

FY26 Proposed Budget



Concord-Carlisle Regional School District
Concord, Massachusetts

March 2025
www.concordps.org

Concord-Carlisle Regional School Committee

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Mission

The mission of the school districts is to educate all students as lifelong learners, caring citizens, and responsible contributors in our increasingly diverse global society.



Vision

Students of Concord and Concord-Carlisle Regional Schools actively seek varied pathways through which they achieve their potential and find joy in learning. They will possess a strong sense of self and embrace their responsibilities as members of our ever-changing local and global communities.

Core Values and Beliefs

Belonging

Excellence

Engagement

Inclusion

Innovation

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Section I: Introduction



Budget Process and Objectives

The Concord-Carlisle Regional School District (CCRS) budget included in this Budget Book was approved by a vote of the School Committee on February 26, 2025, and affirmed on April 10, 2025. This was a culmination of work that started in early Fall 2024, where the district administration began working with internal stakeholders to kick off the process. The School Committee held multiple budget workshops to review and discuss specific detailed budget items, and with a goal of maximizing transparency with the FY2026 budget. The core budgeting principles include the following:

- Students and their learning are at the center of decisions;
- Requested resources for programs, services, and activities reflect the District's core values of academic excellence, respectful and empathic community, professional collaboration, educational equity, and continuous improvement;
- Support and advancement of the initiatives in the District's 2023 – 2028 Strategic Plan
- Balancing the above with maintaining responsive and reasonable operating budgets that factor in the impact to taxpayers.

Zero-Based Budgeting

Discussions about the resources needed to support student learning occur all the time, often informally. The annual budget process is the forum for bringing these requests forward formally for consideration.

CPS and CCRSD use a zero based budget process that is strongly endorsed by the School Committee. In a nutshell, the zero-based approach means that last year's budget is not carried over from year to year, rather the budget is built from scratch each year, based on the detailed needs identified in each school, with the operational infrastructure to support it.

The budget process begins at the school level, with Principals working with School Councils to review School Improvement Plans and identify resources that may be needed to move those plans forward. Principals should involve staff to obtain input to this process, and to hear ideas or requests that may benefit the school and its students. Here at CPS and CCRSD, department chairs play an important role in identifying and prioritizing needs in the areas of curriculum materials and software, as well as other department needs.

Relevant data points are used to analyze proposals for incremental resources, whether it be staffing, or other resources, such as materials, services, or equipment. The Leadership Teams works together to prioritize the various requests, and overall budget capacity is also considered in determining what additional resources can be included in the budget. Ultimately the Superintendent makes the final decision on what to include in the Preliminary Budget proposal to the School Committees.

Enrollment

High school staffing is highly driven by course offerings and enrollment numbers which predictably declined some over recent years. CCHS was overcrowded until the 2023-2024 school when enrollment dropped to the capacity the building was designed to accommodate. Enrollment levels for the past five years are listed below.

5 Year Enrollment History

	10/1/20	10/1/21	10/1/22	10/1/23	10/1/24
CCHS	1317	1323	1309	1229	1191

Collective Bargaining Agreements

The following chart represents Concord-Carlisle Regional School District’s contractually obligated cost of living increases for the remaining term of years for each bargaining unit. This chart only includes cost of living increases. Other obligations including changes to longevity, shift differentials, etc. are accounted for in the zero-based budget.

BARGAINING UNIT	FY25	FY26	FY27	Contract Expiration
Concord-Carlisle Teachers Association	3.00%	3.00%	3.00%	June, 2027
Administrative Assistants Unit	2.50%	2.50%	TBD	June, 2026
CCHS Tutors	2.00%	TBD	TBD	June, 2025
CCRSD Building Service Workers	2.75%	2.75%	2.75%	June, 2027
Bus Drivers Unit	2.75%	TBD	TBD	June, 2025
Maintenance	2.75%	2.75%	TBD	June, 2026

District’s 5 Year Strategic Plan: 2023 - 2028

In the Summer of 2023, the District completed a comprehensive process that culminated in the creation of a new Strategic Plan for the next five years. The process included multiple stakeholders, including students, parents, staff, administrators, school committee members, and town officials that met several times throughout the school year. We are so appreciative of the time, effort, and collaboration of all who participated in this endeavor.

The four key strategic objectives of the plan are:

1. **Multiple Paths to Success:** Employ teaching practices that are highly engaging, emphasize innovation, and offer multiple paths to student success.
2. **Well-Being & Mental Health:** Develop and create a sound infrastructure to support the well-being and mental health of our school community - students, staff, administrators, and families.
3. **Inclusive Culture:** Create a collaborative and inclusive culture in the schools and community that values diversity and recognizes the contributions and uniqueness of each learner.
4. **Innovative Environment:** Create an environment that catalyzes student learning through safe, healthy, and innovative indoor and outdoor spaces.

The full Strategic Plan can be access via the link below.

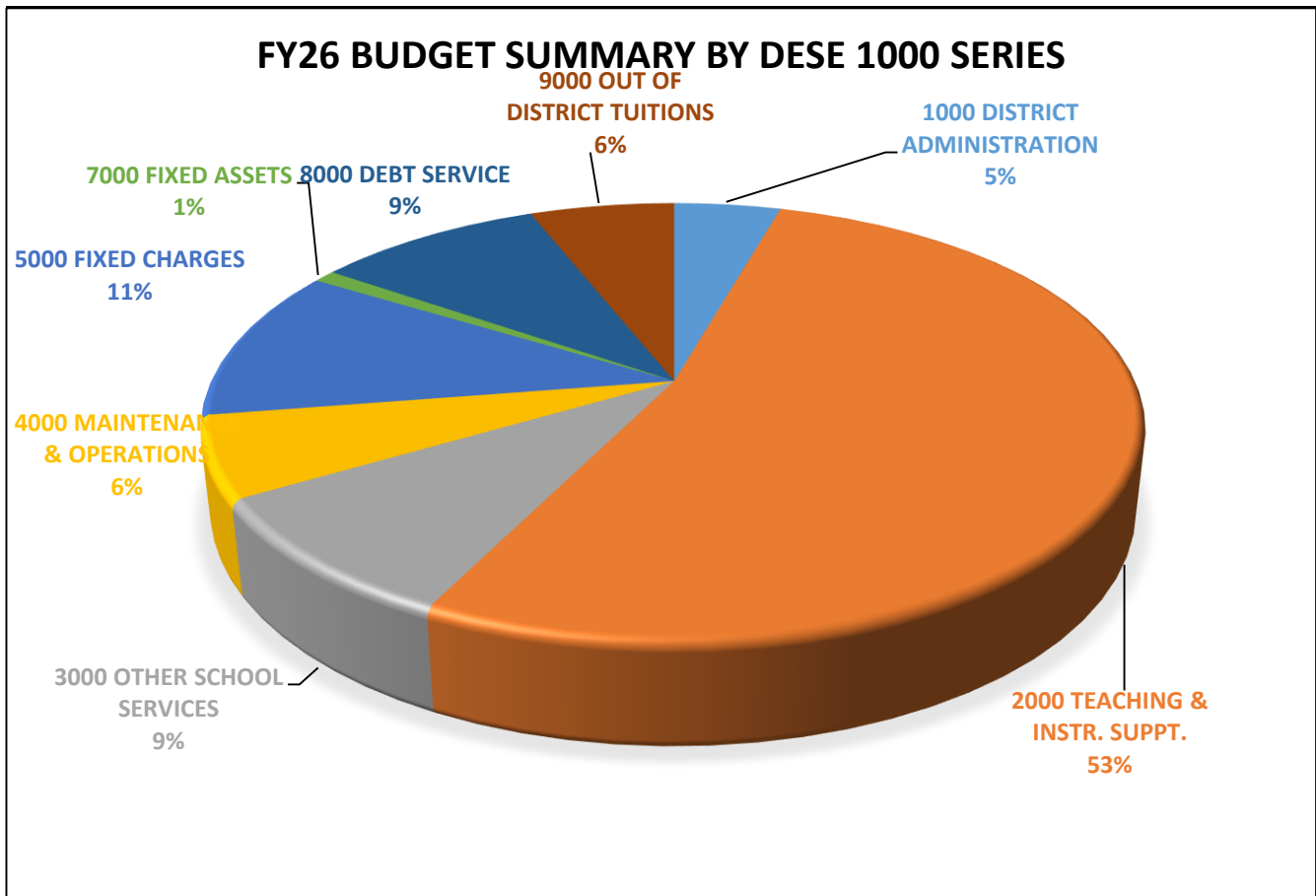
<https://www.concordps.org/wp-content/uploads/2023/08/Concord-Carlisle-Strategic-Plan-2023-2028-3.pdf>

Section II: FY25 Budget Summaries

(General Fund)

Budget Summary by DESE 1000 Function

DESE FUNCTION	DESE FUNCTION DESCRIPTION	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	Change (\$) FY26 BUD vs. FY25 BUD	Change (%) FY26 BUD vs. FY25 BUD
1000	DISTRICT ADMINISTRATION	1,701,705	1,773,398	71,693	4.2%
2000	TEACHING & INSTR. SUPPT.	20,909,588	21,386,651	477,064	2.3%
3000	OTHER SCHOOL SERVICES	3,399,887	3,710,816	310,929	9.1%
4000	MAINTENANCE & OPERATIONS	2,324,240	2,432,358	108,118	4.7%
5000	FIXED CHARGES	4,456,572	4,510,733	54,161	1.2%
7000	FIXED ASSETS	391,900	366,562	(25,338)	-6.5%
8000	DEBT SERVICE	3,913,137	3,795,034	(118,103)	-3.0%
9000	OUT OF DISTRICT TUITIONS	1,877,880	2,409,400	531,520	28.3%
	TOTAL	38,974,907	40,384,952	1,410,045	3.62%



Budget Summary: Salary / Non-Salary

Expense Type	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	Difference \$ FY26 BUD vs. FY25 BUD	Difference % FY26 BUD vs. FY25 BUD
Salary accounts	24,267,142	24,912,614	645,472	2.66%
Non-Salary accounts	14,707,765	15,472,338	764,573	5.20%
Total	38,974,907	40,384,952	1,410,045	3.62%

FY26 Budget Overview and Key Drivers

As a result of the FY26 zero-base budget process, district administration and School Committee have recommended an operating budget increase of 3.62%. The FY26 recommended budget is \$40,384,952, an increase of \$1,410,045 from the FY25 approved budget. See CCRSD School Committee Approved Line Item Budget in appendix item (B).

As shown in the prior section, the budget increase in FY26 is primarily due to significant increases in out of district tuitions, with new placements occurring in the Spring of 2024, after the FY25 budget was developed, and additional placements occurring during FY25. The Town Finance Committees of Concord and Carlisle provided a one-time exclusion from their budget guidelines to help the district manage these challenging and exceptional financial circumstances. With this exclusion, the district was able to attain the budget guideline set by the towns.

Additional information on Key Drivers of year over year budget changes are shown in the Superintendent's Recommended Budget presentations on the district's website, and can be accessed in the Fiscal Year 2026 folder via the link below:

<https://www.concordps.org/finance-and-operations/budget-information/>

FTE Analysis

DESE FUNCTION	DESE FUNCTION DESCRIPTION	FY25 REQUESTED BUDGET	FY26 REQUESTED BUDGET	FY26/FY25 Diff (FTE)
1000	DISTRICT ADMINISTRATION	12.57	12.54	(0.03)
2000	TEACHING & INSTR. SUPPT.	175.08	173.91	(1.17)
3000	OTHER SCHOOL SERVICES	25.23	26.23	1.00
4000	MAINTENANCE & OPERATIONS	12.32	12.32	0.00
	TOTAL	225.20	225.00	(0.20)

The decrease in the 2000 series is due primarily to reductions in a 0.8 FTE specialist position that was shifted to CPS based on changing student needs across the two districts. The remainder is a slight net reduction in teacher FTE's, which are evaluated annually based on sections required by subject area, and enrollment levels.

The 3000 series increased by 1.0 FTE, due to the addition of 1.0 FTE Assistant Athletic Director, which is partially funded by restructuring other staffing to lower cost positions.

Capital Projects Update

District Administration anticipates undertaking a complete assessment of facilities and grounds at CCHS in the time range of 2027 – 2028. In the meantime, capital needs have been identified through internal discussions with Administration, and in School Committee meeting deliberations. Below is a summary of the identified capital priorities for CCRSD over the next few years.

Amenities Building

An Amenities Building adjacent to the CCHS Football / Athletic field on the lower part of campus as a potential capital request. An engineering firm, Gale Associates, Inc., was engaged to investigate various options, and presented them to the School Committee in Fall 2024. A no-frills, concrete block building model was selected due to durability/longevity and limited cost difference versus the other options. Gal Associates is in the process of developing of bid-ready design specifications for the selected option. This work is anticipated to be completed in April 2025.

This project will be brought to Town Meeting of both member towns later this Spring. In Carlisle, it will be brought forth with a recommendation for use of Capital Preservation Committee Funds; in Concord, it will be funded via borrowing, and debt service.

Outdoor Track Facility

The initial discussion on this topic have indicated that this project would be something that the district sought to obtain funding primarily through fundraising efforts. As such, it is not included currently as a cost in the capital plan.

Memorial Field – Turf Replacement

It is anticipated the existing turf has at least a couple years remaining of useful life. The district will investigate whether there are funding sources available to help defray the cost of repairs, and other internal funding sources that may be able to help offset the cost, for example, the facilities rental revolving fund, or athletic revolving funds. Cost estimates will be obtained by leveraging information learned from the Doug White field turf replacement project and shared with the Committee during FY27 budget planning.

HVAC Replacement

As the large Roof Top Units age, some will fail and need to be replaced. At this point in time, these costs are being absorbed in the operating budget, however, due the number of units, and cost involved, these may need to be factored into future capital planning. Replacing one of the larger RTU's can cost around \$40,000 for the equipment alone, and there are many units on the roof, and costs can add up. Building a surplus balance in the Facilities Rental Revolving Fund that is carried over from year to year would be an ideal way to fund these projects, however, it will take time to grow that fund, and there may also be a need to use those funds to cover unexpected maintenance costs that exceed the operating budget and cannot be offset in other parts of the budget.

Capital Stabilization Fund

We would like to highlight for consideration the inclusion of annual contributions to a Capital Stabilization fund into the regular budget planning process. One of the cited issues from town officials was the difficulty of absorbing large one-time expenses, or an ongoing capital assessment related to a capital project at CCHS. Having a capital stabilization fund to offset capital projects would mitigate this issue. Determining how to fund it is a separate conversation that would need to occur with School Committee and Town Officials.

Section III: Other Funding Sources

Revolving and Stabilization Fund Balances

Key Revolving and Stabilization Fund Balances - FY24 Activity				
FUND	07/01/2023 Balance	Program Revenues	Program Expenditures	06/30/2024 Balance
Adult and Community Ed	135,207	759,057	(827,993)	66,270
Athletic Revolving	265,016	365,428	(483,459)	146,985
Circuit Breaker Revolving	1,084,542	1,621,625	(1,595,178)	1,110,989
Capital Stabilization	8,933	200,683	(164,725)	44,891
School Lunch Revolving	289,341	733,818	(777,299)	245,860
Non-Resident Tuitions	0	80,500	(80,500)	0
Transportation Passes Revolving	7,900	80,100	(88,000)	0

Notes:

1 - Circuit-breaker revenues included slightly over \$300,000 in one time “extraordinarily relief”, in addition to the regular Circuit-breaker annual revenues.

2- Capital stabilization “revenues” are a return of unspent funds from CCHS Access Road project. Capital Stabilization expenses are to transfer funds to a capital project account to fund the design of an Amenities Building. The expenses were “posted” in FY25, but relate to balances generated during FY24, thus noted as an FY24 expense for presentation purposes, as that more accurately reflects the balance available to the district.

FY25 Grant Funding

			CCRSD
Grant Name	Grant Purpose	Focus area	FY25 Grant Award
ANNUAL RECURRING GRANTS			
Title I	Title I, Part A of the federal Elementary and Secondary Education Act (ESEA) provides supplemental resources to local school districts to help provide all children significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps.	Close achievement gaps among different subgroups of learners; targeted support for low-income students requiring add'l resources; the district funds tutors from this grant. A portion of the allocation is allocated for support of students in home-school and private school settings.	27,625
Title II A	Title II, Part A of the federal Elementary and Secondary Education Act (ESEA) provides supplemental resources to school districts to support and facilitate excellent teaching and learning.	Professional development for teachers	14,568
Title IV	Title IV, Part A of the federal Elementary and Secondary Education Act (ESEA) provides supplemental resources to local school districts to build capacity to help ensure that all students have equitable access to high quality educational experiences.	Can be used for any of Title I and Title IIA purposes, with additional permissible uses; allocated to instructional support staff at CPS and CCRSD.	10,000
IDEA	Overseen by the U.S. Department of Education's Office of Special Education Programs, the purpose of this federal special education entitlement grant program is to provide funds to ensure that eligible students with disabilities receive a free and appropriate public education that includes special education and related services designed to meet their individual needs.	In support of special education students and programs. Like many other districts, CPS and CCRSD applies this to out of district tuitions, for simplicity of administration. A portion of the allocation is allocated for support of students in home-school and private school settings.	450,289

METCO	In support of Metco programs and students in districts that have Metco programs	Direct support of Metco program; CPS utilizes these funds for staffing - administration, academic support, and transportation costs	471,146
COMPETITIVE GRANTS AWARDED			
Comprehensive Health Grant	A multi-purpose grant to support various health initiatives, including equipment/supplies, contract services, mental health supports	The district will allocate these funds for safety equipment (defibrillator), mental health services, and substitute nurse pay	24,000
IEP Implementation Grant	A targeted grant to assist districts in implementing the new IEP form.	Overseen by the Director of Student Services; prof. development on new IEP process	10,000
Total FY25 Grant Awards			1,007,628

ESSER Grants Update

All ESSER funds have been expended as of 09/30/2024.

Homeless Support Grants Update

The state government is providing financial support to assist with addressing the specific needs of students experiencing homelessness. The funding is \$104 per student per day. These grant amounts are much smaller at CCRSD relative to CPS, with a significantly smaller cohort of high school age children attending CCHS.

The district is anticipating receiving around \$125,000 in FY25, and is using those funds to cover instructional (teaching, tutor, specialists) costs related to supporting these students. The shelter in Concord is expected to close in August 2025, and the homeless grant funding will terminate at that time.

Homeless transportation

Students are given the option of attending their home district, or the district where the homeless shelter is located. Some students opt to attend their home schools. These costs of this transportation are the shared responsibility of the home district and the district where the shelter is located. The costs of this transportation are split equally by the districts and are reimbursed via a federal reimbursement as part of the McKinney-Vento program. Homeless transportation costs for FY25 in CCRSD are currently projected to be approximately \$56,000.

Section IV: Revenue and Town Assessments

Revenue Budget

The chart below shows the revenue budget as compared to the prior fiscal year. A few items to highlight:

- Chapter 70 funding experienced modest growth. Affluent communities such as Concord and Carlisle receive relatively modest funding from the state for Chapter 70 funding, which is the core state funding source for public schools in Massachusetts. The only guaranteed annual increase is the Minimum Aid category set at \$75 per pupil for the FY26 Governor’s budget.
- Interest income had increased significantly due to higher interest rates on our accounts, consistent with the larger economic trend, over the past few years. These higher rates continue to be reflected in the budget.
- Chapter 71 reimbursement (for regional transportation) is projected to be relatively flat; vehicle costs are amortized over five years (for reimbursement purposes per DESE)

Revenue	FY26	FY25	Difference	Diff. %
Chapter 70	\$ 3,421,429	\$ 3,351,654	\$ 69,775	2.1%
Excess & Deficiency (E&D)	\$ 300,000	\$ 300,000	\$ -	0.0%
Misc Revenue	\$ 30,000	\$ 30,000	\$ -	0.0%
Rental Income	\$ -	\$ -	\$ -	0.0%
Interest	\$ 275,000	\$ 275,000	\$ -	0.0%
Charter Reimbursement	\$ 25,000	\$ 1,359	\$ 23,641	1739.6%
Chapter 71	\$ 825,815	\$ 810,000	\$ 15,815	2.0%
Total	\$ 4,877,244	\$ 4,768,013	\$ 109,231	2.3%

The state budget process has multiple steps to go through before that is finalized, and the district will monitor the budget process through the various stages of review and adjustment.

Town Assessments

The assessment of the regional school committee budget to member towns is based on the regional school committee agreement. Per the agreement, the assessments are allocated to the towns based on the proportionate enrollment at CCHS of each member town.

Assessments are not the same as the budget. The assessments for a regional school district are arrived at by starting with the operating budget, and then applying revenues to the budget which reduces the amount assessed to the member towns. This is illustrated below.

SCOM BUDGET SLIDE - ASSESSMENTS			
	Total	Concord	Carlisle
Total CCRSD Expenditure Budget	40,384,952		
less: Chapter 70 Revenue	-3,421,429		
less: Chapter 71 Revenue	-825,815		
Misc Revenue	-30,000		
Rental Income	0		
Interest	-275,000		
Charter Reimbursement	-25,000		
Utilitization of Excess & Deficiency	-300,000		
Total Assessment to Towns - FY26	35,507,708	27,209,557	8,298,151
Assessment to Towns - FY25	34,206,894	26,140,908	8,065,986
\$ Difference	1,300,814	1,068,649	232,165
% Difference	3.80%	4.09%	2.88%
% of Students - CCHS FY25 (10/1/24)		76.63%	23.37%

Town Assessments – breakout with debt service separate

Assessment Comparison w/o Debt				Concord	Carlisle	Total
FY2025				23,150,489	7,143,268	30,293,757
FY2026				24,301,422	7,411,252	31,712,674
Difference				1,150,933	267,984	1,418,917
				4.97%	3.75%	4.68%
<hr/>						
Assessment Comparison w/ Debt Service				Concord	Carlisle	Total
FY2025				26,140,908	8,065,986	34,206,894
FY2026				27,209,557	8,298,151	35,507,708
Difference				1,068,649	232,165	1,300,814
				4.09%	2.88%	3.80%

Section V: Supplemental Data

Excess and Deficiency (E&D)

Excess and Deficiency for a regional school is very similar to “free cash” for a town or municipality. It is essentially the cumulative surplus balance of the general fund of the school district.

E&D Certification – as of June 30, 2024

The Division of Local Services within the Massachusetts Department of Revenue certified the CCRSD E&D balance as of June 30, 2024. The certified amount as of June 30, 2024 is \$1,628,226, which represents 4.2% of the FY2025 Budget, slightly below the statutory cap of 5.0%.

E&D is limited to five percent of the Operating + Capital Budget of the current fiscal year budget (FY25). The calculated cap is \$1,948,745.

FY25 E&D Projection

Due to a variety of factors, it is currently projected that the district will exceed the 5.0% cap at the end of FY25, due to a variety of factors, primarily one-time items. MNHG is projecting refunds of surplus funds from the close-out of MNHG; run out claims were less than projected. CCRSD should be receiving approximately \$250,000 back from MNHG, and possibly more. In addition, revenues are currently projected to be favorable to budget by approximately \$150,000. There are also temporary offsets to FY24 E&D due to deficit balances in certain student activity accounts, and a balance sheet account; these items will clear in FY25, effectively increasing E&D. At this point in time, the projection is in the range of \$200k-\$300k above the cap.

OPEB Trust Funding

Other Post-Employment Benefits Costs (OPEB) are currently funded by district payments on a “pay as you go” basis, with the district paying for the district share of costs out of its operating budget annually. OPEB Trusts are created as a funding vehicle for these costs over the long term, with funds set aside over time to cover these retiree benefits. The district has made significant progress with funding its OPEB Trust, resulting in a plan that is 57% funded, as shown below in data from the most recent audit and valuation of the OPEB Trust.

- OPEB Trust value @ 06/30/2024 \$10,382,872
- OPEB Liability @ 6/30/2024 \$17,421,837

60% Funding Level

Further, the districts OPEB actuaries have projected that level contributions of \$425,000 per year for the next five years, provided that the district continues to pay for retiree benefits and make no withdrawals from the OPEB Trust during this time, will substantially fund the OPEB Trust. This may vary if average long term market returns are not realized.

The budgeted contribution for FY25 was re-allocated to cover large unanticipated overages in Out of District tuitions.

Debt Service Schedules

Fiscal Year	CCHS Access Road (2023) BAN	CCHS Refinance (2021)	Landfill BAN	March 2016 Bond	March 2015 Bond	March 2015 Bond Premium	Total	Decrease vs. prior year
FY25	40,549	1,671,250	244,000	153,550	1,886,625	(82,837)	3,913,137	
FY26	83,322	1,614,750	197,745	151,250	1,821,625	(73,659)	3,795,033	(118,103)
FY27	121,861	1,558,250	(paid off)	148,950	1,782,625	(68,151)	3,543,534	(251,499)
FY28	117,806	1,501,750		146,650	1,743,625	(62,644)	3,447,187	(96,348)
FY29	113,751	1,445,250		144,350	1,704,625	(57,137)	3,350,839	(96,348)
FY30	109,696	1,383,750		141,762	1,665,625	(51,630)	3,249,203	(101,636)
FY31	105,641	1,338,750		139,175	1,626,625	(46,123)	3,164,068	(85,135)
FY32	101,586	1,305,000		136,300	1,587,625	(40,615)	3,089,896	(74,173)
FY33	97,531	1,271,250		128,425	1,548,625	(35,108)	3,010,723	(79,173)
FY34	93,476	1,237,500		125,538	1,509,625	(29,601)	2,936,538	(74,185)
FY35	89,421	1,215,000		122,650	1,469,000	(23,864)	2,872,207	(64,331)
FY36		1,192,500		119,625	1,426,750	(17,898)	2,720,977	(151,230)
FY37		1,170,000		116,600	1,384,500	(11,932)	2,659,168	(61,809)
FY38		1,147,500		113,300	1,342,250	(5,966)	2,597,084	(62,084)

Debt service and capital costs are apportioned between Concord and Carlisle based on their relative share of the resident student population. The FY26 allocation percentages are noted below.

FY25 Apportionment between Towns

Carlisle	23.37%
Concord	76.63%

Holding the FY26 apportionment percentages constant, below is the current share of debt service for each member town, projected through FY38.

<i>(assumes FY26 %s remain flat)</i>		
Fiscal Year	Carlisle	Concord
FY25	914,500	2,998,637
FY26	886,899	2,908,134
FY27	828,124	2,715,410
FY28	805,607	2,641,579
FY29	783,091	2,567,748
FY30	759,339	2,489,864
FY31	739,443	2,424,626
FY32	722,109	2,367,787
FY33	703,606	2,307,117
FY34	686,269	2,250,269
FY35	671,235	2,200,972
FY36	635,892	2,085,084
FY37	621,448	2,037,720
FY38	606,939	1,990,145

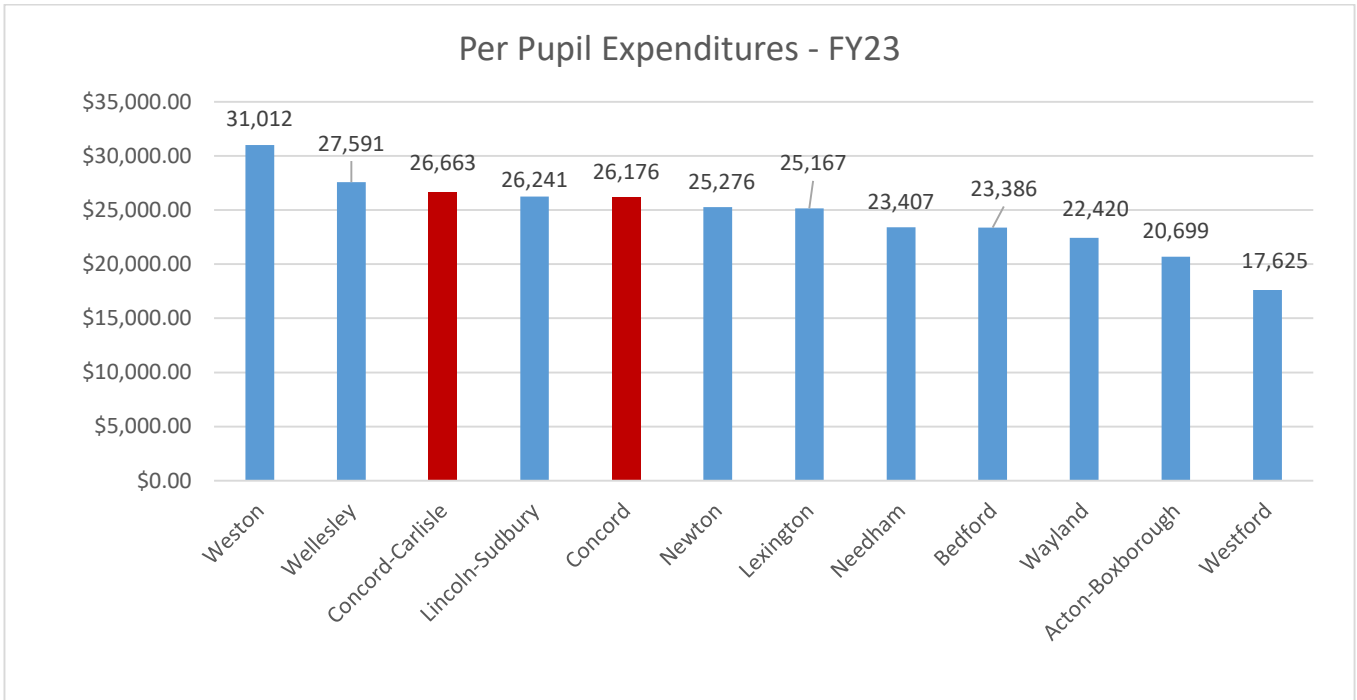
Transportation – Vehicle Fleet

CCRSB has 24 buses, 1 of which is a wheelchair bus and 1 of which is an electric bus. The oldest of the fleet are from 2017. Below is a listing of the current bus fleet. Orders for two additional buses were placed at the end of fiscal year 2023, and two additional orders are budgeted for fiscal year 2024. Those buses are not reflected below, and will eventually replace older buses in the fleet.

<u>YEAR</u>	<u>MAKE</u>	<u>TYPE</u>	<u>MILEAGE</u>	Fiscal Year of Final Payment
2017	T-1218S	Bus	126,601	PAID IN FULL
2017	T-1048S	Whlchr	59,398	PAID IN FULL
2017	T-1218S	Bus	141,447	PAID IN FULL
2017	T-1218S	Bus	138,555	PAID IN FULL
2017	Blue Bird	Bus	95,770	PAID IN FULL
2018	Blue Bird	Bus	84,100	PAID IN FULL
2018	Blue Bird	Bus	77,597	PAID IN FULL
2018	Blue Bird	Bus	90,235	PAID IN FULL
2018	Blue Bird	Bus	92,280	PAID IN FULL
2018	Blue Bird	Bus	100,502	PAID IN FULL
2018	Blue Bird	Bus	108,309	PAID IN FULL
2018	Blue Bird	Bus	93,101	PAID IN FULL
2020	Thomas	Bus	92,373	PAID IN FULL
2020	Thomas	Bus	105,666	PAID IN FULL
2021	Blue Bird	Bus	54,120	FY24
2021	Blue Bird	Bus	56,102	FY24
2021	Blue Bird	Bus	60,825	FY24
2022	Blue Bird	Bus	50,037	FY25
2022	Blue Bird	Bus	10,871	PAID IN FULL
2024	Thomas	Bus	40,028	FY27
2024	Thomas	Bus	28,566	FY27
2024	Thomas	Bus	37,348	FY27
2024	Thomas	Bus	36,606	FY27
2025	Blue Bird	Bus	1,400	FY29
2025	Blue Bird	Bus	1,650	FY29

Per Pupil Expenditures – Comparison to peer districts

The chart below is from data provided by the Department of Elementary and Secondary Education. It shows average cost to educate a student in each of the listed districts for FY23, the most recently available data at the time of budget development.



Appendix

Appendix A: NESDEC Enrollment Report

Appendix B: CCRSD School Committee Approved Line Item Budget



**Concord-Carlisle Regional Schools
Concord, MA**

School Year 2024-25 Enrollment Projection Report

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Concord-Carlisle RSD Enrollment Summary

NESDEC is pleased to send you this report displaying the past, present, and projected enrollments for your District. It is important to update enrollment projections every year to identify changes in enrollment patterns. Ten-year projections are designed to provide your District with yearly, up-to-date enrollment information that can be used by boards and administrators for effective planning and allocation of resources. We received the enrollment data from the District, and we assume that the method of collecting this data has been consistent from year to year.

Birth data informs Kindergarten enrollment. Each fall, NESDEC secures birth data from State sources, providing a snapshot in time as to actual and provisional births as reported by the State, and then uses this birth data to predict Kindergarten enrollments. We only use Fall birth data to assure consistency in reporting from year to year. Estimated births, which are an average of the previous five years of birth data, are based on this same snapshot. NESDEC acknowledges the variability of the provisional and the estimated birth data, and notes that the projected Kindergarten enrollments may serve as a guide to future planning.

Enrollment projections are more reliable in Years #1-3 in the future. Projections four to ten years out may serve as a guide to future enrollments and are useful for planning purposes. In light of this, NESDEC has added a “Spring Update Refresher” enrollment projection at no cost to affiliates. For more information, please refer to the Projection Methodology and Reliability section of this document.

The NESDEC combined districts enrollment projections fell within 129 students of the K-12 total, 3,702 students projected vs. 3,573 enrolled. The enrollment for Grades 9-12 fell within 76 students, 1,189 projected vs. 1,113 enrolled.

Over the next three years, District Grades K-8 enrollments are projected to increase by 21 students and District Grades 9-12 enrollments are projected to decrease by 44 students, as students move through the grades.

Historical Enrollment

School District: **Concord-Carlisle RSD, MA**

11/20/2024

Historical Enrollment By Grade																			
Birth Year	Births*	School Year	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	UNGR	K-12	PK-12
2009	148	2014-15	35	250	304	300	312	320	314	313	287	328	338	311	310	296	0	3983	4018
2010	142	2015-16	41	279	259	314	293	301	319	314	300	288	333	333	309	313	0	3955	3996
2011	127	2016-17	42	260	295	270	318	294	303	311	324	296	301	334	325	315	0	3946	3988
2012	132	2017-18	40	283	262	302	282	308	308	301	325	325	295	307	337	333	0	3968	4008
2013	157	2018-19	39	266	296	269	304	277	310	311	308	328	330	306	298	340	0	3943	3982
2014	120	2019-20	39	261	279	303	281	302	280	318	305	310	344	325	318	294	0	3920	3959
2015	137	2020-21	48	228	270	282	297	277	293	284	309	305	339	340	322	311	0	3857	3905
2016	151	2021-22	73	255	252	273	303	294	277	294	282	317	316	332	339	325	0	3859	3932
2017	141	2022-23	66	249	268	261	274	294	285	286	286	277	316	318	329	340	< 10 **	3789	3855
2018	129	2023-24	79	265	259	285	273	278	293	281	280	287	274	316	309	322	< 10 **	3730	3809
2019	146	2024-25	70	244	279	255	287	273	274	292	277	279	269	254	303	287	< 10 **	3577	3647

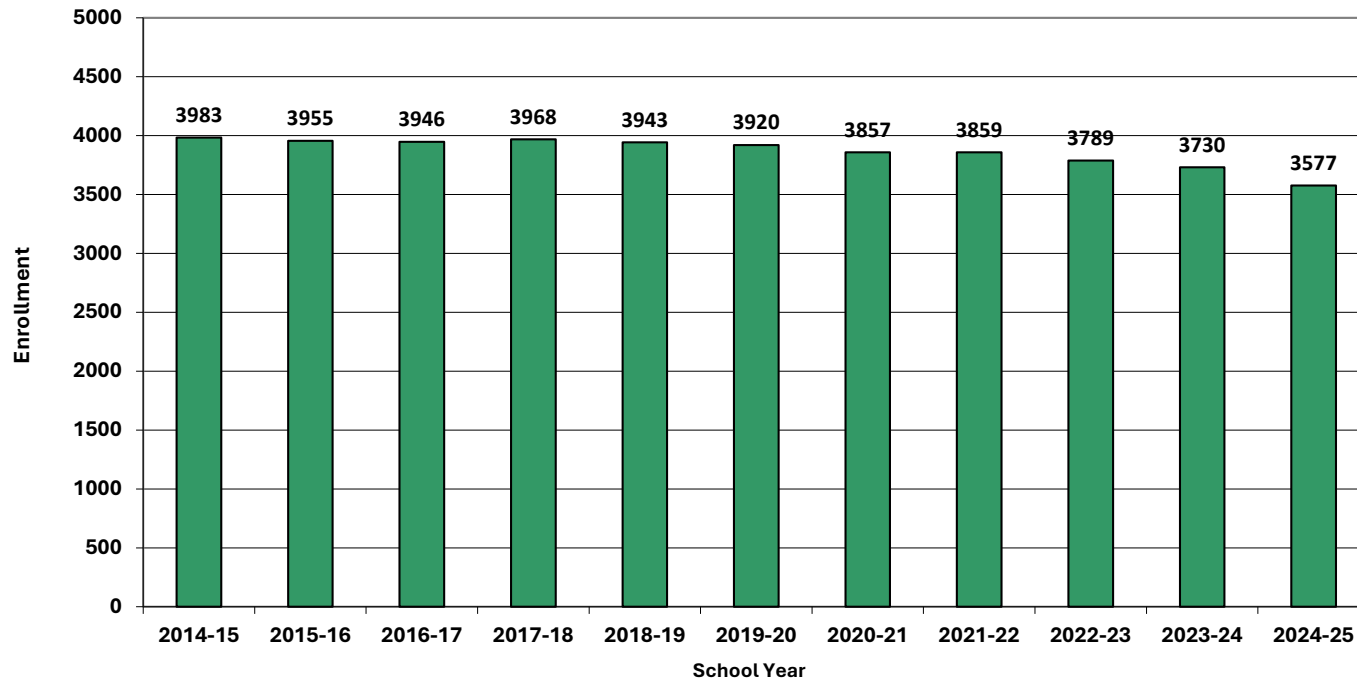
*Birth data provided by Public Health Vital Records Departments in each state.

** < 10 Not reported, to protect subgroups with fewer than 10 students.

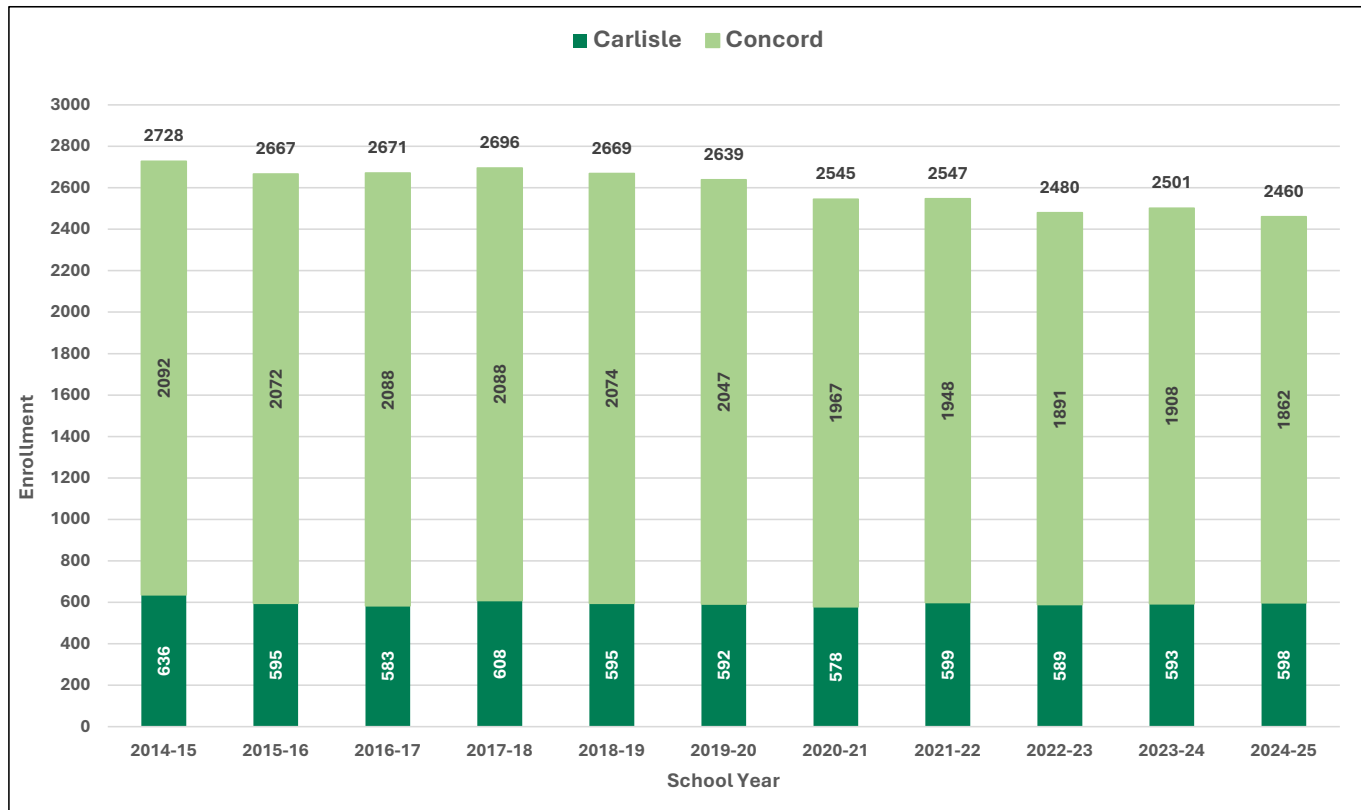
Historical Enrollment in Grade Combinations									
School Year	PK-5	K-5	PK-2	K-2	3-5	6-8	PK-8	K-8	9-12
2014-15	1835	1800	889	854	946	928	2763	2728	1255
2015-16	1806	1765	893	852	913	902	2708	2667	1288
2016-17	1782	1740	867	825	915	931	2713	2671	1275
2017-18	1785	1745	887	847	898	951	2736	2696	1272
2018-19	1761	1722	870	831	891	947	2708	2669	1274
2019-20	1745	1706	882	843	863	933	2678	2639	1281
2020-21	1695	1647	828	780	867	898	2593	2545	1312
2021-22	1727	1654	853	780	874	893	2620	2547	1312
2022-23	1697	1631	844	778	853	849	2546	2480	1303
2023-24	1732	1653	888	809	844	848	2580	2501	1221
2024-25	1682	1612	848	778	834	848	2530	2460	1113

Historical Percentage Changes			
School Year	K-12	Diff.	%
2014-15	3983		
2015-16	3955	-28	-0.7%
2016-17	3946	-9	-0.2%
2017-18	3968	22	0.6%
2018-19	3943	-25	-0.6%
2019-20	3920	-23	-0.6%
2020-21	3857	-63	-1.6%
2021-22	3859	2	0.1%
2022-23	3789	-70	-1.8%
2023-24	3730	-59	-1.6%
2024-25	3577	-153	-4.1%
Change		-406	-10.2%

Grades K-12 Historical Enrollment



Grades K-8 Historical Enrollment By Town

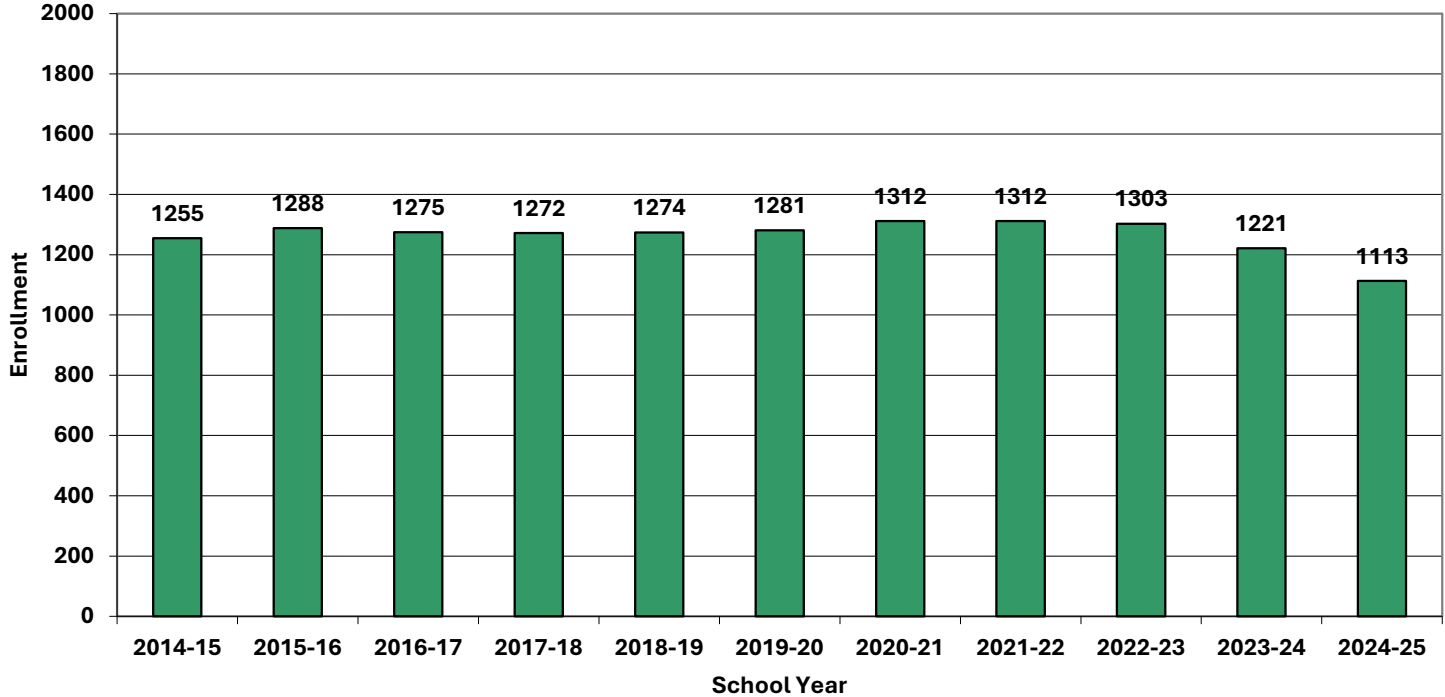


Town	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Carlisle	23%	22%	22%	23%	22%	22%	23%	24%	24%	24%	24%
Concord	77%	78%	78%	77%	78%	78%	77%	76%	76%	76%	76%

* percentages rounded



Grades 9-12 Historical Enrollment



Projected Enrollment

School District: **Concord-Carlisle RSD, MA**

11/20/2024

Enrollment Projections By Grade*																				
Birth Year	Births*		School Year	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	UNGR	K-12	PK-12
2019	146		2024-25	70	244	279	255	287	273	274	292	277	279	269	254	303	287	< 10 **	3577	3647
2020	130		2025-26	70	234	255	286	261	286	270	276	286	276	276	266	247	294	< 10 **	3517	3587
2021	173		2026-27	70	309	245	262	293	260	283	272	270	285	273	273	259	240	< 10 **	3528	3598
2022	149		2027-28	70	270	324	251	268	291	257	285	266	269	282	270	266	251	< 10 **	3554	3624
2023	155	(prov.)	2028-29	71	280	283	333	257	267	288	259	279	265	266	279	263	258	< 10 **	3581	3652
2024	151	(est.)	2029-30	71	271	293	290	340	256	264	290	253	278	262	263	272	255	< 10 **	3591	3662
2025	152	(est.)	2030-31	72	273	284	300	297	338	253	266	284	252	275	259	256	264	< 10 **	3605	3677
2026	156	(est.)	2031-32	72	280	286	291	307	295	333	255	260	283	249	272	252	248	< 10 **	3615	3687
2027	152	(est.)	2032-33	73	275	294	293	298	305	292	334	250	259	280	246	265	244	< 10 **	3639	3712
2028	153	(est.)	2033-34	73	276	288	301	300	296	301	294	326	249	256	277	240	257	< 10 **	3665	3738
2029	153	(est.)	2034-35	73	275	289	295	308	298	292	303	288	324	246	253	270	233	< 10 **	3678	3751

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

 Based on an estimate of births

 Based on children already born

 Based on students already enrolled

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

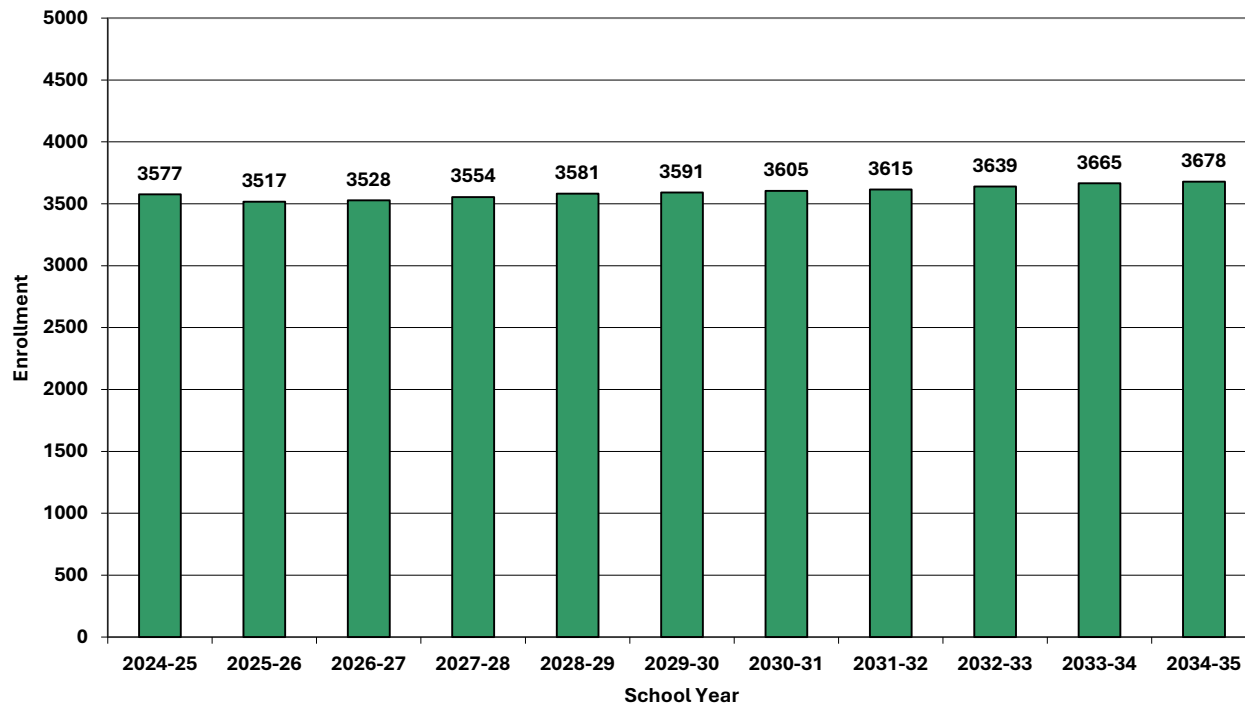
** < 10 Not reported, to protect subgroups with fewer than 10 students.

Projected Enrollment in Grade Combinations*									
School Year	PK-5	K-5	PK-2	K-2	3-5	6-8	PK-8	K-8	9-12
2024-25	1682	1612	848	778	834	848	2530	2460	1113
2025-26	1662	1592	845	775	817	838	2500	2430	1083
2026-27	1722	1652	886	816	836	827	2549	2479	1045
2027-28	1731	1661	915	845	816	820	2551	2481	1069
2028-29	1779	1708	967	896	812	803	2582	2511	1066
2029-30	1785	1714	925	854	860	821	2606	2535	1052
2030-31	1817	1745	929	857	888	802	2619	2547	1054
2031-32	1864	1792	929	857	935	798	2662	2590	1021
2032-33	1830	1757	935	862	895	843	2673	2600	1035
2033-34	1835	1762	938	865	897	869	2704	2631	1030
2034-35	1830	1757	932	859	898	915	2745	2672	1002

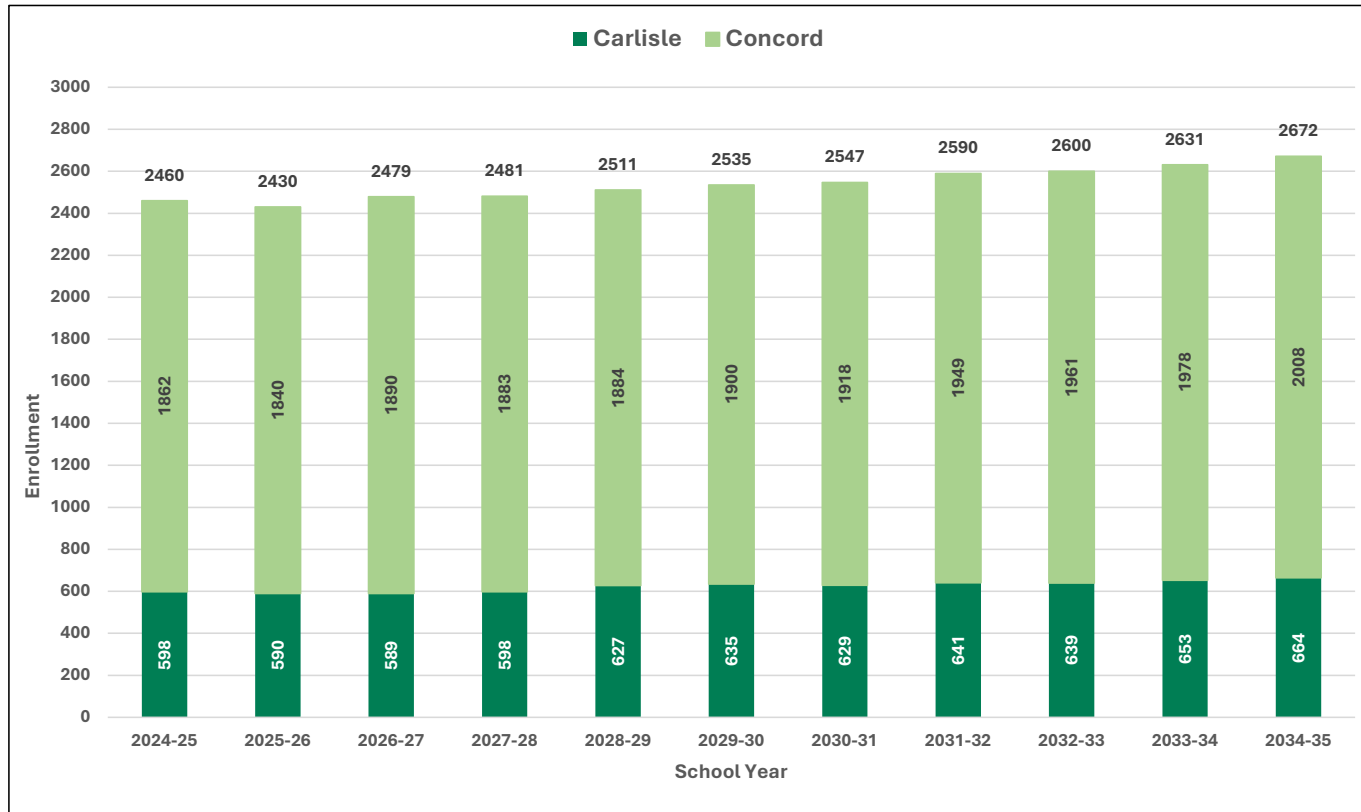
Projected Percentage Changes			
School Year	K-12	Diff.	%
2024-25	3577		
2025-26	3517	-60	-1.7%
2026-27	3528	11	0.3%
2027-28	3554	26	0.7%
2028-29	3581	27	0.8%
2029-30	3591	10	0.3%
2030-31	3605	14	0.4%
2031-32	3615	10	0.3%
2032-33	3639	24	0.7%
2033-34	3665	26	0.7%
2034-35	3678	13	0.4%
Change	101	2.8%	

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

Grades K-12 Projected Enrollment



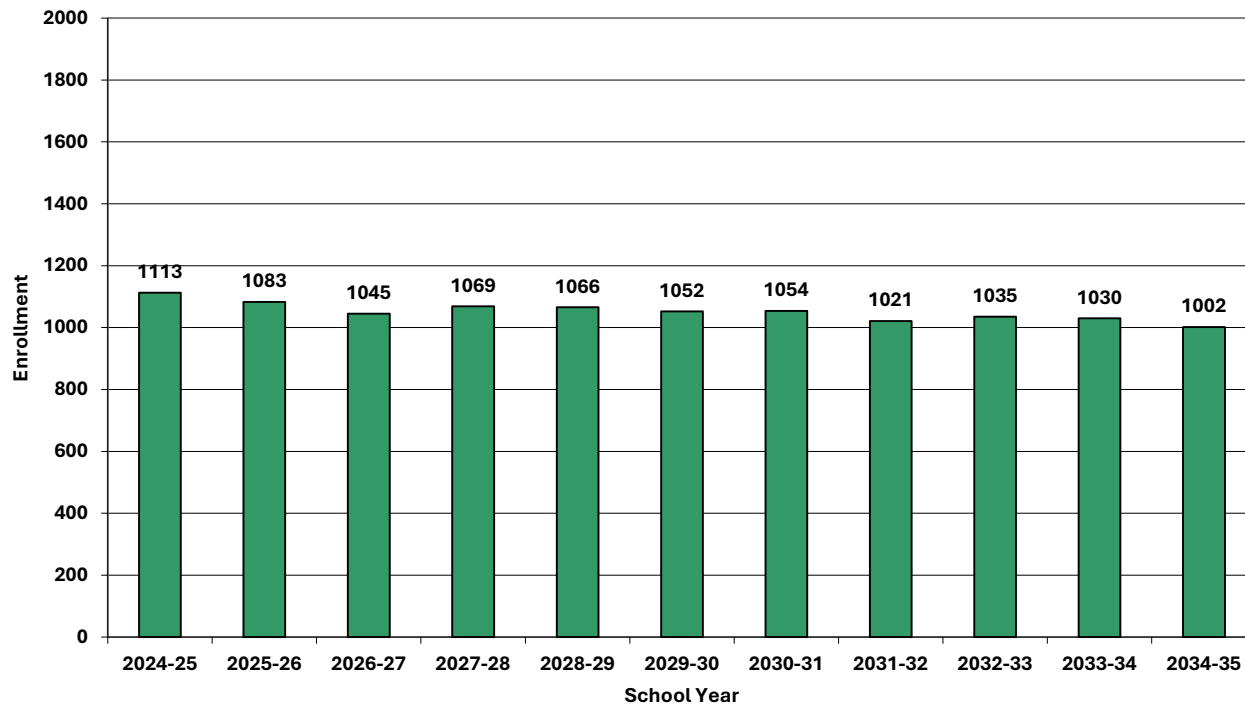
Grades K-8 Projected Enrollment By Town



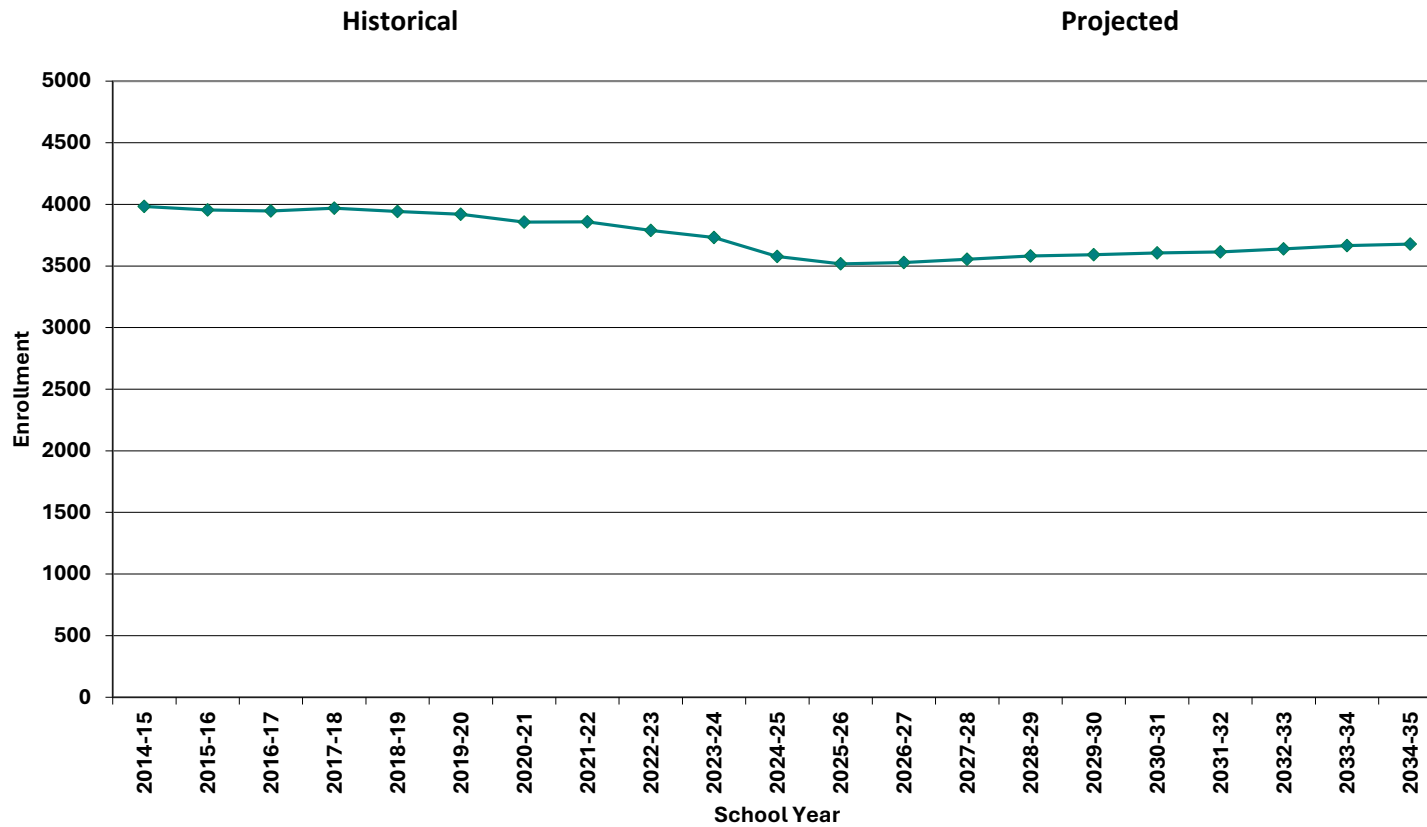
Town	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
Carlisle	24%	24%	24%	24%	25%	25%	25%	25%	25%	25%	25%
Concord	76%	76%	76%	76%	75%	75%	75%	75%	75%	75%	75%
	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

* percentages rounded

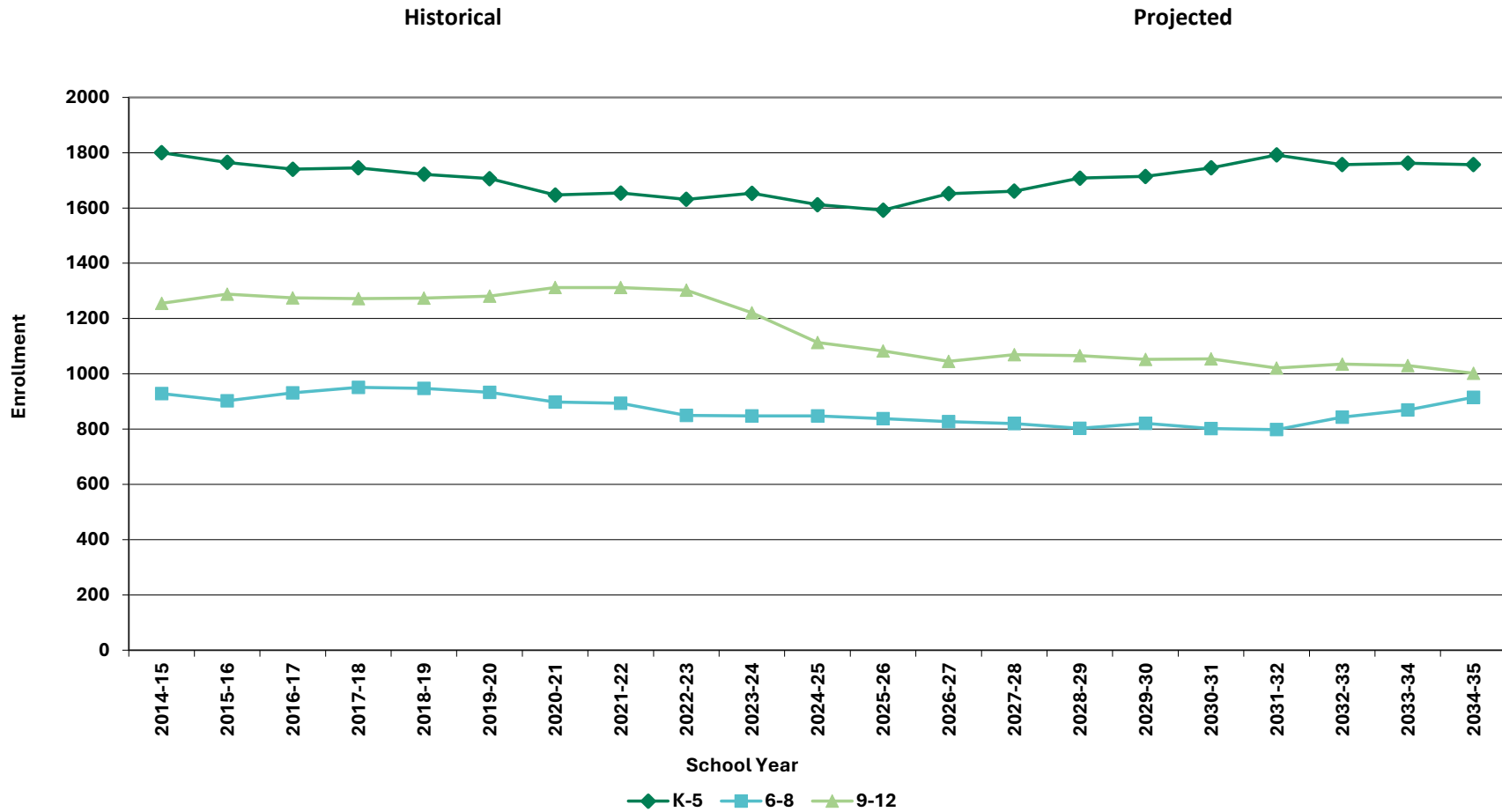
Grades 9-12 Projected Enrollment



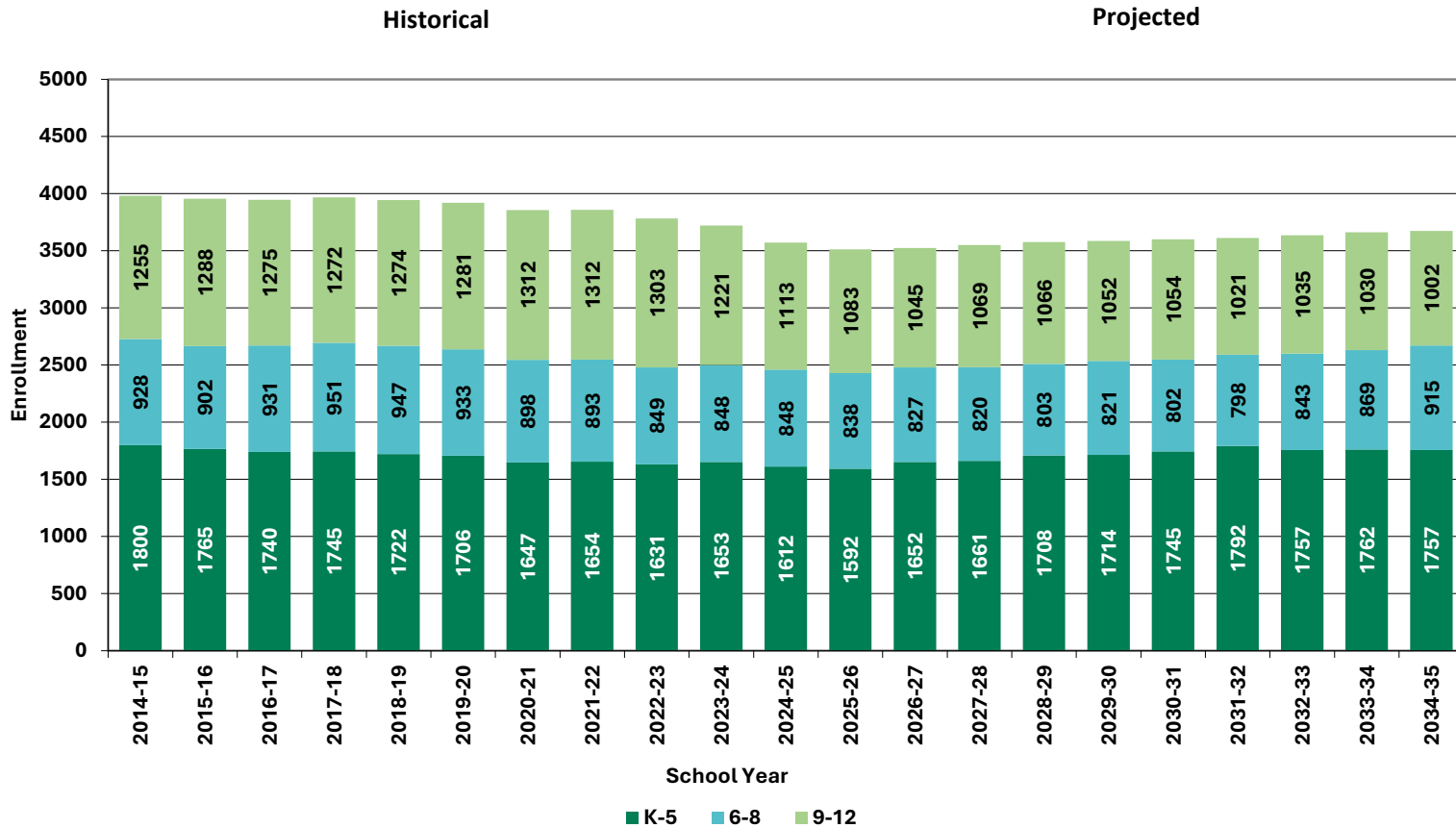
Grades K-12 Historical & Projected Enrollment



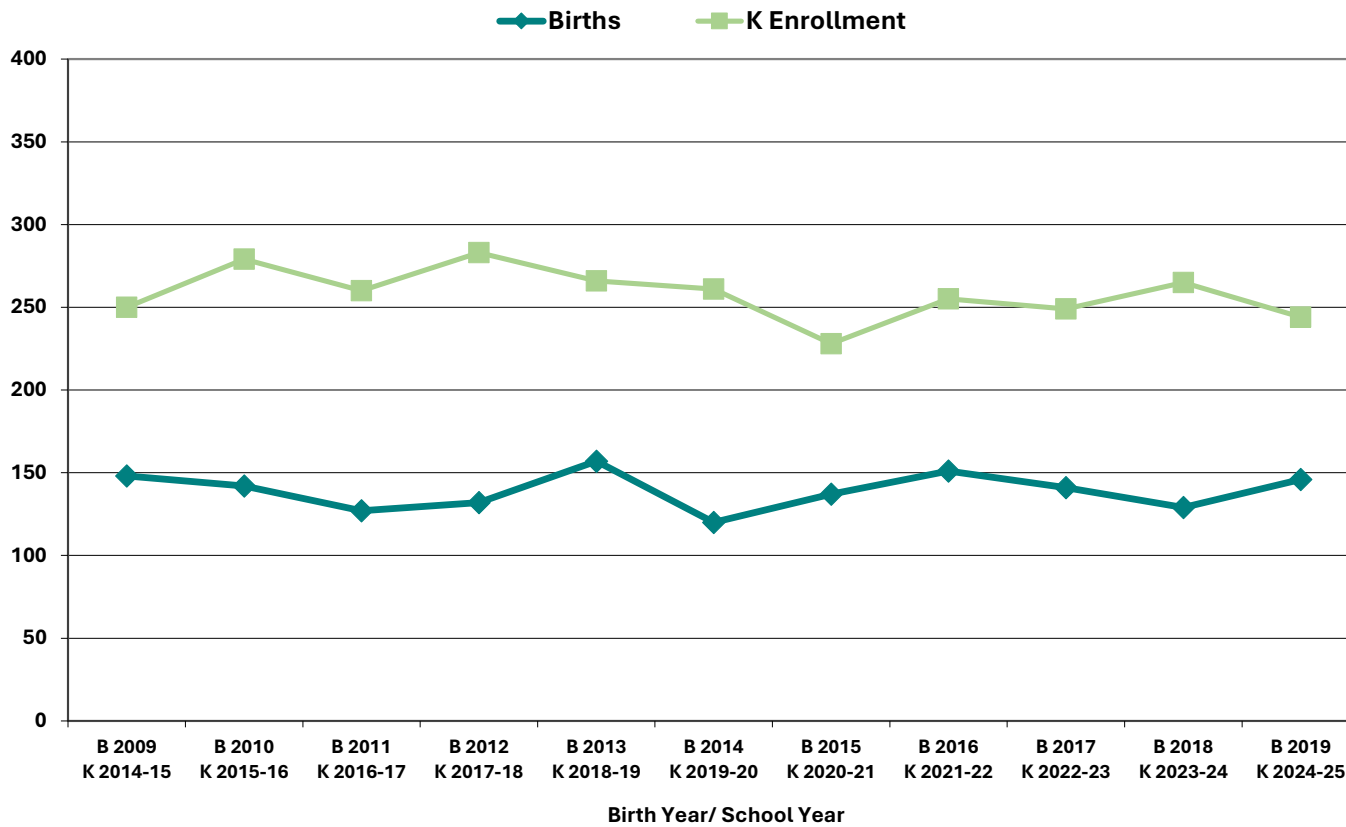
Historical & Projected Enrollments in Grade Combinations



Historical & Projected Enrollments in Grade Combinations



Birth-to-Kindergarten Relationship



Additional Information

School Year	9-12 CTE	9-12 Non-Public	9-12 Choice-In	9-12 Choice-Out	9-12 Out District SPED	9-12 Homeschool
2020-21	25	105	17	< 10 **	33	19
2021-22	n/a	212	0	< 10 **	31	16
2022-23	32	211	22	< 10 **	29	14
2023-24	42	n/a	24	< 10 **	37	< 10 **
2024-25	0	0	0	< 10 **	43	0

* Data provided by District.

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

** < 10 Not reported, to protect subgroups with fewer than 10 students.

Combined Building Permits Issued		
Year	Single-Family	Multi-Units
2020	35	0
2021	37	0
2022	32	0
2023	30	0
2024	21 to date	0 to date

*Building permit data from HUD.

New England's PK-12 Enrollments Trends

From 2022 to 2031, the US Department of Education anticipates changes in PK-12 enrollment of -1.8% in the South, -9.7% in the West, -5.0% in the Midwest, -9.1% in the Northeast, and a total of -5.5% nationwide.

State	Fall 2022 PK - 12	Fall 2031 Projected	PK-12 Decline	% Change 2022-2031
USA	49,618,464	46,889,600	-2,728,864	-5.5%
CT	513,513	465,200	-48,313	-9.4%
ME	173,853	162,900	-10,953	-6.3%
MA	923,349	857,100	-66,249	-7.2%
NH	168,909	156,600	-12,309	-7.3%
RI	137,449	127,900	-9,549	-6.9%
VT	83,654	77,300	-6,354	-7.6%

Source: U.S. Department of Education, National Center for Education Statistics, Enrollment in public elementary and secondary schools, by region, state, and jurisdiction: Selected years, fall 1990 through fall 2031, Table 203.20, Report Generated Dec. 2023, NESDEC 2.8.24

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

Projection Methodology and Reliability

PROJECTION METHODOLOGY

Cohort component (survival) technique is a frequently used method of preparing enrollment forecasts. NESDEC uses this method, but modifies it in order to move away from forecasts that are wholly computer- or formula-driven. Such modification permits the incorporation of important, current district-specific demographic information into the generation of enrollment forecasts (such as in/out-migration of students, resident births, HUD-reported building permits, etc.). Percentages are calculated from the historical enrollment data to determine a reliable percentage of increase or decrease in enrollment between any two grades. For example, if 100 students enrolled in Grade 1 in 2023-24 increased to 104 students in Grade 2 in 2024-25, the percentage of survival would be 104%, or a ratio of 1.04. Ratios are calculated between each pair of grades or years in school over several recent years.

After study and analysis of the historical ratios, and based upon a reasonable set of assumptions regarding births, migration rates, retention rates, etc., ratios most indicative of future growth patterns are determined for each pair of grades. The ratios thus selected are applied to the present enrollment statistics to project into future years. The ratios are the key factors in the reliability of the projections, assuming validity of the data at the starting point.

RELIABILITY OF ENROLLMENT PROJECTIONS

Projections can serve as useful guides to school administrators for educational planning. Enrollment projections are more reliable in Years #1-3 in the future and less reliable in the “out-years.” Projections four to ten years out may serve as a guide to future enrollments and are useful for planning purposes, but they should be viewed as subject to change given the likelihood of potential shifts in underlying assumptions/trends, such as student migration, births as they relate to Kindergarten enrollment, and other factors.

Projections that are based upon **the children who already are in the district** (the current K-12 population only) will be the most reliable. The second level of reliability will be for those children already **born into the community but not yet old enough to be in school**. The least reliable category is the group for which an estimate must be made **to predict the number of births**, thereby adding additional uncertainty. See these three multi-colored groupings on the “Projected Enrollment” tab.

Annual updates allow for early identification of recent changes in historical trends. When the actual enrollment in a grade is significantly different (higher or lower) from the projected number, it is important (yet difficult) to determine whether this is a one-year aberration or whether a new trend may have begun. **In light of this possibility, NESDEC urges all school districts to have updated enrollment forecasts developed by NESDEC each October.** This service is available at no cost to affiliated school districts.

Account	Description	FY25 Requested Budget	FY26 Requested Budget	FY26/FY25 Budget Diff.	%
201.1110.120.370.9.3530.25301.1	School Comm. Clerical Salary - 25301	\$ 3,605	-	(3,605)	-100.0%
201.1110.240.370.9.3530.25354.1	School Comm. Contr. Services - 25354	\$ 1,500	5,125	3,625	241.7%
201.1110.250.370.9.3530.25351.1	School Committee S/M - 25351	\$ 1,600	1,600	-	0.0%
201.1110.260.370.9.3530.25352.1	School Committee Dues - 25352	\$ 7,000	7,000	-	0.0%
201.1110.260.370.9.3530.25353.1	School Committee Conferences - 25353	\$ 750	750	-	0.0%
201.1210.110.370.9.3510.25101.1	Superintendent's Salary - 25101	\$ 102,398	116,460	14,062	13.7%
201.1210.120.370.9.3510.25102.1	Supt. Support Staff - 25102	\$ 35,422	35,301	(121)	-0.3%
201.1210.240.370.9.3510.25153.1	Super. Contracted Serv. - 25153	\$ -	-	-	#DIV/0!
201.1210.250.370.9.3510.25151.1	Supt. S/M - 25151	\$ 4,700	4,700	-	0.0%
201.1210.260.370.9.3510.25152.1	Supt. Consultant Contract - 25152	\$ 5,000	5,000	-	0.0%
201.1210.260.370.9.3510.25154.1	Supt. Memberships - 25154	\$ 5,500	5,500	-	0.0%
201.1210.260.370.9.3510.25156.1	Supt. Prof. Development - 25156	\$ 2,000	2,000	-	0.0%
201.1230.110.370.1.7220.72201.1	METCO Academic Liason-72201			-	#DIV/0!
201.1230.120.370.9.2340.23405.1	Neg. Funds - Non-Bargaining - 23405	\$ 25,000	25,000	-	0.0%
201.1410.110.370.9.3510.25106.1	Dir. of Finance & Operations Sal. - 25106	\$ 97,658	103,000	5,342	5.5%
201.1410.120.370.9.3510.25107.1	Financial Serv. Staff Salary - 25107	\$ 256,361	269,608	13,247	5.2%
201.1410.240.370.9.3510.25157.1	Toner Service - 25157	\$ 21,250	21,887	637	3.0%
201.1410.240.370.9.3510.25172.1	Bus. Office Contr. Services - 25172	\$ 5,100	5,200	100	2.0%
201.1410.250.370.9.3510.25171.1	Bus. Office S/M - 25171	\$ 2,600	2,700	100	3.8%
201.1410.260.370.9.3510.25174.1	Bus. Office Memberships - 25174	\$ 1,050	1,050	-	0.0%
201.1410.260.370.9.3510.25175.1	Bus. Office Prof. Development - 25175	\$ 2,150	2,150	-	0.0%
201.1420.110.370.9.3510.25108.1	Human Resources Admin. Sal. - 25108	\$ 55,904	57,721	1,817	3.3%
201.1420.120.370.9.3510.25109.1	Human Resources Staff Sal. - 25109	\$ 55,099	62,624	7,525	13.7%
201.1420.240.370.9.3510.25182.1	Human Resources Contr. Services - 25182	\$ 15,328	15,788	460	3.0%
201.1420.250.370.9.3510.25181.1	Human Resources S/M - 25181	\$ 1,500	1,500	-	0.0%
201.1420.260.370.9.3510.25184.1	Human Resources Memberships - 25184	\$ 250	500	250	100.0%
201.1420.260.370.9.3510.25185.1	Human Resources Prof. Development - 25185	\$ 1,030	1,100	70	6.8%
201.1420.260.370.9.3510.25186.1	Human Resources Recruiting Exp. - 25186	\$ 1,500	1,500	-	0.0%
201.1430.260.370.9.3510.25191.1	Legal Services - 25191	\$ 40,000	40,000	-	0.0%
201.1450.110.370.9.4630.26301.1	Dir. of Info. Tech.Salary - 26301	\$ 85,676	88,677	3,001	3.5%
201.1450.120.370.9.4630.26304.1	I. T. Services Clerical Sal. - 26304	\$ 32,938	34,146	1,208	3.7%
201.1450.130.370.1.1020.20201.1	Instr. Tech. Specialist - 20201	\$ 111,612	80,000	(31,612)	-28.3%

Account	Description	FY25 Requested Budget	FY26 Requested Budget	FY26/FY25 Budget Diff.	%
201.1450.130.370.1.1020.20203.1	Inst. Tech Longevity - 20203	\$ 2,043	-	(2,043)	-100.0%
201.1450.130.370.9.4630.26302.1	I.T. Unit Ldr. Salary - 26302	\$ 116,652	121,081	4,429	3.8%
201.1450.130.370.9.4630.26303.1	I.T. Sr. Support Analyst Salary - 26303	\$ 412,172	425,246	13,074	3.2%
201.1450.240.900.9.4630.26353.1	Contr. Serv. - Web Page - 26353	\$ 3,090	9,340	6,250	202.3%
201.1450.250.370.9.4630.26351.1	I.T. Services Office S/M - 26351	\$ 17,088	17,088	0	0.0%
201.1450.260.370.9.4630.26355.1	I. T. Services New Equipment - 26355	\$ 72,100	73,000	900	1.2%
201.1450.260.370.9.4630.26363.1	Admin. Software Support - 26363	\$ 97,079	130,056	32,977	34.0%
201.2110.110.370.2.1200.22001.1	SPED Director Salary - 22001	\$ 76,035	78,507	2,472	3.3%
201.2110.110.370.2.1200.22401.1	Special Ed Coordinator - 22401	\$ 141,022	149,350	8,328	5.9%
201.2110.110.370.9.3510.22259.1	DEIB Leads/Stipends - 22259	\$ 8,125	12,925	4,800	59.1%
201.2110.110.370.9.3510.25115.1	Dir. of Teaching/Learning Salary - 25115	\$ 86,839	74,160	(12,679)	-14.6%
201.2110.110.900.9.3510.25116.1	DEIB Director - 15116	\$ 60,335	79,621	19,286	32.0%
201.2110.120.370.2.1200.22008.1	SPED Clerical Salary - 22008	\$ 128,152	124,617	(3,535)	-2.8%
201.2110.120.370.9.3510.25104.1	Teach/Learning Support Staff - 25104	\$ 66,742	69,007	2,265	3.4%
201.2110.130.370.9.3510.22258.1	DEIB Intern - 22258	\$ 27,000	27,000	-	0.0%
201.2110.240.370.9.3510.22260.1	DEIB Contract Services - 22260	\$ 65,138	49,400	(15,738)	-24.2%
201.2110.250.370.2.1200.22051.1	SPED Supervision S/M - 22051	\$ 10,000	5,000	(5,000)	-50.0%
201.2110.250.370.9.1120.21251.1	Library/Media Office S/M - 21251	\$ 1,458	-	(1,458)	-100.0%
201.2110.250.370.9.3510.22256.1	DEIB Supplies and Materials - 22256	\$ 1,412	5,780	4,368	309.3%
201.2110.250.370.9.3510.25161.1	Dir T&L S/M - 25161	\$ 865	865	-	0.0%
201.2110.260.370.2.1200.22066.1	Special Education Non District Travel - 22066	\$ 1,200	300	(900)	-75.0%
201.2110.260.370.9.3510.25164.1	Dir T/L Development - 25164	\$ 2,575	2,575	-	0.0%
201.2120.240.370.9.7220.72252.1	METCO Contracted Services - 72252	\$ -	-	-	#DIV/0!
201.2120.250.370.9.7220.72254.1	METCO Supplies and Materials - 72254	\$ -	-	-	#DIV/0!
201.2210.110.370.9.3520.25201.1	Principal's Salary - 25201	\$ 380,175	392,533	12,358	3.3%
201.2210.110.370.9.3520.25203.1	Asst. Principals Salary - 25203	\$ 303,113	329,394	26,281	8.7%
201.2210.120.370.9.3520.25202.1	Principals Clerical Salary - 25202	\$ 281,305	257,611	(23,694)	-8.4%
201.2210.250.370.9.3520.25251.1	Principals S/M - 25251	\$ 53,805	53,805	-	0.0%
201.2210.260.370.9.3520.25253.1	Graduation Expenses - 25253	\$ 31,895	33,688	1,793	5.6%
201.2210.260.370.9.3520.25254.1	Prin. Prof. Development - 25254	\$ 7,508	9,600	2,092	27.9%
201.2220.110.370.1.1010.20103.1	Art Dept. Chair Salary - 20103	\$ -	9,753	9,753	#DIV/0!
201.2220.110.370.1.1050.20502.1	English Dept. Chair Salary - 20502	\$ 79,214	79,650	436	0.6%
201.2220.110.370.1.1080.20802.1	World Lang. Dept. Chair Salary - 20802	\$ 79,214	79,650	436	0.6%

Account	Description	FY25 Requested Budget	FY26 Requested Budget	FY26/FY25 Budget Diff.	%
201.2220.110.370.1.1110.21102.1	Hlth & Fitness Dept. Chair Salary - 21102	\$ 79,214	79,650	436	0.6%
201.2220.110.370.1.1140.21402.1	Mathematics Dept. Chair Salary - 21402	\$ 79,214	76,399	(2,815)	-3.6%
201.2220.110.370.1.1180.21802.1	Science Dept. Chair Salary - 21802	\$ 80,907	83,565	2,658	3.3%
201.2220.110.370.1.1190.21902.1	Soc. Studies Dept. Chair Salary - 21902	\$ 75,544	79,650	4,106	5.4%
201.2220.110.370.2.1200.22011.1	Special Education Dept. Head - 22011	\$ 75,026	81,818	6,792	9.1%
201.2220.120.370.1.2400.24001.1	Paras: Dept. Clerical Salary - 24001	\$ 144,334	144,832	498	0.3%
201.2305.110.370.1.1010.20101.1	Art Teaching Salary - 20101	\$ 569,670	588,187	18,517	3.3%
201.2305.110.370.1.1010.20104.1	Art Longevity - 20104	\$ 10,470	6,502	(3,968)	-37.9%
201.2305.110.370.1.1050.20501.1	English Teaching Salary - 20501	\$ 1,723,396	1,808,021	84,625	4.9%
201.2305.110.370.1.1050.20503.1	English Longevity - 20503	\$ 33,504	34,509	1,005	3.0%
201.2305.110.370.1.1070.20701.1	ELL Teaching Salary - 20701	\$ 135,394	139,795	4,401	3.3%
201.2305.110.370.1.1070.20703.1	Reading Specialist - 20703	\$ 78,416	86,365	7,949	10.1%
201.2305.110.370.1.1080.20801.1	World Lang. Teaching Salary - 20801	\$ 1,660,057	1,739,008	78,951	4.8%
201.2305.110.370.1.1080.20803.1	World Lang. Longevity - 20803	\$ 35,609	44,429	8,820	24.8%
201.2305.110.370.1.1110.21101.1	Health & Fitness Tch. Salary - 21101	\$ 582,917	602,531	19,614	3.4%
201.2305.110.370.1.1110.21103.1	Hlth & Fitness Longevity - 21103	\$ 17,799	19,506	1,707	9.6%
201.2305.110.370.1.1140.21401.1	Mathematics Teaching Salary - 21401	\$ 2,299,712	2,396,870	97,158	4.2%
201.2305.110.370.1.1140.21403.1	Mathematics Longevity - 21403	\$ 39,786	28,176	(11,610)	-29.2%
201.2305.110.370.1.1150.21501.1	Music Teaching Salary - 21501	\$ 184,447	237,598	53,151	28.8%
201.2305.110.370.1.1150.21505.1	Music Longevity - 21505	\$ 2,043	2,167	124	6.1%
201.2305.110.370.1.1180.21801.1	Science Teaching Salary - 21801	\$ 2,111,321	2,095,497	(15,824)	-0.7%
201.2305.110.370.1.1180.21803.1	Science Longevity - 21803	\$ 30,369	29,261	(1,108)	-3.6%
201.2305.110.370.1.1190.21901.1	Social Studies Teaching Salary - 21901	\$ 1,765,526	1,945,444	179,918	10.2%
201.2305.110.370.1.1190.21903.1	Soc. Studies Longevity - 21903	\$ 58,639	61,769	3,130	5.3%
201.2305.110.370.1.1250.22501.1	Theatre Arts Teaching Salary - 22501	\$ 30,699	31,697	998	3.3%
201.2305.110.370.1.2340.23402.1	Professional Contingency - 23402	\$ (50,000)	-	50,000	-100.0%
201.2305.110.370.2.1200.22002.1	SPED Teaching Salary - 22002	\$ 1,751,815	1,608,270	(143,545)	-8.2%
201.2305.110.370.2.1200.22005.1	SPED Alt Ed. Regular Teaching Salary - 22005	\$ 146,487	-	(146,487)	-100.0%
201.2305.110.370.2.1200.22009.1	Pathways Summer Prog. Sal. - 22009	\$ 30,866	-	(30,866)	-100.0%
201.2305.110.370.2.1200.22012.1	Special Ed. Longevity - 22012	\$ 15,705	17,339	1,634	10.4%
201.2305.110.370.2.1200.22014.1	ESY Professional Staff - 22014	\$ 16,055	35,020	18,965	118.1%
201.2305.110.900.2.1200.22068.1	Special Ed In-District Employees - 22068	\$ 3,083	-	(3,083)	-100.0%

Account	Description	FY25 Requested Budget	FY26 Requested Budget	FY26/FY25 Budget Diff.	%
201.2305.130.370.2.1200.22014.1	ESY Aides & Tutors - 22014	\$ 4,624	12,467	7,843	169.6%
201.2315.110.370.1.1130.21301.1	Senior Project Advisor Salary - 21301	\$ 33,848	34,949	1,101	3.3%
201.2320.110.370.2.1200.22010.1	H.S. S/L Pathologist - 22010	\$ 39,095	66,646	27,551	70.5%
201.2320.110.370.2.1200.22014.1	Home and Hospital Instruction - 22014	\$ 10,000	15,000	5,000	50.0%
201.2320.240.370.2.1200.22053.1	Special Education Translations - 22053	\$ 25,000	6,000	(19,000)	-76.0%
201.2320.240.370.2.1200.22055.1	SPED Contracted Services (Instructional)- 22055	\$ 144,800	155,640	10,840	7.5%
201.2325.130.370.1.1210.22102.1	Substitute Salary - 22102	\$ 70,000	75,000	5,000	7.1%
201.2325.130.370.1.1210.22104.1	Long Term Subs - 22104	\$ 70,000	75,000	5,000	7.1%
201.2325.130.370.2.1210.22103.1	Substitute Special Ed Salary - 22103	\$ 3,596	-	(3,596)	-100.0%
201.2325.130.370.2.1210.22103.1	Special Education Subs - 22103	\$ -	-	-	#DIV/0!
201.2330.130.370.1.2350.23501.1	Copy Service Operator Salary - 23501	\$ 25,802	26,655	853	3.3%
201.2330.130.370.2.1200.22003.1	SPED Tutor Salary - 22003	\$ 1,098,271	1,149,677	51,406	4.7%
201.2330.130.370.2.1200.22007.1	SPED Aides Salary - 22007	\$ 41,149	-	(41,149)	-100.0%
201.2340.110.370.1.1120.21202.1	CCHS Librarian Salary - 21202	\$ 142,968	85,657	(57,311)	-40.1%
201.2340.110.370.1.1120.21209.1	Librarian Longevity - 21209	\$ 4,086	-	(4,086)	-100.0%
201.2340.130.370.1.1120.21204.1	Library Aides Salary - 21204	\$ 52,224	53,917	1,693	3.2%
201.2353.110.370.9.1160.21602.1	Curr.. Dev. Stipends - 21602	\$ 73,757	50,000	(23,757)	-32.2%
201.2353.110.370.9.1160.21608.1	Staff Dev. Professional Salary - 21608	\$ 14,007	14,007	-	0.0%
201.2355.130.370.9.1160.21604.1	Professional Dev. Substitute Salary - 21604	\$ 16,440	16,440	-	0.0%
201.2356.260.900.2.1200.22068.1	Special Ed Summer Training (R&D) - 22068	\$ -	-	-	#DIV/0!
201.2356.260.900.2.1200.22069.1	Special Ed Conferences and Workshops - 22069	\$ 7,500	10,500	3,000	40.0%
201.2357.110.370.9.1160.21609.1	Staff Dev. Tuition Reimbursement - 21609	\$ 30,825	31,500	675	2.2%
201.2357.110.370.9.1160.21610.1	Staff Dev. Mentoring - 21610	\$ 17,640	25,000	7,360	41.7%
201.2357.240.370.9.1160.21656.1	Staff Dev. Contracted Services - 21656	\$ 89,957	85,500	(4,457)	-5.0%
201.2357.250.370.9.1160.21651.1	Curr. Dev. S/M - 21651	\$ -	-	-	#DIV/0!
201.2357.260.370.9.1160.21655.1	Staff Dev. Conferences - 21655	\$ 26,741	27,000	259	1.0%
201.2357.260.370.9.1160.21661.1	District Memberships - 21661	\$ 30,319	30,445	126	0.4%
201.2357.260.900.2.1200.22068.1	SPED Professional Development - 22068	\$ 7,500	33,000	25,500	340.0%
201.2358.260.900.2.1200.22068.1	Special Ed Professional Development - 22068	\$ -	-	-	#DIV/0!
201.2410.260.370.1.1010.20152.1	Art Textbooks - 20152	\$ 445	460	15	3.4%
201.2410.260.370.1.1050.20552.1	English Textbooks - 20552	\$ 16,350	16,659	309	1.9%
201.2410.260.370.1.1080.20852.1	World Language Textbooks - 20852	\$ 15,094	16,203	1,109	7.3%
201.2410.260.370.1.1110.21153.1	Health Textbooks - 21153	\$ 7,272	12,531	5,259	72.3%

Account	Description	FY25 Requested Budget	FY26 Requested Budget	FY26/FY25 Budget Diff.	%
201.2410.260.370.1.1140.21452.1	Mathematics Textbooks - 21452	\$ -	-	-	#DIV/0!
201.2410.260.370.1.1150.21554.1	Music Supply and Materials- 21554	\$ 9,500	9,500	-	0.0%
201.2410.260.370.1.1180.21852.1	Science Textbooks - 21852	\$ 350	400	50	14.3%
201.2410.260.370.1.1190.21952.1	Social Studies Textbooks - 21952	\$ 1,930	1,206	(724)	-37.5%
201.2410.260.370.1.1220.22252.1	Applied Tech. Textbooks - 22252	\$ 5,126	-	(5,126)	-100.0%
201.2410.260.370.2.1200.22067.1	SPED Equipment Repair - 22067	\$ 1,080	1,080	-	0.0%
201.2415.240.370.9.1120.21257.1	Audio-Visual Maintenance Contracts - 21257	\$ 2,500	-	(2,500)	-100.0%
201.2415.250.370.9.1120.21252.1	Library S/M - 21252	\$ 525	6,850	6,325	1204.8%
201.2415.250.370.9.1120.21253.1	Library/Media Software S/M - 21253	\$ 1,310	-	(1,310)	-100.0%
201.2415.250.370.9.1120.21254.1	Audio-Visual S/M - 21254	\$ 1,000	-	(1,000)	-100.0%
201.2415.260.370.1.1120.21256.1	CCHS Library Books - 21256	\$ 5,145	4,930	(215)	-4.2%
201.2415.260.370.9.1120.21259.1	Databases - 21259	\$ 11,868	9,469	(2,399)	-20.2%
201.2420.240.370.1.1010.20153.1	Art Maintenance Contracts - 20153	\$ 2,470	2,500	30	1.2%
201.2420.240.370.1.1150.21553.1	Music Maintenance Contracts - 21553	\$ 15,500	16,000	500	3.2%
201.2420.240.370.1.1180.21853.1	Science Maintenance Contracts - 21853	\$ 4,500	4,500	-	0.0%
201.2420.240.370.1.1180.21856.1	Geology Field Trip - 21856	\$ 1,500	1,500	-	0.0%
201.2420.240.370.1.1180.21857.1	Robotics - 21857	\$ 13,500	18,315	4,815	35.7%
201.2420.240.370.1.2350.23552.1	Copier Lease/Purchase - 23552	\$ 10,500	2,725	(7,775)	-74.0%
201.2420.240.370.9.3520.25252.1	Principals Copier Maintenance - 25252	\$ 2,625	2,725	100	3.8%
201.2420.260.370.1.1110.21152.1	Hlth. & Fitness Replacement Equip. - 21152	\$ 10,981	9,422	(1,559)	-14.2%
201.2420.260.370.1.1180.21854.1	Science Toxic Waste Disposal - 21854	\$ 2,000	2,500	500	25.0%
201.2420.260.370.1.1180.21855.1	Science Equipment - 21855	\$ 9,680	10,648	968	10.0%
201.2430.240.370.1.1250.22552.1	Theatre Arts Contract Services - 22552	\$ 15,500	16,500	1,000	6.5%
201.2430.250.370.1.1010.20151.1	Art Teaching S/M - 20151	\$ 32,216	39,081	6,865	21.3%
201.2430.250.370.1.1020.20251.1	Computer Instr. S/M - 20251	\$ 30,000	30,000	-	0.0%
201.2430.250.370.1.1050.20551.1	English Teaching S/M - 20551	\$ 7,267	7,416	149	2.1%
201.2430.250.370.1.1070.20751.1	ELL S/M - 20751	\$ 550	600	50	9.1%
201.2430.250.370.1.1080.20851.1	World Lang. Teaching S/M - 20851	\$ 6,361	6,227	(134)	-2.1%
201.2430.250.370.1.1110.21151.1	Health & Fitness S/M - 21151	\$ 1,879	2,096	217	11.5%
201.2430.250.370.1.1140.21451.1	Mathematics Tch. S/M - 21451	\$ 23,496	14,461	(9,035)	-38.5%
201.2430.250.370.1.1150.21551.1	Music Teaching S/M - 21551	\$ 2,000	2,000	-	0.0%
201.2430.250.370.1.1180.21851.1	Science Teaching S/M - 21851	\$ 21,870	23,000	1,130	5.2%
201.2430.250.370.1.1190.21951.1	Social Studies Tch. S/M - 21951	\$ 8,114	8,463	349	4.3%

Account	Description	FY25 Requested Budget	FY26 Requested Budget	FY26/FY25 Budget Diff.	%
201.2430.250.370.1.1220.22251.1	Applied Tech. Teaching S/M - 22251	\$ 10,353	10,803	450	4.3%
201.2430.250.370.1.1250.22551.1	Theatre Arts Tch. S/M - 22551	\$ 12,500	13,500	1,000	8.0%
201.2430.250.370.1.2320.23251.1	Central Supply S/M - 23251	\$ 5,202	5,201	(1)	0.0%
201.2430.250.370.1.2350.23551.1	Copy Service S/M - 23551	\$ 4,635	4,500	(135)	-2.9%
201.2430.250.370.2.1200.22052.1	Special Ed Teaching S/M - 22052	\$ 31,558	22,577	(8,981)	-28.5%
201.2430.250.370.2.1200.22065.1	Pathways Program and Launch S/M - 22065	\$ 5,000	7,000	2,000	40.0%
201.2440.130.370.1.1150.21503.1	Music Field Trip Salary - 21503	\$ 3,500	3,500	-	0.0%
201.2440.130.370.1.2370.23701.1	Field Trip Drivers Salary - 23701	\$ 16,000	16,000	-	0.0%
201.2440.130.370.2.1200.22004.1	SPED Home Tutor Salary - 22004	\$ -	-	-	#DIV/0!
201.2440.240.370.1.1130.21351.1	Virtual H.S. Membership Fee - 21351	\$ 24,000	31,000	7,000	29.2%
201.2440.260.370.1.1150.21552.1	Music Registration Fees - 21552	\$ 6,000	4,020	(1,980)	-33.0%
201.2440.260.370.1.2410.24151.1	School District Travel - 24151	\$ 12,000	12,000	-	0.0%
201.2440.260.370.2.1200.22057.1	SPED Non-District Travel - 22057	\$ 10,000	1,000	(9,000)	-90.0%
201.2440.260.370.2.1200.22064.1	SPED Assistive Technology - 22064	\$ 5,000	5,000	-	0.0%
201.2440.260.900.1.1150.21557.1	Music Accompanist - 21557	\$ 20,550	20,550	-	0.0%
201.2451.250.370.1.1020.20253.1	Computer Hardware - 20253	\$ 409,000	454,000	45,000	11.0%
201.2451.250.370.1.1020.20254.1	Computer Lease - 20254	\$ -	-	-	#DIV/0!
201.2451.250.370.2.1200.22067.1	Special Education Instructional Hardware - 22067	\$ 2,000	3,000	1,000	50.0%
201.2451.260.370.1.1010.20255.1	Art-Software - 20255	\$ 5,000	3,251	(1,749)	-35.0%
201.2451.260.370.1.1020.20252.1	Schoolwide, Software - 20252	\$ -	23,807	23,807	#DIV/0!
201.2451.260.370.1.1050.20256.1	English Software - 20256	\$ 12,241	12,538	297	2.4%
201.2451.260.370.1.1080.20257.1	World Language Software - 20257	\$ 27,984	43,211	15,227	54.4%
201.2451.260.370.1.1110.20258.1	Health & Fitness Software - 20258	\$ 2,500	3,700	1,200	48.0%
201.2451.260.370.1.1120.20259.1	Library/Media Software - 20259	\$ 6,200	2,378	(3,822)	-61.6%
201.2451.260.370.1.1140.20260.1	Mathematics Software - 20260	\$ 11,282	12,977	1,695	15.0%
201.2451.260.370.1.1180.20261.1	Science Software - 20261	\$ 3,673	4,209	536	14.6%
201.2451.260.370.1.1190.20262.1	Social Studies Software - 20262	\$ 2,448	5,806	3,358	137.2%
201.2451.260.370.1.1200.20263.1	SPED Computer Software - 20263	\$ 23,291	19,480	(3,811)	-16.4%
201.2451.260.370.1.1250.20264.1	Theatre Arts Software - 20264	\$ 1,500	1,749	249	16.6%
201.2451.260.370.1.2330.20265.1	Rivers Software-20265	\$ 2,689	950	(1,739)	-64.7%
201.2453.260.370.1.1120.21258.1	CCHS On-Line Search - 21258	\$ 533		(533)	-100.0%
201.2455.250.900.2.1200.22015.1	Special Education Licenses - 22015	\$ -		-	#DIV/0!
201.2455.260.370.2.1200.22058.1	Special Ed Instructional Software - 22058	\$ 19,490	20,026	536	2.8%

Account	Description	FY25 Requested Budget	FY26 Requested Budget	FY26/FY25 Budget Diff.	%
201.2710.110.370.1.1090.20901.1	Guidance Professional Salary - 20901	\$ 1,198,041	1,245,243	47,202	3.9%
201.2710.110.370.1.1090.20905.1	Registrar Salary - 20905	\$ 54,383	65,883	11,500	21.1%
201.2710.110.370.1.1090.20907.1	Guidance Dept. Chair Salary - 20907	\$ 80,907	83,565	2,658	3.3%
201.2710.110.370.1.1090.20908.1	Guidance Longevity - 20908	\$ 26,175	27,353	1,178	4.5%
201.2710.120.370.1.1090.20906.1	Guidance Clerical Salary - 20906	\$ 122,600	127,039	4,439	3.6%
201.2710.250.370.1.1090.20951.1	Guidance S/M - 20951	\$ 948	1,012	64	6.8%
201.2710.260.370.1.1090.20954.1	Guidance Publications - 20954	\$ 34,925	39,087	4,162	11.9%
201.2710.260.370.1.1090.20955.1	Career Ed. Computer Software - 20955	\$ 5,700	3,300	(2,400)	-42.1%
201.2710.260.370.1.1090.20957.1	Guidance College Visits - 20957	\$ 500	500	-	0.0%
201.2720.240.370.2.1200.22053.1	Contracted Diagnostic and Evaluation Services - 22053	\$ 5,000	20,000	15,000	300.0%
201.2720.250.370.1.1090.20952.1	Guidance Testing S/M - 20952	\$ -	-	-	#DIV/0!
201.2720.250.370.2.1200.22053.1	SPED Testing S/M - 22053	\$ -	-	-	#DIV/0!
201.2720.250.370.2.1200.22053.1	Special Ed Testing and Assessment S/M - 22053	\$ 20,000	15,000	(5,000)	-25.0%
201.2800.110.370.2.1200.22006.1	SPED H. S. Psych. Salary - 22006	\$ 548,476	574,803	26,327	4.8%
201.2800.240.370.2.1200.22055.1	Contracted Psych Services - 22055	\$ 22,500	7,500	(15,000)	-66.7%
201.3200.110.370.9.2390.23901.1	Nurse/Nurse Asst. Sal. - 23901	\$ 386,193	391,565	5,372	1.4%
201.3200.250.370.9.2390.23951.1	Health Services S/M - 23951	\$ 9,732	9,456	(276)	-2.8%
201.3300.130.370.1.4660.26601.1	Transportation Manager Salary - 26601	\$ 45,210	46,566	1,356	3.0%
201.3300.130.370.1.4660.26602.1	Drivers Salary - 26602	\$ 517,723	529,549	11,826	2.3%
201.3300.130.370.1.4660.26603.1	Drivers Overtime - 26603	\$ 7,000	7,000	-	0.0%
201.3300.130.370.1.4660.26604.1	Mechanics Salary - 26604	\$ 99,535	102,770	3,235	3.3%
201.3300.130.370.1.4660.26605.1	Mechanics Overtime - 26605	\$ 7,500	7,725	225	3.0%
201.3300.130.370.1.4660.26606.1	Trans. Coordinator Salary - 26606	\$ 30,825	31,827	1,002	3.3%
201.3300.240.370.1.4660.26660.1	Trans. Contracted Service - 26660	\$ 40,027	20,000	(20,027)	-50.0%
201.3300.250.370.1.4660.26651.1	Transportation S/M - 26651	\$ 91,000	96,460	5,460	6.0%
201.3300.250.370.2.4670.26764.1	Sped Vehicle S/M - 26764	\$ 500	500	-	0.0%
201.3300.260.370.1.4660.26653.1	Gasoline/Diesel Fuel - 26653	\$ 72,000	75,000	3,000	4.2%
201.3300.260.370.1.4660.26654.1	Trans. Vehicle Insurance - 26654	\$ 15,750	29,783	14,033	89.1%
201.3300.260.370.1.4660.26656.1	Trans. Alcohol & Drug Testing - 26656	\$ 175	175	-	0.0%
201.3300.260.370.1.4660.26657.1	Trans. Staff Development - 26657	\$ 750	750	-	0.0%
201.3300.260.370.1.4660.26661.1	Knox Trail Heating - 26661	\$ -	-	-	#DIV/0!
201.3300.260.370.2.4670.26751.1	SPED CASE Trans. Contracted Services - 26751	\$ 535,000	680,355	145,355	27.2%
201.3300.260.370.2.4670.26752.1	SPED OTHER Trans. Contracted Services - 26752	\$ 61,712	37,874	(23,838)	-38.6%

Account	Description	FY25 Requested Budget	FY26 Requested Budget	FY26/FY25 Budget Diff.	%
201.3300.260.370.2.4670.26763.1	Sped Vehicle Insurance - 26763	\$ 1,236	1,648	412	33.3%
201.3300.260.910.9.4690.26952.1	Trans Electricity - 26952	\$ 9,400	9,776	376	4.0%
201.3510.110.370.9.2310.23101.1	Athletics Director Salary - 23101	\$ 154,110	224,800	70,690	45.9%
201.3510.110.370.9.2310.23102.1	Coaches Salary - 23102	\$ 479,500	537,099	57,599	12.0%
201.3510.110.370.9.2310.23103.1	Trainers Salary - 23103	\$ 154,176	159,623	5,447	3.5%
201.3510.120.370.9.2310.23106.1	Athletics Dept. Clerical Sal. - 23106	\$ 28,695	28,500	(195)	-0.7%
201.3510.130.370.9.2310.23105.1	Athletics Drivers Salary - 23105	\$ 105,163	108,318	3,155	3.0%
201.3510.260.370.9.2310.23152.1	Officials - 23152	\$ -	-	-	#DIV/0!
201.3510.260.370.9.2310.23153.1	Facilities Rental - 23153	\$ 15,000	15,000	-	0.0%
201.3520.110.370.9.2330.23301.1	Co-Curricular Professional Salary - 23301	\$ 277,200	284,620	7,420	2.7%
201.3520.130.370.9.2330.23302.1	Radio Station Mgr. Salary - 23302	\$ 93,330	95,961	2,631	2.8%
201.3520.130.370.9.2330.23303.1	Radio Station Staff Assists - 23303	\$ 16,707	18,583	1,876	11.2%
201.3520.240.370.9.2330.21257.1	Audio Visual Contract Services-21257	\$ 6,500	6,700	200	3.1%
201.3520.250.370.9.2330.21254.1	Audio Visual S/M-21254	\$ 1,000	1,000	-	0.0%
201.3520.250.370.9.2330.23351.1	Co-Curricular S/M - 23351	\$ 25,000	30,000	5,000	20.0%
201.3520.260.370.9.2330.23352.1	Co-Curricular Fees - 23352	\$ 32,265	33,907	1,642	5.1%
201.3600.130.370.1.2400.24002.1	Campus Monitor Salary - 24002	\$ 79,973	86,426	6,453	8.1%
201.3600.240.370.1.4630.24003.1	Campus Security Contracted Services - 24003	\$ -	1,500	1,500	#DIV/0!
201.4110.130.370.9.4620.26201.1	Bldg. Serv. Workers Salary - 26201	\$ 577,834	603,443	25,609	4.4%
201.4110.130.370.9.4620.26202.1	Bldg. Serv. Workers Overtime - 26202	\$ 106,050	109,232	3,182	3.0%
201.4110.130.370.9.4620.26203.1	Ripley Bldg. Serv. Wkr. Salary - 26203	\$ 31,714	32,665	951	3.0%
201.4110.130.370.9.4620.26204.1	Ripley Bldg. Serv. Wkr. Overtime - 26204	\$ 4,500	4,500	-	0.0%
201.4110.250.370.9.4620.26251.1	Bldg. Serv. Wkr. S/M - 26251	\$ 22,173	22,500	327	1.5%
201.4120.260.370.9.4680.26851.1	CCHS Heating - 26851	\$ 118,903	132,080	13,177	11.1%
201.4120.260.370.9.4680.26853.1	Trans. Repair Heating - 26853	\$ 6,664	8,431	1,767	26.5%
201.4120.260.910.9.4680.26852.1	Ripley Heating - 26852	\$ 20,251	22,561	2,310	11.4%
201.4130.260.370.9.4690.26951.1	CCHS Electricity - 26951	\$ 473,517	485,000	11,483	2.4%
201.4130.260.370.9.4690.26960.1	CCHS Water/Sewer - 26960	\$ 31,344	43,000	11,656	37.2%
201.4130.260.370.9.4690.26970.1	Telephone - 26970	\$ 52,107	57,786	5,679	10.9%
201.4130.260.910.9.4690.26952.1	Ripley Electricity - 26952	\$ 36,447	37,905	1,458	4.0%
201.4130.260.910.9.4690.26961.1	Ripley Water/Sewer - 26961	\$ 3,500	4,500	1,000	28.6%

Account	Description	FY25 Requested Budget	FY26 Requested Budget	FY26/FY25 Budget Diff.	%
201.4200.120.370.9.4640.26405.1	Maintenance Clerical Salary - 26405	\$ 4,567	4,675	108	2.4%
201.4200.130.370.9.4640.26401.1	Maintenance Manager Salary - 26401	\$ 59,118	61,188	2,070	3.5%
201.4200.130.370.9.4640.26402.1	Maintenance Salary - 26402	\$ 212,850	223,161	10,311	4.8%
201.4200.130.370.9.4640.26403.1	Maintenance Overtime - 26403	\$ 20,000	20,000	-	0.0%
201.4200.130.370.9.4640.26404.1	Maint. Supplemental Labor - 26404	\$ 15,413	16,000	587	3.8%
201.4200.260.370.9.4640.26457.1	Trash Pick-up & Recycling - 26457	\$ 32,914	44,000	11,086	33.7%
201.4210.240.370.9.4640.26453.1	Maint. Contr. Services - Grounds - 26453	\$ 79,000	50,000	(29,000)	-36.7%
201.4210.240.370.9.4640.26455.1	Maint. Contr. Services - Snow Plow - 26455	\$ 31,000	25,000	(6,000)	-19.4%
201.4210.250.370.9.4640.26451.1	Maintenance S/M - Grounds - 26451	\$ 25,600	25,600	-	0.0%
201.4220.240.370.9.4640.26454.1	Maint. Contr. Services - Buildings - 26454	\$ 170,000	175,000	5,000	2.9%
201.4220.250.370.9.4640.26452.1	Maint. S/M - Buildings - 26452	\$ 80,000	85,000	5,000	6.3%
201.4230.240.370.9.2350.23554.1	Copier Maintenance - 23554	\$ 4,000	4,000	-	0.0%
201.4230.250.370.9.4650.26551.1	Maintenance S/M - Vehicles - 26551	\$ -	-	-	#DIV/0!
201.4230.260.370.9.4650.26554.1	Maintenance Gasoline - 26554	\$ 7,500	7,800	300	4.0%
201.4230.260.370.9.4650.26555.1	Maint. Vehicle Insurance - 26555	\$ 2,000	2,666	666	33.3%
201.4230.260.900.9.4630.26367.1	I.T. Vehicle Maint. - 26367	\$ 515	525	10	1.9%
201.4230.260.900.9.4630.26368.1	I.T. Gasoline - 26368	\$ 361	375	14	3.9%
201.4230.260.900.9.4630.26369.1	I.T. Vehicle Ins. - 26369	\$ 464	475	11	2.4%
201.4400.260.370.9.4630.26356.1	I.T. Services Networking - 26356	\$ 93,934	123,290	29,356	31.3%
201.5100.110.370.1.2340.23401.1	Sick Leave - Instructional - 23401	\$ 26,007	15,000	(11,007)	-42.3%
201.5100.110.370.1.2340.23403.1	Early Retirement Incentive - 23403	\$ -	-	-	#DIV/0!
201.5100.260.370.9.5820.28251.1	Retirement - 28251	\$ 898,831	867,980	(30,851)	-3.4%
201.5200.260.370.9.5810.28151.1	Workers' Compensation - 28151	\$ 195,000	195,000	-	0.0%
201.5200.260.370.9.5810.28153.1	FICA Medical Insurance - 28153	\$ 378,706	378,440	(266)	-0.1%
201.5200.260.370.9.5810.28154.1	Unemployment Compensation - 28154	\$ 23,000	25,000	2,000	8.7%
201.5200.260.370.9.5810.28155.1	Hospital/Life Insurance - 28155	\$ 1,919,679	1,988,952	69,273	3.6%
201.5200.260.370.9.5810.28156.1	Social Security Tax - 28156	\$ 62,839	-	(62,839)	-100.0%
201.5200.260.370.9.5810.28163.1	Retiree Medical Insurance - 28163	\$ 317,745	385,454	67,709	21.3%
201.5200.260.370.9.5810.28164.1	OPEB Trust Contribution - 28164	\$ 425,000	375,000	(50,000)	-11.8%
201.5260.260.370.9.5810.28157.1	Public Liability Insurance - 28157	\$ 133,000	171,000	38,000	28.6%
201.5260.260.370.9.5810.28158.1	Sch. Comm. Prof. Liability - 28158	\$ 12,000	15,995	3,995	33.3%
201.5260.260.370.9.5810.28159.1	Nurses Liability Ins. - 28159	\$ 400	-	(400)	-100.0%

Account	Description	FY25 Requested Budget	FY26 Requested Budget	FY26/FY25 Budget Diff.	%
201.5350.260.370.9.xxxx.xxxxx.1	Property Lease/Rental - TBD	\$ -	31,122	31,122	#DIV/0!
201.5500.240.370.9.5840.28452.1	Audit Contract - 28452	\$ 52,000	49,000	(3,000)	-5.8%
201.5500.260.370.9.5840.28453.1	Banking Services - 28453	\$ 3,090	3,090	-	0.0%
201.5500.260.370.9.5840.28454.1	Treasurer Bonds - 28454	\$ 525	600	75	14.3%
201.5500.260.900.9.5840.28451.1	Postage - 28451	\$ 8,750	9,100	350	4.0%
201.6200.240.370.9.6207.62053.1	Radio Station Licenses - 62053	\$ -	-	-	#DIV/0!
201.7300.260.370.1.1220.22254.1	Applied Tech. New Equipment - 22254	\$ 38,559	4,427	(34,132)	-88.5%
201.7300.260.370.2.1200.22063.1	SPED New Equipment - 22063	\$ -	-	-	#DIV/0!
201.7300.260.370.2.1200.22063.1	Special Ed Instructional Equipment - 22063	\$ 6,000	8,000	2,000	33.3%
201.7400.260.370.1.1010.20155.1	Art Replacement Equipment - 20155	\$ 5,000	4,295	(705)	-14.1%
201.7400.260.370.1.1150.21556.1	Music Replacement Equipment - 21556	\$ 5,000	9,840	4,840	96.8%
201.7400.260.370.9.4640.26459.1	Maint. Replacement Equipment - 26459	\$ -	-	-	#DIV/0!
201.7600.260.370.1.4660.26659.1	Trans. Vehicle Replacement - 26659	\$ 337,341	340,000	2,659	0.8%
201.8100.260.370.9.5800.28076.1	H.S. '16 Landfill - BAN Principal - 28076	\$ 230,000	188,508	(41,492)	-18.0%
201.8100.260.370.9.5800.28076.1	H.S. '16 Access Road - BAN Principal - 28076	\$ -	41,492	41,492	#DIV/0!
201.8100.260.370.9.5800.28078.1	H.S. '16 Building - Principal - 28078	\$ 115,000	115,000	-	0.0%
201.8200.260.370.9.5800.28051.1	Debt Service Banking - 28051	\$ 40,549	-	(40,549)	-100.0%
201.8200.260.370.9.5800.28068.1	H.S. '13 Building - Principal - 28068	\$ 1,130,000	1,130,000	-	0.0%
201.8200.260.370.9.5800.28069.1	H.S. '13 Building - Interest - 28069	\$ 541,250	484,750	(56,500)	-10.4%
201.8200.260.370.9.5800.28072.1	H.S. '15 Building - Principal - 28072	\$ 1,300,000	1,300,000	-	0.0%
201.8200.260.370.9.5800.28073.1	H.S. '15 Building - Interest - 28073	\$ 503,788	447,967	(55,821)	-11.1%
201.8200.260.370.9.5800.28077.1	H.S. '16 BAN Landfill - Interest - 28077	\$ 14,000	9,237	(4,763)	-34.0%
201.8200.260.370.9.5800.28079.1	H.S. '16 Building - Interest - 28079	\$ 38,550	36,250	(2,300)	-6.0%
201.8100.260.370.9.5800.28076.1	H.S. '16 Access Road - BAN Interest - 28076		41,830	41,830	#DIV/0!
201.9110.260.370.9.5830.28351.1	School Choice Assessment - 28351	\$ 16,804	34,173	17,369	103.4%
201.9120.260.370.9.5830.28352.1	Charter School Assessment - 28352	\$ 39,882	59,737	19,855	49.8%
201.9130.260.370.9.5830.28353.1	Special Education Assessment - 28353	\$ -	32,196	32,196	#DIV/0!
201.9200.260.370.2.1200.22060.1	Out-of-State Tuitions - 22060	\$ -	-	-	#DIV/0!
201.9300.260.370.2.1200.22061.1	Non-Public Tuitions - 22061	\$ 3,176,001	3,288,865	112,864	3.6%
201.9400.260.370.2.1200.22062.1	Collaborative Tuitions - 22062	\$ 365,193	714,429	349,236	95.6%
201.9900.260.900.2.1200.22068.1	Circuit Breaker/IDEA Offset - 22068	\$ (1,720,000)	(1,720,000)	-	0.0%
		\$ 38,974,907	40,384,952	1,410,045	3.62%