

FY27 Proposed Budget



Concord-Carlisle Regional School District
Concord, Massachusetts

March 2026
www.concordps.org

Concord-Carlisle Regional School Committee

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Mission

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



Vision

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

Core Values and Beliefs

Belonging

Inclusion

Excellence

Innovation

Engagement

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Section I: Introduction



Budget Process and Objectives

The Concord-Carlisle Regional School District (CCRSd) budget included in this Budget Book was approved by a vote of the School Committee on December 17, 2025, and revised on March 4, 2026. This was a culmination of work that started in early Fall 2025, where the district administration began working with internal stakeholders to kick off the process. The School Committee held multiple budget workshops to review and discuss specific detailed budget items, and with a goal of maximizing transparency with the FY2027 budget. The core budgeting principles include the following:

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

Zero-Based Budgeting

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

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

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

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

Enrollment

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

5 Year Enrollment History

	10/1/21	10/1/22	10/1/23	10/1/24	10/1/25
CCHS	1323	1309	1229	1191	1147

New housing growth is anticipated to

Collective Bargaining Agreements

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

BARGAINING UNIT	FY25	FY26	FY27	Contract Expiration
Concord-Carlisle Teachers Association	3.00%	3.00%	3.00%	June, 2027
Administrative Assistants Unit	2.50%	2.50%	TBD	June, 2026
CCHS Tutors	2.00%	3.00%	3.00%	June, 2028
CCRS Building Service Workers	2.75%	2.75%	2.75%	June, 2027
Bus Drivers Unit	2.75%	3.25%	3.00%	June, 2028
Maintenance	2.75%	2.75%	TBD	June, 2026

District's 5 Year Strategic Plan: 2023 - 2028

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

The four key strategic objectives of the plan are:

1. Multiple Paths to Success: Employ teaching practices that are highly engaging, emphasize innovation, and offer multiple paths to student success.

2. Well-Being & Mental Health: Develop and create a sound infrastructure to support the well-being and mental health of our school community - students, staff, administrators, and families.
3. Inclusive Culture: Create a collaborative and inclusive culture in the schools and community that values diversity and recognizes the contributions and uniqueness of each learner.
4. Innovative Environment: Create an environment that catalyzes student learning through safe, healthy, and innovative indoor and outdoor spaces.

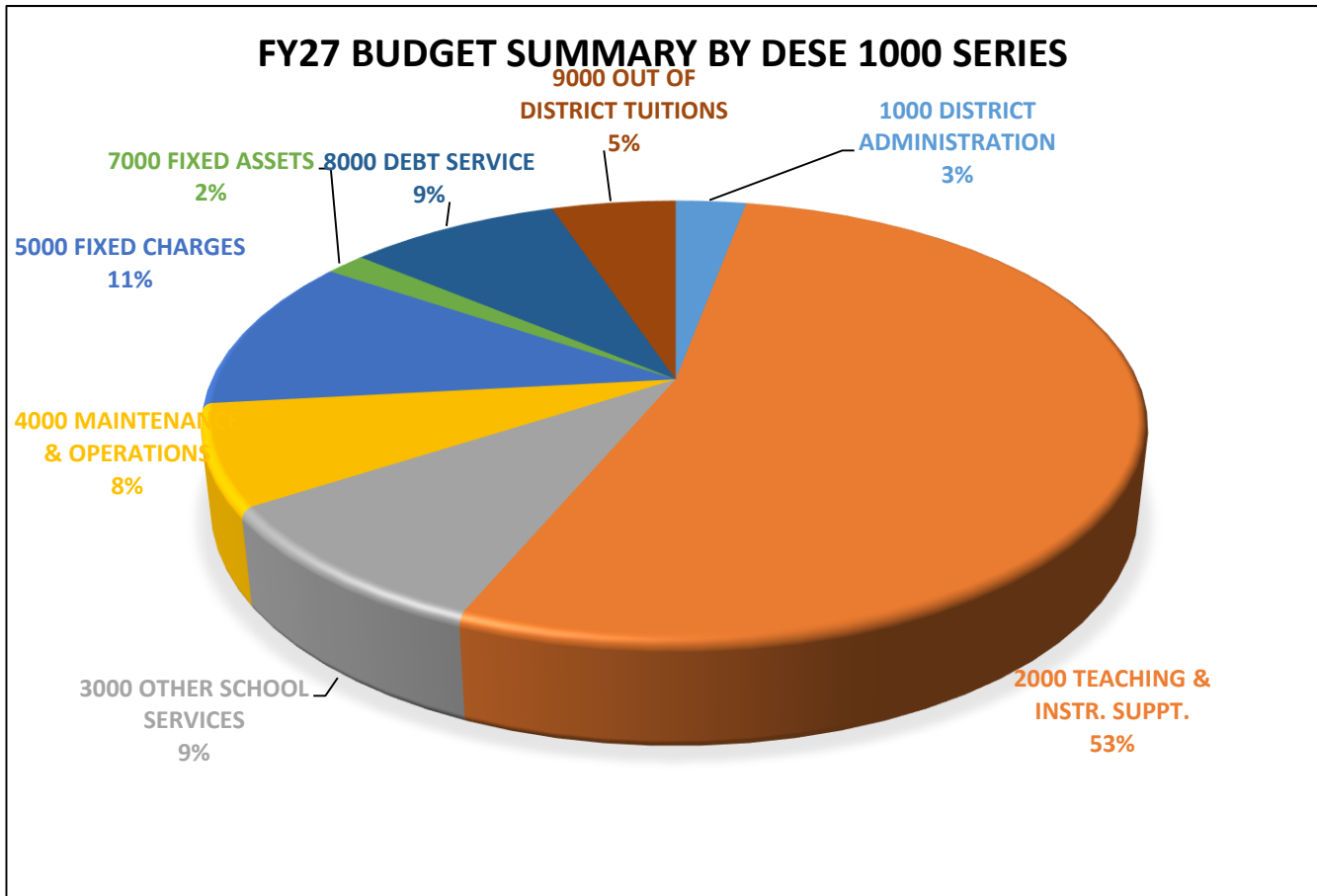
The full Strategic Plan can be access via the link below.

<https://www.concordps.org/educational-vision/strategic-plan-2023-2028>

Section II: FY27 Budget Summaries (General Fund)

Budget Summary by DESE 1000 Function

DESE FUNCTION	DESE FUNCTION DESCRIPTION	FY26 ADOPTED BUDGET	FY27 PROPOSED BUDGET	Change (\$) FY27 BUD vs. FY26 BUD	Change (%) FY27 BUD vs. FY26 BUD
1000	DISTRICT ADMINISTRATION	1,104,248	1,183,873	79,625	7.2%
2000	TEACHING & INSTR. SUPPT.	21,509,474	21,838,863	329,389	1.5%
3000	OTHER SCHOOL SERVICES	3,710,816	3,868,492	157,676	4.2%
4000	MAINTENANCE & OPERATIONS	2,978,685	3,054,117	75,432	2.5%
5000	FIXED CHARGES	4,510,733	4,613,190	102,457	2.3%
7000	FIXED ASSETS	366,562	673,232	306,670	83.7%
8000	DEBT SERVICE	3,795,034	3,569,161	(225,873)	-6.0%
9000	OUT OF DISTRICT TUITIONS	2,409,400	2,086,596	(322,804)	-13.4%
	TOTAL	40,384,952	40,887,524	502,572	1.24%



Budget Summary: Salary / Non-Salary

Expense Type	FY26 ADOPTED BUDGET	FY27 PROPOSED BUDGET	\$ Difference	% Difference
Salary accounts	24,881,114	25,329,773	448,659	1.80%
Non-Salary accounts	15,503,838	15,557,751	53,913	0.35%
Total	40,384,952	40,887,524	502,572	1.24%

FY27 Budget Overview and Key Drivers

As a result of the FY27 zero-base budget process, district administration and School Committee have recommended an operating budget increase of 1.24%. The FY27 recommended budget is \$40,887,524, an increase of \$502,572 from the FY26 approved budget. See CCRSD School Committee Approved Line Item Budget in appendix item (B).

As shown in the prior section, the budget increase in FY27 is primarily due to increases in employee benefits and negotiated union contracts. A significant reduction in Out of District tuitions allowed the District to keep its overall increase for FY27 to less than 1.25%.

Additional information on Key Drivers of year over year budget changes are shown in the Superintendent's Recommended Budget presentations and the March 4, 2026 budget update memo on the district's website, and can be accessed in the Fiscal Year 2027 folder via the link below:

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

FTE Analysis

DESE FUNCTION	DESE FUNCTION DESCRIPTION	FY26 REQUESTED BUDGET	FY27 REQUESTED BUDGET	FY26/FY25 Diff (FTE)
1000	DISTRICT ADMINISTRATION	12.54	6.20	(6.34)
2000	TEACHING & INSTR. SUPPT.	173.91	170.64	(3.27)
3000	OTHER SCHOOL SERVICES	26.23	26.23	0.00
4000	MAINTENANCE & OPERATIONS	12.32	17.79	5.47
	TOTAL	225.00	220.86	(4.14)

The reductions shown above to instructional staff are the result of declining enrollment levels. These reductions will align instructional staffing levels with anticipated enrollment levels for the 2026-27 school year.

Certain account numbers were updated to meet revised DESE reporting requirements for Information Technology staff, which resulted in shifts between the DESE categories. For example, central IT staff was previously all classified as Administration (1000), but per DESE reporting requirements, should be categorized mainly as Operations (4000), with exceptions for the Director role. The FTE reclassifications for Information Technology are shown below, and net to zero; they create some artificial variances within each category that can be avoided by factoring in these adjustments.

1000 – 6.34 FTE less

2000 - 0.87 FTE more

4000 – 5.47 FTE more

Capital Projects Update

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

Amenities Building

An Amenities Building adjacent to the CCHS Football / Athletic field on the lower part of campus is a capital project that will be funded by CPC Funds from both the Town of Concord and Town of Carlisle. The CPC Committees have voted to support the projects, and final approval is being sought at 2026 Town Meetings. Detail design specifications have been shared with the Town of Concord DPW, as part of the technical review process.

If approved, the project would go out to bid in May 2026, with construction anticipated to begin in the late Summer or early Fall 2026. Since it is CPC funded, it is not included in the FY27 Capital Budget.

FY27 Capital – Funded by the Budget

Project / Description	FY27	Notes
Classroom Painting, hallways, bathrooms	\$15,000	50% of classrooms in FY27 (3rd and 4th floor) after touchscreens are replaced, all bathrooms in FY27; remaining classrooms in FY28, hallways in FY29
Paint / Numbers in the Parking Lots (espeically the upper turf)	\$12,000	Upper will be priority, seek to do as much as possible for funding allocated
Football field turf	\$80,000	Doug White Turf Replacement - Design costs only in FY27
VFD irrigation control	\$15,000	Controls pump speed, existing unit no longer functional, without this pump motor can break
Special Education 7D 8 passenger van	\$60,000	Replacing a 2008 model year van
RTU 15 communication controller	\$14,000	Music room and nearby hallway (not auditorium)
F350 utility body plow truck (Maintenance Dept)	\$90,000	To replace 2005 Van (M-10)
TOTAL	\$286,000	

Memorial Field – Turf Replacement

It is anticipated the existing turf will last one more year, and will need to be replaced in FY28. The district will investigate whether there are funding sources available to help defray the cost of repairs, and other internal funding sources that may be able to help offset the cost, for example, the facilities rental revolving fund, or athletic revolving funds. The most recent cost estimate of \$900,000 was obtained by leveraging information learned from the Doug White field turf replacement project, with adjustments for inflation and scale (Memorial Field is less sq. ft. than Doug White Field which has two fields on it) factored in.

Outdoor Track Facility

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

Section III: Other Funding Sources

Revolving and Stabilization Fund Balances

Key Revolving and Stabilization Fund Balances - FY25 Activity				
FUND	07/01/2024 Balance	Program Revenues	Program Expenditures	06/30/2025 Cash Balance
Adult and Community Ed	66,270	792,780	(822,100)	36,950
Athletic Revolving	146,985	376,155	(344,038)	179,102
Circuit Breaker Revolving	1,110,989	1,484,600	(1,343,467)	1,252,122
Capital Stabilization	44,891	400,144	0	445,035
School Lunch Revolving	245,860	730,275	(835,678)	140,457
Non-Resident Tuitions	0	185,750	(185,750)	0
Transportation Passes Revolving	0	70,200	(70,200)	0

Note:

Capital stabilization “revenues” were realized via a vote of CCRSD School Committee to transfer \$400,000 in Excess and Deficiency Funds to Capital Stabilization to cover any sewer connection costs associated with the Amenities Building project, and as a buffer against cost escalation.

FY26 Grant Funding

CCRSD			
Grant Name	Grant Purpose	Focus area	FY26 Grant Award
ANNUAL RECURRING GRANTS			
Title I	Title I, Part A of the federal Elementary and Secondary Education Act (ESEA) provides supplemental resources to local school districts to help provide all children significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps.	Close achievement gaps among different subgroups of learners; targeted support for low-income students requiring add'l resources; the district funds tutors from this grant. A portion of the allocation is allocated for support of students in home-school and private school settings.	27,556
Title II A	Title II, Part A of the federal Elementary and Secondary Education Act (ESEA) provides supplemental resources to school districts to support and facilitate excellent teaching and learning.	Professional development for teachers	14,950
Title IV	Title IV, Part A of the federal Elementary and Secondary Education Act (ESEA) provides supplemental resources to local school districts to build capacity to help ensure that all students have equitable access to high quality educational experiences.	Can be used for any of Title I and Title IIA purposes, with additional permissible uses; allocated to instructional support staff at CPS and CCRSD.	10,000

IDEA	Overseen by the U.S. Department of Education's Office of Special Education Programs, the purpose of this federal special education entitlement grant program is to provide funds to ensure that eligible students with disabilities receive a free and appropriate public education that includes special education and related services designed to meet their individual needs.	In support of special education students and programs. Like many other districts, CPS and CCRSD applies this to out of district tuitions, for simplicity of administration. A portion of the allocation is allocated for support of students in home-school and private school settings.	446,763
METCO	In support of Metco programs and students in districts that have Metco programs	Direct support of Metco program; CPS utilizes these funds for staffing - administration, academic support, and transportation costs	472,906
INFLUENCE 100	Stipends for participants in the program, create more culturally responsive districts and leaders across the Commonwealth, increase the racial and ethnic diversity of superintendents in Massachusetts, and promote better outcomes for students.	Stipends for two staff members	2,000
COMPETITIVE GRANTS AWARDED			
Comprehensive Health Grant	A multi-purpose grant to support various health initiatives, including supplies, equipment, contract services, mental health supports	The district will allocate these funds for safety equipment (defibrillator), mental health services, and substitute nurse pay	21,550
Hate Crimes Prevention	A targeted grant to prevent and respond effectively to bias-motivated incidents and hate crimes.	Can be used for consulting and professional development with staff.	35,000
Total FY26 Grant Awards			1,030,725

Homeless Support Grants Update

The shelter in Concord closed in August 2025 as expected, and the homeless grant funding has terminated.

The state government had been providing financial support to assist with addressing the specific needs of students experiencing homelessness.

The district is not anticipating any additional funding from this grant.

Homeless transportation

Students are given the option of attending their home district, or the district where the homeless shelter is located. Some students opt to attend their home schools. These costs of this transportation are the shared responsibility of the home district and the district where the shelter is located. The costs of this transportation are split equally by the districts and are reimbursed via a federal reimbursement as part of the McKinney-Vento program. Homeless transportation costs for FY26 in CCRSD are currently projected to be approximately \$25,000.

Section IV: Revenue and Town Assessments

Revenue Budget

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

- Chapter 70 funding experienced some healthy growth; some of this reflects increases to FY26 revenues after regional budgets were approved. Affluent communities such as Concord and Carlisle receive relatively modest funding from the state for Chapter 70 funding, which is the core state funding source for public schools in Massachusetts. The only guaranteed annual increase is the Minimum Aid category which was set at \$75 per pupil for the FY26 Governor's budget and later increased to \$150 per pupil in later iterations of the FY26 Budget.
- Interest income is projected to decrease slightly due to forecasts for lower interest rates.
- Chapter 71 reimbursement (for regional transportation) is projected to decrease based on the FY27 Preliminary State Budget (Governor's Budget); vehicle costs are amortized over five years (for reimbursement purposes per DESE)

Revenue	FY27	FY26	Difference	Diff. %
Chapter 70	\$ 3,699,123	\$ 3,421,429	\$ 277,694	8.1%
Excess & Deficiency (E&D)	\$ 300,000	\$ 300,000	\$ -	0.0%
Misc Revenue	\$ 25,000	\$ 30,000	\$ (5,000)	-16.7%
Interest	\$ 250,000	\$ 275,000	\$ (25,000)	-9.1%
Charter Reimbursement	\$ 21,095	\$ 25,000	\$ (3,905)	-15.6%
Chapter 71	\$ 768,120	\$ 825,815	\$ (57,695)	-7.0%
Total	\$ 5,063,338	\$ 4,877,244	\$ 186,094	3.8%

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

Town Assessments

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

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

SCOM BUDGET SLIDE - ASSESSMENTS				
	Total		Concord	Carlisle
Total CCRSD Expenditure Budget	40,887,524			
less: Chapter 70 Revenue	-3,699,123			
less: Chapter 71 Revenue	-768,120			
Misc Revenue	-25,000			
Rental Income	0			
Interest	-250,000			
Charter Reimbursement	-21,095			
Utilitization of Excess & Deficiency	-300,000			
Total Assessment to Towns - FY27	35,824,186		26,810,821	9,013,365
Assessment to Towns - FY26	35,507,708		27,209,557	8,298,151
\$ Difference	316,478		-398,736	715,214
% Difference	0.89%		-1.47%	8.62%
% of Students - CCHS (10/1/25)			74.84%	25.16%

Town Assessments – breakout of Operating / Capital

Assessment Comparison - Operating Budget			Concord	Carlisle	Total
FY2026			24,301,422	7,411,252	31,712,674
FY2027			23,925,619	8,043,406	31,969,025
Difference			-375,803	632,154	256,351
			-1.55%	8.53%	0.81%

Assessment Comparison - Debt Service / Capital only			Concord	Carlisle	Total
FY2026			2,908,135	886,899	3,795,034
FY2027			2,885,202	969,959	3,855,161
Difference			-22,933	83,060	60,127
			-0.79%	9.37%	1.58%

Combined Total

Assessment Comparison - OPERATING + DEBT/CAPITAL			Concord	Carlisle	Total
FY2026			27,209,557	8,298,151	35,507,708
FY2027			26,810,821	9,013,365	35,824,186
Difference			-398,736	715,214	316,478
			-1.47%	8.62%	0.89%

Section V: Supplemental Data

Excess and Deficiency (E&D)

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

E&D Certification – as of June 30, 2025

The Division of Local Services within the Massachusetts Department of Revenue certified the CCRSD E&D balance as of June 30, 2025. The certified amount as of June 30, 2025 is \$1,772,572, which represents 4.38% of the FY2026 Budget, slightly below the statutory cap of 5.0%.

E&D is limited to five percent of the Operating + Capital Budget of the current fiscal year budget (FY26). The calculated cap is \$2,019,248.

OPEB Trust Funding

Other Post-Employment Benefits Costs (OPEB) are currently funded by district payments on a “pay as you go” basis, with the district paying for the district share of costs out of its operating budget annually. OPEB Trusts are created as a funding vehicle for these costs over the long term, with funds set aside over time to cover these retiree benefits. The district has made significant progress with funding its OPEB Trust, resulting in a plan that is 61% funded, as shown below in data from the most recent audit and valuation of the OPEB Trust.

- OPEB Trust value @ 06/30/2025 \$11,705,621
 - OPEB Liability @ 6/30/2025 \$19,024,314
- 61% Funding Level

The funding level (percentage) of CCRSD’s OPEB Trust is near the top of regional districts across the state of Massachusetts.

Debt Service Schedules

Fiscal Year	CCHS Access Road (2023) BAN	CCHS Refinance (2021)	Landfill BAN	March 2016 Bond	March 2015 Bond	March 2015 Bond Premium	Total	Decrease vs. prior year
FY26	125,916	1,614,750	214,446	151,250	1,821,625	(73,659)	3,854,328	
FY27	121,861	1,558,250	(paid off)	148,950	1,782,625	(68,151)	3,543,534	(310,794)
FY28	117,806	1,501,750		146,650	1,743,625	(62,644)	3,447,187	(96,348)
FY29	113,751	1,445,250		144,350	1,704,625	(57,137)	3,350,839	(96,348)
FY30	109,696	1,383,750		141,762	1,665,625	(51,630)	3,249,203	(101,636)
FY31	105,641	1,338,750		139,175	1,626,625	(46,123)	3,164,068	(85,135)
FY32	101,586	1,305,000		136,300	1,587,625	(40,615)	3,089,896	(74,173)
FY33	97,531	1,271,250		128,425	1,548,625	(35,108)	3,010,723	(79,173)
FY34	93,476	1,237,500		125,538	1,509,625	(29,601)	2,936,538	(74,185)
FY35	89,421	1,215,000		122,650	1,469,000	(23,864)	2,872,207	(64,331)
FY36		1,192,500		119,625	1,426,750	(17,898)	2,720,977	(151,230)
FY37		1,170,000		116,600	1,384,500	(11,932)	2,659,168	(61,809)
FY38		1,147,500		113,300	1,342,250	(5,966)	2,597,084	(62,084)

Debt service and capital costs are apportioned between Concord and Carlisle based on their relative share of the resident student population. The FY27 allocation percentages are noted below.

FY27 Apportionment between Towns

Carlisle	25.16%
Concord	74.84%

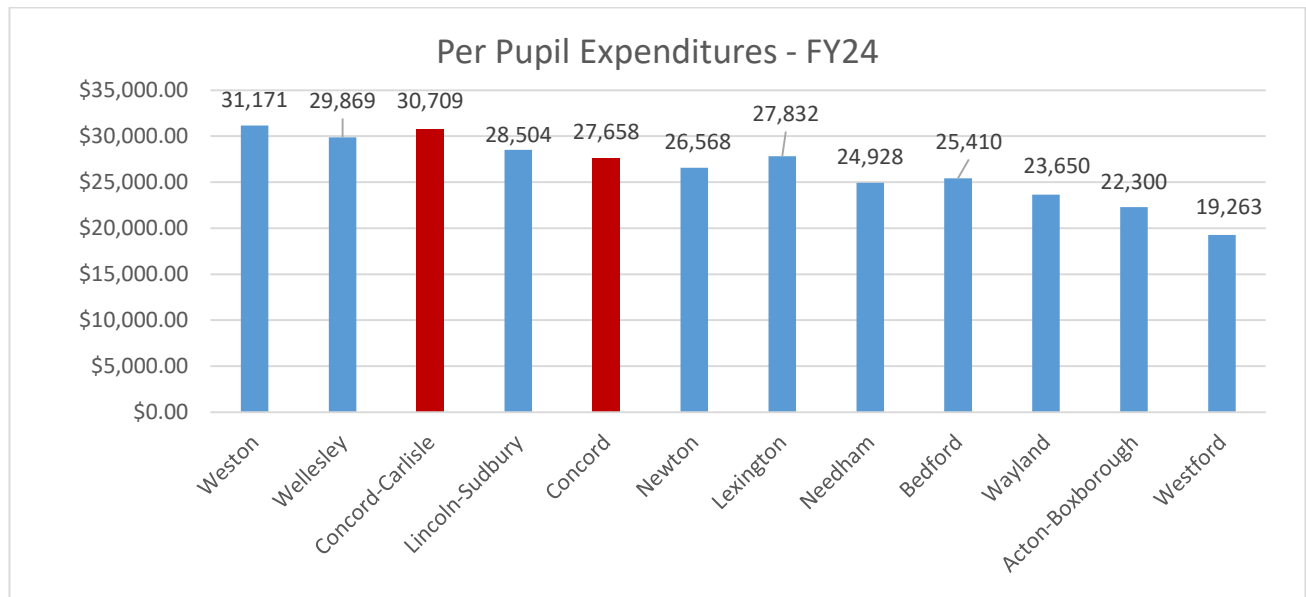
Transportation – Vehicle Fleet

CCRSB has 24 buses, 1 of which is a wheelchair bus and 1 of which is an electric bus. The oldest of the fleet are from 2017. Below is a listing of the current bus fleet.

<u>YEAR</u>	<u>MAKE</u>	<u>TYPE</u>	<u>MILEAGE</u>	Fiscal Year of Final Payment
2017	T-1218S	Bus	148,663	PAID IN FULL
2017	Blue Bird	Bus	105,113	PAID IN FULL
2018	Blue Bird	Bus	91,001	PAID IN FULL
2018	Blue Bird	Bus	90,175	PAID IN FULL
2018	Blue Bird	Bus	101,003	PAID IN FULL
2018	Blue Bird	Bus	107,905	PAID IN FULL
2018	Blue Bird	Bus	112,185	PAID IN FULL
2018	Blue Bird	Bus	116,903	PAID IN FULL
2018	Blue Bird	Bus	107,776	PAID IN FULL
2020	Thomas	Bus	100,934	PAID IN FULL
2020	Thomas	Bus	112,967	PAID IN FULL
2021	Blue Bird	Bus	65,132	PAID IN FULL
2021	Blue Bird	Bus	68,257	PAID IN FULL
2021	Blue Bird	Bus	79,006	PAID IN FULL
2022	Blue Bird	Bus	63,061	PAID IN FULL
2022	Blue Bird	Bus	13,400	PAID IN FULL
2024	Thomas	Bus	56,772	FY27
2024	Thomas	Bus	47,302	FY27
2024	Thomas	Bus	56,145	FY27
2024	Thomas	Bus	55,545	FY27
2025	Blue Bird	Bus	13,167	FY29
2025	Blue Bird	Bus	22,046	FY29
2026	Blue Bird	Bus	8,634	FY29
2026	Blue Bird	Bus	12,880	FY29

Per Pupil Expenditures – Comparison to peer districts

The chart below is from data provided by the Department of Elementary and Secondary Education. It shows average cost to educate a student in each of the listed districts for FY24, the most recently available data at the time of budget development.



Appendix

Appendix A: CCRSD School Committee Approved Line Item Budget

Account	Description	DESE FUNCTION	FY26 Adopted Budget	FY26 Budget FTE	FY27 Final Budget	FY27 Requested FTE	Variance FY27 v FY26
201.1110.120.370.9.3530.25301.1	School Comm. Clerical Salary - 25301	1110 - School Committee	-	-	-		-
201.1110.240.370.9.3530.25354.1	School Comm. Contr. Services - 25354	1110 - School Committee	5,125	-	3,200		(1,925.00)
201.1110.250.370.9.3530.25351.1	School Committee S/M - 25351	1110 - School Committee	1,600	-	1,600		-
201.1110.260.370.9.3530.25352.1	School Committee Dues - 25352	1110 - School Committee	7,000	-	3,500		(3,500.00)
201.1110.260.370.9.3530.25353.1	School Committee Conferences - 25353	1110 - School Committee	750	-	750		-
201.1210.110.370.9.3510.25101.1	Superintendent's Salary - 25101	1210 - Superintendent	116,460	0.40	119,797	0.40	3,337.00
201.1210.120.370.9.3510.25102.1	Supt. Support Staff - 25102	1210 - Superintendent	35,301	0.40	36,112	0.40	811.00
201.1210.240.370.9.3510.25153.1	Super. Contracted Serv. - 25153	1210 - Superintendent	-	-	12,500		12,500.00
201.1210.250.370.9.3510.25151.1	Supt. S/M - 25151	1210 - Superintendent	4,700	-	4,700		-
201.1210.260.370.9.3510.25152.1	Supt. Consultant Contract - 25152	1210 - Superintendent	5,000	-	-		(5,000.00)
201.1210.260.370.9.3510.25154.1	Supt. Memberships - 25154	1210 - Superintendent	5,500	-	5,500		-
201.1210.260.370.9.3510.25156.1	Supt. Prof. Development - 25156	1210 - Superintendent	2,000	-	200		(1,800.00)
201.1230.120.370.9.2340.23405.1	Neg. Funds - Non-Bargaining - 23405	1230 - Other Administration	25,000	-	25,000		-
201.1410.110.370.9.3510.25106.1	Dir. of Finance & Operations Sal. - 25106	1410 - Business Office	103,000	0.50	109,273	0.50	6,273.00
201.1410.120.370.9.3510.25107.1	Financial Serv. Staff Salary - 25107	1410 - Business Office	269,608	2.70	273,180	2.70	3,572.00
201.1410.240.370.9.3510.25157.1	Toner Service - 25157	1410 - Business Office	21,887	-	20,000		(1,887.00)
201.1410.240.370.9.3510.25172.1	Bus. Office Contr. Services - 25172	1410 - Business Office	5,200	-	7,000		1,800.00
201.1410.250.370.9.3510.25171.1	Bus. Office S/M - 25171	1410 - Business Office	2,700	-	2,700		-
201.1410.260.370.9.3510.25174.1	Bus. Office Memberships - 25174	1410 - Business Office	1,050	-	1,050		-
201.1410.260.370.9.3510.25175.1	Bus. Office Prof. Development - 25175	1410 - Business Office	2,150	-	2,150		-
201.1420.110.370.9.3510.25108.1	Human Resources Admin. Sal. - 25108	1420 - Human Resources	57,721	0.40	64,469	0.40	6,748.00
201.1420.120.370.9.3510.25109.1	Human Resources Staff Sal. - 25109	1420 - Human Resources	62,624	0.80	64,503	0.80	1,879.00
201.1420.240.370.9.3510.25182.1	Human Resources Contr. Services - 25182	1420 - Human Resources	15,788	-	18,000		2,212.00
201.1420.250.370.9.3510.25181.1	Human Resources S/M - 25181	1420 - Human Resources	1,500	-	1,500		-
201.1420.260.370.9.3510.25184.1	Human Resources Memberships - 25184	1420 - Human Resources	500	-	500		-
201.1420.260.370.9.3510.25185.1	Human Resources Prof. Development - 25185	1420 - Human Resources	1,100	-	1,100		-
201.1420.260.370.9.3510.25186.1	Human Resources Recruiting Exp. - 25186	1420 - Human Resources	1,500	-	1,500		-
201.1430.260.370.9.3510.25191.1	Legal Services - 25191	1430 - Legal Services	40,000	-	40,000		-
201.1450.130.370.1.1020.20201.1	Instr. Tech. Specialist - 20201	1450 - IT Administration	80,000	1.00	130,592	1.00	50,592.00
201.1450.240.900.9.4630.26353.1	Contr. Serv. - Web Page - 26353	1450 - IT Administration	9,340	-	10,540		1,200.00
201.1450.250.370.9.4630.26351.1	I.T. Services Office S/M - 26351	1450 - IT Administration	17,088	-	17,000		(88.00)
201.1450.260.370.9.4630.26355.1	I. T. Services New Equipment - 26355	1450 - IT Administration	73,000	-	73,000		-
201.1450.260.370.9.4630.26363.1	Admin. Software Support - 26363	1450 - IT Administration	130,056	-	132,957		2,901.00
201.2110.110.370.2.1200.22001.1	SPED Director Salary - 22001	2110- CURRICULUM DIRECTORS	78,507	0.40	82,400	0.40	3,893.00
201.2110.110.370.2.1200.22401.1	Special Ed Coordinator - 22401	2110- CURRICULUM DIRECTORS	149,350	1.00	153,831	1.00	4,481.00
201.2110.110.370.9.3510.22259.1	DEIB Leads/Stipends - 22259	2110- CURRICULUM DIRECTORS	12,925	-	37,313	-	24,388.00
201.2110.110.370.9.3510.25115.1	Dir. of Teaching/Learning Salary - 25115	2110- CURRICULUM DIRECTORS	74,160	0.40	80,340	0.40	6,180.00
201.2110.110.900.9.3510.25116.1	DEIB Director - 15116	2110- CURRICULUM DIRECTORS	79,621	0.51	89,301	0.51	9,680.00
201.2110.120.370.2.1200.22008.1	SPED Clerical Salary - 22008	2110- CURRICULUM DIRECTORS	124,617	1.80	127,447	1.80	2,830.00
201.2110.120.370.9.3510.25104.1	Teach/Learning Support Staff - 25104	2110- CURRICULUM DIRECTORS	69,007	0.80	73,291	0.80	4,284.00
201.2110.130.370.9.3510.22258.1	DEIB Intern - 22258	2110- CURRICULUM DIRECTORS	27,000	0.60	27,810	0.60	810.00
201.2110.240.370.9.3510.22260.1	DEIB Contract Services - 22260	2110- CURRICULUM DIRECTORS	49,400	-	37,953		(11,447.00)
201.2110.250.370.2.1200.22051.1	SPED Supervision S/M - 22051	2110- CURRICULUM DIRECTORS	5,000	-	3,275		(1,725.00)
201.2110.250.370.9.1120.21251.1	Library/Media Office S/M - 21251	2110- CURRICULUM DIRECTORS	-	-	6,900		6,900.00

Account	Description	DESE FUNCTION	FY26 Adopted Budget	FY26 Budget FTE	FY27 Final Budget	FY27 Requested FTE	Variance FY27 v FY26
201.2110.250.370.9.3510.22256.1	DEIB Supplies and Materials - 22256	2110- CURRICULUM DIRECTORS	5,780	-	5,780		-
201.2110.250.370.9.3510.25161.1	Dir T&L S/M - 25161	2110- CURRICULUM DIRECTORS	865	-	865		-
201.2110.260.370.2.1200.22066.1	Special Education Non District Travel - 22066	2110- CURRICULUM DIRECTORS	300	-	500		200.00
201.2110.260.370.9.3510.25164.1	Dir T/L Development - 25164	2110- CURRICULUM DIRECTORS	2,575	-	2,575		-
201.2130.110.370.9.4630.26301.1	Instr Tech, Director of Technology	2130 - IT ADMIN	88,677	0.50	91,337	0.49	2,660.00
201.2130.120.370.9.4630.26304.1	Instr Tech, IT Clerical Salary	2130 - IT ADMIN	34,146	0.37	34,335	0.37	189.00
201.2210.110.370.9.3520.25201.1	Principal's Salary - 25201	2210- PRINCIPALS	392,533	2.00	404,310	2.00	11,777.00
201.2210.110.370.9.3520.25203.1	Asst. Principals Salary - 25203	2210- PRINCIPALS	329,394	2.00	339,276	2.00	9,882.00
201.2210.120.370.9.3520.25202.1	Principals Clerical Salary - 25202	2210- PRINCIPALS	257,611	4.00	251,330	4.00	(6,281.00)
201.2210.250.370.9.3520.25251.1	Principals S/M - 25251	2210- PRINCIPALS	53,805	-	52,970		(835.00)
201.2210.260.370.9.3520.25253.1	Graduation Expenses - 25253	2210- PRINCIPALS	33,688	-	37,141		3,453.00
201.2210.260.370.9.3520.25254.1	Prin. Prof. Development - 25254	2210- PRINCIPALS	9,600	-	9,600		-
201.2210.240.370.1.3520.25255.1	Prin. Contracted Services - 25255	2210- PRINCIPALS	-		51,000		51,000.00
201.2220.110.370.1.1010.20103.1	Art Dept. Chair Salary - 20103	2220- ACADEMIC DEPT. HEADS	9,753	-	7,814	-	(1,939.00)
201.2220.110.370.1.1050.20502.1	English Dept. Chair Salary - 20502	2220- ACADEMIC DEPT. HEADS	79,650	0.50	82,040	0.50	2,390.00
201.2220.110.370.1.1080.20802.1	World Lang. Dept. Chair Salary - 20802	2220- ACADEMIC DEPT. HEADS	79,650	0.50	82,040	0.50	2,390.00
201.2220.110.370.1.1110.21102.1	Hlth & Fitness Dept. Chair Salary - 21102	2220- ACADEMIC DEPT. HEADS	79,650	0.50	82,040	0.50	2,390.00
201.2220.110.370.1.1140.21402.1	Mathematics Dept. Chair Salary - 21402	2220- ACADEMIC DEPT. HEADS	76,399	0.50	78,691	0.50	2,292.00
201.2220.110.370.1.1180.21802.1	Science Dept. Chair Salary - 21802	2220- ACADEMIC DEPT. HEADS	83,565	0.50	86,072	0.50	2,507.00
201.2220.110.370.1.1190.21902.1	Soc. Studies Dept. Chair Salary - 21902	2220- ACADEMIC DEPT. HEADS	79,650	0.50	82,040	0.50	2,390.00
201.2220.110.370.2.1200.22011.1	Special Education Dept. Head - 22011	2220- ACADEMIC DEPT. HEADS	81,818	0.50	84,272	0.50	2,454.00
201.2220.120.370.1.2400.24001.1	Paras: Dept. Clerical Salary - 24001	2220- ACADEMIC DEPT. HEADS	144,832	2.90	145,712	3.00	880.00
201.2220.130.370.9.3540.25256.1	NEASC / Administrative Stipends - 25256	2220- ACADEMIC DEPT. HEADS	-		22,100	-	22,100.00
201.2305.110.370.1.1010.20101.1	Art Teaching Salary - 20101	2305- CLASSROOM TEACHERS	588,187	5.00	611,715	5.00	23,528.00
201.2305.110.370.1.1010.20104.1	Art Longevity - 20104	2305- CLASSROOM TEACHERS	6,502	-	6,697		195.00
201.2305.110.370.1.1050.20501.1	English Teaching Salary - 20501	2305- CLASSROOM TEACHERS	1,808,021	16.00	1,846,616	15.50	38,595.00
201.2305.110.370.1.1050.20503.1	English Longevity - 20503	2305- CLASSROOM TEACHERS	34,509	-	39,066		4,557.00
201.2305.110.370.1.1070.20701.1	ELL Teaching Salary - 20701	2305- CLASSROOM TEACHERS	139,795	1.00	103,989	0.50	(35,806.00)
201.2305.110.370.1.1070.20703.1	Reading Specialist - 20703	2305- CLASSROOM TEACHERS	86,365	1.00	90,201	1.00	3,836.00
201.2305.110.370.1.1080.20801.1	World Lang. Teaching Salary - 20801	2305- CLASSROOM TEACHERS	1,739,008	13.75	1,752,745	13.25	13,737.00
201.2305.110.370.1.1080.20803.1	World Lang. Longevity - 20803	2305- CLASSROOM TEACHERS	44,429	-	45,761		1,332.00
201.2305.110.370.1.1110.21101.1	Health & Fitness Tch. Salary - 21101	2305- CLASSROOM TEACHERS	602,531	4.75	569,928	4.75	(32,603.00)
201.2305.110.370.1.1110.21103.1	Hlth & Fitness Longevity - 21103	2305- CLASSROOM TEACHERS	19,506	-	21,207		1,701.00
201.2305.110.370.1.1140.21401.1	Mathematics Teaching Salary - 21401	2305- CLASSROOM TEACHERS	2,396,870	19.00	2,439,021	18.50	42,151.00
201.2305.110.370.1.1140.21403.1	Mathematics Longevity - 21403	2305- CLASSROOM TEACHERS	28,176	-	37,949		9,773.00
201.2305.110.370.1.1150.21501.1	Music Teaching Salary - 21501	2305- CLASSROOM TEACHERS	237,598	2.00	249,289	2.00	11,691.00
201.2305.110.370.1.1150.21505.1	Music Longevity - 21505	2305- CLASSROOM TEACHERS	2,167	-	2,232		65.00
201.2305.110.370.1.1180.21801.1	Science Teaching Salary - 21801	2305- CLASSROOM TEACHERS	2,095,497	18.00	2,116,354	16.75	20,857.00
201.2305.110.370.1.1180.21803.1	Science Longevity - 21803	2305- CLASSROOM TEACHERS	29,261	-	30,139		878.00
201.2305.110.370.1.1190.21901.1	Social Studies Teaching Salary - 21901	2305- CLASSROOM TEACHERS	1,945,444	14.38	1,793,282	12.75	(152,162.00)
201.2305.110.370.1.1190.21903.1	Soc. Studies Longevity - 21903	2305- CLASSROOM TEACHERS	61,769	-	63,622		1,853.00
201.2305.110.370.1.1250.22501.1	Theatre Arts Teaching Salary - 22501	2305- CLASSROOM TEACHERS	31,697	0.25	-	-	(31,697.00)
201.2305.110.370.1.2340.23402.1	Professional Contingency - 23402	2305- CLASSROOM TEACHERS	-	-	-		-
201.2305.110.370.2.1200.22002.1	SPED Teaching Salary - 22002	2305- CLASSROOM TEACHERS	1,608,270	13.45	1,597,846	13.25	(10,424.00)

Account	Description	DESE FUNCTION	FY26 Adopted Budget	FY26 Budget FTE	FY27 Final Budget	FY27 Requested FTE	Variance FY27 v FY26
201.2305.110.370.2.1200.22005.1	SPED Alt Ed. Regular Teaching Salary - 22005	2305- CLASSROOM TEACHERS	-	-	-	-	-
201.2305.110.370.2.1200.22009.1	Pathways Summer Prog. Sal. - 22009	2305- CLASSROOM TEACHERS	-	-	-	-	-
201.2305.110.370.2.1200.22012.1	Special Ed. Longevity - 22012	2305- CLASSROOM TEACHERS	17,339	-	18,975	-	1,636.00
201.2305.110.370.2.1200.22014.1	ESY Professional Staff - 22014	2305- CLASSROOM TEACHERS	35,020	-	50,920	-	15,900.00
201.2305.110.900.2.1200.22068.1	Instructors - Special Ed In-District Employees - 22068	2305- CLASSROOM TEACHERS	-	-	-	-	-
201.2305.130.370.2.1200.22014.1	ESY Aides & Tutors - 22014	2305- CLASSROOM TEACHERS	12,467	-	15,000	-	2,533.00
201.2315.110.370.1.1130.21301.1	Senior Project Advisor Salary - 21301	2315- TEAM LEADERS/DEPT. CHAIRS	34,949	0.25	35,997	0.25	1,048.00
201.2320.110.370.2.1200.22010.1	H.S. S/L Pathologist - 22010	2320- MED. THERAPUTIC SERVICES	66,646	0.50	88,690	1.00	22,044.00
201.2320.110.370.2.1200.22014.1	Home and Hospital Instruction - 22014	2320- MED. THERAPUTIC SERVICES	15,000	-	-	-	(15,000.00)
201.2320.110.370.2.1200.22017.1	SPED - Visually Impaired Salary - 22017	2320- MED. THERAPUTIC SERVICES	-	-	84,382	0.60	84,382.00
201.2320.240.370.2.1200.22053.1	Special Education Translations - 22053	2320- MED. THERAPUTIC SERVICES	6,000	-	3,500	-	(2,500.00)
201.2320.240.370.2.1200.22055.1	SPED Contracted Services (Instructional)- 22055	2320- MED. THERAPUTIC SERVICES	155,640	-	111,700	-	(43,940.00)
201.2325.130.370.1.1210.22102.1	Substitute Salary - 22102	2325- SUBSTITUTES	75,000	-	75,000	-	-
201.2325.130.370.1.1210.22104.1	Long Term Subs - 22104	2325- SUBSTITUTES	75,000	-	75,000	-	-
201.2325.130.370.2.1210.22103.1	Substitute Special Ed Salary - 22103	2325- SUBSTITUTES	-	-	-	-	-
201.2325.130.370.2.1210.22103.1	Special Education Subs - 22103	2325- SUBSTITUTES	-	-	-	-	-
201.2330.130.370.1.2350.23501.1	Copy Service Operator Salary - 23501	2330- INSTR. ASSISTANTS	26,655	0.40	27,447	0.40	792.00
201.2330.130.370.2.1200.22003.1	SPED Tutor Salary - 22003	2330- INSTR. ASSISTANTS	1,149,677	24.27	1,204,430	24.27	54,753.00
201.2330.130.370.2.1200.22007.1	SPED Aides Salary - 22007	2330- INSTR. ASSISTANTS	-	-	-	-	-
201.2340.110.370.1.1120.21202.1	CCHS Librarian Salary - 21202	2340- LIBRARIANS	85,657	1.00	88,136	1.00	2,479.00
201.2340.110.370.1.1120.21209.1	Librarian Longevity - 21209	2340- LIBRARIANS	-	-	-	-	-
201.2340.130.370.1.1120.21204.1	Library Aides Salary - 21204	2340- LIBRARIANS	53,917	1.00	58,005	1.00	4,088.00
201.2353.110.370.9.1160.21602.1	Curr.. Dev. Stipends - 21602	2353- PROF. DEV. - TEACHERS	50,000	-	50,000	-	-
201.2353.110.370.9.1160.21608.1	Staff Dev. Professional Salary - 21608	2353- PROF. DEV. - TEACHERS	14,007	-	5,000	-	(9,007.00)
201.2354.110.370.9.1160.21610.1	Prof Dev, Mentor Stipends	2354 - Prof. Dev. - Mentors	25,000	-	25,000	-	-
201.2355.130.370.9.1160.21604.1	Professional Dev. Substitute Salary - 21604	2355- PROF. DEV. - SUBSTITUTES	16,440	-	15,000	-	(1,440.00)
201.2356.260.370.9.1160.21609.1	Prof Dev, Course Reimbursement	2356- Professional Development	31,500	-	22,500	-	(9,000.00)
201.2356.260.370.9.1160.21655.1	Prof Dev, Conference Reimbursement	2356- Professional Development	27,000	-	10,000	-	(17,000.00)
201.2356.260.370.9.1160.21661.1	Prof Dev, District Memberships	2356- Professional Development	30,445	-	37,989	-	7,544.00
201.2356.260.900.2.1200.22069.1	Special Ed Conferences and Workshops - 22069	2356- Professional Development	10,500	-	-	-	(10,500.00)
201.2358.240.370.9.1160.21656.1	Prof Dev, Contract Services	2358- Outside professional development	85,500	-	111,952	-	26,452.00
201.2358.240.900.2.1200.22068.1	Prof Dev, SPED, Contract Services	2358- Outside professional development	33,000	-	29,500	-	(3,500.00)
201.2410.260.370.1.1010.20152.1	Art Textbooks - 20152	2410- TEXTBOOKS	460	-	460	-	-
201.2410.260.370.1.1050.20552.1	English Textbooks - 20552	2410- TEXTBOOKS	16,659	-	14,940	-	(1,719.00)
201.2410.260.370.1.1080.20852.1	World Language Textbooks - 20852	2410- TEXTBOOKS	16,203	-	18,075	-	1,872.00
201.2410.260.370.1.1110.21153.1	Health Textbooks - 21153	2410- TEXTBOOKS	12,531	-	12,949	-	418.00
201.2410.260.370.1.1140.21452.1	Mathematics Textbooks - 21452	2410- TEXTBOOKS	-	-	-	-	-
201.2410.260.370.1.1150.21554.1	Music Supply and Materials- 21554	2410- TEXTBOOKS	9,500	-	10,000	-	500.00
201.2410.260.370.1.1180.21852.1	Science Textbooks - 21852	2410- TEXTBOOKS	400	-	400	-	-
201.2410.260.370.1.1190.21952.1	Social Studies Textbooks - 21952	2410- TEXTBOOKS	1,206	-	624	-	(582.00)
201.2410.260.370.1.1220.22252.1	Applied Tech. Textbooks - 22252	2410- TEXTBOOKS	-	-	-	-	-
201.2410.260.370.2.1200.22067.1	SPED Equipment Repair - 22067	2410- TEXTBOOKS	1,080	-	1,080	-	-
201.2415.240.370.9.1120.21257.1	Audio-Visual Maintenance Contracts - 21257	2415- OTHER BOOKS	-	-	1,537	-	1,537.00
201.2415.250.370.9.1120.21252.1	Library S/M - 21252	2415- OTHER BOOKS	6,850	-	6,900	-	50.00
201.2415.250.370.9.1120.21253.1	Library/Media Software S/M - 21253	2415- OTHER BOOKS	-	-	-	-	-

Account	Description	DESE FUNCTION	FY26 Adopted Budget	FY26 Budget FTE	FY27 Final Budget	FY27 Requested FTE	Variance FY27 v FY26
201.2415.250.370.9.1120.21254.1	Audio-Visual S/M - 21254	2415- OTHER BOOKS	-	-	-		-
201.2415.260.370.1.1120.21256.1	CCHS Library Books - 21256	2415- OTHER BOOKS	4,930	-	6,501		1,571.00
201.2415.260.370.9.1120.21259.1	Databases - 21259	2415- OTHER BOOKS	9,469	-	7,414		(2,055.00)
201.2420.240.370.1.1010.20153.1	Art Maintenance Contracts - 20153	2420- INSTR. EQUIPMENT	2,500	-	2,500		-
201.2420.240.370.1.1150.21553.1	Music Maintenance Contracts - 21553	2420- INSTR. EQUIPMENT	16,000	-	17,500		1,500.00
201.2420.240.370.1.1180.21853.1	Science Maintenance Contracts - 21853	2420- INSTR. EQUIPMENT	4,500	-	4,500		-
201.2420.240.370.1.1180.21856.1	Geology Field Trip - 21856	2420- INSTR. EQUIPMENT	1,500	-	-		(1,500.00)
201.2420.240.370.1.1180.21857.1	Robotics - 21857	2420- INSTR. EQUIPMENT	18,315	-	10,000		(8,315.00)
201.2420.240.370.1.2350.23552.1	Copier Lease/Purchase - 23552	2420- INSTR. EQUIPMENT	2,725	-	2,725		-
201.2420.240.370.9.3520.25252.1	Principals Copier Maintenance - 25252	2420- INSTR. EQUIPMENT	2,725	-	18,425		15,700.00
201.2420.260.370.1.1110.21152.1	Hlth. & Fitness Replacement Equip. - 21152	2420- INSTR. EQUIPMENT	9,422	-	10,694		1,272.00
201.2420.260.370.1.1180.21854.1	Science Toxic Waste Disposal - 21854	2420- INSTR. EQUIPMENT	2,500	-	2,500		-
201.2420.260.370.1.1180.21855.1	Science Equipment - 21855	2420- INSTR. EQUIPMENT	10,648	-	14,013		3,365.00
201.2430.240.370.1.1250.22552.1	Theatre Arts Contract Services - 22552	2430- INSTR. SUPPLIES	16,500	-	17,500		1,000.00
201.2430.250.370.1.1010.20151.1	Art Teaching S/M - 20151	2430- INSTR. SUPPLIES	39,081	-	36,329		(2,752.00)
201.2430.250.370.1.1020.20251.1	Computer Instr. S/M - 20251	2430- INSTR. SUPPLIES	30,000	-	30,000		-
201.2430.250.370.1.1050.20551.1	English Teaching S/M - 20551	2430- INSTR. SUPPLIES	7,416	-	10,632		3,216.00
201.2430.250.370.1.1070.20751.1	ELL S/M - 20751	2430- INSTR. SUPPLIES	600	-	600		-
201.2430.250.370.1.1080.20851.1	World Lang. Teaching S/M - 20851	2430- INSTR. SUPPLIES	6,227	-	6,739		512.00
201.2430.250.370.1.1110.21151.1	Health & Fitness S/M - 21151	2430- INSTR. SUPPLIES	2,096	-	3,646		1,550.00
201.2430.250.370.1.1140.21451.1	Mathematics Tch. S/M - 21451	2430- INSTR. SUPPLIES	14,461	-	12,868		(1,593.00)
201.2430.250.370.1.1150.21551.1	Music Teaching S/M - 21551	2430- INSTR. SUPPLIES	2,000	-	3,500		1,500.00
201.2430.250.370.1.1180.21851.1	Science Teaching S/M - 21851	2430- INSTR. SUPPLIES	23,000	-	32,976		9,976.00
201.2430.250.370.1.1190.21951.1	Social Studies Tch. S/M - 21951	2430- INSTR. SUPPLIES	8,463	-	9,262		799.00
201.2430.250.370.1.1220.22251.1	Applied Tech. Teaching S/M - 22251	2430- INSTR. SUPPLIES	10,803	-	10,803		-
201.2430.250.370.1.1250.22551.1	Theatre Arts Tch. S/M - 22551	2430- INSTR. SUPPLIES	13,500	-	13,500		-
201.2430.250.370.1.2320.23251.1	Central Supply S/M - 23251	2430- INSTR. SUPPLIES	5,201	-	5,200		(1.00)
201.2430.250.370.1.2350.23551.1	Copy Service S/M - 23551	2430- INSTR. SUPPLIES	4,500	-	4,500		-
201.2430.250.370.2.1200.22052.1	Special Ed Teaching S/M - 22052	2430- INSTR. SUPPLIES	22,577	-	19,834		(2,743.00)
201.2430.250.370.2.1200.22065.1	Pathways Program and Launch S/M - 22065	2430- INSTR. SUPPLIES	7,000	-	7,000		-
201.2440.130.370.1.1150.21503.1	Music Field Trip Salary - 21503	2440- OTHER INSTR. SERVICES	3,500	-	3,500		-
201.2440.130.370.1.2370.23701.1	Field Trip Drivers Salary - 23701	2440- OTHER INSTR. SERVICES	16,000	-	20,000		4,000.00
201.2440.130.370.2.1200.22004.1	SPED Home Tutor Salary - 22004	2440- OTHER INSTR. SERVICES	-	-	-		-
201.2440.240.370.1.1130.21351.1	Virtual H.S. Membership Fee - 21351	2440- OTHER INSTR. SERVICES	31,000	-	33,000		2,000.00
201.2440.260.370.1.1150.21552.1	Music Registration Fees - 21552	2440- OTHER INSTR. SERVICES	4,020	-	4,520		500.00
201.2440.260.370.1.2410.24151.1	School District Travel - 24151	2440- OTHER INSTR. SERVICES	12,000	-	14,000		2,000.00
201.2440.260.370.2.1200.22057.1	SPED Non-District Travel - 22057	2440- OTHER INSTR. SERVICES	1,000	-	1,000		-
201.2440.260.370.2.1200.22064.1	SPED Assistive Technology - 22064	2440- OTHER INSTR. SERVICES	5,000	-	5,000		-
201.2440.260.900.1.1150.21557.1	Music Accompanist - 21557	2440- OTHER INSTR. SERVICES	20,550	-	20,550		-
201.2451.250.370.1.1020.20253.1	Computer Hardware - 20253	2451- CLASSROOM INSTR. TECH.	454,000	-	454,000		-
201.2451.250.370.1.1020.20254.1	Computer Lease - 20254	2451- CLASSROOM INSTR. TECH.	-	-	-		-
201.2451.250.370.2.1200.22067.1	Special Education Instructional Hardware - 22067	2451- CLASSROOM INSTR. TECH.	3,000	-	3,000		-
201.2453.260.370.1.1120.21258.1	CCHS On-Line Search - 21258	2453- OTHER TECH. EQUIP.	-	-	-		-
201.2455.250.900.2.1200.22015.1	Special Education Licenses - 22015	2455- INSTR. SOFTWARE	-	-	-		-
201.2455.260.370.1.1010.20255.1	Art, Software	2455- INSTR. SOFTWARE	3,251	-	4,559		1,308.00

Account	Description	DESE FUNCTION	FY26 Adopted Budget	FY26 Budget FTE	FY27 Final Budget	FY27 Requested FTE	Variance FY27 v FY26
201.2455.260.370.1.1020.20252.1	Schoolwide, Software	2455- INSTR. SOFTWARE	23,807	-	26,935		3,128.00
201.2455.260.370.1.1050.20256.1	English, Software	2455- INSTR. SOFTWARE	12,538	-	15,416		2,878.00
201.2455.260.370.1.1080.20257.1	World Language, Software	2455- INSTR. SOFTWARE	43,211	-	47,516		4,305.00
201.2455.260.370.1.1110.20258.1	Health & Fitness, Software	2455- INSTR. SOFTWARE	3,700	-	3,700		-
201.2455.260.370.1.1120.20259.1	Library/Media Software	2455- INSTR. SOFTWARE	2,378	-	2,429		51.00
201.2455.260.370.1.1140.20260.1	Mathematics, Software	2455- INSTR. SOFTWARE	12,977	-	10,378		(2,599.00)
201.2455.260.370.1.1180.20261.1	Science, Software	2455- INSTR. SOFTWARE	4,209	-	2,692		(1,517.00)
201.2455.260.370.1.1190.20262.1	Social Studies, Software	2455- INSTR. SOFTWARE	5,806	-	6,548		742.00
201.2455.260.370.2.1200.22058.1	Special Ed Instructional Software - 22058	2455- INSTR. SOFTWARE	20,026	-	28,001		7,975.00
201.2455.260.370.2.1200.20263.1	SPED, Computer Software	2455- INSTR. SOFTWARE	19,480	-	16,100		(3,380.00)
201.2455.260.370.1.1250.20264.1	Theatre Arts, Software	2455- INSTR. SOFTWARE	1,749	-	1,749		-
201.2455.260.370.1.2330.20265.1	Rivers Software	2455- INSTR. SOFTWARE	950	-	-		(950.00)
201.2710.110.370.1.1090.20901.1	Guidance Professional Salary - 20901	2710- GUIDANCE COUNSELORS	1,245,243	9.50	1,293,751	9.50	48,508.00
201.2710.110.370.1.1090.20905.1	Registrar Salary - 20905	2710- GUIDANCE COUNSELORS	65,883	1.00	67,732	1.00	1,849.00
201.2710.110.370.1.1090.20907.1	Guidance Dept. Chair Salary - 20907	2710- GUIDANCE COUNSELORS	83,565	0.50	86,073	0.50	2,508.00
201.2710.110.370.1.1090.20908.1	Guidance Longevity - 20908	2710- GUIDANCE COUNSELORS	27,353	-	29,020		1,667.00
201.2710.120.370.1.1090.20906.1	Guidance Clerical Salary - 20906	2710- GUIDANCE COUNSELORS	127,039	2.00	129,745	2.00	2,706.00
201.2710.250.370.1.1090.20951.1	Guidance S/M - 20951	2710- GUIDANCE COUNSELORS	1,012	-	3,700		2,688.00
201.2710.260.370.1.1090.20954.1	Guidance Publications - 20954	2710- GUIDANCE COUNSELORS	39,087	-	42,475		3,388.00
201.2710.260.370.1.1090.20955.1	Career Ed. Computer Software - 20955	2710- GUIDANCE COUNSELORS	3,300	-	8,300		5,000.00
201.2710.260.370.1.1090.20957.1	Guidance College Visits - 20957	2710- GUIDANCE COUNSELORS	500	-	500		-
201.2720.240.370.2.1200.22053.1	Contracted Diagnostic and Evaluation Services - 22053	2720- TESTING MATERIALS	20,000	-	20,000		-
201.2720.250.370.1.1090.20952.1	Guidance Testing S/M - 20952	2720- TESTING MATERIALS	-	-	-		-
201.2720.250.370.2.1200.22053.1	SPED Testing S/M - 22053	2720- TESTING MATERIALS	-	-	-		-
201.2720.250.370.2.1200.22053.1	Special Ed Testing and Assessment S/M - 22053	2720- TESTING MATERIALS	15,000	-	7,035		(7,965.00)
201.2800.110.370.2.1200.22006.1	SPED H. S. Psych. Salary - 22006	2800- PSYCHOLOGICAL	574,803	5.00	609,830	5.00	35,027.00
201.2800.240.370.2.1200.22055.1	Contracted Psych Services - 22055	2800- PSYCHOLOGICAL	7,500	-	12,000		4,500.00
201.3200.110.370.9.2390.23901.1	Nurse Salaries - 23901	3200- HEALTH SERVICES	391,565	3.00	362,105	2.50	(29,460.00)
201.3200.110.370.9.2390.23902.1	Nurse Admin Asst. - 23902	3200- HEALTH SERVICES	-	-	36,095	0.50	36,095.00
201.3200.250.370.9.2390.23951.1	Health Services S/M - 23951	3200- HEALTH SERVICES	9,456	-	7,610		(1,846.00)
201.3300.130.370.1.4660.26601.1	Transportation Manager Salary - 26601	3300- PUPIL TRANSPORTATION	46,566	0.40	48,080	0.40	1,514.00
201.3300.130.370.1.4660.26602.1	Drivers Salary - 26602	3300- PUPIL TRANSPORTATION	529,549	12.85	545,435	12.85	15,886.00
201.3300.130.370.1.4660.26603.1	Drivers Overtime - 26603	3300- PUPIL TRANSPORTATION	7,000	-	7,210		210.00
201.3300.130.370.1.4660.26604.1	Mechanics Salary - 26604	3300- PUPIL TRANSPORTATION	102,770	1.20	106,469	1.20	3,699.00
201.3300.130.370.1.4660.26605.1	Mechanics Overtime - 26605	3300- PUPIL TRANSPORTATION	7,725	-	7,957		232.00
201.3300.130.370.1.4660.26606.1	Trans. Coordinator Salary - 26606	3300- PUPIL TRANSPORTATION	31,827	0.40	32,782	0.40	955.00
201.3300.240.370.1.4660.26660.1	Trans. Contracted Service - 26660	3300- PUPIL TRANSPORTATION	20,000	-	17,500		(2,500.00)
201.3300.250.370.1.4660.26651.1	Transportation S/M - 26651	3300- PUPIL TRANSPORTATION	96,460	-	90,000		(6,460.00)
201.3300.250.370.2.4670.26764.1	Sped Vehicle S/M - 26764	3300- PUPIL TRANSPORTATION	500	-	500		-
201.3300.260.370.1.4660.26653.1	Gasoline/Diesel Fuel - 26653	3300- PUPIL TRANSPORTATION	75,000	-	75,000		-
201.3300.260.370.1.4660.26654.1	Trans. Vehicle Insurance - 26654	3300- PUPIL TRANSPORTATION	29,783	-	24,886		(4,897.00)
201.3300.260.370.1.4660.26656.1	Trans. Alcohol & Drug Testing - 26656	3300- PUPIL TRANSPORTATION	175	-	175		-
201.3300.260.370.1.4660.26657.1	Trans. Staff Development - 26657	3300- PUPIL TRANSPORTATION	750	-	750		-
201.3300.260.370.1.4660.26661.1	Knox Trail Heating - 26661	3300- PUPIL TRANSPORTATION	-	-	-		-
201.3300.260.370.2.4670.26751.1	SPED CASE Trans. Contracted Services - 26751	3300- PUPIL TRANSPORTATION	680,355	-	756,724		76,369.00

Account	Description	DESE FUNCTION	FY26 Adopted Budget	FY26 Budget FTE	FY27 Final Budget	FY27 Requested FTE	Variance FY27 v FY26
201.3300.260.370.2.4670.26752.1	SPED OTHER Trans. Contracted Services - 26752	3300- PUPIL TRANSPORTATION	37,874	-	45,000		7,126.00
201.3300.260.370.2.4670.26763.1	Sped Vehicle Insurance - 26763	3300- PUPIL TRANSPORTATION	1,648	-	1,813		165.00
201.3300.260.910.9.4690.26952.1	Trans Electricity - 26952	3300- PUPIL TRANSPORTATION	9,776	-	9,776		-
201.3510.110.370.9.2310.23101.1	Athletics Director Salary - 23101	3510- ATHLETICS	224,800	2.00	231,544	2.00	6,744.00
201.3510.110.370.9.2310.23102.1	Coaches Salary - 23102	3510- ATHLETICS	537,099	-	553,212		16,113.00
201.3510.110.370.9.2310.23103.1	Trainers Salary - 23103	3510- ATHLETICS	159,623	2.00	164,412	2.00	4,789.00
201.3510.120.370.9.2310.23106.1	Athletics Dept. Clerical Sal. - 23106	3510- ATHLETICS	28,500	0.50	36,095	0.50	7,595.00
201.3510.130.370.9.2310.23105.1	Athletics Drivers Salary - 23105	3510- ATHLETICS	108,318	-	111,567		3,249.00
201.3510.260.370.9.2310.23152.1	Officials - 23152	3510- ATHLETICS	-	-	-		-
201.3510.260.370.9.2310.23153.1	Facilities Rental - 23153	3510- ATHLETICS	15,000	-	15,000		-
201.3520.110.370.9.2330.23301.1	Co-Curricular Professional Salary - 23301	3520- OTHER STUDENT BODY ACTIVITIES	284,620	-	298,000		13,380.00
201.3520.130.370.9.2330.23302.1	Radio Station Mgr. Salary - 23302	3520- OTHER STUDENT BODY ACTIVITIES	95,961	1.00	99,739	1.00	3,778.00
201.3520.130.370.9.2330.23303.1	Radio Station Staff Assists - 23303	3520- OTHER STUDENT BODY ACTIVITIES	18,583	0.50	19,141	0.50	558.00
201.3520.240.370.9.2330.21257.1	Audio Visual Contract Services-21257	3520- OTHER STUDENT BODY ACTIVITIES	6,700	-	6,900		200.00
201.3520.250.370.9.2330.21254.1	Audio Visual S/M-21254	3520- OTHER STUDENT BODY ACTIVITIES	1,000	-	3,000		2,000.00
201.3520.250.370.9.2330.23351.1	Co-Curricular S/M - 23351	3520- OTHER STUDENT BODY ACTIVITIES	30,000	-	33,000		3,000.00
201.3520.260.370.9.2330.23352.1	Co-Curricular Fees - 23352	3520- OTHER STUDENT BODY ACTIVITIES	33,907	-	31,874		(2,033.00)
201.3520.260.370.9.2330.62057.1	Speech and Debate - 62057	3520- OTHER STUDENT BODY ACTIVITIES			4,000		4,000.00
201.3600.130.370.1.2400.24002.1	Campus Monitor Salary - 24002	3600- CAMPUS SECURITY	86,426	2.38	82,641	2.38	(3,785.00)
201.3600.240.370.1.4630.24003.1	Campus Security Contracted Services - 24003	3600- CAMPUS SECURITY	1,500	-	2,500		1,000.00
201.4110.130.370.9.4620.26201.1	Bldg. Serv. Workers Salary - 26201	4110- CUSTODIAL SERVICES	603,443	9.00	601,822	9.00	(1,621.00)
201.4110.130.370.9.4620.26202.1	Bldg. Serv. Workers Overtime - 26202	4110- CUSTODIAL SERVICES	109,232	-	112,508		3,276.00
201.4110.130.370.9.4620.26203.1	Ripley Bldg. Serv. Wkr. Salary - 26203	4110- CUSTODIAL SERVICES	32,665	0.40	30,900	0.40	(1,765.00)
201.4110.130.370.9.4620.26204.1	Ripley Bldg. Serv. Wkr. Overtime - 26204	4110- CUSTODIAL SERVICES	4,500	-	6,180		1,680.00
201.4110.250.370.9.4620.26251.1	Bldg. Serv. Wkr. S/M - 26251	4110- CUSTODIAL SERVICES	22,500	-	47,500		25,000.00
201.4120.260.370.9.4680.26851.1	CCHS Heating - 26851	4120- HEATING OF BUILDINGS	132,080	-	134,000		1,920.00
201.4120.260.370.9.4680.26853.1	Trans. Repair Heating - 26853	4120- HEATING OF BUILDINGS	8,431		8,431		-
201.4120.260.910.9.4680.26852.1	Ripley Heating - 26852	4120- HEATING OF BUILDINGS	22,561	-	24,000		1,439.00
201.4130.260.370.9.4690.26951.1	CCHS Electricity - 26951	4130- UTILITIES/OTHER	485,000	-	495,000		10,000.00
201.4130.260.370.9.4690.26960.1	CCHS Water/Sewer - 26960	4130- UTILITIES/OTHER	43,000	-	50,000		7,000.00
201.4130.260.370.9.4690.26970.1	Telephone - 26970	4130- UTILITIES/OTHER	57,786	-	57,786		-
201.4130.260.910.9.4690.26952.1	Ripley Electricity - 26952	4130- UTILITIES/OTHER	37,905	-	30,000		(7,905.00)
201.4130.260.910.9.4690.26961.1	Ripley Water/Sewer - 26961	4130- UTILITIES/OTHER	4,500	-	4,500		-
201.4200.120.370.9.4640.26405.1	Maintenance Clerical Salary - 26405	4200- MAINTENANCE/BUILDINGS&GROUNDS	4,675	0.12	4,794	0.12	119.00
201.4200.130.370.9.4640.26401.1	Maintenance Manager Salary - 26401	4200- MAINTENANCE/BUILDINGS&GROUNDS	61,188	0.40	57,680	0.40	(3,508.00)
201.4200.130.370.9.4640.26402.1	Maintenance Salary - 26402	4200- MAINTENANCE/BUILDINGS&GROUNDS	223,161	2.40	216,737	2.40	(6,424.00)
201.4200.130.370.9.4640.26403.1	Maintenance Overtime - 26403	4200- MAINTENANCE/BUILDINGS&GROUNDS	20,000	-	20,000		-
201.4200.130.370.9.4640.26404.1	Maint. Supplemental Labor - 26404	4200- MAINTENANCE/BUILDINGS&GROUNDS	16,000	-	16,000		-
201.4200.260.370.9.4640.26457.1	Trash Pick-up & Recycling - 26457	4200- MAINTENANCE/BUILDINGS&GROUNDS	44,000	-	45,000		1,000.00
201.4210.240.370.9.4640.26453.1	Maint. Contr. Services - Grounds - 26453	4210- OPERATIONS/GROUNDS	50,000	-	50,000		-
201.4210.240.370.9.4640.26455.1	Maint. Contr. Services - Snow Plow - 26455	4210- OPERATIONS/GROUNDS	25,000	-	20,000		(5,000.00)
201.4210.250.370.9.4640.26451.1	Maintenance S/M - Grounds - 26451	4210- OPERATIONS/GROUNDS	25,600	-	22,000		(3,600.00)

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201.4220.240.370.9.4640.26454.1	Maint. Contr. Services - Buildings - 26454	4220- OPERATIONS/BUILDINGS	175,000	-	180,000		5,000.00
201.4220.250.370.9.4640.26452.1	Maint. S/M - Buildings - 26452	4220- OPERATIONS/BUILDINGS	85,000	-	85,000		-
201.4230.240.370.9.2350.23554.1	Copier Maintenance - 23554	4230- MAINT. /EQUIPMT - VEHICLES	4,000	-	14,000		10,000.00
201.4230.250.370.9.4650.26551.1	Maintenance S/M - Vehicles - 26551	4230- MAINT. /EQUIPMT - VEHICLES	-	-	10,000		10,000.00
201.4230.260.370.9.4650.26554.1	Maintenance Gasoline - 26554	4230- MAINT. /EQUIPMT - VEHICLES	7,800	-	8,000		200.00
201.4230.260.370.9.4650.26555.1	Maint. Vehicle Insurance - 26555	4230- MAINT. /EQUIPMT - VEHICLES	2,666	-	2,933		267.00
201.4230.260.900.9.4630.26367.1	I.T. Vehicle Maint. - 26367	4230- MAINT. /EQUIPMT - VEHICLES	525	-	525		-
201.4230.260.900.9.4630.26368.1	I.T. Gasoline - 26368	4230- MAINT. /EQUIPMT - VEHICLES	375	-	375		-
201.4230.260.900.9.4630.26369.1	I.T. Vehicle Ins. - 26369	4230- MAINT. /EQUIPMT - VEHICLES	475	-	523		48.00
201.4400.130.900.9.4630.16302.1	Tech Infrastructure, IT Network Manager Salary	4400- NETWORKING/TELECOMMUNICATIONS	121,081	1.00	124,801	1.00	3,720.00
201.4400.130.370.9.4630.26303.1	Tech Infrastructure, IT Support Analyst Salary	4400- NETWORKING/TELECOMMUNICATIONS	425,246	4.47	438,507	4.47	13,261.00
201.4400.260.370.9.4630.26356.1	I.T. Services Networking - 26356	4400- NETWORKING/TELECOMMUNICATIONS	-	-	-		-
201.4450.240.370.9.4630.26356.1	Tech Infrastructure Other, Network & Internet Srvc	4400- NETWORKING/TELECOMMUNICATIONS	123,290	-	134,615		11,325.00
201.5100.110.370.1.2340.23401.1	Sick Leave - Instructional - 23401	5100- RETIREMENT BENEFITS	15,000		15,000		-
201.5100.110.370.1.2340.23403.1	Early Retirement Incentive - 23403	5100- RETIREMENT BENEFITS	-	-	-		-
201.5100.260.370.9.5820.28251.1	Retirement - 28251	5100- RETIREMENT BENEFITS	867,980	-	894,019		26,039.00
201.5200.260.370.9.5810.28151.1	Workers' Compensation - 28151	5200- INSURANCE	195,000	-	195,000		-
201.5200.260.370.9.5810.28153.1	FICA Medical Insurance - 28153	5200- INSURANCE	378,440	-	390,000		11,560.00
201.5200.260.370.9.5810.28154.1	Unemployment Compensation - 28154	5200- INSURANCE	25,000	-	25,000		-
201.5200.260.370.9.5810.28155.1	Hospital/Life Insurance - 28155	5200- INSURANCE	1,988,952	-	2,286,836		297,884.00
201.5200.260.370.9.5810.28156.1	Social Security Tax - 28156	5200- INSURANCE	-	-	-		-
201.5200.260.370.9.5810.28163.1	Retiree Medical Insurance - 28163	5200- INSURANCE	385,454	-	418,639		33,185.00
201.5200.260.370.9.5810.28164.1	OPEB Trust Contribution - 28164	5200- INSURANCE	375,000	-	89,000		(286,000.00)
201.5260.260.370.9.5810.28157.1	Public Liability Insurance - 28157	5260- NON-EMPLOYEE INSURANCE	171,000	-	188,100		17,100.00
201.5260.260.370.9.5810.28158.1	Sch. Comm. Prof. Liability - 28158	5260- NON-EMPLOYEE INSURANCE	15,995	-	17,595		1,600.00
201.5260.260.370.9.5810.28159.1	Nurses Liability Ins. - 28159	5260- NON-EMPLOYEE INSURANCE	-	-	-		-
201.5350.260.900.2.1201.23153.1	Property Lease/Rental - TBD	5350 - Rental Lease of Buildings	31,122	-	32,211		1,089.00
201.5500.240.370.9.5840.28452.1	Audit Contract - 28452	5500- OTHER FIXED COSTS	49,000	-	49,000		-
201.5500.260.370.9.5840.28453.1	Banking Services - 28453	5500- OTHER FIXED COSTS	3,090	-	3,090		-
201.5500.260.370.9.5840.28454.1	Treasurer Bonds - 28454	5500- OTHER FIXED COSTS	600	-	600		-
201.5500.260.900.9.5840.28451.1	Postage - 28451	5500- OTHER FIXED COSTS	9,100	-	9,100		-
201.6200.240.370.9.6207.62053.1	Radio Station Licenses - 62053	5500- RADIO STATION	-	-	-		-
201.7300.260.370.1.1220.22254.1	Applied Tech. New Equipment - 22254	7300- ASSETS/NEW EQUIPMENT	4,427	-	4,237		(190.00)
201.7300.260.370.2.1200.22063.1	SPED New Equipment - 22063	7300- ASSETS/NEW EQUIPMENT	-	-	8,000		8,000.00
201.7300.260.370.2.1200.22063.1	Special Ed Instructional Equipment - 22063	7300- ASSETS/NEW EQUIPMENT	8,000	-	11,000		3,000.00
TBD - Create New FY27 Account	Capital - Vehicle Acquisition	7300- ASSETS/NEW EQUIPMENT			150,000		150,000.00
TBD - Create New FY27 Account	Capital - Building Improvements	7300- ASSETS/NEW EQUIPMENT			29,000		29,000.00
TBD - Create New FY27 Account	Capital - Grounds Improvements	7300- ASSETS/NEW EQUIPMENT			107,000		107,000.00
201.7400.260.370.1.1010.20155.1	Art Replacement Equipment - 20155	7400- ASSETS/REPLACEMENT EQUIPMENT	4,295	-	9,995		5,700.00
201.7400.260.370.1.1150.21556.1	Music Replacement Equipment - 21556	7400- ASSETS/REPLACEMENT EQUIPMENT	9,840	-	9,000		(840.00)
201.7400.260.370.9.4640.26459.1	Maint. Replacement Equipment - 26459	7400- ASSETS/REPLACEMENT EQUIPMENT	-	-	-		-
201.7600.260.370.1.4660.26659.1	Trans. Vehicle Replacement - 26659	7600- VEHICLE REPLACEMENT	340,000	-	345,000		5,000.00
201.8100.260.370.9.5800.28076.1	H.S. '16 Landfill - BAN Principal - 28076	8000 - DEBT SERVICE	188,508	-	-		(188,508.00)
201.8100.260.370.9.5800.28076.1	H.S. '16 Access Road - BAN Principal - 28076	8000 - DEBT SERVICE	41,492	-	115,000		73,508.00
201.8100.260.370.9.5800.28078.1	H.S. '16 Building - Principal - 28078	8000 - DEBT SERVICE	115,000	-	115,000		-

Account	Description	DESE FUNCTION	FY26 Adopted Budget	FY26 Budget FTE	FY27 Final Budget	FY27 Requested FTE	Variance FY27 v FY26
201.8200.260.370.9.5800.28051.1	Debt Service Banking - 28051	8000 - DEBT SERVICE	-	-	-		-
201.8200.260.370.9.5800.28068.1	H.S. '13 Building - Principal - 28068	8000 - DEBT SERVICE	1,130,000	-	1,130,000		-
201.8200.260.370.9.5800.28069.1	H.S. '13 Building - Interest - 28069	8000 - DEBT SERVICE	484,750	-	428,250		(56,500.00)
201.8200.260.370.9.5800.28072.1	H.S. '15 Building - Principal - 28072	8000 - DEBT SERVICE	1,300,000	-	1,300,000		-
201.8200.260.370.9.5800.28073.1	H.S. '15 Building - Interest - 28073	8000 - DEBT SERVICE	447,967	-	414,474		(33,493.00)
201.8200.260.370.9.5800.28077.1	H.S. '16 BAN Landfill - Interest - 28077	8000 - DEBT SERVICE	9,237	-	-		(9,237.00)
201.8200.260.370.9.5800.28079.1	H.S. '16 Building - Interest - 28079	8000 - DEBT SERVICE	36,250	-	33,950		(2,300.00)
201.8100.260.370.9.5800.28076.1	H.S. '16 Access Road - BAN Interest - 28076	8000 - DEBT SERVICE	41,830	-	32,487		(9,343.00)
201.9110.260.370.9.5830.28351.1	School Choice Assessment - 28351	9000 - OUT OF DISTRICT PROGRAMS	34,173	-	40,658		6,485.00
201.9120.260.370.9.5830.28352.1	Charter School Assessment - 28352	9000 - OUT OF DISTRICT PROGRAMS	59,737	-	107,108		47,371.00
201.9130.260.370.9.5830.28353.1	Special Education Assessment - 28353	9000 - OUT OF DISTRICT PROGRAMS	32,196	-	32,682		486.00
201.9200.260.370.2.1200.22060.1	Out-of-State Tuitions - 22060	9000 - OUT OF DISTRICT PROGRAMS	-	-	-		-
201.9300.260.370.2.1200.22061.1	Non-Public Tuitions - 22061	9000 - OUT OF DISTRICT PROGRAMS	3,288,865	-	3,454,751		165,886.00
201.9400.260.370.2.1200.22062.1	Collaborative Tuitions - 22062	9000 - OUT OF DISTRICT PROGRAMS	714,429	-	451,397		(263,032.00)
201.9900.260.900.2.1200.22068.1	Circuit Breaker/IDEA Offset - 22068	9900- CIRCUIT BREAKER OFFSET	(1,720,000)	-	(2,000,000)		(280,000.00)
		TOTAL BUDGET	40,384,952	225.00	40,887,524	220.86	502,572.00
							1.24%