

Amesbury Public Schools: Where children come first!

# Amesbury Public Schools FY '23 Final Budget



Elizabeth McAndrews, Superintendent and Joan Liporto Director of Finance & Operations

## Table of Contents - Recommended Budget

	Page #
<b>Section 1 - Introduction to the Budget</b>	
● Superintendent's Budget Message	1-2
● Introduction	3
● District Goals	3
● School Committee Goals	3-4
<b>Section 2 - Key Budget Assumptions</b>	4
● Contractual Obligations	4
● Salary	5
● New Positions	5
● Fixed Costs	5
● Special Education	5
● Other Expenses and Contractual Services	5-6
● New Technology Expenses	6
● Athletic Expenses	6
● Transportation and Facilities	6
<b>Section 3 - Expenses</b>	6
● Budget Increase	6
● Proposed Budget	7
● Totals by Cost Center	7-8
● Budget Amount and Percent History	8
● Average Budget Increase FY 17-23	9
● Major Budget Drivers	9
○ Contractual Salary Obligations	9
○ Special Education Costs	9-10
● Anticipated Costs for Retrofitting CES for Reorganization	10
● Impact of New Positions (FY '22 through ESSER)	11
● New Positions FY 23	11-12
<b>Section 4 - Revenue and Fees</b>	12
● Chapter 70 Contributions	12
● FY 2023 Budget Summary Comparison	12
● FY 23 Funding Sources	13
● 5 Year History of Funding Sources	13
● Federal and State Grants	13-15
● Entitlement Grants	15
● Revolving Accounts	16
○ Facility Rental	16
○ Food Services	16
○ Transportation	16
○ Athletics/Activities	16

● Table with Revolving Accounts	17
<b>Section 5 - Budget Recommendation</b>	17
● Budget Process and Goals	18-19
● FY 23 Budget Priorities	19
● FY 23 Budget Timeline	20
● Building the Budget	20-21
<b>Section 6 - Staffing and Enrollment</b>	22
● School Year Salary Schedule and Scattergram	22
● October 1 Enrollment	23
● Enrollment Report	23
○ Historical Enrollment - Birth Year and K Enrollment	24
○ Projected Enrollment Birth Year and K Enrollment	24-25
● Enrollment for the Past Ten Years	25
● Projected Enrollment for the Next Ten Years	26
● Projected Enrollment By Grade Span New Grade Configurations	26
● Enrollment - Whittier Regional Vocational Technical School	27
<b>Section 7 - Budget Breakdown By Cost Center</b>	
● Totals By Cost Center	28
● Administration	29
● Amesbury Elementary School	30-31
● Cashman Elementary School	32-33
● Amesbury Middle School	34-35
● Amesbury High School	36-37
● Amesbury Innovation High School	38
● Technology and Maintenance	39
● Curriculum and Professional Development	40
● Special Education	41
● Employee Benefits	42

# AMESBURY PUBLIC SCHOOLS

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March 2022

Dear Amesbury School Committee Member:

I am pleased to present you with the Fiscal Year 2023 Budget for the Amesbury Public Schools. This year's preliminary budget focuses on three areas:

- Provides a budget that meets district requirements for optimum student achievement in alignment with district and school based goals.
- Understands that students and staff are still emerging from the impact of COVID-19 both academically and in terms of social emotional health
- Supports our students in their educational experiences to compete in the post COVID world.

Although we thought that the last school year was a challenging one, this year has proven to be even more challenging. Despite the fact that we have been in person all year, we have still had limitations on our abilities to be "normal." It is not until February 28, 2022, that our students and staff had the option of attending school and its activities without a mask. We cannot underestimate the impact of this on our school community. There are many things that we have taken for granted in our past educational experiences including being able to see a teacher's face when they are teaching the alphabet, reading a peer's facial expressions when attempting to socialize, and navigating the social and developmental challenges that are a natural part of a student's learning experience. Our budget includes a continuation of many of the supports we put into place last year, including adjustment counselors, interventionists, and coaches as well as additional programming that allows us to be intentional in supporting our students both academically and socially.

Like last year, our budget includes a continuation of services for students which requires the establishment of a program at their "next" school. Continuing to build and expand these programs assists us in keeping our students in their home community, rather than sending them to an out of district school. It also includes an increase in the opportunity for our youngest students to participate in a Pre-K program. The addition of a third Pre-K program will allow us to bring more students in, at an earlier age, to better meet their needs. In the long run, this will be beneficial to our students.

This budget also makes the commitment to maintaining a one to one device program throughout the district. We continue to make progress with our infrastructure and anticipate making more with the use of Erate and ESSER III funds. This will allow us the ability to maintain digital access to resources regardless of where in the buildings our students are located.

Although we do not have a strategic plan yet, these requests included in this budget are in line with the Findings from my Entry Plan work. It is this work that will provide the foundation for the development of our District's Strategic Plan which will be in place for the start of the upcoming school year. This Plan will guide all School Improvement Plans, professional development, and the focus of the budget over the course of the next five years.

I am extremely appreciative of the work of my District Leadership Team, including principals, assistant principals, and district administrators. We continue to grow as a team with a shared vision of the type of educational experience we want for each and every one of our students. This budget will help us make progress towards that objective.

Sincerely,

**Elizabeth McAndrews**

Elizabeth McAndrews  
Superintendent

## **Introduction**

This budget book contains a significant amount of information about Amesbury Public Schools including goals, priorities, and funding information. The District Leadership Team used the goals and the priorities to develop a budget that accurately reflects the needs of our students. Team members were instructed to create a zero-based budget; in short, the budget was built from scratch. The intention behind creating a budget in this way is to ensure that cost center managers included only the things that were needed for their building rather than to move numbers over. Through this process, funds were reallocated from one line to another to accurately capture from where purchases should be charged. A similar process was used when determining staffing needs. The District and School Committee goals are clearly aligned and all budget requests relate to at least one goal or priority.

## **District Goals:**

- Strategically support staff and students as they reintegrate into and reconnect with the school community.
- Provide meaningful learning experiences to support academic and personal growth, inclusion and diversity, and emotional well being for all.
- Enhance opportunities for the greater Amesbury family to engage with educational staff to grow a nurturing and stimulating environment that supports teaching and learning.
- Establish systems to report, prioritize, and communicate facilities, infrastructure, and field issues and responses.

## **School Committee Goals:**

- The School Committee is committed to a strategic and inclusive budget process that prioritizes the support of students and staff in their academic and personal growth and dedicates attention to celebrating their successes and achievements.
  - January through April, develop a budget that incorporates opportunities for administrative, staff, student, and community input.
  - Elevate the voice of student groups in identifying and celebrating student and/or staff, achievements, successes and contributions.
  - Include monthly opportunities for recognition of student and/or staff achievements, successes, and contributions.
- The School Committee will provide policy and budgetary support for curriculum, instruction, and assessment as indicated by data around staff and student needs in order to provide the highest quality and most meaningful learning experiences for all students.
  - Create a calendar that includes specific departmental presentations throughout the year for the benefit of the School Committee and the greater Amesbury community.

- Create expectations for presentations to the School Committee for clarity and consistency.
- Utilize the policy subcommittee to ensure that policies support efficiency around the acquisition, review, and implementation of curriculum and programming.
- Utilize the budget process to ensure the timely acquisition, review, and implementation of curriculum and programming.
- The School Committee will encourage and expand communications to the greater Amesbury family.
  - Explore the possibility of rotating meetings between school buildings highlighting a feature or experience of the host school.
  - Re-establish the Joint Education meeting with the City Council in accordance with City Council rules.
  - Prioritize funding for a school-based communications staff member
- Re-define and clarify the role and expectations for the Building and Grounds Subcommittee to help identify and prioritize the district's facilities, infrastructure, and field needs.
  - Create expectations for the Building and Grounds Subcommittee.
  - Collaborate with the Facilities Director and Director of Finance and Operations on assessments, prioritization, and solutions.
  - Develop a viable three year plan for the district.
  - Advocate for appropriate funding based on identified priorities.

**Key Budget Assumptions:**

Each year, the district must adjust its budget to include contractual obligations (COLA, steps, column) as well as increases in contracted services (transportation, health insurance, etc.). The FY '23 budget includes the following obligations:

- Contractual Obligations
  - Cost of Living and Steps - \$617,477
  - Column Moves - \$37,012
  - All contractual obligations for individual contracts - \$64,044
    - Total: \$718,533
- AIHS Rent
  - \$3,000
- Transportation Contract
  - \$30,770
- Health Insurance
  - 3.53% increase - \$155,409
- Phones
  - \$32,163

## **Assumptions:**

Every district's budget has to account for contractual increases and changes to positions. Below, please find the relevant information for the FY '23 budget.

### **Salary Assumptions:**

- Includes all step, lane, and longevity contractual increases for current teachers, administration, and support staff;

### **New Positions:**

- Includes .5 AMS adjustment counselor and .5 AHS adjustment counselor (AMS and AHS = 1 FTE) moving from the ESSER grants to the budget.
- Adjustment Counselor/Social Worker (AES)
- Literacy Interventionist/EL Teacher (CES)
- Intensive Pre-K Classroom (CES)
- Learning Center Classroom (AMS)
- Shared Math Interventionist (.5 AMS/.5 CES)
- Shared Adjustment Counselor (.5 AMS/.5 CES)
- Additional Floating MPFT

### **Fixed Costs:**

- Increase in the district's assessment from the City for the Essex County Retirement System by the City - 1.8%
- Increase in health insurance costs - 3.53%
- Increase in School Medicare costs - 2.7%
- Increase in Workers' Compensation Insurance - unknown (usually find out in May)

### **Special Education:**

- Assumes the circuit breaker reimbursement amount received in FY22 for FY21 expenses. We anticipate that the amount of \$1,435,576 will represent the FY23 budgetary offset amount. This amount assumes the circuit breaker program will continue to be funded fully at a 75% reimbursement rate;
- Assumes 2% COLA increase in special education outside placements and transportation costs

### **Other Expenses and Contractual Services:**

- Utility budgets are projected on a three-to-five year trend analysis based on usage, pricing, and based on rate and usage information that is known at this time.
- Known contractual increases have been applied to contractual services, including regular transportation (5%); audit services, legal services, print and copy machine management services; and other human resources and student management software increases have also been applied;

- Continuation of preventative maintenance service contracts to maintain the five school campuses including HVAC, Energy Management Systems (ENE), etc. are included in the budget proposal;
- Contractual increases have been applied to the district operational maintenance and on-call labor contracts for the following trades have been applied: HVAC, electrical, plumbing, heating and boiler maintenance, and fire and sprinkler systems maintenance.
- Increases for other maintenance and ground service agreements for landscaping, athletic field treatment, and pest management have been applied.
- Bus transportation increases have been factored in and include the contractual increase

**New Technology Expenses:**

- We have added the third year of the Ipads lease into the budget and taken it off of ESSER grants.

**Athletic Expenses:**

- This year we have adjusted the gate receipts/user fees offset to more accurately reflect actual revenue.
- We recommend that user fees are reduced to \$250/sport, \$50 for activities, and a family max of \$800.

**Transportation and Facilities:**

- The transportation revolving account offset will be \$48,000 which assumes zero carryover funds are available.
- The transportation fee has been reduced to \$150 with a family maximum of \$300.
- The facility rental account is currently at zero, however, we anticipate that this spring we will be able to rent out our facilities at a greater frequency. In addition, the AESIC is reviewing our facilities rental forms and fees and will bring the recommendations to the policy subcommittee for further action. We anticipate an increase in the fees assessed to outside organizations and therefore, an increase in revenue.

**Expenses**

**Budget Increase**

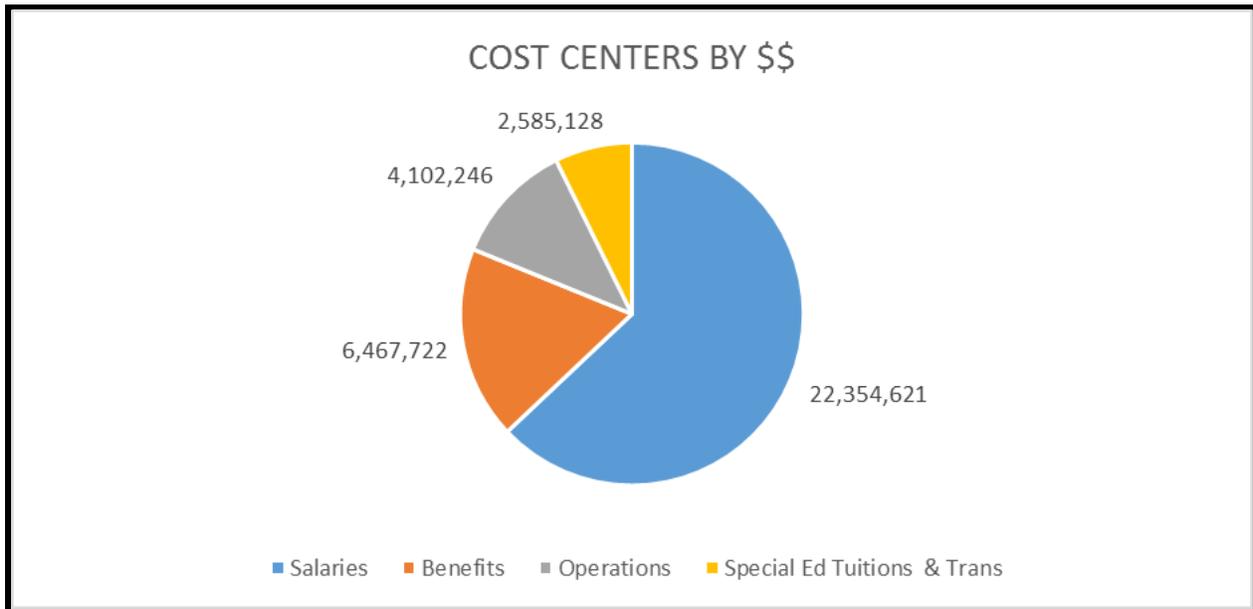
This recommended budget includes a 3.06% increase over the approved FY22 budget or an increase of \$1,054,873. This proposal includes a modified level services approach which provides students with the same learning opportunities to which they currently have access and additional support.

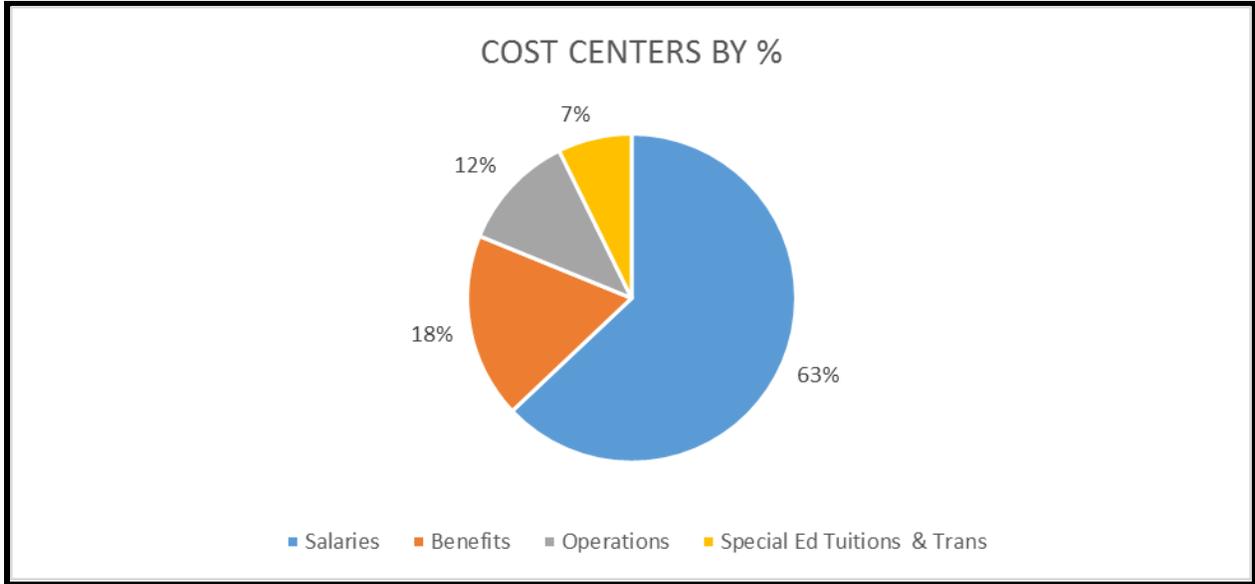
### FY 23 PROPOSED BUDGET

EXPENSE CATEGORY	FY22 BUDGET	FY23 BUDGET	CHANGE	%INC/DEC
SALARIES	\$21,588,021	\$22,354,621	\$766,600	3.55%
BENEFITS	\$6,274,954	\$6,467,722	\$192,768	3.07%
OPERATIONS	\$3,642,138	\$4,102,246	\$460,108	12.63%
SPECIAL ED TUITIONS AND TRANS.*	\$2,949,731	\$2,585,128	(\$364,603)	(12.35%)
TOTALS	\$34,454,844	\$35,509,717	\$1,054,873	3.06%

\* FY 22 does not include our special education vans and drivers. They were included in Operations.

### Totals by Cost Center

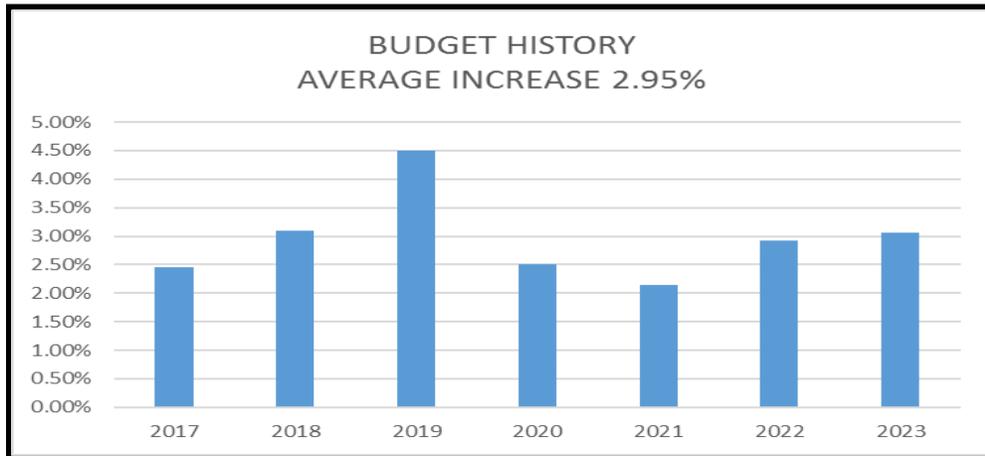




**Budget Amount and Percent Increase History**

Fiscal Year	Budget Amount	% Budget Increase
2016	\$28,957,497	
2017	\$29,669,627	2.45%
2018	\$30,589,294	3.09%
2019	\$31,975,711	4.53%
2020	\$32,767,401	2.47%
2021	\$33,475,557	2.16%
2022	\$34,454,844	2.92%
2023	\$35,509,717	3.06%

### Average Budget Increase FY17-FY23



### Major Budget Drivers

#### Contractuation Salary Obligations

Funds are included to meet all required contractual salary obligations for the district's professional and support staff. Salary and benefits represent 81% of the total FY 23 modified level services budget request. This includes the cost for steps, column moves, and longevity increases for all eligible staff. The paraprofessionals, teachers, and MPFT contracts have been settled through FY2023. The secretaries do not have a contract; instead, they have an agreement which includes a 2% and .5% increase for FY2023. Our two non-Chartwell cafeteria employees have a contract that has been settled through June 2022.

#### Special Education Costs

Funds needed to support anticipated out-of-district tuition and transportation costs are expected to decrease by \$636,037. This reduction is due to students aging out. The FY '22 budget included out-of-district placement and transportation costs for 34 students. This proposal includes all known tuitioned out students. The district continues to evaluate its special education programs and has created programs designed to better meet the needs of our current students. By doing so, we will likely decrease the number of students whose needs cannot be met within the district. In FY '22, we created both the Post Grad (Transition) Program and the ASD (Autism Spectrum Disorder Program) at the high school level. As part of this budget process, due to increasing numbers as a result of 4th grade students moving up to Amesbury Middle School, we will be adding an additional Learning Center Classroom. This budget also includes the addition of an intensive Pre-K Program at Cashman Elementary.

The table below indicates the number and percentage of our students who have been in out-of-district placements over the past several years.

Academic Year	Total Oct. 1 In-District Enrollment	# of Students on IEP's	% of Students on IEP's	% of Students Statewide on IEP's	# of Students Out of District
2008-09	2,443	421	17.2%	17.1%	34
2009-10	2,424	389	15.8%	17.0%	36
2010-11	2,385	423	17.5%	17.0%	36
2011-12	2,315	457	19.5%	17.0%	37
2012-13	2,337	450	19.0%	17.0%	36
2013-14	2,348	459	19.3%	17.0%	30
2014-15	2,280	456	19.7%	17.1%	32
2015-16	2,267	477	20.8%	17.2%	28
2016-17	2,150	460	21.1%	17.4%	31
2017-18	2,147	435	19.9%	17.7%	34
2018-19	2,058	440	21.0%	18.1%	34
2019-20	2,012	468	22.8%	18.4%	40
2020-21	1,852	419	22.2%	18.7%	31
2021-22	1,797	423	23.1%	18.9%	34

#### Anticipated Costs for Retrofitting CES for the Reorganization

Description of Item	Cost of Item	Anticipated Timeline
Classroom modifications	\$5,000	Spring/Summer 2023
Bathroom modifications	\$20,000	Spring/Summer 2023
Packing	\$10,000	End of School 2023
Increase of in FTE of 3 positions (.8 to 1.0)	\$37,000	September 2023 FY'24 Budget
Moving Grade 5 to CES and Grades K-4 to either CES or Shay Memorial	\$TBD	Summer 2023 FY'24 Budget

**Impact of New Positions (added FY'22 through ESSER)**

Position	Cost	ESSER Offset	Net Cost to Budget
Math Interventionist	\$95,838	\$65,356	\$30,482
Literacy Coach	\$87,276	\$65,356	\$21,920
Adjustment Counselor (AMS)	\$63,189	\$61,367	\$1,823
Adjustment Counselor (AHS)	\$66,834	\$66,834	\$0
District Tiered Reading Support and Dyslexia Specialist	\$78,638	SPED Grant \$78,638	\$0
Math Coach (Elementary)	\$10,000	0	\$10,000

As I have shared in my Entry Plan Findings Report, the impact of remote learning and the pandemic as a whole, have had a significant impact on both the mental health and the academic progress of a large group of identified students. To that end, for SY 21-22, we created several new positions to address those needs within the school day. The math interventionist and adjustment counselors have worked directly with students to provide support, strategies, and instruction to help them individually navigate the challenges that they are facing. Similarly, the Reading Coach has worked diligently with elementary teachers to facilitate and guide the teachers in the implementation of Wit and Wisdom. The positive impact of these positions can clearly be seen in our data. To that end, this budget request includes moving .5 of each of the adjustment counselors to the local budget. From all accounts, the residual effects from the pandemic will be felt for many years to come. The remaining “new” positions will continue to be paid through ESSER III with the hopes of moving them onto the local budget in FY '24.

**New Positions FY23**

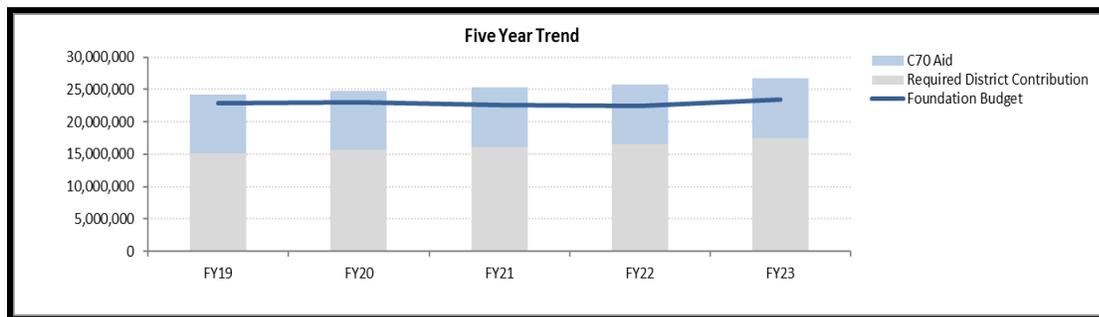
Position	Building
Adjustment Counselor/Social Worker	AES
Literacy Interventionist/EL Teacher	CES
Learning Center Classroom Teacher	AMS
Building Based Substitute Teacher	AHS

Intensive Pre-K Teacher	CES
Communication Specialist	District
Cafeteria Monitors	AMS
Adjustment Counselor	.5 AMS and .5 CES
Math Interventionist	.5 AMS and .5 CES
Multi-Purpose Facilities Technician (MPFT)	District Floater

**Revenue and Fees:**

The greatest portion of the district revenue is from the city’s contribution. The city has continued to provide funding well above the required district contribution. In FY 22, the city’s contribution was 67% of the total budget. In the FY 23 Recommended Budget, the city’s contribution will remain at 67%, while Chapter 70 will provide 24%, and revolving accounts and grants will account for 9% of the budget.

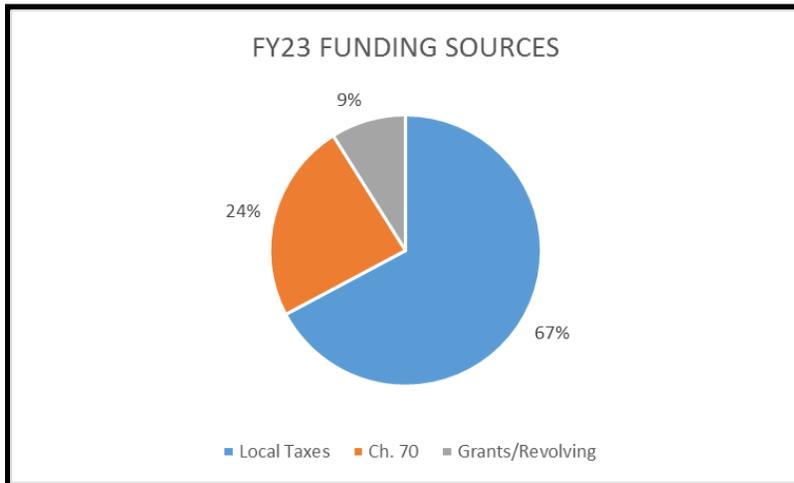
**Chapter 70 Contributions - Five Year Trend (DESE Website)**



**FY 2023 Budget Summary Comparison**

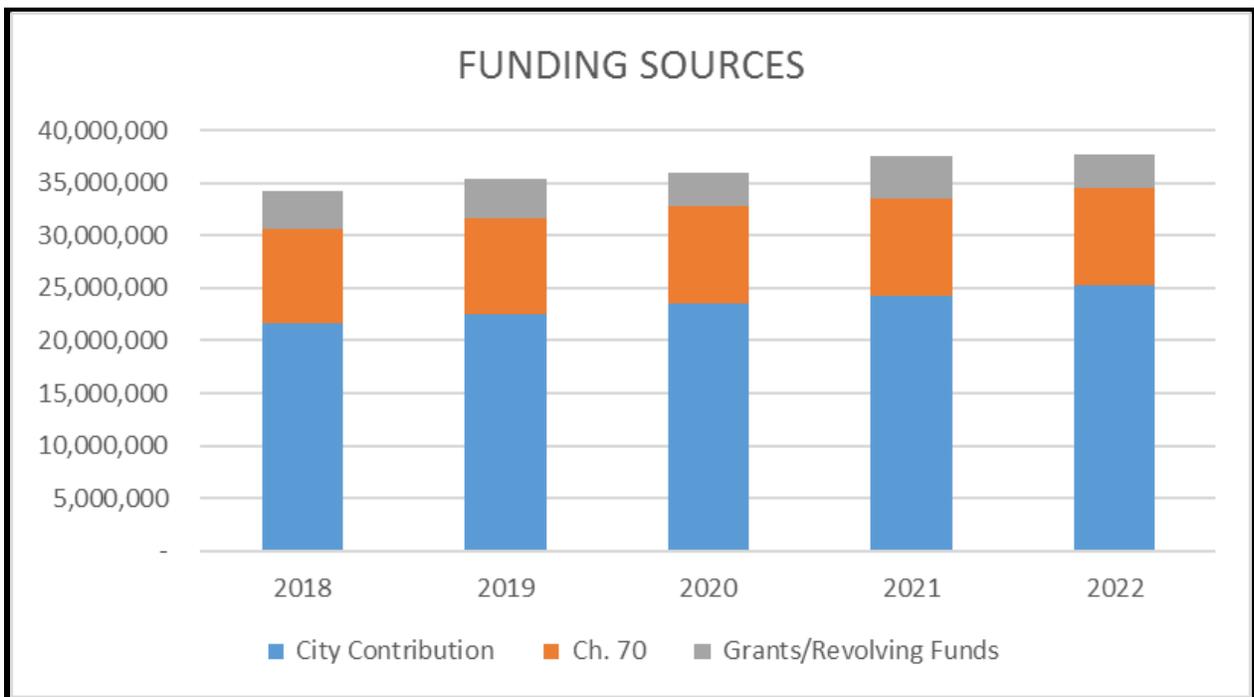
	FY 2022	FY 2023	Difference	% increase
<b>General Fund</b>	\$34,454,844	\$35,509,717	\$1,054,873	3.06%
<b>Grants/Revolving</b>	\$3,204,547	\$3,482,423	\$277,876	
<b>Total School Funds</b>	\$37,658,891	\$38,992,140	\$1,333,249	

**FY 23 Funding Sources**



Several outside funding sources are used to offset the cost of the operating budget. These include federal and state grants, revolving accounts, and fees. Grant funds are used to offset the salary of professional or support staff, either partially or wholly and also to offset program expenses. Revolving accounts are used to offset costs, either personnel services and/or expenses directly associated with the program, while fees are assessed for a specific purpose.

**5 Year History of Funding Sources**



## **Federal and State Grants**

Annually, while building the budget, if no information is available regarding changes to federal or state funding, it is assumed that the current year funding will be carried forward into the following year. Many federal and state grants have specific criteria regarding how the funds are able to be spent.

### **Title I - Fund Code 305**

This is also a federal entitlement grant, which has been used to fund consultant and tutoring services to students requiring additional support in our Title I schools, Amesbury Elementary and Cashman Elementary Schools. The FY '23 budget assumes the grant will fund these same services.

### **Title IIA - Fund Code 140**

In FY '22, the funds were used to offset the Math Coach position at Amesbury Middle School . The FY '23 budget assumes similar use of the funds as well as the anticipated amount of funding.

### **Title IV - Fund Code 309**

In FY '22, these funds were used to help create safe and supportive schools.

### **Federal Special Education IDEA Entitlement - Fund Code 240**

This federal entitlement grant is used to fund special education paraprofessional support staff, student support services and transportation services to provide transportation for students in our special education program. In FY '22, this grant funded 18.7 FTE paraprofessional positions and provided a salary budget offset of \$599,133. The FY'23 budget assumes this grant will fund the same positions.

### **Early Childhood - Special Education Allocation - Fund Code 262**

This grant is a federal entitlement grant that funds .7 FTE of a special education early childhood paraprofessional through a \$20,064 salary budget offset. The FY '23 budget assumes the grant will fund the same position.

### **American Rescue Plan - Homeless Children and Youth II - Fund Code 302**

The goal of this grant is to provide funding for programs that ensure students who are homeless enroll in and attend school and have racially equitable and culturally responsive opportunities to succeed in school.

### **American Rescue Plan - Fund Code 252**

The goal of this grant 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 to meet their individual needs.

**American Rescue Plan - Fund Code 264**

This federal special education funding is to ensure that eligible 3,4,and 5 year old children with disabilities receive a free and appropriate public education that includes special education and related services designed to meet their individual needs in the least restrictive environment (LRE).

**COVID-19 Emergency Relief Grants**

The District has received several additional grants in FY '21 and FY '22 to assist with new costs related to the COVID-19 pandemic. The Reopening Grant, ESSER I, and Technology Essentials Grants all had to be spent by June 20, 2021. In FY '22, they added ESSER II, and two IDEA and Early Childhood allotments as part of the American Rescue Plan to specifically address learning loss. Amesbury received ESSER III funds in the amount of \$1,927,437. This funding will be utilized for FY '23 and FY '24 positions that were added under ESSER II including the adjustment counselors at AMS and AHS, the elementary Math Interventionist, and Reading Coach.

**Entitlement Grants: FY 2022**

Grant	Type	FY '18	FY '19	FY '20	FY '21	FY '22
140 Title IIA	FED	\$61,156	\$57,216	\$53,138	\$51,632	\$45,488
240 IDEA Entitlement	FED	\$612,443	\$610,157	\$601,954	\$616,414	\$612,057
305 Title I	FED	\$260,305	\$252,661	\$264,458	\$260,938	\$257,793
309 Title IV	FED	\$5,782	\$18,713	\$17,021	\$19,261	\$17,751
262 Early Childhood	FED		\$19,595	\$19,928	\$20,049	\$20,064
302 American Rescue Plan Homeless Children and Youth II	FED					\$9,081
SPED Circuit Breaker	ST		\$991,834	\$1,330,231	\$1,545,733	\$1,435,576
CRVF	FED				\$443,700	
RLT Essentials	FED				\$33,674	
CARES ACT - from City	FED				\$319,798 and \$517,980	
Coronavirus Prevention	ST				\$89,050	
113 ESSER I	FED				\$217,534	
115 ESSER II	FED				\$835,787	
119 ESSER III	FED					\$1,927,437
252 American Rescue	FED					\$107,380
264 American Rescue	FED					\$9,551
<b>Total</b>		<b>\$939,686</b>	<b>\$1,950,176</b>	<b>\$2,286,730</b>	<b>\$4,971,550</b>	<b>\$4,442,178</b>

- FY '23 Budget assumes the same funding level as FY 2022 with the exception of the COVID-19 pandemic grants.

### **Revolving Accounts:**

#### **Facility Rental**

Throughout the course of the school year, space within the school buildings are rented to outside groups and organizations. Gym space at CES, AMS, and AHS is the most frequently used space. Typically, the gyms are rented by Amesbury youth sports and pay only a minimum cost which includes the cost of a custodian. The auditorium (AHS) and the Performance Center (AMS) are often utilized during non-pandemic times by dance and theater companies. The past two years have seen little to no rental of school spaces. The Director of Facilities and the Director of Finance and Operations are reviewing our facilities use form, including fees, and will present their recommendations to the policy subcommittee in April.

#### **Food Services**

Chartwells is our current food service provider. The Director of Finance and Operations is in the process of completing an RFP to go out to bid. The goal of the Food Service Program is to provide students with nutritious meals each day in school. For the past two years, universal free meals have been provided to all students. We anticipate that the return to school in September will bring a more normal operational process for food service.

#### **Transportation**

Bus privileges are provided free of charge to the following populations in accordance with state laws: students in grades K-6 who live more than 2 miles from school and students whose Individual Education Plans (IEP) includes free busing. Students who do not meet these criteria may choose to purchase a bus pass from the district. This revenue is used to offset the cost of providing transportation for the district. Currently, the fee to ride the bus is \$187.50 for an individual with a family cap of \$337.50. This proposal reduces the fee to \$150 for an individual with a family cap of \$300.

#### **Athletics/Activities**

In order to participate in athletics, students must pay \$285 per sport. Participation in student activities requires a \$50 fee; however, that fee allows one student to participate in as many activities (excluding athletics) as they choose. There is a family max (combines students in all Amesbury Public Schools) of \$900 per year. The revenue obtained through athletic user fees and student activity fees is used to offset the cost of running both athletics and activities. This proposal reduces the fee to \$250 per sport with a family cap of \$800.

<b>Account</b>	<b>Description</b>	<b>Budgeted Receipts</b>	<b>Budgeted Expenses</b>	<b>Utilized for:</b>
<b>School Choice</b>	Revenue received from state assessed to sending district	\$476,602 (FY22)	\$582,565	AHS Teachers Salaries
<b>South Hampton Tuition</b>	Tuition revenue received from South Hampton for AHS Students	\$360,044 (FY22)	\$291,249	AHS Teachers Salaries
<b>Athletics</b>	User fees	\$117,239	\$117,239	Offset athletic costs
<b>Transportation</b>	User fees	\$48,000	\$48,000	Offset transportation costs
<b>Facility Use</b>	Rental & utility charged to outside groups utilizing district buildings	\$0	\$0	Offset overtime and utility expenses
<b>Food Service</b>	Revenue from paid school lunches and federal/state revenue	\$722,422 (FY19)	\$603,861	Cover cost of management company and all labor and costs

### **Budget Recommendation**

The Administration recommends support of this proposed FY 23 Budget. This budget will allow the district to make progress toward meeting its educational objectives. This recommendation strives to strike a balance between advancing the school district, moving annual costs off of revolving accounts and grants and acknowledging the financial challenges that the community of Amesbury is and has been facing. The FY 2023 recommended budget will allow the District to meet all contractual obligations with its employees and employee unions, as well as meet the fixed operational costs needed to successfully operate and maintain all five school campuses. It also incorporates some of the transition costs as we prepare to transition students from CES to Shay Memorial and from AMS to CES. The budget also incorporates additional technology costs that will allow the continuation of the 1:1 student device ratio and the infrastructure to run it. The budget also continues to address the social and emotional needs of all students by moving a portion of the ESSER Grant funded adjustment counselors to the local budget.

Adoption of the recommended budget will:

- Provide the resources necessary to advance the school district's educational program
- Provide a comprehensive educational program for all students

- Uphold the vision, mission, and ultimately the Strategic Plan of the Amesbury Public Schools.

## **Budget Process and Goals**

The annual budget is the financial framework for the educational program needs of the Amesbury Public Schools. The budget is more than just a financial instrument and requires significant collaboration between the cost center managers, Central Office, the School Committee and City Council. The nature of this collaboration makes budget building a time consuming, but valuable process.

This year, the School Committee requested that we build a zero-based budget which means that we start with nothing and add back the existing pieces that we need, add in the new elements that we need, and remove the components that no longer fit the needs of our schools and/or district. Each principal and director took this expectation seriously and rebuilt their budget to support their School Improvement Plans as well as the District and School Committee goals. Moving forward, their budget requests will be directly in line with the Strategic Plan which will be completed by the end of this school year.

As part of this process, the Director of Finance and Operations and I met with principals at least twice, the second time the Director of Teaching, Learning, and Equity and the Director of Student Services met with us as well. During this time, we looked to identify and remove redundancies, streamline which cost center was responsible for the budget item, and keep a larger vision in mind as we developed the budget.

For many years, the majority of the District's budget is derived from local taxes and we are highly cognizant of what that means to the members of our community. However, our first priority is to develop a budget that provides each and all of our students with the best educational experience possible.

From the previous information provided, it is evident that the Amesbury Public Schools uses grant and revolving fund monies to offset the costs of our budget. Over the past few years, we have seen a decrease in the number of South Hampton students attending Amesbury High School. This impacts the money that we have to offset teacher salaries. The School Committee, Superintendent, and the high school principal have worked to reaffirm our relationship with South Hampton and to make informed predictions for attendance in the future. We do expect that the number of South Hampton students who will attend AHS will begin to increase after this year's 8th grade class. Similarly, monies received from School Choice have remained fairly consistent and we anticipate that will continue. These funds are also used to offset the cost of teacher salaries.

The operating budget consists of two components: personnel services and expenses. Personnel services (salaries) account for approximately 81% of the FY23 Recommended Budget. As mentioned above, meetings were held with cost center managers who used current

data and experiences to create their budget recommendations. From there, the Superintendent, Director of Finance and Operations, and the District Leadership Team determine the appropriate allocation of resources across the schools. After having several budget workshops (Finance Committee of the Whole), the Superintendent presents the budget recommendation to the School Committee in early March. After a public hearing on March 21st, the School Committee deliberates and agrees upon a budget that it will adopt on April 4th and present to the Mayor and City Council for final approval in June.

### **FY 23 Budget Priorities**

- Approve a Fiscal Year 2023 (FY23) budget that adequately meets district requirements for optimum student achievement in alignment with district and school based goals.
- Plan and budget for the opening of the Sgt. Jordan Shay Memorial Lower Elementary School and for the reconfiguration of Cashman Elementary School and Amesbury Middle School.
- Explore options through the budget process to develop a marketing and communication strategy.
- Explore options for the reduction of all fees (e.g. athletics, transportation, and other programs) as a long-term budget goal.
- Continue to monitor the impact of the COVID-19 pandemic on the budget development process and maximize all areas of available funding through federal, state, and local sources (ESSER II, ESSER III, Cares Act, Erate, FEMA, etc). Develop a transition plan to incorporate new positions added under these funds into the local budget.
- Continue to explore opportunities to reduce operational costs by making sure that our current facilities and operational infrastructure are in optimal operating condition.
  - a. Explore options through the budget process to fund replacement of technology including infrastructure, hardware, software, and necessary staffing.
  - b. Continue to identify and fund capital needs, i.e. facilities, vehicles, and equipment and work to develop a three year plan.

This year's budget priorities focus on a range of needs within our district. Many of these priorities will be achieved over the course of several years with the FY23 budget marking our initial commitment to attaining these priorities. It is clear that in order to address these areas will require additional funding and a systematic, intentional approach to making progress.

## **Budget Timeline**

Budget preparation information sent to all administrators	November 16, 2021
Budget requests submitted to Director of Finance & Operations	December 17, 2021
Budget development and deliberation by Administration	January 5 – 19, 2022
Finance Subcommittee reviews budget	January 31 – Feb. 18, 2022
Presentation of Recommended Budget to School Committee	March 7, 2022
Public Hearing on Recommended Budget	March 21, 2022
School Committee Budget deliberations	March 21 and 28, 2022
School Committee Adoption of the Budget	April 4, 2022*
Present recommended budget to Finance Committee	May 2022
City Council votes the budget	June 2022

*\*According to the City Charter, the adopted School Committee Budget must be submitted to the Mayor 30 days prior to the submission of the proposed operating budget to the Municipal Council. "The Mayor shall notify the School Committee of the date by which the operating budget of the School Committee shall be submitted to the Mayor."*

## **Building the Budget**

The personnel services component of the budget includes salaries for all staff. Full time equivalency (FTE) is tracked for all regular employees but not for on-call or temporary employees such as substitute teachers or athletic coaches.

Professional staffing needs are determined based on enrollment projections and professional staffing guidelines including IEP service delivery. Using the current year staff as a base, the personnel service budget request is generated as follows:

1. All employees not at the maximum step are advanced one step.
2. Collective bargaining increases are applied to the salary table. By contract, teachers and some professional support staff advance to a higher educational level during the following school year after providing satisfactory evidence that they have met all degree requirements. This cost is calculated and included in the teacher salary budget request.
3. Longevity stipends are added and adjusted for those employees who qualify.
4. New/replacement teachers are budgeted at M/5 or \$67,000.
5. Salaries for staff known to be retiring or taking a leave of absence are deleted and replaced with the average salary noted above.

It is helpful to keep in mind that Amesbury's teachers' salary scale, like that of all public schools, is based on a step system where salary increases are based on years of service and educational attainment beyond the bachelor's degree. The FY22 teachers' salary scale and a chart detailing the headcount of current staff by lane and step are included in this budget book. The FY 23 salary scale (2 parts) is also included.

Principals and Directors build their expense budgets from the bottom up - a zero based budget. This means that it was built from scratch and that all items must be justified. Each budget leader provided a detailed rationale for each item in their budget.

# Staffing and Enrollment

## School Year Salary Schedule (Combined) and Scattergram

**2022-2023 SCHOOL YEAR  
(COMBINED)  
(2% Day 1-90) - (.5% Day 91-185)**

Step	B/BSN	B/BSN+18	B/BSN+36	M/MSN	M/MSN+15	M/MSN+30	M/MSN+45	M/MSN+60	MM/CAGS
1	53,468	55,747	62,659	59,544	61,822	64,101	66,379	68,657	72,455
2	55,262	57,570	65,793	61,367	63,645	65,924	68,201	70,481	74,277
3	57,114	59,392	70,386	63,189	65,469	67,747	70,026	72,304	76,100
4	58,937	61,215	72,253	65,013	67,291	69,569	71,848	74,127	77,924
5	60,758	63,037		66,834	69,113	71,392	73,671	75,948	79,747
6	62,581	64,860		68,657	70,936	73,214	75,493	77,772	81,569
7	64,406	66,685		70,481	72,759	75,037	77,316	79,595	83,392
8	65,269	67,513		72,304	74,583	76,860	79,138	81,417	85,214
9				74,127	76,405	78,683	80,962	83,239	87,037
10				75,948	78,227	80,507	82,785	85,063	88,862
11				78,638	80,917	83,196	85,474	87,752	91,549
17				80,604	82,940	85,276	87,610	89,946	93,838

**FY23 STAFF COUNTS (FTE) BY STEP/SCALE**

Step	B/BSN	B/BSN+18	B/BSN+36	M/MSN	M/MSN+15	M/MSN+30	M/MSN+45	M/MSN+60	MM/CAGS
1									
2	1.0			4.8					
3	2.0			4.0					
4	1.0	1.0		7.0					1.0
5	1.0			12.0					
6	2.0			6.0		1.0			
7	1.8			6.0					
8	6.0	3.0		6.0	3.0				1.0
9				2.0	1.0				
10				5.0	1.0	1.0	1.0		2.0
11				20.4	16.0	6.0	2.0	4.0	27.0
17				3.0	9.0	8.0	9.0	6.0	22.0

**FY23 TOTAL SALARIES BY STEP/SCALE**

Step	B/BSN	B/BSN+18	B/BSN+36	M/MSN	M/MSN+15	M/MSN+30	M/MSN+45	M/MSN+60	MM/CAGS
1									
2	55,262			294,560					
3	114,229			252,757					
4	58,937	61,215		455,091					77,924
5	60,758			802,012					
6	125,162			411,942		73,214			
7	115,930			422,884					
8	391,612	202,539		433,826	223,749				85,214
9				148,254	76,405				
10				379,741	78,227	80,507	82,785		177,723
11				1,604,222	1,290,628	499,175	170,947	351,009	2,471,836
17				241,813	746,461	682,206	788,493	539,677	2,064,441
<b>TOTALS</b>	<b>921,891</b>	<b>263,753</b>	<b>-</b>	<b>5,447,102</b>	<b>2,415,470</b>	<b>1,335,103</b>	<b>1,042,225</b>	<b>890,686</b>	<b>4,877,138</b>

**GRAND TOTAL 17,193,369**

## October 1, 2022 Enrollment

### Amesbury Elementary School

Pre-K	K	1	2	3	4	Total
24	63	58	64	53	55	317

### Cashman Elementary School

Pre-K	K	1	2	3	4	Total
13	73	80	59	56	74	355

### Amesbury Middle School

5	6	7	8	Total
135	155	169	156	615

### Amesbury High School

9	10	11	12	PG	Total
101	122	116	117	7	463

### Amesbury Innovation High School

9	10	11	12	Total
12	10	9	16	47

### District Enrollment

PK	K	1	2	3	4	5	6	7	8	9	10	11	12	PG	Total
37	136	138	123	109	129	135	155	169	156	113	132	125	133	7	1797

### Enrollment Report

For the first time since 2013, Amesbury Public Schools contracted with NESDEC to conduct an enrollment study of our past, present and future enrollments. The NESDEC included the following information:

“Over the next three years, K-4 enrollments are projected to increase by a total of 9 students, Grades 5-8 enrollments are projected to decrease by a total of 126 students, and Grades 9-12 are projected to increase by a total of 10 students, as students pass through the grades.”

Below are a series of charts to help illustrate the reasons for these predictions.

### Historical Enrollment - Birth Year and Kindergarten Enrollment

Birth Year	Number of Births	Kindergarten School Year	Number of K enrollments	Percent enrolled
2006	228	2011-2012	175	77%
2007	200	2012-2013	169	84.5%
2008	187	2013-2014	174	93%
2009	210	2014-2015	170	81%
2010	205	2015-2016	166	81%
2011	158	2016-2017	127	80%
2012	156	2017-2018	145	93%
2013	160	2018-2019	116	72.5%
2014	197	2019-2020	134	68%
2015	151	2021-2022	136	90%
<b>Average</b>	185.2		151.2	81.6%

From 2006 to 2016, the number of births in Amesbury decreased by 60 from 228 to 168. From 2016 to 2021, the number of births continued to decrease from 168 to 158. Over the past ten years, we have consistently enrolled an average of 81.6% of children born in Amesbury.

### Projected Enrollment - Birth Year and Kindergarten Enrollment

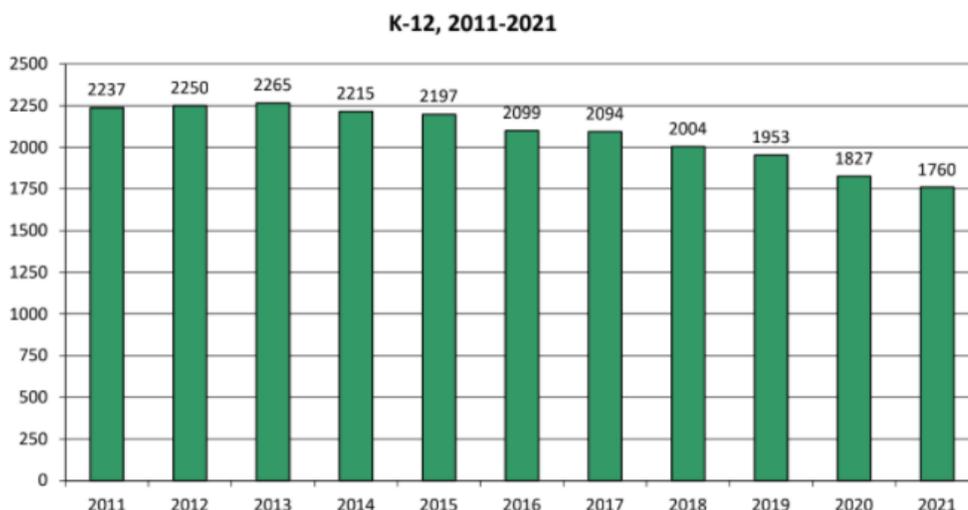
Birth Year	Number of Births	Kindergarten School Year	Number of K enrollments (projected)
2016	168	2021-2022	136 (actual) - 81%
2017	159	2022-2023	126
2018	155	2023-2024	123
2019	153	2024-2025	121
2020	153	2025-2026	121
2021	158 (estimated)	2026-2027	125
2022	156 (estimated)	2027-2028	123

<b>2023</b>	155 (estimated)	2028-2029	123
<b>2024</b>	155 (estimated)	2029-2030	123
<b>2025</b>	155 (estimated)	2030-2031	123
<b>2026</b>	156 (estimated)	2031-2032	123
<b>Average</b>	157		

For the next 5 years, the number of births is projected to fluctuate between 155 and 156. If we continue to enroll approximately 81% of the number of births in our Kindergarten classrooms, we should stay between 123 and 126 kindergarten students each year. Based on both the actual number of births over the past five years as well as those projections, it is unlikely that our enrollment will increase as a result of new births.

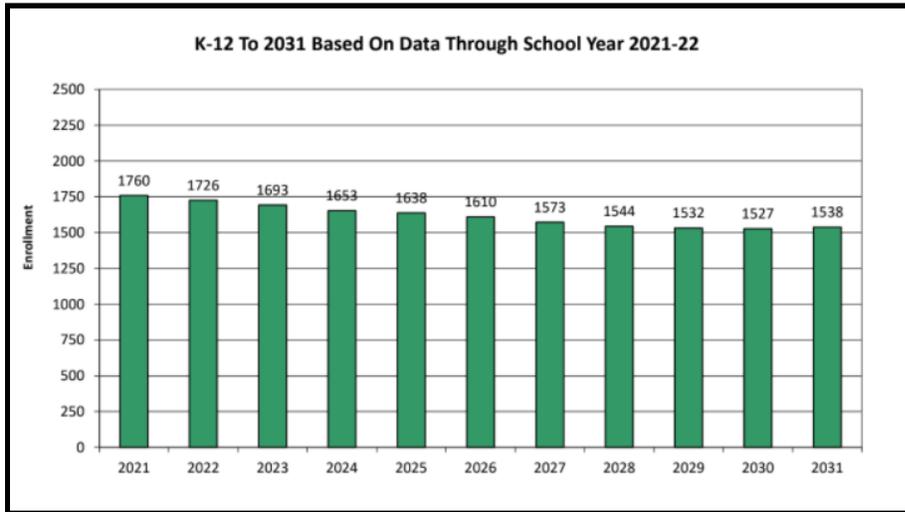
Please see the chart below illustrating the K-12 enrollment over the past ten years.

**Enrollment for the Past Ten Years (2011-2021)**



It is clear that over the last ten years, the enrollment in Amesbury Public Schools has decreased by 477 students. During that same time period, the number of births (Birth year 2006 to 2016) also decreased by 60. Based on this information and other factors, it is projected that our overall enrollment will decrease by 222 students between 2021 and 2031.

**Projected Enrollment for the Next Ten Years (2021-2031)**



With the new Sargeant Jordan Shay Memorial Lower Elementary School projected to come on line for the start of the 2023-2024 School Year, the grade configurations of several of our schools will shift. Shay Memorial will house all Amesbury students in grades Pre-K to 2, Cashman Elementary School will house students in grades 3-5, Amesbury Middle School will include students in grades 6-8, while Amesbury High School and Amesbury Innovation High School will continue to host students in grades 9-12 plus Post Grad students at AHS. The chart below projects those enrollments for several years after Shay Memorial opens.

**Projected Enrollment by Grade Span (New Grade Configurations)**

Year	PK-2	3-5	6-8	9-12
<b>2023-2024</b>	435	369	418	514
<b>2024-2025</b>	422	396	367	513
<b>2025-2026</b>	419	397	355	514
<b>2026-2027</b>	423	383	363	490
<b>2027-2028</b>	427	370	388	439
<b>2028-2029</b>	431	365	391	410
<b>2029-2030</b>	431	367	379	410
<b>2030-2031</b>	433	369	367	415
<b>2031-2032</b>	435	371	362	429

### **Enrollment - Whittier Regional Vocational Technical School**

The significant increase in Amesbury Middle School students who opt to attend Whittier Regional Vocational Technical School has impacted the overall enrollment at Amesbury High School. Over the past three years, between 25 and 28 students have opted to attend Whittier.

School Year	Grade 8 Class Size	Grade 9 Class Size	Net loss of students moving grade 8-9	# students not attending AHS who are attending Whittier	% students not attending AHS who are attending Whittier
2021-2022	147	113	36	25	69.4%
2020-2021	169	136	33	28	85%
2019-2020	165	126	39	25	64%

In the Class of 2025, 25 of the 36 students (69.4%) who did not matriculate from AMS to AHS, attended Whittier. For the past three years, the percentage of students who attend Whittier has ranged from 64-85%. This is a significant portion of our population.

### **Budget Breakdown by Cost Center**

The following pages will include a specific budget breakdown by cost center and school.

## TOTALS BY COST CENTER

Cost Center	Location Code	FY20 ACTUAL	FY21 ACTUAL	FY22 REVISED	FY23 DRAFT BUDGET	% inc/dec FY22 Revised
District Administration	310	842,476	960,503	941,508	1,282,394	36.21%
Transportation	311	490,054	566,145	579,780	622,550	7.38%
Amesbury Elementary	312	3,646,119	3,660,819	3,781,969	4,057,403	7.28%
Cashman Elementary	313	3,818,295	3,814,611	3,933,032	4,038,488	2.68%
Middle School	314	6,062,987	5,983,533	6,535,296	6,728,204	2.95%
High School	315	4,887,330	5,015,487	5,106,261	5,433,028	6.40%
District Technology	316	259,975	314,456	187,742	183,645	-2.18%
Maintenance	317	1,661,103	1,830,651	1,912,036	2,088,392	9.22%
Curriculum & Prof. Dev.	318	267,479	258,319	397,912	369,097	-7.24%
Special Education	319	4,559,967	4,789,178	4,086,335	3,463,049	-15.25%
Employee Benefits	320	5,514,989	5,553,005	6,183,208	6,371,322	3.04%
Innovation High School	321	756,627	728,827	809,765	872,146	7.70%
<b>Grand Total</b>		<b>32,767,401</b>	<b>33,475,534</b>	<b>34,454,844</b>	<b>35,509,717</b>	<b>3.06%</b>

FY2023  
BUDGET  
DRAFT

3/1/2022

Account Number	Account	2020 Actuals	2021 Actuals	2022 Adjusted Budget	2023 Draft Budget	% Increase/decrease	Description
<b>ADMINISTRATION</b>							
100 310 1110 6150	SCHOOL COMMITTEE SECRETARY	5,729	5,000	5,000	5,000	0.0%	SC secretary stipend
100 310 1110 6300	CONTRACTED SERVICES	8,731	11,027	2,218	2,218	0.0%	MASC Policy Renewal (online) & NESDEC
100 310 1110 6342	SC ADVERTISING	1,539	391	1,500	1,500	0.0%	Advertising/Legal Notices
100 310 1110 6710	SC TRAVEL	181	0	500	500	0.0%	MASC conference for school committee members
100 310 1110 6730	SC DUES	5,858	5,858	6,000	6,055	0.9%	Memberships for MASC
100 310 1110 6780	SC OTHER EXPENSES	521	1,028	1,000	1,000	0.0%	Yearbook ads, retirement gifts, etc.
100 310 1210 6101	SUPERINTENDENT SALARY	176,025	265,883	209,811	180,404	-14.0%	Superintendent(1.0) includes 5 day vacation buyback
100 310 1210 6144	COMMUNICATIONS SPECIALIST	0	0	0	50,000	100.0%	New position
100 310 1210 6150	SUPERINTENDENT'S SECRETARY'S SAL	55,411	55,952	56,244	56,244	0.0%	Administrative Assistant to the Superintendent (1.0)
100 310 1210 6300	SUPT. CONTRACTED SERVICES	111,293	5,317	20,886	11,600	-44.5%	Supt. Induction, School Spring, Smore acct
100 310 1210 6341	SUPT. POSTAGE	1,490	1,096	2,000	2,000	0.0%	Postage for central office
100 310 1210 6420	SUPT. SUPPLIES & MATERIALS	2,235	4,649	5,000	5,000	0.0%	Central office supplies, paper, etc.
100 310 1210 6710	SUPT. TRAVEL	2,380	170	2,500	2,500	0.0%	Per contract
100 310 1210 6730	SUPT. DUES	4,313	3,550	8,679	3,750	-56.8%	MASS Dues, Amesbury Rotary, NS Super Roundtable
100 310 1410 6106	DIRECTOR OF FINANCE & OPERATIONS	134,315	131,434	132,119	134,660	1.9%	Director of Finance & Operations (1.0) includes 5 day vac buyback
100 310 1410 6150	BUSINESS OFFICE STAFF	118,931	116,312	118,062	118,062	0.0%	Includes Fin. Mgr & Payroll Coordinator (2.0)
100 310 1410 6200	NON-EMPLOYEE INSURANCE	0	0	145,539	145,539	0.0%	District share of liability/auto insurance
100 310 1410 6300	CONTRACTED SERVICES	0	10,000	10,250	10,000	-2.4%	SAA Audit
100 310 1410 6710	TRAVEL	1,669	0	400	2,025	406.3%	MASBO Conferences & travel reimbursement per contract
100 310 1410 6730	DUES	1,795	1,795	1,750	475	-72.9%	MAPT, MASPA
100 310 1420 6105	RESERVE FOR IND. & CONTRACT NEG.	0	0	0	64,044	100.0%	Based on individual contracts at 2% COLA
100 310 1420 6110	RESERVE FOR COLUMN MOVES	0	0	0	152,283	100.0%	Anticipated Column Moves for professional staff
100 310 1420 6150	HUMAN RESOURCES SALARY	0	5,400	29,835	29,835	0.0%	Shared HR with city
100 310 1420 6155	DISTRICT LONG-TERM SUBSTITUTES	0	0	0	67,000	100.0%	To be distributed to schools based upon need
100 310 1420 6169	SICK LEAVE BUYBACK (NOT RETIREMEN	18,845	27,070	29,580	30,000	1.4%	Contractual obligation for buyback of those with less than 3 days sick leave
100 310 1430 6310	LEGAL SERVICES	40,895	91,087	20,000	30,000	50.0%	SC attorney (negotiations w/all unions)
100 310 3100 6300	PARENT LIAISON SERVICES				1,000	100.0%	Translation services
100 310 3100 6100	ATTENDANCE OFFICER SALARY	9,282	0	0	0	0.0%	
100 310 3200 6165	LEAD NURSE	10,000	10,000	10,000	10,000	0.0%	Lead Nurse stipend
100 310 3200 6500	NURSING SUPPLIES	3,899	2,580	4,000	4,000	0.0%	Supplies to support head nurse
100 310 3400 6300	CONTRACTED SERVICES-FOOD SERVICE	0	54,526	0	0	0.0%	
100 310 4230 6250	EQUIPMENT MAINTENANCE	5,682	5,877	10,850	6,300	-41.9%	Copier lease/maint contract
100 310 5150 6169	EMPLOYEE SEPARATION COSTS	62,856	108,888	32,891	71,400	117.1%	Sick Leave Buyback for Retirees
100 310 5500 6159	CROSSING GUARDS SALARIES	58,601	35,613	50,894	54,000	6.1%	Crossing guard salary based on corners
100 310 9300 6320	Non-Special Ed Tuition	0	0	24,000	24,000	0.0%	Recovery High School Tuition
<b>ADMINISTRATION TOTAL</b>		<b>842,476</b>	<b>960,503</b>	<b>941,508</b>	<b>1,282,394</b>	<b>36.2%</b>	
<b>TRANSPORTATION</b>							
100 311 3300 6330	TRANSPORTATION SERVICES	472,050	565,544	611,780	642,550	5.0%	Salter contract
100 311 3300 6330	TRANSPORTATION USER FEE OFFSET			(60,000)	(48,000)		User fees reduced to \$150/rider, \$300 family cap
100 311 3300 6331	MCKINNEY-VENTO TRANSPORTATION	18,004	601	28,000	28,000	0.0%	Homeless transportation
<b>TRANSPORTATION TOTAL</b>		<b>490,054</b>	<b>566,145</b>	<b>579,780</b>	<b>622,550</b>	<b>7.4%</b>	

FY2023  
BUDGET  
DRAFT

3/1/2022

Account Number	Account	2020 Actuals	2021 Actuals	2022 Adjusted Budget	2023 Draft Budget	% Increase/decrease	Description
<b>AMESBURY ELEMENTARY SCHOOL</b>							
100 312 2210 6107	PRINCIPAL SALARY	118,154	115,646	125,500	125,500	0.0%	Principal (1.0), Bldg. Coordinator stipend
100 312 2210 6150	SECRETARY SALARY	56,887	56,536	45,323	48,053	6.0%	Secretary (1.0) includes stipend for sub caller
100 312 2210 6151	CLERICAL SUPPORT SALARY	32,880	35,066	34,802	35,591	2.3%	Clerical Support (.7)
100 312 2210 6420	PRINCIPAL OFFICE SUPPLIES	1,155	199	0	2,500	100.0%	Office Supplies
100 312 2210 6710	PRINCIPAL TRAVEL & CONFERENCES	0	250	0	1,900	100.0%	Conferences & travel reimbursement per contract
100 312 2210 6730	PRINCIPAL DUES & MEMBERSHIPS	79	610	600	600	0.0%	Principal dues & memberships per contract
100 312 2305 6110	REGULAR EDUCATION TEACHER SALAR	1,598,912	1,637,413	1,807,817	1,761,170	-2.6%	Regular education teachers (20.8) , (Reading Spec salary charged to Title I) Math Int.(.5)shared w/CES offset by ESSER
100 312 2305 6110	<b>OFFSET BY TITLE ONE GRANT</b>			<b>(85,390)</b>	<b>(80,917)</b>	<b>-5.2%</b>	<b>Title One Reading Specialist Salary offset</b>
100 312 2305 6110	<b>OFFSET BY ESSER III</b>			<b>(32,678)</b>	<b>(32,678)</b>	<b>0.0%</b>	<b>Math Interventionist (.5) ESSER Salary offset</b>
100 312 2305 6111	SPECIAL EDUCATION TEACHER SALARIE	559,269	588,929	550,616	665,096	20.8%	Special Education teachers (8.0). Special Ed facilitator (1.0)
100 312 2310 6132	HOME/HOSPITAL TUTORING SALARY	0	0	0	0	0.0%	Hourly pay for tutoring reg. education students in home/hospital
100 312 2320 6111	SPED MED/THERAPEUTIC PROF SALARIE	223,047	230,088	235,925	272,649	15.6%	Speech Therapist (1.4), OT (1.0) , PT (1.0).
100 312 2320 6131	SPED MED/THERAPEUTIC ASST SALARIE	76,632	72,369	30,752	28,400	-7.6%	Physical Therapy Asst (.7)
100 312 2324 6155	LONG-TERM SUBSTITUTES	0	0	0	0	0.0%	Budgeted in District Budget
100 312 2324 6156	SPECIAL ED. LONG-TERM SUBSTITUTES	15,347	31,055	1,800	0	0.0%	Budgeted in District Budget
100 312 2325 6155	SUBSTITUTE TEACHER SALARIES	6,727	16,117	39,000	39,000	0.0%	Coverage for daily regular education absences
100 312 2325 6156	SPECIAL ED. SUBSTITUTE TEACHER SAL	6,994	17,854	13,000	13,000	0.0%	Coverage for daily special education absences
100 312 2330 6130	TEACHER ASSISTANTS SALARIES	121,578	125,638	102,526	104,428	1.9%	3 Kindergarten para's (2.9), 1 Title One Para (.9) offset by Title One
100 312 2330 6130	<b>OFFSET BY TITLE ONE GRANT</b>			<b>(15,988)</b>	<b>-15,988</b>	<b>0.0%</b>	<b>Title One Para Salary offset</b>
100 312 2330 6131	SPECIAL ED TEACHER ASSISTANTS SAL	383,891	337,890	517,207	576,458	11.5%	20 Special Ed para's (17.80 FTE)
100 312 2330 6131	<b>OFFSET BY 262 SPED GRANT</b>			<b>(19,082)</b>	<b>(19,082)</b>	<b>0.0%</b>	<b>Special Ed 262 Para Salary offset</b>
100 312 2330 6156	SPECIAL ED ASST SUBSTITUTES	34,142	13,133	10,000	10,000	0.0%	Coverage for special education para's absences
100 312 2340 6120	LIBRARY SALARY	25,127	28,117	29,517	30,180	2.2%	Library/Media Specialist (.9)
100 312 2340 6122	AUDIO VISUAL STIPENDS	0	0	900	0	-100.0%	
100 312 2357 6110	COACHES SALARY			47,695	48,638	2.0%	Reading Coach (.5) shared with CES offset by ESSER & Math Coach Stipend
100 312 2357 6110	<b>OFFSET BY ESSER III</b>			<b>(32,678)</b>	<b>(32,678)</b>	<b>0.0%</b>	<b>Reading Coach (.5) ESSER Salary offset</b>
100 312 2357 6300	TEACHER OTHER PROF CONTRACTED	290	0	0	2,000	0.0%	Workshop registrations
100 312 2410 6510	TEXTBOOKS	12,832	4,752	5,500	5,604	1.9%	Wilson-Fundations
100 312 2410 6511	SPECIAL ED. TEXTBOOKS	309	0	0	500	100.0%	Sonday
100 312 2415 6520	LIBRARY SUPPLIES	551	0	0	0	0.0%	
100 312 2415 6485	LIBRARY SOFTWARE	0	0	0	1,321	100.0%	Follet Hosted (\$1071), Destiny (\$250)
100 312 2415 6525	AUDIO VISUAL SUPPLIES	545	0	0	0	0.0%	
100 312 2420 6470	INSTRUCTIONAL EQUIPMENT	0	0	0	603	0.0%	
100 312 2420 6250	CONTRACTED EQUIPMENT MAINTENANC	10,969	10,654	13,262	16,127	21.6%	Copier lease & maint moved from 4230
100 312 2420 6255	OTHER EQUIPMENT MAINTENANCE	0	0	0	0	0.0%	Repair and maintenance on other instructional equipment
100 312 2430 6430	TEACHER SUPPLIES	28,621	14,316	13,500	13,500	0.0%	Classroom supplies
100 312 2430 6431	SPECIAL ED. TEACHER SUPPLIES	1,997	0	0	0	0.0%	
100 312 2450 6481	INSTRUCTIONAL TECH HARDWARE	0	0	0	16,800	100.0%	iPad Lease
100 312 2450 6485	INSTRUCTIONAL TECH SOFTWARE	10,414	6,313	9,000	9,871	9.7%	Explore Learning-Relfex (\$3,295), Seesaw (\$660), Starfall (\$275), Clever Prototype-Storyboard (\$102), Lazel- Reading A-Z/Rax (\$226), Sunburst-Type to Learn (\$313), Lexia (\$5,000)
100 312 2710 6125	GUIDANCE SALARY	84,172	89,019	90,775	159,633	75.9%	Guidance Counselor (1.0), Adj. Counselor/Social Worker (1.0)
100 312 2710 6420	GUIDANCE SUPPLIES	297	0	0	0	0.0%	
100 312 2720 6430	TESTING MATERIALS & SUPPLIES	2,798	0	0	1,759	0.0%	Amplify-Dibels (\$400), Heiniman (\$925), Pearson (\$434)
100 312 2800 6128	PSYCHOLOGIST SALARY	36,027	45,135	46,012	47,025	2.2%	School Psychologist (.5)
100 312 3200 6135	NURSE SALARY	63,405	66,324	62,223	67,769	8.9%	Nurse (1.0)
100 312 3200 6500	NURSE SUPPLIES	1,865	977	2,000	2,000	0.0%	Nursing supplies
100 312 3520 6142	X-CURRICULAR STIPENDS	1,826	635	4,700	4,700	0.0%	Per contract
100 312 3520 6301	X-CURRICULAR CONTRACTED SERVICES	0	0	1,500	1,500	0.0%	Buses, etc.
100 312 3520 6430	OTHER STUD ACT. SUPPLIES & MATERIA	0	0	0	0	0.0%	
100 312 4110 6145	CUSTODIAN SALARIES	111,703	110,202	115,238	114,871	-0.3%	Multi Purpose Facility Tech (2.0)
100 312 4110 6147	CUSTODIAN OVERTIME	3,487	4,824	5,200	5,000	-3.8%	Overtime for MPFT increased based on historical data
100 312 4110 6450	CUSTODIAN SUPPLIES	6,786	758	5,550	5,000	-9.9%	Custodial supplies
100 312 4230 6470	REPLACEMENT OF EQUIPMENT/FURNITU	6,407	0	345	0	-100.0%	New account for building equipment/furniture

Social Emotional Learning highlighted in blue

FY2023  
BUDGET  
DRAFT

3/1/2022

Account Number	Account	2020 Actuals	2021 Actuals	2022 Adjusted Budget	2023 Draft Budget	% Increase/decrease	Description
	AMESBURY ELEMENTARY SCHOOL	3,646,119	3,660,819	3,781,969	4,057,403	7.3%	

FY2023  
BUDGET  
DRAFT

3/1/2022

Account Number	Account	2020 Actuals	2021 Actuals	2022 Adjusted Budget	2023 Draft Budget	% Increase/decrease	Description
<b>CASHMAN ELEMENTARY SCHOOL</b>							
100 313 2210 6107	PRINCIPAL SALARY	115,826	114,054	116,115	116,115	0.0%	Principal (1.0), Bldg. Coordinator stipend
100 313 2210 6150	SECRETARY SALARY	55,608	54,911	56,136	57,318	2.1%	Secretary (1.0) includes stipend for sub caller
100 313 2210 6151	CLERICAL SUPPORT SALARY	31,317	32,503	33,799	35,591	5.3%	Clerical Support, (.7)
100 313 2210 6420	PRINCIPAL OFFICE SUPPLIES	50	0	1,750	1,750	0.0%	Office supplies
100 313 2210 6430	PRINCIPAL OTHER SUPPLIES	1,830	1,345	675	2,500	270.4%	Postage, report card envelopes, etc.
100 313 2210 6470	PRINCIPAL EQUIPMENT	4,195	0	4,250	4,250	0.0%	Small equipment (walkie talkies, etc)
100 313 2210 6710	PRINCIPAL TRAVEL & CONFERENCES	1,269	600	750	1,250	66.7%	Conferences & travel reimbursement per contract
100 313 2210 6730	PRINCIPAL DUES & MEMBERSHIPS	674	674	750	1,250	66.7%	Principal dues & memberships per contract
100 313 2305 6110	REGULAR EDUCATION TEACHER SALARIES	2,078,286	2,099,370	2,222,997	2,244,053	0.9%	Reg. Ed teachers (26.5), (Reading Spec. charged to Title I, pre-k teacher % paid from rev acct), Math Interventionist (.5) shared w/AES offset by ESSER
100 313 2305 6110	<b>OFFSET BY TITLE ONE GRANT</b>			<b>(89,525)</b>	<b>(91,549)</b>	<b>2.3%</b>	<b>Title One Reading Specialist Salary offset</b>
100 313 2305 6110	<b>PRE-K TUITION OFFSET</b>			<b>(50,000)</b>	<b>(50,000)</b>	<b>0.0%</b>	<b>Pre-K Teacher Salary offset</b>
100 313 2305 6110	<b>OFFSET BY ESSER III</b>			<b>(32,678)</b>	<b>(32,678)</b>	<b>0.0%</b>	<b>Math Interventionist (.5) ESSER Salary offset</b>
100 313 2305 6111	SPECIAL EDUCATION TEACHER SALARIES	613,268	625,304	685,236	691,183	0.9%	Special Ed teachers (9.0) includes adj. counselor, Special Education facilitator (1.0) and new Intensive Pre-K Teacher
100 313 2310 6110	SPECIALIST TEACHER SALARY	75,508	78,826	80,377	115,667	43.9%	ELL teacher (1.5), new position (.5)
100 313 2310 6132	HOME/HOSPITAL TUTORING SALARY	0	0	0	0	0.0%	Hourly pay for tutoring reg. education students in home/hospital
100 313 2310 6300	HOME/HOSPITAL TUTORING CONT. SERV	0	0	0	0	0.0%	Contract services to provide home/hospital tutoring
100 313 2320 6111	SPED MED/THERAPEUTIC PROF SALARIES	77,755	100,200	171,436	142,295	-17.0%	Speech Therapist (1.4), OT (.6)
100 313 2320 6131	SPED MED/THERAPEUTIC ASST SALARIES	71,498	61,361	69,041	69,041	0.0%	Speech Asst (.9), COTA (.9)
100 313 2324 6155	LONG-TERM SUBSTITUTES	1,425	35,098	0	0	0.0%	Budgeted in District Budget
100 313 2324 6156	SPECIAL ED. LONG-TERM SUBSTITUTES	0	0	0	0	0.0%	Budgeted in District Budget
100 313 2325 6155	SUBSTITUTE TEACHER SALARIES	10,921	6,071	18,000	18,000	0.0%	Coverage for daily regular education absences
100 313 2325 6156	SPECIAL ED. SUBSTITUTE TEACHER SAL	5,775	675	18,000	18,000	0.0%	Coverage for daily special education absences
100 313 2330 6130	TEACHER ASSISTANTS SALARIES	167,047	141,369	149,929	155,822	3.9%	4 Kindergarten Para's (3.6 FTE), 1 Title One Para (.9) offset by Title One
100 313 2330 6130	<b>OFFSET BY TITLE ONE GRANT</b>			<b>(25,900)</b>	<b>(25,900)</b>	<b>0.0%</b>	<b>Title One Para Salary offset</b>
100 313 2330 6131	SPECIAL ED TEACHER ASSISTANTS SAL	0	6,541	448,746	499,760	11.4%	18 Special Education Para's (15.6 FTE) including new Pre-K para, salaries offset by Special Ed IDEA Grant
100 313 2330 6131	<b>OFFSET BY IDEA SPED GRANT</b>			<b>(448,746)</b>	<b>(499,760)</b>	<b>11.4%</b>	<b>IDEA Salary offset</b>
100 313 2330 6156	SPECIAL ED ASST SUBSTITUTES	3,300	3,725	0	3,000	100.0%	Coverage for special education para's absences
100 313 2340 6120	LIBRARY SALARY	60,667	64,075	67,138	70,481	5.0%	Library/Media Specialist (1.0)
100 313 2340 6122	AUDIO VISUAL STIPENDS	0	0	900	0	-100.0%	
100 313 2357 6110	COACHES SALARY			47,695	48,638	2.0%	Reading Coach (.5) shared with AES offset by ESSER & Math Coach Stipend
100 313 2357 6110	<b>OFFSET BY ESSER III</b>			<b>(32,678)</b>	<b>(32,678)</b>	<b>0.0%</b>	<b>Reading Coach (.5) ESSER Salary offset</b>
100 313 2357 6115	TEACHER WORKSHOPS	0	0	0	0	0.0%	
100 313 2357 6116	SPECIAL ED. TEACHER WORKSHOPS	0	0	0	0	0.0%	
100 313 2357 6155	SUBSTITUTES FOR PROF DEVELOPMENT	0	0	0	0	0.0%	Substitute coverage for Prof. Development
100 313 2357 6300	TEACHER OTHER PROF CONTRACTED	0	0	0	2,000	0.0%	Workshop registrations
100 313 2410 6510	TEXTBOOKS	12,614	5,090	0	6,694	100.0%	Wilson-Fundations (\$4,968), Hegarty (\$248), Ballard-Frames for fluency (\$1,478)
100 313 2415 6520	LIBRARY SUPPLIES	984	0	0	300	100.0%	Demco (\$300)
100 313 2415 6525	AUDIO VISUAL SUPPLIES	1,222	0	0	0	0.0%	
100 313 2415 6485	LIBRARY SOFTWARE	0	0	0	2,518	100.0%	Follett Hosted & Destiny (\$1321), Wolrd Almanac (\$398), Guild (\$799)
100 313 2420 6470	INSTRUCTIONAL EQUIPMENT	0	0	0	0	0.0%	New instructional equipment
100 313 2420 6250	CONTRACTED EQUIPMENT MAINTENANCE	19,771	23,470	16,562	16,562	0.0%	Copier lease & maint moved from 4230
100 313 2420 6255	OTHER EQUIPMENT MAINTENANCE	0	0	3,300	0	-100.0%	Repair and maintenance on other instructional equipment
100 313 2430 6430	TEACHER SUPPLIES	28,933	12,205	27,290	13,323	-51.2%	Classroom supplies
100 313 2430 6431	SPECIAL ED. TEACHER SUPPLIES	728	0	0	0	0.0%	
100 313 2440 6300	OTHER INSTRUCTIONAL CONTRACT SERV	2,496	0	0	0	0.0%	
100 313 2440 6301	SPECIAL ED. CONTRACT SERVICES	0	0	200	200	0.0%	
100 313 2450 6300	INSTRUCTIONAL TECH CONTRACT SERV	0	0	0	0	0.0%	Moved from district technology account
100 313 2450 6481	INSTRUCTIONAL TECH HARDWARE	11,896	0	0	16,800	100.0%	iPad Lease

FY2023  
BUDGET  
DRAFT

3/1/2022

Account Number	Account	2020 Actuals	2021 Actuals	2022 Adjusted Budget	2023 Draft Budget	% Increase/decrease	Description
100 313 2450 6485	INSTRUCTIONAL TECH SOFTWARE	6,594	6,285	9,000	15,806	75.6%	Lazel (Raz) (\$2,600), IXL (\$2,363), Mystery Science (\$1,500), Starfall (\$620), Storyworks (\$115), Sunburst-Type to Learn (\$313), Explore Learning-Reflex (\$3,295) Lexia (\$5,000)
100 313 2710 6125	GUIDANCE SALARY	84,810	88,232	89,957	125,446	39.5%	Guidance Counselor (1.0), Adjustment Counselor (.5)
100 313 2710 6420	GUIDANCE SUPPLIES	378	249	0	3,500	100.0%	SEL Materials
100 313 2710 6485	GUIDANCE SOFTWARE	0	0	0	2,555	100.0%	Comm./Children-2nd step (\$2,259), Centervention (\$60), Guidance Network (\$236)
100 313 2720 6430	TESTING MATERIALS & SUPPLIES	3,966	0	0	400	100.0%	Amplify-Dibels (\$400)
100 313 2800 6128	PSYCHOLOGIST SALARY	36,027	45,135	46,012	47,025	2.2%	School Psychologist (.5)
100 313 3200 6135	NURSE SALARY	79,716	84,015	85,606	87,440	2.1%	Nurse (1.0)
100 313 3200 6500	NURSE SUPPLIES	1,550	1,366	2,000	2,000	0.0%	Nursing supplies
100 313 3400 6138	CAFETERIA SALARY	28,601	0	0	0	0.0%	
100 313 3520 6142	X-CURRICULAR STIPENDS	1,090	453	4,700	4,700	0.0%	Per contract
100 313 3520 6301	X-CURRICULAR CONTRACTED SERVICES	0	0	1,000	1,000	0.0%	
100 313 3520 6430	OTHER STUD ACT. SUPPLIES & MATERIALS	979	0	0	0	0.0%	
100 313 4110 6145	CUSTODIANS SALARY	112,366	114,836	117,062	116,720	-0.3%	Multi Purpose Facility Tech (2.0)
100 313 4110 6147	CUSTODIAN OVERTIME	2,431	3,871	8,000	5,000	-37.5%	Custodial overtime
100 313 4110 6450	CUSTODIAN SUPPLIES	4,925	2,705	7,000	5,000	-28.6%	Custodian supplies
100 313 4230 6255	OTHER EQUIPMENT MAINTENANCE	0	0	100	100	0.0%	
100 313 4230 6470	REPLACEMENT OF EQUIPMENT/FURNITURE	0	0	1,050	0	-100.0%	
	<b>CASHMAN ELEMENTARY TOTAL</b>	<b>3,818,295</b>	<b>3,814,611</b>	<b>3,933,032</b>	<b>4,038,488</b>	<b>2.7%</b>	

FY2023  
BUDGET  
DRAFT

3/1/2022

Account Number	Account	2020 Actuals	2021 Actuals	2022 Adjusted Budget	2023 Draft Budget	% Increase/decrease	Description
<b>MIDDLE SCHOOL</b>							
100 314 2210 6107	PRINCIPALS SALARY	326,306	232,136	317,100	317,100	0.0%	Principal (1.0), Assistants Principal (2.0)
100 314 2210 6150	SECRETARIES SALARY	101,446	94,238	155,185	160,467	3.4%	Secretaries (3.0), includes stipend for sub caller
100 314 2210 6151	CLERICAL SUPPORT SALARY	0	0	0	0	0.0%	Clerical Support,
100 314 2210 6420	PRINCIPAL OFFICE SUPPLIES	804	236	1,100	800	-27.3%	Office Supplies
100 314 2210 6430	PRINCIPAL OTHER SUPPLIES	1,730	0	2,600	800	-69.2%	General supplies and MCAS mailing
100 314 2210 6470	PRINCIPAL EQUIPMENT	505	29	1,000	500	-50.0%	Misc. small equipment
100 314 2210 6710	PRINCIPAL TRAVEL & CONFERENCES	0	0	0	1,250	100.0%	Conferences & travel reimbursement per contract
100 314 2210 6711	ASST. PRINCIPAL TRAVEL & CONFERENCES	0	0	0	2,500	100.0%	Conferences & travel reimbursement per contract
100 314 2210 6730	PRINCIPAL DUES & MEMBERSHIPS	0	0	0	1,250	100.0%	Dues & Memberships per contract
100 314 2210 6731	ASST. PRINCIPAL DUES & MEMBERSHIPS	0	0	0	2,500	100.0%	Dues & Memberships per contract
100 314 2305 6110	REGULAR EDUCATION TEACHER SALARY	3,424,076	3,463,911	3,500,761	3,558,628	1.7%	Regular education teachers (44.5) includes Reading (1.0), (.5) Math Interventionists
100 314 2305 6111	SPECIAL EDUCATION TEACHER SALARY	1,013,875	1,033,668	1,092,285	1,145,673	4.9%	Special Ed teachers (13.0), Special Education facilitator (1.0)
100 314 2310 6110	SPECIALIST TEACHER SALARY	36,691	37,696	38,449	39,319	2.3%	ELL Teacher (.5)
100 314 2310 6132	HOME/HOSPITAL TUTORING SALARY	96	0	0	300	100.0%	Hourly pay for tutoring reg. education students in home/hospital
100 314 2310 6300	HOME/HOSPITAL TUTORING CONT. SERVICE	0	0	0	0	0.0%	Contract services to provide home/hospital tutoring
100 314 2320 6111	SPED MED/THERAPEUTIC PROF SALARY	65,769	69,799	72,487	109,365	50.9%	Speech Therapist (1.5)
100 314 2320 6131	SPED MED/THERAPEUTIC ASST SALARY	33,576	33,575	0	0	0.0%	
100 314 2324 6155	LONG-TERM SUBSTITUTES	22,134	400	60,000	0	-100.0%	Budgeted in District Budget
100 314 2324 6156	SPECIAL ED. LONG-TERM SUBSTITUTES	1,200	0	13,305	0	-100.0%	Budgeted in District Budget
100 314 2325 6155	SUBSTITUTE TEACHERS	24,437	8,200	25,000	25,000	0.0%	Coverage for daily regular education absences
100 314 2325 6156	SPED SUBSTITUTE TEACHERS	2,968	1,612	20,000	10,000	-50.0%	Coverage for daily special education absences
100 314 2330 6131	SPED TEACHER ASSISTANTS	338,498	375,364	488,330	510,484	4.5%	19 Special Educations para's (17.2 FTE)
100 314 2330 6133	SPED TUTORS	0	0	35,392	36,180	2.2%	Sped tutor (1.0) charged to IDEA grant
100 314 2330 6133	<b>OFFSET BY IDEA SPED GRANT</b>			<b>(35,392)</b>	<b>(36,180)</b>	<b>2.2%</b>	<b>IDEA Salary offset</b>
100 314 2330 6155	SPECIAL ED ASST SUBSTITUTES	4,763	17,104	6,000	6,000	0.0%	Coverage of special education para absences
100 314 2340 6120	LIBRARY SALARY	81,886	84,129	85,811	87,752	2.3%	1 library media specialist (1.0)
100 314 2340 6122	AUDIO VISUAL STIPENDS	0	0	900	0	-100.0%	X-Curr stipend
100 314 2357 6110	COACHES SALARY	0	0	85,811	87,752	2.3%	Math Coach (1.0) portion of salary offset by Title II
100 314 2357 6110	<b>OFFSET BY TITLE II GRANT</b>			<b>(41,732)</b>	<b>(41,732)</b>	<b>0.0%</b>	<b>Title II salary offset</b>
100 314 2357 6115	TEACHER WORKSHOPS	0	0	0	0	0.0%	
100 314 2357 6116	SPED TEACHER WORKSHOPS	0	0	0	0	0.0%	
100 314 2357 6300	TEACHER OTHER PROF CONTRACTED	1,666	0	0	2,000	0.0%	Workshop registrations
100 314 2410 6510	TEXTBOOKS	3,820	0	4,300	7,000	62.8%	Textbooks and related media
100 314 2410 6511	SPED TEXTBOOKS	0	0	200	1,500	650.0%	Sped Textbooks and related media
100 314 2415 6300	LIBRARY SERVICES	0	0	1,000	2,325	132.5%	Subscriptions, licenses
100 314 2415 6520	LIBRARY SUPPLIES	4,447	3,959	2,600	3,650	40.4%	Books and supplies
100 314 2415 6525	AUDIO VISUAL SUPPLIES	138	0	500	0	-100.0%	Supplies
100 314 2420 6250	CONTRACTED EQUIPMENT MAINTENANCE	18,620	18,323	17,020	17,020	0.0%	Copier lease & maintenance
100 314 2420 6255	OTHER EQUIPMENT MAINTENANCE	2,121	0	4,150	3,700	-10.8%	Repair and maintenance on other instructional equipment
100 314 2420 6240	INSTRUCTIONAL EQUIPMENT	0	0	0	6,000	100.0%	Physical re-usable tools (non-tech)
100 314 2420 6241	SPED INSTRUCTIONAL EQUIPMENT	0	0	0	1,500	100.0%	Special Ed Physical re-usable tools (non-tech)
100 314 2430 6430	TEACHER SUPPLIES	34,162	11,616	31,066	19,250	-38.0%	Classroom supplies
100 314 2430 6431	SPED TEACHER SUPPLIES	1,404	187	4,835	3,500	-27.6%	Sped classroom supplies
100 314 2440 6300	OTHER PROF CONTRACTED SERVICES	0	0	0	0	0.0%	Includes TLA
100 314 2440 6301	SPED OTHER PROF CONTRACTED SERVICES	0	0	0	0	0.0%	Sped Other Prof Contracted Serv and related media
100 314 2450 6300	INSTRUCTIONAL TECH CONTRACT SERVICES	0	0	0	0	0.0%	Moved from district technology account
100 314 2450 6481	INSTRUCTIONAL TECH HARDWARE	10,350	0	3,350	2,350	-29.9%	Laptop, Elmo's Replacement Projectors
100 314 2450 6485	INSTRUCTIONAL TECH SOFTWARE	12,738	7,337	13,000	13,000	0.0%	Instructional software both regular & special education
100 314 2710 6125	GUIDANCE SALARIES	226,358	235,052	301,484	343,305	13.9%	Guidance Counselor (2.0), Adj. Counselor (2.5) .5 salary offset by ESSER
100 314 2710 6125	<b>OFFSET BY ESSER III</b>			<b>(60,009)</b>	<b>(31,595)</b>	<b>-47.3%</b>	<b>Adjustment Counselor Salary offset</b>
100 314 2710 6420	GUIDANCE SUPPLIES	517	200	600	600	0.0%	Guidance Supplies and related media
100 314 2720 6430	TESTING MATERIALS & SUPPLIES	0	18	0	0	0.0%	Testing Materials & Supplies
100 314 2800 6128	PSYCHOLOGIST SALARY	33,806	36,855	37,209	38,962	4.7%	School Psychologist (.5)
100 314 3200 6135	NURSE SALARY	63,409	66,823	68,762	67,513	-1.8%	Nurse Salary (1.0)

FY2023  
BUDGET  
DRAFT

3/1/2022

Account Number	Account	2020 Actuals	2021 Actuals	2022 Adjusted Budget	2023 Draft Budget	% Increase/decrease	Description
100 314 3200 6500	NURSE'S SUPPLIES	1,888	1,261	2,000	2,000	0.0%	Nurse's Supplies
100 314 3400 6138	CAFETERIA SALARY	24,487	25,420	22,475	22,475	0.0%	Cafeteria Salary (.9)
100 314 3520 6142	EXTRACURRICULAR STIPENDS	17,421	0	22,170	22,170	0.0%	Extracurricular Stipends
100 314 3520 6300	EXTRACURRICULAR CONTRACTED SER	855	2,270	0	4,000	0.0%	
100 314 3520 6430	OTHER STUD ACT. SUPPLIES & MATERIA	3,022	52	0	0	0.0%	Ex. Curr. Supplies & Students Handbooks
100 314 3600 6138	SUPERVISION - CAFETERIA	0	0	2,500	14,400	476.0%	Student supervision
100 314 4110 6145	CUSTODIAN SALARIES	102,865	104,189	110,492	115,871	4.9%	Multi Purpose Facility Tech (2.0)
100 314 4110 6147	CUSTODIAN OVERTIME	3,980	4,643	11,200	10,000	-10.7%	Custodian overtime
100 314 4110 6450	CUSTODIAN SUPPLIES	11,227	4,241	10,000	10,000	0.0%	Custodial supplies
100 314 4230 6255	OTHER EQUIPMENT MAINTENANCE	0	8,993	0	0	0.0%	Moved to 2420 above
100 314 4230 6470	REPLACEMENT OF EQUIPMENT/FURNITU	2,928	0	0	0	0.0%	
	<b>MIDDLE SCHOOL TOTAL</b>	<b>6,062,987</b>	<b>5,983,533</b>	<b>6,535,296</b>	<b>6,728,204</b>	<b>3.0%</b>	

FY2023  
BUDGET  
DRAFT

3/1/2022

Account Number	Account	2020 Actuals	2021 Actuals	2022 Adjusted Budget	2023 Draft Budget	% Increase/decrease	Description
<b>HIGH SCHOOL</b>							
100 315 2210 6107	PRINCIPALS SALARY	345,385	293,703	326,478	326,478	0.0%	Principal (1.0), AP (1.0), AP/AD (1.0)
100 315 2210 6150	SECRETARIES SALARY	104,868	104,592	106,160	106,285	0.1%	Secretaries (2.0), includes stipend for sub caller
100 315 2210 6151	CLERICAL SUPPORT SALARY	30,492	32,503	52,930	56,552	6.8%	Clerical Support, (1.7)
100 315 2210 6300	CONTRACTED SERVICES - NEASC	3,670	3,670	3,555	3,745	5.3%	High School Accreditation Fee
100 315 2210 6420	PRINCIPAL OFFICE SUPPLIES	2,362	1,542	4,500	4,500	0.0%	Office Supplies
100 315 2210 6430	PRINCIPAL OTHER SUPPLIES	1,727	1,464	3,000	3,000	0.0%	Other Supplies
100 315 2210 6710	PRINCIPAL TRAVEL & CONFERENCES	0	199	2,500	1,250	-50.0%	Conferences & travel reimbursement per contract
100 315 2210 6711	ASST PRINCIPAL TRAVEL & CONFERENC	0	611	3,000	2,500	-16.7%	Conferences & travel reimbursement per contract
100 315 2210 6730	PRINCIPAL DUES & MEMBERSHIPS	639	639	1,500	1,250	-16.7%	Dues & Memberships per contract
100 315 2210 6731	ASST. PRINCIPAL DUES & MEMBERHSIPS	1,278	1,278	1,200	2,500	108.3%	Dues & Memberships per contract
100 315 2305 6110	REGULAR EDUCATION TEACHER SALAR	2,387,586	3,366,125	3,154,342	3,267,419	3.6%	Regular education teachers (39.2) includes \$3,600 stipends for dept. heads, 8 salaries offset by Choice, 4 salaries offset by South Hampton Tuition
100 315 2305 6110	<b>SCHOOL CHOICE OFFSET</b>		<b>(467,149)</b>	<b>(522,007)</b>	<b>(582,565)</b>	<b>11.6%</b>	<b>8 Salaries offset by Choice Revolving</b>
100 315 2305 6110	<b>SOUTH HAMPTON TUITION OFFSET</b>		<b>(337,560)</b>	<b>(280,265)</b>	<b>(292,499)</b>	<b>4.4%</b>	<b>4 Salaries offset by So. Hampton Tuition Revolving</b>
100 315 2305 6111	SPECIAL EDUCATION TEACHER SALARIE	563,654	560,333	652,038	617,219	-5.3%	Special Ed teachers (7.0), Special Education facilitator (1.0)
100 315 2310 6110	SPECIALIST TEACHER SALARY	36,691	37,696	38,499	39,319	2.1%	ELL Teacher (.5)
100 315 2310 6132	HOME/HOSPITAL TUTORING SALARY	750	0	0	0	0.0%	Hourly pay for tutoring reg. education students in home/hospital
100 315 2310 6300	HOME/HOSPITAL TUTORING CONT. SER	0	0	0	0	0.0%	Contract services to provide home/hospital tutoring
100 315 2320 6111	SPED MED/THERAPEUTIC PROF SALARIE	0	0	0	33,417	0.0%	Speech Therapist (.5)
100 315 2324 6155	LONG-TERM SUBSTITUTES	4,412	61,017	15,000	0	-100.0%	Budgeted in District Budget
100 315 2324 6155	BUILDING BASED SUBSTITUTE				27,150	100.0%	New position
100 315 2324 6156	SPECIAL ED. LONG-TERM SUBSTITUTES	666	0	0	0	0.0%	Budgeted in District Budget
100 315 2325 6155	SUBSTITUTE TEACHERS	13,036	10,091	25,000	25,000	0.0%	Coverage for daily regular education absences
100 315 2325 6156	SPED SUBSTITUTE TEACHERS	2,884	180	6,000	6,000	0.0%	Coverage for daily special education absences
100 315 2330 6131	SPED TEACHER ASSISTANTS	238,010	269,847	442,911	404,153	-8.8%	Special Ed Para's (11.0), Sped tutors (2.0) charged to IDEA grant
100 315 2330 6131	<b>OFFSET BY IDEA SPED GRANT</b>			<b>(115,037)</b>	<b>(73,560)</b>	<b>-36.1%</b>	<b>IDEA Salary offset</b>
100 315 2330 6155	SPECIAL ED ASST SUBSTITUTES	4,090	2,550	0	0	0.0%	
100 315 2340 6120	LIBRARY SALARY	77,817	81,696	85,112	88,862	4.4%	1 library media specialist (1.0)
100 315 2340 6122	AUDIO VISUAL STIPENDS-ACTV	37,509	36,666	37,455	37,455	0.0%	1 Cable TV/Audio Visual Coordinator (.5)
100 315 2340 6130	LIBRARY ASSISTANTS SALARIES	32,980	35,547	21,540	29,344	36.2%	Clerical support (1.0)
100 315 2357 6155	SUBSTITUTES FOR PROF DEVELOPMENT	0	0	0	0	0.0%	Substitute coverage for Prof. Development
100 315 2357 6300	TEACHER OTHER PROF CONTRACTED	2,085	270	5,500	5,500	0.0%	Workshop registrations
100 315 2410 6510	TEXTBOOKS	37,887	19,500	29,000	13,000	-55.2%	Textbooks and related media
100 315 2410 6511	SPED TEXTBOOKS	1,187	23	2,000	2,000	0.0%	Sped textbooks and related media
100 315 2410 6430	SUPPLIES & MATERIALS	2,294	100	4,000	4,000	0.0%	Includes workbooks, accessories
100 315 2415 6430	CURRICULUM MATERIALS & SUPPLIES				40,000	100.0%	Materials to support the curriculum
100 315 2415 6520	LIBRARY SUPPLIES	3,878	1,122	3,500	3,500	0.0%	Library supplies
100 315 2415 6485	LIBRARY SOFTWARE	1,198	2,194	4,390	4,390	0.0%	EBSCO Literary, Proquest SIRS, Destiny Library & Standards, Webpath Express
100 315 2420 6470	INSTRUCTIONAL EQUIPMENT	1,347	269	4,500	4,500	0.0%	Teacher equipment for classrooms
100 315 2420 6250	CONTRACTED EQUIPMENT MAINTENANC	28,134	25,463	33,970	33,970	0.0%	Copier lease & maint, postage machine & Ropes Inspection
100 315 2420 6255	OTHER EQUIPMENT MAINTENANCE	2,382	0	0	0	0.0%	Consumer Science, Project Adventrue, Piano Tuning
100 315 2430 6430	TEACHER SUPPLIES	35,457	14,508	36,524	21,524	-41.1%	Classroom teaching supplies
100 315 2430 6431	SPED TEACHER SUPPLIES	1,537	235	2,000	2,000	0.0%	Sped classroom teaching supplies
100 315 2440 6300	OTHER PROF CONTRACTED SERVICES	0	0	0	15,000	0.0%	Credit Recovery
100 315 2450 6300	INSTRUCTIONAL TECH CONTRACT SERV	0	0	0	0	0.0%	
100 315 2450 6481	INSTRUCTIONAL TECH HARDWARE	19,002	0	13,187	13,187	0.0%	Apple Lease
100 315 2450 6485	INSTRUCTIONAL TECH SOFTWARE	8,409	7,208	10,840	26,840	147.6%	Instructional software
100 315 2710 6125	GUIDANCE SALARIES	346,683	328,242	407,097	391,102	-3.9%	Guidance Counselor (3.0), Adj. Counselor (2.0) .5 salary offset by ESSER
100 315 2710 6125	<b>OFFSET BY ESSER GRANT</b>			<b>(63,575)</b>	<b>(33,417)</b>	<b>-47.4%</b>	<b>Adjustment Counselor Salary offset</b>
100 315 2710 6150	GUIDANCE SECRETARY SALARY	48,669	49,330	35,639	36,406	2.2%	Guidance secretary (1.0)
100 315 2710 6300	GUIDANCE CONTRACTED SERVICES	4,206	109	4,000	4,000	0.0%	Memberships, dues, etc.
100 315 2710 6420	GUIDANCE OFFICE SUPPLIES	3,488	160	3,030	3,030	0.0%	Office Supplies
100 315 2710 6485	GUIDANCE SOFTWARE	3,144	3,144	3,900	3,900	0.0%	Naviance
100 315 2800 6128	PSYCHOLOGIST SALARY	33,806	36,855	37,209	38,962	4.7%	School Psychologist (.5)

Social Emotional Learning highlighted in blue

FY2023  
BUDGET  
DRAFT

3/1/2022

Account Number	Account	2020 Actuals	2021 Actuals	2022 Adjusted Budget	2023 Draft Budget	% Increase/decrease	Description
100 315 3200 6135	NURSE SALARY	56,697	56,731	55,851	58,937	5.5%	Nurse (1.0)
100 315 3200 6500	NURSE'S SUPPLIES	1,196	1,124	1,200	1,200	0.0%	Nursing supplies
100 315 3400 6138	CAFETERIA SALARY	28,926	29,836	29,160	29,160	0.0%	Cafeteria manager (1.0)
100 315 3510 6140	ATHLETIC MANAGER	0	0	6,870	6,870	0.0%	Asst. AD Stipend
100 315 3510 6141	ATHLETIC TRAINER	0	0	0	7,571	100.0%	Trainer stipend
100 315 3510 6141	ATHLETIC COACHES	129,541	166,342	167,218	184,288	10.2%	Coaches salaries
100 315 3510 6142	GAME PERSONNEL	0	0	0	20,907	100.0%	Clock operators, ticket takers, etc.
100 315 3510 6300	ATHLETICS OTHER CONTRACTED SERV	4,110	0	62,488	108,087	73.0%	Transportation costs inc. 2% increase
100 315 3510 6301	GAME OFFICIALS	0	0	0	41,918	100.0%	Official fees (MIAA sets rates)
100 315 3510 6301	ATHLETICS OTHER PROFESSIONAL SER	8,779	6,848	98,830	73,840	-25.3%	Fixed costs including dues, insurance, rink rental, AED Maint. HUDL, Family ID, MAScores
100 315 3510 6430	ATHLETICS SUPPLIES	19,693	21,149	31,099	43,050	38.4%	Supplies/Equipment includes \$10,000 Uniform replacement
100 315 3510 6300	<b>ATHLETIC USER FEE &amp; GATE RECEIPTS OFFSET</b>	0	0	<b>(180,958)</b>	<b>(117,239)</b>	<b>-35.2%</b>	<b>Reduced due to historical data &amp; reduction of user fee to \$250</b>
100 315 3520 6142	EXTRACURRICULAR STIPENDS	39,260	26,450	47,400	48,650	2.6%	Stipends per contract
100 315 3520 6300	EXTRACURRICULAR CONTRACTED SER	1,481	0	6,900	11,200	62.3%	Extracurricular transportation and dues for organizations
100 315 3520 6430	OTHER STUD ACT. SUPPLIES & MATERIA	2,234	0	0	0	0.0%	Student Handbooks eliminated printed copies
100 315 3520 6432	GRADUATION EXPENSES - SUPPLIES	3,746	12,501	12,000	12,000	0.0%	Supplies and Materials
100 315 3520 6433	GRADUATION EXPENSES - CONT SERVIC	0	1,590	800	800	0.0%	Contracts for details, etc.
100 315 3600 6138	DETENTION MONITORS	3,255	0	5,500	6,500	18.2%	Monitors for afterschool and Saturday detention (@ \$40/HR)
100 315 4110 6145	CUSTODIAN SALARIES	101,583	104,949	106,281	113,621	6.9%	Multi Purpose Facility Tech (2.0)
100 315 4110 6147	CUSTODIAN OVERTIME	3,839	1,997	4,500	4,500	0.0%	Overtime for MPFT
100 315 4110 6450	CUSTODIAN SUPPLIES	7,691	0	9,000	9,000	0.0%	Custodial supplies
	<b>HIGH SCHOOL TOTAL</b>	<b>4,887,330</b>	<b>5,015,487</b>	<b>5,106,261</b>	<b>5,433,028</b>	<b>6.4%</b>	

FY2023  
BUDGET  
DRAFT

3/1/2022

Account Number	Account	2020 Actuals	2021 Actuals	2022 Adjusted Budget	2023 Draft Budget	% Increase/decrease	Description
	<b>INNOVATION HIGH SCHOOL</b>						
100 321 2210 6107	PRINCIPAL SALARY	96,880	97,212	100,567	100,567	0.0%	Principal salary (1.0)
100 321 2210 6150	SECRETARY SALARY	29,589	30,088	39,523	39,930	1.0%	School year 196 days (.75) w/stipend to drive van (\$9,423)
100 321 2210 6420	OFFICE SUPPLIES	0	0	0	500	100.0%	Office Supplies
100 321 2210 6430	OTHER SUPPLIES	0	0	0	0	0.0%	
100 321 2210 6710	PRINCIPAL TRAVEL	59	0	0	2,500	100.0%	Conferences and travel per contract
100 321 2250 6481	PRINCIPAL TECH HARDWARE	628	0	0	0	0.0%	
100 321 2305 6110	TEACHER SALARIES	238,194	238,556	247,370	258,534	4.5%	Regular Education teachers (4.0)
100 321 2305 6111	SPECIAL EDUCATION TEACHER SALARIE	128,803	137,720	142,255	147,295	3.5%	Special Education teacher (2.0)
100 321 2325 6155	SUBSTITUTE TEACHERS	36,738	4,430	6,000	6,000	0.0%	Coverage for teacher absences
100 321 2325 6156	SPED SUBSTITUTE TEACHERS	1,050	0	0	0	0.0%	Coverage for special ed teacher absences
100 321 2330 6131	SPED TEACHER ASSISTANTS	21,837	25,738	26,346	29,328	11.3%	Special Ed Paraprofessional (.9)
100 321 2330 6131	<b>OFFSET BY TUITION REVOLVING ACCT</b>			<b>(26,346)</b>	0	<b>-100.0%</b>	Moved para back to district budget
100 321 2330 6133	SPED TUTORS	0	0	0	0	0.0%	
100 321 2357 6300	PD OTHER PROFESSIONAL	0	0	1,500	1,500	0.0%	Conferences & workshops for professional staff
100 321 2410 6510	TEXTBOOKS	0	0	0	0	0.0%	
100 321 2430 6430	TEACHER SUPPLIES	8,454	3,716	7,000	7,000	0.0%	General teaching supplies
100 321 2450 6300	INSTRUCTIONAL TECHNOLOGY SOFTWARE	0	0	0	3,600	0.0%	Curriculum licenses
100 321 2710 6125	GUIDANCE SALARIES	89,315	91,713	93,513	95,588	2.2%	Guidance couneslor (1.0)
100 321 3200 6135	NURSE SALARY	0	0	68,922	72,304	4.9%	Nurse (1.0)
100 321 3200 6500	NURSE'S SUPPLIES	0	52	0	500	100.0%	Nursing supplies
100 321 3520 6432	GRADUATION EXPENSES - SUPPLIES	0	1,398	0	500	100.0%	Graduation supplies
100 321 3520 6433	GRADUATION EXPENSES - CONT SERVICE	0	0	0	500	100.0%	Graduation
100 321 4110 6240	CUSTODIAN CONTRACTED SERVICES	6,395	0	115	0	-100.0%	Managed through Maintenance budget
100 321 4110 6450	CUSTODIAN SUPPLIES	731	0	1,500	1,500	0.0%	Custodial supplies
100 321 4230 6250	CONTRACTED EQUIPMENT MAINTENANC	1,954	1,954	2,500	2,500	0.0%	Copier lease & maintenance
100 321 5350 6780	RENTAL-LEASE OF BUILDINGS	96,000	96,250	99,000	102,000	3.0%	Annual rent - \$3,000 increase
	<b>INNOVATION HIGH SCHOOL TOTAL</b>	<b>756,627</b>	<b>728,827</b>	<b>809,765</b>	<b>872,146</b>	<b>7.7%</b>	

FY2023  
BUDGET  
DRAFT

3/1/2022

Account Number	Account	2020 Actuals	2021 Actuals	2022 Adjusted Budget	2023 Draft Budget	% Increase/decrease	Description
<b>TECHNOLOGY</b>							
100 316 1450 6106	DIRECTOR OF TECHNOLOGY	15,434	18,146	0	0	0.0%	Director of Technology (.2) moved to city budget
100 316 1450 6380	DISTRICT MIS EXPENSES	66,248	84,368	38,861	38,861	0.0%	Includes Aspen, Frontline, BlackBoard, Cleverbridge
100 316 1450 6710	TRAVEL AND CONFERENCES	1,080	840	4,000	0	-100.0%	
100 316 1450 6480	TECHNOLOGY EQUIPMENT	2,819	11,012	1,000	1,000	0.0%	Miscellaneous technology needs
100 316 2250 6144	IT TECHNICIANS	161,095	123,908	64,310	64,310	0.0%	Data Manager (1.0)
100 316 4400 6109	IT NETWORK MANAGER	0	0	0	0	0.0%	
100 316 4400 6385	IT NETWORK & TELECOMM	12,000	25,682	18,097	18,000	-0.5%	Internet - Verizon
100 316 4400 6386	IT SITE NETWORKING	1,161	13,496	0	0	0.0%	
100 316 4450 6380	IT TECHNOLOGY MAINTENANCE	0	14,088	51,474	51,474	0.0%	Google Suite (\$7,500), Chromebook Mgt fee (1479 @ \$25=\$36,975), Jamf (\$2,725) and other maintenance
100 316 4450 6490	IT TECHNOLOGY MAINTENANCE SUPPLI	138	22,915	10,000	10,000	0.0%	Repair & replacement of printers, bulbs, computer parts, etc.
<b>TECHNOLOGY TOTAL</b>		<b>259,975</b>	<b>314,456</b>	<b>187,742</b>	<b>183,645</b>	<b>-2.2%</b>	
<b>MAINTENANCE</b>							
100 317 4120 6210	HEATING OF BUILDINGS	259,967	267,951	362,952	362,952	0.0%	Gas heating of buildings
100 317 4130 6220	ELECTRICITY	465,868	455,088	451,629	451,629	0.0%	Electricity costs for the district
100 317 4130 6340	TELEPHONE	33,283	33,673	43,000	75,163	74.8%	New Comcast services, cell phone reimbursement
100 317 4210 6460	GROUNDS MAINTENANCE SUPPLIES	6,861	44,599	25,000	25,000	0.0%	Supplies to maintain grounds and fields
100 317 4220 6146	MAINTENANCE SALARIES	180,708	195,160	196,743	254,220	29.2%	Director (1.0) Skilled Craftsman (1.0) and Groundskeeper (1.0), MPFT (1.0)
100 317 4220 6148	MAINTENANCE OVERTIME	18,133	16,150	20,000	20,000	0.0%	overtime for Craftsman and Groundskeeper
100 317 4220 6240	BLDG. MAINTENANCE CONTRACTED SE	614,050	721,319	717,712	791,403	10.3%	Contracts for custodial services, hvac services & misc. others w/1.5% increase inc. Retrofit of CES
100 317 4220 6255	BLDG. MAINTENANCE EQUIP MAINTENAN	0	438	0	5,000	100.0%	Maintenance of cleaning equipment
100 317 4220 6270	BLDG. MAINTENANCE EQUIP/LEASE	12,965	10,888	10,000	15,525	55.3%	Rental of necessary equipment inc. snake & camera
100 317 4220 6440	BLDG. MAINTENANCE SUPPLIES	58,901	70,363	70,000	70,000	0.0%	Building maintenance supplies
100 317 4230 6247	TRUCK MAINTENANCE	3,660	9,058	7,500	10,000	33.3%	Maintenance vehicle repairs increase due to age of vehicles
100 317 4230 6465	TRUCK GAS/OIL	6,707	5,965	7,500	7,500	0.0%	Maintenance vehicle fuel
<b>MAINTENANCE TOTAL</b>		<b>1,661,103</b>	<b>1,830,651</b>	<b>1,912,036</b>	<b>2,088,392</b>	<b>9.2%</b>	

FY2023  
BUDGET  
DRAFT

3/1/2022

Account Number	Account	2020 Actuals	2021 Actuals	2022 Adjusted Budget	2023 Draft Budget	% Increase/decrease	Description
	<b>CURRICULUM &amp; PROF. DEVELOPMENT</b>						
100 318 2110 6106	DIRECTOR OF CURRICULUM	108,013	108,438	137,218	137,218	0.0%	Director of Teaching & Learning (1.0), a portion of this salary charged to Title 1, includes 5 days vacation buyback
100 318 2110 6106	<b>OFFSET BY TITLE ONE GRANT</b>			<b>(25,779)</b>	<b>(25,779)</b>	<b>0.0%</b>	Title One Grant salary offset
100 318 2110 6150	CURRICULUM SECRETARY	62,072	61,331	62,392	63,620	2.0%	Secretary(1.0)
100 318 2110 6300	CURRICULUM CONTRACTED SERVICES	0	160	0	0	0.0%	
100 318 2110 6420	CURRICULUM OFFICE SUPPLIES	377	903	2,500	2,500	0.0%	Office Supplies
100 318 2110 6430	CURRICULUM SUPPLIES & MATERIALS	0	12,322	65,375	23,875	-63.5%	Wit & Widsom & Fundations (\$12,700) Math materials (Donais) Elementary Schools (\$4,805), PTLW material (\$6,370)
100 318 2110 6485	CURRICULUM SOFTWARE	0	0	19,962	37,662	88.7%	MAP testing (\$19,962), Desmos Math(\$7,200) & ST Math licenses (\$10,500)
100 318 2110 6510	CURRICULUM TEXTBOOKS	37,411	20,674	23,000	23,650	2.8%	"Go Math" for elementary & middle schools
100 318 2110 6710	CURRICULUM TRAVEL & CONFERENCES	2,287	75	0	1,250	100.0%	Conferences and travel per contract
100 318 2110 6730	CURRICULUM DUES & MEMBERSHIPS	400	0	2,500	1,250	-50.0%	Dues & Memberships per contract
100 318 2110 6780	CURRICULUM OTHER EXPENSES	0	0	3,000	3,000	0.0%	
100 318 2305 6110	SUMMER PROFESSIONAL SALARIES	0	0	37,071	4,000	-89.2%	Summer salaries
100 318 2315 6165	CURRICULUM TEACHER STIPENDS	1,000	0	0	0	0.0%	
100 318 2351 6710	PD TRAVEL & CONFERENCES	0	60	0	4,000	100.0%	
100 318 2351 6730	PD DUES & MEMBERSHIPS	-17	1,818	0	1,750	100.0%	Mass Partnership for Youth membership
100 318 2353 6165	TEACHER PROF DEVELOPMENT DAYS	0	0	0	9,800	100.0%	Teacher training for PLTW
100 318 2355 6155	SUBSTITUTES FOR PROF DEVELOPMEN	0	0	0	0	0.0%	
100 318 2357 6165	PROF DEV. TEACHER STIPENDS	7,050	4,500	12,810	20,000	56.1%	Mentor stipends increase due to # of new staff hired
100 318 2357 6300	PROF. DEVELOPMENT CONTRACTED SE	0	1,800	5,000	5,000	0.0%	Wit and Wisdom PD
100 318 2357 6430	PROF. DEV. SUPPLIES & MATERIALS	193	598	1,000	1,000	0.0%	PD Supplies & Materials
100 318 2357 6485	PROF. DEVELOPMENT SOFTWARE	5,390	5,693	5,863	9,301	58.6%	Teach Point evaluation software & Mandated training software
100 318 2357 6750	CONTRACTED COURSE REIMBURSEMEN	43,303	39,947	46,000	46,000	0.0%	Staff course reimbursement accordng to CBA
	<b>CURRICULUM &amp; PROF. DEVELOP TOTAL</b>	<b>267,479</b>	<b>258,319</b>	<b>397,912</b>	<b>369,097</b>	<b>-7.2%</b>	

FY2023  
BUDGET  
DRAFT

3/1/2022

Account Number	Account	2020 Actuals	2021 Actuals	2022 Adjusted Budget	2023 Draft Budget	% Increase/decrease	Description
	<b>SPECIAL EDUCATION</b>						
100 319 1430 6311	SPEL LEGAL SERVICES	15,071	66,677	45,000	25,000	-44.4%	Special Ed legal services
100 319 2110 6106	SPECIAL EDUCATION DIRECTOR	127,753	124,429	130,462	130,462	0.0%	Director (1.0) includes 5 days vacation buyback
100 319 2110 6150	SECRETARIES SALARY	112,644	114,488	104,854	109,202	4.1%	Includes 2 full time secretaries(2.0)
100 319 2110 6420	OFFICE SUPPLIES	1,941	1,940	2,000	2,000	0.0%	Office Supplies
100 319 2110 6710	TRAVEL & CONFERENCES	4,505	904	1,000	1,250	25.0%	Travel & Conferences per contract
100 319 2110 6730	DUES AND MEMBERSHIPS	4,253	690	800	1,250	56.3%	Dues & Memberships per contract
100 319 2110 6780	OTHER EXPENSES	1,527	1,000	5,000	5,000	0.0%	Conferences and travel reimbursement for special ed staff
100 319 2120 6105	OUT OF DISTRICT COODINATOR	78,008	80,076	83,836	85,696	2.2%	Coordinator (1.0)
100 319 2305 6110	SUMMER PROGRAM SALARIES	86,551	52,377	117,611	85,000	-27.7%	In district Extended School Year Program
100 319 2320 6111	BCBA SALARY	197,353	196,644	136,951	136,951	0.0%	BCBA salaries (2.0)
100 319 2320 6131	DIRECT HOME SERVICES SALARY	24,254	15,582	25,000	25,000	0.0%	RBT-Individual contracted employees (.3)
100 319 2320 6301	HOME/HOSPITAL TUTORING CONT. SERV	2,982	312	7,500	7,500	0.0%	Contract services to provide home/hospital tutoring
100 319 2320 6305	CONTRACTED SERVICES	198,458	203,322	208,010	248,010	19.2%	Pettingill House, translation services, OT,PT, Speech, Vision Services, etc
100 319 2320 6430	SUPPLIES & MATERIALS	140	643	600	600	0.0%	RBT Home supplies
100 319 2320 6470	NON-CAPITAL EQUIPMENT	7,691	9,686	6,000	6,000	0.0%	Assistive Technology equip, PT & OT equip, vision & hearing equip
100 319 2357 6301	TEACHER OTHER PROF CONTRACTED	0	1,474	5,000	5,000	0.0%	Professional Development for Special Education Staff
100 319 2430 6430	TEACHER SUPPLIES	18,810	7,976	13,988	12,000	-14.2%	Specialized materials
100 319 2800 6306	PSYCHOLOGICAL SERVICES	0	0	4,000	4,000	0.0%	Contract testing services
100 319 2800 6430	PSYCHOLOGICAL SUPPLIES	6,525	3,729	4,000	4,000	0.0%	Testing materials
100 319 3300 6157	SPEL TRANSPORTATION COORDINATOR	46,280	45,251	46,366	46,366	0.0%	Sped transportation coordinator (1.0)
100 319 3300 6158	SPEL VAN DRIVERS	154,500	156,392	178,244	170,127	-4.6%	10 Van drivers includes courier (6.4 FTE); incl 6 week ESY Program
100 319 3300 6247	VEHICLE REPAIRS/MAINTENANCE	21,856	20,949	15,000	15,000	0.0%	Van maintenance, repairs
100 319 3300 6270	VAN LEASE/RENTAL	10,044	82,399	12,098	12,000	-0.8%	1 van lease
100 319 3300 6300	CONTRACT SERVICES	2,554	6,956	3,000	3,000	0.0%	Employee physicals, licenses & registrations
100 319 3300 6330	TRANSPORTATION CONTRACTED SERV	489,552	250,802	321,343	350,000	8.9%	Contracted transportation for special ed students
100 319 3300 6465	VEHICLE FUEL & SUPPLIES	13,962	14,952	15,000	15,000	0.0%	Includes gas/oil and misc. supplies (car seats, belts, etc)
100 319 4230 6250	CONTRACTED EQUIPMENT MAINTENANCE	4,976	4,710	6,000	6,000	0.0%	Contract for copier, mail machine, Phonak
100 319 4230 6255	OTHER EQUIPMENT MAINTENANCE	193	1,261	2,000	2,000	0.0%	Maintenance for other equipment
100 319 9100 6320	TUITION PUBLIC/NON MEMBER COLLAB	106,063	126,235	129,194	141,586	9.6%	Total includes 2% increase based on # of students
100 319 9200 6320	TUITION OUT OF STATE	666,902	397,438	616,962	259,337	-58.0%	Total includes 2% increase based on # of students
100 319 9300 6320	TUITION PRIVATE	258,418	2,078,684	1,342,272	1,145,311	-14.7%	Total includes 2% increase based on # of students
100 319 9300 6320	<b>CIRCUIT BREAKER OFFSET</b>		<b>(1,120,000)</b>	<b>(1,318,627)</b>	<b>(1,318,627)</b>	<b>0.0%</b>	Circuit Breaker offset
100 319 9301 6320	TUITION RESIDENTIAL	901,020	1,027,196	825,089	802,546	-2.7%	Total includes 2% increase based on # of students
120 319 9301 6320	ADDITIONAL APPROPRIATION RESIDENT	0	0	0	0	0.0%	
100 319 9400 6320	TUITION COLLABORATIVES	995,180	814,003	990,782	919,482	-7.2%	Total includes 2% increase based on # of students
	<b>SPECIAL EDUCATION TOTAL</b>	<b>4,559,967</b>	<b>4,789,178</b>	<b>4,086,335</b>	<b>3,463,049</b>	<b>-15.3%</b>	

FY2023  
BUDGET  
DRAFT

3/1/2022

Account Number	Account	2020 Actuals	2021 Actuals	2022 Adjusted Budget	2023 Draft Budget	% Increase/decrease	Description
	<b>EMPLOYEE BENEFITS</b>						
100 320 5100 6171	RETIREMENT CONTRIBUTION	963,381	1,011,124	1,209,445	1,230,687	1.8%	FY23 Assessment
100 320 5200 6170	GROUP HEALTH INSURANCE	3,739,929	3,688,096	3,960,329	4,100,129	3.5%	Includes 3.53% increase
100 320 5200 6172	UNEMPLOYMENT COMPENSATION	14,640	28,922	35,000	35,000	0.0%	
100 320 5200 6173	WORKERS COMPENSATION	140,000	178,135	172,754	175,000	1.3%	
100 320 5200 6174	LIFE INSURANCE	17,469	15,584	20,045	20,045	0.0%	
100 320 5200 6175	MEDICARE TAX-EMPLOYERS SHARE	298,676	298,562	338,460	347,677	2.7%	Medicare portion of FICA at 1.45% of salaries
100 320 5200 6200	EMPLOYEE BENEFITS MANAGEMENT	4,548	1,133	5,000	5,000	0.0%	
100 320 5250 6170	INSURANCE FOR RETIRED EMPLOYEES	336,348	331,449	442,175	457,784	3.5%	Includes 3.53% increase
	<b>EMPLOYEE BENEFITS TOTAL</b>	<b>5,514,989</b>	<b>5,553,005</b>	<b>6,183,208</b>	<b>6,371,322</b>	<b>3.0%</b>	
	<b>GRAND TOTAL - DISTRICT BUDGET</b>	<b>32,767,401</b>	<b>33,475,534</b>	<b>34,454,844</b>	<b>35,509,717</b>	<b>3.06%</b>	