

Amesbury Public Schools School Committee Approved FY24 Budget



Debanshi Jain, AHS Class of 2024



Solace Yee, AHS Class of 2023

**Loghan Busch,
AHS Class of 2023**



**Elizabeth McAndrews, Superintendent
Joan Liporto, Director of Finance and Operations**

AMESBURY PUBLIC SCHOOLS

ELIZABETH MCANDREWS
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LYNN CATARIUS
DIRECTOR OF STUDENT SERVICES

March 2023

Dear Amesbury School Committee Members:

I am pleased to present you with the Fiscal Year 2024 Budget for the Amesbury Public Schools. Due to the significant increases in the cost of level services, this was an incredibly challenging budget development process. After all of our work, our level services budget increased by 8.82%. This required our District Leadership Team to review our current budget lines and make some informed adjustments.

Despite the challenge, each Cost Center Manager brought forward some new requests. For the third year in a row, we utilized a zero-based budgeting process to ensure that every item in our budget was necessary to support teaching and learning. As a result of this process, some existing funds were reallocated within the local budget to meet other needs, including new requests, and some right-sizing of resources and staffing was done, predominantly at the middle and high school levels. At the end of the reallocation and right-sizing processes our budget increase represented a 7.65% increase over the FY23 budget. At the February 27th Budget Workshop, the School Committee requested that we further reduce the budget by \$1m and clearly identify what would be lost as a result of that reduction. After completing that request and making the proposed budget requests, the FY24 budget request included a 4.78% increase.

For the first time in several years, the FY24 budget is directly tied to our District Strategy. As we navigated the fiscal challenges we faced, we maintained a focus on our Core Values, Vision, Mission and Strategic Objectives as well as the School Committee and District goals. For example, one of the reallocations that we made at the high school level involves shifting a portion of a teacher's FTE from a content area to address the academic needs of at-risk students to improve the graduation rate of those students. There is little doubt that the impact of COVID-19 is still being felt by so many of our students not only mentally, but academically as well. This shift is a proactive move to better identify the needs of those students and implement plans to assist them with graduating within a 4-5 year timeframe (5 Year Graduation Cohort). This modification is directly tied to Strategic Objective #3: Creating a Progressive Learning and Working Environment that is Safe and Accessible.

With the new Sergeant Jordan Shay Memorial Lower Elementary School (hereafter referenced as Shay) coming on line, the resulting reconfiguration of the grade levels in our schools has provided some opportunities to right-size both staffing and resources. As the fifth grade becomes the highest

grade level at Cashman Upper Elementary, their schedule changes from a middle school schedule to an elementary school schedule. This schedule change requires fewer teachers. Additionally, the creation of lower and upper elementary schools provides the opportunity for grade level resources to be consolidated in one building rather than two.

As we faced the need for reductions, our focus remained on the District Strategy and meeting the needs of all students. In order to do that, we increased the amount of Circuit Breaker and School Choice funds to offset costs in the local budget. We also used remaining funds from ESSER III to maintain positions that were unable to be funded through the local budget. In doing so, we have preserved key positions for one year to allow us to fully assess the needs and the impact of Shay's opening and resulting grade reconfiguration.

I am extremely appreciative of the work of my District Leadership Team, including principals, assistant principals, and district administrators. We have worked to align this budget with the District Strategy focusing on supporting all of our students. Thank you for your continued support.

Sincerely,

Elizabeth McAndrews
Superintendent

Amesbury School Committee



Mayor Kassandra Gove
Chair of the School Committee
Ex officio member of all subcommittees

Kate Currie, Vice Chair
Chair, Buildings & Grounds
Member, Policy
School Handbook Liaison
Parliamentarian



Abigail Jurist Levy
Chair, Personnel
Member, Teaching, Learning, & Equity
Member, Policy

Mel Webster
Chair, Budget & Finance
Member, Buildings & Grounds
Legislative Liaison



Maryann Welch, Secretary
Chair, Teaching, Learning, & Equity
Member, Budget & Finance

Gaye Smith
Chair, Policy
Member, Personnel



Greg Noyes
Member, Teaching, Learning, & Equity
Member, Budget & Finance

Solace Yee
Student Representative



District Leadership Team



Left to right (back row):

Jessica Strahalayk - AMS Assistant Principal
Daniel Grayton - Executive Assistant to the Superintendent
Joan Liporto - Director of Finance and Operations
Jim Montanari - AES/Shay Principal
Adam Denio - AMS Assistant Principal
Jarred Haas - AMS Principal
Lyn Jacques - Director of Teaching, Learning and Equity
Glen Gearin - AHS Assistant Principal/Athletic
Director Matt Bennett - Director of Facilities

Left to right (front row):

Alina Lingley - AHS Assistant Principal
Karina Mascia-Fayles - CES Principal
Elizabeth McAndrews - Superintendent
Eryn Maguire - AIHS Principal
Lynn Catarius - Director of Student Services
Danielle Ricci - AHS Principal

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Introduction

This budget book contains detailed information about the Amesbury Public Schools including goals, priorities, and funding information. The District Leadership Team used the District Strategy, School Committee goals and the District's priorities to develop a budget that reflects the needs of our students. Team members were instructed to create a zero-based budget; in short, the budget was built from scratch. The intention behind creating a budget in this way is to ensure that cost center managers included only the things that were needed for their building instead of simply moving numbers over. Through this process, funds were reallocated from one line to another to accurately capture from where purchases should be charged and to shift funding to better meet the needs of our students. A similar process was used when determining staffing needs which resulted in some right-sizing in some of the schools. The District Strategy and District and School Committee goals are clearly aligned and all budget requests relate to at least one goal or priority.

School Committee Goals

1. The School Committee will employ a strategic and inclusive budget process, prioritizing the support of students and staff in their academic and personal growth.
 - a. January through April, develop a budget that incorporates opportunities for staff, student, and community input.
 - b. Advocate for appropriate funding at the local and state levels.
 - c. Collaborate with the administrative team to implement and monitor the annual budget.
2. The School Committee will provide evidence based policy and budgetary support for curriculum, instruction and assessment.
 - a. Create a schedule that includes specific departmental presentations throughout the year for the benefit of the School Committee and the greater Amesbury community.
 - b. Utilize subcommittees to ensure that policies support efficiency around the acquisition, review, and implementation of curriculum and programming.
 - c. Utilize the budget process to ensure the timely acquisition, review, and implementation of curriculum and programming.
 - d. Align policy and funding to support the opening of Shay Memorial and the reconfiguration of the impacted schools.
 - e. Foster a safe and supportive learning environment through the expansion of diversity, equity, inclusion and belonging practices.
 - f. Continue to assess and enhance in-district enrollment and retention opportunities.
3. The School Committee will encourage and expand communications with the greater Amesbury community.
 - a. Explore the possibility of rotating meetings between school buildings highlighting a feature or experience of the host school.
 - b. Schedule regular informal meetings with the Superintendent and one/two School Committee members out in the community.
 - c. Support the Superintendent's continued outreach to the community.
 - d. Promote and enhance recognition of student and staff accomplishments.

District Goals

- Increase the use of inclusive practices that support equity and emotional well-being
- Provide meaningful learning experiences to support academic and personal growth for all
- Enhance connections between the community and schools to support learning and development
- Implement systematic investment in, and maintenance of, our physical assets and infrastructure

District Strategy

Strategic Objective #1: Enhance Teaching and Learning

Ensure that every student is challenged academically through differentiated and advanced learning opportunities, the implementation of high quality instructional practices, and an inclusive, demanding, and research based curriculum.

Strategic Objective #2: Promote the Continuous Development of High Quality Educators

Enhance the Professional Learning Community by providing rich professional development that ensures everyone's focus on high expectations and continuous improvement for professional practice.

Strategic Objective #3: Provide a Progressive Learning and Work Environment that is Safe and Accessible

Create an environment that provides physical and psychological safety for children and adults. An environment that is accessible to all stakeholders and promotes a positive mindset.

Key Budget Assumptions

Each year, the district must adjust its budget to include contractual obligations (COLA, steps, column) as well as increases in contracted services (transportation, health insurance, etc.). The FY24 budget includes the following obligations:

Contractual Obligations:

- Steps - \$450,301
- Columns - \$129,208
- COLAs (Cost of Living) - TBD
 - Currently, the Amesbury Public Schools' School Committee and AFT Amesbury are engaged in the collective bargaining process. At the time of writing, the two parties have not reached an agreement on the COLAs for SY23-24

Health Insurance Increase:

- 3.28% increase - \$251,394

Transportation:

- We are accessing our 4th year option rather than go out to bid
 - Anticipated increase of \$92,310

Cleaning Contract:

- We are accessing our 4th year option rather than go out to bid
 - Anticipated increase of \$75,091

Private Out of District Tuitions:

- Increased 14% - \$305,130

Assumptions

Every district's budget has to account for contractual increases and changes to positions. Below, please find the relevant information for the FY '24 budget.

Salary Assumptions:

- Includes all step, lane, and longevity contractual increases for current teachers, administration, and support staff;

New Positions:

- None
- Includes reallocation of .5 FTE of an AHS English teacher to focus on the academic performance of at-risk students to positively impact the graduation and dropout rates.
- Includes the modification of the OOD Coordinator's role to an Assistant Director of Student Services.

Fixed Costs:

- Increase in the district's assessment from the City for the Essex County Retirement System by the City - 14.1%
- Increase in health insurance costs - 3.28%
- Increase in School Medicare costs - 4.0%
- Increase in Workers' Compensation Insurance - unknown (usually find out in May)

Special Education:

- Assumes the circuit breaker reimbursement amount received in FY23 for FY22 expenses. We anticipate that the amount of \$1,600,000 will represent the FY24 budgetary offset amount. This amount assumes the circuit breaker program will continue to be funded fully at a 75% reimbursement rate;
- Assumes 5% COLA increase in special education public outside placements and transportation costs

Other Expenses and Contractual Services:

- Utility budgets are projected on a three-to-five year trend analysis based on usage, pricing, and based on rate and usage information that is known at this time;
- Known contractual increases have been applied to contractual services, including regular transportation (5%); audit services, legal services, print and copy machine management

services; and other human resources and student management software increases have also been applied;

- Continuation of preventative maintenance service contracts to maintain the five school campuses including HVAC, Energy Management Systems (ENE), etc. are included in the budget proposal;
- Contractual increases have been applied to the district operational maintenance and on-call labor contracts for the following trades have been applied: HVAC, electrical, plumbing, heating and boiler maintenance, and fire and sprinkler systems maintenance.
- Increases for other maintenance and ground service agreements for landscaping, athletic field treatment, and pest management have been applied.
- Bus transportation increases have been factored in and include the contractual increase

New Technology Expenses:

- We were unable to add the cost of replacement devices, Ipads and chromebooks into the local budget and, instead, purchased them with ESSER III funds.
 - This is an expense that must be included in the local budget moving forward in order to maintain the 1 to 1 program for all of our students.

Athletic Expenses:

- This year's budget includes a significant reduction to athletics.
- The costs associated with the JV2 athletic programs have been removed from the budget. We are able to do this due to an overall decrease in the student enrollment which results in the majority of student athletes being able to participate either on Varsity or JV1.

Transportation and Facilities:

- The transportation revolving account offset will be \$48,000 which assumes that zero carryover funds are available.
- The transportation fee remains at \$150 with a family maximum of \$300.
- The facility rental account is currently a little more than \$9,000. We anticipate that this spring and the upcoming fall will result in greater community use and rental of our facilities.. In addition, the AESIC is reviewing our facilities rental forms and fees and will bring the recommendations to the policy subcommittee for further action. We anticipate an increase in the fees assessed to outside organizations and therefore, an increase in revenue.

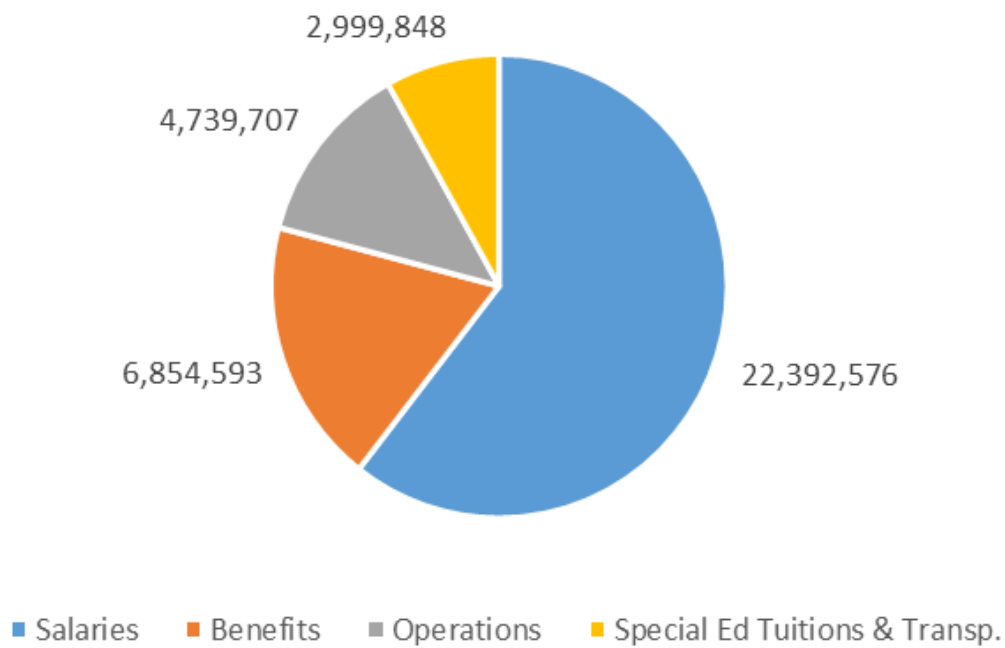
Expenses

Budget Increase

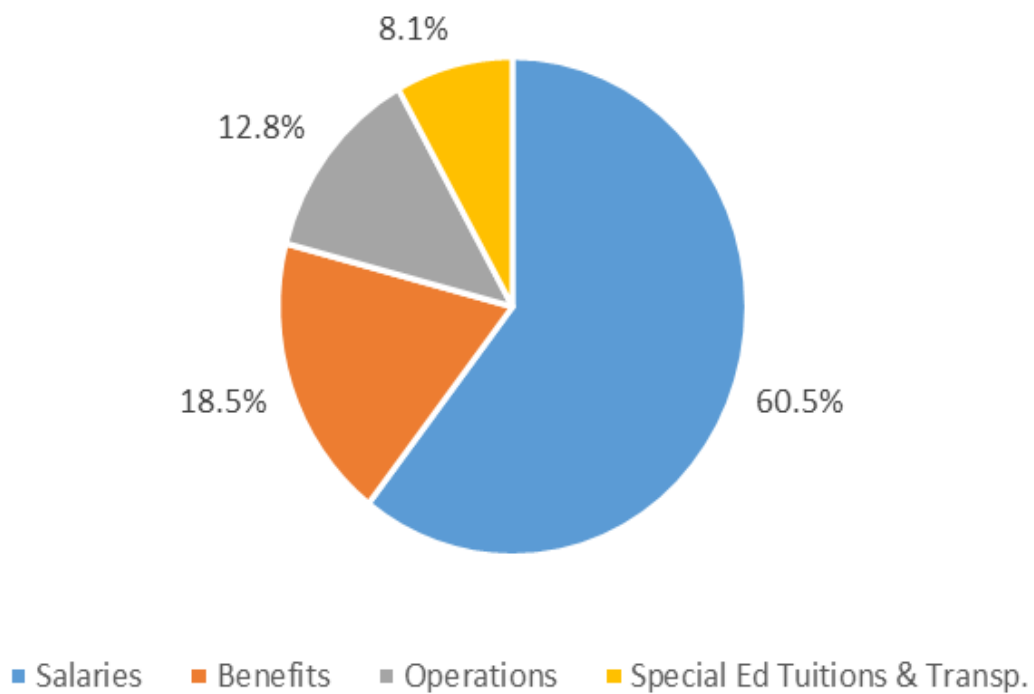
This proposed budget includes a 4.99% increase over the approved FY23 budget or an increase of \$1,746,595. This budget aims to preserve as much of a level services budget as possible. However, it includes evidence of both right-sizing (a decrease of \$410,511) and reductions (\$932,745).

Totals by Cost Center

COST CENTER BY \$



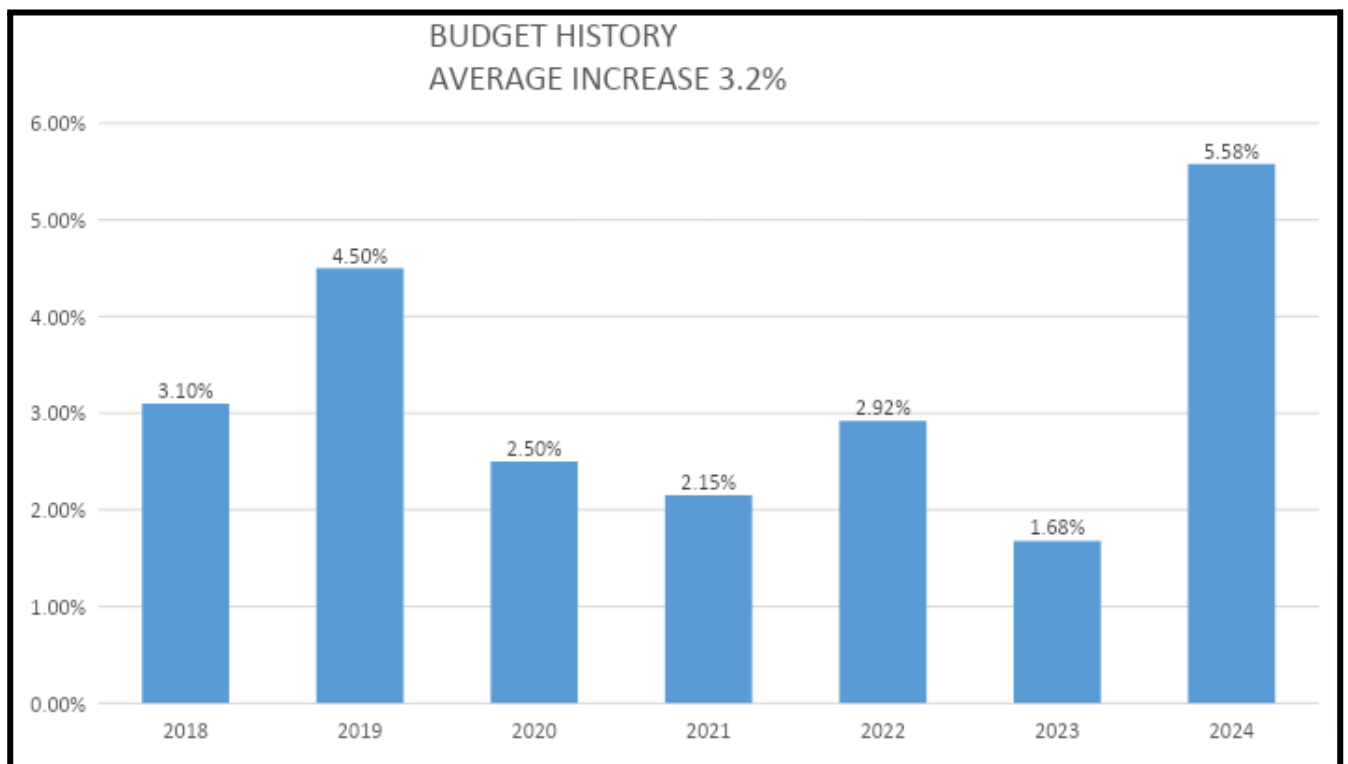
COST CENTER BY %



Budget Amount and Percent Increase History

Fiscal Year	Budget Amount	% Budget Increase
FY16	\$28,957,497	
FY17	\$29,669,627	2.45%
FY18	\$30,589,294	3.09%
FY19	\$31,975,711	4.53%
FY20	\$32,767,401	2.47%
FY21	\$33,475,557	2.16%
FY22	\$34,454,844	2.92%
FY23 (School Committee Approved)	\$35,509,717	3.06%
FY23 (With Reductions)	\$35,032,129	1.68%
FY24 (With Right-sizing and Reductions)	\$36,778,724	4.99%
FY24 School Committee Approved (with right-sizing and modified reductions)	\$36,986,724	5.58%

Average Budget Increases FY17-FY24



Major Budget Drivers

Contractuation Salary Obligations

Funds are included to meet all required contractual salary obligations for the district's professional and support staff. Salary and benefits represent 78.9% of the total FY24 recommended budget. This includes the cost for steps, column moves, and longevity increases for all eligible staff. The paraprofessionals, teachers, and MPFT contracts have been settled through August 2023. We began negotiating the successor agreement in October of 2022 and will continue throughout the spring with the hopes of being able to settle prior to the start of the 23-24 School Year. The secretaries do not have a contract; instead, they have an agreement which will be discussed following the settlement of the teacher contract. Our two non-Chartwell cafeteria employees have a contract that will be handled in the same way as the secretaries.

Special Education Costs

Funds needed to support anticipated out-of-district tuition and transportation costs are expected to increase in FY24 due to students who have moved into the district with existing placements, and the increasing costs to place them. The FY24 budget includes out-of-district placement and transportation costs for 30 students. This proposal includes all known tuitioned out students. The district continues to evaluate its special education programs and has created programs designed to better meet the needs of our current students. By doing so, we will likely decrease the number of students whose needs cannot be met within the district. In FY '22, we created both the Post Grad (Transition) Program and the ASD (Autism Spectrum Disorder Program) at the high school level. For the second year, we will offer an intensive Pre-K Program.

The table below indicates the number and percentage of our students who have been in out-of-district placements over the past several years.

Academic Year	Oct 1 In District Enrollment	# students on IEPS	% of students on IEPS	% of students state-wide on IEPS	# students OOD
2008-2009	2443	421	17.2%	17.1%	34
2009-2010	2424	389	15.8%	17.0%	36
2010-2011	2385	423	17.5%	17.0%	36
2011-2012	2315	457	19.5%	17.0%	37
2012-2013	2337	450	19.0%	17.0%	36
2013-2014	2348	459	19.3%	17.0%	30
2014-2015	2280	456	19.7%	17.1%	32
2015-2016	2267	477	20.8%	17.2%	28
2016-2017	2150	460	21.1%	17.4%	31
2017-2018	2147	435	19.9%	17.7%	34
2018-2019	2058	440	21.0%	18.1%	34
2019-2020	2012	468	22.8%	18.4%	40
2020-2021	1852	419	22.2%	18.7%	31
2021-2022	1797	423	23.1%	18.9%	34
2022-2023	1779	428	23.7%	19.4%	30

Positions Funded through Grants and/or Revolving Accounts

Position	Funding Source
Math Interventionist	ESSER III
Literacy Coach	ESSER III
Adjustment Counselor (AMS)	ESSER III
Adjustment Counselor (AHS)	ESSER III
District Tiered Reading Support and Dyslexia Specialist	ESSER III and Special Education Grant
Total ESSER	\$308,032
Math Interventionist	School Choice
BCBA	School Choice
MPFT (Floater)	School Choice

Total New School Choice	\$212,042
8 AHS Teachers	School Choice
Total Historical School Choice	\$600,104
4 AHS Teachers	South Hampton
Total South Hampton	\$301,075
Total All	\$1,421,253

The impact of remote learning, and the pandemic as a whole, continue to have a significant impact on both the mental health and the academic success of our students. To that end, beginning in SY 21-22, we created several new positions to address those needs within the school day. The math interventionist and adjustment counselors have worked directly with students to provide support, strategies, and instruction to help them individually navigate the challenges that they are facing. Similarly, the Reading Coach has worked diligently with elementary teachers to facilitate and guide the teachers in the implementation of Wit and Wisdom. The positive impact of these positions can clearly be seen in our data. At this time, all of these positions remain funded through ESSER or School Choice. As time progresses, it confirms that the residual effects from the pandemic will be felt for many years to come. The remaining “new” positions will continue to be paid through ESSER III with the need to move them to the local budget in FY25.

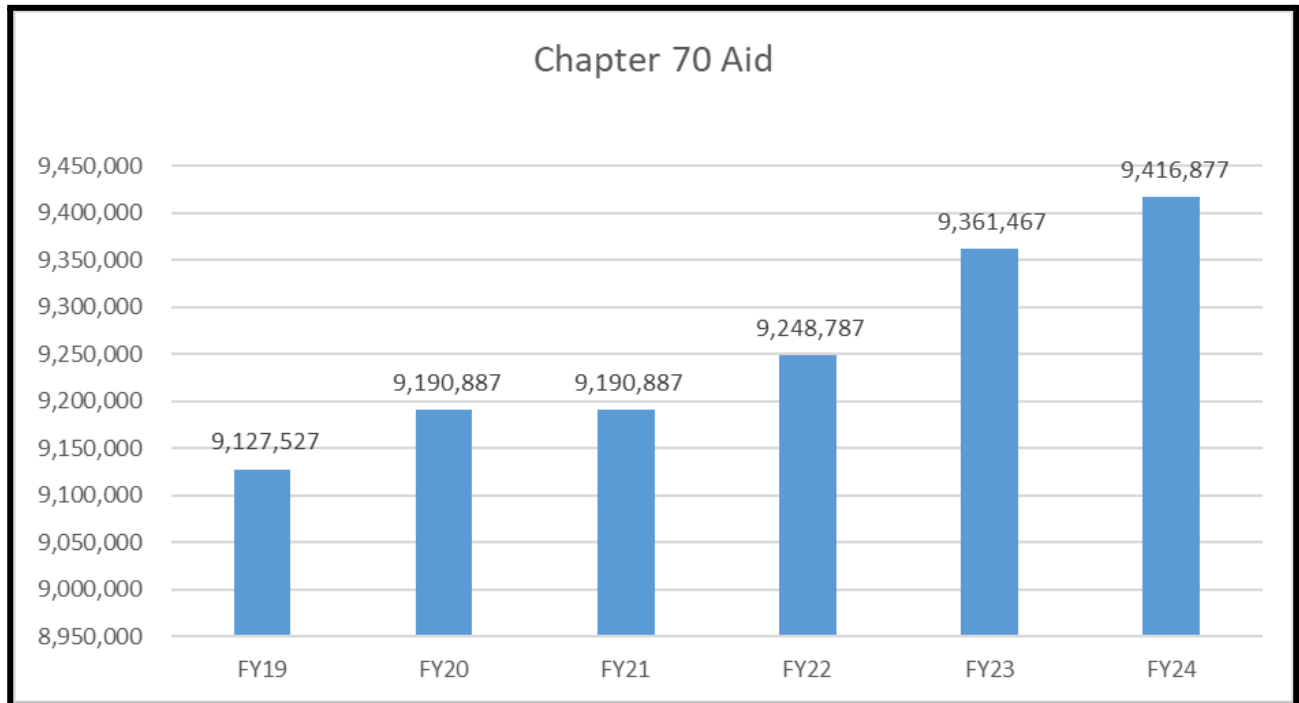
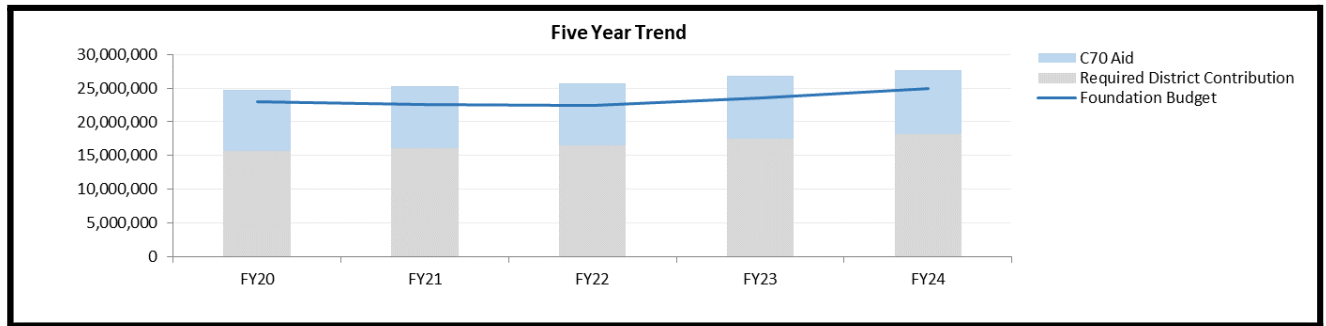
New Positions FY24

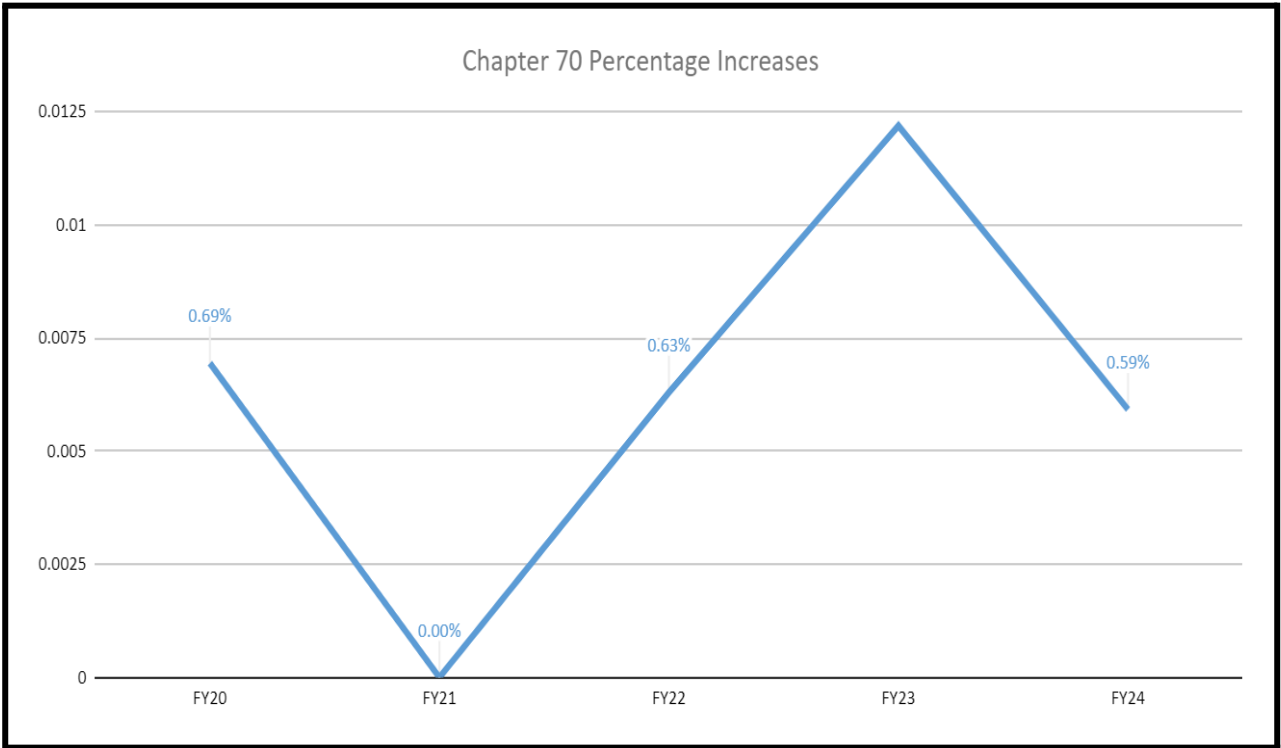
This budget does not include any new positions. However, it does include modification to two existing positions. First, .5 FTE of an AHS English teacher will be reallocated to addressing the academic needs of our at-risk students with the goal of improving our drop out rate as well as our 5 year cohort graduation rates. Second, modifications will be made to the current role of Out of District Coordinator to increase the responsibilities to include oversight of our in-house programming as well as some evaluative responsibilities. This will become an administrative position.

Revenue and Fees

The greatest portion of the district revenue is from the city’s contribution. The city has continued to provide funding well above the required district contribution. In FY 23, the city’s contribution was 67% of the total budget. In the FY 24 Proposed Budget, the city’s contribution will sit at 66%, while Chapter 70 will provide 23%, and revolving accounts and grants will account for 11% of the budget.

Chapter 70 Contributions - Five Year Trend (DESE Website)



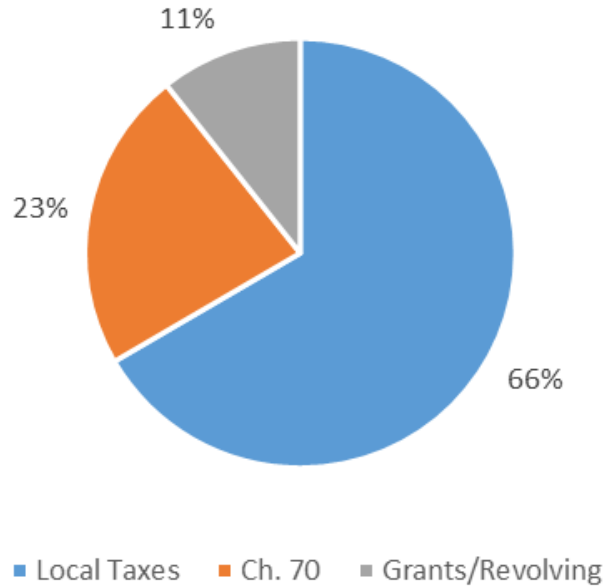


FY 2023 Budget Summary Comparison

	FY23	FY24	Difference	% increase
General Fund	\$35,032,129	\$36,986,724	\$1,954,595	5.58%
Grants/Revolving	\$3,567,334	\$4,421,481	\$854,147	23.94%
Total School Funds	\$38,599,463	\$41,408,205	\$2,808,742	7.28%

FY 24 Funding Sources

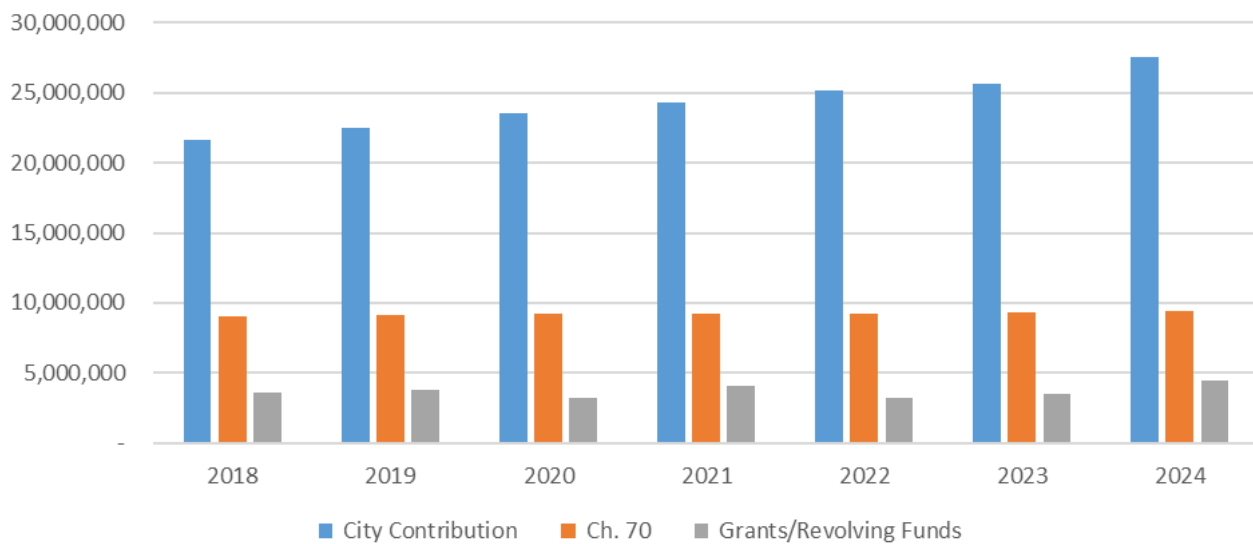
FY24 FUNDING SOURCES



Several outside funding sources are used to offset the cost of the operating budget. These include federal and state grants, revolving accounts, and fees. Grant funds are used to offset the salary of professional or support staff, either partially or wholly, and also to offset program expenses. Revolving accounts are used to offset costs, either personnel services and/or expenses directly associated with the program, while fees are assessed for a specific purpose.

History of Funding Sources

FUNDING SOURCES



Federal and State Grants

If no information is available regarding changes to federal or state funding while building the budget, it is assumed that the current year funding will be carried forward into the following year. Many federal and state grants have specific criteria regarding how the funds are able to be spent.

Title I - Fund Code 305

This is also a federal entitlement grant, which has been used to fund consultant and tutoring services to students requiring additional support in our Title I schools, Amesbury Elementary and Cashman Elementary Schools. The FY '23 budget assumes the grant will fund these same services.

Title IIA - Fund Code 140

In FY '23, the funds were used to offset the Math Coach position at Amesbury Middle School . The FY '24 budget assumes similar use of the funds as well as the anticipated amount of funding.

Title IV - Fund Code 309

In FY '23, these funds were used to help create safe and supportive schools.

Federal Special Education IDEA Entitlement - Fund Code 240

This federal entitlement grant is used to fund special education paraprofessional support staff, student support services and transportation services to provide transportation for students in our special education program. In FY '23, this grant offset the cost of almost 19 paraprofessional positions. The FY'24 budget assumes this grant will fund the same positions.

Early Childhood - Special Education Allocation - Fund Code 262

This grant is a federal entitlement grant that funds .7 FTE of a special education early childhood paraprofessional through a \$20,064 salary budget offset. The FY '24 budget assumes the grant will fund the same position.

American Rescue Plan - Homeless Children and Youth II - Fund Code 302

The goal of this grant is to provide funding for programs that ensure students who are homeless enroll in and attend school and have racially equitable and culturally responsive opportunities to succeed in school.

American Rescue Plan - Fund Code 252

The goal of this grant is to provide funds to ensure that eligible students with disabilities receive a free and appropriate public education that includes special education and related services to meet their individual needs.

American Rescue Plan - Fund Code 264

This federal special education funding is to ensure that eligible 3,4,and 5 year old children with disabilities receive a free and appropriate public education that includes special education and related services designed to meet their individual needs in the least restrictive environment (LRE).

COVID-19 Emergency Relief Grants

The District received several additional grants in FY '21 and FY '22 to assist with new costs related to the COVID-19 pandemic. The Reopening Grant, ESSER I, and Technology Essentials Grants all had to be spent by June 20, 2021. In FY '22, they added ESSER II, and two IDEA and Early Childhood allotments as part of the American Rescue Plan to specifically address learning loss. Amesbury received ESSER III funds in the amount of \$1,927,437. This funding will be utilized for FY '23 and FY '24 positions that were added under ESSER II including the adjustment counselors at AMS and AHS, the elementary Math Interventionist, and Reading Coach. At this time, the ESSER III grant must be fully expended by September of 2024.

Entitlement Grants: FY 2022

Grant	Type	FY18	FY19	FY20	FY21	FY22	FY23
140 Title IIA	Federal	\$61,156	\$57,216	\$53,138	\$51,632	\$45,488	\$52,665
240 IDEA Entitlement	Federal	\$612,443	\$610,157	\$601,954	\$616,414	\$612,057	\$614,053
305 Title I	Federal	\$260,305	\$252,661	\$264,458	\$260,938	\$257,793	\$333,579
309 Title IV	Federal	\$5,782	\$18,713	\$17,021	\$19,261	\$17,751	\$18,449
262 Early Childhood	Federal		\$19,595	\$19,928	\$20,049	\$20,064	\$20,791
302 American Rescue Plan Homeless Children and Youth	Federal					\$9,081	
Special Education Circuit Breaker	State		\$991,834	\$1,330,231	\$1,545,733	\$1,435,576	TBD
CRVF	Federal				\$443,700		
RLT Essentials	Federal				\$33,674		
CARES Act - from City	Federal				\$319,798 and \$517,980		
Coronavirus Prevention	State				\$89,050		
113 ESSER I	Federal				\$217,534		
115 ESSER II	Federal				\$835,787		
119 ESSER III	Federal					\$1,927,437	Continued
252 American Rescue	Federal					\$107,380	
264 American Rescue	Federal					\$9,551	
Comprehensive Health	State						\$40,000
Early Literacy	State						\$82,900
Total		\$939,686	\$1,950,176	\$2,286,730	\$4,971,550	\$4,442,178	\$1,162,437

The FY24 Budget assumes the same funding level as FY23 with the exception of the COVID19 grants and possibly the Early Literacy Grant.

Revolving Accounts

Facility Rental

Throughout the course of the school year, space within the school buildings are rented to outside groups and organizations. Gym space at CES, AMS, and AHS is the most frequently used space. Typically, the gyms are rented by Amesbury youth sports and pay only a minimum cost which includes the cost of a custodian (if one is not already scheduled) and utilities. The auditorium (AHS) and the Performance Center (AMS) are often utilized by dance and theater companies. This past year, rentals of our space to outside groups have started to increase. The Policy Subcommittee of the School Committee is reviewing our facilities use form and a new facilities management system which should make facility use/rental more accessible. We anticipate that the new Sgt. Jordan Shay Memorial Lower Elementary School (Shay) will be highly requested once it opens in September.

Food Services

Chartwells is our current food service provider. The goal of the Food Service Program is to provide students with nutritious meals each day in school. For the past three years, universal free meals have been provided to all students. We hope that this continues into the next school year.

Transportation

Bus privileges are provided free of charge to the following populations in accordance with state laws: students in grades K-6 who live more than 2 miles from school and students whose Individual Education Plans (IEP) includes free busing. Students who do not meet these criteria may choose to purchase a bus pass from the district for an individual with a family cap of \$300.

Athletics/Activities

In order to participate in athletics, students must pay \$285 per sport. Participation in student activities requires a \$50 fee; however, that fee allows one student to participate in as many activities (excluding athletics) as they choose. There is a family max (combines students in all Amesbury Public Schools) of \$900 per year. The revenue obtained through athletic user fees and student activity fees is used to offset the cost of running both athletics and activities.

Account	Description	Budgeted Receipts	Budgeted Expenses	Utilized for:
School Choice	Revenue received from state assessed to sending district	627,009	\$812,146	AHS Teacher Salaries
South Hampton Tuition	Tuition Revenue received from South Hampton for AHS Students	256,919	\$301,075	AHS Teacher Salaries
Athletics	User Fees/ Gate Receipts	130,239	130,239	Offset Athletic Costs
Transportation	User Fees	\$48,000	\$48,000	Offset Transportation Costs
Facility Use	Rental and utility costs charged to outside groups utilizing district buildings	35,000	35,000	Offset Overtime and Utility expenses
Food Service	Revenue from paid School Lunches and federal/state revenue	1,023,576	798,146	Cover cost of management company and all labor and costs

Budget Recommendation

The Administration and the District Leadership Team have worked diligently to arrive at a budget that maintains as much of our existing services, opportunities, and resources as is possible. This budget does not move several key positions off of ESSER funding; instead, it shifts some additional positions onto ESSER III which must be fully expended by September of 2024. These, and other ESSER funded positions, will need to be absorbed into the local budget for the FY25 budget. However, with the support of grant funding, this budget meets the needs of our students and maintains programs. The FY 2024 recommended budget incorporates some of the transition costs as we prepare to transition students from AES and CES to Shay Memorial, AES to CES, and from AMS to CES.

Budget Process and Goals

The annual budget is the financial framework for the educational programming needs of the Amesbury Public Schools. The budget is more than just a financial instrument and its construction requires significant collaboration between the cost center managers, Central

Office, the School Committee, the Mayor ,and the City Council. The nature of this collaboration makes budget building a time consuming, but valuable process.

Again this year, the School Committee requested that we build a zero-based budget which means that we start with nothing and add back the existing pieces that we need, add in the new elements that we need, and remove the components that no longer fit the needs of our schools and/or district. Each principal and director took this expectation seriously and rebuilt their budget to support their School Improvement Plans, the District and School Committee goals, and the District Strategy.

As part of this process, the Director of Finance and Operations and I met with principals at least twice. The Director of Teaching, Learning, and Equity and the Director of Student Services participated in our second meeting. During this time, we looked to identify and remove redundancies, streamline which cost center was responsible for the budget item, and keep a larger vision in mind as we developed the budget.

For many years, the majority of the District's budget has been supported by local taxes and we are highly cognizant of what that means to the members of our community. However, our first priority is to develop a budget that provides each and all of our students with the best educational experience possible.

From the previous information provided, it is evident that the Amesbury Public Schools uses grant and revolving fund monies to offset the costs of our budget. Over the past few years, we have seen a decrease in the number of South Hampton students attending Amesbury High School. This impacts the money that we have to offset teacher salaries. The School Committee, the Superintendent, and the high school principal continue to work with key members of the South Hampton school community and to make informed predictions for attendance in the future. We anticipate that the number of South Hampton students will increase by 3 students for the 2023-2024 school year. Similarly, monies received from School Choice have remained fairly consistent and we anticipate that will continue. School Choice funds are also used to offset the cost of teacher salaries.

The operating budget consists of two components: personnel services and expenses. Personnel services (salaries and benefits) account for approximately 80% of the FY24 Recommended Budget. As mentioned above, meetings were held with cost center managers who used current data and experiences to create their budget recommendations. From there, the Superintendent, Director of Finance and Operations, and the District Leadership Team determined the appropriate allocation of resources across the schools. After having several budget workshops (Finance Committee of the Whole), the Superintendent presents the budget recommendation to the School Committee in early March. After a public hearing on March 27th, the School Committee deliberates and agrees upon a budget that it will vote to adopt on April 3th and present to the Mayor and City Council for final approval in June.

Budget Timeline

Budget preparation information sent to all administrators	November 2022
Budget Requests submitted to the Director of Finance and Operations	January 6, 2023
Budget Development and Deliberation by Administration	January 9 - February 3, 2023

Finance Subcommittee Reviews Budget

February 27 -
March 20, 2023

Recommended Budget Presentation

March 13, 2023

Public Hearing

March 27, 2023

School Committee Vote on Budget

April 3, 2023

**According to the City Charter, the adopted School Committee Budget must be submitted to the Mayor 30 days prior to the submission of the proposed operating budget to the Municipal Council. "The Mayor shall notify the School Committee of the date by which the operating budget of the School Committee shall be submitted to the Mayor."*

Building the Budget

The personnel services component of the budget includes salaries for all staff. Full time equivalency (FTE) is tracked for all regular employees but not for on-call or temporary employees such as substitute teachers or athletic coaches.

Professional staffing needs are determined based on enrollment projections and professional staffing guidelines including IEP service delivery. Using the current year staff as a base, the personnel service budget request is generated as follows:

1. All employees not at the maximum step are advanced one step (referred to as Steps).
2. Collective bargaining increases are applied to the salary table. By contract, teachers and some professional support staff advance to a higher educational level during the following school year after providing satisfactory evidence that they have met all degree requirements. This cost is calculated and included in the teacher salary budget request (referred to as Columns)
3. Longevity stipends are added and adjusted for those employees who qualify.
4. New/replacement teachers are budgeted at M/7 or \$71,000.
5. Salaries for staff known to be retiring or taking a leave of absence are deleted and replaced with the average salary noted above.

It is helpful to keep in mind that Amesbury's teachers' salary scale, like that of all public schools, is based on a step system where salary increases are based on years of service and educational attainment beyond the Bachelor's degree. At the time of publishing, the Collective Bargaining Process is still ongoing and therefore no new salary schedule is available to include in this document.

Principals and Directors build their expense budgets from the bottom up - a zero based budget. This means that it was built from scratch and that all items must be justified. Each budget leader provided a detailed rationale for each item in their budget.

Staffing and Enrollment

FY23 Scattergram

FY23 STAFF COUNTS (FTE) BY STEP/SCALE									
Step	B/BSN	B/BSN+18	B/BSN+36	M/MSN	M/MSN+15	M/MSN+30	M/MSN+45	M/MSN+60	MM/CAGS
1									
2	2			1					
3	1			4					
4	1			4.8	1				
5	1			6					1
6	1			7					
7	1	1		6		1			
8	6.8	2		6	1				
9				6					4
10				2	1				1
11				28.9	18	10	3	5	29
17				3	8	5	12	5	24
	13.8	3	0	74.7	29	16	15	10	59

October 1, 2022 Enrollment

Amesbury Elementary School

Pre-K	K	1	2	3	4	Total
30	55	65	60	66	52	328

Cashman Elementary School

Pre-K	K	1	2	3	4	Total
24	65	77	82	62	59	369

Amesbury Middle School

5	6	7	8	Total
131	135	151	167	584

Amesbury High School

9	10	11	12	PG	Total
124	103	113	108	5	453

Amesbury Innovation High School

9	10	11	12	Total
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10	16	10	9	45
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District Enrollment

PK	K	1	2	3	4	5	6	7	8	9	10	11	12	P G	Total
54	120	142	142	128	111	131	135	151	167	134	119	123	117	5	1779

It is important to note that there have been significant enrollment changes at the elementary levels since October 1, 2022. Amesbury Elementary Schools increased by 15 students and Cashman Elementary Schools increased by 22 students. The current District enrollment is 1,808 students, an overall increase of 29 students.

Enrollment Report

Again this year, Amesbury Public Schools contracted with NESDEC to conduct an enrollment study of our past, present and future enrollments. Below are a series of tables from our 2022-2023 NESDEC Report to help illustrate the reasons for these predictions.

Historical Enrollment - Birth Year and Kindergarten Enrollment

Birth Year	Number of Births	K School Year	# of K enrollments	Percent Enrolled
2006	228	2011-2012	175	77%
2007	200	2012-2013	169	84.5%
2008	187	2013-2014	174	93%
2009	210	2014-2015	170	81%
2010	205	2015-2016	166	81%
2011	158	2016-2017	127	80%
2012	156	2017-2018	145	93%
2013	160	2018-2019	116	72.5%
2014	197	2019-2020	134	68%
2015	151	2020-2021	136	90%
2016	168	2021-2022	136	81%
2017	159	2022-2023	135	84.9%
Average	180.8		148.6	82.2%

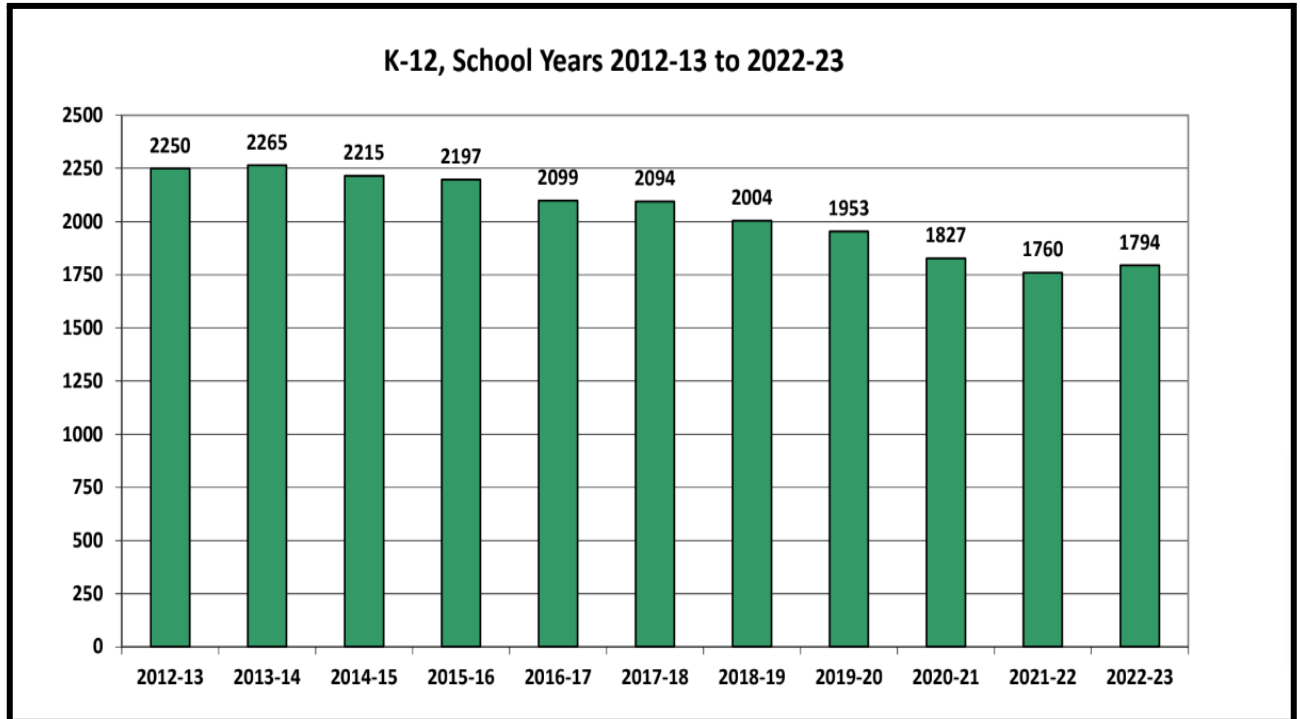
From 2006 to 2017, the number of births in Amesbury decreased by 69 from 228 to 159. In 2021, the number of births increased tremendously from 165 in 2020 to 212 in 2021 which represents an increase of 47 births. Since the 2011-2012 school year, we have enrolled an average of 82.2% of children born in Amesbury. With the opening of the Sergeant Jordan Shay Memorial Lower Elementary School, we anticipate an increase in the number of Kindergarten enrollments.

Projected Enrollment - Birth Year and Kindergarten Enrollment

Birth Year	Number of Births	K School Year	# K enrollments (projected)
2016	168	2021 - 2022	136 (81%)
2017	159	2022 - 2023	135 (84.9%)
2018	155	2023 - 2024	132 (85.2%)
2019	153	2024 - 2025	130 (85.5%)
2020	153	2025 - 2026	140 (91.5%)
2021	212	2026 - 2027	180 (84.9%)
2022	169 (estimated)	2027 - 2028	143 (84.6%)
2023	171 (estimated)	2028 - 2029	145 (84.8%)
2024	174 (estimated)	2029 - 2030	148 (85.1%)
2025	178 (estimated)	2030 - 2031	151 (84.8%)
2026	181 (estimated)	2031 - 2032	153 (84.5%)
2027	174 (estimated)	2032 - 2033	148 (85.1%)

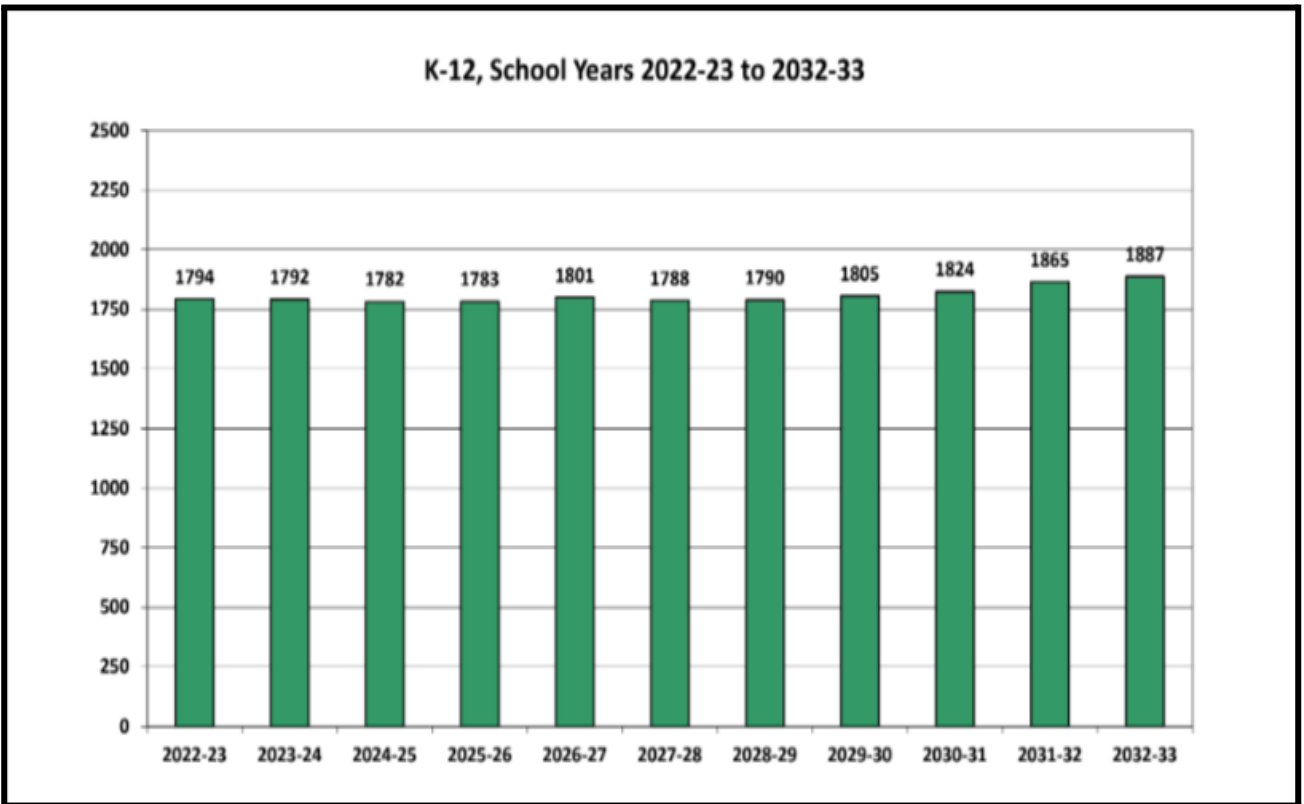
This year's report projects a significant increase in the number of births in Amesbury. If that prediction holds true and we enroll 84-85% of those students in Kindergarten, our Kindergarten classes should range between 130 and 150 with a notable exception of the 2026 - 2027 school year, which would include 180 Kindergarten students. We will continue to watch the actual birth rates and the enrollment percentage to determine the number of Kindergarten classrooms that we offer.

Enrollment for the Past Ten Years (2012-2023)



It is clear that over the last ten years, the enrollment in Amesbury Public Schools has decreased by 456 students. During that same time period, the number of births (Birth year 2007 to 2017) decreased by 41. NESDEC predicts that our K-12 enrollment will increase by 93 students in the next ten years (see below).

Projected Enrollment for the Next Ten Years (2021-2031)



With the new Sargeant Jordan Shay Memorial Lower Elementary School coming on line this September, the grade configurations of several of our schools will shift. Shay Memorial will house all Amesbury students in grades Pre-K to 2, Cashman Elementary School will house students in grades 3-5, Amesbury Middle School will include students in grades 6-8, while Amesbury High School and Amesbury Innovation High School will continue to host students in grades 9-12 plus Post Grad students at AHS. The chart below projects those enrollments for several years after Shay Memorial opens.

Projected Enrollment by Grade Span (New Grade Configurations)

Year	PreK-2	3-5	6-8	9-12
2022-2023	514	382	457	519
2023-2024	507	391	422	550
2024-2025	492	428	385	555
2025-2026	497	438	379	547
2026-2027	545	431	388	515
2027-2028	560	415	425	467
2028-2029	566	420	434	449
2029-2030	532	470	427	455
2030-2031	540	484	411	468
2021-2032	548	489	416	491
2032-2033	549	455	466	496

Enrollment - Whittier Regional Vocational Technical School

The significant increase in Amesbury Middle School students who opt to attend Whittier Regional Vocational Technical School has impacted the overall enrollment at Amesbury High School. Over the past three years, between 25 and 28 students have opted to attend Whittier.

School Year	Grade 8 Class Size	Grade 9 Class Size	Net loss of students moving from grade 8-9	# of students not attending AHS who are attending Whittier	% of students NOT attending AHS but ARE attending Whittier
2022-2023	157	111 +12 (AIHS)	34	22	64.7%
2021-2022	147	113	36	25	69.4%
2020-2021	169	136	33	28	85%
2019-2020	165	126	39	25	64%

Budget Breakdown by Cost Center

The following pages will include a specific budget breakdown by cost center and school.

TOTALS BY COST CENTER

Cost Center	Location Code	FY21 ACTUAL	FY22 REVISED	FY23 BUDGET	FY24 DRAFT BUDGET	% Inc. over FY23 BUDGET
District Administration	310	960,503	941,508	1,113,111	1,720,871	54.60%
Transportation	311	566,145	579,780	622,550	649,860	4.39%
AES/Sgt. Jordan Shay Lower	312	3,660,819	3,781,469	4,038,841	4,458,547	10.39%
Cashman Upper Elementary	313	3,814,611	3,933,032	3,952,926	4,119,903	4.22%
Middle School	314	5,983,533	6,535,296	6,627,939	5,673,148	-14.41%
High School	315	5,015,487	5,106,261	5,386,611	5,465,552	1.47%
Innovation High School	321	728,827	809,765	870,646	872,059	0.16%
District Technology	316	314,456	187,742	183,645	188,902	2.86%
Maintenance	317	1,830,651	1,912,036	2,032,392	2,575,389	26.72%
Curriculum & Prof. Dev.	318	258,319	397,912	369,097	363,803	-1.43%
Special Education	319	4,789,178	4,086,335	3,463,049	4,171,097	20.45%
Employee Benefits	320	5,553,005	6,183,208	6,371,322	6,727,593	5.59%
Grand Total		33,475,534	34,454,344	35,032,129	36,986,724	5.58%

FY2024
BUDGET
DRAFT

4/5/2023

Account Number	Account	2022 Adjusted Budget	2023 Approved Budget	2023 Adjusted Budget	2024 Budget Request	% Increase/ decrease	Description
ADMINISTRATION							
100 310 1110 6150	SCHOOL COMMITTEE SECRETARY	5,000	5,000	8,000	8,000	0.0%	SC secretary stipend
100 310 1110 6300	CONTRACTED SERVICES	2,218	2,218	2,218	2,218	0.0%	MASC Policy Renewal (online) & NESDEC
100 310 1110 6342	SC ADVERTISING	1,500	1,500	1,500	1,500	0.0%	Advertising/Legal Notices
100 310 1110 6710	SC TRAVEL	500	500	500	500	0.0%	MASC conference for school committee members
100 310 1110 6730	SC DUES	6,000	6,055	6,382	6,382	0.0%	Memberships for MASC
100 310 1110 6780	SC OTHER EXPENSES	1,000	1,000	1,000	1,000	0.0%	Yearbook ads, retirement gifts, etc.
100 310 1210 6101	SUPERINTENDENT SALARY	209,811	180,404	185,782	185,782	0.0%	Superintendent(1.0) includes 5 day vacation buyback
100 310 1210 6150	SUPERINTENDENT'S SECRETARY'S SAL	56,244	56,244	62,509	62,509	0.0%	Administrative Assistant to the Superintendent (1.0)
100 310 1210 6300	SUPT. CONTRACTED SERVICES	20,886	11,600	11,600	11,600	0.0%	Supt. Induction, School Spring, Smore acct
100 310 1210 6341	SUPT. POSTAGE	2,000	2,000	2,000	2,000	0.0%	Postage for central office
100 310 1210 6420	SUPT. SUPPLIES & MATERIALS	5,000	5,000	5,000	5,000	0.0%	Central office supplies, paper, etc.
100 310 1210 6710	SUPT. TRAVEL	2,500	2,500	2,500	2,500	0.0%	Per contract
100 310 1210 6730	SUPT. DUES	8,679	3,750	3,750	3,750	0.0%	MASS Dues, Amesbury Rotary, NS Super Roundtable
100 310 1410 6106	DIRECTOR OF FINANCE & OPERATIONS	132,119	134,660	139,990	139,990	0.0%	Director of Finance & Operations (1.0) includes 5 day vac
100 310 1410 6150	BUSINESS OFFICE STAFF	118,062	118,062	131,918	126,230	-4.3%	IncludesAccts Receivable & Payroll Coordinator (2.0)
100 310 1410 6200	NON-EMPLOYEE INSURANCE	145,539	145,539	170,069	170,069	0.0%	District share of liability/auto insurance
100 310 1410 6300	CONTRACTED SERVICES	10,250	0	2,000	2,000	0.0%	Droplet fee
100 310 1410 6710	TRAVEL	400	2,025	2,025	2,025	0.0%	MASBO Conferences & travel reimbursement per contract
100 310 1410 6730	DUES	1,750	475	2,195	2,195	0.0%	MAPT, MASPA
100 310 1420 6105	RESERVE FOR IND. & CONTRACT NEG.	0	64,044	0	592,488		Budget for all union & non-union increases
100 310 1420 6110	RESERVE FOR COLUMN MOVES	0	110,000	0	129,208		Anticipated Column Moves for professional staff
100 310 1420 6150	HUMAN RESOURCES SALARY	29,835	29,835	29,835	31,625	6.0%	Shared HR with city
100 310 1420 6169	SICK LEAVE BUYBACK (NOT RETIREMEN	29,580	30,000	30,000	27,000	-10.0%	Contractual obligation for buyback of those with less than 3
100 310 1430 6310	LEGAL SERVICES	20,000	30,000	30,000	30,000	0.0%	SC attorney (negotations w/all unions)
100 310 3100 6300	PARENT LIAISON SERVICES		1,000	1,000	1,000	0.0%	Translation services
100 310 3200 6165	LEAD NURSE	10,000	10,000	10,000	10,000	0.0%	Lead Nurse stipend
100 310 3200 6500	NURSING SUPPLIES	4,000	4,000	4,000	4,000	0.0%	Supplies to support head nurse
100 310 4230 6250	EQUIPMENT MAINTENANCE	10,850	6,300	6,300	6,300	0.0%	Copier lease/maint contract
100 310 5150 6169	EMPLOYEE SEPARATION COSTS	32,891	71,400	71,960	100,000	39.0%	Sick Leave Buyback for Retirees
100 310 5500 6159	CROSSING GUARDS SALARIES	50,894	54,000	54,000	54,000	0.0%	Crossing guard salary based on corners
100 310 9300 6320	Non-Special Ed Tuition	24,000	24,000	0	0		Recovery High School Tuition
ADMINISTRATION TOTAL		941,508	1,113,111	978,033	1,720,871	76.0%	
TRANSPORTATION							
100 311 3300 6330	TRANSPORTATION SERVICES	611,780	642,550	594,550	669,860	12.7%	Salter contract includes increase & 1 additional bus at Shay
100 311 3300 6330	TRANSPORTATION USER FEE OFFSET	(60,000)	(48,000)		(48,000)		User fees \$150/rider, \$300 family cap
100 311 3300 6331	MCKINNEY-VENTO TRANSPORTATION	28,000	28,000	28,000	28,000	0.0%	Homeless transportation
TRANSPORTATION TOTAL		579,780	622,550	622,550	649,860	4.4%	

FY2024
BUDGET
DRAFT

4/5/2023

Account Number	Account	2022 Adjusted Budget	2023 Approved Budget	2023 Adjusted Budget	2024 Budget Request	% Increase/ decrease	Description
SGT. JORDAN SHAY LOWER ELEMENTARY SCHOOL							
100 312 2210 6107	PRINCIPAL SALARY	125,500	125,500	128,189	128,129	0.0%	Principal (1.0), Bldg. Coordinator stipend
100 312 2210 6150	SECRETARY SALARY	45,323	48,053	48,300	50,820	5.2%	Secretary (1.0) includes stipend for sub caller
100 312 2210 6151	CLERICAL SUPPORT SALARY	34,802	35,591	35,591	35,685	0.3%	Clerical Support (.7)
100 312 2210 6420	PRINCIPAL OFFICE SUPPLIES	0	2,500	0	2,500		Office Supplies
100 312 2210 6710	PRINCIPAL TRAVEL & CONFERENCES	0	1,900	1,900	1,900	0.0%	Conferences & travel reimbursement per contract
100 312 2210 6730	PRINCIPAL DUES & MEMBERSHIPS	600	600	600	600	0.0%	Principal dues & memberships per contract
100 312 2305 6110	REGULAR EDUCATION TEACHER SALARY	1,807,817	1,761,170	1,660,320	2,407,248	45.0%	Regular education teachers (29.0) includes Full-time Math Interventionist & Title 1 Reading Specialist, Music, PE & Art increased to (1.0)/each
100 312 2305 6110	OFFSET BY TITLE ONE GRANT	(85,390)	(80,917)		(83,398)		Title One Reading Specialist Salary offset
100 312 2305 6110	OFFSET BY ESSER III	(32,678)	(32,678)		0		Math Interventionist (.5) ESSER Salary offset
100 312 2305 6110	OFFSET BY CHOICE				(91,772)		Math Interventionist
100 312 2305 6110	OFFSET BY PRE-K REVOLVING				(50,000)		Portion of Pre-K Salary offset
100 312 2305 6111	SPECIAL EDUCATION TEACHER SALARY	550,616	665,096	679,148	783,556	15.4%	Special Education teachers (9.0). Special Ed facilitator (1.0)
100 312 2310 6110	SPECIALIST TEACHER SALARY				70,652		ELL teacher (1.0)
100 312 2310 6132	HOME/HOSPITAL TUTORING SALARY	0	0	0	0		home/hospital
100 312 2320 6111	SPED MED/THERAPEUTIC PROF SALARY	235,925	272,649	309,734	184,963	-40.3%	Speech Therapist (1.4), BCBA (1.0), OT & PT moved to sped budget
100 312 2320 6131	SPED MED/THERAPEUTIC ASST SALARY	30,752	28,400	61,843	0	-100.0%	Physical Therapy Asst (.7) moved to sped budget
100 312 2324 6155	LONG-TERM SUBSTITUTES	0	0	0	0		Transfers from regular substitute acct
100 312 2324 6156	SPECIAL ED. LONG-TERM SUBSTITUTES	1,800	0	0	0		Transfers from regular substitute acct
100 312 2325 6155	SUBSTITUTE TEACHER SALARIES	39,000	39,000	39,000	39,000	0.0%	Coverage for daily regular education absences
100 312 2325 6156	SPECIAL ED. SUBSTITUTE TEACHER SAL	13,000	13,000	13,000	13,000	0.0%	Coverage for daily special education absences
100 312 2330 6130	TEACHER ASSISTANTS SALARIES	102,526	104,428	84,326	263,375	212.3%	7 Kindergarten para's (6.3), 2 Title One Paras (1.8)
100 312 2330 6130	OFFSET BY TITLE ONE GRANT	(15,988)	(15,988)		(52,894)		Title One Para Salary offset
100 312 2330 6131	SPECIAL ED TEACHER ASSISTANTS SAL	517,207	576,458	530,376	609,204	14.9%	19 Special Ed para's (17.4) includes 1 Medic
100 312 2330 6131	OFFSET BY 262 SPED GRANT	(19,082)	(19,082)		(19,000)		Special Ed 262 Para Salary offset
100 312 2330 6131	OFFSET BY 240 SPED GRANT				(342,191)		Special Ed 240 Para Salary offset
100 312 2330 631	OFFSET BY CIRCUIT BREAKER				(35,280)		Medic Circuit Breaker Salary offset
100 312 2330 6156	SPECIAL ED ASST SUBSTITUTES	10,000	10,000	10,000	10,000	0.0%	Coverage for special education para's absences
100 312 2340 6120	LIBRARY SALARY	29,517	30,180	30,180	30,256	0.3%	Library/Media Specialist (.9)
100 312 2340 6122	AUDIO VISUAL STIPENDS	900	0	0	0		
100 312 2357 6110	COACHES SALARY	47,695	48,638	17,127	49,911	191.4%	Reading Coach (.5) shared with CES offset by ESSER & Math Coach Stipend
100 312 2357 6110	OFFSET BY ESSER III	(32,678)	(32,678)		(44,911)		Reading Coach (.5) ESSER Salary offset
100 312 2410 6510	TEXTBOOKS	5,000	5,604	5,604	14,404	157.0%	Wilson, Textbooks & Consumables for Math
100 312 2410 6511	SPECIAL ED. TEXTBOOKS	0	500	500	500	0.0%	Sunday
100 312 2410 6430	CURRICULUM SUPPLIES & MATERIALS	0	0	0	12,751		Fundation Supplies for instruction and intervention
100 312 2415 6520	LIBRARY SUPPLIES	0	0	1,151	1,151	0.0%	
100 312 2415 6485	LIBRARY SOFTWARE	0	1,321	1,321	1,321	0.0%	Follet Hosted (\$1071), Destiny (\$250)
100 312 2420 6470	INSTRUCTIONAL EQUIPMENT	0	603	603	603	0.0%	
100 312 2420 6250	CONTRACTED EQUIPMENT MAINTENANCE	13,262	16,127	16,127	20,000	24.0%	Copier lease & maint moved from 4230
100 312 2430 6430	TEACHER SUPPLIES	13,500	13,500	16,000	16,000	0.0%	Classroom supplies
100 312 2450 6481	INSTRUCTIONAL TECH HARDWARE	0	238	238	0	-100.0%	iPad Lease
100 312 2450 6485	INSTRUCTIONAL TECH SOFTWARE	9,000	9,871	8,720	8,720	0.0%	Explore Learning-Relfex, Seesaw, Starfall, Clever Prototype-Storyboard, Lazel- Reading A-Z/Rax, Sunburst-Type to Learn,etc
100 312 2710 6125	GUIDANCE SALARY	90,775	159,633	171,438	171,851	0.2%	Guidance Counselor (1.0), Adj. Counselor/Social Worker (1.0)
100 312 2720 6430	TESTING MATERIALS & SUPPLIES	0	1,759	1,759	1,759	0.0%	Amplify-Dibels, Heiniman, Pearson
100 312 2800 6128	PSYCHOLOGIST SALARY	46,012	47,025	47,025	47,136	0.2%	School Psychologist (.5)
100 312 3200 6135	NURSE SALARY	62,223	67,769	67,769	67,927	0.2%	Nurse (1.0)
100 312 3200 6500	NURSE SUPPLIES	2,000	2,000	2,000	2,000	0.0%	Nursing supplies
100 312 3520 6142	X-CURRICULAR STIPENDS	4,700	4,700	4,700	4,700	0.0%	Per contract
100 312 3520 6301	X-CURRICULAR CONTRACTED SERVICES	1,500	1,500	1,500	1,500	0.0%	Buses, etc.
100 312 3520 6430	OTHER STUD ACT. SUPPLIES & MATERIALS	0	0	0	0		
100 312 4110 6145	CUSTODIAN SALARIES	115,238	114,871	114,871	114,871	0.0%	Multi Purpose Facility Tech (2.0)
100 312 4110 6147	CUSTODIAN OVERTIME	5,200	5,000	5,000	5,000	0.0%	Overtime for MPFT increased based on historical data
100 312 4110 6450	CUSTODIAN SUPPLIES	5,550	5,000	5,000	5,000	0.0%	Custodial supplies
100 312 4230 6470	REPLACEMENT OF EQUIPMENT/FURNITURE	345	0	0	0		New account for building equipment/furniture
SGT. JORDAN SHAY LOWER ELEMENTARY SCHOOL		3,781,469	4,038,841	4,120,960	4,458,547	8.2%	

Account Number	Account	2022 Adjusted Budget	2023 Approved Budget	2023 Adjusted Budget	2024 Budget Request	% Increase/ decrease	Description
CASHMAN ELEMENTARY SCHOOL							
100 313 2210 6107	PRINCIPAL SALARY	116,115	116,115	118,593	118,593	0.0%	Principal (1.0), Bldg. Coordinator stipend
100 313 2210 6150	SECRETARY SALARY	56,136	57,318	57,318	53,380	-6.9%	Secretary (1.0) includes stipend for sub caller
100 313 2210 6151	CLERICAL SUPPORT SALARY	33,799	35,591	35,591	37,935	6.6%	Clerical Support, (.7)
100 313 2210 6420	PRINCIPAL OFFICE SUPPLIES	1,750	1,750	1,750	1,750	0.0%	Office supplies
100 313 2210 6430	PRINCIPAL OTHER SUPPLIES	675	2,500	2,500	2,500	0.0%	Postage, report card envelopes, etc.
100 313 2210 6470	PRINCIPAL EQUIPMENT	4,250	4,250	4,250	1,500	-64.7%	Small equipment (walkie talkies, etc)
100 313 2210 6710	PRINCIPAL TRAVEL & CONFERENCES	750	1,250	1,250	1,250	0.0%	Conferences & travel reimbursement per contract
100 313 2210 6730	PRINCIPAL DUES & MEMBERSHIPS	750	1,250	1,250	1,250	0.0%	Principal dues & memberships per contract
100 313 2305 6110	REGULAR EDUCATION TEACHER SALARY	2,222,997	2,210,553	2,060,867	2,174,638	5.5%	Reg. Ed teachers (25.5), includes CAMP teacher, Math Interventionist, Title 1 Reading, Literacy Specialist (.5) reduced by right-sizing
100 313 2305 6110	OFFSET BY TITLE ONE GRANT	(89,525)	(91,549)		(91,772)		Title One Reading Specialist Salary offset
100 313 2305 6110	PRE-K TUITION OFFSET	(50,000)	(50,000)		0		Pre-K Teacher Salary offset/NA
100 313 2305 6110	OFFSET BY ESSER III	(32,678)	(32,678)		(96,066)		Math Interventionist ESSER Salary offset
100 313 2305 6111	SPECIAL EDUCATION TEACHER SALARY	685,236	691,183	722,593	807,802	11.8%	Special Ed teachers (10.0) includes adj. counselor, Special Education facilitator (1.0)
100 313 2310 6110	SPECIALIST TEACHER SALARY	80,377	115,667	122,626	40,557	-66.9%	ELL teacher (.5)
100 313 2310 6132	HOME/HOSPITAL TUTORING SALARY	0	0	0	0		Hourly pay for tutoring reg. education students in home/hospital
100 313 2310 6300	HOME/HOSPITAL TUTORING CONT. SERV	0	0	0	0		Contract services to provide home/hospital tutoring
100 313 2320 6111	SPED MED/THERAPEUTIC PROF SALARY	171,436	142,295	108,480	162,595	49.9%	Speech Therapist (1.2), BCBA (1.0), OT & PT moved to sped budget
100 313 2305 6110	OFFSET BY CHOICE				(68,000)		BCBA CHOICE Salary offset
100 313 2320 6131	SPED MED/THERAPEUTIC ASST SALARY	69,041	69,041	80,943	0	-100.0%	COTA moved to sped budget
100 313 2324 6155	LONG-TERM SUBSTITUTES	0	0	0	0		Transfers from regular substitute acct
100 313 2324 6156	SPECIAL ED. LONG-TERM SUBSTITUTES	0	0	0	0		Transfers from regular substitute acct
100 313 2325 6155	SUBSTITUTE TEACHER SALARIES	18,000	18,000	18,000	18,000	0.0%	Coverage for daily regular education absences
100 313 2325 6156	SPECIAL ED. SUBSTITUTE TEACHER SAL	18,000	18,000	18,000	18,000	0.0%	Coverage for daily special education absences
100 313 2330 6130	TEACHER ASSISTANTS SALARIES	149,929	155,822	150,014	26,098	-82.6%	CAMP para (.8)
100 313 2330 6130	OFFSET BY TITLE ONE GRANT	(25,900)	(25,900)		0		Title One Para Salary offset/NA, para moved to Shay
100 313 2330 6131	SPECIAL ED TEACHER ASSISTANTS SAL	448,746	499,760	0	654,688		18 Special Education Para's (16.6FTE)
100 313 2330 6131	OFFSET BY IDEA SPED GRANT	(448,746)	(499,760)		(257,089)		IDEA Salary offset
100 313 2330 6156	SPECIAL ED ASST SUBSTITUTES	0	3,000	3,000	3,000	0.0%	Coverage for special education para's absences
100 313 2340 6120	LIBRARY SALARY	67,138	70,481	70,481	72,480	2.8%	Library/Media Specialist (1.0)
100 313 2357 6110	COACHES SALARY	47,695	48,638	17,127	49,911	191.4%	Reading Coach (.5) shared with AES offset by ESSER & Math Coach Stipend
100 313 2357 6110	OFFSET BY ESSER III	(32,678)	(32,678)		(44,911)		Reading Coach (.5) ESSER Salary offset
100 313 2410 6510	TEXTBOOKS	0	6,694	6,694	7,040	5.2%	Wilson-Fundations, Hegarty, Ballard-Frames for fluency
100 313 2410 6430	CURRICULUM SUPPLIES & MATERIALS	0	0	0	15,303		Foundation Supplies for instruction and intervention
100 313 2415 6520	LIBRARY SUPPLIES	0	300	2,818	1,306	-53.7%	Demco
100 313 2415 6485	LIBRARY SOFTWARE	0	2,518	1,151	1,986	72.5%	Follett Hosted & Destiny, Wolrd Almanac, Guild
100 313 2420 6470	INSTRUCTIONAL EQUIPMENT	0	0	0	317		New instructional equipment
100 313 2420 6250	CONTRACTED EQUIPMENT MAINTENANCE	16,562	16,562	16,562	18,000	8.7%	Copier lease & maint moved from 4230
100 313 2420 6255	OTHER EQUIPMENT MAINTENANCE	3,300	0	0	1,200		Repair and maintenance on other instructional equipment
100 313 2430 6430	TEACHER SUPPLIES	27,290	13,323	13,323	15,000	12.6%	Classroom supplies
100 313 2430 6431	SPECIAL ED. TEACHER SUPPLIES	0	0	0	0		
100 313 2440 6300	OTHER INSTRUCTIONAL CONTRACT SERV	0	0	0	0		
100 313 2440 6301	SPECIAL ED. CONTRACT SERVICES	200	200	200	200	0.0%	
100 313 2450 6300	INSTRUCTIONAL TECH CONTRACT SERV	0	0	0	0		Moved from district technology account
100 313 2450 6481	INSTRUCTIONAL TECH HARDWARE	0	238	238	0	-100.0%	iPad Lease
100 313 2450 6485	INSTRUCTIONAL TECH SOFTWARE	9,000	15,806	17,667	13,932	-21.1%	Lazel (Raz) , IXL, Mystery Science, Starfall, Storyworks, Sunburst-Type to Learn, Explore Learning-Reflex
100 313 2710 6125	GUIDANCE SALARY	89,957	91,946	91,946	92,164	0.2%	Guidance Counselor (1.0)
100 313 2710 6420	GUIDANCE SUPPLIES	0	3,500	3,043	3,500	15.0%	SEL Materials
100 313 2720 6430	TESTING MATERIALS & SUPPLIES	0	400	400	400	0.0%	Amplify-Dibels
100 313 2800 6128	PSYCHOLOGIST SALARY	46,012	47,025	47,025	47,136	0.2%	School Psychologist (.5)
100 313 3200 6135	NURSE SALARY	85,606	87,440	87,440	87,641	0.2%	Nurse (1.0)
100 313 3200 6500	NURSE SUPPLIES	2,000	2,000	2,000	2,000	0.0%	Nursing supplies
100 313 3400 6138	CAFETERIA SALARY	0	0	0	0		
100 313 3520 6142	X-CURRICULAR STIPENDS	4,700	4,700	4,700	4,700	0.0%	Per contract
100 313 3520 6301	X-CURRICULAR CONTRACTED SERVICES	1,000	1,000	1,000	1,000	0.0%	
100 313 3520 6430	OTHER STUD ACT. SUPPLIES & MATERIA	0	0	0	0		
100 313 4110 6145	CUSTODIANS SALARY	117,062	116,720	116,720	108,889	-6.7%	Multi Purpose Facility Tech (2.0)
100 313 4110 6147	CUSTODIAN OVERTIME	8,000	5,000	5,000	5,000	0.0%	Custodial overtime
100 313 4110 6450	CUSTODIAN SUPPLIES	7,000	5,000	5,000	5,000	0.0%	Custodian supplies
100 313 4230 6255	OTHER EQUIPMENT MAINTENANCE	100	100	100	100	0.0%	
100 313 4230 6470	REPLACEMENT OF EQUIPMENT/FURNITU	1,050	0	0	0		
CASHMAN ELEMENTARY TOTAL		3,933,032	3,952,926	4,017,660	4,119,903	2.5%	

Account Number	Account	2022 Adjusted Budget	2023 Approved Budget	2023 Adjusted Budget	2024 Budget Request	% Increase/ decrease	Description
MIDDLE SCHOOL							
100 314 2210 6107	PRINCIPALS SALARY	317,100	317,100	324,335	324,335	0.0%	Principal (1.0), Assistants Principal (2.0)
100 314 2210 6150	SECRETARIES SALARY	155,185	160,467	161,831	127,856	-21.0%	Secretaries (2.0), reduced by 1 includes stipend for sub caller
100 314 2210 6151	CLERICAL SUPPORT SALARY	0	0	0	0		Clerical Support,
100 314 2210 6420	PRINCIPAL OFFICE SUPPLIES	1,100	800	800	1,600	100.0%	Office Supplies
100 314 2210 6430	PRINCIPAL OTHER SUPPLIES	2,600	800	800	1,600	100.0%	General supplies and MCAS mailing
100 314 2210 6470	PRINCIPAL EQUIPMENT	1,000	500	500	1,000	100.0%	Misc. small equipment
100 314 2210 6710	PRINCIPAL TRAVEL & CONFERENCES	0	1,250	1,250	1,250	0.0%	Conferences & travel reimbursement per contract
100 314 2210 6711	ASST. PRINCIPAL TRAVEL & CONFERENCES	0	2,500	2,500	2,500	0.0%	Conferences & travel reimbursement per contract
100 314 2210 6730	PRINCIPAL DUES & MEMBERSHIPS	0	1,250	1,250	1,250	0.0%	Dues & Memberships per contract
100 314 2210 6731	ASST. PRINCIPAL DUES & MEMBERSHIPS	0	2,500	2,500	2,500	0.0%	Dues & Memberships per contract
100 314 2305 6110	REGULAR EDUCATION TEACHER SALARY	3,500,761	3,525,458	3,546,985	2,809,650	-20.8%	Regular education teachers (34.0) includes Reading (1.0) w/reduction of Reading Interventionist
100 314 2305 6111	SPECIAL EDUCATION TEACHER SALARY	1,092,285	1,145,673	1,143,314	972,692	-14.9%	Special Ed teachers (11.0), Special Education facilitator (1.0)
100 314 2310 6110	SPECIALIST TEACHER SALARY	38,449	39,319	39,319	39,415	0.2%	ELL Teacher (.5)
100 314 2310 6132	HOME/HOSPITAL TUTORING SALARY	0	300	300	300	0.0%	home/hospital
100 314 2310 6300	HOME/HOSPITAL TUTORING CONT. SER	0	0	0	0		Contract services to provide home/hospital tutoring
100 314 2320 6111	SPED MED/THERAPEUTIC PROF SALARY	72,487	109,365	180,105	149,524	-17.0%	Speech Therapist (1.0), BCBA (1.0)
100 314 2320 6131	SPED MED/THERAPEUTIC ASST SALARY	0	0	0	0		
100 314 2324 6155	LONG-TERM SUBSTITUTES	60,000	0	0	0		Transfers from regular substitute acct
100 314 2324 6156	SPECIAL ED. LONG-TERM SUBSTITUTES	13,305	0	0	0		Transfers from regular substitute acct
100 314 2325 6155	SUBSTITUTE TEACHERS	25,000	25,000	25,000	25,000	0.0%	Coverage for daily regular education absences
100 314 2325 6156	SPED SUBSTITUTE TEACHERS	20,000	10,000	10,000	10,000	0.0%	Coverage for daily special education absences
100 314 2330 6131	SPED TEACHER ASSISTANTS	488,330	510,484	655,000	429,482	-34.4%	14 Special Educations para's reduced by right-sizing
100 314 2330 6133	SPED TUTORS	35,392	36,180		0		Included in line above
100 314 2330 6133	OFFSET BY IDEA SPED GRANT	(35,392)	(36,180)		0		IDEA Salary offset/NA
100 314 2330 6155	SPECIAL ED ASST SUBSTITUTES	6,000	6,000	6,000	6,000	0.0%	Coverage of special education para absences
100 314 2340 6120	LIBRARY SALARY	85,811	87,752	87,752	87,965	0.2%	1 library media specialist (1.0)
100 314 2340 6122	AUDIO VISUAL STIPENDS	900	0	0	0		X-Curr stipend
100 314 2357 6110	COACHES SALARY	85,811	87,752	46,020	87,965	91.1%	Math Coach (1.0) portion of salary offset by Title II
100 314 2357 6110	OFFSET BY TITLE II GRANT	(41,732)	(41,732)		(41,732)		Title II salary offset
100 314 2410 6510	TEXTBOOKS	4,300	7,000	7,000	6,000	-14.3%	Textbooks and related media
100 314 2410 6511	SPED TEXTBOOKS	200	1,500	1,500	1,250	-16.7%	Sped Textbooks and related media
100 314 2415 6300	LIBRARY SERVICES	1,000	2,325	2,325	2,000	-14.0%	Subscriptions, licenses
100 314 2415 6485	LIBRARY SOFTWARE	0	0	1,151	1,151	0.0%	Follett
100 314 2415 6520	LIBRARY SUPPLIES	2,600	3,650	2,499	2,000	-20.0%	Books and supplies
100 314 2415 6525	AUDIO VISUAL SUPPLIES	500	0	0	0		Supplies
100 314 2420 6250	CONTRACTED EQUIPMENT MAINTENANCE	17,020	17,020	17,020	19,000	11.6%	Copier lease & maintenance
100 314 2420 6255	OTHER EQUIPMENT MAINTENANCE	4,150	3,700	3,700	3,000	-18.9%	Repair and maintenance on other instructional equipment
100 314 2420 6240	INSTRUCTIONAL EQUIPMENT	0	6,000	6,000	0	-100.0%	Physical re-usable tools (non-tech)
100 314 2420 6241	SPED INSTRUCTIONAL EQUIPMENT	0	1,500	1,500	0	-100.0%	Special Ed Physical re-usable tools (non-tech)
100 314 2430 6430	TEACHER SUPPLIES	31,066	19,250	19,250	22,250	15.6%	Classroom supplies
100 314 2430 6431	SPED TEACHER SUPPLIES	4,835	3,500	3,500	4,550	30.0%	Sped classroom supplies
100 314 2450 6481	INSTRUCTIONAL TECH HARDWARE	3,350	2,350	2,350	2,000	-14.9%	Laptop, Elmo's Replacement Projectors
100 314 2450 6485	INSTRUCTIONAL TECH SOFTWARE	13,000	13,000	13,000	11,750	-9.6%	Instructional software both regular & special education
100 314 2710 6125	GUIDANCE SALARIES	301,484	309,805	246,615	316,286	28.3%	Guidance Counselor (2.0), Adj. Counselor (2.0)
100 314 2710 6125	OFFSET BY ESSER III	(60,009)	(63,190)		(65,171)		Adjustment Counselor Salary offset
100 314 2710 6420	GUIDANCE SUPPLIES	600	600	600	2,000	233.3%	Guidance Supplies and related media
100 314 2720 6430	TESTING MATERIALS & SUPPLIES	0	0	0	0		Testing Materials & Supplies
100 314 2800 6128	PSYCHOLOGIST SALARY	37,209	38,962	40,212	41,220	2.5%	School Psychologist (.5)
100 314 3200 6135	NURSE SALARY	68,762	67,513	67,513	67,677	0.2%	Nurse Salary (1.0)
100 314 3200 6131	CNA SALARY	0	0	0	15,000		CNA Salary (.5)
100 314 3200 6131	OFFSET BY COMPREHENSIVE HEALTH GR				(15,000)		Grant Salary Offset
100 314 3200 6500	NURSE'S SUPPLIES	2,000	2,000	2,000	1,500	-25.0%	Nurse's Supplies
100 314 3400 6138	CAFETERIA SALARY	22,475	22,475	22,475	22,475	0.0%	Cafeteria Salary (.9)
100 314 3520 6142	EXTRACURRICULAR STIPENDS	22,170	22,170	22,170	22,170	0.0%	Extracurricular Stipends
100 314 3520 6300	EXTRACURRICULAR CONTRACTED SER	0	4,000	4,000	3,000	-25.0%	
100 314 3520 6430	OTHER STUD ACT. SUPPLIES & MATERIALS	0	0	0	0		Ex. Curr. Supplies & Students Handbooks
100 314 3600 6138	SUPERVISION - CAFETERIA	2,500	14,400	14,400	14,400	0.0%	Student supervision
100 314 4110 6145	CUSTODIAN SALARIES	110,492	115,871	115,871	112,488	-2.9%	Multi Purpose Facility Tech (2.0)
100 314 4110 6147	CUSTODIAN OVERTIME	11,200	10,000	10,000	10,000	0.0%	Custodian overtime
100 314 4110 6450	CUSTODIAN SUPPLIES	10,000	10,000	10,000	10,000	0.0%	Custodial supplies
100 314 4230 6255	OTHER EQUIPMENT MAINTENANCE	0	0	0	0		Moved to 2420 above
MIDDLE SCHOOL TOTAL		6,535,296	6,627,939	6,872,212	5,673,148	-17.4%	

Account Number	Account	2022 Adjusted Budget	2023 Approved Budget	2023 Adjusted Budget	2024 Budget Request	% Increase/ decrease	Description
HIGH SCHOOL							
100 315 2210 6107	PRINCIPALS SALARY	326,478	326,478	342,500	342,500	0.0%	Principal (1.0), AP (1.0), AP/AD (1.0)
100 315 2210 6150	SECRETARIES SALARY	106,160	106,285	106,285	104,976	-1.2%	Secretaries (2.0), includes stipend for sub caller
100 315 2210 6151	CLERICAL SUPPORT SALARY	52,930	56,552	66,557	68,053	2.2%	Clerical Support, (1.7)
100 315 2210 6300	CONTRACTED SERVICES - NEASC	3,555	3,745	3,745	6,860	83.2%	High School Accreditation Fee
100 315 2210 6111	NEASC COORDINATORS STIPEND	0	0	0	2,000		New - NEASC Coordinator stipends
100 315 2210 6420	PRINCIPAL OFFICE SUPPLIES	4,500	4,500	4,500	4,500	0.0%	Office Supplies
100 315 2210 6430	PRINCIPAL OTHER SUPPLIES	3,000	3,000	3,000	3,000	0.0%	Other Supplies
100 315 2210 6710	PRINCIPAL TRAVEL & CONFERENCES	2,500	1,250	1,250	1,250	0.0%	Conferences & travel reimbursement per contract
100 315 2210 6711	ASST PRINCIPAL TRAVEL & CONFERENCES	3,000	2,500	2,500	2,500	0.0%	Conferences & travel reimbursement per contract
100 315 2210 6730	PRINCIPAL DUES & MEMBERSHIPS	1,500	1,250	1,250	1,250	0.0%	Dues & Memberships per contract
100 315 2210 6731	ASST. PRINCIPAL DUES & MEMBERSHIPS	1,200	2,500	2,500	2,500	0.0%	Dues & Memberships per contract
100 315 2305 6110	REGULAR EDUCATION TEACHER SALARY	3,154,342	3,267,419	2,392,355	3,144,138	31.4%	Regular education teachers (37.2) reduced by 1 for right-sizing & 1 reduction includes \$3,600 stipends for dept. heads, 8 salaries offset by Choice, 4 salaries offset by South Hampton Tuition
100 315 2305 6110	SCHOOL CHOICE OFFSET	(522,007)	(582,565)		(600,104)		8 Salaries offset by Choice Revolving
100 315 2305 6110	SOUTH HAMPTON TUITION OFFSET	(280,265)	(292,499)		(301,075)		4 Salaries offset by So. Hampton Tuition Revolving
100 315 2305 6111	SPECIAL EDUCATION TEACHER SALARY	652,038	617,219	676,315	685,243	1.3%	Special Ed teachers (7.0), Special Education facilitator (1.0)
100 315 2310 6110	SPECIALIST TEACHER SALARY	38,499	39,319	39,319	39,415	0.2%	ELL Teacher (.5)
100 315 2310 6132	HOME/HOSPITAL TUTORING SALARY	0	0	0	0		home/hospital
100 315 2310 6300	HOME/HOSPITAL TUTORING CONT. SERV	0	0	0	1,000		Contract services to provide home/hospital tutoring
100 315 2320 6111	SPED MED/THERAPEUTIC PROF SALARY	0	33,417	33,417	15,766	-52.8%	Speech Therapist (.2)
100 315 2324 6155	LONG-TERM SUBSTITUTES	15,000	0	0	0		Transfers from regular substitute acct
100 315 2324 6155	BUILDING BASED SUBSTITUTE	0	27,150	27,600	27,600	0.0%	Building based substitute
100 315 2324 6156	SPECIAL ED. LONG-TERM SUBSTITUTES	0	0	0	0		Transfers from regular substitute acct
100 315 2325 6155	SUBSTITUTE TEACHERS	25,000	25,000	25,000	25,000	0.0%	Coverage for daily regular education absences
100 315 2325 6156	SPED SUBSTITUTE TEACHERS	6,000	6,000	6,000	6,000	0.0%	Coverage for daily special education absences
100 315 2330 6131	SPED TEACHER ASSISTANTS	442,911	404,153	333,446	463,381	39.0%	Special Ed Para's (15.0)
100 315 2330 6131	OFFSET BY IDEA SPED GRANT	(115,037)	(73,560)		0		IDEA Salary offset/NA
100 315 2330 6155	SPECIAL ED ASST SUBSTITUTES	0	0	0	0		
100 315 2340 6120	LIBRARY SALARY	85,112	88,862	88,862	91,772	3.3%	1 library media specialist (1.0)
100 315 2340 6122	AUDIO VISUAL STIPENDS-ACTV	37,455	37,455	37,455	37,455	0.0%	1 Cable TV/Audio Visual Coordinator (.5)
100 315 2340 6130	LIBRARY CLERICAL SALARY	21,540	29,344	29,344	0	-100.0%	Clerical support eliminated
100 315 2357 6155	SUBSTITUTES FOR PROF DEVELOPMENT	0	0	0	0		Substitute coverage for Prof. Development
100 315 2357 6300	TEACHER OTHER PROF CONTRACTED	5,500	5,500	5,500	5,500	0.0%	Workshop registrations
100 315 2410 6510	TEXTBOOKS	29,000	13,000	13,000	13,000	0.0%	Textbooks and related media
100 315 2410 6511	SPED TEXTBOOKS	2,000	2,000	2,000	2,000	0.0%	Sped textbooks and related media
100 315 2410 6430	SUPPLIES & MATERIALS	4,000	4,000	44,000	4,000	-90.9%	Includes workbooks, accessories
100 315 2415 6430	CURRICULUM MATERIALS & SUPPLIES		40,000	0	40,000		Materials to support the curriculum
100 315 2415 6520	LIBRARY SUPPLIES	3,500	3,500	3,500	3,500	0.0%	Library supplies
100 315 2415 6485	LIBRARY SOFTWARE	4,390	4,390	4,390	4,390	0.0%	EBSCO Literary, Proquest SIRS, Destiny Library & Standards, Webpath Express
100 315 2420 6470	INSTRUCTIONAL EQUIPMENT	4,500	4,500	4,500	4,500	0.0%	Teacher equipment for classrooms
100 315 2420 6250	CONTRACTED EQUIPMENT MAINTENANCE	33,970	33,970	33,970	36,000	6.0%	Copier lease & maint, postage machine & Ropes Inspection
100 315 2420 6255	OTHER EQUIPMENT MAINTENANCE	0	0	0	0		Consumer Science, Project Adventure, Piano Tuning
100 315 2430 6430	TEACHER SUPPLIES	36,524	21,524	21,124	21,124	0.0%	Classroom teaching supplies
100 315 2430 6431	SPED TEACHER SUPPLIES	2,000	2,000	2,000	2,000	0.0%	Sped classroom teaching supplies
100 315 2440 6300	OTHER PROF CONTRACTED SERVICES	0	15,000	15,000	15,000	0.0%	Credit Recovery
100 315 2450 6481	INSTRUCTIONAL TECH HARDWARE	13,187	13,187	13,187	13,187	0.0%	Apple Lease
100 315 2450 6485	INSTRUCTIONAL TECH SOFTWARE	10,840	26,840	26,840	26,840	0.0%	Instructional software
100 315 2710 6125	GUIDANCE SALARIES	407,097	391,102	312,309	396,323	26.9%	by ESSER
100 315 2710 6125	OFFSET BY ESSER GRANT	(63,575)	(66,834)		(66,834)		Adjustment Counselor Salary offset
100 315 2710 6150	GUIDANCE SECRETARY SALARY	35,639	36,406	46,165	48,576	5.2%	Guidance secretary (1.0)
100 315 2710 6300	GUIDANCE CONTRACTED SERVICES	4,000	4,000	4,000	7,500	87.5%	Memberships, dues, etc.
100 315 2710 6420	GUIDANCE OFFICE SUPPLIES	3,030	3,030	3,030	4,030	33.0%	Office Supplies
100 315 2710 6485	GUIDANCE SOFTWARE	3,900	3,900	4,300	4,800	11.6%	Naviance
100 315 2800 6128	PSYCHOLOGIST SALARY	37,209	38,962	40,212	41,220	2.5%	School Psychologist (.5)
100 315 3200 6135	NURSE SALARY	55,851	58,937	58,937	60,906	3.3%	Nurse (1.0)
100 315 3200 6500	NURSE'S SUPPLIES	1,200	1,200	1,200	2,000	66.7%	Nursing supplies
100 315 3400 6138	CAFETERIA SALARY	29,160	29,160	0	0		Cafeteria manager (1.0)
100 315 3510 6140	ATHLETIC MANAGER	6,870	6,870	6,870	6,870	0.0%	Asst. AD Stipend
100 315 3510 6141	ATHLETIC TRAINER		7,571		7,571		Trainer stipend
100 315 3510 6141	ATHLETIC COACHES	167,218	184,288	61,620	167,878	172.4%	Coaches salaries reduced by JV sports right-sizing
100 315 3510 6142	GAME PERSONNEL		20,907	20,907	19,500	-6.7%	Clock operators, ticket takers, etc.reduced right-sizing
100 315 3510 6300	ATHLETICS OTHER CONTRACTED SERV	62,488	108,087	108,087	86,839	-19.7%	Transportation costs inc. 2% increase reduced by right-sizing
100 315 3510 6301	GAME OFFICIALS		41,918	115,758	111,142	-4.0%	Official fees (MAAA sets rates) reduced by right-sizing
100 315 3510 6301	ATHLETICS OTHER PROFESSIONAL SER	98,830	73,840		77,347		Fixed costs including dues, insurance, rink rental, AED Maint. HUDL, Family ID, MAScores
100 315 3510 6430	ATHLETICS SUPPLIES	31,099	43,050	43,050	43,050	0.0%	Supplies/Equipment includes \$10,000 Uniform replacement
100 315 3510 6300	ATHLETIC USER FEE & GATE RECEIPTS	(180,958)	(130,239)		(130,239)		Reduced due to historical data
100 315 3520 6142	EXTRACURRICULAR STIPENDS	47,400	48,650	48,650	48,650	0.0%	Stipends per contract
100 315 3520 6300	EXTRACURRICULAR CONTRACTED SER	6,900	11,200	11,200	11,200	0.0%	Extracurricular transportation and dues for organizations
100 315 3520 6430	OTHER STUD ACT. SUPPLIES & MATERIA	0	0	0	2,500		AMS Recruiting Supplies
100 315 3520 6432	GRADUATION EXPENSES - SUPPLIES	12,000	12,000	11,360	13,360	17.6%	Supplies and Materials
100 315 3520 6433	GRADUATION EXPENSES - CONT SERV	800	800	1,440	1,440	0.0%	Contracts for details, etc.
100 315 3600 6138	DETENTION MONITORS	5,500	6,500	6,500	6,500	0.0%	Monitors for afterschool and Saturday detention (@ \$40/HR)
100 315 4110 6145	CUSTODIAN SALARIES	106,281	113,621	113,621	113,902	0.2%	Multi Purpose Facility Tech (2.0)
100 315 4110 6147	CUSTODIAN OVERTIME	4,500	4,500	4,500	4,500	0.0%	Overtime for MPFT
100 315 4110 6450	CUSTODIAN SUPPLIES	9,000	9,000	9,000	9,000	0.0%	Custodial supplies

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	HIGH SCHOOL TOTAL	5,106,261	5,386,611	5,444,927	5,465,552	0.4%	

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	INNOVATION HIGH SCHOOL						
100 321 2210 6107	PRINCIPAL SALARY	100,567	100,567	102,830	102,830	0.0%	Principal salary (1.0)
100 321 2210 6150	SECRETARY SALARY	39,523	39,930	27,000	25,464	-5.7%	School year 196 days
100 321 2210 6420	OFFICE SUPPLIES	0	500	500	500	0.0%	Office Supplies
100 321 2210 6430	OTHER SUPPLIES	0	0	0	0		
100 321 2210 6710	PRINCIPAL TRAVEL	0	2,500	2,500	2,500	0.0%	Conferences and travel per contract
100 321 2250 6481	PRINCIPAL TECH HARDWARE	0	0	0	0		
100 321 2305 6110	TEACHER SALARIES	247,370	258,534	341,425	286,428	-16.1%	Regular Education teachers (4.0)
100 321 2305 6111	SPECIAL EDUCATION TEACHER SALARIES	142,255	147,295	122,125	126,048	3.2%	Special Education teacher (2.0)
100 321 2325 6155	SUBSTITUTE TEACHERS	6,000	6,000	6,000	6,000	0.0%	Coverage for teacher absences
100 321 2325 6156	SPED SUBSTITUTE TEACHERS	0	0	0	0		Coverage for special ed teacher absences
100 321 2330 6131	SPED TEACHER ASSISTANTS	26,346	29,328	29,328	30,256	3.2%	Special Ed Paraprofessional (.9)
100 321 2330 6131	OFFSET BY TUITION REVOLVING ACCT	(26,346)	0	0	0		Moved para back to district budget
100 321 2330 6133	SPED TUTORS	0	0	0	0		
100 321 2357 6300	PD OTHER PROFESSIONAL	1,500	0	0	0		Conferences & workshops for professional staff
100 321 2410 6510	TEXTBOOKS	0	0	0	0		
100 321 2430 6430	TEACHER SUPPLIES	7,000	7,000	7,000	7,500	7.1%	General teaching supplies
100 321 2450 6300	INSTRUCTIONAL TECHNOLOGY SOFTWARE	0	3,600	3,600	3,600	0.0%	Curriculum licenses
100 321 2710 6125	GUIDANCE SALARIES	93,513	95,588	95,838	96,066	0.2%	Guidance counselor (1.0)
100 321 3200 6135	NURSE SALARY	68,922	72,304	72,304	74,307	2.8%	Nurse (1.0)
100 321 3200 6500	NURSE'S SUPPLIES	0	500	500	500	0.0%	Nursing supplies
100 321 3520 6432	GRADUATION EXPENSES - SUPPLIES	0	500	500	500	0.0%	Graduation supplies
100 321 3520 6433	GRADUATION EXPENSES - CONT SERVICES	0	500	500	500	0.0%	Graduation
100 321 4110 6240	CUSTODIAN CONTRACTED SERVICES	115	0	0	0		Managed through Maintenance budget
100 321 4110 6450	CUSTODIAN SUPPLIES	1,500	1,500	1,500	1,500	0.0%	Custodial supplies
100 321 4230 6250	CONTRACTED EQUIPMENT MAINTENANCE	2,500	2,500	2,500	2,500	0.0%	Copier lease & maintenance
100 321 5350 6780	RENTAL-LEASE OF BUILDINGS	99,000	102,000	102,000	105,060	3.0%	Annual rent - 3% increase
	INNOVATION HIGH SCHOOL TOTAL	809,765	870,646	917,950	872,059	-5.0%	

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	TECHNOLOGY						
100 316 1450 6106	DIRECTOR OF TECHNOLOGY	0	0	0	0		Director of Technology (.2) moved to city budget
100 316 1450 6380	DISTRICT MIS EXPENSES	38,861	38,861	45,339	45,339	0.0%	Includes Aspen, Frontline, BlackBoard, Cleverbridge
100 316 1450 6710	TRAVEL AND CONFERENCES	4,000	0	0	0		
100 316 1450 6480	TECHNOLOGY EQUIPMENT	1,000	1,000	1,000	1,000	0.0%	Miscellaneous technology needs
100 316 2250 6144	IT TECHNICIANS	64,310	64,310	69,563	69,563	0.0%	Data Manager (1.0)
100 316 4400 6109	IT NETWORK MANAGER	0	0	0	0		
100 316 4400 6385	IT NETWORK & TELECOMM	18,097	18,000	18,000	18,000	0.0%	Internet - Verizon
100 316 4400 6386	IT SITE NETWORKING	0	0	0	0		
100 316 4450 6380	IT TECHNOLOGY MAINTENANCE	51,474	51,474	44,996	45,000	0.0%	Google Suite, Chromebook Mgt fee, Jamf and other maintenance
100 316 4450 6490	IT TECHNOLOGY MAINTENANCE SUPPLIES	10,000	10,000	10,000	10,000	0.0%	Repair & replacement of printers, bulbs, computer parts, etc.
	TECHNOLOGY TOTAL	187,742	183,645	188,898	188,902	0.0%	
	MAINTENANCE						
100 317 4120 6210	HEATING OF BUILDINGS	362,952	362,952	362,952	450,952	24.2%	Gas heating of buildings
100 317 4130 6220	ELECTRICITY	451,629	451,629	451,629	663,894	47.0%	Electricity costs for the district
100 317 4130 6340	TELEPHONE	43,000	75,163	75,163	95,163	26.6%	New Comcast services, cell phone reimbursement
100 317 4210 6240	GROUND MAINTENANCE CONTRACTED SERVICES	0	0	2,900	3,900	34.5%	
100 317 4210 6460	GROUND MAINTENANCE SUPPLIES	25,000	25,000	22,100	25,000	13.1%	Supplies to maintain grounds and fields
100 317 4220 6146	MAINTENANCE SALARIES	196,743	198,220	200,367	272,804	36.2%	Director (1.0) Skilled Craftsman (1.0) and Groundskeeper (1.0), MPFT (1.0) w/addition stipend for fleet maintenance
100 317 4220 6146	OFFSET BY CHOICE				(52,270)		MPFT Floater offset by CHOICE
100 317 4220 6148	MAINTENANCE OVERTIME	20,000	20,000	20,000	30,000	50.0%	Overtime for Craftsman and Groundskeeper
100 317 4220 6240	BLDG. MAINTENANCE CONTRACTED SERVICES	717,712	791,403	791,403	920,000	16.2%	Contracts for custodial services, hvac services & misc. others w/1.5% increase inc. Retrofit of CES
100 317 4220 6255	BLDG. MAINTENANCE EQUIP MAINTENANCE	0	5,000	5,000	10,000	100.0%	Maintenance of cleaning equipment
100 317 4220 6270	BLDG. MAINTENANCE EQUIP/LEASE	10,000	15,525	15,525	38,446	147.6%	Year 2 of van & truck payments, rental/lease of maintenance equipment
100 317 4220 6440	BLDG. MAINTENANCE SUPPLIES	70,000	70,000	70,000	95,000	35.7%	Building maintenance supplies
100 317 4230 6247	TRUCK MAINTENANCE	7,500	10,000	10,000	5,000	-50.0%	Maintenance vehicle repairs decrease due to 2 new vehicles
100 317 4230 6465	TRUCK GAS/OIL	7,500	7,500	7,500	17,500	133.3%	Maintenance vehicle fuel
	MAINTENANCE TOTAL	1,912,036	2,032,392	2,034,539	2,575,389	26.6%	

Account Number	Account	2022 Adjusted Budget	2023 Approved Budget	2023 Adjusted Budget	2024 Budget Request	% Increase/ decrease	Description
	CURRICULUM & PROF. DEVELOPMENT						
100 318 2110 6106	DIRECTOR OF CURRICULUM	137,218	137,218	107,305	137,658	28.3%	Director of Teaching & Learning (1.0), a portion of this salary charged to Title 1, includes 5 days vacation buyback
100 318 2110 6106	OFFSET BY TITLE ONE GRANT	(25,779)	(25,779)		(33,000)		Title One Grant salary offset
100 318 2110 6150	CURRICULUM SECRETARY	62,392	63,620	64,480	64,265	-0.3%	Secretary(1.0)
100 318 2110 6300	CURRICULUM CONTRACTED SERVICES	0	0	0	0		
100 318 2110 6420	CURRICULUM OFFICE SUPPLIES	2,500	2,500	2,500	2,500	0.0%	Office Supplies
100 318 2110 6430	CURRICULUM SUPPLIES & MATERIALS	65,375	23,875	23,875	24,660	3.3%	Wit & Widsom & Foundations, PTLW material, Math Materials
100 318 2110 6485	CURRICULUM SOFTWARE	19,962	37,662	44,471	61,570	38.4%	MAP testing, Desmos Mat & ST Math licenses, etc
100 318 2110 6510	CURRICULUM TEXTBOOKS	23,000	23,650	16,841	0	-100.0%	"Go Math" for elementary & middle schools-moved to schools
100 318 2110 6710	CURRICULUM TRAVEL & CONFERENCES	0	1,250	1,250	1,250	0.0%	Conferences and travel per contract
100 318 2110 6730	CURRICULUM DUES & MEMBERSHIPS	2,500	1,250	1,250	1,250	0.0%	Dues & Memberships per contract
100 318 2110 6780	CURRICULUM OTHER EXPENSES	3,000	3,000	3,000	3,000	0.0%	
100 318 2305 6110	MTSS LITERACY SPECIALIST	0	0	0	91,772		New district position offset by ESSER III
100 318 2305 6110	OFFSET BY ESSER III	0	0	0	(91,772)		ESSER III salary offset
100 318 2305 6110	SUMMER PROFESSIONAL SALARIES	37,071	4,000	4,000	0	-100.0%	Summer salaries
100 318 2351 6710	PD TRAVEL & CONFERENCES	0	4,000	4,000	4,000	0.0%	PD ST Math/Desmos
100 318 2351 6730	PD DUES & MEMBERSHIPS	0	1,750	1,750	4,600	162.9%	Mass Partnership for Youth membership & PLTW Annual Fee
100 318 2353 6165	TEACHER PROF DEVELOPMENT DAYS	0	9,800	9,800	9,800	0.0%	Teacher training for PLTW
100 318 2357 6165	PROF DEV. TEACHER STIPENDS	12,810	20,000	20,000	20,000	0.0%	Mentor stipends/ST Math Champions
100 318 2357 6300	PROF. DEVELOPMENT CONTRACTED SE	5,000	5,000	5,000	5,000	0.0%	Wit and Wisdom PD
100 318 2357 6430	PROF. DEV. SUPPLIES & MATERIALS	1,000	1,000	754	750	-0.5%	PD Supplies & Materials
100 318 2357 6485	PROF. DEVELOPMENT SOFTWARE	5,863	9,301	9,547	10,500	10.0%	Teach Point evaluation software & Mandated training software
100 318 2357 6750	CONTRACTED COURSE REIMBURSEMEN	46,000	46,000	46,000	46,000	0.0%	Staff course reimbursement accordng to CBA
	CURRICULUM & PROF. DEVELOP TOTAL	397,912	369,097	365,823	363,803	-0.6%	

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SPECIAL EDUCATION							
100 319 1430 6311	SPED LEGAL SERVICES	45,000	25,000	25,000	25,000	0.0%	Special Ed legal services
100 319 2110 6106	SPECIAL EDUCATION DIRECTOR	130,462	130,462	133,367	133,367	0.0%	Director (1.0) includes 5 days vacation buyback
100 319 2110 6150	SECRETARIES SALARY	104,854	109,202	109,202	113,765	4.2%	Includes 2 full time secretaries(2.0)
100 319 2110 6420	OFFICE SUPPLIES	2,000	2,000	2,000	1,000	-50.0%	Office Supplies
100 319 2110 6470	NON-CAPITAL EQUIPMENT	0	0	849	0	-100.0%	
100 319 2110 6710	TRAVEL & CONFERENCES	1,000	1,250	1,250	1,250	0.0%	Travel & Conferances per contract
100 319 2110 6730	DUES AND MEMBERSHIPS	800	1,250	1,250	1,250	0.0%	Dues & Memberships per contract
100 319 2110 6780	OTHER EXPENSES	5,000	5,000	4,151	0	-100.0%	Conferences and travel reimbursement for special ed staff
100 319 2120 6105	OUT OF DISTRICT COODINATOR	83,836	85,696	85,696	105,898	23.6%	Coordinator (1.0)/Sped Asst. Director
100 319 2305 6110	SUMMER PROGRAM SALARIES	117,611	85,000	115,213	110,000	-4.5%	In district Extended School Year Program
100 319 2320 6111	BCBA SALARY	136,951	136,951	0	0		BCBA salaries (2.0) mpved to schools
100 319 2320 6111	SPED MED/THERAPEUTIC PROF SALARIE	0	0	0	221,972		OT (1.8), PT (1.0) moved from school budgets
100 319 2320 6131	DIRECT HOME SERVICES SALARY	25,000	25,000	25,000	25,000	0.0%	RBT-Individual contracted employees (.3)
100 319 2320 6131	SPED MED/THERAPEUTIC ASST SALARIE	0	0	0	90,637		COTA (1.0), PTA (.7) moved from school budgets
100 319 2320 6301	HOME/HOSPITAL TUTORING CONT. SER	7,500	7,500	7,500	7,500	0.0%	Contract services to provide home/hospital tutoring
100 319 2320 6305	CONTRACTED SERVICES	208,010	248,010	248,010	248,010	0.0%	Pettingill House, translation services, OT,PT, Speech, Vision Services, etc
100 319 2320 6430	SUPPLIES & MATERIALS	600	600	600	600	0.0%	RBT Home supplies
100 319 2320 6470	NON-CAPITAL EQUIPMENT	6,000	6,000	6,000	6,000	0.0%	Assistive Technology equip, PT & OT equip, vision & hearing equip
100 319 2357 6301	TEACHER OTHER PROF CONTRACTED	5,000	5,000	5,000	5,000	0.0%	Professional Development for Special Education Staff
100 319 2430 6430	TEACHER SUPPLIES	13,988	12,000	12,000	12,000	0.0%	Specialized materials
100 319 2800 6306	PSYCHOLOGICAL SERVICES	4,000	4,000	4,000	1,000	-75.0%	Contracted testing services
100 319 2800 6430	PSYCHOLGICAL SUPPLIES	4,000	4,000	4,000	6,000	50.0%	Testing materials
100 319 3200 6131	CNA SALARY	0	0	10,800	15,000	38.9%	CNA (.5)
100 319 3300 6157	SPED TRANSPORTATION COORDINATOR	46,366	46,366	47,294	0	-100.0%	Eliminate Sped transportation coordinator (1.0)
100 319 3300 6158	SPED VAN DRIVERS	178,244	170,127	174,309	231,977	33.1%	Program
100 319 3300 6247	VEHICLE REPAIRS/MAINTENANCE	15,000	15,000	15,000	30,000	100.0%	Van maintenance, repairs
100 319 3300 6270	VAN LEASE/RENTAL	12,098	12,000	12,000	25,000	108.3%	2 van leases
100 319 3300 6300	CONTRACT SERVICES	3,000	3,000	3,000	3,000	0.0%	Employee physicals, licenses & registrations
100 319 3300 6330	TRANSPORTATION CONTRACTED SERV	321,343	350,000	350,000	450,000	28.6%	Contracted transportation for special ed students
100 319 3300 6465	VEHICLE FUEL & SUPPLIES	15,000	15,000	15,000	30,000	100.0%	Includes gas/oil and misc. supplies (car seats, belts, etc)
100 319 4230 6250	CONTRACTED EQUIPMENT MAINTENANCE	6,000	6,000	6,000	6,000	0.0%	Contract for copier, mail machine, Phonak
100 319 4230 6255	OTHER EQUIPMENT MAINTENANCE	2,000	2,000	2,000	2,000	0.0%	Maintenance for other equipment
100 319 9100 6320	TUITION PUBLIC/NON MEMBER COLLAB	129,194	141,586	48,000	105,449	119.7%	Total includes 5% increase based on # of students
100 319 9200 6320	TUITION OUT OF STATE	616,962	259,337	199,007	247,799	24.5%	Total includes 5% increase based on # of students
100 319 9300 6320	TUITION PRIVATE	1,342,272	1,145,311		1,019,137		Total includes 14% increase based on # of students
100 319 9301 6320	TUITION RESIDENTIAL	825,089	802,546	629,230	967,907	53.8%	Total includes 5% increase based on # of students
100 319 9400 6320	TUITION COLLABORATIVES	990,782	919,482	861,623	1,522,579	76.7%	Total includes 5% increase based on # of students
100 319 9300 6320	CIRCUIT BREAKER OFFSET	(1,318,627)	(1,318,627)		(1,600,000)		Circuit Breaker offset increased by \$200k
SPECIAL EDUCATION TOTAL		4,086,335	3,463,049	3,163,351	4,171,097	31.9%	

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EMPLOYEE BENEFITS							
100 320 5100 6171	RETIREMENT CONTRIBUTION	1,209,445	1,230,687	1,230,687	1,403,966	14.1%	FY24 Assessment
100 320 5200 6170	GROUP HEALTH INSURANCE	3,960,329	4,100,129	4,100,129	4,351,523	6.1%	Includes 3.28% Health Insurance increase on increased membership and a reduction of 2.66% for dental insurance
100 320 5200 6172	UNEMPLOYMENT COMPENSATION	35,000	35,000	35,000	35,000	0.0%	
100 320 5200 6173	WORKERS COMPENSATION	172,754	175,000	108,904	150,000	37.7%	
100 320 5200 6174	LIFE INSURANCE	20,045	20,045	20,045	20,045	0.0%	
100 320 5200 6175	MEDICARE TAX-EMPLOYERS SHARE	338,460	347,677	347,677	361,714	4.0%	Medicare portion of FICA at 1.45% of salaries
100 320 5200 6200	EMPLOYEE BENEFITS MANAGEMENT	5,000	5,000	5,000	5,000	0.0%	
100 320 5250 6170	INSURANCE FOR RETIRED EMPLOYEES	442,175	457,784	457,784	400,345	-12.5%	Adjusted for membership and Includes 3.28% Health Insurance increase and a reduction of 2.66% for dental insurance
EMPLOYEE BENEFITS TOTAL		6,183,208	6,371,322	6,305,226	6,727,593	6.7%	
GRAND TOTAL - DISTRICT BUDGET		34,454,344	35,032,129	35,032,129	36,986,724	5.58%	
					\$ 1,954,595		TOTAL INCREASE