



EXPENSES

The School Department allocates its expense budget in various programmatic categories as outlined in the FY17 Expense Budget Detail Table. Each expense budget line has a budget manager assigned who is responsible for the oversight and management of the budget. The School Department annually identifies new expenses that fall into three categories; legally mandated, enrollment, and program improvements when determining potential increases to the expense budget.

Additionally, the expense budget is adjusted for enrollment changes using a per pupil expenditure rate, which is also adjusted by an increase in the cost of living. The FY17 budget includes a cost of living adjustment of 1.8%. The FY17 expense per-pupil budget is assembled using the October 1, 2015 enrollment data reported to the state. As the District explores re-districting for the 2016-17 school year, this would affect the expense budgets calculated on an enrollment basis. Upon completion of any re-districting, the calculations will need to be updated to re-allocate resources based on updated enrollments.

A table is inserted below highlighting the enrollment data used to calculate the FY17 expense budgets subject to per-pupil expenditure adjustments. It should be noted an adjustment is made in the second column (“Adjusted Oct 1, 2015 enrollment for FY17 budget”) for Harrington to accommodate Lexington Children’s Place being located in the building and its indirect impact on general building operations and supply ordering.

Enrollment Data used for Per-Pupil Expenditures Calculations			
Level-Service CPI Adjustments			
	<u>Fiscal Year</u>	<u>Rate</u>	<u>Date</u>
	FY2015	1.60%	CPI: Sep 2013
	FY2016	1.70%	CPI: Aug 2014
	FY2017	1.80%	CPI: Aug 2015
Source:	http://data.bls.gov/pdq/SurveyOutputSerMet		
Report:	CPI-U/Less Food and Energy (Unadjusted) - CUUR0000SA0L1E		
	School	Official Oct 1, 2015 Enrollment	Adjusted Oct 1, 2015 Enrollment for FY17 Budget
1	Bowman	576	576
2	Bridge	569	569
3	Estabrook	511	511
4	Fiske	519	519
5	Harrington & LCP	446	501
6	Hastings	433	433
7	Clarke	864	864
8	Diamond	782	782
9	Lexington High School	2,166	2,166
Overall K-12 Enrollment		6,866	6,921
Enrollment by Level			
Total Elementary		3,054	3,109
Total Middle School		1,646	1,646
Total High School		2,166	2,166

Based on the enrollment, cost of living adjustments, and new expense requests a summary is provided below illustrating a five-year history of the expense budget in detail. Further explanation of the changes is described later in this section.



Lexington Public Schools
School Committee FY 2017 Recommended Budget

FY17 EXPENSE BUDGET DETAIL

Line #	Program	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Budget (approved by ATM)	FY16 Budget (adj)	FY17 Request	Change	% Change
1	Bowman	\$ 42,837	\$ 21,912	\$ 35,757	\$55,052	\$55,052	\$ 74,761	\$ 19,709	35.80%
2	Bridge	\$ 41,385	\$ 27,346	\$ 54,246	\$56,315	\$56,315	\$ 74,140	\$ 17,825	31.65%
3	Estabrook	\$ 25,052	\$ 23,732	\$ 25,619	\$46,847	\$46,847	\$ 64,687	\$ 17,839	38.08%
4	Fiske	\$ 25,844	\$ 26,975	\$ 39,794	\$45,425	\$45,425	\$ 63,675	\$ 18,250	40.18%
5	Harrington	\$ 24,602	\$ 23,981	\$ 37,431	\$47,270	\$47,270	\$ 63,464	\$ 16,194	34.26%
6	Hastings	\$ 21,916	\$ 19,310	\$ 25,697	\$40,059	\$40,059	\$ 54,488	\$ 14,429	36.02%
7	Clarke	\$ 22,064	\$ 42,920	\$ 51,207	\$32,195	\$32,195	\$ 44,324	\$ 12,129	37.67%
8	Diamond	\$ 25,577	\$ 25,506	\$ 38,553	\$30,907	\$30,907	\$ 38,981	\$ 8,074	26.12%
9	Lexington High School	\$ 126,201	\$ 115,959	\$ 151,666	\$156,428	\$156,428	\$ 164,640	\$ 8,212	5.25%
10	K-5 Literacy	\$ 100,547	\$ 97,598	\$ 178,515	\$218,426	\$218,426	\$ 222,295	\$ 3,869	1.77%
11	K-5 Math	\$ 76,979	\$ 71,054	\$ 70,501	\$79,189	\$79,189	\$ 81,347	\$ 2,158	2.73%
12	K-5 Science	\$ 33,012	\$ 32,982	\$ 34,239	\$36,842	\$36,842	\$ 37,846	\$ 1,004	2.73%
13	K-5 Social Studies	\$ 33,343	\$ 26,240	\$ 28,618	\$30,170	\$30,170	\$ 30,992	\$ 822	2.73%
14	6-8 English/Lang Arts	\$ 33,077	\$ 34,745	\$ 34,411	\$36,281	\$36,281	\$ 37,597	\$ 1,315	3.63%
16	6-8 World Language	\$ 26,584	\$ 29,068	\$ 30,840	\$44,992	\$44,992	\$ 46,623	\$ 1,631	3.63%
17	6-8 Math	\$ 25,950	\$ 26,756	\$ 107,471	\$108,997	\$108,997	\$ 110,048	\$ 1,051	0.96%
18	6-8 Science	\$ 54,288	\$ 63,006	\$ 61,741	\$62,924	\$62,924	\$ 65,206	\$ 2,281	3.63%
19	6-8 Social Studies	\$ 23,574	\$ 25,876	\$ 28,063	\$28,267	\$28,267	\$ 29,291	\$ 1,025	3.63%
21	9-12 English	\$ 28,283	\$ 30,728	\$ 31,857	\$32,442	\$32,442	\$ 34,145	\$ 1,703	5.25%
22	9-12 World Language	\$ 33,209	\$ 37,063	\$ 37,745	\$39,551	\$39,551	\$ 41,627	\$ 2,076	5.25%
23	9-12 Math	\$ 22,325	\$ 106,468	\$ 68,184	\$70,512	\$65,312	\$ 40,582	\$ (24,729)	-37.86%
23.1	9-12 Math Team				\$0	\$5,200	\$ 5,473	\$ 273	5.25%
24	9-12 Science	\$ 81,672	\$ 84,337	\$ 88,894	\$96,817	\$96,817	\$ 101,900	\$ 5,083	5.25%
25	9-12 Social Studies	\$ 39,705	\$ 37,482	\$ 37,315	\$40,261	\$39,533	\$ 41,646	\$ 2,114	5.35%
25.1	Debate & Competitive Speech	\$ 2,124	\$ 71,361	\$ 70,618	\$69,668	\$70,396	\$ 74,053	\$ 3,658	5.20%
29	K-12 Curriculum	\$ 541,391	\$ 400,614	\$ 421,481	\$808,467	\$523,267	\$ 536,500	\$ 13,233	2.53%
30	K-12 Library Media Program	\$ 159,453	\$ 168,694	\$ 161,543	\$182,725	\$182,725	\$ 189,519	\$ 6,794	3.72%
31	K-12 Technology	\$ 448,926	\$ 658,670	\$ 493,955	\$504,830	\$504,830	\$ 514,194	\$ 9,365	1.85%
32	K-12 English Learner Education	\$ 31,637	\$ 30,112	\$ 27,450	\$32,366	\$32,366	\$ 35,569	\$ 3,203	9.90%
33	K-12 PE/Wellness	\$ 59,535	\$ 67,177	\$ 69,285	\$71,941	\$71,941	\$ 74,616	\$ 2,675	3.72%
34	K-12 Visual Arts	\$ 73,974	\$ 84,120	\$ 79,767	\$85,197	\$85,197	\$ 88,365	\$ 3,168	3.72%
35	K-12 Performing Arts	\$ 79,217	\$ 108,691	\$ 73,768	\$98,783	\$98,783	\$ 102,456	\$ 3,673	3.72%
36	K-12 Athletics	\$ 54,127	\$ 64,481	\$ 126,837	\$141,810	\$141,810	\$ 147,082	\$ 5,273	3.72%
37	Early Childhood Education	\$ 45,249	\$ 45,887	\$ 60,186	\$71,025	\$73,371	\$ 74,691	\$ 1,321	1.80%
38	Health Services	\$ 12,979	\$ 15,883	\$ 20,218	\$19,369	\$19,369	\$ 20,090	\$ 720	3.72%
39.1	K-5 Counseling			\$ -	\$0	\$0	\$ -	\$ -	
39.2	6-8 Counseling			\$ -	\$4,100	\$0	\$ -	\$ -	
39.3	9-12 Counseling	\$ 8,128	\$ 12,375	\$ 13,459	\$8,169	\$16,000	\$ 16,595	\$ 595	3.72%
39.4	K-12 Counseling	\$ 6,824	\$ 14,343	\$ 62,365	\$78,080	\$70,249	\$ 74,327	\$ 4,078	5.80%
40.1	K-5 Special Education	\$ 73,364	\$ 89,793	\$ 49,457	\$35,141	\$50,044	\$ 51,905	\$ 1,861	3.72%
40.2	6-8 Special Education	\$ 27,961	\$ 53,256	\$ 20,428	\$114,362	\$32,403	\$ 34,164	\$ 1,760	5.43%
40.3	9-12 Special Education	\$ 3,407	\$ 13,100	\$ 9,008	\$30,416	\$24,453	\$ 34,807	\$ 10,354	42.34%
40.4	PreK-22 Special Education	\$ 63,925	\$ 136,774	\$ 107,114	\$258,271	\$122,564	\$ 127,121	\$ 4,557	3.72%
41	Tuition	\$ 4,420,666	\$ 4,415,327	\$ 4,736,414	\$4,782,238	\$5,383,198	\$ 6,506,004	\$ 1,122,806	20.86%
42	Transportation: Special Education	\$ 1,011,002	\$ 1,164,885	\$ 1,289,360	\$1,387,574	\$1,387,574	\$ 1,611,695	\$ 224,121	16.15%
42.1	Transportation: Homeless	\$ 31,868	\$ 85,088	\$ 23,425	\$25,000	\$25,000	\$ 49,120	\$ 24,120	96.48%
43	Special Educ. Consultants	\$ 460,479	\$ 480,758	\$ 281,686	\$492,283	\$375,000	\$ 375,000	\$ -	0.00%
44	Transportation: Regular Education	\$ 964,521	\$ 1,342,058	\$ 1,481,511	\$1,355,042	\$1,355,042	\$ 1,747,085	\$ 392,043	28.93%
45	Print Center	\$ 272,559	\$ 256,381	\$ 276,306	\$283,662	\$283,662	\$ 283,662	\$ -	0.00%
46	Legal Services	\$ 374,810	\$ 250,845	\$ 219,992	\$378,690	\$378,690	\$ 385,507	\$ 6,816	1.80%
47	Teacher Substitutes	\$ 9,810	\$ 12,183	\$ 93,410	\$0	\$0	\$ -	\$ -	
48	Administration	\$ 404,117	\$ 460,080	\$ 566,978	\$538,656	\$0	\$ (0)	\$ -	
48.1	School Committee				\$0	\$18,909	\$ 19,249	\$ 340	1.80%
48.2	Superintendent				\$0	\$159,157	\$ 197,022	\$ 37,865	23.79%
48.3	Finance and Operations				\$0	\$76,545	\$ 96,523	\$ 19,978	26.10%
48.4	Human Resources				\$0	\$344,048	\$ 380,241	\$ 36,193	10.52%
56	Telephone	\$ 144,795	\$ 37,443	\$ 30,250	\$80,960	\$80,960	\$ 80,960	\$ -	0.00%
58	Prior Year Unpaid Bills	\$ 50,000	\$ 50,000	\$ 50,000	\$0	\$0	\$ -	\$ -	
60	Emergency Planning & Training		\$ 17,883	\$ 518	\$10,000	\$10,000	\$ 10,000	\$ -	0.00%
61	Facility Improvements		\$ 60,769	\$ -	\$0	\$0	\$ -	\$ -	
Grand Total		\$ 10,804,874	\$ 11,700,076	\$ 12,215,151	\$ 13,384,992	\$ 13,432,992	\$ 15,507,901	\$ 2,074,909	15.45%



Lexington Public Schools
School Committee FY 2017 Recommended Budget

FY17 PER-PUPIL EXPENDITURE CALCULATION SHEETS

Below is a detailed listing of the per-pupil and cost of living adjustments that were calculated for various program lines in the FY17 budget that were included in the summary above. Full detail of the expense changes are described in the Recommended Budget section.

Elementary School Per-Pupil & Cost of Living Adjustment Detail

Elementary School Expense Budget Breakdown														
Elementary		FY16 Budget (adj)				FY17 Budget				\$ Incr.	% Incr.	\$ Incr.	% Incr.	Notes
Line	School/Dept	PPE	Base Expense Budget	Financial Assistance	Total Expense Budget	PPE	Base Expense Budget	Financial Assistance	Total Expense Budget	PPE	Expense Budget			
1	Bowman	\$ 89.48	\$ 51,452	\$ 3,600	\$ 55,052	\$ 117.29	\$ 67,561	\$ 7,200	\$ 74,761	\$ 27.81	31.1%	\$ 19,708.95	35.8%	Continues increase to Supplies
2	Bridge	\$ 89.48	\$ 52,615	\$ 3,700	\$ 56,315	\$ 117.29	\$ 66,740	\$ 7,400	\$ 74,140	\$ 27.81	31.1%	\$ 17,824.64	31.7%	Continues increase to Supplies
3	Estabrook	\$ 89.48	\$ 44,472	\$ 2,375	\$ 46,847	\$ 117.29	\$ 59,937	\$ 4,750	\$ 64,687	\$ 27.81	31.1%	\$ 17,839.45	38.1%	Continues increase to Supplies
4	Fiske	\$ 89.48	\$ 44,025	\$ 1,400	\$ 45,425	\$ 117.29	\$ 60,875	\$ 2,800	\$ 63,675	\$ 27.81	31.1%	\$ 18,250.20	40.2%	Continues increase to Supplies
5	Harrington & LCP	\$ 89.48	\$ 44,920	\$ 2,350	\$ 47,270	\$ 117.29	\$ 58,764	\$ 4,700	\$ 63,464	\$ 27.81	31.1%	\$ 16,194.12	34.3%	Continues increase to Supplies
6	Hastings	\$ 89.48	\$ 38,209	\$ 1,850	\$ 40,059	\$ 117.29	\$ 50,788	\$ 3,700	\$ 54,488	\$ 27.81	31.1%	\$ 14,429.30	36.0%	Continues increase to Supplies
10	K-5 Literacy	\$ 46.08	\$ 141,976		\$ 141,976	\$ 46.91	\$ 145,845		\$ 145,845	\$ 0.83	1.8%	\$ 3,869.06	2.7%	
11	K-5 Math	\$ 25.70	\$ 79,189		\$ 79,189	\$ 26.16	\$ 81,347		\$ 81,347	\$ 0.46	1.8%	\$ 2,158.02	2.7%	
12	K-5 Science	\$ 11.96	\$ 36,842		\$ 36,842	\$ 12.17	\$ 37,846		\$ 37,846	\$ 0.22	1.8%	\$ 1,004.00	2.7%	
13	K-5 Social Studies	\$ 9.79	\$ 30,170		\$ 30,170	\$ 9.97	\$ 30,992		\$ 30,992	\$ 0.18	1.8%	\$ 822.18	2.7%	
Total K-5 Expense Funding			\$ 563,869	\$ 15,275	\$ 579,144		\$ 660,694	\$ 30,550	\$ 691,244			\$ 112,099.92	17.2%	

Middle School Per-Pupil & Cost of Living Adjustment Detail

Middle School Expense Budget Breakdown														
Middle School - Clarke		FY16 Budget (adj)				FY17 Budget				\$ Incr.	% Incr.	\$ Incr.	% Incr.	Notes
Line	School/Dept	PPE	Expense Budget		Expense Budget	PPE	Expense Budget		Expense Budget	PPE	Expense Budget			
7	Clarke	\$ 39.02	\$ 32,195		\$ 32,195	\$ 39.73	\$ 34,324		\$ 34,324	\$ 0.70	1.8%	\$ 2,128.86	6.6%	
14	6-8 English/Lang Arts	\$ 22.44	\$ 18,511		\$ 18,511	\$ 22.84	\$ 19,735		\$ 19,735	\$ 0.40	1.8%	\$ 1,224.01	6.6%	
16	6-8 World Language	\$ 27.82	\$ 22,955		\$ 22,955	\$ 28.33	\$ 24,473		\$ 24,473	\$ 0.50	1.8%	\$ 1,517.88	6.6%	
17	6-8 Math	\$ 17.93	\$ 14,794		\$ 14,794	\$ 18.26	\$ 15,772		\$ 15,772	\$ 0.32	1.8%	\$ 978.24	6.6%	
18	6-8 Science	\$ 38.91	\$ 32,104		\$ 32,104	\$ 39.61	\$ 34,227		\$ 34,227	\$ 0.70	1.8%	\$ 2,122.85	6.6%	
19	6-8 Social Studies	\$ 17.48	\$ 14,422		\$ 14,422	\$ 17.80	\$ 15,375		\$ 15,375	\$ 0.31	1.8%	\$ 953.61	6.6%	
Diamond Total		\$ 163.61	\$ 134,981		\$ 134,981	\$ 166.56	\$ 143,907		\$ 143,907	\$ 2.95	1.8%	\$ 8,925.46	6.6%	
Middle School - Diamond		FY16 Budget (adj)				FY17 Budget				\$ Incr.	% Incr.	\$ Incr.	% Incr.	Notes
Line	School/Dept	PPE	Expense Budget		Expense Budget	PPE	Expense Budget		Expense Budget	PPE	Expense Budget			
8	Diamond	\$ 39.02	\$ 30,907		\$ 30,907	\$ 39.73	\$ 31,066		\$ 31,066	\$ 0.70	1.8%	\$ 159.06	0.5%	
14	6-8 English/Lang Arts	\$ 22.44	\$ 17,771		\$ 17,771	\$ 22.84	\$ 17,862		\$ 17,862	\$ 0.40	1.8%	\$ 91.46	0.5%	
16	6-8 World Language	\$ 27.82	\$ 22,037		\$ 22,037	\$ 28.33	\$ 22,150		\$ 22,150	\$ 0.50	1.8%	\$ 113.41	0.5%	
17	6-8 Math	\$ 17.93	\$ 14,202		\$ 14,202	\$ 18.26	\$ 14,275		\$ 14,275	\$ 0.32	1.8%	\$ 73.09	0.5%	
18	6-8 Science	\$ 38.91	\$ 30,820		\$ 30,820	\$ 39.61	\$ 30,979		\$ 30,979	\$ 0.70	1.8%	\$ 158.61	0.5%	
19	6-8 Social Studies	\$ 17.48	\$ 13,845		\$ 13,845	\$ 17.80	\$ 13,916		\$ 13,916	\$ 0.31	1.8%	\$ 71.25	0.5%	
Diamond Total		\$ 163.61	\$ 129,582		\$ 129,582	\$ 166.56	\$ 130,249		\$ 130,249	\$ 2.95	1.8%	\$ 666.89	0.5%	
Middle School - Total		FY16 Budget (adj)				FY17 Budget				\$ Incr.	% Incr.	\$ Incr.	% Incr.	Notes
Line	School/Dept	PPE	Expense Budget		Expense Budget	PPE	Expense Budget		Expense Budget	PPE	Expense Budget			
7	Clarke	\$ 39.02	\$ 32,195		\$ 32,195	\$ 39.73	\$ 34,324		\$ 34,324	\$ 0.70	1.8%	\$ 2,128.86	6.6%	
8	Diamond	\$ 39.02	\$ 30,907		\$ 30,907	\$ 39.73	\$ 31,066		\$ 31,066	\$ 0.70	1.8%	\$ 159.06	0.5%	
14	6-8 English/Lang Arts	\$ 22.44	\$ 36,281		\$ 36,281	\$ 22.84	\$ 37,597		\$ 37,597	\$ 0.40	1.8%	\$ 1,315.47	3.6%	
16	6-8 World Language	\$ 27.82	\$ 44,992		\$ 44,992	\$ 28.33	\$ 46,623		\$ 46,623	\$ 0.50	1.8%	\$ 1,631.29	3.6%	
17	6-8 Math	\$ 17.93	\$ 28,997		\$ 28,997	\$ 18.26	\$ 30,048		\$ 30,048	\$ 0.32	1.8%	\$ 1,051.34	3.6%	
18	6-8 Science	\$ 38.91	\$ 62,924		\$ 62,924	\$ 39.61	\$ 65,206		\$ 65,206	\$ 0.70	1.8%	\$ 2,281.47	3.6%	
19	6-8 Social Studies	\$ 17.48	\$ 28,267		\$ 28,267	\$ 17.80	\$ 29,291		\$ 29,291	\$ 0.31	1.8%	\$ 1,024.87	3.6%	
Total 6-8 Expense Funding		\$ 163.61	\$ 264,563		\$ 264,563	\$ 166.56	\$ 274,156		\$ 274,156	\$ 3.65	1.8%	\$ 9,592.35	3.6%	



Lexington Public Schools
School Committee FY 2017 Recommended Budget

High School Per-Pupil & Cost of Living Adjustment Detail

Lexington High School		FY16 Budget (adj)		FY17 Budget		\$ Incr.	% Incr.	\$ Incr.	% Incr.	Notes
Line	School/Dept	PPE	Expense Budget	PPE	Expense Budget	PPE		Expense Budget		
9	Lexington High School	\$ 74.67	\$ 156,428	\$ 76.01	\$ 164,640	\$ 1.34	1.8%	\$ 8,212.48	5.3%	
21	9-12 English	\$ 15.49	\$ 32,442	\$ 15.76	\$ 34,145	\$ 0.28	1.8%	\$ 1,703.22	5.3%	
22	9-12 World Language	\$ 18.88	\$ 39,551	\$ 19.22	\$ 41,627	\$ 0.34	1.8%	\$ 2,076.43	5.3%	
23	9-12 Math	\$ 18.28	\$ 38,299	\$ 18.74	\$ 40,582	\$ 0.45	2.5%	\$ 2,283.49	6.0%	
23.1	9-12 Math Team	\$ 2.48	\$ 5,200	\$ 2.53	\$ 5,473	\$ 0.04	1.8%	\$ 273.00	5.3%	
24	9-12 Science	\$ 46.21	\$ 96,817	\$ 47.05	\$ 101,900	\$ 0.83	1.8%	\$ 5,082.90	5.3%	
25	9-12 Social Studies	\$ 18.87	\$ 39,533	\$ 19.23	\$ 41,646	\$ 0.36	1.9%	\$ 2,113.71	5.3%	
25.1	9-12 Debate & Comp Speech	\$ 33.60	\$ 70,396	\$ 34.19	\$ 74,053	\$ 0.59	1.7%	\$ 3,657.58	5.2%	
	LHS Total	\$ 228.48	\$ 478,665	\$ 232.72	\$ 504,068	\$ 2.89	1.9%	\$ 25,402.81	5.3%	

K-12 Program Per-Pupil & Cost of Living Adjustment Detail

K-12 Department Expense Budget		FY16 Budget (adj)		FY17 Budget		\$ Incr.	% Incr.	\$ Incr.	% Incr.	Notes
Line	School/Dept	PPE	Expense Budget	PPE	Expense Budget	PPE		Expense Budget		
29	K-12 Curriculum	\$ 52.39	\$ 355,890	\$ 53.33	\$ 369,123	\$ 0.94	1.8%	\$ 13,232.74	3.7%	Partially Per Pupil Eligible
30	K-12 Library Media	\$ 26.90	\$ 182,725	\$ 27.38	\$ 189,519	\$ 0.48	1.8%	\$ 6,794.11	3.7%	
31	K-12 Technology	\$ 37.08	\$ 251,855	\$ 37.74	\$ 261,220	\$ 0.67	1.8%	\$ 9,364.50	3.7%	Partially Per Pupil Eligible
32	K-12 English Learner Education	\$ 4.76	\$ 32,366	\$ 4.85	\$ 33,569	\$ 0.09	1.8%	\$ 1,203.42	3.7%	
33	K-12 PE/Wellness	\$ 10.59	\$ 71,941	\$ 10.78	\$ 74,616	\$ 0.19	1.8%	\$ 2,674.93	3.7%	
34	K-12 Visual Arts	\$ 12.54	\$ 85,197	\$ 12.77	\$ 88,365	\$ 0.23	1.8%	\$ 3,167.81	3.7%	
35	K-12 Performing Arts	\$ 14.54	\$ 98,783	\$ 14.80	\$ 102,456	\$ 0.26	1.8%	\$ 3,672.95	3.7%	
36	K-12 Athletics	\$ 20.88	\$ 141,810	\$ 21.25	\$ 147,082	\$ 0.38	1.8%	\$ 5,272.78	3.7%	
37	Early Childhood Program	\$ 815.23	\$ 73,371	\$ 829.90	\$ 74,691	\$ 14.67	1.8%	\$ 1,320.67	1.8%	
38	Health Services	\$ 2.85	\$ 19,369	\$ 2.90	\$ 20,090	\$ 0.05	1.8%	\$ 720.20	3.7%	
39.1	K-5 Counseling	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	
39.2	6-8 Counseling	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	
39.3	9-12 Counseling	\$ 2.36	\$ 16,000	\$ 2.40	\$ 16,595	\$ 0.04	1.8%	\$ 594.91	3.7%	
39.4	K-12 Counseling	\$ 8.23	\$ 55,885	\$ 8.37	\$ 57,963	\$ 0.15	1.8%	\$ 2,077.92	3.7%	
40.1	K-5 Special Education	\$ 7.37	\$ 50,044	\$ 7.50	\$ 51,905	\$ 0.13	1.8%	\$ 1,860.74	3.7%	
40.2	6-8 Special Education	\$ 4.77	\$ 32,403	\$ 4.94	\$ 34,164	\$ 0.17	3.5%	\$ 1,760.20	5.4%	
40.3	9-12 Special Education	\$ 3.60	\$ 24,453	\$ 3.58	\$ 24,807	\$ (0.02)	-0.4%	\$ 353.85	1.4%	
40.4	PreK-22 Special Education	\$ 18.04	\$ 122,564	\$ 18.37	\$ 127,121	\$ 0.32	1.8%	\$ 4,557.19	3.7%	
46	Legal Services	\$ -	\$ 378,690	\$ -	\$ 385,507	\$ -	0.0%	\$ 6,816.42	1.8%	COLA Only Eligible
48.1	School Committee	\$ -	\$ 18,909	\$ -	\$ 19,249	\$ -	0.0%	\$ 340.36	1.8%	COLA Only Eligible
48.2	Superintendent	\$ -	\$ 159,157	\$ -	\$ 162,022	\$ -	0.0%	\$ 2,864.83	1.8%	COLA Only Eligible
48.3	Finance and Operations	\$ -	\$ 76,545	\$ -	\$ 77,923	\$ -	0.0%	\$ 1,377.81	1.8%	COLA Only Eligible
48.4	Human Resources	\$ -	\$ 344,048	\$ -	\$ 350,241	\$ -	0.0%	\$ 6,192.86	1.8%	COLA Only Eligible
	Total K-12 Departments		\$ 2,592,005		\$ 2,668,226	\$ 18.76		\$ 76,221.21	2.9%	