

**FY24**

**Tewksbury  
Public Schools  
Finance  
Committee  
Presentation**



**March 13, 2023**

# FY24 School Department Budget

## District Strategy

*The Tewksbury Public Schools community believes that our educational program will encompass current, research-based teaching, learning, and an assessment approach that promotes consistent growth among our students and staff to achieve academic, social, and emotional success for all students.*

# FY24 School Department Budget

## Theory of Action

*If Tewksbury Public Schools prioritizes a sense of belonging and growth mindset amongst all stakeholders while providing quality professional development and a professional culture grounded in collaboration, then all students will experience innovative, equitable, and student-centered instruction prioritizing positive outcomes.*

# FY24 School Department Budget

## Challenges Faced In Formulating FY24 Budget

Typical	FY24
Traditionally 7-school model	NEW 6-school model. Center Elementary School opened January 2023. Relocation of all Grade 2, 3 & 4 students and associated personnel mid-year. Re-allocation of resources associated with this move to create a Salary and Operating budget for the new school.
Use prior years ACTUALS to determine needs and/or budget opportunities	Only have 6 months of data with new building structure. Schools still feeling effects of COVID 19 and students recovering from learning loss.
Use of ESSER grants ends FY24	Need to balance the <i>use</i> of ESSER funding by the deadline with ability to support needs (if they are recurring) within the budget in the future
Pre-School Re-Structure	With additional space available at PK-1 schools, able to balance Pre-School offerings between Dewing and Heath Brook to offer Pre-School at BOTH locations

# FY24 School Department Budget

## Areas of FOCUS

- Personnel

- NEW CENTER ELEMENTARY!!!
  - Assess personnel moved from other K-4 schools for most efficient use
- Increase PK programming
- Assessing personnel needs based on currently declining enrollment
- Assess grant funded personnel and begin to fund via LEA budget, if appropriate

- Operational

- NEW CENTER ELEMENTARY!!!
  - Estimate effects on transportation, utilities, supplies, insurance, maintenance
- Funding New ELA Curriculum

- Technology

- Communications
  - Improve systems
- Continue Smartboard to Cleartouch conversion districtwide
  - Wiring (E-Rate discount)
- Printing solutions (copy center)

- Building Improvements

- Needs of HB & DEW
  - To get through 6-10 years
- Building & Grounds Systems
  - HVAC, Electric, Plumbing, Security, Landscape

# FY24 School Department Budget

**3.07% increase Requested**

Tewksbury Public Schools								
School Budget Recommendation - FY24								
	<u>School</u>	<u>School</u>	<u>School</u>	<u>School</u>	<u>School Dept.</u>	<u>Town Manager</u>	<u>\$ Change</u>	<u>% Change</u>
	<u>Budget FY21</u>	<u>Budget FY22</u>	<u>Expended FY22</u>	<u>Budget FY23</u>	<u>FY24 Request</u>	<u>Recommend FY24</u>		
Salaries	35,245,995	36,272,549	35,858,444	37,570,983	38,690,763	38,690,763	1,119,780	2.98%
Operating	14,537,730	14,816,386	15,222,510	14,679,800	15,187,649	15,187,649	507,849	3.46%
Capital Outlay	850,000	850,000	837,049	789,603	789,603	789,603	-	0.00%
<b>School Budget</b>	<b>50,633,725</b>	<b>51,938,935</b>	<b>51,918,003</b>	<b>53,040,386</b>	<b>54,668,015</b>	<b>54,668,015</b>	<b>1,627,629</b>	<b>3.07%</b>

# FY24 School Department Budget

If including Fixed Costs & Debt 2.7% increase Requested

Tewksbury Public Schools								
School Budget Recommendation - FY24								
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Total Fixed Costs	10,628,341	10,678,921	10,256,277	11,043,278	11,520,143	11,520,143	476,865	4.32%
Total Debt	7,484,957	7,041,688	7,041,688	6,603,450	6,408,700	6,408,700	(194,750)	-2.95%
<b>Grand Total</b>	<b>68,747,023</b>	<b>69,659,544</b>	<b>69,215,968</b>	<b>70,687,114</b>	<b>72,596,858</b>	<b>72,596,858</b>	<b>1,909,744</b>	<b>2.70%</b>

# FY24 School Department Budget

SALARY – 70.7% of School Budget

Group	LEA Budget		
	HeadCount	Amount	% of Salary
Aides	75.6	\$ 2,025,556	5%
Cust/Maintenance	33.00	\$ 1,709,885	4%
Non Union	40.80	\$ 3,875,624	10%
Nurses	9.00	\$ 704,273	2%
Secretaries	17.00	\$ 826,170	2%
Teachers	287.46	\$ 26,160,398	68%
Union Admin	6.80	\$ 845,242	2%
Part Time/Overtime/Hourly	<u>~400~</u>	<u>\$ 2,543,614</u>	<u>7%</u>
Totals	877.00	\$ 38,690,763	100%

# FY24 School Department Budget

OPERATING – 27.8% of School Budget

<u>Category</u>	<u>FY24</u>	<u>%</u>
Maintenance	\$941,500	6.2%
Misc & Prof Development	\$574,916	3.8%
Special Ed Services	\$2,178,000	14.3%
Supplies/Textbooks & Materials	\$996,622	6.6%
Tech Contracts	\$456,703	3.0%
Transportation	\$3,901,126	25.7%
Tuition	\$4,731,182	31.2%
Utilities	\$1,407,600	9.3%
<b>TOTAL</b>	<b>\$15,187,649</b>	

# FY24 School Department Budget

CAPITAL OUTLAY – 1.5% of School Budget

## PRIORITY

- Funding new ELA curriculum materials
- ClearTouch Boards for balance of classrooms in District
- HVAC assessment for HB & Dewing
- Electrical Assessment for HB
- Plan for re-landscaping rear of HB grounds

# FY24 School Department Budget

**BUILDING  
SYSTEMS:  
LETTER  
GRADES**

WHERE ARE WE NOW?

<u>System</u>	TMHS		WYNN		RYAN	
	G R A D E	COMMENTS	G R A D E	COMMENTS	G R A D E	COMMENTS
Plumbing	A		B		A	
Electrical	A		A		A	
Heating	A		B		B+	
Cooling	C	3RD FLOOR GETS WARM	D	LIMITED AC IN CLASSES	D	LIMITED AC IN CLASSES
Roof	C	MEMBRANE SEPERATING FROM SURFACE	B-	ASSUMED GRADE AFTER COATING PROJECT	A	
Lighting	C-	CONTROLS SW NEEDS WORK	C	WILL IMPROVE AFTER SUMMER PROJECT	A	
Building Envelope	B		B		A	
Landscape/Roadway	A		A		A	
Technology Infrastructure	A		C	WILL IMPROVE AFTER SUMMER PROJECT	A	
OTHER:						
FLOORING	D	1ST FLOOR HAS CRACKS FROM SETTLING				
TRACK/FIELD	B	CONSIDERING LIGHTS/PRESS BOX				
<u>System</u>	CENTER		DEWING		HEATH BROOK	
	G R A D E	COMMENTS	G R A D E	COMMENTS	G R A D E	COMMENTS
Plumbing	INC	EVALUATING	D	CAST IRON PIPES RUSTING OUT	B-	
Electrical	INC	EVALUATING	A		D	NEEDS OVERHAUL. SOUP TO NUTS
Heating	INC	EVALUATING	D	CAST IRON PIPES RUSTING OUT	A	
Cooling	INC	EVALUATING	C	WINDOW AC IN ALL CLASSES (INEFFICIENT)	D	LIMITED AC IN CLASSES
Roof	INC	EVALUATING	C	CANDIDATE FOR COATING PROJECT	B	
Building Envelope	INC	EVALUATING	B		B	
Landscape/Roadway	INC	EVALUATING	D	PARKING LOT NEEDS PAVING; CONSIDERING FIRE LANE BEHIND BLDG	C-	PARKING LOT NEEDS PAVING; PLAYGROUND NEEDS RE-DESIGN
Technology Infrastructure	INC	EVALUATING	B		B	
OTHER:						

# Potential Capital Projects List FY23- FY25

<u>School Name</u>	<u>Category</u>	<u>Projects and Equipment</u>	<u>Progress</u>	<u>Date</u>
<b>Dewing</b>	Bldg & Maint	Carpets in Library & Office area	Carpets old and worn	FY23/24
<b>Dewing</b>	Bldg & Maint	HVAC Cooling/Circulation Improvements	Need Design Concept	FY23/24
<b>Dewing</b>	Bldg & Maint	Playground for Pre-School	Exploring Plans	FY23/24
<b>Dewing</b>	Bldg & Maint	Fire Lane around school	Safety & Potential drop off pattern	FY24/25
<b>Heath Brook</b>	Bldg & Maint	Replace Terrcotta Tile floor in main hallway	Meeting Contractor to develop scope (LVT vs VCT) (ABATEMENT?)	FY23/24
<b>Heath Brook</b>	Bldg & Maint	Walkway Improvements near PK	Have concept; may need to bid	FY23/24
<b>Heath Brook</b>	Bldg & Maint	Add Windows in Gym	Have concept; may need to bid	FY23/24
<b>Heath Brook</b>	Bldg & Maint	HVAC Cooling/Circulation Improvements	Need Design Concept	FY23/24
<b>Heath Brook</b>	Bldg & Maint	Playground re-landscape (paved hill)	Consultant has scope	FY24/25
<b>Heath Brook</b>	Bldg & Maint	Redesign Greenhouse rooms	Consultant has scope	FY24/25
<b>Heath Brook</b>	Bldg & Maint	Electrical Upgrade	Consultant working on scope; need National Grid input	FY24/25
<b>Ryan</b>	Bldg & Maint	HVAC Cooling/Circulation Improvements	Consultant working on best approach	FY23
<b>Ryan</b>	Bldg & Maint	Intrusion Alarm	Need Contractor to assess	FY23/24
<b>Ryan</b>	Bldg & Maint	Fire Alarm Panel	GETTING QUOTES	FY23/24
<b>Wynn</b>	Bldg & Maint	HVAC Cooling/Circulation Improvements	Consultant working on best approach	FY23
<b>Wynn</b>	Bldg & Maint	Roof Coating	PHASED APPROACH - FLAT SECTIONS SPRING 2023	FY23
<b>Wynn</b>	Bldg & Maint	Lighting Project	Trying to get Green Grant	FY23/24
<b>Wynn</b>	Bldg & Maint	Occupancy Sensors	Trying to get Green Grant	FY23/24
<b>Wynn</b>	Bldg & Maint	Bathroom Partitions/Countertops	Need Contractor to assess	FY23/24
<b>Wynn</b>	Bldg & Maint	Water Bottle Refill Station	Moving fixture from Trahan	FY23
<b>Wynn</b>	Technology	Cabling Upgrade	Summer 2023 - E-RATE project	FY24
<b>TMHS</b>	Bldg & Maint	Flooring fix on first floor	Engineering? Project to pay?	FY24/25
<b>TMHS</b>	Bldg & Maint	Lighting Controls	Upgrade - Charge to project	FY23/24
<b>TMHS</b>	Bldg & Maint	Roof Repairs	Warranty?	FY23/24

# Capital Projects Completed List FY21-FY23

## 2020-2021

<b>Dewing</b>	Bldg & Maint	Repaired paving near Kindergarten Area
<b>Dewing</b>	Bldg & Maint	Installed Water Bottle Filling Stations
<b>Districtwide</b>	Bldg & Maint	Maintenance Dept Transition Space
<b>Districtwide</b>	Technology	Weather Bug Upgrade
<b>Districtwide</b>	Technology	Replace remaining old cable (erate eligible)
<b>Districtwide</b>	Bldg & Maint	Air purifiers for all classroom spaces K-8
<b>Districtwide</b>	Bldg & Maint	Redesigned Nurses Rooms to meet COVID requirements
<b>Districtwide</b>	Bldg & Maint	Enhanced cleaning on univents & AHS
<b>Heath Brook</b>	Bldg & Maint	LED lighting upgrade - 80% of building
<b>North Street</b>	Bldg & Maint	Installed Water Bottle Filling Stations
<b>Ryan</b>	Bldg & Maint	Vestibule
<b>TMHS</b>	Bldg & Maint	Upgrade filters to MERV - 13
<b>Wynn</b>	Technology	Replace intrusion alarm
<b>Wynn</b>	Bldg & Maint	Vestibule
<b>Wynn</b>	Bldg & Maint	First floor - LVT??
<b>Wynn</b>	Bldg & Maint	Installed Water Bottle Filling Stations

## 2021-2022

<u>School Name</u>	<u>Category</u>	<u>Projects and Equipment</u>
<b>Dewing</b>	Bldg & Maint	Carpeted 2 classrooms with tile damage
<b>Dewing</b>	Bldg & Maint	Paving & Sidewalk repairs near gym doors
<b>Districtwide</b>	Technology	Central Technology Hub Relocation
<b>Districtwide</b>	Bldg & Maint	Purchased new Truck with Plow
<b>Heath Brook</b>	Bldg & Maint	Window Replace 20 Classrooms, countertops, screens, operable windows
<b>Heath Brook</b>	Bldg & Maint	Lighting Project- remaining 20% that wasn't completed from previous project
<b>Heath Brook</b>	Bldg & Maint	Vestibule
<b>Heath Brook</b>	Bldg & Maint	Updated Teachers Room
<b>Heath Brook</b>	Bldg & Maint	Installed Water Bottle Filling Station
<b>North Street</b>	Technology	Additional Chromebook Cart
<b>Ryan</b>	Bldg & Maint	Roof Coating - 20 year warranty product
<b>TMHS</b>	Bldg & Maint	Sealcoating Parking Lots and driveway
<b>TMHS</b>	Technology	Additional Cameras in Parking Lot
<b>Wynn</b>	Bldg & Maint	New Split AC Unit for MDF room
<b>Wynn</b>	Bldg & Maint	Paving - End of Driveway, Bus Loop, Lower Parking Lot. Sealcoat sidewalks & Upper Lot

## 2022-2023

<u>School Name</u>	<u>Category</u>	<u>Projects and Equipment</u>
<b>Dewing</b>	Bldg & Maint	Vestibule
<b>Dewing</b>	Bldg & Maint	Carpet 3 Classrooms & Office (loose tile)
<b>Dewing</b>	Bldg & Maint	Replace Boiler tubes
<b>Districtwide</b>	Bldg & Maint	Replace Floor Machines
<b>Districtwide</b>	Technology	ClearTouch boards for HB & Dewing Classrooms
<b>Districtwide</b>	Technology	Chromebooks - purchased for 1-to-1 plus backstock
<b>Ryan</b>	Bldg & Maint	Retrofit Gym Lights - (failing fixtures)
<b>TMHS</b>	Bldg & Maint	Gym - New Banners
<b>TMHS</b>	Bldg & Maint	Auditorium - Update Sound System
<b>TMHS</b>	Bldg & Maint	Auditorium - New Lights
<b>TMHS</b>	Bldg & Maint	Auditorium - Replace Stage Marley Floor
<b>Wynn</b>	Bldg & Maint	Retrofit Gym Lights - (failing fixtures)

# FY24 School Department Budget

## Grants/Revolving Accounts

- 64 Separate Funds currently ACTIVE
- All have a specific purpose and must be used appropriately. Use MUST be related to the purpose of the fund...whether a GRANT or Revolving type account driven by fees.
- Approximately 35 positions funded (partially/fully)

FUND	Description	FUND	Description
4107	Insurance <\$20K - Dewing	4175	NPEN
4108	Insurance <\$20K - Heath Brook	4176	Alphabest
4109	Insurance <\$20K - High School	4213	Early Childhood Grant #262
4110	Insurance <\$20K - Wynn	4273	Title I Grant #305
4111	Insurance <\$20K - North Street	4274	Title IIA Grant #140
4112	Insurance <\$20K - Ryan School	4275	Title IV Grant #309
4113	Insurance <\$20K - Trahan School	4276	Title III Grant #180
4114	Insurance <\$20K - Sch Admin	4303	Sped 94-142 Grant #240
4131	Facility Rentals	4305	Big Yellow School Bus
4133	High School Parking Fees	4306	Sped Program Imp - K12
4134	High School Club Fees	4308	Sped Program Imp - PK
4135	High School Athletic Fees	4316	ASOST #530
4136	Wynn School Athletic Fees	4318	AFTER SCH/OUT SCHOOL TIME (530C)
4137	Wynn School Club Fees	4322	Corning STEAM Lab Donation
4138	Ryan School Club Fees	4323	21st Century Learning Grant
4139	AP Test	4326	SEL Learning Grant
4141	School Rec Custodians	4327	State COVID Prev Earmark
4150	School Lunch Account	4328	State COVID Prevention
4160	Athletic Fund	4329	Summ AcceI Acad Grant #121
4161	Adult Education	4330	ESSER II #115
4162	Extended Day	4331	ESSER III #119
4163	Community Ed - Recreation Dept	4334	21st Century YALD
4164	PreSchool Revolving Program	4335	21st Century Summer
4165	Kindergarten Revolving Program	4658	School Gifts Account
4166	Recreation Basketball - School	4659	Scholarship Gifts
4167	Lost Textbooks	4667	Scholarship Fund
4168	New Start	4668	Education Fund
4170	Circuit Breaker	4674	High School Gifts
4171	Insurance > \$20,000	4680	ARP PK IDEA #264
4172	Copy Center	4681	ARP IDEA #252
4173	Hall of Fame	4804	Long Range School Space Plan
4174	PreSchool Community Services	4805	Special Education Reserve Fund

# FY24 School Department Budget

## Grant Funding Available FY23\*

Code	Grant	FY	Purpose	Grant Total	Amount Used*	Encumbered*	Balance
115	ESSER II	2022	COVID Related Expenses	\$ 1,198,356	\$ 1,024,320	\$ 167,767	\$6,269
119	ESSER III	2022	COVID Related Expenses	\$ 2,773,695	\$ 89,833	\$ 108,039	\$2,575,823
140	Title IIA	2022	Educator Improvement	\$ 65,874	\$ 36,706	\$ 14,665	\$14,503
180	Title III	2022	Support for English Learners	\$ 11,748	\$ 545	\$ -	\$11,203
240	IDEA Special Education	2022	Special Education Improvement	\$ 868,369	\$ 813,947	\$ 45,531	\$8,891
252	ARP Special Education	2022	Special Education Improvement	\$ 176,839	\$ 92,746	\$ 9,750	\$74,343
262	Early Childhood IDEA	2022	Pre School Special Education Quality	\$ 32,632	\$ 9,988	\$ 13,871	\$8,773
264	ARP Early Childhood	2022	Pre School Special Education Quality	\$ 16,477	\$ 16,080	\$ 397	\$ -
305	Title I	2022	Student Support	\$ 190,081	\$ 167,669	\$ 518	\$21,894
309	Title IV	2022	Academic Support - Recovery/After School	\$ 25,544	\$ 18,170	\$ -	\$7,374
121	SAAG	2023	Summer Acceleration Academy	\$ 87,000	\$ 87,000		\$ -
140	Title IIA	2023	Educator Improvement	\$ 71,116			\$ 71,116
151	SEL	2023	Student Support	\$ 10,000	\$ 294		\$ 9,706
180	Title III	2023	Support for English Learners	\$ 20,396			\$ 20,396
240	IDEA Special Education	2023	Special Education Improvement	\$ 887,807	\$ 422,904	\$ 382,571	\$ 82,332
244	21stC SPED_YALD	2023	Enhanced Programs for Students on IEPs	\$ 10,000	\$ 3,655	\$ -	\$ 6,345
262	Early Childhood IDEA	2023	Pre School Special Education Quality	\$ 26,662	\$ 4,209	\$ 12,806	\$ 9,647
305	Title I	2023	Student Support	\$ 383,275	\$ 131,801	\$ 134,528	\$ 116,946
309	Title IV	2023	Academic Support	\$ 13,601	\$ 25		\$ 13,576
419	Innovation Pathways	2023	Student Enhancement	\$ 50,000	\$ 19		\$ 49,981
528	ASOST - School Year	2023	After School & Out of School Time	\$ 50,000	\$ 475	\$ -	\$ 49,525
530	ASOST - Summer	2023	After School & Out of School Time	\$ 45,000	\$ 45,000	\$ -	\$ -
644	21st CCLC - Summer	2023	Enrich Academic Programming	\$ 55,000	\$ 55,000	\$ -	\$ -
645	21st CCLC	2023	Enrich Academic Programming	\$ 148,750	\$ 52,090	\$ -	\$ 96,660
	*AS OF 3/2/23						
	RED TEXT=ENTITLEMENT GRANTS; TPS RECEIVES ANNUALLY					TOTAL	\$3,255,303

# FY24 School Department Budget

## Tewksbury Public Schools

### School Budget Recommendation - FY24

	<u>School</u>	<u>School</u>	<u>School</u>	<u>School</u>	<u>School Dept.</u>	<u>Town Manager</u>	<u>\$\$ Change</u>	<u>% Change</u>
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<u>Fixed Costs</u>							-	
<i>Health</i>	8,173,438	8,074,076	7,855,062	8,160,761	8,642,226	8,642,226	481,465	5.90%
<i>Retirement</i>	1,533,339	1,619,695	1,619,695	1,727,370	1,869,007	1,869,007	141,637	8.20%
<i>Medicare</i>	517,385	538,080	482,525	550,186	505,975	505,975	(44,211)	-8.04%
<i>Unemployment</i>	150,000	150,000	1,925	150,000	50,000	50,000	(100,000)	-66.67%
<i>Insurance</i>	254,179	297,070	297,070	454,961	452,935	452,935	(2,026)	-0.45%
<b>Total Fixed Costs</b>	<b>10,628,341</b>	<b>10,678,921</b>	<b>10,256,277</b>	<b>11,043,278</b>	<b>11,520,143</b>	<b>11,520,143</b>	<b>476,865</b>	<b>4.32%</b>
<b>Total</b>	<b>61,262,066</b>	<b>62,617,856</b>	<b>62,174,280</b>	<b>64,083,664</b>	<b>66,188,158</b>	<b>66,188,158</b>	<b>2,104,494</b>	<b>3.28%</b>
<i>Debt Exempt Principal</i>	4,692,965	4,419,155	4,419,155	4,195,000	4,210,000	4,210,000	15,000	0.36%
<i>Debt Exempt Interest</i>	2,791,992	2,622,533	2,622,533	2,408,450	2,198,700	2,198,700	(209,750)	-8.71%
<b>Total Debt</b>	<b>7,484,957</b>	<b>7,041,688</b>	<b>7,041,688</b>	<b>6,603,450</b>	<b>6,408,700</b>	<b>6,408,700</b>	<b>(194,750)</b>	<b>-2.95%</b>
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# FY24 School Department Budget Hearing

## NEXT STEPS

Continued Discussions with Building Principals, Department Leaders, Elected Officials, Town Officials, teachers, parents, students and community members, to refine and react to ever changing needs.

As needs and/or resources change, the School Department will be refining our budget, which represents a snapshot in time of the current needs in the district. Our budget, resources and needs are constantly being updated and analyzed for the best use of available and appropriate resources.

This process will continue from now through May Town Meeting and may (in fact is likely to) produce some movement within our overall budget

# FY24 School Department Budget

## Tewksbury Public Schools

### School Budget Recommendation - FY24

	<u>School</u>	<u>School</u>	<u>School</u>	<u>School</u>	<u>School Dept.</u>	<u>Town Manager</u>	<u>\$\$ Change</u>	<u>% Change</u>
	<u>Budget FY21</u>	<u>Budget FY22</u>	<u>Expended FY22</u>	<u>Budget FY23</u>	<u>FY24 Request</u>	<u>Recommend FY24</u>		
Salaries	35,245,995	36,272,549	35,858,444	37,570,983	38,690,763	38,690,763	1,119,780	2.98%
Operating	14,537,730	14,816,386	15,222,510	14,679,800	15,187,649	15,187,649	507,849	3.46%
Capital Outlay	850,000	850,000	837,049	789,603	789,603	789,603	-	0.00%
<b>School Budget</b>	<b>50,633,725</b>	<b>51,938,935</b>	<b>51,918,003</b>	<b>53,040,386</b>	<b>54,668,015</b>	<b>54,668,015</b>	<b>1,627,629</b>	<b>3.07%</b>
<u>Fixed Costs</u>							-	
<i>Health</i>	8,173,438	8,074,076	7,855,062	8,160,761	8,642,226	8,642,226	481,465	5.90%
<i>Retirement</i>	1,533,339	1,619,695	1,619,695	1,727,370	1,869,007	1,869,007	141,637	8.20%
<i>Medicare</i>	517,385	538,080	482,525	550,186	505,975	505,975	(44,211)	-8.04%
<i>Unemployment</i>	150,000	150,000	1,925	150,000	50,000	50,000	(100,000)	-66.67%
<i>Insurance</i>	254,179	297,070	297,070	454,961	452,935	452,935	(2,026)	-0.45%
<b>Total Fixed Costs</b>	<b>10,628,341</b>	<b>10,678,921</b>	<b>10,256,277</b>	<b>11,043,278</b>	<b>11,520,143</b>	<b>11,520,143</b>	<b>476,865</b>	<b>4.32%</b>
<b>Total</b>	<b>61,262,066</b>	<b>62,617,856</b>	<b>62,174,280</b>	<b>64,083,664</b>	<b>66,188,158</b>	<b>66,188,158</b>	<b>2,104,494</b>	<b>3.28%</b>
<i>Debt Exempt Principal</i>	4,692,965	4,419,155	4,419,155	4,195,000	4,210,000	4,210,000	15,000	0.36%
<i>Debt Exempt Interest</i>	2,791,992	2,622,533	2,622,533	2,408,450	2,198,700	2,198,700	(209,750)	-8.71%
<b>Total Debt</b>	<b>7,484,957</b>	<b>7,041,688</b>	<b>7,041,688</b>	<b>6,603,450</b>	<b>6,408,700</b>	<b>6,408,700</b>	<b>(194,750)</b>	<b>-2.95%</b>
<b>Grand Total</b>	<b>68,747,023</b>	<b>69,659,544</b>	<b>69,215,968</b>	<b>70,687,114</b>	<b>72,596,858</b>	<b>72,596,858</b>	<b>1,909,744</b>	<b>2.70%</b>

<https://www.tewksbury.k12.ma.us/departments-programs/business-office/>

ORG	OBJ	DESCRIPTION	FY23 BUDGET	FY24 BUDGET	FY24-FY23 \$\$\$ DIFF	FY24-FY23 % DIFF	EXPLANATION OF MAJOR VARIANCES
DEWING SCHOOL							
13071110	600050	DEW PRIN/ASST PRIN	\$248,134	\$133,790	-\$114,344	-46.08%	NO ASST PRIN HERE; NEEDED AT CENTER
13161111	600082	DEW ADJ COUNSELOR	\$77,658	\$84,452	\$6,794	8.75%	
13171111	600070	DEW PROF DEV STIP	\$9,640	\$7,411	-\$2,229	-23.12%	ONE FEWER PLC; NO 2ND GRADE
13431110	600059	DEW MOD SPEC ED TCHR	\$986,726	\$1,022,793	\$36,067	3.66%	
13431111	600083	DEW CASE MANAGER SAL	\$136,292	\$95,167	-\$41,125	-30.17%	MOVED .5 FTE TO HB
13501110	600052	DEW TEACHERS SALARIES	\$1,767,610	\$1,507,733	-\$259,877	-14.70%	NO 2ND GRADE; 1 LESS SPECIALIST
13501111	600061	DEW ACAD SPEC	\$59,371	\$29,322	-\$30,049	-50.61%	READING SPEC - TITLE I INCREASE
13131110	600066	DEW LIBRARIAN	\$35,000	\$31,609	-\$3,391	-9.69%	NEW POSITION FY23; SHARED W/ HB
13131130	600057	DEW LIBRARY AIDES	\$25,000	\$24,984	-\$16	-0.06%	
13071120	600011	DEW CLERICAL SALARIES	\$69,032	\$42,000	-\$27,032	-39.16%	NO PT. RETIRE/REPLACE
13431130	600089	DEW ISET SUB	\$6,000	\$6,000	\$0	0.00%	
13431131	600055	DEW SPECIAL ED AIDE	\$368,070	\$373,879	\$5,809	1.58%	
13491130	600056	DEW KINDERGARTEN AIDE	\$181,445	\$197,871	\$16,426	9.05%	ADDED SECTION OF K. NEED FY24?
13501131	600054	DEW INST AIDES SALARY	\$13,239	\$11,603	-\$1,636	-12.36%	READING AIDE - TITLE I INCREASE
13501132	601029	DEW LONG TRM SUB	\$34,000	\$22,668	-\$11,332	-33.33%	NO 2ND GRADE
13501130	601311	DEW DAILY SUB TCHR	\$64,000	\$60,955	-\$3,045	-4.76%	RATE INCREASE
13501130	601312	DEW DAILY SUB AIDE	\$2,000	\$1,630	-\$370	-18.51%	NO 2ND GRADE
13501131	600060	DEW LUNCH/RECESS	\$50,000	\$45,000	-\$5,000	-10.00%	NO 2ND GRADE
13601130	600116	DEW CUSTODIAL SALARIES	\$151,142	\$156,819	\$5,677	3.76%	
13601130	600117	DEW CUSTODIAL OVERTIME	\$20,000	\$20,000	\$0	0.00%	
13601130	600118	DEW CUST BLDG CHK	\$8,000	\$8,500	\$500	6.25%	
13171140	601023	DEW PROF DEV PRES	\$5,900	\$0	-\$5,900	-100.00%	MOVE TO SYSTEMWIDE PD
13431140	601032	DEW STUD SPEC AIDE	\$425,000	\$425,000	\$0	0.00%	
13071150	601000	DEW OFFICE SUPPLIES	\$6,500	\$3,000	-\$3,500	-53.85%	REDUCING CONSUMABLES
13131150	601034	DEW LIBRARY SUPP	\$3,000	\$5,000	\$2,000	66.67%	FUNCTIONING LIBRARY
13161150	601209	DEW TEST & ASSESS SUPP	\$8,896	\$8,896	\$0	0.00%	
13181150	601003	DEW COPY SUPPLIES	\$6,500	\$19,167	\$12,667	194.87%	INCREASED VOLUME IF COPY CENTER CLOSE
13441142	601206	DEW INST S/W CONT SERV	\$31,032	\$31,032	\$0	0.00%	
13441153	601207	DEW INST S/W SUPPLIES	\$3,448	\$3,448	\$0	0.00%	
13431151	601074	DEW SUPPLIES - SPEC ED	\$7,000	\$7,000	\$0	0.00%	
13501151	601077	DEW SUPPLIES - TEACHING	\$31,700	\$31,700	\$0	0.00%	
13071160	601007	DEW PRINC DUES	\$1,130	\$600	-\$530	-46.90%	
13071160	601009	DEW PRINC CONF	\$2,500	\$2,500	\$0	0.00%	
13131160	601035	DEW LIBRARY OTHER	\$1,000	\$1,000	\$0	0.00%	
13171160	601020	DEW COURSE REIMB	\$8,000	\$8,000	\$0	0.00%	NO 2ND GRADE
13171161	601009	DEW PD CONF	\$2,000	\$0	-\$2,000	-100.00%	MOVE TO SYSTEMWIDE PD
13501160	601021	DEW MILEAGE REIM	\$250	\$250	\$0	0.00%	
		DEWING SALARY TOTALS	\$4,312,359	\$3,884,186	-\$428,173	-9.93%	
		DEWING OPERATING TOTALS	\$543,856	\$546,593	\$2,737	0.50%	
		DEWING TOTALS	\$4,856,215	\$4,430,778	-\$425,437	-8.76%	

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## State of Mass – Standard Codes for Expenditures

### 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
<b>Administration</b>				
	1110	School Committee	Record School Committee expenditures by <u>object</u> . 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 <u>object</u> . <u>This should correspond to EPIMS job code 1200.</u>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1220	Assistant Superintendents	Record Assistant Superintendent expenditures by object. <u>This should correspond to EPIMS job code 1201.</u> <i>Do not record Assistant Superintendent for Business and Finance in this function. Reserve for Business and Finance Office (1410).</i>	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. <u>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."</u>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

### TEWKSBURY PUBLIC SCHOOLS FY24 LEVEL 3 BUDGET BY FUNCTION CODE

3/7/2023

FUNCTION CODE - DESC	FY23	FY24	FY24-FY23 \$\$	FY24-FY23 %	COMMENT/EXPLANATION OF VARIANCES
<b>REGULAR EDUCATION AND UNCLASSIFIED EXPENSES</b>					
<b>1110 - SCHOOL COMMITTEE</b>					
Clerical	\$7,000	\$7,000	\$0	0.0%	
Other Salaries	\$13,250	\$13,250	\$0	0.0%	
Contracted Services	\$97,000	\$97,000	\$0	0.0%	
Supplies	\$5,000	\$4,000	-\$4,000	-80.0%	REDUCING CONSUMABLES
Other Expenses	\$28,600	\$28,600	\$0	0.0%	
<b>1110 - SCHOOL COMMITTEE Totals</b>	<b>\$150,850</b>	<b>\$146,850</b>	<b>-\$4,000</b>	<b>-2.7%</b>	
<b>1210 - SUPERINTENDENT</b>					
Professional	\$205,100	\$220,597	\$15,497	7.6%	FY23 FIGURE A PLACEHOLDER; FY24 INCL SAL, LONG, TRAVEL & INS
Clerical	\$68,667	\$75,185	\$6,518	9.5%	
Contracted Services	\$24,428	\$24,300	-\$72	0.3%	
Supplies	\$13,500	\$11,500	-\$2,000	-14.8%	REDUCING CONSUMABLES
Other Expenses	\$19,500	\$19,500	\$0	0.0%	
<b>1210 - SUPERINTENDENT Totals</b>	<b>\$331,195</b>	<b>\$351,282</b>	<b>\$20,087</b>	<b>6.1%</b>	
<b>1220 - ASSISTANT SUPERINTENDENT</b>					
Professional	\$157,600	\$155,930	-\$1,670	-1.1%	FY23 FIGURE A PLACEHOLDER
Clerical	\$64,873	\$71,282	\$6,419	9.9%	
Supplies	\$2,000	\$1,000	-\$1,000	-50.0%	
Other Expenses	\$2,500	\$2,500	\$0	0.0%	
<b>1220 - ASSISTANT SPT Totals</b>	<b>\$226,973</b>	<b>\$230,722</b>	<b>\$3,749</b>	<b>1.7%</b>	
<b>1230 - OTHER DISTRICTWIDE ADMINISTRATION</b>					
Professional	\$5,000	\$5,000	\$0	0.0%	
Other Salaries	\$24,461	\$0	-\$24,461	-100.0%	MOVE 20% SAL TO RENTAL REV ACCT
<b>1230 - OTHER DISTRICTWIDE ADM Totals</b>	<b>\$29,461</b>	<b>\$5,000</b>	<b>-\$24,461</b>	<b>-83.0%</b>	
<b>1410 - BUSINESS &amp; FINANCE</b>					
Professional	\$266,564	\$283,538	\$16,974	6.4%	
Clerical	\$107,770	\$120,492	\$12,722	11.8%	
Contracted Services	\$18,570	\$18,570	\$0	0.0%	
Supplies	\$18,000	\$18,500	-\$2,500	-13.6%	REDUCING CONSUMABLES
Other Expenses	\$34,300	\$34,300	\$0	0.0%	
<b>1410 - BUSINESS &amp; FINANCE Totals</b>	<b>\$443,204</b>	<b>\$470,400</b>	<b>\$27,196</b>	<b>6.1%</b>	
<b>1420 - HUMAN RESOURCES &amp; BENEFITS</b>					
Professional	\$71,602	\$71,330	-\$272	-0.4%	
<b>1420 - HR &amp; BENEFITS Totals</b>	<b>\$71,602</b>	<b>\$71,330</b>	<b>-\$272</b>	<b>-0.4%</b>	
<b>1450 - ADM TECHNOLOGY - DISTRICTWIDE</b>					
Clerical	\$63,215	\$64,610	\$1,395	2.2%	
Contracted Services	\$83,000	\$128,000	\$45,000	54.2%	
Supplies	\$30,000	\$80,000	\$50,000	166.7%	
Other Expenses	\$5,000	\$5,000	\$0	0.0%	
<b>1450 - ADM TECH - DISTRICTWIDE Totals</b>	<b>\$181,215</b>	<b>\$277,610</b>	<b>\$96,395</b>	<b>53.2%</b>	
<b>2120 - DEPT HEADS (NON SUPERVISORY)</b>					
Professional	\$333,272	\$355,421	\$22,149	6.6%	
Contracted Services	\$10,000	\$10,000	\$0	0.0%	
<b>2120 - DEPT HEADS Totals</b>	<b>\$343,272</b>	<b>\$365,421</b>	<b>\$22,149</b>	<b>6.5%</b>	
<b>2210 - SCHOOL LEADERSHIP</b>					
Professional	\$1,463,873	\$1,421,182	-\$42,691	-2.9%	
Clerical Salaries	\$521,842	\$490,759	-\$31,084	-6.0%	
Supplies	\$46,500	\$29,200	-\$17,300	-37.2%	REDUCING CONSUMABLES
Other Expenses	\$23,330	\$23,300	-\$30	-0.1%	
<b>2210 - SCHOOL LEADERSHIP Totals</b>	<b>\$2,055,545</b>	<b>\$1,964,441</b>	<b>-\$91,105</b>	<b>-4.4%</b>	

# FY24 School Department Budget

***Questions or Comments***

