



BOARD OF SELECTMEN
Meeting Agenda
Monday, February 13, 2023
Groveland Town Hall
183 Main Street, Groveland, MA 01834

TOWN OF GROVELAND
2023 FEB -9 PM12:14
TOWN CLERK
RECEIVED/POSTED

This meeting will be in-person and also be broadcast live on Groveland Public Access, Channel 9, as well as through Microsoft Teams virtual meeting software for remote access.

Join Zoom Meeting

<https://zoom.us/j/96899713012?pwd=bXNWcWx4emdMMjhoVEJxc0wvcWZwUT09>

Meeting ID: 968 9971 3012

Passcode: 948618

One tap mobile

*+16469313860,,96899713012#,,, *948618# US*

*+19292056099,,96899713012#,,, *948618# US (New York)*

6:30 P.M.

CALL MEETING TO ORDER AT 6:30PM

PUBLIC COMMENT *Written submissions for public comment must be made before the start of the meeting per the Board of Selectmen's Public Comment Policy amended November 13, 2017.*

APPROVE WARRANTS:

PW # 23-33 \$

BW# 23-33 \$

APPROVAL OF THE MINUTES

1. Board of Selectmen Meeting Minutes December 19, 2022

APPOINTMENTS OF THE BOARD

2. Appoint Mead Tallerman and Costa as Town Counsel thru June 30, 2023

DISCUSSION & POSSIBLE VOTE

3. Approval of the Groveland Youth Baseball League use of Washington Park for the 2023 Season
4. Discussion concerning Open Space Plans for 2023-2024 – Michael Dempsey
5. Appoint Temporary Alternate Member to the Planning Board
6. KP Law Whittier School Representation Form – Vote to Sign
7. FY24 Budget Discussion

VOTES OF THE BOARD

TOWN ADMINISTRATOR'S TIME

SELECTMEN’S TIME & REPORTS *Time to be used to make statements, propose future agenda items, or congratulate residents/teams on accomplishments; this time should not be used to initiate a discussion.*

OLD OR UNFINISHED BUSINESS

OTHER ITEMS NOT REASONABLY ANTICIPATED AT TIME OF POSTING

CORRESPONDENCE

ADJOURNMENT: *The next regularly scheduled meeting of the Board of Selectmen will be Monday, February 27, 2023, at 6:30PM.*

23-33 BILLS WARRANT BREAKDOWN:

<i>Town:</i>	<i>\$</i>
<i>W/S:</i>	<i>\$</i>
<i>Payroll Withholding:</i>	<i>\$</i>
<i>Health Insurance:</i>	<i>\$</i>
<i>Light Bills:</i>	<i>\$</i>
<i>Grants & Revolving:</i>	<i>\$</i>
<i>Chapter 90:</i>	<i>\$</i>
<i>Pentucket Assessment:</i>	<i>\$</i>
<i>Essex Tech Assessment:</i>	<i>\$</i>
<i>Whittier Assessment:</i>	<i>\$</i>
<i>Capital:</i>	<i>\$</i>



BOARD OF SELECTMEN

Meeting Minutes

Monday, December 19, 2022

Groveland Town Hall

183 Main Street, Groveland, MA 01834

This meeting was in-person and also broadcast live on Groveland Public Access, Channel 9, as well as through Microsoft Teams virtual meeting software for remote access.

PRESENT: Chair Ed Watson, Selectmen Daniel MacDonald, Mark Parenteau, Jason Naves, Kathleen Kastrinelis.
Rebecca Oldham, Town Administrator

CALL MEETING TO ORDER: Chair Watson called the meeting to order at 6:30 pm.

PUBLIC COMMENT: *Written submissions for public comment must be made before the start of the meeting per the Board of Selectmen's Public Comment Policy amended November 13, 2017.*

- *None.*

APPROVE WARRANTS:

PW # 23-25 \$176,346.19

A motion was moved by Selectman Naves and seconded by Selectman Parenteau to approve Warrant PW #23-25 in the amount of \$176,346.19. Voted: 5-0.

BW# 23-25 \$572,941.40

A motion was moved by Selectman Naves and seconded by Selectman Kastrinelis to approve Warrant BW# 23-25 in the amount of \$572,941.40. Voted: 5-0.

APPROVAL OF THE MINUTES:

- 1) November 7, 2022, Board of Selectmen Meeting Minutes:

A motion was moved by Selectman Naves and seconded by Selectman Kastrinelis to approve the November 7, 2022, Board of Selectmen Meeting Minutes. Voted: 4-0-1. Selectman Parenteau abstained.

- 2) November 21, 2022, Board of Selectmen Meeting Minutes:

A motion was moved by Selectman Kastrinelis and seconded by Selectman Parenteau to approve the November 21, 2022, Board of Selectmen Meeting Minutes. Voted: 4-0-1. Selectman Parenteau abstained.

APPOINTMENTS OF THE BOARD:

- 3) Appointment of John Souza of 4 Patriot Lane Georgetown, to Senior Highway Laborer for the Groveland Highway Department. The position is for 40 hours per week at a rate of \$27.26/hour contingent upon a successful CORI.

Chair Watson noted the paperwork was in the packet. There is a recommendation by the Highway Superintendent.

A motion was moved by Selectman Naves and seconded by Selectman Kastrinelis to appoint John Souza of 4 Patriot Lane Georgetown, to Senior Highway Laborer for the

Groveland Highway Department. The position is for 40 hours per week at a rate of \$27.26/hour contingent upon a successful CORI. Voted: 5-0.

DISCUSSION & POSSIBLE VOTE:

4) Presentation from Division of Local Service - Financial Management Assessment, Financial Indicators and Forecast:

Frank Gervasio and Zach Blake joined the meeting via Microsoft Teams and provided an overview of the Financial Indicators Analysis that was performed for Groveland. There were audio issues.

- These are the 7 high-level recommendations:

1. Provide a comprehensive review of the Town Bylaws. The Treasurer/Finance Director is still on the books and that should be brought in line with current Town Administrator model. It would be helpful to provide accountability and clarity around the role and responsibilities of the TA.
2. Financial policies.
3. Transition the Board of Assessors from an elected to appointed Board. Offer a stipend.
4. Implement a goal setting process for the BOS and Town Administrator. Long and short – term objectives.
5. Town Staff hold quarterly financial presentations.
6. Reactivate and consider reorganization of the towns Capital Planning Committee.
7. Consider part-time clerical staff to support department heads that are in some cases a one-person department especially the TA office.

Selectman MacDonald asked about the Board of Assessors; Frank responded that MA is finding it increasingly difficult to find people to fill the elected seats for this important technical function; the Assessing Managers needs the BOA's support.

Selectman Kastrinelis noted a vacant position on the Board of Assessors for about five years. Chair Watson asked if the BOA have to be certified to be an Assessor. Frank and Zach noted there are courses online for them to take.

Selectman MacDonald asked if the State Statute is adequate for the TA. Frank responded that Towns tend to modify the description. The most important thing surrounds the financial and budgeting responsibilities; this should be spelled out to provide total clarity. Selectman MacDonald noted the Town negotiated a contract with the TA which spelled out the terms and conditions and asked if this is sufficient. Frank responded without a bylaw over time things become less clear. The BOS will change, and the TA will change, and priorities may shift as well. Zach noted that the Bylaw would set a broad guardrail while the job description provides flexibility, and the negotiation of a contract should be working together; the Bylaw is not intended to work on its own these things should work in tandem with each other to help define the roles and responsibilities. The Bylaw does not to be at a micro level but more of a macro level. Selectman Naves asked how pivotal it is having a TA Bylaw in retaining and recruiting a TA. Frank responded that a Bylaw could be something a job seeker will be looking for to determine if this position is a "strong" vs. "weak" TA position.

- Financial:

A five-year financial forecast was forwarded to the BOS with a Financial Indicators Workbook. This is a base-line for Groveland to build off of.

5) Public Hearing for Voting Options and Transfer Request, Votes Act of 2022 - Town Clerk:

Beth Cunniff, Town Clerk was present and addressed the Board. The Board does not need to take any action if they agree with the State Law. Beth noted the Board can vote to have in person early voting and they can opt out of mail-in voting.

Selectman MacDonald expressed concerns with vote by mail. Clerk Cunniff explained that only one ballot can be counted per register voter. Selectman Naves asked if the signature is compared to the voter registration – and Town Clerk Cunniff responded that it is compared to the mail in application which is more current. There has not been any funding to pay for the cost of mail in voting. There would still be absentee voting available for those out of town, unable to come to the polls or because of religious beliefs. Mail in voting is essentially no excuse voting. There would need to be a public hearing at least 45 days prior to the election and a vote by the BOS to opt out. Unlike the State, the local level is not required to send out an application to all voters. The election turnout in November was higher than it was four years ago. Selectman Kastrinelis is in favor of allowing more people opportunities to vote and asked if we are ready to hold a Public Hearing – the Town Clerk provided information. Town Cunniff noted consistency for the voters would be a reason to offer the mail-in voting. Town Cunniff noted that there is a check and balance in place. Selectman Kastrinelis asked what the criteria would be for a Public Hearing. Selectman MacDonald asked if this could be brought to Town Meeting – Town Clerk Cunniff noted that is a great idea, but this would not be in time for this year. Selectman Naves felt this was the intent of a Public Hearing. Selectman Kastrinelis noted some of the people that vote by mail might not be able to come out to a Public Hearing. Selectman Naves responded that Zoom is an option and though he does not agree with Selectman MacDonald he feels mail in voting is safe but does agree with holding a Public Hearing – these are not our decisions to make this decision is for the voters to make. Selectman MacDonald would like to delegate the decision to the voters.

A motion was moved by Selectman MacDonald and seconded by Selectman Parenteau to schedule a Public Hearing to discuss mail-in ballot and the possibility of opting out.

Voted: 4-1. Selectman Kastrinelis voted against.

Inge Buerger, 5 Pinewood Lane was present and addressed the Board and stated she was shocked that this Board would even consider taking away the mail in vote option – this is nonsense – it has been proven that is not fraudulent.

Joe D'Amour was present and addressed the Board and suggested an online survey.

6) Town Administrator Bylaw – Joe D'Amore:

Joe D'Amore was present and addressed the Board and explained the reasons for having a TA Bylaw. The Bylaw would leave the BOS to Governance and enable (not empower) the TA to the day-to-day activities. Joe recommended an implementation team (Finishing Committee) consisting of two BOS members, Joe and the TA to work through the document that is in draft form. A standard needs to be set for future recruiting purposes.

Selectman Kastrinelis apologized for calling Selectman MacDonalds idea to disband the Government Study Committee stupid. Selectman Kastrinelis had a broader concern that DLS noted tonight and would like to review all the Towns Bylaws. Selectman MacDonald asked if Joe felt the BOS have too much power over the TA and Joe responded no it is not too much power but power in the wrong places. Selectman MacDonald asked about litigation. Joe responded that the TA could only make any decisions with the consent of the Board. Selectman MacDonald wants the BOS to retain the power and doesn't think the system is broken. Joe responded that the next Board might see things differently and that is concerning. Selectman MacDonald asked if Joe looked at the TA contract compared to the list Joe read tonight. Selectman MacDonald feels this might be premature, we are only six months into the new TA position. There is no target date until completion. Selectman Naves clarified that it has been

almost one year since the TA was hired. Chair Watson asked why not reduce the number of BOS members to three since the only duty listed is to hire a TA.

A motion was moved by Selectman Naves and seconded by Selectman Parenteau to put together a Finishing Committee with Selectman Naves, Selectman MacDonald, Joe and TA Oldham to study the Bylaw with an amendment to also look at the TA Contract. Voted: 4-0-1.

A motion was moved by Chair Watson and seconded by Selectman MacDonald to amend the motion to have the Finishing Committee also look at the TA Contract. Voted: 3-1-1.

Selectman Kastrinelis voted against, and Selectman Naves abstained.

Selectman Kastrinelis was concerned with the Committee picking the TA Contract apart and felt that a sub-quorum of this Board meeting to discuss the TA Contract is improper. Selectman MacDonald agreed with Selectman Kastrinelis on this. Selectman suggested Joe review the TA Contract, it is public record and then it should go to Town Counsel to see if it should wait. Selectman Kastrinelis asked for reports back to the BOS.

7) Fiscal Year 2024 Capital Improvement Plan:

TA Oldham presented the three scenarios that are proposed. This was tabled at a previous meeting. TA Oldham recommends scenario 2.

A motion was moved by Selectman Kastrinelis and seconded by Selectman Naves to approve Scenario 2 as presented. Voted: 5-0.

8) Update on the Collins Center Wage Classification and Compensation Study

TA Oldham followed up with the Collins Center; they have finished the job descriptions but not the Wage Classification.

VOTES OF THE BOARD:

9) Vote to approve and sign the following Liquor License Renewals:

(vote to be contingent upon receipt of all required paperwork)

- *Rte. 97 Liquors – 908-D Salem St., Package Store All Alcohol*
- *Groveland Market – 1 Washington St., Package Store All Alcohol*
- *Gerry's Variety – 15 Elm Pk, Package Store All Alcohol*
- *Nichols Village – One Nichols Way – Club License*
- *Pub 97, 935 Salem St. – Restaurant License*
- *Tea Garden, 904 Salem St. – Restaurant License*
- *Cedardale Swim Club, 20 Bare Hill Rd. General on premise License*
- *Groveland Fairways, LLC, 156 Main St., General on premise License*

A motion was moved by Selectman Kastrinelis and seconded by Selectman Parenteau to approve the listed Liquor License Renewals contingent on receipt of the required paperwork. Voted: 5-0.

- *Nierod's, Inc., 192 Main St., Package Store All Alcohol*

A motion was moved by Selectman Kastrinelis and seconded by Selectman Naves to approve the Liquor License Renewal for Nierod's, Inc., 192 Main St., Package Store All Alcohol contingent on receipt of required paperwork. Voted: 4-0-1.

10) Vote to approve and sign the Class II Used Car License Renewals:

(vote to be contingent upon receipt of all required paperwork)

- Quick Service Transportation Corp., d/b/a Quick Auto Center, 737 Salem Street
- Greenwood Auto Body, Richard Alan Greenwood, 863 Salem Street
- Groveland Auto Repair and Sales, Inc., 944 Salem Street
- Auto Repairs Etc., 923 Salem Street

A motion was moved by Selectman Kastrinelis and seconded by Selectman Naves to approve the Class II Car License Renewals contingent on receipt of all required paperwork. Voted: 5-0.

11) Vote to approve and sign the following Common Victualler License Renewals:

(vote to be contingent upon receipt of all required paperwork)

- Nichol's Village, One Nichol's Way
- Terry Clifford, T&B Clifford, d/b/a Pub 97, 935 Salm Street
- J & S Restaurant Corp, d/b/a Tea Garden Restaurant, 904 Salem Street
- Cedardale Swim & Tennis Club Groveland, Inc, 20 Bare Hill Road
- Robert Arakelian, d/b/a Groveland Fairways, 156 Main Street
- Ultimate Perk Coffee Co Inc, 921 Salem Street
- NexDine, LLC d/b/a NexDine at Chesterton Cafe, 860 Salem Street
- Riverside Pizza, Zehra Mirzai, 180 Main Street
- Pentucket Regional School District, 253 Main Street
- Conservation Commission, d/b/a Veasey Memorial Park, 201 Washington Street
- F & M Co, LLC, d/b/a Your Place and Ours, 8 Elm Park
- Pizza Grove, LLC, 990 Salem Street
- Jeff and Maria's Ice Cream & Food, 928 Salem Street

A motion was moved by Selectman Kastrinelis and seconded by Selectman Naves to approve the list of Common Victualler License Renewals contingent on receipt of all required paperwork. Voted: 5-0.

12) Accept the resignation of Robert Fitzgerald as part-time van driver for the Council on Aging effective December 15, 2022.

A motion was moved by Selectman Kastrinelis and seconded by Selectman Naves to accept the resignation of Robert Fitzgerald as part-time van driver for the Council on Aging effective December 15, 2022. Voted: 5-0.

TOWN ADMINISTRATOR'S TIME:

TA Oldham reported:

- that the Fire Department has been awarded a \$15,000 grant for safety equipment.
- we received a \$32,000 grant from the Massachusetts Office on Disability for accessibility upgrades at Town Hall and the Public Safety Building.
- Lana Desrosier has been appointed as the School Committee Liasion. She will attend a future BOS meetings. This is an important step towards opening up the lines of communication between the BOS and the SC.
- the Fire Chief has let TA Oldham know that there will be blasting taking place at 150 Center Street in relation to the sewer construction project – 24-hour notice will be given. There will be a fire detail on sight.

SELECTMEN'S TIME & REPORTS *Time to be used to make statements, propose future agenda items, or congratulate residents/teams on accomplishments; this time should not be used to initiate a discussion.*

Selectman Kastrinelis: attended the Pentucket Jazz Café; wanted to take a moment to wish everyone a happy holiday.

Selectman MacDonald: attended the basketball game in the new gym, it was a good game; wished everyone a happy holiday.

Chair Watson: attended the Santa ride, it was a good show.

OLD OR UNFINISHED BUSINESS

- Selectman Kastrinelis noted that the 46 Washington St, survey has been put on hold.

OTHER ITEMS NOT REASONABLY ANTICIPATED AT TIME OF POSTING

CORRESPONDENCE

- December 5, 2022, Board of Selectmen Meeting Minutes

ADJOURNMENT:

A motion was moved by Selectman Parenteau and seconded by Selectman Kastrinelis to adjourn the meeting. Voted: 5-0.

The next regularly scheduled meeting of the Board of Selectmen will be Tuesday, January 3, 2022, at 6:30PM.

Respectfully submitted,

Katherine T. Ingram

23-25 BILLS WARRANT BREAKDOWN:

Town:	\$ 212,493.49
W/S:	\$ 62,653.93
Payroll Withholding:	\$ 28,052.34
Health Insurance:	\$
Light Bills:	\$ 88,341.40
Grants & Revolving:	\$ 181,400.24
Chapter 90:	\$
Pentucket Assessment:	\$
Essex Tech Assessment:	\$
Whittier Assessment:	\$
Capital:	\$

Rebecca Oldham

From: Booking system <no-reply@grovelandma.com>
Sent: Monday, January 30, 2023 11:54 AM
To: Rebecca Oldham
Subject: You've received a new booking request!

You need to approve a new booking Washington Park - Major for: March 12, 2023 07:00 - September 1, 2023, September 4, 2023 - September 8, 2023, September 11, 2023 - September 15, 2023, September 18, 2023 - September 22, 2023, September 25, 2023 - September 29, 2023 19:00

Person detail information:

Start Time:07:00
End Time:19:00
Organization Name:Groveland Baseball League
Person in Charge:Mark Ringuette
Address:25 7 Star Rd
Town:Groveland
Zip Code:01834
Email:mark.ringuette@gmail.com
Phone:6178740543
How many games?:
How many players?:Approx 150 Players
How many hours?:

Details:

GBL utilizes all field time at Washington Park from March (weather pending) through September.

Games and practices are hosted at Washington Park.

We have thought in the past of requesting additional locations for practice time as the ball park gets booked to capacity and additional practice time was needed.

Our spring and summer season runs through July, and we maintain weekly practices till school starts.

We will approximately have 130-150 players again this year. This includes T-Ball through 6th grade.

GBL helps to maintain the fields at Washington Park including spring/fall clean up, in season mowing, trash pickup and general green up.

Currently a new booking is waiting for approval. Please visit the moderation panel https://grovelandma.com/wp-admin/admin.php?page=wpbc&view_mode=vm_listing&tab=actions&wh_booking_id=3.

Thank you, Town of Groveland, MA
<https://grovelandma.com>

Rebecca Oldham

From: Booking system <no-reply@grovelandma.com>
Sent: Monday, January 30, 2023 11:56 AM
To: Rebecca Oldham
Subject: You've received a new booking request!

You need to approve a new booking Washington Park - Minor for: March 1, 2023 07:00 - July 3, 2023, July 5, 2023 - September 1, 2023, September 4, 2023 - September 8, 2023, September 11, 2023 - September 15, 2023, September 18, 2023 - September 22, 2023, September 25, 2023 - September 29, 2023 19:00

Person detail information:

Start Time:07:00
End Time:19:00
Organization Name:Groveland Baseball League
Person in Charge:Mark Ringuette
Address:25 7 Star Rd
Town:Groveland
Zip Code:01834
Email:mark.ringuette@gmail.com
Phone:6178740543
How many games?:Many
How many players?:Approx 150
How many hours?:

Details:

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We will approximately have 130-150 players again this year. This includes T-Ball through 6th grade.

GBL helps to maintain the fields at Washington Park including spring/fall clean up, in season mowing, trash pickup and general green up.

Currently a new booking is waiting for approval. Please visit the moderation panel https://grovelandma.com/wp-admin/admin.php?page=wpbc&view_mode=vm_listing&tab=actions&wh_booking_id=4.

Thank you, Town of Groveland, MA
<https://grovelandma.com>

December 29, 2022

Michele E. Randazzo
mrandazzo@k-plaw.com

Hon. Edward Watson and
Members of the Select Board
Groveland Town Hall
183 Main Street
Groveland, MA 01834

Re: Determination and Consent Pursuant to Massachusetts Rules of Professional Conduct,
Rule 1.7 – Representation of Whittier Regional Vocational Technical School District

Dear Members of the Select Board:

The Whittier Regional Vocational Technical School District School has sought to retain KP Law as Special Counsel for certain legal services, including assistance with the upcoming School building project, contract and procurement work, and other legal services on an as-needed basis. Our office's simultaneous representation of the Town of Groveland as Town Counsel, and the School District on matters in which the Town may have an interest, raises concerns and obligations under the ethics rules for attorneys, which are addressed in this letter.

Our existing relationship with the Town of Groveland as well as our pending future relationship with the School District creates interests that require disclosure pursuant to the Rules of Professional Conduct governing members of the Massachusetts Bar, which mandate that we obtain the express permission of the Appointing Authority of each client before we can represent the other. The purpose of this letter is to make such disclosure and to request that you determine whether you will permit such representation. In addition, while the State Ethics Commission has determined that KP Law, P.C. and its individual attorneys are not "municipal employees" pursuant to the Conflict of Interest Law, we provide this letter to dispel any appearance of a conflict on the firm's behalf in this regard.

MULTIPLE REPRESENTATION DISCLOSURE

Under the above-referenced ethical rules, an attorney owes a duty of loyalty to each client. Moreover, an attorney cannot represent one client where such representation may materially limit their ability to represent another client, as this may present a conflict of interest. In such a situation, the attorney may only represent all clients where they reasonably believe that the representation of one client will not negatively impact the ability to represent another client, and where all clients have consented to such simultaneous representation, after consultation with the attorney. Here, KP Law serves as City Attorney for the City of Amesbury, City Solicitor for the City of Newburyport, Special Counsel for the City of Haverhill, Town Counsel for the Towns of Georgetown, Salisbury and West Newbury, and Special and/or Labor Counsel for the Towns of Merrimac, Ipswich and Rowley. We are seeking the consent of all of these cities and towns (as well as Georgetown) to our work with the School District, as described above, in this instance. For your reference, I have



Hon. Edward Watson and
Members of the Select Board
December 29, 2022
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enclosed a copy of the applicable ethical rule, Rule 1.7 of the Supreme Judicial Court's Rules of Professional Conduct.

Here, we expect that our immediate service to the School District will be to provide legal counsel and advice in connection with the pending school building project, which advice may include interpretation of the Regional School District Agreement, procurement advice, contract review and evaluation, identification of options for funding of this project and processes for approval of any associated debt, under the Agreement and/or under state law. Given that a school building project has obvious impacts upon the financial and educational interests of all members of the School District, please note that our advice and counsel in this regard will focus on what the law requires or permits. Ultimately, however, it will be for the School District to make the policy, administrative, and financial decisions associated with this project. Moreover, our work with the District generally as Special Counsel will aid the District's compliance with applicable laws and legal requirements, which has an indirect benefit to the District's member communities.

DETERMINATION

It is our belief that our position as Town Counsel for the Town of Groveland and our potential work for the School District as Special Counsel, for the purposes and under the conditions described in this letter, does not create a concurrent conflict of interest and will not affect the exercise of our independent professional judgment on behalf of either Groveland or the District. Based upon the information available to me at this point, I believe that the attorneys at KP Law can discharge our duties to both the Town and the School District, without any material limitation or adverse impact upon our ability to represent each client individually. We are not aware of any material conflicts between the Town and the District generally.

We routinely evaluate whether any specific request for legal advice or representation from one client has the potential to negatively impact our representation of another client. Should such a situation arise, we may be precluded from representing either the School District or the Town. Given the scope of anticipated services for the School District, I do not believe that this is likely to occur. It is, however, for you to determine whether the representation described herein will not impair the integrity of this firm's services to Groveland.

Accordingly, I request that you consent to our representation of both Groveland and the School District, as outlined above. Should you so consent, I ask that you sign the enclosed determination as required by the Rules of Professional Conduct. Please sign the two originals provided, return one copy to this office, and retain one copy for your records.



Hon. Edward Watson and
Members of the Select Board
December 29, 2022
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If there are any questions whatsoever, please do not hesitate to contact me.

Very truly yours,

A handwritten signature in blue ink, appearing to read "M. Randazzo", with a long horizontal flourish extending to the right.

Michele E. Randazzo

MER/bls

Enc.

844337/90001/0025

DETERMINATION

It is determined, pursuant to Rule 1.7 of the Massachusetts Rules of Professional Conduct, that Town of Groveland consents to KP Law, P.C. representing the Whittier Regional Vocational Technical School District as Special Counsel, as disclosed in a letter to the Town dated December 29, 2022, notwithstanding that KP Law, P.C. also serves as Town Counsel for the Town of Groveland.

TOWN OF GROVELAND,
By its Select Board

Dated: _____



School Committee Members

Christopher Markuns, Chairperson

Emily Dwyer, Vice Chairperson

Marie Felzani, Secretary

Wayne Adams

Lana Durocher

Julie King

Ashley McLaughlin

Christine Reading

Dena Trotta

Dr. Justin Bartholomew, Superintendent of Schools

Presented February 7, 2023

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FY23 District Staff

District Administration

Dr. Justin Bartholomew, Superintendent

Brent Conway, Asst. Superintendent

Dr. Michael Jarvis, Director of Student Services

Greg Labrecque, Business Manager

Principals

Jonathan Seymour, Pentucket Regional High School

Terrence Conant, Pentucket Regional Middle School

Emily Puteri, Page Elementary

James Day, Bagnall Elementary

Stephanie Dembro, Donaghue Elementary / Sweetsir Elementary

Administrative Staff

Catherine Page, MIS Director

Robert Danforth, Director of Facility Operations

Dan Thornton, Athletic Director

Assistant Principals

Brandon Bates, High School

Sabrina Simone, Middle School

Brenda Erhardt, Bagnall Elementary

Tara Ellis, Page Elementary

Krista Niles, Donaghue Elementary / Sweetsir Elementary

PENTUCKET REGIONAL SCHOOL DISTRICT

OFFICE OF THE SUPERINTENDENT

22 MAIN STREET

WEST NEWBURY, MASSACHUSETTS 01985-1897

TEL: (978) 363-2280 / FAX: (978) 363-1165



Justin Bartholomew, Ed.D.

Brent Conway

Greg A. Labrecque

Michael A. Jarvis, Ed.D.

Superintendent

Assistant Superintendent

Business Manager

Director of Student Services

February 2023

Dear Pentucket Regional School District Community,

The past year has been extraordinarily challenging for schools and homes. The rising costs of utilities and inflation have hit all of us hard. That fact combined with a failed override in May of 2022 and additional, unexpected mandated increases imposed on school districts by the Commonwealth have made Fiscal Year 2024 (FY24) incredibly challenging for our school system.

As our student population plateaus (we have had three consistent years and, for the first time, we have more students than the previous year), the drop of student population that used to be a financial benefit for us as we did not have to fill positions when educators retired, no longer exists. Our financial backdrop is not one that builds much confidence in where we are heading as a school district. Last year, due to the failed override, we were forced to cut 12 teaching positions, 9 athletic coaching positions (no more Freshmen or JV2 sports), and 3 paraeducator positions. Over the past five years, while our student population has decreased by 203 students, we have actually cut 34.1 classroom teachers. Predictably, this has a serious impact on the class sizes and the types of education programming we can provide. At the elementary level, in particular we see this with class sizes well above where they should be, particularly at the early elementary level.

While we have been seeing tremendous academic growth over the past four years, the question of whether or not this can continue is a valid one. The FY24 budget already shows a projected shortfall of around \$1,670,000. That shortfall is largely due to many of the factors that every single school district is going to have to address this fiscal year. If approved, the FY24 budget replaces the positions required to meet the needs of our students, though we will still have fewer teachers than we had prior to the failed override last year.

Simply put, this is a critical fiscal year. We are in a very deep financial hole, and while we have trimmed the shortfall from \$3,100,000 down to roughly \$1,670,000, we appreciate the serious impact second, consecutive failed override will have on the future of our students, communities, and school district.

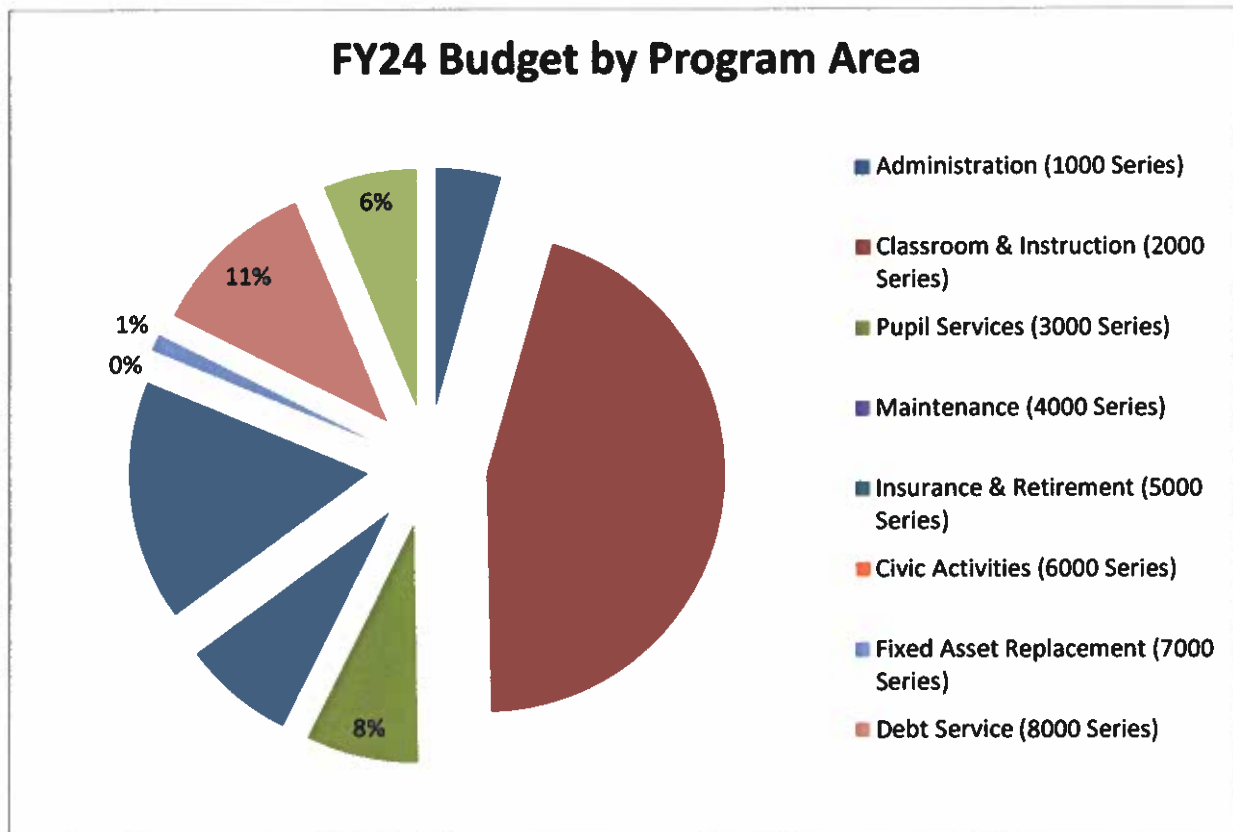
Sincerely,

Dr. Justin Bartholomew

Superintendent of Schools

Executive Summary

The Fiscal Year 2024 budget is \$50,320,089.99; an increase of \$2,474,089.99 or 5.17% more than the FY 2023 budget of \$47,846,000.00. Included in this total increase are new positions that the District requires to perform its core functions, specifically, increased Special Education Services, Curriculum Support, replacement of in-class educators removed from last years' budget, and a District Office personnel specific position. Additionally, no new contracts for any vendor or position union were negotiated or bid. Therefore, costs associated with personnel and large contracts are known. The larger problem for this budget cycle are the large utility increases and inflationary pressure on supplies and materials. With a projected 10% increase in supplies along with a 15% to 50% percent increase in electric and a 25% increase in heating fuel non-personnel costs are increasing at a rate not seen in recent memory. Revenue projections are estimated at \$48,641,744.13 in local, State, and excess and deficiency receipts. This leaves an operational deficit of \$1,678,345.86 to be closed before the district has a balanced budget. Please review the pie chart below that breaks out spending by function in the school budget:



As the chart shows, Pentucket's largest areas for spending are Instruction (45%) and Fixed Charges (16%) which includes insurance/retirement programs. Revenue projections are based on a \$60 per pupil increase in chapter 70 funding based on prior level student enrollment. Last year we received a one-time increase in our minimum to \$60 per student and we are hoping for a repeat of that funding. Funding for transportation reimbursement is estimated to be level funded based on actual FY 23 funding. That number is \$114,787.00 less than what was projected in the FY 23 budget. Medicaid Reimbursement is expected to increase from FY 2023 levels by \$25,000.00 and Interest Income is expected at \$20,000.00, an increase of \$10,000.00 based upon current FY 2023 estimates. Increased operational assessments for the three member towns total \$803,062.00, not including capital expenses. This is a 3% increase over FY 2023 assessments. Capital expenses are set to decrease \$14,646.45 due to new debt schedules updates. West Newbury taxpayers will see the benefits of this as student population drives this assessment and a decrease of \$119,027.44 will lower their capital costs. Excess and Deficiency funds are used for Stabilization and Other Post Employment Benefit transfers. Because the State revenues are not keeping pace, the funding for educational programs is becoming the burden of the local taxpayer, and in Massachusetts, that means property taxation.

Below is a 3-year trend of expenses in the school budget:

<u>Comparison of Per Pupil Expenditures</u>	<u>FY 22 Actuals</u>	<u>Per Pupil</u>	<u>FY 24 Proposed</u>	<u>Per Pupil</u>	<u>Inc/Dec %</u>
Administration (1000 Series)	\$1,699,588.16	\$762.49	\$2,261,466.61	\$1,012.29	24.85%
Classroom & Instruction (2000 Series)	\$21,328,255.05	\$9,568.53	\$23,261,047.47	\$10,412.29	8.31%
Pupil Services (3000 Series)	\$3,584,822.48	\$1,608.26	\$3,779,491.49	\$1,691.80	5.15%
Maintenance (4000 Series)	\$2,734,999.73	\$1,227.01	\$3,359,974.04	\$1,504.02	18.60%
Insurance and Retirement (5000 Series)	\$7,409,683.45	\$3,324.22	\$8,288,972.19	\$3,710.37	10.61%
Fixed Asset (7000 Series)	\$367,951.00	\$165.07	\$598,250.00	\$267.79	38.50%
Debt Service (8000 Series)	\$5,768,237.09	\$2,587.81	\$5,794,614.19	\$2,593.83	0.46%
Tuition (9000 Series)	\$3,090,540.16	\$1,386.51	\$2,976,274.00	\$1,332.26	-3.84%

As the detailed breakout shows, the administration increase reflects an average annual increase of 8.28%. However, this amount is increased for the three-year period because of the proposed technology upgrades and two administrative positions to be added in FY 2024. These new positions include a System-wide Curriculum support individual to ensure proper material is being taught to all

students at a consistent level. This individual currently exists in the District but is paid for with grant funds. These funds run out in FY 2025 so it is our wish to begin to transfer these 3 positions into the general budget over the next three years. A Director of Human Resources position for Central Office is also included. This individual is necessary as we experience many personnel issues with our staff of over 500 employees. No one in Central Office is completely trained in dealing with the many facets of personnel administration. Errors in dealing with personnel issues can be costly and this individual will ensure that no District funds have to be spent unnecessarily to cover mistakes. This increased administrative staffing is budgeted at \$189,556.25. Additionally, technology hardware and software increases for switching and access replacement at the schools to allow for connection reliability total \$304,500.00. Without these new costs, the Administration section would increase 3.83% or 1.26% per year on average. Classroom and Instruction increases are tied primarily to the replacement of new instructors that were cut from last years' budget due to the failed override votes. Maintenance increases are because of the inflationary cost adjustments to supplies along with severely increased utility charges. Insurance and Retirement is due to Health Insurance for employees and retirees with additional costs for Other Post Employment Benefit charges. Commonwealth of Massachusetts' Group Insurance Commission rates are targeted to increase at 6.00% next year. This is less than most insurance plans and continues to be a benefit to the District. The area of Pupil Services shows an increase due to transportation costs associated with Special Education and regular student bus costs. These contracts were publicly bid for Fiscal Year 2023 through Fiscal Year 2025 with an additional two years should the District find the rate to be advantageous. The Fixed Asset increase is a presented category in its seventh budget cycle, which places certified E and D funds in the budget for transfer into the District Stabilization fund. These funds are also listed as a revenue source so as not to increase the member Town assessments. Debt service costs are now steady, as the cost associated with the new building project have been fully borrowed. The Tuition increase is actually understated as shown because more funds are pulled from the rainy day circuit breaker account to help offset the increases for out placement special education costs. An additional \$283,796.00 has been allocated over the normal \$1,600,000 we allocated in the prior year budget cycle. In actual general fund dollars, the decrease from FY 2023 is approximately \$128,283.00. We were able to lower this budget section's needs only because we had a reduction in Out-of-District placement costs due to graduation and parent relocation. This coupled with the

Commonwealth of Massachusetts' reluctance to place the same restrictions we face under proposition 2 ½ by allowing out of district placements to increase their tuitions by greater amounts places further undue burdens on the District to cover these costs. In Fiscal Year 2024, these institutions have been granted a 14% increase. Even with increased circuit breaker funding, we will not see the return on this increase until Fiscal year 2025. However, the cost is in Fiscal Year 2024 which harms our overall budget presentation. In Fiscal Year 2021, the State had proposed paying up to 25% of the costs related to Special Education transportation but those funds would not have been realized until FY 2022. In the interim, the COVID-19 pandemic caused all aspects of the Student Opportunity Act to be delayed; however, these funds did begin to materialize in limited form during FY 2023.

The Superintendent presented a plan to the school committee to redistribute resources in the FY 2023 budget including but not limited to:

- ✓ Recalibrating staffing to reflect the effect of the new High School
- ✓ Updating curriculum materials for Science and Writing
- ✓ Providing additional custodial staff for the new High School
- ✓ Maintaining current course offerings and extracurricular activities

Of these initiatives, recalibrating staff and maintaining course offerings and extracurricular activities could not be realized because of the budget restrictions caused from the failed override. In FY 2024, this work continues as the administration and school committee work together to redefine the district goals, and set accountability measures to meet them. Because of shortfalls in special education staffing due to increased enrollment, the replacement of staff reduced from last year, and a Human Resources Director position, there are proposed personnel increases. Additionally, curriculum improvements will continue to be budget at \$160,000, which is the same amount as in FY 2023.

The administration will work closely with the School Committee, Staff, and the Community to determine priorities, and develop the FY 2024 Budget to reflect important education outcomes. Strong schools support strong communities, and our budget document reflects our commitment to our students, parents, and our member community residents.

The increased detail and transparency affords a clear view into the financial planning of the district. We look forward to your feedback and are open to answering your questions.

Pentucket Regional School District Fiscal Year 2024 School Operating Budget

After a difficult budget process last year when the Town requested overrides failed, Fiscal Year 2024 presents challenges as well. The cuts made to balance Fiscal Year 2023, along with additional staff hiring, need to be reinstated to support opportunities for improvement to the educational program. For the first time in recent memory, there are no union contracts subject to negotiation or large vendor contracts due for bid for Fiscal Year 2024. This gives us some cost certainty in very costly areas of the proposed spending plan. We are, however, still wrestling with how to show the large increases for utility costs that the State has granted National Grid. We have already been informed of 15% minimum increases in the locally provided electric service. The Governor's proposal is normally issued on the forth Thursday in January. This important first benchmark in the budget process will provide additional information on revenue and expenses for our decision-making going forward. This year, with a new Governor, they are allowed additional time and the expected release is March 2, 2023. This delay affects the School Committees decision making and creates a tight turnaround to produce the assessments to the Towns. This budget assumes normal student enrollment, which means we expect a strong increase continuing for students in the elementary grades. This budget includes one new general education classroom teacher for that purpose. At this time, curriculum development, a Human Resources Director, and several new positions tied to student needs are included as new initiatives in this budget. Additionally, the District seeks to reinstate the positions lost to last year's budget cuts as well as reinstating the athletic fee family cap. The increased athletic fees from Fiscal year 2023 will remain at this time. In addition, the cuts to 7th grade team building and 6th grade graduation shall also remain. Beginning in FY 2015 the district had to determine the direction of several key programs: school choice, the use of excess and deficiency, and the administrative structure of the district. With votes limiting additional school choice seats along with the elimination of E and D funds as a general fund revenue source, the district's operating budget will consist of known cost drivers and local revenue sources. Local and State revenues are very predictable at this time. The State is giving very little in the way of increases and the Towns have the ability to provide an additional 2.50% on tax increase plus whatever new growth they can certify. The State has supported local governments and School Districts as best they can through grants paid for on their own or as passed through Federal dollars. The Student Opportunity Act was partially implemented and the expected funds to help offset Special Education

transportation have begun to materialize in FY 2023. The State was able to give \$60.00 per pupil in Chapter 70 funds for FY 2023 and we are hopeful for that same amount again in FY 2024. Transportation aid was decreased in FY 2023 by \$114,787.00 over the amount that was budgeted due to action by the legislature.

Massachusetts depends on several sources of tax revenue, and supports local districts through a variety of programs and services. Income taxes are a major portion of the taxes Massachusetts collects. Although tax collections have recently increased, significantly enough to require mandatory tax refunds to its resident taxpayers, these funds have not been made available to smaller school districts, including Pentucket. We have been allotted funds that have to be used for specific purposes through the Federal government's ESSER relief programs. There have been three allotments of these funds as of now. All of the first two allotments have been spend on personal protective equipment such as masks and hand sanitizer, educational access equipment such as internet hot spots and chromebooks, and additional curriculum staff to assist special education students to keep from regressing in their education.

Comparing data with previous data reported shows Massachusetts is gaining jobs lost due to the pandemic. Reviewing the data from November 2021 to December 2022, Massachusetts unemployment went from 4.8% to 3.2%. Essex County is now at 3.4% from its November 2021 rate of 5.4%, showing a major decrease in unemployment but still exceeding the State average.

For reference for the reader, the three member town rates are as follows: Groveland's unemployment was 2.4% in November 2021 and is 2.3% in December 2022; West Newbury was 3.9% in November 2021 and is now 2.2%; and Merrimac was 2.8% in November 2021 and is still 2.8% according to the Labor and workforce development department at www.mass.gov/lwd. Unemployment has decreased for all of our member communities, except Merrimac, which holds steady, in the last year, and they continue to perform better than the State or County. In spite of these low unemployment numbers we continue to have problems filling many of our needed positions such as custodial, food service, substitutes, and para-educators.

Special Education has been a tough review for this budget cycle. The District has seen cost decreases due to lessened out-of-District student placements because of residents moving out of the District or reaching the age of 22. The State has also allowed out of district schools to increase their rates by 14% for Fiscal Year

2024. We are also going to have to catch up on many student IEP services that were lost due to COVID-19 issues. With uncertainty around additional slot needs and student services, we have decided to budget Special Education services with additional circuit breaker funds equal to what was received in Fiscal Year 2023. Should other factors such as increased enrollment or Circuit Breaker funding reductions occur then budget adjustments will need to be made.

With the State continuing to face increased expenditures for Medicaid programs and children's services through the Department of Children and Families the district will not budget for any significant increases in State aid for the following fiscal year. Due to this, we are proposing our budget with a \$60.00 per pupil increase in Chapter 70 State aid, the same as this year.

The process of developing the Fiscal Year 2024 budget starts by determining the revenues available for the school department. In Massachusetts, cities and towns are limited to 2.5% taxation year over year (not counting excess levy limit appropriations), unless an override is passed. To begin the process of creating a sustainable budget process, the district cannot count on operational overrides, and must work within the revenue available when possible. In this budget proposal, the district is requesting towns to increase their operational assessment by 3.00% to help fund the schools operating budget, and to continue to fund their portions of agreed upon capital projects with a combined increase of \$788,415.55. This increase is the normal request based upon what can be expected under proposition 2 ½, however to fully fund the budget we would need to ask for an increase of \$2,466,761.41. The combined total percentage increase over the approved amounts in Fiscal Year 2023 would be 5.15%.

Below is a chart that shows the major revenue components of the operating budget.

<u>Revenue Source</u>	<u>FY21 Actual</u>	<u>FY22 Actual</u>	<u>FY23 Estimate</u>	<u>FY 24 Estimate</u>
Chapter 70	\$12,438,120.00	\$13,250,162.00	\$13,307,662.00	\$13,440,212.00
Transportation	\$830,324.00	\$737,370.00	\$756,593.00	\$641,806.00
Medicaid Reimbursement	\$138,288.21	\$311,093.81	\$100,000.00	\$100,000.00
Interest Income	\$9,980.34	\$10,411.15	\$10,000.00	\$10,000.00
Misc. Receipts	\$179,451.39	\$53,180.82	\$5,000.00	\$5,000.00
E&D	\$667,951.00	\$698,871.00	\$1,178,789.00	\$1,098,250.00
Treasury Subsidy	\$0.00	\$29,148.14	\$56,895.00	\$46,999.58
West Newbury Operating Assessment	\$7,387,515.00	\$7,242,985.00	\$7,408,673.00	\$7,630,933.00
West Newbury Capital	\$1,212,005.00	\$1,689,894.00	\$1,718,060.00	\$1,599,032.56
Groveland Operating Assessment	\$9,577,507.00	\$10,079,119.00	\$10,192,767.00	\$10,498,550.00
Groveland Capital	\$1,472,758.00	\$2,245,566.00	\$2,198,911.00	\$2,250,853.02
Merrimac Operating Assessment	\$8,491,105.00	\$8,902,686.00	\$9,167,301.00	\$9,442,320.00
Merrimac Capital	\$1,072,528.00	\$1,766,073.00	\$1,745,349.00	\$1,797,787.97
Subtotal Operating Revenues	\$43,477,532.94	\$47,016,559.92	\$47,846,000.00	\$48,561,744.13
Projected / Actual FY Budget	\$42,298,744.29	\$45,984,077.12	\$47,846,000.00	\$51,338,455.39
Surplus / (Deficit):	\$1,178,788.65	\$1,032,482.80	\$0.00	(\$2,776,711.26)

Another funding issue schools have is the fact that the increases provided by the State do not keep up with the educational and fiscal mandates set forth by the Commonwealth. Massachusetts spends and budgets educational dollars below the national average based on its ability to pay. It ranks near the bottom third of its percentage in regards to the State economy when compared to the other 50 States. Ironically, they hold our member Towns ability to pay against us when increasing Chapter 70 aid or in determining the net minimum spending requirements of each Town when we perform our legally mandated assessments under Massachusetts General Law. The legislature is currently reviewing how it funds education along with a change in how it allocates its Chapter 70 funding but at this time, the results of these potential changes are unknown. In FY 2021, the legislature enacted the Student Opportunity Act, which greatly increased school funding but the program, when fully implemented, appears to only pass significant dollar increases to the State's larger cities while putting Pentucket and other smaller systems in a hold harmless category where only \$60 per year per student increases can be expected.

What this means for school districts is that local revenues are forced to make up for these gaps in State and federal funding. (A majority comes directly from property taxes assessed at the local level). However, understanding how our revenues work creates a clear disconnect between the two forces. Our expenses rarely increase less than 2.5%, but our municipal revenue is tied by law to a 2.5% increase. If tax revenues can increase by 2.5%, and if any of our expenses increase by more than 2.5% we automatically have an operational deficit in that account. The Commonwealth has chosen to not make up the difference in that gap so choices on where to spend our education dollars, after mandated special education and transportation costs, become the task of the Pentucket School Committee. In years past, we have limited payroll growth to 2.50%, however the current contracts with all our unions have renewed salary grids and for the Pentucket Association of Teachers members it now allows for both lateral and horizontal moves on that grid. The cost of living adjustment to the PAT grid is 2%. Because all union contracts are current, the employment costs in this budget are known with a great deal of certainty.

The combined year over year expected revenue change of \$795,744.13 represents a revenue increase of 1.66% overall, leaving an operation deficit with our expenditures scheduled at 5.17% increase. This percentage and amount are artificially decreased due to slightly less funding being allocated from E and D over FY 2023. If this difference is removed from the projection, then the revenue increase would be \$876,283.13 representing a 1.83% increase for the general fund. We are anticipating a minimal increase in State aid in FY 2024 totaling \$132,550.00. This increase is based on our understanding that we will only receive a \$60.00 per pupil increase in Chapter 70 aid. It also assumes the State will hold educational facilities harmless for their student population decreases as it relates to regional transportation aid after ridership percentages decreased when schools were operating on a hybrid model where most children attended in person two days a week. This budget projection overall is accurate for what we now know and expect. Excess and Deficiency (E&D) funds are budgeted for FY 2024 to fund stabilization and other post-employment benefit deposits. In agreement with our auditors, and with a new School Committee Policy on the use of E&D, these funds will no longer be budgeted as an ongoing cost general fund revenue source. This was waived by the School Committee for Fiscal Year 2023 and \$250,000.00 was allocated to reduce the spending cuts and help save some much needed staff and programs.

After reviewing these revenue estimates, the District then proceeds to estimate costs for the next fiscal year based on known expenses. These are employment contracts, spending on educational supplies, and the cost of ongoing service contracts with providers. In determining the redesign and restructuring in FY 2014 and FY 2015, the superintendent, school committee, and leadership team prioritized the greatest needs of the district while keeping in mind the current fiscal reality. As of the time of this presentation, major cost drivers, such as special education placements, are based on projected current students and not including any potential student move-ins or pre-school additions. The district staff came together and worked to create a more sustainable plan for insurance in Fiscal Year 2017 that led to savings over the normal expected increases for employee and retiree health insurance. That agreement was placed in permanent status during contract negotiations for FY 2021 and will remain in place as long as both parties do not agree to terminate.

GIC health insurance plan rates are not projected to be finalized until late-February so we are budgeting using a GIC provided estimate of 6% for Fiscal Year 2024 at this time. The budget includes actual salaries for all union represented employees as all unions have an approved contract at this time. The District has no major vendor contracts out for bid during Fiscal Year 2024. Regular and Special Education transportation costs are based on contracted rates with all current routes as they are now.

Next year, Pentucket expects the operating budget to rise by \$2,474,089.99, a 5.17% increase. The majority of this increase is due to new union contracts, new positions, utility and transportation increases. This increase is calculated after the District has included E and D funds and as a revenue and cost as it is self-funded either through State approved certifications. Without these adjustments to operating funds, the general fund increase would be \$2,643,550.99 or 5.52%.

This means our FY 2024 operational budget, which is inclusive of labor, service and supplies, special education, debt service, and stabilization offsets would be \$50,150,628.99 without the new adjustments.

If local growth continues to expand, it can help by providing relief to the school district to fund their operational costs if the towns can afford to increase the operational assessments. Additional growth in each member town can assist the district in increasing the operational costs above 2.5%, but each town has different growth depending on the community's ability to maintain new

residential, commercial or industrial construction, and this revenue cannot be counted on yearly. Although this budget does not reflect any new growth, as towns generally do not have this figure early in the budget cycle, it is asking for an overall assessment increase of 3.00%.

The chart below represents a history of State aid that Pentucket has received through the period of Fiscal Year 2019 to present.

Category	2023	2022	2021	2020	2019
Estimated Receipts:					
General School Aid	\$13,385,162	\$13,250,162	\$13,182,092	\$13,182,092	\$13,111,292
Transportation of Pupils	\$641,806	\$756,593	\$654,897	\$610,182	\$582,207
Charter Tuition Reimb.	\$158,706	\$25,326	\$119,310	\$52,100	\$21,432
School Choice Receiving Tuition	\$90,000	\$163,692	\$146,851	\$394,360	\$462,987
Other	\$0	\$0	\$0	\$0	\$0
Total Estimated Receipts:	\$14,275,674	\$14,195,773	\$14,103,150	\$14,238,734	\$14,177,918
Estimated Charges:					
Special Education	\$1,329	\$0	\$0	\$0	\$5,047
Charter School Sending Tuition	\$336,834	\$409,368	\$497,217	\$371,942	\$334,416
School Choice Sending Tuition	\$595,064	\$289,191	\$280,210	\$254,893	\$183,536
Total Estimated Charges:	\$933,227	\$698,559	\$777,427	\$626,835	\$522,999
Receipts Net of Charges	\$13,342,447	\$13,497,214	\$13,325,723	\$13,611,899	\$13,654,919

As the chart above shows, State Chapter 70 General School aid to Pentucket has increased 2.05%, an average of .51% per year, since Fiscal Year 2019. This is clearly not enough to support their percentage growth of a normal 2.5% growth budget. What this has done has pushed more of the burden onto local taxpayers though property taxes.

If we isolate Chapter 70 funding (named for the section of Massachusetts General Law it originates from) to review the history, this fact becomes more apparent. Below is a chart that shows the historical funding for Chapter 70, as well as the % of Net School Spending. (NSS is all school spending subtracting *transportation, debt service, civic activities, crossing guards, and capital equipment*)

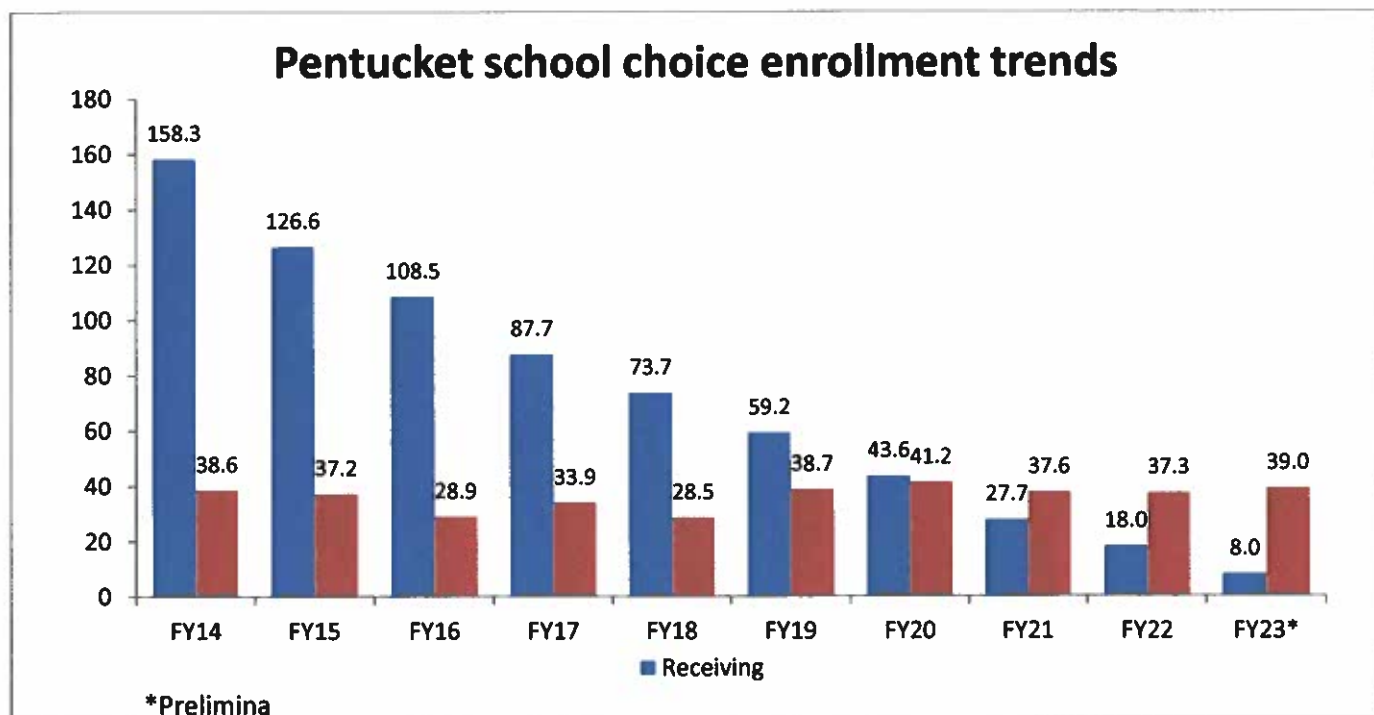
Year	State Aid	Enrollment	% of NSS
FY 11	\$12,454,267	3055	42.1%
FY 12	\$12,521,127	2947	41.3%
FY 13	\$12,635,127	2942	39.9%
FY 14	\$12,703,677	2841	39.7%
FY 15	\$12,770,527	2721	38.4%
FY 16	\$12,834,852	2599	38.4%
FY 17	\$12,968,282	2510	39.0%
FY 18	\$13,040,102	2477	37.2%
FY 19	\$13,111,292	2454	35.2%
FY 20	\$13,182,092	2405	36.2%
FY 21	\$13,182,092	2229	34.8%
FY 22	\$13,250,162	2223	34.1%
FY 23	\$13,385,162	2234	34.6%

NSS is all spending subtracting transportation, debt service,
civic activities, crossing guards and capital equipment

In Fiscal Year 2011, Chapter 70 paid for 42.1% of Pentucket's net school spending. In Fiscal Year 2023, it only paid for 34.6%. As we described above, this is clearly increasing the towns funding percentage of the operational budget for the school district.

What the chart below also clearly shows is that Pentucket had attempted to limit the local increases by opening up more slots for school choice prior to Fiscal Year 2014 when the School Committee voted to freeze school choice slots.

FY	Receiving		Sending	
	FTE Pupils	Tuition	FTE Pupils	Tuition
1996	181.3	629,254	49.6	193,077
1997	157.2	548,120	43.8	186,038
1998	127.7	470,455	44.0	214,407
1999	102.4	429,280	40.7	194,415
2000	77.4	327,734	53.9	245,527
2001	84.5	372,842	40.1	192,666
2002	74.4	336,689	55.1	257,207
2003	49.7	217,881	46.9	236,315
2004	68.9	360,861	39.3	215,955
2005	92.1	474,296	34.7	170,504
2006	92.1	467,093	31.9	205,372
2007	87.9	565,895	45.1	257,415
2008	92.6	560,630	47.2	264,941
2009	103.5	650,269	45.6	256,068
2010	129.0	763,345	45.3	246,379
2011	147.1	862,619	41.4	252,304
2012	155.8	847,853	45.2	285,812
2013	177.3	955,807	43.1	273,569
2014	158.3	901,137	38.6	242,235
2015	126.6	672,571	37.2	234,882
2016	108.5	599,768	28.9	184,532
2017	87.7	518,198	33.9	203,152
2018	73.7	462,987	28.5	162,369
2019	59.2	394,360	38.7	244,431
2020	43.6	305,647	41.2	332,668
2021	28.0	146,851	40.0	280,210
2022	18.0	90,000	35.0	228,810
2023	8.0	40,000	39.0	273,101



By adopting so many school choice students, the district had relied on the choice funding as a major part of our revenue stream for the future. This was both risky and unsustainable over time, and this year will show that School Choice receipts paying for expenses is a gamble each year that district can hardly afford to play. This year, the operating budget will need to assume over \$30,000.00 in costs due to the choice account not generating enough revenue to cover these previously budgeted expenses. Additionally, we have now reached the point where choice out students exceed choice in students. Our District choice out students now cost us \$195,000 annually. We graduated our largest remaining class after the 2021-2022 school year, and at the conclusion of the 2022-2023 school year, we will be down to our last 3 school choice students. At this point we have effectively eased all lost revenue into the system and with the outgoing choice students holding steady and the cost included within the operating budget this area of budget concern will no longer effect ongoing operations in regards to budget preparation.

The information below offers a glimpse as how this loss of State aid is pushing the burden of funding an appropriate and free education for all students onto local taxpayers. This spending also includes assessments to the towns for Whittier Technical and North Shore Vocational Technical.

Education Spending as a Percentage of Budget

Year	Groveland		Merrimac		West Newbury	
	\$ of total	% of total	\$ of total	% of total	\$ of total	% of total
2023	\$13,552,405	63.8%	\$11,974,175	60.0%	\$9,043,356	52.1%
2022	\$13,150,704	64.5%	\$11,647,715	61.4%	\$8,850,363	52.6%
2021	\$12,050,265	63.6%	\$10,634,568	60.3%	\$8,831,545	53.4%
2020	\$10,821,891	62.1%	\$9,480,724	60.2%	\$8,246,189	51.5%
2019	\$10,654,932	63.1%	\$9,189,854	61.2%	\$8,074,422	53.9%

As the District has been able to control recent costs mainly due to employment contracts, health insurance, and staffing numbers, the percentage of municipal spending has decreased slightly but is still well above of what nearby cities and towns spend as a percentage of their overall budgets for two of our three members. This does not mean actual dollars though, as most local communities pay more per pupil towards their school budgets than our member Towns do. The recent increase from 2020 to 2021, and 2021 to 2022, is because of the new construction debt exclusion, which does not take away from community operating budgets. At this point, with new union contracts, new transportation contracts, and additional student populations at the elementary schools the District budget will need to begin a reversal of the recent downward trends in funding we have been experiencing.

To review the current member town demographics, we can use census data as well as current surveys from the labor and workforce development agency. Below is a table showing median household income and age for the member towns, Essex County, and Massachusetts for the most recent data submitted through December of 2021.

<u>Location</u>	<u>Median Income</u>	<u>Median Average Age</u>
Massachusetts	\$89,645	39.9 years
Essex County	\$87,433	40.9 years
Groveland	\$111,056	41.8 years
Merrimac	\$79,909	48.5 years
West Newbury	\$151,500	49.5 years

In two member towns, income is higher than the Massachusetts and Essex County average. Merrimac has been lagging in wage growth over the past year and now sits below the both Massachusetts and Essex County median income but the other two Towns remain solidly above that average. Along with higher annual

earnings you usually find a population with a higher average age and this is also the case as all our member communities have a much higher median average age than both Essex county and Massachusetts as a whole.

All three member towns also saw population increases in the most recent 10 years' census covering the period 2010-2020 with Groveland increasing its total population 4.53%, Merrimac 6.07%, and West Newbury 6.25%. During the same time period Essex County saw an increase of 8.83% while Massachusetts saw an increase of 7.36%.

The table below shows the increases in population since 2010 based on the 2022 estimated populations.

<u>Year</u>	<u>Groveland</u>	<u>Merrimac</u>	<u>West Newbury</u>	<u>Essex County</u>	<u>Massachusetts</u>
2022 (Est.)	6,815	6,926	4,688	807,074	6,984,723
2020 (Census)	6,752	6,723	4,500	808,829	7,029,917
2010 (Census)	6,459	6,338	4,235	743,159	6,547,629
% Change	5.51%	9.28%	10.70%	8.60%	6.68%

As you can see, the member communities, other than Groveland, grew at a greater rate than Massachusetts and Essex County over the period covering 2010 to 2022. However, in the period post census 2020 all member Towns saw population increases while Massachusetts and Essex County both saw population decreases. While a host of factors may be used to explain this, available land for new construction, along with a relatively safe environment as it pertains to criminal activity, and a desirable school district should place the Town's in high demand. Additionally, the new High School is most certainly a draw for families with children looking to relocate from their current Towns.

Per pupil spending is not an indicator of performance in schools, but is an indicator of how Pentucket chooses to expend its educational resources as a comparison to the State average for all districts. Below is a chart showing Pentucket's per pupil expenditures compared to the State averages.

**Pentucket Regional School District
Per Pupil Expenditures
FY 21 End of Year Financial Reporting**

	Total Expenditures All Funds	Fuction As Percentage Of Total	Expend- Expenditure Per Pupil	State Average Per Pupil
Administration	\$1,262,776.98	3.00%	\$537.97	\$632.37
Instructional Leadership	\$2,348,098.08	5.58%	\$1,000.34	\$1,232.42
Classroom and Specialist Teachers	\$15,444,435.92	36.69%	\$6,579.66	\$7,185.22
Other Teaching Services	\$3,903,207.81	9.27%	\$1,662.85	\$1,555.49
Professional Development	\$144,711.05	0.34%	\$61.65	\$181.33
Instructional Materials, Equipment and Tech.	\$947,816.27	2.25%	\$403.79	\$762.50
Guidance, Counseling and Testing	\$1,208,413.51	2.87%	\$514.81	\$626.06
Pupil Services	\$3,442,338.92	8.18%	\$1,466.51	\$1,619.14
Operations and Maintenance	\$3,013,721.94	7.16%	\$1,283.91	\$1,500.25
Insurance, Retirement Programs and Other	\$7,159,405.84	17.01%	\$3,050.06	\$3,261.39
Payments To Out-Of-District Schools	\$3,216,786.87	7.64%	\$1,370.42	\$557.24
Total Expenditures	\$42,091,713.18	100%	\$17,931.97	\$19,113.41

Pentucket spends \$1,181.44 less per pupil than the State average on education. Using this data as a comparison only, based on 2,234 pupils at the time of this reporting Pentucket is spending \$2.64 million dollars less than the State average.

The average spending of the Essex County Districts listed below is \$18,800.55. Pentucket is 4.62% below that average.

<u>Town/City</u>	<u>FY21 Per Pupil Spending</u>	<u>Town/City</u>	<u>FY21 Per Pupil Spending</u>
Masconomet	\$22,151.29	Saugus	\$18,320.35
Whittier	\$21,641.88	Newburyport	\$18,008.45
Andover	\$20,941.36	Pentucket	\$17,931.97
Triton	\$20,857.87	Georgetown	\$17,847.87
Ipswich	\$20,686.90	Lynnfield	\$17,558.54
Hamilton-Wenham	\$20,544.67	Lawrence	\$17,329.75
Gloucester	\$20,131.02	Haverhill	\$16,705.23
Amesbury	\$19,883.64	Peabody	\$16,188.62
Swampscott	\$18,977.66	North Andover	\$16,052.29
Danvers	\$18,348.72	Methuen	\$15,902.93

Since FY 2010, when our student population totaled 3280, there has been a decline in enrollment of 46.82% to 2234 in October of 2022. More recently, the

enrollment decline has been 16.34% from FY 2015, when the enrollment totaled 2599 to FY 2023. This coincided with the lower birth rates in the member communities, slowed building construction during the 2010 to 2015 period, the freezing of school choice slots, and an aggressive effort to ensure that residency for students is restricted to our member communities. A much larger adjustment in this calculation came for FY 2021 with many students leaving for home schooling or attending private school due to the COVID-19 protocols enacted by the District in accordance with State guidelines. Some parents did not feel safe sending their children to school at all and some wanted their children in school every day. These sentiments led to nearly 200 expected enrolled students to leave the District. Over the time period of FY 2017-FY 2023, Pentucket has reduced staff by 10.48% overall, from 377.3 full time equivalent positions to 341.50. Staff capacities during this time were used to maintain class sizes and increase special education related teaching and support positions. However, many secondary offerings were reduced for students. As student populations show steady improvement, especially at the early elementary age level, the FY 2024 budget proposes the addition of several new positions and the reinstatement of last year's staff reductions to better serve our students.

Now that we have reviewed the sources of information that assist in informing the community on how our revenue and expenditures affect the operating budget, we should review how decision making at the School Committee, Administrative, and Staff levels are helping us define how we spend public funds on our school district.

The district has set forth initiatives that will assist us in creating an excellent education system. The initiatives in Section 1 are the basis for decision making with education funding for the district. Decisions around staffing, redistribution of education resources and reductions of current programs revolve around how to bring Pentucket to the next level of performance and sustainability for the future. The District Strategic Plan for 2022-2026 is included as an attachment to the end of this section.

District Contact Page**School Policy, Administration, and MCAS Data:**

Superintendent of Schools	Justin Bartholomew Ed.D	978-363-2280
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General Curriculum Questions and Human Resources:

Asst. Superintendent of Schools	Brent Conway	978-363-2280
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Special Education Programming, Guidance, Nursing and other Student Services:

Dir. of Intensive Student Support Services	Michael Jarvis Ed.D	978-363-2280
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Financial, Budget and Auditing:

Business Administrator	Greg Labrecque	978-363-2280
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Operations, Maintenance, and Building Rental:

Director of Operations	Robert Danforth	978-363-2280
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Information Systems and Technology

MIS Director	Catherine Page	978-363-2280
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Pentucket High School

Principal	Jonathan Seymour	978-363-5507
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Pentucket Middle School

Principal	Terrence Conant	978-363-2957
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Page Elementary School

Principal	Emily Puteri	978-363-2671
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Bagnall Elementary School

Principal	James Day	978-372-8856
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Donaghue Elementary School

Principal	Stephanie Dembro	978-346-8921
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Sweetsir Elementary School

Principal	Stephanie Dembro	978-346-8319
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*****If you do not see the department you are looking for, please call the district office for information: 978-363-2280*****

Next Pages: District Strategic Priorities and Capacity Building Plan; Revenue Sources / Line Item Budget; Student Enrollment; Revolving Acct. Support Schedules; Maintenance Costs and Capital Requests



Pentucket Regional School District

Strategic Plan 2022-2026

MISSION

The Pentucket Regional School District seeks to inspire its students with a love of learning and to enable them to develop their academic potential and individual talents in an atmosphere that cultivates independent thinking. We will prepare our students to develop respect for others and to be responsible citizens of a global society.

Objectives	Priorities
1. Protocols & Procedures: PRSD will establish and document defined protocols and procedures that will enable all students and employees to work efficiently and, as a result, increase the time spent focusing on learning.	<p><u>1.1 Early in the school year, all students will understand the protocols and procedures for the following:</u></p> <ul style="list-style-type: none"> a. <u>Grading</u> b. <u>Bullying/Harassment</u> c. <u>Safety</u> d. <u>Discipline</u> <p><u>1.2 Parents/Guardians will understand how their child(ren) are being assessed by their teachers.</u></p> <p><u>1.3 Parents/Guardians have a place to go to on a website or a person to call that identifies the correct person they need to speak to regarding a specific topic they want to address.</u></p> <p><u>1.4 Students will have support in working on post-secondary plans with professional student support personnel. The same personnel will provide opportunities for students to apply for various scholarships.</u></p>
2. Wellness: PRSD will prioritize the mental, social, and physical well-being of students and staff, particularly given the changing needs of our children.	<p><u>2.1 Mental health and social and emotional learning (SEL) will be priorities of the work done to support the well-being of our students.</u></p> <p><u>2.2 The district and schools will make every effort to increase the number of extra-curricular opportunities for students.</u></p> <p><u>2.3 Students in grades K-8 will have an increased number of opportunities to participate in intramural programs including the potential of a new middle school athletics program.</u></p>
3. Curriculum: PRSD will ensure that all students are part of a creative and rigorous academic program that is developed, delivered, and adapted based on data. Students and staff will have the support they need in order to be successful.	<p><u>3.1 The curriculum that is developed and delivered will be adapted for different learning styles and abilities.</u></p> <p><u>3.2 Curriculum will be developed collaboratively or reviewed by special education professionals to ensure students with special needs are supported in mastering the curriculum.</u></p> <p><u>3.3 Schools will ensure that there is a consistent grading philosophy.</u></p> <p><u>3.4 Diversity, Equity, and Inclusion will be incorporated within lessons whenever/wherever possible.</u></p>

4. Communication:

PRSD will emphasize communication as a mechanism to bring schools, families, and the Pentucket community closer together to ensure stakeholders understand what is happening in the district.

- 4.1 When it comes to communicating out general information or essential information about the school or district, the following forms of communication will be used: text messaging, email, and phone calls.
- 4.2 Communications from the school or classroom to the parent/guardian will be done so via phone, email, or in-person meeting. A phone call/virtual call or in-person meeting is the preferred method between the classroom/school and the home when a discussion needs to be held regarding a student.

5. Facilities & Technology:

PRSD will continue to work closely with necessary personnel to ensure that all facilities are properly maintained.

PRSD will prioritize the utilization of technology in the schools by students and all instructional personnel.

- 5.1 Address the capital needs of the elementary schools.
- 5.2 School grounds and facilities will be clean and inviting.
- 5.3 Provide and optimize the technology in classrooms to support student learning.
- 5.4 Students/Staff will have proper/adequate technology support when issues arrive.
- 5.5 All students and classroom employees will have access to a mobile device so they can work at home or in a different classroom/building.

FISCAL YEAR 2024 REVENUE PROJECTIONS

<u>Revenue Source</u>	<u>FY20 Actual</u>	<u>FY21 Actual</u>	<u>FY22 Actual</u>	<u>FY23 Estimate</u>	<u>FY 24 Estimate</u>	<u>FY 22 to FY 23 Difference</u>
Chapter 70						
Transportation	\$13,182,092.00	\$12,438,120.00	\$13,250,162.00	\$13,307,662.00	\$13,440,212.00	\$ 132,550.00
Medicaid Reimbursement	\$610,182.00	\$830,324.00	\$737,370.00	\$756,593.00	\$641,806.00	\$ (114,787.00)
Interest Income	\$100,000.00	\$138,288.21	\$311,093.81	\$100,000.00	\$125,000.00	\$ 25,000.00
Misc. Receipts	\$10,000.00	\$9,980.34	\$10,411.15	\$10,000.00	\$50,000.00	\$ 40,000.00
E&D	\$5,000.00	\$179,451.39	\$53,180.82	\$5,000.00	\$20,000.00	\$ 15,000.00
Treasury Subsidy	\$659,266.00	\$667,951.00	\$698,871.00	\$1,178,789.00	\$1,098,250.00	\$ (80,539.00)
West Newbury Operating Assessment	\$95,598.00	\$0.00	\$29,148.14	\$56,895.00	\$46,999.58	\$ (9,895.42)
West Newbury Capital	\$7,372,813.00	\$7,387,515.00	\$7,242,985.00	\$7,408,673.00	\$7,630,933.00	\$ 222,260.00
Groveland Operating Assessment	\$567,765.00	\$1,212,005.00	\$1,689,894.00	\$1,718,060.00	\$1,599,032.56	\$ (119,027.44)
Groveland Capital	\$9,313,740.00	\$9,577,507.00	\$10,079,119.00	\$10,192,767.00	\$10,498,550.00	\$ 305,783.00
Merrimac Operating Assessment	\$550,761.00	\$1,472,758.00	\$2,245,566.00	\$2,198,911.00	\$2,250,853.02	\$ 51,942.02
Merrimac Capital	\$8,134,985.00	\$8,491,105.00	\$8,902,686.00	\$9,167,301.00	\$9,442,320.00	\$ 275,019.00
	\$206,428.00	\$1,072,528.00	\$1,766,073.00	\$1,745,349.00	\$1,797,787.97	\$ 52,438.97
Subtotal Operating Revenues	\$40,808,630.00	\$43,477,532.94	\$47,016,559.92	\$47,846,000.00	\$48,641,744.13	\$ 795,744.13
Projected / Actual FY Budget	\$40,423,385.16	\$42,298,744.29	\$45,984,077.12	\$47,846,000.00	\$50,320,089.99	
Surplus / (Deficit):	\$385,244.84	\$1,178,788.65	\$1,032,482.80	\$0.00	(\$1,678,345.86)	

Line	Description	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
1	Salary School Comm Secretary	\$4,000.00	\$3,500.00	(\$500.00)	-12.50%
2	School Comm Supplies & Materials	\$1,200.00	\$1,200.00	\$0.00	0.00%
3	School Comm Membership Dues/Conference Fees	\$8,500.00	\$8,500.00	\$0.00	0.00%
4	School Comm Travel & Accommodations	\$4,400.00	\$4,400.00	\$0.00	0.00%
5	Salary Treasurer	\$23,964.00	\$24,563.10	\$599.10	2.50%
6	CONTRACT SERVICE	\$600.00	\$600.00	\$0.00	0.00%
7	Travel	\$900.00	\$900.00	\$0.00	0.00%
8	Salary Superintendent	\$187,648.20	\$192,339.40	\$4,691.20	2.50%
9	Salary Supt Admin Assistant	\$92,137.04	\$94,440.46	\$2,303.42	2.50%
10	Contract Services Supt Office	\$60,000.00	\$60,000.00	\$0.00	0.00%
11	ADVERTISING SUPT OFF	\$5,500.00	\$4,000.00	(\$1,500.00)	-27.27%
12	Supplies & Materials Supt Office	\$8,000.00	\$8,000.00	\$0.00	0.00%
13	COPIER SUPPLIES	\$4,200.00	\$4,200.00	\$0.00	0.00%
14	Supt. Office - Copier Lease	\$8,215.00	\$9,000.00	\$785.00	9.56%
15	POSTAGE SUPT OFFICE	\$6,000.00	\$6,000.00	\$0.00	0.00%
16	Printing Supt Office	\$2,000.00	\$2,000.00	\$0.00	0.00%
17	Travel & Accommodations Supt Office	\$1,000.00	\$1,000.00	\$0.00	0.00%
18	Salary Asst Superintendent	\$160,053.27	\$164,054.60	\$4,001.33	2.50%
19	Director of Human Resources	\$0.00	\$95,000.00	\$95,000.00	#DIV/0!
20	Salary Business & Finance Manager	\$160,053.27	\$164,054.60	\$4,001.33	2.50%
21	Salary Business Office Bookkeepers	\$187,837.46	\$171,987.82	(\$15,849.64)	-8.44%
22	Audit Costs	\$49,000.00	\$49,000.00	\$0.00	0.00%
23	Salaries-HR & PR Benefits Admin	\$63,900.00	\$60,167.50	(\$3,732.50)	-5.84%
24	Legal Services SPED	\$40,000.00	\$40,000.00	\$0.00	0.00%
25	Salary MIS Department	\$40,000.00	\$40,000.00	\$0.00	0.00%
26	Stipends - Webmaster	\$468,337.60	\$458,997.68	(\$9,339.92)	-1.99%
27	MIS Contract Service	\$3,311.45	\$3,311.45	\$0.00	0.00%
28	Software	\$20,000.00	\$20,000.00	\$0.00	0.00%
29	MIS Supplies	\$140,000.00	\$180,000.00	\$40,000.00	28.57%
30	MIS Hardware	\$25,000.00	\$25,000.00	\$0.00	0.00%
31	Travel Reimbursement	\$100,000.00	\$64,500.00	\$264,500.00	264.50%
32	Travel Reimbursement	\$750.00	\$750.00	\$0.00	0.00%
33	System-Wide Salary Curriculum Support	\$2,500.00	\$2,500.00	\$0.00	0.00%
34	Salary Special Ed Department	\$134,023.00	\$94,556.25	\$94,556.25	#DIV/0!
35	SPED Contract Services	\$102,327.71	\$137,373.57	\$3,350.57	2.50%
36	SPED Supplies & Materials	\$12,500.00	\$110,050.35	\$7,722.64	7.55%
37	Travel Reimbursement	\$65,000.00	\$13,000.00	\$500.00	4.00%
38	Salary Principal	\$5,000.00	\$75,000.00	\$10,000.00	15.38%
39	Salary Principal	\$212,200.00	\$5,000.00	\$0.00	0.00%
40	Salary Principal	\$4,000.00	\$217,505.00	\$5,305.00	2.50%
41	Salary Principal	\$130,933.00	\$100,919.79	\$46,919.79	86.89%
42	Salary Principal	\$245,416.68	\$239,268.82	\$108,335.82	82.74%
43	Salary Principal	\$210,700.00	\$100,919.79	(\$144,496.89)	-58.88%
44	Salary Principal	\$283,518.08	\$215,967.50	\$5,267.50	2.50%
45	Salary Principal Secretary	\$36,658.79	\$259,079.00	(\$24,435.08)	-8.62%
46	Salary Principal Secretary	\$27,584.00	\$4,453.93	\$4,453.93	12.15%
47	Salary Principal Secretary	\$39,692.88	\$30,032.00	\$2,448.00	8.87%
48	Salary Principal Secretary	\$37,813.68	\$43,117.20	\$3,424.32	8.63%
49	Salary Principal Secretary	\$39,692.88	\$41,112.72	\$3,299.04	8.72%
50	Salary Principal Secretary	\$77,542.40	\$43,117.20	\$3,424.32	8.63%
51	Gen Supplies & Materials Princ Office	\$7,568.00	\$85,718.96	\$8,176.56	10.54%
52	Gen Supplies & Materials Princ Office	\$4,144.00	\$7,712.00	\$144.00	1.90%
53	Gen Supplies & Materials Princ Office	\$4,976.00	\$4,000.00	(\$144.00)	-3.47%
54	Gen Supplies & Materials Princ Office	\$3,440.00	\$96.00	\$96.00	1.93%
55	Gen Supplies & Materials Princ Office	\$3,440.00	\$192.00	\$192.00	5.56%

Line	Description	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
56	Gen Supplies & Materials Princ Office	\$8,883.00	\$9,720.00	\$837.00	9.42%
57	Gen Supplies & Materials Princ Office	\$23,532.00	\$22,126.00	(\$1,406.00)	-5.97%
58	Graduation Materials	\$11,000.00	\$11,000.00	\$0.00	0.00%
59	Salary SPED Secretary	\$28,976.00	\$31,504.00	\$2,528.00	8.72%
60	Salary SPED Secretary	\$30,291.45	\$30,032.00	(\$259.45)	-0.86%
61	Salary SPED Secretary	\$26,125.00	\$0.00	(\$26,125.00)	-100.00%
62	Salary Preschl Teacher-Bagnall	\$0.00	\$63,914.83	\$63,914.83	#DIV/0!
63	Salary Preschl Teacher-Sweetstr	\$0.00	\$0.00	\$0.00	#DIV/0!
64	Salary Preschl Teacher-Sweetstr	\$106,648.12	\$117,820.82	\$11,172.70	10.48%
65	Salary - Mentor Stipends	\$50,000.00	\$67,230.00	\$17,230.00	34.46%
66	TEACHERS TRAVEL REIMB	\$2,500.00	\$2,500.00	\$0.00	0.00%
67	Salary Foreign Lang Teacher-MS	\$210,090.25	\$273,343.54	\$63,253.29	30.11%
68	Salary Foreign Lang Teacher-MS	\$295,388.16	\$300,593.43	\$5,205.27	1.76%
69	Salary English Teacher-MS	\$289,956.98	\$298,837.32	\$8,880.34	3.06%
70	Salary English Teacher-MS	\$592,067.75	\$681,666.50	\$89,598.75	15.13%
71	Salary Math Teacher-MS	\$425,781.42	\$436,534.05	\$10,752.63	2.53%
72	Salary Math Teacher-MS	\$508,411.03	\$573,579.23	\$65,168.20	12.82%
73	Salary Science Teacher - MS	\$221,364.09	\$282,446.87	\$61,082.78	27.59%
74	Salary Science Teacher - HS	\$680,471.16	\$699,357.16	\$18,886.00	2.78%
75	Salary Social Studies Teacher-MS	\$390,211.81	\$399,607.85	\$9,396.04	2.41%
76	Salary Social Studies Teacher-MS	\$562,832.28	\$578,468.13	\$15,635.85	2.78%
77	Salary Kindergarten Teacher-Bagnall	\$219,230.02	\$324,061.25	\$104,831.23	47.82%
78	Salary Kindergarten Teacher-Page	\$174,752.43	\$178,247.47	\$3,495.04	2.00%
79	Salary Kindergarten Teacher-Sweetstr	\$195,091.56	\$200,075.21	\$4,983.65	2.55%
80	Salary Teachers Core Subjects-Bagnall	\$1,498,327.92	\$1,494,306.45	(\$4,021.47)	-0.27%
81	Salary Teachers Core Subjects-Donaghue	\$1,143,681.84	\$1,059,484.89	(\$84,196.95)	-7.36%
82	Salary Teachers Core Subjects-Page	\$1,056,890.91	\$1,083,902.36	\$27,011.45	2.56%
83	Salary Teachers Core Subjects-Sweetstr	\$355,277.71	\$590,743.16	\$235,465.45	6.39%
84	Salary Art Teacher - Bagnall	\$78,900.27	\$80,478.27	\$1,578.00	2.00%
85	Salary Art Teacher - Donaghue	\$37,571.56	\$40,239.14	\$2,667.58	7.10%
86	Salary Art Teacher - Page	\$51,675.57	\$49,275.04	(\$2,400.53)	-4.65%
87	Salary Art Teacher - Sweetstr	\$37,571.56	\$40,239.14	\$2,667.58	7.10%
88	Salary Art Teacher - MS	\$49,824.06	\$61,472.40	\$11,648.34	23.38%
89	Salary Art Teacher - HS	\$174,757.11	\$255,929.73	\$81,172.62	46.45%
90	Salary Phys Ed/Health Teacher-Bagnall	\$91,406.18	\$93,234.30	\$1,828.12	2.00%
91	Salary Phys Ed/Health Teacher-Donaghue	\$35,351.75	\$37,052.08	\$1,700.33	4.81%
92	Salary Phys Ed/Health Teacher-Page	\$86,159.09	\$87,882.27	\$1,723.18	2.00%
93	Salary Phys Ed/Health Teacher-Sweetstr	\$23,567.83	\$24,701.38	\$1,133.55	4.81%
94	Salary Phys Ed/Health Teacher-MS	\$171,589.14	\$175,020.92	\$3,431.78	2.00%
95	Salary Phys Ed/Health Teacher-HS	\$216,904.79	\$276,980.81	\$60,076.02	27.70%
96	Salary Tech Ed Teacher	\$69,836.50	\$73,726.40	\$3,889.90	5.57%
97	Salary Music Teachers-Bagnall	\$55,401.77	\$58,206.68	\$2,804.91	5.06%
98	Salary Music Teachers-Donaghue	\$52,236.70	\$52,381.76	\$145.06	0.45%
99	Salary Music Teachers-Page	\$138,451.03	\$140,509.19	\$2,058.16	1.49%
100	Salary Music Teachers-Sweetstr	\$32,236.70	\$32,381.76	\$145.06	0.45%
101	Salary Music Teachers-MS	\$65,165.17	\$33,800.87	(\$31,364.30)	-48.13%
102	Salary Music Teachers-HS	\$104,872.85	\$66,378.54	(\$38,494.31)	-36.71%
103	Salary SPED Teacher DW / Team Chair	\$839,205.71	\$701,605.73	(\$137,599.98)	-16.40%
104	Salary SPED Teacher - Bagnall	\$775,312.86	\$874,449.53	\$99,136.67	12.79%
105	Salary SPED Teacher - Donaghue	\$244,464.90	\$330,125.28	\$85,660.38	35.04%
106	Salary SPED Teacher - Page	\$467,890.45	\$555,944.71	\$88,054.26	18.82%
107	Salary SPED Teacher - Sweetstr	\$327,530.82	\$345,160.20	\$17,629.38	5.38%
108	Salary SPED Teacher - MS	\$579,940.72	\$579,930.96	(\$9,009.76)	-1.55%
109	Salary SPED Teacher - HS	\$405,707.87	\$484,772.59	\$79,064.72	19.49%

Line	Description	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
110	Salary Computer Teacher - HS	\$82,945.28	\$84,502.19	\$1,556.91	2.00%
111	SALARY DIST WIDE ENRICH TEACH	\$68,454.75	\$68,467.16	\$12.41	0.02%
112	Salary Reading Teacher-Bagnall	\$0.00	\$96,031.33	\$96,031.33	#DIV/0!
113	Salary Reading Teacher-Donaghue	\$60,547.79	\$101,965.15	\$41,417.36	68.40%
114	Salary Reading Teacher-Page	\$63,914.83	\$67,474.88	\$3,560.05	5.57%
115	Salary Reading Teacher-HS	\$58,214.04	\$59,378.32	\$1,164.28	2.00%
116	Salary Team Leaders - Bagnall	\$17,000.00	\$17,000.00	\$0.00	0.00%
117	Salary Team Leaders - Donaghue	\$10,500.00	\$10,500.00	\$0.00	0.00%
118	Salary Team Leaders - Page	\$17,000.00	\$17,000.00	\$0.00	0.00%
119	Salary Team Leaders - Sweetair	\$7,000.00	\$7,000.00	\$0.00	0.00%
120	Salary Team Leaders - MS	\$19,000.00	\$19,000.00	\$0.00	0.00%
121	Salary Team Leaders - HS	\$14,000.00	\$14,000.00	\$0.00	0.00%
122	Salary Dept Head - Art	\$37,644.86	\$16,269.25	(\$21,375.61)	-56.78%
123	Salary Dept Head - Foreign Lang	\$31,275.99	\$16,269.25	(\$15,006.74)	-47.98%
124	Salary Dept Head - English	\$37,644.86	\$19,206.27	(\$18,438.59)	-48.98%
125	Salary Dept Head - Phys Ed/Health	\$20,030.05	\$16,095.65	(\$3,934.40)	-19.64%
126	Salary Dept Head - Math	\$35,548.41	\$19,206.27	(\$16,342.14)	-45.97%
127	Salary Dept Head - Science	\$31,547.97	\$16,900.44	(\$14,647.53)	-46.43%
128	Salary Dept Head - Social Studies	\$34,450.38	\$18,646.86	(\$15,803.52)	-45.87%
129	Salary Dept Head - Guidance	\$33,125.37	\$18,646.86	(\$14,478.51)	-43.71%
130	Salary Dept Head-Special Ed	\$37,644.86	\$19,206.27	(\$18,438.59)	-48.98%
131	Salary Medical/Therapist Serv	\$697,644.94	\$730,233.36	\$32,588.42	4.67%
132	Contract Serv - SPED Therapists	\$300,000.00	\$300,000.00	\$0.00	0.00%
133	Salary Subs	\$50,196.23	\$35,019.40	(\$15,176.83)	-30.23%
134	Salary Subs	\$16,500.00	\$33,658.59	\$17,158.59	103.99%
135	Long Term Subs	\$40,000.00	\$40,000.00	\$0.00	0.00%
136	Long Term Subs	\$69,474.03	\$40,000.00	(\$29,474.03)	-42.42%
137	Salary Subs	\$64,104.78	\$56,885.90	(\$7,218.88)	-11.26%
138	Salary Subs	\$46,844.68	\$42,096.51	(\$4,748.17)	-10.14%
139	Salary Subs	\$44,931.45	\$38,573.05	(\$6,358.40)	-14.15%
140	Salary Subs	\$50,548.11	\$41,295.89	(\$9,252.22)	-18.30%
141	Long Term Subs	\$110,963.56	\$40,000.00	(\$70,963.56)	-63.95%
142	Long Term Subs	\$40,000.00	\$40,000.00	\$0.00	0.00%
143	Long Term Subs	\$40,000.00	\$40,000.00	\$0.00	0.00%
144	Long Term Subs	\$40,000.00	\$40,000.00	\$0.00	0.00%
145	Salary Building Aide - Bagnall	\$13,893.78	\$0.00	(\$13,893.78)	-100.00%
146	Salary Building Aide - HS	\$32,200.00	\$23,791.84	(\$8,408.16)	-26.11%
147	Salary Kindergarten Para - Bagnall	\$45,578.02	\$52,982.31	\$7,404.29	16.25%
148	Salary Kindergarten Para - Sweetair	\$27,476.25	\$0.00	(\$27,476.25)	-100.00%
149	Salary ESP SPED District Wide	\$111,760.87	\$488,732.68	\$376,971.81	337.30%
150	Salary SPED Paraprofessional-Bagnall	\$167,860.93	\$340,589.24	\$172,728.31	102.90%
151	Salary Preschl Paraprofessional - Bagnall	\$23,486.60	\$0.00	(\$23,486.60)	-100.00%
152	Salary SPED Paraprofessional-Donaghue	\$53,353.89	\$61,238.05	\$7,884.16	14.78%
153	Salary SPED Paraprofessional-Page	\$96,000.48	\$38,784.55	(\$57,215.93)	-59.60%
154	Salary Preschl Paraprofessional - Page	\$49,878.06	\$0.00	(\$49,878.06)	-100.00%
155	Salary SPED Paraprofessional-Sweetair	\$128,164.43	\$55,800.08	(\$72,364.35)	-56.46%
156	Salary Preschl Paraprofessional - Sweetair	\$41,743.43	\$0.00	(\$41,743.43)	-100.00%
157	Salary SPED Paraprofessional-MS	\$76,455.70	\$131,087.43	\$54,631.73	71.46%
158	Salary SPED Paraprofessional-HS	\$216,551.89	\$103,809.99	(\$112,741.90)	-52.06%
159	SALARY Summer Program SPED	\$100,000.00	\$100,000.00	\$0.00	0.00%
160	Salary Tutor SPED District Wide	\$35,000.00	\$35,000.00	\$0.00	0.00%
161	Salary Media Professional - HS	\$96,031.33	\$1,882.96	(\$94,148.37)	-97.82%
162	Salary Media Aide - Bagnall	\$0.00	\$28,600.00	\$28,600.00	#DIV/0!
163	Salary Media Aide - Page	\$0.00	\$28,600.00	\$28,600.00	#DIV/0!
164	Salary Media Aide - Sweetair	\$32,666.40	\$36,368.00	\$3,701.60	11.35%
165	COLUMN MOVEMENT RESERVE	\$0.00	\$92,000.00	\$92,000.00	#DIV/0!
166	Prof Dev Presenters/Teachers	\$10,000.00	\$10,000.00	\$0.00	0.00%
167	Prof Dev Contract Services	\$77,755.00	\$77,755.00	\$0.00	0.00%

Line	Description	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
168	Prof Dev Supplies & Materials	\$6,500.00	\$6,500.00	\$0.00	0.00%
169	Prof Dev Memberships/Conf Fees/Dues	\$8,000.00	\$8,000.00	\$0.00	0.00%
170	Tuition Reimbursement/Other	\$49,750.00	\$49,750.00	\$0.00	0.00%
171	Prof Dev Travel & Accommodations	\$4,500.00	\$4,500.00	\$0.00	0.00%
172	SPED Prof Dev Mbr/Conf Fees/Dues	\$5,000.00	\$5,000.00	\$0.00	0.00%
173	Copier Supplies	\$8,000.00	\$8,000.00	\$0.00	0.00%
174	Copier Supplies	\$4,500.00	\$4,500.00	\$0.00	0.00%
175	Copier Supplies	\$6,000.00	\$6,000.00	\$0.00	0.00%
176	Copier Supplies	\$4,500.00	\$4,500.00	\$0.00	0.00%
177	Copier Supplies	\$6,000.00	\$6,000.00	\$0.00	0.00%
178	Copier Supplies	\$15,000.00	\$15,000.00	\$0.00	0.00%
179	Copier Lease/Purchase	\$16,620.00	\$16,620.00	\$0.00	0.00%
180	Copier Lease/Purchase	\$16,620.00	\$16,620.00	\$0.00	0.00%
181	Copier Lease/Purchase	\$16,620.00	\$16,620.00	\$0.00	0.00%
182	Copier Lease/Purchase	\$12,714.00	\$16,620.00	\$3,906.00	30.72%
183	Copier Lease/Purchase	\$23,072.70	\$23,072.70	\$0.00	0.00%
184	Copier Lease/Purchase	\$26,475.00	\$0.00	\$0.00	0.00%
185	Instr Supplies - District Wide	\$160,000.00	\$160,000.00	\$0.00	0.00%
186	Instr Supplies Inter-Disc	\$63,949.60	\$65,166.40	\$1,216.80	1.90%
187	Instr Supplies Inter-Disc	\$35,016.80	\$33,800.00	(\$1,216.80)	-3.47%
188	Instr Supplies Inter-Disc	\$42,047.20	\$42,858.40	\$811.20	1.93%
189	Instr Supplies Inter-Disc	\$29,068.00	\$30,690.40	\$1,622.40	5.58%
190	Instr Supplies Inter-Disc	\$33,684.40	\$52,416.00	\$18,731.60	55.61%
191	Instr Supplies Inter-Disc	\$74,184.40	\$99,507.20	\$25,322.80	34.13%
192	SALARY ADJ COUNSELOR	\$137,819.85	\$142,231.73	\$4,411.88	3.20%
193	SALARY ADJ COUNSELOR	\$86,159.09	\$87,882.27	\$1,723.18	2.00%
194	SALARY ADJ COUNSELOR	\$60,542.60	\$63,914.83	\$3,372.23	5.57%
195	SALARY ADJ COUNSELOR	\$61,753.46	\$65,193.12	\$3,439.66	5.57%
196	SALARY GUIDANCE/ADJ COUNSELORS	\$204,455.89	\$214,477.23	\$10,021.34	4.90%
197	SALARY GUIDANCE/ADJ COUNSELORS	\$304,719.02	\$359,301.74	\$54,582.72	17.91%
198	GUID INSTR STIPEND	\$4,500.00	\$4,500.00	\$0.00	0.00%
199	SALARY GUIDANCE SECRETARY	\$33,974.80	\$37,333.44	(\$16,641.36)	-30.83%
200	GUIDANCE CONTRACT SERVICE	\$10,000.00	\$10,000.00	\$0.00	0.00%
201	GUIDANCE SUPPLIES	\$1,000.00	\$1,000.00	\$0.00	0.00%
202	SALARY SCHOOL PSYCHOLOGISTS - HS	\$68,719.12	\$74,587.44	\$5,868.32	8.54%
203	SALARY DW SCHOOL PSYCHOLOGISTS	\$224,728.32	\$230,961.15	\$6,232.83	2.77%
204	SALARY NURSE	\$88,743.86	\$90,518.74	\$1,774.88	2.00%
205	SALARY NURSE	\$53,532.24	\$56,194.70	\$2,662.46	4.97%
206	SALARY NURSE	\$69,474.03	\$73,698.05	\$4,224.02	6.08%
207	SALARY NURSE	\$84,888.56	\$83,993.17	(\$895.39)	-1.05%
208	SALARY NURSE	\$0.00	\$54,050.51	\$54,050.51	#DIV/0!
209	SALARY NURSE	\$92,304.22	\$54,050.51	(\$38,253.71)	-41.44%
210	Salary Nurse Subs	\$1,550.00	\$1,600.00	\$50.00	3.23%
211	Salary Nurse Subs	\$1,550.00	\$1,600.00	\$50.00	3.23%
212	Salary Nurse Subs	\$1,550.00	\$1,600.00	\$50.00	3.23%
213	Salary Nurse Subs	\$1,550.00	\$1,600.00	\$50.00	3.23%
214	Salary Nurse Subs	\$1,550.00	\$1,600.00	\$50.00	3.23%
215	Salary Nurse Subs	\$1,550.00	\$1,600.00	\$50.00	3.23%
216	HEALTH SERV CONTR SERVICE	\$300.00	\$300.00	\$0.00	0.00%
217	HEALTH SERV CONTR SERVICE	\$300.00	\$300.00	\$0.00	0.00%
218	HEALTH SERV CONTR SERVICE	\$300.00	\$300.00	\$0.00	0.00%
219	HEALTH SERV CONTR SERVICE	\$300.00	\$300.00	\$0.00	0.00%

Line	Description	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
220	HEALTH SERV CONTR SERVICE	\$300.00	\$300.00	\$0.00	0.00%
221	HEALTH SERV CONTR SERVICE	\$300.00	\$300.00	\$0.00	0.00%
222	MEDICAL/HEALTH SUPPLIES	\$1,992.00	\$2,028.00	\$36.00	1.81%
223	MEDICAL/HEALTH SUPPLIES	\$1,136.00	\$1,100.00	(\$36.00)	-3.17%
224	MEDICAL/HEALTH SUPPLIES	\$1,344.00	\$1,368.00	\$24.00	1.79%
225	MEDICAL/HEALTH SUPPLIES	\$960.00	\$1,008.00	\$48.00	5.00%
226	MEDICAL/HEALTH SUPPLIES	\$1,416.00	\$1,540.00	\$124.00	8.76%
227	MEDICAL/HEALTH SUPPLIES	\$2,644.00	\$2,492.00	(\$152.00)	-5.75%
228	Pupil Transportation	\$1,375,160.00	\$1,436,160.00	\$60,999.00	4.39%
229	Transportation - Homeless	\$25,000.00	\$25,000.00	\$0.00	0.00%
230	SPED Transportation Contract Services	\$1,120,499.36	\$1,154,114.00	\$33,614.64	3.00%
231	Salary Athletic Director	\$124,448.00	\$127,559.20	\$3,111.20	2.50%
232	Salary Coaches	\$271,978.00	\$271,978.00	\$0.00	0.00%
233	Athletic Officials - Employees for Site Duties	\$0.00	\$38,950.00	\$38,950.00	#DIV/0!
234	Athletics Contract Services	\$41,000.00	\$41,000.00	\$0.00	0.00%
235	Athletics Cont Services - Game Officials	\$43,000.00	\$0.00	(\$43,000.00)	-100.00%
236	SAT RESP DEV SALARY	\$3,500.00	\$3,500.00	\$0.00	0.00%
237	Contract Services-DW Inst. Music	\$3,500.00	\$27,587.50	\$24,087.50	688.21%
238	SALARY XTRA CURRC STUDENT ACTV	\$21,745.00	\$14,064.03	(\$7,680.97)	-35.32%
239	SALARY XTRA CURRC STUDENT ACTV	\$10,876.00	\$10,196.23	(\$679.77)	-6.25%
240	SALARY XTRA CURRC STUDENT ACTV	\$21,745.00	\$14,064.03	(\$7,680.97)	-35.32%
241	SALARY XTRA CURRC STUDENT ACTV	\$10,876.00	\$5,639.46	(\$5,236.54)	-48.15%
242	SALARY XTRA CURRC STUDENT ACTV	\$21,346.00	\$27,442.45	\$6,096.45	28.56%
243	SALARY XTRA CURRC STUDENT ACTV	\$70,633.00	\$78,330.60	\$7,697.60	10.90%
244	XTRA CURR CONTR SERVICE	\$25,000.00	\$25,000.00	\$0.00	0.00%
245	XTRA CURRIC STUDENT ACTV SUPPL	\$1,500.00	\$1,500.00	\$0.00	0.00%
246	XTRA CURRIC STUDENT ACTV SUPPL	\$1,000.00	\$1,500.00	\$500.00	50.00%
247	XTRA CURRIC STUDENT ACTV SUPPL	\$1,500.00	\$1,500.00	\$0.00	0.00%
248	XTRA CURRIC STUDENT ACTV SUPPL	\$1,000.00	\$500.00	(\$500.00)	-50.00%
249	XTRA CURRIC STUDENT ACTV SUPPL	\$4,000.00	\$4,000.00	\$0.00	0.00%
250	XTRA CURRIC STUDENT ACTV SUPPL	\$4,000.00	\$4,000.00	\$0.00	0.00%
251	USE OF FACILITIES - MIDDLE SCHOOL	\$1,155.68	\$0.00	(\$1,155.68)	-100.00%
252	CONT. SERVICES PUBLIC SAFETY	\$31,518.75	\$32,464.31	\$945.56	3.00%
253	SALARY CUSTODIAN	\$134,974.44	\$137,419.35	\$2,444.91	1.81%
254	SALARY CUSTODIAN	\$91,565.24	\$98,508.80	\$6,943.56	7.58%
255	SALARY CUSTODIAN	\$85,061.17	\$116,242.44	\$31,181.27	36.66%
256	SALARY CUSTODIAN	\$105,048.04	\$96,447.93	(\$8,600.11)	-8.19%
257	SALARY CUSTODIAN	\$127,933.24	\$122,225.37	(\$5,707.87)	-4.46%
258	SALARY CUSTODIAN	\$91,992.32	\$187,260.61	\$95,268.29	103.56%
259	SALARY O/T CUSTODIAN	\$17,034.70	\$17,886.43	\$851.73	5.00%
260	SALARY O/T CUSTODIAN	\$6,812.82	\$7,153.46	\$340.64	5.00%
261	SALARY O/T CUSTODIAN	\$15,612.68	\$16,393.31	\$780.63	5.00%
262	SALARY O/T CUSTODIAN	\$9,158.67	\$9,616.60	\$457.93	5.00%
263	SALARY O/T CUSTODIAN	\$10,986.61	\$11,335.94	\$349.33	3.18%
264	SALARY O/T CUSTODIAN	\$46,604.21	\$48,934.42	\$2,330.21	5.00%
265	CUSTODIAL SUPPLIES	\$20,000.00	\$22,000.00	\$2,000.00	10.00%
266	CUSTODIAL SUPPLIES	\$12,000.00	\$13,200.00	\$1,200.00	10.00%
267	CUSTODIAL SUPPLIES	\$12,750.00	\$14,025.00	\$1,275.00	10.00%

Line	Description	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
268	CUSTODIAL SUPPLIES	\$8,800.00	\$8,800.00	\$800.00	10.00%
269	CUSTODIAL SUPPLIES	\$15,000.00	\$17,050.00	\$1,550.00	10.00%
270	CUSTODIAL SUPPLIES	\$26,000.00	\$28,600.00	\$2,600.00	10.00%
271	Gas Heat	\$90,000.00	\$112,500.00	\$22,500.00	25.00%
272	Gas Heat	\$85,000.00	\$81,250.00	\$16,250.00	25.00%
273	Gas Heat	\$43,000.00	\$33,750.00	\$10,750.00	25.00%
274	Gas Heat	\$185,000.00	\$231,250.00	\$46,250.00	25.00%
275	Oil Heat	\$75,000.00	\$93,750.00	\$18,750.00	25.00%
276	UTILITIES WATER	\$16,902.00	\$17,932.20	\$1,630.20	10.00%
277	UTILITIES WATER	\$8,250.00	\$9,075.00	\$825.00	10.00%
278	UTILITIES WATER	\$12,480.00	\$13,728.00	\$1,248.00	10.00%
279	UTILITIES WATER	\$6,500.00	\$7,150.00	\$650.00	10.00%
280	UTILITIES WATER	\$48,636.00	\$53,499.60	\$4,863.60	10.00%
281	UTILITIES TELEPHONE	\$4,700.00	\$4,700.00	\$0.00	0.00%
282	UTILITIES TELEPHONE	\$4,000.00	\$4,000.00	\$0.00	0.00%
283	UTILITIES TELEPHONE	\$5,513.00	\$5,513.00	\$0.00	0.00%
284	UTILITIES TELEPHONE	\$4,000.00	\$4,000.00	\$0.00	0.00%
285	UTILITIES TELEPHONE	\$13,250.00	\$13,250.00	\$0.00	0.00%
286	TELEPHONE	\$9,000.00	\$9,000.00	\$0.00	0.00%
287	UTILITIES ELECTRICITY	\$80,000.00	\$92,000.00	\$12,000.00	15.00%
288	UTILITIES ELECTRICITY	\$55,000.00	\$63,250.00	\$8,250.00	15.00%
289	UTILITIES ELECTRICITY	\$94,000.00	\$117,500.00	\$23,500.00	25.00%
290	UTILITIES ELECTRICITY	\$35,000.00	\$40,250.00	\$5,250.00	15.00%
291	UTILITIES ELECTRICITY	\$267,500.00	\$401,250.00	\$133,750.00	50.00%
292	SALARY FACILITIES MANAGER	\$89,544.00	\$91,782.60	\$2,238.60	2.50%
293	SALARY GROUNDS MAINT	\$850.00	\$0.00	(\$850.00)	-100.00%
294	SALARY GROUNDS MAINT WORKERS	\$119,430.91	\$179,854.00	\$60,423.09	50.59%
295	GROUNDSMAN SALARY	\$89,544.00	\$0.00	(\$89,544.00)	-100.00%
296	GROUNDS O/T	\$15,000.00	\$15,000.00	\$0.00	0.00%
297	CONTR SERV GROUNDS MAINT	\$95,000.00	\$104,500.00	\$9,500.00	10.00%
298	GROUNDS MAINT LANDSCAPING	\$11,000.00	\$12,100.00	\$1,100.00	10.00%
299	Grounds Maint of Equipment-Cont Services	\$13,000.00	\$14,300.00	\$1,300.00	10.00%
300	Grounds Maintenance-GASOLINE	\$7,500.00	\$9,000.00	\$1,500.00	20.00%
301	Grounds Maintenance-DIESEL	\$7,500.00	\$8,500.00	\$1,000.00	13.33%
302	Grounds Maint of Equipment-Supplies	\$23,000.00	\$25,300.00	\$2,300.00	10.00%
303	SALARY BUILD MAINT ELECTRICIAN	\$42,516.86	\$43,579.78	\$1,062.92	2.50%
304	BUILDING MAINT SALARY	\$0.00	\$99,715.20	\$99,715.20	#DIV/0!
305	BUILD MAINT CONTR SERVICE	\$15,000.00	\$16,500.00	\$1,500.00	10.00%
306	CONTRACT SERVICES	\$10,983.43	\$12,100.00	\$1,116.57	10.17%
307	CONTRACT SERVICES	\$21,000.00	\$23,100.00	\$2,100.00	10.00%
308	CONTRACT SERVICES	\$8,172.10	\$8,990.00	\$817.90	10.01%
309	CONTRACT SERVICE	\$30,000.00	\$33,000.00	\$3,000.00	10.00%
310	BUILDING MAINT MISC REPAIRS - DW	\$8,000.00	\$8,000.00	\$800.00	10.00%
311	BUILDING MAINT MISC REPAIRS	\$23,000.00	\$25,300.00	\$2,300.00	10.00%
312	BUILDING MAINT MISC REPAIRS	\$16,000.00	\$17,800.00	\$1,800.00	10.00%
313	BUILDING MAINT MISC REPAIRS	\$23,500.00	\$25,850.00	\$2,350.00	10.00%

Line	Description	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
314	BUILDING MAINT MISC REPAIRS	\$13,500.00	\$14,850.00	\$1,350.00	10.00%
315	BUILDING MAINT MISC REPAIRS	\$36,300.00	\$61,930.00	\$25,630.00	10.00%
316	BUILDING MAINT SUPPLIES	\$7,000.00	\$7,000.00	\$0.00	10.00%
317	BUILDING MAINT SUPPLIES	\$9,500.00	\$10,450.00	\$950.00	10.00%
318	BUILDING MAINT SUPPLIES	\$10,000.00	\$11,000.00	\$1,000.00	10.00%
319	BUILDING MAINT SUPPLIES	\$7,750.00	\$8,525.00	\$775.00	10.00%
320	BUILDING MAINT SUPPLIES	\$30,000.00	\$33,000.00	\$3,000.00	10.00%
321	BUILDING Supplies and Materials - DW	\$1,000.00	\$1,100.00	\$100.00	10.00%
322	Maintenance of Building Equipment	\$250.00	\$275.00	\$25.00	10.00%
323	Maintenance of Building Equipment	\$250.00	\$275.00	\$25.00	10.00%
324	Maintenance of Building Equipment	\$250.00	\$275.00	\$25.00	10.00%
325	Maintenance of Building Equipment	\$250.00	\$275.00	\$25.00	10.00%
326	Maintenance of Building Equipment	\$500.00	\$550.00	\$50.00	10.00%
327	NETWORKING & TELECOMMUNICATION	\$6,000.00	\$6,000.00	\$0.00	0.00%
328	NETWORKING & TELECOMMUNICATION	\$6,000.00	\$6,000.00	\$0.00	0.00%
329	NETWORKING & TELECOMMUNICATION	\$5,000.00	\$5,000.00	\$0.00	0.00%
330	NETWORKING & TELECOMMUNICATION	\$6,000.00	\$6,000.00	\$0.00	0.00%
331	NETWORKING & TELECOMMUNICATION	\$10,000.00	\$10,000.00	\$0.00	0.00%
332	SALARY SICK LEAVE BUYBACK	\$23,160.00	\$42,387.19	\$19,227.19	83.02%
333	Employee Payroll Tax	\$404,063.00	\$420,226.00	\$16,163.00	4.00%
334	RETIREMENT ESSEX COUNTRY	\$1,204,818.00	\$1,202,724.00	(\$2,094.00)	-0.17%
335	EMPLOYER 403 B	\$30,000.00	\$30,000.00	\$0.00	0.00%
336	Employee FSA Expense	\$27,000.00	\$27,000.00	\$0.00	0.00%
337	EMPL BENE LIFE INSURANCE	\$8,000.00	\$8,000.00	\$0.00	0.00%
338	Employer LTD Benefit	\$9,500.00	\$9,500.00	\$0.00	-5.26%
339	EMPLOYEE HEALTH INSURANCE	\$3,249,843.74	\$3,444,835.00	\$194,991.26	6.00%
340	EMPL BENE DENTAL	\$139,920.00	\$144,000.00	\$4,080.00	2.92%
341	TRANSFER TO OPER TRUST FUND	\$400,000.00	\$500,000.00	\$100,000.00	25.00%
342	RETIREE HEALTH INSURANCE	\$1,614,811.00	\$1,711,700.00	\$96,889.00	6.00%
343	RETIREES LIFE	\$3,500.00	\$3,600.00	\$100.00	2.86%
344	UNEMPLOYMENT	\$82,500.00	\$82,500.00	\$0.00	0.00%
345	UMBRELLA LIABILITY	\$664,347.99	\$621,000.00	(\$43,347.99)	-6.52%
346	Salary Crossing Guards	\$5,400.00	\$6,000.00	\$600.00	11.11%
347	Salary Crossing Guards	\$10,800.00	\$12,000.00	\$1,200.00	11.11%
348	Salary Crossing Guards	\$5,400.00	\$6,000.00	\$600.00	11.11%
349	Salary Crossing Guards	\$10,800.00	\$12,000.00	\$1,200.00	11.11%
350	Salary Crossing Guards	\$528,789.00	\$598,250.00	\$69,461.00	13.14%
351	TRANSFER TO STABILIZATION	\$2,708,266.00	\$2,815,684.07	\$107,418.07	3.97%
352	DEBT PRINCIPAL	\$90,000.00	\$90,000.00	\$0.00	0.00%
353	Special Education Reserve	\$3,010,905.00	\$2,888,930.12	(\$121,974.88)	-4.05%
354	DEBT INTEREST	\$336,834.00	\$336,834.00	\$0.00	0.00%
355	School Choice Expense	\$336,834.00	\$336,834.00	\$0.00	0.00%
356	Charter School Expense	\$595,064.00	\$595,064.00	\$0.00	0.00%
357	Tuition Private School	\$1,593,858.32	\$1,023,831.00	(\$570,027.32)	-35.76%
358	Collaborative Tuition - Online Services	\$11,250.00	\$1,750.00	\$1,750.00	15.56%
359	Tuition Collaboratives	\$867,174.00	\$1,007,545.00	\$140,371.00	16.19%
	Total Operating Budget	\$47,846,000.00	\$50,320,089.99	\$2,474,089.99	5.17%

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase (\$500.00)	% Increase
1	Salary School Comm Secretary	\$3,770.00	\$1,998.75	\$2,839.25	\$1,763.00	\$4,000.00	\$4,000.00	\$3,500.00	\$0.00	-12.50%
	SALARY SCHOOL COMM STIPENDS									
	Salary Treasurer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	School Committee Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Detail: Funding at hourly rate to record School Committee minutes and attend necessary after work meetings									
2	School Comm Supplies & Materials	\$0.00	\$159.27	\$33.50	\$158.46	\$1,200.00	\$1,200.00	\$1,200.00	\$0.00	0.00%
	Detail: Used in FY14 to pay \$1.00 to each town to lease the elementary schools for 20 years. No expense in FY24									
3	School Comm Membership Dues/Conference Fees	\$7,020.00	\$7,104.00	\$7,104.00	\$7,311.00	\$8,500.00	\$8,500.00	\$8,500.00	\$0.00	0.00%
	Detail: Updates to Policy Books as needed, nameplates, budget books and other general supplies									
4	School Comm Travel & Accommodations	\$3,619.28	\$845.22	\$0.00	\$0.00	\$4,400.00	\$4,400.00	\$4,400.00	\$0.00	0.00%
	Detail: School Committee membership fee to MASC/ MASRSC									
	Detail: Travel and Accommodations for School Committee to attend MASC meetings; \$400 per member x 9 members plus Superintendent and Asst. Superintendent									
	REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY TREASURER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
5	Salary Treasurer	\$21,970.55	\$12,260.19	\$20,962.66	\$19,496.83	\$23,964.00	\$23,964.00	\$24,563.10	\$599.10	2.50%
6	CONTRACT SERVICE	\$473.00	\$473.00	\$473.00	\$473.00	\$600.00	\$600.00	\$600.00	\$0.00	0.00%
	Detail: Annual Fee for Treasurer's Association, Bonding for Treasurer									
	TREASURERS SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
7	Travel	\$813.30	\$0.00	\$0.00	\$579.90	\$900.00	\$900.00	\$900.00	\$0.00	0.00%
	BANKING FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
8	Salary Superintendent	\$216,098.75	\$174,250.00	\$178,606.25	\$183,071.41	\$187,648.20	\$187,648.20	\$197,339.40	\$4,691.20	2.50%
	Detail: 1.0 FTE Superintendent of Schools contracted salary set by School Committee									
9	Salary Supt Admin Assistant	\$78,154.00	\$82,000.00	\$84,050.00	\$87,151.00	\$92,137.04	\$92,137.04	\$94,440.46	\$2,303.42	2.50%
	Detail: 1.0 FTE Exec. Asst to the Superintendent									
10	SALARY SUPT OFFICE O/T STIPEND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Contract Services Supt Office	\$72,203.32	\$68,992.67	\$26,807.86	\$56,058.23	\$60,000.00	\$60,000.00	\$60,000.00	\$0.00	0.00%
	Detail: Line Item to pay for web page service, educational testing consultants, PR Consultant, Weather Service, ect.									
11	ADVERTISING SUPT OFF	\$4,053.45	\$1,127.48	\$1,995.41	\$1,544.46	\$5,500.00	\$5,500.00	\$4,000.00	(\$1,500.00)	-27.27%
	MAINT OF EQUIP SUPT OFFICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEXTBOOKS & PERIODICALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEXTBOOKS & PERIODICALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEXTBOOKS & PERIODICALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEXTBOOKS & PERIODICALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEXTBOOKS & PERIODICALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
12	Supplies & Materials Supt Office	\$7,703.64	\$6,891.57	\$4,790.19	\$11,312.94	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00	0.00%
13	GENERAL SUPPLIES & MATER COPIER SUPPLIES	\$0.00 \$1,221.95	\$0.00 \$105.40	\$0.00 \$0.00	\$0.00 \$2,314.85	\$0.00 \$4,200.00	\$0.00 \$4,200.00	\$0.00 \$4,200.00	\$0.00 \$0.00	#DIV/0! 0.00%
14	Supt. Office - Copier Lease	\$7,468.00	\$5,156.93	\$7,148.60	\$0.00	\$8,215.00	\$8,215.00	\$9,000.00	\$785.00	9.56%
15	POSTAGE SUPT OFFICE	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	0.00%
16	Printing Supt Office	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
	EQUIPMENT SUPT OFFICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Memberships, Conf Fees & Dues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
17	Travel & Accomodations Supt Office	\$25.52	\$0.00	\$0.00	\$777.36	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
18	Salary Asst Superintendent	\$145,000.00	\$148,625.00	\$152,341.00	\$156,149.53	\$160,053.27	\$160,053.27	\$164,054.60	\$4,001.33	2.50%
19	DIRECTOR OF HUMAN RESOURCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$95,000.00	\$95,000.00	#DIV/0!
	D/W COURIER SALARY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
20	Salary Business & Finance Manager	\$145,000.00	\$205,262.77	\$152,341.00	\$156,149.53	\$160,053.27	\$160,053.27	\$164,054.60	\$4,001.33	2.50%
21	Salary Business Office Bookkeepers	\$163,753.96	\$166,565.08	\$156,981.75	\$169,396.20	\$187,837.46	\$187,837.46	\$171,987.82	(\$15,849.64)	-8.44%
	Salary Bookkeeper O/T	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Business Office Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Advertising - Business Office	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Busn Office-Copier Maintenance of Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Business Office Supplies & Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Business Office Copier/Printer Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Business Office Copier Lease/Purchase	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Business Office - Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Business Office - Printing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Business Office - Travel Reimb	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
22	Audit Costs	\$39,364.15	\$43,976.69	\$42,963.84	\$45,673.64	\$49,000.00	\$49,000.00	\$49,000.00	\$0.00	0.00%
	AUDIT/ACCT COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
23	Salaries-HR & PR Benefits Admin	\$60,096.00	\$61,598.00	\$63,138.00	\$60,019.60	\$63,900.00	\$63,900.00	\$60,167.50	(\$3,732.50)	-5.84%
	CONTRACTED SCHOOL SUPPORT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Salary HR & Benefits O/T	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Advertising - Human Resources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
	Human Resources Supplies & Materials								\$0.00	#DIV/0!
24	Legal Services	\$18,975.10	\$27,097.32	\$34,865.00	\$45,786.28	\$40,000.00	\$40,000.00	\$40,000.00	\$0.00	0.00%
25	Legal Services SPED	\$63,451.27	\$54,071.92	\$24,262.96	\$19,102.06	\$40,000.00	\$40,000.00	\$40,000.00	\$0.00	0.00%
	LEGAL SERVICES SPED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Legal Settlements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Legal Settlements SPED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
26	Salary MIS Department	\$298,524.00	\$308,728.00	\$286,893.40	\$424,380.12	\$468,337.60	\$468,337.60	\$458,997.68	(\$9,339.92)	-1.99%
	Detail: 1.0 FTE Director, 1.0 Curriculum Integration, 1.0 Data Manager, 1.0 FTE Network Specialist, 1.0 Network Asst., 1.4 Technology Aids									
	SALARY MIS COORD O/T	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	MIS COORDINATOR OT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
27	Stipends - Webmaster	\$3,230.68	\$3,311.45	\$3,311.45	\$0.00	\$3,311.45	\$3,311.45	\$3,311.45	\$0.00	0.00%
28	MIS Contract Service	\$9,066.21	\$16,722.90	\$15,581.73	\$23,513.60	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	0.00%
	Detail: Firewall services, maintenance of equipment and servers									
	Info Mgmt & Tech Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Info Mgmt & Tech Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Info Mgmt & Tech Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Info Mgmt & Tech Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Info Mgmt & Tech Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Info Mgmt & Tech Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
29	Software	\$93,170.90	\$89,156.89	\$85,511.87	\$106,012.98	\$140,000.00	\$140,000.00	\$180,000.00	\$40,000.00	28.57%
	Detail: Budgetsense Financial Software, Student Information System, and other packages									
30	MIS Supplies	\$14,982.81	\$13,408.59	\$11,399.69	\$10,275.30	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	0.00%
31	MIS Hardware	\$106,561.23	\$78,260.12	\$118,662.41	\$105,116.88	\$100,000.00	\$100,000.00	\$364,500.00	\$264,500.00	264.50%
32	Travel Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$750.00	\$750.00	\$750.00	\$0.00	0.00%
	Software SPED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Software	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY CURRICULUM DIRECTOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	PUPIL SERVICE COORDINATO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
33	Travel Reimbursement	\$1,631.79	\$1,315.33	\$829.90	\$1,655.77	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0.00%
34	System-Wide Salary Curriculum Support	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$94,556.25	\$94,556.25	#DIV/0!
	Detail: 3.0 FTE Curriculum Development Support - 2 Charged to ESSER 3									
	System-wide Salary CURRICULUM DIR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	ADMINISTRATIVE SALARIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
35	Salary Special Ed Department	\$149,627.37	\$155,542.00	\$127,565.00	\$130,754.00	\$134,022.85	\$134,023.00	\$137,373.57	\$3,350.57	2.50%
	Detail: 1.0 FTE Director of Student Services									
	SPED DIR STIPEND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
36	Salary SPED Director Secretary	\$80,271.01	\$86,547.64	\$97,651.68	\$103,833.11	\$105,342.51	\$102,327.71	\$110,050.35	\$7,722.64	7.55%
	Detail: 1.8 FTE Special Education Secretary plus contractual administrative support									
37	SPED Contract Services	\$10,500.00	\$10,958.34	\$10,260.00	\$11,929.00	\$12,500.00	\$12,500.00	\$13,000.00	\$500.00	4.00%
	Detail: Easy IEP Software \$13,000 budgeted for service, actual depends on enrollment									
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
38	SPED MAINT OF EQUIPMENT	\$30,362.11	\$36,944.84	\$56,716.06	\$45,585.19	\$65,000.00	\$65,000.00	\$75,000.00	\$10,000.00	15.38%
	SPED Supplies & Materials									
	Detail: testing materials and supplies for special education related services									
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
39	Postage SPED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SPED Tuition Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Travel Reimbursement	\$2,444.90	\$1,838.87	\$843.19	\$3,112.29	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
	Detail: Travel Reimbursement for the director for out of district meetings									
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Travel Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Travel Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
40	Salary Principal	\$155,315.00	\$216,813.00	\$229,271.18	\$206,000.00	\$211,150.00	\$212,200.00	\$217,505.00	\$5,305.00	2.50%
	Detail: 1.0 Principal and 1.0 Asst. Principal									
41	Salary Principal	\$79,729.62	\$63,756.28	\$66,714.50	\$67,214.63	\$118,094.86	\$54,000.00	\$100,919.79	\$46,919.79	86.89%
	Detail: .5 FTE Principal, .5 FTE Asst. Principal									
42	Salary Principal	\$162,728.89	\$123,000.00	\$126,075.00	\$128,933.00	\$229,531.33	\$130,933.00	\$239,268.82	\$108,335.82	82.74%
	Detail: 1.0 Principal and 1.0 Asst. Principal									
43	Salary Principal	\$79,729.88	\$242,256.11	\$251,945.50	\$258,214.37	\$118,094.86	\$245,416.68	\$100,919.79	(\$144,496.89)	-58.88%
	Detail: .5 FTE Principal, .5 FTE Asst. Principal									
44	Salary Principal	\$217,000.00	\$159,645.90	\$199,556.00	\$212,093.44	\$210,043.00	\$210,700.00	\$215,967.50	\$5,267.50	2.50%
	Detail: 1.0 FTE Principal, 1.0 FTE Asst. Principal									
45	Salary Principal	\$311,726.92	\$325,176.90	\$333,306.00	\$338,827.00	\$283,518.08	\$283,518.08	\$259,079.00	(\$24,439.08)	-8.62%
	Detail: 1.0 FTE Principal, 1.0 FTE Asst. Principal									
	NEASC STIPENDS									
46	Salary Principal Secretary	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Detail: 1.0 FTE Secretary Support for the office									
47	Salary Principal Secretary	\$44,562.33	\$46,690.56	\$47,224.39	\$49,569.46	\$33,950.00	\$36,658.79	\$41,112.72	\$4,453.93	12.15%
	Detail: 1.0 FTE Secretary Support for the office									
48	Salary Principal Secretary	\$33,895.20	\$25,579.23	\$23,728.00	\$22,976.95	\$24,100.00	\$27,584.00	\$30,032.00	\$2,448.00	8.87%
	Detail: 1.0 FTE Secretary Support for the office									
49	Salary Principal Secretary	\$28,549.41	\$35,459.77	\$36,185.04	\$37,242.72	\$39,530.35	\$39,692.88	\$43,117.20	\$3,424.32	8.63%
	Detail: 1.0 FTE Secretary Support for the office									
50	Salary Principal Secretary	\$38,516.24	\$32,907.20	\$33,524.73	\$34,431.12	\$36,703.57	\$37,813.68	\$41,112.72	\$3,299.04	8.72%
	Detail: 1.0 FTE Secretary Support for the office									
51	Salary Principal Secretary	\$93,257.32	\$66,356.11	\$50,656.00	\$49,264.56	\$33,962.24	\$39,692.88	\$43,117.20	\$3,424.32	8.63%
	Detail: 1.0 FTE Secretary Support for the office									
	Salary Principal Secretary	\$117,401.87	\$123,708.97	\$71,633.40	\$74,516.36	\$77,542.40	\$77,542.40	\$85,718.96	\$8,176.56	10.54%
	Detail: 1.8 FTE Secretary Support for the office									
	SALARY CLERICAL O/T	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
	SALARY CLERICAL O/T	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY CLERICAL O/T	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY CLERICAL O/T	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY CLERICAL O/T	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY CLERICAL O/T	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Contract Service Principal Office	\$1,222.26	\$1,594.05	\$235.46	\$1,277.49	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Contract Service Principal Office	\$897.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Contract Service Principal Office	\$1,029.64	\$1,112.14	\$288.95	\$1,155.20	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Contract Service Principal Office	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Contract Service Principal Office	\$1,790.16	\$1,987.73	\$837.99	\$1,243.78	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Contract Service Principal Office	\$50.00	\$3,371.70	\$6,594.37	\$3,764.34	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEXTBOOKS & PERIODICALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEXTBOOKS & PERIODICALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	PERIODICALS PRINC OFF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	PERIODICALS PRINC OFF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
52	Gen Supplies & Materials Princ Office	\$3,809.62	\$3,236.36	\$2,504.26	\$3,053.58	\$7,568.00	\$7,568.00	\$7,712.00	\$144.00	1.90%
	Elementary Principals will decide how to allocate their office funds (\$16.00 per pupil) during the budget process									
53	Gen Supplies & Materials Princ Office	\$1,024.34	\$380.46	\$631.07	\$1,173.73	\$4,144.00	\$4,144.00	\$4,000.00	(\$144.00)	-3.47%
	Elementary Principals will decide how to allocate their office funds (\$16.00 per pupil) during the budget process									
54	Gen Supplies & Materials Princ Office	\$1,773.26	\$1,143.19	\$0.00	\$1,720.11	\$4,976.00	\$4,976.00	\$5,072.00	\$96.00	1.93%
	Elementary Principals will decide how to allocate their office funds (\$16.00 per pupil) during the budget process									
55	Gen Supplies & Materials Princ Office	\$1,802.43	\$2,022.32	\$562.38	\$1,491.86	\$3,440.00	\$3,440.00	\$3,632.00	\$192.00	5.58%
	Elementary Principals will decide how to allocate their office funds (\$16.00 per pupil) during the budget process									
56	Gen Supplies & Materials Princ Office	\$1,958.37	\$4,522.07	\$784.80	\$2,761.13	\$8,883.00	\$8,883.00	\$9,720.00	\$837.00	9.42%
	Middle School Principals will decide how to allocate their office funds (\$27.00 per pupil) during the budget process									
57	Gen Supplies & Materials Princ Office	\$932.04	\$2,489.05	\$2,471.99	\$1,721.81	\$23,532.00	\$23,532.00	\$22,126.00	(\$1,406.00)	-5.97%
	High School Principals will decide how to allocate their office funds (\$37.00 per pupil) during the budget process									
	Postage	\$2,000.00	\$2,000.00	\$1,875.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Postage	\$950.00	\$950.00	\$900.00	\$958.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Postage	\$1,200.00	\$1,000.00	\$1,000.00	\$800.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Postage	\$837.00	\$839.00	\$1,000.00	\$650.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Postage	\$1,650.00	\$1,615.00	\$1,515.00	\$1,688.39	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Postage	\$7,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Printing	\$0.00	\$321.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Printing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Printing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Printing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Printing	\$1,177.56	\$172.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Printing	\$4,544.34	\$3,928.00	\$287.50	\$442.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
58	Printing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Graduation Materials	\$11,039.78	\$9,158.97	\$8,748.35	\$10,229.02	\$11,000.00	\$11,000.00	\$11,000.00	\$0.00	0.00%
	Detail: HS expense for graduation ceremony; excluded from per pupil spending									
	NEASC ACCREDITATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Detail: NEASC completed in FY14; no expense for FY24									
	Equipment Principal's Office	\$542.81	\$504.08	\$592.20	\$762.20	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Equipment Principal's Office	\$211.88	\$118.99	\$464.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Equipment Principal's Office	\$610.40	\$312.00	\$657.42	\$624.91	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Equipment Principal's Office	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Equipment Principal's Office	\$732.75	\$588.09	\$592.20	\$807.42	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Equipment Principal's Office	\$0.00	\$2,610.00	\$1,385.10	\$1,761.34	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONF FEES & DUES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Travel Reimbursement	\$574.28	\$118.18	\$202.02	\$149.06	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Travel Reimbursement	\$498.81	\$489.01	\$361.83	\$350.72	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Travel Reimbursement	\$1,517.27	\$915.46	\$0.00	\$1,019.05	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
59	Salary SPED Secretary	\$34,398.16	\$26,002.18	\$25,744.00	\$26,384.00	\$28,105.00	\$28,976.00	\$31,504.00	\$2,528.00	8.72%
	Detail: .8 FTE Secretary Support for the Bagnall School									
	Salary SPED Secretary	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
60	Salary SPED Secretary	\$15,239.31	\$25,392.84	\$27,450.72	\$28,696.96	\$30,291.45	\$30,291.45	\$30,032.00	(\$259.45)	-0.86%
	Detail: .8 FTE Secretary Support for the Page School									
61	Salary SPED Secretary	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Salary SPED Secretary	\$0.00	\$24,591.84	\$27,953.29	\$14,818.27	\$26,125.00	\$26,125.00	\$0.00	(\$26,125.00)	-100.00%
	Detail: .0 FTE Secretary Support for the Middle School									
	Salary SPED Secretary	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	DW Elementary Dpt Head-ELA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	DW ELEMENTARY DEPT HEAD-MATH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	DW ELEMENTARY DEPT HEAD-ELA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Contract Serv-Building Technology	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Contract Serv-Building Technology	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Contract Serv-Building Technology	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Contract Serv-Building Technology	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Contract Serv-Building Technology	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	BLDG TECHNOLOGY SOFTWARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Computer Supplies-Building Technology	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Computer Supplies-Building Technology	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Computer Supplies-Building Technology	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Computer Supplies-Building Technology	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Travel Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
	Contract Serv-Building Technology	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Contract Serv-Building Technology	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Contract Serv-Building Technology	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Contract Serv-Building Technology	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Contract Serv-Building Technology	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Contract Serv-Building Technology	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	COMPUTER SUPPLIES PRINC OFFICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	COMPUTER SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	COMPUTER EQUIP PRINCIPALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	COMPUTER EQUIP PRINCIPALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Salary-Educational Credit Advancement	\$0.00	\$282.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
62	Salary Preschl Teacher-Bagnall	\$0.00	\$0.00	\$87,856.77	\$57,764.29	\$0.00	\$0.00	\$63,914.83	\$63,914.83	#DIV/0!
	Detail: 1.0 Pre-K Teacher Salary offset by Pre-K fee of \$0									
63	Salary Preschl Teacher-Page	\$0.00	\$0.00	\$66,776.28	\$88,606.85	\$50,753.88	\$0.00	\$0.00	\$0.00	#DIV/0!
	Detail: 1.0 Pre-K Teacher Salary offset by Pre-K fee of \$80,478.27									
64	Salary Preschl Teacher-Sweetsir	\$78,117.58	\$50,553.52	\$74,121.66	\$57,072.59	\$58,191.66	\$106,648.12	\$117,820.82	\$11,172.70	10.48%
	Detail: 2.0 Pre-K Teacher Salary offset by Pre-K fee of \$0									
	HS SUMMER CLASS SALARY	\$69,988.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY PRESCHL SUB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
65	Salary-Mentor Stipends	\$28,565.38	\$15,568.65	\$20,416.85	\$69,146.05	\$50,000.00	\$50,000.00	\$67,230.00	\$17,230.00	34.46%
	Detail: Expense moved from Title 2A grant.									
	TEACHERS TRAVEL REIMB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEACHERS TRAVEL REIMB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEACHERS TRAVEL REIMB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEACHERS TRAVEL REIMB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
66	TEACHERS TRAVEL REIMB	\$2,914.71	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0.00%
67	Salary Foreign Lang Teacher-MS	\$212,350.12	\$299,779.23	\$258,278.65	\$135,073.35	\$103,986.58	\$210,090.25	\$273,343.54	\$63,253.29	30.11%
	Detail: 3.8 FTE World Languages Teachers (Includes Elementary Instruction)									
		\$377,557.15	\$234,625.28	\$301,463.43	\$346,437.80	\$359,499.80	\$295,388.16	\$300,593.43	\$5,205.27	1.76%
68	Salary Foreign Lang Teacher-HS									
69	Salary English Teacher-MS	\$312,241.90	\$319,316.95	\$314,730.99	\$331,707.20	\$344,026.86	\$289,956.98	\$298,837.32	\$8,880.34	3.06%
	Detail: 3.80 FTE English Teachers									
70	Salary English Teacher-HS	\$550,302.93	\$561,550.39	\$540,457.18	\$567,182.20	\$570,318.25	\$592,067.75	\$681,666.50	\$89,598.75	15.13%
	Detail: 7.5 FTE English Teachers									
71	Salary Math Teacher-MS	\$362,983.07	\$372,057.66	\$383,396.90	\$392,656.02	\$401,268.76	\$425,781.42	\$436,534.05	\$10,752.63	2.53%
	Detail: 5.0 FTE Math Teachers									
72	Salary Math Teacher-HS	\$600,474.15	\$530,223.45	\$551,997.98	\$569,648.76	\$511,989.19	\$508,411.03	\$573,579.23	\$65,168.20	12.82%
	Detail: 6.8 FTE Math Teachers									
	MATH INSTR STIPEND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
73	Salary Science Teacher - MS	\$415,788.43	\$324,244.34	\$336,449.71	\$303,874.11	\$220,208.75	\$221,364.09	\$282,446.87	\$61,082.78	27.59%
74	Salary Science Teacher - HS	\$553,967.05	\$572,459.41	\$613,196.11	\$653,135.82	\$670,900.90	\$680,471.16	\$699,357.16	\$18,886.00	2.78%
				Detail: 4.0 FTE Science / Engineering Teachers						
75	Salary Social Studies Teacher-MS	\$395,855.33	\$408,064.75	\$370,731.88	\$342,805.68	\$351,110.22	\$390,211.81	\$399,607.85	\$9,396.04	2.41%
				Detail: 8.6 FTE Science Teachers						
76	Salary Social Studies Teacher-HS	\$688,735.87	\$601,052.85	\$547,880.29	\$560,882.43	\$580,659.04	\$562,832.28	\$578,468.13	\$15,635.85	2.78%
				Detail: 4.0 FTE Social Studies Teachers						
77	Salary Kindergarten Teacher-Bagnall	\$155,697.28	\$125,680.91	\$150,139.00	\$210,067.56	\$304,092.33	\$219,230.02	\$324,061.25	\$104,831.23	47.82%
				Detail: 6.8 FTE Social Studies Teachers						
78	Salary Kindergarten Teacher-Page	\$166,255.04	\$158,908.79	\$170,228.33	\$171,960.15	\$176,491.14	\$174,752.43	\$178,247.47	\$3,495.04	2.00%
				Salary for K Teachers: 3.0 FTE (Reduced by K Fee of \$0)						
79	Salary Kindergarten Teacher-Sweetsir	\$135,229.30	\$130,553.52	\$143,862.31	\$188,126.97	\$272,357.60	\$195,091.56	\$200,075.21	\$4,983.65	2.55%
				Salary for K Teachers: 2.0 FTE (Reduced by K Fee of \$0)						
80	Salary Teachers Core Subjects-Bagnall	\$1,598,824.42	\$1,449,132.14	\$1,497,574.89	\$1,524,505.14	\$1,427,076.14	\$1,498,327.92	\$1,494,306.45	(\$4,021.47)	-0.27%
				Salary for K Teachers: 3.0 FTE (Reduced by K Fee of \$0)						
81	Salary Teachers Core Subjects-Donaghue	\$950,020.81	\$883,408.98	\$946,899.55	\$1,014,545.86	\$960,514.06	\$1,143,681.84	\$1,059,484.89	(\$84,196.95)	-7.36%
				Detail: Bagnall Teachers: 19.0 FTE						
82	Salary Teachers Core Subjects-Page	\$1,265,892.57	\$1,141,055.23	\$1,116,050.36	\$1,073,131.45	\$1,088,186.53	\$1,056,890.91	\$1,083,902.36	\$27,011.45	2.56%
				Detail: Donaghue Teachers: 12.0 FTE						
83	Salary Teachers Core Subjects-Sweetsir	\$401,598.36	\$457,381.92	\$466,007.53	\$438,273.54	\$443,863.68	\$555,277.71	\$590,743.16	\$35,465.45	6.39%
				Detail: Page Teachers: 13.0						
	SALARY SPED SUMMER PRG TEACHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY PRESCHL TEACHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	DW MCAS Tutor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	DW MCAS TUTOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY ESL TUTOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY ESL TUTOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
84	Salary Art Teacher - Bagnall	\$78,846.25	\$84,831.24	\$86,988.07	\$77,022.85	\$78,869.92	\$78,900.27	\$80,478.27	\$1,578.00	2.00%
				Detail: Art Teacher: 1.0 FTE						
85	Salary Art Teacher - Donaghue	\$29,027.32	\$43,769.14	\$45,669.63	\$35,418.14	\$36,834.85	\$37,571.56	\$40,239.14	\$2,667.58	7.10%
				Detail: Art Teacher: 50 FTE						
86	Salary Art Teacher - Page	\$78,846.25	\$45,042.20	\$46,480.62	\$84,469.70	\$51,675.57	\$51,675.57	\$49,275.04	(\$2,400.53)	-4.65%
				Detail: Art Teacher: 60 FTE						
87	Salary Art Teacher - Sweetsir	\$29,027.32	\$43,769.14	\$45,669.63	\$35,418.14	\$36,112.60	\$37,571.56	\$40,239.14	\$2,667.58	7.10%
				Detail: Art Teacher: 50 FTE						
88	Salary Art Teacher - MS	\$46,153.90	\$47,307.75	\$47,907.75	\$48,207.75	\$49,824.06	\$49,824.06	\$61,472.40	\$11,648.34	23.38%
				Detail: Art Teacher: 80 FTE						

Detail: Program to meet the needs of students in warning/failing status for MCAS (1:1 tutoring). Eliminated in FY16

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
89	Salary Art Teacher - HS	\$141,739.79	\$158,713.62	\$169,242.65	\$173,417.63	\$154,156.72	\$174,757.11	\$255,929.73	\$81,172.62	46.45%
			Detail: Art Teacher: 2.4 FTE / 1.0 Art - Theatre Technician							
90	Salary Phys Ed/Health Teacher-Bagnall	\$50,428.05	\$26,930.23	\$31,851.32	\$32,488.34	\$33,125.37	\$91,406.18	\$93,234.30	\$1,828.12	2.00%
			Detail: P/E Teacher: 1.00 FTE							
91	Salary Phys Ed/Health Teacher-Donaghue	\$47,307.75	\$32,326.96	\$33,125.37	\$50,681.82	\$51,675.58	\$35,351.75	\$37,052.08	\$1,700.33	4.81%
			Detail: P/E Teacher: .60 FTE							
92	Salary Phys Ed/Health Teacher-Page	\$64,081.45	\$56,558.82	\$64,339.67	\$48,732.52	\$49,688.05	\$86,159.09	\$87,882.27	\$1,723.18	2.00%
			Detail: P/E Teacher: 1.00 FTE							
93	Salary Phys Ed/Health Teacher-Sweetsir	\$31,538.50	\$32,326.96	\$33,125.37	\$33,787.88	\$34,450.38	\$23,567.83	\$24,701.38	\$1,133.55	4.81%
			Detail: P/E Teacher: .40 FTE							
94	Salary Phys Ed/Health Teacher-MS	\$138,095.07	\$144,414.78	\$161,134.30	\$168,224.65	\$171,523.17	\$171,589.14	\$175,020.92	\$3,431.78	2.00%
			Detail: P/E Teacher: 1.0 FTE, 1.0 health teacher							
95	Salary Phys Ed/Health Teacher-HS	\$266,872.98	\$277,499.37	\$284,220.04	\$338,871.54	\$233,164.67	\$216,904.79	\$276,980.81	\$60,076.02	27.70%
			Detail: P/E Teacher: 2.0 FTE, 3.0 FTE health / trainer Teacher							
	SALARY CONS & FAM SCI TEACHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY CONS & FAM SCI TEACHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY TECH ED TEACHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
96	Salary Tech Ed Teacher	\$126,864.34	\$130,035.95	\$61,432.94	\$64,854.75	\$67,124.67	\$69,836.50	\$73,726.40	\$3,889.90	5.57%
			Detail: Tech Ed Teacher: 1.0 FTE							
97	Salary Music Teachers-Bagnall	\$76,923.16	\$46,162.25	\$47,162.25	\$85,916.11	\$88,636.65	\$55,401.77	\$58,206.68	\$2,804.91	5.06%
			Detail: Music Teacher: 1.0 FTE							
98	Salary Music Teachers-Donaghue	\$29,753.00	\$24,397.46	\$24,797.46	\$31,246.83	\$32,236.70	\$32,236.70	\$32,381.76	\$145.06	0.45%
			Detail: Music Teacher: .5 FTE							
99	Salary Music Teachers-Page	\$129,936.98	\$98,099.17	\$98,899.18	\$99,499.18	\$102,855.13	\$138,451.03	\$140,509.19	\$2,058.16	1.49%
			Detail: Music Teacher: 1.6 FTE							
100	Salary Music Teachers-Sweetsir	\$29,753.00	\$24,397.46	\$24,797.46	\$31,246.83	\$32,236.70	\$32,236.70	\$32,381.76	\$145.06	0.45%
			Detail: Music Teacher: .5 FTE							
101	Salary Music Teachers-MS	\$60,350.90	\$61,859.68	\$69,890.14	\$62,472.28	\$65,165.17	\$65,165.17	\$33,800.87	(\$31,364.30)	-48.13%
			Detail: Music Teacher: .4 FTE							
102	Salary Music Teachers-HS	\$188,326.66	\$147,405.94	\$153,561.25	\$149,750.28	\$104,872.85	\$104,872.85	\$66,378.54	(\$38,494.31)	-36.71%
			Detail: Music Teacher: .8 FTE							
103	Salary SPED Teacher DW / Team Chair	\$916,154.41	\$831,294.82	\$908,988.96	\$885,513.68	\$904,164.49	\$839,205.71	\$701,605.73	(\$137,599.98)	-16.40%
			Detail: Special Education District Program Teacher: 9.0 FTE, Team Chairs 1.0 FTE							
104	Salary SPED Teacher - Bagnall	\$509,043.79	\$630,723.95	\$558,306.33	\$602,160.87	\$679,572.24	\$775,312.86	\$874,449.53	\$99,136.67	12.79%
			Detail: Special Education Teacher: 12.0 FTE							
105	Salary SPED Teacher - Donaghue	\$350,715.67	\$402,700.12	\$369,390.07	\$385,863.77	\$352,304.51	\$244,464.90	\$330,125.28	\$85,660.38	35.04%
			Detail: Special Education Teacher: 6.1 FTE							
106	Salary SPED Teacher - Page	\$382,436.55	\$498,333.46	\$392,918.56	\$277,722.08	\$638,572.33	\$467,890.45	\$555,944.71	\$88,054.26	18.82%
			Detail: Special Education Teacher: 9.6 FTE							

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
107	Salary SPED Teacher - Sweetsir	\$398,359.78	\$378,838.93	\$332,942.54	\$342,253.68	\$277,849.53	\$327,530.82	\$345,160.20	\$17,629.38	5.38%
108	Salary SPED Teacher - MS	\$507,068.04	\$522,744.77	\$515,373.05	\$543,619.10	\$599,836.54	\$579,940.72	\$570,930.96	(\$9,009.76)	-1.55%
109	Salary SPED Teacher - HS	\$488,673.34	\$517,032.92	\$513,202.89	\$449,203.00	\$559,732.09	\$405,707.87	\$484,772.59	\$79,064.72	19.49%
	SALARY COMPUTER TEACHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY COMPUTER TEACHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY COMPUTER TEACHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY COMPUTER TEACHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Salary Computer Teacher - MS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
110	Salary Computer Teacher - HS	\$55,257.23	\$59,505.99	\$71,183.50	\$75,546.48	\$81,220.86	\$82,845.28	\$84,502.19	\$1,656.91	2.00%
111	SALARY DIST WIDE ENRICH TEACH	\$51,817.36	\$53,112.79	\$58,191.66	\$92,017.94	\$63,583.08	\$64,854.75	\$68,467.16	\$3,612.41	5.57%
	SALARY ENRICHMENT TEACHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY ENRICHMENT TEACHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY ENRICHMENT TEACHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY ENRICHMENT TEACHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY ENRICHMENT TEACHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
112	Salary Reading Teacher-Bagnall	\$0.00	\$0.00	\$0.00	\$0.00	\$94,112.16	\$0.00	\$96,031.33	\$96,031.33	#DIV/0!
113	Salary Reading Teacher-Donaghue	\$34,135.14	\$35,135.14	\$34,335.14	\$52,478.19	\$100,547.79	\$60,547.79	\$101,965.15	\$41,417.36	68.40%
114	Salary Reading Teacher-Page	\$50,553.53	\$53,112.79	\$56,631.66	\$59,355.49	\$61,432.93	\$63,914.83	\$67,474.88	\$3,560.05	5.57%
	Salary Reading Teacher-Sweetsir	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Salary Reading Teacher-MS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
115	Salary Reading Teacher-HS	\$87,031.51	\$87,031.51	\$49,953.52	\$59,491.97	\$58,191.66	\$58,214.04	\$59,378.32	\$1,164.28	2.00%
	Salary Literacy Tutor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY PRESCHL SUPERVISOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY PRESCHL SUPERVISOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
116	Salary Team Leaders - Bagnall	\$15,375.00	\$14,183.46	\$7,879.70	\$7,879.70	\$17,000.00	\$17,000.00	\$17,000.00	\$0.00	0.00%
117	Salary Team Leaders - Donaghue	\$8,456.25	\$5,810.10	\$3,151.88	\$2,363.91	\$10,500.00	\$10,500.00	\$10,500.00	\$0.00	0.00%

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
118	Salary Team Leaders - Page	\$13,837.50	\$15,759.40	\$6,803.76	\$6,303.76	\$17,000.00	\$17,000.00	\$17,000.00	\$0.00	0.00%
119	Salary Team Leaders - Sweetsir	\$5,918.75	\$9,324.30	\$1,575.94	\$3,939.85	\$7,000.00	\$7,000.00	\$7,000.00	\$0.00	0.00%
				Detail: Teacher Leadership Stipends						
120	Salary Team Leaders - MS	\$9,225.00	\$7,879.70	\$7,879.70	\$9,455.64	\$19,000.00	\$19,000.00	\$19,000.00	\$0.00	0.00%
				Detail: Teacher Leadership Stipends						
121	Salary Team Leaders - HS	\$6,150.00	\$3,151.88	\$3,151.88	\$3,151.88	\$14,000.00	\$14,000.00	\$14,000.00	\$0.00	0.00%
				Detail: Teacher Leadership Stipends						
122	Salary Dept Head - Art	\$41,176.51	\$41,705.93	\$42,446.99	\$43,334.14	\$37,644.86	\$37,644.86	\$16,269.25	(\$21,375.61)	-56.78%
				Detail: .20 FTE Department Head Salary						
123	Salary Dept Head - Foreign Lang	\$28,385.76	\$29,025.41	\$33,121.54	\$34,713.57	\$31,275.99	\$31,275.99	\$16,269.25	(\$15,006.74)	-47.98%
				Detail: .20 FTE Department Head Salary						
124	Salary Dept Head - English	\$43,646.83	\$42,505.93	\$42,846.99	\$43,743.94	\$37,644.86	\$37,644.86	\$19,206.27	(\$18,438.59)	-48.98%
				Detail: .20 FTE Department Head Salary						
125	Salary Dept Head - Phys Ed/Health	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,030.05	\$16,095.65	(\$3,934.40)	-19.64%
126	Salary Dept Head - Math	\$41,927.43	\$41,635.61	\$41,792.71	\$42,668.57	\$35,548.41	\$35,548.41	\$19,206.27	(\$16,342.14)	-45.97%
				Detail: .20 FTE Department Head Salary						
127	Salary Dept Head - Science	\$35,566.73	\$34,285.90	\$37,384.59	\$38,164.29	\$31,547.97	\$31,547.97	\$16,900.44	(\$14,647.53)	-46.43%
				Detail: .20 FTE Department Head Salary						
128	Salary Dept Head - Social Studies	\$42,776.51	\$39,949.97	\$40,575.37	\$41,410.89	\$34,450.38	\$34,450.38	\$18,646.86	(\$15,803.52)	-45.87%
				Detail: .20 FTE Department Head Salary						
129	Salary Dept Head - Guidance	\$26,930.23	\$27,739.46	\$31,851.32	\$32,488.34	\$33,125.37	\$33,125.37	\$18,646.86	(\$14,478.51)	-43.71%
130	Salary Dept Head-Special Ed	\$43,976.51	\$44,035.61	\$46,462.60	\$47,343.94	\$37,644.86	\$37,644.86	\$19,206.27	(\$18,438.59)	-48.98%
				Detail: .20 FTE Department Head Salary						
131	Salary Medical/Therapist Serv	\$513,945.93	\$568,341.93	\$576,153.69	\$545,671.65	\$725,826.88	\$697,644.94	\$730,233.36	\$32,588.42	4.67%
				Detail: 12.25 FTE OT, PT, Speech Lang Path, BCBA, COTA, ELL Services						
132	Contract Serv - SPED Therapists	\$235,709.83	\$110,492.29	\$214,061.58	\$241,901.50	\$300,000.00	\$300,000.00	\$300,000.00	\$0.00	0.00%
				Detail: Home Services, Technology Evaluations, and other Special Education Services						
	Travel Reimb - SPED Therapists	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	REGULAR SALARY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY SUBS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY SUBS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	LONG TERM SUBS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	LONG TERM SUBS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
133	Salary Subs	\$46,658.00	\$25,888.86	\$21,195.00	\$22,820.95	\$50,196.23	\$50,196.23	\$35,019.40	(\$15,176.83)	-30.24%
				Budget Based on 5 year average plus 5%						
134	Salary Subs	\$50,421.00	\$33,338.00	\$27,955.00	\$32,065.00	\$16,500.00	\$16,500.00	\$33,658.59	\$17,158.59	103.99%
				Budget Based on 5 year average plus 5%						
135	Long Term Subs	\$0.00	\$44,164.43	\$52,234.42	\$0.00	\$40,000.00	\$40,000.00	\$40,000.00	\$0.00	0.00%
				Based on one long term leave of an employee						

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
136	Long Term Subs	\$128,936.16	\$152,209.35	\$194,301.85	\$65,808.50	\$40,000.00	\$69,474.03	\$40,000.00	(\$29,474.03)	-42.42%
			Based on one long term leave of an employee							
	SALARY SUBS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY SUBS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY SUBS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY SUBS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	LONG TERM SUBS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	LONG TERM SUBS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	LONG TERM SUBS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	LONG TERM SUBS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
137	Salary Subs	\$47,645.75	\$38,543.68	\$78,766.03	\$41,825.00	\$64,104.78	\$64,104.78	\$56,885.90	(\$7,218.88)	-11.26%
			Budget Based on 5 year average plus 5%							
138	Salary Subs	\$47,024.50	\$24,122.47	\$36,031.27	\$46,436.63	\$46,844.68	\$46,844.68	\$42,096.51	(\$4,748.17)	-10.14%
			Budget Based on 5 year average plus 5%							
139	Salary Subs	\$46,692.00	\$26,254.50	\$29,756.25	\$36,047.00	\$44,931.45	\$44,931.45	\$38,573.05	(\$6,358.40)	-14.15%
			Budget Based on 5 year average plus 5%							
140	Salary Subs	\$39,069.50	\$37,045.57	\$34,729.63	\$35,254.30	\$50,548.11	\$50,548.11	\$41,295.89	(\$9,252.22)	-18.30%
			Budget Based on 5 year average plus 5%							
141	Long Term Subs	\$46,115.98	\$39,194.90	\$117,360.27	\$23,140.74	\$40,000.00	\$110,963.56	\$40,000.00	(\$70,963.56)	-63.95%
			Based on one long term leave of an employee							
142	Long Term Subs	\$25,276.77	\$49,071.60	\$4,598.10	\$54,753.24	\$40,000.00	\$40,000.00	\$40,000.00	\$0.00	0.00%
			Based on one long term leave of an employee							
143	Long Term Subs	\$36,744.41	\$0.00	\$0.00	\$33,407.17	\$40,000.00	\$40,000.00	\$40,000.00	\$0.00	0.00%
			Based on one long term leave of an employee							
144	Long Term Subs	\$107,871.03	\$97,638.77	\$86,524.62	\$77,353.20	\$40,000.00	\$40,000.00	\$40,000.00	\$0.00	0.00%
			Based on one long term leave of an employee							
145	Salary Building Aide - Bagnall	\$29,902.01	\$57,823.15	\$39,595.32	\$78,315.37	\$0.00	\$13,893.78	\$0.00	(\$13,893.78)	-100.00%
			Detail: Recess and Lunch Aides Eliminated in FY 21							
	Salary Building Aide - Donaghue	\$4,736.48	\$5,251.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Salary Building Aide - Page	\$17,656.75	\$47,065.52	\$11,000.00	\$75,073.45	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
			Detail: Recess and Lunch Aides Eliminated in FY 21							
	Salary PreSchool Aides - Page	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Salary Building Aide - Sweetsir	\$5,554.88	\$30,598.52	\$31,000.00	\$107,260.08	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
			Detail: Recess and Lunch Aides Eliminated in FY 21							
	Salary PreSchool Aides-Sweetsir	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Salary Building Aide - MS	\$19,555.87	\$9,568.26	\$1,080.00	\$14,835.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
146	Salary Building Aide - HS	\$22,578.53	\$23,065.88	\$0.00	\$0.00	\$32,200.00	\$32,200.00	\$23,791.84	(\$8,408.16)	-26.11%
			Detail: 1.0 All day cafeteria monitoring excel instruction / computer course							
	Paraprofessionals Educational Benefit	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
			Detail: Contractual benefit for Paraprofessionals who attain Associates or Bachelors Degree (Included in Salary Lines)							

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
147	Salary Kindergarten Para - Bagnall	\$75,287.87	\$39,038.90	\$20,942.97	\$22,944.00	\$0.00	\$45,578.02	\$52,982.31	\$7,404.29	16.25%
	Salary Kindergarten Para - Donaghue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Salary Kindergarten Para - Page	\$22,932.00	\$21,000.00	\$24,152.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
148	Salary Kindergarten Para - Sweetstir	\$23,631.91	\$24,891.92	\$25,366.53	\$25,797.75	\$0.00	\$27,476.25	\$0.00	(\$27,476.25)	-100.00%
149	Salary ESP SPED District Wide	\$67.58	\$201,099.13	\$202,925.00	\$210.37	\$0.00	\$111,760.87	\$488,732.68	\$376,971.81	337.30%
			Detail: 15.0 FTE / Increase for potential contract reopening							
150	Salary SPED Paraprofessional-Bagnall	\$1,741.04	\$132,119.72	\$40,583.77	\$281.98	\$327,860.93	\$167,860.93	\$340,589.24	\$172,728.31	102.90%
			Detail: 16.0 FTE Paraprofessional							
151	Salary Preschl Paraprofessional-Bagnall	\$27,393.95	\$18,440.30	\$9,700.00	\$21,586.03	\$0.00	\$23,486.60	\$0.00	(\$23,486.60)	-100.00%
152	Salary SPED Paraprofessional-Donaghue	\$140,096.70	\$117,005.39	\$72,852.88	\$72,596.82	\$130,470.81	\$53,353.89	\$61,238.05	\$7,884.16	14.78%
			Detail: 6.0 FTE Paraprofessional Offset by 96,893 in IDEA entitlement grant							
	Salary Preschl Paraprofessional-Donaghue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
153	Salary SPED Paraprofessional-Page	\$14,452.46	\$87,741.45	\$47,189.79	\$74,164.38	\$271,000.48	\$96,000.48	\$38,784.55	(\$57,215.93)	-59.60%
			Detail: 13.0 FTE Paraprofessional offset by 300,000 in IDEA entitlement grants							
154	Salary Preschl Paraprofessional-Page	\$36,182.36	\$33,841.20	\$43,384.89	\$46,484.85	\$0.00	\$49,878.06	\$0.00	(\$49,878.06)	-100.00%
155	Salary SPED Paraprofessional-Sweetstir	\$151,215.54	\$82,305.61	\$48,063.82	\$57,395.57	\$156,164.43	\$128,164.43	\$55,800.08	(\$72,364.35)	-56.45%
			Detail: 10.0 FTE Paraprofessional Offset by \$200,000 in IDEA entitlement grant							
156	Salary Preschl Paraprofessional-Sweetstir	\$10,803.24	\$17,291.26	\$30,664.00	\$42,015.75	\$0.00	\$41,743.43	\$0.00	(\$41,743.43)	-100.00%
157	Salary SPED Paraprofessional-MS	\$127,070.39	\$51,055.63	\$25,882.23	\$23,154.66	\$71,329.60	\$76,455.70	\$131,087.43	\$54,631.73	71.46%
			Detail: 5.0 FTE Paraprofessional							
158	Salary SPED Paraprofessional-HS	\$217,675.75	\$167,132.39	\$100,791.30	\$61,122.14	\$97,549.26	\$216,551.89	\$103,809.99	(\$112,741.90)	-52.06%
			Detail: 4.0 FTE Paraprofessional							
159	SALARY Summer Program SPED	\$94,421.98	\$80,103.21	\$66,421.70	\$84,337.92	\$100,000.00	\$100,000.00	\$100,000.00	\$0.00	0.00%
			Detail: Salary for professional staff to work with students in the summer per IEP requirements. No budget increase for FY 24							
	SALARY AIDES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
160	Salary Tutor SPED District Wide	\$15,601.86	\$11,266.41	\$38,855.28	\$29,679.73	\$35,000.00	\$35,000.00	\$35,000.00	\$0.00	0.00%
			Detail: Tutoring funds for students who are homebound/hospitalized. No budget increase for FY 24							
	SALARY MEDIA PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$454.86	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY MEDIA PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY MEDIA PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY MEDIA PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Salary Media Professional - MS	\$28,870.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
161	Salary Media Professional - HS	\$87,031.51	\$89,207.30	\$90,492.47	\$92,302.32	\$94,112.16	\$94,148.37	\$96,031.33	\$1,882.96	2.00%
			Detail: 1.0 FTE Library/Media Specialist							

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
162	SALARY MEDIA SECRETARY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Salary Media Aide - Bagnall	\$27,609.38	\$29,144.73	\$29,588.27	\$8,814.54	\$0.00	\$0.00	\$28,600.00	\$28,600.00	#DIV/0!
				Detail: 1.0 FTE Library/Media Aide						
	Salary Media Aide - Donaghue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
				Detail: .60 FTE Library/Media Aide (Combined with Sweetsir)						
163	Salary Media Aide - Page	\$20,507.25	\$5,583.16	\$405.00	\$405.00	\$0.00	\$0.00	\$28,600.00	\$28,600.00	#DIV/0!
				Detail: 1.0 FTE Library/Media Aide						
164	Salary Media Aide - Sweetsir	\$28,461.92	\$29,968.28	\$28,101.52	\$30,972.77	\$32,627.27	\$32,666.40	\$36,368.00	\$3,701.60	11.33%
				Detail: .40 FTE Library/Media Aide (Combined with Donaghue)						
	SALARY MEDIA AIDE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY MEDIA AIDE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY PROF DEV TEACH/COOR	\$0.00	\$0.00	\$0.00	\$405,188.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY PROF DEV ADMIN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY GRID INFLATION ADJ. 1% (17,401,223)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
165	COLUMN MOVEMENT RESERVE (46 at \$2,000)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$92,000.00	\$92,000.00	#DIV/0!
			Reserve for Column Movements for FY 2024 PAT Contract							
	TEACHER PROF DAYS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEACHER PROF DAYS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEACHER PROF DAYS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEACHER PROF DAYS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY PROF DEV SUBS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY PROF DEV SUBS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY PROF DEV SUBS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY PROF DEV SUBS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY PROF DEV SUBS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY PROF DEV SUBS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY Prof Dev Teachers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Salary Prof Dev Teachers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Salary Prof Dev Teachers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Salary Prof Dev Teachers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Salary Prof Dev Teachers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	PD Presenters/Teachers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instr Stipends Prof Dev	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
166	Prof Dev Presenters/Teachers	\$5,262.00	\$3,700.00	\$1,775.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
	Teacher led professional development opportunities (stipend for leading classes, facilitating groups, etc.)									
	PROF DEV PRESENTERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	PROF DEV PRESENTERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	PROF DEV PRESENTERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	PROF DEV PRESENTERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	PROF DEV PRESENTERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
167	Prof Dev Contract Services	\$27,146.19	\$31,661.02	\$52,091.34	\$25,920.46	\$77,755.00	\$77,755.00	\$77,755.00	\$0.00	0.00%
	Professional Development opportunities for staff \$77,755.									
	Prof Dev Textbooks & Periodicals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
168	Prof Dev Supplies & Materials	\$2,056.77	\$1,464.67	\$3,031.23	\$8,363.01	\$6,500.00	\$6,500.00	\$6,500.00	\$0.00	0.00%
	Supplies and Materials for In District Professional Development Events									
	PROF DEV SUPPLIES & MATERIALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	PROF DEV SUPPLIES & MATERIALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	PROF DEV SUPPLIES & MATERIALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	PROF DEV SUPPLIES & MATERIALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	PROF DEV SUPPLIES & MATERIALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	PROF DEV SUPPLIES & MATERIALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Prof Dev Memberships/Conf Fees/Dues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	PROF DEV MBR/CNF FEES/DUES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Prof Dev Memberships/Conf Fees/Dues-Bagnall	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Prof Dev Memberships/Conf Fees/Dues-Donaghue	\$8,520.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Prof Dev Memberships/Conf Fees/Dues-Page	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Prof Dev Memberships/Conf Fees/Dues-Sweetsir	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Prof Dev Memberships/Conf Fees/Dues-MS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Prof Dev Memberships/Conf Fees/Dues-HS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	MEMBERSHIPS CONF FEES &	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
169	Prof Dev Memberships/Conf Fees/Dues	\$5,941.65	\$7,675.89	\$4,520.00	\$2,230.00	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00	0.00%
	Memberships and dues for Central office employees: MASS, MASBO, etc.									
	Prof Dev Subscriptions & Books-Bagnall	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Prof Dev Subscriptions & Books-Donaghue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
	Prof Dev Subscriptions & Books - Page	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Prof Dev Subscriptions & Books-Sweetsir	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Prof Dev Subscriptions & Books-MS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Prof Dev Subscriptions & Books-HS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SUBSCRIPTIONS & BOOKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
170	Tuition Reimbursement/Other	\$36,134.59	\$39,139.65	\$32,537.03	\$35,247.97	\$49,750.00	\$49,750.00	\$49,750.00	\$0.00	0.00%
	Reimbursement by contract: \$48,000 for teachers contract, \$1,750 for Paraprofessionals									
	Prof Dev Tuition Reimb-Bagnall	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Prof Dev Tuition Reimb-Donaghue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Prof Dev Tuition Reimb-Page	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Prof Dev Tuition Reimb-Sweetsir	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Prof Dev Tuition Reimb-Middle School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Prof Dev Tuition Reimb-High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	PROF DEV TUITION SUPT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Prof Dev Travel & Accomodations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Prof Dev Travel & Accomodations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Prof Dev Travel & Accomodations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Prof Dev Travel & Accomodations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Prof Dev Travel & Accomodations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Prof Dev Travel & Accomodations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
171	Prof Dev Travel & Accomodations	\$4,229.70	\$3,625.97	\$316.78	\$1,431.17	\$4,500.00	\$4,500.00	\$4,500.00	\$0.00	0.00%
	Travel Reimbursement for all staff members for Professional Development Opportunities									
	SPED TRANS PROF DEV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SPED Prof Dev Supplies & Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
172	SPED Prof Dev Mbr/Conf Fees/Dues	\$3,529.00	\$4,899.25	\$1,760.87	\$1,890.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
	Professional Development for Special Education Staff members									
	SPED Tuition Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SPED TRANS TRAVEL & ACCOM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEXTBOOKS & PERIODICALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEXTBOOKS & PERIODICALS GUIDANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals-Art	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals-Art	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals-Art	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals-Art	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals-Art	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals-Art	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	MISC1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals-Foreign Language	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
	Textbooks & Periodicals-Foreign Language	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEXTBOOKS REPLACE FOREIGN LANG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEXTBOOKS & PERIODICALS MATH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals-English Lang Arts	\$3,983.34	\$2,532.08	\$2,915.86	\$3,156.95	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals-English Lang Arts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals-English Lang Arts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals-English Lang Arts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals-English Lang Arts	\$476.59	\$119.22	\$1,441.90	\$512.80	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals-English Lang Arts	\$2,272.92	\$812.37	\$719.33	\$5,504.86	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEXTBOOKS & PERIODICALS MUSIC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEXTBOOKS & PERIODICALS GUIDANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEXTBOOKS & PERIODICALS PHYS ED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEXTBOOKS & PERIODICALS PHYS ED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEXTBOOKS & PERIODICALS PHYS ED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEXTBOOKS & PERIODICALS PHYS ED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEXTBOOKS & PERIODICALS PHYS ED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEXTBOOKS & PERIODICALS CON & FAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEXTBOOKS & PERIODICALS CON & FAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEXTBOOKS & PERIODICALS TECH ED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEXTBOOKS & PERIODICALS TECH ED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEXTBOOKS & PERIODICALS TECH ED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEXTBOOKS & PERIODICALS TECH ED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEXTBOOKS & PERIODICALS TECH ED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals-Math	\$3,303.40	\$2,288.64	\$1,784.80	\$3,866.40	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals-Math	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals-Math	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals-Math	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals-Math	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals-Math	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEXTBOOKS REPLACE MATH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals-Music	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals-Music	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals-Music	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals-Music	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals-Music	\$834.52	\$555.28	\$685.06	\$142.16	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals-Music	\$1,044.22	\$1,317.25	\$3,836.70	\$2,337.50	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEXTBOOKS REPLACE MUS/C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
	Textbooks & Periodicals-Science	\$3,060.73	\$2,599.00	\$1,687.23	\$1,629.13	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals-Science	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals-Science	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals-Science	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals-Science	\$100.75	\$227.62	\$0.00	\$803.99	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals-Social Studies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals-Social Studies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals-Social Studies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals-Social Studies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals-Social Studies	\$0.00	\$0.00	\$20,418.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals Reading	\$0.00	\$561.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals Reading	\$0.00	\$4,194.82	\$0.00	\$1,667.93	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Media Textbooks & Periodicals	\$1,007.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	MEDIA TEXTBOOKS & PERIODICALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEXTBOOKS & PERIODICALS Sped DW-Bagnall	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEXTBOOKS & PERIODICALS Sped DW-Donaghue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEXTBOOKS & PERIODICALS Sped DW-Page	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEXTBOOKS & PERIODICALS Sped DW-Sweetsir	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEXTBOOKS & PERIODICALS Sped DW-MS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEXTBOOKS & PERIODICALS Sped DW-HS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals SPED-Bagnall	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals SPED-Donaghue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals SPED-Page	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals SPED-Sweetsir	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals SPED-MS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals SPED-HS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEXTBOOKS REPLACE SPED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEXTBOOKS & PERIODICALS CIS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEXT & PERIODICALS CIS/T	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEXT & PERIODICALS CIS/T	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals Reading	\$612.95	\$1,046.52	\$619.31	\$508.20	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals Reading	\$2,746.62	\$0.00	(\$458.48)	\$767.86	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals Reading	\$6,555.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
	Textbooks & Periodicals Reading	\$2,290.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals Reading	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Textbooks & Periodicals Reading	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Media Textbooks & Periodicals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Media Textbooks & Periodicals	\$0.00	\$1,095.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Media Textbooks & Periodicals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Media Textbooks & Periodicals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Media Textbooks & Periodicals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Media Textbooks & Periodicals	\$696.14	\$4,218.86	\$1,319.60	\$1,648.91	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Media Supplies	\$431.16	\$0.00	\$263.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Media Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Media Supplies	\$1,283.06	\$1,291.44	\$0.00	\$1,182.73	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Media Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Media Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Media Supplies	\$722.01	\$599.86	\$230.92	\$189.74	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Media Equipment	\$1,940.82	\$0.00	\$882.90	\$844.59	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Media Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Media Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Media Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Media Equipment	\$5,566.28	\$1,169.29	\$2,912.03	\$1,635.91	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Media Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equipment Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equipment Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	FURNITURE ADDITIONAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equip Inter-Disc	\$2,006.25	\$2,997.83	\$0.00	\$1,292.73	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equip Inter-Disc	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equip Inter-Disc	\$1,137.20	\$1,519.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equip Inter-Disc	\$2,866.50	\$1,735.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equip Inter-Disc	\$46,124.46	\$35,203.63	\$10,392.21	\$8,942.94	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equipment - Art	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equipment - Art	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equipment - Art	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equipment - Art	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equipment - Art	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equipment - Art	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equip - Foreign Language	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equip - Foreign Language	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equipment - English	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equipment - English	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
	INSTR EQUIP GUIDANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equipment - Phys Ed	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equipment - Phys Ed	\$465.66	\$196.91	\$162.63	\$240.30	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equipment - Phys Ed	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equipment - Phys Ed	\$0.00	\$0.00	\$21.70	\$245.34	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equipment - Phys Ed	\$282.43	\$378.09	\$0.00	\$464.63	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	INSTR EQUIP CON & FAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equipment - Tech Ed	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equip - Math	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equip - Math	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equip - Math	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equip - Math	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equip - Math	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equip - Music	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equip - Music	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equip - Music	\$0.00	\$366.77	\$264.60	\$365.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equip - Music	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equip - Music	\$2,130.73	\$968.76	\$1,742.04	\$3,214.68	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equip - Science	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equip - Science	\$0.00	\$167.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equip - Science	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equip - Science	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equip - Science	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Equip - Science	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instr Equipment - Social Studies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instr Equipment - Social Studies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instr Equipment - Social Studies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instr Equipment - Social Studies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instr Equipment - Social Studies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instr Equipment - Social Studies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	INSTR EQUIP KINDERGARTEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	INSTR EQUIP KINDERGARTEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	INSTR EQUIP KINDERGARTEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	INSTR EQUIP KINDERGARTEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instr Equipment SPED DW	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
	INSTR EQUIP Sped DW-Bagnall	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	INSTR EQUIP Sped DW-Donaghue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	INSTR EQUIP Sped DW-Page	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	INSTR EQUIP Sped DW-Sweetsir	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	INSTR EQUIP Sped DW-MS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	INSTR EQUIP Sped DW-HS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instr Equipment SPED DW-P/T	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instr Equipment SPED DW-Speech/Lang	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instr Equipment SPED DW-Audio/Visual	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instr Equipment SPED DW-Psych	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instructional Equip SPED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instructional Equip SPED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	INSTR EQUIP SPED PRESCHOOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instructional Equip SPED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	INSTR EQUIP SPED PRESCHOOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instructional Equip SPED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	INSTR EQUIP CIS/TECH	\$15,174.26	\$5,632.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	INSTR EQUIP READING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Copier Maintenance of Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Copier Maintenance of Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Copier Maintenance of Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Copier Maintenance of Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Copier Maintenance of Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Copier Maintenance of Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
173	Copier Supplies	\$8,821.01	\$6,429.36	\$5,670.14	\$4,383.76	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00	0.00%
174	Copier Supplies	\$2,679.95	\$1,598.05	\$1,111.04	\$0.00	\$4,500.00	\$4,500.00	\$4,500.00	\$0.00	0.00%
175	Copier Supplies	\$2,408.53	\$720.73	\$472.79	\$310.88	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	0.00%
176	Copier Supplies	\$3,711.59	\$3,499.29	\$2,018.51	\$3,857.19	\$4,500.00	\$4,500.00	\$4,500.00	\$0.00	0.00%
177	Copier Supplies	\$3,593.31	\$3,493.53	\$2,837.71	\$4,500.84	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	0.00%
178	Copier Supplies	\$11,996.82	\$8,277.54	\$5,699.54	\$12,622.70	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	0.00%
	Copier Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
179	Copier Lease/Purchase	\$14,726.64	\$14,726.65	\$16,608.24	\$15,768.20	\$16,620.00	\$16,620.00	\$16,620.00	\$0.00	0.00%
180	Copier Lease/Purchase	\$12,714.00	\$12,714.00	\$12,309.87	\$1,270.50	\$16,620.00	\$16,620.00	\$16,620.00	\$0.00	0.00%
181	Copier Lease/Purchase	\$14,831.76	\$14,831.76	\$12,309.87	\$2,051.92	\$16,620.00	\$16,620.00	\$16,620.00	\$0.00	0.00%
182	Copier Lease/Purchase	\$7,500.00	\$7,500.00	\$7,500.00	\$13,021.80	\$12,714.00	\$12,714.00	\$16,620.00	\$3,906.00	30.72%

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
183	Copier Lease/Purchase	\$23,072.70	\$22,959.96	\$21,992.45	\$13,186.97	\$23,072.70	\$23,072.70	\$23,072.70	\$0.00	0.00%
184	Copier Lease/Purchase	\$29,570.50	\$20,214.00	\$20,550.25	\$20,634.25	\$26,475.00	\$26,475.00	\$26,475.00	\$0.00	0.00%
	Copier Lease/Purchase	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Copier Maintenance of Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Copier Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Copier Lease/Purchase	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
185	Inst. Supplies - DW	\$85,312.62	\$15,542.81	\$39,260.17	\$433,938.76	\$160,000.00	\$160,000.00	\$160,000.00	\$0.00	0.00%
186	Inst. Supplies Inter-Disc	\$26,749.36	\$19,830.02	\$16,580.26	\$17,716.76	\$63,949.60	\$63,949.60	\$65,166.40	\$1,216.80	1.90%
	Elementary School Per Pupil Allocation (\$135.20/per pupil) to be divided among lines by Principals during budget season.	\$9,363.27	\$11,412.52	\$1,855.17	\$7,247.41	\$35,016.80	\$35,016.80	\$33,800.00	(\$1,216.80)	-3.47%
187	Inst. Supplies Inter-Disc	\$17,369.46	\$17,487.17	\$9,305.47	\$14,381.40	\$42,047.20	\$42,047.20	\$42,858.40	\$811.20	1.93%
	Elementary School Per Pupil Allocation (\$135.20/per pupil) to be divided among lines by Principals during budget season.	\$9,695.16	\$9,586.25	\$4,989.74	\$8,421.60	\$29,068.00	\$29,068.00	\$30,690.40	\$1,622.40	5.58%
189	Inst. Supplies Inter-Disc	\$16,473.79	\$7,726.22	\$6,093.72	\$6,232.43	\$33,684.40	\$33,684.40	\$52,416.00	\$18,731.60	55.61%
	Elementary School Per Pupil Allocation (\$135.20/per pupil) to be divided among lines by Principals during budget season.	\$14,515.97	\$14,635.28	\$691.97	\$7,437.11	\$74,184.40	\$74,184.40	\$99,507.20	\$25,322.80	34.13%
191	Inst. Supplies Inter-Disc	\$2,093.58	\$2,508.60	\$985.90	\$2,114.16	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Inst. Supplies - Art	\$498.91	\$428.51	\$281.32	\$298.38	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Inst. Supplies - Art	\$1,458.17	\$1,205.64	\$828.75	\$1,295.85	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Inst. Supplies - Art	\$484.44	\$163.14	\$110.64	\$647.92	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Inst. Supplies - Art	\$743.35	\$1,378.90	\$823.05	\$277.21	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Inst. Supplies - Art	\$6,616.40	\$5,058.43	\$3,941.85	\$5,473.72	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Inst. Supplies - Foreign Language	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Inst. Supplies - Foreign Language	\$1,739.56	\$1,672.28	\$1,315.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	INSTR SUPPLIES ENG LANG	\$853.27	\$977.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	INSTR SUPPLIES ENGLISH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	INSTR SUPPLIES ENGLISH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	INSTR SUPPLIES GUIDANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Inst. Supplies - Phys Ed	\$1,186.11	\$2,181.65	\$0.00	\$1,466.53	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Inst. Supplies - Phys Ed	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Inst. Supplies - Phys Ed	\$1,585.88	\$1,495.34	\$616.25	\$1,374.24	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Inst. Supplies - Phys Ed	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Inst. Supplies - Phys Ed	\$258.94	\$24.97	\$164.95	\$295.62	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Inst. Supplies - Phys Ed/Health	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	INSTR SUPPLIES CON & FAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
	Instru Supplies - Tech Ed	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instru Supplies - Tech Ed	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instru Supplies - Tech Ed	\$1,620.28	\$864.91	\$0.00	\$1,369.11	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instru Supplies - Tech Ed	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instru Supplies - Tech Ed	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instru Supplies - Tech Ed	\$2,762.09	\$1,657.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instru Supplies - Math	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GENERAL SUPPLIES & MATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instru Supplies - Math	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GENERAL SUPPLIES & MATER	\$5,725.53	\$6,486.89	\$5,826.76	\$6,794.33	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instru Supplies - Math	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GENERAL SUPPLIES & MATER	\$1,695.03	\$2,732.81	\$2,170.42	\$2,185.88	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instru Supplies - Math	\$672.64	\$680.10	\$28.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instru Supplies - Math	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instru Supplies - Music	\$160.00	\$1,705.58	\$616.76	\$1,433.59	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instru Supplies - Music	\$0.00	\$145.00	\$174.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instru Supplies - Music	\$1,501.39	\$1,463.06	\$860.57	\$1,158.12	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instru Supplies - Music	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instru Supplies - Music	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instru Supplies - Music	\$1,452.44	\$660.14	\$1,573.11	\$508.87	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instru Supplies - Science	\$1,565.08	\$1,462.40	\$570.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GENERAL SUPPLIES & MATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instru Supplies - Science	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GENERAL SUPPLIES & MATER	\$3,292.54	\$3,092.29	\$780.50	\$2,763.18	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instru Supplies - Science	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instru Supplies - Science	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instru Supplies - Science	\$2,776.64	\$1,934.39	\$648.45	\$1,563.63	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instru Supplies - Science	\$7,717.34	\$7,107.63	\$324.70	\$2,937.54	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instru Supplies - Social Studies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instru Supplies-Social Studies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instru Supplies-Social Studies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instru Supplies-Social Studies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instru Supplies-Social Studies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instru Supplies-Social Studies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instru Supplies - Kindergarten	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instru Supplies - Kindergarten	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instru Supplies - Kindergarten	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
	INSTR SUPPLIES KINDERGARTEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instr Supplies SPED DW	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	INSTR SUPPLIES SPED-DW Bagnall	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	INSTR SUPPLIES SPED-DW Donaghue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	INSTR SUPPLIES SPED-DW Page	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	INSTR SUPPLIES SPED-DW Sweetsir	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	INSTR SUPPLIES SPED-DW MS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	INSTR SUPPLIES SPED-DW HS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instr Supplies SPED DW-P/T	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instr Supplies SPED DW-O/T	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instr Supplies SPED DW-Speech/Lang	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instr Supplies SPED DW-Audio/Visual	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instr Supplies SPED DW-Psych	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Supplies SPED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Supplies SPED	\$849.77	\$651.85	\$656.79	\$248.62	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Supplies SPED	\$0.00	\$868.85	\$469.98	\$1,446.61	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Supplies SPED	\$590.23	\$778.41	\$527.86	\$1,434.18	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Supplies SPED	\$1,583.61	\$2,528.44	\$1,119.25	\$245.40	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Supplies SPED	\$3,238.44	\$2,261.13	\$1,536.16	\$1,967.03	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Supplies - Reading	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Supplies - Reading	\$0.00	\$0.00	\$0.00	\$485.45	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Supplies - Reading	\$0.00	\$4,690.75	\$7,430.51	\$3,920.04	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Supplies - Reading	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Instruc Supplies - Reading	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE INTER-DISC	\$265.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE INTER-DISC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE INTER DISC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE INTER DISC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTRACT SERVICE - NE CC Early College	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TRANS CO-CURR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE ART	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE ART	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE ART	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE FOREIGN LANG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE ENGLISH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE PHYS EDU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE PHYS EDU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE PHYS EDU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
	CONTR SERVICE PHYS EDU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE PHYS EDU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE PHYS EDU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE CON & FAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE TECH ED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE MATH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE MATH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE MATH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE MATH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE MUSIC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE MUSIC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE MUSIC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE MUSIC	\$449.00	\$903.00	\$106.50	\$473.82	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE MUSIC	\$7,250.57	\$1,999.00	\$3,733.00	\$5,299.40	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE SCIENCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE SCIENCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE SCIENCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE SCIENCE	\$0.00	\$0.00	\$141.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE SCIENCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE SCIENCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE SOCIAL STUDIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE MEDIA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE MEDIA	\$3,500.00	\$3,500.00	\$3,706.20	\$3,500.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE MEDIA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE MEDIA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE MEDIA	\$90.00	\$149.00	\$0.00	\$1,155.20	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE MEDIA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SER SPED DIST WIDE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE SPED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE SPED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE SPED	\$0.00	\$690.00	\$690.00	\$690.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE SPED PRESCHOOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE SPED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE SPED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTR SERVICE SPED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Contracted Services Sped	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	INSTR SERVICE TRAVEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
	REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTRACT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTRACT SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	LEGAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTRACT SERVICES - READING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TECHNOLOGY SUPPORT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TECHNOLOGY MAINT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TECHNOLOGY MAINT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TECHNOLOGY MAINT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TECHNOLOGY SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TECHNOLOGY SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TECHNOLOGY SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TECHNOLOGY EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Technology Hardware	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TECH EQUIP FOREIGN LANG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TECH EQUIP ENGLISH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TECH EQUIP CON & FAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TECH EQUIP TECH ED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TECH EQUIP MATH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TECH EQUIP SCIENCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TECH EQUIP SOCIAL STUDIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CLASS/INSTR EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TECH EQUIP SPED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	COMPUTER CONTRACTED SVCS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	COMPUTER REPAIR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TECHNOLOGY MAINT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TECHNOLOGY MAINT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SOFTWARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TECHNOLOGY SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TECHNOLOGY SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	COMPUTER EQUIPMENT	\$187.44	\$409.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	COMPUTER EQUIPMENT	\$3,643.03	\$0.00	\$485.33	\$180.49	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	COMPUTER EQUIPMENT	\$0.00	\$0.00	\$0.00	\$59.99	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	COMPUTER EQUIPMENT	\$3,568.12	\$513.25	\$1,087.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	COMPUTER EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	COMPUTER EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
	MEDIA CENTER TECH SUPPORT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	MEDIA CENTER TECH SUPPORT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	MEDIA CENTER TECH SUPPORT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	MEDIA CENTER SUPPORT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	MEDIA CENTER SOFTWARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	MEDIA CENTER EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	MEDIA COMP EQUIP	\$0.00	\$643.12	\$519.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TECHNOLOGY SOFTWARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TECHNOLOGY SOFTWARE	\$0.00	\$0.00	\$0.00	\$208.17	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TECHNOLOGY SOFTWARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TECHNOLOGY SOFTWARE	\$2,174.60	\$1,414.85	\$175.00	\$208.16	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TECH SOFTWARE FOREIGN LANG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TECH SOFTWARE MATH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Contract Service Technology Music	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TECH SOFTWARE SCIENCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Contract Service Technology Social Studies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	INSTR SOFTWARE	\$878.56	\$479.50	\$0.00	\$479.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SOFTWARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	LIBRARY LICENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	LIBRARY LICENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	LIBRARY LICENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	LIBRARY LICENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	LIBRARY LICENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Library License	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
192	SALARY ADJ COUNSELOR	\$80,817.41	\$152,899.78	\$125,195.19	\$132,479.41	\$136,144.44	\$137,819.85	\$142,231.73	\$4,411.88	3.20%
193	SALARY ADJ COUNSELOR	\$6,965.38	\$0.00	\$71,183.50	\$78,281.20	\$84,469.69	\$86,159.09	\$87,882.27	\$1,723.18	2.00%
194	SALARY ADJ COUNSELOR	\$69,348.65	\$58,054.63	\$58,054.63	\$59,355.49	\$60,519.32	\$60,542.60	\$63,914.83	\$3,372.23	5.57%
195	SALARY ADJ COUNSELOR	\$6,965.38	\$0.00	\$55,071.66	\$57,764.29	\$58,896.92	\$61,753.46	\$65,193.12	\$3,439.66	5.57%
196	SALARY GUIDANCE/ADJ COUNSELORS	\$140,323.40	\$64,081.45	\$107,518.90	\$148,024.20	\$116,928.48	\$204,455.89	\$214,477.23	\$10,021.34	4.90%
197	SALARY GUIDANCE/ADJ COUNSELORS	\$240,935.40	\$302,113.87	\$311,858.68	\$320,817.03	\$362,964.52	\$304,719.02	\$359,301.74	\$54,582.72	17.91%
198	GUID INSTR STIPEND	\$4,363.91	\$4,423.01	\$3,850.00	\$4,023.01	\$4,500.00	\$4,500.00	\$4,500.00	\$0.00	0.00%
199	SALARY GUIDANCE SECRETARY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
199	SALARY GUIDANCE SECRETARY	\$45,011.20	\$46,489.28	\$47,460.24	\$48,650.40	\$51,657.21	\$53,974.80	\$37,333.44	(\$16,641.36)	-30.83%
200	GUIDANCE CONTRACT SERVICE	\$7,511.99	\$8,390.48	\$7,255.40	\$5,702.61	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
	GUIDANCE PERIODICALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GUIDANCE PERIODICALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GUIDANCE SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GUIDANCE SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GUIDANCE SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
201	GUIDANCE SUPPLIES	\$156.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GUIDANCE SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GUIDANCE SUPPLIES	\$174.81	\$0.00	\$110.50	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
	GUIDANCE PRINTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GUIDANCE EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Travel Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Travel Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GENERAL SUPPLIES & MATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TESTING SUPPLIES & MATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	PSYCH TESTING SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
202	PSYCH TESTING SUP & MATERIALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY SCHOOL PSYCHOLOGIST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY SCHOOL PSYCHOLOGIST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY SCHOOL PSYCHOLOGIST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY SCHOOL PSYCHOLOGIST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY SCHOOL PSYCHOLOGIST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY SCHOOL PSYCHOLOGIST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY SCHOOL PSYCHOLOGIST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY SCHOOL PSYCHOLOGIST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY SCHOOL PSYCHOLOGIST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
203	PSYCH INSTR STIPEND	\$76,172.71	\$89,207.30	\$90,492.47	\$67,621.38	\$58,469.51	\$68,719.12	\$74,587.44	\$5,868.32	8.54%
	PSYCH INSTR STIPEND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY DW SCHOOL PSYCHOLOGISTS	\$309,942.93	\$287,703.59	\$269,195.69	\$193,787.95	\$264,661.23	\$224,728.32	\$230,961.15	\$6,232.83	2.77%
	SALARY DW SCHOOL PSYCHOLOGISTS			Detail: 3.5 FTE District Wide School Psychologists						
	Contract Service - Psych Testing DW	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Supplies & Materials-Psych Testing DW	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Travel Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY ATTENDANCE OFFICER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY NURSE	\$67,657.22	\$69,688.59	\$69,688.59	\$86,568.16	\$0.00	\$88,743.86	\$90,518.74	\$1,774.88	2.00%
	SALARY NURSE			Detail: 1.0 School Based Nurse						
204	SALARY NURSE	\$76,046.99	\$77,046.99	\$60,228.37	\$50,962.59	\$52,451.19	\$53,532.24	\$56,194.70	\$2,662.46	4.97%
	SALARY NURSE			Detail: 1.0 School Based Nurse						
	SALARY NURSE	\$50,553.52	\$52,594.62	\$47,743.09	\$56,453.52	\$58,751.19	\$69,474.03	\$73,698.05	\$4,224.02	6.08%
	SALARY NURSE			Detail: 1.0 School Based Nurse						
	SALARY NURSE	\$80,383.75	\$81,422.17	\$82,383.75	\$82,883.75	\$84,888.56	\$84,888.56	\$83,993.17	(\$895.39)	-1.05%
	SALARY NURSE			Detail: 1.0 School Based Nurse						
	SALARY NURSE	\$62,518.48	\$64,081.45	\$72,963.09	\$78,156.20	\$84,469.69	\$0.00	\$54,050.51	\$54,050.51	#DIV/0!
	SALARY NURSE			Detail: 1.0 School Based Nurse						
	SALARY NURSE	\$84,908.79	\$85,908.79	\$87,908.79	\$89,613.90	\$92,304.22	\$92,304.22	\$54,050.51	(\$38,253.71)	-41.44%
	SALARY NURSE			Detail: 1.0 School Based Nurse						
205	SALARY NURSE SUBS	\$0.00	\$0.00	\$280.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY NURSE SUBS	\$0.00	\$0.00	\$0.00	\$760.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
	SALARY NURSE SUBS	\$1,740.00	\$1,460.00	\$490.00	\$1,365.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY NURSE SUBS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY NURSE SUBS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY NURSE SUBS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
210	Salary Nurse Subs	\$3,300.00	\$1,900.00	\$1,400.00	\$4,420.00	\$1,550.00	\$1,550.00	\$1,600.00	\$50.00	3.23%
	Detail: based on 10 days @ \$160 for a substitute for sick and professional development time.									
211	Salary Nurse Subs	\$1,960.00	\$1,540.00	\$560.00	\$775.00	\$1,550.00	\$1,550.00	\$1,600.00	\$50.00	3.23%
	Detail: based on 10 days @ \$160 for a substitute for sick and professional development time.									
212	Salary Nurse Subs	\$1,385.00	\$0.00	\$20,046.56	\$0.00	\$1,550.00	\$1,550.00	\$1,600.00	\$50.00	3.23%
	Detail: based on 10 days @ \$160 for a substitute for sick and professional development time.									
213	Salary Nurse Subs	\$1,835.00	\$760.00	\$280.00	\$2,425.00	\$1,550.00	\$1,550.00	\$1,600.00	\$50.00	3.23%
	Detail: based on 10 days @ \$160 for a substitute for sick and professional development time.									
214	Salary Nurse Subs	\$1,400.00	\$420.00	\$280.00	\$1,490.00	\$1,550.00	\$1,550.00	\$1,600.00	\$50.00	3.23%
	Detail: based on 10 days @ \$160 for a substitute for sick and professional development time.									
215	Salary Nurse Subs	\$2,950.00	\$640.00	\$560.00	\$1,660.67	\$1,550.00	\$1,550.00	\$1,600.00	\$50.00	3.23%
	Detail: based on 10 days @ \$160 for a substitute for sick and professional development time.									
	Contract Services-Health DW	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
216	HEALTH SERV CONTR SERVICE	\$65.00	\$0.00	\$70.00	\$0.00	\$300.00	\$300.00	\$300.00	\$0.00	0.00%
	\$300.00 to each school for equipment maintenance, such as calibration and maintenance for eye testing machines									
217	HEALTH SERV CONTR SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00	\$300.00	\$0.00	0.00%
	\$300.00 to each school for equipment maintenance, such as calibration and maintenance for eye testing machines									
218	HEALTH SERV CONTR SERVICE	\$120.00	\$0.00	\$130.00	\$107.53	\$300.00	\$300.00	\$300.00	\$0.00	0.00%
	\$300.00 to each school for equipment maintenance, such as calibration and maintenance for eye testing machines									
219	HEALTH SERV CONTR SERVICE	\$0.00	\$0.00	\$70.00	\$0.00	\$300.00	\$300.00	\$300.00	\$0.00	0.00%
	\$300.00 to each school for equipment maintenance, such as calibration and maintenance for eye testing machines									
220	HEALTH SERV CONTR SERVICE	\$120.00	\$0.00	\$130.00	\$0.00	\$300.00	\$300.00	\$300.00	\$0.00	0.00%
	\$300.00 to each school for equipment maintenance, such as calibration and maintenance for eye testing machines									
221	HEALTH SERV CONTR SERVICE	\$0.00	\$0.00	\$130.00	\$0.00	\$300.00	\$300.00	\$300.00	\$0.00	0.00%
	\$300.00 to each school for equipment maintenance, such as calibration and maintenance for eye testing machines									
	HEALTH SERV. PERIODICALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Periodicals removed in FY15 budget proposal									
	HEALTH SERV. PERIODICALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	HEALTH SERV. PERIODICALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	HEALTH SERV PERIODICALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	HEALTH SERV PERIODICALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	HEALTH SERV PERIODICALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	HEALTH SERV PERIODICALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	HEALTH SERV PERIODICALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
222	MEDICAL/HEALTH SUPPLIES	\$1,868.12	\$811.08	\$649.38	\$855.54	\$1,992.00	\$1,992.00	\$2,028.00	\$36.00	1.81%
	Detail: \$4.00 per student for Medical Supplies + \$100 for Narcan. \$1.40 Per Student Increase for FY 23									
223	MEDICAL/HEALTH SUPPLIES	\$442.86	\$526.56	\$201.46	\$598.75	\$1,136.00	\$1,136.00	\$1,100.00	(\$36.00)	-3.17%
	Detail: \$4.00 per student for Medical Supplies + \$100 for Narcan. \$1.40 Per Student Increase for FY 23									
224	MEDICAL/HEALTH SUPPLIES	\$872.21	\$726.83	\$863.64	\$834.51	\$1,344.00	\$1,344.00	\$1,368.00	\$24.00	1.79%
	Detail: \$4.00 per student for Medical Supplies + \$100 for Narcan. \$1.40 Per Student Increase for FY 23									
225	MEDICAL/HEALTH SUPPLIES	\$617.99	\$416.18	\$437.81	\$777.32	\$960.00	\$960.00	\$1,008.00	\$48.00	5.00%
	Detail: \$4.00 per student for Medical Supplies + \$100 for Narcan. \$1.40 Per Student Increase for FY 23									
226	MEDICAL/HEALTH SUPPLIES	\$738.97	\$918.68	\$97.34	\$190.00	\$1,416.00	\$1,416.00	\$1,540.00	\$124.00	8.76%
	Detail: \$4.00 per student for Medical Supplies + \$100 for Narcan. \$1.40 Per Student Increase for FY 23									
227	MEDICAL/HEALTH SUPPLIES	\$917.06	\$342.24	\$701.68	\$802.22	\$2,644.00	\$2,644.00	\$2,492.00	(\$152.00)	-5.75%
	Detail: \$4.00 per student for Medical Supplies + \$100 for Narcan. \$1.40 Per Student Increase for FY 23									
	MED/HEALTH FURN ADD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	MED/HEALTH FURN REPL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	MEDICAL/HEALTH EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	HEALTH SERVICE EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	MEDICAL/HEALTH EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Nurses Memberships/Conf Fees/Dues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Nurses Memberships/Conf Fees/Dues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Nurses Memberships/Conf Fees/Dues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	NURSES TUITION REIMBURSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONT SERVICE DW SPED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY DRIVERS ATHLETICS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY DRIVERS FIELD TRI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY COURIER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TRANS TELEPHONE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	VEHICLE REPAIRS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GASOLINE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	DIESEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GENERAL SUPPLIES & MATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	FURNITURE ADDITIONAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	COMPUTER EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	BUS LEASE/PURCHASE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	BUS LEASE/PURCHASE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
228	Pupil Transportation	\$1,149,497.00	\$1,108,569.66	\$1,089,893.00	\$1,160,290.86	\$1,375,764.00	\$1,375,764.00	\$1,436,160.00	\$60,396.00	4.39%
	Detail: Yellow Bus Contract. Re-bid in FY23. Elimination of Student fee (\$40,000) in FY15. Two routes reduced in FY 20.									
229	Transportation - Homeless	\$1,155.00	\$19,699.64	\$6,008.39	\$11,747.47	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	0.00%
	Detail: Federally Mandated transportation under McKinney-Vento Homeless Act; Increase for additional Homeless Students									
	TRANS CONTRACTOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	FIELD TRIPS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
	SPED FIELD TRIPS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	FIELD TRIPS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	FIELD TRIPS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	FIELD TRIPS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	FIELD TRIPS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TRANS M8R/CNF FEE /DUES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	FOOD SERVICE SALARIES	\$0.00	\$35,000.00	\$55,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	FOOD SERVICE SALARIES	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	FOOD SERVICE SALARIES	\$0.00	\$25,830.95	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	FOOD SERVICE SALARIES	\$0.00	\$0.00	\$34,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	FOOD SERVICE SALARIES	\$0.00	\$60,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	FOOD SERVICE SALARIES	\$0.00	\$60,000.00	\$66,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
231	Salary Athletic Director	\$58,750.00	\$60,218.50	\$61,724.00	\$62,224.00	\$100,000.00	\$124,448.00	\$127,559.20	\$3,111.20	2.50%
				Detail: 1.0 FTE AD						
232	Salary Coaches	\$282,668.28	\$221,469.55	\$284,304.74	\$271,433.05	\$271,978.00	\$271,978.00	\$271,978.00	\$0.00	0.00%
		Detail: \$296,978.00 in Coach costs for 3 seasons (no freshman coaches FY 23), including Athletic trainer (offset by \$0 in athletic fees)								
233	Athletic Officials - Employees for Site Duties	\$9,407.00	\$5,832.00	\$3,093.93	\$9,048.00	\$0.00	\$0.00	\$38,950.00	\$38,950.00	#DIV/0!
		Detail: Athletic Game Employees and Site Managers \$38,950 (offset by \$0 in Athletic Fees)								
234	Athletics Contract Services	\$36,271.64	\$33,362.73	\$25,571.00	\$256,134.27	\$41,000.00	\$41,000.00	\$41,000.00	\$0.00	0.00%
		Detail: Ice time, Off Site Field Rentals due to Construction, Police Details, Medical Personnel (offset by \$0 in Athletic Fees)								
235	Athletics Cont Services - Game Officials	\$35,913.55	\$25,273.30	\$18,823.61	\$37,413.00	\$43,000.00	\$43,000.00	\$0.00	(\$43,000.00)	-100.00%
	Athletic Equipment Maintenance	\$14,218.96	\$6,955.61	\$5,507.90	\$6,109.64	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Athletic Supplies	\$14,958.71	\$12,875.74	\$5,021.36	\$17,298.57	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Athletic Equipment / Uniforms	\$19,482.18	\$13,016.52	\$8,457.95	\$33,650.17	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Athletic Transportation	\$18,600.65	\$90,000.00	\$58,642.00	\$146,631.65	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
		Detail: Athletic Transportation (offset by \$110,000 in athletic fees)								
	ATHLETIC TRANS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Athletic Dues & Fees	\$14,300.51	\$10,122.51	\$12,612.51	\$17,070.16	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
		Detail: CAL and MIAA Dues, Tournament Fees for Various Sports								
	ATHLETIC OFFICIALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
236	SAT RESP DEV SALARY	\$0.00	\$0.00	\$0.00	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00	0.00%
237	Contract Services-DW Inst. Music	\$3,110.71	\$22,117.24	\$22,018.14	\$25,414.89	\$3,500.00	\$3,500.00	\$27,587.50	\$24,087.50	688.21%
	Contract Services-Bagnall Inst. Music	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Contract Services-Donaghue Inst. Music	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Contract Services-Page Inst. Music	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Contract Services-HS Inst. Music	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Donaghue Activities Field Trip Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
238	SALARY XTRA CURRC STUDENT ACTV	\$5,296.73	\$7,438.38	\$2,381.32	\$2,410.49	\$21,745.00	\$21,745.00	\$14,064.03	(\$7,680.97)	-35.32%
239	SALARY XTRA CURRC STUDENT ACTV	\$2,196.12	\$4,968.96	\$1,641.91	\$3,146.09	\$10,876.00	\$10,876.00	\$10,196.23	(\$679.77)	-6.25%
240	SALARY XTRA CURRC STUDENT ACTV	\$8,474.85	\$8,274.86	\$2,231.32	\$4,190.36	\$21,745.00	\$21,745.00	\$14,064.03	(\$7,680.97)	-35.32%
241	SALARY XTRA CURRC STUDENT ACTV	\$3,576.91	\$2,043.83	\$4,765.41	\$2,164.49	\$10,876.00	\$10,876.00	\$5,639.46	(\$5,236.54)	-48.15%
242	SALARY XTRA CURRC STUDENT ACTV	\$20,024.02	\$23,467.19	\$2,392.07	\$10,685.94	\$21,346.00	\$21,346.00	\$27,442.45	\$6,096.45	28.56%
243	SALARY XTRA CURRC STUDENT ACTV	\$61,476.53	\$68,082.38	\$29,016.91	\$54,094.28	\$70,633.00	\$70,633.00	\$78,330.60	\$7,697.60	10.90%
244	XTRA CURR CONTR SERVICE	\$16,259.74	\$14,346.49	\$268.80	\$13,810.25	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	0.00%
245	XTRA CURRIC STUDENT ACTV SUPPL	\$0.00	\$0.00	\$420.00	\$250.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
246	XTRA CURRIC STUDENT ACTV SUPPL	\$0.00	\$0.00	\$420.00	\$45.65	\$1,000.00	\$1,000.00	\$1,500.00	\$500.00	50.00%
247	XTRA CURRIC STUDENT ACTV SUPPL	\$0.00	\$0.00	\$709.95	\$966.44	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
248	XTRA CURRIC STUDENT ACTV SUPPL	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$500.00	(\$500.00)	-50.00%
249	XTRA CURRIC STUDENT ACTV SUPPL	\$4,512.79	\$2,344.13	\$0.00	\$657.51	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	0.00%
250	XTRA CURRIC STUDENT ACTV SUPPL	\$243.17	\$543.75	\$483.00	\$1,007.58	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	0.00%
	BAND TRANS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	MUSIC TRANS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	XTRA CURR MEM DUES & FEES	\$11,000.00	\$7,664.00	\$814.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	EXTRA CURR MEM DUES & FEES	\$9,258.00	\$6,584.00	\$675.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	XTRA CURR MEM DUES & FEES	\$7,452.00	\$6,344.00	\$649.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	XTRA CURR MEM DUES & FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	XTRA CURR MEM DUES & FEES	\$0.00	\$0.00	\$0.00	\$25,376.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	XTRA CURR MEM DUES & FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
<i>Detail: Fees and Transportation for 7th Grade Team Building Trip and 6th Grade Graduation Funds. Supports Club Supplies and Transportation (Eliminates all Extracurricular Fees in FY 17)</i>										
	USE OF FACILITIES - BAGNALL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	PAGE USE OF FACILITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SWEETSIR USE OF FAC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
251	Use of Facilities Middle School	\$0.00	\$733.28	\$1,127.50	\$1,155.68	\$0.00	\$1,155.68	\$0.00	(\$1,155.68)	-100.00%
	Use of Facilities High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CUSTODIAN SALARIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTRACT SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Use of Facilities Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GENERAL SUPPLIES & MATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CROSSING GUARDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY CROSSING GUARDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CROSSING GUARDS-BAGNALL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY CROSSING GUARDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY CROSSING GUARDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY CROSSING GUARDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY CROSSING GUARDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CROSSING GUARDS-M/S	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY CROSSING GUARDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Police Detail-H/S	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTRACT SERVICE CROSS G	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONT SERV Public Safety	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONT SERV Public Safety	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
252	CONT SERV Public Safety	\$0.00	\$26,000.00	\$30,000.00	\$30,750.00	\$31,518.75	\$31,518.75	\$32,464.31	\$945.56	3.00%
	ST Debt Interest Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
253	CUSTODIAL SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY CUSTODIAN	\$92,445.71	\$162,323.37	\$194,869.97	\$147,535.60	\$133,613.01	\$134,974.44	\$137,419.35	\$2,444.91	1.81%
			Detail: 3.0 FTE Custodians at Bagnall (Budget offset of \$0 in School Choice Funds)							
254	SALARY CUSTODIAN	\$11,789.00	\$115,472.54	\$44,290.49	\$94,617.19	\$91,565.24	\$91,565.24	\$98,508.80	\$6,943.56	7.58%
			Detail: 2.0 FTE Custodians at Donaghue (Budget offset of \$0 in School Choice Funds)							
255	SALARY CUSTODIAN	\$39,930.27	\$124,148.88	\$100,113.20	\$110,330.88	\$57,619.81	\$85,061.17	\$116,242.44	\$31,181.27	36.66%
			Detail: 3.0 FTE Custodians at Page (Budget offset of \$0 in School Choice Funds)							
256	SALARY CUSTODIAN	\$7,395.00	\$88,634.38	\$63,587.69	\$105,164.69	\$95,557.78	\$105,048.04	\$96,447.93	(\$8,600.11)	-8.19%
			Detail: 2.0 FTE Custodian at Sweetser (Budget offset to B&A program of \$0)							
257	SALARY CUSTODIAN	\$140,274.66	\$124,262.42	\$118,684.93	\$121,950.45	\$112,935.79	\$127,933.24	\$122,225.37	(\$5,707.87)	-4.46%
			Detail: 3.0 FTE Custodian (Budget offset of \$0 in School Choice Funds)							
258	SALARY CUSTODIAN	\$95,548.00	\$229,654.72	\$222,804.39	\$192,607.40	\$100,331.66	\$91,992.32	\$187,260.61	\$95,268.29	103.56%
			Detail: 6.0 FTE Custodian (Budget offset of \$100,000 in Before and After Funds)							
259	SALARY O/T CUSTODIAN	\$16,425.07	\$12,165.04	(\$361.15)	\$7,999.09	\$17,034.70	\$17,034.70	\$17,886.43	\$851.73	5.00%
			Detail: All Overtime budget based on level funding from FY 23 plus 5%							
260	SALARY O/T CUSTODIAN	\$3,063.57	\$3,106.09	\$1,238.09	\$6,013.09	\$6,812.82	\$6,812.82	\$7,153.46	\$340.64	5.00%
			Detail: All Overtime budget based on level funding from FY 23 plus 5%							
261	SALARY O/T CUSTODIAN	\$12,717.62	\$10,664.54	\$12,556.94	\$16,544.47	\$15,612.68	\$15,612.68	\$16,393.31	\$780.63	5.00%
			Detail: All Overtime budget based on level funding from FY 23 plus 5%							
262	SALARY O/T CUSTODIAN	\$4,568.45	\$5,226.90	\$10,180.14	\$13,297.64	\$9,158.67	\$9,158.67	\$9,616.60	\$457.93	5.00%
			Detail: All Overtime budget based on level funding from FY 23 plus 5%							
263	SALARY O/T CUSTODIAN	\$9,653.36	\$11,772.89	\$4,499.68	\$5,128.92	\$10,986.61	\$10,986.61	\$11,535.94	\$549.33	5.00%
			Detail: All Overtime budget based on level funding from FY 23 plus 5%							
264	SALARY O/T CUSTODIAN	\$47,879.55	\$37,468.75	\$20,212.31	\$53,208.64	\$46,604.21	\$46,604.21	\$48,934.42	\$2,330.21	5.00%
			Detail: All Overtime budget based on level funding from FY 23 plus 5%							
	Contract Services-Uniform Allocation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	MAINT OF EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	MAINT OF EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	MAINT OF EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	MAINT OF EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	MAINT EQUIP CUSTODIAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	MAINT OF EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
265	CUSTODIAL SUPPLIES	\$18,140.23	\$19,107.24	\$12,238.59	\$19,873.92	\$20,000.00	\$20,000.00	\$22,000.00	\$2,000.00	10.00%
266	CUSTODIAL SUPPLIES	\$11,185.50	\$11,657.65	\$9,271.03	\$9,718.00	\$12,000.00	\$12,000.00	\$13,200.00	\$1,200.00	10.00%
267	CUSTODIAL SUPPLIES	\$12,009.18	\$11,563.95	\$2,343.76	\$10,686.10	\$12,750.00	\$12,750.00	\$14,025.00	\$1,275.00	10.00%
268	CUSTODIAL SUPPLIES	\$7,865.80	\$7,184.89	\$7,767.90	\$6,527.22	\$8,000.00	\$8,000.00	\$8,800.00	\$800.00	10.00%
269	CUSTODIAL SUPPLIES	\$13,853.88	\$15,381.27	\$9,356.06	\$7,678.07	\$15,500.00	\$15,500.00	\$17,050.00	\$1,550.00	10.00%
			\$24,618.65	\$5,381.21	\$20,894.47	\$26,000.00	\$26,000.00	\$28,600.00	\$2,600.00	10.00%
270	CUSTODIAL SUPPLIES	\$30,701.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CUSTODIAL TRAVEL & ACCOM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CUSTODIAL TRAVEL & ACCOM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
	CUSTODIAL TRAVEL & ACCOM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CUSTODIAL TRAVEL & ACCOM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CUSTODIAL TRAVEL & ACCOM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CUSTODIAL TRAVEL & ACCOM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
271	Gas Heat	\$83,418.88	\$55,275.89	\$66,202.74	\$82,567.63	\$90,000.00	\$90,000.00	\$112,500.00	\$22,500.00	25.00%
			Bagnall 25% increase for heating due to rate increase							
272	Gas Heat	\$56,375.18	\$41,806.50	\$41,124.81	\$50,144.62	\$65,000.00	\$65,000.00	\$81,250.00	\$16,250.00	25.00%
			Donaghue 25% increase for heating due to rate increase, additional cost due to ESCO agreement with Merrimac (payment in this account of \$8,214.36)							
	Gas Heat	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
			Page does not heat with Natural Gas							
273	Gas Heat	\$33,791.74	\$28,074.08	\$33,227.80	\$41,056.99	\$43,000.00	\$43,000.00	\$53,750.00	\$10,750.00	25.00%
			Sweetsir 25% increase for heating due to rate increase, additional cost due to ESCO agreement with Merrimac (payment in this account of \$8,214.36)							
	Gas Heat	\$60,949.99	\$54,805.77	\$57,109.28	\$60,363.40	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
			Middle School heating charge moved to High School expenditure line							
274	Gas Heat	\$95,075.26	\$76,556.15	\$102,467.87	\$91,481.07	\$185,000.00	\$185,000.00	\$231,250.00	\$46,250.00	25.00%
			High School 25% increase for heating based on rate increase							
	Oil Heat	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Oil Heat	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
275	Oil Heat	\$61,482.82	\$48,983.00	\$54,785.47	\$77,933.40	\$75,000.00	\$75,000.00	\$93,750.00	\$18,750.00	25.00%
			Page School 25% heating oil price increase							
	Oil Heat	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Oil Heat	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
276	UTILITIES WATER	\$9,060.46	\$7,268.86	\$7,810.67	\$14,600.28	\$16,302.00	\$16,302.00	\$17,932.20	\$1,630.20	10.00%
			Water and Sewer costs for Bagnall. Estimate 10% increase for FY 24							
277	UTILITIES WATER	\$5,257.19	\$3,971.35	\$3,414.55	\$5,828.76	\$8,250.00	\$8,250.00	\$9,075.00	\$825.00	10.00%
			Water and Sewer costs for Donaghue. Estimate 10% increase for FY 24							
278	UTILITIES WATER	\$7,542.12	\$8,868.08	\$6,740.73	\$8,252.58	\$12,480.00	\$12,480.00	\$13,728.00	\$1,248.00	10.00%
			Water and Septic costs for Page. Estimate 10% increase for FY 24							
	WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
279	UTILITIES WATER	\$4,112.22	\$2,852.13	\$2,790.41	\$4,032.36	\$6,500.00	\$6,500.00	\$7,150.00	\$650.00	10.00%
			Water and Sewer costs for Sweetsir. Estimate 10% increase for FY 24							
	UTILITIES WATER	\$11,668.60	\$7,227.39	\$12,369.72	\$10,222.46	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
			Water and Sewer costs for Middle School. Estimate 10% increase for FY 24							
280	UTILITIES WATER	\$27,439.09	\$20,763.71	\$18,423.46	\$19,635.00	\$48,636.00	\$48,636.00	\$53,499.60	\$4,863.60	10.00%
			Water and Sewer costs for High School. Estimate 10% increase for FY 24							
	WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	UTILITIES SEWER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	UTILITIES SEWER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	UTILITIES SEWER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
	UTILITIES SEWER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	UTILITIES SEWER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	UTILITIES SEWER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
281	UTILITIES TELEPHONE	\$2,639.06	\$2,883.27	\$2,321.52	\$2,980.24	\$4,700.00	\$4,700.00	\$4,700.00	\$0.00	0.00%
	TELEPHONE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
282	TELEPHONE	\$2,893.57	\$3,398.14	\$2,968.93	\$3,221.57	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	0.00%
	TELEPHONE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
283	UTILITIES TELEPHONE	\$3,460.82	\$3,969.21	\$3,455.90	\$3,892.46	\$5,513.00	\$5,513.00	\$5,513.00	\$0.00	0.00%
	TELEPHONE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
284	UTILITIES TELEPHONE	\$2,637.69	\$3,374.16	\$2,932.28	\$3,411.53	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	0.00%
	TELEPHONE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	UTILITIES TELEPHONE	\$3,934.72	\$4,293.15	\$3,624.67	\$4,621.61	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TELEPHONE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
285	UTILITIES TELEPHONE	\$5,159.49	\$5,178.80	\$5,134.49	\$4,897.24	\$13,250.00	\$13,250.00	\$13,250.00	\$0.00	0.00%
	TELEPHONE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
286	TELEPHONE	\$7,424.19	\$8,301.15	\$6,440.56	\$5,565.42	\$9,000.00	\$9,000.00	\$9,000.00	\$0.00	0.00%
	TELEPHONE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	UTILITIES GAS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	UTILITIES GAS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	UTILITIES GAS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	UTILITIES GAS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	UTILITIES GAS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
287	UTILITIES ELECTRICITY	\$69,777.65	\$63,563.61	\$66,924.36	\$74,467.39	\$80,000.00	\$80,000.00	\$92,000.00	\$12,000.00	15.00%
	UTILITIES ELECTRICITY	\$40,571.55	\$37,727.84	\$49,583.62	\$45,207.79	\$55,000.00	\$55,000.00	\$63,250.00	\$8,250.00	15.00%
	UTILITIES ELECTRICITY	\$83,750.89	\$73,446.86	\$90,639.46	\$81,094.07	\$94,000.00	\$94,000.00	\$117,500.00	\$23,500.00	25.00%
	UTILITIES ELECTRICITY	\$23,943.04	\$21,566.54	\$31,548.76	\$31,228.25	\$35,000.00	\$35,000.00	\$40,250.00	\$5,250.00	15.00%
	UTILITIES ELECTRICITY	\$77,549.09	\$59,054.57	\$72,820.42	\$71,629.51	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	UTILITIES ELECTRICITY	\$109,973.19	\$92,551.56	\$82,551.14	\$89,340.31	\$267,500.00	\$267,500.00	\$401,250.00	\$133,750.00	50.00%
	UTILITIES ELECTRICITY	\$90,965.00	\$84,916.55	\$39,240.00	\$35,196.00	\$89,544.00	\$89,544.00	\$91,782.60	\$2,238.60	2.50%
	UTILITIES ELECTRICITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	UTILITIES ELECTRICITY	\$625.00	\$343.48	\$800.00	\$850.00	\$0.00	\$850.00	\$0.00	(\$850.00)	-100.00%

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
	SALARY GROUNDS MAINT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY GROUNDS MAINT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY GROUNDS MAINT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
294	SALARY GROUNDS MAINT WORKERS	\$39,517.91	\$36,015.00	\$29,535.00	\$75,640.50	\$49,591.50	\$119,430.91	\$179,854.00	\$60,423.09	50.59%
295	GROUNDSMAN SALARY	\$109,707.76	\$124,085.38	\$140,031.00	\$101,404.97	\$55,161.60	\$89,544.00	\$0.00	(\$89,544.00)	-100.00%
	MAINTENANCE O/T	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
296	MAINTENANCE O/T	\$14,560.19	\$10,577.85	\$9,767.81	\$11,359.71	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	0.00%
297	CONTR SERV GROUNDS MAINT	\$89,044.35	\$64,179.29	\$183,144.34	\$85,679.25	\$95,000.00	\$95,000.00	\$104,500.00	\$9,500.00	10.00%
	Detail: \$6,000 for Merrimac grounds agreement, \$64,000 as contingency for snow, \$34,500 fertilization and irrigation maintenance (\$20,000 from parking fees also cover snow / parking costs)									
	GROUNDS CONTRACT SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GROUNDS TELEPHONE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TELEPHONE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
298	GROUNDS MAINT LANDSCAPING	\$9,764.71	\$8,794.59	\$9,261.83	\$10,599.06	\$11,000.00	\$11,000.00	\$12,100.00	\$1,100.00	10.00%
	GROUNDS MAINT LANDSCAPING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GROUNDS MAINT LANDSCAPING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GROUNDS MAINT LANDSCAPING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GROUNDS MAINT LANDSCAPING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GROUNDS MAINT LANDSCAPING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GROUNDS MAINT LANDSCAPING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GROUNDS MAINT SNOW PLOWING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Grounds Maintenance SNOW PLOWING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GROUNDS MAINT SNOW PLOWING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GROUNDS MAINT SNOW PLOWING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GROUNDS MAINT SNOW PLOWING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GROUNDS MAINT SNOW PLOWING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GROUNDS MAINT SNOW PLOWING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	MAINT OF EQUIP GROUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
299	Grounds Maint of Equipment-Cont Services	\$11,898.51	\$11,881.19	\$4,129.78	\$9,724.66	\$13,000.00	\$13,000.00	\$14,300.00	\$1,300.00	10.00%
	MAINT OF EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	MAINT OF EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	MAINT OF EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	MAINT OF EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	MAINT OF EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	MAINT OF EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	MAINT OF EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	MAINT OF EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GASOLINE GROUNDS MAINT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
300	Grounds Maintenance-GASOLINE	\$6,893.48	\$6,651.97	\$3,596.49	\$4,677.57	\$7,500.00	\$7,500.00	\$9,000.00	\$1,500.00	20.00%
	DIESEL GROUND MAINT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
301	Grounds Maintenance-DIESEL SUPPLIES & MAT GROUND MAINT	\$6,071.76 (\$19,501)	\$3,079.74	\$3,849.98	\$7,415.96	\$7,500.00	\$7,500.00	\$8,500.00	\$1,000.00	13.33% #DIV/0!
302	Grounds Maint of Equipment-Supplies	\$19,802.80	\$17,286.05	\$7,059.63	\$4,659.98	\$23,000.00	\$23,000.00	\$25,300.00	\$2,300.00	10.00%
	GROUNDS SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GROUNDS SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GROUNDS SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GROUNDS SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GROUNDS SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GROUNDS EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Grounds Maint-EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GROUNDS EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GROUNDS EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GROUNDS EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GROUNDS EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	GROUNDS EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TRUCK LEASE/PURCHASE	\$16,000.00	\$16,000.00	\$16,000.00	\$16,000.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
303	SALARY BUILD MAINT ELECTRICIAN	\$26,418.00	\$23,394.00	\$22,931.61	\$25,405.38	\$42,516.86	\$42,516.86	\$43,579.78	\$1,062.92	2.50%
	REGULAR SALARY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY DIST ENGINEER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
304	BUILDING MAINT SALARY	\$64,723.50	\$71,019.06	\$74,523.11	\$76,351.44	\$79,986.42	\$0.00	\$99,715.20	\$99,715.20	#DIV/0!
	BUILDING MAINT SALARY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	BUILDING MAINT SALARY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TEMP LABORER SALARY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	do not use	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	DW Contract Service - Building	\$6,759.98	\$6,862.57	\$8,924.77	\$14,197.10	\$15,000.00	\$15,000.00	\$16,500.00	\$1,500.00	10.00%
305	BUILD MAINT CONTR SERVICE	\$7,430.15	\$7,447.31	\$7,788.95	\$9,457.94	\$10,000.00	\$10,983.43	\$12,100.00	\$1,116.57	10.17%
306	CONTRACT SERVICES	\$18,463.09	\$17,587.10	\$13,467.15	\$20,784.00	\$21,000.00	\$21,000.00	\$23,100.00	\$2,100.00	10.00%
307	CONTRACT SERVICES	\$4,912.53	\$4,856.80	\$5,166.53	\$142,824.14	\$7,500.00	\$8,172.10	\$8,990.00	\$817.90	10.01%
308	CONTRACT SERVICE	\$6,189.53	\$7,458.04	\$5,432.01	\$7,076.16	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTRACT SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
309	CONTRACT SERVICE	\$14,103.24	\$14,296.12	\$11,047.46	\$31,699.61	\$30,000.00	\$30,000.00	\$33,000.00	\$3,000.00	10.00%

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
	BUILDING MAINT TRASH REMOVAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	BUILDING MAINT TRASH REMOVAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	BUILDING MAINT TRASH REMOVAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	BUILDING MAINT TRASH REMOVAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	BUILDING MAINT TRASH REMOVAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	BUILDING MAINT TRASH REMOVAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	BUILD MAINT TRASH REMOVAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	MISC REPAIRS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
310	BUILDING MAINT MISC REPAIRS - DW	\$8,772.22	\$6,973.59	\$5,053.70	\$4,161.40	\$8,000.00	\$8,000.00	\$8,800.00	\$800.00	10.00%
311	BUILDING MAINT MISC REPAIRS	\$16,912.65	\$16,292.53	\$17,107.42	\$20,971.10	\$23,000.00	\$23,000.00	\$25,300.00	\$2,300.00	10.00%
312	BUILDING MAINT MISC REPAIRS	\$14,961.26	\$12,611.34	\$13,641.96	\$15,092.63	\$16,000.00	\$16,000.00	\$17,600.00	\$1,600.00	10.00%
313	BUILDING MAINT MISC REPAIRS	\$29,973.74	\$24,623.67	\$22,893.20	\$25,164.33	\$23,500.00	\$23,500.00	\$25,850.00	\$2,350.00	10.00%
314	BUILDING MAINT MISC REPAIRS	\$12,362.50	\$12,026.88	\$12,262.11	\$13,275.24	\$13,500.00	\$13,500.00	\$14,850.00	\$1,350.00	10.00%
	MISC REPAIRS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	BUILDING MAINT MISC REPAIRS	\$28,795.60	\$28,379.03	\$20,992.97	\$14,997.37	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
315	BUILDING MAINT MISC REPAIRS	\$94,817.44	\$68,559.78	\$65,178.65	\$29,599.54	\$56,300.00	\$56,300.00	\$61,930.00	\$5,630.00	10.00%
	BUILDING MAINT MISC REPAIRS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	BUILDING MAINT ELECTRICAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	BUILDING MAINT ELECTRICAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	BUILDING MAINT ELECTRICAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	BUILDING MAINT ELECTRICAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	BUILDING MAINT ELECTRICAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	BUILDING MAINT ELECTRICAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	BUILDING MAINT HVAC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	BUILDING MAINT HVAC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	BUILDING MAINT HVAC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	BUILDING MAINT HVAC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	BUILDING MAINT HVAC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	BUILDING MAINT HVAC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	BUILDING MAINT HVAC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	BUILDING MAINT PLUMBING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	BUILDING MAINT PLUMBING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	BUILDING MAINT PLUMBING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	BUILDING MAINT PLUMBING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	BUILDING MAINT PLUMBING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	BUILDING MAINT PLUMBING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
	BUILDING MAINT EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	BUILDING MAINT EQUIP	\$672.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	BUILDING EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
321	Building Supplies & Materials - DW	\$0.00	\$696.95	\$120.77	\$897.93	\$1,000.00	\$1,000.00	\$1,100.00	\$100.00	10.00%
322	Maintenance of Building Equipment	\$120.55	\$128.42	\$47.00	\$154.44	\$250.00	\$250.00	\$275.00	\$25.00	10.00%
323	Maintenance of Building Equipment	\$109.52	\$150.00	\$105.41	\$75.00	\$250.00	\$250.00	\$275.00	\$25.00	10.00%
324	Maintenance of Building Equipment	\$129.10	\$144.52	\$136.36	\$236.80	\$250.00	\$250.00	\$275.00	\$25.00	10.00%
325	Maintenance of Building Equipment	\$122.95	\$140.07	\$135.08	\$20.45	\$250.00	\$250.00	\$275.00	\$25.00	10.00%
	Maintenance of Building Equipment	\$142.12	\$146.52	\$135.08	\$95.85	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
326	Maintenance of Building Equipment	\$149.19	\$147.18	\$144.04	\$241.27	\$500.00	\$500.00	\$550.00	\$50.00	10.00%
	Contract Services - DW	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	EXTRAORDINARY MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	EXTRAORDINARY MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	EXTRAORDINARY MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	EXTRAORDINARY MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	EXTRAORDINARY MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	EXTRAORDINARY MAINT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Firewall and Internet Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Firewall & Internet	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
327	NETWORKING & TELECOMMUNICATION	\$2,379.55	\$2,670.67	\$3,269.76	\$11,285.68	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	0.00%
	Firewall & Internet	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
328	NETWORKING & TELECOMMUNICATION	\$2,316.58	\$2,360.12	\$3,207.50	\$11,585.66	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	0.00%
	Firewall & Internet	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
329	NETWORKING & TELECOMMUNICATION	\$883.89	\$1,368.30	\$576.13	\$978.72	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
	Firewall & Internet	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
330	NETWORKING & TELECOMMUNICATION	\$2,298.06	\$2,529.55	\$3,114.84	\$11,045.96	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	0.00%
	Firewall & Internet	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	NETWORKING & TELECOMMUNICATION	\$781.50	\$795.12	\$767.66	\$2,321.12	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Firewall & Internet	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
331	NETWORKING & TELECOMMUNICATION	\$782.39	\$922.36	\$767.63	\$2,344.10	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
	Firewall & Internet	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	NETWORKING & TELECOMMUNICATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Telephone System Repair - DW	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Telephone System Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Telephone System Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Telephone System Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Telephone System Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Telephone System Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Telephone System Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
	TECHNOLOGY MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TECHNOLOGY MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TECHNOLOGY MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TECHNOLOGY MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TECHNOLOGY MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TECHNOLOGY MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	COMPUTER EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
332	SALARY SICK LEAVE BUYBACK	\$163,888.41	\$171,286.22	\$102,709.94	\$283,529.72	\$23,160.00	\$23,160.00	\$42,387.19	\$19,227.19	83.02%
		(\$30.96)								
	RETIREMENT MEDICARE TAX	\$338,877.59	\$338,189.73	\$337,128.03	\$347,950.07	\$404,063.00	\$404,063.00	\$420,226.00	\$16,163.00	4.00%
333	Employee Payroll Tax									
					This line equals 1.45% of all salary lines					
	RETIREMENT MEDICARE TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	RETIREMENT MEDICARE TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	RETIREMENT MEDICARE TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	RETIREMENT MEDICARE TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	RETIREMENT MEDICARE TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	RETIREMENT MEDICARE TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
334	RETIREMENT ESSEX COUNTY	\$1,055,396.00	\$1,086,852.00	\$1,191,655.00	\$1,142,315.00	\$1,204,818.00	\$1,204,818.00	\$1,202,724.00	(\$2,094.00)	-0.17%
					FY 2024 Assessment for Essex County Pension Costs - Cost to be paid July 1st 2023					
	RETIREMENT CONTRIB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
335	EMPLOYER 403 B	\$20,600.00	\$26,604.31	\$24,000.00	\$25,600.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	0.00%
					Contract Payment to employees. who put \$200 into their 403(b) plan, the district matches those funds					
336	Employee FSA Expense	\$1,906.50	\$20,624.69	\$28,031.00	\$1,920.77	\$27,000.00	\$27,000.00	\$27,000.00	\$0.00	0.00%
					FSA administrative fees associated with employee flex spending accounts					
337	EMPL BENE LIFE INSURANCE	\$7,085.10	\$6,705.47	\$4,694.95	\$8,065.72	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00	0.00%
					\$666.66/month estimated for FY24					
	EMPLOYEE BLUE CARE ELECT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
					Switch to Group Insurance Commission in FY 17					
338	Employer LTD Benefit	\$8,287.35	\$8,241.66	\$3,705.01	\$4,068.62	\$9,500.00	\$9,500.00	\$9,000.00	(\$500.00)	-5.26%
					\$750.00/month estimated for FY24					
	WORKERS COMP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	CONTRACT SERVICE INSURAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	EMPL BENE MM INS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
339	EMPLOYEE HEALTH INSURANCE	\$3,022,081.51	\$3,017,103.18	\$3,065,601.59	\$3,229,834.50	\$3,507,302.00	\$3,249,843.74	\$3,444,835.00	\$194,991.26	6.00%
					Switch to Group Insurance Commission in FY 17. Assume 6% increase in FY 24					
340	EMPL BENE DENTAL	\$117,435.65	\$99,149.61	\$120,880.78	\$122,857.19	\$139,920.00	\$139,920.00	\$144,000.00	\$4,080.00	2.92%
					\$12,000/month actual. 10% increase in FY23. No rate increase in FY24 but enrollment increase					

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
341	TRANSFER TO OPEB TRUST FUND	\$300,000.00	\$300,000.00	\$300,000.00	\$300,000.00	\$400,000.00	\$400,000.00	\$500,000.00	\$100,000.00	25.00%
	RETIREES HMO BLUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	RETIREES DENTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
342	RETIREE HEALTH INSURANCE	\$1,284,919.72	\$1,340,800.86	\$1,423,736.70	\$1,508,296.71	\$1,614,811.00	\$1,614,811.00	\$1,711,700.00	\$96,889.00	6.00%
	RETIREES LIFE	\$2,648.70	\$2,736.45	\$2,049.30	\$3,260.25	\$3,500.00	\$3,500.00	\$3,600.00	\$100.00	2.86%
	RETIREES BLUE CARE ELECT/DS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
344	UNEMPLOYMENT	\$16,558.69	\$18,257.06	\$91,308.43	\$45,983.90	\$82,500.00	\$82,500.00	\$82,500.00	\$0.00	0.00%
	TREASURERS BOND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	MULTIPERIL PACKAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	BOILER & MACHINERY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
345	UMBRELLA LIABILITY	\$334,837.00	\$356,097.00	\$365,155.00	\$376,083.00	\$563,347.99	\$664,347.99	\$621,000.00	(\$43,347.99)	-6.52%
	AUTO LIABILITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SCHOOL BOARD LIABILITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	INTERSCHOLASTIC ATHLETIC INS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SPED AUTO LIABILITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	FOOTBALL CAMP INS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	EMPL FICA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	ST Interest RANS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	INTEREST SHORT TERM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
346	Salary Crossing Guards	\$4,182.00	\$4,576.20	\$4,327.50	\$5,244.00	\$5,400.00	\$5,400.00	\$6,000.00	\$600.00	11.11%
347	Salary Crossing Guards	\$8,505.26	\$8,916.90	\$4,146.75	\$0.00	\$10,800.00	\$10,800.00	\$12,000.00	\$1,200.00	11.11%
348	Salary Crossing Guards	\$1,844.28	\$2,053.95	\$1,697.25	\$0.00	\$5,400.00	\$5,400.00	\$6,000.00	\$600.00	11.11%
349	Salary Crossing Guards	\$3,249.60	\$4,048.35	\$4,145.25	\$4,674.00	\$5,400.00	\$5,400.00	\$6,000.00	\$600.00	11.11%
	Salary Crossing Guards	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
350	Salary Crossing Guards	\$8,546.40	\$9,232.50	\$6,774.00	\$0.00	\$10,800.00	\$10,800.00	\$12,000.00	\$1,200.00	11.11%
	SALARY CIVIC ACTIVITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY CIVIC ACTIVITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY CIVIC ACTIVITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY CIVIC ACTIVITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY CIVIC ACTIVITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY CIVIC ACTIVITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
	SALARY RECREATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY RECREATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY RECREATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY RECREATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY RECREATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	SALARY RECREATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
351	TRANSFER TO STABILIZATION (598,250.00)	\$347,082.00	\$359,266.00	\$367,951.00	\$367,951.00	\$528,789.00	\$528,789.00	\$598,250.00	\$69,461.00	13.14%
	<i>Stabilization Reserve Expense Instituted in FY 17 Funded by Certified Excess and Deficiency</i>									
	EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	COMPUTER FURNITURE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	FURNITURE REPLACEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	REPLACEMENT FURNITURE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	FURNITURE REPLACEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	REPLACEMENT FURNITURE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	FURNITURE REPLACEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	REPLACEMENT FURNITURE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	NON-INSTR REPL OF EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TECH REPL FURNITURE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
352	DEBT PRINCIPAL	\$928,802.36	\$941,137.01	\$1,088,492.33	\$2,635,869.48	\$2,708,266.00	\$2,708,266.00	\$2,815,684.07	\$107,418.07	3.97%
	Deficit Reduction Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Supplemental Reserve Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
353	Special Education Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	\$90,000.00	\$0.00	0.00%
354	DEBT INTEREST	\$501,799.57	\$469,877.43	\$2,745,223.01	\$3,132,367.61	\$3,010,905.00	\$3,010,905.00	\$2,888,930.12	(\$121,974.88)	-4.05%
	Deficit Reduction Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	LEASE/PURCHASE MODULARS PRINCP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	LEASE/PURCHASE MODULARS INTRST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Debt Issuance Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	TUITION MASS PUBLIC SCHOOL	\$25,525.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	<i>Out of district student attending Public Schools or Trade Schools</i>									
355	School Choice Expense	\$249,478.00	\$316,138.00	\$311,342.00	\$338,137.00	\$242,748.00	\$336,834.00	\$336,834.00	\$0.00	0.00%
356	Charter School Expense	\$317,871.00	\$421,983.00	\$534,370.00	\$523,041.00	\$531,345.00	\$595,064.00	\$595,064.00	\$0.00	0.00%
	Tuition Private School Reg Day	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
357	Tuition Private School	\$1,391,437.22	\$2,171,454.26	\$1,797,961.82	\$1,366,752.46	\$1,593,858.32	\$1,593,858.32	\$1,023,831.00	(\$570,027.32)	-35.76%
	<i>Special Education Out of District students attending private schools such as Landmark (offset by \$1,883,796 in Circuit Breaker funds) 14% Rate Increase approved by OSD for FY 24</i>									
358	Collaborative Tuition - Online Services	\$7,500.00	\$9,300.00	\$8,075.00	\$8,000.00	\$11,250.00	\$11,250.00	\$13,000.00	\$1,750.00	15.56%
359	Tuition Collaboratives	\$686,011.00	\$826,079.70	\$655,501.02	\$854,609.70	\$867,174.00	\$867,174.00	\$1,007,545.00	\$140,371.00	16.19%
	<i>Out of district students attending collaborative schools. 14% Rate Increase approved by OSD for FY 24</i>									
	EXTRAORDINARY MAINT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!

Line	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
	Total Operating Budget	\$39,333,183.90	\$40,423,385.16	\$42,298,744.29	\$45,984,077.12	\$47,846,000.00	\$47,846,000.00	\$50,320,089.99	\$2,474,089.99	5.17%
	By Function Area									
	Description	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Approved	FY 23 Adjusted	FY 24 Proposed	\$ Increase	% Increase
	Administration (1000 Series)	\$1,591,771.07	\$1,584,149.21	\$1,489,064.82	\$1,699,588.16	\$1,876,507.29	\$1,876,507.29	\$2,261,466.61	\$384,959.32	20.51%
	Classroom & Instruction (2000 Series)	\$21,107,303.32	\$20,656,784.98	\$20,606,684.44	\$21,328,255.05	\$21,998,433.08	\$21,883,712.52	\$23,261,047.47	\$1,377,334.95	6.29%
	Pupil Services (3000 Series)	\$3,173,582.85	\$3,320,070.60	\$3,139,836.04	\$3,584,822.48	\$3,604,437.96	\$3,646,119.70	\$3,779,491.49	\$133,371.79	3.66%
	Maintenance (4000 Series)	\$2,304,200.91	\$2,525,668.83	\$2,472,496.33	\$2,734,999.73	\$2,726,564.36	\$2,798,256.44	\$3,359,974.04	\$561,717.60	20.07%
	Insurance & Retirement (5000 Series)	\$6,700,818.80	\$6,821,476.14	\$7,081,746.48	\$7,409,683.45	\$8,055,721.99	\$7,899,263.73	\$8,288,972.19	\$389,708.46	4.93%
	Civic Activities (6000 Series)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Fixed Asset Replacement (7000 Series)	\$347,082.00	\$359,266.00	\$367,951.00	\$367,951.00	\$528,789.00	\$528,789.00	\$598,250.00	\$69,461.00	13.14%
	Debt Service (8000 Series)	\$1,430,601.93	\$1,411,014.44	\$3,833,715.34	\$5,768,237.09	\$5,809,171.00	\$5,809,171.00	\$5,794,614.19	(\$14,556.81)	-0.25%
	Tuition (9000 Series)	\$2,677,823.02	\$3,744,954.96	\$3,307,249.84	\$3,090,540.16	\$3,246,375.32	\$3,404,180.32	\$2,976,274.00	(\$427,906.32)	-12.57%
	Total	\$39,333,183.90	\$40,423,385.16	\$42,298,744.29	\$45,984,077.12	\$47,846,000.00	\$47,846,000.00	\$50,320,089.99	\$2,474,089.99	5.17%

Comparison of Per Pupil Expenditures

Administration (1000 Series)	\$1,012.29
Classroom & Instruction (2000 Series)	\$10,412.29
Pupil Services (3000 Series)	\$1,691.80
Maintenance (4000 Series)	\$1,504.02
Insurance & Retirement (5000 Series)	\$3,710.37
Civic Activities (6000 Series)	\$0.00
Fixed Asset Replacement (7000 Series)	\$267.79
Debt Service (8000 Series)	\$2,593.83
Tuition (9000 Series)	\$1,332.26
Total	\$22,524.66

FY24 Town Assessment Calculation by Enrollment as of Oct 1 2022

1. Students Educated outside of Pentucket

	Groveland	W. Newbury	Merrimac	Total
Home Schooled	14	22	18	54
Parochial	16	51	19	86
Private	4	21	11	36
Choice Out (Includes N.S. Voc. Tech)	20	20	28	68
River Valley Charter School	9	19	4	32
Spec. Ed OOD	14	9	9	32
Whittier	35	13	40	88
Total Educated outside of PRSD (A)	43	48	41	
Only Choice Out, Charter, Spec. Ed				

2. Students Educated at Pentucket

Pentucket High School

PRMS Total
598 w/ Choice
589 w/out Choice

Middle School

PRMS Total
360 w/ Choice
359 w/out Choice

Bagnall

Bagnall Total
482 w/ Choice
482 w/out Choice

Page

Page Total
317 w/ Choice
316 w/out Choice

Donaghue

Donaghue Total
250 w/ Choice
250 w/out Choice

Sweetsir

Sweetsir Total
227 w/ Choice
227 w/out Choice

	Groveland	W. Newbury	Merrimac	Teacher Students	Choice- In Students	Grade Total W/Choice	Grade Total W/O choice
PG (18-22)	2	1	3			6	6
12	62	44	49		6	161	155
11	62	30	50		1	143	142
10	63	36	58		2	159	157
9	51	34	44			129	129
8	70	60	56			186	186
7	71	33	69	1		174	173
6	50		2			52	52
5	67		1			68	68
4	58		1			59	59
3	63	1				64	64
2	63					63	63
1	79					79	79
K	62					62	62
Pre-K	35					35	35
6		40				40	40
5		41	1			42	42
4		38	1			39	39
3	3	52	3			58	58
2		30				30	30
1	1	39	1			41	41
K	1	38	1	1		41	40
Pre-K	4	21	1			26	26
6	2		60			62	62
5	2		61			63	63
4	2		63			65	65
3	1		59			60	60
2	2	1	52			55	55
1			66			66	66
K	2	1	66			69	69
Pre-K	3		34			37	37
Subtotal	881	540	802	Tot. Teach.	Total Choice	W/Choice	W/O choice
				2	9	2234	2223

Total Students Educated in Pentucket (B)

Assessment Calculation

Total Students in & out of Pentucket (A+B)

Town Assessment % of Budget

Groveland	W. Newbury	Merrimac	Total
881	540	802	2223
0.39631	0.24291	0.36077	1.00

Ground Rules for Calculating Student Populations:

1. Include all Pre-K to 12 students not paying tuition and residing in one of the three member towns
 2. Include all students from member towns attending out of district charter, choice, or sped schools
- *No tuition in Students

FISCAL YEAR 2024 BUDGET YEAR OVER YEAR STAFFING BY COST CENTER AND POSITION

Position	Bagnall FY 2023	Bagnall FY 2024	Page FY 2023	Page FY 2024	Sweetsir FY 2023	Sweetsir FY 2024	Donaghue FY 2023	Donaghue FY 2024	Middle FY 2023	Middle FY 2024	High FY 2023	High FY 2024	District Wide FY 2023	District Wide FY 2024	Central FY 2023	Central FY 2024
Principal / Asst. Principal	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00				
Athletic Director																
Clerical	1.80	1.80	1.80	1.80	1.80	1.80	0.80	0.80	1.00	1.00	1.00	1.00				
Building Aides	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Custodians	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00	3.00	3.00	6.00	6.00				
Library / Media	0.00	1.00	0.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	1.00	1.00				
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00	1.00				
Special Education Paraprofessional	16.00	16.00	13.00	13.00	10.00	10.00	6.00	6.00	5.00	5.00	4.00	4.00	15.00	15.00		
Special Education Teacher	11.00	12.00	9.60	9.60	3.50	3.50	6.60	6.10	7.00	8.00	6.80	6.80	20.35	21.15		
Elementary Classroom Teacher	21.00	22.00	15.00	15.00	10.00	11.00	12.00	12.00	0.80	0.80	2.40	2.40	0.20	0.20		
Art Teacher	1.00	1.00	0.60	0.60	0.65	0.50	0.50	0.50	0.40	0.40	0.00	0.00	1.80	1.80		
Reading Teacher	1.00	1.00	1.00	1.00	1.00	1.00	1.20	1.20	0.40	0.40	0.80	0.80	3.80	3.80		
Music Teacher	1.00	1.00	1.60	1.60	0.40	0.50	0.50	0.50	2.00	2.00	3.00	3.00	0.20	0.20		
Psychologist													5.00	5.00		
Physical Education / Health / Trainer	1.00	1.00	1.00	1.00	0.40	0.40	0.60	0.60	5.00	5.00	5.80	5.80	0.20	0.20		
Grounds / Maintenance									3.00	4.00	8.60	8.60	0.20	0.20		
Math Teacher									4.00	4.00	6.80	6.80	0.20	0.20		
Science Teacher									2.80	3.80	3.60	3.60	0.20	0.20		
Social Studies Teacher									3.80	3.80	7.50	7.50	0.20	0.20		
Foreign Language Teacher									1.00	1.00	2.00	2.00	0.20	0.20		
English Teacher									2.00	2.00	4.80	4.80				
Tech. Ed. / Videography Teacher																
Guidance Staff																
Superintendent	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00			0.20	0.20	1.00	1.00
Asst. Superintendent															1.00	1.00
Business Manager															1.00	1.00
Director of Support Services															1.00	1.00
Director of Human Resources															0.00	1.00
District-wide Curriculum Support															0.00	1.00
Treasurer															0.40	0.40
Accountant															1.00	1.00
Payroll															1.00	1.00
Human Resources Assistant															0.00	0.00
Accounts Payable															2.00	2.00
Central Administrative Support															6.20	6.20
District Technology Staff																
Totals	61.80	64.80	50.60	51.60	33.70	33.70	33.20	32.70	42.80	46.80	70.10	73.90	47.55	48.35	15.60	17.60

Total FY 2023

Total FY 2024

352.40

369.45

10/1/2022 ELEMENTARY
CLASS SIZE REVIEW BY BUILDING

FACILITY / GRADE

<u>FACILITY /GRADE</u>		<u>FY 23</u>		<u>FY 23</u>		<u>FY 23</u>		<u>FY 24</u>		<u>FY 24</u>		<u>FY 24</u>	
		<u># of Students</u>	<u># of Teachers</u>	<u>Avg. Class Size</u>	<u># of Students</u>	<u># of Teachers</u>	<u>Avg. Class Size</u>	<u># of Students</u>	<u># of Teachers</u>	<u>Avg. Class Size</u>	<u># of Students</u>	<u># of Teachers</u>	<u>Avg. Class Size</u>
<u>Sweetsir</u>													
	Kindergarten (Est.)	69	4	17.25	69	3	23.00	69	3	23.00	204	10	20.40
	Grade 1	66	3	22.00	66		17.25	69	4	17.25			17.25
	Grade 2	55	3	18.33	55		22.00	66	3	22.00			22.00
	Total	190	10	19.00	190			204	10	20.40			
<u>Donaghue</u>													
	Grade 3	60	3	20.00	60		18.33	55	3	18.33			18.33
	Grade 4	65	3	21.67	65		20.00	60	3	20.00			20.00
	Grade 5	63	3	21.00	63		21.67	65	3	21.67			21.67
	Grade 6	62	3	20.67	62		21.00	63	3	21.00			21.00
	Total	250	12	20.83	250			243	12	20.25			20.25
<u>Page</u>													
	Kindergarten (Est.)	41	2	20.50	41		20.50	41	2	20.50			20.50
	Grade 1	41	2	20.50	41		20.50	41	2	20.50			20.50
	Grade 2	30	2	15.00	30		15.00	41	2	20.50			20.50
	Grade 3	58	3	19.33	58		19.33	30	2	15.00			15.00
	Grade 4	39	2	19.50	39		19.50	58	3	19.33			19.33
	Grade 5	42	2	21.00	42		21.00	39	2	19.50			19.50
	Grade 6	40	2	20.00	40		20.00	42	2	21.00			21.00
	Total	291	15	19.40	291			292	15	19.47			19.47
<u>Bagnall</u>													
	Kindergarten (Est.)	62	3	20.67	62		20.67	62	3	20.67			20.67
	Grade 1	79	4	19.75	79		19.75	62	3	20.67			20.67
	Grade 2	63	3	21.00	63		21.00	79	4	19.75			19.75
	Grade 3	64	3	21.33	64		21.33	63	3	21.00			21.00
	Grade 4	59	3	19.67	59		19.67	64	3	21.33			21.33
	Grade 5	68	3	22.67	68		22.67	59	3	19.67			19.67
	Grade 6	52	2	26.00	52		26.00	68	3	22.67			22.67
	Total	447	21	21.29	447			457	22	20.77			20.77

Special Revenue Account Projections Fiscal Year 2024

<u>Fund</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Revenue</u>	<u>Expenditure</u>	<u>Ending Balance</u>
210	CIRCUIT BREAKER	1,883,796.00	1,636,796.00	1,883,796.00	1,636,796.00
212	FOOD SERVICE	750,000.00	750,000.00	750,000.00	750,000.00
216	MASS STATE ERRORS	743,972.00	-	-	743,972.00
218	SPED IMPROVEMENT GRANT	2,180.70	-	-	2,180.70
219	ARP - IDEA GRANT	-	36,462.00	36,462.00	-
221	TITLE 1 CARRY-OVER GRANT	-	-	-	-
222	TITLE 1 GRANT	-	121,409.00	121,409.00	-
223	TEACHER QUALITY TITLE 2 GRANT	65.00	43,399.00	43,399.00	65.00
224	ARP - IDEA EARLY CHILDHOOD GRANT	-	-	-	-
225	STUDENT SUPPORT AND ENRICHMENT TITLE 4 GRANT	-	10,149.00	10,149.00	-
226	SPECIAL ED. ENTITLEMENT GRANT	4,960.31	596,893.00	596,893.00	4,960.31
227	SPECIAL ED. EARLY CHILDHOOD GRANT	7,605.00	13,982.00	13,982.00	7,605.00
228	EARLY CHILDHOOD SPECIAL ED. PROGRAM IMPROVEMENT	427.00	-	-	427.00
231	SCHOOL HEALTH SERVICES GRANT	2,628.10	-	-	2,628.10
232	SCHOOL CHOICE	900,000.00	173,706.00	1,000,000.00	73,706.00
233	INS REIMBURSEMENT	5,957.26	-	-	5,957.26
234	ACADEMIC SUPPORT GRANTS (SCHOOL YEAR AND SUMMER)	52.69	-	-	52.69
242	STABILIZATION	2,362,462.86	598,250.00	1,000,000.00	1,960,712.86
250	DW USE OF FACILITY	133,264.47	15,000.00	75,000.00	73,264.47
502	DONAGHUE ACTIVITIES	1,026.81	4,700.00	4,700.00	1,026.81
511	OPEB TRUST FUND	1,620,000.00	500,000.00	-	2,120,000.00
513	DISTRICT WIDE BEFORE AND AFTER PROGRAM	317,379.65	400,000.00	340,000.00	377,379.65
514	ESSER 2 FUND	-	-	-	-
515	DISTRICT WIDE KINDERGARTEN	694,604.49	-	-	694,604.49
516	ESSER 3 (ARP) GRANT	-	575,000.00	575,000.00	-
518	DISTRICT WIDE PRESCHOOL	330,000.00	90,000.00	81,228.27	338,771.73
519	DISTRICT WIDE INSTRUMENTAL MUSIC	-	-	-	-
522	BAGNALL ACTIVITIES	5,000.00	2,500.00	2,500.00	5,000.00
524	REGIONAL TRANSPORTATION REIMBURSEMENTS	641,806.00	-	-	641,806.00
525	DISTRICT REIMBURSEMENT	15,000.00	-	8,600.00	6,400.00
527	HIGH SCHOOL SUMMER SCHOOL	300.07	-	-	300.07
528	SPED SUMMER SCHOOL	3,468.99	-	-	3,468.99
532	SUMMER LEARNING GRANT	-	-	-	-
542	MIDDLE SCHOOL STUDENT ACTIVITIES	8,500.00	25,000.00	25,000.00	8,500.00
552	HIGH SCHOOL ACTIVITIES	135,000.00	100,000.00	100,000.00	135,000.00
562	LOST BOOKS	13,716.40	-	-	13,716.40
572	BUILDING RENTAL PAGE	66,059.52	11,000.00	15,000.00	62,059.52
582	PAGE ACTIVITIES	5,000.00	5,000.00	5,000.00	5,000.00
592	SWEETSIR ACTIVITIES	11,121.20	1,000.00	1,000.00	11,121.20
601	EXTRACURRICULAR MIDDLE SCHOOL	1,405.00	-	-	1,405.00
602	EXTRACURRICULAR	5,155.13	-	-	5,155.13
604	COMMUNITY & ADULT EDUCATION	48,865.55	-	-	48,865.55
702	ATHLETICS	275,000.00	255,950.00	254,000.00	276,950.00
712	MSBA HIGH SCHOOL PROJECT	8,000,000.00	2,000,000.00	9,000,000.00	1,000,000.00
802	TRANSPORTATION	170,000.00	30,000.00	50,000.00	150,000.00
915	BAGNALL SCHOOL DONATIONS	8,000.00	5,000.00	7,500.00	5,500.00
916	DONAGHUE SCHOOL DONATIONS	12,000.00	5,000.00	3,000.00	14,000.00
917	PAGE SCHOOL DONATIONS	5,500.00	3,000.00	2,500.00	6,000.00
918	SWEETSIR SCHOOL DONATIONS	9,500.00	2,500.00	2,500.00	9,500.00
919	MIDDLE SCHOOL DONATIONS	3,500.00	3,000.00	3,000.00	3,500.00
920	HIGH SCHOOL DONATIONS	10,000.00	4,500.00	4,500.00	10,000.00
		19,214,280.20	8,019,196.00	16,016,118.27	11,217,357.93

School Choice Revolving Account

Predicted Revenue:

		<u>FY20 Actuals</u>	<u>FY21 Actuals</u>	<u>FY22 Actuals</u>	<u>FY23 Budget</u>	<u>FY24 Budget</u>
Choice Revenue	3 x \$5,000	\$305,647.00	\$163,818.00	\$90,315.00	\$45,000.00	\$15,000.00
Charter Reimbursement		\$107,639.00	\$154,197.00	\$105,675.00	\$25,326.00	\$158,706.00
Subtotal Revenue:		\$413,286.00	\$318,015.00	\$195,990.00	\$70,326.00	\$173,706.00

Expenditures

STIPEND DW AUDTRM MGR/SC VIDEO TECH

Miscellaneous Salaries (Custodial)	\$8,788.76	\$828.00	\$8,090.16	\$8,000.00	\$8,000.00
Custodian Salaries -School Choice (05)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Custodian Salaries -School Choice (10)	\$0.00	\$1,945.00	\$0.00	\$0.00	\$0.00
Custodian Salaries -School Choice (15)	\$32.80	\$3,334.00	\$0.00	\$0.00	\$0.00
Custodian Salaries -School Choice (20)	\$0.00	\$0.00	\$0.00	\$51,600.00	\$0.00
Custodian Salaries -School Choice (305)	\$276.96	\$0.00	\$0.00	\$0.00	\$0.00
Custodian Salaries -School Choice (505)	\$0.00	\$7,190.00	\$0.00	\$0.00	\$0.00
Custodial Equipment Replacement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Supplies and Materials	\$0.00	\$0.00	\$558.06	\$750,000.00	\$992,000.00
SPED Choice Tuition	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Travel Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Total Expenditures

	\$9,098.52	\$13,297.00	\$8,648.22	\$809,600.00	\$1,000,000.00
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Total Revenues

	\$413,286.00	\$318,015.00	\$195,990.00	\$70,326.00	\$173,706.00
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Balance

	\$404,187.48	\$304,718.00	\$187,341.78	-\$739,274.00	-\$826,294.00
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Athletic Revolving Account

<u>Description</u>	<u>FY 20 Actual</u>	<u>FY 21 Actual</u>	<u>FY 22 Actuals</u>	<u>FY 23 Budget</u>	<u>FY 24 Budget</u>	<u>\$ Increase</u>	<u>% Increase</u>
EXPENSE							
Athletic Contract Services - Payroll							
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Detail: Athletic Game Employees, Site Managers, and Ticket Takers \$38,950 (offset by \$0 in athletic fees)						
Salary Coaches	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Detail: \$296,978.00 in Coach costs for 3 seasons (offset by \$0 in athletic fees)						
Athletic Officials - Employees	\$350.00	\$24,000.00	\$0.00	\$24,000.00	\$0.00	(\$24,000.00)	-100.00%
	Detail: Athletic Game Officials \$43,000 (offset by \$24,000 in Athletic Fees)						
Athletics Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Detail: Ice time, Police Details, Medical Personnel etc. \$31,000 (offset by \$0 in Athletic Fees)						
Athletics Cont Services - Officials	\$0.00	\$0.00	\$0.00	\$14,950.00	\$43,000.00	\$28,050.00	#DIV/0!
Athletic Equipment Maintenance	\$0.00	\$0.00	\$0.00	\$16,000.00	\$0.00	\$0.00	#DIV/0!
Athletic Supplies	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00	#DIV/0!
Athletic Equipment	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	\$0.00	#DIV/0!
Athletic Transportation	\$2,894.95	\$1,132.00	\$0.00	\$110,000.00	\$110,000.00	\$0.00	0.00%
Athletic Dues and Fees	\$0.00	\$0.00	\$0.00	\$15,000.00	\$20,000.00	\$5,000.00	#DIV/0!
Athletic Fee Reimbursement	\$9,466.75	\$1,745.00	\$2,585.00	\$1,000.00	\$5,000.00	\$4,000.00	229.23%
Total Expense	\$12,711.70	\$26,877.00	\$2,585.00	\$240,950.00	\$254,000.00	\$13,050.00	48.55%

REVENUE

Athletic Receipts	\$20,834.00	\$0.00	\$14,185.00	\$8,000.00	\$15,000.00	
Athletic Donations		\$1,700.00				
Athletic User Fees	\$97,689.00	\$133,895.00	\$132,115.75	\$240,950.00	\$240,950.00	
Total Revenue	\$118,523.00	\$135,595.00	\$146,300.75	\$248,950.00	\$255,950.00	
Excess / (Deficiency)	\$105,811.30	\$108,718.00	\$143,715.75	\$8,000.00	\$1,950.00	

Preschool Revolving Account

Predicted Revenue:

	<u>FY20</u> <u>Actuals</u>	<u>FY21</u> <u>Actuals</u>	<u>FY22</u> <u>Actuals</u>	<u>FY23</u> <u>Estimated</u>	<u>FY24</u> <u>Estimated</u>
Tuition Revenue Bagnall	\$ 42,383.20	\$ 45,179.00	\$ 49,509.00	\$ 55,000.00	\$ 40,000.00
Tuition Revenue Page	\$ 10,580.00	\$ 34,795.00	\$ 44,974.29	\$ 9,000.00	\$ 25,000.00
Tuition Revenue Sweetsir	\$ 26,840.00	\$ 16,370.00	\$ 24,130.00	\$ 30,000.00	\$ 25,000.00
Subtotal Revenue	\$ 79,803.20	\$ 96,344.00	\$ 118,613.29	\$ 94,000.00	\$ 90,000.00

Expenditures

Teacher Salary Bagnall	\$ 12,908.79	\$ -	\$ -	\$ -	\$ -
Teacher Salary Page	\$ 60,265.48	\$ -	\$ 11,111.58	\$ 75,114.20	\$ 80,478.27
Teacher Salary Sweetsir	\$ -	\$ -	\$ -	\$ -	\$ -
Para Salary Bagnall	\$ -	\$ -	\$ -	\$ -	\$ -
Para Salary Page	\$ -	\$ -	\$ -	\$ -	\$ -
Para Salary Sweetsir	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Services Bagnall	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Services Page	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Services Sweetsir	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Refunds	\$ 6,300.00	\$ 220.00	\$ 520.00	\$ -	\$ 750.00
Total Expenditures	\$ 79,474.27	\$ 220.00	\$ 11,631.58	\$ 75,114.20	\$ 81,228.27

Total Revenues

Total Revenues	\$ 79,803.20	\$ 96,344.00	\$ 118,613.29	\$ 94,000.00	\$ 90,000.00
Balance	\$ 328.93	\$ 96,124.00	\$ 106,981.71	\$ 18,885.80	\$ 8,771.73

Kindergarten Revolving Account

Predicted Revenue:

	<u>FY20</u> <u>Actuals</u>	<u>FY21</u> <u>Actuals</u>	<u>FY22</u> <u>Actuals</u>	<u>FY23</u> <u>Estimated</u>	<u>FY24</u> <u>Estimated</u>
Tuition Revenue Bagnall	\$ 124,479.42	\$ -	\$ -	\$ -	\$ -
Tuition Revenue Page	\$ 124,334.00	\$ 1,080.00	\$ -	\$ -	\$ -
Tuition Revenue Sweetsir	\$ 108,361.00	\$ -	\$ -	\$ -	\$ -
Subtotal Revenue	\$ 357,174.42	\$ 1,080.00	\$ -	\$ -	\$ -
Expenditures					
Teacher Salary Bagnall	\$ 17,325.57	\$ -	\$ -	\$ -	\$ -
Teacher Salary Page	\$ 9,358.75	\$ -	\$ -	\$ -	\$ -
Teacher Salary Sweetsir	\$ 6,908.79	\$ -	\$ -	\$ -	\$ -
Para Salary Bagnall	\$ 1,536.07	\$ 840.00	\$ -	\$ -	\$ -
Para Salary Page	\$ 2,505.30	\$ -	\$ -	\$ -	\$ -
Para Salary Sweetsir					
Contract Services Bagnall					
Contract Services Page					
Contract Services Sweetsir					
Miscellaneous					
Refunds	\$ 58,727.50				
Total Expenditures	\$ 96,361.98	\$ 840.00	\$ -	\$ -	\$ -
Total Revenues	\$ 357,174.42	\$ 1,080.00	\$ -	\$ -	\$ -
Balance	\$ 260,812.44	\$ 240.00	\$ -	\$ -	\$ -

School Choice Revolving Account

Predicted Revenue:

		<u>FY20 Actuals</u>	<u>FY21 Actuals</u>	<u>FY22 Actuals</u>	<u>FY23 Budget</u>	<u>FY 24 Budget</u>
Choice Revenue	3 x \$5,000	\$305,647.00	\$163,818.00	\$90,315.00	\$45,000.00	\$15,000.00
Charter Reimbursement		\$107,639.00	\$154,197.00	\$105,675.00	\$25,326.00	\$158,706.00
	Subtotal Revenue:	\$413,286.00	\$318,015.00	\$195,990.00	\$70,326.00	\$173,706.00
Expenditures						
STIPEND DW AUDTRM MGR/SC VIDEO TECH						
Miscellaneous Salaries (Custodial)		\$8,788.76	\$828.00	\$8,090.16	\$8,000.00	\$8,000.00
Custodian Salaries -School Choice (05)		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Custodian Salaries -School Choice (10)		\$0.00	\$1,945.00	\$0.00	\$0.00	\$0.00
Custodian Salaries -School Choice (15)		\$0.00	\$3,334.00	\$0.00	\$0.00	\$0.00
Custodian Salaries -School Choice (20)		\$32.80	\$0.00	\$0.00	\$51,600.00	\$0.00
Custodian Salaries -School Choice (305)		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Custodian Salaries -School Choice (505)		\$276.96	\$0.00	\$0.00	\$0.00	\$0.00
Custodial Equipment Replacement		\$0.00	\$7,190.00	\$0.00	\$0.00	\$0.00
General Supplies and Materials		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPED Choice Tuition		\$0.00	\$0.00	\$558.06	\$750,000.00	\$992,000.00
Travel Reimbursement		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$9,098.52	\$13,297.00	\$8,648.22	\$809,600.00	\$1,000,000.00
Total Expenditures						
		\$413,286.00	\$318,015.00	\$195,990.00	\$70,326.00	\$173,706.00
Total Revenues						
		\$404,187.48	\$304,718.00	\$187,341.78	-\$739,274.00	-\$826,294.00
Balance						

Athletic Revolving Account

<u>Description</u>	<u>FY 20 Actual</u>	<u>FY 21 Actual</u>	<u>FY 22 Actuals</u>	<u>FY 23 Budget</u>	<u>FY 24 Budget</u>	<u>\$ Increase</u>	<u>% Increase</u>
EXPENSE							
Athletic Contract Services - Payroll	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Detail: Athletic Game Employees, Site Managers, and Ticket Takers \$38,950 (offset by \$0 in athletic fees)						
Salary Coaches	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Detail: \$296,978.00 in Coach costs for 3 seasons (offset by \$0 in athletic fees)						
Athletic Officials - Employees	\$350.00	\$24,000.00	\$0.00	\$24,000.00	\$0.00	(\$24,000.00)	-100.00%
	Detail: Athletic Game Officials \$43,000 (offset by \$24,000 in Athletic Fees)						
Athletics Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
	Detail: Ice time, Police Details, Medical Personnel etc. \$31,000 (offset by \$0 in Athletic Fees)						
Athletics Cont Services - Officials	\$0.00	\$0.00	\$0.00	\$14,950.00	\$43,000.00	\$28,050.00	#DIV/0!
Athletic Equipment Maintenance	\$0.00	\$0.00	\$0.00	\$16,000.00	\$16,000.00	\$0.00	#DIV/0!
Athletic Supplies	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00	#DIV/0!
Athletic Equipment	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	\$0.00	#DIV/0!
Athletic Transportation	\$2,894.95	\$1,132.00	\$0.00	\$110,000.00	\$110,000.00	\$0.00	0.00%
Athletic Dues and Fees	\$0.00	\$0.00	\$0.00	\$15,000.00	\$20,000.00	\$5,000.00	#DIV/0!
Athletic Fee Reimbursement	\$9,466.75	\$1,745.00	\$2,585.00	\$1,000.00	\$5,000.00	\$4,000.00	229.23%

Total Expense

\$12,711.70	\$26,877.00	\$2,585.00	\$240,950.00	\$254,000.00	\$13,050.00	48.55%
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REVENUE

Athletic Receipts
Athletic Donations
Athletic User Fees

\$20,834.00	\$0.00	\$14,185.00	\$8,000.00	\$15,000.00
\$97,689.00	\$1,700.00	\$132,115.75	\$240,950.00	\$240,950.00

Total Revenue

\$118,523.00	\$135,595.00	\$146,300.75	\$248,950.00	\$255,950.00
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Excess / (Deficiency)

\$105,811.30	\$108,718.00	\$143,715.75	\$8,000.00	\$1,950.00
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Preschool Revolving Account

Predicted Revenue:

	<u>FY20</u> <u>Actuals</u>	<u>FY21</u> <u>Actuals</u>	<u>FY22</u> <u>Actuals</u>	<u>FY23</u> <u>Estimated</u>	<u>FY24</u> <u>Estimated</u>
Tuition Revenue Bagnall	\$ 42,383.20	\$ 45,179.00	\$ 49,509.00	\$ 55,000.00	\$ 40,000.00
Tuition Revenue Page	\$ 10,580.00	\$ 34,795.00	\$ 44,974.29	\$ 9,000.00	\$ 25,000.00
Tuition Revenue Sweetsir	\$ 26,840.00	\$ 16,370.00	\$ 24,130.00	\$ 30,000.00	\$ 25,000.00
Subtotal Revenue	\$ 79,803.20	\$ 96,344.00	\$ 118,613.29	\$ 94,000.00	\$ 90,000.00

Expenditures

Teacher Salary Bagnall	\$ 12,908.79	\$ -	\$ -	\$ -	\$ -
Teacher Salary Page	\$ 60,265.48	\$ -	\$ 11,111.58	\$ 75,114.20	\$ 80,478.27
Teacher Salary Sweetsir	\$ -	\$ -	\$ -	\$ -	\$ -
Para Salary Bagnall	\$ -	\$ -	\$ -	\$ -	\$ -
Para Salary Page	\$ -	\$ -	\$ -	\$ -	\$ -
Para Salary Sweetsir	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Services Bagnall	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Services Page	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Services Sweetsir	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Refunds	\$ 6,300.00	\$ 220.00	\$ 520.00	\$ -	\$ 750.00

Total Expenditures

	\$ 79,474.27	\$ 220.00	\$ 11,631.58	\$ 75,114.20	\$ 81,228.27
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Total Revenues

	\$ 79,803.20	\$ 96,344.00	\$ 118,613.29	\$ 94,000.00	\$ 90,000.00
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Balance

	\$ 328.93	\$ 96,124.00	\$ 106,981.71	\$ 18,885.80	\$ 8,771.73
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Kindergarten Revolving Account

Predicted Revenue:

	<u>FY20</u> <u>Actuals</u>	<u>FY21</u> <u>Actuals</u>	<u>FY22</u> <u>Actuals</u>	<u>FY23</u> <u>Estimated</u>	<u>FY24</u> <u>Estimated</u>
Tuition Revenue Bagnall	\$ 124,479.42	\$ -	\$ -	\$ -	\$ -
Tuition Revenue Page	\$ 124,334.00	\$ 1,080.00	\$ -	\$ -	\$ -
Tuition Revenue Sweetsir	\$ 108,361.00	\$ -	\$ -	\$ -	\$ -
Subtotal Revenue	\$ 357,174.42	\$ 1,080.00	\$ -	\$ -	\$ -
Expenditures					
Teacher Salary Bagnall	\$ 17,325.57	\$ -	\$ -	\$ -	\$ -
Teacher Salary Page	\$ 9,358.75	\$ -	\$ -	\$ -	\$ -
Teacher Salary Sweetsir	\$ 6,908.79	\$ -	\$ -	\$ -	\$ -
Para Salary Bagnall	\$ 1,536.07	\$ 840.00	\$ -	\$ -	\$ -
Para Salary Page	\$ 2,505.30	\$ -	\$ -	\$ -	\$ -
Para Salary Sweetsir					
Contract Services Bagnall					
Contract Services Page					
Contract Services Sweetsir					
Miscellaneous					
Refunds	\$ 58,727.50				
Total Expenditures	\$ 96,361.98	\$ 840.00	\$ -	\$ -	\$ -
Total Revenues	\$ 357,174.42	\$ 1,080.00	\$ -	\$ -	\$ -
Balance	\$ 260,812.44	\$ 240.00	\$ -	\$ -	\$ -

AVERY

Bagnall School Capital Improvement Forecast Plan					
Facility Category	Priorities FY 23	Fiscal Year 24	Fiscal Year 25	Fiscal Year 26	Fiscal Year 27
Building Exterior					
Building Interior	Design & Install, Security & Egress Door System for Cafeteria Lockdown & Code Compliance (@\$30K)	Design & Install ADA HC Lift in Hallway Room 11 (@\$30K)	Design & Install/Upgrade Fire Alarm System with addressable components and CO detection (@\$75K)		
Roof					
Grounds/Parking		Design & Upgrade Site Asphalt Roadways, Curbing, and ADA ramps (@\$300K)			
HVAC Systems	Remove underground 10K gallon fuel oil tank & equipment. Not in use (@\$25K)	Design & Install/Replace Classroom Unit ventilators for upgraded filtration and HVAC operation, ASB abatement, Millwork (@\$350K)			
Flooring	Asbestos Flooring remediation in remaining areas listed by priority (TBD after inspection)	Replace Carpeting in Library (@\$20K)	Replace Flooring in Computer Lab (@\$15K)		
Electrical Systems			Design & Install Generator System for Café/Kitchen & Gym Wing (@\$150K)		
Plumbing Systems	Design & Install/Replace all potable water plumbing fixtures and distribution with certified lead free materials (@\$250K)			Design & Upgrade Restrooms Fixtures & Hardware (@\$200K)	
Communications	Design & Install Communication System Upgrade for Emergency 911 classroom call out/in, public address and intercom (@\$75K)	Design & Install a Synchronized Wall Clock/Bell System (@\$30K)			
Notes:	PRSD recommends the Town of Groveland to consult with a Professional Architect Engineering Firm to conduct a facility wide operational assessment of all structural, infrastructure, systems and general site conditions to obtain a prioritized list of deficiencies and accurate cost estimates to support this Forecast Plan. Estimated pricing shown is not accurate for current market conditions.				

[illegible]

Page School Capital Improvement Forecast Plan

Facility Category	Priority Fiscal Year 23	Fiscal Year 24	Fiscal Year 25	Fiscal Year 26	Fiscal Year 27
Building Exterior	Repair/Replace Concrete Lenthil Trim around exterior & old entrance (@\$300K)		Inspect Mortar Joints/Brick Work for repointing repairs around exterior, entrances & Chimney (@\$150K)	Repair/Replace rear door entry cover enclosures (@\$25K)	
Building Interior		Design & Install Main Entrance Foyer/Exit Stairwell New Security Door (@\$15K)	Elevator modernization for both units (@\$250K)	Survey & Repair Interior Plaster, ceilings, doorways, millwork (@\$200K)	
Roof					
Grounds/Parking		Repair & Reseal Asphalt driveways, parking lots around facility (@\$200K)			
HVAC Systems	Replace Samsung HVAC Unit serving Office & Entry areas (@\$20K)				
Flooring	Place Holder for Gypcrete flooring repairs as needed. Concurrency by PRSD FM & DPW Mgr (@\$40K)	Place Holder for Gypcrete flooring repairs as needed. Concurrency by PRSD FM & DPW Mgr (@\$40K)	Place Holder for Gypcrete flooring repairs as needed. Concurrency by PRSD FM & DPW Mgr (@\$40K)	Place Holder for Gypcrete flooring repairs as needed. Concurrency by PRSD FM & DPW Mgr (@\$40K)	Place Holder for Gypcrete flooring repairs as needed. Concurrency by PRSD FM & DPW Mgr (@\$40K)
Electrical Systems					
Plumbing Systems	Design & Install/Replace all potable water plumbing fixtures and distribution with certified lead free materials (@\$250K)	Replace Fire Pump System, Fuel Supply, Standpipes (@\$200K)			
Communications	Design & Install Communication System Upgrade for Emergency 911 classroom call out/in, public address and intercom (@\$75K)	Design & Install a Synchronized Wall Clock/Bell System (@\$30K)			
Notes:	PRSD recommends the Town of West Newbury to consult with a Professional Architect Engineering Firm to conduct a facility wide operational assessment of all				

Page Upgrades Completed						
Year	@ Costs					
2011		Page 3rd Floor Ceiling Repairs				
2011/2012		MSBA/WN/PRSD Green Repair Program, Boilers/Roof/Windows & Exterior Doors				
2012/2013		Page Phase 2 Project, New Gym, Cafe/Admin renovation,				
2013	@ \$5,000	Page Domestic Water Heaters replaced				
2014	@ \$18,759	Page 2nd & 3rd Floor (ASB Abatelements ABest @ \$17,536) & (ASB Mgmt RPF @ \$1243) & Flooring				
2014	@ \$50,000	Page Kitchen Equipment Upgrade				
2014		Page Green LED Lighting Grant				
2015	@ \$14,100	Page 2nd Floor ASB Abatelements & Flooring @ 900 S.F.				
2015		Page 2nd Floor Hallway flooring gypcrete repair				
2016	@ \$700	RPF Air Quality Testing				
2016/2017		Page Air Handler Upgrade				
2017		Page Exterior Concrete Lentil Repair & Lentil Condition Survey				
2018	@ \$5,100	Page Generator Room Equipment Abatement				
2018		Page Generator replacement upgrade				
2018		Page Flood Recovery Project				
2019		Page Admin Area baseboard heat installation				
2019	@ \$8,400	Page 2nd Floor Hallway flooring abatement				
2019		Page 2nd Floor Hallway flooring gypcrete repair by rm 206				
2019		Page Air Handler 6 Intake relocate				
2019		Page Chargepoint EV units installed				
2020		Page Fire Alarm System upgrade				
2020	@ \$556,600	Page Playground replacement				
note: Project actual costs are paid by the town who owns the facility, PRSD does not have access to the town's accounting system. Below shown are what was available to PRSD for this document						

Donaghue School Capital Improvement Forecast Plan					
Facility Category	Fiscal Year 23	Fiscal Year 24	Fiscal Year 25	Fiscal Year 26	Fiscal Year 27
Building Exterior		Replace All Exterior Windows & Doors MSBA Partnering			
Building Interior	Hussey, backstop repair modification(@19K)	Replace all stairwell rubber treads w/ ASB abatement (@\$75K)	Design & Install/Upgrade Fire Alarm System with addressable components and CO detection (@\$75K)		Renovate Restrooms for new fixtures, dividers, dispensers, etc (@\$250K)
Roof					
Grounds/Parking				Repair asphalt, seal coat, reline parking spaces (@\$40K)	
HVAC Systems	Boiler Room Upgrade, boilers, hot water tanks, circulator pumps & controls, integrated to BMS system. Town & Tocci Project		Design & Install/Replace Classroom Unit ventilators for upgraded filtration and HVAC operation (@\$250K)		
Flooring					
Electrical Systems					
Plumbing Systems	Design & Install/Replace all potable water plumbing fixtures and distribution with certified lead free materials (@\$250K)				
Communications	Design & Install Communication System Upgrade for Emergency 911 classroom call out/in, public address and intercom (@\$75K)	Design & Install a Synchronized Wall Clock/Bell System (@\$30K)			
Notes:	PRSD recommends the Town of Merrimac to consult with a Professional Architect Engineering Firm to conduct a facility wide operational assessment of all				

Donaghue Upgrades Completed							
Year	@ Costs						
2010	@ \$3,214	Donaghue Room 21 Flooring (Hastings \$3,214) (Project Mgmt Smith & Wessel ?/\$) (Abatement Contractor ?/\$)					
2011		Donaghue Classroom/Hallway Flooring Project Carpet removal/ASB abatement/flooring installation					
2011	@ \$2,500	Donaghue 17 Classroom Area Rugs Cal Fire Rated					
2011/2012		MSBA/Merrimac/PRSD Green Repair Program, Roof replacement					
2013		Donaghue Kitchen Equipment Upgrade Project					
2014		Merrimac Donaghue Energy Performance Project upgrades					
2016	@ \$31,000	Donaghue Flooring Replacement Entrance Foyer, Hallways, Cafeteria, Landings					
2020		Donaghue Gym Backboard upgrades					
2021/2022		PRSD MS Boiler Systems to Donaghue for upgrade					
Note: Project actual costs are paid by the Town who owns the Facility, PRSD does not have access to the Towns accounting systems. Prices shown are what was available to PRSD for this document.							

Sweetsir Upgrades Completed							
Year	@ Costs						
2011/2012		MSBA/Merrimac/PRSD Green Repair Program, Roof replacement, HVAC upgrade, Dor & Window replacement					
2012	@ \$9000	Asbestos Remediation (ABest \$9,000) & (RPF Mgmt ?/\$) & (Flooring ?/\$)					
2013	State Bid	Sweetsir 12 Classroom Flooring abatement and replacement project					
2014	@ \$26,288	Asbestos Remediation (ABest \$14,800) & (RPF Mgmt \$11,488) & (Flooring ?/\$)					
2014		Sweetsir Parking Lot Lighting LED changeover					
2014		Sweetsir 2nd grade wing exterior painting project					
2015	@ \$5,500	Asbestos Remediation (ABest \$5,500) & (RPF Mgmt ?/\$) & (Flooring ?/\$)					
2019		Sweetsir Emergency Light LED retrofit					
2020	@ \$6,000	Sweetsir exterior sewage drain line replacement					
2021	@ \$5,900	Sweetsir sewer ejector pumps & controller repairs					
2022	@ \$2,009	Sweetsir Carpet Guidance Room, Center Hallway					
2022	@ \$33,000	Replaced Entrance Awning Roof & Gutter System					
Note: Project actual costs are paid by the Town who owns the Facility, PRSD does not have access to the Towns accounting systems. Prices shown are what was available to PRSD for this document.							

7-12 MS HS School Capital Improvement Forecast Plan

Facility Category	Priority Fiscal Year 23	Fiscal Year 24	Fiscal Year 25	Fiscal Year 26	Fiscal Year 27
Building Exterior					
Roof					
Grounds/Parking		Engineering Design of Riverfront use options, Old Pressbox options, additional parking area options (@ \$ 30K)			
HVAC Systems					
Flooring					
Electrical Systems					
Plumbing Systems					
Communications					
Notes:					

Contract Maintenance Costs FY23

	School	Service Type	Contractor	Rational	Cost @
	HS/MS	Fire Alarm System Testing	LW Bills	System & Smokes	tbd
	Page	Fire Alarm System Testing	LW Bills	System & Smokes	\$1,090.00
	HRD	Fire Alarm System Testing	LW Bills	System & Smokes	\$1,272.00
	FNS	Fire Alarm System Testing	LW Bills	System & Smokes	\$1,090.00
	Bagnall	Fire Alarm System Testing	LW Bills	System & Smokes	\$1,272.00
	Page	Fire Pump Test & Sprinkler	Hillier Fire Prot	Fire Pump Sprink	\$2,100.00
	HS/MS	Sprinkler System Testing	Hillier Fire Prot	Sprinkler Valves	tbd
	HRD	Sprinkler System Testing	Hillier Fire Prot	Sprinkler Valves	\$350.00
	FNS	Sprinkler System Testing	Hillier Fire Prot	Sprinkler Valves	\$350.00
	Bagnall	Sprinkler System Testing	Hillier Fire Prot	Sprinkler Valves	\$350.00
	HS/MS	Fire Extinguisher Service	A.S.A.P.	Portable Ext Test	tbd
	HRD	Fire Extinguisher Service	A.S.A.P.	Portable Ext Test	\$125.00
	Bagnall	Fire Extinguisher Service	A.S.A.P.	Portable Ext Test	\$375.00
	Page	Fire Extinguisher Service	A.S.A.P.	Portable Ext Test	\$365.00
	FNS	Fire Extinguisher Service	A.S.A.P.	Portable Ext Test	\$150.00
	HRD	Kitchen Hood Ansul Extinguisher	A.S.A.P.	Kitchen Hood	\$350.00
	HS/MS	Kitchen Hood Ansul Extinguisher	A.S.A.P.	Kitchen Hood	tbd
	Bagnall	Kitchen Hood Ansul Extinguisher	A.S.A.P.	Kitchen Hood	\$350.00
				Fire Ext Subtotal	tbd
	HS/MS, Page, HRD, FNS	Preventative Maintenance	Halley/3 Phase	PM	tbd
	HS/MS (2)	\$1100	Halley/3 Phase	State Certificate	tbd
	Page (2)	\$1130.00	Halley/3Phase	State Certificate	\$1,930.00
	HRD	\$565.00	Halley/3 Phase	State Certificate	\$965.00
	FNS	\$565.00	Halley/3 Phase	State Certificate	\$965.00
	HS	Elevator Smoke FA	LWBills/3 Phase	State Certificate	tbd
	HRD	Elevator Smoke FA	LWBills/3 Phase	State Certificate	\$300.00
				Elevator Subtotal	tbd
	HS/MS	Pest Management IPM	Freedom	Pest Control	tbd
	Page	Pest Management IPM	Freedom	Pest Control	\$720.00
	HRD	Pest Management IPM	Freedom	Pest Control	\$720.00
	FNS	Pest Management IPM	Freedom	Pest Control	\$720.00

PRSD Facilities Annual Fixed Tract Maintenance Costs FY23

		Bagnall	Pest Management IPM	Freedom	Pest Control		\$1,440.00
					<u>IPM Subtotal</u>	<u>tbd</u>	
Security Monitor		HS/MS	Security System	Instant	Facility Monitoring	<u>tbd</u>	
		Bagnall	Security System	Instant	Facility Monitoring		\$492.00
		HRD	Security System	Instant	Facility Monitoring		\$540.00
		FNS	Security System	Instant	Facility Monitoring		\$300.00
		Page	Fire Alarm Supervisory Monitoring	Instant	Facility Monitoring		\$1,200.00
					<u>Security Subtotal</u>	<u>tbd</u>	
Hood Cleaning		HS MS	Kitchen Hood Cleaning	Impact old Trist	Hood Cleaning	<u>tbd</u>	
		Bagnall	Kitchen Hood Cleaning	Impact old Trist	Hood Cleaning		\$450.00
		HRD	Kitchen Hood Cleaning	Impact old Trist	Hood Cleaning		\$450.00
		FNS	Kitchen Hood Cleaning	Impact old Trist	Hood Cleaning		\$450.00
		Page	Kitchen Hood Cleaning	Impact old Trist	Hood Cleaning		\$450.00
					<u>Hood Subtotal</u>	<u>tbd</u>	
Seating		HS/MS	Bleacher Inspection Telescoping	Hussey	Safety Insp	<u>tbd</u>	
		Bagnall	Bleacher Inspection Telescoping	Hussey	Safety Insp		\$950.00
		HRD	Bleacher Inspection Telescoping	Hussey	Safety Insp		\$950.00
					<u>Bleacher Subtotal</u>		
Gym Equip		HS/MS	BB Backstop, Boards eq.	Hussey	Safety Insp	<u>tbd</u>	
		Bagnall	BB Backstop, Boards eq.	Hussey	Safety Insp		\$1,686.00
		HRD	BB Backstop, Boards eq.	Hussey	Safety Insp		\$1,686.00
		Page	BB Backstop, Boards eq.	Hussey	Safety Insp		\$1,686.00
					<u>Bleacher Subtotal</u>	<u>tbd</u>	
						<u>\$0.00</u>	
H Wtr Treatment		HS/MS	Heating Water Treatment	Metro	treatment	<u>tbd</u>	
		HRD	Heating Water Treatment	Metro	treatment		\$1,015.00
		Bagnall	Heating Water Treatment	Metro	treatment		\$1,015.00
		Page	Heating Water Treatment	Metro	treatment		\$1,035.00
					<u>HS Treat Subtotal</u>	<u>tbd</u>	
Grease Traps		HS/MS	Grease Trap Cleaning	Greasetrappers	cleaning	<u>tbd</u>	
		HRD	Grease Trap Cleaning	Greasetrappers	cleaning		\$95.00
		Bagnall	Grease Trap Cleaning	Greasetrappers	cleaning		\$95.00
		Page	Grease Trap Cleaning	Greasetrappers	cleaning		\$95.00

PRSD Facilities Annual Fixed Tract Maintenance Costs FY23

	FNS	Grease Trap Cleaning	Greasetrappers	cleaning		\$95.00
	Bagnall	Grease tank exterior 5k gallon	Greasetrappers	cleaning		\$1,100.00
Kit Steamer Descale				<u>Grease Subtotal</u>	tbd	
	HS/MS	Descale Steamer	American Commercial	Clean & Descale		\$420.00
	HRD	Descale Steamer	American Commercial	Clean & Descale		\$420.00
	Bagnall	Descale Steamer	American Commercial	Clean & Descale		\$420.00
	Page	Descale Steamer	American Commercial	Clean & Descale		\$650.00
	FNS	Descale Steamer	American Commercial	Clean & Descale		\$308.00
				<u>deScale Subtotal</u>		<u>\$2,218.00</u>
Septic	Page	Septic System Pumping	Briscoe Services	cleaning		\$6,400.00
	Page	Custodial Sump Pit Well	Briscoe Services	cleaning		\$400.00
	FNS	Pump Station Well	Briscoe Services	cleaning		\$450.00
	Bagnall	Pump Station Well	Briscoe Services	cleaning		\$450.00
				<u>Septic Subtotal</u>		<u>\$7,700.00</u>
	Page	Boiler Tubes & Breach Cleaning	PenMar	cleaning/inspection		\$2,500.00
Generator				<u>Boiler Subtotal</u>		<u>\$2,500.00</u>
	HS/MS	Generator Service	Scherbon	test & inspection	tbd	
	Page	Generator Service	Scherbon	test & inspection		\$550.00
	Bagnall	Generator Service	Scherbon	test & inspection		\$625.00
				<u>Genset Subtotal</u>	tbd	
	Page	Fuel Oil tank Insp & Monitor	CommTank	test & inspection		\$300.00
	Bagnall	Fuel Oil tank Insp & Monitor	CommTank	test & inspection		\$300.00
				<u>UST/AST Subtotal</u>		<u>\$600.00</u>
Stage	HS	Stage Systems Rigging Inspection	Steve Bart	inspection	tbd	
				<u>Stage Subtotal</u>		<u>\$0.00</u>
Campus Field						
	Grounds	Contract Soil Fertilization Mgmt	Stateline LLC	testing, program		\$4,000.00
	Grounds	Fertilizer / Seed / Licensed Applications	PIC/Lesco	fertilizer / seed		\$9,500.00
				<u>Fert/Seed Subtotal</u>		<u>\$13,500.00</u>

Open Space and Land Acquisitions 2023-2024

In the past 27 years the Conservation Commission has concentrated on protecting larger parcels

- Veasey Park 46 acres in 1996
- Meadow Pond 48 acres in 2002
- Center St Greenway 108 acres in 2013

We have also done some acquisitions to fill in adjoining properties.

- Meadow Pond 8 acres with CPA funds in 2007
- Stephenson Way 6 acres working with ECGA and CPA funds in 2009
- Town Forest 10 acres through a land exchange in 2018
- Wood St 8 acres donation in 2020
- 733 Salem St Lot M 3.5 acres with CPA funds in 2019

We now have a total of 363 acres of protected open space land in town under the care of the Commission. The town has spent approximately \$1.4 mil of CPA and general town funds. We have submitted only 5 CPA Open Space projects for purchases. Accounts for 6% of Groveland's land area.

Prior to 1996 we had 10 acres of protected open space land.

In addition to Conservation properties, there are other parcels of town-owned open space which includes parks, schools, cemeteries, and Water Dept parcels. Accounts for 0.8% of Groveland's land area.

The Commonwealth of Massachusetts also owns protected open space at the Parker River Wildlife Management Area, Crane Pond Wildlife Management Area, and the Upper Parker River Wildlife Management Area. Accounts for 26.3% of Groveland's land area.

Our Opens Space and Recreation Plan was approved by the state in 2019 and enables us to qualify for several different grants.

The Commission plans on following the plan and now concentrating on filling in connections for trails, habitat protections, and adjoining parcels and following the 2019 Open Space and Recreation Plan action list.

Goal #3 from 2019 Open Space and Recreation Plan

Preserve Groveland's natural resources, including rare wildlife and their core habitat as well as open space, scenic vistas, farms, trails, greenways, and wildlife corridors and especially land that enhances and buffers existing conservation land.

- Explore ways in which land can be acquired and protected without direct purchase by the Town.
- Identify and, when possible, acquire parcels of value that abut existing protected open space.
- Connect open space parcels through a network of trails.

Why do we need more open space?

- Filling in parcels around Johnsons Pond
- Creating contiguous hunting areas
- Lots or easements along Crosstown Trail that runs from Main St to Crane Pond Reservation
- Connections to Center St Greenway properties

How can we protect it?

- Donations
- Third Party purchases
- OS CPA funds
- Easements
- Conservation Restrictions

How can the Selectmen help?

- Approve parcel donations.
- Work with land trusts such as Essex County Greenbelt
- Support CPA projects
- Authorize Easements and Conservation Restrictions
- Examine Chapter 61A land releases