

SHREWSBURY PUBLIC SCHOOLS

Fiscal Year 2024 Budget Request

Superintendent's Budget Recommendation

Fiscal Year 2024

February 15, 2023

The Shrewsbury Public Schools, in partnership with the community, will provide students with the skills and knowledge for the 21st century, an appreciation of our democratic tradition, and the desire to continue to learn throughout life.

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THIRD-PARTY RECOGNITIONS OF SUCCESS

Back cover



Shrewsbury Public Schools
Superintendent's Budget Recommendation for Fiscal Year 2024
Executive Summary

February 15, 2023

Continued Budget Stability and Predictability in a High-Inflation Environment

I am pleased to be able to make this recommendation for the FY24 Town-Appropriated School Department Budget. Fiscal Year 2024 will be the second fiscal year since the operational override that was passed on May 4, 2021, where the citizens of our town voted to increase their property taxes in order to provide sufficient funding for school and municipal needs. This decision averted what would have been a disastrous financial situation for our school district, and I am extremely grateful that two years later it continues to provide stability and predictability for the School Department's fiscal situation. Given the economic situation with high inflation and a very challenging labor market, the override agreement between the School Committee and Select Board is providing our schools with sufficient resources to bring all of our current programming and staffing positions forward for next school year. In other words, we are very fortunate that there is no need to make any reductions due to a lack of funding as had been the case too many times in the past.

This budget recommendation reflects the agreement between the School Committee and the Select Board with regard to the maximum annual increase provided in that agreement "*Override Framework between the Board of Selectmen & School Committee March 16, 2021*" and associated "*Override Statement to the Residents of Shrewsbury [from the] Board of Selectmen & School Committee March 16, 2021*", which provide a baseline School Department annual budget increase of 4.25% with potential for increments beyond that up to a maximum 4.75%, if additional revenue is forecast.

Based on Town Manager Kevin Mizikar's FY24 initial budget recommendation [Fiscal Projection 1] that provides a 4.75% increase for the School Department, I recommend a School Department appropriation of \$83,086,622, representing a \$3,767,651 or 4.75% increase over the current fiscal year's town-appropriated budget. This recommendation is in line with Mr. Mizikar's recommendation and the maximum cap per the override framework.

Our schools continue to owe a debt of gratitude to the officials on the School Committee, Select Board, and Finance Committee, Mr. Mizikar, and Mr. Collins for their leadership, and to the citizens of Shrewsbury for their vote, that has resulted in a financial situation that provides this budget predictability and stability in an fiscally prudent and viable manner.

Limited New Investments Due to Fiscal Pressures

There are multiple areas requiring additional financial resources over the current budget levels. These include the following:

1. The agreed upon contractual increases for all collective bargaining groups of employees, all which were agreed to with terms that are affordable within the override framework; however, because most of our budget is staffing (like all school districts), increased compensation for employees takes up a significant portion of additional funding.
2. Our district needed to add several positions during this school year to provide legally required special education and English language education services, and these positions must be built into next year's budget. These were primarily paraprofessional positions.
3. Substitute costs for both short-term and long-term positions have exceeded this year's budget significantly. While some of this situation is due to ongoing COVID-19 requirements and increases in influenza and RSV cases in staff and staff members' children that could abate to some degree next year, budgeting more funds in this area for next year is prudent.
4. An anticipated 14% increase in tuition rates for approved private special education schools that a number of our students attend for out-of-district placements.

Thankfully, the 4.75% increase, a very healthy reserve balance (through utilization of the Circuit Breaker funding mechanism), and offsetting reductions in costs elsewhere (such as in vocational-technical tuitions) will enable us to absorb these increases without making reductions. Given the fiscal pressures outlined above, I am recommending only two additional positions to be added to address key priorities:

- A. A Science & Engineering teacher at Shrewsbury High School to provide more access to Project Lead the Way biotechnology and engineering classes. These courses provide hands-on educational experiences that should be attractive to students who were interested in vocational-technical education but who were not able to attend Assabet Valley Regional Technical High School due to enrollment policy changes made at the state level and at Assabet.
- B. A reading specialist position for Sherwood Middle School. The district will be implementing a new literacy approach, and our initial work indicates that additional support is needed for ensuring that students in these grades receive literacy experiences aligned with current best practice. While this would be a recommendation based on programmatic and educational needs regardless of the current landscape, this investment is especially important given the recent impact of the pandemic on students' reading progress.

Ability to Maintain Lower Class Sizes

I am pleased that this budget recommendation includes sufficient resources to maintain a) highly desirable class sizes at the elementary level while our schools work on instituting foundational skills in students as we emerge from the pandemic; b) class sizes within School Committee's guidelines in Grades 5, 6, and 8 and only an average of one student beyond the recommendation in Grade 7; and c) high school staffing that will maintain the significant majority of sections within guidelines, as is the case this year. As we move further away from the pandemic in future years, the district will carefully determine where class sizes should move back into the typical range where they are currently below those benchmarks. For next year, the ability to have lower class sizes wherever possible in this budget is highly beneficial for addressing the needs of students as our educators work hard to fill in gaps that were created by the circumstances of the pandemic.

Maintaining Capacity to Achieve our Vision and Goals

Our school district is currently in the midst of a strategic planning process to determine our strategic priorities for the next five years. This process is seeking to align shorter-term priorities and goals with our vision outlined in the [Portrait of a Shrewsbury Graduate](#). This budget plan promises to maintain stability in our schools that will allow us to focus attention on whatever this new strategic plan will recommend.

Conclusion

What I stated last year remains true: It is very gratifying that our town government, including the School Department, is benefiting from the fiscal stability and predictability that was created when the town's citizens agreed to invest more in their local municipal services and public education through the operational override. This budget recommendation is in line with the thoughtful and forward-looking financial stewardship represented by the override framework. I look forward to feedback and questions regarding this Fiscal Year 2024 School Department Town-Appropriated Budget recommendation.

Respectfully,

Joseph M. Sawyer, Ed.D.
Superintendent of Schools



INTRODUCTORY SECTION



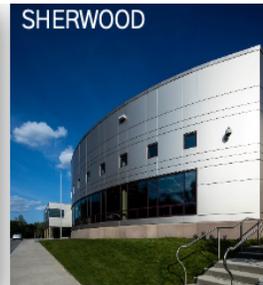
PARKER ROAD



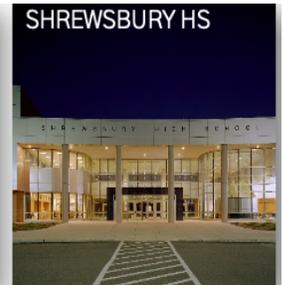
COOLIDGE



SPRING ST



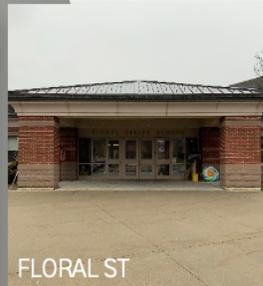
SHERWOOD



SHREWSBURY HS



BEAL



FLORAL ST



PATON



OAK



SPS ADMINISTRATION

SHREWSBURY PUBLIC SCHOOL DISTRICT OVERVIEW

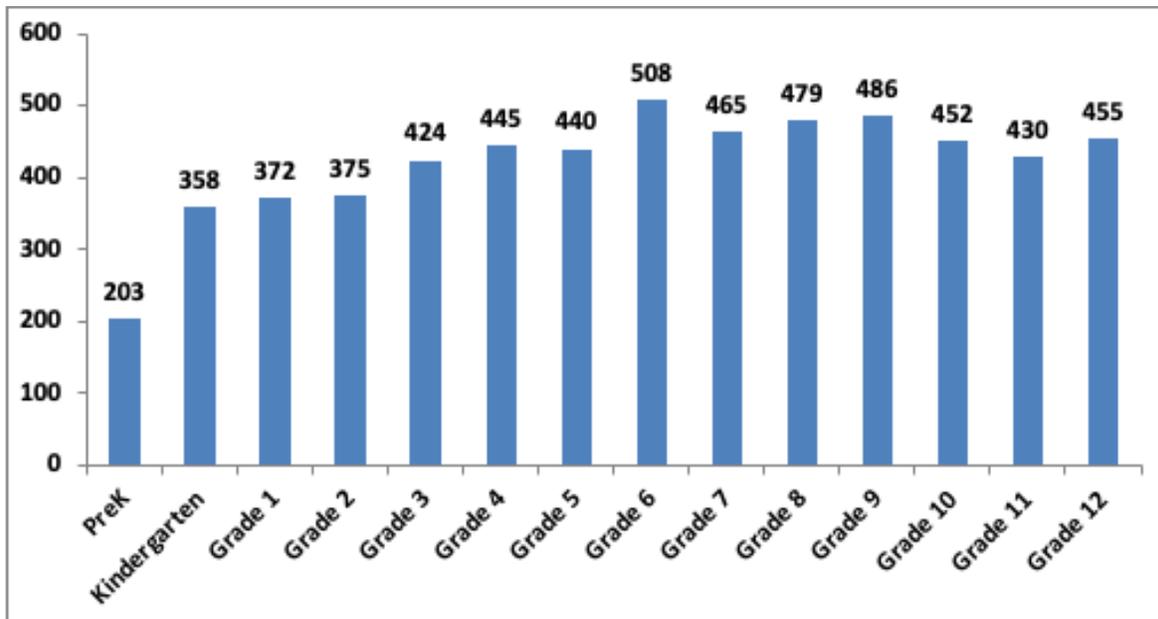
School Population

With its geographically advantageous location, the Town of Shrewsbury has grown significantly in the past decades. The federal U.S. Census records the Shrewsbury population growing from 24,146 in 1990 to 38,325 in 2020. The school population has grown significantly during that time period as well, reaching a high of 6,268 students in 2019. The chart below depicts the current allocation of students by school and itemizes all School Department facilities.

School/Office	Location	Grade Levels	Enrollment 10/1/22
Central Office	100 Maple Ave. [Town Hall]	na	
Special Education Office	15 Parker Rd. [SELCO Bldg.]	na	
Parker Road Preschool	15 Parker Rd. [SELCO Bldg.]	PreK	203
Major Howard W. Beal School	214 Lake Street	K-4	609
Calvin Coolidge Elementary School	1 Florence Street	K-4	247
Floral Street Elementary School	57 Floral Street	K-4	519
Walter J. Paton Elementary School	58 Grafton Street	K-4	291
Spring Street Elementary School	123 Spring Street	K-4	308
Sherwood Middle School	30 Sherwood Avenue	5-6	948
Oak Middle School	45 Oak Street	7-8	944
Shrewsbury High School	64 Holden Street	9-12	1,823
			5,892

The distribution of the 5,892 students [from 10/1/22] across grade levels is shown in the chart below.

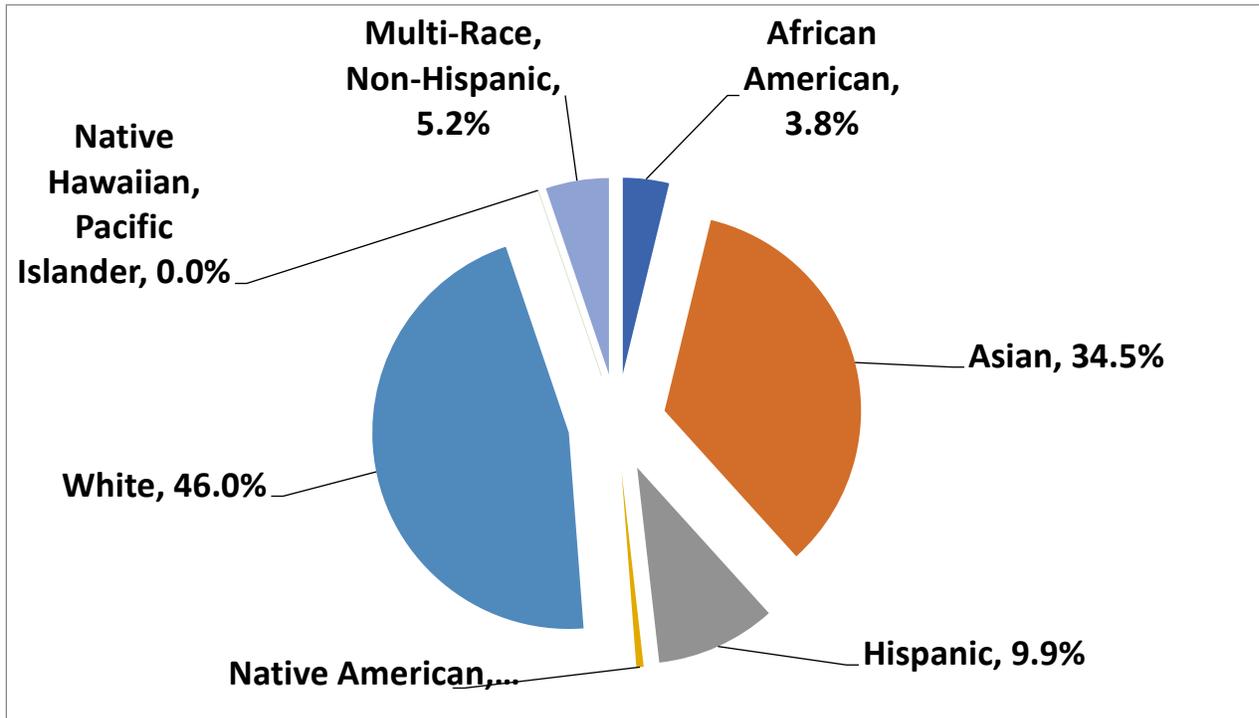
Grade Level Enrollment as of October 1, 2022



It is important to note that students with identified learning disabilities [special education students] become eligible for public school services at age three and remain eligible until age 22. Also important to note is that approximately ten percent of graduating eighth grade students will opt for a private or vocational/technical high school. However, we expect that percentage to drop as a new admissions policy for vocational technical high schools was adopted statewide that will disadvantage our students because we are not a member of a regional technical high school.

Student Demographics

The growth in both town and school-age population has come with a significant increase in ethnic diversity. The chart below shows that White students now represent 46% of the student body and 54% are non-White. The largest ethnic minority group is Asian and the large majority of this population is of South Asian/Indian descent.



Source: Massachusetts Department of Education, District Profile 2022-2023.

While the district has wide ethnic diversity, we know from our own Equity Audit conducted by Assabet Valley Collaborative, that we have work to do to enhance the equitable access of our curriculum and programs to all students.

As many Anti-racism movements take hold across our nation, know that our district leadership sees this as a high priority currently and for the years ahead. Dr. Sawyer has created and led the Shrewsbury Public Schools Equity and Anti-Racism Coalition to take a proactive approach on this important work. To date, that work has led to staff professional development and developing plans in response to the district’s Equity Audit.

Some of the special population student groups reported and tracked by the district and federal and state governments are summarized below. The percentage columns compare Shrewsbury Public Schools with statewide percentages using the most recent data available. One can clearly see that we are above the statewide percent in students whose First Language is not English but below the percentages in all other categories including Students with Disabilities [aka special education students].

Category	% of Shrewsbury	% of State	Difference District v. State
First Language not English	37.5%	25.0%	12.5%
English Language Learner	3.1%	12.1%	-9.0%
Students with Disabilities	14.7%	19.4%	-4.7%
High Needs	30.8%	55.1%	-24.3%
Low Income	16.6%	42.3%	-25.7%

Source: Massachusetts Department of Education, District Profile 2022-2023

Definitions of categories:

First Language not English	A Student whose first language is language other than English and who is able to perform ordinary classroom work in English.
English Language Learner	A student who does not speak English or whose native language is not English, and who is not currently able to perform ordinary classroom work in English.
Students with Disabilities	A special education student with and Individual Education Plan (IEP)
High Needs	An unduplicated count of all students in the district belonging to at least one of the following individual subgroups: student with disabilities, English language learners (ELL) and former ELL students, or low-income students (eligible for free/reduced price school lunch).
Economically Disadvantaged	A student eligible for SNAP, TAFDC, MassHealth, or in foster care.

Governance and Management

Shrewsbury Public Schools is governed by a five-member school committee. Each member is elected by town-wide vote to serve a three-year term and members are on a staggered election schedule so that one or two members are up for election each year. The school committee elects its own chairperson, vice-chair, and secretary each year. Traditionally, members have rotated through these positions during their term to share leadership responsibilities.

Shrewsbury Public Schools is a PreK-12 “municipal” district. While it is not a member of a regional vocational/technical high school like many surrounding communities, it does pay tuition for approximately 100-125 high school students to Assabet Valley Regional Technical High School in Marlboro, MA.

The district's Central Office is located in Town Hall and performs all of the district leadership and management functions. District administrators and building principals all report to the superintendent and the organizational structure and reporting relationships are detailed in the enclosed organizational chart. The Shrewsbury School Committee members and term expirations are listed below. The school committee typically meets on a bi-weekly basis and the meetings are broadcast on local cable television.

School Committee

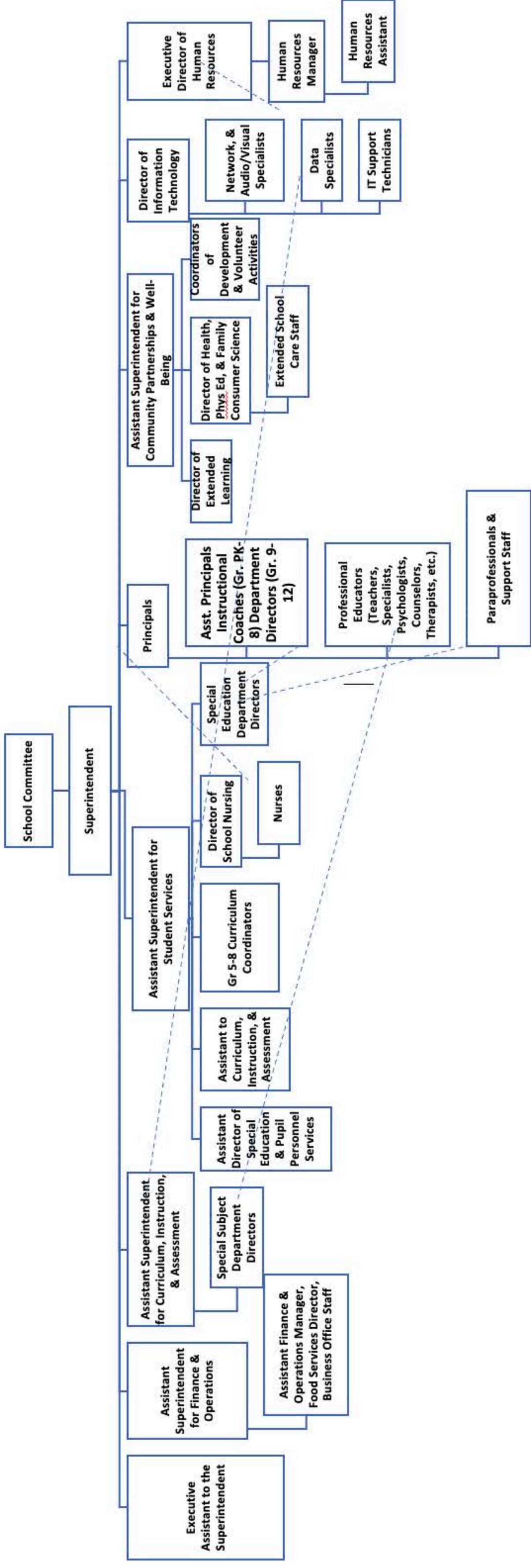
Member	Role	Term Expires
Lynsey M. Heffernan	Chair	2025
Jason Palitsch	Vice-Chair	2023
Jon Wensky	Secretary	2024
Erin Boucher	Member	2025
Sandra M. Fryc	Member	2023

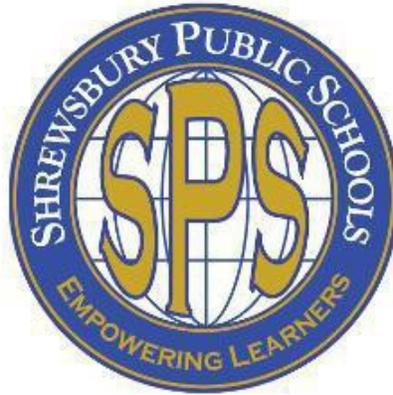
Administrative Team

The administrative team also typically meets on a bi-weekly basis and rotates its meeting location across school buildings and Town Hall. When meeting in a school, the team takes time, as part of the agenda, to visit classrooms and then de-brief on their observations. Fortunately, there is relatively low turnover amongst the group. The superintendent has worked as an administrator in the district since 1997 and served as superintendent since 2009.

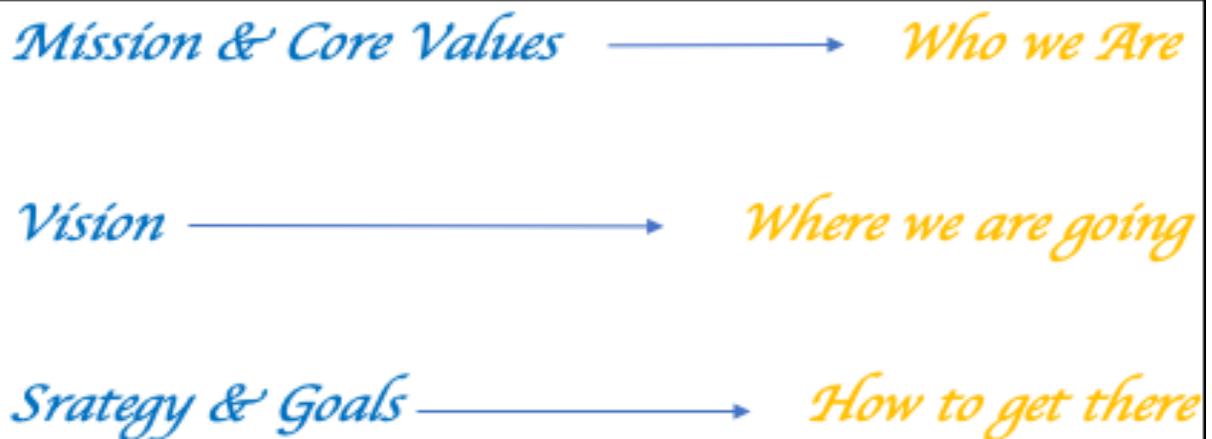
Administrator	Role	District/School
Joseph Sawyer	Superintendent	District
Amy Clouter	Asst. Superintendent for Curriculum & Instruction	District
Patrick Collins	Asst. Superintendent for Finance & Operations	District
Meg Belsito	Asst. Superintendent for Student Services	District
Jane Lizotte	Asst. Superintendent for Community Partnerships & Well- Being	District
Barbara Malone	Executive Director of Human Resources	District
Christian Girardi	Principal	Maj. Howard W. Beal School
Tiffany Ostrander	Principal	Coolidge Elementary School
Lisa McCubrey	Principal	Floral Street School
Scott Mulcahy	Principal	Paton Elementary School
Bryan Mabie	Principal	Spring Street School
Jonathan Kelly	Principal	Sherwood Middle School
Hallie Burak	Principal	Oak Middle School
Todd Bazydlo	Principal	Shrewsbury High School

Shrewsbury Public Schools Organizational Chart





ORGANIZATIONAL SECTION



DISTRICT MISSION, CORE VALUES, AND STRATEGIC PLAN

Each year, as we develop our annual operating budget, many difficult resource decisions and trade-offs are considered along the way. However, we always keep our mission statement, core values, and strategic goals at the forefront.

Mission Statement

Shrewsbury Public Schools, in partnership with the community, will provide students with the skills and knowledge for the 21st century, an appreciation of our democratic tradition, and the desire to continue to learn throughout life.

Core Values

Respect and Responsibility: All members of the school community will treat one another with consideration, integrity, and honesty. We honor each person's individuality, celebrate our community's diversity, and support school cultures of mutual acceptance and respect. We accept the responsibility to work hard and persevere in all that we do and to take responsibility for our actions.

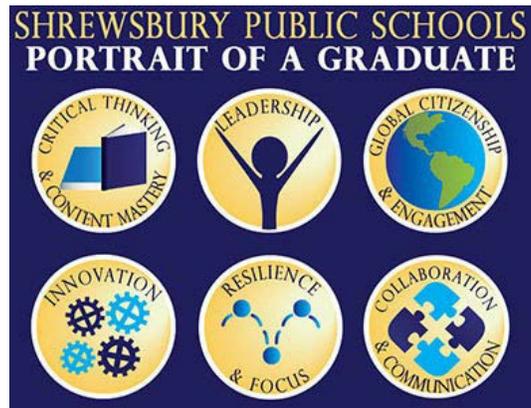
Collaboration and Communication: All members of the school community accept shared responsibility for the learning of all students. Teaching and learning take place in collaborative school cultures that are based on trust, respect, and mutual accountability. Collaboration and effective communication with parents, town government, local businesses, and community members is foundational to our culture. In our schools, students gain collaboration skills needed to become successful citizens, learners, and teammates in a global society.

Commitment to High Standards and Expectations: All members of the school community commit to upholding high standards and expectations for all students. We work to engage students in important learning through excellent teaching and we foster the belief that effective effort is the most element of success. We prepare students for future success by supporting their capacity for using technology, thinking independently, solving problems, and learning throughout life.

Equity: The school community strives to create opportunities for all students to achieve success. We provide students with appropriate and rigorous curriculum and high-quality instruction that recognizes differences in needs and learning styles. We advocate for the resources necessary to support successful teaching and learning and we use our resources responsibly for the maximum benefit of students.

Vision

The **Portrait of a Graduate Project** spanned two school years and involved a wide array of stakeholders to include teachers, administration, school committee members, parents, and business partners. The Portrait of a Graduate defines what we believe is the most critical for our students to know and be able to do by the time they graduate from Shrewsbury High School.



GLOBAL CITIZENSHIP & ENGAGEMENT

Students:

- Listen with an open mind to understand others' situations and treat all with kindness and respect
- Learn from and engage collaboratively and reflectively with individuals representing diverse cultures, religions, and lifestyles in a spirit of mutual respect and open dialogue in personal, work, digital, and community conversations
- Demonstrate knowledge and understanding of society's impact on the natural world
- Access, analyze, and evaluate information in order to understand the local, national, and global implications of civic decisions
- Contribute to society in important ways by serving others

COLLABORATION & COMMUNICATION

Students:

- Demonstrate ability to work effectively and respectfully with diverse teams
- Assume shared responsibility for collaborative work, and value the individual contributions made by each team member
- Listen effectively to decipher meaning of knowledge, values, attitudes, and intentions
- Communicate for a range of purposes (e.g., to inform, instruct, motivate, and persuade)
- Articulate thoughts and ideas effectively through oral, written, and nonverbal communication skills, utilizing a variety of forms and media

RESILIENCE & FOCUS

Students:

- Persevere to accomplish difficult tasks and to overcome academic and personal barriers to meet goals
- Work effectively in a climate of ambiguity and changing priorities
- Employ strategies to maintain personal wellness, focus, and intention in their lives
- Incorporate feedback effectively and deal positively with praise, setbacks, and criticism
- Monitor and direct their own learning, adapting their approach as needed to successfully complete a task or solve a problem

INNOVATION

Students:

- Use a wide range of idea creation techniques and problem-solving techniques (such as brainstorming, divergent and convergent thinking, effective reasoning, and systems thinking)
- Elaborate, refine, analyze, and evaluate their own ideas in order to improve and maximize creative efforts
- Demonstrate originality and inventiveness in work and understand the real-world limits to adopting new ideas
- View failure as an opportunity to learn; understand that creativity and innovation is a long-term, cyclical process of small successes and frequent mistakes
- Act on creative ideas to make tangible and useful contributions
- Reflect critically on learning experiences, processes, and solutions

CRITICAL THINKING & CONTENT MASTERY

Students:

- Develop and draw from a baseline understanding of knowledge in an academic discipline
- Transfer knowledge to other situations
- Demonstrate curiosity and identify, define, and solve authentic problems and essential questions
- Reflect critically on learning experiences, processes, and solutions
- Make good decisions by clarifying values, analyzing information, considering alternatives and tradeoffs, and applying sound reasoning

LEADERSHIP

Students:

- Use interpersonal and problem-solving skills to influence and guide others toward a goal
- Demonstrate integrity, humility, and flexibility of response
- Recognize and support the leadership of others
- Act responsibly with the interests of the larger community in mind

Strategic Priorities and Goals: 2017-2022

In December 2017, after a careful and comprehensive process spanning many months, the Shrewsbury School Committee, upon recommendation from the superintendent, adopted a five-year strategic plan with the four Strategic Priorities and Goals detailed below.

Input from students, parents, community members, and staff members regarding ongoing and new priorities was solicited this past fall via a school council forum, a public forum, and an online *ThoughtExchange* survey, and that feedback was used to inform the Five-Year Strategic Priorities & Goals. Additionally, various leadership teams within the district vetted early drafts and provided suggestions that were incorporated into the Superintendent's recommendation presented on December 6, 2017. This draft was provided to all staff and community members via email and web links, with an invitation for final feedback. Finally, on December 20, 2017 the School Committee finalized and voted the plan detailed below which will guide our efforts and investment for the next five years.

Strategic Priority: Space and resources to support effective learning

Five-year strategic goals

- Address stressed enrollment capacity by increasing physical space and making programmatic adaptations:
- Assess Preschool through Grade 12 facility needs, including completion of a space and enrollment capacity study to facilitate planning
- Partner with the community to build a new Beal School to address Kindergarten through Grade Four space needs and to provide access to a full-day program with no tuition to all kindergarten students
- Relieve overcrowded conditions wherever necessary by providing additional space and/or revising use of existing space, especially at Shrewsbury High School
- Secure the necessary resources for a high quality educational program:
- Address growing enrollment with adequate staffing to maintain appropriate class sizes according to School Committee guidelines
- Ensure that students have access to personnel, technology, and instructional materials to achieve expected levels of learning
- Provide effective professional learning opportunities for staff to build teaching and leadership capacity
- Further educate the community regarding the costs and benefits of a high performance school system

Strategic Priority: Learning environments where everyone's success matters

Five-year strategic goals

- Create a common understanding of the benefits of inclusive schools and develop a shared, systematic approach to ensure that everyone has equitable access and opportunity for successful learning
- Ensure that all staff actively participate in professional development focused on inclusive and culturally proficient practices that improve learning and school cultures
- Analyze data related to academic performance and other indicators of success to identify existing gaps among populations; determine and implement action steps for improvement; and demonstrate success at closing these gaps

Strategic Priority: *Enhanced well-being of all*

Five-year strategic goals

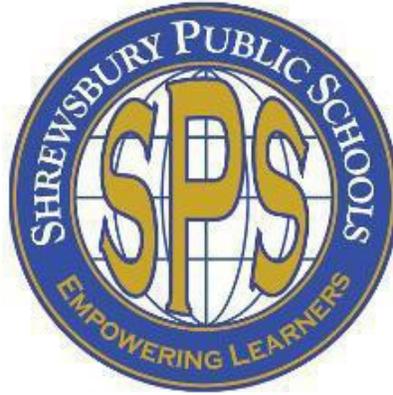
- Create a common understanding of the benefits of the skills, habits, and mindsets of social and emotional learning and develop a shared, systematic approach to explicitly teach, integrate, and assess these competencies
- Ensure that all staff actively participate in professional development focused on the skills, habits, and mindsets of social and emotional learning that improve students' learning, resilience, and focus
- Investigate, recommend, and plan for potential changes to school start times to better align with adolescent health needs for adequate sleep
- Improve support systems and resources to enhance the well-being of students and staff

Strategic Priority: *Connected learning for a complex world*

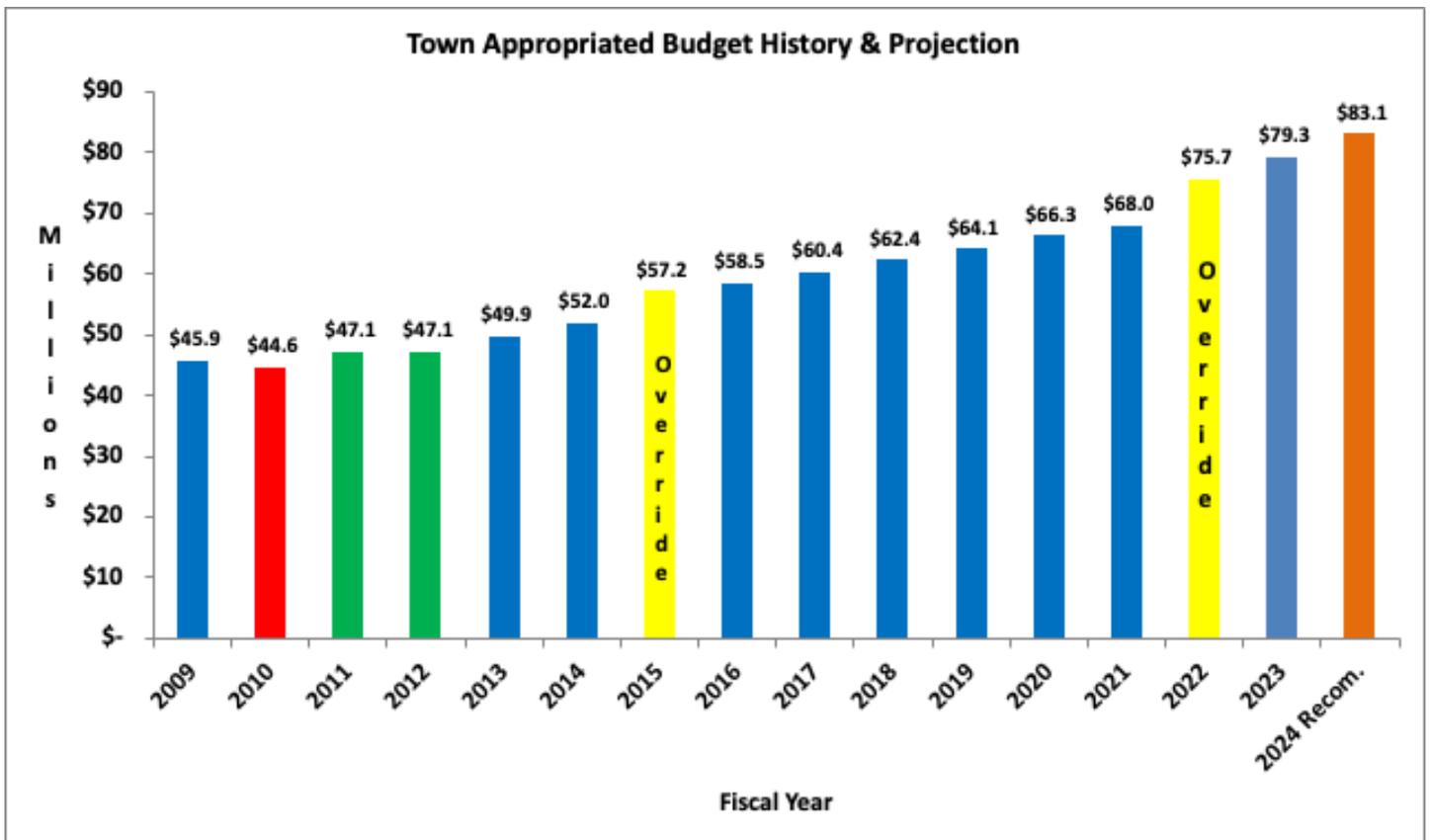
Five-year strategic goals

- Integrate project-based learning experiences that require students at all grade levels to create complex, high-quality work for an authentic audience, with an emphasis on critical thinking, communication, creativity, and collaboration
- Review and adapt curriculum and instructional approaches to help students gain the knowledge and skills necessary to become ethical, empathetic, and informed and financially self-sufficient citizens who make thoughtful decisions and contribute positively to their community
- Provide opportunities that help students develop independence after graduation, including exposure to career choices and development of skills in financial literacy
- Review and adapt feedback and homework systems in order to implement effective, research-based practices that enhance learning and build stronger partnerships with students and families
- Build community partnerships with businesses, institutions, and individuals in order to increase access to experiential learning and career awareness and to enhance learning in the STEAM fields (science, technology, engineering, arts, and mathematics)

In the Fall 2022, the district engaged a consultant, Focused Schools, to facilitate the development of our next Five Year Strategic Plan and Priorities. We expect that work to be completed in the Spring 2023. The work already completed to date has influenced our FY24 budget development process and will certainly direct the allocation of new resources going forward.



FINANCIAL SECTION



Overview

This section of the budget document includes a variety of financial data presented in different ways to appeal to the myriad perspectives of its many readers. It includes graphs and charts to display historical comparisons and a visual representation of how funds are invested in education. It also includes the detailed budget plan separated by “responsibility center,” which is a group of accounts under the supervision of a building principal or department manager.

The funding of public education comes from many sources, including the town appropriated operating budget, Chapter 70 state education aid, Special Education Circuit Breaker Reimbursement, federal and state grants, fees, and private grants/donations. This section of the budget document will provide both summary and detailed information on all sources of revenue and expenditures. It also provides a brief synopsis of the school finance metrics codified by Massachusetts statute and regulations.

School Committee Priorities, Assumptions, and Guidance

Underpinning the finances of the FY24 financial plan are the agreed upon School Committee Policies and Guidelines voted in October 2022. These serve as a guidepost for both the development of this budget recommendation and our succeeding dialogue leading to a final budget.

Priorities

The initial FY24 School Department Budget proposal shall include resources to address each of the following priorities:

The initial FY24 School Department Budget proposal shall include resources to address each of the following priorities:

Meet commitments as detailed in the March 16, 2021 Override Statement to the Residents of Shrewsbury and agreed upon between the Board of Selectmen and the School Committee

This compact includes specific commitments towards budget planning transparency, engagement with the community, and limitations on annual budget increases.

Resources for Continued Progress Towards Fulfillment of the 2018-2022 Strategic Priorities and Consideration of the Highest priorities Emerging from the 2023-2028 Strategic Planning Process.

- To maintain class sizes within school committee guidelines.
- To consider what additional resources may be necessary to explore the creation of in-district vocational programs at the high school or create partnerships with area businesses for similar-type student experiential learning opportunities.
- To consider what investments will advance the district’s commitment to its core value of equity, particularly as it works to advance equity and anti-racism throughout our school communities and provide adequate resources for our English learner population that is growing in size and complexity.

Resources for Continued Progress Towards Fulfillment of the 2018-2022 Strategic Priorities and Consideration of the Highest priorities Emerging from the 2023-2028 Strategic Planning Process. [continued from previous page]

- To factor the financial impacts of a potential change in school start times for the 2023-2024 school year.
- To make investments in district-based programming and resources in order to provide high quality, cost effective opportunities to educate students with all forms of specialized needs within their own community's schools rather than specialized placements outside of the district. One such opportunity is the launch of the district's 18-22 year old transitions program [aka RISE Program] for special needs students.
- To consider resources to address the district's functional capacity related to personnel, organization, space, and technology, within the context of evolving demands placed upon the organization under current conditions, while also considering previous recommendations found in the University of Massachusetts Edward J. Collins Center for Public Management's Central Office Organizational Study completed in Spring 2019.

Assumptions and Guidance

It is assumed that the initial FY24 School Department Budget proposal will:

1. Provide adequate resources to meet all legal mandates required of the school district.
2. Reflect the terms of collective bargaining agreements and other contractual obligations.
3. Provide sufficient resources to maintain a) the existing educational program and b) staffing levels necessary to meet mandates and priorities.
4. Forecast the inflationary impact on all goods and services to include bidding for a new transportation contract and factoring the state-approved tuition rate increase of 14.1% for private special education schools throughout the Commonwealth.
5. Utilize the best available information to project changes in costs (such as tuitions) and revenues (such as state funding through the Chapter 70 and Circuit Breaker programs, grants, etc.).
6. Estimate level funding for all federal and state grants and budget plan for the continuation of programs or services, as desired, that were previously funded by Covid-related grants.
7. Review fee levels for all programs and make recommendations that consider the School Dept.'s increased cost to operate along with the associated family ability to pay more in a high inflationary environment.
8. Examine ways to reduce or shift costs in order to achieve district priorities without requiring additional funding allocations wherever possible.
9. Given space constraints at the secondary schools, the administration should assume no new School Choice seats would be voted by the School Committee for approval.
10. Display data and budget information in new ways including further use of the *ClearGov* web-based platform.

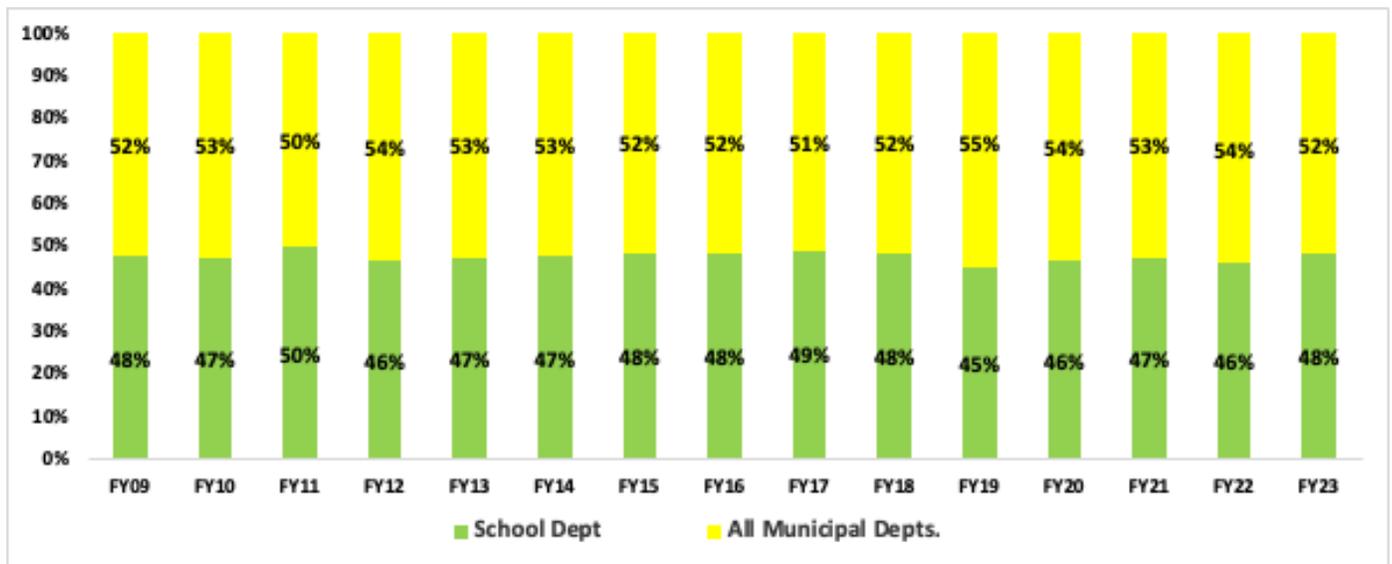
Fiscal Summary - All Funds

	FY20	FY21	FY22	FY23 Budget	FY24 Budget	Change from FY23 to FY24
Town Appropriated Budget	\$ 66,302,041	\$ 67,995,283	\$ 75,722,168	\$ 79,318,971	\$ 83,086,622	\$ 3,767,651
Special Revenue Funds						
	FY20	FY21	FY22	FY23 Budget	FY24 Budget	Change from FY23 to FY24
Federal Grants	\$ 2,125,637	\$ 4,403,577	\$ 2,817,272	\$ 1,967,463	\$ 2,018,333	\$ 50,870
State Grants	\$ 316,579	\$ 396,950	\$ 200,000	\$ 300,000	\$ 209,460	\$ (90,540)
Circuit Breaker	\$ 3,223,127	\$ 3,121,501	\$ 2,604,420	\$ 3,225,000	\$ 3,500,000	\$ 275,000
Private Grants & Gifts*	\$ 513,864	\$ 235,571	\$ 318,458	\$ 275,000	\$ 275,000	\$ -
School Choice & Other Day Tuition	\$ 1,229,757	\$ 284,208	\$ 597,246	\$ 585,000	\$ 495,000	\$ (90,000)
Athletics	\$ 317,713	\$ 174,545	\$ 373,025	\$ 325,000	\$ 370,000	\$ 45,000
School Lunch	\$ 1,839,198	\$ 1,133,434	\$ 2,208,959	\$ 1,500,000	\$ 2,300,000	\$ 800,000
Other Local Rec. [ESC, Bus & Facility Rent etc.]	\$ 2,825,635	\$ 644,315	\$ 2,385,154	\$ 2,265,000	\$ 2,105,000	\$ (160,000)
Total	\$ 12,391,510	\$ 10,394,101	\$ 11,504,534	\$ 10,442,463	\$ 11,272,793	\$ 830,330
Town Expenditures in Addition to Appropriated Budget**						
	FY20	FY21	FY22	FY23 Budget	FY24 Budget	Change from FY23 to FY24
Beal School Construction	\$ 8,073,779	\$ 15,359,436	\$ 4,069,741	\$ -	TBD	TBD
Grand Total All Funds	\$ 111,576,924	\$ 120,342,920	\$ 117,377,973	\$ 116,755,818	TBD	TBD

As previously, noted, public schools are fueled by a number of revenue sources. Most of the revenues are restricted in their use and, as a result, are separately accounted for in our financial system. The chart below provides an “all-in” overview of actual and budgeted expenditures in various categories that align with the reporting requirements of the MA DESE End of Year Report.

Town Meeting Appropriated School Budget as a Percent of Total Town Budget

While the school enrollment has grown, our overall town has grown as well. The School Department Budget is the single largest budget in the town. However, the ratio of the School versus Town budget has been steady and in small range of fluctuation, either up or down, over the last fourteen-year period as shown in the chart below.



Source: Shrewsbury Town Accountant

For detailed information on prior year budgets click [here](#).

School Finance in Massachusetts and State Aid

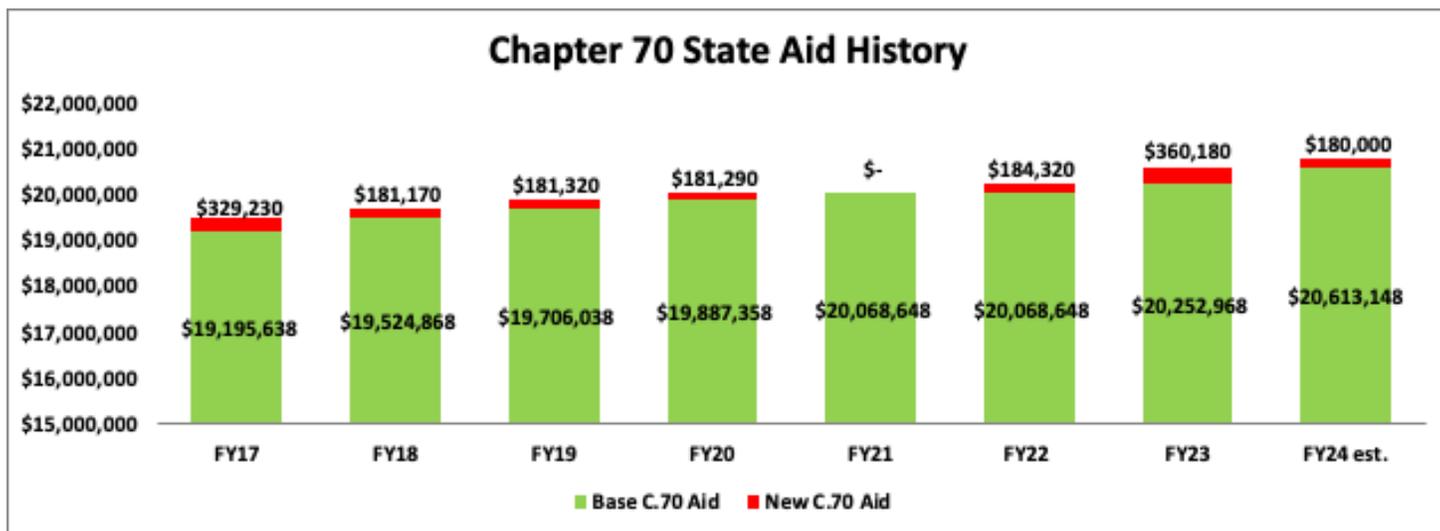
Since the landmark 1993 Education Reform Act, the financing of public education in Massachusetts has been subject to a complex formula requiring a mandatory minimum level of spending (Foundation Budget) that is funded by both local and state funding (Chapter 70 state education aid).

Spending by the majority of school districts has significantly exceeded the Foundation Budget, with the notable exception being many cities who have struggled to reach this threshold. In November 2019, the Massachusetts legislature passed new school finance legislation called the Student Opportunity Act, which is slated to provide \$1.5 billion new dollars over the subsequent seven fiscal years. Many communities, including Shrewsbury, will not see any change in funding from what we have been receiving in recent years. Based on the Student Opportunity Act, Shrewsbury should continue to see increases of only \$30 per student, which is what we have typically been receiving as seen in the graph below.

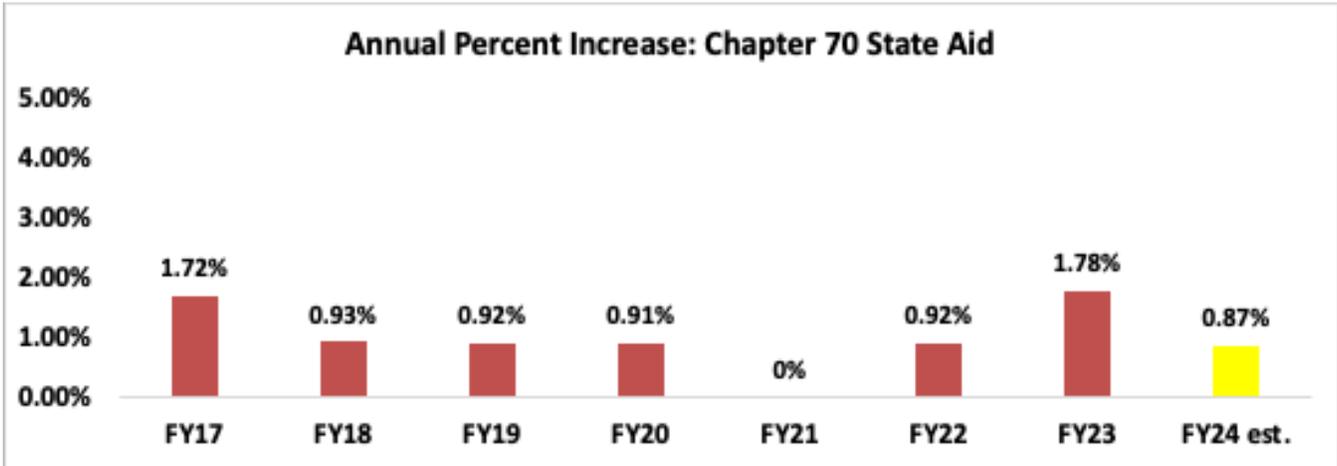
The graph below offers a close up view of Chapter 70 state aid over the last eight years. Finally, it should be noted that all Chapter 70 Aid is considered a “General Fund” receipt and, when distributed by the State of Massachusetts, it goes directly into the town’s general fund.

The amount of Chapter 70 state aid Shrewsbury will receive for FY24 is projected to be \$20,793,148 based upon the Student Opportunity Act provisions. We will have updated information when Governor Healy releases her budget in early March 2023.

Chapter 70 State Aid: Relatively Flat--Going Up only 7% in Eight Years



Again, because of the recently passed Student Opportunity Act parameters Shrewsbury can expect annual increase of approximately \$180,000 per year from FY22 to FY28 which provides \$30 per student per year in new funding.

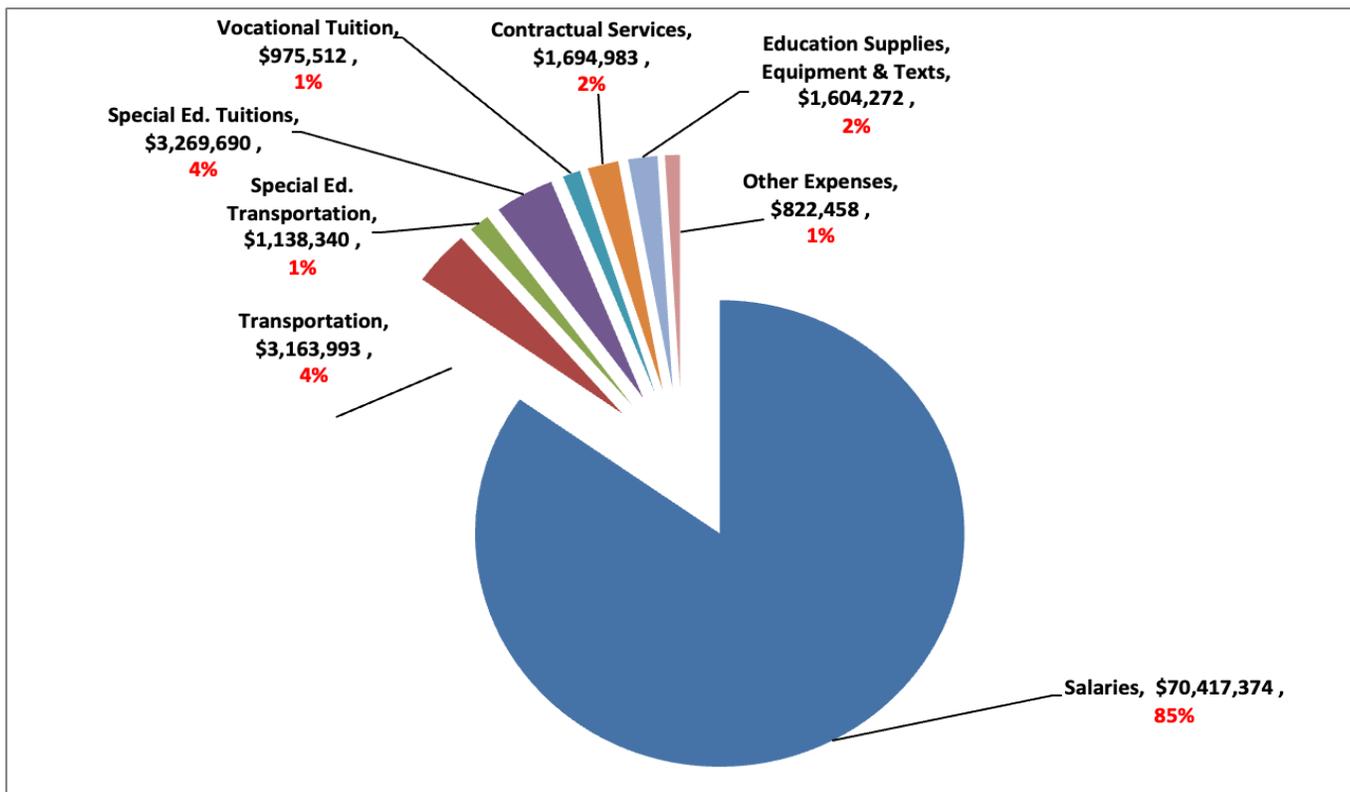


For more information on Massachusetts public school finance and the Chapter 70 Program click [here](#).

The Operating Budget-Town Appropriation

As noted earlier, the initial operating budget recommendation totals \$83,086,622. The operating budget submitted for approval at the Annual Town Meeting must receive the approval of the School Committee and a recommendation by the Town Finance Committee. Of course, the School Committee will continue its long tradition of working with the Finance Committee and Board of Selectmen to try to reach consensus on a final recommendation for an overall budget. Similarly, the superintendent will coordinate efforts and information with the town manager to this same end.

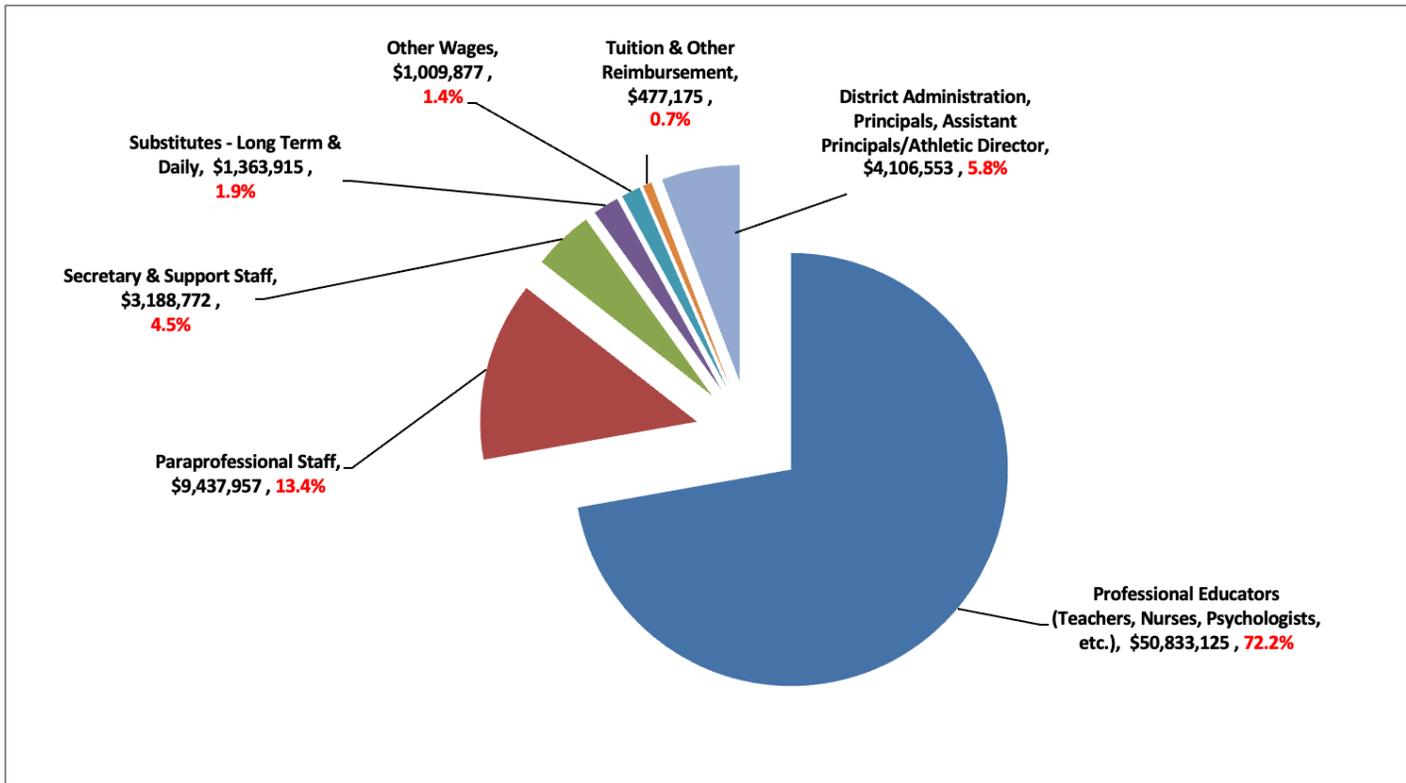
The following pie chart shows the allocation of the \$83.1M FY24 budget recommendation by major category of expense.



Public school systems are staff-intensive organizations and it is no surprise that 85% of the total is allocated towards staff salaries and wages. Two important factors to consider relative to this budget are that all employee insurance costs are budgeted and managed by the Town Treasurer’s Office. In addition, with respect to pension costs, teachers and administrators are required to pay a portion of their salary [7-11% depending on year entering service] to the Massachusetts Teachers’ Retirement System and so there are no contributions from the town budget. Other school employees may be pension-eligible based on hours worked per year and, if so, also pay a portion of their salary [9-10% depending on earnings] to the Town of Shrewsbury Retirement System. The employer [town] contribution to the Town of Shrewsbury Retirement System is budgeted each year contingent upon the funding schedule in the valuation report and the recommendation from the Retirement Board, and is subject to available resources.

A further breakdown of the \$70.4M Salaries Category by major employee group category can be viewed in the following pie chart.

FY24 Personnel Costs Budget



Town Appropriated Operating Budget

The following page provides a finer level of detail of the district operating budget recommendation. The display is a summary presented by major categories of expense for ease of understanding. A “line-item” budget to show the finest level of detail can be found after the budget summary.

School Committee Recap Sheet	Description	FY22 Actual	FY23 Budget	FY24 Proposed	FY23 v. FY24 Change	% Change FY23 to FY24	Notes
A1	Administrative Central Office, Principals & Unit B	\$ 3,681,637	\$ 3,967,121	\$ 4,106,553	\$ 199,432	3.5%	Unit B is 3% + indiv. work contracts
A2	Unit A (Teachers & Nurses)	\$ 45,339,256	\$ 48,679,635	\$ 50,833,125	\$ 2,153,490	4.4%	Unit A is 2.25% + steps
A3	Aides/ABA/Paraprofessionals	\$ 7,249,376	\$ 8,159,929	\$ 9,437,957	\$ 1,278,028	15.7%	Unit D is 2.5% to 2.75% + steps
A4	Secretaries, Technology & Other Non-Represented	\$ 2,816,968	\$ 3,037,213	\$ 3,188,772	\$ 151,559	5.0%	COLA and steps increases
A5	Substitutes - Daily, Long Term & Sub Nurses	\$ 1,199,102	\$ 919,500	\$ 1,363,915	\$ 444,415	48.3%	Increase trend in FY23
A6	Other Wages (See Note 1)	\$ 869,347	\$ 1,037,496	\$ 1,009,877	\$ (27,619)	-2.7%	Net decrease in some wage forecasts
A7	Employee Benefits	\$ 381,136	\$ 454,000	\$ 477,175	\$ 23,175	5.1%	Increase sick leave sell back and 403B payments
B1	Regular Education & Voke Transportation	\$ 3,062,860	\$ 3,100,904	\$ 3,163,993	\$ 63,089	2.0%	New contract
B2	Special Education Transportation	\$ 1,159,782	\$ 1,092,216	\$ 1,138,340	\$ 46,124	4.2%	New contract
C1	Net Special Education Tuitions	\$ 3,041,064	\$ 3,538,248	\$ 3,269,690	\$ (268,558)	-7.6%	Increased use of Circuit Breaker offset
C2	Vocational Tuitions	\$ 1,709,858	\$ 1,474,526	\$ 975,512	\$ (499,014)	-33.8%	Decreased enrollment
D1	Administrative Contracted Services	\$ 726,510	\$ 625,768	\$ 728,072	\$ 102,304	16.3%	Increase in data processing apps., advertising, iPad & laptop repairs
D2	Educational Contracted Services	\$ 623,741	\$ 706,692	\$ 790,192	\$ 83,500	11.8%	Increase in contracts for Equity Audit, translations, athletic facility rentals, Mindfulness
D3	Textbooks/Curriculum Materials	\$ 526,137	\$ 246,596	\$ 257,076	\$ 10,480	4.2%	Most line items increased by 4.25% for inflation
D4	Professional Development	\$ 180,151	\$ 168,820	\$ 176,719	\$ 7,899	4.7%	Most line items increased by 4.25% for inflation
D5	Educational Supplies & Materials	\$ 675,523	\$ 623,608	\$ 655,196	\$ 31,588	5.1%	Most line items increased by 4.25% for inflation
D6	Other Miscellaneous (i.e. Off. Supp., Ref. Mat.)	\$ 1,227,535	\$ 755,199	\$ 777,458	\$ 22,259	2.9%	Most line items increased by 4.25% for inflation
D7	Equipment	\$ 1,221,837	\$ 684,000	\$ 692,000	\$ 8,000	1.2%	Most line items increased by 4.25% for inflation
D8	Utilities - Telephone Exp.	\$ 30,348	\$ 47,500	\$ 45,000	\$ (2,500)	-5.3%	Decreased use trend
Total Budget:		\$ 75,722,168	\$ 79,318,971	\$ 83,086,622	\$ 3,767,651	4.75%	
Maximum Cap per Override Agreement				\$ 83,086,622	\$ 3,767,651	4.75%	

Note 1: Includes Summer SPED School, stipends for clubs/activities, custodial overtime for school evening events, crossing guards.
Note 2: Net SPED tuition is cost after Special Education Circuit Breaker Reimbursement funding and application.

ORG	OBJ	PROJ	CHAR.	CODE	ACCOUNT DESCRIPTION	FY22 Actual	FY23 Budget	Recommended Budget	Difference FY23 to FY24
10230199	999999			AI	Control Account	\$ 32,976	\$ 207,802	\$ 156,181	\$ (51,621)
11120199	510500			AI	Superintendent Salary	\$ 230,422	\$ 206,177	\$ 238,112	\$ 31,935
1114199	510510			AI	Bus & Fin Admin Salary	\$ 155,161	\$ 150,973	\$ 157,389	\$ 6,416
11142199	510510			AI	Human Resources Admin Salary	\$ 167,781	\$ 241,781	\$ 256,485	\$ 14,704
12122199	510510			AI	Asst Supers. Curr and Comm. Partners (1.3 FTE)	\$ 156,801	\$ 278,462	\$ 287,621	\$ 9,159
20210199	510500			AI	Dir of PupPers Salary SVW	\$ 31,328	\$ 31,328	\$ 32,660	\$ 1,331
21440099	510510			AI	Info Tech Admin Salary- BL salary	\$ 119,075	\$ 120,696	\$ 151,395	\$ 30,699
26123299	510500			AI	SPED Assist Dir Sal/Other Admin Sal	\$ 119,820	\$ 122,816	\$ 131,784	\$ 8,968
26210299	510500			AI	Dir of SPED Salary	\$ 128,825	\$ 125,313	\$ 130,638	\$ 5,326
30220199	510501	6		AI	Principal Salary Oak	\$ 155,590	\$ 141,156	\$ 135,000	\$ (6,156)
30220199	510510	6		AI	Asst Principal Salary Oak [2 FTE]	\$ 250,892	\$ 257,164	\$ 257,894	\$ 730
35220199	510501	10		AI	Principal Salary Sherwood	\$ 138,998	\$ 135,590	\$ 141,728	\$ 6,138
35220199	510510	10		AI	Asst Principal Salary Sherwood [2 FTE]	\$ 248,453	\$ 257,164	\$ 266,172	\$ 9,008
40220199	510501	7		AI	Principal Salary SHS	\$ 161,317	\$ 157,779	\$ 164,484	\$ 6,705
40220199	510510	7		AI	Asst Principal Salary SHS [4 FTE]	\$ 495,490	\$ 511,122	\$ 533,414	\$ 22,292
51351099	510510			AI	Athletic Director Salary	\$ 123,091	\$ 126,168	\$ 134,880	\$ 8,712
60220199	510501	1		AI	Principal Salary Beal	\$ 135,961	\$ 129,918	\$ 136,699	\$ 6,781
60220199	510510	1		AI	Asst Principal Beal	\$ 113,639	\$ 118,356	\$ 124,808	\$ 6,452
62220199	510501	2		AI	Principal Salary Coolidge	\$ 128,876	\$ 128,073	\$ 133,516	\$ 5,443
64220199	510501	3		AI	Principal Salary Paton	\$ 106,716	\$ 130,000	\$ 127,500	\$ (2,500)
68220199	510501	4		AI	Principal Salary Spring	\$ 134,664	\$ 131,603	\$ 137,916	\$ 6,313
69220199	510501			AI	Principal Salary Floral	\$ 134,658	\$ 131,598	\$ 137,191	\$ 5,593
69220199	510510	5		AI	Asst Principal Salary Floral	\$ 120,616	\$ 126,082	\$ 133,086	\$ 7,004
70210191	510501			AI	Principal Salary Parker Rd	\$ 90,487	\$ -	\$ -	\$ -
AI Sub-Total Imministrative Central Office, Principals & Unit						\$ 3,681,637	\$ 3,967,121	\$ 4,106,553	\$ 139,432
10230199	999999			A2	Control Account	\$ -	\$ 435,756	\$ 169,000	\$ (266,756)
20320199	510500	1		A2	Nurse Salary BS	\$ 110,214	\$ 134,999	\$ 131,025	\$ (3,974)
20320199	510500	2		A2	Nurse Salary CS	\$ 87,934	\$ 90,507	\$ 92,610	\$ 2,103
20320199	510500	3		A2	Nurse Salary PS	\$ 87,934	\$ 90,507	\$ 92,610	\$ 2,103
20320199	510500	4		A2	Nurse Salary SS	\$ 87,934	\$ 90,132	\$ 92,610	\$ 2,478
20320199	510500	5		A2	Nurse Salary FS	\$ 111,873	\$ 114,533	\$ 125,748	\$ 11,215
20320199	510500	6		A2	Nurse Salary OMS	\$ 228,415	\$ 133,752	\$ 176,693	\$ 42,941
20320199	510500	7		A2	Nurse Salary HS	\$ 217,778	\$ 309,876	\$ 248,586	\$ (61,290)
20320199	510500	8		A2	Nurse Salary PRD	\$ 47,421	\$ 34,536	\$ 92,610	\$ 58,074
20320199	510500	10		A2	Nurse Salary SMS	\$ 99,299	\$ 126,185	\$ 135,153	\$ 8,968
20320199	510500			A2	Nurse Salary	\$ -	\$ 177,215	\$ 175,834	\$ (1,381)
21230199	510500	1		A2	Teacher Salary Phys Ed BS	\$ 96,161	\$ 98,940	\$ 101,274	\$ 2,334
21230199	510500	2		A2	Teacher Salary Phys Ed CS	\$ 93,207	\$ 95,912	\$ 98,163	\$ 2,251
21230199	510500	3		A2	Teacher Salary Phys Ed PS	\$ 65,245	\$ 96,537	\$ 68,714	\$ (27,823)
21230199	510500	4		A2	Teacher Salary Phys Ed SS	\$ 45,424	\$ 48,350	\$ 51,521	\$ 3,171
21230199	510500	5		A2	Teacher Salary Phys Ed FS	\$ 128,627	\$ 104,182	\$ 135,467	\$ 31,285
21230199	510500	6		A2	Teacher Salary Phys Ed OMS	\$ 189,368	\$ 195,852	\$ 199,437	\$ 3,585

ORG		OBJ	PROJ	CHAR.	ACCOUNT DESCRIPTION	FY22	FY23	FY24	Difference FY23
						Actual	Budget	Recommended	to FY24
							Budget	Budget	
21230199	510500	7	A2		Teacher Salary Phys Ed HS	468,184	552,952	575,420	\$ 22,468
21230199	510500	10	A2		Teacher Salary Phy Ed SMS	262,788	337,489	291,563	\$ (45,926)
22213099	510500		A2		ETS DIR InsTech Salary SW	71,996	78,323	85,795	\$ 7,472
22213099	510500		A2		Instructional Technology Dir Salary	115,746	115,698	118,878	\$ 3,180
23210199	510500		A2		Dir Performing Arts Sal	82,677	84,743	88,805	\$ 4,062
23230199	510500	1	A2		Teacher Salary Music BS	89,385	174,416	127,740	\$ (46,676)
23230199	510500	2	A2		Teacher Salary Music CS	56,310	-	65,230	\$ 65,230
23230199	510500	3	A2		Teacher Salary Music PS	52,574	67,543	72,461	\$ 4,918
23230199	510500	4	A2		Teacher Salary Music SS	44,931	67,696	51,662	\$ (16,034)
23230199	510500	5	A2		Teacher Salary Music FS	125,382	99,315	93,659	\$ (5,656)
23230199	510500	6	A2		Teacher Salary Music OMS	180,351	235,257	318,598	\$ 83,341
23230199	510500	7	A2		Teacher Salary Music HS	285,273	303,054	217,270	\$ (85,784)
23230199	510500	10	A2		Teacher Salary Music SMS	145,003	170,256	268,427	\$ 98,171
24210199	510500		A2		Dir of Art Salary SW	74,020	75,870	77,956	\$ 2,086
24230199	510500	1	A2		Teacher Salary Art BS	109,664	153,768	173,061	\$ 19,293
24230199	510500	2	A2		Teacher Salary Art CS	57,655	62,445	67,407	\$ 4,962
24230199	510500	3	A2		Teacher Salary Art PS	40,015	42,015	50,309	\$ 8,294
24230199	510500	4	A2		Teacher Salary Art SS	40,587	43,392	39,623	\$ (3,769)
24230199	510500	5	A2		Teacher Salary Art FS	126,811	97,132	104,781	\$ 7,649
24230199	510500	6	A2		Teacher Salary Art OMS	75,452	82,454	89,435	\$ 6,981
24230199	510500	7	A2		Teacher Salary Art HS	430,818	447,669	425,370	\$ (22,299)
24230199	510500	10	A2		Teacher Salary Art SMS	174,942	184,806	194,216	\$ 9,410
26123299	510500		A2		SPED Assist Dir Sal/Other Admin Sal	220,189	228,673	330,117	\$ 101,444
26230299	510500	1	A2		Teacher Salary SPED BS	816,097	844,779	846,878	\$ 2,099
26230299	510500	2	A2		Teacher Salary SPED CS	340,196	302,895	401,205	\$ 98,310
26230299	510500	3	A2		Teacher Salary SPED PS	404,235	539,221	510,424	\$ (28,797)
26230299	510500	4	A2		Teacher Salary SPED SS	299,504	365,881	383,116	\$ 17,235
26230299	510500	5	A2		Teacher Salary SPED FS	698,436	751,589	766,811	\$ 15,222
26230299	510500	6	A2		Teacher Salary SPED OMS	1,033,308	1,140,646	1,204,800	\$ 64,154
26230299	510500	7	A2		Teacher Salary SPED HS	804,870	850,439	909,249	\$ 58,810
26230299	510500	8	A2		Teacher Salary SPED PKR	211,855	230,877	243,490	\$ 12,613
26230299	510500	10	A2		Teacher Salary SPED SMS	1,296,097	1,318,715	1,381,714	\$ 62,999
26232299	510500	1	A2		SPED Med/Thera Prof Sal BS	299,383	430,693	469,865	\$ 39,172
26232299	510500	2	A2		SPED Med/Thera Prof Sal CS	124,601	239,895	209,757	\$ (30,138)
26232299	510500	3	A2		SPED Med/Thera Prof Sal PS	137,785	182,020	132,777	\$ (49,243)
26232299	510500	4	A2		SPED Med/Thera Prof Sal SS	174,256	187,847	192,318	\$ 4,471
26232299	510500	5	A2		SPED Med/Thera Prof Sal FS	241,323	188,808	251,714	\$ 62,906
26232299	510500	6	A2		SPED Med/Thera Prof Sal OMS	162,065	157,116	272,638	\$ 115,522
26232299	510500	7	A2		SPED Med/Thera Prof Sal SHS	40,159	74,191	65,716	\$ (8,475)
26232299	510500	8	A2		SPED Med/Thera Prof Sal Pkr	319,963	352,147	359,265	\$ 7,118
26232299	510500	10	A2		SPED Med/Thera Prof Sal SMS	236,706	245,932	295,956	\$ 50,024
26232299	510500		A2		SPED Med/Thera Prof Sal SPED	293,940	306,133	214,511	\$ (91,622)

CHAR.			ACCOUNT DESCRIPTION			FY22	FY23	FY24	Difference
ORG	OBJ	PROJ	CODE	DESCRIPTION	Actual	Budget	Recommended	to	
							Budget	FY24	
26280299	510500	1	A2	Psychologist Sal SPED BS	\$ 155,817	\$ 166,524	\$ 175,349	\$ 8,825	
26280299	510500	2	A2	Psychologist Sal SPED CS	\$ 66,304	\$ 76,748	\$ 83,104	\$ 6,356	
26280299	510500	3	A2	Psychologist Sal SPED PS	\$ 100,665	\$ 103,182	\$ 106,018	\$ 2,836	
26280299	510500	4	A2	Psychologist Sal SPED SS	\$ 84,092	\$ 90,524	\$ 99,142	\$ 8,618	
26280299	510500	5	A2	Psychologist Sal SPED FS	\$ 202,505	\$ 207,568	\$ 213,274	\$ 5,706	
26280299	510500	6	A2	Psychologist Sal SPED OMS	\$ 103,015	\$ 106,340	\$ 108,493	\$ 2,153	
26280299	510500	7	A2	Psychologist Sal SPED HS	\$ 170,979	\$ 178,007	\$ 187,149	\$ 9,142	
26280299	510500		A2	Psychologist Sal SPED PRP	\$ 89,582	\$ 91,864	\$ 94,389	\$ 2,525	
26280299	510500	10	A2	Psychologist Sal SPED SMS	\$ 105,959	\$ 108,608	\$ 111,591	\$ 2,983	
27210199	510500		A2	Teacher Salary ESL	\$ 83,817	\$ 82,454	\$ 99,664	\$ 17,210	
27230199	510500	1	A2	Teacher Salary ESL BS	\$ 165,451	\$ 263,874	\$ 184,957	\$ (78,917)	
27230199	510500	2	A2	Teacher Salary ESL CS	\$ 206,030	\$ 211,555	\$ 296,450	\$ 84,895	
27230199	510500	3	A2	Teacher Salary ESL PS	\$ 54,293	\$ 74,191	\$ 120,841	\$ 46,650	
27230199	510500	4	A2	Teacher Salary ESL SS	\$ 231	\$ -	\$ 98,163	\$ 98,163	
27230199	510500	5	A2	Teacher Salary ESL FS	\$ 158,047	\$ 163,181	\$ 170,924	\$ 7,743	
27230199	510500	6	A2	Teacher Salary ESL OMS	\$ 167,096	\$ 172,845	\$ 185,129	\$ 12,284	
27230199	510500	7	A2	Teacher Salary ESL SHS	\$ 207,651	\$ 218,268	\$ 302,865	\$ 84,597	
27230199	510500	10	A2	Teacher Salary ESL SMS	\$ 134,941	\$ 98,565	\$ 209,767	\$ 111,202	
30212099	510500	6	A2	Curr/Coord Spec Salary OMS	\$ 226,611	\$ 234,403	\$ 238,660	\$ 4,257	
30230199	510500	6	A2	Teacher Salary OMS	\$ 3,324,929	\$ 3,506,606	\$ 3,669,101	\$ 162,495	
30230564	510095	6	A2	Longevity Oak	\$ 37,625	\$ -	\$ 48,250	\$ 48,250	
30250199	510500	6	A2	Media Specialist Salary OMS	\$ 96,431	\$ 98,565	\$ 104,781	\$ 6,216	
35212099	510500	10	A2	Curr/Coord Spec Salary SMS	\$ 226,611	\$ 234,403	\$ 238,660	\$ 4,257	
35230199	510500	10	A2	Teacher Salary SMS	\$ 3,363,146	\$ 3,472,457	\$ 3,589,230	\$ 116,773	
35230564	510095	10	A2	Longevity Sherwood	\$ 23,875	\$ -	\$ 30,500	\$ 30,500	
35250199	510500	10	A2	Media Specialist Salary SMS	\$ 84,092	\$ 90,524	\$ 99,142	\$ 8,618	
40230199	510505	7	A2	Tech Ed Teacher Salary HS	\$ 175,348	\$ 190,209	\$ 208,296	\$ 18,087	
40230575	510095	7	A2	Longevity High School	\$ 53,750	\$ -	\$ 77,750	\$ 77,750	
40250199	510500	7	A2	Media Specialist Salary HS	\$ 93,207	\$ 95,537	\$ 98,163	\$ 2,626	
41212299	510500	7	A2	HS SPED Dir Salary	\$ 105,071	\$ 108,813	\$ 112,799	\$ 3,986	
41230299	510500	7	A2	Teacher Salary SPED HS	\$ 358,285	\$ 436,390	\$ 387,860	\$ (48,530)	
42210199	510500	7	A2	Dir of Math Salary HS	\$ 72,158	\$ 74,652	\$ 75,995	\$ 1,343	
42230199	510500	7	A2	Teacher Salary Math HS	\$ 1,548,850	\$ 1,625,876	\$ 1,654,832	\$ 28,956	
43210199	510500	7	A2	Dir of Science Salary HS	\$ 73,568	\$ 75,632	\$ 77,480	\$ 1,848	
43230199	510500	7	A2	Teacher Salary Science HS	\$ 1,462,195	\$ 1,506,192	\$ 1,713,194	\$ 207,002	
45210199	510500		A2	Dir of Health Salary SW	\$ 114,153	\$ 117,816	\$ 122,034	\$ 4,218	
45230199	510500	6	A2	Teacher Salary Health OMS	\$ 169,567	\$ 176,918	\$ 184,245	\$ 7,327	
45230199	510500	7	A2	Teacher Salary Health HS	\$ 275,915	\$ 287,912	\$ 306,421	\$ 18,509	
45230199	510500	10	A2	Teacher Salary Health SMS	\$ 176,200	\$ 186,011	\$ 190,738	\$ 4,727	
46210199	510500	7	A2	Dir of Social Sci Salary HS	\$ 73,568	\$ 75,857	\$ 77,480	\$ 1,623	
46230199	510500	7	A2	Teacher Salary Social Sci HS	\$ 1,503,616	\$ 1,473,109	\$ 1,539,385	\$ 66,276	
47210199	510500	7	A2	Dir of English Salary HS	\$ 71,453	\$ 73,239	\$ 75,253	\$ 2,014	

ORG	OBJ	PROJ	CHAR.	CODE	ACCOUNT DESCRIPTION	FY22 Actual	FY23 Budget	Recommended Budget	Difference FY23 to FY24
47230199	510500	7	A2	A2	Teacher Salary English HS	\$ 1,468,301	\$ 1,444,765	\$ 1,535,345	\$ 90,580
48210199	510500		A2	A2	Dir of Guidance SW	\$ 71,453	\$ 73,239	\$ 75,253	\$ 2,014
48270199	510500	7	A2	A2	Guidance Salary HS	\$ 704,732	\$ 738,216	\$ 777,495	\$ 39,279
48271199	510500	1	A2	A2	Adjust Counselor Beal	\$ 75,452	\$ 82,454	\$ 89,435	\$ 6,981
48271199	510500	2	A2	A2	Adjust Counselor Coolidge	\$ 65,662	\$ 70,057	\$ 77,945	\$ 7,888
48271199	510500	3	A2	A2	Adjust Counselor Paton	\$ 83,997	\$ 105,590	\$ 108,493	\$ 2,903
48271199	510500	4	A2	A2	Adjust Counselor Spring	\$ 59,171	\$ 74,191	\$ 98,163	\$ 23,972
48271199	510500	5	A2	A2	Adjust Counselor Floral	\$ 88,480	\$ 95,537	\$ 98,163	\$ 2,626
48271199	510500	8	A2	A2	Adjust Counselor Parker	\$ -	\$ 70,000	\$ -	\$ (70,000)
48271199	510500	6	A2	A2	Adjust Counselor Oak	\$ 304,319	\$ 387,146	\$ 433,972	\$ 46,826
48271199	510500	7	A2	A2	Adjust Counselor SHS	\$ 200,155	\$ 345,159	\$ 379,688	\$ 34,529
48271199	510500	10	A2	A2	Adjust Counselor SHERWOOD	\$ 307,117	\$ 299,838	\$ 411,704	\$ 111,866
56230199	510500	7	A2	A2	FCS Teacher Salary HS	\$ 255,702	\$ 268,374	\$ 278,204	\$ 9,830
58210199	510500		A2	A2	Dir of WLang Salary SW	\$ 85,654	\$ 87,116	\$ 91,977	\$ 4,861
58230199	510500	6	A2	A2	Teacher Salary WLang OMS	\$ 665,798	\$ 659,614	\$ 685,938	\$ 26,324
58230199	510500	7	A2	A2	Teacher Salary WLang HS	\$ 1,253,868	\$ 1,273,040	\$ 1,275,394	\$ 2,354
59230199	510500	7	A2	A2	Teacher Salary TechEd HS	\$ 96,161	\$ 98,565	\$ 101,274	\$ 2,709
59230199	510500		A2	A2	Teacher Salary TechEd	\$ 103,015	\$ 170,590	\$ 108,493	\$ (62,097)
60230199	510500	1	A2	A2	Teacher Salary BS	\$ 2,248,247	\$ 2,668,060	\$ 2,927,984	\$ 259,924
60230513	510095	1	A2	A2	Longevity Beal	\$ 16,975	\$ -	\$ 24,875	\$ 24,875
60235299	510500	1	A2	A2	Instr Coach Salary BS	\$ 106,374	\$ 108,636	\$ 108,493	\$ (143)
60250199	510500	1	A2	A2	Media Dir ELEM .2 Salary BS	\$ 18,287	\$ 19,713	\$ 20,255	\$ 542
62230199	510500	2	A2	A2	Teacher Salary CS	\$ 1,232,736	\$ 1,296,128	\$ 1,336,001	\$ 39,873
62230523	510095	2	A2	A2	Longevity Coolidge	\$ 14,125	\$ -	\$ 18,250	\$ 18,250
62235299	510500	2	A2	A2	Instr Coach Salary CS	\$ 93,421	\$ 100,708	\$ 101,274	\$ 566
62250199	510500	2	A2	A2	Media Dir ELEM .2 Salary CS	\$ 18,287	\$ 19,713	\$ 20,255	\$ 542
64230199	510500	3	A2	A2	Teacher Salary PS	\$ 1,401,203	\$ 1,520,323	\$ 1,482,844	\$ (37,479)
64230533	510095	3	A2	A2	Longevity Paton	\$ 12,250	\$ -	\$ 19,000	\$ 19,000
64235299	510500	3	A2	A2	Instr Coach Sal Paton	\$ 101,653	\$ 104,194	\$ 104,781	\$ 587
64250199	510500	3	A2	A2	Media Dir ELEM .2 Salary PS	\$ 18,287	\$ 19,713	\$ 20,255	\$ 542
68230199	510500	4	A2	A2	Teacher Salary SS	\$ 1,441,884	\$ 1,468,423	\$ 1,386,187	\$ (82,236)
68230543	510095	4	A2	A2	Longevity Spring	\$ 13,350	\$ -	\$ 16,350	\$ 16,350
68235299	510500	4	A2	A2	Instr Coach Salary Spring	\$ 105,255	\$ 108,636	\$ 108,493	\$ (143)
68250199	510500	4	A2	A2	Media Dir ELEM .2 Salary SS	\$ 18,287	\$ 19,713	\$ 20,255	\$ 542
69230199	510500	5	A2	A2	Teacher Salary FS	\$ 2,740,429	\$ 2,649,074	\$ 2,607,820	\$ (41,254)
69230553	510095	5	A2	A2	Longevity Floral	\$ 36,775	\$ -	\$ 35,350	\$ 35,350
69235299	510500	5	A2	A2	Instr Coach Salary Floral	\$ 199,904	\$ 205,277	\$ 206,055	\$ 778
69250199	510500	5	A2	A2	Media Dir ELEM .2 Salary FS	\$ 18,287	\$ 19,713	\$ 20,255	\$ 542
70230199	510500	8	A2	A2	Teacher Salary - Preschool	\$ 548,758	\$ 551,504	\$ 502,854	\$ (48,650)
70230591	510095	8	A2	A2	Longevity Parker	\$ 11,125	\$ -	\$ 15,250	\$ 15,250
70235299	510500	8	A2	A2	Instr Coach Salary PRP	\$ 105,255	\$ 108,636	\$ 108,493	\$ (143)
A2 Sub-Total						\$ 45,339,256	\$ 48,679,635	\$ 50,833,125	\$ 2,153,490

ORG	OBJ	PROJ	CHAR.	CODE	ACCOUNT DESCRIPTION	FY22 Actual	FY23 Budget	Recommended Budget	Difference FY23 to FY24
10230199	999999	A3			Control Account	\$ -	\$ 180,000	\$ -	\$ (180,000)
26230299	510800	A3			Ins Aide Salary SPED BS	\$ 889,438	\$ 907,551	\$ 1,225,276	\$ 317,725
26230299	510800	A3			Ins Aide Salary SPED CS	\$ 364,274	\$ 428,357	\$ 534,897	\$ 106,540
26230299	510800	A3			Ins Aide Salary SPED PS	\$ 410,643	\$ 451,081	\$ 365,965	\$ (85,116)
26230299	510800	A3			Ins Aide Salary SPED SS	\$ 299,083	\$ 342,374	\$ 322,312	\$ (20,062)
26230299	510800	A3			Ins Aide Salary SPED FS	\$ 705,107	\$ 783,694	\$ 774,106	\$ (9,588)
26230299	510800	A3			Ins Aide Salary SPED OMS	\$ 797,040	\$ 864,457	\$ 868,878	\$ 4,421
26230299	510800	A3			Ins Aide Salary SPED HS	\$ 815,324	\$ 962,695	\$ 1,139,610	\$ 176,915
26230299	510800	A3			Aides/Tutors Salaries	\$ 638,850	\$ 655,007	\$ 920,625	\$ 265,618
26230299	510800	A3			Ins Aide Salary SPED SMS	\$ 886,052	\$ 998,597	\$ 1,606,408	\$ 607,811
27230199	510800	A3			Ins Aide Salary SPED	\$ 10,642	\$ -	\$ -	\$ -
30230199	510800	A3			Aides/Tutors Salaries	\$ 19,848	\$ 19,487	\$ 20,073	\$ 586
35250199	510800	A3			Aide & Tutor Salary OMS	\$ -	\$ -	\$ 25,561	\$ 25,561
40230199	510800	A3			Librarian/Tutor Aide Salary SMS	\$ 4,460	\$ 5,256	\$ 5,112	\$ (144)
40250199	510800	A3			Ins Aide Salary HS	\$ 6,310	\$ -	\$ -	\$ -
58230199	510800	A3			Media Aide HS	\$ -	\$ -	\$ 36,000	\$ 36,000
60230192	510800	A3			Aides/Tutors Salaries Lab tech NonRep	\$ -	\$ 29,981	\$ 35,999	\$ 6,018
60230192	510800	A3			Ins Aide Salary BS	\$ 286,062	\$ 290,037	\$ 344,944	\$ 54,907
60250199	510800	A3			Tutor Salary BS	\$ -	\$ 19,010	\$ -	\$ (19,010)
62230199	510800	A3			Media Aide Salary BS	\$ 49,137	\$ 50,277	\$ 55,642	\$ 5,365
62230199	510800	A3			Ins Aide Salary CS	\$ 147,691	\$ 177,178	\$ 205,016	\$ 27,838
62250199	510800	A3			Tutor Salary CS	\$ 38,026	\$ 19,010	\$ -	\$ (19,010)
64230199	510800	A3			Media Aide Salary CS	\$ 34,894	\$ 34,977	\$ 37,885	\$ 2,908
64230199	510800	A3			Ins Aide Salary PS	\$ 167,918	\$ 207,124	\$ 215,927	\$ 8,803
64250199	510800	A3			Tutor Salary PS	\$ 19,013	\$ 19,010	\$ -	\$ (19,010)
68230199	510800	A3			Media Aide Salary PS	\$ 29,499	\$ 31,343	\$ 35,514	\$ 4,171
68230199	510800	A3			Ins Aide Salary SS	\$ 140,549	\$ 146,392	\$ 190,395	\$ 44,003
68250199	510800	A3			Tutor Salary SS	\$ 17,453	\$ -	\$ -	\$ -
69230199	510800	A3			Media Aide Salary SS	\$ 35,130	\$ 34,977	\$ 37,885	\$ 2,908
69230199	510800	A3			Ins Aide Salary FS	\$ 281,909	\$ 327,179	\$ 349,822	\$ 22,643
69250199	510800	A3			Tutor Salary FS	\$ 34,674	\$ 36,069	\$ -	\$ (36,069)
70230191	510800	A3			Media Aide Salary FS	\$ 53,992	\$ 54,964	\$ 59,533	\$ 4,569
70230199	510800	A3			Ins Aide Salary PRP	\$ 45,813	\$ 61,032	\$ -	\$ (61,032)
					Aides/Tutors Salaries	\$ 20,547	\$ 22,813	\$ 24,572	\$ 1,759
A3 Sub-Total						\$ 7,249,376	\$ 8,159,929	\$ 9,437,957	\$ 1,278,028
10140199	510600	A4			System Wide Courier	\$ 29,785	\$ 28,502	\$ 38,254	\$ 9,752
10230199	999999	A4			Control Account	\$ -	\$ 57,570	\$ 7,500	\$ (50,070)
10310199	510600	A4			Census Taker/Registrar	\$ 51,791	\$ 58,383	\$ 61,496	\$ 3,113
11120199	510520	A4			Admin Support	\$ 70,438	\$ 72,199	\$ 76,002	\$ 3,803
11140199	510520	A4			Bus & Fin Admin Salary	\$ -	\$ -	\$ 34,123	\$ 34,123
11141199	510520	A4			Bus & Fin Admin Support Salary	\$ 94,159	\$ 95,903	\$ 70,049	\$ (25,854)
11141199	510600	A4			Bus & Fin Clerical Salaries	\$ 222,504	\$ 222,322	\$ 264,491	\$ 42,169

ORG	OBJ	PROJ	CHAR.	CODE	ACCOUNT DESCRIPTION	FY22 Actual	FY23 Budget	Recommended Budget	Difference FY23 to FY24
11142199	510520		A4		Human Resources Admin Support	\$ 92,791	\$ 58,383	\$ 61,496	\$ 3,113
12122199	510600		A4		Asst Superint Admin Spt Salaries	\$ 66,368	\$ 58,383	\$ 61,496	\$ 3,113
20320199	510600		A4		PupPers Clerical Salary	\$ 41,880	\$ 42,927	\$ 40,092	\$ (2,835)
22290199	510600	7	A4		ETS Video Tech Salary	\$ 91,837	\$ 185,176	\$ 172,344	\$ (12,832)
22440199	510600		A4		Other IT Salaries	\$ 837,583	\$ 946,821	\$ 1,084,229	\$ 137,408
26210199	510600		A4		Clerical Salaries	\$ 168,670	\$ 192,776	\$ 203,003	\$ 10,227
30220199	510600	6	A4		Secretary Salary OMS	\$ 112,771	\$ 99,016	\$ 104,236	\$ 5,220
35220199	510600	10	A4		Secretary Salary SMS	\$ 98,678	\$ 100,554	\$ 105,881	\$ 5,327
40220199	510600	7	A4		Secretary Salary HS	\$ 251,190	\$ 257,943	\$ 274,480	\$ 16,537
41210299	510600	7	A4		SHS SPED Secretary	\$ 33,446	\$ 33,962	\$ 37,132	\$ 3,170
48210199	510600	7	A4		Guidance Secretary HS	\$ 157,403	\$ 132,335	\$ 75,724	\$ (56,611)
51351099	510600	7	A4		Athletic Trainer Salary	\$ 64,542	\$ 66,156	\$ 69,640	\$ 3,484
60220199	510600	1	A4		Secretary Salary BS	\$ 92,013	\$ 89,790	\$ 96,535	\$ 6,745
62220199	510600	2	A4		Secretary Salary CS	\$ 53,016	\$ 45,965	\$ 48,368	\$ 2,403
64220199	510600	3	A4		Secretary Salary PS	\$ 47,026	\$ 48,037	\$ 50,550	\$ 2,513
68220199	510600	4	A4		Secretary Salary SS	\$ 46,884	\$ 48,037	\$ 50,550	\$ 2,513
69220199	510600	5	A4		Secretary Salary FS	\$ 92,192	\$ 96,073	\$ 101,101	\$ 5,028
A4 Sub-Secretaries, Technology & Other Non-Represented						\$ 2,816,968	\$ 3,037,213	\$ 3,188,772	\$ 151,559
10230199	510700	1	A5		Subs Salary Daily BS	\$ 51,380	\$ 24,353	\$ 49,437	\$ 25,084
10230199	510700	2	A5		Subs Salary Daily CS	\$ 56,326	\$ 42,350	\$ 85,971	\$ 43,621
10230199	510700	3	A5		Subs Salary Daily PS	\$ 39,814	\$ 25,403	\$ 51,568	\$ 26,165
10230199	510700	4	A5		Subs Salary Daily SS	\$ 32,448	\$ 22,260	\$ 45,188	\$ 22,928
10230199	510700	5	A5		Subs Salary Daily FS	\$ 86,544	\$ 38,914	\$ 78,995	\$ 40,081
10230199	510700	6	A5		Subs Salary Daily OMS	\$ 61,948	\$ 50,828	\$ 103,181	\$ 52,353
10230199	510700	7	A5		Subs Salary Daily HS	\$ 93,049	\$ 75,669	\$ 153,608	\$ 77,939
10230199	510700	8	A5		Sub Salaries Daily PRD	\$ 16,765	\$ 18,387	\$ 37,326	\$ 18,939
10230199	510700	10	A5		Subs Salary Daily SMS	\$ 82,681	\$ 64,838	\$ 131,621	\$ 66,783
10230199	510705	1	A5		Long Term Subs Salary BS	\$ 13,304	\$ 41,366	\$ 47,277	\$ 5,911
10230199	510705	2	A5		Long Term Subs Salary CS	\$ 69,935	\$ 56,673	\$ 64,772	\$ 8,099
10230199	510705	3	A5		Long Term Subs Salary PS	\$ 107,914	\$ 38,764	\$ 44,303	\$ 5,539
10230199	510705	4	A5		Long Term Subs Salary SS	\$ -	\$ 13,527	\$ 15,460	\$ 1,933
10230199	510705	5	A5		Long Term Subs Salary FS	\$ 64,243	\$ 60,884	\$ 69,584	\$ 8,700
10230199	510705	6	A5		Long Term Subs Salary OMS	\$ 80,380	\$ 88,909	\$ 101,614	\$ 12,705
10230199	510705	7	A5		Long Term Subs Salary HS	\$ 200,820	\$ 111,508	\$ 127,442	\$ 15,934
10230199	510705	8	A5		Long Term Sub Salary PRD	\$ 16,380	\$ 18,584	\$ 21,240	\$ 2,656
10230199	510705	10	A5		Long Term Subs Salary SMS	\$ 86,120	\$ 94,784	\$ 108,329	\$ 13,545
20320199	510700	1	A5		Nurse Subs Salary BS	\$ 7,631	\$ 3,500	\$ 3,000	\$ (500)
20320199	510700	2	A5		Nurse Subs Salary CS	\$ 297	\$ 3,500	\$ 3,000	\$ (500)
20320199	510700	3	A5		Nurse Subs Salary PS	\$ 687	\$ 3,500	\$ 3,000	\$ (500)
20320199	510700	4	A5		Nurse Subs Salary SS	\$ 2,434	\$ 3,500	\$ 3,000	\$ (500)
20320199	510700	5	A5		Nurse Subs Salary FS	\$ 19,977	\$ 3,500	\$ 3,000	\$ (500)
20320199	510700	6	A5		Nurse Subs Salary OMS	\$ 1,827	\$ 3,500	\$ 3,000	\$ (500)

ORG	OBJ	PROJ	CODE	ACCOUNT DESCRIPTION	FY22			FY23		FY24	
					Actual	Budget	Budget	Recommended Budget	Difference to FY24		
20320199	510700	7	A5	Nurse Subs Salary HS	\$ 3,710	\$ 3,500	\$ 3,000	\$ (500)			
20320199	510700	10	A5	Nurse Subs Salary SMS	\$ 1,449	\$ 3,500	\$ 3,000	\$ (500)			
20320199	510700		A5	Nurse Subs Salary	\$ 1,039	\$ 3,500	\$ 3,000	\$ (500)			
A5 Sub-Total Substitutes - Daily, Long Term & Sub Nurses					\$ 1,199,102	\$ 919,501	\$ 1,363,915	\$ 444,414			
10230199	999999		A6	Control Account	\$ -	\$ 64,507	\$ 7,500	\$ (57,007)			
10352199	510095		A6	Extra Duty Cont Salary	\$ 129,373	\$ 248,711	\$ 254,307	\$ 5,596			
10352799	510090		A6	Cust/Police OT Salary	\$ 84,038	\$ 68,500	\$ 80,000	\$ 11,500			
10550899	510502		A6	Crossing Guard Salaries	\$ 37,119	\$ 44,028	\$ 40,145	\$ (3,883)			
12235799	510140		A6	Mentoring Stipends SW	\$ 1,800	\$ 35,000	\$ 36,488	\$ 1,488			
20320199	510160		A6	Nurse Extra Duty - Summer	\$ 13,837	\$ 13,750	\$ 14,000	\$ 250			
25230299	510500		A6	Teacher Salary SPEDSum	\$ 168,343	\$ 175,000	\$ 178,938	\$ 3,938			
25230299	510800		A6	Ins Aide Salary SPEDSum	\$ 353,839	\$ 350,000	\$ 360,000	\$ 10,000			
40230199	510500	7	A6	Professional Salaries	\$ 13,000	\$ 15,000	\$ 15,000	\$ -			
48270199	510160		A6	Guidance Extra Duty - Summer	\$ 27,949	\$ 23,000	\$ 23,500	\$ 500			
51351199	510500	7	A6	Coaching Stipend Salaries	\$ 40,049	\$ -	\$ -	\$ -			
A6 Sub-Total					\$ 869,347	\$ 1,037,496	\$ 1,009,877	\$ (27,619)			
10230199	510920		A7	Employer Retirement Contributi(SL BB)	\$ 183,601	\$ 247,000	\$ 260,000	\$ 13,000			
10235199	510900		A7	Tuition Reimbursement Staff	\$ 94,767	\$ 165,000	\$ 160,000	\$ (5,000)			
10510199	570000		A7	Employer Retirement Contributi (403B)	\$ 25,000	\$ 27,000	\$ 41,650	\$ 14,650			
10520199	510395		A7	Long Term Disability Insurance	\$ 77,768	\$ 15,000	\$ 15,525	\$ 525			
A7 Sub-Total					\$ 381,136	\$ 454,000	\$ 477,175	\$ 23,175			
10330199	530310		B1	Pupil Transport RegDay	\$ 2,566,214	\$ 2,590,342	\$ 2,706,907	\$ 116,565			
10330199	530312		B1	McKenny Vento - Trans	\$ 12,713	\$ 77,250	\$ 81,885	\$ 4,635			
10330199	530313		B1	Foster Care Transportation	\$ 76,365	\$ 15,000	\$ 16,000	\$ 1,000			
10330199	530315		B1	Vocational Transportation	\$ 239,573	\$ 246,292	\$ 174,100	\$ (72,192)			
23352199	530310	7	B1	Student Activity Transport	\$ 2,759	\$ 5,500	\$ 5,500	\$ -			
40352799	530310	7	B1	StudAct Transport HS	\$ 5,926	\$ 12,020	\$ 12,741	\$ 721			
51351199	530310	7	B1	Athletic Transportation HS	\$ 159,311	\$ 154,500	\$ 166,860	\$ 12,360			
B1 Sub-Total					\$ 3,062,860	\$ 3,100,904	\$ 3,163,993	\$ 63,089			
25330299	530310		B2	Summer SPED Transportation	\$ -	\$ 81,955	\$ 88,511	\$ 6,556			
26330299	530310		B2	Pupil Transport Service	\$ 769,558	\$ 565,261	\$ 604,829	\$ 39,568			
26330299	530340		B2	Bus Monitor	\$ 390,225	\$ 445,000	\$ 445,000	\$ -			
B2 Sub-Total					\$ 1,159,782	\$ 1,092,216	\$ 1,138,340	\$ 46,124			
25930299	530220		C1	TuitNonPublic Summer	\$ 3,300	\$ 45,000	\$ 45,000	\$ -			
26920196	530240		C1	Tuition Out of State School	\$ 224,355	\$ 3,493,248	\$ 3,224,690	\$ (268,558)			
26930193	530220		C1	TuitNonPublic PreK-HS	\$ 2,279,401	\$ -	\$ -	\$ -			
26940195	530230		C1	TuitColl Admin Serv MS	\$ 534,008	\$ -	\$ -	\$ -			
C1 Sub-Total					\$ 3,041,064	\$ 3,538,248	\$ 3,269,690	\$ (268,558)			
10910199	530210		C2	Occupational Day High School	\$ 1,709,858	\$ 1,463,526	\$ 963,510	\$ (500,016)			
20910199	530220		C2	Tuition Recovery High School	\$ -	\$ 11,000	\$ 12,000	\$ 1,000			
C2 Sub-Total					\$ 1,709,858	\$ 1,474,526	\$ 975,510	\$ (499,016)			
10140199	520100		D1	Advertising	\$ 11,470	\$ 7,500	\$ 12,000	\$ 4,500			

ORG		CHAR.	PROJ	OBJ	ACCOUNT DESCRIPTION	FY22	FY23	FY24	Difference FY23 to FY24
			CODE			Actual	Budget	Recommended Budget	
10140199	520820	DI			Medicaid	\$ 22,425	\$ 15,000	\$ 15,000	\$ -
10140199	520830	DI			E-Rate Charges	\$ 5,000	\$ 5,500	\$ 5,750	\$ 250
10360899	510620	DI			School Security/Door Monitor	\$ 38,535	\$ 42,011	\$ 69,676	\$ 27,665
1041199	520095	DI			R&M - Vehicles	\$ 2,099	\$ 5,000	\$ 5,000	\$ -
10423199	520080	DI			R&M Blding.Equip ConServ SV	\$ 52,999	\$ 14,000	\$ 14,000	\$ -
10530199	520140	DI			Rental of Equipment	\$ 133,908	\$ 128,000	\$ 128,000	\$ -
10620199	530580	DI			Meeting Support	\$ 11,888	\$ 5,000	\$ 5,000	\$ -
11110199	520320	DI			Legal Services	\$ 56,681	\$ 45,000	\$ 52,000	\$ 7,000
11140199	520000	DI			Professional Services	\$ 7,277	\$ 13,000	\$ 13,000	\$ -
11140199	520120	DI			Data Processing	\$ 249,474	\$ 190,000	\$ 235,500	\$ 45,500
21423199	520080	DI			R&M Equipment Phys Ed	\$ 2,371	\$ 15,000	\$ 15,638	\$ 638
22245899	520080	DI			R&M Equipment	\$ 49,265	\$ 63,981	\$ 75,520	\$ 11,539
23423199	520080	DI			R&M Equipment Music	\$ 1,273	\$ -	\$ -	\$ -
24423199	520080	DI			R&M Equipment Art	\$ 1,236	\$ -	\$ -	\$ -
26210299	520320	DI			SPED Legal Fees	\$ 17,180	\$ 41,000	\$ 45,000	\$ 4,000
26400199	520080	DI			R&M Equipment	\$ 6,647	\$ 4,000	\$ 4,000	\$ -
26940299	520330	DI			Administrative Services	\$ 15,000	\$ 15,000	\$ 15,500	\$ 500
27210199	520354	DI			Translations ELL Interpreting	\$ 3,490	\$ -	\$ -	\$ -
35422199	540030	DI	10		R&M Buildings Supp SMS	\$ 862	\$ -	\$ -	\$ -
40422199	520090	DI	7		R&M Buildings ConServ HS	\$ 1,635	\$ -	\$ -	\$ -
43423199	520080	DI	7		R&M Equipment Science HS	\$ 4,873	\$ -	\$ -	\$ -
51351199	520080	DI			R&M Equipment Athletics	\$ 30,268	\$ 16,776	\$ 17,489	\$ 713
56423199	520080	DI			R&M Equipment FCS	\$ 322	\$ -	\$ -	\$ -
60423199	520080	DI	1		R&M Equipment ConServ BS	\$ 175	\$ -	\$ -	\$ -
64423199	520080	DI	3		R&M Equipment ConServ PS	\$ 105	\$ -	\$ -	\$ -
68422199	520090	DI	4		R&M Buildings ConServ SS	\$ 54	\$ -	\$ -	\$ -
DI Sub-Total						\$ 726,510	\$ 625,768	\$ 728,072	\$ 102,304
10235199	520000	D2			Administrative Contracted Services	\$ 54,299	\$ 75,000	\$ 136,500	\$ 61,500
20320191	520354	D2			Contractual Services DW	\$ 1,030	\$ 7,500	\$ 7,500	\$ -
20320199	520330	D2			Physician Services	\$ 10,000	\$ 11,000	\$ 11,000	\$ -
20320199	520370	D2			Nurse/Health Contract Service	\$ 48,767	\$ 100,000	\$ 70,000	\$ (30,000)
25232299	520590	D2			SPED Summer Therapy	\$ 18,250	\$ 7,500	\$ 10,000	\$ 2,500
26230199	520380	D2			Home/Hospital Tutoring	\$ -	\$ 5,000	\$ 5,000	\$ -
26230299	520350	D2			Educational Services	\$ 70,745	\$ 82,000	\$ 82,000	\$ -
26230299	520354	D2			Translations	\$ 93,390	\$ 50,000	\$ 90,000	\$ 40,000
26232299	520352	D2			Evaluations	\$ 14,529	\$ 17,500	\$ 17,500	\$ -
26232299	520610	D2			SPED Therapies	\$ 147,842	\$ 206,692	\$ 206,692	\$ -
26280199	520360	D2			Psychological Services	\$ 32,992	\$ 50,000	\$ 50,000	\$ -
30352164	570320	D2			Student Membership OMS	\$ 98	\$ -	\$ -	\$ -
40352175	520400	D2			Graduation Excercise	\$ 42,528	\$ 40,000	\$ 43,000	\$ 3,000
51351199	520375	D2	7		Doctor Fees HS	\$ 750	\$ 1,000	\$ 1,000	\$ -
51351199	530510	D2			Athletic Official Fees HS	\$ 31,042	\$ 3,500	\$ 5,000	\$ 1,500

ORG	OBJ	PROJ	CODE	ACCOUNT DESCRIPTION	FY22		FY23		FY24	
					Actual	Budget	Budget	Recommended Budget	Difference to FY24	
51351199	530560	7	D2	Facility Rental HS	\$ 57,477	\$ 50,000	\$ 55,000	\$ 55,000	\$ 5,000	
	D2 Sub-Total			Educational Contracted Services	\$ 623,741	\$ 706,692	\$ 790,192	\$ 83,500	\$ 9,652	
12240199	540180		D3	Textbooks	\$ 489,757	\$ 227,096	\$ 236,748	\$ -	\$ -	
23240199	540180		D3	Texts/Ins Equip Music SW	\$ 5,928	\$ -	\$ -	\$ -	\$ -	
27240199	540180		D3	Texts/Ins Equip ESL SW	\$ 1,549	\$ -	\$ -	\$ -	\$ -	
30240199	540180	6	D3	Texts/Ins Equip OMS	\$ 4,050	\$ -	\$ -	\$ -	\$ -	
35240199	540180	10	D3	Texts/Ins Equip SMS	\$ 953	\$ -	\$ -	\$ -	\$ -	
43240199	540180	7	D3	Texts/Ins Equip Science HS	\$ 6,175	\$ 19,500	\$ 20,329	\$ -	\$ 829	
46230199	540200	7	D3	Texts/Ins Equip Humanities	\$ 934	\$ -	\$ -	\$ -	\$ -	
58240175	540180		D3	Textbooks	\$ 2,872	\$ -	\$ -	\$ -	\$ -	
64240199	540180	3	D3	Texts/Ins Equip PS	\$ 3,847	\$ -	\$ -	\$ -	\$ -	
68240199	540180	4	D3	Texts/Ins Equip SS	\$ 6,181	\$ -	\$ -	\$ -	\$ -	
69240199	540180	5	D3	Texts/Ins Equip FS	\$ 3,891	\$ -	\$ -	\$ -	\$ -	
	D3 Sub-Total			Textbooks/Curriculum Materials	\$ 526,137	\$ 246,596	\$ 257,076	\$ 10,480	\$ 2,000	
11110199	570020		D4	Dues & Memberships	\$ 25,650	\$ 24,000	\$ 26,000	\$ -	\$ 125	
11110199	570060		D4	Conferences	\$ 3,072	\$ 5,375	\$ 5,500	\$ -	\$ 125	
11120199	570050		D4	In State Conference	\$ 3,395	\$ 5,375	\$ 5,500	\$ -	\$ 638	
12230199	570060		D4	Conference Registration	\$ 9,159	\$ 15,000	\$ 15,638	\$ -	\$ 1,488	
12235199	520330		D4	ProDev Contractual Services	\$ 38,702	\$ 35,000	\$ 36,488	\$ -	\$ -	
12235199	570010		D4	Travel ProDev SW	\$ 736	\$ 3,000	\$ 3,000	\$ -	\$ 213	
12235199	570020		D4	Dues & Memberships	\$ 4,297	\$ 5,000	\$ 5,213	\$ -	\$ 1,573	
12235799	510095		D4	Curriculum Dev Stipends	\$ 36,855	\$ 37,000	\$ 38,573	\$ -	\$ 510	
12235799	510096		D4	Prof Dev Stipends	\$ 7,800	\$ 12,000	\$ 12,510	\$ -	\$ -	
22235199	570020		D4	Dues & Memberships	\$ -	\$ 500	\$ 500	\$ -	\$ -	
22235199	570060		D4	Conferences	\$ -	\$ 4,100	\$ 4,100	\$ -	\$ -	
23235199	570020		D4	Dues & Memberships Music	\$ 1,584	\$ -	\$ -	\$ -	\$ 215	
26210199	570060		D4	Conferences	\$ 2,708	\$ 1,785	\$ 2,000	\$ -	\$ 100	
26235199	570020		D4	Dues & Memberships	\$ 964	\$ 900	\$ 1,000	\$ -	\$ -	
27235199	570020		D4	Dues & Memberships ESL	\$ 190	\$ -	\$ -	\$ -	\$ -	
27235199	570060		D4	Conferences ESL	\$ 17,500	\$ -	\$ -	\$ -	\$ -	
35220199	570200	10	D4	Site Based funds	\$ 3,101	\$ -	\$ -	\$ -	\$ -	
40235199	570020	7	D4	Dues & Memberships HS	\$ 7,095	\$ -	\$ -	\$ -	\$ -	
42235199	570020	7	D4	Dues & Memberships Math HS	\$ 222	\$ -	\$ -	\$ -	\$ -	
45210199	570020		D4	Dues & Memberships	\$ 340	\$ 3,500	\$ 3,649	\$ -	\$ 149	
48235199	570020		D4	Dues & Memberships Guidance	\$ 325	\$ -	\$ -	\$ -	\$ -	
48235199	570060		D4	Conferences Guidance	\$ 705	\$ -	\$ -	\$ -	\$ -	
51351099	570060	7	D4	Athletic Conferences HS	\$ 749	\$ 1,504	\$ 1,550	\$ -	\$ 46	
51351199	570020		D4	Dues & Memberships	\$ 13,925	\$ 14,781	\$ 15,500	\$ -	\$ 719	
58235199	570060		D4	Conferences WLang	\$ 50	\$ -	\$ -	\$ -	\$ -	
60235199	570060	1	D4	Conferences ProDev BS	\$ 1,028	\$ -	\$ -	\$ -	\$ -	
	D4 Sub-Total			Professional Development	\$ 180,151	\$ 168,820	\$ 176,719	\$ 7,899	\$ -	
10230199	540200		D5	Educational Supplies - DW	\$ 14,441	\$ -	\$ -	\$ -	\$ -	

ORG	OBJ	PROJ	CHAR.	CODE	ACCOUNT DESCRIPTION	FY22 Actual	FY23 Budget	Recommended Budget	Difference FY23 to FY24
12230199	540200			D5	Educational Supplies - MCAS	24,761	152,457	158,936	6,479
20320199	540000			D5	PupPers Supplies SW	7,503	20,000	20,850	850
21230199	540200	1		D5	Phys Ed Supplies BS	621	-	-	-
21230199	540200	2		D5	Phys Ed Supplies CS	616	-	-	-
21230199	540200	3		D5	Phys Ed Supplies PS	616	-	-	-
21230199	540200	4		D5	Phys Ed Supplies SS	617	-	-	-
21230199	540200	5		D5	Phys Ed Supplies FS	617	-	-	-
21230199	540200	6		D5	Phys Ed Supplies OMS/SMS	200	-	-	-
21230199	540200	7		D5	Phys Ed Supplies HS	8,841	-	-	-
22260199	540000			D5	AV Supplies SW	7,694	7,384	7,500	116
22260199	580600			D5	AV Equipment SW	274,724	36,390	37,900	1,510
23230199	540200			D5	Ins Materials Music SW	1,668	15,000	15,638	638
24230199	540200			D5	Ins Materials Art SW	14,618	20,000	25,850	5,850
26230199	540300			D5	Testing Supplies	75,142	30,000	30,000	-
26232299	540200			D5	Educational Supplies	104,132	50,000	50,000	-
27230199	540200			D5	Ins Materials ESL SW	216	16,000	16,680	680
30230164	540200			D5	Educational Supplies OMS	2,018	42,000	43,785	1,785
35230164	540200			D5	Educational Supplies	2,462	42,000	43,785	1,785
40230199	540200	7		D5	Ins Materials HS	3,390	30,000	31,275	1,275
41230299	540200	7		D5	Ins Materials SPED HS	1,965	3,000	3,128	128
42230199	540200	7		D5	Ins Materials Math HS	1,587	5,000	5,213	213
43230199	540200	7		D5	Ins Materials Science HS	7,308	-	-	-
45230199	540200	6		D5	Ins Materials Health OMS	298	-	-	-
45230199	540200	7		D5	Ins Materials Health HS	2,233	-	-	-
46230199	540200			D5	Educational Supplies	545	5,000	5,213	213
47230199	540200	7		D5	Ins Materials English HS	1,894	5,000	5,213	213
51351199	540130	7		D5	Athletic Uforms & Equip HS	40,376	16,125	16,810	685
56230199	540200	7		D5	Ins Materials FCS HS	11,427	15,000	19,357	4,357
58230199	540200			D5	Ins Materials WLang SW	2,224	10,000	10,425	425
59230199	540180	7		D5	Ins Materials TechEd HS	3,699	-	-	-
59230199	540200	7		D5	Ins Materials TechEd HS	5,400	9,900	10,321	421
60230199	540200	1		D5	Ins Materials PhysEd BS	23,352	29,809	31,076	1,267
60250199	540170	1		D5	Library AV Supplies BS	2,167	-	-	-
62230199	540200	2		D5	Ins Materials CS	11,145	13,492	14,065	573
64230199	540200	3		D5	Ins Materials PS	5,545	13,228	13,790	562
64250199	540270	3		D5	Library Supplies PS	190	-	-	-
68230143	540200			D5	Educational Supplies	933	13,110	13,667	557
69230199	540200	5		D5	Ins Materials FS	8,165	23,713	24,721	1,008
69250199	540270	5		D5	Library Supplies FS	169	-	-	-
D5 Sub-Total						675,523	623,608	655,196	31,588
10140199	540150			D6	Postage-Printing	27,902	26,000	27,000	1,000
10210899	540280			D6	Copier Supplies	71,154	100,000	105,000	5,000

		CHAR.		ACCOUNT DESCRIPTION		FY22	FY23	FY24	Difference FY23
ORG	OBJ	PROJ	CODE	DESCRIPTION	Actual	Budget	Budget	Recommended	to FY24
10235199	570010		D6	Car Allowance/Mileage	\$ 16,604	\$ 18,000	\$ 18,000	\$ 18,000	\$ -
10340199	570000		D6	Other Charges & Expend	\$ 17,250	\$ 17,250	\$ 17,250	\$ 7,500	\$ (9,750)
1041199	540190		D6	Custodial Supplies	\$ 104,847	\$ 105,000	\$ 105,000	\$ 113,000	\$ 8,000
1041199	570170		D6	Other - Moving Expenses	\$ 67,265	\$ 20,000	\$ 20,000	\$ 21,000	\$ 1,000
10620199	540000		D6	Civic Activities supplies	\$ 47,370	\$ -	\$ -	\$ -	\$ -
11110199	540140		D6	Reference Materials	\$ -	\$ 274	\$ 274	\$ -	\$ (274)
11120199	570010		D6	Car Allowance/Mileage	\$ 11,000	\$ 12,000	\$ 12,000	\$ 13,200	\$ 1,200
11140199	540220		D6	Office Supplies	\$ 263,815	\$ 12,750	\$ 12,750	\$ 13,292	\$ 542
11145199	580700		D6	Admin Tech Hardware SW	\$ 11,925	\$ 3,500	\$ 3,500	\$ 3,500	\$ -
22245199	540250		D6	Ins Technology Supp SW	\$ 31,970	\$ 20,155	\$ 20,155	\$ 21,000	\$ 845
22245199	570070		D6	Ins Tech Network Infras & Main	\$ 58,489	\$ 56,000	\$ 56,000	\$ 30,000	\$ (26,000)
22245199	580800		D6	Ins Technology SW SW	\$ 184,788	\$ 166,000	\$ 166,000	\$ 186,000	\$ 20,000
22245199	580900		D6	Ins Technology NW	\$ 107,434	\$ 149,760	\$ 149,760	\$ 168,400	\$ 18,640
22250199	540140		D6	Books Periodicals Subs SW	\$ 13,116	\$ 15,580	\$ 15,580	\$ 16,242	\$ 662
22250199	540270		D6	Library Supplies SW	\$ 1,001	\$ 1,103	\$ 1,103	\$ 1,150	\$ 47
23210199	540140		D6	Reference Materials	\$ 128	\$ -	\$ -	\$ -	\$ -
23210199	540220		D6	Office Supplies	\$ 116	\$ -	\$ -	\$ -	\$ -
26210199	540220		D6	Office Supplies	\$ 1,310	\$ 1,020	\$ 1,020	\$ 1,100	\$ 80
26210299	570010		D6	Car Allowance/Mileage	\$ 5,133	\$ 5,200	\$ 5,200	\$ 5,750	\$ 550
30220199	540220	6	D6	Office Supplies OMS	\$ 11,170	\$ -	\$ -	\$ -	\$ -
30245199	540250	6	D6	Ins Technology Supplies OMS	\$ 1,284	\$ -	\$ -	\$ -	\$ -
30250199	540140	6	D6	Books Periodicals Subs OMS	\$ 2,081	\$ -	\$ -	\$ -	\$ -
30250199	540270	6	D6	Library Supplies OMS	\$ 845	\$ -	\$ -	\$ -	\$ -
30423199	540240	6	D6	R&M Equipment Supp OMS	\$ 1,484	\$ -	\$ -	\$ -	\$ -
35220199	540220	10	D6	Office Supplies SMS	\$ 9,685	\$ -	\$ -	\$ -	\$ -
35235199	540000	10	D6	Supplies ProDev SMS	\$ 18,533	\$ -	\$ -	\$ -	\$ -
35250199	540140	10	D6	Books Periodicals Subs SMS	\$ 1,889	\$ -	\$ -	\$ -	\$ -
35250199	540270	10	D6	Library Supplies SMS	\$ 286	\$ -	\$ -	\$ -	\$ -
40220199	540220	7	D6	Office Supplies HS	\$ 2,341	\$ -	\$ -	\$ -	\$ -
40250199	540140	7	D6	Books Periodicals Subs HS	\$ 4,151	\$ -	\$ -	\$ -	\$ -
48210199	540140		D6	Reference Materials	\$ -	\$ 7,500	\$ 7,500	\$ 7,819	\$ 319
48210199	540220		D6	Office Supplies	\$ 478	\$ -	\$ -	\$ -	\$ -
51351199	510090	7	D6	Police Details HS	\$ 3,416	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
51351199	540310	7	D6	Athletic Supp & Awards HS	\$ 25,965	\$ 9,406	\$ 9,406	\$ 9,806	\$ 400
51526199	570280	7	D6	Athletic Insurance HS	\$ 3,536	\$ 3,700	\$ 3,700	\$ 3,700	\$ -
58210199	540220		D6	Office Supplies	\$ 220	\$ -	\$ -	\$ -	\$ -
60220199	540220	1	D6	Office Supplies BS	\$ 1,175	\$ -	\$ -	\$ -	\$ -
60250199	540140	1	D6	Books Periodicals Subs BS	\$ 79,999	\$ -	\$ -	\$ -	\$ -
62220199	540220	2	D6	Office Supplies CS	\$ 1,963	\$ -	\$ -	\$ -	\$ -
64220199	540220	3	D6	Office Supplies PS	\$ 847	\$ -	\$ -	\$ -	\$ -
64235199	540000	3	D6	Supplies ProDev PS	\$ 142	\$ -	\$ -	\$ -	\$ -
64250199	540140	3	D6	Books Periodicals Subs PS	\$ 1,050	\$ -	\$ -	\$ -	\$ -

ORG	OBJ	PROJ	CHAR.	CODE	ACCOUNT DESCRIPTION	FY22		FY23	FY24	Difference FY23 to FY24
						Actual	Budget	Budget	Recommended Budget	
68220199	540220	4	D6		Office Supplies SS	\$ 7,317	\$ -	\$ -	\$ -	\$ -
69220199	540150	5	D6		Office Supplies FS	\$ 774	\$ -	\$ -	\$ -	\$ -
69235199	540000	5	D6		Supplies ProDev FS	\$ 1,557	\$ -	\$ -	\$ -	\$ -
69250199	540140	5	D6		Books Periodicals Subs FS	\$ 1,841	\$ -	\$ -	\$ -	\$ -
69422199	540030	5	D6		R&M Buildings Supp FS	\$ 487	\$ -	\$ -	\$ -	\$ -
69423199	540240	5	D6		R&M Equipment Supp FS	\$ 404	\$ -	\$ -	\$ -	\$ -
D6 Sub-Total						\$ 1,227,535	\$ 755,198	\$ 777,458	\$ 22,260	
22245199	580700		D7		Ins Technology HW SW	\$ 1,220,193	\$ 684,000	\$ 692,000	\$ 8,000	
23245899	580700		D7		Technology Hardware	\$ 240	\$ -	\$ -	\$ -	
23245899	580800		D7		Technology Software	\$ 384	\$ -	\$ -	\$ -	
27245899	580800		D7		Technology Software	\$ 697	\$ -	\$ -	\$ -	
35225199	580700	10	D7		Principal Tech HW SMS	\$ 324	\$ -	\$ -	\$ -	
D7 Sub-Total						\$ 1,221,837	\$ 684,000	\$ 692,000	\$ 8,000	
10413199	520040		D8		Utility-Telephone	\$ 30,348	\$ 47,500	\$ 45,000	\$ (2,500)	
D8 Sub-Total						\$ 30,348	\$ 47,500	\$ 45,000	\$ (2,500)	
Grand Total Budget						\$ 75,722,168	\$ 79,318,971	\$ 83,086,622	\$ 3,767,651	

Percent Increase 4.75%

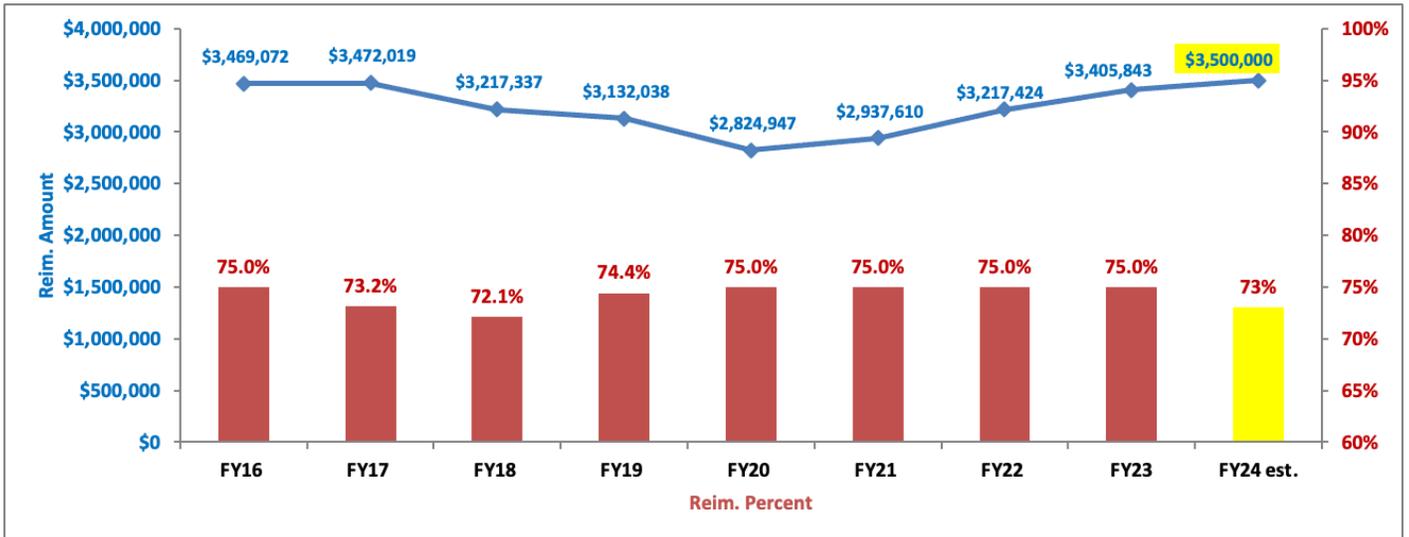
Special Education Circuit Breaker Reimbursement

The state special education reimbursement program, commonly known as the Circuit Breaker program, was started in FY04 to provide additional state funding to districts for high-cost special education students. The threshold for eligibility is tied to four times the state average foundation budget per pupil as calculated under the chapter 70 program, with the state paying “up to 75 percent of the costs above that threshold, subject to appropriation.” For example, in FY23 let’s say the state average foundation budget per pupil is \$14,263. So, if a special education student costs a district \$95,000, the district's eligible reimbursement for that student would be $(\$95,000 - (4 * \$14,263)) * .75 = \$28,461$.

For children placed in a school district outside their home town by the Department of Transitional Assistance or the Department of Children and Families, and for children who have no parents or guardians in the commonwealth, the reimbursement is 100 percent above the threshold rather than 75 percent. (The Department of Children and Families is the new name for the Department of Social Services.)

Circuit Breaker reimbursements are for the district's prior year's expenses. Each summer, districts submit claim forms to the Massachusetts Department of Elementary and Secondary Education [MA DESE] listing the types and amounts of special education instructional services provided to each student during the previous fiscal year. Administrative and overhead costs are not reimbursable. Standard rates for each type of service are established annually by MA DESE based on statewide surveys and are used to calculate the reimbursable cost for each student; this simplifies the claim process and minimizes the documentation that needs to be submitted. For students attending private 766 schools, the eligible cost for reimbursement is based on the approved tuition rate set by the state's Operational Services Division.

Payments are made to districts on a quarterly basis. Because the program is subject to appropriation, the first quarter's payments are usually calculated using an interim reimbursement rate of less than 75 percent. After all the claim forms have been received and reviewed, and the state verifies that there are sufficient appropriations to pay all claims, the reimbursements are re-calculated and a final reimbursement rate is calculated. The graph following depicts a five-year history of both the Circuit Breaker Program dollar reimbursement and the reimbursement rate.



Circuit Breaker claims are audited by MA DESE and adjustments are made to future payments in the event of disallowed costs. The single largest reason for costs being disallowed is that the services have not been clearly documented on the student's IEP. Only services that are required by the IEP are eligible for reimbursement.

Circuit Breaker reimbursements are deposited into a district's special education reimbursement account. These funds may be expended by the school committee in the year received or in the following fiscal year for any special education-related purposes, without further appropriation. As with all special revenues, the district must make a projection on the upcoming fiscal year's estimated amount. For FY24, we have estimated \$3.5 million in Circuit Breaker reimbursement which is used to offset or lower our appropriations budget for out-of-district tuition costs.

Circuit Breaker is a vital funding source of the budget. The expenses are high and may change significantly from year to year. In addition, Circuit Breaker reimbursements are one year in arrears of expenses and the state historically not always met its 75% commitment.

For more information on the Special Education Circuit Breaker Program, click [here](#).

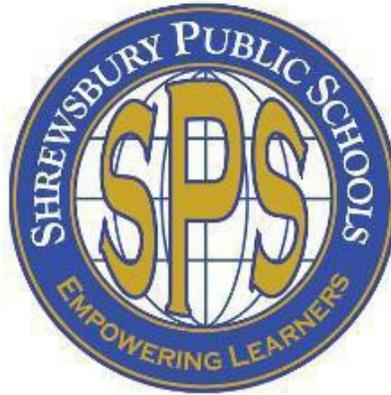
Federal and State Grants

Like all Massachusetts school districts, Shrewsbury receives a number of federal and state entitlement grants. These are typically allocated towards a targeted group of students to support their educational programs and fulfill mandated services. The chart on the next two pages displays a five-year history of grant funding, demonstrating the ebbs and flows of certain grant-funded programs.

Grant	State Code	FY19	FY20	FY21	FY22	FY23	1 Year Difference	5 Year Difference	Federal [F] or State [S]
COVID Relief School Opening Program Grant	102	\$0	\$0	\$1,390,050	\$0	\$0	\$0	\$0	F
School Admin EBT REIM Grant	103	\$0	\$0	\$0	\$5,526	\$0	(\$5,526)	\$0	S
Supplemental Funding for Pooled Testing Grant	108	\$0	\$0	\$73,433	\$0	\$0	\$0	\$0	F
CARES ACT (ESSER) Emergency Relief Fund Grant	113	\$0	\$0	\$162,060	\$0	\$0	\$0	\$0	F
CARES ACT (ESSER II) Emergency Relief Fund Grant	115	\$0	\$0	\$557,280	\$0	\$0	\$0	\$0	F
CARES ACT (ESSER III) Emergency Relief Fund Grant	119	\$0	\$0	\$0	\$1,229,980	\$0	(\$1,229,980)	\$0	F
COVID Relief/Prevention Grant	127	\$0	\$0	\$218,950	\$0	\$0	\$0	\$0	S
Teacher Quality Grant (Title IIA)	140	\$90,635	\$88,047	\$79,201	\$81,964	\$78,086	(\$3,878)	-\$12,549	F
English Language Acquisition (Title III)	180	\$28,433	\$27,071	\$29,983	\$27,298	\$28,292	\$994	-\$141	F
Proficiency-Based Outcomes in Languages Other than English	189	\$0	\$0	\$0	\$0	\$9,460	\$9,460	\$9,460	S
Special Support Earmark Grant (COVID)	192	\$0	\$0	\$25,000	\$0	\$0	\$0	\$0	S
Special Support Earmark III	197	\$0	\$0	\$0	\$50,000	\$0	(\$50,000)	\$0	S
Special Education Entitlement Grant- IDEA	240	\$1,470,469	\$1,540,147	\$1,633,419	\$1,634,681	\$1,667,400	\$32,719	\$196,931	F
ARP - IDEA	252	\$0	\$0	\$0	\$390,954	\$0	(\$390,954)	\$0	F
Significant Disproportionality in Special Education Improvement Grant	258	\$0	\$8,000	\$5,645	\$0	\$0	\$0	\$0	F
Early Childhood-Special Education	262	\$33,500	\$34,801	\$35,236	\$35,617	\$37,895	\$2,278	\$4,395	F
ARP - IDEA- Early Childhood	264	\$0	\$0	\$0	\$36,429	\$0	(\$36,429)	\$0	F
Special Education Program Improvement Grant	274	\$0	\$0	\$32,597	\$0	\$0	\$0	\$0	F
Early Childhood-Special Education Entitlement	298	\$0	\$0	\$4,359	\$0	\$0	\$0	\$0	F

Grant	State Code	FY19	FY20	FY21	FY22	FY23	1 Year Difference	5 Year Difference	Federal [F] or State [S]
ARP - Homeless Children & Youth II	302	\$0	\$0	\$0	\$6,372	\$0	(\$6,372)	\$0	F
Education for Disadvantaged Children (Title I)	305	\$199,766	\$197,018	\$172,933	\$184,552	\$186,316	\$1,764	-\$13,450	F
Student Support & Acad Enrichment	309	\$26,069	\$13,457	\$14,349	\$11,764	\$13,205	\$1,441	-\$12,864	F
Improving Student Access to Behavioral & Mental Health Services	336	\$10,000	\$90,000	\$0	\$0	\$0	\$0	-\$10,000	S
High School Voter Registration Grant	575	\$0	\$0	\$3,000	\$0	\$0	\$0	\$0	S
Safer Schools & Communities Initiative	629	\$0	\$70,000	\$50,000	\$0	\$0	\$0	\$0	S
Comprehensive School Health Services & Workforce Investment Program	929	\$0	\$100,000	\$100,000	\$200,000	\$200,000	\$0	\$200,000	S
Mask Reim C.22 of Acts 2022	930	\$0	\$0	\$0	\$0	\$7,139	\$7,139	\$7,139	S
Totals		\$1,858,872	\$2,168,541	\$4,587,495	\$3,895,137	\$2,227,793	-\$1,667,344	\$368,921	
							-42.81%	19.85%	

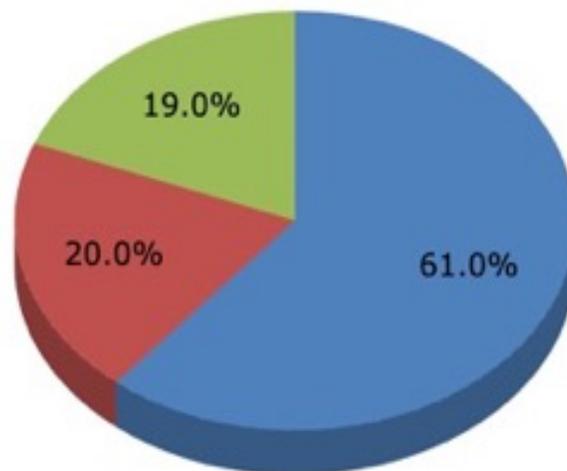
Note: Fluctuations in annual Title 1 funding [State Code 305] are due to changes in Shrewsbury's "students in poverty level" that go over or under the 5% threshold. When we are at 5% or greater, we receive an additional allocation of funding. When we fall below 5%, we do not receive the additional funding.



INFORMATIONAL SECTION

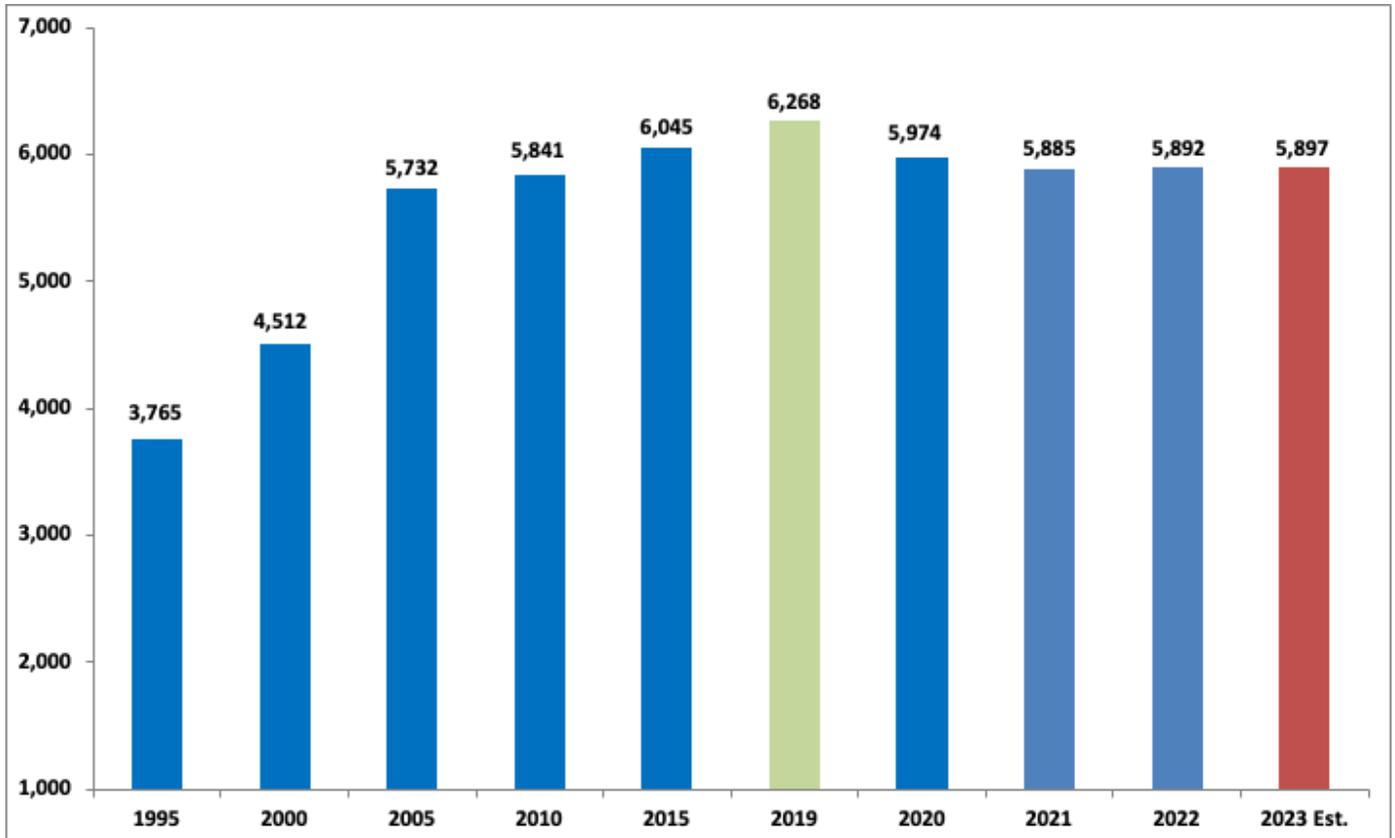
Class of 2022 Future Plans Students with Free/Reduced Lunch

● 4 Year Colleges ● 2 Year Colleges ● Employment, Other



ENROLLMENT AND CLASS SIZE

As previously noted, school district enrollment has grown significantly over the past two decades. Preschool through grade 12 enrollment spiked by 66% from 1995 to a high in 2019, an increase of 2,503 students. Overall enrollment in Shrewsbury, like most other districts in Massachusetts and the nation, has dipped with the onset of Covid as more parents opted for homeschooling, private schools, or virtual school via the School Choice Program.

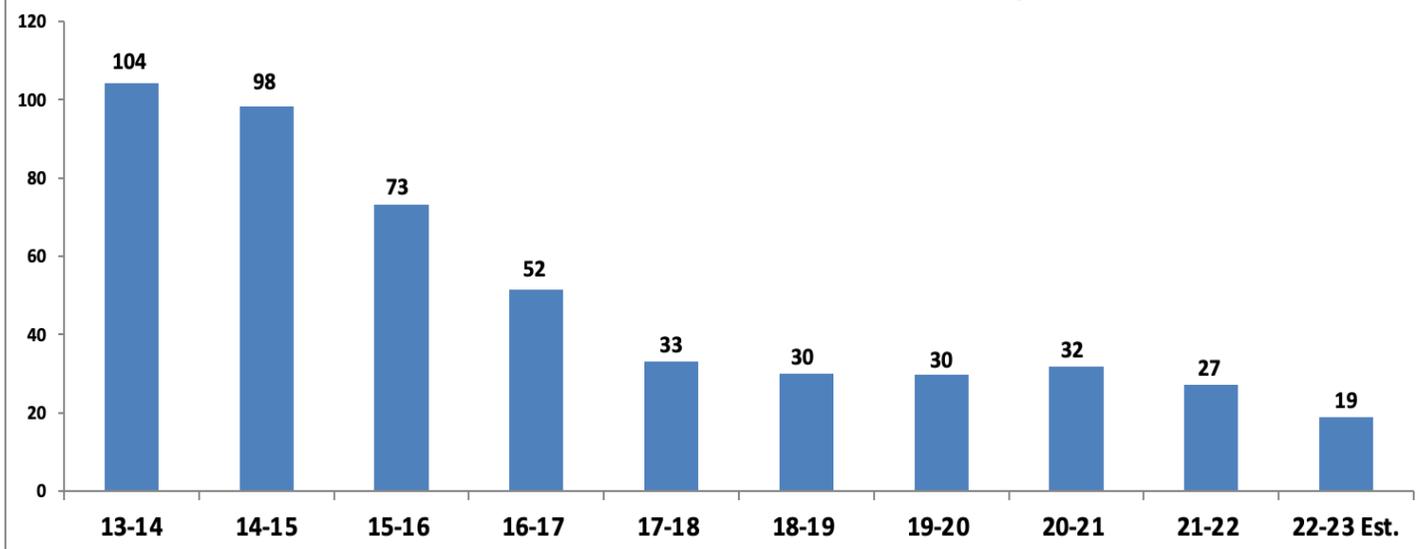


The district and community responded to this growth with new school buildings, the addition of modular classrooms, leasing space, and the renovation of existing facilities. During this time period, public policy has evolved with respect to public education and parents now have more options in selecting a public education for their child.

Charter School Enrollment

The number of charter schools has increased along with participation in the School Choice Program. Shown in the chart following is the historical enrollment of Shrewsbury school-age children attending charter schools. Most charter school students from Shrewsbury enrolled either at the Advanced Math and Science Academy in Marlboro or Abby Kelley Foster Charter Public School in Worcester.

Charter School Ten Year Enrollment History



Interestingly, charter school enrollments have been decreasing since the 2010-2011 school year. This is very advantageous from a financial perspective, as the tuition charge per student is roughly the district’s average cost per pupil. The district has been making a concerted effort to retain students, as their continued enrollment in the district comes with little marginal cost and avoids the average cost per pupil charge.

For more information on the Charter School Program, enrollment, and finances, click [here](#).

School Choice Enrollment

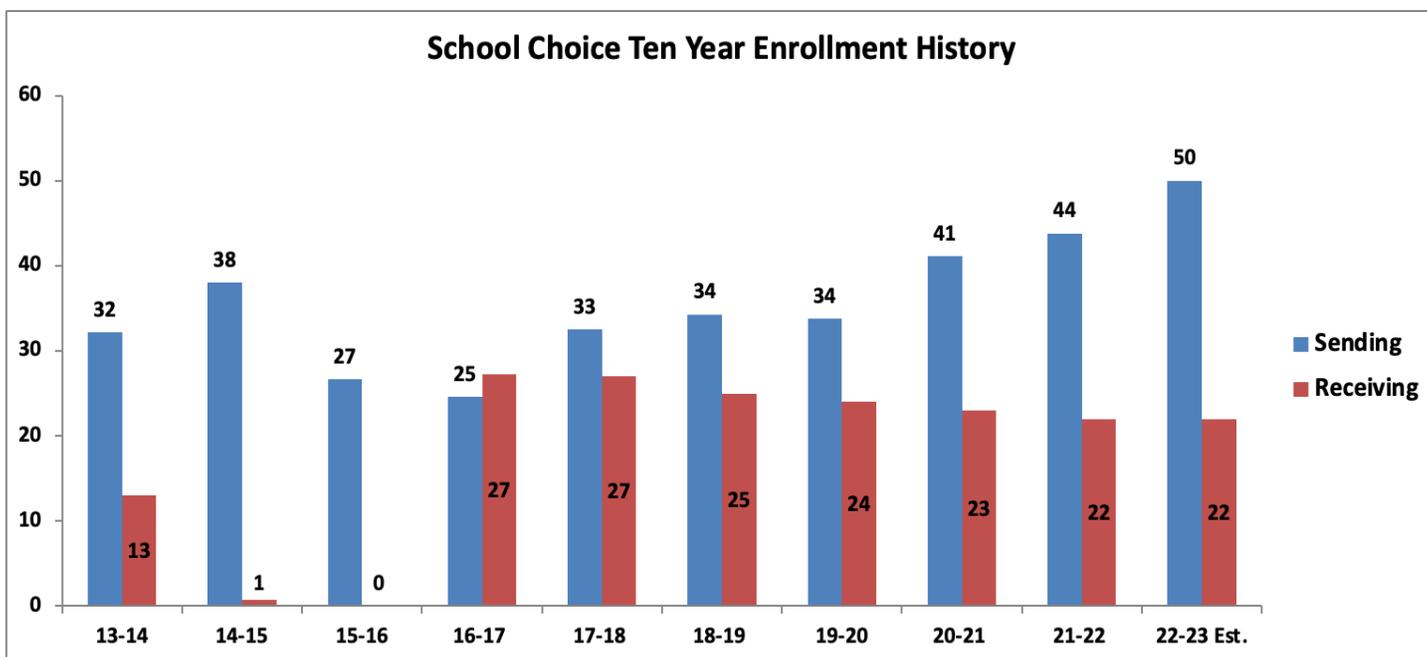
School Choice is another option for both parents and the school district. The following chart depicts both the students who have opted to attend another public school that accepts school choice enrollments [blue bar], and also the students that our school district opted to enroll beginning in the 2010-2011 school year. It is important to note that, in the 2010-2011 school year, the school committee voted to open up to 20 seats for grade 9 students. Once those students enroll via a lottery process, they are entitled to remain in the district until graduation. Clearly, of the cohort of 19 students who enrolled for grade 9, only 13 remained through graduation. [One student was retained to repeat grade 12 during the 2014-2015 school year.]

The decision to allow students from other communities to enroll in the district is reviewed annually. Per state regulation, all districts must allow school choice students to enroll in their district, unless they vote annually to not allow School Choice enrollment. Alternatively, the district can decide to enroll a specific number of students by grade level. Again, once a student is enrolled, they are entitled to remain until graduation.

The FY17 budget process was an opportunity for the school committee to reconsider this topic. As part of the overall FY17 plan, and in an effort to create a new recurring revenue, the School Committee voted to accept up to 30 School Choice students in the 2016-2017 school year in the following grade levels: Grade 2=9 students, Grade 4=6 students, Grade 5=5 students, Grade 6=10 students. As of this writing, the district has 22 student School Choice students enrolled, as seen in the chart below.

For each student we enroll, the district will receive \$5,000 in tuition that goes into the School Choice Revolving Fund and is available for use by the school committee to offset teacher salary costs. As part of the FY24 financial plan, the district has budgeted for \$55,000 in revenue, expecting that 11 students will persist into the next school year.

It is also pertinent to note that 29 of the 50 (58%) School Choice students from Shrewsbury attending other districts are attending a virtual school opportunity managed by the state with all but one attending TEC Connections Academy.

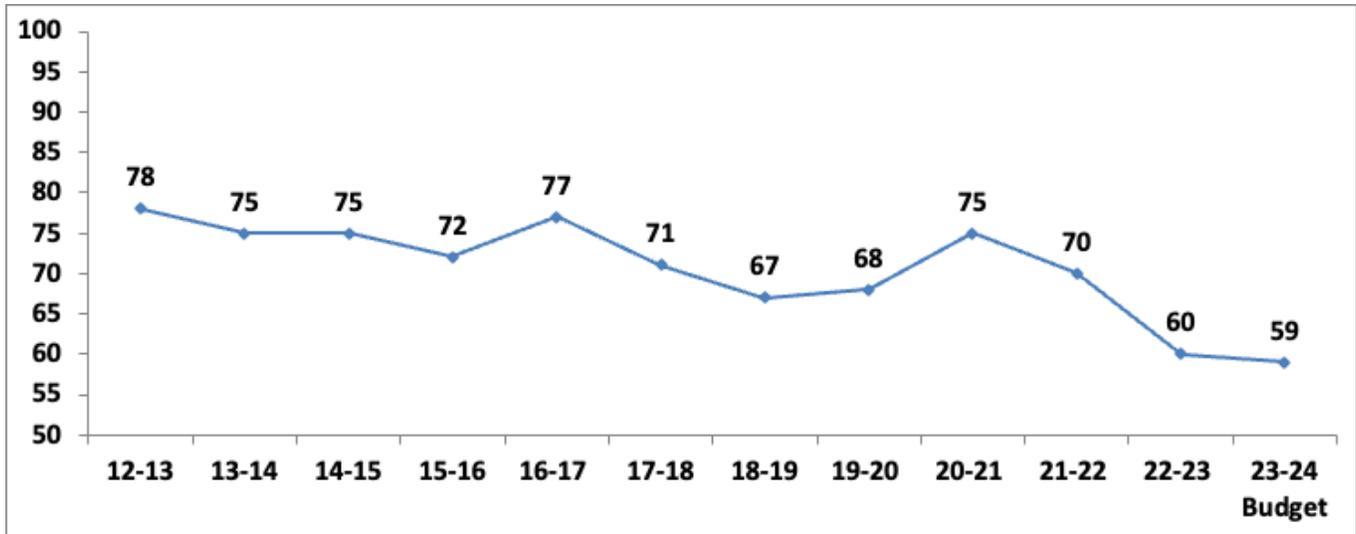


For more information on the School Choice Program, enrollment, and finances, click [here](#).

Special Education Out of District Enrollment

Due to the complex educational, behavioral, and/or medical needs of some children, they cannot be educated in the district. As a result of their Individualized Education Plan, these students are enrolled in out-of-district special education schools. The chart following depicts these budgeted enrollments. Predicting which students will be out-placed and the associated budget resources needed is often a difficult process and has wide variations from the budget.

Special Education Out of District Placements – Budgeted



Recovery High School Enrollment

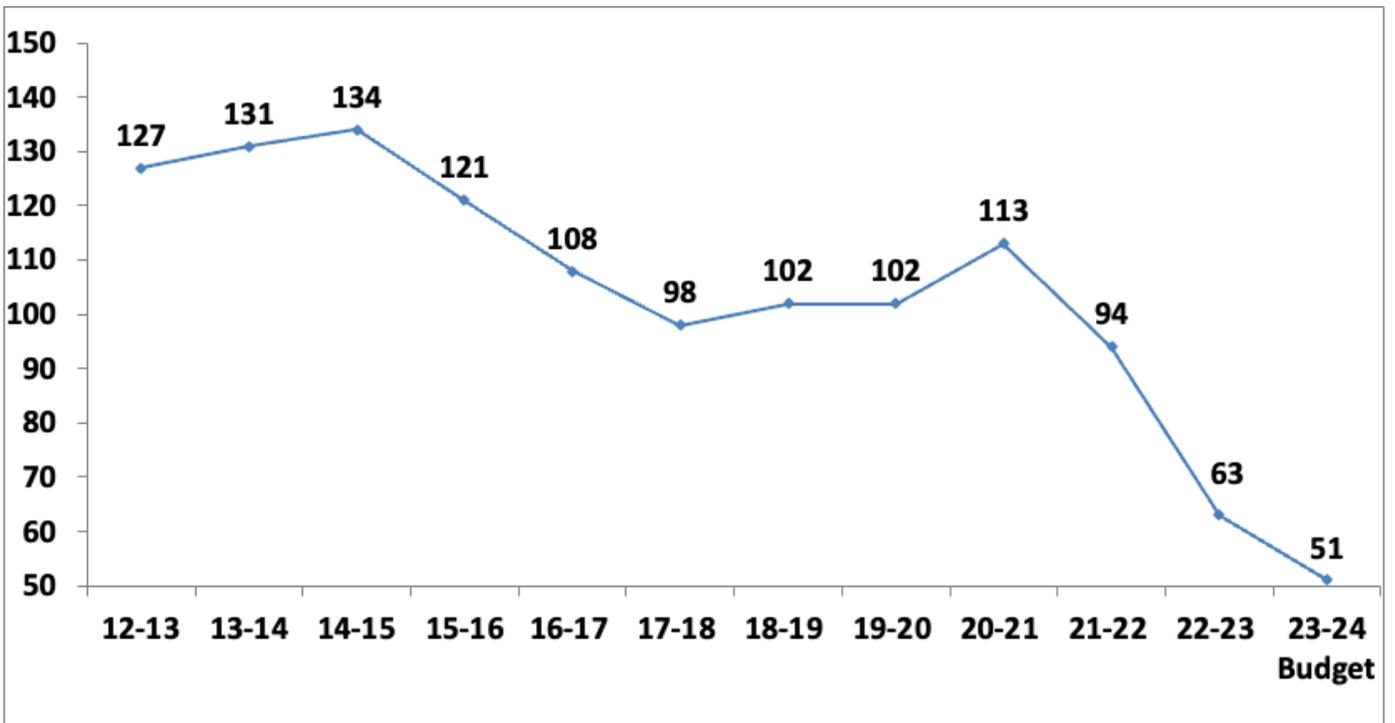
Not included in the special education numbers above are students enrolled in the newly opened Recovery High School located in Worcester, MA. This is a therapeutic environment for high-school aged students who are engaged in overcoming a drug or alcohol addiction. Shrewsbury Public Schools is still financially responsible for these students. Currently, there are no students enrolled and we have budgeted for one student to attend next year. Students and/or parents must opt into and be accepted by this school.

Vocational/Technical High School Enrollment

Each year a number of ninth graders opt to enroll at Assabet Valley Regional Technical High School located in Marlboro, MA. This school offers eighteen different “Chapter 74” vocational/technical programs that students can explore and ultimately select one for their trade skills development. For FY24 the tuition per student is budgeted at \$18,010. In addition, the district contracts two buses for transportation to and from Shrewsbury to the school. The chart following shows the recent enrollment by grade and projected enrollment for the 2023-2024 school year [FY24].

	School Year											
	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	FY24 Budget
Grade 9	28	37	35	37	18	28	33	25	35	15	2	4
Grade 10	36	29	37	25	31	20	26	33	22	32	15	2
Grade 11	31	37	25	35	24	28	18	26	31	17	30	15
Grade 12	32	28	37	24	35	22	25	18	25	30	16	30
Total	127	131	134	121	108	98	102	102	113	94	63	51

Vocational/Technical High School Enrollment History



Per state law and for budgetary reasons, current eighth grade students must apply no later than April 1, 2023 to be considered by the Shrewsbury Superintendent of Schools for approval for enrollment in the 2023-2024 school year. Additionally, students must meet all application and admissions requirements of Assabet Valley Technical High School or other vocational/technical high school to which they apply.

Because of a change in the statewide admissions policy for vocational technical high schools, so called in-district students are given first priority while out of district students are only admitted thereafter on a space available basis. Since our Shrewsbury students are out of district for Assabet Valley Regional Technical High School, we expect many fewer will be admitted in the coming years.

Enrollment Projections

The district conducts an annual review of enrollment projections for two main purposes. First, the enrollment projections provide data for class size planning for the upcoming school and fiscal year. Secondly, the projections are reviewed for capital space planning purposes.

Each year the district receives a projection from the Town Manager’s Office and a second independent projection from the New England School Development Council [NESDEC]. Each of these are enclosed to show both enrollment history and projection by grade level. A comparison of the two projections, along with a School Department Projection is summarized to the right. Please note these figures exclude the Preschool grade.

	FY24 [2023-2024]		
	Town Mgr	NESDEC	School Dept
K	351	330	351
1	415	412	410
2	390	391	391
3	381	379	381
4	434	436	436
5	453	455	455
6	446	449	449
7	509	509	509
8	466	466	466
9	446	450	468
10	486	486	486
11	444	445	445
12	429	430	430
K-12	5,650	5,638	5,677

Class Size Projections: 2023-2024

After the district receives the projections, the administration makes school-based class size enrollment projections. These projections are then measured against the school committee for class size by grade level. At this juncture, the FY24 budget plan includes sufficient classroom teachers to keep within all class size guidelines, with a very few exceptions.

The February 2023 school-based projection can be seen in the following charts.

Grade Level	Proj. 2023-24	Beal			Coolidge			Floral Street			Paton			Spring St.		
		Students	Clrms/Sect	Avg.												
FDK	351	117	7	17	49	3	16	91	5	18	48	3	16	46	3	15
Grade 1	410	137	7	20	57	3	19	106	5	21	56	3	19	54	3	18
Grade 2	392	107	5	21	56	3	19	114	6	19	59	3	20	56	3	19
Grade 3	382	126	6	21	49	3	16	102	5	20	48	3	16	57	3	19
Grade 4	435	135	7	19	58	3	19	115	6	19	66	4	17	61	3	20
Total 1-4	1970	School Avg./Class 19.4			School Avg./Class 17.9			School Avg./Class 19.6			School Avg./Class 17.3			School Avg./Class 18.3		
Totals	1970	622	32		269	15		528	27		277	16		274	15	

*Note averages in green above are below School Committee guideline and those in black are within guideline.

Grade Level	Proj. 2023-24	Sherwood Middle			Oak Middle		
		Students	Sections	Avg.	Students	Sections	Avg.
Grade 5	455	455	20	23			
Grade 6	449	449	20	22			
Grade 7	509				509	20	25
Grade 8	466				466	20	23
Totals		904	40		975	40	

*Note averages in red above are above School Committee guideline and those in black are within guideline.

School Committee class size guidelines:

Grade K is 17-19

Grades 1-2 is 20-22

Grades 3-8 is 22-24

Projected class sizes used are based upon the Town Manager's Projection and the NESDEC Projection. When projections are not equal; the higher-class size amount is used for planning purposes.

STUDENT PERFORMANCE AND OUTCOMES

The following pages highlight just a few of the student performance measurements using standardized tests. It should be evident that Shrewsbury's year-to-year performance and comparison to peer school districts is very strong. District educators and our students are imbued with the value and objective of continuous improvement.

Shrewsbury students continue to perform well in comparison to state averages and we continue to focus on ways to continue to improve, especially for students performing below expects standards.

There are a multitude of standardized test results that we receive each year and results are reported to individual families for their children. Further, a complete report is provided to the School Committee each year and can be found on the district's website along with the Massachusetts Department of Elementary and Secondary Education website under "District Profiles." Shown on the next two pages is just is just one sample of results.

MCAS 2022 District Results

[Trends in English Language Arts](#)

As we review the latest MCAS results, it's important to note that, due to adjustments made by the Department of Elementary and Secondary Education (DESE) during the pandemic, 2022 results are best compared with 2019, not 2021. This is because in 2020 the exam was canceled altogether, and in 2021 students took a shortened version that was administered differently, with some students taking the exam remotely from home.

As shown below, it's clear that the disruption caused by the pandemic impacted achievement scores, especially for students in key transition years. At the same time, assessment results must be considered in context. Shrewsbury's scores have been consistently higher than state averages, and that trend held true in English Language Arts for 2022. Finally, aggregate scores for our district compared well with other districts that have similar demographics.

*Percentage of Students Meeting or Exceeding Expectations**

Grade and Subject	Gr 3	Gr 4	Gr 5	Gr 6	Gr 7	Gr 8	Gr. 10
Shrewsbury % E / M 2019	81%	76%	71%	73%	62%	72%	79%
State Results 2019	56%	52%	52%	53%	48%	52%	61%
Shrewsbury % E / M 2021	74%	72%	61%	67%	59%	62%	84%
State Results 2021	51%	49%	47%	47%	43%	41%	64%
Shrewsbury % E / M 2022	64%	60%	59%	61%	58%	66%	78%
State Results 2022	44%	38%	41%	41%	41%	42%	58%

Trends in Mathematics

Math scores rebounded at some grade levels this year, but we did not see gains across the board. In Shrewsbury and comparison districts, signs of recovery are best seen in the scores of our youngest students. These results suggest that the use of Math practice tools are good investments, and that a systemic approach to monitoring student progress is important.

Percentage of Students Meeting or Exceeding Expectations

Grade and Subject	Gr 3	Gr 4	Gr 5	Gr 6	Gr 7	Gr 8	Gr. 10
Shrewsbury % E / M 2019	75%	79%	73%	69%	63%	68%	80%
State Results 2019	49%	50%	48%	52%	48%	46%	59%
Shrewsbury % E / M 2021	62%	64%	54%	57%	59%	62%	77%
State Results 2021	33%	33%	33%	33%	35%	32%	52%
Shrewsbury % E / M 2022	68%	70%	50%	70%	56%	65%	74%
State Results 2022	41%	42%	36%	42%	38%	36%	49%

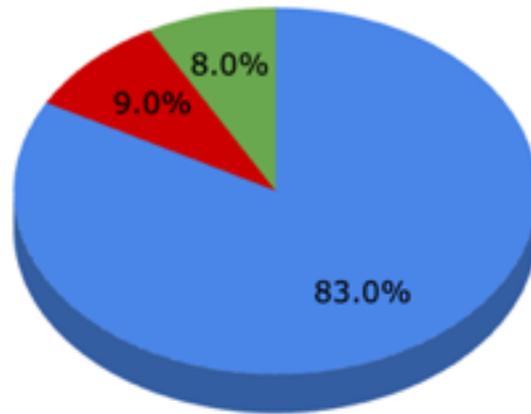
For more information on state testing results, click [here](#).

How are High School Students and Graduates Doing?

Over the following pages, we highlight student performance in a number of ways and, as you will see our students are doing very well. A full 92% of our graduates from the Class of 2022 went on to further their formal education at four or two-year institutions. For the past five years, over 83% of our graduates have opted to pursue a bachelor’s degree by attending a four-year college or university.

Class of 2022 Future Plans

● 4-Year Colleges ● 2-Year Colleges ● Military, Undecided, Employment



Future Plans by Gender

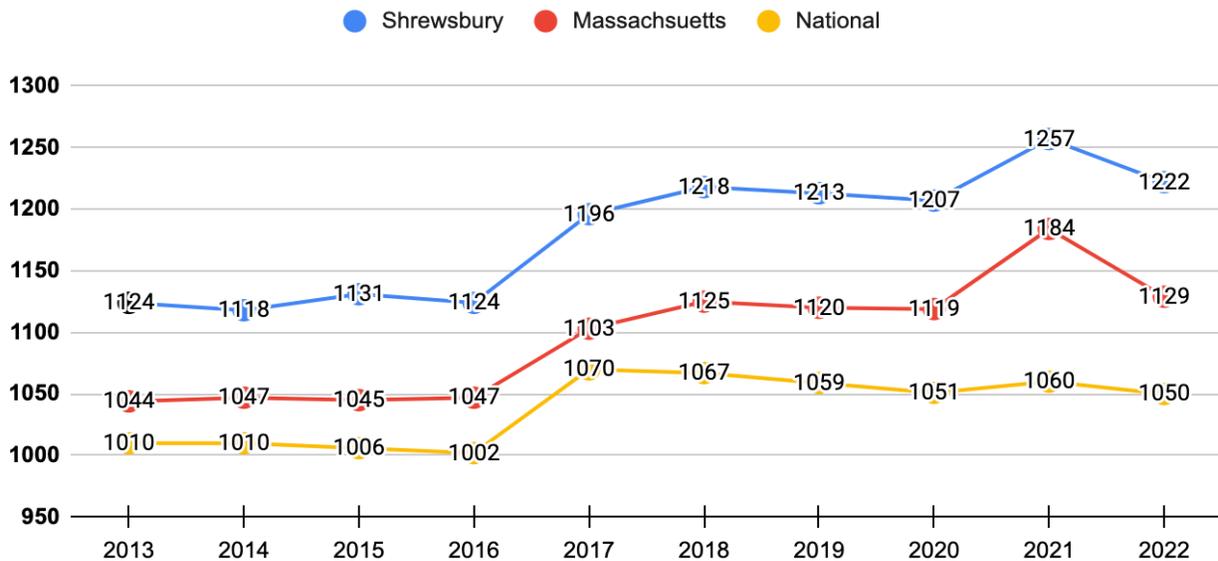
	Male	Female	Total
4-Year Colleges	163	213	376
2-Year Colleges	20	18	38
Career Education	3	0	3
Employment	16	6	22
Military	0	0	0
Other Plans	7	9	16
Totals	209	246	455

Scholastic Aptitude Test [SAT] Results

College Board Testing Administration and Score Reporting Changes

- Beginning in 2021, the SAT no longer offered optional exams including the SAT Essay and SAT Subject tests.
- Covid-19 changed the landscape of standardized testing with two-thirds of the country's universities not requiring the SAT or ACT in the 2020-2021 application cycle.
- As one can see, average scores dipped across all levels for the 2022 test administration.

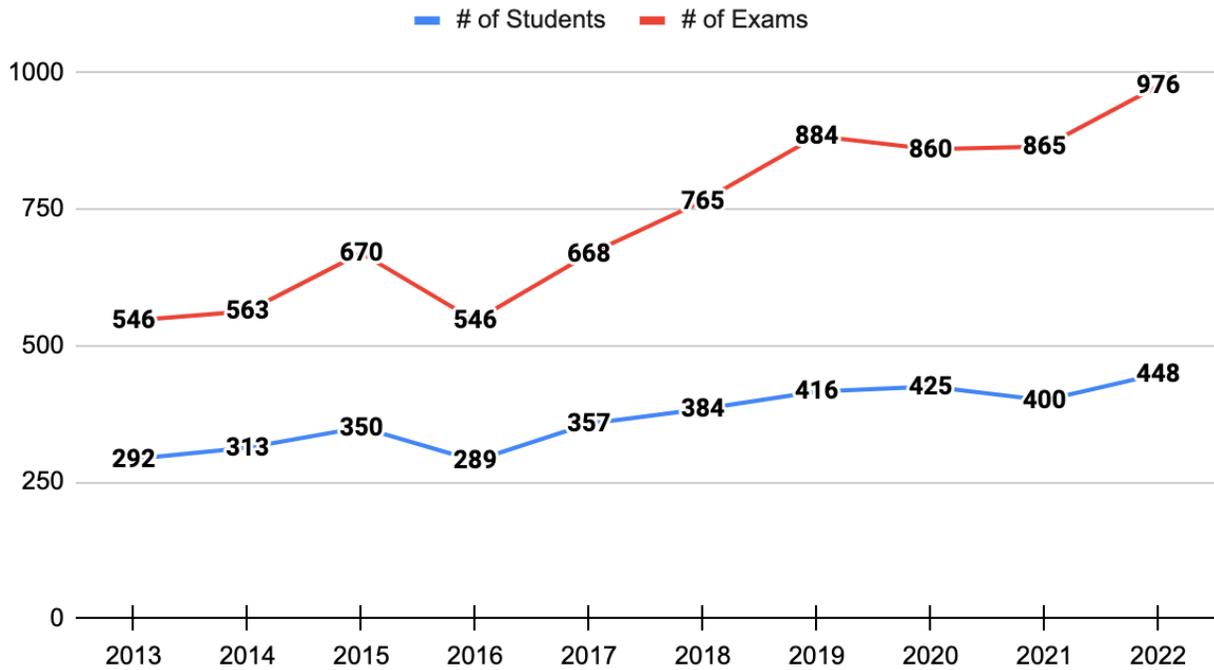
SAT: Evidenced Based Reading & Writing and Math Combined Score (1600 Score)



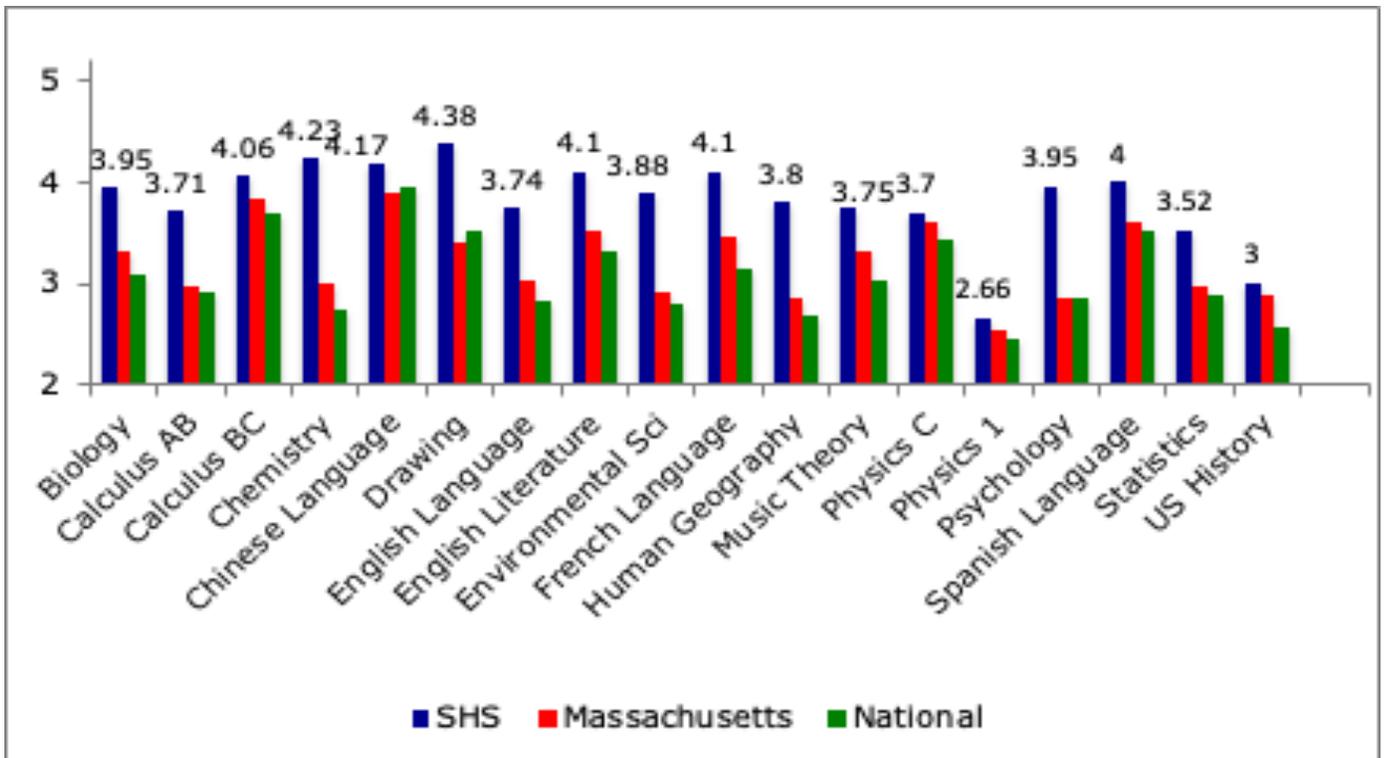
Advanced Placement Participation and Performance Results

AP courses are college-level classes that follow a specific, College Board approved curriculum taught by Shrewsbury High School staff. Courses are designed for maximum challenges for the most intellectually-curious students. Very substantial initiative and independent work is the norm. Students are expected to take the AP examination. In recent years the demand for these courses has grown significantly, as shown in the following graph depicting participation by number of students and number of exams.

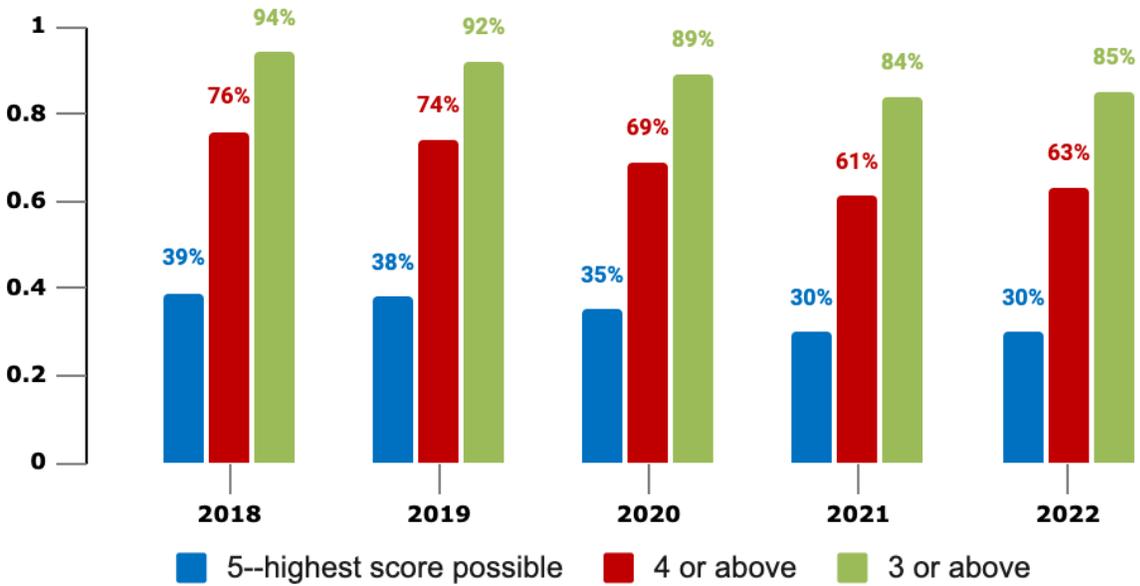
Advanced Placement Participation Rates



AP Average Scores: Shrewsbury, Massachusetts, & National



Overall AP Exam Scores Shrewsbury High School



College and University Enrollments: Class of 2022

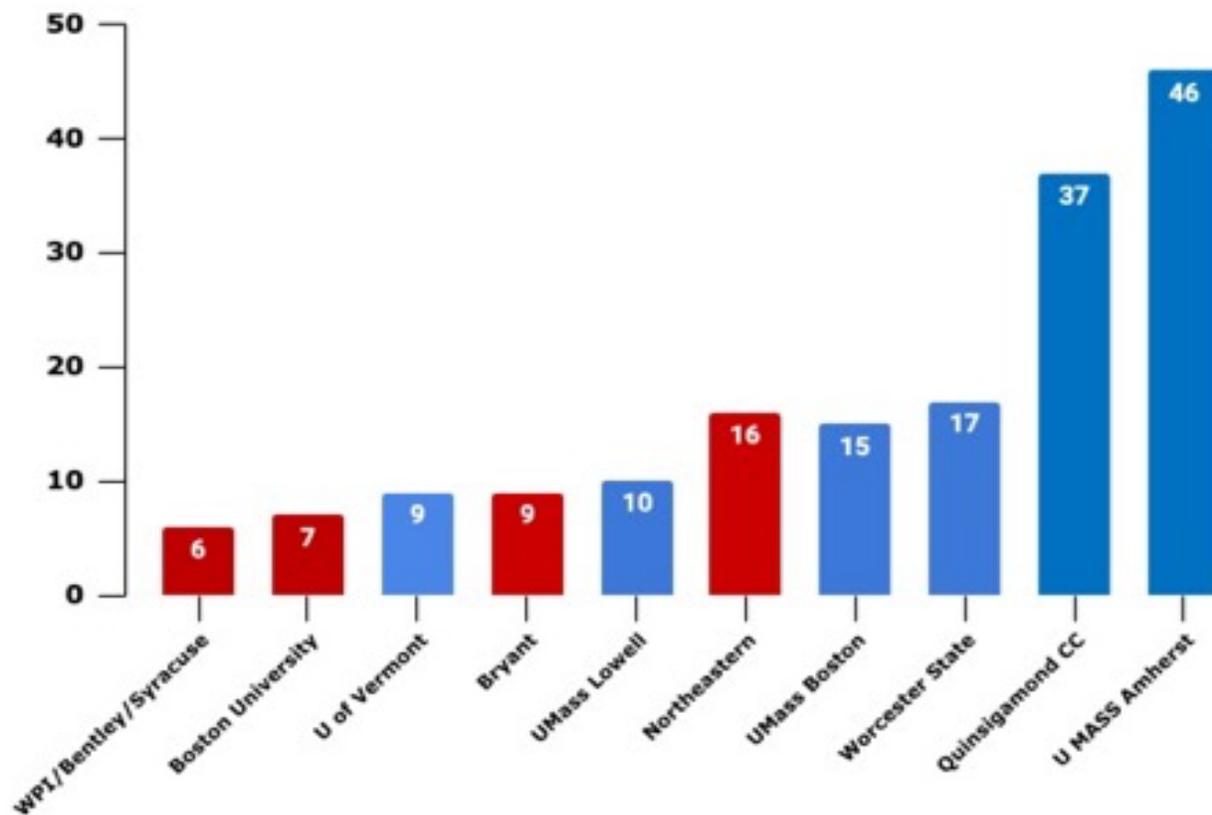
Top 4 Most Popular Schools Enrolled—Private

1. Northeastern University—16
2. Bryant University—9
3. Boston University—7
4. WPI —6
Syracuse-6
Bentley-6

Top 6 Most Popular Schools Enrolled—Public

1. University of Massachusetts, Amherst —46
2. Quinsigamond Community College —37
3. Worcester State University—17
4. University of Massachusetts, Boston—15
5. University of Massachusetts, Lowell—10
6. University of Vermont—9

Top Private and Public Enrollments

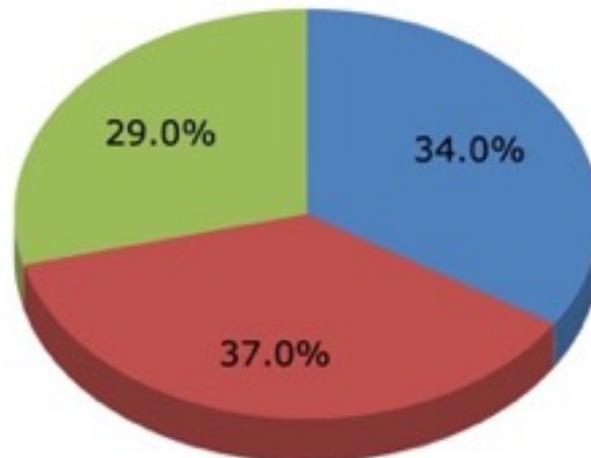


Students with Special Education Services

- Thirty-six (8%) in the Class of 2022 received special education services. Of these 36 students: (this does not include students who received a certificate of attainment)
 - 34% attended 4-year colleges
 - 37% attended 2-year colleges & technical schools
 - 29% entered the employment field or took a gap year
- Of these 36 students, 47% attended public colleges and universities; 53% attended private colleges and universities.

Class of 2022 Future Plans Students with Special Education Services

● 4 Year Colleges ● 2 Year Colleges ● Employment, Other



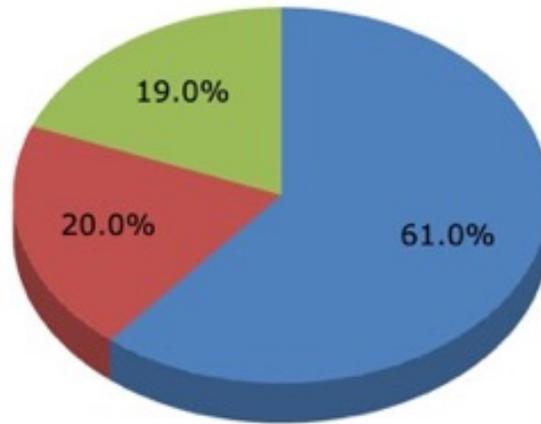
Class of 2022 Students with Free/Reduced Lunch Status

- Sixty-seven (18%) in the Class of 2022 received free or reduced lunch. Of these 67 students: (this does not include students who received a certificate of attainment)
 - 61% attended 4-year colleges
 - 20% attended 2-year colleges & technical schools
 - 19% entered the employment field or took a GAP year

Of the students who attended 4-year and 2-year colleges, 60% attended public colleges and universities; 21% attended private colleges and universities.

Class of 2022 Future Plans Students with Free/Reduced Lunch

● 4 Year Colleges ● 2 Year Colleges ● Employment, Other



Summary Comments

The information, charts, and graphs included in this section focus primarily on high school students and, especially, graduating seniors. Clearly, the success of any graduate is a function of their PreK-12 education. To that end, **all Shrewsbury educators across the district are responsible for contributing to the aforementioned success story of student performance** on standardized testing and college admissions.

It is equally important to note that our students enjoy success outside the classroom in a wide variety of co-curricular programs, from athletics to music and performing arts, speech and debate, and a variety of clubs, community service, or work experiences. These programs are a vital part of student growth and success. As a district, we need to maintain these programs as much as we do our core academic programs. We will continue to do this with a combination of funding from our operating budget and student fees.

FINANCIAL INDICATORS

This section of our budget document includes a variety of municipal and school financial indicators. Individually and collectively, the indicators point to cost-efficient operations and a comparatively low to moderate tax responsibility to the residents.

Average Single-Family Tax Bill: FY12-FY22

The average single-family dwelling tax bill is an often used benchmark to measure and compare the affordability and value proposition of a community. While some may question certain school or municipal costs or characterize them as too high, the average tax bill is an “equalizer” at the end of the discussion. Shrewsbury has long been recognized as a community with a comparatively low tax burden and this has been a driver for continued residential growth.

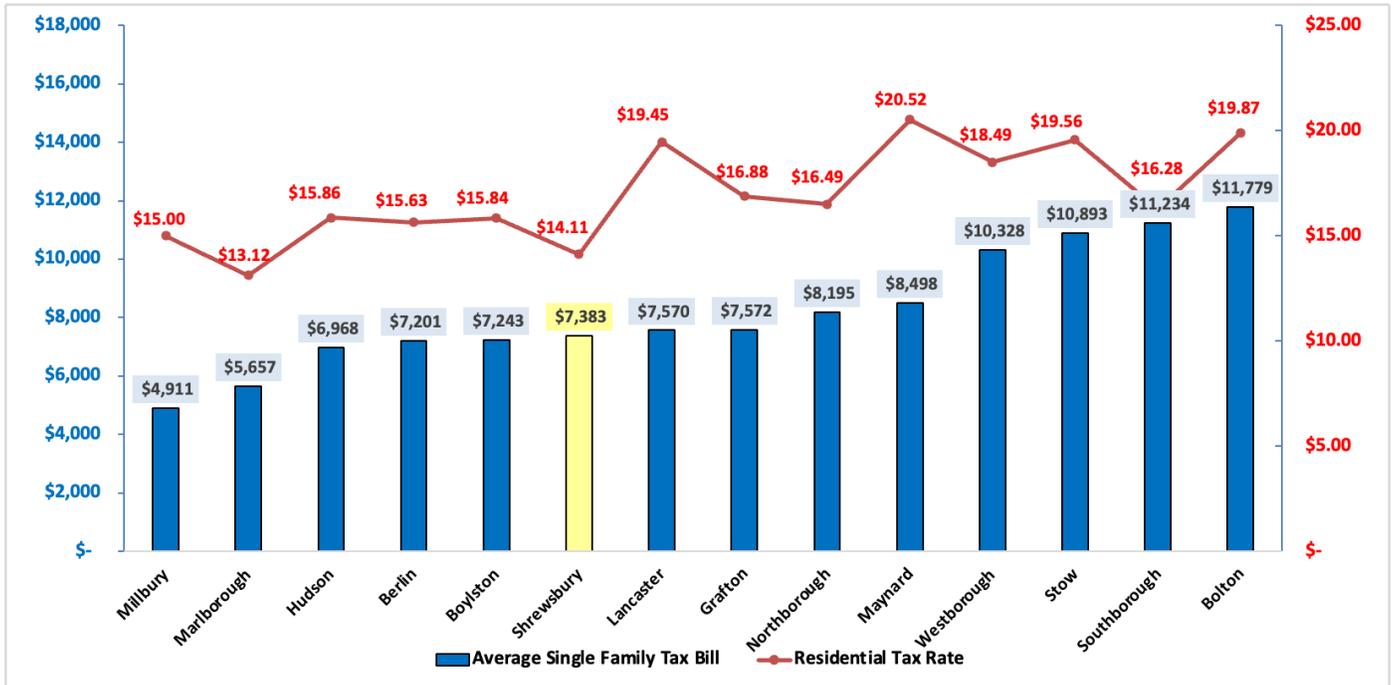
The following chart depicts an eight-year history of single-family assessed values, tax rates, and tax bills. The state rank high to low [1 being the highest tax burden] consistently places Shrewsbury near the middle of the 351 towns included in the ranking.

Fiscal Year	Single Family Assessed Values	Single Family Parcels	Single Family Average Value	Residential Tax Rate	Average Single Family Tax Bill	Rank - High to Low*
2012	\$ 3,389,541,500	9,098	\$ 372,559	\$ 11.11	\$ 4,139	156
2013	\$ 3,387,789,755	9,148	\$ 370,331	\$ 11.67	\$ 4,322	151
2014	\$ 3,385,300,300	9,190	\$ 368,368	\$ 12.17	\$ 4,483	152
2015	\$ 3,518,931,500	9,235	\$ 381,043	\$ 13.20	\$ 5,030	123
2016	\$ 3,691,375,869	9,267	\$ 398,336	\$ 13.00	\$ 5,178	128
2017	\$ 3,821,907,838	9,298	\$ 411,046	\$ 12.83	\$ 5,274	133
2018	\$ 4,094,807,258	9,323	\$ 439,216	\$ 12.66	\$ 5,560	131
2019	\$ 4,238,824,160	9,350	\$ 453,350	\$ 12.57	\$ 5,699	134
2020	\$ 4,481,636,842	9,364	\$ 478,603	\$ 12.47	\$ 5,968	125
2021	\$ 4,518,016,942	9,377	\$ 481,819	\$ 13.19	\$ 6,355	112
2022	\$ 4,912,463,542	9,389	\$ 523,215	\$ 14.11	\$ 7,383	NA

* Massachusetts Department of Revenue

FY22 Property Tax Rate and Average Single Family Home Tax Bill

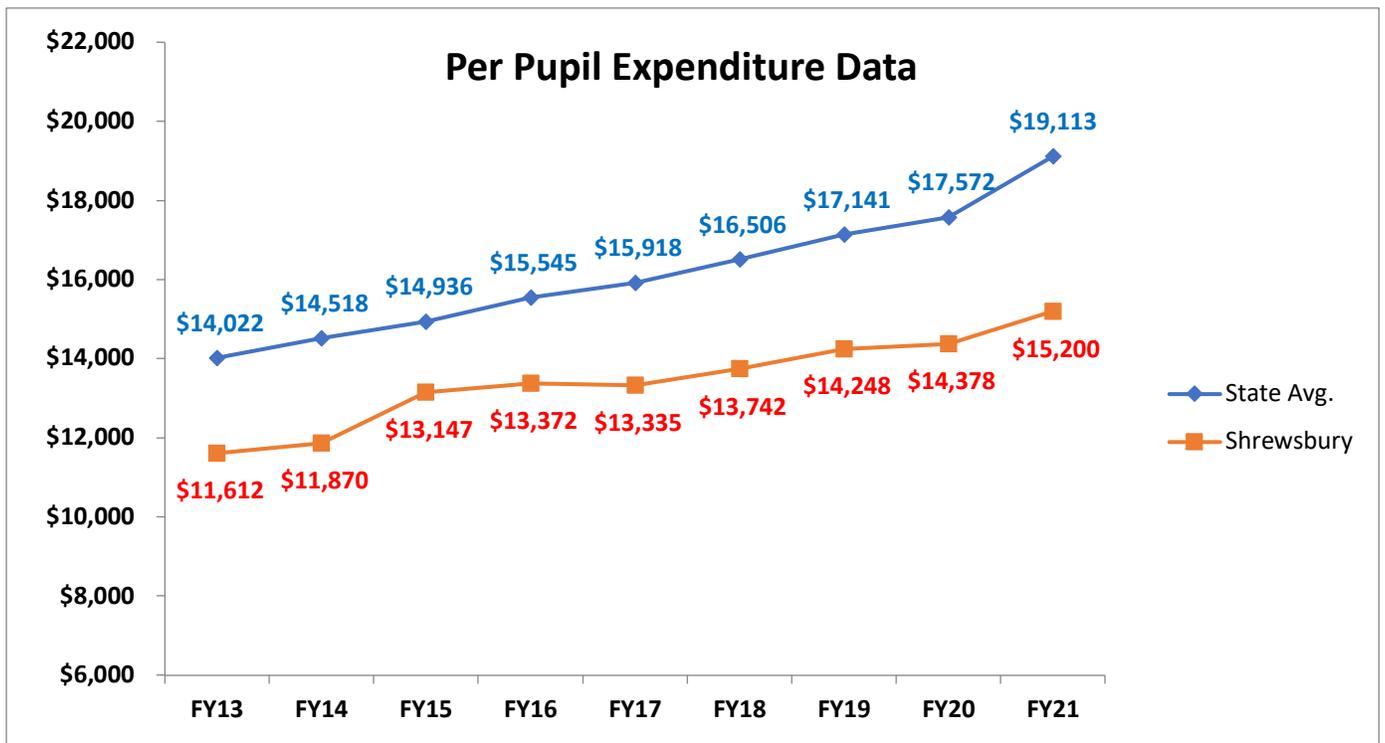
The next chart displays both the FY22 average single-family tax bill and the residential tax rate per \$1,000 of value. Listed in the chart are all the communities that belong to Assabet Valley Collaborative. Amongst this group, Shrewsbury ranks third from the bottom in average tax bill and is the lowest tax rate at \$13.19.



*Massachusetts Department of Revenue FY22 data.

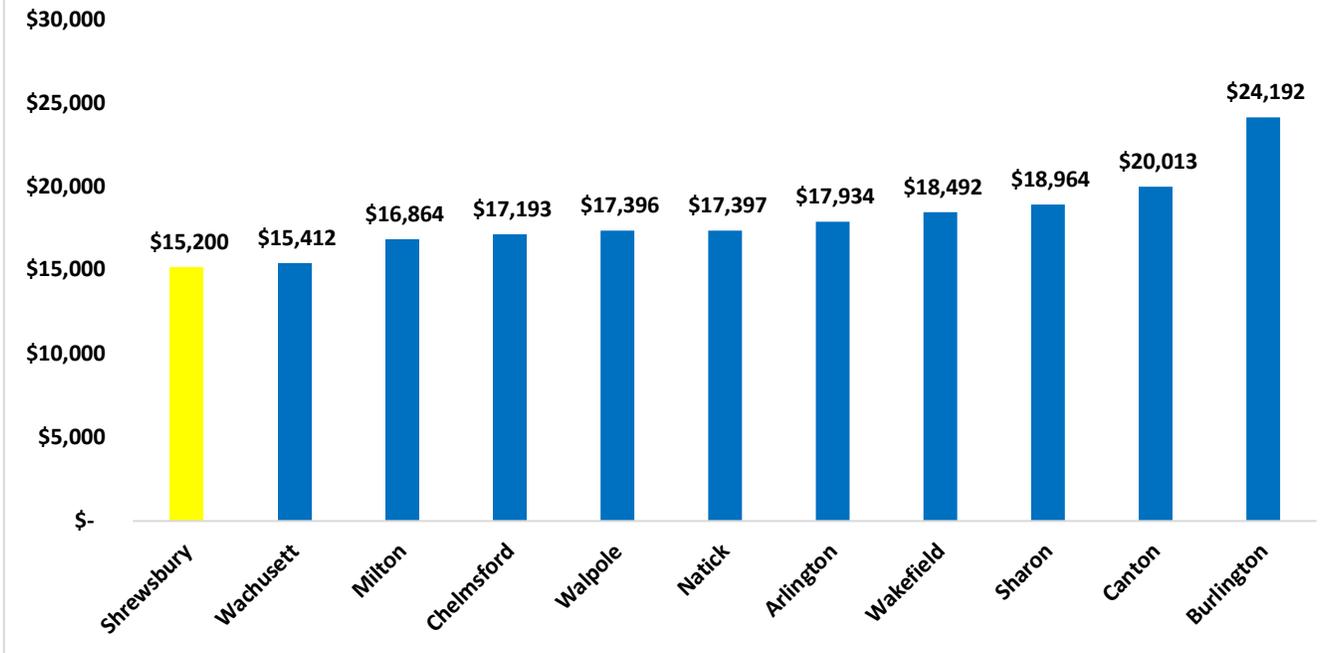
Average Cost Per Pupil

The average cost per pupil is also an often-used comparative statistic to measure relative spending across school districts. The following charts use this statistic in a variety of ways to compare Shrewsbury over time and amongst two different peer groups. In all three comparisons, Shrewsbury's average cost per pupil consistently ranks below the statewide average and near the bottom when comparing amongst communities of similar size or members of the Assabet Valley Collaborative. For more information on public school state spending comparisons, click [here](#).



*Massachusetts Department of Elementary and Secondary Education

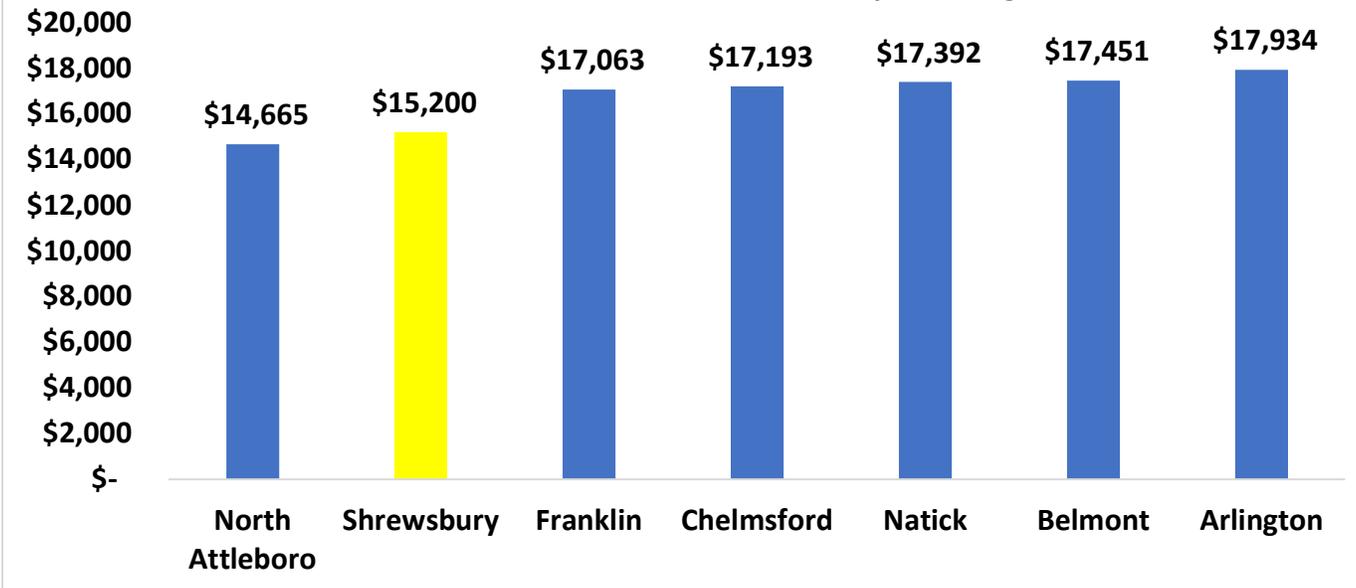
**FY21 Per Pupil Expenditures:
Similar Student Demographics per MA DESE DART**



**Massachusetts Department of Elementary and Secondary Education*

The following chart provides a comparison of the school districts with similar socio- economic factors per *Massachusetts Department of Elementary and Secondary Education*.

**FY21 Per Pupil Expenditures:
Communities with Similar Socio-economics per Cleargov**

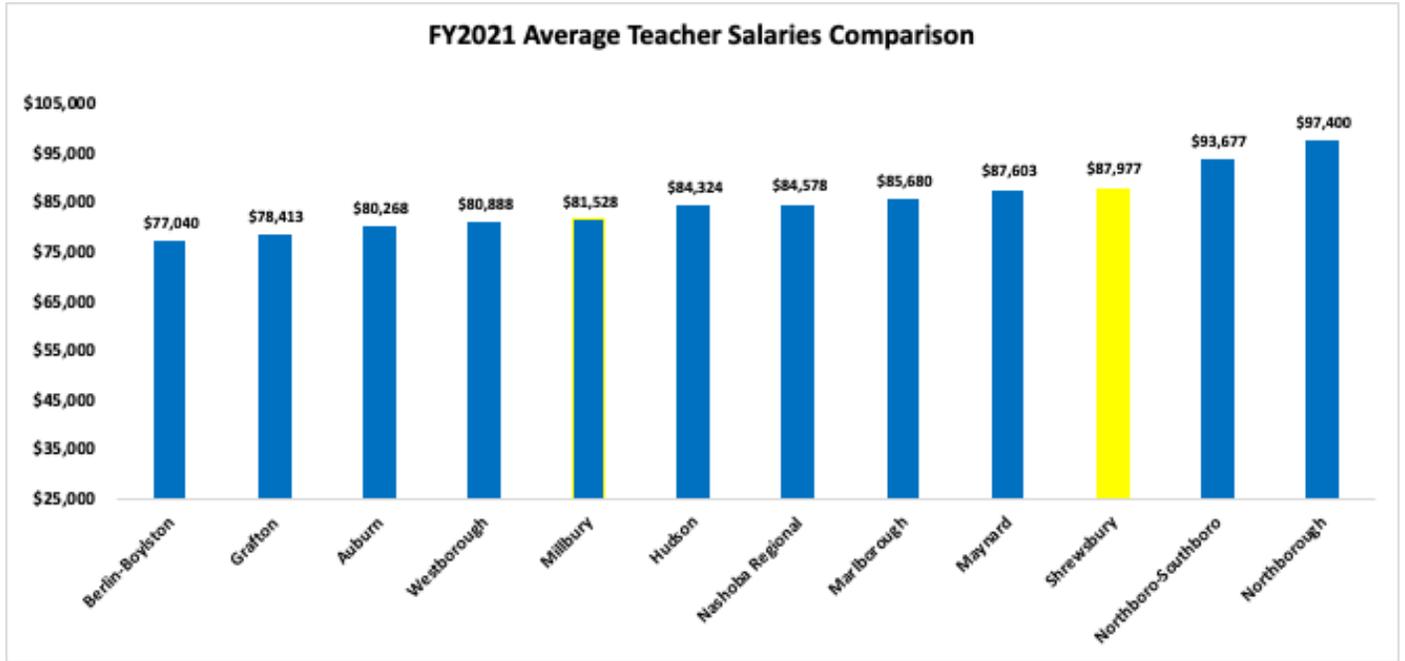


** Massachusetts Department of Elementary and Secondary Education*

Teacher Salaries and Staffing Chart

It is the philosophy of the School Committee to provide a fair and regionally competitive salary and benefits package to attract and retain high-quality educators. At the same time, the School Committee is cognizant of the fiscal limitations and pressures that exist in our community. The chart below shows the FY24 salary grid for members of the Shrewsbury Education Association. The current collective bargaining agreement covers fiscal years 2022-2025.

	FY24 [+2.25%]						
Step	B	B-15	M	M-15	M-30	M-45	M-60
1	\$ 53,784	\$ 56,292	\$ 59,649	\$ 61,873	\$ 64,301	\$ 67,064	\$ 68,951
2	\$ 55,604	\$ 57,930	\$ 61,671	\$ 63,896	\$ 66,321	\$ 68,547	\$ 70,971
3	\$ 57,424	\$ 59,851	\$ 62,886	\$ 65,716	\$ 68,142	\$ 70,568	\$ 72,588
4	\$ 59,245	\$ 61,671	\$ 64,906	\$ 67,534	\$ 69,963	\$ 72,185	\$ 74,208
5	\$ 61,065	\$ 63,489	\$ 66,725	\$ 69,154	\$ 71,578	\$ 74,006	\$ 76,027
6	\$ 63,693	\$ 66,321	\$ 69,557	\$ 71,983	\$ 74,408	\$ 76,636	\$ 78,857
7	\$ 68,343	\$ 70,364	\$ 73,803	\$ 75,704	\$ 78,656	\$ 81,083	\$ 83,104
8	\$ 70,971	\$ 73,197	\$ 76,229	\$ 79,264	\$ 81,689	\$ 83,709	\$ 85,935
9	\$ 73,601	\$ 75,824	\$ 79,464	\$ 81,892	\$ 84,318	\$ 86,543	\$ 88,564
10	\$ 78,455	\$ 80,476	\$ 84,720	\$ 86,744	\$ 88,968	\$ 90,587	\$ 93,012
11	\$ 83,571	\$ 85,795	\$ 89,435	\$ 91,660	\$ 94,289	\$ 96,512	\$ 99,142
12	\$ 87,633	\$ 90,109	\$ 93,185	\$ 96,295	\$ 99,802	\$ 101,041	\$ 103,515
13	\$ 92,610	\$ 95,087	\$ 98,163	\$ 101,274	\$ 104,781	\$ 106,018	\$ 108,493



Source: Massachusetts Department of Elementary and Secondary Education

Years of service, educational credential, and the district salary schedule all impact the average teacher salary statistic.

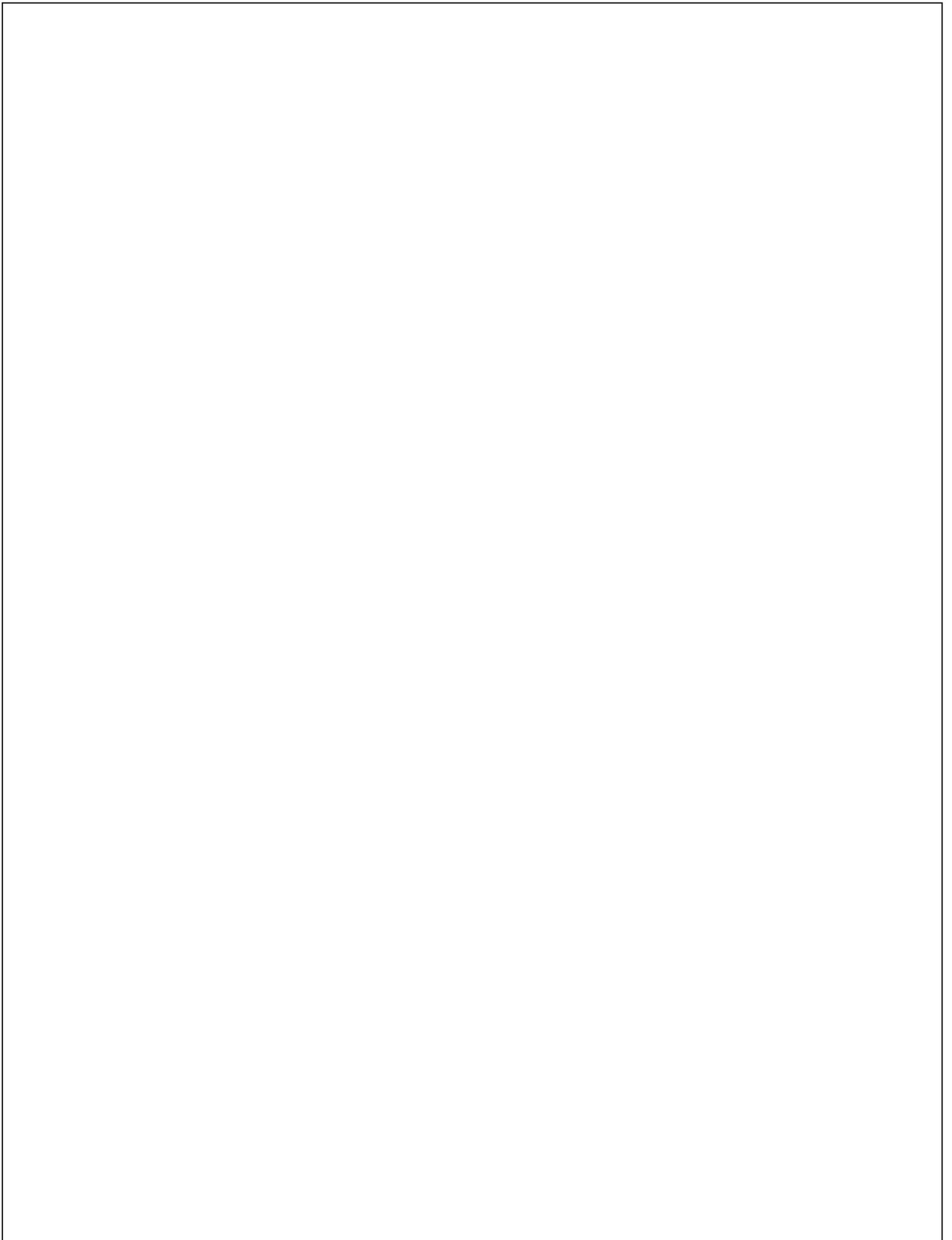
As previously noted, eighty-five percent of the district’s operating budget is allocated towards salaries and wages for staff. Shown below is the district’s full-time equivalency [FTE] staff chart by major employee group.

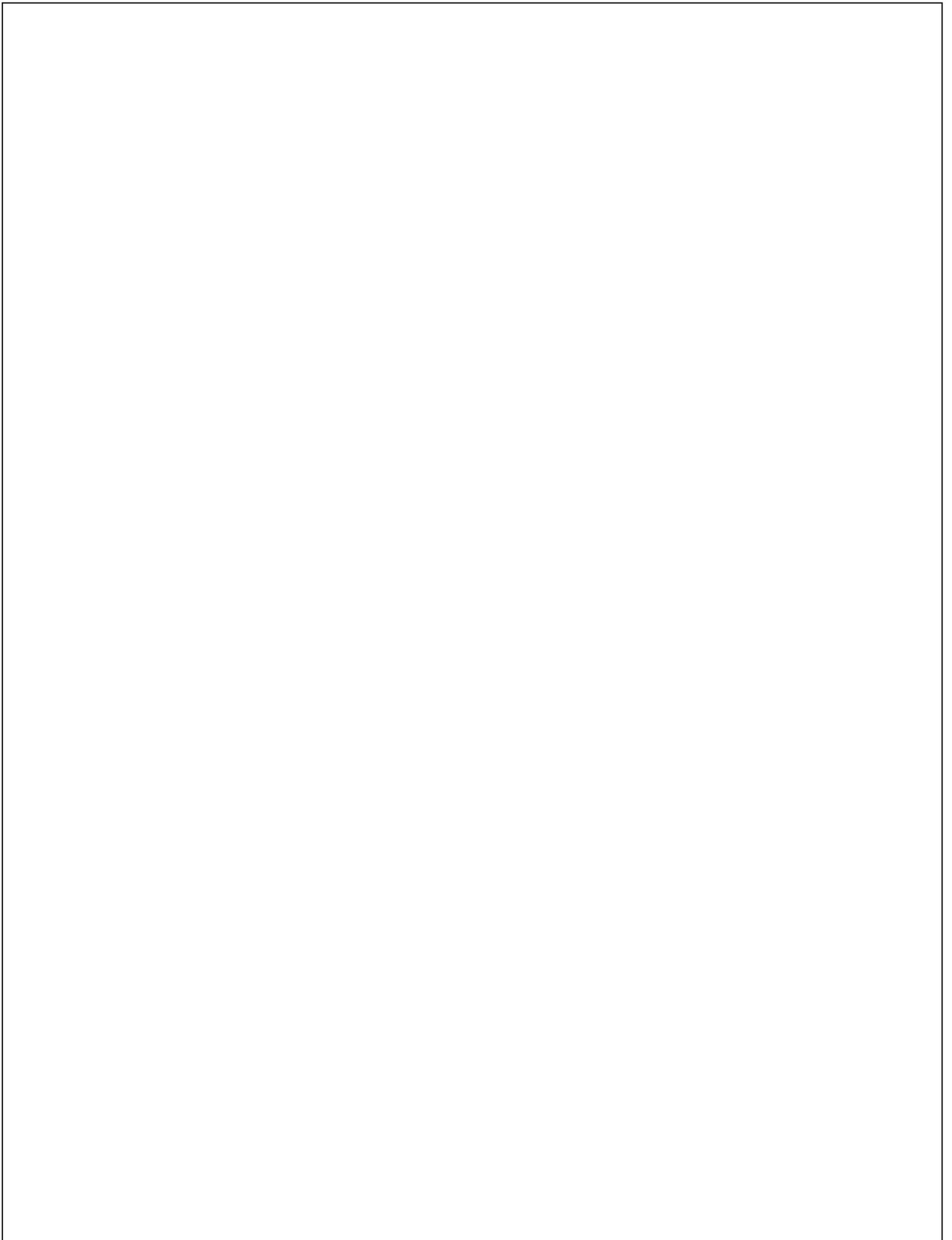
Group	FY22	Group	FY23	Group	FY24
Administrators	8	Administrators	8	Administrators	8
Clerical Support	33.5	Clerical Support	32.5	Clerical Support	32.5
Principals	9	Principals	9	Principals	9
Asst. Principals/Athletic Director	11	Asst. Principals/Athletic Director	11	Asst. Principals/Athletic Director	11
Teachers, Nurses, Counselors	521.5	Teachers, Nurses, Counselors	548.3	Teachers, Nurses, Counselors	555.2
Paraprofessionals	280.1	Paraprofessionals	278.9	Paraprofessionals	304.6
Technology Support	13	Technology Support	15	Technology Support	15
Unclassified Staff/Coordinators	10.4	Unclassified Staff/Coordinators	16.5	Unclassified Staff/Coordinators	17.5
Totals	886.5	Totals	919.2	Totals	952.8

The following chart the displays the staff FTE distribution by both major employee group and school.

Group	Parker	Beal	Coolidge	Floral	Paton	Spring	Sherwood	Oak	High School	District	Total
Administrators										8	8.0
Clerical Support	1	2	1	2	1	1	2	3	8.5	11	32.5
Principals	1	1	1	1	1	1	1	1	1		9.0
Asst. Principals/Athletic Director		1		1			2	2	5		11.0
Teachers, Nurses, Counselors	17.5	60.0	31.1	51.0	30.4	28.1	84.8	87.1	160.2	5	555.2
Paraprofessionals	30.4	50.3	26.1	38.0	21.7	18.4	45.0	31.7	37.0	6	304.6
Technology Support		2	1	1	1	1	1	2	2	4	15.0
Unclassified Staff/Coordinators			0.3	0.9	0.6		2.6	0.50	4.8	7.84	17.50
	49.9	116.3	60.5	94.9	55.7	49.5	138.4	127.3	218.5	41.8	952.8

NOTES



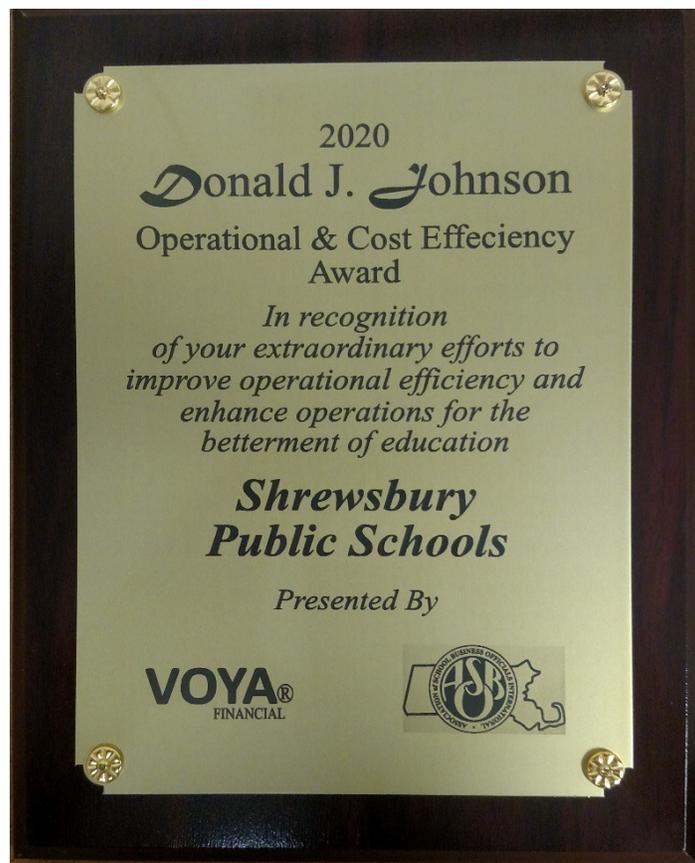


MOST RECENT RECOGNITION OF SUCCESS

The Massachusetts Association of School Business Officials recently announced that it conferred its annual

Donald J. Johnson Operational and Cost Efficiency

Award to Shrewsbury Public Schools!



The award specifically recognized the great success the school district has achieved in creating a variety of innovative ways to generate alternative revenue streams to fund its operations beyond local appropriations and state aid.