

FY25 Proposed Budget



Concord-Carlisle Regional School District
Concord, Massachusetts

March 2024
www.concordps.org

Concord-Carlisle Regional School Committee

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Mission

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



Vision

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

Core Values and Beliefs

Belonging

Inclusion

Excellence

Innovation

Engagement

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Section I: Introduction



Budget Process and Objectives

The Concord-Carlisle Regional School District (CCRSD) budget included in this Budget Book was approved by a vote of the School Committee on January 23, 2024. This was a culmination of work that started in early Fall 2023, where the district administration began working with internal stakeholders to kick off the process. The School Committee held multiple budget workshops to review and discuss specific detailed budget items, and with a goal of maximizing transparency with the FY2025 budget. The core budgeting principles include the following:

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

Zero-Based Budgeting

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

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

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

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

Enrollment

Enrollment is projected to decrease by 91 students through fiscal year 2027. In district enrollment on October 1, 2023 was 1,229, including 44 METCO students. The full October 1, 2023 report is included below. The 5-year outlook based upon the historical actuals is stable for the district. There are no anticipated policies or DESE changes that would affect student enrollment. There are some large scale building projects being contemplated in Concord for residential housing that may impact future enrollment, however the impact at the high school level would likely not be significant in the near term. See Appendix (A) for the most recent NESDEC Enrollment Report.

Monthly Enrollments 10/1/2023 - 6/1/2024

Oct. 1, 2022 Enrollment	K-5 Ratios		Oct. 1	Oct. 1	Nov. 1	Dec. 1	Jan. 1	Feb. 1	Mar. 1	K-5 Ratios	
with K-5 Ratios	2022-2023		2022	2023	2023	2023	2024	2024	2024	2023-2024	
CCHS											
9			316	274							
10			318	316							
11			329	309							
12			340	322							
Other			6	8							
TOTAL CCHS:			1309	1229	0	0	0	0	0		
Peabody & Sanborn											
6			214	218							
7			226	207							
8			211	229							
TOTAL PEABODY & SANBORN:			651	654	0	0	0	0	0		
	2022-2023	10/01/22								2023-2024	10/01/23
Alcott	Sections	Ratio								Sections	Ratio
K	3	21.0	63	56						3	18.7
1	3	19.3	58	71						4	17.8
2	4	15.5	62	68						4	17.0
3	4	17.8	71	62						3	20.7
4	4	18.5	74	72						4	18.0
5	4	17.0	68	72						4	18.0
TOTAL ALCOTT:	22		396	401	0	0	0	0	0	22	
	2022-2023	10/01/22								2023-2024	10/01/23
Thoreau	Sections	Ratio								Sections	Ratio
K	3	18.3	55	71						4	17.8
1	4	17.0	68	55						3	18.3
2	4	16.5	66	69						4	17.3
3	4	18.3	73	72						4	18.0
4	4	19.3	77	72						4	18.0
5	4	19.0	76	76						4	19.0
TOTAL THOREAU:	23		415	415	0	0	0	0	0	23	
	2022-2023	10/01/22								2023-2024	10/01/23
Willard	Sections	Ratio								Sections	Ratio
K	4	17.0	68	69						4	17.3
1	4	16.3	65	71						4	17.8
2	4	18.3	73	68						4	17.0
3	4	18.3	73	78						4	19.5
4	4	18.5	74	77						4	19.3
5	4	19.0	76	75						4	18.8
TOTAL WILLARD:	24		429	438	0	0	0	0	0	24	

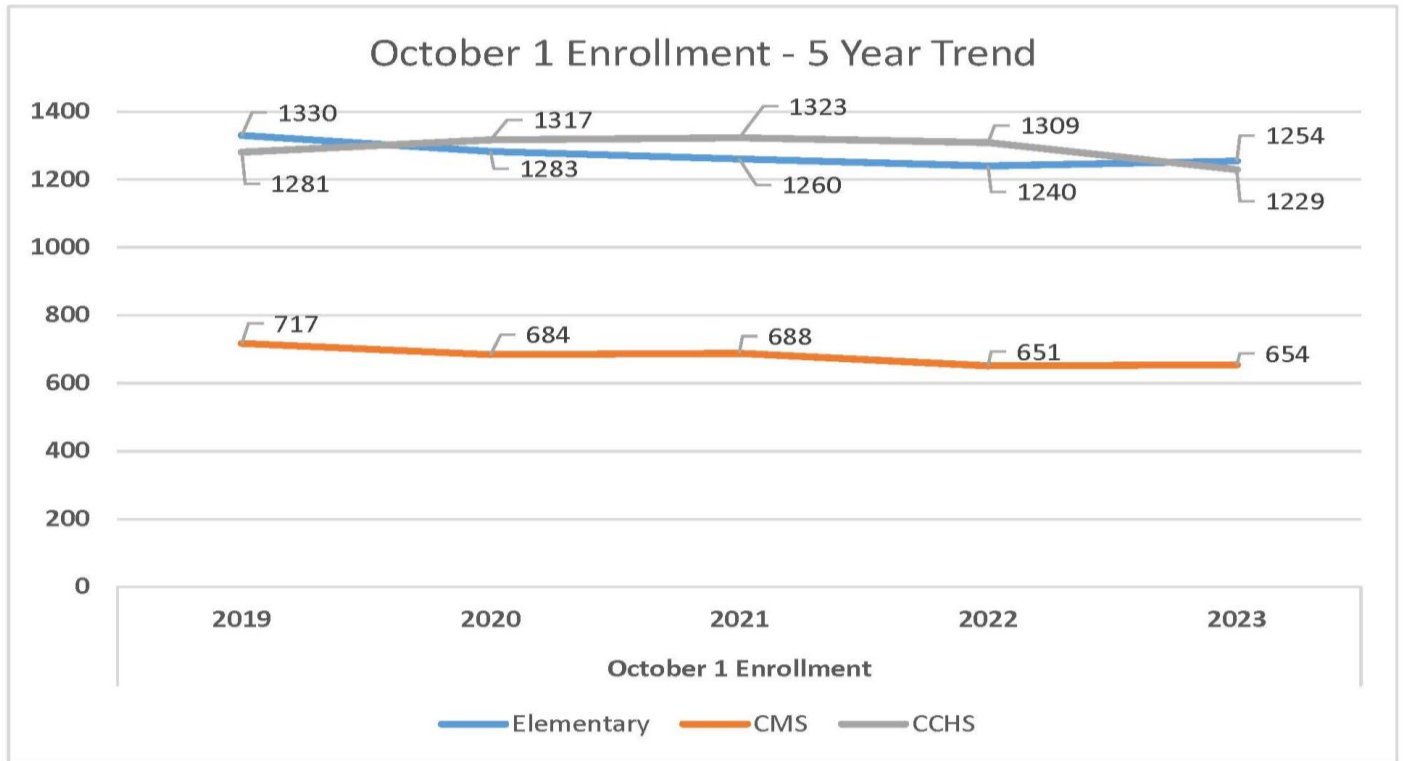
Monthly Enrollments
10/1/2023 - 6/1/2024

Oct. 1, 2022 Enrollment	K-5 Ratios	Oct. 1	Oct. 1	Nov. 1	Dec. 1	Jan. 1	Feb. 1	Mar. 1	K-5 Ratios
with K-5 Ratios	2022-2023	2022	2023	2023	2023	2024	2024	2024	2023-2024
TOTAL K-12									
Elementary - Grades K-5		1240	1254	0	0	0	0	0	
Elementary - Grades 1-5		1054	1058	0	0	0	0	0	
Middle - Grades 6-8		651	654	0	0	0	0	0	
CPS - Grades K-8		1891	1908	0	0	0	0	0	
CCHS - Grades 9-12		1309	1229	0	0	0	0	0	
TOTAL K-12: (Not including OOD SPED)		3200	3137	0	0	0	0	0	
Worksheet									
Kindergarten		186	196	0	0	0	0	0	
1		191	197	0	0	0	0	0	
2		201	205	0	0	0	0	0	
3		217	212	0	0	0	0	0	
4		225	221	0	0	0	0	0	
5		220	223	0	0	0	0	0	
TOTAL Grades K-5:		1240	1254	0	0	0	0	0	
Grade 6		214	218	0	0	0	0	0	
Grade 7		226	207	0	0	0	0	0	
Grade 8		211	229	0	0	0	0	0	
TOTAL Grades 6-8:		651	654	0	0	0	0	0	
TOTAL Grades K-8:		1891	1908	0	0	0	0	0	
Grade 9		316	274	0	0	0	0	0	
Grade 10		318	316	0	0	0	0	0	
Grade 11		329	309	0	0	0	0	0	
Grade 12		340	322	0	0	0	0	0	
Other		6	8	0	0	0	0	0	
TOTAL Grades 9-12:		1309	1229	0	0	0	0	0	
TOTAL K-12: (Not including OOD SPED)		3200	3137	0	0	0	0	0	

Monthly Enrollments
10/1/2023 - 6/1/2024

Oct. 1, 2022 Enrollment	K-5 Ratios	Oct. 1	Oct. 1	Nov. 1	Dec. 1	Jan. 1	Feb. 1	Mar. 1	K-5 Ratios
with K-5 Ratios	2022-2023	2022	2023	2023	2023	2024	2024	2024	2023-2024
Worksheet									
SPECIAL EDUCATION OOD									
CPS OOD K-8		18	15						
CCHS OOD		29	37						
TOTAL K-12 OOD: (Not in K-12 Total)		47	52	0	0	0	0	0	
Pre-School OOD: (Not in K-12 Total)		0	0	0	0	0	0	0	
METCO STUDENTS									
CCHS		49	44						
Middle School		26	26						
Alcott		43	50						
Thoreau		1	1						
Willard		1	1						
TOTAL K-12: METCO Students:		120	122	0	0	0	0	0	
Other									
NON-TUITION Out of Town Students									
CCHS---Staff Students		22	24						
TOTAL CCHS Non-Tuition Students:		22	24	0	0	0	0	0	
Middle School-Staff Students		12	13						
Alcott-Staff Students		8	8						
Thoreau-Staff Students		0	2						
Willard-Staff Students		7	6						
TOTAL K-8 - Out of Town Students:		27	29	0	0	0	0	0	
CONCORD STUDENTS									
CCHS		941	885						
Peabody & Sanborn		613	615						
Alcott		345	343						
Thoreau		414	412						
Willard		421	431						
TOTAL CONCORD Students:		2734	2686	0	0	0	0	0	
CARLISLE STUDENTS									
CCHS		293	273						
TOTAL CARLISLE Students:		293	273						

Enrollment – Five Year Trend



Collective Bargaining Agreements

The following chart represents Concord-Carlisle Regional School District's contractually obligated cost of living increases for the remaining term of years for each bargaining unit. This chart only includes cost of living increases. Other obligations including changes to longevity, shift differentials, etc. are accounted for in the zero-based budget. The Maintenance unit's lower FY24 figure for COLA is offset by increases with similar monetary value in other parts of their compensation (trade licenses/certifications).

BARGAINING UNIT	FY24	FY25	FY26	Contract Expiration
Concord-Carlisle Teachers Association	2.75%	TBD	TBD	June, 2024
Administrative Assistants Unit	3.00%	2.50%	2.50%	June, 2026
CCRS Building Service Workers	2.35%	TBD	TBD	June, 2024
Bus Drivers Unit	2.75%	2.75%	TBD	June, 2025
Maintenance	1.00% *	2.75%	2.75%	June, 2026

District's 5 Year Strategic Plan: 2023 - 2028

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

The four key strategic objectives of the plan are:

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

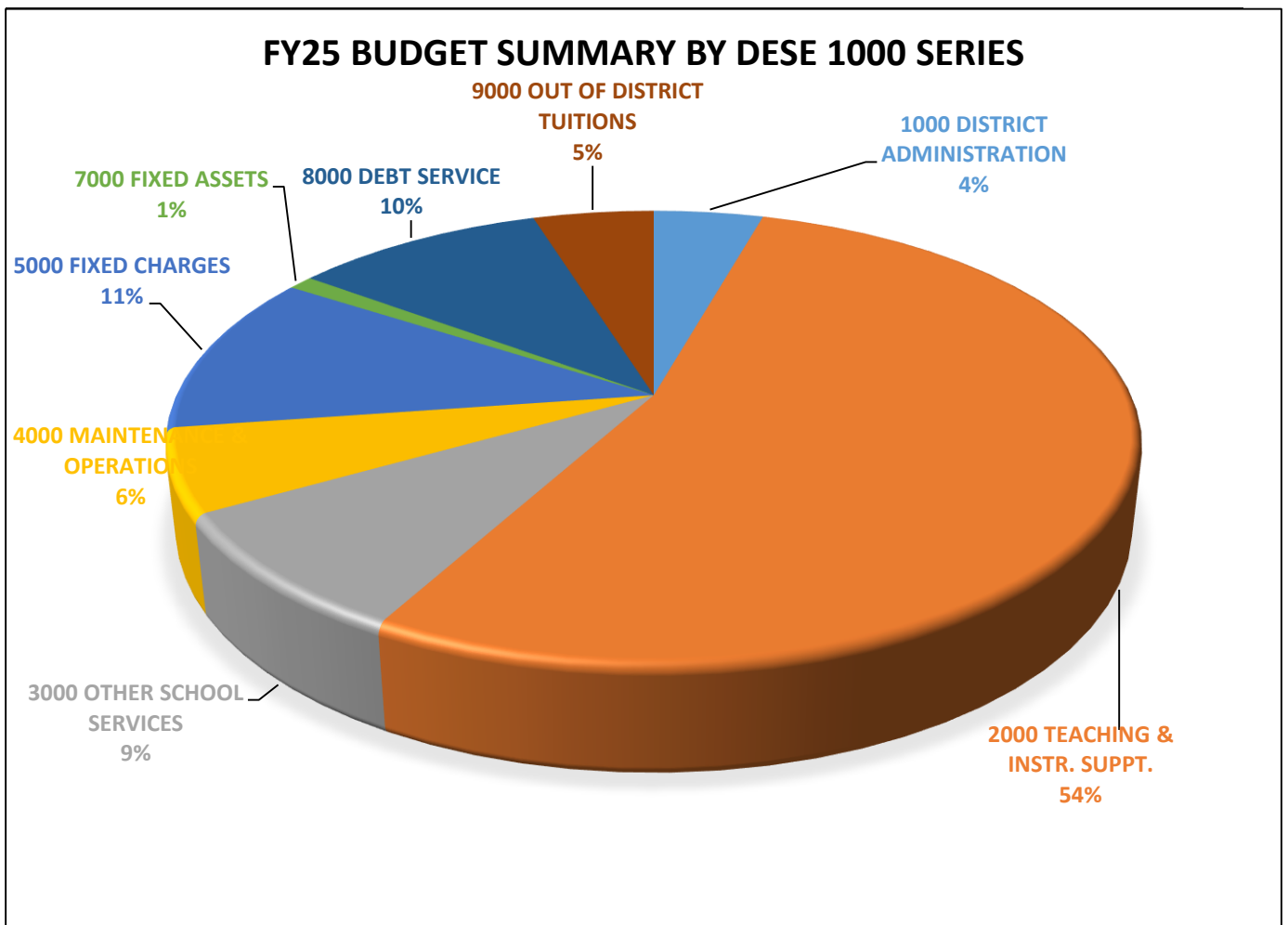
The full Strategic Plan can be access via the link below.

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

Section II: FY25 Budget Summaries (General Fund)

Budget Summary by DESE 1000 Function

DESE FUNCTION	DESE FUNCTION DESCRIPTION	FY24 REQUESTED BUDGET	FY25 REQUESTED BUDGET	Change (\$) FY25 BUD vs. FY24 BUD	Change (%) FY25 BUD vs. FY24 BUD
1000	DISTRICT ADMINISTRATION	1,626,630	1,701,705	75,075	4.6%
2000	TEACHING & INSTR. SUPPT.	20,492,291	20,909,588	417,296	2.0%
3000	OTHER SCHOOL SERVICES	2,936,055	3,399,887	463,832	15.8%
4000	MAINTENANCE & OPERATIONS	2,098,900	2,324,240	225,340	10.7%
5000	FIXED CHARGES	4,346,715	4,456,572	109,856	2.5%
7000	FIXED ASSETS	356,218	391,900	35,682	10.0%
8000	DEBT SERVICE	4,006,047	3,913,137	(92,910)	-2.3%
9000	OUT OF DISTRICT TUITIONS	1,948,242	1,877,880	(70,362)	-3.6%
	TOTAL	37,811,098	38,974,907	1,163,809	3.08%



Budget Summary: Salary / Non-Salary

Expense Type	FY24 BUDGET	FY25 REQUESTED BUDGET	Difference (\$) FY25 BUD vs. FY24 BUD	Difference (%) FY25 BUD vs. FY24 BUD
Salary accts	23,684,575	24,267,142	582,567	2.46%
Non-Salary accts	14,126,523	14,707,765	581,242	4.11%
Total	37,811,098	38,974,907	1,163,809	3.08%

FY25 Budget Overview and Key Drivers

As a result of the FY25 zero-base budget process, district administration and School Committee have recommended an operating budget increase of 3.08%. The FY25 recommended budget is \$38,974,907, an increase of \$1,163,809 from the FY24 approved budget. See CCRSD School Committee Approved Line Item Budget in appendix item (B).

Key Drivers of year over year budget changes are shown in the Superintendent's Recommended Budget presentations on the district's website, and can be accessed in the Fiscal Year 2025 folder via the link below:

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

FTE Analysis

DESE FUNCTION	DESE FUNCTION DESCRIPTION	FY24 REQUESTED BUDGET	FY25 REQUESTED BUDGET	FY25/24 Diff (FTE)
1000	DISTRICT ADMINISTRATION	12.57	12.57	-
2000	TEACHING & INSTR. SUPPT.	178.32	175.08	(3.24)
3000	OTHER SCHOOL SERVICES	24.75	25.23	0.48
4000	MAINTENANCE & OPERATIONS	12.32	12.32	-
	TOTAL	227.96	225.20	(2.76)

The decrease in the 2000 series is due primarily to the reduction of 3.0 FTE tutors, and reduction of 1.1 FTE teaching/specialist staff. This is offset by an increase of 1.0 FTE in the Principal's Office with the change to the new leadership model of Co-Principals and two Assistant Principals.

The 3000 series increased by 0.48 FTE's, due to the addition of 1.0 FTE Athletic Trainer to support student athletes; the remainder is due to FTEs for Transportation being slightly overstated in FY24.

Capital Requests

A warrant article for a new Amenities building at CCHS was approved by School Committee for 2024 Town Meetings. The article is for \$2,340,000 and would fund the costs of design and construction of an amenities building that provides handicap accessible restrooms, and is compliant with relevant plumbing codes. It would also provide some modest space for concessions purposes, and some limited storage space.

School Committee Chair Tracey Marano shared a presentation at the November 7, 2023 School Committee meeting that included information on amenities buildings across all Dual County school districts. Dual County is the league in which CCHS competes in athletics. The presentation can be accessed via Item VIII C on the Agenda.

https://www.concordps.org/wp-content/uploads/2023/11/JointSC_11_07_2023_AgendaR1-1.pdf

Later in a February 2024 School Committee meeting, the School Committee discussed alternative approaches to proceeding with this project, including proceeding with an initial smaller funding to complete a study to identify alternatives and options, and to complete a design for the options that best meet needs, considering various factors.

Section III: Other Funding Sources

Revolving and Stabilization Fund Balances

Key Revolving and Stabilization Fund Balances - FY23 Activity				
FUND	07/01/2022 Balance	Program Revenues	Program Expenditures	06/30/2023 Balance
Adult and Community Ed	120,415	833,110	(818,318)	135,207
Athletic Revolving	337,884	406,739	(479,606)	265,016
Circuit Breaker Revolving	847,380	1,276,678	(1,039,516)	1,084,542
Capital Stabilization	208,825	108	(200,000)	8,933
School Lunch Revolving	256,449	774,828	(741,936)	289,341
Non-Resident Tuitions	0	90,000	90,000	0
Transportation Passes Revolving	0	73,400	(65,500)	7,900

FY24 Grant Funding

CCRSD			
Grant Name	Grant Purpose	Focus area	FY24 Grant Award
ANNUAL RECURRING GRANTS			
Title I	Title I, Part A of the federal Elementary and Secondary Education Act (ESEA) provides supplemental resources to local school districts to help provide all children significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps.	Close achievement gaps among different subgroups of learners; targeted support for low-income students requiring add'l resources; the district funds tutors from this grant. A portion of the allocation is allocated for support of students in home-school and private school settings.	26,199
Title II A	Title II, Part A of the federal Elementary and Secondary Education Act (ESEA) provides supplemental resources to school districts to support and facilitate excellent teaching and learning.	Professional development for teachers	14,583
Title IV	Title IV, Part A of the federal Elementary and Secondary Education Act (ESEA) provides supplemental resources to local school districts to build capacity to help ensure that all students have equitable access to high quality educational experiences.	Can be used for any of Title I and Title IIA purposes, with additional permissible uses; allocated to instructional support staff at CPS and CCRSD.	10,000
IDEA	Overseen by the U.S. Department of Education's Office of Special Education Programs, the purpose of this federal special education entitlement grant program is to provide funds to ensure that eligible students with disabilities receive a free and appropriate public education that includes special education and related services designed to meet their individual needs.	In support of special education students and programs. Like many other districts, CPS and CCRSD applies this to out of district tuitions, for simplicity of administration. A portion of the allocation is allocated for support of students in home-school and private school settings.	453,415

METCO	In support of Metco programs and students in districts that have Metco programs	Direct support of Metco program; CPS utilizes these funds for staffing - administration, academic support, and transportation costs	469,106
COMPETITIVE GRANTS AWARDED			
Teacher Diversification Pilot	A competitive grant offered by DESE to enable districts to offer incentives to recruit and retain diverse staff to their districts	Includes sign on bonuses, tuition reimbursements; FY24 grant targeted to building positive culture to increase retention	24,964
Financial Literacy	A grant to support financial literacy initiatives for students in grades 9-12	Financial literacy initiatives	3,200
Comprehensive Health Grant	A multip-purpose grant to support various health initiatives, including equipment/supplies, contract services, mental health supports	The district will allocate these funds for safety equipment (defibrillator), mental health services, and substitute nurse pay	35,000
HQIM Grant	High Quality Instructional Materials	The district is using these funds to cover the costs of new Math curriculum for Grades 6 - 8.	
SEL & Mental Health	To support initiatives related to mental health and social emotional learning.	To support costs of software and services related to SEL and mental health	15,000
Chronic Absenteeism	To support efforts related to addressing chronic absenteeism.	To support initiatives related to addressing chronic absenteeism	10,000
IEP Implementation Grant	A targeted grant to assist districts in implementing the new IEP form.	Overseen by the Director of Student Services; prof. development on new IEP process	14,020
Total FY24 Grant Awards			1,075,487

ESSER Grants Update

ESSER funds are winding down, with some completed, and some small balances remaining which are anticipated to be spent down by the end of fiscal year 2024. The table below provides a summary status by grant.

<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>
CCRS	ESSER I (CARES)	297,000	297,000		-		12/31/2021
CCRS	DESE Emergency Reli	26,263	26,263				9/30/2022
CCRS	ESSER II	95,886		95,886			9/30/2023
CCRS	ARP - IDEA	111,921		83,630	28,291		9/30/2023
CCRS	ESSER III	193,025		91,487	101,538		9/30/2024
CCRS TOTAL		724,095	323,263	271,003	129,829		

Homeless Support Grants Update

The state and federal government are providing financial support to assist with addressing the specific needs of students experiencing homelessness.

- Estimated grant funding of \$74,000 (\$70,000 state, \$4,000 federal) is projected for FY24
- Uses of grant funds include the following:
 - Instructional assistant
 - Contract services (translation, various other services)
 - Family Coordinator

Out of District Students (traveling to home district)

Students are given the option of attending their home district, or the district where the homeless shelter is located. Some students opt to attend their home schools. These costs of this transportation are the shared responsibility of the home district and the district where the shelter is located. The costs of this transportation are split equally by the districts and are reimbursed via a federal reimbursement as part of the McKinney-Vento program. Homeless transportation costs for FY24 are projected to be \$118,000.

Section IV: Revenue and Town Assessments

Revenue Budget

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

- Chapter 70 funding experienced modest growth. Affluent communities such as Concord and Carlisle receive relatively modest funding from the state for Chapter 70 funding, which is the core state funding source for public schools in Massachusetts.
- Rental income will no longer be recorded as general fund revenue, as a new revolving fund was created during FY24 based upon approval from the Regional School Committee. Receipts for facilities rental will now be recorded there and will be used to offset facilities repairs and maintenance costs.
- Interest income has increased significantly due to higher interest rates on our accounts, consistent with the larger economic trend.
- Chapter 71 reimbursement (for regional transportation) decreased by \$54,000 as vehicle costs are amortized over five years (for reimbursement purposes per DESE), and several vehicles came off their depreciation cycle.

Revenue	FY25	FY24	Difference	Diff. %
Chapter 70	\$ 3,351,654	\$ 3,263,909	\$ 87,745	2.7%
Excess and Deficiency (E&D)	\$ 300,000	\$ 300,000	\$ -	0.0%
Misc Revenue	\$ 30,000	\$ 30,000	\$ -	0.0%
Rental Income	\$ -	\$ 20,000	\$ (20,000)	-100.0%
Interest	\$ 275,000	\$ 80,000	\$ 195,000	243.8%
Charter Reimbursement	\$ 1,359	\$ 1,359	\$ -	0.0%
Chapter 71	\$ 810,000	\$ 864,000	\$ (54,000)	-6.3%
	\$ 4,768,013	\$ 4,559,268	\$ 208,745	4.6%

Since the budget was developed, cherry sheet estimates have been released by the state that indicate there may be a shortfall in the state funding sources of approximately \$83,000. The state budget process has multiple steps to go through before that is finalized, and the district will monitor the budget process through the various stages of review and adjustment.

Town Assessments

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

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

SCOM BUDGET SLIDE - ASSESSMENTS					
	Total	Concord	Carlisle		
Total CCRSD Expenditure Budget	38,974,907				
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				
Utilitization of Excess & Deficiency	-300,000				
Total Assessment to Towns - FY25	34,206,894	26,140,908	8,065,986		
Assessment to Towns - FY24	33,251,830	25,357,846	7,893,984		
\$ Difference	955,064	783,063	172,001		
% Difference	2.87%	3.09%	2.18%		
% of Students - CCHS FY25 (10/1/23)		76.42%	23.58%		

Town Assessments – breakout with debt service separate

Assessment Comparison w/o Debt				Concord		Carlisle		Total
FY2024				22,302,834		6,942,949		29,245,783
FY2025				23,150,489		7,143,268		30,293,757
Difference				847,655		200,319		1,047,974
				3.80%		2.89%		3.58%
Assessment Comparison w/ Debt Service				Concord		Carlisle		Total
FY2024				25,357,846		7,893,984		33,251,830
FY2025				26,140,908		8,065,986		34,206,894
Difference				783,062		172,002		955,064
				3.09%		2.18%		2.87%

Section V: Supplemental Data

Excess and Deficiency (E&D)

E&D is limited to five percent of the Operating + Capital Budget of the current fiscal year budget (FY24). The district is in the process of obtaining certification from the MA Division of Local Services (within Dept. of Revenue) for its June 30, 2023 balance. The calculated cap is 1,890,555.

Below is a projection for the June 30, 2023 balance.

- 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)

Please note that there may be offsets and adjustments made by DLS in a given year that may result in differences from what is projected.

In addition to the above, approximately \$395,000 in E&D funds will be needed later in fiscal year 2024 to fund the district's allocation of exit cost from the Minuteman Nashoba Health Group (MNHG). This is not reflected yet in the figures above, which are FY2023 projections.

MNHG served as a cooperative, self-insured group of local school districts for the purpose of procuring health care services for its member districts. MNHG premiums increased by over 13% in FY24, and similar increases were projected for FY25. As a result of the trend, member districts sought other options, and ultimately all remaining districts voted to dissolve MNHG. The underlying carriers (Harvard Pilgrim, BC/BS, Tufts) are requiring funding to cover costs of "run out claims" that are received after June 30, 2024 for medical services completed prior to that date, as there will be no premiums to fund these claims. There is some possibility that there will be funds returned to the district at a later period, after the run out claims process is completed.

OPEB Trust Funding

Other Post-Employment Benefits Costs (OPEB) are currently funded by district payments on a “pay as you go” basis, with the district paying for the district share of costs out of its operating budget annually. OPEB Trusts are created as a funding vehicle for these costs over the long term, with funds set aside over time to cover these retiree benefits. The district has made significant progress with funding its OPEB Trust, resulting in a plan that is 52% funded, as shown below in data from the most recent audit and valuation of the OPEB Trust.

- OPEB Trust value @ 06/30/2023 \$8,601,590
- OPEB Liability @ 6/30/2023 \$16,550.654

52% Funding Level

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

Debt Service Schedules

										Assuming FY25 apportionments remain flat			
Fiscal Year	CCHS Access Road (2023) BAN	CCHS Refinance (2021)	Landfill BAN	March 2016 Bond	March 2015 Bond	March 2015 Bond Premium	Total	Decrease vs. prior year		Carlisle	Concord		check
FY25	40,549	1,671,250	244,000	153,550	1,886,625	(82,837)	3,913,137			922,718	2,990,419		-
FY26	125,916	1,614,750	214,446	151,250	1,821,625	(73,659)	3,854,328	(58,809)		908,851	2,945,477		-
FY27	121,861	1,558,250	(paid off)	148,950	1,782,625	(68,151)	3,543,534	(310,794)		835,565	2,707,969		-
FY28	117,806	1,501,750		146,650	1,743,625	(62,644)	3,447,187	(96,348)		812,847	2,634,340		-
FY29	113,751	1,445,250		144,350	1,704,625	(57,137)	3,350,839	(96,348)		790,128	2,560,711		-
FY30	109,696	1,383,750		141,762	1,665,625	(51,630)	3,249,203	(101,636)		766,162	2,483,041		-
FY31	105,641	1,338,750		139,175	1,626,625	(46,123)	3,164,068	(85,135)		746,087	2,417,981		-
FY32	101,586	1,305,000		136,300	1,587,625	(40,615)	3,089,896	(74,173)		728,597	2,361,298		-
FY33	97,531	1,271,250		128,425	1,548,625	(35,108)	3,010,723	(79,173)		709,928	2,300,794		-
FY34	93,476	1,237,500		125,538	1,509,625	(29,601)	2,936,538	(74,185)		692,436	2,244,102		-
FY35	89,421	1,215,000		122,650	1,469,000	(23,864)	2,872,207	(64,331)		677,266	2,194,941		-
FY36		1,192,500		119,625	1,426,750	(17,898)	2,720,977	(151,230)		641,606	2,079,370		-
FY37		1,170,000		116,600	1,384,500	(11,932)	2,659,168	(61,809)		627,032	2,032,136		-
FY38		1,147,500		113,300	1,342,250	(5,966)	2,597,084	(62,084)		612,392	1,984,692		-
	FY25 Apportionment between Towns									red items will vary with changes in relative share of student population			
	Carlisle	23.58%											
	Concord	76.42%											

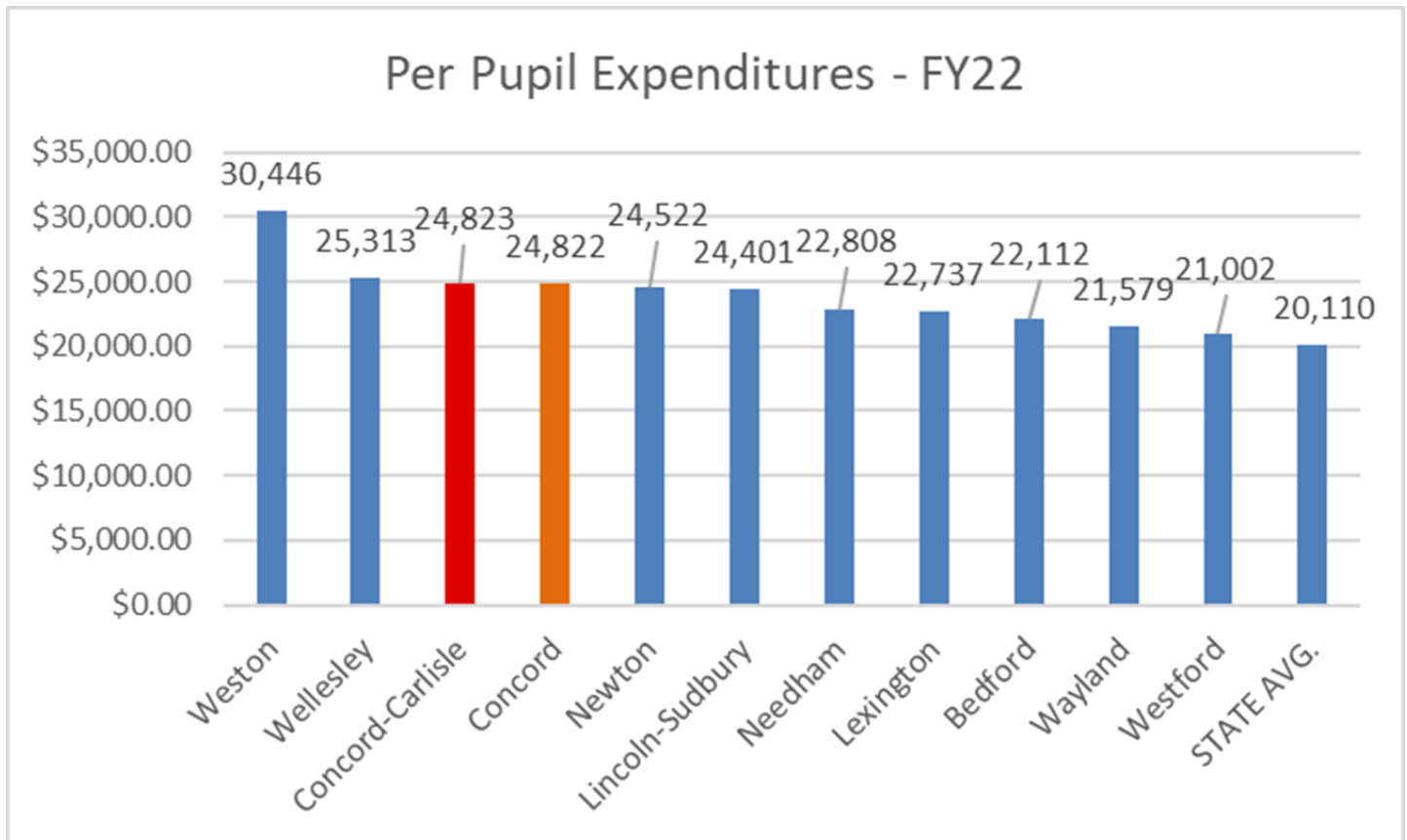
Transportation – Vehicle Fleet

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

Year	Make	Type	Mileage	Fiscal Year of Final Payment
2017	T-1218S	Bus	118,078	PAID IN FULL
2017	T-1048S	Whlchr	54,920	PAID IN FULL
2017	T-1218S	Bus	132,221	PAID IN FULL
2017	T-1218S	Bus	124,669	PAID IN FULL
2017	Blue Bird	Bus	82,529	PAID IN FULL
2018	Blue Bird	Bus	65,547	PAID IN FULL
2018	Blue Bird	Bus	56,346	PAID IN FULL
2018	Blue Bird	Bus	59,866	PAID IN FULL
2018	Blue Bird	Bus	73,712	PAID IN FULL
2018	Blue Bird	Bus	78,174	PAID IN FULL
2018	Blue Bird	Bus	88,422	PAID IN FULL
2018	Blue Bird	Bus	70,946	PAID IN FULL
2020	Thomas	Bus	80,830	PAID IN FULL
2020	Thomas	Bus	90,740	PAID IN FULL
2021	Blue Bird	Bus	34,110	FY24
2021	Blue Bird	Bus	34,585	FY24
2021	Blue Bird	Bus	41,523	FY24
2022	Blue Bird	Bus	31,009	FY25
2022	Blue Bird	Bus	2,869	PAID IN FULL
2024	Thomas	Bus	800	FY27
2024	Thomas	Bus	900	FY27
2024	Thomas	Bus	800	FY27
2024	Thomas	Bus	800	FY27
2022	Blue Bird	Bus	26,424	FY27

Per Pupil Expenditures – Comparison to peer districts

The chart below is from data provided by the Department of Elementary and Secondary Education. It shows average cost to educate a student in each of the listed districts for FY22, the most recently available data at the time of budget development.



Appendix

Appendix A: NESDEC Enrollment Report

Appendix B: CCRSD School Committee Approved Line Item Budget

Appendix A: NESDEC Enrollment Report



Concord-Carlisle Regional School District Concord, MA

School Year 2023-24 Enrollment Projection Report

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Concord-Carlisle RSD Enrollment Summary

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

Included in this report are graphs representing historical and projected grade-by-grade enrollments, as well as historical and projected enrollments in grade combinations. We received the enrollment data from the District, and we assume that the method of collecting this data has been consistent from year to year.

Enrollment projections are more reliable in Years #1-4 in the future and less reliable in the “out-years.” Projections six to ten years out may serve as a guide to future enrollments and are useful for planning purposes. In light of this, NESDEC has added a “Spring Update Refresher” enrollment projection at no cost to affiliates. For more information, please refer to the Methodology, Reliability and Use of this Document section.

The NESDEC enrollment projection fell within 7 students of the K-12 total, 3,729 projected vs. 3,722 enrolled. The enrollment projection for Grades 9-12 fell within 31 students, 1,252 projected vs. 1,221 enrolled.

Over the next three years, Grades 9-12 enrollments are projected to decrease by a total of 91 students.

Historical Enrollment

School District: Concord-Carlisle RSD, MA

11/6/2023

Historical Enrollment By Grade																			
Birth Year	Births*	School Year	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	UNGR	K-12	PK-12
2008	136	2013-14	43	302	292	301	328	323	313	289	321	312	317	312	293	306	0	4009	4052
2009	148	2014-15	35	250	304	300	312	320	314	313	287	328	338	311	310	296	0	3983	4018
2010	142	2015-16	41	279	259	314	293	301	319	314	300	288	333	333	309	313	0	3955	3996
2011	127	2016-17	42	260	295	270	318	294	303	311	324	296	301	334	325	315	0	3946	3988
2012	132	2017-18	40	283	262	302	282	308	308	301	325	325	295	307	337	333	0	3968	4008
2013	157	2018-19	39	266	296	269	304	277	310	311	308	328	330	306	298	340	0	3943	3982
2014	120	2019-20	39	261	279	303	281	302	280	318	305	310	344	325	318	294	0	3920	3959
2015	137	2020-21	48	228	270	282	297	277	293	284	309	305	339	340	322	311	0	3857	3905
2016	151	2021-22	73	255	252	273	303	294	277	294	282	317	316	332	339	325	0	3859	3932
2017	141	2022-23	66	249	268	261	274	294	285	286	286	277	316	318	329	340	< 10 **	3789	3855
2018	129	2023-24	79	265	259	285	273	278	293	281	280	287	274	316	309	322	< 10 **	3730	3809

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

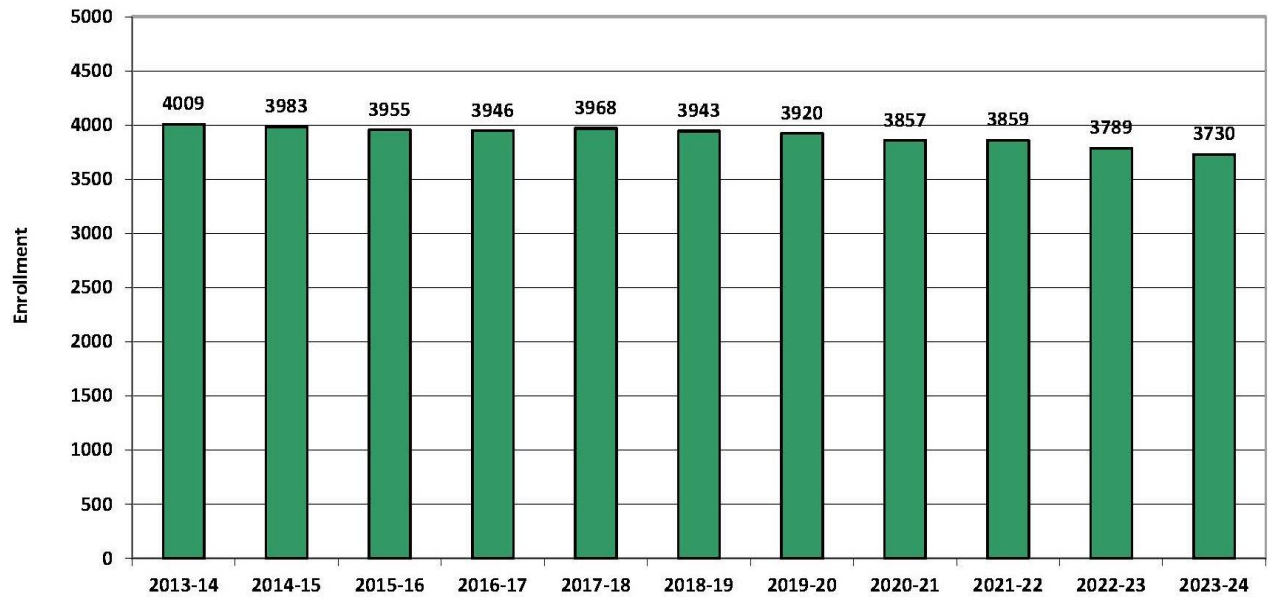
** < 10 Not reported, to protect subgroups with fewer than 10 students.

Historical Enrollment in Grade Combinations									
School Year	PK-5	K-5	PK-2	K-2	3-5	6-8	K-8	6-12	9-12
2013-14	1902	1859	938	895	964	922	2781	2150	1228
2014-15	1835	1800	889	854	946	928	2728	2183	1255
2015-16	1806	1765	893	852	913	902	2667	2190	1288
2016-17	1782	1740	867	825	915	931	2671	2206	1275
2017-18	1785	1745	887	847	898	951	2696	2223	1272
2018-19	1761	1722	870	831	891	947	2669	2221	1274
2019-20	1745	1706	882	843	863	933	2639	2214	1281
2020-21	1695	1647	828	780	867	898	2545	2210	1312
2021-22	1727	1654	853	780	874	893	2547	2205	1312
2022-23	1697	1631	844	778	853	849	2480	2152	1303
2023-24	1732	1653	888	809	844	848	2501	2069	1221

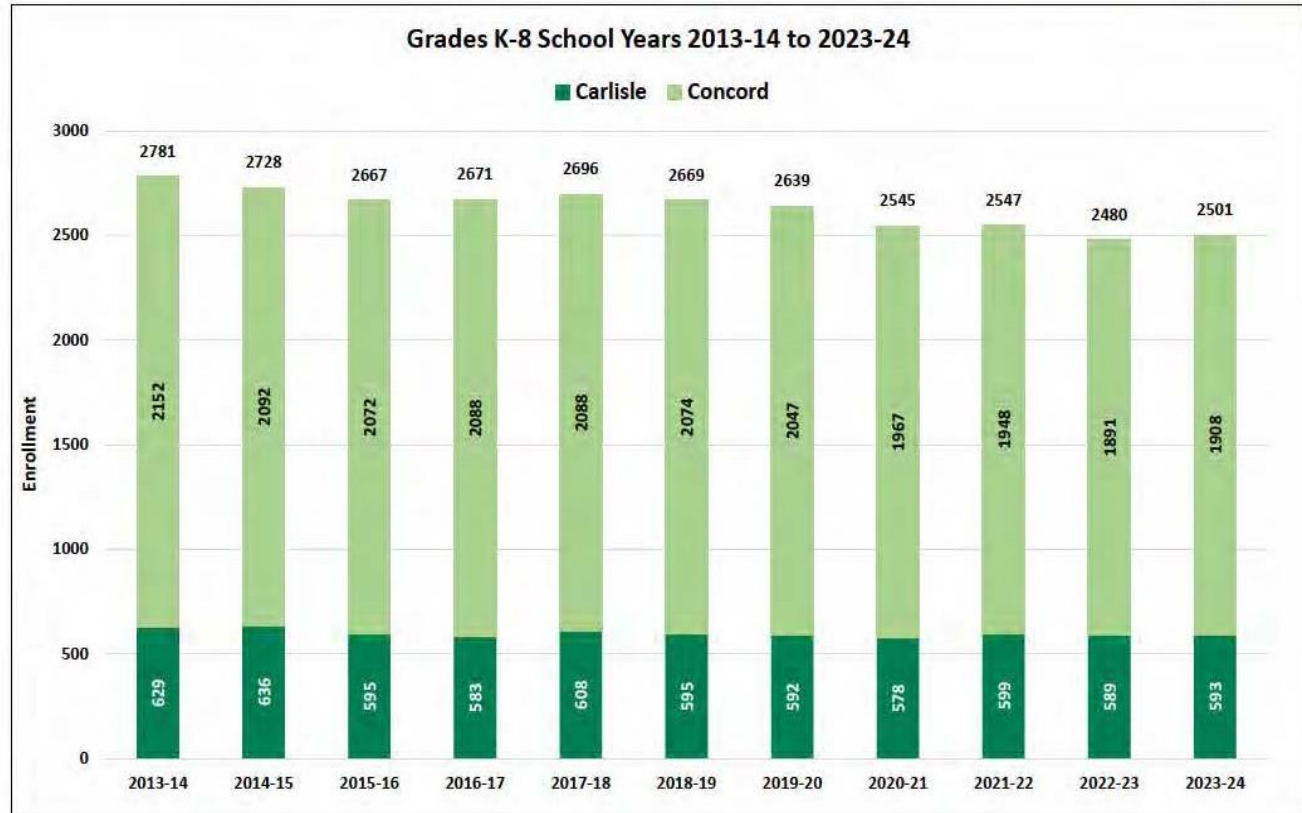
Historical Percentage Changes			
School Year	K-12	Diff.	%
2013-14	4009		
2014-15	3983	-26	-0.6%
2015-16	3955	-28	-0.7%
2016-17	3946	-9	-0.2%
2017-18	3968	22	0.6%
2018-19	3943	-25	-0.6%
2019-20	3920	-23	-0.6%
2020-21	3857	-63	-1.6%
2021-22	3859	2	0.1%
2022-23	3789	-70	-1.8%
2023-24	3730	-59	-1.6%
Change		-279	-7.0%

Historical Enrollment

Grades K-12, School Years 2013-14 to 2023-24



Historical Enrollment By Town

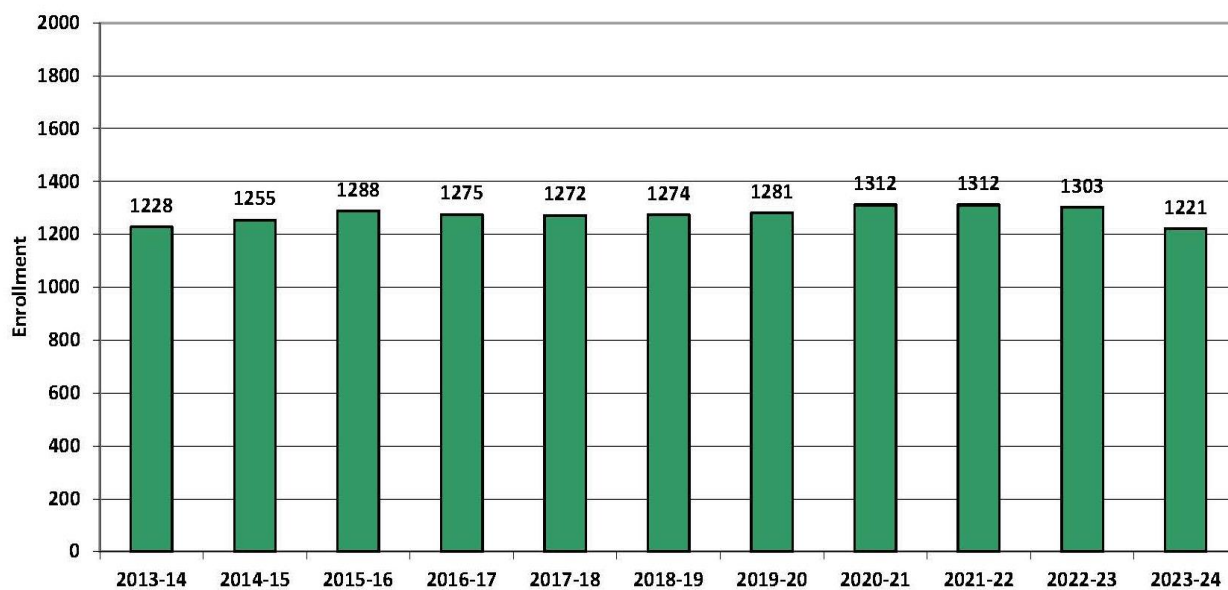


Town	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Carlisle	23%	23%	22%	22%	23%	22%	22%	23%	24%	24%	24%
Concord	77%	77%	78%	78%	77%	78%	78%	77%	76%	76%	76%

* percentages rounded

Historical Enrollment

Grades 9-12, School Years 2013-14 to 2023-24



Projected Enrollment

School District: Concord-Carlisle RSD, MA

11/6/2023

Enrollment Projections By Grade*																				
Birth Year	Births*		School Year	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	UNGR	K-12	PK-12
2018	129		2023-24	79	265	259	285	273	278	293	281	280	287	274	316	309	322	< 10 **	3730	3809
2019	146		2024-25	79	271	280	268	294	273	275	296	276	280	293	274	314	308	< 10 **	3710	3789
2020	130		2025-26	80	242	286	289	276	295	270	278	291	276	286	293	272	313	< 10 **	3675	3755
2021	173	(prov.)	2026-27	81	319	255	296	298	276	292	273	273	291	282	286	291	271	< 10 **	3711	3792
2022	142	(prov.)	2027-28	82	266	337	264	305	299	273	295	268	273	297	282	284	290	< 10 **	3741	3823
2023	144	(est.)	2028-29	82	268	281	347	272	304	296	276	290	268	278	297	280	283	< 10 **	3748	3830
2024	147	(est.)	2029-30	84	273	283	290	356	272	301	299	271	290	273	278	295	279	< 10 **	3768	3852
2025	147	(est.)	2030-31	84	274	289	292	299	355	269	304	294	271	296	273	276	294	< 10 **	3794	3878
2026	151	(est.)	2031-32	85	279	290	299	300	300	351	272	299	294	276	296	271	275	< 10 **	3810	3895
2027	146	(est.)	2032-33	87	272	295	300	308	300	297	355	268	299	300	276	294	270	< 10 **	3842	3929
2028	147	(est.)	2033-34	88	273	287	305	309	307	297	300	349	268	305	300	274	293	< 10 **	3875	3963

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

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

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

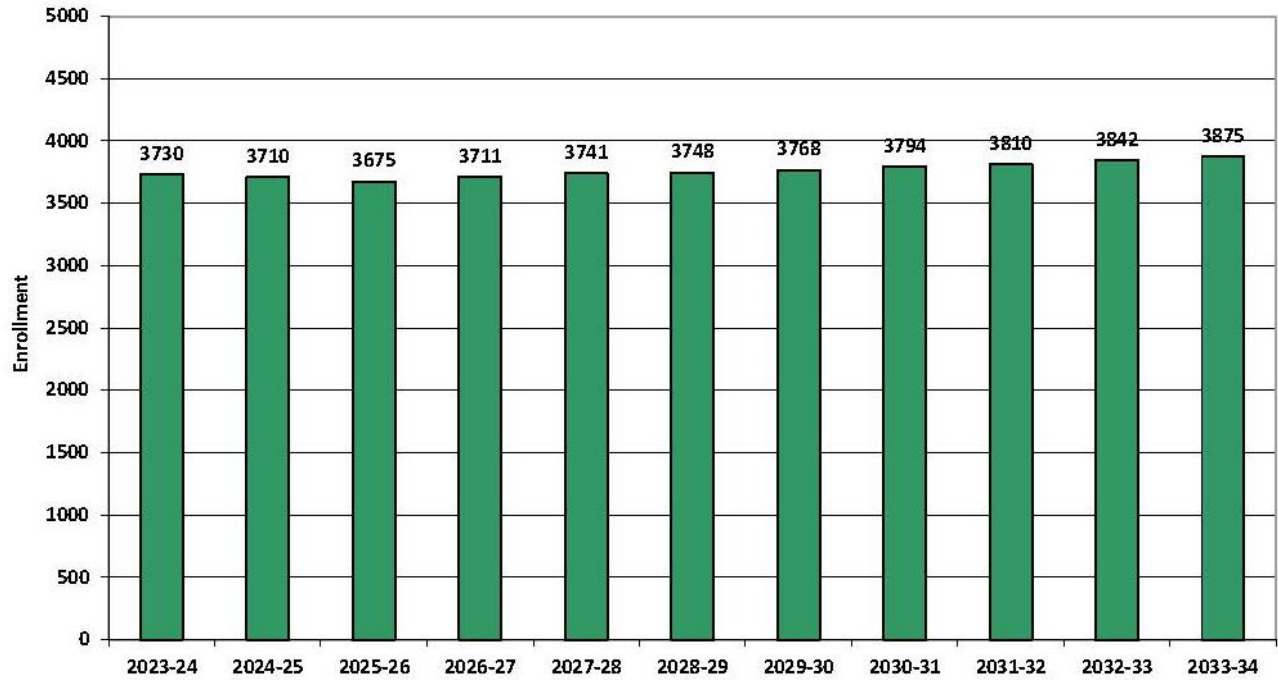
Projected Enrollment in Grade Combinations*									
School Year	PK-5	K-5	PK-2	K-2	3-5	6-8	K-8	6-12	9-12
2023-24	1732	1653	888	809	844	848	2501	2069	1221
2024-25	1740	1661	898	819	842	852	2513	2041	1189
2025-26	1738	1658	897	817	841	845	2503	2009	1164
2026-27	1817	1736	951	870	866	837	2573	1967	1130
2027-28	1826	1744	949	867	877	836	2580	1989	1153
2028-29	1850	1768	978	896	872	834	2602	1972	1138
2029-30	1859	1775	930	846	929	860	2635	1985	1125
2030-31	1862	1778	939	855	923	869	2647	2008	1139
2031-32	1904	1819	953	868	951	865	2684	1983	1118
2032-33	1859	1772	954	867	905	922	2694	2062	1140
2033-34	1866	1778	953	865	913	917	2695	2089	1172

Projected Percentage Changes			
School Year	K-12	Diff.	%
2023-24	3730	0	0.0%
2024-25	3710	-20	-0.5%
2025-26	3675	-35	-0.9%
2026-27	3711	36	1.0%
2027-28	3741	30	0.8%
2028-29	3748	7	0.2%
2029-30	3768	20	0.5%
2030-31	3794	26	0.7%
2031-32	3810	16	0.4%
2032-33	3842	32	0.8%
2033-34	3875	33	0.9%
Change	145		3.9%

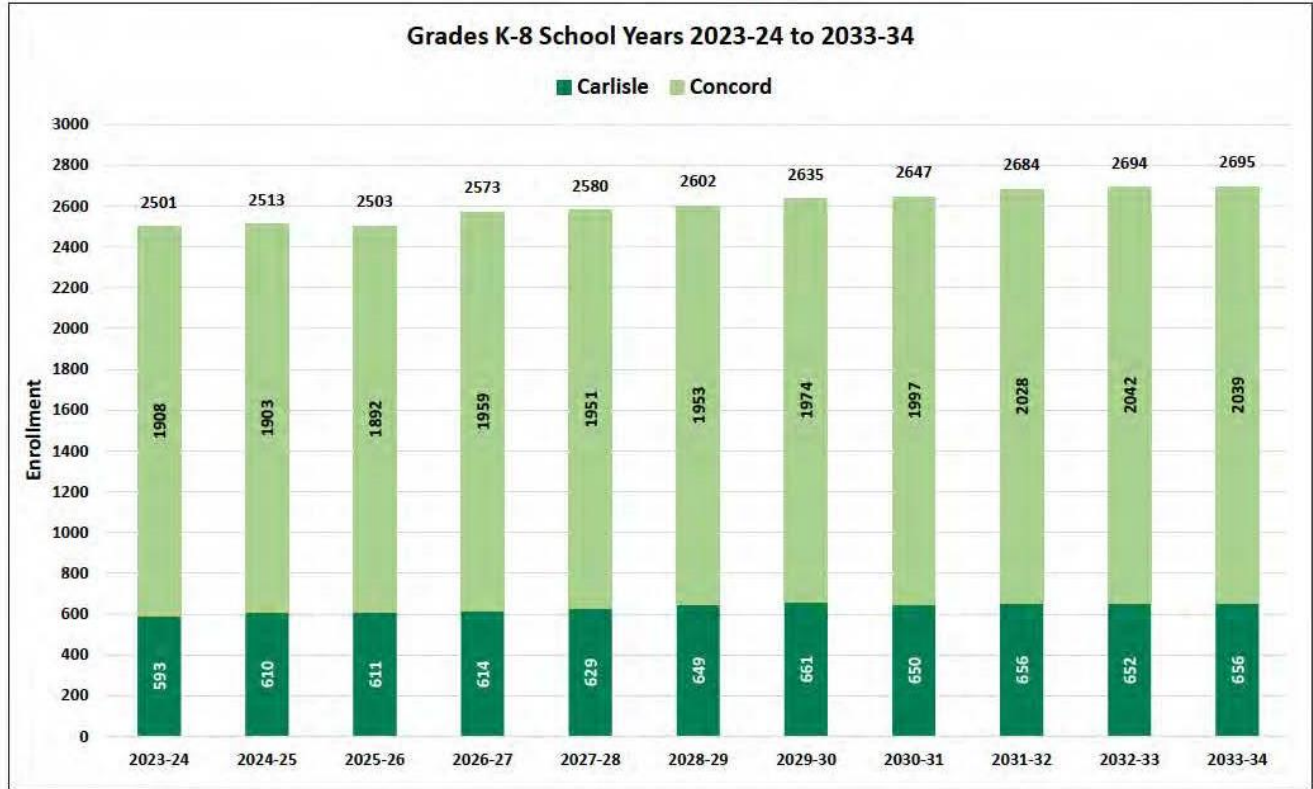
*Projections should be updated annually to reflect changes in in/out-migration of families, real estate sales, residential construction, births, and similar factors.

Projected Enrollment

Grades K-12, School Years 2023-24 to 2033-34



Projected Enrollment By Town

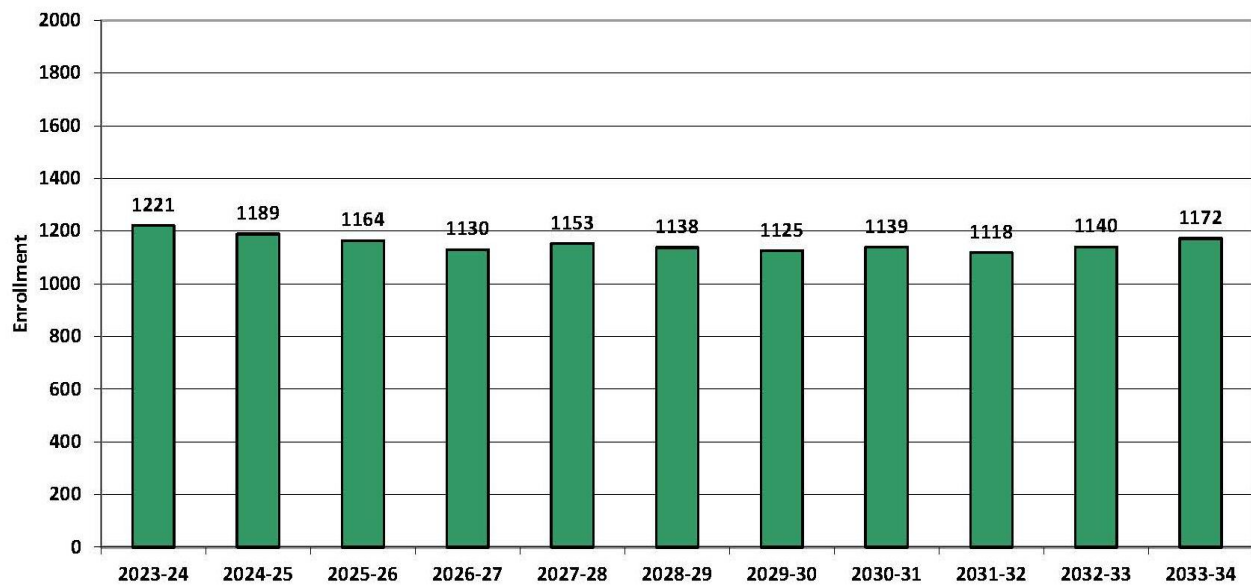


Town	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
Carlisle	24%	24%	24%	24%	24%	25%	25%	25%	24%	24%	24%
Concord	76%	76%	76%	76%	76%	75%	75%	75%	76%	76%	76%
	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

* percentages rounded

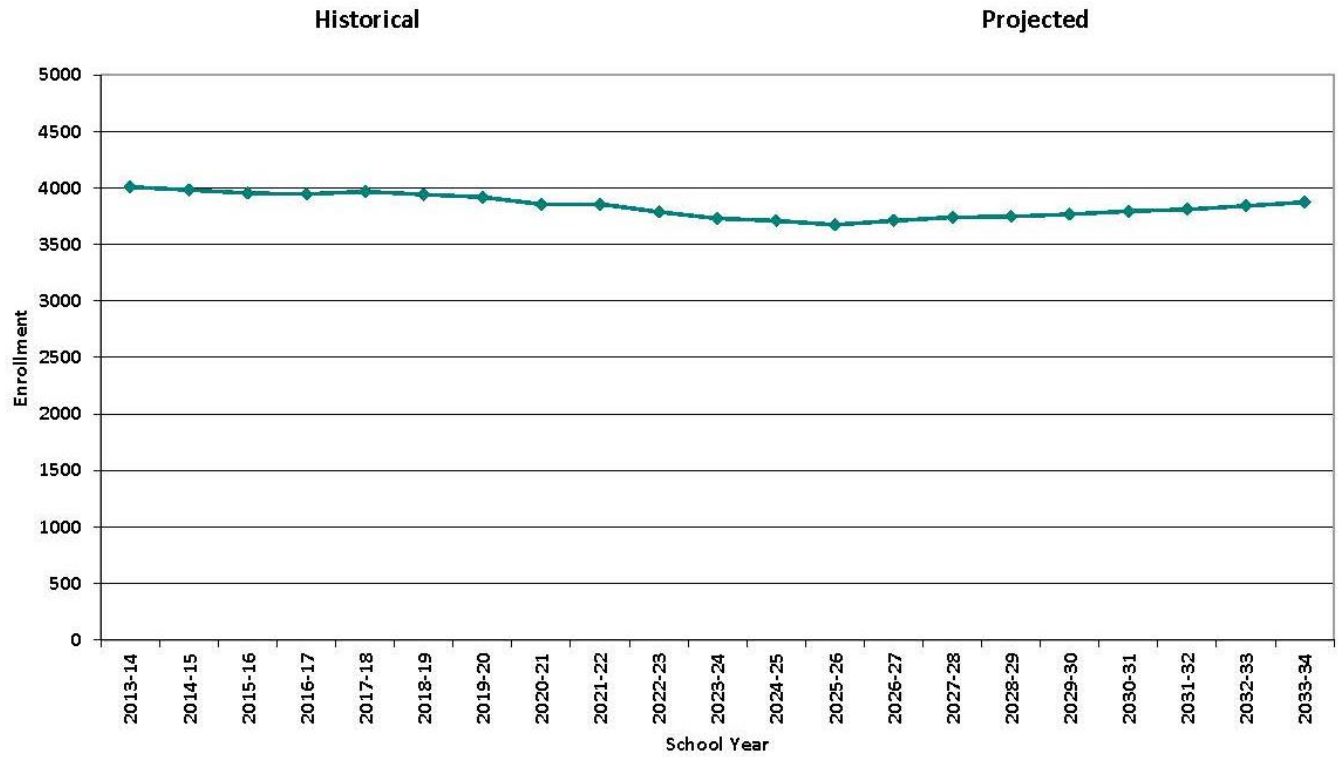
Projected Enrollment

Grades 9-12, School Years 2023-24 to 2033-34

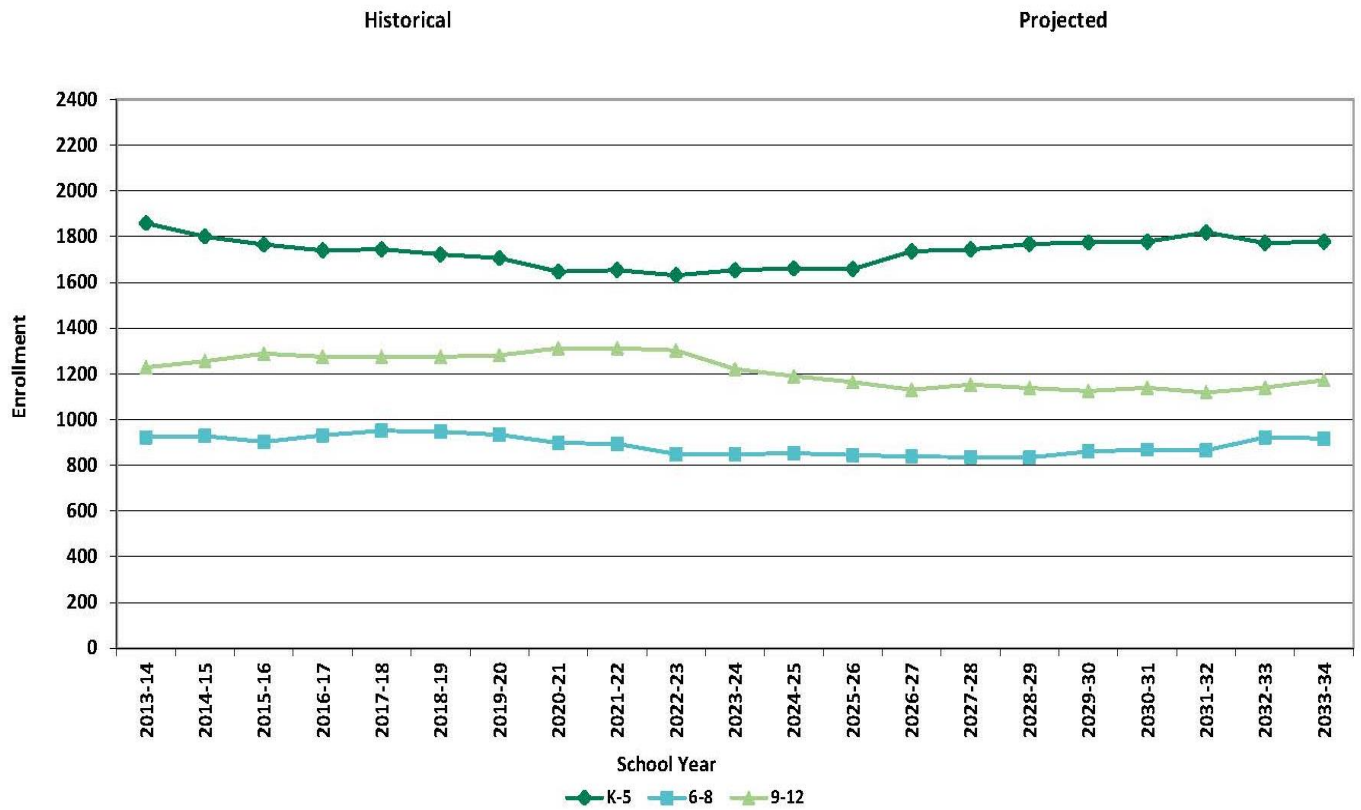


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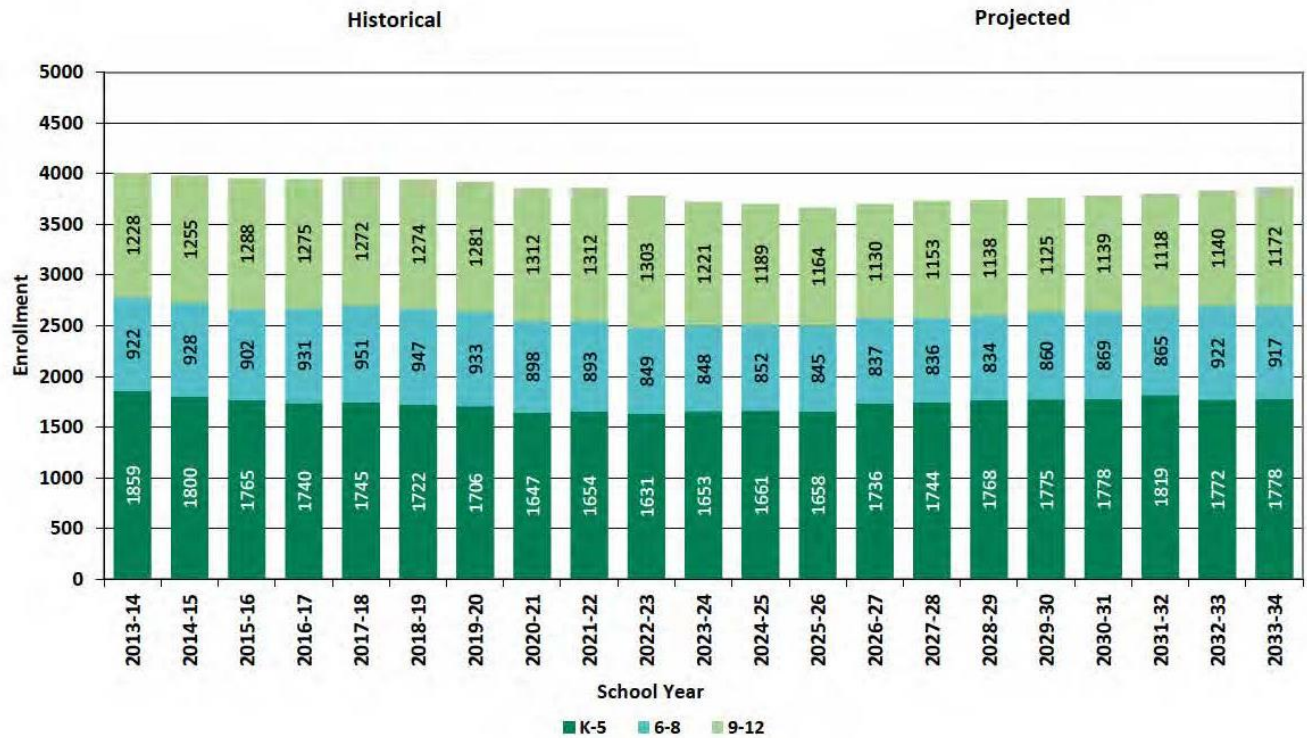
Historical & Projected Enrollment



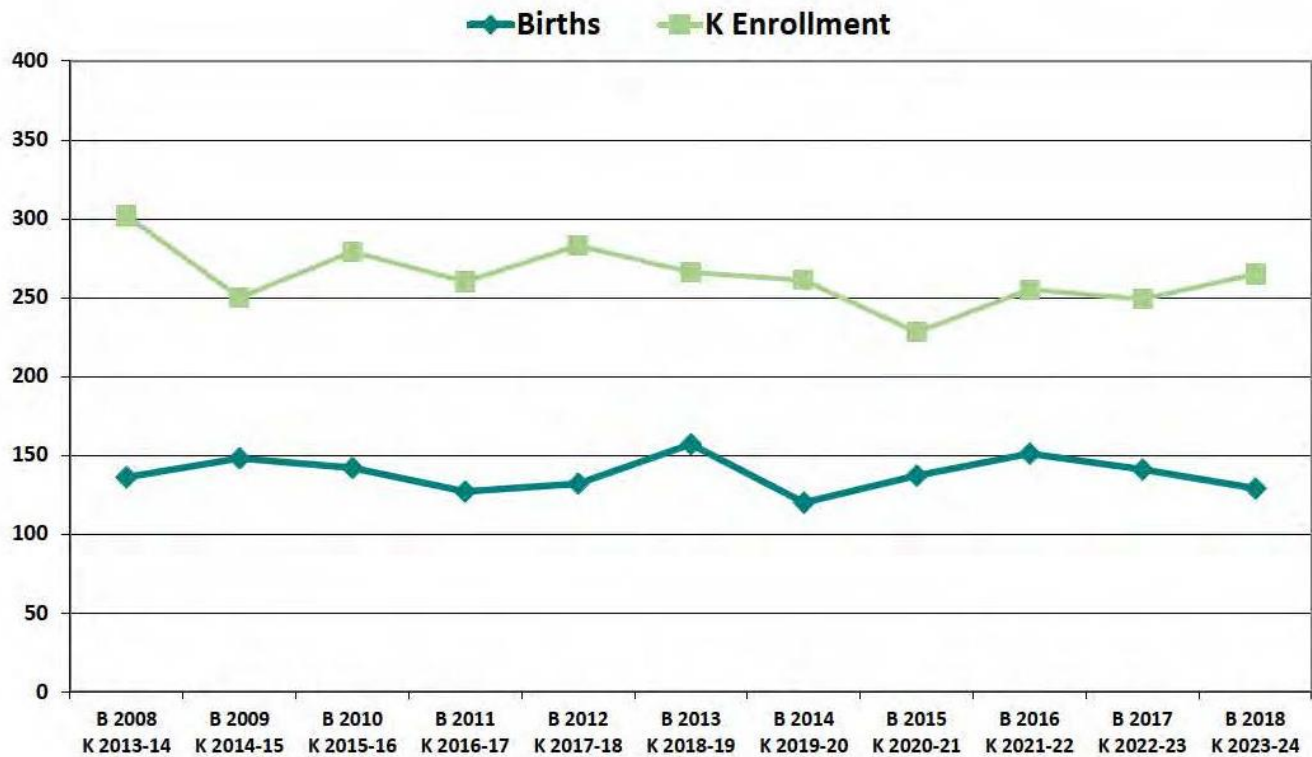
Historical & Projected Enrollments in Grade Combinations



Historical & Projected Enrollments in Grade Combinations



Birth-to-Kindergarten Relationship



Additional Information

Combined Building Permits Issued (Source: HUD)		
Year	Single-Family	Multi-Units
2019	38	2
2020	35	0
2021	37	0
2022	32	0
2023	24 to date	0 to date

Combined District						
School Year	9 - 12 CTE	9 - 12 Non-Public	9 - 12 Choice-In	9 - 12 Choice-Out	9 - 12 Out-of-District SPED	9 - 12 Homeschool
2019-20	29	241	0	0	40	12
2020-21	25	105	17	< 10 **	33	19
2021-22	n/a	212	0	< 10 **	31	16
2022-23	32	211	22	< 10 **	29	14
2023-24	42	n/a	24	< 10 **	37	< 10 **

*The above data was provided by the District, with the exception of building permit data (provided by HUD).

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

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

New England's PK-12 Enrollments Trends

From 2021 to 2030, the US Department of Education anticipates changes in PK-12 enrollment of -3.2% in the South, -6.0% in the West, -3.9% in the Midwest, -6.0% in the Northeast, and a total of -4.4% nationwide.

State	Fall 2021 PK - 12	Fall 2030 Projected	PK-12 Decline	% Change 2021-2030
USA	49,452,864	47,252,500	-2,200,364	-4.4%
CT	508,686	475,600	-33,086	-6.5%
ME	173,215	161,800	-11,415	-6.6%
MA	921,180	879,900	-41,280	-4.5%
NH	170,005	144,600	-25,405	-14.9%
RI	138,566	130,200	-8,366	-6.0%
VT	83,975	74,600	-9,375	-11.2%

Source: U.S. Department of Education, National Center for Education Statistics, Enrollment in public elementary and secondary schools, by region, state, and jurisdiction: Selected years, fall 1990 through fall 2030, Table 203.20, March 2023.

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

Methodology, Reliability and Use of this Document

PROJECTION METHODOLOGY

Cohort component (survival) technique is a frequently used method of preparing enrollment forecasts. NESDEC uses this method, but modifies it in order to move away from forecasts that are wholly computer- or formula-driven. Such modification permits the incorporation of important, current district-specific demographic information into the generation of enrollment forecasts (such as in/out-migration of students, resident births, HUD-reported building permits, etc.). Percentages are calculated from the historical enrollment data to determine a reliable percentage of increase or decrease in enrollment between any two grades. For example, if 100 students enrolled in Grade 1 in 2022-23 increased to 104 students in Grade 2 in 2023-24, the percentage of survival would be 104%, or a ratio of 1.04. Ratios are calculated between each pair of grades or years in school over several recent years.

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

RELIABILITY OF ENROLLMENT PROJECTIONS

Projections can serve as useful guides to school administrators for educational planning. Enrollment projections are more reliable in Years #1-4 in the future and less reliable in the "out-years." Projections six to ten years out may serve as a guide to future enrollments and are useful for planning purposes, but they should be viewed as subject to change given the likelihood of potential shifts in underlying assumptions/trends, such as student migration, births as they relate to Kindergarten enrollment, and other factors.

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

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

USING THIS INFORMATION ELECTRONICALLY

If you would like to extract the information contained in this report for your own documents or presentations, you can use screenshots, which can be inserted into PowerPoint slides, Word documents, etc. Because screenshots create graphics, the image is not editable. Please feel free to contact us if you need assistance in this matter, by phone (508-481-9444) or by email (en@nesdec.org).

Appendix B: Detailed Line Item Budget

Account	Description	DESE FUNCTION	FY24 Budget	FY24 FTE	FY25 Requested Budget	FY25 Requested FTE	FY25/FY24 Budget Diff.	%
201.1110.120.370.9.3530.25301.1	School Comm. Clerical Salary - 25301	1110 - School Committee	\$ 3,500	0.00	\$ 3,605	0.00	\$ 105	3.0%
201.1110.240.370.9.3530.25354.1	School Comm. Contr. Services - 25354	1110 - School Committee	\$ 1,000		\$ 1,500		\$ 500	50.0%
201.1110.250.370.9.3530.25351.1	School Committee S/M - 25351	1110 - School Committee	\$ 1,600		\$ 1,600		\$ -	0.0%
201.1110.260.370.9.3530.25352.1	School Committee Dues - 25352	1110 - School Committee	\$ 7,000		\$ 7,000		\$ -	0.0%
201.1110.260.370.9.3530.25353.1	School Committee Conferences - 25353	1110 - School Committee	\$ 500		\$ 750		\$ 250	50.0%
		1110 - School Committee Total	\$ 13,600	0.00	\$ 14,455	0.00	\$ 855	6.3%
201.1210.110.370.9.3510.25101.1	Superintendent's Salary - 25101	1210 - Superintendent	\$ 101,741	0.40	\$ 102,398	0.40	\$ 657	0.6%
201.1210.120.370.9.3510.25102.1	Supt. Support Staff - 25102	1210 - Superintendent	\$ 33,114	0.40	\$ 35,422	0.40	\$ 2,308	7.0%
201.1210.240.370.9.3510.25153.1	Super. Contracted Serv. - 25153	1210 - Superintendent	\$ -		\$ -		\$ -	#DIV/0!
201.1210.250.370.9.3510.25151.1	Supt. S/M - 25151	1210 - Superintendent	\$ 4,600		\$ 4,700		\$ 100	2.2%
201.1210.260.370.9.3510.25152.1	Supt. Consultant Contract - 25152	1210 - Superintendent	\$ 5,000		\$ 5,000		\$ -	0.0%
201.1210.260.370.9.3510.25154.1	Supt. Memberships - 25154	1210 - Superintendent	\$ 5,300		\$ 5,500		\$ 200	3.8%
201.1210.260.370.9.3510.25156.1	Supt. Prof. Development - 25156	1210 - Superintendent	\$ 2,000		\$ 2,000		\$ -	0.0%
		1210 - Superintendent Total	\$ 151,755	0.80	\$ 155,020	0.80	\$ 3,265	2.2%
201.1230.110.370.1.7220.72201.1	METCO Academic Liason-72201	1230 - Other Administration	\$ -	0.00		0.00	\$ -	#DIV/0!
201.1230.120.370.9.2340.23405.1	Neg. Funds - Non-Bargaining - 23405	1230 - Other Administration	\$ 25,000	0.00	\$ 25,000	0.00	\$ -	0.0%
		1230 - Other Administration Total	\$ 25,000	0.00	\$ 25,000	0.00	\$ -	0.0%
201.1410.110.370.9.3510.25106.1	Dir. of Finance & Operations Sal. - 25106	1410 - Business Office	\$ 94,813	0.50	\$ 97,658	0.50	\$ 2,845	3.0%
201.1410.120.370.9.3510.25107.1	Financial Serv. Staff Salary - 25107	1410 - Business Office	\$ 244,708	2.70	\$ 256,361	2.70	\$ 11,653	4.8%
201.1410.240.370.9.3510.25157.1	Toner Service - 25157	1410 - Business Office	\$ 21,186		\$ 21,250		\$ 64	0.3%
201.1410.240.370.9.3510.25172.1	Bus. Office Contr. Services - 25172	1410 - Business Office	\$ 4,996		\$ 5,100		\$ 105	2.1%
201.1410.250.370.9.3510.25171.1	Bus. Office S/M - 25171	1410 - Business Office	\$ 2,575		\$ 2,600		\$ 25	1.0%
201.1410.260.370.9.3510.25174.1	Bus. Office Memberships - 25174	1410 - Business Office	\$ 1,030		\$ 1,050		\$ 20	1.9%
201.1410.260.370.9.3510.25175.1	Bus. Office Prof. Development - 25175	1410 - Business Office	\$ 2,060		\$ 2,150		\$ 90	4.4%
		1410 - Business Office Total	\$ 371,368	3.20	\$ 386,169	3.20	\$ 14,801	4.0%
201.1420.110.370.9.3510.25108.1	Human Resources Admin. Sal. - 25108	1420 - Human Resources	\$ 54,275	0.40	\$ 55,904	0.40	\$ 1,629	3.0%
201.1420.120.370.9.3510.25109.1	Human Resources Staff Sal. - 25109	1420 - Human Resources	\$ 51,444	0.80	\$ 55,099	0.80	\$ 3,655	7.1%
201.1420.240.370.9.3510.25182.1	Human Resources Contr. Services - 25182	1420 - Human Resources	\$ 13,776		\$ 15,328		\$ 1,552	11.3%
201.1420.250.370.9.3510.25181.1	Human Resources S/M - 25181	1420 - Human Resources	\$ 1,442		\$ 1,500		\$ 58	4.0%
201.1420.260.370.9.3510.25184.1	Human Resources Memberships - 25184	1420 - Human Resources	\$ 227		\$ 250		\$ 23	10.3%
201.1420.260.370.9.3510.25185.1	Human Resources Prof. Development - 25185	1420 - Human Resources	\$ 1,030		\$ 1,030		\$ -	0.0%
201.1420.260.370.9.3510.25186.1	Human Resources Recruiting Exp. - 25186	1420 - Human Resources	\$ 1,030		\$ 1,500		\$ 470	45.6%
		1420 - Human Resources Total	\$ 123,224	1.20	\$ 130,611	1.20	\$ 7,388	6.0%
201.1430.260.370.9.3510.25191.1	Legal Services - 25191	1430 - Legal Services	\$ 40,000		\$ 40,000		\$ -	0.0%

Account	Description	DESE FUNCTION	FY24 Budget	FY24 FTE	FY25 Requested Budget	FY25 Requested FTE	FY25/FY24 Budget Diff.	%
		1430 - Legal Services Total	\$ 40,000	0.00	\$ 40,000	0.00	\$ -	0.0%
201.1450.110.370.9.4630.26301.1	Dir. of Info. Tech.Salary - 26301	1450 - IT Administration	\$ 83,180	0.50	\$ 85,676	0.50	\$ 2,496	3.0%
201.1450.120.370.9.4630.26304.1	I. T. Services Clerical Sal. - 26304	1450 - IT Administration	\$ 31,978	0.37	\$ 32,938	0.37	\$ 960	3.0%
201.1450.130.370.1.1020.20201.1	Instr. Tech. Specialist - 20201	1450 - IT Administration	\$ 104,449	1.00	\$ 111,612	1.00	\$ 7,163	6.9%
201.1450.130.370.1.1020.20203.1	Inst. Tech Longevity - 20203	1450 - IT Administration	\$ 1,989		\$ 2,043		\$ 54	2.7%
201.1450.130.370.9.4630.26302.1	I.T. Unit Ldr. Salary - 26302	1450 - IT Administration	\$ 175,506	1.50	\$ 116,652	1.00	\$ (58,854)	-33.5%
201.1450.130.370.9.4630.26303.1	I.T. Sr. Support Analyst Salary - 26303	1450 - IT Administration	\$ 338,752	4.00	\$ 412,172	4.50	\$ 73,420	21.7%
201.1450.240.900.9.4630.26353.1	Contr. Serv. - Web Page - 26353	1450 - IT Administration	\$ 3,090		\$ 3,090		\$ -	0.0%
201.1450.250.370.9.4630.26351.1	I.T. Services Office S/M - 26351	1450 - IT Administration	\$ 15,450		\$ 17,088		\$ 1,638	10.6%
201.1450.260.370.9.4630.26355.1	I. T. Services New Equipment - 26355	1450 - IT Administration	\$ 72,100		\$ 72,100		\$ -	0.0%
201.1450.260.370.9.4630.26363.1	Admin. Software Support - 26363	1450 - IT Administration	\$ 75,190		\$ 97,079		\$ 21,889	29.1%
		1450 - IT Administration Total	\$ 901,684	7.37	\$ 950,449	7.37	\$ 48,765	5.4%
201.2110.110.370.2.1200.22001.1	SPED Director Salary - 22001	2110- CURRICULUM DIRECTORS	\$ 71,925	0.40	\$ 76,035	0.40	\$ 4,110	5.7%
201.2110.110.370.2.1200.22401.1	Special Ed Coordinator - 22401	2110- CURRICULUM DIRECTORS	\$ 131,648	1.00	\$ 141,022	1.00	\$ 9,374	7.1%
201.2110.110.370.9.3510.22259.1	DEI Building Leads - 22259	2110- CURRICULUM DIRECTORS	\$ 3,500	0.00	\$ 8,125	0.00	\$ 4,625	132.1%
201.2110.110.370.9.3510.25115.1	Dir. of Teaching/Learning Salary - 25115	2110- CURRICULUM DIRECTORS	\$ 84,515	0.40	\$ 86,839	0.40	\$ 2,324	2.7%
201.2110.110.900.9.3510.25116.1	DEI Director - 15116	2110- CURRICULUM DIRECTORS	\$ 58,721	0.40	\$ 60,335	0.40	\$ 1,614	2.7%
201.2110.120.370.2.1200.22008.1	SPED Clerical Salary - 22008	2110- CURRICULUM DIRECTORS	\$ 120,388	1.80	\$ 128,152	1.80	\$ 7,764	6.4%
201.2110.120.370.9.3510.25104.1	Teach/Learning Support Staff - 25104	2110- CURRICULUM DIRECTORS	\$ 64,955	0.80	\$ 66,742	0.80	\$ 1,787	2.8%
201.2110.130.370.9.3510.22258.1	DEI Intern - 22258	2110- CURRICULUM DIRECTORS	\$ 27,000	0.60	\$ 27,000	0.60	\$ -	0.0%
201.2110.240.370.9.3510.22260.1	DEI Contract Services - 22260	2110- CURRICULUM DIRECTORS	\$ 30,809		\$ 65,138		\$ 34,329	111.4%
201.2110.250.370.2.1200.22051.1	SPED Supervision S/M - 22051	2110- CURRICULUM DIRECTORS	\$ 2,000		\$ 10,000		\$ 8,000	400.0%
201.2110.250.370.9.1120.21251.1	Library/Media Office S/M - 21251	2110- CURRICULUM DIRECTORS	\$ 1,458		\$ 1,458		\$ -	0.0%
201.2110.250.370.9.3510.22256.1	DEI Supplies and Materials - 22256	2110- CURRICULUM DIRECTORS	\$ 1,708		\$ 1,412		\$ (296)	-17.3%
201.2110.250.370.9.3510.25161.1	Dir T&L S/M - 25161	2110- CURRICULUM DIRECTORS	\$ 865		\$ 865		\$ (0)	0.0%
201.2110.260.370.2.1200.22066.1	Special Education Non District Travel - 22066	2110- CURRICULUM DIRECTORS	\$ 1,200		\$ 1,200		\$ -	0.0%
201.2110.260.370.9.3510.22257.1	ADL Training - 22257	2110- CURRICULUM DIRECTORS	\$ 7,000		\$ -		\$ (7,000)	-100.0%
201.2110.260.370.9.3510.25164.1	Dir T/L Development - 25164	2110- CURRICULUM DIRECTORS	\$ 2,575		\$ 2,575		\$ -	0.0%
201.2120.240.370.9.7220.72252.1	METCO Contracted Services - 72252	2110- CURRICULUM DIRECTORS	\$ -		\$ -		\$ -	0.0%
201.2120.250.370.9.7220.72254.1	METCO Supplies and Materials - 72254	2110- CURRICULUM DIRECTORS	\$ -		\$ -		\$ -	0.0%
		2110- CURRICULUM DIRECTORS Total	\$ 610,267	5.40	\$ 676,898	5.40	\$ 66,631	10.9%
201.2210.110.370.9.3520.25201.1	Principal's Salary - 25201	2210- PRINCIPALS	\$ 192,078	1.00	\$ 380,175	2.00	\$ 188,097	97.9%
201.2210.110.370.9.3520.25203.1	Asst. Principals Salary - 25203	2210- PRINCIPALS	\$ 311,437	2.00	\$ 303,113	2.00	\$ (8,324)	-2.7%
201.2210.120.370.9.3520.25202.1	Principals Clerical Salary - 25202	2210- PRINCIPALS	\$ 276,238	4.00	\$ 281,305	4.00	\$ 5,067	1.8%

Account	Description	DESE FUNCTION	FY24 Budget	FY24 FTE	FY25 Requested Budget	FY25 Requested FTE	FY25/FY24 Budget Diff.	%
201.2210.250.370.9.3520.25251.1	Principals S/M - 25251	2210- PRINCIPALS	\$ 50,750		\$ 53,805		\$ 3,055	6.0%
201.2210.260.370.9.3520.25253.1	Graduation Expenses - 25253	2210- PRINCIPALS	\$ 28,878		\$ 31,895		\$ 3,017	10.4%
201.2210.260.370.9.3520.25254.1	Prin. Prof. Development - 25254	2210- PRINCIPALS	\$ 7,150		\$ 7,508		\$ 358	5.0%
		2210- PRINCIPALS Total	\$ 866,531	7.00	\$ 1,057,801	8.00	\$ 191,270	22.1%
201.2220.110.370.1.1050.20502.1	English Dept. Chair Salary - 20502	2220- ACADEMIC DEPT. HEADS	\$ 77,094	0.50	\$ 79,214	0.50	\$ 2,120	2.7%
201.2220.110.370.1.1080.20802.1	World Lang. Dept. Chair Salary - 20802	2220- ACADEMIC DEPT. HEADS	\$ 77,094	0.50	\$ 79,214	0.50	\$ 2,120	2.7%
201.2220.110.370.1.1110.21102.1	Hlth & Fitness Dept. Chair Salary - 21102	2220- ACADEMIC DEPT. HEADS	\$ 77,094	0.50	\$ 79,214	0.50	\$ 2,120	2.7%
201.2220.110.370.1.1140.21402.1	Mathematics Dept. Chair Salary - 21402	2220- ACADEMIC DEPT. HEADS	\$ 77,094	0.50	\$ 79,214	0.50	\$ 2,120	2.7%
201.2220.110.370.1.1180.21802.1	Science Dept. Chair Salary - 21802	2220- ACADEMIC DEPT. HEADS	\$ 78,741	0.50	\$ 80,907	0.50	\$ 2,166	2.8%
201.2220.110.370.1.1190.21902.1	Soc. Studies Dept. Chair Salary - 21902	2220- ACADEMIC DEPT. HEADS	\$ 73,522	0.50	\$ 75,544	0.50	\$ 2,022	2.8%
201.2220.110.370.2.1200.22011.1	Special Education Dept. Head - 22011	2220- ACADEMIC DEPT. HEADS	\$ 73,018	0.50	\$ 75,026	0.50	\$ 2,008	2.8%
201.2220.120.370.1.2400.24001.1	Paras: Dept. Clerical Salary - 24001	2220- ACADEMIC DEPT. HEADS	\$ 133,073	2.90	\$ 144,334	2.90	\$ 11,261	8.5%
		2220- ACADEMIC DEPT. HEADS Total	\$ 666,730	6.40	\$ 692,667	6.40	\$ 25,937	3.9%
201.2305.110.370.1.1010.20101.1	Art Teaching Salary - 20101	2305- CLASSROOM TEACHERS	\$ 628,206	5.00	\$ 569,670	5.00	\$ (58,536)	-9.3%
201.2305.110.370.1.1010.20104.1	Art Longevity - 20104	2305- CLASSROOM TEACHERS	\$ 10,191	0.00	\$ 10,470	0.00	\$ 279	2.7%
201.2305.110.370.1.1050.20501.1	English Teaching Salary - 20501	2305- CLASSROOM TEACHERS	\$ 1,687,276	15.50	\$ 1,723,396	15.75	\$ 36,120	2.1%
201.2305.110.370.1.1050.20503.1	English Longevity - 20503	2305- CLASSROOM TEACHERS	\$ 32,607	0.00	\$ 33,504	0.00	\$ 897	2.8%
201.2305.110.370.1.1070.20701.1	ELL Teaching Salary - 20701	2305- CLASSROOM TEACHERS	\$ 131,770	1.00	\$ 135,394	1.00	\$ 3,624	2.8%
201.2305.110.370.1.1070.20703.1	Reading Specialist - 20703	2305- CLASSROOM TEACHERS	\$ 36,693	0.50	\$ 78,416	1.00	\$ 41,723	113.7%
201.2305.110.370.1.1080.20801.1	World Lang. Teaching Salary - 20801	2305- CLASSROOM TEACHERS	\$ 1,669,984	14.00	\$ 1,660,057	13.75	\$ (9,927)	-0.6%
201.2305.110.370.1.1080.20803.1	World Lang. Longevity - 20803	2305- CLASSROOM TEACHERS	\$ 30,569	0.00	\$ 35,609	0.00	\$ 5,040	16.5%
201.2305.110.370.1.1110.21101.1	Health & Fitness Tch. Salary - 21101	2305- CLASSROOM TEACHERS	\$ 555,786	4.75	\$ 582,917	4.75	\$ 27,131	4.9%
201.2305.110.370.1.1110.21103.1	Hlth & Fitness Longevity - 21103	2305- CLASSROOM TEACHERS	\$ 17,323	0.00	\$ 17,799	0.00	\$ 476	2.7%
201.2305.110.370.1.1140.21401.1	Mathematics Teaching Salary - 21401	2305- CLASSROOM TEACHERS	\$ 2,231,530	18.75	\$ 2,299,712	18.75	\$ 68,182	3.1%
201.2305.110.370.1.1140.21403.1	Mathematics Longevity - 21403	2305- CLASSROOM TEACHERS	\$ 38,721	0.00	\$ 39,786	0.00	\$ 1,065	2.8%
201.2305.110.370.1.1150.21501.1	Music Teaching Salary - 21501	2305- CLASSROOM TEACHERS	\$ 179,510	1.75	\$ 184,447	2.00	\$ 4,937	2.8%
201.2305.110.370.1.1150.21505.1	Music Longevity - 21505	2305- CLASSROOM TEACHERS	\$ 1,988	0.00	\$ 2,043	0.00	\$ 55	2.8%
201.2305.110.370.1.1180.21801.1	Science Teaching Salary - 21801	2305- CLASSROOM TEACHERS	\$ 2,073,753	18.50	\$ 2,111,321	18.13	\$ 37,568	1.8%
201.2305.110.370.1.1180.21803.1	Science Longevity - 21803	2305- CLASSROOM TEACHERS	\$ 40,760	0.00	\$ 30,369	0.00	\$ (10,391)	-25.5%
201.2305.110.370.1.1190.21901.1	Social Studies Teaching Salary - 21901	2305- CLASSROOM TEACHERS	\$ 1,748,797	14.25	\$ 1,765,526	13.63	\$ 16,729	1.0%
201.2305.110.370.1.1190.21903.1	Soc. Studies Longevity - 21903	2305- CLASSROOM TEACHERS	\$ 55,026	0.00	\$ 58,639	0.00	\$ 3,613	6.6%
201.2305.110.370.1.1250.22501.1	Theatre Arts Teaching Salary - 22501	2305- CLASSROOM TEACHERS	\$ 29,878	0.25	\$ 30,699	0.25	\$ 821	2.7%
201.2305.110.370.1.2340.23402.1	Professional Contingency - 23402	2305- CLASSROOM TEACHERS	\$ 10,000	0.00	\$ (50,000)	0.00	\$ (60,000)	-600.0%
201.2305.110.370.2.1200.22002.1	SPED Teaching Salary - 22002	2305- CLASSROOM TEACHERS	\$ 1,779,572	15.20	\$ 1,751,815	14.50	\$ (27,757)	-1.6%

Account	Description	DESE FUNCTION	FY24 Budget	FY24 FTE	FY25 Requested Budget	FY25 Requested FTE	FY25/FY24 Budget Diff.	%
201.2305.110.370.2.1200.22005.1	D Alt Ed. Regular Teaching Salary - 22005	2305- CLASSROOM TEACHERS	\$ 86,421	0.75	\$ 146,487	1.25	\$ 60,066	69.5%
201.2305.110.370.2.1200.22009.1	Pathways Summer Prog. Sal. - 22009	2305- CLASSROOM TEACHERS	\$ 30,040	0.00	\$ 30,866	0.00	\$ 826	2.7%
201.2305.110.370.2.1200.22012.1	Special Ed. Longevity - 22012	2305- CLASSROOM TEACHERS	\$ 15,285	0.00	\$ 15,705	0.00	\$ 420	2.7%
201.2305.110.370.2.1200.22014.1	ESY Professional Staff - 22014	2305- CLASSROOM TEACHERS	\$ 15,625	0.00	\$ 16,055	0.00	\$ 430	2.8%
201.2305.110.900.2.1200.22068.1	- Special Ed In-District Employees - 22068	2305- CLASSROOM TEACHERS	\$ 3,000	0.00	\$ 3,083	0.00	\$ 83	2.8%
201.2305.130.370.2.1200.22014.1	ESY Aides & Tutors - 22014	2305- CLASSROOM TEACHERS	\$ 4,500	0.00	\$ 4,624	0.00	\$ 124	2.8%
		2305- CLASSROOM TEACHERS Total	\$ 13,144,811	110.20	\$ 13,288,409	109.75	\$ 143,598	1.1%
201.2315.110.370.1.1130.21301.1	Senior Project Advisor Salary - 21301	2315- TEAM LEADERS/DEPT. CHAIRS	\$ 32,943	0.25	\$ 33,848	0.25	\$ 905	2.7%
		2315- TEAM LEADERS/DEPT. CHAIRS Total	\$ 32,943	0.25	\$ 33,848	0.25	\$ 905	2.7%
201.2320.110.370.2.1200.22010.1	H.S. S/L Pathologist - 22010	2320- MED. THERAPUTIC SERVICES	\$ 132,211	1.00	\$ 39,095	0.25	\$ (93,116)	-70.4%
201.2320.110.370.2.1200.22014.1	Home and Hospital Instruction - 22014	2320- MED. THERAPUTIC SERVICES	\$ 10,000	0.00	\$ 10,000	0.00	\$ -	0.0%
201.2320.240.370.2.1200.22053.1	Special Education Translations - 22053	2320- MED. THERAPUTIC SERVICES	\$ 25,000		\$ 25,000	0.00	\$ -	0.0%
201.2320.240.370.2.1200.22055.1	Contracted Services (Instructional)- 22055	2320- MED. THERAPUTIC SERVICES	\$ 126,600		\$ 144,800	0.00	\$ 18,200	14.4%
		2320- MED. THERAPUTIC SERVICES Total	\$ 293,811	1.00	\$ 218,895	0.25	\$ (74,916)	-25.5%
201.2325.130.370.1.1210.22102.1	Substitute Salary - 22102	2325- SUBSTITUTES	\$ 70,000	0.00	\$ 70,000	0.00	\$ -	0.0%
201.2325.130.370.1.1210.22104.1	Long Term Subs - 22104	2325- SUBSTITUTES	\$ 70,000	0.00	\$ 70,000	0.00	\$ -	0.0%
201.2325.130.370.2.1210.22103.1	Substitute Special Ed Salary - 22103	2325- SUBSTITUTES	\$ 3,500	0.00	\$ 3,596	0.00	\$ 96	2.7%
201.2325.130.370.2.1210.22103.1	Special Education Subs - 22103	2325- SUBSTITUTES	\$ -		\$ -		\$ -	#DIV/0!
		2325- SUBSTITUTES Total	\$ 143,500	0.00	\$ 143,596	0.00	\$ 96	0.1%
201.2330.130.370.1.2350.23501.1	Copy Service Operator Salary - 23501	2330- INSTR. ASSISTANTS	\$ 25,111	0.40	\$ 25,802	0.40	\$ 691	2.8%
201.2330.130.370.2.1200.22003.1	SPED Tutor Salary - 22003	2330- INSTR. ASSISTANTS	\$ 1,225,850	26.67	\$ 1,098,271	23.63	\$ (127,579)	-10.4%
201.2330.130.370.2.1200.22007.1	SPED Aides Salary - 22007	2330- INSTR. ASSISTANTS	\$ 40,048	1.00	\$ 41,149	1.00	\$ 1,101	2.7%
		2330- INSTR. ASSISTANTS Total	\$ 1,291,009	28.07	\$ 1,165,222	25.03	\$ (125,787)	-9.7%
201.2340.110.370.1.1120.21202.1	CCHS Librarian Salary - 21202	2340- LIBRARIANS	\$ 139,141	1.00	\$ 142,968	1.00	\$ 3,827	2.8%
201.2340.110.370.1.1120.21209.1	Librarian Longevity - 21209	2340- LIBRARIANS	\$ 3,977	0.00	\$ 4,086	0.00	\$ 109	2.7%
201.2340.130.370.1.1120.21204.1	Library Aides Salary - 21204	2340- LIBRARIANS	\$ 58,660	1.00	\$ 52,224	1.00	\$ (6,436)	-11.0%
		2340- LIBRARIANS Total	\$ 201,778	2.00	\$ 199,278	2.00	\$ (2,500)	-1.2%
201.2353.110.370.9.1160.21602.1	Curr.. Dev. Stipends - 21602	2353- PROF. DEV. - TEACHERS	\$ 66,900	0.00	\$ 73,757	0.00	\$ 6,857	10.2%
201.2353.110.370.9.1160.21608.1	Staff Dev. Professional Salary - 21608	2353- PROF. DEV. - TEACHERS	\$ 12,705	0.00	\$ 14,007	0.00	\$ 1,302	10.2%
		2353- PROF. DEV. - TEACHERS Total	\$ 79,605	0.00	\$ 87,764	0.00	\$ 8,159	10.2%
201.2355.130.370.9.1160.21604.1	Professional Dev. Substitute Salary - 21604	2355- PROF. DEV. - SUBSTITUTES	\$ 16,000	0.00	\$ 16,440	0.00	\$ 440	2.8%
		2355- PROF. DEV. - SUBSTITUTES Total	\$ 16,000	0.00	\$ 16,440	0.00	\$ 440	2.8%
201.2356.260.900.2.1200.22068.1	pecial Ed Summer Training (R&D) - 22068	2356- Professional Development	\$ 7,500		\$ -		\$ (7,500)	-100.0%
201.2356.260.900.2.1200.22069.1	ial Ed Conferences and Workshops - 22069	2356- Professional Development	\$ 7,500		\$ 7,500		\$ -	0.0%

Account	Description	DESE FUNCTION	FY24 Budget	FY24 FTE	FY25 Requested Budget	FY25 Requested FTE	FY25/FY24 Budget Diff.	%
		2356- Professional Development Total	\$ 15,000	0.00	\$ 7,500	0.00	\$ (7,500)	-50.0%
201.2357.110.370.9.1160.21609.1	Staff Dev. Tuition Reimbursement - 21609	2357- PROF. DEV. - PROVIDERS	\$ 30,000		\$ 30,825		\$ 825	2.8%
201.2357.110.370.9.1160.21610.1	Staff Dev. Mentoring - 21610	2357- PROF. DEV. - PROVIDERS	\$ 16,000		\$ 17,640		\$ 1,640	10.3%
201.2357.240.370.9.1160.21656.1	Staff Dev. Contracted Services - 21656	2357- PROF. DEV. - PROVIDERS	\$ 63,574		\$ 89,957		\$ 26,383	41.5%
201.2357.250.370.9.1160.21651.1	Curr. Dev. S/M - 21651	2357- PROF. DEV. - PROVIDERS	\$ 7,526		\$ -		\$ (7,526)	-100.0%
201.2357.260.370.9.1160.21655.1	Staff Dev. Conferences - 21655	2357- PROF. DEV. - PROVIDERS	\$ 25,468		\$ 26,741		\$ 1,273	5.0%
201.2357.260.370.9.1160.21661.1	District Memberships - 21661	2357- PROF. DEV. - PROVIDERS	\$ 28,875		\$ 30,319		\$ 1,444	5.0%
201.2357.260.900.2.1200.22068.1	SPED Professional Development - 22068	2357- PROF. DEV. - PROVIDERS	\$ -		\$ 7,500		\$ 7,500	0.0%
		2357- PROF. DEV. - PROVIDERS Total	\$ 171,443	0.00	\$ 202,982	0.00	\$ 31,539	18.4%
201.2358.260.900.2.1200.22068.1	Special Ed Professional Development - 22068	2358- Outside professional development	\$ -		\$ -		\$ -	0.0%
		2358- Outside professional development Total	\$ -	0.00	\$ -	0.00	\$ -	0.0%
201.2410.260.370.1.1010.20152.1	Art Textbooks - 20152	2410- TEXTBOOKS	\$ 445		\$ 445		\$ -	0.0%
201.2410.260.370.1.1050.20552.1	English Textbooks - 20552	2410- TEXTBOOKS	\$ 11,720		\$ 16,350		\$ 4,630	39.5%
201.2410.260.370.1.1080.20852.1	World Language Textbooks - 20852	2410- TEXTBOOKS	\$ 6,811		\$ 15,094		\$ 8,283	121.6%
201.2410.260.370.1.1110.21153.1	Health Textbooks - 21153	2410- TEXTBOOKS	\$ 6,872		\$ 7,272		\$ 400	5.8%
201.2410.260.370.1.1140.21452.1	Mathematics Textbooks - 21452	2410- TEXTBOOKS	\$ -		\$ -		\$ -	0.0%
201.2410.260.370.1.1150.21554.1	Music Supply and Materials- 21554	2410- TEXTBOOKS	\$ 8,000		\$ 9,500		\$ 1,500	18.8%
201.2410.260.370.1.1180.21852.1	Science Textbooks - 21852	2410- TEXTBOOKS	\$ 325		\$ 350		\$ 25	7.7%
201.2410.260.370.1.1190.21952.1	Social Studies Textbooks - 21952	2410- TEXTBOOKS	\$ 2,035		\$ 1,930		\$ (105)	-5.2%
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!
		2410- TEXTBOOKS Total	\$ 36,208	0.00	\$ 57,147	0.00	\$ 20,939	
201.2415.240.370.9.1120.21257.1	Audio-Visual Maintenance Contracts - 21257	2415- OTHER BOOKS	\$ 2,500		\$ 2,500		\$ -	0.0%
201.2415.250.370.9.1120.21252.1	Library S/M - 21252	2415- OTHER BOOKS	\$ 500		\$ 525		\$ 25	5.0%
201.2415.250.370.9.1120.21253.1	Library/Media Software S/M - 21253	2415- OTHER BOOKS	\$ 1,310		\$ 1,310		\$ -	0.0%
201.2415.250.370.9.1120.21254.1	Audio-Visual S/M - 21254	2415- OTHER BOOKS	\$ 1,000		\$ 1,000		\$ -	0.0%
201.2415.260.370.1.1120.21256.1	CCHS Library Books - 21256	2415- OTHER BOOKS	\$ 3,864		\$ 5,145		\$ 1,281	33.2%
201.2415.260.370.9.1120.21259.1	Databases - 21259	2415- OTHER BOOKS	\$ 10,324		\$ 11,868		\$ 1,544	15.0%
		2415- OTHER BOOKS Total	\$ 19,498	0.00	\$ 22,348	0.00	\$ 2,850	14.6%
201.2420.240.370.1.1010.20153.1	Art Maintenance Contracts - 20153	2420- INSTR. EQUIPMENT	\$ 2,470		\$ 2,470		\$ -	0.0%
201.2420.240.370.1.1150.21553.1	Music Maintenance Contracts - 21553	2420- INSTR. EQUIPMENT	\$ 15,500		\$ 15,500		\$ -	0.0%
201.2420.240.370.1.1180.21853.1	Science Maintenance Contracts - 21853	2420- INSTR. EQUIPMENT	\$ 4,500		\$ 4,500		\$ -	0.0%
201.2420.240.370.1.1180.21856.1	Geology Field Trip - 21856	2420- INSTR. EQUIPMENT	\$ 1,500		\$ 1,500		\$ -	0.0%
201.2420.240.370.1.1180.21857.1	Robotics - 21857	2420- INSTR. EQUIPMENT	\$ 12,510		\$ 13,500		\$ 990	7.9%

Account	Description	DESE FUNCTION	FY24 Budget	FY24 FTE	FY25 Requested Budget	FY25 Requested FTE	FY25/FY24 Budget Diff.	%
201.2420.240.370.1.2350.23552.1	Copier Lease/Purchase - 23552	2420- INSTR. EQUIPMENT	\$ 10,500		\$ 10,500		\$ -	0.0%
201.2420.240.370.9.3520.25252.1	Principals Copier Maintenance - 25252	2420- INSTR. EQUIPMENT	\$ 2,500		\$ 2,625		\$ 125	5.0%
201.2420.260.370.1.1110.21152.1	Ilth. & Fitness Replacement Equip. - 21152	2420- INSTR. EQUIPMENT	\$ 9,168		\$ 10,981		\$ 1,813	19.8%
201.2420.260.370.1.1180.21854.1	Science Toxic Waste Disposal - 21854	2420- INSTR. EQUIPMENT	\$ 2,000		\$ 2,000		\$ -	0.0%
201.2420.260.370.1.1180.21855.1	Science Equipment - 21855	2420- INSTR. EQUIPMENT	\$ 9,680		\$ 9,680		\$ -	0.0%
		2420- INSTR. EQUIPMENT Total	\$ 70,328	0.00	\$ 73,256	0.00	\$ 2,928	4.2%
201.2430.240.370.1.1250.22552.1	Theatre Arts Contract Services - 22552	2430- INSTR. SUPPLIES	\$ 14,420		\$ 15,500		\$ 1,080	7.5%
201.2430.250.370.1.1010.20151.1	Art Teaching S/M - 20151	2430- INSTR. SUPPLIES	\$ 36,750		\$ 32,216		\$ (4,534)	-12.3%
201.2430.250.370.1.1020.20251.1	Computer Instr. S/M - 20251	2430- INSTR. SUPPLIES	\$ 30,000		\$ 30,000		\$ -	0.0%
201.2430.250.370.1.1050.20551.1	English Teaching S/M - 20551	2430- INSTR. SUPPLIES	\$ 6,871		\$ 7,267		\$ 396	5.8%
201.2430.250.370.1.1070.20751.1	ELL S/M - 20751	2430- INSTR. SUPPLIES	\$ 550		\$ 550		\$ -	0.0%
201.2430.250.370.1.1080.20851.1	World Lang. Teaching S/M - 20851	2430- INSTR. SUPPLIES	\$ 5,678		\$ 6,361		\$ 683	12.0%
201.2430.250.370.1.1110.21151.1	Health & Fitness S/M - 21151	2430- INSTR. SUPPLIES	\$ 1,879		\$ 1,879		\$ 0	0.0%
201.2430.250.370.1.1140.21451.1	Mathematics Tch. S/M - 21451	2430- INSTR. SUPPLIES	\$ 12,037		\$ 23,496		\$ 11,459	95.2%
201.2430.250.370.1.1150.21551.1	Music Teaching S/M - 21551	2430- INSTR. SUPPLIES	\$ 2,000		\$ 2,000		\$ -	0.0%
201.2430.250.370.1.1180.21851.1	Science Teaching S/M - 21851	2430- INSTR. SUPPLIES	\$ 21,870		\$ 21,870		\$ -	0.0%
201.2430.250.370.1.1190.21951.1	Social Studies Tch. S/M - 21951	2430- INSTR. SUPPLIES	\$ 7,187		\$ 8,114		\$ 927	12.9%
201.2430.250.370.1.1220.22251.1	Applied Tech. Teaching S/M - 22251	2430- INSTR. SUPPLIES	\$ 10,800		\$ 10,353		\$ (447)	-4.1%
201.2430.250.370.1.1250.22551.1	Theatre Arts Tch. S/M - 22551	2430- INSTR. SUPPLIES	\$ 11,330		\$ 12,500		\$ 1,170	10.3%
201.2430.250.370.1.2320.23251.1	Central Supply S/M - 23251	2430- INSTR. SUPPLIES	\$ 5,050		\$ 5,202		\$ 152	3.0%
201.2430.250.370.1.2350.23551.1	Copy Service S/M - 23551	2430- INSTR. SUPPLIES	\$ 4,500		\$ 4,635		\$ 135	3.0%
201.2430.250.370.2.1200.22052.1	Special Ed Teaching S/M - 22052	2430- INSTR. SUPPLIES	\$ 22,081		\$ 31,558		\$ 9,477	42.9%
201.2430.250.370.2.1200.22052.1	Special Education Office S/M - 22052	2430- INSTR. SUPPLIES	\$ 7,800		\$ -		\$ (7,800)	-100.0%
201.2430.250.370.2.1200.22065.1	Pathways Program and Launch S/M - 22065	2430- INSTR. SUPPLIES	\$ -		\$ 5,000		\$ 5,000	#DIV/0!
		2430- INSTR. SUPPLIES Total	\$ 200,803	0.00	\$ 218,501	0.00	\$ 17,698	8.8%
201.2440.130.370.1.1150.21503.1	Music Field Trip Salary - 21503	2440- OTHER INSTR. SERVICES	\$ 3,500	0.00	\$ 3,500	0.00	\$ -	0.0%
201.2440.130.370.1.2370.23701.1	Field Trip Drivers Salary - 23701	2440- OTHER INSTR. SERVICES	\$ 15,000	0.00	\$ 16,000	0.00	\$ 1,000	6.7%
201.2440.130.370.2.1200.22004.1	SPED Home Tutor Salary - 22004	2440- OTHER INSTR. SERVICES	\$ -				\$ -	#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	20.0%
201.2440.260.370.1.1150.21552.1	Music Registration Fees - 21552	2440- OTHER INSTR. SERVICES	\$ 5,700		\$ 6,000		\$ 300	5.3%
201.2440.260.370.1.2410.24151.1	School District Travel - 24151	2440- OTHER INSTR. SERVICES	\$ 7,210		\$ 12,000		\$ 4,790	66.4%
201.2440.260.370.2.1200.22057.1	SPED Non-District Travel - 22057	2440- OTHER INSTR. SERVICES	\$ 10,000		\$ 10,000		\$ -	0.0%
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)	-1.2%

Account	Description	DESE FUNCTION	FY24 Budget	FY24 FTE	FY25 Requested Budget	FY25 Requested FTE	FY25/FY24 Budget Diff.	%
		2440- OTHER INSTR. SERVICES Total	\$ 82,210	0.00	\$ 97,050	0.00	\$ 14,840	18.1%
201.2451.250.370.1.1020.20253.1	Computer Hardware - 20253	2451- CLASSROOM INSTR. TECH.	\$ 409,000		\$ 409,000		\$ -	0.0%
201.2451.250.370.1.1020.20254.1	Computer Lease - 20254	2451- CLASSROOM INSTR. TECH.	\$ -		\$ -		\$ -	0.0%
201.2451.250.370.2.1200.22067.1	Education Instructional Hardware - 22067	2451- CLASSROOM INSTR. TECH.	\$ 2,000		\$ 2,000		\$ -	0.0%
201.2451.260.370.1.1010.20255.1	Art-Software - 20155	2451- CLASSROOM INSTR. TECH.	\$ 5,000		\$ 5,000		\$ -	0.0%
201.2451.260.370.1.1050.20256.1	English Software - 20256	2451- CLASSROOM INSTR. TECH.	\$ 13,367		\$ 12,241		\$ (1,126)	-8.4%
201.2451.260.370.1.1080.20257.1	World Language Software - 20257	2451- CLASSROOM INSTR. TECH.	\$ 36,925		\$ 27,984		\$ (8,941)	-24.2%
201.2451.260.370.1.1110.20258.1	Health & Fitness Software - 20258	2451- CLASSROOM INSTR. TECH.	\$ 2,500		\$ 2,500		\$ -	0.0%
201.2451.260.370.1.1120.20259.1	Library/Media Software - 20259	2451- CLASSROOM INSTR. TECH.	\$ 26,799		\$ 6,200		\$ (20,599)	-76.9%
201.2451.260.370.1.1140.20260.1	Mathematics Software - 20260	2451- CLASSROOM INSTR. TECH.	\$ 8,430		\$ 11,282		\$ 2,852	33.8%
201.2451.260.370.1.1180.20261.1	Science Software - 20261	2451- CLASSROOM INSTR. TECH.	\$ 1,631		\$ 3,673		\$ 2,042	125.1%
201.2451.260.370.1.1190.20262.1	Social Studies Software - 20262	2451- CLASSROOM INSTR. TECH.	\$ 4,375		\$ 2,448		\$ (1,927)	-44.0%
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)	-8.8%
201.2451.260.370.1.2330.20265.1	Rivers Software-20265	2451- CLASSROOM INSTR. TECH.	\$ 2,689		\$ 2,689		\$ (0)	0.0%
		2451- CLASSROOM INSTR. TECH. Total	\$ 514,360	0.00	\$ 509,808	0.00	\$ (4,552)	-0.9%
201.2453.260.370.1.1120.21258.1	CCHS On-Line Search - 21258	2453- OTHER TECH. EQUIP.	\$ 533		\$ 533		\$ -	0.0%
		2453- OTHER TECH. EQUIP. Total	\$ 533	0.00	\$ 533	0.00	\$ -	0.0%
201.2455.250.900.2.1200.22015.1	Special Education Licenses - 22015	2455- INSTR. SOFTWARE	\$ -		\$ -		\$ -	0.0%
201.2455.260.370.2.1200.22058.1	Special Ed Instructional Software - 22058	2455- INSTR. SOFTWARE	\$ 19,490		\$ 19,490		\$ -	0.0%
		2455- INSTR. SOFTWARE Total	\$ 19,490	0.00	\$ 19,490	0.00	\$ -	0.0%
201.2710.110.370.1.1090.20901.1	Guidance Professional Salary - 20901	2710- GUIDANCE COUNSELORS	\$ 1,157,500	9.50	\$ 1,198,041	9.50	\$ 40,541	3.5%
201.2710.110.370.1.1090.20905.1	Registrar Salary - 20905	2710- GUIDANCE COUNSELORS	\$ 52,928	1.00	\$ 54,383	1.00	\$ 1,455	2.7%
201.2710.110.370.1.1090.20907.1	Guidance Dept. Chair Salary - 20907	2710- GUIDANCE COUNSELORS	\$ 78,741	0.50	\$ 80,907	0.50	\$ 2,166	2.8%
201.2710.110.370.1.1090.20908.1	Guidance Longevity - 20908	2710- GUIDANCE COUNSELORS	\$ 25,475	0.00	\$ 26,175	0.00	\$ 700	2.7%
201.2710.120.370.1.1090.20906.1	Guidance Clerical Salary - 20906	2710- GUIDANCE COUNSELORS	\$ 119,029	2.00	\$ 122,600	2.00	\$ 3,571	3.0%
201.2710.250.370.1.1090.20951.1	Guidance S/M - 20951	2710- GUIDANCE COUNSELORS	\$ 1,206		\$ 948		\$ (258)	-21.4%
201.2710.260.370.1.1090.20954.1	Guidance Publications - 20954	2710- GUIDANCE COUNSELORS	\$ 6,045		\$ 34,925		\$ 28,880	477.8%
201.2710.260.370.1.1090.20955.1	Career Ed. Computer Software - 20955	2710- GUIDANCE COUNSELORS	\$ 10,620		\$ 5,700		\$ (4,920)	-46.3%
201.2710.260.370.1.1090.20957.1	Guidance College Visits - 20957	2710- GUIDANCE COUNSELORS	\$ 500		\$ 500		\$ -	0.0%
		2710- GUIDANCE COUNSELORS Total	\$ 1,452,044	13.00	\$ 1,524,179	13.00	\$ 72,135	5.0%
201.2720.240.370.2.1200.22053.1	Diagnostic and Evaluation Services - 22053	2720- TESTING MATERIALS	\$ 5,000		\$ 5,000		\$ -	0.0%
201.2720.250.370.1.1090.20952.1	Guidance Testing S/M - 20952	2720- TESTING MATERIALS	\$ -		\$ -		\$ -	0.0%
201.2720.250.370.2.1200.22053.1	SPED Testing S/M - 22053	2720- TESTING MATERIALS	\$ -		\$ -		\$ -	0.0%

Account	Description	DESE FUNCTION	FY24 Budget	FY24 FTE	FY25 Requested Budget	FY25 Requested FTE	FY25/FY24 Budget Diff.	%
201.2720.250.370.2.1200.22053.1	Special Ed Testing and Assessment S/M - 22053	2720- TESTING MATERIALS	\$ 20,000		\$ 20,000		\$ -	0.0%
		2720- TESTING MATERIALS Total	\$ 25,000	0.00	\$ 25,000	0.00	\$ -	0.0%
201.2800.110.370.2.1200.22006.1	SPED H. S. Psych. Salary - 22006	2800- PSYCHOLOGICAL	\$ 515,889	5.00	\$ 548,476	5.00	\$ 32,587	6.3%
201.2800.240.370.2.1200.22055.1	Contracted Psych Services - 22055	2800- PSYCHOLOGICAL	\$ 22,500		\$ 22,500		\$ -	0.0%
		2800- PSYCHOLOGICAL Total	\$ 538,389	5.00	\$ 570,976	5.00	\$ 32,587	6.1%
201.3200.110.370.9.2390.23901.1	Nurse/Nurse Asst. Sal. - 23901	3200- HEALTH SERVICES	\$ 349,305	3.00	\$ 386,193	3.00	\$ 36,888	10.6%
201.3200.250.370.9.2390.23951.1	Health Services S/M - 23951	3200- HEALTH SERVICES	\$ 4,356		\$ 9,732		\$ 5,376	123.4%
		3200- HEALTH SERVICES Total	\$ 353,661	3.00	\$ 395,925	3.00	\$ 42,264	12.0%
201.3300.130.370.1.4660.26601.1	Transportation Manager Salary - 26601	3300- PUPIL TRANSPORTATION	\$ 39,735	0.40	\$ 45,210	0.40	\$ 5,475	13.8%
201.3300.130.370.1.4660.26602.1	Drivers Salary - 26602	3300- PUPIL TRANSPORTATION	\$ 454,721	12.85	\$ 517,723	12.85	\$ 63,002	13.9%
201.3300.130.370.1.4660.26603.1	Drivers Overtime - 26603	3300- PUPIL TRANSPORTATION	\$ 7,000	0.00	\$ 7,000	0.00	\$ -	0.0%
201.3300.130.370.1.4660.26604.1	Mechanics Salary - 26604	3300- PUPIL TRANSPORTATION	\$ 96,871	1.20	\$ 99,535	1.20	\$ 2,664	2.8%
201.3300.130.370.1.4660.26605.1	Mechanics Overtime - 26605	3300- PUPIL TRANSPORTATION	\$ 7,500	0.00	\$ 7,500	0.00	\$ -	0.0%
201.3300.130.370.1.4660.26606.1	Trans. Coordinator Salary - 26606	3300- PUPIL TRANSPORTATION	\$ 24,768	0.80	\$ 30,825	0.40	\$ 6,057	24.5%
201.3300.240.370.1.4660.26660.1	Trans. Contracted Service - 26660	3300- PUPIL TRANSPORTATION	\$ 38,121		\$ 40,027		\$ 1,907	5.0%
201.3300.250.370.1.4660.26651.1	Transportation S/M - 26651	3300- PUPIL TRANSPORTATION	\$ 88,506		\$ 91,000		\$ 2,494	2.8%
201.3300.250.370.2.4670.26764.1	Sped Vehicle S/M - 26764	3300- PUPIL TRANSPORTATION	\$ 500		\$ 500		\$ -	0.0%
201.3300.260.370.1.4660.26653.1	Gasoline/Diesel Fuel - 26653	3300- PUPIL TRANSPORTATION	\$ 69,000		\$ 72,000		\$ 3,000	4.3%
201.3300.260.370.1.4660.26654.1	Trans. Vehicle Insurance - 26654	3300- PUPIL TRANSPORTATION	\$ 15,000		\$ 15,750		\$ 750	5.0%
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%
201.3300.260.370.2.4670.26751.1	OTHER CASE Trans. Contracted Services - 26751	3300- PUPIL TRANSPORTATION	\$ 475,000		\$ 535,000		\$ 60,000	12.6%
201.3300.260.370.2.4670.26752.1	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	76.6%
201.3300.260.910.9.4690.26952.1	Trans Electricity - 26952	3300- PUPIL TRANSPORTATION	\$ 7,309		\$ 9,400		\$ 2,091	28.6%
		3300- PUPIL TRANSPORTATION Total	\$ 1,324,730	15.25	\$ 1,535,343	14.85	\$ 210,613	15.9%
201.3510.110.370.9.2310.23101.1	Athletics Director Salary - 23101	3510- ATHLETICS	\$ 149,985	1.00	\$ 154,110	1.00	\$ 4,125	2.8%
201.3510.110.370.9.2310.23102.1	Coaches Salary - 23102	3510- ATHLETICS	\$ 430,987	0.00	\$ 479,500	0.00	\$ 48,513	11.3%
201.3510.110.370.9.2310.23103.1	Trainers Salary - 23103	3510- ATHLETICS	\$ 84,050	1.00	\$ 154,176	2.00	\$ 70,126	83.4%
201.3510.120.370.9.2310.23106.1	Athletics Dept. Clerical Sal. - 23106	3510- ATHLETICS	\$ 27,858	0.50	\$ 28,695	0.50	\$ 837	3.0%
201.3510.130.370.9.2310.23105.1	Athletics Drivers Salary - 23105	3510- ATHLETICS	\$ 102,348	0.00	\$ 105,163	0.00	\$ 2,815	2.8%
201.3510.260.370.9.2310.23152.1	Officials - 23152	3510- ATHLETICS	\$ -				\$ -	#DIV/0!
201.3510.260.370.9.2310.23153.1	Facilities Rental - 23153	3510- ATHLETICS	\$ -		\$ 15,000		\$ 15,000	0.0%

Account	Description	DESE FUNCTION	FY24 Budget	FY24 FTE	FY25 Requested Budget	FY25 Requested FTE	FY25/FY24 Budget Diff.	%
		3510- ATHLETICS Total	\$ 795,228	2.50	\$ 936,644	3.50	\$ 141,416	17.8%
201.3520.110.370.9.2330.23301.1	Co-Curricular Professional Salary - 23301	3520- OTHER STUDENT BODY ACTIVITIES	\$ 250,000	0.00	\$ 277,200	0.00	\$ 27,200	10.9%
201.3520.130.370.9.2330.23302.1	Radio Station Mgr. Salary - 23302	3520- OTHER STUDENT BODY ACTIVITIES	\$ 90,832	1.00	\$ 93,330	1.00	\$ 2,498	2.8%
201.3520.130.370.9.2330.23303.1	Radio Station Staff Assists - 23303	3520- OTHER STUDENT BODY ACTIVITIES	\$ 16,260	0.50	\$ 16,707	0.50	\$ 447	2.7%
201.3520.240.370.9.2330.21257.1	Audio Visual Contract Services-21257	3520- OTHER STUDENT BODY ACTIVITIES	\$ 3,090		\$ 6,500		\$ 3,410	110.4%
201.3520.250.370.9.2330.21254.1	Audio Visual S/M-21254	3520- OTHER STUDENT BODY ACTIVITIES	\$ 690		\$ 1,000		\$ 310	44.9%
201.3520.250.370.9.2330.23351.1	Co-Curricular S/M - 23351	3520- OTHER STUDENT BODY ACTIVITIES	\$ 4,951		\$ 25,000		\$ 20,050	405.0%
201.3520.260.370.9.2330.23352.1	Co-Curricular Fees - 23352	3520- OTHER STUDENT BODY ACTIVITIES	\$ 28,413		\$ 32,265		\$ 3,852	13.6%
		3520- OTHER STUDENT BODY ACTIVITIES Total	\$ 394,235	1.50	\$ 452,002	1.50	\$ 57,767	14.7%
201.3600.130.370.1.2400.24002.1	Campus Monitor Salary - 24002	3600- CAMPUS SECURITY	\$ 68,201	2.50	\$ 79,973	2.38	\$ 11,772	17.3%
201.3600.240.370.1.4630.24003.1	Campus Security Contracted Services - 24003	3600- CAMPUS SECURITY	\$ -				\$ -	0.0%
		3600- CAMPUS SECURITY Total	\$ 68,201	2.50	\$ 79,973	2.38	\$ 11,772	17.3%
201.4110.130.370.9.4620.26201.1	Bldg. Serv. Workers Salary - 26201	4110- CUSTODIAL SERVICES	\$ 570,377	9.00	\$ 577,834	9.00	\$ 7,457	1.3%
201.4110.130.370.9.4620.26202.1	Bldg. Serv. Workers Overtime - 26202	4110- CUSTODIAL SERVICES	\$ 88,000	0.00	\$ 106,050	0.00	\$ 18,050	20.5%
201.4110.130.370.9.4620.26203.1	Ripley Bldg. Serv. Wkr. Salary - 26203	4110- CUSTODIAL SERVICES	\$ 30,865	0.40	\$ 31,714	0.40	\$ 849	2.8%
201.4110.130.370.9.4620.26204.1	Ripley Bldg. Serv. Wkr. Overtime - 26204	4110- CUSTODIAL SERVICES	\$ 3,000	0.00	\$ 4,500	0.00	\$ 1,500	50.0%
201.4110.250.370.9.4620.26251.1	Bldg. Serv. Wkr. S/M - 26251	4110- CUSTODIAL SERVICES	\$ 22,173		\$ 22,173		\$ 0	0.0%
		4110- CUSTODIAL SERVICES Total	\$ 714,415	9.40	\$ 742,271	9.40	\$ 27,856	3.9%
201.4120.260.370.9.4680.26851.1	CCHS Heating - 26851	4120- HEATING OF BUILDINGS	\$ 114,330		\$ 118,903		\$ 4,573	4.0%
201.4120.260.370.9.4680.26853.1	Trans. Repair Heating - 26853	4120- HEATING OF BUILDINGS	\$ 6,407		\$ 6,664		\$ 257	4.0%
201.4120.260.910.9.4680.26852.1	Ripley Heating - 26852	4120- HEATING OF BUILDINGS	\$ 16,087		\$ 20,251		\$ 4,164	25.9%
		4120- HEATING OF BUILDINGS Total	\$ 136,825	0.00	\$ 145,818	0.00	\$ 8,993	6.6%
201.4130.260.370.9.4690.26951.1	CCHS Electricity - 26951	4130- UTILITIES/OTHER	\$ 344,386		\$ 473,517		\$ 129,131	37.5%
201.4130.260.370.9.4690.26960.1	CCHS Water/Sewer - 26960	4130- UTILITIES/OTHER	\$ 31,344		\$ 31,344		\$ 0	0.0%
201.4130.260.370.9.4690.26970.1	Telephone - 26970	4130- UTILITIES/OTHER	\$ 48,678		\$ 52,107		\$ 3,429	7.0%
201.4130.260.910.9.4690.26952.1	Ripley Electricity - 26952	4130- UTILITIES/OTHER	\$ 32,129		\$ 36,447		\$ 4,318	13.4%
201.4130.260.910.9.4690.26961.1	Ripley Water/Sewer - 26961	4130- UTILITIES/OTHER	\$ 3,161		\$ 3,500		\$ 339	10.7%
		4130- UTILITIES/OTHER Total	\$ 459,698	0.00	\$ 596,915	0.00	\$ 137,217	29.8%
201.4200.120.370.9.4640.26405.1	Maintenance Clerical Salary - 26405	4200- MAINTENANCE/BUILDINGS&GROUNDS	\$ 4,434	0.12	\$ 4,567	0.12	\$ 133	3.0%
201.4200.130.370.9.4640.26401.1	Maintenance Manager Salary - 26401	4200- MAINTENANCE/BUILDINGS&GROUNDS	\$ 57,536	0.40	\$ 59,118	0.40	\$ 1,582	2.7%
201.4200.130.370.9.4640.26402.1	Maintenance Salary - 26402	4200- MAINTENANCE/BUILDINGS&GROUNDS	\$ 208,254	2.40	\$ 212,850	2.40	\$ 4,596	2.2%
201.4200.130.370.9.4640.26403.1	Maintenance Overtime - 26403	4200- MAINTENANCE/BUILDINGS&GROUNDS	\$ 20,000	0.00	\$ 20,000	0.00	\$ -	0.0%
201.4200.130.370.9.4640.26404.1	Maint. Supplemental Labor - 26404	4200- MAINTENANCE/BUILDINGS&GROUNDS	\$ 15,000	0.00	\$ 15,413	0.00	\$ 413	2.8%
201.4200.260.370.9.4640.26457.1	Trash Pick-up & Recycling - 26457	4200- MAINTENANCE/BUILDINGS&GROUNDS	\$ 31,956		\$ 32,914		\$ 958	3.0%

Account	Description	DESE FUNCTION	FY24 Budget	FY24 FTE	FY25 Requested Budget	FY25 Requested FTE	FY25/FY24 Budget Diff.	%
		4200- MAINTENANCE/BUILDINGS&GROUNDS Total	\$ 337,180	2.92	\$ 344,862	2.92	\$ 7,682	2.3%
201.4210.240.370.9.4640.26453.1	Maint. Contr. Services - Grounds - 26453	4210- OPERATIONS/GROUNDS	\$ 79,000		\$ 79,000		\$ -	0.0%
201.4210.240.370.9.4640.26455.1	Maint. Contr. Services - Snow Plow - 26455	4210- OPERATIONS/GROUNDS	\$ 31,000		\$ 31,000		\$ -	0.0%
201.4210.250.370.9.4640.26451.1	Maintenance S/M - Grounds - 26451	4210- OPERATIONS/GROUNDS	\$ 25,600		\$ 25,600		\$ -	0.0%
		4210- OPERATIONS/GROUNDS Total	\$ 135,600	0.00	\$ 135,600	0.00	\$ -	0.0%
201.4220.240.370.9.4640.26454.1	Maint. Contr. Services - Buildings - 26454	4220- OPERATIONS/BUILDINGS	\$ 147,410		\$ 170,000		\$ 22,590	15.3%
201.4220.250.370.9.4640.26452.1	Maint. S/M - Buildings - 26452	4220- OPERATIONS/BUILDINGS	\$ 60,500		\$ 80,000		\$ 19,500	32.2%
		4220- OPERATIONS/BUILDINGS Total	\$ 207,910	0.00	\$ 250,000	0.00	\$ 42,090	20.2%
201.4230.240.370.9.2350.23554.1	Copier Maintenance - 23554	4230- MAINT. /EQUIPMT - VEHICLES	\$ 4,000		\$ 4,000		\$ -	0.0%
201.4230.250.370.9.4650.26551.1	Maintenance S/M - Vehicles - 26551	4230- MAINT. /EQUIPMT - VEHICLES	\$ -		\$ -		\$ -	0.0%
201.4230.260.370.9.4650.26554.1	Maintenance Gasoline - 26554	4230- MAINT. /EQUIPMT - VEHICLES	\$ 6,000		\$ 7,500		\$ 1,500	25.0%
201.4230.260.370.9.4650.26555.1	Maint. Vehicle Insurance - 26555	4230- MAINT. /EQUIPMT - VEHICLES	\$ 2,000		\$ 2,000		\$ -	0.0%
201.4230.260.900.9.4630.26367.1	I.T. Vehicle Maint. - 26367	4230- MAINT. /EQUIPMT - VEHICLES	\$ 515		\$ 515		\$ -	0.0%
201.4230.260.900.9.4630.26368.1	I.T. Gasoline - 26368	4230- MAINT. /EQUIPMT - VEHICLES	\$ 361		\$ 361		\$ 1	0.1%
201.4230.260.900.9.4630.26369.1	I.T. Vehicle Ins. - 26369	4230- MAINT. /EQUIPMT - VEHICLES	\$ 464		\$ 464		\$ 1	0.1%
		4230- MAINT. /EQUIPMT - VEHICLES - Total	\$ 13,339	0.00	\$ 14,840	0.00	\$ 1,501	11.3%
201.4400.260.370.9.4630.26356.1	I.T. Services Networking - 26356	4400- NETWORKING/TELECOMMUNICATIONS	\$ 93,934		\$ 93,934		\$ 0	0.0%
		4400- NETWORKING/TELECOMMUNICATIONS Total	\$ 93,934	0.00	\$ 93,934	0.00	\$ 0	0.0%
201.5100.110.370.1.2340.23401.1	Sick Leave - Instructional - 23401	5100- RETIREMENT BENEFITS	\$ 57,185		\$ 26,007		\$ (31,178)	-54.5%
201.5100.110.370.1.2340.23403.1	Early Retirement Incentive - 23403	5100- RETIREMENT BENEFITS	\$ 10,000		\$ -		\$ (10,000)	-100.0%
201.5100.260.370.9.5820.28251.1	Retirement - 28251	5100- RETIREMENT BENEFITS	\$ 881,207		\$ 898,831		\$ 17,624	2.0%
		5100- RETIREMENT BENEFITS Total	\$ 948,392	0.00	\$ 924,838	0.00	\$ (23,554)	-2.5%
201.5200.260.370.9.5810.28151.1	Workers' Compensation - 28151	5200- INSURANCE	\$ 140,000		\$ 195,000		\$ 55,000	39.3%
201.5200.260.370.9.5810.28153.1	FICA Medical Insurance - 28153	5200- INSURANCE	\$ 316,294		\$ 378,706		\$ 62,411	19.7%
201.5200.260.370.9.5810.28154.1	Unemployment Compensation - 28154	5200- INSURANCE	\$ 22,660		\$ 23,000		\$ 340	1.5%
201.5200.260.370.9.5810.28155.1	Hospital/Life Insurance - 28155	5200- INSURANCE	\$ 1,742,394		\$ 1,919,679		\$ 177,285	10.2%
201.5200.260.370.9.5810.28156.1	Social Security Tax - 28156	5200- INSURANCE	\$ 50,558		\$ 62,839		\$ 12,281	24.3%
201.5200.260.370.9.5810.28163.1	Retiree Medical Insurance - 28163	5200- INSURANCE	\$ 368,136		\$ 317,745		\$ (50,391)	-13.7%
201.5200.260.370.9.5810.28164.1	ty - Active EE Retiree Medical Ins. - 28164	5200- INSURANCE	\$ 550,000		\$ 425,000		\$ (125,000)	-22.7%
		5200- INSURANCE Total	\$ 3,190,043	0.00	\$ 3,321,969	0.00	\$ 131,926	4.1%
201.5260.260.370.9.5810.28157.1	Public Liability Insurance - 28157	5260- NON-EMPLOYEE INSURANCE	\$ 133,000		\$ 133,000		\$ -	0.0%
201.5260.260.370.9.5810.28158.1	Sch. Comm. Prof. Liability - 28158	5260- NON-EMPLOYEE INSURANCE	\$ 12,000		\$ 12,000		\$ -	0.0%
201.5260.260.370.9.5810.28159.1	Nurses Liability Ins. - 28159	5260- NON-EMPLOYEE INSURANCE	\$ 363		\$ 400		\$ 37	10.2%
		5260- NON-EMPLOYEE INSURANCE Total	\$ 145,363	0.00	\$ 145,400	0.00	\$ 37	0.0%

Account	Description	DESE FUNCTION	FY24 Budget	FY24 FTE	FY25 Requested Budget	FY25 Requested FTE	FY25/FY24 Budget Diff.	%
201.5500.240.370.9.5840.28452.1	Audit Contract - 28452	5500- OTHER FIXED COSTS	\$ 51,073		\$ 52,000		\$ 927	1.8%
201.5500.260.370.9.5840.28453.1	Banking Services - 28453	5500- OTHER FIXED COSTS	\$ 3,090		\$ 3,090		\$ -	0.0%
201.5500.260.370.9.5840.28454.1	Treasurer Bonds - 28454	5500- OTHER FIXED COSTS	\$ 515		\$ 525		\$ 10	1.9%
201.5500.260.900.9.5840.28451.1	Postage - 28451	5500- OTHER FIXED COSTS	\$ 8,240		\$ 8,750		\$ 510	6.2%
		5500- OTHER FIXED COSTS Total	\$ 62,918	0.00	\$ 64,365	0.00	\$ 1,447	2.3%
201.6200.240.370.9.6207.62053.1	Radio Station Licenses - 62053	5500- RADIO STATION	\$ -		\$ -		\$ -	0.0%
		5500- RADIO STATION Total	\$ -	0.00	\$ -	0.00	\$ -	0.0%
201.7300.260.370.1.1220.22254.1	Applied Tech. New Equipment - 22254	7300- ASSETS/NEW EQUIPMENT	\$ 4,000		\$ 38,559		\$ 34,559	864.0%
201.7300.260.370.2.1200.22063.1	SPED New Equipment - 22063	7300- ASSETS/NEW EQUIPMENT	\$ -		\$ -		\$ -	0.0%
201.7300.260.370.2.1200.22063.1	Special Ed Instructional Equipment - 22063	7300- ASSETS/NEW EQUIPMENT	\$ 6,000		\$ 6,000		\$ -	0.0%
		7300- ASSETS/NEW EQUIPMENT Total	\$ 10,000	0.00	\$ 44,559	0.00	\$ 34,559	345.6%
201.7400.260.370.1.1010.20155.1	Art Replacement Equipment - 20155	7400- ASSETS/REPLACEMENT EQUIPMENT	\$ 3,877		\$ 5,000		\$ 1,123	29.0%
201.7400.260.370.1.1150.21556.1	Music Replacement Equipment - 21556	7400- ASSETS/REPLACEMENT EQUIPMENT	\$ 5,000		\$ 5,000		\$ -	0.0%
201.7400.260.370.9.4640.26459.1	Maint. Replacement Equipment - 26459	7400- ASSETS/REPLACEMENT EQUIPMENT	\$ -		\$ -		\$ -	0.0%
		7400- ASSETS/REPLACEMENT EQUIPMENT Total	\$ 8,877	0.00	\$ 10,000	0.00	\$ 1,123	12.7%
201.7600.260.370.1.4660.26659.1	Trans. Vehicle Replacement - 26659	7600- VEHICLE REPLACEMENT	\$ 337,341		\$ 337,341		\$ -	0.0%
		7600- VEHICLE REPLACEMENT Total	\$ 337,341	0.00	\$ 337,341	0.00	\$ -	0.0%
201.8100.260.370.9.5800.28076.1	H.S. '16 Landfill - Principal - 28076	8000 - DEBT SERVICE	\$ 227,687		\$ 230,000		\$ 2,313	1.0%
201.8100.260.370.9.5800.28078.1	H.S. '16 Building - Principal - 28078	8000 - DEBT SERVICE	\$ 115,000		\$ 115,000		\$ -	0.0%
201.8200.260.370.9.5800.28051.1	Debt Service Banking - 28051	8000 - DEBT SERVICE	\$ 4,000		\$ 40,549		\$ 36,549	913.7%
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%
201.8200.260.370.9.5800.28069.1	H.S. '13 Building - Interest - 28069	8000 - DEBT SERVICE	\$ 597,750		\$ 541,250		\$ (56,500)	-9.5%
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%
201.8200.260.370.9.5800.28073.1	H.S. '15 Building - Interest - 28073	8000 - DEBT SERVICE	\$ 559,610		\$ 503,788		\$ (55,822)	-10.0%
201.8200.260.370.9.5800.28077.1	H.S. '16 Landfill - Interest - 28077	8000 - DEBT SERVICE	\$ 30,000		\$ 14,000		\$ (16,000)	-53.3%
201.8200.260.370.9.5800.28079.1	H.S. '16 Building - Interest - 28079	8000 - DEBT SERVICE	\$ 42,000		\$ 38,550		\$ (3,450)	-8.2%
		8000 - DEBT SERVICE Total	\$ 4,006,047	0.00	\$ 3,913,137	0.00	\$ (92,910)	-2.3%
201.9100.260.370.2.1200.22059.1	SPED Massachusetts Tuitions - 22059	9000 - OUT OF DISTRICT PROGRAMS	\$ -		\$ -		\$ -	#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	21.4%
201.9120.260.370.9.5830.28352.1	Charter School Assessment - 28352	9000 - OUT OF DISTRICT PROGRAMS	\$ 20,612		\$ 39,882		\$ 19,270	93.5%
201.9200.260.370.2.1200.22060.1	Out-of-State Tuitions - 22060	9000 - OUT OF DISTRICT PROGRAMS	\$ -		\$ -		\$ -	#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)	-6.5%
201.9400.260.370.2.1200.22062.1	Collaborative Tuitions - 22062	9000 - OUT OF DISTRICT PROGRAMS	\$ 318,500		\$ 365,193		\$ 46,693	14.7%
		9000 - OUT OF DISTRICT PROGRAMS Total	\$ 3,749,920	0.00	\$ 3,597,880	0.00	\$ (152,040)	-4.1%

Account	Description	DESE FUNCTION	FY24 Budget	FY24 FTE	FY25 Requested Budget	FY25 Requested FTE	FY25/FY24 Budget Diff.	%
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	-4.5%
201.9900.260.900.2.1200.22068.1	CARES ACT OFFSET - 22068	9900- CIRCUIT BREAKER OFFSET	\$ -		\$ -		\$ -	#DIV/0!
		9900- CIRCUIT BREAKER OFFSET Total	\$ (1,801,678)	0.00	\$ (1,720,000)	0.00	\$ 81,678	-4.5%
		Grand Total	\$ 37,811,098	227.96	\$ 38,974,907	225.20	\$ 1,163,809	3.08%