

TOTALS BY COST CENTER

Cost Center	Location Code	FY25 ACTUAL BUDGET	FY26 REVISED BUDGET	FY27 DRAFT BUDGET	% Increase over FY26 BUDGET
District Administration	310	1,056,006	1,248,376	1,794,046	43.71%
Transportation	311	758,780	732,200	760,850	3.91%
Sgt. Jordan Shay Lower Elementary	312	5,720,671	5,946,419	6,016,438	1.18%
Cashman Upper Elementary	313	3,880,333	4,204,650	4,240,147	0.84%
Middle School	314	5,494,185	5,652,778	5,312,802	-6.01%
High School	315	5,630,028	5,784,131	5,746,121	-0.66%
Innovation High School	321	881,589	846,133	846,601	0.06%
District Technology	316	237,398	210,168	210,384	0.10%
Maintenance	317	2,597,033	2,641,357	2,666,453	0.95%
Curriculum & Prof. Development	318	546,316	445,599	438,784	-1.53%
Special Education	319	4,626,247	4,799,160	4,473,541	-6.78%
Employee Benefits	320	6,516,852	7,331,739	7,336,545	0.07%
Grand Total		37,945,438	39,842,711	39,842,711	0.00%

Account Number	Account	2025 Actual	2026 Approved Budget	2026 Revised Budget	2027 Draft Budget	% Increase/decrease	Description
ADMINISTRATION							
100 310 1110 6150	SCHOOL COMMITTEE SECRETARY	8,488	8,488	8,764	8,764	0.0%	SC secretary stipend
100 310 1110 6300	CONTRACTED SERVICES	3,440	23,748	23,748	3,748	-84.2%	MASC Policy Renewal (online) & NESDEC.
100 310 1110 6342	SC ADVERTISING	1,219	1,500	1,500	1,500	0.0%	Advertising/Legal Notices
100 310 1110 6710	SC TRAVEL	0	0	0	0		MASC conference for school committee members eliminated
100 310 1110 6730	SC DUES	6,539	6,896	6,896	6,896	0.0%	Memberships for MASC
100 310 1110 6780	SC OTHER EXPENSES	950	600	600	600	0.0%	Retirement gifts, etc.
100 310 1210 6101	SUPERINTENDENT SALARY	199,044	205,513	205,513	203,000	-1.2%	Superintendent(1.0)
100 310 1210 6150	SUPERINTENDENT'S SECRETARY'S SALA	66,485	66,485	68,646	68,646	0.0%	Administrative Assistant to the Superintendent (1.0)
100 310 1210 6300	SUPT. CONTRACTED SERVICES	14,079	10,529	15,193	16,000	5.3%	School Spring, Smore acct, Zoom licenses, etc.
100 310 1210 6341	SUPT. POSTAGE	1,529	2,000	2,000	2,000	0.0%	Postage for central office
100 310 1210 6420	SUPT. SUPPLIES & MATERIALS	4,753	6,000	6,000	6,000	0.0%	Central office supplies, paper, etc.
100 310 1210 6710	SUPT. TRAVEL	1,032	2,500	2,500	2,500	0.0%	Per contract
100 310 1210 6730	SUPT. DUES	1,717	2,000	2,732	2,000	-26.8%	MASS Dues, Amesbury Rotary, NS Super Roundtable
100 310 1410 6106	DIRECTOR OF FINANCE & OPERATIONS	146,085	146,085	151,928	150,000	-1.3%	Director of Finance & Operations (1.0)
100 310 1410 6150	BUSINESS OFFICE STAFF	134,259	134,259	138,623	138,623	0.0%	IncludesAccts Receivable & Payroll Coordinator (2.0)
100 310 1410 6200	NON-EMPLOYEE INSURANCE	241,585	260,422	290,063	313,268	8.0%	Budgeted at FY26 rate w/8% inc.
100 310 1410 6300	CONTRACTED SERVICES	6,850	2,100	5,600	3,500	-37.5%	Droplet fee
100 310 1410 6710	TRAVEL	2,534	2,025	2,025	2,025	0.0%	reimbursement per contract
100 310 1410 6730	DUES	4,294	2,308	3,674	2,711	-26.2%	MASBO, MAPT, MASPA, etc.
100 310 1420 6105	RESERVE FOR IND. & CONTRACT NEG.	0	75,756	0	491,347		Contractual obligatons
100 310 1420 6110	RESERVE FOR COLUMN MOVES	0	120,000	44,244	90,729	105.1%	Anticipated Column Moves for professional staff
100 310 1420 6150	HUMAN RESOURCES SALARY	34,793	36,720	39,253	39,253	0.0%	Shared HR with city
100 310 1420 6169	SICK LEAVE BUYBACK (NOT RETIREMEN	14,675	27,000	12,420	17,000	36.9%	Contractual obligation for buyback of those with less than 3 days sick leave
100 310 1430 6310	LEGAL SERVICES	54,682	75,000	75,000	75,000	0.0%	SC/Labor attorney & Pupil Personnel attorney (negotiations)
100 310 3100 6300	PARENT LIAISON SERVICES	1,416	10,000	10,000	10,000	0.0%	Translation services
100 310 3200 6165	LEAD NURSE	10,300	10,000	10,000	10,635	6.4%	Lead Nurse stipend
100 310 3200 6300	NURSE CONTRACTED SERVICES	3,473	0	0	6,301		Contracted Services (AEDs & Audiology Equipment)
100 310 3200 6500	NURSING SUPPLIES	4,350	4,000	4,000	500	-87.5%	Supplies for AEDs, etc.
100 310 4230 6250	EQUIPMENT MAINTENANCE	7,904	8,000	8,000	8,000	0.0%	Copier lease/maint contract
100 310 5150 6169	EMPLOYEE SEPARATION COSTS	48,500	49,904	64,454	68,500	6.3%	Sick Leave Buyback for Retirees
100 310 5500 6159	CROSSING GUARDS SALARIES	30,720	44,000	44,000	44,000	0.0%	Crossing guard salary based on # of corners
100 310 5550 6400	CROSSING GUARD SUPPLIES	315	1,000	1,000	1,000	0.0%	Supplies for crossing guards, gloves, signs, etc.
ADMINISTRATION TOTAL		1,056,006	1,344,838	1,248,376	1,794,046	43.7%	

Account Number				Account	2025 Actual	2026 Approved Budget	2026 Revised Budget	2027 Draft Budget	% Increase/decrease	Description
				TRANSPORTATION						
100	311	3300	6330	TRANSPORTATION SERVICES	684,648	664,200	664,200	680,850	2.5%	Transportation Contract (includes 10 buses both levels)
100	311	3300	6330	TRANSPORTATION USER FEE OFFSET	(48,000)	(72,000)	(72,000)	(60,000)	-16.7%	User fees \$250/rider, \$500 family cap
100	311	3300	6331	MCKINNEY-VENTO TRANSPORTATION	122,132	140,000	140,000	140,000	0.0%	Homeless transportation increased based on FY25
				TRANSPORTATION TOTAL	758,780	732,200	732,200	760,850	3.9%	

Account Number				Account	2025 Actual	2026 Approved Budget	2026 Revised Budget	2027 Draft Budget	% Increase/decrease	Description
SGT. JORDAN SHAY LOWER ELEMENTARY SCHOOL										
100	312	2210	6107	PRINCIPAL SALARY	136,326	136,516	140,743	140,743	0.0%	Principal (1.0), Bldg. Coordinator stipend
100	312	2210	6150	SECRETARY SALARY	55,120	56,492	60,354	60,354	0.0%	Secretary (1.0) includes stipend for sub caller
100	312	2210	6151	CLERICAL SUPPORT SALARY	36,139	37,314	40,163	40,163	0.0%	Clerical Support (.7)
100	312	2210	6420	PRINCIPAL OFFICE SUPPLIES	2,464	2,500	2,500	2,500	0.0%	Office Supplies
100	312	2210	6710	PRINCIPAL TRAVEL & CONFERENCES	275	1,900	1,900	1,900	0.0%	contract
100	312	2210	6730	PRINCIPAL DUES & MEMBERSHIPS	608	600	600	600	0.0%	Principal dues & memberships per contract
100	312	2305	6110	REGULAR EDUCATION TEACHER SALARIE	2,814,446	2,996,377	2,988,759	2,833,911	-5.2%	Regular education teachers (33.0), includes Title 1 Reading Specialist, Music, PE (2), Art & EL and STEM. Reduces 3.0 teachers
100	312	2305	6110	OFFSET BY TITLE ONE GRANT	(91,131)	(100,781)	(100,781)	(100,781)	0.0%	offset
100	312	2305	6110	OFFSET BY ESSER III	0					Math Interventionist ESSER Salary offset
100	312	2305	6110	OFFSET BY PRE-K REVOLVING	(50,000)	(70,000)	(70,000)	(70,000)	0.0%	Portion of Pre-K Salary offset
100	312	2305	6111	SPECIAL EDUCATION TEACHER SALARIE	749,164	776,783	779,814	814,620	4.5%	Special Ed teachers (8.0). Special Ed facilitator (1.0)
100	312	2310	6132	HOME/HOSPITAL TUTORING SALARY	0	0	0	0		Hourly pay for tutoring reg. education students in home/hospital
100	312	2310	6300	HOME/HOSPITAL TUTORING CONT. SERV	0	0	0	0		tutoring
100	312	2320	6111	SPED MED/THERAPEUTIC PROF SALARIE	319,123	352,076	272,212	347,016	27.5%	Speech Therapist (2.0), BCBA (2.0), OT & PT moved to sped budget
100	312	2320	6131	SPED MED/THERAPEUTIC ASST SALARIE	46,465	47,495	48,757	48,757	0.0%	Speech Therapy Assistant (1.0)
100	312	2324	6155	LONG-TERM SUBSTITUTES	41,292	30,000	30,000	30,000	0.0%	Coverage for LT substitutes
100	312	2324	6156	SPECIAL ED. LONG-TERM SUBSTITUTES	16,366	0	0	0		Transfers from regular substitute acct
100	312	2325	6155	SUBSTITUTE TEACHER SALARIES	48,063	39,000	39,000	39,000	0.0%	Coverage for daily regular education absences
100	312	2325	6156	SPECIAL ED. SUBSTITUTE TEACHER SAL	16,675	13,000	13,000	13,000	0.0%	absences
100	312	2330	6130	TEACHER ASSISTANTS SALARIES	275,945	292,727	291,129	179,509	-38.3%	5 Kindergarten paras (5.0), 2 Title One Paras (2.0) Reduced by 3.0 K Para's
100	312	2330	6130	OFFSET BY TITLE ONE GRANT	(78,547)	(85,281)	(85,281)	0	-100.0%	Title One Para Salary offset
100	312	2330	6131	SPECIAL ED TEACHER ASSISTANTS SALA	702,380	739,036	818,954	958,954	17.1%	26 Special Ed para's (24.8 FTE)
100	312	2330	6131	OFFSET BY 262 SPED GRANT	(25,015)	(21,145)	(21,145)	(21,145)	0.0%	Special Ed 262 Para Salary offset
100	312	2330	6156	SPECIAL ED ASST SUBSTITUTES	34,813	20,000	20,000	20,000	0.0%	Special Ed Para substitutes
100	312	2340	6120	LIBRARY SALARY	95,060	100,766	100,766	100,781	0.0%	Library/Media Specialist (1.0)
100	312	2357	6110	COACHES SALARY	30,716	0	0	0		Reading Coach (.5) eliminated
100	312	2410	6510	TEXTBOOKS	24,376	27,152	27,152	27,152	0.0%	Wilson, Textbooks & Consumables for Math
100	312	2410	6511	SPECIAL ED. TEXTBOOKS	241	500	500	500	0.0%	Sunday
100	312	2415	6520	LIBRARY SUPPLIES	499	1,151	1,151	1,151	0.0%	Supplies and materials to support library
100	312	2415	6485	LIBRARY SOFTWARE	1,169	1,521	1,521	1,521	0.0%	Follet Hosted & Destiny
100	312	2420	6470	INSTRUCTIONAL EQUIPMENT	370	603	603	603	0.0%	DYO totes, keyboard cases
100	312	2420	6250	CONTRACTED EQUIPMENT MAINTENANCE	45,266	38,000	38,000	38,000	0.0%	Copier leases plus maintenance & overages
100	312	2430	6430	TEACHER SUPPLIES	17,004	17,800	17,800	17,800	0.0%	Classroom supplies
100	312	2430	6431	SPED TEACHER SUPPLIES	203			0		Special Ed Classroom supplies
100	312	2450	6481	INSTRUCTIONAL TECH HARDWARE	2,912	0	0	0		iPad Lease
100	312	2450	6485	INSTRUCTIONAL TECH SOFTWARE	14,434	15,000	15,000	15,000	0.0%	Explore Learning-Relfex, Seesaw, Lexia Starfall, Clever Prototype-Storyboard, Lazel-Reading A-Z/Rax, Sunburst-Type to Learn,etc
100	312	2710	6125	GUIDANCE SALARY	185,892	192,893	192,893	192,893	0.0%	Guidance Counselor (1.0), Social Worker (1.0)
100	312	2720	6430	TESTING MATERIALS & SUPPLIES	1,334	1,759	1,759	1,759	0.0%	Amplify-Dibels, Heiniman, Pearson
100	312	2800	6128	PSYCHOLOGIST SALARY	50,054	52,515	52,515	52,515	0.0%	School Psychologist (.5)
100	312	3200	6135	NURSE SALARY	69,588	74,350	74,350	74,350	0.0%	Nurse (1.0)
100	312	3200	6131	CNA SALARY		19,026	19,026	19,342	1.7%	CNA Salary (.6)
100	312	3200	6500	OFFSET BY COMPREHENSIVE HEALTH GR		(19,026)	(19,026)	(19,342)	1.7%	CH Grant Salary Offset
100	312	3200	6500	NURSE SUPPLIES	1,833	3,000	3,000	3,000	0.0%	Nursing supplies
100	312	3520	6142	X-CURRICULAR STIPENDS	0	0	0	0		Per contract
100	312	3520	6301	X-CURRICULAR CONTRACTED SERVICES	0	0	0	0		Buses, etc.
100	312	4110	6145	CUSTODIAN SALARIES	118,539	132,913	129,731	131,312	1.2%	Multi Purpose Facility Tech (2.0)
100	312	4110	6147	CUSTODIAN OVERTIME	2,556	5,000	5,000	5,000	0.0%	Overtime for MPFT
100	312	4110	6450	CUSTODIAN SUPPLIES	7,657	14,000	14,000	14,000	0.0%	Custodial supplies
SGT. JORDAN SHAY LOWER ELEMENTAR					5,720,671	5,943,532	5,946,419	6,016,438	1.2%	

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CASHMAN ELEMENTARY SCHOOL							
100 313 2210 6107	PRINCIPAL SALARY	132,327	123,056	234,797	234,797	0.0%	Principal (1.0), Asst. Principal (1.0)
100 313 2210 6150	SECRETARY SALARY	58,200	61,073	61,530	61,530	0.0%	Secretary (1.0) includes stipend for sub caller
100 313 2210 6151	CLERICAL SUPPORT SALARY	33,024	34,097	34,097	37,302	9.4%	Clerical Support, (.7)
100 313 2210 6420	PRINCIPAL OFFICE SUPPLIES	527	1,750	1,750	1,750	0.0%	Office supplies
100 313 2210 6430	PRINCIPAL OTHER SUPPLIES	100	2,500	2,500	2,500	0.0%	Postage and office supplies
100 313 2210 6710	PRINCIPAL TRAVEL & CONFERENCES	0	0	0	0	0.0%	Conferences & travel reimbursement per contract
100 313 2210 6730	PRINCIPAL DUES & MEMBERSHIPS	0	900	900	900	0.0%	Principal dues & memberships per contract
100 313 2305 6110	REGULAR EDUCATION TEACHER SALARY	2,253,551	2,313,047	2,208,267	2,235,067	1.2%	Reg. Ed teachers (24.0), includes Title 1 Reading, EL, Music, PE, Art & Tech
100 313 2305 6110	OFFSET BY TITLE ONE GRANT	(97,609)	(100,781)	(100,781)	(106,825)	6.0%	Title One Reading Specialist Salary offset
100 313 2305 6111	SPECIAL EDUCATION TEACHER SALARY	694,389	827,853	845,586	851,607	0.7%	Special Ed teachers (8.0), adj. counselor (1.0) & Special Education facilitator (1.0)
100 313 2310 6132	HOME/HOSPITAL TUTORING SALARY	0	0	0	0		Hourly pay for tutoring reg. education students in home/hospital
100 313 2310 6300	HOME/HOSPITAL TUTORING CONT. SERV	1,634	2,000	2,000	2,000	0.0%	Contract services to provide home/hospital tutoring
100 313 2320 6111	SPED MED/THERAPEUTIC PROF SALARY	133,706	141,665	151,186	177,116	17.2%	Speech Therapist (1.2), BCBA (1.0), OT & PT moved to sped budget
100 313 2305 6110	OFFSET BY CHOICE	(75,145)	(79,595)	(79,595)	(81,602)	2.5%	BCBA CHOICE Salary offset
100 313 2320 6131	SPED MED/THERAPEUTIC ASST SALARY	4,214	45,506	23,551	0	-100.0%	Speech Asst (1.0)
100 313 2324 6155	LONG-TERM SUBSTITUTES	21,091	25,000	25,000	25,000	0.0%	Coverage for LT substitutes
100 313 2324 6156	SPECIAL ED. LONG-TERM SUBSTITUTES	3,980	0	0	0		Transfers from regular substitute acct
100 313 2325 6155	SUBSTITUTE TEACHER SALARIES	34,150	18,000	18,000	18,000	0.0%	Coverage for daily regular education absences
100 313 2325 6156	SPECIAL ED. SUBSTITUTE TEACHER SAL	14,000	18,000	18,000	18,000	0.0%	Coverage for daily special education absences
100 313 2330 6130	TEACHER ASSISTANTS SALARIES	40,335	43,535	43,535	43,535	0.0%	CAMP para
100 313 2330 6131	SPECIAL ED TEACHER ASSISTANTS SALA	616,303	696,225	750,996	630,247	-16.1%	17 Special Education Para's
100 313 2330 6131	OFFSET BY IDEA SPED GRANT/CB	(616,178)	(629,183)	(629,183)	(573,621)	-8.8%	IDEA Salary offset
100 313 2330 6156	SPECIAL ED ASST SUBSTITUTES	32,750	15,000	15,000	15,000	0.0%	Special Ed Para substitutes based on current usage
100 313 2340 6120	LIBRARY SALARY	81,461	86,990	87,865	90,826	3.4%	Library/Media Specialist (1.0)
100 313 2357 6110	COACHES SALARY	30,716	0	0	0		Reading Coach (.5) eliminated
100 313 2410 6510	TEXTBOOKS	5,376	8,713	8,713	8,713	0.0%	Gr. 3-4 Math textbooks & possible cost for DESMOS workbooks
100 313 2410 6430	CURRICULUM SUPPLIES & MATERIALS	14,105	17,243	17,243	17,243	0.0%	Math (\$2825), Art (\$3,975), Music (\$1148), ELA (\$8329), PE (\$966)
100 313 2415 6520	LIBRARY SUPPLIES	1,725	1,165	1,165	1,165	0.0%	Consumables (book tape & glue), and book orders
100 313 2415 6525	AUDIO VISUAL SUPPLIES	1,157	2,000	2,000	2,000	0.0%	Projector updates
100 313 2415 6485	LIBRARY SOFTWARE	2,473	2,692	2,692	2,063	-23.4%	Follett Hosted & Destiny, Wolrd Almanac, Guild, Sora, Scholastic Go, TrueFlix, Brainpop, Jr. Library Guild
100 313 2420 6470	INSTRUCTIONAL EQUIPMENT	2,670	5,000	5,000	5,000	0.0%	New instructional equipment
100 313 2420 6250	CONTRACTED EQUIPMENT MAINTENANCE	49,988	30,000	30,000	30,000	0.0%	Copier lease & maint moved from 4230
100 313 2430 6430	TEACHER SUPPLIES	15,391	25,000	25,000	25,000	0.0%	Classroom supplies \$55/pupil, paper, pencils, student supplies
100 313 2450 6481	INSTRUCTIONAL TECH HARDWARE	0	0	0	50,000		Replacement of student chromebooks-Gr. 3
100 313 2450 6485	INSTRUCTIONAL TECH SOFTWARE	26,603	27,645	27,645	27,645	0.0%	Lazel (Raz & EL),IXL , Wevideo, Typing Agent, Mystery Science, Explore Learning, Clever-Storyboard, Lexia, Second Step, Reflex Math, Blooet, Co-Spaces EDU, Book Creator, QuiverVision, Apple Volume Purchase
100 313 2710 6125	GUIDANCE SALARY	99,399	102,540	81,602	83,607	2.5%	Social Worker/School Adj Counselor (1.0)
100 313 2710 6420	GUIDANCE SUPPLIES	496	500	500	500	0.0%	SEL Materials
100 313 2720 6430	TESTING MATERIALS & SUPPLIES	0	450	450	450	0.0%	Amplify-Dibels
100 313 2800 6128	PSYCHOLOGIST SALARY	50,054	51,640	51,640	52,515	1.7%	School Psychologist (.5)
100 313 3200 6135	NURSE SALARY	69,588	71,850	71,850	71,850	0.0%	Nurse (1.0)
100 313 3200 6500	NURSE SUPPLIES	1,996	2,000	2,000	2,000	0.0%	Nursing supplies
100 313 3520 6142	X-CURRICULAR STIPENDS	4,459	4,986	4,986	4,986	0.0%	Per contract
100 313 3520 6301	X-CURRICULAR CONTRACTED SERVICES	948	1,000	1,000	1,000	0.0%	Buses, etc.
100 313 3600 6138	LUNCH/RECESS MONITORS	0	0	0	14,868		
100 313 4110 6145	CUSTODIANS SALARY	123,760	129,731	134,663	134,913	0.2%	Multi Purpose Facility Tech (2.0)
100 313 4110 6147	CUSTODIAN OVERTIME	9,263	7,500	7,500	7,500	0.0%	Custodial overtime
100 313 4110 6450	CUSTODIAN SUPPLIES	3,353	14,000	14,000	14,000	0.0%	Custodian supplies
CASHMAN ELEMENTARY TOTAL		3,880,333	4,152,293	4,204,650	4,240,147	0.8%	

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MIDDLE SCHOOL							
100 314 2210 6107	PRINCIPALS SALARY	346,362	238,362	246,109	246,109	0.0%	Principal (1.0), Assistant Principal (1.0)
100 314 2210 6150	SECRETARIES SALARY	102,362	106,038	107,853	110,237	2.2%	Secretaries (2.0)
100 314 2210 6420	PRINCIPAL OFFICE SUPPLIES	1,673	2,000	2,000	1,000	-50.0%	Office Supplies
100 314 2210 6430	PRINCIPAL OTHER SUPPLIES	3,160	2,000	2,000	1,000	-50.0%	General supplies and MCAS mailing
100 314 2210 6470	PRINCIPAL EQUIPMENT	913	1,000	1,000	700	-30.0%	Misc. small equipment
100 314 2210 6710	PRINCIPAL TRAVEL & CONFERENCES	600	500	500	0	-100.0%	Conferences & travel reimbursement per contract
100 314 2210 6711	ASST. PRINCIPAL TRAVEL & CONFERENC	0	500	500	0	-100.0%	Conferences & travel reimbursement per contract
100 314 2210 6730	PRINCIPAL DUES & MEMBERSHIPS	1,372	1,000	1,000	1,000	0.0%	Dues & Memberships per contract
100 314 2210 6731	ASST. PRINCIPAL DUES & MEMBERSHIPS	0	3,000	3,000	1,000	-66.7%	Dues & Memberships per contract
100 314 2250 6481	LEADERSHIP TECHNOLOGY HARDWARE	2,708	0	0	0		Administrative computers
100 314 2305 6110	REGULAR EDUCATION TEACHER SALARI	2,598,357	2,788,184	2,758,823	2,520,662	-8.6%	Regular education teachers (30) includes EL (1.0), Reading/MTSS (1.0), Art (1.0), Music (2.0), PE&Health (3.0), STEM (1.0) Tech (1.0), and Content Leads stipends (\$1,500/ea) Reduced by 4.0
100 314 2305 6111	SPECIAL EDUCATION TEACHER SALARIE	1,016,998	887,150	930,911	830,654	-10.8%	Special Education Teachers (8.0), Sped Facilitator (1.0)
100 314 2310 6132	HOME/HOSPITAL TUTORING SALARY	0	0	0	0		Hourly pay for tutoring reg. education students in home/hospital
100 314 2310 6300	HOME/HOSPITAL TUTORING CONT. SERV	1,533	500	500	500	0.0%	Contract services to provide home/hospital tutoring
100 314 2320 6111	SPED MED/THERAPEUTIC PROF SALARIE	144,461	154,918	141,005	145,576	3.2%	Speech Therapist (.8), BCBA (1.0)
100 314 2324 6155	LONG-TERM SUBSTITUTES	55,811	25,000	25,000	25,000	0.0%	Coverage for LT substitutes
100 314 2324 6156	SPECIAL ED. LONG-TERM SUBSTITUTES	0	0	0	0		Transfers from regular substitute acct
100 314 2325 6155	SUBSTITUTE TEACHERS	41,613	25,000	25,000	25,000	0.0%	Coverage for daily regular education absences
100 314 2325 6156	SPED SUBSTITUTE TEACHERS	8,138	10,000	10,000	10,000	0.0%	Coverage for daily special education absences
100 314 2330 6131	SPED TEACHER ASSISTANTS	551,696	592,309	638,545	796,944	24.8%	20 Special Educations para's, 1.0 LPN
CIRCUIT BREAKER OFFSET							
100 314 2330 6155	SPECIAL ED ASST SUBSTITUTES	6,313	15,000	15,000	15,000	0.0%	Special Ed Para substitutes
100 314 2340 6120	LIBRARY SALARY	0	0	0	0		Library Media Specialist
100 314 2410 6510	TEXTBOOKS	1,515	3,000	33,000	4,000	-87.9%	Textbooks and related media
100 314 2410 6511	SPED TEXTBOOKS	132	1,000	1,000	2,000	100.0%	Sped Textbooks and related media
100 314 2415 6300	LIBRARY SERVICES	499	500	500	1,500	200.0%	Subscriptions, licenses
100 314 2415 6485	LIBRARY SOFTWARE	1,169	1,200	1,200	2,000	66.7%	Follett
100 314 2415 6520	LIBRARY SUPPLIES	0	0	0	0		Books and supplies
100 314 2420 6250	CONTRACTED EQUIPMENT MAINTENANCE	27,402	30,000	30,000	30,000	0.0%	Copier lease & maintenance
100 314 2420 6255	OTHER EQUIPMENT MAINTENANCE	1,216	3,000	3,000	3,000	0.0%	Repair and maintenance on other instructional equipment
100 314 2430 6430	TEACHER SUPPLIES	21,584	25,000	25,000	30,500	22.0%	Classroom supplies
100 314 2430 6431	SPED TEACHER SUPPLIES	1,225	3,000	3,000	3,000	0.0%	Sped classroom supplies
100 314 2450 6481	INSTRUCTIONAL TECH HARDWARE	276	51,000	51,000	51,000	0.0%	Replacement of student chromebooks - Gr. 8 , Laptop, Elmo's Replacement Projectors
100 314 2450 6485	INSTRUCTIONAL TECH SOFTWARE	8,539	12,000	12,000	12,000	0.0%	Neuron, Brainpop, Edpuzzle, etc.
100 314 2710 6125	GUIDANCE SALARIES	246,186	259,158	259,158	188,172	-27.4%	Counselors (3.0) Reduced by 1.0
100 314 2710 6125	OFFSET BY ESSER III	0	0	0	0		Adjustment Counselor Salary offset
100 314 2710 6420	GUIDANCE SUPPLIES	1,254	2,000	2,000	2,000	0.0%	Guidance Supplies and related media
100 314 2800 6128	PSYCHOLOGIST SALARY	44,734	47,150	47,150	48,153	2.1%	School Psychologist (.5)
100 314 3200 6135	NURSE SALARY	73,314	76,821	76,821	76,821	0.0%	Nurse Salary (1.0)
100 314 3200 6131	CNA SALARY	0	0	0	0		CNA Salary (.6) moved to Shay
100 314 3200 6131	OFFSET BY COMPREHENSIVE HEALTH G	0	0	0	0		CH Grant Salary Offset
100 314 3200 6500	NURSE'S SUPPLIES	1,504	2,000	2,000	3,000	50.0%	Nurse's Supplies
100 314 3400 6138	CAFETERIA SALARY	725	0	0	0		Cafeteria Salary
100 314 3520 6142	EXTRACURRICULAR STIPENDS	28,230	25,111	25,111	0	-100.0%	Extracurricular Stipends
100 314 3520 6300	EXTRACURRICULAR CONTRACTED SER	10,951	4,500	4,500	4,500	0.0%	Buses, etc.
100 314 3600 6138	SUPERVISION - CAFETERIA	13,925	14,400	14,400	14,868	3.3%	Student supervision at lunch
100 314 4110 6145	CUSTODIAN SALARIES	119,645	128,192	128,192	129,731	1.2%	Multi Purpose Facility Tech (2.0)
100 314 4110 6147	CUSTODIAN OVERTIME	4,730	10,000	10,000	10,000	0.0%	Custodian overtime
100 314 4110 6450	CUSTODIAN SUPPLIES	1,361	15,000	15,000	15,000	0.0%	Custodial supplies
MIDDLE SCHOOL TOTAL		5,494,185	5,566,493	5,652,778	5,312,802	-6.0%	

Account Number	Account	2025 Actual	2026 Approved Budget	2026 Revised Budget	2027 Draft Budget	% Increase/decrease	Description
HIGH SCHOOL							
100 315 2210 6107	PRINCIPALS SALARY	368,284	368,284	383,254	383,254	0.0%	Principal (1.0), AP (1.0), AP/AD (1.0)
100 315 2210 6150	SECRETARIES SALARY	117,630	118,335	116,080	115,589	-0.4%	Secretaries (2.0), includes stipend for sub caller
100 315 2210 6151	CLERICAL SUPPORT SALARY	66,778	68,274	79,651	39,834	-50.0%	Clerical Support, (1.4) Reduced by .7
100 315 2210 6300	CONTRACTED SERVICES - NEASC	5,695	20,000	20,000	8,000	-60.0%	High School Accreditation Fee
100 315 2210 6111	NEASC COORDINATORS STIPEND	2,000	2,000	2,000	2,000	0.0%	NEASC Coordinator stipends
100 315 2210 6420	PRINCIPAL OFFICE SUPPLIES	4,053	4,500	4,500	4,500	0.0%	Office Supplies
100 315 2210 6430	PRINCIPAL OTHER SUPPLIES	1,894	3,000	3,000	3,000	0.0%	Other Supplies
100 315 2210 6710	PRINCIPAL TRAVEL & CONFERENCES	137	1,250	1,250	1,250	0.0%	Conferences & travel reimbursement per contract
100 315 2210 6711	ASST PRINCIPAL TRAVEL & CONFERENC	747	2,500	2,500	2,500	0.0%	Conferences & travel reimbursement per contract
100 315 2210 6730	PRINCIPAL DUES & MEMBERSHIPS	724	1,250	1,250	1,250	0.0%	Dues & Memberships per contract
100 315 2210 6731	ASST. PRINCIPAL DUES & MEMBERHSIPS	1,073	2,500	2,500	2,500	0.0%	Dues & Memberships per contract
100 315 2305 6110	REGULAR EDUCATION TEACHER SALARI	3,376,452	3,379,870	3,371,543	3,130,413	-7.2%	Regular education teachers (36.1)includes ML (1.0), Art (1.0), Music (1.0), Health & PE (3.0), Tech (3.0) and \$4,800 stipends for dept. heads, 8 salaries offset by Choice, 2 salaries offset by South Hampton Tuition. Reduced by 4.0 Teachers
100 315 2305 6110	SCHOOL CHOICE OFFSET	(725,028)	(843,432)	(843,432)	(810,914)	-3.9%	8 Salaries offset by Choice Revolving
100 315 2305 6110	SOUTH HAMPTON TUITION OFFSET	(174,255)	(184,645)	(184,645)	(186,652)	1.1%	2 Salaries offset by So. Hampton Tuition Revolving
100 315 2305 6111	SPECIAL EDUCATION TEACHER SALARIE	625,046	765,744	734,623	935,062	27.3%	Special Ed teachers (9.0), Special Education facilitator (1.0)
100 315 2310 6132	HOME/HOSPITAL TUTORING SALARY	0	0	0	0		Hourly pay for tutoring reg. education students in home/hospital
100 315 2310 6300	HOME/HOSPITAL TUTORING CONT. SERV	28,907	5,000	5,000	5,000	0.0%	Contract services to provide home/hospital tutoring
100 315 2320 6111	SPED MED/THERAPEUTIC PROF SALARIE	14,640	15,518	13,912	14,314	2.9%	Speech Therapist (.2)
100 315 2320 6131	SPED MED/THERAPEUTIC ASST SALARIES			15,701	0	-100.0%	
100 315 2324 6155	LONG-TERM SUBSTITUTES	0	25,000	25,000	25,000	0.0%	Coverage for LT substitutes
100 315 2324 6156	SPECIAL ED. LONG-TERM SUBSTITUTES	29,148	0	0	0		Transfers from regular substitute acct
100 315 2325 6155	SUBSTITUTE TEACHERS	35,783	25,000	25,000	25,000	0.0%	Coverage for daily regular education absences
100 315 2325 6156	SPED SUBSTITUTE TEACHERS	6,563	6,000	6,000	6,000	0.0%	Coverage for daily special education absences
100 315 2330 6130	TEACHER ASSISTANTS SALARIES	37,939	39,815	39,815	39,815	0.0%	Bryte Program Para (1.0)
100 315 2330 6131	SPED TEACHER ASSISTANTS	480,475	511,644	524,008	588,073	12.2%	Special Ed Para's (15.0)
100 315 2330 6156	SPED ASST SUBSTITUTES	8,978	0	0	0		Substitutes for Special Ed Para's
100 315 2340 6120	LIBRARY SALARY	97,609	70,457	52,906	54,311	2.7%	1 library media specialist (.7)
100 315 2340 6122	AUDIO VISUAL STIPENDS-ACTV	41,466	44,646	44,646	44,646	0.0%	1 Cable TV/Audio Visual Coordinator (.5)
100 315 2357 6300	TEACHER OTHER PROF CONTRACTED	1,827	5,500	5,500	5,500	0.0%	Workshop registrations
100 315 2410 6510	TEXTBOOKS	12,955	13,000	13,000	10,000	-23.1%	Textbooks and related media
100 315 2410 6511	SPED TEXTBOOKS	79	2,000	2,000	1,000	-50.0%	Sped textbooks and related media
100 315 2415 6430	CURRICULUM MATERIALS & SUPPLIES	40,856	50,000	50,000	50,000	0.0%	Materials to support the curriculum
100 315 2415 6300	LIBRARY SERVICES	499	0	0	0		Follett
100 15 2415 6470	LIBRARY EQUIPMENT	745	0	0	0		Library equipment
100 315 2415 6520	LIBRARY SUPPLIES	2,574	3,500	3,500	2,500	-28.6%	Library supplies
100 315 2415 6485	LIBRARY SOFTWARE	2,537	4,610	4,610	3,000	-34.9%	EBSCO Literary, Proquest SIRS, Destiny Library & Standards, Webpath Express
100 315 2420 6470	INSTRUCTIONAL EQUIPMENT	0	0	0	0		Teacher equipment for classrooms
100 315 2420 6250	CONTRACTED EQUIPMENT MAINTENANCE	50,149	39,295	39,295	39,295	0.0%	Copier lease & maint, postage machine
100 315 2420 6255	OTHER EQUIPMENT MAINTENANCE	0	4,500	4,500	4,500	0.0%	Consumer Science, Piano Tuning, etc
100 315 2430 6430	TEACHER SUPPLIES	9,533	14,000	14,000	10,000	-28.6%	Classroom teaching supplies
100 315 2430 6431	SPED TEACHER SUPPLIES	1,091	2,000	2,000	2,500	25.0%	Sped classroom teaching supplies
100 315 2440 6110	OTHER PROFESSIONAL SALARIES	28,160	0	6,840	6,840	0.0%	Summer/Credit Recovery
100 315 2440 6300	OTHER PROF CONTRACTED SERVICES	532	10,000	6,840	3,160	-53.8%	Credit Recovery
100 315 2450 6481	INSTRUCTIONAL TECH HARDWARE	22,343	22,343	22,343	22,343	0.0%	Apple Lease
100 315 2450 6485	INSTRUCTIONAL TECH SOFTWARE	26,459	30,000	30,000	30,000	0.0%	Edpuzzle, Solidworks, Study.com, CORE TA, DiGilangua, Character Strong Grace Notes, Intelitek, Kuta, Learning Ally,
100 315 2710 6125	GUIDANCE SALARIES	257,406	275,275	290,512	295,726	1.8%	School Counselors (3.0)
100 315 2710 6150	GUIDANCE SECRETARY SALARY	53,974	52,273	52,273	52,273	0.0%	Guidance secretary (1.0)
100 315 2710 6300	GUIDANCE CONTRACTED SERVICES	4,335	7,500	7,500	5,000	-33.3%	Memberships, dues, etc.
100 315 2710 6420	GUIDANCE OFFICE SUPPLIES	1,858	4,500	4,500	3,500	-22.2%	Office Supplies
100 315 2710 6485	GUIDANCE SOFTWARE	0	5,040	5,040	4,099	-18.7%	Naviance
100 315 2800 6128	PSYCHOLOGIST SALARY	44,734	47,150	47,150	48,153	2.1%	School Psychologist (.5)
100 315 3200 6135	NURSE SALARY	72,088	74,350	74,350	74,350	0.0%	Nurse (1.0)
100 315 3200 6500	NURSE'S SUPPLIES	2,297	3,000	3,000	3,000	0.0%	Nursing supplies
100 315 3510 6140	ATHLETIC MANAGER	7,076	7,317	7,317	7,317	0.0%	Asst. AD Stipend
100 315 3510 6141	ATHLETIC TRAINER	7,798	8,051	8,051	8,051	0.0%	Trainer stipend
100 315 3510 6141	ATHLETIC COACHES	171,404	178,101	178,101	178,101	0.0%	Coaches salaries
100 315 3510 6142	GAME PERSONNEL	20,085	20,688	20,688	20,688	0.0%	Clock operators, ticket takers, etc.
100 315 3510 6300	ATHLETICS OTHER CONTRACTED SERV	52,234	92,127	92,127	92,127	0.0%	Transportation costs
100 315 3510 6301	GAME OFFICIALS	76,684	121,347	121,347	121,347	0.0%	Official fees (MIAA sets rates)

Account Number				Account	2025 Actual	2026 Approved Budget	2026 Revised Budget	2027 Draft Budget	% Increase/decrease	Description
100	315	3510	6301	ATHLETICS OTHER PROFESSIONAL SER	80,816	84,463	84,463	84,463	0.0%	Fixed costs uncluding dues, insurance, rink rental, AED Maint. HUDL, Family ID, MAScores
100	315	3510	6430	ATHLETICS SUPPLIES	44,341	46,558	46,558	46,558	0.0%	Supplies/Equipment
100	315	3510	6300	ATHLETIC USER FEE & GATE RECEIPTS	(130,240)	(145,000)	(145,000)	(145,000)	0.0%	User fees and gate receipts
100	315	3520	6142	EXTRACURRICULAR STIPENDS	45,850	51,613	51,613	44,613	-13.6%	Stipends per contract
100	315	3520	6300	EXTRACURRICULAR CONTRACTED SER	4,393	5,340	5,340	4,000	-25.1%	Extracurricular transportation and dues for organizations
100	315	3520	6430	OTHER STUD ACT. SUPPLIES & MATERIA	316	1,800	1,800	1,000	-44.4%	AMS Recruiting Supplies
100	315	3520	6432	GRADUATION EXPENSES - SUPPLIES	8,432	16,000	16,000	10,000	-37.5%	Supplies and Materials
100	315	3520	6433	GRADUATION EXPENSES - CONT SERVIC	2,085	1,680	1,680	1,560	-7.1%	Contracts for details, etc.
100	315	3600	6138	DETENTION MONITORS	4,280	10,000	10,000	10,000	0.0%	Monitors for afterschool and Saturday detention (@ \$40/HR)
100	315	4110	6145	CUSTODIAN SALARIES	122,617	129,731	129,731	131,312	1.2%	Multi Purpose Facility Tech (2.0)
100	315	4110	6147	CUSTODIAN OVERTIME	7,741	4,500	4,500	4,500	0.0%	Overtime for MPFT
100	315	4110	6450	CUSTODIAN SUPPLIES	14,347	15,000	15,000	15,000	0.0%	Custodial supplies
HIGH SCHOOL TOTAL					5,630,028	5,771,662	5,784,131	5,746,121	-0.7%	

Account Number	Account	2025 Actual	2026 Approved Budget	2026 Revised Budget	2027 Draft Budget	% Increase/decrease	Description
INNOVATION HIGH SCHOOL							
100 321 2210 6107	PRINCIPAL SALARY	111,678	111,678	114,306	105,000	-8.1%	Principal salary (1.0)
100 321 2210 6150	SECRETARY SALARY	30,642	31,248	31,248	31,248	0.0%	Secretary (.5)
100 321 2210 6420	OFFICE SUPPLIES	438	500	500	500	0.0%	Office Supplies
100 321 2210 6710	PRINCIPAL TRAVEL	368	0	0	0		Conferences and travel per contract
100 321 2305 6110	TEACHER SALARIES	264,282	296,615	284,547	292,315	2.7%	Regular Education teachers (4.0)
100 321 2305 6111	SPECIAL EDUCATION TEACHER SALARIE	137,197	146,481	196,369	198,375	1.0%	Special Education teachers (2.0)
100 321 2310 6300	HOME/HOSPITAL TUTORING CONTRACTE	836	0	0	0		Tutoring Contracted Services
100 321 2325 6155	SUBSTITUTE TEACHERS	1,550	2,000	2,000	2,000	0.0%	Coverage for teacher absences
100 321 2325 6156	SPED SUBSTITUTE TEACHERS	250	0	0	0		Coverage for special ed teacher absences
100 321 2330 6131	SPED TEACHER ASSISTANTS	34,614	38,817	38,817	38,817	0.0%	One paraprofessional (1.0)
100 321 2330 6131	OFFSET BY TUITION REVOLVING	-	(38,817)	(38,817)	(38,817)	0.0%	Para Offset by Tuition Revolving Acct
100 321 2430 6430	TEACHER SUPPLIES	2,633	4,500	4,500	4,500	0.0%	General teaching supplies
100 321 2440 6110	OTHER PROF TEACHER SALARIES		6,720	6,720	6,720	0.0%	Summer salaries - Credit Recovery
100 321 2450 6300	INSTRUCTIONAL TECHNOLOGY SOFTWA	0	3,600	3,600	3,600	0.0%	Certification Courses
100 321 2710 6125	GUIDANCE SALARIES	102,299	106,575	106,575	106,575	0.0%	Guidance counselor (1.0)
100 321 3200 6135	NURSE SALARY	82,599	89,068	89,068	89,068	0.0%	Nurse (1.0)
100 321 3200 6500	NURSE'S SUPPLIES	510	500	500	500	0.0%	Nursing supplies
100 321 3520 6432	GRADUATION EXPENSES - SUPPLIES	1,379	500	500	500	0.0%	Graduation supplies
100 321 3520 6433	GRADUATION EXPENSES - CONT SERVIC	0	500	500	500	0.0%	Graduation
100 321 4110 6145	CUSTODIAN SALARIES	64,192	0	0	0		MPFT (1.0)
100 321 4110 6145	OFFSET BY TUITION REVOLVING	(64,192)	0	0	0		MPFT offset by Tuition Revolving Acct
100 321 4110 6147	CUSTODIAN OVERTIME	0	1,200	1,200	1,200	0.0%	MPFT Overtime
100 321 4110 6240	CUSTODIAN CONTRACTED SERVICES	0	26,000	26,000	26,000	0.0%	Contracted Cleaning Services
100 321 4110 6240	OFFSET BY TUITION REVOLVING		(26,000)	(26,000)	(26,000)	0.0%	Revolving Acct
100 321 4110 6450	CUSTODIAN SUPPLIES	0	1,500	1,500	1,500	0.0%	Custodial supplies
100 321 4230 6250	CONTRACTED EQUIPMENT MAINTENANC	2,313	2,500	2,500	2,500	0.0%	Copier lease & maintenance
100 321 5350 6780	RENTAL-LEASE OF BUILDINGS	108,000	115,000	115,000	108,000	-6.1%	Annual rent - 6% decrease
	OFFSET BY TUITION REVOLVING	-	(115,000)	(115,000)	(108,000)	-6.1%	Rent offset by AIHS Tuition Revolving
INNOVATION HIGH SCHOOL TOTAL		881,589	805,685	846,133	846,601	0.1%	

Account Number				Account	2025 Actual	2026 Approved Budget	2026 Revised Budget	2027 Draft Budget	% Increase/decrease	Description
TECHNOLOGY										
100	316	1450	6380	DISTRICT MIS EXPENSES	52,030	49,034	49,034	49,034	0.0%	Includes Aspen, SNAP, BlackBoard, Cleverbridge
100	316	1450	6480	TECHNOLOGY EQUIPMENT	0	1,000	1,000	1,000	0.0%	Miscellaneous technology needs
100	316	2250	6144	IT STUDENT INFORMATION SPECIALIST	80,535	80,535	83,152	85,000	2.2%	Data Manager (1.0)
100	316	4400	6385	IT NETWORK & TELECOMM	9,732	18,000	19,632	18,000	-8.3%	Internet - Verizon & Comcast
100	316	4450	6380	IT TECHNOLOGY MAINTENANCE	91,193	46,350	46,350	46,350	0.0%	Google Suite, Jamf and other maintenance
100	316	4450	6490	IT TECHNOLOGY MAINTENANCE SUPPLIE	3,908	11,000	11,000	11,000	0.0%	Repair & replacement of laptops, monitors, printers, bulbs, computer parts, chromebook insurance etc.
TECHNOLOGY TOTAL					237,398	205,919	210,168	210,384	0.1%	
MAINTENANCE										
100	317	4120	6210	HEATING OF BUILDINGS	410,361	420,000	420,000	462,000	10.0%	Gas heating of buildings increased by 10%
100	317	4130	6220	ELECTRICITY	710,305	704,217	704,217	709,428	0.7%	Electricity costs for the district
				OFFSET BY TUITION REVOLVING	-	(2,677)	(2,677)	(2,677)	0.0%	Utility offset by AIHS Tuition Revolving
				OFFSET BY YMCA FEES	-	(29,700)	(29,700)	(29,700)	0.0%	Utility offset by YMCA fees
100	317	4130	6340	TELEPHONE	99,333	103,000	103,000	103,000	0.0%	Comcast services, cell phone reimbursement
100	317	4210	6240	GROUNDS MAINTENANCE CONTRACTED	29,026	8,000	8,000	8,000	0.0%	Services to support groundskeeper
100	317	4210	6460	GROUNDS MAINTENANCE SUPPLIES	28,078	25,000	25,000	25,000	0.0%	Supplies to maintain grounds and fields
100	317	4220	6146	MAINTENANCE SALARIES	231,833	237,216	240,739	241,904	0.5%	Director (1.0) Craftsman (1.0) and Groundskeeper (1.0)
100	317	4220	6148	MAINTENANCE OVERTIME	23,496	30,000	30,000	30,000	0.0%	Overtime for Craftsman and Groundskeeper
100	317	4220	6240	BLDG. MAINT CONTRACTED SERVICES	941,954	983,503	983,503	960,223	-2.4%	Contracts for custodial, pest control, fire alarms, elevators, hvac services & misc. others
100	317	4220	6255	BLDG. MAINT EQUIP MAINTENANCE	9,232	15,000	15,000	15,000	0.0%	Maintenance of equipment, ie bleachers, backboards, etc.
100	317	4220	6270	BLDG. MAINTENANCE EQUIP/LEASE	39,453	42,037	42,037	42,037	0.0%	Tuck payments, rental/lease of maintenance equipment
100	317	4220	6440	BLDG. MAINTENANCE SUPPLIES	65,346	79,738	79,738	79,738	0.0%	Building maintenance supplies
100	317	4230	6247	TRUCK MAINTENANCE	422	5,000	5,000	5,000	0.0%	Maintenance vehicle repairs
100	317	4230	6465	TRUCK GAS/OIL	8,195	17,500	17,500	17,500	0.0%	Maintenance vehicles fuel
MAINTENANCE TOTAL					2,597,033	2,637,834	2,641,357	2,666,453	1.0%	

Account Number				Account	2025 Actual	2026 Approved Budget	2026 Revised Budget	2027 Draft Budget	% Increase/decrease	Description
CURRICULUM & PROF. DEVELOPMENT										
100	318	2110	6106	DIRECTOR OF CURRICULUM	144,172	146,413	150,000	150,000	0.0%	Director of Teaching, Learning & Equity (1.0)
100	318	2110	6106	OFFSET BY TITLE ONE GRANT	(7,334)	(20,000)		0		Title One Grant salary offset
100	318	2110	6150	CURRICULUM SECRETARY	38,635	39,998	39,998	39,998	0.0%	Secretary(.5)
100	318	2110	6420	CURRICULUM OFFICE SUPPLIES	1,237	2,500	2,500	2,500	0.0%	Office Supplies
100	318	2110	6430	CURRICULUM SUPPLIES & MATERIALS	31,804	40,893	10,000	10,000	0.0%	Wit & Widsom & Fundations, PTLW material, Math Materials
100	318	2110	6485	CURRICULUM SOFTWARE	67,802	76,335	124,611	124,611	0.0%	MAP testing, Desmos Math & ST Math licenses, Amplify (Gr6-8) and Talking Points
100	318	2110	6710	CURRICULUM TRAVEL & CONFERENCES	250	1,250	1,250	1,250	0.0%	Conferences and travel per contract
100	318	2110	6730	CURRICULUM DUES & MEMBERSHIPS	1,487	1,250	1,250	1,250	0.0%	Dues & Memberships per contract
100	318	2110	6780	CURRICULUM OTHER EXPENSES	4,060	3,000	3,000	3,000	0.0%	Miscellaneous curriculum expenses
100	318	2305	6110	MTSS LITERACY SPECIALIST	174,974	38,725	0	0		
100	318	2305	6110	SUMMER PROFESSIONAL SALARIES	0	0	5,120	0	-100.0%	Summer salaries
100	318	2351	6710	PD TRAVEL & CONFERENCES	0	4,000	4,000	4,000	0.0%	PD ST Math/Desmos
100	318	2351	6730	PD DUES & MEMBERSHIPS	1,872	4,600	4,600	4,600	0.0%	Mass Partnership for Youth membership & PLTW Annual Fee
100	318	2353	6165	TEACHER PROF DEVELOPMENT DAYS	11,500	9,800	9,800	9,800	0.0%	Teacher training
100	318	2357	6165	PROF DEV. TEACHER STIPENDS	17,309	20,000	20,000	20,000	0.0%	Mentor stipends/ST Math Champions
100	318	2357	6300	PROF. DEVELOPMENT CONTRACTED SE	875	5,000	6,695	5,000	-25.3%	Wit and Wisdom PD
100	318	2357	6430	PROF. DEV. SUPPLIES & MATERIALS	701	750	750	750	0.0%	PD Supplies & Materials
100	318	2357	6485	PROF. DEVELOPMENT SOFTWARE	16,456	11,025	11,025	11,025	0.0%	Teach Point evaluation software & Mandated training software ArxEd
100	318	2357	6750	CONTRACTED COURSE REIMBURSEMEN	40,517	51,000	51,000	51,000	0.0%	Staff course reimbursement accordng to CBA incl. para's
CURRICULUM & PROF. DEVELOP TOTAL					546,316	436,539	445,599	438,784	-1.5%	

Account Number				Account	2025 Actual	2026 Approved Budget	2026 Revised Budget	2027 Draft Budget	% Increase/decrease	Description
SPECIAL EDUCATION										
100	319	1430	6311	SPED LEGAL SERVICES	27,710	50,000	50,000	100,000	100.0%	Special Ed legal services increased based on current year
100	319	2110	6106	SPECIAL EDUCATION DIRECTOR	131,004	139,000	150,000	150,000	0.0%	Director (1.0)
100	319	2110	6150	SECRETARIES SALARY	127,339	126,145	126,145	126,145	0.0%	Includes 2 full time secretaries(2.0)
100	319	2110	6420	OFFICE SUPPLIES	1,415	1,000	1,000	1,000	0.0%	Office Supplies
100	319	2110	6710	TRAVEL & CONFERENCES	2,093	2,500	2,500	2,500	0.0%	Travel & Conferances per contract, Dir. & Asst.
100	319	2110	6730	DUES AND MEMBERSHIPS	0	2,500	2,500	2,500	0.0%	Dues & Memberships per contract Dir. & Asst.
100	319	2110	6780	OTHER EXPENSES	500	2,000	2,000	2,000	0.0%	Conferences and travel reimbursement for special ed staff
100	319	2120	6105	OOD COORD./ASST. DIRECTOR	116,075	113,575	117,266	117,266	0.0%	Asst. Director (1.0)
100	319	2305	6110	SUMMER PROGRAM SALARIES	147,542	140,000	167,000	167,000	0.0%	In district Extended School Year Program
100	319	2305	6111	SPECIALIST TEACHER SALARY	91,131	94,092	100,781	100,781	0.0%	Reading Specialist
100	319	2320	6111	SPED MED/THERAPEUTIC PROF SALARIE	217,672	230,615	221,892	225,019	1.4%	OT (2.0), PT (.8)
100	319	2320	6131	DIRECT HOME SERVICES SALARY	9,956	25,000	25,000	25,000	0.0%	RBT-Individual contracted employees (.3)
100	319	2320	6131	SPED MED/THERAPEUTIC ASST SALARIE	73,786	76,184	59,990	33,805	-43.6%	PTA (.8)
100	319	2320	6301	HOME/HOSPITAL TUTORING CONT. SERV	7,434	7,500	7,500	7,500	0.0%	Contract services to provide home/hospital tutoring
100	319	2320	6305	CONTRACTED SERVICES	129,801	113,506	113,506	125,870	10.9%	OT,PT, Speech, Vision Services
100	319	2320	6430	SUPPLIES & MATERIALS	431	600	600	600	0.0%	RBT Home supplies
100	319	2320	6470	NON-CAPITAL EQUIPMENT	5,490	6,000	6,000	6,000	0.0%	Assistive Technology equip, PT & OT equip, vision & hearing equip
100	319	2357	6301	TEACHER OTHER PROF CONTRACTED	0	5,000	5,000	5,000	0.0%	Professional Development for Special Education Staff
100	319	2430	6430	TEACHER SUPPLIES	14,614	12,000	12,000	12,000	0.0%	Specialized materials
100	319	2800	6306	PSYCHOLOGICAL SERVICES	0	1,000	1,000	1,000	0.0%	Contracted testing services
100	319	2800	6430	PSYCHOLOGICAL SUPPLIES	5,821	6,000	6,000	6,000	0.0%	Testing materials
100	319	3200	6131	LPN/CNA SALARY	83,402	64,058	82,767	82,767	0.0%	LPN (1.0) CNA Salary (.4)
100	319	3200	6131	OFFSET BY HEALTH GRANT	(15,000)	(15,000)	(15,000)	(15,000)	0.0%	Offset by Health Grant
100	319	3300	6158	SPED VAN DRIVERS	226,812	242,110	242,110	242,110	0.0%	13 Van drivers, no courier (8.1 FTE); incl 6 week ESY Program
100	319	3300	6247	VEHICLE REPAIRS/MAINTENANCE	26,786	33,075	33,075	33,075	0.0%	Van maintenance, repairs
100	319	3300	6270	VAN LEASE/RENTAL	44,921	44,921	44,921	44,921	0.0%	2 van leases
100	319	3300	6300	CONTRACT SERVICES	2,355	3,000	3,000	3,000	0.0%	Employee physicals, licenses & registrations
100	319	3300	6330	TRANSPORTATION CONTRACTED SERV	601,103	600,000	600,000	700,000	16.7%	Contracted transportation for special ed students based on actual
100	319	3300	6465	VEHICLE FUEL & SUPPLIES	22,362	31,500	31,500	31,500	0.0%	Includes gas/oil and misc. supplies (car seats, belts, etc)
100	319	4230	6250	CONTRACTED EQUIPMENT MAINTENANC	7,806	6,000	6,000	6,000	0.0%	Contract for copier, mail machine, Phonak
100	319	4230	6255	OTHER EQUIPMENT MAINTENANCE	0	2,000	2,000	2,000	0.0%	Maintenance for other equipment
100	319	9100	6320	TUITION PUBLIC/NON MEMBER COLLAB	61,582	79,231	0	0		Total includes 5% increase based on # of students
100	319	9200	6320	TUITION OUT OF STATE	318,821	336,612	353,451	453,530	28.3%	Total includes 5% increase based on # of students
100	319	9300	6320	TUITION PRIVATE	1,498,989	1,916,095	2,037,162	1,528,893	-24.9%	Total includes 5% increase based on # of students
100	319	9301	6320	TUITION RESIDENTIAL	742,678	483,471	458,194	124,131	-72.9%	Total includes 3% increase based on # of students
100	319	9400	6320	TUITION COLLABORATIVES	1,326,506	1,155,762	965,376	1,488,112	54.1%	Total includes 5% increase based on # of students
100	319	9300	6320	CIRCUIT BREAKER OFFSET	(1,432,688)	(1,223,076)	(1,223,076)	(1,468,484)	20.1%	Circuit Breaker offset based on FY26 revenue
SPECIAL EDUCATION TOTAL					4,626,247	4,913,976	4,799,160	4,473,541	-6.8%	

Account Number				Account	2025 Actual	2026 Approved Budget	2026 Revised Budget	2027 Draft Budget	% Increase/decrease	Description
				EMPLOYEE BENEFITS						
100	320	5100	6171	RETIREMENT CONTRIBUTION	1,426,554	1,487,062	1,487,062	1,614,519	8.6%	FY27 Assessment
100	320	5200	6170	GROUP HEALTH INSURANCE	4,185,447	4,726,983	4,726,983	4,674,041	-1.1%	Includes reduction of \$189,079 plan chages in FY26 then 3% increase
100	320	5200	6172	UNEMPLOYMENT COMPENSATION	25,680	100,000	84,212	50,000	-40.6%	Estimate based on past 3 years
										Budgeted with 8% increase of FY26
100	320	5200	6173	WORKERS COMPENSATION	130,471	139,604	155,392	167,823	8.0%	\$155,392
100	320	5200	6174	LIFE INSURANCE	14,721	27,144	27,144	16,000	-41.1%	Based on 3 year history
100	320	5200	6175	MEDICARE TAX-EMPLOYERS SHARE	343,762	400,878	400,878	376,341	-6.1%	Medicare portion of FICA at 1.45% of salaries
100	320	5250	6170	INSURANCE FOR RETIRED EMPLOYEES	390,217	450,068	450,068	437,820	-2.7%	Includes reduction of \$25,000 FY26 plan changes then 3% increase
				EMPLOYEE BENEFITS TOTAL	6,516,852	7,331,739	7,331,739	7,336,545	0.1%	
				GRAND TOTAL - DISTRICT BUDGET	37,945,438	39,842,711	39,842,711	39,842,711	0.0%	
					\$ 852,029	\$ 1,897,272	\$ 0	\$ -		TOTAL INCREASE
					2.30%	5.00%	0.00%	0.00%		
				Social/Emotional						