

**BROOKLINE SCHOOL BOARD  
JANUARY 12, 2022  
MEETING MINUTES**

A public hearing was conducted by the Brookline School Board on Wednesday, January 12, 2022, at 6:46 p.m. at the Captain Samuel Douglass Academy.

Kenneth Haag, Chairman, presided:

Members of the School Board Present: Erin Sarris, Vice Chairman  
Karen Jew, Secretary  
Rebecca Howie  
Alison Marsano

Members of the School Board Absent:

Also in Attendance: Andrew Corey, Superintendent  
Gina Bergskaug, Asst. Superintendent of Curriculum and Instruction  
Kelly Seeley, Business Administrator  
Daniel Molinari, Principal, Richard Maghakian Memorial School  
Patricia Bouley, Principal, Captain Samuel Douglass Academy  
Brian Rater, Chair, Brookline Finance Committee  
Cindy LaCroix, Brookline Finance Committee  
Adam Goff, Brookline Finance Committee

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**BROOKLINE SCHOOL DISTRICT  
FY23 BUDGET**

The purpose of the Public Hearing was to present and obtain public input on the Brookline School District proposed FY23 budget.

Superintendent Corey provided an explanation of the different Warrant Articles.

**Article 4** – Support Staff Contract

To see if the Brookline School District will vote to approve the cost of items included in a four-year collective bargaining agreement reached between the Brookline School Board and the Brookline Education Support Staff Association for the 2022-2023, 2023-2024, 2024-2025 and 2025-2026 school years, which calls for the following increase in support staff salaries and benefits at the current staffing levels:

<u>Fiscal Year</u>	<u>Estimated Increase</u>
2022-2023	\$58,299
2023-2024	\$58,520
2024-2025	\$38,616
2025-2026	\$46,043
Total: \$201,478	

and further to raise and appropriate a sum of **\$58,299** for the first fiscal year (2022- 2023 school year), such sum representing the additional costs attributable to the increase in support staff salaries and benefits required by the new agreement over those that would be paid at current staffing levels.

**Estimated Net Tax Impact - \$0.08/\$1,000**

The cost for year one of the contract covers wages and step increase as well as targeted table adjustments. Also included is a stipend for RBT certification and one additional paraprofessional day prior to the students' first day. The RBT certification is a person specifically trained to gather data in working with identified students to track their progress and bring that information back to the IEP team and classroom teachers. They are required to have 40 hours of training and would receive a stipend of \$2,400.

In year two there are wages and step increases, plus a 5% table increase in addition to one additional holiday and a longevity bonus.

Year three has wages and step increases as well as a 4% table increase and one additional paraprofessional day prior to the students' first day.

Year four has wages and step increases as well as a 4% table increase.

The contract provided for increased management rights; clarification of language regarding the work week, probationary period, time log submission and requirements, vacation accrual, and sick bank submission, increased incentives for paraprofessionals to obtain certifications, and created incentives for custodians regarding maintenance certifications.

Superintendent Corey thanked those who worked on the negotiations. He spoke of difficulty in hiring hourly wage individuals. This bargaining unit consists of secretaries, custodians, paraprofessionals, and food service workers. The district was losing the competitive ability to attract and retain those employees. Many times our pay scales had fallen behind many of the local retail stores.

Testimony in Favor

Vice Chairman Sarris spoke of the environment of the past few years and the extraordinary efforts of those belonging to this bargaining unit.

She questioned if paraprofessionals, as part of their contract, participate in professional development. Assistant Superintendent Bergskaug stated they currently have one professional development day prior to the start of the school year for students. This contract is proposing a second one and then in year 3 a third one. They do have a minimal amount of professional development money available to them within the contract should they wish to do something on their own time or take a professional day during the year.

Brian Rater, Chair, Brookline Finance Committee, questioned why the contract is for a period of four years. Assistant Superintendent Bergskaug stated the prior agreement was a four-year agreement. Support staff in Brookline tends to go a bit longer. Superintendent Corey noted efforts to keep the support staff and teacher contracts from falling in the same year.

Finance Chair Rater spoke of concern with inflation; Towns are giving more generous raises to their staff because of inflation. When having a fixed four-year contract the flexibility is taken away to be able to adjust for that. He stated support for the proposed contract and echoed the sentiments around the tremendous work

that has been done. He commented on the wage plus step increases for year 2; \$51,056 cost (step increase plus 5% table increase) and year 3; \$37,141 increased cost (step increase plus a 4% table increase); he would have expected there to be less difference between the numbers. Assistant Superintendent Bergskaug noted some of that has to do with employees going off the step table (would only receive the flat increase).

Testimony in Opposition - None

Testimony in Favor - None

Testimony in Opposition - None

### **Article 5** – Operating Budget

To see if the Brookline School District will vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **\$10,429,549**. Should this article be defeated, the default budget shall be **\$10,397,099** which is the same as last year, with certain adjustments required by previous action of the school district or by law or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

### **Estimated Net Tax Impact - \$9.49/\$1,000**

Superintendent Corey stated the changes result in an increase of \$403,772 or 4.0%.

New item requests result in increases in the areas of academics (\$2,500), regular education personnel (\$51,074), special education personnel (\$40,400), copier replacement (\$5,000), shared services/software (\$12,146), and facilities/safety (\$20,200) for a total cost of new item requests of \$131,320.

Major changes include teacher salaries (reduction of \$61,656), retirement benefit (reduction of \$67,805); no retirements this year, contingency (reduction of \$40,000); article was replaced last year by the retained fund balance, special education contracted services/transportation/materials cost (increase of \$528,790), special education new positions (increase of \$40,400), and discretionary/other (increase of \$4,043).

Should the proposed budget fail to pass and the default budget go in place, the total would be \$10,397,099, which represents the FY22 operating budget (\$10,025,776) plus required by law or contractual increases (\$479,079) and minus one-time FY22 expenses (\$107,757).

Chairman Haag noted the \$40,400 for special education personnel is listed on the slide depicting the key budget changes and again on the slide highlighting the major changes. Ms. Seeley responded it was not counting the position twice, simply including it in the description of major changes.

Testimony in Favor

Vice Chairman Sarris questioned the difference between the \$528,790 special education contracted services/transportation/materials cost versus the \$471,968 cost identified as required by law or contracted increases/reductions on the default budget details slide. Superintendent Corey stated, from a default budget

standpoint, it has to be a legally obligated service. The minimum that we have to do is the \$471,968. To meet all of the needs, the budgeted amount is \$528,790.

Testimony in Opposition - None

Testimony in Favor - None

Testimony in Opposition - None

### **Article 6** – Special Education Reserve Trust

To see if the school district will vote to raise and appropriate a sum of up to **\$25,000** from the June 30 unassigned fund balance available for transfer on July 1, 2023 to be added to the previously established SPECIAL EDUCATION EXPENDABLE TRUST FUND. No amount to be raised from taxation.

### **Estimated Net Tax Impact**

- No rate increase in FY22. The Unassigned Fund Balance is the sum of unspent taxes and revenues. Expending \$25,000, that could potentially be returned as revenue, equates to **foregoing a *potential* rate reduction: \$0.04/\$1,000.**

The current balance of \$225,000, and anticipated FY22 use of \$200,000, the anticipated FY22 ending balance is \$25,000. The request is for an appropriation of \$25,000 to bring the anticipated FY23 ending balance to \$50,000. The goal is to maintain the balance at \$225,000.

Testimony in Favor - None

Testimony in Opposition - None

Testimony in Favor

Member Marsano suggested \$25,000 is too small a request. The \$528,790 cost anticipated for FY23 is an excessive amount of money for the budget to be increased by. The fund needs to be replenished at a faster rate to be able to address the potential for future increases and avoid large spikes in the tax rate.

Superintendent Corey commented it is a difficult situation as you are moving funds out of the Special Education Trust to the operating budget, which means there will not be a large unretained fund balance to allocate to maintenance or special education. From a procedural point of view, the Board could change that to a different dollar amount or citizens could do that at the Deliberative Session. One of the reasons the current balance is healthy is because a number of years back a citizen came up to the podium and changed the requested allocation from \$25,000 to \$100,000.

Chairman Haag noted the availability of the Retained Fund Balance, which is a contingency that is in place if needed.

Finance Chair Rater added this is not the only option for funding special education expenses. Seeing it get this low is concerning. Were we not to be facing a significant tax increase because all of the other aspects, he probably would have proposed increasing it to \$75,000 or \$100,000.

Member Marsano spoke of the need for taxpayers to look to their Senators and Congressmen to advocate for special education funding to come from the Federal Government and follow the child versus being at the Town level.

Testimony in Opposition - None

**Article 7** – Maintenance Trust

To see if the school district will vote to raise and appropriate a sum of up to **\$75,000** from the June 30 unassigned fund balance (surplus) available for transfer on July 1, 2023 to be added to the previously established SCHOOL FACILITIES MAINTENANCE FUND.

**Estimated Net Tax Impact**

• No rate increase in FY22. The Unassigned Fund Balance is the sum of unspent taxes and revenues. Expending \$75,000, that could potentially be returned as revenue, equates to **foregoing a *potential* rate reduction: \$0.11/\$1,000.**

The current balance is \$89,497. The requested allocation for \$75,000 less the FY23 proposed use of \$102,800 would result in an anticipated FY23 ending balance of \$61,697.

Proposed uses of the fund include parking lot reseal at RMMS and CSDA (\$40,500), push-bar replacement – Phase I at RMMS (\$5,000), gutter, storm drains, trim at RMMS (\$11,600), classroom flooring at RMMS (\$17,000) exterior doors – Phase II at CSDA (\$6,700), specialists rooms flooring at CSDA (\$17,000), and window balances – final phase at CSDA (\$5,000).

Testimony in Favor - None

Testimony in Opposition - None

Testimony in Favor - None

Testimony in Opposition - None

**Article 8** – SAU Budget

Shall the voters of the Brookline School District adopt a school administrative unit budget of \$2,103,176 for the forthcoming fiscal year in which **\$407,208** is assigned to the school budget of this school district? This year's adjusted budget of \$2,014,210 with \$389,983 assigned to the school budget of this school district, will be adopted if the article does not receive a majority vote of all the school district voters voting in this school administrative unit.

**Estimated Net Tax Impact - \$.58/\$1,000**

The salaries line item is increasing by \$70,192 and includes the requested Compliance and Communications Specialist position, Board approved salary adjustments and a 3% increase. Benefits is increasing (\$64,042) due to the new position, health insurance rate increase (3.9%) and health insurance membership changes. The equipment/software line is increasing by \$5,025 and includes \$3,700 for 4 desktops and 1 laptop.

The proposed Compliance & Communications Specialist position is an identified need that was discussed by the SAU Governing Board last year as something they wished to see have more attention. The increasing demands for compliance documentation and other communication matters is absorbing significant time of senior district leadership and cutting into the time needed to carry out their primary functions of educational and fiscal management.

Testimony in Favor

Member Marsano commented on debate that has occurred around whether this is the proper timing for the new position. She acknowledged it is a huge time and effort driver for the SAU staff. The demands that are placed on them by the public are impinging on their ability to do their jobs effectively. She recognizes the need for the position. She also recognizes that there is a breaking point for all in regard to taxes.

Finance Chair Rater echoed the remarks of the previous speaker. The SAU budget has gone up significantly with the addition of staff, but for this particular issue, he sees the greatly increased demands that are falling on people who are in the higher salary ranges. The cost to the district per hour is significantly higher when you have the executives spending enormous amounts of their time doing that. He supports the addition of the position believing it will go a long way in supporting the efficiency at the SAU. Although we are facing significant tax issues, he believes it is justified.

Member Jew remarked looking at these same types of demands put on other boards and organizations within the community, she can see the issue increasing in the near future. This position is going to be important to have.

Superintendent Corey noted the availability of a five-year staffing census trend. When he arrived in the district 8 years ago, the number of staff in the SAU was 13.6. In FY19, it increased to 15. In FY21 and FY21, the district went down to 14.8. Last year the voters approved a facilities director for the 6 buildings across the SAU. We went up to 15.8. This year, the request is for the compliance position which would put the total SAU staff to 16.8.

He commented on speaking with Mr. Thompson (former Assistant Superintendent). Mr. Thompson went over to Hampstead. They are a brand new SAU. Every year the question comes up about removing the SAU. He has 2 buildings, a comparable SAU staff and about the same number of students the Brookline School District has (K-12). The article requests \$407,208. The brand new SAU in Hampstead has a warrant article at \$1,168,668.75.

The smallest SAU he was able to talk to was Chester, NH. They have 1 district, 1 building, 500 students, the Superintendent is part-time. Their offices are in the actual district building. They do not have custodial costs, heating costs, etc. Last fall when he talked to their Superintendent, they were at a budget of \$310,000 for a part-time Superintendent, a full-time Business Administrator, and a full-time Administrative Assistant. All of the other services were done through the schools. They were still paying other costs.

Were the district to look at becoming its own SAU, there would be the need to identify space, a tuition agreement with some high school or need to build, and there would be the need to build in order to house 7<sup>th</sup> and 8<sup>th</sup> grade students.

Testimony in Opposition - None

Testimony in Favor - None

Testimony in Opposition - None

The Public Hearing was declared closed at 7:27 p.m.

Date \_\_\_\_\_

Signed \_\_\_\_\_

**BROOKLINE SCHOOL DISTRICT  
2022 WARRANTS  
February 7, 2022 and March 8, 2022**

To the inhabitants of the Brookline School District, in the Town of Brookline in the County of Hillsborough, and State of New Hampshire, qualified to vote in District affairs.

You are hereby notified to meet at Captain Samuel Douglass Academy in said district on Monday, February 7, 2022 (snow date: February 9, 2022), at 6:30 p.m., for Session I (Deliberation), for the transaction of all business other than voting by official ballot. This session shall consist of the explanation of all the warrant articles and the discussion and debate of warrant articles 1 through 8. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended, (b) warrant articles that are amended shall be placed on the official ballot for final vote on the main motion as amended and (c) no warrant article shall be amended to eliminate the subject matter of the article.

You are hereby further notified to meet at Captain Samuel Douglass Academy on Tuesday, March 8, 2022, between the hours of 7:00 a.m. and 7:30 p.m. to vote by official ballot for the election of School District officers and other action required to be inserted on the official ballot (warrant articles 1 through 8).

**Article 1. Election of Officers.** To elect all necessary School District officers for the ensuing terms by official ballot vote on March 8, 2022, Captain Samuel Douglass Academy, 7:00 a.m. to 7:30 p.m.:

- To choose a Moderator for the ensuing year.
- To choose a Clerk for the ensuing year.
- To choose a Treasurer for the ensuing year.
- To choose two (2) members of the School Board for the ensuing three (3) years.

**Article 2.** To see if the Brookline School District will vote to authorize the School Board to enter into a 18-year lease purchase agreement for **\$2,485,280** to finance the acquisition and installation of energy conservation equipment and related energy, ADA and security improvements at Richard Maghakian Memorial School and Captain Samuel Douglass Academy as recommended by the Brookline School District Facilities Committee; and to raise and appropriate the sum of **\$177,500** for payments due under the lease purchase agreement during the 2022-2023 fiscal year. This lease purchase agreement will contain an escape (non-appropriation) clause. (Majority vote required.) Estimated Tax Impact: \$0.25/\$1,000. **The school board recommends the appropriation 0-0-0. The finance committee recommends the appropriation 0-0-0.**

**Article 3.** In the event that Article 2 is not approved, to see if the Brookline School District will vote to raise and appropriate the sum of **\$1,500,000** for the purchase and installation of an ADA compliant elevator and related entry-way/security improvements for Richard Maghakian Memorial School as recommended by the Brookline School District Facilities Committee; and to authorize the issuance of \$1,600,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33); and to authorize the School Board to issue and negotiate such bonds or notes; and to raise and appropriate an additional sum of **\$37,500** from taxation for debt service payments payable on such bonds or notes during the 2022-2023 fiscal year. (2/3 ballot vote required). **The school board recommends the appropriation 0-0-0. The finance committee recommends the appropriation 0-0-0.**

**Article 4.** To see if the Brookline School District will vote to approve the cost of items included in a four-year collective bargaining agreement reached between the Brookline School Board and the Brookline



Education Support Staff Association for the 2022-2023, 2023-2024, 2024-2025 and 2025-2026 school years, which calls for the following increase in support staff salaries and benefits at the current staffing levels:

<u>Fiscal Year</u>	<u>Estimated Increase</u>
2022-2023	\$58,299
2023-2024	\$58,520
2024-2025	\$38,616
2025-2026	\$46,043

**Total: \$155,895**

and further to raise and appropriate a sum of **\$58,299** for the first fiscal year (2022-2023 school year), such sum representing the additional costs attributable to the increase in support staff salaries and benefits required by the new agreement over those that would be paid at current staffing levels. Estimated Tax Impact: \$0.08/\$1,000. **The School Board recommends this article 0-0-0. The Finance Committee does not recommend this article 0-0-0.**

**Article 5.** To see if the Brookline School District will vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **\$10,429,549**. Should this article be defeated, the default budget shall be **\$10,397,099**, which is the same as last year, with certain adjustments required by previous action of the school district or by law or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. Majority vote required to pass. Estimated Tax Impact: \$9.49/\$1,000. **The School Board recommends this article 0-0-0. The Finance Committee recommends this article 0-0-0.**

**Article 6:** To see if the school district will vote to raise and appropriate a sum of up to **\$25,000** to be added to the previously established SPECIAL EDUCATION EXPENDABLE TRUST FUND, this sum to come from the June 30 unassigned fund balance (surplus) available for transfer on July 1, 2022. No amount to be raised from taxation. Estimated Tax Impact: \$0.04/\$1,000. **The School Board recommends this article 0-0-0. The Finance Committee recommends this article 0-0-0.**

**Article 7:** To see if the school district will vote to raise and appropriate a sum of up to **\$75,000** to be added to the previously established SCHOOL FACILITIES MAINTENANCE EXPENDABLE TRUST FUND, this sum to come from the June 30 unassigned fund balance (surplus) available for transfer on July 1, 2022. No amount to be raised from taxation. Estimated Tax Impact: \$0.11/\$1,000. **The School Board recommends this article 0-0-0. The Finance Committee recommends this article 0-0-0.**

**Article 8.** Shall the voters of the Brookline School District adopt a school administrative unit budget of \$2,103,176 for the forthcoming fiscal year in which **\$407,208** is assigned to the school budget of this school district? This year's adjusted budget of \$2,014,210 with \$389,983 assigned to the school budget of this school district will be adopted if the article does not receive a majority vote of all the school district voters voting in this school administrative unit. Estimated Tax Impact: \$0.58/\$1,000. **The School Board recommends this article 0-0-0. The Finance Committee recommends this article 0-0-0.**

## FY23 BSD Budget - Round 4.0

Account	Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Round 3.1	FY23 Round 4.0	\$ Diff	% Diff
10.1100.110.01.1	Wages-Full Day Kindergarten #150001	\$86,712.60	\$67,054.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1100.111.00.0	New Hire Orientation Wages	\$860.93	\$3,798.85	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
10.1100.112.00.0	Teacher Lane Changes	\$0.00	\$0.00	\$15,202.00	\$35,538.00	\$35,538.00	\$20,336.00	133.77%
10.1100.112.01.0	Salaries, Classroom Teachers	\$1,145,736.58	\$1,156,827.52	\$1,303,014.00	\$1,273,603.00	\$1,273,603.00	-\$29,411.00	-2.26%
10.1100.112.02.0	Salaries, Classroom Teachers	\$1,109,085.48	\$1,027,734.36	\$1,088,088.80	\$989,020.00	\$989,020.00	-\$99,068.80	-9.10%
10.1100.113.01.0	Salaries, Aides	\$6,721.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1100.113.02.0	Salaries, Aides	\$15,890.95	\$17,345.60	\$18,870.50	\$18,870.50	\$18,870.50	\$0.00	0.00%
10.1100.114.01.0	Salaries-Regular Ed Paras	\$0.00	\$0.00	\$40,666.00	\$44,589.84	\$44,589.84	\$3,923.84	9.65%
10.1100.114.02.0	Salaries-Regular Ed Paras	\$0.00	\$0.00	\$41,593.84	\$44,589.84	\$44,589.84	\$2,996.00	7.20%
10.1100.115.02.0	Meeting Attendance	\$0.00	\$0.00	\$401.56	\$401.56	\$401.56	\$0.00	0.00%
10.1100.128.01.0	Salaries, Substitutes	\$9,602.20	\$49,584.34	\$28,500.00	\$28,500.00	\$28,500.00	\$0.00	0.00%
10.1100.128.02.0	Salaries, Substitutes	\$7,649.80	\$12,467.14	\$25,500.00	\$25,500.00	\$25,500.00	\$0.00	0.00%
10.1100.580.01.0	Travel For Specialists	\$206.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1100.580.02.0	Travel For Specialists	\$157.73	\$32.20	\$200.00	\$0.00	\$0.00	-\$200.00	-100.00%
10.1100.614.01.0	Expendable Supplies	\$10,506.76	\$10,556.15	\$11,513.80	\$10,988.80	\$10,988.80	-\$525.00	-4.56%
10.1100.614.02.0	Expendable Supplies	\$7,661.86	\$7,344.71	\$7,818.53	\$7,818.53	\$7,818.53	\$0.00	0.00%
10.1100.648.00.0	Access Fees	\$1,501.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1100.650.00.0	Intervention Software	\$0.00	-\$706.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1100.650.01.0	Instruction Specific Software/Subscriptions	\$2,493.90	\$4,636.19	\$5,667.30	\$6,566.43	\$6,566.43	\$899.13	15.87%
10.1100.650.02.0	Instruction Specific Software/Subscriptions	\$25.00	\$830.00	\$3,623.25	\$4,807.00	\$4,807.00	\$1,183.75	32.67%
10.1100.650.99.0	Integration Specialist-Software/Subs	\$0.00	\$691.20	\$405.00	\$0.00	\$0.00	-\$405.00	-100.00%
10.1100.733.02.0	Addl Equipment	\$3,798.36	\$1,212.86	\$763.55	\$775.00	\$775.00	\$11.45	1.50%
10.1100.734.01.0	Instruction Specific New Hardware	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00%
10.1100.737.01.0	Replacement Equipment	\$0.00	\$0.00	\$210.00	\$210.00	\$210.00	\$0.00	0.00%
10.1100.737.02.0	Replacement Equipment	\$0.00	\$1,451.03	\$1,272.00	\$1,272.00	\$1,272.00	\$0.00	0.00%
10.1100.738.01.0	Instruction Specific Replacement Hardware	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00%
10.1100.738.02.0	Instruction Specific Replacement Hardware	\$0.00	\$0.00	\$1.00	\$1.00	\$1.00	\$0.00	0.00%
10.1102.614.01.0	Expendable Supplies, Art	\$644.52	\$556.66	\$606.64	\$606.64	\$606.64	\$0.00	0.00%
10.1102.614.02.0	Expendable Supplies, Art	\$1,612.73	\$1,891.92	\$1,151.12	\$1,100.00	\$1,100.00	-\$51.12	-4.44%
10.1105.614.01.0	Expendable Supply, Lang. Arts	\$673.17	\$2,139.99	\$1,893.95	\$1,893.95	\$1,893.95	\$0.00	0.00%
10.1105.614.02.0	Expendable Supply, Lang. Arts	\$244.39	\$25.32	\$539.70	\$505.99	\$505.99	-\$33.71	-6.25%
10.1105.615.01.0	Teaching Mat, Language Arts	\$1,324.99	\$1,289.35	\$861.36	\$861.36	\$861.36	\$0.00	0.00%
10.1105.615.02.0	Teaching Mat, Language Arts	\$671.97	\$828.68	\$388.31	\$151.40	\$151.40	-\$236.91	-61.01%
10.1108.615.01.0	Teaching Mat, Phys Ed	\$1,518.36	\$751.57	\$650.00	\$650.00	\$650.00	\$0.00	0.00%
10.1108.615.02.0	Teaching Mat, Phys Ed	\$1,127.00	\$887.21	\$1,138.27	\$900.00	\$900.00	-\$238.27	-20.93%
10.1108.733.02.0	Addl Equipment, Phys Ed	\$0.00	\$0.00	\$1.00	\$1.00	\$1.00	\$0.00	0.00%
10.1111.612.01.0	Workbooks, Math	\$0.00	\$8,200.00	\$6,200.00	\$6,200.00	\$6,200.00	\$0.00	0.00%
10.1111.612.02.0	Workbooks, Math	\$1,083.83	\$8,200.00	\$6,200.00	\$6,200.00	\$6,200.00	\$0.00	0.00%

Account	Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Round 3.1	FY23 Round 4.0	\$ Diff	% Diff
10.1111.614.01.0	Expendable Supplies, Math	\$560.71	\$466.92	\$871.00	\$871.00	\$871.00	\$0.00	0.00%
10.1111.614.02.0	Expendable Supplies, Math	\$497.29	\$29.99	\$564.45	\$564.45	\$564.45	\$0.00	0.00%
10.1111.615.02.0	Teaching Mat, Math	\$2,181.72	\$1,449.90	\$2,500.00	\$1,628.53	\$1,628.53	-( <b>\$871.47</b> )	-34.86%
10.1112.123.02.0	Band & Orchestra Program	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
10.1112.615.01.0	Teaching Mat, Music	\$1,238.25	\$741.36	\$901.20	\$901.20	\$901.20	\$0.00	0.00%
10.1112.615.02.0	Teaching Mat, Music	\$783.92	\$1,134.57	\$779.05	\$790.87	\$790.87	\$11.82	1.52%
10.1113.614.01.0	Expendable Supplies, Science	\$37.71	\$0.00	\$798.40	\$798.40	\$798.40	\$0.00	0.00%
10.1113.614.02.0	Expendable Supplies, Science	\$84.32	\$174.89	\$364.12	\$300.00	\$300.00	-( <b>\$64.12</b> )	-17.61%
10.1113.615.01.0	Teaching Mat, Science	\$732.61	\$615.88	\$1,071.14	\$1,071.14	\$1,071.14	\$0.00	0.00%
10.1113.615.02.0	Teaching Mat, Science	\$2,195.00	\$336.86	\$300.00	\$300.00	\$300.00	\$0.00	0.00%
10.1115.614.02.0	Expendable Supply, Soc Studies	\$529.03	\$804.98	\$690.29	\$300.00	\$300.00	-( <b>\$390.29</b> )	-56.54%
10.1115.615.00.0	Social Studies-Curriculum Upgrades	\$0.00	\$0.00	\$7,000.00	\$7,000.00	\$7,000.00	\$0.00	0.00%
10.1115.615.01.0	Teaching Mat, Social Studies	\$2,539.76	\$2,501.81	\$2,612.37	\$2,612.37	\$2,612.37	\$0.00	0.00%
10.1115.615.02.0	Teaching Mat, Social Studies	\$29.99	\$479.15	\$711.81	\$172.50	\$172.50	-( <b>\$539.31</b> )	-75.77%
10.1120.112.01.0	Teaching Advisors	\$4,100.00	\$3,600.00	\$4,200.00	\$4,200.00	\$4,200.00	\$0.00	0.00%
10.1120.112.02.0	Teaching Advisors	\$1,810.00	\$4,050.00	\$2,250.00	\$2,250.00	\$2,250.00	\$0.00	0.00%
10.1120.510.01.0	Transportation	\$0.00	\$0.00	\$1,075.00	\$1,000.00	\$1,000.00	-( <b>\$75.00</b> )	-6.98%
10.1120.510.02.0	Transportation	\$0.00	\$0.00	\$50.00	\$50.00	\$50.00	\$0.00	0.00%
10.1120.800.02.0	Academic Competition	\$240.00	\$302.50	\$422.90	\$422.90	\$422.90	\$0.00	0.00%
10.1123.612.02.0	Workbooks, Reading	\$714.90	\$0.00	\$1,528.57	\$1,035.00	\$1,035.00	-( <b>\$493.57</b> )	-32.29%
10.1123.614.01.0	Expendable Supplies, Reading	\$936.36	\$314.48	\$155.91	\$155.91	\$155.91	\$0.00	0.00%
10.1123.614.02.0	Expendable Supplies, Reading	\$100.00	\$92.88	\$432.49	\$432.49	\$432.49	\$0.00	0.00%
10.1123.615.01.0	Teaching Mat, Reading	\$881.16	\$1,896.48	\$1,842.35	\$1,842.35	\$1,842.35	\$0.00	0.00%
10.1123.615.02.0	Teaching Mat, Reading	\$2,395.38	\$223.22	\$894.06	\$890.00	\$890.00	-( <b>\$4.06</b> )	-0.45%
10.1169.114.01.0	Technology Technician	\$26,559.50	\$27,356.50	\$28,177.20	\$27,678.96	\$27,678.96	-( <b>\$498.24</b> )	-1.77%
10.1169.114.02.0	Technology Technician	\$26,559.50	\$27,356.50	\$28,177.20	\$27,678.96	\$27,678.96	-( <b>\$498.24</b> )	-1.77%
10.1169.614.01.0	Instruction Specific IT Supplies/Repairs	\$1,237.19	\$1,028.67	\$1,447.50	\$1,447.50	\$1,447.50	\$0.00	0.00%
10.1169.614.02.0	Instruction Specific IT Supplies/Repairs	\$0.00	\$1,257.97	\$1,350.00	\$1,350.00	\$1,350.00	\$0.00	0.00%
10.1169.615.00.0	Tech Instruction-Curriculum Upgrades	\$0.00	\$0.00	\$7,350.00	\$0.00	\$0.00	-( <b>\$7,350.00</b> )	-100.00%
10.1169.615.01.0	Teaching Mat, Computer	\$293.57	\$0.00	\$193.92	\$193.92	\$193.92	\$0.00	0.00%
10.1169.615.02.0	Teaching Matl, Computer	\$0.00	\$497.17	\$300.00	\$1.00	\$1.00	-( <b>\$299.00</b> )	-99.67%
10.1169.615.99.0	Teaching Materials-Integration Specialist	\$0.00	\$6,060.96	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1180.110.00.0	New Personnel-Covid-19	\$0.00	\$109,106.41	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1190.110.01.0	Salaries-504/RTI/Reg Ed	\$2,625.00	\$3,597.00	\$3,597.00	\$3,597.00	\$3,597.00	\$0.00	0.00%
10.1190.110.02.0	Salaries-504/RTI/Reg Ed	\$2,625.00	\$3,597.00	\$3,597.00	\$3,597.00	\$3,597.00	\$0.00	0.00%
10.1190.114.01.0	Salaries-504/RTI/Reg Ed	\$12,883.38	\$14,114.88	\$14,114.88	\$15,146.80	\$15,146.80	\$1,031.92	7.31%
10.1190.114.02.0	Salaries-504/RTI/Reg Ed	\$7,866.97	\$10,689.39	\$10,689.39	\$10,943.87	\$10,943.87	\$254.48	2.38%
		<b>\$2,520,750.51</b>	<b>\$2,609,509.17</b>	<b>\$2,751,950.68</b>	<b>\$2,641,345.96</b>	<b>\$2,641,345.96</b>	<b>-(<b>\$110,604.72</b>)</b>	<b>-4.02%</b>

10.1200.111.00.0	New Positions, SPED	\$0.00	\$0.00	\$0.00	\$56,350.00	\$40,400.00	\$40,400.00	#DIV/0!
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Account	Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Round 3.1	FY23 Round 4.0	\$ Diff	% Diff
10.1200.111.01.0	Wages: Personal Care	\$9,892.21	\$7,898.43	\$21,629.00	\$32,487.00	\$32,487.00	\$10,858.00	50.20%
10.1200.111.02.0	Wages: Personal Care	\$0.00	\$0.00	\$8,988.00	\$8,000.00	\$8,000.00	-\$988.00	-10.99%
10.1200.113.01.0	Meeting Attendance	\$388.74	\$0.00	\$0.00	\$750.00	\$750.00	\$750.00	#DIV/0!
10.1200.113.02.0	Meeting Attendance	\$0.00	\$0.00	\$0.00	\$750.00	\$750.00	\$750.00	#DIV/0!
10.1200.114.01.0	Salaries, Special Ed Paras	\$171,891.68	\$141,493.44	\$189,481.44	\$167,859.92	\$167,859.92	-\$21,621.52	-11.41%
10.1200.114.02.0	Salaries, Special Ed Paras	\$74,271.54	\$87,272.42	\$89,190.96	\$71,715.97	\$71,715.97	-\$17,474.99	-19.59%
10.1200.115.01.0	Salary, Student Services Secretary	\$0.00	\$0.00	\$11,105.16	\$11,105.16	\$11,105.16	\$0.00	0.00%
10.1200.115.02.0	Salary, Student Services Secretary	\$0.00	\$0.00	\$11,105.16	\$11,105.16	\$11,105.16	\$0.00	0.00%
10.1200.118.01.0	Salary, Resource Rm Teacher	\$173,975.73	\$180,178.52	\$187,904.00	\$201,464.60	\$201,464.60	\$13,560.60	7.22%
10.1200.118.02.0	Salary, Resource Rm Teacher	\$204,120.82	\$194,470.31	\$215,346.00	\$206,526.00	\$206,526.00	-\$8,820.00	-4.10%
10.1200.121.00.0	Sped Bldg. Coordinator Salary	\$94,525.63	\$85,680.00	\$86,520.00	\$89,116.00	\$89,116.00	\$2,596.00	3.00%
10.1200.122.01.0	Wages: Extra Curricular: Professional	\$2,114.86	\$1,215.81	\$2,415.60	\$1,500.00	\$1,500.00	-\$915.60	-37.90%
10.1200.123.01.0	Wages: Extra Curricular: Support	\$1,758.91	\$1,272.40	\$551.32	\$1,500.00	\$1,500.00	\$948.68	172.07%
10.1200.123.02.0	Wages: Extra Curricular: Support	\$64.96	\$120.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1200.124.01.0	Wages: Training (All)-Student Services	\$128.79	\$0.00	\$5,900.00	\$5,900.00	\$5,900.00	\$0.00	0.00%
10.1200.124.02.0	Wages: Training (All)-Student Services	\$0.00	\$0.00	\$3,900.00	\$3,900.00	\$3,900.00	\$0.00	0.00%
10.1200.125.01.0	Wages: Meeting (All)-Student Services	\$677.62	\$3,326.13	\$2,930.50	\$2,500.00	\$2,500.00	-\$430.50	-14.69%
10.1200.125.02.0	Wages: Meeting (All)-Student Services	\$0.00	\$44.58	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0.00%
10.1200.242.00.0	Spec Ed Professional Development	\$773.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1200.330.00.0	Legal Services-Spec Ed	\$232.50	\$801.58	\$2,750.00	\$2,750.00	\$2,750.00	\$0.00	0.00%
10.1200.330.01.0	Contracted Services	\$48,546.16	\$139,352.75	\$157,245.25	\$20,600.00	\$20,600.00	-\$136,645.25	-86.90%
10.1200.330.02.0	Contracted Services	\$8,055.17	\$12,825.30	\$12,878.00	\$178,455.00	\$178,455.00	\$165,577.00	1285.74%
10.1200.331.01.0	Contracted Services	\$1,216.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1200.331.02.0	Contracted Services	\$1,216.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1200.534.01.0	Postage	-\$8.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1200.560.01.0	Out Of District Tuition	\$27,587.10	\$26,776.56	\$111,322.38	\$0.00	\$0.00	-\$111,322.38	-100.00%
10.1200.560.02.0	Out Of District Tuition	\$86,621.20	\$88,977.40	\$96,772.87	\$278,560.00	\$278,560.00	\$181,787.13	187.85%
10.1200.561.01.0	Out-of-District Related Services	\$50,240.69	\$59,323.41	\$69,292.98	\$0.00	\$0.00	-\$69,292.98	-100.00%
10.1200.561.02.0	Out-of-District Related Services	\$1,250.00	\$0.00	\$5,000.00	\$90,158.42	\$90,158.42	\$85,158.42	1703.17%
10.1200.580.01.0	Travel	\$309.82	\$263.44	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
10.1200.580.02.0	Travel	\$309.81	\$299.54	\$1,150.00	\$1,150.00	\$1,150.00	\$0.00	0.00%
10.1200.612.01.0	Workbooks, Resource Rm	\$397.89	\$0.00	\$999.48	\$1,475.00	\$1,475.00	\$475.52	47.58%
10.1200.612.02.0	Workbooks, Resource Rm	\$1,381.04	\$443.23	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10.1200.614.01.0	Expendable Supplies, Res Rm	\$457.50	\$166.90	\$824.34	\$1,100.00	\$1,100.00	\$275.66	33.44%
10.1200.614.02.0	Expendable Supplies, Res Rm	\$1,212.08	\$127.99	\$2,425.00	\$2,445.00	\$2,445.00	\$20.00	0.82%
10.1200.616.01.0	Teaching Mats. Resource Room	\$4,523.39	\$600.00	\$1,495.45	\$1,210.45	\$1,210.45	-\$285.00	-19.06%
10.1200.616.02.0	Teaching Mats. Resource Room	\$842.74	\$0.00	\$11,794.40	\$12,365.00	\$12,365.00	\$570.60	4.84%
10.1200.641.01.0	Textbooks, Resource Rm	\$0.00	\$0.00	\$300.00	\$300.00	\$300.00	\$0.00	0.00%
10.1200.641.02.0	Textbooks, Resource Rm	\$0.00	\$111.39	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10.1200.650.01.0	Instruction Specific Software/Subscriptions	\$8,924.26	\$2,181.45	\$9,279.00	\$8,940.00	\$8,940.00	-\$339.00	-3.65%

Account	Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Round 3.1	FY23 Round 4.0	\$ Diff	% Diff
10.1200.650.02.0	Instruction Specific Software/Subscriptions	\$9,837.50	\$631.56	\$10,645.00	\$8,716.00	\$8,716.00	-\$1,929.00	-18.12%
10.1200.732.01.0	Equipment Maintenance Plans	\$3,918.00	\$20.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00%
10.1200.732.02.0	Equipment Maintenance Plans	\$522.00	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00%
10.1200.733.01.0	New Student Equipment-Assistive	\$0.00	\$0.00	\$600.00	\$600.00	\$600.00	\$0.00	0.00%
10.1200.733.02.0	New Student Equipment-Assistive	\$0.00	\$4,079.99	\$2,600.00	\$800.00	\$800.00	-\$1,800.00	-69.23%
10.1200.737.02.0	Rplcmnt Student Equipment-Assitive	\$0.00	\$0.00	\$0.00	\$1,800.00	\$1,800.00	\$1,800.00	#DIV/0!
10.1200.810.00.0	Dues and Fees	\$730.00	\$705.00	\$900.00	\$900.00	\$900.00	\$0.00	0.00%
10.1201.115.01.0	ESY - Wages	\$27,157.85	\$26,706.03	\$29,500.00	\$29,500.00	\$29,500.00	\$0.00	0.00%
10.1201.115.02.0	ESY - Wages	\$1,800.00	\$0.00	\$11,500.00	\$11,500.00	\$11,500.00	\$0.00	0.00%
10.1201.330.01.0	ESY - Contracted Services	\$7,077.14	\$24,367.50	\$54,779.00	\$16,391.00	\$16,391.00	-\$38,388.00	-70.08%
10.1201.330.02.0	ESY - Contracted Services	\$3,107.50	\$1,041.00	\$4,780.40	\$44,662.40	\$44,662.40	\$39,882.00	834.28%
10.1201.614.01.0	ESY - Supplies	\$0.00	\$0.00	\$174.34	\$450.00	\$450.00	\$275.66	158.12%
10.1201.614.02.0	ESY - Supplies	\$198.05	\$0.00	\$450.00	\$450.00	\$450.00	\$0.00	0.00%
10.1202.112.02.0	Self-Contained 4-6 Salaries	\$0.00	\$40,595.00	\$42,127.00	\$43,955.00	\$43,955.00	\$1,828.00	4.34%
10.1203.330.00.0	Multi-District Evaluations	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	\$8,000.00	#DIV/0!
10.1203.560.00.0	Multi-District Tuition	\$0.00	\$2,649.19	\$0.00	\$11,747.00	\$11,747.00	\$11,747.00	#DIV/0!
10.1203.561.00.0	Multi-District Related Services	\$0.00	\$0.00	\$2,700.00	\$263,514.00	\$243,514.00	\$240,814.00	8919.04%
10.1203.614.00.0	Multi-District Supplies	\$0.00	\$0.00	\$0.00	\$1,800.00	\$1,800.00	\$1,800.00	#DIV/0!
10.1203.733.00.0	Multi-District Equipment	\$0.00	\$0.00	\$0.00	\$9,000.00	\$9,000.00	\$9,000.00	#DIV/0!
10.1225.734.01.0	New Student Equipment-Instructional	\$598.00	\$598.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1250.116.02.0	Wages: Extra Curricular: Prof/Allied/Nurse	\$1,130.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1250.117.02.0	Wages: Extra Curricular: Support	\$83.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1260.110.00.0	Salaries, Esl/lep	\$31,433.04	\$49,881.14	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1260.110.01.0	Salaries - ELL	\$0.00	\$0.00	\$42,622.72	\$44,244.20	\$44,244.20	\$1,621.48	3.80%
10.1260.580.00.0	Travel, Esl	\$151.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1260.615.00.0	Teaching Materials, Esl	\$0.00	\$0.00	\$250.00	\$250.00	\$250.00	\$0.00	0.00%
10.1290.111.01.0	Preschool Salaries	\$49,764.00	\$51,640.00	\$53,588.00	\$78,497.00	\$78,497.00	\$24,909.00	46.48%
10.1290.613.01.0	Testing Materials-Pre School	\$388.50	\$388.50	\$500.00	\$500.00	\$500.00	\$0.00	0.00%
10.1290.614.01.0	Expendable Supplies-Pre School	\$380.80	\$627.32	\$585.00	\$585.00	\$585.00	\$0.00	0.00%
10.1290.615.01.0	Teaching Materials-Pre School	\$0.00	\$247.88	\$520.89	\$520.89	\$520.89	\$0.00	0.00%
		<b>\$1,116,179.76</b>	<b>\$1,239,401.09</b>	<b>\$1,586,318.64</b>	<b>\$2,057,421.17</b>	<b>\$2,021,471.17</b>	<b>\$435,152.53</b>	<b>27.43%</b>

10.2120.112.01.0	Salaries, Guidance	\$71,642.00	\$74,344.00	\$76,203.00	\$78,299.00	\$78,299.00	\$2,096.00	2.75%
10.2120.112.02.0	Salaries, Guidance	\$51,009.00	\$51,922.83	\$53,331.00	\$57,314.00	\$57,314.00	\$3,983.00	7.47%
10.2120.116.00.0	Database Mgr/Network Mgr	\$22,858.15	\$24,940.00	\$25,338.00	\$17,500.00	\$17,500.00	-\$7,838.00	-30.93%
10.2120.613.01.0	Testing	\$0.00	\$0.00	\$692.00	\$692.00	\$692.00	\$0.00	0.00%
10.2120.613.02.0	Testing	\$0.00	\$0.00	\$850.00	\$850.00	\$850.00	\$0.00	0.00%
10.2120.615.01.0	Expendable Supplies	\$252.53	\$187.44	\$178.00	\$178.00	\$178.00	\$0.00	0.00%
10.2120.615.02.0	Teaching Materials	\$300.43	\$389.36	\$409.03	\$409.18	\$409.18	\$0.15	0.04%
10.2134.112.01.0	Salaries, Nurse	\$61,187.17	\$63,893.55	\$67,173.81	\$67,251.75	\$67,251.75	\$77.94	0.12%

Account	Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Round 3.1	FY23 Round 4.0	\$ Diff	% Diff
10.2134.112.02.0	Salaries, Nurse	\$62,194.94	\$66,945.26	\$68,179.38	\$68,258.30	\$68,258.30	\$78.92	0.12%
10.2134.128.00.0	Nurse Sub-SAU Directed	\$0.00	\$11,377.08	\$11,806.20	\$13,687.00	\$13,687.00	\$1,880.80	15.93%
10.2134.612.01.0	Field Trip Health Supplies	\$0.00	\$0.00	\$0.00	\$600.00	\$600.00	\$600.00	#DIV/0!
10.2134.612.02.0	Field Trip Health Supplies	\$0.00	\$0.00	\$0.00	\$600.00	\$600.00	\$600.00	#DIV/0!
10.2134.614.01.0	Expendable Supplies, Health	\$971.75	\$1,121.74	\$1,522.20	\$1,339.49	\$1,339.49	-\$182.71	-12.00%
10.2134.614.02.0	Expendable Supplies, Health	\$1,985.61	\$2,984.56	\$4,426.07	\$4,000.00	\$4,000.00	-\$426.07	-9.63%
10.2134.615.02.0	Teaching Mat, Health	\$120.77	\$111.90	\$203.50	\$194.18	\$194.18	-\$9.32	-4.58%
10.2134.730.01.0	Addl Equipment, Health	\$79.00	\$38.87	\$1,528.00	\$1,630.00	\$1,630.00	\$102.00	6.68%
10.2134.730.02.0	Addl Equip, Health	\$374.00	\$375.00	\$1,550.68	\$1,657.00	\$1,657.00	\$106.32	6.86%
10.2142.330.01.0	Evaluations	\$800.00	\$9,909.24	\$4,300.00	\$3,500.00	\$3,500.00	-\$800.00	-18.60%
10.2142.330.02.0	Evaluations	\$1,901.00	\$8,200.96	\$4,500.00	\$4,000.00	\$4,000.00	-\$500.00	-11.11%
10.2143.110.01.0	Psychologist Salary	\$33,471.00	\$36,650.00	\$37,749.50	\$33,475.00	\$33,475.00	-\$4,274.50	-11.32%
10.2143.110.02.0	Psychologist Salary	\$33,971.00	\$36,650.00	\$37,749.50	\$33,475.00	\$33,475.00	-\$4,274.50	-11.32%
10.2143.613.01.0	Testing Materials-Psychologist	\$50.83	\$218.60	\$1,510.00	\$1,510.00	\$1,510.00	\$0.00	0.00%
10.2143.613.02.0	Testing Materials-Psychologist	\$919.80	\$491.70	\$1,750.00	\$1,750.00	\$1,750.00	\$0.00	0.00%
10.2143.615.01.0	Teaching Materials-Psychologist	\$0.00	\$0.00	\$100.00	\$100.00	\$100.00	\$0.00	0.00%
10.2143.615.02.0	Teaching Materials-Psychologist	\$0.00	\$0.00	\$100.00	\$100.00	\$100.00	\$0.00	0.00%
10.2152.111.01.0	Speech and Language Salary	\$57,400.00	\$58,802.42	\$59,802.42	\$62,722.88	\$62,722.88	\$2,920.46	4.88%
10.2152.111.02.0	Speech and Language Salary	\$0.00	\$52,844.31	\$55,683.24	\$56,227.70	\$56,227.70	\$544.46	0.98%
10.2152.330.01.0	Contracted Services-Speech	\$135,408.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2152.613.01.0	Testing Materials-Speech	\$414.40	\$171.40	\$362.27	\$570.00	\$570.00	\$207.73	57.34%
10.2152.613.02.0	Testing Materials, Speech	\$0.00	\$221.10	\$650.00	\$400.00	\$400.00	-\$250.00	-38.46%
10.2152.615.01.0	Teaching Mat, Speech	\$0.00	\$116.04	\$264.14	\$134.87	\$134.87	-\$129.27	-48.94%
10.2152.615.02.0	Teaching Mat, Speech	\$432.86	\$95.56	\$204.67	\$228.85	\$228.85	\$24.18	11.81%
10.2159.330.01.0	Contracted Services-Vision/Hearing	\$16,157.74	\$2,668.72	\$3,052.50	\$25,807.77	\$25,807.77	\$22,755.27	745.46%
10.2159.330.02.0	Contracted Services-Vision/Hearing	\$971.57	\$11,600.87	\$25,894.00	\$27,827.00	\$27,827.00	\$1,933.00	7.47%
10.2162.330.01.0	Contracted Services-Physical Therapy	\$13,089.50	\$17,376.00	\$27,036.10	\$36,571.77	\$36,571.77	\$9,535.67	35.27%
10.2162.330.02.0	Contracted Services-Physical Therapy	\$0.00	\$0.00	\$2,940.00	\$5,762.40	\$5,762.40	\$2,822.40	96.00%
10.2163.111.00.0	Occupational Therapy Salary	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2163.111.01.0	Occupational Therapy Salary	\$31,276.00	\$41,463.19	\$35,965.50	\$48,265.25	\$48,265.25	\$12,299.75	34.20%
10.2163.111.02.0	Occupational Therapy Salary	\$31,276.00	\$56,602.13	\$35,965.50	\$18,629.68	\$18,629.68	-\$17,335.82	-48.20%
10.2163.330.01.0	Contracted Services-Occupational Therapy	\$6,836.79	\$0.00	\$26,000.00	\$0.00	\$0.00	-\$26,000.00	-100.00%
10.2163.613.01.0	Testing Materials-Occupational Therapy	\$0.00	\$192.70	\$707.95	\$741.78	\$741.78	\$33.83	4.78%
10.2163.613.02.0	Testing Materials-Occupational Therapy	\$302.50	\$183.70	\$42.00	\$250.00	\$250.00	\$208.00	495.24%
10.2163.615.01.0	Teaching Materials-Occupational Therapy	\$417.51	\$660.00	\$858.30	\$1,021.48	\$1,021.48	\$163.18	19.01%
10.2163.615.02.0	Teaching Materials-Occupational Therapy	\$0.00	\$0.00	\$291.75	\$592.75	\$592.75	\$301.00	103.17%
10.2180.301.00.0	Medicaid Billing	\$408.34	\$3,299.80	\$3,090.00	\$1,800.00	\$1,800.00	-\$1,290.00	-41.75%
10.2192.111.00.0	Salaries, BCBA	\$31,200.00	\$46,379.75	\$47,771.30	\$74,160.00	\$74,160.00	\$26,388.70	55.24%
		<b>\$669,680.88</b>	<b>\$683,429.78</b>	<b>\$727,731.51</b>	<b>\$754,084.08</b>	<b>\$754,084.08</b>	<b>\$26,352.57</b>	<b>3.62%</b>



Account	Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Round 3.1	FY23 Round 4.0	\$ Diff	% Diff
10.2210.115.00.0	New Hire Orientation Comm Stipend	\$1,000.00	\$975.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10.2210.115.02.0	Curriculum Devl. Stipend	\$0.00	\$0.00	\$1.00	\$0.00	\$0.00	-\$(\$1.00)	-100.00%
10.2210.117.01.0	Mentor Stipends	\$0.00	\$2,092.23	\$600.00	\$1,000.00	\$1,000.00	\$400.00	66.67%
10.2210.117.02.0	Mentor Stipends	\$0.00	\$2,092.22	\$600.00	\$1,000.00	\$1,000.00	\$400.00	66.67%
10.2210.240.01.0	PD-CBA-BESSA	\$868.88	\$0.00	\$2,300.00	\$2,300.00	\$2,300.00	\$0.00	0.00%
10.2210.240.02.0	PD-CBA-BESSA	\$221.26	\$199.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10.2210.241.01.0	PD-CBA-BTA	\$20,939.04	\$11,442.94	\$31,500.00	\$31,500.00	\$31,500.00	\$0.00	0.00%
10.2210.241.02.0	PD-CBA-BTA	\$13,848.76	\$11,086.93	\$18,500.00	\$18,500.00	\$18,500.00	\$0.00	0.00%
10.2210.242.01.0	Staff Development	\$138.92	\$854.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10.2210.242.02.0	Staff Development	\$997.28	\$125.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10.2210.244.01.0	Staff Reimburse-AHP	\$224.28	\$0.00	\$1,300.00	\$1,300.00	\$1,300.00	\$0.00	0.00%
10.2210.244.02.0	Staff Reimburse-AHP	\$1,078.06	\$1,892.00	\$1,300.00	\$1,300.00	\$1,300.00	\$0.00	0.00%
10.2210.245.00.0	SAU Wide PD Activities	\$2,363.32	\$427.03	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0.00%
10.2210.245.01.0	Prof Develop - Admin/Non-Union	\$264.85	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
10.2210.245.02.0	Prof Develop - Admin/Non-Union	\$648.66	\$504.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
10.2210.612.00.0	New Hire Orientation Supplies	\$584.75	\$632.89	\$800.00	\$800.00	\$800.00	\$0.00	0.00%
10.2212.321.00.0	Annual Asbestos Training	\$160.00	\$225.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2222.112.01.0	Salary, Librarian	\$66,555.00	\$67,417.15	\$69,754.00	\$71,672.00	\$71,672.00	\$1,918.00	2.75%
10.2222.112.02.0	Salary, Librarian	\$57,410.00	\$23,215.25	\$51,777.00	\$25,481.00	\$25,481.00	-\$(\$26,296.00)	-50.79%
10.2222.430.01.0	Repair	\$84.67	\$0.00	\$94.34	\$94.34	\$94.34	\$0.00	0.00%
10.2222.430.02.0	Repair	\$0.00	\$0.00	\$25.00	\$25.00	\$25.00	\$0.00	0.00%
10.2222.444.02.0	Film Purchases	\$225.73	\$1,028.00	\$1,136.53	\$1,222.43	\$1,222.43	\$85.90	7.56%
10.2222.614.01.0	Expendable Supplies, Library	\$0.00	\$0.00	\$31.18	\$31.18	\$31.18	\$0.00	0.00%
10.2222.614.02.0	Expendable Supplies, Library	\$354.76	\$353.52	\$195.29	\$195.29	\$195.29	\$0.00	0.00%
10.2222.615.01.0	Teach. Matls, Library	\$759.04	\$0.00	\$299.00	\$299.00	\$299.00	\$0.00	0.00%
10.2222.615.02.0	Teach. Matls, Library	\$728.00	\$0.00	\$1.00	\$1.00	\$1.00	\$0.00	0.00%
10.2222.641.01.0	Books and Media	\$1,480.60	\$1,520.51	\$1,371.00	\$1,371.00	\$1,371.00	\$0.00	0.00%
10.2222.641.02.0	Books and Media	\$2,482.50	\$2,943.09	\$2,881.53	\$3,215.00	\$3,215.00	\$333.47	11.57%
10.2222.642.02.0	Publications	\$966.69	\$785.49	\$719.62	\$385.72	\$385.72	-\$(\$333.90)	-46.40%
10.2225.434.01.0	Computer Repairs	\$272.87	\$1.70	\$850.00	\$850.00	\$850.00	\$0.00	0.00%
10.2225.434.02.0	Computer Repairs	\$763.73	\$475.58	\$850.00	\$850.00	\$850.00	\$0.00	0.00%
10.2225.614.01.0	Technology Supplies	\$759.73	\$432.91	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10.2225.614.02.0	Technology Supplies	\$864.10	\$391.15	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10.2225.734.01.0	Additional Computer Equipment	\$65.83	\$978.46	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2225.734.02.0	Additional Computer Equipment	\$65.82	\$637.90	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2225.738.01.0	Replacement Computer Equipment	\$178.15	\$8,561.00	\$5,850.00	\$0.00	\$0.00	-\$(\$5,850.00)	-100.00%
10.2225.738.02.0	Replacement Computer Equipment	\$178.14	\$7,929.50	\$8,175.00	\$5,000.00	\$5,000.00	-\$(\$3,175.00)	-38.84%
		<b>\$177,533.42</b>	<b>\$149,219.45</b>	<b>\$213,411.49</b>	<b>\$180,892.96</b>	<b>\$180,892.96</b>	<b>-\$(\$32,518.53)</b>	<b>-15.24%</b>

10.2310.110.00.0	Salaries, School Board	\$2,200.00	\$0.00	\$2,200.00	\$2,200.00	\$2,200.00	\$0.00	0.00%
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Account	Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Round 3.1	FY23 Round 4.0	\$ Diff	% Diff
10.2310.301.00.0	Salaries, School Board	\$0.00	\$2,200.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2310.540.00.0	Advertising	\$235.16	\$1,452.96	\$800.00	\$1,500.00	\$1,500.00	\$700.00	87.50%
10.2310.550.00.0	Printing Town Report	\$0.00	\$0.00	\$300.00	\$300.00	\$300.00	\$0.00	0.00%
10.2310.614.00.0	School Board Expenses	\$1,888.84	\$1,617.58	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
10.2310.810.00.0	Dues	\$3,839.06	\$4,334.91	\$5,900.00	\$4,500.00	\$4,500.00	-\$1,400.00	-23.73%
10.2310.840.00.0	Contingency	\$0.00	\$0.00	\$40,000.00	\$0.00	\$0.00	-\$40,000.00	-100.00%
10.2311.301.00.0	Annual Meeting Expense	\$0.00	\$6,619.59	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2312.301.00.0	Secretary School Board	\$1,618.00	\$2,045.00	\$1,750.00	\$2,000.00	\$2,000.00	\$250.00	14.29%
10.2312.302.00.0	School Board Clerk	\$0.00	\$0.00	\$75.00	\$75.00	\$75.00	\$0.00	0.00%
10.2313.110.00.0	Salary, Treasurer	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10.2314.301.00.0	Checklist Supervisor	\$140.00	\$0.00	\$160.00	\$160.00	\$160.00	\$0.00	0.00%
10.2316.310.00.0	Negotiations	\$17,191.75	\$1,246.75	\$5,000.00	\$12,000.00	\$12,000.00	\$7,000.00	140.00%
10.2317.301.00.0	Audit	\$9,000.00	\$9,000.00	\$9,500.00	\$9,500.00	\$9,500.00	\$0.00	0.00%
10.2318.301.00.0	Legal Services	\$4,465.75	\$6,379.44	\$6,000.00	\$7,000.00	\$7,000.00	\$1,000.00	16.67%
10.2320.310.00.0	District Assessment	\$302,679.00	\$319,460.04	\$361,236.00	\$407,208.00	\$407,208.00	\$45,972.00	12.73%
		<b>\$344,257.56</b>	<b>\$355,356.27</b>	<b>\$435,421.00</b>	<b>\$448,943.00</b>	<b>\$448,943.00</b>	<b>\$13,522.00</b>	<b>3.11%</b>

10.2400.110.01.0	Salaries, Principal	\$104,730.40	\$109,451.00	\$110,524.00	\$113,840.00	\$113,840.00	\$3,316.00	3.00%
10.2400.110.02.0	Salaries, Principal	\$106,764.00	\$98,736.00	\$99,704.00	\$102,695.00	\$102,695.00	\$2,991.00	3.00%
10.2400.112.01.0	Salaries - CIA Admin	\$0.00	\$0.00	\$1.00	\$1.00	\$1.00	\$0.00	0.00%
10.2400.112.02.0	Salaries - CIA Admin	\$0.00	\$0.00	\$1.00	\$1.00	\$1.00	\$0.00	0.00%
10.2400.115.01.0	Salaries, Secretary	\$59,738.03	\$69,018.97	\$76,092.86	\$76,092.86	\$76,092.86	\$0.00	0.00%
10.2400.115.02.0	Salaries, Secretary	\$64,523.67	\$66,252.17	\$69,580.67	\$69,580.67	\$69,580.67	\$0.00	0.00%
10.2400.118.00.0	USDA Wellness Coordinator	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10.2400.300.00.0	Prof. Services-Strategic Planning	\$4,800.00	\$1,249.85	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	0.00%
10.2400.332.00.0	Consulting Services	\$0.00	\$726.25	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0.00%
10.2400.340.01.0	Print Management	\$1,237.89	\$2,488.20	\$1,250.00	\$2,200.00	\$2,200.00	\$950.00	76.00%
10.2400.340.02.0	Print Management	\$815.13	\$1,713.95	\$900.00	\$1,800.00	\$1,800.00	\$900.00	100.00%
10.2400.430.01.0	Equipment Repair	\$443.00	\$85.00	\$400.00	\$400.00	\$400.00	\$0.00	0.00%
10.2400.430.02.0	Equipment Repair	\$0.00	\$625.00	\$550.00	\$550.00	\$550.00	\$0.00	0.00%
10.2400.442.01.0	Copier Lease	\$2,967.00	\$3,198.43	\$8,969.00	\$6,000.00	\$6,000.00	-\$2,969.00	-33.10%
10.2400.442.02.0	Copier Lease	\$2,967.00	\$3,240.55	\$2,969.00	\$0.00	\$0.00	-\$2,969.00	-100.00%
10.2400.443.01.0	Copier Overages	\$183.01	\$188.70	\$500.00	\$500.00	\$500.00	\$0.00	0.00%
10.2400.443.02.0	Copier Overages	\$1,058.25	\$0.00	\$400.00	\$400.00	\$400.00	\$0.00	0.00%
10.2400.490.01.0	Service Agreements	\$4,797.80	\$3,936.59	\$4,600.00	\$5,400.00	\$5,400.00	\$800.00	17.39%
10.2400.490.02.0	Service Agreements	\$5,081.41	\$5,130.33	\$5,229.00	\$5,761.00	\$5,761.00	\$532.00	10.17%
10.2400.530.01.0	Phone-Contract-Principal	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$0.00	0.00%
10.2400.530.02.0	Phone-Contract-Principal	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$0.00	0.00%
10.2400.531.01.0	Telephone	\$4,232.03	\$3,823.03	\$4,305.00	\$4,450.00	\$4,450.00	\$145.00	3.37%
10.2400.531.02.0	Telephone	\$6,582.27	\$7,040.36	\$7,000.00	\$7,600.00	\$7,600.00	\$600.00	8.57%



Account	Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Round 3.1	FY23 Round 4.0	\$ Diff	% Diff
10.2400.532.00.0	Network Services	\$9,630.00	\$10,049.28	\$10,000.00	\$10,300.00	\$10,300.00	\$300.00	3.00%
10.2400.534.01.0	Postage	\$525.50	\$583.75	\$475.00	\$455.00	\$455.00	-\$20.00	-4.21%
10.2400.534.02.0	Postage	\$509.70	\$407.40	\$525.00	\$525.00	\$525.00	\$0.00	0.00%
10.2400.550.01.0	Printing	\$45.00	\$185.00	\$125.00	\$50.00	\$50.00	-\$75.00	-60.00%
10.2400.550.02.0	Printing	\$147.15	\$185.00	\$270.00	\$270.00	\$270.00	\$0.00	0.00%
10.2400.580.01.0	Travel	\$1,411.76	\$471.87	\$665.00	\$665.00	\$665.00	\$0.00	0.00%
10.2400.580.02.0	Travel	\$1,525.00	\$723.53	\$840.00	\$840.00	\$840.00	\$0.00	0.00%
10.2400.581.01.0	Travel-Contract-Principal	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$0.00	0.00%
10.2400.581.02.0	Travel-Contract-Principal	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$0.00	0.00%
10.2400.610.01.0	Misc Hospitality	\$190.71	\$0.00	\$300.00	\$300.00	\$300.00	\$0.00	0.00%
10.2400.610.02.0	Misc Hospitality	\$0.00	\$126.39	\$250.00	\$250.00	\$250.00	\$0.00	0.00%
10.2400.614.01.0	Expendable Supplies	\$139.64	\$268.38	\$225.00	\$225.00	\$225.00	\$0.00	0.00%
10.2400.614.02.0	Expendable Supplies	\$455.66	\$462.74	\$650.00	\$650.00	\$650.00	\$0.00	0.00%
10.2400.650.00.0	Support Contracts/Hosted Services	\$56,197.14	\$73,533.73	\$70,000.00	\$79,000.00	\$79,000.00	\$9,000.00	12.86%
10.2400.653.00.0	Consulting Services	\$0.00	\$171.88	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
10.2400.658.00.0	Site Licensing	\$4,268.24	\$5,454.45	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	0.00%
10.2400.733.01.0	Addtl Equipment	\$34.00	\$398.00	\$400.00	\$400.00	\$400.00	\$0.00	0.00%
10.2400.733.02.0	Addtl Equipment	\$0.00	\$0.00	\$300.00	\$300.00	\$300.00	\$0.00	0.00%
10.2400.737.01.0	Replacement Furniture and Fixtures	\$0.00	\$2,362.12	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2400.810.00.0	Dues-SAU-Wide	\$0.00	\$113.33	\$60.00	\$114.00	\$114.00	\$54.00	90.00%
10.2400.810.01.0	Dues	\$46.66	\$280.00	\$606.66	\$606.66	\$606.66	\$0.00	0.00%
10.2400.810.02.0	Dues	\$46.67	\$89.00	\$606.67	\$606.67	\$606.67	\$0.00	0.00%
10.2400.899.01.0	RMMS-FY19 Proposed Budget Changes	\$0.00	\$0.00	\$0.00	\$156,107.00	\$69,054.00	\$69,054.00	#DIV/0!
10.2400.899.02.0	CSDA-FY19 Proposed Budget Changes	\$0.00	\$0.00	\$0.00	\$69,732.00	\$16,866.00	\$16,866.00	#DIV/0!
10.2515.892.00.0	Food Service Bad Debt	\$0.00	-\$271.67	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2515.892.00.0	Food Service Bad Debt Expense	\$198.56	\$25.20	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2515.893.00.0	Tuition Bad Debt	\$40.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
		<b>\$448,732.33</b>	<b>\$474,923.76</b>	<b>\$499,173.86</b>	<b>\$738,567.86</b>	<b>\$598,648.86</b>	<b>\$99,475.00</b>	<b>19.93%</b>

10.2600.115.00.0	Facility Manager Stipend	\$5,000.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2600.116.01.0	Salaries, Maintenance	\$137,439.67	\$137,502.28	\$140,376.24	\$140,376.24	\$140,376.24	\$0.00	0.00%
10.2600.116.02.0	Salaries, Maintenance	\$110,672.96	\$125,205.82	\$135,845.28	\$131,376.96	\$131,376.96	-\$4,468.32	-3.29%
10.2600.117.01.0	Custodian - ESY	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
10.2600.117.02.0	Custodian - ESY	\$0.00	\$0.00	\$200.00	\$200.00	\$200.00	\$0.00	0.00%
10.2600.119.00.0	Facilities Specialist	\$0.00	\$0.00	\$11,580.00	\$11,580.00	\$11,580.00	\$0.00	0.00%
10.2600.130.01.0	Maintenance OT	\$944.68	\$862.85	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10.2600.130.02.0	Maintenance OT	\$2,604.15	\$884.84	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10.2600.330.00.0	Contracted Services	\$0.00	\$750.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2600.391.01.0	Inspections	\$2,267.00	\$5,163.41	\$2,400.00	\$2,700.00	\$2,700.00	\$300.00	12.50%
10.2600.391.02.0	Inspections	\$5,207.23	\$4,898.16	\$3,581.00	\$3,781.00	\$3,781.00	\$200.00	5.59%

Account	Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Round 3.1	FY23 Round 4.0	\$ Diff	% Diff
10.2600.392.00.0	3 YR Asbestos Inspection-RMMS	\$0.00	\$0.00	\$1.00	\$1.00	\$1.00	\$0.00	0.00%
10.2600.400.01.0	Contracted Field Maint.	\$0.00	\$525.00	\$700.00	\$700.00	\$700.00	\$0.00	0.00%
10.2600.400.02.0	Contracted Field Maint.	\$1,500.00	\$3,800.00	\$900.00	\$1,900.00	\$1,900.00	\$1,000.00	111.11%
10.2600.402.01.0	Pest Control	\$0.00	\$670.00	\$600.00	\$600.00	\$600.00	\$0.00	0.00%
10.2600.402.02.0	Pest Control	\$0.00	\$195.00	\$600.00	\$600.00	\$600.00	\$0.00	0.00%
10.2600.413.01.0	Regular Water Testing	\$3,238.50	\$3,217.50	\$2,400.00	\$3,400.00	\$3,400.00	\$1,000.00	41.67%
10.2600.413.02.0	Regular Water Testing	\$3,217.50	\$3,280.00	\$4,300.00	\$3,400.00	\$3,400.00	-( <b>\$900.00</b> )	-20.93%
10.2600.421.01.0	Trash Removal	\$5,274.99	\$7,031.96	\$8,500.00	\$7,500.00	\$7,500.00	-( <b>\$1,000.00</b> )	-11.76%
10.2600.421.02.0	Trash Removal	\$5,080.22	\$5,560.90	\$9,000.00	\$6,000.00	\$6,000.00	-( <b>\$3,000.00</b> )	-33.33%
10.2600.422.01.0	Snow Plowing & Sanding	\$8,451.50	\$7,562.50	\$8,500.00	\$9,000.00	\$9,000.00	\$500.00	5.88%
10.2600.422.02.0	Snow Plowing & Sanding	\$10,376.50	\$9,450.00	\$10,500.00	\$11,000.00	\$11,000.00	\$500.00	4.76%
10.2600.424.01.0	Contracted Grounds/Mowing	\$8,254.99	\$7,404.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
10.2600.424.02.0	Contracted Grounds/Mowing	\$10,084.99	\$8,804.00	\$12,000.00	\$12,000.00	\$12,000.00	\$0.00	0.00%
10.2600.430.01.0	Repair, Equip Non-Instruct	-( <b>\$58.70</b> )	\$1,479.10	\$1,575.00	\$1,575.00	\$1,575.00	\$0.00	0.00%
10.2600.430.02.0	Repair, Equip Non-Instruct	\$0.00	\$7,453.32	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
10.2600.431.01.0	Heating/ventilating Svcs	\$13,109.68	\$10,568.49	\$12,000.00	\$12,000.00	\$12,000.00	\$0.00	0.00%
10.2600.431.02.0	Heating/ventilating Svcs	\$10,445.88	\$6,573.53	\$12,800.00	\$10,000.00	\$10,000.00	-( <b>\$2,800.00</b> )	-21.88%
10.2600.432.01.0	Fire Alarm	\$349.23	\$2,414.07	\$2,250.00	\$2,250.00	\$2,250.00	\$0.00	0.00%
10.2600.432.02.0	Fire Alarm	\$0.00	\$157.90	\$1,000.00	\$800.00	\$800.00	-( <b>\$200.00</b> )	-20.00%
10.2600.433.01.0	Plumbing Maintenance	\$1,425.00	\$2,028.36	\$1,750.00	\$1,750.00	\$1,750.00	\$0.00	0.00%
10.2600.433.02.0	Plumbing Maintenance	\$3,592.65	\$710.00	\$2,050.00	\$2,050.00	\$2,050.00	\$0.00	0.00%
10.2600.434.01.0	Electrical Maintenance	\$1,942.50	\$1,905.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
10.2600.434.02.0	Electrical Maintenance	\$1,021.04	\$876.57	\$1,600.00	\$1,400.00	\$1,400.00	-( <b>\$200.00</b> )	-12.50%
10.2600.435.01.0	Water System Testing	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	#DIV/0!
10.2600.435.02.0	Water System Testing	\$664.00	\$1,163.20	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	#DIV/0!
10.2600.436.01.0	Septic System Svcs	\$2,325.00	\$2,480.00	\$3,000.00	\$1,000.00	\$1,000.00	-( <b>\$2,000.00</b> )	-66.67%
10.2600.436.02.0	Septic System Svcs	\$4,500.00	\$3,040.00	\$2,850.00	\$1,000.00	\$1,000.00	-( <b>\$1,850.00</b> )	-64.91%
10.2600.437.01.0	Painting	\$1,160.88	\$0.00	\$225.00	\$225.00	\$225.00	\$0.00	0.00%
10.2600.437.02.0	Painting	\$208.15	\$611.77	\$500.00	\$500.00	\$500.00	\$0.00	0.00%
10.2600.438.02.0	Building Repairs	\$15,273.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2600.439.01.0	General Maintenance	\$15,059.84	\$13,779.89	\$11,650.00	\$11,650.00	\$11,650.00	\$0.00	0.00%
10.2600.439.02.0	General Maintenance	\$8,136.77	\$7,394.59	\$10,500.00	\$10,500.00	\$10,500.00	\$0.00	0.00%
10.2600.490.01.0	Service Contracts	\$4,478.00	\$3,214.50	\$4,675.00	\$7,000.00	\$7,000.00	\$2,325.00	49.73%
10.2600.490.02.0	Service Contracts	\$3,876.75	\$8,027.75	\$9,000.00	\$12,500.00	\$12,500.00	\$3,500.00	38.89%
10.2600.520.00.0	Insurance Liability	\$20,356.88	\$22,762.00	\$23,236.00	\$25,769.00	\$25,769.00	\$2,533.00	10.90%
10.2600.614.00.0	Expendable Supplies	\$116.70	\$78.00	\$300.00	\$300.00	\$300.00	\$0.00	0.00%
10.2600.614.01.0	Expendable Supplies	\$10,164.90	\$13,725.78	\$11,675.00	\$11,675.00	\$11,675.00	\$0.00	0.00%
10.2600.614.02.0	Expendable Supplies	\$9,633.55	\$8,309.77	\$9,000.00	\$9,000.00	\$9,000.00	\$0.00	0.00%
10.2600.619.00.0	Covid-19 Response Supplies	\$6,435.56	\$18,762.86	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2600.622.01.0	Utility Svcs Electric	\$32,081.44	\$44,006.12	\$37,000.00	\$42,000.00	\$42,000.00	\$5,000.00	13.51%

Account	Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Round 3.1	FY23 Round 4.0	\$ Diff	% Diff
10.2600.622.02.0	Utility Svcs Electric	\$33,534.46	\$37,574.92	\$38,000.00	\$39,000.00	\$39,000.00	\$1,000.00	2.63%
10.2600.624.01.0	Heating Fuel - Oil	\$42,428.67	\$30,280.32	\$46,700.00	\$38,000.00	\$38,000.00	-\$8,700.00	-18.63%
10.2600.624.02.0	Heating Fuel - Oil	\$25,061.69	\$17,412.64	\$27,500.00	\$25,000.00	\$25,000.00	-\$2,500.00	-9.09%
10.2600.625.01.0	Heating Fuel - Propane	\$0.00	\$1,892.05	\$0.00	\$2,200.00	\$2,200.00	\$2,200.00	#DIV/0!
10.2600.625.02.0	Heating Fuel - Propane	\$2,667.19	\$4,265.21	\$2,500.00	\$5,500.00	\$5,500.00	\$3,000.00	120.00%
10.2600.737.01.0	Replacement Equipment	\$688.34	\$656.73	\$825.00	\$825.00	\$825.00	\$0.00	0.00%
10.2600.737.02.0	Replacement Equipment	\$978.00	\$0.00	\$1,200.00	\$1,000.00	\$1,000.00	-\$200.00	-16.67%
10.2600.890.00.0	FY19 Facility/Maint Purchases	\$7,164.00	\$44,361.24	\$10,500.00	\$0.00	\$0.00	-\$10,500.00	-100.00%
10.2600.896.00.0	PSIF Grant - District Portion	\$80.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
		<b>\$598,516.04</b>	<b>\$653,233.90</b>	<b>\$654,844.52</b>	<b>\$643,084.20</b>	<b>\$643,084.20</b>	<b>-\$11,760.32</b>	<b>-1.80%</b>

10.2700.120.00.0	Reg Ed-Bus Coverage	\$115.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2700.510.01.0	Reg Ed-Transportation-Contract-Vendor	\$131,964.76	\$128,629.90	\$136,995.92	\$142,476.00	\$142,476.00	\$5,480.08	4.00%
10.2700.510.02.0	Reg Ed-Transportation-Contract-Vendor	\$131,964.76	\$128,629.90	\$136,995.92	\$142,476.00	\$142,476.00	\$5,480.08	4.00%
10.2700.511.01.0	Reg Ed-Field Trips-Vendor	-\$10.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2700.626.01.0	Reg Ed-Gasoline/Diesel Fuel-Vendor	\$9,919.90	\$8,209.33	\$17,000.00	\$11,000.00	\$11,000.00	-\$6,000.00	-35.29%
10.2700.626.02.0	Reg Ed-Gasoline/Diesel Fuel-Vendor	\$9,919.89	\$8,209.32	\$17,000.00	\$11,000.00	\$11,000.00	-\$6,000.00	-35.29%
10.2721.510.01.0	Reg Ed Transportation-BH & Other-Vendor	\$10,157.56	\$9,567.50	\$10,095.50	\$10,585.00	\$10,585.00	\$489.50	4.85%
10.2721.510.02.0	Reg Ed Transportation-BH & Other-Vendor	\$8,544.26	\$9,567.50	\$9,745.50	\$9,834.50	\$9,834.50	\$89.00	0.91%
10.2722.510.01.0	Spec Ed-Transportation-Vendor	\$88,324.35	\$133,704.85	\$146,851.00	\$105,700.00	\$105,700.00	-\$41,151.00	-28.02%
10.2722.510.02.0	Spec Ed-Transportation-Vendor	\$56,945.08	\$72,528.50	\$135,514.68	\$249,470.00	\$249,470.00	\$113,955.32	84.09%
10.2722.626.01.0	Spec Ed Gasoline/Diesel Fuel-Vendor	\$271.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2722.626.02.0	Spec Ed Gasoline/Diesel Fuel-Vendor	\$271.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
		<b>\$448,390.11</b>	<b>\$499,046.80</b>	<b>\$610,198.52</b>	<b>\$682,541.50</b>	<b>\$682,541.50</b>	<b>\$72,342.98</b>	<b>11.86%</b>

10.2900.131.00.0	Attendance Bonus-Support	\$164.16	\$822.36	\$225.00	\$0.00	\$0.00	-\$225.00	-100.00%
10.2900.132.00.0	Attendance Bonus-Professional	\$9,321.35	\$9,762.05	\$8,000.00	\$9,800.00	\$9,800.00	\$1,800.00	22.50%
10.2900.133.00.0	Longevity Stipend	\$10,500.00	\$9,000.00	\$9,000.00	\$10,000.00	\$10,000.00	\$1,000.00	11.11%
10.2900.134.00.0	Health Insurance Opt-Out	\$30,000.00	\$41,166.67	\$46,500.00	\$44,000.00	\$44,000.00	-\$2,500.00	-5.38%
10.2900.138.00.0	Retirement Benefit	\$83,658.40	\$21,554.40	\$67,804.94	\$0.00	\$0.00	-\$67,804.94	-100.00%
10.2900.211.00.0	Health Insurance	\$1,040,089.46	\$1,034,410.40	\$1,061,818.96	\$1,049,958.63	\$1,049,958.63	-\$11,860.33	-1.12%
10.2900.212.00.0	Dental Insurance	\$39,478.23	\$28,838.33	\$43,475.98	\$38,011.66	\$38,011.66	-\$5,464.32	-12.57%
10.2900.213.00.0	Life Insurance	\$26,369.02	\$27,144.01	\$27,120.00	\$28,460.52	\$28,427.14	\$1,307.14	4.82%
10.2900.215.00.0	Flex Benefit Spending	-\$431.59	\$67.19	\$150.00	\$0.00	\$0.00	-\$150.00	-100.00%
10.2900.220.00.0	Fica	\$360,614.59	\$381,248.50	\$395,329.87	\$407,309.90	\$407,309.90	\$11,980.03	3.03%
10.2900.231.00.0	Employee Retirement	\$49,120.94	\$53,953.71	\$83,153.46	\$82,298.33	\$82,298.33	-\$855.13	-1.03%
10.2900.232.00.0	Teacher Retirement	\$658,188.92	\$680,612.96	\$793,087.96	\$786,753.11	\$786,753.11	-\$6,334.85	-0.80%
10.2900.250.00.0	Unemployment Compensation	\$3,863.00	\$2,875.98	\$3,863.00	\$3,432.00	\$3,432.00	-\$431.00	-11.16%
10.2900.260.00.0	Workmans Compensation	\$20,209.69	\$17,224.59	\$17,033.00	\$15,054.00	\$15,054.00	-\$1,979.00	-11.62%
		<b>\$2,331,146.17</b>	<b>\$2,308,681.15</b>	<b>\$2,556,562.17</b>	<b>\$2,475,078.15</b>	<b>\$2,475,044.77</b>	<b>-\$81,517.40</b>	<b>-3.19%</b>

Account	Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Round 3.1	FY23 Round 4.0	\$ Diff	% Diff
10.5110.910.00.0	Bond Principal	\$188,253.33	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	\$0.00	0.00%
	Lease-Energy Improve/Reno					\$177,500.00	\$177,500.00	#DIV/0!
10.5120.830.00.0	Bond Interest	\$287,521.67	\$3,500.00	\$1,400.00	\$700.00	\$700.00	-\$700.00	-50.00%
		<b>\$475,775.00</b>	<b>\$38,500.00</b>	<b>\$36,400.00</b>	<b>\$35,700.00</b>	<b>\$213,200.00</b>	<b>\$176,800.00</b>	<b>485.71%</b>

10.5221.930.00.0	Transfer To Food Service	\$138,634.00	\$246,304.00	\$165,000.00	\$165,000.00	\$165,000.00	\$0.00	0.00%
10.5222.930.00.0	Transfer to Other Special Revenue	\$222,911.00	\$271,468.00	\$190,000.00	\$190,000.00	\$190,000.00	\$0.00	0.00%
	BESSA CBA					\$58,299.00	\$58,299.00	#DIV/0!
10.5252.930.00.0	Transfer to Expendable Trust	\$50,000.00	\$75,000.00	\$75,000.00	\$75,000.00	\$75,000.00	\$0.00	0.00%
10.5253.930.00.0	Transfer to Expendable Trust-Special Educa	\$50,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	0.00%
		<b>\$461,545.00</b>	<b>\$617,772.00</b>	<b>\$455,000.00</b>	<b>\$455,000.00</b>	<b>\$513,299.00</b>	<b>\$58,299.00</b>	<b>12.81%</b>

<b>\$9,592,506.78</b>	<b>\$9,629,073.37</b>	<b>\$10,527,012.39</b>	<b>\$11,112,658.88</b>	<b>\$11,172,555.50</b>	<b>\$645,543.11</b>	<b>6.13%</b>
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	FY22 Budget	FY23-RND 3.1	FY23-RND 4.0		
Operating Budget	\$10,025,776.39	\$10,605,450.88	\$10,429,548.50	\$403,772.11	4.03%
BESSA			\$58,299.00		
Contingency	\$40,000.00	\$0.00	\$0.00		
Maint Trust	\$75,000.00	\$75,000.00	\$75,000.00		
Special Ed Trust	\$25,000.00	\$25,000.00	\$25,000.00		
Energy/Enrollment Renovations			\$177,500.00		
SAU Budget	\$361,236.00	\$407,208.00	\$407,208.00		
	<b>\$10,527,012.39</b>	<b>\$11,112,658.88</b>	<b>\$11,172,555.50</b>	<b>\$645,543.11</b>	<b>6.13%</b>

<b>Special Ed Increases:</b>	<b>\$569,190.39</b>
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# **Brookline School District Public Hearing**

**January 12, 2022**

**Captain Samuel Douglass Academy**

# **Brookline School Board**

Chair – Ken Haag

Vice Chair – Erin Sarris

Secretary – Karen Jew

Member – Rebecca Howie

Member – Alison Marsano

# **SAU Administration**

Superintendent – Andrew Corey

Assistant Superintendent – Gina Bergskaug

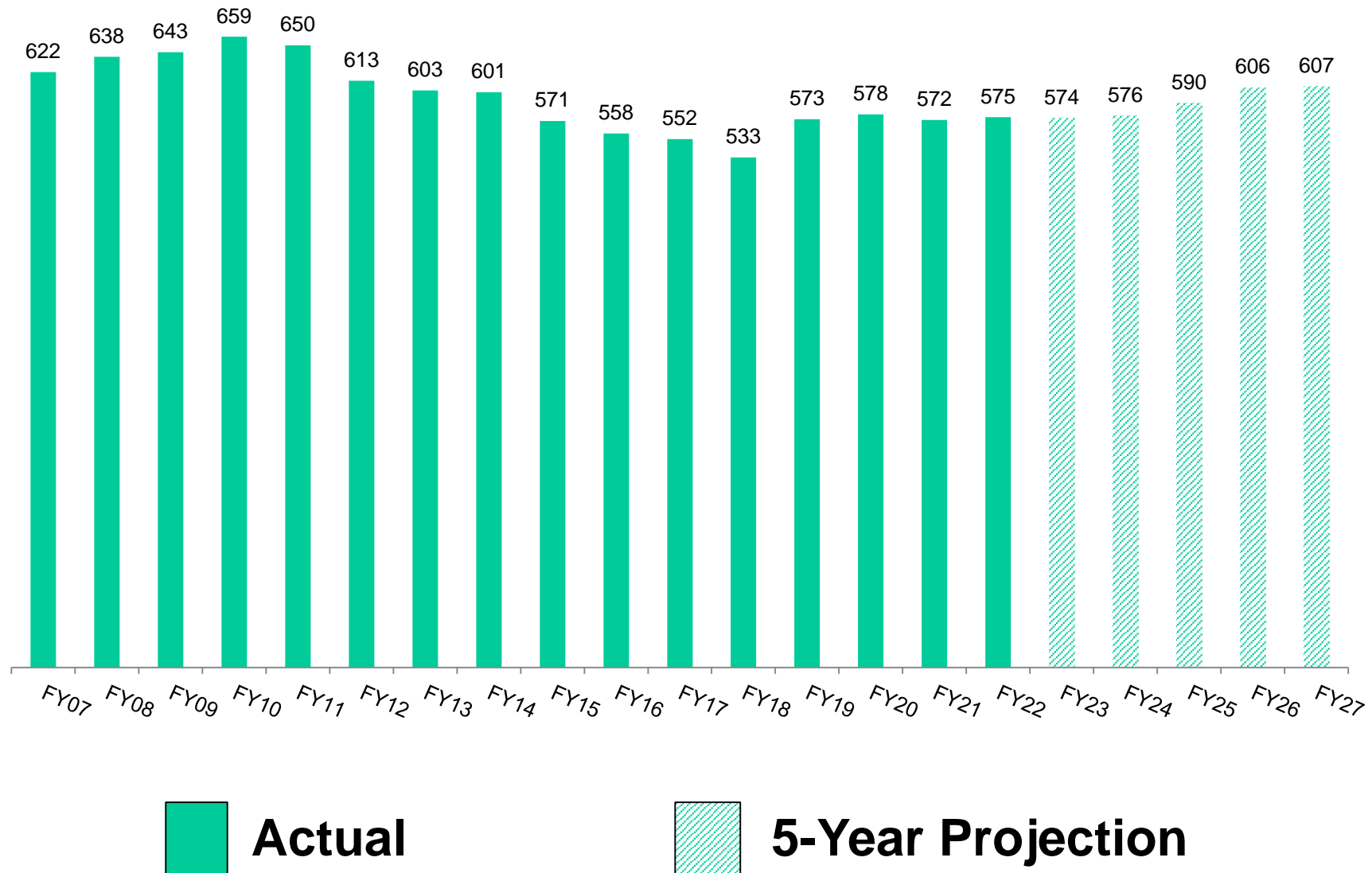
Director of Student Services – Lauren DiGennaro

Business Administrator – Kelly Seeley

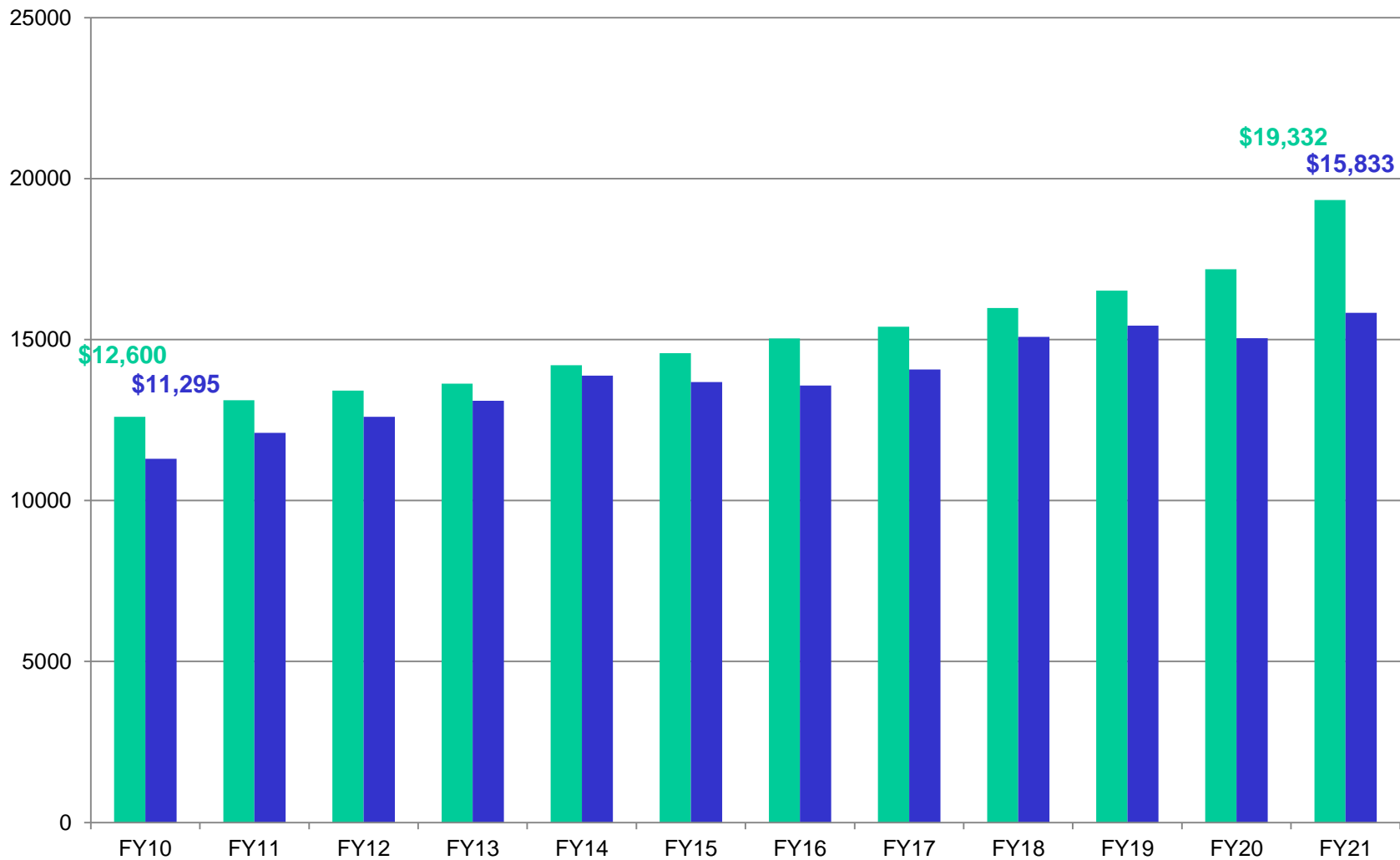
# Student Demographics



# BSD Enrollment History & Forecast



# BSD Cost Per Pupil (CPP) vs NH Avg. CPP



**Brookline CPP**

**NH Avg Elem CPP**

# **FY23 Warrant & Tax Info**

# Budget Process

1. Principals' Needs Assessment: July-September
2. Superintendent's Revisions: October-November
3. School Board/Finance Committee Revisions: December
4. Tax Effort Determination Using Final Budget & Revenue Estimates: January
5. Compare Tax Effort % to Tax Cap % - Adjust as Needed: January
6. Public Hearing Presentation: January

# Tax Cap Calculation

Tax Rate Components	Tax Year 2021 (BSD FY22)	Tax Year 2022 (BSD FY23)	% Diff
Operating Budget	\$ 10,025,776	\$10,429,549	4.0%
Warrant Articles	\$ 501,236	\$ 743,007	48.2%
Total Warrant	\$ 10,527,012	\$ 11,172,556	6.1%
-Local Revenue	\$ 822,708*	\$ 906,000	10.1%
-State Aid Grant	\$ 2,178,666	\$ 2,427,947	11.4%
-Retained State Tax	\$ 619,234	\$ 465,676	-24.8%
<b>= Total Tax Effort</b>	<b>\$ 6,906,404</b>	<b>\$ 7,372,933</b>	<b>6.8%**</b>

\*Prior year fund balance has been removed per RSA 32:5-b I-a

\*\*Must be 8% or less

# Overview of Warrant

<b>Article 1 Elections</b>	<b>Clerk, Treasurer, Moderator – 1yr Two School Board Members – 3yr</b>	<b>Filing Dates: 1/19/22 – 1/28/22</b>
<b>Article 2 Capital Lease</b>	<b>\$177,500</b>	<b>Energy/Enrollment/ EOL Renovations</b>
<b>Article 3 Lease Contingency Bond</b>	<b>\$37,500</b>	<b>If Article 3 doesn't pass, this ensures ADA compliance</b>
<b>Article 4 Support Staff Contract</b>	<b>\$58,299</b>	<b>Four-Year Contract</b>

# Overview of Warrant

<b>Article 5 Operating Budget</b>	<b>\$10,429,549</b>	<b>Increase of 4.1%</b>
<b>Article 6 Special Ed Trust</b>	<b>\$25,000</b>	<b>Funded from UFB; Reserve for unexpected expense</b>
<b>Article 7 Maintenance Trust</b>	<b>\$75,000</b>	<b>Funded from UFB; Reserve for unexpected expense</b>
<b>Article 8 SAU Budget</b>	<b>\$407,208</b>	<b>Pending Voter Approval at District Meetings</b>
<b>Total FY 2023 Proposed</b>	<b>\$11,172,556</b>	<b>Increase of 6.1%</b>

## FY22 vs. FY23

Article	Description	FY22	FY23	
2	Capital Lease	\$0	\$177,500	
4	Support Staff Contract	\$0	\$58,299	
5	Operating Budget	\$10,025,776	\$10,429,549	
6	Special Ed Trust	\$25,000	\$25,000	
7	Maintenance Trust	\$75,000	\$75,000	
8	SAU Budget	\$361,236	\$407,208	
	Contingency	\$40,000	\$0	
	Total Proposed Budget	\$10,527,012	\$11,172,556	



# FY23 Local Revenue

Description	FY22 (Estimate)	FY23 (Proposed)	\$ Diff	% Diff
Tuition-Preschool	\$ 13,000	\$ 14,000	\$ 1,000	7.7 %
Earnings	\$ 2,000	\$ 2,000	\$0	0 %
Food Service	\$ 165,000	\$ 165,000	\$0	0 %
Special Ed Aid	\$ 122,546	\$ 165,000	\$42,454	34.6 %
Grants	\$ 190,000	\$ 190,000	\$0	0%
Voted Fund Balance	\$ 140,000	\$ 100,000	-\$40,000	-28.6%
Medicaid	\$ 21,500	\$ 20,000	-\$ 1,500	-7.0 %
Kindergarten Aid-One Time	\$ 131,662	\$ 0	-\$131,662	-100 %
Fund Bal. to Reduce Taxes	\$ 517,582	\$ 200,000	-\$317,582	-61.4%
Other	\$ 37,000	\$ 50,000	\$ 13,000	35.1%
<b>Total</b>	<b>\$1,340,290</b>	<b>\$ 906,000</b>	<b>-\$434,290</b>	<b>-32.4%</b>

# FY23 State Aid Estimates

Description	FY22	FY23	\$ Diff	% Diff
Adequacy Aid	\$ 2,178,666	\$ 2,427,947	\$249,281	11.4%
Retained Tax	\$ 619,234	\$ 465,676	-\$153,558	-24.8%
<b>Total State Aid</b>	<b>\$ 2,797,900</b>	<b>\$ 2,893,623</b>	<b>\$ 95,723</b>	<b>3.4%</b>

# BSD Tax Rate Info

<b>Assumes all Articles Approved as Written</b>	<b>Tax Year 2021 (BSD FY22)</b>	<b>Tax Year 2022 (BSD FY23)</b>	<b>% Diff</b>
Operating Budget	\$10,025,776	\$10,429,549	
Warrant Articles	\$ 501,236	\$ 743,007	
-Local Revenue	\$ 1,340,290	\$ 906,000	
-State Aid Grant	\$ 2,178,666	\$ 2,427,947	
-Retained State Tax	\$ 619,234	\$ 465,676	
= Total Tax Effort	\$ 6,388,822	\$ 7,372,933	
BSD Tax Rate	\$ 9.33	\$ 10.56	13.1%
BSD State Tax Rate	\$ 0.92	\$ 0.90	-2.0%
<b>Total BSD Rate</b>	<b>\$ 10.25</b>	<b>\$ 11.46</b>	<b>11.8%</b>

Assumes 2% increase in Brookline tax base

# **FY23 Warrant Articles**

# Article 2: Capital Lease

To see if the Brookline School District will vote to authorize the School Board to enter into a 18-year lease purchase agreement for **\$2,485,280** to finance the acquisition and installation of energy conservation equipment and related energy, ADA and security improvements at Richard Maghakian Memorial School and Captain Samuel Douglass Academy as recommended by the Brookline School District Facilities Committee; and to raise and appropriate the sum of **\$177,500** for payments due under the lease purchase agreement during the 2022-2023 fiscal year. This lease purchase agreement will contain an escape (non-appropriation) clause. (Majority vote required.) **The school board recommends the appropriation 0-0-0. The finance committee recommends the appropriation 0-0-0.**

**Estimated Net Tax Impact - \$0.25/\$1,000**

# Article 2: Capital Lease

Project Description	Estimated Cost	Energy Savings	Potential Rebates
<b>RMMS</b>			
LED Lighting	\$ 155,610	\$12,500	\$35,000
Efficiency Controls (DDC)	\$ 234,910	\$ 5,500	\$34,000
Elevator, Lower Level: Security, Room Renovations & Ventilation	\$1,500,000		
Ceilings	\$ 25,000		
<b>RMMS Subtotal</b>	<b>\$1,915,520</b>	<b>\$18,000</b>	<b>\$69,000</b>
<b>CSDA</b>			
LED Lighting	\$ 134,850	\$12,500	\$35,000
Efficiency Controls (DDC)	\$ 34,000	\$ 5,500	\$15,000
Central Boiler System LP	\$ 400,000	\$12,000	\$40,000
<b>CSDA Subtotal</b>	<b>\$ 569,760</b>	<b>\$30,000</b>	<b>\$90,000</b>
<b>Total for RMMS and CSDA</b>	<b>\$2,485,280</b>	<b>\$50,500</b>	<b>\$171,000</b>

# Article 3: Contingent Article: ADA Elevator/Security Improvements

In the event that Article 2 is not approved, to see if the Brookline School District will vote to raise and appropriate the sum of **\$1,500,000** for the purchase and installation of an ADA compliant elevator and related entry-way/security improvements for Richard Maghakian Memorial School as recommended by the Brookline School District Facilities Committee; and to authorize the issuance of \$1,500,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33); and to authorize the School Board to issue and negotiate such bonds or notes; and to raise and appropriate an additional sum of **\$37,500** from taxation for debt service payments payable on such bonds or notes during the 2022-2023 fiscal year. (2/3 ballot vote required). **The school board recommends the appropriation 0-0-0. The finance committee recommends the appropriation 0-0-0.**

# Article 3: Contingent Article: ADA Elevator/Security Improvements

Project Description	Estimated Cost
RMMS	
Elevator, Lower Level: Security, Room Renovations & Ventilation	\$1,500,000



# Article 4: Support Staff Contract

To see if the Brookline School District will vote to approve the cost of items included in a four-year collective bargaining agreement reached between the Brookline School Board and the Brookline Education Support Staff Association for the 2022-2023, 2023-2024, 2024-2025 and 2025-2026 school years, which calls for the following increase in support staff salaries and benefits at the current staffing levels:

<u>Fiscal Year</u>	<u>Estimated Increase</u>
2022-2023	\$58,299
2023-2024	\$58,520
2024-2025	\$38,616
2025-2026	\$46,043
Total: \$201,478	

and further to raise and appropriate a sum of **\$58,299** for the first fiscal year (2022-2023 school year), such sum representing the additional costs attributable to the increase in support staff salaries and benefits required by the new agreement over those that would be paid at current staffing levels. **The School Board recommends this article 0-0-0. The Finance Committee does not recommend this article 0-0-0.**

**Estimated Net Tax Impact - \$0.08/\$1,000**

# Article 4: Support Staff Contract

## Financial Impact of Support Staff Negotiations

Financial Changes to CBA	Year One	Year Two	Year Three	Year Four
Wages-Step Increase + Targeted Table Adjustments	\$54,424			
Wages-Step Increase + 5% Table Increase		\$51,056		
Wages-Step Increase + 4% Table Increase			\$37,141	\$46,043
RBT Certification Stipend	\$ 2,400			
One Add'l Para Day Prior to Student First Day	\$ 1,475		\$ 1,475	
One Add'l Holiday		\$ 3,464		
Longevity Bonus		\$ 4,000		
<b>Totals</b>	<b>\$58,299</b>	<b>\$58,520</b>	<b>\$38,616</b>	<b>\$46,043</b>

# Article 4: Support Staff Contract

- Increased Management Rights
  - Clarified language regarding the work week, probationary period, time log submission and requirements, vacation accrual, sick bank submission
- Increased Incentives for Paraprofessionals to obtain certifications
- Created Incentives for Custodian/Maintenance Certifications

# Article 5: Operating Budget

To see if the Brookline School District will vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **\$10,429,549**. Should this article be defeated, the default budget shall be **\$10,397,099** which is the same as last year, with certain adjustments required by previous action of the school district or by law or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. **The School Board recommends this article X-X-X. The Finance Committee recommends this article X-X-X.**

**Estimated Net Tax Impact - \$9.49/\$1,000**

# Article 5: Operating Budget

## Key Budget Changes

	FY22 Budget	FY23 Budget	\$ Change	% Change
Op Budget	10,025,776	\$10,429,549	\$403,772	4.0%

## FY23 New Items Requests:

(See New Items Spreadsheet)

- Academics: \$2,500
- Regular Ed Personnel: \$51,074
- Special Ed Personnel: \$40,400
- Copier Replacement: \$5,000
- Shared Services/Software: \$12,146
- Facilities/Safety: \$20,200

**Total: \$131,320**

# Article 5: Operating Budget

Description	Major Changes	% Change from FY22 Op Budget	Reason
Teacher Salaries	-\$61,656		Contractual
Retirement Benefit	-\$67,805		No Retirements in FY23
Contingency	-\$40,000		Replaced by Retained Fund Balance
Special Ed-Contracted Services/Transportation/Materials	\$528,790		Program Needs
Special Ed-New Positions	\$40,400		Program Needs
Discretionary/Other	\$4,043		Academic, CIP, Maint
<b>Net Budget Change</b>	<b>\$403,772</b>	<b>4.0%</b>	

# Article 5: Operating Budget

## FY23 Default Budget Summary

<b>FY22 Adopted Operating Budget</b>	<b>\$10,025,776</b>
<b>Required by law OR Contracted Increases/Reductions</b>	<b>\$479,079</b>
<b>One-Time FY22 Expenses</b>	<b>-\$107,757</b>
<b>FY23 Default Budget</b>	<b>\$10,397,099</b>

# FY23 Default Budget Details

**Required by Law OR Contracted Increases/Decreases:**

<b>Wages/Benefits</b>	<b>\$ 10,338</b>
<b>Special Ed Services/Transportation</b>	<b>\$471,968</b>
<b>Health/Dental/FICA/NHRS</b>	<b>-\$13,487</b>
<b>Reg Ed Transportation</b>	<b>\$10,960</b>
<b>Various other small amounts</b>	<b>-\$700</b>



# Article 6: Special Education Reserve Trust

To see if the school district will vote to raise and appropriate a sum of up to **\$25,000** from the June 30 unassigned fund balance available for transfer on July 1, 2023 to be added to the previously established SPECIAL EDUCATION EXPENDABLE TRUST FUND. No amount to be raised from taxation. **The School Board recommends this article X-X-X. The Finance Committee recommends this article X-X-X.**

## **Estimated Net Tax Impact**

- No rate increase in FY22. The Unassigned Fund Balance is the sum of unspent taxes and revenues. Expending \$25,000, that could *potentially* be returned as revenue, equates to foregoing a *potential* rate **reduction:** **\$0.04/\$1,000**

# Article 6: Special Education Reserve Trust

## Special Ed Trust Status

<b>FY22 Current Balance</b>	<b>\$225,000</b>
<b>FY22 Anticipated Use</b>	<b>\$200,000</b>
<b>FY22 Anticipated Ending Balance</b>	<b>\$ 25,000</b>
<b>FY23 Replenishment</b>	<b>\$ 25,000</b>
<b>FY23 Anticipated Ending Balance</b>	<b>\$ 50,000</b>

Goal: Maintain Balance at \$225,000

# Article 7: Maintenance Trust

To see if the school district will vote to raise and appropriate a sum of up to **\$75,000** from the June 30 unassigned fund balance (surplus) available for transfer on July 1, 2023 to be added to the previously established SCHOOL FACILITIES MAINTENANCE FUND. **The School Board recommends this article X-X-X. The Finance Committee recommends this article X-X-X.**

## Estimated Net Tax Impact

- No rate increase in FY22. The Unassigned Fund Balance is the sum of unspent taxes and revenues. Expending \$75,000, that could *potentially* be returned as revenue, equates to foregoing a *potential* rate **reduction**: **\$0.11/\$1,000**

# Article 7: Maintenance Trust

## Maintenance Trust Status

<b>FY22 Ending Balance</b>	<b>\$ 89,497</b>
<b>FY23 Replenishment</b>	<b>\$ 75,000</b>
<b>FY23 Proposed Use</b>	<b>\$102,800</b>
<b>FY22 Anticipated Ending Balance</b>	<b>\$ 61,697</b>

# Article 7: Maintenance Trust

## FY23 Proposed Use

Description	Estimated Cost
RMMS/CSDA Parking Lot Reseal	\$ 40,500
RMMS Push-Bar Replacement-Phase I	\$ 5,000
RMMS Gutter, Storm Drains, Trim	\$ 11,600
RMMS Classroom Flooring	\$ 17,000
CSDA Exterior Doors – Phase II	\$ 6,700
CSDA Specialist's Rooms Flooring	\$ 17,000
CSDA Window Balances – Final Phase	\$ 5,000
<b>Total</b>	<b>\$102,800</b>

# Article 8: SAU Budget

Shall the voters of the Brookline School District adopt a school administrative unit budget of \$2,103,176 for the forthcoming fiscal year in which **\$407,208** is assigned to the school budget of this school district? This year's adjusted budget of \$2,014,210 with \$389,983 assigned to the school budget of this school district, will be adopted if the article does not receive a majority vote of all the school district voters voting in this school administrative unit. **The School Board recommends this article X-X-X. The Finance Committee recommends this article X-X-X.**

**Estimated Net Tax Impact - \$.58/\$1,000**

# Article 8: SAU Budget

<b>FY22 Budget</b>	<b>FY23 Proposed Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>FY23 Adjusted Budget</b>
\$1,957,257	\$2,107,176	\$149,919	7.7%	\$2,018,210

<b>Budget Drivers</b>	<b>Increase over FY22 Budget</b>	<b>Details</b>
Salaries	+\$70,192	<ul style="list-style-type: none"> <li>• \$45,000 New Compliance &amp; Communications Specialist Position</li> <li>• \$16,000 Board Approved Salary Adjustments</li> <li>• All Staff @ 3.0% Increase</li> </ul>
Benefits	+\$64,042	<ul style="list-style-type: none"> <li>• \$32,555 Benefits for New Compliance &amp; Communications Specialist Position</li> <li>• Health Insurance Rates +3.9%</li> <li>• Health Insurance Membership Changes</li> </ul>
Equipment/Software	+\$5,025	<ul style="list-style-type: none"> <li>• Including \$3,700 for 4 Desktops, 1 Laptop</li> </ul>

# Article 8: SAU Budget

## Proposed “Compliance & Communications Specialist”

**Identified Need:** The increasing demands for compliance documentation and other communication matters is absorbing significant time of senior district leadership and cutting into the time needed to carry out their primary functions of educational and fiscal management.

Salary and Benefits = \$77,555

\$45,000 salary + \$32,555 benefits

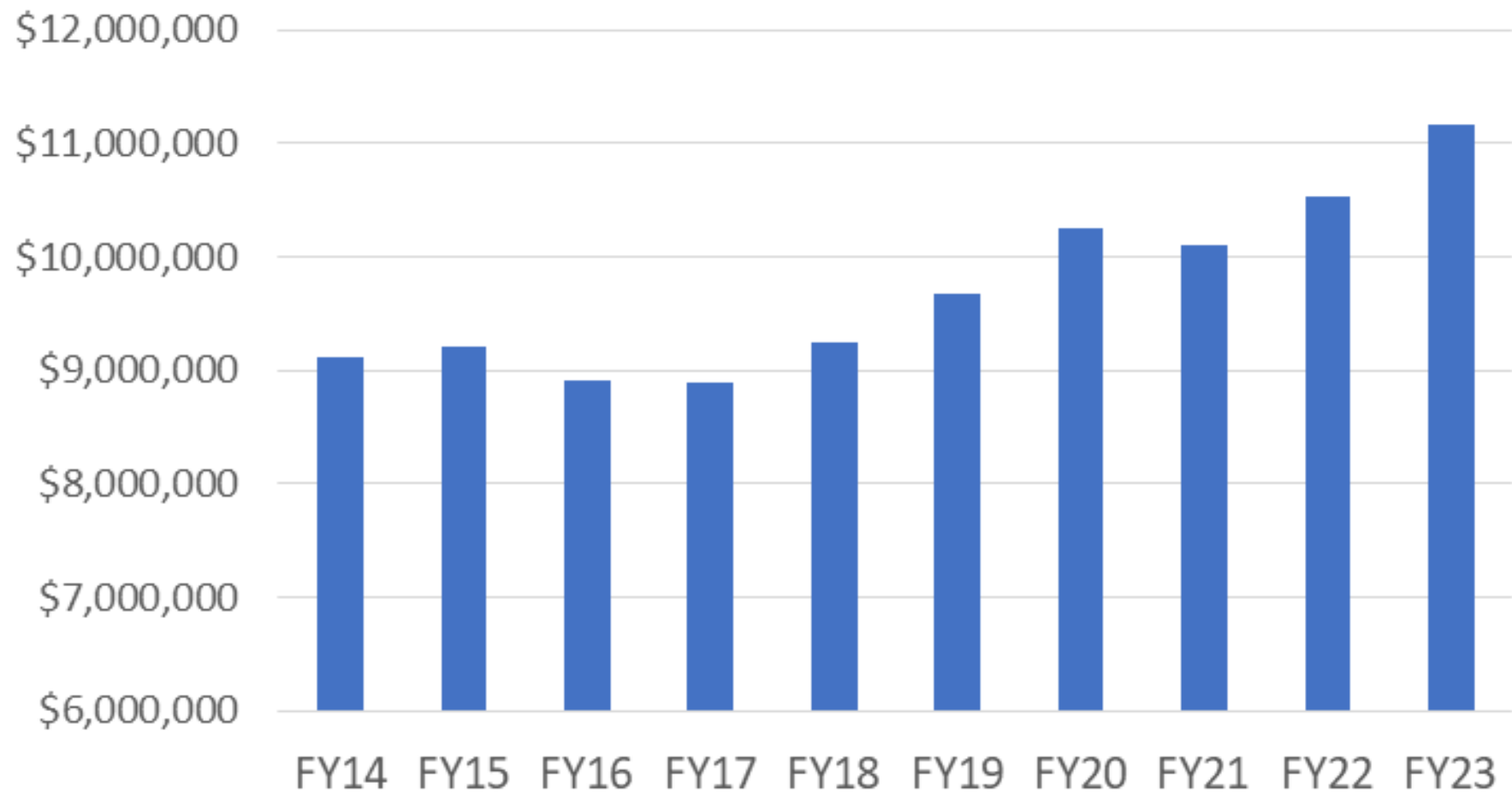
**Position Goal:** To generate compliance documentation and to provide assistance to the Superintendent and Assistant Superintendent in conveying important/required information regarding the school district to the Department of Education, school boards, the school community, and the members of the public.



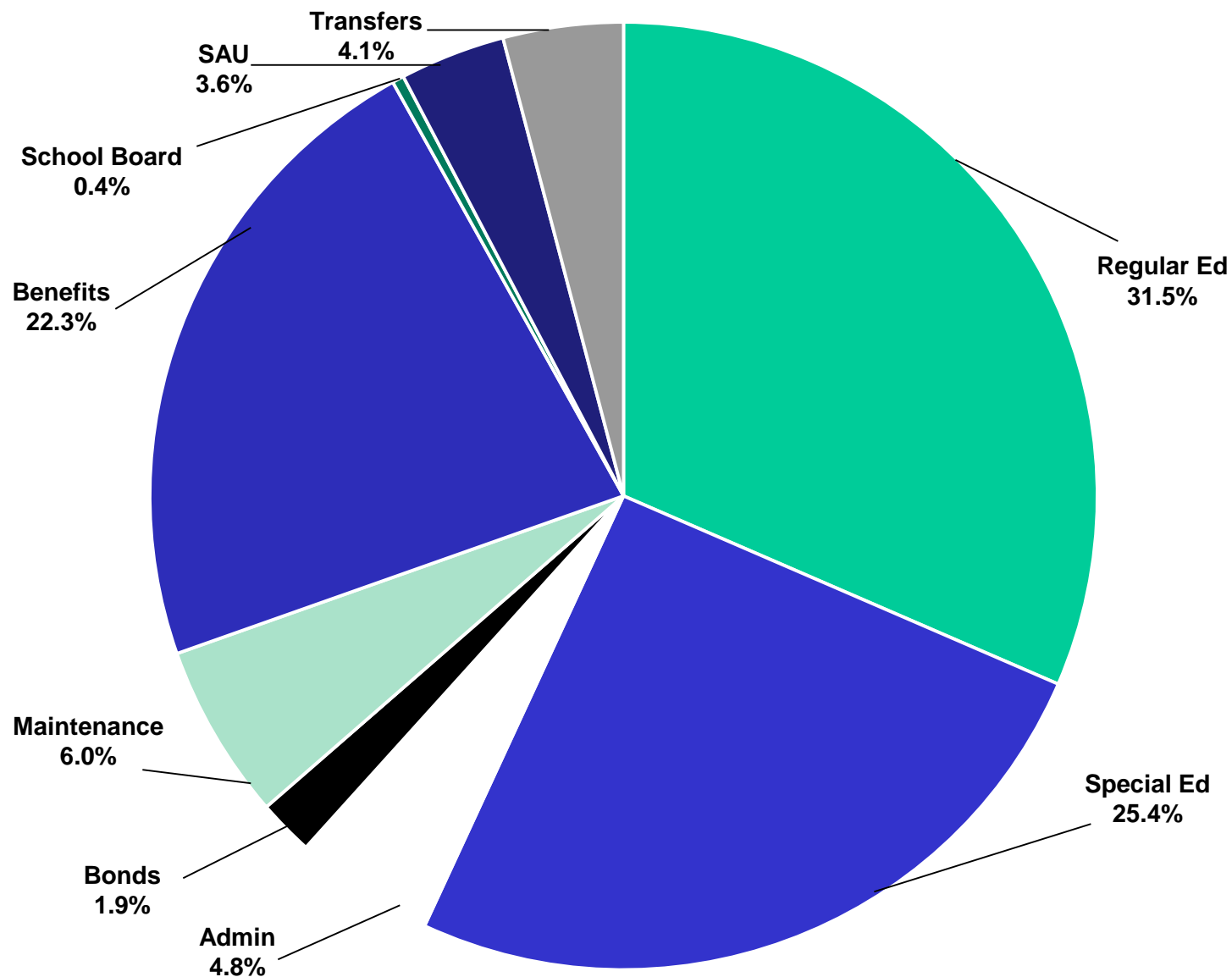


THANK YOU!

## Ten Year Gross Appropriations



# Distribution of Expenses



# Budget Summary

Categories	FY21 Actual	FY22 Budget	FY23 Proposed	% Change FY22 vs FY23
Regular Ed	\$3,350,174	\$3,606,586	\$3,520,025	-2.4%
Special Ed	\$1,830,432	\$2,283,025	\$2,839,842	24.4%
Admin	\$474,924	\$499,174	\$534,447	7.1%
Bonds	\$38,500	\$36,400	\$213,200	485.7%
Maintenance	\$653,234	\$654,845	\$672,047	2.6%
Benefits	\$2,308,681	\$2,556,562	\$2,489,051	-2.6%
School Board	\$35,896	\$34,185	\$41,735	22.1%
SAU Assessment	\$ 319,460	\$361,236	\$407,208	12.7%
Contingency	\$0	\$40,000	\$0	-100%
Transfers	\$617,772	\$455,000	\$455,000	0%
	<b>\$9,629,073</b>	<b>\$10,527,012</b>	<b>\$11,172,556</b>	<b>6.1%</b>

Teacher/Support Warrant Articles incorporated into category totals

## BSD FY23 Budget Detail for New Items - Round 4.0

As of: 9/30/21

As of: 11/5/21

As of: 12/14/21

As of: 12/17/20

Round 1.3 Academics		Round 2.0 Academics		Round 3.1 Academics		Round 4.0 Academics	
Cost	Descrip	Cost	Descrip	Cost	Descrip	Cost	Descrip
<u>RMMS</u>		<u>RMMS</u>		<u>RMMS</u>		<u>RMMS</u>	
\$2,900	Reading Work	\$2,900	Reading Work	\$2,900	Reading Workshop Training	\$0	Reading Workshop Training Move to Title IIA Grant
<b>\$2,900</b>		<b>\$2,900</b>		<b>\$2,900</b>		<b>\$0</b>	
<u>CSDA</u>		<u>CSDA</u>		<u>CSDA</u>		<u>CSDA</u>	
\$2,500	Aimsweb Plus Progress Monitoring	\$2,500	Aimsweb Plus Progress Monitoring	\$2,500	Aimsweb Plus Progress Monitoring	\$2,500	Aimsweb Plus Progress Monitoring
\$2,900	Reading Work	\$2,900	Reading Work	\$2,900	Reading Workshop Training	\$0	Reading Workshop Training
\$1,200	Lucy Calkin's R	\$1,200	Lucy Calkin's R	\$1,200	Lucy Calkin's Reading Material	\$0	Lucy Calkin's Reading Materials Move above two to Title IIA Grant
<b>\$6,600</b>		<b>\$6,600</b>		<b>\$6,600</b>		<b>\$2,500</b>	
<b>\$9,500</b>	<b>Total</b>	<b>\$9,500</b>	<b>Total</b>	<b>\$9,500</b>	<b>Total</b>	<b>\$2,500</b>	<b>Total</b>

Round 1.3 Personnel		Round 2.0 Personnel		Round 3.1 Personnel		Round 4.0 Personnel	
Cost	Descrip	Cost	Descrip	Cost	Descrip	Cost	Descrip
<u>RMMS</u>		<u>RMMS</u>		<u>RMMS</u>		<u>RMMS</u>	
\$68,478	Curriculum Ad .4 Sal/Ben - Align with HSD	\$0	Curriculum Ad .4 Sal/Ben - Align with HSD	\$0	Curriculum Administrator .4 Sal/Ben - Align with HSD	\$0	Curriculum Administrator .4 Sal/Ben - Align with HSD
\$20,500	MTSS Intervent Meet Essential Standards Goals	\$0	MTSS Intervent Meet Essential Standards Goals	\$0	MTSS Interventionist Meet Essential Standards Goals	\$0	MTSS Interventionist Meet Essential Standards Goals
\$92,975	Clsrm Teache FY22 Hires-Enrollment-K & 1	\$92,975	Clsrm Teache FY22 Hires-Enrollment-K & 1	\$92,975	Clsrm Teachers (2)-Sal Only FY22 Hires-Enrollment-K & 1	\$46,488	Clsrm Teachers (1)-Sal Only FY22 Hires-Enrollment-K or 1
<u>Stipends</u>		<u>Stipends</u>		<u>Stipends</u>		<u>Stipends</u>	
\$500	MTSS PLC Data	\$500	MTSS PLC Data	\$500	MTSS PLC Data Gathering	\$500	MTSS PLC Data Gathering
\$500	Online Softwa Manage student access	\$500	Online Softwa Manage student access	\$500	Online Software Support Manage student access	\$500	Online Software Support Manage student access
<b>Shared Positions-All FT W/Benefits (F-H&amp;D)</b>		<b>Shared Positions-All FT W/Benefits (F-H&amp;D)</b>		<b>Shared Positions-All FT W/Benefits (F-H&amp;D)</b>		<b>Shared Positions-All FT W/Benefits (F-H&amp;D)</b>	
BSD% - 0.090 in each school		BSD% - 0.090 in each school		BSD% - 0.090 in each school		BSD% - 0.090 in each school	
\$5,566	SAU Directed S	\$5,566	SAU Directed S	\$5,566	SAU Directed Sub 1	\$0	SAU Directed Sub 1
\$1,293	SAU Directed f	\$1,293	SAU Directed f	\$1,293	SAU Directed F/S Sub	\$1,293	SAU Directed F/S Sub
<b>\$189,812</b>		<b>\$100,834</b>		<b>\$100,834</b>		<b>\$48,781</b>	
<u>CSDA</u>		<u>CSDA</u>		<u>CSDA</u>		<u>CSDA</u>	
\$68,478	Curriculum Ad .4 Sal/Ben - Align with HSD	\$0	Curriculum Ad .4 Sal/Ben - Align with HSD	\$0	Curriculum Administrator .4 Sal/Ben - Align with HSD	\$0	Curriculum Administrator .4 Sal/Ben - Align with HSD
\$16,585	Secretary - Ext From 4 days to 5 days	\$0	Secretary - Ext From 4 days to 5 days	\$0	Secretary - Extra Day/Wk+Ben From 4 days to 5 days	\$0	Secretary - Extra Day/Wk+Ben From 4 days to 5 days
\$20,500	MTSS Intervent	\$0	MTSS Intervent	\$0	MTSS Interventionist	\$0	MTSS Interventionist

Meet Essential Standards Goals		Meet Essential Standards Goals		Meet Essential Standards Goals		Meet Essential Standards Goals	
<b>Stipends</b>		<b>Stipends</b>		<b>Stipends</b>		<b>Stipends</b>	
\$500	MTSS PLC Data	\$500	MTSS PLC Data	\$500	MTSS PLC Data Gathering	\$500	MTSS PLC Data Gathering
\$500	Online Software	\$500	Online Software	\$500	Online Software Support	\$500	Online Software Support
	Manage student access		Manage student access		Manage student access		Manage student access
<b>Shared Positions-All FT W/B</b>		<b>Shared Positions-All FT W/B</b>		<b>Shared Positions-All FT W/Benefits (F-H&amp;D)</b>		<b>Shared Positions-All FT W/Benefits (F-H&amp;D)</b>	
BSD% - 0.090 in each school		BSD% - 0.090 in each school		BSD% - 0.090 in each school		BSD% - 0.090 in each school	
\$5,566	SAU Directed Sub 1	\$5,566	SAU Directed Sub 1	\$5,566	SAU Directed Sub 1	\$0	SAU Directed Sub 1
\$1,293	SAU Directed F/S Sub	\$1,293	SAU Directed F/S Sub	\$1,293	SAU Directed F/S Sub	\$1,293	SAU Directed F/S Sub
<b>\$113,422</b>		<b>\$7,859</b>		<b>\$7,859</b>		<b>\$2,293</b>	
<b>\$303,234</b>	<b>Total</b>	<b>\$108,693</b>	<b>Total</b>	<b>\$108,693</b>	<b>Total</b>	<b>\$51,074</b>	<b>Total</b>

<b>Round 1.3</b>		<b>Round 2.0</b>		<b>Round 3.1</b>		<b>Round 4.0</b>	
<b>Spec Ed Personnel</b>		<b>Spec Ed Personnel</b>		<b>Spec Ed Personnel</b>		<b>Spec Ed Personnel</b>	
<b>Cost</b>	<b>Descrip</b>	<b>Cost</b>	<b>Descrip</b>	<b>Cost</b>	<b>Descrip</b>	<b>Cost</b>	<b>Descrip</b>
<b>RMMS</b>		<b>RMMS</b>		<b>RMMS</b>		<b>RMMS</b>	
\$725	Spec Ed Secretary - Add'l Days	\$725	Spec Ed Secretary - Add'l Days	\$725	Spec Ed Secretary - Add'l Days	\$725	Spec Ed Secretary - Add'l Days
	From 1 to 12 Days		From 1 to 12 Days		From 1 to 12 Days		From 1 to 12 Days
-\$15,950	Para to CSDA	-\$15,950	Para to CSDA	-\$15,950	Para to CSDA	-\$15,950	Para to CSDA
<b>-\$15,225</b>		<b>-\$15,225</b>		<b>-\$15,225</b>		<b>-\$15,225</b>	
<b>CSDA</b>		<b>CSDA</b>		<b>CSDA</b>		<b>CSDA</b>	
\$725	Spec Ed Secretary - Add'l Days	\$725	Spec Ed Secretary - Add'l Days	\$725	Spec Ed Secretary - Add'l Days	\$725	Spec Ed Secretary - Add'l Days
	From 1 to 12 Days		From 1 to 12 Days		From 1 to 12 Days		From 1 to 12 Days
\$15,950	Para from RMMS	\$15,950	Para from RMMS	\$15,950	Para from RMMS	\$15,950	Para from RMMS
\$54,900	Paras (3)	\$54,900	Paras (3)	\$54,900	Paras (3)	\$38,950	Paras (2)
<b>\$71,575</b>		<b>\$71,575</b>		<b>\$71,575</b>		<b>\$55,625</b>	
<b>\$56,350</b>	<b>Total</b>	<b>\$56,350</b>	<b>Total</b>	<b>\$56,350</b>	<b>Total</b>	<b>\$40,400</b>	<b>Total</b>

<b>Round 1.3</b>		<b>Round 2.0</b>		<b>Round 3.1</b>		<b>Round 4.0</b>	
<b>New Computer Equip</b>		<b>New Computer Equip</b>		<b>New Computer Equip</b>		<b>New Computer Equip</b>	
<b>Cost</b>	<b>Descrip</b>	<b>Cost</b>	<b>Descrip</b>	<b>Cost</b>	<b>Descrip</b>	<b>Cost</b>	<b>Descrip</b>
<b>RMMS</b>		<b>RMMS</b>		<b>RMMS</b>		<b>RMMS</b>	
<b>\$0</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>	
<b>CSDA</b>		<b>CSDA</b>		<b>CSDA</b>		<b>CSDA</b>	
<b>\$0</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>	
<b>\$0</b>	<b>Total</b>	<b>\$0</b>	<b>Total</b>	<b>\$0</b>	<b>Total</b>	<b>\$0</b>	<b>Total</b>

Round 1.3 Computer Equip-Curre		Round 2.0 Computer Equip-Curre		Round 3.1 Computer Equip-Curre		Round 4.0 Computer Equip-Curre	
Cost	Descrip	Cost	Descrip	Cost	Descrip	Cost	Descrip
<u>RMMS</u>		<u>RMMS</u>		<u>RMMS</u>		<u>RMMS</u>	
\$7,500	Staff Laptops - 10 @ \$750	\$0	Staff Laptops - 10 @ \$750	\$0	Staff Laptops - 10 @ \$750	\$0	Staff Laptops - 10 @ \$750
	Speech, Spec Ed Sec.,Specialists		Speech, Spec Ed Sec.,Specialists		Speech, Spec Ed Sec.,Specialists		Speech, Spec Ed Sec.,Specialists
\$850	Projectors-Repl. Cycle	\$0	Projectors-Repl. Cycle	\$0	Projectors-Repl. Cycle	\$0	Projectors-Repl. Cycle
	2 @ \$425		2 @ \$425		2 @ \$425		2 @ \$425
\$8,750	iPads w/Cases	\$0	iPads w/Cases	\$0	iPads w/Cases	\$0	iPads w/Cases
	25 @ \$350		25 @ \$350		25 @ \$350		25 @ \$350
\$500	iPad Charging Station	\$0	iPad Charging Station	\$0	iPad Charging Station	\$0	iPad Charging Station
	1 @ \$500		1 @ \$500		1 @ \$500		1 @ \$500
\$17,600		\$0		\$0		\$0	
<u>CSDA</u>		<u>CSDA</u>		<u>CSDA</u>		<u>CSDA</u>	
\$6,750	Staff Laptops - 9 @ \$750	\$0	Staff Laptops - 9 @ \$750	\$0	Staff Laptops - 9 @ \$750	\$0	Staff Laptops - 9 @ \$750
	AHP, Specialists, Admin		AHP, Specialists, Admin		AHP, Specialists, Admin		AHP, Specialists, Admin
\$850	Projector - Grade 5	\$0	Projector - Grade 5	\$0	Projector - Grade 5	\$0	Projector - Grade 5
	2 @ \$425		2 @ \$425		2 @ \$425		2 @ \$425
\$6,200	Interactive Flat Panel-Clstrm	\$0	Interactive Flat Panel-Clstrm	\$0	Interactive Flat Panel-Clstrm	\$0	Interactive Flat Panel-Clstrm
	1-replaces Smartboard & projector		1-replaces Smartboard & projector		1-replaces Smartboard & projector		1-replaces Smartboard & projector
\$5,000	Copier-Staff Room	\$5,000	Copier-Staff Room	\$5,000	Copier-Staff Room	\$5,000	Copier-Staff Room
\$18,800		\$5,000		\$5,000		\$5,000	
\$36,400 Total		\$5,000 Total		\$5,000 Total		\$5,000 Total	

Round 1.3 Shared Services/Software		Round 2.0 Shared Services/Software		Round 3.1 Shared Services/Software		Round 4.0 Shared Services/Software	
Cost	Descrip	Cost	Descrip	Cost	Descrip	Cost	Descrip
<u>RMMS</u>		<u>RMMS</u>		<u>RMMS</u>		<u>RMMS</u>	
<u>Shared Services</u>		<u>Shared Services</u>		<u>Shared Services</u>		<u>Shared Services</u>	
\$1,410	Filtering Software	\$1,410	Filtering Software	\$1,410	Filtering Software	\$1,410	Filtering Software
	Go Guardian		Go Guardian		Go Guardian		Go Guardian
\$5,375	Facilities Truck + Trailer	\$5,375	Facilities Truck + Trailer	\$5,375	Facilities Truck + Trailer	\$0	Facilities Truck + Trailer
	SAU Controlled by Facility Dir		SAU Controlled by Facility Dir		SAU Controlled by Facility Dir		SAU Controlled by Facility Dir
\$1,000	Storage Container-IT Equip	\$1,000	Storage Container-IT Equip	\$1,000	Storage Container-IT Equip	\$0	Storage Container-IT Equip
	Obsolete equip for annual pickup		Obsolete equip for annual pickup		Obsolete equip for annual pickup		Obsolete equip for annual pickup
\$4,250	IV Cloud Hosting	\$4,250	IV Cloud Hosting	\$4,250	IV Cloud Hosting	\$4,250	IV Cloud Hosting
	Shift for Increased Cybersecurity		Shift for Increased Cybersecurity		Shift for Increased Cybersecurity		Shift for Increased Cybersecurity
\$413	Frontline Maximization-Phase IV	\$413	Frontline Maximization-Phase IV	\$413	Frontline Maximization-Phase IV	\$413	Frontline Maximization-Phase IV
\$1,125	IT Consultation Service Increase	\$1,125	IT Consultation Service Increase	\$1,125	IT Consultation Service Increase	\$0	IT Consultation Service Increase
\$13,573		\$13,573		\$13,573		\$6,073	
<u>CSDA</u>		<u>CSDA</u>		<u>CSDA</u>		<u>CSDA</u>	
<u>Shared Services</u>		<u>Shared Services</u>		<u>Shared Services</u>		<u>Shared Services</u>	
\$1,410	Filtering Software	\$1,410	Filtering Software	\$1,410	Filtering Software	\$1,410	Filtering Software

	Go Guardian		Go Guardian		Go Guardian		Go Guardian
\$5,375	Facilities Truck	\$5,375	Facilities Truck	\$5,375	Facilities Truck + Trailer	\$0	Facilities Truck + Trailer
	SAU Controlled by Facility Dir		SAU Controlled by Facility Dir		SAU Controlled by Facility Dir		SAU Controlled by Facility Dir
\$1,000	Storage Container	\$1,000	Storage Container	\$1,000	Storage Container-IT Equip	\$0	Storage Container-IT Equip
	Obsolete equip for annual pickup		Obsolete equip for annual pickup		Obsolete equip for annual pickup		Obsolete equip for annual pickup
\$4,250	IV Cloud Hosting	\$4,250	IV Cloud Hosting	\$4,250	IV Cloud Hosting	\$4,250	IV Cloud Hosting
	Shift for Increased Cybersecurity		Shift for Increased Cybersecurity		Shift for Increased Cybersecurity		Shift for Increased Cybersecurity
\$413	Frontline Maximization-Phase IV	\$413	Frontline Maximization-Phase IV	\$413	Frontline Maximization-Phase IV	\$413	Frontline Maximization-Phase IV
\$1,125	IT Consultation Service Increase	\$1,125	IT Consultation Service Increase	\$1,125	IT Consultation Service Increase	\$0	IT Consultation Service Increase
<b>\$13,573</b>		<b>\$13,573</b>		<b>\$13,573</b>		<b>\$6,073</b>	
<b>\$27,146</b>	<b>Total</b>	<b>\$27,146</b>	<b>Total</b>	<b>\$27,146</b>	<b>Total</b>	<b>\$12,146</b>	<b>Total</b>

Round 1.3 Safety/Compliance Issues		Round 2.0 Safety/Compliance Issues		Round 3.1 Safety/Compliance Issues		Round 4.0 Safety/Compliance Issues	
Cost	Descrip	Cost	Descrip	Cost	Descrip	Cost	Descrip
<u>RMMS</u>		<u>RMMS</u>		<u>RMMS</u>		<u>RMMS</u>	
\$8,000	Cafeteria Tables (3)-Phase I	\$8,000	Cafeteria Tables (3)-Phase I	\$8,000	Cafeteria Tables (3)-Phase I	\$8,000	Cafeteria Tables (3)-Phase I
\$4,000	Bollards-SAU-Wide	\$4,000	Bollards-SAU-Wide	\$4,000	Bollards-SAU-Wide	\$0	Bollards-SAU-Wide
<b>\$12,000</b>		<b>\$12,000</b>		<b>\$12,000</b>		<b>\$8,000</b>	
<u>CSDA</u>		<u>CSDA</u>		<u>CSDA</u>		<u>CSDA</u>	
\$8,000	Exterior Lighting	\$8,000	Exterior Lighting	\$8,000	Exterior Lighting	\$0	Exterior Lighting
	Bulbs to LED; Replace 9 posts		Bulbs to LED; Replace 9 posts		Bulbs to LED; Replace 9 posts		Bulbs to LED; Replace 9 posts
\$4,000	Bollards-SAU-Wide	\$4,000	Bollards-SAU-Wide	\$4,000	Bollards-SAU-Wide	\$0	Bollards-SAU-Wide
<b>\$12,000</b>		<b>\$12,000</b>		<b>\$12,000</b>		<b>\$0</b>	
<b>\$24,000</b>	<b>Total</b>	<b>\$24,000</b>	<b>Total</b>	<b>\$24,000</b>	<b>Total</b>	<b>\$8,000</b>	<b>Total</b>

Round 1.3 Facilities/Maintenance		Round 2.0 Facilities/Maintenance		Round 3.1 Facilities/Maintenance		Round 4.0 Facilities/Maintenance	
Cost	Descrip	Cost	Descrip	Cost	Descrip	Cost	Descrip
<u>RMMS</u>		<u>RMMS</u>		<u>RMMS</u>		<u>RMMS</u>	
<u>Energy Enrollment Issues-Potential Lease</u>		<u>Energy Enrollment Issues-Potential Lease</u>		<u>Energy Enrollment Issues-Potential Lease</u>		<u>Energy Enrollment Issues-Potential Lease</u>	
\$22,000	Air Handling Equipment	\$0	Air Handling Equipment	\$0	Air Handling Equipment	\$0	Air Handling Equipment
\$7,500	HVAC Fans	\$0	HVAC Fans	\$0	HVAC Fans	\$0	HVAC Fans
<u>Other</u>		<u>Other</u>		<u>Other</u>		<u>Other</u>	
\$60,000	Bathroom Renovations	\$0	Bathroom Renovations	\$0	Bathroom Renovations	\$0	Bathroom Renovations
\$3,600	Gutter/Storm Drains	\$3,600	Gutter/Storm Drains	\$3,600	Gutter/Storm Drains	\$0	Gutter/Storm Drains
\$10,000	Push-Bar Rplcmnt-Phase I	\$5,000	Push-Bar Rplcmnt-Phase I	\$0	Push-Bar Rplcmnt-Phase I	\$0	Push-Bar Rplcmnt-Phase I
\$3,000	Burglar Alarm-EOL	\$0	Burglar Alarm-EOL	\$0	Burglar Alarm-EOL	\$0	Burglar Alarm-EOL
\$19,600	Update Phone System	\$0	Update Phone System	\$0	Update Phone System	\$0	Update Phone System
\$20,500	Parking Lot Reseal	\$0	Parking Lot Reseal	\$0	Parking Lot Reseal	\$0	Parking Lot Reseal
\$14,500	Rplc Trim-Mlfrd St. Side-Phase I	\$0	Rplc Trim-Mlfrd St. Side-Phase I	\$0	Rplc Trim-Mlfrd St. Side-Phase I	\$0	Rplc Trim-Mlfrd St. Side-Phase I
\$3,200	Playground Mulch Rplcmnt	\$3,200	Playground Mulch Rplcmnt	\$3,200	Playground Mulch Rplcmnt	\$3,200	Playground Mulch Rplcmnt
\$17,000	Classroom Flooring	\$17,000	Classroom Flooring	\$17,000	Classroom Flooring	\$0	Classroom Flooring



\$3,000	Rm 15, 35, 36 Gym Inspection Bleachers, Hoops, Padding, etc	\$3,000	Rm 15, 35, 36 Gym Inspection Bleachers, Hoops, Padding, etc	\$3,000	Rm 15, 35, 36 Gym Inspections Bleachers, Hoops, Padding, etc	\$3,000	Rm 15, 35, 36 Gym Inspections Bleachers, Hoops, Padding, etc
\$183,900		\$31,800		\$26,800		\$6,200	
CSDA		CSDA		CSDA		CSDA	
Energy Enrollment Issues-Potential Lease		Energy Enrollment Issues-Potential Lease		Energy Enrollment Issues-Potential Lease		Energy Enrollment Issues-Potential Lease	
\$100,000	HVAC Controls	\$0	HVAC Controls	\$0	HVAC Controls	\$0	HVAC Controls
\$45,000	A/C System-Nearing EOL	\$0	A/C System-Nearing EOL	\$0	A/C System-Nearing EOL	\$0	A/C System-Nearing EOL
\$68,000	Fire Panel Upgrade	\$0	Fire Panel Upgrade	\$0	Fire Panel Upgrade	\$0	Fire Panel Upgrade
Other		Other		Other		Other	
\$50,000	Playground Equipment Upgrade	\$0	Playground Equipment Upgrade	\$0	Playground Equipment Upgrade	\$0	Playground Equipment Upgrade
\$17,000	Flooring-Specialists	\$17,000	Flooring-Specialists	\$17,000	Flooring-Specialists	\$0	Flooring-Specialists
\$10,000	Flooring-Office	\$0	Flooring-Office	\$0	Flooring-Office	\$0	Flooring-Office
\$10,000	Exterior Doors (2)-Phase I	\$6,700	Exterior Doors	\$6,700	Exterior Doors (2)-Phase I	\$0	Exterior Doors (2)-Phase I
\$5,000	Window Balances/Seals Final Phase	\$5,000	Window Balances/Seals Final Phase	\$0	Window Balances/Seals Final Phase	\$0	Window Balances/Seals Final Phase
\$20,000	Parking Lot Reseal	\$0	Parking Lot Reseal	\$0	Parking Lot Reseal	\$0	Parking Lot Reseal
\$1,000	Paintiing-Phase I	\$0	Paintiing-Phase I	\$0	Paintiing-Phase I	\$0	Paintiing-Phase I
\$3,000	Gym Inspection Bleachers, Hoops, Padding, etc	\$3,000	Gym Inspection Bleachers, Hoops, Padding, etc	\$3,000	Gym Inspections Bleachers, Hoops, Padding, etc	\$3,000	Gym Inspections Bleachers, Hoops, Padding, etc
\$3,000	Snowblower Replacement Spending more on repairs	\$3,000	Snowblower Replacement Spending more on repairs	\$3,000	Snowblower Replacement Spending more on repairs	\$3,000	Snowblower Replacement Spending more on repairs
\$332,000		\$34,700		\$29,700		\$6,000	
\$515,900	Total	\$66,500	Total	\$56,500	Total	\$12,200	Total
\$972,530	Grand Total	\$297,189	Grand Total	\$287,189	Grand Total	\$131,320	Grand Total

Round 1.3 Warrant Articles	
Cost	Descrip
\$11,532,724	Operating Budget BESSA
\$388,690	SAU Assessment
\$0	Contingency
\$75,000	Maintenance Trust
\$25,000	Special Ed Trust
\$0	Energy/Enrollment
\$12,021,414	Warrant Total

Round 2.0 Warrant Articles	
Cost	Descrip
\$10,493,365	Operating Budget BESSA
\$388,690	SAU Assessment
\$0	Contingency
\$75,000	Maintenance Trust
\$25,000	Special Ed Trust
\$0	Energy Improvements
\$10,982,055	Warrant Total

Round 3.1 Warrant Articles	
Cost	Descrip
\$10,605,451	Operating Budget BESSA
\$407,208	SAU Assessment
\$0	Contingency
\$75,000	Maintenance Trust
\$25,000	Special Ed Trust
\$0	Energy Improve/Reno
\$11,112,659	Warrant Total

Round 4.0 Warrant Articles	
Cost	Descrip
\$10,429,549	Operating Budget BESSA
\$58,299	SAU Assessment
\$407,208	SAU Assessment
\$0	Contingency
\$75,000	Maintenance Trust
\$25,000	Special Ed Trust
\$177,500	Energy Improve/Reno
\$11,172,556	Warrant Total

FY22 Round 4.0 Warrant Articles	
Cost	Descrip
\$10,025,776	Operating Budget
\$0	SAU Assessment
\$361,236	SAU Assessment
\$40,000	Contingency
\$75,000	Maintenance Trust
\$25,000	Special Ed Trust
\$0	Energy Improvements
\$10,527,012	Warrant Total

\$403,773 4.0% \*

\$645,544 6.1%

Round 1.3 int. Expendable Trust	
Cost	Descrip
\$89,497	Opening Balance

Round 2.0 int. Expendable Trust	
Cost	Descrip
\$89,497	Opening Balance

Round 3.1 Maint. Expendable Trust	
Cost	Descrip
\$89,497	Opening Balance

Round 4.0 Maint. Expendable Trust	
Cost	Descrip
\$89,497	Opening Balance

\$569,190	*Special Ed Costs
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\$75,000	FY23 Warrant	\$75,000	FY23 Warrant	\$75,000	FY23 Warrant	\$75,000	FY23 Warrant
		\$60,000	RMMS-Bathroom	\$50,000	RMMS-Bathroom Renovations	\$0	RMMS-Bathroom Renovations
		\$20,500	RMMS Parking	\$20,500	RMMS Parking Lot Reseal	\$20,500	RMMS Parking Lot Reseal
		\$20,000	CSDA Parking	\$20,000	CSDA Parking Lot Reseal	\$20,000	CSDA Parking Lot Reseal
		\$8,000	Rplc Trim-Mlfr	\$8,000	Rplc Trim-Mlfrd St. Side-Phase I	\$8,000	Rplc Trim-Mlfrd St. Side-Phase I
				\$5,000	Push-Bar Rplcmnt-Phase I	\$5,000	Push-Bar Rplcmnt-Phase I
				\$5,000	Window Balances/Seals	\$5,000	Window Balances/Seals
					Final Phase		Final Phase
						\$3,600	Gutter/Storm Drains
						\$17,000	Classroom Flooring
							Rm 15, 35, 36
						\$6,700	Exterior Doors (2)-Phase I
						\$17,000	Flooring-Specialists
\$164,497	Ending Balance	\$55,997	Ending Balance	\$55,997	Ending Balance Estimate	\$61,697	Ending Balance Estimate

-\$15,225	1200.111.01	-\$15,225	1200.111.01	-\$15,225	1200.111.01	-\$15,225	1200.111.01
\$71,575	1200.111.02	\$71,575	1200.111.02	\$71,575	1200.111.02	\$55,625	1200.111.02
\$0	2225.734.01	\$0	2225.734.01	\$0	2225.734.01	\$0	2225.734.01
\$0	2225.734.02	\$0	2225.734.02	\$0	2225.734.02	\$0	2225.734.02
\$17,600	2225.738.01	\$0	2225.738.01	\$0	2225.738.01	\$0	2225.738.01
\$18,800	2225.738.02	\$5,000	2225.738.02	\$5,000	2225.738.02	\$5,000	2225.738.02
\$402,185	2400.899.01	\$161,107	2400.899.01	\$156,107	2400.899.01	\$69,054	2400.899.01
\$477,595	2400.899.02	\$74,732	2400.899.02	\$69,732	2400.899.02	\$16,866	2400.899.02
\$972,530	Total New Items	\$297,189	Total New Items	\$287,189	Total New Items	\$131,320	Total New Items

Round 1.3 REAP		Round 2.0 REAP		Round 3.1 REAP		Round 4.0 REAP Grant	
Cost	Descrip	Cost	Descrip	Cost	Descrip	Cost	Descrip
<u>RMMS</u>				<u>RMMS</u>		<u>RMMS</u>	
		\$850	Projectors-Replc	\$850	Projectors-Replc. Cycle	\$850	Projectors-Replc. Cycle
			2 @ \$425		2 @ \$425		2 @ \$425
		\$8,750	iPads w/Cases	\$8,750	iPads w/Cases	\$8,750	iPads w/Cases
			25 @ \$350		25 @ \$350		25 @ \$350
		\$500	iPad Charging	\$500	iPad Charging Station	\$500	iPad Charging Station
			1 @ \$500		1 @ \$500		1 @ \$500
\$0		\$10,100		\$10,100			
<u>CSDA</u>				<u>CSDA</u>		<u>CSDA</u>	
		\$850	Projector - Gra	\$850	Projector - Grade 5	\$850	Projector - Grade 5
			2 @ \$425		2 @ \$425		2 @ \$425
		\$6,200	Interactive Fla	\$6,200	Interactive Flat Panel-Clsrm	\$6,200	Interactive Flat Panel-Clsrm
			1-replaces Smartboard & projector		1-replaces Smartboard & projector		1-replaces Smartboard & projector
\$0		\$7,050		\$7,050			
\$0	Total	\$17,150	Total	\$17,150	Total	\$17,150	Ending Balance Estimate