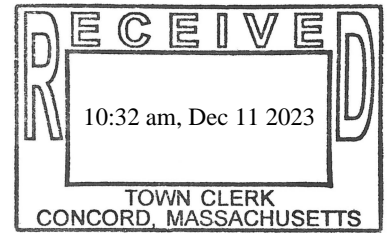




**Town of Concord**  
Finance Committee  
22 Monument Square  
Concord, Massachusetts 01742-0535



**Concord Finance Committee Agenda -  
December 14, 2023, at 7:00PM**

**Hybrid Meeting:**

**Select Board Conference Room, Town House, 2<sup>nd</sup> Floor, 22 Monument Square, and  
via Zoom:**

Join Zoom Meeting

<https://us02web.zoom.us/j/82859721735?pwd=aWVVOEV3cjJhMUNReFhwS1F4U0svZz09>

Meeting ID: 828 5972 1735  
Passcode: 245317

**Agenda**

1. Call to Order
2. Draft Warrant Article on Publication of Finance Committee Guidelines
3. Concord 250 Executive Committee Update on Warrant Article (15 minutes)
4. Planning Board Update on MBTA Communities Act (20 minutes)
5. FY 2025 Budget Requests (45 minutes)
  - a. Concord-Carlisle Regional School District
  - b. Concord Public Schools
6. Public Comment
7. Update on Follow Up Items
8. Finance Committee Liaison Update
9. Approve Meeting Minutes (as may be available)
10. Correspondence
11. Review Follow Up Items
12. Adjourn

**Reminders:**

• **Next Meeting:**

*January 18 (Thursday) 7:00pm - regular meeting*

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## **2. Draft Warrant Article on Publication of Finance Committee Guidelines**

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**Suggested text for warrant article dealing with Finance Committee Guidelines:**

**ARTICLE XX.** To determine whether the Town will vote to amend the Finance Committee Bylaw to add the following as new Section 4:

The Finance Committee shall annually establish budget guidelines for the next fiscal year for the Select Board, the Concord Public School Committee, and the Concord-Carlisle Regional School Committee. The Finance Committee may determine whether to establish one guideline for all three entities or separate guidelines for each entity. The Finance Committee will publish said guideline or guidelines on the Town website no later than five (5) weeks before the scheduled close of the warrant. The guidelines may be expressed as either a percentage change from the prior year budget(s) or in absolute dollars.

**Explanation:**

The current Finance Committee Bylaw\* does not mention the Finance Committee's role in setting guidelines for the three Town budgeting entities (the Town, Concord Public Schools and Concord-Carlisle Regional High School). The Finance Committee's role in establishing guidelines was addressed in a policy adopted in Article 4 at the 1976 Town Meeting, which stated that the Committee "shall annually establish a guideline for budget increases to be considered in planning by the Board of Selectmen, the Concord Public School Committee and the Concord-Carlisle Regional School Committee and will publish said guideline in the local press prior to November 30 of the previous fiscal year." At the 2021 Town Meeting, that policy was superseded by a new policy which read as follows: "The Finance Committee shall annually establish budget guidelines for the next fiscal year for the Select Board, the Concord Public School Committee and the Concord-Carlisle Regional School Committee and will publish said guidelines on the Town website no later than five (5) weeks before the scheduled close of the warrant." The purpose of the 2021 policy was to reflect the Finance Committee's then established practice of doing separate guidelines for each budgeting entity and to tie the due date of the guidelines to the scheduled close of the warrant for each Town meeting.

The Finance Committee recommends this change to make clearer that the Committee has the flexibility to establish one guideline for total spending subject to guidelines by the three budgeting entities or to establish a guideline for each of the budget entities separately. This will give the Committee the flexibility to address specific circumstances that may arise in the future. For example, the Town might change its current practice of having each of the three budgeting entities present its budget in a separate warrant article to the different practice (used in many other towns) of having a single, omnibus budget article.

We propose making this change in the Finance Committee Bylaw rather than by adopting another policy so that it is clear and can be easily located by future committees as well as other interested citizens.

\*Copy of Finance Committee Bylaw is attached.

## **Bylaw—Finance Committee**

### **Section 1.**

At the annual Town Meeting to be held in the year 1922 and before the final adjournment thereof, there shall be appointed by the Moderator a Finance committee consisting of fifteen members. Five members of such committee shall be appointed to serve for a term of three years; and five members shall be appointed to serve for a term of two years; and five members shall be appointed to serve for a term of one year. At each annual Town Meeting after the annual meeting of the year 1922, the Moderator shall appoint five members of such committee to serve for a period of three years. Except in case of death, resignation or removal from office, each member of the committee shall hold office until the final adjournment of the annual Town Meeting of the year in which his term of office expires. Said committee shall at all times consist of fifteen members, and vacancies occurring therein, otherwise than by expiration of the term of office, shall be filled by the Town Moderator. No member of such committee shall be an officer of the Town or a member of any board of the Town.

### **Section 2.**

The Finance Committee shall meet and organize as soon as practicable each year after the final adjournment of the annual Town Meeting and at such organization meeting shall elect a chairman and a clerk.

### **Section 3.**

When the warrant for a Town Meeting contains any article or articles under which an appropriation or expenditure of money or the disposition of any property of the Town may be made, the Finance Committee shall consider such article or articles after giving one or more public hearings thereon and shall report in print its recommendations to such Town Meeting. The recommendations of the Finance Committee concerning any articles in the warrant for an annual Town Meeting shall be printed and distributed to the voters of the Town not less than seven days before such meeting. The Finance Committee may consider and report upon any other article in any warrant issued for a Town Meeting whenever in the opinion of a majority of the committee such consideration and report seem advisable for the best interests of the Town. The Finance Committee may carry on its inquiries and investigations through such sub-committees as it may create and the committee shall determine the method by which such sub-committee shall be selected.

Article 8, Town Meeting, March 1921  
MGL, Ch. 39, §16  
Administrative Code, 5/11/1970  
Charter, §2C



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22 Monument Square  
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# **3. Concord 250 Executive Committee Update on Warrant Article (15 minutes)**

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## **Town of Concord**

Finance Committee  
22 Monument Square  
Concord, Massachusetts 01742-0535

### **Concord Finance Committee Agenda - December 14, 2023, at 7:00PM**

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# **4. Planning Board Update on MBTA Communities Act (20 minutes)**

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## 1. How much is the overall Concord250 budget, and what portion is for public safety?

The Concord 250 budget is based on the \$700,000 of municipal funds currently committed to the celebration effort. The accompanying Budget Plan (version 4) indicates the major categories of anticipated expenditures and their respective portion of the \$700,000 Budget. For example, the "Public Safety and Security" allocation represents 53% of the proposed budget. Also, the Communications category includes the funds (\$50,000) that are committed to the implementation of the Select Board approved Inter-Municipal Agreement with Arlington, Concord, Lexington and Lincoln.

Please note that the total proposed budget for Public Safety and Security amounts to \$725,000. As a result, we propose that the additional funding needed for this purpose in the amount of \$350,000 be addressed through a Warrant Article presented at the 2024 Annual Town Meeting.

The Finance Committee has also seen in earlier versions of the proposed 250 Budget aspirational expenditures for other major categories of activities. We anticipate that such funding aspirations may be addressed through other public (e.g., Community Preservation Act) and private (e.g., grants, contributions) fundraising.

## 2. What does "Public Safety" mean and include?

Public Safety includes all assets and resources, including personnel, to fully execute the Event Action Plan that is developed pursuant to the FEMA ICS 300 Event Action Planning Process and to staff the organizational structure as defined by the FEMA ICS Organizational Structure and Elements. The structure and elements that have thus far been identified as core elements of the Event Action Plan include, but are not limited to, the following:

- \* Crowd control devices
- \* Traffic control devices
- \* Full activation of all public works personnel and equipment on or about April 17, 2025 to April 20, 2025
- \* Full activation of all police department personnel and equipment on or about April 17, 2025 to April 20, 2025
- \* Full activation of all fire department personnel and equipment on or about April 17, 2025 to April 20, 2025.
- \* Activation of public works mutual aid assets and personnel on or about April 17, 2025 to April 20, 2025.



- \* Activation of police mutual aid assets and personnel on or about April 17, 2025 to April 20, 2025. (100 or more police officers)
- \* Activation of fire mutual aid assets and personnel on or about April 17, 2025 to April 20, 2025.
- \* Staffing and deployment of additional fire rescue/ambulance vehicles (amount TBD)
- \* Staging of regional fire department hazardous materials/explosive device teams (amount and details TBD)
- \* Staging of police SWAT teams (amount and details TBD)
- \* Staging of police units/teams trained in accordance with the USDOJ First Amendment Recommendations for State and Municipal Police and any other guidance by town counsel or other entities of proper jurisdiction. The purpose of these teams will be to ensure the constitutional rights of all protesters and counter-protesters while also ensuring for a safe and peaceful celebration for all residents and visitors.
- \* Deployment of commercial vehicles (i.e., driverless dump trucks) at strategic locations to prevent vehicular attacks.
- \* Demobilization of all assets and resources and tasks required to return our community to baseline (i.e., traffic, detour/outer perimeter demobilization, parade route clean up, etc.)

Please note, given that the Event Action Planning is ongoing and incomplete, the above list is solely for the purpose of responding to the question and is not a complete list of assets and resources required to execute the plan. Once the plan is complete, approved and published the 250 Executive Committee and the relevant department heads will be able to provide more specificity.

**3. What is the breakdown for the \$500,000 Warrant Article request -- basis for the estimate? Is this contingent on not receiving state/federal funds?**

As noted above, our revised Budget anticipates an additional funding need of \$350,000. This Budget is not contingent upon state and/or federal funding. We are, however, pursuing state special legislation to supplement or offset funding for public safety. Final state legislative action on the proposal is not expected until the spring or summer of 2024.

*Please see the attachment for a breakdown of expenses among Concord Public Works, Concord Police Department, Concord Fire Department and Mutual Aid Assets.*

**4. What is the funding source for the \$500,000 Warrant Article?**



We propose that a \$350,000 Warrant Article funding request utilizing "Free Cash" be offered by the Select Board at the 2024 Annual Town Meeting

### **5. Who will oversee the spending authorizations?**

All the available municipal funds for Concord 250 will be overseen by the Concord Town Manager or designee. This will include the implementation of the Inter-Municipal Agreement with the towns of Arlington, Concord, Lexington and Lincoln. Moreover, the Concord 250 Finance and Fundraising Subcommittee will be regularly (at least monthly) monitoring and reporting to the 250 Executive Committee on the status of the 250 Budget.

The Concord 250 Corporation has recently sought a 501(3)(c) nonprofit status designation from the US Internal Revenue Service. The receipt and disbursement of private monies received by the Corporation in support the Concord 250 activities will be managed by the nonprofit corporation directors who are all currently members of the 250 Executive Committee. They, in turn, will regularly review with the 250 Executive Committee as well as the Town Manager the status of the funds received and utilized. All monies to be spent by the Concord 250 Corporation will be fully vetted and in alignment with the focus and goals of the 250 Executive Committee and the themes of the celebration.

### **6. What is the status of attempts to seek private donations, state and federal monies to fund the Concord 250 Budget?**

Aside from public safety and security funding, alternative sources of funding are actively being pursued for the other major categories of Concord 250 activities. As noted above, this will include both public and private sources. For example, grants for history and education and permanent memorials have been received or are actively being pursued. Producing and selling commemorative coins (as was done in 1975) is being actively explored. Funding solicitations of Concord based businesses and local philanthropists will commence in January, 2024. A town wide solicitation of all residents is anticipated immediately after Patriot Day events in 2024 as well as the end of calendar year 2024.

CONCORD 250 EXECUTIVE COMMITTEE  
 PRELIMINARY BUDGET PLAN V.4  
 12/07/2023

<b><u>Focus Areas</u></b>		<b>Currently Available Funds</b>	<b>Percentage of total budget</b>
Communications		\$ 75,000.00	10.7%
Programs		\$ 150,000.00	21.4%
Hospitality		\$ 25,000.00	3.2%
Public safety*		\$ 375,000.00	53%
Memorial		\$ 75,000.00	10.7%
Parade		Incorporate into town Public Parade and Ceremonies Account for FY 2025 budget	0%
<b><u>Total</u></b>		<b>\$ 700,000.00</b>	<b>100%</b>

\*We propose additional funding as a Warrant Article at 2024 Town Meeting in the amount of \$350,000 that will provide the funds (\$725,000) that will be necessary for Public Safety and Security

Concord April, 19 2025 Patriot's Day Parade  
Public Safety/Public Works

	FY 2025	FY 2025		Notes
	Personnel	Expenses	Total	
Public Works	\$75,000	\$100,000	\$175,000	Includes pre-parade route/viewing area/portable toilet stations and preparation and post parade route service and demobilization/cleanup tasks
Police Department	\$200,000	\$50,000	\$250,000	Project expenses related to traffic/crowd control/venue access control/communications
Fire Department	\$135,000	\$35,000	\$170,000	Projected expenses related to fire/rescue operational supplies (fuel, gear, etc.), first aid and replenishment of deployed assets
Mutual Aid Assets	\$130,000		\$130,000	Polic/Fire/Public Works Mutual Aid Support
		<b><u>Total</u></b>	<b><u>\$725,000</u></b>	



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## **5. FY 2025 Budget Requests (45 minutes)**

- a. Concord-Carlisle Regional School District**
- b. Concord Public Schools**

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# FY25 CCRSD SUPERINTENDENT'S RECOMMENDED BUDGET

December 5, 2023

Presentation to Concord School Committee

# Budget Process Overview

**ZERO BASED BUDGETS**

- Build from ground up, re-evaluate each line item each year
- Built by principals / administrators

**Town Budget Process**

- “Guidelines” established by Town of Concord, communication with Carlisle



**PRELIMINARY FY25 BUDGET + OPEN HEARING (DECEMBER 2023)**

Present to School Committee, and share with Town officials

**Feedback loop**

- Town officials
- SCOM

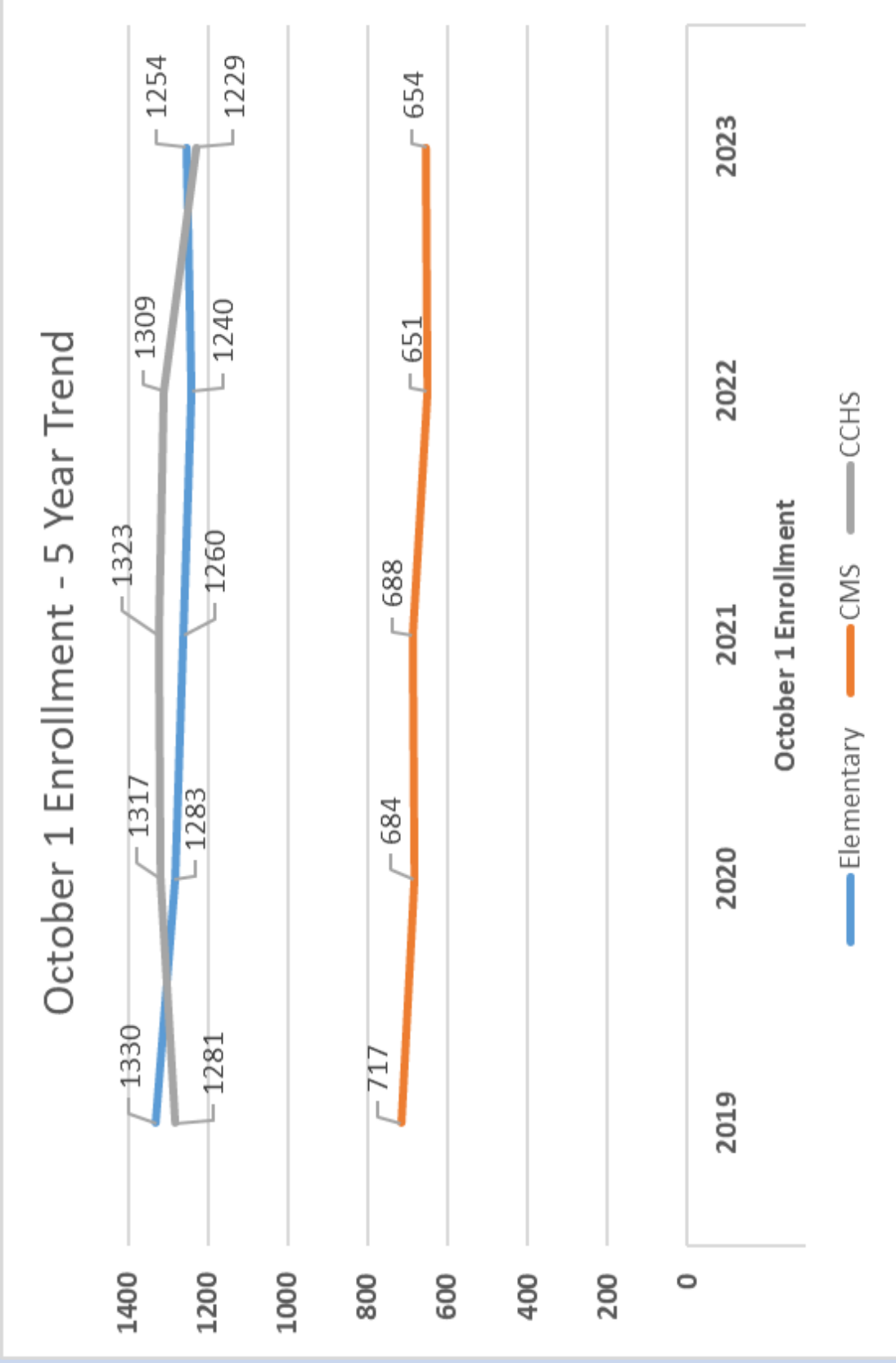
**Review & Revise**

**New information (Jan)**

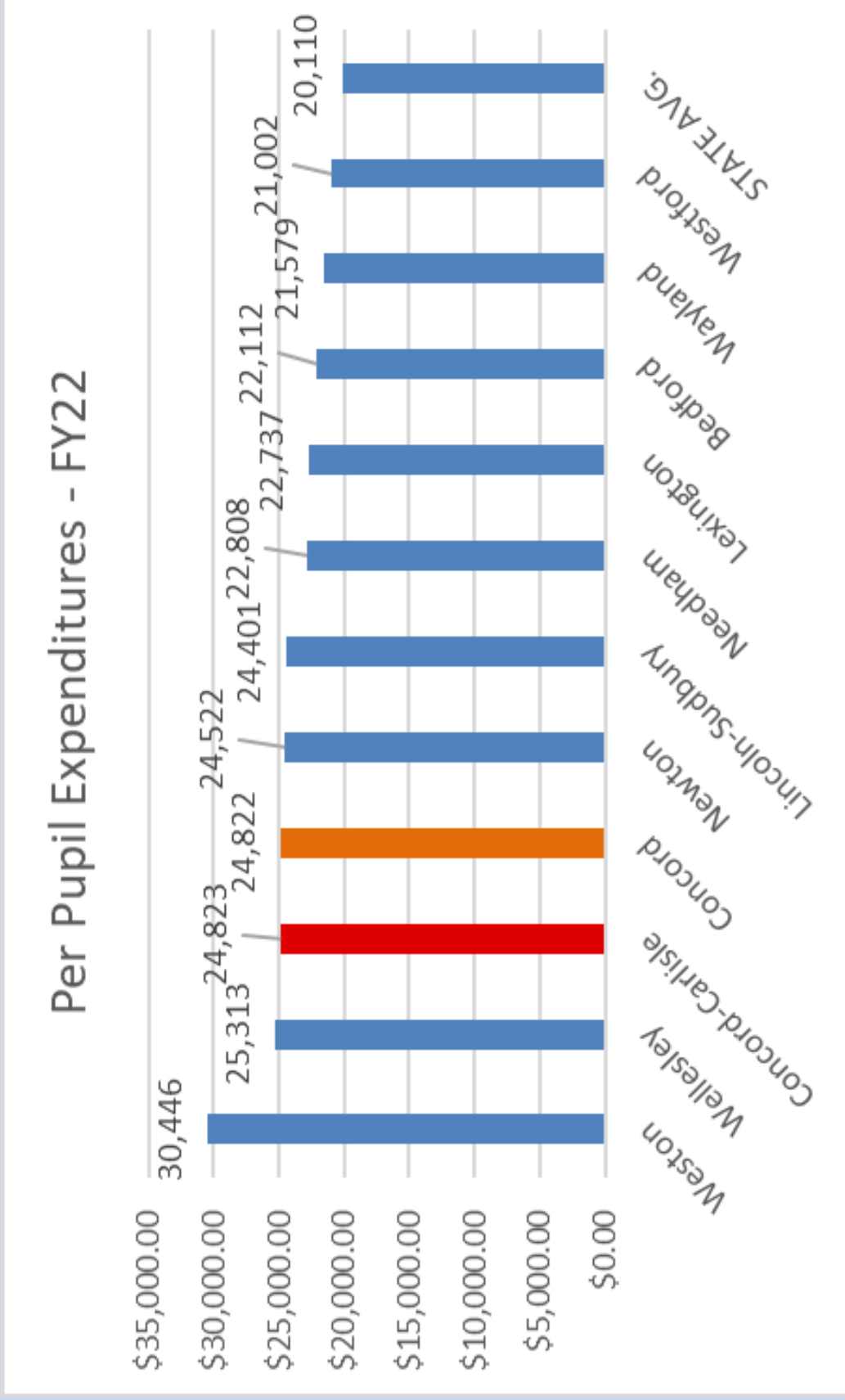
- State Aid (Ch. 70, et al)
- Expense/service changes

**REVISED FY25 BUDGET (AS NEEDED)**

# Student Enrollment Trends FY19 – FY23



# Per Pupil Expenditure Data



# Budget Process Overview and Objectives

- Maintain existing programs and supports to students
- Support Strategic Plan initiatives
- Meet legal mandates for special education, and homelessness

# Budget Summary

- FY25 Proposed Budget is \$39,085,301, an increase of \$1,274,203, or 3.37% over the FY24 budget

# FY25 CCRSD BUDGET - DESE 1000 FUNCTION

<b>DESE FUNCTION</b>	<b>DESE FUNCTION DESCRIPTION</b>	<b>FY24 REQUESTED BUDGET</b>	<b>FY25 REQUESTED BUDGET</b>	<b>Change (\$) FY25 BUD vs. FY24 BUD</b>	<b>Change (%) FY25 BUD vs. FY24 BUD</b>
<b>1000</b>	<b>DISTRICT ADMINISTRATION</b>	1,626,630	1,701,705	75,075	4.6%
<b>2000</b>	<b>TEACHING &amp; INSTR. SUPPT.</b>	20,492,291	21,019,982	527,690	2.6%
<b>3000</b>	<b>OTHER SCHOOL SERVICES</b>	2,936,055	3,399,887	463,832	15.8%
<b>4000</b>	<b>MAINTENANCE &amp; OPERATIONS</b>	2,098,900	2,324,240	225,340	10.7%
<b>5000</b>	<b>FIXED CHARGES</b>	4,346,715	4,456,572	109,856	2.5%
<b>7000</b>	<b>FIXED ASSETS</b>	356,218	391,900	35,682	10.0%
<b>8000</b>	<b>DEBT SERVICE</b>	4,006,047	3,913,137	(92,910)	-2.3%
<b>9000</b>	<b>OUT OF DISTRICT TUITIONS</b>	1,948,242	1,877,880	(70,362)	-3.6%
	<b>TOTAL</b>	<b>37,811,098</b>	<b>39,085,301</b>	<b>1,274,203</b>	<b>3.37%</b>

# Key Drivers – by DESE 1000 FUNCTION

## District Administration (1000)

- **\$75K, 4.6% increase over FY24 Budget**
  - Admin Software Support \$21.9K (29.0%)
    - Align budget with run rates / actuals in the past couple years
    - Mosyle (\$13K) – Apple mobile device mgmt. and security
- Administrative salaries \$48K (3.6%)

# Key Drivers – by DESE 1000 FUNCTION

## Teaching & Instructional Support [Staffing] (2000)

- **\$369K, 2.0% increase over FY24 Budget**

### Teacher staffing adjustments

- Shifting 0.5 SPED teacher from ESSER-3 funding to budget
- Increasing 1.0 Math, 0.25 Music, 0.25 English
- Decreasing 0.6 Social Studies, 0.7 Special Educ., 0.4 Science, 0.25 World Lang.

### Non-teacher staffing changes

- Add 1.0 FTE for Assistant Principal (hired in FY24)
- Decreasing 3.0 Special Education Instructional Assistants

# Key Drivers – by DESE 1000 FUNCTION

## Teaching & Instructional Support (2000)

### Teaching and Instructional Support [Contractual Services]

- \$78K, 21.1% increase over FY24 Budget
  - \$34K for Calculus Project (DEIB Contract Services)
  - \$26K for Professional Development stipends
  - \$18K for translation services

### Teaching and Instructional Support [Supplies & Materials]

- \$20K, 2.9% net increase over FY24 budget

### Teaching and Instructional Support [Other]

- \$61K, 16.9% increase over FY24 Budget
  - \$29K for Cartwheel mental health software
  - \$21K for textbooks-all disciplines

# Key Drivers – by DESE 1000 FUNCTION

## Other School Services (3000)

- **\$463K, 15.8% increase over FY24 Budget**
  - Add 1.0 FTE Athletic Trainer \$70K
  - Special Ed Transportation \$122K (25%)
  - Regular Ed Transportation \$89K (9.4%)
  - Coaches Salary \$49K (11.3%)
  - Nurses \$37K (10.6%)
  - Co-Curricular Salaries \$27K (10.9%)
  - Co-Curricular Supplies \$20K (400%)

# Key Drivers – by DESE 1000 FUNCTION

## Maintenance and Operations (4000)

- **\$225K, 10.7% increase from FY24 Budget**
  - CCHS Electricity \$129K (37.5%)
  - Maintenance/bldg. service labor costs \$35K (3.6%)
  - Maintenance Contracted Services \$23K (15.3%)
  - Maintenance Supplies \$20K (32.2%)

# Key Drivers – by DESE 1000 FUNCTION

## Fixed Charges (5000)

- **\$110K, 2.5% increase from FY24 Budget**
- Hospital/Life Insurance (active and retiree) \$127K (6.0%)
- Workers' Comp. \$55K (39.3%)
- FICA Med. Insurance \$62K (19.7%)

Offset by reductions in:

- Sick Leave buy back -\$31K (-54.5%)
- OPEB Contribution -\$125K (-22.73%)

# Key Drivers – by DESE 1000 FUNCTION

## Fixed Assets (7000)

- **\$36K, 10% increase from FY24 Budget**
- Applied Technology \$35K
  - Replacing computer lab hardware

# Key Drivers – by DESE 1000 FUNCTION

## Debt Service (8000)

- **-\$93K, -2.3% decrease from FY24 Budget**
- Access Road Bond Anticipation Note (BAN) added in FY25, interest only payments in Year 1 and Year 2
- Other BAN (landfill remediation) is being aggressively paid down, and are on track to be paid off before Access Road principal payments commence
- Existing Bonds related to CCHS Bldg Project are level principal, declining interest, driving the decrease in debt service

# Key Drivers – by DESE 1000 FUNCTION

## Out of District Tuitions (9000)

- **-\$70K, -3.6% decrease from FY24 Budget**
- Gross tuition costs for special education, prior to offsets, decreased from \$3.715M to \$3.541M, equating to (\$174K) decrease (4.69%)
- Budget offsets from Circuit-breaker and IDEA grant decreased by \$82K
  - Circuit-breaker carryover funds offset decreased from (\$1,376,678) to (\$1,275,000)
    - FY24 included \$100K in current year C/B funds
    - IDEA offset increased from (\$425,000) to (\$445,000)
- Charter School Assessment increase of \$19K (93.5%)

# Salaries / Non-Salary accounts Breakout

Expense Type	FY24 BUDGET	FY25 REQUESTED BUDGET	Difference (\$) FY25 BUD vs. FY24 BUD	Difference (%) FY25 BUD vs. FY24 BUD
Salary accts	23,684,575	24,377,536	692,961	2.93%
Non-Salary accts	14,126,523	14,707,765	581,242	4.11%
<b>Total</b>	<b>37,811,098</b>	<b>39,085,301</b>	<b>1,274,203</b>	<b>3.37%</b>

# ESSER FUNDING UPDATE

<u>Entity</u>	<u>Grant Name</u>	<u>Grant Budget</u>	<u>FY20-22 Expense</u>	<u>FY23 Expense</u>	<u>FY24 Projected</u>	<u>FY25 Projected</u>	<u>Grant Deadline</u>
CCRSD	ESSER I (CARES)	297,000	297,000		-		12/31/2021
CCRSD	DESE Emergency Reli-	26,263	26,263				9/30/2022
CCRSD	ESSER II	95,886		95,886			9/30/2023
CCRSD	ARP - IDEA	111,921		83,630	28,291		9/30/2023
CCRSD	ESSER III	193,025		91,487	101,538		9/30/2024
<b>CCRSD TOTAL</b>			<b>724,095</b>	<b>271,003</b>	<b>129,829</b>		

## ESSER III – Use of Funds

- \$163,326 Specialist Teacher (Reading Specialist) – two years
- \$15,000 Summer School Programs – two years
- \$14,699 Required MTRS Contribution
- **\$193,025**

**9/30/2024 grant deadline (early in FY25)**

# Supporting Homeless Students – Financial update

## In District Students

- Estimated FY24 grant funding of \$74K (\$70K state, \$4K federal)
- Uses of grant funds:
  - Instructional assistant
  - Contract services (translation, various other services)
  - Family Coordinator

## Out of District Students (traveling to home district)

- Homeless transportation costs for FY24 are projected to run around \$118K; the district has not budgeted for these costs (\$85K related to Concord shelter)
  - Participating in DESE pilot that will provide more timely reimbursement and via a funding mechanism that allows district to offset costs directly upon reimbursement

## Other Post-Employment Benefits

- OPEB Trust value @ 06/30/2023      \$8,601,590
  - OPEB Liability @ 6/30/2023      \$16,550.654
- 52% Funding Level*
- *Level contributions of \$425K per year for the next five years, during which time the district continues to pay for retiree benefits and make no withdrawals from the OPEB Trust is projected to substantially fund the Trust*  
*(per OPEB Actuaries, Stone Consulting, subject to market returns)*

## FY25 Revenues – Changes from FY24

- Chapter 70 Aid \$88K increase (2.7%)
  - Chapter 71 Aid (\$54K) decrease (-6.3%)
  - Interest Income \$195K increase (244%)
  - Rental Income (\$20K) decrease (-100%)  
**\$209K increase vs. FY24 (4.6%)**
  - *These revenues are based on FY23 actuals and trends/forecasts*
- Excess & Deficiency offset is level to FY24 at \$300K***

# FY25 Assessments

SCOM BUDGET SLIDE	Total	Concord	Carlisle
Total CCRSD Expenditure Budget	39,085,301		
less: Chapter 70 Revenue	-3,351,654		
less: Chapter 71 Revenue	-810,000		
Misc Revenue	-30,000		
Rental Income	0		
Interest	-275,000		
Charter Reimbursement	-1,359		
Utilization of Excess & Deficiency	-300,000		
<b>Total Assessment to Towns - FY25</b>	<b>34,317,288</b>	<b>26,225,271</b>	<b>8,092,016</b>
<b>Assessment to Towns - FY24</b>	<b>33,251,830</b>	<b>25,357,846</b>	<b>7,893,984</b>
<b>\$ Difference</b>	<b>1,065,458</b>	<b>867,426</b>	<b>198,032</b>
<b>% Difference</b>	<b>3.20%</b>	<b>3.42%</b>	<b>2.51%</b>
<b>% of Students - CCHS FY25 (10/1/23)</b>		<b>76.42%</b>	<b>23.58%</b>

# FY25 Assessments

Assessment Comparison w/o Debt	Concord	Carlisle	Total
FY2024	22,302,834	6,942,949	29,245,783
FY2025	23,234,852	7,169,299	30,404,151
<b>Difference</b>	<b>932,018</b>	<b>226,350</b>	<b>1,158,368</b>
	<b>4.18%</b>	<b>3.26%</b>	<b>3.96%</b>

Assessment Comparison w/ Debt Service	Concord	Carlisle	Total
FY2024	25,357,846	7,893,984	33,251,830
FY2025	26,225,271	8,092,016	34,317,288
<b>Difference</b>	<b>867,426</b>	<b>198,032</b>	<b>1,065,458</b>
	<b>3.42%</b>	<b>2.51%</b>	<b>3.20%</b>



# Excess & Deficiency

- Limited to 5% of Operating + Capital Budget (current year)
- Cap = 1,890,555
- FY22 Certified E&D Balance: \$1,651,280
- Add FY23 favorable revenues: \$495,551
- Add FY23 expenditure balance: \$433
- Deduct FY23 Budgeted E&D usage (\$300,000)
- Projected Balance: \$1,847,264
- Projected to be just short of 5.0% cap (98% of cap)

QUESTIONS ?

# REFERENCE SLIDES

# Expenditure Budgets: DESE Categories

- **ADMIN (“1000”)** = SCHOOL COMMITTEE, SUPERINTENDENT, BUSINESS OFFICE, ADMIN TECHNOLOGY, LEGAL SERVICES
- **INSTRUCTIONAL SERVICES (“2000”)** = TEACHING & LEARNING STAFF & MATERIALS, STUDENT SVCS, CLASSROOM INSTRUCTION, TEACHERS, PARAS, PROFESSIONAL DEVELOPMENT, CLASSROOM SUPPLIES, ETC, GUIDANCE, & PSYCHOLOGICAL SVCS
- **OTHER SCHOOL SERVICES (“3000”)** = NURSING, FOOD SERVICE, TRANSPORTATION, STUDENT ACTIVITIES, & ATHLETICS
- **OPERATIONS & MAINTENANCE (“4000”)** = CUSTODIAL SERVICES, UTILITIES, MAINTENANCE OF BUILDINGS / GROUNDS, TECH NETWORK & INFRASTRUCTURE
- **FIXED CHARGES (“5000”)** = LEASES, INSURANCE COSTS, RETIREMENT COSTS, OPEB
- **TUITIONS (“9000”)** = SPED OOD PLACEMENTS, SCHOOL CHOICE, CHARTER TUITION

CCRSD FY25 Line Item Budget (DRAFT) 12-05-2023

Account	Description	DESE FUNCTION	FY24 Budget	FY25 Requested Budget	FY25/FY24 Budget Dif	%
201.1110.120.370.9.3530.25301.1	School Comm. Clerical Salary - 25301	1110 - School Committee	\$ 3,500	\$ 3,605	105	3.00%
201.1110.240.370.9.3530.25354.1	School Comm. Contr. Services - 25354	1110 - School Committee	\$ 1,000	\$ 1,500	500	50.00%
201.1110.250.370.9.3530.25351.1	School Committee S/M - 25351	1110 - School Committee	\$ 1,600	\$ 1,600	0	0.00%
201.1110.260.370.9.3530.25352.1	School Committee Dues - 25352	1110 - School Committee	\$ 7,000	\$ 7,000	0	0.00%
201.1110.260.370.9.3530.25353.1	School Committee Conferences - 25353	1110 - School Committee	\$ 500	\$ 750	250	50.00%
		<b>1110 - School Committee Total</b>		<b>\$ 14,455</b>	<b>855</b>	
201.1210.110.370.9.3510.25101.1	Superintendent's Salary - 25101	1210 - Superintendent	\$ 101,741	\$ 102,398	657	0.65%
201.1210.120.370.9.3510.25102.1	Supt. Support Staff - 25102	1210 - Superintendent	\$ 33,114	\$ 35,422	2,308	6.97%
201.1210.240.370.9.3510.25153.1	Super. Contracted Serv. - 25153	1210 - Superintendent	\$ -	\$ -	0	#DIV/0!
201.1210.250.370.9.3510.25151.1	Supt. S/M - 25151	1210 - Superintendent	\$ 4,600	\$ 4,700	100	2.17%
201.1210.260.370.9.3510.25152.1	Supt. Consultant Contract - 25152	1210 - Superintendent	\$ 5,000	\$ 5,000	0	0.00%
201.1210.260.370.9.3510.25154.1	Supt. Memberships - 25154	1210 - Superintendent	\$ 5,300	\$ 5,500	200	3.77%
201.1210.260.370.9.3510.25156.1	Supt. Prof. Development - 25156	1210 - Superintendent	\$ 2,000	\$ 2,000	0	0.00%
		<b>1210 - Superintendent Total</b>		<b>\$ 155,020</b>	<b>3,265</b>	
201.1230.110.370.1.7220.72201.1	METCO Academic Liason-72201	1230 - Other Administration	\$ -	\$ -	0	#DIV/0!
201.1230.120.370.9.2340.23405.1	Neg. Funds - Non-Bargaining - 23405	1230 - Other Administration	\$ 25,000	\$ 25,000	0	0.00%
		<b>1230 - Other Administration Total</b>		<b>\$ 25,000</b>	<b>0</b>	
201.1410.110.370.9.3510.25106.1	Dir. of Finance & Operations Sal. - 25106	1410 - Business Office	\$ 94,813	\$ 97,658	2,845	3.00%
201.1410.120.370.9.3510.25107.1	Financial Serv. Staff Salary - 25107	1410 - Business Office	\$ 244,708	\$ 256,361	11,653	4.76%
201.1410.240.370.9.3510.25157.1	Toner Service - 25157	1410 - Business Office	\$ 21,186	\$ 21,250	64	0.30%
201.1410.240.370.9.3510.25172.1	Bus. Office Contr. Services - 25172	1410 - Business Office	\$ 4,996	\$ 5,100	105	2.09%
201.1410.250.370.9.3510.25171.1	Bus. Office S/M - 25171	1410 - Business Office	\$ 2,575	\$ 2,600	25	0.97%
201.1410.260.370.9.3510.25174.1	Bus. Office Memberships - 25174	1410 - Business Office	\$ 1,030	\$ 1,050	20	1.94%
201.1410.260.370.9.3510.25175.1	Bus. Office Prof. Development - 25175	1410 - Business Office	\$ 2,060	\$ 2,150	90	4.37%
		<b>1410 - Business Office Total</b>		<b>\$ 386,169</b>	<b>14,801</b>	
201.1420.110.370.9.3510.25108.1	Human Resources Admin. Sal. - 25108	1420 - Human Resources	\$ 54,275	\$ 55,904	1,629	3.00%
201.1420.120.370.9.3510.25109.1	Human Resources Staff Sal. - 25109	1420 - Human Resources	\$ 51,444	\$ 55,099	3,655	7.10%
201.1420.240.370.9.3510.25182.1	Human Resources Contr. Services - 25182	1420 - Human Resources	\$ 13,776	\$ 15,328	1,552	11.27%
201.1420.250.370.9.3510.25181.1	Human Resources S/M - 25181	1420 - Human Resources	\$ 1,442	\$ 1,500	58	4.02%
201.1420.260.370.9.3510.25184.1	Human Resources Memberships - 25184	1420 - Human Resources	\$ 227	\$ 250	23	10.33%
201.1420.260.370.9.3510.25185.1	Human Resources Prof. Development - 25185	1420 - Human Resources	\$ 1,030	\$ 1,030	0	0.00%
201.1420.260.370.9.3510.25186.1	Human Resources Recruiting Exp. - 25186	1420 - Human Resources	\$ 1,030	\$ 1,500	470	45.63%
		<b>1420 - Human Resources Total</b>		<b>\$ 130,611</b>	<b>7,388</b>	
201.1430.260.370.9.3510.25191.1	Legal Services - 25191	1430 - Legal Services	\$ 40,000	\$ 40,000	0	0.00%
		<b>1430 - Legal Services Total</b>		<b>\$ 40,000</b>	<b>0</b>	

Account	Description	DESE FUNCTION	FY24 Budget	FY25 Requested Budget	FY25/FY24 Budget Dif	%
201.1450.110.370.9.4630.26301.1	Dir. of Info. Tech.Salary - 26301	<b>1450 - IT Administration</b>	\$ 83,180	\$ 85,676	2,496	3.00%
201.1450.120.370.9.4630.26304.1	I. T. Services Clerical Sal. - 26304	<b>1450 - IT Administration</b>	\$ 31,978	\$ 32,938	960	3.00%
201.1450.130.370.1.1020.20201.1	Instr. Tech. Specialist - 20201	<b>1450 - IT Administration</b>	\$ 104,449	\$ 111,612	7,163	6.86%
201.1450.130.370.1.1020.20203.1	Inst. Tech Longevity - 20203	<b>1450 - IT Administration</b>	\$ 1,989	\$ 2,043	54	2.71%
201.1450.130.370.9.4630.26302.1	I. T. Unit Ldr. Salary - 26302	<b>1450 - IT Administration</b>	\$ 175,506	\$ 116,652	-58,854	-33.53%
201.1450.130.370.9.4630.26303.1	I.T. Sr. Support Analyst Salary - 26303	<b>1450 - IT Administration</b>	\$ 338,752	\$ 412,172	73,420	21.67%
201.1450.240.900.9.4630.26353.1	Contr. Serv. - Web Page - 26353	<b>1450 - IT Administration</b>	\$ 3,090	\$ 3,090	0	0.00%
201.1450.250.370.9.4630.26351.1	I.T. Services Office S/M - 26351	<b>1450 - IT Administration</b>	\$ 15,450	\$ 17,088	1,638	10.60%
201.1450.260.370.9.4630.26355.1	I. T. Services New Equipment - 26355	<b>1450 - IT Administration</b>	\$ 72,100	\$ 72,100	0	0.00%
201.1450.260.370.9.4630.26363.1	Admin. Software Support - 26363	<b>1450 - IT Administration</b>	\$ 75,190	\$ 97,079	21,889	29.11%
		<b>1450 - IT Administration Total</b>		<b>\$ 950,449</b>	<b>48,765</b>	
201.2110.110.370.2.1200.22001.1	SPED Director Salary - 22001	2110- CURRICULUM DIRECTORS	\$ 71,925	\$ 76,035	4,110	5.71%
201.2110.110.370.2.1200.22401.1	Special Ed Coordinator - 22401	2110- CURRICULUM DIRECTORS	\$ 131,648	\$ 141,022	9,374	7.12%
201.2110.110.370.9.3510.22259.1	DEI Building Leads - 22259	2110- CURRICULUM DIRECTORS	\$ 3,500	\$ 8,125	4,625	132.14%
201.2110.110.370.9.3510.25115.1	Dir. of Teaching/Learning Salary - 25115	2110- CURRICULUM DIRECTORS	\$ 84,515	\$ 86,839	2,324	2.75%
201.2110.110.900.9.3510.25116.1	DEI Director - 15116	2110- CURRICULUM DIRECTORS	\$ 58,721	\$ 60,335	1,614	2.75%
201.2110.120.370.2.1200.22008.1	SPED Clerical Salary - 22008	2110- CURRICULUM DIRECTORS	\$ 120,388	\$ 128,152	7,764	6.45%
201.2110.120.370.9.3510.25104.1	Teach/Learning Support Staff - 25104	2110- CURRICULUM DIRECTORS	\$ 64,955	\$ 66,742	1,787	2.75%
201.2110.130.370.9.3510.22258.1	DEI Intern - 22258	2110- CURRICULUM DIRECTORS	\$ 27,000	\$ 27,000	0	0.00%
201.2110.240.370.9.3510.22260.1	DEI Contract Services - 22260	2110- CURRICULUM DIRECTORS	\$ 30,809	\$ 65,138	34,329	111.43%
201.2110.250.370.2.1200.22051.1	SPED Supervision S/M - 22051	2110- CURRICULUM DIRECTORS	\$ 2,000	\$ 10,000	8,000	400.00%
201.2110.250.370.9.1120.21251.1	Library/Media Office S/M - 21251	2110- CURRICULUM DIRECTORS	\$ 1,458	\$ 1,458	0	0.00%
201.2110.250.370.9.3510.22256.1	DEI Supplies and Materials - 22256	2110- CURRICULUM DIRECTORS	\$ 1,708	\$ 1,412	-296	-17.33%
201.2110.250.370.9.3510.25161.1	Dir T&L S/M - 25161	2110- CURRICULUM DIRECTORS	\$ 865	\$ 865	0	-0.02%
201.2110.260.370.2.1200.22066.1	Special Education Non District Travel - 22066	2110- CURRICULUM DIRECTORS	\$ 1,200	\$ 1,200	0	0.00%
201.2110.260.370.9.3510.22257.1	ADL Training - 22257	2110- CURRICULUM DIRECTORS	\$ 7,000	\$ -	-7,000	-100.00%
201.2110.260.370.9.3510.25164.1	Dir T/L Development - 25164	2110- CURRICULUM DIRECTORS	\$ 2,575	\$ 2,575	0	0.00%
201.2120.240.370.9.7220.72252.1	METCO Contracted Services - 72252	2110- CURRICULUM DIRECTORS	\$ -	\$ -	0	0.00%
201.2120.250.370.9.7220.72254.1	METCO Supplies and Materials - 72254	2110- CURRICULUM DIRECTORS	\$ -	\$ -	0	0.00%
		<b>2110- CURRICULUM DIRECTORS Total</b>		<b>\$ 676,898</b>	<b>66,631</b>	
201.2210.110.370.9.3520.25201.1	Principal's Salary - 25201	2210- PRINCIPALS	\$ 192,078	\$ 380,175	188,097	97.93%
201.2210.110.370.9.3520.25203.1	Asst. Principals Salary - 25203	2210- PRINCIPALS	\$ 311,437	\$ 303,113	-8,324	-2.67%
201.2210.120.370.9.3520.25202.1	Principals Clerical Salary - 25202	2210- PRINCIPALS	\$ 276,238	\$ 281,305	5,067	1.83%
201.2210.250.370.9.3520.25251.1	Principals S/M - 25251	2210- PRINCIPALS	\$ 50,750	\$ 53,805	3,055	6.02%
201.2210.260.370.9.3520.25253.1	Graduation Expenses - 25253	2210- PRINCIPALS	\$ 28,878	\$ 31,895	3,017	10.45%

Account	Description	DESE FUNCTION	FY24 Budget	FY25 Requested Budget	FY25/FY24 Budget Dif	%
201.2210.260.370.9.3520.25254.1	Prin. Prof. Development - 25254	2210- PRINCIPALS	\$ 7,150	\$ 7,508	358	5.01%
		<b>2210- PRINCIPALS Total</b>		<b>\$ 1,057,801</b>	<b>191,270</b>	
201.2220.110.370.1.1050.20502.1	English Dept. Chair Salary - 20502	2220- ACADEMIC DEPT. HEADS	\$ 77,094	\$ 79,214	2,120	2.75%
201.2220.110.370.1.1080.20802.1	World Lang. Dept. Chair Salary - 20802	2220- ACADEMIC DEPT. HEADS	\$ 77,094	\$ 79,214	2,120	2.75%
201.2220.110.370.1.1110.21102.1	Hlth & Fitness Dept. Chair Salary - 21102	2220- ACADEMIC DEPT. HEADS	\$ 77,094	\$ 79,214	2,120	2.75%
201.2220.110.370.1.1140.21402.1	Mathematics Dept. Chair Salary - 21402	2220- ACADEMIC DEPT. HEADS	\$ 77,094	\$ 79,214	2,120	2.75%
201.2220.110.370.1.1180.21802.1	Science Dept. Chair Salary - 21802	2220- ACADEMIC DEPT. HEADS	\$ 78,741	\$ 80,907	2,166	2.75%
201.2220.110.370.1.1190.21902.1	Soc. Studies Dept. Chair Salary - 21902	2220- ACADEMIC DEPT. HEADS	\$ 73,522	\$ 75,544	2,022	2.75%
201.2220.110.370.2.1200.22011.1	Special Education Dept. Head - 22011	2220- ACADEMIC DEPT. HEADS	\$ 73,018	\$ 75,026	2,008	2.75%
201.2220.120.370.1.2400.24001.1	Paras: Dept. Clerical Salary - 24001	2220- ACADEMIC DEPT. HEADS	\$ 133,073	\$ 144,334	11,261	8.46%
		<b>2220- ACADEMIC DEPT. HEADS Total</b>		<b>\$ 692,667</b>	<b>25,937</b>	
201.2305.110.370.1.1010.20101.1	Art Teaching Salary - 20101	2305- CLASSROOM TEACHERS	\$ 628,206	\$ 569,670	-58,536	-9.32%
201.2305.110.370.1.1010.20104.1	Art Longevity - 20104	2305- CLASSROOM TEACHERS	\$ 10,191	\$ 10,470	279	2.74%
201.2305.110.370.1.1050.20501.1	English Teaching Salary - 20501	2305- CLASSROOM TEACHERS	\$ 1,687,276	\$ 1,723,396	36,120	2.14%
201.2305.110.370.1.1050.20503.1	English Longevity - 20503	2305- CLASSROOM TEACHERS	\$ 32,607	\$ 33,504	897	2.75%
201.2305.110.370.1.1070.20701.1	ELL Teaching Salary - 20701	2305- CLASSROOM TEACHERS	\$ 131,770	\$ 135,394	3,624	2.75%
201.2305.110.370.1.1070.20703.1	Reading Specialist - 20703	2305- CLASSROOM TEACHERS	\$ 36,693	\$ 78,416	41,723	113.71%
201.2305.110.370.1.1080.20801.1	World Lang. Teaching Salary - 20801	2305- CLASSROOM TEACHERS	\$ 1,669,984	\$ 1,660,057	-9,927	-0.59%
201.2305.110.370.1.1080.20803.1	World Lang. Longevity - 20803	2305- CLASSROOM TEACHERS	\$ 30,569	\$ 35,609	5,040	16.49%
201.2305.110.370.1.1110.21101.1	Health & Fitness Tch. Salary - 21101	2305- CLASSROOM TEACHERS	\$ 555,786	\$ 582,917	27,131	4.88%
201.2305.110.370.1.1110.21103.1	Hlth & Fitness Longevity - 21103	2305- CLASSROOM TEACHERS	\$ 17,323	\$ 17,799	476	2.75%
201.2305.110.370.1.1140.21401.1	Mathematics Teaching Salary - 21401	2305- CLASSROOM TEACHERS	\$ 2,231,530	\$ 2,435,106	203,576	9.12%
201.2305.110.370.1.1140.21403.1	Mathematics Longevity - 21403	2305- CLASSROOM TEACHERS	\$ 38,721	\$ 39,786	1,065	2.75%
201.2305.110.370.1.1150.21501.1	Music Teaching Salary - 21501	2305- CLASSROOM TEACHERS	\$ 179,510	\$ 184,447	4,937	2.75%
201.2305.110.370.1.1150.21505.1	Music Longevity - 21505	2305- CLASSROOM TEACHERS	\$ 1,988	\$ 2,043	55	2.77%
201.2305.110.370.1.1180.21801.1	Science Teaching Salary - 21801	2305- CLASSROOM TEACHERS	\$ 2,073,753	\$ 2,111,321	37,568	1.81%
201.2305.110.370.1.1180.21803.1	Science Longevity - 21803	2305- CLASSROOM TEACHERS	\$ 40,760	\$ 30,369	-10,391	-25.49%
201.2305.110.370.1.1190.21901.1	Social Studies Teaching Salary - 21901	2305- CLASSROOM TEACHERS	\$ 1,748,797	\$ 1,765,526	16,729	0.96%
201.2305.110.370.1.1190.21903.1	Soc. Studies Longevity - 21903	2305- CLASSROOM TEACHERS	\$ 55,026	\$ 58,639	3,613	6.57%
201.2305.110.370.1.1250.22501.1	Theatre Arts Teaching Salary - 22501	2305- CLASSROOM TEACHERS	\$ 29,878	\$ 30,699	821	2.75%
201.2305.110.370.1.2340.23402.1	Professional Contingency - 23402	2305- CLASSROOM TEACHERS	\$ 10,000	\$ (50,000)	-60,000	-600.00%
201.2305.110.370.2.1200.22002.1	SPEED Teaching Salary - 22002	2305- CLASSROOM TEACHERS	\$ 1,779,572	\$ 1,751,815	-27,757	-1.56%
201.2305.110.370.2.1200.22005.1	SPEED Alt Ed. Regular Teaching Salary - 22005	2305- CLASSROOM TEACHERS	\$ 86,421	\$ 121,487	35,066	40.58%
201.2305.110.370.2.1200.22009.1	Pathways Summer Prog. Sal. - 22009	2305- CLASSROOM TEACHERS	\$ 30,040	\$ 30,866	826	2.75%
201.2305.110.370.2.1200.22012.1	Special Ed. Longevity - 22012	2305- CLASSROOM TEACHERS	\$ 15,285	\$ 15,705	420	2.75%

Account	Description	DESE FUNCTION	FY24 Budget	FY25 Requested Budget	FY25/FY24 Budget Dif	%
201.2305.110.370.2.1200.22014.1	ESY Professional Staff - 22014	2305- CLASSROOM TEACHERS	\$ 15,625	\$ 16,055	430	2.75%
201.2305.110.900.2.1200.22068.1	Special Ed In-District Employees - 22068	2305- CLASSROOM TEACHERS	\$ 3,000	\$ 3,083	83	2.77%
201.2305.130.370.2.1200.22014.1	ESY Aides & Tutors - 22014	2305- CLASSROOM TEACHERS	\$ 4,500	\$ 4,624	124	2.76%
		<b>2305- CLASSROOM TEACHERS Total</b>		<b>\$ 13,398,803</b>	<b>253,992</b>	
201.2315.110.370.1.1130.21301.1	Senior Project Advisor Salary - 21301	2315- TEAM LEADERS/DEPT. CHAIRS	\$ 32,943	\$ 33,848	905	2.75%
		<b>2315- TEAM LEADERS/DEPT. CHAIRS Total</b>		<b>\$ 33,848</b>	<b>905</b>	
201.2320.110.370.2.1200.22010.1	H.S. S/L Pathologist - 22010	2320- MED. THERAPUTIC SERVICES	\$ 132,211	\$ 39,095	-93,116	-70.43%
201.2320.110.370.2.1200.22014.1	Home and Hospital Instruction - 22014	2320- MED. THERAPUTIC SERVICES	\$ 10,000	\$ 10,000	0	0.00%
201.2320.240.370.2.1200.22053.1	Special Education Translations - 22053	2320- MED. THERAPUTIC SERVICES	\$ 25,000	\$ 25,000	0	0.00%
201.2320.240.370.2.1200.22055.1	Special Contracted Services (Instructional)- 22055	2320- MED. THERAPUTIC SERVICES	\$ 126,600	\$ 144,800	18,200	14.38%
		<b>2320- MED. THERAPUTIC SERVICES Total</b>		<b>\$ 218,895</b>	<b>-74,916</b>	
201.2325.130.370.1.1210.22102.1	Substitute Salary - 22102	2325- SUBSTITUTES	\$ 70,000	\$ 70,000	0	0.00%
201.2325.130.370.1.1210.22104.1	Long Term Subs - 22104	2325- SUBSTITUTES	\$ 70,000	\$ 70,000	0	0.00%
201.2325.130.370.2.1210.22103.1	Substitute Special Ed Salary - 22103	2325- SUBSTITUTES	\$ 3,500	\$ 3,596	96	2.74%
201.2325.130.370.2.1210.22103.1	Special Education Subs - 22103	2325- SUBSTITUTES	\$ -	\$ -	0	#DIV/0!
		<b>2325- SUBSTITUTES Total</b>		<b>\$ 143,596</b>	<b>96</b>	
201.2330.130.370.1.2350.23501.1	Copy Service Operator Salary - 23501	2330- INSTR. ASSISTANTS	\$ 25,111	\$ 25,802	691	2.75%
201.2330.130.370.2.1200.22003.1	SPEED Tutor Salary - 22003	2330- INSTR. ASSISTANTS	\$ 1,225,850	\$ 1,098,271	-127,579	-10.41%
201.2330.130.370.2.1200.22007.1	SPEED Aides Salary - 22007	2330- INSTR. ASSISTANTS	\$ 40,048	\$ 41,149	1,101	2.75%
		<b>2330- INSTR. ASSISTANTS Total</b>		<b>\$ 1,165,222</b>	<b>-125,787</b>	
201.2340.110.370.1.1120.21202.1	CCHS Librarian Salary - 21202	2340- LIBRARIANS	\$ 139,141	\$ 142,968	3,827	2.75%
201.2340.110.370.1.1120.21209.1	Librarian Longevity - 21209	2340- LIBRARIANS	\$ 3,977	\$ 4,086	109	2.74%
201.2340.130.370.1.1120.21204.1	Library Aides Salary - 21204	2340- LIBRARIANS	\$ 58,660	\$ 52,224	-6,436	-10.97%
		<b>2340- LIBRARIANS Total</b>		<b>\$ 199,278</b>	<b>-2,500</b>	
201.2353.110.370.9.1160.21602.1	Curr.. Dev. Stipends - 21602	2353- PROF. DEV. - TEACHERS	\$ 66,900	\$ 73,757	6,857	10.25%
201.2353.110.370.9.1160.21608.1	Staff Dev. Professional Salary - 21608	2353- PROF. DEV. - TEACHERS	\$ 12,705	\$ 14,007	1,302	10.25%
		<b>2353- PROF. DEV. - TEACHERS Total</b>		<b>\$ 87,764</b>	<b>8,159</b>	
201.2355.130.370.9.1160.21604.1	Professional Dev. Substitute Salary - 21604	2355- PROF. DEV. - SUBSTITUTES	\$ 16,000	\$ 16,440	440	2.75%
		<b>2355- PROF. DEV. - SUBSTITUTES Total</b>		<b>\$ 16,440</b>	<b>440</b>	
201.2356.260.900.2.1200.22068.1	Special Ed Summer Training (R&D) - 22068	2356- Professional Development	\$ 7,500	\$ -	-7,500	-100.00%
201.2356.260.900.2.1200.22069.1	Special Ed Conferences and Workshops - 22069	2356- Professional Development	\$ 7,500	\$ 7,500	0	0.00%
		<b>2356- Professional Development Total</b>		<b>\$ 7,500</b>	<b>-7,500</b>	
201.2357.110.370.9.1160.21609.1	Staff Dev. Tuition Reimbursement - 21609	2357- PROF. DEV. - PROVIDERS	\$ 30,000	\$ 30,825	825	2.75%
201.2357.110.370.9.1160.21610.1	Staff Dev. Mentoring - 21610	2357- PROF. DEV. - PROVIDERS	\$ 16,000	\$ 17,640	1,640	10.25%
201.2357.240.370.9.1160.21656.1	Staff Dev. Contracted Services - 21656	2357- PROF. DEV. - PROVIDERS	\$ 63,574	\$ 89,957	26,383	41.50%

CCRSD FY25 Line Item Budget (DRAFT) 12-05-2023

Account	Description	DESE FUNCTION	FY24 Budget	FY25 Requested Budget	FY25/FY24 Budget Dif	%
201.2357.250.370.9.1160.21651.1	Curr. Dev. S/M - 21651	2357- PROF. DEV. - PROVIDERS	\$ 7,526	\$ -	-7,526	-100.00%
201.2357.260.370.9.1160.21655.1	Staff Dev. Conferences - 21655	2357- PROF. DEV. - PROVIDERS	\$ 25,468	\$ 26,741	1,273	5.00%
201.2357.260.370.9.1160.21661.1	District Memberships - 21661	2357- PROF. DEV. - PROVIDERS	\$ 28,875	\$ 30,319	1,444	5.00%
201.2357.260.900.2.1200.22068.1	SPED Professional Development - 22068	2357- PROF. DEV. - PROVIDERS	\$ -	\$ 7,500	7,500	0.00%
		<b>2357 - PROF. DEV. - PROVIDERS Total</b>		<b>\$ 202,982</b>	<b>31,539</b>	
201.2358.260.900.2.1200.22068.1	Special Ed Professional Development - 22068	2358- Outside professional development	\$ -	\$ -	0	0.00%
		<b>2358- Outside professional development Total</b>		<b>\$ -</b>	<b>0</b>	
201.2410.260.370.1.1010.20152.1	Art Textbooks - 20152	2410- TEXTBOOKS	\$ 445	\$ 445	0	0.00%
201.2410.260.370.1.1050.20552.1	English Textbooks - 20552	2410- TEXTBOOKS	\$ 11,720	\$ 16,350	4,630	39.51%
201.2410.260.370.1.1080.20852.1	World Language Textbooks - 20852	2410- TEXTBOOKS	\$ 6,811	\$ 15,094	8,283	121.60%
201.2410.260.370.1.1110.21153.1	Health Textbooks - 21153	2410- TEXTBOOKS	\$ 6,872	\$ 7,272	400	5.82%
201.2410.260.370.1.1140.21452.1	Mathematics Textbooks - 21452	2410- TEXTBOOKS	\$ -	\$ -	0	0.00%
201.2410.260.370.1.1150.21554.1	Music Supply and Materials- 21554	2410- TEXTBOOKS	\$ 8,000	\$ 9,500	1,500	18.75%
201.2410.260.370.1.1180.21852.1	Science Textbooks - 21852	2410- TEXTBOOKS	\$ 325	\$ 350	25	7.69%
201.2410.260.370.1.1190.21952.1	Social Studies Textbooks - 21952	2410- TEXTBOOKS	\$ 2,035	\$ 1,930	-105	-5.16%
201.2410.260.370.1.1220.22252.1	Applied Tech. Textbooks - 22252	2410- TEXTBOOKS	\$ -	\$ 5,126	5,126	#DIV/0!
201.2410.260.370.2.1200.22067.1	SPED Equipment Repair - 22067	2410- TEXTBOOKS	\$ -	\$ 1,080	1,080	#DIV/0!
		<b>2410- TEXTBOOKS Total</b>		<b>\$ 57,147</b>	<b>20,939</b>	
201.2415.240.370.9.1120.21257.1	Audio-Visual Maintenance Contracts - 21257	2415- OTHER BOOKS	\$ 2,500	\$ 2,500	0	0.00%
201.2415.250.370.9.1120.21252.1	Library S/M - 21252	2415- OTHER BOOKS	\$ 500	\$ 525	25	5.00%
201.2415.250.370.9.1120.21253.1	Library/Media Software S/M - 21253	2415- OTHER BOOKS	\$ 1,310	\$ 1,310	0	0.00%
201.2415.250.370.9.1120.21254.1	Audio-Visual S/M - 21254	2415- OTHER BOOKS	\$ 1,000	\$ 1,000	0	0.00%
201.2415.260.370.1.1120.21256.1	CCHS Library Books - 21256	2415- OTHER BOOKS	\$ 3,864	\$ 5,145	1,281	33.15%
201.2415.260.370.9.1120.21259.1	Databases - 21259	2415- OTHER BOOKS	\$ 10,324	\$ 11,868	1,544	14.95%
		<b>2415- OTHER BOOKS Total</b>		<b>\$ 22,348</b>	<b>2,850</b>	
201.2420.240.370.1.1010.20153.1	Art Maintenance Contracts - 20153	2420- INSTR. EQUIPMENT	\$ 2,470	\$ 2,470	0	0.00%
201.2420.240.370.1.1150.21553.1	Music Maintenance Contracts - 21553	2420- INSTR. EQUIPMENT	\$ 15,500	\$ 15,500	0	0.00%
201.2420.240.370.1.1180.21853.1	Science Maintenance Contracts - 21853	2420- INSTR. EQUIPMENT	\$ 4,500	\$ 4,500	0	0.00%
201.2420.240.370.1.1180.21856.1	Geology Field Trip - 21856	2420- INSTR. EQUIPMENT	\$ 1,500	\$ 1,500	0	0.00%
201.2420.240.370.1.1180.21857.1	Robotics - 21857	2420- INSTR. EQUIPMENT	\$ 12,510	\$ 13,500	990	7.91%
201.2420.240.370.1.2350.23552.1	Copier Lease/Purchase - 23552	2420- INSTR. EQUIPMENT	\$ 10,500	\$ 10,500	0	0.00%
201.2420.240.370.9.3520.25252.1	Principals Copier Maintenance - 25252	2420- INSTR. EQUIPMENT	\$ 2,500	\$ 2,625	125	5.00%
201.2420.260.370.1.1110.21152.1	Hlth. & Fitness Replacement Equip. - 21152	2420- INSTR. EQUIPMENT	\$ 9,168	\$ 10,981	1,813	19.77%
201.2420.260.370.1.1180.21854.1	Science Toxic Waste Disposal - 21854	2420- INSTR. EQUIPMENT	\$ 2,000	\$ 2,000	0	0.00%
201.2420.260.370.1.1180.21855.1	Science Equipment - 21855	2420- INSTR. EQUIPMENT	\$ 9,680	\$ 9,680	0	0.00%

Account	Description	DESE FUNCTION	FY24 Budget	FY25 Requested Budget	FY25/FY24 Budget Dif	%
		<b>2420- INSTR. EQUIPMENT Total</b>		<b>\$ 73,256</b>	<b>2,928</b>	
201.2430.240.370.1.1250.22552.1	Theatre Arts Contract Services - 22552	2430- INSTR. SUPPLIES	\$ 14,420	\$ 15,500	1,080	7.49%
201.2430.250.370.1.1010.20151.1	Art Teaching S/M - 20151	2430- INSTR. SUPPLIES	\$ 36,750	\$ 32,216	-4,534	-12.34%
201.2430.250.370.1.1020.20251.1	Computer Instr. S/M - 20251	2430- INSTR. SUPPLIES	\$ 30,000	\$ 30,000	0	0.00%
201.2430.250.370.1.1050.20551.1	English Teaching S/M - 20551	2430- INSTR. SUPPLIES	\$ 6,871	\$ 7,267	396	5.76%
201.2430.250.370.1.1070.20751.1	ELL S/M - 20751	2430- INSTR. SUPPLIES	\$ 550	\$ 550	0	0.00%
201.2430.250.370.1.1080.20851.1	World Lang. Teaching S/M - 20851	2430- INSTR. SUPPLIES	\$ 5,678	\$ 6,361	683	12.04%
201.2430.250.370.1.1110.21151.1	Health & Fitness S/M - 21151	2430- INSTR. SUPPLIES	\$ 1,879	\$ 1,879	0	0.01%
201.2430.250.370.1.1140.21451.1	Mathematics Tch. S/M - 21451	2430- INSTR. SUPPLIES	\$ 12,037	\$ 23,496	11,459	95.19%
201.2430.250.370.1.1150.21551.1	Music Teaching S/M - 21551	2430- INSTR. SUPPLIES	\$ 2,000	\$ 2,000	0	0.00%
201.2430.250.370.1.1180.21851.1	Science Teaching S/M - 21851	2430- INSTR. SUPPLIES	\$ 21,870	\$ 21,870	0	0.00%
201.2430.250.370.1.1190.21951.1	Social Studies Tch. S/M - 21951	2430- INSTR. SUPPLIES	\$ 7,187	\$ 8,114	927	12.90%
201.2430.250.370.1.1220.22251.1	Applied Tech. Teaching S/M - 22251	2430- INSTR. SUPPLIES	\$ 10,800	\$ 10,353	-447	-4.14%
201.2430.250.370.1.1250.22551.1	Theatre Arts Tch. S/M - 22551	2430- INSTR. SUPPLIES	\$ 11,330	\$ 12,500	1,170	10.33%
201.2430.250.370.1.2320.23251.1	Central Supply S/M - 23251	2430- INSTR. SUPPLIES	\$ 5,050	\$ 5,202	152	3.00%
201.2430.250.370.1.2350.23551.1	Copy Service S/M - 23551	2430- INSTR. SUPPLIES	\$ 4,500	\$ 4,635	135	3.00%
201.2430.250.370.2.1200.22052.1	Special Ed Teaching S/M - 22052	2430- INSTR. SUPPLIES	\$ 22,081	\$ 31,558	9,477	42.92%
201.2430.250.370.2.1200.22052.1	Special Education Office S/M - 22052	2430- INSTR. SUPPLIES	\$ 7,800	\$ -	-7,800	-100.00%
201.2430.250.370.2.1200.22065.1	Pathways Program and Launch S/M - 22065	2430- INSTR. SUPPLIES	\$ -	\$ 5,000	5,000	#DIV/0!
		<b>2430- INSTR. SUPPLIES Total</b>		<b>\$ 218,501</b>	<b>17,698</b>	
201.2440.130.370.1.1150.21503.1	Music Field Trip Salary - 21503	2440- OTHER INSTR. SERVICES	\$ 3,500	\$ 3,500	0	0.00%
201.2440.130.370.1.2370.23701.1	Field Trip Drivers Salary - 23701	2440- OTHER INSTR. SERVICES	\$ 15,000	\$ 16,000	1,000	6.67%
201.2440.130.370.2.1200.22004.1	SPED Home Tutor Salary - 22004	2440- OTHER INSTR. SERVICES	\$ -	\$ -	0	#DIV/0!
201.2440.240.370.1.1130.21351.1	Virtual H.S. Membership Fee - 21351	2440- OTHER INSTR. SERVICES	\$ 20,000	\$ 24,000	4,000	20.00%
201.2440.260.370.1.1150.21552.1	Music Registration Fees - 21552	2440- OTHER INSTR. SERVICES	\$ 5,700	\$ 6,000	300	5.26%
201.2440.260.370.1.2410.24151.1	School District Travel - 24151	2440- OTHER INSTR. SERVICES	\$ 7,210	\$ 12,000	4,790	66.44%
201.2440.260.370.2.1200.22057.1	SPED Non-District Travel - 22057	2440- OTHER INSTR. SERVICES	\$ 10,000	\$ 10,000	0	0.00%
201.2440.260.370.2.1200.22064.1	SPED Assistive Technology - 22064	2440- OTHER INSTR. SERVICES	\$ -	\$ 5,000	5,000	#DIV/0!
201.2440.260.900.1.1150.21557.1	Music Accompanist - 21557	2440- OTHER INSTR. SERVICES	\$ 20,800	\$ 20,550	-250	-1.20%
		<b>2440- OTHER INSTR. SERVICES Total</b>		<b>\$ 97,050</b>	<b>14,840</b>	
201.2451.250.370.1.1020.20253.1	Computer Hardware - 20253	2451- CLASSROOM INSTR. TECH.	\$ 409,000	\$ 409,000	0	0.00%
201.2451.250.370.1.1020.20254.1	Computer Lease - 20254	2451- CLASSROOM INSTR. TECH.	\$ -	\$ -	0	0.00%
201.2451.250.370.2.1200.22067.1	Special Education Instructional Hardware - 22067	2451- CLASSROOM INSTR. TECH.	\$ 2,000	\$ 2,000	0	0.00%
201.2451.260.370.1.1010.20255.1	Art-Software - 20155	2451- CLASSROOM INSTR. TECH.	\$ 5,000	\$ 5,000	0	0.00%
201.2451.260.370.1.1050.20256.1	English Software - 20256	2451- CLASSROOM INSTR. TECH.	\$ 13,367	\$ 12,241	-1,126	-8.42%

CCRSD FY25 Line Item Budget (DRAFT) 12-05-2023

Account	Description	DESE FUNCTION	FY24 Budget	FY25 Requested Budget	FY25/FY24 Budget Dif	%
201.2451.260.370.1.1080.20257.1	World Language Software - 20257	2451- CLASSROOM INSTR. TECH.	\$ 36,925	\$ 27,984	-8,941	-24.21%
201.2451.260.370.1.1110.20258.1	Health & Fitness Software - 20258	2451- CLASSROOM INSTR. TECH.	\$ 2,500	\$ 2,500	0	0.00%
201.2451.260.370.1.1120.20259.1	Library/Media Software - 20259	2451- CLASSROOM INSTR. TECH.	\$ 26,799	\$ 6,200	-20,599	-76.86%
201.2451.260.370.1.1140.20260.1	Mathematics Software - 20260	2451- CLASSROOM INSTR. TECH.	\$ 8,430	\$ 11,282	2,852	33.83%
201.2451.260.370.1.1180.20261.1	Science Software - 20261	2451- CLASSROOM INSTR. TECH.	\$ 1,631	\$ 3,673	2,042	125.14%
201.2451.260.370.1.1190.20262.1	Social Studies Software - 20262	2451- CLASSROOM INSTR. TECH.	\$ 4,375	\$ 2,448	-1,927	-44.05%
201.2451.260.370.1.1200.20263.1	SPED Computer Software - 20263	2451- CLASSROOM INSTR. TECH.	\$ -	\$ 23,291	23,291	#DIV/0!
201.2451.260.370.1.1250.20264.1	Theatre Arts Software - 20264	2451- CLASSROOM INSTR. TECH.	\$ 1,644	\$ 1,500	-144	-8.75%
201.2451.260.370.1.2330.20265.1	Rivers Software-20265	2451- CLASSROOM INSTR. TECH.	\$ 2,689	\$ 2,689	0	-0.01%
		<b>2451- CLASSROOM INSTR. TECH. Total</b>		<b>\$ 509,808</b>	<b>-4,552</b>	
201.2453.260.370.1.1120.21258.1	CCHS On-Line Search - 21258	2453- OTHER TECH. EQUIP.	\$ 533	\$ 533	0	0.00%
		<b>2453- OTHER TECH. EQUIP. Total</b>		<b>\$ 533</b>	<b>0</b>	
201.2455.250.900.2.1200.22015.1	Special Education Licenses - 22015	2455- INSTR. SOFTWARE	\$ -	\$ -	0	0.00%
201.2455.260.370.2.1200.22058.1	Special Ed Instructional Software - 22058	2455- INSTR. SOFTWARE	\$ 19,490	\$ 19,490	0	0.00%
		<b>2455- INSTR. SOFTWARE Total</b>		<b>\$ 19,490</b>	<b>0</b>	
201.2710.110.370.1.1090.20901.1	Guidance Professional Salary - 20901	2710- GUIDANCE COUNSELORS	\$ 1,157,500	\$ 1,198,041	40,541	3.50%
201.2710.110.370.1.1090.20905.1	Registrar Salary - 20905	2710- GUIDANCE COUNSELORS	\$ 52,928	\$ 54,383	1,455	2.75%
201.2710.110.370.1.1090.20907.1	Guidance Dept. Chair Salary - 20907	2710- GUIDANCE COUNSELORS	\$ 78,741	\$ 80,907	2,166	2.75%
201.2710.110.370.1.1090.20908.1	Guidance Longevity - 20908	2710- GUIDANCE COUNSELORS	\$ 25,475	\$ 26,175	700	2.75%
201.2710.120.370.1.1090.20906.1	Guidance Clerical Salary - 20906	2710- GUIDANCE COUNSELORS	\$ 119,029	\$ 122,600	3,571	3.00%
201.2710.250.370.1.1090.20951.1	Guidance S/M - 20951	2710- GUIDANCE COUNSELORS	\$ 1,206	\$ 948	-258	-21.37%
201.2710.260.370.1.1090.20954.1	Guidance Publications - 20954	2710- GUIDANCE COUNSELORS	\$ 6,045	\$ 34,925	28,880	477.75%
201.2710.260.370.1.1090.20955.1	Career Ed. Computer Software - 20955	2710- GUIDANCE COUNSELORS	\$ 10,620	\$ 5,700	-4,920	-46.33%
201.2710.260.370.1.1090.20957.1	Guidance College Visits - 20957	2710- GUIDANCE COUNSELORS	\$ 500	\$ 500	0	0.00%
		<b>2710- GUIDANCE COUNSELORS Total</b>		<b>\$ 1,524,179</b>	<b>72,135</b>	
201.2720.240.370.2.1200.22053.1	ed Diagnostic and Evaluation Services - 22053	2720- TESTING MATERIALS	\$ 5,000	\$ 5,000	0	0.00%
201.2720.250.370.1.1090.20952.1	Guidance Testing S/M - 20952	2720- TESTING MATERIALS	\$ -	\$ -	0	0.00%
201.2720.250.370.2.1200.22053.1	SPED Testing S/M - 22053	2720- TESTING MATERIALS	\$ -	\$ -	0	0.00%
201.2720.250.370.2.1200.22053.1	pecial Ed Testing and Assessment S/M - 22053	2720- TESTING MATERIALS	\$ 20,000	\$ 20,000	0	0.00%
		<b>2720- TESTING MATERIALS Total</b>		<b>\$ 25,000</b>	<b>0</b>	
201.2800.110.370.2.1200.22006.1	SPED H. S. Psych. Salary - 22006	2800- PSYCHOLOGICAL	\$ 515,889	\$ 548,476	32,587	6.32%
201.2800.240.370.2.1200.22055.1	Contracted Psych Services - 22055	2800- PSYCHOLOGICAL	\$ 22,500	\$ 22,500	0	0.00%
		<b>2800- PSYCHOLOGICAL Total</b>		<b>\$ 570,976</b>	<b>32,587</b>	
201.3200.110.370.9.2390.23901.1	Nurse/Nurse Asst. Sal. - 23901	3200- HEALTH SERVICES	\$ 349,305	\$ 386,193	36,888	10.56%
201.3200.250.370.9.2390.23951.1	Health Services S/M - 23951	3200- HEALTH SERVICES	\$ 4,356	\$ 9,732	5,376	123.42%

Account	Description	DESE FUNCTION	FY24 Budget	FY25 Requested Budget	FY25/FY24 Budget Dif	%
		<b>3200- HEALTH SERVICES Total</b>		<b>\$ 395,925</b>	<b>42,264</b>	
201.3300.130.370.1.4660.26601.1	Transportation Manager Salary - 26601	3300- PUPIL TRANSPORTATION	\$ 39,735	\$ 45,210	5,475	13.78%
201.3300.130.370.1.4660.26602.1	Drivers Salary - 26602	3300- PUPIL TRANSPORTATION	\$ 454,721	\$ 517,723	63,002	13.86%
201.3300.130.370.1.4660.26603.1	Drivers Overtime - 26603	3300- PUPIL TRANSPORTATION	\$ 7,000	\$ 7,000	0	0.00%
201.3300.130.370.1.4660.26604.1	Mechanics Salary - 26604	3300- PUPIL TRANSPORTATION	\$ 96,871	\$ 99,535	2,664	2.75%
201.3300.130.370.1.4660.26605.1	Mechanics Overtime - 26605	3300- PUPIL TRANSPORTATION	\$ 7,500	\$ 7,500	0	0.00%
201.3300.130.370.1.4660.26606.1	Trans. Coordinator Salary - 26606	3300- PUPIL TRANSPORTATION	\$ 24,768	\$ 30,825	6,057	24.45%
201.3300.240.370.1.4660.26660.1	Trans. Contracted Service - 26660	3300- PUPIL TRANSPORTATION	\$ 38,121	\$ 40,027	1,907	5.00%
201.3300.250.370.1.4660.26651.1	Transportation S/M - 26651	3300- PUPIL TRANSPORTATION	\$ 88,506	\$ 91,000	2,494	2.82%
201.3300.250.370.2.4670.26764.1	Sped Vehicle S/M - 26764	3300- PUPIL TRANSPORTATION	\$ 500	\$ 500	0	0.00%
201.3300.260.370.1.4660.26653.1	Gasoline/Diesel Fuel - 26653	3300- PUPIL TRANSPORTATION	\$ 69,000	\$ 72,000	3,000	4.35%
201.3300.260.370.1.4660.26654.1	Trans. Vehicle Insurance - 26654	3300- PUPIL TRANSPORTATION	\$ 15,000	\$ 15,750	750	5.00%
201.3300.260.370.1.4660.26656.1	Trans. Alcohol & Drug Testing - 26656	3300- PUPIL TRANSPORTATION	\$ -	\$ 175	175	#DIV/0!
201.3300.260.370.1.4660.26657.1	Trans. Staff Development - 26657	3300- PUPIL TRANSPORTATION	\$ -	\$ 750	750	#DIV/0!
201.3300.260.370.1.4660.26661.1	Knox Trail Heating - 26661	3300- PUPIL TRANSPORTATION	\$ -	\$ -	0	0.00%
201.3300.260.370.2.4670.26751.1	PEP CASE Trans. Contracted Services - 26751	3300- PUPIL TRANSPORTATION	\$ 475,000	\$ 535,000	60,000	12.63%
201.3300.260.370.2.4670.26752.1	PD OTHER Trans. Contracted Services - 26752	3300- PUPIL TRANSPORTATION	\$ -	\$ 61,712	61,712	#DIV/0!
201.3300.260.370.2.4670.26763.1	Sped Vehicle Insurance - 26763	3300- PUPIL TRANSPORTATION	\$ 700	\$ 1,236	536	76.57%
201.3300.260.910.9.4690.26952.1	Trans Electricity - 26952	3300- PUPIL TRANSPORTATION	\$ 7,309	\$ 9,400	2,091	28.61%
		<b>3300- PUPIL TRANSPORTATION Total</b>		<b>\$ 1,535,343</b>	<b>210,613</b>	
201.3510.110.370.9.2310.23101.1	Athletics Director Salary - 23101	3510- ATHLETICS	\$ 149,985	\$ 154,110	4,125	2.75%
201.3510.110.370.9.2310.23102.1	Coaches Salary - 23102	3510- ATHLETICS	\$ 430,987	\$ 479,500	48,513	11.26%
201.3510.110.370.9.2310.23103.1	Trainers Salary - 23103	3510- ATHLETICS	\$ 84,050	\$ 154,176	70,126	83.43%
201.3510.120.370.9.2310.23106.1	Athletics Dept. Clerical Sal. - 23106	3510- ATHLETICS	\$ 27,858	\$ 28,695	837	3.00%
201.3510.130.370.9.2310.23105.1	Athletics Drivers Salary - 23105	3510- ATHLETICS	\$ 102,348	\$ 105,163	2,815	2.75%
201.3510.260.370.9.2310.23152.1	Officials - 23152	3510- ATHLETICS	\$ -	\$ -	0	#DIV/0!
201.3510.260.370.9.2310.23153.1	Facilities Rental - 23153	3510- ATHLETICS	\$ -	\$ 15,000	15,000	0.00%
		<b>3510- ATHLETICS Total</b>		<b>\$ 936,644</b>	<b>141,416</b>	
201.3520.110.370.9.2330.23301.1	Co-Curricular Professional Salary - 23301	3520- OTHER STUDENT BODY ACTIVITIES	\$ 250,000	\$ 277,200	27,200	10.88%
201.3520.130.370.9.2330.23302.1	Radio Station Mgr. Salary - 23302	3520- OTHER STUDENT BODY ACTIVITIES	\$ 90,832	\$ 93,330	2,498	2.75%
201.3520.130.370.9.2330.23303.1	Radio Station Staff Assists - 23303	3520- OTHER STUDENT BODY ACTIVITIES	\$ 16,260	\$ 16,707	447	2.75%
201.3520.240.370.9.2330.21257.1	Audio Visual Contract Services-21257	3520- OTHER STUDENT BODY ACTIVITIES	\$ 3,090	\$ 6,500	3,410	110.36%
201.3520.250.370.9.2330.21254.1	Audio Visual S/M-21254	3520- OTHER STUDENT BODY ACTIVITIES	\$ 690	\$ 1,000	310	44.91%
201.3520.250.370.9.2330.23351.1	Co-Curricular S/M - 23351	3520- OTHER STUDENT BODY ACTIVITIES	\$ 4,951	\$ 25,000	20,050	405.00%
201.3520.260.370.9.2330.23352.1	Co-Curricular Fees - 23352	3520- OTHER STUDENT BODY ACTIVITIES	\$ 28,413	\$ 32,265	3,852	13.56%

Account	Description	DESE FUNCTION	FY24 Budget	FY25 Requested Budget	FY25/FY24 Budget Dif	%
		<b>3520- OTHER STUDENT BODY ACTIVITIES Total</b>		<b>\$ 452,002</b>	<b>57,767</b>	
201.3600.130.370.1.2400.24002.1	Campus Monitor Salary - 24002	3600- CAMPUS SECURITY	\$ 68,201	\$ 79,973	11,772	17.26%
201.3600.240.370.1.4630.24003.1	Campus Security Contracted Services - 24003	3600- CAMPUS SECURITY	\$ -	0	0	0.00%
		<b>3600- CAMPUS SECURITY Total</b>		<b>\$ 79,973</b>	<b>11,772</b>	
201.4110.130.370.9.4620.26201.1	Bldg. Serv. Workers Salary - 26201	4110- CUSTODIAL SERVICES	\$ 570,377	\$ 577,834	7,457	1.31%
201.4110.130.370.9.4620.26202.1	Bldg. Serv. Workers Overtime - 26202	4110- CUSTODIAL SERVICES	\$ 88,000	\$ 106,050	18,050	20.51%
201.4110.130.370.9.4620.26203.1	Ripley Bldg. Serv. Wkr. Salary - 26203	4110- CUSTODIAL SERVICES	\$ 30,865	\$ 31,714	849	2.75%
201.4110.130.370.9.4620.26204.1	Ripley Bldg. Serv. Wkr. Overtime - 26204	4110- CUSTODIAL SERVICES	\$ 3,000	\$ 4,500	1,500	50.00%
201.4110.250.370.9.4620.26251.1	Bldg. Serv. Wkr. S/M - 26251	4110- CUSTODIAL SERVICES	\$ 22,173	\$ 22,173	0	0.00%
		<b>4110- CUSTODIAL SERVICES Total</b>		<b>\$ 742,271</b>	<b>27,856</b>	
201.4120.260.370.9.4680.26851.1	CCHS Heating - 26851	4120- HEATING OF BUILDINGS	\$ 114,330	\$ 118,903	4,573	4.00%
201.4120.260.370.9.4680.26853.1	Trans. Repair Heating - 26853	4120- HEATING OF BUILDINGS	\$ 6,407	\$ 6,664	257	4.00%
201.4120.260.910.9.4680.26852.1	Ripley Heating - 26852	4120- HEATING OF BUILDINGS	\$ 16,087	\$ 20,251	4,164	25.88%
		<b>4120- HEATING OF BUILDINGS Total</b>		<b>\$ 145,818</b>	<b>8,993</b>	
201.4130.260.370.9.4690.26951.1	CCHS Electricity - 26951	4130- UTILITIES/OTHER	\$ 344,386	\$ 473,517	129,131	37.50%
201.4130.260.370.9.4690.26960.1	CCHS Water/Sewer - 26960	4130- UTILITIES/OTHER	\$ 31,344	\$ 31,344	0	0.00%
201.4130.260.370.9.4690.26970.1	Telephone - 26970	4130- UTILITIES/OTHER	\$ 48,678	\$ 52,107	3,429	7.04%
201.4130.260.910.9.4690.26952.1	Ripley Electricity - 26952	4130- UTILITIES/OTHER	\$ 32,129	\$ 36,447	4,318	13.44%
201.4130.260.910.9.4690.26961.1	Ripley Water/Sewer - 26961	4130- UTILITIES/OTHER	\$ 3,161	\$ 3,500	339	10.73%
		<b>4130- UTILITIES/OTHER Total</b>		<b>\$ 596,915</b>	<b>137,217</b>	
201.4200.120.370.9.4640.26405.1	Maintenance Clerical Salary - 26405	4200- MAINTENANCE/BUILDINGS&GROUND	\$ 4,434	\$ 4,567	133	3.00%
201.4200.130.370.9.4640.26401.1	Maintenance Manager Salary - 26401	4200- MAINTENANCE/BUILDINGS&GROUND	\$ 57,536	\$ 59,118	1,582	2.75%
201.4200.130.370.9.4640.26402.1	Maintenance Salary - 26402	4200- MAINTENANCE/BUILDINGS&GROUND	\$ 208,254	\$ 212,850	4,596	2.21%
201.4200.130.370.9.4640.26403.1	Maintenance Overtime - 26403	4200- MAINTENANCE/BUILDINGS&GROUND	\$ 20,000	\$ 20,000	0	0.00%
201.4200.130.370.9.4640.26404.1	Maint. Supplemental Labor - 26404	4200- MAINTENANCE/BUILDINGS&GROUND	\$ 15,000	\$ 15,413	413	2.75%
201.4200.260.370.9.4640.26457.1	Trash Pick-up & Recycling - 26457	4200- MAINTENANCE/BUILDINGS&GROUND	\$ 31,956	\$ 32,914	958	3.00%
		<b>4200- MAINTENANCE/BUILDINGS&amp;GROUNDS Total</b>		<b>\$ 344,862</b>	<b>7,682</b>	
201.4210.240.370.9.4640.26453.1	Maint. Contr. Services - Grounds - 26453	4210- OPERATIONS/GROUNDS	\$ 79,000	\$ 79,000	0	0.00%
201.4210.240.370.9.4640.26455.1	Maint. Contr. Services - Snow Plow - 26455	4210- OPERATIONS/GROUNDS	\$ 31,000	\$ 31,000	0	0.00%
201.4210.250.370.9.4640.26451.1	Maintenance S/M - Grounds - 26451	4210- OPERATIONS/GROUNDS	\$ 25,600	\$ 25,600	0	0.00%
		<b>4210- OPERATIONS/GROUNDS Total</b>		<b>\$ 135,600</b>	<b>0</b>	
201.4220.240.370.9.4640.26454.1	Maint. Contr. Services - Buildings - 26454	4220- OPERATIONS/BUILDINGS	\$ 147,410	\$ 170,000	22,590	15.32%
201.4220.250.370.9.4640.26452.1	Maint. S/M - Buildings - 26452	4220- OPERATIONS/BUILDINGS	\$ 60,500	\$ 80,000	19,500	32.23%
		<b>4220- OPERATIONS/BUILDINGS Total</b>		<b>\$ 250,000</b>	<b>42,090</b>	
201.4230.240.370.9.2350.23554.1	Copier Maintenance - 23554	4230- MAINTENANCE/EQUIPMENT&VEHICL	\$ 4,000	\$ 4,000	0	0.00%

CCRSD FY25 Line Item Budget (DRAFT) 12-05-2023

Account	Description	DESE FUNCTION	FY24 Budget	FY25 Requested Budget	FY25/FY24 Budget Dif	%
201.4230.250.370.9.4650.26551.1	Maintenance S/M - Vehicles - 26551	4230- MAINTENANCE/EQUIPMENT&VEHICL	\$ -	\$ -	0	0.00%
201.4230.260.370.9.4650.26554.1	Maintenance Gasoline - 26554	4230- MAINTENANCE/EQUIPMENT&VEHICL	\$ 6,000	\$ 7,500	1,500	25.00%
201.4230.260.370.9.4650.26555.1	Maint. Vehicle Insurance - 26555	4230- MAINTENANCE/EQUIPMENT&VEHICL	\$ 2,000	\$ 2,000	0	0.00%
201.4230.260.900.9.4630.26367.1	I.T. Vehicle Maint. - 26367	4230- MAINTENANCE/EQUIPMENT&VEHICL	\$ 515	\$ 515	0	0.00%
201.4230.260.900.9.4630.26368.1	I.T. Gasoline - 26368	4230- MAINTENANCE/EQUIPMENT&VEHICL	\$ 361	\$ 361	1	0.14%
201.4230.260.900.9.4630.26369.1	I.T. Vehicle Ins. - 26369	4230- MAINTENANCE/EQUIPMENT&VEHICL	\$ 464	\$ 464	1	0.11%
		<b>4230- MAINTENANCE/EQUIPMENT&amp;VEHICLES Total</b>		<b>\$ 14,840</b>	<b>1,501</b>	
201.4400.260.370.9.4630.26356.1	I.T. Services Networking - 26356	4400- NETWORKING/TELECOMMUNICATION	\$ 93,934	\$ 93,934	0	0.00%
		<b>4400- NETWORKING/TELECOMMUNICATIONS Total</b>		<b>\$ 93,934</b>	<b>0</b>	
201.5100.110.370.1.2340.23401.1	Sick Leave - Instructional - 23401	5100- RETIREMENT BENEFITS	\$ 57,185	\$ 26,007	-31,178	-54.52%
201.5100.110.370.1.2340.23403.1	Early Retirement Incentive - 23403	5100- RETIREMENT BENEFITS	\$ 10,000	\$ -	-10,000	-100.00%
201.5100.260.370.9.5820.28251.1	Retirement - 28251	5100- RETIREMENT BENEFITS	\$ 881,207	\$ 898,831	17,624	2.00%
		<b>5100- RETIREMENT BENEFITS Total</b>		<b>\$ 924,838</b>	<b>-23,554</b>	
201.5200.260.370.9.5810.28151.1	Workers' Compensation - 28151	5200- INSURANCE	\$ 140,000	\$ 195,000	55,000	39.29%
201.5200.260.370.9.5810.28153.1	FICA Medical Insurance - 28153	5200- INSURANCE	\$ 316,294	\$ 378,706	62,411	19.73%
201.5200.260.370.9.5810.28154.1	Unemployment Compensation - 28154	5200- INSURANCE	\$ 22,660	\$ 23,000	340	1.50%
201.5200.260.370.9.5810.28155.1	Hospital/Life Insurance - 28155	5200- INSURANCE	\$ 1,742,394	\$ 1,919,679	177,285	10.17%
201.5200.260.370.9.5810.28156.1	Social Security Tax - 28156	5200- INSURANCE	\$ 50,558	\$ 62,839	12,281	24.29%
201.5200.260.370.9.5810.28163.1	Retiree Medical Insurance - 28163	5200- INSURANCE	\$ 368,136	\$ 317,745	-50,391	-13.69%
201.5200.260.370.9.5810.28164.1	ility - Active EE Retiree Medical Ins. - 28164	5200- INSURANCE	\$ 550,000	\$ 425,000	-125,000	-22.73%
		<b>5200- INSURANCE Total</b>		<b>\$ 3,321,969</b>	<b>131,926</b>	
201.5260.260.370.9.5810.28157.1	Public Liability Insurance - 28157	5260- NON-EMPLOYEE INSURANCE	\$ 133,000	\$ 133,000	0	0.00%
201.5260.260.370.9.5810.28158.1	Sch. Comm. Prof. Liability - 28158	5260- NON-EMPLOYEE INSURANCE	\$ 12,000	\$ 12,000	0	0.00%
201.5260.260.370.9.5810.28159.1	Nurses Liability Ins. - 28159	5260- NON-EMPLOYEE INSURANCE	\$ 363	\$ 400	37	10.19%
		<b>5260- NON-EMPLOYEE INSURANCE Total</b>		<b>\$ 145,400</b>	<b>37</b>	
201.5500.240.370.9.5840.28452.1	Audit Contract - 28452	5500- OTHER FIXED COSTS	\$ 51,073	\$ 52,000	927	1.82%
201.5500.260.370.9.5840.28453.1	Banking Services - 28453	5500- OTHER FIXED COSTS	\$ 3,090	\$ 3,090	0	0.00%
201.5500.260.370.9.5840.28454.1	Treasurer Bonds - 28454	5500- OTHER FIXED COSTS	\$ 515	\$ 525	10	1.94%
201.5500.260.900.9.5840.28451.1	Postage - 28451	5500- OTHER FIXED COSTS	\$ 8,240	\$ 8,750	510	6.19%
		<b>5500- OTHER FIXED COSTS Total</b>		<b>\$ 64,365</b>	<b>1,447</b>	
201.6200.240.370.9.6207.62053.1	Radio Station Licenses - 62053	5500- RADIO STATION	\$ -	\$ -	0	0.00%
		<b>5500- RADIO STATION Total</b>		<b>\$ -</b>	<b>0</b>	
201.7300.260.370.1.1220.22254.1	Applied Tech. New Equipment - 22254	7300- ASSETS/NEW EQUIPMENT	\$ 4,000	\$ 38,559	34,559	863.98%
201.7300.260.370.2.1200.22063.1	SPED New Equipment - 22063	7300- ASSETS/NEW EQUIPMENT	\$ -	\$ -	0	0.00%
201.7300.260.370.2.1200.22063.1	Special Ed Instructional Equipment - 22063	7300- ASSETS/NEW EQUIPMENT	\$ 6,000	\$ 6,000	0	0.00%

Account	Description	DESE FUNCTION	FY24 Budget	FY25 Requested Budget	FY25/FY24 Budget Dif	%
		<b>7300- ASSETS/NEW EQUIPMENT Total</b>		<b>\$ 44,559</b>	<b>34,559</b>	
201.7400.260.370.1.1010.20155.1	Art Replacement Equipment - 20155	7400- ASSETS/REPLACEMENT EQUIPMENT	\$ 3,877	\$ 5,000	1,123	28.97%
201.7400.260.370.1.1150.21556.1	Music Replacement Equipment - 21556	7400- ASSETS/REPLACEMENT EQUIPMENT	\$ 5,000	\$ 5,000	0	0.00%
201.7400.260.370.9.4640.26459.1	Maint. Replacement Equipment - 26459	7400- ASSETS/REPLACEMENT EQUIPMENT	\$ -	\$ -	0	0.00%
		<b>7400- ASSETS/REPLACEMENT EQUIPMENT Total</b>		<b>\$ 10,000</b>	<b>1,123</b>	
201.7600.260.370.1.4660.26659.1	Trans. Vehicle Replacement - 26659	7600- VEHICLE REPLACEMENT	\$ 337,341	\$ 337,341	0	0.00%
		<b>7600- VEHICLE REPLACEMENT Total</b>		<b>\$ 337,341</b>	<b>0</b>	
201.8100.260.370.9.5800.28076.1	H.S. '16 Landfill - Principal - 28076	8000 - DEBT SERVICE	\$ 227,687	\$ 230,000	2,313	1.02%
201.8100.260.370.9.5800.28078.1	H.S. '16 Building - Principal - 28078	8000 - DEBT SERVICE	\$ 115,000	\$ 115,000	0	0.00%
201.8200.260.370.9.5800.28051.1	Debt Service Banking - 28051	8000 - DEBT SERVICE	\$ 4,000	\$ 40,549	36,549	913.73%
201.8200.260.370.9.5800.28068.1	H.S. '13 Building - Principal - 28068	8000 - DEBT SERVICE	\$ 1,130,000	\$ 1,130,000	0	0.00%
201.8200.260.370.9.5800.28069.1	H.S. '13 Building - Interest - 28069	8000 - DEBT SERVICE	\$ 597,750	\$ 541,250	-56,500	-9.45%
201.8200.260.370.9.5800.28072.1	H.S. '15 Building - Principal - 28072	8000 - DEBT SERVICE	\$ 1,300,000	\$ 1,300,000	0	0.00%
201.8200.260.370.9.5800.28073.1	H.S. '15 Building - Interest - 28073	8000 - DEBT SERVICE	\$ 559,610	\$ 503,788	-55,822	-9.98%
201.8200.260.370.9.5800.28077.1	H.S. '16 Landfill - Interest - 28077	8000 - DEBT SERVICE	\$ 30,000	\$ 14,000	-16,000	-53.33%
201.8200.260.370.9.5800.28079.1	H.S. '16 Building - Interest - 28079	8000 - DEBT SERVICE	\$ 42,000	\$ 38,550	-3,450	-8.21%
		<b>8000 - DEBT SERVICE Total</b>		<b>\$ 3,913,137</b>	<b>-92,910</b>	
201.9100.260.370.2.1200.22059.1	SPED Massachusetts Tuitions - 22059	9000 - OUT OF DISTRICT PROGRAMS	\$ -	\$ -	0	#DIV/0!
201.9110.260.370.9.5830.28351.1	School Choice Assessment - 28351	9000 - OUT OF DISTRICT PROGRAMS	\$ 13,845	\$ 16,804	2,959	21.37%
201.9120.260.370.9.5830.28352.1	Charter School Assessment - 28352	9000 - OUT OF DISTRICT PROGRAMS	\$ 20,612	\$ 39,882	19,270	93.49%
201.9200.260.370.2.1200.22060.1	Out-of-State Tuitions - 22060	9000 - OUT OF DISTRICT PROGRAMS	\$ -	\$ -	0	#DIV/0!
201.9300.260.370.2.1200.22061.1	Non-Public Tuitions - 22061	9000 - OUT OF DISTRICT PROGRAMS	\$ 3,396,962	\$ 3,176,001	-220,961	-6.50%
201.9400.260.370.2.1200.22062.1	Collaborative Tuitions - 22062	9000 - OUT OF DISTRICT PROGRAMS	\$ 318,500	\$ 365,193	46,693	14.66%
		<b>9000 - OUT OF DISTRICT PROGRAMS Total</b>		<b>\$ 3,597,880</b>	<b>-152,040</b>	
201.9900.260.900.2.1200.22068.1	Circuit Breaker/IDEA Offset - 22068	9900- CIRCUIT BREAKER OFFSET	\$ (1,801,678)	\$ (1,720,000)	81,678	-4.53%
201.9900.260.900.2.1200.22068.1	CARES ACT OFFSET - 22068	9900- CIRCUIT BREAKER OFFSET	\$ -	\$ -	0	#DIV/0!
		<b>9900- CIRCUIT BREAKER OFFSET Total</b>		<b>\$ (1,720,000)</b>	<b>81,678</b>	
		<b>Grand Total</b>	<b>\$ 37,811,098</b>	<b>\$ 39,085,301</b>	<b>1,274,203</b>	<b>3.37%</b>

# FY25 CPS SUPERINTENDENT'S RECOMMENDED BUDGET

December 5, 2023

Presentation to Concord School Committee

# Budget Process Overview

## ZERO BASED BUDGETS

- Build from ground up, re-evaluate each line item each year
- Built by principals / administrators



## Town Budget Process

- “Guidelines” established by Town of Concord, communication with Carlisle

## PRELIMINARY FY25 BUDGET + OPEN HEARING (DECEMBER 2023)

Present to School Committee, and share with Town officials



### Feedback loop

- Town officials
- SCOM



### Review & Revise



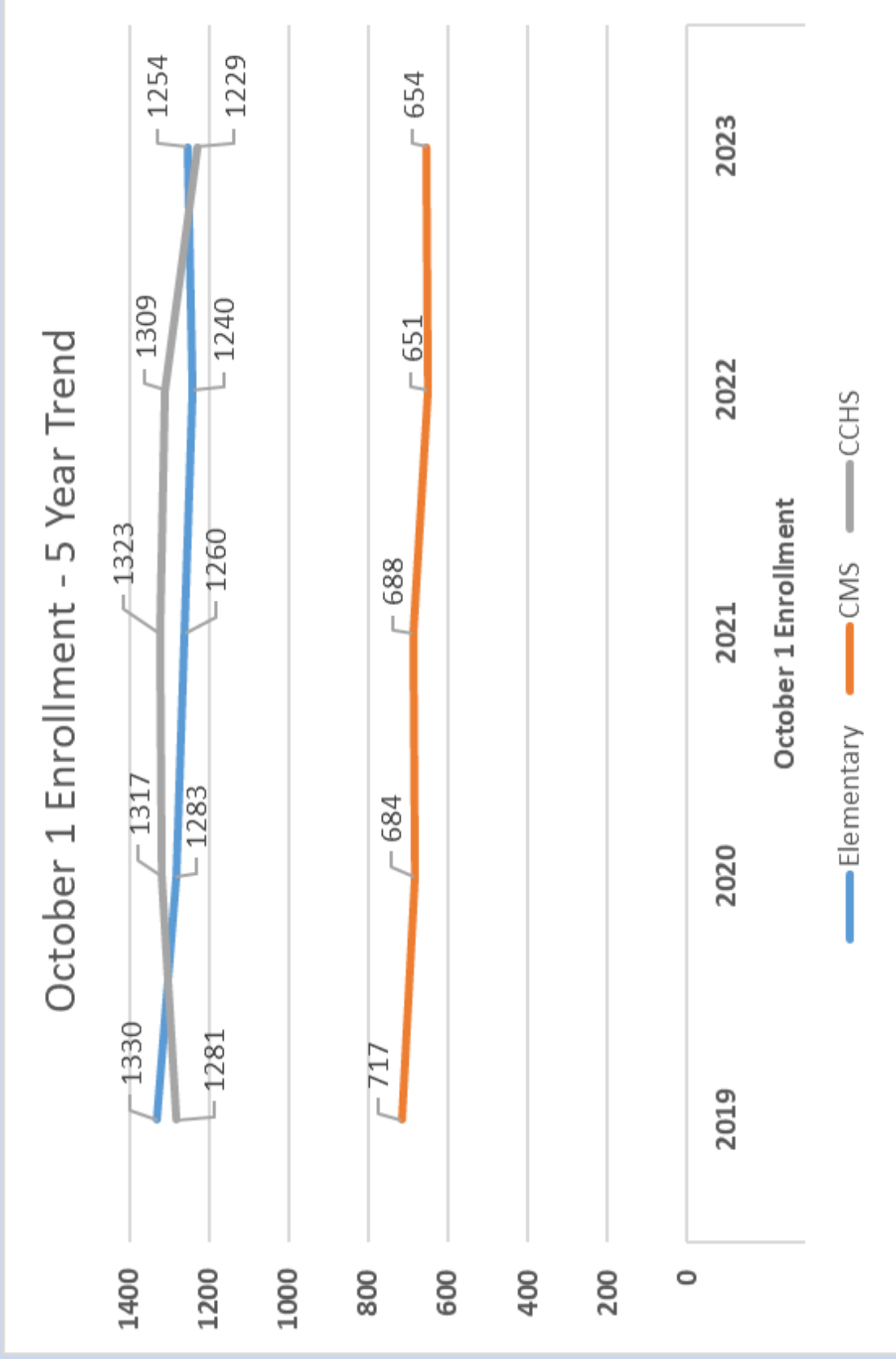
### New information (Jan)

- State Aid (Ch. 70, et al)
- Expense/service changes

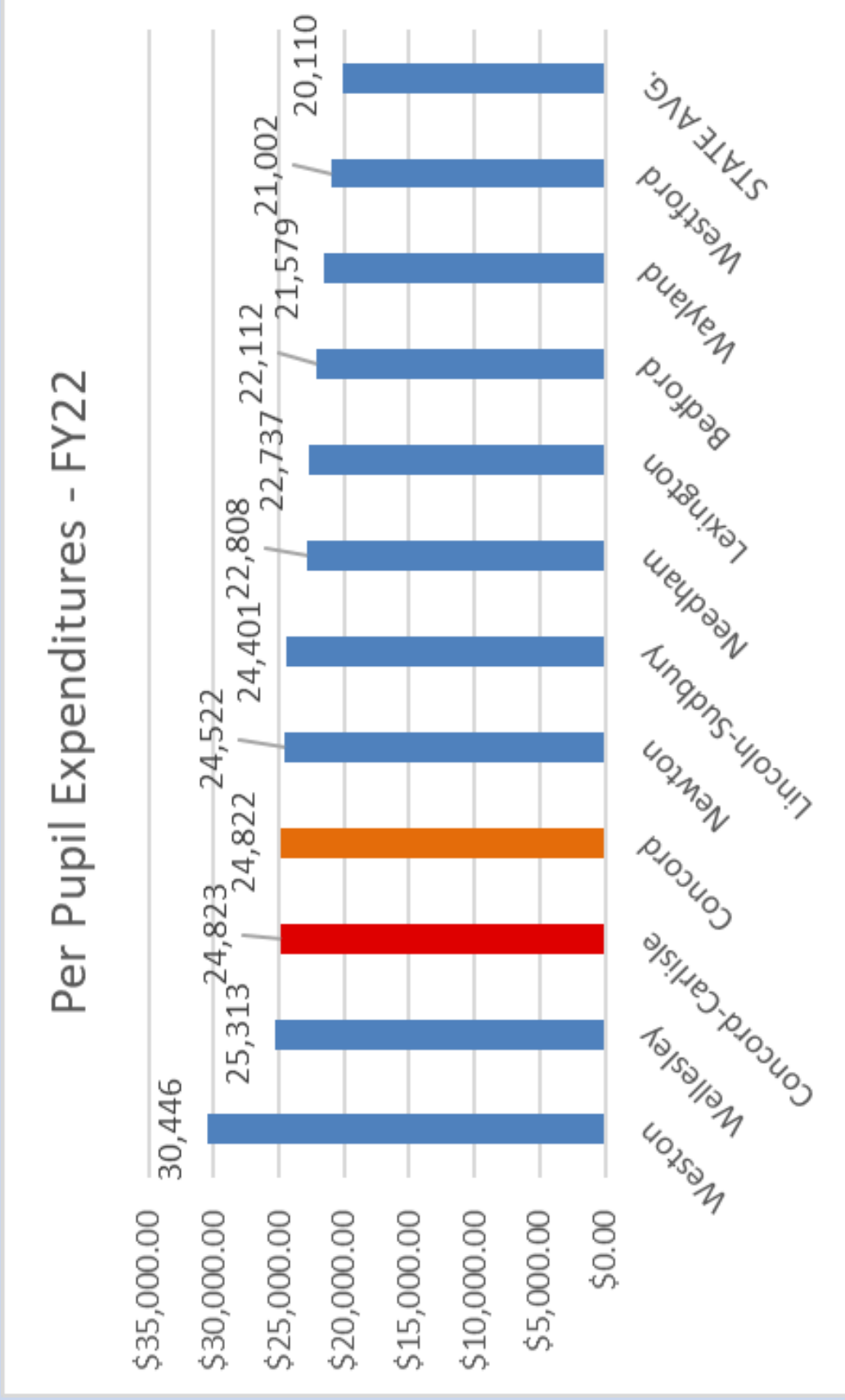


## REVISED FY25 BUDGET (AS NEEDED)

# Student Enrollment Trends FY19 – FY23



# Per Pupil Expenditure Data



# Budget Objectives

- Maintain existing programs and supports to students
- Support Strategic Plan initiatives
- Meet legal mandates for special education, and homelessness, and other requirements

# Budget Summary

- FY25 Proposed Budget is \$46,602,943, an increase of \$1,555,767, or 3.45% over the FY24 budget

## Key Drivers

- Teaching & Instructional support costs up \$1.533M (4.3%)
- Out of District Tuitions (net) down \$300K (-72.8%)

# FY25 CPS BUDGET - DESE 1000 FUNCTION

Expense Category	FY24 Budget	FY25 Proposed Budget (12-5-2023)	\$ Difference FY25/FY24	% Difference FY25/FY24
District Administration	1,658,620	1,764,568	105,948	6.4%
Teaching & Instructional Support	35,551,580	37,084,470	1,532,890	4.3%
Other School Services	3,180,909	3,290,871	109,962	3.5%
Maintenance	3,567,505	3,686,528	119,023	3.3%
Fixed Charges	253,442	226,216	(27,226)	-10.7%
Community Services	105,132	108,023	2,891	2.7%
Fixed Assets	318,686	330,500	11,814	3.7%
Programs with Other Districts	411,302	111,766	(299,536)	-72.8%
<b>Grand Total</b>	<b>45,047,176</b>	<b>46,602,943</b>	<b>1,555,767</b>	<b>3.45%</b>

# FY25 CPS BUDGET – FTE SUMMARY

<b>FTE Summary</b>			
<b>Category</b>	<b>FY24 Budget</b>	<b>FY25 Proposed Budget (12-5-2023)</b>	<b>Difference FY25/FY24</b>
<b>District Administration</b>	11.68	11.68	-
<b>Teaching &amp; Instructional Support</b>	357.81	362.02	4.21
<b>Other School Services</b>	34.13	34.13	-
<b>Maintenance</b>	19.93	19.93	-
<b>Community Services</b>	3.60	3.60	-
<b>Grand Total</b>	<b>427.15</b>	<b>431.36</b>	<b>4.21</b>

# FTE Summary of Changes

## Teachers / Specialists

- Special Education staff reductions based on caseload analysis amidst changing needs
- 2.0 FTEs added back to budget with expiration of ESSER III funds
- 2.0 FTE adds enrollment driven (pre-school, Thoreau kindergarten)
- 0.4 FTE is due to correction to prior year reported FTE

## Instructional Assistants/Tutors

### **PRE-SCHOOL** - 4.0 additional pre-school assistants

- 2.0 to support added classroom, 2.0 for 1:1 student support

### **K-8**

- Net reduction of (1.0 FTE) across all schools
- 2.0 FTEs added back to budget due to Metco not issuing SPED supplemental grant

# Key Drivers – by DESE 1000 FUNCTION

## District Administration (1000)

- **\$105.9K, 6.4% increase over FY24 Budget**
  - IT equipment/supplies/software \$31.2K (14.8%)
  - Negotiation funds – non-bargaining \$24.5K
    - 0.75% of non-bargaining staff salaries
    - Separate from COLA increases
  - Remainder is primarily salary increases, with level staffing of 11.68 FTEs

# Key Drivers – by DESE 1000 FUNCTION

## Teaching & Instructional Support (2000)

- **\$1.533M, 4.3% increase over FY24 Budget**
  - \$805K Teacher/CTA Salaries (3.1%) factoring in impact of reductions, and retirement assumption of 2 teachers (replacement cost savings)
  - \$467K Support staff pay (6.0%), 5.0 FTE increase for special ed tutors and assistants, includes contractual increases
  - \$168K Supplies and Materials increase (12%) due mainly to adoption of new Math curriculum (\$120K) for Concord Middle School grades 6 - 8

# Key Drivers – by DESE 1000 FUNCTION

## Other School Services (3000)

- **\$110K, 3.5% increase over FY24 Budget**
  - \$42K 1:1 nursing contract services (for transportation)
  - Remainder is primarily due to contractual wage increases

# Key Drivers – by DESE 1000 FUNCTION

## Maintenance and Operations (4000)

- **\$119K, 3.3% increase from FY24 Budget**
  - \$51K increases to Maintenance Supplies/Materials and Contract Services
    - Wastewater treatment contract services \$15K, the balance due to supplies / materials, as costs have been running higher than budgeted
  - Utilities (heating / electricity) increase relatively flat due to offsetting impacts
    - Added cost of having two months with three CMS buildings on-line
    - Savings on electricity anticipated with replacement of ERU's at Thoreau
    - Heating costs were favorable to budget in FY23, adjusted based on run rate, with rate increases factored in

# Key Drivers – by DESE 1000 FUNCTION

## Fixed Charges (5000)

- **(\$27K), (11%) decrease from FY24 Budget**
  - Early Retirement / Sick Time Buyout reduction of (\$22K) as the payouts related to these retirement incentive programs wind down

# Key Drivers – by DESE 1000 FUNCTION

## Fixed Assets (7000)

- **\$12K, 4% increase from FY24 Budget**
- Various needs for new equipment across elementary schools, including special education equipment and audio assistive equipment
- Vehicle replacement budgeted level with prior years, assumes continuing with leasing of buses

# Key Drivers – by DESE 1000 FUNCTION

## Out of District Tuitions (9000)

- **\$300K decrease from FY24 Budget (net)**
  - Gross tuition costs for special education, prior to offsets, decreased from \$1.758M to \$1.472M, equating to (\$286K) decrease (16%)
  - Budget offsets from Circuit-breaker and IDEA grant increased by \$13K
    - Circuit-breaker increase from (\$837,000) to (\$840,000)
    - IDEA offset increase from (\$510,000) to (\$520,000)

# Salaries / Non-Salary accounts Breakout

Expense Category	FY24 Budget	FY25 Proposed Budget (12-5-2023)	\$ Difference FY25/FY24	% Difference FY25/FY24
Salary Accounts	38,416,870	39,978,910	1,562,040	4.1%
Non-Salary Accounts	6,630,306	6,624,033	(6,273)	-0.1%
<b>Total</b>	45,047,176	46,602,943	1,555,767	3.5%

# School Summary View

School / Unit	FY23 REQUESTED BUDGET	FY23 REQUESTED FTE	FY24 REQUESTED BUDGET	FY24 REQUESTED FTE
Pre-School	1,225,096	15.56	1,424,171	20.36
Alcott	6,694,372	68.93	6,950,101	69.36
Thoreau	7,381,527	82.22	7,815,211	84.23
Willard	7,053,319	73.80	7,013,454	68.35
Elementary Wide	2,031,684	16.20	2,172,675	16.20
Middle School	12,235,020	115.30	12,767,479	116.92
District Wide	8,426,159	55.14	8,459,852	55.94
<b>CPS - Total</b>	<b>45,047,176</b>	<b>427.15</b>	<b>46,602,943</b>	<b>431.36</b>

# Program View

Program Type	FY24 Budget (Final)	FY25 Budget Request [12-5-23]	\$ Difference FY24/FY23	\$ Difference FY24/FY23
Special Education	11,812,802	11,937,756	124,954	1.06%
Regular Education	33,234,374	34,665,187	1,430,812	4.31%
Total	45,047,176	46,602,943	1,555,767	3.45%

# Concord Middle School - Transition

- Utilities includes two months of heat and electricity for Sanborn, Peabody, and the new Concord Middle School
  - Budgeted cost of \$54K will not be recurring in FY26
- Wastewater treatment facility contract services are only budgeted for part of the year (\$15K), and will be budgeted for the full year in FY26
- Anticipated other savings of \$500K to be realized in FY26 as the district opens the year in a single middle school building, with some efficiencies gained

# ESSER FUNDING UPDATE

<u>Entity</u>	<u>Grant Name</u>	<u>Grant Budget</u>	<u>FY20-22 Expense</u>	<u>FY23 Expense</u>	<u>FY24 Anticipated</u>	<u>FY25 Projected</u>	<u>Grant Deadline</u>
CPS	ESSER I (DESE)	467,775	467,775				12/31/2021
CPS	ESSER II (Municipal)	126,825	126,825				12/31/2021
CPS	DESE Emergency Reli	112,379	112,379				9/30/2022
CPS	ESSER II	453,100	403,463	49,637			9/30/2023
CPS	ARP - IDEA	131,637	33,929	97,708			9/30/2023
CPS	ARP - IDEA Early Chilc	12,267		12,267			9/30/2023
CPS	ESSER III	995,840	94,107	367,868	480,866	52,999	9/30/2024
<b>CPS TOTAL</b>		<b>2,299,823</b>	<b>1,238,478</b>	<b>527,480</b>	<b>480,866</b>	<b>52,999</b>	

## ESSER III – Use of Funds

- \$240,000 Counseling (Peabody School Psychologist) - two years
  - \$240,000 Special Ed Teacher – Language Based Program - two years
  - \$372,640 Summer School Programs – two years, or three if possible
  - \$43,200 Required MTRS Contribution
  - \$100,000 Instructional Materials (one time purchases)
- \$995,840**

**9/30/2024 grant deadline (early in FY25)**

# Supporting Homeless Students – Financial update

## In District Students

- Estimated FY24 grant funding of \$398K (\$375K state, \$23K federal)
- Uses of grant funds:
  - ELL Teacher at Willard
  - 4 FTE Kindergarten instructional assistants at Willard
  - Contract services (translation, various other services)
  - Family Coordinator
- Anticipate growth in grant funding in FY25, will be reviewing how to best allocate additional funds (ELL, tutor support)
- **Pre-school not included in this grant funding**

## Out of District Students (traveling to home district)

- Homeless transportation costs for FY24 have declined and projected to run around \$125K; the district has not budgeted for these costs
  - Participating in DESE pilot that will provide more timely reimbursement and via a funding mechanism that allows district to offset costs directly upon reimbursement

# Budget Risks

- Homeless related expenses not budgeted, assumed covered by grants, and state support
  - Potential growth in Pre-school program
- CTA salary increases will be determined via contract negotiations
- Unanticipated issues related to new Concord Middle School building project

QUESTIONS ?

# REFERENCE SLIDES

# Expenditure Budgets: DESE Categories

- **ADMIN (“1000”)** = SCHOOL COMMITTEE, SUPERINTENDENT, BUSINESS OFFICE, ADMIN TECHNOLOGY, LEGAL SERVICES
- **INSTRUCTIONAL SERVICES (“2000”)** = TEACHING & LEARNING STAFF & MATERIALS, STUDENT SVCS, CLASSROOM INSTRUCTION, TEACHERS, PARAS, PROFESSIONAL DEVELOPMENT, CLASSROOM SUPPLIES, ETC, GUIDANCE, & PSYCHOLOGICAL SVCS
- **OTHER SCHOOL SERVICES (“3000”)** = NURSING, FOOD SERVICE, TRANSPORTATION, STUDENT ACTIVITIES, & ATHLETICS
- **OPERATIONS & MAINTENANCE (“4000”)** = CUSTODIAL SERVICES, UTILITIES, MAINTENANCE OF BUILDINGS / GROUNDS, TECH NETWORK & INFRASTRUCTURE
- **FIXED CHARGES (“5000”)** = LEASES, INSURANCE COSTS, RETIREMENT COSTS, OPEB
- **TUITIONS (“9000”)** = SPED OOD PLACEMENTS, SCHOOL CHOICE, CHARTER TUITION

Account Code	Acct Description	DESE FUNCTION	FY24 Budget (Final)	FY25 Budget Request [12-5-23]	\$ Difference FY24/FY23	% Diff.
101.1110.120.900.9.3530.15301.1	School Comm. Clerical Salary - 15301	1110- SCHOOL COMMITTEE	4,281	4,399	118	2.76%
101.1110.240.900.9.3530.15354.1	School Comm. Contr. Services - 15354	1110- SCHOOL COMMITTEE	500	1,500	1,000	200.00%
101.1110.250.900.9.3530.15351.1	School Comm. S/M - 15351	1110- SCHOOL COMMITTEE	500	500	-	0.00%
101.1110.260.900.9.3530.15352.1	School Comm. Dues - 15352	1110- SCHOOL COMMITTEE	1,500	5,000	3,500	233.33%
101.1110.260.900.9.3530.15353.1	School Comm. Conferences - 15353	1110- SCHOOL COMMITTEE	500	650	150	30.00%
		<b>1110- SCHOOL COMMITTEE Total</b>	<b>7,281</b>	<b>12,049</b>	<b>4,768</b>	
101.1210.110.900.9.3510.15101.1	Superintendent's Salary - 15101	1210- SUPERINTENDENT	145,150	147,522	2,372	1.63%
101.1210.120.900.9.3510.15102.1	Super Admin Asst. - 15102	1210- SUPERINTENDENT	49,790	51,284	1,494	3.00%
101.1210.240.900.9.3510.15152.1	Supt. Consultant Contract - 15152	1210- SUPERINTENDENT	5,000	5,000	-	0.00%
101.1210.250.900.9.3510.15151.1	Supt. Office S/M - 15151	1210- SUPERINTENDENT	2,800	3,500	700	25.00%
101.1210.260.900.9.3510.15154.1	Supt. Memberships - 15154	1210- SUPERINTENDENT	6,000	6,000	-	0.00%
101.1210.260.900.9.3510.15156.1	Supt. Prof. Development - 15156	1210- SUPERINTENDENT	1,500	1,500	-	0.00%
101.1210.260.900.9.3510.15157.1	Annual School Census - 15157	1210- SUPERINTENDENT	2,950	2,950	-	0.00%
		<b>1210- SUPERINTENDENT Total</b>	<b>213,190</b>	<b>217,756</b>	<b>4,566</b>	
101.1220.260.900.9.3510.15164.1	Asst. Supt. Prof. Development - 15164	1220- ASSISTANT SUPERINTENDENT	2,500	2,616	116	4.64%
		<b>1220- ASSISTANT SUPERINTENDENT Total</b>	<b>2,500</b>	<b>2,616</b>	<b>116</b>	
101.1230.110.900.1.7220.72204.1	METCO Coordinator Position - 72204	1230- OTHER DISTRICT ADMIN.	-	-	-	n/a
101.1230.130.900.9.2340.13406.1	Negotiations - Non-Bargaining - 13406	1230- OTHER DISTRICT ADMIN.	-	24,513	24,513	n/a
		<b>1230- OTHER DISTRICT ADMIN. Total</b>	<b>-</b>	<b>24,513</b>	<b>24,513</b>	
101.1410.110.900.9.3510.15106.1	Asst. Super of Finance & Oper. Salary - 15106	1410- BUSINESS & FINANCE	94,813	97,658	2,845	3.00%
101.1410.130.900.9.3510.15107.1	Financial Serv. Staff Salary - 15107	1410- BUSINESS & FINANCE	337,426	352,365	14,939	4.43%
101.1410.240.900.9.3510.15157.1	Toner Contract - 15157	1410- BUSINESS & FINANCE	29,500	27,767	(1,733)	-5.87%
101.1410.240.900.9.3510.15172.1	Bus. Office Contr. Services - 15172	1410- BUSINESS & FINANCE	22,310	23,426	1,116	5.00%
101.1410.250.900.9.3510.15171.1	Bus. Office S/M - 15171	1410- BUSINESS & FINANCE	2,000	1,581	(419)	-20.95%
101.1410.260.900.9.3510.15174.1	Bus. Office Memberships - 15174	1410- BUSINESS & FINANCE	2,920	3,066	146	5.00%
101.1410.260.900.9.3510.15175.1	Bus. Office Prof. Development - 15175	1410- BUSINESS & FINANCE	2,150	2,258	108	5.02%
		<b>1410- BUSINESS &amp; FINANCE Total</b>	<b>491,119</b>	<b>508,121</b>	<b>17,002</b>	
101.1420.110.900.9.3510.15108.1	Human Resources Admin. Sal. - 15108	1420- HUMAN RESOURCES OFFICE	81,138	83,856	2,718	3.35%
101.1420.130.900.9.3510.15109.1	HR Personnel Office Staff Salary - 15109	1420- HUMAN RESOURCES OFFICE	77,165	82,648	5,483	7.11%
101.1420.240.900.9.3510.15182.1	Human Resources Contr. Services - 15182	1420- HUMAN RESOURCES OFFICE	22,000	26,670	4,670	21.23%
101.1420.250.900.9.3510.15181.1	Human Resources Office S/M - 15181	1420- HUMAN RESOURCES OFFICE	5,500	1,943	(3,557)	-64.67%
101.1420.260.900.9.3510.15184.1	Human Resources Memberships - 15184	1420- HUMAN RESOURCES OFFICE	400	420	20	5.00%
101.1420.260.900.9.3510.15185.1	Human Resources Prof. Development - 15185	1420- HUMAN RESOURCES OFFICE	1,000	1,050	50	5.00%
101.1420.260.900.9.3510.15186.1	Human Resources Recruiting - 15186	1420- HUMAN RESOURCES OFFICE	1,500	1,575	75	5.00%
		<b>1420- HUMAN RESOURCES OFFICE Total</b>	<b>188,703</b>	<b>198,162</b>	<b>9,459</b>	
101.1430.260.900.9.3510.15191.1	Legal Services - 15191	1430- ADMIN. SERVICES - LEGAL	70,000	70,000	-	0.00%
		<b>1430- ADMIN. SERVICES - LEGAL Total</b>	<b>70,000</b>	<b>70,000</b>	<b>-</b>	
101.1450.120.900.9.4630.16304.1	Info. Tech. Clerical Sal. - 16304	1450- ADMINISTRATIVE TECHNOLOGY	28,309	29,183	874	3.09%
101.1450.130.900.9.4630.16301.1	Info. Tech. Director Salary - 16301	1450- ADMINISTRATIVE TECHNOLOGY	86,786	89,391	2,605	3.00%

Account Code	Acct Description	DESE FUNCTION	FY24 Budget (Final)	FY25 Budget Request [12-5-23]	\$ Difference FY24/FY23	% Diff.
101.1450.130.900.9.4630.16302.1	Info. Tech. Unit Ldr. Salary - 16302	1450- ADMINISTRATIVE TECHNOLOGY	116,819	120,323	3,504	3.00%
101.1450.130.900.9.4630.16303.1	I. T. Sr. Support Analyst Sal. - 16303	1450- ADMINISTRATIVE TECHNOLOGY	244,377	251,687	7,310	2.99%
101.1450.240.900.9.4630.16353.1	Contr. Services - Web Page - 16353	1450- ADMINISTRATIVE TECHNOLOGY	2,750	5,775	3,025	110.00%
101.1450.250.900.9.4630.16351.1	I. T. Services Office S/M - 16351	1450- ADMINISTRATIVE TECHNOLOGY	20,000	21,000	1,000	5.00%
101.1450.260.900.9.4630.16354.1	Server Maintenance Support - 16354	1450- ADMINISTRATIVE TECHNOLOGY	-	4,725	4,725	n/a
101.1450.260.900.9.4630.16355.1	I. T. Serv. New Equipment - 16355	1450- ADMINISTRATIVE TECHNOLOGY	65,714	76,442	10,728	16.33%
101.1450.260.900.9.4630.16363.1	Admin. Software Support - 16363	1450- ADMINISTRATIVE TECHNOLOGY	121,072	132,825	11,753	9.71%
		<b>1450- ADMINISTRATIVE TECHNOLOGY</b>	<b>685,827</b>	<b>731,351</b>	<b>45,524</b>	
101.2110.110.200.1.1140.11409.1	M.S. Music Dept. Chair Stipend- 11409	2110- CURRICULUM DIRECTORS	3,644	3,753	109	2.99%
101.2110.110.900.2.1200.12018.1	Dir. Of Student Services - 12018	2110- CURRICULUM DIRECTORS	107,655	114,053	6,398	5.94%
101.2110.110.900.9.1120.11201.1	Summer School Director - 11201	2110- CURRICULUM DIRECTORS	10,250	3,000	(7,250)	-70.73%
101.2110.110.900.9.3510.15115.1	Asst. Super of Teaching/Learning Salary - 15115	2110- CURRICULUM DIRECTORS	126,771	130,575	3,804	3.00%
101.2110.110.900.9.3510.15116.1	DEI Director - 15116	2110- CURRICULUM DIRECTORS	87,867	90,283	2,416	2.75%
101.2110.110.900.9.3510.15119.1	DEI Building Leads - 15119	2110- CURRICULUM DIRECTORS	15,480	18,975	3,495	22.58%
101.2110.120.100.2.1200.12017.1	Elem. SPED Clerical Salary - 12017	2110- CURRICULUM DIRECTORS	95,859	96,901	1,042	1.09%
101.2110.120.900.9.3510.15104.1	Teach/Learn Support Staff - 15104	2110- CURRICULUM DIRECTORS	97,854	100,775	2,921	2.99%
101.2110.130.900.9.3510.15118.1	DEI Intern - 15118	2110- CURRICULUM DIRECTORS	18,000	18,000	-	0.00%
101.2110.240.900.2.1200.12119.1	Special Ed Dues Fees & Memberships - 12119	2110- CURRICULUM DIRECTORS	1,000	6,000	5,000	500.00%
101.2110.240.900.9.3510.15120.1	DEI Contract Services - 15120	2110- CURRICULUM DIRECTORS	4,023	7,390	3,367	83.69%
101.2110.250.100.2.1200.12051.1	Elem. SPED Administrator S/M - 12051	2110- CURRICULUM DIRECTORS	-	-	-	n/a
101.2110.250.900.1.1100.11051.1	Health Ed. S/M - 11051	2110- CURRICULUM DIRECTORS	28,875	28,875	-	0.00%
101.2110.250.900.9.1120.11251.1	Summer School S/M - 11251	2110- CURRICULUM DIRECTORS	10,500	5,000	(5,500)	-52.38%
101.2110.250.900.9.3510.15117.1	DEI S/M - 15117	2110- CURRICULUM DIRECTORS	1,320	5,320	4,000	303.03%
101.2110.260.900.2.1200.12070.1	Special Ed Non District Travel and Expenses - 12070	2110- CURRICULUM DIRECTORS	900	900	-	0.00%
101.2110.260.900.9.3510.15164.1	Director of Teach/Learn Prof. Development - 15164	2110- CURRICULUM DIRECTORS	-	680	680	n/a
101.2455.250.900.2.1200.10274.1	Special Ed Office Supplies - 10274	2110- CURRICULUM DIRECTORS	6,592	5,000	(1,592)	-24.15%
		<b>2110- CURRICULUM DIRECTORS Total</b>	<b>616,590</b>	<b>635,480</b>	<b>18,890</b>	
101.2210.110.001.2.1250.12505.1	Early Childhood Coordinator - 12505	2210- PRINCIPALS	143,838	148,154	4,316	3.00%
101.2210.110.110.9.3520.15201.1	Alcott Principal Salary - 15201	2210- PRINCIPALS	309,607	327,478	17,871	5.77%
101.2210.110.120.9.3520.15202.1	Thoreau Principal Salary - 15202	2210- PRINCIPALS	326,534	322,749	(3,785)	-1.16%
101.2210.110.130.9.3520.15203.1	Willard Principal Salary - 15203	2210- PRINCIPALS	318,633	333,104	14,471	4.54%
101.2210.110.200.9.3520.15204.1	Middle Sch. Principal Salary - 15204	2210- PRINCIPALS	185,326	190,887	5,561	3.00%
101.2210.110.200.9.3520.15205.1	M.S. Asst Prin Salary - 15205	2210- PRINCIPALS	276,613	281,169	4,556	1.65%
101.2210.120.110.9.3520.15207.1	Alcott Princ. Clerical Salary - 15207	2210- PRINCIPALS	113,538	127,257	13,719	12.08%
101.2210.120.120.9.3520.15208.1	Thoreau Prin. Clerical Salary - 15208	2210- PRINCIPALS	113,602	129,665	16,063	14.14%
101.2210.120.130.9.3520.15209.1	Willard Prin. Clerical Salary - 15209	2210- PRINCIPALS	111,020	129,150	18,130	16.33%
101.2210.120.200.9.3520.15210.1	M.S. Prin. Clerical Salary - 15210	2210- PRINCIPALS	201,750	206,639	4,889	2.42%
101.2210.250.110.9.1041.10463.1	Alcott Principal S/M - 10463	2210- PRINCIPALS	3,200	3,360	160	5.00%
101.2210.250.120.9.1042.10473.1	Thoreau Principal S/M - 10473	2210- PRINCIPALS	1,000	1,575	575	57.50%

Account Code	Acct Description	DESE FUNCTION	FY24 Budget (Final)	FY25 Budget Request [12-5-23]	\$ Difference FY24/FY23	% Diff.
101.2210.250.130.9.1043.10483.1	Willard Principal S/M - 10483	2210- PRINCIPALS	1,813	1,904	91	5.01%
101.2210.250.200.9.3520.15251.1	Middle Sch. Principals S/M - 15251	2210- PRINCIPALS	38,000	38,000	-	0.00%
101.2210.260.200.9.3520.15253.1	M.S. Prin. Prof. Development - 15253	2210- PRINCIPALS	4,300	4,300	-	0.00%
		<b>2210- PRINCIPALS Total</b>	<b>2,148,774</b>	<b>2,245,391</b>	<b>96,617</b>	
101.2220.110.200.1.1050.10502.1	English Dept. Chair Salary - 10502	2220- ACADEMIC DEPT. HEADS	58,052	59,794	1,742	3.00%
101.2220.110.200.1.1080.10803.1	World Lang. Dept. Chair Salary - 10803	2220- ACADEMIC DEPT. HEADS	58,052	59,794	1,742	3.00%
101.2220.110.200.1.1130.11303.1	Math Dept. Chair Salary - 11303	2220- ACADEMIC DEPT. HEADS	58,052	59,794	1,742	3.00%
101.2220.110.200.1.1180.11802.1	Science Dept. Chair Salary - 11802	2220- ACADEMIC DEPT. HEADS	58,052	59,794	1,742	3.00%
101.2220.110.200.1.1190.11902.1	Social Studies Dept. Chair Salary - 11902	2220- ACADEMIC DEPT. HEADS	58,052	59,794	1,742	3.00%
101.2220.110.200.2.1201.12034.1	Special Ed. Team Chair Salary - 12034	2220- ACADEMIC DEPT. HEADS	143,465	147,770	4,305	3.00%
101.2220.110.200.2.1201.12042.1	M.S. SPED Department Chair - 12042	2220- ACADEMIC DEPT. HEADS	5,472	5,637	165	3.02%
		<b>2220- ACADEMIC DEPT. HEADS Total</b>	<b>439,197</b>	<b>452,377</b>	<b>13,180</b>	
101.2300.110.200.1.1100.11052.1	Health Ed. Teaching - 11052	2300- TEACHING/INSTRUCTION	110,740	118,187	7,447	6.72%
101.2300.110.200.1.1100.11053.1	M.S. Health Ed. Teaching Experience - 11053	2300- TEACHING/INSTRUCTION	-	-	-	n/a
		<b>2300- TEACHING/INSTRUCTION Total</b>	<b>110,740</b>	<b>118,187</b>	<b>7,447</b>	
101.2305.110.001.2.1250.12501.1	Pre-School Teaching Salary - 12501	2305- CLASSROOM TEACHERS	622,746	684,502	61,756	9.92%
101.2305.110.001.2.1250.12506.1	Pre-School Teacher Longevity - 12506	2305- CLASSROOM TEACHERS	13,400	13,769	369	2.75%
101.2305.110.010.1.1041.10411.1	Alcott Kindergarten Tch. Salary - 10411	2305- CLASSROOM TEACHERS	389,180	399,882	10,702	2.75%
101.2305.110.010.1.1041.10416.1	Alcott K Longevity - 10416	2305- CLASSROOM TEACHERS	11,400	11,714	314	2.75%
101.2305.110.020.1.1042.10421.1	Thoreau Kindergarten Tch. Salary - 10421	2305- CLASSROOM TEACHERS	349,755	492,138	142,383	40.71%
101.2305.110.020.1.1042.10426.1	Thoreau K Longevity - 10426	2305- CLASSROOM TEACHERS	10,500	11,611	1,111	10.58%
101.2305.110.030.1.1043.10431.1	Willard Kindergarten Salary - 10431	2305- CLASSROOM TEACHERS	394,253	416,261	22,008	5.58%
101.2305.110.100.1.1120.11203.1	Summer School Elem Teaching - 11203	2305- CLASSROOM TEACHERS	30,362	20,250	(10,112)	-33.30%
101.2305.110.100.2.1200.12035.1	Elem. SPED Longevity - 12035	2305- CLASSROOM TEACHERS	-	-	-	n/a
101.2305.110.100.2.1200.12037.1	Elem. SPED Summer Teachers - 12037	2305- CLASSROOM TEACHERS	69,075	72,900	3,825	5.54%
101.2305.110.110.1.1010.10101.1	Alcott Art Teaching Salary - 10101	2305- CLASSROOM TEACHERS	131,770	88,208	(43,562)	-33.06%
101.2305.110.110.1.1020.10201.1	Alcott Instr. Tech. Specialist - 10201	2305- CLASSROOM TEACHERS	128,357	131,886	3,529	2.75%
101.2305.110.110.1.1041.10413.1	Alcott Elem. Teaching Salary - 10413	2305- CLASSROOM TEACHERS	2,393,369	2,502,761	109,392	4.57%
101.2305.110.110.1.1041.10417.1	Alcott Elem. Longevity - 10417	2305- CLASSROOM TEACHERS	50,500	51,889	1,389	2.75%
101.2305.110.110.1.1080.10808.1	World Language Alcott Tch. Salary - 10808	2305- CLASSROOM TEACHERS	108,727	118,955	10,228	9.41%
101.2305.110.110.1.1140.11401.1	Alcott Music Teaching Salary - 11401	2305- CLASSROOM TEACHERS	153,346	161,503	8,157	5.32%
101.2305.110.110.1.1150.11501.1	Alcott P.E. Teaching Salary - 11501	2305- CLASSROOM TEACHERS	122,578	125,949	3,371	2.75%
101.2305.110.110.2.1200.12002.1	Alcott SPED Teaching Salary - 12002	2305- CLASSROOM TEACHERS	668,596	627,282	(41,314)	-6.18%
101.2305.110.120.1.1010.10102.1	Thoreau Art Teaching Salary - 10102	2305- CLASSROOM TEACHERS	131,770	135,394	3,624	2.75%
101.2305.110.120.1.1020.10202.1	Thoreau Instr. Tech. Specialist - 10202	2305- CLASSROOM TEACHERS	122,578	125,949	3,371	2.75%
101.2305.110.120.1.1042.10423.1	Thoreau Elem. Teaching Salary - 10423	2305- CLASSROOM TEACHERS	2,169,553	2,249,869	80,316	3.70%
101.2305.110.120.1.1042.10427.1	Thoreau Elem. Longevity - 10427	2305- CLASSROOM TEACHERS	56,000	57,540	1,540	2.75%
101.2305.110.120.1.1080.10807.1	World Lang. Thoreau Tch. Salary - 10807	2305- CLASSROOM TEACHERS	122,389	130,785	8,396	6.86%
101.2305.110.120.1.1140.11402.1	Thoreau Music Tch. Salary - 11402	2305- CLASSROOM TEACHERS	152,569	160,832	8,263	5.42%

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101.2305.110.120.1.1150.11502.1	Thoreau P.E. Tch. Salary - 11502	2305- CLASSROOM TEACHERS	131,770	135,394	3,624	2.75%
101.2305.110.120.2.1200.12003.1	Thoreau SPED Teaching Salary - 12003	2305- CLASSROOM TEACHERS	1,086,744	1,077,298	(9,446)	-0.87%
101.2305.110.130.1.1010.10103.1	Willard Art Teaching Salary - 10103	2305- CLASSROOM TEACHERS	125,640	129,095	3,455	2.75%
101.2305.110.130.1.1020.10203.1	Willard Instr. Tech. Specialist - 10203	2305- CLASSROOM TEACHERS	131,770	138,321	6,551	4.97%
101.2305.110.130.1.1043.10433.1	Willard Elem. Teaching Salary - 10433	2305- CLASSROOM TEACHERS	2,439,490	2,523,099	83,609	3.43%
101.2305.110.130.1.1043.10437.1	Willard Elem. Longevity - 10437	2305- CLASSROOM TEACHERS	48,600	50,964	2,364	4.86%
101.2305.110.130.1.1080.10806.1	For. Lang. Willard Tch. Salary - 10806	2305- CLASSROOM TEACHERS	117,396	128,092	10,696	9.11%
101.2305.110.130.1.1140.11403.1	Willard Music Tch. Salary - 11403	2305- CLASSROOM TEACHERS	192,600	198,573	5,973	3.10%
101.2305.110.130.1.1150.11503.1	Willard P.E. Tch. Salary - 11503	2305- CLASSROOM TEACHERS	85,847	91,738	5,891	6.86%
101.2305.110.130.2.1200.12004.1	Willard SPED Teaching Salary - 12004	2305- CLASSROOM TEACHERS	664,509	553,664	(110,845)	-16.68%
101.2305.110.200.1.1010.10104.1	Middle Sch. Art Tch. Salary - 10104	2305- CLASSROOM TEACHERS	328,883	341,605	12,722	3.87%
101.2305.110.200.1.1010.10110.1	M.S. Art Longevity - 10110	2305- CLASSROOM TEACHERS	7,500	7,706	206	2.75%
101.2305.110.200.1.1020.10204.1	Middle Sch. Instr. Tech. Specialist - 10204	2305- CLASSROOM TEACHERS	217,617	229,484	11,867	5.45%
101.2305.110.200.1.1020.10206.1	M.S. Comp. Instr. Longevity - 10206	2305- CLASSROOM TEACHERS	2,800	2,877	77	2.75%
101.2305.110.200.1.1050.10501.1	English Teaching Salary - 10501	2305- CLASSROOM TEACHERS	920,489	922,530	2,041	0.22%
101.2305.110.200.1.1050.10503.1	English Longevity - 10503	2305- CLASSROOM TEACHERS	9,500	12,638	3,138	33.03%
101.2305.110.200.1.1080.10802.1	World Lang. Middle Sch. Tch. Salary - 10802	2305- CLASSROOM TEACHERS	703,063	737,470	34,407	4.89%
101.2305.110.200.1.1080.10805.1	M.S. World. Lang. Longevity - 10805	2305- CLASSROOM TEACHERS	8,500	10,789	2,289	26.93%
101.2305.110.200.1.1130.11301.1	Mathematics Teaching Salary - 11301	2305- CLASSROOM TEACHERS	1,000,500	1,043,134	42,634	4.26%
101.2305.110.200.1.1130.11304.1	Math Longevity - 11304	2305- CLASSROOM TEACHERS	14,200	14,591	391	2.75%
101.2305.110.200.1.1140.11404.1	Middle Sch. Music Tch. Salary - 11404	2305- CLASSROOM TEACHERS	403,022	418,685	15,663	3.89%
101.2305.110.200.1.1140.11411.1	M.S. Music Longevity - 11411	2305- CLASSROOM TEACHERS	5,600	5,754	154	2.75%
101.2305.110.200.1.1150.11504.1	Middle Sch. P.E. Tch. Salary - 11504	2305- CLASSROOM TEACHERS	394,516	403,629	9,113	2.31%
101.2305.110.200.1.1150.11506.1	M.S. P.E. Longevity - 11506	2305- CLASSROOM TEACHERS	12,200	12,536	336	2.75%
101.2305.110.200.1.1180.11801.1	Science Teaching Salary - 11801	2305- CLASSROOM TEACHERS	868,685	893,697	25,012	2.88%
101.2305.110.200.1.1180.11803.1	Science Longevity - 11803	2305- CLASSROOM TEACHERS	9,600	7,809	(1,791)	-18.66%
101.2305.110.200.1.1190.11901.1	Social Studies Teaching Salary - 11901	2305- CLASSROOM TEACHERS	923,303	980,193	56,890	6.16%
101.2305.110.200.1.1190.11903.1	Social Studies Longevity - 11903	2305- CLASSROOM TEACHERS	10,500	5,960	(4,540)	-43.24%
101.2305.110.200.1.1230.12301.1	Tech. Ed. Family & Consumer Tch. Sa - 1230	2305- CLASSROOM TEACHERS	100,512	103,276	2,764	2.75%
101.2305.110.200.1.1230.12302.1	F/C Science Longevity - 12302	2305- CLASSROOM TEACHERS	2,000	2,055	55	2.75%
101.2305.110.200.2.1201.12019.1	Middle Sch. SPED Teaching Salary - 12019	2305- CLASSROOM TEACHERS	1,185,618	1,200,626	15,008	1.27%
101.2305.110.200.2.1201.12036.1	M.S. SPED Longevity - 12036	2305- CLASSROOM TEACHERS	6,700	6,884	184	2.75%
101.2305.110.900.1.2340.13402.1	Professional Contingency - 13402	2305- CLASSROOM TEACHERS	40,000	(80,000)	(120,000)	-300.00%
101.2305.110.900.2.1200.12019.1	M.S. k-12 OOD Coordinator - 12019	2305- CLASSROOM TEACHERS	-	-	-	n/a
101.2305.110.900.2.1201.12041.1	Elem. K-12 Special Ed Coordinators - 12041	2305- CLASSROOM TEACHERS	199,953	201,810	1,857	0.93%
	<b>2305- CLASSROOM TEACHERS Total</b>		<b>20,802,400</b>	<b>21,303,805</b>	<b>501,405</b>	
101.2310.110.110.1.1170.11701.1	Alcott Reading Tch. Salary - 11701	2310- SPECIALIST TEACHERS	96,168	102,748	6,580	6.84%
101.2310.110.120.1.1170.11705.1	Thoreau Reading Tch. Salary - 11705	2310- SPECIALIST TEACHERS	128,702	135,394	6,692	5.20%
101.2310.110.130.1.1170.11706.1	Willard Reading Tch. Salary - 11706	2310- SPECIALIST TEACHERS	121,663	132,241	10,578	8.69%

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		<b>2310- SPECIALIST TEACHERS Total</b>	<b>346,533</b>	<b>370,383</b>	<b>23,850</b>	
101.2315.110.100.1.1030.10301.1	Curr. Center Specialists Salary - 10301	2315- TEAM LEADERS/DEPT. CHAIRS	188,463	261,343	72,880	38.67%
101.2315.110.100.1.1240.12402.1	Gr. 1 Grade Level Chair Salary - 12402	2315- TEAM LEADERS/DEPT. CHAIRS	2,338	2,349	11	0.47%
101.2315.110.100.1.1240.12403.1	Gr. 2 Grade Level Chair Salary - 12403	2315- TEAM LEADERS/DEPT. CHAIRS	2,338	2,349	11	0.47%
101.2315.110.100.1.1240.12404.1	Gr. 3 Grade Level Chair Salary - 12404	2315- TEAM LEADERS/DEPT. CHAIRS	2,338	2,349	11	0.47%
101.2315.110.100.1.1240.12405.1	Gr. 4 Grade Level Chair Salary - 12405	2315- TEAM LEADERS/DEPT. CHAIRS	2,338	2,349	11	0.47%
101.2315.110.100.1.1240.12406.1	Gr. 5 Grade Level Chair Salary - 12406	2315- TEAM LEADERS/DEPT. CHAIRS	2,338	2,349	11	0.47%
101.2315.110.100.1.1240.12407.1	K-5 Science Curr. Chair Salary - 12407	2315- TEAM LEADERS/DEPT. CHAIRS	2,338	2,349	11	0.47%
101.2315.110.100.1.1240.12408.1	K-5 Math Curr. Chair/Grade Level Chair - 12408	2315- TEAM LEADERS/DEPT. CHAIRS	-	-	-	n/a
101.2315.110.110.1.1240.12411.1	Alcott K-5 L/A Curr. Specialist Sal - 12411	2315- TEAM LEADERS/DEPT. CHAIRS	7,065	10,506	3,441	48.70%
101.2315.110.110.1.1240.12424.1	Alcott Leadership Stipends - 12424	2315- TEAM LEADERS/DEPT. CHAIRS	4,663	4,685	22	0.47%
101.2315.110.120.1.1240.12412.1	Thoreau K-5 L/A Curr. Specialist Sa - 12412	2315- TEAM LEADERS/DEPT. CHAIRS	2,280	2,349	69	3.03%
101.2315.110.120.1.1240.12424.1	Thoreau Leadership Stipends - 12424	2315- TEAM LEADERS/DEPT. CHAIRS	4,662	4,685	23	0.49%
101.2315.110.130.1.1240.12413.1	Willard K-5 L/A Curr. Specialist Sa - 12413	2315- TEAM LEADERS/DEPT. CHAIRS	2,280	2,343	63	2.76%
101.2315.110.130.1.1240.12424.1	Willard Leadership Stipends - 12424	2315- TEAM LEADERS/DEPT. CHAIRS	4,663	4,685	22	0.47%
101.2315.110.900.1.1240.12402.1	K-5 Grade Level Chair Salaries - 12402	2315- TEAM LEADERS/DEPT. CHAIRS	29,642	30,457	815	2.75%
		<b>2315- TEAM LEADERS/DEPT. CHAIRS T</b>	<b>257,746</b>	<b>335,147</b>	<b>77,401</b>	
101.2320.110.110.2.1200.12014.1	Alcott Occ. Therapist Salary - 12014	2320- MED. THERAPUTIC SERVICES	120,874	124,198	3,324	2.75%
101.2320.110.110.2.1200.12030.1	Alcott S/L Pathologist Salary - 12030	2320- MED. THERAPUTIC SERVICES	203,476	135,394	(68,082)	-33.46%
101.2320.110.120.2.1200.12015.1	Thoreau Occ. Therapist Salary - 12015	2320- MED. THERAPUTIC SERVICES	120,874	124,198	3,324	2.75%
101.2320.110.120.2.1200.12031.1	Thoreau S/L Pathologist Salary - 12031	2320- MED. THERAPUTIC SERVICES	207,830	222,160	14,330	6.90%
101.2320.110.130.2.1200.12016.1	Willard Occ. Therapist Salary - 12016	2320- MED. THERAPUTIC SERVICES	120,874	124,198	3,324	2.75%
101.2320.110.130.2.1200.12032.1	Willard S/L Pathologist Salary - 12032	2320- MED. THERAPUTIC SERVICES	175,588	137,045	(38,543)	-21.95%
101.2320.110.200.2.1201.12033.1	Middle Sch. S/L Pathologist Salary - 12033	2320- MED. THERAPUTIC SERVICES	122,578	125,949	3,371	2.75%
101.2320.110.900.2.1200.12040.1	District wide Behavioral Specialist - 12040	2320- MED. THERAPUTIC SERVICES	358,634	357,255	(1,379)	-0.38%
101.2320.240.900.2.1200.12119.1	Special Ed Contract Services - 12119	2320- MED. THERAPUTIC SERVICES	284,000	267,100	(16,900)	-5.95%
101.2320.260.900.2.1200.10274.1	Special Ed Translations - 10274	2320- MED. THERAPUTIC SERVICES	30,000	45,000	15,000	50.00%
		<b>2320- MED. THERAPUTIC SERVICES TO</b>	<b>1,744,728</b>	<b>1,662,497</b>	<b>(82,231)</b>	
101.2325.130.001.2.1210.12114.1	Integrated Pre-school Sub Salary - 12114	2325- SUBSTITUTES	3,210	3,298	88	2.74%
101.2325.130.010.1.1210.12103.1	Alcott Kindergarten Sub Salary - 12103	2325- SUBSTITUTES	2,000	2,055	55	2.75%
101.2325.130.020.1.1210.12104.1	Thoreau Kindergarten Sub Salary - 12104	2325- SUBSTITUTES	3,500	3,596	96	2.74%
101.2325.130.030.1.1210.12105.1	Willard Kindergarten Sub Salary - 12105	2325- SUBSTITUTES	3,000	3,083	83	2.77%
101.2325.130.110.1.1210.12106.1	Alcott Substitute Salary - 12106	2325- SUBSTITUTES	32,000	32,880	880	2.75%
101.2325.130.110.1.1210.12115.1	Long Term Subs Alcott - 12115	2325- SUBSTITUTES	38,000	39,045	1,045	2.75%
101.2325.130.120.1.1210.12107.1	Thoreau Substitute Salary - 12107	2325- SUBSTITUTES	38,000	39,045	1,045	2.75%
101.2325.130.120.1.1210.12117.1	Long Term Subs Thoreau - 12117	2325- SUBSTITUTES	38,000	39,045	1,045	2.75%
101.2325.130.120.2.1210.12111.1	Thoreau SPED Sub Salary - 12111	2325- SUBSTITUTES	-	-	-	n/a
101.2325.130.130.1.1210.12108.1	Willard Substitute Salary - 12108	2325- SUBSTITUTES	32,000	32,880	880	2.75%
101.2325.130.130.1.1210.12116.1	Long Term Subs Willard - 12116	2325- SUBSTITUTES	35,000	35,963	963	2.75%

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101.2325.130.200.1.1210.12109.1	Middle Sch. Sub Salary - 12109	2325- SUBSTITUTES	47,000	48,293	1,293	2.75%
101.2325.130.200.1.1210.12118.1	Long Term Subs M.S - 12118	2325- SUBSTITUTES	83,000	85,283	2,283	2.75%
101.2325.130.900.2.1210.12110.1	Special Ed Subs - 12110	2325- SUBSTITUTES	20,137	20,691	554	2.75%
		<b>2325- SUBSTITUTES Total</b>	<b>374,847</b>	<b>385,157</b>	<b>10,310</b>	
101.2330.110.110.1.1070.10701.1	Alcott ELL Tch. Salary - 10701	2330- INSTR. ASSISTANTS	131,770	135,394	3,624	2.75%
101.2330.110.120.1.1070.10702.1	Thoreau ELL Tch. Salary - 10702	2330- INSTR. ASSISTANTS	119,510	122,797	3,287	2.75%
101.2330.110.130.1.1070.10703.1	Willard ELL Tch. Salary - 10703	2330- INSTR. ASSISTANTS	128,702	132,241	3,539	2.75%
101.2330.110.200.1.1070.10704.1	ELL Teacher Salary - 10704	2330- INSTR. ASSISTANTS	89,283	97,854	8,571	9.60%
101.2330.130.001.2.1250.12502.1	Pre-School Aides/Tutors - 12502	2330- INSTR. ASSISTANTS	345,684	486,568	140,884	40.76%
101.2330.130.010.1.1041.10412.1	Alcott Kindergarten Aides Salary - 10412	2330- INSTR. ASSISTANTS	106,669	109,886	3,217	3.02%
101.2330.130.020.1.1042.10422.1	Thoreau Kindergarten Aides Salary - 10422	2330- INSTR. ASSISTANTS	112,286	151,802	39,516	35.19%
101.2330.130.030.1.1043.10432.1	Willard Kindergarten Aides Salary - 10432	2330- INSTR. ASSISTANTS	161,641	158,707	(2,934)	-1.82%
101.2330.130.100.2.1200.12039.1	Elem. SPED Summer Aides - 12039	2330- INSTR. ASSISTANTS	31,500	28,180	(3,320)	-10.54%
101.2330.130.110.1.1041.10414.1	Alcott Elem. Aides Salary - 10414	2330- INSTR. ASSISTANTS	55,040	55,199	159	0.29%
101.2330.130.110.1.1041.10415.1	Alcott Reg. Ed. Tutor Salary - 10415	2330- INSTR. ASSISTANTS	105,396	115,187	9,791	9.29%
101.2330.130.110.2.1200.12005.1	Alcott SPED Tutor Salary - 12005	2330- INSTR. ASSISTANTS	235,037	322,543	87,506	37.23%
101.2330.130.110.2.1200.12008.1	Alcott SPED Aides Salary - 12008	2330- INSTR. ASSISTANTS	206,905	219,955	13,050	6.31%
101.2330.130.120.1.1042.10424.1	Thoreau Elem. Aides Salary - 10424	2330- INSTR. ASSISTANTS	55,788	59,951	4,163	7.46%
101.2330.130.120.1.1042.10425.1	Thoreau Reg. Ed. Tutor Salary - 10425	2330- INSTR. ASSISTANTS	44,878	50,173	5,295	11.80%
101.2330.130.120.2.1200.12006.1	Thoreau SPED Tutor Salary - 12006	2330- INSTR. ASSISTANTS	453,928	465,517	11,589	2.55%
101.2330.130.120.2.1200.12009.1	Thoreau SPED Aides Salary - 12009	2330- INSTR. ASSISTANTS	481,955	535,000	53,045	11.01%
101.2330.130.130.1.1043.10434.1	Willard Elem. Aides Salary - 10434	2330- INSTR. ASSISTANTS	55,789	21,669	(34,120)	-61.16%
101.2330.130.130.1.1043.10435.1	Willard Reg. Ed. Tutor Salary - 10435	2330- INSTR. ASSISTANTS	245,261	131,675	(113,586)	-46.31%
101.2330.130.130.2.1200.12007.1	Willard SPED Tutor Salary - 12007	2330- INSTR. ASSISTANTS	489,716	496,157	6,441	1.32%
101.2330.130.130.2.1200.12010.1	Willard SPED Aides Salary - 12010	2330- INSTR. ASSISTANTS	97,626	105,800	8,174	8.37%
101.2330.130.200.2.1201.12020.1	Middle Sch. SPED Tutor Salary - 12020	2330- INSTR. ASSISTANTS	657,091	789,251	132,160	20.11%
101.2330.130.200.2.1201.12021.1	Middle Sch. SPED Aides Salary - 12021	2330- INSTR. ASSISTANTS	179,435	130,817	(48,618)	-27.10%
101.2330.130.900.1.2350.13501.1	Copy Service Salary - 13501	2330- INSTR. ASSISTANTS	37,634	38,612	978	2.60%
OFFSET	METCO SPECIAL ED GRANT	2330- INSTR. ASSISTANTS	(45,000)	-	45,000	-100.00%
		<b>2330- INSTR. ASSISTANTS Total</b>	<b>4,583,524</b>	<b>4,960,935</b>	<b>377,411</b>	
101.2340.110.110.1.1110.11102.1	Alcott Media Specialists Salary - 11102	2340- LIBRARIANS	134,254	138,176	3,922	2.92%
101.2340.110.120.1.1110.11104.1	Thoreau Media Specialist Salary - 11104	2340- LIBRARIANS	92,691	100,769	8,078	8.71%
101.2340.110.130.1.1110.11106.1	Willard Media Specialist Salary - 11106	2340- LIBRARIANS	127,731	138,161	10,430	8.17%
101.2340.110.200.1.1110.11108.1	M.S. Media Specialist Salary - 11108	2340- LIBRARIANS	135,844	97,854	(37,990)	-27.97%
101.2340.110.200.1.1110.11116.1	Library - Longevity - 11116	2340- LIBRARIANS	2,000	-	(2,000)	-100.00%
101.2340.120.100.1.1110.11110.1	Elementary Clerical Salary - 11110	2340- LIBRARIANS	-	-	-	n/a
101.2340.130.110.1.1110.11103.1	Alcott Library Aide Salary - 11103	2340- LIBRARIANS	8,723	9,480	757	8.68%
101.2340.130.120.1.1110.11105.1	Thoreau Library Aide Salary - 11105	2340- LIBRARIANS	8,723	9,480	757	8.68%
101.2340.130.130.1.1110.11107.1	Willard Library Aide Salary - 11107	2340- LIBRARIANS	8,723	9,480	757	8.68%

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101.2340.130.200.1.1110.11109.1	Middle Sch. Library Aide Salary - 11109	2340- LIBRARIANS	48,859	50,321	1,462	2.99%
		<b>2340- LIBRARIANS Total</b>	<b>567,548</b>	<b>553,721</b>	<b>(13,827)</b>	
101.2353.110.110.9.1160.11608.1	Alcott Prof. Development - 11608	2353- PROF. DEV. - TEACHERS	14,000	51,250	37,250	266.07%
101.2353.110.120.9.1160.11609.1	Thoreau Prof. Development - 11609	2353- PROF. DEV. - TEACHERS	11,300	11,865	565	5.00%
101.2353.110.130.9.1160.11610.1	Willard Prof. Development - 11610	2353- PROF. DEV. - TEACHERS	11,300	25,000	13,700	121.24%
101.2353.110.200.9.1160.11611.1	Middle Sch. Prof. Development - 11611	2353- PROF. DEV. - TEACHERS	22,600	22,600	-	0.00%
101.2353.110.900.9.1160.11602.1	Curr. Dev. Workshops - 11602	2353- PROF. DEV. - TEACHERS	88,348	140,015	51,667	58.48%
101.2353.110.900.9.1160.11605.1	Staff Dev. Professional Salary - 11605	2353- PROF. DEV. - TEACHERS	38,575	55,540	16,965	43.98%
		<b>2353- PROF. DEV. - TEACHERS Total</b>	<b>186,123</b>	<b>306,270</b>	<b>120,147</b>	
101.2355.130.110.9.1160.11613.1	Alcott Prof. Dev. Sub. Salary - 11613	2355- PROF. DEV. - SUBSTITUTES	2,750	2,826	76	2.76%
101.2355.130.120.9.1160.11614.1	Thoreau Prof. Dev. Sub Salary - 11614	2355- PROF. DEV. - SUBSTITUTES	3,000	3,083	83	2.77%
101.2355.130.130.9.1160.11615.1	Willard Prof. Dev. Sub Salary - 11615	2355- PROF. DEV. - SUBSTITUTES	2,750	2,826	76	2.76%
101.2355.130.200.9.1160.11616.1	M.S. Prof. Dev. Sub Salary - 11616	2355- PROF. DEV. - SUBSTITUTES	8,250	8,250	-	0.00%
		<b>2355- PROF. DEV. - SUBSTITUTES Total</b>	<b>16,750</b>	<b>16,985</b>	<b>235</b>	
101.2356.260.900.2.1160.11659.1	Special Ed Summer Training (Research and D	2356- Professional Development	15,000	-	(15,000)	-100.00%
101.2356.260.900.2.1160.11660.1	Special Ed Conferences & Workshops - 11660	2356- Professional Development	10,000	10,000	-	0.00%
		<b>2356- Professional Development Total</b>	<b>25,000</b>	<b>10,000</b>	<b>(15,000)</b>	
101.2357.110.100.9.1160.11603.1	Curr. Ctr. Prof. Dev. Providers - 11603	2357- PROF. DEV. - PROVIDERS	65,885	-	(65,885)	-100.00%
101.2357.110.900.9.1160.11606.1	Staff Dev. Tuition Reimbursement - 11606	2357- PROF. DEV. - PROVIDERS	30,000	30,000	-	0.00%
101.2357.110.900.9.1160.11607.1	Staff Dev. Mentoring - 11607	2357- PROF. DEV. - PROVIDERS	35,000	35,963	963	2.75%
101.2357.240.900.9.1160.11653.1	Staff Dev. Contracted Services - 11653	2357- PROF. DEV. - PROVIDERS	146,125	186,563	40,438	27.67%
101.2357.240.900.9.1160.11662.1	Translation Services - 11662	2357- PROF. DEV. - PROVIDERS	31,091	31,091	1	0.00%
101.2357.250.900.9.1160.11651.1	Curriculum Development S/M - 11651	2357- PROF. DEV. - PROVIDERS	802	802	(0)	-0.02%
101.2357.250.900.9.1160.11652.1	Staff Development S/M - 11652	2357- PROF. DEV. - PROVIDERS	30,358	30,358	(0)	0.00%
101.2357.260.200.9.1160.11657.1	Middle Sch. Conference Reimbursement - 1	2357- PROF. DEV. - PROVIDERS	4,500	4,500	-	0.00%
101.2357.260.900.2.1160.11659.1	SPED Conference Reimbursement - 11659	2357- PROF. DEV. - PROVIDERS	2,700	2,625	(75)	-2.78%
101.2357.260.900.9.1160.11658.1	Ripley Conference Reimbursement - 11658	2357- PROF. DEV. - PROVIDERS	10,860	10,860	0	0.00%
101.2357.260.900.9.1160.11664.1	District Memberships - 11664	2357- PROF. DEV. - PROVIDERS	826	1,157	331	40.12%
		<b>2357- PROF. DEV. - PROVIDERS Total</b>	<b>358,147</b>	<b>333,919</b>	<b>(24,228)</b>	
101.2358.260.900.2.1160.11660.1	Special Ed Professional Development - 11660	2358- Outside professional developme	25,000	42,000	17,000	68.00%
		<b>2358- Outside professional developm</b>	<b>25,000</b>	<b>42,000</b>	<b>17,000</b>	
101.2410.250.120.9.1110.11175.1	Thoreau Media AV S/M - 11175	2410- TEXTBOOKS	17,600	18,480	880	5.00%
101.2410.260.100.1.1030.10362.1	Curriculum Center Textbooks - 10362	2410- TEXTBOOKS	13,216	133,877	120,661	912.99%
101.2410.260.110.1.1041.10465.1	Alcott Elementary Language Arts S/M - 1046	2410- TEXTBOOKS	20,404	43,454	23,050	112.97%
101.2410.260.120.1.1042.10475.1	Thoreau Elementary Language Arts S/M - 104	2410- TEXTBOOKS	22,266	29,563	7,297	32.77%
101.2410.260.130.1.1043.10485.1	Willard Elementary Language Arts S/M - 104	2410- TEXTBOOKS	15,735	15,735	(0)	0.00%
101.2410.260.200.1.1050.10552.1	English Textbooks - 10552	2410- TEXTBOOKS	15,600	15,000	(600)	-3.85%
101.2410.260.200.1.1080.10854.1	World Lang. Middle Sch. Textbooks - 10854	2410- TEXTBOOKS	3,872	4,345	473	12.20%
101.2410.260.200.1.1130.11352.1	Math Textbooks - 11352	2410- TEXTBOOKS	8,173	5,864	(2,309)	-28.25%

Account Code	Acct Description	DESE FUNCTION	FY24 Budget (Final)	FY25 Budget Request [12-5-23]	\$ Difference FY24/FY23	% Diff.
101.2410.260.200.1.1180.11852.1	Science Textbooks - 11852	2410- TEXTBOOKS	-	-	-	n/a
101.2410.260.200.1.1190.11952.1	Social Studies Textbooks - 11952	2410- TEXTBOOKS	125	2,079	1,954	1563.20%
		<b>2410- TEXTBOOKS Total</b>	<b>116,992</b>	<b>268,397</b>	<b>151,405</b>	
101.2415.250.110.9.1110.11151.1	Alcott Library/Media Office S/M - 11151	2415- OTHER BOOKS	1,953	2,050	97	4.97%
101.2415.250.120.9.1110.11170.1	Thoreau Lib/Med Office S/M - 11170	2415- OTHER BOOKS	5,869	6,162	293	4.99%
101.2415.250.130.9.1110.11171.1	Willard Lib/Med Office S/M - 11171	2415- OTHER BOOKS	2,640	2,772	132	4.99%
101.2415.250.200.9.1110.11172.1	Middle Sch. Lib/Med Office S/M - 11172	2415- OTHER BOOKS	1,750	5,000	3,250	185.71%
101.2415.260.110.1.1110.11157.1	Alcott Library books - 11157	2415- OTHER BOOKS	7,300	7,300	-	0.00%
101.2415.260.110.1.1140.11457.1	Alcott Music S/M - 11457	2415- OTHER BOOKS	819	2,000	1,181	144.11%
101.2415.260.120.1.1110.11158.1	Thoreau Library Books - 11158	2415- OTHER BOOKS	4,500	3,150	(1,350)	-30.00%
101.2415.260.120.1.1110.11180.1	Thoreau Lib/Med Office Periodical - 11180	2415- OTHER BOOKS	1,750	1,838	88	5.03%
101.2415.260.120.1.1140.11458.1	Thoreau Music S/M - 11458	2415- OTHER BOOKS	1,273	1,337	64	5.03%
101.2415.260.130.1.1110.11159.1	Willard Library Books - 11159	2415- OTHER BOOKS	2,729	2,865	136	4.98%
101.2415.260.130.1.1110.11181.1	Willard Lib/Med Office Periodical - 11181	2415- OTHER BOOKS	2,735	2,872	137	5.01%
101.2415.260.130.1.1140.11459.1	Willard Music S/M - 11459	2415- OTHER BOOKS	2,000	2,000	-	0.00%
101.2415.260.200.1.1110.11160.1	Middle Sch. Library Books - 11160	2415- OTHER BOOKS	10,000	10,500	500	5.00%
101.2415.260.200.1.1110.11182.1	Middle Sch. Lib/Med Office Periodical - 11182	2415- OTHER BOOKS	400	1,500	1,100	275.00%
101.2415.260.200.1.1140.11460.1	Middle Sch. S/M - 11460	2415- OTHER BOOKS	5,650	6,450	800	14.16%
		<b>2415- OTHER BOOKS Total</b>	<b>51,368</b>	<b>57,796</b>	<b>6,428</b>	
101.2420.240.110.1.1041.10464.1	Alcott Copier Maintenance - 10464	2420- INSTR. EQUIPMENT	1,474	1,548	74	5.02%
101.2420.240.120.1.1042.10474.1	Thoreau Copier Maintenance - 10474	2420- INSTR. EQUIPMENT	2,696	2,828	132	4.90%
101.2420.240.130.1.1043.10484.1	Willard Copier Maintenance - 10484	2420- INSTR. EQUIPMENT	5,175	5,434	259	5.00%
101.2420.240.200.1.3520.15254.1	M.S. Copier Maintenance - 15254	2420- INSTR. EQUIPMENT	10,500	10,500	-	0.00%
101.2420.240.900.1.1140.11454.1	Orchestra Grades 4-8 - 11454	2420- INSTR. EQUIPMENT	3,250	3,250	-	0.00%
101.2420.240.900.1.2350.13552.1	Canon IR105 Copier Maint/Purch - 13552	2420- INSTR. EQUIPMENT	17,500	11,025	(6,475)	-37.00%
		<b>2420- INSTR. EQUIPMENT Total</b>	<b>40,595</b>	<b>34,585</b>	<b>(6,010)</b>	
101.2430.250.001.2.1250.12551.1	Pre-School S/M - 12551	2430- INSTR. SUPPLIES	14,500	14,500	-	0.00%
101.2430.250.010.1.1041.10461.1	Alcott Kindergarten S/M - 10461	2430- INSTR. SUPPLIES	3,695	3,849	154	4.18%
101.2430.250.020.1.1042.10471.1	Thoreau Kindergarten S/M - 10471	2430- INSTR. SUPPLIES	2,125	2,231	106	4.99%
101.2430.250.030.1.1043.10481.1	Willard Kindergarten S/M - 10481	2430- INSTR. SUPPLIES	2,300	2,415	115	5.00%
101.2430.250.100.1.1030.10351.1	Curr. Center Teaching S/M - 10351	2430- INSTR. SUPPLIES	53,075	55,729	2,654	5.00%
101.2430.250.100.1.1070.10751.1	Elem. ELL S/M - 10751	2430- INSTR. SUPPLIES	6,006	6,306	300	5.00%
101.2430.250.100.1.1080.10851.1	For. Lang. Elem. Tch. S/M - 10851	2430- INSTR. SUPPLIES	8,827	4,423	(4,404)	-49.89%
101.2430.250.100.1.1170.11751.1	Elem. Reading S/M - 11751	2430- INSTR. SUPPLIES	45,402	47,672	2,270	5.00%
101.2430.250.110.1.1010.10152.1	Alcott Art Teaching S/M - 10152	2430- INSTR. SUPPLIES	5,220	5,481	261	4.99%
101.2430.250.110.1.1020.10251.1	Alcott Computer S/M - 10251	2430- INSTR. SUPPLIES	11,500	12,075	575	5.00%
101.2430.250.110.1.1030.10352.1	Alcott Science S/M - 10352	2430- INSTR. SUPPLIES	25,693	15,177	(10,516)	-40.93%
101.2430.250.110.1.1030.10355.1	Alcott Math S/M - 10355	2430- INSTR. SUPPLIES	19,527	19,332	(195)	-1.00%
101.2430.250.110.1.1030.10358.1	Alcott Social Studies S/M - 10358	2430- INSTR. SUPPLIES	10,707	11,242	535	5.00%

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101.2430.250.110.1.1041.10462.1	Alcott Elem. Teaching S/M - 10462	2430- INSTR. SUPPLIES	17,649	18,532	883	5.00%
101.2430.250.110.1.1150.11551.1	Alcott P.E. S/M - 11551	2430- INSTR. SUPPLIES	1,690	1,774	84	4.99%
101.2430.250.110.2.1200.12052.1	Alcott SPED Tch. S/M - 12052	2430- INSTR. SUPPLIES	11,426	21,087	9,661	84.55%
101.2430.250.120.1.1010.10153.1	Thoreau Art Teaching S/M - 10153	2430- INSTR. SUPPLIES	4,250	4,463	213	5.01%
101.2430.250.120.1.1020.10252.1	Thoreau Computer S/M - 10252	2430- INSTR. SUPPLIES	11,500	12,075	575	5.00%
101.2430.250.120.1.1030.10353.1	Thoreau Science S/M - 10353	2430- INSTR. SUPPLIES	25,693	15,075	(10,618)	-41.33%
101.2430.250.120.1.1030.10356.1	Thoreau Math S/M - 10356	2430- INSTR. SUPPLIES	12,106	13,337	1,231	10.17%
101.2430.250.120.1.1030.10359.1	Thoreau Social Studies S/M - 10359	2430- INSTR. SUPPLIES	11,087	11,087	0	0.00%
101.2430.250.120.1.1042.10472.1	Thoreau Elem. Teaching S/M - 10472	2430- INSTR. SUPPLIES	17,680	18,564	884	5.00%
101.2430.250.120.1.1150.11552.1	Thoreau P.E. S/M - 11552	2430- INSTR. SUPPLIES	2,700	2,835	135	5.00%
101.2430.250.120.2.1200.12053.1	Thoreau SPED Tch. S/M - 12053	2430- INSTR. SUPPLIES	7,576	13,955	6,379	84.20%
101.2430.250.130.1.1010.10154.1	Willard Art Teaching S/M - 10154	2430- INSTR. SUPPLIES	4,567	3,624	(943)	-20.65%
101.2430.250.130.1.1020.10253.1	Willard Computer S/M - 10253	2430- INSTR. SUPPLIES	11,500	12,075	575	5.00%
101.2430.250.130.1.1030.10354.1	Willard Science S/M - 10354	2430- INSTR. SUPPLIES	25,693	15,075	(10,618)	-41.33%
101.2430.250.130.1.1030.10357.1	Willard Math S/M - 10357	2430- INSTR. SUPPLIES	18,317	13,317	(5,000)	-27.30%
101.2430.250.130.1.1030.10360.1	Willard Social Studies S/M - 10360	2430- INSTR. SUPPLIES	11,224	11,224	(0)	0.00%
101.2430.250.130.1.1043.10482.1	Willard Elem. Teaching S/M - 10482	2430- INSTR. SUPPLIES	17,000	17,850	850	5.00%
101.2430.250.130.1.1150.11553.1	Willard P.E. S/M - 11553	2430- INSTR. SUPPLIES	2,167	2,625	458	21.14%
101.2430.250.130.2.1200.12054.1	Willard SPED Tch. S/M - 12054	2430- INSTR. SUPPLIES	8,306	14,246	5,940	71.51%
101.2430.250.200.1.1010.10155.1	Middle Sch. Art Tch. S/M - 10155	2430- INSTR. SUPPLIES	19,094	14,527	(4,567)	-23.92%
101.2430.250.200.1.1020.10254.1	Middle Sch. Computer S/M - 10254	2430- INSTR. SUPPLIES	20,000	20,000	-	0.00%
101.2430.250.200.1.1050.10551.1	English Teaching S/M - 10551	2430- INSTR. SUPPLIES	832	1,000	168	20.19%
101.2430.250.200.1.1070.10752.1	Middle Sch. ELL S/M - 10752	2430- INSTR. SUPPLIES	450	450	-	0.00%
101.2430.250.200.1.1080.10852.1	World Lang. Middle Sch. Tch. S/M - 10852	2430- INSTR. SUPPLIES	4,018	4,456	438	10.90%
101.2430.250.200.1.1130.11351.1	Math Teaching S/M - 11351	2430- INSTR. SUPPLIES	800	2,676	1,876	234.50%
101.2430.250.200.1.1140.11452.1	Middle Sch. Chorus- 11452	2430- INSTR. SUPPLIES	6,675	6,650	(25)	-0.37%
101.2430.250.200.1.1150.11554.1	Middle Sch. P.E. S/M - 11554	2430- INSTR. SUPPLIES	4,417	4,417	0	0.01%
101.2430.250.200.1.1180.11851.1	Science Teaching S/M - 11851	2430- INSTR. SUPPLIES	19,380	17,066	(2,314)	-11.94%
101.2430.250.200.1.1190.11951.1	Soc. Studies Teaching S/M - 11951	2430- INSTR. SUPPLIES	6,907	4,343	(2,564)	-37.12%
101.2430.250.200.1.1230.12351.1	Tech. Ed: Family & Cons. Tch. S/M - 12351	2430- INSTR. SUPPLIES	9,000	9,000	-	0.00%
101.2430.250.200.2.1201.12072.1	Middle Sch. SPED Tch. S/M - 12072	2430- INSTR. SUPPLIES	21,600	9,912	(11,688)	-54.11%
101.2430.250.900.1.2320.13251.1	Central Supply S/M - 13251	2430- INSTR. SUPPLIES	2,000	3,000	1,000	50.00%
101.2430.250.900.1.2350.13551.1	Copy Service S/M - 13551	2430- INSTR. SUPPLIES	3,000	6,300	3,300	110.00%
		<b>2430- INSTR. SUPPLIES Total</b>	<b>548,880</b>	<b>527,049</b>	<b>(21,831)</b>	
101.2440.130.100.1.1030.10303.1	Curr. Center Field Trips Salary - 10303	2440- OTHER INSTR. SERVICES	18,000	18,495	495	2.75%
101.2440.130.100.1.1090.10909.1	Elem. Guid. Home Tutor Sal. - 10909	2440- OTHER INSTR. SERVICES	-	-	-	n/a
101.2440.130.100.1.2370.13702.1	Elem. Field Trips Salary - 13702	2440- OTHER INSTR. SERVICES	-	-	-	n/a
101.2440.130.100.2.1200.12029.1	Elem. Sped Home Tutor Salary - 12029	2440- OTHER INSTR. SERVICES	5,000	12,000	7,000	140.00%
101.2440.130.200.1.2370.13701.1	M.S. Field Trips Salary - 13701	2440- OTHER INSTR. SERVICES	-	-	-	n/a

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101.2440.130.200.1.2400.14002.1	Middle Sch. Paraprofessional Salary - 14002	2440- OTHER INSTR. SERVICES	85,367	95,404	10,037	11.76%
101.2440.260.100.1.1030.10361.1	Field Trip Admission Fees - 10361	2440- OTHER INSTR. SERVICES	47,484	49,858	2,374	5.00%
101.2440.260.900.1.1140.11453.1	Music Registration Fees - 11453	2440- OTHER INSTR. SERVICES	4,250	4,250	-	0.00%
101.2440.260.900.1.1140.11456.1	Music Accompanist - 11456	2440- OTHER INSTR. SERVICES	6,250	6,250	-	0.00%
101.2440.260.900.1.1140.11465.1	Band Grades 4-8 - 11465	2440- OTHER INSTR. SERVICES	3,750	3,750	-	0.00%
101.2440.260.900.1.2410.14151.1	School District Travel - 14151	2440- OTHER INSTR. SERVICES	6,500	7,780	1,280	19.69%
		<b>2440- OTHER INSTR. SERVICES Total</b>	<b>176,601</b>	<b>197,787</b>	<b>21,185</b>	
101.2451.250.110.1.1020.10259.1	Alcott Computer Hardware - 10259	2451- CLASSROOM INSTR. TECH.	60,000	60,000	-	0.00%
101.2451.250.120.1.1020.10260.1	Thoreau Computer Hardware - 10260	2451- CLASSROOM INSTR. TECH.	60,000	60,000	-	0.00%
101.2451.250.130.1.1020.10261.1	Willard Computer Hardware - 10261	2451- CLASSROOM INSTR. TECH.	60,000	60,000	-	0.00%
101.2451.250.200.1.1020.10262.1	Middle Sch. Computer Hardware - 10262	2451- CLASSROOM INSTR. TECH.	205,000	205,000	-	0.00%
101.2451.250.900.2.1200.10259.1	Special Ed Instructional Hardware - 10259	2451- CLASSROOM INSTR. TECH.	6,000	5,000	(1,000)	-16.67%
101.2451.260.110.1.1020.10255.1	Alcott Computer Software - 10255	2451- CLASSROOM INSTR. TECH.	18,013	19,436	1,423	7.90%
101.2451.260.120.1.1020.10256.1	Thoreau Computer Software - 10256	2451- CLASSROOM INSTR. TECH.	14,400	14,400	0	0.00%
101.2451.260.130.1.1020.10257.1	Willard Computer Software - 10257	2451- CLASSROOM INSTR. TECH.	16,478	16,478	0	0.00%
101.2455.260.200.1.1010.10273.1	Middle School Art Software - 10273	2451- CLASSROOM INSTR. TECH.	2,784	2,687	(97)	-3.48%
101.2455.260.200.1.1050.10270.1	English Software - 10270	2451- CLASSROOM INSTR. TECH.	15,094	15,670	576	3.81%
101.2455.260.200.1.1080.10269.1	M.S. World Language Software - 10269	2451- CLASSROOM INSTR. TECH.	12,735	4,702	(8,033)	-63.08%
101.2455.260.200.1.1130.10268.1	Math Software - 10268	2451- CLASSROOM INSTR. TECH.	12,114	9,530	(2,584)	-21.33%
101.2455.260.200.1.1140.10271.1	MS Music Software - 10271	2451- CLASSROOM INSTR. TECH.	2,851	2,932	81	2.84%
101.2455.260.200.1.1170.10272.1	ELL Software - 10272	2451- CLASSROOM INSTR. TECH.	1,050	1,050	-	0.00%
101.2455.260.200.1.1180.10275.1	Science Software - 10275	2451- CLASSROOM INSTR. TECH.	10,757	11,991	1,234	11.47%
101.2455.260.200.1.1190.10279.1	Social Studies Software - 10279	2451- CLASSROOM INSTR. TECH.	16,859	14,582	(2,277)	-13.51%
101.2455.260.200.1.1230.10276.1	Tech Ed. Software - 10276	2451- CLASSROOM INSTR. TECH.	400	-	(400)	-100.00%
101.2455.260.200.2.1201.10277.1	MS Special Ed Software - 10277	2451- CLASSROOM INSTR. TECH.	-	15,711	15,711	n/a
		<b>2451- CLASSROOM INSTR. TECH. Total</b>	<b>514,535</b>	<b>519,169</b>	<b>4,634</b>	
101.2453.260.200.1.1110.11162.1	Library/Media M.S. On-Line Search - 11162	2453- OTHER TECH. EQUIP.	4,750	365	(4,385)	-92.32%
		<b>2453- OTHER TECH. EQUIP. Total</b>	<b>4,750</b>	<b>365</b>	<b>(4,385)</b>	
101.2455.240.900.2.1200.12119.1	Special Ed Educational Licenses - 12119	2455- INSTR. SOFTWARE	-	-	-	n/a
101.2455.260.200.1.1150.10280.1	M.S PE Software - 10280	2455- INSTR. SOFTWARE	300	-	(300)	-100.00%
101.2455.260.900.2.1200.10274.1	Dir. of Student Services Software - 10274	2455- INSTR. SOFTWARE	14,088	14,500	412	2.92%
		<b>2455- INSTR. SOFTWARE Total</b>	<b>14,388</b>	<b>14,500</b>	<b>112</b>	
101.2710.110.110.1.1090.10901.1	Alcott Guidance Salary - 10901	2710- GUIDANCE COUNSELORS	98,439	104,315	5,876	5.97%
101.2710.110.120.1.1090.10902.1	Thoreau Social Worker Salary - 10902	2710- GUIDANCE COUNSELORS	122,578	125,949	3,371	2.75%
101.2710.110.130.1.1090.10903.1	Willard Social Worker Salary - 10903	2710- GUIDANCE COUNSELORS	103,007	115,577	12,570	12.20%
101.2710.110.200.1.1090.10904.1	Middle Sch. Guidance Salary - 10904	2710- GUIDANCE COUNSELORS	595,118	631,128	36,010	6.05%
101.2710.110.200.1.1090.10908.1	M.S. Guid. Longevity - 10908	2710- GUIDANCE COUNSELORS	-	13,563	13,563	n/a
101.2710.250.110.1.1090.10951.1	Alcott Guidance S/M - 10951	2710- GUIDANCE COUNSELORS	303	10,318	10,015	3302.70%
101.2710.250.120.1.1090.10952.1	Thoreau Soc. Wkr. S/M - 10952	2710- GUIDANCE COUNSELORS	380	10,399	10,019	2636.58%

Account Code	Acct Description	DESE FUNCTION	FY24 Budget (Final)	FY25 Budget Request [12-5-23]	\$ Difference FY24/FY23	% Diff.
101.2710.250.130.1.1090.10953.1	Willard Soc. Wkr. S/M - 10953	2710- GUIDANCE COUNSELORS	300	10,315	10,015	3338.33%
101.2710.250.200.1.1090.10954.1	Middle Sch. Guidance S/M - 10954	2710- GUIDANCE COUNSELORS	1,000	3,649	2,649	264.90%
		<b>2710- GUIDANCE COUNSELORS Total</b>	<b>921,125</b>	<b>1,025,213</b>	<b>104,088</b>	
101.2720.250.100.2.1200.12055.1	Elem. SPED Testing S/M - 12055	2720- TESTING MATERIALS	15,750	15,000	(750)	-4.76%
101.2720.250.200.2.1201.12073.1	Middle Sch. SPED Testing S/M - 12073	2720- TESTING MATERIALS	3,334	6,500	3,166	94.98%
101.2720.250.900.2.2430.14351.1	Contracted Diagnostic and Evaluation Service	2720- TESTING MATERIALS	18,900	18,000	(900)	-4.76%
		<b>2720- TESTING MATERIALS Total</b>	<b>37,984</b>	<b>39,500</b>	<b>1,516</b>	
101.2800.110.110.2.1200.12011.1	Alcott Psychologist Salary - 12011	2800- PSYCHOLOGICAL	110,733	118,329	7,596	6.86%
101.2800.110.120.2.1200.12012.1	Thoreau Psychologist Salary - 12012	2800- PSYCHOLOGICAL	128,702	132,241	3,539	2.75%
101.2800.110.130.2.1200.12013.1	Willard Psychologist Salary - 12013	2800- PSYCHOLOGICAL	119,510	122,797	3,287	2.75%
101.2800.110.200.2.1201.12026.1	Middle Sch. SPED Psychologist - 12026	2800- PSYCHOLOGICAL	131,770	264,489	132,719	100.72%
101.2800.240.900.2.1200.12066.1	Contracted Psych Services - 12066	2800- PSYCHOLOGICAL	30,000	30,000	-	0.00%
		<b>2800- PSYCHOLOGICAL Total</b>	<b>520,715</b>	<b>667,856</b>	<b>147,141</b>	
101.3200.110.001.9.2390.13906.1	Pre-School Nurses Salary - 13906	3200- HEALTH SERVICES	81,718	73,380	(8,338)	-10.20%
101.3200.110.100.9.2390.13901.1	Elementary Nurses Salary - 13901	3200- HEALTH SERVICES	397,249	417,697	20,448	5.15%
101.3200.110.100.9.2390.13903.1	Elem. Nurse Chair - 13903	3200- HEALTH SERVICES	5,730	5,888	158	2.76%
101.3200.110.200.9.2390.13902.1	Middle Sch. Nurses Salary - 13902	3200- HEALTH SERVICES	208,597	217,864	9,267	4.44%
101.3200.110.900.9.2390.13905.1	Nurse Longevity - 13905	3200- HEALTH SERVICES	2,000	-	(2,000)	-100.00%
101.3200.250.900.9.2390.xxxxx.1	Nursing Contract Svcs	3200- HEALTH SERVICES	-	42,000	42,000	n/a
101.3200.250.900.9.2390.13951.1	Health Services S/M - 13951	3200- HEALTH SERVICES	10,575	6,825	(3,750)	-35.46%
		<b>3200- HEALTH SERVICES Total</b>	<b>705,869</b>	<b>763,654</b>	<b>57,785</b>	
101.3300.130.900.1.4660.16601.1	Trans. Manager Salary - 16601	3300- PUPIL TRANSPORTATION	59,748	65,760	6,012	10.06%
101.3300.130.900.1.4660.16602.1	Trans. Drivers Salary - 16602	3300- PUPIL TRANSPORTATION	834,127	896,678	62,551	7.50%
101.3300.130.900.1.4660.16605.1	Trans. Mechanics Salary - 16605	3300- PUPIL TRANSPORTATION	146,043	149,584	3,541	2.42%
101.3300.130.900.1.4660.16606.1	Trans. Mechanics Overtime - 16606	3300- PUPIL TRANSPORTATION	8,953	8,953	-	0.00%
101.3300.130.900.1.4660.16607.1	Trans. Coordinator Salary - 16607	3300- PUPIL TRANSPORTATION	38,172	45,210	7,038	18.44%
101.3300.130.900.1.4660.16701.1	Special Ed Bus Monitor - 16701	3300- PUPIL TRANSPORTATION	15,122	63,000	47,878	316.61%
101.3300.240.900.1.4660.16660.1	Trans. Contracted Service - 16660	3300- PUPIL TRANSPORTATION	25,000	26,250	1,250	5.00%
101.3300.250.900.1.4660.16651.1	Transportation S/M - 16651	3300- PUPIL TRANSPORTATION	150,000	144,000	(6,000)	-4.00%
101.3300.260.900.1.4660.16653.1	Trans. Gasoline/Diesel Fuel - 16653	3300- PUPIL TRANSPORTATION	184,000	120,000	(64,000)	-34.78%
101.3300.260.900.1.4660.16654.1	Trans. Vehicle Insurance - 16654	3300- PUPIL TRANSPORTATION	30,000	30,000	-	0.00%
101.3300.260.900.1.4660.16661.1	Trans. Leases - 16661	3300- PUPIL TRANSPORTATION	9,000	9,450	450	5.00%
101.3300.260.900.2.4670.16751.1	Special Ed CASE Trans. Contracted Services -	3300- PUPIL TRANSPORTATION	677,281	655,674	(21,607)	-3.19%
101.3300.260.900.2.4670.16752.1	Special Ed Other Trans. Contracted Services	3300- PUPIL TRANSPORTATION	50,000	50,000	-	0.00%
101.3300.260.910.9.4690.16956.1	Transportation Electricity - 16956	3300- PUPIL TRANSPORTATION	8,085	14,100	6,015	74.40%
		<b>3300- PUPIL TRANSPORTATION Total</b>	<b>2,235,531</b>	<b>2,278,659</b>	<b>43,128</b>	
101.3400.260.100.9.6000.60052.1	School Lunch Groceries - 60052	3400- FOOD SERVICES	-	-	-	n/a
		<b>3400- FOOD SERVICES Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	
101.3510.110.200.9.2310.13102.1	Coaches Salary - 13102	3510- ATHLETICS	36,506	37,510	1,004	2.75%

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101.3510.110.200.9.2310.13104.1	Intramural Coaching Stipends - 13104	3510- ATHLETICS	18,650	19,163	513	2.75%
101.3510.110.200.9.2310.13105.1	Faculty Athletic Manager - 13105	3510- ATHLETICS	5,086	4,322	(764)	-15.02%
101.3510.130.200.9.2310.13103.1	Athletics Drivers Salary - 13103	3510- ATHLETICS	3,767	3,871	104	2.76%
101.3510.250.200.9.2310.13151.1	Athletics S/M - 13151	3510- ATHLETICS	-	-	-	n/a
101.3510.260.200.9.2310.13153.1	Officials - 13153	3510- ATHLETICS	-	-	-	n/a
		<b>3510- ATHLETICS Total</b>	<b>64,009</b>	<b>64,866</b>	<b>857</b>	
101.3520.110.900.9.2330.13301.1	Co-Curricular Prof. Salary - 13301	3520- OTHER STUDENT BODY ACTIVIT	82,500	84,769	2,269	2.75%
101.3520.240.200.9.2420.14252.1	M.S. Student Activity-Contractual - 14252	3520- OTHER STUDENT BODY ACTIVIT	75,000	80,923	5,923	8.22%
		<b>3520- OTHER STUDENT BODY ACTIVIT</b>	<b>157,500</b>	<b>165,692</b>	<b>8,192</b>	
101.3600.240.900.1.4630.24003.1	Campus Security Contracted Services - 24003	3600- CAMPUS SECURITY	18,000	18,000	-	0.00%
		<b>3600- CAMPUS SECURITY Total</b>	<b>18,000</b>	<b>18,000</b>	<b>-</b>	
101.4110.130.100.9.4620.16201.1	Elem. Bldg. Serv. Wkr. Sal. - 16201	4110- CUSTODIAL SERVICES	589,173	592,062	2,889	0.49%
101.4110.130.100.9.4620.16202.1	Elem. Bldg. Serv. Wkr. Overtime - 16202	4110- CUSTODIAL SERVICES	52,000	61,000	9,000	17.31%
101.4110.130.200.9.4620.16203.1	Middle Sch. Bldg. Serv. Wkr. Sal. - 16203	4110- CUSTODIAL SERVICES	392,538	401,798	9,260	2.36%
101.4110.130.200.9.4620.16204.1	M.S. Bldg. Serv. Wkr. Overtime - 16204	4110- CUSTODIAL SERVICES	44,000	53,000	9,000	20.45%
101.4110.130.910.9.4620.16205.1	Ripley Bldg. Serv. Wkr. Sal. - 16205	4110- CUSTODIAL SERVICES	44,224	45,724	1,500	3.39%
101.4110.130.910.9.4620.16206.1	Ripley Bldg. Serv. Wkr. Overtime - 16206	4110- CUSTODIAL SERVICES	2,381	3,200	819	34.40%
101.4110.250.900.9.4620.16251.1	Bld. Serv. Wkr. S/M - 16251	4110- CUSTODIAL SERVICES	-	-	-	n/a
		<b>4110- CUSTODIAL SERVICES Total</b>	<b>1,124,316</b>	<b>1,156,784</b>	<b>32,468</b>	
101.4120.260.110.9.4680.16851.1	Alcott Heating - 16851	4120- HEATING OF BUILDINGS	57,183	58,898	1,715	3.00%
101.4120.260.120.9.4680.16852.1	Thoreau Heating - 16852	4120- HEATING OF BUILDINGS	51,975	53,534	1,559	3.00%
101.4120.260.130.9.4680.16853.1	Willard Heating - 16853	4120- HEATING OF BUILDINGS	39,270	40,448	1,178	3.00%
101.4120.260.250.9.4680.16854.1	Peabody Heating - 16854	4120- HEATING OF BUILDINGS	57,750	32,000	(25,750)	-44.59%
101.4120.260.260.9.4680.16855.1	Sanborn Heating - 16855	4120- HEATING OF BUILDINGS	127,050	67,500	(59,550)	-46.87%
101.4120.260.900.9.4680.16857.1	Trans. Repair Heating - 16857	4120- HEATING OF BUILDINGS	-	-	-	n/a
101.4120.260.910.9.4680.16856.1	Ripley Heating - 16856	4120- HEATING OF BUILDINGS	46,102	45,000	(1,102)	-2.39%
		<b>4120- HEATING OF BUILDINGS Total</b>	<b>379,330</b>	<b>297,380</b>	<b>(81,950)</b>	
101.4130.260.110.9.4690.16951.1	Alcott Electricity - 16951	4130- UTILITIES/OTHER	120,750	124,373	3,623	3.00%
101.4130.260.120.9.4690.16952.1	Thoreau Electricity - 16952	4130- UTILITIES/OTHER	150,150	145,000	(5,150)	-3.43%
101.4130.260.130.9.4690.16953.1	Willard Electricity - 16953	4130- UTILITIES/OTHER	126,788	130,591	3,804	3.00%
101.4130.260.250.9.4690.16954.1	Peabody Electricity - 16954	4130- UTILITIES/OTHER	74,679	44,000	(30,679)	-41.08%
101.4130.260.260.9.4690.16955.1	Sanborn Electricity - 16955	4130- UTILITIES/OTHER	123,052	80,000	(43,052)	-34.99%
101.4130.200.260.9.4690.16955.1	Concord Middle School Electricity	4130- UTILITIES/OTHER		148,128	148,128	n/a
101.4130.260.900.9.4690.16957.1	System wide Electricity - 16957	4130- UTILITIES/OTHER	1,750	2,000	250	14.29%
101.4130.260.900.9.4690.16961.1	Water/Sewer - 16961	4130- UTILITIES/OTHER	60,000	50,000	(10,000)	-16.67%
101.4130.260.900.9.4690.16970.1	Telephone - 16970	4130- UTILITIES/OTHER	130,000	132,600	2,600	2.00%
101.4130.260.900.9.4690.16980.1	Trash Pickup & Recycling - 16980	4130- UTILITIES/OTHER	55,000	68,000	13,000	23.64%
101.4130.260.910.9.4690.16956.1	Ripley Electricity - 16956	4130- UTILITIES/OTHER	58,973	60,742	1,769	3.00%
101.4130.260.910.9.4690.16962.1	Ripley Water/Sewer - 16962	4130- UTILITIES/OTHER	3,750	4,120	370	9.87%

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		<b>4130- UTILITIES/OTHER Total</b>	<b>904,892</b>	<b>989,554</b>	<b>84,662</b>	
101.4200.120.900.9.4640.16405.1	Maintenance Clerical Salary - 16405	4200- MAINTENANCE/BUILDINGS&GR	9,362	9,653	291	3.11%
101.4200.130.900.9.4640.16401.1	Maintenance Manager Salary - 16401	4200- MAINTENANCE/BUILDINGS&GR	86,303	88,892	2,589	3.00%
101.4200.130.900.9.4640.16402.1	Maintenance Salary - 16402	4200- MAINTENANCE/BUILDINGS&GR	310,707	321,399	10,692	3.44%
101.4200.130.900.9.4640.16403.1	Maintenance Overtime - 16403	4200- MAINTENANCE/BUILDINGS&GR	22,500	22,500	-	0.00%
101.4200.130.900.9.4640.16404.1	Supplemental Labor Salary - 16404	4200- MAINTENANCE/BUILDINGS&GR	10,000	10,000	-	0.00%
		<b>4200- MAINTENANCE/BUILDINGS&amp;GR</b>	<b>438,872</b>	<b>452,444</b>	<b>13,572</b>	
101.4210.250.900.9.4640.16451.1	Maintenace S/M - Grounds - 16451	4210- OPERATIONS/GROUNDS	32,000	42,000	10,000	31.25%
101.4210.260.900.9.4640.16453.1	Maint. Contr. Serv. - Grounds - 16453	4210- OPERATIONS/GROUNDS	60,000	50,000	(10,000)	-16.67%
101.4210.260.900.9.4640.16455.1	Maint. Contr. Serv. - Snow Plow - 16455	4210- OPERATIONS/GROUNDS	20,000	20,000	-	0.00%
		<b>4210- OPERATIONS/GROUNDS Total</b>	<b>112,000</b>	<b>112,000</b>	<b>-</b>	
101.4220.250.900.9.4640.16452.1	Maintenance S/M - Buildings - 16452	4220- OPERATIONS/BUILDINGS	126,200	165,000	38,800	30.74%
101.4220.260.900.9.4640.16454.1	Maint. Contr. Serv. - Buildings - 16454	4220- OPERATIONS/BUILDINGS	350,250	362,509	12,259	3.50%
		<b>4220- OPERATIONS/BUILDINGS Total</b>	<b>476,450</b>	<b>527,509</b>	<b>51,059</b>	
101.4230.250.900.9.4650.16552.1	Maint. S/M - Equipment - 16552	4230- MAINTENANCE/EQUIPMENT&VE	-	-	-	n/a
101.4230.260.900.9.2350.13553.1	IR550 Copier Maintenance - 13553	4230- MAINTENANCE/EQUIPMENT&VE	500	500	-	0.00%
101.4230.260.900.9.4630.16367.1	I.T. Vehicle Maint. - 16367	4230- MAINTENANCE/EQUIPMENT&VE	475	473	(2)	-0.42%
101.4230.260.900.9.4630.16368.1	I.T. Gasoline - 16368	4230- MAINTENANCE/EQUIPMENT&VE	750	788	38	5.07%
101.4230.260.900.9.4630.16369.1	I.T. Vehicle Insurance - 16369	4230- MAINTENANCE/EQUIPMENT&VE	3,306	3,306	(0)	-0.01%
101.4230.260.900.9.4650.16554.1	Maintenance Gasoline - 16554	4230- MAINTENANCE/EQUIPMENT&VE	-	14,500	14,500	n/a
101.4230.260.900.9.4650.16555.1	Maint. Vehicle Insurance - 16555	4230- MAINTENANCE/EQUIPMENT&VE	8,000	8,320	320	4.00%
		<b>4230- MAINTENANCE/EQUIPMENT&amp;V</b>	<b>13,031</b>	<b>27,887</b>	<b>14,856</b>	
101.4400.260.900.9.4630.16356.1	I. T. Services Networking - 16356	4400- NETWORKING/TELECOMMUNIC	118,614	122,970	4,356	3.67%
		<b>4400- NETWORKING/TELECOMMUNIC</b>	<b>118,614</b>	<b>122,970</b>	<b>4,356</b>	
101.5100.110.900.1.2340.13401.1	Sick Leave - Instructional - 13401	5100- RETIREMENT BENEFITS	79,442	87,000	7,558	9.51%
101.5100.110.900.1.2340.13403.1	Early Retirement Incentive - 13403	5100- RETIREMENT BENEFITS	30,000	-	(30,000)	-100.00%
		<b>5100- RETIREMENT BENEFITS Total</b>	<b>109,442</b>	<b>87,000</b>	<b>(22,442)</b>	
101.5200.260.900.9.5810.18151.1	Workers' Compensation - 18151	5200- INSURANCE	-	-	-	n/a
		<b>5200- INSURANCE Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	
101.5260.260.900.9.5810.18153.1	Public Liability Ins. - 18153	5260- NON-EMPLOYEE INSURANCE	109,941	115,239	5,298	4.82%
101.5260.260.900.9.5810.18154.1	Sch. Comm. Prof. Liability - 18154	5260- NON-EMPLOYEE INSURANCE	25,000	14,890	(10,110)	-40.44%
101.5260.260.900.9.5810.18155.1	Nurses Liability Ins. - 18155	5260- NON-EMPLOYEE INSURANCE	559	587	28	5.01%
		<b>5260- NON-EMPLOYEE INSURANCE To</b>	<b>135,500</b>	<b>130,716</b>	<b>(4,784)</b>	
101.5500.260.900.9.5840.18451.1	Postage - 18451	5500- OTHER FIXED COSTS	8,500	8,500	-	0.00%
		<b>5500- OTHER FIXED COSTS Total</b>	<b>8,500</b>	<b>8,500</b>	<b>-</b>	
101.6900.130.900.1.4660.16604.1	Private School Trans. Salary - 16604	6900- Civic Activities and Community S	105,132	108,023	2,891	2.75%
		<b>6900- Civic Activities and Community</b>	<b>105,132</b>	<b>108,023</b>	<b>2,891</b>	
101.7300.260.100.2.1200.12061.1	Elem. SPED New Equipment - 12061	7300- ASSETS/NEW EQUIPMENT	5,250	8,000	2,750	52.38%
101.7300.260.200.1.1140.11463.1	Middle Sch. Music New Equip. - 11463	7300- ASSETS/NEW EQUIPMENT	2,500	2,500	-	0.00%

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101.7300.260.900.9.4610.16154.1	Capital Outlay - Equipment - 16154	7300- ASSETS/NEW EQUIPMENT	-	-	-	n/a
		<b>7300- ASSETS/NEW EQUIPMENT Total</b>	<b>7,750</b>	<b>10,500</b>	<b>2,750</b>	
101.7400.260.110.1.2360.13651.1	Alcott Replacement Equipment - 13651	7400- ASSETS/REPLACEMENT EQUIP	936	-	(936)	-100.00%
101.7400.260.120.1.2360.13652.1	Thoreau Replacement Equipment - 13652	7400- ASSETS/REPLACEMENT EQUIP	-	5,000	5,000	n/a
101.7400.260.130.1.2360.13653.1	Willard Replacement Equipment - 13653	7400- ASSETS/REPLACEMENT EQUIP	-	5,000	5,000	n/a
		<b>7400- ASSETS/REPLACEMENT EQUIP</b>	<b>936</b>	<b>10,000</b>	<b>9,064</b>	
101.7600.260.900.1.4660.16659.1	Trans. Vehicle Replacement - 16659	7600- VEHICLE REPLACEMENT	310,000	310,000	-	0.00%
		<b>7600- VEHICLE REPLACEMENT Total</b>	<b>310,000</b>	<b>310,000</b>	<b>-</b>	
101.9300.240.900.2.1201.12080.1	SPED Non-Public Tuitions - 12080	9300- NON-PUBLIC TUITIONS	1,483,952	1,220,766	(263,186)	-17.74%
		<b>9300- NON-PUBLIC TUITIONS Total</b>	<b>1,483,952</b>	<b>1,220,766</b>	<b>(263,186)</b>	
101.9400.260.100.2.1200.12081.1	SPED Collaborative Tuitions - 12081	9400- COLLABORATIVE TUITIONS	274,350	251,000	(23,350)	-8.51%
101.9400.260.200.2.1201.12081.1	M.S. SPED Collaborative Tuition - 12081	9400- COLLABORATIVE TUITIONS	-	-	-	n/a
		<b>9400- COLLABORATIVE TUITIONS Total</b>	<b>274,350</b>	<b>251,000</b>	<b>(23,350)</b>	
101.9900.260.900.2.1201.12098.1	Circuit Breaker Receipts Budget Offset - 120	9900- CIRCUIT BREAKER OFFSET	(837,000)	(840,000)	(3,000)	0.36%
		<b>9900- CIRCUIT BREAKER OFFSET Total</b>	<b>(837,000)</b>	<b>(840,000)</b>	<b>(3,000)</b>	
xxx.9000.OFFSET	IDEA Budget Offset	9900-IDEA [240] GRANT OFFSET	(510,000)	(520,000)	(10,000)	1.96%
		<b>9900-IDEA [240] GRANT OFFSET Total</b>	<b>(510,000)</b>	<b>(520,000)</b>	<b>(10,000)</b>	
		<b>CPS Total</b>	<b>45,047,176</b>	<b>46,602,943</b>	<b>1,555,767</b>	<b>3.45%</b>



## **Town of Concord**

Finance Committee  
22 Monument Square  
Concord, Massachusetts 01742-0535

### **Concord Finance Committee Agenda - December 14, 2023, at 7:00PM**

#### **Hybrid Meeting:**

**Select Board Conference Room, Town House, 2<sup>nd</sup> Floor, 22 Monument Square, and  
via Zoom:**

Join Zoom Meeting

<https://us02web.zoom.us/j/82859721735?pwd=aWV0VEV3cjJhMUNReFhWS1F4U0svZz09>

Meeting ID: 828 5972 1735

Passcode: 245317

# **6. Public Comment**

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# 7. Update on follow up items

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# **8. Finance Committee Liaison Update**

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## **9. Approve Meeting Minutes (as may be available)**

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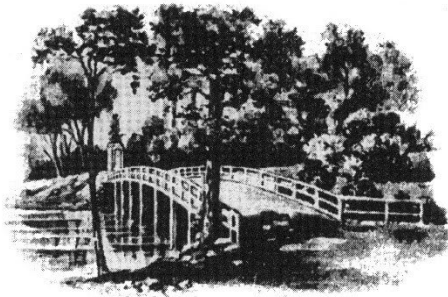
Join Zoom Meeting

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# 10. Correspondence

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OLD NORTH BRIDGE

## TOWN OF CONCORD

TOWN HOUSE - P.O. BOX 535  
CONCORD, MASSACHUSETTS 01742

To: Alexa Anderson, Chair, CPS  
Tracey Marano, Chair CCRSD  
Dr. Laurie Hunter, Superintendent, CPS and CCRDS

Cc: Kerry Lefleur, Town Manager  
Anthony Ansaldi, CFO  
Bob Conry, Assistant Superintendent of Finance & Operations, CPS  
Parashar Patel, Chair, Finance Committee  
Mary Hartman, Clerk, Select Board

Date: December 8, 2023

Re: Capital Plans

The Select Board would like to gain a deeper understanding of the schools' capital spending plans. This, together with the town's capital plans presented on December 4, will help us anticipate the town's total capital needs, enable us to better manage debt service and smooth the impact it has on our citizens property tax bills.

Specifically, we want to see by project:

- Tier 1 – cash capital spending
- Tier II – capital funded with debt within the levy
- Tier III – capital funded through excluded debt

We realize that spending priorities may change as you complete on-going assessments but please give us your current thinking of spending from FY25 through FY29 with emphasis on FY25.

Given the holidays and the run-up to Town Meeting, we would like to have this conversation with you early in the new year. Because of the Town Caucus on January 29 and our Public Hearing on Town Meeting Articles of February 26, the best time to meet with you would be our February 12 meeting. The deadline for inclusion on the agenda for that meeting is January 15, and we need to have copies of any written materials at least a week in advance of the meeting.

Thank you,

Henry Dane, Chair of the Concord Select Board



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# 11. Review Follow-up Items

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