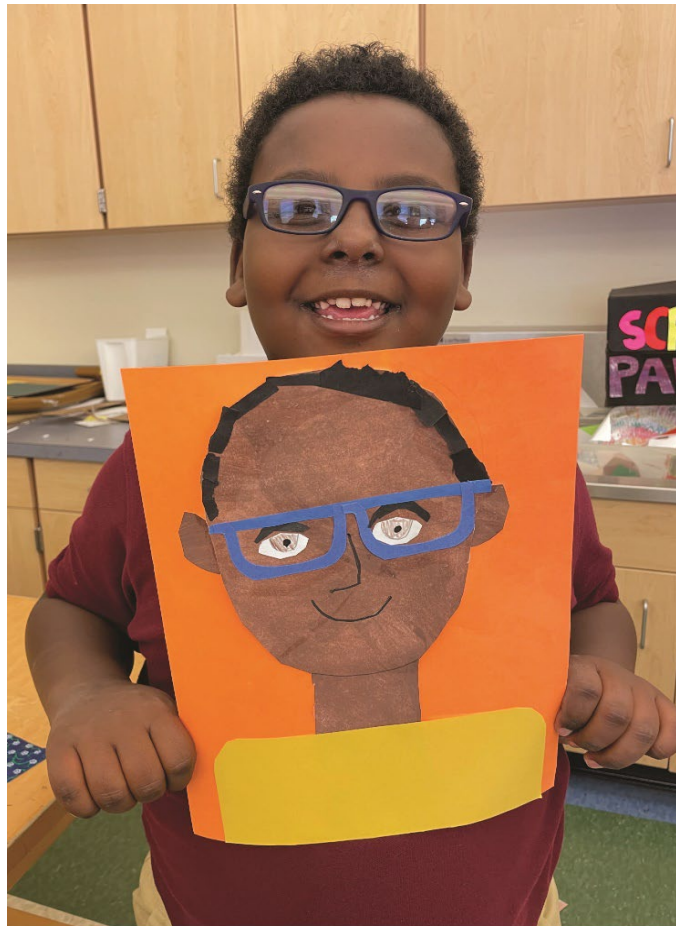




REVERE PUBLIC SCHOOLS FY24 BUDGET

As voted by School Committee at their June 20, 2023 meeting



REVERE PUBLIC SCHOOLS
A WORD FROM THE SUPERINTENDENT

For the third year in a row, the Revere Public Schools is in a position of relative financial stability. The combination of federal pandemic stimulus funds, the state's continued implementation of the Student Opportunity Act, and other grant funding will allow us to continue our efforts toward right-sizing our staff, purchasing new instructional tools, upgrading technology and facilities, and providing appropriate supplemental services for all students. We are thankful to all of our elected officials who have acted on their promises to do what is right for the children of our nation and provide appropriate educational services on the heels of the pandemic.

Our priorities in this budget are informed by our 2020-2025 five-year plan which was informed by family, student, and staff input from our community meeting which took place just prior to COVID and was attended by over 100 stakeholders. Spending is centered on our District Strategic Objectives to 1) build an antiracist community, 2) promote social and emotional health, and 3) meet the needs of all students.

This budget aims to enable the actualization of our improvement Goals which are to:

- Increase gender and racial diversity of staff, particularly among teachers and administrators
- Provide training and learning experiences on antiracism, restorative practices and equity for all staff members and students
- Infuse equitable practices across the district
- Create opportunities for parent engagement and input in school and district decision-making
- Increase opportunities for students to have voice and choice in their academic programs
- Ensure teaching practices across classrooms focus on effective, student centered, deeper learning experiences

Aligned with these priorities, additions to this year's budget include a complete redesign of the special ed staffing structure, a redesign of the Revere High School administrative and support team structures, additional interventionist teachers across grade levels, expansion of our restorative practices program to middle schools, and the addition of five school psychologists.

Transportation costs continue to be problematic as we have highlighted for the last four years. From FY23-24, we have been able to support the city's transportation costs with \$2.1M in funding from our ESSER III grant.

Our Ch. 70 funding was positively impacted for FY24 by an increase in the number of students directly certified by the state as economically disadvantaged. We will continue to work through the Parent Information Center and Executive Director of Data and Accountability to increase enrollment in state aid programs that support direct certification and to work with DESE to identify methods to capture more accurate metrics.

We are aggressively building savings to ensure funding cliffs, which are expected when ESSER funds expire in FY25 and when the SOA act is fully funded in FY27, will not result in extreme reductions to staffing.

Thanks are due to all school committee members and others who have assisted with the development of this budget but in particular to Ways and Means Chair, Michael Ferrante and to our Chief Financial Officer, Matthew Kruse.

Sincerely,
Dr. Dianne Kelly, Superintendent

BUDGET SNAPSHOT

	FY23 AS VOTED	FY24 IN PROCESS	INCREASE (DECREASE)	% INC
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REVENUES

Chapter 70	84,453,160	98,418,182	13,965,022	17%
Net Minimum Contr.	41,009,518	44,549,397	3,539,879	9%

TOTAL REVENUES	125,462,678	142,967,579	17,504,901	14%
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SCHEDULE 19

City Charge Backs	26,909,509	31,630,543	4,721,034	18%
Excludable Costs	10,069,679	10,374,610	304,931	3%
<i>Excludable Costs (no Trans)</i>	<i>1,775,870</i>	<i>1,233,743</i>	<i>(542,127)</i>	<i>-31%</i>
<i>Excludable Costs (Trans)</i>	<i>8,293,809</i>	<i>9,140,867</i>	<i>847,058</i>	<i>10%</i>

NET CHARGE BACKS	16,839,830	21,255,933	4,416,103	26%
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APPROPRIATION	108,622,848	121,711,646	13,088,798	12%
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WORKING SCHOOL DEPARTMENT BUDGET

Salary*	72,207,893.00	83,521,116.00	11,313,223	16%
Nonsalary	36,414,955.00	38,190,530.00	1,775,575	5%

SCHOOLS BUDGET	108,622,848	121,711,646	13,088,798	12%
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* This salary figure assumes \$5,000,000 of classroom teacher salaries will be covered by reappropriated CFWD funds (unspent FY23 monies) in FY24.

SUMMARIZED BY SERIES

SERIES	CATEGORY	SALARY	NON-SALARY	TOTAL
1000	ADMINISTRATION	\$ 2,444,381	\$ 1,100,224	\$ 3,544,605
2000	INSTRUCTIONAL SERVICES	\$ 73,151,409	\$ 4,054,074	\$ 77,205,483
3000	OTHER STUDENT SERVICES	\$ 4,609,852	\$ 8,480,314	\$ 13,090,166
4000	OPERATION OF PLANT/MAINT	\$ 2,577,728	\$ 7,298,904	\$ 9,876,632
5000	EMPLOYEE BENEFITS & INSURANCE	\$ 711,556	\$ 498,750	\$ 1,210,306
6000	CIVIC & COMMUNITY SERVICES	\$ 26,190	\$ -	\$ 26,190
7000	BUILDING IMPROVEMENTS	\$ -	\$ 100,000	\$ 100,000
9000	PROGRAMS WITH OTHER SCHOOLS	\$ -	\$ 16,658,264	\$ 16,658,264
	SCHOOL DEPARTMENT BUDGET	\$ 83,521,116	\$ 38,190,530	\$ 121,711,646

CFWD ANALYSIS

At the end of each fiscal year, the School Department carries forward a certain amount of unexpended funds that have been realized in Net School Spending-eligible accounts and must be re-appropriated and spent in the subsequent fiscal year to meet the DESE's Net School Spending requirement. During our budget process we estimate what that carry forward amount will be based on current year spending trends. We then earmark a certain amount of those carry forward funds to cover instructional costs for classroom teachers. Any additional carry forward funds are either held as District Reserve or re-appropriated for other purposes by the School Committee.

Each year our actual carry forward amount is composed of three different amounts:

- 1: Funds realized through the liquidation of previous year's encumbrances. (These encumbrances were reported as expenditures on the EOYR, but since we never actually paid the bills (i.e. never actually spent the money) we are required to spend these dollars in the subsequent fiscal year.)
- 2: Surplus funds realized from current year budget.
- 3: District Reserve that we are amassing to kick in when ESSER funding ends.

Below is a simple chart showing our most recent CFWD amount and what we are anticipating will flow from FY23 into FY24.

	FY22 into FY23 Actual*	FY23 into FY24 Anticipated**
Prv Yr Encumbrances Never Spent	4,096,850	3,457,501
Current Year Surplus	7,037,360	6,484,344
District Reserve	3,610,505	6,002,680
Total	14,744,714	15,944,525

* Note that \$1,499,250.34 of the previous year's liquidations were in non-NSS accounts

** Note that \$777,164 of these liquidations are in non-NSS accounts

In summary, as of this draft of the budget, we are expecting to maintain the \$6,002,680 in District Reserve and also to be free to re-appropriate any additional CFWD funds. The first \$5,000,000 of that we are earmarking in this budget to cover \$5,000,000 worth of classroom teachers in FY24.

CFWD ALLOCATIONS

Based on the preceding analysis, our intention is to use the first \$5,000,000 of CFWD that we must spend in order to meet our Net School Spending requirement for FY24 on classroom teachers according to the following breakout. All additional CFWD that must be spent on Net School Spending eligible expenditures will be properly appropriated by the School Committee once the City formally closes the FY23 books.

School	Original Budget	Covered by CFWD	Actual Voted
Beachmont	2,680,350	200,000	2,480,350
Garfield	4,880,681	500,000	4,380,681
Lincoln	3,662,254	300,000	3,362,254
Hill	4,355,432	400,000	3,955,432
Paul Revere	3,145,562	200,000	2,945,562
Whelan	4,402,106	500,000	3,902,106
Rumney	3,689,024	300,000	3,389,024
Garfield	3,782,224	400,000	3,382,224
Anthony	4,164,233	400,000	3,764,233
Revere High	12,221,035	1,700,000	10,521,035
City Lab	1,190,771	100,000	1,090,771
Total	48,173,672	5,000,000	43,173,672

SCHEDULE 19 ANALYSIS

Each year City and School Department officials negotiate an agreement of what monies the City will spend on behalf of the School Department and what monies the School Department will spend on behalf of the City. Below is a list of material changes in this year's Schedule 19 agreement. (Note: Our negotiations are still ongoing as of the publishing of this first version of the budget.)

- 1: We have added 70% of the Retired Teachers Health Insurance assessment as found on the Commonwealth of Massachusetts Department of Revenue "Cherry Sheet" as a qualifying City cost.
- 2: We have increased the qualifying City cost for non-employee insurances to come better in line with actual costs.
- 3: The City has shifted their obligation for long-term debt for the energy improvement work from an excludable cost in the School Department budget to their budget

SCHEDULE 19

AGREEMENT

	FY23 FINAL	FY24 IN PROCESS	CHANGE	%CH
Chapter 70	84,453,160	98,418,182	13,965,022	17%
Net Minimum Contribution	41,009,518	44,549,397	3,539,879	9%
NSS REQUIREMENT	125,462,678	142,967,579	17,504,901	14%
<i>Less Qualifying City Costs</i>				
Administration (1000)	1,001,528	1,123,882	122,354	12%
Support Staff (3200)	804,401	857,083	52,682	7%
Operations/Maintenance (4210)	203,247	213,409	10,162	5%
Employee Retirement Contribution	3,478,002	3,775,946	297,944	9%
Active Employee Insurance (5200)	13,415,051	13,809,142	394,091	3%
Retired Employee Insurance (5250)	626,184	2,643,956	2,017,772	322%
Non Employee Insurance (5260)	150,000	427,800	277,800	185%
Tuitions (incl. School Choice) (9100)	7,231,096	8,779,325	1,548,229	21%
TOTAL	26,909,509	31,630,543	4,721,034	18%
<i>Add Excludable School Committee Costs</i>				
Finance & Technology (1000)	56,822	58,527	1,705	3%
Pupil Transportation (3300)	8,293,809	9,140,867	847,058	10%
School Security (3600)	365,037	375,988	10,951	3%
Custodial & Grounds (4110)	235,234	240,176	4,942	2%
Crossing Guards (5550)	411,605	435,056	23,451	6%
Civic Activities & Community Services (5550)	23,297	23,996	699	3%
Asset Acquisition & Improvement (5550)	683,875	100,000	-583,875	-85%
TOTAL	10,069,679	10,374,610	304,931	3%
SCHOOL APPROPRIATION	108,622,848	121,711,646	13,088,798	12%

NET SCHOOL SPENDING ANALYSIS

Each year the Department of Elementary and Secondary Education requires the City of Revere to spend a minimum amount of money on education. This amount is referred to as our "Net School Spending Requirement." The chart format below is taken from the DESE's End of Year Financial Report (EOYR) where it is determined whether or not the City met its obligation. There is a 5% allowance for underspending in any given fiscal year. If the City falls short of its obligation in a given fiscal year, the amount it was short by gets added to the expectation of what it will spend in the subsequent fiscal year. This additional amount does not appear on the "cherry sheet" that the Commonwealth of Massachusetts publishes. Nor does it appear in the DESE's Net School Spending Requirement formula worksheet. Rather, it appears on line 32 of the EOYR's Net School Spending Requirement Report. The specific line is entitled "Unexpended Net School Spending."

Below is a simple chart that displays our current projection of how actual spending/budgeting intersects with Revere's Net School Spending requirements.

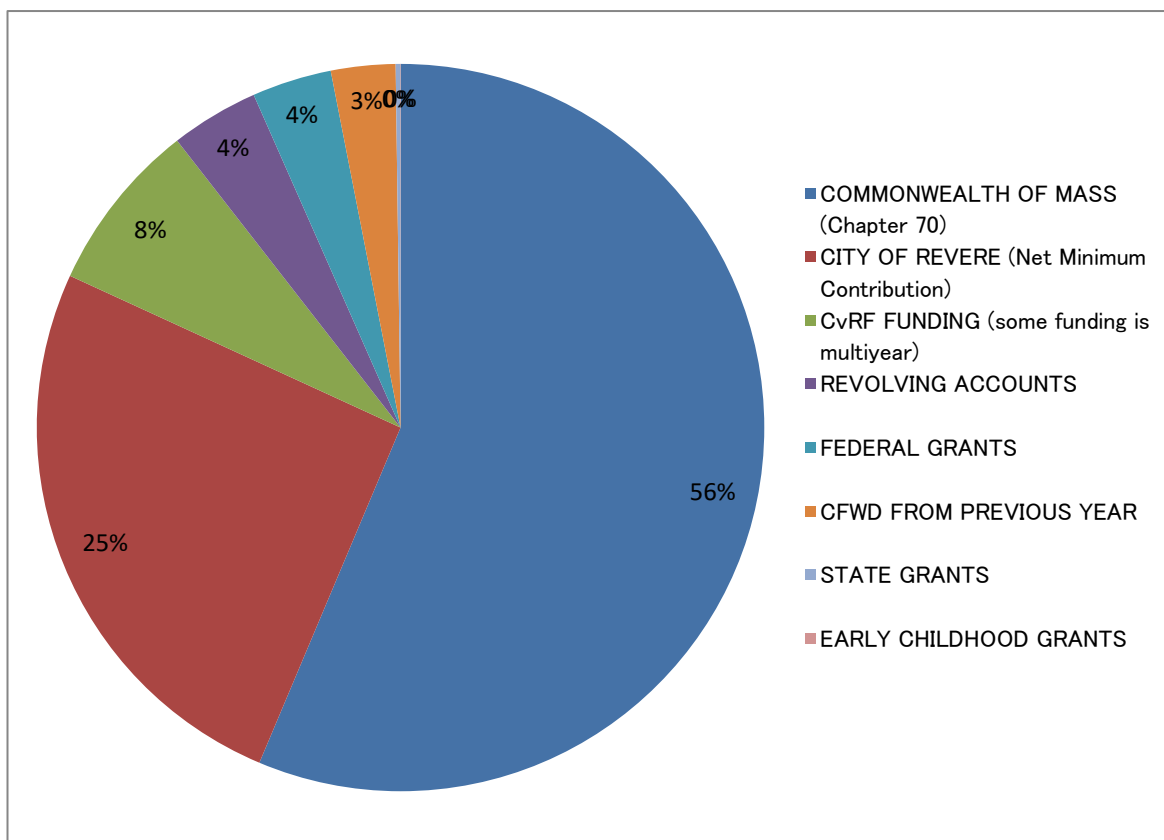
	<i>fact</i> FY22	<i>projected</i> FY23	<i>projected</i> FY24
Preliminary Required Net School Spending	119,408,964	125,462,678	142,967,579
Additional Carry Forward Required To Spend	0	3,099,046	4,889,413
Required Net School Spending on EOYR	119,408,964	128,561,723	147,856,992
Preliminary Actual Net School Spending	118,742,143	126,352,648	149,332,018
Line 60 Pr Yr Liq of Reported Encumbrances*	(2,432,224)	(2,680,337)	(2,000,000)
Actual Net School Spending	116,309,919	123,672,310	147,332,018
Unexpended Net School Spending	(3,099,047)	(4,889,413)	(524,973)
% Over (Under)	-2.60%	-3.80%	-0.36%

* Since we report encumbrances as expenses on the EOYR but (naturally) do not actually pay all encumbrances out to the penny, the DESE requires us to actually spend these liquidated funds in the subsequent year. This is why they reduce our preliminary Net School Spending amount by the amount of liquidated encumbrances from the previous year. This is also why School Committee always re-appropriates this portion of the CFWD each year - so we can actually spend it.

** What this cell assumes is that we will spend a minimum of \$6,364,440 of CFWD funds on Net School Spending eligible expenses in FY24 to meet our Net School Spending Requirement based on what our original FY24 Net School Spending Requirement is.

FUNDING SOURCES

FUNDING SOURCE	AMOUNT	% WHOLE
COMMONWEALTH OF MASS (Chapter 70)	98,418,182	56.3%
CITY OF REVERE (Net Minimum Contribution)	44,549,397	25.5%
CvRF FUNDING (some funding is multiyear)	13,310,347	7.6%
REVOLVING ACCOUNTS	6,834,987	3.9%
FEDERAL GRANTS	6,179,525	3.5%
CFWD FROM PREVIOUS YEAR	5,000,000	2.9%
STATE GRANTS	341,457	0.2%
EARLY CHILDHOOD GRANTS	35,576	0.0%
TOTAL	174,669,471	100%



SPECIAL FUNDS

FY22 FY23 FY24
 ACTUAL ACTUAL ANTICIPATED

CORONAVIRUS RELIEF FUNDING GRANTS

ESSER II	6,221,252	2,455,092	
ESSER III	1,947,708	4,219,031	13,310,347
TOTAL FEDERAL	8,168,960	6,674,123	13,310,347

FEDERAL GRANTS

Title I	3,135,576	3,023,742	3,174,929
Title IIA	363,353	286,219	300,530
Title III	292,153	319,267	335,230
Title IV	186,287	224,423	235,644
IDEA	1,961,807	2,031,611	2,133,192
TOTAL FEDERAL	5,939,176	5,885,262	6,179,525

STATE GRANTS

State Grants	201,159	325,197	341,457
TOTAL STATE	201,159	325,197	341,457

EEC GRANTS

SPED Child Development	32,360	35,576	37,355
TOTAL EEC	32,360	35,576	37,355

REVOLVING ACCOUNTS

Revolving Accounts	6,569,577	6,700,968	6,834,987
TOTAL REVOLVING	6,569,577	6,700,968	6,834,987

SALARY ACCOUNTS SUMMARY

FY23 FY24 VARIANCE % CH

1000 SERIES

School Committee	51,700	82,500	30,800	60%
Superintendents	574,614	765,314	190,700	33%
Superintendent Clerical Staff	190,863	200,527	9,664	5%
Other District Wide Administration	54,886	57,682	2,796	5%
Human Resources	227,875	231,633	3,758	2%
Business and Finance	463,689	476,397	12,708	3%
Business and Finance Clerical Staff	385,652	397,771	12,119	3%
Administrative Technology	147,088	150,030	2,942	2%

TOTAL 1000 SERIES	2,096,367	2,361,854	265,487	13%
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2000 SERIES

DIRECTORS AND PRINCIPALS/ASSISTANT PRINCIPALS

Curriculum Directors	494,024	689,157	195,133	39%
Principals	1,598,985	1,640,461	41,476	3%
Assistant Principals	2,877,257	2,960,196	82,939	3%

CLASSROOM TEACHERS AND SPECIALISTS

Beachmont Elementary	1,873,030	2,480,350	607,320	32%
Garfield Elementary	3,741,975	4,380,681	638,706	17%
Lincoln Elementary	2,715,029	3,362,254	647,225	24%
Hill Elementary	3,423,990	4,055,432	631,442	18%
Paul Revere Elementary	2,359,026	2,945,562	586,536	25%
Whelan Elementary	3,155,616	3,902,106	746,490	24%
Rumney Middle	2,648,913	3,389,024	740,111	28%
Garfield Middle	2,784,433	3,382,224	597,791	21%
Anthony Middle	3,148,448	3,764,233	615,785	20%

	FY23	FY24	VARIANCE	% CH
Revere High School	9,309,641	10,521,035	1,211,394	13%
City Lab High School	836,791	1,090,771	253,980	30%
Special Needs	9,679,866	10,076,002	396,136	4%

INSTRUCTIONAL SUPPORT AND COORDINATION

Instructional Support	651,240	889,815	238,575	37%
Instructional Coordinators (SPED)	1,225,473	2,146,691	921,218	75%

GUIDANCE COUNSELORS AND SOCIAL WORKERS

Guidance	1,423,577	1,574,416	150,839	11%
Social Workers, Psychologists, Adjustme	2,036,681	2,671,258	634,577	31%

OPERATIONAL ASSISTANTS AND TECHNOLOGISTS

Operatinal Assistants: Directors	523,708	553,737	30,029	6%
Operational Assistants: Principals	908,227	964,112	55,885	6%
Building Technologists	982,201	998,599	16,398	2%

PARAPROFESSIONALS

Regular Aides	195,825	371,394	175,569	90%
SPED Aides	1,405,272	1,932,508	527,236	38%

MISCELLANEOUS

Miscellaneous Payments to Teachers	822,250	810,450	-11,800	-1%
Substitute Teachers	770,000	775,760	5,760	1%
Librarians	234,010	257,511	23,501	10%
Professional Develop Leadership	181,603	186,486	4,883	3%
Degree Changes	300,000	300,000	0	0%
Miscellaneous	155,822	161,711	5,889	4%

TOTAL 2000 SERIES	62,462,913	73,233,936	10,771,023	17%
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FY23 FY24 VARIANCE % CH

3000 SERIES

Attendance/Parent Liasion	1,083,080	1,490,067	406,987	38%
Nurses	616,222	425,991	-190,231	-31%
Health Aides	395,544	313,410	-82,134	-21%
Transportation	929,524	1,031,553	102,029	11%
Athletics	403,296	406,699	3,403	1%
Security	1,065,651	942,132	-123,519	-12%

TOTAL 3000 SERIES	4,493,317	4,609,852	116,535	3%
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4000 SERIES

Custodial	1,879,419	1,935,063	55,644	3%
Maintenance	547,988	642,665	94,677	17%

TOTAL 4000 SERIES	2,427,407	2,577,728	150,321	6%
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5000 SERIES

Retirement/Buyback Incentives	50,000	50,000	0	0%
Sick Leave Buyback	76,500	76,500	0	0%
Unemployment	150,000	150,000	0	0%
School Crossing Guards	411,605	435,056	23,451	6%

TOTAL 5000 SERIES	688,105	711,556	23,451	3%
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6000 SERIES

Civic Activities & Community Service	39,784	26,190	-13,594	-34%
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TOTAL 6000 SERIES	39,784	26,190	-13,594	-34%
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TOTAL SALARY ACCOUNTS	72,207,893	83,521,116	11,313,223	16%
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FY24 STAFFING LEVELS

	FY23	FY24	CHANGE
TOTAL	1,366.5	1,464.9	98.4
LEADERSHIP	59.0	60.0	1.0
Superintendents	1.0	1.0	0.0
Assistant Superintendents	3.0	3.0	0.0
Directors	7.0	8.0	1.0
Assistant Directors	3.0	3.0	0.0
Principals	11.0	11.0	0.0
Assistant Principals	23.0	23.0	0.0
Human Resources	2.0	2.0	0.0
Business/Finance	4.0	4.0	0.0
Administrative Technology	1.0	1.0	0.0
Parent Information	1.0	1.0	0.0
Communications	1.0	1.0	0.0
Athletics	1.0	1.0	0.0
Plant and Maintenance	1.0	1.0	0.0
INSTRUCTIONAL STAFF	748.0	823.0	75.0
Classroom Teachers	668.0	725.0	57.0
<i>Beachmont</i>	25.0	30.0	5.0
<i>Garfield</i>	50.0	53.0	3.0
<i>Lincoln</i>	39.0	44.0	5.0
<i>Hill</i>	47.0	50.0	3.0
<i>Paul Revere</i>	30.0	34.0	4.0
<i>Whelan</i>	45.0	50.0	5.0
<i>Rumney Marsh</i>	44.0	48.0	4.0
<i>Garfield</i>	42.0	47.0	5.0
<i>Susan B. Anthony</i>	45.0	50.0	5.0
<i>Revere High</i>	128.0	141.0	13.0
<i>City Lab</i>	10.0	14.0	4.0
<i>SPED</i>	116.0	121.0	5.0
<i>ESSER II</i>	0.0	0.0	0.0
<i>ESSER III</i>	17.0	16.0	-1.0
<i>Title I</i>	21.0	19.0	-2.0
<i>Title II</i>	2.0	2.0	0.0
<i>Title IV</i>	1.0	1.0	0.0
<i>Early Childhood</i>	6.0	5.0	-1.0
Instructional Coaches	11.0	11.0	0.0
Instructional Coordinators/BCBA	16.0	29.0	13.0
Librarians	1.0	1.0	0.0
Guidance Counselors	15.0	16.0	1.0
Social Workers	32.0	33.0	1.0
Psychologists	5.0	8.0	3.0

REVERE PUBLIC SCHOOLS

FY24 STAFFING LEVELS

	FY23	FY24	CHANGE
SUPPORT STAFF	559.5	581.9	22.4
Operations Assistants	35.5	35.5	0.0
<i>Superintendent</i>	3.0	3.0	0.0
<i>Business/Finance</i>	7.0	6.0	-1.0
<i>Special Education</i>	3.5	3.5	0.0
<i>Curriculum</i>	2.0	3.0	1.0
<i>Guidance</i>	1.0	1.0	0.0
<i>3000 Series</i>	1.0	1.0	0.0
<i>Transportation</i>	1.0	1.0	0.0
<i>Food Services</i>	1.0	1.0	0.0
<i>Plant and Maintenance</i>	1.0	1.0	0.0
<i>Schools</i>	15.0	15.0	0.0
Copy Center Clerk	1.0	1.0	0.0
Office Manager	1.0	1.0	0.0
Buiding Technologists	12.0	12.0	0.0
Paraprofessionals	187.0	206.0	19.0
<i>Regular Aides</i>	11.0	15.0	4.0
<i>Specual Education Aides</i>	130.0	152.0	22.0
<i>Library Aides</i>	11.0	10.0	-1.0
<i>Health Aides</i>	13.0	10.0	-3.0
<i>Title I Aides</i>	10.0	7.0	-3.0
<i>Title III Aides</i>	12.0	12.0	0.0
Nurses	15.0	15.4	0.4
Homeless, Attendance, Residency, Truancy	4.0	4.0	0.0
Parent Information	5.0	12.0	7.0
Family Liasons	13.0	12.0	-1.0
School Resource Officers	3.0	3.0	0.0
Security Guards	22.0	24.0	2.0
Bus Drivers	12.0	13.0	1.0
Bus Monitors	30.0	24.0	-6.0
Crossing Guards	38.0	38.0	0.0
Cafeteria Workers	150.0	150.0	0.0
Custodians	24.0	24.0	0.0
Tradesmen	7.0	7.0	0.0

NON-SALARY ACCOUNTS SUMMARY

FY23 FY24 VARIANCE %

1000 SERIES: ADMINISTRATION NON SALARY

District Administration	1,016,132	1,100,224	84,092	8%
1000 SERIES TOTAL	1,016,132	1,100,224	84,092	8%

2000 SERIES: INSTRUCTIONAL NON SALARY

Schools

Beachmont Elementary	58,000	60,900	2,900	5%
Garfield Elementary	80,000	84,000	4,000	5%
Lincoln Elementary	73,000	76,650	3,650	5%
Hill Elementary	74,000	77,700	3,700	5%
Paul Revere Elementary	65,000	68,250	3,250	5%
Whelan Elementary	76,000	79,800	3,800	5%
Rumney Middle	67,000	70,350	3,350	5%
Garfield Middle	64,000	67,200	3,200	5%
Anthony Middle	65,000	118,250	53,250	82%
Revere High	146,000	461,000	315,000	216%
City Lab High	18,000	18,900	900	5%

Districtwide

Curriculum Directors	40,000	72,000	32,000	80%
Instructional District Wide	619,438	831,974	212,536	34%
Professional Development	230,000	284,600	54,600	24%
Guidance & Testing	75,000	80,000	5,000	7%

FY23 FY24 VARIANCE %

Special Education

SPED Program Services	1,600,000	1,602,500	2,500	0%
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Technology

Classrooms and Labs	550,400	0	-550,400	-100%
2000 SERIES TOTAL	3,900,838	4,054,074	153,236	4%

3000 SERIES: OTHER STUDENT SERVICES NON SALARY

Comprehensive Health	50,000	52,500	2,500	5%
School Security	30,000	34,000	4,000	13%
Athletics	190,000	199,500	9,500	5%
Transportation	7,364,285	8,109,314	745,029	10%
Food Services	85,000	85,000	0	0%
3000 SERIES TOTAL	7,719,285	8,480,314	761,029	10%

FY23 FY24 VARIANCE %

4000 SERIES: OPERATION OF PLANT/MAINTENANCE NON SALARY

Custodial	1,693,167	1,777,825	84,658	5%
Utilities	2,773,000	2,556,000	-217,000	-8%
Operations & Maintenance	1,916,031	2,270,042	354,011	18%
Network & Telecom	694,286	695,037	751	0%
4000 SERIES TOTAL	7,076,484	7,298,904	222,420	3%

5000 SERIES: EMPLOYEE BENEFITS AND INSURANCE NON SALARY

Employee Benefits	475,000	498,750	23,750	5%
5000 SERIES TOTAL	475,000	498,750	23,750	5%

7000 SERIES: BUILDING IMPROVEMENTS

Building Improvements	683,875	100,000	-583,875	-85%
7000 SERIES TOTAL	683,875	100,000	-583,875	-85%

9000 SERIES: PROGRAMS WITH OTHER SCHOOLS

Tuitions	15,543,341	16,658,264	1,114,923	7%
9000 SERIES TOTAL	15,543,341	16,658,264	1,114,923	7%

TOTAL NON-SALARY AC	36,414,955	38,190,530	1,775,575	5%
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