

**BENTON SCHOOL DISTRICT  
STATE OF NEW HAMPSHIRE  
2025 SCHOOL WARRANT**

To the inhabitants of the School District of Benton in the County of Grafton, State of New Hampshire, qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in said district on the 11<sup>th</sup> day of March 2025, at 7:00 o'clock in the evening to act upon the following subjects:

**ARTICLE 1:** To choose a Moderator for the ensuing year.

**ARTICLE 2:** To choose a School District Clerk for the ensuing year.

**ARTICLE 3:** To choose one School Board Member for a term of three years to expire in 2028.

**ARTICLE 4:** To choose a Treasurer for the ensuing year.

**ARTICLE 5:** To hear reports of Agents, Committees, or Officers chosen and pass any vote related thereto.

**ARTICLE 6:** To see if the school district will vote to raise and appropriate Seven Hundred Thirty Thousand, Five Hundred and Seventy-One Dollars (\$730,571) for the support of schools, the payment of salaries of school district officials and agents, and the payments of statutory obligations of the district. This article is exclusive of any other article on the warrant.

**ARTICLE 7:** To see if the school district will vote to raise and appropriate up to \$30,000 for tuition and special education expenses and authorize the withdrawal of up to \$30,000 from the Benton School District Expendable Trust Fund created for that purpose. No amount should come from taxation. (The school board recommends this article.) (Majority vote required)

Given under our hands at said Benton this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

A True Copy of Warrant – Attest:

\_\_\_\_\_  
Joseph Boutin III

\_\_\_\_\_  
Brenda Finioia

\_\_\_\_\_  
Dwight Swauger, Chairman

BENTON SCHOOL BOARD

**BENTON SCHOOL DISTRICT**  
**FY2026 BUDGET ASSUMPTIONS – DRAFT #3**  
**January 23, 2025**

The FY2026 general fund budget is \$723,136 which is an overall increase in the budget of \$30,988. This represents a 4.48% increase from the FY2025 budget. As a reminder, the Board reduced the current year budget by \$60,000 in tuition expenses to be pulled from the Trust Fund. These funds now need to be raised in FY2026.

**NOTES FROM DRAFT #3:**

The current proposed budget is \$30,350 less than draft two. Changes include:

- Tuition expense adjusted (\$30,350 decrease). Vocational education tuition rates for next year did not increase (-\$350). The Board voted to reduce expenses again this year by \$30,000. This amount is to be taken from the Trust Fund. This is reflected in Article #7 on the Warrant.

**NOTES FROM DRAFT #2:**

The current proposed budget is \$15,527 more than draft one. Changes include:

- Tuition expense adjusted (\$13,878 increase). Haverhill voted in a 3% (elem), 5% (middle) & 7% (high) increase for tuition.
- NH School Board Association changed (\$267 increase).
- Primex property, liability and worker's compensation insurance (\$241 decrease).
- SAU assessment change based on final SAU budget (\$1,623 increase).
- Estimated adequacy aid amounts have been received and are included in this draft (\$32,726 less).

**Tax Rate:** The estimated tax rate is \$11.12 which is an increase of \$1.85 or 19.99% from the current year.

**BOARD CONSIDERATIONS:**

- Include contingencies for tuition?
- Use trust fund to offset increase in budget/taxes?
- Warrant Articles?

**NOTES FROM DRAFT #1:**

**REVENUE:**

- Waiting on the estimated FY2026 adequacy aid figures from the State in order to update revenue figures. This report is available after November 15<sup>th</sup>. Amounts in the draft budget are the FY2025 adjusted rates.

**EXPENDITURES:**

- Tuition is currently budgeted with a 3% increase in rates for Haverhill & Riverbend and a zero increase for French Pond/King Street schools. Haverhill tuition does reflect the 11.72% discount for sending 100% of students. The budget does not include contingencies for regular tuition.
  - ✓ FY2025 BUDGET: \$387,760 (23 STUDENTS)
  - ✓ FY2025 ACTUAL: \$368,119 (22 STUDENTS) – under budget \$19,641
  - ✓ FY2026 BUDGET: \$356,197 (21 STUDENTS)
  
- SAU assessment is based on the FY2026 estimated amount in draft #1. This amount will change.
  
- Increases/decreases from FY2025 to FY2026 budget:
  - Tuition (including regular education, French Pond, King Street, Vocational, and charter school) – decreased \$31,563 (Regular education looks like it increased \$51,193 – however this amount was reduced by \$60,000 in the current year in order to use trust monies).
  - Special Education (including summer school, speech, physical/occupational therapy)– increased \$8,645
  - Transportation (regular/special education) – increased \$1,132
  - SAU Assessment – increased \$6,876
  - School Board – liability insurance – increased \$721

**Tax Rate:** The estimated tax rate is \$10.17 which is an increase of \$.91 or 9.8% from the current year.

**BOARD CONSIDERATIONS:**

- Include contingencies for tuition?
- Increase students for preschool?
- Use trust fund to offset increase in budget/taxes?
- Warrant Articles?

**EXPENDABLE TRUST FUND:** The current balance in the trust fund is approximately \$268,805. As a reminder, the Board approved using up to \$75,000 of the trust to cover the deficit balance last year due to the seven additional students. Of that amount, only \$28,553 was needed.

REVALUATION

CALENDAR/TAX YEAR	2020 FY2021 ACTUAL	2021 FY2022 ACTUAL	2022 FY2023 ACTUAL	2023 FY2024 ACTUAL	2024 FY2025 ACTUAL	2025 FY2026 PROJECTED	2024 CURRENT VALUATION	2023 CURRENT VALUATION
Local Property Tax Rate	\$17.97	\$14.04	\$15.44	\$6.91	\$8.25	\$9.48	\$55,065,197 Per \$1,000	\$54,308,895
State Property Tax Rate	\$2.06	\$1.95	\$1.33	\$0.91	\$1.01	\$1.08	\$52,895,497 Per \$1,000	\$52,434,895
<b>Total School Tax Rate</b>	<b>\$20.03</b>	<b>\$15.99</b>	<b>\$16.78</b>	<b>\$7.83</b>	<b>\$9.27</b>	<b>\$10.57</b>		
INCREASE (DECREASE) FROM PY YEAR \$\$	\$2.55	-\$4.04	\$0.79	-\$8.95	\$1.44	\$1.30	1.39%	
INCREASE (DECREASE) FROM PY YEAR %	14.59%	-20.17%	4.94%	-53.34%	18.35%	14.04%	0.88%	
Projected tax rate at March vote	19.25	17.09	18.42	16.47	9.38			
	\$ 0.78	\$ (1.10)	\$ (1.64)	\$ (8.64)	\$ (0.11)			

**BENTON SCHOOL DISTRICT  
FY2026 BUDGET - DRAFT #3  
AS OF JANUARY 23, 2025**

Account	Description	FY2023	FY2023	FY2024	FY2024	FY2025	PROPOSED	DIFFERENCE	NOTES
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	FY2026	FROM FY2025	
							BUDGET	TO FY2026	
10.5.1111.000.0.00000	CURRENT APPROPRIATION	\$ 409,921	\$ 409,921	\$ 375,019	\$ 375,019	\$ 454,071	\$ 521,965	\$ 67,894	Original FY25 budget was \$454,071; due to changes in estimated revenues (ad aid), this amount was changed
10.5.3111.000.0.00000	ADEQUACY AID (GRANT)	\$ 154,704	\$ 154,708	\$ 145,055	\$ 145,055	\$ 134,726	\$ 98,413	\$ (36,313)	FY26 estimate per DOE
10.5.3112.000.0.00000	ADEQUACY AID (STATE TAX)	\$ 33,500	\$ 33,500	\$ 47,739	\$ 47,739	\$ 53,455	\$ 57,042	\$ 3,587	FY26 estimate per DOE
10.5.3230.000.0.00000	SPECIAL EDUCATION (CAT) AID	\$ 3,837	\$ 5,387	\$ 3,837	\$ 5,418	\$ -	\$ -	\$ -	
10.5.3241.000.0.00000	VOCATIONAL ED TUITION	\$ 3,944	\$ 3,677	\$ 4,148	\$ 3,314	\$ 3,310	\$ 3,319	\$ 9	One student attending in FY25
10.5.3242.000.0.00000	VOC ED TRANSPORTATION	\$ 450	\$ 457	\$ 450	\$ 441	\$ 450	\$ 441	\$ (9)	
10.5.4580.000.0.00000	MEDICAID REIMBURSEMENT	\$ 30,000	\$ 17,109	\$ 30,000	\$ 36,949	\$ 34,180	\$ 30,000	\$ (4,180)	
10.5.4810.000.0.00000	NATIONAL FOREST RESERVE	\$ 11,390	\$ 11,203	\$ 11,203	\$ 11,956	\$ 11,956	\$ 11,956	\$ -	
10.5.5252.000.0.00000	TRANSFER FROM EXPENDABLE TRUST	\$ -	\$ -	\$ -	\$ 28,553	\$ -	\$ -	\$ -	
10.5.5700.000.0.00000	USE OF FUND BALANCE	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL GENERAL FUND REVENUES</b>		<b>\$ 677,746</b>	<b>\$ 635,962</b>	<b>\$ 617,451</b>	<b>\$ 654,444</b>	<b>\$ 692,148</b>	<b>\$ 723,136</b>	<b>\$ 30,988</b>	
<b>GRANT REVENUES (IDEA)</b>		<b>\$ -</b>	<b>\$ 6,080</b>	<b>\$ -</b>	<b>\$ 5,328</b>	<b>\$ 8,275</b>	<b>\$ 7,435</b>	<b>\$ (840)</b>	IDEA grant now at district level (was at SAU)
<b>TOTAL REVENUES</b>		<b>\$ 677,746</b>	<b>\$ 642,042</b>	<b>\$ 617,451</b>	<b>\$ 659,772</b>	<b>\$ 700,423</b>	<b>\$ 730,571</b>	<b>\$ 30,148</b>	
10.6.1100.561.1.00000	EL REGULAR TUITION	\$ 124,497	\$ 70,933	\$ 29,048	\$ 58,098	\$ 29,920	\$ 15,408	\$ (14,512)	Haverhill rates increased 3%, 5%, and 7%
10.6.1100.561.2.00000	MS REGULAR TUITION	\$ 56,549	\$ 56,549	\$ 89,062	\$ 98,216	\$ 137,603	\$ 112,376	\$ (25,227)	0 contingencies
10.6.1100.561.3.00000	HS REGULAR TUITION	\$ 128,765	\$ 128,765	\$ 103,393	\$ 135,206	\$ 79,263	\$ 154,073	\$ 74,810	FY25-REDUCED BUDGET BY \$60,000 TO USE TRUST FUND; FY26-REDUCED BUDGET BY \$30,000 TO USE TRUST FUND
<b>REGULAR EDUCATION</b>		<b>\$ 309,811</b>	<b>\$ 256,247</b>	<b>\$ 221,503</b>	<b>\$ 291,520</b>	<b>\$ 246,786</b>	<b>\$ 281,857</b>	<b>\$ 35,071</b>	
10.6.1200.320.3.02013	HS PROFESSIONAL SERVICES	\$ 50,000	\$ 67,255	\$ 50,000	\$ 63,233	\$ 68,000	\$ 78,000	\$ 10,000	
10.6.1200.330.1.00000	EL PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.6.1200.330.1.02022	EL PROFESSIONAL SERVICES	\$ 8,200	\$ 13,044	\$ -	\$ 14,175	\$ -	\$ -	\$ -	
10.6.1200.330.2.00000	MS PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.6.1200.330.2.02022	MS PROFESSIONAL SERVICES	\$ -	\$ -	\$ 16,503	\$ -	\$ 20,025	\$ 19,575	\$ (450)	
10.6.1200.561.1.00000	EL SPECIAL ED TUITION	\$ 36,000	\$ 83,326	\$ 40,000	\$ 68,061	\$ 41,700	\$ -	\$ (41,700)	includes excess costs
10.6.1200.561.2.00000	MS SPECIAL ED TUITION	\$ 28,350	\$ 22,117	\$ 80,000	\$ 29,621	\$ 78,900	\$ 78,000	\$ (900)	includes excess costs
10.6.1200.561.3.00000	HS SPECIAL ED TUITION	\$ 36,400	\$ -	\$ -	\$ -	\$ -	\$ 39,000	\$ 39,000	includes excess costs
10.6.1200.562.3.00000	HS SPECIAL ED TUITION- OUT OF STATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,800	\$ 1,800	
10.6.1200.562.3.02013	HS SPECIAL ED TUITION- OUT OF STATE	\$ 1,800	\$ -	\$ 1,800	\$ -	\$ 1,800	\$ -	\$ (1,800)	
10.6.1200.564.2.00000	MS SPED TUITION - PRIVATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.6.1200.564.3.00000	HS SPED TUITION - PRIVATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.6.1200.610.1.00000	EL SPED SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	student specific
10.6.1200.610.1.02022	EL SPED SUPPLIES	\$ 1,000	\$ 90	\$ -	\$ -	\$ -	\$ -	\$ -	student specific
10.6.1200.610.2.00000	MS SPED SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.6.1200.610.2.02022	MS SPED SUPPLIES	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	student specific
10.6.1200.610.3.00000	HS SPED SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ 300	
10.6.1200.610.3.02013	HS SPED SUPPLIES	\$ 150	\$ -	\$ 150	\$ -	\$ 150	\$ 100	\$ (50)	student specific
10.6.1200.640.1.00000	EL SPED BOOKS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	student specific
10.6.1200.640.1.02022	EL SPED BOOKS	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	student specific
10.6.1200.640.2.02022	MS SPED BOOKS	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ -	student specific
10.6.1200.640.3.00000	HS SPED BOOKS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.6.1200.640.3.02013	HS SPED BOOKS	\$ 200	\$ -	\$ 200	\$ -	\$ 200	\$ 100	\$ (100)	student specific
10.6.1200.734.1.00000	EL SPED EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	student specific
10.6.1200.734.1.02022	EL SPED EQUIPMENT	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	student specific
10.6.1200.734.2.00000	MS SPED EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.6.1200.734.2.02022	MS SPED EQUIPMENT	\$ -	\$ -	\$ 7,000	\$ 100	\$ 7,000	\$ 7,000	\$ -	student specific
10.6.1200.810.1.00000	EL SPECIAL ED FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

**BENTON SCHOOL DISTRICT  
FY2026 BUDGET - DRAFT #3  
AS OF JANUARY 23, 2025**

Account	Description	FY2023	FY2023	FY2024	FY2024	FY2025	PROPOSED	DIFFERENCE	NOTES
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	FY2026	FROM FY2025	
							BUDGET	TO FY2026	
	<b>SPECIAL EDUCATION</b>	\$ 167,600	\$ 185,832	\$ 197,153	\$ 175,190	\$ 219,275	\$ 225,375	\$ 6,100	
10.6.1230.564.2.00000	FRENCH POND TUITION	\$ 46,212	\$ 46,212	\$ -	\$ 23,106	\$ -	\$ -	\$ -	
10.6.1231.564.3.00000	KING STREET TUITION	\$ 23,106	\$ -	\$ 46,212	\$ 46,212	\$ 69,318	\$ 46,212	\$ (23,106)	
10.6.1300.562.3.00000	VOC ED TUITION	\$ 10,625	\$ 10,844	\$ 11,169	\$ 11,031	\$ 11,656	\$ 11,656	\$ -	no increase in FY26 rates
10.6.1430.561.1.00000	EL SUMMER TUITION	\$ 1,000	\$ 2,389	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ (1,000)	Includes excess costs
10.6.1430.561.2.00000	MS SUMMER TUITION	\$ 800	\$ -	\$ 800	\$ 3,724	\$ 800	\$ 3,400	\$ 2,600	Includes excess costs
10.6.1430.561.3.00000	HS SUMMER TUITION	\$ 800	\$ -	\$ 800	\$ -	\$ 800	\$ 700	\$ (100)	Includes excess costs
10.6.1430.561.3.02013	HS SUMMER TUITION	\$ 5,000	\$ -	\$ 5,000	\$ 5,177	\$ 5,000	\$ 6,800	\$ 1,800	
10.6.1430.564.2.00000	MS SUMMER TUITION - PRIVATE	\$ -	\$ 991	\$ -	\$ 1,727	\$ -	\$ -	\$ -	Summer field trip FPS
10.6.1430.564.3.00000	HS SUMMER TUITION - PRIVATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,730	\$ 1,730	Summer field trip KSS
	<b>SUMMER SCHOOL</b>	\$ 7,600	\$ 3,380	\$ 7,600	\$ 10,628	\$ 7,600	\$ 12,630	\$ 5,030	
10.6.2150.330.1.00000	EL SPEECH SERVICES	\$ 7,056	\$ 3,955	\$ 8,100	\$ -	\$ 6,000	\$ -	\$ (6,000)	
10.6.2150.330.1.02022	EL SPEECH SERVICES	\$ 4,116	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.6.2150.330.2.00000	MS SPEECH SERVICES	\$ 2,548	\$ -	\$ 14,400	\$ -	\$ 16,125	\$ 20,690	\$ 4,565	IDEA grant covers the first \$7,435(deducted from here)
10.6.2150.330.2.02022	MS SPEECH SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.6.2150.330.3.00000	HS SPEECH SERVICES	\$ 2,286	\$ -	\$ 3,360	\$ -	\$ 3,680	\$ 3,680	\$ -	
	<b>SPEECH/LANGUAGE SERVICES</b>	\$ 16,006	\$ 3,955	\$ 25,860	\$ -	\$ 25,805	\$ 24,370	\$ (1,435)	
10.6.2159.330.1.00000	EL SUMMER SPEECH	\$ 735	\$ -	\$ 750	\$ -	\$ 300	\$ -	\$ (300)	
10.6.2159.330.1.02022	EL SUMMER SPEECH	\$ 490	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.6.2159.330.2.00000	MS SUMMER SPEECH	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,200	\$ 1,500	\$ 300	
10.6.2159.330.2.02022	MS SUMMER SPEECH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.6.2159.330.3.00000	HS SUMMER SPEECH	\$ 317	\$ -	\$ 400	\$ -	\$ 320	\$ 320	\$ -	
	<b>SUMMER SPEECH SERVICES</b>	\$ 1,542	\$ -	\$ 2,650	\$ -	\$ 1,820	\$ 1,820	\$ -	
10.6.2162.330.1.00000	EL PT	\$ -	\$ 14,658	\$ -	\$ 355	\$ -	\$ -	\$ -	
10.6.2162.330.1.02022	EL PT	\$ 6,704	\$ -	\$ -	\$ 10,639	\$ -	\$ -	\$ -	
10.6.2162.330.2.00000	MS PT	\$ -	\$ -	\$ -	\$ -	\$ 5,760	\$ 6,240	\$ 480	
10.6.2162.330.2.02022	MS PT	\$ -	\$ -	\$ 4,905	\$ -	\$ -	\$ -	\$ -	
	<b>PHYSICAL THERAPY SERVICES</b>	\$ 6,704	\$ 14,658	\$ 4,905	\$ 10,994	\$ 5,760	\$ 6,240	\$ 480	
10.6.2163.330.1.00000	EL OT	\$ 1,763	\$ 5,395	\$ 3,465	\$ 4,901	\$ 2,430	\$ -	\$ (2,430)	
10.6.2163.330.1.02022	EL OT	\$ 4,272	\$ -	\$ 4,455	\$ -	\$ -	\$ -	\$ -	
10.6.2163.330.2.00000	MS OT	\$ 3,268	\$ 2,701	\$ 3,645	\$ 3,279	\$ 8,460	\$ 8,730	\$ 270	
10.6.2163.330.2.02022	MS OT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.6.2163.330.3.00000	HS OT	\$ -	\$ 231	\$ 1,620	\$ 981	\$ 2,475	\$ 3,105	\$ 630	
10.6.2163.330.3.02013	HS OT	\$ 1,548	\$ -	\$ 225	\$ -	\$ -	\$ -	\$ -	
	<b>OCCUPATIONAL THERAPY SERVICES</b>	\$ 10,851	\$ 8,327	\$ 13,410	\$ 9,161	\$ 13,365	\$ 11,835	\$ (1,530)	
10.6.2311.111.1.00000	EL SCHOOL BOARD SALARIES	\$ 114	\$ 112	\$ 168	\$ 74	\$ 222	\$ 222	\$ -	
10.6.2311.111.2.00000	MS SCHOOL BOARD SALARIES	\$ 234	\$ 132	\$ 198	\$ 50	\$ 150	\$ 150	\$ -	
10.6.2311.111.3.00000	HS SCHOOL BOARD SALARIES	\$ 252	\$ 156	\$ 234	\$ 76	\$ 228	\$ 228	\$ -	
10.6.2311.220.1.00000	EL SCHOOL BOARD FICA	\$ 9	\$ 9	\$ 13	\$ 6	\$ 17	\$ 17	\$ -	
10.6.2311.220.2.00000	MS SCHOOL BOARD FICA	\$ 18	\$ 10	\$ 15	\$ 4	\$ 11	\$ 11	\$ -	

**BENTON SCHOOL DISTRICT  
FY2026 BUDGET - DRAFT #3  
AS OF JANUARY 23, 2025**

Account	Description	FY2023	FY2023	FY2024	FY2024	FY2025	PROPOSED	DIFFERENCE	NOTES
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	FY2026	FROM FY2025	
							BUDGET	TO FY2026	
10.6.2311.220.3.00000	HS SCHOOL BOARD FICA	\$ 19	\$ 12	\$ 18	\$ 6	\$ 17	\$ 17	\$ -	
10.6.2311.260.1.00000	EL SCHOOL BOARD WORKERS' COMP	\$ 53	\$ 73	\$ 78	\$ 78	\$ 104	\$ 78	\$ (26)	
10.6.2311.260.2.00000	MS SCHOOL BOARD WORKERS' COMP	\$ 109	\$ 86	\$ 92	\$ 92	\$ 70	\$ 94	\$ 24	
10.6.2311.260.3.00000	HS SCHOOL BOARD WORKERS' COMP	\$ 118	\$ 102	\$ 110	\$ 109	\$ 106	\$ 141	\$ 35	
10.6.2311.320.1.00000	EL SCHOOL BOARD PROF ED SERVICES	\$ 19	\$ -	\$ 28	\$ -	\$ 37	\$ 37	\$ -	
10.6.2311.320.2.00000	MS SCHOOL BOARD PROF ED SERVICES	\$ 39	\$ -	\$ 33	\$ -	\$ 25	\$ 25	\$ -	
10.6.2311.320.3.00000	HS SCHOOL BOARD PROF ED SERVICES	\$ 42	\$ -	\$ 39	\$ -	\$ 38	\$ 38	\$ -	
10.6.2311.520.1.00000	EL SCHOOL BOARD LIABILITY INS	\$ 621	\$ 855	\$ 1,007	\$ 1,331	\$ 1,568	\$ 1,167	\$ (401)	total premium \$4,669 (inc. from \$4,237)
10.6.2311.520.2.00000	MS SCHOOL BOARD LIABILITY INS	\$ 1,275	\$ 1,007	\$ 1,187	\$ 899	\$ 1,059	\$ 1,401	\$ 342	
10.6.2311.520.3.00000	HS SCHOOL BOARD LIABILITY INS	\$ 1,373	\$ 1,190	\$ 1,403	\$ 1,367	\$ 1,610	\$ 2,101	\$ 491	
10.6.2311.540.1.00000	EL SCHOOL BOARD ADVERTISING	\$ 19	\$ 48	\$ 28	\$ 89	\$ 37	\$ 37	\$ -	
10.6.2311.540.2.00000	MS SCHOOL BOARD ADVERTISING	\$ 39	\$ 56	\$ 33	\$ 60	\$ 25	\$ 25	\$ -	
10.6.2311.540.3.00000	HS SCHOOL BOARD ADVERTISING	\$ 42	\$ 66	\$ 39	\$ 91	\$ 38	\$ 38	\$ -	
10.6.2311.640.1.00000	EL SCHOOL BOARD BOOKS	\$ 4	\$ -	\$ 6	\$ -	\$ 8	\$ 8	\$ -	
10.6.2311.640.2.00000	MS SCHOOL BOARD BOOKS	\$ 8	\$ -	\$ 7	\$ -	\$ 5	\$ 5	\$ -	
10.6.2311.640.3.00000	HS SCHOOL BOARD BOOKS	\$ 8	\$ -	\$ 8	\$ -	\$ 8	\$ 8	\$ -	
10.6.2311.810.1.00000	EL SCHOOL BOARD DUES & FEES	\$ 171	\$ 408	\$ 252	\$ 540	\$ 540	\$ 432	\$ (108)	NHSBA increased for FY26
10.6.2311.810.2.00000	MS SCHOOL BOARD DUES & FEES	\$ 351	\$ 481	\$ 297	\$ 365	\$ 365	\$ 518	\$ 153	
10.6.2311.810.3.00000	HS SCHOOL BOARD DUES & FEES	\$ 378	\$ 569	\$ 351	\$ 554	\$ 555	\$ 777	\$ 222	
<b>SCHOOL BOARD</b>		<b>\$ 5,316</b>	<b>\$ 5,372</b>	<b>\$ 5,644</b>	<b>\$ 5,791</b>	<b>\$ 6,843</b>	<b>\$ 7,575</b>	<b>\$ 732</b>	
10.6.2313.111.1.00000	EL TREASURER SALARIES	\$ 38	\$ 38	\$ 56	\$ 74	\$ 74	\$ 74	\$ -	
10.6.2313.111.2.00000	MS TREASURER SALARIES	\$ 78	\$ 78	\$ 66	\$ 50	\$ 50	\$ 50	\$ -	
10.6.2313.111.3.00000	HS TREASURER SALARIES	\$ 84	\$ 84	\$ 78	\$ 76	\$ 76	\$ 76	\$ -	
10.6.2313.220.1.00000	EL TREASURER FICA	\$ 3	\$ 3	\$ 4	\$ 6	\$ 5	\$ 5	\$ -	
10.6.2313.220.2.00000	MS TREASURER FICA	\$ 6	\$ 6	\$ 5	\$ 4	\$ 4	\$ 4	\$ -	
10.6.2313.220.3.00000	HS TREASURER FICA	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ -	
10.6.2313.260.1.00000	EL TREASURER WORKERS' COMP	\$ 17	\$ 24	\$ 26	\$ 26	\$ 34	\$ 26	\$ (8)	
10.6.2313.260.2.00000	MS TREASURER WORKERS' COMP	\$ 36	\$ 28	\$ 30	\$ 30	\$ 23	\$ 31	\$ 8	
10.6.2313.260.3.00000	HS TREASURER WORKERS' COMP	\$ 39	\$ 34	\$ 36	\$ 36	\$ 35	\$ 46	\$ 11	
10.6.2313.534.1.00000	EL TREASURER POSTAGE	\$ 6	\$ -	\$ 9	\$ -	\$ 11	\$ 11	\$ -	
10.6.2313.534.2.00000	MS TREASURER POSTAGE	\$ 12	\$ -	\$ 10	\$ -	\$ 8	\$ 8	\$ -	
10.6.2313.534.3.00000	HS TREASURER POSTAGE	\$ 13	\$ -	\$ 12	\$ -	\$ 11	\$ 11	\$ -	
10.6.2313.610.1.00000	EL TREASURER SUPPLIES	\$ 4	\$ -	\$ 6	\$ -	\$ 7	\$ 7	\$ -	
10.6.2313.610.2.00000	MS TREASURER SUPPLIES	\$ 8	\$ -	\$ 7	\$ -	\$ 5	\$ 5	\$ -	
10.6.2313.610.3.00000	HS TREASURER SUPPLIES	\$ 9	\$ -	\$ 8	\$ -	\$ 8	\$ 8	\$ -	
10.6.2313.734.1.00000	EL TREASURER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.6.2313.734.2.00000	MS TREASURER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.6.2313.734.3.00000	HS TREASURER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TREASURER</b>		<b>\$ 359</b>	<b>\$ 301</b>	<b>\$ 359</b>	<b>\$ 308</b>	<b>\$ 357</b>	<b>\$ 368</b>	<b>\$ 11</b>	
10.6.2314.111.1.00000	EL DISTRICT MEETING SERVICES	\$ 12	\$ 9	\$ 17	\$ -	\$ 22	\$ 22	\$ -	
10.6.2314.111.2.00000	MS DISTRICT MEETING SERVICES	\$ 24	\$ 10	\$ 20	\$ -	\$ 15	\$ 15	\$ -	
10.6.2314.111.3.00000	HS DISTRICT MEETING SERVICES	\$ 26	\$ 12	\$ 24	\$ -	\$ 24	\$ 24	\$ -	
10.6.2314.220.1.00000	EL DISTRICT MEETING FICA	\$ 1	\$ 1	\$ 1	\$ -	\$ 2	\$ 2	\$ -	
10.6.2314.220.2.00000	MS DISTRICT MEETING FICA	\$ 1	\$ 1	\$ 2	\$ -	\$ 1	\$ 1	\$ -	
10.6.2314.220.3.00000	HS DISTRICT MEETING FICA	\$ 2	\$ 1	\$ 2	\$ -	\$ 2	\$ 2	\$ -	
10.6.2314.260.1.00000	EL DIST MEETING WORKERS' COMP	\$ 5	\$ 7	\$ 8	\$ 8	\$ 10	\$ 9	\$ (1)	
10.6.2314.260.2.00000	MS DIST MEETING WORKERS' COMP	\$ 11	\$ 9	\$ 9	\$ 9	\$ 7	\$ 9	\$ 2	
10.6.2314.260.3.00000	HS DIST MEETING WORKERS' COMP	\$ 12	\$ 10	\$ 11	\$ 11	\$ 11	\$ 14	\$ 3	
<b>DISTRICT MEETING</b>		<b>\$ 94</b>	<b>\$ 60</b>	<b>\$ 94</b>	<b>\$ 28</b>	<b>\$ 94</b>	<b>\$ 98</b>	<b>\$ 4</b>	

**BENTON SCHOOL DISTRICT  
FY2026 BUDGET - DRAFT #3  
AS OF JANUARY 23, 2025**

Account	Description	FY2023	FY2023	FY2024	FY2024	FY2025	PROPOSED	DIFFERENCE	NOTES
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	FY2026	FROM FY2025	
							BUDGET	TO FY2026	
10.6.2317.330.1.00000	EL AUDIT SERVICES	\$ 162	\$ 252	\$ 266	\$ 333	\$ 352	\$ 352	\$ -	\$950 for FY24 expense
10.6.2317.330.2.00000	MS AUDIT SERVICES	\$ 332	\$ 297	\$ 314	\$ 225	\$ 237	\$ 237	\$ -	
10.6.2317.330.3.00000	HS AUDITSERVICES	\$ 357	\$ 351	\$ 371	\$ 342	\$ 361	\$ 361	\$ -	
	<b>AUDIT SERVICES</b>	<b>\$ 850</b>	<b>\$ 900</b>	<b>\$ 950</b>	<b>\$ 900</b>	<b>\$ 950</b>	<b>\$ 950</b>	<b>\$ -</b>	
10.6.2318.330.1.00000	EL LEGAL SERVICES	\$ 143	\$ -	\$ 210	\$ 32	\$ 278	\$ 278	\$ -	Has ranged from 0 - \$2,200 in the past 7 years
10.6.2318.330.2.00000	MS LEGAL SERVICES	\$ 293	\$ -	\$ 248	\$ 22	\$ 187	\$ 187	\$ -	
10.6.2318.330.3.00000	HS LEGAL SERVICES	\$ 315	\$ -	\$ 293	\$ 32	\$ 285	\$ 285	\$ -	
	<b>LEGAL SERVICES</b>	<b>\$ 750</b>	<b>\$ -</b>	<b>\$ 750</b>	<b>\$ 86</b>	<b>\$ 750</b>	<b>\$ 750</b>	<b>\$ -</b>	
10.6.2321.310.1.00000	EL SAU MGT SERVICES	\$ 4,008	\$ 5,907	\$ 7,020	\$ 9,277	\$ 10,689	\$ 9,347	\$ (1,342)	Final SAU budget
10.6.2321.310.2.00000	MS SAU MGT SERVICES	\$ 8,227	\$ 6,962	\$ 8,274	\$ 6,268	\$ 7,222	\$ 11,216	\$ 3,994	
10.6.2321.310.3.00000	HS SAU MGT SERVICES	\$ 8,860	\$ 8,227	\$ 9,778	\$ 9,527	\$ 10,977	\$ 16,824	\$ 5,847	
	<b>OFFICE OF SUPERINTENDENT</b>	<b>\$ 21,096</b>	<b>\$ 21,096</b>	<b>\$ 25,072</b>	<b>\$ 25,072</b>	<b>\$ 28,888</b>	<b>\$ 37,387</b>	<b>\$ 8,499</b>	
10.6.2721.510.1.00000	EL PUPIL TRANSPORTATION	\$ 6,759	\$ 10,019	\$ 10,260	\$ 13,575	\$ 13,964	\$ 14,383	\$ 419	New contract to be bid - est 3% increase
10.6.2721.510.2.00000	MS PUPIL TRANSPORTATION	\$ 13,874	\$ 11,807	\$ 12,092	\$ 9,172	\$ 9,435	\$ 9,718	\$ 283	
10.6.2721.510.3.00000	HS PUPIL TRANSPORTATION	\$ 14,941	\$ 13,955	\$ 14,290	\$ 13,941	\$ 14,342	\$ 14,772	\$ 430	
	<b>REGULAR TRANSPORTATION</b>	<b>\$ 35,574</b>	<b>\$ 35,781</b>	<b>\$ 36,642</b>	<b>\$ 36,688</b>	<b>\$ 37,741</b>	<b>\$ 38,873</b>	<b>\$ 1,132</b>	
10.6.2722.510.1.00000	EL SPECIAL TRANSPORTATION	\$ 2,550	\$ -	\$ 3,000	\$ -	\$ 3,420	\$ 3,420	\$ -	
10.6.2722.510.1.02022	2022 EL SPECIAL TRANSPORTATION	\$ 2,550	\$ -	\$ -	\$ 591	\$ -	\$ -	\$ -	
10.6.2722.510.2.00000	MS SPECIAL TRANSPORTATION	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.6.2722.510.2.02022	MS SPECIAL TRANSPORTATION	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,420	\$ 3,420	\$ -	
10.6.2722.510.3.00000	HS SPECIAL TRANSPORTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.6.2722.510.3.02013	HS SPECIAL TRANSPORTATION	\$ 7,600	\$ 7,204	\$ 7,600	\$ 6,491	\$ 7,600	\$ 7,600	\$ -	
	<b>SPECIAL TRANSPORTATION</b>	<b>\$ 13,100</b>	<b>\$ 7,204</b>	<b>\$ 13,600</b>	<b>\$ 7,082</b>	<b>\$ 14,440</b>	<b>\$ 14,440</b>	<b>\$ -</b>	
10.6.2723.510.3.00000	VOCATIONAL TRANSPORTATION	\$ 550	\$ 649	\$ 600	\$ 647	\$ 700	\$ 700	\$ -	
10.6.5252.930.0.00000	TRANSFER TO EXPEND TRUST FUND	\$ -	\$ 11,332	\$ 3,278	\$ 65,144	\$ -	\$ -	\$ -	FY24-\$3,278 Add adequacy aid-unanticipated (approved by voters)-placeholder
10.6.5310.561.0.00000	TUITION TO CHARTER SCHOOLS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL EXPENDITURES-GENERAL FUND</b>	<b>\$ 677,746</b>	<b>\$ 612,150</b>	<b>\$ 617,451</b>	<b>\$ 719,588</b>	<b>\$ 692,148</b>	<b>\$ 723,136</b>	<b>\$ 30,988</b>	
	<b>GRANT EXPENDITURES (IDEA)</b>	<b>\$ -</b>	<b>\$ 6,080</b>	<b>\$ -</b>	<b>\$ 5,328</b>	<b>\$ 8,275</b>	<b>\$ 7,435</b>	<b>\$ (840)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>\$ 677,746</b>	<b>\$ 618,230</b>	<b>\$ 617,451</b>	<b>\$ 724,916</b>	<b>\$ 700,423</b>	<b>\$ 730,571</b>	<b>\$ 30,148</b>	
	<b>GENERAL FUND: SURPLUS (DEFICIT)</b>	<b>\$ -</b>	<b>\$ 23,812</b>	<b>\$ -</b>	<b>\$ (65,144)</b>	<b>\$ -</b>	<b>\$ -</b>		
	<b>BUDGET INCREASE OVER PY BUDGET</b>	<b>-0.35%</b>		<b>-8.90%</b>		<b>12.10%</b>	<b>4.48%</b>		