 | \$ 617,305 | \$ 696,809 | \$ 751,459 | \$ 54,650 |
| 3210 | SCHOOL BUILDING AID | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3230 | SPECIAL EDUCATION AID | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3241 | VOC ED TUITION | \$ 123,500 | \$ 103,854 | \$ 172,088 | \$ 163,654 | \$ (8,434) |
| 3242 | VOC ED TRANSPORTATION | \$ 15,232 | \$ 13,981 | \$ 19,040 | \$ 14,280 | \$ (4,760) |
| 3299 | OTHER STATE SOURCES | \$ 10,147 | \$ 12,139 | \$ 9,992 | \$ 5,350 | \$ (4,642) |
| 4580 | MEDICAID REIMBURSEMENT | \$ 112,000 | \$ 167,757 | \$ 112,000 | \$ 112,000 | \$ - |
| 4810 | NATIONAL FOREST RESERVE | \$ 1,462 | \$ 1,601 | \$ 1,601 | \$ 1,601 | \$ - |
| 5252 | TRANSFER FROM EXPENDABLE TRUST/CAPITAL PROJEOCT | \$ - | \$ 40,965 | \$ - | \$ - | \$ - |
| 5702 | USE OF FUND BALANCE-RESTRICTED (BUILDING AID) | \$ 70,870 | \$ - | \$ 70,870 | \$ 70,870 | \$ - |
| 5700 | USE OF FUND BALANCE | \$ 350,000 | \$ - | \$ 600,000 | \$ 750,000 | \$ 150,000 |
| | TOTAL REVENUE-GENERAL FUND | \$ 15,323,463 | \$ 15,041,021 | \$ 16,130,970 | \$ 16,953,671 | \$ 822,701 |
| | TOTAL REVENUE-GRANT FUND | \$ 430,000 | \$ 2,597,970 | \$ 430,000 | \$ 430,000 | \$ - |
| | TOTAL REVENUE-HAC FUND | \$ 6,000 | \$ 8,120 | \$ 6,000 | \$ 8,000 | \$ 2,000 |
| 1610 | FOOD SERVICE SALES | \$ 90,000 | \$ 86,430 | \$ 78,950 | \$ 76,324 | \$ (2,626) |
| 1990 | EVENTS/OTHER | \$ 14,000 | \$ 2,056 | \$ 1,500 | \$ 1,500 | \$ - |
| 3260 | STATE REIMBURSEMENT | \$ 3,200 | \$ 3,710 | \$ 2,750 | \$ 4,000 | \$ 1,250 |
| 4560 | FEDERAL REIMBURSEMENT | \$ 134,000 | \$ 163,687 | \$ 124,000 | \$ 133,216 | \$ 9,216 |
| 4590 | FRESH FRUIT & VEGETABLE PROGRAM | \$ 11,000 | \$ 10,799 | \$ 11,000 | \$ 11,000 | \$ - |
| 5210 | TRANSFER FROM GENERAL FUND | \$ 44,000 | \$ 53,338 | \$ 78,000 | \$ 75,600 | \$ (2,400) |
| | TOTAL REVENUE-FOOD SERVICE FUND | \$ 296,200 | \$ 320,020 | \$ 296,200 | \$ 301,640 | \$ 5,440 |
| | TOTAL REVENUES | \$ 16,055,663 | \$ 17,967,131 | \$ 16,863,170 | \$ 17,693,311 | \$ 830,141 |

HAVERHILL COOPERATIVE SCHOOL DISTRICT

FY2026 BUDGET

FEBRUARY 3, 2025

| CODE | DESCRIPTION | | | PROPOSED | | INCREASE/ (DECREASE) |
|---------------------|-----------------------------------|------------------|------------------|------------------|------------------|-------------------------|
| | | FY2024 BUDGET | FY2024 ACTUAL | FY2025 BUDGET | FY2026 BUDGET | |
| EXPENDITURES | | | | | | |
| 1100 | REGULAR EDUCATION | \$ 5,270,105 | \$ 4,744,237 | \$ 5,255,365 | \$ 5,023,036 | \$ (232,329) |
| 1200 | SPECIAL EDUCATION | \$ 2,477,427 | \$ 2,369,615 | \$ 2,642,405 | \$ 2,592,940 | \$ (49,465) |
| 1230 | FRENCH POND SCHOOL | \$ 161,742 | \$ 146,980 | \$ 161,742 | \$ 184,848 | \$ 23,106 |
| 1231 | KING STREET SCHOOL | \$ 254,166 | \$ 156,991 | \$ 254,166 | \$ 277,272 | \$ 23,106 |
| 1260 | BI-LINGUAL INSTRUCTION | \$ 31,388 | \$ 29,391 | \$ 35,329 | \$ 42,941 | \$ 7,612 |
| 1290 | PRESCHOOL | \$ 140,466 | \$ 138,110 | \$ 154,311 | \$ 239,053 | \$ 84,742 |
| 1300 | VOCATIONAL | \$ 360,080 | \$ 456,067 | \$ 488,312 | \$ 491,250 | \$ 2,938 |
| 1410 | CO-CURRICULAR | \$ 287,313 | \$ 252,704 | \$ 309,273 | \$ 321,528 | \$ 12,255 |
| 1430 | SUMMER SCHOOL | \$ 70,891 | \$ 67,855 | \$ 69,832 | \$ 67,733 | \$ (2,099) |
| 1490 | AFTER SCHOOL PROGRAM | \$ 64,799 | \$ 38,514 | \$ 43,997 | \$ 70,217 | \$ 26,220 |
| 1800 | MENTOR PROGRAM | \$ 18,996 | \$ 12,335 | \$ 19,855 | \$ 21,484 | \$ 1,629 |
| 2112 | TRUANT OFFICER | \$ 215 | \$ 74 | \$ 215 | \$ 215 | \$ - |
| 2113 | STUDENT SUPPORT | \$ 23,177 | \$ 24,337 | \$ 43,828 | \$ 102,410 | \$ 58,582 |
| 2120 | GUIDANCE | \$ 366,730 | \$ 356,071 | \$ 388,471 | \$ 394,607 | \$ 6,136 |
| 2125 | STUDENT DATA MANAGEMENT | \$ 26,392 | \$ 26,125 | \$ 26,692 | \$ 28,800 | \$ 2,108 |
| 2130 | HEALTH | \$ 270,942 | \$ 307,685 | \$ 335,193 | \$ 339,956 | \$ 4,763 |
| 2140 | PSYCHOLOGY SERVICES | \$ - | \$ - | \$ 60,000 | \$ 60,000 | \$ - |
| 2150 | SPEECH/LANGUAGE | \$ 284,912 | \$ 157,608 | \$ 414,114 | \$ 437,248 | \$ 23,134 |
| 2159 | SPEECH SUMMER SCHOOL | \$ 27,330 | \$ 3,684 | \$ 18,832 | \$ 14,808 | \$ (4,024) |
| 2162 | PHYSICAL THERAPY | \$ 56,198 | \$ 120,225 | \$ 85,781 | \$ 125,335 | \$ 39,554 |
| 2163 | OCCUPATIONAL THERAPY | \$ 65,560 | \$ 107,205 | \$ 80,365 | \$ 94,820 | \$ 14,455 |
| 2190 | STUDENT OTHER/ENRICHMENT SVCS | \$ 9,500 | \$ 9,519 | \$ 31,751 | \$ 40,646 | \$ 8,895 |
| 2212 | CURRICULUM DEVELOPMENT | \$ 161,592 | \$ 135,428 | \$ 152,559 | \$ 179,285 | \$ 26,726 |
| 2213 | STAFF TRAINING | \$ 78,710 | \$ 100,630 | \$ 79,609 | \$ 89,712 | \$ 10,103 |
| 2220 | TECHNOLOGY | \$ 56,223 | \$ 167,531 | \$ 34,108 | \$ 104,092 | \$ 69,984 |
| 2222 | LIBRARY | \$ 279,465 | \$ 267,608 | \$ 233,414 | \$ 222,827 | \$ (10,587) |
| 2311 | SCHOOL BOARD | \$ 47,185 | \$ 45,945 | \$ 53,983 | \$ 81,972 | \$ 27,989 |
| 2312 | SCHOOL BOARD CLERK | \$ 1,298 | \$ - | \$ 1,298 | \$ 1,298 | \$ - |
| 2313 | DISTRICT TREASURER | \$ 7,063 | \$ 7,744 | \$ 7,063 | \$ 7,063 | \$ - |
| 2314 | DISTRICT MEETING | \$ 1,616 | \$ 1,083 | \$ 1,616 | \$ 1,616 | \$ - |
| 2316 | NEGOTIATIONS | \$ 10,000 | \$ 10,289 | \$ 10,000 | \$ - | \$ (10,000) |
| 2317 | AUDIT SERVICES | \$ 20,000 | \$ 18,415 | \$ 20,000 | \$ 16,343 | \$ (3,657) |
| 2318 | LEGAL COUNSEL | \$ 25,500 | \$ 13,405 | \$ 25,500 | \$ 25,500 | \$ - |
| 2321 | OFFICE OF THE SUPERINTENDENT | \$ 847,275 | \$ 847,276 | \$ 962,577 | \$ 1,224,782 | \$ 262,205 |
| 2410 | PRINCIPAL OFFICE | \$ 1,053,893 | \$ 1,036,855 | \$ 1,108,245 | \$ 1,175,421 | \$ 67,176 |
| 2490 | GRADUATION | \$ 8,500 | \$ 7,318 | \$ 9,000 | \$ 9,100 | \$ 100 |
| 2620 | OPERATION OF BUILDING | \$ 1,108,702 | \$ 1,306,056 | \$ 1,175,039 | \$ 1,139,805 | \$ (35,234) |
| 2630 | GROUNDS | \$ 100,000 | \$ 110,488 | \$ 98,275 | \$ 86,029 | \$ (12,246) |
| 2640 | EQUIPMENT | \$ 84,687 | \$ 54,459 | \$ 53,699 | \$ 50,063 | \$ (3,636) |
| 2650 | VEHICLES | \$ 3,650 | \$ 1,909 | \$ 4,750 | \$ 5,250 | \$ 500 |
| 2721 | TRANSPORTATION-REGULAR EDUCATION | \$ 440,405 | \$ 441,375 | \$ 453,615 | \$ 467,224 | \$ 13,609 |
| 2722 | TRANSPORTATION-SPECIAL EDUCATION | \$ 89,193 | \$ 113,388 | \$ 158,722 | \$ 251,398 | \$ 92,676 |
| 2723 | TRANSPORTATION-VOCATIONAL | \$ 24,224 | \$ 27,553 | \$ 24,929 | \$ 30,345 | \$ 5,416 |
| 2724 | TRANSPORTATION-ATHLETICS | \$ 32,000 | \$ 24,314 | \$ 29,500 | \$ 30,000 | \$ 500 |
| 2725 | TRANSPORTATION-FIELD TRIPS | \$ 15,500 | \$ 7,720 | \$ 16,700 | \$ 18,000 | \$ 1,300 |
| 2729 | TRANSPORTATION-AFTER SCHOOL PRGRM | \$ 35,820 | \$ 30,452 | \$ 35,910 | \$ 36,000 | \$ 90 |
| 2820 | INFORMATION SERVICES | \$ 34,450 | \$ 23,651 | \$ 32,150 | \$ 34,650 | \$ 2,500 |

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|------|---|----------------------|----------------------|----------------------|------------------------------|-------------------------|
| 2832 | RECRUITMENT | \$ 2,000 | \$ 1,154 | \$ 2,350 | \$ 2,450 | \$ 100 |
| 5110 | DEBT PRINCIPAL | \$ 135,000 | \$ 135,000 | \$ 140,000 | \$ 363,500 | \$ 223,500 |
| 5120 | DEBT INTEREST | \$ 120,929 | \$ 120,929 | \$ 188,646 | \$ 239,545 | \$ 50,899 |
| 5221 | TRANSFER TO FOOD SERVICE | \$ 44,000 | \$ 53,338 | \$ 78,000 | \$ 75,600 | \$ (2,400) |
| 5221 | TRANSFER TO CAPITAL PROJECT FUND | \$ 166,370 | \$ - | \$ - | \$ - | \$ - |
| 5252 | TRANSFER TO EXPENDABLE TRUST | \$ - | \$ 120,000 | \$ - | \$ - | \$ - |
| 5310 | TUITION TO CHARTER SCHOOL | \$ 19,884 | \$ 19,884 | \$ 19,884 | \$ 13,654 | \$ (6,230) |
| | | | | | \$ - | \$ - |
| | TOTAL EXPENDITURES-GENERAL FUND | \$ 15,323,463 | \$ 14,776,529 | \$ 16,130,970 | \$ 16,953,671 | \$ 822,701 |
| | TOTAL EXPENDITURES-GRANT FUND | \$ 430,000 | \$ 2,597,970 | \$ 430,000 | \$ 430,000 | \$ - |
| | TOTAL EXPENDITURES-HAC FUND | \$ 6,000 | \$ 8,120 | \$ 6,000 | \$ 8,000 | \$ 2,000 |
| | TOTAL EXPENDITURES-FOOD SERVICE FUND | \$ 296,200 | \$ 320,020 | \$ 296,200 | \$ 301,640 | \$ 5,440 |
| | TOTAL EXPENDITURES | \$ 16,055,663 | \$ 17,702,639 | \$ 16,863,170 | \$ 17,693,311 | \$ 830,141 |
| | | | \$ - | | | |

| | | | | |
|---|--------------|-------------------|--------------|--------------|
| GENERAL FUND: SURPLUS (DEFICIT) | \$ - | \$ 264,492 | \$ - | \$ - |
| GENERAL FUND BUDGET INCREASE(DECREASE) | 4.04% | | 5.27% | 5.10% |