



Winchendon Public Schools

Date Approved/Released

5/4/23

Date Approved/Hold

School Committee Chair

School Committee FY24 Budget Hearing

March 27, 2023 - 4:30 pm

Town Hall, 2nd Floor Auditorium

Attendance:

Ryan Forsythe, Chair; Greg Vine, Vice-Chair; Larry Murphy; Alicia Jordan; Karen Kast-McBride; Thad King, Superintendent; Amanda Babinski, Director of Finance & Operations

1. Call to order

2. Pledge of Allegiance

R. Forsythe reads audio visual disclosure.

3. Public Comment:

Mike Barbaro approaches to comment. He is displeased with the hearing time of 4:30pm on an important budget of \$20 million as the committee is not getting the input from the general public because most people are not home. He states that he has looked through the funding mechanisms and it is apparent that the override has been basically removed from the school department. He finds this very concerning as a one-time public servant who helped push that through. Comments by Mr. Barbaro include:

- Missing information regarding the incorporation of a mini-split system.
- Bringing in a moving crew to assist with the move
- Concern the schools are not letting out until June 27
- Playgrounds for younger children being moved to Toy Town
- Recess for 5th graders moving to the middle school
- Special Education budget being over \$2 million
- Custodial summer help
- Water and sewer lines are under funded
- Overtime salary at the high school
- Toy Town electricity with the addition of mini-split systems
- No increase in the maintenance of grounds budget with the upcoming changes in fencing
- Murdock Middle School increase in regular classroom education
- A guidance increase of 5.5% at the middle school
- Increase in costs for outside consultants
- The cost of HVAC at the Murdock building
- Operational expense increase

- Employee buyback and separation costs
- Private school tuition and collaborative cost increase
- Lack of detail on the budget presentation
- Differences in grant funding

Tina Santos approaches to comment. Mrs. Santos' comments include:

- She did not see the budget on the town's website but found it on the district website.
- Nursing and guidance staff and how the staffing will be arranged after the reorganization
- Will there be two nurses and counselors at the middle/high school since another grade is being added to the building?
- Will there be guidance at the new PreK and K building?
- Concerns about cutting specials due to the reorganization
- Concerns about busing and pick up and drop off
- Not having the opportunity to ask additional questions after Public Comment ends

4. Consent Agenda: None

5. New Business:

a. Budget Hearing:

T. King discusses budget priorities, including separating out the operations versus enrichment. Formerly, the Murdock Trust and Robinson-Broadhurst funds were used for operations; however, those funds are now used for enrichment activities for our students. The other priority was maintaining ongoing initiative that were presented last year, such as curriculum instructional improvement and leadership, meeting the needs of students with the greatest challenges, special education, community engagement and supporting elementary math and literacy. These tie in with the Student Opportunity Act as it is intended. The objectives in the SOA revolve around early literacy and Special Education. In years past, discussion was had regarding not using ESSER for salaries. The district has four positions that are supported with ESSER funds, nurses and counselors in particular, and these positions have been moved to the general budget for future years.

A. Babinski outlines budget assumptions. Our Chapter 70 and unrestricted local aid off the Cherry Sheets is current for what we are anticipating from the state; although, the state budget is still in the approval process. Federal and state grant offsets are assumed to be funded at the same level. There was an increase for a couple of years in COVID relief funding. We are not anticipating any new ESSER funding for next year so those grant allocations are lower, as they were in pre-COVID times. Those include entitlement grants. In Special Education, there has been much discussion about the increase in tuitions. We are currently seeing a private school tuition increase of 14%, and collaboratives are increasing significantly as well. We are assuming to be funded at a 25% reimbursement rate. All indirect costs are included as provided by the town. We are seeing a health insurance rate increase of 7.5%. This budget does meet all contractual obligations for all associations and contracts. Our estimated funding from Murdock Trust is \$174,000, and Robinson-Broadhurst is \$177,000, as is reflected on the Robinson-Broadhurst application that was submitted for FY24 which will aid with

significant enrichment opportunities for students in grades 3-12.

T. King adds that historically, when the budget is brought forward, one of the big dollar items is the Chromebook initiative, which is traditionally over \$100,000. The district has worked over the past two years to eliminate all those types of things from Murdock Trust and Robinson-Broadhurst so that those funds can be used for enrichment as intended, and the Chromebook initiative and other operational costs formerly in the trusts are supported by the general budget.

R. Forsythe asks if the district anticipates an increase in overall enrollment for FY24 and asks if there is a percentage on that increase. A. Babinski confirms that an increase in enrollment is expected and believes it was 17 students district wide. T. King adds that Pre-K is not listed on the current presentation as DESE does not oversee Pre-K. Pre-K enrollment this year is approximately 85 students, and we usually gain additional students when they come to Kindergarten; either they are not in Winchendon Pre-K or they're in Headstart, which has approximately 12-15 students. So those numbers are not enrolled in one of our internal programs. Another important piece is that it is up to each building principal as to how they distribute their teachers by grade level. The presented numbers are meant as placeholders as a number of teachers throughout the district going up to grade 8. Grades 9-12 are on a different model that does not translate.

A. Babinski discusses grant awards for FY23. There is an increase in our economically disadvantaged students, so we may see some increase in Title I grant funding for next year. R. Forsythe asks for clarification on the types of grants listed in the presentation. A. Babinski states that these are considered entitlement grants that DESE is allocating toward the district for a specific need, which we write for the grant federal fiscal year of October 1. Any additional grants that come in are competitive grants that are typically posted for a specific reason, such as early literacy. Our entitlement grants, the 140 for example, is to help support effective instruction. The 237 helps with our Parent Child program at the preschool. The 240 is to assist with Special Education. Early Childhood helps with the three to five age range. Title I is all of your academic intervention. The formula for Title I is based on economically disadvantaged percent per capita. For ESSER or COVID relief, all of those things were based off of the Title I formula. Title IV is to help with student support and academic enrichment. The turnaround assistance grant is allocated to the specific turnaround schools, which for this year is Toy Town.

G. Vine asks if we may see other grant monies coming in that are being worked on right now. T. King replies that grants pop up all the time. The presentation includes those that are considered entitlement grants. One example of a competitive grant would be the HVAC grant for the mini-splits. That grant was very specific to air quality. Those types of grants do not necessarily come up every year, but we do apply for them as they come along. G. Vine states that he was not looking for specifics; he just wanted the public to know that we are not dropping things with other sources of

revenue. T. King confirms that any time a grant gets posted, the district looks in to it to see if it is something we can utilize and take advantage of. K. Kast-McBride asks for clarification about what the district is doing to explore other grant options as there are so many out there that we as a district are missing out on, like charter schools who go out and get millions of dollars to fund their schools, though they have a dedicated grants person and we do not. Her biggest concern and one of the reasons that we got the agreement with the town was because we did not want to give away money that might not come back to the school district. She wants to make sure that we as a school district are looking for other grants because she feels that is something we are missing out on and asks what we are doing to address that. T. King responds, confirming that we do not have a dedicated grants person, which would be beneficial. He believes there are two parts to grants: vetting those to make sure they are grants that would be useful to the district. The grants specify that certain things have to be done, and staff has to be dedicated to it. We try to be very careful about the grants that we do pursue. He believes we do need to be looking at bringing in a grant writer part time for next year's budget that could possibly be shared with the town. The second part of the grants is ensuring that the funds are spent correctly, and we do not have to send funds back that are unspent. K. Kast-McBride states that she would like to see programs put in place in our district that could keep our students in our schools. A. Babinski states that we looked closely at our grants to ensure that we were supplementing, not supplanting with our grant funds. It is difficult when you are using a portion of your grant funds for operational budgets and programs and you're left with a small amount that there is not much you can do with, so we are being very cautious about how we use our grant funds. She would love to see the district move forward with additional grants, but there is importance in really focusing this year on how our funds are allocated and assessing as we move forward.

A. Babinski explains the increase in Chapter 70, which has to do with increased enrollment. She does not feel the district could have foreseen that it would receive so much SOA funds with its enrollment just a few years ago. We are seeing an increase in enrollment and in students with high needs, which allows for increased funds for Chapter 70 for our foundation budget. Our total net school spending requirement is \$20,180,291; less than \$50,000 from the override. Our indirect costs are at a little over \$3.1 million, which includes the increase in health insurance as well as some increases in our pensionable Worcester County assessment. As we add staff, all the fringe benefits that come with staff does increase. For additional funding sources, we are looking at rollover grant funding. We are no different than other districts in that we saw a huge influx in extra funding and COVID funding, but no one knew it was coming until it was there. We had a strategic plan as to how it was spent. We are also facing labor shortages and supply chain issues. For these reasons, we will see some rollover grant funding. Circuit Breaker was up significantly from last year. We are seeing a significant increase in collaborative tuitions which does lower our claim, but what we are receiving this year will be put toward next year's funding sources that \$732,000. A School Choice offset, Athletic Revolving, Robinson-Broadhurst and Murdock Trust will be specific for enrichment purposes. The FY24 grant revenue estimate at level funding from FY23. For expenses, we are seeing projected salaries

increase as we bring in some of the ESSER funding there as well as the addition of a few positions. Again, we are seeing a huge increase in out of district tuition and Special Education costs. School Choice assessment and charter school assessment are decreasing. We will continue to see charter tuition receipts for a total of almost \$3.2 million. Looking at the summary of net school spending, we will see an overall increase of almost \$1.3 million.

A few key takeaways: the addition of two Special Education teachers. We are looking at our Special Education programming and have discussed our needs. By adding an additional classroom at the elementary and middle school level, as well as keeping one position that was previously funded through ESSER, we will be able to have some substantially separate classrooms. This is in hopes of having a place to meet student needs and potentially save from some of the out of district tuition. Relating to an earlier question about the contracted services line that increased by \$70,000, we have a lot of contracted services being provided to students for C grade level services, such as physical therapy, speech, annual assessments and psychological evaluations. While we do have some staffing, the amount of hours needed is significant and we have to contract out to complete all those. T. King adds that staffing those positions has been difficult for the past several years, so instead of continuing to try and hire those positions, we decided to move the salaries to the contractual services to ensure our students are receiving the services they need. K. Kast-McBride asks for clarification on the sub-separate classrooms and whether they will be for autism or LD. T. King confirms, stating that we will evaluate the need, but we want to be able to work with our students in a more discreet manner. A. Babinski states there was a question regarding the middle school nurse. This budget includes a nurse at each building. T. King adds that Heywood Clinic is still there, but we do not budget for that. That is a separate piece that Heywood brings in.

Ms. Babinski continues, outlining the added salary lines, which include one Special Education teacher that was previously funded through ESSER, a PreK sub-separate classroom, and one additional early literacy teacher. We are seeing a foundational budget increase of almost 10%. We are looking to elevate the deans to assistant principals, which would be at Memorial and the Middle School. T. King adds that as we have increased the number of students at those locations, the district felt it appropriate to bring in assistant principals rather than deans, which would also help from an accountability perspective for observation and evaluation supervision as the deans currently do not do that type of work. L. Murphy asks for additional clarification on the difference in a dean and an assistant principal. T. King explains that deans are very specific around student discipline. They do not coach or supervise teachers; no observations or evaluative work. L. Murphy summarizes that deans work with day-to-day student operations but now will be working more in curriculum instruction and assessment. T. King adds that this change will better support the principals and is more of a partnership model between the principal and assistant principal.

Ms. Babinski continues, identifying the substitute line items, as well as line items for overtime and summer help. This provides pay to the custodians for overtime, snow shoveling and plowing and school events that require custodial coverage. R. Forsythe thanks Ms. Babinski for addressing some of the questions addressed during public comment. He asks if there was specificity around the costs of moving crews and whether it is in the budget. Ms. Babinski states that alternative funding sources were discussed for that; however, unpacking, moving boxes, and long-term summer help is included there. The moving costs during COVID were used as an example to determine potential costs for the reorganization move. The focus was on long-term fiscal sustainability. T. King adds that this year, seven full time employees were added. We are now adding five, but some of those were coming out of ESSER. He discusses future sustainability and meeting contractual obligations.

Ms. Babinski explains the summary of the overall foundation budget of about \$1.8million. About 12% goes to indirect costs. The SOA is intended for benefits and fixed charges, guidance services, Special Education, ELL and low-income students. 12% is in mind for indirect costs; 27% for Special Education, tuition, pulling out Chromebooks from the trusts and increasing some technology needs 7%; pulling supplies out of the trusts 2%; addressing Special Education services and extended school year 5%; the addition of three Special Education teachers, one coming from ESSER 12%; middle school nurse 3%; early literacy teacher 4%; 28% that includes all steps, all COLA increases over time; substitutes, elevating deans to assistant principals. T. King explains that we wanted to be very detailed and transparent in explaining where the \$1.8 million looks like and where it goes.

K. Kast-McBride asks how many students we are thinking will be at the Early Learning Center. T. King states he estimates roughly 200 with PreK and K combined, but PreK is not there all day so given time, it might be 150. K. Kast-McBride asks who will be doing the student center piece at the Early Learning Center with just one principal. T. King explains that in conversations with the group, what they've settled on is a principal in that building with an adjustment counselor that would help with behaviors. He references Mrs. Santos' question about guidance. We consider adjustment counselors a part of guidance staff. With the reorganization, there will likely be an adjustment counselor/social worker at each of the buildings, where we now share one at the middle/high school. There will likely be one moved to the middle school. K. Kast-McBride asks where that is accounted for in the budget. Mrs. Babinski states that is seen under guidance and adjustment, and that is why there is an increase in the line item. It is the same number of people district wide, but their assignments will be changing. K. Kast-McBride asks if only one person will be bumped from dean to assistant principal. T. King states there are currently two dean positions in the district, one is at the middle school and there is currently one at Toy Town, though where they will be next year will be a little different. R. Forsythe asks about utility costs and why some show and increase while others do not. A. Babinski explains that utility costs across the district were evaluated, and what has been funded here is to the best of our ability, what we believe the ongoing costs will be with inflation. We know the heating oil rate for next year as that bid has been completed

through French River; we know the gallons used per year. With electricity, we are seeing an increase in usage at the schools over the past couple of years, likely due to Chromebooks and one-to-one devices; as a result, the increase in solar revenue which lowers the bill has increased. T. King adds that with the addition of mini-splits at Toy Town, the electricity bill will increase, but the district anticipates that using more electricity will help with the solar offset at Toy Town.

G. Vine thanks Mr. Barbaro and Mrs. Santos for coming. He appreciates their concern to come out and ask questions. L. Murphy thanks them for coming, and a lot of their questions were answered at previous meetings. He thanks the district leadership for doing its due diligence and continuing to find ways to put the money in the appropriate places in a student-centered way. G. Vine moves to approve the FY24 Memorial School budget as presented by the Superintendent. Seconded by L. Murphy. Chair asks for discussion. G. Vine explains that R. Forsythe has to abstain because of an employee there. R. Forsythe states his spouse is employed at Memorial School and her salary is included in the budget for Memorial School, so he will be abstaining from that vote. L. Murphy states that he thinks it is unnecessary for the Chair to abstain. He took the ethics training again, and unless his wife is the assistant principal he does not have to abstain. If she is in the \$22 million budget, he can vote because he is only voting on the position. Let the record show that member Larry Murphy is fully trained, and if there were to be a necessity for a vote, R. Forsythe could clear himself to vote, but for this vote, he intends to abstain. Roll call vote as follows: A. Jordan: Y; G. Vine: Y; L. Murphy: Y; K. Kast-McBride: Y; Chair: Abstained. Motion passes.

G. Vine moves to approve the overall FY24 budget as presented by the Superintendent. Seconded by L. Murphy. R. Forsythe asks for discussion. He asks for a slight adjustment to the motion that the committee votes to approve the overall FY24 budget, less the Memorial School budget which has already been voted as presented by the Superintendent. G. Vine agrees to the amendment of his motion. Seconded by K. Kast-McBride. Vote is unanimous.

G. Vine moves to close the public hearing. Seconded by L. Murphy. Vote is unanimous. Hearing is closed.

6. Closing Comments: None

7. Adjournment:

G. Vine moves to adjourn the meeting. Seconded by K. Kast-McBride. Vote is unanimous. Meeting is adjourned.

Respectfully Submitted: *Liz Latoria*
Liz Latoria, Executive Assistant to the Superintendent

Documents Attached: FY24 Budget Presentation

REVENUES	FY20	FY21	FY22	FY23	FY24
Chapter 70	\$ 11,477,410	\$ 11,530,760	\$ 11,529,590	\$ 12,492,076	\$ 14,000,926
Local Aid	\$ 5,419,518	\$ 5,645,185	\$ 5,507,065	\$ 5,813,202	\$ 6,129,765
Solar PILOT Revenue	\$ 50,000	\$ 50,000	\$ 63,000	\$ -	\$ -
Prior Override w/Inflation Adjustment			\$ 356,606	\$ 365,521	\$ 50,000
TOTAL LOCAL & STATE FUNDING	\$ 16,946,928	\$ 17,225,945	\$ 17,456,261	\$ 18,670,799	\$ 20,180,691
INDIRECT COSTS	\$ (3,165,832)	\$ (3,438,882)	\$ (3,213,619.65)	\$ (2,982,548.98)	\$ (3,197,464.94)
NET TOTAL LOCAL & STATE FUNDING	\$ 13,781,096	\$ 13,787,063	\$ 14,242,641	\$ 15,688,250	\$ 16,983,226
OTHER FUNDING SOURCES (NON-GRANTS)					
Sped Tuitions Revolving	\$ -	\$ -	\$ -	\$ -	\$ -
Rollover Grant Funding					\$ 203,584
Circuit Breaker	\$ 75,000	\$ 285,456	\$ 264,000	\$ 264,857	\$ 732,000
School Choice	\$ 122,781	\$ 330,000	\$ 359,532	\$ 360,013	\$ 288,997
Athletic Revolving	\$ -	\$ -	\$ 22,327	\$ 46,659	\$ 29,066
Robinson Broadhurst	\$ 190,000	\$ 180,000	\$ 200,000	\$ 195,000	\$ 177,000
Murdock Trust - Ed Supploies	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 174,000
TOTAL OTHER FUNDING SOURCES:	\$ 562,781	\$ 970,456	\$ 1,020,859	\$ 1,041,529	\$ 1,604,647
TOTAL REVENUES (NON-GRANTS)	\$ 14,343,877	\$ 14,757,519	\$ 15,263,500	\$ 16,729,779	\$ 18,587,873
GRANT REVENUE (ESTIMATED)	\$ 1,106,399	\$ 1,129,881	\$ 2,153,405	\$ 5,621,250	\$ 1,141,959
TOTAL ESTIMATE REVENUE	\$ 15,450,276	\$ 15,887,400	\$ 17,416,905	\$ 22,351,029	\$ 19,729,832

EXPENSES	FY20	FY21	FY22	FY23	FY24
Projected Salaries	\$ 10,768,687	\$ 10,838,285	\$ 11,008,370	\$ 12,111,068	\$ 13,147,054
Projected Expenses	\$ 3,012,409	\$ 2,948,778	\$ 3,234,271	\$ 3,577,182	\$ 4,039,756
TOTAL LOCAL AND STATE EXPENSES	\$ 13,781,096	\$ 13,787,063	\$ 14,242,641	\$ 15,688,250	\$ 17,186,810
Expenses (Revolving Accounts)	\$ 197,781.00	\$ 615,456.00	\$ 286,326.55	\$ 311,516.93	\$ 761,066.00
Gift/Trust Expenses (Student Enrichment)	\$ 365,000.00	\$ 355,000.00	\$ 375,000.00	\$ 370,000.00	\$ 351,000.00
Other Salaries + Expenses			\$ 359,532.00	\$ 360,012.63	\$ 288,997.00
TOTAL EXPENSES (NON-GRANTS)	\$ 14,343,877	\$ 14,757,519	\$ 15,263,500	\$ 16,729,780	\$ 18,587,873
GRANT SALARIES	\$ 408,323	\$ 418,278	\$ 347,744	\$ 702,556	\$ 681,295
GRANT EXPENSES/PROGRAMS	\$ 698,076	\$ 711,603	\$ 1,805,661	\$ 4,918,694	\$ 460,664
TOTAL EXPENSES	\$ 15,450,276	\$ 15,887,400	\$ 17,416,905	\$ 22,351,030	\$ 19,729,832

Projected Surplus/Deficit (A-B) \$ - \$ - \$ - \$ - \$ (0)

		Locations:		2024 Request	
		DistrictWide		\$	4,785,152.02
		Early Learning Center (Toy Town)		\$	3,010,599.11
		Memorial School (Grades 1-4)		\$	4,251,091.89
		Murdock Middle School (Grades 5-8)		\$	2,969,800.75
		Murdock High School (Grades 9-12)		\$	3,968,591.87
		Total District Expenses		\$	18,985,235.63
		Total Indirect Costs		\$	3,197,464.94
		Total Enrichment Expenses (TRUST)		\$	351,000.00
		Total Supplemental Grant Expense (TBD)		\$	393,596.00
		Total Expenses		\$	22,927,296.57
		Funding Sources			
		Circuit Breaker		\$	732,000.00
		Title I Offset		\$	356,878.50
		CFCE 237		\$	35,700.00
		262 Grant Offset		\$	23,000.00
		240 Grant Offset		\$	299,523.05
		School Choice		\$	288,997.00
		Athletic Revolving		\$	29,065.53
		Chapter 70		\$	14,000,926.00
		Local Contribution		\$	6,129,765.00
		Prior Override Contribution		\$	50,000.00
		FY22 G240 Rollover grants		\$	44,393.54
		ESSER III Amend to rollover		\$	159,190.50
		Title I, Title IV, ESSER III Software offset		\$	33,261.00
		Murdock Trust/Robinson-Broadhurst		\$	351,000.00
		Additional Grant Funding to be obligated		\$	393,596.45
		Total Revenue		\$	22,927,296.57
		Budget Gap:	Deficit	\$	(0.00)

District Wide - FY24 Budget

Account Number	ORG	OBJ	Func	Loc	Obj	Description	FY2022	FY2023	FY2024	\$ CHANGE	% CHANGE	Notes:
0003-3-1110-3085-70-08-02-0-512000	97085012	512000	1110	1	2	SC Clerical Salaries	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%	
0003-3-1110-3085-70-02-04-0-531000	97085014	531000	1110	1	4	SC Sped PR Svc Cont Svc	\$ 2,200	\$ 2,200	\$ 2,200	\$ -	0.0%	
0003-3-1110-3085-70-02-05-0-574000	97085015	574000	1110	1	4	SC Insurance	\$ 15,500	\$ 15,500	\$ 15,500	\$ -	0.0%	
	9785015	558000	1110	1	5	SC Office Supplies	\$ -	\$ 1,119	\$ 1,500	\$ 381.00	34.0%	
0003-3-1110-3085-70-08-06-0-571000	97085016	571000	1110	1	6	SC Conf/Travel	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%	
0003-3-1110-3085-70-08-06-0-571000	97085016	571000	1110	1	6	SC Membership	\$ 6,250	\$ 6,250	\$ 6,800	\$ 550.00	8.8%	FY23 actual 6500 + anticipate increase
1110 Total School Committee:							\$ 27,950	\$ 28,069	\$ 30,000	\$ 931	3.2%	
0003-3-1210-3080-84-08-01-0-511012	98080011	511012	1210	1	1	Superintendent Prof Sal	\$ 148,280	\$ 169,320	\$ 172,700	\$ 3,380	2.0%	per contract
0003-3-1210-3080-84-08-02-0-511003	98080012	511003	1210	1	2	Superintendent Clerical Sal	\$ 64,460	\$ 65,000	\$ 66,950	\$ 1,950	3.0%	
0003-3-1210-3080-84-08-01-0-571000	98080011	571000	1210	1	6	Superintendent Conf/Travel	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%	
1200 Total Superintendent 's Office							\$ 215,720	\$ 239,320	\$ 244,650	\$ 6,330	2.2%	
0003-3-1230-3070-81-01-01-0-511011	98072011	511011	2110	1	1	Director of Instruct Services Prof Sal	\$ 118,899	\$ 120,200	\$ 123,808	\$ 3,608	3.0%	Consider switch to code 2110 as position evaluates
2110 Total Curriculum Directors (Supervisory)							\$ 118,899	\$ 120,200	\$ 123,808	\$ 3,608	3.0%	
0003-3-1410-3074-82-08-01-0-511011	98074011	511011	1410	1	1	Business Office Prof Sal	\$ 120,000	\$ 110,000	\$ 118,450	\$ 8,450	7.7%	Reflective of actual salary plus 3%
Multiple			1410	1	2	Business Office Clerical Sal	\$ 59,194	\$ 98,195	\$ 105,841	\$ 7,446	7.6%	Reflective of actual salary plus 3%
0003-3-1210-3080-84-08-05-0-534500	98080015	534500	1410	1	5	District Postage	\$ 8,100	\$ 8,100	\$ 8,100	\$ -	0.0%	
0003-3-1210-3080-84-08-05-0-542000	98080015	542000	1410	1	5	Supplies: Central Office	\$ 8,000	\$ 8,000	\$ 7,500	\$ 1,500	25.0%	Reflective of actual ongoing need
0003-3-1210-3080-84-08-06-0-571000	98080016	571000	1410	1	6	Business Office Conf/Travel	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.0%	
0003-3-1210-3080-84-08-06-0-573000	98080016	573000	1410	1	6	Central Office Memberships	\$ 7,600	\$ 7,600	\$ 10,000	\$ 2,400	31.6%	Add in Tech membership
0003-3-1210-3080-84-08-05-0-531500	98080015	531500	1410	1	6	District Advertising	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%	
1410 Total Business Office							\$ 208,894	\$ 237,895	\$ 257,891	\$ 19,786	8.3%	
0003-3-1430-3085-70-08-04-0-530000	97085024	530000	1400	1	4	School Committee Legal Expenses	\$ 13,000	\$ 20,000	\$ 20,000	\$ -	0.0%	
0003-3-1430-3041-60-02-04-0-530000	96041014	530000	1400	1	4	Special Education Legal Expenses	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.0%	
1430 Total Legal Expenses							\$ 19,000	\$ 26,000	\$ 26,000	\$ -	0.0%	
0003-3-2250-3041-60-08-04-0-531800	96041034	531800	1450	1		SPED Technology: Support Serv	\$ 6,400	\$ 6,708	\$ 8,500	\$ 1,792	26.7%	Anticipate Cost increase for new IEP forms (E-SPED) Change Function to 1450
0003-3-2250-3011-95-08-05-0-551200	96041035	551200	1450	6		SPECIAL EDUCATION TECHNOLOGY -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
0003-3-2250-3071-95-08-05-0-551200	98071025	551200	1450	1		CNTRL OFFICE TECH- SOFIWR	\$ 108,212	\$ 137,348	\$ 179,078	\$ 41,730	30.4%	Change to 1450 -
0003-3-2250-3071-95-08-05-0-551000	98071026	551000	1450	6		CNTRL OFFICE TECH- HARDWR	\$ 35,100	\$ 35,100	\$ 19,500	\$ (15,600)	-44.4%	Change to 1450-
1450 Total Administrative Technology- Districtwide							\$ 149,712	\$ 179,156	\$ 207,078	\$ 27,922	15.8%	This should be administrative tech only
0003-3-2110-3041-60-02-01-0-511011	96041021	511011	2110	1		Special Education Prof Sal	\$ 119,921	\$ 123,600	\$ 127,308	\$ 3,708	3.0%	
need acct #	96041021	511015	2110			Special Education Asst. Dir	\$ -	\$ 72,000	\$ 76,220	\$ 4,220	5.9%	
need acct #	96041021	511013	2110			Special Education Academic Assess Spec	\$ -	\$ 88,656	\$ 89,888	\$ 3,232	3.7%	
0003-3-2110-3041-60-02-02-0-511003	96041022	511003	2110	2		Special Education Clerical Sal	\$ 64,780	\$ 48,131	\$ 51,344	\$ 3,213	6.7%	
0003-3-2110-3041-60-02-05-0-542000	96041025	542000	2110	5		Special Education Office Supplies	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%	
0003-3-2110-3041-60-02-06-0-571000	96041026	571000	2110	6		Special Education Conf/Travel	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%	
0003-3-2110-3041-60-02-06-0-573000	96041026	573000	2110	6		Special Education Memberships	\$ 815	\$ 815	\$ 815	\$ -	0.0%	
2110 Total SPED Directors Office							\$ 179,826	\$ 335,202	\$ 349,676	\$ 14,373	4.3%	
Need acct #			2120	6		DW Math Coach	\$ -	\$ 95,000	\$ 97,850	\$ 2,850	3.0%	
2120 Total Curriculum (Non-Supervisory)							\$ -	\$ 95,000	\$ 97,850	\$ 2,850	3.0%	
Multiple			2130	1		Technology Salary	\$ 187,132	\$ 202,225	\$ 209,247	\$ 7,022	3.5%	Change to 2130 Function Code
Need acct #	RB		2451/24	1		Hardware	\$ -	\$ 108,225	\$ 180,038	\$ 51,813	47.9%	Change to 2451 RB offset previously Need to add into Local funding Includes 3 Chromebook leases+ instructional tech
Need acct #	RB	MT	2130	1		Sped Technology Software	\$ -	\$ 5,022	\$ -	\$ (5,022)	-100.0%	Already a sped software line- eliminate
2130 Total Instructional Technology							\$ 187,132	\$ 316,472	\$ 389,285	\$ 53,813	17.1%	
0003-3-2305-3041-60-02-01-1-519001	96041011	519001	2305	3		SPED SUMMER STIPENDS	\$ 39,000	\$ 32,500	\$ 53,000	\$ 20,500	63.1%	
0003-3-2110-3070-83-01-01-0-511011	98070011	511011	2305	3		DIR Ext day program	\$ 10,200	\$ -	\$ -	\$ -	#DIV/0!	
0003-3-2110-3070-83-01-01-0-551000	98070011	551000	2305	3		DW Ext day program	\$ 41,050	\$ -	\$ -	\$ -	#DIV/0!	
2300 Summer Instructional Salaries							\$ 90,250	\$ 32,500	\$ 53,000	\$ 20,500	63.1%	
			2320	4		Medical/Therapeutic Contract Svcs	\$ -	\$ -	\$ -	\$ -	#DIV/0!	Currently all salaries are in Memorial- leave there or move DW?
2320 Medical/Therapeutic							\$ -	\$ -	\$ -	\$ -	#DIV/0!	

0003-3-2320-3041-60-02-04-0-530500	96041054	530500	2320 1	13	SPED Outside Consultants (Cont. Serv)	\$ 3,000	\$ 3,000	\$ 70,000	\$ 75,000	2533.3%	FY21 MUNIS 60+K. Actual needed in FY23 estimated 225k (Speech, PT, SLP) labor shortages resulting in contracted services
0003-3-2430-3041-60-02-05-0-551000	96041065	551000	2430 5	2	SPED DW Ed Supply	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.0%	
					2400 Contracted Services	\$ 10,000	\$ 10,000	\$ 86,000	\$ 76,000	760.0%	
0003-3-1420-3075-81-01-04-0-530700	98075024	530700	2356/23 4		DWI Prof Dev	\$ 28,203	\$ -	\$ -	\$ -	#DIV/0!	2358 tuition reimbursement 2358 outside consultants providing pd
0003-3-2357-3075-82-08-04-0-530700	98075014	530700	2356/23 4		CNTRL off Prof Dev	\$ 5,848	\$ 6,000	\$ 6,000	\$ -	0%	2358 tuition reimbursement 2358 outside consultants providing pd
0003-3-2357-3075-82-08-04-0-530700	98075014	530700	2358 5		Central Office Subscrip/Train	\$ 500	\$ 500	\$ 500	\$ -	0%	
0003-3-2357-3075-82-08-04-0-530700	98075024	530700	2356 5		DWI WTA PD Reimbursements	\$ -	\$ 50,000	\$ 50,000	\$ -	0%	
0003-3-2357-3075-82-08-04-0-530700	98075024	530700	2358 6		Prof Dev - Other	\$ -	\$ -	\$ 3,500	\$ 3,500	#DIV/0!	
0003-3-2357-3075-82-08-04-0-530700	98075014	530700	4220 1		In-Dist DWV Mileage Reimb	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0%	
					2387 Professional Development	\$ 35,561	\$ 57,700	\$ 61,200	\$ 3,600	8%	
0003-3-3200-3064-40-08-01-0-512503	94064011	512503	3200 1		DW Nurse Coordinator	\$ 7,484	\$ 7,675	\$ 7,687	\$ 192	3%	
0003-3-1420-3075-81-01-04-0-530800	98075014	530800	3200 1		Districwide Physicals	\$ 500	\$ 1,000	\$ 1,000	\$ -	0%	
					3200 Health Services	\$ 7,984	\$ 8,675	\$ 8,887	\$ 192	2%	
0003-3-1210-3080-84-08-02-0-511003	98080012	511003	3400 1	2	Food Service Secretary	\$ 35,618	\$ 36,835	\$ 37,660	\$ 825	2.2%	Use vendor for food service (CEP) Project upgrades pending, expect neutral revenue/expense
					3400 Food Services	\$ 35,618	\$ 36,835	\$ 37,660	\$ 825	2.2%	
0003-3-1210-3080-84-08-02-0-511052	98080012	511052	3600 1	1	School Resource Officer	\$ 52,392	\$ 53,703	\$ 55,314	\$ 1,611	3.0%	Estimate- need to know from PD contract rate increase?
					3600 School Security	\$ 52,392	\$ 53,703	\$ 55,314	\$ 1,611	3.0%	
0003-3-4215-3090-90-08-04-0-529300	99090014	529300	4120 1		DW HVAC	\$ 44,000	\$ 44,000	\$ 47,960	\$ 3,960	9.0%	Increase for inflation
					4120 Heating of Buildings	\$ 44,000	\$ 44,000	\$ 47,960	\$ 3,960	9.0%	
0003-3-4130-3074-97-08-05-0-534000	98074003	534000	4130 1		Central Office Communications	\$ 18,760	\$ 20,000	\$ 20,000	\$ -	0.0%	
					4130 Utility Services	\$ 18,760	\$ 20,000	\$ 20,000	\$ -	0.0%	
0003-3-4220-3090-90-08-03-0-511014	99090013	511014	4220 2	4	DW Bldg Main Salaries	\$ 122,000	\$ 134,900	\$ 148,045	\$ 13,145	9.7%	
					Maintenance Overtime	\$ -	\$ 9,810	\$ 9,810	\$ -	#DIV/0!	Warms, plowing, Etc
0003-3-4220-3090-90-08-03-0-519040	99090013	519040	4210 2	5	DW Maintenance Cloth Allowance	\$ 400	\$ 400	\$ 400	\$ -	0.0%	
0003-3-4220-3090-90-08-05-0-524500	98074045	524500	4220 2	4	Central Office Maintenance of Equip	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%	
0003-3-4220-3090-90-08-05-0-524500	99090013	524500	4230 2	4	DW Maintenance/Facilities Projects	\$ -	\$ 100,000	\$ 100,000	\$ -	0.0%	
0003-3-4215-3090-90-08-04-0-519100	99090014	519100	4235 2	4	DW Security	\$ 5,000	\$ 5,000	\$ 25,000	\$ 20,000	400.0%	upgrades to surveillance/security cameras/doors
0003-3-4215-3090-90-08-04-0-529200	99090014	529200	4210 2	5	DW Elevator	\$ 6,300	\$ 6,300	\$ 6,500	\$ 200	3.2%	
0003-3-4230-3090-90-08-05-0-548000	99090025	548000	4210 2	5	DW Vehicle Operation Expense	\$ 7,000	\$ 10,000	\$ 15,000	\$ 5,000	50.0%	
0003-3-4230-3090-90-08-05-0-548500	99090025	548500	4210 2	5	DW Vehicle Fuel	\$ 7,000	\$ 20,000	\$ 10,000	\$ (10,000)	-50.0%	
					4200 Maintenance Total	\$ 152,700	\$ 281,400	\$ 319,755	\$ 38,155	13.5%	
0003-3-2305-3035-82-01-01-1-519000	98074025	519000	5150 1		Sick Leave Buy Back	\$ 71,425	\$ 49,000	\$ 15,000	\$ (31,000)	-47.4%	Change to 5150- 25 months to pay it?
0003-3-2305-3035-82-01-01-1-519001	98074025	519001	5150 1		Employee Vacation Buy Back	\$ 47,887	\$ 40,000	\$ 15,000	\$ (25,000)	-62.5%	
					5160 Employee Separation Costs	\$ 119,292	\$ 89,000	\$ 30,000	\$ (66,000)	-65.1%	
0003-3-4235-3090-90-08-04-0-527000	99090014	527000	5300 4		Copier Costs	\$ 103,000	\$ 103,000	\$ 103,000	\$ -	0.0%	Switch to 6300
					5300 Equipment Leases	\$ 103,000	\$ 103,000	\$ 103,000	\$ -	0.0%	
0003-3-9100-3041-60-02-00-0-532500	96041120	532500	9100 4		Tuition: SPED In-state	\$ 169,746	\$ 57,285	\$ 23,598	\$ (33,687)	-58.8%	
0003-3-9200-3041-60-02-00-0-532700	96041172	532700	9300 4		Tuition: Private Schools	\$ 340,424	\$ 714,047	\$ 873,484	\$ 169,437	22.3%	232K Circuit Breaker
0003-3-9400-3041-60-02-00-0-532200	96041130	532200	9400 4		Tuition: Collaborative SV & ES	\$ 742,268	\$ 983,637	\$ 1,950,281	\$ 368,644	37.3%	500K Circuit Breaker
0003-3-9400-3041-60-02-00-0-532100	96041130	532100				\$ 8,200	\$ 8,610	\$ 9,100	\$ 490	5.7%	
0003-3-9400-3041-60-02-00-0-532005	96041130	532005	9400 4		SPED Collaborative Membership	\$ 8,200	\$ 8,610	\$ 9,100	\$ 490	5.7%	
					5000 OOD Tuition	\$ 1,269,667	\$ 1,763,679	\$ 2,258,462	\$ 492,884	27.9%	
					TOTAL DISTRICTWIDE	\$ 3,033,848	\$ 4,074,506	\$ 4,785,152	\$ 710,246	17%	

Early Literacy Center/ Toy Town - FY24 Budget

Account Number	ORG	OBJ	Func	Loc	Obj	Description	FY2022	FY2023	FY2024	\$ CHANGE	% CHANGE	Notes
0003-3-2210-3061-30-08-01-0-511001	93061011	511001	2210	2	1	Administration	\$ 185,614	\$ 189,230	\$ 100,000	\$ (89,230)	-47.2%	prev/ Prin +Dean now just principal
0003-3-2210-3061-30-08-01-0-511015	93061011	511015										
0003-3-2210-3061-30-08-02-0-511003	93061012	511003	2210	2	2	Sal: Clerical	\$ 55,290	\$ 52,669	\$ 144,753	\$ 92,084	174.8%	Includes preK and CFCE
0003-3-2210-3061-30-08-05-0-542000	93061015	542000	2210	2	5	TTE PRINCIPAL OFFICE SUPP	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%	
0003-3-2210-3061-30-08-06-0-573000	93061016	573000	2210	2	6	TTE PRINCIPAL MEMBERSHIPS	\$ 500	\$ 500	\$ 500	\$ -	0.0%	
						2210 School Leadership - Building	\$ 243,404	\$ 244,399	\$ 247,253	\$ 2,854	1.2%	
Multiple			2305			Sal Classroom Reg Ed	\$ 1,188,944	\$ 1,180,202	\$ 862,638	\$ (317,564)	-26.9%	Reorganization
Multiple			2305			Sal Classroom SPED	\$ 278,704	\$ 244,192	\$ 148,419	\$ (95,773)	-39.2%	Reorganization
						2305 Classroom Teachers	\$ 1,467,648	\$ 1,424,394	\$ 1,011,057	\$ (413,337)	-29.0%	
Multiple			2310			Sal Specialists Reg Ed	\$ -	\$ -	\$ 151,260	\$ 151,260	#DIV/0!	Reorganization
Multiple			2310			Sal Specialists SPED	\$ 142,562	\$ 150,185	\$ 86,457	\$ (63,728)	-42.4%	Reorganization
						2310 Specialist Teachers	\$ 142,562	\$ 150,185	\$ 237,717	\$ 87,532	58.3%	
0003-3-2325-3051-30-01-01-0-512000	93051011	512000	2300	2		TTE Sub Salary	\$ 25,000	\$ 37,400	\$ 25,000	\$ (12,400)	-33.2%	Reorganization
						2325 Substitute Teachers	\$ 25,000	\$ 37,400	\$ 25,000	\$ (12,400)	-33.2%	
Multiple			2300	2		Sal: Building Aides Reg Ed	\$ -	\$ 36,442	\$ 199,820	\$ 163,378	448%	Reorganization
Multiple			2300	2		Sal: Building Aides SPED	\$ -	\$ 117,193	\$ 481,890	\$ 364,697	311%	Reorganization
						2330 Paraprofessionals/Instructional Aides	\$ -	\$ 153,635	\$ 681,710	\$ 528,075	344%	
0003-3-2340-3062-30-08-01-0-511004	93062011	511004	2340	2		TTE Library/Media Specialist	\$ 12,218	\$ 12,598	\$ -	\$ (12,598)	-100.0%	Reorganization
0003-3-2415-3062-30-08-05-0-552000	93062025	552000	2415			TTE Library Materials	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%	
0003-3-2420-3062-30-08-05-0-552100	93062035	552100	2420	2		TTE Library Equip	\$ 500	\$ -	\$ -	\$ -	#DIV/0!	
						2340 Library/AV/Media	\$ 13,718	\$ 13,598	\$ 1,000	\$ (12,598)	-92.6%	
0003-3-2415-3098-41-08-05-0-551000	95000015	551000	2430	5		Pre-K Education Supplies	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%	
0003-3-2430-3006-30-01-05-2-551000	93007040	551000	2430	5		TTE Education Supplies	\$ -	\$ 25,000	\$ 7,000	\$ (18,000)	-72.0%	
						2430 General Classroom Supplies	\$ 5,000	\$ 30,000	\$ 12,000	\$ (18,000)	-60.0%	
0003-3-2451-3102-95-08-06-0-585000	93071016	585000	2451	X		TTE Instructional Hardware	\$ 11,070	\$ 11,070	\$ 11,070	\$ -	0.0%	
						2455 Instructional Software	\$ 11,070	\$ 11,070	\$ 11,070	\$ -	0.0%	
0003-3-2455-3101-95-08-05-0-551200	93071025	551200	2455	X		TTE Instructional Software	\$ 18,004	\$ 15,064	\$ 18,894	\$ 3,830	25.4%	
						2455 Instructional Software	\$ 18,004	\$ 15,064	\$ 18,894	\$ 3,830	25.4%	
0003-3-2710-3063-30-01-01-0-511005	93063011	511005	2700	2		Sal: Guidance	\$ 65,341	\$ 69,341	\$ 213,223	\$ 143,882	208%	Reorganization
0003-3-2720-3070-30-01-05-0-552500	93070015	552500	2700	8		TTE Testing/Assessment	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0%	
						2710 Guidance & Adjustment	\$ 66,841	\$ 70,841	\$ 214,723	\$ 143,882	203%	
Need Acct			2800	8		Psychologist	\$ -	\$ -	\$ 94,818	\$ 94,818	#DIV/0!	Not previously separated
						2710 Guidance & Adjustment	\$ -	\$ -	\$ 94,818	\$ 94,818	#DIV/0!	
0003-3-3200-3064-30-08-01-0-511006	93064011	511006	3200			TTE Nurse Prof Salaries	\$ 73,261	\$ 75,459	\$ 87,957	\$ 12,498	16.6%	
0003-3-3200-3084-30-08-05-0-550000	93064015	550000	3200	2		TTE Nurse Medical Supplies	\$ 1,350	\$ 1,350	\$ 1,350	\$ -	0.0%	
0003-3-3200-3064-30-08-06-0-573000	93064016	573000	3200	2		TTE Nurse Membership	\$ 155	\$ 155	\$ 155	\$ -	0.0%	
						3200 Medical/Health Services	\$ 74,766	\$ 76,964	\$ 89,462	\$ 12,498	16.2%	

0003-3-3520-3034-30-08-01-1-519001	93034011	519001	3520	2	3	TTE Student Act Leaders Sal	\$ 1,030	\$ 2,250	\$ -	\$ (2,250)	-100.0%	
						3520 Student Activity Total	\$ 1,030	\$ 2,250	\$ -	\$ (2,250)	-100.0%	
0003-3-4110-5201-90-08-03-0-511008	93067013	511008	4110		3	TTE Custodial Salary	\$ 139,470	\$ 141,007	\$ 137,745	\$ (3,261)	-2.3%	
0003-3-4110-5201-90-08-03-0-513000	93067013	513000	4110		3	TTE Custodial OT Salary	\$ 1,500	\$ 1,500	\$ 5,000	\$ 3,500	233.3%	snow removal
0003-3-4110-5201-90-08-03-0-512001	93067013	512001	4110	2	3	TTE Custodial Substitutes	\$ 2,000	\$ 3,000	\$ 4,080	\$ 1,080	36.0%	Subs for 30 days
0003-3-4110-5201-90-08-03-0-512000	93067013	512000	4110	2	3	TTE Custodial Summer Help	\$ 1,000	\$ 1,000	\$ 6,120	\$ 5,120	512.0%	360 hours
0003-3-4110-5201-90-08-03-0-519040	93067013	519040	4110		6	TTE Custodian Cloth Allic	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.0%	
0003-3-4110-5259-90-08-05-0-529000	93067015	529000	4110	2	4	TTE Rubbish Removal	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	0.0%	
0003-3-4110-5259-90-08-05-0-545000	93067015	545000	4110	2	5	TTE Custodial Supplies	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.0%	
						4110 Custodial Services	\$ 164,670	\$ 167,207	\$ 173,645	\$ 6,439	3.9%	
0003-3-4220-5239-90-08-05-0-524000	93090015	524000	4220	2	4	TTE Maintenance of Building	\$ 35,000	\$ 45,000	\$ 45,000	\$ -	0.0%	
0003-3-4210-5274-90-08-05-0-546000	93091015	546000	4210	2	5	TTE Maintenance of Grounds	\$ 3,000	\$ 10,000	\$ 10,000	\$ -	0.0%	
						4200 Maintenance Total	\$ 38,000	\$ 55,000	\$ 55,000	\$ -	0.0%	
0003-3-4120-5231-90-08-05-0-521200	93168035	521200	4120	2	5	TTE Heating Fuel	\$ 50,000	\$ 72,500	\$ 72,500	\$ -	0.0%	
						4120 Heating of Buildings	\$ 50,000	\$ 72,500	\$ 72,500	\$ -	0.0%	
0003-3-4130-5235-97-08-05-0-534000	93068015	534000	4130	2	4	TTE Communications	\$ 6,731	\$ 8,250	\$ 8,250	\$ -	0.0%	
0003-3-4130-5226-90-08-05-2-521000	93068010	521000	4130	2	5	TTE Electricity	\$ 32,669	\$ 42,000	\$ 50,000	\$ 8,000	19.0%	Rate increase and solar split
0003-3-4130-5235-97-08-05-0-523000	93068015	523000	4130	2	5	TTE Water & Sewer	\$ 6,180	\$ 6,500	\$ 6,500	\$ -	0.0%	
						4130 Utility Total	\$ 45,580	\$ 56,750	\$ 64,750	\$ 8,000	14.1%	
						TOTAL TOY TOWN	\$ 2,367,293	\$ 2,581,255	\$ 3,010,599	\$ 429,344	16.6%	

Last Year

TTE Supplies

MT

TTE Chromebook Wall Towers

MT

TTE Technology Software

MT

Memorial - FY24 Budget

Account Number	ORG	OBJ	Func	Loc	Obj	Description	FY2022	FY2023	FY2024	\$ CHANGE	% CHANGE	Notes
0003-3-2210-3061-40-08-01-0-511001	94061011	511001	2210	2	1	Administration	\$ 112,636	\$ 117,875	\$ 206,395	\$ 88,520	75.1%	
0003-3-2210-3061-30-08-01-0-511015	93061011	511015									#DIV/0!	Add Dean of students Acct # change? LOC
0003-3-2210-3061-40-08-02-0-511003	94061012	511003	2210	2	2	Sal: Clerical	\$ 53,790	\$ 50,346	\$ 56,209	\$ 5,862	11.6%	
0003-3-2210-3061-40-08-05-0-542000	94061015	542000	2210	2	5	MEM PRINCIPAL OFFICE SUPP	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%	
0003-3-2210-3061-40-08-06-0-573000	94061016	573000	2210	2	6	MEM PRINCIPAL MEMBERSHIP	\$ 625	\$ 625	\$ 625	\$ -	0.0%	
						2210 School Leadership - Building	\$ 169,051	\$ 170,846	\$ 265,228	\$ 94,382	55.2%	
Multiple			2305			Sal Classroom Reg Ed	\$ 1,490,739	\$ 1,394,986	\$ 1,984,104	\$ 589,118	42%	
Multiple			2305			Sal Classroom SPED	\$ -	\$ -	\$ 144,239	\$ 144,239	#DIV/0!	
						2305 Classroom Teachers	\$ 1,490,739	\$ 1,394,986	\$ 2,128,343	\$ 733,357	53%	
Multiple			2310			Sal Specialists Reg Ed	\$ -	\$ -	\$ 187,720	\$ 187,720	#DIV/0!	
Multiple			2310			Sal Specialists SPED	\$ 474,386	\$ 509,977	\$ 329,104	\$ (180,873)	-35%	
						2310 Specialist Teachers	\$ 474,386	\$ 509,977	\$ 516,824	\$ 6,847	1%	
Multiple			2320			Sal: Medical/Therapeutic			\$ 467,491	\$ 467,491	#DIV/0!	
						2320 Medical/Therapeutic	\$ -	\$ -	\$ 467,491	\$ 467,491	#DIV/0!	
0003-3-2325-3051-40-01-01-0-512000	94051011	512000	2300	2		MEM Substitutes	\$ 25,000	\$ 37,400	\$ 45,000	\$ 7,600	20.3%	
						2325 Substitute Teachers	\$ 25,000	\$ 37,400	\$ 45,000	\$ 7,600	20.3%	
Multiple			2300	2		Sal: Building Aides Reg Ed	\$ -	\$ -	\$ 27,595	\$ 27,595	#DIV/0!	
Multiple			2300	2		Sal: Building Aides SPED	\$ 107,724	\$ 134,992	\$ 237,473	\$ 102,481	76%	
						2330 Paras/Instructional Aides	\$ 107,724	\$ 134,992	\$ 265,068	\$ 130,076	96%	
0003-3-2340-3062-40-08-01-0-511004	94062011	511018	2340	2		MEM Library/Media Special	\$ 12,218	\$ 12,598	\$ -	\$ (12,598)	-100.0%	
						2340 Library/AV/Media	\$ 12,218	\$ 12,598	\$ -	\$ (12,598)	-100.0%	
0003-3-2430-3003-40-01-05-2-551000	94007040	551000	2430	5		MEM Education Supplies	\$ -	\$ 25,000	\$ 25,000	\$ -	0.0%	
						2430 General Classroom Supplies	\$ -	\$ 25,000	\$ 25,000	\$ -	0.0%	
0003-3-2451-3104-95-08-06-0-585000	94071016	585000	2451	X		MEM Instructional Hardwar	\$ 10,800	\$ 11,070	\$ 11,070	\$ -	0.0%	
						2455 Instructional Software	\$ 10,800	\$ 11,070	\$ 11,070	\$ -	0.0%	
0003-3-2455-3103-95-08-05-0-551200	94071025	551200	2455	X		MEM Instructional Software	\$ 25,693	\$ 33,996	\$ 21,976	\$ (12,020)	-35.4%	
						2455 Instructional Software	\$ 25,693	\$ 33,996	\$ 21,976	\$ (12,020)	-35.4%	
0003-3-2710-3063-40-01-01-0-511005	94063011	511005	2700	2		Sal: Guidance			\$ 62,713	\$ 62,713	#DIV/0!	
0003-3-2715-3063-40-01-01-0-511005	94063021	511005							\$ -	\$ -	#DIV/0!	
0003-3-2720-3070-40-01-05-0-552500	94070015	552500	2700	8		Mem Testing/Assessment	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0	
						2710 Guidance & Adjustment	\$ 1,500	\$ 1,500	\$ 64,213	\$ 62,713	4181%	
0003-3-3200-3064-40-08-01-0-511006	94064011	511006	3200			Mem Nurse Prof Salaries	\$ 83,431	\$ 85,866	\$ 60,622	\$ (25,244)	-29.4%	
0003-3-3200-3084-40-08-05-0-542000	94084015	542000	3200			Mem Nurse Office Suppli	\$ 200	\$ 200	\$ 200	\$ -	0.0%	
0003-3-3200-3064-40-08-05-0-550000	94084015	550000	3200	2		Mem Nurse Medical Supplie	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%	
0003-3-3200-3064-40-08-06-0-573000	94084016	573000	3200	2		Mem Nurse Membership	\$ 400	\$ 400	\$ 400	\$ -	0.0%	
						3200 Medical/Health Services	\$ 86,031	\$ 88,466	\$ 63,222	\$ (25,244)	-28.5%	
0003-3-3520-3034-40-08-01-1-519001	94034011	519001	3520	2	3	MEM Student Act Leaders S	\$ 1,030	\$ 2,250	\$ -	\$ (2,250)	-100.0%	
						3520 Student Activity Total	\$ 1,030	\$ 2,250	\$ -	\$ (2,250)	-100.0%	

0003-3-4110-5202-90-08-03-0-511008	94067013	511008	4110	3	MEM Custodial Salary	\$ 139,470	\$ 140,307	\$ 144,216	\$ 3,910	2.8%	
0003-3-4110-5202-90-08-03-0-513000	94067013	513000	4110	3	MEM Custodial OT Salary	\$ 1,500	\$ 1,500	\$ 5,000	\$ 3,500	233.3%	
0003-3-4110-5202-90-08-03-0-512001	94067013	512001	4110	2	3 MEM Custodial Substitutes	\$ 2,000	\$ 3,000	\$ 6,120	\$ 3,120	104.0%	Subs for 45 days
0003-3-4110-5202-90-08-03-0-512000	94067013	512000	4110	2	3 MEM Custodial Summer Help	\$ 1,000	\$ 1,000	\$ 6,120	\$ 5,120	512.0%	360 Hours
0003-3-4110-5202-90-08-03-0-519040	94067013	519040	4110	6	MEM Custodian Cloth Al	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.0%	
0003-3-4110-5260-90-08-05-0-529000	94067015	529000	4110	2	4 MEM Rubbish Removal	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	0.0%	
0003-3-4110-5260-90-08-05-0-545000	94067015	545000	4110	2	5 MEM Custodial Supplies	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.0%	
4110 Custodial Services						\$ 165,170	\$ 167,007	\$ 182,656	\$ 15,650	9.4%	

0003-3-4220-5240-90-08-05-0-524000	94090015	524000	4220	2	4 MEM Maintenance of Building	\$ 35,000	\$ 45,000	\$ 45,000	\$ -	0.0%	
0003-3-4210-5275-90-08-05-0-546000	94091015	546000	4210	2	5 MEM Maintenance of Grounds	\$ 1,500	\$ 5,000	\$ 5,000	\$ -	0.0%	
4200 Maintenance Total						\$ 36,500	\$ 50,000	\$ 50,000	\$ -	0.0%	

0003-3-4120-5232-90-08-05-0-521200	94168035	521200	4120	2	5 MEM Heating Fuel	\$ 40,000	\$ 80,000	\$ 85,000	\$ 5,000	6.3%	
4120 Heating of Buildings						\$ 40,000	\$ 80,000	\$ 85,000	\$ 5,000	6.3%	

0003-3-4130-5228-97-08-05-0-534000	94068015	534000	4130	2	4 MEM Communications	\$ 6,731	\$ 8,250	\$ 11,200	\$ 2,950	35.8%	
0003-3-4130-5227-90-08-05-2-521000	94068010	521000	4130	2	5 MEM Electricity	\$ 55,000	\$ 45,000	\$ 45,000	\$ -	0.0%	
0003-3-4130-5228-97-08-05-0-523000	94068015	523000	4130	2	5 MEM Water & Sewer	\$ 3,801	\$ 3,800	\$ 3,800	\$ -	0.0%	
4130 Utility Total						\$ 65,532	\$ 57,050	\$ 60,000	\$ 2,950	5.2%	

TOTAL MEMORIAL						\$ 2,711,374	\$ 2,777,139	\$ 4,251,092	\$ 1,473,953	53.1%	Remember that salary lines are not good indicators of percentage change between building reorganization and structuring the chart of account
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MURDOCK MIDDLE - FY24 Budget

Account Number	ORG	OBJ	Func	Loc	Obj	Description	FY2022	FY2023	FY2024	\$ CHANGE	% CHANGE	Notes
0003-3-2210-3061-25-08-01-0-511001	92061011	511001	2210	2		Administration	\$ 185,614	\$ 195,003	\$ 211,360	\$ 16,357	8.4%	
Need Dean acct #	92061011	511002	2210	2								
Need acct #	92061012	511003	2210	2		Sal: Clerical	\$ 55,290	\$ 57,009	\$ 61,371	\$ 4,361	7.7%	
0003-3-2210-3061-25-08-05-0-542000	92061015	542000	2210	2		MMS Principal Office Supply	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.0%	
0003-3-2210-3061-20-08-06-0-573000	92061016	573000	2210	2		MMS Principal Membership	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.0%	
2210 School Leadership - Building							\$ 245,104	\$ 256,212	\$ 276,931	\$ 20,718	8.1%	
Multiple			2305			Sal Classroom Reg Ed	\$ 1,071,711	\$ 1,281,603	\$ 1,605,236	\$ 323,633	25.3%	
Multiple			2305			Sal Classroom SPED	\$ 373,265	\$ 390,491	\$ 152,600	\$ (237,891)	-60.9%	
2305 Classroom Teachers							\$ 1,444,976	\$ 1,672,094	\$ 1,757,836	\$ 85,742	5.1%	
Multiple			2310			Sal Specialists Reg Ed	\$ -	\$ -	\$ 146,329	\$ 146,329	#DIV/0!	
Multiple			2310			Sal Specialists SPED	\$ -	\$ -	\$ 304,769	\$ 304,769	#DIV/0!	
2310 Specialist Teachers							\$ -	\$ -	\$ 451,098	\$ 451,098	#DIV/0!	
0003-3-2325-3051-20-01-01-0-512000	92051011	512000	2300	2		MMS Substitutes	\$ 25,000	\$ 37,400	\$ 42,000	\$ 4,600	12.3%	
2325 Substitute Teachers							\$ 25,000	\$ 37,400	\$ 42,000	\$ 4,600	12.3%	
Multiple			2300	2		Sal: Building Aides Reg Ed	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Multiple			2300	2		Sal: Building Aides SPED	\$ -	\$ 177,308	\$ 226,878	\$ 49,570	28.0%	
2330 Paras/Instructional Aides							\$ -	\$ 177,308	\$ 226,878	\$ 49,570	28.0%	
0003-3-2430-3007-25-01-05-2-551000	92007040	551000	2430	5		MMS Education Supplies	\$ -	\$ 25,000	\$ 32,000	\$ 7,000	28.0%	
2430 General Classroom Supplies							\$ -	\$ 25,000	\$ 32,000	\$ 7,000	28.0%	
0003-3-2451-3071-95-08-06-0-585000	92071016	585000	2451	X		MMS Instructional Hardware	\$ 10,800	\$ 11,225	\$ 11,225	\$ -	0.0%	
2455 Instructional Software							\$ 10,800	\$ 11,225	\$ 11,225	\$ -	0.0%	
0003-3-2455-3071-95-08-05-0-551200	92071025	551200	2455	X		MMS Instructional Software	\$ 21,017	\$ 18,567	\$ 21,332	\$ 2,765	14.9%	
2455 Instructional Software							\$ 21,017	\$ 18,567	\$ 21,332	\$ 2,765	14.9%	
0003-3-2710-3063-25-01-01-0-511005	92063011	511005	2700	2		Sal: Guidance	\$ 65,341	\$ 69,341	\$ 73,165	\$ 3,824	5.5%	
0003-3-2720-3070-20-01-05-0-552500	92070015	552500	2700	8		MMS Testing/Assessment	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%	
2710 Guidance & Adjustment							\$ 66,341	\$ 70,341	\$ 74,165	\$ 3,824	5.4%	
003-3-3200-3064-20-08-01-0-511006	92064011	511006	3200	2	3	MMS Prof. Nurse	\$ -	\$ -	\$ 62,713	\$ 62,713	#DIV/0!	Previously ESSER Funded
3200 Professional Nurse							\$ -	\$ -	\$ 62,713	\$ 62,713	#DIV/0!	
0003-3-3520-3034-20-08-01-0-512502	92034011	512502	3520	2	3	MMS Student Act Leaders S	\$ 3,811	\$ 3,925	\$ 4,023	\$ 98	2.5%	
3520 Student Activity Total							\$ 3,811	\$ 3,925	\$ 4,023	\$ 98	2.5%	
0003-3-4130-5234-97-08-05-0-534000	92068015	534000	4130	2	5	MMS Communications	\$ 6,246	\$ 8,250	\$ 9,600	\$ 1,350	16.4%	
4130 Utility Total							\$ 6,246	\$ 8,250	\$ 9,600	\$ 1,350	16.4%	
TOTAL MURDOCK MIDDLE							\$ 1,823,295	\$ 2,280,322	\$ 2,969,801	\$ 689,479	30.2%	Remember that salary lines are not good indicators of percentage change between building reorganization and structuring the chart of account

MURDOCK HIGH SCHOOL - FY24 Budget

Account Number	ORG	OBJ	Func	Loc	Obj	Description	FY2022	FY2023	FY2024	\$ CHANGE	% CHANGE	Notes
0003-3-2210-3061-15-08-01-0-511001	91061011	511001	2200	2	1	Principal Salary	\$ 110,000	\$ 120,000	\$ 123,600	\$ 3,600	3.0%	
0003-3-1420-3074-82-08-02-0-511011	98074022	511011	2200	2		Dir of Murdock Academy	\$ 80,285	\$ 93,274	\$ 97,068	\$ 3,794	4.1%	Consider Function Code?
0003-3-2210-3061-15-08-01-0-511002	91061011	511002	2200	2	1	Assist. Principal Salary	\$ 90,000	\$ 92,250	\$ 95,481	\$ 3,231	3.5%	
0003-3-2210-3061-25-08-02-0-511003	92061012	511003	2200	2	2	Sal: Clerical	\$ 50,493	\$ 54,258	\$ 61,371	\$ 7,113	13.1%	
0003-3-2210-3061-15-08-05-0-542000	91061015	542000	2200	2	5	Supplies: Office	\$ 2,173	\$ 2,250	\$ 2,250	\$ -	0.0%	
0003-3-2210-3061-15-08-06-0-573000	91061016	573000	2200	2	6	Principal Memberships	\$ 6,739	\$ 6,850	\$ 7,000	\$ 150	2.2%	
						2210 School Leadership - Building	\$ 339,690	\$ 368,882	\$ 386,770	\$ 17,888	4.8%	
Multiple			2305			Sal Classroom Reg Ed	\$ 2,048,167	\$ 1,540,888	\$ 1,487,511	\$ (53,377)	-3.5%	
Multiple			2305			Sal Classroom SPED	\$ -	\$ -	\$ 81,526	\$ 81,526	#DIV/0!	
						2305 Classroom Teachers	\$ 2,048,167	\$ 1,540,888	\$ 1,569,037	\$ 28,149	1.8%	
Multiple			2310			Sal Specialists Reg Ed	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Multiple			2310			Sal Specialists SPED	\$ 307,924	\$ 307,413	\$ 254,440	\$ (52,973)	-17.2%	
						2310 Specialist Teachers	\$ 307,924	\$ 307,413	\$ 254,440	\$ (52,973)	-17.2%	
0003-3-2325-3051-15-01-01-0-512000	91051011	512000	2300	2		MHS Substitute Teacher	\$ 32,500	\$ 44,900	\$ 44,900	\$ -	0.0%	
						2325 Substitute Teachers	\$ 32,500	\$ 44,900	\$ 44,900	\$ -	0.0%	
Multiple			2300	2		Sal: Building Aides Reg Ed	\$ -	\$ -	\$ 88,798	\$ 88,798	#DIV/0!	
Multiple			2300	2		Sal: Building Aides SPED	\$ -	\$ 115,139	\$ 156,472	\$ 41,333	35.9%	
						2330 Parat/Instructional Aides	\$ -	\$ 115,139	\$ 245,270	\$ 130,131	113.0%	
0003-3-2340-3062-20-08-01-0-511004	92062011	511004	2340	2	1	MMHS Library/Media Specia	\$ 77,221	\$ 79,538	\$ 81,526	\$ 1,988	2.5%	
0003-3-2415-3062-20-08-05-0-552000	92062025	552000	2415	2	5	MMHS Library Instructional	\$ 5,200	\$ 5,200	\$ 5,200	\$ -	0.0%	
						2340/2415 Library/AV/Media	\$ 82,421	\$ 84,738	\$ 86,726	\$ 1,988	2.3%	
0003-3-2430-3009-15-00-15-0-551000	MT		2430	5		MHS Education Supplies	\$ -	\$ 30,000	\$ 30,000	\$ -	0.0%	
						2430 General Classroom Supplies	\$ -	\$ 10,000	\$ 30,000	\$ -	0.0%	
0003-3-2451-3071-15-08-06-0-585000	91071016	585000	2451	X		MHS Instructional Hardware	\$ 11,225	\$ 11,225	\$ 11,225	\$ -	0.0%	
						2455 Instructional Hardware	\$ 11,225	\$ 11,225	\$ 11,225	\$ -	0.0%	
0003-3-2455-3071-15-08-05-0-551200	91071025	551200	2455	X		MHS Instructional Software	\$ 33,466	\$ 24,377	\$ 50,394	\$ 26,017	106.7%	Portion previously covered under ESSER
						2455 Instructional Software	\$ 33,466	\$ 24,377	\$ 50,394	\$ 26,017	106.7%	
0003-3-2710-3063-20-01-01-0-511005	91070015	552500	2700	2		Sal: Guidance	\$ 88,621	\$ 91,235	\$ 169,483	\$ 78,248	85.8%	
0003-3-2710-3063-20-01-01-0-512002	92063011	511005				Summer Hrs	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%	
0003-3-2720-3070-15-01-00-0-552500	92063011	512002	2700	8		MHS Testing/Assessment	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%	
						2710 Guidance & Adjustment	\$ 92,121	\$ 94,735	\$ 172,983	\$ 78,248	82.6%	
0003-3-3200-3064-20-08-01-0-511006	92064011	511006	3200			MMHS Nurse Prof Salaries	\$ 69,301	\$ 73,419	\$ 77,345	\$ 3,926	5.3%	
0003-3-3200-3064-20-08-05-0-542000	92064015	542000	3200			MMHS Nurse Office Sup	\$ 61	\$ 75	\$ 75	\$ -	0.0%	
0003-3-3200-3064-20-08-05-0-550000	92064015	550000	3200	2		MMHS Nurse Medical Suppl	\$ 2,694	\$ 2,700	\$ 2,700	\$ -	0.0%	
0003-3-3200-3064-20-08-08-0-573000	92064016	573000	3200	2		MMHS Nurse Membership	\$ 275	\$ 275	\$ -	\$ -	0.0%	
						3200 Medical/Health Services	\$ 72,331	\$ 76,469	\$ 80,395	\$ 3,926	5.1%	
0003-3-3510-3066-21-08-01-0-512500	92066011	512500	3510		3	MMHS Athletic Director Stip	\$ -	\$ 15,000	\$ 15,000	\$ -	0.0%	
0003-3-3510-3066-21-08-01-0-519002	92066011	519002	3510		3	MMHS Athletic Coach Stipen	\$ 92,716	\$ 99,684	\$ 108,845	\$ 9,161	9.2%	
0003-3-3510-3066-21-08-02-0-519001	92066012	519001	3510		2	MMHS Athletic P/T Sec	\$ -	\$ 2,650	\$ 2,785	\$ 135	5.1%	

