

Brookline School Board
Wednesday, December 21, 2022
Captain Samuel Douglass Academy
6:00 PM

All times are estimates and subject to change without notice

- 5:45 RMMS Building Tour to allow Board to view progress regarding renovations
- 6:15 Call to Order
- 6:15 Agenda adjustments
 - Correspondence/Resignations/Retirements/Nominations
 - Approval of Minutes – November, 2022
- 6:20 Public Input
- 6:50 Principal's Report
- 7:10 **Discussion**
 - Fiscal 2023 Revenue and Expense update
 - Special education trust
 - Fiscal 2024 Budget discussion
 - FY 24 Draft budget
 - First review FY 24 default budget
 - Attorney's email on the tax cap calculation – follow up from his attending the November Board meeting
- 8:00 **Deliberations**
 - To see what action the Board will take regarding the 2022-2023 School Calendar
 - To see what action the Board will take regarding including warrant articles for the maintenance trust and special education trust
- 8:15 Non-Public under RSA 91-A: 3II (a) compensation and/or reputation
- 8:30 Motion to adjourn

Brookline School Administrator's Report

December 21, 2022

Enrollment History

Year	September Enrollment	June Enrollment
16-17	552	567
17-18	550	550
18-19	574	573
19-20	577	580
20-21	572	583
21-22	587	591

Brookline Enrollment for School Year 22-23

	PreK-3	PreK4	K	1	2	3	4	5	6
Enrollment Total	13	11	53	87	87	79	79	89	86
Ed 306.12 Class Size			25	25	25	30	30	30	30
Divisor according to Policy IIB			17	17	20	20	23	23	23
Sections according to Policy IIB	12	12	3.12 sections	5.12 sections	4.35 sections	3.95 sections	3.45 sections	3.87 sections	3.74 sections
Teacher/Class Size according to Policy IIB			4 = 13.25	5 = 17.4	5 = 17.4	4 = 19.75	4 = 19.75	5 = 17.8	4 = 21.5
NESDEC	13	13	51	86	89	89	76	92	82

Brookline School District Total Enrollment - 584 students
 RMMS - 330 CSDA - 254



RMMS Gr. 3 Heritage Project



Upcoming Events

December 16th Report Cards Posted
 December 19th Grade 3 Heritage Project
 December 23rd PD Day - No school
 January 30th Early Release - Suicide Prevention Training

Brookline Staffing Needs:

RMMS:

3 Paraeducators

0.5 Custodian

CSDA Staffing Needs:

1 Case Manager

1 Paraeducator

District Position:

Psychologist

Special Education Administrator

CSDA Turkey Trot



Brookline School District

FY22

as of 12/12/2022

Expenses				
Description	Budget	YTD Expense	Encumbered	Balance
Regular Education	\$ 2,639,546	\$ 800,580	\$ 1,777,718	\$ 61,248
Special Education	\$ 2,051,891	\$ 526,536	\$ 1,775,595	\$ (250,239)
Student Support Services	\$ 738,174	\$ 160,344	\$ 501,872	\$ 75,958
Instructional Staff Support	\$ 251,548	\$ 53,413	\$ 139,944	\$ 58,192
School Board/SAU Assessment	\$ 448,943	\$ 201,089	\$ 261,079	\$ (13,226)
School Administration	\$ 540,247	\$ 286,163	\$ 280,875	\$ (26,791)
Facilities	\$ 670,797	\$ 283,350	\$ 413,855	\$ (26,408)
Transportation	\$ 682,592	\$ 219,985	\$ 471,394	\$ (8,787)
Benefits	\$ 2,480,618	\$ 808,187	\$ 1,635,636	\$ 36,794
ADA Projects/Temporary Storage	\$ -	\$ 73,705	\$ 31,662	\$ (105,367)
Debt Service	\$ 73,200	\$ 73,200	\$ -	\$ -
Transfers	\$ 455,000	\$ -	\$ 455,000	\$ -
TOTAL	\$ 11,032,556	\$ 3,486,551	\$ 7,744,629	\$ (198,625)
Plus FY22 Expense Carryover	\$ 84,895	\$ 11,645	\$ 73,250	\$ 0
TOTAL FY22 + FY23	\$ 11,117,451	\$ 3,498,196	\$ 7,817,879	\$ (198,625)

Revenue				
Description	Budget	YTD Revenue	Expected	IN EXCESS OF BUDGET
Local Property Tax	\$ 6,962,965	\$ 4,000,000	\$ 2,962,965	\$ -
Adequacy Aid Grant/Tax	\$ 2,914,483	\$ 979,338	\$ 1,935,145	\$ (0)
State				
Special Education Aid	\$ 185,000		\$ 185,000	\$ -
Other - State Aid		\$ 1,893		\$ 1,893
Food Service	\$ 2,100		\$ 2,100	\$ -
Federal				
Grants	\$ 190,000	\$ 3,719	\$ 186,281	\$ (0)
Food Service	\$ 38,500	\$ 12,374	\$ 26,126	\$ 0
Medicaid	\$ 20,000	\$ 2,453	\$ 17,547	\$ (0)
Local				
Tuition	\$19,000	\$ 18,750	\$ 18,250	\$ 18,000
Impact Fees	\$ 20,000		\$ 20,000	\$ -
Other	\$ 1,000	\$ 4,554		\$ 3,554
Food Service Sales	\$ 124,400	\$ 54,364	\$ 70,036	\$ (0)
FY22 Expense Carryover	\$ 84,895	\$ 11,645	\$ 73,250	\$ -
Less: Facilities Maint. Fund	\$ 75,000		\$ 75,000	\$ -
Less: Special Education Fund	\$ 25,000		\$ 25,000	\$ -
Fund Balance to Reduce Taxes	\$ 595,269		\$ 595,269	\$ -
Retained Fund Balance	\$ (140,161)		\$ (140,161)	\$ -
TOTAL REVENUE	\$ 11,117,451	\$ 5,089,090	\$ 6,051,808	\$ 23,447

Total Expense Balance \$ (198,625)

Total Revenue Balance \$ 23,447

Unreserved Fund Balance \$ (175,178)

Anticipated Reductions to Unreserved Fund Balance

*Could be funded by Retained Fund Balance

Anticipated Needs for FY24	
Maint. Trust	\$ 155,000
Spec Ed Trust	\$ 25,000
Retained Fund Balance	
Total Reductions	\$ 180,000

Projected Fund Balance \$ (355,178)

Explanation of budget balances on current expense report

12/12/2022

Function	Description	Current Balance	Notes
1100	Regular Education	\$ 61,248	Unfilled Regular Ed MTSS Positions
1200	Special Education	\$ (250,239)	Unexpected Spec Ed services needed
2100	Student Support Services	\$ 75,958	Primarily savings in Vision/Hearing/PT Services
2200	Instructional Staff Support	\$ 58,192	Savings in PD and Unfilled Positions
2300	School Board/SAU Assessment	\$ (13,226)	Unanticipated legal expense
2400	School Administration	\$ (26,791)	New PT Admin Support position created
2600	Facilities	\$ (26,408)	Significant increases in heating and electrical costs
2700	Transportation	\$ (8,787)	Increased fuel costs
2900	Benefits	\$ 36,794	Various small savings
4300	ADA Projects/Temp. Storage	\$ (105,367)	Could be funded by Retained Fund Balance
5100	Debt Service	\$ -	
5200	Transfers	\$ -	
		\$ (198,625)	

General explanation of what is included in each account category

Function	Description	Includes
1100	Regular Education	Teacher salaries and teaching materials
1200	Special Education	Teacher salaries, teaching materials, ESY, out-of-district tuition
2100	Student Support Services	Guidance, nurse, psychologist, OT, teaching/testing supplies, contracted services
2200	Instructional Staff Support	Professional development, librarian, library supplies, computer equipment
2300	School Board/Assessment	Assessment, school board expense, annual meeting expense, legal expense
2400	School Administration	Administrator & secretarial salaries, copiers, telephone, hardware/software support contracts, site licensing, consulting, network services, office supplies
2600	Facilities	Custodial/maintenance salaries, snow plowing, mowing, building repairs, heating oil, electric, janitorial supplies, property/liability insurance
2700	Transportation	Bus transportation, fuel
2900	Benefits	Health and dental insurance, taxes, NHRS, Life/LTD, workers comp & unemployment
4000	Site Improvement	Site improvements including architectural fees
5100	Bonds	Principal and interest payments on bonds
5200	Transfers	Accounting line that reflects voted warrant articles covered by fund balance + grant and food service expense

FY24 BSD Budget - Round 4.0

Account	Description	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Round 3.0	FY24 Round 4.0	\$ Diff	% Diff
10.1100.110.00.0	Negt. Support Staff Increases	\$0.00	\$0.00	\$3,381.00	\$0.00	\$0.00	-\$3,381.00	-100.0%
10.1100.110.01.1	Wages-Full Day Kindergarten #150001	\$67,054.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1100.111.00.0	New Hire Orientation Wages	\$3,798.85	\$3,487.05	\$2,000.00	\$3,500.00	\$3,500.00	\$1,500.00	75.0%
10.1100.112.00.0	Teacher Lane Changes	\$0.00	\$0.00	\$35,538.00	\$17,626.00	\$17,626.00	-\$17,912.00	-50.4%
10.1100.112.01.0	Salaries, Classroom Teachers	\$1,156,827.52	\$1,283,357.78	\$1,320,091.00	\$1,337,253.50	\$1,337,253.50	\$17,162.50	1.3%
10.1100.112.02.0	Salaries, Classroom Teachers	\$1,027,734.36	\$977,777.23	\$989,020.00	\$1,006,503.50	\$1,006,503.50	\$17,483.50	1.8%
10.1100.113.02.0	Salaries, Aides	\$17,345.60	\$14,391.43	\$18,870.50	\$21,392.91	\$21,392.91	\$2,522.41	13.4%
10.1100.114.01.0	Salaries-Regular Ed Paras	\$0.00	\$1,384.52	\$44,589.84	\$25,571.70	\$51,143.40	\$6,553.56	14.7%
10.1100.114.02.0	Salaries-Regular Ed Paras	\$0.00	\$5,430.63	\$44,589.84	\$25,571.70	\$51,143.40	\$6,553.56	14.7%
10.1100.115.01.0	Meeting Attendance	\$0.00	\$933.70	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1100.115.02.0	Meeting Attendance	\$0.00	\$495.81	\$401.56	\$401.56	\$401.56	\$0.00	0.0%
10.1100.128.01.0	Salaries, Substitutes	\$49,584.34	\$18,235.15	\$29,793.00	\$22,000.00	\$22,000.00	-\$7,793.00	-26.2%
10.1100.128.02.0	Salaries, Substitutes	\$12,467.14	\$21,550.75	\$26,793.00	\$24,000.00	\$24,000.00	-\$2,793.00	-10.4%
10.1100.150.00.0	Wages-MTSS PLC Data Gathering	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	-\$1,000.00	-100.0%
10.1100.151.00.0	Wages-Online Software Support	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	-\$1,000.00	-100.0%
10.1100.328.00.0	Contracted Services - Substitute Staffing	\$0.00	\$22,545.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1100.330.01.0	Contracted Nursing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1100.580.02.0	Travel For Specialists	\$32.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1100.614.01.0	Expendable Supplies	\$10,556.15	\$8,480.40	\$10,988.80	\$10,900.00	\$10,900.00	-\$88.80	-0.8%
10.1100.614.02.0	Expendable Supplies	\$7,344.71	\$5,885.94	\$7,818.53	\$7,750.00	\$7,750.00	-\$68.53	-0.9%
10.1100.648.00.0	Access Fees	\$0.00	\$1,501.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1100.650.00.0	Intervention Software	-\$706.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1100.650.01.0	Instruction Specific Software/Subscriptions	\$4,636.19	\$4,364.00	\$6,566.43	\$7,904.22	\$7,904.22	\$1,337.79	20.4%
10.1100.650.02.0	Instruction Specific Software/Subscriptions	\$830.00	\$2,826.00	\$4,807.00	\$7,664.75	\$7,664.75	\$2,857.75	59.4%
10.1100.650.99.0	Integration Specialist-Software/Subs	\$691.20	\$1,130.76	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1100.733.02.0	Addl Equipment	\$1,212.86	\$648.45	\$775.00	\$675.00	\$675.00	-\$100.00	-12.9%
10.1100.734.01.0	Instruction Specific New Hardware	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	-\$500.00	-100.0%
10.1100.737.01.0	Replacement Equipment	\$0.00	\$79.99	\$210.00	\$1,000.00	\$1,000.00	\$790.00	376.2%
10.1100.737.02.0	Replacement Equipment	\$1,451.03	\$0.00	\$1,272.00	\$1,000.00	\$1,000.00	-\$272.00	-21.4%
10.1100.738.01.0	Instruction Specific Replacement Hardware	\$0.00	\$0.00	\$500.00	\$1.00	\$1.00	-\$499.00	-99.8%
10.1100.738.02.0	Instruction Specific Replacement Hardware	\$0.00	\$0.00	\$1.00	\$1.00	\$1.00	\$0.00	0.0%
10.1102.614.01.0	Expendable Supplies, Art	\$556.66	\$72.58	\$606.64	\$650.00	\$650.00	\$43.36	7.1%
10.1102.614.02.0	Expendable Supplies, Art	\$1,891.92	\$1,468.73	\$1,100.00	\$1,250.00	\$1,250.00	\$150.00	13.6%
10.1105.614.01.0	Expendable Supply, Lang. Arts	\$2,139.99	\$1,825.31	\$1,893.95	\$270.00	\$270.00	-\$1,623.95	-85.7%
10.1105.614.02.0	Expendable Supply, Lang. Arts	\$25.32	\$240.20	\$505.99	\$550.00	\$550.00	\$44.01	8.7%
10.1105.615.01.0	Teaching Mat, Language Arts	\$1,289.35	\$701.90	\$861.36	\$250.00	\$250.00	-\$611.36	-71.0%
10.1105.615.02.0	Teaching Mat, Language Arts	\$828.68	\$130.70	\$151.40	\$151.40	\$151.40	\$0.00	0.0%
10.1108.615.01.0	Teaching Mat, Phys Ed	\$751.57	\$0.00	\$650.00	\$750.00	\$750.00	\$100.00	15.4%

Account	Description	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Round 3.0	FY24 Round 4.0	\$ Diff	% Diff
10.1108.615.02.0	Teaching Mat, Phys Ed	\$887.21	\$1,174.45	\$900.00	\$900.00	\$900.00	\$0.00	0.0%
10.1108.733.02.0	Addl Equipment, Phys Ed	\$0.00	\$0.00	\$1.00	\$1.00	\$1.00	\$0.00	0.0%
10.1111.612.00.0	Workbooks, Math-District Purchase	\$0.00	\$0.00	\$12,400.00	\$12,400.00	\$12,400.00	\$0.00	0.0%
10.1111.612.01.0	Workbooks, Math	\$8,200.00	\$6,116.46	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1111.612.02.0	Workbooks, Math	\$8,200.00	\$6,096.64	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1111.614.01.0	Expendable Supplies, Math	\$466.92	\$911.98	\$871.00	\$825.66	\$825.66	-(\$45.34)	-5.2%
10.1111.614.02.0	Expendable Supplies, Math	\$29.99	\$590.37	\$564.45	\$600.00	\$600.00	\$35.55	6.3%
10.1111.615.02.0	Teaching Mat, Math	\$1,449.90	\$1,489.15	\$1,628.53	\$1,625.40	\$1,625.40	-(\$3.13)	-0.2%
10.1112.123.02.0	Band & Orchestra Program	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.0%
10.1112.615.01.0	Teaching Mat, Music	\$741.36	\$901.20	\$901.20	\$800.00	\$800.00	-(\$101.20)	-11.2%
10.1112.615.02.0	Teaching Mat, Music	\$1,134.57	\$395.80	\$790.87	\$790.87	\$790.87	\$0.00	0.0%
10.1113.614.01.0	Expendable Supplies, Science	\$0.00	\$363.69	\$798.40	\$700.00	\$700.00	-(\$98.40)	-12.3%
10.1113.614.02.0	Expendable Supplies, Science	\$174.89	\$123.75	\$300.00	\$200.00	\$200.00	-(\$100.00)	-33.3%
10.1113.615.01.0	Teaching Mat, Science	\$615.88	\$361.05	\$1,071.14	\$700.00	\$700.00	-(\$371.14)	-34.6%
10.1113.615.02.0	Teaching Mat, Science	\$336.86	\$97.00	\$300.00	\$300.00	\$300.00	\$0.00	0.0%
10.1115.614.02.0	Expendable Supply, Soc Studies	\$804.98	\$682.84	\$300.00	\$300.00	\$300.00	\$0.00	0.0%
10.1115.615.00.0	Social Studies-Curriculum Upgrades	\$0.00	\$0.00	\$7,000.00	\$7,000.00	\$7,000.00	\$0.00	0.0%
10.1115.615.01.0	Teaching Mat, Social Studies	\$2,501.81	\$2,535.80	\$2,612.37	\$2,600.00	\$2,600.00	-(\$12.37)	-0.5%
10.1115.615.02.0	Teaching Mat, Social Studies	\$479.15	\$258.70	\$172.50	\$172.50	\$172.50	\$0.00	0.0%
10.1120.112.01.0	Teaching Advisors	\$3,600.00	\$5,000.00	\$4,200.00	\$4,200.00	\$4,200.00	\$0.00	0.0%
10.1120.112.02.0	Teaching Advisors	\$4,050.00	\$2,400.00	\$2,250.00	\$2,100.00	\$2,100.00	-(\$150.00)	-6.7%
10.1120.510.01.0	Transportation	\$0.00	\$0.00	\$1,000.00	\$850.00	\$850.00	-(\$150.00)	-15.0%
10.1120.510.02.0	Transportation	\$0.00	\$222.50	\$50.00	\$50.00	\$50.00	\$0.00	0.0%
10.1120.800.02.0	Academic Competition	\$302.50	\$280.50	\$422.90	\$422.90	\$422.90	\$0.00	0.0%
10.1123.612.02.0	Workbooks, Reading	\$0.00	\$1,388.57	\$1,035.00	\$1,392.30	\$1,392.30	\$357.30	34.5%
10.1123.614.01.0	Expendable Supplies, Reading	\$314.48	\$134.39	\$155.91	\$155.91	\$155.91	\$0.00	0.0%
10.1123.614.02.0	Expendable Supplies, Reading	\$92.88	\$329.45	\$432.49	\$432.49	\$432.49	\$0.00	0.0%
10.1123.615.01.0	Teaching Mat, Reading	\$1,896.48	\$1,604.75	\$1,842.35	\$3,993.47	\$3,993.47	\$2,151.12	116.8%
10.1123.615.02.0	Teaching Mat, Reading	\$223.22	\$691.67	\$890.00	\$790.00	\$790.00	-(\$100.00)	-11.2%
10.1169.322.01.0	Computer Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1169.614.01.0	Instruction Specific IT Supplies/Repairs	\$1,028.67	\$261.29	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1169.614.02.0	Instruction Specific IT Supplies/Repairs	\$1,257.97	\$450.84	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1169.615.01.0	Teaching Mat, Computer	\$0.00	\$0.00	\$193.92	\$1.00	\$1.00	-(\$192.92)	-99.5%
10.1169.615.02.0	Teaching Matl, Computer	\$497.17	\$0.00	\$1.00	\$1.00	\$1.00	\$0.00	0.0%
10.1169.615.99.0	Teaching Materials-Integration Specialist	\$6,060.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1180.110.00.0	New Personnel-Covid-19	\$109,106.41	\$38,078.40	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1190.110.01.0	Salaries-504/RTI/Reg Ed	\$3,597.00	\$3,597.00	\$3,597.00	\$3,759.00	\$3,759.00	\$162.00	4.5%
10.1190.110.02.0	Salaries-504/RTI/Reg Ed	\$3,597.00	\$3,597.00	\$3,597.00	\$3,759.00	\$3,759.00	\$162.00	4.5%
10.1190.114.01.0	Salaries-504/RTI/Reg Ed	\$14,114.88	\$14,114.88	\$15,146.80	\$16,759.85	\$16,759.85	\$1,613.05	10.6%
10.1190.114.02.0	Salaries-504/RTI/Reg Ed	\$10,689.39	\$10,689.39	\$10,943.87	\$14,357.02	\$14,357.02	\$3,413.15	31.2%

Account	Description	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Round 3.0	FY24 Round 4.0	\$ Diff	% Diff
		\$2,554,796.17	\$2,483,884.52	\$2,637,645.54	\$2,612,527.61	\$2,663,671.01	\$26,025.47	1.0%
10.1200.110.00.0	Negt. Support Staff Increases	\$0.00	\$0.00	\$32,010.00	\$0.00	\$0.00	-\$32,010.00	-100.0%
10.1200.111.00.0	New Positions, SPED	\$0.00	\$0.00	\$0.00	\$50,836.00	\$50,836.00	\$50,836.00	#DIV/0!
10.1200.111.00.0	New Positions, SPED	\$0.00	\$0.00	\$0.00	\$27,611.00	\$27,611.00	\$27,611.00	#DIV/0!
10.1200.111.01.0	Wages: Personal Care	\$7,898.43	\$17,275.01	\$32,487.00	\$40,000.00	\$40,000.00	\$7,513.00	23.1%
10.1200.111.02.0	Wages: Personal Care	\$0.00	\$1,395.88	\$8,000.00	\$18,500.00	\$18,500.00	\$10,500.00	131.3%
10.1200.113.01.0	Meeting Attendance	\$0.00	\$0.00	\$750.00	\$750.00	\$750.00	\$0.00	0.0%
10.1200.113.02.0	Meeting Attendance	\$0.00	\$0.00	\$750.00	\$750.00	\$750.00	\$0.00	0.0%
10.1200.114.01.0	Salaries, Special Ed Paras	\$141,493.44	\$127,209.75	\$151,909.92	\$197,268.21	\$197,268.21	\$45,358.29	29.9%
10.1200.114.02.0	Salaries, Special Ed Paras	\$87,272.42	\$72,028.40	\$126,615.97	\$82,962.86	\$82,962.86	-\$43,653.11	-34.5%
10.1200.115.01.0	Salary, Student Services Secretary	\$0.00	\$8,365.13	\$11,830.16	\$12,781.77	\$12,781.77	\$951.61	8.0%
10.1200.115.02.0	Salary, Student Services Secretary	\$0.00	\$14,376.89	\$11,830.16	\$12,781.77	\$12,781.77	\$951.61	8.0%
10.1200.118.01.0	Salary, Resource Rm Teacher	\$180,178.52	\$186,821.99	\$201,464.60	\$194,256.00	\$194,256.00	-\$7,208.60	-3.6%
10.1200.118.02.0	Salary, Resource Rm Teacher	\$194,470.31	\$203,417.06	\$206,526.00	\$201,211.00	\$201,211.00	-\$5,315.00	-2.6%
10.1200.121.00.0	Sped Bldg. Coordinator Salary	\$85,680.00	\$88,250.00	\$89,116.00	\$93,130.34	\$93,130.34	\$4,014.34	4.5%
10.1200.122.01.0	Wages: Extra Curricular: Professional	\$1,215.81	\$1,741.97	\$1,500.00	\$1,800.00	\$1,800.00	\$300.00	20.0%
10.1200.122.02.0	Wages: Extra Curricular: Professional	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00	#DIV/0!
10.1200.123.01.0	Wages: Extra Curricular: Support	\$1,272.40	\$626.73	\$1,500.00	\$1,000.00	\$1,000.00	-\$500.00	-33.3%
10.1200.123.02.0	Wages: Extra Curricular: Support	\$120.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00	#DIV/0!
10.1200.124.01.0	Wages: Training (All)-Student Services	\$0.00	\$2,885.71	\$5,900.00	\$6,080.00	\$6,080.00	\$180.00	3.1%
10.1200.124.02.0	Wages: Training (All)-Student Services	\$0.00	\$501.06	\$3,900.00	\$4,017.00	\$4,017.00	\$117.00	3.0%
10.1200.125.01.0	Wages: Meeting (All)-Student Services	\$3,326.13	\$2,352.94	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0.0%
10.1200.125.02.0	Wages: Meeting (All)-Student Services	\$44.58	\$587.71	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0.0%
10.1200.330.00.0	Legal Services-Spec Ed	\$801.58	\$7,829.56	\$2,750.00	\$3,500.00	\$3,500.00	\$750.00	27.3%
10.1200.330.01.0	Contracted Services	\$139,352.75	\$217,748.50	\$20,600.00	\$30,000.00	\$30,000.00	\$9,400.00	45.6%
10.1200.330.02.0	Contracted Services	\$12,825.30	\$162,204.75	\$178,455.00	\$181,850.00	\$181,850.00	\$3,395.00	1.9%
10.1200.560.01.0	Out Of District Tuition	\$26,776.56	\$114,562.38	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1200.560.02.0	Out Of District Tuition	\$88,977.40	\$90,988.45	\$278,560.00	\$531,800.00	\$531,800.00	\$253,240.00	90.9%
10.1200.561.01.0	Out-of-District Related Services	\$59,323.41	\$57,463.93	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1200.561.02.0	Out-of-District Related Services	\$0.00	\$0.00	\$90,158.42	\$163,700.00	\$163,700.00	\$73,541.58	81.6%
10.1200.580.01.0	Travel	\$263.44	\$40.27	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.0%
10.1200.580.02.0	Travel	\$299.54	\$97.68	\$1,150.00	\$1,150.00	\$1,150.00	\$0.00	0.0%
10.1200.612.01.0	Workbooks, Resource Rm	\$0.00	\$0.00	\$1,475.00	\$1,520.00	\$1,520.00	\$45.00	3.1%
10.1200.612.02.0	Workbooks, Resource Rm	\$443.23	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.0%
10.1200.614.01.0	Expendable Supplies, Res Rm	\$166.90	\$571.36	\$1,100.00	\$1,435.00	\$1,435.00	\$335.00	30.5%
10.1200.614.02.0	Expendable Supplies, Res Rm	\$127.99	\$1,579.75	\$2,445.00	\$2,195.00	\$2,195.00	-\$250.00	-10.2%
10.1200.616.01.0	Teaching Mats. Resource Room	\$600.00	\$22.67	\$1,210.45	\$1,355.00	\$1,355.00	\$144.55	11.9%
10.1200.616.02.0	Teaching Mats. Resource Room	\$0.00	\$1,554.55	\$12,365.00	\$13,370.00	\$13,370.00	\$1,005.00	8.1%
10.1200.641.01.0	Textbooks, Resource Rm	\$0.00	\$0.00	\$300.00	\$400.00	\$400.00	\$100.00	33.3%

Account	Description	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Round 3.0	FY24 Round 4.0	\$ Diff	% Diff
10.1200.641.02.0	Textbooks, Resource Rm	\$111.39	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.0%
10.1200.650.01.0	Instruction Specific Software/Subscriptions	\$2,181.45	\$2,493.17	\$8,940.00	\$9,889.00	\$9,889.00	\$949.00	10.6%
10.1200.650.02.0	Instruction Specific Software/Subscriptions	\$631.56	\$4,626.12	\$8,716.00	\$9,825.00	\$9,825.00	\$1,109.00	12.7%
10.1200.732.01.0	Equipment Maintenance Plans	\$20.00	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	0.0%
10.1200.732.02.0	Equipment Maintenance Plans	\$0.00	\$99.99	\$500.00	\$500.00	\$500.00	\$0.00	0.0%
10.1200.733.01.0	New Student Equipment-Assistive	\$0.00	\$0.00	\$600.00	\$600.00	\$600.00	\$0.00	0.0%
10.1200.733.02.0	New Student Equipment-Assistive	\$4,079.99	\$0.00	\$800.00	\$700.00	\$700.00	-\$(\$100.00)	-12.5%
10.1200.737.02.0	Rplcmnt Student Equipment-Assitive	\$0.00	\$0.00	\$1,800.00	\$2,000.00	\$2,000.00	\$200.00	11.1%
10.1200.810.00.0	Dues and Fees	\$705.00	\$705.00	\$900.00	\$1,000.00	\$1,000.00	\$100.00	11.1%
10.1201.115.00.0	ESY - Wages - Shared	\$26,706.03	\$98,354.80	\$41,000.00	\$45,000.00	\$45,000.00	\$4,000.00	9.8%
10.1201.330.01.0	ESY - Contracted Services	\$24,367.50	\$44,312.75	\$16,391.00	\$13,891.00	\$13,891.00	-\$(\$2,500.00)	-15.3%
10.1201.330.02.0	ESY - Contracted Services	\$1,041.00	\$3,839.00	\$44,662.40	\$44,662.40	\$44,662.40	\$0.00	0.0%
10.1201.614.01.0	ESY - Supplies	\$0.00	\$0.00	\$450.00	\$450.00	\$450.00	\$0.00	0.0%
10.1201.614.02.0	ESY - Supplies	\$0.00	\$0.00	\$450.00	\$450.00	\$450.00	\$0.00	0.0%
10.1202.112.02.0	Self-Contained 4-6 Salaries	\$40,595.00	\$42,127.00	\$43,955.00	\$57,314.00	\$57,314.00	\$13,359.00	30.4%
10.1203.330.00.0	Multi-District Evaluations	\$0.00	\$39.90	\$8,000.00	\$5,000.00	\$5,000.00	-\$(\$3,000.00)	-37.5%
10.1203.331.00.0	Multi-District ESY Services	\$0.00	\$8,802.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1203.560.00.0	Multi-District Tuition	\$2,649.19	\$12,857.66	\$11,747.00	\$12,500.00	\$12,500.00	\$753.00	6.4%
10.1203.561.00.0	Multi-District Related Services	\$0.00	\$46,585.12	\$243,514.00	\$118,000.00	\$118,000.00	-\$(\$125,514.00)	-51.5%
10.1203.614.00.0	Multi-District Supplies	\$0.00	\$0.00	\$1,800.00	\$1,800.00	\$1,800.00	\$0.00	0.0%
10.1203.733.00.0	Multi-District Equipment	\$0.00	\$2,180.25	\$9,000.00	\$7,000.00	\$7,000.00	-\$(\$2,000.00)	-22.2%
10.1225.734.01.0	New Student Equipment-Instructional	\$598.00	\$299.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1225.738.01.0	Rplcmnt Student Equipment-Instructional	\$0.00	\$0.00	\$0.00	\$1,600.00	\$1,600.00	\$1,600.00	#DIV/0!
10.1250.614.01.0	504 Supplies	\$0.00	\$24.59	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1250.614.02.0	504 Supplies	\$0.00	\$24.59	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1260.110.00.0	Salaries, Esl/lep	\$49,881.14	\$43,599.05	\$44,244.20	\$53,036.00	\$53,036.00	\$8,791.80	19.9%
10.1260.615.00.0	Teaching Materials, Esl	\$0.00	\$0.00	\$250.00	\$250.00	\$250.00	\$0.00	0.0%
10.1290.111.01.0	Preschool Salaries	\$51,640.00	\$76,396.00	\$78,497.00	\$78,497.00	\$78,497.00	\$0.00	0.0%
10.1290.613.01.0	Testing Materials-Pre School	\$388.50	\$388.50	\$500.00	\$1,500.00	\$1,500.00	\$1,000.00	200.0%
10.1290.614.01.0	Expendable Supplies-Pre School	\$627.32	\$287.04	\$585.00	\$675.00	\$675.00	\$90.00	15.4%
10.1290.615.01.0	Teaching Materials-Pre School	\$247.88	\$530.94	\$520.89	\$900.00	\$900.00	\$379.11	72.8%
		\$1,239,401.09	\$1,771,072.55	\$2,053,481.17	\$2,355,050.35	\$2,355,050.35	\$301,569.18	14.7%

10.2120.112.01.0	Salaries, Guidance	\$74,344.00	\$76,203.00	\$78,299.00	\$57,314.00	\$57,314.00	-\$(\$20,985.00)	-26.8%
10.2120.112.02.0	Salaries, Guidance	\$51,922.83	\$53,573.54	\$57,314.00	\$57,314.00	\$57,314.00	\$0.00	0.0%
10.2120.613.01.0	Testing	\$0.00	\$0.00	\$692.00	\$375.00	\$375.00	-\$(\$317.00)	-45.8%
10.2120.613.02.0	Testing	\$0.00	\$0.00	\$850.00	\$0.00	\$0.00	-\$(\$850.00)	-100.0%
10.2120.615.01.0	Expendable Supplies	\$187.44	\$169.16	\$178.00	\$178.00	\$178.00	\$0.00	0.0%
10.2120.615.02.0	Teaching Materials	\$389.36	\$404.63	\$409.18	\$409.18	\$409.18	\$0.00	0.0%
10.2134.112.01.0	Salaries, Nurse	\$63,893.55	\$51,797.39	\$67,251.75	\$52,825.00	\$52,825.00	-\$(\$14,426.75)	-21.5%

Account	Description	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Round 3.0	FY24 Round 4.0	\$ Diff	% Diff
10.2134.112.02.0	Salaries, Nurse	\$66,945.26	\$66,925.90	\$68,258.30	\$68,259.30	\$68,259.30	\$1.00	0.0%
10.2134.128.00.0	Nurse Sub-SAU Directed	\$11,377.08	\$11,835.36	\$13,687.00	\$21,762.33	\$21,762.33	\$8,075.33	59.0%
10.2134.612.01.0	Field Trip Health Supplies	\$0.00	\$0.00	\$600.00	\$600.00	\$600.00	\$0.00	0.0%
10.2134.612.02.0	Field Trip Health Supplies	\$0.00	\$0.00	\$600.00	\$600.00	\$600.00	\$0.00	0.0%
10.2134.614.01.0	Expendable Supplies, Health	\$1,121.74	\$1,200.28	\$1,339.49	\$1,339.49	\$1,339.49	\$0.00	0.0%
10.2134.614.02.0	Expendable Supplies, Health	\$2,984.56	\$2,707.57	\$4,000.00	\$2,910.00	\$2,910.00	-\$(\$1,090.00)	-27.3%
10.2134.615.02.0	Teaching Mat, Health	\$111.90	\$92.35	\$194.18	\$144.18	\$144.18	-\$(\$50.00)	-25.7%
10.2134.730.01.0	Addl Equipment, Health	\$38.87	\$845.00	\$1,630.00	\$1,393.59	\$1,393.59	-\$(\$236.41)	-14.5%
10.2134.730.02.0	Addl Equip, Health	\$375.00	\$1,470.00	\$1,657.00	\$957.00	\$957.00	-\$(\$700.00)	-42.2%
10.2142.330.01.0	Evaluations	\$9,909.24	\$3,051.25	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00	0.0%
10.2142.330.02.0	Evaluations	\$8,200.96	\$1,755.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	0.0%
10.2143.110.01.0	Psychologist Salary	\$36,650.00	\$0.00	\$33,475.00	\$42,000.00	\$42,000.00	\$8,525.00	25.5%
10.2143.110.02.0	Psychologist Salary	\$36,650.00	\$0.00	\$33,475.00	\$42,000.00	\$42,000.00	\$8,525.00	25.5%
10.2143.331.02.0	Staffing Services	\$0.00	\$810.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2143.613.01.0	Testing Materials-Psychologist	\$218.60	\$846.20	\$1,510.00	\$1,510.00	\$1,510.00	\$0.00	0.0%
10.2143.613.02.0	Testing Materials-Psychologist	\$491.70	\$138.00	\$1,750.00	\$2,405.00	\$2,405.00	\$655.00	37.4%
10.2143.615.01.0	Teaching Materials-Psychologist	\$0.00	\$1,201.95	\$100.00	\$100.00	\$100.00	\$0.00	0.0%
10.2143.615.02.0	Teaching Materials-Psychologist	\$0.00	\$1,233.86	\$100.00	\$100.00	\$100.00	\$0.00	0.0%
10.2152.111.01.0	Speech and Language Salary	\$58,802.42	\$47,729.20	\$62,722.88	\$64,918.31	\$64,918.31	\$2,195.43	3.5%
10.2152.111.02.0	Speech and Language Salary	\$52,844.31	\$54,590.00	\$56,227.70	\$58,195.98	\$58,195.98	\$1,968.28	3.5%
10.2152.613.01.0	Testing Materials-Speech	\$171.40	\$264.14	\$570.00	\$200.00	\$200.00	-\$(\$370.00)	-64.9%
10.2152.613.02.0	Testing Materials, Speech	\$221.10	\$170.90	\$400.00	\$200.00	\$200.00	-\$(\$200.00)	-50.0%
10.2152.615.01.0	Teaching Mat, Speech	\$116.04	\$0.00	\$134.87	\$335.00	\$335.00	\$200.13	148.4%
10.2152.615.02.0	Teaching Mat, Speech	\$95.56	\$0.00	\$228.85	\$100.00	\$100.00	-\$(\$128.85)	-56.3%
10.2159.330.01.0	Contracted Services-Vision/Hearing	\$2,668.72	\$2,645.50	\$25,807.77	\$0.00	\$0.00	-\$(\$25,807.77)	-100.0%
10.2159.330.02.0	Contracted Services-Vision/Hearing	\$11,600.87	\$11,500.32	\$27,827.00	\$17,250.00	\$17,250.00	-\$(\$10,577.00)	-38.0%
10.2162.330.01.0	Contracted Services-Physical Therapy	\$17,376.00	\$17,885.00	\$36,571.77	\$16,000.00	\$16,000.00	-\$(\$20,571.77)	-56.3%
10.2162.330.02.0	Contracted Services-Physical Therapy	\$0.00	\$0.00	\$5,762.40	\$6,100.00	\$6,100.00	\$337.60	5.9%
10.2163.111.00.0	Occupational Therapy Salary	\$14,330.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2163.111.01.0	Occupational Therapy Salary	\$41,463.19	\$46,290.77	\$48,265.25	\$50,439.40	\$50,439.40	\$2,174.15	4.5%
10.2163.111.02.0	Occupational Therapy Salary	\$15,138.94	\$17,783.47	\$18,629.68	\$19,468.88	\$19,468.88	\$839.20	4.5%
10.2163.613.01.0	Testing Materials-Occupational Therapy	\$192.70	\$697.95	\$741.78	\$700.00	\$700.00	-\$(\$41.78)	-5.6%
10.2163.613.02.0	Testing Materials-Occupational Therapy	\$183.70	\$0.00	\$250.00	\$150.00	\$150.00	-\$(\$100.00)	-40.0%
10.2163.615.01.0	Teaching Materials-Occupational Therapy	\$660.00	\$655.30	\$1,021.48	\$730.00	\$730.00	-\$(\$291.48)	-28.5%
10.2163.615.02.0	Teaching Materials-Occupational Therapy	\$0.00	\$163.90	\$592.75	\$375.00	\$375.00	-\$(\$217.75)	-36.7%
10.2180.301.00.0	Medicaid Billing	\$3,299.80	\$3,871.86	\$1,800.00	\$4,000.00	\$4,000.00	\$2,200.00	122.2%
10.2192.111.00.0	Salaries, BCBA	\$46,379.75	\$60,832.24	\$74,160.00	\$72,917.82	\$72,917.82	-\$(\$1,242.18)	-1.7%
		\$631,357.37	\$541,340.99	\$736,584.08	\$674,076.46	\$674,076.46	-\$(\$62,507.62)	-8.5%

10.2210.115.00.0	New Hire Orientation Comm Stipend	\$975.00	\$675.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.0%
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Account	Description	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Round 3.0	FY24 Round 4.0	\$ Diff	% Diff
10.2210.117.01.0	Mentor Stipends	\$2,092.23	\$0.00	\$1,000.00	\$2,000.00	\$2,000.00	\$1,000.00	100.0%
10.2210.117.02.0	Mentor Stipends	\$2,092.22	\$0.00	\$1,000.00	\$2,000.00	\$2,000.00	\$1,000.00	100.0%
10.2210.240.01.0	PD-CBA-BESSA	\$0.00	\$525.00	\$2,300.00	\$1,300.00	\$1,300.00	-\$(\$1,000.00)	-43.5%
10.2210.240.02.0	PD-CBA-BESSA	\$199.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.0%
10.2210.241.01.0	PD-CBA-BTA	\$11,442.94	\$9,504.97	\$31,500.00	\$27,500.00	\$27,500.00	-\$(\$4,000.00)	-12.7%
10.2210.241.02.0	PD-CBA-BTA	\$11,086.93	\$8,510.86	\$18,500.00	\$18,500.00	\$18,500.00	\$0.00	0.0%
10.2210.242.01.0	Staff Development	\$854.00	\$1,951.82	\$1,000.00	\$2,000.00	\$2,000.00	\$1,000.00	100.0%
10.2210.242.02.0	Staff Development	\$125.00	\$69.44	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.0%
10.2210.244.01.0	Staff Reimburse-AHP	\$0.00	\$632.00	\$1,300.00	\$1,100.00	\$1,100.00	-\$(\$200.00)	-15.4%
10.2210.244.02.0	Staff Reimburse-AHP	\$1,892.00	\$279.00	\$1,300.00	\$1,100.00	\$1,100.00	-\$(\$200.00)	-15.4%
10.2210.245.00.0	SAU Wide PD Activities	\$427.03	\$1,578.24	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0.0%
10.2210.245.01.0	Prof Develop - Admin/Non-Union	\$0.00	\$2,090.39	\$2,000.00	\$2,200.00	\$2,200.00	\$200.00	10.0%
10.2210.245.02.0	Prof Develop - Admin/Non-Union	\$504.00	\$237.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.0%
10.2210.612.00.0	New Hire Orientation Supplies	\$632.89	\$686.00	\$800.00	\$1,200.00	\$1,200.00	\$400.00	50.0%
10.2212.321.00.0	Annual Asbestos Training	\$225.00	\$320.00	\$0.00	\$500.00	\$500.00	\$500.00	#DIV/0!
10.2222.112.01.0	Salary, Librarian	\$67,417.15	\$69,754.00	\$71,672.00	\$71,672.00	\$71,672.00	\$0.00	0.0%
10.2222.112.02.0	Salary, Librarian	\$23,215.25	\$24,421.20	\$25,481.00	\$25,481.00	\$25,481.00	\$0.00	0.0%
10.2222.430.01.0	Repair	\$0.00	\$87.49	\$94.34	\$94.34	\$94.34	\$0.00	0.0%
10.2222.430.02.0	Repair	\$0.00	\$0.00	\$25.00	\$28.75	\$28.75	\$3.75	15.0%
10.2222.444.02.0	Film Purchases	\$1,028.00	\$833.48	\$1,222.43	\$1,022.43	\$1,022.43	-\$(\$200.00)	-16.4%
10.2222.614.01.0	Expendable Supplies, Library	\$0.00	\$0.00	\$31.18	\$31.18	\$31.18	\$0.00	0.0%
10.2222.614.02.0	Expendable Supplies, Library	\$353.52	\$118.80	\$195.29	\$195.29	\$195.29	\$0.00	0.0%
10.2222.615.01.0	Teach. Matls, Library	\$0.00	\$179.00	\$299.00	\$249.00	\$249.00	-\$(\$50.00)	-16.7%
10.2222.615.02.0	Teach. Matls, Library	\$0.00	\$0.00	\$1.00	\$1.00	\$1.00	\$0.00	0.0%
10.2222.641.01.0	Books and Media	\$1,520.51	\$0.00	\$1,371.00	\$1,171.00	\$1,171.00	-\$(\$200.00)	-14.6%
10.2222.641.02.0	Books and Media	\$2,943.09	\$2,272.55	\$3,215.00	\$2,919.93	\$2,919.93	-\$(\$295.07)	-9.2%
10.2222.642.02.0	Publications	\$785.49	\$568.22	\$385.72	\$385.72	\$385.72	\$0.00	0.0%
10.2225.114.01.0	Technology Specialist	\$27,356.50	\$24,862.18	\$27,678.96	\$27,823.91	\$27,823.91	\$144.95	0.5%
10.2225.114.02.0	Technology Specialist	\$27,356.50	\$24,214.80	\$27,678.96	\$27,823.91	\$27,823.91	\$144.95	0.5%
10.2225.116.00.0	Network Manager	\$24,940.00	\$24,694.80	\$17,500.00	\$14,490.00	\$14,490.00	-\$(\$3,010.00)	-17.2%
10.2225.430.00.0	Remote Learning Repairs	\$0.00	\$614.90	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2225.434.01.0	Computer Repairs	\$1.70	\$0.00	\$850.00	\$850.00	\$850.00	\$0.00	0.0%
10.2225.434.02.0	Computer Repairs	\$475.58	\$0.00	\$850.00	\$850.00	\$850.00	\$0.00	0.0%
10.2225.613.01.0	Instruction Specific IT Supplies/Repairs	\$0.00	\$0.00	\$1,447.50	\$1,447.50	\$1,447.50	\$0.00	0.0%
10.2225.613.02.0	Instruction Specific IT Supplies/Repairs	\$0.00	\$0.00	\$1,350.00	\$1,350.00	\$1,350.00	\$0.00	0.0%
10.2225.614.01.0	Technology Supplies	\$432.91	\$837.35	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.0%
10.2225.614.02.0	Technology Supplies	\$391.15	\$802.35	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.0%
10.2225.734.01.0	Additional Computer Equipment	\$978.46	\$1,520.60	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2225.734.02.0	Additional Computer Equipment	\$637.90	\$1,520.60	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2225.738.01.0	Replacement Computer Equipment	\$8,561.00	\$4,136.78	\$0.00	\$16,500.00	\$16,500.00	\$16,500.00	#DIV/0!

Account	Description	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Round 3.0	FY24 Round 4.0	\$ Diff	% Diff
10.2225.738.02.0	Replacement Computer Equipment	\$7,929.50	\$5,825.89	\$0.00	\$11,500.00	\$11,500.00	\$11,500.00	#DIV/0!
		\$228,872.45	\$214,324.71	\$251,548.38	\$274,786.96	\$274,786.96	\$23,238.58	9.2%

10.2310.110.00.0	Salaries, School Board	\$0.00	\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00	\$0.00	0.0%
10.2310.301.00.0	Salaries, School Board	\$2,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2310.540.00.0	Advertising	\$1,452.96	\$3,067.73	\$1,500.00	\$2,000.00	\$2,000.00	\$500.00	33.3%
10.2310.550.00.0	Printing Town Report	\$0.00	\$0.00	\$300.00	\$1.00	\$1.00	-\$299.00	-99.7%
10.2310.614.00.0	School Board Expenses	\$1,617.58	\$449.74	\$1,500.00	\$1,100.00	\$1,100.00	-\$400.00	-26.7%
10.2310.810.00.0	Dues	\$4,334.91	\$3,634.91	\$4,500.00	\$4,000.00	\$4,000.00	-\$500.00	-11.1%
10.2311.301.00.0	Annual Meeting Expense	\$6,619.59	\$1,809.26	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2311.730.00.0	Equipment-Streaming	\$0.00	\$4,112.33	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2312.301.00.0	Secretary School Board	\$2,045.00	\$2,376.00	\$2,000.00	\$2,600.00	\$2,600.00	\$600.00	30.0%
10.2312.302.00.0	School Board Clerk	\$0.00	\$0.00	\$75.00	\$75.00	\$75.00	\$0.00	0.0%
10.2313.110.00.0	Salary, Treasurer	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.0%
10.2314.301.00.0	Checklist Supervisor	\$0.00	\$199.50	\$160.00	\$250.00	\$250.00	\$90.00	56.3%
10.2316.310.00.0	Negotiations	\$1,246.75	\$0.00	\$12,000.00	\$2,000.00	\$2,000.00	-\$10,000.00	-83.3%
10.2317.301.00.0	Audit	\$9,000.00	\$9,500.00	\$9,500.00	\$10,500.00	\$10,500.00	\$1,000.00	10.5%
10.2318.301.00.0	Legal Services	\$6,379.44	\$12,811.63	\$7,000.00	\$12,000.00	\$12,000.00	\$5,000.00	71.4%
10.2320.310.00.0	District Assessment	\$319,460.04	\$361,236.00	\$407,208.00	\$446,191.00	\$446,191.00	\$38,983.00	9.6%
		\$355,356.27	\$402,397.10	\$448,943.00	\$483,917.00	\$483,917.00	\$34,974.00	7.8%

10.2400.110.00.0	Negt. Support Staff Increases	\$0.00	\$0.00	\$8,572.00	\$0.00	\$0.00	-\$8,572.00	-100.0%
10.2400.110.01.0	Salaries, Principal	\$109,451.00	\$112,734.00	\$113,840.00	\$118,968.08	\$118,968.08	\$5,128.08	4.5%
10.2400.110.02.0	Salaries, Principal	\$98,736.00	\$101,698.00	\$102,695.00	\$107,321.22	\$107,321.22	\$4,626.22	4.5%
10.2400.112.01.0	Salaries - CIA Admin	\$0.00	\$0.00	\$1.00	\$1.00	\$1.00	\$0.00	0.0%
10.2400.112.02.0	Salaries - CIA Admin	\$0.00	\$0.00	\$1.00	\$1.00	\$1.00	\$0.00	0.0%
10.2400.114.01.0	Website Management Stipend	\$0.00	\$350.00	\$0.00	\$350.00	\$350.00	\$350.00	#DIV/0!
10.2400.114.02.0	Website Management Stipend	\$0.00	\$0.00	\$0.00	\$350.00	\$350.00	\$350.00	#DIV/0!
10.2400.115.01.0	Salaries, Secretary	\$69,018.97	\$75,508.90	\$76,092.86	\$85,190.48	\$85,190.48	\$9,097.62	12.0%
10.2400.115.02.0	Salaries, Secretary	\$66,252.17	\$69,985.61	\$69,580.67	\$81,015.53	\$81,015.53	\$11,434.86	16.4%
10.2400.118.00.0	USDA Wellness Coordinator	\$0.00	\$500.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.0%
10.2400.300.00.0	Prof. Services-Strategic Planning	\$1,249.85	\$1,250.03	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	0.0%
10.2400.332.00.0	Consulting Services	\$726.25	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0.0%
10.2400.340.01.0	Print Management	\$2,488.20	\$2,140.34	\$2,200.00	\$2,350.00	\$2,350.00	\$150.00	6.8%
10.2400.340.02.0	Print Management	\$1,713.95	\$1,713.94	\$1,800.00	\$1,900.00	\$1,900.00	\$100.00	5.6%
10.2400.430.01.0	Equipment Repair	\$85.00	\$180.00	\$400.00	\$200.00	\$200.00	-\$200.00	-50.0%
10.2400.430.02.0	Equipment Repair	\$625.00	\$280.00	\$550.00	\$590.00	\$590.00	\$40.00	7.3%
10.2400.442.01.0	Copier Lease	\$3,198.43	\$2,967.00	\$6,000.00	\$3,115.35	\$3,115.35	-\$2,884.65	-48.1%
10.2400.442.02.0	Copier Lease	\$3,240.55	\$2,967.00	\$5,000.00	\$9,879.45	\$9,879.45	\$4,879.45	97.6%
10.2400.443.01.0	Copier Overages	\$188.70	\$595.56	\$500.00	\$650.00	\$650.00	\$150.00	30.0%

Account	Description	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Round 3.0	FY24 Round 4.0	\$ Diff	% Diff
10.2400.443.02.0	Copier Overages	\$0.00	\$14.87	\$400.00	\$150.00	\$150.00	-\$250.00	-62.5%
10.2400.490.01.0	Service Agreements	\$3,936.59	\$4,033.05	\$5,400.00	\$5,650.00	\$5,650.00	\$250.00	4.6%
10.2400.490.02.0	Service Agreements	\$5,130.33	\$4,449.40	\$5,761.00	\$5,725.00	\$5,725.00	-\$36.00	-0.6%
10.2400.530.01.0	Phone-Contract-Principal	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$0.00	0.0%
10.2400.530.02.0	Phone-Contract-Principal	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$0.00	0.0%
10.2400.531.01.0	Telephone	\$3,823.03	\$4,117.41	\$4,450.00	\$4,450.00	\$4,450.00	\$0.00	0.0%
10.2400.531.02.0	Telephone	\$7,040.36	\$8,070.30	\$7,600.00	\$8,400.00	\$8,400.00	\$800.00	10.5%
10.2400.532.00.0	Network Services	\$10,049.28	\$9,716.67	\$10,300.00	\$10,500.00	\$10,500.00	\$200.00	1.9%
10.2400.534.01.0	Postage	\$583.75	\$421.01	\$455.00	\$455.00	\$455.00	\$0.00	0.0%
10.2400.534.02.0	Postage	\$407.40	\$511.47	\$525.00	\$525.00	\$525.00	\$0.00	0.0%
10.2400.550.01.0	Printing	\$185.00	\$0.00	\$50.00	\$50.00	\$50.00	\$0.00	0.0%
10.2400.550.02.0	Printing	\$185.00	\$0.00	\$270.00	\$320.00	\$320.00	\$50.00	18.5%
10.2400.580.01.0	Travel	\$471.87	\$491.76	\$665.00	\$560.00	\$560.00	-\$105.00	-15.8%
10.2400.580.02.0	Travel	\$723.53	\$755.17	\$840.00	\$830.00	\$830.00	-\$10.00	-1.2%
10.2400.581.01.0	Travel-Contract-Principal	\$600.00	\$618.31	\$600.00	\$600.00	\$600.00	\$0.00	0.0%
10.2400.581.02.0	Travel-Contract-Principal	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$0.00	0.0%
10.2400.610.01.0	Misc Hospitality	\$0.00	\$0.00	\$300.00	\$300.00	\$300.00	\$0.00	0.0%
10.2400.610.02.0	Misc Hospitality	\$126.39	\$75.86	\$250.00	\$250.00	\$250.00	\$0.00	0.0%
10.2400.614.01.0	Expendable Supplies	\$268.38	\$55.79	\$225.00	\$225.00	\$225.00	\$0.00	0.0%
10.2400.614.02.0	Expendable Supplies	\$462.74	\$46.00	\$650.00	\$475.00	\$475.00	-\$175.00	-26.9%
10.2400.650.00.0	Support Contracts/Hosted Services	\$73,533.73	\$70,817.72	\$93,646.00	\$93,646.00	\$93,646.00	\$0.00	0.0%
10.2400.653.00.0	Consulting Services	\$171.88	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.0%
10.2400.658.00.0	Site Licensing	\$5,454.45	\$5,454.45	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	0.0%
10.2400.733.01.0	Addtl Equipment	\$398.00	\$399.98	\$400.00	\$400.00	\$400.00	\$0.00	0.0%
10.2400.733.02.0	Addtl Equipment	\$0.00	\$89.00	\$300.00	\$300.00	\$300.00	\$0.00	0.0%
10.2400.737.01.0	Replacement Furniture and Fixtures	\$2,362.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2400.810.00.0	Dues-SAU-Wide	\$113.33	\$113.33	\$114.00	\$114.00	\$114.00	\$0.00	0.0%
10.2400.810.01.0	Dues	\$280.00	\$560.00	\$606.66	\$606.66	\$606.66	\$0.00	0.0%
10.2400.810.02.0	Dues	\$89.00	\$560.00	\$606.67	\$606.67	\$606.67	\$0.00	0.0%
10.2400.899.01.0	RMMS-FY19 Proposed Budget Changes	\$0.00	\$0.00	\$0.00	\$84,800.00	\$33,656.00	\$33,656.00	#DIV/0!
10.2400.899.02.0	CSDA-FY19 Proposed Budget Changes	\$0.00	\$0.00	\$0.00	\$72,406.00	\$21,262.00	\$21,262.00	#DIV/0!
		\$475,170.23	\$486,041.93	\$540,946.86	\$723,526.44	\$621,238.44	\$80,291.58	14.8%

10.2515.892.00.0	Food Service Bad Debt	-\$271.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2515.892.00.0	Food Service Bad Debt Expense	\$25.20	\$307.83	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2600.110.00.0	Negt. Support Staff Increases	\$0.00	\$0.00	\$8,763.00	\$0.00	\$0.00	-\$8,763.00	-100.0%
10.2600.115.00.0	Facility Manager Stipend	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2600.116.01.0	Salaries, Maintenance	\$137,502.28	\$119,858.98	\$140,376.24	\$147,538.08	\$147,538.08	\$7,161.84	5.1%
10.2600.116.02.0	Salaries, Maintenance	\$125,205.82	\$124,542.83	\$131,376.96	\$146,514.96	\$145,798.55	\$14,421.59	11.0%
10.2600.117.01.0	Custodian - ESY	\$0.00	\$714.42	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.0%

Account	Description	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Round 3.0	FY24 Round 4.0	\$ Diff	% Diff
10.2600.117.02.0	Custodian - ESY	\$0.00	\$0.00	\$200.00	\$200.00	\$200.00	\$0.00	0.0%
10.2600.119.00.0	Facilities Specialist	\$0.00	\$9,434.05	\$11,580.00	\$15,785.28	\$15,785.28	\$4,205.28	36.3%
10.2600.130.01.0	Maintenance OT	\$862.85	\$1,924.70	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.0%
10.2600.130.02.0	Maintenance OT	\$884.84	-\$(\$192.00)	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.0%
10.2600.330.00.0	Contracted Services	\$750.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2600.391.01.0	Inspections	\$5,163.41	\$3,119.08	\$2,700.00	\$5,500.00	\$5,500.00	\$2,800.00	103.7%
10.2600.391.02.0	Inspections	\$4,898.16	\$3,831.45	\$3,781.00	\$6,200.00	\$6,200.00	\$2,419.00	64.0%
10.2600.392.00.0	3 YR Asbestos Inspection-RMMS	\$0.00	\$0.00	\$1.00	\$1.00	\$1.00	\$0.00	0.0%
10.2600.400.01.0	Contracted Field Maint.	\$525.00	\$700.00	\$700.00	\$800.00	\$800.00	\$100.00	14.3%
10.2600.400.02.0	Contracted Field Maint.	\$3,800.00	\$815.00	\$1,900.00	\$1,200.00	\$1,200.00	-\$(\$700.00)	-36.8%
10.2600.402.01.0	Pest Control	\$670.00	\$0.00	\$600.00	\$600.00	\$600.00	\$0.00	0.0%
10.2600.402.02.0	Pest Control	\$195.00	\$0.00	\$600.00	\$600.00	\$600.00	\$0.00	0.0%
10.2600.413.01.0	Regular Water Testing	\$3,217.50	\$2,530.00	\$3,400.00	\$3,000.00	\$3,000.00	-\$(\$400.00)	-11.8%
10.2600.413.02.0	Regular Water Testing	\$3,280.00	\$3,730.00	\$3,400.00	\$3,800.00	\$3,800.00	\$400.00	11.8%
10.2600.421.01.0	Trash Removal	\$7,031.96	\$7,928.39	\$7,500.00	\$8,600.00	\$8,600.00	\$1,100.00	14.7%
10.2600.421.02.0	Trash Removal	\$5,560.90	\$7,632.33	\$6,000.00	\$8,600.00	\$8,600.00	\$2,600.00	43.3%
10.2600.422.01.0	Snow Plowing & Sanding	\$7,562.50	\$9,518.00	\$9,000.00	\$10,500.00	\$10,500.00	\$1,500.00	16.7%
10.2600.422.02.0	Snow Plowing & Sanding	\$9,450.00	\$12,476.00	\$11,000.00	\$13,000.00	\$13,000.00	\$2,000.00	18.2%
10.2600.424.01.0	Contracted Grounds/Mowing	\$7,404.00	\$7,404.50	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	0.0%
10.2600.424.02.0	Contracted Grounds/Mowing	\$8,804.00	\$8,804.50	\$12,000.00	\$12,000.00	\$12,000.00	\$0.00	0.0%
10.2600.430.01.0	Repair, Equip Non-Instruct	\$1,479.10	\$1,518.15	\$1,575.00	\$1,800.00	\$1,800.00	\$225.00	14.3%
10.2600.430.02.0	Repair, Equip Non-Instruct	\$7,453.32	\$1,561.55	\$2,000.00	\$1,800.00	\$1,800.00	-\$(\$200.00)	-10.0%
10.2600.431.01.0	Heating/ventilating Svcs	\$10,568.49	\$10,675.50	\$12,000.00	\$12,000.00	\$12,000.00	\$0.00	0.0%
10.2600.431.02.0	Heating/ventilating Svcs	\$6,573.53	\$1,739.36	\$10,000.00	\$7,000.00	\$7,000.00	-\$(\$3,000.00)	-30.0%
10.2600.432.01.0	Fire Alarm	\$2,414.07	\$2,555.00	\$2,250.00	\$2,500.00	\$2,500.00	\$250.00	11.1%
10.2600.432.02.0	Fire Alarm	\$157.90	\$1,293.00	\$800.00	\$1,500.00	\$1,500.00	\$700.00	87.5%
10.2600.433.01.0	Plumbing Maintenance	\$2,028.36	\$1,695.40	\$1,750.00	\$2,000.00	\$2,000.00	\$250.00	14.3%
10.2600.433.02.0	Plumbing Maintenance	\$710.00	\$420.76	\$2,050.00	\$1,500.00	\$1,500.00	-\$(\$550.00)	-26.8%
10.2600.434.01.0	Electrical Maintenance	\$1,905.00	\$1,453.53	\$1,500.00	\$1,800.00	\$1,800.00	\$300.00	20.0%
10.2600.434.02.0	Electrical Maintenance	\$876.57	\$878.60	\$1,400.00	\$1,000.00	\$1,000.00	-\$(\$400.00)	-28.6%
10.2600.435.01.0	Water System Testing	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.0%
10.2600.435.02.0	Water System Testing	\$1,163.20	\$1,332.93	\$2,000.00	\$1,500.00	\$1,500.00	-\$(\$500.00)	-25.0%
10.2600.436.01.0	Septic System Svcs	\$2,480.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.0%
10.2600.436.02.0	Septic System Svcs	\$3,040.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.0%
10.2600.437.01.0	Painting	\$0.00	\$221.29	\$225.00	\$300.00	\$300.00	\$75.00	33.3%
10.2600.437.02.0	Painting	\$611.77	\$222.90	\$500.00	\$300.00	\$300.00	-\$(\$200.00)	-40.0%
10.2600.439.01.0	General Maintenance	\$13,779.89	\$11,420.39	\$11,650.00	\$12,000.00	\$12,000.00	\$350.00	3.0%
10.2600.439.02.0	General Maintenance	\$7,394.59	\$6,012.63	\$10,500.00	\$9,000.00	\$9,000.00	-\$(\$1,500.00)	-14.3%
10.2600.490.01.0	Service Contracts	\$3,214.50	\$7,737.00	\$7,000.00	\$11,400.00	\$11,400.00	\$4,400.00	62.9%
10.2600.490.02.0	Service Contracts	\$8,027.75	\$8,598.55	\$12,500.00	\$10,200.00	\$10,200.00	-\$(\$2,300.00)	-18.4%

Account	Description	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Round 3.0	FY24 Round 4.0	\$ Diff	% Diff
10.2600.520.00.0	Insurance Liability	\$22,762.00	\$17,728.82	\$25,769.00	\$28,088.00	\$28,088.00	\$2,319.00	9.0%
10.2600.531.00.0	Phone-Contract-FacSpec	\$0.00	\$118.75	\$0.00	\$200.00	\$200.00	\$200.00	#DIV/0!
10.2600.580.00.0	Travel-Contract-FacSpec	\$0.00	\$118.75	\$0.00	\$200.00	\$200.00	\$200.00	#DIV/0!
10.2600.580.01.0	Mileage-Facilities	\$0.00	\$288.29	\$0.00	\$300.00	\$300.00	\$300.00	#DIV/0!
10.2600.580.02.0	Mileage-Facilities	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00	\$300.00	#DIV/0!
10.2600.614.00.0	Expendable Supplies	\$78.00	\$0.00	\$300.00	\$500.00	\$500.00	\$200.00	66.7%
10.2600.614.01.0	Expendable Supplies	\$13,725.78	\$12,088.04	\$11,675.00	\$12,500.00	\$12,500.00	\$825.00	7.1%
10.2600.614.02.0	Expendable Supplies	\$8,309.77	\$8,931.28	\$9,000.00	\$9,500.00	\$9,500.00	\$500.00	5.6%
10.2600.619.00.0	Covid-19 Response Supplies	\$18,762.86	\$9,119.06	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2600.622.01.0	Utility Svcs Electric	\$44,006.12	\$46,541.49	\$42,000.00	\$48,000.00	\$48,000.00	\$6,000.00	14.3%
10.2600.622.02.0	Utility Svcs Electric	\$37,574.92	\$42,196.95	\$39,000.00	\$46,000.00	\$46,000.00	\$7,000.00	17.9%
10.2600.624.01.0	Heating Fuel - Oil	\$30,280.32	\$52,732.57	\$38,000.00	\$79,500.00	\$79,500.00	\$41,500.00	109.2%
10.2600.624.02.0	Heating Fuel - Oil	\$17,412.64	\$18,006.73	\$25,000.00	\$42,500.00	\$42,500.00	\$17,500.00	70.0%
10.2600.625.01.0	Heating Fuel - Propane	\$1,892.05	\$0.00	\$2,200.00	\$2,200.00	\$2,200.00	\$0.00	0.0%
10.2600.625.02.0	Heating Fuel - Propane	\$4,265.21	\$5,926.92	\$5,500.00	\$7,500.00	\$7,500.00	\$2,000.00	36.4%
10.2600.737.01.0	Replacement Equipment	\$656.73	\$1,306.58	\$825.00	\$1,000.00	\$1,000.00	\$175.00	21.2%
10.2600.737.02.0	Replacement Equipment	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.0%
10.2600.890.00.0	FY19 Facility/Maint Purchases	\$44,361.24	\$2,997.00	\$20,200.00	\$0.00	\$0.00	-\$20,200.00	-100.0%
		\$652,987.43	\$602,517.83	\$672,047.20	\$758,327.32	\$757,610.91	\$85,563.71	12.7%

10.2700.510.01.0	Reg Ed-Transportation-Contract-Vendor	\$128,629.90	\$136,995.90	\$142,476.00	\$154,104.00	\$154,104.00	\$11,628.00	8.2%
10.2700.510.02.0	Reg Ed-Transportation-Contract-Vendor	\$128,629.90	\$136,995.90	\$142,476.00	\$154,104.00	\$154,104.00	\$11,628.00	8.2%
10.2700.626.01.0	Reg Ed-Gasoline/Diesel Fuel-Vendor	\$8,209.33	\$18,940.66	\$11,000.00	\$20,000.00	\$20,000.00	\$9,000.00	81.8%
10.2700.626.02.0	Reg Ed-Gasoline/Diesel Fuel-Vendor	\$8,209.32	\$18,940.64	\$11,000.00	\$20,000.00	\$20,000.00	\$9,000.00	81.8%
10.2721.510.01.0	Reg Ed Transportation-BH & Other-Vendor	\$9,567.50	\$9,745.50	\$10,585.00	\$10,546.50	\$10,546.50	-\$38.50	-0.4%
10.2721.510.02.0	Reg Ed Transportation-BH & Other-Vendor	\$9,567.50	\$9,745.50	\$9,834.50	\$10,546.50	\$10,546.50	\$712.00	7.2%
10.2722.510.01.0	Spec Ed-Transportation-Vendor	\$133,704.85	\$193,485.35	\$105,700.00	\$87,900.00	\$87,900.00	-\$17,800.00	-16.8%
10.2722.510.02.0	Spec Ed-Transportation-Vendor	\$72,528.50	\$89,883.67	\$249,470.00	\$324,000.00	\$324,000.00	\$74,530.00	29.9%
		\$499,046.80	\$614,733.12	\$682,541.50	\$781,201.00	\$781,201.00	\$98,659.50	14.5%

10.2900.131.00.0	Attendance Bonus-Support	\$822.36	\$1,085.17	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2900.132.00.0	Attendance Bonus-Professional	\$9,762.05	\$2,236.15	\$9,800.00	\$5,000.00	\$5,000.00	-\$4,800.00	-49.0%
10.2900.133.00.0	Longevity Stipend	\$9,000.00	\$9,500.00	\$10,000.00	\$6,000.00	\$6,000.00	-\$4,000.00	-40.0%
10.2900.134.00.0	Health Insurance Opt-Out	\$41,166.67	\$38,375.00	\$44,000.00	\$43,000.00	\$43,000.00	-\$1,000.00	-2.3%
10.2900.138.00.0	Retirement Benefit	\$21,554.40	\$67,804.94	\$0.00	\$43,428.60	\$43,428.60	\$43,428.60	#DIV/0!
10.2900.211.00.0	Health Insurance	\$1,034,410.40	\$1,024,979.99	\$1,049,958.63	\$1,130,240.75	\$1,130,240.75	\$80,282.12	7.6%
10.2900.212.00.0	Dental Insurance	\$28,838.33	\$24,399.20	\$38,011.66	\$36,547.82	\$36,547.82	-\$1,463.84	-3.9%
10.2900.213.00.0	Life Insurance	\$27,144.01	\$26,627.78	\$28,427.14	\$32,888.45	\$32,888.45	\$4,461.31	15.7%
10.2900.215.00.0	Flex Benefit Spending	\$67.19	-\$2,582.26	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2900.218.00.0	403B Match	\$0.00	\$0.00	\$0.00	\$4,500.00	\$4,500.00	\$4,500.00	#DIV/0!

Account	Description	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Round 3.0	FY24 Round 4.0	\$ Diff	% Diff
10.2900.220.00.0	Fica	\$381,248.50	\$375,256.66	\$411,046.90	\$416,144.70	\$416,144.70	\$5,097.80	1.2%
10.2900.231.00.0	Employee Retirement	\$53,953.71	\$65,022.31	\$84,134.33	\$78,335.35	\$78,335.35	-\$5,798.98	-6.9%
10.2900.232.00.0	Teacher Retirement	\$680,612.96	\$788,372.80	\$786,753.11	\$819,211.33	\$819,211.33	\$32,458.22	4.1%
10.2900.250.00.0	Unemployment Compensation	\$2,875.98	\$119.03	\$3,432.00	\$3,603.60	\$3,603.60	\$171.60	5.0%
10.2900.260.00.0	Workmans Compensation	\$17,224.59	\$10,343.74	\$15,054.00	\$15,806.70	\$15,806.70	\$752.70	5.0%
		\$2,308,681.15	\$2,431,540.51	\$2,480,617.77	\$2,634,707.30	\$2,634,707.30	\$154,089.53	6.2%

10.4300.301.01.0	Architect Design	\$0.00	\$4,600.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.4300.301.02.0	Architect Design	\$0.00	\$2,250.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.4600.300.00.0	Site Development-RMMS	\$0.00	\$0.00	\$0.00	\$1.00	\$1.00	\$1.00	#DIV/0!
10.4600.300.00.0	Site Development-CSDA	\$0.00	\$0.00	\$0.00	\$1.00	\$1.00	\$1.00	#DIV/0!
		\$0.00	\$6,850.00	\$0.00	\$2.00	\$2.00	\$2.00	#DIV/0!

10.5110.910.00.0	Bond Principal	\$35,000.00	\$35,000.00	\$35,000.00	\$65,219.15	\$65,219.15	\$30,219.15	86.3%
10.5120.830.00.0	Bond Interest	\$3,500.00	\$2,100.00	\$38,200.00	\$63,160.42	\$63,160.42	\$24,960.42	65.3%
		\$38,500.00	\$37,100.00	\$73,200.00	\$128,379.57	\$128,379.57	\$55,179.57	75.4%

10.5221.930.00.0	Transfer To Food Service	\$0.00	\$165,000.00	\$165,000.00	\$165,000.00	\$165,000.00	\$0.00	0.0%
10.5222.930.00.0	Transfer to Other Special Revenue	\$0.00	\$190,000.00	\$190,000.00	\$190,000.00	\$190,000.00	\$0.00	0.0%
10.5252.930.00.0	Transfer to Expendable Trust	\$75,000.00	\$75,000.00	\$75,000.00	\$155,000.00	\$155,000.00	\$80,000.00	106.7%
10.5253.930.00.0	Transfer to Expendable Trust-Special Educat	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	0.0%
		\$100,000.00	\$455,000.00	\$455,000.00	\$535,000.00	\$535,000.00	\$80,000.00	17.6%

\$9,084,168.96	\$10,046,803.26	\$11,032,555.50	\$11,961,502.01	\$11,909,641.00	\$877,085.50	7.9%
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	FY23 Budget	FY24-RND 3.0	FY24-RND 4.0		
Operating Budget	\$10,525,348.00	\$11,335,311.01	\$11,283,450.00	\$758,102.00	7.2%
BTA					
Maintenance Trust	\$75,000.00	\$155,000.00	\$155,000.00		
Special Ed Trust	\$25,000.00	\$25,000.00	\$25,000.00		
SAU Budget	\$407,208.00	\$446,191.00	\$446,191.00		
	\$11,032,556.00	\$11,961,502.01	\$11,909,641.00	\$877,085.00	7.9%

Special Ed Increases:	\$299,640.00
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BSD FY24 Budget Detail for New Items - Round 4.0

Round 1.0 Academics		Round 2.3 Academics		Round 3.0 Academics		Round 4.0 Academics	
Cost	Descrip	Cost	Descrip	Cost	Descrip	Cost	Descrip
RMMS		RMMS		RMMS		RMMS	
\$3,300	Reading Workshop Training & Materials	\$3,300	Reading Workshop Training & Materials	\$3,300	Reading Workshop Training & Materials	\$3,300	Reading Workshop Training & Materials
\$2,000	Math Workbooks-Yr 1	\$2,000	Math Workbooks-Yr 1	\$5,850	Math Workbooks-Yr 1	\$5,850	Math Workbooks-Yr 1
\$1,525	Foundations Fun Hub	\$1,525	Foundations Fun Hub	\$1,525	Foundations Fun Hub	\$1,525	Foundations Fun Hub
\$5,500	Literacy Program Upgrade	\$5,500	Literacy Program Upgrade	\$5,500	Literacy Program Upgrade	\$5,500	Literacy Program Upgrade
\$12,325		\$12,325		\$16,175		\$16,175	
CSDA		CSDA		CSDA		CSDA	
\$3,300	Reading Workshop Training & Materials	\$3,300	Reading Workshop Training & Materials	\$3,300	Reading Workshop Training & Materials	\$3,300	Reading Workshop Training & Materials
\$2,000	Math Workbooks-Yr 1	\$2,000	Math Workbooks-Yr 1	\$5,850	Math Workbooks-Yr 1	\$5,850	Math Workbooks-Yr 1
\$4,000	Literacy Program Upgrade	\$4,000	Literacy Program Upgrade	\$4,000	Literacy Program Upgrade	\$4,000	Literacy Program Upgrade
\$968	Classroom Book Sets	\$0	Classroom Book Sets	\$0	Classroom Book Sets	\$0	Classroom Book Sets
\$240	Noise Cancelling Earphones	\$0	Noise Cancelling Earphones	\$0	Noise Cancelling Earphones	\$0	Noise Cancelling Earphones
\$10,508		\$9,300		\$13,150		\$13,150	
\$22,833	Total	\$21,625	Total	\$29,325	Total	\$29,325	Total

Round 1.0 Personnel		Round 2.3 Personnel		Round 3.0 Personnel		Round 4.0 Personnel	
Cost	Descrip	Cost	Descrip	Cost	Descrip	Cost	Descrip
RMMS		RMMS		RMMS		RMMS	
\$69,663	MTSS/Curriculum Administrator	\$55,000	MTSS/Curriculum Administrator	\$55,000	MTSS/Curriculum Administrator	\$55,000	MTSS/Curriculum Administrator
\$25,600	Lunch/Recess Assistants	\$0	Lunch/Recess Assistants	\$0	Lunch/Recess Assistants	\$0	Lunch/Recess Assistants
\$3,000	Mentoring Program	\$3,000	Mentoring Program	\$3,000	Mentoring Program	\$3,000	Mentoring Program
Stipends		Stipends		Stipends		Stipends	
\$1,000	Bus Coverage Funding	\$0	Bus Coverage Funding	\$0	Bus Coverage Funding	\$0	Bus Coverage Funding
Shared Positions-All FT W/Benefits		Shared Positions-All FT W/Benefits		Shared Positions-All FT W/Benefits		Shared Positions-All FT W/Benefits (F-H&D)	
\$5,566	Directed Classroom Sub	\$0	Directed Classroom Sub	\$0	Directed Classroom Sub	\$0	Directed Classroom Sub
\$1,060	Assist. Director of Facilities	\$0	Assist. Director of Facilities	\$0	Assist. Director of Facilities	\$0	Assist. Director of Facilities

	(increase responsibilities)		(increase responsibilities)		(increase responsibilities)		(increase responsibilities)
\$105,889		\$58,000		\$58,000		\$6,857	
CSDA		CSDA		CSDA		CSDA	
\$69,663	MTSS/Curriculum Ad .4 Sal/Ben - Align with HSD	\$55,000	MTSS/Curriculum Ad .4 Sal/Ben - Align with HSD	\$55,000	MTSS/Curriculum Ad .4 Sal/Ben - Align with HSD	\$55,000	MTSS/Curriculum Administrator
\$25,600	Lunch/Recess Assistant 4 @ \$6,400	\$0	Lunch/Recess Assistant 4 @ \$6,400	\$0	Lunch/Recess Assistant 4 @ \$6,400	\$0	Lunch/Recess Assistants 4 @ \$6,400
\$72,500	Classroom Teacher-Gr. 6 Currently Paid by REAP/ESSER	\$72,500	Classroom Teacher-Gr. 6 Currently Paid by REAP/ESSER	\$0	Classroom Teacher-Gr. 6 Currently Paid by REAP/ESSER	\$0	Classroom Teacher-Gr. 6 Currently Paid by REAP/ESSER
\$32,059	Secretary-Add'l Hrs 4 to 5 days, benefits eligible	\$0	Secretary-Add'l Hrs 4 to 5 days, benefits eligible	\$0	Secretary-Add'l Hrs 4 to 5 days, benefits eligible	\$0	Secretary-Add'l Hrs 4 to 5 days, benefits eligible
\$3,000	Revamped Mentoring	\$3,000	Revamped Mentoring	\$3,000	Revamped Mentoring	-\$51,143	MTSS Para (2)
						\$3,000	Revamped Mentoring Program
Stipends		Stipends		Stipends		Stipends	
\$1,000	Bus Coverage Funding	\$0	Bus Coverage Funding	\$0	Bus Coverage Funding	\$0	Bus Coverage Funding
Shared Positions-All FT W/Benefits		Shared Positions-All FT W/Benefits		Shared Positions-All FT W/Benefits		Shared Positions-All FT W/Benefits (F-H&D)	
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	Directed Classroom Sub	\$0	Directed Classroom Sub	\$0	Directed Classroom Sub	\$0	Directed Classroom Sub
\$1,060	Assist. Director of Facilities (increase responsibilities)	\$0	Assist. Director of Facilities (increase responsibilities)	\$0	Assist. Director of Facilities (increase responsibilities)	\$0	Assist. Director of Facilities (increase responsibilities)
\$210,448		\$130,500		\$58,000		\$6,857	
\$316,338	Total	\$188,500	Total	\$116,000	Total	\$13,713	Total

Round 1.0 Special Ed Personnel		Round 2.3 Special Ed Personnel		Round 3.0 Special Ed Personnel		Round 4.0 Special Ed Personnel	
Cost	Descrip	Cost	Descrip	Cost	Descrip	Cost	Descrip
RMMS		RMMS		RMMS		RMMS	
\$93,106	Preschool Teacher @ 0.5	\$30,850	Preschool Teacher @ 0.5	\$30,850	Preschool Teacher @ 0.5	\$30,850	Preschool Teacher @ 0.5
\$69,973	Speech Language Path. @ 0.5	\$69,973	Speech Language Path. @ 0.5	\$34,986	Speech Language Path. @ 0.5	\$34,986	Speech Language Path. @ 0.5
				-\$15,000	Funded by Trust	-\$15,000	Funded by Trust
\$21,305	Para (STEP Program) @ 1.0	\$0	Para (STEP Program) @ 1.0	\$0	Para (STEP Program) @ 1.0	\$0	Para (STEP Program) @ 1.0
\$93,106	Case Manager-Kind. @ 1.0	\$0	Case Manager-Kind. @ 1.0	\$0	Case Manager-Kind. @ 1.0	\$0	Case Manager-Kind. @ 1.0
	Salary/Benefits Included for all		Salary/Benefits Included for all		Salary/Benefits Included for all		Salary/Benefits Included for all
\$277,490		\$100,823		\$50,836		\$50,836	
CSDA		CSDA		CSDA		CSDA	
\$42,611	Paras (2) @ 1.0 Salary/Benefits	\$42,611	Paras (2) @ 1.0 Salary/Benefits	\$42,611	Paras (2) @ 1.0 Salary/Benefits	\$42,611	Paras (2) @ 1.0 Salary/Benefits
				-\$15,000	Funded by Trust	-\$15,000	Funded by Trust
\$42,611		\$42,611		\$27,611		\$27,611	
\$320,101	Total	\$143,433	Total	\$78,446	Total	\$78,446	Total

Round 1.0 New Computer Equip	
Cost	Descrip
<u>RMMS</u>	
\$0	
<u>CSDA</u>	
\$0	
\$0	Total

Round 2.3 New Computer Equip	
Cost	Descrip
<u>RMMS</u>	
\$0	
<u>CSDA</u>	
\$0	
\$0	Total

Round 3.0 New Computer Equip	
Cost	Descrip
<u>RMMS</u>	
\$0	
<u>CSDA</u>	
\$0	
\$0	Total

Round 4.0 New Computer Equip	
Cost	Descrip
<u>RMMS</u>	
\$0	
<u>CSDA</u>	
\$0	
\$0	Total

Round 1.0 Rplcmt Computer Equip	
Cost	Descrip
<u>RMMS</u>	
\$9,500	Staff Laptops - 10 @ \$950
\$20,000	Interactive Flat Panels - 2 @ \$10,000 Replaces Smartboard & Projector
\$850	Projectors-Replc. Cycle - 2 @ \$425
\$36,750	Chromebooks-105 @ \$350 Replacement Program
\$5,000	Copier-Staff Room-Ck548
\$9,000	iPads w/Cases - 20 @ \$450 for K
\$500	iPad Charging Station - 1 @ \$500 for K
\$7,250	Access Points-EOL Rplcmnts - 30 @ \$450+eRate discount
\$2,000	UPS (2) - Uninterrupted Power Supply
\$90,850	
<u>CSDA</u>	
\$9,500	Staff Laptops - 10 @ \$950
\$20,000	Interactive Flat Panels - 2 @ \$10,000 Replaces Smartboard & Projector

Round 2.3 Rplcmt Computer Equip	
Cost	Descrip
<u>RMMS</u>	
\$4,750	Staff Laptops - 5 @ \$950 5 in REAP, 5 in GF
\$15,000	Interactive Flat Panels - 2 @ \$7,500 Replaces Smartboard & Projector
\$0	Projectors-Replc. Cycle - 2 @ \$425
\$0	Chromebooks-105 @ \$350 Replacement Program to REAP
\$5,000	Copier-Staff Room-Ck548
\$0	iPads w/Cases - 20 @ \$450 for K
\$0	iPad Charging Station - 1 @ \$500 for K
\$0	Access Points-EOL Rplcmnts - 30 @ \$450+eRate discount to Trust
\$2,000	UPS (2) - Uninterrupted Power Supply
\$26,750	
<u>CSDA</u>	
\$4,750	Staff Laptops - 5 @ \$950 5 in REAP, 5 in GF
\$15,000	Interactive Flat Panels - 2 @ \$7,500 Replaces Smartboard & Projector

Round 3.0 Rplcmt Computer Equip	
Cost	Descrip
<u>RMMS</u>	
\$9,500	Staff Laptops - 10 @ \$950
\$0	Interactive Flat Panels - 2 @ \$10,000 Replaces Smartboard & Projector
\$0	Projectors-Replc. Cycle - 2 @ \$425
\$0	Chromebooks-105 @ \$350 Replacement Program to REAP
\$5,000	Copier-Staff Room-Ck548
\$0	iPads w/Cases - 20 @ \$450 for K
\$0	iPad Charging Station - 1 @ \$500 for K
\$0	Access Points-EOL Rplcmnts - 30 @ \$450+eRate discount to Trust
\$2,000	UPS (2) - Uninterrupted Power Supply
\$16,500	
<u>CSDA</u>	
\$9,500	Staff Laptops - 10 @ \$950
\$0	Interactive Flat Panels - 2 @ \$10,000 Replaces Smartboard & Projector

Round 4.0 Rplcmt Computer Equip	
Cost	Descrip
<u>RMMS</u>	
\$9,500	Staff Laptops - 10 @ \$950
\$0	Interactive Flat Panels - 2 @ \$10,000 Replaces Smartboard & Projector
\$0	Projectors-Replc. Cycle - 2 @ \$425
\$0	Chromebooks-105 @ \$350 Replacement Program to REAP
\$5,000	Copier-Staff Room-Ck548
\$0	iPads w/Cases - 20 @ \$450 for K
\$0	iPad Charging Station - 1 @ \$500 for K
\$0	Access Points-EOL Rplcmnts - 30 @ \$450+eRate discount to Trust
\$2,000	UPS (2) - Uninterrupted Power Supply
\$16,500	
<u>CSDA</u>	
\$9,500	Staff Laptops - 10 @ \$950
\$0	Interactive Flat Panels - 2 @ \$10,000 Replaces Smartboard & Projector

	Replaces Smartboard & Projector 4 @ \$5,000. Gr. 4-6		Replaces Smartboard & Projector 3 @ \$5,000. Gr. 4-6		Replaces Smartboard & Projector 2 @ \$5,000. Gr. 4-6		Replaces Smartboard & Projector 2 @ \$5,000. Gr. 4-6
\$850	Projectors-Replc. Cycle	\$0	Projectors-Replc. Cycle	\$0	Projectors-Replc. Cycle	\$0	Projectors-Replc. Cycle
	2 @ \$425		2 @ \$425		2 @ \$425		2 @ \$425
\$350	Printer	\$0	Printer	\$0	Printer	\$0	Printer
\$32,200	Chromebooks-EOL	\$0	Chromebooks-EOL	\$0	Chromebooks-EOL	\$0	Chromebooks-EOL
	92 @ \$350		92 @ \$350		92 @ \$350		92 @ \$350
\$2,000	UPS (2)	\$2,000	UPS (2)	\$2,000	UPS (2)	\$2,000	UPS (2)
	Uninterrupted Power Supply		Uninterrupted Power Supply		Uninterrupted Power Supply		Uninterrupted Power Supply
\$64,900		\$21,750		\$11,500		\$11,500	
\$155,750	Total	\$48,500	Total	\$28,000	Total	\$28,000	Total

Round 1.0 Shared Services/Software		Round 2.3 Shared Services/Software		Round 3.0 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>	
\$456	Windows Imaging Software	\$456	Windows Imaging Software	\$456	Windows Imaging Software	\$456	Windows Imaging Software
\$800	Critical Systems Backup	\$800	Critical Systems Backup	\$800	Critical Systems Backup	\$800	Critical Systems Backup
\$1,256		\$1,256		\$1,256		\$1,256	
<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>	
\$456	Windows Imaging Software	\$456	Windows Imaging Software	\$456	Windows Imaging Software	\$456	Windows Imaging Software
\$800	Critical Systems Backup	\$800	Critical Systems Backup	\$800	Critical Systems Backup	\$800	Critical Systems Backup
\$1,256		\$1,256		\$1,256		\$1,256	
\$2,511	Total	\$2,511	Total	\$2,511	Total	\$2,511	Total

Round 1.0 Safety/Compliance Issues		Round 2.3 Safety/Compliance Issues		Round 3.0 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>	
\$8,800	Cafeteria Tables (4)-Phase 1	\$8,800	Cafeteria Tables (4)-Phase 1	\$0	Cafeteria Tables (4)-Phase 2	\$0	Cafeteria Tables (4)-Phase 2
\$1,369	Audiometer	\$1,369	Audiometer	\$1,369	Audiometer	\$1,369	Audiometer
\$23,000	Update Phone System	\$0	Update Phone System	\$0	Update Phone System	\$0	Update Phone System
\$65,000	Milford Street Vestibule	\$5,000	Milford St. Vestibule	\$0	Milford St. Vestibule	\$0	Milford St. Vestibule-Design
\$15,000	Burglar Alarm-EOL	\$0	Burglar Alarm-EOL	\$0	Burglar Alarm-EOL	\$0	Burglar Alarm-EOL
\$100,000	Fire Alarm Panel	\$0	Fire Alarm Panel	\$0	Fire Alarm Panel	\$0	Fire Alarm Panel
\$10,000	Annunciation Panel-Add Doors	\$0	Annunciation Panel-Add Doors	\$0	Annunciation Panel-Add Doors	\$0	Annunciation Panel-Add Doors
\$223,169		\$15,169		\$1,369		\$1,369	
<u>CSDA</u>		<u>CSDA</u>		<u>CSDA</u>		<u>CSDA</u>	
\$10,000	Exterior Lighting	\$0	Exterior Lighting	\$0	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
\$5,000	Playground Design-Phase I	\$5,000	Playground Design-Phase I	\$0	Playground Design-Phase I	\$0	Playground Design-Phase I
\$15,000	Burglar Alarm-EOL	\$0	Burglar Alarm-EOL	\$0	Burglar Alarm-EOL	\$0	Burglar Alarm-EOL
\$100,000	Fire Alarm Panel	\$0	Fire Alarm Panel	\$0	Fire Alarm Panel	\$0	Fire Alarm Panel
\$10,000	Exterior Doors (3)-Phase I	\$0	Exterior Doors (3)-Phase I	\$0	Exterior Doors (3)-Phase I	\$0	Exterior Doors (3)-Phase I
\$6,000	Window Balances/Seals	\$0	Window Balances/Seals	\$0	Window Balances/Seals	\$0	Window Balances/Seals
\$146,000		\$5,000		\$0		\$0	
\$369,169	Total	\$20,169	Total	\$1,369	Total	\$1,369	Total

Round 1.0		Round 2.3		Round 3.0		Round 4.0	
Facilities/Maintenance		Facilities/Maintenance		Facilities/Maintenance		Facilities/Maintenance	
Cost	Descrip	Cost	Descrip	Cost	Descrip	Cost	Descrip
RMMS		RMMS		RMMS		RMMS	
\$70,000	Bathroom Renos-Ely	\$0	Bathroom Renos-Ely	\$0	Bathroom Renos-Ely	\$0	Bathroom Renos-Ely-Phase I
Grade 3 - 4 Classrooms		Grade 3 - 4 Classrooms		Grade 3 - 4 Classrooms		Grade 3 - 4 Classrooms	
\$12,000	Student Desk Works	\$0	Student Desk Works	\$0	Student Desk Works	\$0	Student Desk Workspace(20)
\$3,000	Flexible Cresent Seat	\$0	Flexible Cresent Seat	\$0	Flexible Cresent Seat	\$0	Flexible Cresent Seats
	Small group instruction		Small group instruction		Small group instruction		Small group instruction
\$3,200	Dry Erase Kidney Tab	\$0	Dry Erase Kidney Tab	\$0	Dry Erase Kidney Tab	\$0	Dry Erase Kidney Tables (4)
	Small group instruction		Small group instruction		Small group instruction		Small group instruction
\$20,000	Kitchen Area Roof Rpl	\$0	Kitchen Area Roof Rpl	\$0	Kitchen Area Roof Rpl	\$0	Kitchen Area Roof Rplcmnt
\$4,800	Art Tables-Replacem	\$0	Art Tables-Replacem	\$0	Art Tables-Replacem	\$0	Art Tables-Replacement
\$800	Mailboxes	\$0	Mailboxes	\$0	Mailboxes	\$0	Mailboxes
\$1,500	Laminator Replacem	\$1,500	Laminator Replacem	\$1,500	Laminator Replacem	\$1,500	Laminator Replacement
\$10,000	Push-Bar Rplcmnt-Ph	\$0	Push-Bar Rplcmnt-Ph	\$0	Push-Bar Rplcmnt-Ph	\$0	Push-Bar Rplcmnt-Phase II
\$6,500	Old Entrance Reno to	\$0	Old Entrance Reno to	\$0	Old Entrance Reno to	\$0	Old Entrance Reno to Office
\$11,000	ASHP (2)	\$0	ASHP (2)	\$0	ASHP (2)	\$0	ASHP (2)
	STEP Rm & Resource Room		STEP Rm & Resource Room		STEP Rm & Resource Room		STEP Rm & Resource Room
\$17,000	Cabinets & sinks (2 s	\$0	Cabinets & sinks (2 s	\$0	Cabinets & sinks (2 s	\$0	Cabinets & sinks (2 sets)
	New Gr. 3 Classrooms		New Gr. 3 Classrooms		New Gr. 3 Classrooms		New Gr. 3 Classrooms
\$960	Magnetic Whiteboard	\$0	Magnetic Whiteboard	\$0	Magnetic Whiteboard	\$0	Magnetic Whiteboard Carts
	Gr. 2 literacy tool-Phase I		Gr. 2 literacy tool-Phase I		Gr. 2 literacy tool-Phase I		Gr. 2 literacy tool-Phase I
\$2,500	Classroom Bookcase	\$0	Classroom Bookcase	\$0	Classroom Bookcase	\$0	Classroom Bookcases
	Gr. 1-Phase I		Gr. 1-Phase I		Gr. 1-Phase I		Gr. 1-Phase I
\$3,500	Playground Mulch Rpl	\$3,500	Playground Mulch Rpl	\$3,500	Playground Mulch Rpl	\$3,500	Playground Mulch Rplcmnt
\$3,000	Classroom Flooring	\$3,000	Classroom Flooring	\$3,000	Classroom Flooring	\$3,000	Classroom Flooring
	Rm 35		Rm 35		Rm 35		Rm 35
\$10,500	Tree Removal & Prun	\$0	Tree Removal & Prun	\$0	Tree Removal & Prun	\$0	Tree Removal & Pruning
\$50,000	Roofing-Milford Stre	\$0	Roofing-Milford Stre	\$0	Roofing-Milford Stre	\$0	Roofing-Milford Street
\$4,500	Electrical Panel Upgr	\$0	Electrical Panel Upgr	\$0	Electrical Panel Upgr	\$0	Electrical Panel Upgrade
\$234,760		\$8,000		\$8,000		\$8,000	
CSDA		CSDA		CSDA		CSDA	
Energy Enrollment Issues-Potential		Energy Enrollment Issues-Potential		Energy Enrollment Issues-Potential		Energy Enrollment Issues-Potential Lease	
\$55,000	HVAC Controls	\$0	HVAC Controls	\$0	HVAC Controls	\$0	HVAC Controls

\$150,000	A/C System-Nearing EOL	Other	\$0	A/C System-Nearing EOL	Other	\$0	A/C System-Nearing EOL	Other	\$0	A/C System-Nearing EOL
\$60,000	Dirt Road-Regrade-Phase I		\$0	Dirt Road-Regrade-Phase I		\$0	Dirt Road-Regrade-Phase I		\$0	Dirt Road-Regrade-Phase I
\$20,000	Flooring-Office		\$0	Flooring-Office		\$0	Flooring-Office		\$0	Flooring-Office
\$3,200	Dry Erase Kidney Tables (4)		\$0	Dry Erase Kidney Tables (4)		\$0	Dry Erase Kidney Tables (4)		\$0	Dry Erase Kidney Tables (4)
\$5,000	Additional Landscaping		\$0	Additional Landscaping		\$0	Additional Landscaping		\$0	Additional Landscaping
	Pruning, Trimming, weeding			Pruning, Trimming, weeding			Pruning, Trimming, weeding			Pruning, Trimming, weeding
\$293,200			\$0			\$0			\$0	
\$527,960	Total		\$8,000	Total		\$8,000	Total		\$8,000	Total

\$1,714,662	Grand Total	\$432,738	Grand Total	\$263,652	Grand Total	\$161,365	Grand Total
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FY24						FY23			
Round 1.0 Warrant Articles		Round 2.3 Warrant Articles		Round 3.0 Warrant Articles		Round 4.0 Warrant Articles		FINAL Warrant Articles	
Cost	Descrip	Cost	Descrip	Cost	Descrip	Cost	Descrip	Cost	Descrip
\$13,306,820	Operating Budget	\$11,663,076	Operating Budget	\$11,335,311	Operating Budget	\$11,283,450	Operating Budget	\$10,525,348	Operating Budget*
	BTA		BTA		BTA		BTA		
\$446,159	SAU Assessment-Est	\$446,159	SAU Assessment-Est	\$446,191	SAU Assessment	\$446,191	SAU Assessment	\$407,208	SAU Assessment
\$75,000	Maintenance Trust	\$175,000	Maintenance Trust	\$155,000	Maintenance Trust	\$155,000	Maintenance Trust	\$75,000	Maintenance Trust
\$25,000	Special Ed Trust	\$25,000	Special Ed Trust	\$25,000	Special Ed Trust	\$25,000	Special Ed Trust	\$25,000	Special Ed Trust
	Current balance: \$225k		Current balance: \$225k		Current balance: \$225k		Current balance: \$225k		
\$13,852,979	Warrant Total	\$12,309,235	Warrant Total	\$11,961,502	Warrant Total	\$11,909,641	Warrant Total	\$11,032,556	Warrant Total
			How do we address critical needs		How do we address critical needs				
		\$400,000	Controls, elec panel, boiler, HVAC, etc	\$400,000	Controls, elec panel, boiler, HVAC, etc				
\$13,877,979	Warrant Total	\$12,709,235	Warrant Total	\$12,361,502	Warrant Total				
			OR		OR				
		\$65,000	Captial Repairs-\$1M Bond	\$65,000	Captial Repairs-\$1M Bond				
			Controls, elec panel, boiler, HVAC, etc		Controls, elec panel, boiler, HVAC, etc				
\$13,852,979	Warrant Total	\$12,374,235	Warrant Total	\$12,026,502	Warrant Total				

\$299,640 *FY24 Special Ed Increases

Round 1.0 Maint. Expendable Trust		Round 2.3 Maint. Expendable Trust		Round 3.0 Maint. Expendable Trust		Round 4.0 Maint. Expendable Trust	
Cost	Descrip	Cost	Descrip	Cost	Descrip	Cost	Descrip
\$71,200	Opening Balance	\$71,200	Opening Balance	\$71,200	Opening Balance	\$71,200	Opening Balance
\$75,000	FY24 Warrant	\$175,000	FY24 Warrant	\$155,000	FY24 Warrant	\$155,000	FY24 Warrant
			RMMS		RMMS		RMMS
\$10,000	FY26 Gym Parking Lot	\$0	FY26 Gym Parking Lot	\$0	FY26 Gym Parking Lot	\$0	FY26 Gym Parking Lot
	Put away \$\$ -Phase I		RMMS-Put away \$\$ -Phase I		RMMS-Put away \$\$ -Phase I		RMMS-Put away \$\$ -Phase I

		\$20,000	Kitchen Area Roof Rplcmnt	\$0	Kitchen Area Roof Rplcmnt	\$0	Kitchen Area Roof Rplcmnt
		\$8,800	Cafeteria Tables (4)-Phase 1	\$8,800	Cafeteria Tables (4)-Phase 1	\$8,800	Cafeteria Tables (4)-Phase 2
		\$15,000	Burglar Alarm-EOL	\$15,000	Burglar Alarm-EOL	\$15,000	Burglar Alarm-EOL
		\$0	Bathroom Renos-Ely	\$0	Bathroom Renos-Ely	\$0	Bathroom Renos-Ely-Phase I
		\$23,000	RMMS Update Phon	\$23,000	RMMS Update Wirin	\$23,000	RMMS Update Wiring
		\$7,250	Access Points-EOL Rplcmnts	\$7,250	Access Points-EOL Rplcmnts	\$7,250	Access Points-EOL Rplcmnts
		RMMS-'30 @ \$450+eRate discount		RMMS-'30 @ \$450+eRate discount		RMMS-'30 @ \$450+eRate discount	
		CSDA		CSDA		CSDA	
		\$100,000	Fire Panel	\$100,000	Fire Panel	\$100,000	Fire Panel
		\$10,000	Exterior Doors (3)-Phase I	\$10,000	Exterior Doors (3)-Phase II	\$10,000	Exterior Doors (3)-Phase II
		\$10,000	Exterior Lighting-CSDA	\$10,000	Exterior Lighting-CSDA	\$10,000	Exterior Lighting-CSDA
		Bulbs to LED; Replace 9 posts		Bulbs to LED; Replace 9 posts		Bulbs to LED; Replace 9 posts	
\$136,200	Ending Balance Estimate	\$60,950	Ending Balance Estimate	\$52,150	Ending Balance Estimate	\$52,150	Ending Balance Estimate

\$277,490	1200.111.01	\$100,823	1200.111.01	\$50,836	1200.111.01	\$50,836	1200.111.01
\$42,611	1200.111.02	\$42,611	1200.111.02	\$27,611	1200.111.02	\$27,611	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
\$90,850	2225.738.01	\$26,750	2225.738.01	\$16,500	2225.738.01	\$16,500	2225.738.01
\$64,900	2225.738.02	\$21,750	2225.738.02	\$11,500	2225.738.02	\$11,500	2225.738.02
\$577,399	2400.899.01	\$94,750	2400.899.01	\$84,800	2400.899.01	\$33,656	2400.899.01
\$661,412	2400.899.02	\$146,056	2400.899.02	\$72,406	2400.899.02	\$21,262	2400.899.02
\$1,714,662	Total New Items	\$432,738	Total New Items	\$263,652	Total New Items	\$161,365	Total New Items

Round 1.0 REAP		Round 2.3 REAP		Round 3.0 REAP		Round 4.0 REAP	
Cost	Descrip	Cost	Descrip	Cost	Descrip	Cost	Descrip
<u>RMMS</u>		<u>RMMS</u>		<u>RMMS</u>		<u>RMMS</u>	
			\$36,750 Chromebooks-105 @ \$360		\$0 Chromebooks-105 @ \$0		\$0 Chromebooks-105 @ \$ To Erate
			\$4,750 Staff Laptops - 5 @ \$950		\$0 Staff Laptops - 5 @ \$0		\$0 Staff Laptops - 5 @ \$950
			\$15,000 Interactive Flat Panels		\$15,000 Interactive Flat Panels		\$15,000 Interactive Flat Panels
\$0		\$41,500		\$15,000		\$15,000	
<u>CSDA</u>		<u>CSDA</u>		<u>CSDA</u>		<u>CSDA</u>	
			\$4,750 Staff Laptops - 5 @ \$950		\$0 Staff Laptops - 5 @ \$0		\$0 Staff Laptops - 5 @ \$950
			\$15,000 Interactive Flat Panels		\$15,000 Interactive Flat Panels		\$15,000 Interactive Flat Panels
\$0		\$4,750		\$15,000		\$15,000	
\$0	Total	\$46,250	Total	\$30,000	Total	\$30,000	Total

	To \$1M Bond/Cap Repairs
	To Expendable Trust

FY24 BSD Default Budget Detail

Account	Description	FY23 Adopted Budget	Required by Law OR Contracted Reductions/Increases	Minus One-Time Expenses	FY24 Default Budget	FY24 Proposed Budget	\$ Diff	% Diff
10.1100.111.00.0	New Hire Orientation Wages	\$2,000.00			\$2,000.00	\$3,500.00	\$1,500.00	75.0%
10.1100.112.00.0	Teacher Lane Changes	\$35,538.00	\$17,626.00	-\$(\$35,538.00)	\$17,626.00	\$17,626.00	\$0.00	0.0%
10.1100.112.01.0	Salaries, Classroom Teachers	\$1,323,472.00	\$13,781.50		\$1,337,253.50	\$1,337,253.50	\$0.00	0.0%
10.1100.112.02.0	Salaries, Classroom Teachers	\$989,020.00	\$17,483.50		\$1,006,503.50	\$1,006,503.50	\$0.00	0.0%
10.1100.113.02.0	Salaries, Aides	\$18,870.50			\$18,870.50	\$21,392.91	\$2,522.41	13.4%
10.1100.114.01.0	Salaries-Regular Ed Paras	\$44,589.84			\$44,589.84	\$0.00	-\$(\$44,589.84)	-100.0%
10.1100.114.02.0	Salaries-Regular Ed Paras	\$44,589.84			\$44,589.84	\$0.00	-\$(\$44,589.84)	-100.0%
10.1100.115.02.0	Meeting Attendance	\$401.56			\$401.56	\$401.56	\$0.00	0.0%
10.1100.128.01.0	Salaries, Substitutes	\$29,793.00			\$29,793.00	\$22,000.00	-\$(\$7,793.00)	-26.2%
10.1100.128.02.0	Salaries, Substitutes	\$26,793.00			\$26,793.00	\$24,000.00	-\$(\$2,793.00)	-10.4%
10.1100.150.00.0	Wages-MTSS PLC Data Gathering	\$1,000.00			\$1,000.00	\$0.00	-\$(\$1,000.00)	-100.0%
10.1100.151.00.0	Wages-Online Software Support	\$1,000.00			\$1,000.00	\$0.00	-\$(\$1,000.00)	-100.0%
10.1100.614.01.0	Expendable Supplies	\$10,988.80			\$10,988.80	\$10,900.00	-\$(\$88.80)	-0.8%
10.1100.614.02.0	Expendable Supplies	\$7,818.53			\$7,818.53	\$7,750.00	-\$(\$68.53)	-0.9%
10.1100.648.00.0	Access Fees	\$0.00			\$0.00	\$0.00	\$0.00	#DIV/0!
10.1100.650.01.0	Instruction Specific Software/Subscriptions	\$6,566.43			\$6,566.43	\$9,429.22	\$2,862.79	43.6%
10.1100.650.02.0	Instruction Specific Software/Subscriptions	\$4,807.00			\$4,807.00	\$7,664.75	\$2,857.75	59.4%
10.1100.733.02.0	Addl Equipment	\$775.00			\$775.00	\$675.00	-\$(\$100.00)	-12.9%
10.1100.734.01.0	Instruction Specific New Hardware	\$500.00			\$500.00	\$0.00	-\$(\$500.00)	-100.0%
10.1100.737.01.0	Replacement Equipment	\$210.00			\$210.00	\$2,500.00	\$2,290.00	1090.5%
10.1100.737.02.0	Replacement Equipment	\$1,272.00			\$1,272.00	\$1,000.00	-\$(\$272.00)	-21.4%
10.1100.738.01.0	Instruction Specific Replacement Hardware	\$500.00			\$500.00	\$1.00	-\$(\$499.00)	-99.8%
10.1100.738.02.0	Instruction Specific Replacement Hardware	\$1.00			\$1.00	\$1.00	\$0.00	0.0%
10.1102.614.01.0	Expendable Supplies, Art	\$606.64			\$606.64	\$650.00	\$43.36	7.1%
10.1102.614.02.0	Expendable Supplies, Art	\$1,100.00			\$1,100.00	\$1,250.00	\$150.00	13.6%
10.1105.614.01.0	Expendable Supply, Lang. Arts	\$1,893.95			\$1,893.95	\$270.00	-\$(\$1,623.95)	-85.7%
10.1105.614.02.0	Expendable Supply, Lang. Arts	\$505.99			\$505.99	\$550.00	\$44.01	8.7%
10.1105.615.01.0	Teaching Mat, Language Arts	\$861.36			\$861.36	\$250.00	-\$(\$611.36)	-71.0%
10.1105.615.02.0	Teaching Mat, Language Arts	\$151.40			\$151.40	\$151.40	\$0.00	0.0%
10.1108.615.01.0	Teaching Mat, Phys Ed	\$650.00			\$650.00	\$750.00	\$100.00	15.4%
10.1108.615.02.0	Teaching Mat, Phys Ed	\$900.00			\$900.00	\$900.00	\$0.00	0.0%
10.1108.733.02.0	Addl Equipment, Phys Ed	\$1.00			\$1.00	\$1.00	\$0.00	0.0%
10.1111.612.00.0	Workbooks, Math-District Purchase	\$12,400.00			\$12,400.00	\$24,100.00	\$11,700.00	94.4%
10.1111.614.01.0	Expendable Supplies, Math	\$871.00			\$871.00	\$825.66	-\$(\$45.34)	-5.2%

Account	Description	FY23 Adopted Budget	Required by Law OR Contracted Reductions/Increases	Minus One-Time Expenses	FY24 Default Budget	FY24 Proposed Budget	\$ Diff	% Diff
10.1111.614.02.0	Expendable Supplies, Math	\$564.45			\$564.45	\$600.00	\$35.55	6.3%
10.1111.615.02.0	Teaching Mat, Math	\$1,628.53			\$1,628.53	\$1,625.40	-(\$3.13)	-0.2%
10.1112.123.02.0	Band & Orchestra Program	\$5,000.00			\$5,000.00	\$5,000.00	\$0.00	0.0%
10.1112.615.01.0	Teaching Mat, Music	\$901.20			\$901.20	\$800.00	-(\$101.20)	-11.2%
10.1112.615.02.0	Teaching Mat, Music	\$790.87			\$790.87	\$790.87	\$0.00	0.0%
10.1113.614.01.0	Expendable Supplies, Science	\$798.40			\$798.40	\$700.00	-(\$98.40)	-12.3%
10.1113.614.02.0	Expendable Supplies, Science	\$300.00			\$300.00	\$200.00	-(\$100.00)	-33.3%
10.1113.615.01.0	Teaching Mat, Science	\$1,071.14			\$1,071.14	\$700.00	-(\$371.14)	-34.6%
10.1113.615.02.0	Teaching Mat, Science	\$300.00			\$300.00	\$300.00	\$0.00	0.0%
10.1115.614.02.0	Expendable Supply, Soc Studies	\$300.00			\$300.00	\$300.00	\$0.00	0.0%
10.1115.615.00.0	Social Studies-Curriculum Upgrades	\$7,000.00			\$7,000.00	\$7,000.00	\$0.00	0.0%
10.1115.615.01.0	Teaching Mat, Social Studies	\$2,612.37			\$2,612.37	\$2,600.00	-(\$12.37)	-0.5%
10.1115.615.02.0	Teaching Mat, Social Studies	\$172.50			\$172.50	\$172.50	\$0.00	0.0%
10.1120.112.01.0	Teaching Advisors	\$4,200.00			\$4,200.00	\$4,200.00	\$0.00	0.0%
10.1120.112.02.0	Teaching Advisors	\$2,250.00			\$2,250.00	\$2,100.00	-(\$150.00)	-6.7%
10.1120.510.01.0	Transportation	\$1,000.00			\$1,000.00	\$850.00	-(\$150.00)	-15.0%
10.1120.510.02.0	Transportation	\$50.00			\$50.00	\$50.00	\$0.00	0.0%
10.1120.800.02.0	Academic Competition	\$422.90			\$422.90	\$422.90	\$0.00	0.0%
10.1123.612.02.0	Workbooks, Reading	\$1,035.00			\$1,035.00	\$1,392.30	\$357.30	34.5%
10.1123.614.01.0	Expendable Supplies, Reading	\$155.91			\$155.91	\$155.91	\$0.00	0.0%
10.1123.614.02.0	Expendable Supplies, Reading	\$432.49			\$432.49	\$432.49	\$0.00	0.0%
10.1123.615.01.0	Teaching Mat, Reading	\$1,842.35			\$1,842.35	\$3,993.47	\$2,151.12	116.8%
10.1123.615.02.0	Teaching Mat, Reading	\$890.00			\$890.00	\$790.00	-(\$100.00)	-11.2%
10.1169.615.01.0	Teaching Mat, Computer	\$193.92			\$193.92	\$1.00	-(\$192.92)	-99.5%
10.1169.615.02.0	Teaching Matl, Computer	\$1.00			\$1.00	\$1.00	\$0.00	0.0%
10.1190.110.01.0	Salaries-504/RTI/Reg Ed	\$3,597.00	\$162.00		\$3,759.00	\$3,759.00	\$0.00	0.0%
10.1190.110.02.0	Salaries-504/RTI/Reg Ed	\$3,597.00	\$162.00		\$3,759.00	\$3,759.00	\$0.00	0.0%
10.1190.114.01.0	Salaries-504/RTI/Reg Ed	\$15,146.80	\$1,613.05		\$16,759.85	\$16,759.85	\$0.00	0.0%
10.1190.114.02.0	Salaries-504/RTI/Reg Ed	\$10,943.87	\$3,413.15		\$14,357.02	\$14,357.02	\$0.00	0.0%
		\$2,637,645.54	\$54,241.20	-(\$35,538.00)	\$2,656,348.74	\$2,576,109.21	-(\$80,239.53)	-3.0%

10.1200.111.00.0	New Positions, SPED	\$0.00	\$50,836.00		\$50,836.00	\$50,836.00	\$0.00	0.0%
10.1200.111.00.0	New Positions, SPED	\$0.00	\$27,611.00		\$27,611.00	\$27,611.00	\$0.00	0.0%
10.1200.111.01.0	Wages: Personal Care	\$32,487.00	\$7,513.00		\$40,000.00	\$40,000.00	\$0.00	0.0%
10.1200.111.02.0	Wages: Personal Care	\$8,000.00	\$10,500.00		\$18,500.00	\$18,500.00	\$0.00	0.0%
10.1200.113.01.0	Meeting Attendance	\$750.00			\$750.00	\$750.00	\$0.00	0.0%

Account	Description	FY23 Adopted Budget	Required by Law OR Contracted Reductions/Increases	Minus One-Time Expenses	FY24 Default Budget	FY24 Proposed Budget	\$ Diff	% Diff
10.1200.113.02.0	Meeting Attendance	\$750.00			\$750.00	\$750.00	\$0.00	0.0%
10.1200.114.01.0	Salaries, Special Ed Paras	\$183,919.92	\$13,338.29		\$197,258.21	\$197,268.21	\$10.00	0.0%
10.1200.114.02.0	Salaries, Special Ed Paras	\$126,615.97	-\$43,653.11		\$82,962.86	\$82,962.86	\$0.00	0.0%
10.1200.115.01.0	Salary, Student Services Secretary	\$11,830.16	\$951.61		\$12,781.77	\$12,781.77	\$0.00	0.0%
10.1200.115.02.0	Salary, Student Services Secretary	\$11,830.16	\$951.61		\$12,781.77	\$12,781.77	\$0.00	0.0%
10.1200.118.01.0	Salary, Resource Rm Teacher	\$201,464.60	-\$7,208.60		\$194,256.00	\$194,256.00	\$0.00	0.0%
10.1200.118.02.0	Salary, Resource Rm Teacher	\$206,526.00	-\$5,315.00		\$201,211.00	\$201,211.00	\$0.00	0.0%
10.1200.121.00.0	Sped Bldg. Coordinator Salary	\$89,116.00	\$4,014.34		\$93,130.34	\$93,130.34	\$0.00	0.0%
10.1200.122.01.0	Wages: Extra Curricular: Professional	\$1,500.00	\$300.00		\$1,800.00	\$1,800.00	\$0.00	0.0%
10.1200.122.02.0	Wages: Extra Curricular: Professional	\$0.00	\$500.00		\$500.00	\$500.00	\$0.00	0.0%
10.1200.123.01.0	Wages: Extra Curricular: Support	\$1,500.00	-\$500.00		\$1,000.00	\$1,000.00	\$0.00	0.0%
10.1200.123.02.0	Wages: Extra Curricular: Support	\$0.00	\$500.00		\$500.00	\$500.00	\$0.00	0.0%
10.1200.124.01.0	Wages: Training (All)-Student Services	\$5,900.00			\$5,900.00	\$6,080.00	\$180.00	3.1%
10.1200.124.02.0	Wages: Training (All)-Student Services	\$3,900.00			\$3,900.00	\$4,017.00	\$117.00	3.0%
10.1200.125.01.0	Wages: Meeting (All)-Student Services	\$2,500.00			\$2,500.00	\$2,500.00	\$0.00	0.0%
10.1200.125.02.0	Wages: Meeting (All)-Student Services	\$2,500.00			\$2,500.00	\$2,500.00	\$0.00	0.0%
10.1200.330.00.0	Legal Services-Spec Ed	\$2,750.00			\$2,750.00	\$3,500.00	\$750.00	27.3%
10.1200.330.01.0	Contracted Services	\$20,600.00	\$9,400.00		\$30,000.00	\$30,000.00	\$0.00	0.0%
10.1200.330.02.0	Contracted Services	\$178,455.00	\$3,395.00		\$181,850.00	\$181,850.00	\$0.00	0.0%
10.1200.560.01.0	Out Of District Tuition	\$0.00			\$0.00	\$0.00	\$0.00	#DIV/0!
10.1200.560.02.0	Out Of District Tuition	\$278,560.00	\$253,240.00		\$531,800.00	\$531,800.00	\$0.00	0.0%
10.1200.561.01.0	Out-of-District Related Services	\$0.00			\$0.00	\$0.00	\$0.00	#DIV/0!
10.1200.561.02.0	Out-of-District Related Services	\$90,158.42	\$73,541.58		\$163,700.00	\$163,700.00	\$0.00	0.0%
10.1200.580.01.0	Travel	\$1,500.00			\$1,500.00	\$1,500.00	\$0.00	0.0%
10.1200.580.02.0	Travel	\$1,150.00			\$1,150.00	\$1,150.00	\$0.00	0.0%
10.1200.612.01.0	Workbooks, Resource Rm	\$1,475.00			\$1,475.00	\$1,520.00	\$45.00	3.1%
10.1200.612.02.0	Workbooks, Resource Rm	\$1,000.00			\$1,000.00	\$1,000.00	\$0.00	0.0%
10.1200.614.01.0	Expendable Supplies, Res Rm	\$1,100.00			\$1,100.00	\$1,435.00	\$335.00	30.5%
10.1200.614.02.0	Expendable Supplies, Res Rm	\$2,445.00			\$2,445.00	\$2,195.00	-\$250.00	-10.2%
10.1200.616.01.0	Teaching Mats. Resource Room	\$1,210.45			\$1,210.45	\$1,355.00	\$144.55	11.9%
10.1200.616.02.0	Teaching Mats. Resource Room	\$12,365.00			\$12,365.00	\$13,370.00	\$1,005.00	8.1%
10.1200.641.01.0	Textbooks, Resource Rm	\$300.00			\$300.00	\$400.00	\$100.00	33.3%
10.1200.641.02.0	Textbooks, Resource Rm	\$1,000.00			\$1,000.00	\$1,000.00	\$0.00	0.0%
10.1200.650.01.0	Instruction Specific Software/Subscriptions	\$8,940.00			\$8,940.00	\$9,889.00	\$949.00	10.6%
10.1200.650.02.0	Instruction Specific Software/Subscriptions	\$8,716.00			\$8,716.00	\$9,825.00	\$1,109.00	12.7%
10.1200.732.01.0	Equipment Maintenance Plans	\$500.00			\$500.00	\$500.00	\$0.00	0.0%

Account	Description	FY23 Adopted Budget	Required by Law OR Contracted Reductions/Increases	Minus One-Time Expenses	FY24 Default Budget	FY24 Proposed Budget	\$ Diff	% Diff
10.1200.732.02.0	Equipment Maintenance Plans	\$500.00			\$500.00	\$500.00	\$0.00	0.0%
10.1200.733.01.0	New Student Equipment-Assistive	\$600.00			\$600.00	\$600.00	\$0.00	0.0%
10.1200.733.02.0	New Student Equipment-Assistive	\$800.00			\$800.00	\$700.00	-\$100.00	-12.5%
10.1200.737.02.0	Rplcmnt Student Equipment-Assitive	\$1,800.00			\$1,800.00	\$2,000.00	\$200.00	11.1%
10.1200.810.00.0	Dues and Fees	\$900.00			\$900.00	\$1,000.00	\$100.00	11.1%
10.1201.115.00.0	ESY - Wages - Shared	\$41,000.00	\$4,000.00		\$45,000.00	\$45,000.00	\$0.00	0.0%
10.1201.330.01.0	ESY - Contracted Services	\$16,391.00	-\$2,500.00		\$13,891.00	\$13,891.00	\$0.00	0.0%
10.1201.330.02.0	ESY - Contracted Services	\$44,662.40			\$44,662.40	\$44,662.40	\$0.00	0.0%
10.1201.614.01.0	ESY - Supplies	\$450.00			\$450.00	\$450.00	\$0.00	0.0%
10.1201.614.02.0	ESY - Supplies	\$450.00			\$450.00	\$450.00	\$0.00	0.0%
10.1202.112.02.0	Self-Contained 4-6 Salaries	\$43,955.00	\$13,359.00		\$57,314.00	\$57,314.00	\$0.00	0.0%
10.1203.330.00.0	Multi-District Evaluations	\$8,000.00	-\$3,000.00		\$5,000.00	\$5,000.00	\$0.00	0.0%
10.1203.331.00.0	Multi-District ESY Services	\$0.00			\$0.00	\$0.00	\$0.00	#DIV/0!
10.1203.560.00.0	Multi-District Tuition	\$11,747.00	\$753.00		\$12,500.00	\$12,500.00	\$0.00	0.0%
10.1203.561.00.0	Multi-District Related Services	\$243,514.00	-\$125,514.00		\$118,000.00	\$118,000.00	\$0.00	0.0%
10.1203.614.00.0	Multi-District Supplies	\$1,800.00			\$1,800.00	\$1,800.00	\$0.00	0.0%
10.1203.733.00.0	Multi-District Equipment	\$9,000.00	-\$2,000.00		\$7,000.00	\$7,000.00	\$0.00	0.0%
10.1225.734.01.0	New Student Equipment-Instructional	\$0.00			\$0.00	\$0.00	\$0.00	#DIV/0!
10.1225.738.01.0	Rplcmnt Student Equipment-Instructional	\$0.00			\$0.00	\$1,600.00	\$1,600.00	#DIV/0!
10.1250.614.01.0	504 Supplies	\$0.00			\$0.00	\$0.00	\$0.00	#DIV/0!
10.1250.614.02.0	504 Supplies	\$0.00			\$0.00	\$0.00	\$0.00	#DIV/0!
10.1260.110.00.0	Salaries, Esl/lep	\$44,244.20	\$8,791.80		\$53,036.00	\$53,036.00	\$0.00	0.0%
10.1260.615.00.0	Teaching Materials, Esl	\$250.00			\$250.00	\$250.00	\$0.00	0.0%
10.1290.111.01.0	Preschool Salaries	\$78,497.00			\$78,497.00	\$78,497.00	\$0.00	0.0%
10.1290.613.01.0	Testing Materials-Pre School	\$500.00			\$500.00	\$1,500.00	\$1,000.00	200.0%
10.1290.614.01.0	Expendable Supplies-Pre School	\$585.00			\$585.00	\$675.00	\$90.00	15.4%
10.1290.615.01.0	Teaching Materials-Pre School	\$520.89			\$520.89	\$900.00	\$379.11	72.8%
		\$2,053,481.17	\$293,805.52	\$0.00	\$2,347,286.69	\$2,355,050.35	\$7,763.66	0.3%

10.2120.112.01.0	Salaries, Guidance	\$78,299.00	-\$20,985.00		\$57,314.00	\$57,314.00	\$0.00	0.0%
10.2120.112.02.0	Salaries, Guidance	\$57,314.00			\$57,314.00	\$57,314.00	\$0.00	0.0%
10.2120.613.01.0	Testing	\$692.00			\$692.00	\$375.00	-\$317.00	-45.8%
10.2120.613.02.0	Testing	\$850.00			\$850.00	\$0.00	-\$850.00	-100.0%
10.2120.615.01.0	Expendable Supplies	\$178.00			\$178.00	\$178.00	\$0.00	0.0%
10.2120.615.02.0	Teaching Materials	\$409.18			\$409.18	\$409.18	\$0.00	0.0%
10.2134.112.01.0	Salaries, Nurse	\$67,251.75	-\$14,426.75		\$52,825.00	\$52,825.00	\$0.00	0.0%

Account	Description	FY23 Adopted Budget	Required by Law OR Contracted Reductions/Increases	Minus One-Time Expenses	FY24 Default Budget	FY24 Proposed Budget	\$ Diff	% Diff
10.2134.112.02.0	Salaries, Nurse	\$68,258.30	\$1.00		\$68,259.30	\$68,259.30	\$0.00	0.0%
10.2134.128.00.0	Nurse Sub-SAU Directed	\$13,687.00	\$8,075.33		\$21,762.33	\$21,762.33	\$0.00	0.0%
10.2134.612.01.0	Field Trip Health Supplies	\$600.00			\$600.00	\$600.00	\$0.00	0.0%
10.2134.612.02.0	Field Trip Health Supplies	\$600.00			\$600.00	\$600.00	\$0.00	0.0%
10.2134.614.01.0	Expendable Supplies, Health	\$1,339.49			\$1,339.49	\$1,339.49	\$0.00	0.0%
10.2134.614.02.0	Expendable Supplies, Health	\$4,000.00			\$4,000.00	\$2,910.00	-\$(\$1,090.00)	-27.3%
10.2134.615.02.0	Teaching Mat, Health	\$194.18			\$194.18	\$144.18	-\$(\$50.00)	-25.7%
10.2134.730.01.0	Addl Equipment, Health	\$1,630.00			\$1,630.00	\$2,762.59	\$1,132.59	69.5%
10.2134.730.02.0	Addl Equip, Health	\$1,657.00			\$1,657.00	\$957.00	-\$(\$700.00)	-42.2%
10.2142.330.01.0	Evaluations	\$3,500.00			\$3,500.00	\$3,500.00	\$0.00	0.0%
10.2142.330.02.0	Evaluations	\$4,000.00			\$4,000.00	\$4,000.00	\$0.00	0.0%
10.2143.110.01.0	Psychologist Salary	\$33,475.00	\$8,525.00		\$42,000.00	\$42,000.00	\$0.00	0.0%
10.2143.110.02.0	Psychologist Salary	\$33,475.00	\$8,525.00		\$42,000.00	\$42,000.00	\$0.00	0.0%
10.2143.613.01.0	Testing Materials-Psychologist	\$1,510.00			\$1,510.00	\$1,510.00	\$0.00	0.0%
10.2143.613.02.0	Testing Materials-Psychologist	\$1,750.00			\$1,750.00	\$2,405.00	\$655.00	37.4%
10.2143.615.01.0	Teaching Materials-Psychologist	\$100.00			\$100.00	\$100.00	\$0.00	0.0%
10.2143.615.02.0	Teaching Materials-Psychologist	\$100.00			\$100.00	\$100.00	\$0.00	0.0%
10.2152.111.01.0	Speech and Language Salary	\$62,722.88	\$2,195.43		\$64,918.31	\$64,918.31	\$0.00	0.0%
10.2152.111.02.0	Speech and Language Salary	\$56,227.70	\$1,968.28		\$58,195.98	\$58,195.98	\$0.00	0.0%
10.2152.613.01.0	Testing Materials-Speech	\$570.00			\$570.00	\$200.00	-\$(\$370.00)	-64.9%
10.2152.613.02.0	Testing Materials, Speech	\$400.00			\$400.00	\$200.00	-\$(\$200.00)	-50.0%
10.2152.615.01.0	Teaching Mat, Speech	\$134.87			\$134.87	\$335.00	\$200.13	148.4%
10.2152.615.02.0	Teaching Mat, Speech	\$228.85			\$228.85	\$100.00	-\$(\$128.85)	-56.3%
10.2159.330.01.0	Contracted Services-Vision/Hearing	\$25,807.77	-\$(\$25,807.77)		\$0.00	\$0.00	\$0.00	#DIV/0!
10.2159.330.02.0	Contracted Services-Vision/Hearing	\$27,827.00	-\$(\$10,577.00)		\$17,250.00	\$17,250.00	\$0.00	0.0%
10.2162.330.01.0	Contracted Services-Physical Therapy	\$36,571.77	-\$(\$20,571.77)		\$16,000.00	\$16,000.00	\$0.00	0.0%
10.2162.330.02.0	Contracted Services-Physical Therapy	\$5,762.40	\$337.60		\$6,100.00	\$6,100.00	\$0.00	0.0%
10.2163.111.01.0	Occupational Therapy Salary	\$48,265.25	\$2,174.15		\$50,439.40	\$50,439.40	\$0.00	0.0%
10.2163.111.02.0	Occupational Therapy Salary	\$18,629.68	\$839.20		\$19,468.88	\$19,468.88	\$0.00	0.0%
10.2163.613.01.0	Testing Materials-Occupational Therapy	\$741.78			\$741.78	\$700.00	-\$(\$41.78)	-5.6%
10.2163.613.02.0	Testing Materials-Occupational Therapy	\$250.00			\$250.00	\$150.00	-\$(\$100.00)	-40.0%
10.2163.615.01.0	Teaching Materials-Occupational Therapy	\$1,021.48			\$1,021.48	\$730.00	-\$(\$291.48)	-28.5%
10.2163.615.02.0	Teaching Materials-Occupational Therapy	\$592.75			\$592.75	\$375.00	-\$(\$217.75)	-36.7%
10.2180.301.00.0	Medicaid Billing	\$1,800.00			\$1,800.00	\$4,000.00	\$2,200.00	122.2%
10.2192.111.00.0	Salaries, BCBA	\$74,160.00	-\$(\$1,242.18)		\$72,917.82	\$72,917.82	\$0.00	0.0%
		\$736,584.08	-\$(\$60,969.48)	\$0.00	\$675,614.60	\$675,445.46	-\$(\$169.14)	0.0%

Account	Description	FY23 Adopted Budget	Required by Law OR Contracted Reductions/Increases	Minus One-Time Expenses	FY24 Default Budget	FY24 Proposed Budget	\$ Diff	% Diff
10.2210.115.00.0	New Hire Orientation Comm Stipend	\$1,000.00			\$1,000.00	\$1,000.00	\$0.00	0.0%
10.2210.117.01.0	Mentor Stipends	\$1,000.00			\$1,000.00	\$5,000.00	\$4,000.00	400.0%
10.2210.117.02.0	Mentor Stipends	\$1,000.00			\$1,000.00	\$5,000.00	\$4,000.00	400.0%
10.2210.240.01.0	PD-CBA-BESSA	\$2,300.00			\$2,300.00	\$1,300.00	-\$(\$1,000.00)	-43.5%
10.2210.240.02.0	PD-CBA-BESSA	\$1,000.00			\$1,000.00	\$1,000.00	\$0.00	0.0%
10.2210.241.01.0	PD-CBA-BTA	\$31,500.00			\$31,500.00	\$27,500.00	-\$(\$4,000.00)	-12.7%
10.2210.241.02.0	PD-CBA-BTA	\$18,500.00			\$18,500.00	\$18,500.00	\$0.00	0.0%
10.2210.242.01.0	Staff Development	\$1,000.00			\$1,000.00	\$10,800.00	\$9,800.00	980.0%
10.2210.242.02.0	Staff Development	\$1,000.00			\$1,000.00	\$8,300.00	\$7,300.00	730.0%
10.2210.244.01.0	Staff Reimburse-AHP	\$1,300.00			\$1,300.00	\$1,100.00	-\$(\$200.00)	-15.4%
10.2210.244.02.0	Staff Reimburse-AHP	\$1,300.00			\$1,300.00	\$1,100.00	-\$(\$200.00)	-15.4%
10.2210.245.00.0	SAU Wide PD Activities	\$2,500.00			\$2,500.00	\$2,500.00	\$0.00	0.0%
10.2210.245.01.0	Prof Develop - Admin/Non-Union	\$2,000.00			\$2,000.00	\$2,200.00	\$200.00	10.0%
10.2210.245.02.0	Prof Develop - Admin/Non-Union	\$2,000.00			\$2,000.00	\$2,000.00	\$0.00	0.0%
10.2210.612.00.0	New Hire Orientation Supplies	\$800.00			\$800.00	\$1,200.00	\$400.00	50.0%
10.2212.321.00.0	Annual Asbestos Training	\$0.00			\$0.00	\$500.00	\$500.00	#DIV/0!
10.2222.112.01.0	Salary, Librarian	\$71,672.00			\$71,672.00	\$71,672.00	\$0.00	0.0%
10.2222.112.02.0	Salary, Librarian	\$25,481.00			\$25,481.00	\$25,481.00	\$0.00	0.0%
10.2222.430.01.0	Repair	\$94.34			\$94.34	\$94.34	\$0.00	0.0%
10.2222.430.02.0	Repair	\$25.00			\$25.00	\$28.75	\$3.75	15.0%
10.2222.444.02.0	Film Purchases	\$1,222.43			\$1,222.43	\$1,022.43	-\$(\$200.00)	-16.4%
10.2222.614.01.0	Expendable Supplies, Library	\$31.18			\$31.18	\$31.18	\$0.00	0.0%
10.2222.614.02.0	Expendable Supplies, Library	\$195.29			\$195.29	\$195.29	\$0.00	0.0%
10.2222.615.01.0	Teach. Matls, Library	\$299.00			\$299.00	\$249.00	-\$(\$50.00)	-16.7%
10.2222.615.02.0	Teach. Matls, Library	\$1.00			\$1.00	\$1.00	\$0.00	0.0%
10.2222.641.01.0	Books and Media	\$1,371.00			\$1,371.00	\$1,171.00	-\$(\$200.00)	-14.6%
10.2222.641.02.0	Books and Media	\$3,215.00			\$3,215.00	\$2,919.93	-\$(\$295.07)	-9.2%
10.2222.642.02.0	Publications	\$385.72			\$385.72	\$385.72	\$0.00	0.0%
10.2225.114.01.0	Technology Specialist	\$27,678.96	\$144.95		\$27,823.91	\$27,823.91	\$0.00	0.0%
10.2225.114.02.0	Technology Specialist	\$27,678.96	\$144.95		\$27,823.91	\$27,823.91	\$0.00	0.0%
10.2225.116.00.0	Network Manager	\$17,500.00	-\$(\$3,010.00)		\$14,490.00	\$14,490.00	\$0.00	0.0%
10.2225.434.01.0	Computer Repairs	\$850.00			\$850.00	\$850.00	\$0.00	0.0%
10.2225.434.02.0	Computer Repairs	\$850.00			\$850.00	\$850.00	\$0.00	0.0%
10.2225.613.01.0	Instruction Specific IT Supplies/Repairs	\$1,447.50			\$1,447.50	\$1,447.50	\$0.00	0.0%
10.2225.613.02.0	Instruction Specific IT Supplies/Repairs	\$1,350.00			\$1,350.00	\$1,350.00	\$0.00	0.0%

Account	Description	FY23 Adopted Budget	Required by Law OR Contracted Reductions/Increases	Minus One-Time Expenses	FY24 Default Budget	FY24 Proposed Budget	\$ Diff	% Diff
10.2225.614.01.0	Technology Supplies	\$1,000.00			\$1,000.00	\$1,000.00	\$0.00	0.0%
10.2225.614.02.0	Technology Supplies	\$1,000.00			\$1,000.00	\$1,000.00	\$0.00	0.0%
10.2225.738.01.0	Replacement Computer Equipment	\$0.00			\$0.00	\$16,500.00	\$16,500.00	#DIV/0!
10.2225.738.02.0	Replacement Computer Equipment	\$0.00			\$0.00	\$11,500.00	\$11,500.00	#DIV/0!
		\$251,548.38	-\$ (2,720.10)	\$0.00	\$248,828.28	\$296,886.96	\$48,058.68	19.3%

10.2310.110.00.0	Salaries, School Board	\$2,200.00			\$2,200.00	\$2,200.00	\$0.00	0.0%
10.2310.540.00.0	Advertising	\$1,500.00			\$1,500.00	\$2,000.00	\$500.00	33.3%
10.2310.550.00.0	Printing Town Report	\$300.00			\$300.00	\$1.00	-\$ (299.00)	-99.7%
10.2310.614.00.0	School Board Expenses	\$1,500.00			\$1,500.00	\$1,100.00	-\$ (400.00)	-26.7%
10.2310.810.00.0	Dues	\$4,500.00			\$4,500.00	\$4,000.00	-\$ (500.00)	-11.1%
10.2312.301.00.0	Secretary School Board	\$2,000.00	\$600.00		\$2,600.00	\$2,600.00	\$0.00	0.0%
10.2312.302.00.0	School Board Clerk	\$75.00			\$75.00	\$75.00	\$0.00	0.0%
10.2313.110.00.0	Salary, Treasurer	\$1,000.00			\$1,000.00	\$1,000.00	\$0.00	0.0%
10.2314.301.00.0	Checklist Supervisor	\$160.00			\$160.00	\$250.00	\$90.00	56.3%
10.2316.310.00.0	Negotiations	\$12,000.00			\$12,000.00	\$2,000.00	-\$ (10,000.00)	-83.3%
10.2317.301.00.0	Audit	\$9,500.00	\$1,000.00		\$10,500.00	\$10,500.00	\$0.00	0.0%
10.2318.301.00.0	Legal Services	\$7,000.00			\$7,000.00	\$12,000.00	\$5,000.00	71.4%
10.2320.310.00.0	District Assessment						\$0.00	#DIV/0!
		\$41,735.00	\$1,600.00	\$0.00	\$43,335.00	\$37,726.00	-\$ (5,609.00)	-12.9%

10.2400.110.01.0	Salaries, Principal	\$113,840.00	\$5,128.08		\$118,968.08	\$118,968.08	\$0.00	0.0%
10.2400.110.02.0	Salaries, Principal	\$102,695.00	\$4,626.22		\$107,321.22	\$107,321.22	\$0.00	0.0%
10.2400.112.01.0	Salaries - CIA Admin	\$1.00			\$1.00	\$36,001.00	\$36,000.00	#####
10.2400.112.02.0	Salaries - CIA Admin	\$1.00			\$1.00	\$36,001.00	\$36,000.00	#####
10.2400.114.01.0	Website Management Stipend	\$0.00			\$0.00	\$350.00	\$350.00	#DIV/0!
10.2400.114.02.0	Website Management Stipend	\$0.00			\$0.00	\$350.00	\$350.00	#DIV/0!
10.2400.115.01.0	Salaries, Secretary	\$80,664.86	\$4,525.62		\$85,190.48	\$85,190.48	\$0.00	0.0%
10.2400.115.02.0	Salaries, Secretary	\$73,580.67	\$7,434.86		\$81,015.53	\$81,015.53	\$0.00	0.0%
10.2400.118.00.0	USDA Wellness Coordinator	\$1,000.00			\$1,000.00	\$1,000.00	\$0.00	0.0%
10.2400.300.00.0	Prof. Services-Strategic Planning	\$6,000.00			\$6,000.00	\$6,000.00	\$0.00	0.0%
10.2400.332.00.0	Consulting Services	\$2,500.00			\$2,500.00	\$2,500.00	\$0.00	0.0%
10.2400.340.01.0	Print Management	\$2,200.00			\$2,200.00	\$2,350.00	\$150.00	6.8%
10.2400.340.02.0	Print Management	\$1,800.00			\$1,800.00	\$1,900.00	\$100.00	5.6%
10.2400.430.01.0	Equipment Repair	\$400.00			\$400.00	\$200.00	-\$ (200.00)	-50.0%
10.2400.430.02.0	Equipment Repair	\$550.00			\$550.00	\$590.00	\$40.00	7.3%

Account	Description	FY23 Adopted Budget	Required by Law OR Contracted Reductions/Increases	Minus One-Time Expenses	FY24 Default Budget	FY24 Proposed Budget	\$ Diff	% Diff
10.2400.442.01.0	Copier Lease	\$6,000.00	-\$2,884.65		\$3,115.35	\$3,115.35	\$0.00	0.0%
10.2400.442.02.0	Copier Lease	\$5,000.00	\$4,879.45		\$9,879.45	\$9,879.45	\$0.00	0.0%
10.2400.443.01.0	Copier Overages	\$500.00			\$500.00	\$650.00	\$150.00	30.0%
10.2400.443.02.0	Copier Overages	\$400.00			\$400.00	\$150.00	-\$250.00	-62.5%
10.2400.490.01.0	Service Agreements	\$5,400.00			\$5,400.00	\$5,650.00	\$250.00	4.6%
10.2400.490.02.0	Service Agreements	\$5,761.00			\$5,761.00	\$5,725.00	-\$36.00	-0.6%
10.2400.530.01.0	Phone-Contract-Principal	\$600.00			\$600.00	\$600.00	\$0.00	0.0%
10.2400.530.02.0	Phone-Contract-Principal	\$600.00			\$600.00	\$600.00	\$0.00	0.0%
10.2400.531.01.0	Telephone	\$4,450.00			\$4,450.00	\$4,450.00	\$0.00	0.0%
10.2400.531.02.0	Telephone	\$7,600.00			\$7,600.00	\$8,400.00	\$800.00	10.5%
10.2400.532.00.0	Network Services	\$10,300.00			\$10,300.00	\$10,500.00	\$200.00	1.9%
10.2400.534.01.0	Postage	\$455.00			\$455.00	\$455.00	\$0.00	0.0%
10.2400.534.02.0	Postage	\$525.00			\$525.00	\$525.00	\$0.00	0.0%
10.2400.550.01.0	Printing	\$50.00			\$50.00	\$50.00	\$0.00	0.0%
10.2400.550.02.0	Printing	\$270.00			\$270.00	\$320.00	\$50.00	18.5%
10.2400.580.01.0	Travel	\$665.00			\$665.00	\$560.00	-\$105.00	-15.8%
10.2400.580.02.0	Travel	\$840.00			\$840.00	\$830.00	-\$10.00	-1.2%
10.2400.581.01.0	Travel-Contract-Principal	\$600.00			\$600.00	\$600.00	\$0.00	0.0%
10.2400.581.02.0	Travel-Contract-Principal	\$600.00			\$600.00	\$600.00	\$0.00	0.0%
10.2400.610.01.0	Misc Hospitality	\$300.00			\$300.00	\$300.00	\$0.00	0.0%
10.2400.610.02.0	Misc Hospitality	\$250.00			\$250.00	\$250.00	\$0.00	0.0%
10.2400.614.01.0	Expendable Supplies	\$225.00			\$225.00	\$225.00	\$0.00	0.0%
10.2400.614.02.0	Expendable Supplies	\$650.00			\$650.00	\$475.00	-\$175.00	-26.9%
10.2400.650.00.0	Support Contracts/Hosted Services	\$93,646.00			\$93,646.00	\$96,157.00	\$2,511.00	2.7%
10.2400.653.00.0	Consulting Services	\$2,000.00			\$2,000.00	\$2,000.00	\$0.00	0.0%
10.2400.658.00.0	Site Licensing	\$6,000.00			\$6,000.00	\$6,000.00	\$0.00	0.0%
10.2400.733.01.0	Addtl Equipment	\$400.00			\$400.00	\$400.00	\$0.00	0.0%
10.2400.733.02.0	Addtl Equipment	\$300.00			\$300.00	\$300.00	\$0.00	0.0%
10.2400.810.00.0	Dues-SAU-Wide	\$114.00			\$114.00	\$114.00	\$0.00	0.0%
10.2400.810.01.0	Dues	\$606.66			\$606.66	\$606.66	\$0.00	0.0%
10.2400.810.02.0	Dues	\$606.67			\$606.67	\$606.67	\$0.00	0.0%
		\$540,946.86	\$23,709.58	\$0.00	\$564,656.44	\$640,831.44	\$76,175.00	13.5%

10.2600.116.01.0	Salaries, Maintenance	\$144,376.24	\$3,161.84		\$147,538.08	\$147,538.08	\$0.00	0.0%
10.2600.116.02.0	Salaries, Maintenance	\$136,139.96	\$9,658.59		\$145,798.55	\$145,797.35	-\$1.20	0.0%
10.2600.117.01.0	Custodian - ESY	\$1,500.00			\$1,500.00	\$1,500.00	\$0.00	0.0%

Account	Description	FY23 Adopted Budget	Required by Law OR Contracted Reductions/Increases	Minus One-Time Expenses	FY24 Default Budget	FY24 Proposed Budget	\$ Diff	% Diff
10.2600.117.02.0	Custodian - ESY	\$200.00			\$200.00	\$200.00	\$0.00	0.0%
10.2600.119.00.0	Facilities Specialist	\$11,580.00	\$4,205.28		\$15,785.28	\$15,785.28	\$0.00	0.0%
10.2600.130.01.0	Maintenance OT	\$1,000.00			\$1,000.00	\$1,000.00	\$0.00	0.0%
10.2600.130.02.0	Maintenance OT	\$1,000.00			\$1,000.00	\$1,000.00	\$0.00	0.0%
10.2600.391.01.0	Inspections	\$2,700.00			\$2,700.00	\$5,500.00	\$2,800.00	103.7%
10.2600.391.02.0	Inspections	\$3,781.00			\$3,781.00	\$6,200.00	\$2,419.00	64.0%
10.2600.392.00.0	3 YR Asbestos Inspection-RMMS	\$1.00			\$1.00	\$1.00	\$0.00	0.0%
10.2600.400.01.0	Contracted Field Maint.	\$700.00			\$700.00	\$800.00	\$100.00	14.3%
10.2600.400.02.0	Contracted Field Maint.	\$1,900.00			\$1,900.00	\$1,200.00	-\$700.00	-36.8%
10.2600.402.01.0	Pest Control	\$600.00			\$600.00	\$600.00	\$0.00	0.0%
10.2600.402.02.0	Pest Control	\$600.00			\$600.00	\$600.00	\$0.00	0.0%
10.2600.413.01.0	Regular Water Testing	\$3,400.00			\$3,400.00	\$3,000.00	-\$400.00	-11.8%
10.2600.413.02.0	Regular Water Testing	\$3,400.00			\$3,400.00	\$3,800.00	\$400.00	11.8%
10.2600.421.01.0	Trash Removal	\$7,500.00			\$7,500.00	\$8,600.00	\$1,100.00	14.7%
10.2600.421.02.0	Trash Removal	\$6,000.00			\$6,000.00	\$8,600.00	\$2,600.00	43.3%
10.2600.422.01.0	Snow Plowing & Sanding	\$9,000.00			\$9,000.00	\$10,500.00	\$1,500.00	16.7%
10.2600.422.02.0	Snow Plowing & Sanding	\$11,000.00			\$11,000.00	\$13,000.00	\$2,000.00	18.2%
10.2600.424.01.0	Contracted Grounds/Mowing	\$10,000.00			\$10,000.00	\$10,000.00	\$0.00	0.0%
10.2600.424.02.0	Contracted Grounds/Mowing	\$12,000.00			\$12,000.00	\$12,000.00	\$0.00	0.0%
10.2600.430.01.0	Repair, Equip Non-Instruct	\$1,575.00			\$1,575.00	\$1,800.00	\$225.00	14.3%
10.2600.430.02.0	Repair, Equip Non-Instruct	\$2,000.00			\$2,000.00	\$1,800.00	-\$200.00	-10.0%
10.2600.431.01.0	Heating/ventilating Svcs	\$12,000.00			\$12,000.00	\$12,000.00	\$0.00	0.0%
10.2600.431.02.0	Heating/ventilating Svcs	\$10,000.00			\$10,000.00	\$7,000.00	-\$3,000.00	-30.0%
10.2600.432.01.0	Fire Alarm	\$2,250.00			\$2,250.00	\$2,500.00	\$250.00	11.1%
10.2600.432.02.0	Fire Alarm	\$800.00			\$800.00	\$1,500.00	\$700.00	87.5%
10.2600.433.01.0	Plumbing Maintenance	\$1,750.00			\$1,750.00	\$2,000.00	\$250.00	14.3%
10.2600.433.02.0	Plumbing Maintenance	\$2,050.00			\$2,050.00	\$1,500.00	-\$550.00	-26.8%
10.2600.434.01.0	Electrical Maintenance	\$1,500.00			\$1,500.00	\$1,800.00	\$300.00	20.0%
10.2600.434.02.0	Electrical Maintenance	\$1,400.00			\$1,400.00	\$1,000.00	-\$400.00	-28.6%
10.2600.435.01.0	Water System Testing	\$1,500.00			\$1,500.00	\$1,500.00	\$0.00	0.0%
10.2600.435.02.0	Water System Testing	\$2,000.00			\$2,000.00	\$1,500.00	-\$500.00	-25.0%
10.2600.436.01.0	Septic System Svcs	\$1,000.00			\$1,000.00	\$1,000.00	\$0.00	0.0%
10.2600.436.02.0	Septic System Svcs	\$1,000.00			\$1,000.00	\$1,000.00	\$0.00	0.0%
10.2600.437.01.0	Painting	\$225.00			\$225.00	\$300.00	\$75.00	33.3%
10.2600.437.02.0	Painting	\$500.00			\$500.00	\$300.00	-\$200.00	-40.0%
10.2600.439.01.0	General Maintenance	\$11,650.00			\$11,650.00	\$12,000.00	\$350.00	3.0%

Account	Description	FY23 Adopted Budget	Required by Law OR Contracted Reductions/Increases	Minus One-Time Expenses	FY24 Default Budget	FY24 Proposed Budget	\$ Diff	% Diff
10.2600.439.02.0	General Maintenance	\$10,500.00			\$10,500.00	\$9,000.00	-\$1,500.00	-14.3%
10.2600.490.01.0	Service Contracts	\$7,000.00			\$7,000.00	\$11,400.00	\$4,400.00	62.9%
10.2600.490.02.0	Service Contracts	\$12,500.00			\$12,500.00	\$10,200.00	-\$2,300.00	-18.4%
10.2600.520.00.0	Insurance Liability	\$25,769.00	\$2,319.00		\$28,088.00	\$28,088.00	\$0.00	0.0%
10.2600.531.00.0	Phone-Contract-FacSpec	\$0.00			\$0.00	\$200.00	\$200.00	#DIV/0!
10.2600.580.00.0	Travel-Contract-FacSpec	\$0.00			\$0.00	\$200.00	\$200.00	#DIV/0!
10.2600.580.01.0	Mileage-Facilities	\$0.00			\$0.00	\$300.00	\$300.00	#DIV/0!
10.2600.580.02.0	Mileage-Facilities	\$0.00			\$0.00	\$300.00	\$300.00	#DIV/0!
10.2600.614.00.0	Expendable Supplies	\$300.00			\$300.00	\$500.00	\$200.00	66.7%
10.2600.614.01.0	Expendable Supplies	\$11,675.00			\$11,675.00	\$12,500.00	\$825.00	7.1%
10.2600.614.02.0	Expendable Supplies	\$9,000.00			\$9,000.00	\$9,500.00	\$500.00	5.6%
10.2600.622.01.0	Utility Svcs Electric	\$42,000.00			\$42,000.00	\$48,000.00	\$6,000.00	14.3%
10.2600.622.02.0	Utility Svcs Electric	\$39,000.00			\$39,000.00	\$46,000.00	\$7,000.00	17.9%
10.2600.624.01.0	Heating Fuel - Oil	\$38,000.00			\$38,000.00	\$79,500.00	\$41,500.00	109.2%
10.2600.624.02.0	Heating Fuel - Oil	\$25,000.00			\$25,000.00	\$42,500.00	\$17,500.00	70.0%
10.2600.625.01.0	Heating Fuel - Propane	\$2,200.00			\$2,200.00	\$2,200.00	\$0.00	0.0%
10.2600.625.02.0	Heating Fuel - Propane	\$5,500.00			\$5,500.00	\$7,500.00	\$2,000.00	36.4%
10.2600.737.01.0	Replacement Equipment	\$825.00			\$825.00	\$1,000.00	\$175.00	21.2%
10.2600.737.02.0	Replacement Equipment	\$1,000.00			\$1,000.00	\$1,000.00	\$0.00	0.0%
10.2600.890.00.0	FY Facility/Maint Purchases	\$20,200.00		-\$20,200.00	\$0.00	\$6,500.00	\$6,500.00	#DIV/0!
		\$672,047.20	\$19,344.71	-\$20,200.00	\$671,191.91	\$764,109.71	\$92,917.80	13.8%

10.2700.510.01.0	Reg Ed-Transportation-Contract-Vendor	\$142,476.00	\$11,628.00		\$154,104.00	\$154,104.00	\$0.00	0.0%
10.2700.510.02.0	Reg Ed-Transportation-Contract-Vendor	\$142,476.00	\$11,628.00		\$154,104.00	\$154,104.00	\$0.00	0.0%
10.2700.626.01.0	Reg Ed-Gasoline/Diesel Fuel-Vendor	\$11,000.00			\$11,000.00	\$20,000.00	\$9,000.00	81.8%
10.2700.626.02.0	Reg Ed-Gasoline/Diesel Fuel-Vendor	\$11,000.00			\$11,000.00	\$20,000.00	\$9,000.00	81.8%
10.2721.510.01.0	Reg Ed Transportation-BH & Other-Vendor	\$10,585.00			\$10,585.00	\$10,546.50	-\$38.50	-0.4%
10.2721.510.02.0	Reg Ed Transportation-BH & Other-Vendor	\$9,834.50			\$9,834.50	\$10,546.50	\$712.00	7.2%
10.2722.510.01.0	Spec Ed-Transportation-Vendor	\$105,700.00	-\$17,800.00		\$87,900.00	\$87,900.00	\$0.00	0.0%
10.2722.510.02.0	Spec Ed-Transportation-Vendor	\$249,470.00	\$74,530.00		\$324,000.00	\$324,000.00	\$0.00	0.0%
		\$682,541.50	\$79,986.00	\$0.00	\$762,527.50	\$781,201.00	\$18,673.50	2.4%

10.2900.132.00.0	Attendance Bonus-Professional	\$9,800.00	-\$4,800.00		\$5,000.00	\$5,000.00	\$0.00	0.0%
10.2900.133.00.0	Longevity Stipend	\$10,000.00	-\$4,000.00		\$6,000.00	\$6,000.00	\$0.00	0.0%
10.2900.134.00.0	Health Insurance Opt-Out	\$44,000.00	-\$1,000.00		\$43,000.00	\$43,000.00	\$0.00	0.0%
10.2900.138.00.0	Retirement Benefit	\$0.00	\$43,428.60		\$43,428.60	\$43,428.60	\$0.00	0.0%

Account	Description	FY23 Adopted Budget	Required by Law OR Contracted Reductions/Increases	Minus One-Time Expenses	FY24 Default Budget	FY24 Proposed Budget	\$ Diff	% Diff
10.2900.211.00.0	Health Insurance	\$1,049,958.63	\$102,096.05		\$1,152,054.68	\$1,152,054.68	\$0.00	0.0%
10.2900.212.00.0	Dental Insurance	\$38,011.66	-\$422.12		\$37,589.54	\$37,589.54	\$0.00	0.0%
10.2900.213.00.0	Life Insurance	\$28,427.14	\$4,461.31		\$32,888.45	\$32,888.45	\$0.00	0.0%
10.2900.218.00.0	403B Match	\$0.00	\$4,500.00		\$4,500.00	\$4,500.00	\$0.00	0.0%
10.2900.220.00.0	Fica	\$411,046.90	\$10,501.55		\$421,548.45	\$421,548.45	\$0.00	0.0%
10.2900.231.00.0	Employee Retirement	\$84,134.33	\$3,942.62		\$88,076.95	\$88,076.95	\$0.00	0.0%
10.2900.232.00.0	Teacher Retirement	\$786,753.11	\$32,458.22		\$819,211.33	\$819,211.33	\$0.00	0.0%
10.2900.250.00.0	Unemployment Compensation	\$3,432.00	\$171.60		\$3,603.60	\$3,603.60	\$0.00	0.0%
10.2900.260.00.0	Workmans Compensation	\$15,054.00	\$752.70		\$15,806.70	\$15,806.70	\$0.00	0.0%
		\$2,480,617.77	\$192,090.53	\$0.00	\$2,672,708.30	\$2,672,708.30	\$0.00	0.0%

10.4300.301.01.0	Architect Design	\$0.00			\$0.00	\$0.00	\$0.00	#DIV/0!
10.4300.301.02.0	Architect Design	\$0.00			\$0.00	\$0.00	\$0.00	#DIV/0!
10.4600.300.00.0	Site Development-RMMS	\$0.00			\$0.00	\$1.00	\$1.00	#DIV/0!
10.4600.300.00.0	Site Development-CSDA	\$0.00			\$0.00	\$1.00	\$1.00	#DIV/0!
		\$0.00	\$0.00	\$0.00	\$0.00	\$2.00	\$2.00	#DIV/0!

10.5110.910.00.0	Bond Principal	\$35,000.00	\$30,219.15		\$65,219.15	\$65,219.15	\$0.00	0.0%
10.5120.830.00.0	Bond Interest	\$38,200.00	\$24,960.42		\$63,160.42	\$63,160.42	\$0.00	0.0%
		\$73,200.00	\$55,179.57	\$0.00	\$128,379.57	\$128,379.57	\$0.00	0.0%

10.5221.930.00.0	Transfer To Food Service	\$165,000.00			\$165,000.00	\$165,000.00	\$0.00	0.0%
10.5222.930.00.0	Transfer to Other Special Revenue	\$190,000.00			\$190,000.00	\$190,000.00	\$0.00	0.0%
10.5252.930.00.0	Transfer to Expendable Trust						\$0.00	#DIV/0!
10.5253.930.00.0	Transfer to Expendable Trust-Special Education						\$0.00	#DIV/0!
		\$355,000.00	\$0.00	\$0.00	\$355,000.00	\$355,000.00	\$0.00	0.0%

\$10,525,347.50	\$656,267.53	-\$55,738.00	\$11,125,877.03	\$11,283,450.00	\$157,572.97	1.4%
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Operating Budget
BTA
Maintenance Trust
Special Ed Trust
SAU Budget

FY23 Budget
\$10,525,348.00
\$75,000.00
\$25,000.00
\$407,208.00
\$11,032,556.00

FY24 Default	FY24 Budget
\$11,126,603.44	\$11,283,450.00
\$155,000.00	\$155,000.00
\$25,000.00	\$25,000.00
\$446,191.00	\$446,191.00
\$11,752,794.44	\$11,909,641.00

FY24 Default Budget - Reasons			
Required by Law OR Contracted Increases/Decreases			
Account Range	Range Totals	Detail	
		Amount	Reason
1100-1199	\$54,241.20	\$36,615.20	FY24 Personnel Contracts
		\$17,626.00	FY24 Teacher Lane Changes
1200-1299	\$293,805.52	-\$10,770.06	FY24 Personnel Contracts
		\$92,260.00	Required
		\$10,295.00	Contracted Services
		\$202,020.58	Out-of-District Tuition/Services
2000-2199	-\$60,969.48	-\$4,350.54	FY24 Personnel Contracts
		-\$56,618.94	Contracted Services
2200-2399	-\$1,120.10	-\$2,120.10	FY24 Personnel Contracts
		\$1,000.00	Contracted Services
2400-2499	\$23,709.58	\$21,714.78	FY24 Personnel Contracts
		\$1,994.80	Contracted Services
2600-2699	\$19,344.71	\$17,025.71	FY24 Personnel Contracts
		\$2,319.00	Contracted Services
2700-2799	\$79,986.00	\$23,256.00	Regular Ed Bus Rate Increases
		\$56,730.00	Special Ed Bus Rate/Service Increases
2800-2999	\$192,090.53	\$101,096.05	Health Insurance Increases
		-\$422.12	Dental Insurance Increases
		\$4,461.31	Life Insurance
		\$36,400.84	NHRS Increase
		\$10,501.55	FICA
		-\$3,375.70	Unemployment/Workers Comp/Other
		\$43,428.60	Retirement Benefit
5100-5999	\$55,179.57	\$55,179.57	Bond payment reduction
5200-5299	\$0.00	\$0.00	Transfer Increases
	\$656,267.53		

One-Time Expenses			
Account Range	Range Totals	Detail	
		Amount	Reason
1100-1199	-\$35,538.00	-\$35,538.00	FY23 Teacher Lane Changes
2600-2699	-\$20,200.00	-\$20,200.00	FY23 Maintenance Expense
	-\$55,738.00		

FY24 Default Budget - Summary							
Account		FY23 Adopted Budget	Required by Law OR Contracted Reductions/ Increases	Minus One-Time Expense	FY24 Default Budget	FY24 Proposed Budget	Diff
	1100-1199	\$2,637,646	\$54,241	-\$35,538	\$2,656,349	\$2,576,109	-\$80,240
	1200-1299	\$2,053,481	\$293,806	\$0	\$2,347,287	\$2,355,050	\$7,764
	2100-2199	\$736,584	-\$60,969	\$0	\$675,615	\$675,445	-\$169
	2200-2299	\$251,548	-\$2,720	\$0	\$248,828	\$296,887	\$48,059
	2300-2399	\$41,735	\$1,600	\$0	\$43,335	\$37,726	-\$5,609
	2400-2499	\$540,947	\$23,710	\$0	\$564,656	\$640,831	\$76,175
	2600-2699	\$672,047	\$19,345	-\$20,200	\$671,192	\$764,110	\$92,918
	2700-2799	\$682,542	\$79,986	\$0	\$762,528	\$781,201	\$18,674
	2900-2999	\$2,480,618	\$192,091	\$0	\$2,672,708	\$2,672,708	\$0
	5110-5120	\$73,200	\$55,180	\$0	\$128,380	\$128,382	\$2
	5222-5229	\$355,000	\$0	\$0	\$355,000	\$355,000	\$0
Operating		\$10,525,348	\$656,268	-\$55,738	\$11,125,877	\$11,283,450	\$157,573
SAU Assessment		\$407,208			\$407,208	\$446,191	
BTA		\$0			\$0	\$0	
Maint. Trust		\$75,000			\$75,000	\$155,000	
Spec Ed Trust		\$25,000			\$25,000	\$25,000	
Total		\$11,032,556			\$11,633,085	\$11,909,641	

Estimated FY24 Brookline Tax Cap Analysis

	FY22 Actual	FY23 Actual		FY24	
	BSD	BSD	% change	BSD	% change
Brookline Operating Budget	\$ 10,025,776	\$ 10,525,348	5.0%	\$ 11,283,450	7.2%
Local Revenue	\$ 822,708	\$ 760,519	-7.6%	\$ 1,012,000	33.1%*
Brookline Net Budget	\$ 9,704,304	\$ 9,764,829	0.6%	\$ 10,271,450	5.2%
Adequacy	\$ 2,178,666	\$ 2,448,347	12.4%	\$ 2,247,881	-8.2%
Retained Grant	\$ 619,234	\$ 466,136	-24.7%	\$ 654,148	40.3%
Tax Effort	\$ 6,906,404	\$ 6,850,346	-0.8%	\$ 7,369,421	7.6%
Tax Base	\$ 684,665,472	\$ 694,876,266	1.5%	\$ 708,773,791	2.0%
Tax Rate	\$ 10.09	\$ 9.86	-2.3%	\$ 10.40	5.5%
Max Tax Effort	\$ 6,812,734	\$ 7,460,000	8.0%	\$ 7,398,373	8.0%
Tax Rate on Max Tax Effort	\$ 9.95	\$ 10.74	6.4%	\$ 10.44	5.9%

Local Revenue			
PK Tuition	\$13,000	\$19,000	\$18,000
Earnings	\$2,000	\$1,000	\$1,000
F/S	\$165,000	\$165,000	\$165,000
Special Ed Aid	\$122,546	\$188,847	\$188,000
Grants	\$190,000	\$190,000	\$190,000
Medicaid	\$21,500	\$20,000	\$20,000
Other Local*	\$37,000	\$76,672	\$50,000
Kindergarten Aid-one time	\$131,662	\$0	\$0
Subtotal	\$682,708	\$660,519	\$632,000
Voted FB	\$140,000	\$100,000	\$180,000
FB to Reduce Taxes			\$200,000
	\$822,708	\$760,519	\$1,012,000

*Impact fees, HealthTrust, facility rental, etc

Current Tax Effort Difference from Max Tax Effort: \$ (28,953) 8.0%

----- Forwarded message -----

From: **James A. O'Shaughnessy** <JOShaughnessy@dwmlaw.com>

Date: Wed, Dec 14, 2022 at 8:59 AM

Subject: Tax cap question

To: Corey, Andrew <andrew.corey@sau41.org>

Hi Andy:

You asked me to provide legal guidance regarding the application of the tax cap to the budget and other warrant articles in the Brookline School District. By way of background, the District adopted a 8% tax cap pursuant to RSA 32:5-c, which asked whether the voters were in favor of implementing “a tax cap whereby the [School Board] shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year's actual amount of local taxes raised, by more than 5%?” Because the voters adopted the tax cap, the School Board may not propose an annual budget that exceeds the same budget the local taxes raised for the prior fiscal year, as shown on the same budget, by more than 8%. The tax cap statute, RSA 32:5-b states:

“In a town or district that has adopted this section, the estimated amount of local taxes to be raised for the fiscal year, as shown on the budget certified by the governing body or the budget committee and posted with the warrant for the annual meeting pursuant to RSA 32:5, shall not exceed the local taxes raised for the prior year . . . by more than the tax cap authorized when this section was adopted.”

Accordingly, the 8% tax cap only limits the amount that the School Board can propose in its operating budget. The tax cap is only a limitation on the amount that the School Board can propose in its operating budget. The statute expressly states that the voters may override the cap and approve a larger operating budget at deliberative session pursuant to a simple majority vote. Additionally, the tax cap does not limit how much can be proposed in the other non-operating budget warrant articles on the warrant; thus, special warrant articles and articles seeking approval of CBA cost items are not subject to the tax cap. Finally, the tax cap is not a limit on how much the voters can actually appropriate at the meeting as a whole – it is only a limit on the budget that is submitted to the voters for consideration.

I would be happy to discuss if there are any further questions on this matter.

Sincerely,

James A. O'Shaughnessy

Attorney

603.792.7411 Direct

jshaughnessy@dwmlaw.com

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