

Account	DESE	Description	FY22 Actuals	FY23 Requested Budget	FY23 Requested FTE	FY24 Requested Budget	FY24 Requested FTE	FY24/FY23 Budget Dif	%
201.1110.120.370.9.3530.25301.1	1110	School Comm. Clerical Salary - 25301	1,045	3,500	0.00	3,500.00	0.00	0	0.00%
201.1110.240.370.9.3530.25354.1	1110	School Comm. Contr. Services - 25354	5,762	1,000	0.00	1,000.00		0	0.00%
201.1110.250.370.9.3530.25351.1	1110	School Committee S/M - 25351	1,214	1,600	0.00	1,600.00		0	0.00%
201.1110.260.370.9.3530.25352.1	1110	School Committee Dues - 25352	-	6,800	0.00	7,000.00		200	2.94%
201.1110.260.370.9.3530.25353.1	1110	School Committee Conferences - 25353	138	500	0.00	500.00		0	0.00%
201.1210.110.370.9.3510.25101.1	1210	Superintendent's Salary - 25101	90,178	99,260	0.40	101,741.00	0.40	2,481	2.50%
201.1210.120.370.9.3510.25102.1	1210	Supt. Support Staff - 25102	31,517	32,306	0.40	33,114.00	0.40	808	2.50%
201.1210.240.370.9.3510.25153.1	1210	Super. Contracted Serv. - 25153	2,661	1,800	0.00	0.00		-1,800	-100.00%
201.1210.250.370.9.3510.25151.1	1210	Supt. S/M - 25151	1,118	4,550	0.00	4,600.00		50	1.10%
201.1210.260.370.9.3510.25152.1	1210	Supt. Consultant Contract - 25152	-	12,500	0.00	5,000.00		-7,500	-60.00%
201.1210.260.370.9.3510.25154.1	1210	Supt. Memberships - 25154	2,130	5,150	0.00	5,300.00		150	2.91%
201.1210.260.370.9.3510.25156.1	1210	Supt. Prof. Development - 25156	2,569	2,000	0.00	2,000.00		0	0.00%
201.1230.110.370.1.7220.72201.1	1230	METCO Academic Liason-72201	-	73,625	1.00	0.00	0.00	-73,625	-100.00%
201.1230.120.370.9.2340.23405.1	1230	Neg. Funds - Non-Bargaining - 23405	-	25,000	0.00	25,000.00	0.00	0	0.00%
201.1410.110.370.9.3510.25106.1	1410	Dir. of Finance & Operations Sal. - 25106	85,718	95,607	0.50	94,813.00	0.50	-794	-0.83%
201.1410.120.370.9.3510.25107.1	1410	Financial Serv. Staff Salary - 25107	220,902	238,159	2.70	244,708.00	2.70	6,549	2.75%
201.1410.240.370.9.3510.25157.1	1410	Toner Service - 25157	16,161	20,569	0.00	21,186.07		617	3.00%
201.1410.240.370.9.3510.25172.1	1410	Bus. Office Contr. Services - 25172	5,056	4,850	0.00	4,995.50		146	3.00%
201.1410.250.370.9.3510.25171.1	1410	Bus. Office S/M - 25171	2,411	2,500	0.00	2,575.00		75	3.00%
201.1410.260.370.9.3510.25174.1	1410	Bus. Office Memberships - 25174	691	1,100	0.00	1,030.00		-70	-6.36%
201.1410.260.370.9.3510.25175.1	1410	Bus. Office Prof. Development - 25175	3,512	2,000	0.00	2,060.00		60	3.00%
201.1420.110.370.9.3510.25108.1	1420	Human Resources Admin. Sal. - 25108	49,534	50,773	0.40	54,275.00	0.40	3,502	6.90%
201.1420.120.370.9.3510.25109.1	1420	Human Resources Staff Sal. - 25109	47,176	50,068	0.80	51,444.00	0.80	1,376	2.75%
201.1420.240.370.9.3510.25182.1	1420	Human Resources Contr. Services - 25182	14,606	13,375	0.00	13,776.00		401	3.00%
201.1420.250.370.9.3510.25181.1	1420	Human Resources S/M - 25181	3,822	1,400	0.00	1,442.00		42	3.00%
201.1420.260.370.9.3510.25184.1	1420	Human Resources Memberships - 25184	-	220	0.00	226.60		7	3.00%
201.1420.260.370.9.3510.25185.1	1420	Human Resources Prof. Development - 25185	-	1,000	0.00	1,030.00		30	3.00%
201.1420.260.370.9.3510.25186.1	1420	Human Resources Recruiting Exp. - 25186	225	1,000	0.00	1,030.00		30	3.00%
201.1430.260.370.9.3510.25191.1	1430	Legal Services - 25191	72,758	40,000	0.00	40,000.00		0	0.00%
201.1450.110.370.9.4630.26301.1	1450	Dir. of Info. Tech.Salary - 26301	79,172	81,152	0.50	83,180.00	0.50	2,028	2.50%
201.1450.120.370.9.4630.26304.1	1450	I. T. Services Clerical Sal. - 26304	29,582	31,199	0.38	31,978.00	0.37	779	2.50%
201.1450.130.370.1.1020.20201.1	1450	Instr. Tech. Specialist - 20201	91,694	97,745	1.00	104,449.00	1.00	6,704	6.86%
201.1450.130.370.1.1020.20203.1	1450	Inst. Tech Longevity - 20203	-	1,989	0.00	1,989.00	0.00	0	0.00%
201.1450.130.370.9.4630.26302.1	1450	I.T. Unit Ldr. Salary - 26302	116,014	170,809	1.50	175,506.00	1.50	4,697	2.75%

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201.1450.130.370.9.4630.26303.1	1450	I.T. Sr. Support Analyst Salary - 26303	311,056	329,686	4.00	338,752.00	4.00	9,066	2.75%
201.1450.240.900.9.4630.26353.1	1450	Contr. Serv. - Web Page - 26353	627	3,000	0.00	3,090.00		90	3.00%
201.1450.250.370.9.4630.26351.1	1450	I.T. Services Office S/M - 26351	23,450	15,000	0.00	15,450.00		450	3.00%
201.1450.260.370.9.4630.26355.1	1450	I. T. Services New Equipment - 26355	21,885	70,000	0.00	72,100.00		2,100	3.00%
201.1450.260.370.9.4630.26363.1	1450	Admin. Software Support - 26363	100,592	73,000	0.00	75,190.00		2,190	3.00%
201.2110.110.370.2.1200.22001.1	2110	SPED Director Salary - 22001	85,822	70,000	0.40	71,925.00	0.40	1,925	2.75%
201.2110.110.370.2.1200.22401.1	2110	Special Ed Coordinator - 22401	125,000	128,125	1.00	131,648.00	1.00	3,523	2.75%
201.2110.110.370.9.3510.22259.1	2110	DEI Building Leads - 22259	-	2,669	0.00	3,500.00	0.00	831	31.14%
201.2110.110.370.9.3510.25115.1	2110	Dir. of Teaching/Learning Salary - 25115	80,246	82,253	0.40	84,515.00	0.40	2,262	2.75%
201.2110.110.900.9.3510.15116.1	2110	DEI Director - 15116	-	57,149	0.40	58,721.00	0.40	1,572	2.75%
201.2110.120.370.2.1200.22008.1	2110	SPED Clerical Salary - 22008	117,101	117,167	1.80	120,388.00	1.80	3,221	2.75%
201.2110.120.370.9.3510.21104.1	2110	Teach/Learning Support Staff - 25104	117,101	63,372	0.80	64,955.00	0.80	1,583	2.50%
201.2110.130.370.9.3510.22258.1	2110	DEI Intern - 22258	-	8,000	0.00	27,000.00	0.60	19,000	237.50%
201.2110.240.370.9.3510.22260.1	2110	DEI Contract Services - 22260	2,500	2,200	0.00	30,809.00		28,609	1300.41%
201.2110.250.370.2.1200.22051.1	2110	SPED Supervision S/M - 22051	3,241	-	0.00	2,000.00		2,000	#DIV/0!
201.2110.250.370.9.1120.21251.1	2110	Librayr/Media Office S/M - 21251	945	1,458	0.00	1,458.00		0	0.00%
201.2110.250.370.9.3510.22256.1	2110	DEI Supplies and Materials - 22256	-	1,000	0.00	1,708.00		708	70.80%
201.2110.250.370.9.3510.25161.1	2110	Dir T&L S/M - 25161	303	924	0.00	865.20		-59	-6.36%
201.2110.260.370.2.1200.22066.1	2110	Special Education Non District Travel - 22066	-	1,200	0.00	1,200.00		0	0.00%
201.2110.260.370.9.3510.22257.1	2110	ADL Training - 22257	-	3,500	0.00	7,000.00		3,500	100.00%
201.2110.260.370.9.3510.25164.1	2110	Dir T/L Development - 25164	1,600	2,750	0.00	2,575.00		-175	-6.36%
201.2120.240.370.9.7220.72252.1	2120	METCO Contracted Services - 72252	150	-	0.00	0.00		0	#DIV/0!
201.2120.250.370.9.7220.72254.1	2120	METCO Supplies and Materials - 72254	99	-	0.00	0.00		0	#DIV/0!
201.2210.110.370.9.3520.25201.1	2210	Principal's Salary - 25201	182,378	186,938	1.00	192,078.00	1.00	5,140	2.75%
201.2210.110.370.9.3520.25203.1	2210	Asst. Principals Salary - 25203	295,709	303,102	2.00	311,437.00	2.00	8,335	2.75%
201.2210.120.370.9.3520.25202.1	2210	Principals Clerical Salary - 25202	263,959	269,500	4.00	276,238.00	4.00	6,738	2.50%
201.2210.250.370.9.3520.25251.1	2210	Principals S/M - 25251	25,695	31,530	0.00	50,750.00		19,220	60.96%
201.2210.260.370.9.3520.25253.1	2210	Graduation Expenses - 25253	22,618	26,283	0.00	28,877.58		2,595	9.87%
201.2210.260.370.9.3520.25254.1	2210	Prin. Prof. Development - 25254	1,715	6,550	0.00	7,150.00		600	9.16%
201.2220.110.370.1.1050.20502.1	2220	English Dept. Chair Salary - 20502	72,966	75,057	0.50	77,094.00	0.50	2,037	2.71%
201.2220.110.370.1.1080.20802.1	2220	World Lang. Dept. Chair Salary - 20802	72,966	75,057	0.50	77,094.00	0.50	2,037	2.71%
201.2220.110.370.1.1110.21102.1	2220	Hlth & Fitness Dept. Chair Salary - 21102	72,966	75,057	0.50	77,094.00	0.50	2,037	2.71%
201.2220.110.370.1.1140.21402.1	2220	Mathematics Dept. Chair Salary - 21402	67,651	75,057	0.50	77,094.00	0.50	2,037	2.71%

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201.2220.110.370.1.1180.21802.1	2220	Science Dept. Chair Salary - 21802	74,530	76,661	0.50	78,741.00	0.50	2,080	2.71%
201.2220.110.370.1.1190.21902.1	2220	Soc. Studies Dept. Chair Salary - 21902	69,543	75,057	0.50	73,522.00	0.50	-1,535	-2.05%
201.2220.110.370.2.1200.22011.1	2220	Special Education Dept. Head - 22011	65,759	71,081	0.50	73,018.00	0.50	1,937	2.73%
201.2220.120.370.1.2400.24001.1	2220	Paras: Dept. Clerical Salary - 24001	125,127	129,827	2.90	133,073.00	2.90	3,246	2.50%
201.2305.110.370.1.1010.20101.1	2305	Art Teaching Salary - 20101	701,608	706,825	5.75	628,206.00	5.00	-78,619	-11.12%
201.2305.110.370.1.1010.20104.1	2305	Art Longevity - 20104	7,760	11,930	0.00	10,191.00	0.00	-1,739	-14.58%
201.2305.110.370.1.1050.20501.1	2305	English Teaching Salary - 20501	1,600,792	1,654,121	15.00	1,687,276.00	15.50	33,155	2.00%
201.2305.110.370.1.1050.20503.1	2305	English Longevity - 20503	31,039	33,801	0.00	32,607.00	0.00	-1,194	-3.53%
201.2305.110.370.1.1070.20701.1	2305	ELL Teaching Salary - 20701	122,202	128,243	1.00	131,770.00	1.00	3,527	2.75%
201.2305.110.370.1.1070.20703.1	2305	Reading Specialist - 20703	125,115	65,000	1.00	36,693.00	0.50	-28,307	-43.55%
201.2305.110.370.1.1080.20801.1	2305	World Lang. Teaching Salary - 20801	1,597,248	1,624,633	14.00	1,669,984.00	14.00	45,351	2.79%
201.2305.110.370.1.1080.20803.1	2305	World Lang. Longevity - 20803	24,789	29,824	0.00	30,569.00	0.00	745	2.50%
201.2305.110.370.1.1110.21101.1	2305	Health & Fitness Tch. Salary - 21101	492,666	579,114	5.50	555,786.00	4.75	-23,328	-4.03%
201.2305.110.370.1.1110.21103.1	2305	Hlth & Fitness Longevity - 21103	19,399	20,877	0.00	17,323.00	0.00	-3,554	-17.02%
201.2305.110.370.1.1140.21401.1	2305	Mathematics Teaching Salary - 21401	2,025,204	1,995,082	18.00	2,231,530.00	18.75	236,448	11.85%
201.2305.110.370.1.1140.21403.1	2305	Mathematics Longevity - 21403	35,887	37,777	0.00	38,721.00	0.00	944	2.50%
201.2305.110.370.1.1150.21501.1	2305	Music Teaching Salary - 21501	232,770	238,590	2.00	179,510.00	1.75	-59,080	-24.76%
201.2305.110.370.1.1150.21505.1	2305	Music Longevity - 21505	2,910	4,971	0.00	1,988.00	0.00	-2,983	-60.01%
201.2305.110.370.1.1180.21801.1	2305	Science Teaching Salary - 21801	1,884,535	1,940,551	18.00	2,073,753.00	18.50	133,202	6.86%
201.2305.110.370.1.1180.21803.1	2305	Science Longevity - 21803	32,717	41,754	0.00	40,760.00	0.00	-994	-2.38%
201.2305.110.370.1.1190.21901.1	2305	Social Studies Teaching Salary - 21901	1,674,171	1,732,195	14.25	1,748,797.00	14.25	16,602	0.96%
201.2305.110.370.1.1190.21903.1	2305	Soc. Studies Longevity - 21903	49,468	53,684	0.00	55,026.00	0.00	1,342	2.50%
201.2305.110.370.1.1250.22501.1	2305	Theatre Arts Teaching Salary - 22501	28,369	29,078	0.25	29,878.00	0.25	800	2.75%
201.2305.110.370.1.2340.23402.1	2305	Professional Contingency - 23402	-	150,000	0.00	50,000.00	0.00	-100,000	-66.67%
201.2305.110.370.2.1200.22002.1	2305	SPED Teaching Salary - 22002	1,509,680	1,545,050	14.80	1,779,572.00	15.20	234,522	15.18%
201.2305.110.370.2.1200.22005.1	2305	SPED Alt Ed. Regular Teaching Salary - 22005	58,356	58,683	0.50	86,421.00	0.75	27,738	47.27%
201.2305.110.370.2.1200.22009.1	2305	Pathways Summer Prog. Sal. - 22009	28,000	29,307	0.00	30,040.00	0.00	733	2.50%
201.2305.110.370.2.1200.22012.1	2305	Special Ed. Longevity - 22012	12,610	14,912	0.00	15,285.00	0.00	373	2.50%
201.2305.110.370.2.1200.22014.1	2305	ESY Professional Staff - 22014	4,717	15,625	0.00	15,625.00	0.00	0	0.00%
201.2305.110.900.2.1200.22068.1	2305	ctors - Special Ed In-District Employees - 22068	-	3,000	0.00	3,000.00	0.00	0	0.00%
201.2305.130.370.2.1200.22014.1	2305	ESY Aides & Tutors - 22014	-	4,500	0.00	4,500.00	0.00	0	0.00%
201.2315.110.370.1.1130.21301.1	2315	Senior Project Advisor Salary - 21301	31,279	29,825	0.25	32,943.00	0.25	3,118	10.45%
201.2320.110.370.2.1200.22010.1	2320	H.S. S/L Pathologist - 22010	141,990	122,278	1.00	132,211.00	1.00	9,933	8.12%
201.2320.110.370.2.1200.22014.1	2320	Home and Hospital Instruction - 22014	-	10,000	0.00	10,000.00	0.00	0	0.00%

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201.2320.240.370.2.1200.22053.1	2320	Special Education Translations - 22053	-	-	0.00	25,000.00		25,000	#DIV/0!
201.2320.240.370.2.1200.22055.1	2320	SPED Contracted Services (Instructional)- 22055	346,760	143,377	0.00	126,600.00		-16,777	-11.70%
201.2325.130.370.1.1210.22102.1	2325	Substitute Salary - 22102	146,539	70,000	0.00	70,000.00	0.00	0	0.00%
201.2325.130.370.1.1210.22104.1	2325	Long Term Subs - 22104	80,569	70,000	0.00	70,000.00	0.00	0	0.00%
201.2325.130.370.2.1210.22103.1	2325	Substitute Special Ed Salary - 22103	-	3,500	0.00	3,500.00	0.00	0	0.00%
201.2325.130.370.2.1210.22103.1	2325	Special Education Subs - 22103	-	-	0.00	0.00		0	#DIV/0!
201.2330.130.370.1.2350.23501.1	2330	Copy Service Operator Salary - 23501	23,844	24,439	0.40	25,111.00	0.40	672	2.75%
201.2330.130.370.2.1200.22003.1	2330	SPED Tutor Salary - 22003	1,080,708	1,076,444	25.54	1,225,850.00	26.67	149,406	13.88%
201.2330.130.370.2.1200.22007.1	2330	SPED Aides Salary - 22007	38,118	39,071	1.00	40,048.00	1.00	977	2.50%
201.2340.110.370.1.1120.21202.1	2340	CCHS Librarian Salary - 21202	128,244	131,450	1.00	139,141.00	1.00	7,691	5.85%
201.2340.110.370.1.1120.21209.1	2340	Librarian Longevity - 21209	-	3,977	0.00	3,977.00	0.00	0	0.00%
201.2340.130.370.1.1120.21204.1	2340	Library Aides Salary - 21204	56,543	57,229	1.00	58,660.00	1.00	1,431	2.50%
201.2353.110.370.9.1160.21602.1	2353	Curr.. Dev. Stipends - 21602	35,200	66,900	0.00	66,900.00	0.00	0	0.00%
201.2353.110.370.9.1160.21608.1	2353	Staff Dev. Professional Salary - 21608	11,848	12,705	0.00	12,705.00	0.00	0	0.00%
201.2355.130.370.9.1160.21604.1	2355	Professional Dev. Substitute Salary - 21604	-	16,000	0.00	16,000.00	0.00	0	0.00%
201.2356.260.900.2.1200.22068.1	2356	Special Ed Summer Training (R&D) - 22068	-	7,500	0.00	7,500.00		0	0.00%
201.2356.260.900.2.1200.22069.1	2356	Special Ed Conferences and Workshops - 22069	-	7,500	0.00	7,500.00		0	0.00%
201.2357.110.370.9.1160.21609.1	2357	Staff Dev. Tuition Reimbursement - 21609	10,767	30,000	0.00	30,000.00	0.00	0	0.00%
201.2357.110.370.9.1160.21610.1	2357	Staff Dev. Mentoring - 21610	2,897	16,000	0.00	16,000.00	0.00	0	0.00%
201.2357.240.370.9.1160.21656.1	2357	Staff Dev. Contracted Services - 21656	141,241	60,441	0.00	63,573.67		3,133	5.18%
201.2357.250.370.9.1160.21651.1	2357	Curr. Dev. S/M - 21651	4,211	7,168	0.00	7,526.40		358	5.00%
201.2357.260.370.9.1160.21655.1	2357	Staff Dev. Conferences - 21655	1,179	24,255	0.00	25,467.75		1,213	5.00%
201.2357.260.370.9.1160.21661.1	2357	District Memberships - 21661	950	27,500	0.00	28,875.00		1,375	5.00%
201.2357.260.900.2.1200.22068.1	2357	SPED Professional Development - 22068	198		0.00	0.00		0	#DIV/0!
201.2358.260.900.2.1200.22068.1	2358	Special Ed Professional Development - 22068	-	25,600	0.00	0.00		-25,600	-100.00%
201.2410.260.370.1.1010.20152.1	2410	Art Textbooks - 20152	445	445	0.00	445.00		0	0.00%
201.2410.260.370.1.1050.20552.1	2410	English Textbooks - 20552	6,923	18,148	0.00	11,720.00		-6,428	-35.42%
201.2410.260.370.1.1080.20852.1	2410	World Language Textbooks - 20852	25,978	13,234	0.00	6,811.22		-6,423	-48.53%
201.2410.260.370.1.1110.21153.1	2410	Health Textbooks - 21153	3,846	5,088	0.00	6,872.25		1,784	35.07%
201.2410.260.370.1.1140.21452.1	2410	Mathematics Textbooks - 21452	(2,047)		0.00	0.00		0	#DIV/0!
201.2410.260.370.1.1150.21554.1	2410	Music Supply and Materials- 21554	2,865	5,000	0.00	8,000.00		3,000	60.00%
201.2410.260.370.1.1180.21852.1	2410	Science Textbooks - 21852	(1,810)	6,107	0.00	325.00		-5,782	-94.68%

Account	DESE	Description	FY22 Actuals	FY23 Requested Budget	FY23 Requested FTE	FY24 Requested Budget	FY24 Requested FTE	FY24/FY23 Budget Dif	%
201.2410.260.370.1.1190.21952.1	2410	Social Studies Textbooks - 21952	6,106	635	0.00	2,034.99		1,400	220.47%
201.2410.260.370.1.1220.22252.1	2410	Applied Tech. Textbooks - 22252	44		0.00	0.00		0	#DIV/0!
201.2410.260.370.2.1200.22067.1	2410	SPED Equipment Repair - 22067	-	-	0.00	0.00		0	#DIV/0!
201.2415.240.370.9.1120.21257.1	2415	Audio-Visual Maintenance Contracts - 21257	-	2,500	0.00	2,500.00		0	0.00%
201.2415.250.370.9.1120.21252.1	2415	Library S/M - 21252	562	500	0.00	500.00		0	0.00%
201.2415.250.370.9.1120.21253.1	2415	Library/Media Software S/M - 21253	-	1,310	0.00	1,310.00		0	0.00%
201.2415.250.370.9.1120.21254.1	2415	Audio-Visual S/M - 21254	-	1,000	0.00	1,000.00		0	0.00%
201.2415.260.370.1.1120.21256.1	2415	CCHS Library Books - 21256	3,726	3,864	0.00	3,864.00		0	0.00%
201.2415.260.370.9.1120.21259.1	2415	Databases - 21259	-	13,681	0.00	10,324.05		-3,357	-24.54%
201.2420.240.370.1.1010.20153.1	2420	Art Maintenance Contracts - 20153	2,470	2,470	0.00	2,470.00		0	0.00%
201.2420.240.370.1.1150.21553.1	2420	Music Maintenance Contracts - 21553	10,960	10,000	0.00	15,500.00		5,500	55.00%
201.2420.240.370.1.1180.21853.1	2420	Science Maintenance Contracts - 21853	-	4,000	0.00	4,500.00		500	12.50%
201.2420.240.370.1.1180.21856.1	2420	Geology Field Trip - 21856	-	-	0.00	1,500.00		1,500	#DIV/0!
201.2420.240.370.1.1180.21857.1	2420	Robotics - 21857	9,453	11,250	0.00	12,510.00		1,260	11.20%
201.2420.240.370.1.2350.23552.1	2420	Copier Lease/Purchase - 23552	14,886	10,500	0.00	10,500.00		0	0.00%
201.2420.240.370.9.3520.25252.1	2420	Principals Copier Maintenance - 25252	2,521	2,500	0.00	2,500.00		0	0.00%
201.2420.260.370.1.1110.21152.1	2420	Hlth. & Fitness Replacement Equip. - 21152	5,987	6,393	0.00	9,168.30		2,775	43.41%
201.2420.260.370.1.1180.21854.1	2420	Science Toxic Waste Disposal - 21854	-	2,000	0.00	2,000.00		0	0.00%
201.2420.260.370.1.1180.21855.1	2420	Science Equipment - 21855	6,992	7,300	0.00	9,680.00		2,380	32.60%
201.2430.240.370.1.1250.22552.1	2430	Theatre Arts Contract Services - 22552	2,450	14,000	0.00	14,420.00		420	3.00%
201.2430.250.370.1.1010.20151.1	2430	Art Teaching S/M - 20151	35,636	35,000	0.00	36,750.00		1,750	5.00%
201.2430.250.370.1.1020.20251.1	2430	Computer Instr. S/M - 20251	18,128	30,000	0.00	30,000.00		0	0.00%
201.2430.250.370.1.1050.20551.1	2430	English Teaching S/M - 20551	3,084	4,253	0.00	6,871.00		2,618	61.56%
201.2430.250.370.1.1070.20751.1	2430	ELL S/M - 20751	4,362	500	0.00	550.00		50	10.00%
201.2430.250.370.1.1080.20851.1	2430	World Lang. Teaching S/M - 20851	4,821	5,553	0.00	5,677.56		125	2.24%
201.2430.250.370.1.1110.21151.1	2430	Health & Fitness S/M - 21151	1,340	1,724	0.00	1,878.79		155	8.98%
201.2430.250.370.1.1140.21451.1	2430	Mathematics Tch. S/M - 21451	6,217	5,694	0.00	12,037.38		6,343	111.40%
201.2430.250.370.1.1150.21551.1	2430	Music Teaching S/M - 21551	3,771	5,000	0.00	2,000.00		-3,000	-60.00%
201.2430.250.370.1.1180.21851.1	2430	Science Teaching S/M - 21851	22,915	20,250	0.00	21,870.00		1,620	8.00%
201.2430.250.370.1.1190.21951.1	2430	Social Studies Tch. S/M - 21951	6,152	4,912	0.00	7,187.00		2,275	46.32%
201.2430.250.370.1.1220.22251.1	2430	Applied Tech. Teaching S/M - 22251	12,496	10,800	0.00	10,800.00		0	0.00%
201.2430.250.370.1.1250.22551.1	2430	Theatre Arts Tch. S/M - 22551	17,928	11,000	0.00	11,330.00		330	3.00%
201.2430.250.370.1.2320.23251.1	2430	Central Supply S/M - 23251	196	5,050	0.00	5,050.00		0	0.00%
201.2430.250.370.1.2350.23551.1	2430	Copy Service S/M - 23551	2,320	4,500	0.00	4,500.00		0	0.00%
201.2430.250.370.2.1200.22052.1	2430	Special Ed Teaching S/M - 22052	12,251	20,000	0.00	22,081.00		2,081	10.41%

Account	DESE	Description	FY22 Actuals	FY23 Requested Budget	FY23 Requested FTE	FY24 Requested Budget	FY24 Requested FTE	FY24/FY23 Budget Dif	%
201.2430.250.370.2.1200.22052.1	2430	Special Education Office S/M - 22052	12,251	7,718	0.00	7,800.00		82	1.06%
201.2430.250.370.2.1200.22065.1	2430	Pathways Program and Launch S/M - 22065	5,356	-	0.00	0.00		0	#DIV/0!
201.2440.130.370.1.1150.21503.1	2440	Music Field Trip Salary - 21503	2,074	3,500	0.00	3,500.00	0.00	0	0.00%
201.2440.130.370.1.2370.23701.1	2440	Field Trip Drivers Salary - 23701	12,329	15,000	0.00	15,000.00	0.00	0	0.00%
201.2440.130.370.2.1200.22004.1	2440	SPED Home Tutor Salary - 22004	-	-	0.00	0.00		0	#DIV/0!
201.2440.240.370.1.1130.21351.1	2440	Virtual H.S. Membership Fee - 21351	16,700	15,000	0.00	20,000.00		5,000	33.33%
201.2440.260.370.1.1150.21552.1	2440	Music Registration Fees - 21552	3,520	5,000	0.00	5,700.00		700	14.00%
201.2440.260.370.1.2410.24151.1	2440	School District Travel - 24151	5,702	7,000	0.00	7,210.00		210	3.00%
201.2440.260.370.2.1200.22057.1	2440	SPED Non-District Travel - 22057	224	10,000	0.00	10,000.00		0	0.00%
201.2440.260.370.2.1200.22064.1	2440	SPED Assistive Technology - 22064	-	-	0.00	0.00		0	#DIV/0!
201.2440.260.900.1.1150.21557.1	2440	Music Accompanist - 21557	15,750	18,000	0.00	20,800.00		2,800	15.56%
201.2451.250.370.1.1020.20253.1	2451	Computer Hardware - 20253	393,270	409,000	0.00	409,000.00		0	0.00%
201.2451.250.370.1.1020.20254.1	2451	Computer Lease - 20254	-	-	0.00	0.00		0	#DIV/0!
201.2451.250.370.2.1200.22067.1	2451	Special Education Instructional Hardware - 22067	-	2,000	0.00	2,000.00		0	0.00%
201.2451.260.370.1.1010.20255.1	2451	Art-Software - 20155	2,921	3,877	0.00	5,000.00		1,123	28.97%
201.2451.260.370.1.1050.20256.1	2451	English Software - 20256	18,918	30,731	0.00	13,366.83		-17,364	-56.50%
201.2451.260.370.1.1080.20257.1	2451	World Language Software - 20257	21,559	33,775	0.00	36,924.96		3,150	9.33%
201.2451.260.370.1.1110.20258.1	2451	Health & Fitness Software - 20258	3,798	6,510	0.00	2,500.00		-4,010	-61.60%
201.2451.260.370.1.1120.20259.1	2451	Library/Media Software - 20259	20,183	26,799	0.00	26,799.00		0	0.00%
201.2451.260.370.1.1140.20260.1	2451	Mathematics Software - 20260	7,711	7,140	0.00	8,430.00		1,290	18.07%
201.2451.260.370.1.1180.20261.1	2451	Science Software - 20261	9,726	5,501	0.00	1,631.41		-3,870	-70.34%
201.2451.260.370.1.1190.20262.1	2451	Social Studies Software - 20262	6,101	6,190	0.00	4,375.00		-1,815	-29.32%
201.2451.260.370.1.1200.20263.1	2451	SPED Computer Software - 20263	6,101	-	0.00	0.00		0	#DIV/0!
201.2451.260.370.1.1250.20264.1	2451	Theatre Arts Software - 20264	19	1,596	0.00	1,643.88		48	3.00%
201.2451.260.370.1.2330.20265.1	2451	Rivers Software-20265	1,006	2,612	0.00	2,689.40		77	2.96%
201.2453.260.370.1.1120.21258.1	2453	CCHS On-Line Search - 21258	-	533	0.00	533.00		0	0.00%
201.2455.250.900.2.1200.22015.1	2455	Special Education Licenses - 22015	-	2,180	0.00	0.00		-2,180	-100.00%
201.2455.260.370.2.1200.22058.1	2455	Special Ed Instructional Software - 22058	-	1,000	0.00	19,490		18,490	1849.00%
201.2710.110.370.1.1090.20901.1	2710	Guidance Professional Salary - 20901	1,048,603	1,035,109	9.50	1,157,500.00	9.50	122,391	11.82%
201.2710.110.370.1.1090.20905.1	2710	Registrar Salary - 20905	50,864	51,637	1.00	52,928.00	0.00	1,291	2.50%
201.2710.110.370.1.1090.20907.1	2710	Guidance Dept. Chair Salary - 20907	74,530	76,661	0.50	78,741.00	0.50	2,080	2.71%
201.2710.110.370.1.1090.20908.1	2710	Guidance Longevity - 20908	24,248	24,854	0.00	25,475.00	0.00	621	2.50%

Account	DESE	Description	FY22 Actuals	FY23 Requested Budget	FY23 Requested FTE	FY24 Requested Budget	FY24 Requested FTE	FY24/FY23 Budget Dif	%
201.2710.120.370.1.1090.20906.1	2710	Guidance Clerical Salary - 20906	116,982	116,126	2.00	119,029.00	2.00	2,903	2.50%
201.2710.250.370.1.1090.20951.1	2710	Guidance S/M - 20951	1,293	1,121	0.00	1,205.59		85	7.55%
201.2710.260.370.1.1090.20954.1	2710	Guidance Publications - 20954	228	6,045	0.00	6,045.00		0	0.00%
201.2710.260.370.1.1090.20955.1	2710	Career Ed. Computer Software - 20955	6,136	6,454	0.00	10,620.00		4,166	64.55%
201.2710.260.370.1.1090.20957.1	2710	Guidance College Visits - 20957	-	500	0.00	500.00		0	0.00%
201.2720.240.370.2.1200.22053.1	2720	Contracted Diagnostic and Evaluation Services - 22053	-	5,000	0.00	5,000.00		0	0.00%
201.2720.250.370.1.1090.20952.1	2720	Guidance Testing S/M - 20952	-	-	0.00	0.00		0	#DIV/0!
201.2720.250.370.2.1200.22053.1	2720	SPED Testing S/M - 22053	20,905	-	0.00	0.00		0	#DIV/0!
201.2720.250.370.2.1200.22053.1	2720	Special Ed Testing and Assessment S/M - 22053	20,905	20,000	0.00	20,000.00		0	0.00%
201.2800.110.370.2.1200.22006.1	2800	SPED H. S. Psych. Salary - 22006	454,435	484,432	5.00	515,889.00	5.00	31,457	6.49%
201.2800.240.370.2.1200.22055.1	2800	Contracted Psych Services - 22055	-	17,500	0.00	22,500.00		5,000	28.57%
201.3200.110.370.9.2390.23901.1	3200	Nurse/Nurse Asst. Sal. - 23901	270,186	311,799	3.00	349,305.00	3.00	37,506	12.03%
201.3200.250.370.9.2390.23951.1	3200	Health Services S/M - 23951	7,833	2,500	0.00	4,356.00		1,856	74.24%
201.3300.130.370.1.4660.26601.1	3300	Transportation Manager Salary - 26601	37,820	38,766	0.40	39,735.00	0.40	969	2.50%
201.3300.130.370.1.4660.26602.1	3300	Drivers Salary - 26602	457,612	443,630	12.85	454,721.00	12.85	11,091	2.50%
201.3300.130.370.1.4660.26603.1	3300	Drivers Overtime - 26603	3,929	6,000	0.00	7,000.00	0.00	1,000	16.67%
201.3300.130.370.1.4660.26604.1	3300	Mechanics Salary - 26604	90,185	94,508	1.20	96,871.00	1.20	2,363	2.50%
201.3300.130.370.1.4660.26605.1	3300	Mechanics Overtime - 26605	4,881	7,000	0.00	7,500.00	0.00	500	7.14%
201.3300.130.370.1.4660.26606.1	3300	Trans. Coordinator Salary - 26606	24,163	24,164	0.80	24,768.00	0.80	604	2.50%
201.3300.240.370.1.4660.26660.1	3300	Trans. Contracted Service - 26660	28,094	32,395	0.00	38,120.50		5,726	17.67%
201.3300.250.370.1.4660.26651.1	3300	Transportation S/M - 26651	72,734	75,232	0.00	88,506.00		13,274	17.64%
201.3300.250.370.2.4670.26764.1	3300	Sped Vehicle S/M - 26764	-	500	0.00	500.00		0	0.00%
201.3300.260.370.1.4660.26653.1	3300	Gasoline/Diesel Fuel - 26653	62,275	55,840	0.00	69,000.00		13,160	23.57%
201.3300.260.370.1.4660.26654.1	3300	Trans. Vehicle Insurance - 26654	5,559	13,600	0.00	15,000.00		1,400	10.29%
201.3300.260.370.1.4660.26656.1	3300	Trans. Alcohol & Drug Testing - 26656	266		0.00	0.00		0	#DIV/0!
201.3300.260.370.1.4660.26657.1	3300	Trans. Staff Development - 26657	2,566		0.00	0.00		0	#DIV/0!
201.3300.260.370.1.4660.26661.1	3300	Knox Trail Heating - 26661	-	6,000	0.00	0.00		-6,000	-100.00%
201.3300.260.370.2.4670.26751.1	3300	SPED CASE Trans. Contracted Services - 26751	525,565	432,630	0.00	475,000.00		42,370	9.79%
201.3300.260.370.2.4670.26752.1	3300	SPED OTHER Trans. Contracted Services - 26752	30,468		0.00	0.00		0	#DIV/0!
201.3300.260.370.2.4670.26763.1	3300	Sped Vehicle Insurance - 26763	-	600	0.00	700.00		100	16.67%
201.3300.260.910.9.4690.26952.1	3300	Trans Electricity - 26952	7,688	7,096	0.00	7,308.78		213	3.00%
201.3510.110.370.9.2310.23101.1	3510	Athletics Director Salary - 23101	142,411	145,972	1.00	149,985.00	1.00	4,013	2.75%

Account	DESE	Description	FY22 Actuals	FY23 Requested Budget	FY23 Requested FTE	FY24 Requested Budget	FY24 Requested FTE	FY24/FY23 Budget Dif	%
201.3510.110.370.9.2310.23102.1	3510	Coaches Salary - 23102	455,276	426,720	0.00	430,987.00	0.00	4,267	1.00%
201.3510.110.370.9.2310.23103.1	3510	Trainers Salary - 23103	80,000	82,000	1.00	84,050.00	1.00	2,050	2.50%
201.3510.120.370.9.2310.23106.1	3510	Athletics Dept. Clerical Sal. - 23106	14,923	17,676	0.46	27,858.00	0.50	10,182	57.60%
201.3510.130.370.9.2310.23105.1	3510	Athletics Drivers Salary - 23105	87,373	99,852	0.00	102,348.00	0.00	2,496	2.50%
201.3510.260.370.9.2310.23152.1	3510	Officials - 23152	50,713		0.00	0.00		0	#DIV/0!
201.3510.260.370.9.2310.23153.1	3510	Facilities Rental - 23153	-	22,500	0.00	0.00		-22,500	-100.00%
201.3520.110.370.9.2330.23301.1	3520	Co-Curricular Professional Salary - 23301	259,147	250,000	0.00	250,000.00	0.00	0	0.00%
201.3520.130.370.9.2330.23302.1	3520	Radio Station Mgr. Salary - 23302	86,275	88,617	1.00	90,832.00	1.00	2,215	2.50%
201.3520.130.370.9.2330.23303.1	3520	Radio Station Staff Assists - 23303	11,125	15,863	0.50	16,260.00	0.50	397	2.50%
201.3520.240.370.9.2330.21257.1	3520	Audio Visual Contract Services-21257	874	3,000	0.00	3,090.00		90	3.00%
201.3520.250.370.9.2330.21254.1	3520	Audio Visual S/M-21254	-	670	0.00	690.10		20	3.00%
201.3520.250.370.9.2330.23351.1	3520	Co-Curricular S/M - 23351	-	28,350	0.00	4,950.50		-23,400	-82.54%
201.3520.260.370.9.2330.23352.1	3520	Co-Curricular Fees - 23352	23,421	15,980	0.00	28,412.55		12,433	77.80%
201.3600.130.370.1.2400.24002.1	3600	Campus Monitor Salary - 24002	49,410	63,789	2.50	68,201.00	2.50	4,412	6.92%
201.3600.240.370.1.4630.24003.1	3600	Campus Security Contracted Services - 24003	29,270		0.00	0.00		0	#DIV/0!
201.4110.130.370.9.4620.26201.1	4110	Bldg. Serv. Workers Salary - 26201	539,548	556,465	9.00	570,377.00	9.00	13,912	2.50%
201.4110.130.370.9.4620.26202.1	4110	Bldg. Serv. Workers Overtime - 26202	93,159	86,500	0.00	88,000.00	0.00	1,500	1.73%
201.4110.130.370.9.4620.26203.1	4110	Ripley Bldg. Serv. Wkr. Salary - 26203	30,074	30,112	0.40	30,865.00	0.40	753	2.50%
201.4110.130.370.9.4620.26204.1	4110	Ripley Bldg. Serv. Wkr. Overtime - 26204	7,403	2,500	0.00	3,000.00	0.00	500	20.00%
201.4110.250.370.9.4620.26251.1	4110	Bldg. Serv. Wkr. S/M - 26251	12,162	21,527	0.00	22,172.81		646	3.00%
201.4120.260.370.9.4680.26851.1	4120	CCHS Heating - 26851	105,091	111,000	0.00	114,330.00		3,330	3.00%
201.4120.260.370.9.4680.26853.1	4120	Trans. Repair Heating - 26853	-	6,221	0.00	6,407.45		186	3.00%
201.4120.260.910.9.4680.26852.1	4120	Ripley Heating - 26852	15,030	15,619	0.00	16,087.31		468	3.00%
201.4130.260.370.9.4690.26951.1	4130	CCHS Electricity - 26951	421,797	334,356	0.00	344,385.83		10,030	3.00%
201.4130.260.370.9.4690.26960.1	4130	CCHS Water/Sewer - 26960	39,715	30,431	0.00	31,343.71		913	3.00%
201.4130.260.370.9.4690.26970.1	4130	Telephone - 26970	43,921	47,261	0.00	48,678.32		1,417	3.00%
201.4130.260.910.9.4690.26952.1	4130	Ripley Electricity - 26952	27,416	31,194	0.00	32,128.88		935	3.00%
201.4130.260.910.9.4690.26961.1	4130	Ripley Water/Sewer - 26961	-	3,069	0.00	3,160.90		92	2.99%
201.4200.120.370.9.4640.26405.1	4200	Maintenance Clerical Salary - 26405	4,100	4,326	0.12	4,434.00	0.12	108	2.50%
201.4200.130.370.9.4640.26401.1	4200	Maintenance Manager Salary - 26401	54,630	55,996	0.40	57,536.00	0.40	1,540	2.75%
201.4200.130.370.9.4640.26402.1	4200	Maintenance Salary - 26402	191,914	202,680	2.40	208,254.00	2.40	5,574	2.75%

Account	DESE	Description	FY22 Actuals	FY23 Requested Budget	FY23 Requested FTE	FY24 Requested Budget	FY24 Requested FTE	FY24/FY23 Budget Dif	%
201.4200.130.370.9.4640.26403.1	4200	Maintenance Overtime - 26403	12,903	20,000	0.00	20,000.00	0.00	0	0.00%
201.4200.130.370.9.4640.26404.1	4200	Maint. Supplemental Labor - 26404	5,839	15,000	0.00	15,000.00	0.00	0	0.00%
201.4200.260.370.9.4640.26457.1	4200	Trash Pick-up & Recycling - 26457	29,588	30,516	0.00	31,955.56		1,440	4.72%
201.4210.240.370.9.4640.26453.1	4210	Maint. Contr. Services - Grounds - 26453	75,315	73,500	0.00	79,000.00		5,500	7.48%
201.4210.240.370.9.4640.26455.1	4210	Maint. Contr. Services - Snow Plow - 26455	15,033	31,000	0.00	31,000.00		0	0.00%
201.4210.250.370.9.4640.26451.1	4210	Maintenance S/M - Grounds - 26451	65,403	25,600	0.00	25,600.00		0	0.00%
201.4220.240.370.9.4640.26454.1	4220	Maint. Contr. Services - Buildings - 26454	168,961	138,860	0.00	147,410.00		8,550	6.16%
201.4220.250.370.9.4640.26452.1	4220	Maint. S/M - Buildings - 26452	147,905	49,000	0.00	60,500.00		11,500	23.47%
201.4230.240.370.9.2350.23554.1	4230	Copier Maintenance - 23554	-	4,000	0.00	4,000.00		0	0.00%
201.4230.250.370.9.4650.26551.1	4230	Maintenance S/M - Vehicles - 26551	1,897		0.00	0.00		0	#DIV/0!
201.4230.260.370.9.4650.26554.1	4230	Maintenance Gasoline - 26554	-	5,000	0.00	6,000.00		1,000	20.00%
201.4230.260.370.9.4650.26555.1	4230	Maint. Vehicle Insurance - 26555	-	1,552	0.00	2,000.00		448	28.87%
201.4230.260.900.9.4630.26367.1	4230	I.T. Vehicle Maint. - 26367	-	500	0.00	515.00		15	3.00%
201.4230.260.900.9.4630.26368.1	4230	I.T. Gasoline - 26368	-	350	0.00	360.50		11	3.00%
201.4230.260.900.9.4630.26369.1	4230	I.T. Vehicle Ins. - 26369	-	450	0.00	463.50		14	3.00%
201.4400.260.370.9.4630.26356.1	4400	I.T. Services Networking - 26356	120,047	91,198	0.00	93,933.94		2,736	3.00%
201.5100.110.370.1.2340.23401.1	5100	Sick Leave - Instructional - 23401	84,788	94,336	0.00	57,185.00	0.00	-37,151	-39.38%
201.5100.110.370.1.2340.23403.1	5100	Early Retirement Incentive - 23403	50,000	10,000	0.00	10,000.00	0.00	0	0.00%
201.5100.260.370.9.5820.28251.1	5100	Retirement - 28251	760,776	760,776	0.00	881,207.04		120,431	15.83%
201.5200.260.370.9.5810.28151.1	5200	Workers' Compensation - 28151	127,640	125,000	0.00	140,000.00		15,000	12.00%
201.5200.260.370.9.5810.28153.1	5200	FICA Medical Insurance - 28153	325,000	307,082	0.00	316,294.46		9,212	3.00%
201.5200.260.370.9.5810.28154.1	5200	Unemployment Compensation - 28154	3,617	22,000	0.00	22,660.00		660	3.00%
201.5200.260.370.9.5810.28155.1	5200	Hospital/Life Insurance - 28155	1,320,500	1,473,750	0.00	1,742,394.00		268,644	18.23%
201.5200.260.370.9.5810.28156.1	5200	Social Security Tax - 28156	45,820	49,086	0.00	50,558.25		1,472	3.00%
201.5200.260.370.9.5810.28163.1	5200	Retiree Medical Insurance - 28163	252,668	341,880	0.00	368,135.93		26,256	7.68%
201.5200.260.370.9.5810.28164.1	5200	Liability - Active EE Retiree Medical Ins. - 28164	550,000	550,000	0.00	550,000.00		0	0.00%
201.5260.260.370.9.5810.28157.1	5260	Public Liability Insurance - 28157	63,329	45,000	0.00	133,000.00		88,000	195.56%
201.5260.260.370.9.5810.28158.1	5260	Sch. Comm. Prof. Liability - 28158	11,211	10,500	0.00	12,000.00		1,500	14.29%
201.5260.260.370.9.5810.28159.1	5260	Nurses Liability Ins. - 28159	252	222	0.00	363.00		141	63.51%
201.5500.240.370.9.5840.28452.1	5500	Audit Contract - 28452	42,000	49,685	0.00	51,072.55		1,388	2.79%
201.5500.260.370.9.5840.28453.1	5500	Banking Services - 28453	7,173	3,000	0.00	3,090.00		90	3.00%
201.5500.260.370.9.5840.28454.1	5500	Treasurer Bonds - 28454	-	500	0.00	515.00		15	3.00%
201.5500.260.900.9.5840.28451.1	5500	Postage - 28451	7,948	8,000	0.00	8,240.00		240	3.00%

Account	DESE	Description	FY22 Actuals	FY23 Requested Budget	FY23 Requested FTE	FY24 Requested Budget	FY24 Requested FTE	FY24/FY23 Budget Dif	%
201.6200.240.370.9.6207.62053.1	6200	Radio Station Licenses - 62053	380		0.00	0.00		0	#DIV/0!
201.7300.260.370.1.1220.22254.1	7300	Applied Tech. New Equipment - 22254	1,021	4,000	0.00	4,000.00		0	0.00%
201.7300.260.370.2.1200.22063.1	7300	SPED New Equipment - 22063	-	-	0.00	0.00		0	#DIV/0!
201.7300.260.370.2.1200.22063.1	7300	Special Ed Instructional Equipment - 22063	-	6,000	0.00	6,000.00		0	0.00%
201.7400.260.370.1.1010.20155.1	7400	Art Replacement Equipment - 20155	5,928	5,000	0.00	3,877.00		-1,123	-22.46%
201.7400.260.370.1.1150.21556.1	7400	Music Replacement Equipment - 21556	-	5,000	0.00	5,000.00		0	0.00%
201.7400.260.370.9.4640.26459.1	7400	Maint. Replacement Equipment - 26459	-	-	0.00	0.00		0	#DIV/0!
201.7600.260.370.1.4660.26659.1	7600	Trans. Vehicle Replacement - 26659	437,721	432,524	0.00	337,341.00		-95,183	-22.01%
201.8100.260.370.9.5800.28076.1	8100	H.S. '16 Landfill - Principal - 28076	177,785	216,552	0.00	227,687.00		11,135	5.14%
201.8100.260.370.9.5800.28078.1	8100	H.S. '16 Building - Principal - 28078	115,000	115,000	0.00	115,000.00		0	0.00%
201.8200.260.370.9.5800.28051.1	8200	Debt Service Banking - 28051	50,086	4,000	0.00	4,000.00		0	0.00%
201.8200.260.370.9.5800.28068.1	8200	H.S. '13 Building - Principal - 28068	1,130,000	1,130,000	0.00	1,130,000.00		0	0.00%
201.8200.260.370.9.5800.28069.1	8200	H.S. '13 Building - Interest - 28069	738,390	654,250	0.00	597,750.00		-56,500	-8.64%
201.8200.260.370.9.5800.28072.1	8200	H.S. '15 Building - Principal - 28072	1,300,000	1,300,000	0.00	1,300,000.00		0	0.00%
201.8200.260.370.9.5800.28073.1	8200	H.S. '15 Building - Interest - 28073	671,252	615,431	0.00	559,610.00		-55,821	-9.07%
201.8200.260.370.9.5800.28077.1	8200	H.S. '16 Landfill - Interest - 28077	10,584	26,509	0.00	30,000.00		3,491	13.17%
201.8200.260.370.9.5800.28079.1	8200	H.S. '16 Building - Interest - 28079	48,900	45,450	0.00	42,000.00		-3,450	-7.59%
201.9100.260.370.2.1200.22059.1	9100	SPED Massachusetts Tuitions - 22059	10,000		0.00	0.00		0	#DIV/0!
201.9110.260.370.9.5830.28351.1	9110	School Choice Assessment - 28351	14,492	12,000	0.00	13,845.26		1,845	15.38%
201.9120.260.370.9.5830.28352.1	9120	Charter School Assessment - 28352	20,299	39,270	0.00	20,612.36		-18,658	-47.51%
201.9200.260.370.2.1200.22060.1	9200	Out-of-State Tuitions - 22060	358,315	-	0.00	0.00		0	#DIV/0!
201.9300.260.370.2.1200.22061.1	9300	Non-Public Tuitions - 22061	1,202,209	2,635,198	0.00	3,396,962.00		761,764	28.91%
201.9400.260.370.2.1200.22062.1	9400	Collaborative Tuitions - 22062	59,823	411,522	0.00	318,500.00		-93,022	-22.60%
201.9900.260.900.2.1200.22068.1	9900	Circuit Breaker/IDEA Offset - 22068	-	(1,095,238)	0.00	-1,801,678.00		-706,440	64.50%
201.9900.260.900.2.1200.22068.1	9900	CARES ACT OFFSET - 22068	-	-	0.00	0.00		0	#DIV/0!
		<b>TOTAL - CCRSD</b>	<b>35,761,880</b>	<b>36,541,181</b>	<b>227.05</b>	<b>37,851,098</b>	<b>226.96</b>	<b>1,309,917</b>	<b>3.58%</b>

# FY24 CCRSD SUPERINTENDENT'S RECOMMENDED BUDGET

December 20, 2022

Presentation to Concord-Carlisle Regional School Committee

# Budget Process Overview

## ZERO BASED BUDGETS

- Build from ground up, re-evaluate each line item each year
- Built by principals / administrators

## Town Budget Process

- “Guidelines” established by Town of Concord, communication with Carlisle



## PRELIMINARY FY24 BUDGET + OPEN HEARING (DECEMBER 2022)

Present to School Committee, and share with Town officials

### Feedback loop

- Town officials
- SCOM

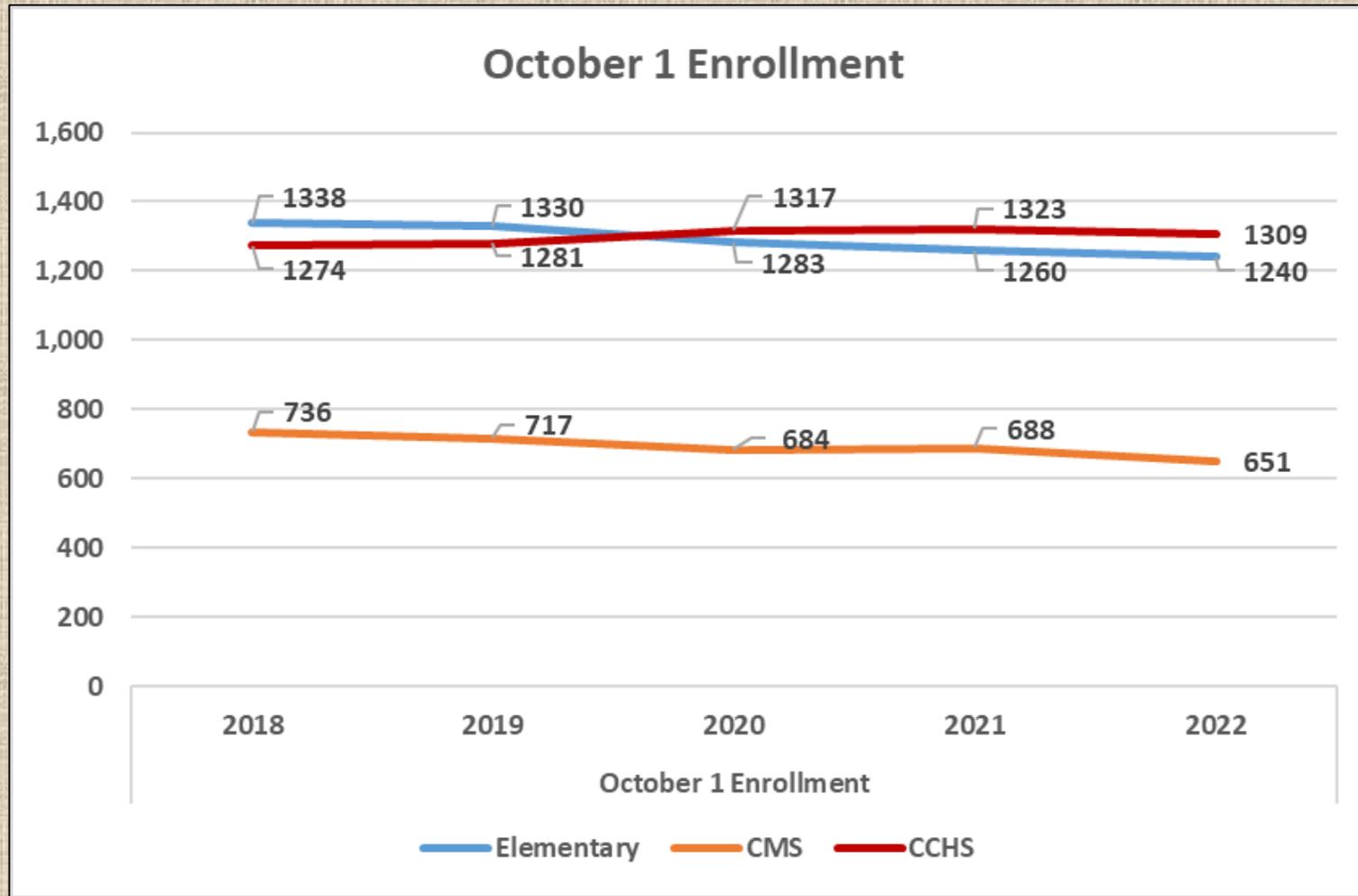
### Review & Revise

### New information (Jan)

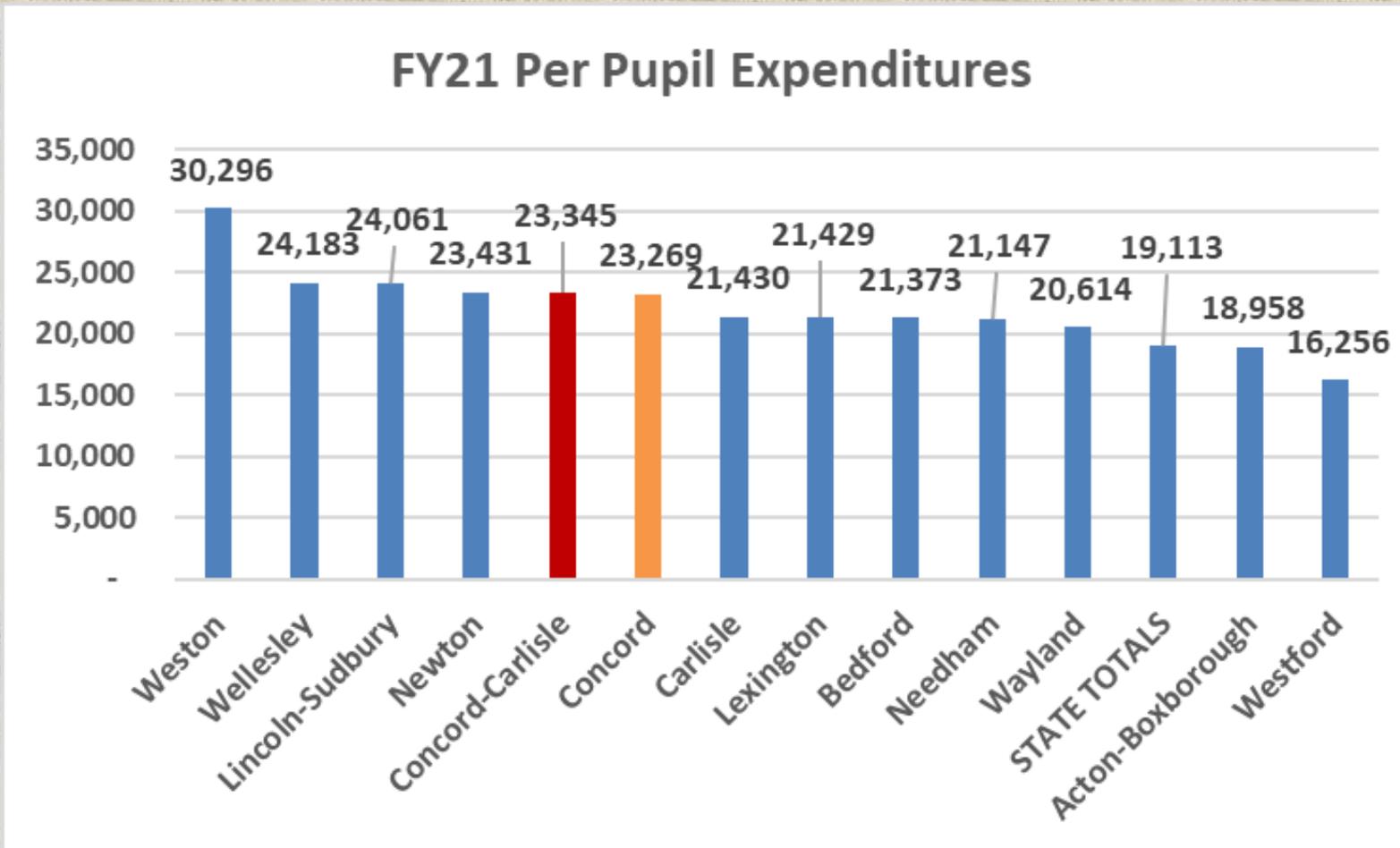
- State Aid (Ch. 70, et al)
- Expense/service changes

## REVISED FY24 BUDGET (AS NEEDED)

# Student Enrollment Trends FY18 – FY22



# Per Pupil Expenditure Data



# Strategic Objectives and Initiatives

Student Success	Mental Wellness	DEIB	Learning Environments
<p>MTSS</p> <ul style="list-style-type: none"> <li>• Data Collection</li> <li>• Intervention</li> <li>• Academic and SEL</li> <li>• Professional Development</li> </ul> <p>Special Education</p> <ul style="list-style-type: none"> <li>• Inclusion</li> <li>• Intensive Programs               <ul style="list-style-type: none"> <li>• More Students with More Complex Needs</li> </ul> </li> <li>• Professional Development</li> </ul>	<p>SEL Curriculum and Instruction</p> <ul style="list-style-type: none"> <li>• K-5 Responsive Classroom and Fly Five Rollout</li> <li>• HOMEBase at CMS</li> <li>• Services and Supports to Identified Students</li> <li>• Professional Development</li> </ul>	<ul style="list-style-type: none"> <li>• Student Programs               <ul style="list-style-type: none"> <li>• Ex Playbook</li> </ul> </li> <li>• Teacher Leaders</li> <li>• Professional Development</li> <li>• Memberships and Associations</li> <li>• Recruitment, Hiring, Retention</li> <li>• Transportation</li> <li>• Ubiquitous DEIB Lens</li> <li>• Achievement Gaps               <ul style="list-style-type: none"> <li>• Ex Calculus Project</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Outdoor Classrooms</li> <li>• Outdoor Learning Environments</li> <li>• Outdoor Dining</li> <li>• Accessible Campus Planning</li> <li>• Improvements and Maintenance of Facilities and Grounds</li> <li>• Preparation for Construction and New CMS</li> </ul>

In addition to the physical safety needs the pandemic prioritized, there was and continues to be significant impact on each of objectives creating an urgency, intensity, and greater level of need than anticipated.

# FY24 CCRSD BUDGET by DESE 1000 FUNCTION

DESE FUNCTION	DESE FUNCTION DESCRIPTION	FY22 ACTUALS	FY23 REQUESTED BUDGET	FY24 REQUESTED BUDGET	Change (\$) FY24 BUD vs. FY23 BUD	Change (%) FY24 BUD vs. FY23 BUD
1000	DISTRICT ADMINISTRATION	1,434,978	1,665,792	1,626,630	(39,162)	-2.4%
2000	TEACHING & INSTR. SUPPT.	19,171,102	19,623,072	20,492,291	869,219	4.4%
3000	OTHER SCHOOL SERVICES	2,922,424	2,813,249	2,936,055	122,806	4.4%
4000	MAINTENANCE & OPERATIONS	2,228,849	2,025,783	2,098,900	73,117	3.6%
5000	FIXED CHARGES	3,652,722	3,850,817	4,346,715	495,898	12.9%
7000	FIXED ASSETS	444,670	452,524	356,218	(96,306)	-21.3%
8000	DEBT SERVICE	4,241,997	4,107,192	4,006,047	(101,145)	-2.5%
9000	OUT OF DISTRICT TUITIONS	1,665,138	2,002,752	1,948,242	(54,510)	-2.7%
	<b>TOTAL</b>	<b>35,761,880</b>	<b>36,541,181</b>	<b>37,811,098</b>	<b>1,269,917</b>	<b>3.48%</b>

# Key Drivers – by DESE 1000 FUNCTION

## **Administration (1000)**

- (\$39K), (2.4%) decrease from FY23 Budget
  - \$74K decrease due to reallocation of costs from restructuring of Metco program staff
  - Contractual increases partially offset the savings above

# Key Drivers – by DESE 1000 FUNCTION

## Teaching & Instructional Support (2000)

- **\$869K, 4.4% increase over FY23 Budget**
  - \$727K (4.8%) increase in CCTA salaries (2000 codes only)
    - 2.75% COLA, plus steps/lanes
  - \$211K (7.2%) increase in non-teacher salaries
    - COLA, plus steps/lanes
    - 2.8 FTE increase
  - Offset by \$140K reduction in Professional Contingency

# Key Drivers – by DESE 1000 FUNCTION

## Other School Services (3000)

- **\$123K, 4.4% increase over FY23 Budget**
  - \$44K Regular Ed transportation increases
  - \$42K CASE Special Education transportation (9%)

# Key Drivers – by DESE 1000 FUNCTION

## Maintenance and Operations (4000)

- **\$73K, 3.6% increase from FY23 Budget**
  - Utilities (heating / electricity) increase of \$17K vs. FY23
  - Building & Grounds Maintenance \$26K increase in contract svcs & supplies)
  - Contractual increases \$24K for maintenance and custodial staff
  - Otherwise very limited increases despite inflationary pressures

# Key Drivers – by DESE 1000 FUNCTION

## Fixed Charges (5000)

- **\$496K, 12.9% increase from FY23 Budget**
  - Health insurance increased \$269K or 18%, the main driver of the increase
    - 9% projected rate escalation
    - Increased participation levels in coverage
    - Increased cost share by the district on certain plans, in alignment with Town of Concord
  - Retiree health insurance increased by \$26K
  - Retirement assessment increase of \$120K from Concord Retirement (16%)
  - Property/liability insurance increase of \$88K
    - CCRSD now has separate coverage with MIIA, instead of through the Town of Concord where an allocation was made to CCRSD from the total bill

# Key Drivers – by DESE 1000 FUNCTION

## Out of District Tuitions (9000)

- **(\$55K), (2.7%) decrease from FY23 Budget (net)**
  - Gross tuition costs for special education, prior to offsets, increased from \$3.047M to \$3.715M, equating to \$669K increase (22%)
    - Driven primarily by 14% tuition rate increase guidance from MA Operational Services Division
    - Also students transitioning from grade 8 to 9, partly offset by graduating students
  - Budget offsets from Circuit-breaker and IDEA grant increased by \$706K
    - Primarily driven by Circuit-breaker funding increase realized in FY23
    - Also applying \$100K in FY24 Circuit-breaker receipts

# Salaries / Non-Salary accounts Breakout

Expense Type	FY23 REQUESTED BUDGET	FY24 REQUESTED BUDGET	Difference (\$) FY24 BUD vs. FY23 BUD	Difference (%) FY24 BUD vs. FY23 BUD
Salary accts	22,852,542	23,684,575	832,033	3.6%
Non-Salary accts	13,688,639	14,126,523	437,884	3.2%
<b>Total</b>	<b>36,541,181</b>	<b>37,811,098</b>	<b>1,269,917</b>	<b>3.5%</b>

# Non-salary accounts – Key Drivers

## Increases

- \$295K Health insurance premiums
- \$120K Concord Retirement assessment
- \$88K Property/liability insurance
- \$42K Special Education Transportation - CASE

## Reductions

- (\$101K) Debt service decrease
- (\$95K) Transportation vehicle replacement (several leases ending)
- (\$55K) OOD tuitions decrease (net of Circuit-breaker/IDEA offsets)

# Salary accounts – Key Drivers

- CCTA salaries \$764K, 4.8% increase
  - \$433K – 2.75% contractual cost of living increase
  - Steps/lanes advancement, limited retirements
- Non-teacher salaries \$245K, 3.6% increase
  - Contractual increases, 1 add'l tutor FTE
- Contingency reduced (\$140K)
- Sick/retirement program payouts - (\$37K) reduction

# ESSER FUNDING UPDATE

<u>Grant Name</u>	<u>Grant Budget</u>	<u>FY20-22 Expense</u>	<u>FY23 Anticipated</u>	<u>FY24 Anticipated</u>	<u>Grant Deadline</u>
CARES Act (DESE)	297,000	297,000		-	12/31/2021
DESE Emergency Relief	26,263	26,263			9/30/2022
ESSER II	95,886		95,886		9/30/2023
ARP - IDEA	111,921		111,921	-	9/30/2023
ESSER III	193,025		96,513	96,512	9/30/2024
<b>CCRS D TOTAL</b>	<b>724,095</b>	<b>323,263</b>	<b>304,320</b>	<b>96,512</b>	

# ESSER III – Use of Funds

- \$163,326 Specialist Teacher (Reading Specialist) – two years
- \$15,000 Summer School Programs – two years
- \$14,699 Required MTRS Contribution

**\$193,025**

**9/30/2024 grant deadline (early in FY25)**

# FY24 Revenues – Changes from FY23

- Chapter 70 Aid \$66K increase, (2.1%)
- Chapter 71 Aid \$139K increase (19%)
- Interest Income \$60K increase (300%)

**\$265K increase**

- *These revenues are based on FY23 actuals/trends*
- *Plus a forecasted increase to Chapter 70 Funds from the impact of phase-in of Student Opportunity Act funding increases*

**Excess & Deficiency offset is level to FY23 at \$300K**

# Assessments to Towns

	<b>Total</b>	<b>Concord</b>	<b>Carlisle</b>
<b>Total CCRSD Expenditure Budget</b>	37,811,098		
<b>less: Chapter 70 Revenue</b>	-3,263,909		
<b>less: Chapter 71 Revenue</b>	-864,000		
<b>Misc Revenue</b>	-30,000		
<b>Rental Income</b>	-20,000		
<b>Interest</b>	-80,000		
<b>Charter Reimbursement</b>	-1,359		
<b>Utilitization of Excess &amp; Deficiency</b>	-300,000		
<b>Total Assessment to Towns - FY24</b>	<b>33,251,830</b>	<b>25,357,846</b>	<b>7,893,984</b>
<b>Assessment to Towns - FY23</b>	<b>32,246,940</b>	<b>24,962,356</b>	<b>7,284,584</b>
<b>\$ Difference</b>	<b>1,004,890</b>	<b>395,490</b>	<b>609,400</b>
<b>% Difference</b>	<b>3.12%</b>	<b>1.58%</b>	<b>8.37%</b>
<b>% of Students - CCHS FY24 (10/1/22)</b>		<b>76.26%</b>	<b>23.74%</b>

# Assessments to Towns – with and w/out debt

Assessment Comparison w/o Debt				Concord		Carlisle		Total
FY2023				21,782,979		6,356,769		28,139,748
FY2024				22,302,834		6,942,949		29,245,783
<b>Difference</b>				<b>519,855</b>		<b>586,180</b>		<b>1,106,035</b>
				<b>2.39%</b>		<b>9.22%</b>		<b>3.93%</b>

Assessment Comparison w/Decreased Debt Service				Concord		Carlisle		Total
FY2023				24,962,356		7,284,584		32,246,940
FY2024				25,357,846		7,893,984		33,251,830
<b>Difference</b>				<b>395,490</b>		<b>609,400</b>		<b>1,004,890</b>
				<b>1.58%</b>		<b>8.37%</b>		<b>3.12%</b>

Debt			4,006,047					
<b>Amount to Assess</b>			<b>4,006,047</b>		<b>3,055,011</b>		<b>951,036</b>	<b>4,006,047</b>

# Excess & Deficiency (E&D) – Updated Projection

Balance 6/30/2021	\$1,671,090
FY22 Budget Performance	
FY22 Revenues in Excess of Budget	\$298,102
FY23 Expenditures Less than Budget	\$2,876
FY22 Planned Usage	(\$300,000)
Estimated E&D Balance 6/30/2022	\$1,672,068
	<i>(4.6% of operating budget)</i>

**QUESTIONS ?**

# REFERENCE SLIDES

# Expenditure Budgets: DESE Categories

- **ADMIN (“1000”)** = SCHOOL COMMITTEE, SUPERINTENDENT, BUSINESS OFFICE, ADMIN TECHNOLOGY, LEGAL SERVICES
- **INSTRUCTIONAL SERVICES (“2000”)** = TEACHING & LEARNING STAFF & MATERIALS, STUDENT SVCS, CLASSROOM INSTRUCTION, TEACHERS, PARAS, PROFESSIONAL DEVELOPMENT, CLASSROOM SUPPLIES, ETC, GUIDANCE, & PSYCHOLOGICAL SVCS
- **OTHER SCHOOL SERVICES (“3000”)** = NURSING, FOOD SERVICE, TRANSPORTATION, STUDENT ACTIVITIES, & ATHLETICS
- **OPERATIONS & MAINTENANCE (“4000”)** = CUSTODIAL SERVICES, UTILITIES, MAINTENANCE OF BUILDINGS / GROUNDS, TECH NETWORK & INFRASTRUCTURE
- **FIXED CHARGES (“5000”)** = LEASES, INSURANCE COSTS, RETIREMENT COSTS, OPEB
- **TUITIONS (“9000”)** = SPED OOD PLACEMENTS, SCHOOL CHOICE, CHARTER TUITION