

WHITMAN-HANSON REGIONAL SCHOOL DISTRICT APPENDIX A - SPECIAL EDUCATION - RELATED REVENUES AND EXPENDITURES AS OF 2/16/22								PAGE 1
FY23	1) 39 Students will be placed in Out of District Placements in FY23							
Assumptions:	2) 3% increase for Collaborative Out of District Placements Tuition Costs in FY23							
	3) 673 total students will be serviced in FY23							
	4) New Budget line item for ELL Interpretation and Curriculum expenses will be added in FY23 - \$25K							
	5) X % increase in Teachers and Para-professionals Salaries in FY23							
	6) Speech Teachers and BCBA's will be classified as District-wide in FY23 rather than assigned to a particular school							
REVENUES:	GENERAL FUND SPECIAL EDUCATION-RELATED REVENUE USED IN OPERATING BUDGET							
Account Number	Account Description	FY21 Actual	FY21 Encumbered	FY22 Appropriated	FY22 Actual thru Jan.	FY23 Budget as of 2/16/22	\$ Inc/Dec FY22/FY23	% Inc/Dec FY22/FY23
000110-4970	TRANSFER FROM CIRCUIT BREAKER	\$991,258.28	N/A	\$600,000.00	\$0.00	\$0.00	(\$600,000.00)	0.00%
NOTE: IN FY22 AND SUBSEQUENT YEARS, CIRCUIT BREAKER REVENUE HAS BEEN UTILIZED TO OFFSET SPECIAL EDUCATION EXPENSES IN THE BUDGET. SPECIFICALLY, THE SPED TUITION TO OTHER SCHOOLS BUDGET (ACCOUNT NO. 1031009-5901) HAS BEEN REDUCED AS FOLLOWS:								
1031009-5901	DISTRICT-WIDE - SPED TUITION TO OTHER SCHOOLS	\$3,954,572.32	\$0.00	\$4,596,744.00	\$2,588,721.33	\$4,370,623.00	(\$226,121.00)	-4.92%
	CIRCUIT BREAKER REVENUE SUBTRACTED FROM BUDGET	\$0.00	\$0.00	\$0.00	(\$662,142.49)	(\$1,720,000.00)	(\$1,720,000.00)	0.00%
0001	TOTAL DISTRICT-WIDE SPED TUITION TO OTHER SCHOOLS BUDGET	\$3,954,572.32	\$0.00	\$4,596,744.00	\$1,926,578.84	\$2,650,623.00	(\$1,946,121.00)	-42.34%
EXPENDITURES:	GENERAL FUND SPECIAL EDUCATION-RELATED EXPENDITURES							
Account Number	Account Description	FY21 Actual	FY21 Encumbered	FY22 Appropriated	FY22 Actual thru Jan.	FY23 Budget as of 2/16/22	\$ Inc/Dec FY22/FY23	% Inc/Dec FY22/FY23
1031001-5100	DISTRICT-WIDE CEN. OFFICE SPED CURR DIRECTORS SALARY	\$128,125.00	\$0.00	\$131,328.00	\$77,824.00	\$135,267.84	\$3,939.84	3.00%
1220	TOTAL ASSISTANT SUPERINTENDENT	\$128,125.00	\$0.00	\$131,328.00	\$77,824.00	\$135,267.84	\$3,939.84	3.00%
1031003-5200	DISTRICT-WIDE SPED CLERICAL SALARIES	\$115,169.02	\$0.00	\$88,192.26	\$68,958.15	\$122,280.75	\$34,088.49	38.65%
	TOTAL SALARIES	\$115,169.02	\$0.00	\$88,192.26	\$68,958.15	\$122,280.75	\$34,088.49	38.65%
2120	TOTAL DEPARTMENT HEADS (NON-SUPER)	\$115,169.02	\$0.00	\$88,192.26	\$68,958.15	\$122,280.75	\$34,088.49	38.65%
0131001-5100	INDIAN HEAD SPECIAL EDUCATION TEACHERS - SALARIES	\$306,878.28	\$0.00	\$276,637.26	\$153,798.12	\$344,911.98	\$68,274.72	24.68%
0331001-5100	CONLEY SPECIAL EDUCATION TEACHERS - SALARIES	\$266,670.72	\$0.00	\$275,800.86	\$138,605.95	\$270,609.06	(\$5,191.80)	-1.88%
0431001-5100	DUVAL SPECIAL EDUCATION TEACHERS - SALARIES	\$315,765.35	\$0.00	\$327,178.26	\$142,917.60	\$319,091.70	(\$8,086.56)	-2.47%
0631001-5100	WHITMAN MIDDLE SCHOOL SPECIAL ED TEACHERS - SALARIES	\$453,323.46	\$0.00	\$551,220.24	\$281,815.96	\$628,552.46	\$77,332.22	14.03%
0731001-5100	HANSON MIDDLE SCHOOL SPECIAL ED TEACHERS - SALARIES	\$678,657.76	\$0.00	\$629,266.56	\$332,193.05	\$768,676.08	\$139,409.52	22.15%
0831001-5100	HIGH SCHOOL SPECIAL EDUCATION TEACHERS - SALARIES	\$757,994.43	\$0.00	\$648,820.98	\$445,626.34	\$660,264.36	\$11,443.38	1.76%
1031002-5100	DISTRICT-WIDE SPECIAL ED TEACHERS SALARIES	\$306,552.44	\$0.00	\$326,276.00	\$149,851.44	\$434,880.06	\$108,604.06	33.29%
1031002-5130	DISTRICT-WIDE SPECIAL ED TUTORS SALARIES	\$46,450.05	\$0.00	\$65,000.00	\$32,104.06	\$63,223.60	(\$1,776.40)	-2.73%
1031032-5100	SUMMER EXTENDED SCHOOL YEAR PROFESSIONAL SALARIES	\$40,144.00	\$0.00	\$51,500.00	\$72,268.58	\$72,654.82	\$21,154.82	41.08%
1031032-5300	EXTENDED SCHOOL YEAR PARAPROFESSIONAL SALARIES	\$11,801.09	\$0.00	\$31,850.00	\$28,110.68	\$28,954.00	(\$2,896.00)	-9.09%
	TOTAL SALARIES	\$3,184,237.58	\$0.00	\$3,183,550.16	\$1,777,291.78	\$3,591,818.12	\$408,267.96	12.82%
2305	TOTAL CLASSROOM TEACHERS	\$3,184,237.58	\$0.00	\$3,183,550.16	\$1,777,291.78	\$3,591,818.12	\$408,267.96	12.82%

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EXPENDITURES: GENERAL FUND SPECIAL EDUCATION-RELATED EXPENDITURES								
Account Number	Account Description	FY21 Actual	FY21 Encumbered	FY22 Appropriated	FY22 Actual thru Jan.	FY23 Budget as of 2/16/22	\$ Inc/Dec FY22/FY23	% Inc/Dec FY22/FY23
0131003-5100	INDIAN HEAD - SPEECH SALARIES	\$131,579.31	\$0.00	\$181,649.76	\$62,371.56	\$0.00	(\$181,649.76)	-100.00%
0331003-5100	CONLEY - SPEECH SALARIES	\$66,148.98	\$0.00	\$71,372.64	\$32,779.80	\$0.00	(\$71,372.64)	-100.00%
0431003-5100	DUVAL - SPEECH SALARIES	\$89,641.18	\$0.00	\$93,698.22	\$43,033.44	\$0.00	(\$93,698.22)	-100.00%
0631003-5100	WHITMAN MIDDLE SCHOOL - SPEECH SALARIES	\$0.00	\$0.00	\$0.00	\$37,329.72	\$0.00	\$0.00	0.00%
0731003-5100	HANSON MIDDLE SCHOOL - SPEECH SALARIES	\$124,985.85	\$0.00	\$87,564.96	\$61,271.76	\$0.00	(\$87,564.96)	-100.00%
1031033-5100	DISTRICT-WIDE - SPEECH SALARIES	\$9,699.14	\$0.00	\$67,839.18	\$53,491.44	\$662,478.78	\$594,639.60	876.54%
	TOTAL SALARIES	\$422,054.46	\$0.00	\$502,124.76	\$290,277.72	\$662,478.78	\$160,354.02	31.94%
2320	TOTAL MEDICAL/THERAPEUTIC SERVICES	\$422,054.46	\$0.00	\$502,124.76	\$290,277.72	\$662,478.78	\$160,354.02	31.94%
0131002-5300	INDIAN HEAD - SPED PARAPROFESSIONAL SALARIES	\$107,967.88	\$0.00	\$159,685.49	\$76,518.80	\$227,643.06	\$67,957.57	42.56%
0331002-5300	CONLEY - SPED PARAPROFESSIONAL SALARIES	\$238,603.91	\$0.00	\$201,010.79	\$90,366.30	\$203,060.07	\$2,049.28	1.02%
0431002-5300	DUVAL - SPED PARAPROFESSIONAL SALARIES	\$372,390.46	\$0.00	\$207,308.65	\$232,470.39	\$181,472.95	(\$25,835.70)	-12.46%
0631002-5300	WHITMAN MIDDLE SCHOOL - SPED PARAPROFESSIONAL SALARIES	\$188,519.80	\$0.00	\$178,561.15	\$120,839.31	\$197,039.74	\$18,478.59	10.35%
0731002-5300	HANSON MIDDLE SCHOOL - SPED PARAPROFESSIONAL SALARIES	\$303,349.16	\$0.00	\$271,588.67	\$169,583.40	\$318,388.33	\$46,799.66	17.23%
0831002-5300	HIGH SCHOOL - SPED PARAPROFESSIONAL SALARIES	\$302,284.72	\$0.00	\$276,890.32	\$139,732.84	\$264,433.38	(\$12,456.94)	-4.50%
1031004-5300	DISTRICT-WIDE - SPED NON-CLERICAL PARA SALARIES	\$0.00	\$0.00	\$24,000.00	\$0.00	\$0.00	(\$24,000.00)	-100.00%
	TOTAL SALARIES	\$1,513,115.93	\$0.00	\$1,319,045.07	\$829,511.04	\$1,392,037.53	\$72,992.46	5.53%
2330	TOTAL NON-CLERICAL PARAS/INSTRUCT ASS'TS	\$1,513,115.93	\$0.00	\$1,319,045.07	\$829,511.04	\$1,392,037.53	\$72,992.46	5.53%
1020604-5500	PRE-SCHOOL ACADEMY - GENERAL SUPPLIES	\$1,924.71	\$0.00	\$2,080.00	\$881.53	\$2,078.69	(\$1.31)	-0.06%
1031005-5500	DISTRICT-WIDE - SPED GENERAL SUPPLIES	\$54,563.72	\$115.04	\$50,656.09	\$41,692.44	\$70,000.00	\$19,343.91	38.19%
1031005-5515	EXTENDED SCHOOL YEAR - SUMMER MATERIALS	\$73.10	\$0.00	\$1,500.00	\$154.36	\$1,500.00	\$0.00	0.00%
2430	TOTAL GENERAL SUPPLIES	\$56,561.53	\$115.04	\$54,236.09	\$42,728.33	\$73,578.69	\$19,342.60	35.66%
1031010-5510	DISTRICT-WIDE - SPED - ELL INTERPRET & CURRICULUM	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	0.00%
1031006-5610	DISTRICT-WIDE - SPED - OIS TRAVEL	\$6,531.63	\$0.00	\$1,900.00	\$3,391.57	\$4,900.00	\$3,000.00	157.89%
1031007-5400	DISTRICT-WIDE - SPED - OIS CONTRACTED SERVICES	\$654,580.83	\$1,800.00	\$666,801.66	\$325,347.99	\$685,000.00	\$18,198.34	2.73%
1031007-5600	DISTRICT-WIDE - SPED - LEGAL	\$19,970.15	\$0.00	\$15,000.00	\$1,325.00	\$15,000.00	\$0.00	0.00%
2440	TOTAL OTHER INSTRUCTIONAL SERVICES	\$681,082.61	\$1,800.00	\$683,701.66	\$330,064.56	\$729,900.00	\$46,198.34	6.76%
1031008-5440	DISTRICT-WIDE SPED TRANSPORTATION - CONTRACTED SERVICES	\$1,069,159.92	\$0.00	\$1,150,000.00	\$705,598.43	\$1,150,000.00	\$0.00	0.00%
3300	TOTAL TRANSPORTATION	\$1,069,159.92	\$0.00	\$1,150,000.00	\$705,598.43	\$1,150,000.00	\$0.00	0.00%
1022007-5902	DISTRICT-WIDE - SPED STATE ASSESSMENT	\$0.00	\$0.00	\$0.00	\$17,234.00	\$11,210.00	\$11,210.00	0.00%
1031009-5901	DISTRICT-WIDE - SPED TUITION TO OTHER SCHOOLS	\$3,954,572.32	\$0.00	\$4,596,744.00	\$1,926,578.84	\$2,650,623.00	(\$1,946,121.00)	-42.34%
9100	TOTAL TUITION TO MASS. SCHOOLS	\$3,954,572.32	\$0.00	\$4,596,744.00	\$1,943,812.84	\$2,661,833.00	(\$1,934,911.00)	-42.09%
9993	1.0 POST GRAD TEACHERS	\$0.00	\$0.00	\$0.00	\$0.00	\$65,000.00	\$65,000.00	0.00%
9995	1 MIDDLE SCHOOL ASD	\$0.00	\$0.00	\$0.00	\$0.00	\$65,000.00	\$65,000.00	0.00%
	TOTAL FY23 NEW INITIATIVES	\$0.00	\$0.00	\$0.00	\$0.00	\$130,000.00	\$130,000.00	0.00%
0001	TOTAL GENERAL FUND SPED-RELATED EXPENDITURES	\$11,124,078.37	\$1,915.04	\$11,708,922.00	\$6,066,066.85	\$10,649,194.71	(\$1,059,727.29)	-9.05%