

FY25
Tewksbury
Public Schools
Budget

March 13, 2024



FY25 School Department Budget

District Strategy

The Tewksbury Public Schools Community believes that our educational program will reflect our collective Vision of a Learner. Our consistent observable growth among our students and staff will be evident in the achievement of academic, social, and emotional success in school and far beyond.

FY25 School Department Budget

Theory of Action

When the Tewksbury Public Schools prioritizes a Vision of a Learner that focuses on creative problem solving, collaboration, and effective communication, then all students will experience innovative, inclusive, equitable, and student-centered instruction prioritizing academic, social and emotional positive outcomes.

FY25 School Department Budget

School Budget Consists
of 4 Major Parts

- **Managed by the Schools**
 - Salary
 - Operating
 - Capital Outlay
- **Managed/Shared with the Town**
 - Fixed Costs

FY25 School Department Budget

School Budget Consists
of 4 Major Parts

- **Managed by the Schools**

- Salary
- Operating
- Capital Outlay

- **Managed by the Town**

- Fixed Costs

FY25 School Department Budget



- The School Budget process is a FLUID one
- It reflects the plan of the District to best address its prioritized needs and goals, using the resources available suited for each need **at that moment in time**
 - These needs are **CONSTANTLY** changing
 - These resources are **CONSTANTLY** changing
- Our budget will change to reflect these changes between now and Final Approval

FY25 School Department Budget



- The School Budget is part of the overall **TOWN Budget** for the Town of Tewksbury. It is reviewed, and recommended for approval to the Town Manager and the Finance Committee by the School Committee
- The Finance Committee then recommends approval of a TOWN budget to Town Meeting in May each year. When Town Meeting approves the budget, funds are appropriated for each Town Department, including Schools.
- **The final, actual approval of funds for School and ALL Departments rests with the residents who attend Town Meeting**

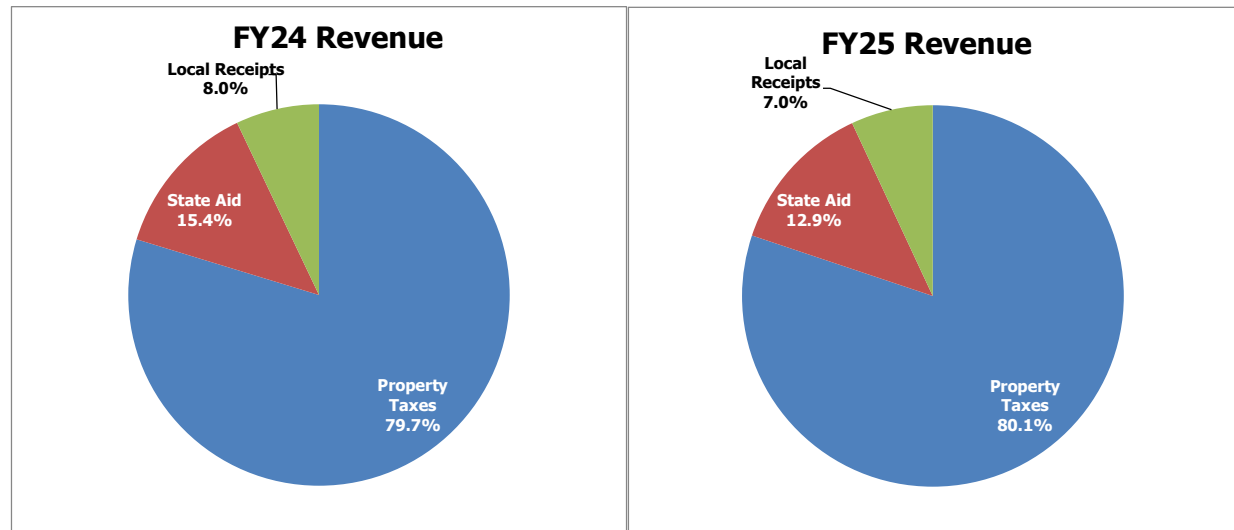
FY25 School Department Budget



Where does School funding come from?

60/40 SPLIT OF NEW REVENUES

**60% - SCHOOLS
40% - TOWN**

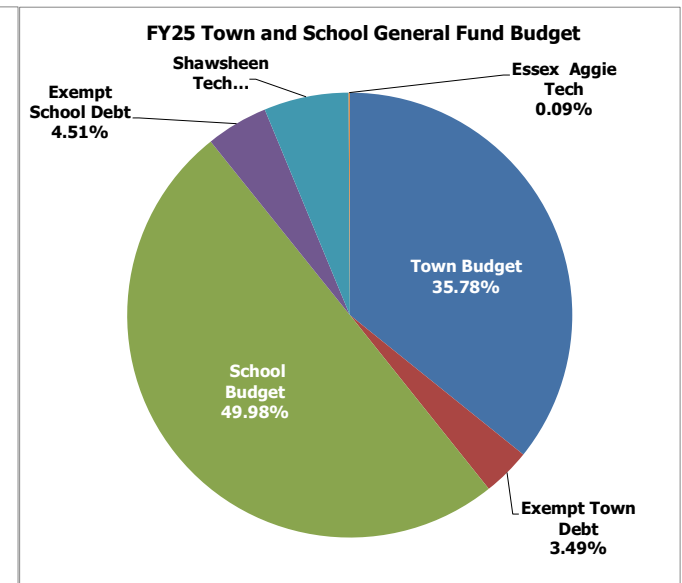
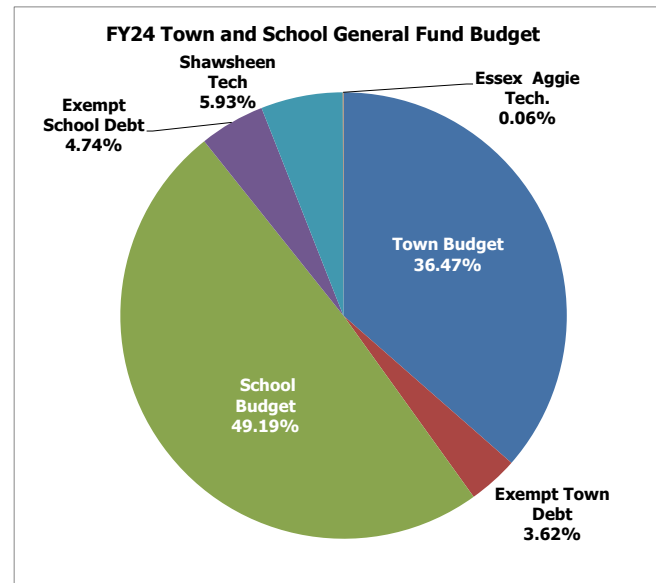


FY25 School Department Budget

Where does our funding come from?



CATEGORY	FY24 %	FY25 %
SCHOOL BUDGET (SAL, OPER, CAP & FIXED)	49.19	49.98
SCHOOL EXEMPT DEBT	4.74	4.51
SHAWSHEEN TECH	5.93	6.15
ESSEX NORTH SHORE TECH	0.06	0.09
TOTAL SCHOOLS	59.92	60.73
TOWN BUDGET	36.47	35.78
TOWN EXEMPT DEBT	3.62	3.49
TOTAL TOWN	40.09	39.27
GRAND TOTAL	100%	100%



FY25 School Department Budget



- The School Budget process is a FLUID one
- FOR EXAMPLE:
 - Since our Initial Budget Presentation in January, the Town received Shawsheen Tech ACTUAL budget figures. We had a 6% growth placeholder and the budget came in about \$86k higher
 - Split the added cost with Town at 60/40 ratio
 - Reduced budget by \$51,652 in Operating

FY25 School Department Budget

Challenges Faced In Formulating FY25 Budget

Typical	FY25
<p>Collective Bargaining Agreements in place for the upcoming year, so Salary figures can be relatively easily estimated</p>	<p><i>No Collective Bargaining Agreements in place beyond FY24. Since the majority of our budget \$\$ is in Salary, this requires planning for multiple contingencies and methods for meeting anticipated agreements.</i></p>

FY25 School Department Budget

Challenges Faced In Formulating FY25 Budget

Typical	FY25
Use prior years ACTUALS to determine needs and/or budget opportunities	Only have 6 months of FY23 data with new Center School building structure. Schools still feeling effects of COVID 19 and students recovering from learning loss.
Use of ESSER grants ends September 2024	Balancing 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

FY25 School Department Budget

Areas of FOCUS

- Personnel

- COLLECTIVE BARGAINING
 - Developing multiple contingencies depending on contract settlements
 - Assessing personnel opportunities based on currently declining enrollment
 - Assess grant funded personnel and fund via LEA budget, if appropriate
- Increase balancing of Special Ed programming between PK-1 schools

- Operational

- Searching for opportunities in transportation, utilities, technology, supplies, maintenance
- Keeping ahead of rising trends

- Technology

- Communications
 - Improve/Consolidate systems
- Continue Smartboard to Cleartouch conversion districtwide
 - Wiring (E-Rate discount)
- Printing solutions
 - Copier contract expiring; exploring options

- Building Improvements

- Needs of HB & DEW
 - To get through 6-10 years
- Building & Grounds Systems
 - HVAC, Electric, Plumbing, Security, Intercom/PA, Phone (VOIP)

FY25 School Department Budget

~~2.63%~~ 2.54% Increase Requested

Tewksbury Public Schools									
School Budget Recommendation - FY25									
	<u>School</u>	<u>School</u>	<u>School</u>	<u>School</u>	<u>School</u>	<u>School Dept.</u>	<u>Town Manager</u>	<u>\$\$ Change</u>	<u>%</u>
	<u>Budget FY22</u>	<u>Expnded FY22</u>	<u>Budget FY23</u>	<u>Expnded FY23</u>	<u>Budget FY24</u>	<u>FY25 REQUEST</u>	<u>Recommend FY25</u>		<u>Change</u>
Salaries	36,272,549	35,858,444	37,570,983	36,670,728	38,612,169	40,144,578	40,144,578	1,532,409	4.08%
Operating	14,816,386	15,222,510	14,679,800	15,579,707	15,583,490	15,396,530	15,396,530	(186,960)	-1.27%
Capital Outlay	850,000	837,049	789,603	789,603	789,603	789,603	789,603	-	0.00%
School Budget	51,938,935	51,918,003	53,040,386	53,040,038	54,985,262	56,330,710	56,330,710	1,345,448	2.54%

FY25 School Department Budget

If including Fixed Costs & Debt ~~3.17%~~ 3.09% increase Requested

Tewksbury Public Schools									
School Budget Recommendation - FY25									
	<u>School</u>	<u>School</u>	<u>School</u>	<u>School</u>	<u>School</u>	<u>School Dept.</u>	<u>Town Manager</u>	<u>\$\$ Change</u>	<u>%</u>
	<u>Budget FY22</u>	<u>Expnded FY22</u>	<u>Budget FY23</u>	<u>Expnded FY23</u>	<u>Budget FY24</u>	<u>FY25 REQUEST</u>	<u>Recommend FY25</u>		<u>Change</u>
Salaries	36,272,549	35,858,444	37,570,983	36,670,728	38,612,169	40,144,578	40,144,578	1,532,409	4.08%
Operating	14,816,386	15,222,510	14,679,800	15,579,707	15,583,490	15,396,530	15,396,530	(186,960)	-1.27%
Capital Outlay	850,000	837,049	789,603	789,603	789,603	789,603	789,603	-	0.00%
School Budget	51,938,935	51,918,003	53,040,386	53,040,038	54,985,262	56,330,710	56,330,710	1,345,448	2.54%
Total Fixed Costs	10,678,921	10,256,277	11,043,278	11,029,208	11,570,143	12,602,499	12,602,499	1,032,356	9.35%
Total Debt	7,041,688	7,041,688	6,603,450	6,603,450	6,408,700	6,218,200	6,218,200	(190,500)	-2.88%
Grand Total	69,659,544	69,215,968	70,687,114	70,672,696	72,964,105	75,151,409	75,151,409	2,187,304	3.09%

FY25 School Department Budget

KEY ASSUMPTIONS AND CHANGES REFLECTED IN THIS CURRENT VERSION OF THE FY 25 BUDGET

Salary:

Major Changes

- 6 Principal Support Positions eliminated (Grant Funded FY24)
- Absorbed salaries of 3 Adjustment Counselors, Nurse, ESL Teacher into LEA Budget
- Any known Retirees positions will be absorbed, re-organized or filled by current staff
- Reflects current School Committee bargaining proposals for Teachers and ESP's

Operating:

Major Changes

- Increased Transportation Budget for known Contract Increases
- Adjusted Out of District Tuition by 4.69% (per OSD Memo)
- Decreased Contracted Service 1-1 aides

Capital Outlay:

- Reserving ALL Capital Outlay FY25 at this time for HB Classroom Project

FY25 School Department Budget

SALARY – 71.3% of School Budget

Group	LEA Budget			GRANT/REV ACCTS	
	HeadCount	Amount	% of Salary	HeadCount	Amount
AIDES - EDUC. SUPPT. PERS.	76	\$ 2,415,132	6.02%	3	\$ 91,033
CUST/MAINTENANCE	32	\$ 1,770,007	4.41%	0	\$ -
FOOD SERVICES	0	\$ -	0.00%	18	\$ 504,891
NON - UNION	41	\$ 3,953,138	9.85%	3	\$ 215,251
NURSES	10	\$ 806,907	2.01%	0	\$ -
SECRETARIES	16	\$ 837,512	2.09%	0	\$ -
TEACHERS	288.3	\$ 27,136,777	67.60%	8.2	\$ 751,998
UNION ADMIN	6.8	\$ 898,930	2.24%	1.2	\$ 124,867
Part Time/Overtime/Hourly	~400~	\$ 2,326,175	5.79%		
Totals	870.1	\$ 40,144,578		33.4	\$1,688,040

FY25 School Department Budget Hearing

OPERATING – 27.33% of School Budget

<u>Category</u>	<u>FY24</u>	<u>FY25</u>	<u>Change</u>	<u>% of Operating</u>
Maintenance	\$ 941,500	\$ 951,500	\$ 10,000	6.18%
Misc & Prof Development	\$ 574,916	\$ 552,464	\$ (22,452)	3.59%
Special Ed Services	\$ 2,178,000	\$ 2,077,560	\$ (100,440)	13.49%
Supplies/Textbooks/Materials	\$ 996,622	\$ 541,923	\$ (454,699)	3.52%
Tech Contracts	\$ 456,703	\$ 899,901	\$ 443,198	5.84%
Transportation	\$ 3,901,126	\$ 4,266,338	\$ 365,212	27.71%
Tuition	\$ 4,731,182	\$ 4,685,354	\$ (45,828)	30.43%
Utilities	\$ 1,407,600	\$ 1,421,490	\$ 13,890	9.23%
		\$ 15,396,530		

FY25 School Department Budget

CAPITAL OUTLAY – 1.4% of School Budget

PRIORITY

- 5 Classroom HB Renovation Project
 - Electrical Assessment for HB
 - Plan for HB Playground update
 - Dewing Intercom/PA System

FY25 School Department Budget

TEWKSBURY PUBLIC SCHOOLS
BUILDING SYSTEMS "REPORT CARD"

3/1/2024

System	TMHS			WYNN			RYAN		
	2023	GRADE	COMMENTS	2023	GRADE	COMMENTS	2023	GRADE	COMMENTS
Plumbing	A	B	DOMESTIC WATER HEATERS DUE FOR REPLACEMENT	B	B		A	A	
Electrical	A	A		A	A		A	A	
Heating	A	A		B	B		B+	B+	
Cooling	C	C	2ND & 3RD FLOOR GET WARM	D	[A]	HVAC PROJECT SUMMER 2024 WILL GO TO "A"	D	[A]	HVAC PROJECT SUMMER 2025 WILL GO TO "A"
HVAC (Filters)	A	A	SWITCHED TO MERV-13 FILTERS - OK	D	[A]	HVAC PROJECT SUMMER 2024 WILL GO TO "A"	D	[A]	HVAC PROJECT SUMMER 2025 WILL GO TO "A"
Roof	C	B-	SOME IMPROVEMENTS MADE TO LIGHTNING RODS	B-	B	ROOF COATING PROJECT SUMMER 2023	A	A	ROOF COATING PROJECT SUMMER 2022
Lighting	C-	D	LIGHTING CONTROLS NEED UPDATING	C	C		A	A	GYM FIXTURES UPDATED SUMMER 2022
Building Envelope	B	B		B	B		A	A	
Landscape/Roadway	A	A		A	A		A	A	
Technology Infrastructure	A	A		C	B	WIRING PROJECT SUMMER 2023	A	A	
OTHER:									
FLOORING	D	D	1ST FLOOR HAS CRACKS FROM SETTLING		A	UPGRADE TO AUDITORIUM RIGGING - FEB VACA			
TRACK/FIELD	B	B	CONSIDERING LIGHTS/PRESS BOX						

System	CENTER			DEWING			HEATH BROOK		
	2023	GRADE	COMMENTS	2023	GRADE	COMMENTS	2023	GRADE	COMMENTS
Plumbing	INC	A-	WATER HEATER SERVICE ACCESS ISSUE	D	D	CAST IRON PIPES RUSTING OUT	B-	B-	NEEDS OVERHAUL. SOUP TO NUTS
Electrical	INC	A		A	A		D	D	
Heating	INC	B	VRF ISSUES WITH OFFICE AREAS	D	D	CAST IRON PIPES RUSTING OUT	A	A	
Cooling	INC	B	VRF ISSUES WITH OFFICE AREAS	C	C	WINDOW AC IN ALL CLASSES (INEFFICIENT)	D	[C]	5 CLASSROOM RENO WILL GO TO "A" IN THAT WING
HVAC (Filters)	A	A	ENTIRE BUILDING MERV-13 FILTERS - GOOD	D	D	ROOFTOP MERV-10; UNIT VENTS (ROOMS) MERV-7	D	D	ROOFTOP MERV-10; UNIT VENTS (ROOMS) MERV-7
Roof	INC	B	STILL 1-2 LEAKY AREAS - CONTRACTOR FIXING	C	C	CANDIDATE FOR COATING PROJECT	B	B	
Building Envelope	INC	B	STILL 1-2 LEAKY AREAS - CONTRACTOR FIXING	B	B		B	B	
Landscape/Roadway	INC	A		D	D	PARKING LOT NEEDS PAVING; CONSIDERING FIRE LANE BEHIND BLDG	C-	C-	PARKING LOT NEEDS PAVING; PLAYGROUND NEEDS RE-DESIGN
Technology Infrastructure	INC	A		B	B		B	B	
OTHER:									
				C-		PA SYSTEM FAILING - PRIORITY	B+	B+	POST FLOOD; FIXED DRAINAGE ISSUES: LEFT: FOUND CLOGGED STORM WATER PIPE...UNCLOGGED RIGHT: INSTALLED FRENCH DRAIN & SUMP PUMP

	GRADES THAT CHANGED HAVE BEEN HIGHLIGHTED		
HVAC NOTES:	WE GRADED BUILDINGS BASED ON THE AIR FILTRATION LEVEL AT EACH. RECOMMENDED DURING COVID CRISIS WAS MERV-13. THE FILTRATION PROVIDED BY THE HIGHER MERV-# IS LIMITED BY A COUPLE OF FACTORS. 1 - CAN THE THICKER HIGHER MERV-# FILTER PHYSICALLY FIT IN THE UNIT? 2 - IS THE FAN/PUMP/SYSTEM STRONG ENOUGH TO PUSH THE AIR THROUGH THE THICKER, HIGHER MERV-# FILTER, WITHOUT BURNING OUT MOTORS? ALL SYSTEMS WERE UPGRADED TO THE GREATEST EXTENT POSSIBLE 8/2020		

FY25 School Department Budget

Enrollment Figures By Grade FY24 & FY25

SCHOOL YEAR 2023-2024																
SCHOOL	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	PG	TOTALS
DEWING	81	139	162													382
HEATH BROOK	59	113	141													313
CENTER				243	264	269										776
RYAN							247	253								500
WYNN MIDDLE									277	240						517
HIGH SCHOOL (HS)											169	186	173	191	7	726
PreSchool @ HS	15															15
TOTALS	155	252	303	243	264	269	247	253	277	240	169	186	173	191	7	3229

SCHOOL YEAR 2024-2025																	
SCHOOL	PK*	K*	1	2	3	4	5	6	7	8	9	10	11	12	PG	TOTALS	CHANGE
DEWING	81	139	139													359	-23
HEATH BROOK	59	113	113													285	-28
CENTER				303	243	264										810	34
RYAN							269	247								516	16
WYNN MIDDLE									253	277						530	13
HIGH SCHOOL (HS)											135	169	186	173	7	670	-56
PreSchool @ HS	15															15	0
TOTALS	155	252	252	303	243	264	269	247	253	277	135	169	186	173	7	3185	
CHANGE	0	0	-51	60	-21	-5	22	-6	-24	37	-34	-17	13	-18	0	-44	

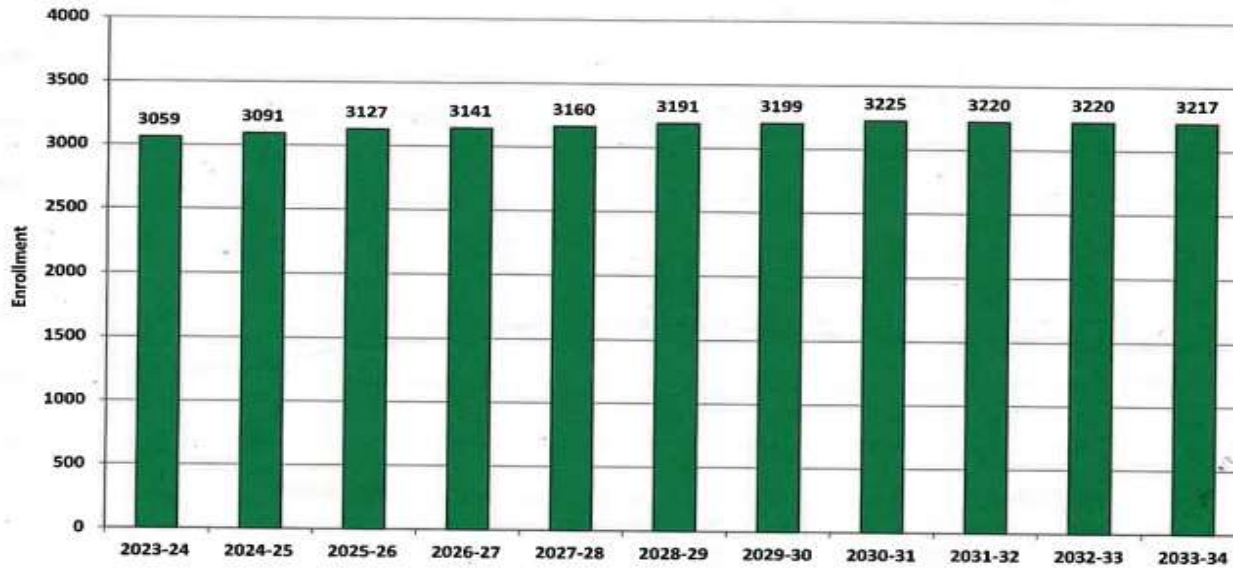
*PK & K REGISTRATION ON-GOING. ACTUAL NUMBERS UNKNOWN. USING FY24 NUMBERS AS PLACEHOLDER

FY25 School Department Budget

Ten Year Enrollment Projection



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



Potential Capital Projects List FY24- FY27

<u>School Name</u>	<u>Category</u>	<u>Projects and Equipment</u>	<u>Progress</u>	<u>Date</u>	<u>Estimated Cost</u>
<i>Dewing</i>	Bldg & Maint	HVAC Cooling/Circulation Improvements	Need Design Concept	FY23/24	\$ 2,000,000
<i>Dewing</i>	Bldg & Maint	Intercom/PA System	Needs Replacement	FY24/25	\$ 40,000
<i>Heath Brook</i>	Bldg & Maint	HVAC Cooling/Circulation Improvements	Partial in Process (FLOOD)	FY23/24	UNKNOWN
<i>Heath Brook</i>	Bldg & Maint	Redesign Greenhouse rooms	Partial in Process	FY24/25	UNKNOWN
<i>Heath Brook</i>	Bldg & Maint	Playground re-landscape (paved hill)	Consultant has scope	FY25/26	UNKNOWN
<i>Heath Brook</i>	Bldg & Maint	Electrical Upgrade	Consultant working on scope; need National Grid input	FY25/26	UNKNOWN
<i>Heath Brook</i>	Bldg & Maint	Add Windows in Gym	Have concept; may need to bid	FY25/26	
<i>Ryan</i>	Bldg & Maint	Fire Alarm Panel	GETTING QUOTES	FY24/25	
<i>Ryan</i>	Bldg & Maint	Intrusion Alarm	Need Contractor to assess	FY24/25	\$ 20,000
<i>Ryan</i>	Bldg & Maint	HVAC Cooling/Circulation Improvements	Have Design - Will Re-Bid Summer 2024	FY25/26	\$ 3,500,000
<i>TMHS</i>	Bldg & Maint	Lighting Controls	Upgrade - Charge to project	FY23/24	\$ 200,000
<i>TMHS</i>	Bldg & Maint	Lights on Track & Field Complex	Need neighborhood survey	FY25/26	\$ 400,000
<i>TMHS</i>	Bldg & Maint	Roof Repairs	Partially Compete	FY25/26	
<i>TMHS</i>	Bldg & Maint	Flooring fix on first floor	Engineering? Project to pay?	FY26/27	\$ 1,000,000
<i>Wynn</i>	Bldg & Maint	HVAC Cooling/Circulation Improvements	CONTRACTED FOR SUMMER 2024	FY24	\$ 3,800,000
<i>Wynn</i>	Bldg & Maint	Bathroom Partitions/Countertops	Need Contractor to assess (1 floor at a time)	FY25/26	\$ 50,000
<i>Wynn</i>	Bldg & Maint	Lighting Project	Trying to get Green Grant	FY25/26	UNKNOWN
<i>Wynn</i>	Bldg & Maint	Occupancy Sensors	Trying to get Green Grant	FY25/26	UNKNOWN

Capital Projects Completed List FY21-FY23

2021-2022

<u>School Name</u>	<u>Category</u>	<u>Projects and Equipment</u>
<i>Dewing</i>	Bldg & Maint	Carpeted 2 classrooms with tile damage
<i>Dewing</i>	Bldg & Maint	Paving & Sidewalk repairs near gym doors
<i>Districtwide</i>	Technology	Central Technology Hub Relocation
<i>Districtwide</i>	Bldg & Maint	Purchased new Truck with Plow
<i>Heath Brook</i>	Bldg & Maint	Window Replace 20 Classrooms, countertops, screens, operable windows
<i>Heath Brook</i>	Bldg & Maint	Lighting Project- remaining 20% that wasn't completed from previous project
<i>Heath Brook</i>	Bldg & Maint	Vestibule
<i>Heath Brook</i>	Bldg & Maint	Updated Teachers Room
<i>Heath Brook</i>	Bldg & Maint	Installed Water Bottle Filling Station
<i>North Street</i>	Technology	Additional Chromebook Cart
<i>Ryan</i>	Bldg & Maint	Roof Coating - 20 year warranty product
<i>TMHS</i>	Bldg & Maint	Sealcoating Parking Lots and driveway
<i>TMHS</i>	Technology	Additional Cameras in Parking Lot
<i>Wynn</i>	Bldg & Maint	New Split AC Unit for MDF room
<i>Wynn</i>	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>
<i>Dewing</i>	Bldg & Maint	Vestibule
<i>Dewing</i>	Bldg & Maint	Carpet 3 Classrooms & Office (loose tile)
<i>Dewing</i>	Bldg & Maint	Replace Boiler tubes
<i>Districtwide</i>	Bldg & Maint	Replace Floor Machines
<i>Districtwide</i>	Technology	ClearTouch boards for HB & Dewing Classrooms
<i>Districtwide</i>	Technology	Chromebooks - purchased for 1-to-1 plus backstock
<i>Ryan</i>	Bldg & Maint	Retrofit Gym Lights - (failing fixtures)
<i>TMHS</i>	Bldg & Maint	Gym - New Banners
<i>TMHS</i>	Bldg & Maint	Auditorium - Update Sound System
<i>TMHS</i>	Bldg & Maint	Auditorium - New Lights
<i>TMHS</i>	Bldg & Maint	Auditorium - Replace Stage Marley Floor
<i>Wynn</i>	Bldg & Maint	Retrofit Gym Lights - (failing fixtures)

2023-2024

<u>School Name</u>	<u>Category</u>	<u>Projects and Equipment</u>
<i>Dewing</i>	Bldg & Maint	Carpets in Library & Office area
<i>Dewing</i>	Bldg & Maint	Playground for Pre-School
<i>Wynn</i>	Bldg & Maint	Roof Coating
<i>Wynn</i>	Bldg & Maint	Water Bottle Refill Station
<i>Wynn</i>	Technology	Cabling Upgrade
Center	MULT	MULTIPLE PUNCH LIST ITEMS

FY25 School Department Budget

Grants/Revolving Accounts

- 51 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 33 positions funded (partially/fully)

FY25 School Department Budget

FUND #	FUND NAME	FY24	FY23	FY22	SOURCE OF INCOME	TYPICAL EXPENSES
		CASH BALANCE				
4108	Insurance <\$20K - Heath Brook	\$ (79,148)	\$ -	\$ -	INSURANCE CLAIM FOR FLOOD	FLOOD RELATED EXPENSES TO BE REIMBURSED BY INSURANCE CO
4131	Facility Rentals	\$ 35,210	\$ 74,280	\$ 69,881	FACILITY RENTALS	FACILITY UPGRADES IN AREAS COMMONLY RENTED, .5 FTE SECURITY
4133	High School Parking Fees	\$ 107,874	\$ 88,104	\$ 75,790	PARKING FEES	PARKING AREA MAINTENANCE, .5 FTE SECURITY
4134	High School Club Fees	\$ 64,984	\$ 55,419	\$ 78,673	CLUB FEES	CLUB RELATED EXPENSES, PERSONNEL
4135	High School Athletic Fees	\$ 34,946	\$ 50,707	\$ 88,753	ATHLETIC FEES	ATHLETIC TRANSPORTATION
4136	Wynn School Athletic Fees	\$ 63	\$ 63	\$ 78	ATHLETIC FEES	PHASING OUT; USING CLUB FEE ACCOUNT
4137	Wynn School Club Fees	\$ 894	\$ 3,649	\$ 10,313	CLUB FEES	CLUB RELATED EXPENSES, PERSONNEL
4138	Ryan School Club Fees	\$ 12,033	\$ 3,521	\$ 788	CLUB FEES	CLUB RELATED EXPENSES, PERSONNEL
4139	AP Test	\$ 62,997	\$ 21,918	\$ 23,754	AP TEST FEES	AP EXAMS, PROCTORS
4141	School Rec Custodians	\$ (11,725)	\$ 8,827	\$ 1,165	RECREATION GROUPS	CUSTODIAL COVERAGE; PASS THROUGH ACCOUNT; WE BILL THE GROUPS
4150	School Lunch Account	\$ 1,504,701	\$ 1,471,932	\$ 1,113,881	SALES, MEAL REIM	ALL FOOD SERVICE COSTS; PERSONNEL, PRODUCT, EQUIPMENT, SERVICES
4160	Athletic Fund	\$ 36,818	\$ 24,761	\$ 14,206	TICKET SALES	ATHLETIC EXPENSES, PERSONNEL
4161	Adult Education	\$ 48,606	\$ 74,228	\$ 111,609	COMMUNITY ED ACTIVITIES	RELATED EXPENSES
4162	Extended Day	\$ 250	\$ -	\$ 39,411	TUITION	PHASING OUT; PROGRAM ENDED
4163	Community Ed - Recreation De	\$ 1,320	\$ -	\$ -	FUND-RAISING	REC CENTER MAINTENANCE
4164	PreSchool Revolving Program	\$ 196,600	\$ 155,613	\$ 188,189	TUITION	PROGRAM RELATED EXPENSES, PERSONNEL, SUPPLIES. 1 FTE PK TEACHER, 2 FTE PK AIDES
4165	Kindergarten Revolving Progr	\$ 27,128	\$ 27,128	\$ 27,128	TUITION	PHASING OUT; PROGRAM ENDED
4166	Recreation Basketball - School	\$ 56,006	\$ 62,535	\$ 63,967	RECREATION GROUPS (\$15/USER)	FACILITY IMPROVEMENTS/REPAIRS; UTILITIES
4167	Lost Textbooks	\$ 5,002	\$ 7,063	\$ 6,225	LOST TEXTBOOK/DEVICE FEES	REPLACEMENT
4168	New Start	\$ 4,510	\$ 4,821	\$ 4,872	TUITION	RELATED EXPENSES
4170	Circuit Breaker	\$ 2,001,096	\$ 2,226,860	\$ 2,197,490	STATE REIMBURSEMENT (SEE SLIDE)	TUITION; SPECIAL ED SERVICES (SEE SLIDE)
4171	Insurance > \$20,000	\$ 7,773	\$ 8,148	\$ 16,515	INSURANCE CLAIMS DIST	REPAIRS
4172	Copy Center	\$ 294	\$ 294	\$ 1,212	OUTSIDE SALES	PHASING OUT; PROGRAM ENDED
4173	Hall of Fame	\$ 1,025	\$ 1,025	\$ 1,025	TICKET SALES	EVENT RELATED EXPENSES
4174	PreSchool Community Service	\$ 80,451	\$ 136,374	\$ 66,006	TUITION	RELATED EXPENSES; PERSONNEL, SUPPLIES, ETC.
4175	NPEN	\$ 440	\$ 440	\$ 440	MEMBERSHIP FEES	PD FOR GROUP
4176	Alphabest	\$ 104,854	\$ 67,139	\$ 74,982	REVENUE SHARE	FACILITY UPGRADES IN AREAS COMMONLY USED, 1 FTE REGISTRATION
4658	School Gifts Account	\$ 22,313	\$ 21,887	\$ 37,649	COMMUNITY DONATIONS	EXPENSES RELATING TO PURPOSE OF THE DONATION
4659	Scholarship Gifts	\$ 1,500	\$ 1,500	\$ 1,500	FUND-RAISING	SCHOLARSHIPS
4667	Scholarship Fund	\$ 1,313	\$ 1,290	\$ 1,238	FUND-RAISING	SCHOLARSHIPS
4668	Education Fund	\$ 3,858	\$ 3,792	\$ 3,638	FUND-RAISING	EXPENSES RELATING TO PURPOSE OF THE DONATION
4674	High School Gifts	\$ 5,868	\$ 5,868	\$ 10,868	COMMUNITY DONATIONS	EXPENSES RELATING TO PURPOSE OF THE DONATION
4804	Long Range School Space Plan	\$ 1,602	\$ 2,073	\$ 2,073	FUND-RAISING	EXPENSES RELATING TO PURPOSE OF THE DONATION
4805	Special Education Reserve Fun	\$ 725,000	\$ 725,000	\$ 725,000	ESTABLISHED AT TOWN MTG	EXTRAORDINARY RELIEF FUND FOR SPECIAL ED

CIRCUIT BREAKER



WHAT IS IT?

The Commonwealth Special Education Reimbursement Program, commonly known as the Circuit Breaker Program, provides financial assistance to public school districts to offset the cost of delivering high-cost special education services to students.

EXAMPLE: STUDENT A	
<u>REIMBURSABLE EXPENSE (YEAR 1)</u>	<u>COST</u>
TUITION	\$ 125,000
SERVICES (SPEECH, OT/PT, BEHAVIOR, ETC.)	\$ 30,000
TRANSPORTATION	\$ 15,000
TOTAL REIMBURSABLE COST	\$ 170,000
CIRCUIT BREAKER THRESHOLD (SET BY DESE)	\$ 50,000
GROSS CLAIM	\$ 120,000
NET CLAIM (75% OF GROSS) - PAID YEAR 2	\$ 90,000

FY25 School Department Budget

5 YEAR HISTORY

YEAR	BALANCE	NET CLAIM
2018	\$ 1,116,042	\$ 1,774,664
2019	\$ 1,294,905	\$ 1,752,616
2020	\$ 1,949,886	\$ 2,015,530
2021	\$ 1,990,968	\$ 2,013,531
2022	\$ 2,197,490	\$ 2,199,505
2023	\$ 2,226,860	\$ 2,529,213

FY24 DETAILED HISTORY & FY25 PROJECTIONS

EFF DATE	SOURCE	AMOUNT	BALANCE
07/01/2023	START OF YEAR		\$ 2,226,860
07/13/2023	VENDOR SV2353	\$ (243,540)	\$ 1,983,320
07/20/2023	PAYROLL	\$ (20,120)	\$ 1,963,200
07/27/2023	VENDOR SV2404	\$ (17)	\$ 1,963,183
08/03/2023	PAYROLL	\$ (5,660)	\$ 1,957,523
08/03/2023	VENDOR SV2405	\$ (3,585)	\$ 1,953,938
08/10/2023	VENDOR SV2406	\$ (25,585)	\$ 1,928,354
08/17/2023	PAYROLL	\$ (5,660)	\$ 1,922,694
08/24/2023	VENDOR SV2408	\$ (4,824)	\$ 1,917,870
08/31/2023	PAYROLL	\$ (11,160)	\$ 1,906,710
09/07/2023	VENDOR SV2410	\$ (22,996)	\$ 1,883,713
09/21/2023	VENDOR SV2412	\$ (17,827)	\$ 1,865,886
10/05/2023	VENDOR SV2414	\$ (210,232)	\$ 1,655,654
10/23/2023	PAYROLL	\$ 726	\$ 1,656,380
11/02/2023	VENDOR SV2418	\$ (299,868)	\$ 1,356,512
11/13/2023	DEPOSIT	\$ 1,105	\$ 1,357,617
11/16/2023	VENDOR SV2420	\$ (187,576)	\$ 1,170,042
11/21/2023	DEPOSIT	\$ 827,864	\$ 1,997,906
11/30/2023	VENDOR SV2422	\$ (105,903)	\$ 1,892,003
12/14/2023	VENDOR SV2424	\$ (179,518)	\$ 1,712,486
12/21/2023	DEPOSIT - (JE)	\$ (9,604)	\$ 1,702,882
12/28/2023	VENDOR SV2426	\$ (236,072)	\$ 1,466,810
01/03/2024	DEPOSIT	\$ 828,590	\$ 2,295,400
01/11/2024	VENDOR SV2428	\$ (26,643)	\$ 2,268,757
01/25/2024	VENDOR SV2430	\$ (267,661)	\$ 2,001,096
PROJECTED TO END OF FY24			
03/15/2024	DEPOSIT	\$ 828,590	\$ 2,829,686
06/15/2024	DEPOSIT	\$ 828,590	\$ 3,658,276
ENCUMBERED PO'S (TUITION)		\$ (1,661,293)	\$ 1,996,983
PROJECTED FY25			
FY25 CLAIM		\$ 2,750,000	\$ 4,746,983
FY25 BUDGET - PRIVATE TUITIONS		\$ (3,098,934)	\$ 1,648,049

FY25 School Department Budget

FOOD SERVICES

5 YEAR HISTORY

<u>YEAR</u>	<u>CASH BALANCE</u>	<u>REVENUES</u>	<u>EXPENSES</u>
2018	\$ 467,593	\$ 1,226,991	\$ 1,099,696
2019	\$ 514,903	\$ 1,290,722	\$ 1,240,424
2020	\$ 515,189	\$ 1,001,497	\$ 1,002,051
2021	\$ 525,531	\$ 960,233	\$ 955,028
2022	\$ 1,113,880	\$ 2,063,861	\$ 1,466,912
2023	\$ 1,471,932	\$ 2,194,456	\$ 1,839,526
2024 - YTD	\$ 1,504,701	\$ 1,003,686	\$ 1,020,435

SALARY AMOUNTS FY24/FY25

<u>EMP TYPE</u>	<u>FTE</u>	<u>FY24</u>	<u>FY25</u>
CAF MANAGERS	6	\$ 170,241	\$ 175,369
CAF WORKERS	11	\$ 254,200	\$ 269,046
DIST MNGMT	2	\$ 140,547	\$ 145,466
TOTALS	19	\$ 564,988	\$ 589,881

REVENUES ARE CONTINUING TO INCREASE WITH FREE BREAKFAST AND LUNCH PROGRAMS INCREASING PARTICIPATION AND THEREFORE REVENUES. LOCAL DISTRICTS RECEIVE THE SAME AMOUNT OF FUNDING AS PRIOR TO UNIVERSAL FREE BREAKFAST AND LUNCH. THE FOOD AND NUTRITION DEPARTMENT IS COMPLETELY SELF-SUSTAINING

FY25 School Department Budget

Grant Funding Available FY24*

Code	Fund	FY	Grant	Purpose	Grant Total	Amount Used*	Encumbered*	Balance
119	4331	FY22	119 ESSER III	COVID Related Expenses	\$2,773,695	\$914,307	\$425,606	\$1,433,782
140	4274	FY23	Title IIA (140)	Educator Improvement	\$71,784	\$71,784	\$0	\$0
180	4276	FY23	Title III (180)	Support for English Learners	\$20,396	\$6,911	\$50	\$13,435
240	4303	FY23	240 IDEA	Special Education Improvement	\$891,778	\$891,778	\$0	\$0
262	4213	FY23	262 EC IDEA	Quality Preschool Special Educaton	\$26,765	\$11,810	\$256	\$14,699
305	4273	FY23	Title I (305)	Student Support	\$383,823	\$332,060	\$6,355	\$45,408
309	4275	FY23	Title IVA (309)	Academic Support	\$13,601	\$681	\$0	\$12,920
140	4274	FY24	Title IIA (140)	Educator Improvement	\$59,440	\$720	\$15,000	\$43,720
151	4326	FY24	SEL	Social/Emotional Student Support	\$10,000	\$0	\$0	\$10,000
180	4276	FY24	Title III (180)	Support for English Learners	\$24,540	\$0	\$2,200	\$22,340
240	4303	FY24	240 IDEA	Special Education Improvement	\$938,928	\$308,518	\$654,501	(\$24,091)
244	4334	FY24	Enhanced Progs for Students on IEPs	Enhanced Progs for Students on IEPs	\$10,000	\$0	\$0	\$10,000
262	4213	FY24	262 EC IDEA	Quality Preschool Special Education	\$27,195	\$3,237	\$125	\$23,833
274	4222	FY24	IEP (Federal/TAR)	Support New IEP	\$28,411	\$0	\$0	\$28,411
305	4273	FY24	Title I (305)	Student Support	\$356,929	\$60,207	\$107,822	\$188,900
309	4275	FY24	Title IVA (309)	Academic Support	\$28,126	\$0	\$0	\$28,126
419	4320	FY24	Innovation Pathways	Work w/UML for TMHS students	\$50,000	\$2,369	\$35,000	\$12,631
527	4318	FY24	FC528 ASOST SCHOOL YEAR	After School & Out of School Time	\$25,000	\$338	\$0	\$24,663
644	4323	FY24	21CCLC Internship Enh Summer	Enrich Academic Programing	\$25,000	\$24,924	\$14,995	(\$14,919)
645	4436	FY24	21CCLC Internship Enh SY	Enrich Academic Programing	\$148,750	\$39,568	\$0	\$109,182
729	4336	FY24	Addressing Student Cell Phone Use	Student Support	\$15,000	\$0	\$14,400	\$600
140	4274	FY25	Title IIA (140)	Educator Improvement				
180	4276	FY25	Title III (180)	Support for English Learners				
240	4303	FY25	240 IDEA	Special Education Improvement				
262	4213	FY25	262 EC IDEA	Quality Preschool Special Education				
305	4273	FY25	Title I (305)	Student Support				WARNING - WILL BE REDUCED BY \$183K FOR FY25
309	4275	FY25	Title IVA (309)	Academic Support				
			Entitlement/Allocation Grant				Total Remaining	\$1,983,640
			*As of January 26, 2024					

FY25 School Department Budget

Tewksbury Public Schools

School Budget Recommendation - FY25

	<u>School</u>	<u>School</u>	<u>School</u>	<u>School</u>	<u>School</u>	School Dept.	<u>Town Manager</u>	<u>\$\$ Change</u>	<u>%</u>
	<u>Budget FY22</u>	<u>Expnded FY22</u>	<u>Budget FY23</u>	<u>Expnded FY23</u>	<u>Budget FY24</u>	FY25 REQUEST	<u>Recommend FY25</u>		<u>Change</u>
Salaries	36,272,549	35,858,444	37,570,983	36,670,728	38,612,169	40,144,578	40,144,578	1,532,409	4.08%
Operating	14,816,386	15,222,510	14,679,800	15,579,707	15,583,490	15,396,530	15,396,530	(186,960)	-1.27%
Capital Outlay	850,000	837,049	789,603	789,603	789,603	789,603	789,603	-	0.00%
School Budget	51,938,935	51,918,003	53,040,386	53,040,038	54,985,262	56,330,710	56,330,710	1,345,448	2.54%
<u>Fixed Costs</u>									
<i>Health</i>	8,074,076	7,855,062	8,160,761	8,287,594	8,692,226	9,478,233	9,478,233	786,007	9.63%
<i>Retirement</i>	1,619,695	1,619,695	1,727,370	1,727,370	1,869,007	1,992,628	1,992,628	123,621	7.16%
<i>Medicare</i>	538,080	482,525	550,186	550,186	505,975	577,695	577,695	71,720	13.04%
<i>Unemployment</i>	150,000	1,925	150,000	9,097	50,000	50,000	50,000	-	0.00%
<i>Insurance</i>	297,070	297,070	454,961	454,961	452,935	503,943	503,943	51,008	11.21%
Total Fixed Costs	10,678,921	10,256,277	11,043,278	11,029,208	11,570,143	12,602,499	12,602,499	1,032,356	9.35%
								-	
Total	62,617,856	62,174,280	64,083,664	64,069,246	66,555,405	68,933,209	68,933,209	2,377,804	3.71%
<i>Debt Exempt Principal</i>	4,419,155	4,419,155	4,195,000	4,195,000	4,210,000	4,230,000	4,230,000	20,000	0.48%
<i>Debt Exempt Interest</i>	2,622,533	2,622,533	2,408,450	2,408,450	2,198,700	1,988,200	1,988,200	(210,500)	-8.74%
Total Debt	7,041,688	7,041,688	6,603,450	6,603,450	6,408,700	6,218,200	6,218,200	(190,500)	-2.88%
Grand Total	69,659,544	69,215,968	70,687,114	70,672,696	72,964,105	75,151,409	75,151,409	2,187,304	3.09%

FY25 School Department Budget

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

FY25 School Department Budget

Tewksbury Public Schools									
School Budget Recommendation - FY25									
	<u>School</u>	<u>School</u>	<u>School</u>	<u>School</u>	<u>School</u>	<u>School Dept.</u>	<u>Town Manager</u>	<u>\$\$ Change</u>	<u>%</u>
	<u>Budget FY22</u>	<u>Expnded FY22</u>	<u>Budget FY23</u>	<u>Expnded FY23</u>	<u>Budget FY24</u>	<u>FY25 REQUEST</u>	<u>Recommend FY25</u>		<u>Change</u>
Salaries	36,272,549	35,858,444	37,570,983	36,670,728	38,612,169	40,144,578	40,144,578	1,532,409	4.08%
Operating	14,816,386	15,222,510	14,679,800	15,579,707	15,583,499	15,396,530	15,396,530	(186,960)	-1.27%
Capital Outlay	850,000	837,049	789,603	789,603	789,603	789,603	789,603	-	0.00%
School Budget	51,938,935	51,918,003	53,040,386	53,040,038	54,985,262	56,330,710	56,330,710	1,345,448	2.54%
<u>Fixed Costs</u>									
<i>Health</i>	8,074,076	7,855,062	8,160,761	8,287,594	8,692,224	9,478,233	9,478,233	786,007	9.63%
<i>Retirement</i>	1,619,695	1,619,695	1,727,370	1,727,370	1,869,007	1,992,628	1,992,628	123,621	7.16%
<i>Medicare</i>	538,080	482,525	550,186	550,186	505,975	577,695	577,695	71,720	13.04%
<i>Unemployment</i>	150,000	1,925	150,000	9,097	50,000	50,000	50,000	-	0.00%
<i>Insurance</i>	297,070	297,070	454,961	454,961	452,935	503,943	503,943	51,008	11.21%
Total Fixed Costs	10,678,921	10,256,277	11,043,278	11,029,208	11,570,143	12,602,499	12,602,499	1,032,356	9.35%
								-	
Total	62,617,856	62,174,280	64,083,664	64,069,246	66,555,405	68,933,209	68,933,209	2,377,804	3.71%
<i>Debt Exempt Principal</i>	4,419,155	4,419,155	4,195,000	4,195,000	4,210,000	4,230,000	4,230,000	20,000	0.48%
<i>Debt Exempt Interest</i>	2,622,533	2,622,533	2,408,450	2,408,450	2,198,700	1,988,200	1,988,200	(210,500)	-8.74%
Total Debt	7,041,688	7,041,688	6,603,450	6,603,450	6,408,700	6,218,200	6,218,200	(190,500)	-2.88%
Grand Total	69,659,544	69,215,968	70,687,114	70,672,696	72,964,105	75,151,409	75,151,409	2,187,304	3.09%

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

SUMMARY BY COST CENTER

DETAILS AT THE ACCOUNT LEVEL VIEW

ORG	OBJ	DESCRIPTION	FY24	TRANSFERS	FY 24	FY25	FY25-FY24	FY25-FY24
			ORIG BUDGET		REV BUDGET		BUDGET	\$\$\$ DIFF
DEWING SCHOOL								
13071110	600050	DEW PRIN/ASST PRIN	\$133,790	\$0	\$133,790	\$138,228	\$4,438	3.32%
13161111	600082	DEW ADJ COUNSELOR	\$84,452	\$0	\$84,452	\$89,190	\$4,738	5.61%
13171111	600070	DEW PROF DEV STIP	\$7,411	-\$2,470	\$4,941	\$4,942	\$1	0.02%
13431110	600059	DEW MOD SPEC ED TCHR	\$1,022,793	-\$170,745	\$852,048	\$888,760	\$36,712	4.31%
13501110	600088	DEW HEAD TEACHER	\$0	\$0	\$0	\$3,075	\$3,075	100.00%
13431111	600083	DEW CASE MANAGER SAL	\$95,167	-\$270	\$94,897	\$97,638	\$2,741	2.89%
13501110	600052	DEW TEACHERS SALARIES	\$1,507,733	\$94,851	\$1,602,584	\$1,672,756	\$70,172	4.38%
13501111	600061	DEW ACAD SPEC	\$29,322	\$62,040	\$91,362	\$94,603	\$3,241	3.55%
13131110	600066	DEW LIBRARIAN	\$31,609	\$0	\$31,609	\$34,220	\$2,611	8.26%
13131130	600057	DEW LIBRARY AIDES	\$24,984	\$0	\$24,984	\$13,825	-\$11,159	-44.67%
13071120	600011	DEW CLERICAL SALARIES	\$42,000	\$9,874	\$51,874	\$56,727	\$4,853	9.36%
13431130	600089	DEW ISET SUB	\$6,000	\$0	\$6,000	\$6,000	\$0	0.00%
13431131	600055	DEW SPECIAL ED AIDE	\$373,879	-\$59,381	\$314,498	\$417,746	\$103,248	32.83%
13491130	600056	DEW KINDERGARTEN AIDE	\$197,871	\$0	\$197,871	\$235,859	\$37,988	19.20%
13501131	600054	DEW INST AIDES SALARY	\$11,603	-\$11,603	\$0	\$0	\$0	0.00%
13501132	601029	DEW LONG TRM SUB	\$22,668	\$0	\$22,668	\$22,668	\$0	0.00%
13501130	601311	DEW DAILY SUB TCHR	\$60,955	\$0	\$60,955	\$60,955	\$0	0.00%
13501130	601312	DEW DAILY SUB AIDE	\$1,630	\$0	\$1,630	\$1,630	\$0	0.00%
13501131	600060	DEW LUNCH/RECESS	\$45,000	\$0	\$45,000	\$45,000	\$0	0.00%
13601130	600116	DEW CUSTODIAL SALARIES	\$156,819	\$0	\$156,819	\$162,136	\$5,317	3.39%
13601130	600117	DEW CUSTODIAL OVERTIME	\$20,000	\$0	\$20,000	\$20,000	\$0	0.00%
13601130	600118	DEW CUST BLDG CHK	\$8,500	\$0	\$8,500	\$8,500	\$0	0.00%
13431140	601032	DEW STUD SPEC AIDE	\$425,000	-\$35,000	\$390,000	\$360,000	-\$30,000	-7.69%
13071150	601000	DEW OFFICE SUPPLIES	\$3,000	\$0	\$3,000	\$3,000	\$0	0.00%
13131150	601034	DEW LIBRARY SUPP	\$5,000	\$0	\$5,000	\$4,000	-\$1,000	-20.00%
13161150	601209	DEW TEST & ASSESS SUPP	\$8,896	\$0	\$8,896	\$8,896	\$0	0.00%
13181150	601003	DEW COPY SUPPLIES	\$19,167	\$0	\$19,167	\$19,167	\$0	0.00%
13441142	601206	DEW INST S/W CONT SERV	\$9,345	\$0	\$9,345	\$4,000	-\$5,345	-57.20%
13431151	601074	DEW SUPPLIES - SPEC ED	\$7,000	\$0	\$7,000	\$7,000	\$0	0.00%
13181151	601043	DEW TEXTBOOKS	\$0	\$0	\$0	\$2,000	\$2,000	100.00%
13501151	601077	DEW SUPPLIES - TEACHING	\$31,700	\$0	\$31,700	\$31,700	\$0	0.00%
13071160	601007	DEW PRINC DUES	\$600	\$0	\$600	\$600	\$0	0.00%
13071160	601009	DEW PRINC CONF	\$2,500	\$0	\$2,500	\$2,500	\$0	0.00%
13131160	601035	DEW LIBRARY OTHER	\$1,000	\$0	\$1,000	\$0	-\$1,000	-100.00%
13171160	601020	DEW COURSE REIMB	\$8,000	\$0	\$8,000	\$8,000	\$0	0.00%
13501160	601021	DEW MILEAGE REIM	\$250	\$0	\$250	\$250	\$0	0.00%
		DEWING SALARY TOTALS	\$3,884,186	-\$77,704	\$3,806,482	\$4,074,457	\$267,975	7.04%
		DEWING OPERATING TOTALS	\$521,458	-\$35,000	\$486,458	\$451,113	-\$35,345	-7.27%
		DEWING TOTALS	\$4,405,644	-\$112,704	\$4,292,940	\$4,525,570	\$232,630	5.42%

COST CENTER	FY 24 Orig Budget	Transfers	FY 24 Rev Budget	FY25 REQUEST	\$\$\$ DIFFERENCE	% DIFF
DEWING SALARY	\$ 3,884,186	\$ (77,704)	\$ 3,806,482	\$ 4,074,457	\$ 267,975	7.04%
DEWING OPERATING	\$ 521,458	\$ (35,000)	\$ 486,458	\$ 451,113	\$ (35,345)	-7.27%
DEWING TOTAL	\$ 4,405,644	\$ (112,704)	\$ 4,292,940	\$ 4,525,570	\$ 232,630	5.42%
HEATH BROOK SALARY	\$ 2,669,479	\$ 168,393	\$ 2,837,872	\$ 3,018,596	\$ 180,724	6.37%
HEATH BROOK OPERATING	\$ 249,821	\$ (55,000)	\$ 194,821	\$ 161,542	\$ (33,279)	-17.08%
HEATH BROOK TOTAL	\$ 2,919,300	\$ 113,393	\$ 3,032,693	\$ 3,180,138	\$ 147,445	4.86%
CENTER SALARY	\$ 6,003,359	\$ 101,806	\$ 6,105,165	\$ 6,549,045	\$ 443,880	7.27%
CENTER OPERATING	\$ 407,081	\$ 133,452	\$ 540,533	\$ 489,514	\$ (51,019)	-9.44%
CENTER TOTAL	\$ 6,410,440	\$ 235,258	\$ 6,645,698	\$ 7,038,559	\$ 392,861	5.91%
RYAN SALARY	\$ 5,181,638	\$ (88,411)	\$ 5,093,227	\$ 5,328,095	\$ 234,868	4.61%
RYAN OPERATING	\$ 280,456	\$ 140,000	\$ 420,456	\$ 231,617	\$ (188,839)	-44.91%
RYAN TOTAL	\$ 5,462,094	\$ 51,589	\$ 5,513,683	\$ 5,559,712	\$ 46,029	0.83%
WYNN SALARY	\$ 5,238,987	\$ (61,779)	\$ 5,177,208	\$ 5,273,498	\$ 96,290	1.86%
WYNN OPERATING	\$ 226,707	\$ (115,000)	\$ 341,707	\$ 312,617	\$ (29,090)	-8.51%
WYNN TOTAL	\$ 5,465,694	\$ 53,221	\$ 5,518,915	\$ 5,586,115	\$ 67,200	1.22%
TMHS SALARY	\$ 7,489,348	\$ (59,481)	\$ 7,429,867	\$ 7,582,433	\$ 152,566	2.05%
TMHS OPERATING	\$ 448,361	\$ (80,000)	\$ 368,361	\$ 300,580	\$ (67,781)	-18.40%
TMHS TOTAL	\$ 7,937,709	\$ (139,481)	\$ 7,798,228	\$ 7,883,013	\$ 84,785	1.09%
SCHOOL COMM SALARY	\$ 20,250	\$ -	\$ 20,250	\$ 20,250	\$ -	0.00%
SCHOOL COMM OPERATING	\$ 126,600	\$ -	\$ 126,600	\$ 126,600	\$ -	0.00%
SCHOOL COMM TOTAL	\$ 146,850	\$ -	\$ 146,850	\$ 146,850	\$ -	0.00%
ADMIN SALARY	\$ 1,074,022	\$ 15,533	\$ 1,089,555	\$ 1,070,431	\$ (19,124)	-1.76%
ADMIN OPERATING	\$ 125,370	\$ -	\$ 125,370	\$ 113,700	\$ (11,670)	-9.31%
ADMIN TOTAL	\$ 1,199,392	\$ 15,533	\$ 1,214,925	\$ 1,184,131	\$ (30,794)	-2.53%
INFO SYSTEMS SALARY	\$ 503,182	\$ (15,000)	\$ 488,182	\$ 485,347	\$ (2,835)	-0.58%
INFO SYSTEMS OPERATING	\$ 780,409	\$ -	\$ 780,409	\$ 769,901	\$ (10,508)	-1.35%
INFO SYSTEMS TOTAL	\$ 1,283,591	\$ (15,000)	\$ 1,268,591	\$ 1,255,248	\$ (13,343)	-1.05%
TRANSPORT SALARY	\$ 14,850	\$ -	\$ 14,850	\$ 50,000	\$ 35,150	236.70%
TRANSPORT OPERATING	\$ 4,218,373	\$ -	\$ 4,218,373	\$ 4,266,338	\$ 47,965	1.14%
TRANSPORT TOTAL	\$ 4,233,223	\$ -	\$ 4,233,223	\$ 4,316,338	\$ 83,115	1.96%
ATHLETICS SALARY	\$ 556,022	\$ -	\$ 556,022	\$ 553,972	\$ (2,050)	-0.37%
ATHLETICS OPERATING	\$ 197,746	\$ -	\$ 197,746	\$ 183,246	\$ (14,500)	-7.33%
ATHLETICS TOTAL	\$ 753,768	\$ -	\$ 753,768	\$ 737,218	\$ (16,550)	-2.20%
SPEC ED SALARY	\$ 2,584,990	\$ (42,357)	\$ 2,542,633	\$ 2,396,181	\$ (146,452)	-5.76%
SPEC ED OPERATING	\$ 5,494,386	\$ (139,857)	\$ 5,354,529	\$ 5,592,117	\$ 237,588	4.44%
SPEC ED TOTAL	\$ 8,079,376	\$ (182,214)	\$ 7,897,162	\$ 7,988,298	\$ 91,136	1.15%
BLDGS & GRNDS SALARY	\$ 633,455	\$ -	\$ 633,455	\$ 665,898	\$ 32,443	5.12%
BLDGS & GRNDS OPERATING	\$ 2,334,990	\$ -	\$ 2,334,990	\$ 2,329,990	\$ (5,000)	-0.21%
BLDGS & GRNDS TOTAL	\$ 2,968,445	\$ -	\$ 2,968,445	\$ 2,995,888	\$ 27,443	0.92%
SYSTEMWIDE SALARY	\$ 2,836,996	\$ (19,595)	\$ 2,817,401	\$ 3,076,374	\$ 258,973	9.19%
SYSTEMWIDE OPERATING	\$ 93,137	\$ -	\$ 93,137	\$ 67,655	\$ (25,482)	-27.36%
SYSTEMWIDE TOTAL	\$ 2,930,133	\$ (19,595)	\$ 2,910,538	\$ 3,144,029	\$ 233,491	8.02%
CAPITAL OUTLAY	\$ 789,603	\$ -	\$ 789,603	\$ 789,603	\$ -	0.00%
GRAND TOTAL	\$54,985,262	\$ -	\$54,985,262	\$56,330,710	\$1,345,448	2.45%

SUMMARY BY DESE FUNCTION CODE



EXPLANATION OF THE DESE CODES



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
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)
	1220	Assistant Superintendents	Record Assistant Superintendent expenditures by object. This should correspond to EPIMS job code 1201. <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. 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)

FUNCTION CODE - DESC	FY24	FY25	FY25-FY24 \$\$	FY25-FY24 %
REGULAR EDUCATION AND UNCLASSIFIED EXPENSES				
1110 - SCHOOL COMMITTEE				
1110 02 000	\$7,000	\$7,000	\$0	
Clerical Salaries	\$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	\$1,000	\$1,000	\$0	0.0%
Other Expenses	\$28,600	\$28,600	\$0	0.0%
1110 - SCHOOL COMMITTEE Totals	\$146,850	\$146,850	\$0	0.0%
1210 - SUPERINTENDENT				
Professional Salaries	\$224,597	\$234,240	\$9,643	4.3%
Clerical Salaries	\$79,820	\$80,397	\$577	0.7%
Contracted Services	\$24,500	\$24,500	\$0	0.0%
Supplies	\$11,500	\$11,500	\$0	0.0%
Other Expenses	\$19,500	\$19,500	\$0	0.0%
1210 - SUPERINTENDENT Totals	\$359,917	\$370,137	\$10,220	2.8%
1220 - ASSISTANT SUPERINTENDENT				
Professional Salaries	\$155,930	\$161,827	\$5,897	3.8%
Clerical Salaries	\$70,720	\$72,098	\$1,378	1.9%
Supplies	\$1,000	\$1,000	\$0	0.0%
Other Expenses	\$2,500	\$2,500	\$0	0.0%
1220 - ASSISTANT SUPT Totals	\$230,150	\$237,424	\$7,274	3.2%
1230 - OTHER DISTRICTWIDE ADMINISTRATION				
Professional Salaries	\$5,000	\$5,000	\$0	0.0%
1230 - OTHER DISTWIDE ADM Totals	\$5,000	\$5,000	\$0	0.0%
1410 - BUSINESS & FINANCE				
Professional Salaries	\$290,538	\$232,795	-\$57,743	-19.9%
Clerical Salaries	\$120,492	\$135,018	\$14,526	12.1%
Contracted Services	\$18,570	\$18,570	\$0	0.0%
Supplies	\$13,500	\$13,500	\$0	0.0%
Other Expenses	\$34,300	\$34,300	\$0	0.0%
1410 - BUSINESS & FINANCE Totals	\$477,400	\$434,183	-\$43,217	-9.1%
1420 - HUMAN RESOURCES & BENEFITS				
Professional Salaries	\$71,800	\$75,880	\$4,080	5.7%
1420 - HR & BENEFITS Totals	\$71,800	\$75,880	\$4,080	5.7%
1450 - ADM TECHNOLOGY - DISTRICTWIDE				
Clerical Salaries	\$64,610		\$2,219	3.4%
Contracted Services	\$128,000	\$202,901	\$74,901	58.5%
Supplies	\$80,000	\$45,000	-\$35,000	-43.8%
Other Expenses	\$5,000	\$2,000	-\$3,000	-60.0%
1450 - ADM TECH - DISTRICTWIDE Totals	\$277,610	\$316,730	\$39,120	14.1%

FY25 School Department Budget

Questions or Comments

