

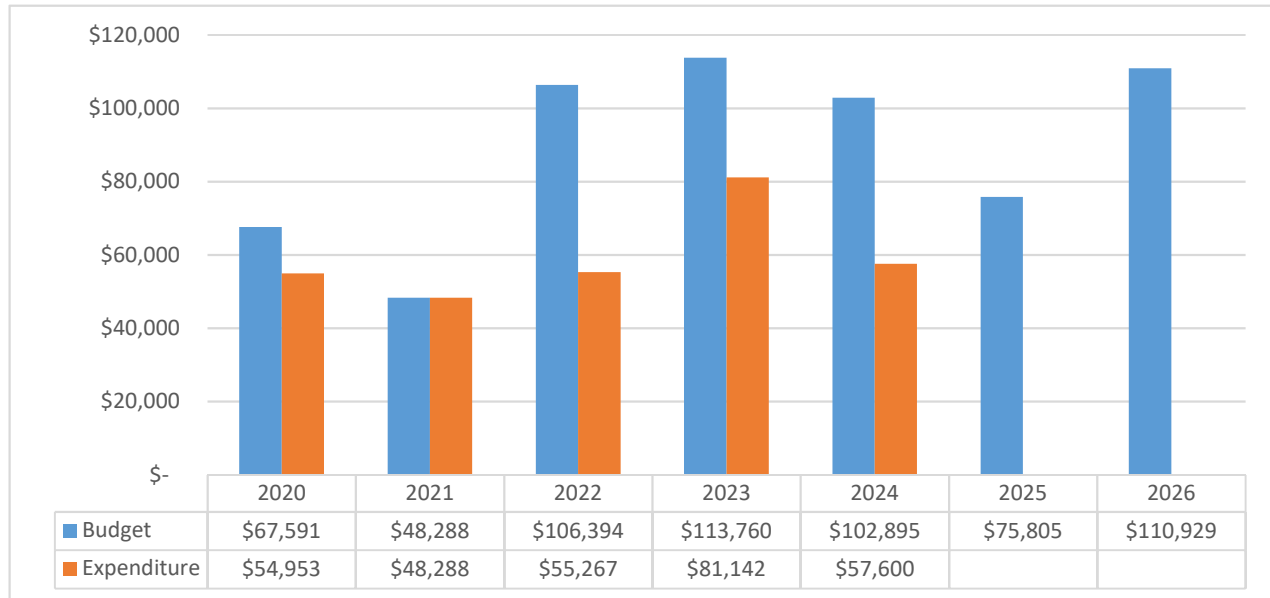
FUNCTION: School Comm Salaries And Expense

Code: 1110

Major Account: Administration

Description

School Committee expenditures by object, including those expenditures that support the school committee as an office (e.g. salaries, travel expenses, legal expenses, and office expenses). Also includes annual district financial audit.

Historic Expenditure**Recent Trends**

In FY22 \$50,000 was budgeted for work on development of the Strategic plan. In addition, all financial advisor services (including e-rate consultant) were moved to this function. Since 2019, when funds were added for strategic planning, this fund has generally run under budget. In FY24, this included expenditure on the portrait of a graduate work.

Looking Ahead

The development of the strategic plan and the portrait of a graduate work has been completed and the district is now in the implementation phase. In FY25 and into FY26 the district is planning to begin an equity audit. While the vendor conducting the equity audit is funded through a federal grants, \$20,000 is budgeted for related district costs. An additional \$20,000 is also budgeted for costs related to a possible superintendent search.

FUNCTION: School Comm Salaries And Expense

Major Account: Administration

ACCOUNT DETAIL

		2022		2023		2024		2025		2026
FormattedAccount	Account Name	2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2026 Budget	
1000.30.1110.200.100.005.0702	DIST Sch Cttte Clerical Sal	\$ 3,060	\$ 3,273	\$ 3,060	\$ 3,759	\$ 3,695	\$ 3,191	\$ 3,805	\$ 3,929	
1000.30.1110.400.100.005.0704	DIST Sch Cttte Cont Svcs	\$ 42,634	\$ 30	\$ 50,000	\$ 20,054	\$ 35,000	\$ 11,250	\$ 10,000	\$ 45,000	
1000.30.1110.410.126.005.1741	DIST Sch Cttte Prof or Tech Svcs Fin Adv	\$ 17,700	\$ 18,418	\$ 17,700	\$ 24,423	\$ 20,200	\$ 8,550	\$ 20,200	\$ 20,200	
1000.30.1110.410.127.005.0704	DIST Sch Cttte Prof or Tech Svcs Audit	\$ 33,000	\$ 31,000	\$ 33,000	\$ 31,000	\$ 34,000	\$ 32,000	\$ 38,000	\$ 38,000	
1000.30.1110.500.100.005.0705	DIST Sch Cttte Supplies	\$ 2,000	\$ 211	\$ 2,000	\$ 200	\$ 2,000	\$ 100	\$ 800	\$ 800	
1000.30.1110.600.100.005.0706	DIST Sch Cttte Otr Exp	\$ 8,000	\$ 2,335	\$ 8,000	\$ 1,707	\$ 8,000	\$ 2,509	\$ 3,000	\$ 3,000	

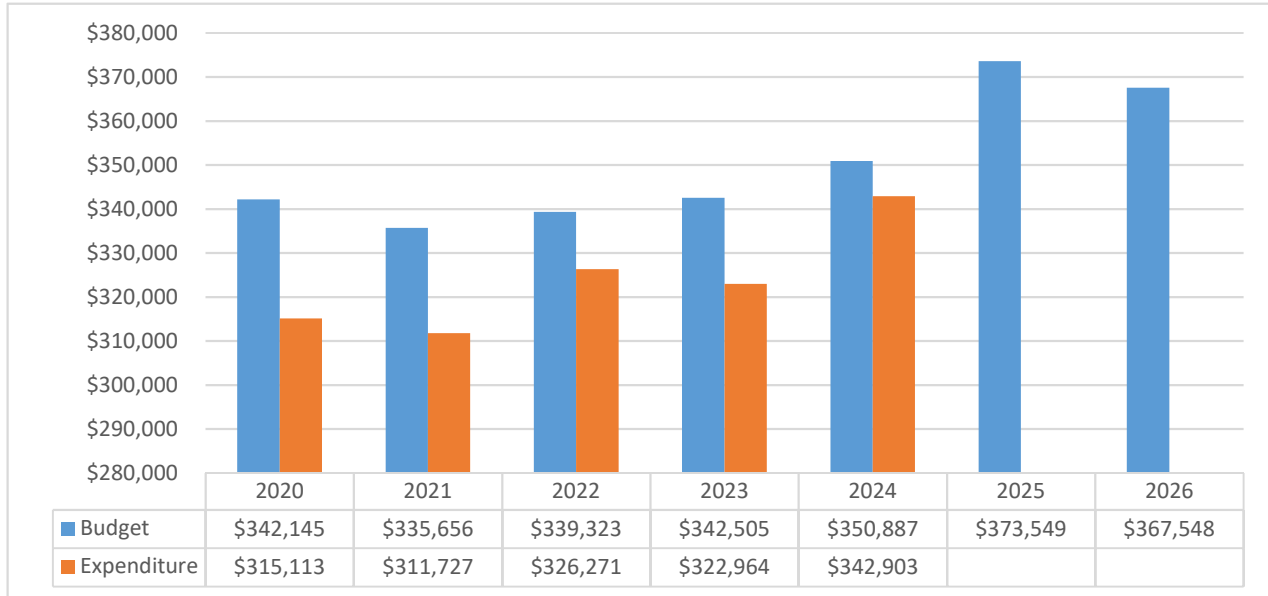
FUNCTION: Superintendent Salaries & Expense

Code: 1210

Major Account: Administration

Description

Expenditure from the Superintendent's office, including salary, clerical salaries, office supplies, professional development, and contracted services.

Historic Expenditure**Recent Trends**

This function has been relatively consistent and tends to run a little under budget. FY24 included expenditure on Portrait of a Graduate materials - lanyards, mugs, stickers etc.

Looking Ahead

In this function, the budget for supplies and services is reduced in line with historic expenditure. Salaries are increased in line with contractual terms. Contingency funds are budgeted here for salary adjustments for certain staff who are not affiliated with a collective bargaining agreement.

FUNCTION: Superintendent Salaries & Expense

Major Account: Administration

ACCOUNT DETAIL

		2022		2023		2024		2025		2026
FormattedAccount	Account Name	2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2026 Budget	
1000.30.1210.100.105.005.0721	DIST Supt Salaries & Expense Admin Sal	\$ 195,992	\$ 196,011	\$ 196,922	\$ 200,851	\$ 206,308	\$ 206,308	\$ 213,147	\$ 219,251	
1000.30.1210.200.105.005.0722	DIST Supt Salaries & Expense Clerical Sal	\$ 67,777	\$ 67,777	\$ 72,533	\$ 69,533	\$ 71,529	\$ 71,529	\$ 77,103	\$ 79,097	
1000.30.1210.400.105.005.0724	DIST Supt Salaries & Expense Cont Svcs	\$ 750	\$ 644	\$ 750	\$ 760	\$ 4,750	\$ 4,919	\$ 4,000	\$ 4,000	
1000.30.1210.460.105.005.0724	DIST Supt Salaries & Expense Advertising	\$ 16,000	\$ 19,329	\$ 16,000	\$ 6,534	\$ 12,000	\$ 8,163	\$ 12,000	\$ 10,000	
1000.30.1210.500.105.005.0725	DIST Supt Salaries & Expense Supplies	\$ 10,314	\$ 8,391	\$ 13,500	\$ 11,156	\$ 13,500	\$ 25,566	\$ 25,500	\$ 21,400	
1000.30.1210.600.105.005.0726	DIST Supt Expense Otr Exp	\$ 9,898	\$ 9,119	\$ 7,000	\$ 8,897	\$ 7,000	\$ 5,469	\$ 7,000	\$ 7,000	
1000.30.1210.610.105.005.0726	DIST Supt Salaries & Expense Staff Travel	\$ 1,500	\$ 1,629	\$ 4,000	\$ 233	\$ 4,000	\$ 222	\$ 4,000	\$ 2,000	
1000.30.1210.615.105.005.0726	DIST Supt Salaries & Expense Crse/Inserv Exp	\$ 18,000	\$ 5,170	\$ 18,000	\$ 6,183	\$ 18,000	\$ 4,028	\$ 10,000	\$ 7,000	
1000.30.1210.620.105.005.0726	DIST Supt Salaries & Expense Dues And Fees	\$ 19,092	\$ 18,201	\$ 13,800	\$ 18,816	\$ 13,800	\$ 16,699	\$ 20,800	\$ 17,800	

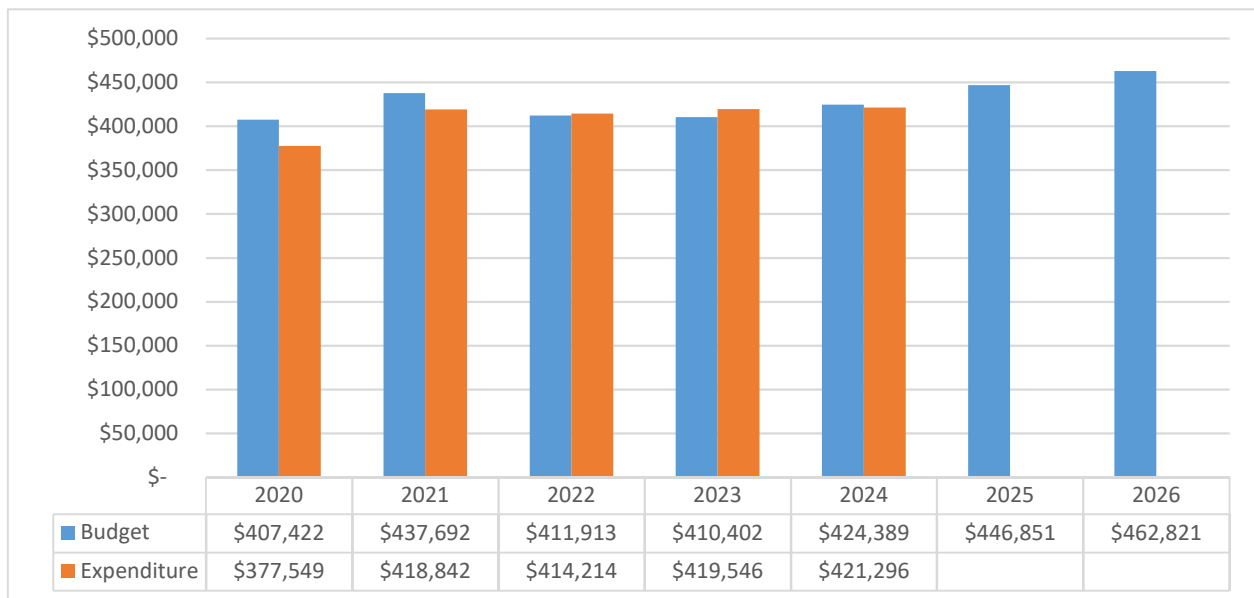
FUNCTION: Business & Finance

Code: 1410

Major Account: Administration

Description

Expenditures for Business and Finance including salaries and expenses. Includes auditors, medicaid and other financial services.

Historic Expenditure**Recent Trends**

This function primarily consists of salaries and other costs have remained relatively steady. In FY22 the treasurer's hours were reduced and in FY24 the internal mail courier position was reduced.

Looking Ahead

The expenditure in this function is expected stay in line with FY24/FY25 some reductions in supplies and services in line with historic expenditure and contractual salary increases. A salary increase has been included to reflect the market average for these positions.

FUNCTION: Business & Finance

Major Account: Administration

ACCOUNT DETAIL

		2022		2023		2024		2025		2026
FormattedAccount	Account Name	2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2026 Budget	
1000.30.1410.100.150.005.0781	DIST Business & Finance Admin Sal	\$ 138,604	\$ 138,604	\$ 142,032	\$ 142,032	\$ 145,897	\$ 145,897	\$ 155,229	\$ 161,725	
1000.30.1410.110.101.005.0781	DIST Business & Finance Prof Sal	\$ 39,133	\$ 30,635	\$ 26,650	\$ 26,650	\$ 27,383	\$ 27,383	\$ 29,050	\$ 29,121	
1000.30.1410.200.150.005.0782	DIST Business & Finance Clerical Sal	\$ 207,065	\$ 207,065	\$ 212,330	\$ 212,330	\$ 218,248	\$ 221,986	\$ 232,782	\$ 239,285	
1000.30.1410.300.150.005.0783	DIST Business & Finance Otr Sal	\$ 11,466	\$ 11,466	\$ 12,000	\$ 12,229	\$ 13,072	\$ 817	\$ -	\$ -	
1000.30.1410.400.150.005.0784	DIST Business & Finance Cont Svcs	\$ 9,754	\$ 12,480	\$ 6,000	\$ 16,497	\$ 6,400	\$ 19,503	\$ 12,400	\$ 17,400	
1000.30.1410.500.150.005.0785	DIST Business & Finance Supplies	\$ 3,040	\$ 9,232	\$ 5,000	\$ 3,291	\$ 5,000	\$ 3,770	\$ 7,000	\$ 8,500	
1000.30.1410.600.150.005.0786	DIST Business & Finance Otr Exp	\$ 1,721	\$ 4,602	\$ 790	\$ 4,870	\$ 2,790	\$ 1,939	\$ 2,790	\$ 2,790	
1000.30.1410.610.150.005.0786	DIST Business & Finance Staff Travel	\$ 1,000	\$ -	\$ 1,000	\$ 205	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	
1000.30.1410.615.150.005.0786	DIST Business & Finance Crse/Inserv Exp	\$ 130	\$ 130	\$ 4,600	\$ 1,442	\$ 4,600	\$ -	\$ 6,600	\$ 3,000	

FUNCTION: H.R. Benefits And Personnel

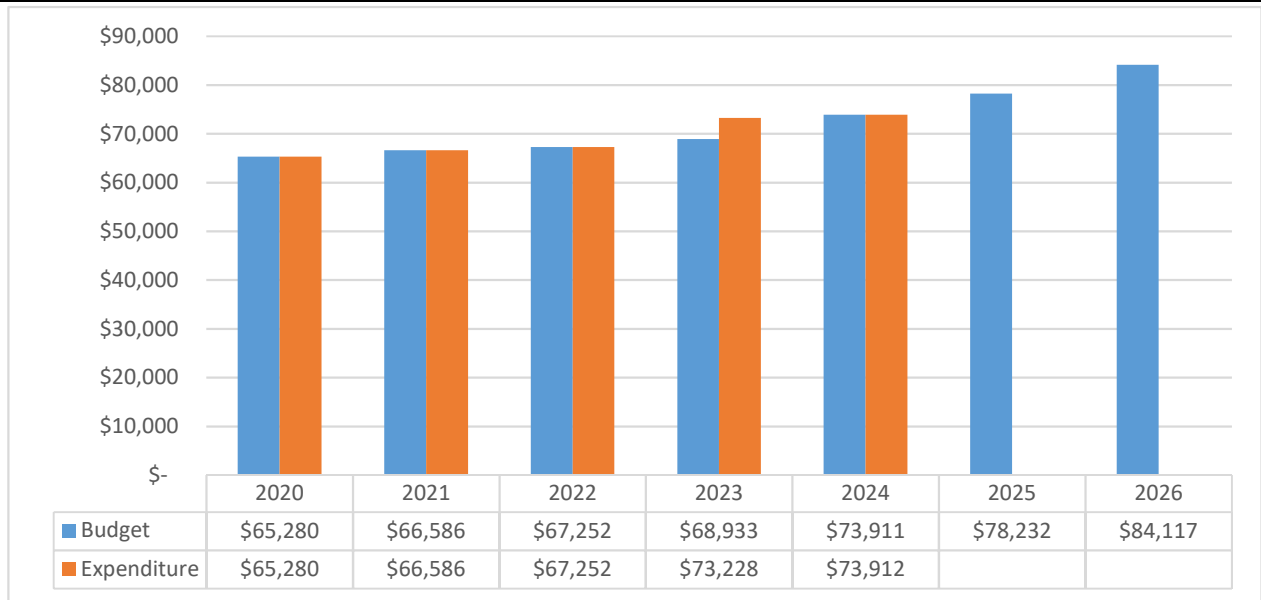
Code: 1420

Major Account: Administration

Description

Expenditures for Human Resources and Employee Benefits Administration. The District has a HR Coordinator in this function.

Historic Expenditure



Recent Trends

A new hire in 2020 led to an increase in this function.

Looking Ahead

This function is primarily based on salaries although it does include a budget for professional development. An increase is expected as central office administrative positions are brought into line with market conditions.

FUNCTION: H.R. Benefits And Personnel

Major Account: Administration

ACCOUNT DETAIL

		2022		2023		2024		2025		2026
FormattedAccount	Account Name	2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2026 Budget	
1000.30.1420.200.170.005.0802	DIST HR Benefits And Personnel Clerical Sal	\$ 67,252	\$ 67,252	\$ 68,933	\$ 71,933	\$ 73,911	\$ 73,912	\$ 78,232	\$ 84,117	
1000.30.1420.600.170.005.0806	DIST HR Benefits And Personnel Other Exp	\$ -	\$ -	\$ -	\$ 1,295	\$ -	\$ -	\$ -	\$ -	

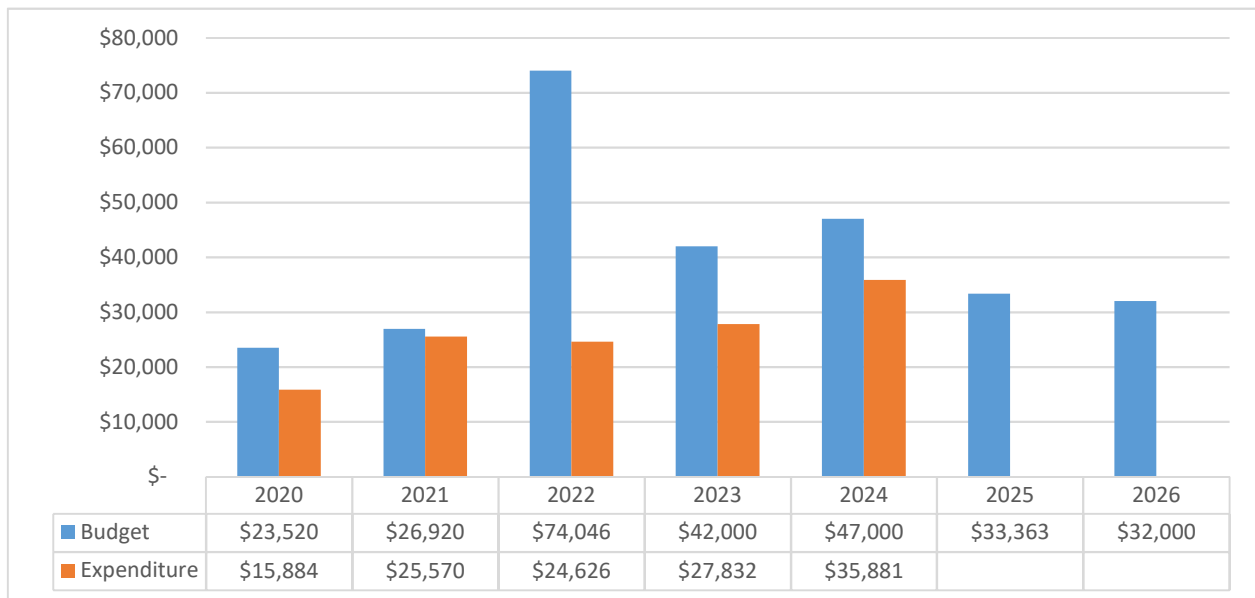
FUNCTION: Legal Services For School Committee

Code: 1430

Major Account: Administration

Description

Expenditure for legal services for the School Committee. This includes all legal services received by the district, including for collective bargaining, special education, and other litigation.

Historic Expenditure**Recent Trends**

This function can fluctuate significantly depending on the issues that arise in the district and the timing of contractual negotiations. In FY22, expenditure on special education legal services was also moved to this function (\$12,000) - it was previously reported in contracted services of the special education director. Units A, B, and C contracts were negotiated in FY24. Contingency funds for non-contractual salaries were budgeted in this account in FY25.

Looking Ahead

The custodian contract will be negotiated in FY25. No significant legal services are anticipated for FY26.

FUNCTION: Legal Services For School Committee

Major Account: Administration

ACCOUNT DETAIL

		2022		2023		2024		2025		2026	
FormattedAccount	Account Name	2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2026 Budget	2025 Budget	2026 Budget
1000.30.1430.410.119.002.0824	DIST Legal Svcs For SC - Special Ed	\$ 12,000	\$ 7,225	\$ 12,000	\$ 5,330	\$ 12,000	\$ 2,538	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
1000.30.1430.410.119.005.0824	DIST Legal Svcs For SC	\$ 62,046	\$ 17,401	\$ 30,000	\$ 22,502	\$ 35,000	\$ 33,343	\$ 21,363	\$ 20,000	\$ 21,363	\$ 20,000

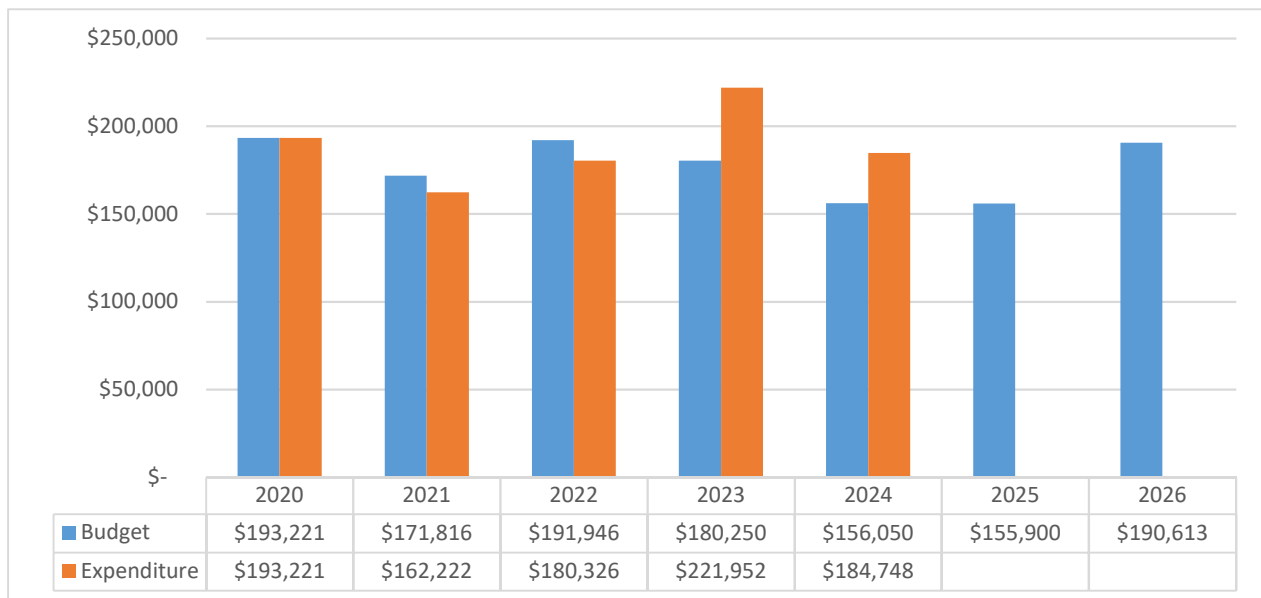
FUNCTION: District Information Management

Code: 1450

Major Account: Administration

Description

All technology costs related to running the district, including computers, printers, copiers, and software (data systems, MIS). 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).

Historic Expenditure**Recent Trends**

Until FY19, the district was reporting all technology maintenance staff in this function. However, after a change to the state's chart of accounts, these salaries were moved to the networking and telecommunications function (4400). In FY22 there was an increase in budget as additional services were required as the district expanded its use of online services, including google account management. In recent years, expenditure has outstripped the budget.

Looking Ahead

Budget has been updated to better reflect expenditure, including annual increases in software services and additional services including district data analysis (Analytic Vue), IT ticketing and inventory system (Incident IQ), and emergency response software (Crisis Go).

FUNCTION: District Information Management

Major Account: Administration

ACCOUNT DETAIL

		2022		2023		2024		2025		2026
FormattedAccount	Account Name	2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2026 Budget	
1000.30.1450.410.160.005.0864	DIST Dist Info Mngmnt Prof or Tech Svcs	\$ 191,946	\$ 180,326	\$ 180,250	\$ 221,952	\$ 156,050	\$ 182,592	\$ 155,900	\$ 190,613	
1000.30.1450.600.160.005.0866	DIST Dist Info Mngmnt Otr Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,156	\$ -	\$ -	

FUNCTION: Curriculum Directors Supervisory

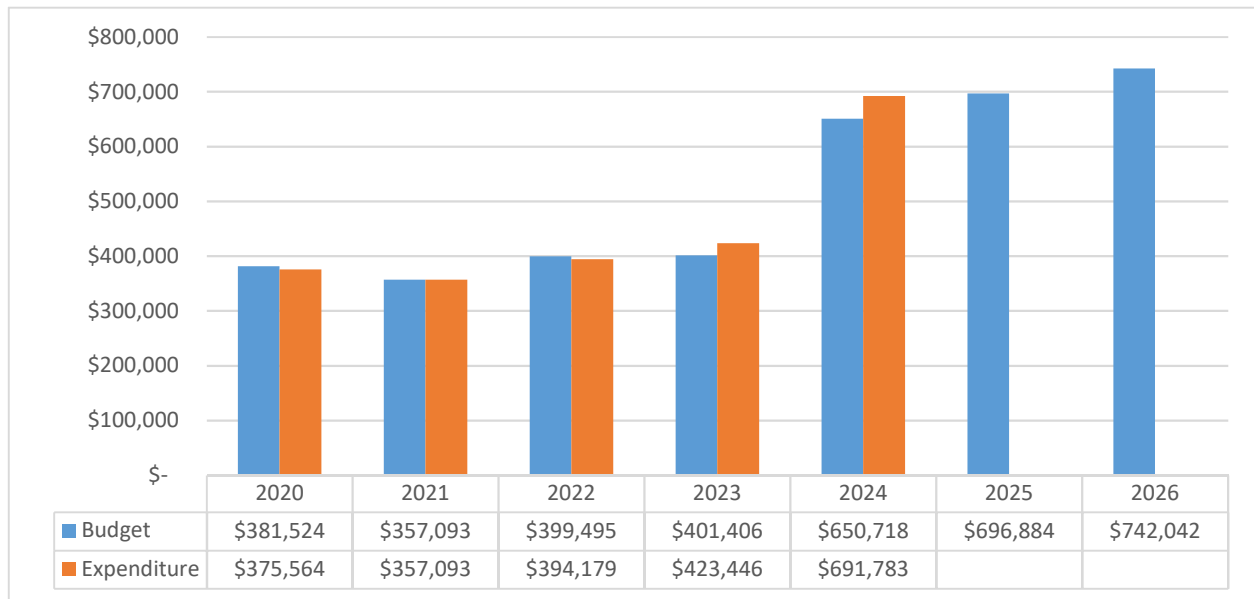
Code: 2110

Major Account: Instructional Leadership

Description

Expenditures for Curriculum Directors (2110) and Department Heads. This includes the Director for Curriculum and the Director of Student Services.

Historic Expenditure



Recent Trends

This function is primarily salaries and has been stable since 2017. Prior to 2017 this function included the Director of Instructional Technology. In FY24 two new curriculum positions were added.

Looking Ahead

The largest single increase in this function is special education contracted services, this reflects an increased need for translation services.

FUNCTION: Curriculum Directors Supervisory

Major Account: Instructional Leadership

ACCOUNT DETAIL

FormattedAccount	Account Name	2022		2023		2024		2025		2026
		Budget	Exp	Budget	Exp	Budget	Exp	Budget	Exp	Budget
1000.30.2110.100.205.001.0881	DIST Curr Dir Supvsry Admin Sal	\$ 137,539	\$ 137,539	\$ 140,903	\$ 140,903	\$ 364,695	\$ 366,551	\$ 408,704	\$ 415,934	
1000.30.2110.100.600.002.3401	DIST Director Supvsry Admin Sal Spec Ed	\$ 137,539	\$ 137,539	\$ 140,903	\$ 140,903	\$ 144,695	\$ 147,397	\$ 154,417	\$ 158,860	
1000.30.2110.200.205.001.0862	DIST Curr Dir Supvsry Clerical Sal	\$ 35,258	\$ 35,226	\$ 36,067	\$ 40,676	\$ 36,514	\$ 36,436	\$ 39,713	\$ 39,348	
1000.30.2110.200.600.002.3402	DIST Director Supvsry Clerical Sal Spec Ed	\$ 58,572	\$ 58,572	\$ 60,101	\$ 61,533	\$ 61,814	\$ 60,979	\$ 63,050	\$ 65,100	
1000.30.2110.400.205.001.0864	DIST Curr Dir Supvsry Cont Svcs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,830	\$ -	\$ -	
1000.30.2110.400.600.002.3404	DIST Director Supvsry Cont Svcs Spec Ed	\$ 9,664	\$ 15,916	\$ 8,000	\$ 34,150	\$ 40,000	\$ 64,969	\$ 26,000	\$ 50,000	
1000.30.2110.500.205.001.0865	DIST Curr Dir Supvsry Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 369	\$ -	\$ 6,800	
1000.30.2110.500.600.002.3405	DIST Director Supvsry Supplies Spec Ed	\$ 16,210	\$ 4,673	\$ 12,000	\$ 4,789	\$ 1,000	\$ 2,846	\$ 3,000	\$ 4,000	
1000.30.2110.600.205.001.0866	DIST Curr Dir Supvsry Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,909	\$ -	\$ -	
1000.30.2110.600.600.002.3406	DIST Director Supvsry Otr Exp Spec Ed	\$ 4,713	\$ 4,713	\$ 3,432	\$ 493	\$ 2,000	\$ 497	\$ 2,000	\$ 2,000	

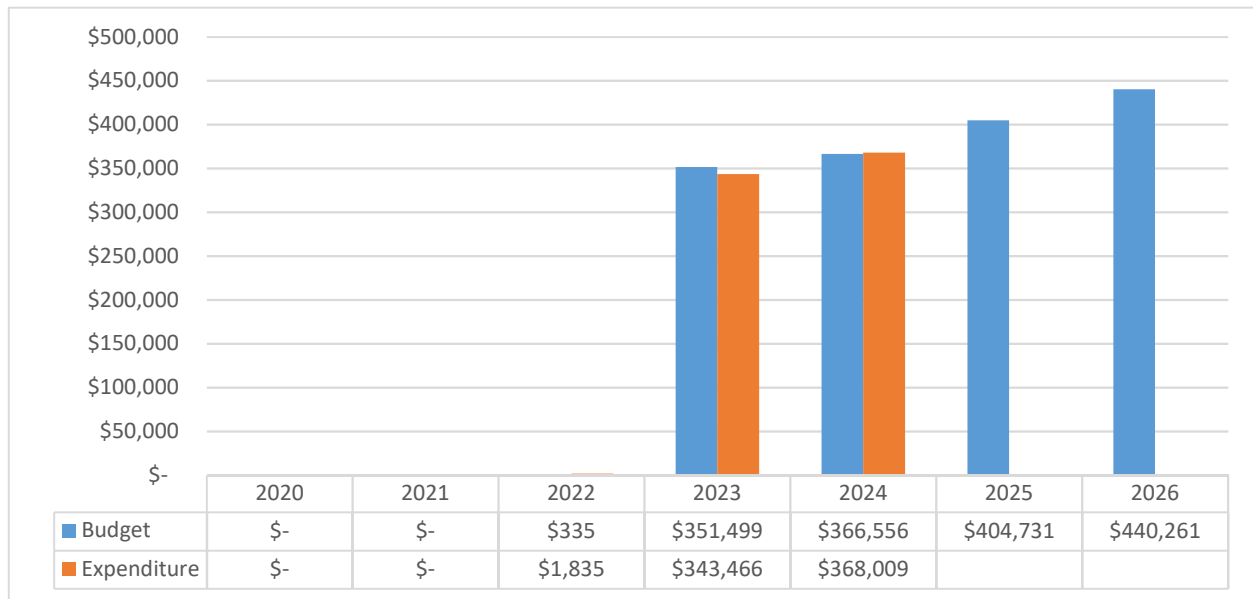
FUNCTION: Department Heads (Non Supervisory)

Code: 2120

Major Account: Instructional Leadership

Description

Includes salaries and expenses of department heads responsible for delivery of student instructional programs at all levels (district and school), and do not serve in a supervisory capacity. This function is now being utilized to report the salaries and expenses relating to Special Education Team Chairs.

Historic Expenditure**Recent Trends**

Since FY23, Team Chairs have been paid from these accounts. Previously Team Chairs were included either in the teacher function (2305) or Medical/Therapeutic Services (2320). This function is a better fit and reflects guidance from the state. There are now four team chairs in the district since a team chair was added for pre-school and out of district special education programs.

Looking Ahead

The increase in this function is due to turnover and contractual salary increases.

FUNCTION: Department Heads (Non Supervisory)

Major Account: Instructional Leadership

ACCOUNT DETAIL

		2022		2023		2024		2025		2026
FormattedAccount	Account Name	2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2026 Budget	
1000.01.2120.110.600.002.3411	CES Dept Heads/TeamCh (NonSup) Spec Ed	\$ -	\$ -	\$ 37,120	\$ 46,383	\$ 47,676	\$ 48,040	\$ 51,636	\$ 55,011	
1000.01.2120.500.600.002.3415	CES Dept Head (Non Sup) Supplies Spec Ed	\$ -	\$ -	\$ -	\$ 62	\$ -	\$ -	\$ -	\$ -	
1000.02.2120.110.600.002.3411	HES Dept Heads/TeamCh (NonSup) Spec Ed	\$ -	\$ -	\$ 139,200	\$ 137,504	\$ 143,028	\$ 147,052	\$ 151,709	\$ 164,232	
1000.11.2120.110.600.002.3411	MRMS Dept Heads/TeamCh (NonSup) Spec Ed	\$ -	\$ -	\$ 73,099	\$ 65,894	\$ 78,114	\$ 67,290	\$ 95,709	\$ 103,142	
1000.22.2120.110.600.002.3411	MRHS Dept Heads/TeamCh (NonSup) Spec Ed	\$ -	\$ -	\$ 92,800	\$ 79,111	\$ 87,918	\$ 92,414	\$ 95,677	\$ 103,876	
1000.22.2120.500.600.002.3415	MRHS Dept Heads/TeamCh (NonSup) Supplies Spec Ed	\$ 335	\$ 335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1000.30.2120.110.600.002.3411	DIST Dept Heads/TeamCh (NonSup) Spec Ed	\$ -	\$ 1,500	\$ 9,280	\$ 13,727	\$ 9,820	\$ 12,064	\$ 10,000	\$ 14,000	
1000.30.2120.600.600.002.3416	MRHS Dept Heads/TeamCh (NonSup) Other Exp Spec Ed	\$ -	\$ -	\$ -	\$ 786	\$ -	\$ 1,149	\$ -	\$ -	

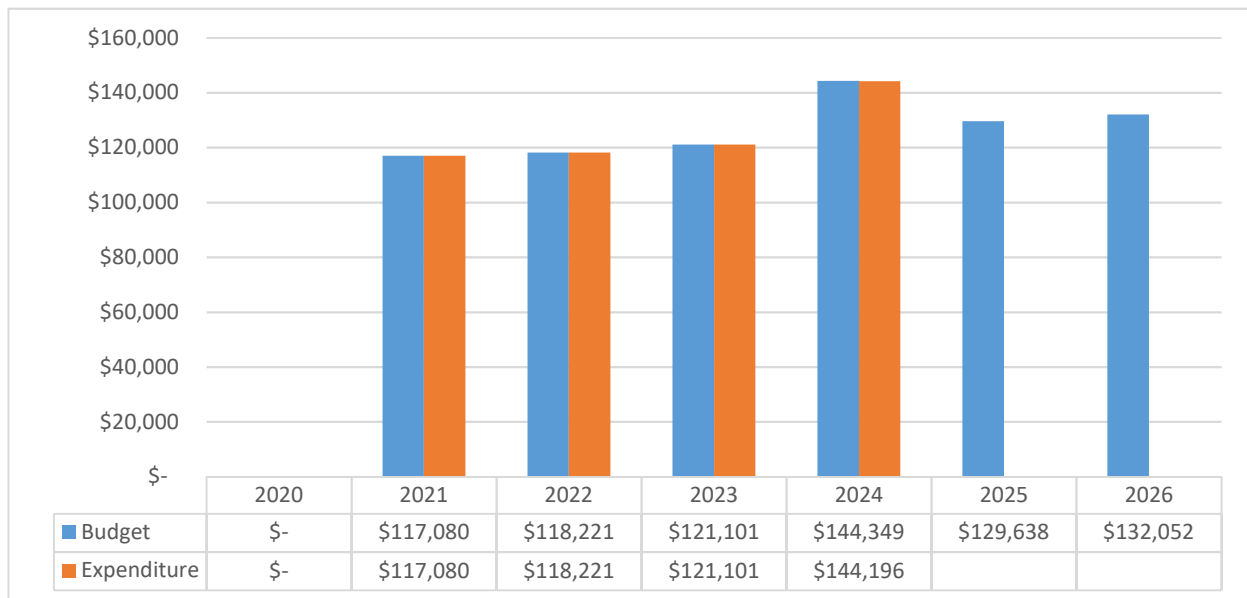
FUNCTION: Instructional Technology Leadership and Training

Code: 2130

Major Account: Instructional Leadership

Description

Staff costs for technology leadership and training to integrate technology devices and applications into the curriculum.

Historic Expenditure**Recent Trends**

In FY21 / FY22 the Director for Instructional Technology was moved to this function from the Technology Maintenance function (4400). This function better reflects the responsibilities for that position and is in line with the state definitions. In FY24, the budget/expenditure increased as there was an overlap between the newly hired and the outgoing IT director.

Looking Ahead

The only increase in this function is due to cost of living salary increases.

FUNCTION: Instructional Technology Leadership and Training

Major Account: Instructional Leadership

ACCOUNT DETAIL

		2022		2023		2024		2025		2026	
FormattedAccount	Account Name	2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2026 Budget		
1000.30.2130.100.205.001.3421	DIST IT Leaders And Training Admin Sal	\$ 118,221	\$ 118,221	\$ 121,101	\$ 121,101	\$ 144,349	\$ 144,196	\$ 129,638	\$ 132,052		

FUNCTION: School Leadership

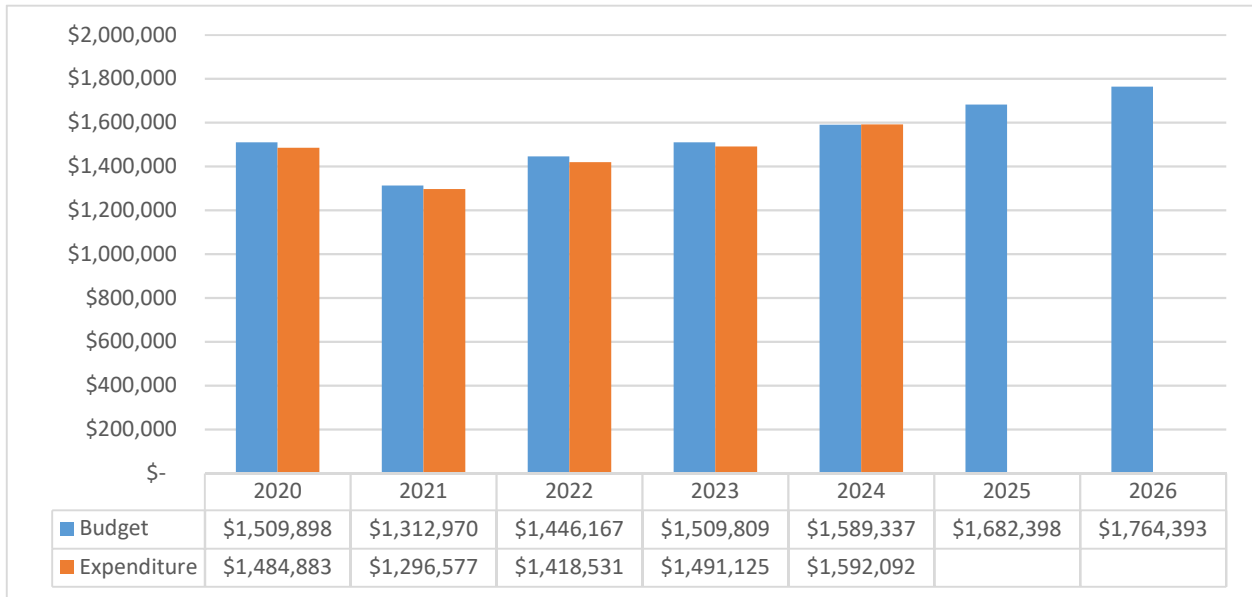
Code: 2210

Major Account: Instructional Leadership

Description

School Leadership personnel including principal and school office staff, supplies, and contracted services.

Historic Expenditure



Recent Trends

This function is over 90% salaries and changes are primarily cost of living increases or contract steps for clerical staff. In FY21 one of the High School's assistant principal positions was not filled.

Looking Ahead

The increases in this function are the contractual salary increases and an increase in contracted services at the High School.

FUNCTION: School Leadership

Major Account: Instructional Leadership

ACCOUNT DETAIL

FormattedAccount	Account Name	2022		2023		2024		2025		2026
		2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2026 Budget	
1000.01.2210.100.210.005.3421	CES Sch Leadership Admin Sal	\$ 126,445	\$ 126,445	\$ 129,589	\$ 129,589	\$ 138,133	\$ 138,133	\$ 145,406	\$ 149,954	
1000.01.2210.200.210.005.3422	CES Sch Leadership Clerical Sal	\$ 63,740	\$ 63,740	\$ 71,596	\$ 71,728	\$ 87,783	\$ 93,755	\$ 101,156	\$ 108,093	
1000.01.2210.200.771.005.3422	CES Sch Leadership Clerical Sal Subs	\$ 3,285	\$ 9,176	\$ 2,000	\$ 994	\$ 8,000	\$ -	\$ 750	\$ 750	
1000.01.2210.400.210.005.3424	CES Sch Leadership Cont Svcs	\$ 245	\$ 245	\$ 245	\$ 16,264	\$ 245	\$ 7,262	\$ 300	\$ 300	
1000.01.2210.500.210.005.3425	CES Sch Leadership Supplies	\$ 4,550	\$ 3,209	\$ 4,550	\$ 3,996	\$ 5,750	\$ 1,638	\$ 6,500	\$ 10,300	
1000.01.2210.600.210.005.3426	CES Sch Leadership Otr Exp	\$ 1,300	\$ 1,285	\$ 1,200	\$ 745	\$ 1,200	\$ 177	\$ 1,200	\$ 1,200	
1000.01.2210.620.210.005.3426	CES Sch Leadership Dues And Fees	\$ 624	\$ 89	\$ 774	\$ 559	\$ 774	\$ 1,084	\$ 774	\$ 959	
1000.02.2210.100.210.005.3421	HES Sch Leadership Admin Sal	\$ 231,324	\$ 231,324	\$ 237,090	\$ 245,423	\$ 248,591	\$ 249,133	\$ 265,266	\$ 267,329	
1000.02.2210.200.210.005.3422	HES Sch Leadership Clerical Sal	\$ 123,376	\$ 113,999	\$ 116,616	\$ 113,403	\$ 122,663	\$ 120,783	\$ 129,690	\$ 139,869	
1000.02.2210.200.771.005.3422	HES Sch Leadership Clerical Sal Subs	\$ 250	\$ 1,425	\$ 300	\$ 885	\$ 1,000	\$ 876	\$ 750	\$ 750	
1000.02.2210.400.210.005.3424	HES Sch Leadership Cont Svcs	\$ 768	\$ 768	\$ 768	\$ 16,861	\$ 768	\$ 7,866	\$ 9,665	\$ 10,665	
1000.02.2210.500.210.005.3425	HES Sch Leadership Supplies	\$ 6,949	\$ 4,800	\$ 6,949	\$ 4,300	\$ 6,949	\$ 7,897	\$ 6,149	\$ 10,324	
1000.02.2210.600.210.005.3426	HES Sch Leadership Otr Exp	\$ 5,700	\$ 689	\$ 5,800	\$ 2,389	\$ 5,800	\$ 2,763	\$ 5,800	\$ 5,800	
1000.02.2210.620.210.005.3426	HES Sch Leadership Dues And Fees	\$ 1,200	\$ 1,089	\$ 1,200	\$ 2,011	\$ 1,200	\$ 2,003	\$ 1,200	\$ 1,200	
1000.11.2210.100.210.005.3421	MRMS Sch Leadership Admin Sal	\$ 231,324	\$ 231,074	\$ 237,090	\$ 237,090	\$ 248,591	\$ 249,133	\$ 264,386	\$ 272,646	
1000.11.2210.200.210.005.3422	MRMS Sch Leadership Clerical Sal	\$ 100,813	\$ 100,784	\$ 105,024	\$ 105,023	\$ 109,725	\$ 109,325	\$ 114,540	\$ 123,679	
1000.11.2210.200.771.005.3422	MRMS Sch Leadership Clerical Sal Subs	\$ -	\$ -	\$ -	\$ 312	\$ 1,500	\$ 1,530	\$ 750	\$ 750	
1000.11.2210.400.210.005.3424	MRMS Sch Leadership Cont Svcs	\$ 741	\$ 881	\$ 741	\$ -	\$ 1,050	\$ 13,554	\$ 1,050	\$ 2,536	
1000.11.2210.500.210.005.3425	MRMS Sch Leadership Supplies	\$ 9,492	\$ 12,015	\$ 15,813	\$ 8,962	\$ 12,250	\$ 9,113	\$ 12,250	\$ 14,650	
1000.11.2210.600.210.005.3426	MRMS Sch Leadership Otr Exp	\$ 1,995	\$ -	\$ 1,995	\$ 500	\$ 1,800	\$ 500	\$ 1,800	\$ 1,800	
1000.11.2210.620.210.005.3426	MRMS Sch Leadership Dues And Fees	\$ 650	\$ 300	\$ 650	\$ 300	\$ 650	\$ 600	\$ 650	\$ 650	
1000.22.2210.100.210.005.3421	MRHS Sch Leadership Admin Sal	\$ 346,809	\$ 346,809	\$ 355,462	\$ 355,462	\$ 365,218	\$ 372,645	\$ 396,465	\$ 404,480	
1000.22.2210.200.210.005.3422	MRHS Sch Leadership Clerical Sal	\$ 124,669	\$ 124,198	\$ 143,585	\$ 132,202	\$ 152,088	\$ 131,685	\$ 148,550	\$ 166,359	
1000.22.2210.200.771.005.3422	MRHS Sch Leadership Clerical Sal Subs	\$ 591	\$ 869	\$ 203	\$ 1,134	\$ 1,000	\$ 11,688	\$ 750	\$ 750	
1000.22.2210.400.210.005.3424	MRHS Sch Leadership Cont Svcs	\$ 10,000	\$ 10,411	\$ 10,000	\$ 14,526	\$ 20,000	\$ 14,474	\$ 20,000	\$ 15,000	
1000.22.2210.500.210.005.3425	MRHS Sch Leadership Supplies	\$ 20,053	\$ 15,269	\$ 32,160	\$ 16,898	\$ 33,000	\$ 24,815	\$ 33,000	\$ 36,600	
1000.22.2210.600.210.005.3426	MRHS Sch Leadership Otr Exp	\$ 23,474	\$ 11,982	\$ 22,609	\$ 3,049	\$ 7,809	\$ 14,605	\$ 7,800	\$ 11,200	
1000.22.2210.620.210.005.3426	MRHS Sch Leadership Dues And Fees	\$ 5,800	\$ 5,655	\$ 5,800	\$ 6,520	\$ 5,800	\$ 5,055	\$ 5,800	\$ 5,800	

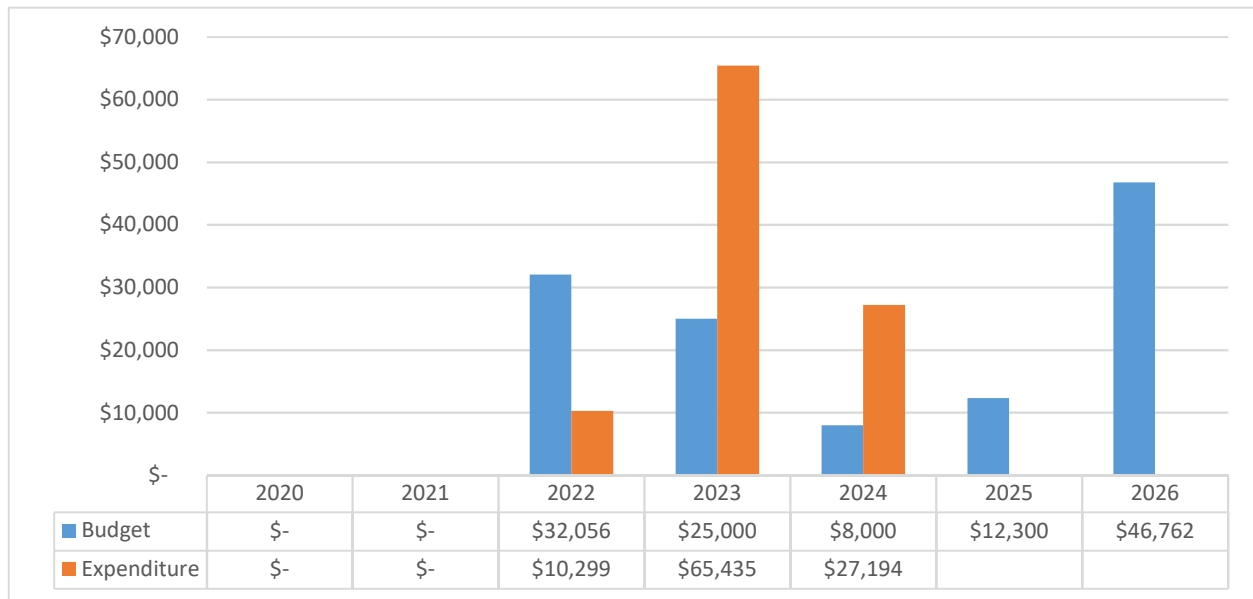
FUNCTION: Building Technology

Code: 2250

Major Account: Instructional Leadership

Description

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 are reported as a capital (7000) expense.

Historic Expenditure**Recent Trends**

This function has only been used sporadically in the past. In FY23, expenditure from this function was for the replacement of the High School auditorium project which failed at the start of the school year.

Looking Ahead

This year, this includes 25% of copier service costs (including toner), the rest paid from general supplies. This also includes the upgrade to the audio visual presentation system in the HES Activity Room (\$20,000).

FUNCTION: Building Technology

Major Account: Instructional Leadership

ACCOUNT DETAIL

FormattedAccount	Account Name	2022		2023		2024		2025		2026
		Budget	Exp	Budget	Exp	Budget	Exp	Budget	Exp	Budget
1000.01.2250.400.210.005.3424	CES Admin Technology Cont Svcs	\$ 1,137	\$ 1,503	\$ -	\$ 2,760	\$ 1,000	\$ 3,190	\$ 1,000	\$ 1,300	
1000.01.2250.500.210.005.3425	CES Admin Technology Supplies	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	
1000.02.2250.400.210.005.3424	HES Admin Technology Cont Svcs	\$ 2,609	\$ 3,708	\$ -	\$ 5,457	\$ 1,000	\$ 7,575	\$ 5,300	\$ 6,812	
1000.02.2250.500.210.005.3425	HES Admin Technology Supplies	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 3,271	\$ 1,000	\$ 21,000	
1000.11.2250.400.210.005.3424	MRMS Admin Technology Cont Svcs	\$ 961	\$ 1,541	\$ -	\$ 6,289	\$ 1,000	\$ 4,222	\$ 1,000	\$ 6,075	
1000.11.2250.500.210.005.3425	MRMS Admin Technology Supplies	\$ 60	\$ 60	\$ -	\$ -	\$ 1,000	\$ 573	\$ 1,000	\$ 1,000	
1000.22.2250.400.210.005.3424	MRHS Admin Technology Cont Svcs	\$ 13,919	\$ 3,487	\$ 25,000	\$ 34,769	\$ 1,000	\$ 8,364	\$ 1,000	\$ 5,575	
1000.22.2250.500.210.005.3425	MRHS Admin Technology Supplies	\$ 13,370	\$ -	\$ -	\$ 16,160	\$ 1,000	\$ -	\$ 1,000	\$ 4,000	

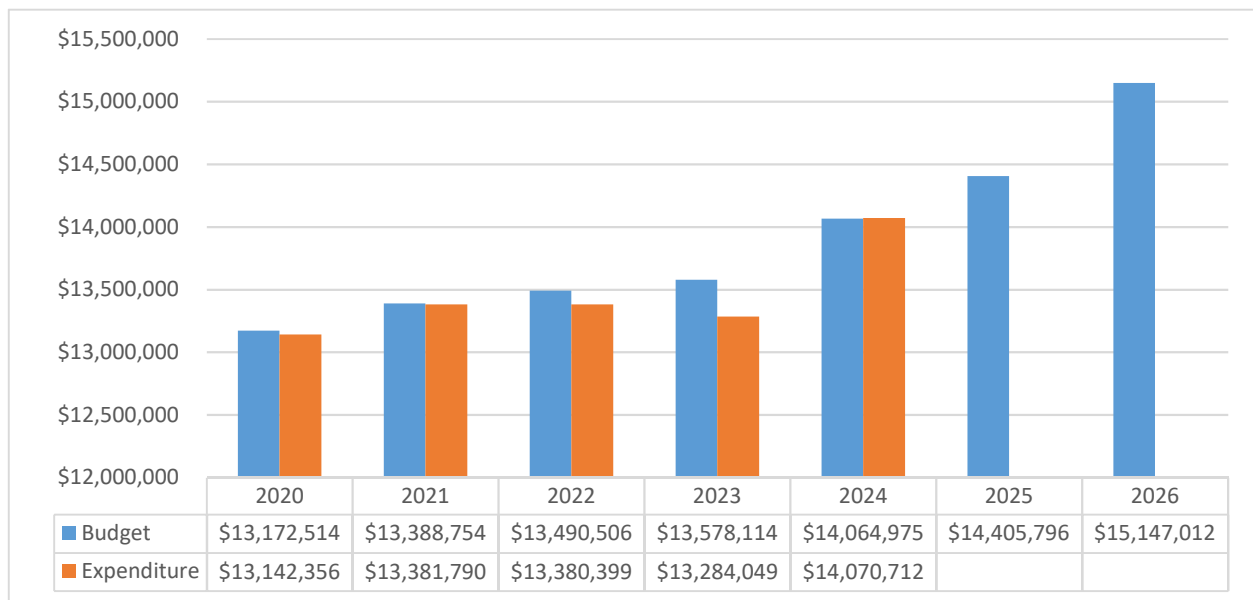
FUNCTION: Classroom Teachers

Code: 2305

Major Account: Teachers

Description

Salaries of certified teachers, including all in-service days. Includes all stipends paid to teachers that relate to providing instruction.

Historic Expenditure**Recent Trends**

There was a significant increase in FY19 as salaries previously reported as Specialists, Small Group (2310) were moved to this function. Since FY19 the overall budget has seen very small increases as the contractual step and lane, and cost of living increases have been offset by a reduction in the number of staff (due to the fall in enrollment). FY25 was the first year of a new contract.

Looking Ahead

The increase here is due to contractual salary increases, and turnover. No retirements are reflected at this time, partly as recent hiring trends have suggested that fewer savings will be received as new hires are often more experienced than in the past. The new contract also removed the need for staff to be in the district for 15 years before moving to the top step.

1000.11.2305.110 \$ 307,001.00

\$ 655,653

ACCOUNT DETAIL		\$	13,490,506	\$	13,380,399	\$	13,578,114	\$	13,284,049	\$	14,064,975	\$	14,070,712	\$	14,405,796	\$	15,061,449
		2022		2022		2023		2023		2024		2024		2025		2026	
FormattedAccount	Account Name		2022 Budget		2022 Exp		2023 Budget		2023 Exp		2024 Budget		2024 Exp		2025 Budget		2026 Budget
1000.01.2305.110.403.001.345C	CES Teachers Prof Sal	\$	934,909	\$	891,414	\$	928,521	\$	899,709	\$	940,738	\$	972,057	\$	1,014,940	\$	963,516
1000.01.2305.110.408.001.345I	CES Teachers Prof Sal Specialists	\$	160,037	\$	149,901	\$	156,643	\$	155,385	\$	234,024	\$	237,972	\$	268,053	\$	348,144
1000.01.2305.110.600.002.345C	CES Teachers Prof Sal Special Ed	\$	227,846	\$	227,846	\$	233,476	\$	190,018	\$	244,372	\$	201,825	\$	253,425	\$	228,557
1000.02.2305.110.403.001.345C	HES Teachers Prof Sal	\$	2,448,038	\$	2,448,037	\$	2,444,429	\$	2,336,700	\$	2,424,200	\$	2,468,783	\$	2,220,713	\$	2,337,413
1000.02.2305.110.404.001.345C	HES Teachers Prof Sal EC	\$	182,970	\$	184,132	\$	190,276	\$	191,909	\$	200,053	\$	181,000	\$	-	\$	-
1000.02.2305.110.404.002.345C	HES Teachers Prof Sal EC SPED	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	388,399	\$	177,183
1000.02.2305.110.408.001.345I	HES Teachers Prof Sal Specialists	\$	369,663	\$	368,998	\$	369,613	\$	408,881	\$	437,548	\$	436,501	\$	604,863	\$	756,538
1000.02.2305.110.600.002.345C	HES Teachers Prof Sal Spec Ed	\$	543,031	\$	507,526	\$	630,279	\$	586,073	\$	663,355	\$	597,362	\$	619,901	\$	679,955
1000.11.2305.110.406.001.345C	MRMS Teachers Prof Sal	\$	2,488,958	\$	2,514,552	\$	2,467,167	\$	2,430,143	\$	2,524,486	\$	2,840,147	\$	2,558,307	\$	2,661,540
1000.11.2305.110.408.001.345I	MRMS Teachers Prof Sal Specialists	\$	415,476	\$	414,995	\$	355,079	\$	179,586	\$	184,524	\$	185,574	\$	190,884	\$	197,037
1000.11.2305.110.600.002.345C	MRMS Teachers Prof Sal Spec Ed	\$	641,820	\$	640,222	\$	610,405	\$	722,719	\$	714,027	\$	713,643	\$	750,183	\$	750,996
1000.22.2305.110.408.001.345I	MRHS Teachers Prof Sal Specialists	\$	302,416	\$	302,826	\$	314,858	\$	533,541	\$	529,376	\$	389,466	\$	403,991	\$	502,895
1000.22.2305.110.410.001.345C	MRHS Teachers Prof Sal Art	\$	181,551	\$	180,542	\$	190,303	\$	146,999	\$	144,278	\$	141,781	\$	152,705	\$	197,994
1000.22.2305.110.432.001.345C	MRHS Teachers Prof Sal ELA	\$	539,791	\$	539,790	\$	584,306	\$	602,959	\$	627,868	\$	627,868	\$	658,784	\$	707,446
1000.22.2305.110.450.001.345C	MRHS Teachers Prof Sal Languages	\$	360,747	\$	360,368	\$	392,267	\$	406,969	\$	426,289	\$	426,289	\$	447,926	\$	503,214
1000.22.2305.110.460.001.345C	MRHS Teachers Prof Sal Well	\$	167,676	\$	167,676	\$	182,919	\$	258,292	\$	303,053	\$	278,435	\$	296,573	\$	314,360
1000.22.2305.110.490.001.345C	MRHS Teachers Prof Sal Music	\$	87,938	\$	87,922	\$	90,300	\$	90,300	\$	92,756	\$	92,756	\$	95,539	\$	98,581
1000.22.2305.110.500.001.345C	MRHS Teachers Prof Sal Math	\$	685,119	\$	685,118	\$	646,021	\$	543,357	\$	571,037	\$	640,697	\$	634,656	\$	639,741
1000.22.2305.110.520.001.345C	MRHS Teachers Prof Sal STE	\$	596,866	\$	597,325	\$	618,628	\$	620,051	\$	641,770	\$	621,989	\$	656,627	\$	680,036
1000.22.2305.110.530.001.345C	MRHS Teachers Prof Sal History	\$	698,871	\$	698,871	\$	727,581	\$	724,749	\$	748,960	\$	736,564	\$	768,624	\$	776,406
1000.22.2305.110.570.001.345C	MRHS Teachers Prof Sal Eng/Tech	\$	334,741	\$	334,742	\$	349,912	\$	355,170	\$	369,322	\$	372,817	\$	392,879	\$	413,395
1000.22.2305.110.575.001.345C	MRHS Teachers Prof Sal Ind Arts/Stem	\$	93,222	\$	93,222	\$	95,553	\$	98,384	\$	101,090	\$	101,090	\$	105,982	\$	109,426
1000.22.2305.110.589.001.345C	MRHS Teachers Prof Sal ALP	\$	100,410	\$	83,628	\$	88,962	\$	73,099	\$	78,114	\$	78,114	\$	83,675	\$	89,851
1000.22.2305.110.600.002.345C	MRHS Teachers Prof Sal Spec Ed	\$	821,486	\$	821,485	\$	749,692	\$	629,971	\$	679,736	\$	641,437	\$	708,170	\$	781,663
1000.30.2305.110.400.001.345C	DIST Teachers Prof Sal	\$	-	\$	-	\$	54,000	\$	35,556	\$	54,000	\$	17,353	\$	50,000	\$	85,563
1000.30.2305.110.595.002.345C	DIST Teachers Prof Sal Spec Ed Summer	\$	79,262	\$	79,262	\$	68,000	\$	63,529	\$	80,000	\$	69,192	\$	80,000	\$	60,000
1000.30.2305.350.400.001.345C	DIST Teachers Sick Leave	\$	27,662	\$	-	\$	38,924	\$	-	\$	50,000	\$	-	\$	-	\$	-
1000.11.2305.110.400.400.365C		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

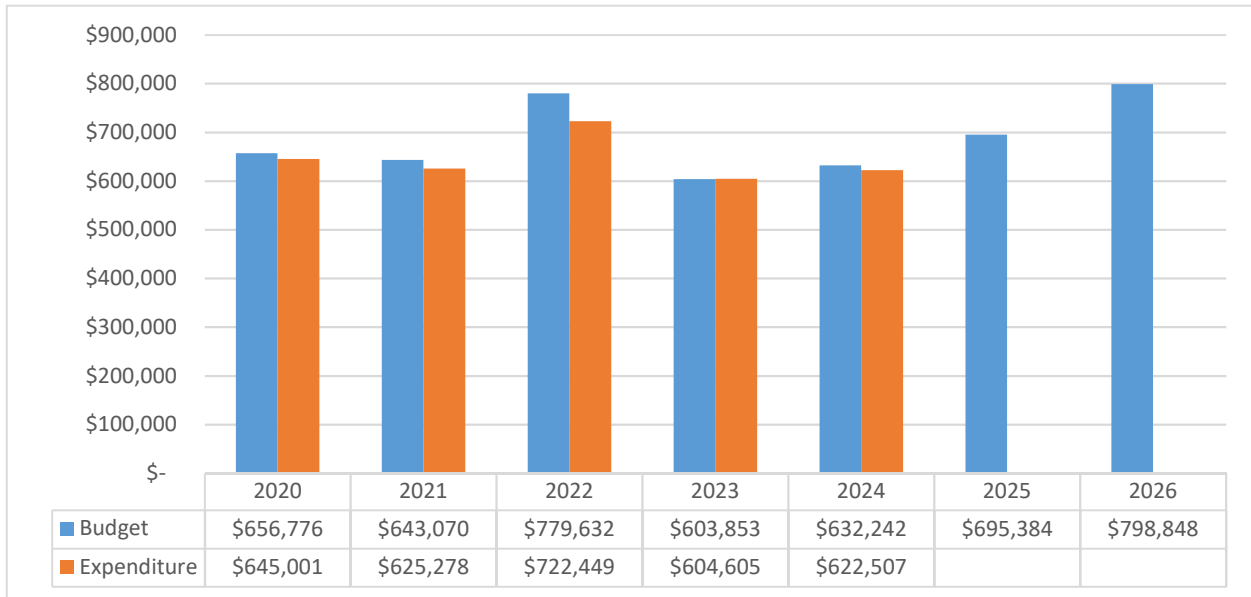
FUNCTION: Medical/Therapeutic Services

Code: 2320

Major Account: Other Teaching Services

Description

Expenditures for Medical/Therapeutic Services provided by licensed practitioners, including BCBA, OT, PT, Speech and Vision. Also includes amounts paid to Educational Collaboratives for therapeutic services provided to district students that ARE NOT enrolled in Collaborative programs.

Historic Expenditure**Recent Trends**

In FY23 team chair positions were moved to 'Department Heads' function 2120.

Looking Ahead

In FY25, a new BCBA position was created to replace BCBA contracted services. This cost had previously been paid through the IDEA grant. The grant funds were used to pay for transportation costs thereby making this change budget neutral overall. Once this is taken into account (approx \$90,000), this function increase was around 1.5%.

FUNCTION: Medical/Therapeutic Services

Major Account: Other Teaching Services

ACCOUNT DETAIL

		2022		2023		2024		2025		2026
FormattedAccount	Account Name	2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2026 Budget	
1000.01.2320.110.600.002.3465	CES Med/Ther Svcs Prof Sal Spec Ed	\$ 126,707	\$ 99,956	\$ 80,905	\$ 80,572	\$ 82,954	\$ 81,165	\$ 117,202	\$ 128,011	
1000.01.2320.410.600.002.3468	CES Med/Ther Svcs Prof or Tech Svcs Spec Ed	\$ 3,455	\$ 4,587	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	
1000.01.2320.600.600.002.3468	CES Med/Ther Svcs Other Exp Spec Ed	\$ 500	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1000.02.2320.110.600.002.3465	HES Med/Ther Svcs Prof Sal Spec Ed	\$ 364,642	\$ 364,732	\$ 273,810	\$ 255,376	\$ 263,185	\$ 264,990	\$ 273,766	\$ 317,891	
1000.02.2320.300.600.002.3654	HES Med/Ther Svcs Otr Salaries Spec Ed	\$ -	\$ 13,755	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1000.02.2320.410.600.002.3468	HES Med/Ther Svcs Prof or Tech Svcs Spec Ed	\$ 2,000	\$ -	\$ 2,000	\$ 23,763	\$ 2,000	\$ -	\$ 2,000	\$ 4,000	
1000.02.2320.600.600.002.3468	HES Med/Ther Svcs Other Exp Spec Ed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 129	\$ -	\$ -	
1000.11.2320.110.600.002.3465	MRMS Med/Ther Svcs Prof Sal Spec Ed	\$ 110,851	\$ 111,897	\$ 100,134	\$ 118,183	\$ 123,533	\$ 123,990	\$ 131,136	\$ 156,858	
1000.11.2320.410.600.002.3468	MRMS Med/Ther Svcs Prof or Tech Svcs Spec Ed	\$ 2,000	\$ 615	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	
1000.11.2320.600.600.002.3468	MRMS Med/Ther Svcs Other Exp Spec Ed	\$ 500	\$ -	\$ -	\$ 127	\$ -	\$ -	\$ -	\$ -	
1000.22.2320.110.600.002.3465	MRHS Med/Ther Svcs Prof Sal Spec Ed	\$ 95,424	\$ 95,424	\$ 96,879	\$ 102,180	\$ 108,569	\$ 103,063	\$ 117,281	\$ 145,088	
1000.22.2320.410.600.002.3468	MRHS Med/Ther Svcs Prof or Tech Svcs Spec Ed	\$ 8,339	\$ 21,278	\$ 3,000	\$ 21,681	\$ 30,000	\$ 6,562	\$ 30,000	\$ 23,000	
1000.22.2320.600.600.002.3468	MRHS Med/Ther Svcs Other Exp Spec Ed	\$ 500	\$ 84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1000.30.2320.110.600.002.3465	DIST Med/Ther Svcs Prof Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29	\$ -	\$ -	
1000.30.2320.300.600.002.3467	DIST Med/Ther Svcs Otr Sal Spec Ed	\$ 2,500	\$ 1,142	\$ 2,500	\$ -	\$ -	\$ 2,048	\$ -	\$ -	
1000.30.2320.400.569.001.3468	DIST Med/Ther Svcs Cont Svcs	\$ 30,625	\$ 5,620	\$ 30,625	\$ -	\$ 8,000	\$ 12,375	\$ 10,000	\$ 10,000	
1000.30.2320.410.600.002.3468	DIST Med/Ther Svcs Prof or Tech Svcs Spec Ed	\$ 31,589	\$ 3,062	\$ 10,000	\$ 1,612	\$ 10,000	\$ 27,863	\$ 10,000	\$ 10,000	
1000.30.2320.500.600.002.3468	DIST Med/Ther Svcs Supplies Spec Ed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 294	\$ -	\$ -	
1000.30.2320.600.600.002.3468	DIST Med/Ther Svcs Other Exp Spec Ed	\$ -	\$ 285	\$ -	\$ 1,110	\$ -	\$ -	\$ -	\$ -	

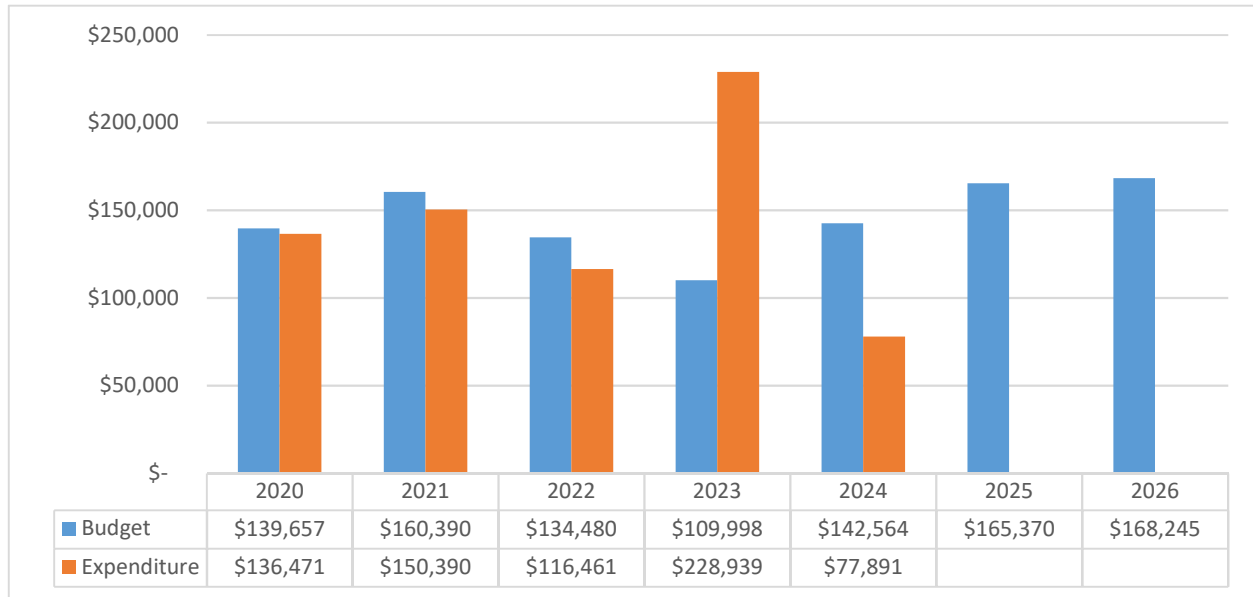
FUNCTION: Substitutes, Long Term

Code: 2324

Major Account: Other Teaching Services

Description

Expenditures for long-term substitutes who cover extended absences or vacant positions. Include permanent substitutes if they are certified for a minimum of 30 days. Include permanent substitutes if they are certified. Budget is allocated to school based on the percentage of staff at that school.

Historic Expenditure**Recent Trends**

This function was introduced in FY18 by DESE to track long term and short term substitutes separately. While expenditure was tracked here, the majority of the budget was held in short term substitutes until FY22. Since FY20 expenditure has fluctuated significantly, for example FY23 was 83% higher than the previous five year average, where as FY24 was 51% below average.

Looking Ahead

FY25 expenditure to date in this function, appears to be running above budget: there have already been 3 long term absences, compared to only 5 in all of FY24 and 16 throughout FY23. Although the FY24 expenditure was low, the budget has been kept the same with an increase in line with Unit A cost of living increases.

FUNCTION: Substitutes, Long Term

Major Account: Other Teaching Services

ACCOUNT DETAIL

FormattedAccount	Account Name	2022		2023		2024		2025		2026
		Budget	Exp	Budget	Exp	Budget	Exp	Budget	Exp	Budget
1000.01.2324.300.400.001.3470	CES Subs, Long Term Otr Sal	\$ 15,720	\$ 15,720	\$ 10,707	\$ -	\$ 19,243	\$ -	\$ 22,322	\$ -	\$ 20,547
1000.01.2324.300.400.002.3470	CES Subs, Long Term Otr Sal Spec Ed	\$ 3,329	\$ 2,710	\$ 4,380	\$ -	\$ 3,318	\$ -	\$ 3,848	\$ -	\$ 3,973
1000.02.2324.300.400.001.3470	HES Subs, Long Term Otr Sal	\$ 25,100	\$ 37,417	\$ 23,362	\$ 28,438	\$ 45,803	\$ 19,596	\$ 53,131	\$ -	\$ 54,858
1000.02.2324.300.400.002.3470	HES Subs, Long Term Otr Sal Spec Ed	\$ 7,988	\$ 19,282	\$ 6,327	\$ -	\$ 23,604	\$ -	\$ 27,380	\$ -	\$ 28,270
1000.11.2324.300.400.001.3470	MRMS Subs, Long Term Otr Sal	\$ 23,435	\$ 10,346	\$ 21,416	\$ 69,630	\$ 12,665	\$ -	\$ 14,690	\$ -	\$ 15,167
1000.11.2324.300.400.002.3470	MRMS Subs, Long Term Otr Sal Spec Ed	\$ 10,977	\$ 10,977	\$ 5,841	\$ 39,724	\$ 13,438	\$ -	\$ 15,587	\$ -	\$ 16,094
1000.22.2324.300.400.001.3470	MRHS subs, Long Term Otr Sal	\$ 39,328	\$ 20,009	\$ 31,150	\$ 84,757	\$ 12,247	\$ 38,170	\$ 14,206	\$ -	\$ 14,668
1000.22.2324.300.400.002.3470	MRHS subs, Long Term Otr Sal Spec Ed	\$ 8,603	\$ -	\$ 6,815	\$ 6,390	\$ 12,247	\$ 20,125	\$ 14,206	\$ -	\$ 14,668

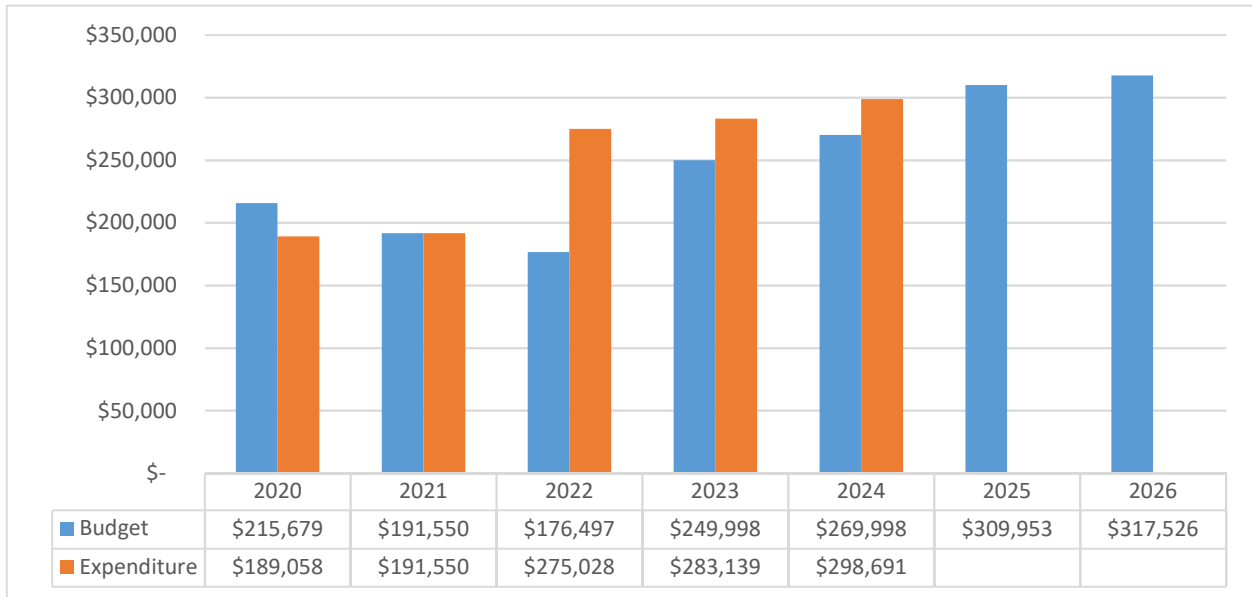
FUNCTION: Substitutes, Short Term

Code: 2325

Major Account: Other Teaching Services

Description

Expenditures for short-term substitutes who cover short-term absences related to any reason, including allowing teachers to participate in professional development activities. Budget is allocated to school based on the percentage of staff at that school.

Historic Expenditure**Recent Trends**

Until 2018, this function tracked ALL substitutes. Until FY19, expenditure tended to exceed budget. FY19-FY20, partly due to COVID, expenditure fell. However, from FY22-FY24 expenditure has increased significantly (approximately 56% from FY21 to FY24).

Looking Ahead

In FY25, to the end of October, expenditure seems to be running close to budget. Given the likely need to increase substitute rates again in FY26, a small increase in the budget is forecast.

FUNCTION: Substitutes, Short Term

Major Account: Other Teaching Services

ACCOUNT DETAIL

		2022		2023		2024		2025		2026
FormattedAccount	Account Name	2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2026 Budget	
1000.01.2325.300.400.001.3470	CES Subs, Short Term Otr Sal	\$ 15,245	\$ 13,512	\$ 20,188	\$ 26,613	\$ 20,188	\$ 21,956	\$ 23,175	\$ 21,428	
1000.01.2325.300.400.002.3470	CES Subs, Short Term Otr Sal Spec Ed	\$ 6,237	\$ 5,544	\$ 8,260	\$ 1,960	\$ 8,260	\$ 2,623	\$ 9,482	\$ 9,790	
1000.02.2325.300.400.001.3470	HES Subs, Short Term Otr Sal	\$ 34,500	\$ 62,168	\$ 44,047	\$ 56,178	\$ 54,047	\$ 60,943	\$ 62,045	\$ 64,061	
1000.02.2325.300.400.002.3470	HES Subs, Short Term Otr Sal Spec Ed	\$ 6,376	\$ 2,240	\$ 11,928	\$ 5,488	\$ 11,928	\$ 4,840	\$ 13,693	\$ 14,138	
1000.11.2325.300.400.001.3470	MRMS Subs, Short Term Otr Sal	\$ 34,766	\$ 63,637	\$ 40,377	\$ 64,614	\$ 50,377	\$ 70,117	\$ 57,832	\$ 59,712	
1000.11.2325.300.400.002.3470	MRMS Subs, Short Term Otr Sal Spec Ed	\$ 7,768	\$ 17,416	\$ 11,011	\$ 16,600	\$ 11,011	\$ 11,739	\$ 12,640	\$ 13,051	
1000.22.2325.300.400.001.3470	MRHS subs, Short Term Otr Sal	\$ 61,904	\$ 96,198	\$ 101,340	\$ 103,680	\$ 101,340	\$ 118,537	\$ 116,338	\$ 120,119	
1000.22.2325.300.400.002.3470	MRHS subs, Short Term Otr Sal Spec Ed	\$ 9,701	\$ 14,314	\$ 12,847	\$ 8,008	\$ 12,847	\$ 7,939	\$ 14,748	\$ 15,227	

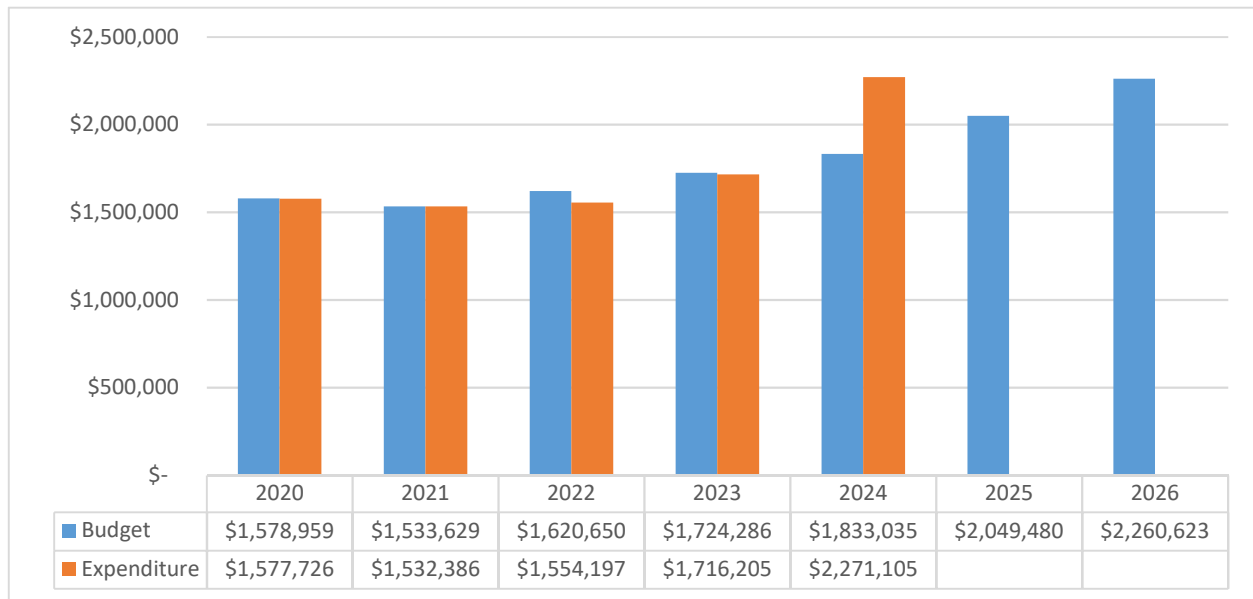
FUNCTION: Teacher Assistant

Code: 2330

Major Account: Other Teaching Services

Description

Non-clerical paraprofessional and Instructional assistants hired to assist teachers/specialists in the preparation of instructional materials or classroom instruction, including special education.

Historic Expenditure**Recent Trends**

Expenditure in this function has increased significantly in recent years, driven by a need for more special education support services.

Looking Ahead

This year two instructional assistants have been added pursuant to students' individualised education plans. In addition, there has been an increase in the average cost per position due to turnover and new staff placed higher on the step. In addition, FY26 is the first year we have fully budgeted the 'additional duties' stipend (in place since FY24).

FUNCTION: Teacher Assistant

Major Account: Other Teaching Services

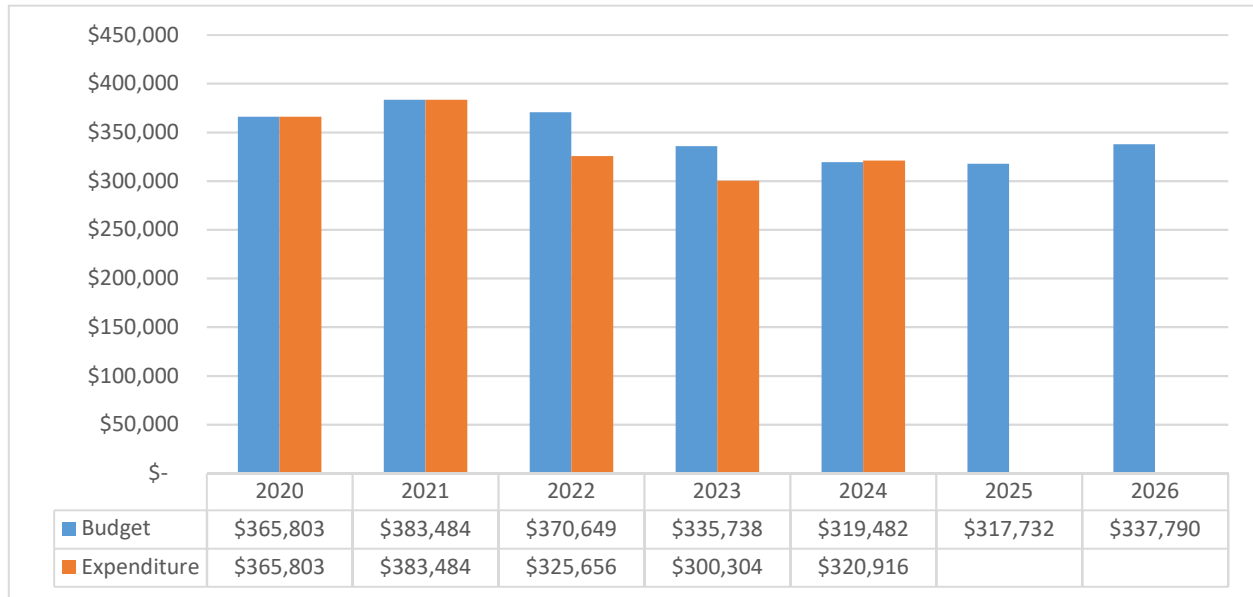
ACCOUNT DETAIL

FormattedAccount	Account Name	2022		2023		2024		2025		2026
		Budget	Exp	Budget	Exp	Budget	Exp	Budget	Exp	Budget
1000.01.2330.300.400.001.3473	CES Instl Asst Otr Sal	\$ 74,251	\$ 56,011	\$ 47,907	\$ 78,075	\$ 80,255	\$ 85,788	\$ 51,160	\$ 63,627	
1000.01.2330.300.600.002.3473	CES Instl Asst Otr Sal Spec Ed	\$ 97,421	\$ 97,420	\$ 88,704	\$ 59,785	\$ 145,236	\$ 227,700	\$ 220,853	\$ 282,773	
1000.01.2330.300.771.001.3473	CES Instl Asst Otr Sal Subs	\$ 3,922	\$ 9,517	\$ 3,922	\$ 4,659	\$ 2,000	\$ 2,187	\$ 3,922	\$ 3,922	
1000.01.2330.300.771.002.3473	CES Instl Asst Otr Sal Spec Ed Subs	\$ 14,382	\$ 4,808	\$ 14,382	\$ 10,954	\$ 7,000	\$ 24,585	\$ 14,382	\$ 14,382	
1000.02.2330.300.400.001.3473	HES Instl Asst Otr Sal	\$ 299,792	\$ 45,020	\$ 262,402	\$ 269,114	\$ 273,954	\$ 267,381	\$ 207,042	\$ 197,496	
1000.02.2330.300.600.002.3473	HES Instl Asst Otr Sal Spec Ed	\$ 413,137	\$ 452,908	\$ 447,977	\$ 514,764	\$ 551,887	\$ 664,305	\$ 626,437	\$ 761,444	
1000.02.2330.300.771.001.3473	HES Instl Asst Otr Sal Subs	\$ 7,845	\$ 10,851	\$ 7,845	\$ 6,575	\$ 4,000	\$ 12,804	\$ 7,845	\$ 7,845	
1000.02.2330.300.771.002.3473	HES Instl Asst Otr Sal Spec Ed Subs	\$ 32,686	\$ 23,757	\$ 32,686	\$ 47,621	\$ 17,000	\$ 46,332	\$ 32,686	\$ 32,686	
1000.11.2330.300.400.001.3473	MRMS Instl Asst Otr Sal Gen Inst	\$ -	\$ 0	\$ -	\$ 1,617	\$ 1,662	\$ 46,110	\$ 42,896	\$ 49,558	
1000.11.2330.300.600.002.3473	MRMS Instl Asst Otr Sal Spec Ed	\$ 307,830	\$ 307,829	\$ 407,701	\$ 373,291	\$ 485,309	\$ 343,469	\$ 436,204	\$ 385,084	
1000.11.2330.300.771.001.3473	MRMS Instl Asst Otr Sal Subs	\$ 1,307	\$ 942	\$ 1,307	\$ 7,114	\$ 1,000	\$ 7,885	\$ 1,307	\$ 1,307	
1000.11.2330.300.771.002.3473	MRMS Instl Asst Otr Sal Spec Ed Subs	\$ 16,628	\$ 793	\$ 22,227	\$ 13,730	\$ 12,000	\$ 13,230	\$ 22,227	\$ 22,227	
1000.22.2330.300.600.002.3473	MRHS Instl Asst Otr Sal Spec Ed	\$ 300,667	\$ 541,466	\$ 302,328	\$ 277,576	\$ 207,733	\$ 458,594	\$ 306,371	\$ 333,590	
1000.22.2330.300.771.001.3473	MRHS Instl Asst Otr Sal Subs	\$ -	\$ -	\$ 1,307	\$ 7,016	\$ 1,000	\$ -	\$ 1,307	\$ 1,307	
1000.22.2330.300.771.002.3473	MRHS Instl Asst Otr Sal Spec Ed Subs	\$ 2,032	\$ 2,875	\$ 24,841	\$ 21,540	\$ 13,000	\$ 22,803	\$ 24,841	\$ 24,841	
1000.22.2330.400.600.002.3474	MRHS Instl Asst Cont Svcs Spec Ed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,115	\$ -	\$ -	
1000.30.2330.300.595.002.3473	DIST Instl Asst Otr Sal Spec Ed Summer	\$ 48,750	\$ -	\$ 58,750	\$ 22,775	\$ 30,000	\$ 46,818	\$ 50,000	\$ 50,000	

FUNCTION: Librarian & Media Center Director

Code: 2340

Major Account: Other Teaching Services

Description*Librarians and Media Center Directors***Historic Expenditure****Recent Trends**

The budget has increased in line with contractual pay increases and staffing changes since 2016. In FY22 one instructional teaching assistant position that was previously full time library assistant was split between the library and special education support (at the middle school). During FY22, the librarian position at the Chatham elementary school was split into two separate positions: 0.5FTE librarian and 0.5FTE technology teacher. This change was first reflected in FY23 budget.

Looking Ahead

No changes are planned for librarian staffing. The increase in budget reflects contractual salary increases.

FUNCTION: Librarian & Media Center Director

Major Account: Other Teaching Services

ACCOUNT DETAIL

		2022		2023		2024		2025		2026
FormattedAccount	Account Name	2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2026 Budget	
1000.01.2340.110.250.005.3476	CES Lib & Media Ctr Dir Prof Sal	\$ 88,944	\$ 43,968	\$ 45,067	\$ 45,067	\$ 46,307	\$ 46,307	\$ 48,626	\$ 50,207	
1000.02.2340.110.250.005.3476	HES Lib & Media Ctr Dir Prof Sal	\$ 69,953	\$ 69,953	\$ 74,570	\$ 74,570	\$ 79,685	\$ 79,685	\$ 85,358	\$ 94,407	
1000.11.2340.110.250.005.3476	MRMS Lib & Media Ctr Dir Prof Sal	\$ 102,014	\$ 102,014	\$ 104,057	\$ 68,205	\$ 78,114	\$ 79,114	\$ 83,675	\$ 89,851	
1000.11.2340.300.250.005.3478	MRMS Lib & Media Ctr Dir Otr Sal	\$ 17,486	\$ 17,469	\$ 17,486	\$ 17,904	\$ 18,218	\$ 18,398	\$ -	\$ -	
1000.22.2340.110.250.005.3476	MRHS Lib & Media Ctr Dir Prof Sal	\$ 92,252	\$ 92,252	\$ 94,558	\$ 94,558	\$ 97,158	\$ 97,412	\$ 100,073	\$ 103,325	

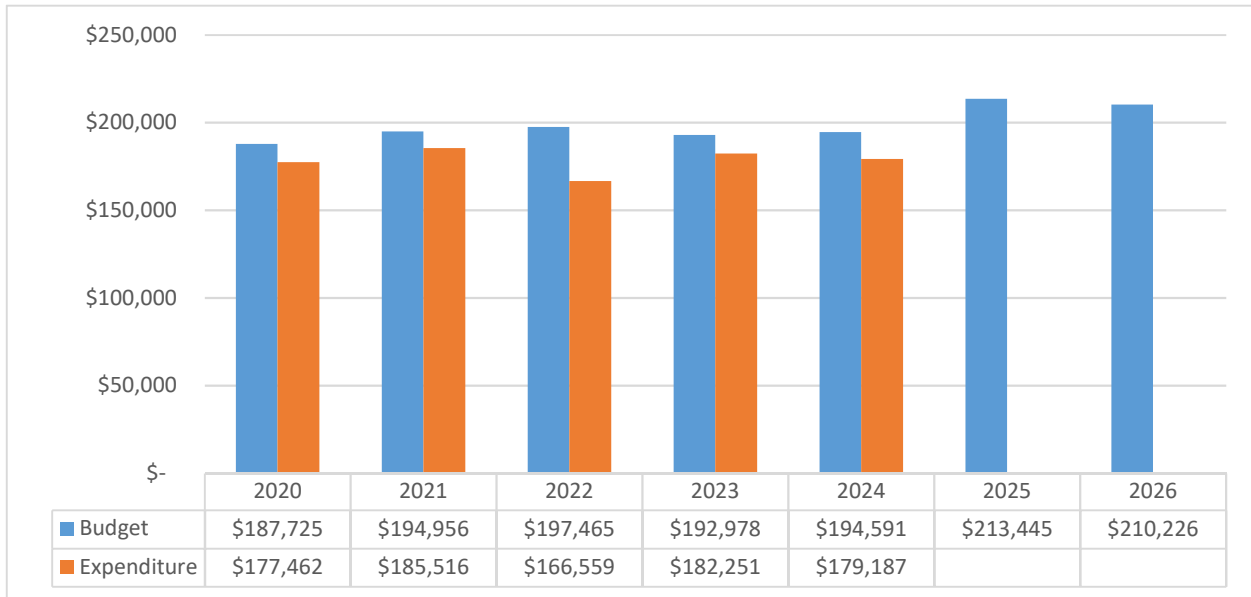
FUNCTION: Instructional Coaching Stipends/ Mentors

Code: 2354

Major Account: Professional Development

Description

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.

Historic Expenditure**Recent Trends**

The expenditure in this function is determined by the number Instructional Leader positions (as stipulated by the contract) and the number of newly hired teachers who are provided with mentors.

Looking Ahead

The budget was increased in FY25 due to increases in new employment contracts, including the Unit B mentoring program. However, as expenditure was below budget in FY24 and is running below budget for FY25, a small reduction in the budget is in place for FY26.

FUNCTION: Instructional Coaching Stipends/ Mentors

Major Account: Professional Development

ACCOUNT DETAIL

		2022		2023		2024		2025		2026
FormattedAccount	Account Name	2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2026 Budget	
1000.01.2354.110.505.001.3461	CES Inst Coach/Mentors Prof Sal	\$ 43,540	\$ 18,241	\$ 35,497	\$ 22,820	\$ 40,639	\$ 22,820	\$ 39,914	\$ 25,355	
1000.02.2354.110.505.001.3461	HES Inst Coach/Mentors Prof Sal	\$ 37,536	\$ 33,453	\$ 40,568	\$ 32,961	\$ 50,781	\$ 32,962	\$ 61,006	\$ 25,355	
1000.11.2354.110.505.001.3461	MRMS Inst Coach/Mentors Prof Sal	\$ 37,007	\$ 36,355	\$ 38,142	\$ 37,339	\$ 32,339	\$ 37,339	\$ 40,837	\$ 38,400	
1000.22.2354.110.505.001.3461	MRHS Inst Coach/Mentors Prof Sal	\$ 52,382	\$ 54,742	\$ 51,771	\$ 55,399	\$ 47,832	\$ 52,832	\$ 46,688	\$ 62,832	
1000.30.2354.110.505.001.3498	DIST Inst Coach/Mentors Prof Sal	\$ 27,000	\$ 23,768	\$ 27,000	\$ 33,732	\$ 23,000	\$ 33,235	\$ 25,000	\$ 58,284	

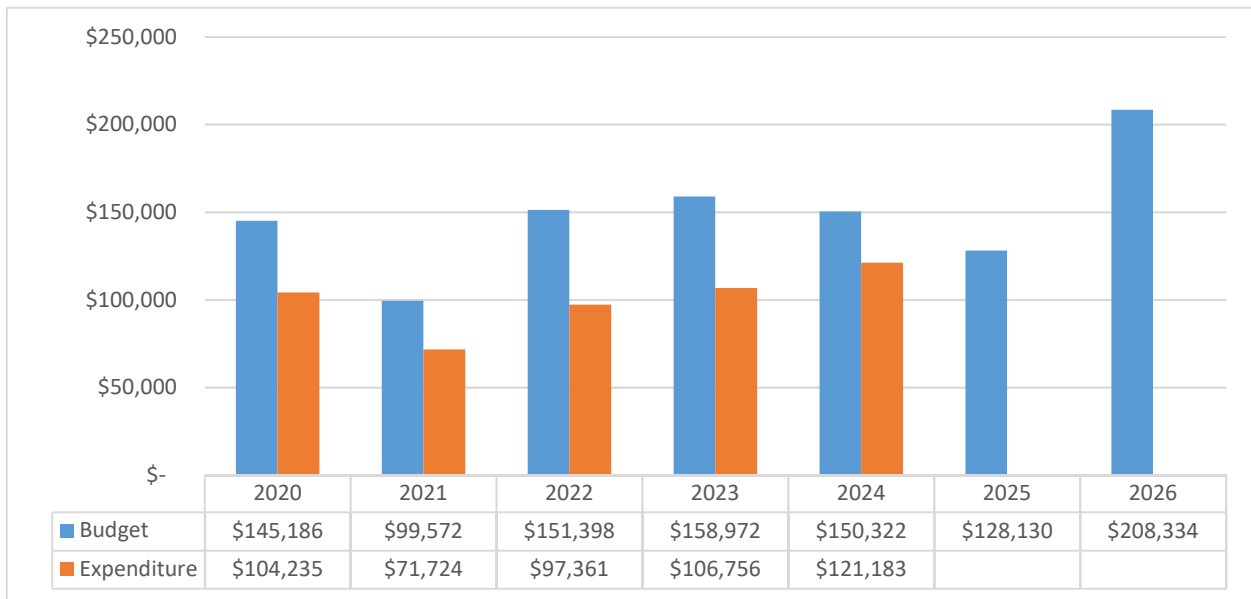
FUNCTION: Staff Attending Prof Development

Code: 2356

Major Account: Professional Development

Description

Expenditures for teachers and instructional support staff (e.g. instructional assistants) 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.

Historic Expenditure**Recent Trends**

This function was introduced in 2018. Expenditure in this function includes professional development course reimbursement provided for in the teacher contract (Unit A). Expenditure was been below budget in the FY22 and FY23 due to the restrictions related to COVID. The budget was reduced in FY24 to reflect prior year expenditure.

Looking Ahead

In FY26 in addition new professional development projects have been added, particularly \$65,000 for Restorative Justice PD at the High School.

FUNCTION: Staff Attending Prof Development

Major Account: Professional Development

ACCOUNT DETAIL

FormattedAccount	Account Name	2022		2023		2024		2025		2026
		Budget	Exp	Budget	Exp	Budget	Exp	Budget	Exp	Budget
1000.01.2356.600.184.001.3498	CES Staff At PD Otr Exp	\$ 6,400	\$ 2,410	\$ 6,400	\$ 2,833	\$ 6,000	\$ 3,826	\$ 3,000	\$ 3,000	\$ 3,000
1000.01.2356.600.184.002.3504	CES Staff At PD Other Exp Spec Ed	\$ 238	\$ 238	\$ 1,000	\$ 1,671	\$ 1,000	\$ 3,293	\$ 1,000	\$ 1,000	\$ 1,000
1000.01.2356.615.400.001.3498	CES Staff At PD Crse/Inserv Exp	\$ 1,576	\$ 1,050	\$ 1,576	\$ 1,212	\$ 1,576	\$ 1,980	\$ 1,576	\$ 1,576	\$ 1,576
1000.01.2356.616.400.001.3498	CES Staff At PD Unit B PD Crse Reimb	\$ 857	\$ -	\$ 857	\$ -	\$ 857	\$ 124	\$ 857	\$ 857	\$ 857
1000.02.2356.600.184.001.3498	HES Staff At PD Otr Exp	\$ 11,000	\$ 1,640	\$ 11,000	\$ 364	\$ 11,000	\$ 2,519	\$ 11,000	\$ 11,000	\$ 11,000
1000.02.2356.600.184.002.3504	HES Staff At PD Other Exp Spec Ed	\$ 238	\$ 238	\$ 1,000	\$ 903	\$ 1,000	\$ 1,800	\$ 1,000	\$ 1,500	\$ 1,500
1000.02.2356.615.400.001.3498	HES Staff At PD Crse/Inserv Exp	\$ 3,580	\$ 1,296	\$ 4,000	\$ 3,848	\$ 4,000	\$ 3,758	\$ 4,000	\$ 4,000	\$ 4,000
1000.02.2356.616.400.001.3498	HES Staff At PD Unit B PD Crse Reimb	\$ 2,679	\$ 2,274	\$ 2,259	\$ 1,177	\$ 2,259	\$ 963	\$ 2,259	\$ 2,259	\$ 2,259
1000.11.2356.110.205.001.3498	DIST Staff At PD Prof Sal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,757	\$ -	\$ -	\$ -
1000.11.2356.110.205.002.3498	DIST Staff At PD Prof Sal Spec Ed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 351	\$ -	\$ -	\$ -
1000.11.2356.600.184.001.3498	MRMS Staff At PD Otr Exp	\$ 15,138	\$ 2,286	\$ 18,000	\$ 2,197	\$ 18,000	\$ 398	\$ -	\$ 10,000	\$ 10,000
1000.11.2356.600.184.002.3504	MRMS Staff At PD Other Exp Spec Ed	\$ 238	\$ 238	\$ 2,000	\$ 581	\$ 2,000	\$ 2,574	\$ 2,000	\$ 2,000	\$ 2,000
1000.11.2356.615.400.001.3498	MRMS Staff At PD Crse/Inserv Exp	\$ 4,054	\$ 3,327	\$ 4,054	\$ 3,033	\$ 4,054	\$ 1,008	\$ 4,054	\$ -	\$ -
1000.11.2356.616.400.001.3498	MRMS Staff At PD Unit B PD Crse Reimb	\$ 1,500	\$ 1,500	\$ 1,371	\$ 1,611	\$ 1,371	\$ 1,030	\$ 1,371	\$ 129	\$ 129
1000.22.2356.600.184.002.3504	MRHS Staff At PD Other Exp Spec Ed	\$ 238	\$ 238	\$ 2,000	\$ 941	\$ 2,000	\$ 3,887	\$ 2,000	\$ 2,000	\$ 2,000
1000.22.2356.615.400.001.3498	MRHS Staff At PD Crse/Inserv Exp	\$ 9,614	\$ 9,847	\$ 6,700	\$ 9,908	\$ 5,500	\$ 13,049	\$ 5,500	\$ 75,500	\$ 75,500
1000.22.2356.616.400.001.3498	MRHS Staff At PD Unit B PD Crse Reimb	\$ -	\$ -	\$ 1,513	\$ 900	\$ 1,513	\$ 75	\$ 1,513	\$ 1,513	\$ 1,513
1000.30.2356.110.205.001.3498	DIST Staff At PD Prof Sal	\$ 16,466	\$ 15,343	\$ 18,000	\$ 13,192	\$ 12,000	\$ 16,529	\$ 10,000	\$ 15,000	\$ 15,000
1000.30.2356.110.205.002.3498	DIST Staff At PD Prof Sal Spec Ed	\$ -	\$ -	\$ 1,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000.30.2356.500.205.001.3503	DIST Staff At PD Prof Supplies	\$ 1,192	\$ 1,192	\$ 1,192	\$ 320	\$ 1,192	\$ 1,356	\$ 2,000	\$ 2,000	\$ 2,000
1000.30.2356.600.400.001.3498	DIST Staff At PD Otr Exp	\$ 73,808	\$ 51,429	\$ 75,000	\$ 59,554	\$ 75,000	\$ 60,905	\$ 75,000	\$ 75,000	\$ 75,000
1000.30.2356.615.400.001.3498	DIST Staff At PD Crse/Inserv Exp	\$ 1,143	\$ 1,377	\$ -	\$ 1,698	\$ -	\$ -	\$ -	\$ -	\$ -
1000.30.2356.616.400.001.3498	DIST Staff At PD Unit B PD Crse Reimb	\$ 1,441	\$ 1,441	\$ -	\$ 811	\$ -	\$ -	\$ -	\$ -	\$ -

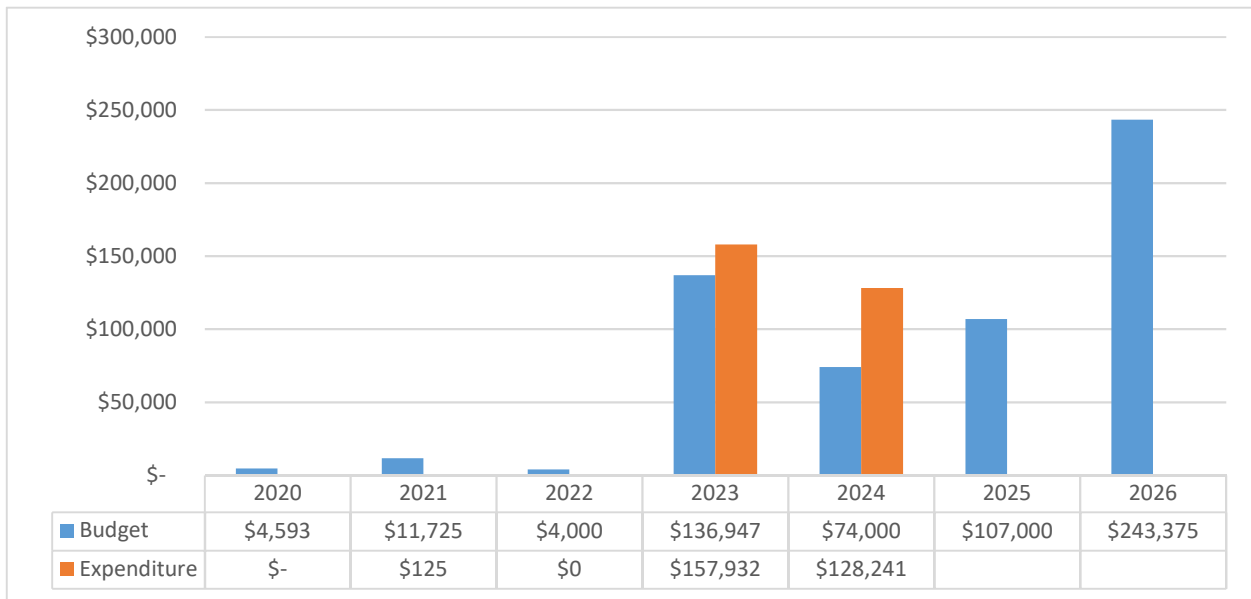
FUNCTION: Outside Prof Dev for Instructional Staff

Code: 2358

Major Account: Professional Development

Description

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.

Historic Expenditure**Recent Trends**

This function code was introduced in FY2018. As with other professional development expenditure, expenditure in this function was low in FY22. However, Since FY23 expenditure has oustripped budget. Although, historically, grants have been relied on for most professional development, recent needs have been greater than could be provided from grants alone.

Looking Ahead

In the FY26 budget, a number of specific projects are planned, including implementation of new math curriculum at the elementary level, belonging and equity training throughout the district, and further training on math, reading and differentiation.

FUNCTION: Outside Prof Dev for Instructional Staff

Major Account: Professional Development

ACCOUNT DETAIL

		2022		2023		2024		2025		2026
FormattedAccount	Account Name	2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2026 Budget	
1000.01.2358.400.184.001.3696	CES Outside PD Inst Staff Cont Svcs	\$ -	\$ -	\$ 23,000	\$ 23,000	\$ -	\$ 10,539	\$ 15,000	\$ 15,000	
1000.02.2358.400.184.001.3696	HES Outside PD Inst Staff Cont Svcs	\$ -	\$ -	\$ 33,800	\$ 34,100	\$ -	\$ 21,691	\$ 15,000	\$ 15,000	
1000.02.2358.400.184.002.3696	HES Outside PD Inst Staff Cont Svcs Special Ed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,893	\$ -	\$ -	
1000.11.2358.400.184.001.3696	MRMS Outside PD Inst Staff Cont Svcs	\$ -	\$ -	\$ -	\$ 9,316	\$ -	\$ -	\$ -	\$ -	
1000.11.2358.400.184.002.3696	MRMS Outside PD Inst Staff Cont Svcs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,200	\$ -	\$ -	
1000.22.2358.400.184.001.3696	MRHS Outside PD Inst Staff Cont Svcs	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ 3,500	\$ 5,000	\$ 5,000	
1000.22.2358.400.184.002.3696	MRHS Outside PD Inst Staff Cont Svcs Special Ed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,893	\$ -	\$ 50,000	
1000.30.2358.400.184.001.3696	DIST Outside PD Inst Staff Cont Svcs	\$ 4,000	\$ 0	\$ 50,147	\$ 61,516	\$ 74,000	\$ 80,560	\$ 72,000	\$ 158,375	
1000.30.2358.400.184.002.3696	DIST Outside PD Inst Staff Cont Svcs Special Ed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 964	\$ -	\$ -	

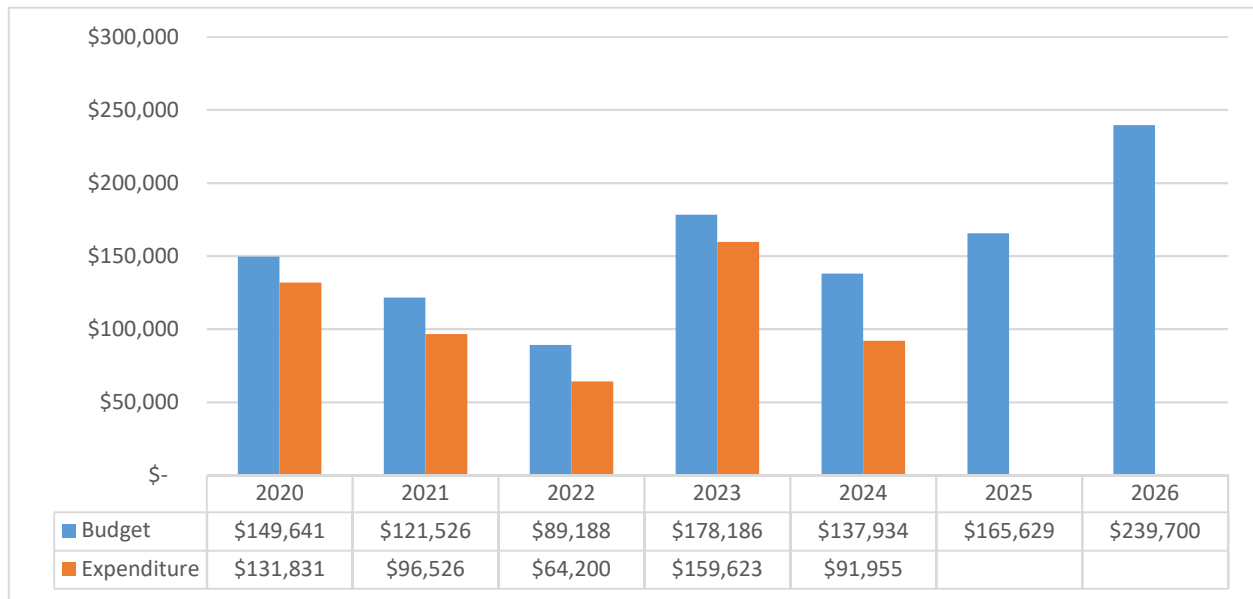
FUNCTION: Textbooks, Software and Media Materials

Code: 2410

Major Account: Instructional Materials, Equipment and Technology

Description

Includes 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.

Historic Expenditure**Recent Trends**

In 2017 the district purchase math curriculum textbooks for elementary and middle school grades. Since then there have been gradual increases to expenditure, although the function has tended to be under budget. The increase for 2023 was due primarily to the planned purchase of additional ELA curriculum materials at the elementary schools (the initial bulk purchase in FY22 was paid from School Choice funds) and math textbooks at the high school. FY25 budget included \$25K for new math materials.

Looking Ahead

In FY26, the budget is increased due to the plan to purchase a new math curriculum for the elementary, in addition there is also the ongoing cost of replacing reading materials at the elementary schools. At the high school \$15,000 is budgeted for new World Language curriculum.

FUNCTION: Textbooks, Software and Media Materials

Major Account: Instructional Materials, Equipment and Technology

ACCOUNT DETAIL

FormattedAccount	Account Name	2022		2023		2024		2025		2026
		Budget	Exp	Budget	Exp	Budget	Exp	Budget	Exp	Budget
1000.01.2410.510.400.001.3505	CES Textbooks Books	\$ 8,260	\$ 3,377	\$ 34,150	\$ 49,962	\$ 21,250	\$ 18,043	\$ 19,500	\$ 64,500	
1000.02.2410.510.400.001.3505	HES Textbooks Books	\$ 42,437	\$ 42,437	\$ 83,536	\$ 79,388	\$ 58,536	\$ 47,918	\$ 69,981	\$ 111,200	
1000.11.2410.510.400.001.3505	MRMS Textbooks Books	\$ 15,898	\$ 4,441	\$ 7,500	\$ 7,665	\$ 7,500	\$ 3,576	\$ 43,500	\$ 43,500	
1000.22.2410.510.400.001.3505	MRHS Textbooks Books	\$ 2,778	\$ -	\$ 7,000	\$ -	\$ 7,000	\$ 192	\$ -	\$ -	
1000.22.2410.510.410.001.3505	MRHS Textbooks Books Art	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	
1000.22.2410.510.432.001.3505	MRHS Textbooks Books ELA	\$ 1,000	\$ 292	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	
1000.22.2410.510.450.001.3505	MRHS Textbooks Books Languages	\$ 1,000	\$ 361	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 15,000	
1000.22.2410.510.460.001.3505	MRHS Textbooks Books Well	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	
1000.22.2410.510.500.001.3505	MRHS Textbooks Books Math	\$ -	\$ -	\$ 25,000	\$ -	\$ 26,148	\$ 20,315	\$ 26,148	\$ -	
1000.22.2410.510.520.001.3505	MRHS Textbooks Books STE	\$ 15,815	\$ 13,030	\$ 15,000	\$ 9,781	\$ 11,000	\$ 67	\$ -	\$ -	
1000.22.2410.510.530.001.3505	MRHS Textbooks Books History	\$ -	\$ -	\$ 1,000	\$ 12,827	\$ 1,000	\$ 1,844	\$ 1,000	\$ 1,000	
1000.22.2410.510.570.001.3505	MRHS Textbooks Books Eng/Tech	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ 500	
1000.22.2410.510.589.001.3505	MRHS Textbooks Books ALP	\$ 1,000	\$ 263	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	

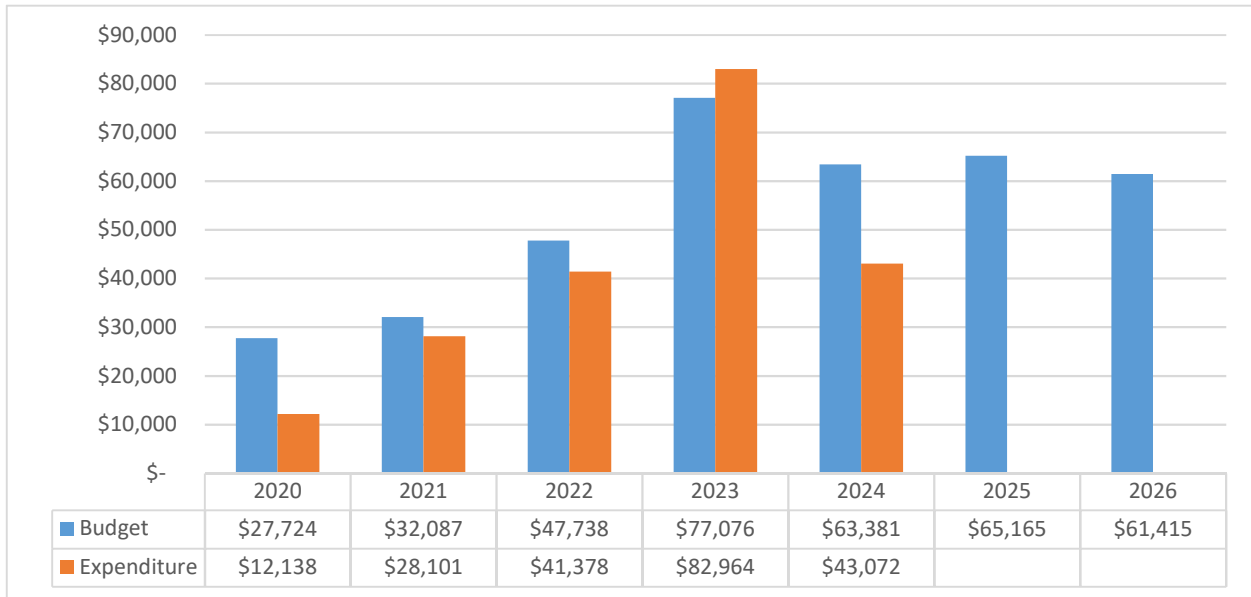
FUNCTION: Other Instructional Materials

Code: 2415

Major Account: Instructional Materials, Equipment and Technology

Description

Other Instruction Materials including books and other materials excluding textbooks, for use in school libraries or classroom libraries.

Historic Expenditure**Recent Trends**

This function has been under utilised in the past as the majority of instruction materials have been purchased under the textbook function. This is being corrected. Generally, expenditure has lagged behind budget. In FY23, the budget priorities include the purchase of Reading Room and library materials for Chatham elementary school. This accounts for an increase of almost \$25,000. Since then there has continued to be a need for materials at the elementary schools.

Looking Ahead

No significant change is planned for FY26, although adjustments have been made to bring budgets closer to expenditure, particularly at the High School where expenditure is increasing focused on software and equipment rather than books.

FUNCTION: Other Instructional Materials

Major Account: Instructional Materials, Equipment and Technology

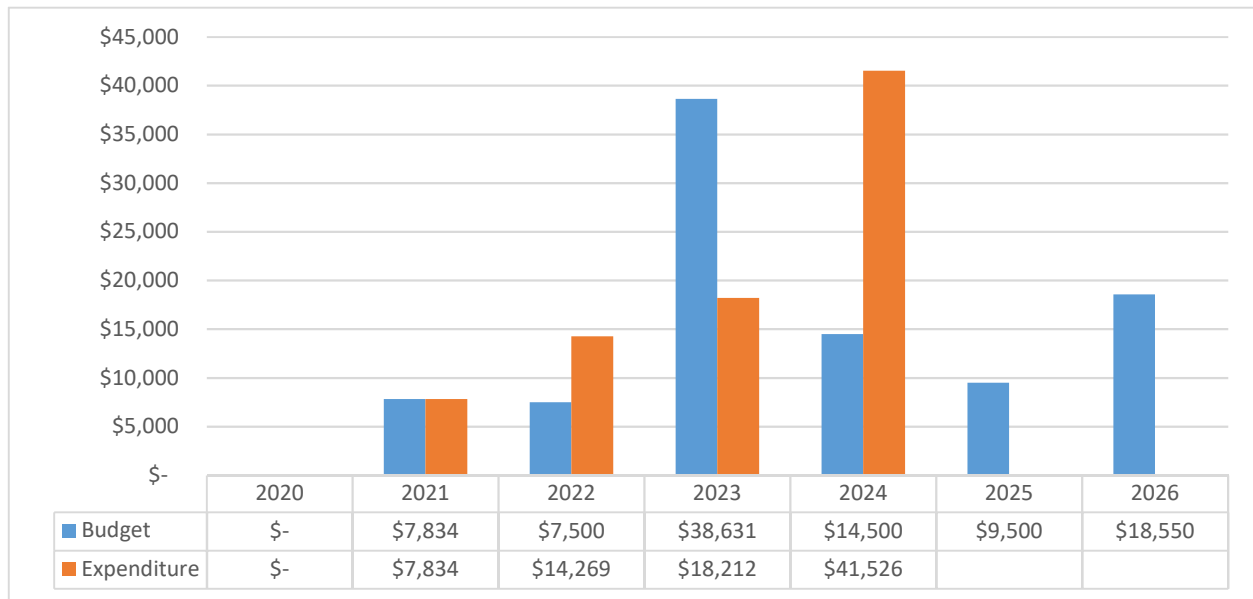
ACCOUNT DETAIL

		2022		2023		2024		2025		2026
FormattedAccount	Account Name	2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2026 Budget	
1000.01.2415.500.400.001.3515	CES Oth Inst Matl Supplies	\$ 13,104	\$ 6,512	\$ 37,445	\$ 24,835	\$ 18,250	\$ 15,134	\$ 15,800	\$ 11,850	
1000.01.2415.500.400.002.3515	CES Oth Inst Matl Special Ed Supplies	\$ 130	\$ 130	\$ -	\$ 646	\$ -	\$ 87	\$ -	\$ -	
1000.02.2415.500.400.001.3515	HES Oth Inst Matl Supplies	\$ 7,253	\$ 7,341	\$ 12,957	\$ 11,231	\$ 12,957	\$ 4,500	\$ 17,191	\$ 22,765	
1000.02.2415.500.400.002.3515	HES Oth Inst Matl Special Ed Supplies	\$ 839	\$ 839	\$ 500	\$ 110	\$ -	\$ 521	\$ -	\$ -	
1000.11.2415.500.400.001.3515	MRMS Oth Inst Matl Supplies	\$ 10,289	\$ 10,139	\$ 3,500	\$ 26,639	\$ 3,500	\$ 4,708	\$ 3,500	\$ 3,500	
1000.11.2415.500.400.002.3515	MRMS Oth Inst Matl Supplies Special Ed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 136	\$ -	\$ -	
1000.22.2415.400.400.001.3514	MRHS Oth Inst Matl Cont Svcs	\$ 539	\$ 538	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1000.22.2415.500.400.001.3515	MRHS Oth Inst Matl Supplies	\$ 4,451	\$ 4,429	\$ 5,424	\$ 733	\$ 5,424	\$ 1,386	\$ 5,424	\$ 3,800	
1000.22.2415.500.490.001.3515	MRHS Oth Inst Materials Music	\$ 1,847	\$ 1,847	\$ 3,000	\$ 3,601	\$ 3,000	\$ 3,520	\$ 3,000	\$ 3,000	
1000.22.2415.500.600.002.3515	MRHS Oth Inst Matl Supplies Spec Ed	\$ -	\$ -	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ -	
1000.22.2415.510.250.001.3515	MRHS Oth Inst Matl Books Library	\$ 1,248	\$ 1,364	\$ 5,000	\$ 6,678	\$ 5,000	\$ 5,112	\$ 5,000	\$ 5,000	
1000.22.2415.510.400.001.3515	MRHS Oth Instl Matl Supplies	\$ 95	\$ 80	\$ -	\$ 349	\$ -	\$ 1,668	\$ -	\$ -	
1000.22.2415.510.410.001.3515	MRHS Oth Instl Matl Supplies Art	\$ 446	\$ 446	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 500	
1000.22.2415.510.432.001.3515	MRHS Oth Instl Matl Supplies ELA	\$ 2,299	\$ 2,214	\$ 1,000	\$ 6,042	\$ 4,500	\$ 2,703	\$ 4,500	\$ 1,500	
1000.22.2415.510.450.001.3515	MRHS Oth Instl Matl Supplies Languages	\$ 1,058	\$ 1,075	\$ 1,000	\$ 1,077	\$ 1,000	\$ 1,620	\$ 1,000	\$ 1,000	
1000.22.2415.510.460.001.3515	MRHS Oth Inst Matl Supplies Well	\$ -	\$ -	\$ 250	\$ -	\$ 250	\$ 33	\$ 250	\$ 500	
1000.22.2415.510.500.001.3515	MRHS Oth Instl Matl Supplies Math	\$ 1,192	\$ 1,192	\$ 1,000	\$ 59	\$ 1,000	\$ 271	\$ 1,000	\$ 1,000	
1000.22.2415.510.520.001.3515	MRHS Oth Instl Matl Supplies STE	\$ 1,380	\$ 1,563	\$ 2,000	\$ 121	\$ 2,000	\$ 721	\$ 2,000	\$ 1,000	
1000.22.2415.510.530.001.3515	MRHS Oth Instl Matl Supplies History	\$ 715	\$ 763	\$ 1,000	\$ 807	\$ 1,000	\$ 790	\$ 1,000	\$ 1,000	
1000.22.2415.510.570.001.3515	MRHS Oth Instl Matl Supplies Eng/Tech	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 161	\$ 2,500	\$ 500	
1000.22.2415.510.589.001.3515	MRHS Oth Instl Matl Supplies ALP	\$ 622	\$ 684	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 500	
1000.22.2415.510.600.002.3515	MRHS Oth Instl Matl Supplies Spec Ed	\$ 232	\$ 221	\$ -	\$ 21	\$ -	\$ -	\$ -	\$ -	

FUNCTION: Instructional Equipment

Code: 2420

Major Account: Instructional Materials, Equipment and Technology

Description*This function includes vocational equipment and science lab equipment irrespective of unit cost.***Historic Expenditure****Recent Trends**

This function has been under utilised in the past as the majority of related expenditure has been reported as 'General Supplies (2430)'. In FY21, this budget included expenditure related to musical equipment and services at the high school. The FY23 budget includes a small budget for music equipment supplies and services. The FY24 expenditure was investment in the Project Lead the Way program at the High School.

Looking Ahead

The only significant change to this function is an increase of \$9,050 for a replacement kiln at Harwich Elementary School.

FUNCTION: Instructional Equipment

Major Account: Instructional Materials, Equipment and Technology

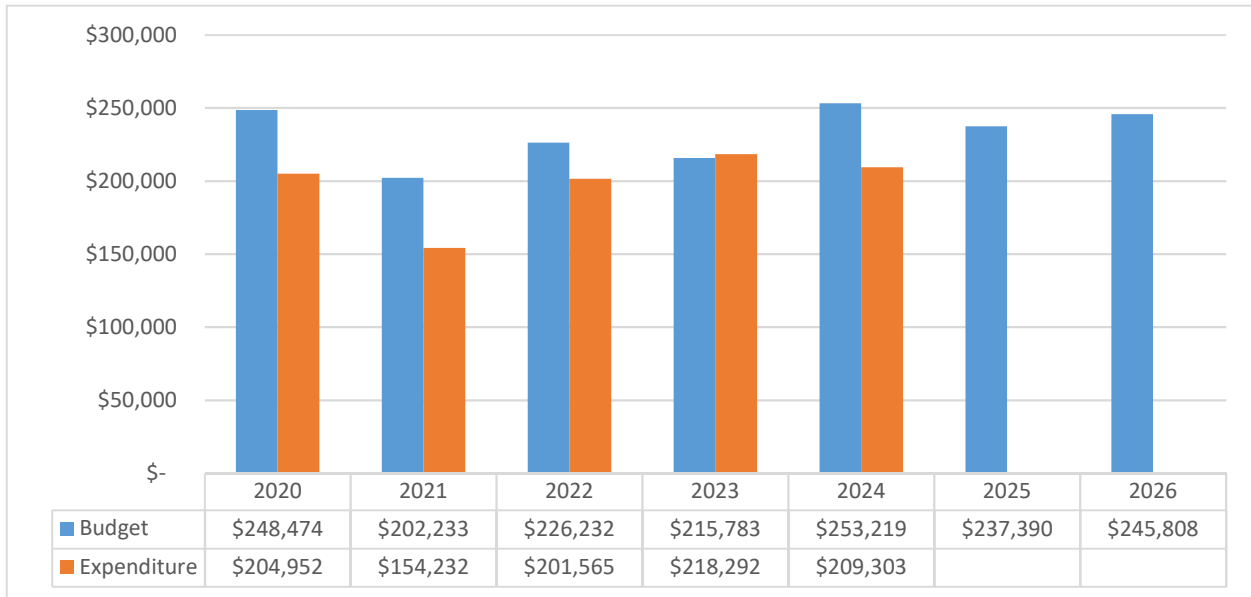
ACCOUNT DETAIL

FormattedAccount	Account Name	2022		2023		2024		2025		2026
		Budget	Exp	Budget	Exp	Budget	Exp	Budget	Exp	Budget
1000.01.2420.830.970.001.3525	CES Inst Equip Supplies	\$ 108	\$ 108	\$ -	\$ 1,580	\$ 5,000	\$ 4,115	\$ -	\$ -	\$ -
1000.02.2420.830.970.001.3525	HES Inst equip Acq Equip	\$ 3,924	\$ 3,924	\$ 163	\$ 9,282	\$ 3,000	\$ 5,572	\$ 3,000	\$ 12,050	\$ -
1000.11.2420.400.490.001.3524	MRMS Inst equip Cont Svcs Music	\$ -	\$ 150	\$ -	\$ 1,680	\$ 1,000	\$ 137	\$ 1,000	\$ 3,000	\$ -
1000.11.2420.830.970.001.3525	MRMS Inst equip Acq Equip	\$ 1,468	\$ 1,468	\$ 1,468	\$ 874	\$ 1,500	\$ 1,465	\$ 1,500	\$ 1,500	\$ -
1000.22.2420.400.490.001.3524	MRHS Inst equip Cont Svcs Music	\$ 2,000	\$ 1,040	\$ 2,000	\$ 2,755	\$ 4,000	\$ 130	\$ 4,000	\$ 2,000	\$ -
1000.22.2420.500.410.001.3525	MRHS Inst equip Supplies Art	\$ -	\$ -	\$ 35,000	\$ 1,067	\$ -	\$ 2,919	\$ -	\$ -	\$ -
1000.22.2420.500.460.001.3525	MRHS Inst Equip Supplies Well	\$ -	\$ -	\$ -	\$ 693	\$ -	\$ -	\$ -	\$ -	\$ -
1000.22.2420.500.520.001.3525	MRHS Inst equip Supplies STE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,265	\$ -	\$ -	\$ -
1000.22.2420.500.570.001.3525	MRHS Inst equip Supplies Eng/Tech	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,909	\$ -	\$ -	\$ -
1000.22.2420.830.970.001.3525	MRHS Inst equip Acq Equip	\$ -	\$ 7,579	\$ -	\$ 282	\$ -	\$ 14	\$ -	\$ -	\$ -

FUNCTION: General Supplies

Code: 2430

Major Account: Instructional Materials, Equipment and Technology

Description*General supplies including paper, pens, crayons, chalk, paint, toner, calculators, etc.***Historic Expenditure****Recent Trends**

In the past, most expenditure on classroom equipment and supplies has been recorded under this function. Since FY21, other functions have been used - including Instructional Equipment (2420). Historically, expenditure in this area has also been under budget. In FY21 this was largely due to the school closures and other restrictions caused by COVID.

Looking Ahead

In FY26, copier service and toner for classroom materials has been moved to this area causing an increase, but this has been offset by reductions elsewhere to bring budget in line with historic expenditure.

FUNCTION: General Supplies

Major Account: Instructional Materials, Equipment and Technology

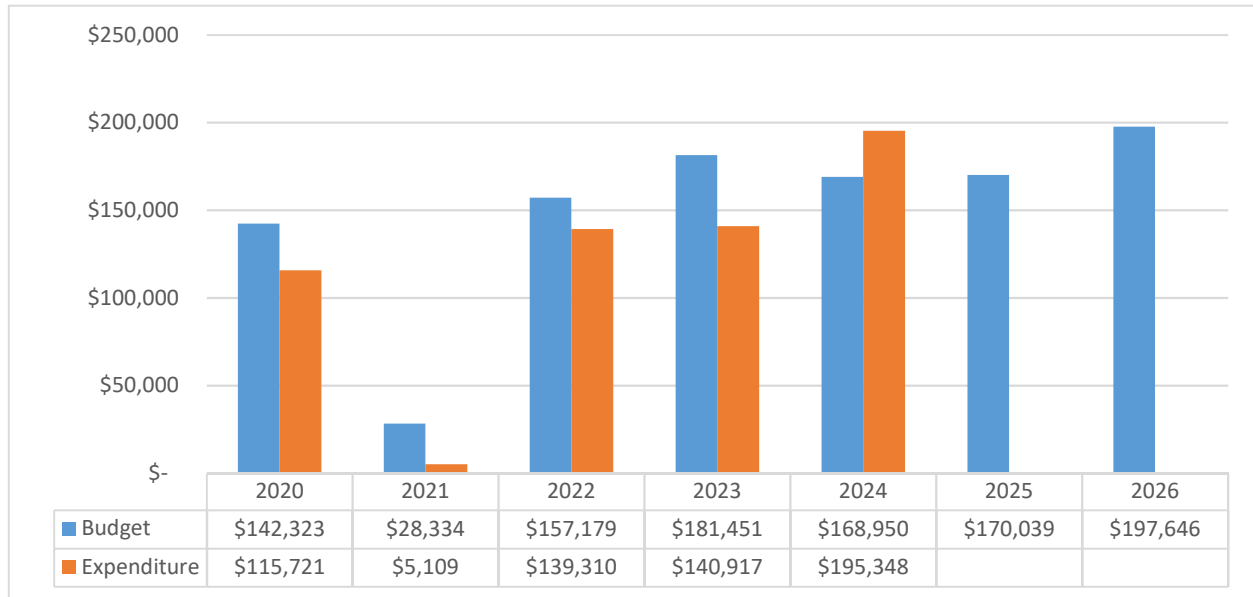
ACCOUNT DETAIL

		2022		2023		2024		2025		2026
FormattedAccount	Account Name	2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2026 Budget	
1000.01.2430.500.400.001.3535	CES Gen Class Supplies	\$ 21,884	\$ 13,704	\$ 23,659	\$ 22,583	\$ 28,695	\$ 24,728	\$ 28,670	\$ 27,638	
1000.01.2430.500.600.002.3535	CES Gen Class Supplies Spec Ed	\$ 2,100	\$ 405	\$ 2,100	\$ 752	\$ 2,100	\$ 1,126	\$ 6,250	\$ 1,600	
1000.02.2430.500.400.001.3535	HES Gen Class Supplies	\$ 56,965	\$ 54,674	\$ 56,965	\$ 52,248	\$ 56,965	\$ 50,057	\$ 59,011	\$ 63,736	
1000.02.2430.500.600.002.3535	HES Gen Class Supplies Spec Ed	\$ 3,600	\$ 2,150	\$ 3,600	\$ 1,217	\$ 4,500	\$ 2,093	\$ 2,500	\$ 2,500	
1000.11.2430.500.400.001.3535	MRMS Gen Class Supplies	\$ 59,500	\$ 60,579	\$ 52,000	\$ 60,270	\$ 56,000	\$ 47,919	\$ 56,000	\$ 63,225	
1000.11.2430.500.600.002.3535	MRMS Gen Class Supplies Spec Ed	\$ 3,600	\$ 473	\$ 3,600	\$ 410	\$ 3,600	\$ 1,307	\$ 3,600	\$ 3,600	
1000.22.2430.500.400.001.3535	MRHS Gen Class Supplies	\$ 17,821	\$ 13,559	\$ 21,559	\$ 16,209	\$ 25,059	\$ 11,523	\$ 25,059	\$ 24,959	
1000.22.2430.500.410.001.3535	MRHS Gen Class Supplies Art	\$ 19,387	\$ 20,141	\$ 15,500	\$ 18,467	\$ 15,500	\$ 14,959	\$ 15,500	\$ 15,500	
1000.22.2430.500.432.001.3535	MRHS Gen Class Supplies ELA	\$ 939	\$ 1,240	\$ 1,500	\$ 1,755	\$ 1,500	\$ 3,350	\$ 1,500	\$ 1,500	
1000.22.2430.500.450.001.3535	MRHS Gen Class Supplies Languages	\$ 2,104	\$ 2,049	\$ 1,500	\$ 3,219	\$ 1,500	\$ 2,281	\$ 1,500	\$ 1,500	
1000.22.2430.500.460.001.3535	MRHS Gen Class Supplies Well	\$ 3,344	\$ 3,604	\$ 2,500	\$ 4,923	\$ 5,500	\$ 6,235	\$ 6,000	\$ 6,000	
1000.22.2430.500.490.001.3535	MRHS Gen Class Supplies Music	\$ 9,491	\$ 5,474	\$ 3,000	\$ 4,435	\$ 3,000	\$ 4,839	\$ 3,000	\$ 4,000	
1000.22.2430.500.500.001.3535	MRHS Gen Class Supplies Math	\$ 1,779	\$ 1,779	\$ 1,500	\$ 8,707	\$ 1,500	\$ 1,792	\$ 2,000	\$ 2,000	
1000.22.2430.500.520.001.3535	MRHS Gen Class Supplies STE	\$ 18,043	\$ 18,538	\$ 19,000	\$ 18,264	\$ 16,000	\$ 21,673	\$ 16,000	\$ 16,000	
1000.22.2430.500.530.001.3535	MRHS Gen Class Supplies History	\$ -	\$ -	\$ 1,500	\$ 780	\$ 1,500	\$ 731	\$ 1,500	\$ 1,000	
1000.22.2430.500.570.001.3535	MRHS Gen Class Supplies Eng/Tech	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 11,982	\$ 4,000	\$ 4,000	
1000.22.2430.500.589.001.3535	MRHS Gen Class Supplies ALP	\$ 2,378	\$ 1,871	\$ 1,000	\$ 994	\$ 1,000	\$ 886	\$ 1,000	\$ 1,000	
1000.22.2430.500.600.002.3535	MRHS Gen Class Supplies Spec Ed	\$ 1,598	\$ 1,302	\$ 3,600	\$ 721	\$ 3,600	\$ 1,821	\$ 3,600	\$ 2,950	
1000.30.2430.500.400.001.3535	DIST Gen Class Supplies	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	
1000.30.2430.500.596.002.3535	DIST Gen Class Supplies Spec Ed SEPAC	\$ 700	\$ -	\$ 700	\$ 2,329	\$ 700	\$ -	\$ 700	\$ 600	
1000.30.2430.500.600.002.3535	DIST Gen Class Supplies Spec Ed	\$ 1,000	\$ 22	\$ 1,000	\$ 9	\$ 1,000	\$ -	\$ -	\$ -	

FUNCTION: Oth Instructional Services

Code: 2440

Major Account: Instructional Materials, Equipment and Technology

Description*Other Instructional Services including field trips and the NEED academy.***Historic Expenditure****Recent Trends**

The district has planned to increase the number of field trips in recent years but this was prevented due to COVID related restrictions. Since COVID field trips are an important part of all schools, particularly the middle school. The NEED academy budget has been steady in recent years.

Looking Ahead

The Middle School field trips budget has been increased to allow more field trips to enrich the learning experience for students.

FUNCTION: Oth Instructional Services

Major Account: Instructional Materials, Equipment and Technology

ACCOUNT DETAIL

FormattedAccount	Account Name	2022		2023		2024		2025		2026
		Budget	Exp	Budget	Exp	Budget	Exp	Budget	Exp	Budget
1000.01.2440.400.400.001.3541	CES Oth Inst Svcs (incl Fld Trips) Cont Svcs	\$ 386	\$ 2,436	\$ -	\$ 4,495	\$ 10,000	\$ 7,917	\$ 10,000	\$ 10,000	\$ 10,000
1000.01.2440.505.403.001.3542	CES Oth Inst Svcs Fld Trips Supplies	\$ 6,450	\$ 2,214	\$ 6,450	\$ -	\$ 200	\$ -	\$ 200	\$ 200	\$ 200
1000.01.2440.600.400.001.3543	CES Oth Inst Svcs Oth Exp	\$ -	\$ -	\$ -	\$ 660	\$ -	\$ 1,439	\$ -	\$ -	\$ -
1000.02.2440.400.400.001.3541	HES Oth Inst Svcs (incl Fld Trips) Cont Svcs	\$ 1,718	\$ 7,589	\$ -	\$ 6,954	\$ 11,050	\$ 9,078	\$ 12,139	\$ 9,550	\$ 9,550
1000.02.2440.505.403.001.3542	HES Oth Inst Svcs Fld Trips Supplies	\$ 4,903	\$ 1,633	\$ 11,001	\$ 766	\$ 200	\$ -	\$ 200	\$ 200	\$ 200
1000.02.2440.600.400.001.3543	HES Oth Inst Svcs Oth Exp	\$ -	\$ -	\$ -	\$ 136	\$ -	\$ 798	\$ -	\$ 1,196	\$ 1,196
1000.11.2440.400.406.001.3541	MRMS Oth Inst Svcs Cont Svcs	\$ 8,420	\$ 15,487	\$ 34,000	\$ 24,188	\$ 34,000	\$ 56,186	\$ 34,000	\$ 50,000	\$ 50,000
1000.11.2440.505.406.001.3542	MRMS Oth Inst Svcs Fld Trips Supplies	\$ 31,736	\$ -	\$ 3,000	\$ 2,878	\$ 3,000	\$ 4,048	\$ 3,000	\$ 3,000	\$ 3,000
1000.11.2440.600.400.001.3543	MRMS Oth Inst Svcs Oth Exp	\$ -	\$ -	\$ -	\$ 4,512	\$ -	\$ 6,173	\$ -	\$ 5,000	\$ 5,000
1000.22.2440.400.400.001.3541	MRHS Oth Inst Svcs (incl Fld Trips) Cont Svcs	\$ 2,093	\$ 8,196	\$ -	\$ 9,221	\$ 12,000	\$ 18,109	\$ 12,000	\$ 14,000	\$ 14,000
1000.22.2440.400.490.001.3541	MRHS Oth Inst Svcs Cont Svcs Music	\$ 500	\$ 875	\$ -	\$ 135	\$ -	\$ 1,700	\$ -	\$ -	\$ -
1000.22.2440.505.400.001.3542	MRHS Oth Inst Svcs Fld Trips Supplies	\$ 451	\$ 451	\$ 12,000	\$ 489	\$ 1,000	\$ 450	\$ 1,000	\$ 1,000	\$ 1,000
1000.22.2440.600.400.001.3543	MRHS Oth Inst Svcs (incl Fld Trips) Oth Exp	\$ 499	\$ 407	\$ -	\$ 980	\$ -	\$ 3,132	\$ -	\$ -	\$ -
1000.22.2440.600.490.001.3543	MRHS Oth Inst Svcs Otr Exp Music	\$ 2,350	\$ 2,350	\$ 5,000	\$ 2,019	\$ 2,500	\$ 2,106	\$ 2,500	\$ 2,500	\$ 2,500
1000.30.2440.400.400.001.3541	DIST Oth Inst Svcs (incl Fld Trips) Cont Svcs	\$ -	\$ -	\$ -	\$ -	\$ 95,000	\$ 84,213	\$ 95,000	\$ 95,000	\$ 95,000
1000.30.2440.506.400.001.3543	DIST Oth Inst Svcs Otr Prog Supplies	\$ 97,673	\$ 97,673	\$ 110,000	\$ 83,484	\$ -	\$ -	\$ -	\$ -	\$ -

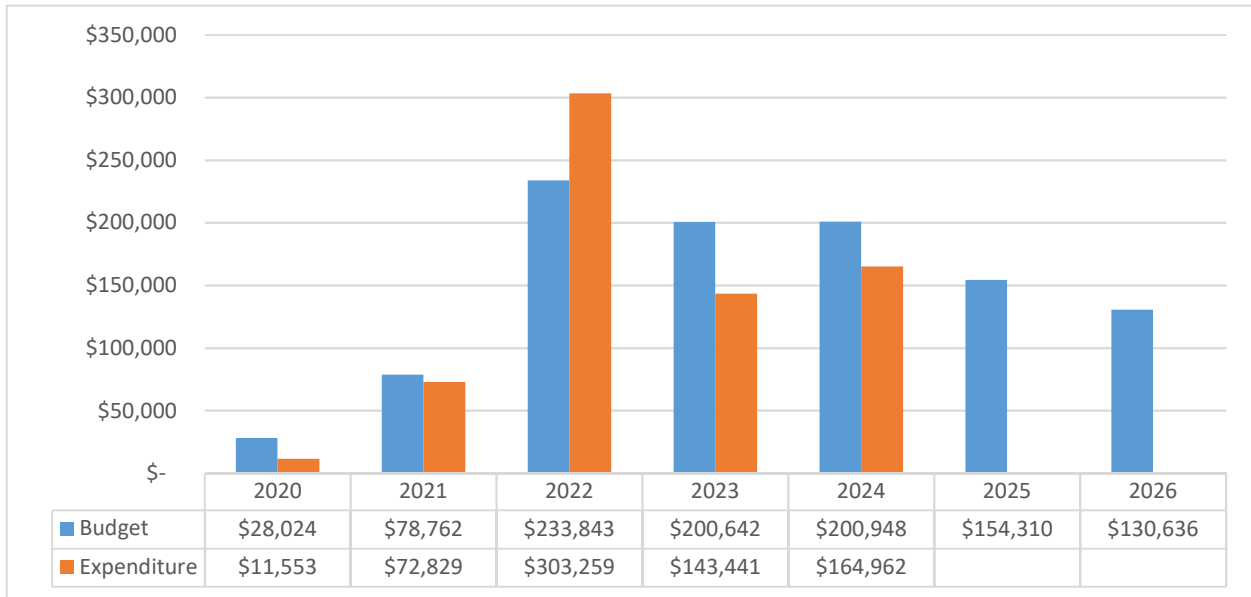
FUNCTION: Clssrm Instructional Technology

Code: 2451

Major Account: Instructional Materials, Equipment and Technology

Description

Computers and devices (e.g. tablets, Chromebooks, etc.) used by students and instructional staff. Can include 1-to-1 devices and computer labs.

Historic Expenditure**Recent Trends**

This is another function which has been under utilised in the past. Previously chromebooks and related expenditure were reported as capital (7350) or technology maintenance (4450). Expenditure as corrected in FY21 - there was also an increase in need in FY21 as the district moved to significant online / remove learning. Budgets in FY22 have been increased (further in year buget transfers may be required) to reflect the shift in categorizaiton. For FY23, student and teacher technology leases were mvoed from capital technology to this function. The definition of capital excludes purchases with a unit price less than \$5,000.

Looking Ahead

In FY26, the distirct is adopting a new model for distribution of chrombooks. Going forward, the district plans to purchase chromebooks only at the Middle and High School. These will be higher quality devices that can be circulated to lower grades as students graduate. This will improve the student experience and reduce the purchase (or lease) and maintenance costs.

FUNCTION: Cllssrm Instructional Technology

Major Account: Instructional Materials, Equipment and Technology

ACCOUNT DETAIL

FormattedAccount	Account Name	2022		2023		2024		2025		2026
		Budget	Exp	Budget	Exp	Budget	Exp	Budget	Exp	Budget
1000.01.2451.830.927.001.3546	CES Cllssrm Instr Tech Acq Equip	\$ 2,500	\$ 7,866	\$ 10,053	\$ 9,375	\$ 10,053	\$ 9,460	\$ 10,052	\$ 8,515	
1000.01.2451.830.936.001.3546	CES Cllssrm Instr Tech Acq Equip (CAP LIST)	\$ 5,321	\$ 5,322	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000.02.2451.830.927.001.3546	HES Cllssrm Instr Tech Acq Equip	\$ 12,999	\$ 42,018	\$ 29,510	\$ 15,373	\$ 29,510	\$ 17,419	\$ 42,326	\$ 19,636	
1000.02.2451.830.936.001.3546	HES Cllssrm Instr Tech Acq Equip (CAP LIST)	\$ 12,773	\$ 12,773	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000.11.2451.830.927.001.3546	MRMS Cllssrm Instr Tech Acq Equip	\$ 130,870	\$ 130,870	\$ 48,404	\$ 25,328	\$ 40,925	\$ 51,445	\$ 20,925	\$ 26,282	
1000.22.2451.830.927.001.3546	MRHS Cllssrm Instr Tech Acq Equip	\$ 41,975	\$ 77,005	\$ 112,675	\$ 93,365	\$ 120,459	\$ 86,521	\$ 81,007	\$ 76,203	
1000.22.2451.830.936.001.3546	MRHS Cllssrm Instr Tech Acq Equip (CAP LIST)	\$ 27,405	\$ 27,405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000.30.2451.830.927.002.3546	DIST Cllssrm Instr Tech Acq Equip Spec Ed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116	\$ -	\$ -	\$ -

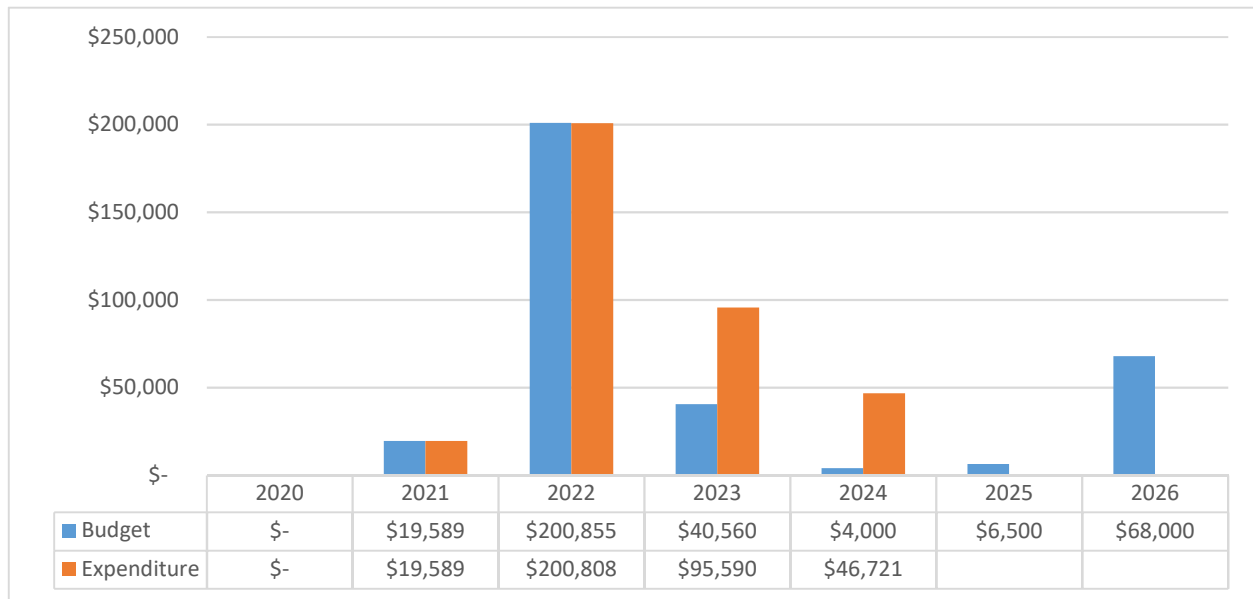
FUNCTION: Other Instructional Hardware

Code: 2453

Major Account: Instructional Materials, Equipment and Technology

Description

Other instructional hardware (e.g. peripherals, projection technology, etc.) used in the classroom, computer labs, or library/media center. Includes lease/purchase of printers and networked copiers used to create instructional materials, including copier and copier leases of less than \$5,000.

Historic Expenditure**Recent Trends**

This function has been used sporadically since 2013. In FY21 expenditure on technology increased due to the challenges presented by COVID. For FY23, Promethean Boards were moved here from the Capital Technology function (7350) as they do not meet the definition of capital purchases (unit price greater than \$5,000).

Looking Ahead

No significant classroom technology purchases are planned for FY26, this function will primarily be used for repair/replacement parts as needed. The increase in the budget is because the lease costs of network copiers are now budgeted from this function, in line with DESE guidelines (they are moved from function 5300).

FUNCTION: Other Instructional Hardware

Major Account: Instructional Materials, Equipment and Technology

ACCOUNT DETAIL

FormattedAccount	Account Name	2022		2023		2024		2025		2026
		Budget	Exp	Budget	Exp	Budget	Exp	Budget	Exp	Budget
1000.01.2453.400.927.001.3749	CES Otr Instr Hardware Cont Svcs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,589	\$ -	\$ -	\$ 8,000
1000.01.2453.830.927.001.3750	CES Otr Instr Hardware Acq Equip	\$ 1,145	\$ 1,145	\$ 10,838	\$ 21,263	\$ -	\$ 2,700	\$ 2,500	\$ -	\$ 2,000
1000.02.2453.400.927.001.3749	HES Otr Instr Hardware Cont Svcs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,115	\$ -	\$ -	\$ 15,000
1000.02.2453.830.927.001.3750	HES Otr Instr Hardware Acq Equip	\$ 2,922	\$ 3,064	\$ 22,722	\$ 36,775	\$ 2,000	\$ 6,316	\$ 2,000	\$ -	\$ 2,000
1000.11.2453.400.927.001.3749	MRMS Otr Instr Hardware Cont Svcs	\$ 182	\$ 182	\$ -	\$ -	\$ -	\$ 10,892	\$ -	\$ -	\$ 18,000
1000.11.2453.830.927.001.3750	MRMS Otr Instr Hardware Acq Equip	\$ 881	\$ 3,340	\$ 7,000	\$ 1,889	\$ 2,000	\$ 130	\$ 2,000	\$ -	\$ 2,000
1000.11.2453.830.927.002.3750	MRMS Otr Instr Hardware Acq Equip Special Ed	\$ -	\$ -	\$ -	\$ 2,757	\$ -	\$ 30	\$ -	\$ -	\$ -
1000.22.2453.400.927.001.3749	MRHS Otr Instr Hardware Cont Svcs	\$ -	\$ -	\$ -	\$ 700	\$ -	\$ 5,521	\$ -	\$ -	\$ 19,000
1000.22.2453.830.570.001.3750	MRHS Otr Instr Hardware Acq Equip Eng/Tech	\$ -	\$ -	\$ -	\$ 2,040	\$ -	\$ 1,241	\$ -	\$ -	\$ 2,000
1000.22.2453.830.927.001.3750	MRHS Otr Instr Hardware Acq Equip	\$ 195,725	\$ 193,077	\$ -	\$ 30,166	\$ -	\$ 5,187	\$ -	\$ -	\$ -

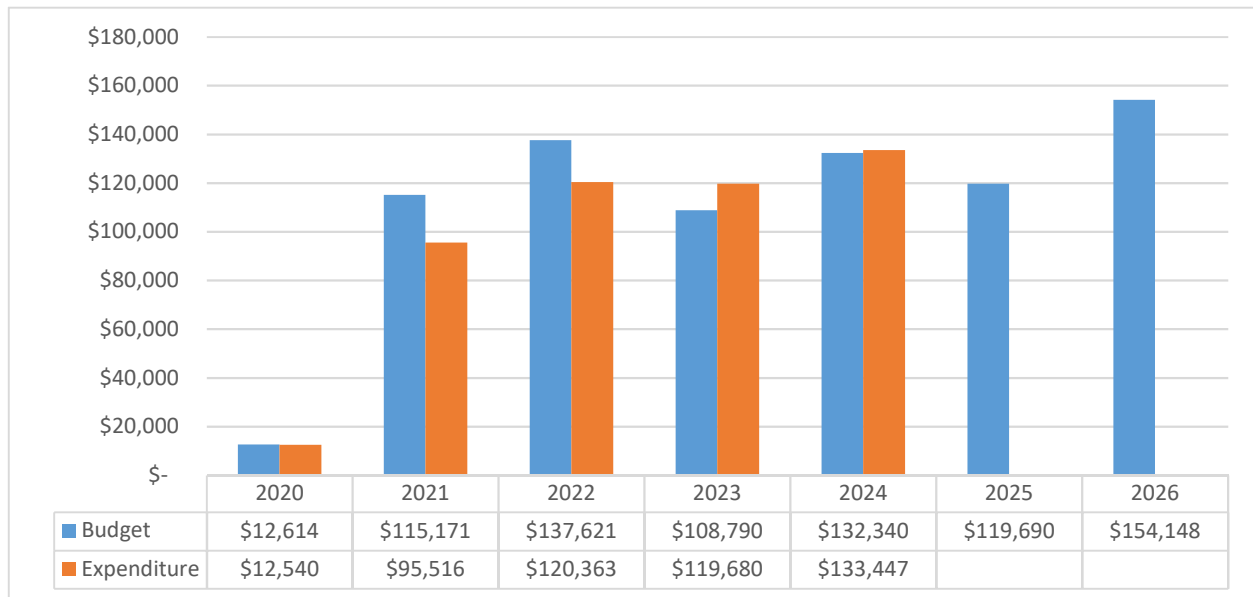
FUNCTION: Instructional Software

Code: 2455

Major Account: Instructional Materials, Equipment and Technology

Description

Costs for licenses, learning management systems, subscriptions, e-books, physical software copies, etc. This function includes only those textbook purchases that are entirely electronic.

Historic Expenditure**Recent Trends**

In FY21 the district moved expenditure that had previously been reported under District Information Management (Function 1450) to this function. Since then there has been a gradual increase as more material is offered online. The district has been working to reduce costs and redundancy in instructional software.

Looking Ahead

The budget was reduced in FY25 as the district sought to reduce expenditure on unneeded software, however, this function is likely to be over budget by the end of the year. There is an increased use of software throughout the district, using online learning to support student needs. The IT Director and Business Manager have also been working to ensure that all instruction software is budgeted in this function.

FUNCTION: Instructional Software

Major Account: Instructional Materials, Equipment and Technology

ACCOUNT DETAIL

FormattedAccount	Account Name	2022		2023		2024		2025		2026
		Budget	Exp	Budget	Exp	Budget	Exp	Budget	Exp	Budget
1000.01.2455.400.925.002.3553	CES Inst Software Cont Svcs Special Ed	\$ 334	\$ 334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000.01.2455.400.925.005.3553	CES Inst Software Cont Svcs	\$ 2,223	\$ 2,153	\$ -	\$ 11,922	\$ 24,150	\$ 24,101	\$ 22,150	\$ -	\$ 25,074
1000.01.2455.600.925.005.3555	CES Inst Software Otr Exp	\$ 16,886	\$ 14,605	\$ 13,650	\$ 7,988	\$ -	\$ -	\$ -	\$ -	\$ -
1000.02.2455.400.925.002.3553	HES Inst Software Cont Svcs Special Ed	\$ 349	\$ 349	\$ -	\$ 777	\$ -	\$ 875	\$ -	\$ -	\$ 332
1000.02.2455.400.925.005.3553	HES Inst Software Cont Svcs	\$ 479	\$ 479	\$ -	\$ 15,191	\$ 33,150	\$ 34,096	\$ 28,475	\$ -	\$ 39,142
1000.02.2455.600.925.005.3555	HES Inst Software Otr Exp	\$ 27,651	\$ 21,863	\$ 21,350	\$ 12,488	\$ -	\$ -	\$ -	\$ -	\$ -
1000.11.2455.400.925.002.3553	MRMS Inst Software Cont Svcs Special Ed	\$ 224	\$ 224	\$ -	\$ 323	\$ -	\$ -	\$ -	\$ -	\$ -
1000.11.2455.400.925.005.3553	MRMS Inst Software Cont Svcs	\$ 7,501	\$ 8,325	\$ -	\$ 12,138	\$ 18,500	\$ 30,027	\$ 14,500	\$ -	\$ 36,300
1000.11.2455.600.925.005.3555	MRMS Inst Software Otr Exp	\$ 16,496	\$ 14,203	\$ 18,500	\$ 16,952	\$ -	\$ -	\$ -	\$ -	\$ -
1000.22.2455.400.250.001.3553	MRHS Inst Software Cont Svcs Library	\$ 290	\$ 340	\$ 3,000	\$ 350	\$ 3,000	\$ 510	\$ 3,000	\$ -	\$ 3,000
1000.22.2455.400.410.001.3553	MRHS Inst Software Cont Svcs Art	\$ -	\$ -	\$ 1,000	\$ 348	\$ 1,750	\$ 1,060	\$ 1,750	\$ -	\$ 1,750
1000.22.2455.400.432.001.3553	MRHS Inst Software Cont Svcs ELA	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -
1000.22.2455.400.450.001.3553	MRHS Inst Software Cont Svcs Languages	\$ 9,810	\$ 9,810	\$ 10,000	\$ 380	\$ 500	\$ 60	\$ 10,000	\$ -	\$ 6,500
1000.22.2455.400.460.001.3553	MRHS Inst Software Cont Svcs Well	\$ 1,625	\$ 975	\$ 250	\$ -	\$ 250	\$ -	\$ 250	\$ -	\$ 250
1000.22.2455.400.490.001.3553	MRHS Inst Software Cont Svcs Music	\$ 749	\$ 749	\$ 1,000	\$ 895	\$ 1,000	\$ 475	\$ 1,000	\$ -	\$ 1,000
1000.22.2455.400.500.001.3553	MRHS Inst Software Cont Svcs Math	\$ 60	\$ 60	\$ 500	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -
1000.22.2455.400.520.001.3553	MRHS Inst Software Cont Svcs STE	\$ 5,352	\$ 5,352	\$ 2,000	\$ 150	\$ 2,000	\$ 992	\$ 2,000	\$ -	\$ 4,000
1000.22.2455.400.530.001.3553	MRHS Inst Software Cont Svcs History	\$ 5,863	\$ 5,834	\$ 5,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
1000.22.2455.400.570.001.3553	MRHS Inst Software Cont Svcs Eng/Tech	\$ -	\$ -	\$ -	\$ -	\$ 7,500	\$ 548	\$ 6,500	\$ -	\$ 2,000
1000.22.2455.400.589.001.3553	MRHS Inst Software Cont Svcs ALP	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -
1000.22.2455.400.925.002.3553	MRHS Inst Software Cont Svcs Special Ed	\$ 225	\$ 224	\$ 225	\$ 613	\$ 225	\$ 640	\$ 750	\$ -	\$ 1,500
1000.22.2455.400.925.005.3553	MRHS Inst Software Cont Svcs	\$ 1,000	\$ 520	\$ 1,000	\$ 16,322	\$ 17,315	\$ 19,226	\$ 7,815	\$ -	\$ 4,000
1000.22.2455.500.410.001.3554	MRHS Inst Software Supplies Art	\$ 348	\$ 348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000.22.2455.600.925.005.3555	MRHS Inst Software Otr Exp	\$ 15,328	\$ 15,328	\$ 9,815	\$ 3,825	\$ -	\$ 195	\$ -	\$ -	\$ -
1000.30.2455.400.925.002.3553	DIST Inst Software Cont Svcs Special Ed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 419	\$ -	\$ -	\$ -
1000.30.2455.400.925.005.3553	DIST Inst Software Cont Svcs	\$ -	\$ -	\$ -	\$ -	\$ 20,500	\$ 20,223	\$ 20,500	\$ -	\$ 28,300
1000.30.2455.600.925.005.3555	DIST Inst Software Otr Exp	\$ 24,827	\$ 18,288	\$ 20,500	\$ 19,019	\$ -	\$ -	\$ -	\$ -	\$ -

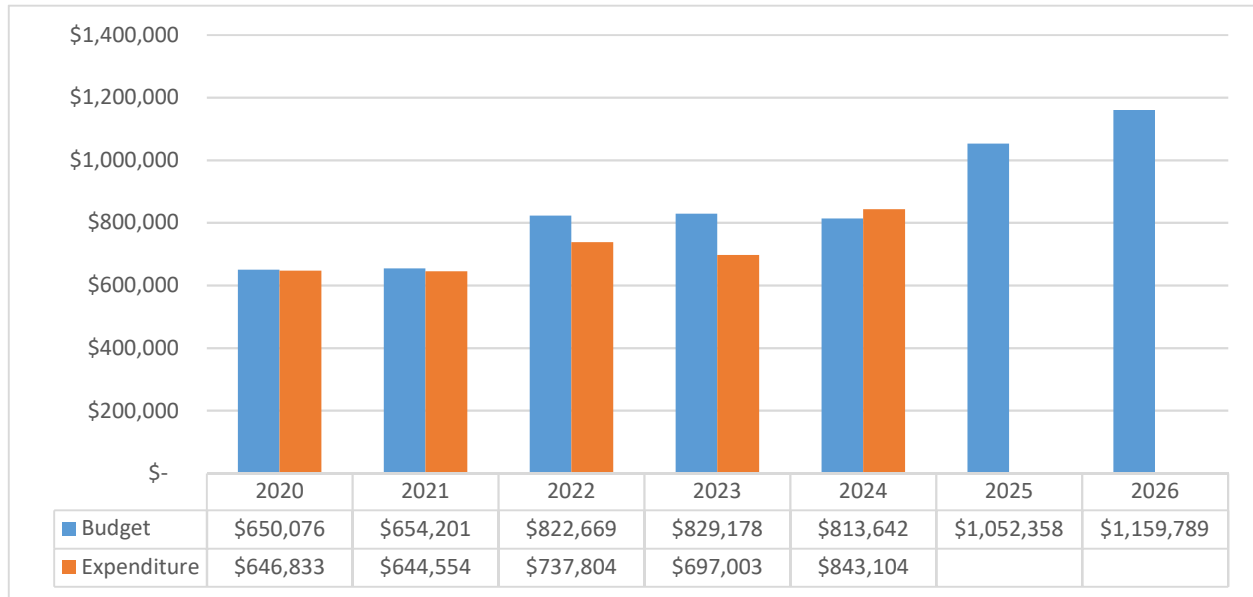
FUNCTION: Counselors

Code: 2710

Major Account: Guidance, Counseling and Testing

Description

Salaries and other related expenses of the Director of Guidance, Guidance Counselors, and School Adjustment Counselors.

Historic Expenditure**Recent Trends**

In recent years, expenditure and budget have been relatively closely aligned. Budget has increased along with contractual salary increases. Additional funds for new hire in FY22 were not needed. Harwich elementary school guidance counselor added in FY22 (and the number of psychologists reduced from 2 to 1). In FY23, the guidance counselor position at Chatham ES was replaced by increasing the existing school psychologist. The FY25 budget included the addition of 1 FTE (that had been previously funded through ESSER).

Looking Ahead

There's no change to the number of counselor positions for FY26. The increase in costs are related to turnover and column changes. There are also funds budgeted to replace the desktops in use in the guidance dept, which are not compatible with the new version of Windows.

FUNCTION: Counselors

Major Account: Guidance, Counseling and Testing

ACCOUNT DETAIL

FormattedAccount	Account Name	2022		2023		2024		2025		2026
		Budget	Exp	Budget	Exp	Budget	Exp	Budget	Exp	Budget
1000.01.2710.110.270.001.3561	CES Guid/Adj Couns Prof Sal	\$ 1,551	\$ 445	\$ -	\$ 2,023	\$ -	\$ -	\$ -	\$ -	\$ -
1000.01.2710.110.270.002.3561	CES Guid/Adj Couns Prof Sal Spec Ed	\$ 97,833	\$ 97,833	\$ 96,784	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -
1000.01.2710.500.270.001.3565	CES Guid/Adj Couns Supplies	\$ 895	\$ 679	\$ 1,075	\$ 402	\$ 1,000	\$ 292	\$ 1,000	\$ 1,000	\$ 1,000
1000.01.2710.600.270.001.3566	CES Guid/Adj Couns Otr Exp	\$ 339	\$ -	\$ -	\$ -	\$ -	\$ 103	\$ -	\$ -	\$ -
1000.02.2710.110.270.001.3561	HES Guidance/Adj Prof Salaries	\$ 84,330	\$ 85,119	\$ 87,542	\$ 64,877	\$ 72,221	\$ 72,221	\$ 175,510	\$ 186,471	\$ 186,471
1000.02.2710.500.270.001.3565	HES Guidance/Adj Supplies	\$ -	\$ -	\$ -	\$ 131	\$ -	\$ -	\$ -	\$ -	\$ -
1000.11.2710.110.270.001.3561	MRMS Guid/Adj Couns Prof Sal	\$ 157,533	\$ 96,253	\$ -	\$ 177,055	\$ 81,238	\$ 207,383	\$ 112,668	\$ 121,181	\$ 121,181
1000.11.2710.110.270.002.3561	MRMS Guid/Adj Couns Prof Sal Spec Ed	\$ 85,407	\$ 75,462	\$ 238,325	\$ 55,551	\$ 164,713	\$ 59,361	\$ 169,059	\$ 180,897	\$ 180,897
1000.11.2710.500.270.001.3565	MRMS Guidance/Adj Supplies	\$ 750	\$ -	\$ 750	\$ 185	\$ 750	\$ 96	\$ 750	\$ 1,950	\$ 1,950
1000.11.2710.600.270.001.3566	MRMS Guidance/Adj Other Expenditure	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
1000.22.2710.110.270.001.3561	MRHS Guid/Adj Couns Prof Sal	\$ 347,361	\$ 342,587	\$ 359,400	\$ 354,840	\$ 441,726	\$ 457,658	\$ 539,481	\$ 599,416	\$ 599,416
1000.22.2710.300.270.001.3562	MRHS Guid/Adj Couns Otr Sal	\$ 36,761	\$ 36,580	\$ 39,202	\$ 38,623	\$ 41,894	\$ 42,101	\$ 44,891	\$ 50,474	\$ 50,474
1000.22.2710.400.270.001.3564	MRHS Guid/Adj Couns Cont Svcs	\$ 119	\$ 119	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
1000.22.2710.500.270.001.3565	MRHS Guid/Adj Couns Supplies	\$ 6,690	\$ 1,927	\$ 3,000	\$ 2,471	\$ 3,000	\$ 3,888	\$ 3,000	\$ 12,400	\$ 12,400
1000.22.2710.600.270.001.3585	MRHS Guid/Adj Couns Otr Exp	\$ 1,100	\$ 800	\$ 1,100	\$ 45	\$ 1,100	\$ -	\$ -	\$ -	\$ -

FUNCTION: Testing and Assessment

Code: 2720

Major Account: Guidance, Counseling and Testing

Description

Salary, materials and expenses used for testing and assessing students (2720).

Historic Expenditure



Recent Trends

The district not does report many expenses in this function. Most 'testing' related costs are reported under 2710 (guidance) or 2800 (psychologists).

Looking Ahead

In light of historic expenditure, and FY25 expenture to date (approximately \$1,700), a small amount is budgeted for testing materials at each school.

FUNCTION: Testing and Assessment

Major Account: Guidance, Counseling and Testing

ACCOUNT DETAIL

		2022		2023		2024		2025		2026
FormattedAccount	Account Name	2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2026 Budget	
1000.01.2720.500.400.001.3575	CES Testing and Assessment Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 211	\$ -	\$ 500	
1000.02.2720.500.400.001.3575	HES Testing and Assessment Supplies	\$ -	\$ -	\$ -	\$ 219	\$ -	\$ -	\$ -	\$ 500	
1000.22.2720.500.400.001.3575	MRHS Testing and Assessment Supplies	\$ -	\$ -	\$ -	\$ 48	\$ -	\$ 34	\$ -	\$ 500	
1000.22.2720.600.400.001.3576	MRHS Testing and Assessment Other Exp	\$ -	\$ 2,036	\$ -	\$ 3,528	\$ -	\$ 2,866	\$ 1,100	\$ 1,100	
1000.30.2720.400.400.001.3575	DIST Testing and Assessment Cont Svcs	\$ -	\$ -	\$ -	\$ 220	\$ -	\$ -	\$ -	\$ -	
1000.30.2720.500.400.001.3575	DIST Testing and Assessment Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 164	\$ -	\$ -	

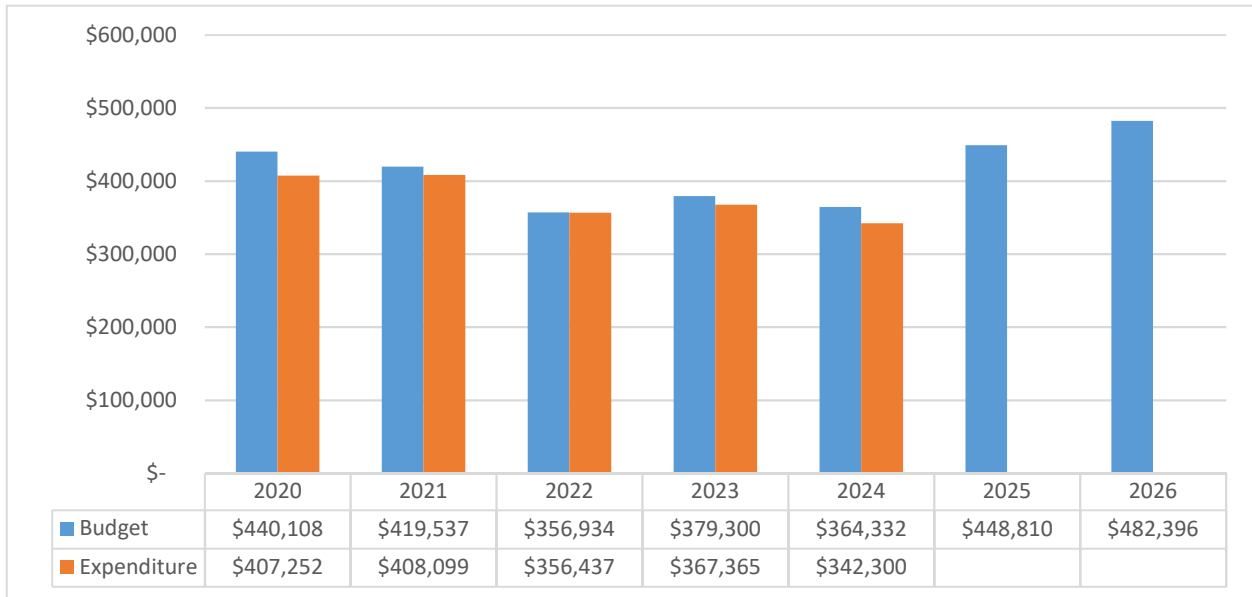
FUNCTION: Psychological Services

Code: 2800

Major Account: Guidance, Counseling and Testing

Description

Expenditures for the salaries and expenses for psychological evaluation, counseling, and other services provided by a licensed mental health professional. Includes school psychologist, social workers, psychometrists and assistants.

Historic Expenditure**Recent Trends**

Budget outstripped expenditure in from FY13-17, in 2018 the budget was reduced which brought them into line. In FY21 there was a budget surplus due to recruitment challenges. During FY22 the number of psychologists were reduced (at Harwich ES from 2 to 1) and replaced by a school counselor. The exiting counselor at Chatham Elementary school was increased from 0.4 FTE to full time (the cost was offset by reducing a counselor position).

Looking Ahead

For FY26, there is small decrease as the budget for the district wide Mental Health Coordinator is reduced from a 1.0FTE to a 0.9FTE (in FY25, the current position is a 0.9FTE). The overall increase is due to contractual salary increases.

FUNCTION: Psychological Services

Major Account: Guidance, Counseling and Testing

ACCOUNT DETAIL

FormattedAccount	Account Name	2022		2023		2024		2025		2026
		Budget	Exp	Budget	Exp	Budget	Exp	Budget	Exp	Budget
1000.01.2800.110.280.002.3581	CES Psych Svcs Prof Sal Spec Ed	\$ 41,564	\$ 27,161	\$ 42,245	\$ 95,553	\$ 101,181	\$ 98,181	\$ 124,798	\$ 131,670	
1000.01.2800.500.280.002.3585	CES Psych Svcs Supplies Spec Ed	\$ -	\$ -	\$ -	\$ 406	\$ -	\$ -	\$ -	\$ -	
1000.01.2800.600.280.002.3586	CES Psych Svcs Otr Exp Spec Ed	\$ -	\$ -	\$ -	\$ 106	\$ -	\$ -	\$ -	\$ -	
1000.02.2800.110.280.002.3581	HES Psych Svcs Prof Sal Spec Ed	\$ 59,843	\$ 59,843	\$ 63,743	\$ 35,981	\$ 95,352	\$ 70,839	\$ 98,898	\$ 106,823	
1000.02.2800.500.280.002.3585	HES Psych Svcs Supplies Spec Ed	\$ -	\$ -	\$ -	\$ 151	\$ -	\$ -	\$ -	\$ 1,250	
1000.11.2800.110.280.002.3581	MRMS Psych Svcs Prof Sal Spec Ed	\$ 75,660	\$ 75,660	\$ 80,654	\$ 80,654	\$ 86,186	\$ 92,179	\$ 115,637	\$ 125,465	
1000.11.2800.500.280.002.3585	MRMS Psych Svcs Supplies Spec Ed	\$ 500	\$ -	\$ 500	\$ -	\$ 500	\$ 360	\$ 500	\$ 500	
1000.22.2800.110.280.002.3581	MRHS Psych Svcs Prof Sal Spec Ed	\$ 165,150	\$ 179,498	\$ 179,158	\$ 172,605	\$ 68,113	\$ 68,113	\$ 95,978	\$ 103,688	
1000.22.2800.500.280.002.3585	MRHS Psych Svcs Supplies Spec Ed	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ 838	\$ -	\$ -	
1000.30.2800.410.603.002.3584	DIST Psych Svcs Prof or Tech Svcs Spec Ed	\$ 828	\$ 828	\$ -	\$ 540	\$ -	\$ 380	\$ -	\$ -	
1000.30.2800.500.280.002.3585	DIST Psych Svcs Supplies Spec Ed	\$ 12,589	\$ 13,447	\$ 13,000	\$ 11,369	\$ 13,000	\$ 11,411	\$ 13,000	\$ 13,000	

FUNCTION: Attendance and Parent Liaison Services

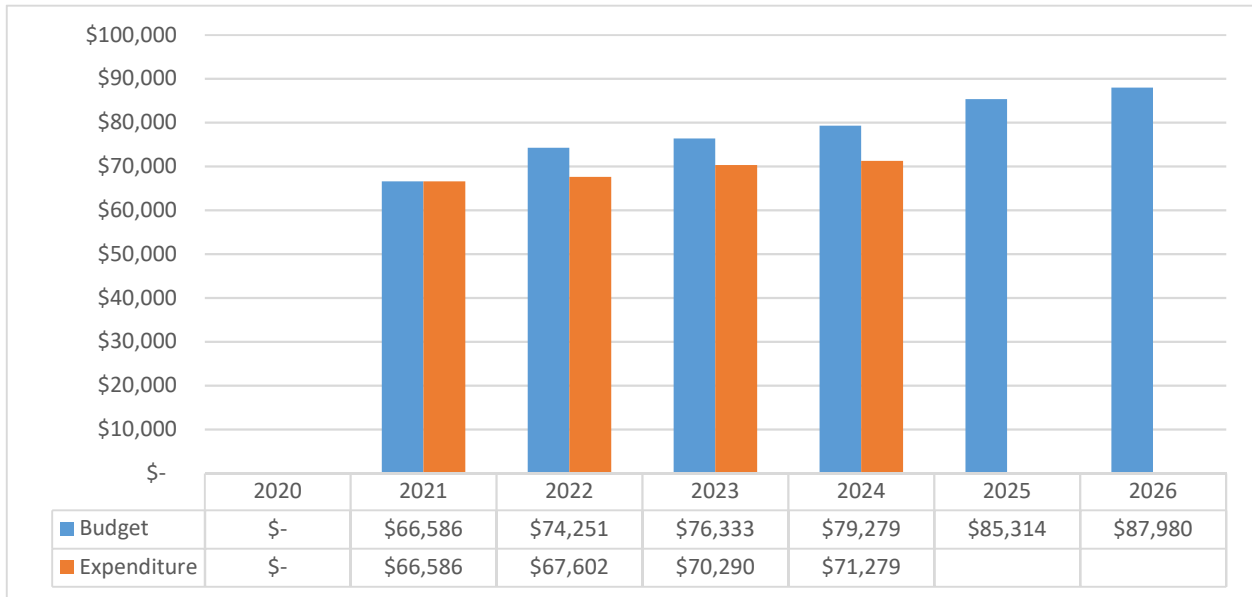
Code: 3100

Major Account: Pupil Services

Description

Expenditures for Attendance & Parent Liaison Services. Includes the salary and expenses for parent information centers and community communications staff.

Historic Expenditure



Recent Trends

In FY21 the Community Engagement Coordinator position was moved to this function.

Looking Ahead

No significant change is planned in this function for FY26.

FUNCTION: Attendance and Parent Liaison Services

Major Account: Pupil Services

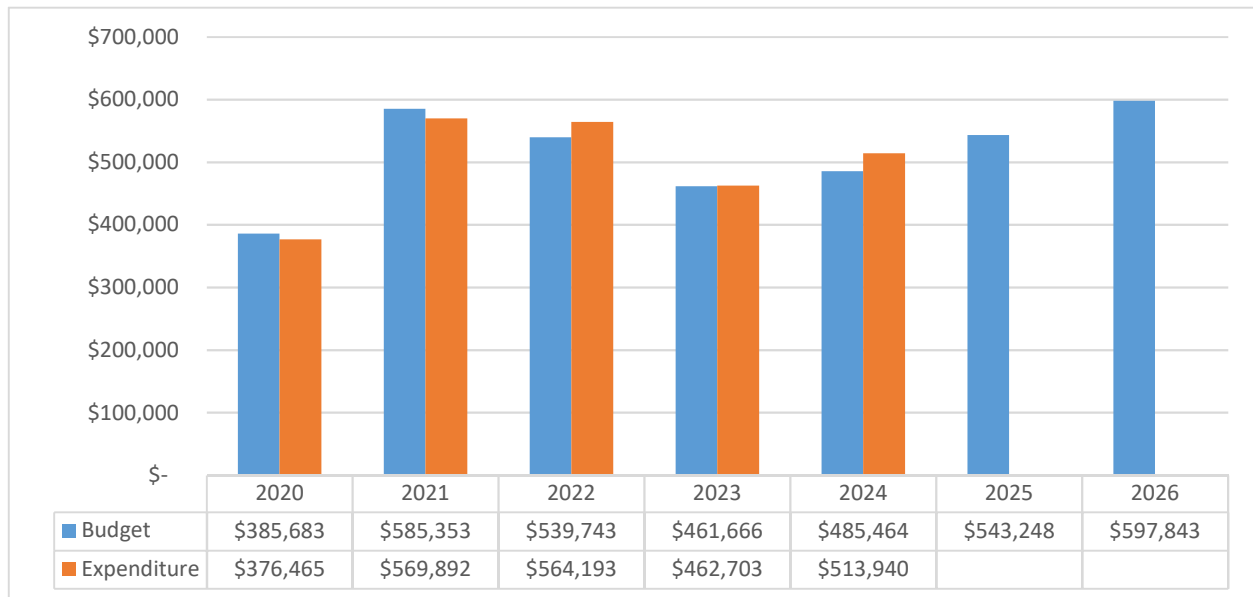
ACCOUNT DETAIL

		2022		2023		2024		2025		2026
FormattedAccount	Account Name	2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2026 Budget	
1000.30.3100.100.317.005.1421	DIST Attend/Parent Liaison Svcs Admin Sal	\$ 67,602	\$ 67,602	\$ 69,333	\$ 69,333	\$ 71,279	\$ 71,279	\$ 77,314	\$ 79,980	
1000.30.3100.400.317.005.1424	DIST Attend/Parent Liaison Svcs Cont Svcs	\$ 6,649	\$ -	\$ 7,000	\$ -	\$ 7,000	\$ -	\$ 7,000	\$ 7,000	
1000.30.3100.500.317.005.1425	DIST Attend/Parent Liaison Svcs Supplies	\$ -	\$ -	\$ -	\$ 957	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	

FUNCTION: Medical and Health Services

Code: 3200

Major Account: Pupil Services

Description*This function includes expenditure on school physicians, school nurses, and school medical supplies.***Historic Expenditure****Recent Trends**

There was a significant increase in expenditure FY21 as the district responded to the impact of COVID. This included additional nursing staff. Since FY21 the nursing staff, and medical supplies, had been reduced but were still above historical levels as the district managed the response to COVID. A state grant has offset one nursing position since FY23 but the amount offset has fluctuated.

Looking Ahead

The increase for FY26 includes turnover and contractual salary increases, including column changes, as well as new desktops for nursing staff.

FUNCTION: Medical and Health Services

Major Account: Pupil Services

ACCOUNT DETAIL

FormattedAccount	Account Name	2022		2023		2024		2025		2026
		Budget	Exp	Budget	Exp	Budget	Exp	Budget	Exp	Budget
1000.01.3200.110.322.005.1441	CES Med/Health Svcs Prof Sal	\$ 69,672	\$ 72,172	\$ 73,808	\$ 73,808	\$ 78,873	\$ 78,873	\$ 85,888	\$ 85,888	\$ 95,918
1000.01.3200.110.771.005.1441	CES Med/Health Svcs Prof Sal Subs	\$ 461	\$ 1,115	\$ -	\$ 1,125	\$ 1,000	\$ 525	\$ -	\$ -	\$ -
1000.01.3200.300.771.005.1443	CES Med/Health Svcs Otr Sal Subs	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
1000.01.3200.400.322.005.1444	CES Med/Health Svcs Cont Svcs	\$ 70	\$ 70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000.01.3200.500.322.005.1445	CES Med/Health Svcs Supplies	\$ 337	\$ 823	\$ 1,300	\$ 801	\$ 1,650	\$ 1,497	\$ 1,800	\$ 1,800	\$ 3,800
1000.01.3200.600.322.005.1446	CES Med/Health Svcs Otr Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11	\$ -	\$ -	\$ -
1000.02.3200.110.322.005.1441	HES Med/Health Svcs Prof Sal	\$ 69,789	\$ 128,271	\$ 69,611	\$ 57,188	\$ 61,113	\$ 79,338	\$ 88,423	\$ 88,423	\$ 95,918
1000.02.3200.110.771.005.1441	HES Med/Health Svcs Prof Sal Subs	\$ 879	\$ 3,862	\$ -	\$ 1,200	\$ 1,000	\$ 2,975	\$ 1,500	\$ 1,500	\$ 1,500
1000.02.3200.400.322.005.1444	HES Med/Health Svcs Cont Svcs	\$ 70	\$ 70	\$ -	\$ -	\$ -	\$ 237	\$ -	\$ -	\$ -
1000.02.3200.500.322.005.1445	HES Med/Health Svcs Supplies	\$ 1,114	\$ 1,762	\$ 3,454	\$ 2,281	\$ 3,454	\$ 2,626	\$ 3,454	\$ 3,454	\$ 5,300
1000.02.3200.600.322.005.1446	HES Med/Health Svcs Otr Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11	\$ -	\$ -	\$ -
1000.11.3200.110.322.005.1441	MRMS Med/Health Svcs Prof Sal	\$ 87,079	\$ 92,270	\$ 83,383	\$ 84,558	\$ 85,676	\$ 86,565	\$ 89,646	\$ 89,646	\$ 84,426
1000.11.3200.110.771.005.1441	MRMS Med/Health Svcs Prof Sal Subs	\$ 1,414	\$ 2,860	\$ -	\$ 10,442	\$ 1,000	\$ 3,200	\$ 1,500	\$ 1,500	\$ 1,500
1000.11.3200.500.322.005.1445	MRMS Med/Health Svcs Supplies	\$ 1,788	\$ 2,263	\$ 4,500	\$ 1,654	\$ 4,500	\$ 3,348	\$ 4,500	\$ 4,500	\$ 4,500
1000.22.3200.110.322.005.1441	MRHS Med/Health Svcs Prof Sal	\$ 160,198	\$ 166,823	\$ 146,876	\$ 150,933	\$ 160,301	\$ 160,406	\$ 163,724	\$ 163,724	\$ 196,004
1000.22.3200.110.771.005.1441	MRHS Med/Health Svcs Prof Sal Subs	\$ 600	\$ 1,200	\$ -	\$ 2,968	\$ 1,000	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
1000.22.3200.300.322.005.1443	MRHS Med/Health Svcs Otr Sal	\$ 1,497	\$ 1,497	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000.22.3200.300.771.005.1443	MRHS Med/Health Svcs Otr Sal Subs	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,500	\$ 1,500	\$ -
1000.22.3200.400.322.005.1444	MRHS Med/Health Svcs Cont Svcs	\$ 70	\$ 70	\$ -	\$ -	\$ -	\$ 7,655	\$ -	\$ -	\$ -
1000.22.3200.500.322.005.1445	MRHS Med/Health Svcs Supplies	\$ 1,828	\$ 6,830	\$ 3,478	\$ 3,028	\$ 3,478	\$ 2,006	\$ 3,478	\$ 3,478	\$ 4,678
1000.22.3200.600.322.005.1446	MRHS Med/Health Svcs Otr Exp	\$ 300	\$ 702	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -
1000.30.3200.100.322.005.1441	DIST Med/Health Svcs Prof Sals	\$ 131,674	\$ 70,597	\$ 75,256	\$ 64,856	\$ 80,419	\$ 69,434	\$ 74,835	\$ 74,835	\$ 91,299
1000.30.3200.400.322.005.1444	DIST Med/Health Svcs Cont Svcs	\$ 10,000	\$ 10,030	\$ -	\$ 7,598	\$ -	\$ 15,055	\$ 20,000	\$ 20,000	\$ 10,000
1000.30.3200.500.322.005.1445	DIST Med/Health Svcs Supplies	\$ 903	\$ 903	\$ -	\$ 165	\$ -	\$ -	\$ -	\$ -	\$ -
1000.30.3200.600.322.005.1446	DIST Med/Health Svcs Otr Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180	\$ -	\$ -	\$ -

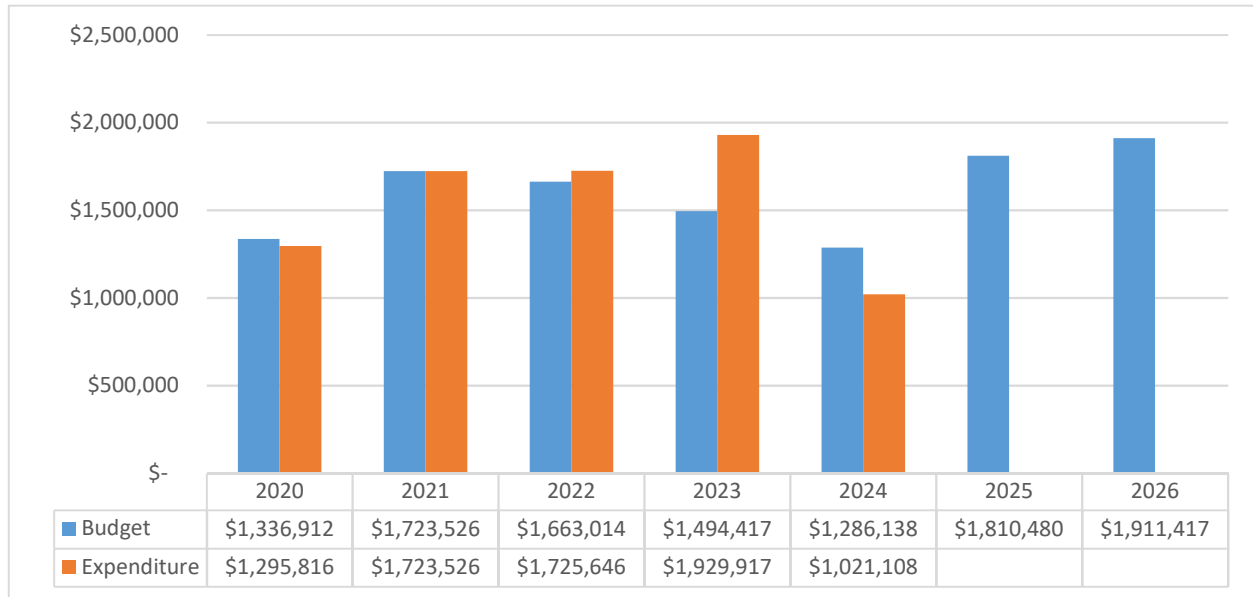
FUNCTION: Transportation

Code: 3300

Major Account: Pupil Services

Description

Expenditures for pupils transported to and from school regardless of distance. Expenditures may include: Salaries, student transportation supervisors, dispatchers, school bus drivers, and school bus maintenance personnel, salaries or the prorated share of salaries, clerical and support staff, fuel, lubrication, tires, and school bus maintenance, contracted services, insurance premiums for student transportation services

Historic Expenditure**Recent Trends**

In 2020 the district entered into an agreement with the Cape Cod Collaborative to provide transportation, costs were down in FY2020 but increased in FY21 as the district responded with the increased cleaning and route alterations required by COVID. After a competitive procurement, the district renewed the contract with the Collaborative for another five years. From FY21 to FY23 the district prepaid a year in advance for services, which complicates the picture. However, costs have increased by almost 50% since FY21 due to rising bus driver rates and fuel costs. The district has also increased the number of indistrict and out of district routes. Since FY22 to FY24 the district was able to

Looking Ahead

There has been an increase in the cost and number of out of district routes required in FY25, which are likely to continue into FY26. The increase in special education out of district placements may also lead to a further increase in the number of bus routes so the a budget increase has been maintained at the FY25 level.

FUNCTION: Transportation

Major Account: Pupil Services

ACCOUNT DETAIL

FormattedAccount	Account Name	2022		2023		2024		2025		2026
		Budget	Exp	Budget	Exp	Budget	Exp	Budget	Exp	Budget
1000.30.3300.200.165.001.1464	DIST Transp Clerical Sal	\$ 33,626	\$ 33,626	\$ 34,467	\$ 39,076	\$ 36,514	\$ 35,964	\$ 36,477	\$ 39,348	
1000.30.3300.300.600.002.1463	DIST Transp Otr Sal Spec Ed	\$ -	\$ -	\$ -	\$ 739	\$ 30,000	\$ -	\$ -	\$ -	
1000.30.3300.440.053.001.1464	DIST Homeless Transportation Cont Svcs	\$ -	\$ -	\$ -	\$ 75,200	\$ 40,000	\$ 6,300	\$ 40,000	\$ 40,000	
1000.30.3300.440.130.001.1464	DIST Transp Transportation - PrePays	\$ -	\$ 311,785	\$ -	\$ 700,000	\$ -	\$ -	\$ -	\$ -	
1000.30.3300.440.130.002.1464	DIST Transp Transportation Spec Ed - PrePays	\$ 194,563	\$ 387,262	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	
1000.30.3300.440.331.001.1464	DIST Transp Transportation Cont Svcs	\$ 1,022,405	\$ 660,407	\$ 1,058,404	\$ 769,355	\$ 666,781	\$ 423,710	\$ 1,155,160	\$ 1,180,354	
1000.30.3300.440.331.002.1464	DIST In Dist Transp Spec Ed	\$ 412,420	\$ 332,566	\$ 401,546	\$ 28,454	\$ 342,843	\$ 352,167	\$ 408,843	\$ 486,715	
1000.30.3300.440.332.001.1464	DIST Out of Dist Transp Reg Ed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,105	\$ -	\$ -	
1000.30.3300.440.332.002.1464	DIST Out of Dist Transp Spec Ed	\$ -	\$ -	\$ -	\$ 107,039	\$ 170,000	\$ 170,443	\$ 170,000	\$ 165,000	
1000.30.3300.440.599.001.1464	DIST Foster Care Transportation Cont Svcs	\$ -	\$ -	\$ -	\$ 9,750	\$ -	\$ 27,350	\$ -	\$ -	
1000.30.3300.500.331.002.1465	DIST In Dist Transp Spec Ed Supplies	\$ -	\$ -	\$ -	\$ 94	\$ -	\$ -	\$ -	\$ -	
1000.30.3300.600.331.001.1466	DIST Transp Other Expenditure	\$ -	\$ -	\$ -	\$ 210	\$ -	\$ 69	\$ -	\$ -	

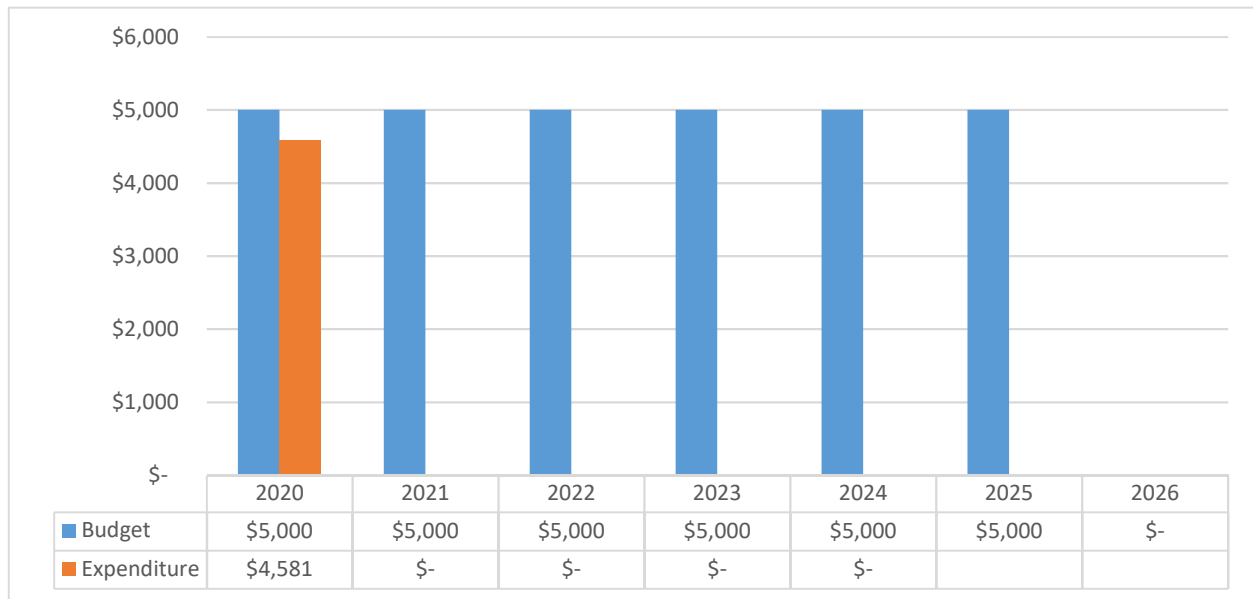
FUNCTION: Food Services

Code: 3400

Major Account: Pupil Services

Description

Food Services including Salaries, school lunch supervisors, food preparers, kitchen personnel, and aides, Food and supplies, Salaries or the prorated share of salaries, clerical and support staff, Contracted services, Dues and subscriptions, and Travel expenses for staff.

Historic Expenditure**Recent Trends**

The district uses the food service fund to cover all operational costs of the food service department. The revenue for the food service fund comes from state and federal reimbursement, and payment for meals. The only cost covered in the general fund is where student accounts are in deficit.

Looking Ahead

In recent years, the district has not needed to draw money from the general fund to offset student account deficits. All meals are now free due to state funding which makes it even less likely, as a result the budget has been reduced.

FUNCTION: Food Services

Major Account: Pupil Services

ACCOUNT DETAIL

		2022		2023		2024		2025		2026			
FormattedAccount	Account Name	2022 Budget		2022 Exp	2023 Budget		2023 Exp	2024 Budget		2024 Exp	2025 Budget	2026 Budget	
1000.30.3400.561.340.005.1486	DIST Food Svcs Negative Balances	\$	5,000	\$	-	\$	5,000	\$	-	\$	5,000	\$	-

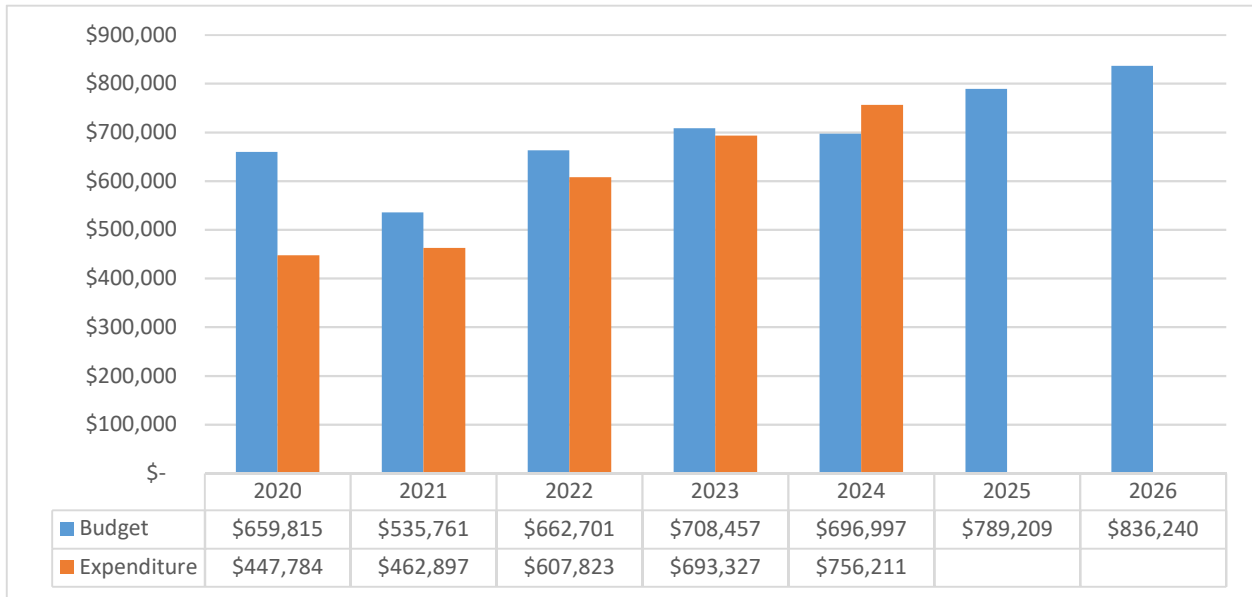
FUNCTION: Athletics & Intramural

Code: 3510

Major Account: Pupil Services

Description

Expenditures used to support Athletics, including: Salaries, coaches, trainers, and assistants in intramural and interscholastic sports, Contracted services, Transportation services for students to and from athletic events, Athletic rental services, Uniforms, Athletic supplies and materials, Dues and subscriptions, and Travel expenses for staff. These costs are offset by gate receipts.

Historic Expenditure**Recent Trends**

Expenses dropped in FY20, in part due to lower transportation costs. FY21 expenditure was reduced by restrictions on games caused by COVID. Expenditure is sometimes less than budget when not all sports/clubs run as provided for in the Unit A contract. Rates for coaches had not increased during the FY21-24 teacher contract, and received an increase in the FY25-28 contract to reflect market conditions.

Looking Ahead

All coaching positions in the contract are budgeted with the new rates for FY26. Historic budget surpluses/deficit in individual accounts have been corrected.

FUNCTION: Athletics & Intramural

Major Account: Pupil Services

ACCOUNT DETAIL

FormattedAccount	Account Name	2022		2023		2024		2025		2026
		Budget	Exp	Budget	Exp	Budget	Exp	Budget	Exp	Budget
1000.11.3510.330.380.005.1503	MRMS Ath & Intra Coach/Adv Sal	\$ 44,706	\$ 66,146	\$ 59,886	\$ 66,064	\$ 59,886	\$ 62,941	\$ 64,902	\$ 81,906	
1000.11.3510.400.352.005.1504	MRMS Ath & Intra Cont Svcs	\$ -	\$ -	\$ -	\$ 638	\$ -	\$ -	\$ -	\$ -	
1000.11.3510.400.380.005.1504	MRMS Ath & Intra Cont Svcs	\$ 1,060	\$ 880	\$ 3,000	\$ 7,310	\$ 3,000	\$ 5,233	\$ -	\$ 3,000	
1000.11.3510.440.380.005.1504	MRMS Ath & Intra Transportation	\$ 36,200	\$ 5,293	\$ 11,148	\$ 7,297	\$ 11,148	\$ 7,156	\$ 11,148	\$ 11,148	
1000.11.3510.500.380.005.1505	MRMS Ath & Intra Supplies	\$ 4,989	\$ 6,060	\$ 13,953	\$ 18,413	\$ 13,953	\$ 8,537	\$ 13,953	\$ 13,953	
1000.11.3510.600.380.005.1506	MRMS Ath & Intra Otr Exp	\$ 3,117	\$ 6,455	\$ 9,000	\$ -	\$ 9,000	\$ 5,100	\$ 9,000	\$ 9,000	
1000.22.3510.110.350.005.1501	MRHS Ath & Intra Prof Sal	\$ 100,988	\$ 100,988	\$ 101,896	\$ 103,116	\$ 105,471	\$ 105,877	\$ 115,215	\$ 118,432	
1000.22.3510.200.350.005.1502	MRHS Ath & Intra Clerical Sal	\$ 8,153	\$ 8,153	\$ 8,758	\$ 8,693	\$ 9,287	\$ 9,287	\$ 11,199	\$ 11,171	
1000.22.3510.300.350.005.1503	MRHS Ath & Intra Otr Sal	\$ 50,536	\$ 49,900	\$ 50,015	\$ 50,837	\$ 51,390	\$ 58,824	\$ 62,702	\$ 43,426	
1000.22.3510.330.351.005.1503	MRHS Ath & Intra Coach/Adv Sal Soccer (B)	\$ 10,678	\$ 10,678	\$ 18,356	\$ 12,373	\$ 18,356	\$ 12,797	\$ 13,996	\$ 13,581	
1000.22.3510.330.352.005.1503	MRHS Ath & Intra Coach/Adv Sal Athletics	\$ 3,669	\$ 3,669	\$ -	\$ -	\$ -	\$ -	\$ 1,854	\$ 5,419	
1000.22.3510.330.353.005.1503	MRHS Ath & Intra Coach/Adv Sal Soccer (G)	\$ 19,093	\$ 9,207	\$ 4,192	\$ 10,685	\$ 4,192	\$ 22,991	\$ 17,490	\$ 13,581	
1000.22.3510.330.354.005.1503	MRHS Ath & Intra Coach/Adv Sal Winter Trk (B)	\$ 19,988	\$ 17,764	\$ 21,261	\$ 19,885	\$ 21,261	\$ 19,471	\$ 21,748	\$ 20,573	
1000.22.3510.330.356.005.1503	MRHS Ath & Intra Coach/Adv Sal Bball (B)	\$ 13,339	\$ 16,634	\$ 19,770	\$ 18,411	\$ 19,770	\$ 22,381	\$ 24,622	\$ 25,934	
1000.22.3510.330.357.005.1503	MRHS Ath & Intra Coach/Adv Sal Bball (G)	\$ 9,585	\$ 8,275	\$ 12,259	\$ 15,277	\$ 12,259	\$ 11,187	\$ 12,988	\$ 25,934	
1000.22.3510.330.358.005.1503	MRHS Ath & Intra Coach/Adv Sal Cheer	\$ 5,090	\$ 10,180	\$ 11,194	\$ 11,194	\$ 11,194	\$ 11,694	\$ 12,244	\$ 12,528	
1000.22.3510.330.359.005.1503	MRHS Ath & Intra Coach/Adv Sal Fball	\$ 16,307	\$ 15,910	\$ 17,423	\$ 15,269	\$ 17,423	\$ 15,920	\$ 17,411	\$ 24,814	
1000.22.3510.330.361.005.1503	MRHS Ath & Intra Coach/Adv Sal Ice (B)	\$ -	\$ 5,597	\$ 5,597	\$ 5,597	\$ 5,597	\$ 6,097	\$ 6,122	\$ 14,312	
1000.22.3510.330.362.005.1503	MRHS Ath & Intra Coach/Adv Sal BaseBall	\$ 8,996	\$ 12,093	\$ 11,025	\$ 13,024	\$ 11,025	\$ 14,106	\$ 16,563	\$ 18,272	
1000.22.3510.330.363.005.1503	MRHS Ath & Intra Coach/Adv Sal SoftBall	\$ 9,353	\$ 9,707	\$ 13,230	\$ 11,609	\$ 13,230	\$ 11,403	\$ 12,697	\$ 13,581	
1000.22.3510.330.364.005.1503	MRHS Ath & Intra Coach/Adv Sal Field Hky	\$ 8,062	\$ 8,062	\$ 11,025	\$ 8,279	\$ 11,025	\$ 4,882	\$ 5,340	\$ 21,027	
1000.22.3510.330.365.005.1503	MRHS Ath & Intra Coach/Adv Sal Sail	\$ 9,660	\$ 8,907	\$ 7,208	\$ 9,914	\$ 7,208	\$ 10,556	\$ 10,843	\$ 10,955	
1000.22.3510.330.366.005.1503	MRHS Ath & Intra Coach/Adv Sal Volleyball	\$ -	\$ -	\$ -	\$ 5,088	\$ -	\$ 5,597	\$ 11,924	\$ 13,581	
1000.22.3510.330.369.005.1503	MRHS Ath & Intra Coach/Adv Sal Xcountry (B)	\$ 6,158	\$ 6,097	\$ 6,097	\$ 6,097	\$ 6,097	\$ 4,669	\$ 5,107	\$ 6,264	
1000.22.3510.330.371.005.1503	MRHS Ath & Intra Coach/Adv Sal Lacrosse	\$ 14,250	\$ 17,811	\$ 24,272	\$ 21,828	\$ 24,272	\$ 24,651	\$ 19,108	\$ 27,162	
1000.22.3510.330.372.005.1503	MRHS Ath & Intra Coach/Adv Sal Tennis (B)	\$ 11,299	\$ 10,687	\$ 10,479	\$ 10,687	\$ 10,479	\$ 11,694	\$ 11,689	\$ 12,528	
1000.22.3510.330.374.005.1503	MRHS Ath & Intra Coach/Adv Sal Golf (B)	\$ 25,925	\$ 19,621	\$ 19,828	\$ 19,828	\$ 19,828	\$ 20,578	\$ 22,096	\$ 21,910	
1000.22.3510.400.352.005.1504	MRHS Ath & Intra Cont Svcs	\$ 3,467	\$ 7,329	\$ -	\$ 64,155	\$ -	\$ 38,626	\$ 65,000	\$ 60,000	
1000.22.3510.440.381.005.1504	MRHS Ath & Intra Transportation	\$ 95,022	\$ 39,869	\$ 100,000	\$ 47,040	\$ 80,000	\$ 55,889	\$ 80,000	\$ 70,000	
1000.22.3510.500.352.005.1505	MRHS Ath & Intra Supplies	\$ 45,746	\$ 43,274	\$ 49,950	\$ 43,699	\$ 53,010	\$ 51,725	\$ 58,813	\$ 58,813	
1000.22.3510.600.381.005.1506	MRHS Ath & Intra Otr Exp	\$ 77,265	\$ 82,578	\$ 87,635	\$ 61,018	\$ 87,635	\$ 116,341	\$ 53,435	\$ 53,435	

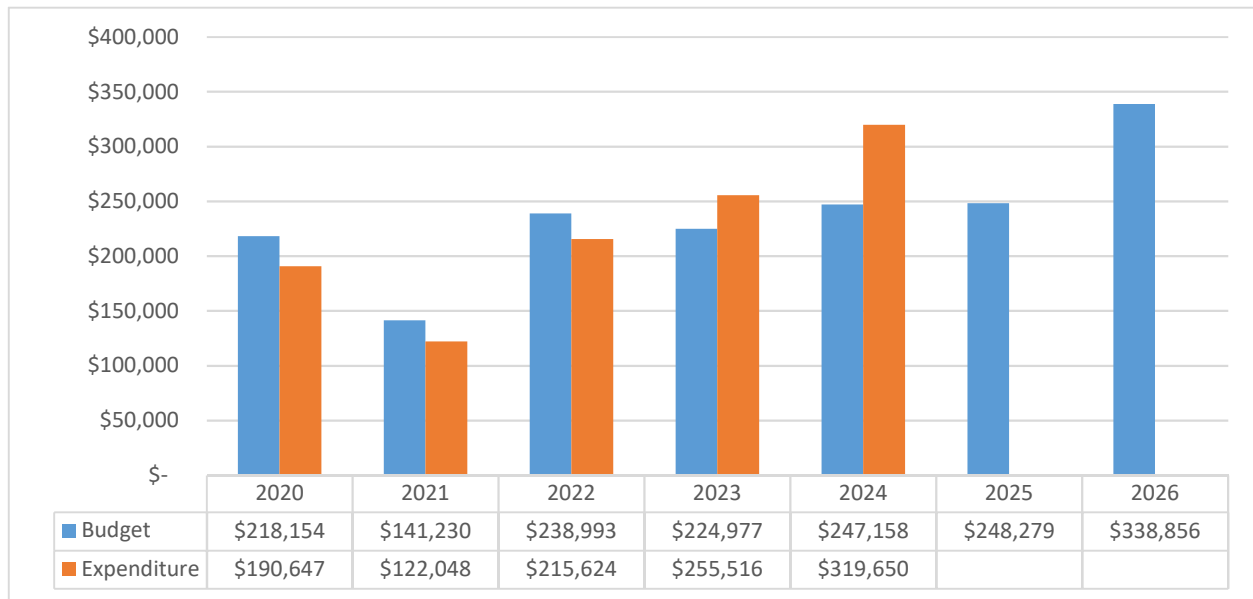
FUNCTION: Other Student Activities

Code: 3520

Major Account: Pupil Services

Description

Record only the expenditures from appropriated funds used to support Other Student Activities (3520), including: Salaries, musical directors, drama coaches, and other extra-curricular personnel, Salaries or the prorated share of salaries, clerical and support staff, Printing, Dues and subscriptions, Supplies and materials, Transportation services for students to and from activities, and Travel expenses for staff

Historic Expenditure**Recent Trends**

Historically, budget tended to exceed expenditure, particularly in FY21 when the district was responding to COVID. However, from FY23, there has been an increased interest in afterschool clubs and activities.

Looking Ahead

The new Unit A contract increased the rates for enrichment club instructors and for other after school activity 'coaches'. This is combined with an increased interest in such activities both from students and teachers. The FY26 budget has been increased to bring it in line with historic expenditure.

FUNCTION: Other Student Activities

Major Account: Pupil Services

ACCOUNT DETAIL

FormattedAccount	Account Name	2022		2023		2024		2025		2026
		Budget	Exp	Budget	Exp	Budget	Exp	Budget	Exp	Budget
1000.01.3520.330.385.005.1523	CES Otr Std Acts Coach/Adv Sal	\$ 26,500	\$ 16,504	\$ 18,208	\$ 36,010	\$ 17,383	\$ 49,460	\$ 30,047	\$ 55,273	
1000.01.3520.500.385.005.1525	CES Otr Std Acts Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 292	\$ -	\$ -	
1000.01.3520.600.385.005.1526	CES Otr Std Acts Otr Exp	\$ -	\$ -	\$ 3,300	\$ -	\$ 3,300	\$ 2,533	\$ 3,300	\$ 3,000	
1000.02.3520.330.385.005.1523	HES Otr Std Acts Coach/Adv Sal	\$ 23,002	\$ 23,828	\$ 17,465	\$ 32,291	\$ 15,744	\$ 45,175	\$ 20,138	\$ 48,440	
1000.02.3520.500.385.005.1525	HES Otr Std Acts Supplies	\$ -	\$ -	\$ -	\$ 1,453	\$ -	\$ 1,265	\$ -	\$ -	
1000.02.3520.600.385.005.1526	HES Otr Std Acts Otr Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45	\$ -	\$ -	
1000.11.3520.330.385.005.1523	MRMS Otr Std Acts Coach/Adv Sal	\$ 52,567	\$ 48,326	\$ 49,716	\$ 61,281	\$ 52,041	\$ 59,357	\$ 39,435	\$ 63,285	
1000.11.3520.400.385.005.1524	MRMS Otr Std Acts Cont Svcs	\$ -	\$ -	\$ -	\$ 4,021	\$ -	\$ 4,070	\$ -	\$ -	
1000.11.3520.500.385.005.1525	MRMS Otr Std Acts Supplies	\$ -	\$ -	\$ -	\$ 302	\$ -	\$ 470	\$ -	\$ -	
1000.11.3520.600.385.005.1526	MRMS Otr Std Acts Otr Exp	\$ 6,800	\$ 3,200	\$ 6,800	\$ 445	\$ 6,800	\$ 591	\$ 6,800	\$ 6,800	
1000.22.3520.330.385.005.1523	MRHS Otr Std Acts Coach/Adv Sal	\$ 114,774	\$ 106,445	\$ 114,138	\$ 109,434	\$ 131,540	\$ 137,516	\$ 128,209	\$ 141,708	
1000.22.3520.400.385.005.1524	MRHS Otr Std Acts Cont Svcs	\$ 4,497	\$ 6,843	\$ -	\$ 4,933	\$ 5,000	\$ 6,220	\$ 5,000	\$ 8,500	
1000.22.3520.500.385.005.1523	MRHS Otr Std Acts Supplies	\$ 9,851	\$ 9,442	\$ 15,350	\$ 4,205	\$ 15,350	\$ 8,435	\$ 15,350	\$ 11,850	
1000.22.3520.600.385.005.1526	MRHS Otr Std Acts Other Exp	\$ 1,002	\$ 1,035	\$ -	\$ 1,143	\$ -	\$ 4,220	\$ -	\$ -	

FUNCTION: School Security

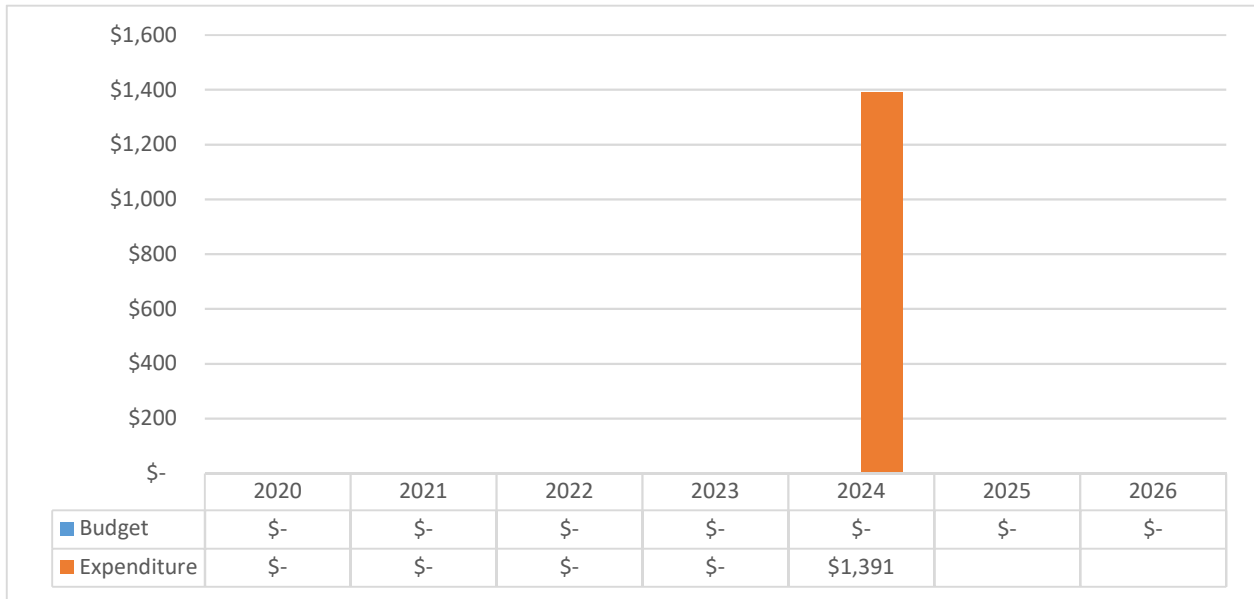
Code: 3600

Major Account: Pupil Services

Description

Expenditures for School Security (3600) including salaries and expenses for school police, hall monitors, and security personnel.

Historic Expenditure



Recent Trends

This function is rarely used by the district. Occassionally this function has been use for costs related to security cameras but they are more accurately reported as function 4225: Building Security System.

Looking Ahead

No expenditure planned for FY26.

FUNCTION: School Security

Major Account: Pupil Services

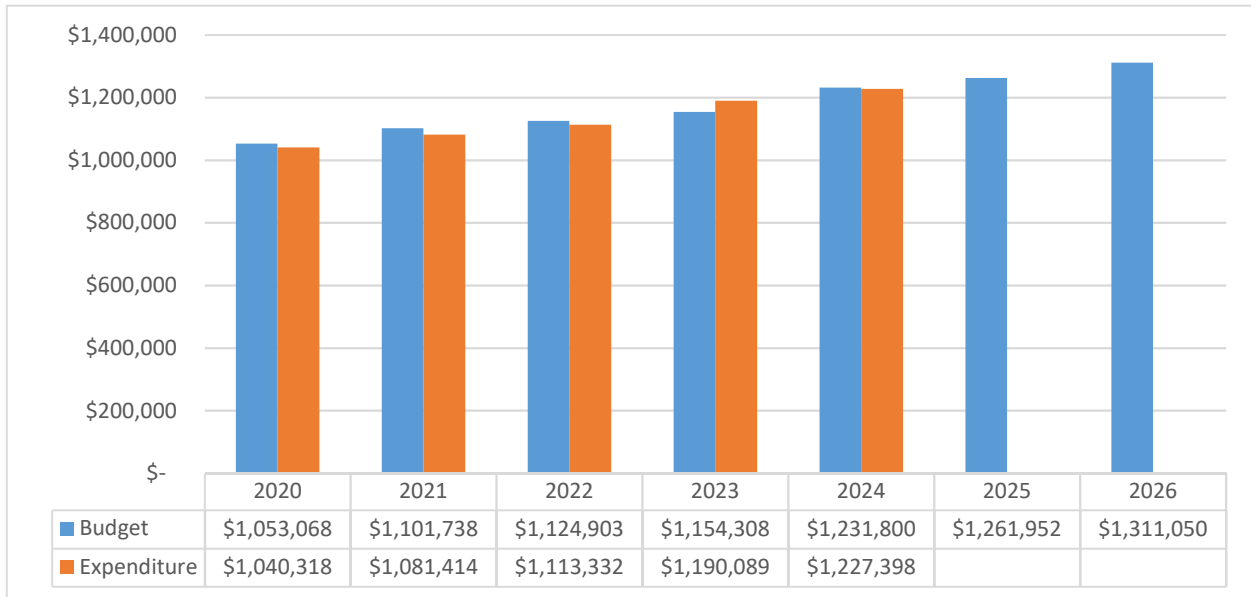
ACCOUNT DETAIL

		2022		2023		2024		2025		2026
FormattedAccount	Account Name	2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2026 Budget	
1000.22.3600.400.790.005.1544	MRHS Sch Security Cont Svcs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,391	\$ -	\$ -	

FUNCTION: Custodial Services

Code: 4110

Major Account: Operations and Maintenance

Description*Expenditure for custodial services including salaries and expenses of custodians, janitors, and truck drivers.***Historic Expenditure****Recent Trends**

Expenditure has tended to track very closely to budget since 2017, though there have been small budget deficits. The budgets were increased in FY22 to reflect the increased cleaning required due to COVID, although much of this was paid for by State and Federal grants. Since FY21, there was surplus each year, and FY25 budget was reduced to reflect this.

Looking Ahead

To date FY25 seems to be running below FY24 for expenditure, and is expected to finish under budget (though there is a wide confidence range in the prediction model). No increase is planned for FY26 budget, except contractual salary increases, although there is some calibration of budgets between buildings.

FUNCTION: Custodial Services

Major Account: Operations and Maintenance

ACCOUNT DETAIL

FormattedAccount	Account Name	2022		2023		2024		2025		2026
		2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2026 Budget	
1000.01.4110.300.770.005.1563	CES Custodial Svcs Otr Sal	\$ 155,534	\$ 154,860	\$ 162,098	\$ 163,583	\$ 171,734	\$ 169,955	\$ 178,146	\$ 176,571	
1000.01.4110.300.771.005.1563	CES Custodial Svcs Otr Sal Subs	\$ 9,481	\$ 20,281	\$ 5,800	\$ 24,471	\$ 10,000	\$ 20,154	\$ 12,000	\$ 12,000	
1000.01.4110.400.770.005.1564	CES Custodial Svcs Cont Svcs	\$ -	\$ -	\$ -	\$ 367	\$ -	\$ 82	\$ -	\$ -	
1000.01.4110.500.770.005.1565	CES Custodial Svcs Supplies	\$ 2,419	\$ 2,862	\$ 367	\$ 7,180	\$ 367	\$ 6,390	\$ -	\$ 11,200	
1000.01.4110.580.770.005.1565	CES Custodial Svcs Cleaning Products	\$ 10,633	\$ 3,569	\$ 9,000	\$ 3,654	\$ 9,000	\$ 6,152	\$ 8,000	\$ -	
1000.02.4110.300.770.005.1563	HES Custodial Svcs Otr Sal	\$ 256,122	\$ 256,400	\$ 273,410	\$ 265,354	\$ 277,355	\$ 280,721	\$ 282,070	\$ 311,706	
1000.02.4110.300.771.005.1563	HES Custodial Svcs Otr Sal Subs	\$ 35,137	\$ 45,834	\$ 15,946	\$ 31,952	\$ 20,000	\$ 28,089	\$ 24,000	\$ 24,000	
1000.02.4110.400.770.005.1564	HES Custodial Svcs Cont Svcs	\$ 308	\$ 358	\$ -	\$ 246	\$ -	\$ 180	\$ -	\$ -	
1000.02.4110.500.770.005.1565	HES Custodial Svcs Supplies	\$ -	\$ -	\$ -	\$ 7,399	\$ -	\$ 21,715	\$ -	\$ 1,200	
1000.02.4110.580.770.005.1565	HES Custodial Svcs Cleaning Products	\$ 16,000	\$ 11,384	\$ 24,000	\$ 16,102	\$ 24,000	\$ 4,045	\$ 19,000	\$ 22,000	
1000.11.4110.300.770.005.1563	MRMS Custodial Svcs Otr Sal	\$ 222,716	\$ 212,218	\$ 251,146	\$ 240,180	\$ 265,086	\$ 251,238	\$ 270,632	\$ 281,846	
1000.11.4110.300.771.005.1563	MRMS Custodial Svcs Otr Sal Subs	\$ 24,396	\$ 42,325	\$ 24,396	\$ 30,914	\$ 30,000	\$ 25,846	\$ 36,000	\$ 36,000	
1000.11.4110.400.770.005.1564	MRMS Custodial Svcs Cont Svcs	\$ -	\$ 179	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1000.11.4110.580.770.005.1565	MRMS Custodial Svcs Cleaning Products	\$ 29,436	\$ 14,703	\$ 25,000	\$ 19,899	\$ 25,000	\$ 23,951	\$ 25,000	\$ 23,200	
1000.22.4110.300.770.005.1563	MRHS Custodial Svcs Otr Sal	\$ 290,882	\$ 281,588	\$ 294,116	\$ 311,860	\$ 322,258	\$ 327,612	\$ 328,104	\$ 333,127	
1000.22.4110.300.771.005.1563	MRHS Custodial Svcs Otr Sal Subs	\$ 26,000	\$ 39,005	\$ 26,000	\$ 37,493	\$ 35,000	\$ 33,766	\$ 42,000	\$ 42,000	
1000.22.4110.400.770.005.1564	MRHS Custodial Svcs Cont Svcs	\$ 85	\$ 2,374	\$ 85	\$ -	\$ -	\$ -	\$ -	\$ -	
1000.22.4110.580.770.005.1565	MRHS Custodial Svcs Cleaning Products	\$ 35,000	\$ 19,349	\$ 30,000	\$ 23,425	\$ 30,000	\$ 16,903	\$ 25,000	\$ 23,200	
1000.30.4110.500.770.005.1565	DIST Custodial Svcs Supplies	\$ 6,032	\$ 6,046	\$ 2,190	\$ 6,009	\$ 12,000	\$ 10,598	\$ 12,000	\$ 13,000	
1000.30.4110.600.770.005.1566	DIST Custodial Svcs Otr Exp	\$ 4,722	\$ -	\$ 10,754	\$ -	\$ -	\$ -	\$ -	\$ -	

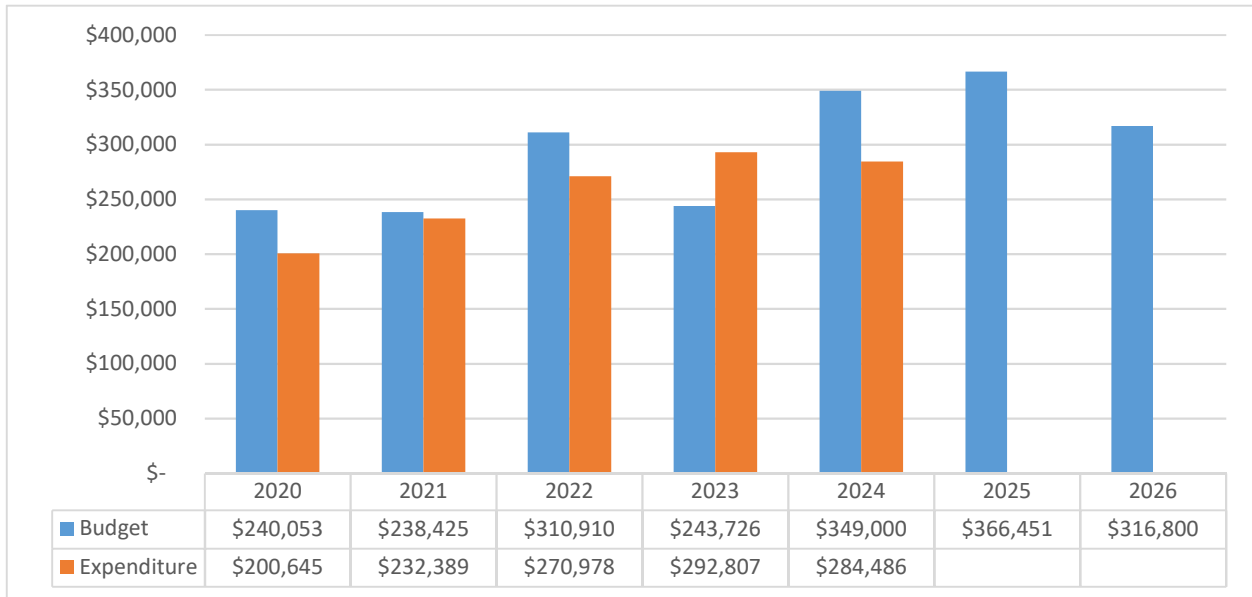
FUNCTION: Heating

Code: 4120

Major Account: Operations and Maintenance

Description

Heating of Buildings including the cost of coal, fuel oil, gas, steam, and wood as well as the cost of contracted services.

Historic Expenditure**Recent Trends**

Expenditure on heating has generally been relatively steady and below budget. There was an increase from FY21 to FY23 of around 26%, however, that did not increase into FY24 where the expenditure was below budget. The district buys gas collectively with the Town of Harwich and the Town of Chatham.

Looking Ahead

The district's current contract for supply of gas, with Sprague, will expire in April 2025, the district is currently reviewing market data to determine the best time and rate to enter into a new agreement. Delivery is provided by National Grid. At the moment (Nov2024) costs are not expected to increase significantly so the budget has been reduced to be closer to the recent historic average. An additional 10% is included to allow for price fluctuations.

FUNCTION: Heating

Major Account: Operations and Maintenance

ACCOUNT DETAIL

		2022		2023		2024		2025		2026
FormattedAccount	Account Name	2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2026 Budget	
1000.01.4120.633.773.005.1576	CES Heating Gas Heat	\$ 43,000	\$ 34,267	\$ 43,000	\$ 46,883	\$ 52,000	\$ 47,776	\$ 54,600	\$ 51,700	
1000.02.4120.633.773.005.1576	HES Heating Gas Heat	\$ 73,500	\$ 91,934	\$ 70,187	\$ 78,952	\$ 107,000	\$ 75,725	\$ 112,351	\$ 84,700	
1000.11.4120.633.773.005.1576	MRMS Heating Gas Heat	\$ 68,607	\$ 49,915	\$ 73,607	\$ 64,304	\$ 80,500	\$ 78,282	\$ 84,525	\$ 78,100	
1000.22.4120.633.773.005.1576	MRHS Heating Gas Heat	\$ 125,803	\$ 94,862	\$ 56,932	\$ 102,668	\$ 109,500	\$ 82,703	\$ 114,975	\$ 102,300	

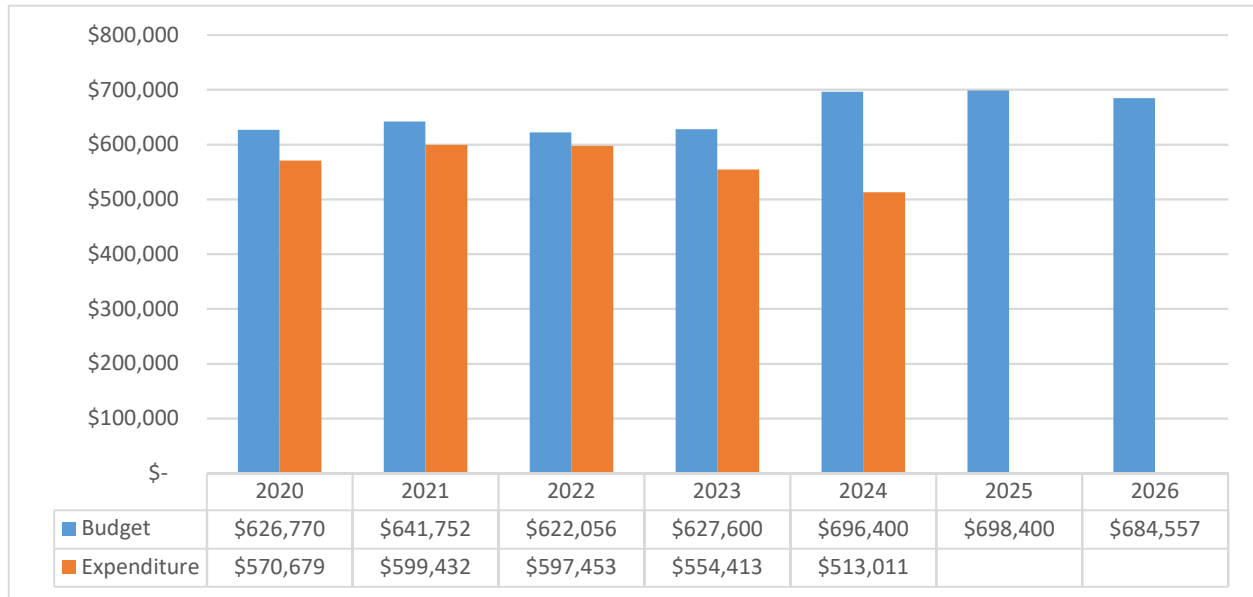
FUNCTION: Utilities

Code: 4130

Major Account: Operations and Maintenance

Description

This function includes the cost of electricity, telephone service, water, trash disposal, sewage, hazardous waste disposal, and non-heating fuels.

Historic Expenditure**Recent Trends**

Since 2013 expenditure in this function has been relatively steady, with two peaks, the first from FY15 to FY17 and the second in FY22. Participation in collective purchasing agreement for electricity and a new contract of phone services has kept costs down. The district used surplus in FY24 to purchase desk phones outright (instead of leasing them). The district continues to see rebates from the Cape & Vineyard Electric Cooperative solar energy projects, including those on MRHS and HES.

Looking Ahead

The district is now in a contract for electricity supply through the Cape Light Compact until July 2026 which should keep electricity prices level (although this is only for supply, while delivery is provided through the utility company, Eversource). The majority of the district's phone services are now under one contract with Harbor Networks. Expenditure is not expected to increase for FY26. The multi year forecast suggest that even at the high confidence bound expenditure in FY26 would be below FY25 budget (by around \$20,000), so no increase is planned.

FUNCTION: Utilities

Major Account: Operations and Maintenance

ACCOUNT DETAIL

FormattedAccount	Account Name	2022		2023		2024		2025		2026
		Budget	Exp	Budget	Exp	Budget	Exp	Budget	Exp	Budget
1000.01.4130.500.775.005.1586	CES Utilities Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,146	\$ -	\$ -	\$ -
1000.01.4130.635.775.005.1586	CES Utilities Electricity	\$ 42,600	\$ 56,867	\$ 52,600	\$ 44,647	\$ 58,600	\$ 37,381	\$ 58,600	\$ 47,000	
1000.01.4130.636.775.005.1586	CES Utilities Telephone	\$ 4,675	\$ 5,010	\$ 7,000	\$ 8,547	\$ 9,000	\$ 9,357	\$ 9,000	\$ 9,300	
1000.02.4130.500.775.005.1586	HES Utilities Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,861	\$ -	\$ -	
1000.02.4130.635.775.005.1586	HES Utilities Electricity	\$ 69,871	\$ 54,308	\$ 70,000	\$ 71,713	\$ 67,800	\$ 51,376	\$ 67,800	\$ 84,000	
1000.02.4130.636.775.005.1586	HES Utilities Telephone	\$ 7,575	\$ 5,177	\$ 7,000	\$ 11,712	\$ 11,000	\$ 13,502	\$ 11,000	\$ 13,520	
1000.11.4130.500.775.005.1586	MRMS Utilities Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,149	\$ -	\$ -	
1000.11.4130.635.775.005.1586	MRMS Utilities Electricity	\$ 93,821	\$ 72,641	\$ 100,000	\$ 10,845	\$ 95,000	\$ 12,197	\$ 95,000	\$ 109,000	
1000.11.4130.636.775.005.1586	MRMS Utilities Telephone	\$ 8,625	\$ 5,010	\$ 8,000	\$ 10,025	\$ 12,000	\$ 4,496	\$ 12,000	\$ 12,700	
1000.22.4130.635.775.005.1586	MRHS Utilities Electricity	\$ 259,997	\$ 293,327	\$ 260,000	\$ 273,114	\$ 320,000	\$ 255,985	\$ 320,000	\$ 300,000	
1000.22.4130.636.775.005.1586	MRHS Utilities Telephone	\$ 47,446	\$ 29,894	\$ 40,000	\$ 30,514	\$ 40,000	\$ 26,739	\$ 35,000	\$ 22,387	
1000.30.4130.420.806.005.1584	DIST Utilities Property Services	\$ 55,000	\$ 54,572	\$ 55,000	\$ 61,442	\$ 55,000	\$ 59,345	\$ 60,000	\$ 60,000	
1000.30.4130.500.775.005.1586	DIST Utilities Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,149	\$ -	\$ -	
1000.30.4130.636.775.005.1586	DIST Utilities Telephone	\$ 12,446	\$ 4,309	\$ 8,000	\$ 8,473	\$ 8,000	\$ 13,596	\$ 8,000	\$ 6,650	
1000.30.4130.637.775.005.1586	DIST Utilities Water	\$ 20,000	\$ 16,338	\$ 20,000	\$ 23,381	\$ 20,000	\$ 12,729	\$ 22,000	\$ 20,000	

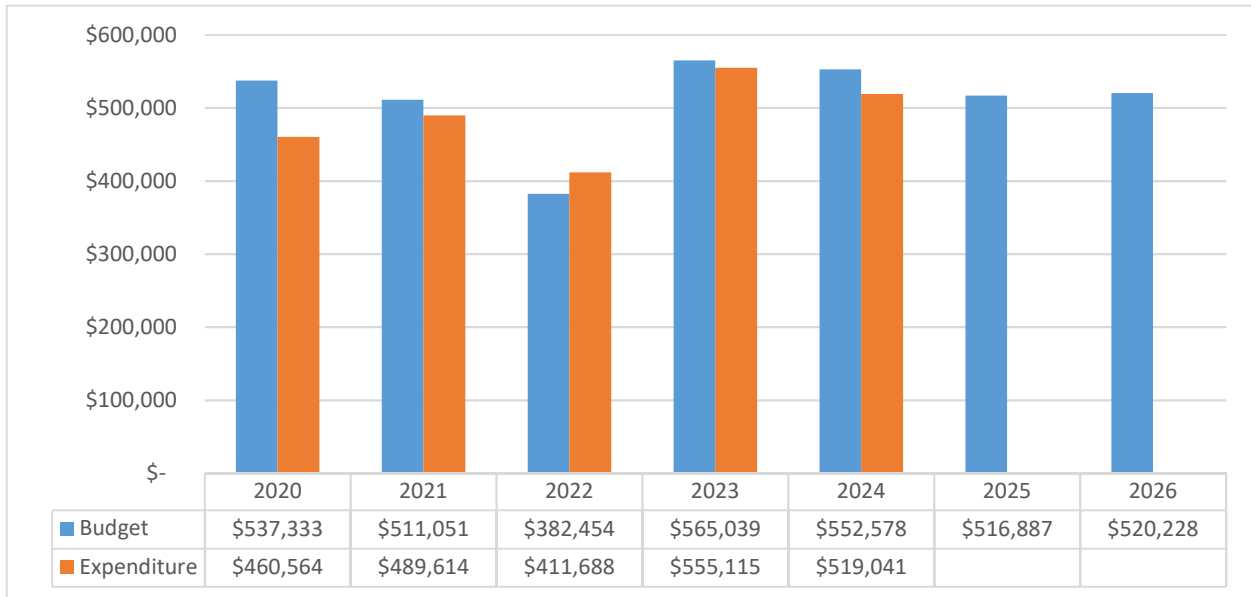
FUNCTION: Maintenance Of Buildings

Code: 4220

Major Account: Operations and Maintenance

Description

This function includes the salaries and expenses of building maintenance personnel, engineers, licensed tradespeople, painters, etc.

Historic Expenditure**Recent Trends**

Expenditure has tended to be below budget in Maintenance of Buildings, although the gap has narrowed since FY19. In FY23 expenditure was close to or actually at budget. There has been fluctuation between contracted services and supplies in this account, there has also been some confusion between what counts as 'maintenance of building' vs 'maintenance of equipment'. For example, in FY24 the district spent over \$40K in supplies and equipment for repair of an RTU at the high school.

Looking Ahead

To the end of October FY25, expenditure has tracked close to the district's forecast. If it stays on this trajectory, expenditure would end slightly below budget. If the district is able to move forward with the Middle School Siding project, we would expect a drop in this type of expenditure. No change to the budget.

FUNCTION: Maintenance Of Buildings

Major Account: Operations and Maintenance

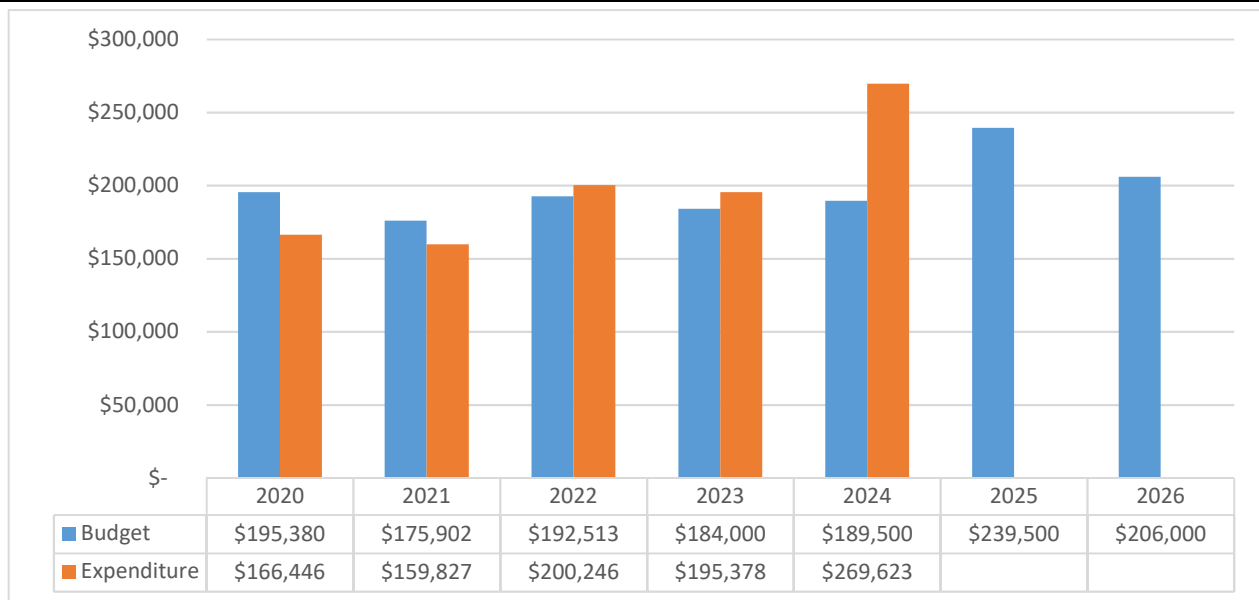
ACCOUNT DETAIL

FormattedAccount	Account Name	2022		2023		2024		2025		2026
		Budget	Exp	Budget	Exp	Budget	Exp	Budget	Exp	Budget
1000.01.4220.400.800.005.1604	CES Maint Of Bldgs Cont Svcs	\$ 26,759	\$ 32,113	\$ 40,000	\$ 35,355	\$ 40,000	\$ 25,535	\$ 40,000	\$ 35,000	
1000.01.4220.500.800.005.1605	CES Maint Of Bldgs Supplies	\$ 2,000	\$ 995	\$ 2,000	\$ 6,918	\$ 2,000	\$ 2,755	\$ 2,000	\$ 2,000	
1000.01.4220.600.800.005.1605	CES Maint Of Bldgs Otr Exp	\$ 1,100	\$ 1,100	\$ 700	\$ 150	\$ 700	\$ 485	\$ 700	\$ 1,000	
1000.02.4220.400.800.005.1604	HES Maint Of Bldgs Cont Svcs	\$ 52,484	\$ 48,039	\$ 96,000	\$ 79,222	\$ 96,000	\$ 54,827	\$ 96,000	\$ 80,000	
1000.02.4220.500.800.005.1605	HES Maint Of Bldgs Supplies	\$ 17,301	\$ 18,375	\$ 26,000	\$ 19,456	\$ 26,000	\$ 10,800	\$ 6,000	\$ 6,000	
1000.02.4220.600.800.005.1605	HES Maint Of Bldgs Otr Exp	\$ 4,205	\$ 3,985	\$ 500	\$ 175	\$ 500	\$ 4	\$ 500	\$ 1,000	
1000.11.4220.400.800.005.1604	MRMS Maint Of Bldgs Cont Svcs	\$ 76,004	\$ 94,116	\$ 92,000	\$ 115,215	\$ 77,000	\$ 101,771	\$ 77,000	\$ 120,500	
1000.11.4220.500.800.005.1605	MRMS Maint Of Bldgs Supplies	\$ 10,750	\$ 18,639	\$ 3,000	\$ 33,992	\$ 3,000	\$ 19,764	\$ 3,000	\$ 3,000	
1000.11.4220.600.800.005.1605	MRMS Maint Of Bldgs Otr Exp	\$ 1,460	\$ 1,460	\$ -	\$ 696	\$ -	\$ -	\$ -	\$ 500	
1000.22.4220.420.800.005.1604	MRHS Maint Of Bldgs Property Services	\$ 48,138	\$ 58,048	\$ 166,000	\$ 129,890	\$ 166,000	\$ 65,680	\$ 140,000	\$ 70,000	
1000.22.4220.500.800.005.1605	MRHS Maint Of Bldgs Supplies	\$ 11,465	\$ 14,957	\$ 4,000	\$ 12,978	\$ 4,000	\$ 110,387	\$ 4,000	\$ 50,500	
1000.30.4220.300.760.005.1603	DIST Maint Of Bldgs Otr Sal	\$ 92,587	\$ 92,733	\$ 94,839	\$ 95,120	\$ 97,378	\$ 97,673	\$ 107,687	\$ 110,728	
1000.30.4220.400.760.005.1604	DIST Maint Of Bldgs Cont Svcs	\$ 34,202	\$ 27,128	\$ 36,000	\$ 25,948	\$ 36,000	\$ 27,433	\$ 36,000	\$ 36,000	
1000.30.4220.500.760.005.1605	DIST Maint Of Bldgs Supplies	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ 1,926	\$ 4,000	\$ 4,000	

FUNCTION: Maintenance Of Grounds

Code: 4210

Major Account: Operations and Maintenance

Description*Expenditures include the cost of salaries and expenses of groundskeepers, equipment operators, and aides.***Historic Expenditure****Recent Trends**

Until FY21, expenditure tended to end the year around \$160K, primarily made up of payments to the Town of Harwich (Cranberry Valley) and the Town of Chatham for ground maintenance. Expenditure in this function was inflated by an incorrectly charged invoice related to HVAC maintenance over several years (FY22: \$16,475, FY23:\$19,719,FY24:\$55,233)

Looking Ahead

Both Towns requested that the district no longer use their services for grounds maintenance. The district conducted a procurement and selected a new vendor for the general maintenance of the fields and grounds. \$40K had been added to the budget to prepare for an increase in costs, however, the actual new contractual costs is below previous expenditure, although there are more vendors to contract with. FY25 and FY26 expenditure is expected to be close to FY24 expenditure (net of the incorrect invoice).

FUNCTION: Maintenance Of Grounds

Major Account: Operations and Maintenance

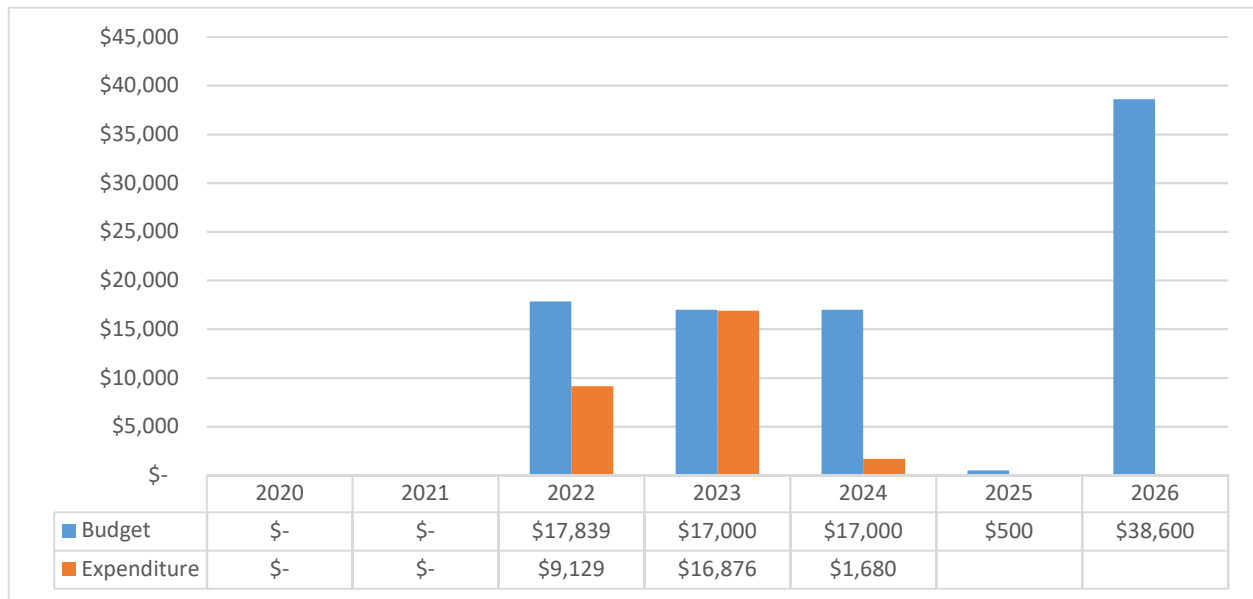
ACCOUNT DETAIL

FormattedAccount	Account Name	2022		2023		2024		2025		2026
		Budget	Exp	Budget	Exp	Budget	Exp	Budget	Exp	Budget
1000.01.4210.420.760.005.1594	CES Maint Of Grounds Cont Svcs	\$ 23,451	\$ 15,090	\$ 18,000	\$ 21,150	\$ 19,000	\$ 33,031	\$ 29,000	\$ 20,000	
1000.01.4210.500.760.005.1595	CES Maint Of Grounds Supplies	\$ 4,562	\$ 4,321	\$ 1,500	\$ 5,682	\$ 2,000	\$ 922	\$ 2,000	\$ 2,000	
1000.02.4210.400.760.005.1594	HES Maint Of Grounds Cont Svcs	\$ 10,500	\$ 17,677	\$ 10,500	\$ 26,163	\$ 15,500	\$ 23,148	\$ 35,500	\$ 22,000	
1000.02.4210.500.760.005.1595	HES Maint Of Grounds Supplies	\$ 2,500	\$ 1,775	\$ 2,500	\$ 6,391	\$ 2,500	\$ 4,888	\$ 2,500	\$ 5,000	
1000.02.4210.600.760.005.1596	HES Maint Of Grounds Otr Exp	\$ -	\$ 642	\$ -	\$ 23	\$ -	\$ -	\$ -	\$ -	
1000.11.4210.420.760.005.1594	MRMS Maint Of Grounds Cont Svcs	\$ 43,198	\$ 32,208	\$ 50,000	\$ 40,045	\$ 40,000	\$ 60,191	\$ 50,000	\$ 45,000	
1000.11.4210.500.760.005.1595	MRMS Maint Of Grounds Supplies	\$ 9,302	\$ 14,797	\$ 2,500	\$ 4,296	\$ 2,500	\$ 3,013	\$ 2,500	\$ 6,000	
1000.22.4210.420.760.005.1594	MRHS Maint Of Grounds Property Services	\$ 95,000	\$ 112,942	\$ 95,000	\$ 84,256	\$ 105,000	\$ 139,723	\$ 115,000	\$ 100,000	
1000.22.4210.500.760.005.1595	MRHS Maint Of Grounds Supplies	\$ 4,000	\$ 795	\$ 4,000	\$ 7,372	\$ 3,000	\$ 4,707	\$ 3,000	\$ 6,000	

FUNCTION:

Code: 4225

Major Account: Operations and Maintenance

Description*Expenditure for building security e.g. intruder alarms and security cameras.***Historic Expenditure****Recent Trends**

Historically, the district has not used this function and has instead, used the maintenance of building or maintenance of equipment functions for this type of expenditure.

Looking Ahead

The district has made a number of repairs and improvements to the security camera system in recent years. In FY26, the district plans to move the Middle School system to the same system as the High School and Chatham Elementary School. In addition, allocating a small amount of money to this need will help the district maintain the current system and make small improvements where necessary.

FUNCTION:

Major Account: Operations and Maintenance

ACCOUNT DETAIL

		2022		2023		2024		2025		2026
FormattedAccount	Account Name	2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2026 Budget	
1000.01.4225.400.900.005.1614	CES Building Security System Cont Svcs	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 696	\$ 500	\$ 1,000	
1000.02.4225.400.900.005.1614	HES Building Security System Cont Svcs	\$ -	\$ -	\$ -	\$ 391	\$ -	\$ 288	\$ -	\$ 10,100	
1000.11.4225.400.900.005.1614	MRMS Building Security System Cont Svcs	\$ 17,839	\$ 9,129	\$ -	\$ 450	\$ -	\$ 696	\$ -	\$ 21,000	
1000.11.4225.500.900.005.1615	MRMS Building Security System Supplies	\$ -	\$ -	\$ -	\$ 26	\$ -	\$ -	\$ -	\$ -	
1000.22.4225.400.900.005.1614	MRHS Building Security System Cont Svcs	\$ -	\$ -	\$ 12,000	\$ 9,721	\$ 12,000	\$ -	\$ -	\$ 5,000	
1000.22.4225.500.900.005.1615	MRHS Building Security System Supplies	\$ -	\$ -	\$ -	\$ 6,289	\$ -	\$ -	\$ -	\$ -	

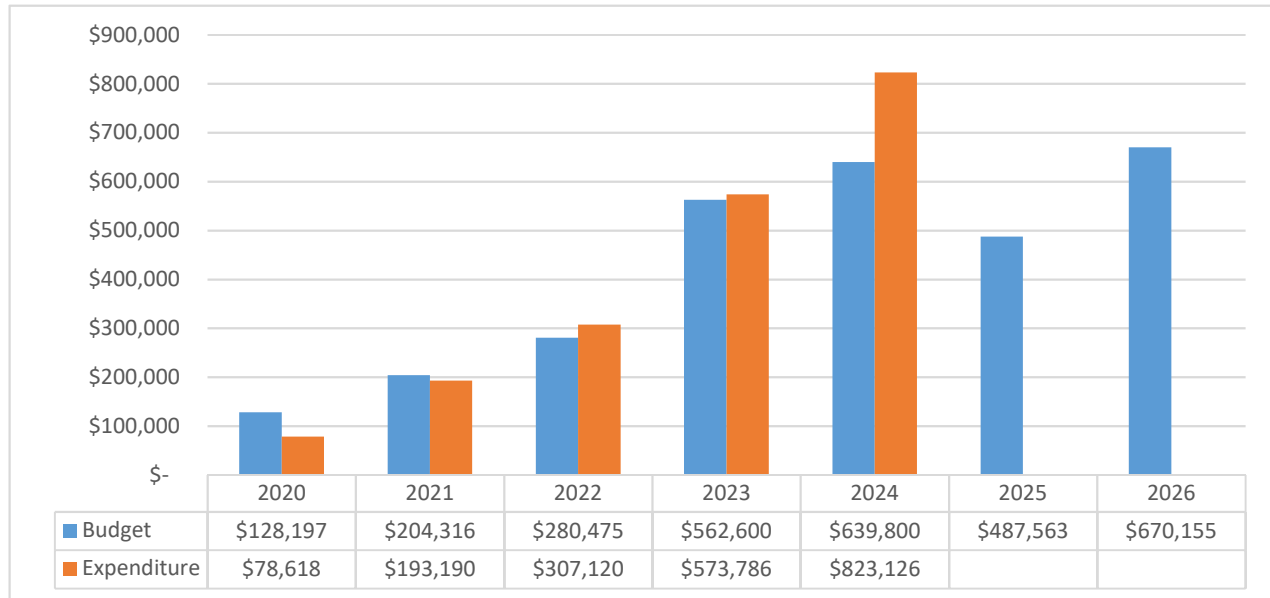
FUNCTION: Maintenance Of Equipment

Code: 4230

Major Account: Operations and Maintenance

Description

Costs related to maintenance of equipment, including HVAC, elevator inspections, fire extinguishers, generators, refrigerators, blinds/curtains, furniture, vehicle repair, plumbing. Costs can include contracted services, salaries of repair personnel, supplies, materials and tools, equipment parts, and replacement of equipment and furnishings.

Historic Expenditure**Recent Trends**

Until FY21 this function was a very small part of the budget, and expenditure was rarely over \$100K. In FY21, expenditure on HVAC and related costs started to increase due to a renewed focus on air quality linked to COVID. COVID also led to increase rates and supply costs in this function. Prior to FY21 the district has used this and the maintenance of building functions interchangeably for HVAC and plumbing costs, since then these types of costs have been more uniformly assigned to this function. However, combined, the increase in expenditure on maintenance of building and equipment from FY13 to FY24 was \$769K, 124%.

Looking Ahead

In FY23 and FY24, costs at the High School were significant, however, this has lessened in FY25 as the district has caught up with much needed repairs. To date expenditure in FY25 (as of October) is at \$122,000, more than the FY23 expenditure at this time (\$112,000) but significantly below the FY24 amount (\$238K). The FY25 budget was over \$200,000 more than FY24 budget but still less than the FY24 expenditure. While expenditure appears not to be increasing at the same rate as FY22 - FY24, a 10% increase in budget is proposed to reflect possible expenditure.

FUNCTION: Maintenance Of Equipment

Major Account: Operations and Maintenance

ACCOUNT DETAIL

FormattedAccount	Account Name	2022		2023		2024		2025		2026
		Budget	Exp	Budget	Exp	Budget	Exp	Budget	Exp	Budget
1000.01.4230.400.900.005.1624	CES Maint Of equip Cont Svcs	\$ 9,554	\$ 16,610	\$ 6,500	\$ 32,292	\$ 16,500	\$ 19,415	\$ 36,500	\$ 45,150	
1000.01.4230.500.900.005.1625	CES Maint Of equip Supplies	\$ 745	\$ 745	\$ 19,800	\$ 13,648	\$ 34,800	\$ 21,873	\$ 19,800	\$ 2,000	
1000.02.4230.400.900.005.1624	HES Maint Of equip Cont Svcs	\$ 44,226	\$ 46,194	\$ 21,000	\$ 47,159	\$ 41,000	\$ 102,724	\$ 70,000	\$ 101,142	
1000.02.4230.500.900.005.1625	HES Maint Of equip Supplies	\$ 7,948	\$ 8,709	\$ 2,000	\$ 26,567	\$ 2,000	\$ 44,831	\$ 2,000	\$ 2,000	
1000.11.4230.400.900.005.1624	MRMS Maint Of equip Cont Svcs	\$ 54,838	\$ 53,638	\$ 35,000	\$ 50,028	\$ 55,000	\$ 127,008	\$ 110,000	\$ 248,600	
1000.11.4230.500.900.005.1625	MRMS Maint Of equip Supplies	\$ 11,551	\$ 11,613	\$ 20,800	\$ 31,052	\$ 123,000	\$ 132,098	\$ 3,000	\$ 18,000	
1000.11.4230.600.900.005.1626	MRMS Maint Of equip Otr Exp	\$ 1,068	\$ 473	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1000.22.4230.400.900.005.1624	MRHS Maint Of equip Cont Svcs	\$ 125,686	\$ 123,855	\$ 338,000	\$ 301,850	\$ 198,000	\$ 200,560	\$ 226,763	\$ 226,763	
1000.22.4230.500.900.005.1625	MRHS Maint Of equip Supplies	\$ 1,356	\$ 1,816	\$ 104,000	\$ 68,676	\$ 154,000	\$ 133,696	\$ 4,000	\$ 4,000	
1000.30.4230.400.800.005.1626	DIST Maint Of Equip Cont Svcs	\$ 17,413	\$ 17,992	\$ 13,500	\$ -	\$ 13,500	\$ 2,265	\$ 13,500	\$ 13,500	
1000.30.4230.500.800.005.1625	DIST Maint Of Equip Otr Supplies	\$ 4,090	\$ 23,370	\$ -	\$ 25	\$ -	\$ 33,245	\$ -	\$ -	
1000.30.4230.600.800.005.1626	DIST Maint Of Equip Otr Exp	\$ 2,000	\$ 2,106	\$ 2,000	\$ 2,488	\$ 2,000	\$ 5,412	\$ 2,000	\$ 9,000	

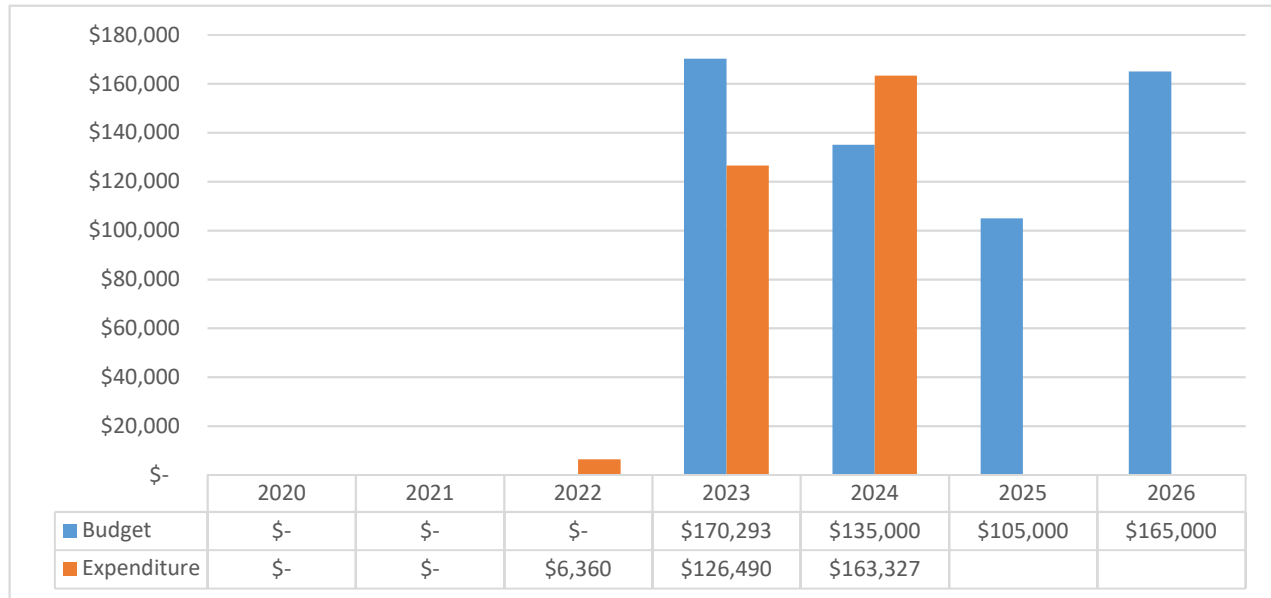
FUNCTION:

Code: 4300

Major Account: Operations and Maintenance

Description

Periodic servicing, repair or reconditioning of school buildings, grounds, or equipment to extend the useful life of an existing asset, provided that the total cost per project per school of an extraordinary maintenance project is less than \$150,000 (when it becomes a capital project).

Historic Expenditure**Recent Trends**

This function has not been used prior to FY23 instead the district reported extraordinary maintenance projects as capital or maintenance. In FY25, three middle projects were included here: flooring replacement, smoke alarm replacement, and repair of exhaust fans.

Looking Ahead

This year three items from the district's capital improvement list are included in this function. These are the replacement of carpets at CES and MRMS, and the ongoing servicing of exhaust fans at MRMS.

FUNCTION:

Major Account: Operations and Maintenance

ACCOUNT DETAIL

		2022		2023		2024		2025		2026	
FormattedAccount	Account Name	2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2026 Budget		
1000.01.4300.400.800.005.1634	CES Extraordinary Maintenance Cont Svcs	\$ -	\$ -	\$ 12,061	\$ 12,061	\$ 20,000	\$ 39,122	\$ 40,000	\$ 40,000		
1000.02.4300.400.800.005.1634	HES Extraordinary Maintenance Cont Svcs	\$ -	\$ 6,360	\$ 84,463	\$ 84,463	\$ 35,000	\$ 29,871	\$ -	\$ 40,000		
1000.11.4300.400.800.005.1634	MRMS Extraordinary Maintenance Cont Svcs	\$ -	\$ -	\$ 29,967	\$ 29,967	\$ 60,000	\$ 79,713	\$ 65,000	\$ 85,000		
1000.22.4300.420.800.005.1634	MRHS Extraordinary Maintenance Property Services	\$ -	\$ -	\$ 43,802	\$ -	\$ 20,000	\$ 14,622	\$ -	\$ -		

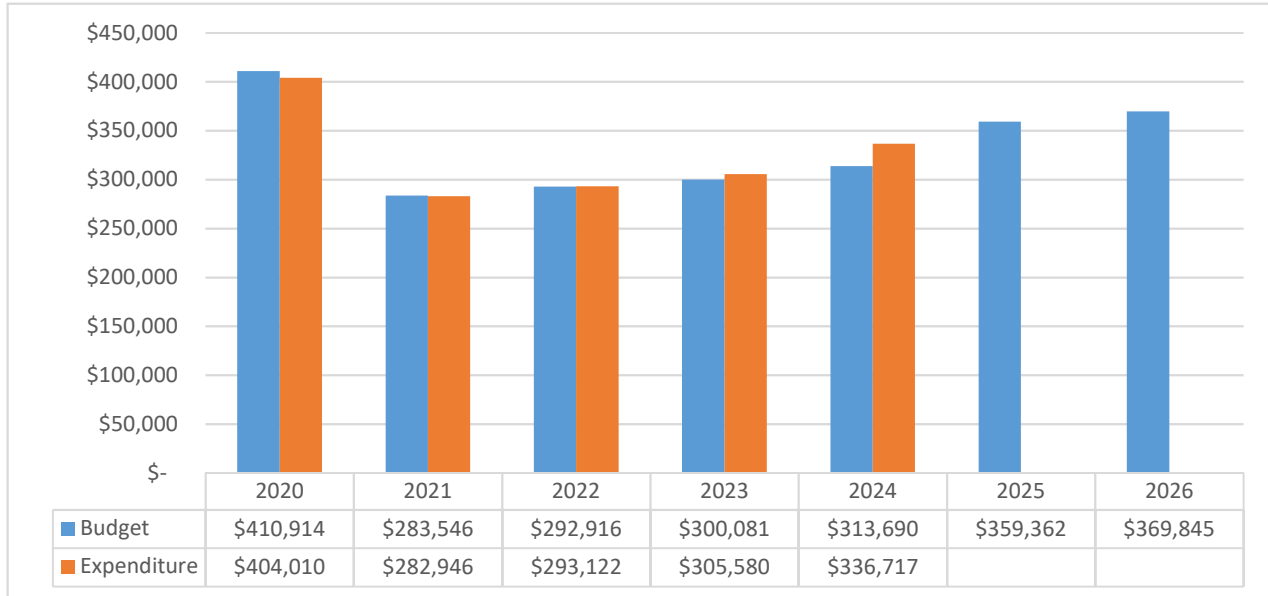
FUNCTION: Networking & Telecom

Code: 4400

Major Account: Operations and Maintenance

Description

Personnel costs related to maintaining and supporting district technology infrastructure, including ISP, WAN, LAN, PBX systems, servers, and related software. Includes salaries for district staff who provide maintenance and user support (e.g. IT help desk) for the central office and schools.

Historic Expenditure**Recent Trends**

Changes to the chart of account has had a big impact on this function. In FY20, In FY19, expenditure previously reported as function 1450 (Administrative Technology) was moved to this function. In FY21/FY22, the director of technology position was moved out of this function to function 2130 (Instructional Technology Leadership).

Looking Ahead

In FY26, the only increases are planned salary changes.

FUNCTION: Networking & Telecom

Major Account: Operations and Maintenance

ACCOUNT DETAIL

		2022		2023		2024		2025		2026
FormattedAccount	Account Name	2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2026 Budget	
1000.01.4400.300.160.005.0863	CES Netwking & Telecom Otr Sal	\$ 52,205	\$ 52,205	\$ 53,510	\$ 53,510	\$ 54,982	\$ 54,982	\$ 58,264	\$ 60,158	
1000.02.4400.300.160.005.0863	HES Netwking & Telecom Otr Sal	\$ 60,081	\$ 60,074	\$ 61,617	\$ 61,617	\$ 63,351	\$ 63,351	\$ 67,196	\$ 69,348	
1000.11.4400.300.160.005.0863	MRMS Netwking & Telecom Otr Sal	\$ 56,425	\$ 56,425	\$ 57,875	\$ 57,875	\$ 59,530	\$ 59,530	\$ 63,146	\$ 65,160	
1000.22.4400.300.160.005.0863	MRHS Netwking & Telecom Otr Sal	\$ 54,955	\$ 54,948	\$ 56,363	\$ 56,363	\$ 57,954	\$ 57,951	\$ 61,474	\$ 63,514	
1000.30.4400.200.105.005.1643	DIST Netwking & Telecom Clerical Sal	\$ 337	\$ 557	\$ -	\$ 351	\$ -	\$ -	\$ -	\$ -	
1000.30.4400.300.160.005.0863	DIST Netwking & Telecom Otr Sal	\$ 68,913	\$ 68,913	\$ 70,716	\$ 75,716	\$ 77,874	\$ 100,903	\$ 109,283	\$ 111,665	
1000.30.4400.600.900.005.1646	DIST Netwking & Telecom Otr Exp	\$ -	\$ -	\$ -	\$ 148	\$ -	\$ -	\$ -	\$ -	

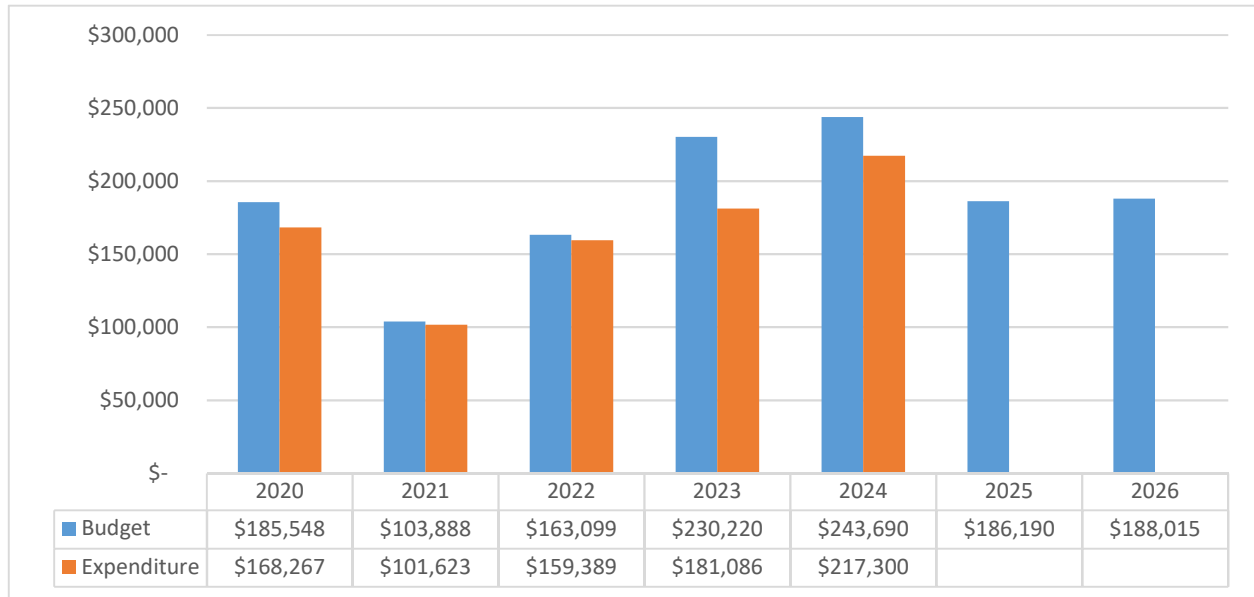
FUNCTION: Technology Maintenance

Code: 4450

Major Account: Operations and Maintenance

Description

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.

Historic Expenditure**Recent Trends**

This is another area where expenditure dropped significantly in FY21 due to COVID related school closures. Apart from FY21, expenditure has been increasing as the importance of maintaining a fast and secure network grows each year.

Looking Ahead

No significant changes are expected for FY26. The network security contracts have been adjusted to improve their effectiveness and also reduce costs. The net increase is due to increased contractual costs/inflation.

FUNCTION: Technology Maintenance

Major Account: Operations and Maintenance

ACCOUNT DETAIL

		2022		2023		2024		2025		2026	
FormattedAccount	Account Name	2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2026 Budget		
1000.30.4450.410.926.005.1654	DIST Tech Maint Prof or Tech Svcs	\$ 88,549	\$ 77,015	\$ 91,070	\$ 123,037	\$ 96,040	\$ 195,528	\$ 51,040	\$ 130,615		
1000.30.4450.500.926.005.1656	DIST Tech Maint Supplies	\$ 27,330	\$ 33,432	\$ 10,000	\$ 33,463	\$ 50,000	\$ 18,254	\$ 50,000	\$ 52,400		
1000.30.4450.600.900.005.1646	DIST Tech Maint Otr Exp	\$ 11,371	\$ 11,371	\$ 69,150	\$ 10,582	\$ 92,650	\$ 200	\$ 80,150	\$ -		
1000.30.4450.600.926.005.1656	DIST Tech Maint Otr Exp IT	\$ 35,849	\$ 37,571	\$ 60,000	\$ 14,005	\$ 5,000	\$ 3,317	\$ 5,000	\$ 5,000		

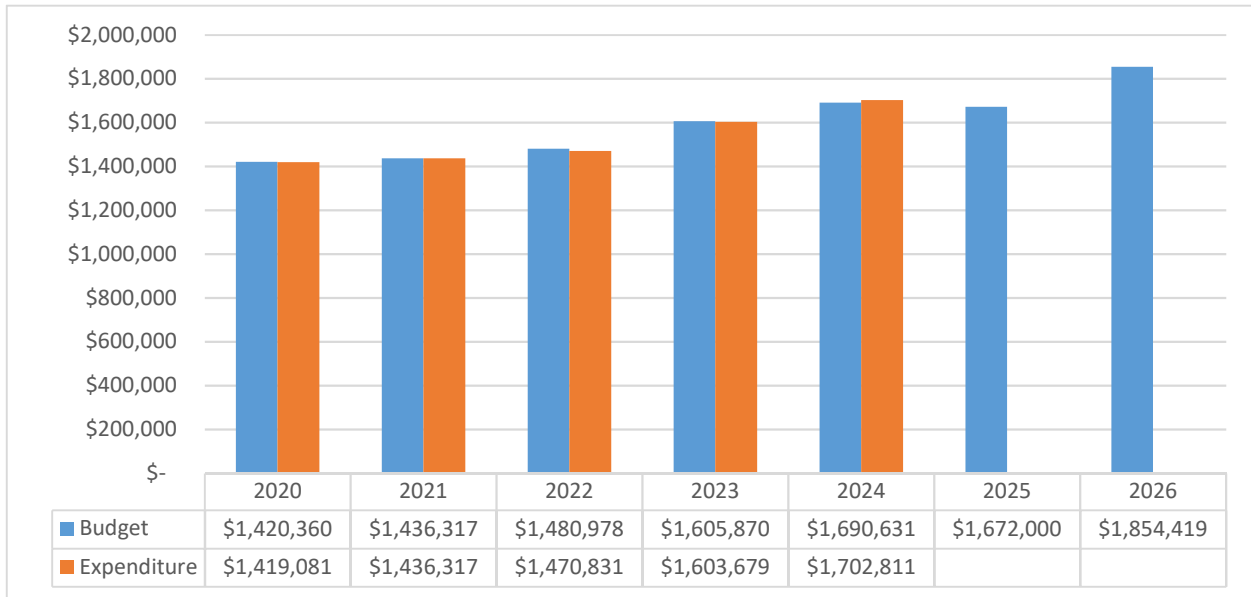
FUNCTION: Retirement Contributions

Code: 5100

Major Account: Benefits and Fixed Charges

Description

Contributions to employee retirement systems, social security contributions, contributions to pension plans and Medicaid contributions.

Historic Expenditure**Recent Trends**

The district contributes to the Barnstable County Retirement Association for employees not covered by the Massachusetts Teachers' Retirement System (the state pays for the employer contributions to the MTRS). Each year the district is charged its contribution to cover the retirement costs of the association. This charge is based on the district's current eligible staff and salaries. Overall, the retirement costs have been increasing year to year as the number of staff receiving retirement payments and the amount of those payments has increased. This function also includes a \$100,000 payments to the district's OPEB fund.

Looking Ahead

The FY25 expenditure was lower than FY24, a reduction of 1%, for the first time since the district was formed. This was due to a proportionate increase in the number of retirees from other organizations compared to Monomoy RSD and a reduction in estimated OPEB costs for Monomoy. The FY26 appropriation is higher than was expected, including a significant increase since FY25.

FUNCTION: Retirement Contributions

Major Account: Benefits and Fixed Charges

ACCOUNT DETAIL

		2022		2023		2024		2025	2026
FormattedAccount	Account Name	2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2026 Budget
1000.30.5100.710.718.005.1661	DIST Retire Contribs Retire-Otr	\$ 1,138,778	\$ 1,138,778	\$ 1,255,870	\$ 1,255,870	\$ 1,340,631	\$ 1,340,631	\$ 1,295,000	\$ 1,477,419
1000.30.5100.730.714.005.1661	DIST Retire Contribs FICA	\$ 342,200	\$ 332,053	\$ 350,000	\$ 347,809	\$ 350,000	\$ 362,180	\$ 377,000	\$ 377,000

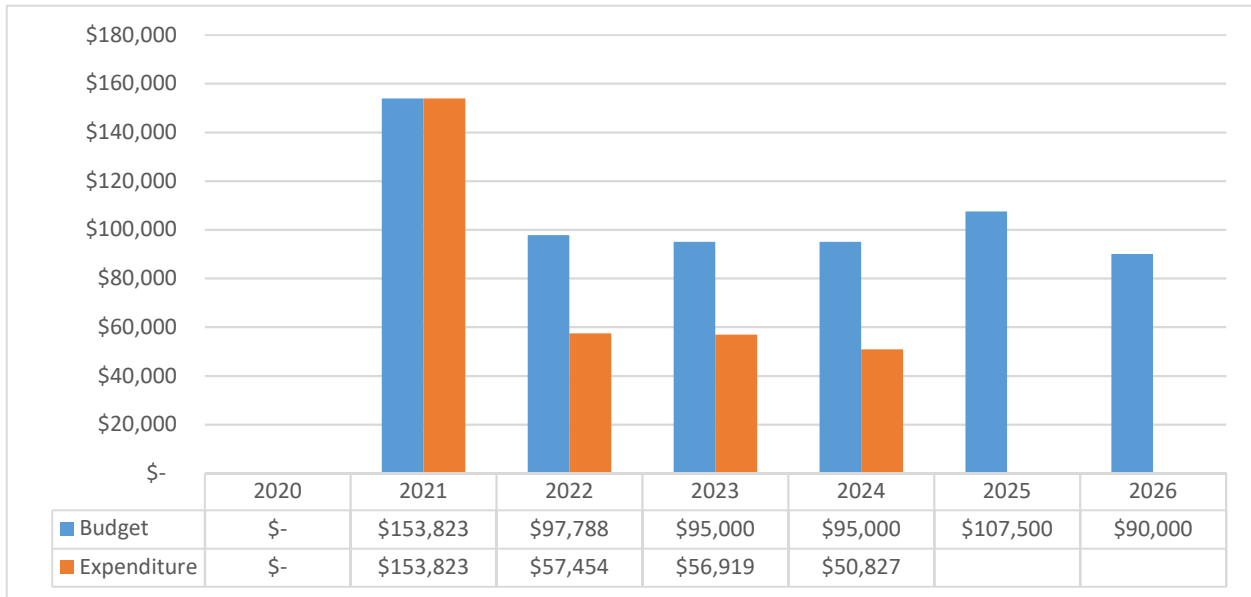
FUNCTION: Employee Separation Costs

Code: 5150

Major Account: Benefits and Fixed Charges

Description

Expenditures for Employee Separation, including costs attributed to an employee's termination/retirement. Includes vacation pay, sick leave buyback and other benefits payable upon termination/retirement.

Historic Expenditure**Recent Trends**

This function was introduced by DESE around FY20. In FY22 it was added to the Monomoy chart of accounts and separate accounts were created for employee types. During COVID, FY21, the district saw a significant increase in retirements, since then it has always been below budget.

Looking Ahead

The budget for this cost has been reduced closer to the more recent trend. However, the recent change to the UNIT A and B contracts to allow staff to 'sell back' sick days may see an increase. The total possible cost of this change in FY26 is approximately \$18,000. FY26 Budget is based on the trend since FY22 plus an allowance for the recent contract change.

FUNCTION: Employee Separation Costs

Major Account: Benefits and Fixed Charges

ACCOUNT DETAIL

		2022		2023		2024		2025		2026
FormattedAccount	Account Name	2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2026 Budget	
1000.30.5150.110.000.005.1664	DIST Employee Separation Costs Prof Sal	\$ 46,300	\$ 38,951	\$ 45,000	\$ 33,670	\$ 45,000	\$ 41,925	\$ 70,000	\$ 37,500	
1000.30.5150.200.000.005.1664	DIST Employee Separation Costs Clerical Sal	\$ 20,000	\$ -	\$ 20,000	\$ 11,273	\$ 20,000	\$ 3,039	\$ 15,000	\$ 15,000	
1000.30.5150.300.000.005.1664	DIST Employee Separation Costs Otr Sal	\$ 31,488	\$ 18,503	\$ 30,000	\$ 11,976	\$ 30,000	\$ 5,863	\$ 22,500	\$ 37,500	

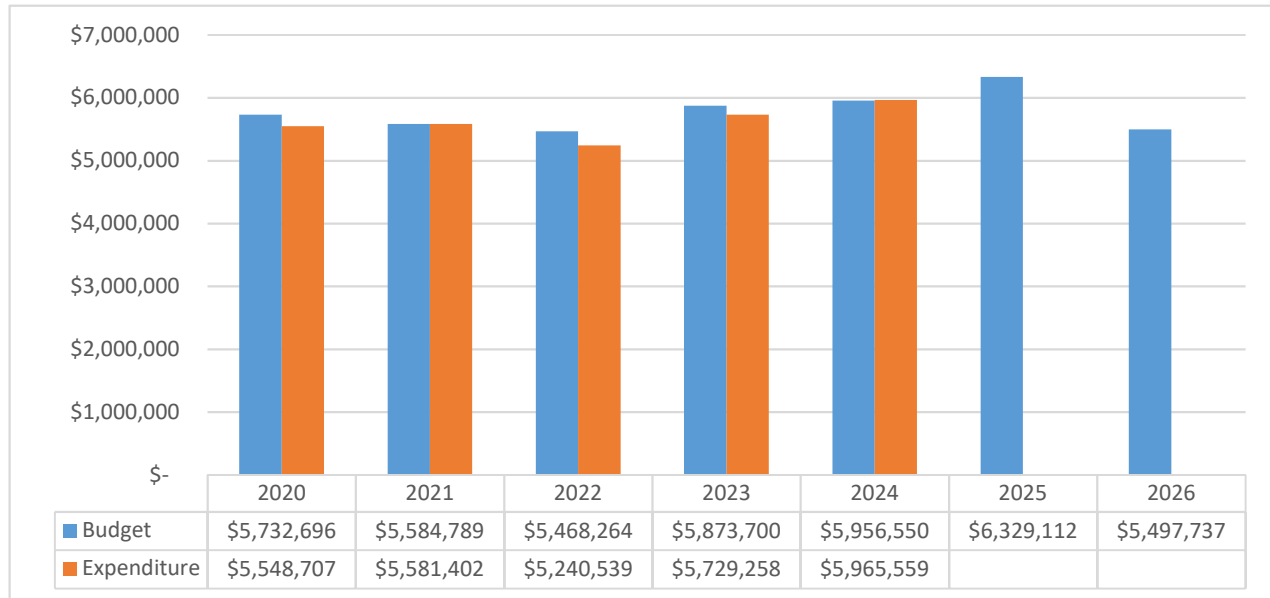
FUNCTION: Insurance for Active Employees

Code: 5200

Major Account: Benefits and Fixed Charges

Description

Insurance for Active Employees, including employee unemployment, health, and life insurance premiums or payments, and workers' compensation for active employees.

Historic Expenditure**Recent Trends**

Recent years have been relatively stable prior to FY22, in part due to the oversight of Cape Cod Municipal Health Group. As the group had built up a significant surplus by FY21, a premium holiday was included in FY22 to offset the 2-3% increase. This line also includes Workers Compensation (around \$140 - \$170,000) which has tracked below budget in recent years.

Looking Ahead

The Cape Cod Municipal Health Group has decided on an increase of 6.5% for health insurance plans. Combined with staff and plan participant changes, this results in an increase in health insurance for active members of around \$370,000, 7.8%. Workers Compensation has increased slightly in recent years and a small budget increase (\$8,000) is included here. The overall reduction is due to retiree insurance being moved to function 5250. In FY25 this was budgeted at \$1.2m.

FUNCTION: Insurance for Active Employees

Major Account: Benefits and Fixed Charges

ACCOUNT DETAIL

FormattedAccount	Account Name	2022		2023		2024		2025		2026
		2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2026 Budget	
1000.30.5200.720.713.005.1662	DIST Ins Health Ins Work Comp	\$ 136,737	\$ 136,737	\$ 142,000	\$ 149,031	\$ 142,000	\$ 142,764	\$ 142,000	\$ 150,000	
1000.30.5200.720.725.005.1662	DIST Ins Health Ins Active	\$ 4,295,619	\$ 3,969,918	\$ 4,426,109	\$ 4,291,187	\$ 4,443,960	\$ 4,393,710	\$ 4,645,195	\$ 5,007,906	
1000.30.5200.720.728.005.1662	DIST Ins Health Ins Retiree	\$ 765,281	\$ 924,848	\$ 1,041,429	\$ 1,046,019	\$ 1,119,537	\$ 1,148,644	\$ 1,206,394	\$ -	
1000.30.5200.721.725.005.1662	DIST Ins Life Ins	\$ 3,018	\$ 2,806	\$ 3,119	\$ 3,401	\$ 3,095	\$ 2,778	\$ 2,734	\$ 2,885	
1000.30.5200.722.725.005.1662	DIST Ins Dental Ins	\$ 185,610	\$ 171,685	\$ 198,043	\$ 179,309	\$ 184,958	\$ 198,723	\$ 198,789	\$ 200,946	
1000.30.5200.726.730.005.1662	DIST Ins HSA Health Savings Account	\$ 22,000	\$ 22,000	\$ 18,000	\$ 23,000	\$ 18,000	\$ 38,002	\$ 40,000	\$ 45,000	
1000.30.5200.740.719.005.1662	DIST Ins Unemp Comp	\$ 60,000	\$ 12,544	\$ 45,000	\$ 37,312	\$ 45,000	\$ 40,938	\$ 94,000	\$ 91,000	

FUNCTION: Insurance for Retired Employees

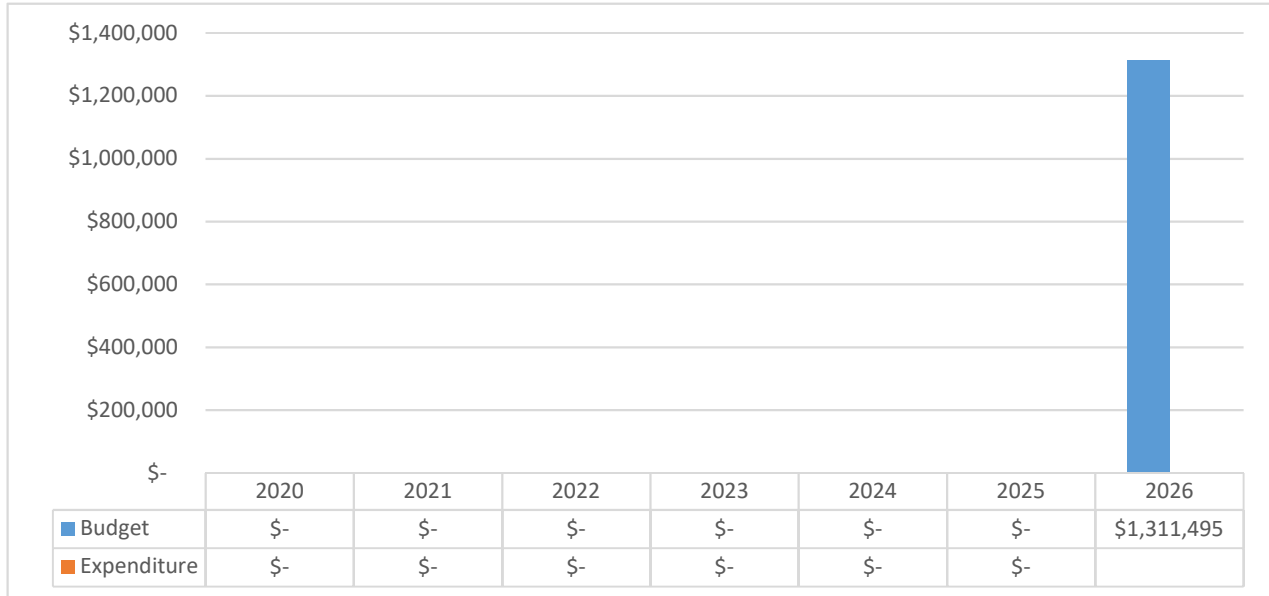
Code: 5250

Major Account: Benefits and Fixed Charges

Description

Record expenditures for Insurance for Retired School Employees, including health insurance premiums for retired school employees.

Historic Expenditure



Recent Trends

Histroically, retiree health insurance has been reported as part of the active insurance function (5200).

Looking Ahead

From FY26, retiree health insurance will be tracked using this function. Retiree health insurance is estimated to increase by around 9%. This reflects rate and participation changes.

FUNCTION: Insurance for Retired Employees

Major Account: Benefits and Fixed Charges

ACCOUNT DETAIL

		2022		2023		2024		2025		2026	
FormattedAccount	Account Name	2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2025 Exp	2026 Budget	2026 Exp
1000.30.5250.720.728.005.1662		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,311,495	\$ -

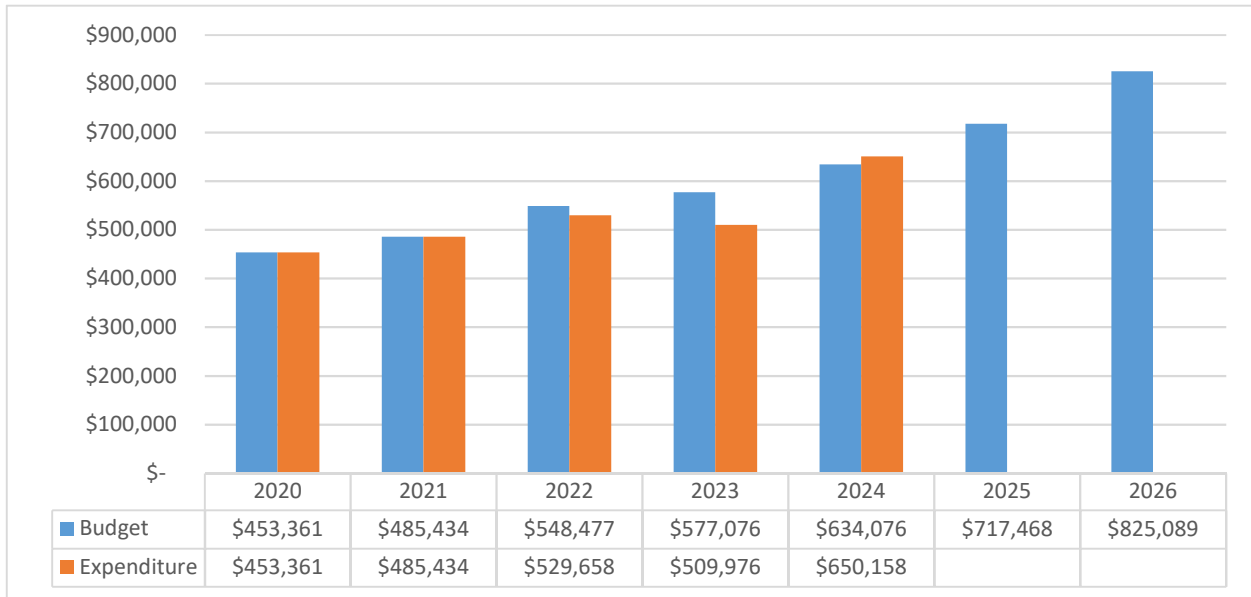
FUNCTION: Other Non-Employee Insurance

Code: 5260

Major Account: Benefits and Fixed Charges

Description

Other Non-Employee Insurance, including insurance premiums for property, fire, liability, fidelity bonds, and judgments against the school district resulting from self-insurance.

Historic Expenditure**Recent Trends**

There has been a significant increase to insurance costs since 2018. This is a pattern that has been seen across the Cape. Recent increases in building supplies has meant that the cost to replace a building, and therefore the cost to insure it, has increased. In addition, as insurance companies have evaluated the risk of damage, for example from wind, they have increased premiums. The district was advised to review the insured value of property (which had not been done in several years) which led to an increase in the cost of insurance.

Looking Ahead

In FY24, expenditure finished above budget, and this has been repeated in FY25, with this function currently in deficit of around \$32,000. The district is therefore planning a significant budget increase to reflect the FY25 and possible FY26 cost increases.

FUNCTION: Other Non-Employee Insurance

Major Account: Benefits and Fixed Charges

ACCOUNT DETAIL

		2022		2023		2024		2025		2026
FormattedAccount	Account Name	2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2026 Budget	
1000.30.5260.790.715.005.1664	DIST Other Non-Emp Ins Ins Non-Employee	\$ 548,477	\$ 529,658	\$ 577,076	\$ 509,976	\$ 634,076	\$ 650,158	\$ 717,468	\$ 825,089	

FUNCTION: Rental-Lease Equipment

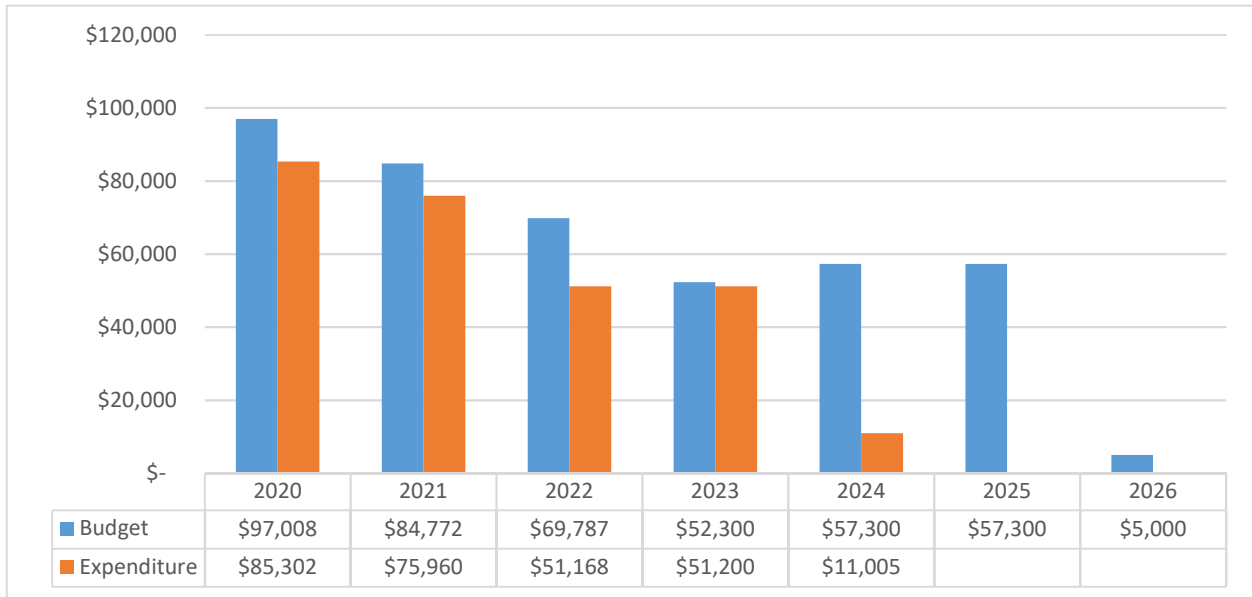
Code: 5300

Major Account: Benefits and Fixed Charges

Description

Rental Lease of Equipment including annual operating lease/rental costs. This includes copier lease costs.

Historic Expenditure



Recent Trends

Until FY21, this included AEDs and a new vehicle, these have been paid off and only the mail machines and copiers are included in this line.

Looking Ahead

Copiers at the schools are now budgeted in function 2453, Instructional Hardware, to comply with DESE Chart of Account guidelines.

FUNCTION: Rental-Lease Equipment

Major Account: Benefits and Fixed Charges

ACCOUNT DETAIL

		2022		2023		2024		2025		2026	
FormattedAccount	Account Name	2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2026 Budget		
1000.30.5300.835.980.005.1681	DIST Rental-Lease equip Rent-Lease Equip	\$ 69,787	\$ 51,168	\$ 52,300	\$ 51,200	\$ 57,300	\$ 11,005	\$ 57,300	\$ 5,000		

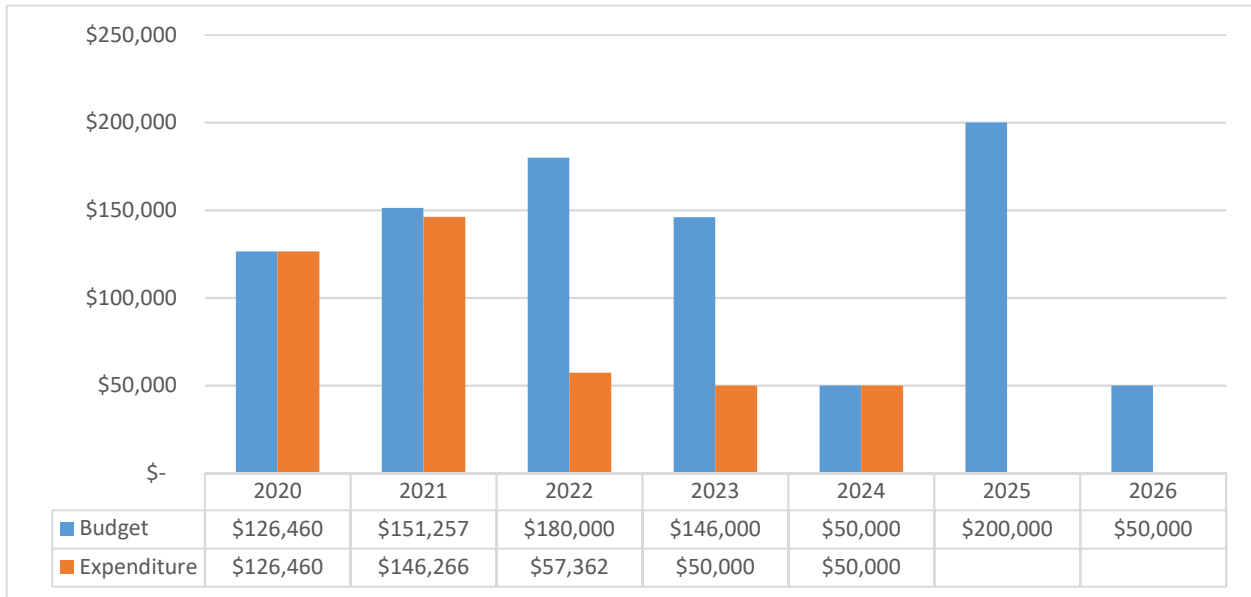
FUNCTION: Building Purchase And Improvements

Code: 7200

Major Account: Acquisition, Improvement and Replacement of Fixed Assets

Description

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.

Historic Expenditure**Recent Trends**

Until FY20, this function as being used to record large technology purchases, until they were split out into the 7350 function (see below) . Since then it has been used only for building capital improvements.

Looking Ahead

The district is committed to maintaining high quality buildings and is increasing this budget to keep on track with need updates and improvemetnts. However, much of the expenditure previously reported in this function does not meet the state / district definition of capital - it has therefore been moved to building maintenance, (4220, equipment maintenance (4230) or Extraordinary Maintenance (4450). The remaining projects are the feasibility studies for the elementary and middle schools.

FUNCTION: Building Purchase And Improvements

Major Account: Acquisition, Improvement and Replacement of Fixed Assets

ACCOUNT DETAIL

		2022		2023		2024		2025		2026
FormattedAccount	Account Name	2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2026 Budget	
1000.11.7200.820.936.005.1742	MRMS Bldg Purch/Impr Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	
1000.30.7200.820.935.005.1742	DIST Bldg Purch/Impr Buildings	\$ 180,000	\$ 57,362	\$ 146,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	

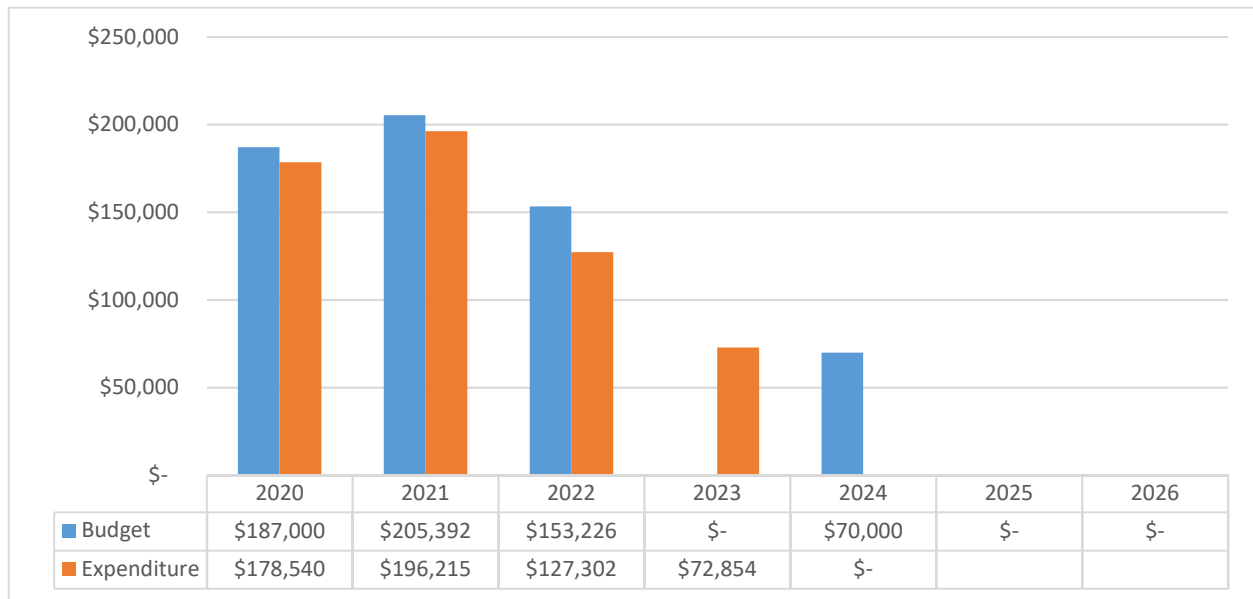
FUNCTION: Capital Expenditure -Technology

Code: 7350

Major Account: Acquisition, Improvement and Replacement of Fixed Assets

Description

Expenditures 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.

Historic Expenditure**Recent Trends**

In FY20 the district started to report major technology purchases in this account. This included leases of chromebooks and computer lab equipment at the high school. Expenditure was above the planned budget in FY21 as the district increased the number of chromebooks being leased to allow remote learning as part of the response to COVID.

Looking Ahead

The technology purchases previously reported as capital do not meet the state/district definition of capital and have been moved to the classroom technology function (2451).

FUNCTION: Capital Expenditure -Technology

Major Account: Acquisition, Improvement and Replacement of Fixed Assets

ACCOUNT DETAIL

		2022		2023		2024		2025		2026
FormattedAccount	Account Name	2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2026 Budget	
1000.11.7350.830.936.005.1743	MRMS Capital Exp-Equipment	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	-
1000.22.7350.830.936.005.1743	MRHS Capital Exp-Tech Acq Equip	\$ -	\$ -	\$ -	\$ 12,637	\$ -	\$ -	\$ -	\$ -	-
1000.30.7350.830.927.005.1743	DIST Capital Exp-Tech Acq Equip	\$ 153,226	\$ 127,302	\$ -	\$ 60,217	\$ 10,000	\$ -	\$ -	\$ -	-

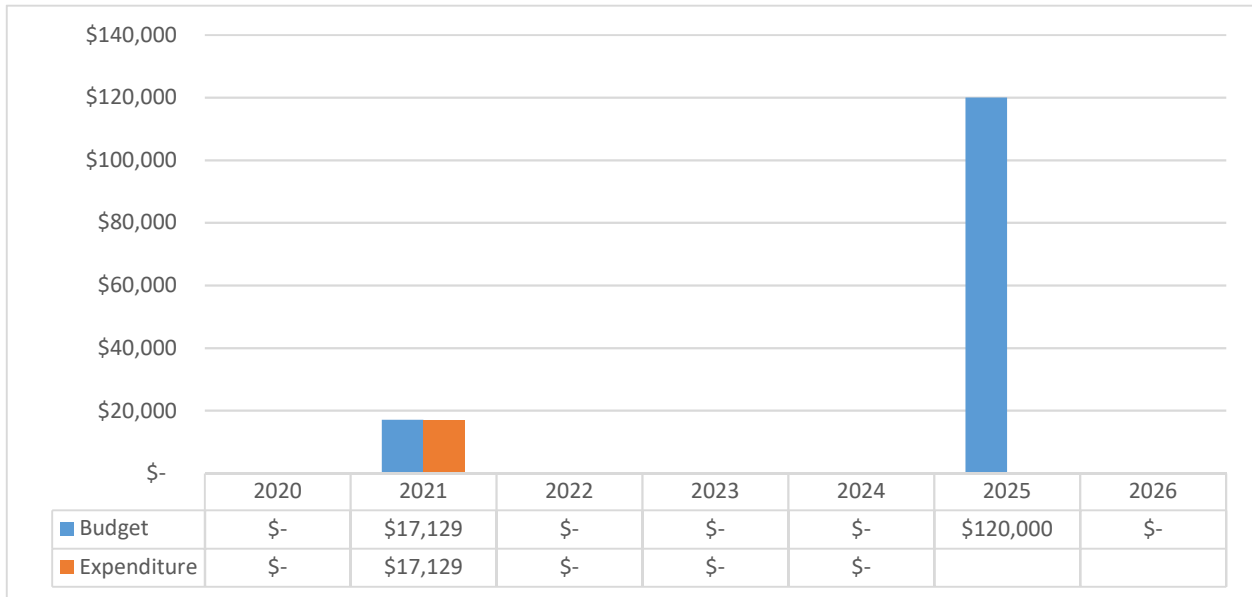
FUNCTION: Equipment Replacement

Code: 7400

Major Account: Acquisition, Improvement and Replacement of Fixed Assets

Description

Capital expenditures 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.

Historic Expenditure**Recent Trends**

This account was used in FY21 to report purchase of new cleaning equipment - two new floor scrubbers. These items were in need of replacement but the purchase was prioritized as part of ensuring the level of cleaning at each school was higher as part of the response to the COVID crisis.

Looking Ahead

No purchases (over \$5,000 per item) are planned for this function in FY26.

FUNCTION: Equipment Replacement

Major Account: Acquisition, Improvement and Replacement of Fixed Assets

ACCOUNT DETAIL

		2022		2023		2024		2025		2026
FormattedAccount	Account Name	2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2026 Budget	
1000.02.7400.840.975.005.1742	HES Capital Replacement Equip Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ -	

FUNCTION: Motor Vehicles

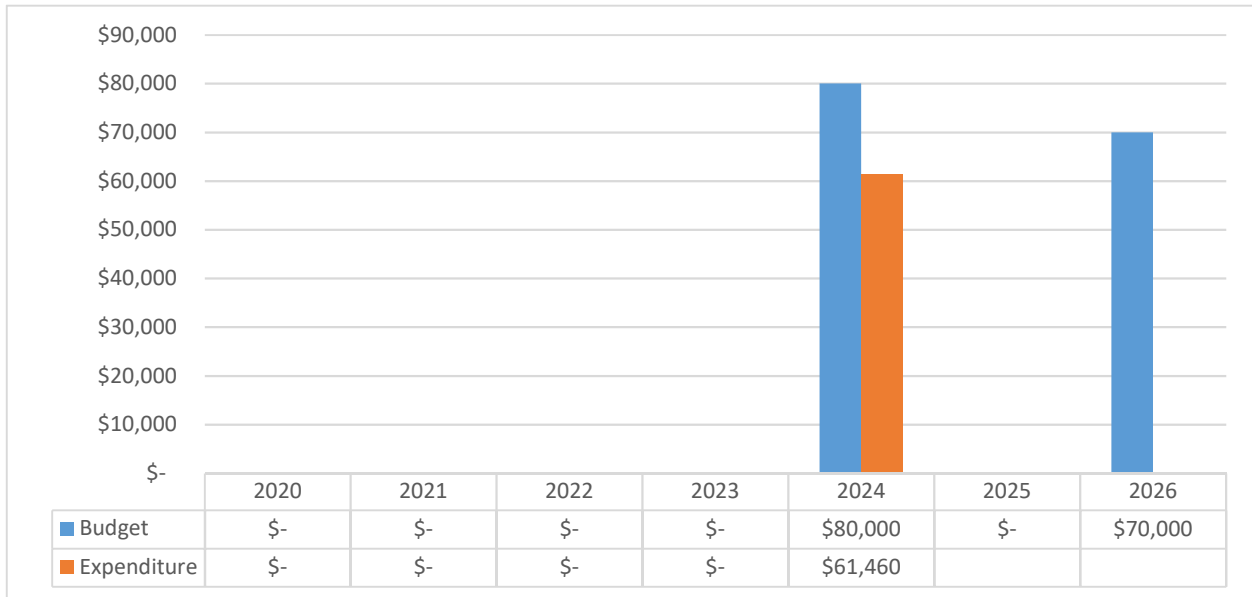
Code: 7600

Major Account: Acquisition, Improvement and Replacement of Fixed Assets

Description

Replacement of vehicles already owned by the district.

Historic Expenditure



Recent Trends

In FY24, this function was used to purchase a replacement facilities vehicle for the middle school. Although, \$80,000 was budgeted, the actual cost was \$61,460.

Looking Ahead

For FY26, the district plans to replace the facilities vehicle at MRHS. This new vehicle can also be used at HES.

FUNCTION: Motor Vehicles

Major Account: Acquisition, Improvement and Replacement of Fixed Assets

ACCOUNT DETAIL

		2022		2023		2024		2025		2026	
FormattedAccount	Account Name	2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2026 Budget		
1000.11.7600.860.936.005.1744	MRMS Replacement of Vehicles	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ 61,460	\$ -	\$ 70,000		

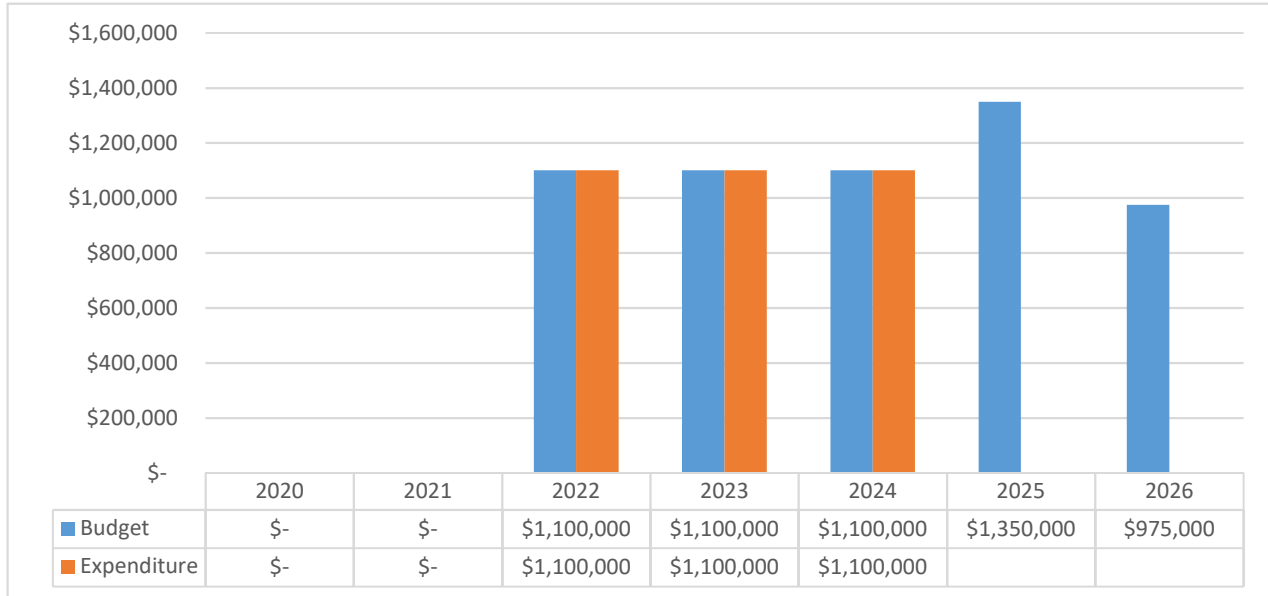
FUNCTION: Debt Retirement

Code: 8100

Major Account: Debt and Retirement Service

Description

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.

Historic Expenditure**Recent Trends**

The capital costs related to the renovation of the middle school were reported in this function. The final payment was made in FY19. Prior to FY21 all debt payments related to the new high school were reported in the 8200 (Debt Service) function, beginning in FY22 the amount of the principal paid is recorded here and only the payment of interest is reported in 8200.

Looking Ahead

The district re-financed the high school construction debt in FY25, the first 'new' payment is in FY26, and is \$125,000 lower than in FY25. Although the district plans to begin the Middle School Siding project in FY26, no principal payment is expected until FY27.

FUNCTION: Debt Retirement

Major Account: Debt and Retirement Service

ACCOUNT DETAIL

		2022		2023		2024		2025		2026
FormattedAccount	Account Name	2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2026 Budget	
1000.30.8100.800.935.005.1751	DIST Debt Retirement	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,350,000	\$ 975,000	

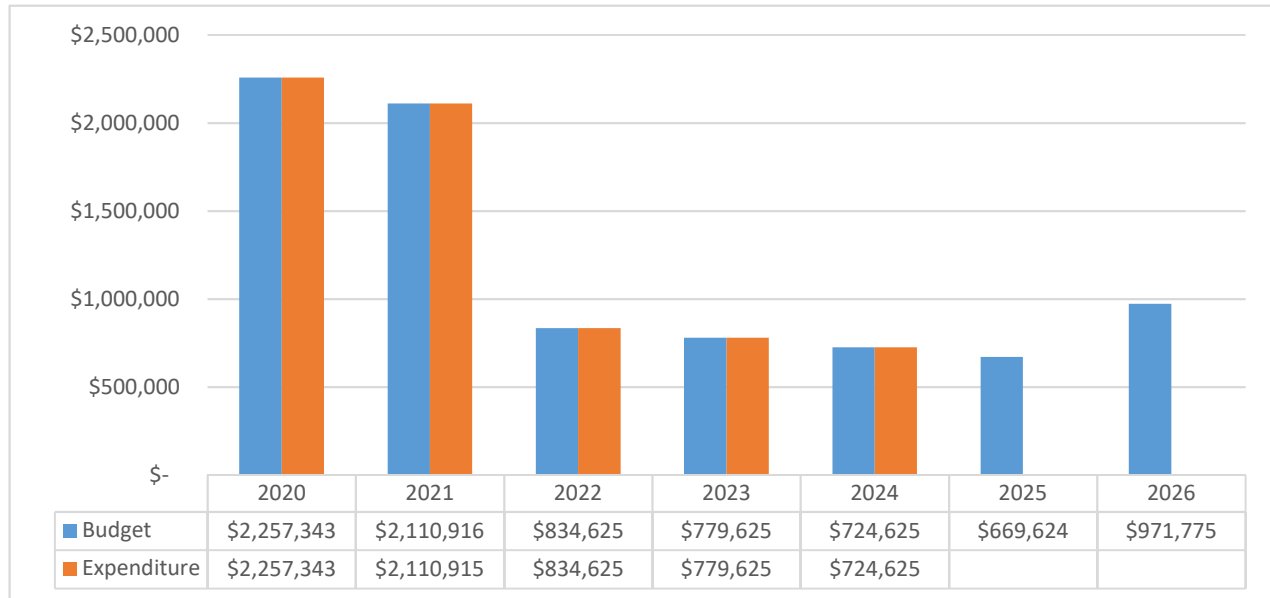
FUNCTION: Debt Service

Code: 8200

Major Account: Debt and Retirement Service

Description

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.

Historic Expenditure**Recent Trends**

Previously all debt payments related to the High School were paid from accounts in this function. Beginning in FY22, only the payments related to interest are reported here and payments related to the principal of the loan are reported under 8100. The loan repayments are structured such that the district pays back less each year.

Looking Ahead

The district re-financed the high school construction debt in FY25, the first 'new' payment is in FY26, and while the principal payment is less (see Function 8100), the interest payment is \$2,000 higher. This function also includes an interest payment on short term borrowing for the Middle School siding project.

FUNCTION: Debt Service

Major Account: Debt and Retirement Service

ACCOUNT DETAIL

		2022		2023		2024		2025		2026
FormattedAccount	Account Name	Budget	Total Exp	Budget 2	Total Exp3	Budget 4	Total Exp5	Budget 6	Budget	
1000.30.8200.800.935.005.1752	DIST Debt Service	\$ 834,625	\$ 834,625	\$ 779,625	\$ 779,625	\$ 724,625	\$ 724,625	\$ 669,624	\$ 971,775	

FUNCTION: Payments To Other MA Districts

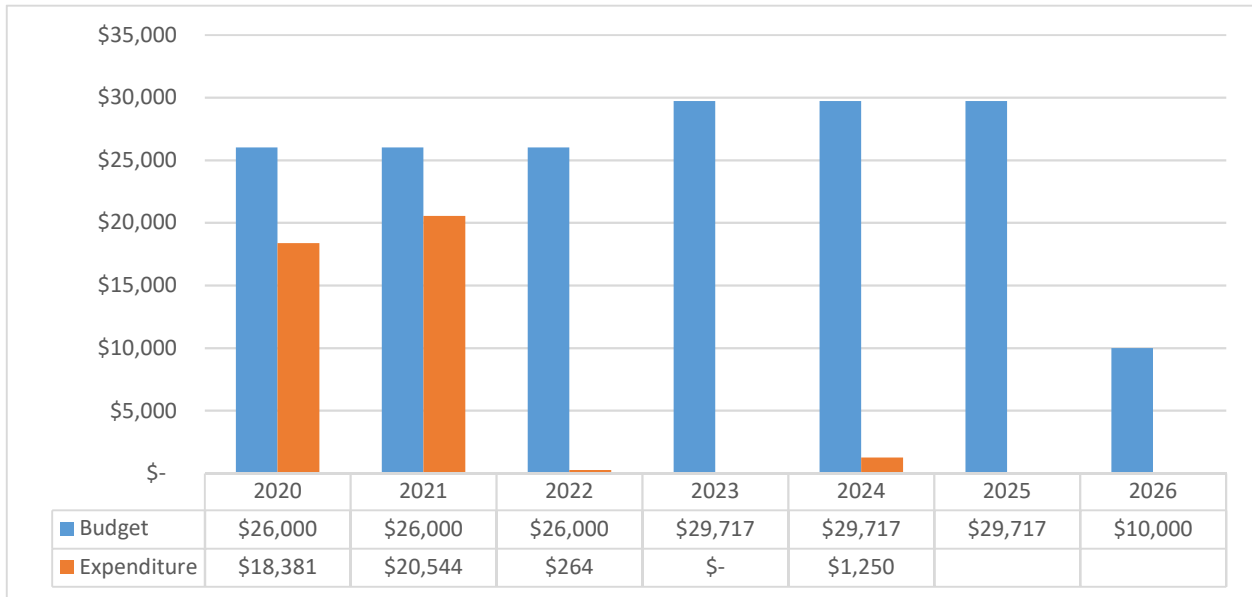
Code: 9100

Major Account: Programs with Other School Districts

Description

Tuition payments to other Massachusetts school districts, including tuition or transfer payments to other public school districts in Massachusetts for Monomoy resident students receiving services from other school districts.

Historic Expenditure



Recent Trends

Since 2020, \$25K-\$30K has been budgeted for potential placements in programs run by other school districts.

Looking Ahead

In light of the low utilization of this budget in recent years, it has been reduced to reflect the known placement of approximately \$5,000.

FUNCTION: Payments To Other MA Districts

Major Account: Programs with Other School Districts

ACCOUNT DETAIL

		2022		2023		2024		2025		2026	
FormattedAccount	Account Name	Budget	Total Exp	Budget 2	Total Exp3	Budget 4	Total Exp5	Budget 6	Budget		
1000.30.9100.970.655.002.1770	DIST Pay To Oth MA Dists Tuitions Spec Ed	\$ 26,000	\$ 264	\$ 29,717	\$ -	\$ 29,717	\$ 1,250	\$ 29,717	\$ 10,000		

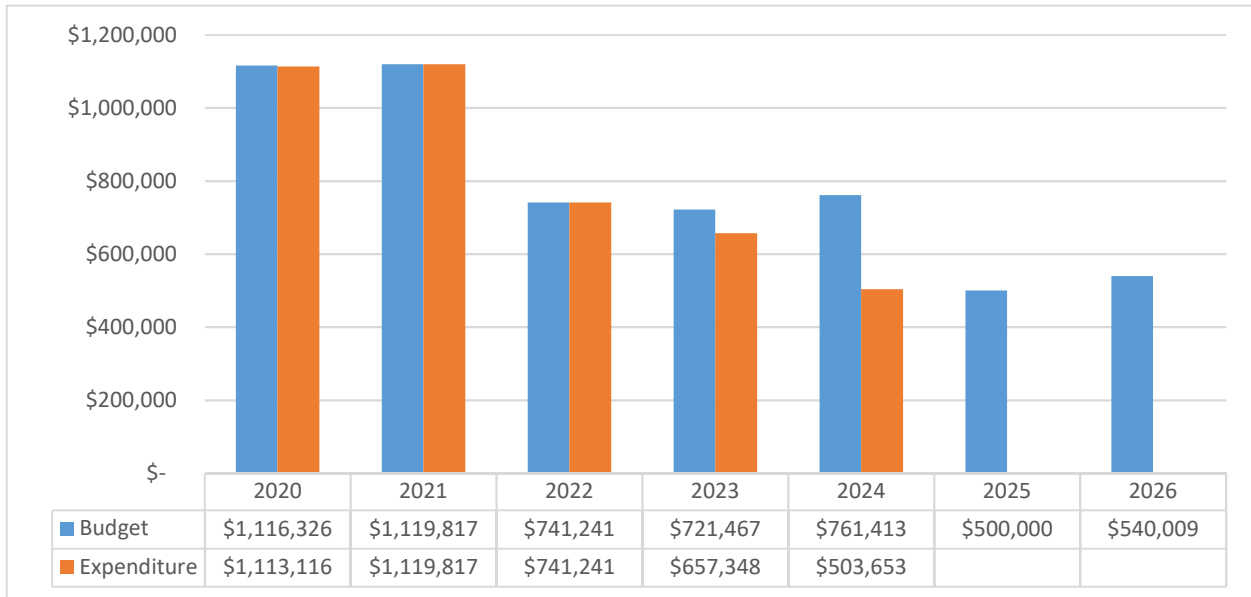
FUNCTION: School Choice Tuition

Code: 9110

Major Account: Programs with Other School Districts

Description

Tuition payments for Monomoy resident students attending other public schools through school choice. The cost to the district is based on the actual number of students in that year, therefore the budget is always an estimate based on historic data.

Historic Expenditure**Recent Trends**

The number of students leaving Monomoy Regional School District to attend other public schools has fallen from a high of 223 in FY18 to a low of 75 in FY24.

Looking Ahead

The number of school choice out students for FY25 is not yet available. The number of school choice out students is higher in the upper grades and therefore the cost of tuition seems unlikely to increase significantly in FY25 or FY26 when those students graduate. Nevertheless, the budget is kept level until more up to date information is available.

FUNCTION: School Choice Tuition

Major Account: Programs with Other School Districts

ACCOUNT DETAIL

		2022		2023		2024		2025		2026
FormattedAccount	Account Name	Budget	Total Exp	Budget 2	Total Exp3	Budget 4	Total Exp5	Budget 6	Budget	
1000.30.9110.970.658.005.1780	DIST SCCH Tuition Tuitions	\$ 741,241	\$ 741,241	\$ 721,467	\$ 657,348	\$ 761,413	\$ 503,653	\$ 500,000	\$ 540,009	

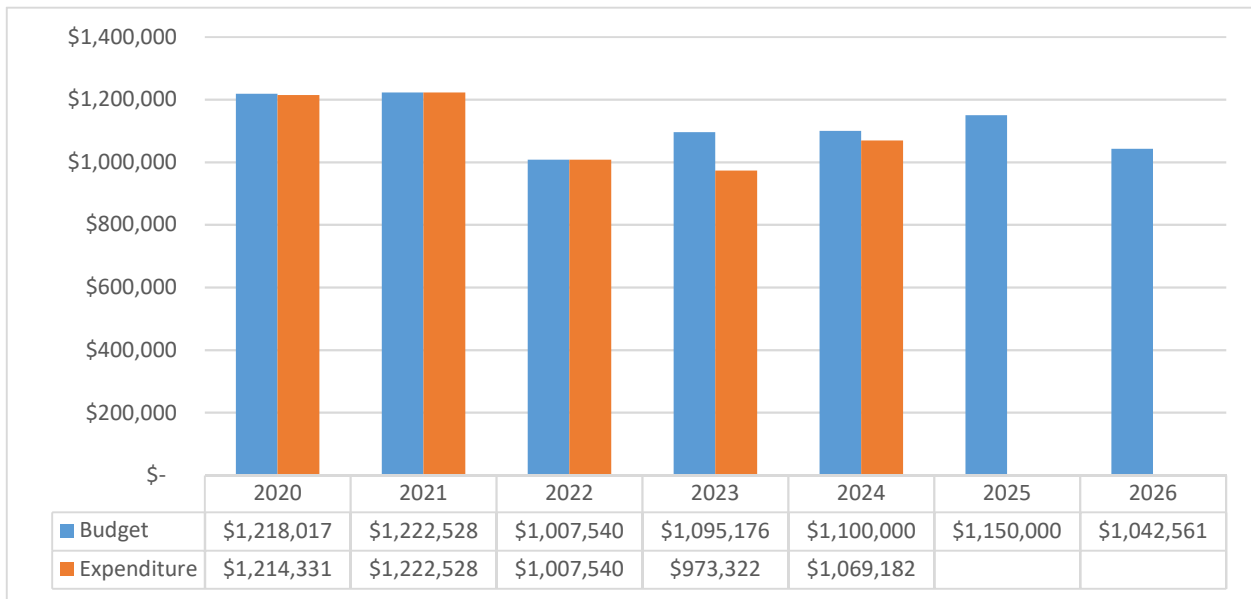
FUNCTION: Tuition To Charter School

Code: 9120

Major Account: Programs with Other School Districts

Description

Tuition payments for Monomoy resident students attending charter schools. The program details, including the numbers and tuition amounts, are determined by the states.

Historic Expenditure**Recent Trends**

Like school choice out, the number of students from Harwich or Chatham choosing to attend charter schools has fallen, from a high of 75 in FY19 to a low of 44 in FY23, however, the number then increase to 48 in FY24. While there may be a trend in the number of students applying to charter schools, as their ultimate enrollment is based on a lottery it is difficult to predict future numbers.

Looking Ahead

While information is not available for FY25, the current budget is kept level for FY26.

FUNCTION: Tuition To Charter School

Major Account: Programs with Other School Districts

ACCOUNT DETAIL

FormattedAccount	Account Name	2022		2023		2024		2025		2026
		2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2026 Budget	
1000.30.9120.970.659.002.1790	DIST Tuition To Charter Sch Tuitions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,107	\$ -	\$ -	
1000.30.9120.970.659.005.1790	DIST Tuition To Charter Sch Tuitions	\$ 1,007,540	\$ 1,007,540	\$ 1,095,176	\$ 973,322	\$ 1,100,000	\$ 994,075	\$ 1,150,000	\$ 1,042,561	

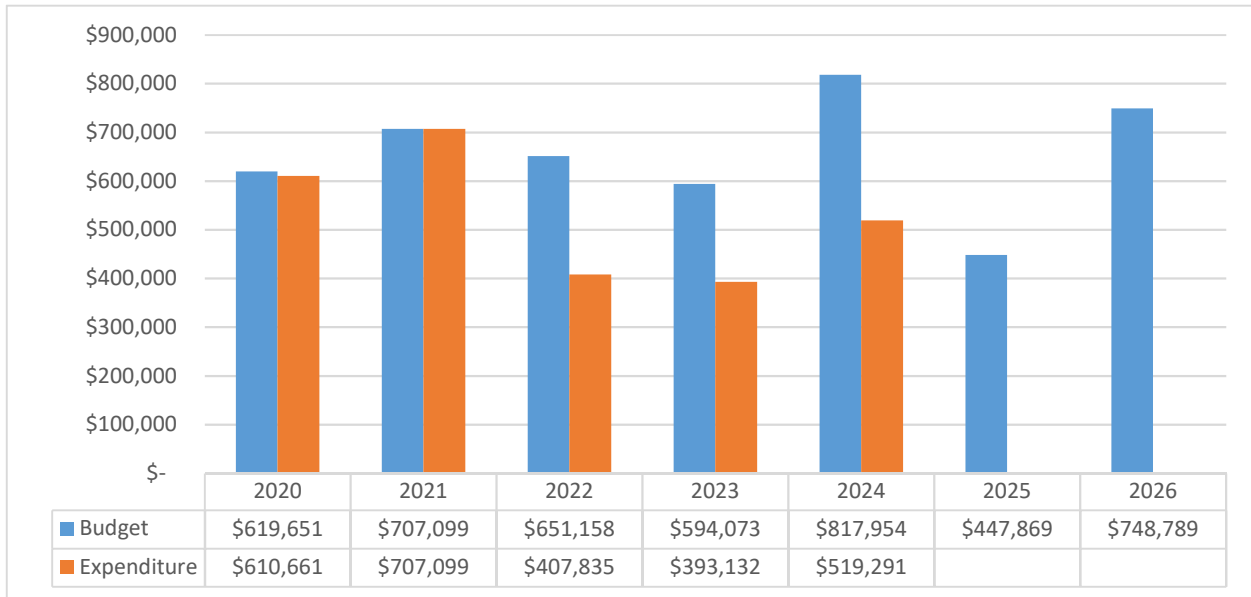
FUNCTION: Non-Public Tuition

Code: 9300

Major Account: Programs with Other School Districts

Description

Tuition to Non-Public Schools for tuition of Monomy resident students, this is primarily used for special education tuition.

Historic Expenditure**Recent Trends**

This function budget and expenditure has fluctuated significantly since 2013 as the costs are determined by the needs of a small number of students and the availability of appropriate services in non-public, collaborative, or other public schools. The budget is set by the Business Manager and Director of Student Services based on the needs of the current students and known changes for up coming years. .

Looking Ahead

There is one additional placement expected for FY26 as compared to the FY25 budget, from 6 to 7. However, in light of the significant increase in the Collaborative Tuition (see function 9400), the Circuit Breaker offset has been increased by using all of the expected FY25 tuition and 50% of the expected FY26 tuition. The district has also increased it's use of programs as an alternative to suspension - this has led to an increase in regular education out of district costs.

FUNCTION: Non-Public Tuition

Major Account: Programs with Other School Districts

ACCOUNT DETAIL

		2022		2023		2024		2025		2026
FormattedAccount	Account Name	2022 Budget	2022 Exp	2023 Budget	2023 Exp	2024 Budget	2024 Exp	2025 Budget	2026 Budget	
1000.30.9300.970.655.001.1810	DIST Non-Public Tuition Tuitions Reg Ed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (295)	\$ -	\$ 15,000	
1000.30.9300.970.662.002.1810	DIST Non-Public Tuition Tuitions Spec Ed	\$ 651,158	\$ 407,835	\$ 594,073	\$ 393,132	\$ 817,954	\$ 519,586	\$ 447,869	\$ 733,789	

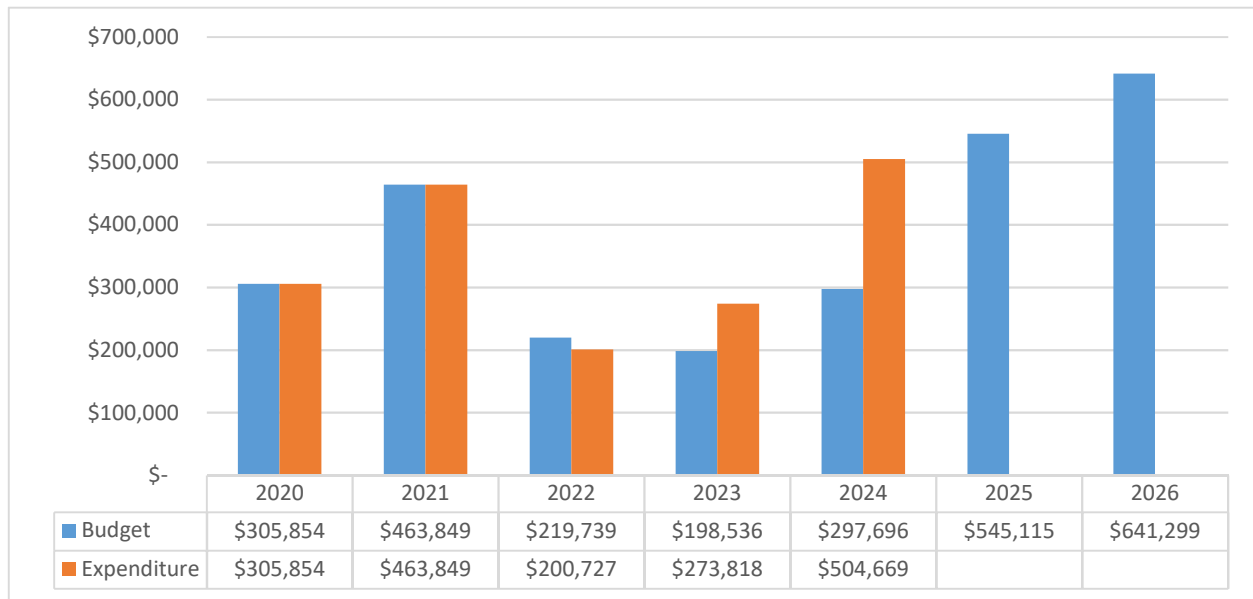
FUNCTION: Payments To Collaborative

Code: 9400

Major Account: Programs with Other School Districts

Description

Record, by major program, tuition payments to Collaboratives (9400) for tuition paid to Collaboratives for resident students.

Historic Expenditure**Recent Trends**

There has been a general reduction in this function since 2107, this has been due to a number of factors including the needs of students, the availability of services within the district, and the availability of services at collaboratives and non public schools.

Looking Ahead

There has been a significant increase in the number of placements, active and expected, during FY25 that are expected to continue into FY26. FY25 budget was based on expected 6 placements, at least 11 placements are expected for FY26.

FUNCTION: Payments To Collaborative

Major Account: Programs with Other School Districts

ACCOUNT DETAIL

		2022		2023		2024		2025		2026
FormattedAccount	Account Name	Budget	Total Exp	Budget 2	Total Exp3	Budget 4	Total Exp5	Budget 6	Budget	
1000.30.9400.970.130.002.1820	DIST Pay To Collabs Tuitions Spec Ed - PrePays	\$ -	\$ 100,953	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1000.30.9400.970.663.002.1820	DIST Pay To Collabs Tuitions Spec Ed	\$ 219,739	\$ 99,774	\$ 198,536	\$ 273,818	\$ 297,696	\$ 504,669	\$ 545,115	\$ 641,299	

INACTIVE OR UNUSED FUNCTIONS

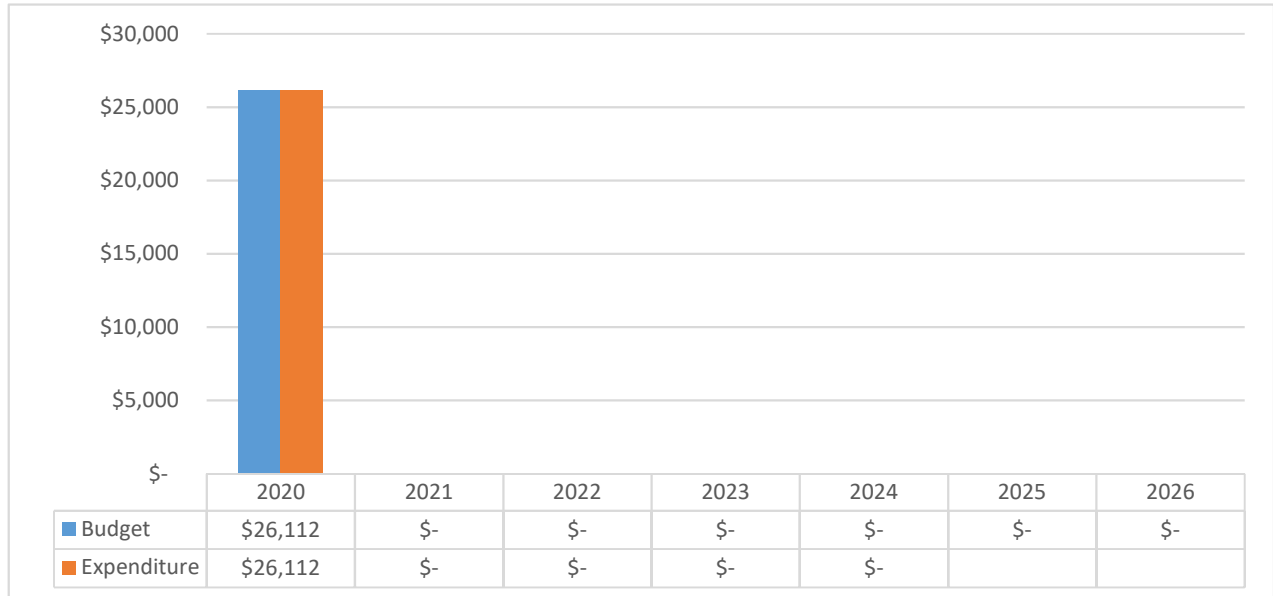
FUNCTION: Community Engagement Coordinator

Code: 1230

Major Account: Administration

Description

Other Districtwide Administration for example, Assistant to Superintendent, Grants Manager, or Director of Planning. In Monomoy, this included a portion of the community engagement coordinator's salary.



Recent Trends

The Community engagement coordinator's salary was budgeted in this function until FY21, since then that position has been budgeted under 'District Parent Liaison'.

Looking Ahead

With the change to account for the community engagement coordinator's position, no expenditure has been budgeted from this function since FY22

FUNCTION: Specialists, Small Group

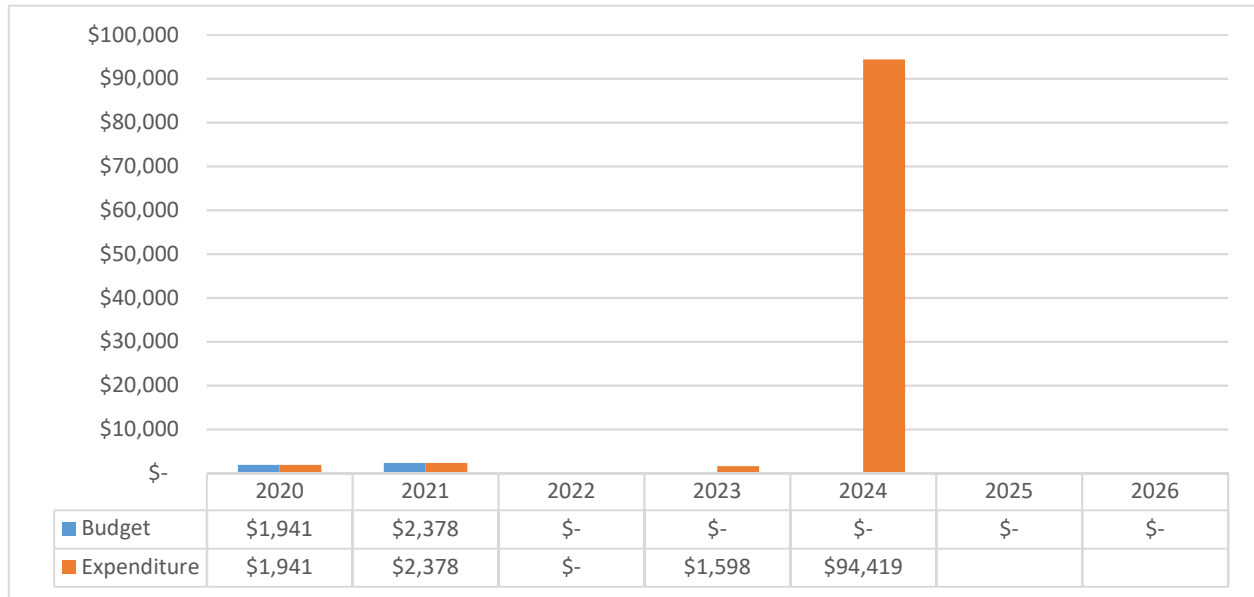
Code: 2310

Major Account: Teachers

Description

This function is no longer used and these positions have been included in the Classroom teachers function (2305).

Historic Expenditure



Recent Trends

Looking Ahead

FUNCTION: Team Leaders and Instructional Coordinators

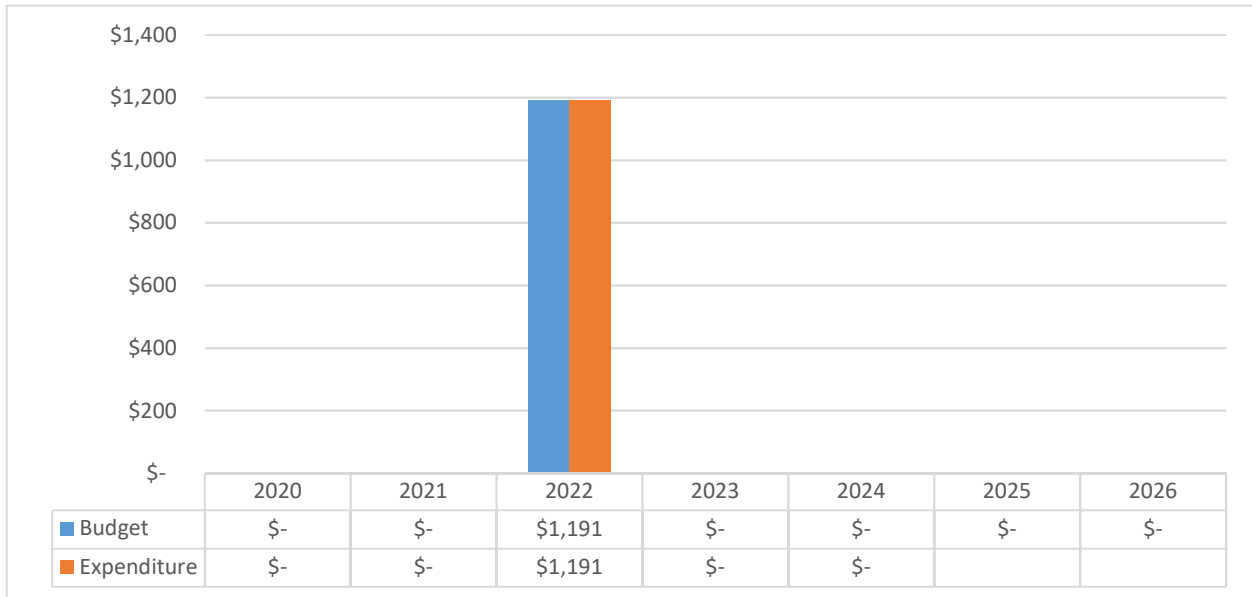
Code: 2315

Major Account: Teachers

Description

This function is no longer used and these positions have been included in the Classroom teachers function (2305).

Historic Expenditure



Recent Trends

Looking Ahead

FUNCTION: Distance Learning and Online Coursework

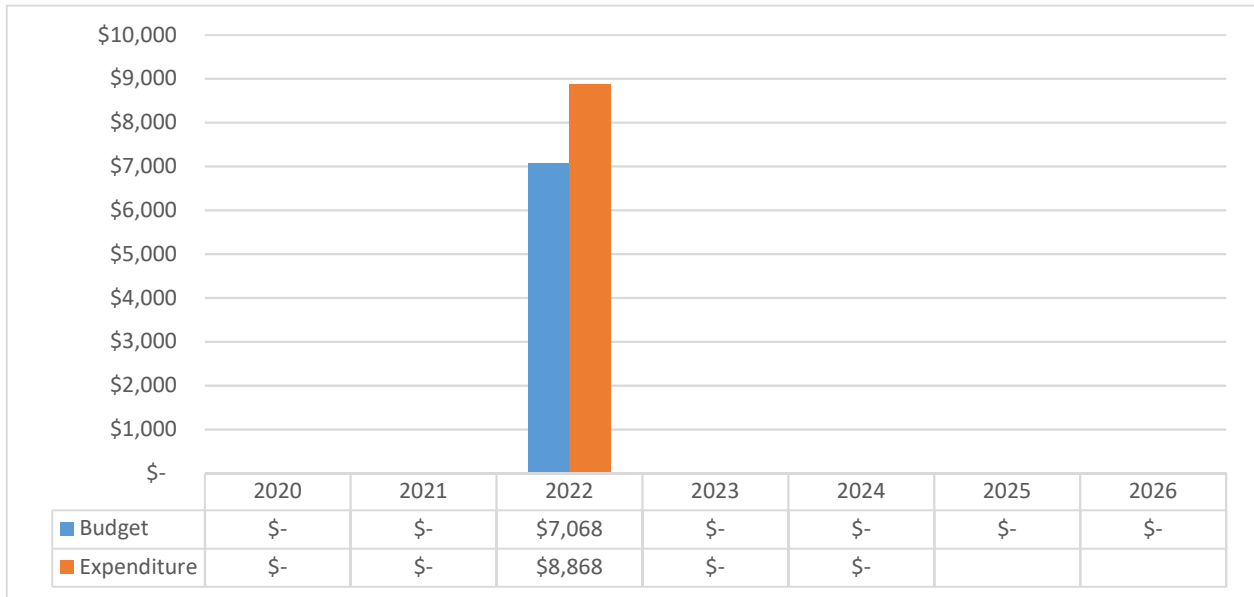
Code: 2345

Major Account: Other Teaching Services

Description

Costs related to enrolling students in technology-based distance education coursework.

Historic Expenditure



Recent Trends

This function is not currently used in Monomoy.

Looking Ahead

FUNCTION: Instructional Staff Professional Development

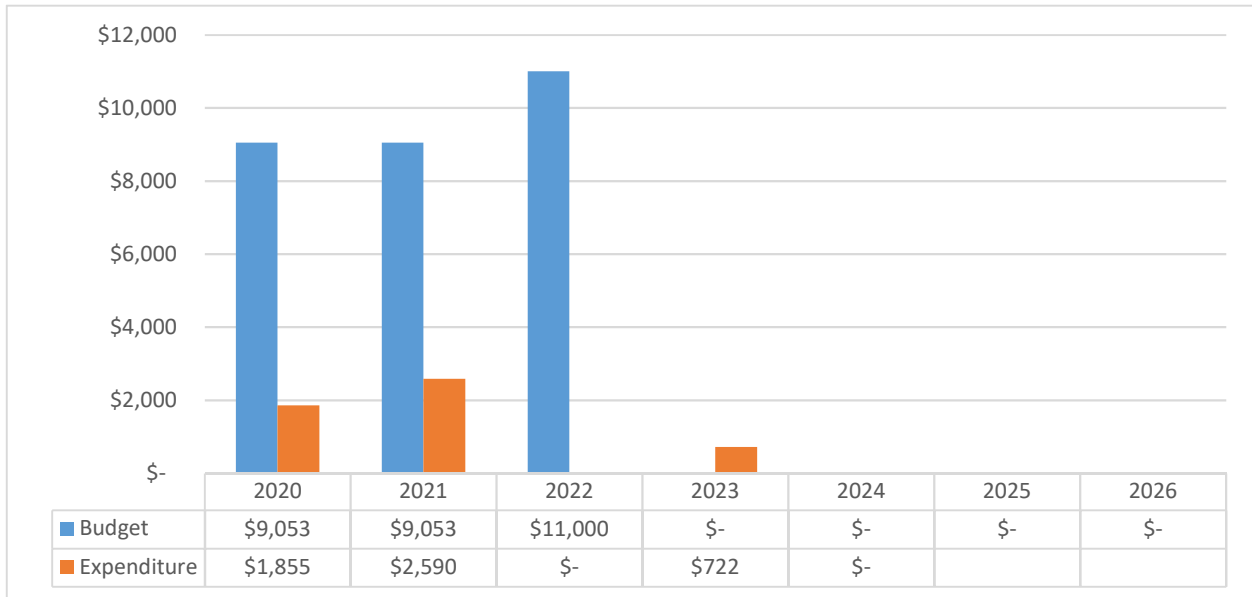
Code: 2353

Major Account: Professional Development

Description

Previously used for professional development days for instructional staff.

Historic Expenditure



Recent Trends

Expenditure has tended to fall below budget in this function.

Looking Ahead

This function is no longer included in the state's Chart of Accounts and will not be used by the district. Costs are reported in 2356 or 2358 instead.

FUNCTION: Substitutes for Professional Development

Code: 2355

Major Account: Professional Development

Description

Previously used to report expenditure on substitutes filling in for teachers attending professional development.

Historic Expenditure

\$1							
\$1							
\$1							
\$1							
\$1							
\$1							
\$0							
\$0							
\$0							
\$0							
\$-	2020	2021	2022	2023	2024	2025	2026
Budget	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Expenditure	\$-	\$-	\$-	\$-	\$-		

Recent Trends

This function is no longer used. All substitutes are reported in function 2325 (short term subs) or 2324 (long term subs).

Looking Ahead

FUNCTION: Prof Dev, Stipends And Exps.

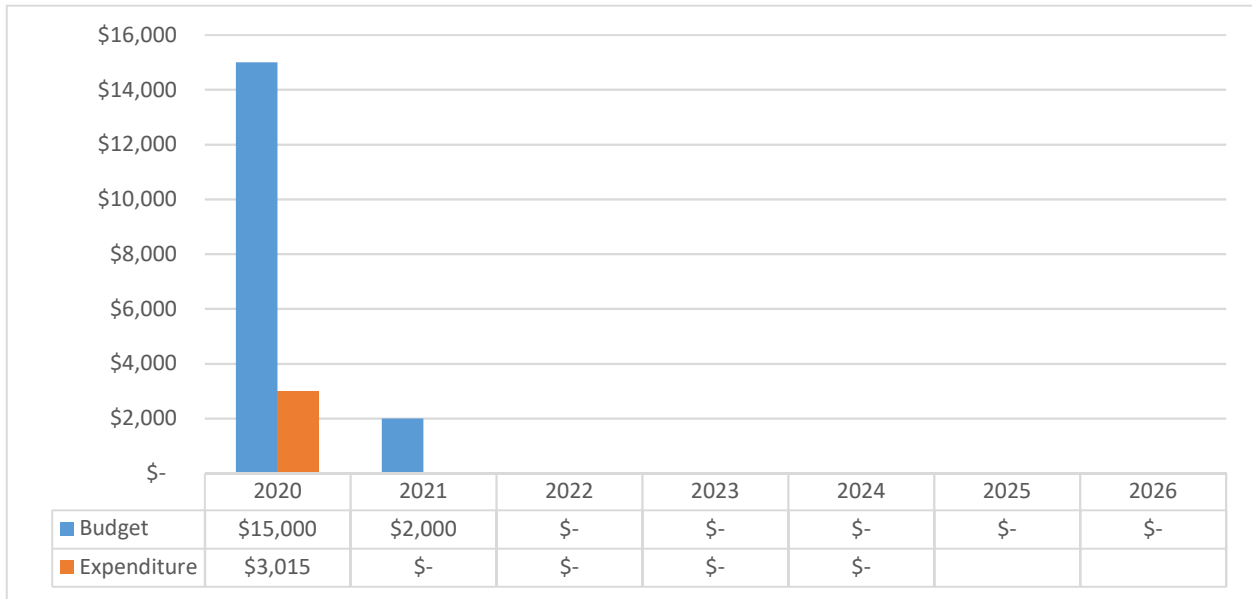
Code: 2357

Major Account: Professional Development

Description

Previously used to report professional development related expenses.

Historic Expenditure



Recent Trends

This function has not been used for expenditure since 2020. Professional development expenditure now reported in functions 2356 and 2358.

Looking Ahead

FUNCTION: Substitutes Cust and Main

Code: 4325

Major Account: Operations and Maintenance

Description

Historic Expenditure

\$1							
\$1							
\$1							
\$1							
\$1							
\$1							
\$0							
\$0							
\$0							
\$0							
\$-	2020	2021	2022	2023	2024	2025	2026
Budget	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Expenditure	\$-	\$-	\$-	\$-	\$-		

Recent Trends

This function is no longer part of the State's chart of account or used by the district. All custodian and maintenance substitutes are reported as part of custodian services (4110).

Looking Ahead

FUNCTION: Interest BANs

Code: 5450

Major Account: Benefits and Fixed Charges

Description

Expenditures by the school committee for reduction or full payment of short-term Bond Anticipation Notes (BANs) for interest.

Historic Expenditure

\$1							
\$1							
\$1							
\$1							
\$1							
\$1							
\$0							
\$0							
\$0							
\$0							
\$-	2020	2021	2022	2023	2024	2025	2026
Budget	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Expenditure	\$-	\$-	\$-	\$-	\$-		

Recent Trends

The district has not has any BAN interest payments since 2015.

Looking Ahead

FUNCTION: Motor Vehicles

Code: 7500

Major Account: Acquisition, Improvement and Replacement of Fixed Assets

Description

*Purchase of new vehicles for 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.*

Historic Expenditure

\$1							
\$1							
\$1							
\$1							
\$1							
\$1							
\$0							
\$0							
\$0							
\$0							
\$-	2020	2021	2022	2023	2024	2025	2026
■ Budget	\$-	\$-	\$-	\$-	\$-	\$-	\$-
■ Expenditure	\$-	\$-	\$-	\$-	\$-	\$-	

Recent Trends

The district has not used this function.

Looking Ahead