



CCHS Girls Basketball Senior Night

Superintendent and School Committee's FY23 Adopted Budget



Concord-Carlisle Regional School District
Concord, Massachusetts



CCHS Darkroom Photography Class

March 2022

www.concordcarlisle.org

Concord-Carlisle Regional School Committee

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Peter Kelly, Director of Information Technology

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Russell Hughes, Facilities Manager

Bryce MacKnight, Food Services Manager

John Arena, Transportation Manager

Mission

Educate all students in becoming lifelong learners, creative thinkers, caring citizens, and responsible contributors in a global society.



CCHS Boys Soccer Team

Core Values and Beliefs

Academic Excellence

Respectful and Empathic Community

Educational Equity

Continuous Improvement

Professional Collaboration



CCHS Varsity Football Win!!!

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Section I: Introduction



Melodies – Fall Choral Concert 2021



Chorus – Fall Choral Concert 2021

Executive Summary

The Concord-Carlisle Regional School District (CCRS) completed the FY22 budget development process with a vote from the School Committee on January 18, 2022. The district administration began the budget process working with internal stakeholders and the school committee to develop the budget, and carried the process through finalizing a budget that was adopted by the School Committee. The core budgeting principles include the following:

- Students and their learning are at the center of decisions;
- Teaching and learning conditions matter for student success;
- Requested resources for programs, services, and activities reflect the District’s core values of academic excellence, respectful and empathic community, professional collaboration, educational equity, and continuous improvement;
- The balance between responsive and reasonable operating budgets and the impact on taxpayers is maintained.

Zero-Based Budgeting

CCRS implemented a zero-based budgeting process as part of the 2018-2019 Superintendents Goals and Action Plan. Zero-based budgeting requires staff to begin budget development at \$0.00. Every department head and every principal analyzed their internal operations to identify all anticipated costs. Costs were documented and reviewed to ensure alignment with the core budgeting principles and district goals. Other budget methodologies emphasize cost drivers, focusing documentation and analysis on identified financial pressures. The zero-based process extends the same analysis traditionally reserved for identified cost drivers to all costs, no matter how large or small.

Budget Overview

The FY23 operating budget request for CCRS of \$32,433,989 represents a 2.75% increase above the FY22 appropriation. Debt service relating to the High School Building Project continues to decline resulting in a total FY23 budget request of 36,541,181, a 2.19% increase above the FY22 approved budget. See CCRS School Committee Approved Line Item Budget in appendix item (E).

Strategic Initiatives and Objectives

COVID in the Schools

The pandemic continued to impact the schools throughout all of 2021. In the first half of 2021, the school shifted from a hybrid model and welcomed all students back to school full-time in April. Strict protocols remained in place, including distancing, masks, and limited group gatherings. By the spring, a reduction in case counts allowed for removing masks outdoors. As the school opened for the 2021-2022 school year, masks remained in place while distancing,

and regular programming returned. A vaccine mandate was instituted through full cooperation of the bargaining units for all staff. Student vaccine rates average close to 90%. The schools offered several vaccine clinics on site with great support from the Concord public health officials. The schools offered voluntary pool testing and began to utilize antigen testing as the Omicron variant surge occurred in December. A streamlined reporting process allowed for ongoing community access to a data dashboard to share current positive case counts.

Diversity, Equity, and Inclusion

Creating a Director of Diversity, Equity, and Inclusion position fostered a visible focus on these efforts beginning in July of 2021. Director Andrew Nyamekye launched an entry plan to gather feedback from a wide range of stakeholders, holding a number of focus groups. An equity audit also launched beginning with the Class of 2021 in the spring, which will formally gather the perspectives of students, staff, and families in the work toward racial equity. The community's response to the new position indicated a readiness and need for the ongoing discussions.

Special Education

The district's intensive special education programs continued to thrive. Dozens of high needs students received service in social-emotional needs, autism spectrum disorders, and language-based disabilities. In the upcoming budget and school year, the goal is to complete the continuum from Preschool through Post-Secondary. In its exciting initial season, a Unified Track and Basketball program kicked off at CCHS, allowing an opportunity for special education and general education students to play together. Additionally, Interim Director of Student Services Deborah Dixson embarked on an overview of special education processes to increase consistency across the schools.

Literacy

Among a number of goals related to teaching and learning is a focus on literacy instruction and utilizing data and research-based strategies to identify needs and intervene where learning gaps exist. All schools now collect data using the same online platform and provide services based on the results. These services include a priority on phonics instruction following the recently released Massachusetts Department of Elementary and Secondary Dyslexia Guidelines.

COVID19 Expenses

Below is an update for COVID costs incurred by CCRSD through June 30, 2021. These amounts represent total costs incurred by the District, both grant and General Fund supported.

Category	Amount
Building Alterations	121,971
Cleaning supplies/Equipment	52,404
Contracted Services	18,540
Curriculum supplies	684
Payroll - Student Supervisors & Summer Work Stipends	100,459
Testing	16,824
PPE	26,538
Remote Learning Hardware	12,116
Remote Learning Software	16,194
TOTALS:	365,730

Category Examples

Building Alterations – Signage, plexi glass barriers, tent rentals, storage rentals, outdoor classrooms, sneeze guards, classroom air filters, air scrubbers

Cleaning Supplies/Equipment – Disinfectant, wiper pails, backpack sprayers and solution, sanitizing wipes, other misc. cleaning supplies

Contracted Services – Nursing services, Pooled Testing, facility and safety evaluations

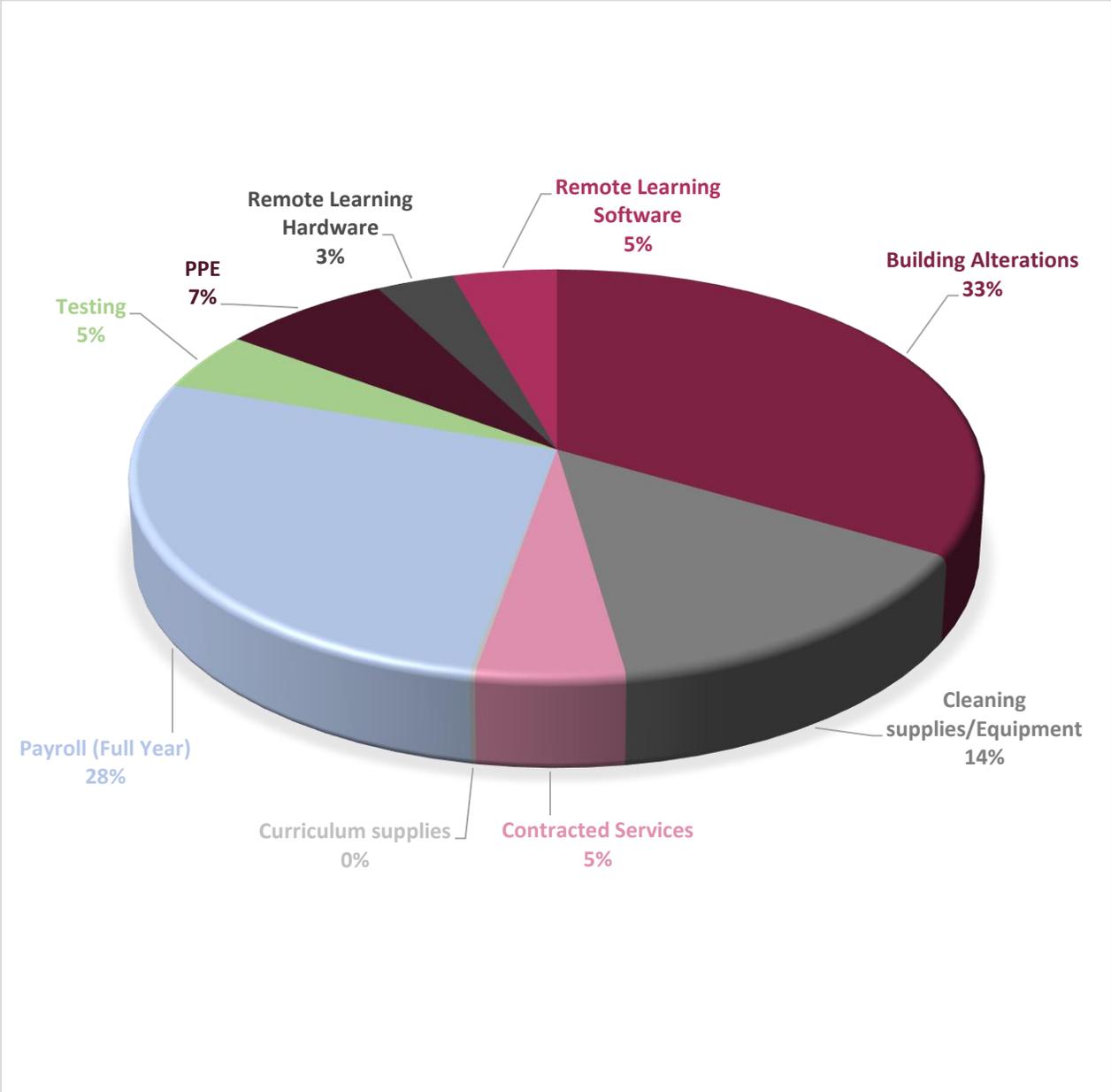
Curriculum Supplies – Non technology curriculum items to facilitate the hybrid learning environment

PPE – Masks, hand sanitizer, gloves, gowns, specialized masks and face shields

Remote Learning Hardware – Laptops, webcams, tablets, and other specialized hardware for remote learning

Remote Learning Software – Curriculum software purchases and subscriptions to facilitate online learning, Seesaw, Zoom, DreamBox.

COVID19 Expenses



COVID19 Grants

Below is a summary of confirmed COVID grants to date. DESE Emergency Relief III is part of the American Rescue Plan Act of 2021, which was signed into law on March 11, 2021.

Budget Status						
Entity	Grant Name	Fund Code	Grant Budget	Expended	Remaining Balance	Grant Expiration
CCRS	ESSER I	102	297,000	297,000	-	12/31/2021
CCRS	DESE Emergency Relief	113	26,263	-	26,263	9/30/2022
CCRS	ESSER II	115	95,886	-	95,886	9/30/2023
CCRS	ESSER III	TBD	193,025	-	193,025	9/30/2024
Totals:			612,174	297,000	315,174	

Enrollment

CCRSD Enrollment Levels are expected to remain relatively level through FY25. However, the share of Concord student enrollment continued to increase, slightly, compared to Carlisle enrollment. As a result, there will be a 0.09% assessment shift from Carlisle to Concord. The assessment shift impact will result in a \$32,597 increase to the Town of Concord's FY23 annual assessment.

Based on current enrollments, we expect a large assessment shift from Concord to Carlisle in FY24. The estimated impact on the FY24 budget is a decrease to Concord's assessment of \$362,477 and an increase to Carlisle for the same. A graph on the next page shows a projected five-year trend of continued increases to Carlisle's share of CCRSD's total enrollment. The 5-year projection is based on current enrollment only.

Grade Level	October 1, 2020		October 1, 2021		Actual Enrollment Shift	
	Concord	Carlisle	Concord	Carlisle	Concord	Carlisle
9 th Grade	244	73	231	66	-13	-7
10 th Grade	251	72	240	71	-11	-1
11 th Grade	231	71	251	73	20	2
12 th Grade	227	65	233	71	6	6
Other	5	-	8	-	3	-
Enrollment	958	281	963	281	5	0
Enrollment %	77.32%	22.68%	77.41%	22.59%	0.09%	-0.09%
Enrollment Impact					32,597	-32,597

Estimated FY24 Budget Enrollment Shift Impact Based on Current Enrollments.

Grade Level	October 1, 2021		October 1, 2022		Actual Enrollment Shift	
	Concord	Carlisle	Concord	Carlisle	Concord	Carlisle
9 th Grade	231	66	220	82	-11	16
10 th Grade	240	71	231	66	-9	-5
11 th Grade	251	73	240	71	-11	-2
12 th Grade	233	71	251	73	18	2
Other	8	-	8	-	-	-
Enrollment	963	281	950	292	-13	11
Enrollment %	77.41%	22.59%	76.49%	23.51%	-0.92%	0.92%
Enrollment Impact					-329,717	329,717

Excess and Deficiency

Excess and deficiency (E&D) is the primary reserve account for regional school districts. E&D is comparable to town free cash or corporate retained earnings. Below are the impacts of FY21 operating results on the 06/30/2021 estimated E&D balance.

EXCESS AND DEFICIENCY BALANCE	
06/30/2020 E&D	1,627,398
<u>Add FY21 Budget Performance</u>	
FY21 Revenues in excess of budget	160,507
FY21 Expenditures less than budget	587,864
<u>Less Reserve for FY21 Budget</u>	
06/30/2020 E&D used to fund FY22 budget	(600,000)
06/30/2021 Estimated E&D	1,775,769

The School Committee's decision to reduce the use of E&D as a funding source, combined with positive operating results and State aid relief, has resulted in a modest increase to the district E&D reserve account in FY19 through FY21.

The E&D fund is statutorily limited to 5% of the succeeding years operating and capital budget. The 06/30/2021 E&D balance is an estimated 4.9% of the FY22 budget, pending certification by the Massachusetts Department of Revenue.

Other Post-Employment Benefits

The Districts OPEB fund has a balance of \$5,283,000 as of June 30, 2020. This represents 30% of the total OPEB liability of \$17,818,000. The total OPEB liability increased from 16,583,000 in FY19, primarily due to a change in actuarial assumptions which reduced estimated long term investment returns (the discount rate) from 6.75% to 6.25%. The change increased the total OPEB liability by \$1,082,281. However, because of better than expected investment returns and employer contributions, the Districts net position continued to increase as shown in the table below.

Valuation Date	Net Position
6/30/2017	17%
6/30/2018	21%
6/30/2019	27%
6/30/2020	30%
6/30/2021	44%

The Districts OPEB fund balance increased to \$7,569,232 in FY21. The June 30, 2021 OPEB valuation will incorporate better than expected FY21 investment returns into the valuation. The valuation will be completed by January 2022.

The District has level funded OPEB contribution amounts at \$550,000 in FY21 and FY22. Due to the actuarial change in long term investment returns, a recommendation to increase the funding amount is expected for FY23.

Capital Planning

The following list will guide the School Committee's discussion when developing a 5-year CCRSD Capital Plan.

Amenities Building

Massachusetts Building Code requires permanent bathroom facilities be installed within 500 feet of permanent grandstands. Assuming a 50 percent capacity waiver, which is typically granted by the plumbing board, a permanent facility with 19 toilets, 4 urinals, and 10 sinks would need to be constructed to meet Massachusetts State Plumbing Code. Gale completed a feasibility study and conceptual layout for a possible facility in 2019. A capacity waiver will only be considered once a detailed design is developed.

Repaving and Lighting of the Access Road

Campus Feasibility study by Gale Associates in 2018 found:

- Access Road is in poor condition with cracks, patches, and uneven pavement
- Insufficient lighting along the Access Road
- Significant ponding with damaged pavement and sunken utility caps
- Sidewalks and curbing are cracked and in need of replacement
- Concerns have continued regarding the safety of the road and the sidewalks and limited ADA Accessibility
- At this time, we estimate the cost to address these issues to be approximately \$1,053,665. The School Committee voted to reduce this cost by \$200,000 which will be funded from the District's Stabilization account. The School Committee submitted a warrant article for the Town's to consider at their annual 2022 Town Meetings.

Turf Field

The remaining life of the existing turf football field is 3-5 years. Current replacement costs, including disposal of existing materials, is approximately \$400,000.

Other Possible Needs

- A campus tractor to reduce the need for outside landscaping, seeding, mowing, and plowing services (\$125,000 +-).
- Tennis court resurfacing (to be funded by the athletic revolving account; approximate cost is \$12,500). This is something that should be done this summer (more of a maintenance item and not a capital). Resurfacing is part of an effort to improve the tennis court area. Private fundraising activities to install a scoreboard, team benches, lighting, and shed, are ongoing. Any gift to fund tennis court upgrades will require approval from the School Committee.
- Track on the landfill (possibly funded by donations). This need was identified by the CCHS Campus Advisory Committee as a priority in May of 2018. The full CCHS Campus Advisory report can be found [here](#). A follow-up feasibility study addressing the CCHS Campus Advisory report can be found [here](#).
- Potential other uses of the landfill.

Drainage History

Outside of the landfill remediation projection, there has been one drainage project since the new high school was built. In 2019, a project to address storm water flooding in the area between the football stadium and baseball field was completed. The project involved trenching and burial of an underground drainage pipe which helps water flow away from the stadium and field during heavy rainfall events. However, drainage is a very important topic when considering future capital projects for the campus.

Transportation

CCRSB has 22 buses, 1 of which is a wheelchair bus. The oldest of the fleet are from 2008. Below is a listing of the fleet. As part of the FY21 budget close, the District has completed the procurement process of a new electric bus. Delivery of the first CCRSD electric school bus is expected over the summer of 2022.

Year	Make	Type	Mileage
2008	Thomas	Bus	205,086
2008	Thomas	Bus	201,558
2012	Thomas	Bus	150,727
2017	Thomas	Bus	104,071
2017	Thomas	Bus	100,042
2017	Thomas	Bus	97,039
2017	Blue Bird	Whlchr	62,261
2018	Blue Bird	Bus	50,692
2018	Blue Bird	Bus	49,285
2017	Thomas	Bus	46,529
2018	Blue Bird	Bus	44,900
2018	Blue Bird	Bus	44,178
2018	Blue Bird	Bus	43,315
2018	Blue Bird	Bus	40,693
2020	Thomas	Bus	40,479
2018	Blue Bird	Bus	39,474
2020	Thomas	Bus	33,189
2021	Blue Bird	Bus	11,114
2021	Blue Bird	Bus	10,830
2021	Blue Bird	Bus	6,652
2022	Blue Bird	Bus	1,983
2022	Blue Bird	Bus	1,495

Collective Bargaining

The following chart represents the current contractually obligated salary and step escalations of the Concord-Carlisle School District bargaining contracts. This chart only includes step escalations, ancillary changes to longevity, shift differentials, etc., are included in the zero-based budget.

Bargaining Unit	FY22	FY23	FY24	Contract Expiration
Concord-Carlisle Teachers Association	2.50%	2.50%	2.75%	6/30/2024
Secretaries Unit	2.00%	2.25%	TBD	6/30/2023
CCRSD Tutors	2.50%	TBD	TBD	6/30/2022
CCRSD Building Service Workers	2.25%	2.25%	2.25%	6/30/2024
Bus Drivers Unit	2.25%	TBD	TBD	6/30/2022
Maintenance	2.25%	2.25%	TBD	6/30/2023

External Funding

CCRSD receives additional revenue other than the general fund amount. Below is a chart of the additional revenue received in FY21 and what the district is projected to receive in FY22 and FY23.

External Funding Sources				
Funding Source	FY21 Budget	FY21 Actual	FY22 Estimate	FY23 Estimate
Circuit Breaker Revolving Account	656,371	872,560	792,434	792,434
Chapter 70	2,747,217	2,747,217	2,885,882	2,885,882
Chapter 71	550,000	617,440	675,000	675,000
Charter School Reimbursement	5,440	938	1,359	1,359
Federal Grants	457,085	473,251	557,796	473,251
Interest Earnings	100,000	19,217	20,000	25,000
METCO	389,163	405,068	400,223	400,223
Miscellaneous Revenue	30,000	25,169	30,000	30,000
*Rental of School Facilities	20,000	-	20,000	20,000
Totals:	4,955,276	5,160,860	5,382,694	5,280,649

NOTE: COVID Grants are not included in this report, see COVID Grant Section.

**Due to COVID19, the district received no external funding revenue for Rental of School Facilities.*

Health Insurance

Health care premiums continue to rise at a pace greater than inflation. FY21 active employee premiums increased between 1.5% and 6.5% depending on carrier and plan. Rates in FY22 increased between 1% and 5.5% depending on carrier and plan. Recent actuarial estimates predict a 6.5% increase in FY23, and a 6% increase in FY24 (See Appendix D for 5 Year Projections).

FY18-FY23 Health Insurance Costs Active Employees

FY18 \$1,039,901

FY19 \$1,107,605

FY20 \$1,143,614

FY21 \$1,202,650 (actual)

FY22 \$1,383,803 (estimated)

FY23 \$1,473,750 (estimated)

Beyond premium increases, the cost of retiree health insurance increases proportionately to the number of eligible retirees. Recent actuarial estimates predict a 6.5% per capita increase in FY23, and a 6% per capita increase in FY24.

FY18-FY23 Health Insurance Costs Retirees

FY18 \$272,750

FY19 \$277,496

FY20 \$287,322

FY21 \$284,685 (actual)

FY22 \$310,800 (estimated)

FY23 \$341,880 (estimated)

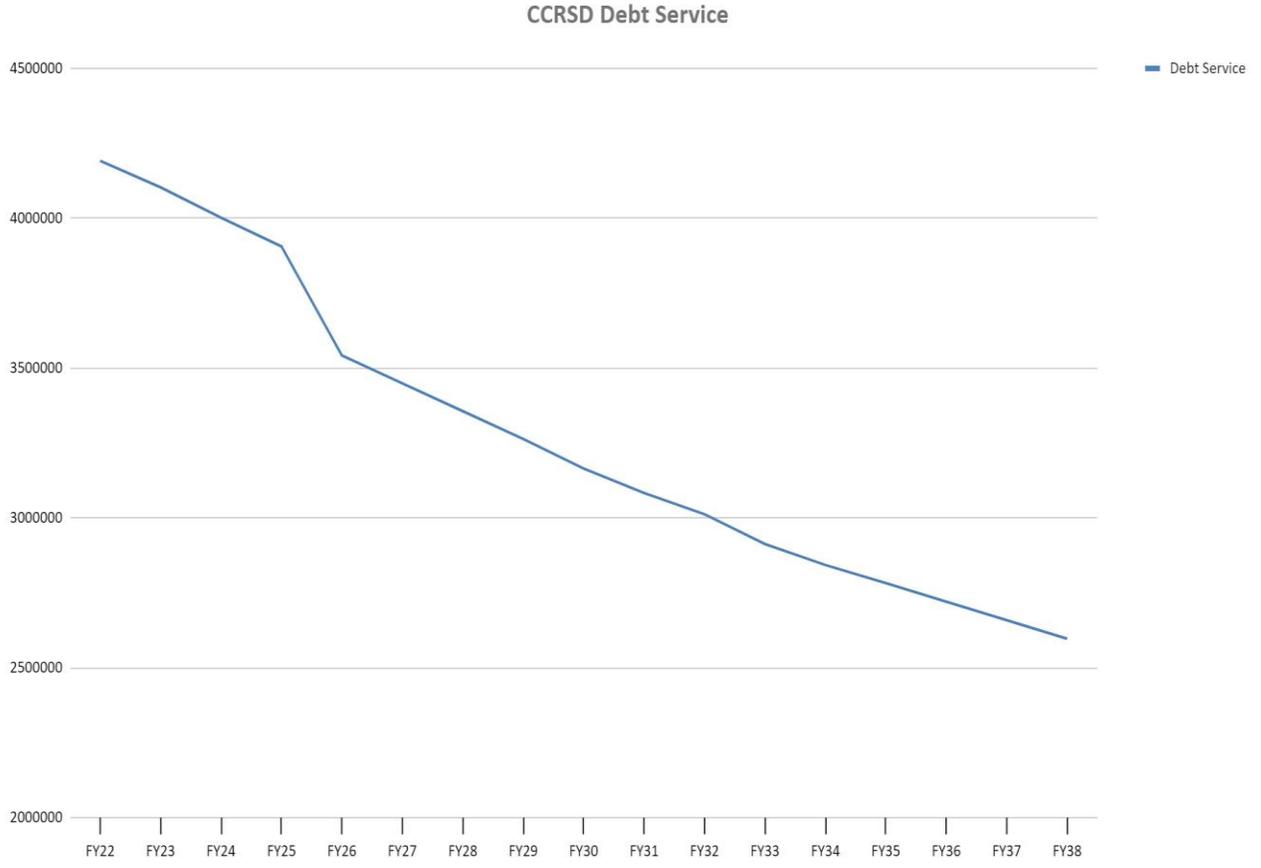
Debt Service

On May 19, 2021, the District completed a bond reoffering on the outstanding portion of a \$32,500,000 borrowing dated June 1, 2013. A bond reoffering is similar to a loan refinancing but with very specific rules in regards to timing. As a result of the reoffering and lower than expected interest rates the District will save \$3,100,110 through the remaining term of the bonds (2038).

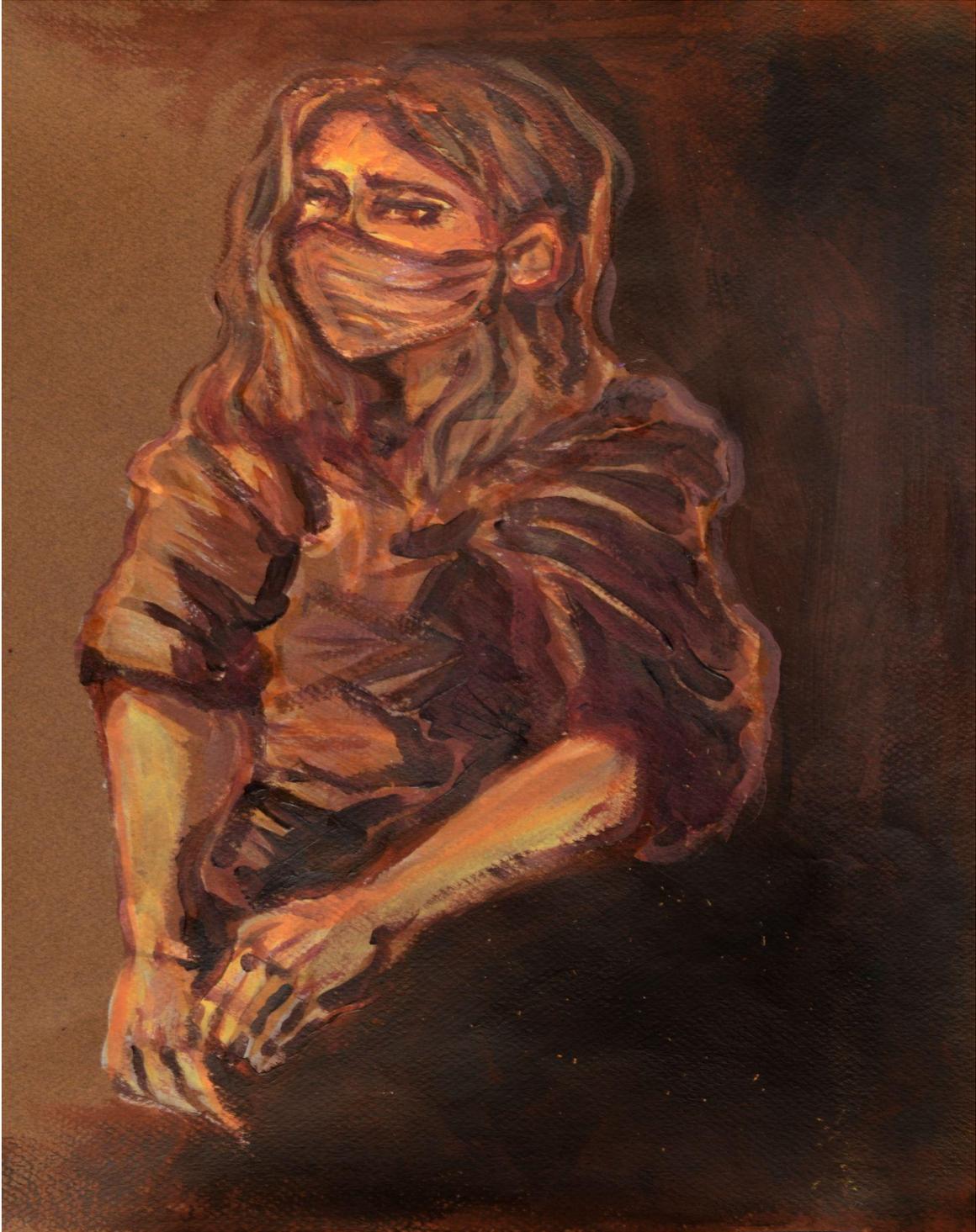
Amortization of High School construction borrowings will lower debt service assessments through the next decade. The chart below presents anticipated debt service amounts through the final High School construction debt service payment in FY2038. Any future debt issuance requires Concord and Carlisle Town Meeting approval

Fiscal Year	Debt Service
FY22	4,191,911
FY23	4,103,190
FY24	4,002,047
FY25	3,906,167
FY26	3,542,433
FY27	3,449,434
FY28	3,356,436
FY29	3,263,437
FY30	3,165,151
FY31	3,083,365
FY32	3,012,543
FY33	2,913,192
FY34	2,843,061
FY35	2,782,786
FY36	2,720,977
FY37	2,659,168
FY38	2,597,084

Debt Service (Continued)



Section II: FY22 Budget Summaries

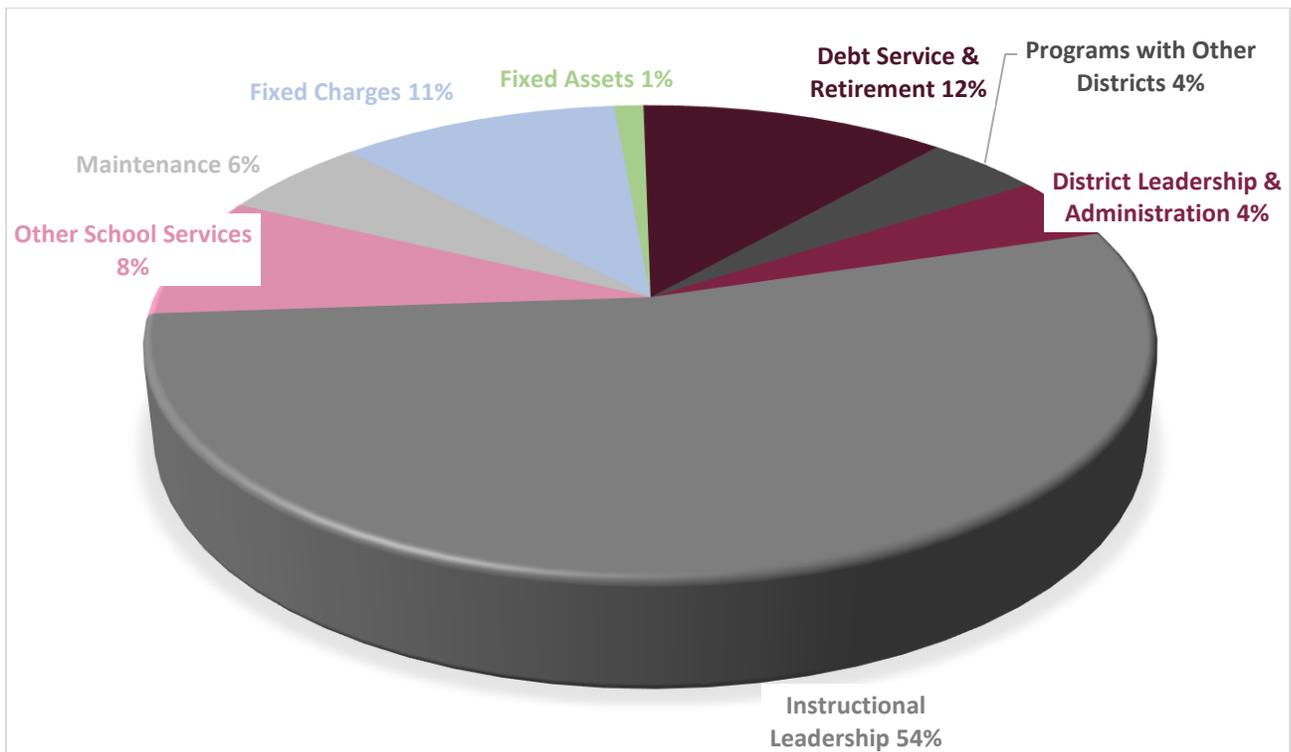


Artwork by CCRSD Student Rebecca Sutter

DESE 1000 Function Table

Function	Function Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY23 Req'd Budget	FY23/22 Budget Diff	FY23/22 Budget % Diff
1000	District Leadership & Administration	1,465,012	1,586,558	1,569,985	1,665,792	95,807	6.10%
2000	Instructional Leadership	18,445,931	17,743,800	19,185,889	19,623,072	437,183	2.28%
3000	Other School Services	2,839,295	2,934,024	2,987,875	2,813,249	-174,626	-5.84%
4000	Maintenance	1,888,409	1,810,227	2,018,868	2,025,783	6,915	0.34%
5000	Fixed Charges	3,882,830	3,613,135	3,837,137	3,850,817	13,680	0.36%
7000	Fixed Assets	336,360	918,226	400,111	452,524	52,413	13.10%
8000	Debt Retirement & Service	4,351,703	4,447,228	4,191,912	4,107,192	-84,720	-2.02%
9000	Programs With Other Districts	1,749,382	1,470,337	1,567,597	2,002,752	435,155	27.76%
Totals:		34,958,922	34,523,536	35,759,374	36,541,181	781,807	2.19%

DESE 1000 Function Pie Chart



*For clarification on 1000 Categories, please see appendix item (A).

DESE 100 Function Table

Function	Function Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY23 Req'd Budget	FY23/22 Budget Diff	FY23/22 Budget % Diff
1110	School Committee	13,400	4,803	13,400	13,400	-	-
1210	Superintendent	129,683	124,969	141,628	157,566	15,938	11.25%
1230	Other District Wide Administration	25,000	-	98,625	98,625	-	-
1410	Business & Finance	339,926	355,547	334,095	364,785	30,690	9.19%
1420	Human Resources & Benefits	101,483	119,828	96,689	117,836	21,147	21.87%
1430	Legal Service for School Committee	40,000	71,219	40,000	40,000	-	-
1450	Administrative Technology-District Wide	815,520	910,192	845,548	873,580	28,032	3.32%
2110	Curriculum Directors (Supervisory)	410,983	436,910	458,622	541,767	83,145	18.13%
2120	Dept Heads (Non-Supervisory)	-	3,545	-	-	-	-
2210	School Leadership	836,575	778,924	789,472	823,903	34,431	4.36%
2220	*Academic Dept. Heads	547,296	527,596	558,711	652,854	94,143	16.85%
2305	Teachers, Classroom	11,838,435	11,579,350	12,338,061	12,749,127	411,066	3.33%
2315	*Team Leaders/Dept. Chairs	65,702	65,509	99,749	29,825	-69,924	-70.10%
2320	Med. Therapeutic Serv.	447,676	360,556	441,583	275,655	-165,928	-37.58%
2325	Substitute Teachers, Short-Term	140,000	163,796	143,500	143,500	-	-
2330	Paraprofessionals	1,132,232	956,828	1,077,776	1,139,954	62,178	5.77%
2340	Librarians	181,347	180,407	187,902	192,656	4,754	2.53%
2353	*Prof. Dev. – Teachers	72,450	47,368	79,605	79,605	-	-
2355	*Prof. Dev. – Substitutes	-	-	16,000	16,000	-	-
2356	Costs for Instructional Staff to attend PD	-	-	-	15,000	15,000	100.00%
2357	*Prof. Dev. – Providers	155,866	180,001	145,364	165,364	20,000	13.76%
2358	Outside PD Providers for Instructional Staff	-	-	-	25,600	25,600	100.00%
2410	Textbooks	81,271	67,499	48,077	48,657	580	1.21%
2415	Other Instructional Materials	28,481	20,726	28,981	22,855	-6,126	-21.14%
2420	Instr. Equipment	41,381	16,802	58,413	56,413	-2,000	-3.42%
2430	General Classroom Supplies	175,467	113,683	170,333	185,954	15,621	9.17%
2440	Other Instr. Services	86,000	61,938	78,500	73,500	-5,000	-6.37%
2451	Instr. Hardware-Student & Staff Devices (Computers)	520,000	460,988	636,176	535,731	-100,445	-15.79%

Function	Function Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY23 Req'd Budget	FY23/22 Budget Diff	FY23/22 Budget % Diff
2453	Instr. Hardware - All Other	533	-	533	533	-	-
2455	Instructional Software & Other Instructional Materials	-	-	-	3,180	3,180	100.00%
2710	Guidance & Adjustment Counselors	1,248,010	1,277,542	1,363,070	1,318,507	-44,563	-3.27%
2720	Testing & Assessment	5,500	12,352	5,500	25,000	19,500	354.55%
2800	Psychological Services	430,726	431,481	459,961	501,932	41,971	9.12%
3200	Medical/Health Services	207,762	234,987	290,771	314,299	23,528	8.09%
3300	Transportation Services	1,382,695	1,389,564	1,444,238	1,237,961	-206,277	-14.28%
3400	Food Services	-	100,000	-	-	-	-
3510	Athletics	784,616	780,782	789,537	794,720	5,183	0.66%
3520	Other Student Activities	378,910	328,429	401,096	402,480	1,384	0.35%
3600	School Security	85,312	100,262	62,233	63,789	1,556	2.50%
4110	Custodial Services	681,749	602,704	682,206	697,104	14,898	2.18%
4120	Heating Of Buildings	115,349	113,502	124,804	132,840	8,036	6.44%
4130	Utility Services	428,308	419,489	430,100	446,311	16,211	3.77%
4210	Maintenance of Grounds	353,895	306,049	466,548	458,618	-7,930	-1.70%
4220	Maintenance of Buildings	193,910	283,193	212,860	187,860	-25,000	-11.74%
4230	Maintenance of Equipment	10,800	3,757	11,152	11,852	700	6.28%
4400	Technology Infrastructure, Maint., & Support - All Other	91,198	67,406	91,198	91,198	-	-
5100	Employer Retirement Contributions	848,161	928,888	922,285	865,112	-57,173	-6.20%
5200	Insurance For Active Employees	2,921,834	2,585,210	2,803,372	2,868,798	65,426	2.33%
5260	Other Non-Employee Insurance	50,750	52,995	51,395	55,722	4,327	8.42%
5500	Other Fixed Costs	62,085	46,042	60,085	61,185	1,100	1.83%
7100	Purchase Of Lands And Buildings	-	200,000	-	-	-	-
7300	Equipment (1)	8,800	1,447	7,600	10,000	2,400	31.58%
7400	Equipment (2)	13,200	25,000	13,298	10,000	-3,298	-24.80%
7600	Motor Vehicles	327,560	705,904	379,213	432,524	53,311	14.06%
8100	Debt Retirement/School Construction (1)	165,000	196,363	215,000	331,552	116,552	54.21%
8200	Debt Retirement/School Construction (2)	4,186,703	4,250,865	3,976,912	3,775,640	-201,272	-5.06%
9110	Tuition For School Choice	73,019	14,142	13,442	12,000	-1,442	-10.73%

Function	Function Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY23 Req'd Budget	FY23/22 Budget Diff	FY23/22 Budget % Diff
9120	Tuition To Commonwealth Charter Schools	42,000	16,773	20,012	39,270	19,258	96.23%
9200	Out-Of-State Tuitions	-	180,069	222,827	-	-222,827	-100.00%
9300	Non-Public Tuitions	1,549,363	1,106,509	2,151,137	2,635,198	484,061	22.50%
9400	Collaborative Tuitions	85,000	152,844	129,000	411,522	282,522	219.01%
9900	Circuit Breaker/IDEA Grant Offsets	-	-	-968,821	-1,095,238	-126,417	13.05%
Totals:		34,958,922	34,523,536	35,759,374	36,541,181	781,807	2.19%

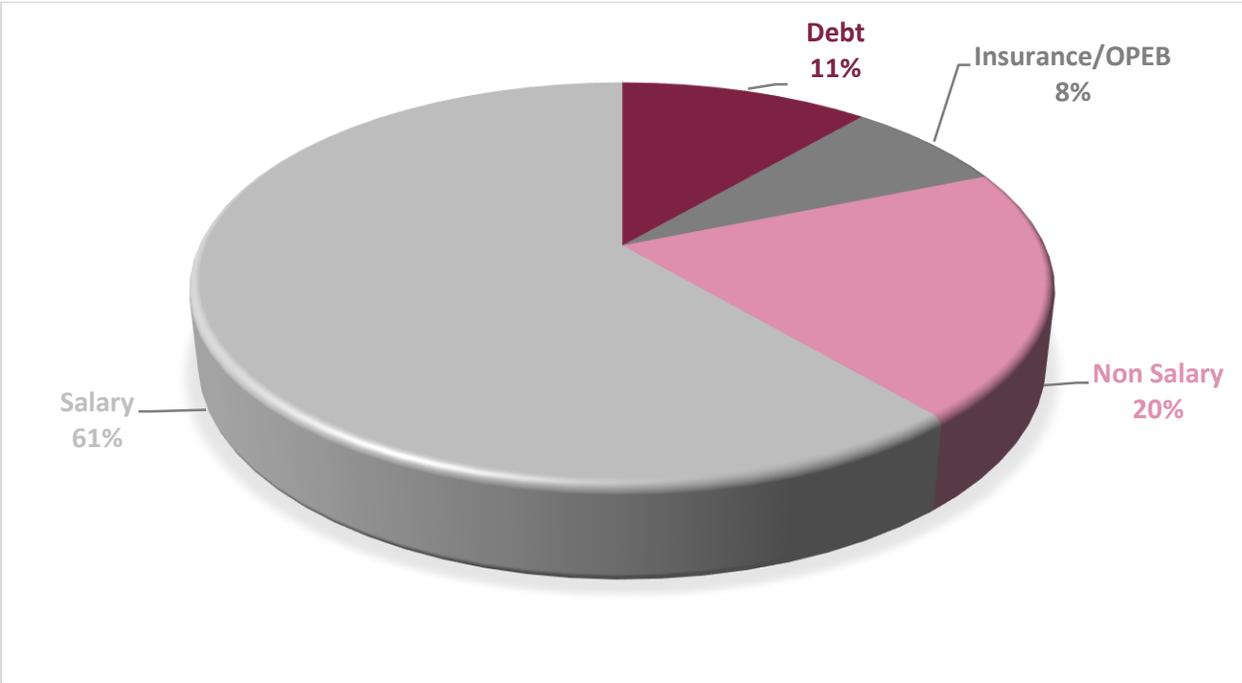
*Currently not a DESE function

Expense Category Table

Expense Category	FY21 Budget	FY21 Actuals	FY22 Budget	FY23 Req'd Budget	FY23/22 Budget Diff	FY23/22 Budget % Diff
Banking Services Total	3,500	8,177	3,500	3,500	-	-
Capital Stabilization Total	-	200,000	-	-	-	-
Charter/School Choice Total	115,019	30,915	33,454	51,270	17,816	53.26%
Computer Hardware Total	409,000	351,382	409,000	409,000	-	-
Contingency Total	175,000	-	175,000	175,000	-	-
Contract Services Total	918,018	844,505	949,465	828,236	-121,229	-12.77%
Contracted Transportation Total	630,808	630,808	670,449	432,630	-237,819	-35.47%
Curriculum Instruction Total	195,820	195,140	277,976	292,145	14,169	5.10%
Debt Total	4,351,703	4,447,228	4,191,912	4,107,192	-84,720	-2.02%
Early Retirement/Sick Leave Buy Back Total	142,256	154,585	124,585	104,336	-20,249	-16.25%
Equipment Total	118,991	210,524	121,921	114,943	-6,978	-5.72%
Field Trips Total	15,000	1,603	18,500	18,500	-	-
Food Services Total	-	100,000	-	-	-	-
Insurance Total	2,216,850	1,866,984	2,120,905	2,194,636	73,731	3.48%
Leases Total	121,500	120,985	121,500	10,500	-111,000	-91.36%
Legal Total	40,000	71,219	40,000	40,000	-	-
Memberships/Fees Total	34,607	5,775	38,970	38,970	-	-
OPEB Total	550,000	550,000	550,000	550,000	-	-

Expense Category	FY21 Budget	FY21 Actuals	FY22 Budget	FY23 Req'd Budget	FY23/22 Budget Diff	FY23/22 Budget % Diff
Professional Development Total	298,960	213,550	304,535	348,635	44,100	14.48%
Retirement Total	705,905	774,303	797,700	760,776	-36,924	-4.63%
Salary Stipend Total	60,900	40,150	66,900	66,900	-	-
Salary-Admin Total	396,010	394,995	416,026	485,421	69,395	16.68%
Salary-Assistant/Tutor Total	1,179,119	1,001,311	1124476	1,192,156	67,680	6.02%
Salary-Coaches Total	426,720	417,259	426,720	426,720	-	-
Salary-Drivers Total	393,642	423,722	395,943	449,630	53,687	13.56%
Salary-Home Tutor Total	7,500	17,166	-	-	-	-
Salary-Maint/Custodians Total	804,586	749,433	881,122	898,257	17,135	1.94%
Salary-Manager/Coordinator Total	568,221	566,769	580,171	590,249	10,078	1.74%
Salary-Mechanics Total	98,927	94,153	99,575	101,508	1,933	1.94%
Salary-Nurse Total	197,762	228,655	288,271	311,799	23,528	8.16%
Salary-Principal/Asst. Principal Total	466,451	463,038	474,615	490,040	15,425	3.25%
Salary-Substitutes Total	140,000	163,796	159,500	159,500	-	-
Salary-Support Staff Total	1,648,881	1,579,392	1,766,001	1,846,738	80,737	4.57%
Salary-Teacher Total	13,824,441	13,736,042	14,466,006	14,842,624	376,618	2.60%
Salary-Teacher Longevity Total	232,293	209,994	250,850	265,438	14,588	5.82%
Salary-Teacher Stipend Total	21,550	21,468	23,705	34,374	10,669	45.01%
Salary-Transportation Total	99,852	36,114	99,852	99,852	-	-
School Committee Total	13,400	4,803	13,400	13,400	-	-
Social Security Total	46,406	44,893	47,656	49,086	1,430	3.00%
Special Education Tuition Total	1,634,363	1,439,422	1,534,143	1,951,482	417,339	27.20%
Supply/Material Total	556,744	667,719	554,195	565,767	11,572	2.09%
Travel Total	22,000	7,800	17,000	18,200	1,200	7.06%
Tuition Reimbursement Total	23,000	10,951	30,000	30,000	-	-
Unemployment Total	45,000	67,568	22,000	22,000	-	-
Utility Total	555,657	538,859	567,662	592,247	24,585	4.33%
Vehicles Total	327,560	705,904	379,213	432,524	53,311	14.06%
Worker's Comp Total	125,000	114,475	125,000	125,000	-	-
Totals:	34,958,922	34,523,536	35,759,374	36,541,181	781,807	2.19%

CCRSD Salary vs Non Salary



Assessment Chart

Regional School District Projected Revenue

		% Students 77.41%	% Students 22.59%	
		Concord	Carlisle	Total
Budget (Excluding Transportation and Debt Service)	31,636,854			
Chapter 70 (State Aid)	-3,197,882			
Excess and Deficiency (E&D)	-300,000			
Misc Revenue	-30,000			
Rental Income	-20,000			
Interest	-20,000			
Charter Reimbursement	-1,359			
Amount above Chapt.70 and local revenue	28,067,613	21,727,139	6,340,474	28,067,613
Transportation	797,135			
Reg. Transp. Income (Chapter 71)	-725,000			
Amount Above Reimb.	72,135	55,840	16,295	72,135
Debt	4,107,192			
Amount to Assess	4,107,192	3,179,377	927,815	4,107,192
Total Budget	36,541,181			
TOTAL ASSESSMENT		24,962,356	7,284,584	32,246,940
Chapter 70 (State Aid)				3,197,882
Excess and Deficiency (E&D)				300,000
Chapter 71 (Transportation Aid)				725,000
Other Revenue				71,359
Total General Fund Budget				36,541,181
Assessment Comparison w/o Debt		Concord	Carlisle	Total
FY2022		21,135,593	6,199,628	27,335,221
FY2023		21,782,979	6,356,769	28,139,748
Difference		647,386	157,141	804,527
		3.06%	2.53%	2.94%
Assessment Comparison w/Decreased Debt Service		Concord	Carlisle	Total
FY2022		24,376,779	7,150,354	31,527,133
FY2023		24,962,356	7,284,584	32,246,940
Difference		585,577	134,230	719,807
		2.40%	1.88%	2.28%

Section III: FY23 Budget Detail



Artwork by CCRSD Student Aurora Wu

Program Area 1010: Art

Art by DESE 1000 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2000	Instructional Leadership	732,229	734,451	762,430	6.00	760,547	-1,883	5.75	-0.25	-0.25%
7000	Fixed Assets	800	800	5,098	-	5,000	-98	-	-	-1.92%
Totals:		733,029	735,251	767,528	6.00	765,547	-1,981	5.75	-0.25	-0.26%

2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

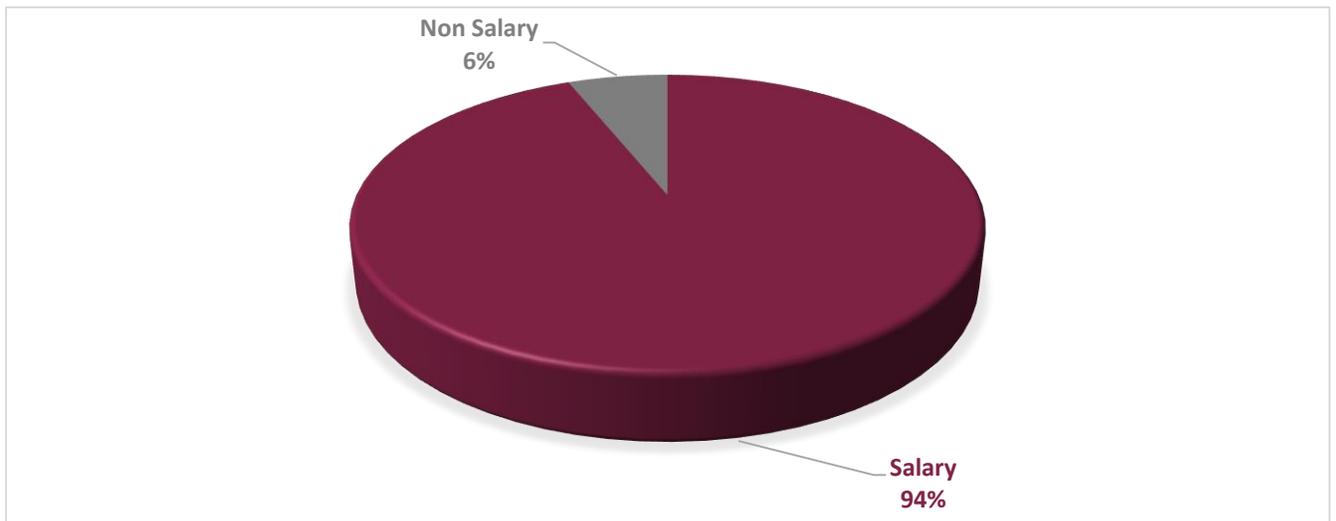
7000: Acquisition and Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

Art by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2305	Classroom Teachers	690,016	693,905	720,638	6.00	718,755	-1,883	5.75	-0.25	-0.26%
2410	Textbooks	445	445	445	-	445	-	-	-	-
2420	Instr. Equipment	2,470	1,870	2,470	-	2,470	-	-	-	-
2430	Instr. Supplies	39,298	38,231	35,000	-	35,000	-	-	-	-
2451	Classroom Instr. Tech.	-	-	3,877	-	3,877	-	-	-	-
7300	Assets/New Equipment	800	800	-	-	-	-	-	-	-
7400	Assets/Replacement Equipment	-	-	5,098	-	5,000	-98	-	-	-1.92%
Totals:		733,029	735,251	767,528	6.00	765,547	-1,981	5.75	-0.25	-0.26%

Program Area 1010: Art

Art Salary vs. Non Salary



Program Area 1020: Computer Instruction

Computer Instruction by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
1000	District Leadership & Administration	77,002	87,591	93,678	1.00	99,734	6,056	1.00	-	6.46%
2000	Instructional Leadership	550,000	460,988	550,000	-	439,000	-111,000	-	-	-20.18%
Totals:		627,002	548,579	643,678	1.00	538,734	-104,944	1.00	-	-16.30%

1000: School Committee, Superintendent, Finance and Business, HR, Benefits, Personal, Legal, District Wide Management and Tech

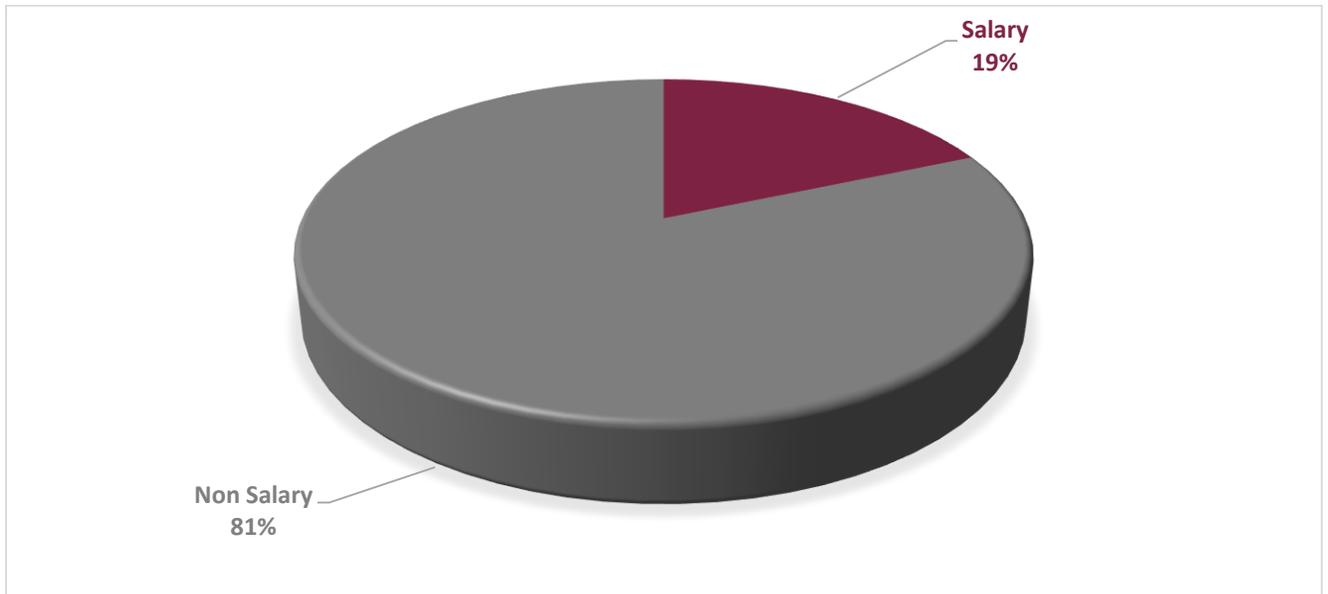
2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

Computer Instruction by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
1450	Administrative Technology-District Wide	77,002	87,591	93,678	1.00	99,734	6,056	1.00	-	6.46%
2430	Instr. Supplies	30,000	-	30,000	-	30,000	-	-	-	-
2451	Classroom Instr. Tech.	520,000	460,988	520,000	-	409,000	-111,000	-	-	-21.35%
Totals:		627,002	548,579	643,678	1.00	538,734	-104,944	1.00	-	-16.30%

Program Area 1020: Computer Instruction

Computer Instruction Salary vs. Non Salary



Program Area 1050: English

English by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2000	Instructional Leadership	1,853,420	1,760,566	1,751,277	15.50	1,816,111	64,834	15.50	-	-5.51%
Totals:		1,853,420	1,760,566	1,751,277	15.50	1,816,111	64,834	15.50	-	3.70%

2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

English by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2220	Academic Dept. Heads	72,444	57,787	73,226	0.50	75,057	1,831	0.50	-	2.50%
2305	Classroom Teachers	1,741,606	1,665,260	1,640,723	15.00	1,687,922	47,199	15.00	-	2.88%
2410	Textbooks	37,870	36,827	11,700	-	18,148	6,448	-	-	55.11%
2430	Instr. Supplies	1,500	693	3,978	-	4,253	275	-	-	6.91%
2451	Classroom Instr. Tech.	-	-	21,650	-	30,731	9,081	-	-	100.00%
Totals:		1,853,420	1,760,566	1,751,277	15.50	1,816,111	64,834	15.50	-	3.70%

Program Area 1050: English

English Salary vs. Non Salary



Program Area 1070: English Language Learners (ELL)

ELL by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2000	Instructional Leadership	119,429	119,221	122,702	1.00	193,743	71,041	2.00	1.00	57.90%
Totals:		119,429	119,221	122,702	1.00	193,743	71,041	2.00	1.00	57.90%

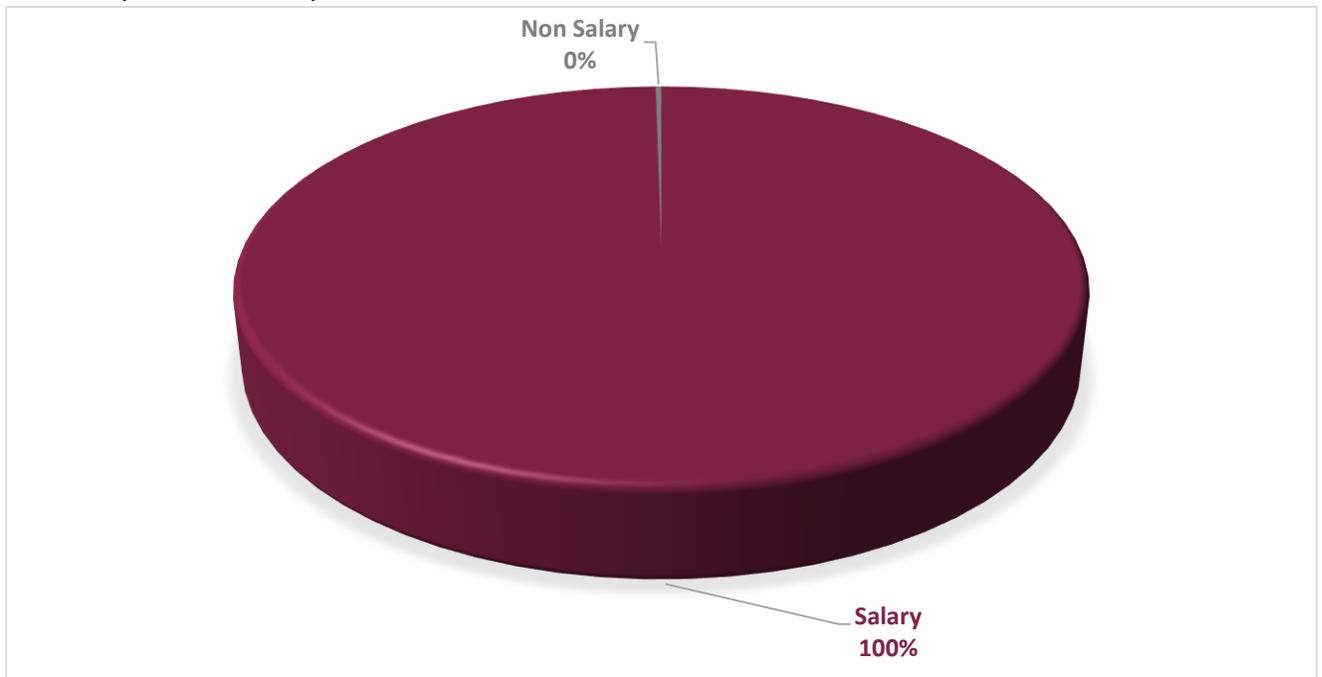
2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

ELL by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2305	Classroom Teachers	118,929	119,221	122,202	1.00	193,243	71,041	2.00	1.00	58.13%
2430	General Classroom Supplies	500	-	500	-	500	-	-	-	-
Totals:		119,429	119,221	122,702	1.00	193,743	71,041	2.00	1.00	57.90%

Program Area 1070: English Language Learners (ELL)

ELL Salary vs. Non Salary



Program Area 1080: World Languages

World Languages by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2000	Instructional Leadership	1,624,213	1,621,769	1,754,386	14.50	1,782,076	27,690	14.50	-	1.58%
Totals:		1,624,213	1,621,769	1,754,386	14.50	1,782,076	27,690	14.50	-	1.58%

2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

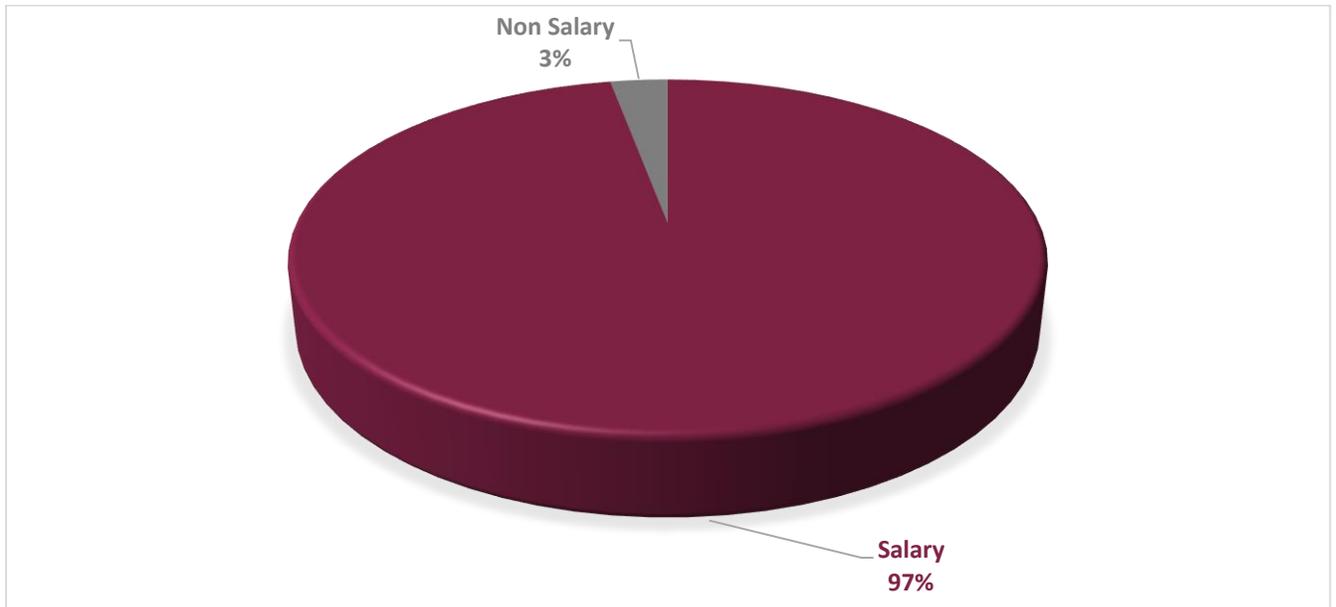
World Languages by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2220	*Academic Dept. Heads	72,444	69,548	73,226	0.50	75,057	1,831	0.50	-	2.50%
2305	Classroom Teachers	1,529,610	1,537,886	1,625,975	14.00	1,654,457	28,482	14.00	-	1.75%
2410	Textbooks	17,759	12,423	23,829	-	13,234	-10,595	-	-	-44.46%
2430	Instr. Supplies	4,400	1,912	5,133	-	5,553	420	-	-	8.18%
2451	Classroom Instr. Tech.	-	-	26,223	-	33,775	7,552	-	-	28.80%
Totals:		1,624,213	1,621,769	1,754,386	14.50	1,782,076	27,690	14.50	-	1.58%

*Currently not a DESE function

Program Area 1080: World Languages

World Languages Salary vs. Non Salary



Program Area 1090: Guidance

Guidance by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2000	Instructional Leadership	1,248,510	1,277,815	1,363,570	13.00	1,318,507	-45,063	13.00	-	-3.30%
Totals:		1,248,510	1,277,815	1,363,570	13.00	1,318,507	-45,063	13.00	-	-3.30%

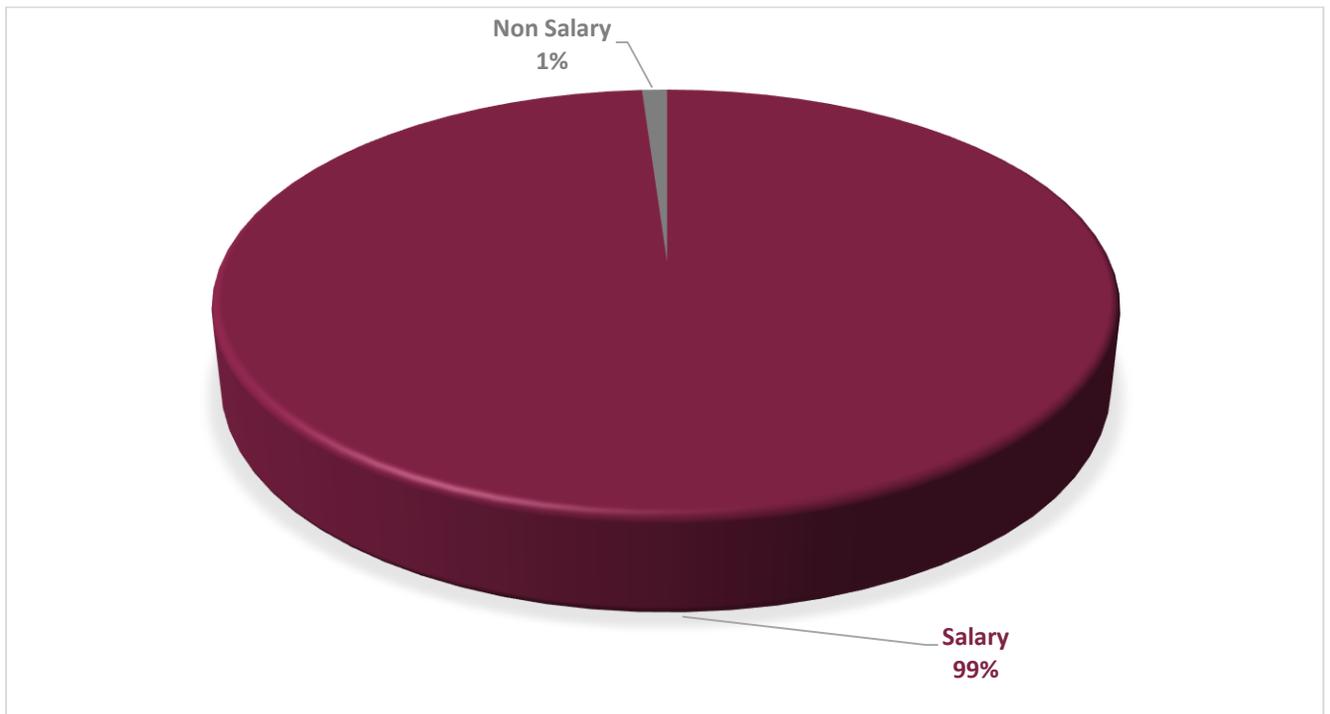
2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

Guidance by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2710	Guidance & Adjustment Counselors	1,248,010	1,277,542	1,363,070	13.00	1,318,507	-44,563	13.00	-	-3.27%
2720	Testing & Assessment	500	273	500	-	-	-500	-	-	-100.00%
Totals:		1,248,510	1,277,815	1,363,570	13.00	1,318,507	-45,063	13.00	-	-3.30%

Program Area 1090: Guidance

Guidance Salary vs. Non Salary



Program Area 1110: Health and Fitness

Health and Fitness by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2000	Instructional Leadership	654,605	606,764	695,531	6.25	694,763	-768	6.00	-0.25	-0.11%
Totals:		654,605	606,764	695,531	6.25	694,763	-768	6.00	-0.25	-0.11%

2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

Health and Fitness by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2220	*Academic Dept. Heads	72,444	71,440	73,226	0.50	75,057	1,831	0.50	-	2.50%
2305	Classroom Teachers	569,895	524,284	602,590	5.75	599,991	-2,599	5.50	-0.25	-0.43%
2410	Textbooks	3,155	2,549	5,088	-	5,088	-	-	-	-
2420	Instr. Equipment	5,611	4,947	6,393	-	6,393	-	-	-	-
2430	Instr. Supplies	3,500	3,544	1,724	-	1,724	-	-	-	-
2451	Classroom Instr. Tech.	-	-	6,510	-	6,510	-	-	-	100.00%
Totals:		654,605	606,764	695,531	6.25	694,763	-768	6.00	-0.25	-0.11%

*Currently not a DESE function

Program Area 1110: Health and Fitness

Health and Fitness Salary vs. Non Salary



Program Area 1120: Library Media Services

Library Media Services by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2000	Instructional Leadership	211,361	201,719	245,673	2.00	244,304	-1,369	2.00	-	-0.56%
Totals:		211,361	201,719	245,673	2.00	244,304	-1,369	2.00	-	-0.56%

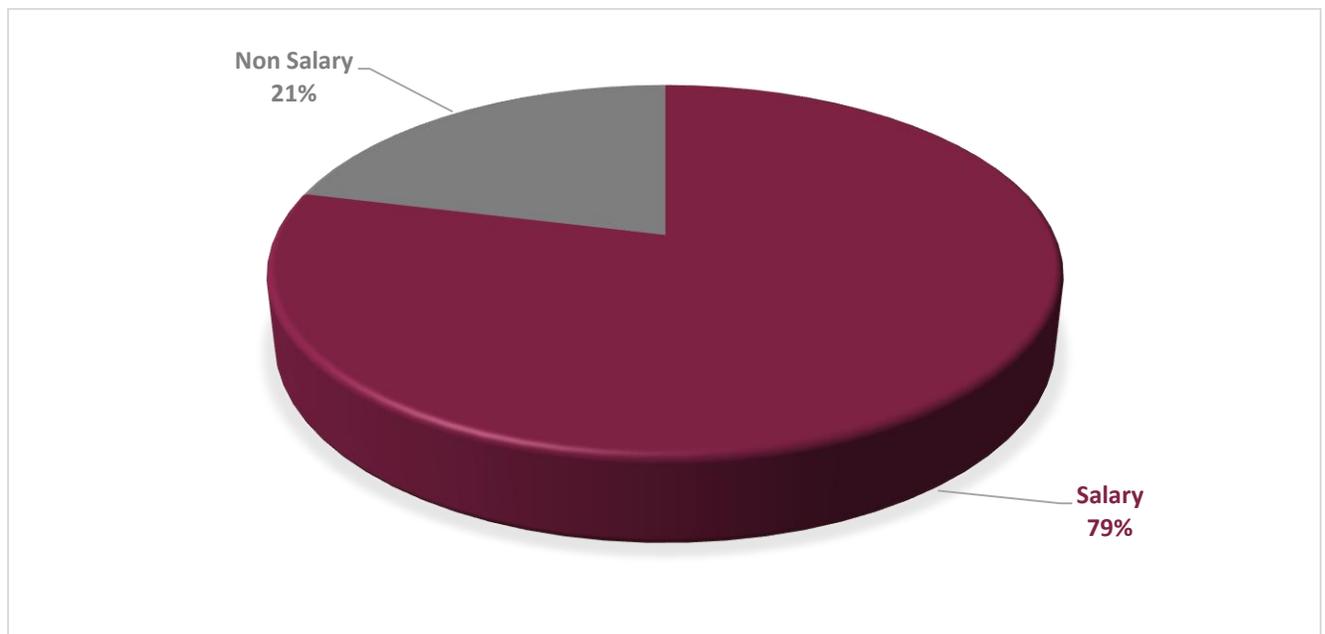
2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

Library Media Services by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2110	Curriculum Directors	1,000	587	1,458	-	1,458	-	-	-	-
2340	Librarians	181,347	180,407	187,902	2.00	192,659	4,757	2.00	-	2.53%
2415	Other Books	28,481	20,726	28,981	-	22,855	-6,126	-	-	-21.14%
2451	Classroom Instr. Tech.	-	-	26,799	-	26,799	-	-	-	-
2453	Other Tech. Equip.	533	-	533	-	533	-	-	-	-
Totals:		211,361	201,719	245,673	2.00	244,304	-1,369	2.00	-	-0.56%

Program Area 1120: Library Media Services

Library Media Services Salary vs. Non Salary



Program Area 1130: Interdepartmental Instruction

Interdepartmental Instruction by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2000	Instructional Leadership	80,702	85,134	114,749	1.00	44,825	-69,924	0.25	-0.75	-60.94%
Totals:		80,702	85,134	114,749	1.00	44,825	-69,924	0.25	-0.75	-60.94%

2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

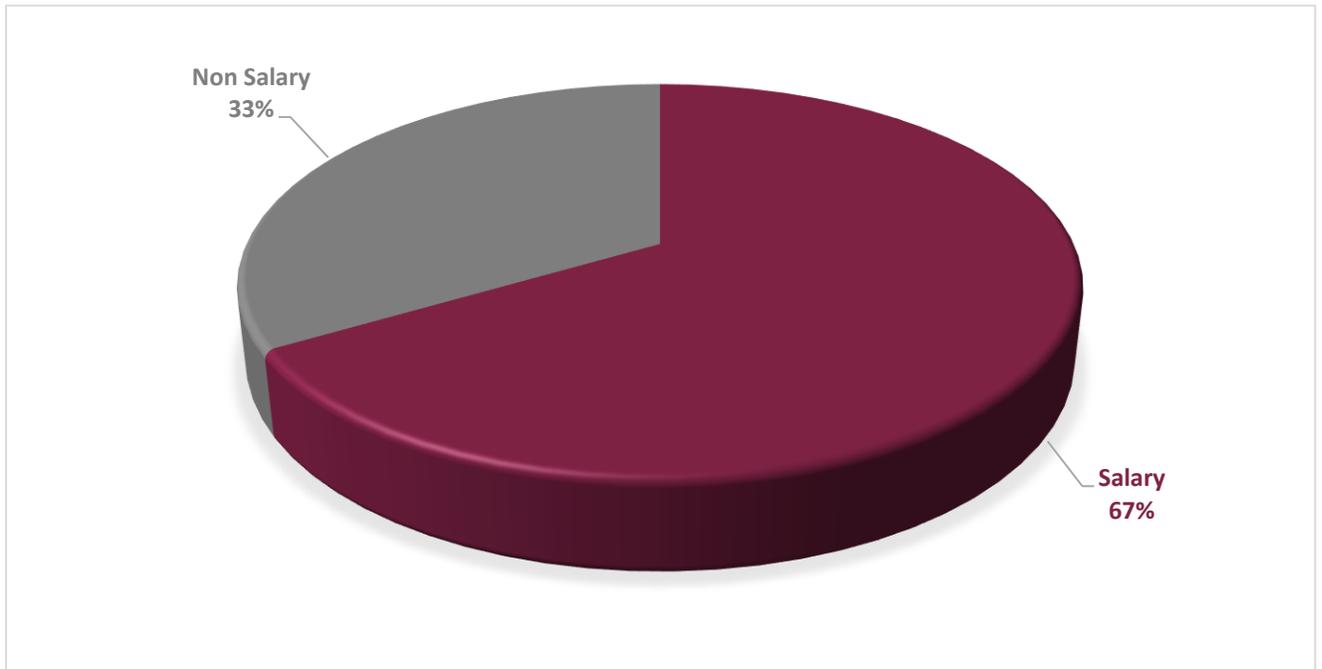
Interdepartmental Instruction by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2315	*Team Leaders/Dept. Chairs	65,702	65,509	99,749	1.00	29,825	-69,924	0.25	-0.75	-70.10%
2440	Other Instr. Services	15,000	19,625	15,000	-	15,000	-	-	-	-
Totals:		80,702	85,134	114,749	1.00	44,825	-69,924	0.25	-0.75	-60.94%

*Currently not a DESE function

Program Area 1130: Interdepartmental Instruction

Interdepartmental Instruction Salary vs. Non Salary



Program Area 1140: Mathematics

Mathematics by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2000	Instructional Leadership	2,033,019	1,929,932	2,092,020	18.25	2,120,750	28,730	18.50	0.25	1.37%
Totals:		2,033,019	1,929,932	2,092,020	18.25	2,120,750	28,730	18.50	0.25	1.37%

2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

Mathematics by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2220	*Academic Dept. Heads	64,771	63,989	67,864	0.50	75,057	7,193	0.50	-	10.60%
2305	Classroom Teachers	1,956,024	1,863,267	2,012,808	17.75	2,032,859	20,051	18.00	0.25	1.00%
2410	Textbooks	5,255	-324	-	-	-	-	-	-	-
2430	Instr. Supplies	6,969	3,001	4,208	-	5,694	1,486	-	-	35.31%
2451	Classroom Instr. Tech.	-	-	7,140	-	7,140	-	-	-	-
Totals:		2,033,019	1,929,932	2,092,020	18.25	2,120,750	28,730	18.50	0.25	1.37%

*Currently not a DESE function

Program Area 1140: Mathematics

Mathematics Salary vs. Non Salary



Program Area 1150: Music

Music by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2000	Instructional Leadership	265,658	255,824	287,394	2.00	290,061	2,667	2.00	-	0.93%
7000	Fixed Assets	5,000	25,000	-	-	5,000	5,000	-	-	100.00%
Totals:		270,658	280,824	287,394	2.00	295,061	7,667	2.00	-	2.67%

2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

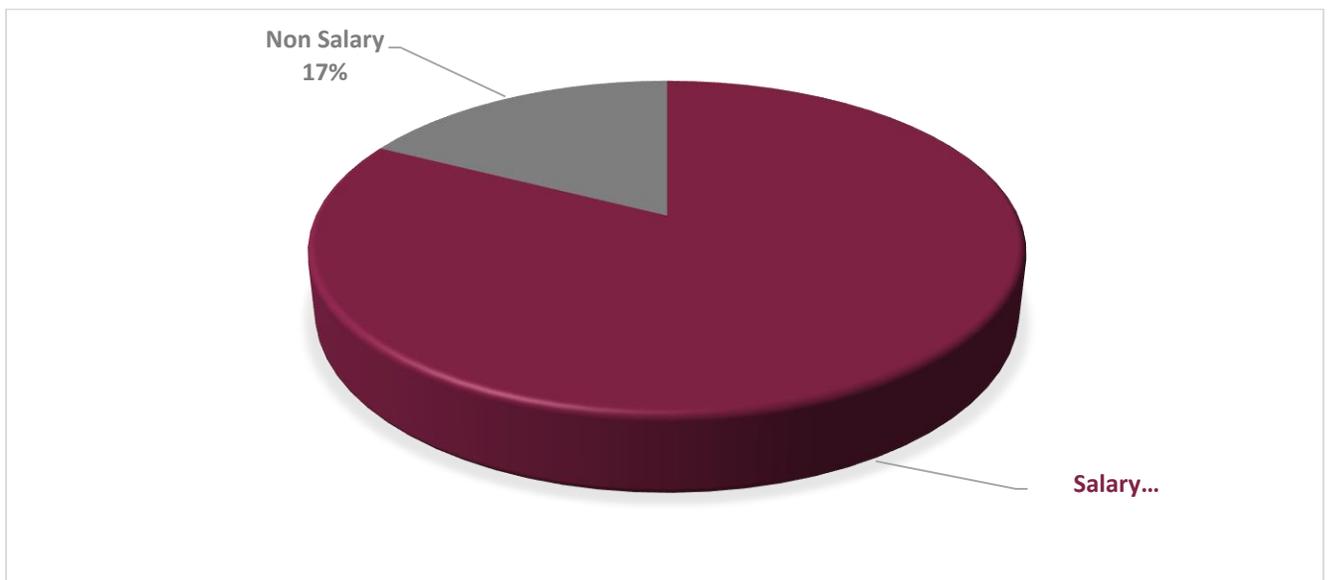
7000: Acquisition and Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

Music by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2305	Classroom Teachers	228,638	229,932	235,894	2.00	243,561	7,667	2.00	-	3.25%
2410	Textbooks	3,000	1,641	5,000	-	5,000	-	-	-	-
2420	Instr. Equipment	5,000	-	12,000	-	10,000	-2,000	-	-	-16.67%
2430	Instr. Supplies	7,520	8,507	8,000	-	5,000	-3,000	-	-	-37.50%
2440	Other Instr. Services	21,500	15,744	26,500	-	26,500	-	-	-	-
7400	Assets/Replacement Equipment	5,000	25,000	-	-	5,000	5,000	-	-	100.00%
Totals:		270,658	280,824	287,394	2.00	295,061	7,667	2.00	-	2.67%

Program Area 1150: Music

Music Salary vs. Non Salary



Program Area 1160: Professional Development

Professional Development by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2000	Instructional Leadership	228,316	227,369	240,969	-	260,969	20,000	-	-	8.30%
Totals:		228,316	227,369	240,969	-	260,969	20,000	-	-	8.30%

2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

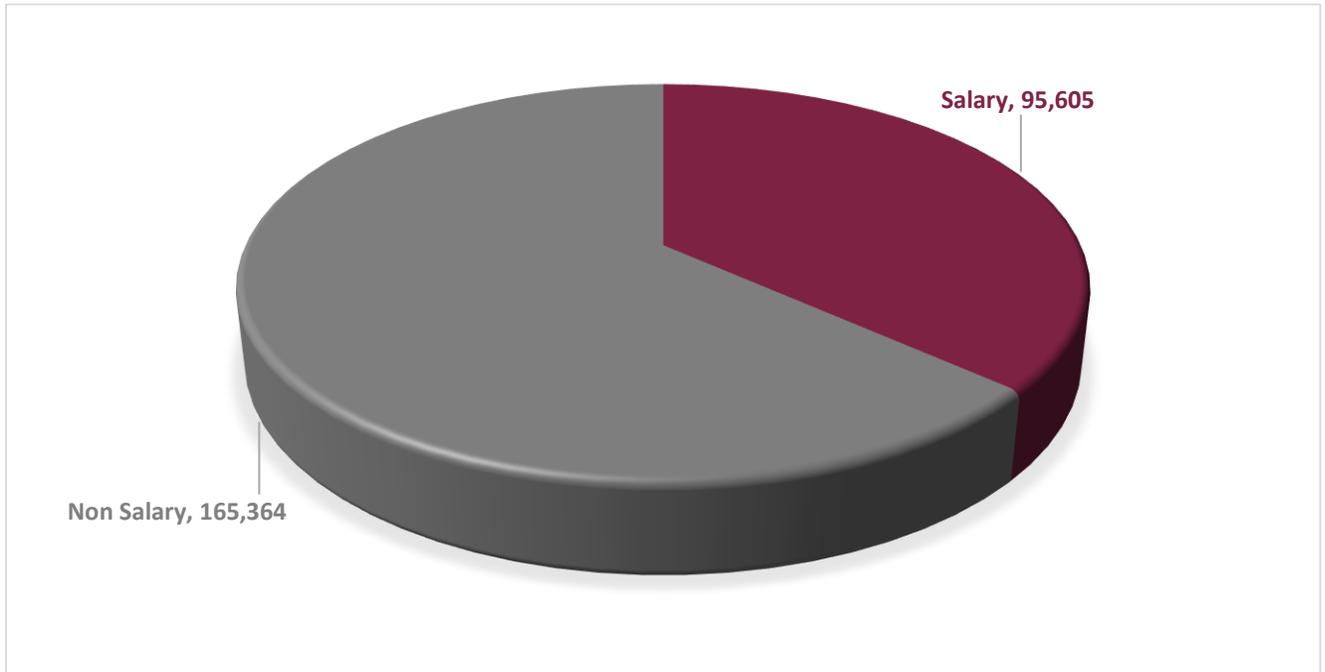
Professional Development by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2353	*Prof. Dev. - Teachers	72,450	47,368	79,605	-	79,605	-	-	-	-
2355	*Prof. Dev. - Substitutes	-	-	16,000	-	16,000	-	-	-	100.00%
2357	*Prof. Dev. - Providers	155,866	180,001	145,364	-	165,364	20,000	-	-	13.76%
Totals:		228,316	227,369	240,969	-	260,969	20,000	-	-	8.30%

*Currently not a DESE function.

Program Area 1160: Professional Development

Professional Development Salary vs. Non Salary



Program Area 1180: Science

Science by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2000	Instructional Leadership	2,020,069	1,926,705	2,032,521	18.25	2,115,374	82,853	18.50	0.25	4.08%
Totals:		2,020,069	1,926,705	2,032,521	18.25	2,115,374	82,853	18.50	0.25	4.08%

2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

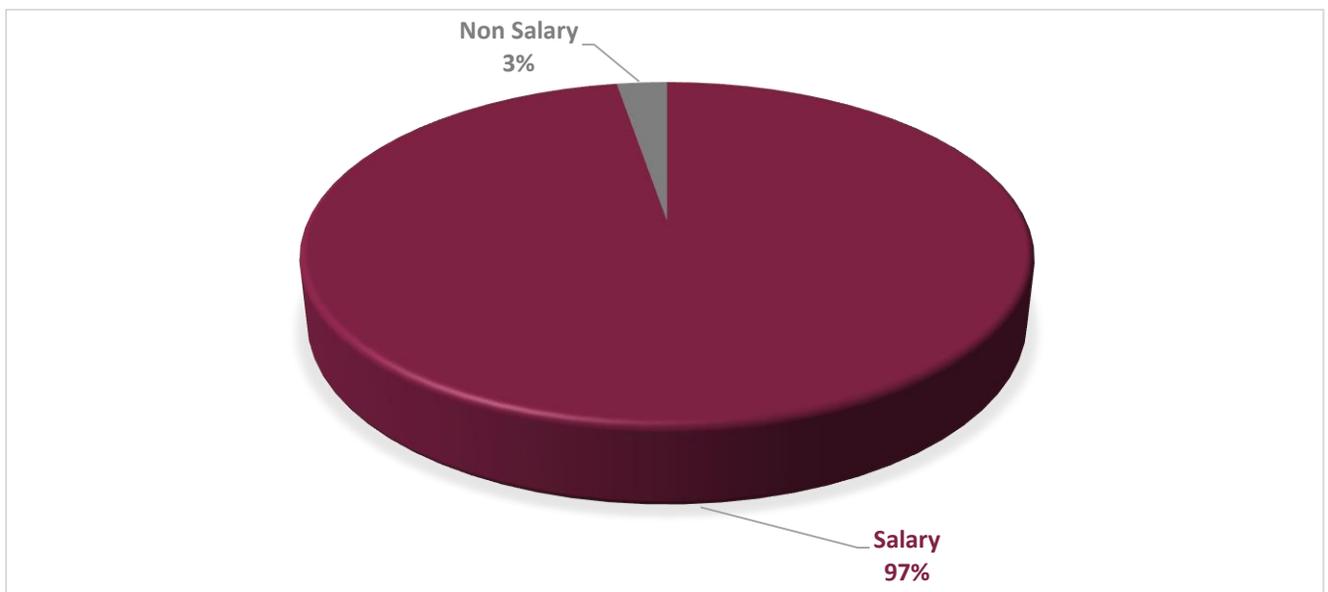
Science by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2220	*Academic Dept. Heads	73,967	72,966	74,791	0.50	76,661	1,870	0.50	-	2.50%
2305	Classroom Teachers	1,907,002	1,831,420	1,908,260	17.75	1,982,305	74,045	18.00	0.25	3.88%
2410	Textbooks	300	-342	300	-	6,107	5,807	-	-	1935.67%
2420	Instr. Equipment	15,300	-	24,550	-	24,550	-	-	-	-
2430	Instr. Supplies	23,500	22,662	20,250	-	20,250	-	-	-	-
2451	Classroom Instr. Tech.	-	-	4,370	-	5,501	1,131	-	-	25.88%
Totals:		2,020,069	1,926,705	2,032,521	18.25	2,115,374	82,853	18.50	0.25	4.08%

*Currently not a DESE function

Program Area 1180: Science

Science Salary vs. Non Salary



Program Area 1190: Social Studies

Social Studies by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2000	Instructional Leadership	1,730,781	1,744,894	1,811,529	14.75	1,872,673	61,144	14.75	-	3.38%
Totals:		1,730,781	1,744,894	1,811,529	14.75	1,872,673	61,144	14.75	-	3.38%

2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

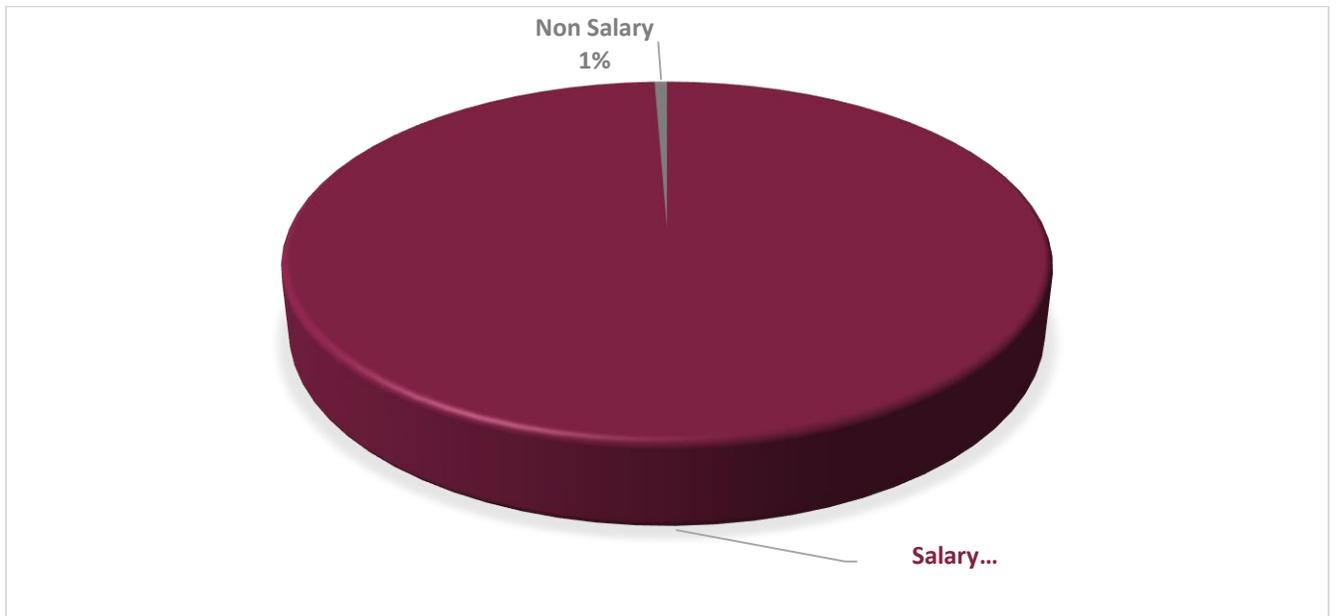
Social Studies by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2220	*Academic Dept. Heads	66,899	70,269	69,804	0.50	75,057	5,253	0.50	-	7.53%
2305	Classroom Teachers	1,657,342	1,672,845	1,728,710	14.25	1,785,879	57,169	14.25	-	3.31%
2410	Textbooks	3,360	-	635	-	635	-	-	-	-
2430	Instr. Supplies	3,180	1,781	6,190	-	4,912	-1,278	-	-	-20.65%
2451	Classroom Instr. Tech.	-	-	6,190	-	6,190	-	-	-	-
Totals:		1,730,781	1,744,894	1,811,529	14.75	1,872,673	61,144	14.75	-	3.38%

*Currently not a DESE function

Program Area 1190: Social Studies

Social Studies Salary vs. Non Salary



Program Area 1200: Special Education

Special Education by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2000	Instructional Leadership	3,450,526	3,492,053	3,871,325	49.54	4,060,250	188,925	51.54	2.00	4.88%
7000	Fixed Assets	7,400	417	5,000	-	6,000	1,000	-	-	20.00%
9000	Programs With Other Districts	1,634,363	1,439,422	1,534,143	-	1,951,482	417,339	-	-	27.20%
Totals:		5,092,289	4,931,892	5,410,468	49.54	6,017,732	607,264	51.54	2.00	11.22%

2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

7000: Acquisition and Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

9000: School Choice Tuition, Charter Schools, Special Ed Tuitions

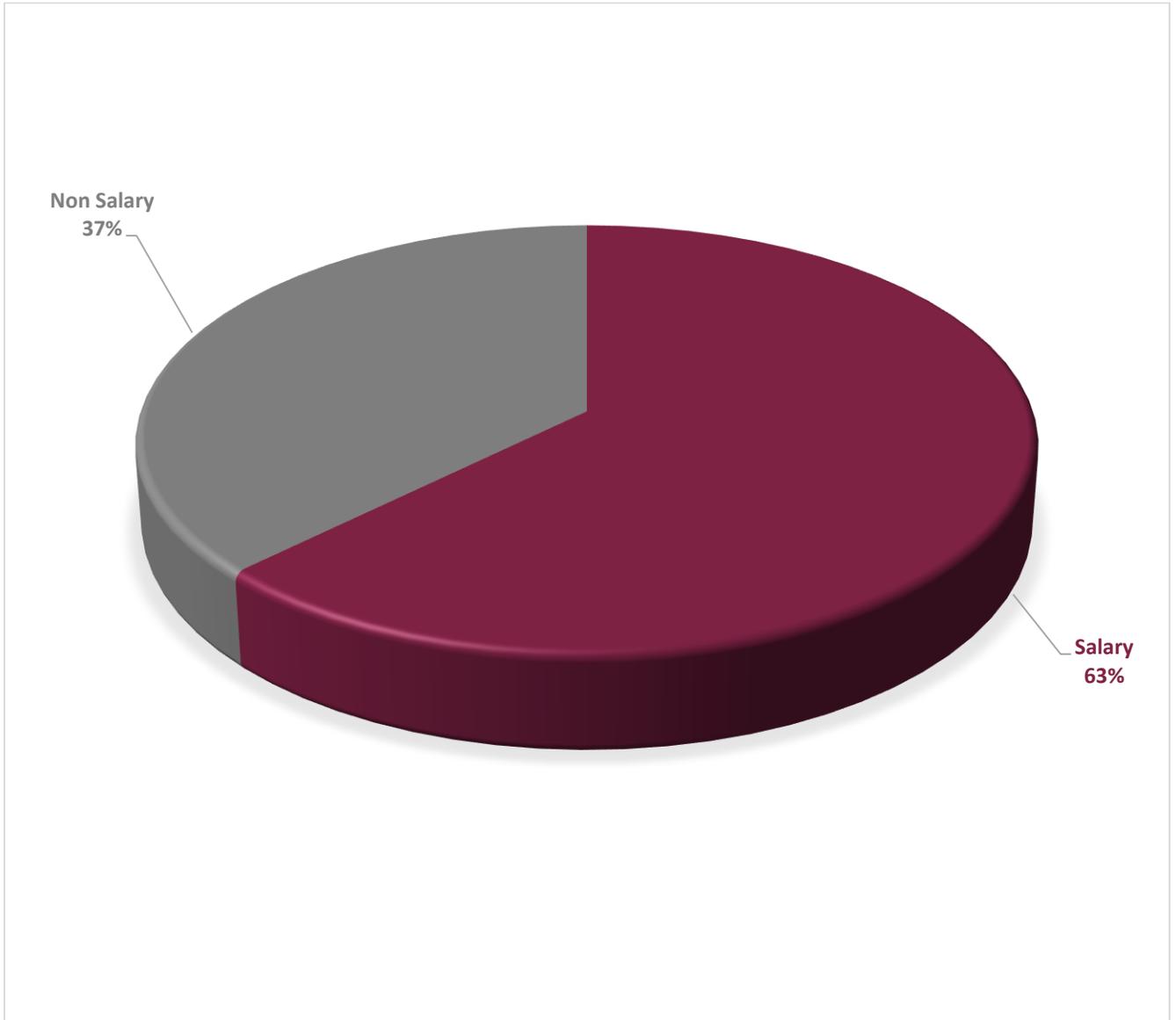
Special Education by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2110	Curriculum Directors	154,863	312,816	312,280	3.20	316,492	4,212	3.20	-	1.35%
2220	*Academic Dept. Heads	-	-	-	-	71,081	71,081	0.50	0.50	100.00%
2305	Classroom Teachers	1,261,764	1,413,653	1,561,892	14.60	1,671,077	109,185	15.30	0.70	6.99%
2320	Med. Therapeutic Serv.	447,676	360,556	441,583	1.20	275,655	-165,928	1.00	-0.20	-37.58%
2330	Instr. Assistants	1,108,917	933,719	1,054,059	25.54	1,115,515	61,456	26.54	1.00	5.83%
2356	Costs for Inst. Staff to Attend PD	-	-	-	-	15,000	15,000	-	-	100.00%
2358	Outside PD Providers for Instructional Staff	-	-	-	-	25,600	25,600	-	-	100.00%
2410	Textbooks	1,080	2,429	1,080	-	-	-1,080	-	-	-100.00%
2430	Instr. Supplies	13,000	8,154	11,000	-	27,718	16,718	-	-	151.98%
2440	Other Instr. Services	27,500	17,166	15,000	-	10,000	-5,000	-	-	-33.33%
2451	Classroom Instr. Tech.	-	-	9,470	-	2,000	-7,470	-	-	-78.88%
2455	Instructional Software & Other Instructional Materials	-	-	-	-	3,180	3,180	-	-	100.00%
2720	Testing Materials	5,000	12,079	5,000	-	25,000	20,000	-	-	400.00%
2800	Psychological Services	430,726	431,481	459,961	5.00	501,932	41,971	5.00	-	9.12%
7300	Assets/Replacement Equipment	7,400	417	5,000	-	6,000	1,000	-	-	20.00%
9200	Out-Of-State Tuitions	-	180,069	222,827	-	-	-222,827	-	-	-100.00%
9300	Non-Public Tuitions	1,549,363	1,106,509	2,151,137	-	2,635,198	484,061	-	-	22.50%
9400	Collaborative Tuitions	85,000	152,844	129,000	-	411,522	282,522	-	-	219.01%
9900	*OFFSETS	-	-	-968,821	-	-1,095,238	-126,417	-	-	13.05%
Totals:		5,092,289	4,931,892	5,410,468	49.54	6,017,732	607,264	51.54	2.00	11.22%

*Currently not a DESE function

Program Area 1200: Special Education

Special Education Salary vs. Non Salary



Program Area 1210: Substitutes

Substitutes by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2000	Instructional Leadership	140,000	163,796	143,500	-	143,500	3,500	-	-	-
Totals:		140,000	163,796	143,500	-	143,500	3,500	-	-	-

2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

Substitutes by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2325	Substitutes	140,000	163,796	143,500	-	143,500	3,500	-	-	-
Totals:		140,000	163,796	143,500	-	143,500	3,500	-	-	-

Program Area 1220: Tech Ed. – Applied Technology

Tech Ed. – Applied Technology by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2000	Instructional Leadership	19,847	22,674	10,800	-	10,800	-	-	-	-
7000	Fixed Assets	600	231	2,600	-	4,000	1,400	-	-	53.85%
Totals:		20,447	22,906	13,400	-	14,800	1,400	-	-	10.45%

2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

7000: Acquisition and Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

Tech Ed. – Applied Technology by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2410	Textbooks	9,047	11,851	-	-	-	-	-	-	-
2430	Instr. Supplies	10,800	10,823	10,800	-	10,800	-	-	-	-
7300	Vehicle Replacement	600	231	2,600	-	4,000	1,400	-	-	53.85%
Totals:		20,447	22,906	13,400	-	14,800	1,400	-	-	10.45%

Program Area 1250: Theater Arts

Theater Arts by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2000	Instructional Leadership	49,359	33,394	53,965	0.25	55,674	1,709	0.25	-	3.17%
Totals:		49,359	33,394	53,965	0.25	55,674	1,709	0.25	-	3.17%

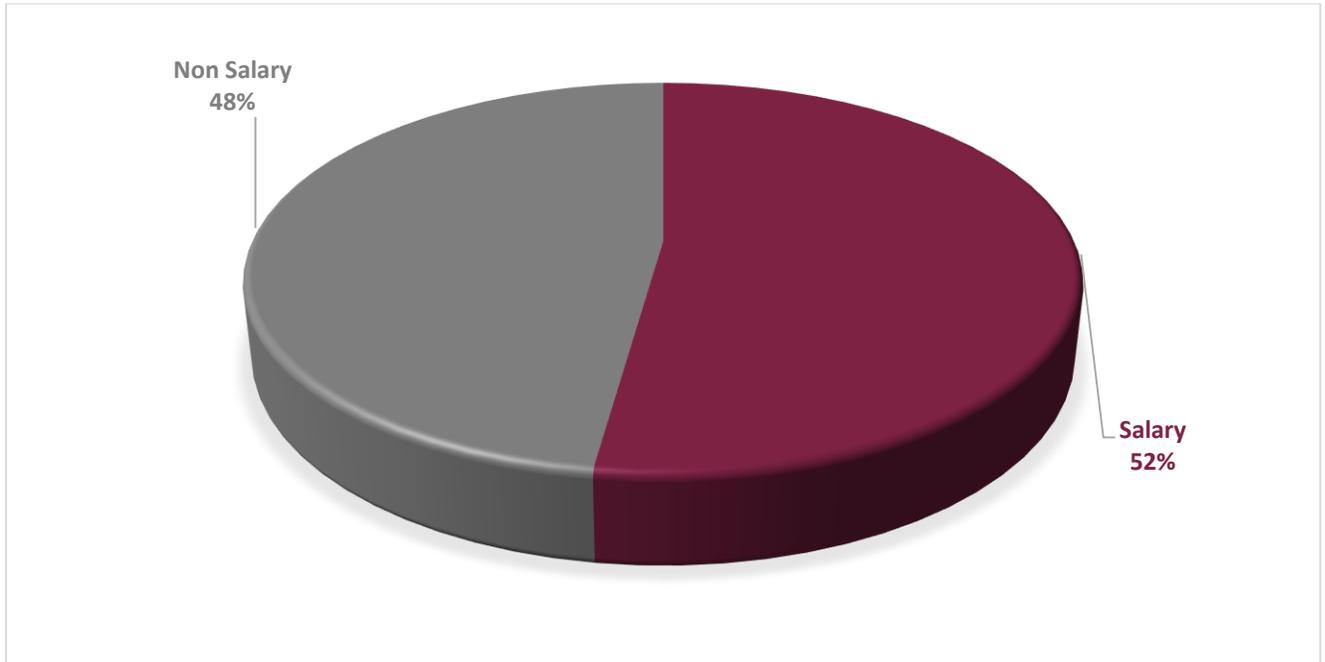
2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

Theater Arts by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2305	Classroom Teachers	27,609	27,677	28,369	0.25	29,078	709	0.25	-	2.50%
2430	Instr. Supplies	21,750	5,717	24,000	-	25,000	1,000	-	-	4.17%
2451	Classroom Instr. Tech.	-	-	1,596	-	1,596	-	-	-	-
Totals:		49,359	33,394	53,965	0.25	55,674	1,709	0.25	-	3.17%

Program Area 1250: Theater Arts

Theater Arts Salary vs. Non Salary



Program Area 2310: Athletics

Athletics by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
3000	Other School Services	784,616	698,610	789,537	2.46	794,720	5,183	2.46	-	0.66%
Totals:		784,616	698,610	789,537	2.46	794,720	5,183	2.46	-	0.66%

3000: Attendance and Parent Liaison Services, Health Services, Transportation, Athletics, Other Student Activities

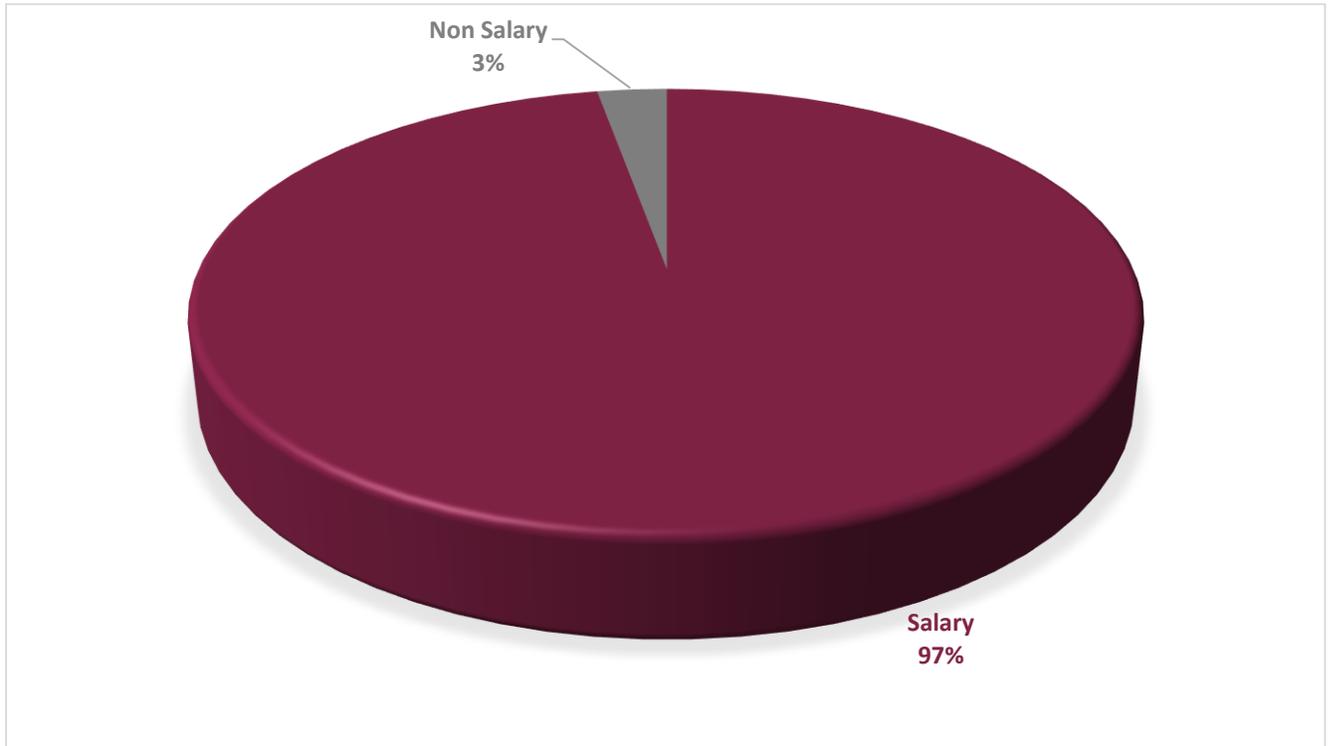
Athletics by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
3510	Athletics	784,616	698,610	789,537	2.46	794,720	5,183	2.46	-	0.66%
Totals:		784,616	698,610	789,537	2.46	794,720	5,183	2.46	-	0.66%

*Currently not a DESE function

Program Area 2310: Athletics

Athletics Salary Vs. Non Salary



Program Area 2320: Central Supply

Central Supply by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2000	Instructional Leadership	5,050	1,550	5,050	-	5,050	-	-	-	-
Totals:		5,050	1,550	5,050	-	5,050	-	-	-	-

2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

Central Supply by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2430	Instr. Supplies	5,050	1,550	5,050	-	5,050	-	-	-	-
Totals:		5,050	1,550	5,050	-	5,050	-	-	-	-

Program Area 2330: Co-Curricular

Co-Curricular by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2000	Instructional Leadership	-	-	2,351	-	2,612	261	-	-	100.00%
3000	Other School Services	378,910	328,429	401,096	1.50	402,480	1,384	1.50	-	0.35%
Totals:		378,910	328,429	403,447	1.50	405,092	1,645	1.50	-	0.41%

2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

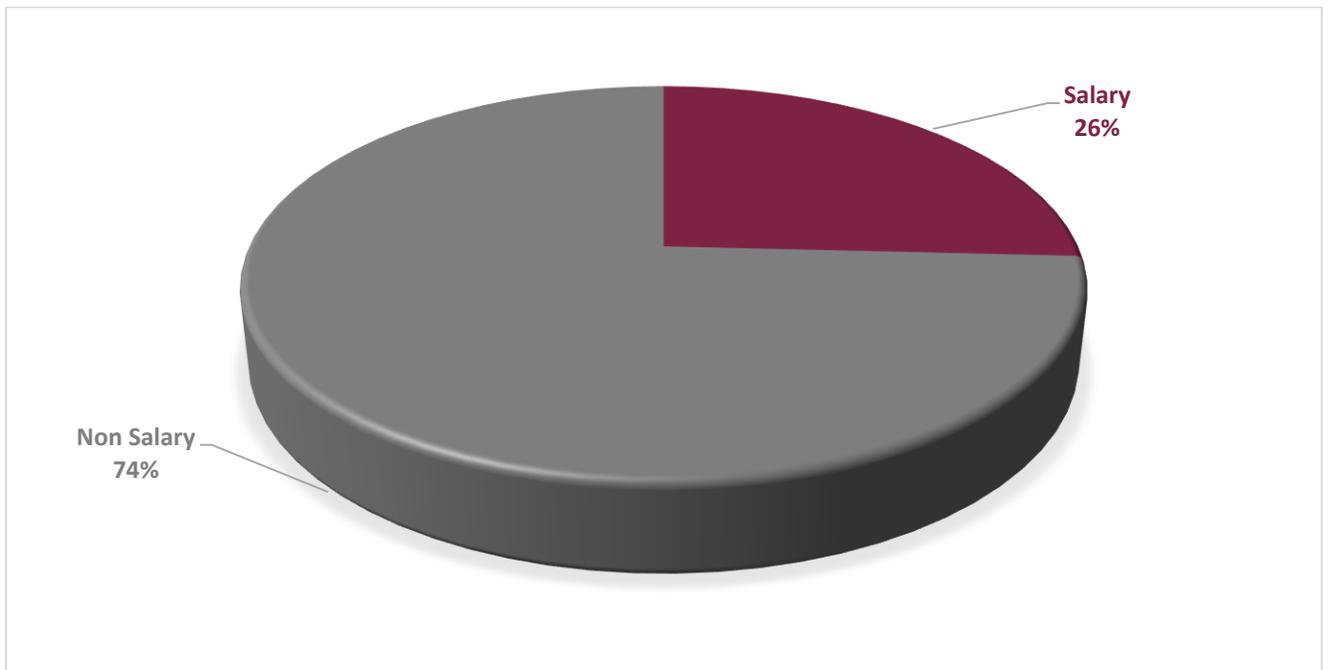
3000: Attendance and Parent Liaison Services, Health Services, Transportation, Athletics, Other Student Activities

Co-Curricular by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2451	Classroom Instr. Tech.	-	-	2,351	-	2,612	261	-	-	100.00%
3520	Other Student Body Activities	378,910	328,429	401,096	1.50	402,480	1,384	1.50	-	0.35%
Totals:		378,910	328,429	403,447	1.50	405,092	1,645	1.50	-	0.41%

Program Area 2330: Co-Curricular

Co-Curricular Salary Vs. Non Salary



Program Area 2340: Contingency

Contingency by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
1000	District Leadership & Administration	25,000	-	25,000	-	25,000	-	-	-	-
2000	Instructional Leadership	150,000	-	150,000	-	150,000	-	-	-	-
5000	Fixed Charges	142,256	154,585	124,585	-	104,336	-20,249	-	-	-16.25%
Totals:		317,256	154,585	299,585	-	279,336	-20,249	-	-	-6.76%

1000: School Committee, Superintendent, Finance and Business, HR, Benefits, Personal, Legal, District Wide Management and Tech

2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

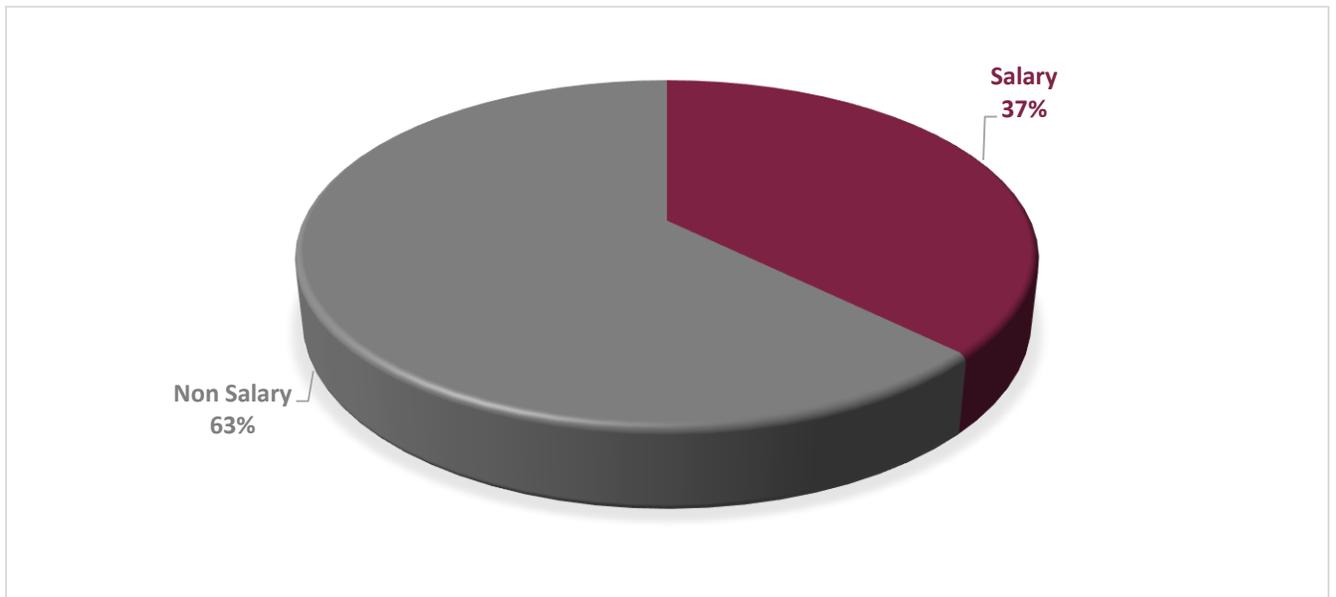
5000: Retirement, Insurance, Rental Lease of Equipment, Rans, Bans, Crossing Guards

Contingency by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
1230	District Wide Administration	25,000	-	25,000	-	25,000	-	-	-	-
2305	Classroom Teachers	150,000	-	150,000	-	150,000	-	-	-	-
5100	Retirement Benefits	142,256	154,585	124,585	-	104,336	-20,249	-	-	-16.25%
Totals:		317,256	154,585	299,585	-	279,336	-20,249	-	-	-6.76%

Program Area 2340: Contingency

Contingency Salary vs. Non Salary



Program Area 2350: Copy Service

Copy Service by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2000	Instructional Leadership	38,315	35,152.80	38,717	0.40	39,439	722	0.40	-	1.86%
4000	Maintenance	4,000	3,606.57	4,000	-	4,000	-	-	-	-
Totals:		42,315	38,759	42,717	0.40	43,439	722	0.40	-	1.69%

2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

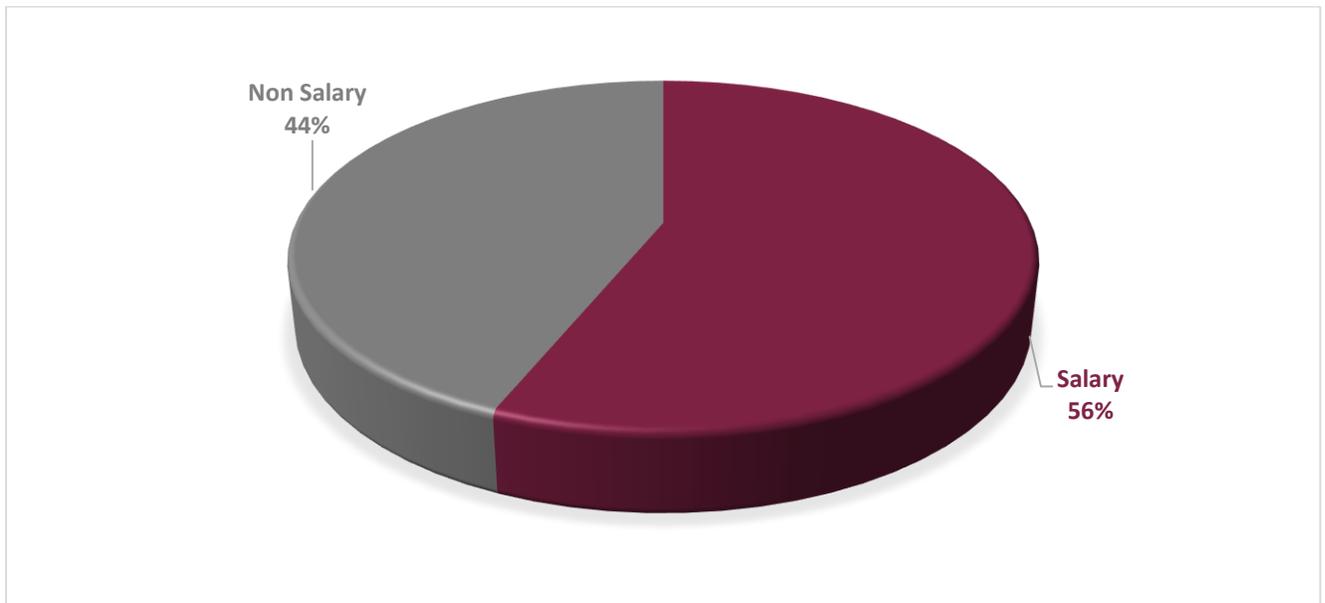
4000: Custodians, Heating, Utility Services, Maintenance of Grounds/Buildings/Equipment, Security, Networking and Telecommunications

Copy Service by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2330	Instr. Assistants	23,315	23,109	23,717	0.40	24,439	722	0.40	-	3.04%
2420	Instr. Equipment	10,500	9,985	10,500	-	10,500	-	-	-	-
2430	Instr. Supplies	4,500	2,059	4,500	-	4,500	-	-	-	-
4230	Maintenance/Equipment & Vehicles	4,000	3,607	4,000	-	4,000	-	-	-	-
Totals:		42,315	38,759	42,717	0.40	43,439	722	0.40	-	1.69%

Program Area 2350: Copy Service

Copy Service Salary vs. Non Salary



Program Area 2360: Equipment

Equipment by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
7000	Fixed Assets	-	50,204	-	-	-	-	-	-	-
Totals:		-	50,204	-	-	-	-	-	-	-

7000: Acquisition and Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

Equipment by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
7300	Debt Retirement/School Construction	-	50,204	-	-	-	-	-	-	-
Totals:		-	50,204	-	-	-	-	-	-	-

Program Area 2370: Field Trips

Field Trips by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2000	Instructional Leadership	15,000	1,603	15,000	-	15,000	-	-	-	-
Totals:		15,000	1,603	15,000	-	15,000	-	-	-	-

2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

Field Trips by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2440	Other Instr. Services	15,000	1,603	15,000	-	15,000	-	-	-	-
Totals:		15,000	1,603	15,000	-	15,000	-	-	-	-

Program Area 2390: Health Services

Health Services by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2000	Instructional Leadership	207,762	234,987	290,771	3.00	314,299	23,528	3.00	-	8.09%
Totals:		207,762	234,987	290,771	3.00	314,299	23,528	3.00	-	8.09%

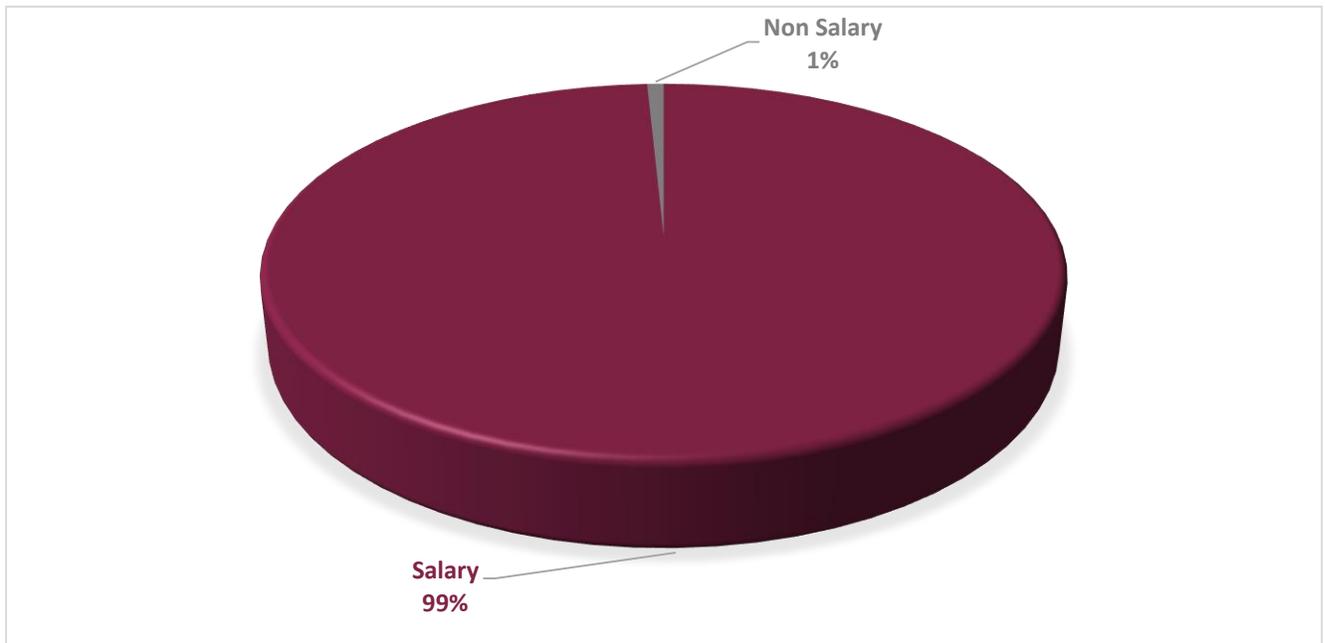
2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

Health Services by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
3200	Health Services	207,762	234,987	290,771	3.00	314,299	23,528	3.00	-	8.09%
Totals:		207,762	234,987	290,771	3.00	314,299	23,528	3.00	-	8.09%

Program Area 2390: Health Services

Health Services Salary vs. Non Salary



Program Area 2400: Paraprofessionals

Paraprofessionals by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2000	Instructional Leadership	124,327	121,599	126,574	2.90	129,827	3,253	2.90	-	2.57%
3000	Other School Services	85,312	79,077	62,233	2.50	63,789	1,556	2.50	-	2.50%
Totals:		209,639	200,675	188,807	5.40	193,616	4,809	5.40	-	2.55%

2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

3000: Attendance and Parent Liaison Services, Health Services, Transportation, Athletics, Other Student Activities

Paraprofessionals by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2220	*Academic Dept. Heads	124,327	121,599	126,574	2.90	129,827	3,253	2.90	-	2.57%
3600	School Security	85,312	79,077	62,233	2.50	63,789	1,556	2.50	-	2.50%
Totals:		209,639	200,675	188,807	5.40	193,616	4,809	5.40	-	2.55%

*Currently not a DESE function

Program Area 2410: School District Travel

School District Travel by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2000	Instructional Leadership	7,000	7,800	7,000	-	7,000	-	-	-	-
Totals:		7,000	7,800	7,000	-	7,000	-	-	-	-

2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

School District Travel by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2440	Other Instr. Services	7,000	7,800	7,000	-	7,000	-	-	-	-
Totals:		7,000	7,800	7,000	-	7,000	-	-	-	-

Program Area 3510: Admin

Admin by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
1000	District Leadership & Administration	611,092	671,563	686,037	5.40	753,812	67,775	6.20	0.80	9.88%
2000	Instructional Leadership	126,995	123,507	144,884	1.20	223,817	78,933	1.60	0.40	54.48%
Totals:		738,087	795,070	830,921	6.60	977,629	146,708	7.80	1.20	17.66%

1000: School Committee, Superintendent, Finance and Business, HR, Benefits, Personal, Legal, District Wide Management and Tech

2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

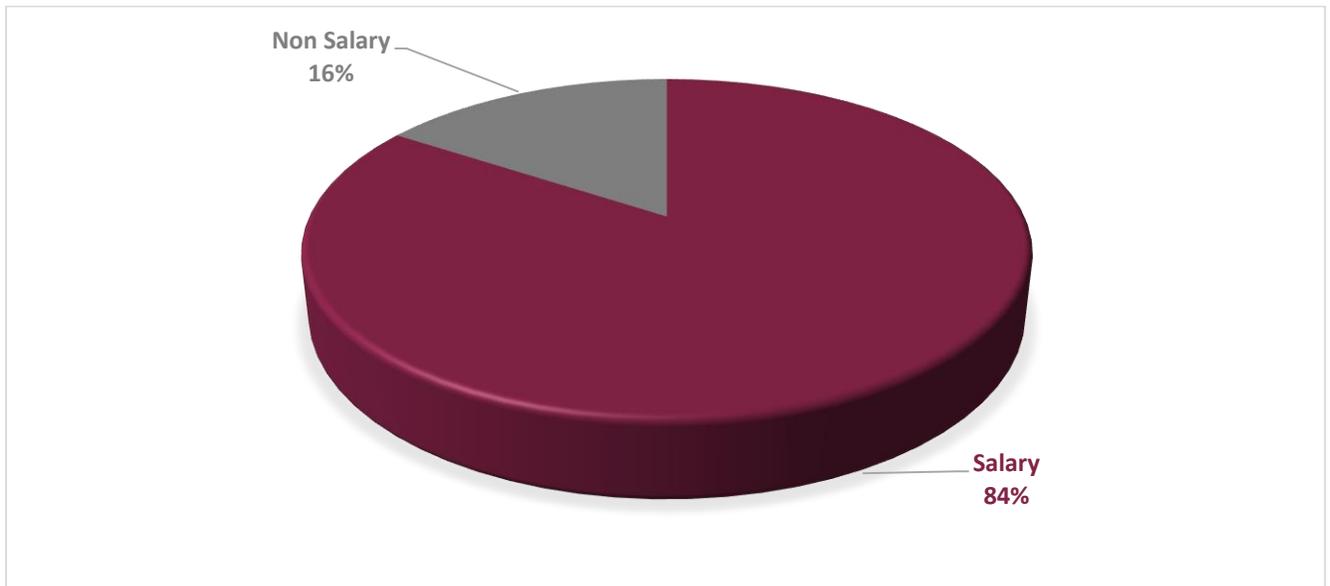
Admin by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
1210	Superintendent	129,683	124,969	141,628	0.80	157,566	15,938	0.80	-	11.25%
1230	District Wide Administration	-	-	73,625	1.00	73,625	-	1.00	-	-
1410	Business & Finance	339,926	355,547	334,095	2.80	364,785	30,690	3.20	0.40	9.19%
1420	Personnel & Benefits Mgt.	101,483	119,828	96,689	0.80	117,836	21,147	1.20	0.40	21.87%
1430	Admin. Services - Legal	40,000	71,219	40,000	-	40,000	-	-	-	-
2110	Curriculum Directors	126,995	123,507	144,884	1.20	223,817	78,933	1.60	0.40	54.48%
Totals:		738,087	795,070	830,921	6.60	977,629	146,708	7.80	1.20	17.66%

*Currently not a DESE function

Program Area 3510: Admin

Admin Salary vs. Non Salary



Program Area 3520: Principals

Principals by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2000	Instructional Leadership	839,075	778,924	791,972	7.00	826,403	34,431	7.00	-	4.35%
Totals:		839,075	778,924	791,972	7.00	826,403	34,431	7.00	-	4.35%

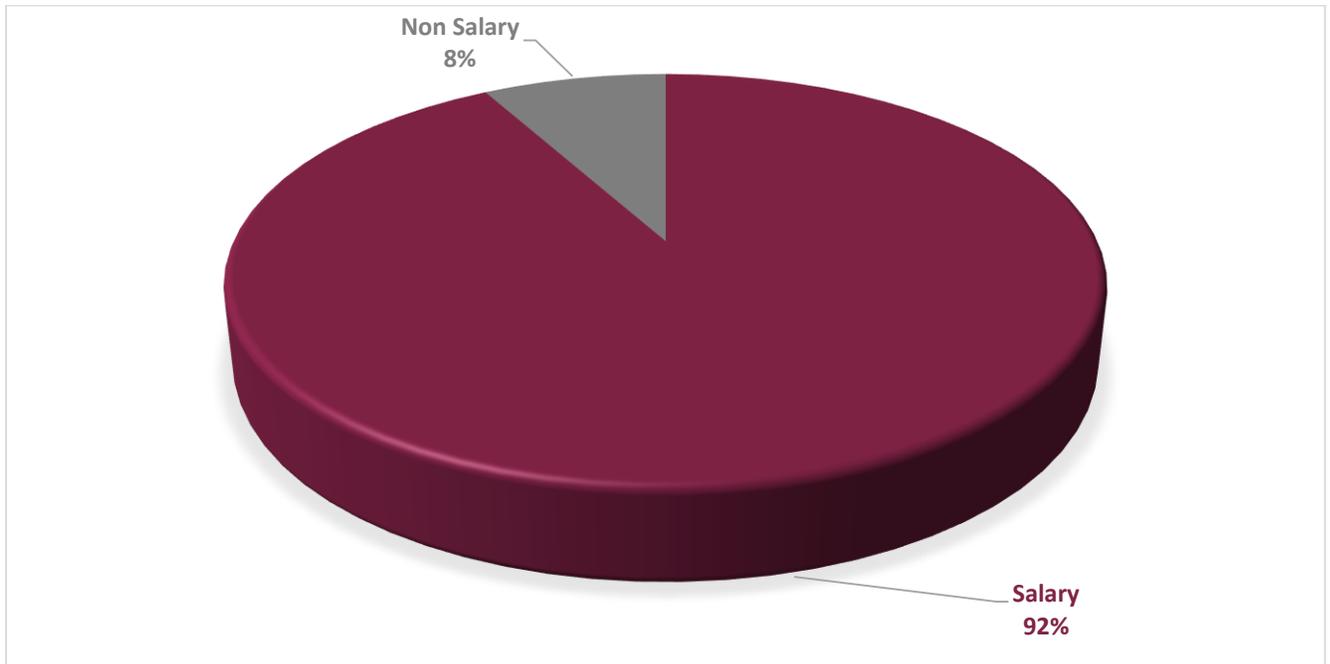
2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

Principals by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
2210	School Leadership	836,575	778,924	789,472	7.00	823,903	34,431	7.00	-	4.36%
2420	Instr. Equipment	2,500	-	2,500	-	2,500	-	-	-	-
Totals:		839,075	778,924	791,972	7.00	826,403	34,431	7.00	-	4.35%

Program Area 3520: Principals

Principals Salary vs. Non Salary



Program Area 3530: School Committee

School Committee by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
1000	District Leadership & Administration	13,400	4,803	13,400	-	13,400	-	-	-	-
Totals:		13,400	4,803	13,400	-	13,400	-	-	-	-

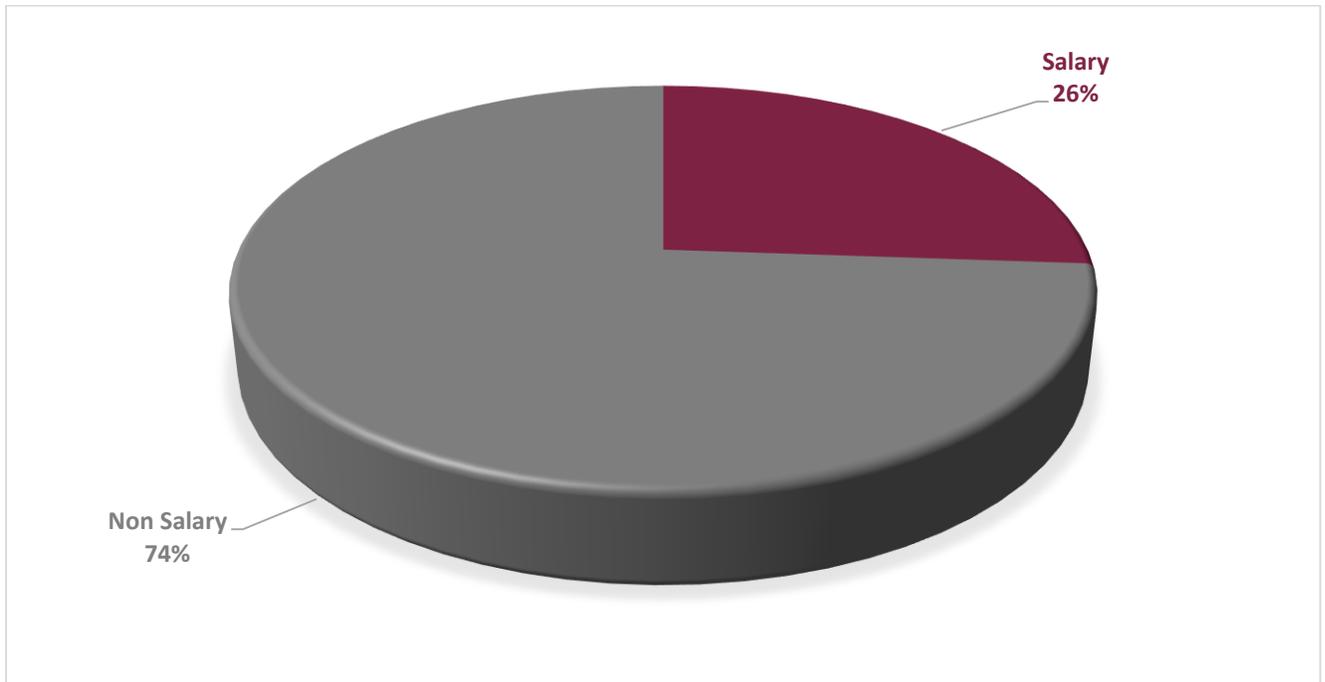
1000: School Committee, Superintendent, Finance and Business, HR, Benefits, Personal, Legal, District Wide Management and Tech

School Committee by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
1110	School Committee	13,400	4,803	13,400	-	13,400	-	-	-	-
Totals:		13,400	4,803	13,400	-	13,400	-	-	-	-

Program Area 3530: School Committee

School Committee Salary vs. Non Salary



Program Area 4610: Capital Outlay

Capital Outlay by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
7000	Fixed Assets	-	200,000	-	-	-	-	-	-	-
Totals:		-	200,000	-	-	-	-	-	-	-

7000: Acquisition and Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

Capital Outlay by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
7100	Purchase Of Lands And Buildings	-	200,000	-	-	-	-	-	-	-
Totals:		-	200,000	-	-	-	-	-	-	-

Program Area 4620: Custodial Services

Custodial Services by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
4000	Maintenance	681,749	602,704	682,206	9.40	697,104	14,898	9.40	-	2.18%
Totals:		681,749	602,704	682,206	9.40	697,104	14,898	9.40	-	2.18%

4000: Custodians, Heating, Utility Services, Maintenance of Grounds/Buildings/Equipment, Security, Networking and Telecommunications

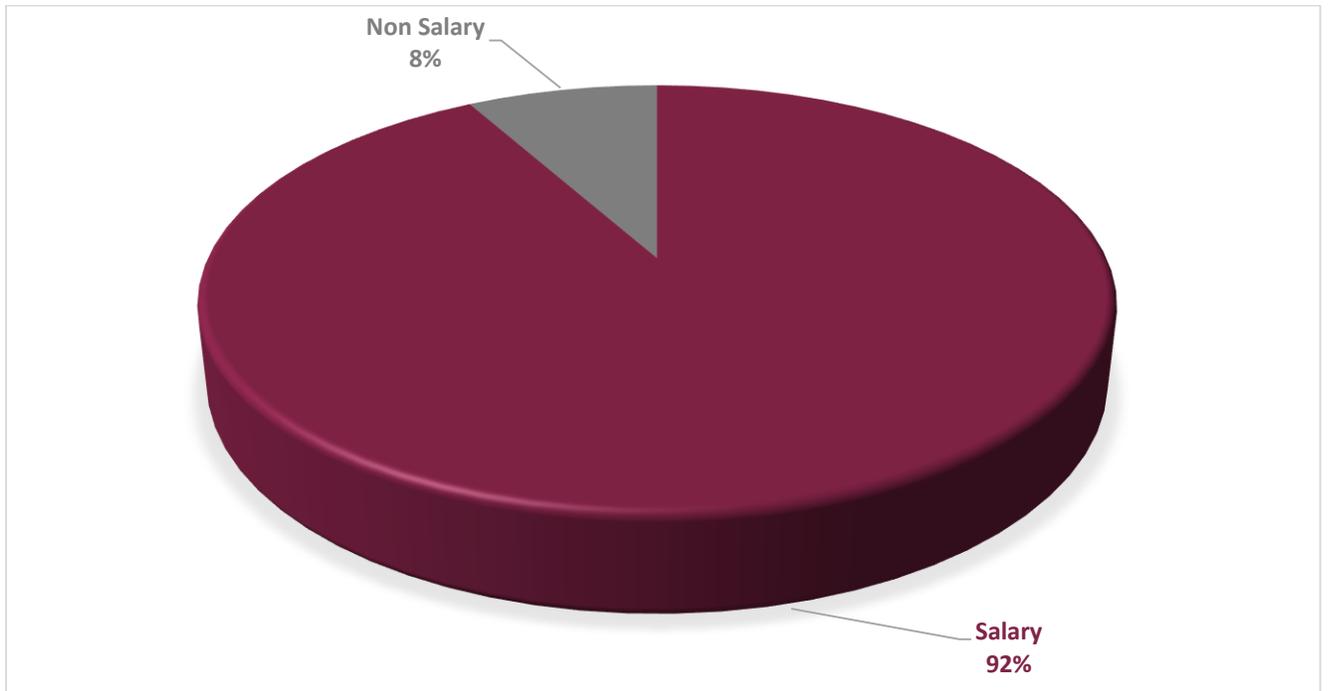
7000: Acquisition and Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

Custodial Services by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
4110	Custodial Services	681,749	602,704	682,206	9.40	697,104	14,898	9.40	-	2.18%
Totals:		681,749	602,704	682,206	9.40	697,104	14,898	9.40	-	2.18%

Program Area 4620: Custodial Services

Custodial Services Salary vs. Non Salary



Program Area 4630: Info Tech Services

Info Tech by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
1000	District Leadership & Administration	738,518	822,601	751,870	6.38	773,846	21,976	6.38	-	2.92%
3000	Other School Services	-	21,185	-	-	-	-	-	-	-
4000	Maintenance	92,498	67,556	92,498	-	92,498	-	-	-	-
7000	Fixed Assets	-	12,318	-	-	-	-	-	-	-
Totals:		831,016	923,661	844,368	6.38	866,344	21,976	6.38	-	2.60%

1000: School Committee, Superintendent, Finance and Business, HR, Benefits, Personal, Legal, District Wide Management and Tech

2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

4000: Custodians, Heating, Utility Services, Maintenance of Grounds/Buildings/Equipment, Security, Networking and Telecommunications

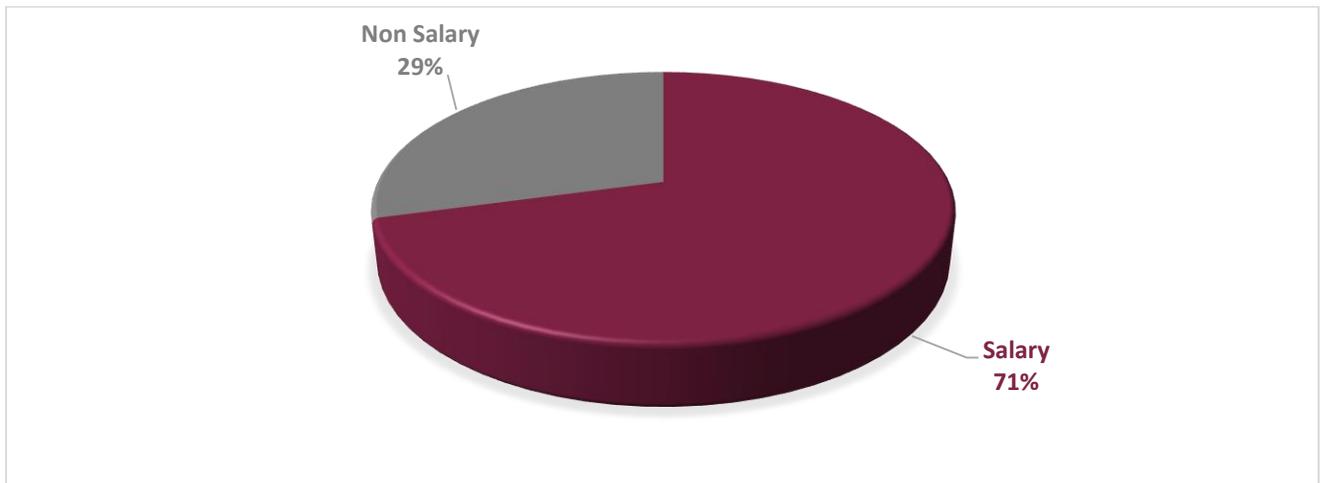
7000: Acquisition and Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

Info Tech by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
1450	Administrative Technology-District Wide	738,518	822,601	751,870	6.38	773,846	21,976	6.38	-	2.92%
3600	School Security	-	21,185	-	-	-	-	-	-	-
4230	Maintenance/Equipment & Vehicles	1,300	150.00	1,300	-	1,300	-	-	-	-
4400	Networking / Telecommunications	91,198	67,406	91,198	-	91,198	-	-	-	-
7600	Motor Vehicles	-	12,318	-	-	-	-	-	-	-
Totals:		831,016	923,661	844,368	6.38	866,344	21,976	6.38	-	2.60%

Program Area 4630: Info Tech Services

Info Tech Salary vs. Non Salary



Program Area 4640: Maintenance/Buildings & Grounds

Maintenance/Buildings & Grounds by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
4000	Maintenance	547,805	589,243	679,408	3.02	646,478	-32,930	2.92	-0.10	-4.85%
7000	Fixed Assets	8,200	-	8,200	-	-	-8,200	-	-	-100.00%
Totals:		556,005	589,243	687,608	3.02	646,478	-41,130	2.92	-0.10	-5.98%

4000: Custodians, Heating, Utility Services, Maintenance of Grounds/Buildings/Equipment, Security, Networking and Telecommunications

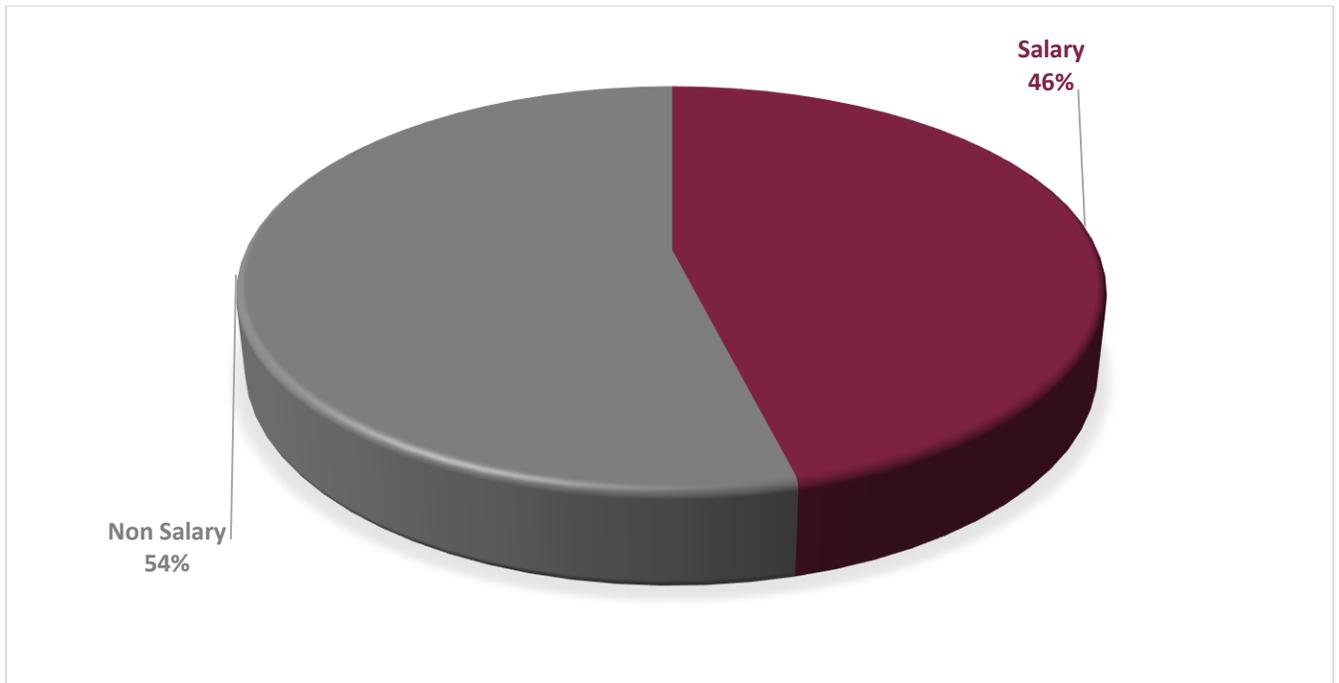
7000: Acquisition and Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

Maintenance/Buildings & Grounds by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
4210	Operations/Grounds Total	353,895	306,049	466,548	3.02	458,618	-7,930	2.92	-0.10	-1.70%
4220	Operations/Buildings Total	193,910	283,193	212,860	-	187,860	-25,000	-	-	-11.74%
7400	Assets/Replacement Equipment Total	8,200	-	8,200	-	-	-8,200	-	-	-100.00%
Totals:		556,005	589,243	687,608	3.02	646,478	-41,130	2.92	-0.10	-5.98%

Program Area 4640: Maintenance/Buildings & Grounds

Maintenance/Buildings & Grounds Salary vs. Non Salary



Program Area 4650: Maintenance/Equipment & Vehicles

Maintenance/Equipment & Vehicles by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
4000	Maintenance	5,500	-	5,852	-	6,552	700	-	-	11.96%
7000	Fixed Assets	13,200	14,126	-	-	-	-	-	-	-
Totals:		18,700	14,126	5,852	-	6,552	700	-	-	11.96%

4000: Custodians, Heating, Utility Services, Maintenance of Grounds/Buildings/Equipment, Security, Networking and Telecommunications

7000: Acquisition and Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

Maintenance/Equipment & Vehicles by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
4230	Maintenance of Equipment	5,500	-	5,852	-	6,552	700	-	-	11.96%
7600	Motor Vehicles	13,200	14,126	-	-	-	-	-	-	-
Totals:		18,700	14,126	5,852	-	6,552	700	-	-	11.96%

Program Area 4660: Transportation

Transportation by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
3000	Other School Services	744,787	711,222	765,931	15.25	797,135	31,204	15.25	-	4.07%
7000	Fixed Assets	314,360	679,460	379,213	-	432,524	53,311	-	-	14.06%
Totals:		1,059,147	1,390,682	1,145,144	15.25	1,229,659	84,515	15.25	-	7.38%

3000: Attendance and Parent Liaison Services, Health Services, Transportation, Athletics, Other Student Activities

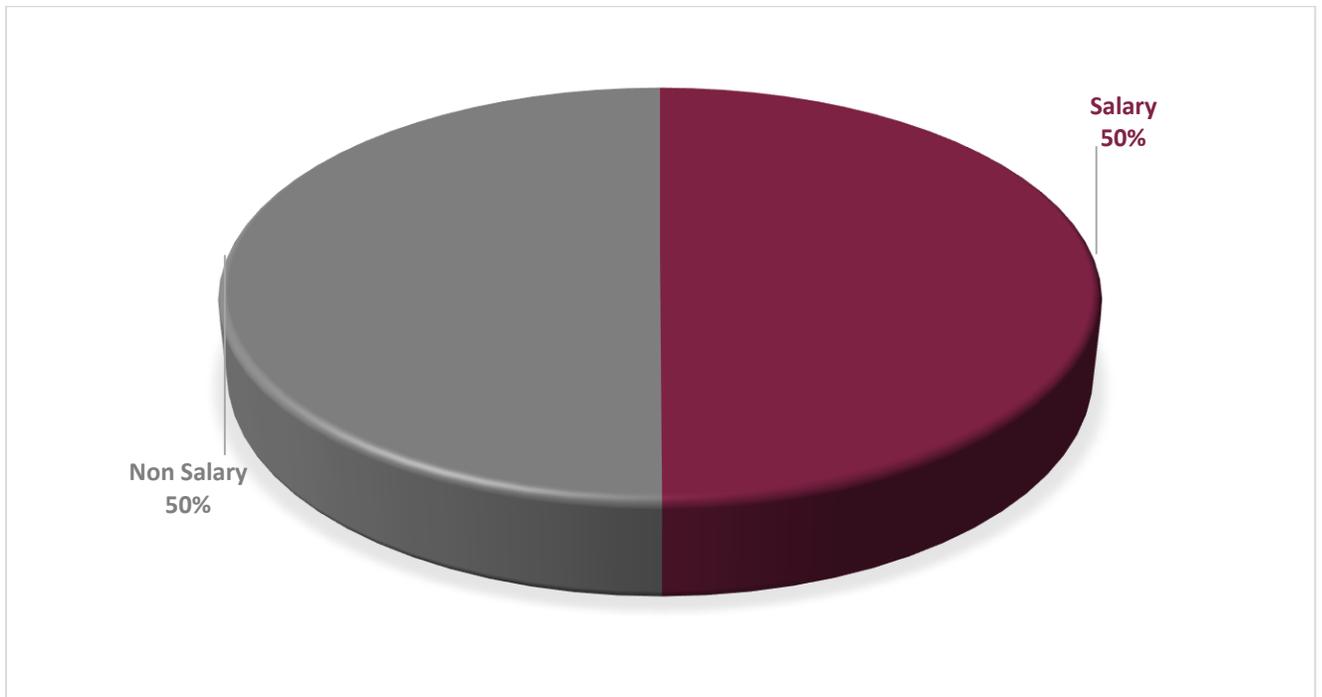
7000: Acquisition and Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

Transportation by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
3300	Transportation Services	744,787	711,222	765,931	15.25	797,135	31,204	15.25	-	4.07%
7600	Motor Vehicles	314,360	679,460	379,213	-	432,524	53,311	-	-	14.06%
Totals:		1,059,147	1,390,682	1,145,144	15.25	1,229,659	84,515	15.25	-	7.38%

Program Area 4660: Transportation

Transportation Salary vs. Non Salary



Program Area 4670: Special Ed Transportation

Special Ed Transportation by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
3000	Other School Services	631,908	672,474	671,549	-	433,730	-237,819	-	-	-35.41%
Totals:		631,908	672,474	671,549	-	433,730	-237,819	-	-	-35.41%

3000: Attendance and Parent Liaison Services, Health Services, Transportation, Athletics, Other Student Activities

Special Ed Transportation by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
3300	Pupil Transportation	631,908	672,474	671,549	-	433,730	-237,819	-	-	-35.41%
Totals:		631,908	672,474	671,549	-	433,730	-237,819	-	-	-35.41%

Program Area 4680: Utilities Heating

Utilities Heating by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
4000	Maintenance	115,349	113,502	124,804	-	132,840	8,036	-	-	6.44%
Totals:		115,349	113,502	124,804	-	132,840	8,036	-	-	6.44%

4000: Custodians, Heating, Utility Services, Maintenance of Grounds/Buildings/Equipment, Security, Networking and Telecommunications

Utilities Heating by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
4120	Heating Of Buildings	115,349	113,502	124,804	-	132,840	8,036	-	-	6.44%
Totals:		115,349	113,502	124,804	-	132,840	8,036	-	-	6.44%

Program Area 4690: Utilities Other

Utilities Other by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
3000	Other School Services	6,000	5,868	6,758	-	7,096	338	-	-	5.00%
4000	Maintenance	428,308	419,489	430,100	-	446,311	16,211	-	-	3.77%
Totals:		434,308	425,357	436,858	-	453,407	16,549	-	-	3.79%

3000: Attendance and Parent Liaison Services, Health Services, Transportation, Athletics, Other Student Activities

4000: Custodians, Heating, Utility Services, Maintenance of Grounds/Buildings/Equipment, Security, Networking and Telecommunications

Utilities Other by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
3300	Pupil Transportation	6,000	5,868	6,758	-	7,096	338	-	-	5.00%
4130	Utilities/Other	428,308	419,489	430,100	-	446,311	16,211	-	-	3.77%
Totals:		434,308	425,357	436,858	-	453,407	16,549	-	-	3.79%

Program Area 5800: Debt Service

Debt Service by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
8000	Debt Retirement & Service	4,351,703	447,228	4,191,912	-	4,107,192	-84,720	-	-	-2.02%
Totals:		4,351,703	447,228	4,191,912	-	4,107,192	-84,720	-	-	-2.02%

8000: Debt Service

Debt Service by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
8200	Debt Retirement/School Construction	4,351,703	447,228	4,191,912	-	4,107,192	-84,720	-	-	-2.02%
Totals:		4,351,703	447,228	4,191,912	-	4,107,192	-84,720	-	-	-2.02%

Program Area 5810: Insurance

Debt Service by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
5000	Fixed Charges	2,972,584	2,638,205	2,854,767	-	2,924,520	69,753	-	-	2.44%
Totals:		2,972,584	2,638,205	2,854,767	-	2,924,520	69,753	-	-	2.44%

5000: Retirement, Insurance, Rental Lease of Equipment, Rans, Bans, Crossing Guards

Debt Service by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
5200	Insurance For Active Employees	2,921,834	2,585,210	2,803,372	-	2,868,798	65,426	-	-	2.33%
5260	Non-Employee Insurance	50,750	52,995	51,395	-	55,722	4,327	-	-	8.42%
Totals:		2,972,584	2,638,205	2,854,767	-	2,924,520	69,753	-	-	2.44%

Program Area 5820: Retirement

Retirement by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
5000	Fixed Charges	705,905	774,303	797,700	-	760,776	-36,924	-	-	-4.63%
Totals:		705,905	774,303	797,700	-	760,776	-36,924	-	-	-4.63%

5000: Retirement, Insurance, Rental Lease of Equipment, Rans, Bans, Crossing Guards

Retirement by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
5100	Retirement Benefits	705,905	774,303	797,700	-	760,776	-36,924	-	-	-4.63%
Totals:		705,905	774,303	797,700	-	760,776	-36,924	-	-	-4.63%

Program Area 5830: Assessments

Assessments by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
9000	Programs With Other Districts	115,019	30,915	33,454	-	51,270	17,816	-	-	53.26%
Totals:		115,019	30,915	33,454	-	51,270	17,816	-	-	53.26%

9000: School Choice Tuition, Charter Schools, Special Ed Tuitions

Assessments by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
9110	Tuition For School Choice	73,019	14,142	13,442	-	12,000	-1,442	-	-	-10.73%
9120	Tuition To Commonwealth Charter Schools	42,000	16,773	20,012	-	39,270	19,258	-	-	96.23%
Totals:		115,019	30,915	33,454	-	51,270	17,816	-	-	53.26%

Program Area 5840: Other Fixed Costs

Other Fixed Costs by DESE 1000 Function

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
5000	Fixed Costs	62,085	46,042	60,085	-	61,185	1,100	-	-	1.83%
Totals:		62,085	46,042	60,085	-	61,185	1,100	-	-	1.83%

5000: Retirement, Insurance, Rental Lease of Equipment, Rans, Bans, Crossing Guards

Other Fixed Costs by DESE 100 Function Chart

Function	Function Description	FY21 Budget	FY21 Actual	FY22 Budget	FY22 FTE's	FY23 Budget	FY23/22 Budget Diff	FY23 FTE's	FY23/22 FTE Diff	FY23/22 % Diff
5500	Other Fixed Costs	62,085	46,042	60,085	-	61,185	1,100	-	-	1.83%
Totals:		62,085	46,042	60,085	-	61,185	1,100	-	-	1.83%



Raleigh Fisher ('22) Advanced Filmmaking Class

Appendix

Appendix A: DESE Chart of Accounts

Appendix B: OPEB Report

Appendix C: NESDEC Enrollment Report

Appendix D: Special Revenue Charts

Appendix E: CCRSD School Committee Approved Line Item Budget

Appendix F: Glossary

Appendix A: DESE Chart of Accounts

Chart of Accounts - Criteria for Financial Reporting

This section describes the general requirements for reporting revenue and expenditure data from school committee appropriation, municipal spending in support of schools, revolving and special funds and state and federal grants and contracts. Each school district shall report the following revenues and expenditures as required in the annual End-of-Year Financial Report in accordance with M.G.L. c.72, s.3.

Last updated as of July 2020

Revenue Classification

General fund receipts:

- Regional school district assessments received from member cities and towns and excess and deficiency funds applied to a given year's budget;
- Tuition receipts, transportation fees, earnings on investments, rental fees, medical care and assistance, e-rate receipts, and other general fund revenue;
- • The cash value of all non-revenue receipts.

State aid receipts:

- Chapter 70 (school aid), Chapter 70B (construction aid through MSBA)
- Pupil transportation, charter reimbursement and facilities aid, circuit breaker and foundation reserve
- State and federal grant receipts:
 - o State grants or contracts received from the Department or any other state agency.
 - o Federal grants or contracts received from the Department, from other state agencies or from any other federal government source

Revolving and special fund receipts:

- School lunch receipts, including state and federal reimbursements
- Athletic and other student body receipts for admission for school events
- Tuition receipts for school choice or other receipts for adult education, community school programs, out of district tuitions or summer school.
- Other local receipts as permitted by law, such as culinary arts programs, insurance reimbursements, lost school books or costs of industrial arts supplies, self-supporting recreation and park services or rental of school facilities.
- Private receipts shall include all non-governmental grants or gifts.

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".

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. <i>This should correspond to EPIMS job code 1200.</i>	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. <i>This should correspond to EPIMS job code 1201.</i> <i>Do not record Assistant Superintendent for Business and Finance in this function. Reserve for Business and Finance Office (1410).</i>	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. <i>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."</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
1410	Business and Finance	Record expenditures for Business and Finance including salaries and expenses. <i>This should correspond to EPIMS job code 1202.</i> For City/Town record expenditures as defined in 603 CMR 10.04(1)(a) for Business and Finance Services allocated according to the method agreed upon by the municipality and school committee. The method used to record these costs must be used consistently each year and may only be changed upon the approval of the Commissioner of Elementary and Secondary Education. Only those expenditures that support the school committee as an office (e.g. salaries, travel expenses, legal expenses and office expenses).	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

1420	Human Resources and Benefits	Record expenditures for Human Resources and Employee Benefits Administration. <i>This should correspond to EPIMS job code 1208.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
1430	Legal Service for School Committee	Record expenditures for legal services for the School Committee (e.g. costs of School Committee representation for collective bargaining and other litigation).	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
1435	Legal Settlements	Record expenditures for legal settlements (e.g. costs representing settlements of litigation actions, including opposition legal fees, if part of a settlement).	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
1450	Administrative Technology— District wide	Report all technology costs related to running the district, including computers, printers, copiers, and software (data systems, MIS). <i>Report software systems related to curriculum, lesson planning and assessment in the 2000 series. Report all others here (e.g., systems related to grades, parent notification, attendance, and finance and operations).</i>	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
<p>Instruction</p> <p>Instructional activities involving the teaching of students, supervising of staff, developing and utilizing curriculum materials and related services.</p> <p>Instructional services directly attributable to schools must be reported on a school basis, while district-wide services, such as supervisory, may be reported on a district-wide basis.</p>			
<p>Instructional Leadership</p> <p>Managers responsible for delivery of student instructional programs at the school and district level.</p>			
2110	Curriculum Directors (Supervisory)	Record expenditures for Curriculum Directors (2110) and Department Heads by program (e.g. Regular Day) and object (e.g. Professional Salaries). Include salaries and expenses of managers responsible for delivery of student instructional programs at all levels (district and school), and serve in a supervisory capacity. <i>This should correspond to EPIMS job code 1211.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

2120	Department Heads (Non-Supervisory)	Record expenditures for Curriculum Directors (2110) and Department Heads by program (e.g. Regular Day) and object (e.g. Professional Salaries). Include salaries and expenses of managers responsible for delivery of student instructional programs at all levels (district and school), and do not serve in a supervisory capacity. <i>This should correspond to EPIMS job codes 1212 through 1223, 1312 and 1320.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
2130	Instructional Technology Leadership and Training	Report staff costs for technology leadership and training to integrate technology devices and applications into the curriculum. Includes the cost of the director of technology and instructional technology integration specialists. <i>This function should correspond to EPIMS job code 1224.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
2210	School Leadership	Record expenditures, salaries, and expenses for School Leadership (2210) personnel including principal and school office staff. <i>This should correspond to EPIMS job codes 1305 and 1310.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
2250	Administrative Technology and Support—Schools	All administrative technology costs related to running the district's schools (e.g. principal's office), including computers, printers, copiers, and software. Includes replacement supplies (e.g. projector bulbs, power cords, toner, etc.). Expenditures for items over \$5,000 per unit must be reported as a capital (7000) expense. <i>This should correspond to EPIMS job codes 1224 and 6140.</i>	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
Teachers			
2305	Teachers, Classroom	Record expenditures for salaries of certified teachers, including all in-service days. Include all stipends paid to teachers that relate to providing instruction. <i>Stipends related to</i>	Professional Salaries (01)
		<i>non-teaching functions (e.g. athletics coaches, club advisors should not be included here. This should correspond with EPIMS job codes 2305-2307, 2310, and 2325.</i>	
Other Teaching Services			
2320	Medical/Therapeutic Services	Record expenditures for Medical/Therapeutic Services (2320) provided by licensed practitioners, including BCBA, OT, PT, Speech and Vision. <i>Record amounts paid to an Educational Collaborative for therapeutic services provided to district students that ARE NOT enrolled in Collaborative programs. These costs should not be reported as tuition. This should correspond with EPIMS job codes 3326, 3327, 3411, 3421, 3431, 3441, 3451, and 3461.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

2324	Substitutes, Long-Term	Record expenditures for long-term substitutes who cover extended absences or vacant positions. Include permanent substitutes if they are certified <u>for a minimum of 30 days</u> . Include permanent substitutes if they are certified. <i>This should correspond to EPIMS job code 2325.</i>	Professional Salaries (01) Other Salaries (03) Contracted Services (04)
2325	Substitute Teachers, Short-Term	Record expenditures for short-term substitutes who cover short-term absences related to any reason, including allowing teachers to participate in professional development activities.	Other Salaries (03) Contracted Services (04)
2330	Paraprofessionals	Record expenditures for non-clerical paraprofessional and Instructional assistants (2330) hired to assist teachers/specialists in the preparation of instructional materials or classroom instruction (includes American Sign Language Specialists). <i>This should correspond to EPIMS job codes 3323, 3324, and 4100.</i>	Other Salaries (03) Contracted Services (04)
2340	Librarians/Media Center Directors	Record expenditures for salary of Librarians and Media Center Directors (2340). <i>This should correspond to EPIMS job codes 1220 and 3330.</i> For the City/Town, record expenditures for library services where there is an agreement between the school committee and the municipality for specific services to be provided to students. This must be entered into Schedule 3.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03)
2345	Distance Learning and Online Coursework	Costs related to enrolling students in technology-based distance education coursework.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
Professional Development			
2351	Professional Development Leadership	Record expenditures for the salary and expenses of a Director of Professional Development (2351). <i>This should correspond to EPIMS job code 1225. If the district pro-rates an employee's time across more than one job in EPIMS, their salary reported in the EOYR should be likewise pro-rated.</i>	Professional Salaries (01) Clerical Salaries (02) Supplies and Materials (05) Other Expenses (06)
2352	Instructional Coaches	Report expenditures for the salary and expenses of staff whose primary function is to provide instructional coaching to teachers. <i>This should correspond to EPIMS job code 2330.</i>	Professional Salaries (01) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
2354	Stipends for teachers providing instructional coaching	Report expenditures for stipends paid to teachers who act as instructional coaches, master teachers, mentor teachers, or who otherwise deliver in-district professional development, in addition to their primary instructional responsibilities.	Professional Salaries (01)
2356	Costs for instructional staff to attend professional development	Report expenditures for teachers and instructional support staff (e.g. paraprofessionals) to participate in professional development, both inside and outside the district, including stipends, reimbursements to take courses, registration fees, membership fees, and cost of publications.	Professional Salaries (01) Other Salaries (03) Supplies and Materials (05) Other Expenses (06)

2358	Outside professional development providers for instructional staff	Report expenditures for vendors who provide professional development to instructional staff. PD provided to non-instructional staff should be reported as "contracted services" in the function where that staff's salary is reported.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
Instructional Materials, Equipment and Technology			
2410	Textbooks	Include consumable workbooks, physical materials, and accessories, such as visual media and software provided as an integrated package as well as printed manuals used to support direct instructional activities.	Supplies and Materials (05)
2415	Other Instructional Materials (Libraries)	Record expenditures for Other Instruction Materials (2415) including books and other materials excluding textbooks, for use in school libraries or classroom libraries. INCLUDE CITY OR TOWN COST WHERE THERE IS AN AGREEMENT TO PROVIDE SERVICES ON LINE 3514.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
2420	Instructional Equipment	Record expenditures for Instructional Equipment (2420) including vocational equipment and science lab equipment irrespective of unit cost.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
2430	General Classroom Supplies	Record expenditures for general supplies (2430) including paper, pens, crayons, chalk, paint, toner, calculators, etc.	Supplies and Materials (05)
2440	Other Instructional Services	Record expenditures for Other Instructional Services (2440) including field trips. <i>This should correspond to EPIMS job code 3340.</i>	Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
2451	Instructional Hardware—Student and Staff Devices (Computers)	Costs for computers and devices (e.g. tablets, Chromebooks, etc.) used by students and instructional staff. Can include 1-to-1 devices and computer labs.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
2453	Instructional Hardware—All Other	Costs for all other instructional hardware (e.g. peripherals, projection technology, etc.) used in the classroom, computer labs, or library/media center. Include lease/purchase of printers and networked copiers used to create instructional materials, including copier and copier leases of less than \$5,000.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
2455	Instructional Software and Other Instructional Materials	Costs for licenses, learning management systems, subscriptions, e-books, physical software copies, etc. Any purchase that includes physical textbooks/media should be reported in 2410 Textbooks. This function includes only those textbook purchases that are entirely electronic.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

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Guidance, Counseling and Testing			
2710	Guidance and Adjustment Counselors	Record salaries and other related expenses of the Director of Guidance, Guidance Counselors, and School Adjustment Counselors (2710). <i>This should correspond to EPIMS job codes 1210, 3328, 3329, 3333, 3350, and 3351.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

2720	Testing and Assessment	Record expenditures for the salary, materials and expenses used for testing and assessing students (2720). <i>This should correspond to EPIMS job code 3325.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
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2800	Psychological Services	Record expenditures for the salaries and expenses for psychological evaluation, counseling, and other services provided by a licensed mental health professional. Includes school psychologists, social workers, psychometrists and assistants. <i>This should correspond to EPIMS job codes 3360, 3361, 3370 and 3371.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
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Pupil Services			
3100	Attendance and Parent Liaison Services	Record expenditures for Attendance & Parent Liaison Services (3100). Include the salary and expenses for truancy officers (investigatory services) and parent information centers (e.g. Professional Salaries 01). <i>This should correspond to EPIMS job code 3332.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
3200	Medical/Health Services	Record expenditures for Medical/Health Services (3200) including, but not limited to, school physicians, school nurses, and school medical supplies. <i>This should correspond to EPIMS job codes 1226, 5010, 5015, 5020, and 5021.</i> For the City/Town, Record expenditures for Health Services (3200) where there is an agreement between the school committee and the municipality for specific services to be provided to students.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

3300	Transportation Services	<p>Record by major program area and by object, expenditures for Pupil Transportation Services (3300) for pupils transported to and from school regardless of distance. Only record expenditures for Transportation Services to and from school once daily. Expenditures may include:</p> <ul style="list-style-type: none"> ● Salaries, student transportation supervisors, dispatchers, school bus drivers, and school bus maintenance personnel ● Salaries or the prorated share of salaries, clerical and support staff ● Fuel, lubrication, tires, and school bus maintenance ● Contracted services 	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
		<ul style="list-style-type: none"> ● Insurance premiums for student transportation services ● School bus monitors <p>In Regular Day (Col. 1), record expenditures for racial imbalance and day care transportation. Record expenditures for homeless transportation. In Special Education (Col. 2), record Special Education transportation expenditures to and from approved Chapter 766 private schools.</p> <p>DO NOT record expenditures for transporting nonpublic pupils in this section.</p> <p>DO NOT record expenditures for pupil transportation: field trips, athletic trips, shuttle trips between schools, etc. [603 CMR 10.08].</p> <p><i>Transportation costs by program must reconcile with costs and students reported on Schedule 7.</i></p>	
3400	Food Services	<p>Record expenditures for Food Services (3400), including</p> <ul style="list-style-type: none"> ● Salaries, school lunch supervisors, food preparers, kitchen personnel, and aides ● Food and supplies ● Salaries or the prorated share of salaries, clerical and support staff ● Contracted services ● Dues and subscriptions ● Travel expenses for staff <p>In Schedule 1, only record expenditures from appropriated funds.</p> <p>Reported the cost of writing off uncollected debt in Other Expenses (06).</p> <p>In Schedule 1.C.2., report expenditures from other sources (e.g. over the counter receipts, federal or state reimbursements, or other revolving fund expenditures, etc.).</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
3510	Athletics	<p>Record only the expenditures from appropriated funds used to support Athletics (3510), including:</p> <ul style="list-style-type: none"> ● Salaries, coaches, trainers, and assistants in intramural and interscholastic sports ● Contracted services ● Transportation services for students to and from athletic events ● Athletic rental services ● Uniforms ● Athletic supplies and materials ● Dues and subscriptions ● Travel expenses for staff <p>In Schedule 1.C.2., report expenditures of revenues from other sources (e.g. over the counter receipts, gate receipts, etc.).</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

3520	Other Student Activities	<p>Record only the expenditures from appropriated funds used to support Other Student Activities (3520), including:</p> <ul style="list-style-type: none"> ● Salaries, musical directors, drama coaches, and other extracurricular personnel ● Salaries or the prorated share of salaries, clerical and support staff ● Printing ● Dues and subscriptions ● Supplies and materials ● Transportation services for students to and from activities ● Travel expenses for staff <p>In Schedule 1.C.2., report expenditures of revenues from other sources (e.g. ticket sales, over the counter receipts, etc.) that are deposited in the Student Activity Agency account.</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
3600	School Security	<p>Record expenditures for School Security (3600) including salaries and expenses for school police, hall monitors, and security personnel. <i>This should correspond to EPIMS job code 3331.</i></p> <p>For the City/Town, record expenditures for School Security Services where there is an agreement between the school committee and the municipality for specific services to be provided.</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
<p>Operations and Maintenance</p> <p>Housekeeping activities relating to the physical plant and maintenance activities for grounds, buildings and equipment. Expenditures classified as a 4000 expenditure <i>must not exceed</i> the per project dollar limit for extraordinary maintenance or for non-instructional equipment.</p>			
4110	Custodial Services	Record expenditures for Custodial Services (4110) including salaries and expenses of custodians, janitors, and truck drivers.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
4120	Heating of Buildings	Record expenditures for Heating of Buildings (4120) including the cost of coal, fuel oil, gas, steam, and wood as well as the cost of contracted services.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
4130	Utility Services	Record expenditures for Utility Services (4130) including the cost of water, trash disposal, sewage, hazardous waste disposal, electricity, telephone service, and non-heating fuels.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

4210	Maintenance of Grounds	Record expenditures for Maintenance of Grounds (4210) including the cost of salaries and expenses of groundskeepers, equipment operators, and aides.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
4220	Maintenance of Buildings	Record expenditures for Maintenance of Buildings (4220) including the salaries and expenses of building maintenance personnel, engineers, licensed tradespeople, painters, etc.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
4225	Building Security System	Record expenditures for Building Security Systems (4225). Expenditures for this purpose may not exceed the per project dollar limit for extraordinary maintenance (\$150,000) or non-instruction equipment (\$5,000). If greater, the cost must be reported as a Capital Equipment (7000) expenditure.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
4230	Maintenance of Equipment	Record expenditures for Maintenance of Equipment (4230) including salaries of repair personnel, supplies, materials and tools, equipment parts, and replacement of equipment and furnishings.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
4300	Extraordinary Maintenance	Record expenditures for Extraordinary Maintenance (4300) defined in 603 CMR 10.02. Expenditures can include the principal portion of a loan or the cost of a lease/purchase agreement. Expenditures classified as a 4000 account expenditure must not exceed the per project dollar limit for extraordinary maintenance (\$150,000). DO NOT report employee salaries in this category.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
4400	Technology Infrastructure, Maintenance, and Support—Salaries	Report personnel costs related to maintaining and supporting district technology infrastructure, including ISP, WAN, LAN, PBX systems, servers, and related software. Include salaries for district staff who provide maintenance and user support (e.g. IT help desk) for the central office and schools. <i>This function should correspond to EPIMS job codes 1201, 1224, and 6140.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03)
4450	Technology Infrastructure,	Report contractual services, supplies and materials, and other costs related to maintaining and supporting district technology infrastructure, including ISP, WAN, LAN, PBX systems, servers, and related software.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

	Maintenance, and Support—All Other	Expenditures for this purpose must not exceed the per project dollar limit for extraordinary maintenance (\$150,000) or for non-instructional technology equipment (\$5,000). Costs exceeding these limits must be reported as a Capital Equipment (7000) expenditure.	
Benefits and Fixed Charges			
Retirement and insurance programs, rental of land and buildings, debt service for current loans, and other recurring items, which are not generally provided for under another function.			
5100	Employer Retirement Contributions	Record expenditures for Employee Retirement (5100), including contributions to employee retirement systems, social security contributions, contributions to pension plans and Medicaid contributions.	<i>No objects</i>
5150	Employee Separation Costs	Record expenditures for Employee Separation (5150), including costs attributed to an employee's termination/retirement. Includes vacation pay, sick leave buyback and other benefits payable upon termination/retirement.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04)
5200	Insurance for Active Employees	Record expenditures for Insurance for Active Employees, including employee unemployment, health, and life insurance premiums or payments, and workers' compensation for active employees.	<i>No objects</i>
5250	Insurance for Retired School Employees	Record expenditures for Insurance for Retired School Employees, including health insurance premiums for retired school employees.	<i>No objects</i>
5260	Other Non-Employee Insurance	Record expenditures for Other Non-Employee Insurance, including insurance premiums for property, fire, liability, fidelity bonds, and judgments against the school district resulting from self-insurance.	<i>No objects</i>
5300	Rental Lease of Equipment	Record expenditures for Rental Lease of Equipment (5300) [603 CMR 10.06], including annual operating lease/rental costs. Expenditures for this purpose may only exceed the per project dollar limit for extraordinary maintenance (\$100,000) or non-instructional equipment (\$5,000) for a three-year period. After the third rental year the cost must be reported as a 7000 (fixed asset) expenditure. Do not include lease/purchase agreements, except in circumstances allowed by school finance regulations. [Guidelines: See Appendix A].	<i>No objects</i>
5350	Rental Lease of Buildings	Record expenditures for Rental Lease of Buildings (5350) [603 CMR 10.06], including annual capital lease/rental costs. After the third rental year the cost must be reported as a 7000 (fixed asset) expenditure. Do not include lease/purchase agreements, except in circumstances allowed by school finance regulations. [Guidelines: See Appendix A].	<i>No objects</i>
5400	Short Term Interest RANs	Record expenditures for reduction or full payment of short term Revenue Anticipation Notes (RANs) (due in one year or less) for interest (5400) [603 CMR 10.06].	<i>No objects</i>

5450	Short Term Interest BANS	Expenditures by the school committee (<i>regional school districts only</i>):Record expenditures for reduction or full payment of short-term Bond Anticipation Notes (BANS) for interest (5450). Expenditures by the city/town: Record expenditures for Short Term Interest BANS (5450), annual interest charge on short-term borrowing for bond anticipation notes (BANS) for school purposes.	<i>No objects</i>
5500	Other Fixed Charges	Record expenditures for other Fixed Charges (5500), including the costs of public safety inspections, bank charges, and the costs of contracts for Medicaid billing.	<i>No objects</i>
5550	School Crossing Guards	Record expenditures for School Crossing Guards (5550).	<i>No objects</i>
5990	Indirect Cost Transfers	Record expenditures charged to grants for indirect cost transfers.	
<p>Community Services Services provided by the school district for the community as a whole, or some segment of the community.</p>			
6200	Civic Activities	Record by major program area expenditures for Civic Activities and Community Services (6200) including the costs of citizen meetings, parent-teacher-student association activities, school council meetings and activities, public forums and lectures, and advisory council meetings. Include expenditures for Adult Education programs in the undistributed column.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
6300	Recreation Services	Record expenditures for Recreation (6300) by object.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
6800	Health Services to Non-Public Schools	Record by major program area and by object, expenditures for Non-Public School Health (6800).	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

6900	Transportation to Non-Public Schools	<p>Record by major program area and object, expenditures for Transporting Non-public pupils to and from school regardless of distance (6900). Costs can include:</p> <ul style="list-style-type: none"> ● Salaries, student transportation supervisors, dispatchers, school bus drivers, school bus maintenance personnel ● Salaries or the prorated share of salaries, clerical and support staff ● Fuel, lubrication, tires and school bus repairs ● Contracted service ● Insurance premiums ● School bus monitors <p>Transportation costs must reconcile with costs and students reported on Schedule 7, lines 4220 and 4230.</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
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Acquisition, Improvement and Replacement of Fixed Assets

Acquisition of land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or acquisition of initial or additional *non instructional* equipment exceeding the \$5,000 unit cost and \$100,000 extraordinary maintenance cost as defined in 603 CMR 10.00. Costs corresponding to revenue received as a lump sum or progress payment revenue receipt from MSBA whether or not outstanding BANs exist. Costs directly related to a school construction project supported through local appropriation.

Expenditures should include the principal portion of a loan (including BANs), the cost of a lease/purchase agreement, costs directly related to a school construction project supported through local appropriation, and costs corresponding to revenue received/earned as a grant receipt from MSBA whether or not outstanding BANs exist.

Expenditures classified as a 7000 account expenditure must exceed the dollar limits for non-instructional equipment (\$5,000) unless part of a school construction project. See Guidance for Reporting Revenue and Expenditures for School Construction.

7100	Purchase of Land and Buildings (7100, 7200)	Record capital expenditures for Acquisition and Improvement of Sites (7100), including purchase of school building sites, improvement of school building sites, grading, landscaping, sewers, storm drains, retaining walls, and surfacing, capital leases costs, and the principal portion of a loan not reported in 8100.	<i>No objects</i>
7200	Purchase of Land and Buildings (7100, 7200)	Record capital expenditures for Acquisition and Improvement of Buildings (7200), including construction of buildings, acquisition of existing buildings, additions to existing buildings, acquisitions of portable school buildings/classrooms, rehabilitation of school buildings, lease/purchase of buildings, capital leases, and principal portion of a loan not reported in 8100.	<i>No objects</i>

7300	Equipment (7300, 7400)	Record capital expenditures for Acquisition and Improvement of Equipment (7300), including acquisition of new, non-instructional school equipment having a useful life of more than one year and an acquisition cost of more than \$5,000, acquisition of school furniture and fixtures (bulk purchases), acquisition of school machinery, lease/purchase of equipment, capital leases, and <i>No objects</i> principal portion of a loan not reported in 8100.	<i>No objects</i>
7350	Capital Technology	Record expenditures for Capital Technology (7350), including hardware or other technology purchases exceeding the \$5,000 unit cost, capital leases, lease/purchase of capital technology, and the principal portion of a loan not reported in 8100.	<i>No objects</i>
7400	Equipment (7300, 7400)	Record capital expenditures for Replacement of Equipment (7400), including capital leases, lease/purchase of equipment, replacement of non-instructional equipment having a useful life of more than one year and an acquisition cost of more than \$5,000, and the principal portion of a loan not reported in 8100.	<i>No objects</i>

7500	Motor Vehicles (7500, 7600)	Record capital expenditures for Acquisition of Motor Vehicles (7500), including the purchase of passenger vehicles for school administrative use, purchase of trucks for school maintenance use, purchase of school buses, lease/purchase of motor vehicles, trucks or buses, capital leases, and the principal portion of a loan not reported in 8100.	<i>No objects</i>
7600	Motor Vehicles (7500, 7600)	Record capital expenditures for Replacement of Motor Vehicles (7600), including	<i>No objects</i>
Debt Retirement and Service			
Retirement of debt and payment of interest and other debt costs. Principal and interest on <i>current</i> loans are not part of this function, but are reported in fixed charges (5400/5450).			
8100	Debt Retirement/School Construction	Only report in the school committee appropriation if you are reporting for a regional school district. Municipal districts report on city/town expenditures. Record annual expenditures relating to Long Term Debt Retirement/School Construction, Principal (8100), including the annual principal of loans used to finance the purchase or construction of schools. DO NOT include amounts bonded for extraordinary maintenance. DO NOT include bond anticipation notes (BANS). DO NOT include amounts paid to a member regional school district as part of a capital assessment. This information will be reported by the regional school district.	<i>No objects</i>
8200	Debt Service/School Construction	Only report in the school committee appropriation if you are reporting for a regional school district. Municipal districts report on city/town expenditures. Record annual expenditures relating to Long Term Debt Service/School Construction, Interest (8200), including the annual Interest on bonds and loans used to finance the purchase or construction of schools. DO NOT include amounts bonded for extraordinary maintenance. DO NOT include bond anticipation notes (BANS). DO NOT include amounts paid to a member regional school district as part of a capital assessment. This information will be reported by the regional school district.	<i>No objects</i>
8400	Debt Service/Educ and Other (8400, 8600)	Only report in the school committee appropriation if you are reporting for a regional school district. Municipal districts report on city/town expenditures. Record annual expenditures related to Long Term Debt Service/Educational Expenditures (8400), including annual Interest on bonds and loans used to finance the purchase of educational expenditures and for other equipment and maintenance costs, such as books, instructional equipment, and extraordinary maintenance. <i>Report the principal of these loans in the cost category of the purchase (e.g. fixed assets, instructional technology, etc.). Expenditures relating to principal for Extraordinary Maintenance should be reported as 4300. Expenditures relating to principal for other equipment and maintenance costs should be reported in the appropriate cost categories (e.g. fixed assets).</i>	<i>No objects</i>
8600	Debt Service/Educ and Other (8400, 8600)	Only report in the school committee appropriation if you are reporting for a regional school district. Municipal districts report on city/town expenditures. Record annual expenditures related to Long Term Debt Service/Other Equipment and Maintenance Costs (8600), including the annual Interest on bonds and loans used to finance the purchase of non-instructional equipment, and to pay for capital maintenance projects in excess of one hundred thousand dollars (\$100,000). <i>Principal costs should be reported in the appropriate 7000 series</i>	<i>No objects</i>

Programs with Other School Districts			
Transfers of payments to other school districts or to non-public schools for services provided to students residing in the sending city or town.			
9100	Tuition to Mass. Schools	Record, by major program area, tuition payments to other Massachusetts school districts (9100), including tuition or transfer payments to other public school districts in Massachusetts for resident students.	<i>No objects</i>
9110	Tuition for School Choice	School Choice Tuition (9110) is treated as an expenditure. School Committee - Regional School Districts Only	<i>No objects</i>
		<p>Tuition payments to choice or charter schools by a regional school district are calculated by DESE and sent to DOR, and deducted from its Chapter 70 payment. These amounts are populated on the EOYR.</p> <p>Note that both choice and charter tuition are current-year calculations which means that monthly charges through the first eleven months are estimates. In some cases, choice receiving districts have been paid more through May than their final annual amount turns out to be. In this case DOR will recoup the overpayment by adding it to the choice assessment in the June distribution. Accountants/auditors should do a ledger adjustment to reflect this adjustment.</p> <p>City/Town</p> <p>Tuition payments to choice or charter schools by a sending school district are deducted from its Chapter 70 payment.</p>	
9120	Tuition to Commonwealth Charter Schools	<p>Tuition to Commonwealth (9120) and Horace Mann Charter Schools (9125) are treated as expenditures.</p> <p>School Committee - Regional School Districts Only</p> <p>Tuition payments to choice or charter schools by a regional school district are calculated by DESE and sent to DOR, and deducted from its Chapter 70 payment. These amounts are populated on the EOYR.</p> <p>Note that both choice and charter tuition are current-year calculations which means that monthly charges through the first eleven months are estimates. In some cases, choice receiving districts have been paid more through May than their final annual amount turns out to be. In this case DOR will recoup the overpayment by adding it to the choice assessment in the June distribution. Accountants/auditors should do a ledger adjustment to reflect this adjustment.</p> <p>City/Town</p> <p>Tuition payments to choice or charter schools by a sending school district are deducted from its Chapter 70 payment.</p>	<i>No objects</i>
9125	Tuition to Horace Mann Charter Schools	<p>Tuition to Commonwealth (9120) and Horace Mann Charter Schools (9125) are treated as expenditures.</p> <p>School Committee - Regional School Districts Only</p> <p>Tuition payments to choice or charter schools by a regional school district are calculated by DESE and sent to DOR, and deducted from its Chapter 70 payment. These amounts are populated on the EOYR.</p> <p>Note that both choice and charter tuition are current-year calculations which means that monthly charges through the first eleven months are estimates. In some cases choice</p>	<i>No objects</i>

		<p>receiving districts have been paid more through May than their final annual amount turns out to be. In this case DOR will recoup the overpayment by adding it to the choice assessment in the June distribution. Accountants/auditors should do a ledger adjustment to reflect this adjustment.</p> <p>City/Town</p> <p>Tuition payments to choice or charter schools by a sending school district are deducted from its Chapter 70 payment.</p>	
9130	Charter Transportation Tuition	Charter Transportation Tuition is pre populated, but districts may overwrite the cells as better information becomes available.	<i>No objects</i>
9200	Tuition to Out-of-State Schools	Record, by major program area, Tuition to Out-of-State Schools (9200), tuition or transfer payments to school districts in other states for resident students.	<i>No objects</i>
9300	Tuition to Non-Public Schools	Record, by major program area, Tuition to Non-Public Schools (9300), tuition or transfer payments to non-public schools for resident students.	<i>No objects</i>
9400	Tuition to Collaboratives	Record, by major program, tuition payments to Collaboratives (9400) for tuition paid to Collaboratives for resident students. Report other Collaborative-provided services in the appropriate function.	<i>No objects</i>
9500	Regional School Assessment	Record payment for assessments to member regional school districts (9500) in accordance with regional school district agreements. Include both the academic and vocational assessments, as appropriate. Include the total assessment including operating, transportation, and capital costs. Members of Bristol and Norfolk County who are charged tuition increments above the county assessment should report the tuition payments on this line.	<i>No objects</i>

Object Code Expenditures

This section defines the category of goods or services purchased under the functional categories defined above.

01 Salaries Professional: The full-time, part-time and prorated portions of payments to personnel services of a professional nature rendered to an education plan. Categories included as professionals are Superintendents, Principals, Supervisors, Teachers, Librarians, Counselors, Psychologists and other professional educators.

02 Salaries Secretarial and Clerical: Payments for a grouping of assignments to perform the activities of preparing, transferring, transcribing, systematizing or preserving communications, records and transactions, regardless of the level of skills required.

03 Salaries Other: Payment for a grouping of assignments regardless of level of difficulty that relate to supportive services. Included as other salaries: Custodians, Aides, Substitutes, Paraprofessional, Food Service Personnel, School Bus Drivers, CrossWalk Guards and other classified salaries not identified as professional, secretarial and clerical.

04 Contract Services: Payments for services rendered by personnel who are not on the payroll and are not regular employees, including all related expenses covered by the contract.

05 Supplies and Materials: Materials and items of an expendable nature that are consumed, worn out or deteriorated in use, lose their identity through fabrication or incorporation into a different or more complex unit or substance. These items are defined as having a unit price of under \$5,000.

06 Other Expenditures: Expenditures not chargeable to another object code, such as dues, subscriptions and travel for staff. (food, coal, fuel oil, gas, steam, wood, fileservers)

09 Transfers: Payments to other local educational agencies (LEAs) and regional school districts for services rendered. This object code includes all of functional code 9000.

Appendix B: OPEB Report



GASB Statements No. 74 and 75
Report for Fiscal Year 2021

Concord-Carlisle
Regional School District



stoneconsulting, inc

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Cedgar@stoneconsult.com

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January 28, 2022

Mr. Jared Stanton
Assistant Superintendent of Finance and Operations
Concord-Carlisle Regional School District
120 Meriam Road, Ripley Building
Concord, MA 1742

Dear Mr. Stanton:

For the purpose of satisfying the requirements of the Government Accounting Standards Board (GASB) Statements No. 74 and No. 75, Stone Consulting, Inc. has prepared a set of illustrative tables and other Required Supplementary Information (RSI) based on the June 30, 2021 actuarial valuation of the Concord-Carlisle Regional School District Other Post-employment Benefits (OPEB) plan performed by Stone Consulting, Inc. The valuation and this report were prepared using generally accepted actuarial principles and practices and meet the parameters set by the Governmental Accounting Standards Board (GASB).

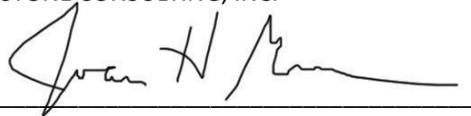
For GASB 74, the results are as of a valuation date of June 30, 2021, and an OPEB plan Fiscal Year-end of June 30, 2021. For GASB 75, the results are as of a valuation date of June 30, 2021, a measurement date of June 30, 2021, and a reporting date of June 30, 2021. To the best of our knowledge, this report is complete and accurate, and the assumptions used represent a reasonable estimate of anticipated experience of the system unless required by statute or by the GASB standard.

We are pleased to present these exhibits. If the Concord-Carlisle Regional School District or the Concord-Carlisle Regional School District OPEB Trust has any questions on the content of this report, we would be glad to respond. Please note that this report is meant to be used in its entirety. Use of excerpts of this report may result in a misleading or inaccurate understanding of the results.

Stone Consulting, Inc. is completely independent of the Concord-Carlisle Regional School District or the CCRSD OPEB Trust, including any of their officers and key personnel. Neither we or anyone else closely associated with us has any relationship with the Concord-Carlisle Regional School District or the CCRSD OPEB Trust which would impair our independence, other than this or related assignments, such as work for the Concord Retirement System or the Town of Concord OPEB Trust.

The undersigned are consultants for Stone Consulting, Inc. and members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

Respectfully submitted,
STONE CONSULTING, INC.



Joan H. Moreau, ASA
Member, American Academy of Actuaries



Kevin K. Gabriel, FSA
Member, American Academy of Actuaries

SECTION I – ACTUARIAL RESULTS

Summary of Results

The most recent actuarial OPEB valuation performed by Stone Consulting for the Concord-Carlisle Regional School District was on June 30, 2021. Participant census data as of June 30, 2021 was supplied by the Concord-Carlisle Regional School District and liabilities were first determined as of that date. Update procedures were used to roll the Total OPEB Liability from the valuation date to June 30, 2021, the OPEB plan’s Fiscal Year-end (GASB 74) and the measurement date (GASB 75).

The key results as of June 30, 2021 were:

Total OPEB Liability	\$ 17,109,236
Plan Fiduciary Net Position	<u>7,569,232</u>
Net OPEB Liability	\$ 9,540,004

- “Total OPEB Liability” is the total liability for all benefits accrued to the reporting date and is based on a projection of future liabilities based on Concord-Carlisle Regional School District’s actuarial assumptions.
- “Plan Fiduciary Net Position” is the fair value of assets (defined by GASB 72 and required by GASB 74/75) available and in the OPEB trust as of the end of the 2021 Fiscal Year, June 30, 2021.
- “Net OPEB Liability” is the difference between the above two figures and is the amount of the future liability not funded as of the measurement date.

These amounts are calculated by using what is referred to as the “Entry Age Normal” actuarial cost method, which is the method required by GASB. Note, also, that these figures are intended for financial reporting and are not intended to be used to determine funding of the OPEB plan.

Service Cost

Service Cost for Plan Year 2021	\$ 557,982
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Service Cost is the cost of benefits accruing in each year. This figure is based on an interest rate of 6.25% and the Entry Age Normal Cost Method. Because the Service Cost used for Plan Year 2021 is a beginning-of-year number, it is calculated using the discount rate, assumptions, and participant data used in the prior GASB 74/75 report. Changes due to assumptions and experience are then calculated at the end of the measurement period.

Discount Rate at June 30, 2021

Results at June 30, 2021 use a discount rate of 6.50%. The 6.50% is based on an assessment of the Concord-Carlisle Regional School District OPEB Trust’s investment strategy and should be thought of as a blend of the expected longterm rate of

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return on Trust assets and the municipal bond rate. The rate is determined based on a projection of future cash flows and assumes that the Concord-Carlisle Regional School District makes additional cash contributions according to the funding schedule on page 10. Should the future contribution amount schedule change or the target asset allocation change, the valuation discount rate would likely change.

Funding

Valuations performed for GASB74/75 purposes are not intended to be funding valuations. Rather, they are intended for use by accountants in developing financial statements. The rules set forth by GASB are designed to ensure that all entities report on a comparable basis. Development of a funding schedule requires additional assumptions and a separate actuarial valuation. The Concord-Carlisle Regional School District has asked Stone Consulting to develop a plan to fund its liability on an actuarial basis according to the following assumptions:

- The Entry Age Normal actuarial cost method used in determining the liability and Normal Cost •
Closed amortization of the unfunded liability over 26 years commencing in Fiscal Year 2009, increasing 3.00% annually.
- 6.50% discount rate (this rate does not need to tie into the GASB 74/75 cash flow analysis) •
Normal Cost increases of 3.50%

In general, the funding amount is an amount to cover the Normal Cost (the cost of benefits accruing in each year) for the year plus an amount to amortize the unfunded liability over a period of time using a particular pattern (level, increasing, etc.). Using the EAN Method and a 6.50% discount rate, the Actuarially Determined Contribution (ADC) for Fiscal Year 2023, including interest to the assumed payment date of 12/31/22, is \$1,235,990. The ADC is composed of two parts, a cash contribution of \$547,057 plus a Pay-as You-Go amount of \$688,933, which is contributed in the form of retiree premium payments and active Implicit Subsidy.

The ADC for Fiscal year 2022 is \$1,441,752 (\$745,401 cash contribution), including interest to the assumed payment date of 12/31/21. This was provided in the prior GASB 74/75 report and was based on a 6.75% discount rate.

Use of a different cost method, discount rate, or other assumptions would give a different number for the Normal Cost, the unfunded OPEB Liability, and amortization amount.

The funding schedule is shown on page 10 of this report.

GASB Statement No. 74 – Net OPEB Liability

The components of the Net OPEB Liability for the Concord-Carlisle Regional School District OPEB Trust as of an OPEB plan Fiscal Year-end of June 30, 2021 were as follows:

	FY 2021	FY 2020
Total OPEB Liability		

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Service Cost	\$ 557,982	\$ 478,637
Interest	1,129,959	1,135,226
Changes in Benefit Terms	82,727	0
Differences between expected and actual experience	(940,887)	0
Changes of assumptions	(945,589)	107,901
Benefit payments	(592,634)	(487,228)
Net change in Total OPEB liability	\$ (708,442)	\$ 1,234,535
Total OPEB Liability – beginning (6.25%)	17,817,678	16,583,142
Total OPEB Liability – ending (6.50%) (a)	\$ 17,109,236	\$ 17,817,678
Plan Fiduciary Net Position		
Contributions – employer*	\$ 1,142,634	\$ 1,050,672
Net Investment Income	1,736,595	168,955
Benefit payments	(592,634)	(487,228)
Administrative expenses	0	0
Net change in Plan Fiduciary Net Position	\$ 2,286,595	\$ 732,399
Plan Fiduciary Net Position – beginning	5,282,637	4,550,238
Plan Fiduciary Net Position – ending (b)	\$ 7,569,232	\$ 5,282,637
Net OPEB Liability – ending (a) – (b)	\$ 9,540,004	\$ 12,535,040
Plan Fiduciary Net Position as a percentage of Total OPEB Liability	44.2%	29.6%

*Employer contribution of \$592,634 of Pay-As-You-Go and a \$550,000 cash contribution for FY2021. A portion of the cash contribution, \$36,556, was contributed to the Trust prior to the beginning of the Plan Year and was considered a payable as of 6/30/20 in the prior GASB 74/75 report.

Note: Charts in this report may not total due to rounding.

Changes from Prior Report

Changes in assumptions

- Discount rate change from 6.25% to 6.50% \$(530,804)

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• Change in mortality assumption from the RP-2014 Mortality Tables adjusted to 2006, projected using scale MP-2016, to the Pub-2010 Headcount-weighted Mortality Tables, projected using scale MP-2020	\$294,347
• Change in medical participation assumption from 67.5% to 65%	\$(358,127)
• Change in family and spouse participation assumption for current actives	\$(412,265)
• Change in the future medical trend assumption	\$61,260
• Total	\$(945,589)

Differences between expected and actual experience of \$(940,887)

• Changes in claims and trends (lower-than-expected premium increases)	(6%)
• Other population changes	1%

Changes in Benefit Terms

82,727

- The Concord-Carlisle Regional School District offers various offsets to medical premiums and contributions to HSA balances. As of the June 30, 2021, valuation, these incentives are treated as a permanent benefit. See page 31 for more information.

Distribution of the Member Population

Concord-Carlisle Regional School District OPEB Trust – Membership as of June 30, 2021

	2021	2020
Retired, Disabled, Survivors and Beneficiaries receiving benefits	82	80
Inactive plan members entitled to but not yet receiving benefit payments	2	0
Active plan members	212	227
Total	296	307

These numbers are based on the data supplied by the Town of Concord as of June 30, 2021. Note that these membership numbers count a retiree and a spouse as only one member, even if they have separate policies.

Development of Exhibits

DISCOUNT RATE

✓ Concord-Carlisle Regional School District

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Total OPEB Liability as of the plan's Fiscal Year-end (June 30, 2021) is calculated using a discount rate assumption of 6.50%. To calculate this rate, Stone Consulting has conducted a cash flow study of the Trust assets and liabilities. Using a rate consistent with the Trust's investment strategy (6.50%), we determine the length of time for which the assets would support OPEB benefit payments for current and projected new employees. For the Concord-Carlisle Regional School District OPEB Trust, there is no depletion point. The present value of OPEB benefits is then calculated using a rate consistent with the Trust's investment strategy (6.50%) before the depletion point and a rate based on 20-year Municipal General Obligation bonds as shown in the Bond Buyer 20 Bond Index (2.16% as of June 30, 2021) after the depletion point. Finally, a single rate producing an equivalent present value of benefits is calculated. This is the 6.50% rate we have used for the Concord-Carlisle Regional School District (GASB 75) and the Concord-Carlisle Regional School District OPEB Trust (GASB 74). One of the objectives of the provisions introduced by GASB 74 and 75 is to examine how benefit payments and plan contributions and investment earnings interact on a cash flow basis. GASB 74 and 75 require that these amounts be calculated with the Fair Value of Assets and using the Entry Age Normal cost method.

Projected contributions for each year are the sum of cash payments and the pay-as-you-go funding of the retirees. Consistent with the requirements of GASB Statement No. 74 and 75, we have first assigned the contribution to the cost of projected new entrants prior to allocating the remainder to cover existing active and inactive employees.

As of June 30, 2021, the Concord-Carlisle Regional School District's Fiduciary Net Position was projected to be available to make all future benefit payments of current active and inactive employees per the methodology contained in GASB 75. Thus, the long-term expected rate of return on investments was applied for all benefit periods when calculating the Net OPEB Liability.

The long-term rate of return which was used to develop the discount rate of 6.50% includes the effect of inflation (not subtracted out as in the real rates of return). It is based on a combination of expected rates of return on the mix of current and expected investments over a long-term period. These expectations are based on current market conditions, historical experience and future expectations. It assumes a rebalancing of assets on an ongoing basis as well as a constant monitoring of asset allocation and manager performance.

GASB Statement No. 74, Paragraph 34(b)(3) requires that an annual money-weighted rate of return be developed using the market value of assets at the beginning of the Plan Year, along with monthly cash flows. This has been done for the 2021 Fiscal Year, and is shown below:

Fiscal Year	2021
Money-Weighted Rate of Return	31.72%

For detailed calculations of this amount, see the schedule on page 10.

Discount Sensitivity

The following presents Concord-Carlisle Regional School District OPEB Trust's Net OPEB Liability calculated at the valuation discount rate of 6.50%, as well as at discount rates one percent higher (7.50%) and one percent lower (5.50%).

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GASB Statements No. 74 and No. 75

OPEB Plan Fiscal Year-End	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
06/30/2021	\$ 11,883,788	\$ 9,540,004	\$ 7,616,006

Sensitivity of Current Valuation to Funding Level

To give Concord-Carlisle Regional School District and the OPEB Trust some idea of the sensitivity of the discount rate employed in the GASB valuation to the assumed funding level, Stone Consulting has performed depletion analysis under the scenario where CCRSD ceases making contributions to the OPEB trust. In this case, the new discount rate would be 124 basis points lower, or 5.26%. We have not calculated liabilities at the 5.26% rate; however, as required by GASB 74 and shown on page 6 of this report, a 5.50% discount rate increases the Net OPEB Liability from \$9,540,004 to \$11,883,788.

These sensitivity calculations assume the same assumptions and methods as used in the original valuation with only a change in the amount the Concord-Carlisle Regional School District plans to contribute. The calculations also assume no change in the Concord-Carlisle Regional School District investment strategy. A change in such strategy would also impact the discount rate determined.

Trend Sensitivity

For postretirement medical plans in particular, the calculated actuarial values are highly sensitive to the assumed rate of health care cost trend. This is due to the compounding effect of the annual trend rates assumed for medical costs, as opposed to pension valuations where benefit levels typically remain fixed.

The following table illustrates the effect on our valuation results of a 1% increase or decrease in the assumed rates of health care cost trend in each year.

OPEB Plan Fiscal Year-End	1% Decrease	Base Trend *	1% Increase
06/30/2021	\$ 7,400,525	\$ 9,540,004	\$ 12,203,533

* Base trend rates are found in Actuarial Assumptions and Methods, page 29.

Long-Term Expected Real Rate of Return

The long-term expected real rate of return reflects the expected rate of return on plan assets adjusted for the expected rate of inflation. Note that the discount rate includes the effect of inflation. The long-term real rate of return removes the effect of inflation on the return amounts. It is a long-term assumption and is meant to reflect a best estimate of future experience, based on the expected asset allocation. The allocation percentages are based on information provided by the Concord-Carlisle Regional School District and the Plan’s asset consultant, MissionSquare Retirement. The target allocation is based on a balance of 11% of assets in the Moderate Fund and 89% in the Aggressive Fund. Real rates of return are obtained from the Horizon Actuarial Services Survey of Capital Market Assumptions, 2021 Edition, adjusted for the Survey’s average inflation rate assumption of 2.23%.

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Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Geometric)
Domestic Stock	60.7%	4.36%
Foreign Stock	18.7%	5.02%
Domestic Bond	14.3%	1.27%
Foreign Bond	1.4%	0.02%
Preferred	0.0%	4.32%
Convertible	0.2%	2.69%
Cash	3.4%	0.00%
Other	1.2%	3.03%

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 GASB Statements No. 74 and No. 75

Schedule of Changes in OPEB Trust Net OPEB Liability and Related Ratios – GASB 74

(Amounts in Thousands)

Plan Year-End of June 30,	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
TOTAL OPEB LIABILITY										
Service cost	558	479	526	516	496					
Interest	1,130	1,135	1,233	1,104	1,043					
Change of benefit terms	83	0	0	0	0					
Differences between expected and actual experience	(941)	0	(2,544)	244	0					
Change of assumptions	(946)	108	0	753	0					
Benefit payments	(593)	(487)	(734)	(701)	(616)					
Net change in Total OPEB Liability	(708)	1,235	(1,519)	1,916	924					
Total OPEB Liability - beginning	17,818	16,583	18,102	16,186	15,262					
Total OPEB Liability - ending	17,109	17,818	16,583	18,102	16,186					
PLAN FIDUCIARY NET POSITION										
Contributions - employer	1,143	1,051	1,334	1,437	1,321					
Contributions - employee	0	0	0	0	0					
Net Investment Income	1,737	169	216	242	293					
Benefit payments	(593)	(487)	(734)	(701)	(616)					
Administrative expense	0	0	0	0	0					
Other	0	0	0	0	0					
Net change in Plan Fiduciary Net Position	2,287	732	816	977	998					
Plan Fiduciary Net Position - beginning	5,283	4,550	3,734	2,757	1,759					
Plan Fiduciary Net Position - end	7,569	5,283	4,550	3,734	2,757					
Concord-Carlisle Regional School District Net OPEB Liability –ending	9,540	12,535	12,033	14,367	13,429					
Plan Fiduciary Net Position as a percentage of the Total OPEB Liability	44.2%	29.6%	27.4%	20.6%	17.0%					
Money-Weighted Rate of Return	31.72%	3.31%	5.04%	7.05%	12.36%					

Schedule of Plan Contributions - GASB 74

Plan Year-End of June 30,	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Actuarially Determined Contribution	\$1,395	\$1,349	\$1,446	\$1,410	\$1,436					
Contributions in relation to the Actuarially Determined Contribution	<u>(1,143)</u>	<u>(1,051)</u>	<u>(1,334)</u>	<u>(1,437)</u>	<u>(1,321)</u>					
Contribution deficiency / (excess)	\$252	\$298	\$112	(\$27)	\$115					

The Concord-Carlisle Regional School District's plan to fund OPEB is to contribute the Actuarially Required Contribution (ADC) according to the schedule on the following page. Note for Plan Year 2022, the ADC was provided in the prior valuation report. Timing differences between the availability of actuarial results and the contribution decision result in funding OPEB according to the estimated Actuarially Determined Contribution based on the prior valuation and assets.

Funding Schedule

Concord-Carlisle Regional School District OPEB Trust

EAN Funding Schedule; 18 Years from 07/01/2021 (FY 2022) at 6.50%

Fiscal Year	Normal Cost + Expenses ¹	Amortization ²	Actuarially Determined Contribution (ADC)	Projected Annual Benefit Cost ³	Cash Contribution (ADC - Benefit Cost)	Year-End UAAL
2023	\$498,703	\$737,287	\$1,235,990	\$688,933	\$547,057	\$9,272,914
2024	\$516,157	\$759,405	\$1,275,563	\$812,353	\$463,210	\$9,091,956
2025	\$534,223	\$782,187	\$1,316,410	\$843,603	\$472,807	\$8,875,724
2026	\$552,921	\$805,653	\$1,358,574	\$946,199	\$412,375	\$8,621,222
2027	\$572,273	\$829,823	\$1,402,096	\$1,036,731	\$365,365	\$8,325,234
2028	\$592,303	\$854,717	\$1,447,020	\$1,055,954	\$391,066	\$7,984,316
2029	\$613,033	\$880,359	\$1,493,392	\$1,139,822	\$353,570	\$7,594,776
2030	\$634,489	\$906,770	\$1,541,259	\$1,197,120	\$344,139	\$7,152,661
2031	\$656,696	\$933,973	\$1,590,669	\$1,288,569	\$302,100	\$6,653,735
2032	\$679,681	\$961,992	\$1,641,673	\$1,383,827	\$257,846	\$6,093,463
2033	\$703,470	\$990,852	\$1,694,321	\$1,481,956	\$212,365	\$5,466,991
2034	\$728,091	\$1,020,577	\$1,748,668	\$1,548,761	\$199,907	\$4,769,121
2035	\$753,574	\$1,051,195	\$1,804,769	\$1,647,282	\$157,487	\$3,994,294
2036	\$779,949	\$1,082,730	\$1,862,680	\$1,627,206	\$235,474	\$3,136,557
2037	\$807,248	\$1,115,212	\$1,922,460	\$1,690,143	\$232,317	\$2,189,548
2038	\$835,501	\$1,148,669	\$1,984,170	\$1,707,361	\$276,809	\$1,146,455
2039	\$864,744	\$1,183,129	\$2,047,872	\$1,809,412	\$238,460	\$0

¹ Assumes 3.50% annual increase in normal cost and a static group of actives.

² Assumes 3.00% annual increase in amortization payment.

³ The projected benefit cost, or Pay-As-You-Go amount, is for the current group of actives and retirees and is shown for the calendar year. It does not include any future hires. It is not directly comparable to the funding contribution but is included for illustrative purposes only. It does illustrate, in the short-term, the estimated amount of claims costs for retirees. However, the retiree amount is expected to grow as new employees retire or become disabled.

GASB Statement No. 74, Paragraph 34 b. (3) - Money-Weighted Rate of Return

NET EXTERNAL CASH FLOW					
	Beginning of month	Middle of Month	End of Month	Periods Invested**	Cash Flow with Return
Starting Value* (7/1/2020)	\$5,319,193.20			12	\$ 7,006,403.34
<u>Cash Flows:</u>					
July				11	0.00
August				10	0.00
September				9	0.00
October				8	0.00
November				7	0.00
December				6	0.00
January				5	0.00
February				4	0.00
March			513,444.00	3	562,828.66
April				2	0.00
May				1	0.00
June				0	0.00
Ending Value* (6/30/2021)					0.00
	\$7,569,232.00			Sum:	\$ 7,569,232.00

* Value shown does not include any payables or receivables, except those related to investments. There is a beginning of year payable of \$36,556.00. The payable remained in the Trust and is a 7/1/20 employer contribution to the Plan for FY2021.

** Middle of period cash flows are given an additional half period of interest, and beginning of period cash flows are given an additional full period.

Return Rate:	31.72%
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Changes in the Net OPEB Liability [GASB 75, Paragraph 55]

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at beginning of Measurement Period (07/01/2020)	\$ 17,817,678	\$ 5,282,637	\$ 12,535,040
<u>Changes for the Year:</u>			
Service Cost	557,982		557,982
Interest	1,129,959		1,129,959
Change in benefit terms	82,727		82,727
Differences between expected and actual experience	(940,887)		(940,887)
Change in assumptions	(945,589)		(945,589)
Contributions - employer		1,142,634	(1,142,634)
Contributions - employee		0	0
Net investment income		1,736,595	(1,736,595)
Benefit payments	(592,634)	(592,634)	0
Administrative expense		0	0
Other changes		0	0
Net Changes	<u>(708,442)</u>	<u>2,286,595</u>	<u>(2,995,036)</u>
Balances at end of Measurement Period (06/30/2021)	\$ 17,109,236	\$ 7,569,232	\$ 9,540,004

NOTE: Amounts shown in this report may not total due to rounding

Plan Fiduciary Net Position as a percentage of Total OPEB Liability	44.2%
Covered Employee Payroll *	\$19,324,580

✓ Concord-Carlisle Regional School District

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Net OPEB Liability as a percentage of payroll	49.4%
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* Fiscal Year 2021 covered payroll from valuation census data.

Projection of the Net OPEB Liability

TOTAL OPEB LIABILITY (TOL)

The Total OPEB Liability at the beginning of the measurement period (07/01/2020) is equal to the Actuarial Accrued Liability (AAL) rolled from 06/30/2019. Any differences between the projected amount and the actual value that are not the result of changes in assumptions or plan provisions are recognized as "Differences between expected and actual experience." GASB Statement No. 75, Paragraph 42 requires that the AAL be calculated under the Entry Age Normal Cost Method. The components of the AAL (calculated as of 06/30/2021 at a discount rate of 6.50%) are as follows:

Actives	\$ 9,111,210
Retirees, Disabled, Beneficiaries, and Vested Terminated	<u>7,998,026</u>
Total	\$ 17,109,236

The TOL is projected to the end of the measurement period (06/30/2021) by adding the changes resulting from experience, assumption changes, and changes to plan provisions. Interest is given to the TOL, Service Cost, and paid benefits, and added to the total, less the projected benefit payments for the year. Changes due to expected and actual gains on plan assets will be recognized over a five-year period [GASB Statement No. 75, Paragraph 43b], and liabilities arising from changes in plan structure or assumptions will be spread over the average of the expected remaining service lives of all employees that are provided with OPEB through the OPEB plan (active employees and inactive employees) [GASB Statement No. 75, Paragraph 43a]. Changes in plan provisions are recognized immediately.

PLAN FIDUCIARY NET POSITION (FNP)

GASB Statement No. 75 requires that the Fair Value of Assets be used for the Fiduciary Net Position. We have used the Market Value of Assets, adjusted for payables and receivables. Net investment income is the portion of the change in assets during the measurement period that is not attributed to employee/employer contributions, benefits payments, administrative expense, or other changes.

The projected Net OPEB Liability (NOL) for the end of the year is the portion of the TOL not covered by the FNP.

OPEB Expense Components

Components of Concord-Carlisle Regional School District's OPEB Expense for the Fiscal Year ended June 30, 2021 [GASB 75, Paragraph 43] are shown below.

NOTE*	Description	Fiscal 2021	Fiscal 2020
A	Service Cost	\$ 557,982	\$ 478,637
A, B	Interest	1,129,959	1,135,226
C	Differences between Expected and Actual Experience	(564,934)	(419,736)
D	Changes of Assumptions	(128,119)	17,805
D	Changes to Benefit Provisions	82,727	0
E	Projected Earnings on Plan Investments	(354,515)	(326,157)
F	Differences between Projected and Actual Earnings on Plan Investments	(263,719)	12,697
A	Administrative Expense	0	0
A	Other Changes in Fiduciary Net Position	<u>0</u>	<u>0</u>
	Total OPEB Expense	\$ 459,381	\$ 898,472

* Notes shown on page 15. Amounts are based on the following dates:

- Valuation date: June 30, 2021
- Measurement date: June 30, 2021
- Reporting date: June 30, 2021

CHANGES IN METHODS, ASSUMPTIONS, AND PLAN PROVISIONS

- The discount rate was changed from 6.25% to 6.50%.
- Mortality was changed from the RP-2014 tables projected using MP-2016 to the Pub-2010 headcountweighted tables projected using MP-2020.
- The assumed Participation rate was lowered from 67.5% to 65%.
- The medical trends assumption was updated to reflect a reduction in cost-shifting from Medicare to commercial plans and from managed care to indemnity plans. Details are on page 30.

Plan change

- The Concord-Carlisle Regional School District offers various offsets to medical premiums and contributions to HSA balances. As of the June 30, 2021, valuation, these incentives are treated as a permanent benefit. See page 32 for more information.

NOTES

A. See the RSI schedule of changes to the Net OPEB Liability, on page 12.

B. Events that impact the Total OPEB Liability are assumed to happen evenly throughout the period. In addition, the amount of interest is calculated using an interest rate equal to the discount rate that was used to determine the service cost. The amount is determined as follows:

Description	Amount for Period (a)	Portion of Period (b)	Interest Rate (c)	Interest on the Total OPEB Liability (a) x (b) x (c)
Beginning Total OPEB Liability	\$ 17,817,678	100%	6.25%	\$ 1,113,605
Service cost	557,982	100%	6.25%	34,874
Benefit payments	\$ (592,634)	50%	6.25%	(18,520)
Interest				\$ 1,129,959

C. Differences between expected and actual experience recognized in the current period in accordance with paragraph 43a of Statement 75. For the detailed calculation of this amount, see the schedule on page 17.

D. Assumption and plan provision changes recognized in OPEB Expense in the current period in accordance with paragraph 43a of Statement 75. For detailed calculations of these amounts, see the schedule on page 17.

E. Changes in the amounts invested are assumed to occur evenly throughout the period. In addition, the amount of projected earnings on plan investments is calculated using the assumed rate of return on plan investments as of the beginning of the period. The amount is determined as follows:

Description	Amount for Period (a)	Portion of Period (b)	Projected Rate of Return (c)	Projected Earnings (a) x (b) x (c)
Beginning plan Fiduciary Net Position	\$ 5,282,637	100%	6.25%	\$ 330,165
Employer contributions	1,142,634	58.32%	6.25%	42,870
Employee contributions	0	50%	6.25%	0
Benefit payments	(592,634)	50%	6.25%	(18,520)
Administrative expense	0	50%	6.25%	0
Total projected earnings				\$ 354,515
Actual earnings				1,736,595
Difference between projected and actual earnings				\$ (1,382,080)

Differences between projected and actual earnings recognized in the current period in accordance with paragraph 43b of Statement 75. For detailed calculation of this amount, see the schedule on page 17.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB [GASB 75, Paragraph 56 h.

	Deferred Outflows Of Resources	Deferred Inflows Of Resources
Differences between expected and actual experience	\$ 0	\$ (2,080,080)
Changes of assumptions	72,290	(799,665)
Net difference between projected and actual earnings on plan investments	<u>0</u>	<u>(1,018,791)</u>
Total	\$ 72,290	\$ (3,898,536)

Year Ending June 30, *	Recognition
2022	\$ (956,772)
2023	(926,734)
2024	(938,029)
2025	(574,918)
2026	(290,055)
Thereafter	(139,739)

*The years are based on measurement date of June 30, 2021. For GASB 75, the reporting date is the same as the measurement date.

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Increase / (Decrease) in OPEB Expense Arising from the Recognition of Gains and Losses – GASB 75

Increase / (Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences between Expected and Actual Experience

Fiscal Year	Differences between actual and expected experience	Recognition period (years)	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
2018	\$ -	5.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2019	\$ (2,543,599)	6.06		\$ (419,736)	\$ (419,736)	\$ (419,736)	\$ (419,736)	\$ (419,736)	\$ (419,736)	\$ (25,184)	\$ -	\$ -
2020	\$ -	6.06			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2021	\$ (940,887)	6.48				\$ (145,199)	\$ (145,199)	\$ (145,199)	\$ (145,199)	\$ (145,199)	\$ (145,199)	\$ (69,695)
Net increase (decrease) in OPEB expense			\$ -	\$ (419,736)	\$ (419,736)	\$ (564,934)	\$ (564,934)	\$ (564,934)	\$ (564,934)	\$ (170,383)	\$ (145,199)	\$ (69,695)

Increase / (Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions

Fiscal Year	Change of assumptions	Recognition period (years)	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
2018	\$ -	5.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2019	\$ -	6.06		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2020	\$ 107,901	6.06			\$ 17,805	\$ 17,805	\$ 17,805	\$ 17,805	\$ 17,805	\$ 17,805	\$ 1,068	\$ -
2021	\$ (945,589)	6.48				\$ (145,924)	\$ (145,924)	\$ (145,924)	\$ (145,924)	\$ (145,924)	\$ (145,924)	\$ (70,044)
Net increase (decrease) in OPEB expense			\$ -	\$ -	\$ 17,805	\$ (128,119)	\$ (128,119)	\$ (128,119)	\$ (128,119)	\$ (128,119)	\$ (144,856)	\$ (70,044)

Increase/(Decrease) in OPEB Expense Arising from the Recognition of Differences between Expected and Actual Earnings on OPEB Plan Investments

Fiscal Year	Differences between projected and actual earnings on OPEB plan investments	Recognition period (years)	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
2018	\$ (150,191)	5	\$ (30,038)	\$ (30,038)	\$ (30,038)	\$ (30,038)	\$ (30,038)	\$ -	\$ -	\$ -	\$ -	\$ -
2019	\$ 56,474	5		\$ 11,295	\$ 11,295	\$ 11,295	\$ 11,295	\$ 11,295	\$ -	\$ -	\$ -	\$ -

2020	\$	157,203	5			\$ 31,441	\$ 31,441	\$ 31,441	\$ 31,441	\$ 31,441	\$ -	\$ -	\$ -
2021	\$	(1,382,080)	5				\$ (276,416)	\$ (276,416)	\$ (276,416)	\$ (276,416)	\$ (276,416)	\$ -	\$ -
Net increase (decrease) in OPEB expense				\$ (30,038)	\$ (18,743)	\$ 12,697	\$ (263,719)	\$ (263,719)	\$ (233,681)	\$ (244,975)	\$ (276,416)	\$ -	\$ -

The methodology used to calculate Recognition Period has changed. The calculation no longer uses the average expected remaining service generated by the valuation software. Instead, expected remaining service by individual from the valuation software has been totaled and then averaged for all active and inactive employees.

Deferred Outflows and Deferred Inflows of Resources Arising from Gains and Losses

Deferred Outflows and Deferred Inflows of Resources Arising from Differences between Expected and Actual Experience

				BALANCES AT JUNE 30, 2021	
Fiscal Year	Experience Losses (a)	Experience Gains (b)	Amounts Recognized in OPEB Expense through June 30, 2021 (c)	Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
2018	\$ -	\$ -	\$ -	\$ -	\$ -
2019	\$ -	\$ (2,543,599)	\$ (1,259,208)	\$ -	\$ (1,284,392)
2020	\$ -	\$ -	\$ -	\$ -	\$ -
2021	\$ -	\$ (940,887)	\$ (145,199)	\$ -	\$ (795,688)
TOTAL				\$ -	\$ (2,080,080)

Deferred Outflows and Deferred Inflows of Resources Arising from Changes of Assumptions

				BALANCES AT JUNE 30, 2021	
Fiscal Year	Increases in the Total OPEB Liability (a)	Decreases in the Total OPEB Liability (b)	Amounts Recognized in OPEB Expense through June 30, 2021 (c)	Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
2018	\$ -	\$ -	\$ -	\$ -	\$ -
2019	\$ -	\$ -	\$ -	\$ -	\$ -
2020	\$ 107,901	\$ -	\$ 35,611	\$ 72,290	\$ -
2021	\$ -	\$ (945,589)	\$ (145,924)	\$ -	\$ (799,665)
TOTAL				\$ 72,290	\$ (799,665)

Deferred Outflows and Deferred Inflows of Resources Arising from Differences between Expected and Actual Earnings on OPEB Plan Investments

				BALANCES AT JUNE 30, 2021	
Fiscal Year	Investment Earnings Less than Projected (a)	Investment Earnings More than Projected (b)	Amounts Recognized in OPEB Expense through June 30, 2021 (c)	Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
2018	\$ -	\$ (150,191)	\$ (120,153)	\$ -	\$ (30,038)
2019	\$ 56,474	\$ -	\$ 33,884	\$ 22,590	\$ -
2020	\$ 157,203	\$ -	\$ 62,881	\$ 94,322	\$ -
2021	\$ -	\$ (1,382,080)	\$ (276,416)	\$ -	\$ (1,105,664)
TOTAL				\$ 116,911	\$ (1,135,702)

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NET TOTAL	\$ (1,018,791)
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SECTION II - ACTUARIAL VALUATION DETAILS

Population Data

- A. DISTRIBUTION BY AGE: RETIREES, BENEFICIARIES, AND SURVIVORS; Includes 16 retirees split between CPS and CCRSD
(Includes retirees with life only)

Age	Total*
0-19	0
20-24	0
25-29	0
30-34	0
35-39	0
40-44	0
45-49	1
50-54	0
55-59	0
60-64	5
65-69	25
70-74	42
75-79	24
80-84	24
85-89	9
90-94	8
95-99	1
100+	0
TOTAL	139

Includes retirees who have elected medical and/or life coverage in addition to terminated vesteds, beneficiaries, and survivors with medical coverage.

*Figures on page 4 of this report count a family group as one (see footnote on page 4); the above table counts one retiree for every retiree/spouse plan. For example, if a retiree and spouse each have a Medicare plan, the above table counts this as two (2) retirees and the table on page 4 counts it as one (1) retiree.

B. ACTIVE PARTICIPANTS

OF PARTICIPANTS*

Current Plan	Mandatory Medicare Eligible	Pre-Mandatory Medicare Eligible	Total
No Medical/ Unknown	110	1	111
Indemnity	0	0	0
Managed Care	100	1	101
TOTAL	212	2	212

* “Pre-Mandatory Medicare eligible” means hired March 31, 1986 or before. “Mandatory Medicare eligible” means hired after March 31, 1986. Employees hired March 31, 1986 or before do not contribute to Medicare.

C. PLAN DEFINITION TABLE; INCLUDES TOWN OF CONCORD ⁽¹⁾

Name of Plan	Type of Plan	Ind Rate	Retirees Enrolled	Fam Rate	Retirees Enrolled	EE Cont % ⁽²⁾
Fallon Direct Care HMO	Commercial Managed Care	\$735.00	3	\$1,965.00	0	40%/45%
Fallon Direct Care HSAQ	Commercial Managed Care	\$602.00	0	\$1,611.00	1	40%/45%
Fallon Select Care HMO	Commercial Managed Care	\$790.00	4	\$2,109.00	5	40%/45%
Fallon Select Care HSAQ	Commercial Managed Care	\$647.00	1	\$1,729.00	1	40%/45%
Harvard Pilgrim HMO	Commercial Managed Care	\$949.00	14	\$2,496.00	4	37%/45%
Harvard Pilgrim PPO	Commercial Managed Care	\$2,084.00	2	\$5,501.00	0	50%/50%
Tufts HMO	Commercial Managed Care	\$886.00	15	\$2,406.00	6	39%/48%
Tufts HSA	Commercial Managed Care	\$727.00	5	\$1,972.00	0	39%/48%
Fallon Med Plus Central Premier	Medicare Managed Care	\$228.00	2	\$228.00	NA	50%/50%
Fallon Med Plus Premier	Medicare Managed Care	\$313.00	4	\$313.00	NA	50%
Tufts Preferred HMO	Medicare Managed Care	\$341.00	149	\$341.00	NA	50%
Tufts Preferred	Medicare Indemnity	\$437.00	319	\$437.00	NA	50%

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Supplement with PDP						
Life Insurance	Life Insurance	\$7.05	270	NA	NA	50%

- (1) Rates at 06/30/2021. Only plans with retiree enrollment shown.
- (2) Individual/Family
- (3) A chart of incentives for FY2021 is found on page 31

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C. DISTRIBUTION BY AGE AND SERVICE: ACTIVE PARTICIPANTS

Age Group	0-4	5-9	10-15	15-19	20-24	25-29	30-34	35-39	40+	Total
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	10	2	0	0	0	0	0	0	0	12
30-34	11	4	0	0	0	0	0	0	0	15
35-39	6	6	4	1	0	0	0	0	0	17
40-44	6	10	6	6	1	0	0	0	0	29
45-49	8	8	5	5	8	0	0	0	0	34
50-54	5	9	6	6	4	1	0	1	0	32
55-59	2	3	5	5	8	4	1	0	0	28
60-64	3	6	5	6	8	3	0	1	0	32
65-69	0	5	2	2	1	1	0	1	0	12
70-74	0	0	0	0	0	0	0	0	0	0
75-79	0	0	0	0	0	0	0	0	0	0
80-84	0	0	0	0	1	0	0	0	0	1
85-89	0	0	0	0	0	0	0	0	0	0
90-94	0	0	0	0	0	0	0	0	0	0
95-99	0	0	0	0	0	0	0	0	0	0
100+	0	0	0	0	0	0	0	0	0	0
TOTAL	51	53	33	31	31	9	1	3	0	212

SECTIN III – APPENDICES

Actuarial methods and assumptions were selected by the Concord-Carlisle Regional School District, other than those required by statute or by GASB statements, with guidance from Stone Consulting, Inc.

Actuarial Methods

Actuarial Cost Method

Costs are attributed between past and future service using the Entry Age Normal cost method. For attribution purposes, benefits are assumed to accrue over all employee service until decrement.

Asset Valuation Method

Market value of assets with payables and receivables.

Actuarial Assumptions

Valuation Date

June 30, 2021

Interest Rate / Discount Rate

- 6.50% per year net of investment expenses as of 06/30/2021. In the calculation of the discount rate, the 20-year Municipal General Obligation bonds as shown in the Bond Buyer 20 Bond Index (2.16%) was used.
- 6.25% per year as of 07/01/2020.

Inflation

- CPI-U of 2.50% per year.

Mortality

- **Actives:** The Pub-2010 Headcount-weighted Mortality Tables, sex-distinct, for Employees projected using generational mortality and scale MP-2020; General (Groups 1&2 and Spouses), Safety (Group 4), and Teachers.
- **Retirees:** The Pub-2010 Headcount-weighted Mortality Tables, sex-distinct, for Healthy Retirees projected using generational mortality and scale MP-2020; General (Groups 1&2 and Spouses), Safety (Group 4), and Teachers.
- **Disabled:** The Pub-2010 Headcount-weighted Mortality Tables, sex-distinct, for Healthy Retirees projected using generational mortality and scale MP-2020; General (Groups 1&2 and Spouses), Safety (Group 4), and Teachers. Set forward 2 years.

Actuarial Assumptions (Continued)

No additional mortality projection is assumed other than as described above.

Mortality used in the prior valuation was:

- **Actives:** The RP-2014 Mortality Tables adjusted to 2006, sex-distinct, for Employees projected using generational mortality and scale MP-2016.
- **Retirees:** The RP-2014 Mortality Tables adjusted to 2006, sex-distinct, for Healthy Annuitants projected using generational mortality and scale MP-2016.
- **Disabled:** The RP-2014 Mortality Tables adjusted to 2006, sex-distinct, for Healthy Annuitants projected using generational mortality and scale MP-2016. Set forward 2 years.

Salary Scale

4.00% ultimate rate, reduced to 3.50% while receiving steps:

- **Police:** 5.2% in year one, 5.6% in year two, 7.3% in year three, 5.0% in year four, and 4.8% in year five.
- **Fire:** Three years of 4.7% steps
- **All other employees:** Seven years of 4.3% steps

Teachers – Increases are based on service as shown below.

Service	Teachers
0	7.50%
1	7.10%
2	7.00%
3	6.90%
4	6.80%
5	6.70%
6	6.60%
7	6.50%
8	6.30%
9	6.10%
10	5.90%
11	5.70%
12	5.20%
13	4.70%

14	4.35%
15-16	4.20%
17-19	4.10%
20+	4.00%

Overall payroll increase rate, including new entrants: 3.50% per year.

Actuarial Assumptions (Continued)

Eligibility for Vested Post-Retirement Medical Benefits upon Withdrawal

10 years of Service; assumed that individuals who withdraw prior to age 40 will elect a return of pension contributions and therefore be ineligible for retiree medical coverage.

Withdrawal Prior to Retirement, Non-Teachers

Based on years of service. Same for both pre- and post-April 1, 2012 (Tier 1 and Tier 2) hires.

Years of Service	Groups 1,2	Group 4
0	15.00%	1.50%
1	12.00%	1.50%
2	10.00%	1.50%
3	9.00%	1.50%
4	8.00%	1.50%
5	7.60%	1.50%
6	7.50%	1.50%
7	6.70%	1.50%
8	6.30%	1.50%
9	5.90%	1.50%
10	5.40%	1.50%
11	5.00%	0.00%
12	4.60%	0.00%
13	4.10%	0.00%
14	3.70%	0.00%
15	3.30%	0.00%
16	2.00%	0.00%
17	2.00%	0.00%
18	2.00%	0.00%
19	2.00%	0.00%

Actuarial Assumptions (Continued)

20	2.00%	0.00%
21	1.00%	0.00%
22	1.00%	0.00%
23	1.00%	0.00%
24	1.00%	0.00%
25	1.00%	0.00%
26	1.00%	0.00%
27	1.00%	0.00%
28	1.00%	0.00%
29	1.00%	0.00%
30+	0.00%	0.00%

Withdrawal Prior to Retirement, Teachers

Same for both pre and post-April 1, 2012 hires.

		Service			
		Age	0	5	10
Male Teachers	25		13.00%	5.50%	1.50%
	35		13.30	5.30	1.50
	45		14.00	7.00	2.20
	55		24.60	6.50	2.50
Female Teachers	25		10.00%	7.00%	5.00%
	35		11.00	7.00	3.00
	45		9.80	4.00	2.10
	55		13.80	6.00	2.00

Disability Prior to Retirement

The rates shown at the following sample ages illustrate the assumption regarding the incidence of disability. Disability is assumed to be 55% ordinary and 45% accidental for Groups 1 and 2, 10% ordinary and 90% accidental for Group 4, and 55% ordinary and 45% accidental for Teachers.

Rate of Disability			
Age	Groups 1 and 2	Group 4	Teachers

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20	0.01%	0.10%	0.004%
25	0.02%	0.20%	0.005%
30	0.03%	0.30%	0.006%
35	0.06%	0.30%	0.006%
40	0.10%	0.30%	0.010%
45	0.15%	1.00%	0.030%
50	0.19%	1.25%	0.050%
55	0.24%	1.20%	0.080%
60	0.28%	0.85%	0.100%

Medicare Eligibility

- **Employees:** 100% if hired March 31, 1986 or after; 85% if hired pre-March 31, 1986.
- **Spouses:** 100%

Actuarial Assumptions (Continued)

Rates of Retirement, Non-Teachers

Based on gender, group, and hire date.

Age	Hired Pre-April 2, 2012			Hired Post-April 1, 2012		
	Groups 1 and 2 Male	Groups 1 and 2 Female	Group 4	Groups 1 and 2 Male	Groups 1 and 2 Female	Group 4
50	1.00%	1.50%	2.00%	-	-	-
51	1.00%	1.50%	2.00%	-	-	-
52	1.00%	2.00%	2.00%	-	-	-
53	1.00%	2.50%	5.00%	-	-	-
54	2.00%	2.50%	7.50%	-	-	-
55	2.00%	5.50%	15.00%	-	-	10.00%
56	2.50%	6.50%	10.00%	-	-	7.00%
57	2.50%	6.50%	10.00%	-	-	20.00%
58	5.00%	6.50%	10.00%	-	-	10.00%

Actuarial Assumptions (Continued)

59	6.50%	6.50%	15.00%	-	-	15.00%
60	12.00%	5.00%	20.00%	25.00%	30.00%	20.00%
61	20.00%	13.00%	20.00%	20.00%	13.00%	20.00%
62	30.00%	15.00%	25.00%	30.00%	15.00%	25.00%
63	25.00%	12.50%	25.00%	25.00%	12.50%	25.00%
64	22.00%	18.00%	30.00%	22.00%	18.00%	30.00%
65	40.00%	15.00%	100.00%	40.00%	15.00%	100.00%
66	25.00%	20.00%	NA	25.00%	20.00%	NA
67	25.00%	20.00%	NA	25.00%	20.00%	NA
68	30.00%	25.00%	NA	30.00%	25.00%	NA
69	30.00%	20.00%	NA	30.00%	20.00%	NA
70	100.00%	100.00%	NA	100.00%	100.00%	NA

Rates of Retirement, Teachers

Based on gender, years of service, and hire date.

Age	Hired Pre-April 2, 2102						Hired Post-April 1, 2012					
	<20 years Service		20-29 years service		>29 years service		<20 years service		20-29 years service		>29 years service	
	M	F	M	F	M	F	M	F	M	F	M	F
50	N/A	N/A	1%	1%	2%	1.5%	N/A	N/A	N/A	N/A	N/A	N/A
51	N/A	N/A	1	1	2	1.5	N/A	N/A	N/A	N/A	N/A	N/A
52	N/A	N/A	1	1	2	1.5	N/A	N/A	N/A	N/A	N/A	N/A
53	N/A	N/A	1.5	1	2	1.5	N/A	N/A	N/A	N/A	N/A	N/A
54	N/A	N/A	2.5	1	2	2	N/A	N/A	N/A	N/A	N/A	N/A
55	5%	3%	3	3	6	5	N/A	N/A	N/A	N/A	N/A	N/A
56	5	3	6	3	20	15	N/A	N/A	N/A	N/A	N/A	N/A
57	5	4	10	8	40	35	N/A	N/A	N/A	N/A	N/A	N/A
58	5	8	15	10	50	35	N/A	N/A	N/A	N/A	N/A	N/A
59	10	8	20	15	50	35	N/A	N/A	N/A	N/A	N/A	N/A
60	10	10	25	20	40	35	10%	10%	25%	20%	40%	35%

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61	20	12	30	25	40	35	20	12	30	25	40	35
62	20	12	35	30	35	35	20	12	35	30	35	35
63	25	15	40	30	35	35	25	15	40	30	35	35
64	25	20	40	30	35	35	25	20	40	30	35	35
65	25	25	40	40	35	35	25	25	40	40	35	35
66	30	25	30	30	40	35	30	25	30	30	40	35
67	30	30	30	30	40	30	30	30	30	30	40	30
68	30	30	30	30	40	30	30	30	30	30	40	30
69	30	30	30	30	40	30	30	30	30	30	40	30
70	100	100	100	100	100	100	100	100	100	100	100	100

Actuarial Assumptions (Continued)

Plan Enrollment Rates

These are the rates which retirees select medical plans, given that they enroll in a medical plan. The selection patterns follow the table below.

Participant Behavior at Key Ages

Status	Age	Pre-65 Retirement	65+ Retirement
Active	Under 65	Commercial Managed Care: 100% Commercial Indemnity: 0%	Medicare Managed Care: 35% Medicare Indemnity: 65% Commercial Managed Care: <1%
Active	65+	NA	Medicare Managed Care: 35% Medicare Indemnity: 65% Commercial Managed Care: <1%
Retired	Under 65	Current Plan	Medicare Managed Care: 35% Medicare Indemnity: 65% Commercial Managed Care: <1% Or Actual Plan if already in Medicare
Retired	65+	NA	Current Plan

Sample Claim Costs

Age-graded claim rates are derived using valuation demographics and aging curves from Health Care Costs – From Birth to Death, published by the Society of Actuaries in June 2013. Does not include incentives.

Age	Commercial Managed Care Individual	Commercial Managed Care Blended ⁽¹⁾	Commercial Indemnity Individual	Commercial Indemnity Blended ⁽¹⁾	Medicare Managed Care	Medicare Indemnity
55	\$10,444.92	\$16,491.48	NA	NA	\$2,649.77	\$4,479.40
60	\$12,854.84	\$20,330.46	NA	NA	\$2,649.77	\$4,479.40
65	\$16,091.12	\$26,147.67	NA	NA	\$2,649.77	\$4,479.40
70	\$19,433.16	\$31,578.53	NA	NA	\$3,111.27	\$4,950.84

Actuarial Assumptions (Continued)

75	\$23,270.61	\$37,815.42	NA	NA	\$3,768.15	\$5,346.04
80	\$27,695.69	\$45,006.12	NA	NA	\$4,503.18	\$5,631.14
85	\$27,695.69	\$27,695.69	NA	NA	\$5,316.37	\$5,772.89

(1) Blended rates below 65 are 35% Family and 65% Individual (was 42.5%/57.5%). Blended rates 65 and higher are 37.5% Family and 62.5% Individual (was 42.5%/57.5%). Individual rates are used for all participants 81 and higher.

Trend Rates by Plan

Year	New Assumptions				Old Assumptions			
	Commercial Managed Care	Commercial Indemnity	Medicare Indemnity	Medicare Managed Care	Commercial Managed Care	Commercial Indemnity	Medicare Indemnity	Medicare Managed Care
2021	8.00%	9.00%	8.00%	7.10%	8.50%	9.50%	8.50%	7.50%
2022	8.00%	9.00%	8.00%	7.10%	8.00%	9.00%	8.00%	7.00%
2023	7.50%	8.40%	7.50%	6.70%	7.50%	8.50%	7.50%	6.50%
2024	7.00%	7.60%	7.00%	6.40%	7.00%	8.00%	7.00%	6.00%
2025	6.70%	7.30%	6.70%	6.10%	6.50%	7.50%	6.50%	5.50%
2026	6.40%	6.80%	6.40%	6.00%	6.00%	7.00%	6.00%	5.00%
2027	6.10%	6.50%	6.10%	5.80%	5.50%	6.50%	6.00%	5.00%
2028	5.80%	6.00%	5.80%	5.60%	5.00%	6.00%	6.00%	5.00%
2029	5.50%	5.70%	5.50%	5.30%	5.00%	6.00%	6.00%	5.00%
2030	5.20%	5.20%	5.20%	5.20%	5.00%	6.00%	6.00%	5.00%
2031	5.20%	5.20%	5.20%	5.20%	5.00%	6.00%	5.75%	5.00%
2032	5.20%	5.20%	5.20%	5.20%	5.00%	6.00%	5.75%	5.00%
2033	5.20%	5.20%	5.20%	5.20%	5.00%	5.75%	5.75%	5.00%
2034	5.20%	5.20%	5.20%	5.20%	5.00%	5.75%	5.50%	5.00%
2035	5.10%	5.10%	5.10%	5.10%	5.00%	5.75%	5.50%	5.00%
2036	5.10%	5.10%	5.10%	5.10%	5.00%	5.75%	5.50%	5.00%
2037	5.10%	5.10%	5.10%	5.10%	5.00%	5.75%	5.25%	5.00%
2038	5.10%	5.10%	5.10%	5.10%	5.00%	5.50%	5.25%	5.00%
2039	5.10%	5.10%	5.10%	5.10%	5.00%	5.50%	5.00%	5.00%
2040	5.00%	5.00%	5.00%	5.00%	5.00%	5.50%	5.00%	5.00%
2041	5.00%	5.00%	5.00%	5.00%	5.00%	5.50%	5.00%	5.00%
2042	5.00%	5.00%	5.00%	5.00%	5.00%	5.50%	5.00%	5.00%
2043	5.00%	5.00%	5.00%	5.00%	5.00%	5.25%	5.00%	5.00%
2044	5.00%	5.00%	5.00%	5.00%	5.00%	5.25%	5.00%	5.00%

Actuarial Assumptions (Continued)

2045	5.00%	5.00%	5.00%	5.00%	5.00%	5.25%	5.00%	5.00%
2046	5.00%	5.00%	5.00%	5.00%	5.00%	5.25%	5.00%	5.00%
2047	5.00%	5.00%	5.00%	5.00%	5.00%	5.25%	5.00%	5.00%
2048	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%

Trend assumptions are based on the Society of Actuaries' Getzen model of medical inflation but have been modified by Stone Consulting to account for the cost-shifting which happens from Medicare to commercial plans and from managed care to indemnity plans.

Incentives

Reductions in premium are assumed to increase with trend. HSA contributions are assumed to be level.

Expenses

Administrative expenses are included in the per capita medical cost assumption.

Participation Rates

Current retirees and spouses are assumed to continue the same coverage they have as of the valuation date. No future election of coverage is assumed for those retirees and spouses who currently have not elected coverage.

Medical All Retirees: 65% of the active Concord-Carlisle Regional School District employees eligible for postemployment medical benefits are assumed to elect Medical Coverage immediately upon retirement. The prior valuation assumption was 67.5%

Life All Retirees: 50% of active Concord-Carlisle Regional School District employees eligible for postemployment medical benefits are assumed to elect Life Insurance coverage immediately upon retirement.

For all Retirees: For the Concord-Carlisle Regional School District plans 47.5% of pre-65 spouses (was 55%) and 55% of post-65 spouses (no change) are assumed to participate.

Participants with no or unknown current coverage (e.g. active employees who do not currently participate in Concord-Carlisle Regional School District's medical plans) are assumed to elect retiree coverage at the same rates as currently covered active employees. Medicare-eligible retirees currently under age 65 are assumed to elect a Medicare plan option at age 65.

PPACA

OPEB liabilities as of June 30, 2021 no longer include an estimate of the impact from the Patient Protection and Affordable Care Act (PPACA), including the so-called "Cadillac Tax" on high-cost health plans, as it has been repealed as of the measurement date. The Cadillac Tax on plans whose richness exceeds set levels was to begin in 2022.

Actuarial Assumptions (Continued)

Principal Plan Provisions Recognized in Valuation

ELIGIBILITY FOR BENEFITS

Current retirees, beneficiaries and spouses of Concord-Carlisle Regional School District are eligible for medical benefits, as are current employees or spouses who retire with a benefit from the Concord-Carlisle Regional School District. Survivors of Concord-Carlisle Regional School District employees and retirees are also eligible for medical benefits.

MEDICAL BENEFITS

Various medical plans offered by the Concord-Carlisle Regional School District through the Town of Concord to its own employees.

LIFE INSURANCE

Concord-Carlisle Regional School District retirees are eligible for a \$5,000 life insurance benefit offered through the Town of Concord. Retirees pay 50% of the \$4.80 cost.

RETIREE CONTRIBUTIONS

Based on data provided by the Town of Concord.

INCENTIVES

Various offsets to medical premiums and contributions to HSA balances offered by the Concord-Carlisle Regional School District to its own employees. As of the June 30, 2021, valuation, this is treated as a permanent benefit.

Name of Plan	Individual Monthly Incentive Payment	Individual HSA Contribution	Family Monthly Incentive Payment	Family HSA Contribution
Fallon Direct HMO	\$60.00	\$0.00	\$190.00	\$0.00
Fallon Direct HSAQ	\$50.00	\$1,000.00	\$165.00	\$2,000.00
Fallon Select HMO	\$60.00	\$0.00	\$205.00	\$0.00
Fallon Select HSAQ	\$50.00	\$1,000.00	\$165.00	\$2,000.00
Harvard Pilgrim HSAQ	\$35.00	\$1,000.00	\$100.00	\$2,000.00
Tufts HMO HSAQ	\$50.00	\$1,000.00	\$159.16	\$2,000.00

Glossary

- ✦ **Actuarial Assumptions:** Assumptions as to the occurrence of future events affecting Other Postemployment Benefits such as: mortality rates, disability rates, withdrawal rates, and retirement rates, the discount assumption, and the trend rates.
- ✦ **Actuarial Cost Method:** A procedure for determining the Actuarial Present Value of Total Projected benefits and for developing an actuarially equivalent allocation of such value to time periods, usually in the form of a Normal and an Actuarial Accrued Liability.
- ✦ **Amortization Payment:** The portion of the OPEB contribution designed to pay interest and to amortize the Unfunded Actuarial Accrued Liability.
- ✦ **Actuarially Determined Contribution (ADC):** The employer's periodic contributions to a defined benefit OPEB plan, calculated in accordance with the Actuarial Standards of Practice.
- ✦ **Cadillac Tax:** Under the Affordable Care Act and starting in 2022, a 40% excise tax on the value of employer-sponsored health benefits exceeding specified thresholds. This has been repealed.
- ✦ **Commercial Plans:** Plans designed to cover the medical expenses of those not otherwise covered by Medicare.
- ✦ **GASB:** The Governmental Accounting Standards Board is the organization that establishes financial reporting standards for state and local governments.
- ✦ **Implicit Subsidy:** The difference between retirees' actual incurred costs for medical coverage and the total premiums charged for such coverage. In group insurance, premiums for younger active employees are implicitly overstated to subsidize the higher utilization by retirees, and this overstatement is considered a contribution to the Plan.
- ✦ **Investment return Assumptions (Discount Rate):** The rate used to adjust a series of future benefit payments to reflect the time value of money.
- ✦ **Healthcare Cost Trend Rate:** The rate of change in per capita health claims costs over time as a result of factors such as medical inflation, utilization of healthcare services, the intensity of the delivery of services, technological developments, and cost-shifting.
- ✦ **Medicare Plans:** Medical plans sold to those over 65 who are also covered by Medicare. These plans are supplemental to the Medicare plan, which is considered primary.
- ✦ **Net OPEB Liability:** The portion of the Total OPEB Liability that is not covered by plan assets. For a plan that is completely unfunded, this amount is equivalent to the Total OPEB Liability.
- ✦ **Normal Cost:** The portion of the Actuarial Present value of plan benefits that is allocated to a valuation year by the Actuarial Cost Method. Referred to as Service Cost in GASB valuations.

✓ Concord-Carlisle Regional School District

GASB Statements No. 74 and No. 75

- ✦ **OPEB:** Other Post-Employment Benefits, other than pensions. This does not include plans such as severance plans or sick-time buyouts.

- ✦ **Pay-As-You-Go:** The value of benefits (claims) paid out to plan participants during the year. This is estimated using premium amounts and age-related claim costs from Health Care Costs – From Birth to Death, published by the Society of Actuaries in June 2013.

- ✦ **Per Capita Claims Cost:** The current average annual cost of providing postretirement health care benefits per individual.

- ✦ **Service Cost:** The portion of the Actuarial Present value of plan benefits that is allocated to a valuation year by the Actuarial Cost Method. Referred to as Normal Cost in funding valuations.

- ✦ **Total OPEB Liability:** The portion, as determined by a particular Actuarial Cost Method, of the present value of benefits which is not provided for by future Service Costs.

- ✦ **Valuation Date:** The point from which all future plan experience is projected and as of which all present values are calculated.

Appendix C: NESDEC Enrollment Report



**Concord-Carlisle RSD
Concord, MA**

2021-22 Enrollment Projection Report

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Appendix C: NESDEC Enrollment Report (Continued)



School District: Concord-Carlisle RSD, MA

12/16/2021

Historical Enrollment By Grade																			
Birth Year	Births*	School Year	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	UNGR	K-12	PK-12
2006	154	2011-12	50	253	280	306	302	274	299	289	306	292	294	300	306	309	0	3810	3860
2007	129	2012-13	58	274	275	311	317	310	293	324	304	321	309	295	302	310	0	3945	4003
2008	136	2013-14	43	302	292	301	328	323	313	289	321	312	317	312	293	306	0	4009	4052
2009	148	2014-15	35	250	304	300	312	320	314	313	287	328	338	311	310	296	0	3983	4018
2010	142	2015-16	41	279	259	314	293	301	319	314	300	288	333	333	309	313	0	3955	3996
2011	127	2016-17	42	260	295	270	318	294	303	311	324	296	301	334	325	315	0	3946	3988
2012	132	2017-18	40	283	262	302	282	308	308	301	325	325	295	307	337	333	0	3968	4008
2013	157	2018-19	39	266	296	269	304	277	310	311	308	328	330	306	298	340	0	3943	3982
2014	120	2019-20	39	261	279	303	281	302	280	318	305	310	344	325	318	294	0	3920	3959
2015	137	2020-21	48	228	270	282	297	277	293	284	309	305	339	340	322	311	5	3862	3910
2016	151	2021-22	73	255	252	273	303	294	277	294	282	317	316	332	339	325	11	3870	3943

*Birth data provided by Public Health Vital Records Departments in each state.

Historical Enrollment in Grade Combinations									
Year	PK-5	K-5	PK-2	K-2	3-5	6-8	PK-8	K-8	9-12
2011-12	1764	1714	889	839	875	887	2651	2601	1209
2012-13	1838	1780	918	860	920	949	2787	2729	1216
2013-14	1902	1859	938	895	964	922	2824	2781	1228
2014-15	1835	1800	889	854	946	928	2763	2728	1255
2015-16	1806	1765	893	852	913	902	2708	2667	1288
2016-17	1782	1740	867	825	915	931	2713	2671	1275
2017-18	1785	1745	887	847	898	951	2736	2696	1272
2018-19	1761	1722	870	831	891	947	2708	2669	1274
2019-20	1745	1706	882	843	863	933	2678	2639	1281
2020-21	1695	1647	828	780	867	898	2593	2545	1312
2021-22	1727	1654	853	780	874	893	2620	2547	1312

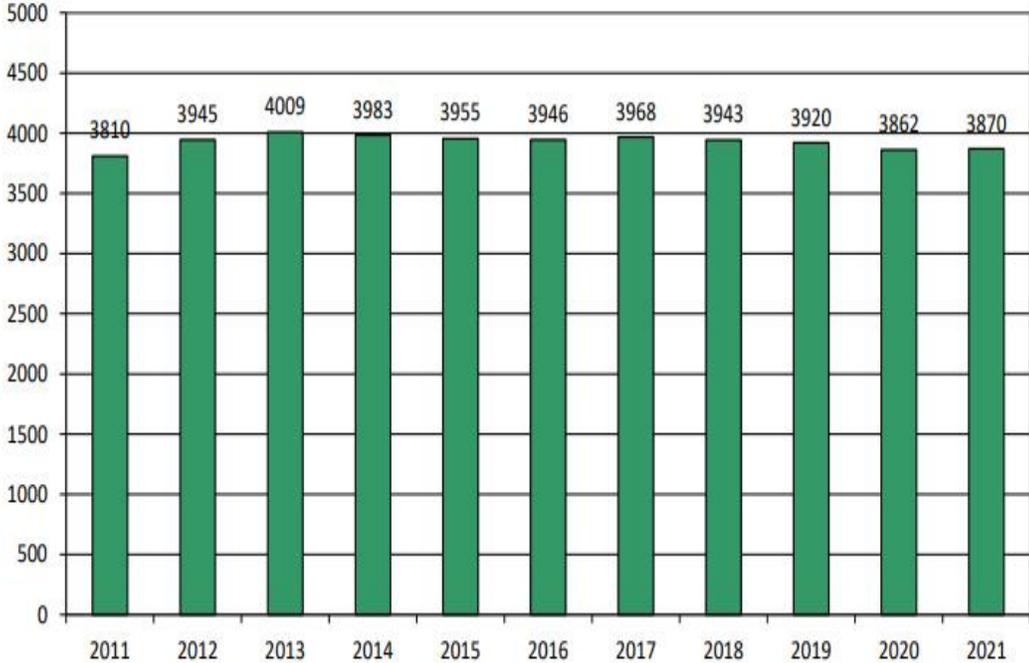
Historical Percentage Changes			
Year	K-12	Diff.	%
2011-12	3810	0	0.0%
2012-13	3945	135	3.5%
2013-14	4009	64	1.6%
2014-15	3983	-26	-0.6%
2015-16	3955	-28	-0.7%
2016-17	3946	-9	-0.2%
2017-18	3968	22	0.6%
2018-19	3943	-25	-0.6%
2019-20	3920	-23	-0.6%
2020-21	3862	-58	-1.5%
2021-22	3870	8	0.2%
Change	60	1.6%	

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Appendix C: NESDEC Enrollment Report (Continued)



K-12, 2011-2021



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Appendix C: NESDEC Enrollment Report (Continued)



School District: Concord-Carlisle RSD, MA

12/16/2021

Enrollment Projections By Grade*																			
Birth Year	Births*	School Year	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	UNGR	K-12	PK-12
2016	151	2021-22	73	255	252	273	303	294	277	294	282	317	316	332	339	325	11	3870	3943
2017	141	2022-23	60	276	268	258	281	300	297	281	295	284	331	319	333	341	11	3875	3935
2018	129	(prov.) 2023-24	62	257	290	275	266	277	303	301	282	297	297	334	320	335	11	3845	3907
2019	146	(prov.) 2024-25	63	285	270	298	284	263	280	307	302	284	310	300	335	322	11	3851	3914
2020	128	(prov.) 2025-26	65	251	300	278	307	282	265	284	308	304	297	313	301	337	11	3838	3903
2021	139	(est.) 2026-27	66	273	264	308	288	304	285	268	285	310	318	300	314	303	11	3831	3897
2022	137	(est.) 2027-28	68	268	287	271	317	288	308	288	269	287	324	321	301	316	11	3856	3924
2023	136	(est.) 2028-29	69	267	281	295	280	314	291	312	289	270	300	327	322	303	11	3862	3931
2024	137	(est.) 2029-30	71	269	280	289	304	278	318	295	313	290	282	303	328	324	11	3884	3955
2025	135	(est.) 2030-31	72	266	283	288	298	301	280	322	297	315	303	285	304	330	11	3883	3955
2026	137	(est.) 2031-32	74	269	279	291	298	296	305	283	323	298	329	306	286	306	11	3880	3954

Note: Ungraded students (UNGR) often are high school students whose anticipated years of graduation are unknown, or students with special needs - UNGR not included in Grade Combinations for 7-12, 9-12, etc.

 Based on an estimate of births

 Based on children already born

 Based on students already enrolled

*Birth data provided by Public Health Vital Records Departments in each state.

Projected Enrollment in Grade Combinations*									
Year	PK-5	K-5	PK-2	K-2	3-5	6-8	PK-8	K-8	9-12
2021-22	1727	1654	853	780	874	893	2620	2547	1312
2022-23	1740	1680	862	802	878	860	2600	2540	1324
2023-24	1730	1668	884	822	846	880	2610	2548	1286
2024-25	1743	1680	916	853	827	893	2636	2573	1267
2025-26	1748	1683	894	829	854	896	2644	2579	1248
2026-27	1788	1722	911	845	877	863	2651	2585	1235
2027-28	1807	1739	894	826	913	844	2651	2583	1262
2028-29	1797	1728	912	843	885	871	2668	2599	1252
2029-30	1809	1738	909	838	900	898	2707	2636	1237
2030-31	1788	1716	909	837	879	934	2722	2650	1222
2031-32	1812	1738	913	839	899	904	2716	2642	1227

Projected Percentage Changes			
Year	K-12	Diff.	%
2021-22	3870	0	0.0%
2022-23	3875	5	0.1%
2023-24	3845	-30	-0.8%
2024-25	3851	6	0.2%
2025-26	3838	-13	-0.3%
2026-27	3831	-7	-0.2%
2027-28	3856	25	0.7%
2028-29	3862	6	0.2%
2029-30	3884	22	0.6%
2030-31	3883	-1	0.0%
2031-32	3880	-3	-0.1%
Change	10	0.3%	

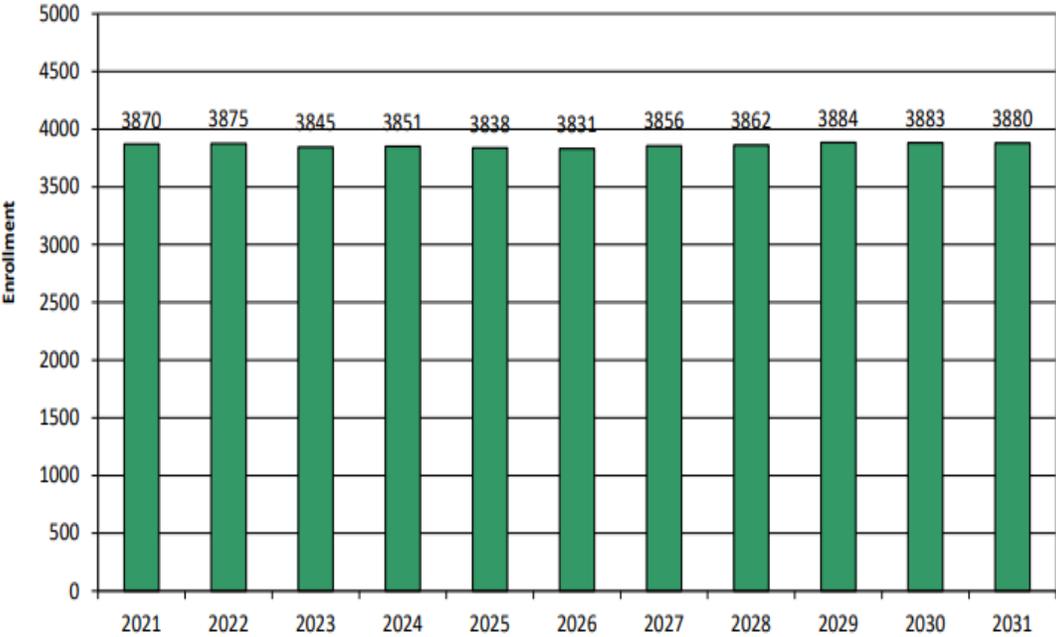
*Projections should be updated annually to reflect changes in in/out-migration of families, real estate sales, residential construction, births, and similar factors.

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Appendix C: NESDEC Enrollment Report (Continued)



K-12 To 2031 Based On Data Through School Year 2021-22

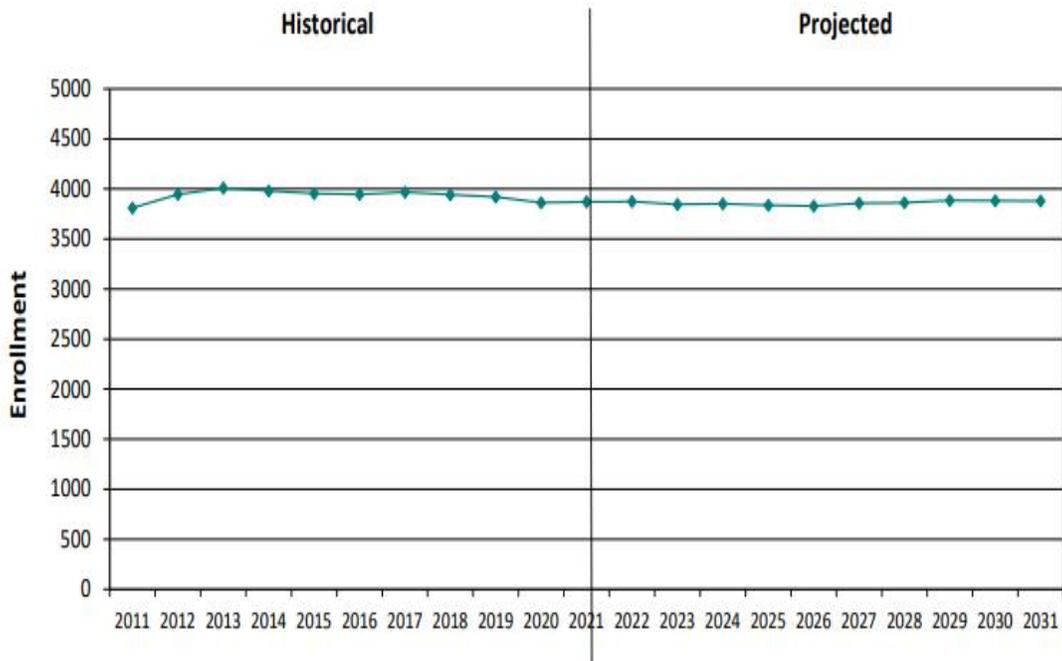


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Appendix C: NESDEC Enrollment Report (Continued)

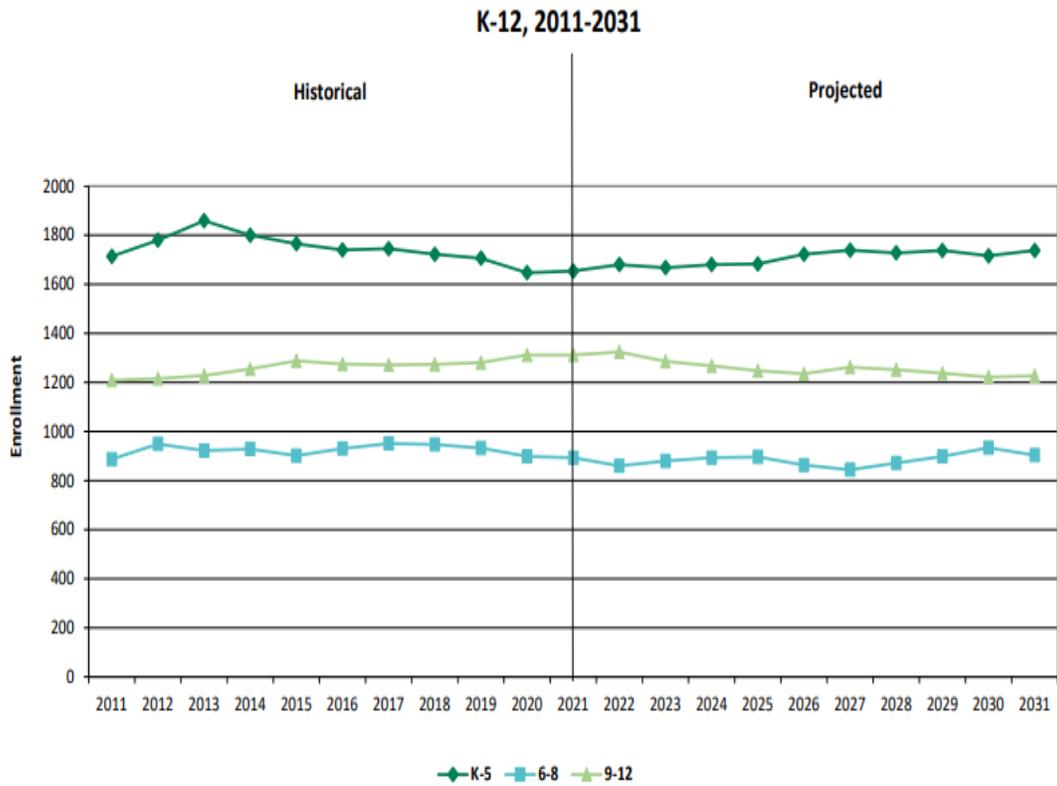


K-12, 2011-2031



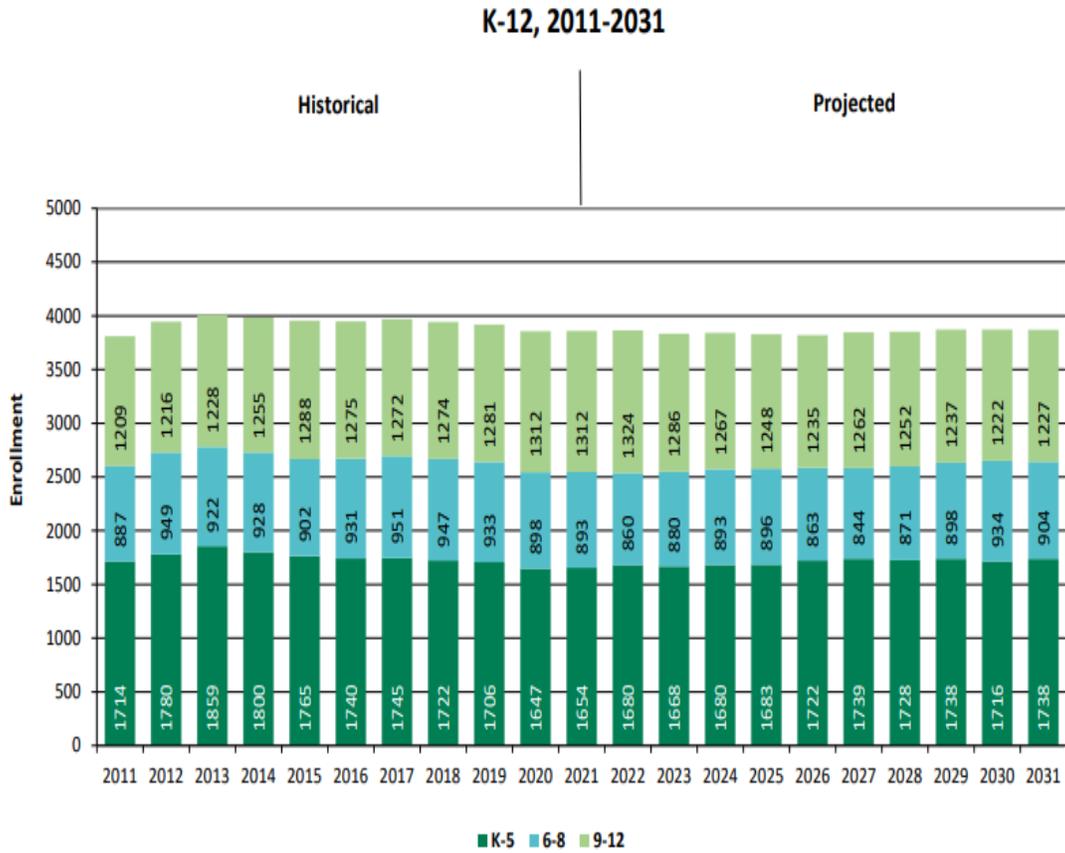
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Appendix C: NESDEC Enrollment Report (Continued)



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Appendix C: NESDEC Enrollment Report (Continued)



Appendix C: NESDEC Enrollment Report (Continued)



Building Permits Issued (Source: HUD)		
Year	Single-Family	Multi-Units
2011	42	132
2017	54	0
2018	66	0
2019	38	2
2020	35	0
2021	14 to date	0 to date

Enrollment History*		
Year	Career-Tech 9-12 Total	Non-Public K-12 Total
2011-12	n/a	399
2017-18	n/a	1287
2018-19	n/a	n/a
2019-20	n/a	364
2020-21	n/a	303
2021-22	0	270

Residents in Non-Public Independent and Parochial Schools (General Education)*														
Enrollments as of Oct. 1	K	1	2	3	4	5	6	7	8	9	10	11	12	K-12 TOTAL
		2	12	8	11	21	31	35	51	41	0	0	0	0

K-12 Home-Schooled Students*	
2021	16

K-12 Residents in Charter or Magnet Schools, or Choiced-out*	
2021	1

K-12 Special Education Outplaced Students*	
2021	31

K-12 Tuitioned-In, Choiced-In, & Other Non-Residents*	
2021	0

*The above data were provided by the district, with the exception of building permit data (provided by HUD).

*n/a" signifies that information was not provided by District.

Appendix C: NESDEC Enrollment Report (Continued)



From 2018 to 2029, the U.S. Department of Education anticipates changes in PK-12 enrollment of +3.3% in the South; +0.9% in the West, -1.8% in the Midwest; and -2.6% in the Northeast.

State	Fall 2018 PK - 12	Fall 2029 Projected	PK-12 Decline	% Change, 2018-2029
CT	526,634	478,000	-48,634	-9.2%
ME	180,461	174,500	-5,961	-3.3%
MA	962,297	945,400	-16,897	-1.8%
NH	178,515	166,100	-12,415	-6.9%
RI	143,436	139,900	-3,536	-2.5%
VT	87,074	82,000	-5,074	-5.8%

SOURCE: U.S. Department of Education, National Center for Education Statistics, Table 203.20, August 2020

Note: Data collected prior to 2020 Coronavirus pandemic.

Although most New England districts are seeing a decline in the number of births, NESDEC's experience indicates that the impact on enrollment varies from one district to the next. Almost half of New England Districts have been growing in PK-12 enrollment, and a similar number are declining (often in rural areas), with the other districts remaining stable.

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Appendix D: Special Revenue Charts

The following chart details the beginning and ending balances of the CCRSD Revolving, Gift, and other fund activity accounts.

Revolving, Gift, and Other Grant Activities and Balances				
Fund	7/1/2020 Balance	Program Revenues	Program Expenditures	06/30/2021 Balance
Adult Education Revolving Account	151,636	706,040	-769,100	88,576
Athletic Revolving Account	316,933	331,542	-343,268	305,207
Circuit Breaker Revolving Account	1,065,259	872,560	-1,065,259	872,560
Department Revolving Accounts	54,848	63	-5,845	49,066
Federal Grants	12,688	729,875	-729,875	12,688
General Stabilization Revolving Account	8,811	200,005	-	208,816
METCO Grant	-	405,069	-405,069	-
Off Duty Detail Revolving Account	1,189	2,041	-	3,230
OPEB Trust	5,282,637	2,286,595	-	7,569,232
Other Fund & Gift Accounts	96,405	43,531	-27,956	111,979
Private Grants	25,594	22,580	-6,120	42,054
Private Purpose Trusts	262,174	409	-11,850	250,732
School Lunch Revolving Account	384,690	104,399	-224,073	265,016
Technology Stabilization Revolving Account	2,145	1	-	2,147
Transportation Passes and Parking Monitors Revolving Account	-	42,023	-42,023	-

Note: Revolving, Gift, and other funds cannot be used as a funding source to the General Fund

Appendix E: CCRSD School Committee Approved Line Item Budget

PROG	Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Budget Diff	FY23/22 FTE Diff	FY23/22 % Diff
1010	Art Teaching Salary	683,709	688,227	712,311	6	706,825	5.75	-5,486	-0.25	-0.77%
1010	Art Teaching S/M	39,298	38,231	35,000	-	35,000	-	-	-	-
1010	Art Longevity	6,307	5,678	8,327	-	11,930	-	3,603	-	43.27%
1010	Art Maintenance Contracts	2,470	1,870	2,470	-	2,470	-	-	-	-
1010	Art New Equipment	800	800	-	-	-	-	-	-	-
1010	Art Textbooks	445	445	445	-	445	-	-	-	-
1010	Art-Software	-	-	3,877	-	3,877	-	-	-	-
1010	Art Replacement Equipment	-	-	5,098	-	5,000	-	-98	-	-1.92%
1010 Totals:		733,029	735,251	767,528	6	765,547	5.75	-1,981	-	-0.26%
1020	Computer Hardware	409,000	351,382	409,000	-	409,000	-	-	-	-
1020	Computer Lease	111,000	111,000	111,000	-	-	-	-111,000	-	-100.00%
1020	Instr. Tech. Specialist	77,002	87,591	93,678	1	97,745	1	4,067	-	4.34%
1020	Computer Instr. S/M	30,000	-	30,000	-	30,000	-	-	-	-
1020	Inst. Tech Longevity	-	-	-	-	1,989	-	1,989	-	100.00%
1020	Computer Software	-	-1,394	-	-	-	-	-	-	-
1020 Totals:		627,002	548,579	643,678	1	538,734	1	-104,944	-	-16.30%
1050	English Teaching Salary	1,698,511	1,626,465	1,603,252	15	1,654,121	15	50,869	-	3.17%
1050	English Dept. Chair Salary	72,444	57,787	73,226	0.5	75,057	0.5	1,831	-	2.50%
1050	English Longevity	43,095	38,795	37,471	-	33,801	-	-3,670	-	-9.79%
1050	English Textbooks	37,870	36,827	11,700	-	18,148	-	6,448	-	55.11%
1050	English Teaching S/M	1,500	693	3,978	-	4,253	-	275	-	6.91%
1050	English Software	-	-	21,650	-	30,731	-	9,081	-	41.94%
1050 Totals:		1,853,420	1,760,567	1,751,277	15.50	1,816,111	15.50	64,834	-	3.70%
1070	ELL Teaching Salary	118,929	119,221	122,202	1	128,243	1	6,041	-	4.94%
1070	ELL S/M	500	-	500	-	500	-	-	-	-
1070	Reading Specialist	-	-	-	-	65,000	1	65,000	1	100.00%
1070 Totals:		119,429	119,221	122,702	1	193,743	2	71,041	1	57.90%
1080	World Lang. Teaching Salary	1,505,435	1,516,124	1,597,872	14	1,624,633	14	26,761	-	1.67%
1080	World Lang. Dept. Chair Salary	72,444	69,548	73,226	0.5	75,057	0.5	1,831	-	2.50%

PROG	Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Budget Diff	FY23/22 FTE Diff	FY23/22 % Diff
1080	World Lang. Longevity	24,175	21,762	28,103	-	29,824	-	1,721	-	6.12%
1080	World Language Textbooks	17,759	12,423	23,829	-	13,234	-	-10,595	-	-44.46%
1080	World Lang. Teaching S/M	4,400	1,912	5,133	-	5,553	-	420	-	8.18%
1080	World Language Software	-	-	26,223	-	33,775	-	7,552	-	28.80%
1080 Totals:		1,624,213	1,621,769	1,754,386	14.50	1,782,076	14.50	27,690	-	1.58%
1090	Guidance Professional Salary	1,031,460	1,034,741	1,085,888	9.5	1,035,109	9.5	-50,779	-	-4.68%
1090	Guidance Clerical Salary	113,837	111,594	112,118	2	116,126	2	4,008	-	3.57%
1090	Guidance Dept. Chair Salary	73,967	72,966	74,791	0.5	76,661	0.5	1,870	-	2.50%
1090	Guidance Longevity	19,971	18,477	26,023	-	24,854	-	-1,169	-	-4.49%
1090	Career Ed. Computer Software	7,000	5,790	6,454	-	6,454	-	-	-	-
1090	Guidance S/M	1,350	2,538	1,252	-	1,121	-	-131	-	-10.46%
1090	Guidance Testing S/M	500	273	500	-	-	-	-500	-	-100.00%
1090	Guidance Publications	425	268	1,145	-	6,045	-	4,900	-	427.95%
1090	Registrar Salary	-	31,166	54,899	1	51,637	1	-3,262	-	-5.94%
1090	Career Ed. S/M	-	2	-	-	-	-	-	-	-
1090	Guidance College Visits	-	-	500	-	500	-	-	-	-
1090 Totals:		1,248,510	1,277,815	1,363,570	13.00	1,318,507	13.00	-45,063	-	-3.30%
1110	Health & Fitness Tch. Salary	549,924	506,306	581,773	5.75	579,114	5.5	-2,659	-0.25	-0.46%
1110	Health & Fitness Dept. Chair Salary	72,444	71,440	73,226	0.5	75,057	0.5	1,831	-	2.50%
1110	Health & Fitness Longevity	19,971	17,978	20,817	-	20,877	-	60	-	0.29%
1110	Health & Fitness Replacement Equip.	5,611	4,947	6,393	-	6,393	-	-	-	-
1110	Health & Fitness S/M	3,500	3,544	1,724	-	1,724	-	-	-	-
1110	Health Textbooks	3,155	2,549	5,088	-	5,088	-	-	-	-
1110	Health & Fitness Software	-	-	6,510	-	6,510	-	-	-	-
1110 Totals:		654,605	606,764	695,531	6.25	694,763	6.00	-768	-	-0.11%
1120	Librarian Salary	124,809	125,116	131,017	1	131,450	1	433	-	0.33%
1120	Library Aides Salary	56,538	55,291	56,885	1	57,229	1	344	-	0.60%
1120	Databases	19,824	9,371	19,824	-	13,681	-	-6,143	-	-30.99%
1120	Library Books	2,847	5,131	3,847	-	3,864	-	17	-	0.44%
1120	Audio-Visual Maintenance Contracts	2,500	5,400	2,500	-	2,500	-	-	-	-
1120	Library/Media Software S/M	1,310	721	1,310	-	1,310	-	-	-	-

PROG	Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Budget Diff	FY23/22 FTE Diff	FY23/22 % Diff
1120	Library/Media Office S/M	1,000	587	1,458	-	1,458	-	-	-	-
1120	Library S/M	1,000	102	500	-	500	-	-	-	-
1120	Media Repair S/M	1,000	-	-	-	-	-	-	-	-
1120	On-Line Search	533	-	533	-	533	-	-	-	-
1120	Librarian Longevity	-	-	-	-	3,977	-	3,977	-	-
1120	Audio-Visual S/M	-	-	1,000	-	1,000	-	-	-	-
1120	Library/Media Software	-	-	26,799	-	26,799	-	-	-	-
1120 Totals:		211,361	201,719	245,673	2.00	244,301	2.00	-1,372	-	-0.56%
1130	Senior Project Advisor Salary	65,702	65,509	99,749	1	29,825	0.25	-69,924	-0.75	-70.10%
1130	Virtual H.S. Membership Fee	15,000	19,625	15,000	-	15,000	-	-	-	-
1130 Totals:		80,702	85,134	114,749	1.00	44,825	0.25	-69,924	-1	-60.94%
1140	Mathematics Teaching Salary	1,920,287	1,832,364	1,974,297	17.75	1,995,082	18	20,785	0.25	1.05%
1140	Mathematics Dept. Chair Salary	64,771	63,989	67,864	0.5	75,057	0.5	7,193	-	10.60%
1140	Mathematics Longevity	35,737	30,904	38,511	-	37,777	-	-734	-	-1.91%
1140	Mathematics Tch. S/M	6,969	3,001	4,208	-	5,694	-	1,486	-	35.31%
1140	Mathematics Textbooks	5,255	-324	-	-	-	-	-	-	-
1140	Mathematics Software	-	-	7,140	-	7,140	-	-	-	-
1140 Totals:		2,033,019	1,929,934	2,092,020	18.25	2,120,750	18.50	28,730	-	1.37%
1150	Music Teaching Salary	226,535	227,093	232,771	2	238,590	2	5,819	-	2.50%
1150	Music Accompanist	18,000	15,600	18,000	-	18,000	-	-	-	-
1150	Music Teaching S/M	7,520	8,507	8,000	-	5,000	-	-3,000	-	-37.50%
1150	Music Maintenance Contracts	5,000	-	12,000	-	10,000	-	-2,000	-	-16.67%
1150	Music Replacement Equipment	5,000	25,000	-	-	5,000	-	5,000	-	100.00%
1150	Music Registration Fees	3,500	144	5,000	-	5,000	-	-	-	-
1150	Music Supply and Materials	3,000	1,641	5,000	-	5,000	-	-	-	-
1150	Music Longevity	2,103	2,839	3,123	-	4,971	-	1,848	-	59.17%
1150	Music Field Trip Salary	-	-	3,500	-	3,500	-	-	-	-
1150 Totals:		270,658	280,824	287,394	2.00	295,061	2.00	7,667	-	2.67%
1160	Staff Dev. Contracted Services	68,250	142,636	45,441	-	60,441	-	15,000	-	33.01%
1160	Curr.Dev. Stipends	60,900	40,150	66,900	-	66,900	-	-	-	-
1160	District Memberships	25,000	-	27,500	-	27,500	-	-	-	-

PROG	Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Budget Diff	FY23/22 FTE Diff	FY23/22 % Diff
1160	Staff Dev. Conferences	23,100	5,190	24,255	-	24,255	-	-	-	-
1160	Staff Dev. Tuition Reimbursement	23,000	10,951	30,000	-	30,000	-	-	-	-
1160	Staff Dev. Professional Salary	11,550	7,218	12,705	-	12,705	-	-	-	-
1160	Staff Dev. Mentoring	10,000	14,250	11,000	-	16,000	-	5,000	-	45.45%
1160	Curr. Dev. S/M	6,516	6,974	7,168	-	7,168	-	-	-	-
1160	Professional Dev. Substitute Salary	-	-	16,000	-	16,000	-	-	-	-
1160 Totals:		228,316	227,369	240,969	-	260,969	-	20,000	-	8.30%
1180	Science Teaching Salary	1,873,367	1,801,139	1,872,869	17.75	1,940,551	18	67,682	0.25	3.61%
1180	Science Dept. Chair Salary	73,967	72,966	74,791	0.5	76,661	0.5	1,870	-	2.50%
1180	Science Longevity	33,635	30,281	35,391	-	41,754	-	6,363	-	17.98%
1180	Science Teaching S/M	23,500	22,662	20,250	-	20,250	-	-	-	-
1180	Robotics	8,000	-	11,250	-	11,250	-	-	-	-
1180	Science Equipment	7,300	-	7,300	-	7,300	-	-	-	-
1180	Science Textbooks	300	-342	300	-	6,107	-	5,807	-	1935.67%
1180	Science Maintenance Contracts	-	-	4,000	-	4,000	-	-	-	-
1180	Science Toxic Waste Disposal	-	-	2,000	-	2,000	-	-	-	-
1180	Geology Field Trip	-	-	-	-	-	-	-	-	-
1180	Science Software	-	-	4,370	-	5,501	-	1,131	-	25.88%
1180 Totals:		2,020,069	1,926,706	2,032,521	18.25	2,115,374	18.50	82,853	-	4.08%
1190	Social Studies Teaching Salary	1,610,043	1,629,564	1,675,626	14.25	1,732,195	14.25	56,569	-	3.38%
1190	Social Studies Dept. Chair Salary	66,899	70,269	69,804	0.5	75,057	0.5	5,253	-	7.53%
1190	Social Studies Longevity	47,299	43,281	53,084	-	53,684	-	600	-	1.13%
1190	Social Studies Textbooks	3,360	-	635	-	635	-	-	-	-
1190	Social Studies Tch. S/M	3,180	1,781	6,190	-	4,912	-	-1,278	-	-20.65%
1190	Social Studies Software	-	-	6,190	-	6,190	-	-	-	-
1190 Totals:		1,730,781	1,744,895	1,811,529	14.75	1,872,673	14.75	61,144	-	3.38%
1200	Non-Public Tuitions	1,549,363	1,106,509	2,151,137	-	2,635,198	-	484,061	-	22.50%
1200	SPED Teaching Salary	1,162,607	1,346,123	1,459,829	14.1	1,545,050	14.8	85,221	0.7	5.84%
1200	SPED Tutor Salary	1,073,917	898,655	1,016,419	24.54	1,076,444	25.54	60,025	1	5.91%
1200	SPED H. S. Psych. Salary	430,726	431,481	459,961	5	484,432	5	24,471	-	5.32%
1200	SPED Contracted Services (Instructional)	312,319	223,447	302,500	-	143,377	-	-159,123	-	-52.60%

PROG	Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Budget Diff	FY23/22 FTE Diff	FY23/22 % Diff
1200	H.S. S/L Pathologist	135,357	137,109	139,083	1.2	122,278	1	-16,805	-0.2	-12.08%
1200	SPED Clerical Salary	85,363	111,652	111,762	1.8	117,167	1.8	5,405	-	4.84%
1200	Collaborative Tuitions	85,000	165,053	129,000	-	411,522	-	282,522	-	219.01%
1200	SPED Director Salary	66,000	66,000	67,650	0.4	70,000	0.4	2,350	-	3.47%
1200	SPED Alt Ed. Regular Teaching Salary	53,186	19,698	56,224	0.5	58,683	0.5	2,459	-	4.37%
1200	SPED Aides Salary	35,000	35,065	37,640	1	39,071	1	1,431	-	3.80%
1200	Pathways Summer Prog. Sal.	29,307	29,570	29,307	-	29,307	-	-	-	-
1200	SPED Non-District Travel	15,000	-	10,000	-	10,000	-	-	-	-
1200	SPED Longevity	13,664	12,301	13,532	-	14,912	-	1,380	-	10.20%
1200	SPED Office S/M	10,000	5,298	8,000	-	7,718	-	-282	-	-3.53%
1200	SPED Home Tutor Salary	7,500	17,166	-	-	-	-	-	-	-
1200	SPED New Equipment	7,400	417	5,000	-	-	-	-5,000	-	-100.00%
1200	SPED Assistive Technology	5,000	-	5,000	-	-	-	-5,000	-	-100.00%
1200	SPED Testing S/M	5,000	12,079	5,000	-	-	-	-5,000	-	-100.00%
1200	SPED Supervision S/M	3,500	27,642	2,500	-	-	-	-2,500	-	-100.00%
1200	ESY Professional Staff	3,000	5,961	3,000	-	15,625	-	12,625	-	420.83%
1200	Pathways Program & Launch S/M	3,000	2,855	3,000	-	-	-	-3,000	-	-100.00%
1200	SPED Equipment Repair	1,080	2,429	1,080	-	-	-	-1,080	-	-100.00%
1200	SPED Coordinator	-	107,523	130,368	1	128,125	1	-2,243	-	-1.72%
1200	SPED Licenses	-	-	-	-	2,180	-	2,180	-	100.00%
1200	SPED Instructional Hardware	-	-	-	-	2,000	-	2,000	-	100.00%
1200	Contracted Diagnostic & Evaluation Services	-	-	-	-	5,000	-	5,000	-	100.00%
1200	Contracted Psych Services	-	-	-	-	17,500	-	17,500	-	100.00%
1200	SPED Summer Training (R&D)	-	-	-	-	7,500	-	7,500	-	100.00%
1200	SPED Conferences and Workshops	-	-	-	-	7,500	-	7,500	-	100.00%
1200	SPED Professional Development	-	-	-	-	25,600	-	25,600	-	100.00%
1200	SPED Translations	-	-	-	-	-	-	-	-	-
1200	SPED Subs	-	-	-	-	-	-	-	-	-
1200	SPED Non District Travel	-	-	-	-	1,200	-	1,200	-	100.00%
1200	Home Instructors - SPED In-District Employees	-	-	-	-	3,000	-	3,000	-	100.00%

PROG	Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Budget Diff	FY23/22 FTE Diff	FY23/22 % Diff
1200	Home & Hospital Instruction	-	-	-	-	10,000	-	10,000	-	100.00%
1200	ESY Aides & Tutors	-	-	-	-	4,500	-	4,500	-	100.00%
1200	SPED Instructional Equipment	-	-	-	-	6,000	-	6,000	-	100.00%
1200	SPED Teaching S/M	-	-	-	-	20,000	-	20,000	-	100.00%
1200	SPED Instructional Software	-	-	-	-	1,000	-	1,000	-	100.00%
1200	SPED Testing & Assessment S/M	-	-	-	-	20,000	-	20,000	-	100.00%
1200	SPED Computer Software	-	-	9,470	-	-	-	-9,470	-	-100.00%
1200	Out-of-State Tuitions	-	180,069	222,827	-	-	-	-222,827	-	-100.00%
1200	Prepaid SPED Tuitions	-	-12,209	-	-	-	-	-	-	-
1200	Circuit Breaker/IDEA Offset	-	-	-968,821	-	-1,095,238	-	-126,417	-	13.05%
1200	SPED Dept. Head	-	-	-	-	71,081	0.5	71,081	0.5	100.00%
1200 Totals:		5,092,289	4,931,893	5,410,468	49.54	6,017,732	51.54	607,264	2	11.22%
1210	Long Term Subs	140,000	163,763	70,000	-	70,000	-	-	-	-
1210	Substitute Salary	-	-	70,000	-	70,000	-	-	-	-
1210	Substitute Special Ed Salary	-	33	3,500	-	3,500	-	-	-	-
1210 Totals:		140,000	163,796	143,500	-	143,500	-	-	-	-
1220	Applied Tech. Teaching S/M	10,800	10,823	10,800	-	10,800	-	-	-	-
1220	Applied Tech. Textbooks	9,047	11,851	-	-	-	-	-	-	-
1220	Applied Tech. New Equipment	600	231	2,600	-	4,000	-	1,400	-	53.85%
1220 Totals:		20,447	22,905	13,400	-	14,800	-	1,400	-	10.45%
1250	Theatre Arts Teaching Salary	27,609	27,677	28,369	0.25	29,078	0.25	709	-	2.50%
1250	Theatre Arts Contract Services	12,500	4,234	14,000	-	14,000	-	-	-	-
1250	Theatre Arts Tch. S/M	9,250	1,483	10,000	-	11,000	-	1,000	-	10.00%
1250	Theatre Arts Software	-	-	1,596	-	1,596	-	-	-	-
1250 Totals:		49,359	33,394	53,965	0.25	55,674	0.25	1,709	-	3.17%
2310	Coaches Salary	426,720	417,259	426,720	-	426,720	-	-	-	-
2310	Athletics Director Salary	138,945	137,928	141,377	1	145,972	1	4,595	-	3.25%
2310	Athletics Drivers Salary	99,852	36,114	99,852	-	99,852	-	-	-	-
2310	Trainers Salary	79,568	80,910	81,759	1	82,000	1	241	-	0.29%
2310	Facilities Rental	22,500	-	22,500	-	22,500	-	-	-	-
2310	Athletics Dept. Clerical Sal.	17,031	21,918	17,329	0.46	17,676	0.46	347	-	2.00%
2310 Totals:		784,616	694,129	789,537	2.46	794,720	2.46	5,183	-	0.66%

PROG	Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Budget Diff	FY23/22 FTE Diff	FY23/22 % Diff
2320	Central Supply S/M	5,050	6,600	5,050	-	5,050	-	-	-	-
2320 Totals:		5,050	6,600	5,050	-	5,050	-	-	-	-
2330	Co-Curricular Professional Salary	250,000	198,175	250,000	-	250,000	-	-	-	-
2330	Radio Station Mgr. Salary	83,435	83,578	85,713	1	88,617	1	2,904	-	3.39%
2330	Co-Curricular S/M	20,000	1,636	28,350	-	28,350	-	-	-	-
2330	Radio Station Staff Assists	14,165	8,430	17,383	0.5	15,863	0.5	-1,520	-	-8.74%
2330	Co-Curricular Fees	11,310	1,445	15,980	-	15,980	-	-	-	-
2330	Rivers Software	-	-	2,351	-	2,612	-	261	-	11.10%
2330	Audio Visual Contract Services	-	-	3,000	-	3,000	-	-	-	-
2330	Audio Visual S/M	-	35,165	670	-	670	-	-	-	-
2330 Totals:		378,910	328,429	403,447	1.50	405,092	1.50	1,645	-	0.41%
2340	Professional Contingency	150,000	-	150,000	-	150,000	-	-	-	-
2340	Early Retirement Incentive	80,000	80,000	50,000	-	10,000	-	-40,000	-	-80.00%
2340	Sick Leave - Instructional	62,256	74,585	74,585	-	94,336	-	19,751	-	26.48%
2340	Neg. Funds - Non-Bargaining	25,000	-	25,000	-	25,000	-	-	-	-
2340 Totals:		317,256	154,585	299,585	-	279,336	-	-20,249	-	-6.76%
2350	Copy Service Operator Salary	23,315	23,109	23,717	0.4	24,439	0.4	722	-	3.04%
2350	Copier Lease/Purchase	10,500	9,985	10,500	-	10,500	-	-	-	-
2350	Copy Service S/M	4,500	2,059	4,500	-	4,500	-	-	-	-
2350	Copier Maintenance	4,000	3,607	4,000	-	4,000	-	-	-	-
2350 Totals:		42,315	38,760	42,717	0.40	43,439	0.40	722	-	1.69%
2370	Field Trip Drivers Salary	15,000	1,603	15,000	-	15,000	-	-	-	-
2370 Totals:		15,000	1,603	15,000	-	15,000	-	-	-	-
2390	Nurse/Nurse Asst. Sal.	197,762	228,655	288,271	3	311,799	3	23,528	-	8.16%
2390	Health Services S/M	10,000	2,174	2,500	-	2,500	-	-	-	-
2390	Health Serv. Contr. Services	-	4,158	-	-	-	-	-	-	-
2390 Totals:		207,762	234,987	290,771	3.00	314,299	3.00	23,528	-	8.09%
2400	Paras: Dept. Clerical Salary	124,327	121,599	126,574	2.9	129,827	2.9	3,253	-	2.57%
2400	Campus Monitor Salary	85,312	79,077	62,233	2.5	63,789	2.5	1,556	-	2.50%
2400 Totals:		209,639	200,676	188,807	5.40	193,616	5.40	4,809	-	2.55%
2410	School District Travel	7,000	7,800	7,000	-	7,000	-	-	-	-
2410 Totals:		7,000	7,800	7,000	-	7,000	-	-	-	-

PROG	Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Budget Diff	FY23/22 FTE Diff	FY23/22 % Diff
3510	Financial Serv. Staff Salary	213,973	224,655	209,801	2.3	238,159	2.7	28,358	0.4	13.52%
3510	Dir. of Finance & Operations Sal.	88,647	90,118	93,275	0.5	95,607	0.5	2,332	-	2.50%
3510	Superintendent's Salary	85,733	84,477	96,839	0.4	99,260	0.4	2,421	-	2.50%
3510	Dir. of Teaching/Learning Salary	78,294	77,720	79,664	0.4	82,253	0.4	2,589	-	3.25%
3510	Human Resources Admin. Sal.	47,858	67,290	49,175	0.4	50,773	0.4	1,598	-	3.25%
3510	Teach/Learning Support Staff	45,361	45,453	61,546	0.8	63,372	0.8	1,826	-	2.97%
3510	Legal Services	40,000	71,219	40,000	-	40,000	-	-	-	-
3510	Human Resources Staff Sal.	37,205	35,544	30,519	0.4	50,068	0.8	19,549	0.4	64.06%
3510	Supt. Support Staff	30,450	30,525	31,289	0.4	32,306	0.4	1,017	-	3.25%
3510	Toner Service	20,569	18,365	20,569	-	20,569	-	-	-	-
3510	Human Resources Contr. Services	12,800	15,471	13,375	-	13,375	-	-	-	-
3510	Bus. Office Contr. Services	11,000	10,513	4,850	-	4,850	-	-	-	-
3510	Supt. Memberships	5,150	5,103	5,150	-	5,150	-	-	-	-
3510	Supt. S/M	4,550	1,619	4,550	-	4,550	-	-	-	-
3510	Bus. Office S/M	2,500	7,861	2,500	-	2,500	-	-	-	-
3510	Bus. Office Prof. Development	2,500	3,509	2,000	-	2,000	-	-	-	-
3510	Dir T/L Development	2,500	-	2,750	-	2,750	-	-	-	-
3510	Supt. Prof. Development	2,000	1,522	2,000	-	2,000	-	-	-	-
3510	Super. Contracted Serv.	1,800	1,723	1,800	-	1,800	-	-	-	-
3510	Human Resources S/M	1,400	1,488	1,400	-	1,400	-	-	-	-
3510	Human Resources Prof. Development	1,000	34	1,000	-	1,000	-	-	-	-
3510	Human Resources Recruiting Exp.	1,000	-	1,000	-	1,000	-	-	-	-
3510	Dir T&L S/M	840	333	924	-	924	-	-	-	-
3510	Bus. Office Memberships	737	528	1,100	-	1,100	-	-	-	-
3510	Human Resources Memberships	220	-	220	-	220	-	-	-	-
3510	Supt. Consultant Contract	-	-	-	-	12,500	-	12,500	-	100.00%
3510	METCO Academic Liason	-	-	73,625	1	73,625	1	-	-	-
3510	DEI Contract Services	-	-	-	-	2,200	-	2,200	-	100.00%
3510	DEI Building Leads	-	-	-	-	2,669	-	2,669	-	100.00%
3510	DEI Intern	-	-	-	-	8,000	-	8,000	-	100.00%
3510	ADL Training	-	-	-	-	3,500	-	3,500	-	100.00%

PROG	Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Budget Diff	FY23/22 FTE Diff	FY23/22 % Diff
3510	DEI Supplies & Materials	-	-	-	-	1,000	-	1,000	-	100.00%
3510	DEI Director	-	-	-	-	57,149	0.4	57,149	0.4	100.00%
3510 Totals:		738,087	795,070	830,921	6.60	977,629	7.80	146,708	1	17.66%
3520	Principals Clerical Salary	299,378	249,872	263,709	4	269,500	4	5,791	-	2.20%
3520	Asst. Principals Salary	288,512	286,401	293,562	2	303,102	2	9,540	-	3.25%
3520	Principal's Salary	177,939	176,637	181,053	1	186,938	1	5,885	-	3.25%
3520	Graduation Expenses	39,196	31,247	19,598	-	26,283	-	6,685	-	34.11%
3520	Principals S/M	25,000	31,832	25,000	-	31,530	-	6,530	-	26.12%
3520	Prin. Prof. Development	6,550	2,934	6,550	-	6,550	-	-	-	-
3520	Principals Copier Maintenance	2,500	-	2,500	-	2,500	-	-	-	-
3520 Totals:		839,075	778,923	791,972	7.00	826,403	7.00	34,431	-	4.35%
3530	School Committee Dues	6,800	-	6,800	-	6,800	-	-	-	-
3530	School Comm. Clerical Salary	3,500	2,002	3,500	-	3,500	-	-	-	-
3530	School Committee S/M	1,600	-	1,600	-	1,600	-	-	-	-
3530	School Comm. Contr. Services	1,000	2,801	1,000	-	1,000	-	-	-	-
3530	School Committee Conferences	500	-	500	-	500	-	-	-	-
3530 Totals:		13,400	4,803	13,400	-	13,400	-	-	-	-
4610	Capital Stabilization	-	200,000	-	-	-	-	-	-	-
4610 Totals:		-	200,000	-	-	-	-	-	-	-
4620	Bldg. Serv. Workers Salary	531,241	502,235	542,995	9	556,465	9	13,470	-	2.48%
4620	Bldg. Serv. Workers Overtime	86,500	49,724	86,500	-	86,500	-	-	-	-
4620	Bldg. Serv. Wkr. S/M	31,750	16,911	20,900	-	21,527	-	627	-	3.00%
4620	Ripley Bldg. Serv. Wkr. Salary	29,758	31,567	29,311	0.4	30,112	0.4	801	-	2.73%
4620	Ripley Bldg. Serv. Wkr. Overtime	2,500	2,268	2,500	-	2,500	-	-	-	-
4620 Totals:		681,749	602,705	682,206	9.40	697,104	9.40	14,898	-	2.18%
4630	I.T. Sr. Support Analyst Salary	305,954	269,695	313,457	4	329,686	4	16,229	-	5.18%
4630	I.T. Unit Ldr. Salary	163,881	157,811	168,465	1.5	170,809	1.5	2,344	-	1.39%
4630	I.T. Services Networking	91,198	67,406	91,198	-	91,198	-	-	-	-
4630	Dir. of Info. Tech. Salary	77,336	76,680	78,598	0.5	81,152	0.5	2,554	-	3.25%
4630	Admin. Software Support	73,000	92,920	73,000	-	73,000	-	-	-	-
4630	I. T. Services New Equipment	70,000	176,701	70,000	-	70,000	-	-	-	-

PROG	Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Budget Diff	FY23/22 FTE Diff	FY23/22 % Diff
4630	I. T. Services Clerical Sal.	30,347	30,256	30,350	0.38	31,199	0.38	849	-	2.80%
4630	I.T. Services Office S/M	15,000	18,102	15,000	-	15,000	-	-	-	-
4630	Contr. Serv. - Web Page	3,000	436	3,000	-	3,000	-	-	-	-
4630	I.T. Vehicle Maint.	500	150	500	-	500	-	-	-	-
4630	I.T. Vehicle Ins.	450	-	450	-	450	-	-	-	-
4630	I.T. Gasoline	350	-	350	-	350	-	-	-	-
4630	Campus Security Contracted Services	-	21,185	-	-	-	-	-	-	-
4630	I.T. Vehicle Replacement	-	12,318	-	-	-	-	-	-	-
4630 Totals:		831,016	923,660	844,368	6.38	866,344	6.38	21,976	-	2.60%
4640	Maint. Contr. Services - Buildings	137,410	157,638	147,360	-	138,860	-	-8,500	-	-5.77%
4640	Maintenance Salary	134,587	157,445	199,816	2.5	202,680	2.4	2,864	-0.1	1.43%
4640	Maint. S/M - Buildings	56,500	125,555	65,500	-	49,000	-	-16,500	-	-25.19%
4640	Maintenance Manager Salary	53,300	52,910	54,233	0.4	55,996	0.4	1,763	-	3.25%
4640	Maint. Contr. Services - Snow Plow	42,000	6,715	42,000	-	31,000	-	-11,000	-	-26.19%
4640	Maint. Contr. Services - Grounds	34,400	19,029	76,600	-	73,500	-	-3,100	-	-4.05%
4640	Trash Pick-up & Recycling	29,062	26,646	29,062	-	30,516	-	1,454	-	5.00%
4640	Maintenance S/M - Grounds	21,210	33,475	25,600	-	25,600	-	-	-	-
4640	Maintenance Overtime	20,000	6,195	20,000	-	20,000	-	-	-	-
4640	Maint. Supplemental Labor	15,000	-	15,000	-	15,000	-	-	-	-
4640	Maint. Replacement Equipment	8,200	-	8,200	-	-	-	-8,200	-	-100.00%
4640	Maintenance Clerical Salary	4,336	3,635	4,237	0.12	4,326	0.12	89	-	2.10%
4640 Totals:		556,005	589,243	687,608	3.02	646,478	2.92	-41,130	-	-5.98%
4650	Maint. Vehicle Replacement	13,200	14,126	-	-	-	-	-	-	-
4650	Maintenance Gasoline	4,070	-	4,300	-	5,000	-	700	-	16.28%
4650	Maint. Vehicle Insurance	1,430	-	1,552	-	1,552	-	-	-	-
4650 Totals:		18,700	14,126	5,852	-	6,552	-	700	-	11.96%
4660	Drivers Salary	381,142	423,147	389,943	12.85	443,630	12.85	53,687	-	13.77%
4660	Trans. Vehicle Replacement	314,360	679,460	379,213	-	432,524	-	53,311	-	14.06%
4660	Mechanics Salary	91,927	92,228	92,575	1.2	94,508	1.2	1,933	-	2.09%
4660	Gasoline/Diesel Fuel	65,440	26,817	65,440	-	55,840	-	-9,600	-	-14.67%
4660	Transportation S/M	61,295	81,353	80,592	-	75,232	-	-5,360	-	-6.65%

PROG	Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Budget Diff	FY23/22 FTE Diff	FY23/22 % Diff
4660	Trans. Coordinator Salary	39,646	23,402	37,988	0.8	24,164	0.8	-13,824	-	-36.39%
4660	Transportation Manager Salary	36,990	36,630	37,546	0.4	38,766	0.4	1,220	-	3.25%
4660	Trans. Contracted Service	34,655	18,621	34,655	-	32,395	-	-2,260	-	-6.52%
4660	Drivers Overtime	12,500	575	6,000	-	6,000	-	0	-	0.00%
4660	Trans. Vehicle Insurance	8,192	5,715	8,192	-	13,600	-	5,408	-	66.02%
4660	Mechanics Overtime	7,000	1,925	7,000	-	7,000	-	-	-	-
4660	Knox Trail Heating	6,000	-	6,000	-	6,000	-	-	-	-
4660	Trans. Alcohol & Drug Testing	-	68	-	-	-	-	-	-	-
4660	Trans. Staff Development	-	741	-	-	-	-	-	-	-
4660 Totals:		1,059,147	1,390,682	1,145,144	15.25	1,229,659	15.25	84,515	-	7.38%
4670	SPED CASE Trans. Contracted Services	630,808	630,808	670,449	-	432,630	-	-237,819	-	-35.47%
4670	Sped Vehicle Insurance	600	-	600	-	600	-	-	-	-
4670	Sped Vehicle S/M	500	79	500	-	500	-	-	-	-
4670	SPED OTHER Trans. Contracted Services	-	41,588	-	-	-	-	-	-	-
4670 Totals:		631,908	672,475	671,549	-	433,730	-	-237,819	-	-35.41%
4680	CCHS Heating	94,549	100,879	104,004	-	111,000	-	6,996	-	6.73%
4680	Ripley Heating	14,875	12,623	14,875	-	15,619	-	744	-	5.00%
4680	Trans. Repair Heating	5,925	-	5,925	-	6,221	-	296	-	5.00%
4680 Totals:		115,349	113,502	124,804	-	132,840	-	8,036	-	6.44%
4690	CCHS Electricity	318,434	354,942	318,434	-	334,356	-	15,922	-	5.00%
4690	Telephone	47,261	38,448	47,261	-	47,261	-	-	-	-
4690	CCHS Water/Sewer	29,982	-	29,982	-	30,431	-	449	-	1.50%
4690	Ripley Electricity	29,708	26,099	31,500	-	31,194	-	-306	-	-0.97%
4690	Trans Electricity	6,000	5,868	6,758	-	7,096	-	338	-	5.00%
4690	Ripley Water/Sewer	2,923	-	2,923	-	3,069	-	146	-	4.99%
4690 Totals:		434,308	425,357	436,858	-	453,407	-	16,549	-	3.79%
5800	H.S. '15 Building - Principal	1,350,000	1,350,000	1,300,000	-	1,300,000	-	-	-	-
5800	H.S. '13 Building - Principal	1,300,000	1,300,000	1,300,000	-	1,130,000	-	-170,000	-	-13.08%
5800	H.S. '15 Building - Interest	729,220	729,220	671,252	-	615,431	-	-55,821	-	-8.32%
5800	H.S. '13 Building - Interest	705,133	705,133	646,176	-	654,250	-	8,074	-	1.25%
5800	H.S. '16 Building - Principal	115,000	115,000	115,000	-	115,000	-	-	-	-

PROG	Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Budget Diff	FY23/22 FTE Diff	FY23/22 % Diff
5800	H.S. '16 Building - Interest	52,350	52,350	48,900	-	45,450	-	-3,450	-	-7.06%
5800	H.S. '16 Landfill - Principal	50,000	81,363	100,000	-	216,552	-	116,552	-	116.55%
5800	H.S. '16 Landfill - Interest	50,000	18,637	10,584	-	26,509	-	15,925	-	150.46%
5800	Debt Service Banking	-	95,525	-	-	4,000	-	4,000	-	100.00%
5800 Totals:		4,351,703	4,447,228	4,191,912	-	4,107,192	-	-84,720	-	-2.02%
5810	Hospital/Life Insurance	1,483,803	1,202,650	1,383,803	-	1,473,750	-	89,947	-	6.50%
5810	OPEB Liability - Active EE Retiree Medical Ins.	550,000	550,000	550,000	-	550,000	-	-	-	-
5810	Retiree Medical Insurance	376,831	304,847	376,831	-	341,880	-	-34,951	-	-9.27%
5810	FICA Medical Insurance	294,794	300,777	298,082	-	307,082	-	9,000	-	3.02%
5810	Workers' Compensation	125,000	114,475	125,000	-	125,000	-	-	-	-
5810	Social Security Tax	46,406	44,893	47,656	-	49,086	-	1,430	-	3.00%
5810	Unemployment Compensation	45,000	67,568	22,000	-	22,000	-	-	-	-
5810	Public Liability Insurance	41,821	43,119	42,321	-	45,000	-	2,679	-	6.33%
5810	Sch. Comm. Prof. Liability	8,689	9,654	8,774	-	10,500	-	1,726	-	19.67%
5810	Nurses Liability Ins.	240	222	300	-	222	-	-78	-	-26.00%
5810 Totals:		2,972,584	2,638,205	2,854,767	-	2,924,520	-	69,753	-	2.44%
5820	Retirement	705,905	774,303	797,700	-	760,776	-	-36,924	-	-4.63%
5820 Totals:		705,905	774,303	797,700	-	760,776	-	-36,924	-	-4.63%
5830	School Choice Assessment	73,019	14,142	13,442	-	12,000	-	-1,442	-	-10.73%
5830	Charter School Assessment	42,000	16,773	20,012	-	39,270	-	19,258	-	96.23%
5830 Totals:		115,019	30,915	33,454	-	51,270	-	17,816	-	53.26%
5840	Audit Contract	48,585	38,000	48,585	-	49,685	-	1,100	-	2.26%
5840	Postage	10,000	-135	8,000	-	8,000	-	-	-	-
5840	Banking Services	3,000	8,177	3,000	-	3,000	-	-	-	-
5840	Treasurer Bonds	500	-	500	-	500	-	-	-	-
5840 Totals:		62,085	46,042	60,085	-	61,185	-	1,100	-	1.83%
6000	School Lunch Salaries	-	100,000	-	-	-	-	-	-	-
6000 Totals:		-	100,000	-	-	-	-	-	-	-
6105	Athletics S/M	-	86,652	-	-	-	-	-	-	-
6105	Athletics Memberships	-	-	-	-	-	-	-	-	-
6105 Totals:		-	86,652	-	-	-	-	-	-	-

PROG	Description	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 FTE's	FY23 Req'd Budget	FY23 Req'd FTE's	FY23/22 Budget Diff	FY23/22 FTE Diff	FY23/22 % Diff
7220	METCO S/M	-	3,545	-	-	-	-	-	-	-
7220 Totals:		-	3,545	-	-	-	-	-	-	-
Totals:		34,958,922	34,523,536	35,759,374	223.7	36,541,181	227.05	781,807	3.35	2.19%

Appendix F: Glossary

Agency Fund- A fund consisting of resources received and held by a school district as an agent for others; for example, taxes collected and held by a school district for another school district. Sometimes resources held by one fund of a school district for other funds of the unit are handled through an agency fund. An example is taxes held by an agency fund for distribution among other funds.

Annuity- A Series of equal money payments at equal intervals during a designated period of time. In school accounting the most frequent annuities are accumulations of debt service funds for term bonds in payments to retire employees and the public employee retirement systems.

Asset- Property in property right of the school district which has monetary value.

Athletic Revolving Account – Athletic user fee collections. This account is used to fund athletic supplies, materials, and equipment as needed.

Balance Sheet- A statement which discloses the assets, liabilities, and equities of a fund of a school district at a specified date.

Bond- A written promise to pay a specified sum of money at the face value or principal at a specified date or dates in the future, call maturity dates, together with periodic interest at a specified rate.

Bond Anticipation Note (BAN)- A short term interest bearing note issued by a school district in anticipation of bonds to be issued at a later date. These promissory notes are retired from the proceeds of the bond issue to which they are related.

Budget- A plan of financial operation embodying an estimate or proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

Capital budget- A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget. If the capital program is an operation, it will be the first year thereof.

Charter School- a public school operating under M.G.L. c. 71, § 89, and 603 C.M.R. 1.00. This term encompasses Commonwealth and Horace Mann charter schools unless otherwise specified.

Circuit Breaker- the reimbursement program for certain costs of special education as specified in M.G.L. c. 71B, § 5.

Debt- An obligation resulting from borrowing of money or from the purchase of goods or services. Debts of school systems include bonds, time warrants, tax anticipation notes payable, accounts payable, vouchers payable, interest payable, and salaries payable.

Encumbrances- Obligations or commitments in the form of purchase orders, contracts issued or salary commitments which are chargeable to an appropriation and for which a part of the

appropriation is reserved. They cease to be encumbrances when paid or when the title to goods or services is received in the actual liability is created.

Extra-Curricular Revolving Account: Revolving account used to support extracurricular activities.

Federal Grants: The district receives Federal Grants for Title I, Title IIA, IDEA (Special Education Grant), etc. Expenditures for these grants can only be expended on items for which the grant is purposed.

Fixed assets- Assets of a long term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and equipment.

Function- the activity for which a service or material is acquired. The functions in which school districts are required to maintain and report financial data shall be identified and described in guidelines for reporting student and financial data published by the Department.

General Ledger- a book, file, or other device which contains the accounts needed to reflect, in summary and in detail, the financial position, the results of financial operations, the changes in equities of a fund or account group used by a school district.

General Fund- a fund used to account for our transactions of a school district which are not accounted for in another fund. The general fund is used to account for the ordinary operations or the basic educational programs of a school district which are financed from taxes and other general revenues.

IDEA Grant: The purpose of this federal entitlement grant program is to provide funds to ensure that eligible students with disabilities receive a free and appropriate public education that includes special education and related services designed to meet their individual needs.

Integrated Preschool Revolving Account: Donations to support Concord Integrated Preschool activities.

Internal control- A plan of an organization under which employees' duties are so arranged and records and procedures are so designed as to make it possible to provide effective safeguards and counting control over Assets, liabilities, revenue, income, expenses and expenditures. Under such a system, the work of employees is subdivided so that no single employee performs a complete cycle of operations. Procedures to be followed which require proper authorization by designated officials for all actions to be taken.

Liability- debt or other legal obligation arising out of transactions in the past which must be paid, renewed, or refunded at some future date.

Long Term Debt- debt with the maturity of more than one year after the date of issuance.

Lost Books Revolving Account – The collections and replacement of lost books.

Metropolitan Council for Educational Opportunity (METCO): The METCO Program is a grant program funded by the Commonwealth of Massachusetts. It is a voluntary program intended to expand educational opportunities, increase diversity, and reduce racial isolation, by permitting

students in certain cities to attend public schools in other communities that have agreed to participate. (DESE)

Municipal Bonds- a bond issued by a state or local governmental unit.

Music Gift Revolving Account – Donations to the Concord Public Schools Music program.

Object- the service or commodity obtained as a result of a specific expenditure. The object classifications in which school districts are required to maintain and report financial data shall be identified and described in guidelines published by the Department.

Operating Budget- a budget which applies to all revenue and expenditures other than capital outlay expenditures.

Operating Expenses- as used in the accounts of a school district's enterprise funds and internal service funds, the term means these costs which are necessary to the maintenance of the enterprise, the rendering of services, the sale of products, the production and disposition of commodities produced, and the collection of enterprise revenues.

Parent Teacher Groups (PTG) Revolving Accounts – Funding for PTG sponsor after school activities.

Private Grants – Grants on behalf of private organizations & non-profits. Most notably the Concord Education Fund.

Purchase Order- a document which authorizes the delivery of specified merchandise to the school district or the rendering of the making of a charge for them.

Requisition- a written demand or request, usually from one department to the purchasing officer or to another department, for specified articles or services.

School Choice- program that allows a parent to enroll his or her child in a school district that is not the child's home district. Every year the school committee in each school district decides whether it will accept new enrollments under this program and, if so, in what grades.

School Lunch Revolving Account – Revenues from the sales of school lunch offset costs for the food service program.

Short-term debt- debt with the maturity of one year or less after the date of issuance. Short term debt usually includes bond anticipation notes (BANS) payable, tax anticipation notes payable and warrants payable.

Special Education Circuit Breaker Revolving Account – State Special Education Circuit Breaker reimbursement fund. Revenues are calculated based on prior year reimbursable special education costs that exceeds the states foundation minimum for the prior fiscal year. The fund is used to pay current fiscal year out of district special education tuitions.

Special revenue fund- a fund that is created to be used to account for financial transactions for designated educational purposes from special sources of revenue and that are not part of the school districts foundation educational program.

STARS Grant – State grant used to fund “The Poets Retreat” program.

Statute- a written law enacted by a duly organized in constituted legislative body.

Student Activity Fund - A fund established under M.G.L. Section 47 Chapter 71 to administer extra-curricular student activities.

Student Opportunity Act - 2019 state legislation that significantly overhauls the chapter 70 formula. The legislation phases in \$1.4 billion dollars of additional annual aid over the next seven years with priority being given to districts with large numbers of low-income students.

Title I Grant (Federal) – Title I, Part A of the Elementary and Secondary Education Act, as amended (ESEA) provides financial assistance to local educational agencies (LEAs) and schools with the highest percentages of children from low-income families in the district to help ensure that all children meet challenging state academic standards.

Title IIA Grant (Federal) – The purpose of Title II, Part A is to increase the academic achievement of all students by helping schools and districts improve teacher and principal quality and effectiveness.

Trial balance- a list of the balances of the accounts in a ledger kept by double entry, with the debt and credit balance is shown in separate columns. If the totals of the debit and credit columns are equal or their net balance agrees with a control account, the ledger from which the figures are taken is said to be in balance.

Warrant- an order drawn by the school District to the school district treasurer ordering him/her to pay a specified amount to a payee named on the warrant. Once signed by the treasurer, the warrant becomes a check payable by a bank named on the warrant by the treasurer.

Warrants payable- warrant issued by the school district but not yet signed by the treasurer.