



CMS PANTHERS

# Superintendent and School Committee's FY23 Adopted Budget



Concord Public Schools  
Concord, Massachusetts



Ms. McGuire's 1st Grade - Working on an Art lesson!!



Ms. Paliotti's 3<sup>rd</sup> Grade – Preparing for Thanksgiving!!

March 2022

[www.concordps.org](http://www.concordps.org)

## **Concord Public School Committee**

Cynthia Rainey, Chair

Alexa Anderson, Vice Chair

Courtland Booth

Tracey Marano

Carrie Rankin

## **Concord Public School Administration**

Dr. Laurie Hunter, Superintendent of Schools

Jared M. Stanton, Assistant Superintendent of Finance and Operations

Kristen Herbert, Assistant Superintendent of Teaching and Learning

Andrew Nyamekye, Director of Diversity, Equity, & Inclusion

Debbie Dixon, Interim Director of Student Services

Peter Kelly, Director of Information Technology

Naomi Krakow, Alcott School Principal

Angel Charles, Thoreau School Principal

Matthew Lucey, Willard School Principal

Justin Cameron, Concord Middle School Principal

Denise Zahn, Human Resources Manager

Russell Hughes, Facilities Manager

Bryce MacKnight, Food Services Manager

John Arena, Transportation Manager



## Mission

*Educate all students in becoming lifelong learners, creative thinkers, caring citizens, and responsible contributors in a global society.*



CMS 7<sup>th</sup> Grade Choir and Honors Choir

## Core Values and Beliefs

*Academic Excellence*

*Respectful and Empathic Community*

*Educational Equity*

*Continuous Improvement*

*Professional Collaboration*



CMS MASCOT – Panther greeting students!



CMS Lego Robotics Team at Regional Competition!!

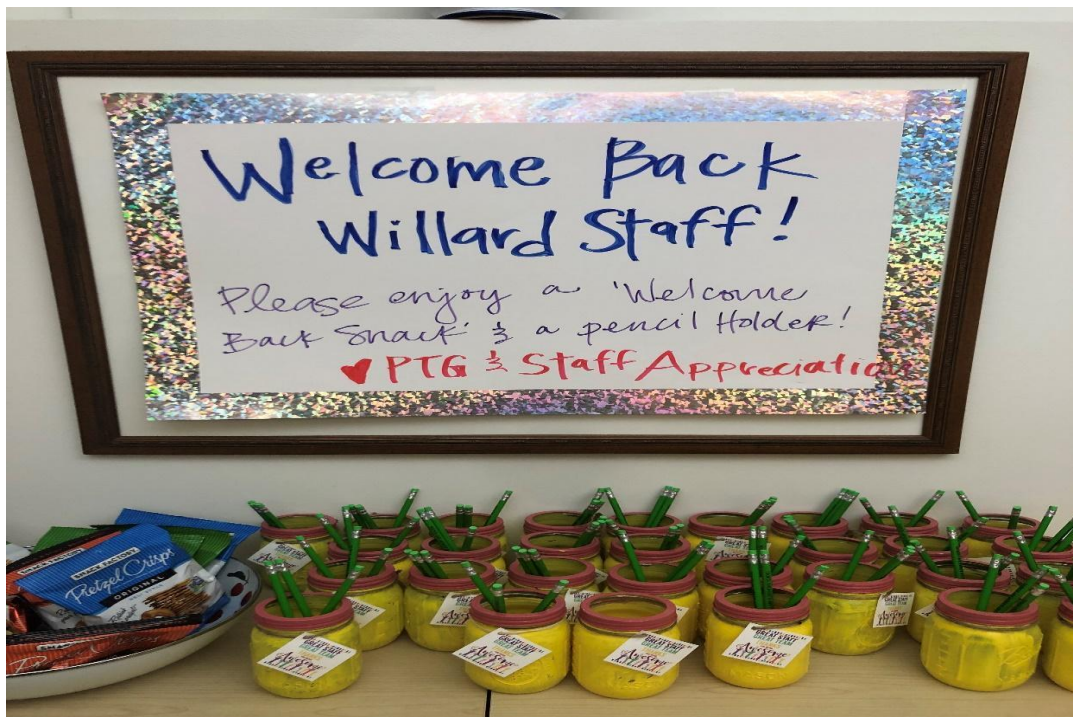
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# Section I: Introduction



WELCOME BACK!!!





## **Executive Summary**

The Concord Public Schools (CPS) participated in the FY2023 budget development process with a vote of the School Committee on January 18, 2022 where the Superintendent's Recommended budget was approved. The district administration began the budget process working with internal stakeholders and the school committee to develop the budget, and carried the process through to a budget that was adopted by the School Committee. The core budgeting principles include the following:

- Students and their learning are at the center of decisions;
- Teaching and learning conditions matter for student success;
- Requested resources for programs, services, and activities reflect the District's core values of academic excellence, respectful and empathic community, professional collaboration, educational equity, and continuous improvement;
- The balance between responsive and reasonable operating budgets and the impact on taxpayers is maintained.

## **Zero-Based Budgeting**

CPS implemented a zero-based budgeting process as part of the 2018-2019 Superintendent's Goals and Action Plan. Zero-based budgeting requires staff to begin budget development at \$0.00. Every department head and every principal analyzed their internal operations to identify all anticipated costs. Costs were documented and reviewed to ensure alignment with the core budgeting principals and district goals. Other budget methodologies emphasize cost drivers, focusing documentation and analysis on identified financial pressures. The zero-based process extends the same analysis traditionally reserved for identified cost drivers to all costs, no matter how large or small.

## **Budget Overview**

Since 2007, the Concord Public School district has been able to develop budgets that do not require an override request to the Concord voters. The FY23 request continues this trend by providing sustainable growth to the taxpayers and sufficient funding for educational programs. As a result of the FY23 zero-base budget process, the district administration and School Committee have recommended an operating budget increase of 3.45%. The FY23 recommended budget is \$43,148,899, an increase of \$1,440,475 from the FY22 approved budget. See the CPS School Committee Approved Line Item Budget in appendix item (E).

## **Strategic Initiatives and Objectives**

### **COVID in the Schools**

The pandemic continued to impact the schools throughout all of 2021. In the first half of 2021, the school shifted from a hybrid model and welcomed all students back to school full-time in April. Strict protocols remained in place, including distancing, masks, and limited group gatherings. By the spring, a reduction in case counts allowed for removing masks outdoors. As

the school opened for the 2021-2022 school year, masks remained in place while distancing, and regular programming returned. A vaccine mandate was instituted through full cooperation of the bargaining units for all staff. Student vaccine rates average close to 90%. The schools offered several vaccine clinics on site with great support from the Concord public health officials. The schools offered voluntary pool testing and began to utilize antigen testing as the Omicron variant surge occurred in December. A streamlined reporting process allowed for ongoing community access to a data dashboard to share current positive case counts.

### **Diversity, Equity, and Inclusion**

Creating a Director of Diversity, Equity, and Inclusion position fostered a visible focus on these efforts beginning in July of 2021. Director Andrew Nyamekye launched an entry plan to gather feedback from a wide range of stakeholders, holding a number of focus groups. An equity audit also launched beginning with the Class of 2021 in the spring, which will formally gather the perspectives of students, staff, and families in the work toward racial equity. The community's response to the new position indicated a readiness and need for the ongoing discussions.

### **Special Education**

The district's intensive special education programs continued to thrive. Dozens of high needs students received service in social-emotional needs, autism spectrum disorders, and language-based disabilities. In the upcoming budget and school year, the goal is to complete the continuum from Preschool through Post-Secondary. In its exciting initial season, a Unified Track and Basketball program kicked off at CCHS, allowing an opportunity for special education and general education students to play together. Additionally, Interim Director of Student Services Deborah Dixson embarked on an overview of special education processes to increase consistency across the schools.

### **Literacy**

Among a number of goals related to teaching and learning is a focus on literacy instruction and utilizing data and research-based strategies to identify needs and intervene where learning gaps exist. All schools now collect data using the same online platform and provide services based on the results. These services include a priority on phonics instruction following the recently released Massachusetts Department of Elementary and Secondary Dyslexia Guidelines.

## Concord Middle School Project

With great appreciation and thanks, the Concord Middle School project reached the conclusion of feasibility and schematic design. The school's design integrates a team teaching model that allows for a focus on the whole child and support for an integrated approach to instruction. Professional development through the operating budget is underway for both team teaching and a co-teaching approach to special education in preparation for the new school.

## COVID19 Expenses

Below is an update of COVID costs incurred by CPS through June 30, 2021. These amounts represent total costs incurred by the District, both grant and General Fund supported.

Category	Amount
Building Alterations	211,584
Cleaning supplies/Equipment	97,779
Contracted Services	38,241
Curriculum supplies	22,074
Payroll - Student Supervisors & Summer Work Stipends	294,808
Testing	33,261
PPE	89,019
Remote Learning Hardware	130,230
Remote Learning Software	70,308
<b>Totals:</b>	<b>987,304</b>



### **Category Examples**

**Building Alterations** – Signage, plexiglass barriers, tent rentals, storage rentals, outdoor classrooms, sneeze guards, classroom air filters, air scrubbers

**Cleaning Supplies/Equipment** – Disinfectant, wiper pails, backpack sprayers and solution, sanitizing wipes, other misc. cleaning supplies

**Contracted Services** – Nursing services, Pooled Testing, facility and safety evaluations

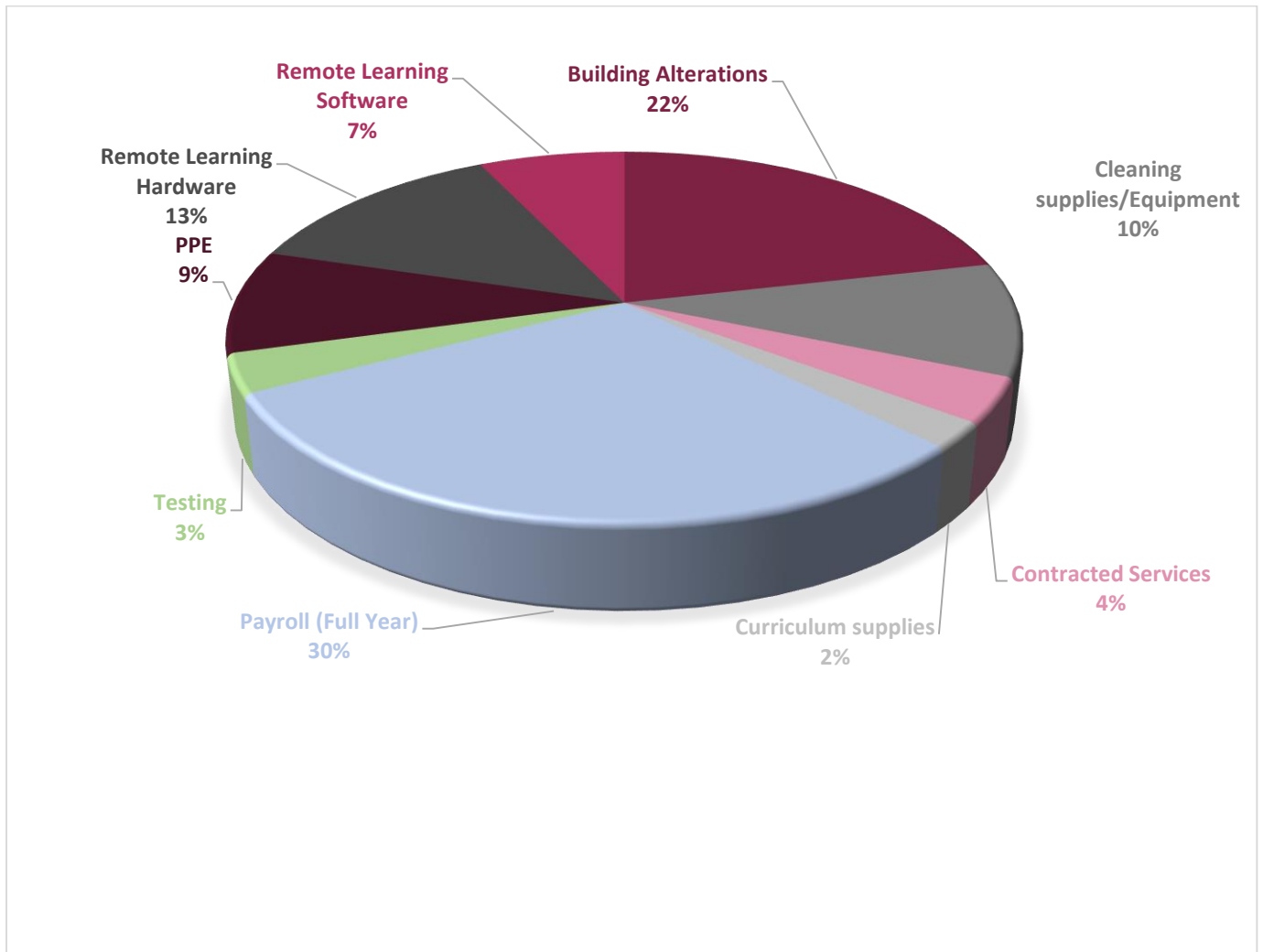
**Curriculum Supplies** – Non technology curriculum items to facilitate the hybrid learning environment

**PPE** – Masks, hand sanitizer, gloves, gowns, specialized masks and face shields

**Remote Learning Hardware** – Laptops, webcams, tablets, and other specialized hardware for remote learning

**Remote Learning Software** – Curriculum software purchases and subscriptions to facilitate online learning, Seesaw, Zoom, DreamBox.

## COVID19 Expenses



Budget Status						
Entity	Grant Name	Fund Code	Grant Budget	Expended	Remaining Balance	Grant Expiration
CPS	ESSER I	102	467,775	467,775	-	12/31/2021
CPS	CARES Act (Municipal)	N/A	126,825	126,825	-	12/31/2020
CPS	DESE Emergency Relief	113	112,379	-	112,379	9/30/2022
CPS	ESSER II	115	453,100	-	453,100	9/30/2023
CPS	ESSER III	TBD	995,840	-	995,840	9/30/2024
Totals:			2,155,919	594,600	1,561,319	

## Enrollment

The 5-year outlook based upon the historical actuals is stable for the district. There are no anticipated policies or DESE changes that would affect student enrollment. See appendix (B) for the most recent NESDEC Enrollment Report.

Oct. 1, 2020 Enrollment	K-5 Ratios		Oct. 1	Oct. 1	Nov. 1	Dec. 1	Jan. 1	Feb. 1	Mar. 1	Apr. 1	May 1	June 1	K-5 Ratios	
with K-5 Ratios	2020-2021		2020	2021	2021	2021	2022	2022	2022	2022	2022	2022	2021-2022	
CCHS														
9			339	316										
10			340	332										
11			322	339										
12			311	325										
Other			5	11										
<b>TOTAL CCHS:</b>			<b>1317</b>	<b>1323</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
Peabody & Sanborn														
6			216	235										
7			230	217										
8			238	236										
<b>TOTAL PEABODY &amp; SANBORN:</b>			<b>684</b>	<b>688</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
	2020-2021	10/01/20											2021-2022	10/01/21
Alcott	Sections	Ratio											Sections	Ratio
K	5	11.2	56	55									3	18.3
1	5	15.0	75	59									3	19.7
2	5	15.8	79	72									4	18.0
3	5	15.0	75	82									4	20.5
4	4	16.3	65	71									4	17.8
5	5	17.2	86	60									4	15.0
<b>TOTAL ALCOTT:</b>	<b>29</b>		<b>436</b>	<b>399</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22</b>	
	2020-2021	10/01/20											2021-2022	10/01/21
Thoreau	Sections	Ratio											Sections	Ratio
K	6	9.3	56	63									4	15.8
1	5	14.8	74	64									4	16.0
2	5	14.4	72	77									4	19.3
3	5	16.4	82	74									4	18.5

4	5	14.6	73	82									4	20.5
5	4	18.0	72	75									4	18.8
<b>TOTAL THOREAU:</b>	30		429	435	0	0	0	0	0	0	0	0	24	
	2020-2021	10/01/20											2021-2022	10/01/21
<b>Willard</b>	<b>Sections</b>	<b>Ratio</b>											<b>Sections</b>	<b>Ratio</b>
K	5	12.6	63	64									4	16.0
1	5	13.8	69	70									4	17.5
2	5	13.6	68	71									4	17.8
3	5	14.4	72	76									4	19.0
4	5	14.2	71	74									4	18.5
5	5	15.0	75	71									4	17.8
<b>TOTAL WILLARD:</b>	30		418	426	0	0	0	0	0	0	0	0	24	
<b>TOTAL K-12</b>														
Elementary - Grades K-5			1283	1260	0	0	0	0	0	0	0	0		
Elementary - Grades 1-5			1108	1078	0	0	0	0	0	0	0	0		
Middle - Grades 6-8			684	688	0	0	0	0	0	0	0	0		
CPS - Grades K-8			1967	1948	0	0	0	0	0	0	0	0		
CCHS - Grades 9-12			1317	1323	0	0	0	0	0	0	0	0		
<b>TOTAL K-12: (Not including OOD SPED)</b>			3284	3271	0	0	0	0	0	0	0	0		
<b>Worksheet</b>														
Kindergarten			175	182	0	0	0	0	0	0	0	0		
1			218	193	0	0	0	0	0	0	0	0		
2			219	220	0	0	0	0	0	0	0	0		
3			229	232	0	0	0	0	0	0	0	0		



4			209	227	0	0	0	0	0	0	0	0		
5			233	206	0	0	0	0	0	0	0	0		
TOTAL Grades K-5:			1283	1260	0	0	0	0	0	0	0	0		
Grade 6			216	235										

NON-TUITION Out of Town Students														
CCHS---Staff Students			17	19										
TOTAL CCHS Non-Tuition Students:			17	19	0	0	0	0	0	0	0	0		
Middle School-Staff Students			13	14										
Alcott-Staff Students			13	8										
Thoreau-Staff Students			0	0										
Willard-Staff Students			12	11										
TOTAL K-8 - Out of Town Students:			38	33	0	0	0	0	0	0	0	0		
CONCORD STUDENTS														
CCHS			958	963										
Peabody & Sanborn			639	638										
Alcott			367	344										
Thoreau			429	435										
Willard			406	415										
TOTAL CONCORD Students:			2799	2795	0	0	0	0	0	0	0	0		
CARLISLE STUDENTS														
CCHS			281	281										
TOTAL CARLISLE Students:			281	281										

## Capital Planning

The Concord Public Schools is updating a 5-year capital plan as part of the Superintendents FY2023 Recommended Budget. Below is a brief summary of the currently identified major capital needs. See appendix (C) for the full report.

### Elementary Schools

The installation of new energy recovery units (ERU) at the Alcott school was completed over the summer of 2021. The new ERU's will increase energy savings significantly. Funding for ERU upgrades at Thoreau was secured at the 2021 Town meeting, with installation to be completed during the summer of 2022. ERU replacements at Willard will not be necessary until approximately 2027. Boiler upgrades are anticipated in FY2024 at Alcott, 2026 at Thoreau, and 2028 at Willard. All of these efforts will increase energy efficiencies and reduce greenhouse gas emissions.

### Ripley

Major capital needs of the Ripley administrative building include replacement of its outdated heating system. The current system relies on a centralized boiler to deliver hot water to the entire Ripley facility, including detached pods housing the District preschool program. Green Communities grant funding has been secured to improve heating of the detached pods. We plan to upgrade the primary boiler at Ripley by repurposing the energy efficient boilers currently in the Sanborn Building. However, due to asbestos abatement, there will be a significant cost to remove the existing Ripley boiler. Because the existing Ripley heating infrastructure is so outdated, these upgrades will increase energy efficiencies and reduce greenhouse gas emissions significantly.

Additional needs for the Ripley building over the next five years includes parking lot and sidewalk repairs, new flooring, and costs associated with connecting to the Towns sewer system.

## Transportation

CPS has 22 buses, 2 of which are wheelchair buses. The oldest of the fleet are from 2008. As part of the FY22 budget, CPS will procure two new vehicles for delivery in early 2022. Below is a listing of the fleet. Delivery of a second electric bus from Elion is expected in the fall of 2022. The second electric bus is funded through the Massachusetts Volkswagen settlement fund.

Year	Make	Type	Mileage
2008	Thomas	Bus	190,751
2010	Thomas	Bus	165,048
2011	Thomas	Bus	147,247
2011	Thomas	Bus	144,690
2012	Thomas	Bus	126,236
2017	Thomas	Bus	101,592
2017	Thomas	Bus	97,310
2017	Thomas	Bus	93,101
2017	Thomas	Bus	92,490
2017	Thomas	Bus	69,769
2017	Thomas	Whlchr	61,204
2018	Blue Bird	Bus	56,126
2017	Blue Bird	Bus	54,980
2017	Blue Bird	Bus	53,693
2018	Blue Bird	Bus	51,012
2020	Thomas	Bus	37,889
2020	Thomas	Bus	34,544
2017	Lion	Whlchr	19,392
2021	Blue Bird	Bus	10,091
2021	Blue Bird	Bus	8,731
2022	Blue Bird	Bus	1,311
2022	Blue Bird	Bus	1,300

## Collective Bargaining

The following chart represents Concord Public School's contractually obligated step escalations. This chart only includes step escalations. Other obligations including changes to longevity, shift differentials, etc. are accounted for in the zero-based budget.

Bargaining Unit	FY22	FY23	FY24	Contract Expiration
Concord Teachers Association	2.50%	2.50%	2.75%	6/30/2024
Secretaries Unit	2.00%	2.25%	TBD	6/30/2023
CPS Building Service Workers	2.25%	2.25%	2.25%	6/30/2024
Bus Drivers Unit	2.25%	TBD	TBD	6/30/2022
Maintenance	2.25%	2.25%	TBD	6/30/2023

## External Funding

CPS receives additional revenue other than the general fund amount. Below is a chart of the additional revenue received in FY21 and what the CPS is projected to receive in FY22 and FY23.

External Funding Sources				
Funding Source	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Estimate
Federal Grants	727,117	727,385	839,272	727,385
METCO GRANT	549,390	666,628	614,890	614,890
Circuit Breaker Revolving Account	650,903	649,694	690,058	606,381
<b>Totals:</b>	<b>1,927,410</b>	<b>2,043,707</b>	<b>2,144,220</b>	<b>1,948,656</b>

*NOTE: COVID Grants are not included in this report, see COVID Grant Section.*

## Special Education

The following chart compares the CPS total FY22 and FY23 Special Education Tuition expenses by funding source.

Special Education		
Funding Source	FY22 Special Ed Tuitions	FY23 Special Ed Tuitions
General Fund	1,874,197	1,507,517
Circuit Breaker (Offset)	-555,221	-725,000
IDEA Grant (Offset)	-440,000	-500,700



## Section II: FY23 Budget Summaries

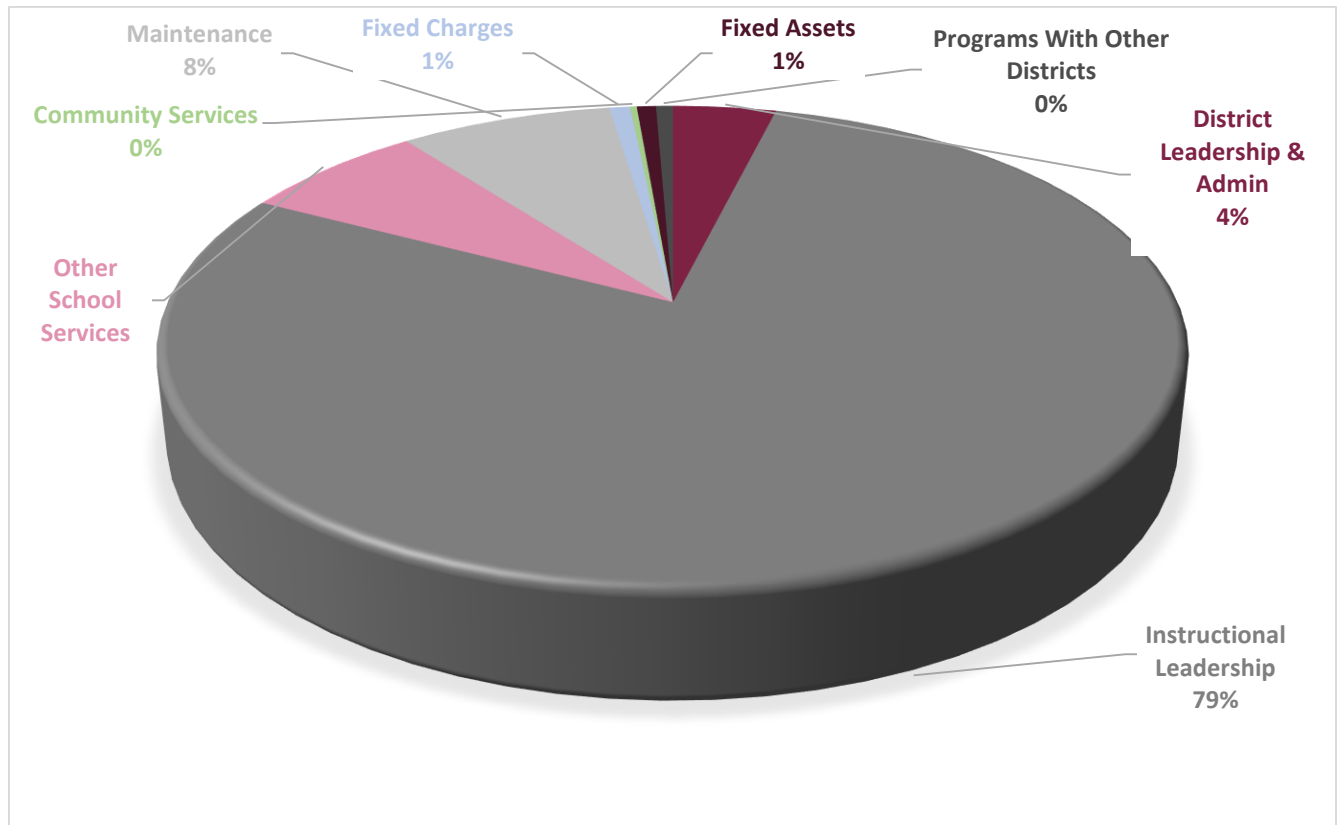


Willard Summer Reading – 762 BOOKS!!! Won \$200 from Concord Library Friends to the Nature Connection!!!!

## DESE 1000 Function Table

Function	Function Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY23 Req'd Budget	FY23 vs FY22 Diff	FY23 FTE	FY23/22 % Diff
1000	District Leadership & Admin	1,550,500	1,627,562	1,597,784	1,670,295	72,511	11.68	4.54%
2000	Instruction	31,036,069	29,942,652	32,212,985	34,009,410	1,796,425	352.16	5.58%
3000	Other School Services	2,849,608	3,156,340	2,786,314	2,991,462	205,148	32.36	7.36%
4000	Maintenance	3,217,109	3,414,568	3,351,373	3,447,479	96,106	19.93	2.87%
5000	Fixed Charges	518,824	628,700	478,018	337,355	-140,663	-	-29.43%
6000	Community Services	115,160	123,231	117,191	106,948	-10,243	3.67	-8.74%
7000	Fixed Assets	221,880	239,983	285,783	310,433	24,650	-	8.63%
9000	Programs With Other Districts	1,268,043	1,541,332	878,976	275,517	-603,459	-	-68.65%
Totals:		40,777,193	40,674,369	41,708,424	43,148,899	1,440,475	419.80	3.45%

## DESE 1000 Function Pie Chart



\*For clarification on 1000 Categories, please see appendix item (A).

## DESE 100 Function Table

Function	DESE 100 Function Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY23 Budget	FY23 vs FY22 Diff	FY23 /22 % Diff
1110	School Committee	7,177	6,835	7,177	7,177	-	-
1210	Superintendent	195,884	182,781	200,574	218,117	17,543	8.75%
1220	Assistant Superintendents	-	-	-	2,491	2,491	100.00%
1230	Other District Wide Administration	25,000	-	51,676	25,000	-26,676	-51.62%
1410	Business & Finance	435,245	475,043	450,104	476,068	25,964	5.77%
1420	Human Resources & Benefits	150,443	178,552	139,787	179,410	39,623	28.35%
1430	Legal Service for School Committee	67,000	135,874	67,000	67,000	-	-
1450	Administrative Technology – District Wide	669,751	648,477	681,466	695,032	13,566	1.99%
2110	Curriculum Directors (Supervisory)	378,791	358,795	413,263	536,902	123,639	29.92%
2120	Department Heads (Non-Supervisory)	11,044	-	-	-	-	-
2210	School Leadership	1,838,036	1,828,539	2,021,487	2,081,865	60,378	2.99%
2220	*Academic Dept. Heads	392,013	395,660	403,671	418,193	14,522	3.60%
2300	*Teaching/Instruction	123,735	123,711	127,912	99,456	-28,456	-22.25%
2305	Teachers, Classroom	18,639,211	17,952,775	18,892,569	19,809,412	916,843	4.85%
2310	*Specialist Teachers	293,741	294,463	313,666	331,500	17,834	5.69%
2315	*Team Leaders/Dept. Chairs	85,786	118,824	63,868	167,772	103,904	162.69%
2320	Medical/Therapeutic Serv.	1,414,777	1,433,068	1,499,875	1,542,631	42,756	2.85%
2325	Substitute Teachers, Short-Term	188,000	605,802	365,398	365,398	-	-
2330	Paraprofessionals	4,182,022	3,872,970	4,157,392	4,463,965	306,573	7.37%
2340	Librarians	509,662	503,144	537,527	578,402	40,875	7.60%
2353	*Prof. Dev. - Teachers	149,998	118,697	277,037	242,123	-34,914	-12.60%
2355	*Prof. Dev. - Substitutes	2,750	-	16,500	16,500	-	-
2356	Cost for Instructional Staff to Attend Prof. Dev.	-	-	-	50,598	50,598	100.00%
2357	*Prof. Dev. - Providers	313,811	298,205	326,794	404,916	78,122	23.91%
2358	Outside Prof. Dev. Providers for Instructional Staff	-	-	-	45,400	45,400	100.00%
2410	Textbooks	155,611	126,701	103,187	98,495	-4,692	-4.55%
2415	Other Instructional Materials	31,234	33,999	42,669	48,244	5,575	13.07%
2420	Instr. Equipment	32,717	32,112	32,857	32,857	-	-
2430	General Classroom Supplies	428,924	319,489	494,372	521,949	27,577	5.58%
2440	Other Instr. Services	135,645	16,123	174,154	172,810	-1,344	-0.77%
2451	Instr. Hardware - Student & Staff Devices (Computers)	430,000	250,062	587,032	518,754	-68,278	-11.63%

Function	DESE 100 Function Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY23 Budget	FY23 vs FY22 Diff	FY23 /22 % Diff
2453	Instr. Hardware – All Others	1,400	884	5,191	5,191	-	-
2455	Instructional Software	-	721	-	13,678	13,678	100.00%
2710	Guidance & Adjustment Counselors	842,609	806,499	880,067	941,309	61,242	6.96%
2720	Testing & Assessment	22,000	12,592	18,500	37,500	19,000	102.70%
2800	Psychological Services	432,552	438,818	457,997	501,436	43,439	9.48%
3200	Medical/Health Service	610,042	617,697	636,386	309,725	-9,787	-3.06%
3300	Transportation Services	2,052,318	2,055,546	1,905,468	2,085,535	180,067	9.45%
3400	Food Services	-	320,000	-	-	-	-
3510	Athletics	64,748	50,723	74,915	64,598	-10,317	-13.77%
3520	Other Student Body Activities	122,500	105,423	152,817	154,575	1,758	1.15%
3600	Campus Security	-	6,952	16,728	16,728	-	-
4110	Custodial Services	1,078,882	1,272,305	1,064,324	1,090,974	26,650	2.50%
4120	Heating Of Buildings	310,639	344,597	337,424	353,845	16,421	4.87%
4130	Utilities Services	794,584	680,256	791,195	821,612	30,417	3.84%
4200	*Maintenance/Buildings & Grounds	366,386	339,880	392,788	428,221	35,433	9.02%
4210	Maintenance of Grounds	107,263	54,614	131,400	135,935	4,535	3.45%
4220	Maintenance of Buildings	389,550	493,093	474,650	478,000	3,350	0.71%
4230	Maintenance of Equipment	51,191	30,321	40,978	20,278	-20,700	-50.51%
4400	Technology Infrastructure, Maintenance, & Support – All Other	118,614	199,501	118,614	118,614	-	-
5100	Employer Retirement Contributions	441,343	543,122	394,489	251,709	-142,780	-36.19%
5260	Other Non-Employee Insurance	67,481	86,350	73,529	77,146	3,617	4.92%
5500	Other Fixed Costs	10,000	-772	10,000	8,500	-1,500	-15.00%
6900	Transportation to Non-Public Schools	115,160	123,231	117,191	106,948	-10,243	-8.74%
7300	Equipment	5,000	7,773	5,000	5,000	-	-
7400	Equipment	-	24,165	-	-	-	-
7600	Motor Vehicles	216,880	208,044	280,783	305,433	24,650	8.78%
9300	Non-Public Tuitions	1,390,899	917,363	1,306,471	1,258,222	-48,249	-3.69%
9400	Collaborative Tuitions	528,050	623,969	567,726	249,295	-318,431	-56.09%
9900	*Special Circuit Breaker Offset	-650,906	-	-995,221	-1,232,000	-236,779	23.79%
	<b>Totals:</b>	<b>40,777,193</b>	<b>40,674,369</b>	<b>41,708,424</b>	<b>43,148,899</b>	<b>1,440,475</b>	<b>3.45%</b>

\*Currently not a DESE function

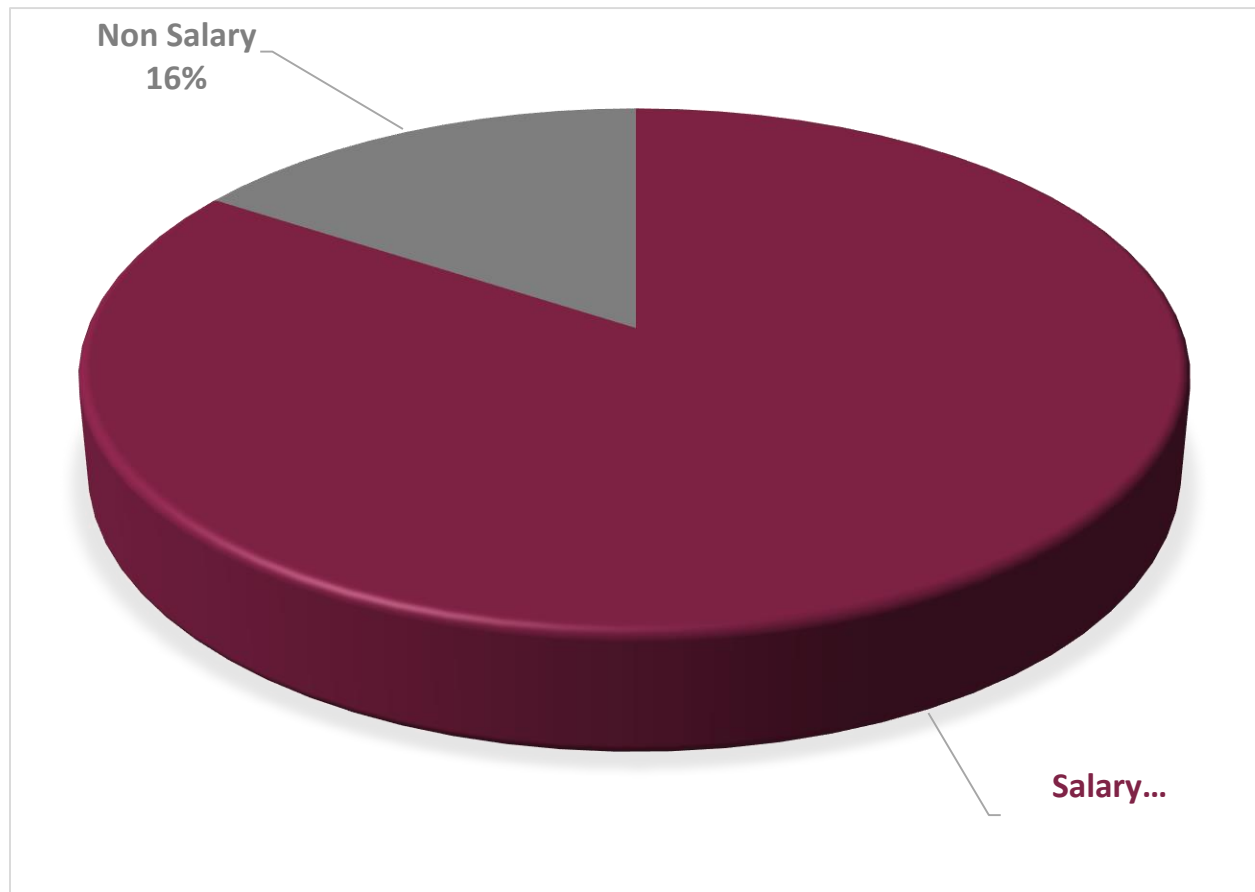


## Expense Category Table

Expense Category	FY21 Budget	FY21 Actuals	FY21 Budget FTE's	FY22 Budget	FY22 Budget FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/FY22 Diff	FY23 / FY22 FTE Diff	FY23 / 22 % Diff
Contingency	150,000	13,650	-	150,000	-	150,000	-	-	-	-
Contract Services	1,156,463	1,103,964	-	1,231,225	-	1,284,473	-	53,248	-	4.32%
Curriculum Instruction	135,753	106,123	-	304,062	-	193,819	-	-110,243	-	-36.26%
Equipment	77,802	77,250	-	77,802	-	77,802	-	-	-	-
Field Trips	40,000	5,686	-	66,223	-	63,223	-	-3,000	-	-4.53%
Food Service	-	320,000	-	-	-	-	-	-	-	-
Hardware	385,000	250,160	-	385,000	-	391,000	-	6,000	-	1.56%
Insurance	92,502	115,910	-	108,550	-	108,567	-	17	-	0.02%
Legal	67,000	135,874	-	67,000	-	67,000	-	-	-	-
Licenses	-	-	-	-	-	13,678	-	13,678	-	100.00%
Memberships	11,869	4,866	-	11,922	-	15,192	-	3,270	-	27.43%
Other Transportation	738,919	729,285	-	580,662	-	705,858	-	125,196	-	21.56%
Professional Development	399,444	406,439	-	549,147	-	595,106	-	45,959	-	8.37%
Salary-Admin	523,520	513,595	2.20	672,096	3.80	775,139	4.40	103,043	0.60	15.33%
Salary-Assistants/Tutors	3,951,580	3,561,481	104.81	3,828,205	97.71	4,149,363	101.66	321,158	3.95	8.39%
Salary-Coaches	36,506	42,639	-	36,506	-	36,506	-	-	-	-
Salary-Custodial/Maint	1,299,373	1,409,499	18.60	1,356,797	19.10	1,416,078	19.20	59,281	0.10	4.37%
Salary-Mechanics	145,044	138,162	1.80	146,285	1.80	150,274	1.80	3,989	-	2.73%
Salary-Non Union	775,699	794,861	7.80	775,701	7.50	836,597	8.10	60,896	0.60	7.85%
Salary-Nurse	597,587	608,357	5.80	623,931	5.80	625,680	5.80	1,749	-	0.28%
Salary-Officials	-	150	-	5,500	-	-	-	-5,500	-	-100.00%
Salary-Principal/Asst Principal	1,306,195	1,295,893	9.00	1,328,480	9.00	1,381,442	9.00	52,962	-	3.99%
Salary-Substitute	188,000	605,802	-	381,898	-	381,898	-	-	-	-
Salary-Support Staff	1,081,967	1,103,407	16.31	1,158,960	17.81	1,173,410	17.21	14,450	-0.60	1.25%
Salary-Teachers	22,297,890	21,700,899	219.20	22,769,334	219.00	23,914,257	225.90	1,144,923	6.90	5.03%
Salary-Teachers Longevity	126,183	110,135	-	123,970	-	215,900	-	91,930	-	74.16%
Salary-Transportation	831,037	1,025,029	26.73	843,438	26.73	888,078	26.73	44,640	-	5.29%
Security	-	6,952	-	16,728	-	16,728	-	-	-	-
SLBB/ERI	441,343	543,122	-	394,489	-	251,709	-	-142,780	-	-36.19%
Software/ Hardware	118,698	139,128	-	118,698	-	118,698	-	-	-	-

Expense Category	FY21 Budget	FY21 Actuals	FY21 Budget FTE's	FY22 Budget	FY22 Budget FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/FY22 Diff	FY23 / FY22 FTE Diff	FY23 / 22 % Diff
Special Education Tuition	1,198,043	1,541,332	-	878,976	-	275,517	-	-603,459	-	-68.65%
Stipend-Teacher	82,491	83,520	-	87,690	-	140,352	-	52,662	-	60.05%
Student Activity	40,000	568	-	70,317	-	72,075	-	1,758	-	2.50%
Supply/Material	1,178,908	956,638	-	1,157,430	-	1,189,340	-	31,910	-	2.76%
Transportation Leases/Fees	9,000	12,443	-	9,000	-	9,000	-	-	-	-
Travel	7,000	5,600	-	7,000	-	7,900	-	900	-	12.86%
Tuition Reimbursement	30,000	15,797	-	30,000	-	30,000	-	-	-	-
Utility	1,039,497	982,108	-	1,074,619	-	1,121,807	-	47,188	-	4.39%
Vehicle	216,880	208,044	-	280,783	-	305,433	-	24,650	-	8.78%
<b>Total:</b>	<b>40,777,193</b>	<b>40,674,369</b>	<b>412.25</b>	<b>41,708,424</b>	<b>408.25</b>	<b>43,148,899</b>	<b>419.80</b>	<b>1,440,475</b>	<b>11.55</b>	<b>3.45%</b>

### CPS Salary vs Non Salary Pie Chart



## Section III: FY23 Budget Detail



Willard School - Ms. Tracy's & Ms. Schofield's 3<sup>rd</sup> grade classrooms zooming with WBZ meteorologist Sarah Wroblewski!!!

## Integrated Preschool

### Integrated Preschool by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Budget Diff	FY23/22 FTE Diff	FY23/22 % Diff
2000	Instructional Leadership	1,244,175	1,026,785	1,116,542	15.07	1,121,164	15.07	4,622	-	0.41%
3000	Other School Ser.	75,512	76,925	77,591	.80	76,531	0.80	1,940	-	2.50%
<b>Totals:</b>		<b>1,319,687</b>	<b>1,103,710</b>	<b>1,194,133</b>	<b>15.87</b>	<b>1,200,695</b>	<b>15.87</b>	<b>6,562</b>	<b>-</b>	<b>0.55%</b>

**2000:** Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

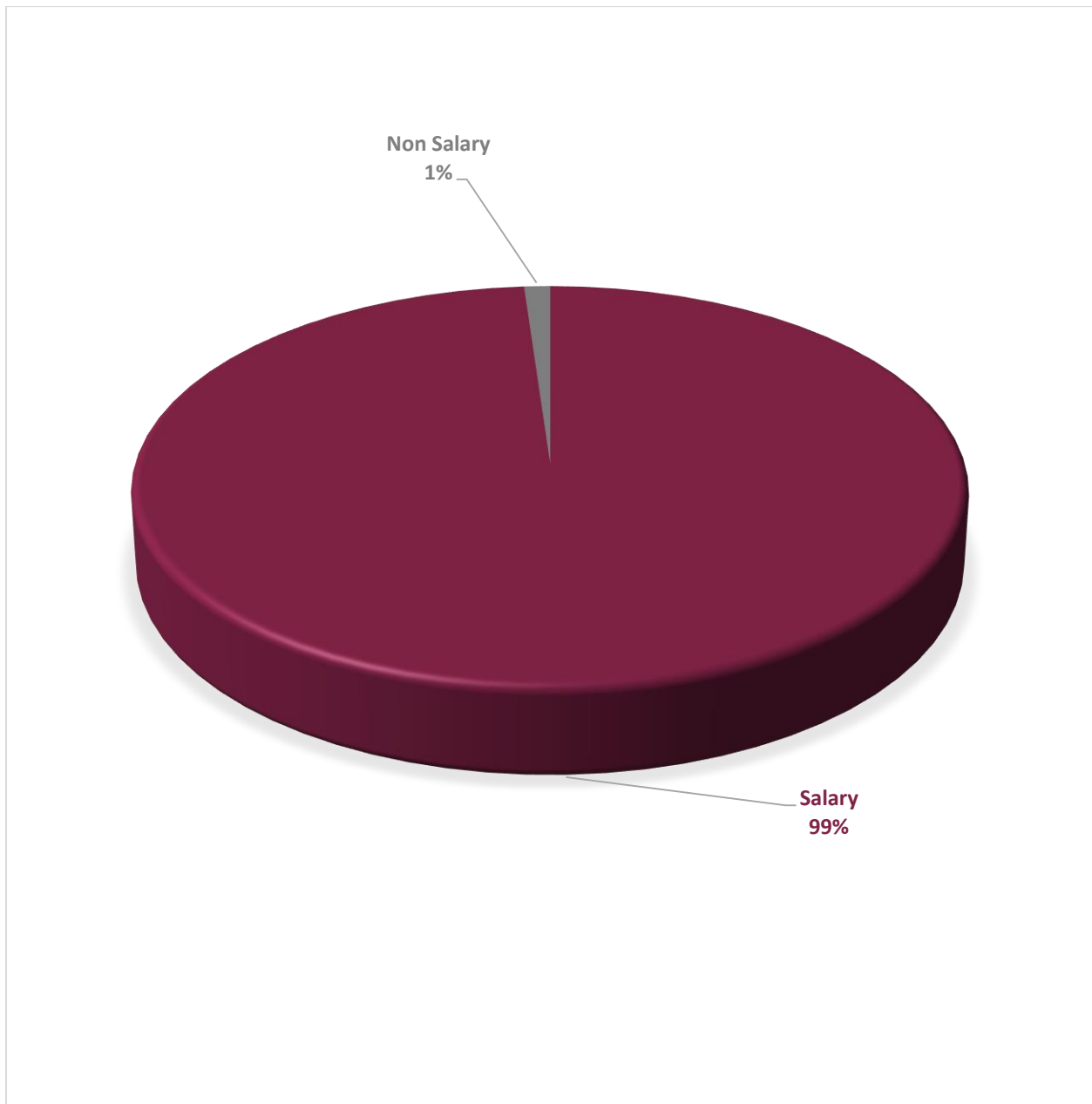
**3000:** Attendance and Parent Liaison Services, Health Services, Transportation, Athletics, Other Student Activities

### Integrated Preschool by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Budget Diff	FY23/22 FTE Diff	FY23/22 % Diff
2210	School Leadership	-	-	135,582	1	139,989	1	4,407	-	3.25%
2305	Teachers, Classroom	803,782	725,554	574,666	6.8	600,105	6.8	25,439	-	4.43%
2320	Med. Therapeutic Services	77,225	48,593	56,500	-	-	-	-56,500	-	-100%
2325	Substitute Teachers, Short-Term	-	14,105	3,210	-	3,210	-	-	-	-
2330	Paraprofessionals	348,668	224,595	327,828	7.27	364,360	7.27	36,532	-	11.14%
2430	Librarians	14,500	13,937	14,500	-	13,500	-	-1,000	-	-6.90%
2451	Hardware – Student & Staff Devices	-	-	4,256	-	-	-	-4,256	-	-100%
3200	Medical/Health Services	75,512	76,925	77,591	0.8	79,531	0.8	1,940	-	2.50%
<b>Totals:</b>		<b>1,319,687</b>	<b>1,103,710</b>	<b>1,194,133</b>	<b>15.87</b>	<b>1,200,695</b>	<b>15.87</b>	<b>6,562</b>	<b>-</b>	<b>0.55%</b>

## Integrated Preschool

Integrated Preschool Salary vs. Non Salary



# Alcott

## Alcott by DESE 1000 Function Chart

Function	Function Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Budget Diff	FY23/22 FTE Diff	FY23/22 % Diff
2000	Instructional Leadership	6,324,804	5,695,215	6,082,146	68.14	6,289,760	69.95	207,614	1.81	3.41%
4000	Maintenance	160,867	173,355	149,509	-	156,984	-	7,475	-	5.00%
Totals:		6,485,671	5,868,571	6,231,655	68.14	6,446,744	69.95	215,089	1.81	3.45%

**2000:** Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

**4000:** Custodians, Heating, Utility Services, Maintenance of Grounds/Buildings/Equipment, Security, Networking and Telecommunications

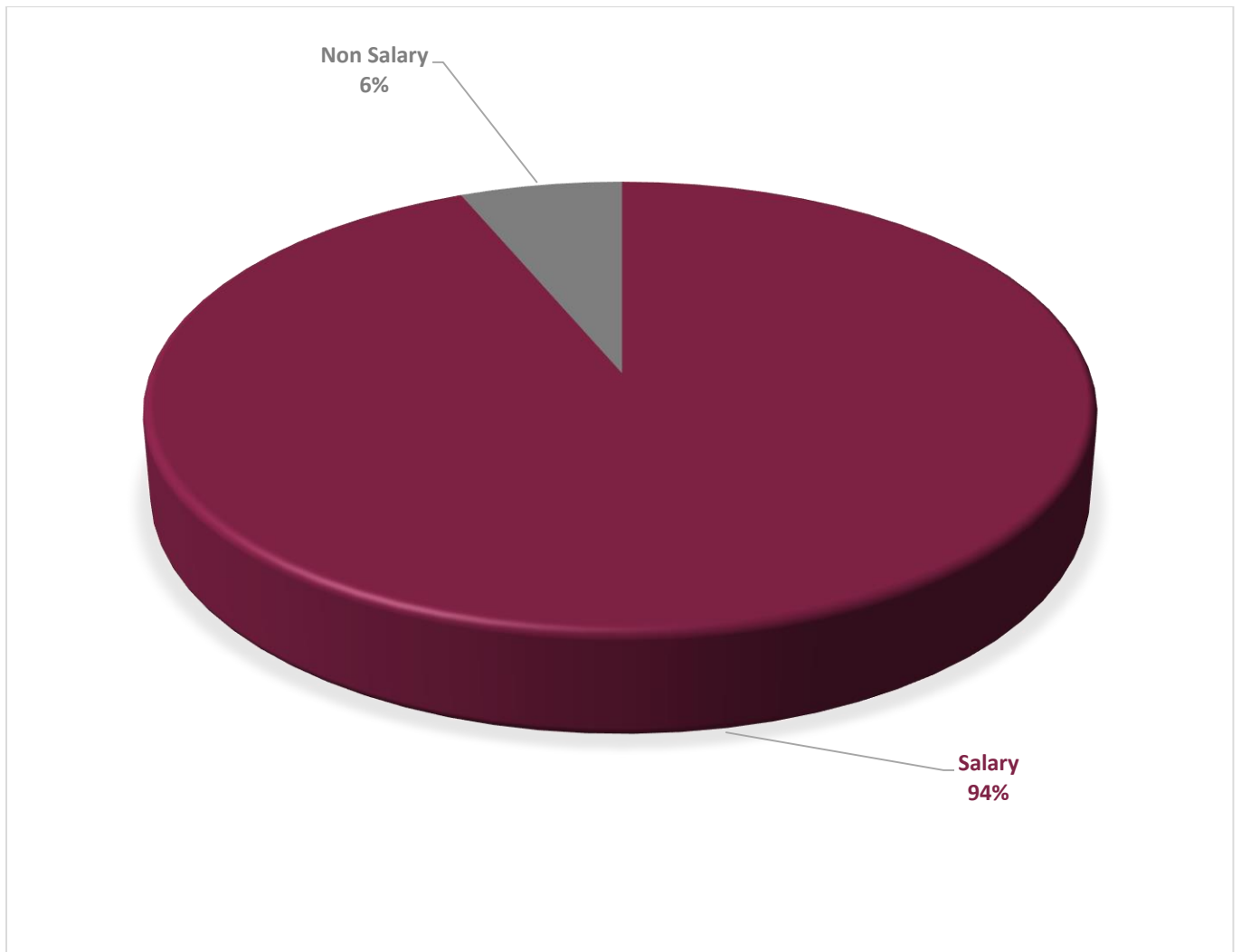
## Alcott by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Budget Diff	FY23/22 FTE Diff	FY23/22 % Diff
2210	School Leadership	399,794	394,592	406,547	4.00	426,994	4.00	20,447	-	5.03%
2305	Classroom Teachers	3,922,364	3,502,520	3,745,247	34.78	3,849,844	35.78	104,597	1.00	2.79%
2310	*Specialist Teachers	73,344	73,525	80,388	1.00	87,836	1.00	7,448	-	9.27%
2315	*Team Leaders/Dept Chairs	7,499	4,500	4,400	-	11,442	-	7,042	-	160.05%
2320	Med. Therapeutic Services	370,803	338,442	384,716	2.60	315,671	2.60	-69,045	-	-17.95%
2325	Substitutes Teachers, Short-Term	35,000	178,706	68,822	-	68,822	-	-	-	-
2330	Paraprofessionals	994,856	766,334	800,395	22.54	907,027	23.35	106,632	0.81	13.32%
2340	Librarians	114,875	112,439	123,867	1.22	133,663	1.22	9,796	-	7.91%
2353	*Prof. Dev. – Teachers	-	-	11,300	-	25,000	-	13,700	-	121.24%
2355	*Prof. Dev. – Substitutes	-	-	2,750	-	2,750	-	-	-	-
2410	Textbooks	27,683	23,150	11,663	-	32,706	-	21,043	-	180.43%
2415	Other Instructional Materials	5,123	5,783	10,329	-	11,318	-	989	-	9.57%
2420	Instr. Equipment	1,474	-	1,474	-	1,474	-	-	-	-
2430	General Classroom Supplies	82,813	61,315	96,918	-	99,497	-	2,579	-	2.66%
2451	Instr. Hardware – Student & Staff Devices (Computers)	75,000	16,106	105,397	-	80,262	-	-25,135	-	-23.85%
2710	Guidance & Adjustment Counselors	126,709	126,616	130,728	1.00	131,830	1.00	1,102	-	0.84%
2800	Psychological Services	87,467	91,188	97,205	1.00	103,624	1.00	6,419	-	6.60%
4120	Heating of Buildings	49,509	68,168	49,509	-	51,984	-	2,475	-	5.00%
4130	Utility Services	111,358	105,187	100,000	-	105,000	-	5,000	-	5.00%
Totals:		6,485,671	5,868,571	6,231,655	68.14	6,446,744	69.95	215,089	1.81	3.45%

\*Currently not a DESE function.

## Alcott

Alcott Salary vs. Non Salary





# Thoreau

## Thoreau by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Budget Diff	FY23/22 FTE Diff	FY23/22 % Diff
2000	Instructional Leadership	6,231,201	6,261,979	6,585,556	76.84	7,046,702	85.84	461,146	9.00	7.00%
4000	Maintenance	164,225	155,609	175,000	-	183,750	-	8,750	-	5.00%
Totals:		6,395,426	6,417,588	6,760,556	76.84	7,230,452	85.84	469,896	9.00	6.95%

**2000:** Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

**4000:** Custodians, Heating, Utility Services, Maintenance of Grounds/Buildings/Equipment, Security, Networking and Telecommunications

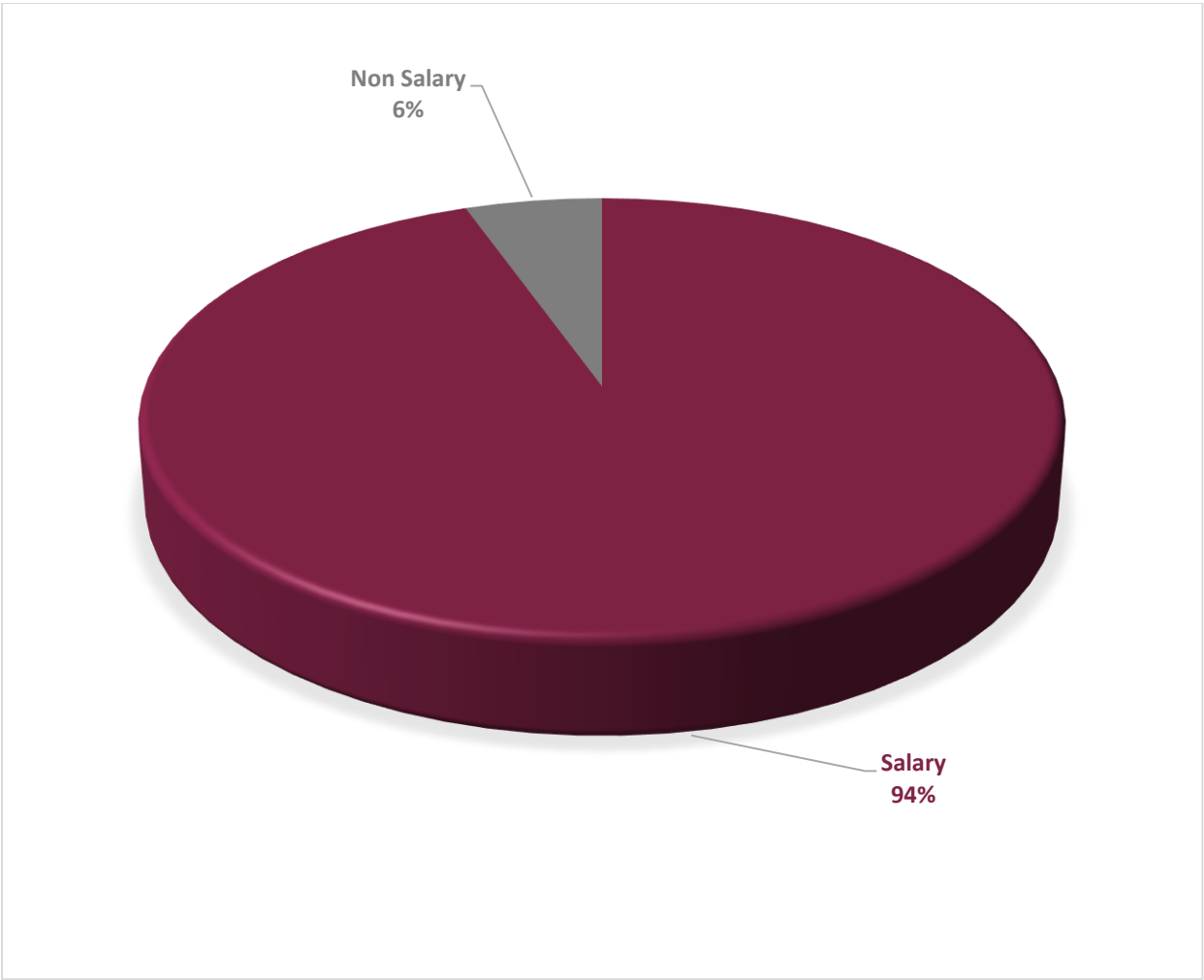
## Thoreau by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Budget Diff	FY23/22 FTE Diff	FY23/22 % Diff
2210	School Leadership	409,359	405,176	419,601	4.00	429,340	4.00	9,739	-	2.32%
2305	Classroom Teachers	3,921,982	3,859,742	4,001,239	39.75	4,223,478	41.75	222,239	2.00	5.55%
2310	*Specialist Teachers	118,929	119,221	122,202	1.00	125,257	1.00	3,055	-	2.50%
2315	*Team Leaders/Dept Chairs	2,809	2,604	2,865	-	6,830	-	3,965	-	138.39%
2320	Med. Therapeutic Services	325,752	382,451	349,501	3.00	318,661	3.00	-30,840	-	-8.82%
2325	Substitutes Teachers. Short-Term	35,000	149,096	79,031	-	73,296	-	-5,735	-	-7.26%
2330	Paraprofessionals	920,263	952,050	1,056,461	25.87	1,318,276	32.87	261,815	7.00	24.78%
2340	Librarians	78,873	76,227	81,214	1.22	90,578	1.22	9,364	-	11.53%
2353	*Prof. Dev. – Teachers	-	-	11,300	-	11,300	-	-	-	-
2355	*Prof. Dev. – Substitutes	-	-	2,750	-	2,750	-	-	-	-
2410	Textbooks	27,093	12,121	13,472	-	17,560	-	4,088	-	30.34%
2415	Other Instructional Materials	3,873	2,981	7,763	-	11,293	-	3,530	-	45.47%
2420	Instr. Equipment	2,693	-	2,693	-	2,693	-	-	-	-
2430	General Classroom Supplies	77,376	51,434	91,097	-	94,313	-	3,216	-	3.53%
2451	Instr. Hardware – Student & Staff Devices (Computers)	75,000	16,106	105,397	-	76,143	-	-29,254	-	-27.76%
2710	Guidance & Adjustment Counselors	113,270	113,549	116,768	1.00	119,677	1.00	2,909	-	2.49%
2800	Psychological Services	118,929	119,221	122,202	1.00	125,257	1.00	3,055	-	2.50%
4120	Heating of Buildings	39,497	46,079	45,000	-	47,250	-	2,250	-	5.00%
4130	Utility Services	124,728	109,530	130,000	-	136,500	-	6,500	-	5.00%
Totals:		6,395,426	6,417,588	6,760,556	76.84	7,230,452	85.84	469,896	9.00	6.95%

\*Currently not a DESE function

# Thoreau

Thoreau Salary vs. Non Salary



# Willard

## Willard by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Budget Diff	FY23/22 FTE Diff	FY23/22 % Diff
2000	Instructional Leadership	6,076,066	5,857,002	6,475,834	72.86	6,420,474	69.00	-55,360	-3.86	-0.85%
4000	Maintenance	126,358	133,772	139,000	-	145,950	-	6,950	-	5.00%
7000	Fixed Assets	-	6,915	-	-	-	-	-	-	-
Totals:		6,202,424	5,997,688	6,614,834	72.86	6,566,424	69.00	-48,410	-3.86	-0.73%

**2000:** Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

**4000:** Custodians, Heating, Utility Services, Maintenance of Grounds/Buildings/Equipment, Security, Networking and Telecommunications

**7000:** Acquisition and Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

## Willard by DESE 100 Function Chart

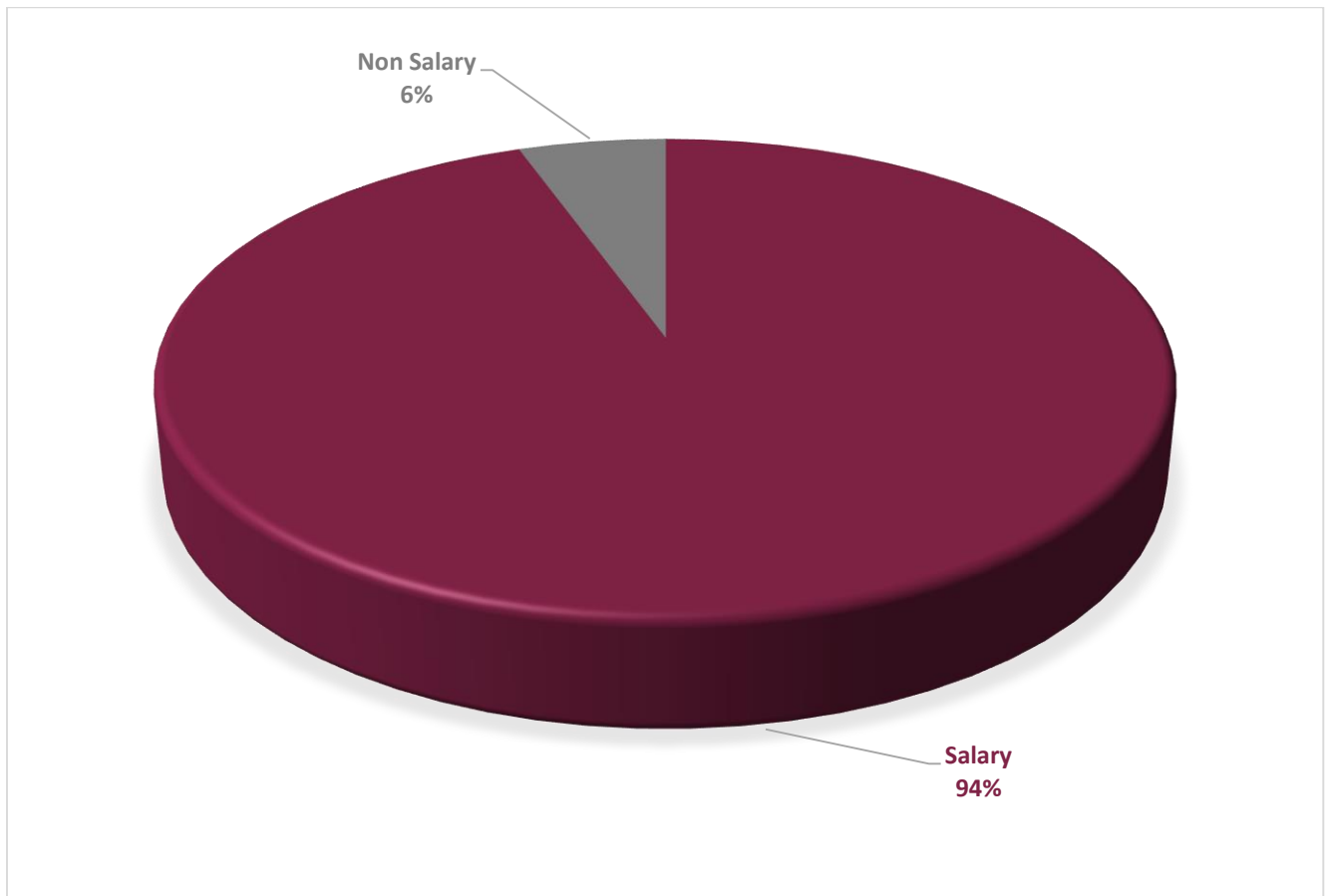
Function	Function Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Budget Diff	FY23/22 FTE Diff	FY23/22 % Diff
2210	School Leadership	406,772	399,535	412,604	4.00	420,244	4.00	7,640	-	1.85%
2305	Classroom Teachers	3,605,416	3,440,044	3,844,480	36.75	3,927,117	35.75	82,637	-1.00	2.15%
2310	*Specialist Teachers	101,468	101,717	111,076	1.00	118,407	1.00	7,331	-	6.60%
2315	*Team Leaders/Dept Chairs	-	10,195	-	-	6,830	-	6,830	-	100.00%
2320	Med. Therapeutic Services	295,520	275,655	310,335	2.50	281,956	3.00	-28,379	0.50	-9.14%
2325	Substitutes Teachers, Short-Term	35,000	119,221	78,211	-	69,933	-	-8,278	-	-10.58%
2330	Paraprofessionals	1,141,857	1,114,871	1,169,061	25.39	1,043,548	22.03	-125,513	-3.36	-10.74%
2340	Librarians	109,896	106,220	115,513	1.22	125,653	1.22	10,140	-	8.78%
2353	*Prof. Dev. – Teachers	-	399	11,300	-	11,300	-	-	-	-
2355	*Prof. Dev. –Substitutes	-	-	2,750	-	2,750	-	-	-	-
2410	Textbooks	27,080	22,333	10,000	-	14,357	-	4,357	-	43.57%
2415	Other Instructional Materials	4,361	6,672	6,777	-	7,933	-	1,156	-	17.06%
2420	Instr. Equipment	5,175	-	5,175	-	5,175	-	-	-	-
2430	General Classroom Supplies	80,458	54,983	88,068	-	96,471	-	8,403	-	9.54%
2451	Instr. Hardware – Student & Staff Devices (Computers)	75,000	16,106	106,894	-	78,122	-	-28,772	-	-26.92%
2710	Guidance & Adjustment Counselors	83,671	82,706	90,115	1.00	94,366	1.00	4,251	-	4.72%
2800	Psychological Services	104,392	106,346	113,475	1.00	116,312	1.00	2,837	-	2.50%
4120	Heating of Buildings	28,566	33,165	34,000	-	35,700	-	1,700	-	5.00%
4130	Utility Services	97,792	100,606	105,000	-	110,250	-	5,250	-	5.00%

Function	Function Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Budget Diff	FY23/22 FTE Diff	FY23/22 % Diff
7400	Equipment (2)	-	6,915	-	-	-	-	-	-	-
Totals:		6,202,424	5,997,688	6,614,834	72.86	6,566,424	69.00	-48,410	-3.86	-0.73%

\*Currently not a DESE function

## Willard

Willard Salary vs. Non Salary



## Middle School

### Peabody & Sanborn by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Budget Diff	FY23/22 FTE Diff	FY23/22 % Diff
1000	District Leadership & Administration	12,000	-	-	-	-	-	-	-	-
2000	Instructional Leadership	9,611,709	10,188,234	10,025,521	100.10	10,540,521	102.50	515,000	2.40	5.14%
3000	Other School Services	319,203	271,025	365,120	2.00	363,367	2.00	-1,753	-	-0.48%
4000	Maintenance	699,712	740,447	736,856	6.00	763,317	6.00	26,461	-	3.59%
7000	Fixed Assets	-	18,815	-	-	-	-	-	-	-
9000	Programs with Other Districts	928,050	385,550	-	-	-	-	-	-	-
<b>Totals:</b>		<b>11,570,674</b>	<b>11,604,071</b>	<b>11,127,497</b>	<b>108.10</b>	<b>11,667,205</b>	<b>110.50</b>	<b>539,708</b>	<b>2.40</b>	<b>4.85%</b>

**1000:** School Committee, Superintendent, Finance and Business, HR, Benefits, Personal, Legal, District Wide Management and Tech

**2000:** Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

**3000:** Attendance and Parent Liaison Services, Health Services, Transportation, Athletics, Other Student Activities

**4000:** Custodians, Heating, Utility Services, Maintenance of Grounds/Buildings/Equipment, Security, Networking and Telecommunications

**7000:** Acquisition and Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

**9000:** School Choice Tuition, Charter Schools, Special Ed Tuitions

## Middle School

### Peabody & Sanborn by DESE 100 Function Chart

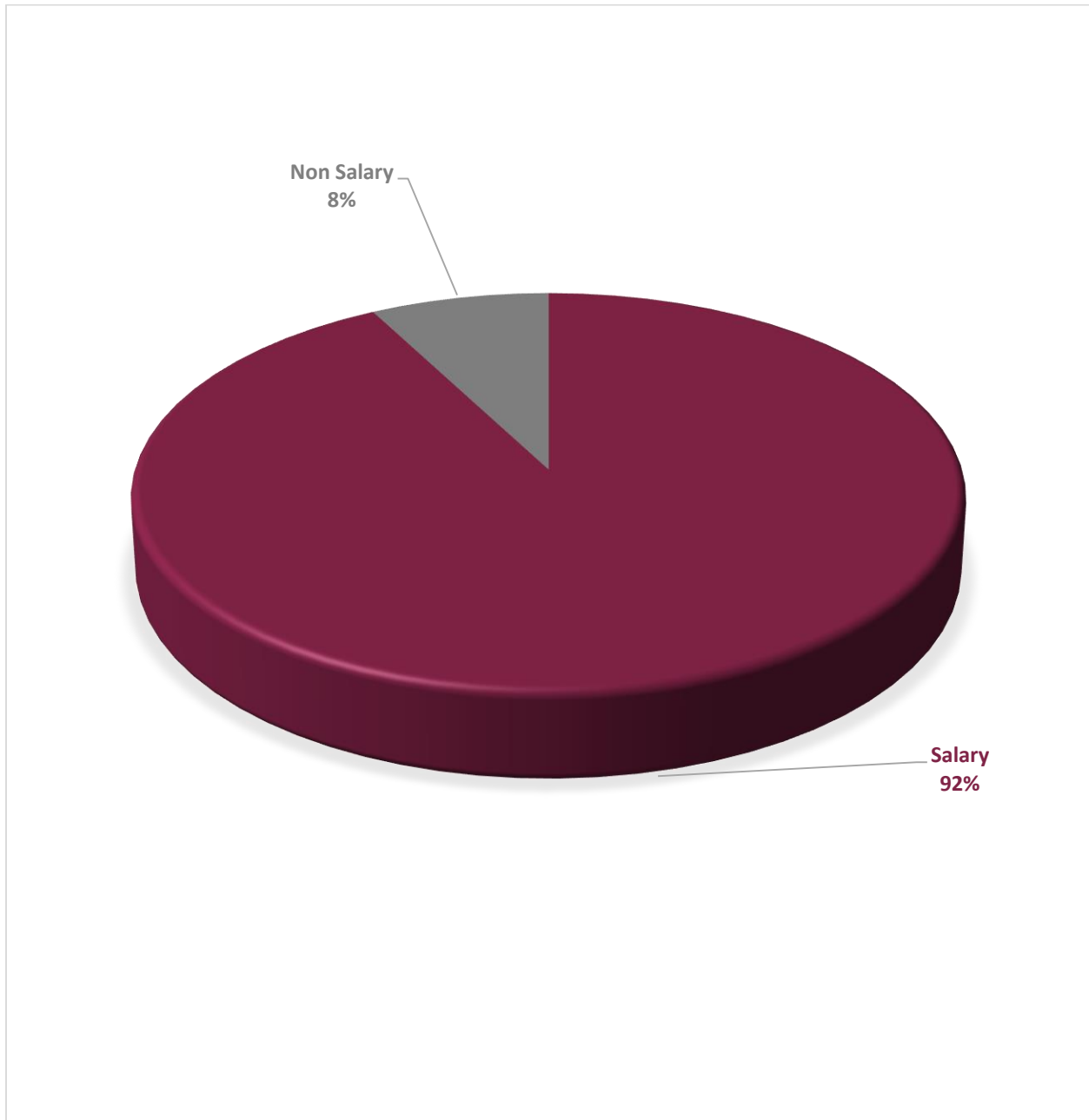
Function	Function Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Budget Diff	FY23/22 FTE Diff	FY23/22 % Diff
1430	Legal Service - School Committee	12,000	-	-	-	-	-	-	-	-
2110	Curriculum Directors (Supervisory)	55,118	54,709	5,730	-	3,644	-	-2,086	-	-36.40%
2210	School Leadership	622,111	629,235	647,153	6.00	665,298	6.00	18,145	-	2.80%
2220	*Academic Dept. Heads	392,013	395,660	403,671	3.00	418,193	3.00	14,522	-	3.60%
2300	*Teaching / Instruction	123,735	123,711	127,912	1.20	99,456	1.20	-28,456	-	-22.25%
2305	Teachers, Classroom	6,220,670	6,250,114	6,394,542	61.92	6,893,997	64.32	499,455	2.40	7.81%
2320	Medical/ Therapeutic Serv.	151,064	185,638	183,013	1.00	109,947	1.00	-73,066	-	-39.92%
2325	Substitute Teachers, Short-Term	83,000	144,674	136,124	-	130,000	-	-6,124	-	-4.50%
2330	Paraprofessionals	710,371	754,482	736,705	17.00	762,746	16.00	26,041	-1.00	3.53%
2340	Librarians	155,860	152,262	165,351	2.00	181,775	2.00	16,424	-	9.93%
2353	*Prof. Dev. - Teachers	-	-	22,600	-	22,600	-	-	-	-
2355	*Prof. Dev. - Substitutes	-	-	8,250	-	8,250	-	-	-	-
2357	*Prof. Dev. - Providers	-	198	4,500	-	4,500	-	-	-	-

Function	Function Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Budget Diff	FY23/22 FTE Diff	FY23/22 % Diff
2410	Textbooks	63,883	63,271	56,465	-	22,285	-	-34,180	-	-60.53%
2415	Other Instructional Materials	16,277	16,986	17,800	-	17,700	-	-100	-	-0.56%
2420	Instr. Equipment	10,375	21,786	10,375	-	10,375	-	-	-	-
2430	General Classroom Supplies	66,214	44,489	83,994	-	99,373	-	15,379	-	18.31%
2440	Other Instr. Services	86,895	2,778	79,986	1.98	83,285	1.98	3,299	-	4.12%
2451	Instr. Hardware-Student & Staff Devices (Computers)	205,000	201,745	265,088	-	278,227	-	13,139	-	4.96%
2453	Instr. Hardware-All Others	1,400	884	5,191	-	5,191	-	-	-	-
2710	Guidance & Adjustment Counselors	518,959	484,128	542,456	5.00	595,436	6.00	52,980	1.00	9.77%
2720	Testing & Assessment	7,000	2,058	3,500	-	-	-	-3,500	-	-100.00%
2800	Psychological Services	121,764	122,063	125,115	1.00	128,243	1.00	3,128	-	2.50%
3200	Medical/Health Services	214,455	219,733	219,888	2.00	226,694	2.00	6,806	-	3.10%
3510	Athletics	64,748	50,723	74,915	-	64,598	-	-10,317	-	-13.77%
3520	Other Student Activities	40,000	568	70,317	-	72,075	-	1,758	-	2.50%
4110	Custodial Services	391,807	446,494	413,103	6.00	423,377	6.00	10,274	-	2.49%
4120	Heating of Buildings	144,152	155,317	160,000	-	168,000	-	8,000	-	5.00%
4130	Utility Services	163,753	138,636	163,753	-	171,940	-	8,187	-	5.00%
7300	Equipment (1)	-	1,565	-	-	-	-	-	-	-
7400	Equipment (2)	-	17,250	-	-	-	-	-	-	-
9300	Tuition to Non Public Schools	-	537,365	-	-	-	-	-	-	-
9400	Tuition to Collaboratives	928,050	385,550	-	-	-	-	-	-	-
Totals:		11,570,674	11,604,071	11,127,497	108.10	11,667,205	110.50	539,708	2.40	4.85%

\*Currently not a DESE function

## Middle School

Peabody & Sanborn Salary vs. Non Salary





## District Wide Elementary

### Elementary by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Budget Diff	FY23/22 FTE Diff	FY23/22 % Diff
1000	District Leadership & Administration	20,000	-	-	-	-	-	-	-	-
2000	Instructional Leadership	619,008	524,693	551,692	2.20	649,638	3.20	97,946	1.00	17.75%
3000	Other School Services	306,410	451,598	325,242	3.00	315,455	3.00	-9,787	-	-3.01%
4000	Maintenance	595,192	667,503	606,440	9.00	622,714	9.00	16,274	-	2.68%
7000	Fixed Assets	5,000	6,208	5,000	0.00	5,000	-	-	-	-
9000	Programs with Other Districts	-	618,417	-	-	-	-	-	-	-
<b>Totals:</b>		<b>1,545,610</b>	<b>2,268,420</b>	<b>1,488,374</b>	<b>14.20</b>	<b>1,592,807</b>	<b>15.20</b>	<b>104,433</b>	<b>1.00</b>	<b>7.02%</b>

**1000:** School Committee, Superintendent, Finance and Business, HR, Benefits, Personal, Legal, District Wide Management and Tech

**2000:** Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

**3000:** Attendance and Parent Liaison Services, Health Services, Transportation, Athletics, Other Student Activities

**4000:** Custodians, Heating, Utility Services, Maintenance of Grounds/Buildings/Equipment, Security, Networking and Telecommunications

**7000:** Acquisition and Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

**9000:** School Choice Tuition, Charter Schools, Special Ed Tuitions

### Elementary by DESE 100 Function Chart

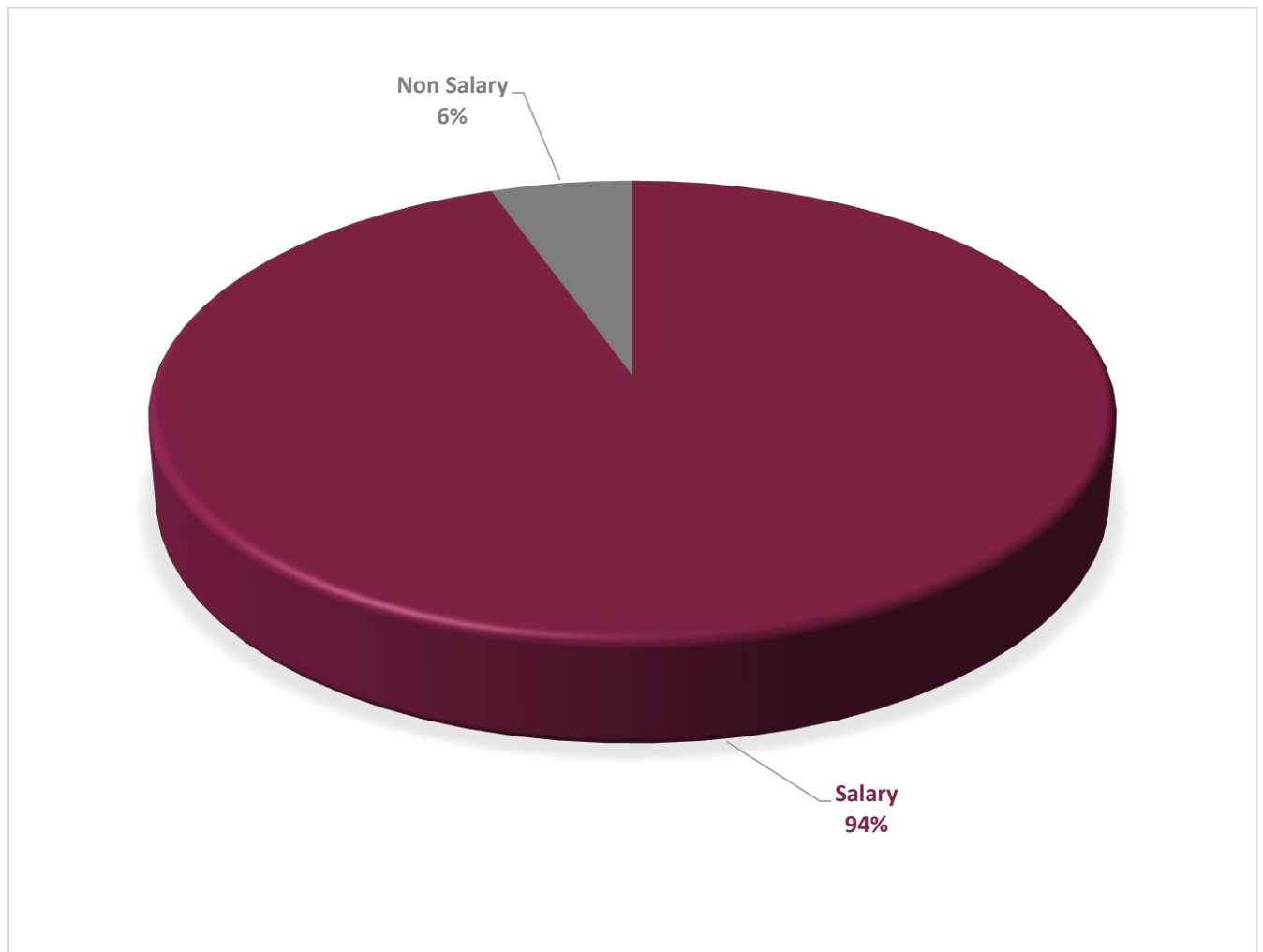
Function	Function Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Budget Diff	FY23/22 FTE Diff	FY23/22 % Diff
1430	Legal Service - School Committee	20,000	-	-	-	-	-	-	-	-
2110	Curriculum Directors (Supervisory)	90,414	85,072	40,602	0.60	42,433	0.60	1,831	-	4.51%
2120	Dept. Heads (Non-Supervisory)	11,044	-	-	-	-	-	-	-	-
2305	Teachers, Classroom	109,997	103,849	110,657	-	99,437	0.00	-11,220	-	-10.14%
2315	*Team Leaders /Dept. Chairs	75,478	77,652	56,603	0.50	115,308	1.00	58,705	0.50	103.71%
2320	Medical / Therapeutic Serv.	20,500	1,500	10,000	-	-	-	-10,000	-	-100.00%
2330	Paraprofessionals	31,500	25,974	31,500	-	31,500	-	-	-	-
2340	Librarians	50,158	55,996	51,582	0.60	46,733	0.60	-4,849	-	-9.40%
*2357	*Prof. Dev. - Providers	60,882	62,252	37,500	0.50	101,622	1.00	64,122	0.50	170.99%
2410	Textbooks	11,472	7,404	11,587	-	11,587	-	-	-	-
2430	General Classroom Supplies	104,313	88,776	113,795	-	112,795	-	-1,000	-	-0.88%
2440	Other Instr. Services	38,250	5,686	72,866	-	68,223	-	-4,643	-	-6.37%
2720	Testing & Assessment	15,000	10,534	15,000	-	20,000	-	5,000	-	33.33%
3200	Medical/Health Services	306,410	310,598	325,242	3.00	315,455	3.00	-9,787	-	-3.01%
3400	Food Services	-	141,000	-	-	-	-	-	-	-

Function	Function Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Budget Diff	FY23/22 FTE Diff	FY23/22 % Diff
4110	Custodial Services	595,192	667,503	606,440	9.00	622,714	9.00	16,274	0.00	2.68%
7300	Equipment (1)	5,000	6,208	5,000	-	5,000	-	-	-	-
9300	Tuition to Non Public Schools	-	379,998	-	-	-	-	-	-	-
9400	Tuition to Collaboratives	-	238,419	-	-	-	-	-	-	-
Totals:		1,545,610	2,268,420	1,488,374	14.20	1,592,807	15.20	104,433	1.00	7.02%

\*Currently not a DESE function

## District Wide Elementary

### Elementary Salary vs. Non Salary



## District Wide/Ripley

### District Wide/Ripley by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Budget Diff	FY23/22 FTE Diff	FY23/22 % Diff
1000	District Leadership & Administration	1,518,500	1,643,406	1,597,784	11.88	1,670,295	11.68	72,511	-0.20	4.54%
2000	Instructional Leadership	999,106	908,096	1,375,694	5.70	1,978,997	6.60	603,303	0.90	43.85%
3000	Other School Services	2,148,483	2,356,792	2,018,361	26.16	2,195,263	26.56	176,902	0.40	8.76%
4000	Maintenance	1,470,755	1,543,882	1,544,568	4.83	1,574,763	4.93	30,195	0.10	1.95%
5000	Fixed Charges	518,824	628,700	478,018	-	337,355	-	-140,663	-	-29.43%
6000	Community Services	115,160	123,231	117,191	3.67	106,948	3.67	-10,243	-	-8.74%
7000	Fixed Assets	216,880	208,044	280,783	-	305,433	-	24,650	-	8.78%
9000	Programs with Other Districts	269,993	-	878,976	-	275,517	-	-603,459	-	-68.65%
Totals:		7,257,701	7,412,151	8,291,375	52.24	8,444,571	53.44	153,196	1.20	1.85%

**1000:** School Committee, Superintendent, Finance and Business, HR, Benefits, Personal, Legal, District Wide Management and Tech

**2000:** Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

**3000:** Attendance and Parent Liaison Services, Health Services, Transportation, Athletics, Other Student Activities

**4000:** Custodians, Heating, Utility Services, Maintenance of Grounds/Buildings/Equipment, Security, Networking and Telecommunications

**7000:** Acquisition and Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

**9000:** School Choice Tuition, Charter Schools, Special Ed Tuition

### District Wide/Ripley by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY2 /22 Budget Diff	FY23 FTE's	FTE Diff	FY23/FY 22 % Diff
1110	School Committee	7,177	6,835	7,177	-	7,177	-	-	-	-
1210	Superintendent	195,884	184,974	200,574	1.20	218,117	1.20	17,543	-	8.75%
1220	Assistant Superintendents	-	-	-	-	2,491	-	2,491	-	100.00%
1230	Other District Wide Administration	25,000	13,650	51,676	1.00	25,000	-	-26,676	-1.00	-51.62%
1410	Business & Finance	435,245	475,043	450,104	4.10	476,068	4.30	25,964	0.20	5.77%
1420	Human Resources & Benefits	150,443	178,552	139,787	1.20	179,410	1.80	39,623	0.60	28.35%
1430	Legal Service for School Committee	35,000	135,874	67,000	-	67,000	-	-	-	-
1450	Administrative Technology	669,751	648,477	681,466	4.38	695,032	4.38	13,566	-	1.99%
2110	Curriculum Directors (Supervisory)	233,259	205,364	366,931	2.40	490,825	3.30	123,894	0.90	33.76%
2305	Teachers, Classroom	125,000	70,452	221,738	0.90	215,434	1.50	-6,304	0.60	-2.84%
2315	*Team Leaders/Dept. Chairs	-	21,703	-	-	27,362	-	27,362	-	100.00%
2320	Medical/ Therapeutic Serv.	173,913	200,789	205,810	1.80	516,396	1.20	310,586	-0.60	150.91%

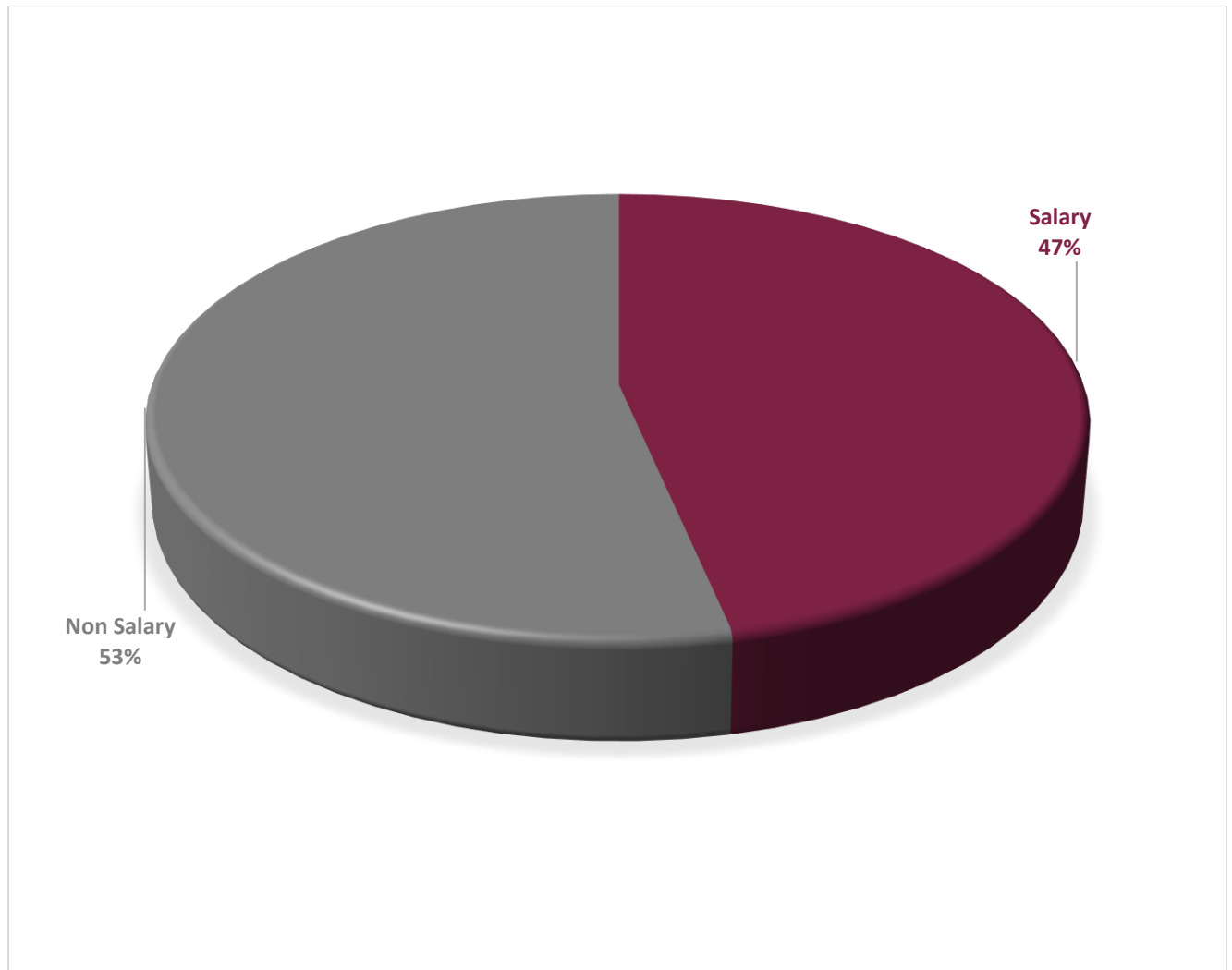
Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY2 /22 Budget Diff	FY23 FTE's	FTE Diff	FY23/FY 22 % Diff
2325	Substitute Teachers, Short-Term	-	-	-	-	20,137	-	20,137	-	100.00%
2330	Paraprofessionals	34,507	34,664	35,442	0.60	36,508	0.60	1,066	-	3.01%
2353	*Prof. Dev. - Teachers	149,998	118,298	220,537	-	171,923	-	-48,614	-	-22.04%
2356	Cost for Instructional Staff to Attend Prof. Dev.	-	-	-	-	50,598	-	50,598	-	100.00%
2357	*Prof. Dev. - Providers	252,929	235,305	284,794	-	298,794	-	14,000	-	4.92%
2358	Outside Prof. Dev. Providers for Instructional Staff	-	-	-	-	45,400	-	45,400	-	100.00%
2420	Instr. Equipment	13,000	10,776	13,140	-	13,140	-	-	-	-
2430	General Classroom Supplies	6,000	2,363	6,000	-	6,000	-	-	-	-
2440	Other Instr. Services	10,500	7,660	21,302	-	21,302	-	-	-	-
2451	Instr. Hardware -Student & Staff Devices (Computers)	-	-	-	-	6,000	-	6,000	-	100.00%
2455	Instructional Software	-	721	-	-	13,678	-	13,678	-	100.00%
2720	Testing & Assessment	-	-	-	-	17,500	-	17,500	-	100.00%
2800	Psychological Services	-	-	-	-	28,000	-	28,000	-	100.00%
3200	Medical/Health Services	13,665	10,440	13,665	-	10,500	-	-3,165	-	-23.16%
3300	Transportation Services	2,052,318	2,055,546	1,905,468	26.16	2,085,535	26.56	180,067	0.40	9.45%
3400	Food Services	-	179,000	-	-	-	-	-	-	-
3520	Other Student Activities	82,500	104,854	82,500	-	82,500	-	-	-	-
3600	Campus Security	-	6,952	16,728	-	16,728	-	-	-	-
4110	Custodial Services	91,883	158,308	44,781	0.60	44,883	0.60	102	-	0.23%
4120	Heating of Buildings	48,915	41,868	48,915	-	50,911	-	1,996	-	4.08%
4130	Utility Services	296,953	226,297	292,442	-	297,922	-	5,480	-	1.87%
4200	*Maint/Buildings & Grounds	366,386	339,880	392,788	4.23	428,221	4.33	35,433	0.10	9.02%
4210	Maintenance of Grounds	107,263	54,614	131,400	-	135,935	-	4,535	-	3.45%
4220	Maintenance of Buildings	389,550	493,093	474,650	-	478,000	-	3,350	-	0.71%
4230	Maintenance of Equipment	51,191	30,321	40,978	-	20,278	-	-20,700	-	-50.51%
4400	Technology Infrastructure, Maint, & Support – All Other	118,614	199,501	118,614	-	118,614	-	-	-	-
5100	Employer Retirement Contributions	441,343	543,122	394,489	-	251,709	-	-142,780	-	-36.19%
5260	Other Non-Employee Insurance	67,481	86,350	73,529	-	77,146	-	3,617	-	4.92%
5500	Other Fixed Costs	10,000	-772	10,000	-	8,500	-	-1,500	-	-15.00%
6900	Transportation to Non-Public Schools	115,160	123,231	117,191	3.67	106,948	3.67	-10,243	-	-8.74%
7600	Motor Vehicles	216,880	208,044	280,783	-	305,433	-	24,650	-	8.78%

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY2 /22 Budget Diff	FY23 FTE's	FTE Diff	FY23/FY 22 % Diff
9300	Tuition to Non-Public Schools	269,993	-	1,306,471	-	1,258,222	-	-48,249	-	-3.69%
9400	Tuition to Collaboratives	-	-	127,726	-	-257,705	-	-385,431	-	-301.76%
9900	*Special Education Circuit Breaker/IDEA Offset	-	-	-555,221	-	-725,000	-	-169,779	-	30.58%
Totals:		7,257,701	7,412,151	8,291,375	52.24	8,444,571	53.44	153,196	1.20	1.85%

\*Currently not a DESE function

## District Wide/Ripley

### District Wide Salary vs. Non Salary



# **Appendix**

**Appendix A:** DESE Chart of Accounts

**Appendix B:** NESDEC Enrollment Report

**Appendix C:** Capital Plan

**Appendix D:** Special Revenue Charts

**Appendix E:** CPS School Committee Approved Line Item Budget

**Appendix F:** Glossary



Alcott - 1st Grade Students working on their Crab pose in PE class!!!



## Appendix A: DESE Chart of Accounts

### Chart of Accounts - Criteria for Financial Reporting

This section describes the general requirements for reporting revenue and expenditure data from school committee appropriation, municipal spending in support of schools, revolving and special funds and state and federal grants and contracts. Each school district shall report the following revenues and expenditures as required in the annual End-of-Year Financial Report in accordance with M.G.L. c.72, s.3.

*Last updated as of July 2020*

#### Revenue Classification

##### General fund receipts:

- Regional school district assessments received from member cities and towns and excess and deficiency funds applied to a given year's budget;
- Tuition receipts, transportation fees, earnings on investments, rental fees, medical care and assistance, e-rate receipts, and other general fund revenue;
- • The cash value of all non-revenue receipts.

##### State aid receipts:

- Chapter 70 (school aid), Chapter 70B (construction aid through MSBA)
- Pupil transportation, charter reimbursement and facilities aid, circuit breaker and foundation reserve • State and federal grant receipts: o State grants or contracts received from the Department or any other state agency. o Federal grants or contracts received from the Department, from other state agencies or from any other federal government source

##### Revolving and special fund receipts:

- School lunch receipts, including state and federal reimbursements
- Athletic and other student body receipts for admission for school events
- Tuition receipts for school choice or other receipts for adult education, community school programs, out of district tuitions or summer school.
- Other local receipts as permitted by law, such as culinary arts programs, insurance reimbursements, lost school books or costs of industrial arts supplies, self-supporting recreation and park services or rental of school facilities.
- Private receipts shall include all non-governmental grants or gifts.

#### Expenditures - Functional Classification

This section specifies the criteria for reporting functional categories of expenditures and gives the specific items that should be reported under these categories. Reporting of municipal expenditures must also comply with reporting instructions entitled: "Reporting by Municipal Agencies".

Code	Function Name	Description	Object Codes
<b>Administration</b>			
1110	School Committee	Record School Committee expenditures by object. For the City/Town, record only those expenditures that support the school committee as an office (e.g. salaries, travel expenses, legal expenses, and office expenses).	Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
1210	Superintendent	Record Superintendent's Office expenditures by object. <i>This should correspond to EPIMS job code 1200.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
1220	Assistant Superintendents	Record Assistant Superintendent expenditures by object. <i>This should correspond to EPIMS job code 1201.</i> <i>Do not record Assistant Superintendent for Business and Finance in this function. Reserve for Business and Finance Office (1410).</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
1230	Other District-Wide Administration	Record Other Districtwide Administration expenditures by object, including, but not limited to, Assistant to Superintendent, Grants Manager, or Director of Planning. <i>This should correspond to EPIMS job code 1205. Note: some positions coded as 1205 may also belong in EOYR function 1420, "Human Resources and Benefits."</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
1410	Business and Finance	Record expenditures for Business and Finance including salaries and expenses. <i>This should correspond to EPIMS job code 1202.</i>  For City/Town record expenditures as defined in 603 CMR 10.04(1)(a) for Business and Finance Services allocated according to the method agreed upon by the municipality and school committee. The method used to record these costs must be used consistently each year and may only be changed upon the approval of the Commissioner of Elementary and Secondary Education. Only those expenditures that support the school committee as an office (e.g. salaries, travel expenses, legal expenses and office expenses).	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

1420	Human Resources and Benefits	Record expenditures for Human Resources and Employee Benefits Administration. <i>This should correspond to EPIMS job code 1208.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
1430	Legal Service for School Committee	Record expenditures for legal services for the School Committee (e.g. costs of School Committee representation for collective bargaining and other litigation).	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
1435	Legal Settlements	Record expenditures for legal settlements (e.g. costs representing settlements of litigation actions, including opposition legal fees, if part of a settlement).	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
1450	Administrative Technology—District wide	Report all technology costs related to running the district, including computers, printers, copiers, and software (data systems, MIS). <i>Report software systems related to curriculum, lesson planning and assessment in the 2000 series. Report all others here (e.g., systems related to grades, parent notification, attendance, and finance and operations).</i>	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
<p><b>Instruction</b></p> <p>Instructional activities involving the teaching of students, supervising of staff, developing and utilizing curriculum materials and related services.</p> <p>Instructional services directly attributable to schools must be reported on a school basis, while district-wide services, such as supervisory, may be reported on a district-wide basis.</p>			
<p><b>Instructional Leadership</b></p> <p>Managers responsible for delivery of student instructional programs at the school and district level.</p>			
2110	Curriculum Directors (Supervisory)	Record expenditures for Curriculum Directors (2110) and Department Heads by program (e.g. Regular Day) and object (e.g. Professional Salaries). Include salaries and expenses of managers responsible for delivery of student instructional programs at all levels (district and school), and serve in a supervisory capacity. <i>This should correspond to EPIMS job code 1211.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

2120	Department Heads (Non-Supervisory)	Record expenditures for Curriculum Directors (2110) and Department Heads by program (e.g. Regular Day) and object (e.g. Professional Salaries). Include salaries and expenses of managers responsible for delivery of student instructional programs at all levels (district and school), and do not serve in a supervisory capacity. <i>This should correspond to EPIMS job codes 1212 through 1223, 1312 and 1320.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
2130	Instructional Technology Leadership and Training	Report staff costs for technology leadership and training to integrate technology devices and applications into the curriculum. Includes the cost of the director of technology and instructional technology integration specialists. <i>This function should correspond to EPIMS job code 1224.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
2210	School Leadership	Record expenditures, salaries, and expenses for School Leadership (2210) personnel including principal and school office staff. <i>This should correspond to EPIMS job codes 1305 and 1310.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
2250	Administrative Technology and Support—Schools	All administrative technology costs related to running the district's schools (e.g. principal's office), including computers, printers, copiers, and software. Includes replacement supplies (e.g. projector bulbs, power cords, toner, etc.). Expenditures for items over \$5,000 per unit must be reported as a capital (7000) expense. <i>This should correspond to EPIMS job codes 1224 and 6140.</i>	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
<b>Teachers</b>			
2305	Teachers, Classroom	Record expenditures for salaries of certified teachers, including all in-service days. Include all stipends paid to teachers that relate to providing instruction. <i>Stipends related to</i>	Professional Salaries (01)
		<i>non-teaching functions (e.g. athletics coaches, club advisors should not be included here. This should correspond with EPIMS job codes 2305-2307, 2310, and 2325.</i>	
<b>Other Teaching Services</b>			
2320	Medical/Therapeutic Services	Record expenditures for Medical/Therapeutic Services (2320) provided by licensed practitioners, including BCBA, OT, PT, Speech and Vision. <i>Record amounts paid to an Educational Collaborative for therapeutic services provided to district students that ARE NOT enrolled in Collaborative programs. These costs should not be reported as tuition.</i> <i>This should correspond with EPIMS job codes 3326, 3327, 3411, 3421, 3431, 3441, 3451, and 3461.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

2324	Substitutes, Long-Term	Record expenditures for long-term substitutes who cover extended absences or vacant positions. Include permanent substitutes if they are certified <u>for a minimum of 30 days</u> . Include permanent substitutes if they are certified. <i>This should correspond to EPIMS job code 2325.</i>	Professional Salaries (01) Other Salaries (03) Contracted Services (04)
2325	Substitute Teachers, Short-Term	Record expenditures for short-term substitutes who cover short-term absences related to any reason, including allowing teachers to participate in professional development activities.	Other Salaries (03) Contracted Services (04)
2330	Paraprofessionals	Record expenditures for non-clerical paraprofessional and Instructional assistants (2330) hired to assist teachers/specialists in the preparation of instructional materials or classroom instruction (includes American Sign Language Specialists). <i>This should correspond to EPIMS job codes 3323, 3324, and 4100.</i>	Other Salaries (03) Contracted Services (04)
2340	Librarians/Media Center Directors	Record expenditures for salary of Librarians and Media Center Directors (2340). <i>This should correspond to EPIMS job codes 1220 and 3330.</i> For the City/Town, record expenditures for library services where there is an agreement between the school committee and the municipality for specific services to be provided to students. This must be entered into Schedule 3.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03)
2345	Distance Learning and Online Coursework	Costs related to enrolling students in technology-based distance education coursework.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
<b>Professional Development</b>			
2351	Professional Development Leadership	Record expenditures for the salary and expenses of a Director of Professional Development (2351). <i>This should correspond to EPIMS job code 1225. If the district pro-rates an employee's time across more than one job in EPIMS, their salary reported in the EOYR should be likewise pro-rated.</i>	Professional Salaries (01) Clerical Salaries (02) Supplies and Materials (05) Other Expenses (06)
2352	Instructional Coaches	Report expenditures for the salary and expenses of staff whose primary function is to provide instructional coaching to teachers. <i>This should correspond to EPIMS job code 2330.</i>	Professional Salaries (01) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
2354	Stipends for teachers providing instructional coaching	Report expenditures for stipends paid to teachers who act as instructional coaches, master teachers, mentor teachers, or who otherwise deliver in-district professional development, in addition to their primary instructional responsibilities.	Professional Salaries (01)
2356	Costs for instructional staff to attend professional development	Report expenditures for teachers and instructional support staff (e.g. paraprofessionals) to participate in professional development, both inside and outside the district, including stipends, reimbursements to take courses, registration fees, membership fees, and cost of publications.	Professional Salaries (01) Other Salaries (03) Supplies and Materials (05) Other Expenses (06)

2358	Outside professional development providers for instructional staff	Report expenditures for vendors who provide professional development to instructional staff. PD provided to non-instructional staff should be reported as "contracted services" in the function where that staff's salary is reported.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
<b>Instructional Materials, Equipment and Technology</b>			
2410	Textbooks	Include consumable workbooks, physical materials, and accessories, such as visual media and software provided as an integrated package as well as printed manuals used to support direct instructional activities.	Supplies and Materials (05)
2415	Other Instructional Materials (Libraries)	Record expenditures for Other Instruction Materials (2415) including books and other materials excluding textbooks, for use in school libraries or classroom libraries. INCLUDE CITY OR TOWN COST WHERE THERE IS AN AGREEMENT TO PROVIDE SERVICES ON LINE 3514.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
2420	Instructional Equipment	Record expenditures for Instructional Equipment (2420) including vocational equipment and science lab equipment irrespective of unit cost.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
2430	General Classroom Supplies	Record expenditures for general supplies (2430) including paper, pens, crayons, chalk, paint, toner, calculators, etc.	Supplies and Materials (05)
2440	Other Instructional Services	Record expenditures for Other Instructional Services (2440) including field trips. <i>This should correspond to EPIMS job code 3340.</i>	Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
2451	Instructional Hardware—Student and Staff Devices (Computers)	Costs for computers and devices (e.g. tablets, Chromebooks, etc.) used by students and instructional staff. Can include 1-to-1 devices and computer labs.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
2453	Instructional Hardware—All Other	Costs for all other instructional hardware (e.g. peripherals, projection technology, etc.) used in the classroom, computer labs, or library/media center. Include lease/purchase of printers and networked copiers used to create instructional materials, including copier and copier leases of less than \$5,000.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
2455	Instructional Software and Other Instructional Materials	Costs for licenses, learning management systems, subscriptions, e-books, physical software copies, etc. Any purchase that includes physical textbooks/media should be reported in 2410 Textbooks. This function includes only those textbook purchases that are entirely electronic.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

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Guidance, Counseling and Testing			
2710	Guidance and Adjustment Counselors	Record salaries and other related expenses of the Director of Guidance, Guidance Counselors, and School Adjustment Counselors (2710). <i>This should correspond to EPIMS job codes 1210, 3328, 3329, 3333, 3350, and 3351.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
2720	Testing and Assessment	Record expenditures for the salary, materials and expenses used for testing and assessing students (2720). <i>This should correspond to EPIMS job code 3325.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
2800	Psychological Services	Record expenditures for the salaries and expenses for psychological evaluation, counseling, and other services provided by a licensed mental health professional. Includes school psychologists, social workers, psychometrists and assistants. <i>This should correspond to EPIMS job codes 3360, 3361, 3370 and 3371.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
Pupil Services			
3100	Attendance and Parent Liaison Services	Record expenditures for Attendance & Parent Liaison Services (3100). Include the salary and expenses for truancy officers (investigatory services) and parent information centers (e.g. Professional Salaries 01). <i>This should correspond to EPIMS job code 3332.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
3200	Medical/Health Services	Record expenditures for Medical/Health Services (3200) including, but not limited to, school physicians, school nurses, and school medical supplies. <i>This should correspond to EPIMS job codes 1226, 5010, 5015, 5020, and 5021.</i>  For the City/Town, Record expenditures for Health Services (3200) where there is an agreement between the school committee and the municipality for specific services to be provided to students.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

3300	Transportation Services	<p>Record by major program area and by object, expenditures for Pupil Transportation Services (3300) for pupils transported to and from school regardless of distance. Only record expenditures for Transportation Services to and from school once daily. Expenditures may include:</p> <ul style="list-style-type: none"> <li>Salaries, student transportation supervisors, dispatchers, school bus drivers, and school bus maintenance personnel</li> <li>Salaries or the prorated share of salaries, clerical and support staff</li> <li>Fuel, lubrication, tires, and school bus maintenance</li> <li>Contracted services</li> </ul>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
		<ul style="list-style-type: none"> <li>Insurance premiums for student transportation services</li> <li>School bus monitors</li> </ul> <p>In Regular Day (Col. 1), record expenditures for racial imbalance and day care transportation. Record expenditures for homeless transportation. In Special Education (Col. 2), record Special Education transportation expenditures to and from approved Chapter 766 private schools.</p> <p>DO NOT record expenditures for transporting nonpublic pupils in this section.</p> <p>DO NOT record expenditures for pupil transportation: field trips, athletic trips, shuttle trips between schools, etc. [603 CMR 10.08].</p> <p><i>Transportation costs by program must reconcile with costs and students reported on Schedule 7.</i></p>	
3400	Food Services	<p>Record expenditures for Food Services (3400), including</p> <ul style="list-style-type: none"> <li>Salaries, school lunch supervisors, food preparers, kitchen personnel, and aides</li> <li>Food and supplies</li> <li>Salaries or the prorated share of salaries, clerical and support staff</li> <li>Contracted services</li> <li>Dues and subscriptions</li> <li>Travel expenses for staff</li> </ul> <p>In Schedule 1, only record expenditures from appropriated funds.</p> <p>Reported the cost of writing off uncollected debt in Other Expenses (06).</p> <p>In Schedule 1.C.2., report expenditures from other sources (e.g. over the counter receipts, federal or state reimbursements, or other revolving fund expenditures, etc.).</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
3510	Athletics	<p>Record only the expenditures from appropriated funds used to support Athletics (3510), including:</p> <ul style="list-style-type: none"> <li>Salaries, coaches, trainers, and assistants in intramural and interscholastic sports</li> <li>Contracted services</li> <li>Transportation services for students to and from athletic events</li> <li>Athletic rental services</li> <li>Uniforms</li> <li>Athletic supplies and materials</li> <li>Dues and subscriptions</li> <li>Travel expenses for staff</li> </ul> <p>In Schedule 1.C.2., report expenditures of revenues from other sources (e.g. over the counter receipts, gate receipts, etc.).</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)



3520	Other Student Activities	<p>Record only the expenditures from appropriated funds used to support Other Student Activities (3520), including:</p> <ul style="list-style-type: none"> <li>• Salaries, musical directors, drama coaches, and other extracurricular personnel</li> <li>• Salaries or the prorated share of salaries, clerical and support staff</li> <li>• Printing</li> <li>• Dues and subscriptions</li> <li>• Supplies and materials</li> <li>• Transportation services for students to and from activities • Travel expenses for staff</li> </ul> <p>In Schedule 1.C.2., report expenditures of revenues from other sources (e.g. ticket sales, over the counter receipts, etc.) that are deposited in the Student Activity Agency account.</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
3600	School Security	<p>Record expenditures for School Security (3600) including salaries and expenses for school police, hall monitors, and security personnel. <i>This should correspond to EPIMS job code 3331.</i></p> <p>For the City/Town, record expenditures for School Security Services where there is an agreement between the school committee and the municipality for specific services to be provided.</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
<b>Operations and Maintenance</b>  Housekeeping activities relating to the physical plant and maintenance activities for grounds, buildings and equipment. Expenditures classified as a 4000 expenditure <i>must not exceed</i> the per project dollar limit for extraordinary maintenance or for non-instructional equipment.			
4110	Custodial Services	Record expenditures for Custodial Services (4110) including salaries and expenses of custodians, janitors, and truck drivers.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
4120	Heating of Buildings	Record expenditures for Heating of Buildings (4120) including the cost of coal, fuel oil, gas, steam, and wood as well as the cost of contracted services.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
4130	Utility Services	Record expenditures for Utility Services (4130) including the cost of water, trash disposal, sewage, hazardous waste disposal, electricity, telephone service, and non-heating fuels.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

4210	Maintenance of Grounds	Record expenditures for Maintenance of Grounds (4210) including the cost of salaries and expenses of groundskeepers, equipment operators, and aides.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) <b>Contracted Services (04)</b> <b>Supplies and Materials (05)</b> <b>Other Expenses (06)</b>
4220	Maintenance of Buildings	Record expenditures for Maintenance of Buildings (4220) including the salaries and expenses of building maintenance personnel, engineers, licensed tradespeople, painters, etc.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
4225	Building Security System	Record expenditures for Building Security Systems (4225). Expenditures for this purpose may not exceed the per project dollar limit for extraordinary maintenance (\$150,000) or non-instruction equipment (\$5,000). If greater, the cost must be reported as a Capital Equipment (7000) expenditure.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
4230	Maintenance of Equipment	Record expenditures for Maintenance of Equipment (4230) including salaries of repair personnel, supplies, materials and tools, equipment parts, and replacement of equipment and furnishings.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
4300	Extraordinary Maintenance	Record expenditures for Extraordinary Maintenance (4300) defined in 603 CMR 10.02. Expenditures can include the principal portion of a loan or the cost of a lease/purchase agreement. Expenditures classified as a 4000 account expenditure must not exceed the per project dollar limit for extraordinary maintenance (\$150,000).  DO NOT report employee salaries in this category.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
4400	Technology Infrastructure, Maintenance, and Support—Salaries	Report personnel costs related to maintaining and supporting district technology infrastructure, including ISP, WAN, LAN, PBX systems, servers, and related software. Include salaries for district staff who provide maintenance and user support (e.g. IT help desk) for the central office and schools. <i>This function should correspond to EPIMS job codes 1201, 1224, and 6140.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03)
4450	Technology Infrastructure,	Report contractual services, supplies and materials, and other costs related to maintaining and supporting district technology infrastructure, including ISP, WAN, LAN, PBX systems, servers, and related software.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

	Maintenance, and Support—All Other	Expenditures for this purpose must not exceed the per project dollar limit for extraordinary maintenance (\$150,000) or for non-instructional technology equipment (\$5,000). Costs exceeding these limits must be reported as a Capital Equipment (7000) expenditure.	
<b>Benefits and Fixed Charges</b> Retirement and insurance programs, rental of land and buildings, debt service for current loans, and other recurring items, which are not generally provided for under another function.			
5100	Employer Retirement Contributions	Record expenditures for Employee Retirement (5100), including contributions to employee retirement systems, social security contributions, contributions to pension plans and Medicaid contributions.	<i>No objects</i>
5150	Employee Separation Costs	Record expenditures for Employee Separation (5150), including costs attributed to an employee's termination/retirement. Includes vacation pay, sick leave buyback and other benefits payable upon termination/retirement.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04)
5200	Insurance for Active Employees	Record expenditures for Insurance for Active Employees, including employee unemployment, health, and life insurance premiums or payments, and workers' compensation for active employees.	<i>No objects</i>
5250	Insurance for Retired School Employees	Record expenditures for Insurance for Retired School Employees, including health insurance premiums for retired school employees.	<i>No objects</i>
5260	Other Non-Employee Insurance	Record expenditures for Other Non-Employee Insurance, including insurance premiums for property, fire, liability, fidelity bonds, and judgments against the school district resulting from self-insurance.	<i>No objects</i>
5300	Rental Lease of Equipment	Record expenditures for Rental Lease of Equipment (5300) [603 CMR 10.06], including annual operating lease/rental costs. Expenditures for this purpose may only exceed the per project dollar limit for extraordinary maintenance (\$100,000) or non-instructional equipment (\$5,000) for a three-year period. After the third rental year the cost must be reported as a 7000 (fixed asset) expenditure. Do not include lease/purchase agreements, except in circumstances allowed by school finance regulations. [Guidelines: See Appendix A].	<i>No objects</i>
5350	Rental Lease of Buildings	Record expenditures for Rental Lease of Buildings (5350) [603 CMR 10.06], including annual capital lease/rental costs. After the third rental year the cost must be reported as a 7000 (fixed asset) expenditure. Do not include lease/purchase agreements, except in circumstances allowed by school finance regulations. [Guidelines: See Appendix A].	<i>No objects</i>
5400	Short Term Interest RANs	Record expenditures for reduction or full payment of short term Revenue Anticipation Notes (RANs) (due in one year or less) for interest (5400) [603 CMR 10.06].	<i>No objects</i>

5450	Short Term Interest BANS	Expenditures by the school committee ( <i>regional school districts only</i> ):Record expenditures for reduction or full payment of short-term Bond Anticipation Notes (BANS) for interest (5450).  Expenditures by the city/town: Record expenditures for Short Term Interest BANS (5450), annual interest charge on short-term borrowing for bond anticipation notes (BANS) for school purposes.	<i>No objects</i>
5500	Other Fixed Charges	Record expenditures for other Fixed Charges (5500), including the costs of public safety inspections, bank charges, and the costs of contracts for Medicaid billing.	<i>No objects</i>
5550	School Crossing Guards	Record expenditures for School Crossing Guards (5550).	<i>No objects</i>
5990	Indirect Cost Transfers	Record expenditures charged to grants for indirect cost transfers.	
<b>Community Services</b> Services provided by the school district for the community as a whole, or some segment of the community.			
6200	Civic Activities	Record by major program area expenditures for Civic Activities and Community Services (6200) including the costs of citizen meetings, parent-teacher-student association activities, school council meetings and activities, public forums and lectures, and advisory council meetings. Include expenditures for Adult Education programs in the undistributed column.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
6300	Recreation Services	Record expenditures for Recreation (6300) by object.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
6800	Health Services to Non-Public Schools	Record by major program area and by object, expenditures for Non-Public School Health (6800).	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

6900	Transportation to Non-Public Schools	<p>Record by major program area and object, expenditures for Transporting Non-public pupils to and from school regardless of distance (6900). Costs can include:</p> <ul style="list-style-type: none"> <li>• Salaries, student transportation supervisors, dispatchers, school bus drivers, school bus maintenance personnel</li> <li>• Salaries or the prorated share of salaries, clerical and support staff</li> <li>• Fuel, lubrication, tires and school bus repairs</li> <li>• Contracted service</li> <li>• Insurance premiums</li> <li>• School bus monitors</li> </ul> <p>Transportation costs must reconcile with costs and students reported on Schedule 7, lines 4220 and 4230.</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
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#### Acquisition, Improvement and Replacement of Fixed Assets

Acquisition of land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or acquisition of initial or additional *non instructional* equipment exceeding the \$5,000 unit cost and \$100,000 extraordinary maintenance cost as defined in 603 CMR 10.00. Costs corresponding to revenue received as a lump sum or progress payment revenue receipt from MSBA whether or not outstanding BANs exist. Costs directly related to a school construction project supported through local appropriation.

Expenditures should include the principal portion of a loan (including BANs), the cost of a lease/purchase agreement, costs directly related to a school construction project supported through local appropriation, and costs corresponding to revenue received/earned as a grant receipt from MSBA whether or not outstanding BANs exist.

Expenditures classified as a 7000 account expenditure must exceed the dollar limits for non-instructional equipment (\$5,000) unless part of a school construction project. See Guidance for Reporting Revenue and Expenditures for School Construction.

7100	Purchase of Land and Buildings (7100, 7200)	Record capital expenditures for Acquisition and Improvement of Sites (7100), including purchase of school building sites, improvement of school building sites, grading, landscaping, sewers, storm drains, retaining walls, and surfacing, capital leases costs, and the principal portion of a loan not reported in 8100.	<i>No objects</i>
7200	Purchase of Land and Buildings (7100, 7200)	Record capital expenditures for Acquisition and Improvement of Buildings (7200), including construction of buildings, acquisition of existing buildings, additions to existing buildings, acquisitions of portable school buildings/classrooms, rehabilitation of school buildings, lease/purchase of buildings, capital leases, and principal portion of a loan not reported in 8100.	<i>No objects</i>

7300	Equipment (7300, 7400)	Record capital expenditures for Acquisition and Improvement of Equipment (7300), including acquisition of new, non-instructional school equipment having a useful life of more than one year and an acquisition cost of more than \$5,000, acquisition of school furniture and fixtures (bulk purchases), acquisition of school machinery, lease/purchase of equipment, capital leases, and <i>No objects</i> principal portion of a loan not reported in 8100.	<i>No objects</i>
7350	Capital Technology	Record expenditures for Capital Technology (7350), including hardware or other technology purchases exceeding the \$5,000 unit cost, capital leases, lease/purchase of capital technology, and the principal portion of a loan not reported in 8100.	<i>No objects</i>
7400	Equipment (7300, 7400)	Record capital expenditures for Replacement of Equipment (7400), including capital leases, lease/purchase of equipment, replacement of non-instructional equipment having a useful life of more than one year and an acquisition cost of more than \$5,000, and the principal portion of a loan not reported in 8100.	<i>No objects</i>

7500	Motor Vehicles (7500, 7600)	Record capital expenditures for Acquisition of Motor Vehicles (7500), including the purchase of passenger vehicles for school administrative use, purchase of trucks for school maintenance use, purchase of school buses, lease/purchase of motor vehicles, trucks or buses, capital leases, and the principal portion of a loan not reported in 8100.	<i>No objects</i>
7600	Motor Vehicles (7500, 7600)	Record capital expenditures for Replacement of Motor Vehicles (7600), including	<i>No objects</i>
<b>Debt Retirement and Service</b>  Retirement of debt and payment of interest and other debt costs. Principal and interest on <i>current</i> loans are not part of this function, but are reported in fixed charges (5400/5450).			
8100	Debt Retirement/School Construction	<p>Only report in the school committee appropriation if you are reporting for a regional school district. Municipal districts report on city/town expenditures.</p> <p>Record annual expenditures relating to Long Term Debt Retirement/School Construction, Principal (8100), including the annual principal of loans used to finance the purchase or construction of schools. DO NOT include amounts bonded for extraordinary maintenance. DO NOT include bond anticipation notes (BANS). DO NOT include amounts paid to a member regional school district as part of a capital assessment. This information will be reported by the regional school district.</p>	<i>No objects</i>
8200	Debt Service/School Construction	<p>Only report in the school committee appropriation if you are reporting for a regional school district. Municipal districts report on city/town expenditures. Record annual expenditures relating to Long Term Debt Service/School Construction, Interest (8200), including the annual Interest on bonds and loans used to finance the purchase or construction of schools. DO NOT include amounts bonded for extraordinary maintenance. DO NOT include bond anticipation notes (BANS). DO NOT include amounts paid to a member regional school district as part of a capital assessment. This information will be reported by the regional school district.</p>	<i>No objects</i>
8400	Debt Service/Educ and Other (8400, 8600)	<p>Only report in the school committee appropriation if you are reporting for a regional school district. Municipal districts report on city/town expenditures. Record annual expenditures related to Long Term Debt Service/Educational Expenditures (8400), including annual Interest on bonds and loans used to finance the purchase of educational expenditures and for other equipment and maintenance costs, such as books, instructional equipment, and extraordinary maintenance.</p> <p><i>Report the principal of these loans in the cost category of the purchase (e.g. fixed assets, instructional technology, etc.). Expenditures relating to principal for Extraordinary Maintenance should be reported as 4300. Expenditures relating to principal for other equipment and maintenance costs should be reported in the appropriate cost categories (e.g. fixed assets).</i></p>	<i>No objects</i>
8600	Debt Service/Educ and Other (8400, 8600)	<p>Only report in the school committee appropriation if you are reporting for a regional school district. Municipal districts report on city/town expenditures. Record annual expenditures related to Long Term Debt Service/Other Equipment and Maintenance Costs (8600), including the annual Interest on bonds and loans used to finance the purchase of non-instructional equipment, and to pay for capital maintenance projects in excess of one hundred thousand dollars (\$100,000).</p> <p><i>Principal costs should be reported in the appropriate 7000 series</i></p>	<i>No objects</i>

<b>Programs with Other School Districts</b>			
Transfers of payments to other school districts or to non-public schools for services provided to students residing in the sending city or town.			
9100	Tuition to Mass. Schools	Record, by major program area, tuition payments to other Massachusetts school districts (9100), including tuition or transfer payments to other public school districts in Massachusetts for resident students.	<i>No objects</i>
9110	Tuition for School Choice	School Choice Tuition (9110) is treated as an expenditure. School Committee - Regional School Districts Only	<i>No objects</i>

		<p>Tuition payments to choice or charter schools by a regional school district are calculated by DESE and sent to DOR, and deducted from its Chapter 70 payment. These amounts are populated on the EOYR.</p> <p>Note that both choice and charter tuition are current-year calculations which means that monthly charges through the first eleven months are estimates. In some <b>cases</b>, choice receiving districts have been paid more through May than their final annual amount turns out to be. In this case DOR will recoup the overpayment by adding it to the choice assessment in the June distribution. Accountants/auditors should do a ledger adjustment to reflect this adjustment.</p> <p>City/Town</p> <p>Tuition payments to choice or charter schools by a sending school district are deducted from its Chapter 70 payment.</p>	
9120	Tuition to Commonwealth Charter Schools	<p>Tuition to Commonwealth (9120) and Horace Mann Charter Schools (9125) are treated as expenditures.</p> <p>School Committee - Regional School Districts Only</p> <p>Tuition payments to choice or charter schools by a regional school district are calculated by DESE and sent to DOR, and deducted from its Chapter 70 payment. These amounts are populated on the EOYR.</p> <p>Note that both choice and charter tuition are current-year calculations which means that monthly charges through the first eleven months are estimates. In some <b>cases</b>, choice receiving districts have been paid more through May than their final annual amount turns out to be. In this case DOR will recoup the overpayment by adding it to the choice assessment in the June distribution. Accountants/auditors should do a ledger adjustment to reflect this adjustment.</p> <p>City/Town</p> <p>Tuition payments to choice or charter schools by a sending school district are deducted from its Chapter 70 payment.</p>	<i>No objects</i>
9125	Tuition to Horace Mann Charter Schools	<p>Tuition to Commonwealth (9120) and Horace Mann Charter Schools (9125) are treated as expenditures.</p> <p>School Committee - Regional School Districts Only</p> <p>Tuition payments to choice or charter schools by a regional school district are calculated by DESE and sent to DOR, and deducted from its Chapter 70 payment. These amounts are populated on the EOYR.</p> <p>Note that both choice and charter tuition are current-year calculations which means that monthly charges through the first eleven months are estimates. In some cases choice</p>	<i>No objects</i>

		<p>receiving districts have been paid more through May than their final annual amount turns out to be. In this case DOR will recoup the overpayment by adding it to the choice assessment in the June distribution. Accountants/auditors should do a ledger adjustment to reflect this adjustment.</p> <p>City/Town</p> <p>Tuition payments to choice or charter schools by a sending school district are deducted from its Chapter 70 payment.</p>	
9130	Charter Transportation Tuition	Charter Transportation Tuition is pre populated, but districts may overwrite the cells as better information becomes available.	<i>No objects</i>
9200	Tuition to Out-of-State Schools	Record, by major program area, Tuition to Out-of-State Schools (9200), tuition or transfer payments to school districts in other states for resident students.	<i>No objects</i>
9300	Tuition to Non-Public Schools	Record, by major program area, Tuition to Non-Public Schools (9300), tuition or transfer payments to non-public schools for resident students.	<i>No objects</i>
9400	Tuition to Collaboratives	<p>Record, by major program, tuition payments to Collaboratives (9400) for tuition paid to Collaboratives for resident students.</p> <p>Report other Collaborative-provided services in the appropriate function.</p>	<i>No objects</i>
9500	Regional School Assessment	Record payment for assessments to member regional school districts (9500) in accordance with regional school district agreements. Include both the academic and vocational assessments, as appropriate. Include the total assessment including operating, transportation, and capital costs. Members of Bristol and Norfolk County who are charged tuition increments above the county assessment should report the tuition payments on this line.	<i>No objects</i>



## Object Code Expenditures

This section defines the category of goods or services purchased under the functional categories defined above.

- 01** Salaries Professional: The full-time, part-time and prorated portions of payments to personnel services of a professional nature rendered to an education plan. Categories included as professionals are Superintendents, Principals, Supervisors, Teachers, Librarians, Counselors, Psychologists and other professional educators.
- 02** Salaries Secretarial and Clerical: Payments for a grouping of assignments to perform the activities of preparing, transferring, transcribing, systematizing or preserving communications, records and transactions, regardless of the level of skills required.
- 03** Salaries Other: Payment for a grouping of assignments regardless of level of difficulty that relate to supportive services. Included as other salaries: Custodians, Aides, Substitutes, Paraprofessional, Food Service Personnel, School Bus Drivers, CrossWalk Guards and other classified salaries not identified as professional, secretarial and clerical.
- 04** Contract Services: Payments for services rendered by personnel who are not on the payroll and are not regular employees, including all related expenses covered by the contract.
- 05** Supplies and Materials: Materials and items of an expendable nature that are consumed, worn out or deteriorated in use, lose their identity through fabrication or incorporation into a different or more complex unit or substance. These items are defined as having a unit price of under \$5,000.
- 06** Other Expenditures: Expenditures not chargeable to another object code, such as dues, subscriptions and travel for staff. (food, coal, fuel oil, gas, steam, wood, fileservers)
- 09** Transfers: Payments to other local educational agencies (LEAs) and regional school districts for services rendered. This object code includes all of functional code 9000.

## **Appendix B: NESDEC Enrollment Report**



### **Concord Public Schools Concord, MA**

### **2021-22 Enrollment Projection Report**

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## Appendix B: NESDEC Enrollment Report (Continued)



School District: Concord-Carlisle RSD, MA

12/16/2021

Historical Enrollment By Grade																			
Birth Year	Births*	School Year	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	UNGR	K-12	PK-12
2006	154	2011-12	50	253	280	306	302	274	299	289	306	292	294	300	306	309	0	3810	3860
2007	129	2012-13	58	274	275	311	317	310	293	324	304	321	309	295	302	310	0	3945	4003
2008	136	2013-14	43	302	292	301	328	323	313	289	321	312	317	312	293	306	0	4009	4052
2009	148	2014-15	35	250	304	300	312	320	314	313	287	328	338	311	310	296	0	3983	4018
2010	142	2015-16	41	279	259	314	293	301	319	314	300	288	333	333	309	313	0	3955	3996
2011	127	2016-17	42	260	295	270	318	294	303	311	324	296	301	334	325	315	0	3946	3988
2012	132	2017-18	40	283	262	302	282	308	308	301	325	325	295	307	337	333	0	3968	4008
2013	157	2018-19	39	266	296	269	304	277	310	311	308	328	330	306	298	340	0	3943	3982
2014	120	2019-20	39	261	279	303	281	302	280	318	305	310	344	325	318	294	0	3920	3959
2015	137	2020-21	48	228	270	282	297	277	293	284	309	305	339	340	322	311	5	3862	3910
2016	151	2021-22	73	255	252	273	303	294	277	294	282	317	316	332	339	325	11	3870	3943

\*Birth data provided by Public Health Vital Records Departments in each state.

Historical Enrollment in Grade Combinations								
Year	PK-5	K-5	PK-2	K-2	3-5	6-8	PK-8	9-12
2011-12	1764	1714	889	839	875	887	2651	1209
2012-13	1838	1780	918	860	920	949	2787	1216
2013-14	1902	1859	938	895	964	922	2824	1228
2014-15	1835	1800	889	854	946	928	2763	1255
2015-16	1806	1765	893	852	913	902	2708	1288
2016-17	1782	1740	867	825	915	931	2713	1275
2017-18	1785	1745	887	847	898	951	2736	1272
2018-19	1761	1722	870	831	891	947	2708	1274
2019-20	1745	1706	882	843	863	933	2678	1281
2020-21	1695	1647	828	780	867	898	2593	1312
2021-22	1727	1654	853	780	874	893	2620	1312

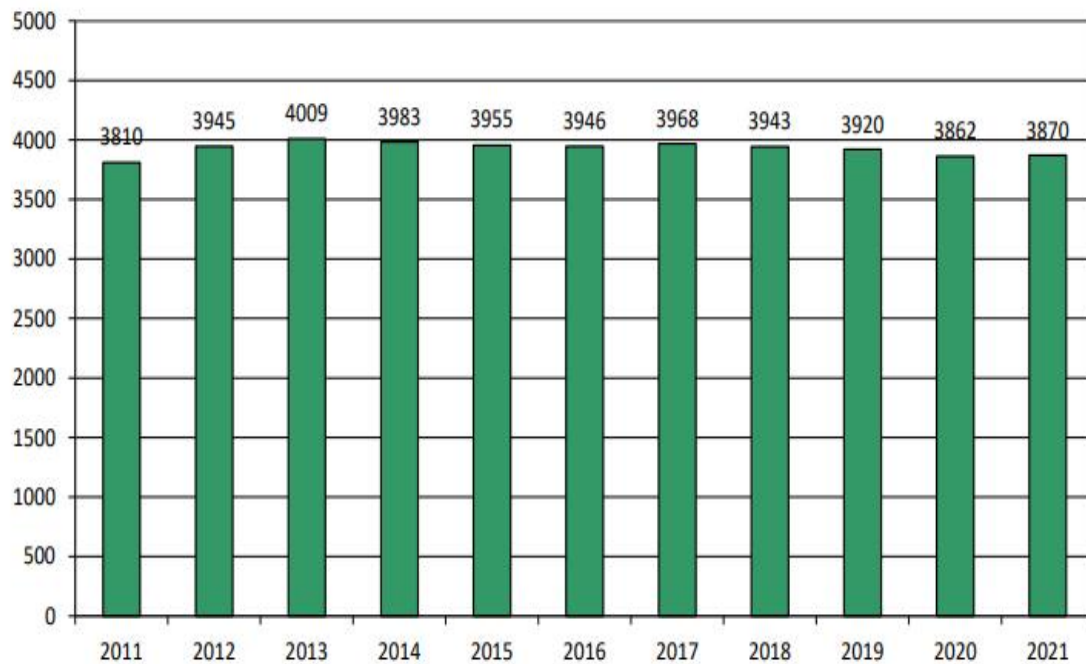
Historical Percentage Changes			
Year	K-12	Diff.	%
2011-12	3810	0	0.0%
2012-13	3945	135	3.5%
2013-14	4009	64	1.6%
2014-15	3983	-26	-0.6%
2015-16	3955	-28	-0.7%
2016-17	3946	-9	-0.2%
2017-18	3968	22	0.6%
2018-19	3943	-25	-0.6%
2019-20	3920	-23	-0.6%
2020-21	3862	-58	-1.5%
2021-22	3870	8	0.2%
Change	60		1.6%

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## Appendix B: NESDEC Enrollment Report (Continued)

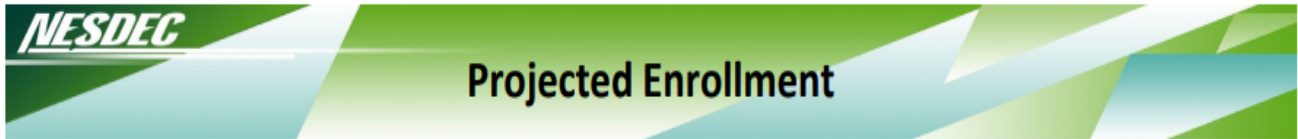


K-12, 2011-2021



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## Appendix B: NESDEC Enrollment Report (Continued)



School District: Concord-Carlisle RSD, MA

12/16/2021

Enrollment Projections By Grade*																				
Birth Year	Births*		School Year	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	UNGR	K-12	PK-12
2016	151		2021-22	73	255	252	273	303	294	277	294	282	317	316	332	339	325	11	3870	3943
2017	141		2022-23	60	276	268	258	281	300	297	281	295	284	331	319	333	341	11	3875	3935
2018	129	(prov.)	2023-24	62	257	290	275	266	277	303	301	282	297	297	334	320	335	11	3845	3907
2019	146	(prov.)	2024-25	63	285	270	298	284	263	280	307	302	284	310	300	335	322	11	3851	3914
2020	128	(prov.)	2025-26	65	251	300	278	307	282	265	284	308	304	297	313	301	337	11	3838	3903
2021	139	(est.)	2026-27	66	273	264	308	288	304	285	268	285	310	318	300	314	303	11	3831	3897
2022	137	(est.)	2027-28	68	268	287	271	317	288	308	288	269	287	324	321	301	316	11	3856	3924
2023	136	(est.)	2028-29	69	267	281	295	280	314	291	312	289	270	300	327	322	303	11	3862	3931
2024	137	(est.)	2029-30	71	269	280	289	304	278	318	295	313	290	282	303	328	324	11	3884	3955
2025	135	(est.)	2030-31	72	266	283	288	298	301	280	322	297	315	303	285	304	330	11	3883	3955
2026	137	(est.)	2031-32	74	269	279	291	298	296	305	283	323	298	329	306	286	306	11	3880	3954

Note: Ungraded students (UNGR) often are high school students whose anticipated years of graduation are unknown, or students with special needs - UNGR not included in Grade Combinations for 7-12, 9-12, etc.

Based on an estimate of births

Based on children already born

Based on students already enrolled

\*Birth data provided by Public Health Vital Records Departments in each state.

Projected Enrollment in Grade Combinations*									
Year	PK-5	K-5	PK-2	K-2	3-5	6-8	PK-8	K-8	9-12
2021-22	1727	1654	853	780	874	893	2620	2547	1312
2022-23	1740	1680	862	802	878	860	2600	2540	1324
2023-24	1730	1668	884	822	846	880	2610	2548	1286
2024-25	1743	1680	916	853	827	893	2636	2573	1267
2025-26	1748	1683	894	829	854	896	2644	2579	1248
2026-27	1788	1722	911	845	877	863	2651	2585	1235
2027-28	1807	1739	894	826	913	844	2651	2583	1262
2028-29	1797	1728	912	843	885	871	2668	2599	1252
2029-30	1809	1738	909	838	900	898	2707	2636	1237
2030-31	1788	1716	909	837	879	934	2722	2650	1222
2031-32	1812	1738	913	839	899	904	2716	2642	1227

Projected Percentage Changes			
Year	K-12	Diff.	%
2021-22	3870	0	0.0%
2022-23	3875	5	0.1%
2023-24	3845	-30	-0.8%
2024-25	3851	6	0.2%
2025-26	3838	-13	-0.3%
2026-27	3831	-7	-0.2%
2027-28	3856	25	0.7%
2028-29	3862	6	0.2%
2029-30	3884	22	0.6%
2030-31	3883	-1	0.0%
2031-32	3880	-3	-0.1%
Change	10		0.3%

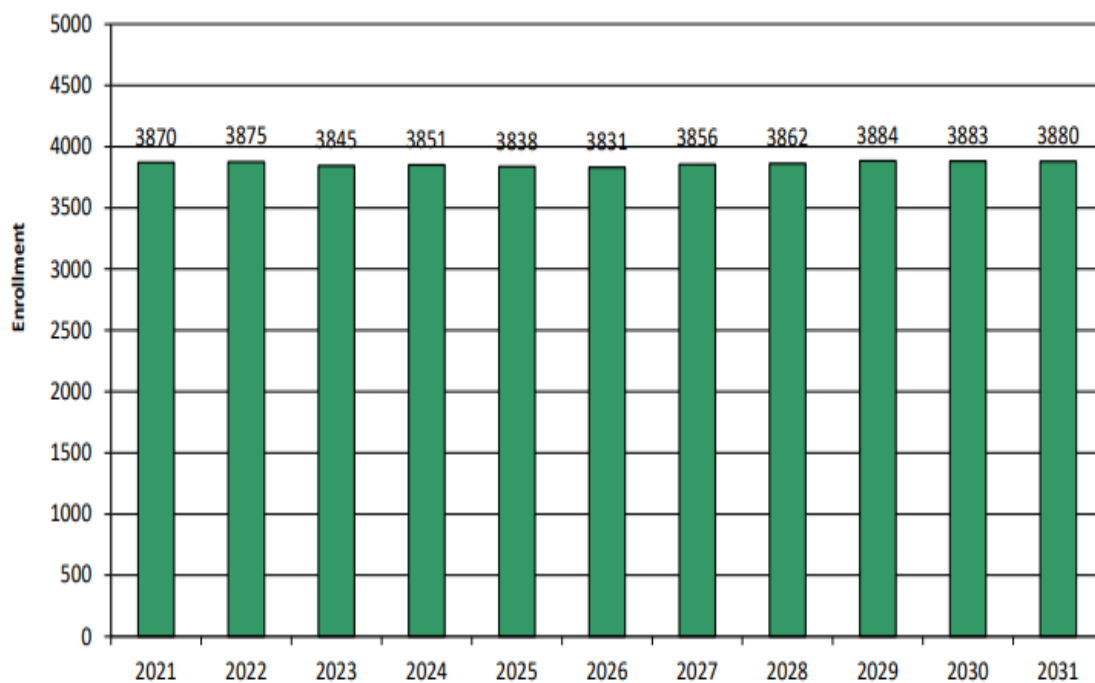
\*Projections should be updated annually to reflect changes in in/out-migration of families, real estate sales, residential construction, births, and similar factors.

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## Appendix B: NESDEC Enrollment Report (Continued)

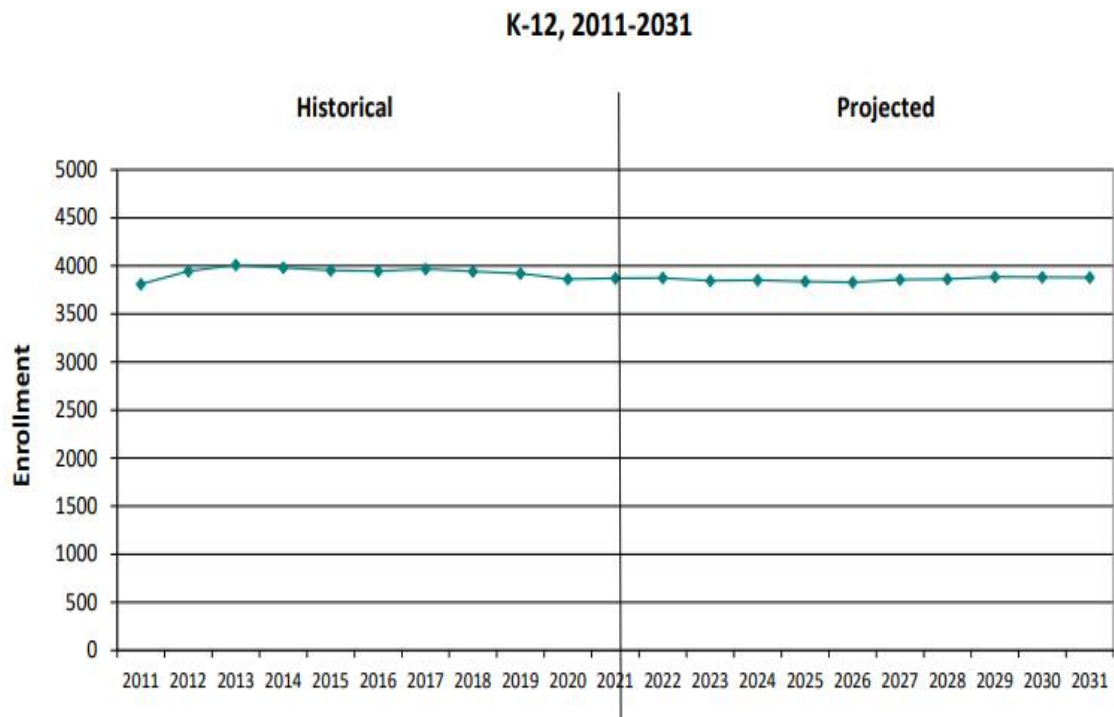


K-12 To 2031 Based On Data Through School Year 2021-22



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## Appendix B: NESDEC Enrollment Report (Continued)

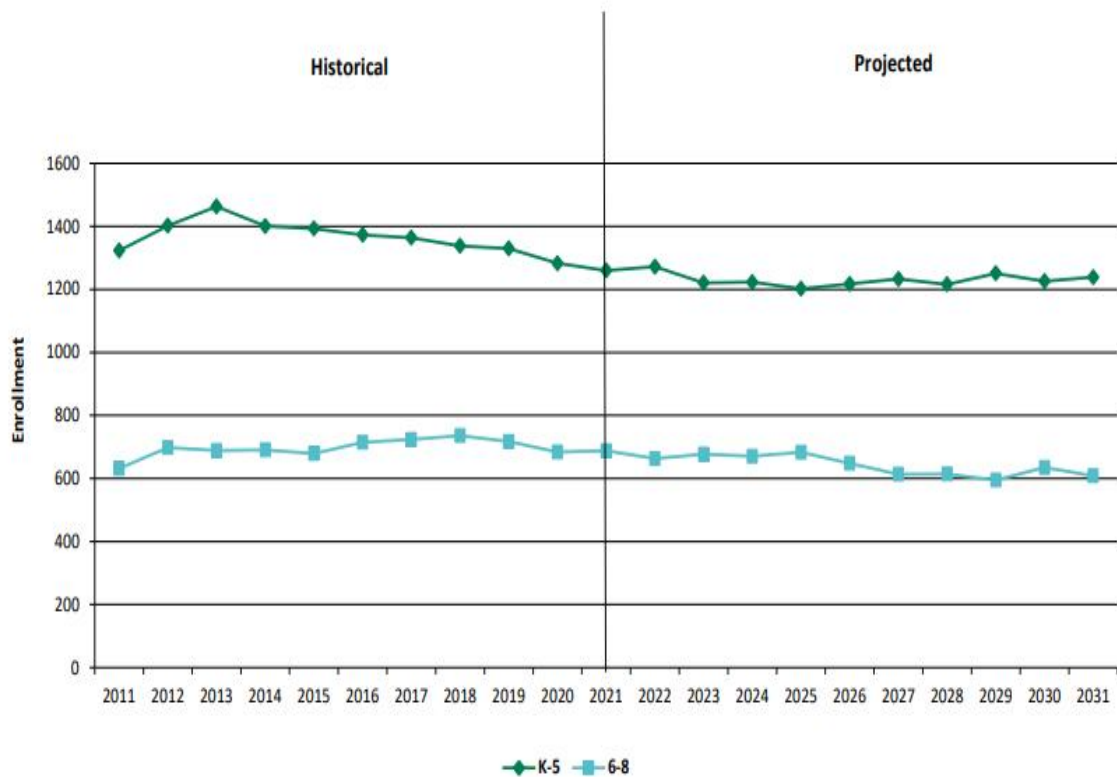


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## Appendix B: NESDEC Enrollment Report (Continued)

### **NESDEC** Historical & Projected Enrollments in Grade Combinations

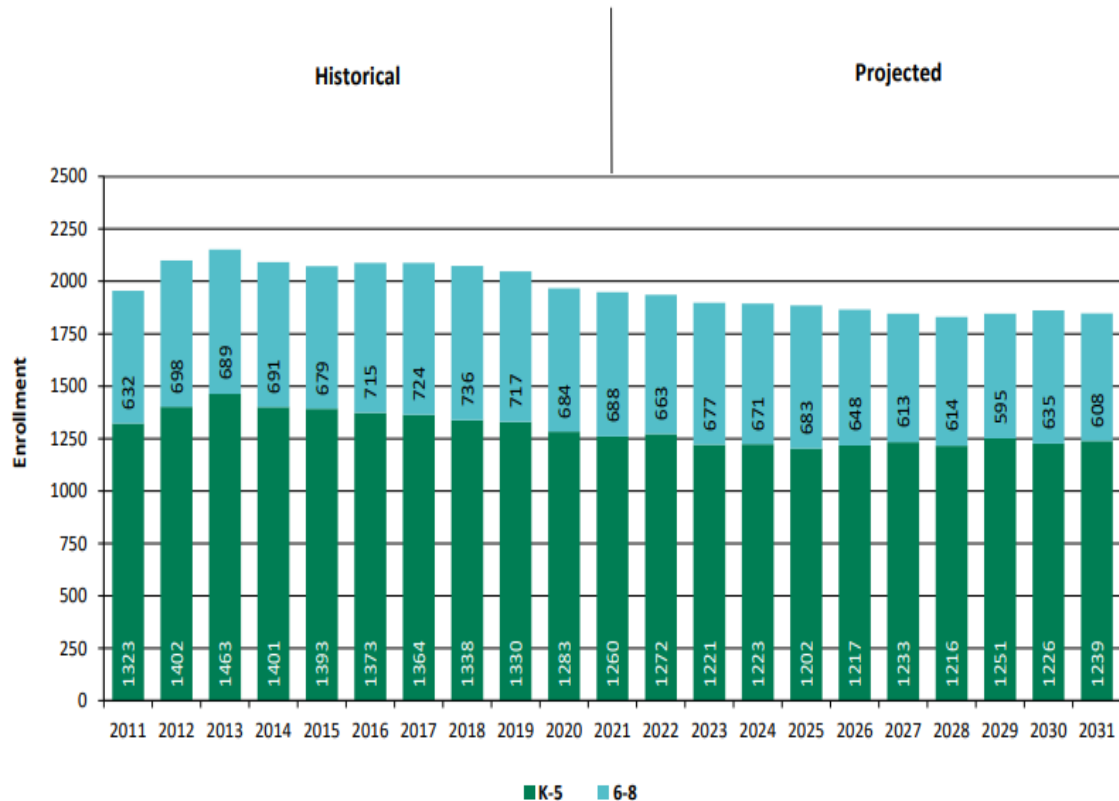


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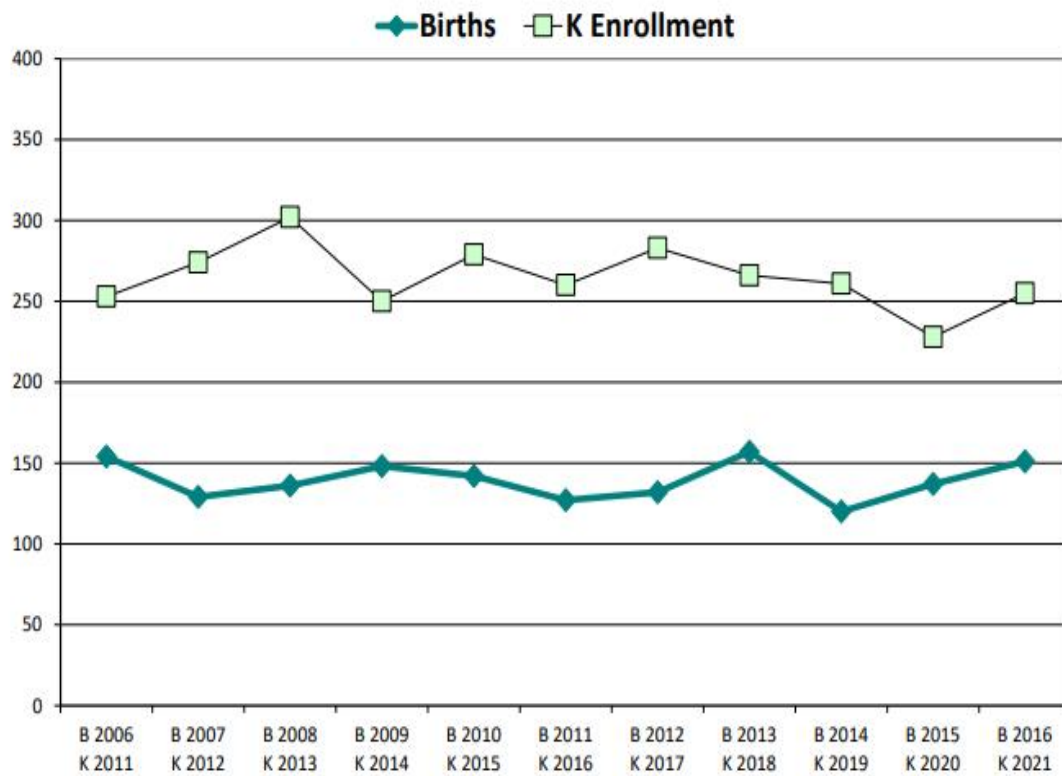


## Appendix B: NESDEC Enrollment Report (Continued)

### **NESDEC** Historical & Projected Enrollments in Grade Combinations



## Appendix B: NESDEC Enrollment Report (Continued)



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## Appendix B: NESDEC Enrollment Report (Continued)



Building Permits Issued (Source: HUD)		
Year	Single-Family	Multi-Units
2011	42	132
2017	54	0
2018	66	0
2019	38	2
2020	35	0
2021	14 to date	0 to date

Enrollment History*		
Year	Career-Tech 9-12 Total	Non-Public K-12 Total
2011-12	n/a	399
2017-18	n/a	1287
2018-19	n/a	n/a
2019-20	n/a	364
2020-21	n/a	303
2021-22	0	270

Residents in Non-Public Independent and Parochial Schools (General Education)*														
Enrollments as of Oct. 1	K	1	2	3	4	5	6	7	8	9	10	11	12	K-12 TOTAL
	2	12	8	11	21	31	35	51	41	0	0	0	0	212

K-12 Home-Schooled Students*	
2021	16

K-12 Residents in Charter or Magnet Schools, or Choiced-out*	
2021	1

K-12 Special Education Outplaced Students*	
2021	31

K-12 Tuitioned-In, Choiced-In, & Other Non-Residents*	
2021	0

\*The above data were provided by the district, with the exception of building permit data (provided by HUD).

"n/a" signifies that information was not provided by District.

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## Appendix B: NESDEC Enrollment Report (Continued)



From 2018 to 2029, the U.S. Department of Education anticipates changes in PK-12 enrollment of +3.3% in the South; +0.9% in the West, -1.8% in the Midwest; and -2.6% in the Northeast.

State	Fall 2018 PK - 12	Fall 2029 Projected	PK-12 Decline	% Change, 2018-2029
CT	526,634	478,000	-48,634	-9.2%
ME	180,461	174,500	-5,961	-3.3%
MA	962,297	945,400	-16,897	-1.8%
NH	178,515	166,100	-12,415	-6.9%
RI	143,436	139,900	-3,536	-2.5%
VT	87,074	82,000	-5,074	-5.8%

**SOURCE:** U.S. Department of Education, National Center for Education Statistics, Table 203.20, August 2020

Note: Data collected prior to 2020 Coronavirus pandemic.

Although most New England districts are seeing a decline in the number of births, NESDEC's experience indicates that the impact on enrollment varies from one district to the next. Almost half of New England Districts have been growing in PK-12 enrollment, and a similar number are declining (often in rural areas), with the other districts remaining stable.

## Appendix C: Capital List

Project Description	FY23	FY24	FY25	FY26	FY27	Comments
<b>Elementary</b>						
Roof Repairs					200,000	Elementary roofs will need repairs.
Carpet/Tile Replacement	55,000	55,000	50,000			Continuation of 4-year project to replace worn flooring areas. Alcott will be the priority for FY23.
ERU Replacement				625,000	250,000	Willard (6 of them estimated end of life)
<b>Total Elementary:</b>	<b>55,000</b>	<b>55,000</b>	<b>50,000</b>	<b>625,000</b>	<b>450,000</b>	
<b>Project Description</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>	<b>Comments</b>
<b>Alcott</b>						
High efficiency condensing boiler and controls	350,000					Energy conservation/big savings (no asbestos)
Sidewalk repairs			50,000			Sidewalks need repairs.
Parking Lot Repairs				50,000		Parking lots will need basic repairs by FY26.
<b>Total Alcott:</b>	<b>350,000</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	
<b>Project Description</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>	<b>Comments</b>
<b>Thoreau</b>						
High efficiency condensing boiler and controls			350,000			Energy conservation/big savings (no asbestos).
Integrated Playground	55,000					Integrated Playground at Thoreau
Parking Lot Repairs				50,000		Parking lots will need basic repairs by FY26.
<b>Total Thoreau:</b>	<b>55,000</b>	<b>-</b>	<b>350,000</b>	<b>50,000</b>	<b>-</b>	
<b>Project Description</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>	<b>Comments</b>
<b>Willard</b>						
RTU Exterior insulation replacement		45,000				Damaged and worn installation
Walkway repairs				25,000		Sidewalks need repairs.
Parking Lot Repairs				50,000		Parking lots will need basic repairs by FY26.
<b>Total Willard:</b>	<b>-</b>	<b>45,000</b>	<b>-</b>	<b>75,000</b>	<b>-</b>	
<b>Project Description</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>	<b>Comments</b>
<b>Peabody Building</b>						
Reserved for life safety and health	50,000	50,000	50,000			Do not anticipate the need for this after the new school is open.
<b>Total Peabody:</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	
<b>Project Description</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>	<b>Comments</b>
<b>Sanborn Building</b>						
Reserved for life safety and health	50,000	50,000	50,000			Do not anticipate the need for this after the new school is open.
<b>Total Sanborn:</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	
<b>Project Description</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>	<b>Comments</b>
<b>Ripley Building/Knox Trail</b>						
Boiler Replacement/mechanical equipment replacement		100,000	350,000			Potential move Middle School units to Ripley/trying to time this with opening of the new Middle School. First year money will be needed for engineering (piping removal and asbestos).
Paving parking lot & sidewalk replacements	200,000	140,000				Priority, needs to be replaced. Crack sealed last done summer of 2018.
Replace flooring throughout Ripley	140,000	185,000				Preschool and Admin area are the priority. End of life span in many of the areas. Supply vents need to be replaced).
Install connection to sewer system		275,000				Priority could change if Ripley usage increases/the town will need to be involved in this project.
<b>Total Ripley:</b>	<b>340,000</b>	<b>700,000</b>	<b>350,000</b>	<b>-</b>	<b>-</b>	
<b>Yearly Totals:</b>	<b>900,000</b>	<b>900,000</b>	<b>900,000</b>	<b>800,000</b>	<b>450,000</b>	





**Thoreau - Walk-Bike to School Day!!!**

## Appendix D: Special Revenue Charts

The following chart details the beginning and ending balances of the CPS Revolving, Gift, and other fund activity accounts.

Fund	7/1/2020 Balance	Program Revenues	Program Expenditures	06/30/2021 Balance
Athletic Revolving Account	57,084	-	-1,654	55,430
Circuit Breaker Revolving Account	808,334	649,694	-808,334	649,694
Federal Grants	10,581	746,915	-679,210	78,286
Integrated Preschool Revolving Gift Account	-	73,823	-73,823	-
Lost Book Revolving Account	1,708	442	-	2,150
Music Gift Account	8,825	-	-	8,825
METCO Grants	-	666,628	-666,628	-
Parent Teacher Group (PTG) Revolving Accounts	31,327	1,560	-432	32,455
Private Grants	57,502	79,858	-36,362	100,998
School Lunch Revolving Account	254,875	168,156	-181,627	241,404
Stars Grant	7,203	-	-1,600	5,603

**Note: Revolving, Gift, and other funds cannot be used as a funding source to the General Fund**

## Appendix E: CPS School Committee Approved Line Item Budget

Location	Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 Budget FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Diff	FY23/22 FTE Diff	FY23/22 % Diff
Pre-School	Teaching Salary	803,782	725,554	574,666	6.80	590,805	6.80	16,139	-	2.81%
Pre-School	Aides/Tutors	348,668	224,595	327,828	7.27	364,360	7.27	36,532	-	11.14%
Pre-School	Contr. Services	77,225	48,593	56,500	-	-	-	-56,500	-	-100.00%
Pre-School	Nurses Salary	75,512	76,925	77,591	0.80	79,531	0.80	1,940	-	2.50%
Pre-School	S/M	14,500	13,937	14,500	-	13,500	-	-1,000	-	-6.90%
Pre-School	Software	-	-	4,256	-	-	-	-4,256	-	-100.00%
Pre-School	Integrated Pre-school Sub Salary	-	14,105	3,210	-	3,210	-	-	-	-
Pre-School	Early Childhood Coordinator	-	-	135,582	1.00	139,989	1.00	4,407	-	3.25%
Pre-School	Teacher Longevity	-	-	-	-	9,300	-	9,300	-	100.00%
Pre-School Totals:		1,319,687	1,103,710	1,194,133	15.87	1,200,695	15.87	6,562	-	0.55%
Alcott K	Teaching Salary	472,052	479,733	418,377	3.00	378,764	3.00	-39,613	-	-9.47%
Alcott K	Aides Salary	130,526	123,545	99,207	3.00	102,441	3.00	3,234	-	3.26%
Alcott K	Longevity	5,500	5,000	6,050	-	7,800	-	1,750	-	28.93%
Alcott K	S/M	2,250	2,238	3,738	-	2,000	-	-1,738	-	-46.50%
Alcott K	Sub Salary	-	-	1,822	-	1,822	-	-	-	-
Alcott K Totals:		610,328	610,516	529,194	6.00	492,827	6.00	-36,367	-	-6.87%
Thoreau K	Teaching Salary	380,242	432,389	373,124	3.00	459,328	4.00	86,204	1.00	23.10%
Thoreau K	Aides Salary	103,452	137,709	112,545	3.00	143,896	4.00	31,351	1.00	27.86%
Thoreau K	Longevity	6,160	4,600	5,060	-	6,700	-	1,640	-	32.41%
Thoreau K	S/M	2,125	47	2,125	-	2,000	-	-125	-	-5.88%
Thoreau K	Sub Salary	-	-	3,296	-	3,296	-	-	-	0.00%
Thoreau K Totals:		491,979	574,745	496,150	6.00	615,220	8.00	119,070	2.00	24.00%
Willard K	Teaching Salary	355,254	311,286	341,764	4.00	293,189	3.00	-48,575	-1.00	-14.21%
Willard K	Aides Salary	140,984	136,217	144,504	4.00	114,881	3.00	-29,623	-1.00	-20.50%
Willard K	Longevity	-	2,600	-	-	-	-	-	-	-
Willard K	S/M	2,300	2,359	2,300	-	2,000	-	-300	-	-13.04%
Willard K	Sub Salary	-	-	2,933	-	2,933	-	-	-	-
Willard K Totals:		498,538	452,462	491,501	8.00	413,003	6.00	-78,498	-2.00	-15.97%
Kindergarten	K Grade Level Chair	-	2,170	-	-	-	-	-	-	-
Kindergarten Totals:		-	2,170	-	-	-	-	-	-	-



Location	Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 Budget FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Diff	FY23/22 FTE Diff	FY23/22 % Diff
Elementary	Bldg. Serv. Wkr. Sal.	545,192	537,456	556,440	9.00	572,714	9.00	16,274	-	2.92%
Elementary	Nurses Salary	306,410	310,598	319,512	3.00	309,725	3.00	-9,787	-	-3.06%
Elementary	SPED Summer Teachers	69,075	65,449	69,075	-	69,075	-	-	-	-
Elementary	Curr. Center Specialists Salary	61,432	60,311	37,500	0.50	101,622	1.00	64,122	0.50	170.99%
Elementary	Curr. Ctr. Prof. Dev. Providers	60,882	62,252	37,500	0.50	101,622	1.00	64,122	0.50	170.99%
Elementary	SPED Admin Salary	47,663	49,500	-	-	-	-	-	-	-
Elementary	Clerical Salary	50,158	55,996	51,582	0.60	46,733	0.60	-4,849	-	-9.40%
Elementary	Bldg. Serv. Wkr. OT	50,000	130,047	50,000	-	50,000	-	-	-	-
Elementary	Curr. Center Teaching S/M	45,953	44,084	50,548	-	50,548	-	-	-	-
Elementary	Reading S/M	44,412	37,469	48,854	-	48,854	-	-	-	-
Elementary	SPED Clerical Salary	38,051	33,586	38,602	0.60	42,433	0.60	3,831	-	9.92%
Elementary	SPED Summer Aides	31,500	25,974	31,500	-	31,500	-	-	-	-
Elementary	Summer School Teaching	30,362	28,800	30,362	-	30,362	-	-	-	-
Elementary	Field Trip Admission Fees	26,000	5,686	45,223	-	45,223	-	-	-	-
Elementary	Elem. SPED Evaluation Serv.	20,500	1,500	10,000	-	-	-	-10,000	-	-100.00%
Elementary	SPED Legal Services	20,000	-	-	-	-	-	-	-	-
Elementary	SPED Testing S/M	15,000	10,534	15,000	-	20,000	-	5,000	-	33.33%
Elementary	Curriculum Center Textbooks	11,472	7,404	11,587	-	11,587	-	-	-	-
Elementary	Team Chair Salary	11,044	-	-	-	-	-	-	-	-
Elementary	For. Lang Tch. S/M	8,748	2,885	8,673	-	8,173	-	-500	-	-5.77%
Elementary	Curr. Center Field Trips Salary	8,000	-	18,000	-	18,000	-	-	-	-
Elementary	SPED Longevity	5,500	5,000	5,500	-	-	-	-5,500	-	-100.00%
Elementary	ELL S/M	5,200	4,337	5,720	-	5,220	-	-500	-	-8.74%
Elementary	P.E. Longevity	5,060	4,600	5,720	-	-	-	-5,720	-	-100.00%
Elementary	SPED New Equipment	5,000	6,208	5,000	-	5,000	-	-	-	-
Elementary	SPED Administrator S/M	4,700	1,985	2,000	-	-	-	-2,000	-	-100.00%
Elementary	Guid. Home Tutor Sal.	2,750	-	3,400	-	-	-	-3,400	-	-100.00%
Elementary	Gr. 1 Grade Level Chair Salary	2,341	2,149	2,388	-	2,281	-	-107	-	-4.48%
Elementary	Gr. 2 Grade Level Chair Salary	2,341	2,170	2,388	-	2,281	-	-107	-	-4.48%
Elementary	Gr. 3 Grade Level Chair Salary	2,341	2,170	2,388	-	2,281	-	-107	-	-4.48%
Elementary	Gr. 4 Grade Level Chair Salary	2,341	2,170	2,388	-	2,281	-	-107	-	-4.48%
Elementary	Gr. 5 Grade Level Chair Salary	2,341	2,170	2,388	-	2,281	-	-107	-	-4.48%

Location	Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 Budget FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Diff	FY23/22 FTE Diff	FY23/22 % Diff
Elementary	K-5 Math Curr. Chair/Grade Level Chair	2,341	4,341	4,775	-	-	-	-4,775	-	-100.00%
Elementary	Sped Home Tutor Salary	1,500	-	6,243	-	5,000	-	-1,243	-	-19.91%
Elementary	School Lunch Groceries	-	141,000	-	-	-	-	-	-	-
Elementary	Elem. SPED Non-Public Tuition	-	379,998	-	-	-	-	-	-	-
Elementary	SPED Collaborative Tuition	-	238,419	-	-	-	-	-	-	-
Elementary	K-5 Science Curr. Chair Salary	-	2,170	2,388	-	2,281	-	-107	-	-4.48%
Elementary	Nurse Chair -	-	-	5,730	-	5,730	-	-	-	-
<b>Elementary Totals:</b>		<b>1,545,610</b>	<b>2,268,420</b>	<b>1,488,374</b>	<b>14.20</b>	<b>1,630,653</b>	<b>15.20</b>	<b>142,279</b>	<b>1.00</b>	<b>9.56%</b>
Alcott	Teaching Salary	2,217,024	1,978,022	2,175,868	20.00	2,232,644	20.00	56,776	-	2.61%
Alcott	SPED Teaching Salary	595,497	530,645	541,530	6.00	578,447	7.00	36,917	1.00	6.82%
Alcott	SPED Tutor Salary	393,497	389,195	339,802	8.00	399,092	9.00	59,290	1.00	17.45%
Alcott	Principal Salary	287,550	285,400	292,573	2.00	314,138	2.00	21,565	-	7.37%
Alcott	Reg. Ed. Tutor Salary	229,600	63,024	147,411	8.29	153,582	7.10	6,171	-1.19	4.19%
Alcott	Music Teaching Salary	187,310	65,016	143,997	1.58	145,673	1.58	1,676	-	1.16%
Alcott	S/L Pathologist Salary	182,361	182,810	193,200	1.60	198,031	1.60	4,831	-	2.50%
Alcott	Guidance Salary	126,709	126,616	129,894	1.00	131,450	1.00	1,556	-	1.20%
Alcott	Art Teaching Salary	121,764	122,063	125,115	1.00	128,243	1.00	3,128	-	2.50%
Alcott	ELL Tch. Salary	121,764	122,063	125,115	1.00	128,243	1.00	3,128	-	2.50%
Alcott	Instr. Tech. Specialist	118,656	118,902	121,876	1.00	124,630	1.00	2,754	-	2.26%
Alcott	P.E. Teaching Salary	113,270	113,549	116,388	1.00	119,297	1.00	2,909	-	2.50%
Alcott	Occ. Therapist Salary	112,109	112,346	115,183	1.00	117,640	1.00	2,457	-	2.13%
Alcott	Electricity	111,358	105,187	100,000	-	105,000	-	5,000	-	5.00%
Alcott	Media Specialists Salary	109,025	106,908	118,017	1.00	127,666	1.00	9,649	-	8.18%
Alcott	Princ. Clerical Salary	108,647	106,525	110,774	2.00	111,042	2.00	268	-	0.24%
Alcott	Psychologist Salary	87,467	91,188	97,205	1.00	103,624	1.00	6,419	-	6.60%
Alcott	World Language Tch. Salary	78,861	79,055	84,276	1.20	101,746	1.20	17,470	-	20.73%
Alcott	SPED Contr. Services	76,333	43,286	76,333	-	-	0.00	-76,333	-	-100.00%
Alcott	Reading Tch. Salary	73,344	73,525	80,388	1.00	87,836	1.00	7,448	-	9.27%
Alcott	SPED Aides Salary	68,162	67,002	37,436	1.00	70,068	2.00	32,632	1.00	87.17%
Alcott	Computer Hardware	60,000	16,106	60,000	-	60,000	-	-	-	-
Alcott	Elem. Aides Salary	51,307	1,505	51,424	1.25	53,601	1.25	2,177	-	4.23%
Alcott	Heating	49,509	68,168	49,509	-	51,984	-	2,475	-	5.00%

Location	Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 Budget FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Diff	FY23/22 FTE Diff	FY23/22 % Diff
Alcott	Long Term Subs	35,000	176,981	35,000	-	35,000	-	-	-	-
Alcott	Math S/M	25,459	24,907	28,004	-	37,175	-	9,171	-	32.75%
Alcott	Elementary Language Arts S/M	25,083	20,571	11,663	-	32,706	-	21,043	-	180.43%
Alcott	Computer Software	15,000	-	45,397	-	20,262	-	-25,135	-	-55.37%
Alcott	Science S/M	14,614	10,481	16,075	-	15,075	-	-1,000	-	-6.22%
Alcott	Teaching S/M	13,025	7,936	17,725	-	14,500	-	-3,225	-	-18.19%
Alcott	Longevity	12,430	10,535	11,770	-	32,600	-	20,830	-	176.98%
Alcott	Computer S/M	11,500	5,131	11,500	-	11,500	-	-	-	-
Alcott	Social Studies S/M	10,197	7,541	10,197	-	10,197	-	-	-	-
Alcott	K-5 L/A Curr. Specialist Sal	7,499	4,500	4,400	-	6,893	-	2,493	-	56.66%
Alcott	Library Aide Salary	5,850	5,531	5,850	0.22	5,997	0.22	147	-	2.51%
Alcott	Principal S/M	3,597	2,668	3,200	-	1,814	-	-1,386	-	-43.31%
Alcott	Art Teaching S/M	3,000	1,001	5,209	-	4,250	-	-959	-	-18.41%
Alcott	SPED Tch. S/M	2,768	2,080	2,772	-	2,800	-	28	-	1.01%
Alcott	Lib/Med Off Periodicals	2,600	2,579	-	-	-	-	-	-	-
Alcott	Library books	2,500	3,425	7,773	-	7,773	-	-	-	-
Alcott	Copier Maintenance	1,474	-	1,474	-	1,474	-	-	-	-
Alcott	Media Elem. AV S/M	1,000	1,002	-	-	-	-	-	-	-
Alcott	Music S/M	873	484	813	-	823	-	10	-	1.23%
Alcott	Library/Media Office S/M	750	872	1,743	-	2,722	-	979	-	56.17%
Alcott	Guidance S/M	-	-	834	-	380	-	-454	-	-54.44%
Alcott	P.E. S/M	-	-	1,698	-	2,000	-	302	-	17.79%
Alcott	Prof. Development	-	-	11,300	-	25,000	-	13,700	-	121.24%
Alcott	Prof. Dev. Sub. Salary	-	-	2,750	-	2,750	-	-	-	-
Alcott	Substitute Salary	-	1,725	32,000	-	32,000	-	-	-	-
Alcott	Leadership Stipends	-	-	-	-	4,549	-	4,549	-	100.00%
<b>Alcott Totals:</b>		<b>5,875,343</b>	<b>5,258,054</b>	<b>5,702,461</b>	<b>62.14</b>	<b>5,953,917</b>	<b>63.95</b>	<b>251,456</b>	<b>1.81</b>	<b>4.41%</b>
Thoreau	Teaching Salary	2,154,524	2,106,454	2,164,838	22.00	2,036,929	21.00	-127,909	-1.00	-5.91%
Thoreau	SPED Teaching Salary	892,370	892,791	937,438	10.00	1,043,001	11.00	105,563	1.00	11.26%
Thoreau	SPED Tutor Salary	423,560	447,764	532,395	12.00	365,289	8.00	-167,106	-4.00	-31.39%
Thoreau	Principal Salary	304,770	302,356	310,065	2.00	317,871	2.00	7,806	-	2.52%
Thoreau	SPED Aides Salary	181,033	241,265	226,692	7.00	567,680	17.00	340,988	10.00	150.42%

Location	Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 Budget FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Diff	FY23/22 FTE Diff	FY23/22 % Diff
Thoreau	S/L Pathologist Salary	149,056	149,423	189,730	2.00	201,021	2.00	11,291	-	5.95%
Thoreau	Electricity	124,728	109,530	130,000	-	136,500	-	6,500	-	5.00%
Thoreau	Art Teaching Salary	121,764	122,063	125,115	1.00	128,243	1.00	3,128	-	2.50%
Thoreau	P.E. Tch. Salary	121,764	122,063	126,765	1.00	128,243	1.00	1,478	-	1.17%
Thoreau	Reading Tch. Salary	118,929	119,221	122,202	1.00	125,257	1.00	3,055	-	2.50%
Thoreau	Psychologist Salary	118,929	119,221	122,202	1.00	125,257	1.00	3,055	-	2.50%
Thoreau	Music Tch. Salary	116,715	61,354	140,244	1.55	146,615	1.55	6,371	-	4.54%
Thoreau	Social Worker Salary	113,270	113,549	116,388	1.00	119,297	1.00	2,909	-	2.50%
Thoreau	Occ. Therapist Salary	111,696	111,971	114,771	1.00	117,640	1.00	2,869	-	2.50%
Thoreau	Prin. Clerical Salary	102,464	101,248	108,286	2.00	110,844	2.00	2,558	-	2.36%
Thoreau	World Lang. Tch. Salary	102,277	102,529	110,945	1.20	119,522	1.20	8,577	-	7.73%
Thoreau	ELL Tch. Salary	100,377	100,624	107,266	1.00	116,312	1.00	9,046	-	8.43%
Thoreau	Media Specialist Salary	73,023	70,696	75,364	1.00	84,581	1.00	9,217	-	12.23%
Thoreau	Reg. Ed. Tutor Salary	71,540	24,689	26,139	1.62	70,671	1.62	44,532	-	170.37%
Thoreau	SPED Contr. Services	65,000	121,057	45,000	-	-	-	-45,000	-	-100.00%
Thoreau	Computer Hardware	60,000	16,106	60,000	-	60,000	-	-	-	-
Thoreau	Elem. Aides Salary	40,301	-	51,424	1.25	54,428	1.25	3,004	-	5.84%
Thoreau	Heating	39,497	46,079	45,000	-	47,250	-	2,250	-	5.00%
Thoreau	Long Term Subs	35,000	143,406	35,000	-	35,000	-	-	-	-
Thoreau	Longevity	26,166	15,500	17,710	-	35,600	-	17,890	-	101.02%
Thoreau	Language Arts S/M	26,093	11,129	11,272	-	31,629	-	9,171	-	40.84%
Thoreau	Math S/M	21,638	15,422	22,458	-	16,143	-	-29,254	-	-64.44%
Thoreau	Computer Software	15,000	-	45,397	-	15,075	-	-1,000	-	-6.22%
Thoreau	Science S/M	14,614	9,848	16,075	-	14,500	-	-3,180	-	-17.99%
Thoreau	Teaching S/M	12,150	5,449	17,680	-	11,500	-	-	-	-
Thoreau	Computer S/M	11,500	8,742	11,500	-	10,559	-	-	-	-
Thoreau	Social Studies S/M	9,599	7,541	10,559	-	5,997	0.22	147	-	2.51%
Thoreau	Library Aide Salary	5,850	5,531	5,850	0.22	4,250	-	-	-	-
Thoreau	Art Teaching S/M	3,000	2,966	4,250	-	2,281	-	-584	-	-20.38%
Thoreau	K-5 L/A Curr. Spec Salary	2,809	2,604	2,865	-	2,800	-	-950	-	-25.33%
Thoreau	SPED Tch. S/M	2,750	1,420	3,750	-	2,693	-	-	-	-
Thoreau	Copier Maintenance	2,693	-	2,693	-	625	-	-625	-	-50.00%

Location	Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 Budget FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Diff	FY23/22 FTE Diff	FY23/22 % Diff
Thoreau	Principal S/M	2,125	1,572	1,250	-	3,000	-	-	-	-
Thoreau	Library Books	1,000	996	3,000	-	5,870	-	4,120	-	235.43%
Thoreau	Lib/Med Office S/M	1,000	985	1,750	-	2,200	-	-	-	-
Thoreau	Media AV S/M	1,000	992	2,200	-	1,750	-	-450	-	-20.45%
Thoreau	Lib/Med Off Periodical	1,000	1,000	2,200	-	673	-	-140	-	-17.22%
Thoreau	Music S/M	873	-	813	-	31,629	-	9,171	-	40.84%
Thoreau	Instr. Tech. Specialist	-	-	-	-	119,297	1.00	119,297	1.00	100.00%
Thoreau	Soc. Wkr. S/M	-	-	380	-	380	-	-	-	-
Thoreau	P.E. S/M	-	-	2,700	-	2,000	-	-700	-	-25.93%
Thoreau	Prof. Development	-	-	11,300	-	11,300	-	-	-	-
Thoreau	Prof. Dev. Sub Salary	-	-	2,750	-	2,750	-	-	-	-
Thoreau	Substitute Salary	-	4,265	35,000	-	35,000	-	-	-	-
Thoreau	SPED Sub Salary	-	1,425	5,735	-	-	-	-5,735	-	-100.00%
Thoreau	Leadership Stipends	-	-	-	-	4,549	-	4,549	-	100.00%
Thoreau Totals:		5,903,447	5,842,843	6,264,406	70.84	6,615,232	77.84	350,826	7.00	5.60%
Willard	Teaching Salary	2,073,401	2,073,031	2,163,248	21.00	2,252,608	21.00	89,360	-	4.13%
Willard	SPED Teaching Salary	579,577	455,272	710,196	6.00	732,017	6.00	21,821	-	3.07%
Willard	SPED Tutor Salary	462,629	477,217	444,238	10.00	354,066	7.84	-90,172	-2.16	-20.30%
Willard	Reg. Ed. Tutor Salary	365,738	370,600	391,488	8.57	366,113	8.10	-25,375	-0.47	-6.48%
Willard	Principal Salary	295,322	293,018	300,344	2.00	310,105	2.00	9,761	-	3.25%
Willard	Music Tch. Salary	158,437	160,590	171,029	1.55	180,319	1.55	9,290	-	5.43%
Willard	Instr. Tech. Specialist	125,849	123,799	127,705	1.00	131,647	1.00	3,942	-	3.09%
Willard	S/L Pathologist Salary	113,824	114,103	123,914	1.50	164,316	2.00	40,402	0.50	32.60%
Willard	Art Teaching Salary	113,270	113,549	116,388	1.00	119,297	1.00	2,909	-	2.50%
Willard	Occ. Therapist Salary	111,696	111,971	116,421	1.00	117,640	1.00	1,219	-	1.05%
Willard	Prin. Clerical Salary	109,886	105,902	110,446	2.00	108,325	2.00	-2,121	-	-1.92%
Willard	ELL Tch. Salary	109,748	110,018	119,296	1.00	125,257	1.00	5,961	-	5.00%
Willard	Psychologist Salary	104,392	106,346	113,475	1.00	116,312	1.00	2,837	-	2.50%
Willard	Media Specialist Salary	104,046	100,689	109,663	1.00	119,656	1.00	9,993	-	9.11%
Willard	Reading Tch. Salary	101,468	101,717	111,076	1.00	118,407	1.00	7,331	-	6.60%
Willard	Electricity	97,792	100,606	105,000	-	110,250	-	5,250	-	5.00%
Willard	P.E. Tch. Salary	94,390	94,622	96,988	1.00	75,000	1.00	-21,988	-	-22.67%

Location	Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 Budget FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Diff	FY23/22 FTE Diff	FY23/22 % Diff
Willard	For. Lang. Tch. Salary	92,368	92,595	100,882	1.20	107,540	1.20	6,658	-	6.60%
Willard	Social Worker Salary	83,671	82,706	89,815	1.00	93,986	1.00	4,171	-	4.64%
Willard	SPED Contr. Ser.	70,000	49,581	70,000	-	-	-	-70,000	-	-100.00%
Willard	Computer Hardware	60,000	16,106	60,000	-	60,000	-	-	-	-
Willard	Long Term Subs	35,000	119,221	35,000	-	35,000	-	-	-	-
Willard	Aides Salary	33,346	1,547	51,424	1.25	54,428	1.25	3,004	-	5.84%
Willard	SPED Aides Salary	29,412	19,272	18,111	0.57	28,803	0.84	10,692	0.27	59.04%
Willard	Heating	28,566	33,165	34,000	-	35,700	-	1,700	-	5.00%
Willard	Language Arts S/M	26,080	21,512	10,000	-	14,357	-	4,357	-	43.57%
Willard	Math S/M	22,258	22,189	24,484	-	33,656	-	9,172	-	37.46%
Willard	Computer Software	15,000	-	46,894	-	18,122	-	-28,772	-	-61.36%
Willard	Science S/M	14,614	7,517	16,075	-	15,075	-	-1,000	-	-6.22%
Willard	Teaching S/M	14,000	10,505	14,000	-	14,500	-	500	-	3.57%
Willard	Longevity	12,870	12,700	16,280	-	35,500	-	19,220	-	118.06%
Willard	Computer S/M	11,500	1,309	11,500	-	11,500	-	-	-	-
Willard	Social Studies S/M	9,718	7,860	10,690	-	10,690	-	-	-	-
Willard	Library Aide Salary	5,850	5,531	5,850	0.22	5,997	0.22	147	-	2.51%
Willard	Copier Maintenance	5,175	-	5,175	-	5,175	-	-	-	-
Willard	SPED Tch. S/M	3,068	495	3,068	-	2,800	-	-268	-	-8.74%
Willard	Art Teaching S/M	3,000	2,749	3,451	-	4,250	-	799	-	23.15%
Willard	Principal S/M	1,564	615	1,814	-	1,814	-	-	-	-
Willard	Library Books	1,488	1,488	2,729	-	2,729	-	-	-	-
Willard	Media Elem AV S/M	1,000	821	-	-	-	-	-	-	-
Willard	Lib/Med Office S/M	1,000	1,000	500	-	2,641	-	2,141	-	428.20%
Willard	Lib/Med Off Periodical	1,000	1,000	2,735	-	1,750	-	-985	-	-36.01%
Willard	Music S/M	873	3,184	813	-	813	-	-	-	-
Willard	Soc. Wkr. S/M	-	-	300	-	380	-	80	-	26.67%
Willard	P.E. S/M	-	-	2,500	-	2,000	-	-500	-	-20.00%
Willard	Prof. Development	-	399	11,300	-	11,300	-	-	-	-
Willard	Prof. Dev. Sub Salary	-	-	2,750	-	2,750	-	-	-	-
Willard	Substitute Salary	-	-	32,000	-	32,000	-	-	-	-
Willard	SPED Sub Salary	-	-	8,278	-	-	-	-8,278	-	-100.00%

Location	Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 Budget FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Diff	FY23/22 FTE Diff	FY23/22 % Diff
Willard	K-5 L/A Curr. Spec Salary	-	10,195	-	-	2,281	-	2,281	-	100.00%
Willard	Replacement Equipment	-	6,915	-	-	-	-	-	-	-
Willard	Leadership Stipends	-	-	-	-	4,549	-	4,549	-	100.00%
<b>Willard Totals:</b>		<b>5,703,886</b>	<b>5,545,226</b>	<b>6,123,333</b>	<b>64.86</b>	<b>6,153,421</b>	<b>63.00</b>	<b>30,088</b>	<b>-1.86</b>	<b>0.49%</b>
Middle	SPED Teaching Salary	1,039,784	1,092,370	917,600	9.00	1,050,899	12.00	133,299	3.00	14.53%
Middle	SPED Collaborative Tuition	928,050	385,550	-	-	-	-	-	-	-
Middle	Mathematics Teaching Salary	843,431	880,248	846,087	8.60	965,891	8.60	119,804	-	14.16%
Middle	English Teaching Salary	825,990	806,130	870,636	8.60	908,375	8.20	37,739	-0.40	4.33%
Middle	Science Teaching Salary	794,541	803,516	932,535	9.20	925,512	8.60	-7,023	-0.60	-0.75%
Middle	Social Studies Teaching Salary	745,328	722,391	830,171	8.40	877,091	8.60	46,920	0.20	5.65%
Middle	World Lang. Middle Sch. Tch. Salary	627,232	627,586	580,171	6.00	661,017	6.20	80,846	0.20	13.93%
Middle	SPED Tutor Salary	613,035	677,120	624,411	15.00	576,689	12.00	-47,722	-3.00	-7.64%
Middle	Guidance Salary	506,649	471,120	535,196	5.00	584,287	6.00	49,091	1.00	9.17%
Middle	Bldg. Serv. Wkr. Sal.	365,404	336,572	371,103	6.00	381,377	6.00	10,274	-	2.77%
Middle	P.E. Tch. Salary	350,440	355,146	371,117	3.00	382,401	3.00	11,284	-	3.04%
Middle	Art Tch. Salary	336,973	307,111	347,932	3.00	361,528	3.00	13,596	-	3.91%
Middle	Music Tch. Salary	333,908	334,730	358,980	3.32	377,735	3.32	18,755	-	5.22%
Middle	Asst Prin Salary	256,625	254,376	260,736	2.00	269,211	2.00	8,475	-	3.25%
Middle	Nurses Salary	214,455	219,733	219,888	2.00	226,694	2.00	6,806	-	3.10%
Middle	Computer Hardware	205,000	201,842	205,000	-	205,000	-	-	-	-
Middle	Instr. Tech. Specialist	192,286	192,759	200,478	2.00	208,325	2.00	7,847	-	3.91%
Middle	Prin. Clerical Salary	174,308	180,327	183,755	3.00	195,120	3.00	11,365	-	6.18%
Middle	Principal Salary	161,928	160,743	164,762	1.00	170,117	1.00	5,355	-	3.25%
Middle	Special Ed. Team Chair Salary	124,845	124,564	128,282	1.00	132,451	1.00	4,169	-	3.25%
Middle	Health Ed. Teaching	123,735	123,711	127,912	1.20	99,456	1.20	-28,456	-	-22.25%
Middle	SPED Psychologist	121,764	122,063	125,115	1.00	128,243	1.00	3,128	-	2.50%
Middle	Media Specialist Salary	112,470	112,975	123,577	1.00	132,317	1.00	8,740	-	7.07%
Middle	SPED Aides Salary	97,336	77,362	33,916	1.00	102,507	3.00	68,591	2.00	202.24%
Middle	Tech. Ed: Family & Consumer Tch. Sa	84,970	85,127	90,215	0.80	97,823	0.80	7,608	-	8.43%
Middle	Long Term Subs	83,000	143,674	83,000	-	83,000	-	-	-	-
Middle	S/L Pathologist Salary	78,235	78,427	81,513	1.00	109,947	1.00	28,434	-	34.88%
Middle	Para Salary	75,014	-	76,986	1.98	83,285	1.98	6,299	-	8.18%

Location	Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 Budget FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Diff	FY23/22 FTE Diff	FY23/22 % Diff
Middle	SPED Contr. Serv.	72,829	107,211	101,500	-	-	-	-101,500	-	-100.00%
Middle	Math Dept. Chair Salary	54,407	54,034	55,776	0.40	56,770	0.40	994	-	1.78%
Middle	English Dept. Chair Salary	54,323	54,034	55,776	0.40	56,770	0.40	994	-	1.78%
Middle	World Lang. Dept. Chair Salary	54,323	53,158	55,776	0.40	56,770	0.40	994	-	1.78%
Middle	Social Studies Dept. Chair Salary	53,189	54,034	55,776	0.40	56,770	0.40	994	-	1.78%
Middle	Science Dept. Chair Salary	50,926	50,628	52,285	0.40	53,189	0.40	904	-	1.73%
Middle	SPED Admin. Salary	49,500	49,500	-	-	-	-	-	-	-
Middle	Library Aide Salary	43,390	39,287	41,774	1.00	47,458	1.00	5,684	-	13.61%
Middle	Student Activity-Contractual	40,000	568	70,317	-	72,075	-	1,758	-	2.50%
Middle	Coaches Salary	36,506	42,639	36,506	-	36,506	-	-	-	-
Middle	Principals S/M	28,000	32,089	33,600	-	26,550	-	-7,050	-	-20.98%
Middle	Bldg. Serv. Wkr. Overtime	26,403	109,922	42,000	-	42,000	-	-	-	-
Middle	Social Studies Textbooks	21,039	19,260	21,385	-	1,938	-	-19,447	-	-90.94%
Middle	Art Tch. S/M	20,118	9,396	18,000	-	15,500	-	-2,500	-	-13.89%
Middle	Computer S/M	20,000	11,438	20,000	-	20,000	-	-	-	-
Middle	Intramural Coaching Stipends	18,650	2,533	18,650	-	18,650	-	-	-	-
Middle	Textbooks	18,302	19,988	15,414	-	1,474	-	-13,940	-	-90.44%
Middle	English Textbooks	14,984	15,116	15,000	-	15,000	-	-	-	-
Middle	SPED Legal Services	12,000	-	-	-	-	-	-	-	-
Middle	Copier Maintenance	10,375	-	10,375	-	10,375	-	-	-	-
Middle	S/M	9,267	10,677	5,450	-	4,950	-	-500	-	-9.17%
Middle	Math Longevity	8,470	8,200	9,130	-	13,100	-	3,970	-	43.48%
Middle	SPED Testing S/M	7,000	2,058	3,500	-	-	-	-3,500	-	-100.00%
Middle	World Lang. Textbooks	6,808	5,698	4,352	-	3,873	-	-479	-	-11.01%
Middle	Guid. Longevity	6,710	6,600	7,260	-	9,000	-	1,740	-	23.97%
Middle	Social Studies Longevity	6,710	6,100	7,810	-	11,400	-	3,590	-	45.97%
Middle	Library Books	6,700	6,000	10,000	-	10,000	-	-	-	-
Middle	Tech. Ed Family & Cons. Tch. S/M	6,302	5,325	9,000	-	9,000	-	-	-	-
Middle	World. Lang. Longevity	6,050	5,500	5,060	-	5,800	-	740	-	14.62%
Middle	Field Trips Salary	6,000	-	3,000	-	-	-	-3,000	-	-100.00%
Middle	Faculty Athletic Manager	5,825	5,401	5,942	-	5,675	-	-267	-	-4.49%
Middle	Science Longevity	5,747	6,100	6,710	-	10,800	-	4,090	-	60.95%



Location	Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 Budget FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Diff	FY23/22 FTE Diff	FY23/22 % Diff
Middle	Music Dept. Chair Stipend	5,618	5,209	5,730	-	3,644	-	-2,086	-	-36.40%
Middle	P.E. Longevity	5,610	5,100	5,610	-	7,800	-	2,190	-	39.04%
Middle	Guidance S/M	5,600	6,408	-	-	2,149	-	2,149	-	100.00%
Middle	Art Longevity	5,060	4,600	5,060	-	7,200	-	2,140	-	42.29%
Middle	SPED Home Tutor Sal.	4,743	1,050	-	-	-	-	-	-	-
Middle	ELL S/M	4,504	297	395	-	395	-	-	-	-
Middle	English Longevity	4,180	3,800	4,180	-	8,700	-	4,520	-	108.13%
Middle	Soc. Studies Teaching S/M	3,871	2,698	4,370	-	4,370	-	-	-	-
Middle	Athletics Drivers Salary	3,767	-	3,767	-	3,767	-	-	-	-
Middle	Math Teaching S/M	3,358	1,014	800	-	800	-	-	-	-
Middle	Science Textbooks	2,750	3,209	314	-	-	-	-314	-	-100.00%
Middle	Chorus	2,350	8,482	5,475	-	4,975	-	-500	-	-9.13%
Middle	SPED Longevity	2,200	2,000	2,750	-	5,600	-	2,850	-	103.64%
Middle	Science Teaching S/M	2,143	2,762	16,148	-	16,148	-	-	-	-
Middle	World Lang. Tch. S/M	1,818	974	3,191	-	3,191	-	-	-	-
Middle	SPED Tch. S/M	1,750	1,900	1,550	-	20,000	-	18,450	-	1190.32%
Middle	Library/Media On-Line Search	1,400	884	5,191	-	5,191	-	-	-	-
Middle	Prin. Prof. Development	1,250	1,700	4,300	-	4,300	-	-	-	-
Middle	Math Shuttle Salary	1,138	1,728	-	-	-	-	-	-	-
Middle	Music Longevity	1,100	1,000	1,100	-	3,500	-	2,400	-	218.18%
Middle	Comp. Instr. Longevity	660	600	660	-	2,000	-	1,340	-	203.03%
Middle	Lib/Med Office Periodical	310	309	350	-	-	-	-350	-	-100.00%
Middle	Math Software	-	-	9,032	-	12,114	-	3,082	-	34.12%
Middle	World Language Software	-	-	8,528	-	4,618	-	-3,910	-	-45.85%
Middle	English Software	-	-	5,346	-	12,147	-	6,801	-	127.22%
Middle	Music Software	-	-	3,795	-	3,949	-	154	-	4.06%
Middle	ELL Software	-	-	3,698	-	3,698	-	-	-	-
Middle	Art Software	-	-	1,882	-	2,652	-	770	-	40.91%
Middle	Science Software	-	-	10,159	-	9,201	-	-958	-	-9.43%
Middle	Tech Ed. Software	-	-	923	-	923	-	-	-	-
Middle	Special Ed Software	-	-	900	-	-	-	-900	-	-100.00%
Middle	Social Studies Software	-	-	15,825	-	23,925	-	8,100	-	51.18%

Location	Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 Budget FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Diff	FY23/22 FTE Diff	FY23/22 % Diff
Middle	English Teaching S/M	-	202	800	-	800	-	-	-	-
Middle	ELL Teacher Salary	-	-	78,378	1.00	83,550	1.00	5,172	-	6.60%
Middle	Curriculum Software	-	20,347	-	-	-	-	-	-	-
Middle	P.E. Equipment	-	1,439	-	-	-	-	-	-	-
Middle	Lib/Med Office S/M	-	-	2,000	-	2,750	-	750	-	37.50%
Middle	SPED Non-Public Tuition	-	537,365	-	-	-	-	-	-	-
Middle	P.E. S/M	-	-	4,265	-	4,194	-	-71	-	-1.66%
Middle	Prof. Development	-	-	22,600	-	22,600	-	-	-	-
Middle	Prof. Dev. Sub Salary	-	-	8,250	-	8,250	-	-	-	-
Middle	Conference Reimbursemt	-	198	4,500	-	4,500	-	-	-	-
Middle	SPED Dept Chair	-	5,209	-	-	5,473	-	5,473	-	100.00%
Middle	Replacement Equipment	-	17,250	-	-	-	-	-	-	-
Middle	Sub Salary	-	1,000	47,000	-	47,000	-	-	-	-
Middle	SPED Sub Salary	-	-	6,124	-	-	-	-6,124	-	-100.00%
Middle	SPED New Equipment	-	1,565	-	-	-	-	-	-	-
Middle	Comp. Acc. Equip.	-	-98	-	-	-	-	-	-	-
Middle	F/C Science Longevity	-	-	550	-	1,500	-	950	-	172.73%
Middle	Athletics S/M	-	-	4,550	-	-	-	-4,550	-	-100.00%
Middle	Officials	-	150	5,500	-	-	-	-5,500	-	-100.00%
Middle	Library - Longevity	-	-	-	-	2,000	-	2,000	-	100.00%
Middle School Totals:		11,262,769	11,310,118	10,803,744	108.10	11,327,265	110.50	523,521	2.40	4.85%
Peabody	Electricity	61,846	49,425	61,846	-	64,938	-	3,092	-	5.00%
Peabody	Heating	39,801	45,006	50,000	-	52,500	-	2,500	-	5.00%
Peabody Totals:		101,647	94,431	111,846	-	117,438	-	5,592	-	5.00%
Sanborn	Electricity	101,907	89,211	101,907	-	107,002	-	5,095	-	5.00%
Sanborn	Heating	104,351	110,311	110,000	-	115,500	-	5,500	-	5.00%
Sanborn Totals:		206,258	199,522	211,907	-	222,502	-	10,595	-	5.00%
District Wide	SPED Collaborative Tuitions	-	-	567,726	-	249,295	-	-318,431	-	-56.09%
District Wide	Special Ed CASE Trans. Contracted Services	719,244	719,244	563,109	-	673,408	-	110,299	-	19.59%
District Wide	Trans. Drivers Salary	710,972	900,070	722,480	23.06	777,363	23.06	54,883	-	7.60%
District Wide	Maint. Contr. Serv.	302,550	328,278	383,650	-	355,000	-	-28,650	-	-7.47%
District Wide	Financial Serv. Staff Salary	289,193	332,752	301,727	3.60	325,364	3.80	23,637	0.20	7.83%

Location	Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 Budget FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Diff	FY23/22 FTE Diff	FY23/22 % Diff
District Wide	SPED Non-Public Tuitions	269,993	-	1,306,471	-	1,258,222	-	-48,249	-	-3.69%
District Wide	Maintenance Salary	245,991	228,492	269,973	3.50	302,604	3.60	32,631	0.10	12.09%
District Wide	Early Retirement Incentive	233,333	286,667	216,667	-	96,667	-	-120,000	-	-55.38%
District Wide	Trans. Vehicle Replacement	216,880	189,567	280,783	-	305,433	-	24,650	-	8.78%
District Wide	Sick Leave - Instructional	208,010	256,455	177,822	-	155,042	-	-22,780	-	-12.81%
District Wide	I. T. Sr. Support Analyst Sal.	177,920	177,649	183,629	2.00	187,979	2.00	4,350	-	2.37%
District Wide	Info. Tech. Unit Ldr. Salary	166,314	162,797	171,042	1.50	176,256	1.50	5,214	-	3.05%
District Wide	Staff Dev. Contracted Services	152,916	177,315	160,562	-	160,562	-	-	-	-
District Wide	Trans. Gasoline/Diesel Fuel	151,400	11,850	151,400	-	132,015	-	-19,385	-	-12.80%
District Wide	Sup Salary	137,259	129,152	140,691	0.60	144,209	0.60	3,518	-	2.50%
District Wide	Trans. Mechanics Salary	136,352	135,472	137,593	1.80	141,582	1.80	3,989	-	2.90%
District Wide	Telephone	130,000	101,116	130,000	-	130,000	-	-	-	-
District Wide	Transportation S/M	129,182	115,364	120,887	-	112,848	-	-8,039	-	-6.65%
District Wide	Curr. Dev. Workshops	126,998	65,849	133,348	-	133,348	-	-	-	-
District Wide	Professional Contingency	125,000	-	125,000	-	125,000	-	-	-	-
District Wide	Admin. Software Support	118,698	139,128	118,698	-	118,698	-	-	-	-
District Wide	I. T. Services Networking	118,614	199,501	118,614	-	118,614	-	-	-	-
District Wide	Asst. Super of Teaching/Learning Salary	117,727	116,580	119,495	0.60	123,379	0.60	3,884	-	3.25%
District Wide	Private School Trans. Salary	115,160	123,231	117,191	3.67	106,948	3.67	-10,243	-	-8.74%
District Wide	District wide Behavioral Specialist	107,651	134,365	137,725	1.20	141,168	1.20	3,443	-	2.50%
District Wide	Asst. Super of Finance & Oper. Salary	90,777	89,053	93,047	0.50	95,374	0.50	2,327	-	2.50%
District Wide	Maintenance S/M - Buildings	87,000	164,815	91,000	-	123,000	-	32,000	-	35.16%
District Wide	Co-Curricular Prof. Salary	82,500	104,854	82,500	-	82,500	-	-	-	-
District Wide	Info. Tech. Director Salary	80,594	79,810	81,806	0.50	84,464	0.50	2,658	-	3.25%
District Wide	Maintenance Manager Salary	79,170	79,365	81,350	0.60	83,994	0.60	2,644	-	3.25%
District Wide	Maint. Contr. Serv. - Grounds	74,263	23,063	84,900	-	89,435	-	4,535	-	5.34%
District Wide	I. T. Serv. New Equipment	72,802	43,970	72,802	-	72,802	-	-	-	-
District Wide	Human Resources Admin. Sal.	71,786	100,748	73,762	0.60	76,160	0.60	2,398	-	3.25%
District Wide	Teach/Learn Support Staff	68,041	68,179	95,345	1.20	95,057	1.20	-288	-	-0.30%
District Wide	K-8 S/L Pathologist	66,262	66,424	68,085	0.60	-	-	-68,085	-0.60	-100.00%
District Wide	Trash Pickup & Recycling	56,726	50,771	52,000	-	52,000	-	-	-	-

Location	Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 Budget FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Diff	FY23/22 FTE Diff	FY23/22 % Diff
District Wide	Water/Sewer	56,595	23,834	56,595	-	59,425	-	2,830	-	5.00%
District Wide	Trans. Coordinator Salary	56,469	35,104	45,453	0.70	37,151	0.60	-8,302	-0.10	-18.27%
District Wide	HR Personnel Office Staff Salary	55,807	53,304	35,875	0.60	75,100	1.20	39,225	0.60	109.34%
District Wide	Trans. Manager Salary	55,350	54,945	56,319	0.60	58,149	0.60	1,830	-	3.25%
District Wide	Public Liability Ins.	54,030	67,514	59,433	-	62,405	-	2,972	-	5.00%
District Wide	Bld. Serv. Wkr. S/M	48,000	107,751	-	-	-	-	-	-	-
District Wide	Super Admin Asst.	45,675	45,788	46,933	0.60	48,458	0.60	1,525	-	3.25%
District Wide	Trans. Contracted Service	41,982	20,406	41,982	-	48,593	-	6,611	-	15.75%
District Wide	Legal Services	35,000	135,874	67,000	-	67,000	-	-	-	-
District Wide	Copy Service Salary	34,507	34,664	35,442	0.60	36,508	0.60	1,066	-	3.01%
District Wide	Staff Dev. Tuition Reimbursemt	30,000	15,797	30,000	-	30,000	-	-	-	-
District Wide	Translation Services	28,200	16,212	29,610	-	29,610	-	-	-	-
District Wide	Staff Development S/M	27,536	5,158	28,913	-	28,913	-	-	-	-
District Wide	Toner Contract	26,445	30,007	26,445	-	26,445	-	-	-	-
District Wide	Info. Tech. Clerical Sal.	26,173	26,386	26,239	0.38	27,583	0.38	1,344	-	5.12%
District Wide	Health Ed. S/M	25,000	-	27,500	-	24,000	-	-3,500	-	-12.73%
District Wide	Negotiations - Non-Bargaining	25,000	13,650	25,000	-	25,000	-	-	-	-
District Wide	Staff Dev. Professional Salary	23,000	52,449	87,189	-	38,575	-	-48,614	-	-55.76%
District Wide	Maintenance Overtime	22,500	16,453	22,500	-	22,500	-	-	-	-
District Wide	Bus. Office Contr. Services	22,255	13,634	22,310	-	22,310	-	-	-	-
District Wide	I. T. Services Office S/M	20,000	17,305	20,000	-	20,000	-	-	-	-
District Wide	Maint. Contr. Serv. - Snow Plow	20,000	5,063	20,000	-	20,000	-	-	-	-
District Wide	Maint. S/M - Vehicles	19,800	23,342	-	-	-	-	-	-	-
District Wide	Special Ed Other Trans. Contract Ser.	19,675	10,041	17,553	-	32,450	-	14,897	-	84.87%
District Wide	Human Resources Contr. Ser.	18,100	22,945	25,400	-	23,400	-	-2,000	-	-7.87%
District Wide	Trans. Vehicle Insurance	14,000	29,560	24,000	-	20,400	-	-3,600	-	-15.00%
District Wide	Maintenance S/M - Grounds	13,000	26,488	26,500	-	26,500	-	-	-	-
District Wide	Sch. Comm. Prof. Liability	12,892	18,508	13,537	-	14,182	-	645	-	4.76%
District Wide	Health Services S/M	12,455	9,340	12,455	-	6,500	-	-5,955	-	-47.81%
District Wide	Maint. S/M - Equipment	12,300	2,085	20,700	-	-	-	-20,700	-	-100.00%
District Wide	Canon IR105 Copier Maint/Purch	10,500	10,326	10,500	-	10,500	-	-	-	-
District Wide	Summer School Director	10,000	15,000	10,000	-	10,250	-	250	-	2.50%

Location	Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 Budget FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Diff	FY23/22 FTE Diff	FY23/22 % Diff
District Wide	Summer School S/M	10,000	4,752	10,500	-	10,000	-	-500	-	-4.76%
District Wide	Supplemental Labor Salary	10,000	6,826	10,000	-	10,000	-	-	-	-
District Wide	Postage	10,000	-772	10,000	-	8,500	-	-1,500	-	-15.00%
District Wide	Trans. Leases	9,000	12,443	9,000	-	9,000	-	-	-	-
District Wide	Trans. Repair Heating	9,000	-	9,000	-	9,000	-	-	-	-
District Wide	Maintenance Clerical Salary	8,725	8,745	8,965	0.13	9,123	0.13	158	-	1.76%
District Wide	Trans. Mechanics Overtime	8,692	2,690	8,692	-	8,692	-	-	-	-
District Wide	Maint. Vehicle Insurance	7,872	-	7,872	-	7,872	-	-	-	-
District Wide	Staff Dev. Mentoring	7,000	18,566	21,000	-	35,000	-	14,000	-	66.67%
District Wide	School District Travel	7,000	5,600	7,000	-	7,000	-	-	-	-
District Wide	Maintenance Gasoline	6,870	2,204	7,557	-	7,557	-	-	-	-
District Wide	Copy Service S/M	6,000	1,445	6,000	-	6,000	-	-	-	-
District Wide	Supt. Memberships	6,000	3,638	6,000	-	6,000	-	-	-	-
District Wide	Server Maintenance Support	4,500	-	4,500	-	4,500	-	-	-	-
District Wide	School Comm. Clerical Salary	4,177	2,870	4,177	-	4,177	-	-	-	-
District Wide	Band Grades 4-8	3,500	2,060	3,750	-	3,750	-	-	-	-
District Wide	I.T. Vehicle Insurance	3,149	-	3,149	-	3,149	-	-	-	-
District Wide	Annual School Census	3,031	2,755	3,031	-	3,031	-	-	-	-
District Wide	Ripley Conf Reimbursemt	3,000	1,795	10,343	-	10,343	-	-	-	-
District Wide	Bus. Office Memberships	2,920	792	2,920	-	2,920	-	-	-	-
District Wide	Supt. Office S/M	2,780	2,616	2,780	-	2,780	-	-	-	-
District Wide	Contr. Services - Web Page	2,750	1,432	2,750	-	2,750	-	-	-	-
District Wide	Orchestra Grades 4-8	2,500	450	2,640	-	2,640	-	-	-	-
District Wide	SPED Conf Reimbursemt	2,500	-	2,500	-	2,500	-	-	-	-
District Wide	Director of Teach/Learn Prof. Dev.	2,491	853	2,616	-	-	-	-2,616	-	-100.00%
District Wide	Bus. Office Prof. Development	2,150	-	2,150	-	2,150	-	-	-	-
District Wide	Human Resources Office S/M	1,850	1,555	1,850	-	1,850	-	-	-	-
District Wide	Bus. Office S/M	1,505	8,805	1,505	-	1,505	-	-	-	-
District Wide	Human Resources Recruiting	1,500	-	1,500	-	1,500	-	-	-	-
District Wide	School Comm. Dues	1,500	-	1,500	-	1,500	-	-	-	-
District Wide	Nurse Longevity	1,210	1,100	1,210	-	4,000	-	2,790	-	230.58%
District Wide	Supt. Prof. Development	1,139	1,026	1,139	-	1,139	-	-	-	-

Location	Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 Budget FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Diff	FY23/22 FTE Diff	FY23/22 % Diff
District Wide	District Memberships	1,049	325	1,102	-	1,102	-	-	-	-
District Wide	Human Resources Prof. Dev.	1,000	-	1,000	-	1,000	-	-	-	-
District Wide	I.T. Gasoline	750	2,204	750	-	750	-	-	-	-
District Wide	Curriculum Development S/M	728	25	764	-	764	-	-	-	-
District Wide	System wide Electricity	635	776	850	-	850	-	-	-	-
District Wide	Nurses Liability Ins.	559	328	559	-	559	-	-	-	-
District Wide	School Comm. S/M	500	-	500	-	500	-	-	-	-
District Wide	School Comm. Conferences	500	-	500	-	500	-	-	-	-
District Wide	School Comm. Contr. Services	500	3,966	500	-	500	-	-	-	-
District Wide	I.T. Vehicle Maint.	450	486	450	-	450	-	-	-	-
District Wide	Human Resources Memberships	400	-	400	-	400	-	-	-	-
District Wide	Music Registration Fees	-	-	5,052	-	5,052	-	-	-	-
District Wide	Music Accompanist	-	-	5,500	-	5,500	-	-	-	-
District Wide	Dir. Of Student Services	-	-	101,475	0.60	102,000	0.60	525	-	0.52%
District Wide	Elem. K-12 Special Ed Coordinators	-	35,226	96,738	0.90	180,434	1.50	83,696	0.60	86.52%
District Wide	K-5 Grade Level Chair Salaries	-	21,703	-	-	27,362	-	27,362	-	100.00%
District Wide	IR550 Copier Maintenance	-	-	500	-	500	-	-	-	-
District Wide	I.T. Vehicle Replacement	-	18,477	-	-	-	-	-	-	-
District Wide	Supt. Consultant Contract	-	-	-	-	12,500	-	12,500	-	100.00%
District Wide	Asst. Supt. Prof. Development	-	-	-	-	2,491	-	2,491	-	100.00%
District Wide	Campus Security Contract Ser.	-	6,952	16,728	-	16,728	-	-	-	-
District Wide	METCO Coordinator Position	-	-	26,676	1.00	-	-	-26,676	-1.00	-100.00%
District Wide	Special Ed Instructional Hardware	-	-	-	-	6,000	-	6,000	-	100.00%
District Wide	Special Ed Translations	-	-	-	-	28,000	-	28,000	-	100.00%
District Wide	Special Ed Office Supplies	-	-	-	-	6,400	-	6,400	-	100.00%
District Wide	Special Ed Summer Training(R&D)	-	-	-	-	15,000	-	15,000	-	100.00%
District Wide	Special Ed Professional Development	-	-	-	-	45,400	-	45,400	-	100.00%
District Wide	Special Ed Conferences & Workshops	-	-	-	-	35,598	-	35,598	-	100.00%
District Wide	Contracted Psych Services	-	-	-	-	28,000	-	28,000	-	100.00%
District Wide	Special Ed Non District Travel & Exps	-	-	-	-	900	-	900	-	100.00%

Location	Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 Budget FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Diff	FY23/22 FTE Diff	FY23/22 % Diff
District Wide	Circuit Breaker Receipts Budget Offset	-	-	-555,221	-	-725,000	-	-169,779	-	30.58%
District Wide	METCO SPECIAL ED GRANT	-	-	-	-	-90,000	-	-90,000	-	-100.00%
District Wide	Special Ed Subs	-	-	-	-	20,137	-	20,137	-	100.00%
District Wide	Special Ed Contract Services	-	-	-	-	347,228	-	347,228	-	100.00%
District Wide	Special Ed Educational Licenses	-	-	-	-	13,678	-	13,678	-	100.00%
District Wide	School Lunch Salaries	-	179,000	-	-	-	-	-	-	-
District Wide	Trans. Drug & Alcohol Testing	-	332	-	-	-	-	-	-	-
District Wide	SPED Prof. Dev. Memberships	-	111	-	-	-	-	-	-	-
District Wide	M.S. K-12 OOD Coordinator	-	35,226	-	-	-	-	-	-	-
District Wide	Library / Media Software S/M	-	721	-	-	-	-	-	-	-
District Wide	Central Supply S/M	-	918	-	-	-	-	-	-	-
District Wide	Special Ed Dues Fees & Memberships	-	-	-	-	3,270	-	3,270	-	100.00%
District Wide	Contracted Diagnostic & Eval Ser.	-	-	-	-	17,500	-	17,500	-	100.00%
District Wide	DEI Director	-	-	-	-	85,724	0.60	85,724	0.60	100.00%
District Wide	DEI S/M	-	-	-	-	1,000	-	1,000	-	100.00%
District Wide	DEI Intern	-	-	-	-	12,000	0.30	12,000	0.30	100.00%
District Wide	DEI Building Leads	-	-	-	-	13,345	-	13,345	-	100.00%
District Wide	DEI Contract Services	-	-	-	-	3,500	-	3,500	-	100.00%
District Wide	Special Ed Bus Monitor	-	-	-	-	26,534	0.50	26,534	0.50	100.00%
District Wide	IDEA Budget Offset	-	-	-440,000	-	-507,000	-	-67,000	-	15.23%
District Wide Totals:		7,120,906	7,261,901	8,146,682	51.64	8,294,781	52.84	148,099	1.20	1.82%
DW/Ripley	Ripley Electricity	48,839	44,399	48,839	-	51,281	-	2,442	-	5.00%
DW/Ripley	Ripley Bldg. Serv. Wkr. Sal.	41,572	41,702	42,470	0.60	42,572	0.60	102	-	0.24%
DW/Ripley	Ripley Heating	39,915	41,868	39,915	-	41,911	-	1,996	-	5.00%
DW/Ripley	Ripley Water/Sewer	4,158	5,400	4,158	-	4,366	-	208	-	5.00%
DW/Ripley	Ripley Bldg. Serv. Wkr. OT	2,311	8,855	2,311	-	2,311	-	-	-	-
DW/Ripley	Trans Electricity	-	8,026	7,000	-	7,350	-	350	-	5.00%
DW/Ripley Totals:		136,795	150,250	144,693	0.60	149,791	0.60	5,098	-	3.52%
Totals:		40,777,193	40,674,369	41,708,424	408.25	43,148,899	419.80	1,440,475	11.55	3.54%

## Appendix F: Glossary

**Agency Fund:** A fund consisting of resources received and held by a school district as an agent for others; for example, taxes collected and held by a school district for another school district. Sometimes resources held by one fund of a school district for other funds of the unit are handled through an agency fund. An example is taxes held by an agency fund for distribution among other funds.

**Annuity:** A Series of equal money payments at equal intervals during a designated period of time. In school counting the most frequent annuities are accumulations of debt service funds for term bonds in payments to retired employees and the public employee retirement systems.

**Asset:** Property in property right of the school district which has monetary value.

**Athletic Revolving Account:** Athletic user fee collections. This account is used to fund athletic supplies, materials, and equipment as needed.

**Balance Sheet:** A statement which discloses the assets, liabilities, and equities of a fund of a school district at a specified date.

**Bond:** A written promise to pay a specified sum of money, cut the face value or principal at a specified date or dates in the future, call maturity dates, together with periodic interest at a specified rate.

**Bond Anticipation Note (BAN):** A short term interest bearing note issued by a school district in anticipation of bonds to be issued at a later date. These promissory notes are retired from the proceeds of the bond issue to which they are related.

**Budget:** A plan of financial operation embodying an estimate or proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

**Capital Budget:** A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget. If the capital program is an operation, it will be the first year thereof.

**Charter School:** a public school operating under M.G.L. c. 71, § 89, and 603 C.M.R. 1.00. This term encompasses Commonwealth and Horace Mann charter schools unless otherwise specified.

**Circuit Breaker:** the reimbursement program for certain costs of special education as specified in M.G.L. c. 71B, § 5.

**Debt:** An obligation resulting from borrowing of money or from the purchase of goods or services. Debts of school systems include bonds, time warrants, tax anticipation notes payable, accounts payable, vouchers payable, interest payable, and salaries payable.

**Encumbrances:** Obligations or commitments in the form of purchase orders, contracts issued or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the title to goods or services is received in the actual liability is created.



**Extra-Curricular Revolving Account:** Revolving account used to support extracurricular activities.

**Federal Grants:** The district receives Federal Grants for Title I, Title IIA, IDEA (Special Education Grant), etc. Expenditures for these grants can only be expended on items for which the grant is purposed.

**Fixed Assets:** Assets of a long term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and equipment.

**Function:** the activity for which a service or material is acquired. The functions in which school districts are required to maintain and report financial data shall be identified and described in guidelines for reporting student and financial data published by the Department.

**General Ledger:** a book, file, or other device which contains the accounts needed to reflect, in summary and in detail, the financial position, the results of financial operations, the changes in equities of a fund or account group used by a school district.

**General Fund:** a fund used to account for our transactions of a school district which are not accounted for in another fund. The general fund is used to account for the ordinary operations or the basic educational programs of a school district which are financed from taxes and other general revenues.

**IDEA Grant:** The purpose of this federal entitlement grant program is to provide funds to ensure that eligible students with disabilities receive a free and appropriate public education that includes special education and related services designed to meet their individual needs.

**Integrated Preschool Revolving Account:** Donations to support Concord Integrated Preschool activities.

**Internal Control:** A plan of an organization under which employees' duties are so arranged and records and procedures are so designed as to make it possible to provide effective safeguards and counting control over Assets, liabilities, revenue, income, expenses and expenditures. Under such a system, the work of employees is subdivided so that no single employee performs a complete cycle of operations. Procedures to be followed which require proper authorization by designated officials for all actions to be taken.

**Liability:** Debt or other legal obligation arising out of transactions in the past which must be paid, renewed, or refunded at some future date.

**Long Term Debt:** Debt with the maturity of more than one year after the date of issuance.

**Lost Books Revolving Account:** The collections and replacement of lost books.

**Metropolitan Council for Educational Opportunity (METCO):** The METCO Program is a grant program funded by the Commonwealth of Massachusetts. It is a voluntary program intended to expand educational opportunities, increase diversity, and reduce racial isolation, by permitting students in certain cities to attend public schools in other communities that have agreed to participate. (DESE)

**Municipal Bonds:** A bond issued by a state or local governmental unit.

**Music Gift Revolving Account:** Donations to the Concord Public Schools Music program.

**Object:** the service or commodity obtained as a result of a specific expenditure. The object classifications in which school districts are required to maintain and report financial data shall be identified and described in guidelines published by the Department.

**Operating Budget:** A budget which applies to all revenue and expenditures other than capital outlay expenditures.

**Operating Expenses:** As used in the accounts of a school district's enterprise funds and internal service funds, the term means these costs which are necessary to the maintenance of the enterprise, the rendering of services, the sale of products, the production and disposition of commodities produced, and the collection of enterprise revenues.

**Parent Teacher Groups (PTG) Revolving Accounts:** Funding for PTG sponsor after school activities.

**Private Grants:** Grants on behalf of private organizations & non-profits. Most notably the Concord Education Fund.

**Purchase Order:** a document which authorizes the delivery of specified merchandise to the school district or the rendering of the making of a charge for them.

**Requisition:** A written demand or request, usually from one department to the purchasing officer or to another department, for specified articles or services.

**School Choice:** A program that allows a parent to enroll his or her child in a school district that is not the child's home district. Every year the school committee in each school district decides whether it will accept new enrollments under this program and, if so, in what grades.

**School Lunch Revolving Account:** Revenues from the sales of school lunch offset costs for the food service program.

**Short-term Debt:** A debt with the maturity of one year or less after the date of issuance. Short term debt usually includes bond anticipation notes (BANS) payable, tax anticipation notes payable and warrants payable.

**Special Education Circuit Breaker Revolving Account:** State Special Education Circuit Breaker reimbursement fund. Revenues are calculated based on prior year reimbursable special education costs that exceed the states foundation minimum for the prior fiscal year. The fund is used to pay current fiscal year out of district special education tuitions.

**Special Revenue Fund:** a fund that is created to be used to account for financial transactions for designated educational purposes from special sources of revenue and that are not part of the school districts foundation educational program.

**STARS Grant:** State grant used to fund "The Poets Retreat" program.

**Statute:** A written law enacted by a duly organized legislative body.

**Student Activity Fund:** A fund established under M.G.L. Section 47 Chapter 71 to administer extracurricular student activities.

**Student Opportunity Act:** State legislation from 2019 that significantly overhauls the chapter 70 formula. The legislation phases in \$1.4 billion dollars of additional annual aid over the next seven years with priority being given to districts with large numbers of low-income students.

**Title I Grant (Federal):** Title I, Part A of the Elementary and Secondary Education Act, as amended (ESEA) provides financial assistance to local educational agencies (LEAs) and schools with the highest percentages of children from low-income families in the district to help ensure that all children meet challenging state academic standards.

**Title IIA Grant (Federal):** The purpose of Title II, Part A is to increase the academic achievement of all students by helping schools and districts improve teacher and principal quality and effectiveness.

**Trial Balance:** A list of the balances of the accounts in a ledger kept by double entry, with the debt and credit balance is shown in separate columns. If the totals of the debit and credit columns are equal or their net balance agrees with a control account, the ledger from which the figures are taken is said to be in balance.

**Warrant:** An order drawn by the school District to the school district treasurer ordering him/her to pay a specified amount to a payee named on the warrant. Once signed by the treasurer, the warrant becomes a check payable by a bank named on the warrant by the treasurer.

**Warrants payable:** A warrant issued by the school district but not yet signed by the treasurer.