

WHITMAN-HANSON REGIONAL SCHOOL DISTRICT APPENDIX A - SPECIAL EDUCATION - RELATED REVENUES AND EXPENDITURES AS OF 4/13/22								PAGE 1	
<b>FY23</b>	1) 39 Students will be placed in Out of District Placements in FY23								
<b>Assumptions:</b>	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								
<b>REVENUES:</b>	<b>GENERAL FUND SPECIAL EDUCATION-RELATED REVENUE USED IN OPERATING BUDGET</b>								
<b>Account Number</b>	<b>Account Description</b>	<b>FY21 Actual</b>	<b>FY21 Encumbered</b>	<b>FY22 Appropriated</b>	<b>FY22 Actual thru Mar.</b>	<b>FY23 Budget as of 4/13/22</b>	<b>\$ Inc/Dec FY22/FY23</b>	<b>% Inc/Dec FY22/FY23</b>	
000110-4970	TRANSFER FROM CIRCUIT BREAKER	\$991,258.28	N/A	\$600,000.00	\$0.00	\$0.00	(\$600,000.00)	0.00%	
	<b>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:</b>								
1031009-5901	DISTRICT-WIDE - SPED TUITION TO OTHER SCHOOLS	\$3,954,572.32	\$0.00	\$4,596,744.00	\$3,192,459.34	\$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	<b>TOTAL DISTRICT-WIDE SPED TUITION TO OTHER SCHOOLS BUDGET</b>	<b>\$3,954,572.32</b>	<b>\$0.00</b>	<b>\$4,596,744.00</b>	<b>\$2,530,316.85</b>	<b>\$2,650,623.00</b>	<b>(\$1,946,121.00)</b>	<b>-42.34%</b>	
<b>EXPENDITURES:</b>	<b>GENERAL FUND SPECIAL EDUCATION-RELATED EXPENDITURES</b>								
<b>Account Number</b>	<b>Account Description</b>	<b>FY21 Actual</b>	<b>FY21 Encumbered</b>	<b>FY22 Appropriated</b>	<b>FY22 Actual thru Mar.</b>	<b>FY23 Budget as of 4/13/22</b>	<b>\$ Inc/Dec FY22/FY23</b>	<b>% Inc/Dec FY22/FY23</b>	
1031001-5100	DISTRICT-WIDE CEN. OFFICE SPED CURR DIRECTORS SALARY	\$128,125.00	\$0.00	\$131,328.00	\$97,280.00	\$133,954.56	\$2,626.56	2.00%	
1220	<b>TOTAL ASSISTANT SUPERINTENDENT</b>	<b>\$128,125.00</b>	<b>\$0.00</b>	<b>\$131,328.00</b>	<b>\$97,280.00</b>	<b>\$133,954.56</b>	<b>\$2,626.56</b>	<b>2.00%</b>	
1031003-5200	DISTRICT-WIDE SPED CLERICAL SALARIES	\$115,169.02	\$0.00	\$88,192.26	\$87,649.79	\$121,440.00	\$33,247.74	37.70%	
	<b>TOTAL SALARIES</b>	<b>\$115,169.02</b>	<b>\$0.00</b>	<b>\$88,192.26</b>	<b>\$87,649.79</b>	<b>\$121,440.00</b>	<b>\$33,247.74</b>	<b>37.70%</b>	
2120	<b>TOTAL DEPARTMENT HEADS (NON-SUPER)</b>	<b>\$115,169.02</b>	<b>\$0.00</b>	<b>\$88,192.26</b>	<b>\$87,649.79</b>	<b>\$121,440.00</b>	<b>\$33,247.74</b>	<b>37.70%</b>	
0131001-5100	INDIAN HEAD SPECIAL EDUCATION TEACHERS - SALARIES	\$306,878.28	\$0.00	\$276,637.26	\$206,566.58	\$344,911.98	\$68,274.72	24.68%	
0331001-5100	CONLEY SPECIAL EDUCATION TEACHERS - SALARIES	\$266,670.72	\$0.00	\$275,800.86	\$186,928.21	\$270,609.06	(\$5,191.80)	-1.88%	
0431001-5100	DUVAL SPECIAL EDUCATION TEACHERS - SALARIES	\$315,765.35	\$0.00	\$327,178.26	\$209,888.15	\$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	\$376,917.39	\$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	\$444,657.41	\$670,509.24	\$41,242.68	6.55%	
0831001-5100	HIGH SCHOOL SPECIAL EDUCATION TEACHERS - SALARIES	\$757,994.43	\$0.00	\$648,820.98	\$641,999.28	\$758,431.20	\$109,610.22	16.89%	
1031002-5100	DISTRICT-WIDE SPECIAL ED TEACHERS SALARIES	\$306,552.44	\$0.00	\$326,276.00	\$199,801.92	\$434,880.06	\$108,604.06	33.29%	
1031002-5130	DISTRICT-WIDE SPECIAL ED TUTORS SALARIES	\$46,450.05	\$0.00	\$65,000.00	\$40,976.02	\$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%	
1031035-5100	<b>DISTRICT-WIDE 1.0 POST GRAD TEACHER SALS.</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$65,000.00</b>	<b>\$65,000.00</b>	<b>0.00%</b>	
	<b>TOTAL SALARIES</b>	<b>\$3,184,237.58</b>	<b>\$0.00</b>	<b>\$3,183,550.16</b>	<b>\$2,408,114.22</b>	<b>\$3,656,818.12</b>	<b>\$473,267.96</b>	<b>14.87%</b>	
2305	<b>TOTAL CLASSROOM TEACHERS</b>	<b>\$3,184,237.58</b>	<b>\$0.00</b>	<b>\$3,183,550.16</b>	<b>\$2,408,114.22</b>	<b>\$3,656,818.12</b>	<b>\$473,267.96</b>	<b>14.87%</b>	
1031036-5100	<b>DW-1 MS ASD TEACHER SALARIES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$65,000.00</b>	<b>\$65,000.00</b>	<b>0.00%</b>	
	<b>TOTAL SALARIES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$65,000.00</b>	<b>\$65,000.00</b>	<b>0.00%</b>	
2310	<b>TOTAL SPECIALISTS TEACHERS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,629.63</b>	<b>\$65,000.00</b>	<b>\$65,000.00</b>	<b>0.00%</b>	

**EXPENDITURES: GENERAL FUND SPECIAL EDUCATION-RELATED EXPENDITURES**

Account Number	Account Description	FY21 Actual	FY21 Encumbered	FY22 Appropriated	FY22 Actual thru Mar.	FY23 Budget as of 4/13/22	\$ Inc/Dec FY22/FY23	% Inc/Dec FY22/FY23
0131003-5100	INDIAN HEAD - SPEECH SALARIES	\$131,579.31	\$0.00	\$181,649.76	\$83,162.08	\$0.00	(\$181,649.76)	-100.00%
0331003-5100	CONLEY - SPEECH SALARIES	\$66,148.98	\$0.00	\$71,372.64	\$43,706.40	\$0.00	(\$71,372.64)	-100.00%
0431003-5100	DUVAL - SPEECH SALARIES	\$89,641.18	\$0.00	\$93,698.22	\$57,608.11	\$0.00	(\$93,698.22)	-100.00%
0631003-5100	WHITMAN MIDDLE SCHOOL - SPEECH SALARIES	\$0.00	\$0.00	\$0.00	\$49,772.96	\$0.00	\$0.00	0.00%
0731003-5100	HANSON MIDDLE SCHOOL - SPEECH SALARIES	\$124,985.85	\$0.00	\$87,564.96	\$81,695.68	\$0.00	(\$87,564.96)	-100.00%
1031034-5100	DISTRICT-WIDE - SPEECH SALARIES	\$9,699.14	\$0.00	\$67,839.18	\$71,321.92	\$662,478.78	\$594,639.60	876.54%
	<b>TOTAL SALARIES</b>	<b>\$422,054.46</b>	<b>\$0.00</b>	<b>\$502,124.76</b>	<b>\$387,267.15</b>	<b>\$662,478.78</b>	<b>\$160,354.02</b>	<b>31.94%</b>
<b>2320</b>	<b>TOTAL MEDICAL/THERAPEUTIC SERVICES</b>	<b>\$422,054.46</b>	<b>\$0.00</b>	<b>\$502,124.76</b>	<b>\$387,267.15</b>	<b>\$662,478.78</b>	<b>\$160,354.02</b>	<b>31.94%</b>
0131002-5300	INDIAN HEAD - SPED PARAPROFESSIONAL SALARIES	\$107,967.88	\$0.00	\$159,685.49	\$110,801.76	\$227,643.06	\$67,957.57	42.56%
0331002-5300	CONLEY - SPED PARAPROFESSIONAL SALARIES	\$238,603.91	\$0.00	\$201,010.79	\$90,770.59	\$203,060.07	\$2,049.28	1.02%
0431002-5300	DUVAL - SPED PARAPROFESSIONAL SALARIES	\$372,390.46	\$0.00	\$207,308.65	\$233,514.32	\$181,472.95	(\$25,835.70)	-12.46%
0631002-5300	WHITMAN MIDDLE SCHOOL - SPED PARAPROFESSIONAL SALARIES	\$188,519.80	\$0.00	\$178,561.15	\$166,723.91	\$197,039.74	\$18,478.59	10.35%
0731002-5300	HANSON MIDDLE SCHOOL - SPED PARAPROFESSIONAL SALARIES	\$303,349.16	\$0.00	\$271,588.67	\$226,971.66	\$318,388.33	\$46,799.66	17.23%
0831002-5300	HIGH SCHOOL - SPED PARAPROFESSIONAL SALARIES	\$302,284.72	\$0.00	\$276,890.32	\$183,175.80	\$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%
	<b>TOTAL SALARIES</b>	<b>\$1,513,115.93</b>	<b>\$0.00</b>	<b>\$1,319,045.07</b>	<b>\$1,011,958.04</b>	<b>\$1,392,037.53</b>	<b>\$72,992.46</b>	<b>5.53%</b>
<b>2330</b>	<b>TOTAL NON-CLERICAL PARAS/INSTRUCT ASS'TS</b>	<b>\$1,513,115.93</b>	<b>\$0.00</b>	<b>\$1,319,045.07</b>	<b>\$1,011,958.04</b>	<b>\$1,392,037.53</b>	<b>\$72,992.46</b>	<b>5.53%</b>
1020604-5500	PRE-SCHOOL ACADEMY - GENERAL SUPPLIES	\$1,924.71	\$0.00	\$2,080.00	\$1,984.35	\$2,078.69	(\$1.31)	-0.06%
1031005-5500	DISTRICT-WIDE - SPED GENERAL SUPPLIES	\$54,563.72	\$115.04	\$50,656.09	\$46,393.95	\$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%
	<b>TOTAL EXPENSES</b>	<b>\$56,561.53</b>	<b>\$115.04</b>	<b>\$54,236.09</b>	<b>\$48,532.66</b>	<b>\$73,578.69</b>	<b>\$19,342.60</b>	<b>35.66%</b>
<b>2430</b>	<b>TOTAL GENERAL SUPPLIES</b>	<b>\$56,561.53</b>	<b>\$115.04</b>	<b>\$54,236.09</b>	<b>\$48,532.66</b>	<b>\$73,578.69</b>	<b>\$19,342.60</b>	<b>35.66%</b>
1031011-5510	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	\$5,033.89	\$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	\$418,686.73	\$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%
	<b>TOTAL EXPENSES</b>	<b>\$681,082.61</b>	<b>\$1,800.00</b>	<b>\$683,701.66</b>	<b>\$425,045.62</b>	<b>\$729,900.00</b>	<b>\$46,198.34</b>	<b>6.76%</b>
<b>2440</b>	<b>TOTAL OTHER INSTRUCTIONAL SERVICES</b>	<b>\$681,082.61</b>	<b>\$1,800.00</b>	<b>\$683,701.66</b>	<b>\$425,045.62</b>	<b>\$729,900.00</b>	<b>\$46,198.34</b>	<b>6.76%</b>
1031008-5440	DISTRICT-WIDE SPED TRANSPORTATION - CONTRACTED SERVICES	\$1,069,159.92	\$0.00	\$1,150,000.00	\$947,300.68	\$1,150,000.00	\$0.00	0.00%
	<b>TOTAL EXPENSES</b>	<b>\$1,069,159.92</b>	<b>\$0.00</b>	<b>\$1,150,000.00</b>	<b>\$947,300.68</b>	<b>\$1,150,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>3300</b>	<b>TOTAL TRANSPORTATION</b>	<b>\$1,069,159.92</b>	<b>\$0.00</b>	<b>\$1,150,000.00</b>	<b>\$947,300.68</b>	<b>\$1,150,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
1022007-5902	DISTRICT-WIDE - SPED STATE ASSESSMENT	\$0.00	\$0.00	\$0.00	\$19,696.00	\$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	\$2,530,316.85	\$2,650,623.00	(\$1,946,121.00)	-42.34%
	<b>TOTAL EXPENSES</b>	<b>\$3,954,572.32</b>	<b>\$0.00</b>	<b>\$4,596,744.00</b>	<b>\$2,550,012.85</b>	<b>\$2,661,833.00</b>	<b>(\$1,934,911.00)</b>	<b>-42.09%</b>
<b>9100</b>	<b>TOTAL TUITION TO MASS. SCHOOLS</b>	<b>\$3,954,572.32</b>	<b>\$0.00</b>	<b>\$4,596,744.00</b>	<b>\$2,550,012.85</b>	<b>\$2,661,833.00</b>	<b>(\$1,934,911.00)</b>	<b>-42.09%</b>
	<b>TOTAL FY23 NEW INITIATIVES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>0001</b>	<b>TOTAL GENERAL FUND SPED-RELATED EXPENDITURES</b>	<b>\$11,124,078.37</b>	<b>\$1,915.04</b>	<b>\$11,708,922.00</b>	<b>\$7,964,790.64</b>	<b>\$10,647,040.68</b>	<b>(\$1,061,881.32)</b>	<b>-9.07%</b>