GROTON-DUNSTABLE REGIONAL SCHOOL DISTRICT

Superintendent's Proposed Budget FY26



Photo credit: Jill Jarvis

Dr. Geoff Bruno, Superintendent of Schools

GDRSD
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Executive Summary

The Groton-Dunstable Regional School District is responsible for preparing the annual operating budget in accordance with School Committee guidance, state policies and guidelines, and the major goals and objectives of the organization. The budget will be certified by a vote of the School Committee vote in March 2025, however this may not be the final budget as funding in both towns is yet to be determined.

Organizational Component

School Committee Members

Lacey McCabe, Chair
Yasmeen Cheema, Vice-Chair
Catherine Awa, Secretary
Christina Andriole
Rohit Bhasin
Rosanna Casavecchia
Fay Raynor

District Administrators

Dr. Geoff Bruno, Superintendent of Schools
Kristin DeFranscico, Assistant Superintendent of Schools
Sherry Kersey, Director of Business and Finance
Jill Greene, Director of Pupil Personnel Services
Luke Callahan, Director of Technology, Information, and Media Relations
Justin Williams, Director of Human Resources
John Robichaud, Director of Building and Grounds
Megan Mastroianni, Director of Extended Day and Community Services
Mark Shaw, Director of Food Services

Goals and Objectives

The Groton-Dunstable Regional School District has seven overarching goals for 2025-2026 to align with the District Improvement Plan:

Budget Funding:

The Committee will review the current state of the District Budget, last year's cuts and how funding the budget bleow the FY24 level has impacted this year's (FY25) District operations. The Committee will review the projections for the upcoming fiscal year (FY26) and how it is expected, should the communities not level fund the budget, continued budget cuts will be required and what areas those budgt cuts will impact. The Committee will look at a minimum the following budget snapshots: a) balanced budget b) level funding and a c) budget that captures what the district needs to support it's students, meet all required standards and accountability goals and support all capital and operational needs.

Sports Fee and Family Cap:

The Committee will review the current sports fees imposed upon District families including the family cap and review data regarding the imposed fee impact on student participation this year versus last in the District sports programs. The Committee will preview a 5-year look ahead schedule to determine what future sports fees and family caps are proposed to be should level service funding not be provided by the communities to The District.

Kindergarten Fees:

The Committee will review the current state of kindergarten fees and the impact of reducing the kindergarten fees over the next three years per the SC guidance. The Committee will review the impact a reduction in kindergarten fees will have on the budget should level service funding not be provided by the communities to the district and provide a draft schedule of fees fo the next three years.

Note: This guidance was amended at the February 5, 2025 school committee meeting to delay implementation one more year.

5-Year Capital Plan – Facilities Assessment:

Per guidance from the School Committee, the Business Manager is seeking proposals from firms to complete a facility assessment of the facilites and grounds within the entire District. This Committee will be responsible for determining a schedule for deliverables and determine expectations of information to be provided as part of those assessments. Once the assessments are complete, the committee will review the assessments to determine, in conjunction with guildance from the Business Manager, a 5-year Capital Plan for Maintenance and Improvements to Disrict facilities to include estimated cost and funding via the budget or grants. Within the 5-year Capital plan, the

District needs to indicate a commitment to sustainable practices and identify grants and funding relative to sustainable upgrades and practices as was the commitment made by the school committee.

Operational Audit:

Per conversations with the community and per the guidance of the School Committee, the District will be securing a firm to complete an operational audit of district operations. This Committee will confirm a schedule for deliverables and work with the Business Manager in order to review the expectations of the audit and review a draft of the report before it goes to the full School Committee and to the commumity for review. This Committee will also be responsible for preemptively addressing potential solutions to any deficiencies identified in the draft report working in collaboration with the Business Manager in advance of the draft being presented to the School Committee and to the community for review.

Groton-Dunstable Regional School District Regional Agreement:

Per the guidance of the School Committee, the District has been asked to hire a consultant in order to guide the community through a revision of the regional agreement in order to study potential funding mechanisms, the impact (time and money) if dissolution should be brought up by either town in the future, and all othe options for an equitable and agreeable update to the regional agreement. This Committee will not be entirely responsible for crafting of a new regional agreement but will be one voice of many, established in order to provide feedback and input into the final draft, presented to the School Committee for approval.

Excess and Deficiency Fund:

This Committee will discuss the current use of Excess and Deficiency as part of the upcoming budget formulation and confirm future use relative to past School Committee guidance and policy as well as the current lack of level service funding from the community.

Budget Process and Timeline

The district budget is developed collaboratively with input from multiple stakeholders including the Groton-Dunstable Educators Association, the Superintendent's Advisory Council, parents, and community members. The Central Office team, building administrators, curriculum leaders, the finance team, the Budget and Finance sub-

committee, and the school committee collaborated efficiently and effectively to develop this budget. The budget timeline is below.

Table 1: Budget Timeline

School Committee meets with towns to discuss Capital/Tech Funding	Ongoing
Town Manager's & Town Administrator's Working Group	August 28
Budget Guidance and Budget Timeline Discussion	September 25
Budget preparation packet sent to all administrators	October 16
Joint School Committee Meeting with Town Officials from Groton & Dunstable. Preliminary budget numbers are presented and discussed by all three parties	October 23
Budget requests submitted to the Central Office	October 28
Budget outlook presented to Principals	October 29
Town Manager's & Town Administrator's Working Group	December 5
Budget Guidance Amended – Use E & D, less FDK	December 13
Tentative budget placeholder provided to towns based on new guidance & enrollment data	December 13
Governor's FY26 budget released with first look at Chapter 70 and other state funding	January 22
Dunstable budget presentation to Select Board attended by School Administration & School Committee Chair	January 29
Groton budget presentation to Select Board and Finance Committee, School Committee in attendance	February 3
Budget Guidance regarding Full Day Kindergarten revised. Public Forum on budget during School Committee meeting	February 5
Public Hearing Published in The Groton Herald	February 14

Superintendent's budget available www.gdrsd.org	February 12
Groton Budget Review Meeting	February 22
Groton Select Board meeting with Senator Cronin, Rep. Scarsdale and Rep Sena to discuss state funding (Tentative)	February 24
School District meeting with Groton Finance Committee	February 25
Public Hearing and budget deliberations by School Committee	February 26
Budget forum during Florence Roche open house	March 1
Budget adoption and certification by School Committee	March 12
Various budget forums, Tri-Comm meetings to discuss operational overrides as requested	March 12 – May 20
School assessment voted on at Town Meetings (tentative date)	April 28-Groton May 12-Dunstable
Ballot votes for Prop 2 ½ override funding (tentative date)	May 20

FY26 Budget Focus on Preservation of Level Services

The goals of the school committee and administration for the budget year continues to be based on responding to anticipated staff and student needs. Budget reductions in FY24 and FY25 resulted in personnel reductions across all job classifications. This has led to increased class sizes, reduced class offerings and reduced staff and student support. Existing staff are now tackling not only their own responsibilities, but absorbing some additional duties previously performed by a position that was reduced. It will be programmatically devastating to experience another fiscal year that could potentially reduce more staff and support services.

Allocation of Human and Fiscal Resources to Achieve Goals and Objectives

The following educational priorities, aligned to district goals, have shaped the creation of this budget:

- Administration will provide feedback on how the personnel budget cuts that took place in the current fiscal year have impacted student learning, health and safety. This budget contains recommendations to restore one (1) guidance

position and one (1) nursing position for FY26 as a result of monitoring what is in the best interest of students.

- The use of $400,000 in Excess and Deficiency Funds in order to reduce the assessments to both towns. This is a decrease from $500,000 appropriated for the current fiscal year, which is a district goal to wean off of using one time revenue sources for operating expenses.
- The School District is committed to educating the town governments and citizens about state funding to the school district (Chapter 70) and how the hold harmless status of Groton-Dunstable has put the financial burden of funding support on the backs of the towns for decades. This is what pushes the need for an operational override now and in the foreseeable future.
- The school district and towns will engage in a Regional Agreement Review as is required every 5 years. The document will be updated as needed as well as spend specific review time with alternative methods of calculating the assessments to both towns.
- The Town of Groton gifted the school district $619,000 as a one time gift for the fiscal year 2024-2025. This was from available town funds that the school distict could not access through the current assessment method in the regional agreement. The Town of Groton specified that these funds could only be used for one time expenses, not reoccuring expense and that an operational audit be done to identify any further efficiencies that could save operational expenses. The district will explore the number of Administrators relative to the size and need of the district, the staffing for student support services and building use.
- The capital requests for FY26 address only technology leases and upcoming purchases. The school district is asking less of the towns in other areas in the hopes that more resources can be put toward funding the operating assessments in both towns.
- A long term capital planning document needs to be developed. The school district has contracted with Leftfield, LLC to assess the mechanical, electrical and plumbing (MEP) systems in all the buildings and provide reports on repairs and recommended replacements as well as timelines as to when these repairs should happen. The school district is also interested in procuring services for an architectual firm to provide assessment reports on building envelope of each district building.
- Maintain and evaluate transportation, food service and custodial efficiencies that began in FY 19 and FY 20 to ensure they remain fiscally prudent.

Financial Component

Summary of Revenues and Expenditures for all Funds

The proposed total budget for the Groton-Dunstable Regional School District is $57,250,421. The proposed FY 2026 budget provides the resources to support and maintain the educational programs of our strong school district.

Table 2: Total Budget

Total Revenue	$57,579,946.00	
Total Expenditure	$57,250,421.00	
Revenue By Fund		
General Fund	$51,207,583.00	88.93%
Town ARPA Gifts	$0.00	0.00%
Grant Funds	$798,113.00	1.39%
Revolving Funds	$5,212,000.00	9.05%
Capital Fund	$362,250.00	0.63%

Significant Financial and Demographic Changes

There are a number of significant cost factors which have influenced the FY26 budget.

The recommended budget is a level service budget. The general fund operating budget increased by 6.95% . Early indicators point toward health insurance renewal trending toward a 5% increase. Electricity costs continue to escalate. Out of District tuition costs continue to increase as well. Fortunately, a surplus in prior year Circuit Breaker funds will help defray the cost and reduce town assessments.

It is important to note that the district hired additional staff in FY22 to support students such as Reading and Math Specialists, Social Worker, Student Services Team Leader and Integrated Preschool staff. All of these positions were funded with district COVID relief Funds and ARPA funds shared by the Towns. These positions were added to the General Fund, however severe budget cuts over the last couple of fiscal years have eliminated/reduced most of them.

The total revenue are estimated to be greater than the estimated expenses as Administration is recommending rebuilding positive fund balances in School Choice, Circuit Breaker and Full Day Kindergarten to reduce expenses to the General Fund.

Informational Component

Student Enrollment Trends

The District continues to monitor the enrollment at Groton-Dunstable Regional School District. This year has seen an increase in enrollment, particularly at the preschool and elementary level. Enrollment at the high school continues to decline. The percentage of students from Dunstable and Groton remained fairly equal to the prior year. This is an important observation as operating, debt and capital assessments are calculated based on a 5-year rolling average of enrollment in each member town.

Table 3: District Enrollment Trends

Enrollment	District	HS	MS	ES	PK
FY26	2300	659	739	825	77
FY25	2305	689	713	828	75
FY24	2351	680	723	854	94
FY23	2315	704	715	827	69
FY22	2271	723	708	803	37
FY21	2334	711	750	815	58
FY20	2378	751	723	846	58
FY19	2393	774	753	803	63
FY18	2382	786	774	758	64
FY17	2426	816	773	781	56
FY16	2522	835	817	817	53

Personnel Resource Changes

The table below will highlight personnel resources changes from FY25 actual to FY26. This represents level services with no recommended additional staff. This incorporates all funding sources including town assessments, state funding, local funding, grants and revolving accounts

Table 4: Personnel Changes FY25-26

	FY 2024	FY 2025	FY 2026
	Actual	Actual	Budget
Central Office	15.1	15.1	15.1
School Administrators	8.0	8.0	8.0
Team Chairs	7.0	5.0	5.0
Teachers - Unit A	206.0	193.6	193.6
Guidance - Unit A	19.0	14.0	15.0
Nurse - Unit A	7.6	5.9	6.9
Paraprofessionals - Unit D	81.7	79.8	80.7
Administrative Assistants	11.1	10.5	9.5
Food Service	5.0	3.0	3.0
Maintenance	6.0	6.0	6.0
Support Staff Non Union	10.6	10.2	10.2
Total	377.1	351.1	353.1

Central Office – Directors, Asst. Directors, District Coordinators
School Administrators – Principals & Assistant Principals
Team Chairs – Team Chairs
Teachers (Unit A) – Teachers, Speech, Specialists, Librarians
Guidance (Unit A) – Guidance, BCBA, Psych Service
Nurses (Unit A) - Nurses
Paraprofessionals (Unit D) – Paraprofessionals, Lunch Aides, Building Subs
Administrative Assistants – School Admin Asst, Pupil Svc Admin Asst.
Food Service – Cafeteria Workers (new hires belong to contractor)
Maintenance – Maintenance
Support Staff (Non Union) – Business Office, Technology, Confidential Admin Asst.

Organizational Section

District Overview

Groton-Dunstable Regional School District (GDRSD), which serves the towns of Groton and Dunstable, was established in 1967 and has an enrollment of 2,300 students at six schools, PK-12.

The schools are Groton-Dunstable Regional High School, Marion Stoddart Middle School, Groton-Dunstable Regional Middle School North, Florence Roche Elementary, Swallow Union Elementary Schools, and the Boutwell Early Childhood Center.



Mission Statement

The Groton-Dunstable Regional School District, in cooperation with the parents and the community, is committed to providing the best possible education for each student. It is our responsibility to promote in each child a spirit of inquiry and to instill a self-sustaining desire for continuous growth and service to self, family and community.

Vision Statement

Guiding students to learn today, lead tomorrow, and reach the world.

- Embrace a growth mindset. In our District, talents and abilities develop through effort, purposeful teaching, and persistence. Our students become curious, engaged learners ready to become positive contributors to local and global communities.

- Eliminate inequities for all students. Our students are an active part of the design and delivery of their own education so they become self-directed, creative problem solvers. Our universally designed, tiered instructional model meets the needs of all students, is based on a comprehensive standards-based curriculum and assessed by authentic tasks.

- Broaden the meaning of success. We have an expansive definition of student success that encompasses academic achievement, integrated arts, athletics, as well as social, emotional, and behavioral learning.

- Create environments for innovation. Our schools provide interactive, inclusive environments that enhance student success through design, technology, creative spaces, and collaboration.

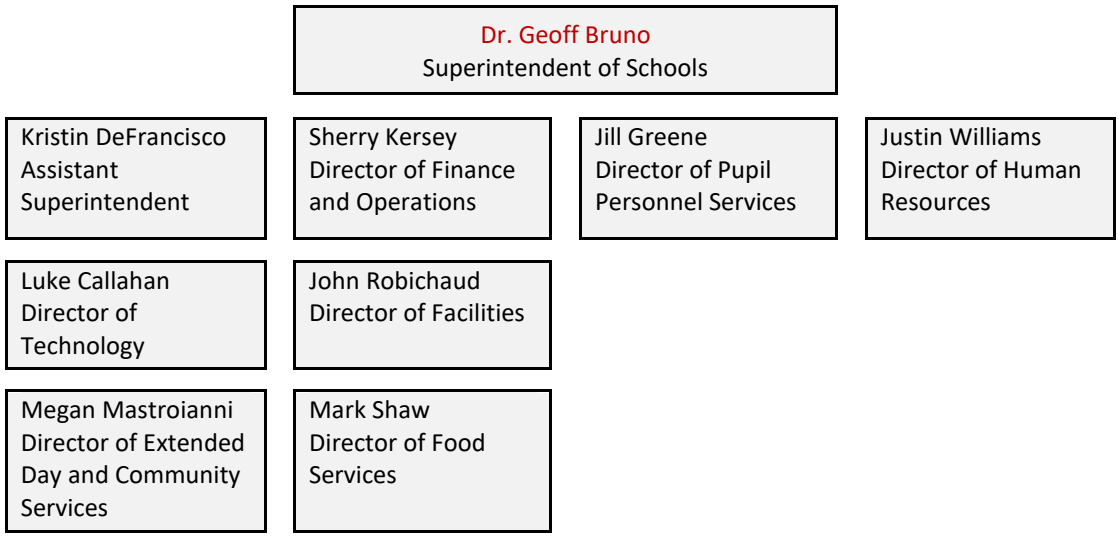
Governance Structure

The School Committee's primary responsibility is to establish those purposes, programs, and procedures that will best produce the educational achievement needed by our students. The Committee is charged with accomplishing this while also being responsible for wise management of resources available to the school system. The Committee must fulfill these responsibilities by functioning primarily as a legislative body to formulate and adopt policy, by selecting an executive officer to implement policy, and by evaluating the results. It must carry out its functions openly, while seeking the comments of public, students, and staff in its decision-making processes.

School Committee Members

Lacey McCabe, Chair
Yasmeen Cheema, Vice-Chair
Catherine Awa, Secretary
Christina Andriole
Rohit Bhasin
Rosanna Casavecchia
Fay Raynor

District Administration Organizational Chart



School Committee FY26 Budget Goals

The expectation is that the budget will include and adhere to the following guiding standards:

1. Support student services and district goals while exploring and providing evidence of opportunities for reallocation, reorganization, and increased efficiency.
2. Provide relevant data to support all budget requests.
3. Provide a balance summary and recommendation for any use or transfer of reserve funds when formulating the FY26 budget in accordance with the GDRSC financial policies.
4. Provide budget and capital requests within 5-year operating budget projections to both towns. Extend the projections for one year. Deviating from

projections will require data justification identifying the unforeseen expense incurred creating additional growth beyond projections.

5. For the District's FY26 and Technology expenses:
    - Capital & Technology Budget are not to be included in the District's Operating Budget.
    - A separate District Capital and Technology Budget will be prepared that includes descriptions of projects and other relevant details for any projects funded in FY26.
    - 5-year Capital and Technology Budget projections, based on the approved Capital and Technology plans, should also be included in the FY26 Budget Booklet to enable Groton and Dunstable town residents to review and plan for future capital and technology expenses.
6. Provide a summary of professional and nonprofessional FTE increase/decrease from the FY25 budget to the FY26 budget with data-driven justification for the change.
7. Explore adjusting the 5-year budget projections to include incremental amounts of scheduled uses of Excess & Defiency Funds to help decrease assessments to member towns over the next five years.
8. Submit applications to the Community Preservation Committees in either town for any FY26 capital expenses that would be considered an eligible project, including projects involving historic buildings and or recreational facilities.
9. Provide adequate funding for maintenance staff, services, and supplies guided by the District's maintenance plan to address the needs of our buildings and grounds.
10. Include OPEB funding in the FY26 budget and in the 5 year projections. Recommend funding strategies and levels after discussion with municipalities.
11. Identify operating costs associated with the new Florence Roche Building at the end of the 2025-2026 school year.
12. Model a few scenarios where Kindergarten tuition can be reduced in one year or over a period of multiple years. Also, identify any issues of inequity with the tuition.
13. Identify the costs associated with altering the school start times related to transportation and other issues.
14. Evaluate the costs of expanding recess at grades 5-8.
15. Seek out grant funding wherever possible.

Budget Policies and Regulations

Regional Agreement Regulations

A. Tentative Maintenance and Operating Budget: At the opening of each academic year and using, exclusively, the line items and associated definitions described in the Chart of Accounts, as amended, established and maintained by the Massachusetts Department of Elementary and Secondary Education, the Committee shall as promptly as practicable proceed with the preparation of a tentative operating and maintenance budget for the ensuing fiscal year, including therein provision for any installment of principal or interest to become due in such fiscal year on any bonds, notes or other obligations of the District and any other capital costs to be apportioned to the member towns in such fiscal year. The budget process will adhere to all legal requirements. The proposed budget will be posted on the District website and a copy will be available in each town hall and public library. All necessary postings will occur as will a public hearing.

B. Final Maintenance and Operating Budget: Following the public hearing on the tentative budget, the Committee may make any such modifications to its tentative budget as it may deem necessary or desirable and adopt an annual maintenance and operating budget for the ensuing fiscal year not later than forty-five days prior to the earliest date on which the business session of the annual town meeting in any member town meeting is to be held, but in no event, later than March 31, provided that said budget need not be adopted earlier than February 1. Said annual maintenance and operating budget shall include debt and interest and any other capital costs as separate items, and the said Committee shall apportion the amounts necessary to be raised in order to meet the said budget in accordance with the provisions of subsections IV (D) and IV (E). The amounts so apportioned to each member town shall be certified by the District Treasurer to the treasurers of the member towns within thirty days from the date on which the annual maintenance and operating budget is adopted by the Committee, and each town shall call a vote, at the next annual town meeting, whether or not to appropriate the amounts so certified to it. The District budget, as adopted by two-thirds (2/3) of the Committee, shall require the approval of both of the local member municipalities. If a budget is not approved by the member towns, the District shall follow the process to approve a final budget as stated in MGL Chapter 71, Section 16B, as amended.

C. Annual Report: The Committee shall submit to each member town no later than November 1 of each year an annual report containing a detailed financial statement for the prior fiscal year, and a statement showing the method by which each member town's proportionate share of the capital and operating costs of the District was computed, together with such additional information relative to the operation of the Regional District Schools as deemed necessary and appropriate by the Committee or as may be requested in writing and submitted to the Committee by the Board of Selectmen from any member town.

Relevant School Committee Budget Policies

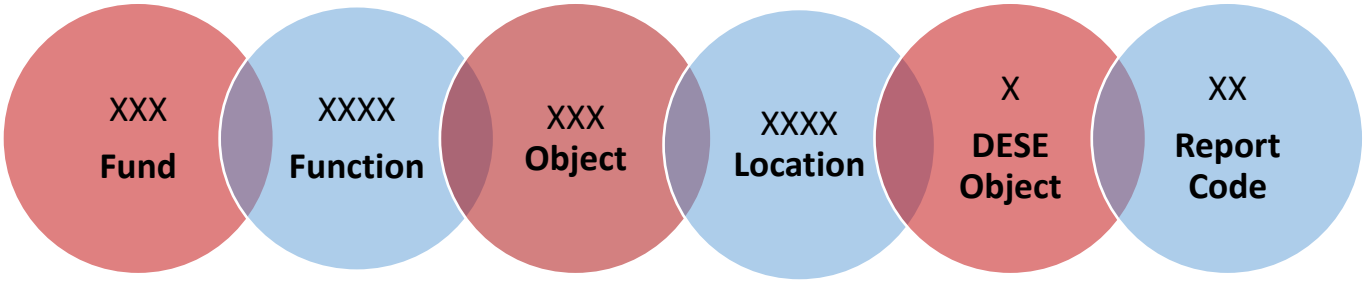
- DB: Budget - Apportionment of Expenses
- DBC: Budget Deadlines and Schedules
- DBD: Budget Planning
- DBG: Budget Adoption Procedures
- DBJ: Budget Transfer Authority

District Account Structure

GDRSD account code structure is set to comply with the Department of Elementary and Secondary Education (DESE) requirements. By establishing a code structure, it makes possible for us to align our revenues and expenditures with the DESE end of year report.

We work with InfiniteVisions software, which allows us to have 17 numbers for our general ledger accounts.

The numbers are set in the following format: XXX.XXXX.XXX.XXXX.X.XX



FUND
010: General Fund
2XX/3XX:Grants
4XX: Revolv./Gifts
6XX: Capital Proj.
8XX: Scholarships/Student Activities

FUNCTION
1000: Administration
2000: Instructional Services
3000: Pupil Services
4000: Maintenance
5000: Fixed Charges
6000: N/A for School District
7000: Fixed Assets
8000: Debt Retirement & Service
9000: Programs with Other Districts
*

OBJECT
XXX: Describe Detail of Function Example:178Nurses Salaries

LOCATION
0100: School Committee
0200: Central Office
0300: Curriculum
0400: School Services
0500: Maintenance
0700: High School
0900: Middle School
1000: Florence Roche
1200: Swallow Union
1500: ECC
1600: PTYC
9XXX: Grants

DESE OBJECT
0: District Wide
1: Salaries Professional
2: Salaries Secretarial/Clerical
3: Salaries Other
4: Contracted Services
5: Supplies and Materials
6: Other Expenditures

REPORT CODE
00: District Wide
01: Fall
02: Winter
03: Spring
10: Salary
15: Salary-SPED
20: Payroll
25: Payroll-SPED
30: Expense
35: Expense-SPED
40: Building

* A quick way to think about the function is that everything starting with **"2"** will be instructional. Everything else is non-instructional

Department of Elementary and Secondary Education Chart of Accounts

- See Appendix B for a complete listing of the Department of Elementary and Secondary Education Function codes and their uses.

Budget Development Process

Accounting Practices

The district follows the generally accepted accounting principles (GAAP) for local government authorities put forth by the Governmental Accounting Standards Board (GASB) in article 34. Additionally, the District maintains compliance with requirement from the Department of Elementary and Secondary Education to produce a budget and operations summary annually through the end of year report. The end of year report will verify compliance with required net school spending, and minimum local contributions from each of the District's member communities.

Finally, the District undergoes an extensive audit process annually. The process examines financial operations, payroll, purchasing and financial reporting.

Budget Process and Timeline

The District budget is developed collaboratively with input from multiple stakeholders including the Groton-Dunstable Educators Association, the Superintendent's Advisory Council, parents, and community members. The Central Office team, building administrators, curriculum leaders, the finance team, the Budget and Finance sub-committee, and the school committee collaborated efficiently and effectively to develop this budget. See district budget timeline in **Table 1: Budget Timeline**.

Financial Section

Revenue Sources and Expenditure Categories

This high level overview of the revenue illustrates the budget by fund. We separate our budget into five different funds. The school district has examined all revenue sources and expenses to produce a budget that maximizes all of our revenue not just that from our member districts. In some instances there is a recognition that the district had accumulated balances beyond what would fall in the general guidelines for an appropriate balance and in these instances expenditure has been planned higher than revenue, which will help to bring these balances to be in line with guidelines for appropriate balances

000-General fund: This is the operating budget funded by State Revenue, Assessment and Receipts.

200-Federal and State Grants: These funds support the general fund by picking up salaries, professional development, and supplies costs that would have to be charged to the general fund and assessment if the grants were not present.

300-Competitive Grants: This fund has significant fluctuation and is difficult to budget because from year to year we never know which grants will be available and which we will be awarded. This makes up a very small portion of the budget overall but will aid the district in adding new programs or funding initiatives that are not recurring.

400-Revolving accounts: These accounts are where fees and programs specific revenue are collected and expended. Examples are Athletics, Food Service, and Extended Day

600-Capital/Technology Fund: in previous budget cycles capital and technology expenses were included in the general fund/operating budget. Per the school committee guidance in an effort to make a more transparent budget we have moved these expenses to their fund so that increases and decreases are separate from operating budgets.

Table 5: Total Revenues by Fund

Account	Description	FY2022 Actuals	FY2023 Actuals	FY2024 Budget	FY2025 Budget	FY2026 Budget	% Total
000.0000.000.0000.0.00	General Fund	$45,479,471.76	$45,673,285.28	$47,910,948.00	$48,318,085.00	$51,207,583.00	88.93%
200.0000.000.0000.0.00	Grants State and Federal	$932,353.23	$673,869.81	$776,820.00	$839,924.00	$798,113.00	1.39%
300.0000.000.0000.0.00	Town Gifts	$776,670.00	$684,485.77	$53,484.00	$0.00	$0.00	0.00%
300.0000.000.0000.0.00	Grants Other	$483,983.33	$0.00	$0.00	$0.00	$0.00	0.00%
400.0000.000.0000.0.00	Revolving Accounts	$4,264,042.37	$4,535,316.40	$4,091,750.00	$5,038,250.00	$5,212,000.00	9.05%
600.0000.000.0000.0.00	Capital	$293,074.00	$766,000.00	$1,030,538.00	$382,500.00	$362,250.00	0.63%
Total		**$47,447,501.62**	**$52,332,957.26**	**$53,863,540.00**	**$54,578,759.00**	**$57,579,946.00**	**100.00%**

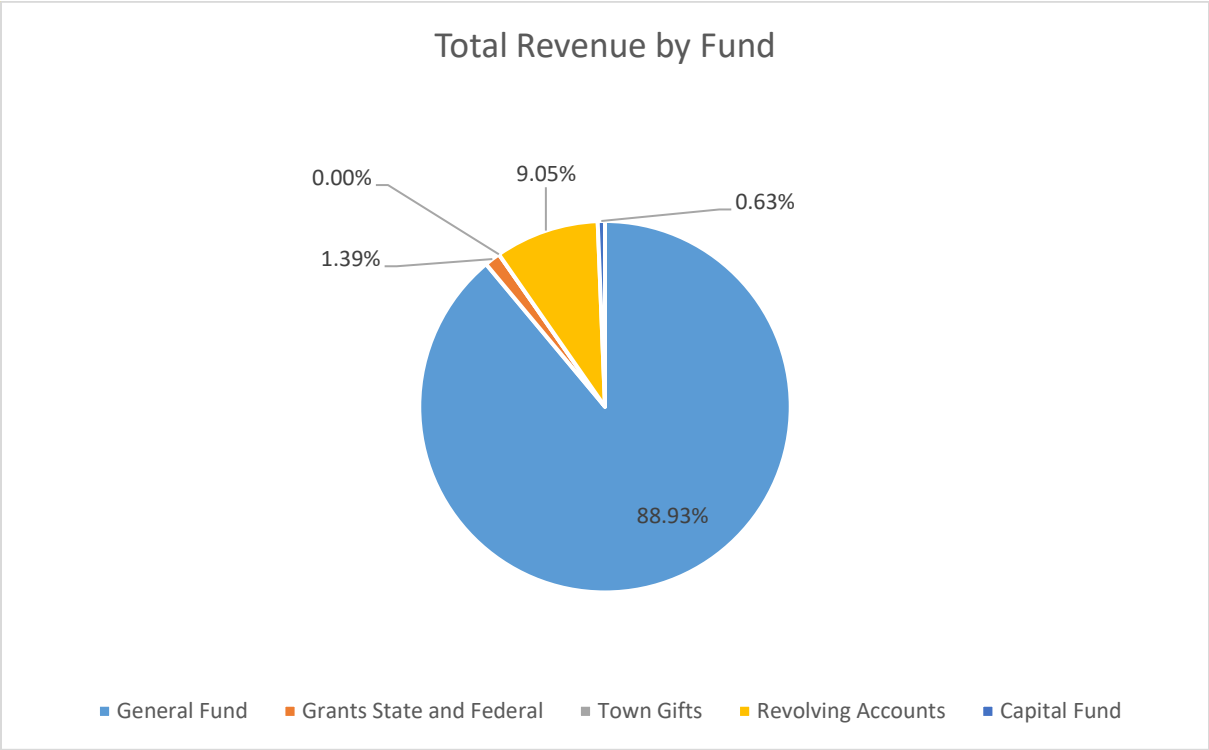


Figure 1: Total Revenue by Fund

Despite the districts best efforts to seek additional revenue streams the majority of our funding comes from the general fund. The general fund is primarily composed of the chapter 70 state education funding and assessment to our member towns. Revolving accounts have recovered from the pandemic reductions we experienced between FY21 to FY23. Universal Free Lunch has substantially increased the Food Service Revolving Fund, while Full Day Kindergarten fees are desired to be phased out, it is unlikely if state funding does not improve.

Table 6: Total Expenditures by Object

Object Code	Description	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Budget	FY26 Budget	% of Budget
0	District Wide	$11,184,829.51	$10,233,039.76	$11,051,869.14	$11,444,293.00	$11,396,207.00	19.91%
1	Salaries Professional	$21,333,088.68	$21,499,850.90	$24,585,452.95	$23,563,073.00	$25,248,498.00	44.10%
2	Salaries Secretarial And Clerical	$853,270.93	$88,402.77	$938,218.58	$893,040.00	$878,341.00	1.53%
3	Salaries Other	$2,411,857.43	$2,670,986.37	$3,609,559.66	$3,662,775.43	$4,191,626.00	7.32%
4	Contract Services	$4,250,930.49	$4,528,741.29	$5,684,326.41	$5,688,745.91	$6,087,550.00	10.63%
5	Supplies And Materials	$1,055,692.65	$849,966.75	$1,351,224.39	$1,785,294.82	$1,265,234.00	2.21%
6	Other Expenditures	$1,893,781.07	$1,604,612.31	$3,034,931.92	$3,436,058.00	$4,000,888.00	6.99%
9	Transfers	$2,997,749.87	$2,157,755.92	$3,993,421.62	$4,331,387.00	$4,182,077.00	7.30%
	Total	$45,981,200.63	$43,633,356.07	$54,249,004.67	$54,804,667.16	$57,250,421.00	100.00%

Note: Actual Expenditures include Year-End Encumbrances

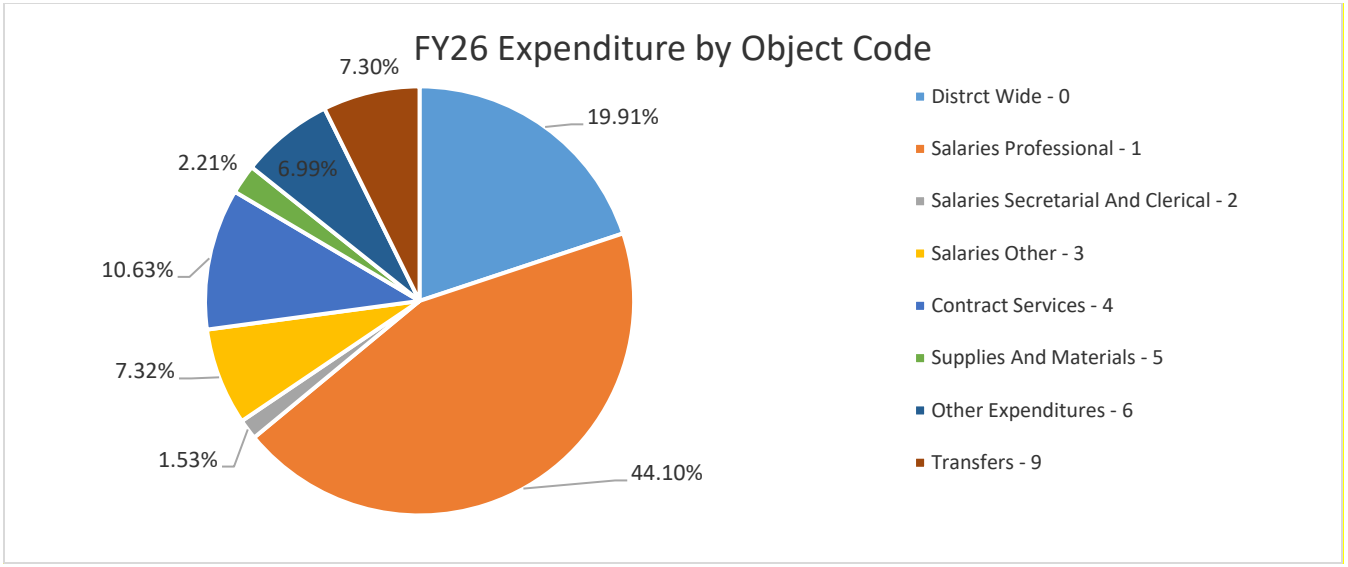


Figure 2: Total Expenditure by Object

When looking at expenditure from all funds organized by object it is very clear that education is a people business. Object 1, 2 and 3 (52.95%) are all related to salaries and make up some of the largest portions of the pie. After the salary object 0 - district wide is the next largest portion which is about 19.91% made up of employee benefits, this is less than last years as a result of the favorable renewal of health insurance.

Summary Data for General Fund

Table 7: General Fund Revenue by Source

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Budget	FY26 Budget	% Change
010.0400.000.0000.0.00	Dunstable Assessment	$ (7,166,744.00)	$ (7,525,807.00)	$ (7,872,869.00)	$ (8,090,853.00)	$ (8,785,446.00)	8.58%
010.0401.000.0000.0.00	Groton Assessment	$(24,023,134.00)	$(25,379,248.00)	$(26,403,512.00)	$(26,857,540.00)	$(28,715,427.00)	6.92%
010.0405.000.0000.0.00	Chapter 70	$(10,987,643.00)	$(11,124,923.00)	$(11,193,413.00)	$(11,329,403.00)	$(11,663,603.00)	2.95%
010.0406.000.0000.0.00	Ch. 71 Transportation	$ (800,048.00)	$ (826,395.00)	$ (859,322.00)	$ (974,625.00)	$ (998,514.00)	2.45%
010.0407.000.0000.0.00	Charter Reimbursement	$ (103,239.00)	$ (197,728.00)	$ (316,736.00)	$ (62,753.00)	$ (142,093.00)	126.43%
010.0408.000.0000.0.00	Mass SBA	$ (1,581,003.00)	$ -	$ -	$ -	$ -	0.00%
010.0409.000.0000.0.00	Medicaid Receipts	$ (367,527.21)	$ (201,229.56)	$ (150,000.00)	$ (150,000.00)	$ (150,000.00)	0.00%
010.0410.000.0000.0.00	PTYC Rent	$ (92,500.00)	$ (92,500.00)	$ (92,500.00)	$ (92,500.00)	$ (92,500.00)	0.00%
010.0412.000.0000.0.00	Interest - GDRSD	$ (22,651.57)	$ (324,008.40)	$ (100,000.00)	$ (250,000.00)	$ (250,000.00)	0.00%
010.0418.000.0000.0.00	Bond Premium	$ -	$ (1,302.00)	$ (856.00)	$ (411.00)	$ -	-100.00%
010.0419.000.0000.0.00	Misc. Revenue-Federal	$ (46,190.46)	$ (1,446.32)	$ (10,000.00)	$ (10,000.00)	$ (10,000.00)	0.00%
010.0420.000.0000.0.00	Miscellaneous Receipts	$ (7,291.52)	$ -	$ -	$ -	$ -	0.00%
	E & D Appropriation	$ (800,000.00)	$ (730,000.00)	$ (911,740.00)	$ (500,000.00)	$ (400,000.00)	-20.00%
		$(45,997,971.76)	$(46,404,587.28)	$(47,910,948.00)	$(48,318,085.00)	$(51,207,583.00)	5.98%

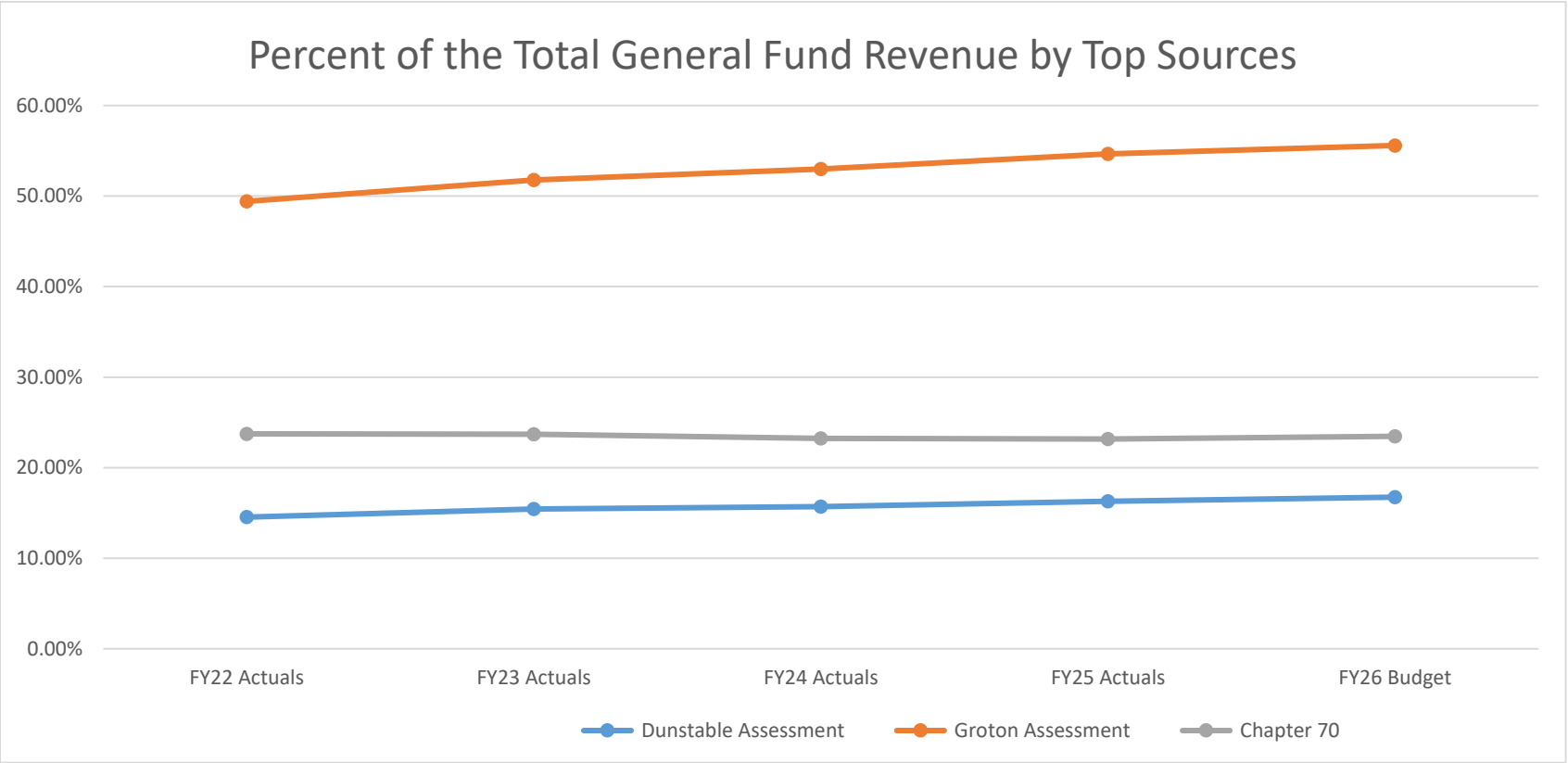


Figure 3: Operating Revenue by Source

The trend in flat state funding remains a reality for Groton-Dunstable. Despite legislative action to attempt to increase the funding for public schools, due to the district being held harmless to reductions in funding, the increases have not effected district state funding. The district was able to increase transportation reimbursement and interest due to projected legislative actions and the economy as a whole to help offset expense increase without further increasing assessments.

Table 8: Operating Expenditure by Object

Object Code	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	% Change
0	District Wide	$11,181,777.59	$10,233,039.76	$11,051,869.14	$11,375,293.00	$11,396,207.00	0.18%
1	Salaries Professional	$21,333,088.68	$21,499,850.90	$23,540,872.53	$22,593,956.00	$24,203,478.00	7.12%
2	Salaries Secretarial And Clerical	$853,270.93	$881,402.77	$938,218.58	$834,682.00	$819,041.00	-1.87%
3	Salaries Other	$2,411,857.43	$2,670,986.37	$2,391,256.95	$2,708,755.00	$3,245,674.00	19.82%
4	Contract Services	$4,196,709.51	$4,528,741.29	$4,903,645.39	$4,876,145.00	$5,505,210.00	12.90%
5	Supplies And Materials	$883,745.24	$849,966.75	$1,117,377.90	$1,005,770.00	$1,074,113.00	6.80%
6	Other Expenditures	$1,677,014.41	$1,604,612.31	$1,790,495.86	$2,186,097.00	$2,305,783.00	5.47%
9	Transfers	$2,642,890.78	$2,257,379.63	$2,157,755.92	$2,737,387.00	$2,658,077.00	-2.90%
		$45,180,354.57	$44,525,979.78	$47,891,492.27	$48,318,085.00	$51,207,583.00	5.98%

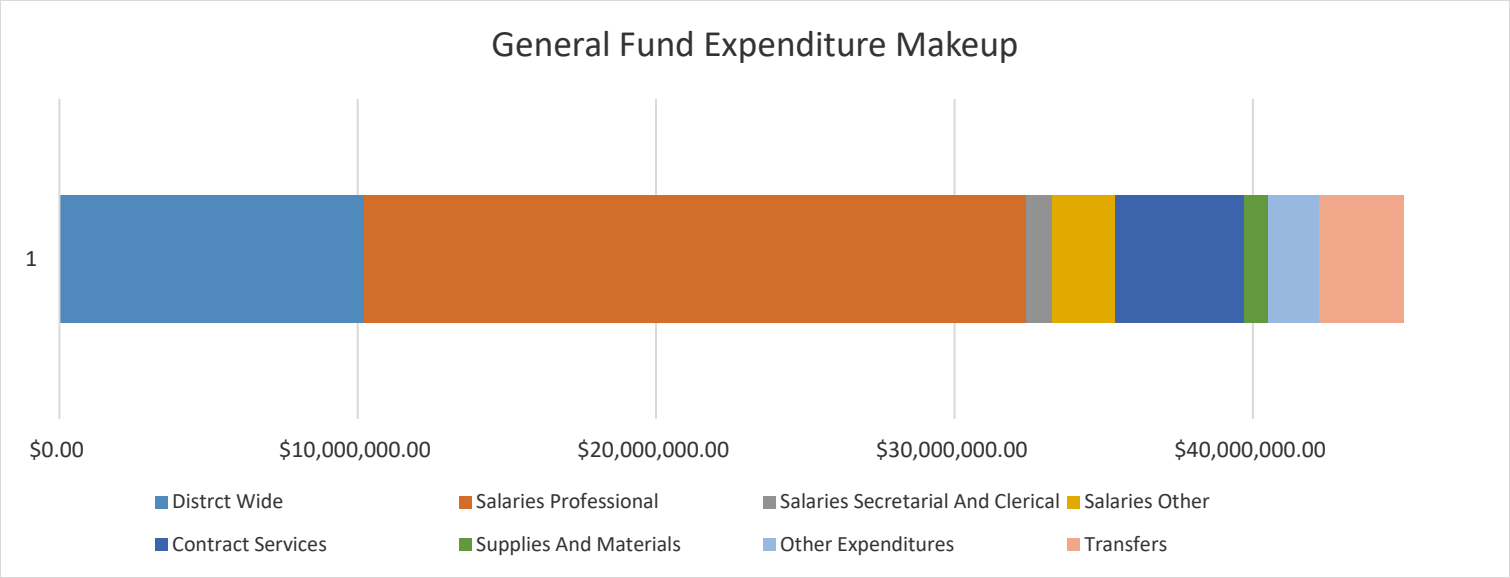


Figure 4: Operating Expenditure by Object

Notable changes and components

0- Health insurance renewal is anticipated to be around 5%, while retiree plans renewed at 6.5% in January. The district debt continues to decrease with total debt being paid off in FY28. Middlesex County Retirement was a 9.15% increase.

1-The 3.0% contractual increase in teaching salaries and a few retiring staff produced a increase in the costs for professional salaries.

2-The 3.0% contractual increases drove the increase in Clerical and Support Staff.

3- The 8.0% plus salary schedule alignment drove the contractual increases for the Paraprofessional Staff. The salary schedule alignment and COLA increase were known and planned for.

4-The contracted services account increase is comprised of market increases in both regular ed and special education transportation services. The cleaning service contract increased due to the Florence Roche Elementary School being opened. The square footage is double the old building. Finally, the NECC contract for our ABA programs within the district keeps substantially increasing.

5- The requests for supplies and materials were kept at basically level funding in order to allocate budget resources to other areas of the budget such as direct services.

6-Educational contingency and the OPEB line item remain level funded. Utilities continue to increase especial water expense as the high school will be going to town water in the summer of 2025. Before the PFAS was discovered, the high school had it's own private well. Irrigation is growing as well as we have new grass and athletic fields to maintain.

9-We had a slight decrease in out of district tuitions. We are hopeful that the Circuit Breaker Reimbursment funds continue to be funded at the same level to maintain a revolving account balance that can absorb unforeseen increases.

Table 9: Operating Expenditure by Function Series

DESE Function Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget w/ transfers	FY26 Budget	Percent Change
1000	District Leadership and Administration	$1,572,677.07	$1,272,721.81	$1,281,792.88	$1,355,363.00	$1,394,911.00	2.92%
2000	Instructional Services	$23,451,578.28	$24,487,334.47	$25,962,640.37	$25,775,951.00	$27,895,025.00	8.22%
3000	Other School Services	$2,829,072.34	$2,936,193.68	$ 3,489,140.41	$3,299,055.00	$3,650,708.00	10.66%
4000	Maintenance	$3,207,654.89	$3,241,180.99	$ 3,570,057.97	$3,566,123.00	$4,059,995.00	13.85%
5000	Fixed Charges	$9,170,406.01	$9,675,926.33	$10,789,041.72	$10,946,443.00	$11,332,554.00	3.53%
7000	Fixed Assets	$278,385.98	$566,393.36	$ 923,076.12	$446,000.00	$431,750.00	-3.20%
8000	Debt Retirement and Service	$2,290,575.00	$619,575.00	$596,800.00	$574,263.00	$146,813.00	-74.43%
9000	Programs with Other Districts	$2,642,890.78	$2,257,379.63	$2,157,755.92	$2,737,387.00	$2,658,077.00	-2.90%

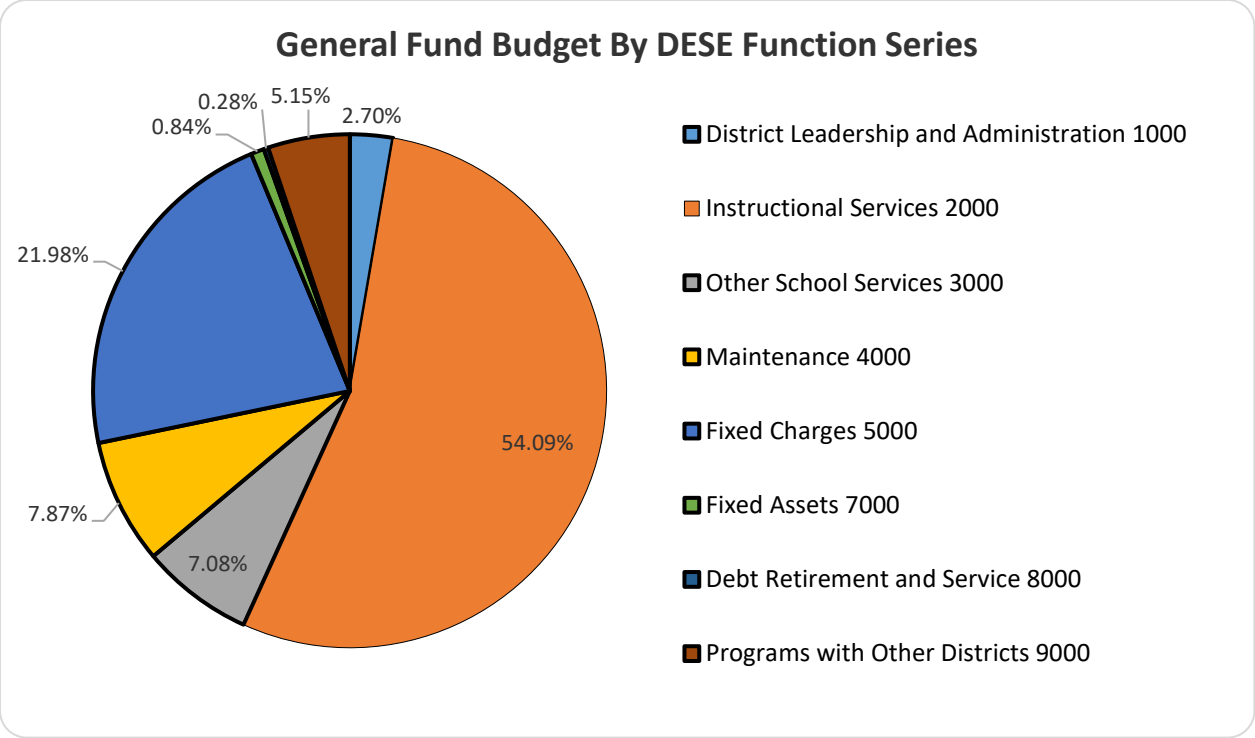


Figure 5: Operating Expenses by Function Series

1000- The 1000 series of accounts is level service.
2000- The percentage is statistically the same from last fiscal year, it incorporates contractual increases but also the more than 20 personnel reductions that were made due to failed operating overrides in both towns.
3000- Contractual obligation increases.
4000- Utilities, with the exception of water, are increasing at the rate in the 5 year projection. PFAS in the water at the high school requires us to have drinking and cooking water delivered to the high school and affected neighbors who are also testing high. We also need to truck in water for irrigation. The Towns have a vote approved plan and funding to connect the high school to town water by fiscal year 2026.

5000- Health insurance is estimated at 5% increase, retiree plans renewed at 6.5% in January, Middlesex Retirement increasing at 9.15%. Will be the same percentage increase in fiscal year 2027.
7000- The technology department had one time purchases in FY26.
8000- The district continues to pay down our debt which is expected to be debt free in FY29.
9000- A decrease in out of district tuitions. Circuit Breaker Reimbursement is expected to be the same as FY25 which offsets general fund cost by $1,500,000.

Table 10: Operating Expenditures by Function

DESE Func	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget w/ transfers	FY26 Budget	% Change
1110	School Committee	$32,843.57	$47,126.52	$56,446.02	$54,000.00	$53,500.00	-0.93%
1210	Superintendent	$334,158.07	$442,524.22	$355,190.43	$390,318.00	$386,225.00	-1.05%
1220	Assistant Superintendent	$204,459.90	$216,743.67	$231,113.00	$224,837.00	$238,052.00	5.88%
1410	Finance And Business	$342,105.85	$340,244.34	$358,073.77	$394,558.00	$412,194.00	4.47%
1420	Human Resources, Benefits, Personnel	$104,866.23	$122,731.40	$119,348.72	$129,200.00	$137,915.00	6.75%
1430	Legal	$24,014.50	$28,993.50	$72,948.89	$65,000.00	$63,000.00	-3.08%
1435	Legal Settlements	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
1450	Dist. Wide Info Management And Technology	$530,228.95	$74,358.16	$88,672.05	$97,450.00	$104,025.00	6.75%
2000	Instructional Services	$3,969.83	$0.00	$0.00	$300,000.00	$300,000.00	0.00%
2110	District Wide Academic Leadership	$718,283.69	$877,869.57	$819,333.86	$731,357.00	$670,322.00	-8.35%
2120	Department Heads	$0.00	$0.00	$3,700.00	$0.00	$0.00	#DIV/0!
2130	Instructional Technology Leadership	$0.00	$448,238.92	$483,575.50	$501,021.00	$521,355.00	4.06%
2210	School Building Leadership	$1,602,299.21	$1,408,368.78	$1,336,816.75	$1,359,825.00	$1,429,518.00	5.13%
2250	Building Technology	$72,636.52	$92,859.04	$88,854.13	$111,550.00	$110,600.00	-0.85%
2300	Teaching Services	$64,500.00	$68,500.00	$62,000.00	$ (410,292.00)	$108,500.00	126.44%
2305	Classroom Teachers	$12,251,468.01	$14,895,477.33	$15,790,287.77	$15,379,243.00	$16,060,631.00	4.43%
2310	Specialist Teachers	$2,763,096.31	$349,542.35	$415,459.56	$545,280.00	$560,651.00	2.82%
2315	Instr Coordinators And Team Leaders	$614,339.50	$784,966.16	$765,694.41	$694,126.00	$714,947.00	3.00%
2320	Medical Therapeutic Services	$1,453,684.79	$1,727,329.34	$2,075,907.23	$2,134,375.00	$2,353,627.00	10.27%
2325	Substitutes	$451,325.58	$588,232.27	$432,660.14	$294,250.00	$314,000.00	6.71%
2330	Non Clerical Paraprofessionals	$1,432,399.72	$1,575,533.30	$1,494,294.36	$1,817,360.00	$2,336,653.00	28.57%
2340	Librarians And Media Center Directors	$222,724.08	$225,112.10	$202,529.74	$309,156.00	$325,210.00	5.19%
2356	Prof Dev Stipends	$0.00	$0.00	$2,564.26	$2,717.00	$3,000.00	10.42%
2357	Prof Dev Stipends Providers And Exp	$98,758.97	$131,531.39	$116,039.03	$165,895.00	$167,925.00	1.22%

2410	Textbooks And Related Software/Media/Materials	$50,982.78	$9,094.46	$6,831.17	$19,658.00	$22,120.00	12.52%
2415	Other Instructional Materials	$36,712.11	$8,328.80	$11,131.45	$22,020.00	$24,170.00	9.76%
2420	Instructional Equipment	$31,603.01	$38,401.74	$35,480.81	$49,862.00	$50,580.00	1.44%
2430	General Supplies	$176,335.82	$203,868.62	$210,103.78	$251,125.00	$255,132.00	1.60%
2440	Other Instructional Services	$3,592.23	$680.31	$1,548.74	$3,500.00	$3,500.00	0.00%
2455	Instructional Software	$142,874.50	$119,363.67	$112,424.53	$142,293.00	$132,754.00	-6.70%
2710	Guidance	$1,010,238.60	$1,067,900.66	$1,111,509.27	$983,190.00	$1,021,836.00	3.93%
2800	Psychological Services	$249,389.02	$314,374.58	$383,893.88	$368,440.00	$407,994.00	10.74%
3100	Attendance And Parent Liaison Services	$373.32	$5,410.10	$8,076.99	$10,450.00	$10,500.00	0.48%
3200	Health Services	$541,211.92	$578,583.77	$656,202.12	$630,683.00	$720,865.00	14.30%
3300	Student Transportation Services	$1,844,579.19	$1,765,901.69	$2,297,212.55	$2,207,600.00	$2,451,120.00	11.03%
3400	Food Services	$7,194.48	$34,222.00	$36,236.25	$32,550.00	$35,000.00	7.53%
3510	Athletic Services	$412,529.49	$518,985.81	$460,218.23	$373,398.00	$399,744.00	7.06%
3520	Other Student Activities	$23,183.94	$33,090.31	$31,194.27	$44,374.00	$33,479.00	-24.55%
4110	Custodial Services	$917,022.57	$885,610.00	$971,712.14	$1,077,520.00	$1,244,265.00	15.47%
4120	Heating Of Buildings	$312,854.95	$309,759.95	$371,244.83	$351,175.00	$374,000.00	6.50%
4130	Utility Services	$777,124.92	$955,364.76	$841,524.66	$1,039,512.00	$1,211,909.00	16.58%
4210	Maintenance Of Grounds	$100,831.94	$138,397.33	$85,996.13	$160,936.00	$207,500.00	28.93%
4220	Maintenance Of Buildings	$787,819.03	$714,746.20	$974,968.14	$736,730.00	$812,821.00	10.33%
4225	Building Security System	$60,352.48	$44,905.50	$33,518.95	$35,000.00	$35,000.00	0.00%
4230	Maintenance Of Equipment	$188,518.17	$192,397.25	$247,975.91	$90,000.00	$100,000.00	11.11%
4450	Technology Infrastructure - Non Salaries	$63,130.83	$56,686.06	$43,117.21	$75,250.00	$74,500.00	0.00%
5100	Employee Retirement	$1,173,066.00	$1,250,129.00	$1,373,329.00	$1,464,100.00	$1,625,946.00	11.05%
5150	Employee Separation Costs	$279,203.42	$62,461.57	$293,972.58	$125,413.00	$63,160.00	-49.64%
5200	Insurance Programs	$5,244,691.18	$5,818,048.74	$6,253,111.54	$6,456,528.00	$6,551,894.00	1.48%
5250	Insurance For Retired School Employees	$2,210,791.34	$2,292,383.23	$2,554,917.85	$2,600,000.00	$2,763,200.00	6.28%
5260	Other Non-Employee Insurance	$138,714.00	$139,260.00	$149,587.92	$156,000.00	$173,093.00	10.96%
5300	Rental-Lease Of Equipment	$121,376.31	$106,406.29	$159,925.86	$139,302.00	$150,261.00	7.87%
5500	Other Charges	$2,563.76	$7,237.50	$4,196.97	$5,100.00	$5,000.00	-1.96%
5550	Crossing Guards	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%

7300	Acquisition And Improvement Of Equipment	$1,061.68	$7,400.00	$0.00	$0.00	$0.00	#DIV/0!
7350	Capital Technology	$14,438.52	$25,883.90	$44,263.00	$63,500.00	$60,500.00	-4.72%
7400	Replacement Of Equipment	$0.00	$2,383.97	$0.00	$0.00	$9,000.00	#DIV/0!
7600	Replacement Of Motor Vehicles	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
8100	Long Term Debt Retirement/School Construction	$2,175,000.00	$560,000.00	$555,000.00	$550,000.00	$135,000.00	-75.45%
8200	Long Term Debt Service/School Construction	$115,575.00	$59,575.00	$41,800.00	$24,263.00	$11,813.00	-51.31%
9110	Public School Tuitions	$39,776.63	$2,528.20	$0.00	$10,000.00	$0.00	-100.00%
9110	School Choice Tuition	$169,724.00	$153,501.00	$169,088.00	$171,846.00	$171,846.00	0.00%
9115	Spec. Ed. Assessment (CH70)	$2,002.00	$0.00	$0.00	$0.00	$0.00	#DIV/0!
9120	Tuition To Charter Schools	$774,247.00	$870,065.00	$758,126.00	$781,161.00	$781,161.00	0.00%
9300	Tuition To Non-Public Schools	$1,461,792.75	$798,986.56	$632,485.23	$1,173,335.00	$983,907.00	-16.14%
9400	Tuitions Collaboratives	$195,348.40	$432,298.87	$598,056.69	$601,045.00	$721,163.00	19.98%
	Grand Total	$45,179,990.57	$45,030,904.76	$47,891,492.27	$48,318,085.00	$51,207,583.00	5.98%

- 1110- Level Services
- 1210- Level Services, contractual obligations
- 1220- Level Services, contractual obligations
- 1410- Level Services, contractual obligations
- 1420- Level Services, contractual obligations
- 1430- Level Services
- 1450- Level Services
- 2000- Educational contingency is level funded. It is expended from other accounts in previous years and then replenished in this account during the budget process.
- 2110- Level Services, FY25 reduced admin asst for Student Services Dept (merged w/ Supt Admin Asst)
- 2130- Level Services, contractual obligations
- 2210- Level Services, contractual obligations
- 2250- Level Service

- 2300- Level Services, contractual obligations for collective bargaining
- 2305- Level Services, salaries take into account step movement, COLA, retirements, and reassignments.
- 2310- Level Services
- 2315- Level Services, contractual obligations
- 2320- Level Services, contractual obligations and increased need for Therapeutic and ABA Contracted Services.
- 2325- Level Service
- 2330- Level Service for budgeting. Staffing of Paraprofessionals is examined on a frequent basis and the district adds, reduces and reassigns as necessary to meet student needs. Less prior year grant money was available this year to offset some of these salaries.
- 2340- Level Services, contractual obligations
- 2357- Level Services
- 2410- Level Services
- 2415- Requests for library refresh materials
- 2430- Level Service teaching supply requests
- 2440- Level Services
- 2455- Level Service, All curriculum and software currently being evaluated to determine renewals in FY26.
- 2710- Level Service, contractual obligations Recommended restoration of 1.0 FTE Guidance Counselor - FR
- 2800- Level Service, contractual obligations and increase in Evaluations
- 3100- Level Service
- 3200- Level Services, contractual obligations Recommended restoration of 1.0 FTE Nurse – FR/MSN
- 3300- Level Service, surplus Transportation Reimbursement funds of $75,000 will offset costs to Towns.
- 3510- Level services of coaches and athletics staff
- 4110- Level Service, contractual obligation to cleaning contractor increase for more sq. ft. at new Flo Ro
- 4120- Level Service, based on trend and market.
- 4130- Level Service, est. town water usage at HS and increased irrigation
- 4210- Level Services, increased field and grounds maintenance
- 4220- Level Services, $30K for 6 mini repair projects in buildings
- 4230- Level Services

- 5100- 9.15% increased assessment from Middlesex Retirement
- 5150- Not as many retirements with sick leave and vacation buyouts.
- 5200 & 5250- Expecting a 5% renewal rate for health insurance and retiree insurance renewed at 6.5% in January 2025. Level funding OPEB expense.
- 5300- Level services, copier lease renewed at higher rate.
- 7350- Level service
- 7400- Replacement of maintenance equipment
- 8100- Reduction
- 8200- Reduction
- 9110- School Choice tuitions are level funded
- 9120- Charter School tuitions are level funded.
- 9300 & 9400- Our Out of District Tuitions slightly lower. The District is planning to offset $1.5M of expenses with Circuit Breaker Funding (same as FY25).

Budget by Location

Table 11: School Committee Budget

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget w/ Transfers	FY26 Budget	% Change
010.1110.306.0100.0.00	Consultants	$28,335.00	$35,780.00	$32,950.00	$34,500.00	$34,000.00	-1.45%
010.1110.307.0100.0.00	Video Taping	$1,897.50	$5,625.00	$10,225.00	$12,500.00	$12,500.00	0.00%
010.1110.350.0100.0.00	Printing/Advertising	$121.90	$761.30	$1,120.00	$2,000.00	$2,000.00	0.00%
010.1110.420.0100.0.00	Office Supplies	$329.25	$869.00	$108.41	$500.00	$500.00	0.00%
010.1110.730.0100.0.00	Expense	$2,159.92	$4,091.22	$12,042.61	$4,500.00	$4,500.00	0.00%
Location: School Committee - 0100		**$32,843.57**	**$47,126.52**	**$56,446.02**	**$54,000.00**	**$53,500.00**	**-0.93%**

Table 12: Central Office Budget

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget w/ transfers	FY26 Budget	% Change
010.1210.100.0200.0.00	Administrative Salaries	$198,404.81	$203,860.94	$215,130.67	$227,248.00	$221,450.00	-2.55%
010.1210.124.0200.0.00	Secretarial Salaries	$73,371.53	$75,205.82	$77,273.98	$80,366.00	$80,000.00	-0.46%
010.1210.155.0200.0.00	Professional Development	$7,006.12	$9,455.21	$8,878.78	$14,904.00	$18,200.00	22.11%
010.1210.157.0200.0.00	Affiliations	$16,667.06	$21,402.45	$14,754.12	$25,300.00	$25,400.00	0.40%
010.1210.312.0200.0.00	Travel/Expenses	$10,932.90	$8,572.98	$8,586.26	$9,000.00	$9,000.00	0.00%
010.1210.380.0200.0.00	Contracted Services	$16,883.72	$10,771.09	$10,201.77	$10,500.00	$11,000.00	4.76%
010.1210.400.0200.0.00	Postage	$3,317.47	$11,468.33	$11,801.17	$13,000.00	$13,000.00	0.00%
010.1210.410.0200.0.00	Subscriptions	$452.94	$212.94	$354.00	$2,500.00	$675.00	-73.00%
010.1210.420.0200.0.00	Office Supplies	$7,121.52	$6,528.71	$4,636.88	$7,500.00	$7,500.00	0.00%
010.1410.100.0200.0.00	Administrative Salaries	$135,876.00	$139,952.00	$144,150.00	$160,000.00	$171,200.00	7.00%
010.1410.115.0200.0.00	Stipends	$12,035.29	$12,000.00	$12,330.00	$12,700.00	$13,081.00	3.00%
010.1410.124.0200.0.00	Secretarial Salaries	$82,517.41	$75,019.03	$77,952.35	$85,840.00	$89,444.00	4.20%
010.1410.133.0200.0.00	Business Admin Support Salaries	$98,300.00	$99,750.00	$112,517.50	$115,018.00	$118,469.00	3.00%
010.1410.155.0200.0.00	Professional Development	$8,122.15	$8,973.31	$6,573.92	$10,000.00	$10,000.00	0.00%
010.1410.306.0200.0.00	Consultants	$5,255.00	$4,550.00	$4,550.00	$11,000.00	$10,000.00	-9.09%
010.1420.100.0200.0.00	HR Director	$90,000.00	$95,000.00	$105,000.00	$112,350.00	$120,215.00	7.00%
010.1420.716.0200.0.00	Human Resource Activity	$13,091.21	$26,022.95	$14,348.72	$16,850.00	$17,700.00	5.04%
010.1430.300.0200.0.00	Legal Service	$6,826.46	$10,362.94	$45,244.97	$35,000.00	$35,000.00	0.00%
010.1435.301.0200.0.00	Settlements	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
010.1450.310.0200.0.00	Computer Support	$47,486.20	$47,815.74	$59,676.45	$62,450.00	$66,075.00	5.80%
010.1450.467.0200.0.00	Computer Supplies	$1,554.99	$954.99	$1,053.99	$1,000.00	$1,000.00	0.00%

Table 13: Central Office Budget, continued

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget w/ transfers	FY26 Budget	% Change
010.4130.213.0200.0.00	Electricity	$1,986.57	$0.00	$0.00	$0.00	$0.00	0.00%
010.4130.230.0200.0.00	Water	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
010.4130.231.0200.0.00	Sewer	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
010.4130.340.0200.0.00	Telephone	$0.00	$2,234.46	$0.00	$0.00	$0.00	#DIV/0!
010.7300.850.0200.0.00	Acquisition Of Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Location: Central Office - 0200		**$837,209.35**	**$870,113.89**	**$935,015.53**	**$1,012,526.00**	**$1,038,409.00**	**2.56%**

Table 14: Curriculum Budget

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget w/ transfers	FY26 Budget	% Change
010.1220.100.0300.0.00	Assistant Superintendent	$150,700.00	$158,362.00	$163,113.00	$170,000.00	$181,900.00	7.00%
010.1220.124.0300.0.00	Support Staff to Assist.Supt	$42,033.84	$49,631.67	$60,000.00	$43,837.00	$45,152.00	3.00%
010.1220.155.0300.0.00	Asst Supt Prof Dev	$8,024.99	$8,750.00	$8,000.00	$8,000.00	$8,000.00	0.00%
010.1220.312.0300.0.00	Assist Supt. Travel and Exp.	$3,701.07	$0.00	$0.00	$3,000.00	$3,000.00	0.00%
010.2110.100.0300.0.00	Administrative Salaries-CUR	$258,977.57	$207,825.10	$181,509.25	$146,961.00	$113,272.00	-22.92%
010.2110.155.0300.0.00	Prof Develp	$6,055.74	$3,896.12	$1,252.13	$4,000.00	$4,000.00	0.00%
010.2110.124.0300.0.00	Support Staff-CUR	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
010.2110.850.0300.0.00	Supplies and Equipment-CUR	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
010.2310.110.0300.0.00	ELL Teacher-CUR	$85,025.72	$136,203.76	$179,096.06	$17,560.00	$19,000.00	8.20%
010.2357.154.0300.0.00	Tuition Reimbursement-CUR	$64,999.32	$67,768.96	$65,000.00	$295,280.00	$300,651.00	1.82%
010.2357.155.0300.0.00	Prof Dev-On-site Work-CUR	$30,214.71	$50,722.15	$48,364.14	$65,000.00	$65,000.00	0.00%
010.2357.156.0300.0.00	Tuition Reimbursement-Paras	$0.00	$0.00	$0.00	$75,000.00	$75,000.00	0.00%
010.2410.471.0300.0.00	Textbook-Reg Ed-CUR	$43,573.67	$87.00	$0.00	$500.00	$2,600.00	420.00%
010.2410.472.0300.0.00	Textbook-Spec Ed-CUR	$0.00	$0.00	$0.00	$3,000.00	$3,600.00	0.00%
010.2455.426.0300.0.00	Computer Software Curriculum-Exp	$118,194.98	$100,442.32	$92,793.90	$119,793.00	$110,249.00	-7.97%
010.3100.306.0300.0.00	Interpreter Services-CUR	$0.00	$0.00	$360.00	$1,450.00	$1,500.00	3.45%
Location: Curriculum – 0300		**$811,501.61**	**$783,689.08**	**$799,488.48**	**$953,381.00**	**$932,924.00**	**-2.15%**

Table 15: Technology Budget

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget w/ transfers	FY26 Budget	% Change
010.1450.100.0350.1.10	Director of Technology	$109,954.00	$0.00	$0.00	$0.00	$0.00	0.00%
010.1450.106.0350.1.10	Computer Tech Salaries	$308,421.60	$0.00	$0.00	$0.00	$0.00	0.00%
010.1450.155.0350.6.30	Prof. Development-TECH	$17,083.68	$3,252.00	$2,486.95	$3,500.00	$3,500.00	0.00%
010.1450.157.0350.6.30	Affiliations/Subscrip.-TECH	$1,000.00	$678.77	$1,020.01	$1,000.00	$1,200.00	20.00%
010.1450.242.0350.6.30	Maintenance of Computers	$8,492.05	$7,194.76	$7,604.94	$10,000.00	$10,000.00	0.00%
010.1450.306.0350.4.30	Info Management Consultants	$0.00	$0.00	$0.00	$2,000.00	$4,750.00	137.50%
010.1450.310.0350.4.30	Computer Support-TECH	$19,539.95	$14,461.90	$16,829.71	$17,500.00	$17,500.00	0.00%
010.2130.100.0350.1.10	Director of Technology	$0.00	$117,650.00	$125,886.00	$132,600.00	$141,882.00	7.00%
010.2130.106.0350.1.10	Computer Tech Salaries	$0.00	$330,588.92	$357,689.50	$368,421.00	$379,473.00	3.00%
010.2250.312.0350.6.30	Travel-TECH	$16,696.48	$1,408.40	$1,372.59	$2,000.00	$2,000.00	0.00%
010.2250.420.0350.5.30	Supplies-TECH	$1,280.49	$4,999.16	$4,412.80	$2,500.00	$2,500.00	0.00%
010.2250.426.0350.5.30	Computer Software-TECH	$5,553.19	$86,451.48	$83,068.74	$107,050.00	$106,100.00	-0.89%
010.2415.535.0350.5.30	Library Resources	$65,802.84	$0.00	$0.00	$2,500.00	$5,600.00	0.00%
010.2455.310.0350.4.30	Library Automation	$15,956.48	$8,445.48	$8,983.55	$10,080.00	$10,000.00	-0.79%
010.4400.341.0350.6.30	Network Equipment	$8,747.95	$25,680.30	$16,689.53	$13,500.00	$25,000.00	85.19%
010.4400.841.0350.6.30	Network Infrastructure	$19,789.76	$15,364.00	$10,774.92	$25,750.00	$13,500.00	-47.57%
010.7350.270.0350.6.30	Computer Lease/Purch DW	$27,000.00	$0.00	$0.00	$0.00	$0.00	0.00%
010.7350.850.0350.5.30	Acq of New Equip-TECH	$14,438.52	$25,883.90	$44,263.00	$63,500.00	$60,500.00	-4.72%
Location: Technology - 0350		**$639,756.99**	**$642,059.07**	**$681,082.24**	**$761,901.00**	**$783,505.00**	2.84%

Table 16: School Services Budget

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget w/ transfers	FY26 Budget	% Change
010.1430.300.0400.4.35	Spec Ed Legal Exp-SVCS	$17,188.04	$18,630.56	$27,703.92	$30,000.00	$28,000.00	-6.67%
010.2110.100.0400.1.15	Administrative Salaries-SVCS	$141,449.58	$145,693.07	$150,063.86	$161,000.00	$165,830.00	3.00%
010.2110.114.0400.1.15	BCBA Salary	$184,592.28	$260,538.29	$221,126.90	$178,990.00	$184,359.00	3.00%
010.2110.124.0400.2.15	Spec Ed Secretary-SVCS	$108,303.89	$109,168.27	$112,415.28	$53,328.00	$6,875.00	-87.11%
010.2110.312.0400.6.35	Travel/Expenses-SVCS	$8,145.11	$8,721.69	$6,899.48	$10,000.00	$10,000.00	0.00%
010.2110.420.0400.5.35	Office Supplies-SVCS	$4,789.53	$2,535.63	$3,772.45	$5,000.00	$5,000.00	0.00%
010.2110.580.0400.5.30	504 Accommodations Reg Ed	$5,969.99	$7,167.96	$492.78	$8,000.00	$5,000.00	-37.50%
010.2110.850.0400.5.30	Supplies and Equipment -SVC	$0.00	$220.00	$5,312.00	$0.00	$5,000.00	0.00%
010.2305.110.0400.4.35	Home/Hospital Tutoring	$8,846.04	$3,160.75	$4,884.14	$8,000.00	$8,000.00	0.00%
010.2310.117.0400.1.15	Extended Year Program	$191,865.04	$213,338.59	$236,363.50	$250,000.00	$260,000.00	4.00%
010.2315.111.0400.1.15	Team Chairs-Salaries	$614,339.50	$784,966.16	$765,694.41	$694,126.00	$714,947.00	3.00%
010.2320.135.0400.1.15	Therapists Salaries-Unit A	$205,245.59	$215,511.12	$600,295.70	$644,805.00	$683,764.00	6.04%
010.2320.304.0400.4.35	Therapeutic Contract Serv.	$293,309.13	$502,730.34	$184,840.53	$200,000.00	$220,000.00	10.00%
010.2320.305.0400.4.35	ABA Contract Services	$598,483.22	$650,866.64	$739,996.92	$695,000.00	$820,000.00	17.99%
010.2356.155.0400.6.35	Professional Develeopment-Stipends	$0.00	$0.00	$2,564.26	$2,717.00	$3,000.00	10.42%
010.2800.110.0400.1.15	Psychologist Salaries-SVCS	$198,556.02	$228,470.79	$305,141.23	$318,440.00	$327,994.00	3.00%
010.2800.306.0400.4.35	Evaluations	$50,833.00	$85,903.79	$78,752.65	$50,000.00	$80,000.00	60.00%
010.3100.306.0400.4.35	Interpreter Services -SVCS	$373.32	$2,410.10	$4,716.99	$6,000.00	$6,000.00	0.00%
010.3200.174.0400.6.15	Screening	$3,550.00	$4,100.00	$5,500.00	$9,500.00	$9,500.00	0.00%
010.3200.306.0400.4.30	Contracted Medical Services	$6,000.00	$24,831.75	$81,702.00	$115,000.00	$120,000.00	4.35%
010.3200.473.0400.5.30	Nurses Professional Books	$0.00	$0.00	$0.00	$1,500.00	$1,500.00	0.00%
010.3200.500.0400.5.30	Nurses Supplies-SVCS	$5,950.86	$6,181.21	$5,513.16	$6,500.00	$6,500.00	0.00%
010.3200.850.0400.5.30	Health Service Acq of Equip	$0.00	$7,121.60	$0.00	$5,000.00	$5,000.00	0.00%

010.9100.318.0400.9.35	Public School Tuitions	$39,776.63	$2,528.20	$0.00	$10,000.00	$0.00	-100.00%
010.9300.317.0400.9.35	Residential Tuitions	$667,919.25	$274,414.95	$408,577.78	$743,780.00	$529,438.00	-28.82%
010.9300.319.0400.9.35	Private School Tuitions	$793,873.50	$524,571.61	$223,907.45	$429,555.00	$454,469.00	5.80%
010.9400.320.0400.9.35	Collaborative Tuitions	$195,348.40	$432,298.87	$598,056.69	$601,045.00	$721,163.00	19.98%
Location: School Services - 0400		**$4,344,707.92**	**$4,516,081.94**	**$4,774,294.08**	**$5,237,286.00**	**$5,381,339.00**	**2.75%**

Table 17: Facilities/Maintenance Budget

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget w/ transfers	FY26 Budget	% Change
010.4110.450.0500.5.30	Custodial Supplies-All Bldgs	$75,370.57	$82,405.00	$83,798.14	$70,000.00	$70,000.00	0.00%
010.4130.230.0500.6.30	Water-Athletic Fields	$3,659.51	$2,175.00	$25,974.35	$15,625.00	$155,000.00	892.00%
010.4130.340.0500.6.30	Telephone-MAINT	$6,061.00	$6,061.00	$2,251.08	$30,610.00	$33,500.00	9.44%
010.4130.380.0500.4.30	Rubbish Removal	$61,220.10	$70,424.09	$67,469.43	$66,045.00	$80,000.00	21.13%
010.4210.141.0500.3.20	Snow Removal Overtime	$9,135.51	$12,654.78	$4,332.33	$21,000.00	$20,000.00	-4.76%
010.4210.241.0500.5.30	Field Projects	$2,111.45	$885.21	$373.36	$14,000.00	$45,000.00	221.43%
010.4210.243.0500.3.20	Summer Help-Grounds	$0.00	$2,200.00	$8,600.00	$0.00	$0.00	0.00%
010.4210.243.0500.5.30	Snow Removal Expense	$4,572.00	$19,834.45	$7,920.00	$15,200.00	$15,000.00	-1.32%
010.4210.245.0500.6.30	Improvement of Sites	$242.90	$0.00	$0.00	$0.00	$0.00	0.00%
010.4210.430.0500.6.30	Maint of Grounds Supplies	$79,140.08	$77,114.89	$39,615.94	$56,736.00	$65,000.00	14.57%
010.4210.432.0500.4.30	Grounds Maint-Contract Svcs	$5,630.00	$25,708.00	$25,154.50	$54,000.00	$62,500.00	15.74%
010.4220.100.0500.1.10	Director of Bldgs & Grounds	$95,370.00	$97,754.25	$100,442.49	$103,456.00	$106,559.00	3.00%
010.4220.124.0500.2.10	Maintenance Clerical Salary	$38,711.52	$41,809.96	$44,524.80	$32,934.00	$46,341.00	40.71%
010.4220.140.0500.3.10	Maintenance Salaries	$395,542.54	$338,237.72	$323,265.32	$368,840.00	$398,421.00	8.02%
010.4220.141.0500.3.20	Maintenance Overtime	$25,406.93	$40,074.00	$34,215.65	$40,000.00	$40,000.00	0.00%
010.4220.245.0500.5.30	Deferred Maint/Capital Impr.	$37,775.06	$27,631.32	$24,944.02	$30,000.00	$30,000.00	0.00%
010.4220.246.0500.0.00	Disaster Recovery	$30,489.51	$14,573.29	$341,955.20	$0.00	$0.00	0.00%
010.4220.262.0500.5.30	Moving Expenses-Expenditures	$0.00	$0.00	$791.12	$0.00	$0.00	#DIV/0!

010.4220.430.0500.5.30	Maint of Bldgs-Supplies	$58,107.67	$76,164.17	$56,124.04	$65,000.00	$65,000.00	0.00%
010.4220.431.0500.5.30	Improve. of Bldgs-Supplies	$2,301.95	$2,303.35	$0.00	$0.00	$30,000.00	0.00%
010.4220.432.0500.4.30	Imp of Bldgs Outside Serv.	$15,024.85	$5,018.16	$2,622.54	$0.00	$0.00	0.00%
010.4220.433.0500.4.30	Maint of Bldgs-Outside Serv.	$88,439.00	$70,529.98	$44,982.96	$95,000.00	$95,000.00	0.00%
010.4225.355.0500.4.30	Security	$60,352.48	$44,905.50	$33,518.95	$35,000.00	$35,000.00	0.00%
010.4230.430.0500.5.30	Maint of Equip-Supplies	$71,162.94	$61,676.52	$63,909.47	$65,000.00	$65,000.00	0.00%
010.4230.432.0500.4.30	Maint of Equip-Outside Serv	$117,355.23	$130,720.73	$184,066.44	$25,000.00	$35,000.00	40.00%
010.7300.850.0500.5.30	Acq of New Equip-MAINT	$1,061.68	$7,400.00	$0.00	$0.00	$0.00	#DIV/0!
010.7400.870.0500.5.30	Repl of Equip-MAINT	$0.00	$2,383.97	$0.00	$0.00	$9,000.00	#DIV/0!
010.7600.885.0500.5.30	Replacement- Motor Vehicles	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Location: Maintenance - 0500		**$1,284,244.48**	**$1,260,645.34**	**$1,520,852.13**	**$1,203,446.00**	**$1,501,321.00**	24.75%

Table 18: District Wide Budget

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget w/ transfers	FY26 Budget	% Change
010.1210.306.0600.4.30	Consultants-System Wide	$0.00	$95,045.75	$3,572.80	$0.00	$0.00	0.00%
010.1420.115.0600.3.20	Substitute Calling Service	$1,775.02	$1,708.45	$0.00	$0.00	$0.00	#DIV/0!
010.2000.148.0600.2.10	Secretarial Longevity	$3,969.83	$0.00	$0.00	$0.00	$0.00	0.00%
010.2000.730.0600.6.30	Educ. Contingency Account	$0.00	$0.00	$0.00	$300,000.00	$300,000.00	0.00%
010.2120.100.0600.3.10	Curr. Salaries-Summer Support	$0.00	$0.00	$3,700.00	$0.00	$0.00	#DIV/0!
010.2300.110.0600.1.10	Salaries Holding Account	$0.00	$0.00	$0.00	$ (484,792.00)	$0.00	
010.2300.148.0600.1.10	Teacher Longevity	$64,500.00	$68,500.00	$62,000.00	$74,500.00	$108,500.00	45.64%
010.2305.110.0600.1.10	Lane Changes-Teachers	$0.00	$0.00	$0.00	$0.00	$75,945.00	#DIV/0!
010.2325.116.0600.0.00	Teacher Subs	$541.14	$0.00	$0.00	$0.00	$0.00	#DIV/0!
010.2330.148.0600.3.10	Para Longevity	$18,250.00	$16,950.00	$16,250.00	$24,000.00	$23,250.00	-3.13%
010.2430.510.0600.5.30	Copy Supplies/Paper-System Wide	$21,342.30	$31,792.86	$36,777.00	$27,540.00	$28,091.00	2.00%
010.2440.312.0600.6.30	Teacher In-District Travel	$3,592.23	$680.31	$1,548.74	$3,500.00	$3,500.00	0.00%
010.3100.149.0600.4.30	Attendance Officer	$0.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00	0.00%
010.3200.179.0600.3.20	Substitute Nurse-Sys Wide	$2,583.21	$675.00	$3,612.50	$5,000.00	$5,000.00	0.00%
010.3300.330.0600.4.30	Transportation-Reg Sch. Bus	$1,256,608.53	$1,253,214.50	$1,352,371.00	$1,429,600.00	$1,531,120.00	7.10%
010.3300.331.0600.4.35	Special Ed Trans-Contracted	$531,973.64	$465,910.39	$859,869.00	$695,000.00	$840,000.00	20.86%
010.3300.331.0600.5.35	Spec Ed Trans-Van Expenses	$0.00	$482.24	$0.00	$0.00	$0.00	0.00%
010.3300.331.0600.6.35	Spec. Ed Trans-Parents Reimb	$0.00	$10,043.88	$8,231.41	$18,000.00	$15,000.00	-16.67%
010.3300.332.0600.4.30	Activity/Late Bus	$4,754.52	$5,520.68	$0.00	$5,000.00	$5,000.00	0.00%
010.3300.333.0600.4.30	Homeless Transportation	$7,397.50	$10,210.00	$76,741.14	$35,000.00	$35,000.00	0.00%
010.3300.334.0600.4.30	Foster Care Transportation	$43,845.00	$20,520.00	$0.00	$25,000.00	$25,000.00	0.00%
010.3400.731.0000.6.30	Food Service Bad Debt	$0.00	$0.00	$0.00	$0.00	$0.00	#DIV/0!
010.4110.130.0600.4.30	Custodial Contracted Services	$841,652.00	$803,205.00	$887,914.00	$1,007,520.00	$1,174,265.00	16.55%

010.4130.340.0600.6.30	Mobile Communication (Cell)	$10,381.43	$9,010.20	$8,510.60	$10,812.00	$11,028.00	2.00%
010.4220.148.0600.3.10	Maintenance Longevity	$650.00	$650.00	$1,100.00	$1,500.00	$1,500.00	0.00%
010.4400.341.0600.6.30	Network-Lines	$16,341.07	$15,641.76	$15,652.76	$36,000.00	$36,000.00	0.00%
010.5100.152.0600.0.30	Middlesex Retirement	$1,173,066.00	$1,250,129.00	$1,373,329.00	$1,464,100.00	$1,625,946.00	11.05%
010.5150.757.0600.6.20	Exp-Separation Cost-Sick Leave Buyback	$126,023.68	$26,444.65	$113,972.58	$99,567.00	$63,160.00	-36.57%
010.5150.758.0600.6.20	Exp-Separation Cost-Vacation Payout	$10,179.74	$6,016.92	$0.00	$25,846.00	$0.00	-100.00%
010.5150.759.0600.6.20	Exp-Separation Cost- Retirement Incentive	$143,000.00	$30,000.00	$180,000.00	$0.00	$0.00	#DIV/0!
010.5200.153.0600.0.30	Health Insurance	$4,446,991.67	$4,990,250.97	$5,345,698.08	$5,517,594.00	$5,608,725.00	1.65%
010.5200.267.0600.0.30	Dental Insurance	$279,486.89	$267,254.55	$237,563.82	$260,000.00	$250,000.00	-3.85%
010.5200.750.0600.0.30	Medicare	$375,200.63	$389,176.15	$408,999.36	$433,961.00	$455,659.00	5.00%
010.5200.751.0600.0.30	Long Term Disability Ins	$13,220.91	$10,100.67	$5,909.51	$15,300.00	$7,500.00	-50.98%
010.5200.752.0600.0.30	Life Insurance	$9,672.08	$7,418.09	$5,324.17	$11,444.00	$7,500.00	-34.46%
010.5200.754.0600.0.30	FSA/H.SA Participant Fees	$0.00	$0.00	$0.00	$6,579.00	$7,800.00	18.56%
010.5200.755.0600.0.30	Workers Compensation Ins	$117,219.00	$136,715.00	$143,326.97	$153,000.00	$156,060.00	2.00%
010.5200.756.0600.0.30	Unemployment Comp	$2,900.00	$12,203.56	$99,959.03	$58,650.00	$58,650.00	0.00%
010.5250.153.0600.0.30	Retirees Health Insurance	$2,085,322.53	$2,171,125.75	$2,358,595.07	$2,400,000.00	$2,556,000.00	6.50%
010.5250.158.0600.6.30	OPEB	$0.00	$0.00	$20,000.00	$20,000.00	$20,000.00	0.00%
010.5250.267.0600.0.30	Retirees Dental Insurance	$125,468.81	$121,257.48	$176,322.78	$180,000.00	$187,200.00	4.00%
010.5260.750.0600.0.30	Liability & Property Ins	$138,714.00	$139,260.00	$149,587.92	$156,000.00	$173,093.00	10.96%
010.5300.270.0600.0.30	Lease Purchase of Equip	$121,376.31	$106,406.29	$159,925.86	$139,302.00	$150,261.00	7.87%
010.5500.380.0600.0.30	Bank Charges & Bond Issue	$2,563.76	$7,237.50	$4,196.97	$5,100.00	$5,000.00	-1.96%
010.5550.146.0600.3.10	Crossing Guards Salaries	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
010.8100.900.0600.0.30	Debt Retirement-Principal	$2,175,000.00	$560,000.00	$555,000.00	$550,000.00	$135,000.00	-75.45%
010.8200.910.0600.0.30	Debt Service - Interest	$115,575.00	$59,575.00	$41,800.00	$24,263.00	$11,813.00	-51.31%
010.9110.325.0600.9.30	Tuition - School Choice	$169,724.00	$153,501.00	$169,088.00	$171,846.00	$171,846.00	0.00%
010.9115.327.0600.9.30	Spec.Ed. Assessment	$2,002.00	$0.00	$0.00	$0.00	$0.00	0.00%
010.9120.326.0600.9.30	Tuition - Charter School	$774,247.00	$870,065.00	$758,126.00	$781,161.00	$781,161.00	0.00%
Location: System Wide - 0600		**$15,237,111.43**	**$14,126,898.60**	**$15,647,576.07**	**$15,689,893.00**	**$16,653,573.00**	**6.14%**

Table 19: Athletics Budget

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget w/ transfers	FY26 Budget	% Change
010.3510.100.0650.1.10	Athletic Director Salary	$88,158.60	$94,000.00	$104,000.00	$107,351.00	$110,571.00	3.00%
010.3510.110.0650.1.10	Athletic Dept Trainer	$33,030.64	$30,557.98	$31,398.32	$31,399.00	$32,030.00	2.01%
010.3510.115.0650.1.20	Athletic Stipends	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
010.3510.125.0650.1.20	HS Coaches-Regular Season	$147,426.55	$215,147.20	$256,159.23	$149,100.00	$160,000.00	7.31%
010.3510.142.0650.1.20	Official Salaries	$15,284.70	$33,245.00	$3,755.07	$0.00	$0.00	0.00%
010.3510.143.0650.1.20	MS Coaches	$47,008.25	$64,406.31	$61,938.80	$63,600.00	$75,000.00	17.92%
010.3510.144.0650.1.20	Post Season Play-Athletics	$1,800.00	$2,225.00	$2,175.00	$3,180.00	$3,000.00	0.00%
010.3510.332.0650.4.30	Transportation-Athletics	$10,498.86	$35,000.00	$0.00	$0.00	$0.00	0.00%
010.3510.515.0650.5.30	Athletic Supplies Materials	$69,321.89	$14,403.47	$791.81	$18,768.00	$19,143.00	2.00%
010.3510.730.0650.6.30	Athletic Other Expenses	$0.00	$30,000.85	$0.00	$0.00	$0.00	0.00%
Location: Athletic - 0650		**$412,529.49**	**$518,985.81**	**$460,218.23**	**$373,398.00**	**$399,744.00**	**7.06%**

Table 19: High School Budget

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget w/ transfers	FY26 Budget	% Change
010.2210.100.0700.1.10	Administrative Salaries - HS	$354,378.57	$358,680.00	$253,896.00	$270,000.00	$282,830.00	4.75%
010.2210.124.0700.2.10	Office Clerical Salary-HS	$80,352.91	$85,858.84	$88,890.95	$96,473.00	$94,217.00	-2.34%
010.2210.155.0700.6.30	Admin Prof Dev-HS	$0.00	$60.00	$0.00	$0.00	$0.00	0.00%
010.2210.157.0700.6.30	Principals Affiliation - HS	$6,205.00	$6,330.00	$14,229.65	$6,750.00	$5,634.00	-16.53%
010.2210.350.0700.6.30	Printing/Advertising - HS	$415.00	$325.00	$500.00	$500.00	$650.00	30.00%
010.2210.420.0700.5.30	Office Supplies - HS	$3,913.76	$4,766.33	$4,303.00	$4,680.00	$4,500.00	-3.85%
010.2305.110.0700.1.10	Teachers' Salariy HS	$3,991,906.49	$3,989,258.11	$4,008,067.23	$3,872,951.00	$4,002,180.00	3.34%
010.2305.115.0700.1.20	Stipends-TeachersHS	$54,304.12	$60,456.87	$63,068.17	$70,192.00	$66,688.00	-4.99%
010.2310.117.0700.1.15	Special Educ Teachers-HS	$739,946.35	$783,047.66	$773,606.70	$727,548.00	$761,386.00	4.65%
010.2320.118.0700.1.15	Speech Therapist HS	$14,660.22	$10,885.13	$78,850.32	$84,600.00	$90,769.00	7.29%
010.2325.116.0700.3.20	Teacher Subs - HS	$160,802.92	$238,599.34	$90,367.52	$72,050.00	$90,000.00	24.91%
010.2330.122.0700.3.10	Support Pers. - After School - HS	$0.00	$0.00	$0.00	$1,000.00	$1,000.00	0.00%
010.2330.128.0700.3.15	Special Education Paras-HS	$364,164.68	$400,454.68	$350,693.73	$275,684.00	$344,941.00	25.12%
010.2340.110.0700.1.10	Librarian-HS	$89,608.69	$95,675.94	$102,403.16	$105,476.00	$108,640.00	3.00%
010.2357.155.0700.4.30	Teacher Prof Dev-HS	$484.00	$2,586.90	$0.00	$5,000.00	$5,000.00	0.00%
010.2357.157.0700.6.30	Teacher Affil - HS	$273.00	$300.00	$295.00	$395.00	$325.00	-17.72%
010.2410.471.0700.5.30	Textbooks-Reg Ed - HS	$5,877.73	$3,906.04	$2,834.00	$6,670.00	$4,532.00	-32.05%
010.2415.525.0700.5.30	Library Supplies-HS	$300.00	$299.06	$497.84	$700.00	$700.00	0.00%
010.2415.526.0700.5.30	AV Supplies - HS	$0.00	$473.02	$213.98	$400.00	$450.00	12.50%
010.2415.535.0700.5.30	Library Books - HS	$3,130.94	$4,262.13	$3,568.27	$4,000.00	$4,000.00	0.00%
010.2415.536.0700.5.30	Library Subscrip- HS	$596.93	$513.00	$150.00	$200.00	$200.00	0.00%
010.2420.242.0700.6.30	Maint of Instruct Equip-HS	$2,157.31	$1,070.00	$1,918.00	$1,850.00	$2,000.00	8.11%
010.2420.850.0700.5.30	Acq of Instr. Equip/Supplies-HS	$13,389.80	$13,300.35	$13,386.11	$15,458.00	$22,503.00	45.58%

010.2420.870.0700.5.30	Replace of Instruct Equip - HS	$10,696.23	$10,835.35	$10,639.80	$12,966.00	$14,216.00	9.64%
010.2430.510.0700.5.30	Teaching Supplies - HS	$31,585.67	$39,242.45	$39,287.12	$44,924.00	$39,641.00	-11.76%
010.2430.511.0700.5.35	Supplies-Special Ed-HS	$7,619.39	$6,606.18	$8,465.04	$7,500.00	$7,500.00	0.00%
010.2455.426.0700.5.30	Computer Software - HS	$8,304.20	$3,909.60	$3,909.60	$4,220.00	$4,305.00	2.01%
010.2455.527.0700.5.30	AV Software-HS	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
010.2455.537.0700.5.30	Library Software - HS	$7,336.72	$6,566.27	$6,737.48	$8,200.00	$8,200.00	0.00%
010.2710.110.0700.1.10	Guidance Sal - HS	$409,504.61	$444,163.04	$395,582.75	$393,986.00	$327,515.00	-16.87%
010.2710.124.0700.2.10	Guidance Clerical Salary-HS	$56,589.23	$58,095.12	$60,615.10	$62,596.00	$66,500.00	6.24%
010.2710.520.0700.5.30	Guidance Supplies-HS	$451.08	$523.40	$457.91	$500.00	$525.00	5.00%
010.3200.178.0700.1.10	Nurses Salaries-HS	$118,896.76	$122,403.13	$127,673.39	$84,087.00	$86,658.00	3.06%
010.3520.715.0700.6.30	Graduation Exp- HS	$11,496.21	$14,627.41	$8,373.05	$15,246.00	$8,150.00	-46.54%
010.3520.730.0700.6.30	Student Ops - HS	$8,200.34	$10,136.08	$4,434.35	$6,005.00	$5,275.00	-12.16%
010.4120.211.0700.6.40	Heating of Bldgs - HS	$72,409.95	$80,738.59	$117,352.29	$84,893.00	$115,000.00	35.46%
010.4130.213.0700.6.40	Electricity - HS	$224,486.60	$267,649.65	$230,367.20	$253,900.00	$277,061.00	9.12%
010.4130.230.0700.6.40	Water - HS	$3,880.00	$20,218.00	$14,438.00	$105,000.00	$52,500.00	-50.00%
010.4130.231.0700.6.40	Sewer - HS	$26,975.03	$67,068.94	$60,008.19	$68,091.00	$70,815.00	4.00%
010.4130.340.0700.6.40	Telephone - HS	$2,147.38	$1,810.57	$1,841.06	$2,550.00	$2,601.00	2.00%
Location: High School - 0700		**$6,887,447.82**	**$7,215,702.18**	**$6,941,921.96**	**$6,777,241.00**	**$6,979,607.00**	**2.99%**

Table 20: Middle School Budget

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget w/ transfers	FY26 Budget	% Change
010.2210.100.0900.1.10	Admin Salaries-MS	$337,393.24	$346,931.34	$346,522.56	$367,851.00	$393,601.00	7.00%
010.2210.124.0900.2.10	Office Clerical Salary-MS	$116,740.72	$126,692.73	$135,451.81	$92,722.00	$95,504.00	3.00%
010.2210.155.0900.6.30	Admin Prof Dev-MS	$0.00	$0.00	$533.92	$0.00	$1,500.00	0.00%
010.2210.157.0900.6.30	Principal's Affiliations-MS	$200.00	$300.00	$0.00	$1,500.00	$1,500.00	0.00%
010.2210.420.0900.5.30	Office Supplies-MS	$3,862.47	$3,134.95	$862.34	$6,500.00	$6,500.00	0.00%
010.2305.110.0900.1.10	Teachers Salaries-MS	$3,990,897.36	$4,211,033.76	$4,343,343.70	$4,371,225.00	$4,471,066.00	2.28%
010.2305.115.0900.1.20	Stipends-MS	$8,099.98	$1,870.62	$0.00	$0.00	$0.00	0.00%
010.2310.117.0900.1.15	Special Educ Teachers-MS	$824,755.97	$830,014.85	$952,182.94	$997,681.00	$1,053,172.00	5.56%
010.2320.118.0900.0.00	Speech	$102,732.35	$109,779.24	$116,964.84	$111,686.00	$119,830.00	7.29%
010.2325.116.0900.3.20	Teacher Subs-MS	$111,092.28	$185,737.76	$154,943.18	$82,500.00	$82,500.00	0.00%
010.2330.122.0900.3.10	Support Pers. - After School - MS	$0.00	$10,000.17	$1,042.82	$2,500.00	$2,500.00	0.00%
010.2330.128.0900.3.15	Special Ed Paras-MS	$376,722.91	$393,386.56	$327,033.30	$431,299.00	$355,841.00	-17.50%
010.2340.110.0900.1.10	Librarian-MS	$95,494.94	$97,882.31	$66,971.25	$88,125.00	$94,551.00	7.29%
010.2340.123.0900.3.10	Library Assistant-MS	$37,620.45	$31,553.85	$33,155.33	$40,371.00	$43,404.00	7.51%
010.2357.155.0900.4.30	Teacher PD -MS	$1,255.50	$1,649.47	$1,200.00	$5,000.00	$5,000.00	0.00%
010.2410.471.0900.5.30	Textbooks-Reg Ed-MS	$0.00	$1,748.00	$0.00	$5,988.00	$5,988.00	0.00%
010.2415.410.0900.5.30	Subscriptions-MS	$13,674.10	$950.00	$0.00	$0.00	$0.00	0.00%
010.2415.525.0900.5.30	Library Supplies-MS	$206.42	$305.88	$821.80	$1,200.00	$1,200.00	0.00%
010.2415.535.0900.5.30	Library Books-MS	$1,138.29	$14.99	$2,460.87	$6,200.00	$5,000.00	-19.35%
010.2415.536.0900.5.30	Library Subscript-MS	$485.80	$1,300.00	$196.00	$900.00	$1,100.00	22.22%
010.2420.242.0900.6.30	Maint of Instruct Equip-MS	$1,375.00	$2,508.36	$0.00	$2,600.00	$2,600.00	0.00%
010.2420.850.0900.5.30	Acq of Instruct Equip-MS	$203.69	$184.90	$2,551.64	$5,900.00	$1,400.00	-76.27%
010.2420.870.0900.5.30	Replace of Instruct Equip-MS	$0.00	$0.00	$895.12	$1,900.00	$1,900.00	0.00%
010.2430.510.0900.5.30	Teaching Supplies-MS	$32,177.14	$39,559.92	$30,890.29	$47,900.00	$53,950.00	12.63%

010.2430.511.0900.5.35	Supplies-Special Ed-MS	$4,452.71	$7,574.54	$7,707.81	$8,000.00	$8,000.00	0.00%
010.2455.426.0900.5.30	Computer Software-MS	$290.65	$0.00	$0.00	$0.00	$0.00	0.00%
010.2710.110.0900.1.10	Guidance Salary-MS	$207,729.75	$319,462.50	$342,862.31	$286,671.00	$375,676.00	31.05%
010.2710.520.0900.5.30	Guidance Supplies-MS	$0.00	$0.00	$0.00	$550.00	$0.00	-100.00%
010.3200.178.0900.1.10	Nurses Salaries-MS	$121,498.47	$129,724.93	$138,846.22	$112,488.00	$159,834.00	42.09%
010.3400.126.0900.3.10	Aides-Lunch-MS	$3,610.48	$5,584.50	$3,600.00	$7,350.00	$5,000.00	-31.97%
010.3520.730.0900.6.30	Student Ops-MS	$3,487.39	$8,127.22	$18,084.87	$22,723.00	$19,804.00	-12.85%
010.4120.211.0900.6.40	Heating of Bldgs-MS	$114,969.87	$106,043.46	$122,099.65	$126,755.00	$120,000.00	-5.33%
010.4130.213.0900.6.40	Electricity-MS	$205,213.96	$234,135.53	$219,502.50	$230,250.00	$253,275.00	10.00%
010.4130.230.0900.6.40	Water-MS	$12,587.72	$22,603.36	$15,585.83	$13,482.00	$14,156.00	5.00%
010.4130.231.0900.6.40	Sewer-MS	$20,319.35	$22,448.74	$23,416.73	$22,360.00	$23,254.00	4.00%
010.4130.340.0900.6.40	Telephone-MS	$8,013.47	$6,268.99	$3,595.71	$8,364.00	$8,531.00	2.00%
010.7100.433.0900.0.00	Improvement Bldg Cont. Svcs	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Location: Middle School - 0900		**$6,758,302.43**	**$7,258,513.43**	**$7,413,325.34**	**$7,510,541.00**	**$7,787,137.00**	**3.68%**

Table 21: Florence Roche Budget

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget w/ transfers	FY26 Budget	% Change
010.2210.100.1000.1.10	Administrative Salaries-FR	$225,386.26	$231,511.49	$238,130.33	$256,000.00	$273,780.00	6.95%
010.2210.124.1000.2.10	Office Clerical Salary-FR	$70,265.09	$74,651.33	$78,943.37	$74,052.00	$76,098.00	2.76%
010.2210.155.1000.6.30	Admin Prof Dev -FR	$0.00	$0.00	$480.54	$0.00	$0.00	#DIV/0!
010.2210.157.1000.6.30	Principals Affiliation-FR	$289.00	$528.00	$178.00	$1,500.00	$1,500.00	0.00%
010.2210.420.1000.5.30	Office Supplies-FR	$1,741.94	$1,300.28	$609.82	$2,000.00	$2,000.00	0.00%
010.2305.110.1000.1.10	Teachers' Salaries-FR	$2,660,934.24	$2,553,845.03	$2,703,932.65	$3,122,679.00	$3,313,768.00	6.12%
010.2310.117.1000.1.15	Special Educ Teachers-FR	$522,423.72	$561,991.83	$683,233.46	$746,277.00	$783,902.00	5.04%
010.2320.118.1000.1.15	Speech Therapist-FR	$128,671.61	$128,635.28	$162,563.04	$260,925.00	$275,848.00	5.72%
010.2325.116.1000.3.20	Teacher Subs-FR	$113,288.12	$89,624.42	$97,849.25	$82,500.00	$82,500.00	0.00%
010.2330.122.1000.3.10	Support Pers. -After School-FR	$0.00	$0.00	$978.82	$1,500.00	$1,500.00	0.00%
010.2330.128.1000.3.15	Special Education Paras-FR	$280,020.84	$198,189.95	$229,729.48	$596,540.00	$1,001,301.00	67.85%
010.2340.123.1000.3.10	Library Assistant-FR	$0.00	$0.00	$0.00	$44,184.00	$45,417.00	2.79%
010.2357.155.1000.4.30	Teacher Prof Dev-FR	$515.40	$2,916.00	$0.00	$5,000.00	$5,000.00	0.00%
010.2410.471.1000.5.30	Textbooks-Reg Ed-FR	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
010.2415.525.1000.5.30	Library Supplies-FR	$0.00	$383.52	$174.90	$500.00	$500.00	0.00%
010.2415.535.1000.5.30	Library Books-FR	$982.26	$632.56	$883.04	$3,000.00	$3,000.00	0.00%
010.2420.850.1000.5.30	Acq of Instructional Equip-FR	$1,329.08	$2,973.72	$2,998.00	$5,000.00	$3,000.00	-40.00%
010.2420.870.1000.5.30	Replace of Instruct Equip-FR	$975.63	$0.00	$0.00	$0.00	$0.00	0.00%
010.2430.510.1000.5.30	Teaching Supplies-FR	$33,901.35	$31,265.58	$34,429.30	$53,000.00	$55,000.00	3.77%
010.2430.511.1000.5.35	Supplies-Special Ed-FR	$9,644.52	$9,054.18	$8,047.16	$10,000.00	$10,000.00	0.00%
010.2455.426.1000.5.30	Computer Software-FR	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
010.2710.110.1000.1.10	Guidance Salary-FR	$167,608.27	$159,444.78	$219,717.61	$173,961.00	$182,036.00	4.64%
010.2710.520.1000.5.30	Guidance Supplies-FR	$0.00	$0.00	$0.00	$750.00	$750.00	0.00%
010.3200.178.1000.1.10	Nurses Salaries-FR	$136,808.07	$134,227.86	$138,230.18	$128,937.00	$158,463.00	22.90%
010.3200.180.1000.3.10	Nursing-Aide-FR	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%

010.3400.126.1000.3.10	Aides-Lunch-FR	$0.00	$12,982.50	$15,772.50	$12,600.00	$15,000.00	19.05%
010.3520.730.1000.6.30	Student Operations-FR	$0.00	$99.93	$0.00	$0.00	$0.00	0.00%
010.4120.211.1000.6.40	Heating-FR	$78,939.15	$77,659.31	$72,077.12	$87,031.00	$75,000.00	-13.82%
010.4130.213.1000.6.40	Electricity-FR	$55,825.72	$51,074.62	$45,469.56	$62,637.00	$68,901.00	10.00%
010.4130.230.1000.6.40	Water-FR	$7,154.92	$15,914.56	$6,932.07	$7,665.00	$8,048.00	5.00%
010.4130.231.1000.6.40	Sewer-FR	$19,247.75	$43,395.36	$16,016.62	$21,060.00	$21,902.00	4.00%
010.4130.340.1000.6.40	Telephone-FR	$1,540.65	$1,169.17	$341.47	$1,632.00	$1,665.00	2.02%
010.7100.433.1000.0.00	Improv Bldg Cont Svc	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Location: Florence Roche - 1000		**$4,517,493.59**	**$4,383,471.26**	**$4,757,718.29**	**$5,760,930.00**	**$6,465,879.00**	**12.24%**

Table 22: Swallow Union Budget

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget w/ transfers	FY26 Budget	% Change
010.2210.100.1200.1.10	Administrative Salaries-SU	$128,749.26	$119,113.09	$123,300.00	$126,999.00	$135,889.00	7.00%
010.2210.124.1200.2.10	Office Clerical Salary-SU	$44,454.40	$46,482.56	$48,961.44	$50,898.00	$52,425.00	3.00%
010.2210.155.1200.6.30	Admin Prof Dev-SU	$0.00	$0.00	$480.54	$0.00	$0.00	#DIV/0!
010.2210.157.1200.6.30	Principals Affiliation-SU	$0.00	$309.00	$0.00	$400.00	$390.00	-2.50%
010.2210.420.1200.5.30	Office Supplies-SU	$153.64	$1,393.84	$542.48	$1,000.00	$1,000.00	0.00%
010.2305.110.1200.1.10	Teachers' Salaries-SU	$1,524,698.34	$1,497,527.67	$1,635,002.60	$1,004,877.00	$1,041,681.00	3.66%
010.2305.115.1200.1.20	Stipends	$11,781.44	$11,800.00	$13,000.00	$200.00	$264.00	0.00%
010.2310.117.1200.1.15	Spec Ed Teachers-SU	$310,225.67	$304,318.82	$450,725.71	$287,039.00	$303,525.00	5.74%
010.2320.118.1200.1.15	Speech-SU	$25,556.95	$21,770.23	$102,847.85	$45,124.00	$48,414.00	7.29%
010.2325.116.1200.3.20	Teacher Subs-SU	$47,933.24	$40,240.14	$64,520.44	$44,000.00	$45,000.00	2.27%
010.2330.122.1200.3.10	Support Pers-After School-SU	$0.00	$6,674.16	$13,585.19	$5,000.00	$5,000.00	0.00%
010.2330.128.1200.3.15	Special Education Paras-SU	$304,676.47	$351,845.87	$264,990.74	$154,447.00	$96,456.00	-37.55%
010.2340.123.1200.3.10	Library Assistant-SU	$0.00	$0.00	$0.00	$31,000.00	$33,198.00	7.09%
010.2357.155.1200.4.30	Teacher Prof Dev-SU	$721.60	$5,435.00	$996.44	$5,000.00	$5,000.00	0.00%
010.2357.312.1200.6.30	Teacher PD/Travel/Exp-SU	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
010.2410.471.1200.5.30	Textbooks-Reg Ed-SU	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
010.2410.472.1200.5.35	Textbooks-Special Ed-SU	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
010.2415.525.1200.5.30	Library Supplies-SU	$240.89	$202.77	$252.32	$300.00	$300.00	0.00%
010.2415.535.1200.5.30	Library Books-SU	$0.00	$291.87	$1,912.43	$2,000.00	$2,000.00	0.00%
010.2415.536.1200.5.30	Library Subscriptions-SU	$0.00	$0.00	$0.00	$120.00	$120.00	0.00%
010.2420.242.1200.6.30	Maint of Instruct Equip-SU	$0.00	$0.00		$500.00	$0.00	0.00%
010.2420.850.1200.5.30	Acq of Instructional Equip-SU	$845.56	$1,827.50		$700.00	$700.00	0.00%
010.2420.870.1200.5.30	Repl of Instruct Equip-SU	$630.71	$0.00		$1,324.00	$1,725.00	0.00%
010.2430.510.1200.5.30	Teaching Supplies-SU	$17,352.52	$17,686.18	$17,481.04	$24,125.00	$24,450.00	1.35%
010.2430.511.1200.5.35	Supplies-Special Ed-SU	$6,114.92	$6,401.43	$6,347.03	$4,500.00	$4,500.00	0.00%

010.2455.426.1200.5.30	Computer Software-SU	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
010.2710.110.1200.1.10	Guidance Salary-SU	$168,355.66	$86,211.82	$92,273.59	$63,876.00	$68,534.00	7.29%
010.2710.520.1200.5.30	Guidance Supplies-SU	$0.00	$0.00	$0.00	$300.00	$300.00	0.00%
010.3200.178.1200.1.10	Nurses Salaries-SU	$69,401.36	$70,882.12	$74,531.54	$79,660.00	$82,908.00	4.08%
010.3400.126.1200.3.10	Aides-Lunch-SU	$3,584.00	$15,655.00	$16,863.75	$12,600.00	$15,000.00	19.05%
010.3520.730.1200.6.30	Student Ops-SU	$0.00	$99.67	$302.00	$400.00	$250.00	-37.50%
010.4120.211.1200.6.40	Heating of Bldgs-SU	$37,875.06	$38,838.17	$46,672.09	$40,368.00	$50,000.00	23.86%
010.4130.213.1200.6.40	Electricity-SU	$64,234.83	$74,258.94	$69,078.10	$72,072.00	$79,279.00	10.00%
010.4130.230.1200.6.40	Water-SU	$20,983.14	$17,262.60	$12,016.84	$22,474.00	$23,598.00	5.00%
010.4130.340.1200.6.40	Telephone-SU	$2,484.41	$1,363.78	$629.73	$3,060.00	$3,121.00	1.99%
Location: Swallow Union - 1200		**$2,791,054.07**	**$2,737,892.23**	**$3,057,313.89**	**$2,084,363.00**	**$2,125,027.00**	**1.95%**

Table 23: Boutwell Budget

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget w/ transfers	FY26 Budget	% Change
010.2210.100.1500.1.15	Administrative Salary-ECC	$189,575.46	$92,250.00	$94,786.88	$99,000.00	$101,970.00	3.00%
010.2210.124.1500.2.15	Office Clerical Salary-ECC	$37,660.56	$39,037.44	$40,672.00	$46,618.00	$48,016.00	3.00%
010.2210.350.1500.6.35	Printing/Advertising-ECC	$212.64	$33.70	$299.34	$100.00	$0.00	-100.00%
010.2210.420.1500.5.35	Office Supplies-ECC	$349.29	$782.30	$731.51	$800.00	$2,000.00	150.00%
010.2310.117.1500.1.15	Special Educ Teachers-ECC	$88,853.84	$87,151.36	$159,240.47	$170,574.00	$179,054.00	4.97%
010.2320.118.1500.1.15	Speech Therapist-ECC	$85,025.72	$87,151.36	$89,548.03	$92,235.00	$95,002.00	3.00%
010.2325.116.1500.3.25	Teacher Subs-ECC	$17,667.88	$34,030.61	$24,979.75	$13,200.00	$14,000.00	6.06%
010.2330.128.1500.3.15	Special Education Paras-ECC	$88,564.82	$198,031.91	$289,990.28	$325,390.00	$504,864.00	55.16%
010.2357.155.1500.4.35	Teacher Prof Dev-ECC	$295.44	$152.91	$183.45	$5,000.00	$5,000.00	0.00%
010.2410.472.1500.5.35	Textbooks/Consumables-ECC	$1,531.39	$3,353.42	$3,997.17	$4,000.00	$8,000.00	100.00%
010.2420.242.1500.6.35	Maint of Instruct Equip-ECC	$0.00	$914.06	$595.89	$316.00	$536.00	69.62%
010.2420.850.1500.5.35	Acq of Instruct Equip-ECC	$0.00	$3,487.50	$2,496.25	$1,348.00	$0.00	-100.00%
010.2430.510.1500.5.35	Teaching Supplies-ECC	$5,926.05	$5,760.62	$9,995.19	$11,636.00	$12,000.00	3.13%
010.2430.511.1500.5.35	Supplies-Special Ed-ECC	$6,219.25	$8,924.68	$10,676.80	$12,000.00	$12,000.00	0.00%
010.3200.178.1500.1.10	Nurses Salaries-ECC	$76,523.19	$78,436.17	$80,593.13	$83,011.00	$85,502.00	3.00%
010.4120.211.1500.6.40	Heating of Buildings-ECC	$8,660.92	$6,480.42	$13,043.68	$12,128.00	$14,000.00	15.44%
010.4130.213.1500.6.40	Electricity-ECC	$14,460.36	$13,955.43	$13,807.47	$16,533.00	$18,186.00	10.00%
010.4130.230.1500.6.40	Water-ECC	$1,537.78	$1,817.56	$2,046.10	$1,680.00	$1,764.00	5.00%
010.4130.231.1500.6.40	Sewer-ECC	$1,846.40	$2,140.66	$2,226.02	$2,080.00	$2,163.00	3.99%
010.4130.340.1500.6.40	Telephone ECC	$876.84	$903.55	$0.00	$1,530.00	$1,561.00	2.03%
Location: ECC - 1500		**$625,787.83**	**$664,795.66**	**$839,909.41**	**$899,179.00**	**$1,105,618.00**	**22.96%**

Summary Data for Grant and Revolving Funds

Table 24: Title I, IIA, IV and VI

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
250.0438.000.0000.0.00	Revenue-Title I	($52,427.00)	($67,902.00)	($59,047.78)	($62,684.22)	($60,554.00)
250.2310.110.9305.1.10	FY24 Prof Salary-Title I	$0.00	$0.00	$54,093.00	$40,000.00	$40,000.00
250.2356.115.0600.1.10	Stipends-Title I	$6,000.00	$2,790.00	$0.00	$0.00	$0.00
250.2357.306.9140.4.30	Consultants-Title I	$20,000.00	$0.00	$0.00	$10,000.00	$10,000.00
250.2415.510.9305.5.30	Supplies-Title I	$5,107.00	$4,921.78	$326.63	$1,954.00	$1,954.00
250.2455.510.0600.5.30	Software-Title I	$18,001.41	$0.00	$0.00	$0.00	$0.00
250.2430.511.0600.5.35	FY22 Homeless Supplies/Materials-Title I	$3,318.59	$0.00	$0.00	$5,000.00	$5,000.00
251.2305.121.0600.1.10	Reading Specialists-FY25 Tiltle I	$0.00	$55,000.00	$0.00	$0.00	$0.00
251.5100.152.0600.6.30	MTRS-FY23 Title I	$0.00	$0.00	$4,868.37	$3,600.00	$3,600.00

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
200.0438.000.0000.0.00	Revenue-Title IIA	($31,259.00)	($30,996.00)	($25,033.00)	($28,167.00)	($28,167.00)
200.2357.100.9140.1.10	Admin Salary-Title IIA	$3,000.00	$0.00	$4,500.00	$0.00	$0.00
200.2357.115.9140.1.10	Stipends-Title IIA	$14,544.00	$13,517.70	$2,749.30	$14,000.00	$14,000.00
200.2357.306.9140.4.30	Contract Svcs-Title IIA	$12,000.00	$12,000.00	$17,000.00	$14,000.00	$14,000.00
200.2357.510.9140.5.30	Supplies/Materials-Title IIA	$1,445.00	$2,537.26	$784.03	$167.00	$167.00
200.5100.152.9140.6.30	MTRS-Title IIA	$270.00	$0.00	$0.00	$0.00	$0.00
201.2356.312.0900.6.30	FY25 Travel MS-Title II140-MS	$0.00	$2,940.71	$0.00	$0.00	$0.00

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
260.0435.000.0000.1.00	Revenue-Title IV Student Academic Enrich	($10,000.00)	($5,230.00)	($10,270.00)	($14,500.00)	($10,000.00)
260.2356.115.0600.0.00	Stipends-Title IV Student Academic Enrich	$9,011.80	$5,230.00	$7,270.00	$10,000.00	$10,000.00
261.2455.410.0600.5.30	Instr. Software Title IV Grant 309 FY24	$0.00	$0.00	$0.00	$0.00	$0.00
260.2356.510.0600.5.30	Supplies-Title IV Student Academic Enrich	$988.20	$0.00	$3,000.00	$4,500.00	$0.00

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
220.0438.000.0000.0.00	Revenue-Title VI	($622,590.00)	($473,942.00)	($729,926.00)	($818,907.00)	($680,640.00)
220.2110.124.0400.2.15	Spec Ed Secretary-SVC-Title VI	$0.00	$0.00	$0.00	$46,300.00	$46,300.00
220.2300.128.9240.3.15	Support Salary-Title VI	$251,880.24	$141,197.36	$468,069.00	$369,168.43	$350,000.00
220.2320.306.9240.4.35	Contract Svcs-Title VI	$328,126.19	$314,464.88	$237,754.12	$286,035.91	$234,340.00
220.2357.312.9240.6.35	Travel-Title VI	$702.57	$90.00	$4,783.00	$0.00	$0.00
220.2430.511.9240.5.35	Supplies-Title VI	$41,881.00	$17,950.88	$19,557.60	$117,403.82	$50,000.00

Table 25: Early Childhood Entitlement Grants

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
230.0438.000.0000.0.00	Revenue-Early Childhood Grant	($17,340.00)	($18,279.00)	($18,751.00)	($18,752.00)	($18,752.00)
230.2330.128.9262.3.15	Support Salary-Early Childhood Grant	$17,340.00	$18,279.00	$18,751.00	$18,752.00	$18,752.00

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
239.0438.000.0000.0.00	Revenue-Spec Ed Prof Dev	$0.00	$0.00	($11,172.00)	($9,121.00)	$0.00
239.2357.115.9274.1.15	Prof Sal Stipends-Spec Ed Prof Dev	$0.00	$0.00	$0.00	$6,000.00	$0.00
239.2357.306.9274.4.35	Contract Svcs-Spec Ed Prof Dev	$0.00	$0.00	$10,850.00	$3,150.00	$0.00
239.2357.511.9274.5.35	Supplies-Spec Ed Prof Dev	$5,700.17	$0.00	$293.00	$0.00	$0.00

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Budget CLOSED	FY25 Budget CLOSED	FY26 Budget CLOSED
224.0438.000.0000.0.00	Revenue-FY22 ARPA-IDEA	($137,285.00)	($23,043.81)	$0.00	$0.00	$0.00
224.2356.306.0600.4.35	Contract Services ARPA-IDEA	$102,554.67	$0.00	$0.00	$0.00	$0.00
224.2430.511.0600.5.35	Supplies-ARPA-IDEA	$34,730.33	$23,043.81	$0.00	$0.00	$0.00

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
241.0438.000.0000.0.00	Revenue-Spec Ed Early Program Improv	$0.00	$0.00	$0.00	$0.00	$0.00
241.2451.511.0600.5.35	Supplies-Spec Ed Early Program Improv	$10.95	$0.00	$0.00	$0.00	$0.00

Table 26: Competitive Grant

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
233.0439.000.0000.0.00	Revenue-Hate & Crime Prevention	$0.00	$0.00	$0.00	$0.00	$0.00
233.2210.115.0600.1.15	Stipends-Hate and Crime Prevention	$0.00	$0.00	$0.00	$0.00	$0.00
233.2358.036.0600.4.30	Consultants-Hate and Crime Prevention	$0.00	$0.00	$0.00	$0.00	$0.00
233.2430.511.1500.5.35	Supplies-Hate and Crime Prevention	$4,003.60	$0.00	$0.00	$0.00	$0.00

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
243.0439.000.0000.0.00	Revenue-Safe & Supportive Schools	($10,000.00)	$0.00	$0.00	$0.00	$0.00
243.2110.115.9335.1.10	Stipends-Safe & Supportive Schools	$3,484.67	$0.00	$0.00	$0.00	$0.00
243.2110.510.9335.5.30	Supplies-Safe & Supportive Schools	$2,045.81	$0.00	$0.00	$0.00	$0.00
243.2110.510.9335.5.30	Consultants-Safe & Supportive Schools	$5,500.00	$0.00	$0.00	$0.00	$0.00

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
246.0438.000.0000.0.00	Revenue-SEL& Mental Health	($64,090.00)	($54,477.00)	($48,695.00)	$0.00	$0.00
246.2354.115.0600.1.10	Stipends- SEL& Mental Health	$15,420.00	$13,266.00	$0.00	$0.00	$0.00
246.2356.306.0600.4.30	Inst. Staff attending PD- SEL& Mental Health	$0.00	$0.00	$24,992.50	$0.00	$0.00
246.2358.306.0600.4.30	Contracted Services- SEL& Mental Health	$26,085.00	$34,725.00	$9,518.00	$0.00	$0.00
246.2415.510.0600.5.30	Supplies- SEL& Mental Health	$22,585.00	$6,486.00	$14,184.50	$0.00	$0.00

Account	Description	FY22 Actuals	FY23 Budget CLOSED	FY24 Budget CLOSED	FY25 Budget CLOSED	FY26 Budget CLOSED
305.0439.000.0000.0.00	Revenue-Summer & Vacation Grant	($117,250.00)	$0.00	$0.00	$0.00	$0.00
305.2110.115.0600.1.10	Stipends-Summer & Vacation Grant	$1,000.00	$0.00	$0.00	$0.00	$0.00
305.2305.110.0600.1.10	Instr Salaries-Summer & Vacation Grant	$90,370.00	$0.00	$0.00	$0.00	$0.00
305.2330.306.0600.4.30	Contracted Svcs-Summer & Vacation Grant	$25,655.00	$0.00	$0.00	$0.00	$0.00
308.2430.510.0600.5.30	Supplies-Summer School Expansion	$225.00	$0.00	$0.00	$0.00	$0.00

Table 27: PLTW Grant

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
270.0440.000.0000.0.00	Revenue-PLTW Grant	($1,155.00)	$0.00	$0.00	$0.00	$0.00
270.2358.155.0300.4.30	PD Contracted Services-PLTW	$306.34	$0.00	$0.00	$0.00	$0.00
270.2410.426.0300.5.30	Textbooks And Software-PLTW	$0.00	$0.00	$0.00	$0.00	$0.00
270.2358.155.0300.5.30	PD Supplies-PLTW	$1,148.66	$0.00	$0.00	$0.00	$0.00

Table 28: COVID Grants and Gifts

Account	Description	FY22 Actuals	FY23 Budget CLOSED	FY24 Budget CLOSED	FY25 Budget CLOSED	FY26 Budget CLOSED
227.0439.000.0000.0.00	Revenue-COVID Prevention Fund	$0.00	$0.00	$0.00	$0.00	$0.00
227.4220.246.0600.5.30	Maintenance-COVID Prevention Fund	$0.00	$0.00	$0.00	$0.00	$0.00

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
304.0439.000.0000.0.00	Revenue-Foundation Reserve	($32,794.33)	$0.00	$0.00	$0.00	$0.00
304.2250.426.0350.5.30	Software-Foundation Reserve	$0.00	$16,806.67	$0.00	$0.00	$0.00
304.9300.319.0400.9.35	Supplies-Foundation Reserve	$0.00	$15,987.66	$0.00	$0.00	$0.00

Account	Description	FY22 Actuals	FY23 Budget CLOSED	FY24 Budget CLOSED	FY25 Budget CLOSED	FY26 Budget CLOSED
306.0438.000.0000.0.00	Revenue-ESSER I	$0.00	$0.00	$0.00	$0.00	$0.00
306.2358.155.1500.4.30	Consultants-ESSER I	$0.00	$0.00	$0.00	$0.00	$0.00
306.2455.410.0600.5.30	Software-ESSER I	$0.00	$0.00	$0.00	$0.00	$0.00

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Budget CLOSED	FY25 Budget CLOSED	FY26 Budget CLOSED
307.0438.000.0000.0.00	Revenue-ESSER II	($92,679.00)	($70,571.00)	$0.00	$0.00	$0.00
307.2800.110.0600.1.10	Social Worker - ESSER II	$85,025.72	$64,745.00	$0.00	$0.00	$0.00
307.2800.304.0600.4.30	Contracted Psycological Services- ESSER II	$0.00	$0.00	$0.00	$0.00	$0.00
307.5100.152.0600.6.30	MTRS- ESSER II	$7,652.00	$5,827.28	$0.00	$0.00	$0.00
307.5200.153.0600.6.30	Health Insurance- ESSER II	$0.00	$0.00	$0.00	$0.00	$0.00

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget CLOSED	FY26 Budget CLOSED

309.0438.000.0000.0.00	Revenue-ESSER III	($241,260.00)	($103,160.00)	$0.00	$0.00	$0.00
309.2310.117.1500.1.15	Intergrated Preschool Teacher-ESSER III	$34,895.73	$0.00	$0.00	$0.00	$0.00
309.2310.121.0600.1.10	Reading/Math Specialist-ESSER III	$186,109.41	$3,971.50	$0.00	$0.00	$0.00
309.5100.152.0600.6.30	MTRS_ESSER III	$20,254.00	$7,837.50	$0.00	$0.00	$0.00
309.5200.153.0600.6.30	Health Insurance-ESSER III	$0.00	$0.00	$0.00	$0.00	$0.00
309.2310.121.0400.1.15	Prof Sal Spec Ed-Reading - ESSER III	$0.00	$87,151.36	$0.00	$0.00	$0.00
309.2305.115.0600.1.20	Stipends-ESSER III	$0.00	$3,157.63	$1,043.14	$0.00	$0.00

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
	Opening Balance	($104,228.87)	($278,583.45)	($53,249.77)	($0.00)	$0.00
495.0432.000.0000.0.00	Revenue-ARPA Gift	($776,811.20)	($510,754.77)	$0.00	($619,000.00)	$0.00
495.1110.306.0100.4.30	Consultants School Cmte-Groton Gift	$0.00	$0.00	$0.00	$50,000.00	$0.00
495.2315.111.0400.1.15	Team Chairs-Salary ARPA Gift	$0.00	$0.00	$48,852.76	$0.00	$0.00
495.2400.730.0600.3.30	Expenditure-ARPA Gift	$507,600.63	$670,482.82	$0.00	$0.00	$0.00
495.2400.730.0600.3.30	Expenditures-Dist Wide Gift Fund	$94,855.99	$65,605.63	$0.21	$0.00	$0.00
495.4220.246.0500.5.30	PFAS Expense-Groton Gift Fund	$0.00	$0.00	$0.00	$500,000.00	$0.00
495.5100.152.0600.6.30	MTRS-ARPA Groton/Dunst Gift	$0.00	$0.00	$4,396.80	$0.00	$0.00
495.52200.756.0600.0.30	Unemployment Exp-Groton Gift Fund	$0.00	$0.00	$0.00	$69,000.00	$0.00
	Net from Operating	($174,354.58)	($53,249.77)	($0.00)	$0.00	$0.00

Table 29: Food Service Revolving Account

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
	Opening Balance	($7,779.62)	($96,597.06)	($172,239.56)	($190,637.13)	($261,160.13)
400.0425.000.0000.0.00	Food Service Receipts-Fed	($841,609.64)	($325,924.77)	($194,214.00)	($215,354.00)	($225,000.00)
400.0426.000.0000.0.00	Food Service Receipts-State	($9,617.82)	($650,892.34)	($789,214.67)	($875,000.00)	($900,000.00)
400.0427.000.0000.0.00	Food Service Receipts-Local	($50,507)	($81,917)	($98,412.94)	($135,550.00)	($130,000.00)
400.3400.119.0600.1.10	Food Service Salaries-Admin	$25,842	$24,873	$28,744.93	$26,000.00	$0.00
400.3400.119.0600.3.10	Food Service Salaries-Hourly	$98,534.73	$92,273.03	$92,621.10	$93,600.00	$83,700.00
400.3400.264.0600.6.30	Food Service-General Expenses	$688,427.16	$865,829.62	$922,975.35	$1,035,781.00	$1,100,000.00
400.3400.265.0600.6.30	Food Service-Taxes	$112.97	$115.54	$142.66	$0.00	$175.00
400.7400.870.0900.5.30	Repl of Kitchen Equipment	$0.00	$0.00	$18,960.00	$0.00	$0.00
	Net of Operating	($88,817.44)	($75,642.50)	($18,397.57)	($70,523.00)	($71,125.00)

Table 30: Athletics Revolving Account

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
	Opening Balance	$0.00	$0.80	$0.07	($600.50)	($100.50)
405.0320.000.0000.0.00	Transfers In	($17,158.44)	($5,974.00)	$0.00	$0.00	$0.00
405.0321.000.0000.0.00	Transfers Out	$0.00	$15,045.03	$0.00	$0.00	$0.00
405.0430.000.0700.0.01	HS User Fees-Fall	($80,831.70)	($85,891.86)	($110,180.45)	($120,000.00)	($110,000.00)
405.0430.000.0700.0.02	HS User Fees-Winter	($90,635.68)	($64,480.29)	($68,000.00)	($110,000.00)	($90,000.00)
405.0430.000.0700.0.03	HS User Fees-Spring	($54,767.44)	($72,730.32)	($87,266.18)	($80,000.00)	($80,000.00)
405.0430.000.0900.0.01	MS User Fees-Fall	($15,282.30)	($27,026.68)	($23,480.00)	($15,000.00)	($30,000.00)
405.0430.000.0900.0.02	MS User Fees-Winter	($19,651.91)	($2,895.85)	($9,240.00)	($9,500.00)	($8,500.00)
405.0430.000.0900.0.03	MS User Fees-Spring	($20,146.82)	($22,341.00)	($22,550.00)	($20,000.00)	($25,000.00)

405.0431.000.0000.0.00	Gate Receipts-Athletic	($13,777.00)	($13,339.80)	($15,759.50)	($35,000.00)	($16,000.00)
405.0432.000.0000.0.00	Donations-Athletic	($1,500.00)	$0.00	($1,500.00)	($1,080.00)	($1,500.00)
405.0441.000.0000.0.00	Uniform/Equipment Revenue	$0.00	$0.00	($230.00)	$0.00	$0.00
405.0442.000.0000.0.00	Athletics Facilities Rental	$0.00	$0.00	($375.00)	$0.00	
405.3510.124.0600.2.10	Secretary-Athletic Revolving	$0.00	$0.00	$0.00	$0.00	$0.00
405.3510.125.0700.3.20	Coaches' Salaries-HS-Athletic Revolving	$75,509.18	$9,971.25	$0.00	$68,000.00	$65,000.00
405.3510.142.0700.3.20	Officials-HS-Athletic Revolving	$30,000.00	$30,000.00	$67,411.93	$60,000.00	$65,000.00
405.3510.142.0900.3.20	Officials-MS-Athletic Revolving	$14,026.69	$4,999.50	$1,016.00	$5,000.00	$3,000.00
405.3510.143.0900.3.20	Coaches' Salaries-MS-Athletic Revolving	$7,500.00	$17,500.21	$0.00	$46,000.00	$40,000.00
405.3510.144.0600.3.20	Post-Season Play-Athletic Rev.	$0.00	$0.00	$0.00	$0.00	$0.00
405.3510.145.0700.3.20	Official Assignors-Athletic Revolving	$3,330.50	$3,297.50	$2,915.00	$3,000.00	$3,000.00
405.3510.242.0700.6.30	Player Equipment-Football Reconditioning	$0.00	$7,445.71	$14,979.07	$16,000.00	$16,000.00
405.3510.332.0700.4.30	Transportation-HS-Athletic Revolving	$107,700.00	$115,730.00	$111,965.00	$120,000.00	$91,000.00
405.3510.332.0900.4.30	Transportation-MS-Athletic Revolving	$7,500.00	$11,800.00	$15,840.00	$10,000.00	$15,000.00
405.3510.380.0600.6.30	Police Details-Athletic Revolving	$4,022.88	$5,140.80	$3,268.60	$5,000.00	$5,000.00
405.3510.380.0700.6.30	Event Management-HS-Athletic Revolving	$0.00	$0.00	$71.00	$80.00	$80.00
405.3510.515.0600.5.30	Supplies/Materials-Athletic Revolving	$11,362.84	$16,849.16	$21,911.20	$15,000.00	$15,000.00
405.3510.516.0600.5.30	Uniforms-Athletic Revolving	$16,500.00	$19,971.25	$14,374.14	$7,000.00	$7,000.00
405.3510.730.0600.5.30	Awards-Athletic Revolving	$5,300.00	$4,252.60	$6,487.60	$2,000.00	$3,000.00
405.3510.730.0600.6.30	Other Expenses-Athletic Revolving	$31,000.00	$28,166.06	$69,048.59	$31,000.00	$30,000.00
405.3510.730.0700.6.30	Alpine Skiing-Athletic Revolving	$0.00	$4,510.00	$9,200.00	$3,000.00	$3,000.00
405.5500.381.0650.4.30	Athletics Credit Card Fees	$0.00	$0.00	$0.00	$0.00	$0.00
	Net of Operating	$17,159.24	($0.07)	$92.93	$100.50	$20.50

Table 31: Football Revolving Account (Fund being rolled up into Athletic budget)

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
	Opening Balance	$0.00	$0.00	$0.00	$0.00	$0.00
406.0321.000.0000.0.00	Transfers Out	$0.00	$5,974.00	$0.00	$0.00	$0.00
406.0430.000.0000.0.00	User Fees-Football	$0.00	$0.00	($1,528.00)	$0.00	$0.00
406.0431.000.0000.0.00	Gate Receipts-Football	($1,166.00)	($5,974.00)	($1,023.00)	$0.00	$0.00
406.0432.000.0000.0.00	Donations-Football	$0.00	$0.00	$0.00	$0.00	$0.00
406.3510.125.0700.3.20	Coaching Services-Football	$821.00	$0.00	$0.00	$0.00	$0.00
406.3510.142.0700.3.20	Officials Salaries-Football	$345.00	$0.00	$0.00	$0.00	$0.00
406.3510.155.0700.6.30	Coaches Gear/Training-Football	$0.00	$0.00	$0.00	$0.00	$0.00
406.3510.241.0700.6.30	Field Equipment/Field Maintenance-Football	$0.00	$0.00	$0.00	$0.00	$0.00
406.3510.242.0700.6.30	Player Equipment/Apparel-Football	$0.00	$0.00	$2,551.00	$0.00	$0.00
406.3510.332.0700.4.30	Transportation-Football	$0.00	$0.00	$0.00	$0.00	$0.00
406.3510.380.0700.6.30	Event Management-Football	$0.00	$0.00	$0.00	$0.00	$0.00
406.3510.381.0700.6.30	Commissioner's Fee-Football	$0.00	$0.00	$0.00	$0.00	$0.00
406.3510.500.0700.5.30	Medical Supplies-Football	$0.00	$0.00	$0.00	$0.00	$0.00
406.3510.730.0700.5.30	Banquet/Awards-Football	$0.00	$0.00	$0.00	$0.00	$0.00
406.3510.730.0700.6.30	Expenses-Cheerleading-Football Revolving	$0.00	$0.00	$0.00	$0.00	$0.00
406.3510.999.0700.0.00	Carry Forward Balance-Football Revolving	$0.00	$0.00	$0.00	$0.00	$0.00
	Net of Operating	$0.00	$0.00	$0.00	$0.00	$0.00

Table 32: Unified Sports Revolving

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
	Opening Balance	$0.00	$0.00	$0.00	$0.00	$0.00
407.0320.000.0000.0.00	Transfer In-Unified Sports	$0.00	($10,530.03)	$0.00	$0.00	$0.00
407.0430.000.0000.0.00	User Fees-Unified Sports	($250.00)	$0.00	$0.00	$0.00	$0.00
407.0432.000.0000.0.00	Donations-Unified Sports	($6,151.15)	$0.00	$0.00	($10,000.00)	($10,000.00)
407.3510.125.0600.1.25	Coaches-Unified Sports	$6,401.15	$10,530.03	$0.00	$10,000.00	$10,000.00
407.3510.332.0600.4.35	Transportation-Unified Sports	$0.00	$0.00	$0.00	$0.00	$0.00
407.3510.515.0600.5.35	Equipment Misc-Unified Sports	$0.00	$0.00	$0.00	$0.00	$0.00
	Net from Operating	$0.00	$0.00	$0.00	$0.00	$0.00

Table 33: Early Learning Center Revolving

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
	Opening Balance	$0.00	($154,834.26)	($152,556.60)	($218,794.48)	($108,587.48)
410.0428.000.0000.0.00	Early Learning Ctr Revenue-Kindergarten	($362,772.00)	($323,270.36)	($496,479.19)	($362,250.00)	($450,000.00)
410.0428.000.1500.0.00	Early Learning Center Revenue-Pre K	($231,640.00)	($273,288.00)	($211,250.00)	($225,000.00)	($250,000.00)
410.2300.110.0600.1.10	Early Learning Ctr-Salaries-Kindergarten	$130,688.52	$332,495.64	$361,178.13	$407,667.00	$452,217.00
410.2300.110.1500.1.10	Early Learning Center Salaries-Pre K	$308,889.22	$278,763.54	$280,313.18	$289,790.00	$324,803.00
	Net from Operating	($154,834.26)	$14,700.82	($66,237.88)	$110,207.00	$77,020.00

Table 34: School Choice Revolving account

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
	Opening Balance	$0.00	($26,237.29)	$190,926.99	$195,986.81	$195,986.81
411.0434.000.0000.0.00	School Choice Revolving Revenue	($63,815.00)	($60,777.00)	($74,440.00)	($71,000.00)	($71,000.00)
411.1210.306.0600.4.30	Consultants-System Wide		$67,361.72	$24,722.53	$0.00	$0.00
411.2110.850.0300.5.30	Supplies - CUR	$0.00	$21,233.32	$29,949.31	$39,000.00	$39,000.00
411.2345.306.0700.4.10	Virtual High School Coursework		$8,000.00	$1,250.00	$8,000.00	$8,000.00
411.2356.510.0600.5.30	Professional Dev Supplies - DW		$11,227.05	$8,590.00	$0.00	$0.00
411.2410.471.0700.5.30	Textbooks-Reg Ed-HS	$17,472.00	$21,575.84	$13,337.28	$0.00	$0.00
411.4220.431.0500.5.30	Improve. of Bldgs - Suppplies	$1,714.33	$8,760.00	$0.00	$0.00	$0.00
411.4220.432.0500.4.30	Improve. of Bldgs - Outside Svc	$2,831.38	$26,146.63	$0.00	$0.00	$0.00
411.9110.325.0600.9.30	School Choice Revolving Exp	$15,560.00	$0.00	$1,650.70	$24,000.00	$24,000.00
	Net from Operations	($26,237.29)	$103,527.56	$5,059.82	$0.00	$0.00

Table 35: Circuit Breaker Revolving Account

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
	Opening Balance	($393,863.59)	($753,956.59)	($733,148.59)	($270,892.28)	($493,892.28)
412.0435.000.0000.0.00	State Sped Reimb -Circuit Breaker	($1,260,093.00)	($1,369,192.00)	($1,620,584.00)	($1,793,000.00)	($1,750,000.00)
412.9300.319.0600.9.35	Private School Tuitions-Circuit Breaker	$900,000.00	$1,390,000.00	$1,834,015.00	$1,570,000.00	$1,500,000.00
412.2330.128.1000.3.15	Special Ed Paraprofessional	$0.00	$0.00	$248,825.31	$0.00	
	Net from Operating	($360,093.00)	$20,808.00	$462,256.31	($223,000.00)	($250,000.00)

Table 36: Regional Transportation Revolving Account

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
	Opening Balance	($130,567.47)	($187,274.00)	($116,369.00)	($203,415.00)	($75,000.00)
413.0406.000.0000.0.00	Revenue-Regional Transportation Reimb Fund	($187,274.00)	($116,369.00)	($203,415.00)	($75,000.00)	($75,000.00)
413.3300.330.0600.4.30	Expenditure-Regional Transp Reimb Fund-Reg Ed	$130,567.47	$187,274.00	$116,369.00	$203,415.00	$75,000.00
413.3300.331.0600.4.35	Expenditure-Regional Transp Reimb Fund-Spec Ed	$0.00	$0.00	$0.00	$0.00	$0.00
	Net From Operating	($56,706.53)	$70,905.00	($87,046.00)	$128,415.00	$0.00

Table 37: Performing Arts Center Revolving

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
	Opening Balance	($75,031.66)	($59,798.57)	($47,761.17)	($30,916.51)	($30,916.51)
420.0428.000.0000.0.00	Revenue-PAC	$0.00	($1,312.30)	($4,994.85)	($15,000.00)	($15,000.00)
420.6000.129.0600.3.10	Salaries-PAC	$11,039.71	$8,709.94	$16,673.31	$10,000.00	$10,000.00
420.6000.730.0600.3.30	General Expenses-PAC	$4,193.38	$4,639.76	$5,166.20	$5,000.00	$5,000.00
	Net From Operating	$15,233.09	$12,037.40	$16,844.66	$0.00	$0.00

Table 38: Building Use Revolving

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
	Opening balance	($67,747.94)	($57,600.35)	($48,838.75)	($100,292.19)	($63,234.19)
421.0428.000.0000.0.00	Building Use Revenue	($6,380.50)	($35,026.65)	($112,241.29)	($30,000.00)	($35,000.00)
421.4220.124.0500.2.10	Admin Asst-Building Use	$0.00	$0.00	$0.00	$12,058.00	$13,000.00
421.6000.730.0600.3.20	Building Use	$16,528.09	$17,991.25	$34,349.80	$30,000.00	$25,000.00
421.7350.850.0350.5.30	Acq of New Equip-Bldg Use		$25,797.00	$26,438.05	$25,000.00	$10,000.00
	Net from operating	$10,147.59	$8,761.60	($51,453.44)	$37,058.00	$13,000.00

Table 39: Community Ed Revolving

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
	Opening Balance	($183,300.81)	($220,443.55)	($235,308.71)	($293,692.31)	($318,692.31)
422.0428.000.0000.0.00	Community Ed Program Revenue	($95,312.44)	($172,896.61)	($241,073.32)	($125,000.00)	($150,000.00)
422.3520.730.0600.6.30	Community Ed Expenses	$0.00	$2,265.00	$3,369.85	$0.00	$3,000.00
422.6000.730.0600.4.30	Community Ed Programs	$58,169.70	$155,766.45	$179,319.87	$100,000.00	$125,000.00
422.6200.120.1600.3.10	Support Salaries Community Ed-PTYC	$0.00	$0.00	$0.00	$0.00	$0.00
	Net from Operating	($37,142.74)	($14,865.16)	($58,383.60)	($25,000.00)	($22,000.00)

Table 40: PTYC Revolving Account

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
	Opening Balance	($60,789.11)	($61,339.11)	($61,339.11)	($61,339.11)	($61,339.11)
424.0428.000.0000.0.00	Revenue-PTYC	($550.00)	$0.00	$0.00	$0.00	$0.00

424.3520.730.0600.6.30	PTYC Expense	$0.00	$0.00	$0.00	$0.00	$0.00
	Net from operating	($550.00)	$0.00	$0.00	$0.00	$0.00

Table 41: Extended Day Revolving Account

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
	Opening Balance	($404,739.57)	($509,428.77)	($563,472.43)	($648,514.43)	($648,854.43)
425.0428.000.0000.0.00	Extended Day Revenue	($545,222.38)	($549,096.75)	($689,102.40)	($550,000.00)	($600,000.00)
425.4120.211.1600.6.40	Heating Of Bldgs-PTYC	$12,691.24	$10,345.56	$14,826.52	$15,000.00	$16,000.00
425.4130.213.1600.6.40	Electricity-PTYC	$8,616.61	$8,322.57	$7,206.40	$15,000.00	$10,000.00
425.4130.230.1600.6.40	Water-PTYC	$462.97	$626.53	$689.79	$500.00	$750.00
425.4130.231.1600.6.40	Sewer-PTYC	$371.70	$480.38	$462.66	$500.00	$750.00
425.4130.340.1600.6.30	Telephone-PTYC	$0.00	$0.00	$0.00	$0.00	$0.00
425.4220.140.1600.3.10	Custodial-Maint Salaries-Ext Day	$0.00	$50,602.00	$54,780.40	$28,000.00	$34,000.00
425.4220.245.0600.5.30	Maint/Cap Improvement-Ext Day	$0.00	$0.00	$8,816.00	$0.00	$0.00
425.5150.758.0600.6.20	Separation Cost-Vacation Payout-Ext Day	$0.00	$0.00	$8,554.51	$0.00	$0.00
425.5200.153.1600.6.30	Health/Dental Ins-Ext Day	$17,532.97	$14,074.37	$24,832.75	$15,000.00	$25,000.00
425.6200.100.1600.1.10	Director Salary-Ext Day	$140,633.50	$140,561.84	$137,230.77	$145,660.00	$174,000.00
425.6200.110.1600.1.10	Teachers' Salaries-Ext Day	$0.00	$0.00	$0.00	$0.00	$0.00
425.6200.120.1600.3.10	Aide Salaries-Extended Day	$135,717.72	$141,293.79	$207,323.45	$175,000.00	$200,000.00
425.6200.272.1600.6.30	Rent-Ext Day	$92,500.00	$92,500.00	$92,500.00	$92,500.00	$92,500.00
425.6200.510.1600.5.30	Supplies/Other Expenses-Ext Day	$31,251.79	$35,316.02	$46,837.15	$60,000.00	$60,000.00
425.6200.730.1600.5.30	Snacks-Ext Day	$754.68	$930.03	$0.00	$2,500.00	$0.00
	Net from operating	($104,689.20)	($54,043.66)	($85,042.00)	($340.00)	$13,000.00

Table 42: Student Club Fees Revolving

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
	Opening Balance	$0.00	$0.00	$0.00	$0.00	$0.00
459.0320.000.0000.0.00	Transfers In	$0.00	$0.00	$0.00	$0.00	$0.00
459.0429.000.0000.0.00	Revenue-Student Club Fees Revolving	($15,850.00)	($13,750.00)	($19,283.00)	($20,000.00)	($20,000.00)
459.3520.115.0700.1.10	Stipends-Student Club Fees Revolving	$15,850.00	$13,750.00	$16,202.06	$20,000.00	$20,000.00
	Net from Operating	$0.00	$0.00	($3,080.94)	$0.00	$0.00

Table 43: High School Parking Revolving Account

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
	Opening Balance	($101,686.78)	($116,273.33)	($134,156.71)	($156,108.71)	($173,108.71)
460.0428.000.0000.0.00	Revenue-HS Parking Fee	($15,500.00)	($20,305.00)	($22,550.00)	($19,000.00)	($20,000.00)
460.4210.243.0700.6.40	Expenditure-HS Parking	$913.45	$2,421.62	$598.00	$2,000.00	$2,000.00
	Net from Operating	($14,586.55)	($17,883.38)	($21,952.00)	($17,000.00)	($18,000.00)

Table 44: Non-Resident Tuition Revolving Account

Account	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
	Opening Balance	($279,956.08)	($504,449.34)	($348,594.68)	($343,061.19)	($443,061.19)
462.0437.000.0000.0.00	Revenue-Non Resident	($273,548.68)	($230,114.79)	($183,480.80)	($165,500.00)	($150,000.00)
462.2000.730.0700.6.30	Expenditure-Non Resident	$8,015.00	$172,914.64	$55,111.14	$15,000.00	$25,000.00
462.2110.306.0400.4.35	Consulting-Non Resident	$0.00	$52,107.50	$31,100.00	$8,000.00	$10,000.00

462.2330.128.0900.3.15	MS Paraprofessional-	$36,840.42	$0.00	$0.00	$39,000.00	$41,000.00
462.2800.110.0600.1.10	Social Worker-Non Resident	$0.00	$97,882.31	$102,403.15	$0.00	$0.00
462.3200.306.0400.4.30	Contracted Medical Services-Non Resident		$38,025.00	$0.00	$0.00	$0.00
462.3520.115.0700.3.20	Stipends-Non Resident	$0.00	$6,000.00	$400.00	$3,500.00	$2,500.00
462.4230.432.0500.4.30	Maint of Equip-Outside Serv	$4,200.00	$19,040.00	$0.00	$0.00	$0.00
	Net from Operating	($224,493.26)	$155,854.66	$5,533.49	($100,000.00)	($71,500.00)

Capital Fund

The district continues to pull capital costs that were reported in the general fund in the past out so that the true operational growth would be more obvious and alternative funding of capital could be utilized. The current year is summarized in the first table and the future capital projects are listed below.

Table 6: Capital Fund

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual CLOSED	FY25 Budget CLOSED	FY26 Budget CLOSED
	Opening Balance	($387,699.08)	$0.00	$0.00	$0.00	$0.00
603.0320.000.0000.0.00	Transfer Out-Feasibility Study	$399,273.08	$0.00	$0.00	$0.00	$0.00
603.0408.000.0000.0.00	Reimb MSBA – Feasibility Study	($11,574.00)	$0.00	$0.00	$0.00	$0.00
603.7200.306.1000.4.30	FR-Elementary Feasibility Study	$0.00	$0.00	$0.00	$0.00	$0.00
	Fund Balance	$0.00	$0.00	$0.00	$0.00	$0.00

Table 45: Capital Plan 2022-2026

Account	Description	FY22 Actuals	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
610.0400.000.0000.0.00	Revenue-Capital Project-Dunstable	($64,202.00)	($188,974.00)	($188,281.00)	($86,733.00)	($83,607.00)
610.0401.000.0000.0.00	Revenue-Capital Project-Groton	($217,298.00)	($577,026.00)	($542,257.00)	($295,767.00)	($278,643.00)
610.0401.000.0000.0.00	Revenue-Capital Stabilization Appropriation from E&D			($300,000.00)		
610.7100.433.0600.5.30	Capital Stabilization Appropriation			$300,000.00		
610.7100.433.0600.5.30	Ground Projects (Field Repair)-Maintenance	$5,035.00	$10,335.84			
610.7100.433.0600.5.30	Fencing at HS and MSN behind softball field					
610.7100.433.0600.5.30	PFAS Water Treatment/Remediation/Solution			$72,000.00		
610.7100.433.0700.4.30	Refinishing HS Tennis Court					
610.7100.433.0700.4.30	HS Parking Lot Pot Hole Repair and Sealcoat		$68,425.02			
610.7100.433.0700.4.30	Press Box for new Stadium Field					
610.7100.433.0700.4.30	Storage Sheds (2) for Athletic Equipment		$14,499.02			
610.7100.433.0700.4.30	Wall of Windows Designer Services				$25,000.00	
610.7100.433.1500.4.30	ECC Concrete work - Loading Dock and Sidewalks					
610.7200.433.0900.5.30	MSS Floors & Security Cameras			$70,000.00	$55,000.00	
610.7200.433.0900.5.30	Door Replacement					
610.7200.433.0900.4.30	MSN Roof Recoating					
610.7200.433.0900.4.30	MSS Stairtread Replacement-3 Stairwells		$17,825.32			
610.7200.433.0900.4.30	MSN 8th Grade Bathroom Renovations				$15,000.00	
610.7200.433.1200.4.30	SU Stairtread Replacement-2 Stairwells					
610.7300.850.0600.5.30	Acquisition of Baseball & Softball Field Groomer				$25,000.00	
610.7300.850.0600.5.30	PAC Audio and Lighting Replacement			$92,601.00		
610.7300.850.0600.5.30	Window Shade Replacement			$10,000.00		
610.7300.850.0700.5.30	HS Scoreboard moved to Stadium Field					
610.7300.850.0700.5.30	HS Sound System for Stadium Field		$6,850.43			

610.7300.850.0700.5.30	HS Net Fencing for Soccer/Baseball/Lacrosse		$10,481.00			
610.7300.850.0700.5.30	HS Batting Cages for Baseball Field		$14,776.33			
610.7300.850.0700.5.30	HS Scoreboard Replacement					
610.7300.850.0900.5.30	MSN Ductless Splits in rooms with Transom Windows		$10,648.71			
610.7300.850.1200.5.30	SU Ductless Splits All Classrooms (3 yr project)		$58,860.16	$55,000.00		
610.7350.270.0600.6.30	Lease/Purchase Computers	$162,600.78	$210,128.49	$214,750.00	$198,500.00	$362,250.00
610.7350.850.0600.5.30	Technology Acquisition of Equipment (Telephone)			$76,188.00		
610.7350.850.0600.5.30	Technology Acquisition of Equipment (Infrastructure)			$75,000.00		
610.7350.850.0600.5.30	Security Cameras		$95,575.71			
610.7400.870.0500.5.30	Lawn Mower to maintain fields	$41,500.00				
610.7400.870.0600.5.30	Replacement DW phones & Internet Infrastructure					
610.7400.870.0600.4.30	Benches and Bleachers		$12,319.46			
610.7400.870.0600.4.30	HS Goal Posts for new Stadium Field					
610.7400.870.0700.4.30	HS Sewer Pumps					
610.7400.870.0900.4.30	Repair MS HVAC	$4,750.00				
610.7400.870.0900.4.30	Repair MS HVAC & Library					
610.7400.870.1200.4.30	Replacement of SU Boiler					
610.7500.885.0600.5.30	Acquisition of Vehicles - 15 Passenger Vans				$64,000.00	
610.7600.885.0600.5.30	Replacement Motor Vehicle-Maintenance	$49,000.00		$65,000.00		

Table 46: Capital Plan 2027-2031

Dept.	Loc	Description	Projected Cost FY2027	Projected Cost FY2028	Projected Cost FY2029	Projected Cost FY2030	Projected Cost FY2031
		Work in progress					

Debt Obligations

Table 47: Debt Projected through 2028

Debt Assessment	Actual	Actual	Estimated	Estimated	Estimated
	FY24	FY25	FY26	FY27	FY28
Groton	$465,796	$445,156	$110,389	$106,836	$103,283
Dunstable	$130,148	$128,696	$36,424	$35,252	$34,080
Total Debt Assessment	**$595,944**	**$573,852**	**$146,813**	**$142,088**	**$137,363**

The district anticipates seeing declining debt obligations the middle school loans approaching being totally paid off. The estimates here do not include an amount for the building a new Florence Roche Elementary School as the Town of Groton is planning to bond that debt on the town side.

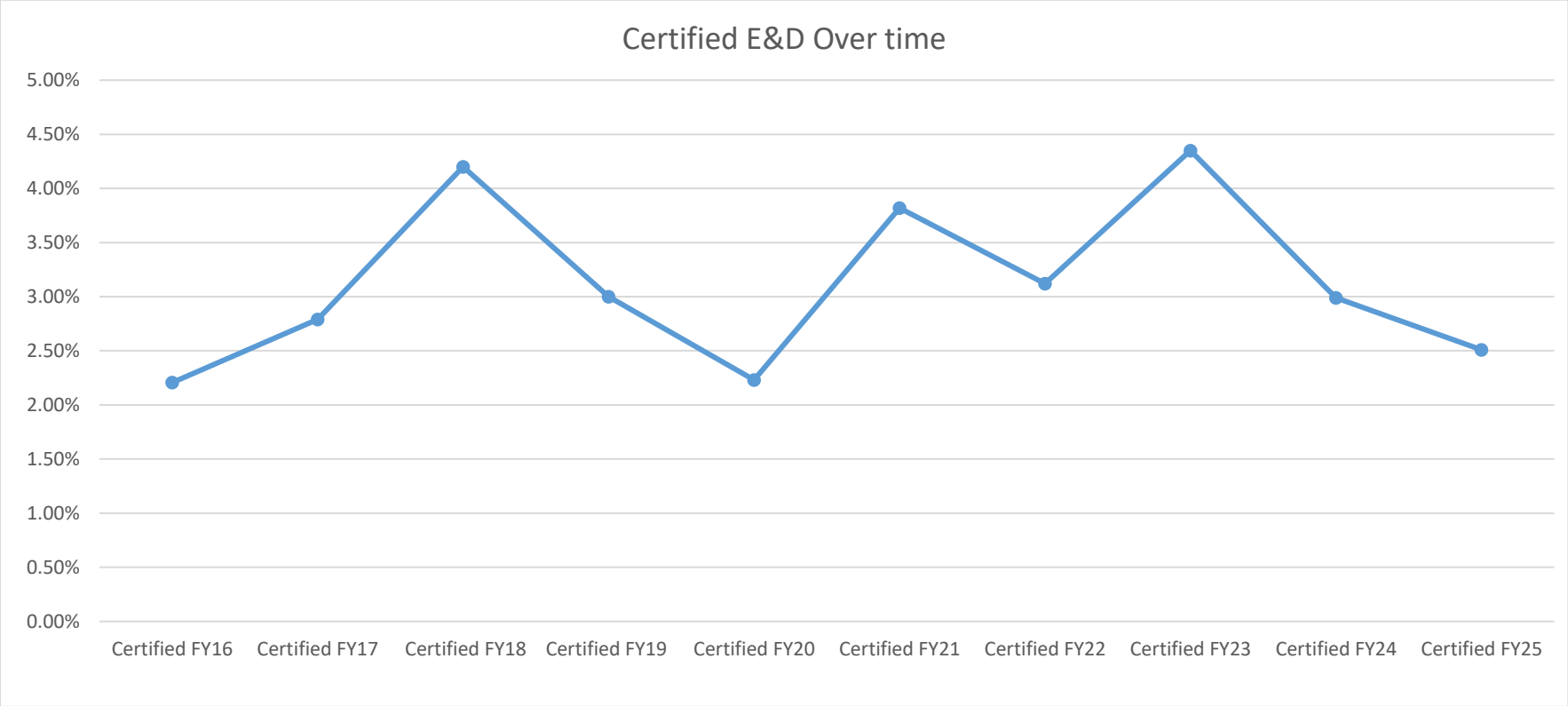
Excess and Deficiency

Table 48: Certified E&D Over Time

	Certified FY16	Certified FY17	Certified FY18	Certified FY19	Certified FY20	Certified FY21	Certified FY22	Certified FY23	Certified FY24	Certified FY25
E&D	805,414	1,065,791	1,657,486	1,213,919	948,895	1,627,966	1,381,846	1,991,921	1,459,455	1,222,510
Annual Budget	36,501,838	38,210,905	39,425,831	40,880,775	41,560,484	42,671,552	44,353,138	45,767,888	48,848,986	48,608,085
% of Budget	2.21%	2.79%	4.20%	3.00%	2.23%	3.82%	3.12%	4.35%	2.99%	2.51%

	Certified FY16	Certified FY17	Certified FY18	Certified FY19	Certified FY20	Certified FY21	Certified FY22	Certified FY23	Certified FY24	Certified FY25
E&D	805,414	1,065,791	1,657,486	1,213,919	948,895	1,627,966	1,381,846	1,991,921	1,459,455	1,222,510
Appropriated - Operating	0	0	750,000	400,000	800,000	800,000	730,000	911,740	500,000	400,000
Appropriated - Stabilization	0	0	0	0	0	0	0	300,000	0	0
Groton Savings	0	0	577,373	308,720	618,179	617,600	563,781	936,074	385,900	307,680
Dunstable Savings	0	0	172,627	91,280	181,821	182,400	166,219	275,666	114,100	92,320
E&D Balance After Appropriation	805,414	1,065,791	907,486	813,919	148,895	827,966	651,846	780,181	959,455	822,510
% of Budget	2.21%	2.79%	2.30%	1.99%	0.36%	1.94%	1.47%	1.70%	1.96%	1.69%

Figure 6: Certified E&D Over Time



The district has worked hard to get back toward a healthy level of E&D. The district instituted a policy that aims to maintain a 4% balance in E&D as well as a 1% balance in capital stabilization account.

In FY24, the School Committee voted budget guidance that stated to gradually reduce the use of E&D to balance the operating budget over three (3) fiscal years. Difficult fiscal times will dictate a reduction over five (5) years at $100,000 per year. The proposed budget for FY26 suggests using $400,000 to lower Town Assessments.

Assessment

Table 49:FY26 Projected Assessment

FY 2026 Groton-Dunstable Assessment Calculation

		% Students	% Students	
School Committee Vote: TBD		**76.92%**	**23.08%**	
		Groton	**Dunstable**	**Total**
Operating Budget (No capital, debt or transportation)				
	$48,609,650.00			
Projected Operating Budget Revenues:		76.37%	23.63%	
Apply Projected Minimum Local Contribution	($23,386,350.00)	$17,861,075.00	$5,525,275.00	$23,386,350.00
Apply Chapter 70 (State Aid)	($11,663,603.00)			
Apply Charter Reimbursement (State Aid)	($142,093.00)			
Apply Excess and Deficiency (E&D)	($400,000.00)	($307,680.00)	($92,320.00)	($400,000.00)
Apply Medicaid Reimbursements	($150,000.00)			
Apply Local Reimbursements	($10,000.00)			
Apply PTYC Rental Income	($92,500.00)			
Apply Interest Income	($250,000.00)			
Amount above MLC to be assessed	$12,515,104.00	$9,626,618.00	$2,888,486.00	$12,515,104.00

Transportation Budget				
Total Transportation Budget	$2,526,120.00			
Charge to Transportation Revolving Fund	($75,000.00)			
Net Transportation in General Fund	$2,451,120.00			
Apply Projected Reg. Transp. Income (Chapter 71)	($998,514.00)			
Amount To Be Assessed	$1,452,606.00	$1,117,344.54	$335,261.46	$1,452,606.00

Capital Budget				
Technology - Student Chromebook Leases	$70,500	$54,229	$16,271	
Technology - Teacher Device Leases	$41,250	$31,730	$9,521	
Technology - iPad Leases	$35,500	$27,307	$8,193	
Technology - Projector/Panel Replacement	$185,000	$142,302	$42,698	
Technology - Security	$30,000	$23,076	$6,924	
Capital Stabilization				
E&D Appropriation for Capital Stabilization				
Amount To Be Assessed	$362,250	$278,643	$83,607	$362,250

Debt Budget				
Debt Budget -Principal & Interest	$146,813			
Apply Premium from Refunding Bonds	$0			
Apply Premium on MS Roof	$0			
Amount To Be Assessed	$146,813	$110,389	$36,424	$146,813

Total FY 26 Budget	**$51,569,833**

Total Estimated Revenue				

Total Assessment		$28,994,069	$8,869,054	$37,863,123
Chapter 70 (State Aid)				$11,663,603
Excess and Deficiency (E&D)				$400,000
Chapter 71 (Transportation Aid)				$998,514
Other Revenue				$644,593
Premium on MS Roof				$0
Premium from Refunding Bonds				$0
Total Estimated Revenue				**$51,569,833**

Groton Assessment Comparison	**FY 2025**	**FY 2026**	**$ Difference**	**% Difference**
Operating Assessment (includes transportation)	$26,412,384	$28,605,038	$2,192,654	8.3%
Operating Grant (one time FY25)	$619,000	$0	-$619,000	100.0%
Capital Assessment	$295,767	$278,643	-$17,124	-5.8%
Debt Assessment	$445,156	$110,389	-$334,767	-75.2%
Total Assessment	**$27,772,307**	**$28,994,069**	$1,221,762	4.4%

Dunstable Assessment Comparison	**FY 2025**	**FY 2026**	**$ Difference**	**% Difference**
Operating Assessment (includes transportation)	$7,962,157	$8,749,022	$786,865	9.9%
Capital Assessment	$86,733	$83,607	-$3,126	-3.6%
Debt Assessment	$128,696	$36,424	-$92,272	-71.7%
Total Assessment	**$8,177,586**	**$8,869,054**	$691,468	8.5%

Future Budget Projections

Table 50:FY26 Future Budget Projections

	FY25	% 25-26	FY26	FY27	FY28	FY29	FY30
Dunstable Assessment	**($7,962,157.00)**	**9.41%**	**$ (8,711,014.00)**	**($9,398,465.11)**	**($10,189,555.58)**	**($11,008,051.62)**	**($11,887,207.18)**
Groton Assessment	**($27,031,384.00)**	**6.46%**	**$ (28,777,872.00)**	**($31,322,787.55)**	**($33,959,298.74)**	**($36,687,146.04)**	**($39,617,156.68)**
Benefits Total	$10,434,391.00	**3.40%**	$ 10,789,490.00	$11,784,894.86	$ 12,875,542.22	$14,070,680.45	$15,380,463.26
Contracted Services Total	$2,435,015.00	**15.15%**	$ 2,804,015.00	$2,922,323.25	$ 3,045,929.06	$3,175,077.76	$3,310,026.25
General Exp Total	$1,563,973.00	**3.29%**	$ 1,615,497.00	$1,647,101.02	$ 1,679,595.80	$1,713,009.51	$1,747,371.29
Professional Development	$239,945.00	**4.92%**	$ 251,749.00	$253,871.96	$ 256,070.95	$258,348.93	$260,708.96
Substitutes Total	$299,250.00	**6.60%**	$ 319,000.00	$350,900.00	$ 385,990.00	$424,589.00	$467,047.90
Supplies Total	$618,355.00	**9.60%**	$ 677,720.00	$690,794.40	$ 704,130.29	$717,732.89	$731,607.55
Transportation Total	$2,207,600.00	**11.03%**	$ 2,451,120.00	$2,594,898.40	$ 2,747,643.29	$2,909,938.40	$3,082,406.57
Tuition Total	$2,737,387.00	**-2.90%**	$ 2,658,077.00	$2,817,766.56	$ 2,992,505.58	$3,183,720.87	$3,392,975.26
Utilities Total	$1,360,642.00	**13.32%**	$ 1,541,909.00	$1,680,718.00	$ 1,837,594.90	$2,015,725.89	$2,218,975.55
Wages Total	$25,847,264.00	**8.14%**	$ 27,952,193.00	$29,568,250.97	$ 31,213,234.88	$32,815,776.01	$34,503,133.29
Grand Total	**$47,743,822.00**	**6.95%**	**$51,060,770.00**	**$54,311,519.41**	**$57,738,236.97**	**$61,284,599.71**	**$65,094,715.88**

Appendix A: Salary Accounts Backup

Account Number	Position	FTE	Salary
010.1210.100.0200.1.10	Superintendent of Schools	1.0	$221,450.00
010.1210.100.0200.1.10		**1.0**	**$221,450.00**
010.1210.124.0200.2.10	Admin Assistant	1.0	$80,000.00
010.1210.124.0200.2.10		**1.0**	**$80,000.00**
010.1220.100.0300.1.10	Assistant Superintendent	1.0	$181,900.00
010.1220.100.0300.1.10		**1.0**	**$181,900.00**
010.1220.124.0300.2.10	Admin Assistant	0.6875	$45,152.00
010.1220.124.0300.2.10		**0.6875**	**$45,152.00**
010.1410.100.0200.1.10	Director of Finance & Operations	1.0	$171,200.00
010.1410.100.0200.1.10		**1.0**	**$171,200.00**
010.1410.115.0200.3.10	Treasurer	0.1	$13,081.00
010.1410.115.0200.3.10		**0.1**	**$13,081.00**
010.1410.124.0200.2.10	Payroll	0.8	$41,375.00
010.1410.124.0200.2.10	Accounts Payable	0.4	$20,860.00
010.1410.124.0200.2.10	Accounts Payable	0.4	$27,209.00
010.1410.124.0200.2.10		**1.55**	**$89,444.00**
010.1410.133.0200.2.10	Assistant Director of Finance & Operations	1.0	$118,469.00
010.1410.133.0200.2.10		**1.0**	**$118,469.00**
010.1420.100.0200.1.10	Director of Human Resources	1.0	$120,215.00
010.1420.100.0200.1.10		**1.0**	**$120,215.00**
010.2110.100.0300.1.10	PreK-8 Math Supervisor	1.0	$113,213.00
010.2110.100.0300.1.10		**1.0**	**$113,213.00**
010.2110.100.0400.1.15	Director of Student Services	1.0	$165,830.00
010.2110.100.0400.1.15		**1.0**	**$165,830.00**
010.2110.100.1500.1.15	Early Childhood Coordinator	1.0	$101,970.00

010.2110.100.1500.1.15		**1.0**	**$101,970.00**
010.2110.114.0400.1.15	BCBA	1.0	$93,297.00
010.2110.114.0400.1.15	BCBA	1.0	$91,062.00
010.2110.114.0400.1.15		**2.0**	**$184,359.00**
010.2110.124.1500.2.15	Admin Assistant	1.0	$48,016.00
010.2110.124.1500.2.15		**1.0**	**$48,016.00**
010.2130.100.0350.1.10	Director of Technology	1.0	$141,882.00
010.2130.100.0350.1.10		**1.0**	**$141,882.00**
010.2130.106.0350.1.10	Systems Administrator	1.0	$81,756.00
010.2130.106.0350.1.10	Network Administrator	1.0	$97,207.00
010.2130.106.0350.1.10	Data Info Specialist	1.0	$79,568.00
010.2130.106.0350.1.10	Tech & Media Specialist	1.0	$59,410.00
010.2130.106.0350.1.10	Tech & Media Specialist	1.0	$61,532.00
010.2130.106.0350.1.10		**5.0**	**$379,473.00**
010.2210.100.0700.1.10	Assistant Principal	1.0	$129,330.00
010.2210.100.0700.1.10	Longevity		$0.00
010.2210.100.0700.1.10	Principal	1.0	$153,500.00
010.2210.100.0700.1.10		**2.0**	**$282,830.00**
010.2210.100.0900.1.10	Assistant Principal	1.0	$121,168.00
010.2210.100.0900.1.10	Assistant Principal	1.0	$124,120.00
010.2210.100.0900.1.10	Principal	1.0	$148,313.00
010.2210.100.0900.1.10		**3.0**	**$393,601.00**
010.2210.100.1000.1.10	Principal	1.0	$147,660.00
010.2210.100.1000.1.10	Assistant Principal	1.0	$126,120.00
010.2210.100.1000.1.10		**2.0**	**$273,780.00**
010.2210.100.1200.1.10	Principal	1.0	$135,889.00
010.2210.100.1200.1.10		**1.0**	**$135,889.00**
010.2210.124.0700.2.10	Admin Assistant	1.0	$42,586.00
010.2210.124.0700.2.10	Admin Assistant	1.0	$51,631.00

010.2210.124.0700.2.10		**2.0**	**$94,217.00**
010.2210.124.0900.2.10	Admin Assistant	1.0	$45,407.00
010.2210.124.0900.2.10	Admin Assistant	1.0	$50,097.00
010.2210.124.0900.2.10		**2.0**	**$95,504.00**
010.2210.124.1000.2.10	Admin Assistant	0.7	$31,044.00
010.2210.124.1000.2.10	Admin Assistant	1.0	$45,054.00
010.2210.124.1000.2.10		**1.7**	**$76,098.00**
010.2210.124.1200.2.10	Admin Assistant	1.0	$52,425.00
010.2210.124.1200.2.10		**1.0**	**$52,425.00**
010.2305.110.0700.1.10	Teacher	1.0	$95,002.00
010.2305.110.0700.1.10	Teacher	1.0	$95,002.00
010.2305.110.0700.1.10	Teacher	1.0	$95,002.00
010.2305.110.0700.1.10	Teacher	1.0	$95,002.00
010.2305.110.0700.1.10	Teacher	1.0	$98,491.00
010.2305.110.0700.1.10	Teacher	1.0	$106,700.00
010.2305.110.0700.1.10	Teacher	1.0	$110,647.00
010.2305.110.0700.1.10	Teacher	1.0	$110,647.00
010.2305.110.0700.1.10	Teacher	1.0	$108,640.00
010.2305.110.0700.1.10	Teacher	1.0	$74,364.00
010.2305.110.0700.1.10	Teacher	1.0	$98,491.00
010.2305.110.0700.1.10	Teacher	1.0	$110,647.00
010.2305.110.0700.1.10	Teacher	1.0	$110,647.00
010.2305.110.0700.1.10	Teacher	1.0	$95,002.00
010.2305.110.0700.1.10	Teacher	1.0	$98,491.00
010.2305.110.0700.1.10	Teacher	1.0	$71,389.00
010.2305.110.0700.1.10	Teacher	1.0	$108,640.00
010.2305.110.0700.1.10	Teacher	1.0	$110,647.00
010.2305.110.0700.1.10	Teacher	1.0	$106,700.00
010.2305.110.0700.1.10	Teacher	1.0	$106,700.00
010.2305.110.0700.1.10	Teacher	1.0	$90,769.00

010.2305.110.0700.1.10	Teacher	1.0	$106,700.00
010.2305.110.0700.1.10	Teacher	1.0	$66,492.00
010.2305.110.0700.1.10	Teacher	1.0	$110,647.00
010.2305.110.0700.1.10	Teacher	1.0	$110,647.00
010.2305.110.0700.1.10	Teacher	1.0	$87,554.00
010.2305.110.0700.1.10	Teacher	1.0	$110,647.00
010.2305.110.0700.1.10	Teacher	1.0	$106,700.00
010.2305.110.0700.1.10	Teacher	1.0	$110,647.00
010.2305.110.0700.1.10	Teacher	1.0	$63,832.00
010.2305.110.0700.1.10	Teacher	1.0	$106,700.00
010.2305.110.0700.1.10	Teacher	1.0	$106,700.00
010.2305.110.0700.1.10	Teacher	1.0	$98,491.00
010.2305.110.0700.1.10	Teacher	1.0	$106,700.00
010.2305.110.0700.1.10	Teacher	1.0	$110,647.00
010.2305.110.0700.1.10	Teacher	1.0	$110,647.00
010.2305.110.0700.1.10	Teacher	1.0	$110,647.00
010.2305.110.0700.1.10	Teacher	1.0	$81,548.00
010.2305.110.0700.1.10	Teacher	1.0	$100,123.00
010.2305.110.0700.1.10	Teacher	1.0	$98,491.00
010.2305.110.0700.1.10		**40.0**	**$4,002,180.00**
010.2305.110.0900.1.10	Teacher	1.0	$106,700.00
010.2305.110.0900.1.10	Teacher	1.0	$98,491.00
010.2305.110.0900.1.10	Teacher	1.0	$90,625.00
010.2305.110.0900.1.10	Teacher	1.0	$106,700.00
010.2305.110.0900.1.10	Teacher	1.0	$95,002.00
010.2305.110.0900.1.10	Teacher	1.0	$94,401.00
010.2305.110.0900.1.10	Teacher	1.0	$84,946.00
010.2305.110.0900.1.10	Teacher	1.0	$71,389.00
010.2305.110.0900.1.10	Teacher	1.0	$56,475.00
010.2305.110.0900.1.10	Teacher	1.0	$106,700.00
010.2305.110.0900.1.10	Teacher	1.0	$106,700.00

010.2305.110.0900.1.10	Teacher	1.0	$90,769.00
010.2305.110.0900.1.10	Teacher	1.0	$110,647.00
010.2305.110.0900.1.10	Teacher	1.0	$95,002.00
010.2305.110.0900.1.10	Teacher	1.0	$90,625.00
010.2305.110.0900.1.10	Teacher	1.0	$95,002.00
010.2305.110.0900.1.10	Teacher	1.0	$98,491.00
010.2305.110.0900.1.10	Teacher	1.0	$110,647.00
010.2305.110.0900.1.10	Teacher	1.0	$110,647.00
010.2305.110.0900.1.10	Teacher	1.0	$98,491.00
010.2305.110.0900.1.10	Teacher	1.0	$80,690.00
010.2305.110.0900.1.10	Teacher	1.0	$98,491.00
010.2305.110.0900.1.10	Teacher	1.0	$98,491.00
010.2305.110.0900.1.10	Teacher	1.0	$91,202.00
010.2305.110.0900.1.10	Teacher	1.0	$106,700.00
010.2305.110.0900.1.10	Teacher	1.0	$108,640.00
010.2305.110.0900.1.10	Teacher	1.0	$84,052.00
010.2305.110.0900.1.10	Teacher	1.0	$110,647.00
010.2305.110.0900.1.10	Teacher	1.0	$77,462.00
010.2305.110.0900.1.10	Teacher	1.0	$108,640.00
010.2305.110.0900.1.10	Teacher	1.0	$106,700.00
010.2305.110.0900.1.10	Teacher	1.0	$95,002.00
010.2305.110.0900.1.10	Teacher	1.0	$106,700.00
010.2305.110.0900.1.10	Teacher	1.0	$83,653.00
010.2305.110.0900.1.10	Teacher	1.0	$110,647.00
010.2305.110.0900.1.10	Teacher	1.0	$80,690.00
010.2305.110.0900.1.10	Teacher	1.0	$77,462.00
010.2305.110.0900.1.10	Teacher	1.0	$77,094.00
010.2305.110.0900.1.10	Teacher	1.0	$76,669.00
010.2305.110.0900.1.10	Teacher	1.0	$110,647.00
010.2305.110.0900.1.10	Teacher	1.0	$63,161.00
010.2305.110.0900.1.10	Teacher	1.0	$106,700.00

010.2305.110.0900.1.10	Teacher	1.0	$98,491.00
010.2305.110.0900.1.10	Teacher	1.0	$106,221.00
010.2305.110.0900.1.10	Teacher	1.0	$106,700.00
010.2305.110.0900.1.10	Teacher	1.0	$74,364.00
010.2305.110.0900.1.10	Teacher	1.0	$106,700.00
010.2305.110.0900.1.10		**47.0**	**$4,471,066.00**
010.2305.110.1000.1.10	Reading Specialist	1.0	$95,002.00
010.2305.110.1000.1.10	Teacher	1.0	$100,123.00
010.2305.110.1000.1.10	Teacher	1.0	$74,364.00
010.2305.110.1000.1.10	Teacher	1.0	$95,002.00
010.2305.110.1000.1.10	Teacher	1.0	$110,647.00
010.2305.110.1200.1.10	Teacher	1.0	$110,647.00
010.2305.110.1000.1.10	Teacher	1.0	$95,002.00
010.2305.110.1000.1.10	Teacher	1.0	$110,647.00
010.2305.110.1000.1.10	Teacher	1.0	$98,491.00
010.2305.110.1000.1.10	Teacher	1.0	$63,832.00
010.2305.110.1000.1.10	Teacher	1.0	$108,640.00
010.2305.110.1000.1.10	Teacher	1.0	$96,118.00
010.2305.110.1000.1.10	Teacher	1.0	$80,179.00
010.2305.110.1000.1.10	Teacher	1.0	$77,462.00
010.2305.110.1000.1.10	Teacher	1.0	$65,792.00
410.2305.110.1000.1.10	Teacher	1.0	$100,123.00
010.2305.110.1000.1.10	Teacher	1.0	$98,491.00
010.2305.110.1000.1.10	Teacher	1.0	$110,647.00
010.2305.110.1000.1.10	Teacher	1.0	$108,640.00
010.2305.110.1000.1.10	Teacher	1.0	$87,554.00
010.2305.110.1000.1.10	Teacher	1.0	$84,946.00
010.2305.110.1000.1.10	Teacher	1.0	$87,138.00
010.2305.110.1000.1.10	Teacher	1.0	$96,118.00
010.2305.110.1000.1.10	Teacher	1.0	$67,832.00

010.2305.110.1000.1.10	Teacher	1.0	$106,700.00
010.2305.110.1000.1.10	Teacher	1.0	$95,002.00
010.2305.110.1000.1.10	Teacher	1.0	$106,700.00
010.2305.110.1000.1.10	Teacher	1.0	$110,647.00
010.2305.110.1000.1.10	Teacher	1.0	$94,551.00
010.2305.110.1000.1.10	Reading Specialist	0.6	$58,334.00
010.2305.110.1000.1.10	Teacher	1.0	$110,647.00
010.2305.110.1000.1.10	Teacher	1.0	$98,491.00
010.2305.110.1000.1.10	Teacher	1.0	$62,514.00
010.2305.110.1000.1.10	Reading Specialist	1.0	$88,582.00
010.2305.110.1000.1.10	Teacher	1.0	$63,161.00
010.2305.110.1000.1.10	Art Teacher	1.0	$95,002.00
010.2305.110.1000.1.10		**35.6**	**$3,313,768.00**
010.2305.110.1200.1.10	Teacher	1.0	$98,491.00
010.2305.110.1200.1.10	Teacher	1.0	$96,118.00
010.2305.110.1200.1.10	Teacher	0.55	$47,662.00
010.2305.110.1200.1.10	Teacher	1.0	$110,647.00
010.2305.110.1200.1.10	Teacher	0.53	$35,087.00
010.2305.110.1200.1.10	Teacher	1.0	$110,647.00
010.2305.110.1200.1.10	Teacher	1.0	$106,700.00
010.2305.110.1200.1.10	Teacher	1.0	$110,647.00
010.2305.110.1200.1.10	Teacher	1.0	$110,647.00
010.2305.110.1200.1.10	Teacher	1.0	$95,002.00
010.2305.110.1200.1.10	Teacher	0.53	$35,087.00
010.2305.110.1200.1.10	Teacher	1.0	$84,946.00
010.2305.110.1200.1.10		**10.62**	**$1,041,681.00**
010.2305.117.0700.1.15	SPED Teacher	1.0	$106,700.00
010.2305.117.0700.1.15	SPED Teacher	1.0	$110,647.00
010.2305.117.0700.1.15	SPED Teacher	1.0	$98,491.00

010.2305.117.0700.1.15	SPED Teacher	1.0	$91,202.00
010.2305.117.0700.1.15	SPED Teacher	1.0	$110,647.00
010.2305.117.0700.1.15	SPED Teacher	1.0	$98,334.00
010.2305.117.0700.1.15	Support Center Instructor	1.0	$46,874.00
010.2305.117.0700.1.15	SPED Teacher	1.0	$98,491.00
010.2305.117.0700.1.15		**8.0**	**$761,386.00**
010.2305.117.0900.1.15	SPED Teacher	1.0	$98,491.00
010.2305.117.0900.1.15	SPED Teacher	1.0	$106,700.00
010.2305.117.0900.1.15	SPED Teacher	1.0	$90,769.00
010.2305.117.0900.1.15	SPED Teacher	1.0	$80,690.00
010.2305.117.0900.1.15	SPED Teacher	1.0	$102,432.00
010.2305.117.0900.1.15	SPED Teacher	1.0	$110,647.00
010.2305.117.0900.1.15	SPED Teacher	1.0	$90,769.00
010.2305.117.0900.1.15	SPED Teacher	1.0	$98,491.00
010.2305.117.0900.1.15	SPED Teacher	1.0	$98,491.00
010.2305.117.0900.1.15	SPED Teacher	1.0	$95,002.00
010.2305.117.0900.1.15	SPED Teacher	1.0	$80,690.00
010.2305.117.0900.1.15		**11.0**	**$1,053,172.00**
010.2305.117.1000.1.15	SPED Teacher	1.0	$74,011.00
010.2305.117.1000.1.15	SPED Teacher	1.0	$110,647.00
010.2305.117.1000.1.15	SPED Teacher	1.0	$84,052.00
010.2305.117.1000.1.15	SPED Teacher	1.0	$102,432.00
010.2305.117.1000.1.15	SPED Teacher	1.0	$77,462.00
010.2305.117.1000.1.15	SPED Teacher	1.0	$95,002.00
010.2305.117.1000.1.15	SPED Teacher	1.0	$77,462.00
010.2305.117.1000.1.15	SPED Teacher	1.0	$67,832.00
010.2305.117.1000.1.15	SPED Teacher	1.0	$95,002.00
010.2305.117.1000.1.15		**9.0**	**$783,902.00**
010.2305.117.1200.1.15	SPED Teacher	1.0	$106,700.00
010.2305.117.1200.1.15	SPED Teacher	1.0	$98,491.00

010.2305.117.1200.1.15	SPED Teacher	1.0	$98,334.00
010.2305.117.1200.1.15		**3.0**	**$303,525.00**
010.2305.117.1500.1.15	SPED Teacher	1.0	$95,002.00
010.2305.117.1500.1.15	SPED Teacher	1.0	$84,052.00
010.2305.117.1500.1.15		**2.0**	**$179,054.00**
010.2310.110.0300.1.10	ELL Teacher	1.0	$110,647.00
010.2310.110.0300.1.10	ELL Teacher	1.0	$95,002.00
010.2305.110.1000.1.10	ELL Teacher	1.0	$95,002.00
010.2310.110.0300.1.10		**3.0**	**$300,651.00**
010.2315.111.0400.1.15	Team Chair	1.0	$97,679.00
010.2315.111.0400.1.15	Team Chair	1.0	$101,351.00
010.2315.111.0400.1.15	Coordinator	1.0	$111,798.00
010.2315.111.0400.1.15	MTSS TIER 1 COORD	1.0	$88,580.00
010.2315.111.0400.1.15	MTSS Tier II & III Cord	1.0	$110,334.00
010.2315.111.0400.1.15	Team Chair	1.0	$103,854.00
010.2315.111.0400.1.15	Team Chair	1.0	$101,351.00
010.2315.111.0400.1.15		**7.0**	**$714,947.00**
010.2320.118.0700.1.15	Speech Language Pathologist	1.0	$90,769.00
010.2320.118.0700.1.15		**1.0**	**$90,769.00**
010.2320.118.0900.1.15	Speech Language Pathologist	1.0	$87,554.00
010.2320.118.0900.1.15	Speech Language Pathologist	0.4	$32,276.00
010.2320.118.0900.1.15		**1.4**	**$119,830.00**
010.2320.118.1000.1.15	Speech Language Pathologist	1.0	$98,491.00
010.2320.118.1000.1.15	Speech Language Pathologist	1.0	$87,138.00
010.2320.118.1000.1.15	Speech Language Pathologist	1.0	$90,219.00
010.2320.118.1000.1.15		**3.0**	**$275,848.00**
010.2320.118.1200.1.15	Speech Language Pathologist	0.6	$48,414.00
010.2320.118.1200.1.15		**0.6**	**$48,414.00**
010.2320.118.1500.1.15	Speech Language Pathologist	1.0	$95,002.00

010.2320.118.1500.1.15		**1.0**	**$95,002.00**
010.2320.135.0400.1.15	Occupational Therapist	1.0	$77,462.00
010.2320.135.0400.1.15	Occupational Therapist	1.0	$98,491.00
010.2320.135.0400.1.15	Occupational Therapist	1.0	$84,052.00
010.2320.135.0400.1.15	Occupational Therapist	1.0	$77,462.00
010.2320.135.0400.1.15	Occupational Therapist	1.0	$76,627.00
010.2320.135.0400.1.15	Physical Therapist	1.0	$93,978.00
010.2320.135.0400.1.15	Occupational Therapist	1.0	$95,002.00
010.2320.135.0400.1.15	Occupational Therapist	1.0	$80,690.00
010.2320.135.0400.1.15		**8.0**	**$683,764.00**
010.2330.128.0700.3.15	ABA	1.0	$47,259.00
010.2330.128.0700.3.15	ABA	1.0	$47,259.00
010.2330.128.0700.3.15	PCA	1.0	$38,848.00
010.2330.128.0700.3.15	ABA	1.0	$45,273.00
010.2330.128.0700.3.15	ABA	1.0	$47,259.00
010.2330.128.0700.3.15	ABA	1.0	$47,259.00
010.2330.128.0700.3.15	Paraprofessional	1.0	$24,525.00
010.2330.128.0700.3.15	ABA	1.0	$47,259.00
010.2330.128.0700.3.15		**8.0**	**$344,941.00**
010.2330.128.0900.3.15	ABA	1.0	$39,875.00
010.2330.128.0900.3.15	ABA	1.0	$35,203.00
010.2330.128.0900.3.15	ABA	1.0	$36,686.00
010.2330.128.0900.3.15	Paraprofessional	1.0	$36,240.00
010.2330.128.0900.3.15	Paraprofessional	1.0	$25,754.00
010.2330.128.0900.3.15	Paraprofessional	1.0	$36,240.00
010.2330.128.0900.3.15	Paraprofessional	1.0	$29,817.00
010.2330.128.0900.3.15	ABA	1.0	$45,273.00
010.2330.128.0900.3.15	Paraprofessional	1.0	$36,240.00
010.2330.128.0900.3.15	Paraprofessional	1.0	$34,513.00
010.2330.128.0900.3.15		**10.0**	**$355,841.00**

010.2330.128.1000.3.15	Library Specialist	0.37	$11,767.00
010.2330.128.1000.3.15	ABA	1.0	$33,791.00
010.2330.128.1000.3.15	Paraprofessional	1.0	$35,257.00
010.2330.128.1000.3.15	ABA	1.0	$33,791.00
010.2330.128.1000.3.15	ABA	1.0	$47,259.00
010.2330.128.1000.3.15	ABA	1.0	$47,259.00
010.2330.128.1000.3.15	Paraprofessional	1.0	$33,576.00
010.2330.128.1000.3.15	Paraprofessional	1.0	$25,055.00
010.2330.128.1000.3.15	ABA	1.0	$47,259.00
010.2330.128.1000.3.15	Paraprofessional	1.0	$26,310.00
010.2330.128.1000.3.15	ABA	1.0	$38,238.00
010.2330.128.1000.3.15	Paraprofessional	1.0	$943.00
010.2330.128.1000.3.15	ABA	1.0	$38,238.00
010.2330.128.1000.3.15	ABA	1.0	$45,273.00
010.2330.128.1000.3.15	Paraprofessional	1.0	$25,055.00
010.2330.128.1000.3.15	ABA	1.0	$39,875.00
010.2330.128.1000.3.15	Paraprofessional	1.0	$29,008.00
010.2330.128.1000.3.15	Paraprofessional	1.0	$35,257.00
010.2330.128.1000.3.15	ABA	1.0	$39,875.00
010.2330.128.1000.3.15	Library Specialist	1.0	$34,701.00
010.2330.128.1000.3.15	Paraprofessional	1.0	$31,979.00
010.2330.128.1000.3.15	Paraprofessional	1.0	$35,257.00
010.2330.128.1000.3.15	Paraprofessional	1.0	$27,623.00
010.2330.128.1000.3.15	Paraprofessional	1.0	$35,257.00
010.2330.128.1000.3.15	Paraprofessional	1.0	$26,310.00
010.2330.128.1000.3.15	Paraprofessional	1.0	$23,860.00
010.2330.128.1000.3.15	Paraprofessional	1.0	$33,576.00
010.2330.128.1000.3.15	Paraprofessional	1.0	$29,008.00
010.2330.128.1000.3.15	ABA	1.0	$43,385.00
010.2330.128.1000.3.15	ABA	1.0	$47,259.00

010.2330.128.1000.3.15		**29.37**	**$1,001,301.00**
410.2330.128.1200.1.10	Paraprofessional	1.0	$35,257.00
010.2330.128.1200.3.15	Paraprofessional	1.0	$33,576.00
010.2330.128.1200.3.15	Paraprofessional	1.0	$27,623.00
010.2330.128.1200.3.15		**3.0**	**$96,456.00**
010.2330.128.1500.3.15	ABA	0.8784	$47,259.00
010.2330.128.1500.3.15	ABA	0.8784	$45,273.00
010.2330.128.1500.3.15	ABA	0.8784	$45,273.00
010.2330.128.1500.3.15	Paraprofessional	1.0000	$33,576.00
010.2330.128.1500.3.15	ABA	0.8784	$38,238.00
010.2330.128.1500.3.15	Paraprofessional	1.0000	$35,257.00
010.2330.128.1500.3.15	ABA	0.8784	$47,259.00
010.2330.128.1500.3.15	ABA	0.8784	$47,259.00
010.2330.128.1500.3.15	ABA	0.8784	$45,273.00
010.2330.128.1500.3.15	ABA	0.8784	$45,273.00
010.2330.128.1500.3.15	ABA	0.8784	$38,238.00
010.2330.128.1500.3.15	ABA	0.8784	$36,686.00
010.2330.128.1500.3.15		**10.784**	**$504,864.00**
010.2340.110.0700.1.10	Librarian	1.0	$108,640.00
010.2340.110.0700.1.10		**1.0**	**$108,640.00**
010.2340.110.0900.1.10	Librarian	1.0	$94,551.00
010.2340.110.0900.1.10		**1.0**	**$94,551.00**
010.2340.123.0900.3.10	Library Specialist	1.0	$43,404.00
010.2340.123.0900.3.10		**1.0**	**$43,404.00**
010.2340.123.1000.3.10	Library Specialist	1.0	$45,417.00
010.2340.123.1000.3.10		**1.0**	**$45,417.00**
010.2340.123.1200.3.10	Library Specialist	1.0	$33,198.00

010.2340.123.1200.3.10		**1.0**	**$33,198.00**
010.2710.110.0700.1.10	Guidance Counselor	1.0	$106,221.00
010.2710.110.0700.1.10	Guidance Counselor	1.0	$110,647.00
010.2710.110.0700.1.10	Adjustment Counselor	1.0	$110,647.00
010.2710.110.0700.1.10		**3.0**	**$327,515.00**
010.2710.110.0900.1.10	Guidance Counselor	1.0	$110,647.00
010.2710.110.0900.1.10	Adjustment Counselor	1.0	$71,389.00
010.2710.110.0900.1.10	Adjustment Counselor	1.0	$108,640.00
010.2710.110.0900.1.10	Guidance Counselor - Requested Restoration	1.0	$85,000.00
010.2710.110.0900.1.10		**4.0**	**$375,676.00**
010.2710.110.1000.1.10	Guidance Counselor	1.0	$110,647.00
010.2710.110.1000.1.10	School Counselor	1.0	$71,389.00
010.2710.110.1000.1.10		**2.0**	**$182,036.00**
010.2710.110.1200.1.10	School Counselor	1.0	$68,534.00
010.2710.110.1200.1.10		**1.0**	**$68,534.00**
010.2710.124.0700.2.10	Admin Assistant	1.0	$66,500.00
010.2710.124.0700.2.10		**1.0**	**$66,500.00**
010.2800.110.0400.1.15	School Psychologist	1.0	$110,647.00
010.2800.110.0400.1.15	School Psychologist	1.0	$110,647.00
010.2800.110.0400.1.15	School Psychologist	1.0	$106,700.00
010.2800.110.0400.1.15		**3.0**	**$327,994.00**
010.3200.178.0700.1.10	School Nurse	1.0	$86,658.00
010.3200.178.0700.1.10		**1.0**	**$86,658.00**
010.3200.178.0900.1.10	School Nurse	1.0	$78,286.00
010.3200.178.0900.1.10	School Nurse	1.0	$81,548.00
010.3200.178.0900.1.10		**2.0**	**$159,834.00**
010.3200.178.1000.1.10	School Nurse - Requested Restoration	1.0	$65,000.00
010.3200.178.1000.1.10	Nursing Coordinator	0.0	$7,511.00
010.3200.178.1000.1.10	School Nurse	0.1	$9,501.00

010.3200.178.1000.1.10	School Nurse	0.9	$76,451.00
010.3200.178.1000.1.10		**2.0**	**$158,463.00**
010.3200.178.1200.1.10	School Nurse	0.6	$48,929.00
010.3200.178.1200.1.10	School Nurse	0.4	$33,979.00
010.3200.178.1200.1.10		**1.0**	**$82,908.00**
010.3200.178.1500.1.10	School Nurse	0.9	$85,502.00
010.3200.178.1500.1.10		**0.9**	**$85,502.00**
010.3510.100.0650.1.10	Director of Athletics	1.0	$110,571.00
010.3510.100.0650.1.10		**1.0**	**$110,571.00**
010.3510.110.0650.1.10	Trainer	0.0	$32,030.00
010.3510.110.0650.1.10		**0.0**	**$32,030.00**
010.4220.100.0500.1.10	Director of Building and Grounds	1.0	$106,559.00
010.4220.100.0500.1.10		**1.0**	**$106,559.00**
010.4220.124.0500.2.10	Admin Assistant	0.8	$46,341.00
010.4220.124.0500.2.10		**0.8**	**$46,341.00**
010.4220.140.0500.3.10	Maintenance Worker	1.0	$68,622.00
010.4220.140.0500.3.10	Maintenance Worker	0.5	$34,311.00
010.4220.140.0500.3.10	Maintenance Worker	1.0	$68,622.00
010.4220.140.0500.3.10	Maintenance Worker	1.0	$68,622.00
010.4220.140.0500.3.10	Maintenance Worker	1.0	$68,622.00
010.4220.140.0500.3.10	Maintenance Worker	1.0	$68,622.00
010.4220.140.0500.3.10		**5.5**	**$377,421.00**

Grant Funded Salaries by Account

220.2110.124.0400.2.15	Parent & Staff Liaison	1.0	$65,287.00
220.2110.124.0400.2.15		**1.0**	**$65,287.00**
220.2330.128.0700.3.15	Paraprofessional	1.0	$36,240.00
220.2330.128.0700.3.15	Paraprofessional	1.0	$36,240.00
220.2330.128.0700.3.15	Paraprofessional	1.0	$36,240.00

220.2330.128.0700.3.15	Paraprofessional	1.0	$31,301.00
220.2330.128.0700.3.15	Paraprofessional	1.0	$36,240.00
220.2330.128.0700.3.15	Paraprofessional	1.0	$36,240.00
220.2330.128.0700.3.15		**6.0**	**$212,501.00**
220.2330.128.0900.3.15	Paraprofessional	1.0	$29,817.00
220.2330.128.0900.3.15	Paraprofessional	1.0	$36,240.00
220.2330.128.0900.3.15	Paraprofessional	1.0	$29,817.00
220.2330.128.0900.3.15	Paraprofessional	1.0	$36,240.00
220.2330.128.0900.3.15	Paraprofessional	1.0	$36,240.00
220.2330.128.0900.3.15	Paraprofessional	1.0	$36,240.00
220.2330.128.0900.3.15		**6.0**	**$204,594.00**
230.2330.128.9262.3.15	Paraprofessional	0.71	$18,752.45
230.2330.128.9262.3.15		**0.71**	$18,752.45
250.2305.121.0600.1.10	Reading Specialist - Title I	0.40	$40,000.00
250.2305.121.0600.1.10		**0.40**	**$40,000.00**
400.3400.119.0600.3.10	Cafeteria Manager Elem	1.0	$28,500.00
400.3400.119.0600.3.10	Longevity	0.0	$650.00
400.3400.119.0600.3.10	Cafeteria Worker Elem	1.0	$22,600.00
400.3400.119.0600.3.10	Longevity	0.0	$650.00
400.3400.119.0600.3.10	Cafeteria Manager MS	1.0	$30,200.00
400.3400.119.0600.3.10	Longevity	0.0	$1,100.00
400.3400.119.0600.3.10		**3.0**	**$83,700.00**
410.2300.110.1500.1.10	SPED Teacher	1.0	$95,002.00
410.2300.110.1500.1.10	ABA	0.8784	$47,259.00
410.2300.110.1500.1.10	SPED Teacher	1.0	$98,491.00
410.2300.110.1500.1.10	SPED Teacher	1.0	$84,051.00
410.2300.110.1500.1.10		**3.8784**	**$324,803.00**
410.2305.110.1000.1.10	Teacher	1.0	$72,148.00
410.2305.110.1000.1.10	Paraprofessional	1.0	$47,259.00

410.2305.110.1000.1.10	Teacher	1.0	$80,690.00
410.2305.110.1000.1.10		**3.0**	**$200,097.00**
410.2305.110.1200.1.10	Teacher	1.0	$86,658.00
410.2305.110.1200.1.10	Teacher	1.0	$95,002.00
410.2305.110.1200.1.10		**2.0**	**$181,660.00**
410.2330.128.1000.1.10	ABA	1.0	$35,203.00
410.2330.128.1000.1.10		**1.0**	**$35,203.00**
410.2330.128.1200.1.10	ABA	1.0	$35,257.00
410.2330.128.1200.1.10		**1.0**	**$35,257.00**
422.6000.730.0600.4.30	Program Coordinator	1.0	$60,770.00
422.6000.730.0600.4.30		**1.0**	**$60,770.00**
425.4220.140.1600.3.10	Maintenance Worker	0.5	$34,311.00
425.4220.140.1600.3.10		**0.5**	**$34,311.00**
425.6200.100.1600.1.10	Director of PTYC	1.0	$113,032.20
425.6200.120.1600.3.10	Program Coordinator	1.0	$60,934.80
425.6200.120.1600.3.10		**2.0**	**$173,967.00**
		353.1	

Appendix B: Revenue & Expenditure Chart of Accounts

Chart of Accounts - Criteria for Financial Reporting

This section describes the general requirements for reporting revenue and expenditure data from school committee appropriation, municipal spending in support of schools, revolving and special funds and state and federal grants and contracts. Each school district shall report the following revenues and expenditures as required in the annual End-of-Year Financial Report in accordance with M.G.L. c.72, s.3.

Last updated as of June 2018

Revenue Classification

General fund receipts:

- Regional school district assessments received from member cities and towns and excess and deficiency funds applied to a given year's budget;
- Tuition receipts, transportation fees, earnings on investments, rental fees, medical care and assistance, e-rate receipts, and other general fund revenue;
- The cash value of all non-revenue receipts.

State aid receipts:

- Chapter 70 (school aid), Chapter 70B(construction aid through MSBA)
- Pupil transportation, charter reimbursement and facilities aid, circuit breaker and foundation reserve
- State and federal grant receipts:
    - State grants or contracts received from the Department or any other state agency.
    - Federal grants or contracts received from the Department, from other state agencies or from any other federal government source

Revolving and special fund receipts:

- School lunch receipts, including state and federal reimbursements
- Athletic and other student body receipts for admission for school events
- Tuition receipts for school choice or other receipts for adult education, community school programs, out of district tuitions or summer school.
- Other local receipts as permitted by law, such as culinary arts programs, insurance reimbursements, lost schoolbooks or costs of industrial arts supplies, self-supporting recreation and park services or rental of school facilities.
- Private receipts shall include all non-governmental grants or gifts.

Expenditures - Functional Classification

This section specifies the criteria for reporting functional categories of expenditures and gives the specific items that should be reported under these categories. Reporting of municipal expenditures must also comply with reporting instructions entitled: “Reporting by Municipal Agencies”.

NEW	Code	Function Name	Description	Object Codes
Administration				
	1110	School Committee	Record School Committee expenditures by object. For the City/Town, record only those expenditures that support the school committee as an office (e.g. salaries, travel expenses, legal expenses, and office expenses).	Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1210	Superintendent	Record Superintendent's Office expenditures by object. *This should correspond to EPIMS job code 1200.*	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
	1220	Assistant Superintendents	Record Assistant Superintendent expenditures by object. *This should correspond to EPIMS job code 1201.* *Do not record Assistant Superintendent for Business and Finance in this function. Reserve for Business and Finance Office (1410).*	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1230	Other District-Wide Administration	Record Other Districtwide Administration expenditures by object, including, but not limited to, Assistant to Superintendent, Grants Manager, or Director of Planning. *This should correspond to EPIMS job code 1205. Note: some positions coded as 1205 may also belong in EOYR function 1420, "Human Resources and Benefits."*	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
	1410	Business and Finance	Record expenditures for Business and Finance including salaries and expenses. *This should correspond to EPIMS job code 1202.* For City/Town record expenditures as defined in 603 CMR 10.04(1)(a) for Business and Finance Services allocated according to the method agreed upon by the municipality and school committee. The method used to record these costs must be used consistently each year and may only be changed upon the approval of the Commissioner of Elementary and Secondary Education. Only those expenditures that support the school committee as an office (e.g. salaries, travel expenses, legal expenses and office expenses).	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1420	Human Resources and Benefits	Record expenditures for Human Resources and Employee Benefits Administration.*This should correspond to EPIMS job code 1208.*	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
	1430	Legal Service for School Committee	Record expenditures for legal services for the School Committee (e.g. costs of School Committee representation for collective bargaining and other litigation).	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1435	Legal Settlements	Record expenditures for legal settlements (e.g. costs representing settlements of litigation actions, including opposition legal fees, if part of a settlement).	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY19	1450	Administrative Technology—Districtwide	Report all technology costs related to running the district, including computers, printers, copiers, and software (data systems, MIS). *Report software systems related to curriculum, lesson planning and assessment in the 2000 series. Report all others here (e.g., systems related to grades, parent notification, attendance, and finance and operations).*	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

Instruction

Instructional activities involving the teaching of students, supervising of staff, developing and utilizing curriculum materials and related services. Instructional services directly attributable to schools must be reported on a school basis, while district-wide services, such as supervisory may be reported on a district-wide basis.

NEW	Code	Function Name	Description	Object Codes
Instructional Leadership Managers responsible for delivery of student instructional programs at the school and district level.				
FY18	2110	Curriculum Directors (Supervisory)	Record expenditures for Curriculum Directors (2110) and Department Heads by program (e.g. Regular Day) and object (e.g. Professional Salaries). Include salaries and expenses of managers responsible for delivery of student instructional programs at all levels (district and school), and serve in a supervisory capacity. *This should correspond to EPIMS job codes 1211 through 1223, 1312 and 1320.*	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY18	2120	Department Heads (Non-Supervisory)	Record expenditures for Curriculum Directors (2110) and Department Heads by program (e.g. Regular Day) and object (e.g. Professional Salaries). Include salaries and expenses of managers responsible for delivery of student instructional programs at all levels (district and school), and do not serve in a supervisory capacity. *This should correspond to EPIMS job codes 1211 through 1223, 1312 and 1320.*	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
FY19	2130	Instructional Technology Leadership and Training	Report staff costs for technology leadership and training to integrate technology devices and applications into the curriculum. Includes the cost of the director of technology and instructional technology integration specialists. *This function should correspond to EPIMS job codes 1201, 1224, and 2330.*	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	2210	School Leadership	Record expenditures, salaries, and expenses for School Leadership (2210) personnel including principal and school office staff.*This should correspond to EPIMS job codes 1305 and 1310.*	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY19	2250	Administrative Technology and Support—Schools	All administrative technology costs related to running the district's schools (e.g. principal's office), including computers, printers, copiers, and software. Includes replacement supplies (e.g. projector bulbs, power cords, toner, etc.).Expenditures for items over $5,000 per unit must be reported as a capital (7000) expense.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
Teachers				

NEW	Code	Function Name	Description	Object Codes
FY18	2305	Teachers, Classroom	Record expenditures for salaries of certified teachers, including all in-service days. Include all stipends paid to teachers that relate to providing instruction. *Stipends related to non-teaching functions (e.g. athletics coaches, club advisors should not be included here. This should correspond with EPIMS job codes 2305-2310.*	Professional Salaries (01)
Other Teaching Services				
	2320	Medical/ Therapeutic Services	Record expenditures for Medical/Therapeutic Services (2320) provided by licensed practitioners, including BCBA, OT, PT, Speech and Vision. *Record amounts paid to an Educational Collaborative for therapeutic services provided to district students that ARE NOT enrolled in Collaborative programs. These costs should not be reported as tuition.* *This should correspond with EPIMS job codes 3326, 3327, 3411, 3421, 3431, 3441, 3451, and 3461.*	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04)
FY18	2324	Substitutes, Long-Term	Record expenditures for long-term substitutes who cover extended absences or vacant positions. Include permanent substitutes if they are certified. *This should correspond to EPIMS job code 2325.*	Professional Salaries (01) Other Salaries (03) Contracted Services (04)
FY18	2325	Substitute Teachers, Short-Term	Record expenditures for short-term substitutes who cover short-term absences related to any reason, including allowing teachers to participate in professional development activities.	Other Salaries (03) Contracted Services (04)

NEW	Code	Function Name	Description	Object Codes
	2330	Paraprofessionals	Record expenditures for non-clerical paraprofessional and Instructional assistants (2330) hired to assist teachers/specialists in the preparation of instructional materials or classroom instruction (includes American Sign Language Specialists).*This should correspond to EPIMS job codes3323 and 4100.*	Other Salaries (03) Contracted Services (04)
	2340	Librarians/Media Center Directors	Record expenditures for salary of Librarians and Media Center Directors (2340).*This should correspond to EPIMS job codes 1220 and 3330.*For the City/Town, record expenditures for library services where there is an agreement between the school committee and the municipality for specific services to be provided to students. This must be entered into Schedule 3.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03)
FY19	2345	Distance Learning and Online Coursework	Costs related to enrolling students in technology-based distance education coursework.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
Professional Development				
	2351	Professional Development Leadership	Record expenditures for the salary and expenses of a Director of Professional Development (2351).*This should correspond to EPIMS job code 1225. If the district pro-rates an employee's time across more than one job in EPIMS, their salary reported in the EOYR should be likewise pro-rated.*	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
FY18	2352	Instructional Coaches	Report expenditures for the salary and expenses of staff whose primary function is to provide instructional coaching to teachers. *This should correspond to EPIMS job code 2330.*	Professional Salaries (01) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY18	2354	Stipends for teachers providing instructional coaching	Report expenditures for stipends paid to teachers who act as instructional coaches, master teachers, mentor teachers, or who otherwise deliver in-district professional development, in addition to their primary instructional responsibilities.	Professional Salaries (01)
FY18	2356	Costs for instructional staff to attend professional development	Report expenditures for teachers and instructional support staff (e.g. paraprofessionals) to participate in professional development, both inside and outside the district, including stipends, reimbursements to take courses, registration fees, membership fees, and cost of publications.	Professional Salaries (01) Other Salaries (03) Supplies and Materials (05) Other Expenses (06)
FY18	2358	Outside professional development providers for instructional staff	Report expenditures for vendors who provide professional development to instructional staff. PD provided to non-instructional staff should be reported as “contracted services” in the function where that staff’s salary is reported.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
Instructional Materials, Equipment and Technology				
FY19	2410	Textbooks	Include consumable workbooks, physical materials, and accessories, such as visual media and software provided as an integrated package as well as printed manuals used to support direct instructional activities.	Supplies and Materials (05)
	2415	Other Instructional Materials (Libraries)	Record expenditures for Other Instruction Materials (2415) including books and other materials excluding textbooks, for use in school libraries or classroom libraries. INCLUDE CITY OR TOWN COST WHERE THERE IS AN AGREEMENT TO PROVIDE SERVICES ON LINE 3514.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	2420	Instructional Equipment	Record expenditures for Instructional Equipment (2420) including vocational equipment and science lab equipment irrespective of unit cost.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	2430	General Classroom Supplies	Record expenditures for general supplies (2430) including paper, pens, crayons, chalk, paint, toner, calculators, etc.	Supplies and Materials (05)

NEW	Code	Function Name	Description	Object Codes
	2440	Other Instructional Services	Record expenditures for Other Instructional Services (2440) including field trips.*This should correspond to EPIMS job code 3340.*	Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY19	2451	Instructional Hardware—Student and Staff Devices (Computers)	Costs for computers and devices (e.g. tablets, Chromebooks, etc.) used by students and instructional staff. Can include 1-to-1 devices and computer labs.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY19	2453	Instructional Hardware—All Other	Costs for all other instructional hardware (e.g. peripherals, projection technology, etc.) used in the classroom, computer labs, or library/media center. Include lease/purchase of printers and networked copiers used to create instructional materials, including copier and copier leases of less than $5,000.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY19	2455	Instructional Software and Other Instructional Materials	Costs for licenses, learning management systems, subscriptions, e-books, physical software copies, etc. Any purchase that includes physical textbooks/media should be reported in 2410 Textbooks. This function includes only those textbook purchases that are entirely electronic.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
Guidance, Counseling and Testing				

NEW	Code	Function Name	Description	Object Codes
	2710	Guidance and Adjustment Counselors	Record salaries and other related expenses of the Director of Guidance, Guidance Counselors, and School Adjustment Counselors (2710).*This should correspond to EPIMS job codes 3328, 3329, 3350, and 3353.*	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	2720	Testing and Assessment	Record expenditures for the salary, materials and expenses used for testing and assessing students (2720).*This should correspond to EPIMS job code 3325.*	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
	2800	Psychological Services	Record expenditures for the salaries and expenses for psychological evaluation, counseling, and other services provided by a licensed mental health professional. Includes school psychologist, social workers, psychometrists and assistants.*This should correspond to EPIMS job codes 3360, 3361, 3370 and 3371.*	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
Pupil Services				
	3100	Attendance and Parent Liaison Services	Record expenditures for Attendance & Parent Liaison Services (3100). Include the salary and expenses for truancy officers (investigatory services) and parent information centers (e.g. Professional Salaries 01). *This should correspond to EPIMS job code 3332.*	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
	3200	Medical/Health Services	Record expenditures for Medical/Health Services (3200) including, but not limited to, school physicians, school nurses, and school medical supplies.*This should correspond to EPIMS job codes 1226, 5010, 5015, 5020, and 5021.* For the City/Town, Record expenditures for Health Services (3200) where there is an agreement between the school committee and the municipality for specific services to be provided to students.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
	3300	Transportation Services	Record by major program area and by object, expenditures for Pupil Transportation Services (3300) for pupils transported to and from school regardless of distance. Only record expenditures for Transportation Services to and from school once daily. Expenditures may include: • Salaries, student transportation supervisors, dispatchers, school bus drivers, and school bus maintenancepersonnel • Salaries or the prorated share of salaries, clerical and support staff • Fuel, lubrication, tires, and school bus maintenance • Contracted services • Insurance premiums for student transportation services • School bus monitors In Regular Day (Col. 1), record expenditures for racial imbalance and day care transportation. Record expenditures for homeless transportation. In Special Education (Col. 2), record Special Education transportation expenditures to and from approved Chapter 766 private schools. DO NOT record expenditures for transporting nonpublic pupils in this section. DO NOT record as expenditures for pupil transportation: field trips, athletic trips, shuttle trips between schools, etc. [603 CMR 10.08]. *Transportation costs by program must reconcile with costs and students reported on Schedule 7.*	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
	3400	Food Services	Record expenditures for Food Services (3400), including ● Salaries, school lunch supervisors, food preparers, kitchen personnel, and aides ● Food and supplies ● Salaries or the prorated share of salaries, clerical and support staff ● Contracted services ● Dues and subscriptions ● Travel expenses for staff In Schedule 1, only record expenditures from appropriated funds. Reported the cost of writing off uncollected debt in Other Expenses (06). In Schedule 1.C.2., report expenditures from other sources (e.g. over the counter receipts, federal or state reimbursements, or other revolving fund expenditures, etc.).	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	3510	Athletics	Record only the expenditures from appropriated funds used to support Athletics (3510), including: ● Salaries, coaches, trainers, and assistants in intramural and interscholastic sports ● Contracted services ● Transportation services for students to and from athletic events ● Athletic rental services ● Uniforms ● Athletic supplies and materials ● Dues and subscriptions ● Travel expenses for staff In Schedule 1.C.2., report expenditures of revenues from other sources (e.g. over the counter receipts, gate receipts, etc.).	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
	3520	Other Student Activities	Record only the expenditures from appropriated funds used to support Other Student Activities (3520), including: ● Salaries, musical directors, drama coaches, and other extra-curricular personnel ● Salaries or the prorated share of salaries, clerical and support staff ● Printing ● Dues and subscriptions ● Supplies and materials ● Transportation services for students to and from activities ● Travel expenses for staff In Schedule 1.C.2., report expenditures of revenues from other sources (e.g. ticket sales, over the counter receipts, etc.) that are deposited in the Student Activity Agency account.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	3600	School Security	Record expenditures for School Security (3600) including salaries and expenses for school police, hall monitors, and security personnel. *This should correspond to EPIMS job code 3331.* For the City/Town, record expenditures for School Security Services where there is an agreement between the school committee and the municipality for specific services to be provided.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
Operations and Maintenance Housekeeping activities relating to the physical plant and maintenance activities for grounds, buildings and equipment. Expenditures classified as a 4000 expenditure *must not exceed* the per project dollar limit for extraordinary maintenance or for non-instructional equipment.				

NEW	Code	Function Name	Description	Object Codes
	4110	Custodial Services	Record expenditures for Custodial Services (4110) including salaries and expenses of custodians, janitors, and truck drivers.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	4120	Heating of Buildings	Record expenditures for Heating of Buildings (4120) including the cost of coal, fuel oil, gas, steam, and wood as well as the cost of contracted services.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	4130	Utility Services	Record expenditures for Utility Services (4130) including the cost of water, trash disposal, sewage, hazardous waste disposal, electricity, telephone service, and non-heating fuels.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
	4210	Maintenance of Grounds	Record expenditures for Maintenance of Grounds (4210) including the cost of salaries and expenses of groundskeepers, equipment operators, and aides.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	4220	Maintenance of Buildings	Record expenditures for Maintenance of Buildings (4220) including the salaries and expenses of building maintenance personnel, engineers, licensed tradespeople, painters, etc.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	4225	Building Security System	Record expenditures for Building Security Systems (4225). Expenditures for this purpose may not exceed the per project dollar limit for extraordinary maintenance ($150,000) or non-instruction equipment ($5,000). If greater, the cost must be reported as a Capital Equipment (7000) expenditure.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
	4230	Maintenance of Equipment	Record expenditures for Maintenance of Equipment (4230) including salaries of repair personnel, supplies, materials and tools, equipment parts, and replacement of equipment and furnishings.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	4300	Extraordinary Maintenance	Record expenditures for Extraordinary Maintenance (4300) defined in 603 CMR 10.02. Expenditures can include the principal portion of a loan or the cost of a lease/purchase agreement. Expenditures classified as a 4000 account expenditure must not exceed the per project dollar limit for extraordinary maintenance ($150,000). DO NOT report employee salaries in this category.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY19	4400	Technology Infrastructure, Maintenance, and Support—Salaries	Report personnel costs related to maintaining and supporting district technology infrastructure, including ISP, WAN, LAN, PBX systems, servers, and related software. Include salariesfor district staff who provide maintenance and user support (e.g. IT help desk) for the central office and schools. *This function should correspond to EPIMS job codes 1201, 1224, and 6140.*	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03)

NEW	Code	Function Name	Description	Object Codes
FY19	4450	Technology Infrastructure, Maintenance, and Support—All Other	Report contractual services, supplies and materials, and other costs related to maintaining and supporting district technology infrastructure, including ISP, WAN, LAN, PBX systems, servers, and related software. Expenditures for this purpose must not exceed the per project dollar limit for extraordinary maintenance ($150,000) or for non-instructional technology equipment ($5,000). Costs exceeding these limits must be reported as a Capital Equipment (7000) expenditure.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
Benefits and Fixed Charges Retirement and insurance programs, rental of land and buildings, debt service for current loans, and other recurring items, which are not generally provided for under another function.				
	5100	Employer Retirement Contributions	Record expenditures for Employee Retirement (5100), including contributions to employee retirement systems, social security contributions, contributions to pension plans and Medicaid contributions.	*No objects*
	5150	Employee Separation Costs	Record expenditures for Employee Separation (5150), including costs attributed to an employee's termination/retirement. Includes vacation pay, sick leave buyback and other benefits payable upon termination/retirement.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04)
	5200	Insurance for Active Employees	Record expenditures for Insurance for Active Employees, including employee unemployment, health, and life insurance premiums or payments, and workers' compensation for active employees.	*No objects*

NEW	Code	Function Name	Description	Object Codes
	5250	Insurance for Retired School Employees	Record expenditures for Insurance for Retired School Employees, including health insurance premiums for retired school employees.	*No objects*
	5260	Other Non-Employee Insurance	Record expenditures for Other Non-Employee Insurance, including insurance premiums for property, fire, liability, fidelity bonds, and judgments against the school district resulting from self-insurance.	*No objects*
	5300	Rental Lease of Equipment	Record expenditures for Rental Lease of Equipment (5300) [603 CMR 10.06], including annual operating lease/rental costs. Expenditures for this purpose may only exceed the per project dollar limit for extraordinary maintenance ($100,000) or non-instructional equipment ($5,000) for a three year period. After the third rental year the cost must be reported as a 7000 (fixed asset) expenditure. Do not include lease/purchase agreements, except in circumstances allowed by school finance regulations. [Guidelines: See Appendix A].	*No objects*
	5350	Rental Lease of Buildings	Record expenditures for Rental Lease of Buildings (5350) [603 CMR 10.06], including annual capital lease/rental costs. After the third rental year the cost must be reported as a 7000 (fixed asset) expenditure. Do not include lease/purchase agreements, except in circumstances allowed by school finance regulations. [Guidelines: See Appendix A].	*No objects*
	5400	Short Term Interest RANs	Record expenditures for reduction or full payment of short term Revenue Anticipation Notes (RANS) (due in one year or less) for interest (5400) [603 CMR 10.06].	*No objects*

NEW	Code	Function Name	Description	Object Codes
	5450	Short Term Interest BANs	**Expenditures by the school committee***(regional school districts only):*Record expenditures for reduction or full payment of short-term Bond Anticipation Notes (BANS) for interest (5450). **Expenditures by the city/town**: Record expenditures for Short Term Interest BANS (5450), annual interest charge on short-term borrowing for bond anticipation notes (BANS) for school purposes.	*No objects*
	5500	Other Fixed Charges	Record expenditures for other Fixed Charges (5500), including the costs of public safety inspections, bank charges, and the costs of contracts for Medicaid billing.	*No objects*
	5550	School Crossing Guards	Record expenditures for School Crossing Guards (5550).	*No objects*
	5990	Indirect Cost Transfers	Record expenditures charged to grants for indirect cost transfers.	
Community Services Services provided by the school district for the community as a whole, or some segment of the community.				

NEW	Code	Function Name	Description	Object Codes
	6200	Civic Activities	Record by major program area expenditures for Civic Activities and Community Services (6200) including the costs of citizen meetings, parent-teacher-student association activities, school council meetings and activities, public forums and lectures, and advisory council meetings. Include expenditures for Adult Education programs in the undistributed column.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	6300	Recreation Services	Record expenditures for Recreation (6300) by object.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
	6800	Health Services to Non-Public Schools	Record by major program area and by object, expenditures for Non-Public School Health (6800).	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	6900	Transportation to Non-Public Schools	Record by major program area and object, expenditures for Transporting Non-public pupils to and from school regardless of distance (6900). Costs can include: ● Salaries, student transportation supervisors, dispatchers, school bus drivers, school bus maintenance personnel ● Salaries or the prorated share of salaries, clerical and support staff ● Fuel, lubrication, tires and school bus repairs ● Contracted service ● Insurance premiums ● School bus monitors Transportation costs must reconcile with costs and students reported on Schedule 7, lines 4220 and 4230.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
Acquisition, Improvement and Replacement of Fixed Assets Acquisition of land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or acquisition of initial or additional *non instructional* equipment exceeding the $5,000 unit cost and $100,000 extraordinary maintenance cost as defined in 603 CMR 10.00. Costs corresponding to revenue received as a lump sum or progress payment revenue receipt from MSBA whether or not outstanding BANs exist. Costs directly related to a school construction project supported through local appropriation. Expenditures should include the principal portion of a loan (including BANs), the cost of a lease/purchase agreement, costs directly related to a school construction project supported through local appropriation, and costs corresponding to revenue received/earned as a grant receipt from MSBA whether or not outstanding BANs exist. Expenditures classified as a 7000 account expenditure must exceed the dollar limits for non-instructional equipment ($5,000) unless part of a school construction project. See Guidance for Reporting Revenue and Expenditures for School Construction.				
	7100	Purchase of Land and Buildings (7100, 7200)	Record capital expenditures for Acquisition and Improvement of Sites (7100), including purchase of school building sites, improvement of school building sites, grading, landscaping, sewers, storm drains, retaining walls, and surfacing, capital leases costs, and the principal portion of a loan not reported in 8100.	*No objects*
	7200	Purchase of Land and Buildings (7100, 7200)	Record capital expenditures for Acquisition and Improvement of Buildings (7200), including construction of buildings, acquisition of existing buildings, additions to existing buildings, acquisitions of portable school buildings/classrooms, rehabilitation of school buildings, lease/purchase of buildings, capital leases, and principal portion of a loan not reported in 8100.	*No objects*
	7300	Equipment (7300, 7400)	Record capital expenditures for Acquisition and Improvement of Equipment (7300), including acquisition of new, non-instructional school equipment having a useful life of more than one year and an acquisition cost of more than $5,000, acquisition of school furniture and fixtures (bulk purchases), acquisition of school machinery, lease/purchase of equipment, capital leases, and *No objects* principal portion of a loan not reported in 8100.	*No objects*

NEW	Code	Function Name	Description	Object Codes
	7350	Capital Technology	Record expenditures for Capital Technology (7350), including hardware or other technology purchases exceeding the $5,000 unit cost, capital leases, lease/purchase of capital technology, and the principal portion of a loan not reported in 8100.	*No objects*
	7400	Equipment (7300, 7400)	Record capital expenditures for Replacement of Equipment (7400), including capital leases, lease/purchase of equipment, replacement of non-instructional equipment having a useful life of more than one year and an acquisition cost of more than $5,000, and the principal portion of a loan not reported in 8100.	*No objects*
	7500	Motor Vehicles (7500, 7600)	Record capital expenditures for Acquisition of Motor Vehicles (7500), including the purchase of passenger vehicles for school administrative use, purchase of trucks for school maintenance use, purchase of school buses, lease/purchase of motor vehicles, trucks or buses, capital leases, and the principal portion of a loan not reported in 8100.	*No objects*
	7600	Motor Vehicles (7500, 7600)	Record capital expenditures for Replacement of Motor Vehicles (7600), including	*No objects*

Debt Retirement and Service

Retirement of debt and payment of interest and other debt costs. Principal and interest on *current* loans are not part of this function, but are reported in fixed charges (5400/5450).

NEW	Code	Function Name	Description	Object Codes
	8100	Debt Retirement/School Construction	Only report in the school committee appropriation if you are reporting for a regional school district. Municipal districts report in city/town expenditures. Record annual expenditures relating to Long Term Debt Retirement/School Construction, Principal (8100), including the annual principal of loans used to finance the purchase or construction of schools. DO NOT include amounts bonded for extraordinary maintenance. DO NOT include bond anticipation notes (BANS). DO NOT include amounts paid to a member regional school district as part of a capital assessment. This information will be reported by the regional school district.	*No objects*
	8200	Debt Service/School Construction	Only report in the school committee appropriation if you are reporting for a regional school district. Municipal districts report in city/town expenditures. Record annual expenditures relating to Long Term Debt Service/School Construction, Interest (8200), including the annual Interest on bonds and loans used to finance the purchase or construction of schools. DO NOT include amounts bonded for extraordinary maintenance. DO NOT include bond anticipation notes (BANS). DO NOT include amounts paid to a member regional school district as part of a capital assessment. This information will be reported by the regional school district.	*No objects*

NEW	Code	Function Name	Description	Object Codes
	8400	Debt Service/Educ and Other (8400, 8600)	Only report in the school committee appropriation if you are reporting for a regional school district. Municipal districts report in city/town expenditures. Record annual expenditures related to Long Term Debt Service/Educational Expenditures (8400), including annual Interest on bonds and loans used to finance the purchase of educational expenditures and for other equipment and maintenance costs, such as books, instructional equipment, and extraordinary maintenance. *Report the principal of these loans in the cost category of the purchase (e.g. fixed assets, instructional technology, etc.). Expenditures relating to principal for Extraordinary Maintenance should be reported as 4300. Expenditures relating to principal for other equipment and maintenance costs should be reported in the appropriate cost categories (e.g. fixed assets).*	*No objects*
	8600	Debt Service/Educ and Other (8400, 8600)	Only report in the school committee appropriation if you are reporting for a regional school district. Municipal districts report in city/town expenditures. Record annual expenditures related to Long Term Debt Service/Other Equipment and Maintenance Costs (8600), including the annual Interest on bonds and loans used to finance the purchase of non-instructional equipment, and to pay for capital maintenance projects in excess of one hundred thousand dollars ($100,000). *Principal costs should be reported in the appropriate 7000 series*	*No objects*
Programs with Other School Districts Transfers of payments to other school districts or to non-public schools for services provided to students residing in the sending city or town.				
	9100	Tuition to Mass. Schools	Record, by major program area, tuition payments to other Massachusetts school districts (9100), including tuition or transfer payments to other public school districts in Massachusetts for resident students.	*No objects*

NEW	Code	Function Name	Description	Object Codes
	9110	Tuition for School Choice	School Choice Tuition (9110) is treated as an expenditure. **School Committee - Regional School Districts Only** Tuition payments to choice or charter schools by a regional school district are calculated by DESE and sent to DOR, and deducted from its Chapter 70 payment. These amounts are populated on the EOYR. Note that both choice and charter tuition are current-year calculations which means that monthly charges through the first eleven months are estimates. In some cases choice receiving districts have been paid more through May than their final annual amount turns out to be. In this case DOR will recoup the overpayment by adding it to the choice assessment in the June distribution. Accountants/auditors should do a ledger adjustment to reflect this adjustment. **City/Town** Tuition payments to choice or charter schools by a sending school district are deducted from its Chapter 70 payment.	*No objects*

NEW	Code	Function Name	Description	Object Codes
	9120	Tuition to Commonwealth Charter Schools	Tuition to Commonwealth (9120) and Horace Mann Charter Schools (9125) are treated as expenditures. **School Committee - Regional School Districts Only** Tuition payments to choice or charter schools by a regional school district are calculated by DESE and sent to DOR, and deducted from its Chapter 70 payment. These amounts are populated on the EOYR. Note that both choice and charter tuition are current-year calculations which means that monthly charges through the first eleven months are estimates. In some cases choice receiving districts have been paid more through May than their final annual amount turns out to be. In this case DOR will recoup the overpayment by adding it to the choice assessment in the June distribution. Accountants/auditors should do a ledger adjustment to reflect this adjustment. City/Town Tuition payments to choice or charter schools by a sending school district are deducted from its Chapter 70 payment.	*No objects*

NEW	Code	Function Name	Description	Object Codes
	9125	Tuition to Horace Mann Charter Schools	Tuition to Commonwealth (9120) and Horace Mann Charter Schools (9125) are treated as expenditures. **School Committee - Regional School Districts Only** Tuition payments to choice or charter schools by a regional school district are calculated by DESE and sent to DOR, and deducted from its Chapter 70 payment. These amounts are populated on the EOYR. Note that both choice and charter tuition are current-year calculations which means that monthly charges through the first eleven months are estimates. In some cases choice receiving districts have been paid more through May than their final annual amount turns out to be. In this case DOR will recoup the overpayment by adding it to the choice assessment in the June distribution. Accountants/auditors should do a ledger adjustment to reflect this adjustment. **City/Town** Tuition payments to choice or charter schools by a sending school district are deducted from its Chapter 70 payment.	*No objects*
	9200	Tuition to Out-of-State Schools	Record, by major program area, Tuition to Out-of-State Schools (9200), tuition or transfer payments to school districts in other states for resident students.	*No objects*
	9300	Tuition to Non-Public Schools	Record, by major program area, Tuition to Non-Public Schools (9300), tuition or transfer payments to non-public schools for resident students.	*No objects*
	9400	Tuition to Collaboratives	Record, by major program, tuition payments to Collaboratives (9400) for tuition paid to Collaboratives for resident students. Report other Collaborative-provided services in the appropriate function.	*No objects*

NEW	Code	Function Name	Description	Object Codes
	9500	Regional School Assessment	Record payment for assessments to member regional school districts (9500) in accordance with regional school district agreements. Include both the academic and vocational assessments, as appropriate. Include the total assessment including operating, transportation, and capital costs. Members of Bristol and Norfolk County who are charged tuition increments above the county assessment should report the tuition payments on this line.	*No objects*

Object Code Expenditures

This section defines the category of goods or services purchased under the functional categories defined above.

01 Salaries Professional

The full-time, part-time and prorated portions of payments to personnel services of a professional nature rendered to an education plan. Categories included as professional are Superintendents, Principals, Supervisors, Teachers, Librarians, Counselors, Psychologists and other professional educators.

02 Salaries Secretarial and Clerical

Payments for a grouping of assignments to perform the activities of preparing, transferring, transcribing, systematizing or preserving communications, records and transactions, regardless of the level of skills required.

03 Salaries Other

Payment for a grouping of assignments regardless of level of difficulty that relate to supportive services. Included as other salaries: Custodians, Aides, Substitutes, Paraprofessional, Food Service Personnel, School Bus Drivers, Cross Walk Guards and other classified salaries not identified as professional, secretarial and clerical.

04 Contract Services

Payments for services rendered by personnel who are not on the payroll and are not regular employees, including all related expenses covered by the contract.

05 Supplies and Materials-

Materials and items of an expendable nature that is consumed, worn out or deteriorated in use, loses its identity through fabrication or incorporation into a different or more complex unit or substance. These items are defined as having a unit price of under *$5,000*.

06 Other Expenditures -

Expenditures not chargeable to another object code, such as dues, subscriptions and travel for staff. (food, coal, fuel oil, gas, steam, wood, file servers)

09 Transfers –

Payments to other local educational agencies, (LEAs) and regional school districts for services rendered. This object code includes all of functional code 9000.