FY24
Tewksbury Public Schools Finance Committee Presentation

March 13, 2023

FY24 School Department Budget

District Strategy

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

FY24 School Department Budget

Theory of Action

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

FY24 School Department Budget

Challenges Faced In Formulating FY24 Budget

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

FY24 School Department Budget

Areas of FOCUS

- Personnel
  - NEW CENTER ELEMENTARY!!!
    - Assess personnel moved from other K-4 schools for most efficient use
  - Increase PK programming
  - Assessing personnel needs based on currently declining enrollment
  - Assess grant funded personnel and begin to fund via LEA budget, if appropriate
- Operational
  - NEW CENTER ELEMENTARY!!!
    - Estimate effects on transportation, utilities, supplies, insurance, maintenance
  - Funding New ELA Curriculum
- Technology
  - Communications
    - Improve systems
  - Continue Smartboard to Cleartouch conversion districtwide
    - Wiring (E-Rate discount)
  - Printing solutions (copy center)
- Building Improvements
  - Needs of HB & DEW
    - To get through 6-10 years
  - Building & Grounds Systems
    - HVAC, Electric, Plumbing, Security, Landscape

FY24 School Department Budget

3.07% increase Requested

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

FY24 School Department Budget

If including Fixed Costs & Debt 2.7% increase Requested

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

FY24 School Department Budget

SALARY – 70.7% of School Budget

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

FY24 School Department Budget

OPERATING – 27.8% of School Budget

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

FY24 School Department Budget

CAPITAL OUTLAY – 1.5% of School Budget

PRIORITY

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

FY24 School Department Budget

BUILDING SYSTEMS: LETTER GRADES

WHERE ARE WE NOW?

System	TMHS		WYNN		RYAN	
	GRADE	COMMENTS	GRADE	COMMENTS	GRADE	COMMENTS
Plumbing	A		B		A	
Electrical	A		A		A	
Heating	A		B		B+	
Cooling	C	3RD FLOOR GETS WARM	D	LIMITED AC IN CLASSES	D	LIMITED AC IN CLASSES
Roof	C	MEMBRANE SEPERATING FROM SURFACE	B-	ASSUMED GRADE AFTER COATING PROJECT	A	
Lighting	C-	CONTROLS SW NEEDS WORK	C	WILL IMPROVE AFTER SUMMER PROJECT	A	
Building Envelope	B		B		A	
Landscape/Roadway	A		A		A	
Technology Infrastructure	A		C	WILL IMPROVE AFTER SUMMER PROJECT	A	
OTHER:						
FLOORING	D	1ST FLOOR HAS CRACKS FROM SETTLING				
TRACK/FIELD	B	CONSIDERING LIGHTS/PRESS BOX				

System	CENTER		DEWING		HEATH BROOK	
	GRADE	COMMENTS	GRADE	COMMENTS	GRADE	COMMENTS
Plumbing	INC	EVALUATING	D	CAST IRON PIPES RUSTING OUT	B-	
Electrical	INC	EVALUATING	A		D	NEEDS OVERHAUL. SOUP TO NUTS
Heating	INC	EVALUATING	D	CAST IRON PIPES RUSTING OUT	A	
Cooling	INC	EVALUATING	C	WINDOW AC IN ALL CLASSES (INEFFICIENT)	D	LIMITED AC IN CLASSES
Roof	INC	EVALUATING	C	CANDIDATE FOR COATING PROJECT	B	
Building Envelope	INC	EVALUATING	B		B	
Landscape/Roadway	INC	EVALUATING	D	PARKING LOT NEEDS PAVING; CONSIDERING FIRE LANE BEHIND BLDG	C-	PARKING LOT NEEDS PAVING; PLAYGROUND NEEDS RE-DESIGN
Technology Infrastructure	INC	EVALUATING	B		B	
OTHER:						

Potential Capital Projects List FY23-FY25

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

Capital Projects Completed List FY21-FY23

2020-2021

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

2021-2022

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

2022-2023

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

FY24 School Department Budget

Grants/Revolving Accounts

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

FUND	Description
4107	Insurance <$20K - Dewing
4108	Insurance <$20K - Heath Brook
4109	Insurance <$20K - High School
4110	Insurance <$20K - Wynn
4111	Insurance <$20K - North Street
4112	Insurance <$20K - Ryan School
4113	Insurance <$20K - Trahan School
4114	Insurance <$20K - Sch Admin
4131	Facility Rentals
4133	High School Parking Fees
4134	High School Club Fees
4135	High School Athletic Fees
4136	Wynn School Athletic Fees
4137	Wynn School Club Fees
4138	Ryan School Club Fees
4139	AP Test
4141	School Rec Custodians
4150	School Lunch Account
4160	Athletic Fund
4161	Adult Education
4162	Extended Day
4163	Community Ed - Recreation Dept
4164	PreSchool Revolving Program
4165	Kindergarten Revolving Program
4166	Recreation Basketball - School
4167	Lost Textbooks
4168	New Start
4170	Circuit Breaker
4171	Insurance > $20,000
4172	Copy Center
4173	Hall of Fame
4174	PreSchool Community Services

FUND	Description
4175	NPEN
4176	Alphabest
4213	Early Childhood Grant #262
4273	Title I Grant #305
4274	Title IIA Grant #140
4275	Title IV Grant #309
4276	Title III Grant #180
4303	Sped 94-142 Grant #240
4305	Big Yellow School Bus
4306	Sped Program Imp - K12
4308	Sped Program Imp - PK
4316	ASOST #530
4318	AFTER SCH/OUT SCHOOL TIME (530C)
4322	Corning STEAM Lab Donation
4323	21st Century Learning Grant
4326	SEL Learning Grant
4327	State COVID Prev Earmark
4328	State COVID Prevention
4329	Summ Accel Acad Grant #121
4330	ESSER II #115
4331	ESSER III #119
4334	21st Century YALD
4335	21st Century Summer
4658	School Gifts Account
4659	Scholarship Gifts
4667	Scholarship Fund
4668	Education Fund
4674	High School Gifts
4680	ARP PK IDEA #264
4681	ARP IDEA #252
4804	Long Range School Space Plan
4805	Special Education Reserve Fund

FY24 School Department Budget

Grant Funding Available FY23*

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

FY24 School Department Budget

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Fixed Costs							-	
Health	8,173,438	8,074,076	7,855,062	8,160,761	8,642,226	8,642,226	481,465	5.90%
Retirement	1,533,339	1,619,695	1,619,695	1,727,370	1,869,007	1,869,007	141,637	8.20%
Medicare	517,385	538,080	482,525	550,186	505,975	505,975	(44,211)	-8.04%
Unemployment	150,000	150,000	1,925	150,000	50,000	50,000	(100,000)	-66.67%
Insurance	254,179	297,070	297,070	454,961	452,935	452,935	(2,026)	-0.45%
Total Fixed Costs	**10,628,341**	**10,678,921**	**10,256,277**	**11,043,278**	**11,520,143**	**11,520,143**	**476,865**	**4.32%**
Total	**61,262,066**	**62,617,856**	**62,174,280**	**64,083,664**	**66,188,158**	**66,188,158**	**2,104,494**	**3.28%**
Debt Exempt Principal	4,692,965	4,419,155	4,419,155	4,195,000	4,210,000	4,210,000	15,000	0.36%
Debt Exempt Interest	2,791,992	2,622,533	2,622,533	2,408,450	2,198,700	2,198,700	(209,750)	-8.71%
Total Debt	**7,484,957**	**7,041,688**	**7,041,688**	**6,603,450**	**6,408,700**	**6,408,700**	**(194,750)**	**-2.95%**
Grand Total	**68,747,023**	**69,659,544**	**69,215,968**	**70,687,114**	**72,596,858**	**72,596,858**	**1,909,744**	**2.70%**

FY24 School Department Budget Hearing

NEXT STEPS

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

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

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

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Fixed Costs							-	
Health	8,173,438	8,074,076	7,855,062	8,160,761	8,642,226	8,642,226	481,465	5.90%
Retirement	1,533,339	1,619,695	1,619,695	1,727,370	1,869,007	1,869,007	141,637	8.20%
Medicare	517,385	538,080	482,525	550,186	505,975	505,975	(44,211)	-8.04%
Unemployment	150,000	150,000	1,925	150,000	50,000	50,000	(100,000)	-66.67%
Insurance	254,179	297,070	297,070	454,961	452,935	452,935	(2,026)	-0.45%
Total Fixed Costs	**10,628,341**	**10,678,921**	**10,256,277**	**11,043,278**	**11,520,143**	**11,520,143**	**476,865**	**4.32%**
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Debt Exempt Principal	4,692,965	4,419,155	4,419,155	4,195,000	4,210,000	4,210,000	15,000	0.36%
Debt Exempt Interest	2,791,992	2,622,533	2,622,533	2,408,450	2,198,700	2,198,700	(209,750)	-8.71%
Total Debt	**7,484,957**	**7,041,688**	**7,041,688**	**6,603,450**	**6,408,700**	**6,408,700**	**(194,750)**	**-2.95%**
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https://www.tewksbury.k12.ma.us/departments-programs/business-office/

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

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

State of Mass – Standard Codes for Expenditures

Expenditures - Functional Classification

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

NEW	Code	Function Name	Description	Object Codes
Administration				
	1110	School Committee	Record School Committee expenditures by object. For the City/Town, record only those expenditures that support the school committee as an office (e.g. salaries, travel expenses, legal expenses, and office expenses).	Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1210	Superintendent	Record Superintendent's Office expenditures by object. *This should correspond to EPIMS job code 1200.*	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1220	Assistant Superintendents	Record Assistant Superintendent expenditures by object. *This should correspond to EPIMS job code 1201.* *Do not record Assistant Superintendent for Business and Finance in this function. Reserve for Business and Finance Office (1410).*	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1230	Other District-Wide Administration	Record Other Districtwide Administration expenditures by object, including, but not limited to, Assistant to Superintendent, Grants Manager, or Director of Planning. *This should correspond to EPIMS job code 1205. Note: some positions coded as 1205 may also belong in EOYR function 1420, "Human Resources and Benefits."*	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

TEWKSBURY PUBLIC SCHOOLS
FY24 LEVEL 3 BUDGET BY FUNCTION CODE

3/7/2023

FUNCTION CODE - DESC		FY23	FY24	FY24-FY23 $$	FY24-FY23 %	COMMENT/EXPLANATION OF VARIANCES
REGULAR EDUCATION AND UNCLASSIFIED EXPENSES						
1110 - SCHOOL COMMITTEE						
	Clerical	$7,000	$7,000	$0	0.0%	
	Other Salaries	$13,250	$13,250	$0	0.0%	
	Contracted Services	$97,000	$97,000	$0	0.0%	
	Supplies	$5,000	$1,000	-$4,000	-80.0%	REDUCING CONSUMABLES
	Other Expenses	$28,600	$28,600	$0	0.0%	
1110 - SCHOOL COMMITTEE Totals		$150,850	$146,850	-$4,000	-2.7%	
1210 - SUPERINTENDENT						
	Professional	$205,100	$220,597	$15,497	7.6%	FY23 FIGURE A PLACEHOLDER, FY24 INCL SAL, LONG, TRAVEL & INS
	Clerical	$68,667	$75,185	$6,518	9.5%	
	Contracted Services	$24,428	$24,500	$72	0.3%	
	Supplies	$13,500	$11,500	-$2,000	-14.8%	REDUCING CONSUMABLES
	Other Expenses	$19,500	$19,500	$0	0.0%	
1210 - SUPERINTENDENT Totals		$331,195	$351,282	$20,087	6.1%	
1220 - ASSISTANT SUPERINTENDENT						
	Professional	$157,600	$155,930	-$1,670	-1.1%	FY23 FIGURE A PLACEHOLDER
	Clerical	$64,873	$71,292	$6,419	9.9%	
	Supplies	$2,000	$1,000	-$1,000	-50.0%	
	Other Expenses	$2,500	$2,500	$0	0.0%	
1220 - ASSISTANT SUPT Totals		$226,973	$230,722	$3,749	1.7%	
1230 - OTHER DISTRICTWIDE ADMINISTRATION						
	Professional	$5,000	$5,000	$0	0.0%	
	Other Salaries	$24,461	$0	-$24,461	-100.0%	MOVE 20% SAL TO RENTAL REV ACCT
1230 - OTHER DISTWIDE ADM Totals		$29,461	$5,000	-$24,461	-83.0%	
1410 - BUSINESS & FINANCE						
	Professional	$266,564	$283,538	$16,974	6.4%	
	Clerical	$107,770	$120,492	$12,722	11.8%	
	Contracted Services	$18,570	$18,570	$0	0.0%	
	Supplies	$16,000	$13,500	-$2,500	-15.6%	REDUCING CONSUMABLES
	Other Expenses	$34,300	$34,300	$0	0.0%	
1410 - BUSINESS & FINANCE Totals		$443,204	$470,400	$27,196	6.1%	
1420 - HUMAN RESOURCES & BENEFITS						
	Professional	$71,602	$71,330	-$272	-0.4%	
1420 - HR & BENEFITS Totals		$71,602	$71,330	-$272	-0.4%	
1450 - ADM TECHNOLOGY - DISTRICTWIDE						
	Clerical	$63,215	$64,610	$1,395	2.2%	
	Contracted Services	$83,000	$128,000	$45,000	54.2%	
	Supplies	$30,000	$80,000	$50,000	166.7%	
	Other Expenses	$5,000	$5,000	$0	0.0%	
1450 - ADM TECH - DISTRICTWIDE Totals		$181,215	$277,610	$96,395	53.2%	
2120 - DEPT HEADS (NON SUPERVISORY)						
	Professional	$333,272	$355,421	$22,149	6.6%	
	Contracted Services	$10,000	$10,000	$0	0.0%	
2120 - DEPT HEADS Totals		$343,272	$365,421	$22,149	6.5%	
2210 - SCHOOL LEADERSHIP						
	Professional	$1,463,873	$1,421,182	-$42,691	-2.9%	
	Clerical Salaries	$521,842	$490,759	-$31,084	-6.0%	
	Supplies	$46,500	$29,200	-$17,300	-37.2%	REDUCING CONSUMABLES
	Other Expenses	$23,330	$23,300	-$30	-0.1%	
2210 - SCHOOL LEADERSHIP Totals		$2,055,545	$1,964,441	-$91,105	-4.4%	

FY24 School Department Budget

Questions or Comments