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Superintendent and School Committee's FY21 Adopted Budget



Concord-Carlisle Regional School District
Concord, Massachusetts



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Mission

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



First Week of School and Freshman Orientation

Core Values and Beliefs

Academic Excellence

Respectful and Empathic Community

Educational Equity

Continuous Improvement

Professional Collaboration



CCHS Indoor Track Team State Champions



CCHS Squash Team at Nationals

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Section I: Introduction



Artwork by CCRSD Student Kyra Chen

Executive Summary

The Concord-Carlisle Regional School District (CCRS) completed the FY21 budget development process with a vote from the School Committee on December 18, 2019. 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 FY21 operating budget request for CCRS of \$31,093,182 represents a 2.83% increase above the FY20 appropriation. Debt service relating to the High School Building Project continues to decline resulting in a total FY21 budget request of 35,444,885, a 2.18% increase above the FY20 approved budget. See CCRS School Committee Approved Line Item Budget in appendix item (E). The budget below the original Concord Finance Committee guidelines by \$142,959.

Enrollment

CCRS overall enrollment levels are expected to remain relatively level through FY25. However, the share of Concord student enrollment continues to increase compared to Carlisle student enrollment.

October 1 Enrollment Information

	October 1 2018 (actual)		October 1 2019 (actual)		October 1 2020 (estimate)	
	<u>Concord</u>	<u>Carlisle</u>	<u>Concord</u>	<u>Carlisle</u>	<u>Concord</u>	<u>Carlisle</u>
9th grade	235	72	252	74	237	73
10th grade	224	63	233	70	252	74
11th grade	206	78	230	69	233	70
12th grade	238	84	205	76	230	69
Enrollment	903	297	920	289	952	286
Enrollment %	75.25%	24.75%	76.10%	23.90%	76.90%	23.10%

NESDEC Enrollment projections and October 1, 2019 enrollment reports are available as appendix item (C).

Excess and Deficiency

The district took action to increase its excess and deficiency fund balance. 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 is an estimate of FY19 operating results on 06/30/2019 E&D.

Excess and Deficiency Balance	
6/30/2018 E&D	931,635
<u>Add FY19 Budget Performance</u>	
FY19 Revenues in excess of budget	609,774
FY19 Expenditures less than budget	191,005
<u>Less Reserve for FY20 Budget</u>	
06/30/2018 E&D used to fund FY20 budget	(350,000)
06/30/2019 E&D	1,382,414

The 6/30/2019 E&D increase was planned as part of the FY20 budget development process. In October of 2018 the district participated in a Moody's credit review. The review affirmed the districts AAA rating but issued a negative outlook caused by declining district reserve funds. School Committee made the decision to nearly halve the use of E&D as a FY20 funding source primarily through a FY20 OPEB budget reduction. School Committees 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.

The E&D fund is statutorily limited to 5% of the succeeding years operating and capital budget. The 06/30/2019 E&D balance is approximately 4% of the FY20 budget.

Restructuring and Reporting Changes

The district continues to review organizational processes for effectiveness and efficiency. Areas of review can be operational or strategic in scope. Below is a summary of recent restructuring changes informed by the districts review process.

Restructuring and Reporting Changes

➤ Special Educational Leadership

Through the districts effort to restructure special education services, the leadership team now allows for a broader view and closer connections. The Director is now a Director of Student Services rather than solely Special Education creating thoughtful connections among a range of student supports. The Out of District Coordinator relates with the school district directly broadening the relationships and flow between in district and out of district services. A newly created Team Chair position is in place at Concord-Carlisle High School allowing for cohesion and consistency of processes, transitions, and support.

These leadership changes in conjunction with the programming changes outlined later in this document have fiscal impact in allowing more students to be serviced in our public schools.

➤ Purchasing

Purchasing continues to be centralized. All paper is acquired through the Ripley Copy Center and all ink purchasing has been consolidated with a single vendor. A more collaborative decision making process has been implemented for technology and educational material purchasing.

➤ Operations

Printing and copying are among the largest cost centers currently under review. Ongoing development of a systemic plan will reduce hardware and consumable costs.

➤ Student Registration

Implemented in the fall of 2019, all new student registrations are processed through the Superintendent's office. This will improve communication between departments and ensure accurate State reporting upon which state aid is based.

➤ Reporting

The Department of Elementary and Secondary Education regularly updates the fiscal reporting structure. Ongoing reporting changes include:

IT cost classifications have been revamped by DESE in an attempt to standardize statewide reporting. Before the changes, there was significant ambiguity regarding how certain IT expenditures should be reported. In the past, CCRSD included many school focus support positions, including help desk type activities, as District Wide IT. The new DESE IT cost classifications eliminate much of the ambiguity, moving many support positions to the operations and maintenance cost category. The District anticipates new DESE reporting standards will improve efforts to benchmark IT expenditures.

Other Post-Employment Benefits

The district funding schedule for Other Post-Employment Benefits (OPEB) has grown to a sizable portion of the annual operating budget as illustrated in the table on the next page. Since 2012, the district has committed \$4,345,588 of operating funds to the OPEB requirement. The most recent OPEB report is available as appendix item (B).

Fiscal Year	Actual/Proposed Contribution
2018	735,499
2019	600,000
2020	563,444
2021	550,000
2022	550,000

Special Education

The Grade 9 through age programs underwent an external review process in 2018. The report as well as the reports of the Concord Public Schools are posted and guide the efforts to improve student delivery models which also align with improved fiscal structures. These efforts include:

- Internal Intensive Programs

A Transition Program for students aged 18 to 22 who require services is now in place. The program is housed in the Ripley Administration Building and allows students authentic, life skills, and extensive time in the community. This program creates the final program in the district's continuum of services allowing more students to receive support within the district.

- Service Delivery Models

Work is ongoing in the review of service delivery. Concord-Carlisle High School rebuilt its model to focus on grouping students with similar needs. That work was reviewed in June of 2019 and continues to be assessed for ongoing improvements and efficacy. Discussions also continue as to the role of tutors.

- Response to Intervention

By providing a broader base of regular education services, special education is then offered as a means for individualized goals as is intended. We continue to collect data and offer more focused services prior to students entering special education.

Special Education (Continued)

The following chart compares the CCRSD total **FY18 and FY19** Special Education Tuition expenses by funding source.

FUNDING SOURCE	FY18 SPECIAL ED TUTIONS	FY19 SPECIAL ED TUTIONS
General Fund	2,202,877	2,992,188
Circuit Breaker	902,218	470,000
IDEA Grant	352,995	308,817
TOTAL:	3,458,090	3,771,005

Education Reform and Mandates

State and federal requirements continue to evolve. Legislative changes are continually monitored to ensure compliance. Below is a summary of current legislative priorities and their impacts.

- Innovation

The Commissioner is leading discussions focused on student engagement and fostering positive learning opportunities for students with less emphasis on test scores. These initiatives fully align with the District's Strategic Plan.

- English Language Learners

Our population continues to grow. Mandated services can require additional staffing at any time, as can translation services. We are currently servicing 8 students, including those considered "New Comers" requiring one to support.

- Grants and Reimbursements

Federal grants rates can fluctuate quickly depending on the decisions made at the federal level. Recent changes in Massachusetts provided us unexpected additional support for METCO. The state legislation continues to debate changes to the Chapter 70 formula and Special Education Circuit Breaker funds via the Student Opportunity Act. We stay connected and aware of the discussions in addition to lobbying through organizations and local legislators.

Capital Planning

The only capital needs are paving and repairing of the campus access road and creation of a new parking lot as identified in the January 31, 2019 Gale CCRSD campus feasibility study. A warrant article proposing the construction of a new parking lot will be presented as part of the 2020 Concord and Carlisle annual Town meetings.

Additionally, construction of an amenities building adjacent the stadium grandstands is being considered for future development. Other capital projects being explored are grant funding for an outdoor classroom and greenhouse, as well as possible private funding of field improvements and a track as outlined by the Campus Advisory Committee.

Transportation

CCRSO operates 20 buses, 1 of which is a wheelchair bus. The oldest of the fleet are from 2006. Below is a listing of the fleet. As part of the FY20 budget, the district has completed the procurement process of three new vehicles for delivery in January 2020. Below is a listing of the fleet. The three bolded vehicles are scheduled for replacement in February 2020. A focus on possible addition of electric buses to the regional fleet is ongoing.

YEAR	MAKE	TYPE	MILEAGE	FISCAL YEAR OF FINAL PAYMENT
2006	Blue Bird	Bus	198,770	PAID IN FULL
2008	Thomas	Bus	194,686	PAID IN FULL
2008	Thomas	Bus	196,373	PAID IN FULL
2009	Thomas	Bus	160,972	PAID IN FULL
2010	Thomas	Bus	154,774	PAID IN FULL
2012	Thomas	Bus	137,531	PAID IN FULL
2017	T-1218S	Bus	84,015	PAID IN FULL
2017	T-1048S	Whlchr	37,630	PAID IN FULL
2017	T-1218S	Bus	72,023	PAID IN FULL
2017	T-1218S	Bus	80,487	PAID IN FULL
2017	Blue Bird	Bus	48,033	PAID IN FULL
2018	Blue Bird	Bus	24,343	FY22
2018	Blue Bird	Bus	24,961	FY22
2018	Blue Bird	Bus	26,145	FY22
2018	Blue Bird	Bus	31,910	FY22
2018	Blue Bird	Bus	27,958	FY22
2018	Blue Bird	Bus	29,400	FY22
2018	Blue Bird	Bus	26,836	FY22
2020	Thomas	Bus	5,061	FY23
2020	Thomas	Bus	3,521	FY23

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	FY20	FY21	FY22	Contract Expiration
CCRSD Building Service Workers	2.75%	2.75%	TBD	June, 2021
Concord-Carlisle Teachers Association	2.50-2.75%	TBD	TBD	June, 2020
Secretaries Unit	2.75%	TBD	TBD	June, 2020
Bus Drivers Unit	2.75%	2.75%	TBD	June, 2021
Maintenance	2.75%	2.75%	TBD	June, 2021
CCRSD Tutors	2.50%	2.50%	2.50%	June, 2019

- CCTA bargaining is underway.
- Negotiations concluded with the CCHS Tutors in the spring of 2019.

External Funding

CCRSB receives additional revenue other than the assessed amount. Below is a chart of the additional revenue received in FY19 and what the district is projected to receive in FY20 and FY21. FY19 operating performance of other special revenue funds can be found in appendix item (D). An accompanying glossary can be found in appendix item (F).

EXTERNAL FUNDING SOURCES			
FUNDING SOURCE	FY19 ACTUAL	FY20 PROJECTED	FY21 PROJECTED
Circuit Breaker Revolving Account	1,068,354	1,065,259	860,469
Chapter 70	2,642,086	2,700,821	2,642,086
Chapter 71	684,739	700,162	684,739
Charter School Reimbursement	7,500	5,440	5,440
Federal Grants	366,487	431,036	366,487
Interest Earnings	153,392	100,000	105,000
METCO	387,083	387,083	357,440
Miscellaneous Revenue	76,997	80,000	30,000
Rental of School Facilities	18,324	15,000	15,000
TOTALS:	5,404,962	5,484,801	5,066,661

Health Insurance

Health care premiums continue to rise faster than inflation. FY19 active employee premiums increased between 5.5% and 9.5% depending on carrier and plan. In an effort to curb premium growth rates, the district introduced a high deductible health plan (HDHP) option in FY18. HDHP plans curb long run growth in health care spending by encouraging beneficiaries to price shop for non-emergency services. In order to encourage increased participation in HDHPs, CCRSD annually contributes \$1,000(individual plan) or \$2,000(family plan) to participating employee health savings accounts. In FY19 the district implemented a premium subsidy program to lower the employee share of premium costs. The premium subsidy program further encourages employee participation in HDHP and other lower cost insurance plans. Wellness programs encouraging healthy lifestyles, such as the district's annual Move Across America 13-week fitness initiative, continue to be developed.

FY18-FY21 Health Insurance Costs

Active Employees

FY18 \$1,039,901

FY19 \$1,107,605

FY20 \$1,394,366 (estimated)

FY21 \$1,483,803 (estimated)

Beyond active employee plans, the district offers retiree health insurance to eligible retirees, spouses, and dependents. Since retirees over the age of 65 are required to apply for Medicare parts A & B, the majority of district retirees are enrolled in either Medicare supplemental or Medicare Advantage plans. Premiums and premium growth for Medicare supplemental and Medicare Advantage plans are generally much lower than active employee plans. However, changes in the regulatory environment can dramatically impact rates. Medicare supplemental and Medicare Advantage premium rates increased between 8% and 16% in calendar year 2018. Calendar year 2020 rates will increase between 0% and 1.3%. Beyond premium increases, the cost of retiree health insurance increases proportionately to the number of eligible retirees. Because the population of eligible retirees continues to increase, the district expects retiree health insurance to be the fastest growing expenditure over the next decade. In the future, the OPEB Trust Fund will offset some or all of these costs.

FY18-FY21 Health Insurance Costs

Retirees

FY18 \$272,750

FY19 \$277,496

FY20 \$349,418 (estimated)

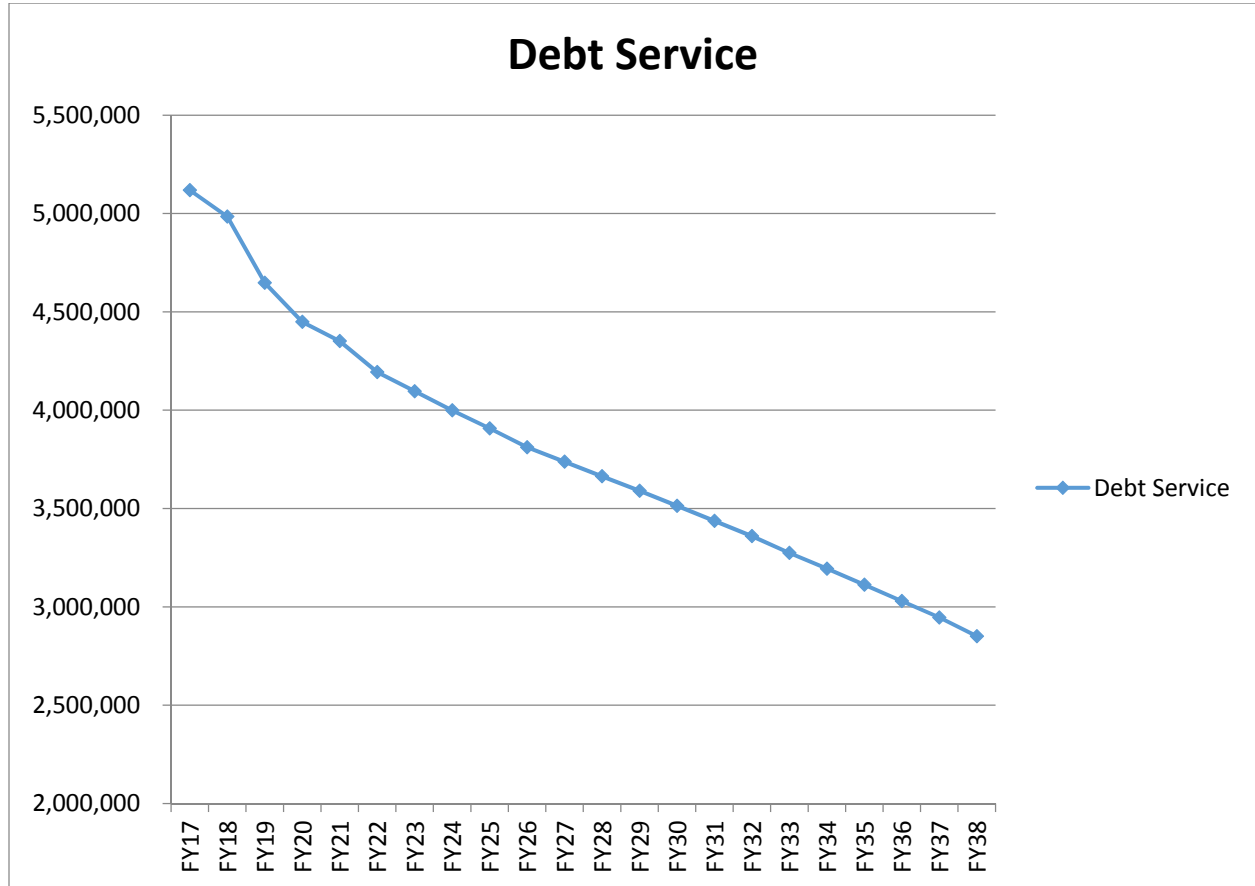
FY21 \$376,831 (estimated)

Debt Service

Amortization of the high school construction borrowings will apply downward pressure to debt service assessments through the next decade. The following table and chart present anticipated debt service amounts through the final high school construction debt service payment in FY2038.

Fiscal Year	Debt Service
FY17	5,118,980
FY18	4,984,609
FY19	4,647,698
FY20	4,449,320
FY21	4,351,704
FY22	4,193,728
FY23	4,096,482
FY24	3,999,236
FY25	3,907,886
FY26	3,811,790
FY27	3,738,022
FY28	3,664,255
FY29	3,590,487
FY30	3,514,074
FY31	3,437,071
FY32	3,359,781
FY33	3,274,543
FY34	3,194,292
FY35	3,112,646
FY36	3,029,467
FY37	2,946,288
FY38	2,851,080

Debt Service (Continued)



District Goals

District goals are developed annually in accordance with the strategic plan for the district and include objectives and action plans for student achievement, district improvements, and professional practice.

Key objectives for student achievement are to close performance gaps and providing students with effective interventions and special education settings. For district improvements there will be a focus on fostering learning environments that support student wellness, a safe school environment, creating a budget recommendation that supports student learning while being sensitive to impacts on citizens and taxpayers. Priorities for professional practice are creating a shared definition of cultural proficiency and improving the inclusivity of all students.

Superintendent Goals and Action Plans

Self-Assessment and Targeted Standards, Elements and Indicators

Upon review of the evaluation rubric, a number of focus areas emerge for my professional growth and the growth of the district this year. Evidence relative to each of these areas will be shared with the School Committee both mid and end of school year. Most of them are further developed within my goals for the year.

Standard I Instructional Leadership	Standard II Management and Operations	Standard III Family and Community Engagement	Standard IV Professional Culture
B. Instruction Indicator 1. Student Engagement 2. Meeting Diverse Needs D. Evaluation Indicator 1. Educator Goals 2. Student Learning Measures 3. Observations and Feedback 4. Performance Ratings	A. Environment Indicator 1. Social and Emotional Well Being 2. Student Health and Safety E. Fiscal Systems Indicator 1. Fiscal Systems	A. Engagement Indicator 1. Family Engagement 2. Community and Business Engagement B. Sharing Responsibility Indicator 1. Student Support 2. Family Support C. Communication Indicator 1. Culturally Proficient Communication	B. Cultural Proficiency Indicator 1. Policies and Practices E. Shared Vision Indicator 1. Shared Vision Development

Goals and Planning

Student Achievement Goals

Based on plans for research-based intervention and the development of new service delivery models and specialized programs, students will receive instruction aligned with their identified needs.

Objective	Action and Milestones	Strategic Plan and Rubric	Timeline	Outcome and Evidence
To provide targeted instruction to students to close gaps and address needs	<ul style="list-style-type: none">Continually review enrollment, services and impact of new intensive special education programsContinually review reorganization of special education programs horizontally and verticallyIdentify needs in research-based services and interventionsSupport principals in collecting screening data and providing interventions	Strategic Plan: 1.1, 1.2 Evaluation Rubric: Standard I	Fall 2019 Winter 2020 Spring 2020 Ongoing	Reduce special education referrals Increase the number of students receiving intense special education support within the district Demonstrate growth of skills among those receiving services in regular or special education

Goals and Planning (Continued)

Student Achievement Goals (Continued)

Develop the effectiveness of the evaluation system to foster collaboration, growth and innovation.

Objective	Action and Milestones	Strategic Plan and Rubric	Timeline	Outcome and Evidence
To model an effective evaluation system and foster a rich learning environment where collaboration and innovation are the focus	<ul style="list-style-type: none">• Review evaluation process with leadership team• Implement the revisions identified during the evaluation committee process• Foster collaboration and commitment of evaluators now possible due to reduced caseloads• Review evaluation documents for consistency and cohesion vertically and horizontally• Model the evaluation process with those I evaluate through collaborative goal setting, observations and structured feedback	Strategic Plan: 1.1, 1.2, 1.3 Evaluation Rubric: Standard I Standard II	Summer 2019 Fall 2019 Fall/ Winter 2019/20 Winter/ Spring 2019 / 2020 Ongoing	Increased number of evaluator/ teacher conferences Record number of staff and leadership meetings dedicated to evaluation

Goals and Planning (Continued)

Student Achievement Goals (Continued)

Create a teaching and learning climate where professional risk taking is encouraged and student engagement is increased.

Objective	Action and Milestones	Strategic Plan and Rubric	Timeline	Outcome and Evidence
To create a learning environment that regularly offers new approaches to learning that are student-centered, active and engaging	<ul style="list-style-type: none">• Seek external resources to spark new ideas• Monthly classroom walks with principals• Monthly meetings of Innovative Teaching Committee• Send messages to staff, students and community through regular communication of these priorities• Foster connections with in-district programs to reach more students	Strategic Plan 1.3 Evaluation Rubric: Standard I, II, IV	Ongoing on weekly, monthly or regularly scheduled basis	List of external collaborators Schedule of classroom walks and committee meetings Samples of messages Dates of program connections (i.e. Rivers and Revolutions in Grade 5)

Goals and Planning (Continued)

Professional Practice Goals

Through a zero-based budget approach, the FY21 budget will reflect cost effectiveness and efficiency while providing high quality service.

Objective	Action and Milestones	Strategic Plan and Rubric	Timeline	Outcome and Evidence
To create a sound FY21 budget that supports student learning	<ul style="list-style-type: none">• Implement a zero-based budget approach in conjunction with Director of Finance and Operations and leadership team• Continue to review all cost drivers for possible reorganization and reallocation	Strategic Plan 4.1 Evaluation Rubric: Standard II	Fall 2019 Fall 2019 Ongoing	FY21 Budget List of areas reorganized and potential savings CPS Warrant Articles Annual Town Meeting Outcomes

Goals and Planning (Continued)

District Improvement Goals

Objective	Action and Milestones	Strategic Plan and Rubric	Timeline	Outcome and Evidence
<p>To create a healthy learning environment where students experience balance, joy and overall wellbeing</p> <p>To promote a safe school environment</p> <p>To promote environmental sustainability</p>	<ul style="list-style-type: none"> • Foster common vision of student wellness across staff, parents and students • Conduct triangulated climate survey to assess strengths and growth areas • Continue to engage in Challenge Success planning and process at CMS and CHHS • Participate in district Social and Emotional Learning Committee • Foster Collection of student wellness screening tools for review and targeted intervention • Support review of Open Circle and advisory programs to maximize effectiveness in self-awareness and coping strategies • Support reconfiguration and transition efforts • Collaborate with the District Safety Committee to implement security action plan • Collaborate with the District Sustainability Committee to implement action plan 	<p>Strategic Plan 2.1-2.4</p> <p>Evaluation Rubric: Standard II</p>	<p>Fall 2019/ Winter 2020</p>	<p>Schedule of forums, meetings and survey implementation and data</p> <p>Ongoing</p> <p>Fall 2019/ Winter 2020</p>

Goals and Planning (Continued)

District Improvement Goals (Continued)

The district will develop a school culture where practices and procedures reflect culturally proficient knowledge and skills.

Objective	Action and Milestones	Strategic Plan and Rubric	Timeline	Outcome and Evidence
To develop a shared definition of cultural proficiency and improve the inclusivity of all students	<ul style="list-style-type: none">• Conduct equity audit that engages all stakeholders in data collections, review of current practices and recommendations for growth relative to cultural inclusivity• Create opportunities to expand inclusivity of special education students based on parent feedback through both formal programs (Best Buddies, unified sports, Special Olympics) and best practice for inclusive schools• Continue to build connections with parent groups through formal groups (i.e. SEPAC and Boston parent meetings) and individual relationships	Strategic Plan: 3.1-3.4 Evaluation Rubric: Standard II, III and IV	Winter 2020 Winter/Spring 2020 Ongoing	Professional Development Calendar 2019-2020 Teacher, Parent and Student Survey Results Schedule of Meetings

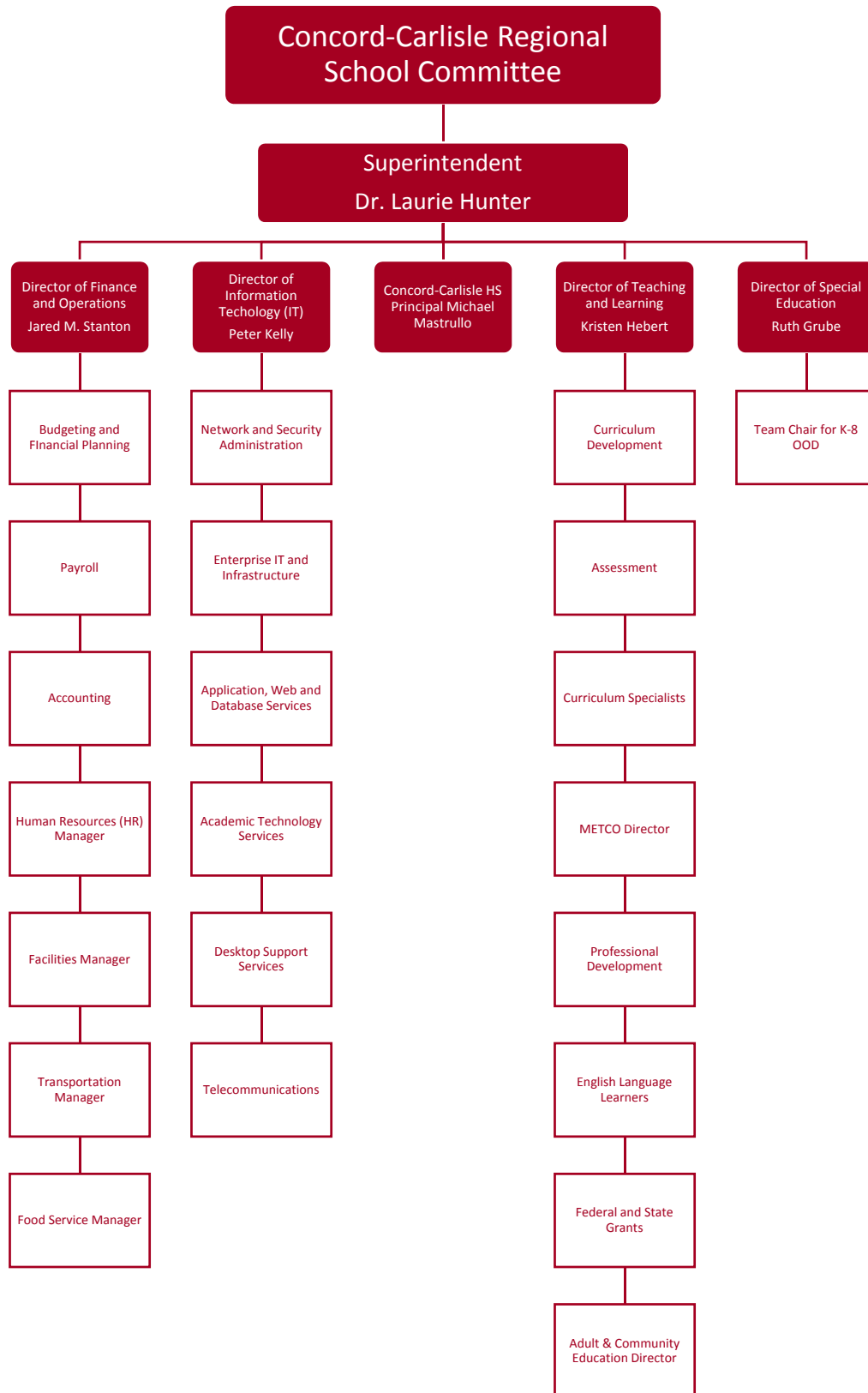
Goals and Planning (Continued)

District Improvement Goals (Continued)

Established relationships with staff, parents and students will be maintained while connections with community members will increase.

Objective	Action and Milestones	Strategic Plan and Rubric	Timeline	Outcome and Evidence
To enhance the partnership between the schools and communities they serve	<ul style="list-style-type: none">• Foster relationships and ongoing communication structures with both Concord and Carlisle• Create opportunities to connect with stakeholders without children in school through community organizations• Provide opportunities for community members to participate and experience the schools	Evaluation Rubric: Standard III and IV	Ongoing Winter/ Spring 2020 Winter/ Spring 2020 Fall 2019	Meeting dates Documentation of events where community partnerships were fostered SC Email distribution list

Organization Chart



Section II: FY21 Budget Summaries

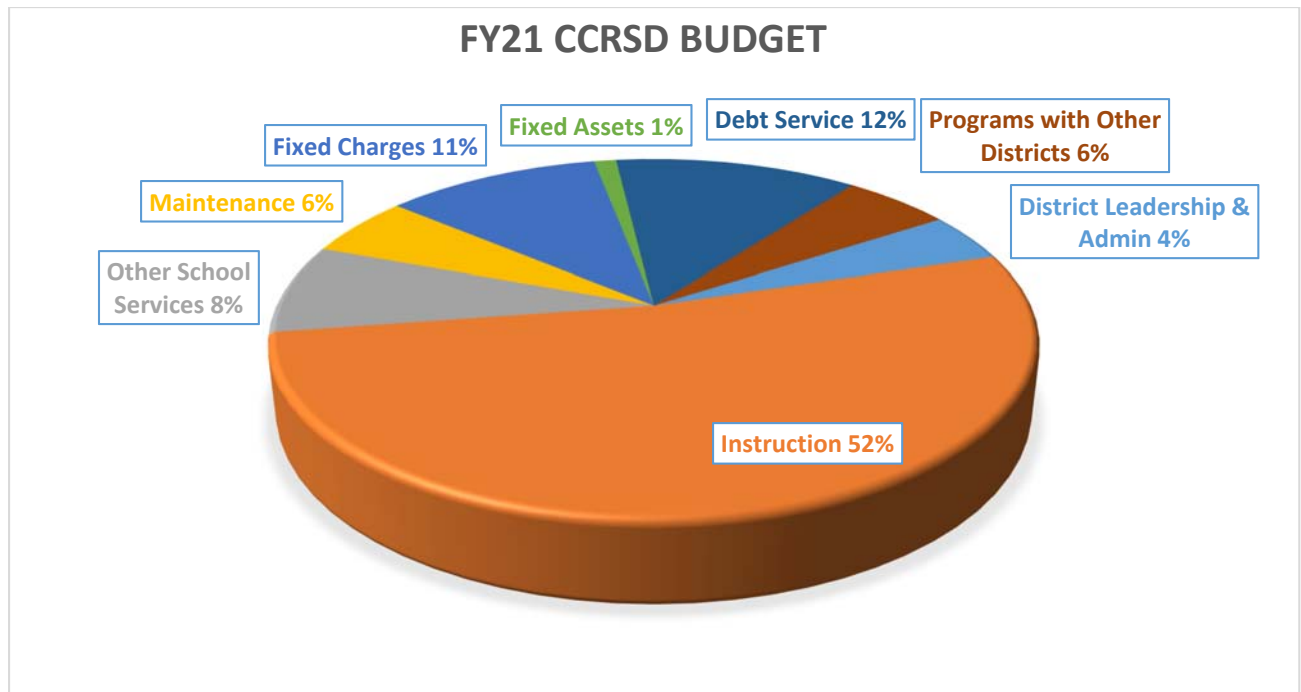


Artwork by CCRSD Student Naima Joachim

DESE 1000 Function Table

Function	Function Description	FY19 Budget	FY19 Budget Transfers	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY20 Budget/ FY21 Budget % Difference
1000	District Leadership & Admin	1,592,795	(209,331)	1,383,464	1,341,698	1,377,253	1,444,406	67,153	4.88%
2000	Instruction	16,524,098	217,749	16,741,847	16,587,259	17,607,163	18,710,023	1,102,860	6.26%
3000	Other School Services	2,659,327	(112,747)	2,546,580	2,395,815	2,733,789	2,807,755	73,966	2.71%
4000	Maintenance	1,840,736	166,616	2,007,352	1,734,247	1,845,908	1,943,809	97,901	5.30%
5000	Fixed Charges	3,536,043	(56,990)	3,479,053	3,382,179	3,800,913	3,859,830	58,917	1.55%
7000	Fixed Assets	301,053	19,091	320,144	292,208	360,898	392,861	31,963	8.86%
8000	Debt Service	4,651,300	4,161	4,655,461	4,652,903	4,449,320	4,351,703	(97,617)	-2.19%
9000	Programs With Other Districts	2,644,068	(28,549)	2,615,519	3,172,105	2,512,489	1,934,498	(577,991)	-23.00%
Totals:		33,749,420	0	33,749,420	33,558,415	34,687,733	35,444,885	757,152	2.18%

DESE 1000 Function Pie Chart



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

DESE 100 Function Table

DESE	DESE Function Description	FY19 Budget	FY19 Budget Transfers	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY20/FY21 % Difference
1110	SCHOOL COMMITTEE	9,114	1,816	10,930	10,930	13,400	13,400	-	0.00%
1210	SUPERINTENDENT	126,666	15,534	142,200	142,200	135,869	129,983	(5,886)	-4.33%
1220	DIRECTOR OF TEACHING AND LEARNING	60,424	(60,424)	-	-	3,800	2,500	(1,300)	-34.21%
1230	DISTRICT WIDE ADMINISTRATION	87,202	(87,202)	-	-	-	25,000	25,000	100.00%
1410	BUSINESS & FINANCE	322,797	(17,593)	305,204	297,998	304,375	340,552	36,177	11.89%
1420	PERSONNEL & BENEFITS MGT.	153,301	(61,627)	91,674	88,924	111,568	102,321	(9,247)	-8.29%
1430	ADMIN. SERVICES - LEGAL	50,000	50,000	100,000	69,177	40,000	40,000	-	0.00%
1450	ADMINISTRATIVE TECHNOLOGY-DISTRICT WIDE	783,291	(49,834)	733,457	732,469	768,241	790,650	22,409	2.92%
2110	CURRICULUM DIRECTORS	146,589	157,044	303,633	303,663	301,329	406,936	105,607	35.05%
2210	SCHOOL LEADERSHIP	767,319	3,619	770,938	750,087	799,409	818,077	18,668	2.34%
*2220	ACADEMIC DEPT. HEADS	543,479	41,250	584,729	584,729	601,636	551,650	(49,986)	-8.31%
2250	BUILDING TECHNOLOGY	15,000	(90)	14,910	11,020	-	-	-	0.00%
2305	CLASSROOM TEACHERS	10,766,861	(59,114)	10,707,747	10,700,284	11,249,908	11,940,883	690,975	6.14%
*2315	TEAM LEADERS/DEPT. CHAIRS	63,933	11,263	75,196	75,196	62,698	97,327	34,629	55.23%
2320	MED. THERAPUTIC SERV.	397,202	131,926	529,128	460,179	458,915	449,343	(9,572)	-2.09%
2325	SUBSTITUTES	88,500	31,407	119,907	107,505	143,500	143,500	-	0.00%
2330	INSTR. ASSISTANTS	1,065,975	(92,949)	973,026	971,821	1,001,473	1,148,232	146,759	14.65%
2340	LIBRARIANS	179,723	(4,470)	175,253	175,253	179,314	182,884	3,570	1.99%
*2353	PROF. DEV. - TEACHERS	80,988	(35,988)	45,001	45,001	69,000	72,450	3,450	5.00%
*2355	PROF. DEV. - SUBSTITUTES	16,000	(5,200)	10,800	10,800	16,000	16,000	-	0.00%
*2357	PROF. DEV. - PROVIDERS	157,272	(28,323)	128,949	107,398	144,000	155,866	11,866	8.24%
2410	TEXTBOOKS	61,606	17,849	79,455	79,079	134,434	109,769	(24,665)	-18.35%
2415	OTHER BOOKS	27,574	(1,773)	25,801	25,397	29,862	29,862	-	0.00%
2420	INSTR. EQUIPMENT	43,294	2,141	45,435	42,226	29,462	43,381	13,919	47.24%
2430	INSTR. SUPPLIES	124,695	13,779	138,474	132,602	185,461	182,142	(3,319)	-1.79%
2440	OTHER INSTR. SERVICES	139,827	(3,598)	136,229	128,083	110,660	123,945	13,285	12.01%
2451	CLASSROOM INSTR. TECH.	390,143	39,281	429,424	429,424	520,500	520,000	(500)	-0.10%
2453	OTHER TECH. EQUIP.	-	-	-	-	533	533	-	0.00%
2710	GUIDANCE COUNSELORS	1,096,467	6,031	1,102,498	1,102,498	1,201,130	1,269,541	68,411	5.70%
2720	TESTING MATERIALS	4,441	(2,369)	2,072	2,072	5,500	5,500	-	0.00%
2800	PSYCHOLOGICAL SERVICES	347,210	(12,075)	335,135	335,135	362,439	442,202	79,763	22.01%
3200	HEALTH SERVICES	156,550	26,207	182,757	182,757	194,003	202,158	8,155	4.20%
3300	PUPIL TRANSPORTATION	1,422,828	(173,354)	1,249,474	1,166,252	1,328,162	1,380,160	51,998	3.92%
3510	ATHLETICS	676,245	13,235	689,480	625,154	792,143	785,400	(6,743)	-0.85%
3520	OTHER STUDENT BODY ACTIVITIES	354,679	31,251	385,930	382,713	364,306	379,725	15,419	4.23%
3600	SCHOOL SECURITY	49,025	(10,086)	38,939	38,939	55,175	60,312	5,137	9.31%
4110	CUSTODIAL SERVICES	629,886	(4,067)	625,819	619,594	640,642	681,049	40,407	6.31%
4120	HEATING OF BUILDINGS	82,499	13,847	96,346	88,967	86,043	115,349	29,306	34.06%

DESE	DESE Function Description	FY19 Budget	FY19 Budget Transfers	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY20/FY21 % Difference
4130	UTILITIES/OTHER	430,561	24,346	454,907	400,666	380,337	428,308	47,971	12.61%
*4200	MAINTENANCE/BUILDINGS&GROUNDS	249,914	3,346	253,260	217,472	291,766	256,285	(35,481)	-12.16%
4210	OPERATIONS/GROUNDS	132,204	62,834	195,038	161,933	165,410	165,410	-	0.00%
4220	OPERATIONS/BUILDINGS	95,000	105,925	200,925	167,862	183,910	193,910	10,000	5.44%
4230	MAINTENANCE/EQUIPMENT&VEHICLES	155,672	(39,615)	116,057	34,269	11,800	12,300	500	4.24%
4400	NETWORKING/TELECOMMUNICATIONS	65,000	-	65,000	43,486	86,000	91,198	5,198	6.04%
5100	RETIREMENT BENEFITS	786,317	55,020	841,337	841,337	912,758	848,161	(64,597)	-7.08%
5200	INSURANCE FOR ACTIVE EMPLOYEES	2,637,513	(114,374)	2,523,139	2,448,817	2,779,373	2,898,834	119,461	4.30%
5260	NON-EMPLOYEE INSURANCE	38,980	2,364	41,344	41,062	45,168	50,750	5,582	12.36%
5500	OTHER FIXED COSTS	73,233	-	73,233	50,964	63,614	62,085	(1,529)	-2.40%
7100	PURCHASE OF LANDS AND BUILDINGS	15,000	26,312	41,312	41,312	-	-	-	0.00%
7200	ASSETS/BUILDINGS	20,000	32,520	52,520	52,520	-	-	-	0.00%
7300	ASSETS/NEW EQUIPMENT	47,289	(15,793)	31,496	17,653	14,026	14,101	75	0.53%
7400	ASSETS/REPLACEMENT EQUIPMENT	38,764	(19,308)	19,456	5,363	61,000	31,400	(29,600)	-48.52%
7600	VEHICLE REPLACEMENT	180,000	(4,640)	175,360	175,360	285,872	347,360	61,488	21.51%
8100	DEBT RETIREMENT/SCHOOL CONSTRUCTION	248,572	4,082	252,654	252,654	140,000	165,000	25,000	17.86%
8200	DEBT SERVICE/SCHOOL CONSTRUCTION	4,402,728	79	4,402,807	4,400,249	4,309,320	4,186,703	(122,617)	-2.85%
9100	MASSACHUSETTS TUITIONS	147,813	(147,813)	-	-	-	-	-	0.00%
9110	TUITION FOR SCHOOL CHOICE	102,014	-	102,014	72,977	98,899	73,019	(25,880)	-26.17%
9120	TUITION TO COMMONWEALTH CHARTER SCHOOLS	107,023	-	107,023	106,940	80,040	42,000	(38,040)	-47.53%
9200	OUT-OF-STATE TUITIONS	127,023	(94,736)	32,288	-	-	-	-	0.00%
9300	NON-PUBLIC TUITIONS	1,880,226	510,918	2,391,144	2,760,530	3,024,471	2,690,850	(333,621)	-11.03%
9400	COLLABORATIVE TUITIONS	279,969	(296,918)	(16,949)	231,658	169,548	85,000	(84,548)	-49.87%
*9900	SPECIAL CIRCUIT BREAKER OFFSET	-	-	-	-	(860,469)	(956,371)	(95,902)	11.15%
	TOTALS:	33,749,420	-	33,749,420	33,558,415	34,687,733	35,444,885	757,152	2.18%

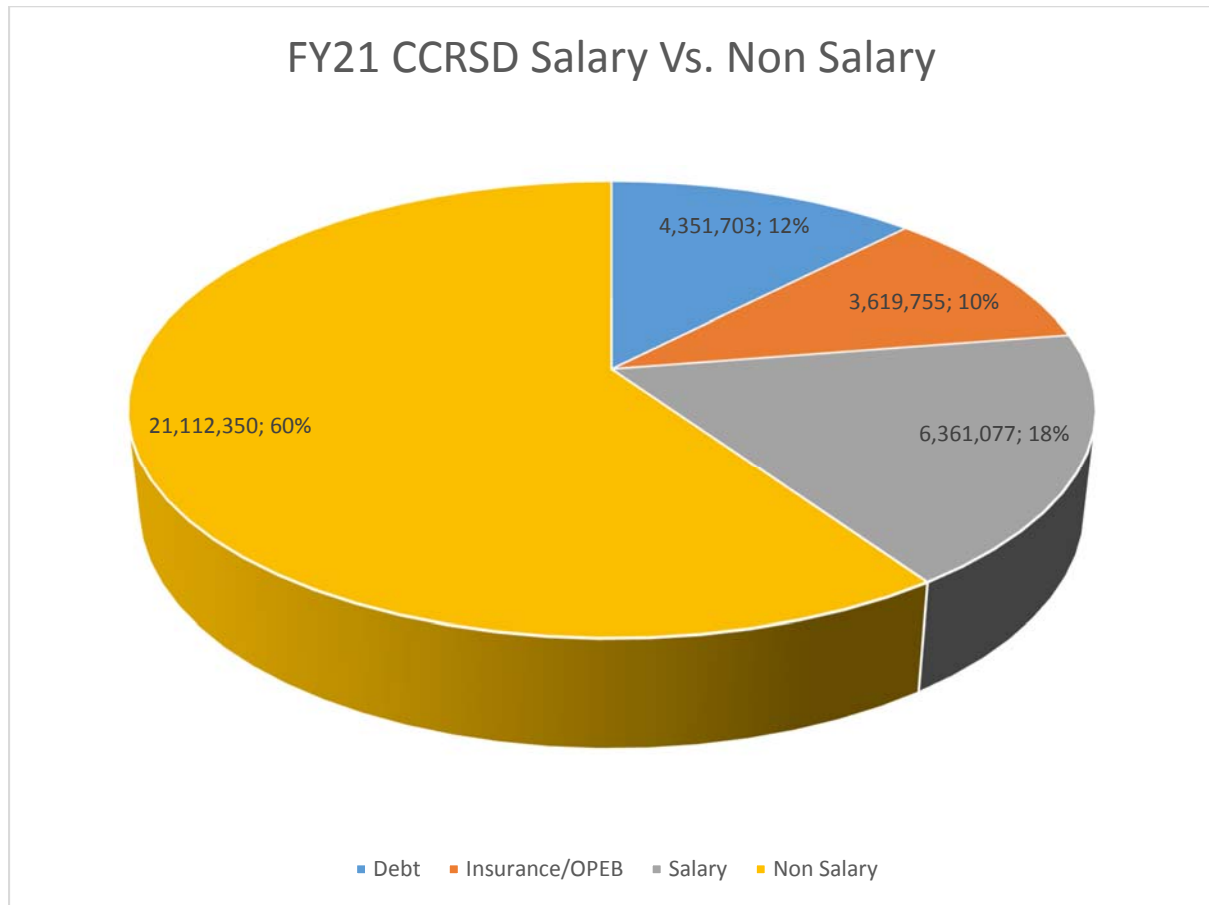
*Currently not a DESE function

Expense Category Table

Expense Category	FY19 Budget	FY19 Budget Transfers	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY20/FY21 % Difference
Advertisements Total	292.00	(292.00)	-	-	-	-	-	0.00%
Banking Total	10,379.00	-	10,379.00	527.50	9,764	3,500	(6,264)	-64.15%
Charter Assessment Total	107,023.00	-	107,023.00	106,940.00	80,040	42,000	(38,040)	-47.53%
Contingency Total	60,000.00	(60,000.00)	-	-	150,000	175,000	25,000	16.67%
Contract Services Total	1,360,944.00	277,996.74	1,638,940.74	1,454,644.35	1,508,629	1,607,791	99,162	6.57%
Debt Total	4,651,300.00	4,161.42	4,655,461.42	4,652,903.14	4,449,320	4,351,703	(97,617)	-2.19%
Early Retirement Total	-	45,333.36	45,333.36	45,333.36	80,000	80,000	-	0.00%
Equipment Total	452,675.00	(1,997.88)	450,677.12	385,569.41	446,589	491,852	45,263	10.14%
Facilities Rental Total	23,941.00	-	23,941.00	-	22,500	22,500	-	0.00%
Fees Total	30,250.00	11,905.64	42,155.64	39,538.09	16,800	18,110	1,310	7.80%
Field Trips Total	29,823.00	(4,338.81)	25,484.19	25,484.19	33,445	33,445	-	0.00%
Field Work Total	-	-	-	-	-	1,000	1,000	100.00%
Insurance Total	2,629,441.00	(115,506.57)	2,513,934.43	2,451,089.43	2,849,833	2,922,755	72,922	2.56%
Legal Total	52,738.00	47,262.00	100,000.00	69,176.84	40,000	40,000	-	0.00%
Longevity-Teachers Total	177,373.00	28,967.00	206,340.00	206,340.00	219,469	257,519	38,050	17.34%
Maintenance Total	35,205.00	(35,205.00)	-	-	500	500	-	0.00%
Memberships Total	48,168.00	(39,931.82)	8,236.18	8,236.18	44,185	46,470	2,285	5.17%
Officials Total	32,216.00	-	32,216.00	-	-	-	-	0.00%
OPEB Total	600,000.00	-	600,000.00	600,000.00	563,444	550,000	(13,444)	-2.39%
Overtime Total	120,109.00	9,076.62	129,185.62	121,603.68	120,109	126,300	6,191	5.15%
Professional Development Total	60,984.00	(13,995.70)	46,988.30	43,712.71	47,550	49,700	2,150	4.52%
Recruiting Total	3,638.00	(1,500.00)	2,138.00	-	1,000	1,000	-	0.00%
Salary-Administration Total	398,462.00	9,407.25	407,869.25	407,869.25	391,446	393,560	2,114	0.54%
Salary-Aides Total	95,050.00	(5,739.59)	89,310.41	88,105.13	87,041	91,538	4,497	5.17%
Salary-Asst Principal Total	271,999.00	(4,422.24)	267,576.76	253,874.23	278,802	288,512	9,710	3.48%
Salary-Athletic Director Total	136,305.00	10,383.11	146,688.11	146,688.11	135,888	138,945	3,057	2.25%
Salary-Athletic Trainer Total	76,652.00	(172.00)	76,480.00	76,480.00	78,583	80,352	1,769	2.25%
Salary-Campus Monitors Total	49,025.00	(10,086.46)	38,938.54	38,938.54	55,175	60,312	5,137	9.31%
Salary-Coaches Total	301,658.00	-	301,658.00	301,658.00	426,720	426,720	-	0.00%
Salary-Custodial Total	516,839.00	11,024.66	527,863.66	526,900.13	527,866	562,499	34,633	6.56%
Salary-Guidance Total	961,693.00	8,089.79	969,782.79	969,782.79	1,063,071	1,124,238	61,167	5.75%
Salary-HR Director Total	70,177.00	(26,653.92)	43,523.08	43,523.08	47,265	48,329	1,064	2.25%
Salary-IT Staff Total	454,832.00	(30,074.81)	424,757.19	424,757.19	427,854	444,019	16,165	3.78%
Salary-Maint Manager Total	50,933.00	3,785.00	54,718.00	54,718.00	52,207	53,300	1,093	2.09%
Salary-Maintenance Total	128,618.00	20,987.56	149,605.56	123,155.85	188,512	149,587	(38,925)	-20.65%
Salary-Mechanic Total	61,209.00	24,641.22	85,850.22	85,850.22	88,273	91,927	3,654	4.14%

Expense Category	FY19 Budget	FY19 Budget Transfers	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY20/FY21 % Difference
Salary-Misc Total	-	4,520.96	4,520.96	4,520.96	-	-	-	0.00%
Salary-Non Union Total	80,397.00	(235.00)	80,162.00	80,162.00	82,350	84,250	1,900	2.31%
Salary-Nurse Total	154,483.00	26,726.92	181,209.92	181,209.92	191,953	200,108	8,155	4.25%
Salary-Principal Total	169,777.00	(412.00)	169,365.00	169,365.00	174,023	177,939	3,916	2.25%
Salary-Support Staff Total	959,545.00	31,985.59	991,530.59	990,181.12	1,068,621	1,045,060	(23,561)	-2.20%
Salary-Teacher Total	11,704,613.00	(24,556.64)	11,680,056.36	11,672,593.39	12,086,430	12,959,788	873,358	7.23%
Salary-Teacher (Summer) Total	29,466.00	(18,531.68)	10,934.32	10,934.32	29,845	29,845	-	0.00%
Salary-Trans Manager Total	33,585.00	2,113.80	35,698.80	35,698.80	38,067	36,990	(1,077)	-2.83%
Salary-Transportation Total	689,252.00	(238,137.25)	451,114.75	419,341.70	499,939	480,994	(18,945)	-3.79%
Salary-Transportation Coordinator Total	52,648.00	(3,123.08)	49,524.92	49,524.92	54,698	39,646	(15,052)	-27.52%
Salary-Tutor Total	1,015,892.00	(98,085.27)	917,806.73	917,806.73	955,595	1,097,417	141,822	14.84%
School Choice Total	102,014.00	-	102,014.00	72,977.00	98,899	73,019	(25,880)	-26.17%
Sick Leave Total	41,989.00	12,652.93	54,641.93	54,641.93	58,640	62,256	3,616	6.17%
Social Security Total	55,539.00	-	55,539.00	43,779.46	45,773	46,406	633	1.38%
Software/Hardware Total	501,856.00	24,869.45	526,725.45	522,721.38	620,057	620,357	300	0.05%
Stipends Total	316,740.00	(5,193.83)	311,546.17	311,546.17	322,200	320,900	(1,300)	-0.40%
Substitutes Total	104,500.00	26,206.50	130,706.50	118,305.34	159,500	159,500	-	0.00%
Supply/Material Total	514,554.00	49,692.71	564,246.71	435,543.04	542,386	562,755	20,369	3.76%
Textbooks/Curriculum Total	64,871.00	18,288.85	83,159.85	82,383.85	136,201	111,536	(24,665)	-18.11%
Travel Total	2,096.00	10,200.45	12,296.45	11,831.09	12,500	22,000	9,500	76.00%
Tuition Reimbursement Total	30,200.00	-	30,200.00	12,497.40	23,000	23,000	-	0.00%
Tuitions Total	2,435,031.00	(28,548.69)	2,406,482.31	2,992,188.24	3,194,019	2,775,850	(418,169)	-13.09%
Tuition's Total	-	-	-	-	(860,469)	(956,371)	(95,902)	11.15%
Unemployment Compensation Total	15,000.00	7,209.58	22,209.58	22,209.58	22,000	22,000	-	0.00%
Utility Total	490,129.00	44,924.13	535,053.13	473,433.20	470,535	549,657	79,122	16.82%
Workers Comp Total	125,292.00	(5,673.00)	119,619.00	119,619.00	129,091	125,000	(4,091)	-3.17%
Grand Total	33,749,420.00	(0.00)	33,749,420.00	33,558,414.94	34,687,733	35,444,885	757,152	2.18%

CCRSD Salary vs Non Salary



Assessment Chart

Regional School District Projected Revenue							
		% Students 76.10% Concord	% Students 23.90% Carlisle	Total		FY20 Budget	Difference
Budget (minus Trans and debt)	30,348,395					29,480,749	867,646
Chapter 70 (State Aid)	-2,700,821					-2,568,503	-132,318
Excess and Deficiency (E&D)	-300,000					--350,000	50,000
Misc. Revenue	-30,000					-80,000	50,000
Rental Income	-20,000					-30,000	10,000
Interest	-100,000					-100,000	0
Charter Reimbursement	-5,440					-4,963	-477
Amount above Chapt.70 and local revenue	27,192,134	20,693,214	6,498,920	27,192,134		26,347,283	844,851
Transportation	744,787					757,644	-12,877
Reg. Transp. Income (Chapter 71)	-675,000					-531,028	-143,972
Amount Above Reimb.	69,787	53,108	16,679	69,787		226,636	-156,849
Debt	4,351,703					4,657,065	-305,362
Premiums	0					-207,745	207,745
Amount to Assess	4,351,703	3,311,646	1,040,057	4,351,703		4,449,320	-97,617
Total Budget	35,444,885					Difference	590,385
TOTAL ASSESSMENT	24,057,968	7,555,656	31,613,624				
Chapter 70 (State Aid)			2,700,821				
Excess and Deficiency (E&D)			300,000				
Chapter 71 (Transportation Aid)			675,000				
Other Revenue			155,440				
Total General Fund Budget			35,444,885				
Assessment Comparison w/o Debt	Concord	Carlisle	Total				
FY20	19,996,874	6,577,045	26,573,919				
FY21	20,746,322	6,515,599	27,261,921				
Difference	749,447	-61,446	688,002				
	3.75%	-0.93%	2.59%				
Assessment Comparison w/Decreased Debt Service	Concord	Carlisle	Total				
FY19	23,344,987	7,678,252	31,023,239				
FY20	24,057,968	7,555,656	31,613,624				
Difference	712,981	-122,596	590,385				
	3.05%	-1.60%	1.90%				

Section III: FY21 Budget Detail



Artwork by CCRSD Student Elliot Chapman

Program Area 1010: Art

Art Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY2021 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
S1	201.2305.110.370.1.1010.20101.1	Art Teaching Salary	637,304	635,653.50	635,653.50	612,211	695,629	83,418	6.00	13.63%
NS5	201.7400.260.370.1.1010.20155.1	Art Replacement Equipment	3,764	3,764.00	3,762.47	-	-	-	-	0.00%
NS4	201.7300.260.370.1.1010.20154.1	Art New Equipment	6,808	6,808.00	5,887.05	6,101	6,101	-	-	0.00%
NS3	201.2420.240.370.1.1010.20153.1	Art Maintenance Contracts	1,322	910.48	910.48	2,352	2,470	118	-	5.02%
NS2	201.2410.260.370.1.1010.20152.1	Art Textbooks/Curriculum	202	207.47	86.63	420	445	25	-	5.95%
NS1	201.2430.250.370.1.1010.20151.1	Art Teaching S/M	35,729	35,192.51	35,113.71	39,298	39,298	-	-	0.00%
L1	201.2305.110.370.1.1010.20104.1	Art Longevity	8,200	8,145.00	8,145.00	5,580	6,307	727	-	13.03%
		ART TOTAL:	693,329	690,680.96	689,558.84	665,962	750,250	84,288	6.00	12.66%

Art by DESE 1000 Function Chart

Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY2021 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2000	INSTRUCTION	682,757	680,108.96	679,909.32	659,861	744,149	84,288	6.00	12.77
7000	FIXED ASSETS	10,572	10,572.00	9,649.52	6,101	6,101	-	-	0.00%
	ART TOTAL:	693,329	690,680.96	689,558.84	665,962	750,250	84,288	6.00	12.66%

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

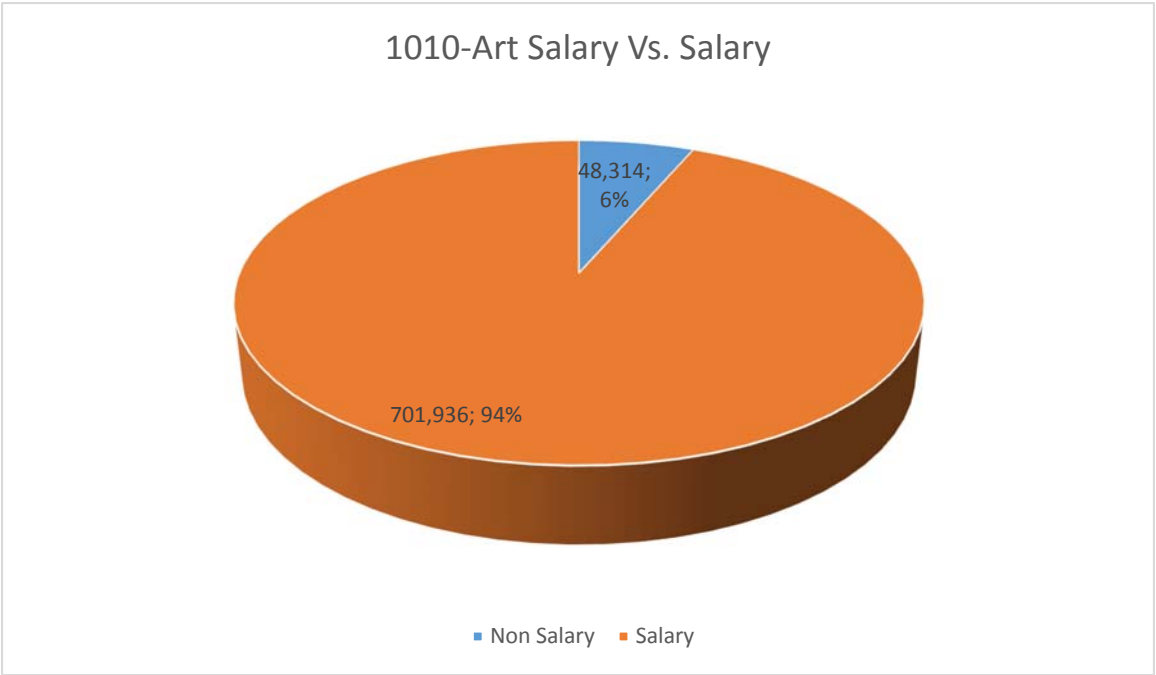
7000: Acquisition and Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

Art by DESE 100 Function Chart

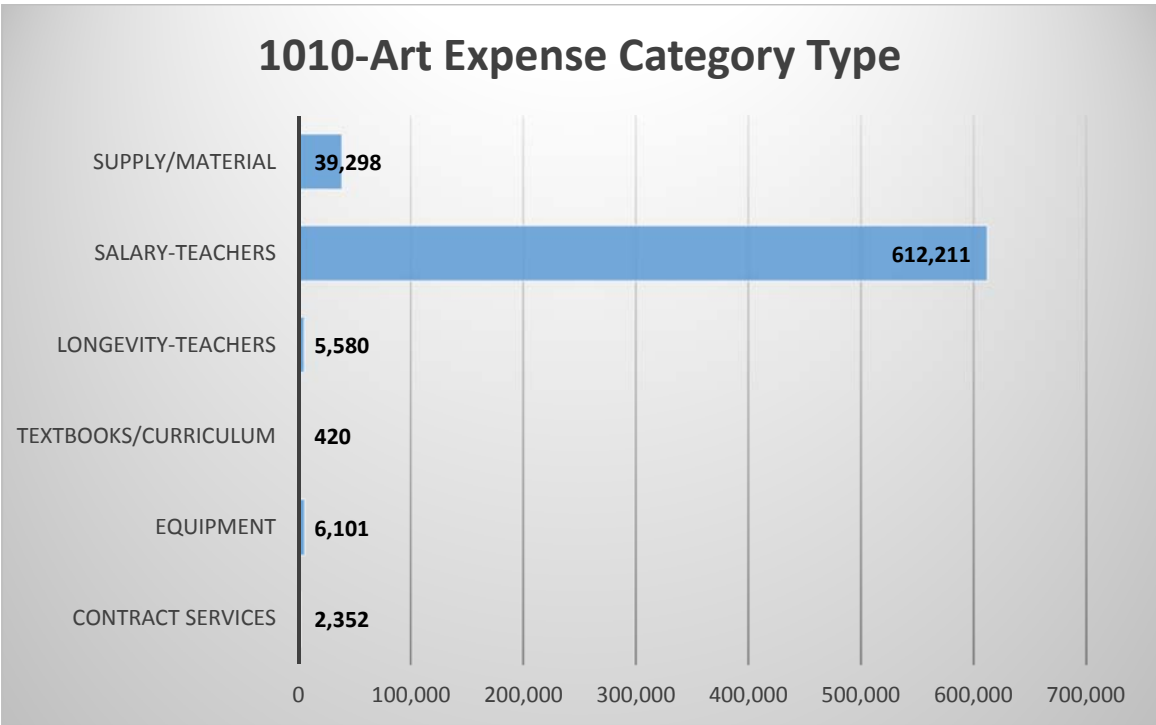
Function	DESE 100 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY2021 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2305	CLASSROOM TEACHERS	645,504	643,798.50	643,798.50	617,791	701,936	84,145	6.00	26.65%
2410	TEXTBOOKS	202	207.47	86.63	420	445	25	-	5.95%
2420	INSTR. EQUIPMENT	1,322	910.48	910.48	2,352	2,470	118	-	5.02%
2430	INSTR. SUPPLIES	35,729	35,192.51	35,113.71	39,298	39,298	-	-	0.00%
7300	ASSETS/NEW EQUIPMENT	6,808	6,808.00	5,887.05	6,101	6,101	-	-	0.00%
7400	ASSETS/REPLACEMENT EQUIPMENT	3,764	3,764.00	3,762.47	-	-	-	-	0.00%
	ART TOTAL:	693,329	690,680.96	689,558.84	665,962	750,250	84,288	6.00	12.66%

Program Area 1010: Art

Art Salary Vs. Non Salary



Art Expense Category Type



Program Area 1020: Computer Instruction

Computer Instruction Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY2021 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
NS6	201.2430.250.370.1.1020.20251.1	Computer Instr. S/M	-	-	-	30,000	30,000	-	-	0.00%
NS7	201.2451.250.370.1.1020.20252.1	Computer Software	-	(489.25)	(489.25)	-	-	-	-	0.00%
NS8	201.2451.250.370.1.1020.20253.1	Computer Hardware	386,000	424,976.50	424,976.50	409,000	409,000	-	-	0.00%
NS8A	201.2451.250.370.1.1020.20254.1	Computer Lease	-	-	-	111,000	111,000	-	-	100.00%
S4	201.1450.130.370.1.1020.20201.1	Instr. Tech. Specialist	68,432	68,431.00	68,431.00	72,947	77,951	5,004	1.00	6.60%
S5	201.2305.110.370.1.1020.20202.1	Comp. Instr. Teaching Salary	190	-	-	-	-	-	-	-100.00%
		COMPUTER INSTRUCTION TOTAL:	454,622	492,918.25	492,918.25	622,947	627,951	5,004	1.00	0.80%

Computer Instruction by DESE 1000 Function

Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY2021 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
1000	DISTRICT LEADERSHIP & ADMINISTRATION	68,432	68,431.00	68,431.00	72,947	77,951	5,004	1.00	6.86%
2000	INSTRUCTION	386,190	424,487.25	424,487.25	550,000	550,000	-	-	0.00%
	COMPUTER INSTRUCTION TOTAL:	454,622	492,918.25	492,918.25	622,947	627,951	5,004	1.00	0.80%

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

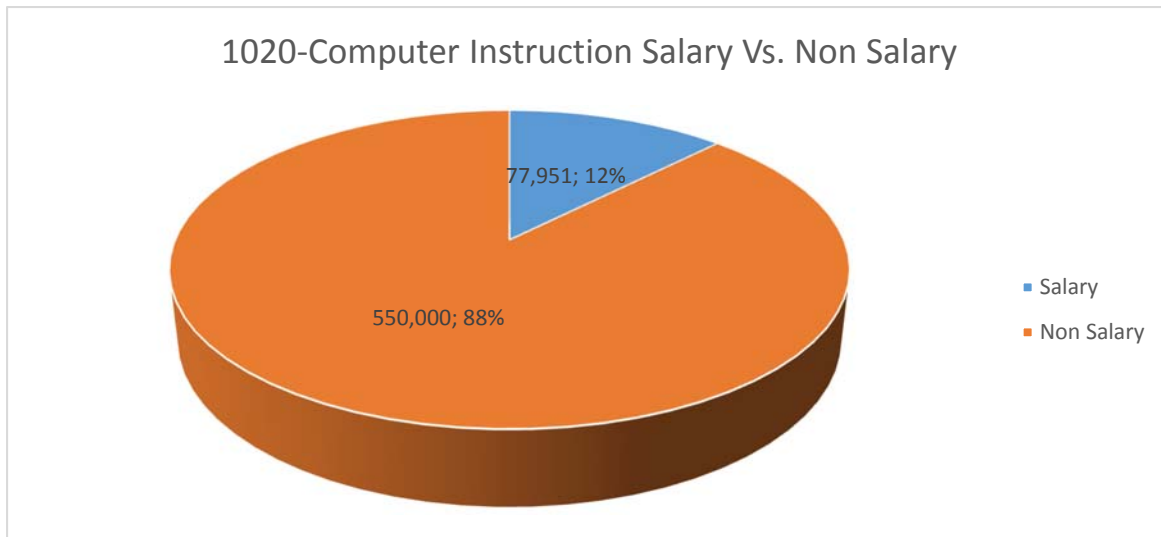
2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

Computer Instruction by DESE 100 Function Chart

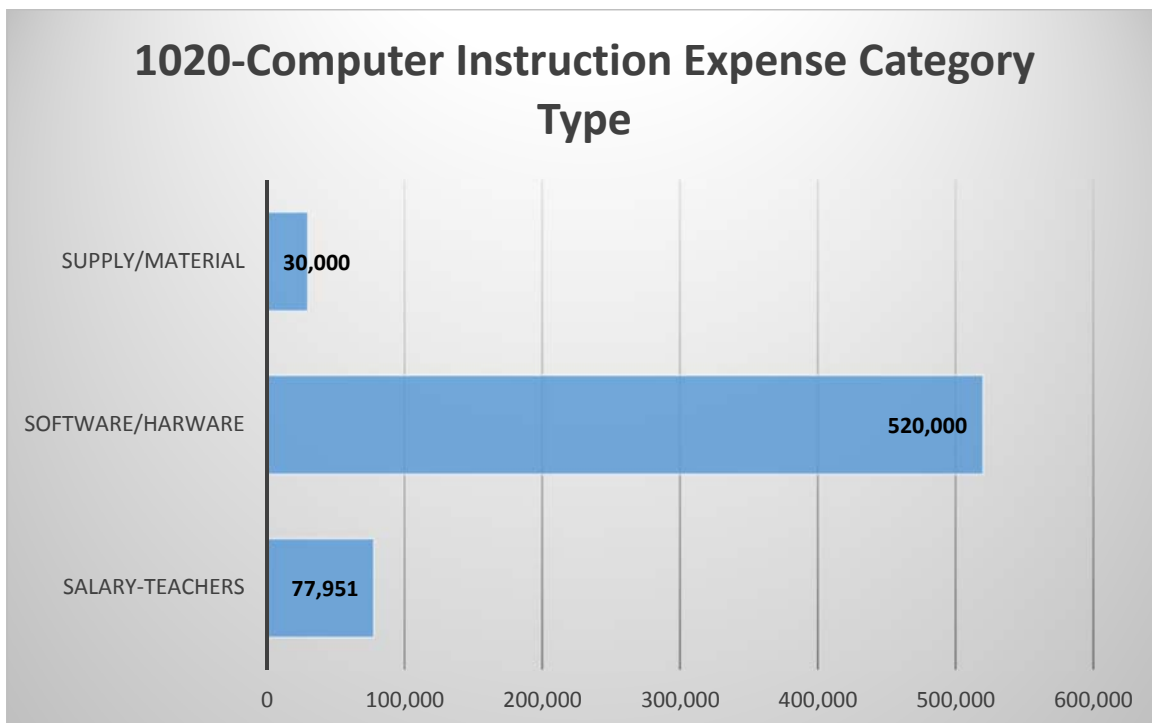
Function	DESE 100 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY2021 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
1450	ADMINISTRATIVE TECHNOLOGY	68,432	68,431.00	68,431.00	72,947	77,951	5,004	1.00	6.86%
2305	CLASSROOM TEACHERS	190	-	-	-	-	-	-	0.00%
2430	INSTR. SUPPLIES	-	-	-	30,000	30,000	30,000	-	0.00%
2451	CLASSROOM INSTR. TECH.	386,000	424,487.25	424,487.25	520,000	520,000	520,000	-	0.00%
	COMPUTER INSTRUCTION TOTAL:	454,622	492,918	492,918	622,947	627,951	5,004	1.00	0.80%

Program Area 1020: Computer Instruction

Computer Instruction Salary Vs. Non Salary



Computer Instruction Expense Category Type



Program Area 1050: English

English Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY2021 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
L2	201.2305.110.370.1.1050.20503.1	English Longevity	25,344	34,390.00	34,390.00	39,058	48,350	9,292	-	23.79%
NS10	201.2410.260.370.1.1050.20552.1	English Textbooks/Curriculum	9,150	18,329.03	18,329.03	14,759	14,759	-	-	0.00%
NS9	201.2430.250.370.1.1050.20551.1	English Teaching S/M	5,865	4,386.55	4,386.55	5,922	6,000	78	-	1.32%
S7	201.2305.110.370.1.1050.20501.1	English Teaching Salary	1,663,245	1,575,148.86	1,575,148.86	1,693,193	1,732,038	38,845	15.50	2.29%
S8	201.2220.110.370.1.1050.20502.1	English Dept. Chair	66,523	66,523.00	66,523.00	68,352	73,194	4,842	0.50	7.08%
		ENGLISH TOTAL:	1,770,127	1,698,777.44	1,698,777.44	1,821,284	1,874,341	53,057	16.00	2.91%

English by DESE 1000 Function

Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY2021 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2000	INSTRUCTION	1,770,127	1,698,777.44	1,698,777.44	1,821,284	1,874,341	53,057	16.00	2.91%
	ENGLISH TOTAL:	1,770,127	1,698,777.44	1,698,777.44	1,821,284	1,874,341	53,057	16.00	2.91%

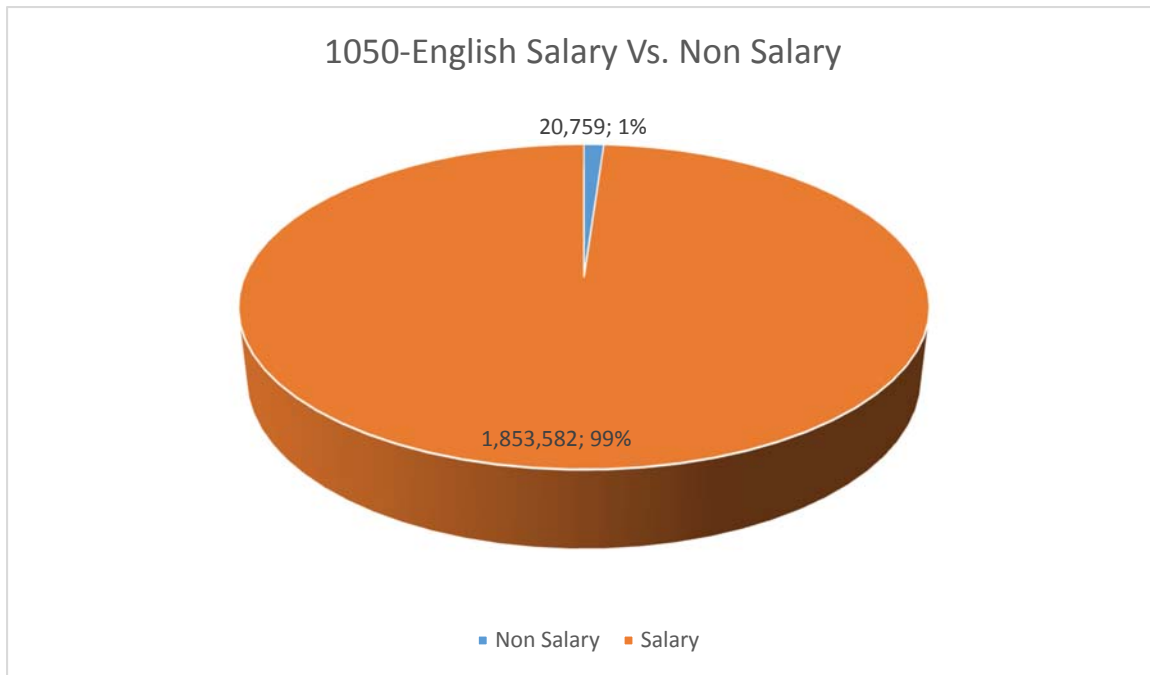
2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

English by DESE 100 Function Chart

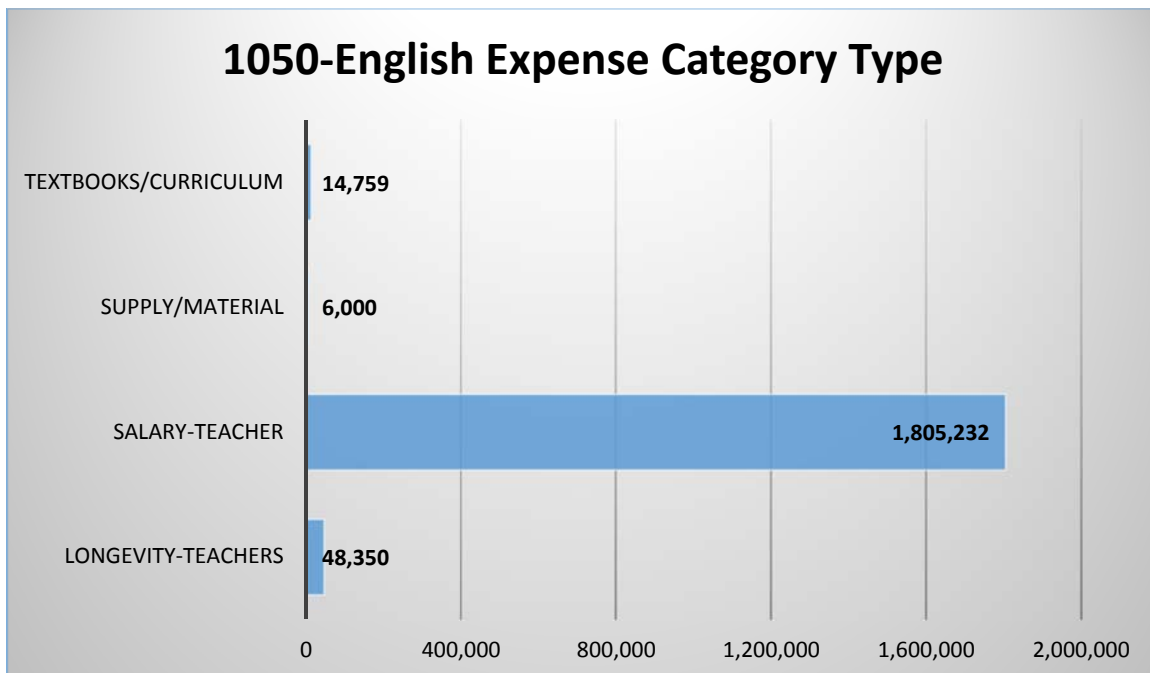
Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY2021 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2220	ACADEMIC DEPT. HEADS	66,523	66,523.00	66,523.00	68,352	73,194	4,842	0.50	7.08%
2305	CLASSROOM TEACHERS	1,688,589	1,609,538.86	1,609,538.86	1,732,251	1,780,388	48,137	15.50	2.78%
2410	TEXTBOOKS	9,150	18,329.03	18,329.03	14,759	14,759	-	-	0.00%
2430	INSTR. SUPPLIES	5,865	4,386.55	4,386.55	5,922	6,000	78	-	1.32%
	ENGLISH TOTAL:	1,770,127	1,698,777.44	1,698,777.44	1,821,284	1,874,341	53,057	16.00	2.91%

Program Area 1050: English

English Salary Vs. Non Salary



English Expense Category Type



Program Area 1070: English Language Learners (ELL)

ELL Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY2021 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
NS11	201.2430.250.370.1.1070.20751.1	ELL S/M	25,000	-	-	-	500	500	-	0.00%
S9	201.2305.110.370.1.1070.20701.1	ELL Teaching Salary	44,530	44,529.20	44,529.20	45,754	120,394	74,640	1.00	163.13%
		ELL TOTAL:	44,555	44,529.20	44,529.20	45,754	120,894	75,140	1.00	164.23%

ELL by DESE 1000 Function

Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY2021 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2000	INSTRUCTION	44,555	44,529.20	44,529.20	45,754	120,894	75,140	1.00	164.23%
	ELL TOTAL:	44,555	44,529.20	44,529.20	45,754	120,894	75,140	1.00	164.23%

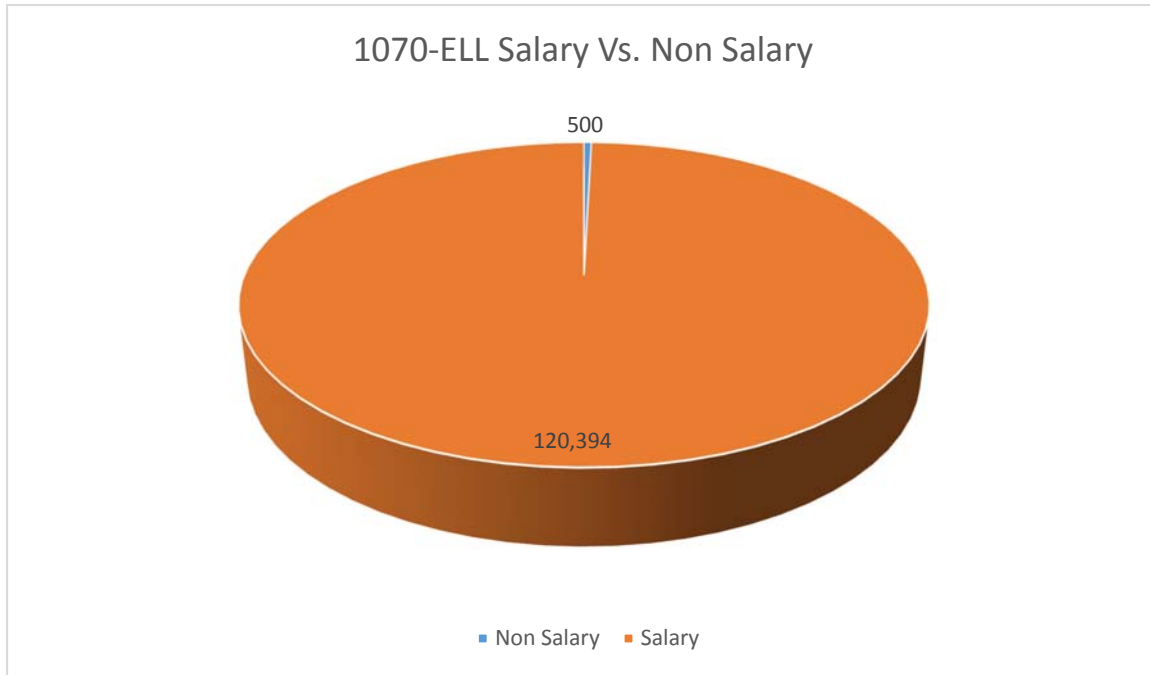
2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

ELL by DESE 100 Function Chart

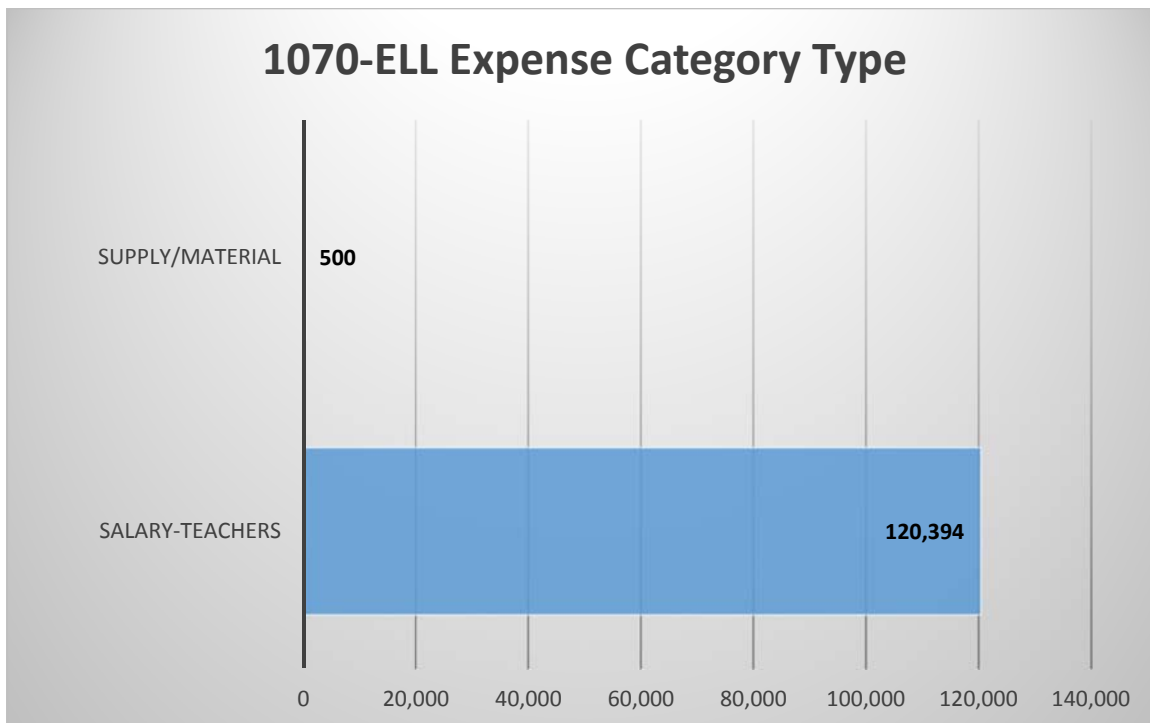
Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY2021 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2305	ELL Teaching Salary	44,530	44,529.20	44,529.20	45,754	120,394	74,640	1.00	163.13%
2430	ELL S/M	25	-	-	-	500	500	-	0.00%
	ELL TOTAL:	44,555	44,529.20	44,529.20	45,754	120,894	75,140	1.00	164.23%

Program Area 1070: English Language Learners (ELL)

ELL Salary Vs. Non Salary



ELL Expense Category Type



Program Area 1080: World Languages

World Languages Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY201 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
L3	201.2305.110.370.1.1080.20803.1	World Lang. Longevity	14,081	22,625.00	22,625.00	21,389	24,175	2,786	-	13.03%
NS11	201.2430.250.370.1.1080.20851.1	World Language Teaching S/M	7,637	5,407.70	5,407.70	8,487	8,647	160	-	1.89%
NS12	201.2410.260.370.1.1080.20852.1	World Language Textbooks/Curriculum	22,500	31,110.88	31,110.88	23,000	23,598	598	-	2.60%
NS13	201.2420.240.370.1.1080.20853.1	World Language Maint. Contracts	2,158	-	-	-	-	-	-	0.00%
S11	201.2305.110.370.1.1080.20801.1	World Language Teaching Salary	1,367,981	1,416,921.89	1,412,459.35	1,456,997	1,511,864	54,867	13.50	3.77%
S12	201.2220.110.370.1.1080.20802.1	World Lang. Dept. Chair	67,130	67,511.16	67,511.16	70,211	73,194	2,983	0.50	4.25%
		WORLD LANGUAGES TOTAL:	1,481,487	1,543,576.63	1,539,114.09	1,580,084	1,641,478	61,394	14.00	3.89%

World Languages by DESE 1000 Function

Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY2021 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2000	INSTRUCTION	1,481,487	1,543,576.63	1,539,114.09	1,580,084	1,641,478	61,394	14.00	3.89%
	WORLD LANGUAGE TOTAL:	1,481,487	1,543,576.63	1,539,114.09	1,580,084	1,641,478	61,394	14.00	3.89%

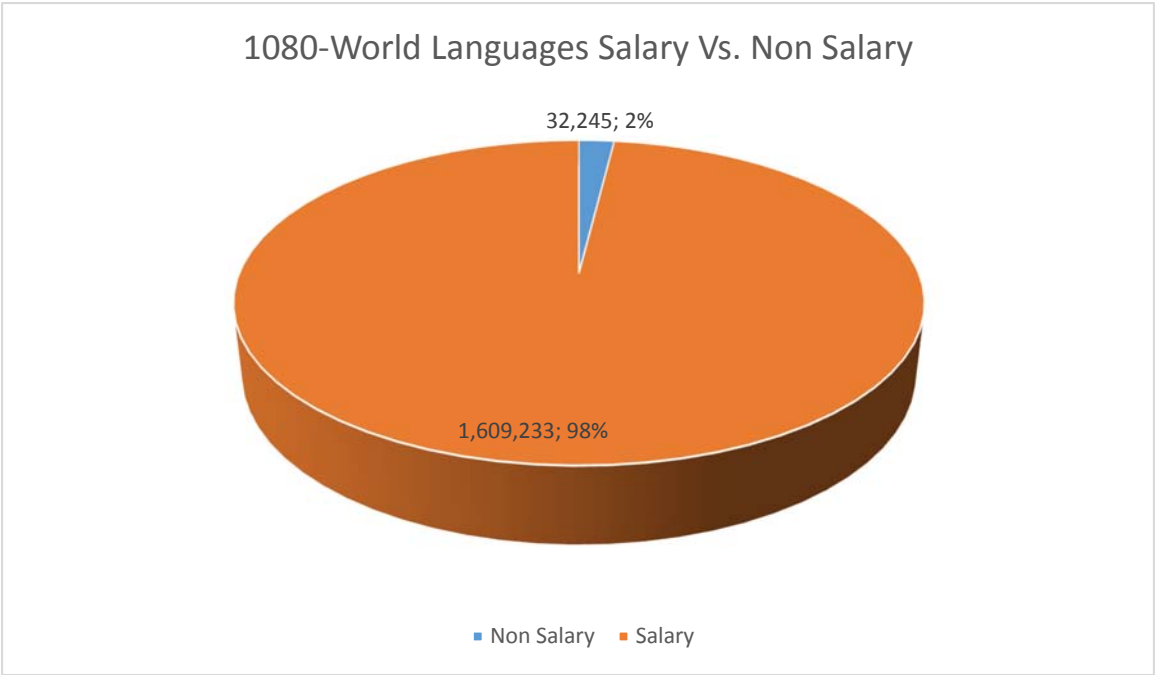
2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

World Languages by DESE 100 Function Chart

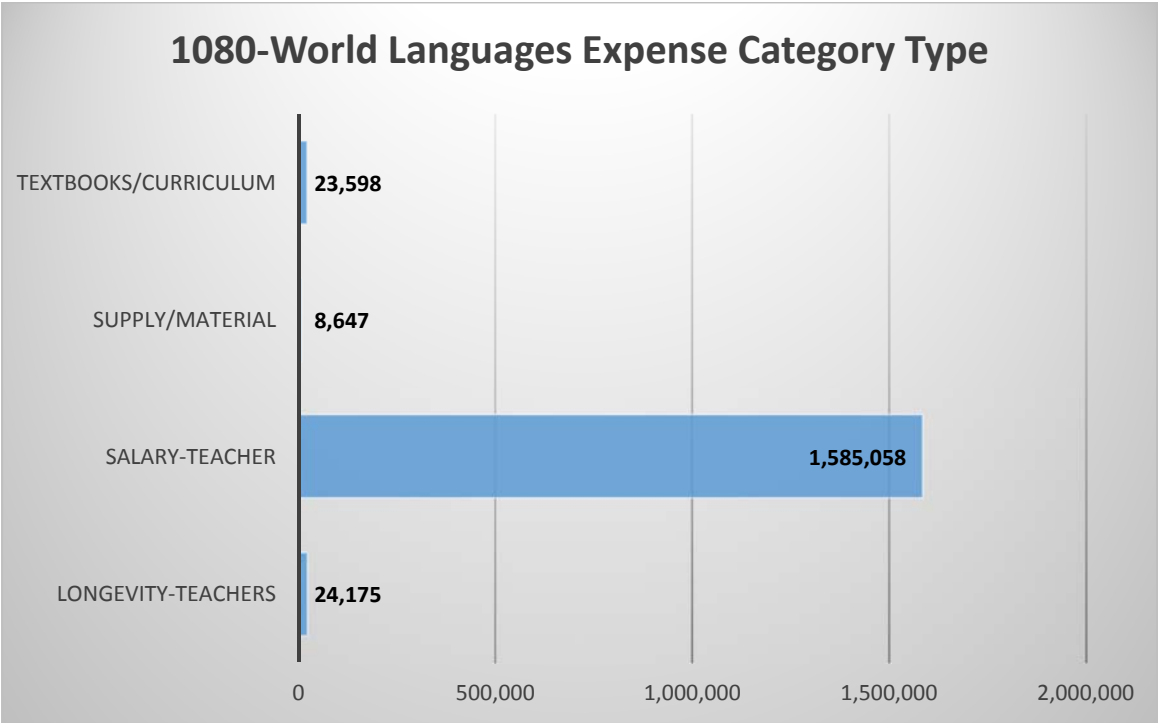
Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2220	ACADEMIC DEPT. HEADS	67,130	67,511.16	67,511.16	70,211	73,194	2,983	0.50	4.25%
2305	CLASSROOMS TEACHERS	1,382,062	1,439,547	1,435,084	1,478,386	1,536,039	57,653	13.50	3.90%
2410	TEXTBOOKS	22,500	31,110.88	31,110.88	23,000	23,598	598	-	2.60%
2420	INSTR. EQUIPMENT	2,158	-	-	-	-	-	-	0.00%
2430	INSTR. SUPPLIES	7,637	5,407.70	5,407.70	8,487	8,647	160	-	1.89%
	WORLD LANGUAGES TOTAL:	1,481,487	1,543,576.63	1,539,114.09	1,580,084	1,641,478	61,394	14.00	3.89%

Program Area 1080: World Languages

World Languages Salary Vs. Non Salary



World Languages Expense Category Type



Program Area 1090: Guidance

Guidance Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
L4	201.2710.110.370.1.1090.20908.1	Guidance Longevity	18,103	16,290.00	16,290.00	19,530	19,971	441	-	2.26%
NS14	201.2710.250.370.1.1090.20951.1	Guidance S/M	1,174	1,554.58	1,554.58	2,440	2,190	(250)	-	-10.25%
NS15	201.2720.250.370.1.1090.20952.1	Guidance Testing S/M	286	115.25	115.25	500	500	-	-	0.00%
NS16	201.2710.250.370.1.1090.20953.1	Career Ed. S/M	380	380.00	380.00	430	430	-	-	0.00%
NS17	201.2710.260.370.1.1090.20954.1	Guidance Publications	769	938.03	938.03	1,375	1,375	-	-	0.00%
NS18	201.2710.260.370.1.1090.20955.1	Career Ed. Computer Software	5,168	6,782.00	6,782.00	6,200	7,000	800	-	12.90%
NS20	201.2710.260.370.1.1090.20957.1	Guidance College Visits	-	-	-	-	500	500	-	0.00%
S13	201.2710.110.370.1.1090.20901.1	Guidance Professional Salary	896,939	899,990.29	899,990.29	991,360	1,049,503	58,143	9.50	5.86%
S15	201.2440.130.370.1.1090.20903.1	Guidance Home Tutor Salary	7,500	-	-	-	-	-	-	0.00%
S17	201.2710.110.370.1.1090.20905.1	Registrar Salary	-	4,520.96	4,520.96	-	-	-	-	0.00%
S18	201.2710.120.370.1.1090.20906.1	Guidance Clerical Salary	109,180	102,249.26	102,249.26	108,084	113,837	5,753	2.00	5.32%
S19	201.2710.110.370.1.1090.20907.1	Guidance Dept. Chair	64,754	69,792.50	69,792.50	71,711	74,735	3,024	0.50	4.22%
		GUIDANCE TOTAL:	1,104,253	1,102,612.87	1,102,612.87	1,201,630	1,270,041	68,411	12.00	5.69%

Guidance by DESE 1000 Function

Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2000	INSTRUCTION	1,104,253	1,102,612.87	1,102,612.87	1,201,630	1,270,041	68,411	12.00	5.69%
	GUIDANCE TOTAL:	1,104,253	1,102,612.87	1,102,612.87	1,201,630	1,270,041	68,411	12.00	5.69%

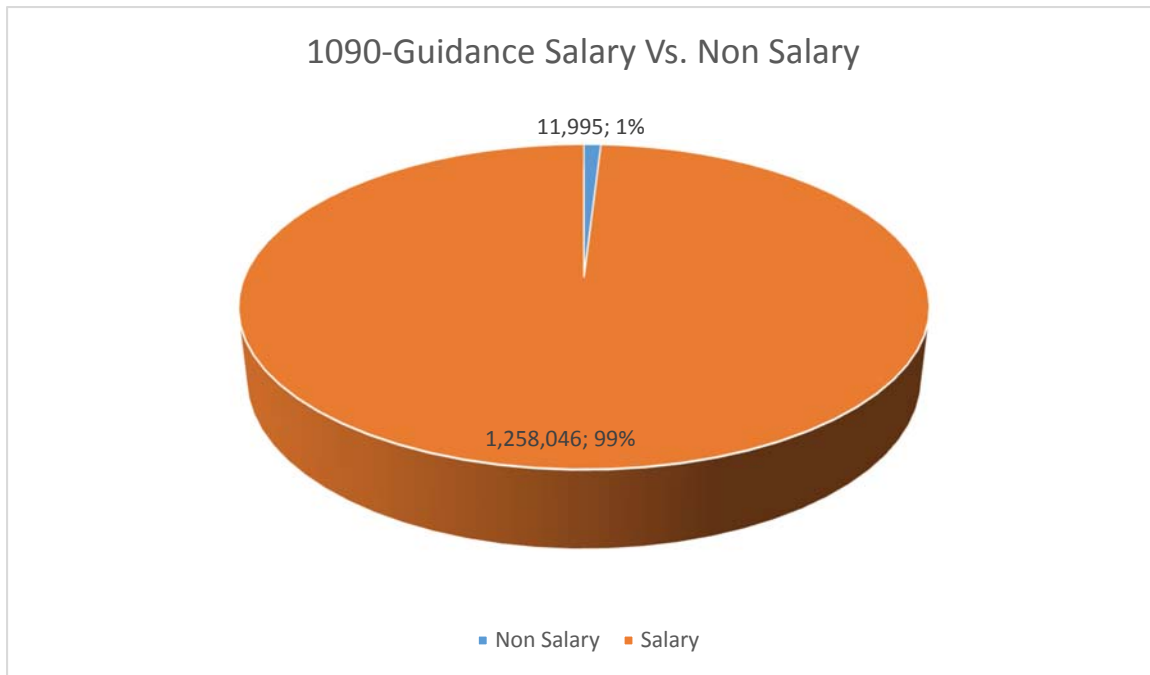
2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

Guidance by DESE 100 Function Chart

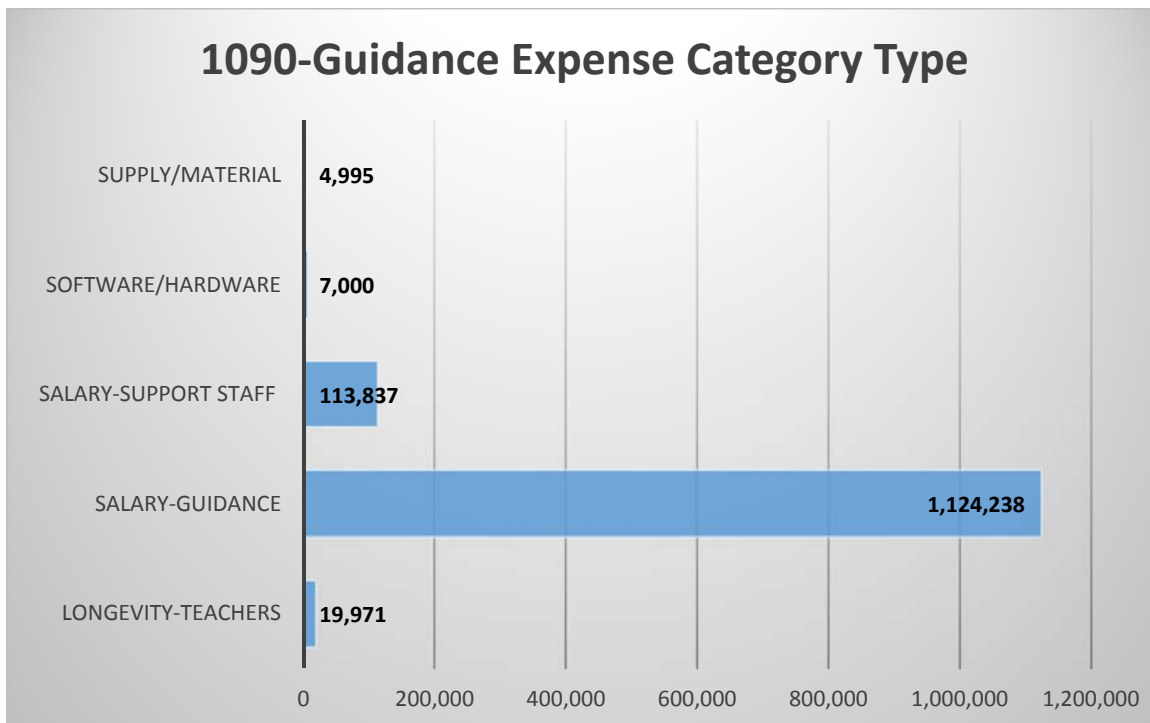
Function	DESE 100 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2440	OTHER INSTR. SERVICES	7,500	-	-	-	-	-	-	0.00%
2710	GUIDANCE COUNSELORS	1,096,467	1,102,498	1,102,498	1,201,130	1,269,541	68,411	12.00	5.70%
2720	TESTING MATERIALS	286	115.25	115.25	500	500	-	-	0.00%
	GUIDANCE TOTAL:	1,104,253	1,102,612.87	1,102,612.87	1,201,630	1,270,041	68,411	12.00	5.69%

Program Area 1090: Guidance

Guidance Salary Vs. Non Salary



Guidance Expense Category Type



Program Area 1110: Health and Fitness

Health and Fitness Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
NS22	201.2110.250.370.1.1100.21051.1	Health Ed. S/M	7,290	6426.29	6426.29	-	-	-	-	0.00%
L6	201.2305.110.370.1.1110.21103.1	Hlth. & Fitness Longevity	13,930	14,480.00	14,480.00	16,739	19,971	3,232	-	19.31%
NS23	201.2430.250.370.1.1110.21151.1	Health & Fitness S/M	4,302	3,465.20	3,465.20	5,000	5,000	-	-	0.00%
NS24	201.2420.260.370.1.1110.21152.1	Hlth. & Fitness Replacement Equipment	7,086	9,952.79	9,952.79	9,611	9,611	-	-	0.00%
NS25	201.2410.260.370.1.1110.21153.1	Health Textbooks/Curriculum	2,628	4,900.00	4,900.00	3,355	3,355	-	-	0.00%
S22	201.2305.110.370.1.1110.21101.1	Health & Fitness Teaching Salary	519,586	531,394.48	531,394.48	553,661	556,696	3,035	5.75	0.55%
S23	201.2220.110.370.1.1110.21102.1	Hlth. & Fitness Dept. Chair	69,030	68,333.00	68,333.00	70,211	73,194	2,983	0.50	4.25%
		HEALTH&FITNESS TOTAL:	623,852	638,951.76	638,951.76	658,577	667,827	9,250	6.25	1.40%

Health and Fitness by DESE 1000 Function

Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2000	INSTRUCTION	623,852	638,951.76	638,951.76	658,577	667,827	9,250	6.25	1.40%
	HEALTH&FITNESS TOTAL:	623,852	638,951.76	638,951.76	658,577	667,827	9,250	6.25	1.40%

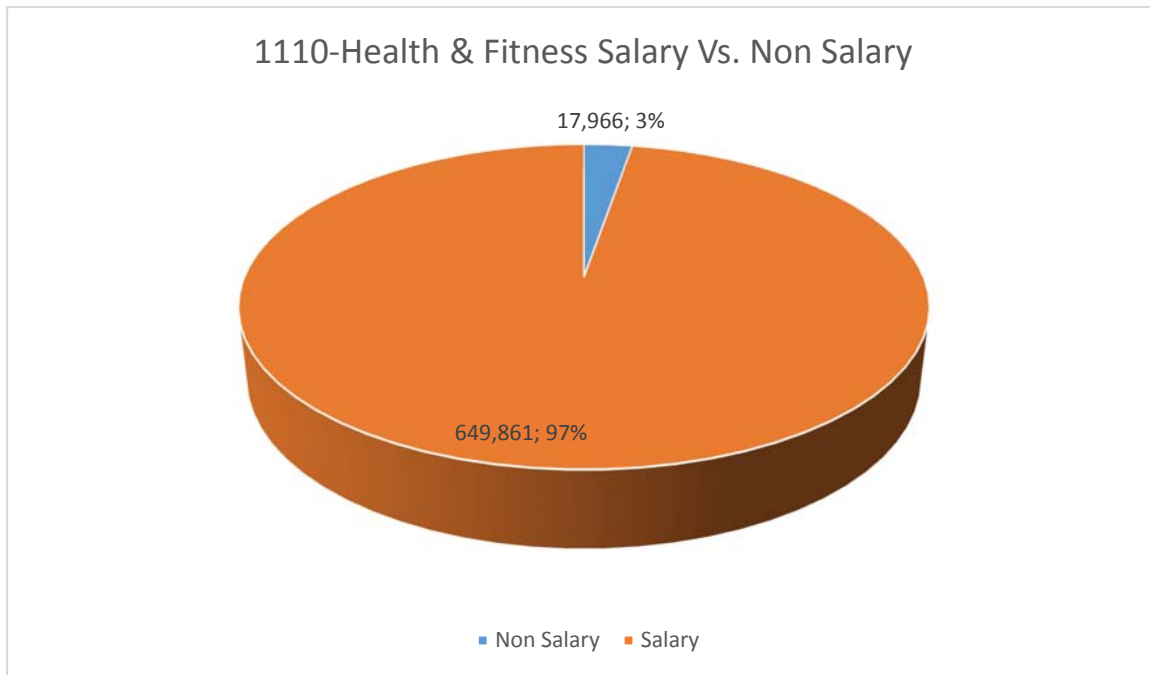
2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

Health and Fitness by DESE 100 Function Chart

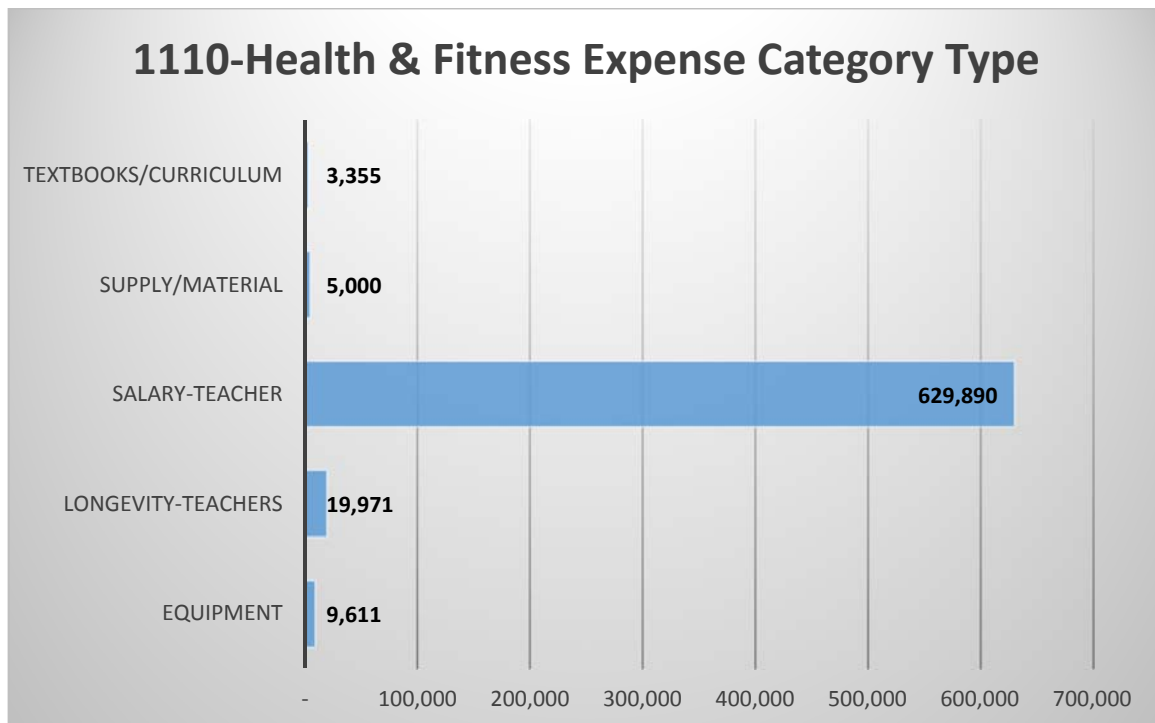
Function	DESE 100 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2110	CURRICULUM DIRECTORS	7,290	6,426.29	6,426.29	-	-	-	-	0.00%
2220	ACADEMIC DEPT. HEADS	69,030	68,333.00	68,333.00	70,211	73,194	2,983	0.50	4.25%
2305	CLASSROOM TEACHERS	533,516	545,874	545,874	570,400	576,667	6,267	5.75	1.10%
2410	TEXTBOOKS	2,628	4,900.00	4,900.00	3,355	3,355	-	-	0.00%
2420	INSTR. EQUIPMENT	7,086	9,952.79	9,952.79	9,611	9,611	-	-	0.00%
2430	INSTR. SUPPLIES	4,302	3,465.20	3,465.20	5,000	5,000	-	-	0.00%
	HEALTH&FITNESS TOTAL:	623,852	638,951.76	638,951.76	658,577	667,827	9,250	6.25	1.40%

Program Area 1110: Health and Fitness

Health and Fitness Salary Vs. Non Salary



Health and Fitness Expense Category Type



Program Area 1120: Library Media Services

Library Media Services Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
NS26	201.2110.250.370.9.1120.21251.1	Library/Media Office S/M	4,859	1,317.39	1,317.39	1,458	1,458	-	-	0.00%
NS27	201.2415.250.370.9.1120.21252.1	Library S/M	696	1,256.61	1,256.61	1,381	1,381	-	-	0.00%
NS28	201.2415.250.370.9.1120.21253.1	Library/Media Software S/M	1,668	799.20	799.20	1,310	1,310	-	-	0.00%
NS30	201.2415.250.370.9.1120.21255.1	Media Repair S/M	90	-	-	1,000	1,000	-	-	0.00%
NS31	201.2415.260.370.1.1120.21256.1	Library Books and E-books	3,429	3,839.37	3,439.37	2,847	2,847	-	-	0.00%
NS32	201.2415.240.370.9.1120.21257.1	Media AV Maintenance Contracts	6,391	3,756.25	3,756.25	3,500	3,500	-	-	0.00%
NS33	201.2453.260.370.1.1120.21258.1	CCHS On-Line Search	-	-	-	533	533	-	-	0.00%
NS34	201.2415.260.370.9.1120.21259.1	Databases	15,300	16,149.55	16,145.55	19,824	19,824	-	-	0.00%
S25	201.2340.110.370.1.1120.21202.1	CCHS Librarian Salary	119,673	119,673.00	119,673.00	122,964	126,346	3,382	1.00	2.75%
S26	201.2110.120.370.1.1120.21203.1	Library/Media Clerical Salary	1,219	-	-	-	-	-	-	0.00%
S27	201.2340.130.370.1.1120.21204.1	Library Aides Salary	60,050	55,579.75	55,579.75	56,350	56,538	188	1.00	0.33%
		LIBRARY MEDIA SERVICES TOTAL:	213,375	202,371.12	201,967.12	211,167	214,737	3,570	2.00	1.69%

Library Media Services by DESE 1000 Function

Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2000	INSTRUCTION	213,375	202,371.12	201,967.12	211,167	214,737	3,570	2.00	1.69%
	LIBRARY MEDIA SERVICES TOTAL:	213,375	202,371.12	201,967.12	211,167	214,737	3,570	2.00	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

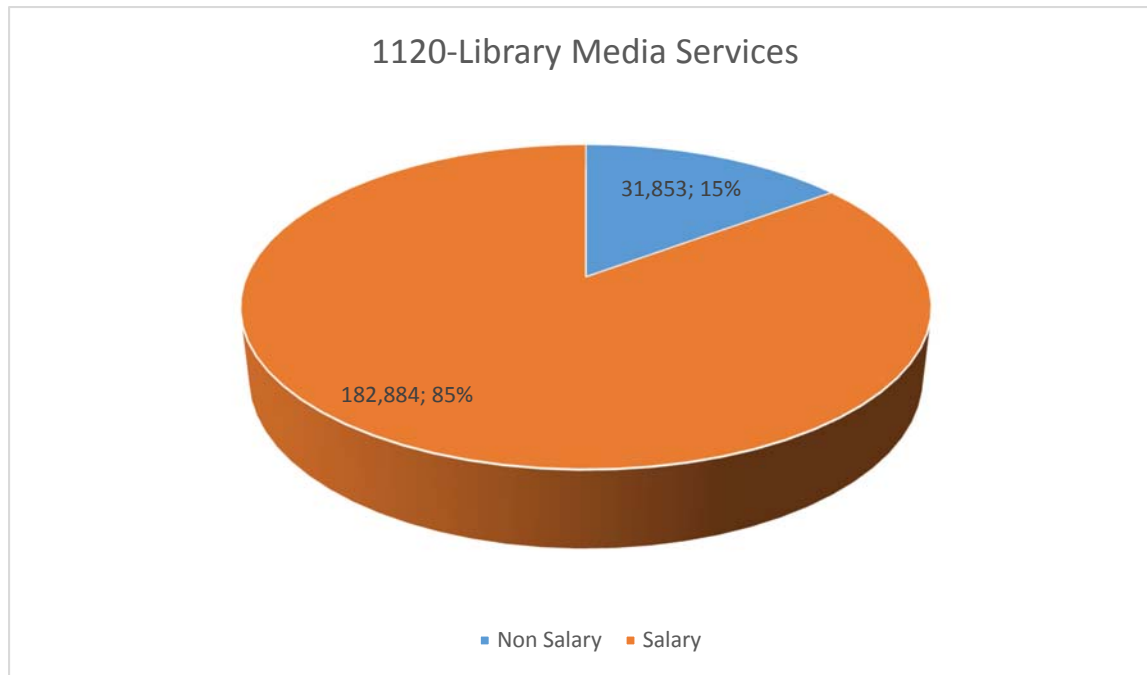
7000: Acquisition and Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

Library Media Services by DESE 100 Function Chart

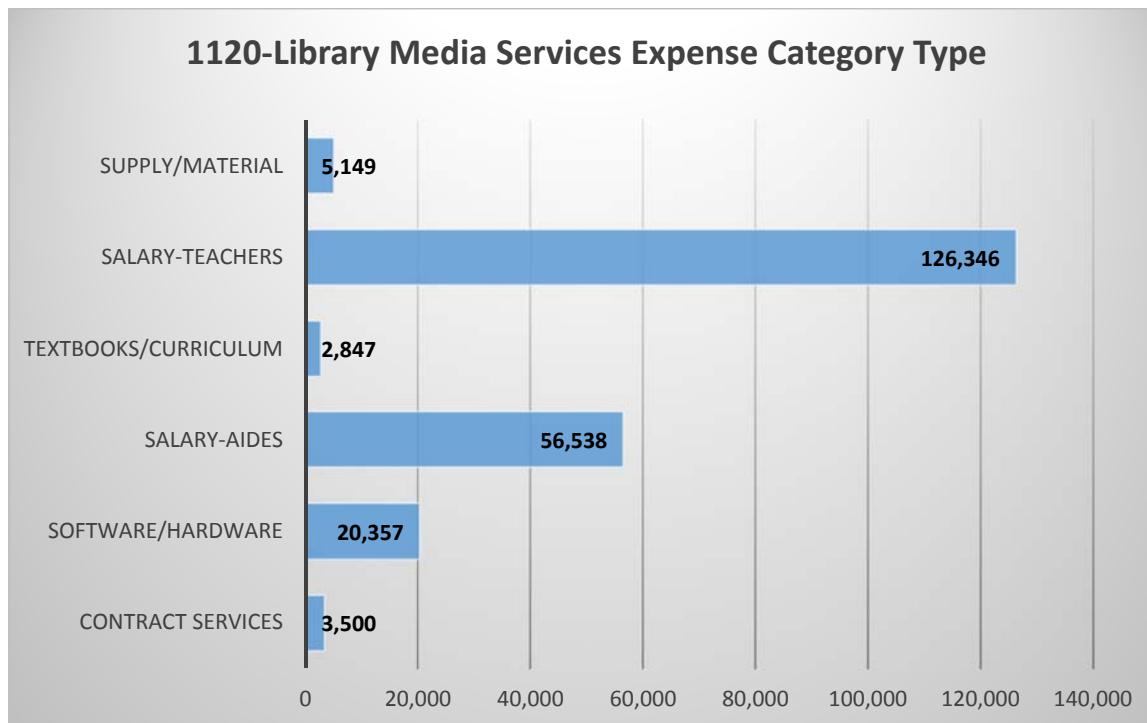
Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2110	CURRICULUM DIRECTORS	6,078	1,317.39	1,317.39	1,458	1,458	-	-	0.00%
2340	LIBRARIANS	179,723	175,252.75	175,252.75	179,314	182,884	3,570	2.00	1.99%
2415	OTHER BOOKS	27,574	25,800.98	25,396.98	29,862	29,862	-	-	0.00%
2453	OTHER TECH. EQUIP.	-	-	-	533	533	-	-	0.00%
	LIBRARY MEDIA SERVICES TOTAL:	213,375	202,371.12	201,967.12	211,167	214,737	3,570	2.00	1.69%

Program Area 1120: Library Media Services

Library Media Services Salary Vs. Non Salary



Library Media Services Expense Category Type



Program Area 1130: Interdepartmental Instruction

Interdepartmental Instruction Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
NS38	201.2440.240.370.1.1130.21351.1	Virtual H.S. Membership Fee	9,392	450.00	450.00	12,815	15,000	2,185	-	17.05%
NS40	201.2440.240.370.1.1130.21353.1	Inter. Instr. Contracted Services	35,000	-	-	30,000	-	(30,000)	-	-100.00%
S31	201.2315.110.370.1.1130.21301.1	Instr. Senior Project Advisor Salary	59,433	75,196.14	75,196.14	62,698	97,327	34,629	1.00	55.23%
S32	201.2315.110.370.1.1130.21302.1	Planning Room Supervisor	-	-	-	-	-	-	-	0.00%
S34	201.2440.110.370.9.1130.21304.1	VHS Coordinator	5,200	23,575.24	23,575.24	5,200	-	(5,200)	-	-100.00%
		INTERDEPARTMENTAL INSTRUCTION TOTAL:	109,025	99,221.38	99,221.38	110,713	112,327	1,614	1.00	1.46%

Interdepartmental Instruction by DESE 1000 Function

Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2000	INSTRUCTION	273,451	270,428	230,686	39,742	109,026	110,713	1,687	1.55%
	INTERDEPARTMENTAL INSTRUCTION TOTAL:	109,025	99,221.38	99,221.38	110,713	112,327	1,614	1.00	1.46%

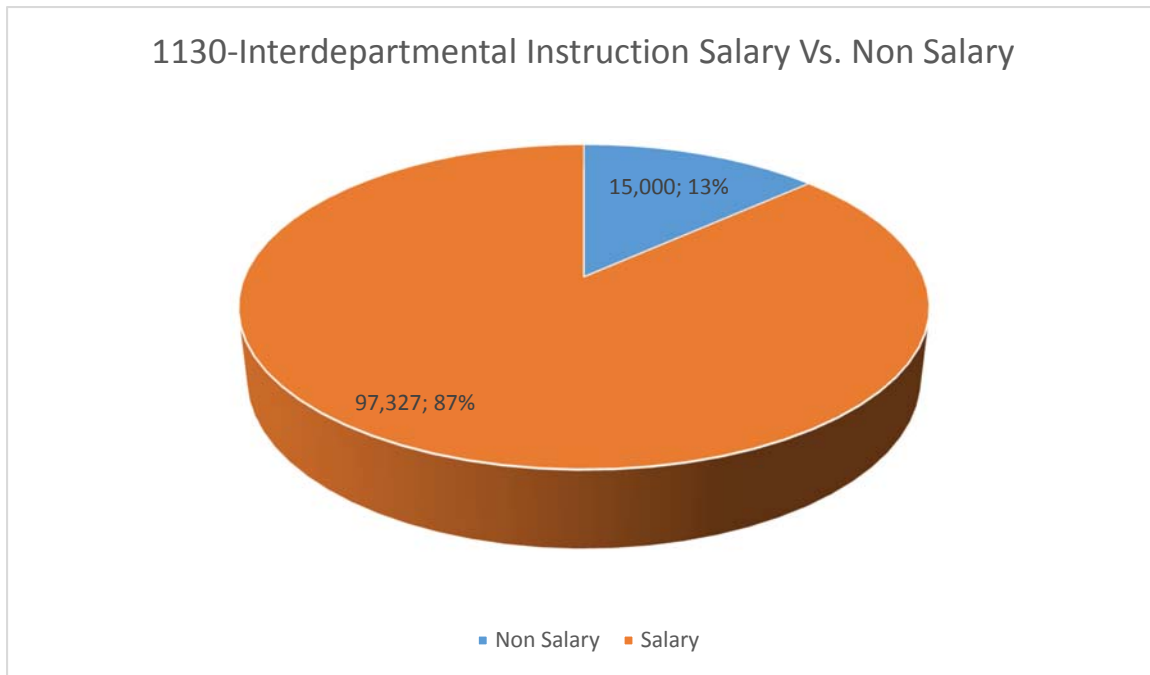
2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

Interdepartmental Instruction by DESE 100 Function Chart

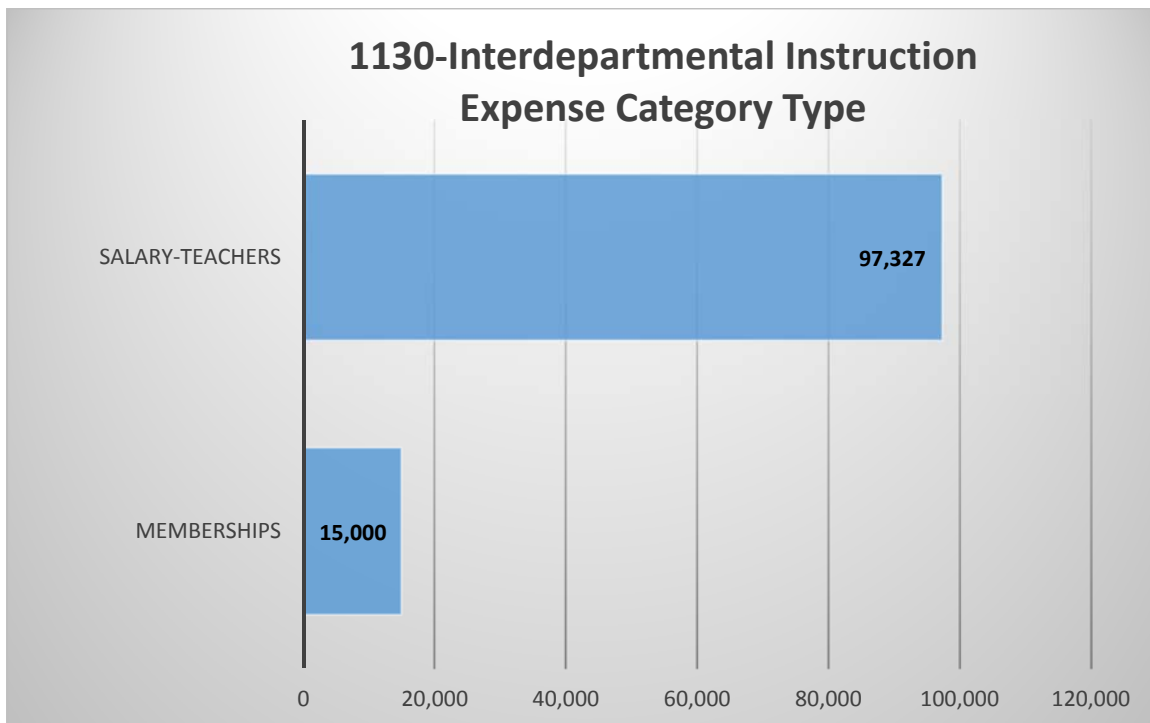
Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2315	TEAM LEADERS/DEPT. CHAIRS	59,433	75,196.14	75,196.14	62,698	97,327	34,629	1.00	55.23%
2440	OTHER INSTR. SERVICES	49,592	24,025.24	24,025.24	48,015	15,000	(33,015)	-	-68.76%
	INTERDEPARTMENTAL INSTRUCTION TOTAL:	109,025	99,221.38	99,221.38	110,713	112,327	1,614	1.00	1.46%

Program Area 1130: Interdepartmental Instruction

Interdepartmental Instruction Salary Vs. Non Salary



Interdepartmental Instruction Expense Category Type



Program Area 1140: Mathematics

Mathematics Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY201 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
L8	201.2305.110.370.1.1140.21403.1	Mathematics Longevity	28,965	30,770.00	30,770.00	32,548	42,044	9,496	-	29.18%
NS39B	201.2430.250.370.1.1140.21451.1	Mathematics S/M	7,000	8,337.87	8,337.87	6,969	6,969	-	-	0.00%
NS40B	201.2410.260.370.1.1140.21452.1	Mathematics Textbooks/Curriculum	7,000	996.26	996.26	2,000	42,238	40,238	-	2011.90%
S35	201.2305.110.370.1.1140.21401.1	Mathematics Teaching Salary	1,808,951	1,711,153.01	1,708,152.58	1,860,769	1,948,130	87,361	18.00	4.69%
S36	201.2220.110.370.1.1140.21402.1	Mathematics Dept. Chair	67,130	66,974.00	66,974.00	68,815	65,426	(3,389)	0.50	-4.92%
		MATHEMATICS TOTAL:	1,919,046	1,818,231.14	1,815,230.71	1,971,101	2,104,807	133,706	18.50	6.78%

Mathematics by DESE 1000 Function

Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2000	INSTRUCTION	1,919,046	1,818,231.14	1,815,230.71	1,971,101	2,104,807	133,706	18.50	6.78%
	MATHEMATICS TOTAL:	1,919,046	1,818,231.14	1,815,230.71	1,971,101	2,104,807	133,706	18.50	6.78%

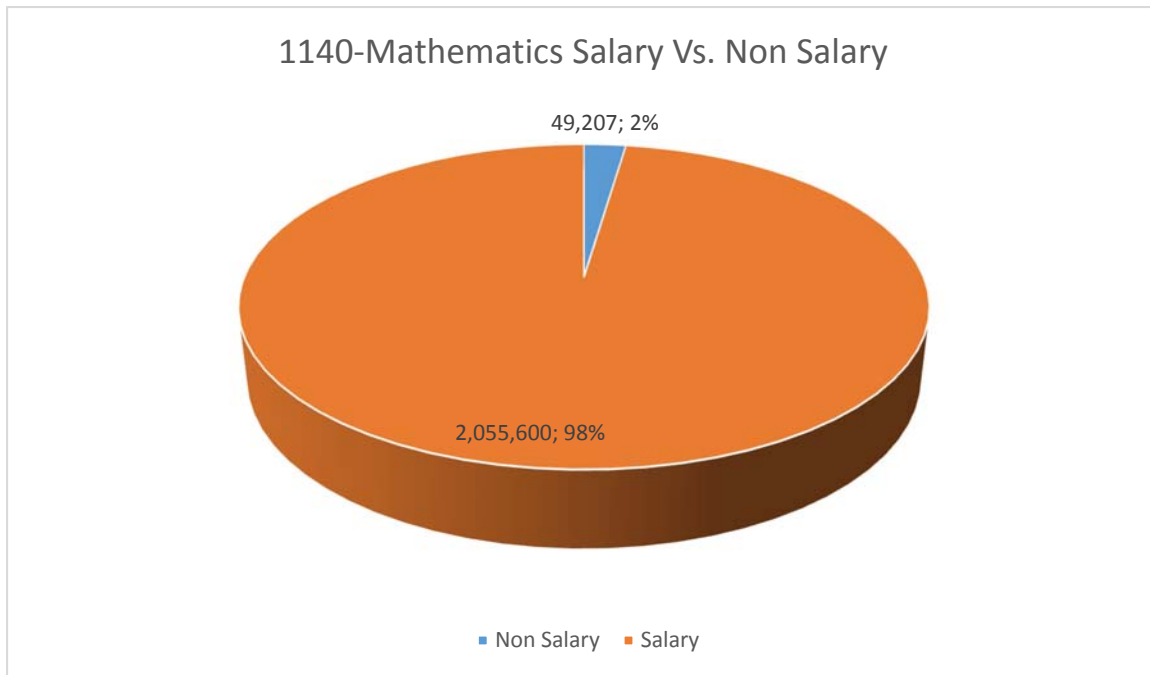
2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

Mathematics by DESE 100 Function Chart

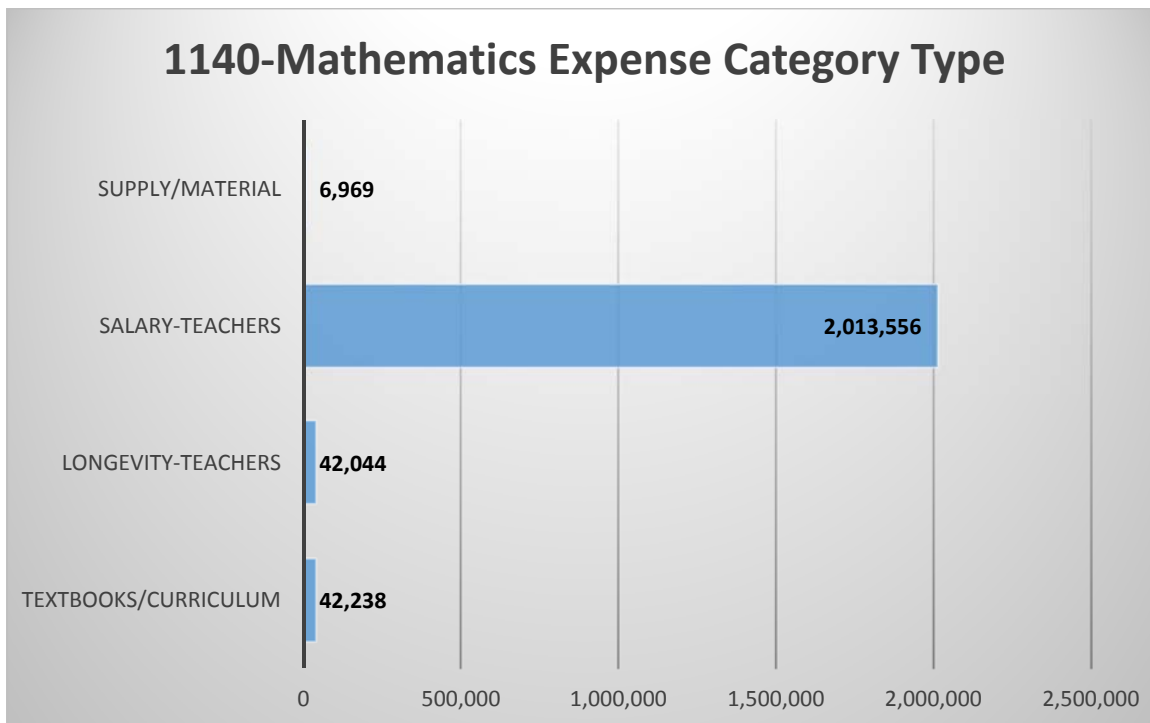
Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2220	ACADEMIC DEPT. HEADS	67,130	66,974.00	66,974.00	68,815	65,426	(3,389)	0.50	-4.92%
2305	CLASSROOM TEACHERS	1,837,916	1,741,923.01	1,738,922.58	1,893,317	1,990,174	96,857	18.00	5.12%
2410	TEXTBOOKS	7,000	996.26	996.26	2,000	42,238	40,238	-	2011.90%
2430	INSTR. SUPPLIES	7,000	8,337.87	8,337.87	6,969	6,969	-	-	0.00%
	MATHEMATICS TOTAL:	1,919,046	1,818,231.14	1,815,230.71	1,971,101	2,104,807	133,706	18.50	6.78%

Program Area 1140: Mathematics

Mathematics Salary Vs. Non Salary



Mathematics Expense Category Type



Program Area 1150: Music

Music Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
L9	201.2305.110.370.1.1150.21505.1	Music Longevity	-	1,810.00	1,810.00	1,860	2,103	243	-	13.06%
NS41	201.2430.250.370.1.1150.21551.1	Music S/M	4,095	9,431.41	4,921.36	2,500	2,000	(500)	-	-20.00%
NS42	201.2440.260.370.1.1150.21552.1	Music Registration Fees	3,050	4,517.00	4,517.00	3,000	7,000	4,000	-	133.33%
NS43	201.2420.240.370.1.1150.21553.1	Music Maintenance Contracts	1,348	4,765.00	4,765.00	-	5,000	5,000	-	0.00%
NS44	201.2410.260.370.1.1150.21554.1	Sheet Music	3,647	2,539.36	2,539.36	5,000	3,000	(2,000)	-	-40.00%
NS45	201.7300.260.370.1.1150.21555.1	Music New Equipment	7,500	6,706.94	4,621.00	-	-	-	-	0.00%
NS46	201.7400.260.370.1.1150.21556.1	Music Replacement Equipment	12,500	7,500.00	-	26,000	5,000	(21,000)	-	-80.77%
NS47	201.2440.260.900.1.1150.21557.1	Music Accompanist	17,518	19,312.50	19,312.50	2,000	18,000	16,000	-	800.00%
S37	201.2305.110.370.1.1150.21501.1	Music Teaching Salary	248,812	215,747.52	215,747.52	220,399	229,325	8,926	2.00	4.05%
S39	201.2440.130.370.1.1150.21503.1	Music Field Trip Salary	3,445	4,052.28	4,052.28	3,445	3,445	-	-	0.00%
		MUSIC TOTAL:	301,915	276,382.01	262,286.02	264,204	274,873	10,669	2.00	4.04%

Music by DESE 1000 Function

Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2000	INSTRUCTION	281,915	262,175.07	257,665.02	238,204	269,873	31,669	2.00	13.29%
7000	FIXED ASSETS	20,000	14,207	4,621	26,000	5,000	(21,000)	-	-80.77%
	MUSIC TOTAL:	301,915	276,382.01	262,286.02	264,204	274,873	10,669	2.00	4.04%

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

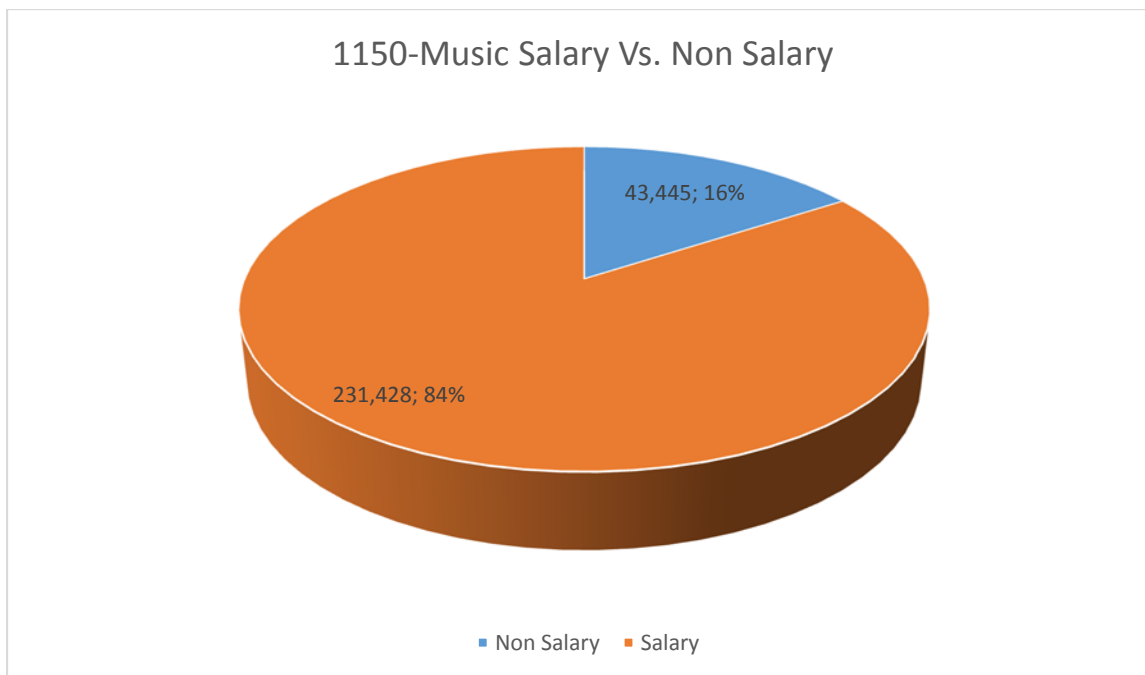
7000: Acquisition and Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

Program Area 1150: Music

Music by DESE 100 Function Chart

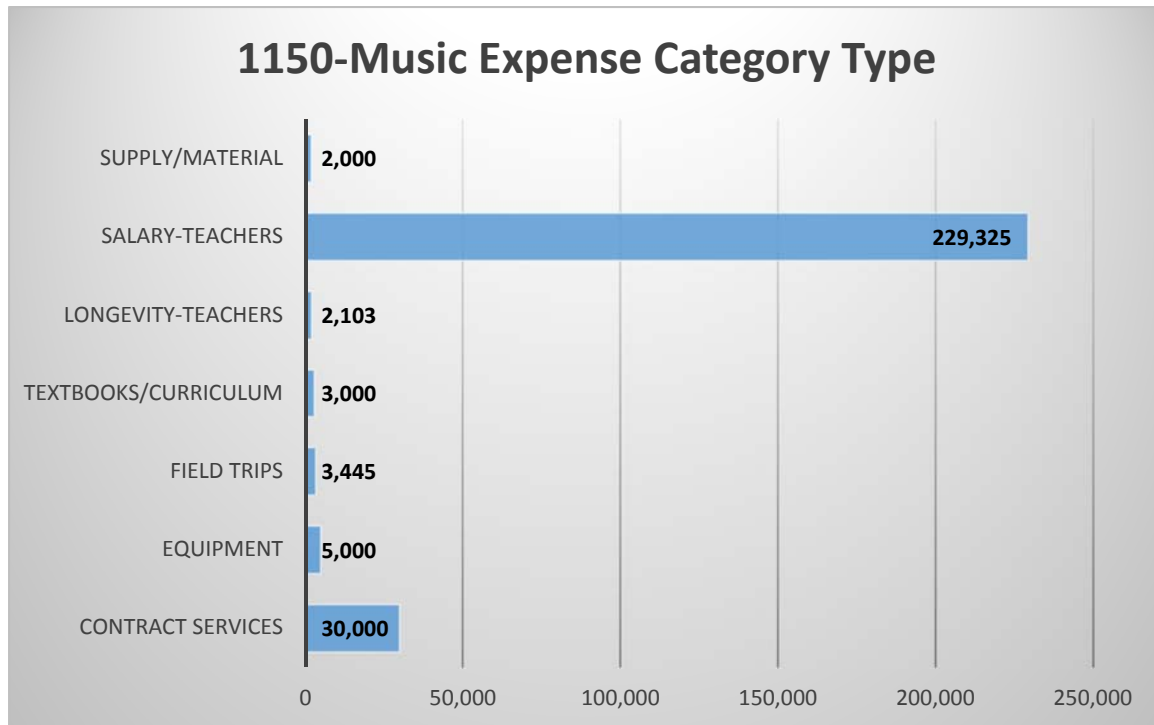
Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2305	CLASSROOM TEACHERS	248,812	217,557.52	217,557.52	222,259	231,428	9,169	2.00	4.13%
2410	TEXTBOOKS	3,647	2,539.36	2,539.36	5,000	3,000	(2,000)	-	-40.00%
2420	INSTR. EQUIPMENT	1,348	4,765.00	4,765.00	-	5,000	5,000	-	0.00%
2430	INSTR. SUPPLIES	4,095	9,431.41	4,921.36	2,500	2,000	(500)	-	-20.00%
2440	OTHER INSTR. SERVICES	24,013	27,882	27,882	8,445	28,445	20,000	-	236.83%
7300	ASSETS/NEW EQUIPMENT	7,500	6,706.94	4,621.00	-	-	-	-	0.00%
7400	ASSETS/REPLACEMENT EQUIPMENT	12,500	7,500.00	-	26,000	5,000	(21,000)	-	-80.77%
	MUSIC TOTAL:	301,915	276,382.01	262,286.02	264,204	274,873	10,669	2.00	4.04%

Music Salary Vs. Non Salary



Program Area 1150: Music

Music Expense Category Type



Program Area 1160: Professional Development

Professional Development Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY201 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
NS48	201.2357.250.370.9.1160.21651.1	Curr. Dev. S/M	8,324	8,324.00	7,675.25	-	6,516	6,516	-	0.00%
NS49	201.2357.250.370.9.1160.21652.1	Staff Dev. S/M	285	-	-	-	-	-	-	0.00%
NS51	201.2357.260.370.9.1160.21654.1	Staff Dev. Student Support	2,547	-	-	-	-	-	-	0.00%
NS52	201.2357.260.370.9.1160.21655.1	Staff Dev. Conferences	22,628	23,324.83	23,324.83	22,000	23,100	1,100	-	5.00%
NS52A	201.2357.240.370.9.1160.21656.1	Staff Dev. Contracted Services	46,189	54,332.00	51,132.00	65,000	68,250	3,250	-	5.00%
NS55	201.2357.260.370.9.1160.21661.1	District Memberships	34,236	30.00	30.00	25,000	25,000	-	-	0.00%
S42	201.2353.110.370.9.1160.21602.1	Curr. Dev. Stipends	59,927	36,850.00	36,850.00	58,000	60,900	2,900	-	5.00%
S43	201.2353.110.370.9.1160.21603.1	Staff Development/Pupil	5,000	4,035.50	4,035.50	-	-	-	-	0.00%
S44	201.2355.130.370.9.1160.21604.1	Professional Dev. Substitute Salary	16,000	10,800.00	10,800.00	16,000	16,000	-	-	0.00%
S47	201.2353.110.370.9.1160.21608.1	Staff Dev. Professional Salary	16,061	4,115.00	4,115.00	11,000	11,550	550	-	5.00%
S48	201.2357.110.370.9.1160.21609.1	Staff Dev. Tuition Reimbursement	30,200	30,200.00	12,497.40	23,000	23,000	-	-	0.00%
S49	201.2357.110.370.9.1160.21610.1	Staff Dev. Mentoring	12,863	12,463.65	12,463.65	9,000	10,000	1,000	-	11.11%
		PROFESSIONAL DEVELOPMENT TOTAL:	254,260	184,474.98	162,923.63	229,000	244,316	15,316	-	6.69%

Professional Development by DESE 1000 Function

Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY201 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2000	INSTRUCTION	254,260	184,474.98	162,923.63	229,000	244,316	15,316	-	6.69%
	PROFESSIONAL DEVELOPMENT TOTAL:	254,260	184,474.98	162,923.63	229,000	244,316	15,316	-	6.69%

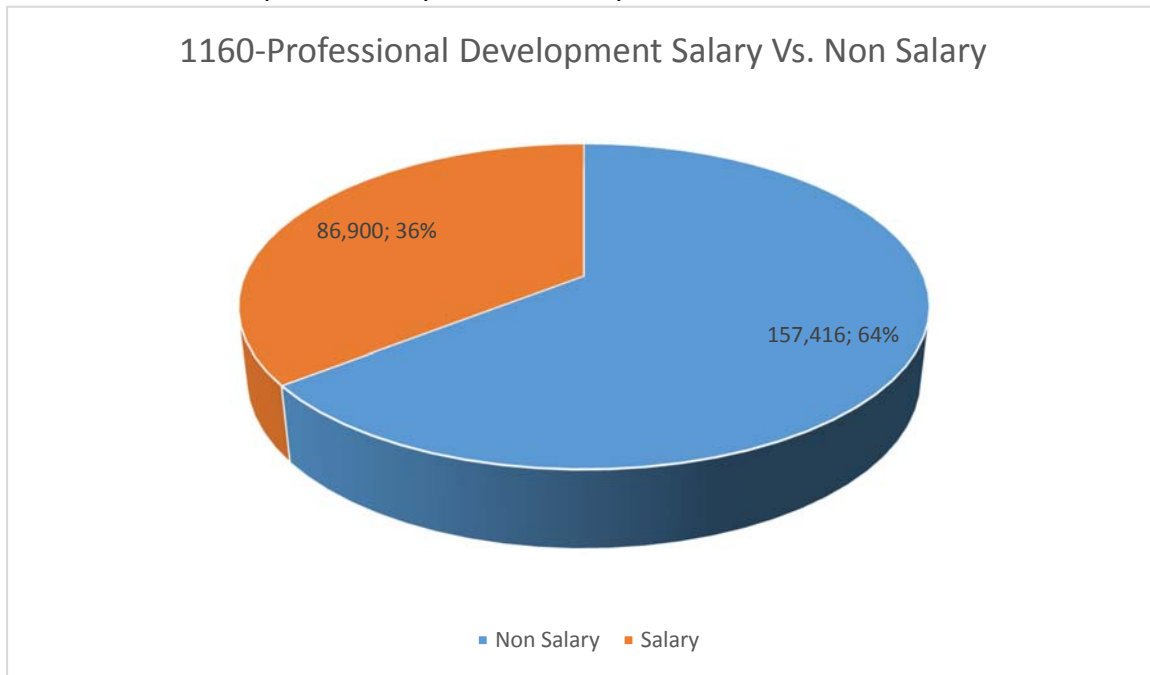
2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

Professional Development by DESE 100 Function Chart

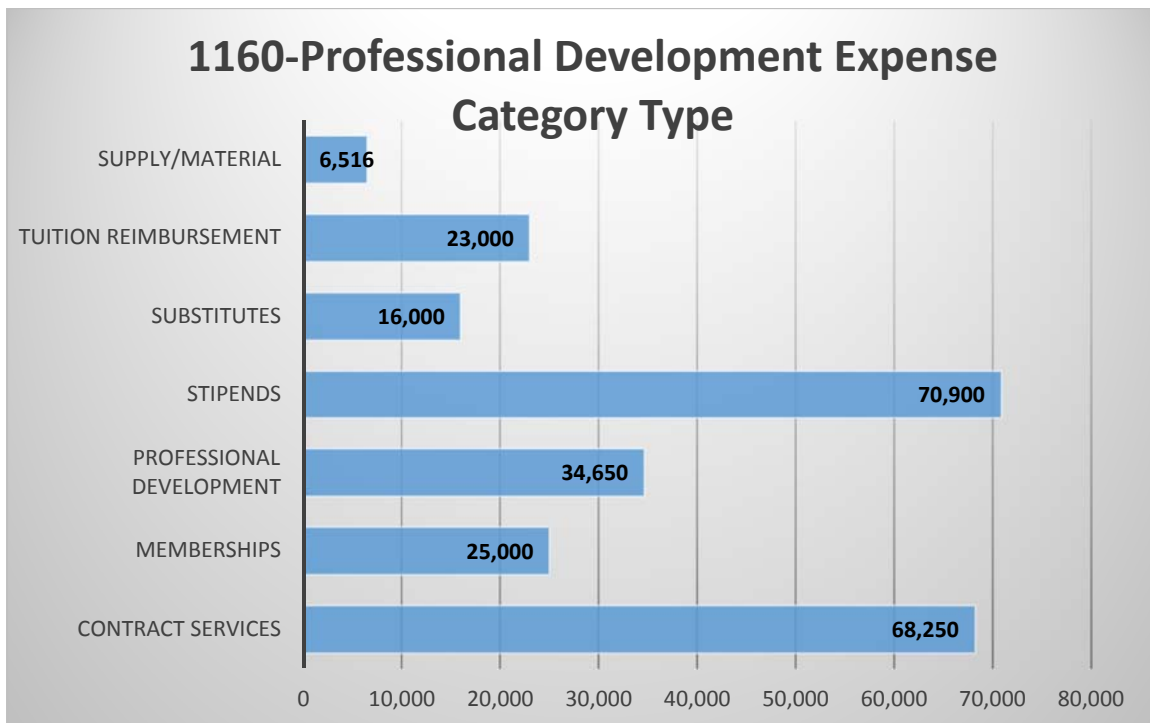
Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY201 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2353	PROF. DEV. - TEACHERS	80,988	45,000.50	45,000.50	69,000	72,450	3,450	-	5.00%
2355	PROF. DEV. - SUBSTITUTES	16,000	10,800.00	10,800.00	16,000	16,000	-	-	0.00%
2357	PROF. DEV. - PROVIDERS	157,272	128,674.48	107,123.13	144,000	155,866	11,866	-	8.24%
	PROFESSIONAL DEVELOPMENT TOTAL:	254,260	184,474.98	162,923.63	229,000	244,316	15,316	-	6.69%

Program Area 1160: Professional Development

Professional Development Salary Vs. Non Salary



Professional Development Expense Category Type



Program Area 1180: Science

Science Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
L10	201.2305.110.370.1.1180.21803.1	Science Longevity	22,629	28,055.00	28,055.00	29,758	33,635	3,877	-	13.03%
NS57	201.2430.250.370.1.1180.21851.1	Science S/M	23,500	25,806.45	25,203.38	41,722	23,500	(18,222)	-	-43.67%
NS58	201.2410.260.370.1.1180.21852.1	Science Textbooks/Curriculum	10,000	12,991.95	12,991.95	79,508	300	(79,208)	-	-99.62%
NS59	201.2420.240.370.1.1180.21853.1	Science Maintenance Contracts	1,517	-	-	4,000	4,000	-	-	0.00%
NS60	201.2420.260.370.1.1180.21854.1	Science Toxic Waste Disposal	2,613	2,134.67	2,134.67	-	2,000	2,000	-	0.00%
NS61	201.2420.260.370.1.1180.21855.1	Science Equipment	15,319	14,910.32	12,527.67	-	7,300	7,300	-	0.00%
NS61A	201.2430.000.000.0.1180.00000.0	Robotics S/M	-	-	-	-	8,000	8,000	-	0.00%
NS61B	201.2440.000.000.0.1180.00000.0	Geology Field Work	-	-	-	-	1,000	1,000	-	0.00%
S52	201.2305.110.370.1.1180.21801.1	Science Teaching Salary	1,797,522	1,843,146.38	1,843,146.38	1,913,341	1,849,187	(64,154)	17.25	-3.35%
S53	201.2220.110.370.1.1180.21802.1	Science Dept. Chair	69,792	69,792.50	69,792.50	71,711	74,735	3,024	0.50	4.22%
S54	201.2315.110.370.1.1180.21804.1	Chemical Hygiene Coordinator	4,500	-	-	-	-	-	-	0.00%
		SCIENCE TOTAL:	1,947,392	1,996,837.27	1,993,851.55	2,140,040	2,003,657	(136,383)	17.75	-6.37%

Science by DESE 1000 Function

Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2000	INSTRUCTION	1,947,392	1,996,837.27	1,993,851.55	2,140,040	2,003,657	(136,383)	17.75	-6.37%
	SCIENCE TOTAL:	1,947,392	1,996,837.27	1,993,851.55	2,140,040	2,003,657	(136,383)	17.75	-6.37%

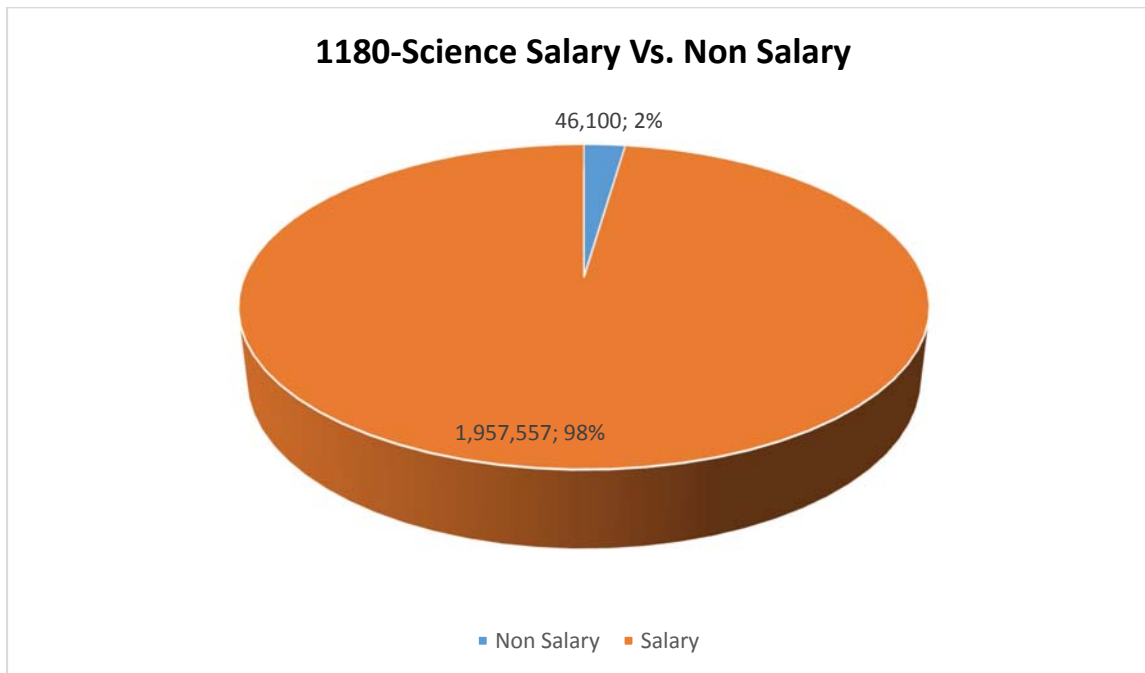
2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

Program Area 1180: Science

Science by DESE 100 Function Chart

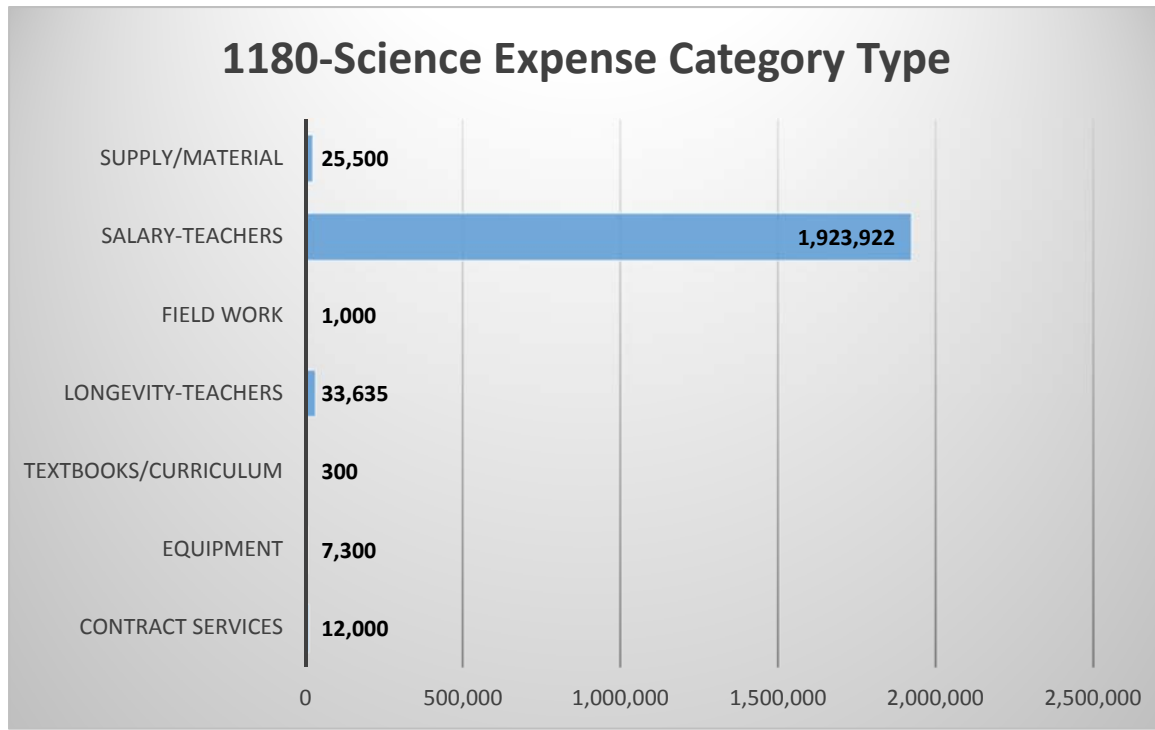
Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2220	ACADEMIC DEPT. HEADS	69,792	69,792.50	69,792.50	71,711	74,735	3,024	0.50	4.22%
2305	CLASSROOM TEACHERS	1,820,151	1,871,201.38	1,871,201.38	1,943,099	1,882,822	(60,277)	17.25	-3.10%
2315	TEAM LEADERS/DEPT. CHAIRS	4,500	-	-	-	-	-	-	0.00%
2410	TEXTBOOKS	10,000	12,991.95	12,991.95	79,508	300	(79,208)	-	-99.62%
2420	INSTR. EQUIPMENT	19,449	17,044.99	14,662.34	4,000	13,300	9,300	-	232.50%
2430	INSTR. SUPPLIES	23,500	42,430	44,523	(2,093)	23,500	41,722	18,222	77.54%
2440	OTHER INSTR. SERVICES	-	-	-	-	1,000	1,000	-	100.00%
SCIENCE TOTAL:		1,947,392	1,996,837.27	1,993,851.55	2,140,040	2,003,657	(136,383)	17.75	-6.37%

Science Salary Vs. Non Salary



Program Area 1180: Science

Science Expense Category Type



Program Area 1190: Social Studies

Social Studies Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
L11	201.2305.110.370.1.1190.21903.1	Soc. Studies Longevity	29,870	37,105.00	37,105.00	40,918	47,299	6,381	-	15.59%
NS62	201.2430.250.370.1.1190.21951.1	Social Studies S/M	6,925	6,751.19	6,751.19	8,744	6,878	(1,866)	-	-21.34%
NS63	201.2410.260.370.1.1190.21952.1	Social Studies Textbooks/Curriculum	5,722	7,662.46	7,662.46	4,997	11,947	6,950	-	139.08%
S55	201.2305.110.370.1.1190.21901.1	Social Studies Teaching Salary	1,516,981	1,509,692.97	1,509,692.97	1,541,121	1,593,243	52,122	14.75	3.38%
S56	201.2220.110.370.1.1190.21902.1	Soc. Studies Dept. Chair	53,923	57,323.00	57,323.00	62,651	67,580	4,929	0.50	7.87%
		SOCIAL STUDIES TOTAL:	1,613,421	1,618,534.62	1,618,534.62	1,658,431	1,726,947	68,516	15.25	4.13%

Social Studies by DESE 1000 Function

Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2000	INSTRUCTION	1,613,421	1,618,534.62	1,618,534.62	1,658,431	1,726,947	68,516	15.25	4.13%
	SOCIAL STUDIES TOTAL:	1,613,421	1,618,534.62	1,618,534.62	1,658,431	1,726,947	68,516	15.25	4.13%

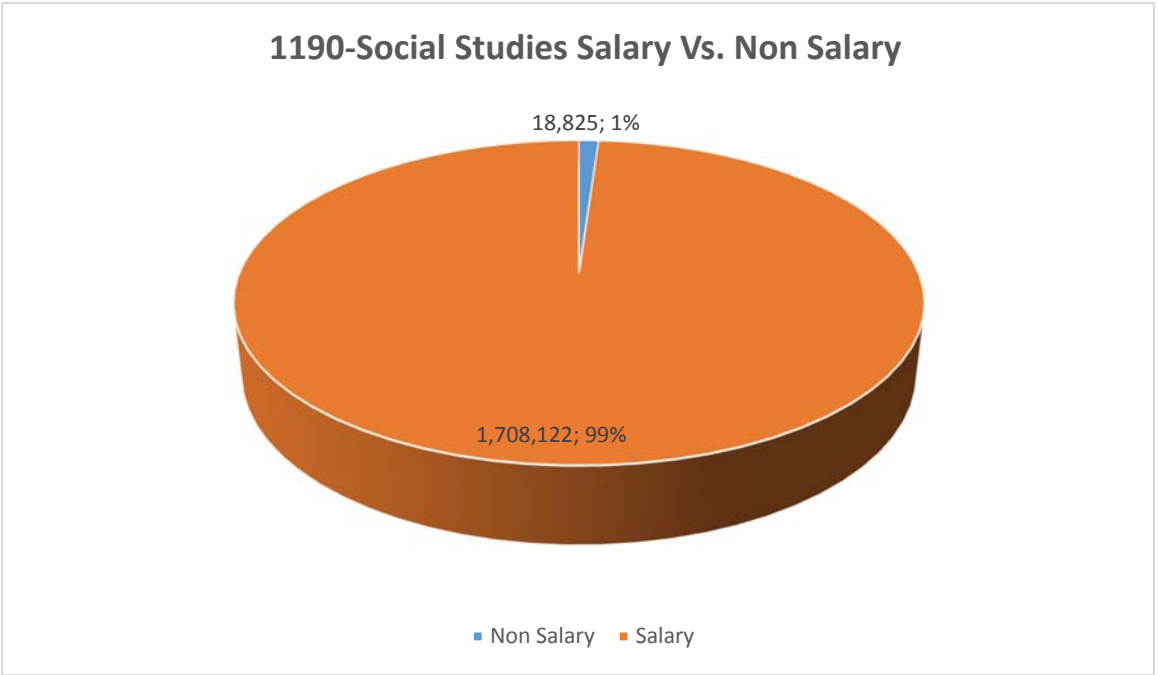
2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

Social Studies by DESE 100 Function Chart

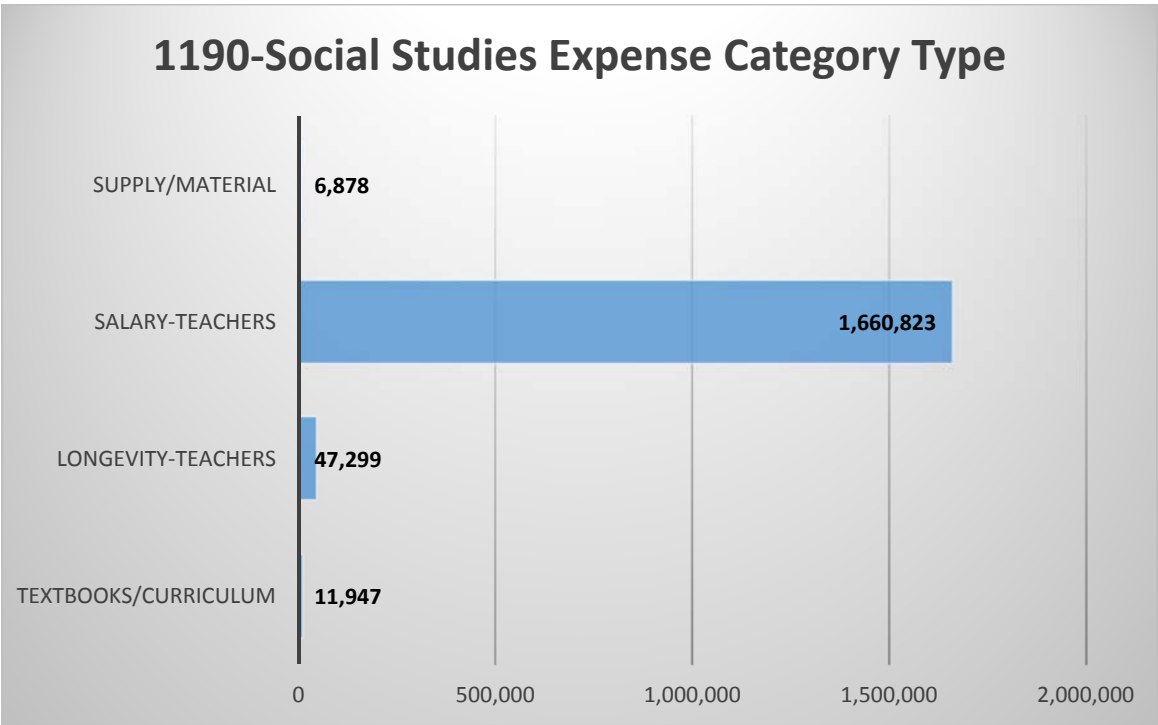
Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2220	ACADEMIC DEPT. HEADS	66,553	54,344	55,544	(1,200)	53,923	62,651	8,728	16.19%
2305	CLASSROOM TEACHERS	1,358,755	1,489,855	1,489,854	1	1,546,851	1,582,039	35,188	38.58%
2410	TEXTBOOKS	5,722	3,413	813	2,600	5,722	4,997	(725)	-12.67%
2430	INSTR. SUPPLIES	7,333	6,696	5,192	1,504	6,925	8,744	1,819	26.27%
2440	OTHER INSTR. SERVICES	2,575	2,575	-	2,575	-	-	-	0.00%
	SOCIAL STUDIES TOTAL:	1,613,421	1,618,534.62	1,618,534.62	1,658,431	1,726,947	68,516	15.25	4.13%

Program Area 1190: Social Studies

Social Studies Salary Vs. Non Salary



Social Studies Expense Category Type



Program Area 1200: Special Education

Special Education Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
L12	201.2305.110.370.2.1200.22012.1	Special Ed. Longevity	16,251	12,670.00	12,670.00	12,089	13,664	1,575	-	13.03%
NS304	201.9900.260.900.2.1200.22068.1	Prepaid Tuitions	-	-	231,658.01	-	-	-	-	0.00%
NS65	201.2110.250.370.2.1200.22051.1	SPED Supervision S/M	3,758	3,287.94	3,317.88	3,500	3,500	-	-	0.00%
NS66	201.2430.250.370.2.1200.22052.1	SPED Teaching S/M	4,597	10,531.83	10,531.83	10,000	10,000	-	-	0.00%
NS67	201.2720.250.370.2.1200.22053.1	SPED Testing S/M	4,155	1,957.24	1,957.24	5,000	5,000	-	-	0.00%
NS68	201.2430.250.370.2.1200.22054.1	SPED Alternative Ed. S/M	1,407	550.09	550.09	-	-	-	-	0.00%
NS69	201.2320.240.370.2.1200.22055.1	SPED Contracted Services	285,000	420,517.55	351,568.57	347,319	312,319	(35,000)	-	-10.08%
NS70	201.2440.240.370.2.1200.22056.1	SPED Evaluation Services	28,284	44,114.50	36,434.50	-	-	-	-	0.00%
NS71	201.2440.260.370.2.1200.22057.1	SPED Non-District Travel	53	12,296.45	11,831.09	10,000	15,000	5,000	-	50.00%
NS72	201.2451.260.370.2.1200.22058.1	SPED Computer Software	-	-	-	500	-	(500)	-	-100.00%
NS73	201.9100.260.370.2.1200.22059.1	SPED Massachusetts Tuitions	147,813	-	-	-	-	-	-	0.00%
NS74	201.9200.260.370.2.1200.22060.1	SPED Out-of-State Tuitions	127,023	32,287.50	-	-	-	-	-	0.00%
NS75	201.9300.260.370.2.1200.22061.1	SPED Non-Public Tuitions	1,880,226	2,391,143.50	2,760,530.23	3,024,471	2,690,850	(333,621)	-	-11.03%
NS76	201.9400.260.370.2.1200.22062.1	SPED Collaborative Tuitions	279,969	(16,948.69)	-	169,548	85,000	(84,548)	-	-49.87%
NS77	201.7300.260.370.2.1200.22063.1	SPED New Equipment	7,500	7,500.00	3,146.99	7,400	7,400	-	-	0.00%
NS78	201.2440.260.370.2.1200.22064.1	SPED Assistive Technology	-	-	-	5,000	5,000	-	-	0.00%
NS79	201.2430.250.370.2.1200.22065.1	Pathways Program S/M	3,615	2,784.33	2,784.33	-	3,000	3,000	-	0.00%
NS80	201.2110.260.370.2.1200.22066.1	SPED Director Travel	343	-	-	800	-	(800)	-	-100.00%
NS81	201.2410.260.370.2.1200.22067.1	SPED Equipment Repair	164	135.00	135.00	1,080	1,080	-	-	0.00%
NS82A	201.9900.260.900.2.1200.22068.1	Circuit Breaker Receipts Budget Offset	-	-	-	(860,469)	(956,371)	(95,902)	-	11.15%
S301	201.2357.260.900.2.1200.22068.1	Special Ed Professional Development	-	275.00	275.00	-	-	-	-	0.00%
S310	201.2110.110.370.2.1240.22401.1	Special Ed Coordinator	-	-	-	-	128,125	128,125	1.00	0.00%
S57	201.2110.110.370.2.1200.22001.1	SPED Director Salary	67,816	88,791.72	88,791.72	70,512	63,550	(6,962)	0.40	-9.87%
S58	201.2305.110.370.2.1200.22002.1	SPED Teaching Salary	882,738	958,686.18	958,686.18	888,567	1,199,794	311,227	12.30	35.03%
S59	201.2330.130.370.2.1200.22003.1	SPED Tutor Salary	1,008,392	903,751.47	903,751.47	946,520	1,073,917	127,397	25.91	13.46%
S60	201.2440.130.370.2.1200.22004.1	SPED Home Tutor Salary	-	850.00	850.00	7,500	7,500	-	-	0.00%
S61	201.2305.110.370.2.1200.22005.1	SPED Alt. Ed. Regular Teaching Salary	21,985	38,215.59	38,215.59	51,510	53,841	2,331	0.50	4.53%
S62	201.2800.110.370.2.1200.22006.1	SPED H.S. Psych. Salary	347,210	335,134.73	335,134.73	362,439	442,202	79,763	5.00	22.01%
S63	201.2330.130.370.2.1200.22007.1	SPED Aides Salary	35,000	33,730.66	32,525.38	30,691	35,000	4,309	1.00	14.04%
S64	201.2110.120.370.2.1200.22008.1	SPED Clerical Salary	61,300	81,542.56	81,542.56	82,101	85,363	3,262	1.40	3.97%
S65	201.2305.110.370.2.1200.22009.1	Pathways Summer Program Sal.	29,466	10,934.32	10,934.32	29,845	29,845	-	-	0.00%
S66	201.2320.110.370.2.1200.22010.1	H.S. S/L Pathologist	112,202	108,610.00	108,610.00	111,596	137,024	25,428	1.20	22.79%
S67	201.2220.110.370.2.1200.22011.1	Special Ed. Dept. Chair	73,508	69,792.50	69,792.50	71,711	-	(71,711)	-	-100.00%
S69	201.2305.110.370.2.1200.22014.1	Summer School SPED Teaching	-	-	-	5,400	5,400	-	-	0.00%
S70	201.2330.130.370.2.1200.22015.1	Summer School SPED Tutor	-	13,205.26	13,205.26	1,575	16,000	14,425	-	915.87%
		SPECIAL ED TOTAL:	5,429,775	5,566,347.23	6,069,430.47	5,396,205	5,473,003	76,798	48.71	1.42%

Program Area 1200: Special Education

Special Education by DESE 1000 Function

Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2000	INSTRUCTION	2,987,244	3,152,364.92	3,074,095.24	3,055,255	3,646,124	590,869	48.71	19.34%
7000	FIXED ASSETS	7,500	7,500.00	3,146.99	7,400	7,400	-	-	0.00%
9000	PROGRAMS WITH OTHER DISTRICTS	2,435,031	2,406,482.31	2,992,188.24	2,333,550	1,819,479	(514,071)	-	-22.03%
	SPECIAL ED TOTAL:	5,429,775	5,566,347.23	6,069,430.47	5,396,205	5,473,003	76,798	48.71	1.42%

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

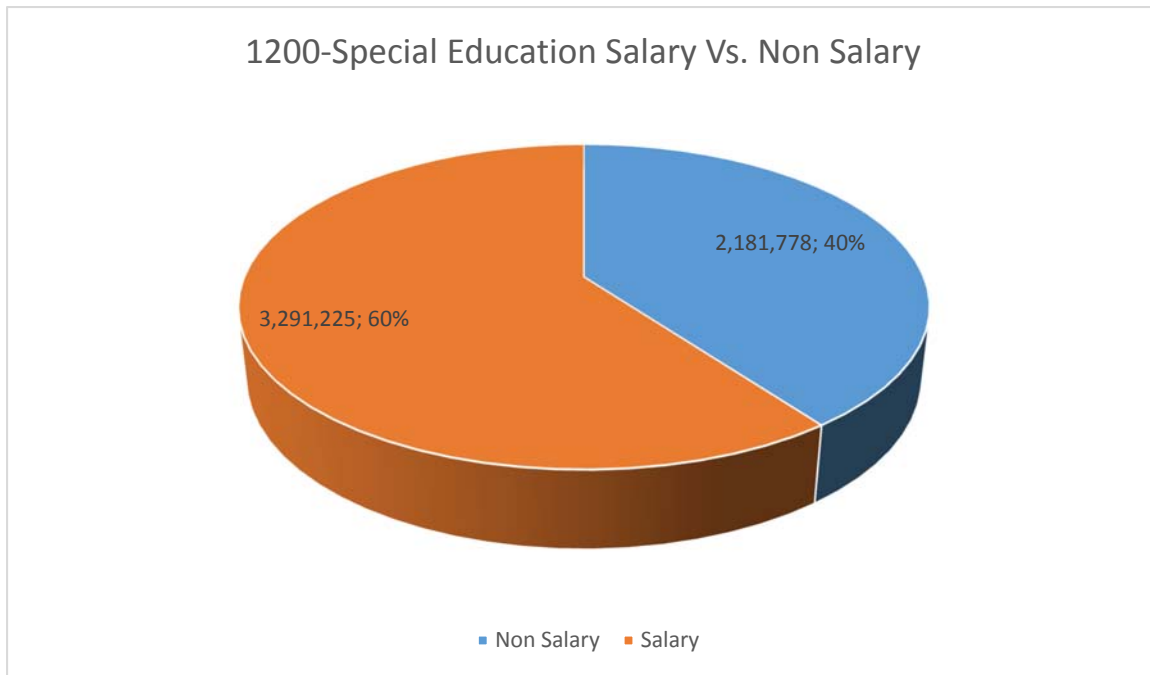
9000: School Choice Tuition, Charter Schools, Special Ed Tuitions

Special Education by DESE 100 Function Chart

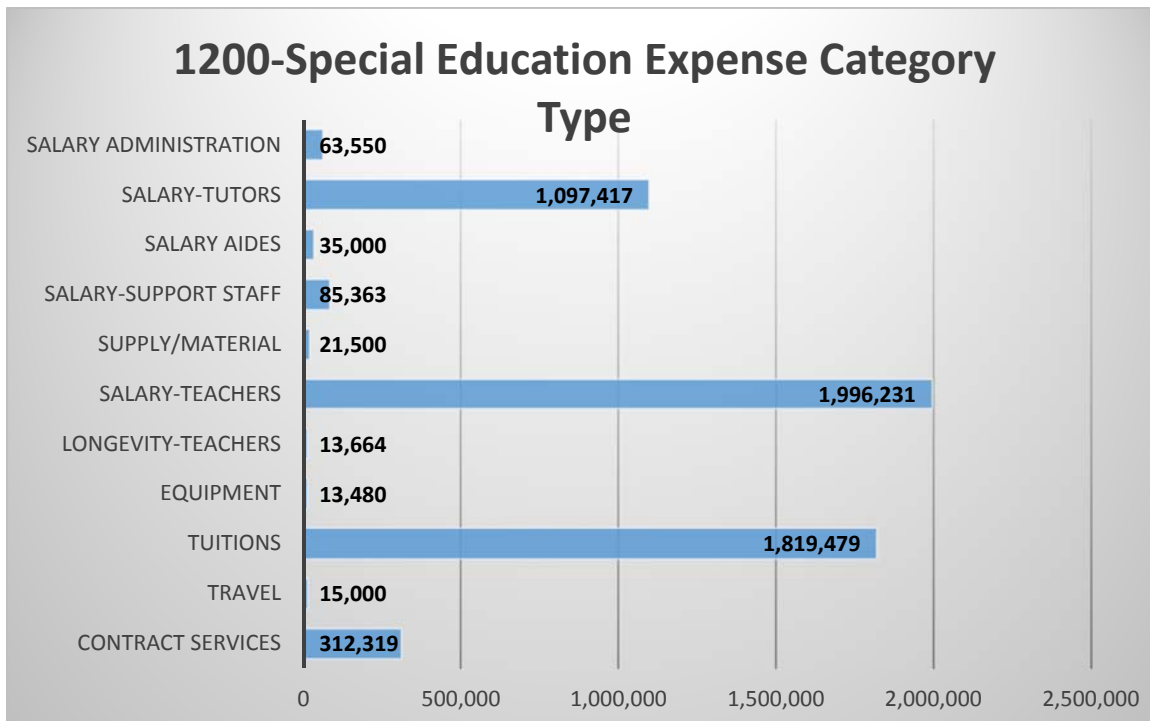
Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2110	CURRICULUM DIRECTORS	133,217	173,622.22	173,652.16	156,913	280,538	123,625	2.80	78.79%
2220	ACADEMIC DEPT. HEADS	73,508	69,792.50	69,792.50	71,711	-	(71,711)	-	-100.00%
2305	CLASSROOM TEACHERS	950,440	1,020,506.09	1,020,506.09	987,411	1,302,544	315,133	12.80	31.92%
2320	MED. THERAPUTIC SERV.	397,202	529,127.55	460,178.57	458,915	449,343	(9,572)	1.20	-2.09%
2330	INSTR. ASSISTANTS	1,043,392	950,687.39	949,482.11	978,786	1,124,917	146,131	26.91	14.93%
2357	PROF. DEV. – PROVIDERS	-	275.00	275.00	-	-	-	-	0.00%
2410	TEXTBOOKS	164	135.00	135.00	1,080	1,080	-	-	0.00%
2430	INSTR. SUPPLIES	9,619	13,866.25	13,866.25	10,000	13,000	3,000	-	30.00%
2440	OTHER INSTR. SERVICES	28,337	57,260.95	49,115.59	22,500	27,500	5,000	-	22.22%
2451	CLASSROOM INSTR. TECH.	-	-	-	500	-	-500	-	-100.00%
2720	TESTING MATERIALS	4,155	1,957.24	1,957.24	5,000	5,000	-	-	0.00%
2800	PSYCHOLOGICAL SERVICES	347,210	335,134.73	335,134.73	362,439	442,202	79,763	5.00	22.01%
7300	ASSETS/NEW EQUIPMENT	7,500	7,500.00	3,146.99	7,400	7,400	-	-	0.00%
9100	MASSACHUSETTS TUITIONS	147,813	-	-	-	-	-	-	0.00%
9200	OUT-OF-STATE TUITIONS	127,023	42,791	35,000	7,791	127,023	-	(127,023)	-100.00%
9300	NON-PUBLIC TUITIONS	1,880,226	2,391,143.50	2,760,530.23	3,024,471	2,690,850	(333,621)		-11.03%
9400	COLLABORATIVE TUITIONS	279,969	(16,948.69)	231,658.01	169,548	85,000	(84,548)	-	-49.87%
9900	SPECIAL CIRCUIT BREAKER OFFSET	-	-	-	(860,469)	(956,371)	(95,902)	-	11.15%
	SPECIAL ED TOTAL:	5,429,775	5,566,347.23	6,069,430.47	5,396,205	5,473,003	76,798	48.71	1.42%

Program Area 1200: Special Education

Special Education Salary Vs. Non Salary



Special Education Expense Category Type



Note: Expense Category Type Tuitions is combined with Circuit Breaker Receipts Budget Offset.

Program Area 1210: Substitutes

Substitutes Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
S72	201.2325.130.370.1.1210.22102.1	Substitute Salary	82,500	60,000.00	48,803.93	70,000	70,000	-	-	0.00%
S73	201.2325.130.370.2.1210.22103.1	Substitute SPED Salary	3,500	75.00	75.00	3,500	3,500	-	-	0.00%
S74	201.2325.130.370.1.1210.22104.1	Long Term Subs	2,500	59,831.50	58,626.41	70,000	70,000	-	-	0.00%
		SUBSTITUTES TOTAL:	88,500	119,906.50	107,505.34	143,500	143,500	-	-	0.00%

Substitutes by DESE 1000 Function

Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2000	INSTRUCTION	88,500	119,906.50	107,505.34	143,500	143,500	-	-	0.00%
	SUBSTITUTES TOTAL:	88,500	119,906.50	107,505.34	143,500	143,500	-	-	0.00%

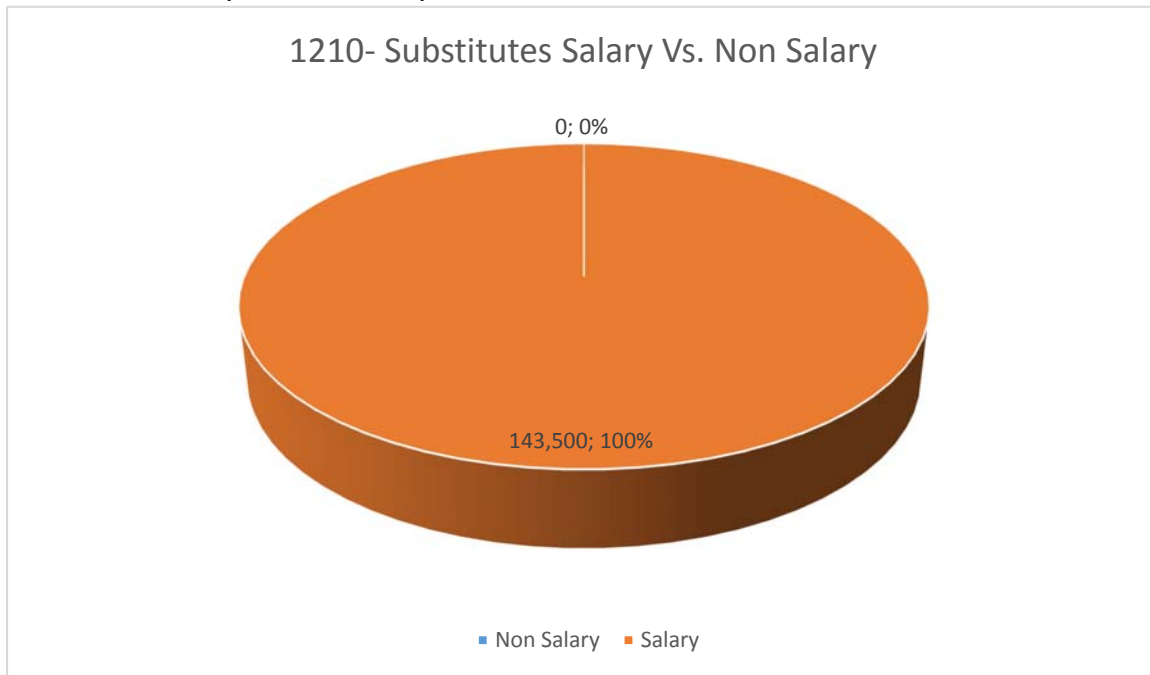
2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

Substitutes by DESE 100 Function Chart

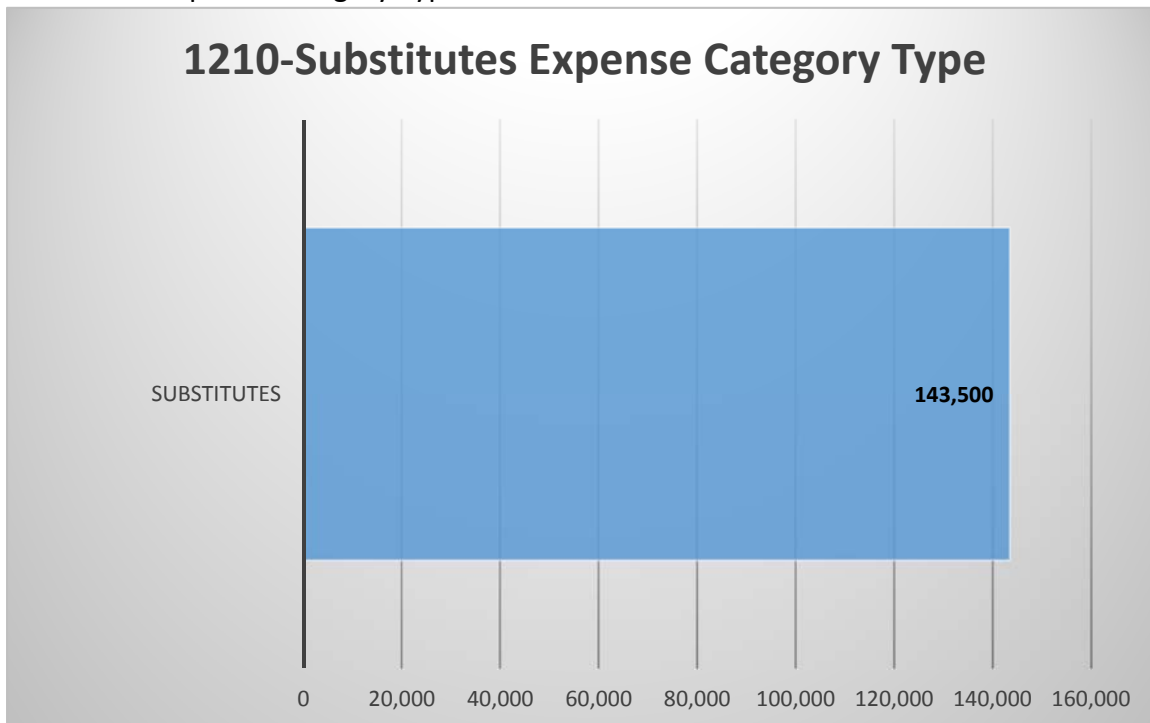
Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2325	TEAM LEADERS/DEPT. CHAIRS	88,500	119,906.50	107,505.34	143,500	143,500	-	-	0.00%
	SUBSTITUTES TOTAL:	88,500	119,906.50	107,505.34	143,500	143,500	-	-	0.00%

Program Area 1210: Substitutes

Substitutes Salary Vs. Non Salary



Substitutes Expense Category Type



Program Area 1220: Tech Ed. – Applied Technology

Tech Ed. – Applied Technology Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
NS83	201.2430.250.370.1.1220.22251.1	Applied Tech. Teaching S/M	8,729	8,730.63	8,730.63	10,269	10,800	531	-	5.17%
NS84	201.2410.260.370.1.1220.22252.1	Applied Tech. Textbooks/Curriculum	593	583.07	327.91	315	9,047	8,732	-	2772.06%
NS85	201.2420.240.370.1.1220.22253.1	Applied Tech. Maint. Contracts	145	137.20	137.20	-	-	-	-	0.00%
NS86	201.7300.260.370.1.1220.22254.1	Appl. Tech. New Equipment	481	481.00	397.64	525	600	75	-	14.29%
NS87	201.2440.260.370.1.1220.22255.1	Applied Tech. YTE Contr. Serv.	833	833.00	833.00	-	-	-	-	0.00%
		TECH ED.- APPLIED TECHNOLOGY TOTAL:	10,781	10,764.90	10,426.38	11,109	20,447	9,338	-	84.06%

Tech Ed. – Applied Technology by DESE 1000 Function

Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2000	INSTRUCTION	10,300	10,283.90	10,028.74	10,584	19,847	9,263	-	87.52%
7000	FIXED ASSETS	481	481.00	397.64	525	600	75	-	14.29%
	TECH ED.- APPLIED TECHNOLOGY TOTAL:	10,781	10,764.90	10,426.38	11,109	20,447	9,338	-	84.06%

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

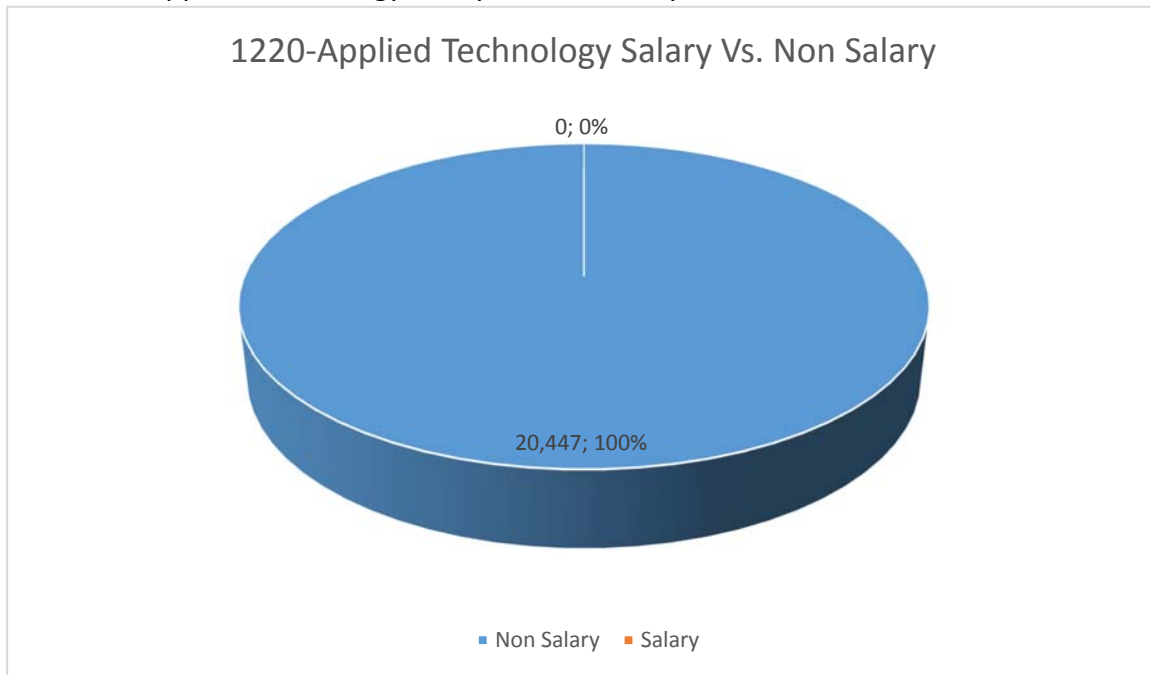
7000: Acquisition and Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

Tech Ed. – Applied Technology by DESE 100 Function Chart

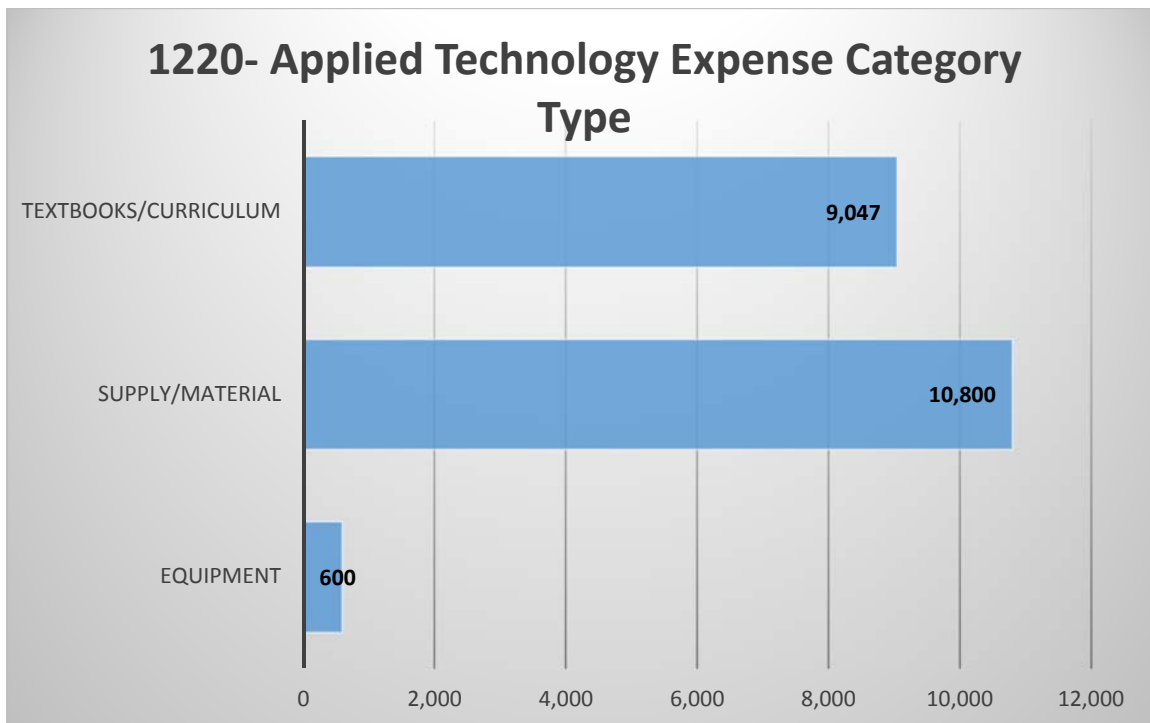
Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2410	TEXTBOOKS	593	583.07	327.91	315	9,047	8,732	-	2772.06%
2420	INSTR. EQUIPMENT	145	137.20	137.20	-	-	-	-	0.00%
2430	GENERAL CLASSROOM SUPPLIES	8,729	8,730.63	8,730.63	10,269	10,800	531	-	5.17%
2440	OTHER INSTR. SERVICES	833	833.00	833.00	-	-	-	-	0.00%
7300	EQUIPMENT (1)	481	481.00	397.64	525	600	75	-	14.29%
	TECH ED.- APPLIED TECHNOLOGY TOTAL:	10,781	10,764.90	10,426.38	11,109	20,447	9,338	-	84.06%

Program Area 1220: Tech Ed. – Applied Technology

Tech Ed. – Applied Technology Salary Vs. Non Salary



Tech Ed. – Applied Technology Expense Category Type



Program Area 1250: Theater Arts

Theater Arts Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
NS88	201.2430.250.370.1.1250.22551.1	Theatre Arts Tch. S/M	-	3,702.80	3,702.80	5,000	10,000	5,000		100.00%
S81	201.2305.110.370.1.1250.22501.1	Theatre Arts Tch. Salary	20,800	26,472.75	26,472.75	27,201	27,949	748	0.25	2.75%
S81A	201.2440.000.000.0.0000.00000.0	Theatre Arts Contract Services	-	-	-	-	15,000	15,000		100.00%
		THEATER ARTS TOTAL:	20,800	30,175.55	30,175.55	32,201	52,949	20,748	0.25	64.43%

Theater Arts by DESE 1000 Function

Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2000	INSTRUCTION	20,800	30,175.55	30,175.55	32,201	52,949	20,748	0.25	64.43%
	THEATER ARTS TOTAL:	20,800	30,175.55	30,175.55	32,201	52,949	20,748	0.25	64.43%

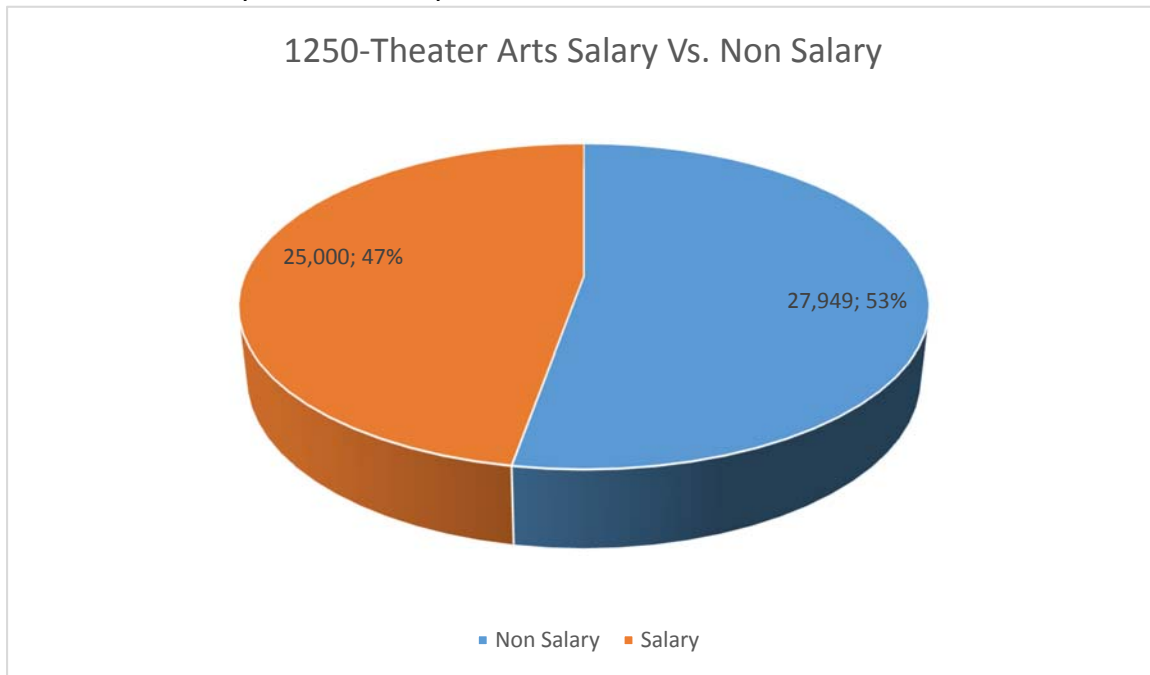
2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

Theater Arts by DESE 100 Function Chart

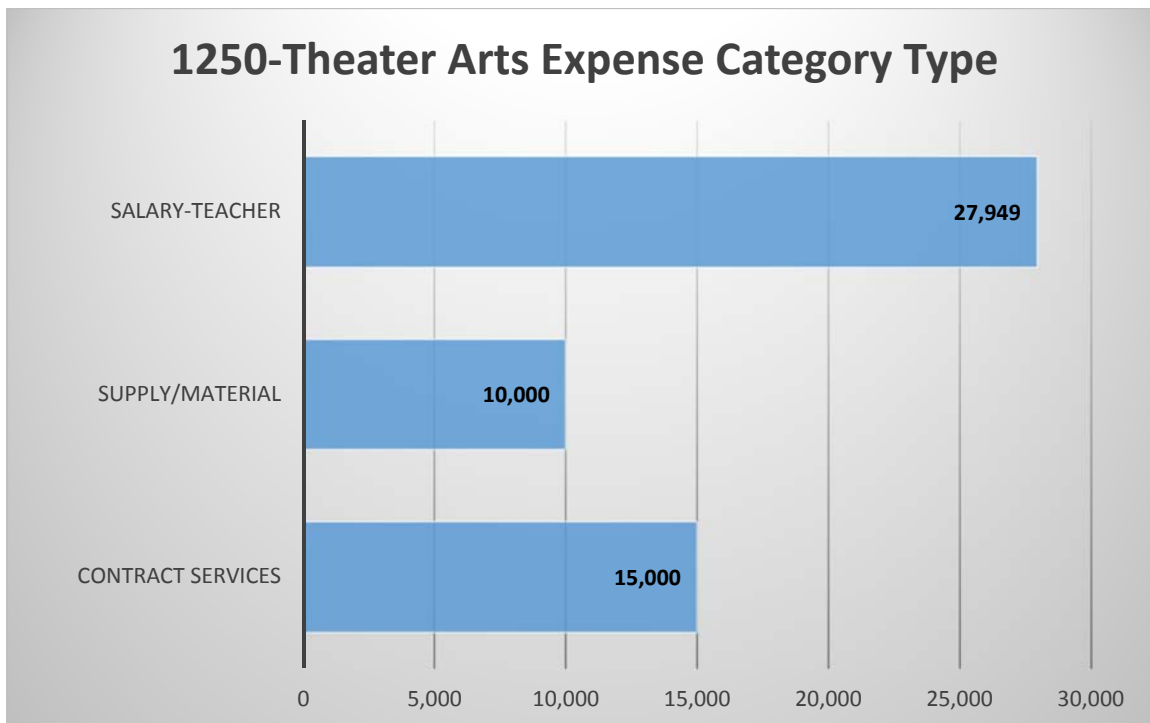
Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2305	CLASSROOM TEACHERS	-	3,702.80	3,702.80	5,000	10,000	5,000		100.00%
2430	INSTR. SUPPLIES	20,800	26,472.75	26,472.75	27,201	27,949	748	0.25	2.75%
2440	OTHER INSTR. SERVICES	-	-	-	-	15,000	15,000		100.00%
	THEATER ARTS TOTAL:	20,800	30,175.55	30,175.55	32,201	52,949	20,748	0.25	64.43%

Program Area 1250: Theater Arts

Theater Arts Salary Vs. Non Salary



Theater Arts Expense Category Type



Program Area 2310: Athletics

Athletics Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
NS90	201.3510.260.370.9.2310.23151.1	Athletic Insurance	-	-	-	2,600	-	(2,600)	-	-100.00%
NS90B	201.3510.260.370.9.2310.23152.1	Officials	32,216	32,216.00	-	-	-	-	-	0.00%
NS91	201.3510.260.370.9.2310.23153.1	Facilities Rental	23,941	23,941.00	-	22,500	22,500	-	-	0.00%
NS92	201.3510.240.370.9.2310.23154.1	Contracted Service	-	594.00	594.00	-	-	-	-	0.00%
S84	201.3510.110.370.9.2310.23101.1	Athletics Director Salary	136,305	146,688.11	146,688.11	135,888	138,945	3,057	1.00	2.25%
S85	201.3510.110.370.9.2310.23102.1	Coaches Salary	301,658	301,658.00	301,658.00	426,720	426,720	-	-	0.00%
S86	201.3510.110.370.9.2310.23103.1	Trainers Salary	76,652	76,480.00	76,480.00	78,583	80,352	1,769	1.00	2.25%
S88	201.3510.130.370.9.2310.23105.1	Athletics Drivers Salary	94,273	93,273.00	85,452.56	99,852	99,852	-	-	0.00%
S89	201.3510.120.370.9.2310.23106.1	Athletics Dept. Clerical Sal.	11,200	14,629.52	14,281.75	26,000	17,031	(8,969)	0.46	-34.50%
		ATHLETICS TOTAL:	676,245	689,479.63	625,154.42	792,143	785,400	(6,743)	2.46	-0.85%

Athletics by DESE 1000 Function

Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
3000	OTHER SCHOOL SERVICES	676,245	689,479.63	625,154.42	792,143	785,400	(6,743)	2.46	-0.85%
	ATHLETICS TOTAL:	676,245	689,479.63	625,154.42	792,143	785,400	(6,743)	2.46	-0.85%

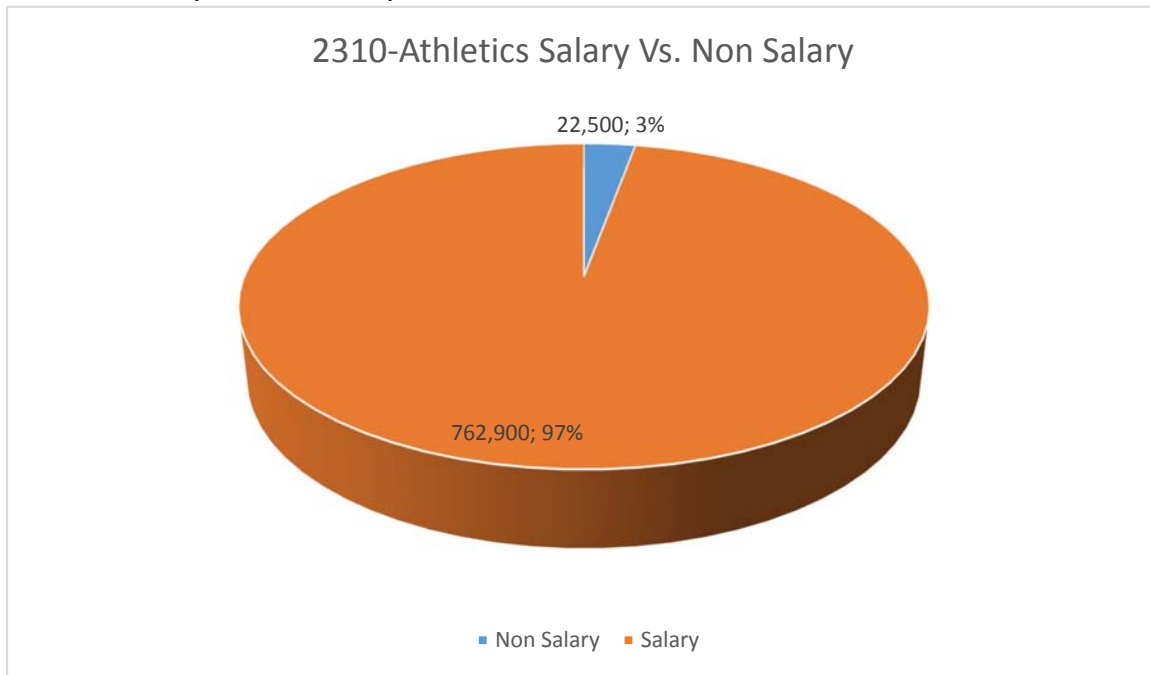
3000: Attendance and Parent Liaison Services, Health Services, Transportation, Athletics, Other Student Activities

Athletics by DESE 100 Function Chart

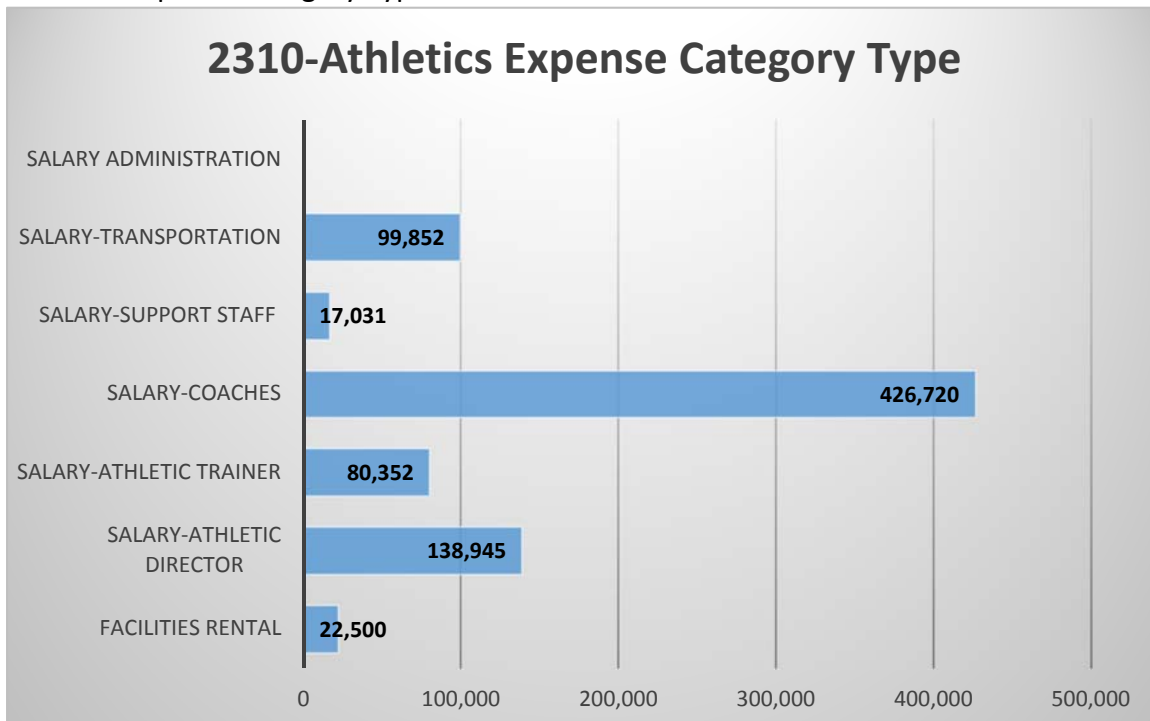
Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
3510	ATHLETICS	676,245	689,479.63	625,154.42	792,143	785,400	(6,743)	2.46	-0.85%
	ATHLETICS TOTAL:	676,245	689,479.63	625,154.42	792,143	785,400	(6,743)	2.46	-0.85%

Program Area 2310: Athletics

Athletics Salary Vs. Non Salary



Athletics Expense Category Type



Program Area 2320: Central Supply

Central Supply Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
NS93	201.2430.250.370.1.2320.23251.1	Central Supply S/M	6,051	8,586.49	8,586.49	6,050	6,050	-	-	0.00%
		CENTRAL SUPPLY TOTAL:	6,051	8,586.49	8,586.49	6,050	6,050	-	-	0.00%

Central Supply by DESE 1000 Function

Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2000	INSTRUCTION	6,051	8,586.49	8,586.49	6,050	6,050	-	-	0.00%
	CENTRAL SUPPLY TOTAL:	6,051	8,586.49	8,586.49	6,050	6,050	-	-	0.00%

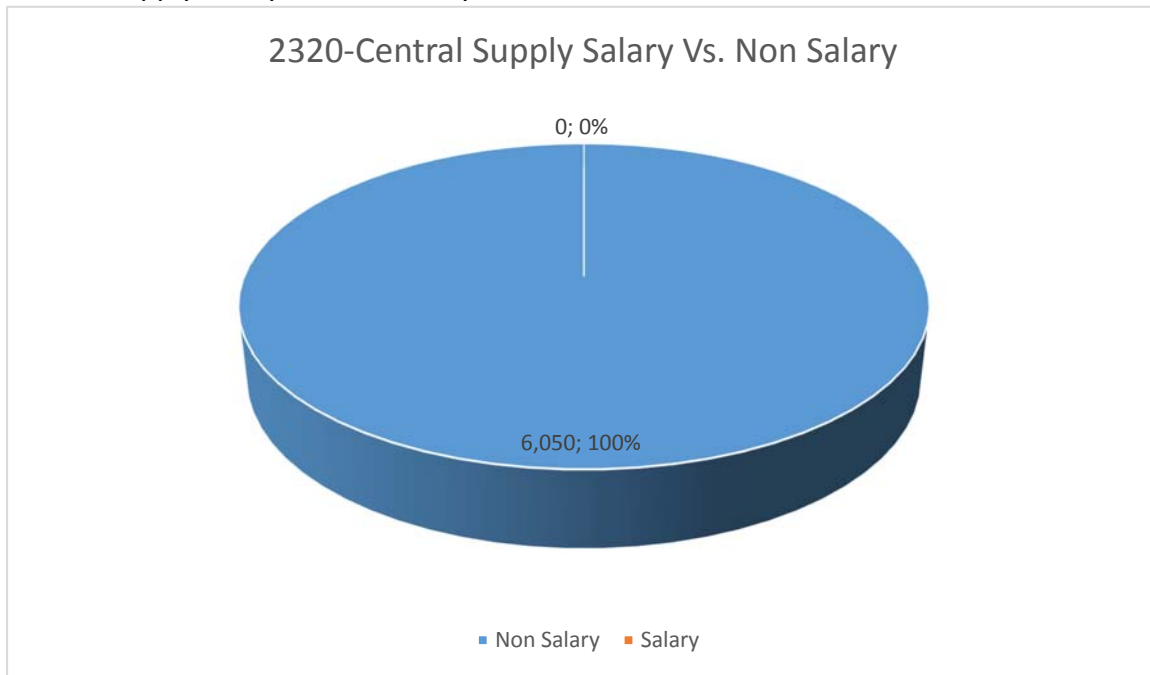
2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

Central Supply by DESE 100 Function Chart

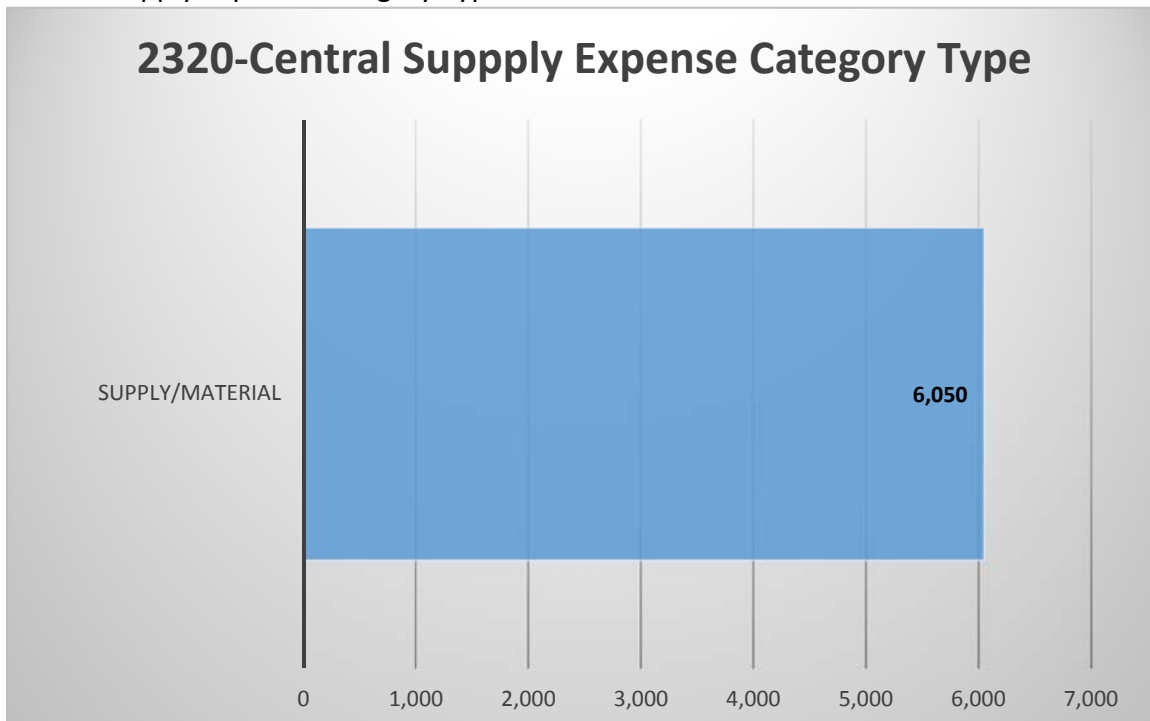
Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2430	INSTR. SUPPLIES	6,051	8,586.49	8,586.49	6,050	6,050	-	-	0.00%
	CENTRAL SUPPLY TOTAL:	6,051	8,586.49	8,586.49	6,050	6,050	-	-	0.00%

Program Area 2320: Central Supply

Central Supply Salary Vs. Non Salary



Central Supply Expense Category Type



Program Area 2330: Co-Curricular

Co-Curricular Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
NS94	201.3520.250.370.9.2330.23351.1	Co-Curricular S/M	16,161	33,699.43	30,481.95	10,000	20,000	10,000	-	100.00%
NS95	201.3520.260.370.9.2330.23352.1	Co-Curricular Fees	16,371	20,262.06	20,262.06	10,000	11,310	1,310	-	13.10%
S91	201.3520.110.370.9.2330.23301.1	Co-Curricular Professional Salary	234,250	238,657.28	238,657.28	250,000	250,000	-	-	0.00%
S92	201.3520.130.370.9.2330.23302.1	Radio Station Mgr. Salary	80,397	80,162.00	80,162.00	82,350	84,250	1,900	1.00	2.31%
S93	201.3520.130.370.9.2330.23303.1	Radio Station Staff Assists	7,500	13,149.66	13,149.66	11,956	14,165	2,209	0.50	18.48%
		CO-CURRICULAR TOTAL:	354,679	385,930.43	382,712.95	364,306	379,725	15,419	1.50	4.23%

Co-Curricular by DESE 1000 Function

Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
3000	OTHER SCHOOL SERVICES	354,679	385,930.43	382,712.95	364,306	379,725	15,419	1.50	4.23%
	CO-CURRICULAR TOTAL:	354,679	385,930.43	382,712.95	364,306	379,725	15,419	1.50	4.23%

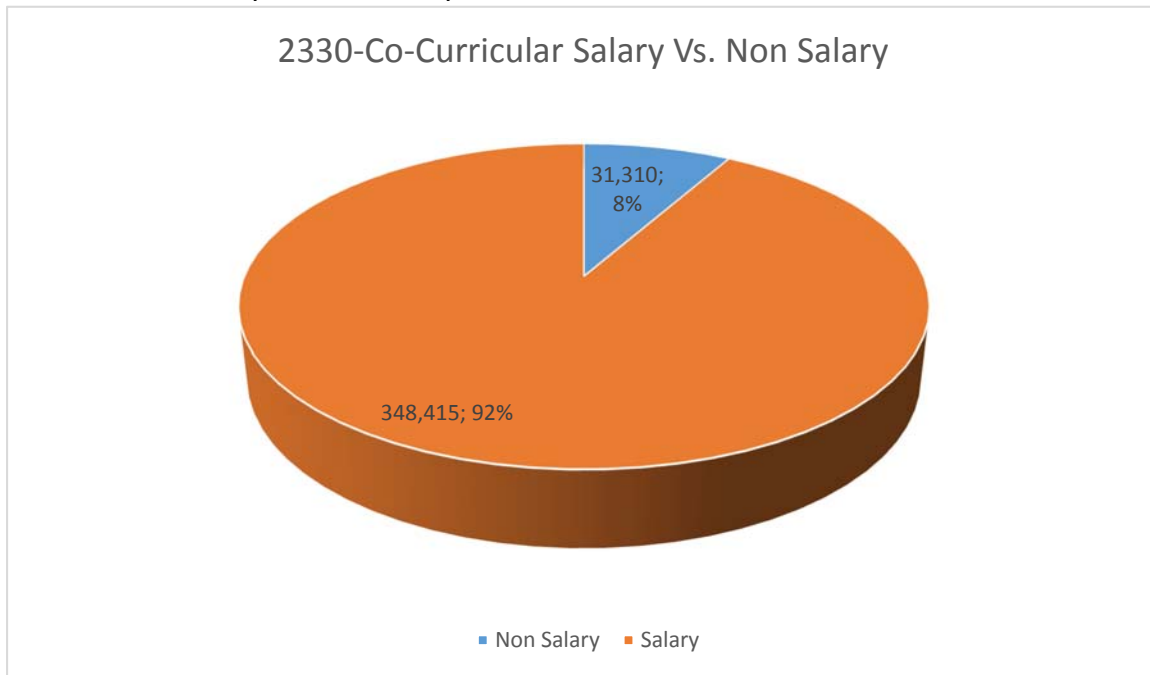
3000: Attendance and Parent Liaison Services, Health Services, Transportation, Athletics, Other Student Activities

Co-Curricular by DESE 100 Function Chart

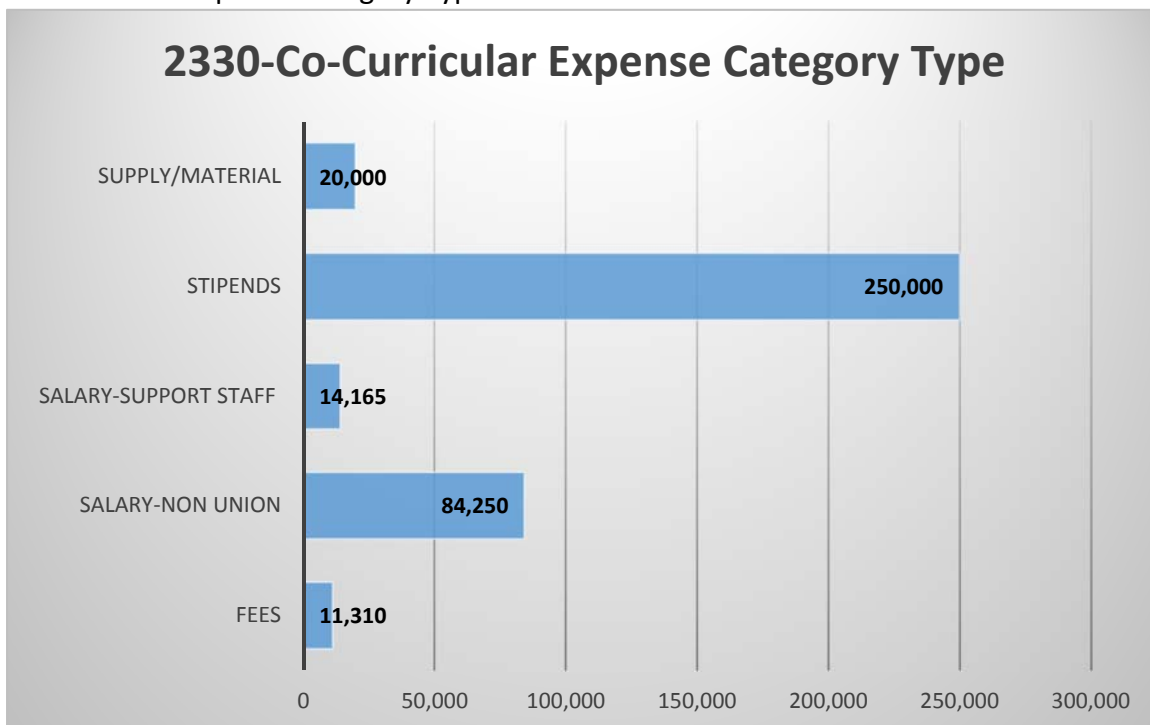
Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
3520	OTHER STUDENT BODY ACTIVITIES	354,679	385,930.43	382,712.95	364,306	379,725	15,419	1.50	4.23%
	CO-CURRICULAR TOTAL:	354,679	385,930.43	382,712.95	364,306	379,725	15,419	1.50	4.23%

Program Area 2330: Co-Curricular

Co-Curricular Salary Vs. Non Salary



Co-Curricular Expense Category Type



Program Area 2340: Contingency

Contingency Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
NS100	201.1230.120.370.9.2340.23405.1	Neg. Funds - Non-Bargaining	12,500	-	-	-	25,000	25,000	-	0.00%
NS96	201.5100.110.370.1.2340.23401.1	Sick Leave - Instructional	41,989	54,641.93	54,641.93	58,640	62,256	3,616	-	6.17%
NS97	201.2305.110.370.1.2340.23402.1	Professional Contingency	12,500	-	-	150,000	150,000	-	-	0.00%
NS98	201.5100.110.370.1.2340.23403.1	Early Retirement Incentive	0	45,333.36	45,333.36	80,000	80,000	-	-	0.00%
NS99	201.2305.110.370.1.2340.23404.1	Negotiation Funds - Contracts	35,000	-	-	-	-	-	-	0.00%
		CONTINGENCY TOTAL:	101,989	99,975.29	99,975.29	288,640	317,256	28,616	-	9.91%

Contingency by DESE 1000 Function

Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
1000	DISTRICT LEADERSHIP & ADMINISTRATION	12,500	-	-	-	25,000	25,000	-	100.00%
2000	INSTRUCTION	47,500	-	-	150,000	150,000	-	-	0.00%
5000	FIXED CHARGES	41,989	99,975	99,975	138,640	142,256	3,616	-	2.61%
	CONTINGENCY TOTAL:	101,989	99,975.29	99,975.29	288,640	317,256	28,616	-	9.91%

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

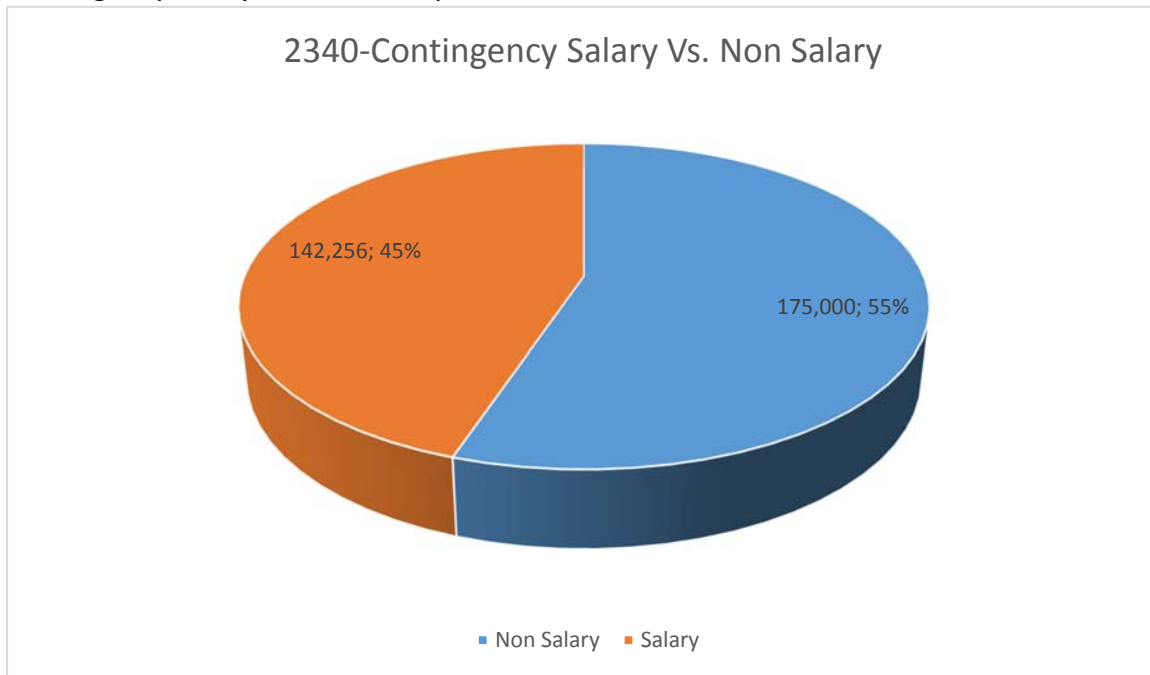
5000: Retirement, Insurance, Rental Lease of Equipment, Rans, Bans, Crossing Guards

Contingency by DESE 100 Function Chart

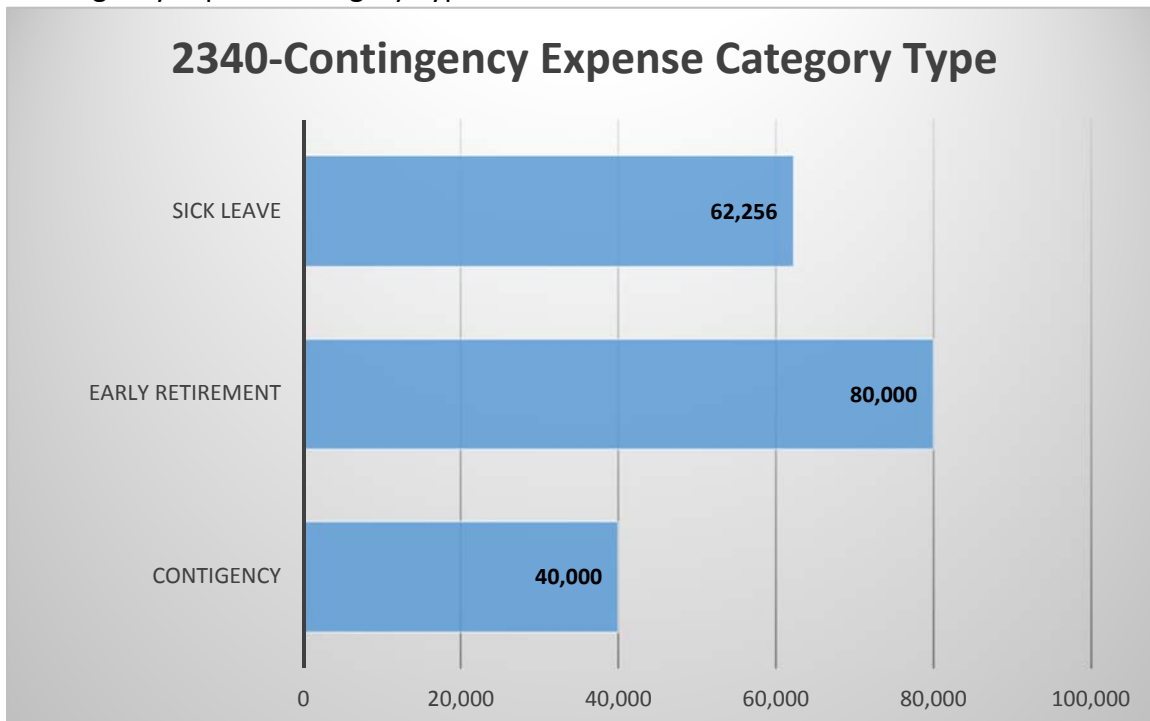
Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
1230	DISTRICT WIDE ADMINISTRATION	12,500	-	-	-	25,000	25,000	-	100.00%
2305	CLASSROOM TEACHERS	47,500	-	-	150,000	150,000	-	-	0.00%
5100	RETIREMENT BENEFITS	41,989	99,975	99,975	138,640	142,256	3,616	-	2.61%
	CONTINGENCY TOTAL:	101,989	99,975.29	99,975.29	288,640	317,256	28,616	-	9.91%

Program Area 2340: Contingency

Contingency Salary Vs. Non Salary



Contingency Expense Category Type



Program Area 2350: Copy Service

Copy Service Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
NS101	201.2430.250.370.1.2350.23551.1	Copy Service S/M	5,218	4,808.65	4,128.65	5,500	5,500	-	-	0.00%
NS102	201.2420.240.370.1.2350.23552.1	Copier Lease/Purchase	9,286	11,475.52	10,648.60	10,999	10,500	(499)	-	-4.54%
NS103	201.4230.240.370.9.2350.23553.1	Copier Repair	524	524.00	-	-	-	-	-	0.00%
NS104	201.4230.240.370.9.2350.23554.1	Copier Maintenance	888	4,062.11	3,169.87	5,500	5,500	-	-	0.00%
S94	201.2330.130.370.1.2350.23501.1	Copy Service Operator Salary	22,583	22,338.48	22,338.48	22,687	23,315	628	0.40	2.77%
		CONTINGENCY TOTAL:	38,499	43,208.76	40,285.60	44,686	44,815	129	0.40	0.29%

Copy Service by DESE 1000 Function

Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2000	INSTRUCTION	37,087	38,622.65	37,115.73	39,186	39,315	129	-	0.33%
4000	MAINTENANCE	1,412	4,586.11	3,169.87	5,500	5,500	-	-	0.00%
	COPY SERVICE TOTAL:	38,499	43,208.76	40,285.60	44,686	44,815	129	0.40	0.29%

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

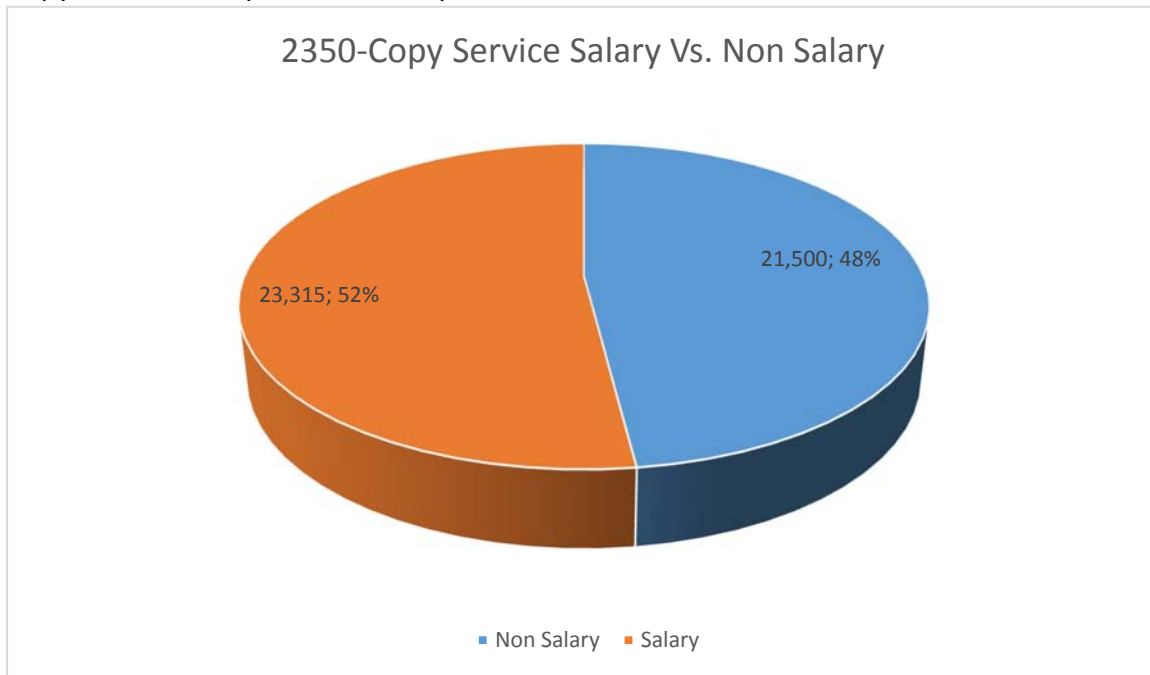
4000: Custodians, Heating, Utility Services, Maintenance of Grounds/Buildings/Equipment, Security, Networking and Telecommunications

Copy Service by DESE 100 Function Chart

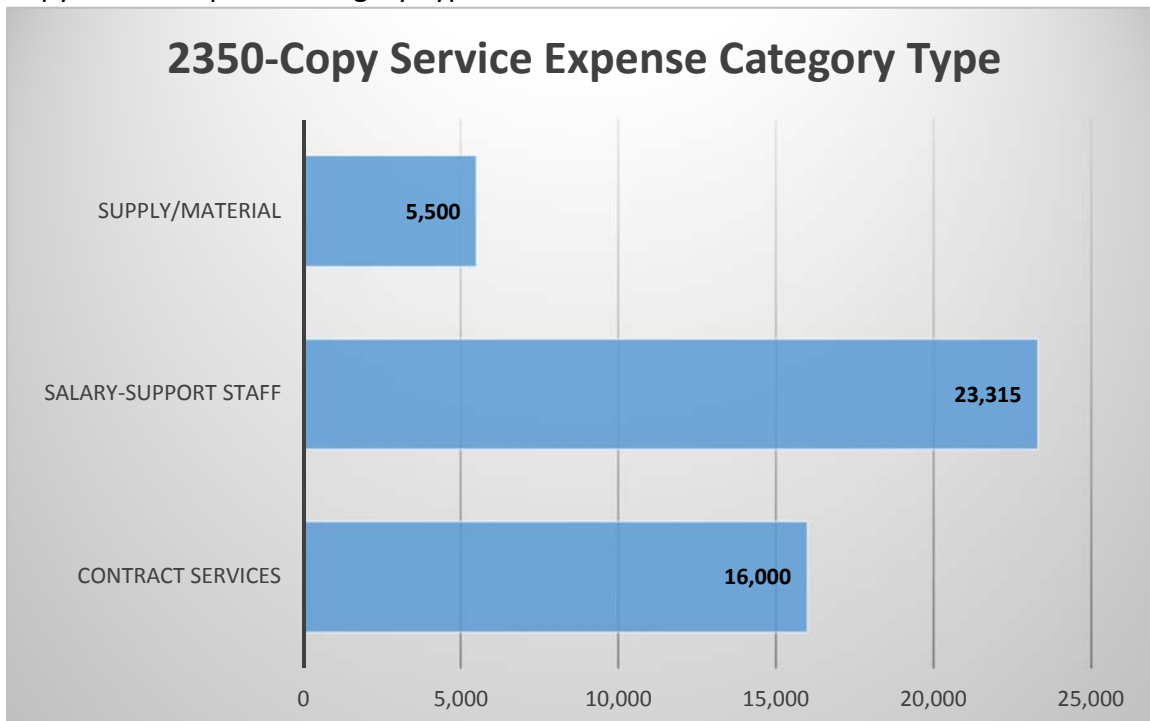
Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2330	INSTR. ASSISTANTS	22,583	22,338.48	22,338.48	22,687	23,315	628	0.40	2.77%
2420	INSTR. EQUIPMENT	9,286	11,475.52	10,648.60	10,999	10,500	(499)	-	-4.54%
2430	INSTR. SUPPLIES	5,218	4,808.65	4,128.65	5,500	5,500	-	-	0.00%
4230	MAINTENANCE/EQUIPMENT&VEHICLES	1,412	4,586.11	3,169.87	5,500	5,500	-	-	0.00%
	COPY SERVICE TOTAL:	38,499	43,208.76	40,285.60	44,686	44,815	129	0.40	0.29%

Program Area 2350: Copy Service

Copy Service Salary Vs. Non Salary



Copy Service Expense Category Type



Program Area 2360: Equipment

Equipment Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
NS105	201.7300.260.370.1.2360.23651.1	CCHS New Equipment	10,000	10,000.00	3,600.65	-	-	-	-	0.00%
NS106	201.7400.260.370.1.2360.23652.1	CCHS Replacement Equipment	10,000	7,000.00	408.83	-	-	-	-	0.00%
NS107	201.7400.260.370.1.2360.23653.1	CCHS Classroom Equipment	10,000	-	-	-	-	-	-	0.00%
NS108	201.7400.260.910.9.2360.23654.1	Ripley Equipment	-	1,191.90	1,191.90	-	-	-	-	0.00%
		EQUIPMENT TOTAL:	30,000	18,191.90	5,201.38	-	-	-	-	0.00%

Equipment by DESE 1000 Function

Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
7000	FIXED ASSETS	30,000	18,191.90	5,201.38	-	-	-	-	0.00%
	EQUIPMENT TOTAL:	30,000	18,191.90	5,201.38	-	-	-	-	0.00%

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	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
7300	ASSETS/NEW EQUIPMENT	10,000	10,000.00	3,600.65	-	-	-	-	0.00%
7400	ASSETS/REPLACEMENT EQUIPMENT	20,000	8,191.90	1,600.73	-	-	-	-	0.00%
	EQUIPMENT TOTAL:	30,000	18,191.90	5,201.38	-	-	-	-	0.00%

Program Area 2370: Field Trips

Field Trips Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
NS108B	201.2440.260.370.1.2370.23751.1	Field Trip Expenses	1,474	4,795.80	4,795.80	-	-	-	-	0.00%
S96	201.2440.130.370.1.2370.23701.1	Field Trip Drivers Salary	26,378	21,431.91	21,431.91	30,000	30,000	-	-	0.00%
		FIELD TRIPS TOTAL:	27,852	26,227.71	26,227.71	30,000	30,000	-	-	0.00%

Field Trips by DESE 1000 Function

Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2000	INSTRUCTION	27,852	26,227.71	26,227.71	30,000	30,000	-	-	0.00%
	FIELD TRIPS TOTAL:	27,852	26,227.71	26,227.71	30,000	30,000	-	-	0.00%

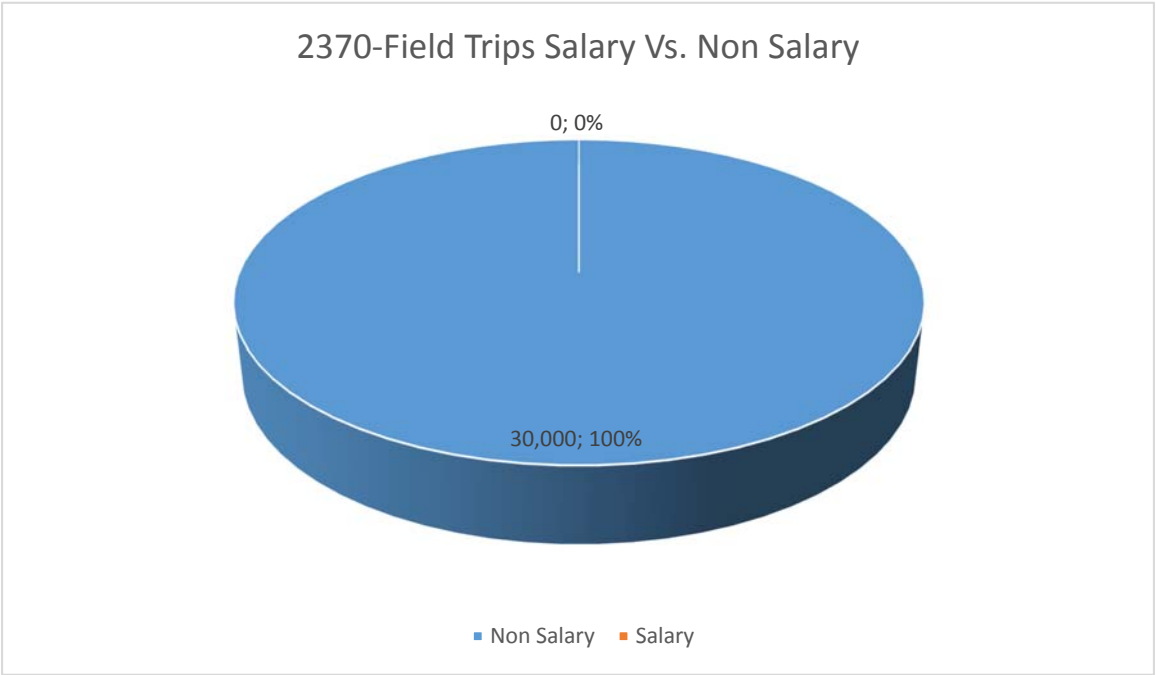
2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

Field Trips by DESE 100 Function Chart

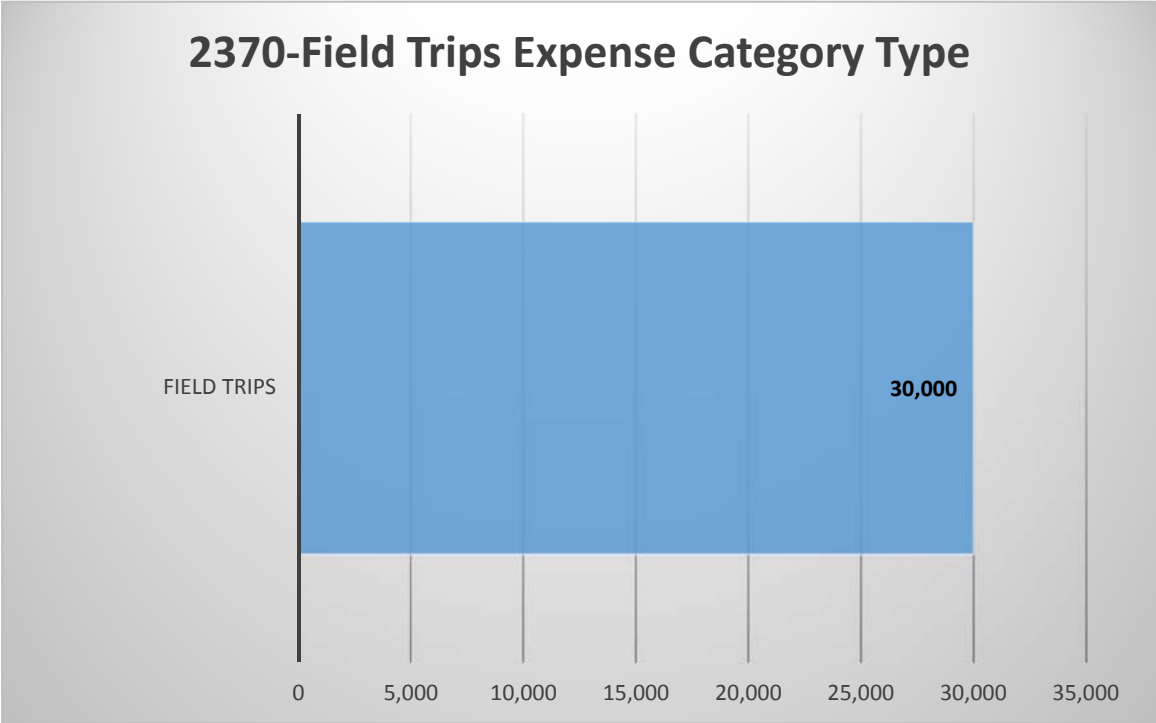
Function	DESE 1000 Function Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2440	OTHER INSTR. SERVICES	27,852	26,227.71	26,227.71	30,000	30,000	-	-	0.00%
	FIELD TRIPS TOTAL:	27,852	26,227.71	26,227.71	30,000	30,000	-	-	0.00%

Program Area 2370: Field Trips

Field Trips Salary Vs. Non Salary



Field Trips Expense Category Type



Program Area 2390: Health Services

Health Services Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
NS109	201.3200.250.370.9.2390.23951.1	Health Services S/M	2,067	1,547.16	1,547.16	2,050	2,050	-	-	0.00%
S97	201.3200.110.370.9.2390.23901.1	Nurse/Nurse Asst. Sal.	154,483	181,209.92	181,209.92	191,953	200,108	8,155	2.00	4.25%
		HEALTH SERVICES TOTAL:	156,550	182,757.08	182,757.08	194,003	202,158	8,155	2.00	4.20%

Health Services by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
3000	OTHER SCHOOL SERVICES	156,550	182,757.08	182,757.08	194,003	202,158	8,155	2.00	4.20%
	HEALTH SERVICES TOTAL:	156,550	182,757.08	182,757.08	194,003	202,158	8,155	2.00	4.20%

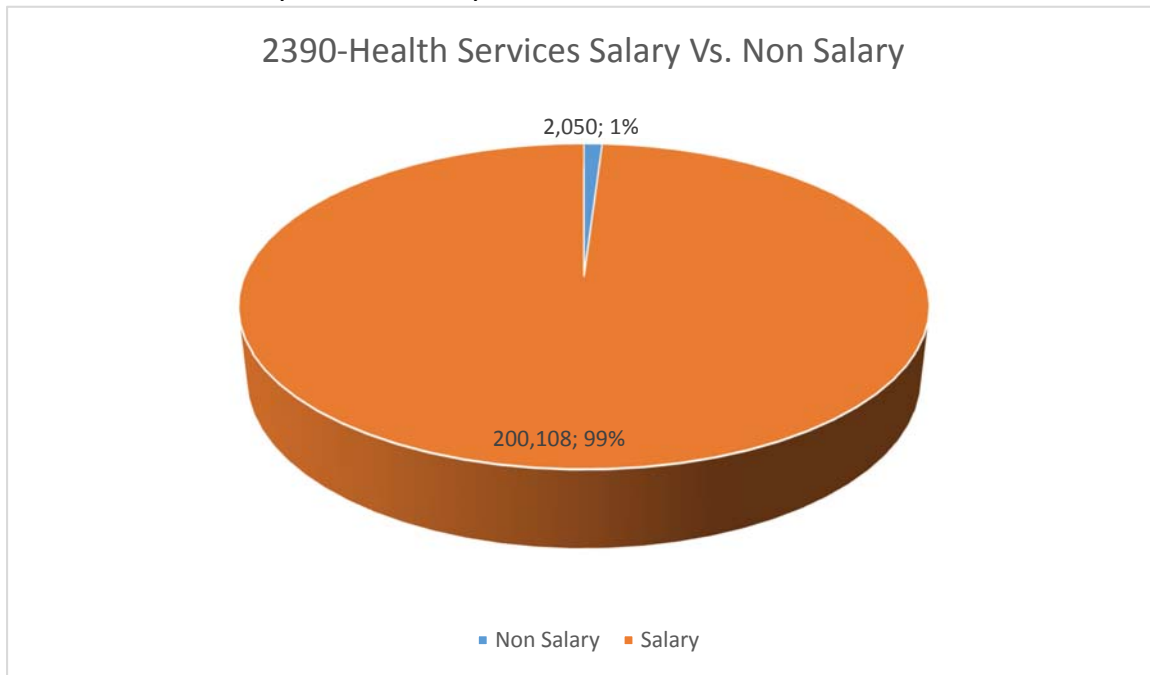
3000: Attendance and Parent Liaison Services, Health Services, Transportation, Athletics, Other Student Activities

Health Services by DESE 100 Function Chart

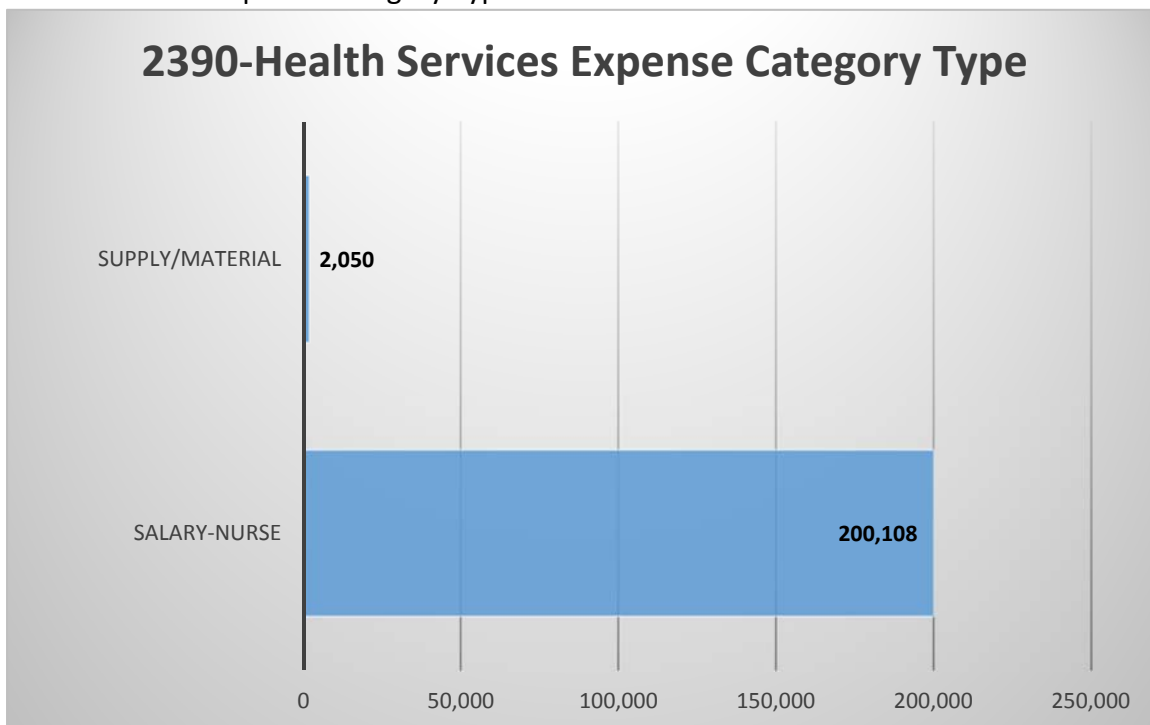
FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
3200	HEALTH SERVICES	156,550	182,757.08	182,757.08	194,003	202,158	8,155	2.00	4.20%
	HEALTH SERVICES TOTAL:	156,550	182,757.08	182,757.08	194,003	202,158	8,155	2.00	4.20%

Program Area 2390: Health Services

Health Services Salary Vs. Non Salary



Health Services Expense Category Type



Program Area 2400: Paraprofessionals

Paraprofessionals Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
S98	201.2220.120.370.1.2400.24001.1	Paras: Dept. Clerical Salary	76,443	118,480.05	118,480.05	117,974	124,327	6,353	2.92	5.39%
S99	201.3600.130.370.1.2400.24002.1	Paras: Campus Monitor Salary	49,025	38,938.54	38,938.54	55,175	60,312	5,137	2.50	9.31%
		PARAPROFESSIONALS TOTAL:	125,468	157,418.59	157,418.59	173,149	184,639	11,490	5.42	6.64%

Paraprofessionals by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2000	INSTRUCTION	76,443	118,480.05	118,480.05	117,974	124,327	6,353	2.92	5.39%
3000	OTHER SCHOOL SERVICES	49,025	38,938.54	38,938.54	55,175	60,312	5,137	2.50	9.31%
	PARAPROFESSIONALS TOTAL:	125,468	157,418.59	157,418.59	173,149	184,639	11,490	5.42	6.64%

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

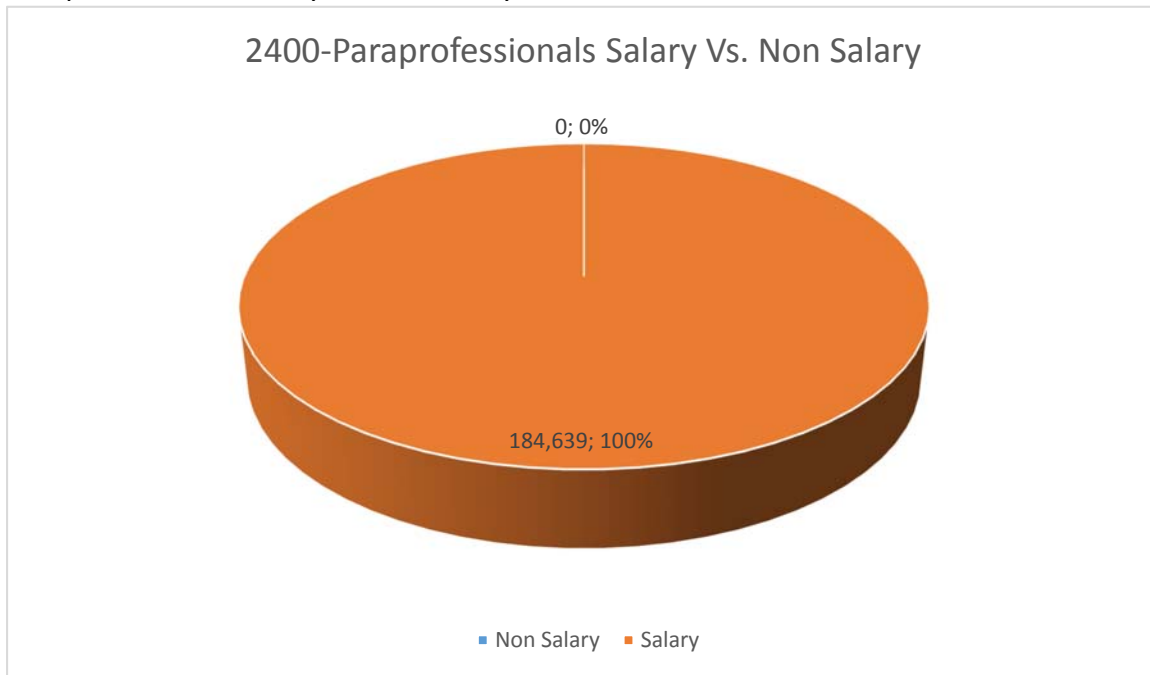
3000: Attendance and Parent Liaison Services, Health Services, Transportation, Athletics, Other Student Activities

Paraprofessionals by DESE 100 Function Chart

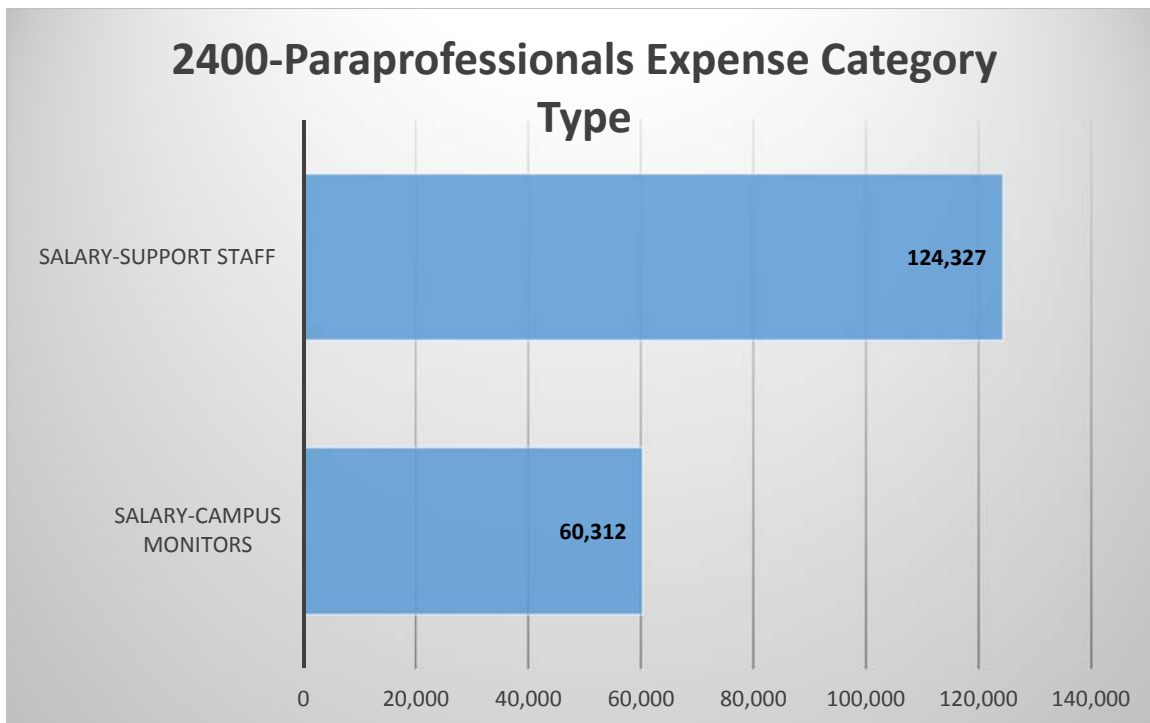
FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2220	ACADEMIC DEPT. HEADS	76,443	118,480.05	118,480.05	117,974	124,327	6,353	2.92	5.39%
3600	SCHOOL SECURITY	49,025	38,938.54	38,938.54	55,175	60,312	5,137	2.50	9.31%
	PARAPROFESSIONALS TOTAL:	125,468	157,418.59	157,418.59	173,149	184,639	11,490	5.42	6.64%

Program Area 2400: Paraprofessionals

Paraprofessionals Salary Vs. Non Salary



Paraprofessionals Expense Category Type



Program Area 2410: School District Travel

School District Travel Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
NS112	201.2440.260.370.1.2410.24151.1	School District Travel	1,700	-	-	1,700	7,000	5,300		311.76%
		SCHOOL DISTRICT TRAVEL TOTAL:	1,700	-	-	1,700	7,000	5,300	-	311.76%

School District Travel by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2000	INSTRUCTION	1,700	-	-	1,700	7,000	5,300		311.76%
	SCHOOL DISTRICT TRAVEL TOTAL:	1,700	-	-	1,700	7,000	5,300	-	311.76%

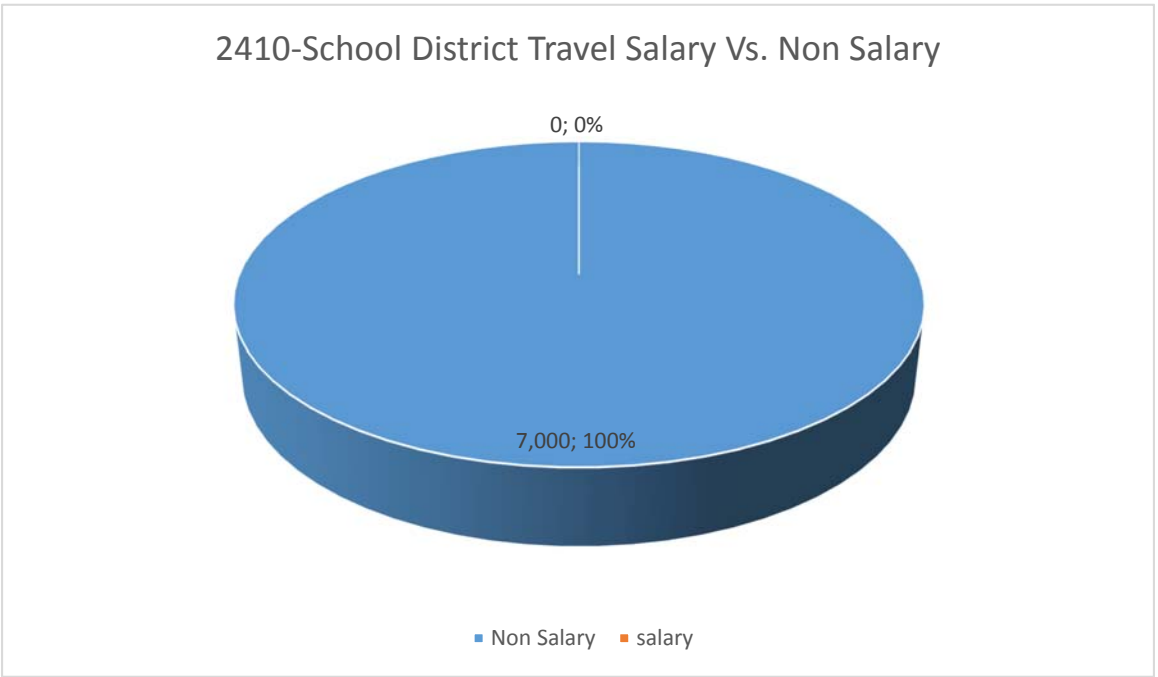
2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

School District Travel by DESE 100 Function Chart

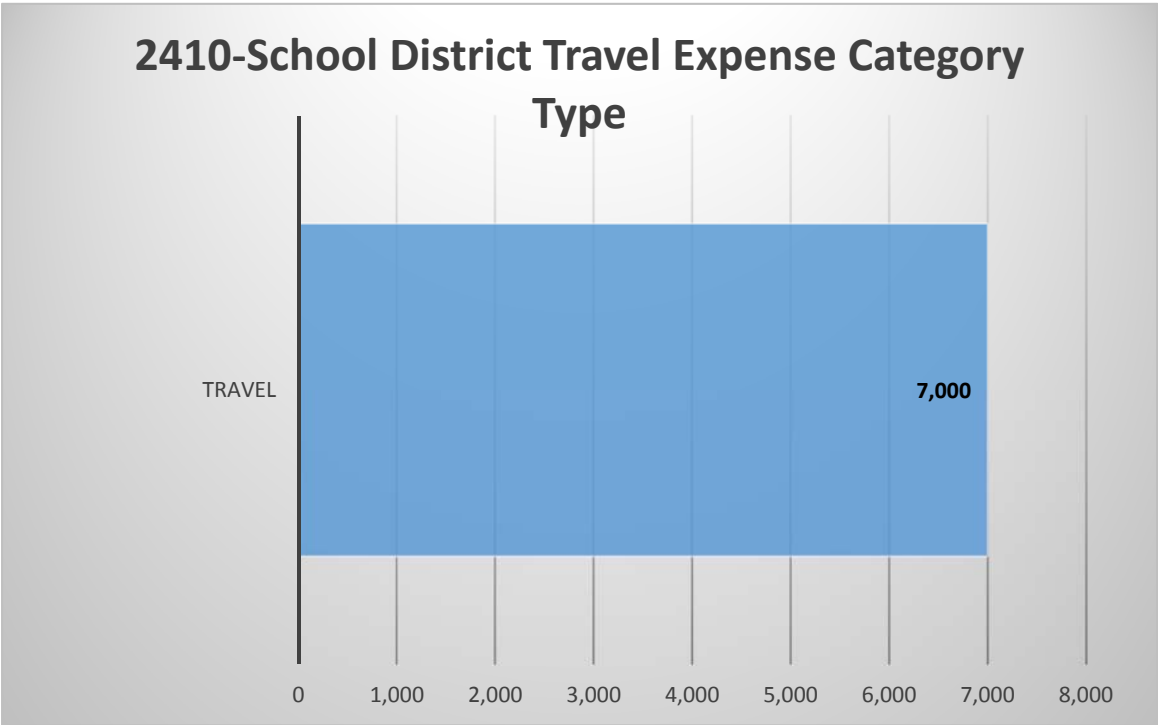
FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2440	OTHER INSTR. SERVICES	1,700	-	-	1,700	7,000	5,300		311.76%
	SCHOOL DISTRICT TRAVEL TOTAL:	1,700	-	-	1,700	7,000	5,300	-	311.76%

Program Area 2410: School District Travel

School District Travel Salary Vs. Non Salary



School District Travel Expense Category Type



Program Area 3510: Admin

Admin Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
NS113	201.1210.250.370.9.3510.25151.1	Supt. S/M	4,318	4,752.15	4,752.15	4,550	4,550	-		0.00%
NS114	201.1210.260.370.9.3510.25152.1	Supt. Consultant Contract	2,500	-	-	-	-	-		0.00%
NS115	201.1210.240.370.9.3510.25153.1	Supt. Contracted Services	0	-	-	1,800	1,800	-		0.00%
NS116	201.1210.260.370.9.3510.25154.1	Supt. Memberships	2,914	7,033.18	7,033.18	5,150	5,150	-		0.00%
NS117	201.5200.260.370.9.3510.25155.1	Supt. Insurance	145	145.00	-	-	-	-		0.00%
NS119	201.1210.260.370.9.3510.25156.1	Supt. Prof. Development	1,020	4,914.45	4,914.45	2,000	2,000	-		0.00%
NS123	201.1220.250.370.9.3510.25161.1	Asst Super S/M	2,639	-	-	800	-	(800)		-100.00%
NS124	201.1220.240.370.9.3510.25162.1	Asst Super Contr. Services	0	-	-	500	-	(500)		-100.00%
NS126	201.1220.260.370.9.3510.25164.1	Dir of Teach/Learn Prof. Development	207	-	-	2,500	2,500	-		0.00%
NS127	201.1410.250.370.9.3510.25171.1	Business Office S/M	10,567	3,567.00	1,655.81	2,500	2,500	-		0.00%
NS128	201.1410.240.370.9.3510.25172.1	Bus. Office Contr. Services	9,000	19,000.00	13,705.16	6,300	11,000	4,700		74.60%
NS129	201.1410.260.370.9.3510.25173.1	Bus. Office Legal Adv.	2,738	-	-	-	-	-		0.00%
NS129A	201.1410.240.370.9.3510.25157.1	Toner Service	0	-	-	-	20,569	20,569		100.00%
NS130	201.1410.260.370.9.3510.25174.1	Bus. Office Memberships	1,416	645.00	645.00	1,000	1,100	100		10.00%
NS131	201.1410.260.370.9.3510.25175.1	Bus. Office Prof. Dev.	21	338.24	338.24	2,000	2,500	500		25.00%
NS132	201.1420.250.370.9.3510.25181.1	Human Resources Office S/M	1,363	1,363.00	751.40	1,400	1,400	-		0.00%
NS133	201.1420.240.370.9.3510.25182.1	Human Resources Contr. Serv.	9,000	11,548.24	11,548.24	9,800	12,800	3,000		30.61%
NS134	201.1420.260.370.9.3510.25183.1	Human Resources Legal Adv.	292	-	-	-	-	-		0.00%
NS135	201.1420.260.370.9.3510.25184.1	Human Resources Memberships	210	78.00	78.00	220	220	-		0.00%
NS136	201.1420.260.370.9.3510.25185.1	Human Resources Prof. Dev.	2,500	149.00	149.00	1,000	1,000	-		0.00%
NS137	201.1420.260.370.9.3510.25186.1	Human Resources Recruiting Exp.	3,638	2,138.00	-	1,000	1,000	-		0.00%
NS138	201.1430.260.370.9.3510.25191.1	Legal Services	50,000	100,000.00	69,176.84	40,000	40,000	-		0.00%
NS139	201.1435.260.370.9.3510.25192.1	Legal Settlements	0	-	-	-	-	-		0.00%
NS301	201.2110.250.370.9.3510.25161.1	Dir. Of T&L S/M	0	956.89	956.89	-	840	840		100.00%
S100	201.1210.110.370.9.3510.25101.1	Superintendent's Salary	81,800	84,859.10	84,859.10	84,050	85,733	1,683	0.40	2.00%
S101	201.1210.120.370.9.3510.25102.1	Supt. Support Staff	34,114	40,640.69	40,640.69	38,319	30,750	(7,569)	0.40	-19.75%
S103	201.1230.110.370.9.3510.25115.1	Dir. of Teaching/Learning Sal.	74,702	-	-	-	-	-		0.00%
S103A	201.2110.110.370.9.3510.25115.1	Dir. of Teaching/Learning Salary	0	75,320.40	75,320.40	76,570	78,294	1,724	0.40	2.25%
S104	201.1220.120.370.9.3510.25104.1	Teach/Learning Support Staff	57,578	-	-	-	-	-		0.00%
S104A	201.2110.120.370.9.3510.25104.1	Teach/Learning Support Staff	0	45,989.60	45,989.60	66,388	45,806	(20,582)	0.60	-31.00%
S106	201.1410.110.370.9.3510.25106.1	Director of Finance & Operations	100,442	85,375.00	85,375.00	84,769	88,647	3,878	0.50	4.57%
S107	201.1410.120.370.9.3510.25107.1	Financial Serv. Staff	198,613	196,278.85	196,278.85	207,806	214,236	6,430	2.50	3.09%
S108	201.1420.110.370.9.3510.25108.1	Director of Human Resources	70,177	43,523.08	43,523.08	47,265	48,329	1,064	0.40	2.25%
S109	201.1420.120.370.9.3510.25109.1	Human Resources Staff Sal.	66,121	32,874.43	32,874.43	50,883	37,572	(13,311)	0.60	-26.16%
		ADMIN TOTAL:	788,035	761,489.30	720,565.51	738,570	740,296	1,726	5.80	0.23%

Program Area 3510: Admin

Admin by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
1000	DISTRICT LEADERSHIP & ADMINISTRATION	787,890	639,077.41	598,298.62	595,612	615,356	19,744	4.80	3.31%
		-	122,266.89	122,266.89	142,958	124,940	(18,018)	1.00	-12.60%
5000	FIXED CHARGES	145	145.00	-	-	-	-	-	0.00%
	ADMIN TOTAL:	788,035	761,489.30	720,565.51	738,570	740,296	1,726	5.80	0.23%

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

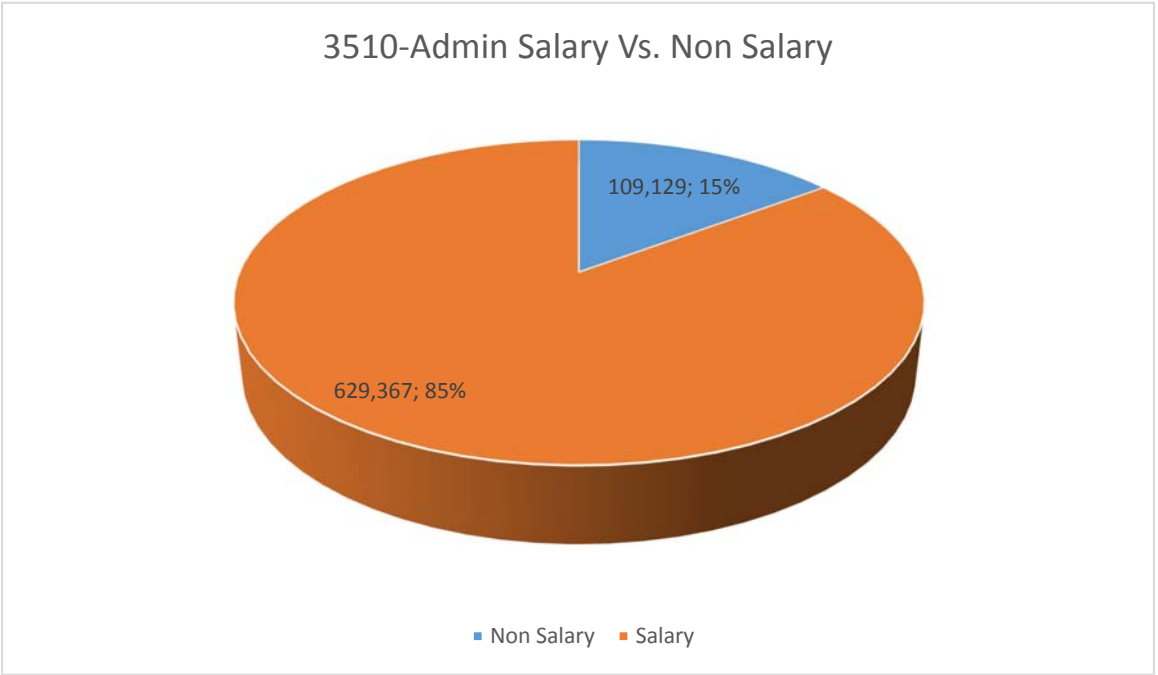
5000: Retirement, Insurance, Rental Lease of Equipment, Rans, Bans, Crossing Guards

Admin by DESE 100 Function Chart

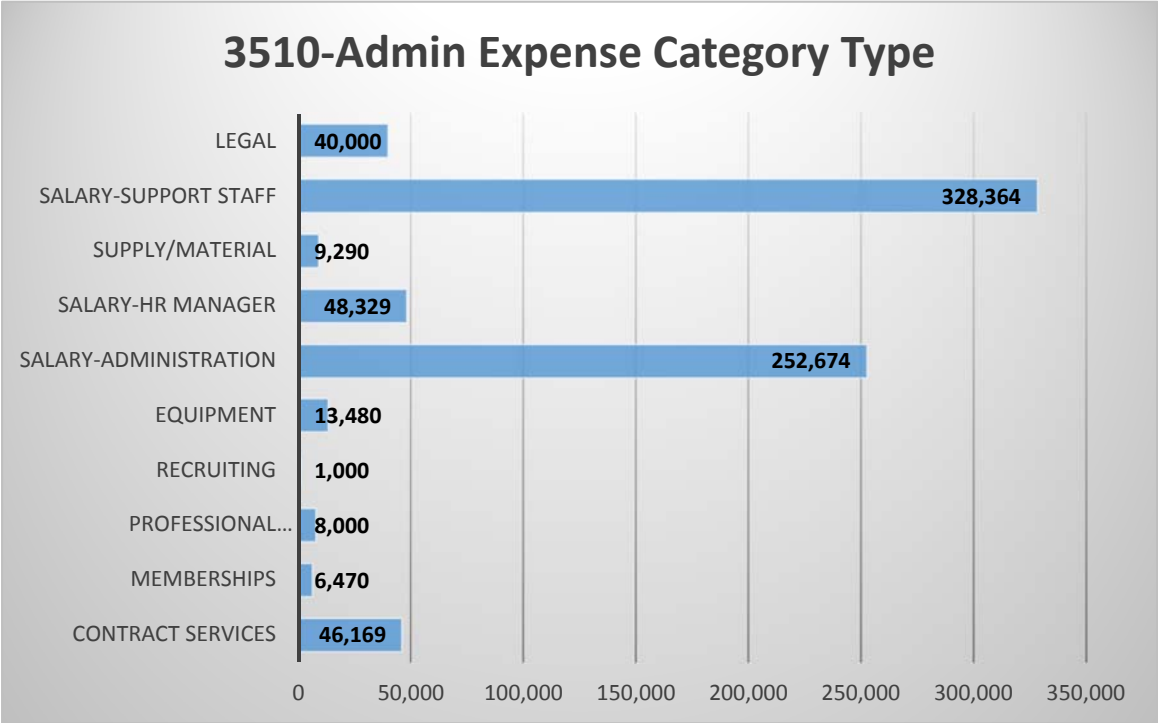
FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
1210	SUPERINTENDENT	126,666	142,199.57	142,199.57	135,869	129,983	(5,886)	0.80	-4.33%
1220	DIRECTOR OF TEACHING AND LEARNING	60,424	-	-	3,800	2,500	(1,300)	-	-34.21%
1230	DISTRICT WIDE ADMINISTRATION	74,702	-	-	-	-	-	-	0.00%
1410	BUSINESS & FINANCE	322,797	305,204.09	297,998.06	304,375	340,552	36,177	3.00	11.89%
1420	PERSONNEL & BENEFITS MGT.	153,301	91,673.75	88,924.15	111,568	102,321	(9,247)	1.00	-8.29%
1430	ADMIN. SERVICES - LEGAL	50,000	100,000.00	69,176.84	40,000	40,000	-	-	0.00%
1435	LEGAL SETTLEMENTS	-	-	-	-	-	-	-	0.00%
5200	INSURANCE FOR ACTIVE EMPLOYEES	-	122,266.89	122,266.89	142,958	124,940	(18,018)	1.00	-12.60%
		145	145.00	-	-	-	-	-	0.00%
	ADMIN TOTAL:	788,035	761,489.30	720,565.51	738,570	740,296	1,726	5.80	0.23%

Program Area 3510: Admin

Admin Salary Vs. Non Salary



Admin Expense Category Type



Program Area 3520: Principals

Principals Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
NS140	201.2210.250.370.9.3520.25251.1	Principals S/M	22,500	22,500.00	20,321.14	22,455	25,000	2,545		11.33%
NS141	201.2420.240.370.9.3520.25252.1	Principals Copier Maintenance	2,500	1,149.32	1,149.32	2,500	2,500	-		0.00%
NS142	201.2210.260.370.9.3520.25253.1	Graduation Expenses	19,772	19,772.00	18,078.57	19,598	19,598	-		0.00%
NS143	201.2210.260.370.9.3520.25254.1	Prin. Prof. Development	6,500	6,500.00	3,224.41	6,550	6,550	-		0.00%
S110	201.2210.110.370.9.3520.25201.1	Principal's Salary	169,777	169,365.00	169,365.00	174,023	177,939	3,916	1.00	2.25%
S111	201.2210.120.370.9.3520.25202.1	Principals Clerical Salary	276,771	285,224.06	285,224.06	297,981	300,478	2,497	4.00	0.84%
S112	201.2210.110.370.9.3520.25203.1	Asst. Principals	271,999	267,576.76	253,874.23	278,802	288,512	9,710	2.00	3.48%
		PRINCIPALS TOTAL:	769,819	772,087.14	751,236.73	801,909	820,577	18,668	7.00	2.33%

Principals by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
1000	DISTRICT LEADERSHIP & ADMINISTRATION	769,819	772,087.14	751,236.73	801,909	820,577	18,668	7.00	2.33%
	PRINCIPALS TOTAL:	769,819	772,087.14	751,236.73	801,909	820,577	18,668	7.00	2.33%

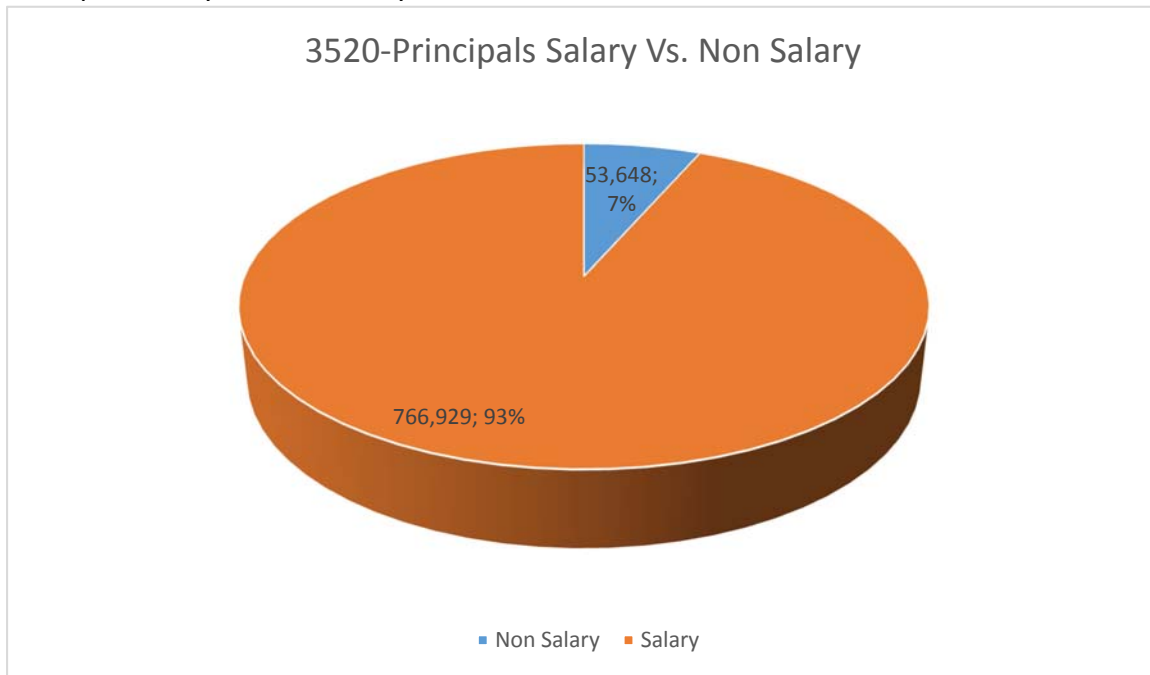
1000: School Committee, Superintendent, Finance and Business, HR, Benefits, Personal, Legal, District Wide Management and Tech

Principals by DESE 100 Function Chart

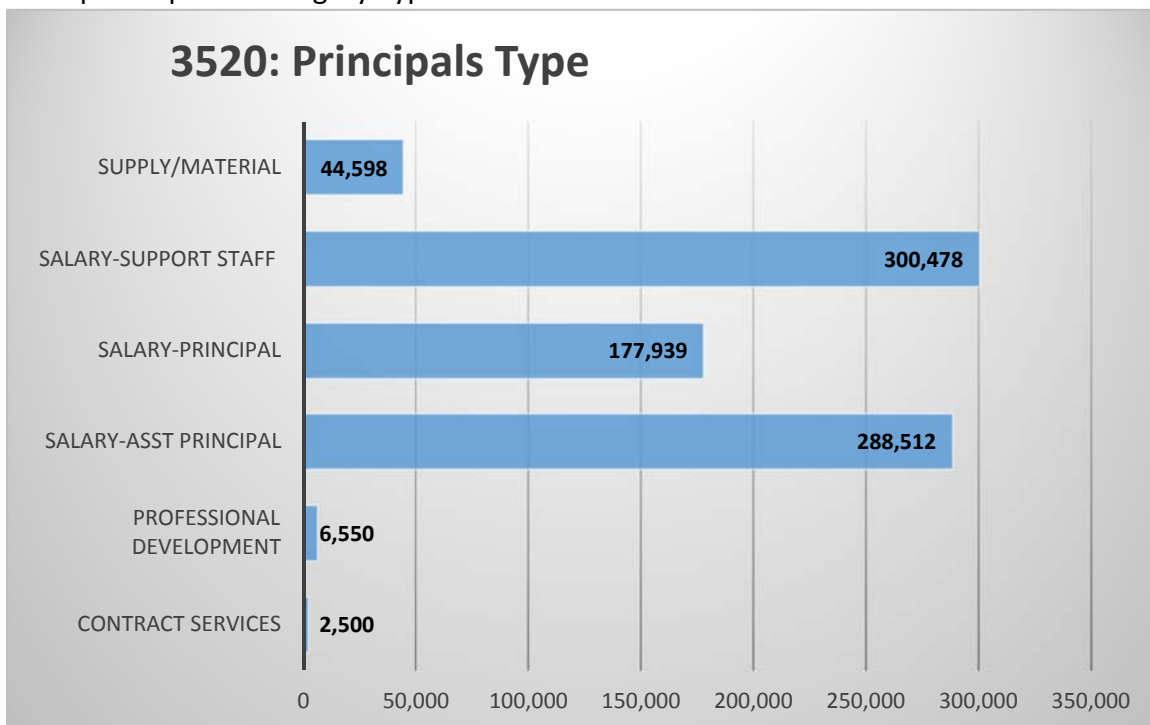
FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
2210	SCHOOL LEADERSHIP	756,600	731,766	773,428	(41,662)	767,319	799,409	32,090	4.18%
2420	INSTR. EQUIPMENT	7,500	5,728	-	5,728	2,500	2,500	-	0.00%
	PRINCIPALS TOTAL:	769,819	772,087.14	751,236.73	801,909	820,577	18,668	7.00	2.33%

Program Area 3520: Principals

Principals Salary Vs. Non Salary



Principals Expense Category Type



Program Area 3530: School Committee

School Committee Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
NS144	201.1110.250.370.9.3530.25351.1	School Committee S/M	1,607	98.40	98.40	1,600	1,600	-	-	0.00%
NS145	201.1110.260.370.9.3530.25352.1	School Committee Dues	2,500	5,690.00	5,690.00	6,800	6,800	-	-	0.00%
NS146	201.1110.260.370.9.3530.25353.1	School Committee Conferences	500	-	-	500	500	-	-	0.00%
NS147	201.1110.240.370.9.3530.25354.1	School Comm. Contr. Services	1,007	950.00	950.00	1,000	1,000	-	-	0.00%
S113	201.1110.120.370.9.3530.25301.1	School Comm. Clerical Salary	3,500	4,191.37	4,191.37	3,500	3,500	-	-	0.00%
		SCHOOL COMMITTEE TOTAL:	9,114	10,929.77	10,929.77	13,400	13,400	-	-	0.00%

School Committee by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
1000	DISTRICT LEADERSHIP & ADMINISTRATION	9,114	10,929.77	10,929.77	13,400	13,400	-	-	0.00%
	SCHOOL COMMITTEE TOTAL:	9,114	10,929.77	10,929.77	13,400	13,400	-	-	0.00%

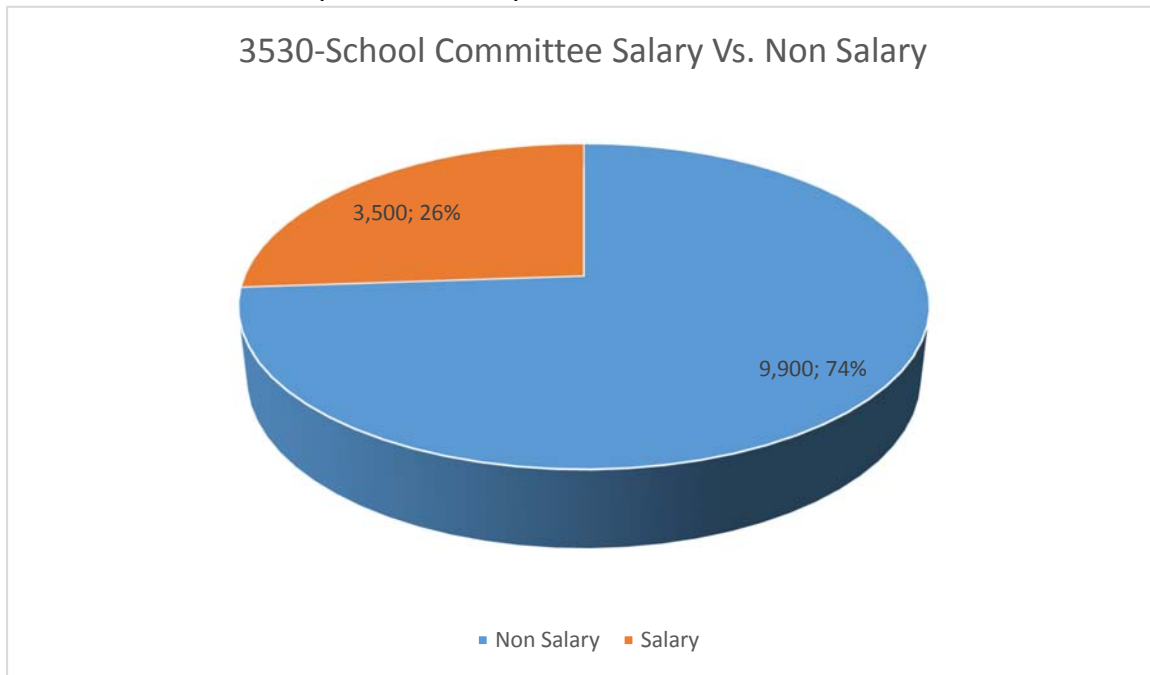
1000: School Committee, Superintendent, Finance and Business, HR, Benefits, Personal, Legal, District Wide Management and Tech

School Committee by DESE 100 Function Chart

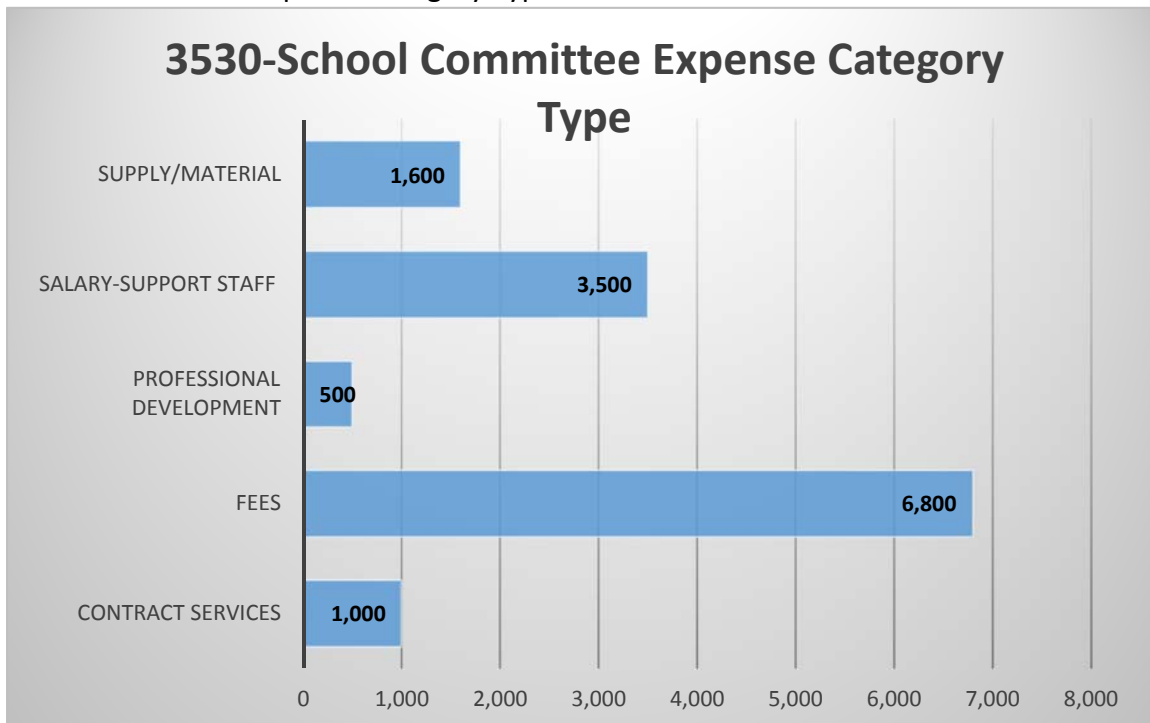
FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
1110	SCHOOL COMMITTEE	9,114	10,929.77	10,929.77	13,400	13,400	-	-	0.00%
	SCHOOL COMMITTEE TOTAL:	9,114	10,929.77	10,929.77	13,400	13,400	-	-	0.00%

Program Area 3530: School Committee

School Committee Salary Vs. Non Salary



School Committee Expense Category Type



Program Area 4610: Capital Outlay

Capital Outlay Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
NS148	201.7100.260.370.9.4610.26151.1	Capital Outlay - Grounds	15,000	41,312.00	41,312.00	-	-	-	-	0.00%
NS149	201.7200.260.370.9.4610.26152.1	Capital Outlay - Buildings	10,000	3,000.00	3,000.00	-	-	-	-	0.00%
NS150	201.7200.260.370.9.4610.26153.1	Capital Outlay - Designers	10,000	49,520.00	49,520.00	-	-	-	-	0.00%
NS151	201.7300.260.370.9.4610.26154.1	Capital Outlay - Equipment	15,000	-	-	-	-	-	-	0.00%
		CAPITAL OUTLAY TOTAL:	50,000	93,832.00	93,832.00	-	-	-	-	0.00%

Capital Outlay by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
7000	FIXED ASSETS	50,000	93,832.00	93,832.00	-	-	-	-	0.00%
	CAPITAL OUTLAY TOTAL:	50,000	93,832.00	93,832.00	-	-	-	-	0.00%

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	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
6900	NON-PUBLIC TRANSPORTATION	15,000	41,312.00	41,312.00	-	-	-	-	0.00%
7200	ASSETS/BUILDINGS	20,000	52,520	52,520	-	-	-	-	-100.00%
7300	ASSETS/NEW EQUIPMENT	15,000	-	-	-	-	-	-	0.00%
	CAPITAL OUTLAY TOTAL:	50,000	93,832.00	93,832.00	-	-	-	-	0.00%

Program Area 4620: Custodial Services

Custodial Services Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
NS153	201.4110.250.370.9.4620.26251.1	Bldg. Serv. Wkr. S/M	25,000	-	-	31,750	31,750	-	-	0.00%
NS154	201.4110.250.370.9.4620.26252.1	Ripley Bldg. Serv. Wkr. S/M	0	-	-	-	-	-	-	0.00%
NS155	201.4110.260.370.9.4620.26253.1	Bldg. Serv. Wkr. Uniforms	6,002	6,002.00	4,213.04	-	-	-	-	0.00%
NS156	201.4110.260.370.9.4620.26254.1	Bldg. Serv. Wkr. Fees	92	-	-	-	-	-	-	0.00%
NS157	201.7400.260.370.9.4620.26255.1	Bldg. Serv. Wkr. Equipment	0	-	-	15,000	-	(15,000)	-	-100.00%
S114	201.4110.130.370.9.4620.26201.1	Bldg. Serv. Wkr. Salary	486,754	502,213.36	502,213.36	501,724	532,741	31,017	9.00	6.18%
S115	201.4110.130.370.9.4620.26202.1	Bldg. Serv. Wkr. Overtime	79,332	88,332.00	86,314.65	79,332	86,500	7,168	-	9.04%
S116	201.4110.130.370.9.4620.26203.1	Ripley Bldg. Serv. Wkr. Sal.	30,085	25,650.30	24,686.77	26,142	29,758	3,616	0.40	13.83%
S117	201.4110.130.370.9.4620.26204.1	Ripley Bldg. Serv. Wkr. Overtime	1,694	2,694.00	2,166.35	1,694	300	(1,394)	-	-82.29%
S118	201.4110.120.370.9.4620.26205.1	Receptionist Salary	927	927.00	-	-	-	-	-	0.00%
		CUSTODIAL SERVICES TOTAL:	629,886	625,818.66	619,594.17	655,642	681,049	25,407	9.40	3.88%

Custodial Services by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
4000	MAINTENANCE	629,886	625,818.66	619,594.17	640,642	681,049	40,407	9.40	6.31%
7000	FIXED ASSETS	-	-	-	15,000	-	(15,000)	-	100.00%
	CUSTODIAL SERVICES TOTAL:	629,886	625,818.66	619,594.17	655,642	681,049	25,407	9.40	3.88%

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

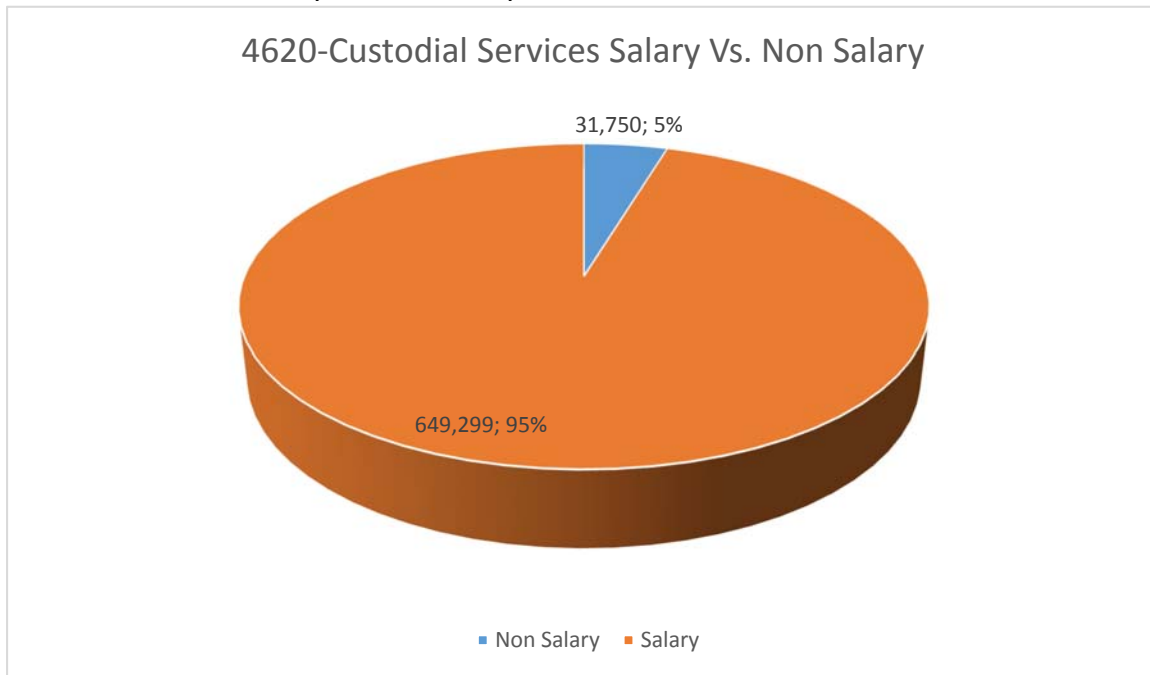
7000: Acquisition and Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

Custodial Services by DESE 100 Function Chart

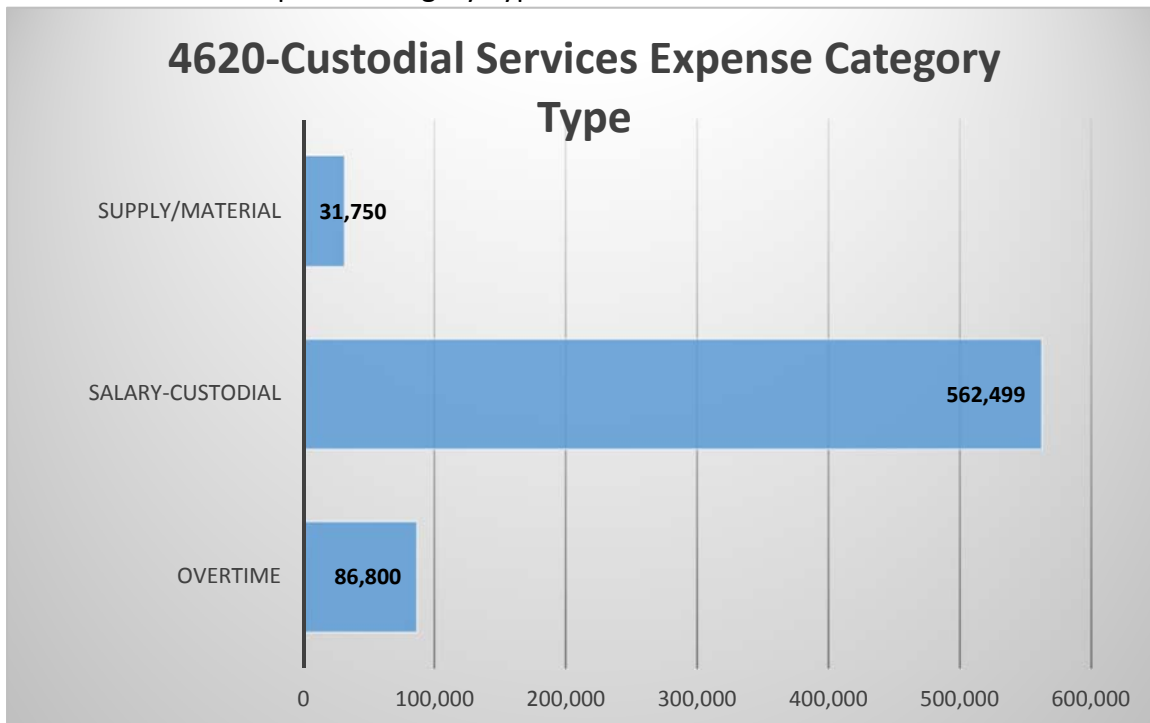
FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
4110	CUSTODIAL SERVICES	629,886	625,818.66	619,594.17	640,642	681,049	40,407	9.40	6.31%
7400	ASSETS/REPLACEMENT EQUIPMENT	-	-	-	15,000	-	(15,000)	-	100.00%
	CUSTODIAL SERVICES TOTAL:	629,886	625,818.66	619,594.17	655,642	681,049	25,407	9.40	3.88%

Program Area 4620: Custodial Services

Custodial Services Salary Vs. Non Salary



Custodial Services Expense Category Type



Program Area 4630: Info Tech Services

Info Tech Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
NS158	201.1450.250.370.9.4630.26351.1	I.T. Services Office S/M	7,118	7,855.80	6,977.89	15,000	15,000	-	-	0.00%
NS159	201.2451.250.370.1.4630.26352.1	Micro Computer Repair S/M	4,143	4,937.00	4,937.00	-	-	-	-	0.00%
NS160	201.1450.240.900.9.4630.26353.1	Contr. Services - Web Page	3,000	1,356.36	1,356.36	3,000	3,000	-	-	0.00%
NS161	201.1450.260.370.9.4630.26354.1	I. T. Services Server Maintenance	9,000	7,674.11	7,674.11	-	-	-	-	0.00%
NS162	201.1450.260.370.9.4630.26355.1	I. T. Services New Equipment	58,401	56,397.48	56,397.48	70,000	70,000	-	-	0.00%
NS163	201.4400.260.370.9.4630.26356.1	I. T. Services Networking	65,000	65,000.00	43,485.60	86,000	91,198	5,198	-	6.04%
NS165	201.1450.260.370.9.4630.26362.1	I. T. Services Software Lease/Purchase	20,000	8,126.19	8,126.19	-	-	-	-	0.00%
NS166	201.1450.260.370.9.4630.26363.1	I. T. Serv. Admin. Software Support	58,268	55,713.63	55,603.63	73,000	73,000	-	-	0.00%
NS167	201.1450.260.370.9.4630.26365.1	I. T. Serv. Software Maint./Financials	2,120	556.76	556.76	-	-	-	-	0.00%
NS168	201.2250.260.370.9.4630.26366.1	I. T. Serv. Software Maint./Student	15,000	14,910.07	11,020.00	-	-	-	-	0.00%
NS169	201.4230.260.900.9.4630.26367.1	I.T. Vehicle Maint.	1,205	-	-	500	500	-	-	0.00%
NS170	201.4230.260.900.9.4630.26368.1	I.T. Gasoline	1,584	-	-	350	350	-	-	0.00%
NS171	201.4230.260.900.9.4630.26369.1	I.T. Vehicle Insurance	350	442.74	442.74	450	450	-	-	0.00%
S119	201.1450.110.370.9.4630.26301.1	Dir. of Info. Tech.	73,702	73,523.03	73,523.03	75,545	77,336	1,791	0.50	2.37%
S120	201.1450.130.370.9.4630.26302.1	I.T. Services Unit Ldr. Salary	109,159	152,727.12	152,727.12	157,145	164,997	7,852	1.50	5.00%
S121	201.1450.130.370.9.4630.26303.1	I.T. Sr. Support Analyst Sal.	345,673	272,030.07	272,030.07	270,709	279,022	8,313	4.00	3.07%
S124	201.1450.120.370.9.4630.26304.1	I.T. Services Clerical Sal.	28,418	29,065.63	29,065.63	30,895	30,344	(551)	0.37	-1.78%
S124	201.1450.120.370.9.4630.26304.1	I.T. Services Clerical Sal.	27,457	27,412	26,721	691	28,418	30,895	2,477	8.72%
		INFO TECH SERVICES TOTAL:	802,141	750,315.99	723,923.61	782,594	805,197	22,603	6.37	2.89%

Program Area 4630: Info Tech Services

Info Tech by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
1000	DISTRICT LEADERSHIP & ADMINISTRATION	714,859	665,026.18	664,038.27	695,294	712,699	17,405	6.37	2.50%
2000	INSTRUCTION	19,143	19,847.07	15,957.00	-	-	-	-	0.00%
4000	MAINTENANCE	68,139	65,442.74	43,928.34	87,300	92,498	5,198	-	5.95%
	INFO TECH SERVICES TOTAL:	802,141	750,315.99	723,923.61	782,594	805,197	22,603	6.37	2.89%

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

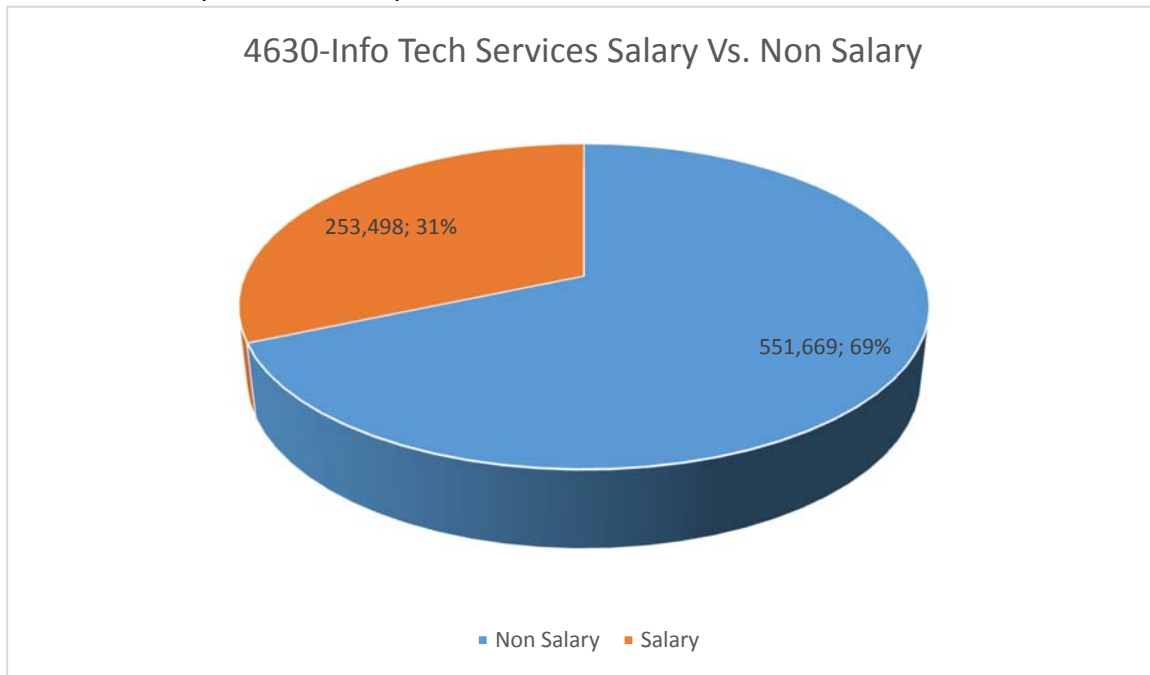
4000: Custodians, Heating, Utility Services, Maintenance of Grounds/Buildings/Equipment, Security, Networking and Telecommunications

Info Tech by DESE 100 Function Chart

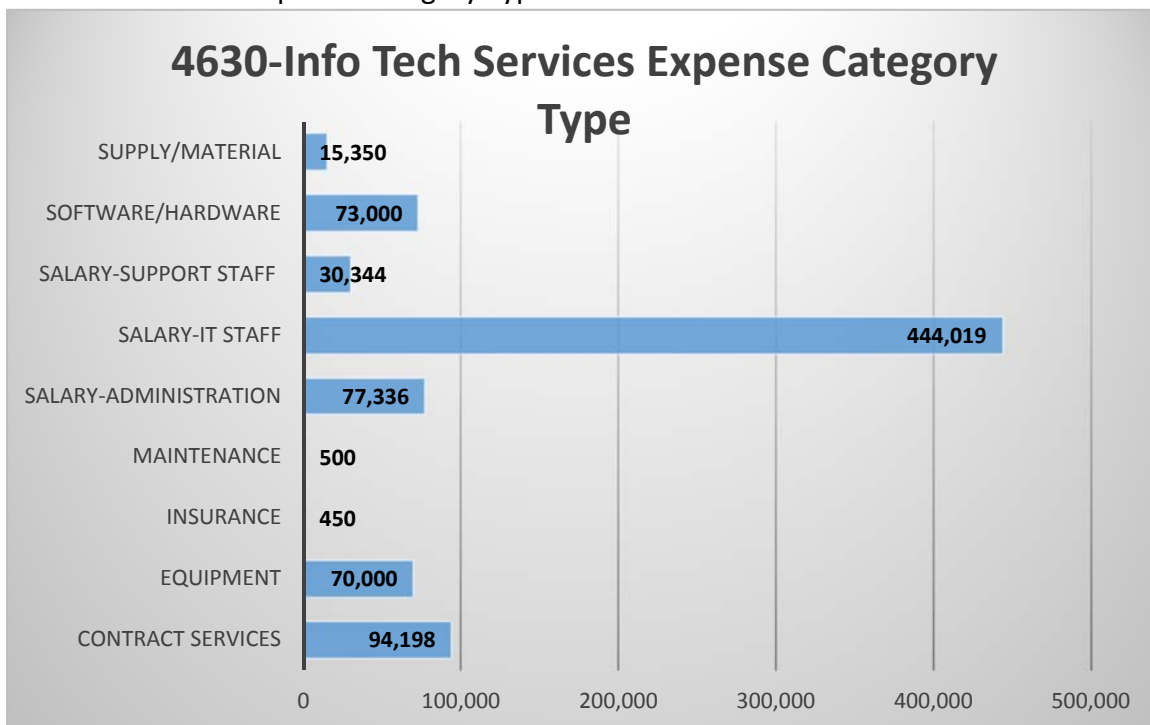
FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
1450	ADMINISTRATIVE TECHNOLOGY-DISTRICT WIDE	714,859	665,026.18	664,038.27	695,294	712,699	17,405	6.37	2.50%
2250	BUILDING TECHNOLOGY	15,000	14,910.07	11,020.00	-	-	-	-	0.00%
2451	CLASSROOM INSTR. TECH.	4,143	4,937.00	4,937.00	-	-	-	-	0.00%
4230	MAINTENANCE/EQUIPMENT&VEHICLES	3,139	442.74	442.74	1,300	1,300	-	-	0.00%
4400	NETWORKING/TELECOMMUNICATIONS	65,000	65,000.00	43,485.60	86,000	91,198	5,198	-	6.04%
	INFO TECH SERVICES TOTAL:	802,141	750,315.99	723,923.61	782,594	805,197	22,603	6.37	2.89%

Program Area 4630: Info Tech Services

Info Tech Salary Vs. Non Salary



Info Tech Services Expense Category Type



Program Area 4640: Maintenance/Buildings & Grounds

Maint/Buildings & Grounds Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
NS174	201.4210.250.370.9.4640.26451.1	Maintenance S/M - Grounds	26,994	26,994.00	10,685.14	39,010	39,010	-	-	0.00%
NS175	201.4220.250.370.9.4640.26452.1	Maint. S/M - Buildings	35,000	72,596.50	56,547.51	56,500	56,500	-	-	0.00%
NS176	201.4210.240.370.9.4640.26453.1	Maint. Contr. Services - Grounds	63,623	126,457.47	126,457.47	84,400	84,400	-	-	0.00%
NS177	201.4220.240.370.9.4640.26454.1	Maint. Contr. Services - Buildings	60,000	128,328.42	111,314.61	127,410	137,410	10,000	-	7.85%
NS178	201.4210.240.370.9.4640.26455.1	Maint. Contr. Services - Snow Plow	41,587	41,587.00	24,790.00	42,000	42,000	-	-	0.00%
NS179	201.4200.260.370.9.4640.26456.1	Maintenance Uniforms	1,500	1,500.00	-	-	-	-	-	0.00%
NS180	201.4200.260.370.9.4640.26457.1	Trash Pickup & Recycling	2,500	4,700.00	4,590.41	27,000	29,062	2,062	-	7.64%
NS181	201.4200.260.370.9.4640.26458.1	Maintenance Fees	8,287	14,287.00	11,669.45	-	-	-	-	0.00%
NS182	201.7400.260.370.9.4640.26459.1	Maint. Replacement Equipment	2,500	-	-	20,000	26,400	6,400	-	32.00%
S125	201.4200.130.370.9.4640.26401.1	Maintenance Manager Salary	50,933	54,718.00	54,718.00	52,207	53,300	1,093	-	2.09%
S126	201.4200.130.370.9.4640.26402.1	Maintenance Salary	118,618	140,202.41	116,945.83	145,512	134,587	(10,925)	1.60	-7.51%
S127	201.4200.130.370.9.4640.26403.1	Maintenance Overtime	20,000	24,500.00	19,463.06	20,000	20,000	-	-	0.00%
S128	201.4200.130.370.9.4640.26404.1	Maint. Supplemental Labor	10,000	9,403.15	6,210.02	15,000	15,000	-	-	0.00%
S128A	201.4200.130.370.9.4640.26406.1	Maintenance Assistant Manager Salary	-	-	-	28,000	-	(28,000)	-	-100.00%
S129	201.4200.120.370.9.4640.26405.1	Maintenance Clerical Salary	4,076	3,949.43	3,874.73	4,047	4,336	289	0.12	7.14%
S130	201.4200.120.370.9.4640.26406.1	Assistant Maintenance Manager Salary	34,000	-	-	-	-	-	-	0.00%
		MAINT/BUILDINGS & GROUNDS TOTAL:	479,618	649,223.38	547,266.23	661,086	642,005	(19,081)	1.72	-2.89%

Maint/Buildings & Grounds by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
4000	MAINTENANCE	477,118	649,223.38	547,266.23	641,086	615,605	(25,481)	1.72	-3.97%
7000	FIXED ASSETS	2,500	-	-	20,000	26,400	6,400	-	32.00%
	MAINT/BUILDING & GROUNDS TOTAL:	479,618	649,223.38	547,266.23	661,086	642,005	(19,081)	1.72	-2.89%

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

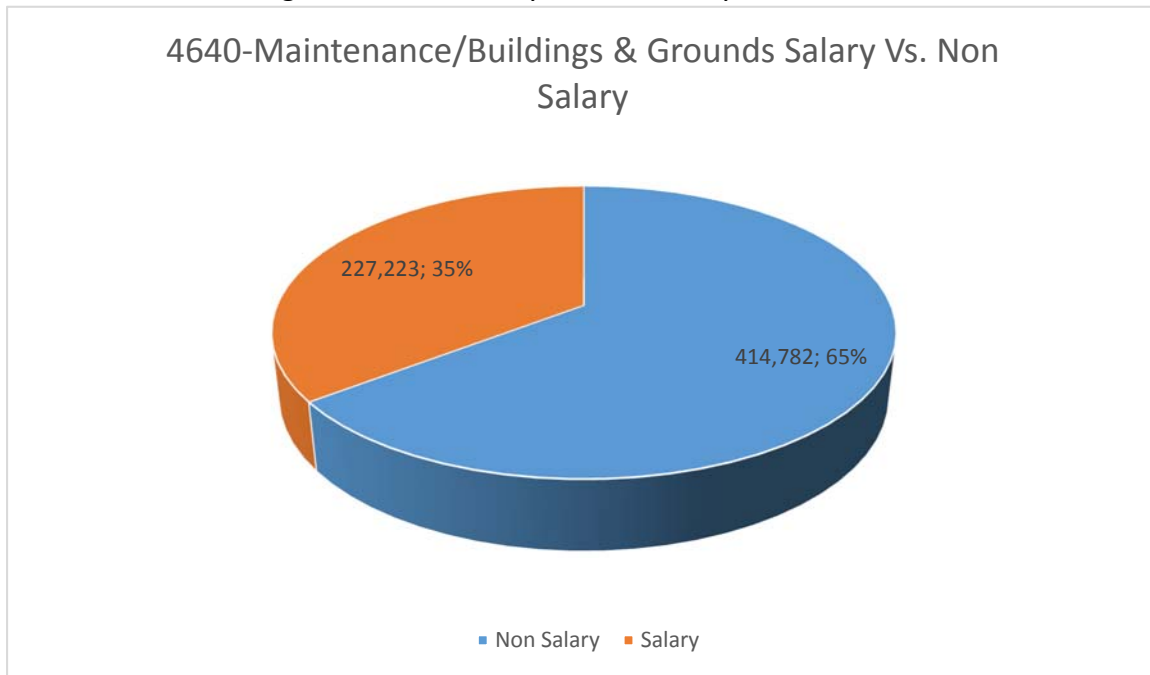
7000: Acquisition and Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

Program Area 4640: Maintenance/Buildings & Grounds

Maintenance/Buildings & Grounds by DESE 100 Function Chart

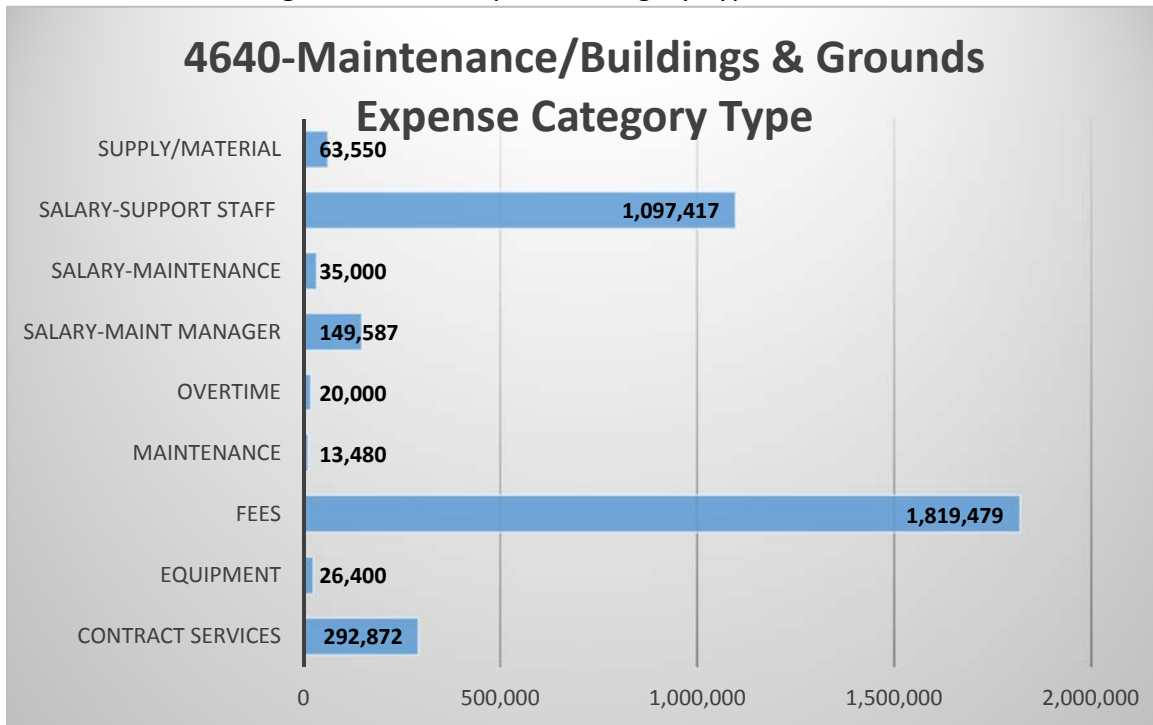
FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
4200	MAINTENANCE/BUILDINGS&GROUNDS	249,914	253,259.99	217,471.50	291,766	256,285	(35,481)	1.72	-12.16%
4210	OPERATIONS/GROUNDS	132,204	195,038.47	161,932.61	165,410	165,410	-	-	0.00%
4220	OPERATIONS/BUILDINGS	95,000	200,924.92	167,862.12	183,910	193,910	10,000	-	5.44%
7400	ASSETS/REPLACEMENT EQUIPMENT	2,500	-	-	20,000	26,400	6,400	-	32.00%
	MAINT/BUILDINGS & GROUNDS TOTAL:	479,618	649,223.38	547,266.23	661,086	642,005	(19,081)	1.72	-2.89%

Maintenance/Buildings & Grounds Salary Vs. Non Salary



Program Area 4640: Maintenance/Buildings & Grounds

Maintenance/Buildings & Grounds Expense Category Type



Program Area 4650: Maintenance/Equipment & Vehicles

Maintenance/Equipment & Vehicles Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
NS183	201.4230.250.370.9.4650.26551.1	Maintenance S/M - Vehicles	17,766	17,510.26	9,713.96	-	-	-	-	0.00%
NS184	201.4230.250.370.9.4650.26552.1	Maintenance S/M - Equipment	61,138	46,138.00	14,092.25	-	-	-	-	0.00%
NS185	201.4230.240.370.9.4650.26553.1	Maint. Contr. Serv. - Equipment	67,683	42,683.00	5,661.71	-	-	-	-	0.00%
NS186	201.4230.260.370.9.4650.26554.1	Maintenance Gasoline	3,509	3,509.00	-	3,700	4,070	370	-	10.00%
NS187	201.4230.260.370.9.4650.26555.1	Maint. Vehicle Insurance	1,025	1,188.00	1,188.00	1,300	1,430	130	-	10.00%
NS188	201.7600.260.370.9.4650.26556.1	Maint. Vehicle Replacement	-	-	-	30,000	33,000	3,000	-	10.00%
		MAINT/EQUIPMENT & VEHICLES TOTAL:	151,121	111,028.26	30,655.92	35,000	38,500	3,500	-	10.00%

Maintenance/Equipment & Vehicles by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
4000	MAINTENANCE	151,121	111,028.26	30,655.92	5,000	5,500	500	-	10.00%
7000	FIXED ASSETS	-	-	-	30,000	33,000	3,000	-	10.00%
	MAINT/EQUIPMENT & VEHICLES TOTAL:	151,121	111,028.26	30,655.92	35,000	38,500	3,500	-	10.00%

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

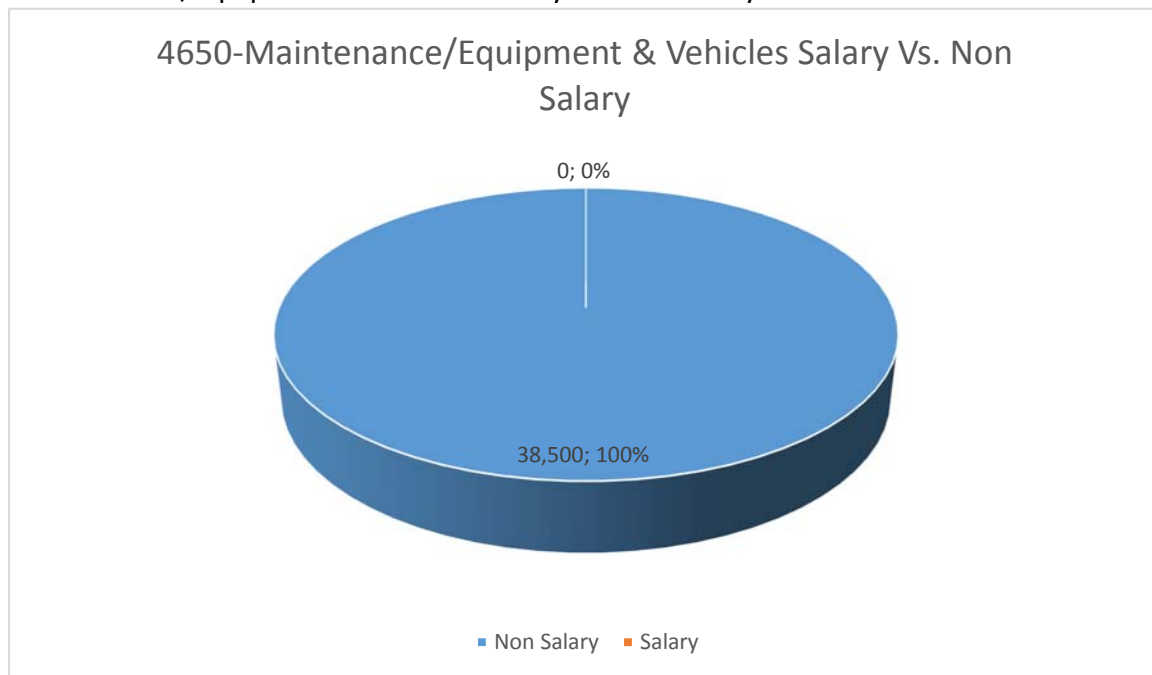
7000: Acquisition and Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

Maintenance/Equipment & Vehicles by DESE 100 Function Chart

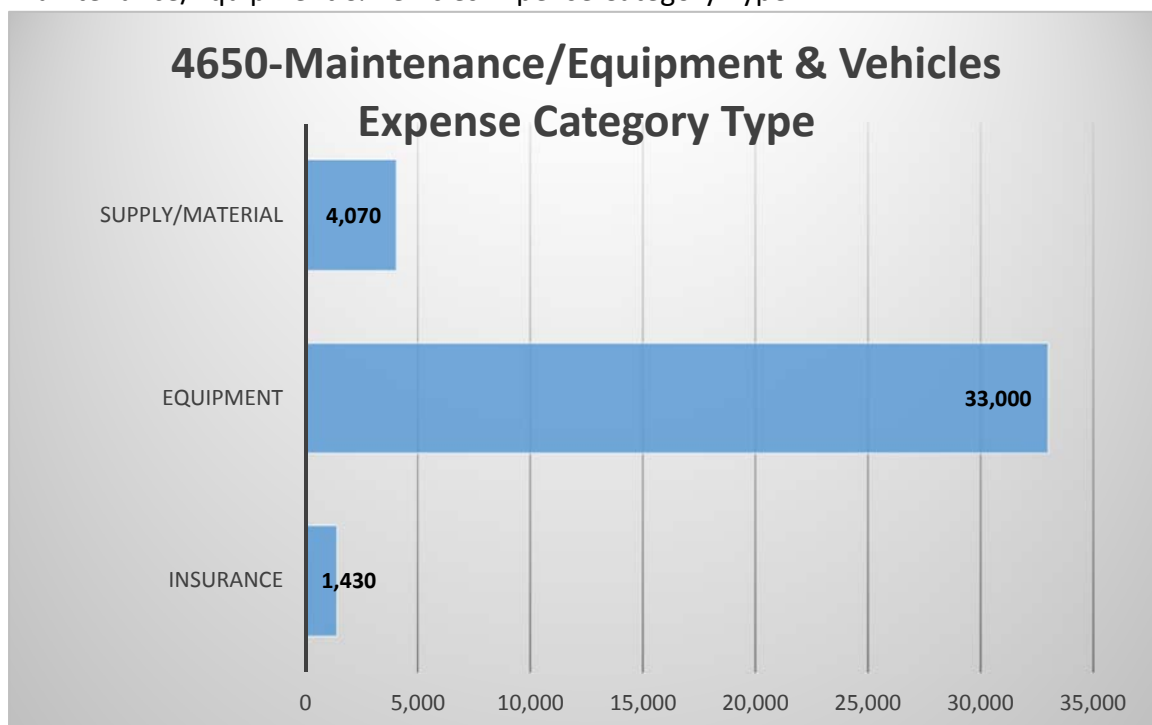
FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
4230	MAINTENANCE/EQUIPMENT&VEHICLES	151,121	111,028.26	30,655.92	5,000	5,500	500	-	10.00%
7600	VEHICLE REPLACEMENT	-	-	-	30,000	33,000	3,000	-	10.00%
	MAINT/EQUIPMENT & VEHICLES TOTAL:	151,121	111,028.26	30,655.92	35,000	38,500	3,500	-	10.00%

Program Area 4650: Maintenance/Equipment & Vehicles

Maintenance/Equipment & Vehicles Salary Vs. Non Salary



Maintenance/Equipment & Vehicles Expense Category Type



Program Area 4660: Transportation

Transportation Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
NS189	201.3300.250.370.1.4660.26651.1	Transportation S/M	80,000	100,330.93	59,688.01	56,179	61,295	5,116	-	9.11%
NS190	201.3300.260.370.1.4660.26652.1	Accident Repairs	3,551	-	-	-	-	-	-	0.00%
NS191	201.3300.260.370.1.4660.26653.1	Gasoline/Diesel Fuel	40,000	43,248.84	31,839.15	55,839	65,440	9,601	-	17.19%
NS192	201.3300.260.370.1.4660.26654.1	Trans. Vehicle Insurance	2,848	3,450.68	3,450.68	6,827	8,192	1,365	-	19.99%
NS193	201.3300.260.370.1.4660.26655.1	Trans. Computer Equipment	963	-	-	-	-	-	-	0.00%
NS194	201.3300.260.370.1.4660.26656.1	Trans. Alcohol & Drug Testing	326	548.73	548.73	-	-	-	-	0.00%
NS195	201.3300.260.370.1.4660.26657.1	Trans. Staff Development	4,000	3,336.28	3,336.28	-	-	-	-	0.00%
NS196	201.3300.260.370.1.4660.26658.1	Transportation Fees	3,000	1,916.58	1,916.58	-	-	-	-	0.00%
NS197	201.7600.260.370.1.4660.26659.1	Trans. Vehicle Replacement	180,000	175,359.69	175,359.69	255,872	314,360	58,488	-	22.86%
NS198	201.3300.240.370.1.4660.26660.1	Trans. Contracted Service	30,000	60,577.99	59,377.99	38,611	34,655	(3,956)	-	-10.25%
NS199	201.3300.260.370.1.4660.26661.1	Trans. Leases	5,000	3,000.00	256.00	-	6,000	6,000	-	0.00%
S131	201.3300.130.370.1.4660.26601.1	Transportation Manager Salary	33,585	35,698.80	35,698.80	38,067	36,990	(1,077)	-	-2.83%
S132B	201.3300.130.370.1.4660.26602.1	Drivers' Salary	594,979	357,841.75	333,889.14	400,087	381,142	(18,945)	-	-4.74%
S133	201.3300.130.370.1.4660.26603.1	Drivers' Overtime	12,500	6,110.51	6,110.51	12,500	12,500	-	-	0.00%
S134	201.3300.130.370.1.4660.26604.1	Mechanics' Salary	61,209	85,850.22	85,850.22	88,273	91,927	3,654	-	4.14%
S135	201.3300.130.370.1.4660.26605.1	Mechanics' Overtime	6,583	7,549.11	7,549.11	6,583	7,000	417	-	6.33%
S136	201.3300.130.370.1.4660.26606.1	Trans. Coordinator Salary	52,648	49,524.92	49,524.92	54,698	39,646	(15,052)	-	-27.52%
		TRANSPORTATION TOTAL:	1,111,192	934,345.03	854,395.81	1,013,536	1,059,147	45,611	-	4.50%

Transportation by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
3000	OTHER SCHOOL SERVICES	931,192	758,985.34	679,036.12	757,664	744,787	(12,877)	-	-1.70%
7000	FIXED ASSETS	180,000	175,359.69	175,359.69	255,872	314,360	58,488	-	22.86%
	TRANSPORTATION TOTAL:	1,111,192	934,345.03	854,395.81	1,013,536	1,059,147	45,611	-	4.50%

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

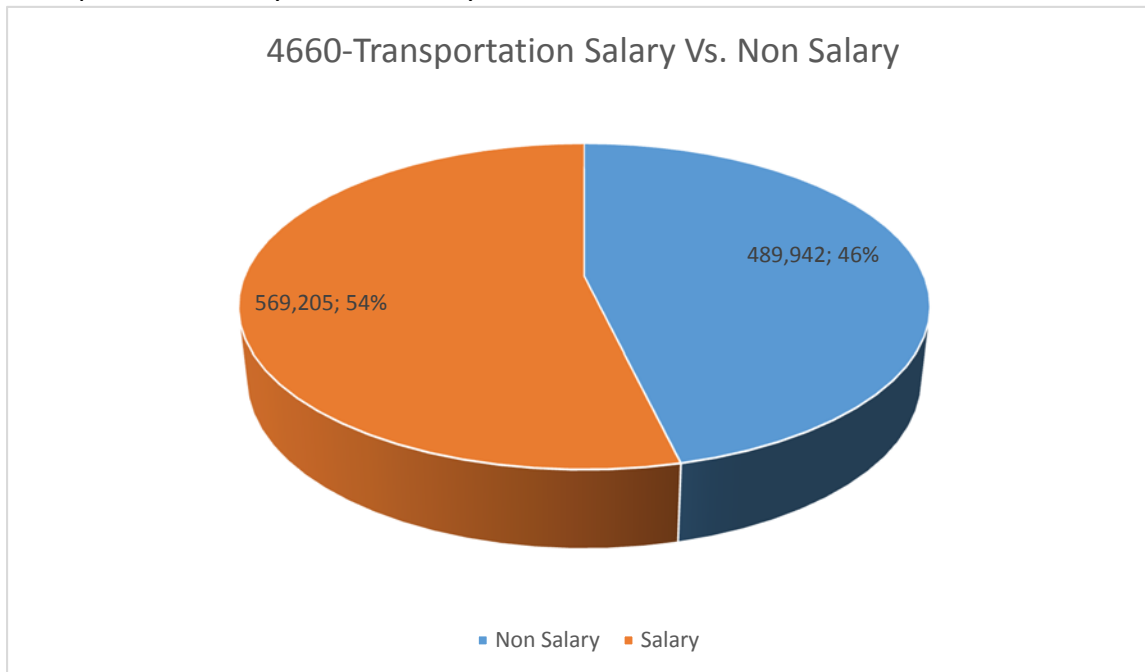
7000: Acquisition and Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

Program Area 4660: Transportation

Transportation by DESE 100 Function Chart

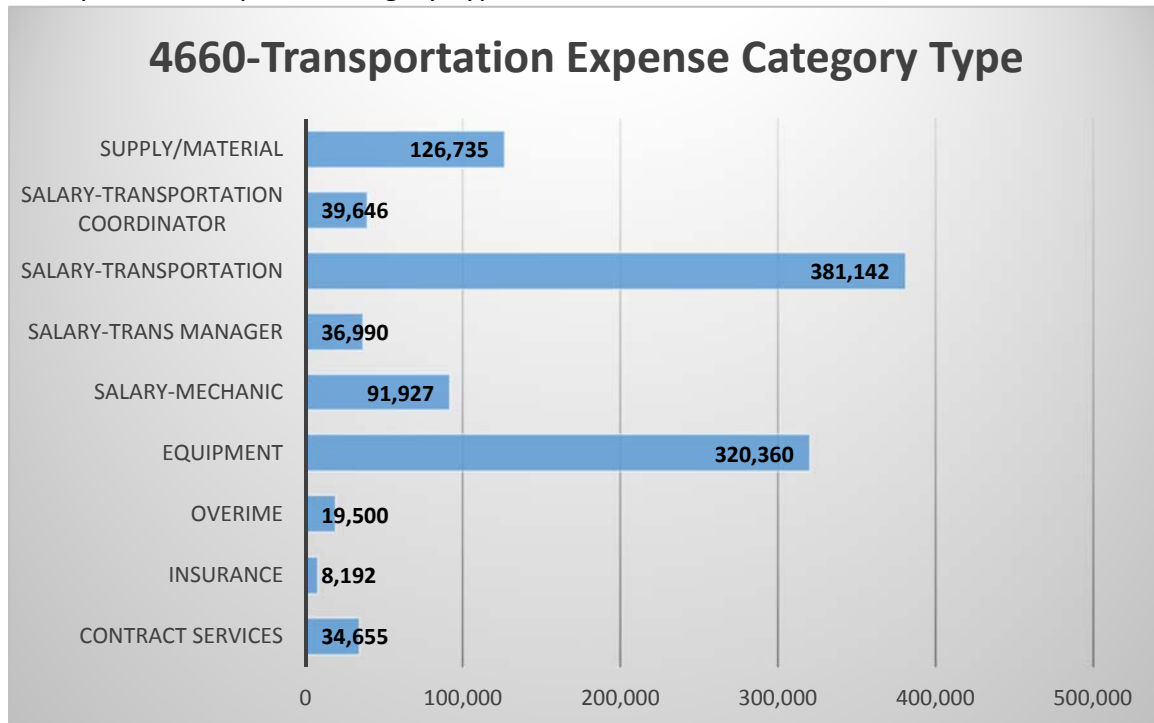
FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
3300	PUPIL TRANSPORTATION	931,192	758,985.34	679,036.12	757,664	744,787	(12,877)	-	-1.70%
7600	VEHICLE REPLACEMENT	180,000	175,359.69	175,359.69	255,872	314,360	58,488	-	22.86%
	TRANSPORTATION TOTAL:	1,111,192	934,345.03	854,395.81	1,013,536	1,059,147	45,611	-	4.50%

Transportation Salary Vs. Non Salary



Program Area 4660: Transportation

Transportation Expense Category Type



Program Area 4670: Special Ed Transportation

Special Ed Transportation Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
NS200	201.3300.260.370.2.4670.26751.1	SPED CASE Trans. Contracted Services	410,000	424,269.00	424,269.00	484,681	628,273	143,592	-	29.63%
NS201	201.3300.260.370.2.4670.26752.1	SPED OTHER Trans. Contracted Services	81,107	59,838.00	56,564.68	81,107		(81,107)	-	-100.00%
NS203	201.3300.260.370.2.4670.26762.1	SPED Gasoline	301	-	-	-	-	-	-	0.00%
NS204	201.3300.260.370.2.4670.26763.1	SPED Vehicle Insurance	228	375.76	375.76	305	600	295	-	96.72%
NS205	201.3300.250.370.2.4670.26764.1	SPED VEHICLE S/M	-	375.68	375.68	250	500	250	-	100.00%
		SPECIAL ED TRANSPORTATION TOTAL:	491,636	484,858.44	481,585.12	566,343	629,373	63,030	-	11.13%

Special Ed Transportation by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
3000	OTHER SCHOOL SERVICES	491,636	484,858.44	481,585.12	566,343	629,373	63,030	-	11.13%
	SPECIAL ED TRANSPORTATION TOTAL:	491,636	484,858.44	481,585.12	566,343	629,373	63,030	-	11.13%

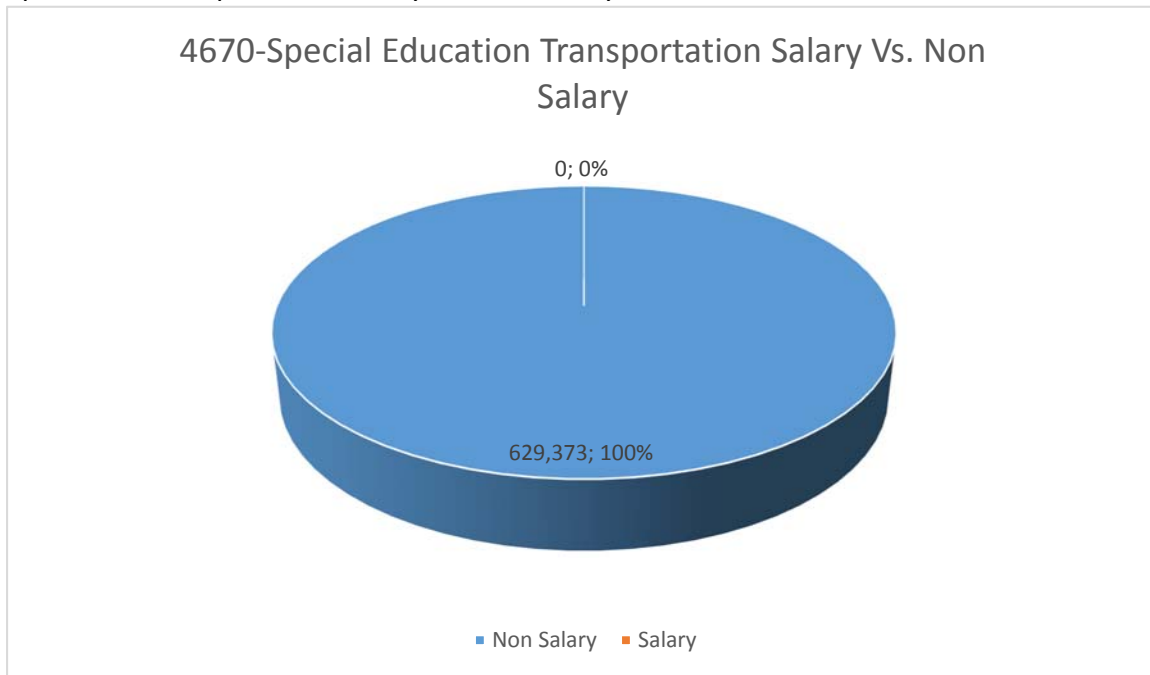
3000: Attendance and Parent Liaison Services, Health Services, Transportation, Athletics, Other Student Activities

Special Ed Transportation by DESE 100 Function Chart

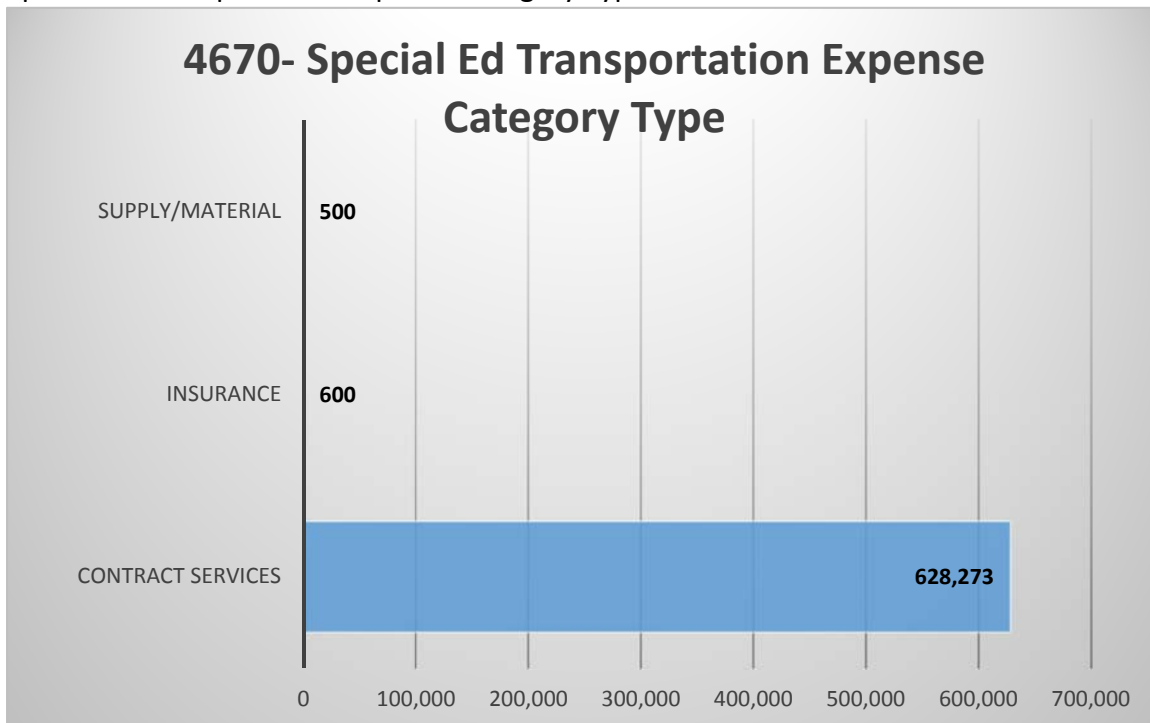
FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
3300	PUPIL TRANSPORTATION	491,636	484,858.44	481,585.12	566,343	629,373	63,030	-	11.13%
	SPECIAL ED TRANSPORTATION TOTAL:	491,636	484,858.44	481,585.12	566,343	629,373	63,030	-	11.13%

Program Area 4670: Special Education Transportation

Special Ed Transportation Salary Vs. Non Salary



Special Ed Transportation Expense Category Type



Program Area 4680: Utilities Heating

Utilities Heating Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
NS206	201.4120.260.370.9.4680.26851.1	CCHS Heating	61,032	85,953.16	85,953.16	67,135	94,549	27,414	-	40.83%
NS207	201.4120.260.910.9.4680.26852.1	Ripley Heating	12,293	7,293.00	3,013.70	13,522	14,875	1,353	-	10.01%
NS208	201.4120.260.370.9.4680.26853.1	Trans. Repair Heating	9,174	3,099.58	-	5,386	5,925	539	-	10.01%
NS210	201.4120.240.370.9.4680.26860.1	Contracted Serv. - Burners	-	-	-	-	-	-	-	0.00%
NS212	201.4120.240.370.9.4680.26862.1	Contr. Services - Controls	-	-	-	-	-	-	-	0.00%
		UTILITIES/HEATING TOTAL:	82,499	96,345.74	88,966.86	86,043	115,349	29,306	-	34.06%

Utilities Heating by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
4000	MAINTENANCE	82,499	96,345.74	88,966.86	86,043	115,349	29,306	-	34.06%
	UTILITIES/HEATING TOTAL:	82,499	96,345.74	88,966.86	86,043	115,349	29,306	-	34.06%

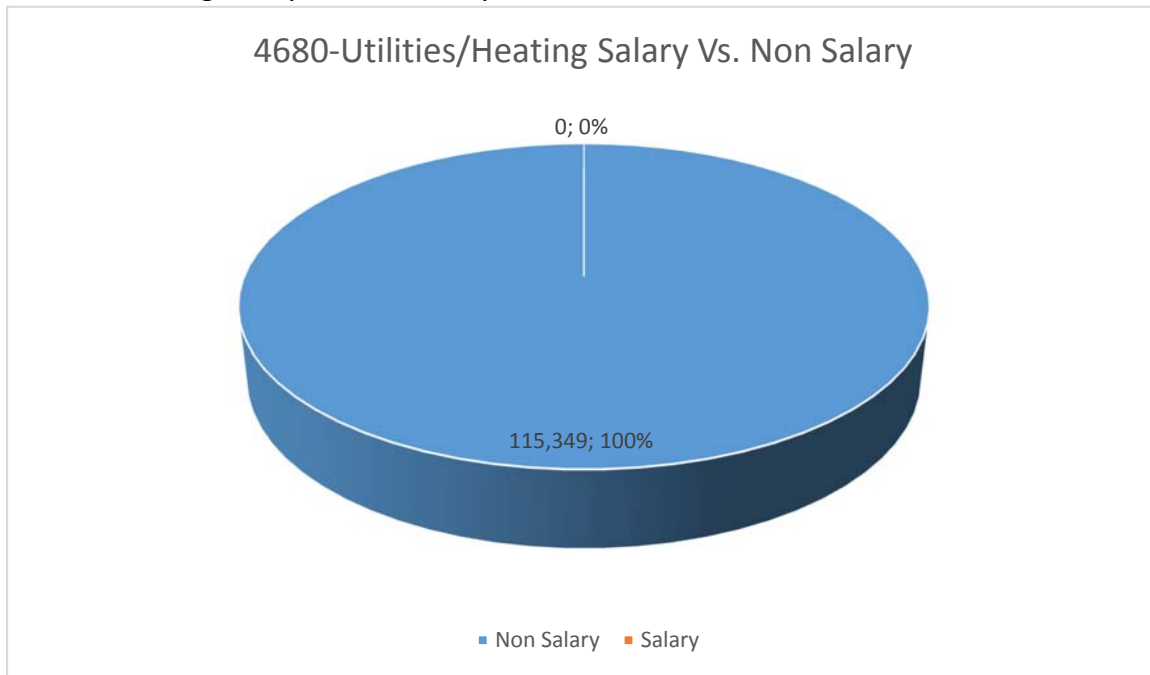
4000: Custodians, Heating, Utility Services, Maintenance of Grounds/Buildings/Equipment, Security, Networking and Telecommunications

Utilities Heating by DESE 100 Function Chart

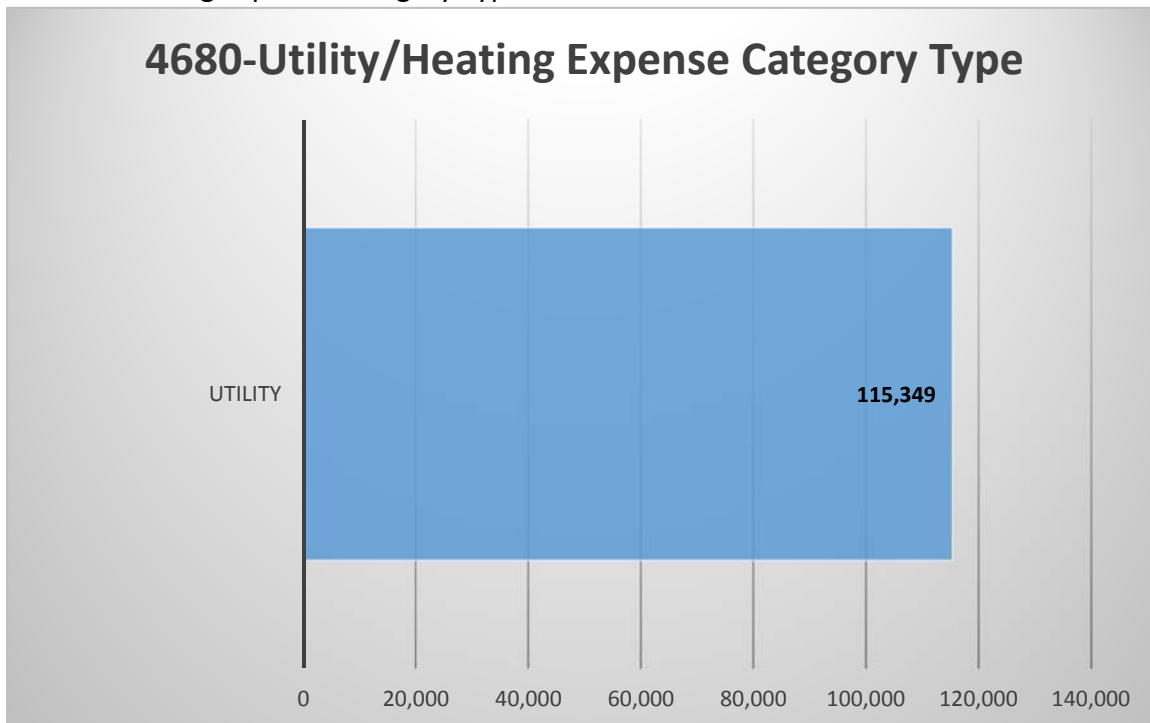
FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
4120	HEATING OF BUILDINGS	82,499	96,345.74	88,966.86	86,043	115,349	29,306	-	34.06%
	UTILITIES/HEATING TOTALS:	82,499	96,345.74	88,966.86	86,043	115,349	29,306	-	34.06%

Program Area 4680: Utilities Heating

Utilities Heating Salary Vs. Non Salary



Utilities Heating Expense Category Type



Program Area 4690: Utilities Other

Utilities Other Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
NS204B	201.3300.260.910.9.4690.26952.1	Transportation Electricity	-	5,630.40	5,630.40	4,155	6,000	1,845	-	44.40%
NS213	201.4130.260.370.9.4690.26951.1	CCHS Electricity	299,901	316,286.64	289,485.03	280,232	318,434	38,202	-	13.63%
NS214	201.4130.260.910.9.4690.26952.1	Ripley Electricity	28,767	24,395.85	22,537.02	27,007	29,708	2,701	-	10.00%
NS216	201.4130.260.370.9.4690.26960.1	CCHS Water/Sewer	30,600	30,604.50	26,346.57	25,431	29,982	4,551	-	17.90%
NS217	201.4130.260.910.9.4690.26961.1	Ripley Water/Sewer	1,377	1,600.00	1,317.32	2,657	2,923	266	-	10.01%
NS219	201.4130.260.370.9.4690.26970.1	Telephone	46,985	60,190.00	39,150.00	45,010	47,261	2,251	-	5.00%
NS220	201.4130.260.370.9.4690.26980.1	Trash Pickup & Recycling	22,931	21,829.94	21,829.94	-	-	-	-	0.00%
		UTILITIES OTHER TOTAL:	430,561	460,537.33	406,296.28	384,492	434,308	49,816	-	12.96%

Utilities Other by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
3000	OTHER SCHOOL SERVICES	-	5,630.40	5,630.40	4,155	6,000	1,845	-	44.40%
4000	MAINTENANCE	430,561	454,906.93	400,665.88	380,337	428,308	47,971	-	12.61%
	UTILITIES OTHER TOTAL:	430,561	460,537.33	406,296.28	384,492	434,308	49,816	-	12.96%

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

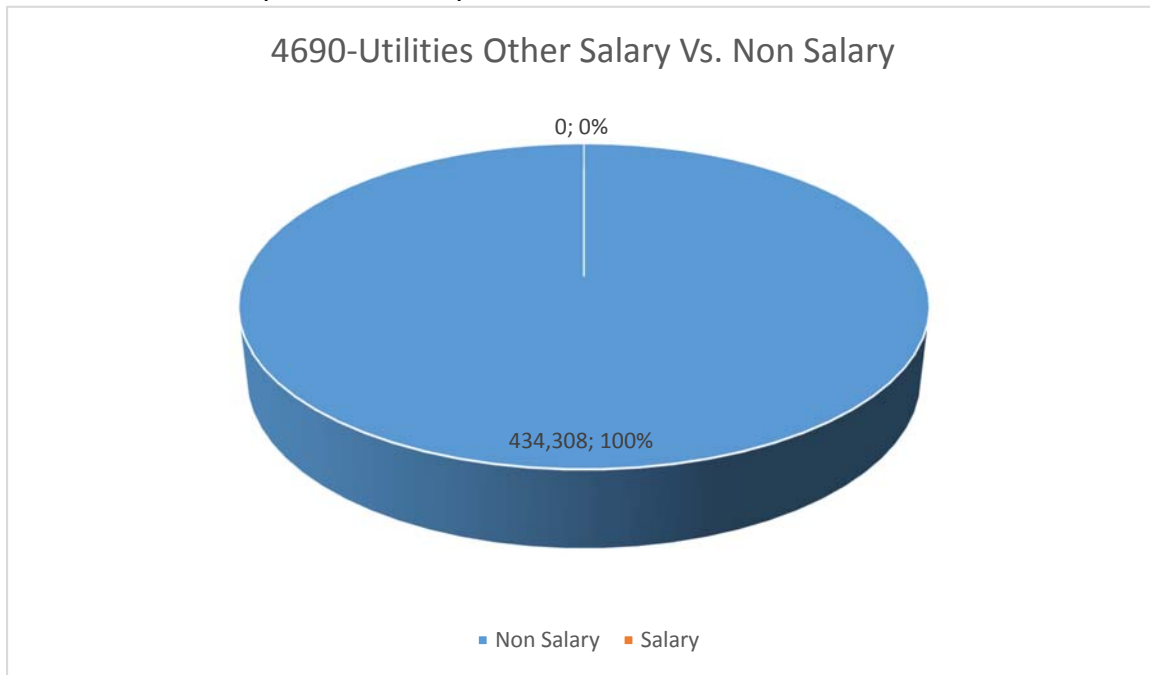
4000: Custodians, Heating, Utility Services, Maintenance of Grounds/Buildings/Equipment, Security, Networking and Telecommunications

Utilities Other by DESE 100 Function Chart

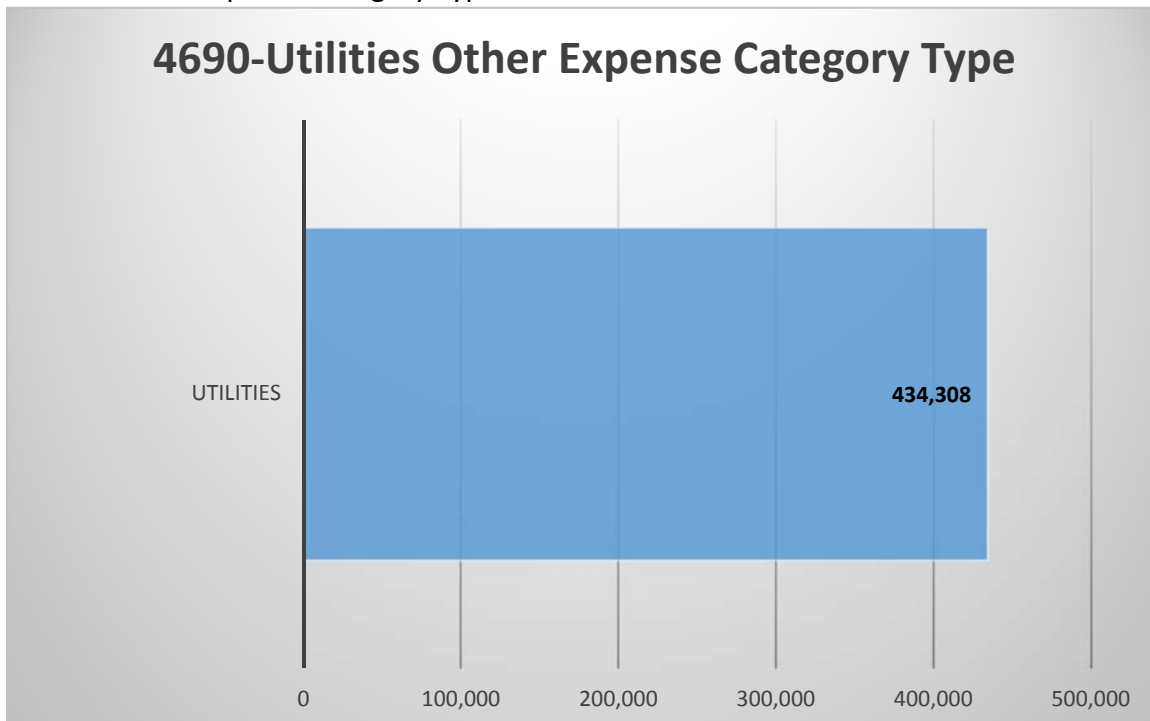
FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
3300	PUPIL TRANSPORTATION	-	5,630.40	5,630.40	4,155	6,000	1,845	-	44.40%
4130	UTILITIES/OTHER	430,561	454,906.93	400,665.88	380,337	428,308	47,971	-	12.61%
	UTILITIES OTHER TOTAL:	430,561	460,537.33	406,296.28	384,492	434,308	49,816	-	12.96%

Program Area 4690: Utilities Other

Utilities Other Salary Vs. Non Salary



Utilities Other Expense Category Type



Program Area 5800: Debt Service

Debt Service Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
NS221	201.8200.260.370.9.5800.28051.1	Debt Service Banking	3,600	3,600.00	3,050.00	-	-	-	-	0.00%
NS249	201.8100.260.370.9.5800.28060.1	H.S. 08 - Principal	-	-	-	-	-	-	-	0.00%
NS250	201.8200.260.370.9.5800.28061.1	H.S. 08 - Interest	-	-	-	-	-	-	-	0.00%
NS257	201.8200.260.370.9.5800.28068.1	H.S. '13 Building - Principal	1,300,000	1,300,000.00	1,300,000.00	1,300,000	1,300,000	-	-	0.00%
NS258	201.8200.260.370.9.5800.28069.1	H.S. '13 Building - Interest	823,049	823,049.00	823,048.65	764,091	705,133	(58,958)	-	-7.72%
NS261	201.8200.260.370.9.5800.28072.1	H.S. '15 Building - Principal	1,350,000	1,350,000.00	1,350,000.00	1,350,000	1,350,000	-	-	0.00%
NS262	201.8200.260.370.9.5800.28073.1	H.S. '15 Building - Interest	845,157	845,157.00	845,156.85	787,189	729,220	(57,969)	-	-7.36%
NS263	201.8200.260.370.9.5800.28075.1	H.S. '16 Bus BAN - Interest	2,672	2,672.00	2,464.22	-	-	-	-	0.00%
NS264	201.8100.260.370.9.5800.28074.1	H.S. '16 Bus BAN - Optional Principal	133,572	133,572.00	133,572.00	-	-	-	-	0.00%
NS265	201.8100.260.370.9.5800.28076.1	H.S. '19 Multipurpose BAN - Principal	-	4,082.00	4,082.00	25,000	50,000	25,000	-	100.00%
NS266	201.8100.260.370.9.5800.28078.1	H.S. '16 Building - Principal	115,000	115,000.00	115,000.00	115,000	115,000	-	-	0.00%
NS267	201.8200.260.370.9.5800.28077.1	H.S. '18 Landfill - Interest	18,000	18,000.00	16,200.00	52,240	50,000	(2,240)	-	-4.29%
NS268	201.8200.260.370.9.5800.28079.1	H.S. '16 Building - Interest	59,250	59,250.00	59,250.00	55,800	52,350	(3,450)	-	-6.18%
NS269	201.8200.260.370.9.5800.28080.1	H.S. '16 Building BAN - Interest	1,000	1,079.42	1,079.42	-	-	-	-	0.00%
		DEBT SERVICE TOTAL:	4,651,300	4,655,461.42	4,652,903.14	4,449,320	4,351,703	(97,617)	-	-2.19%

Debt Service by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
8000	DEBT SERVICE	4,651,300	4,655,461.42	4,652,903.14	4,449,320	4,351,703	(97,617)	-	-2.19%
	DEBT SERVICE TOTAL:	4,651,300	4,655,461.42	4,652,903.14	4,449,320	4,351,703	(97,617)	-	-2.19%

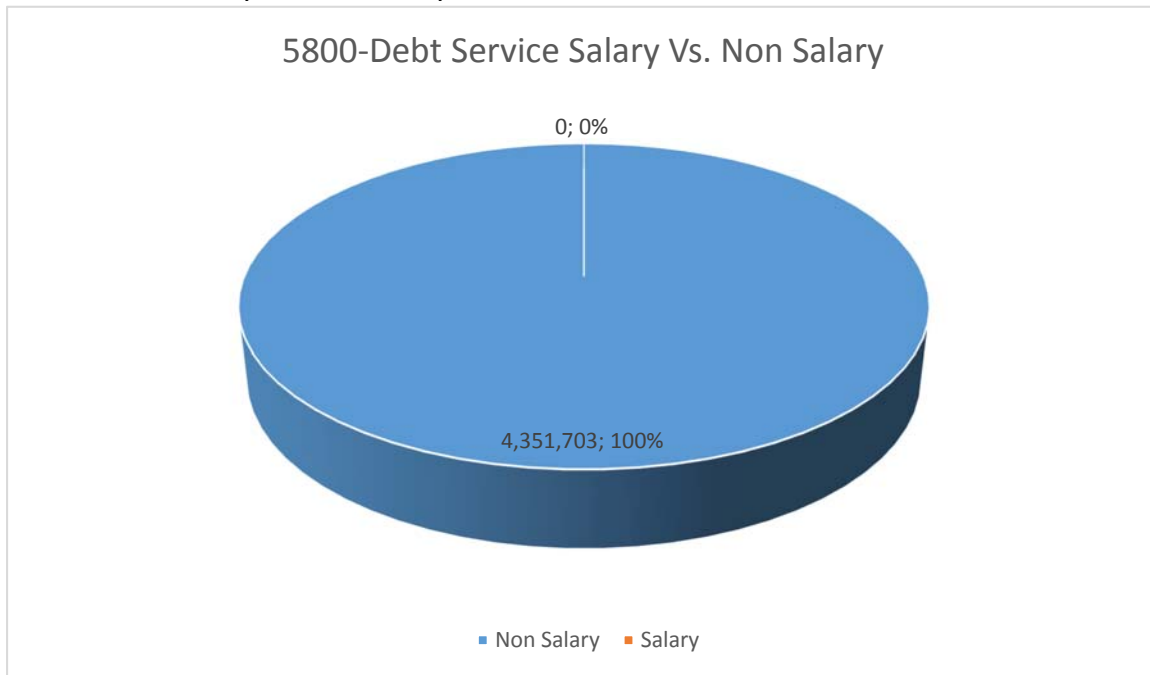
8000: Debt Service

Debt Service by DESE 100 Function Chart

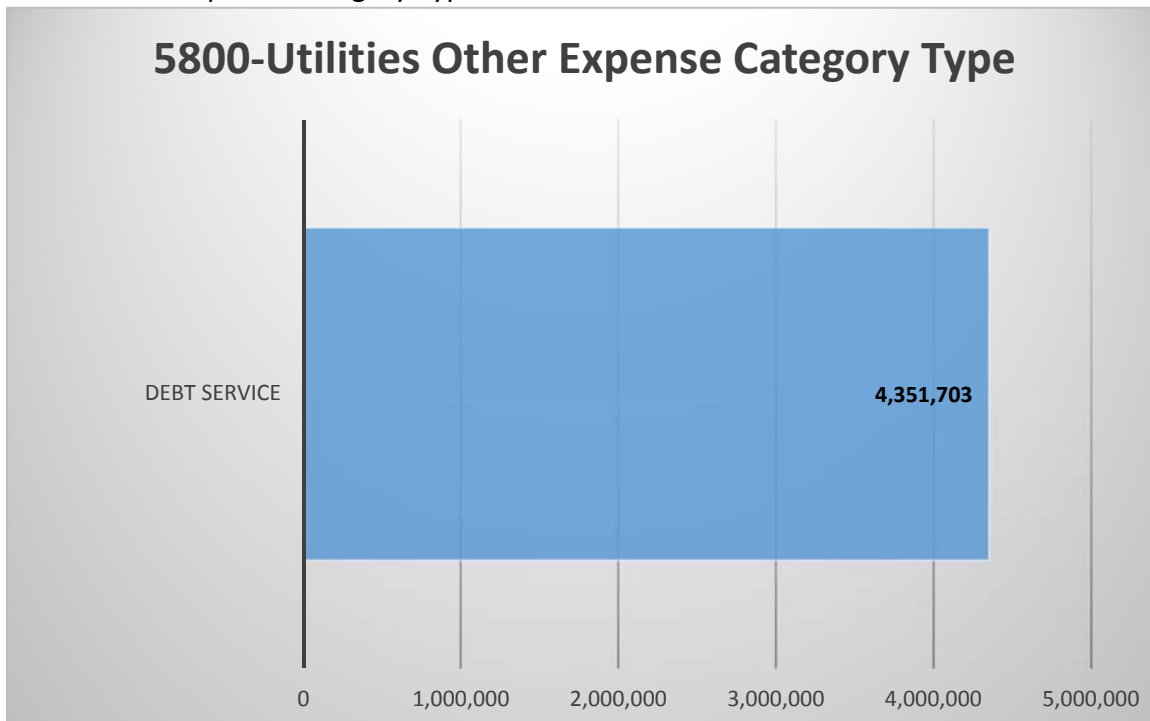
FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
8100	VEHICLE REPLACEMENT	248,572	252,654.00	252,654.00	140,000	165,000	25,000	-	17.86%
8200	DEBT SERVICE/SCHOOL CONSTRUCTION	4,402,728	4,402,807.42	4,400,249.14	4,309,320	4,186,703	(122,617)	-	-2.85%
	DEBT SERVICE TOTAL:	4,651,300	4,655,461.42	4,652,903.14	4,449,320	4,351,703	(97,617)	-	-2.19%

Program Area 5800: Debt Service

Debt Service Salary Vs. Non Salary



Debt Service Expense Category Type



Program Area 5810: Insurance

Insurance Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
NS222	201.5200.260.370.9.5810.28151.1	Workers' Compensation	125,292	119,619.00	119,619.00	129,091	125,000	(4,091)	-	-3.17%
NS224	201.5200.260.370.9.5810.28153.1	FICA Medical Insurance	277,750	278,107.67	278,107.67	275,281	294,794	19,513	-	7.09%
NS225	201.5200.260.370.9.5810.28154.1	Unemployment Compensation	15,000	22,209.58	22,209.58	22,000	22,000	-	-	0.00%
NS226	201.5200.260.370.9.5810.28155.1	Hospital/Life Insurance	1,267,605	1,408,877.13	1,107,604.87	1,394,366	1,483,803	89,437	-	6.41%
NS227	201.5200.260.370.9.5810.28156.1	Social Security Tax	55,539	55,539.00	43,779.46	45,773	46,406	633	-	1.38%
NS228	201.5260.260.370.9.5810.28157.1	Public Liability Insurance	34,418	34,875.63	34,875.63	38,363	41,821	3,458	-	9.01%
NS229	201.5260.260.370.9.5810.28158.1	Sch. Comm. Prof. Liability	4,062	5,967.90	5,967.90	6,565	8,689	2,124	-	32.35%
NS230	201.5260.260.370.9.5810.28159.1	Nurses Liability Insurance	500	500.00	218.00	240	240	-	-	0.00%
NS231	201.5200.260.370.9.5810.28163.1	Retiree Medical Insurance	291,182	38,641.92	277,496.18	349,418	376,831	27,413	-	7.85%
NS232	201.5200.260.370.9.5810.28164.1	OPEB Liability - Active EE Retiree Medical Ins.	600,000	600,000.00	600,000.00	563,444	550,000	(13,444)	-	-2.39%
NS233	201.5200.260.370.9.5810.28165.1	Ch. 32(b) Sec 9(a)1/2 Assessments	5,000	-	-	-	-	-	-	0.00%
		INSURANCE TOTAL:	2,676,348	2,564,337.83	2,489,878.29	2,824,541	2,949,584	125,043	-	4.43%

Debt Service by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
5000	FIXED CHARGES	2,676,348	2,564,337.83	2,489,878.29	2,824,541	2,949,584	125,043	-	4.43%
	INSURANCE TOTAL:	2,676,348	2,564,337.83	2,489,878.29	2,824,541	2,949,584	125,043	-	4.43%

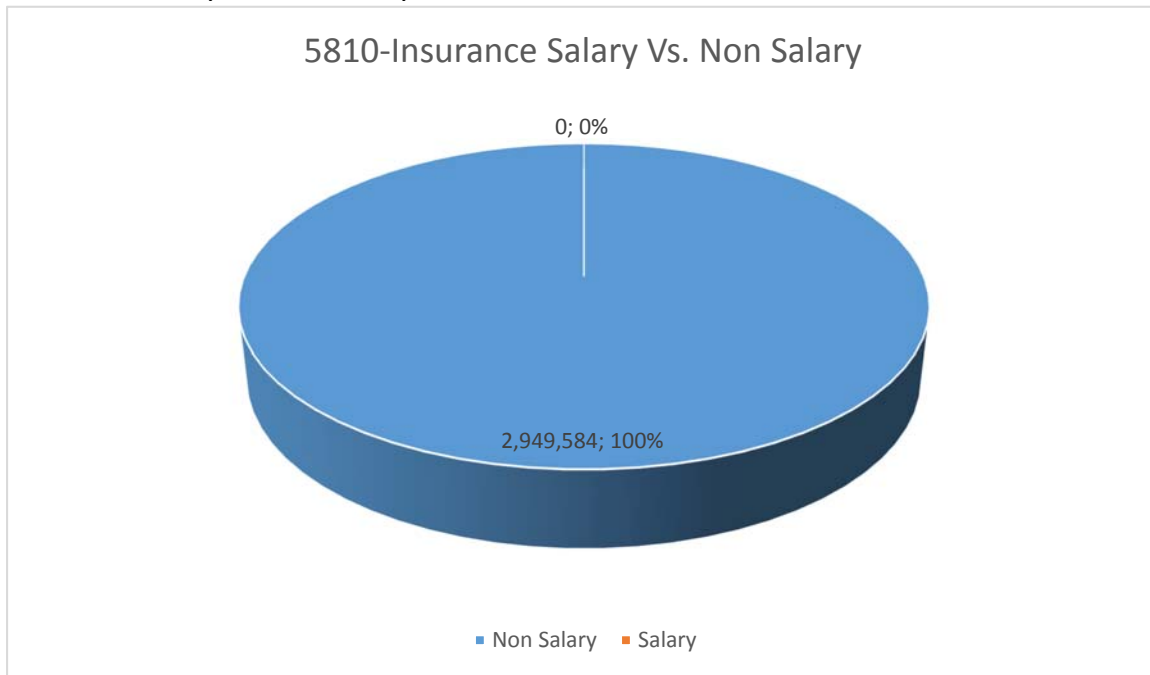
5000: Retirement, Insurance, Rental Lease of Equipment, Rans, Bans, Crossing Guards

Debt Service by DESE 100 Function Chart

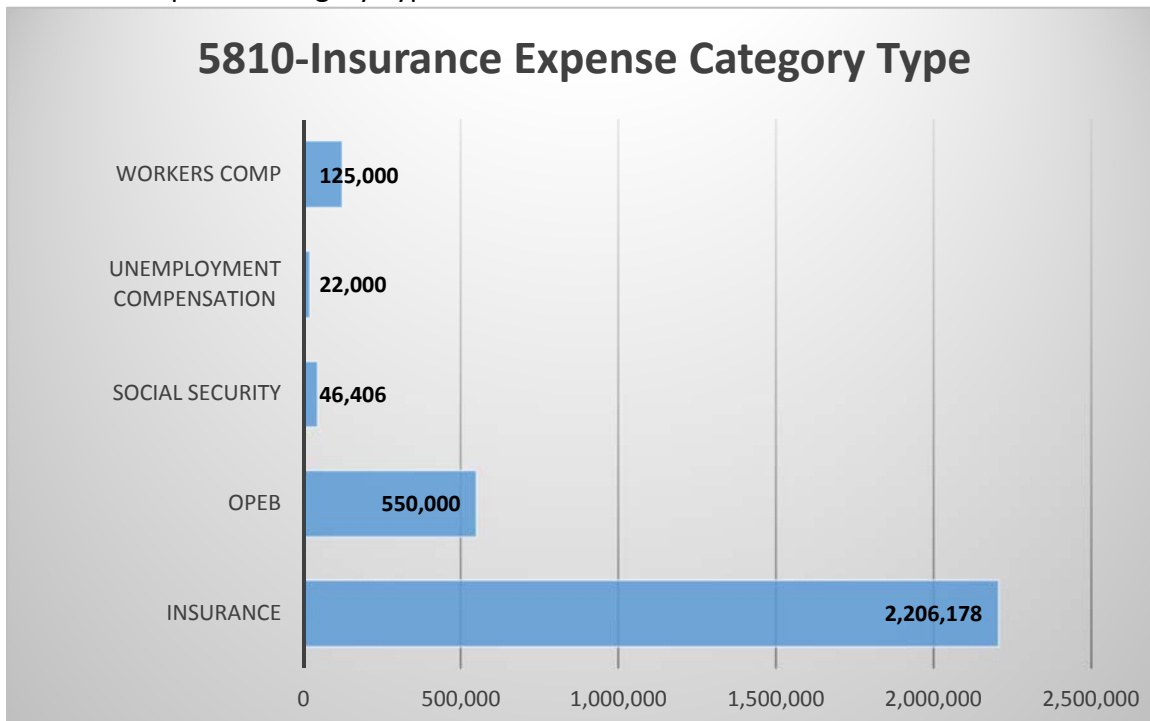
FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
5200	INSURANCE FOR ACTIVE EMPLOYEES	2,637,368	2,522,994.30	2,448,816.76	2,779,373	2,898,834	119,461	-	4.30%
5260	NON-EMPLOYEE INSURANCE	38,980	41,343.53	41,061.53	45,168	50,750	5,582	-	12.36%
	INSURANCE TOTAL:	2,676,348	2,564,337.83	2,489,878.29	2,824,541	2,949,584	125,043	-	4.43%

Program Area 5810: Insurance

Insurance Salary Vs. Non Salary



Insurance Expense Category Type



Program Area 5820: Retirement

Retirement Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
NS234	201.5100.260.370.9.5820.28251.1	Retirement	744,328	741,362.00	741,362.00	774,118	705,905	(68,213)	-	-8.81%
		RETIREMENT TOTAL:	744,328	741,362.00	741,362.00	774,118	705,905	(68,213)	-	-8.81%

Retirement by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
5000	FIXED CHARGES	744,328	741,362.00	741,362.00	774,118	705,905	(68,213)	-	-8.81%
	RETIREMENT TOTAL:	744,328	741,362.00	741,362.00	774,118	705,905	(68,213)	-	-8.81%

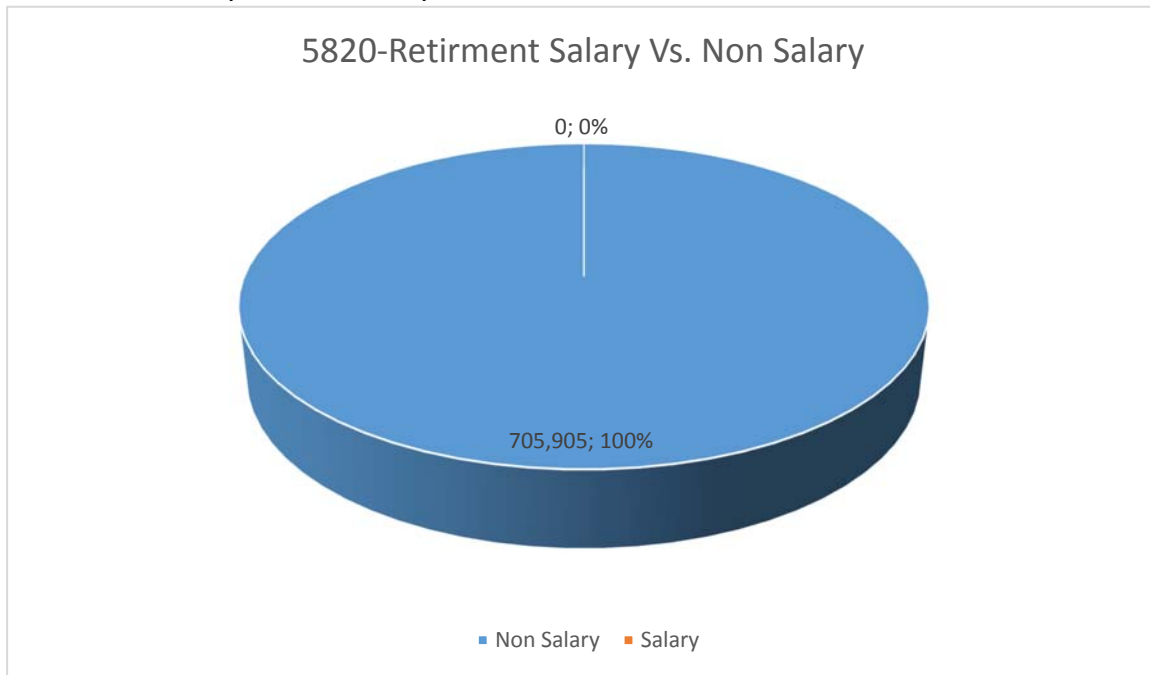
5000: Retirement, Insurance, Rental Lease of Equipment, Rans, Bans, Crossing Guards

Retirement by DESE 100 Function Chart

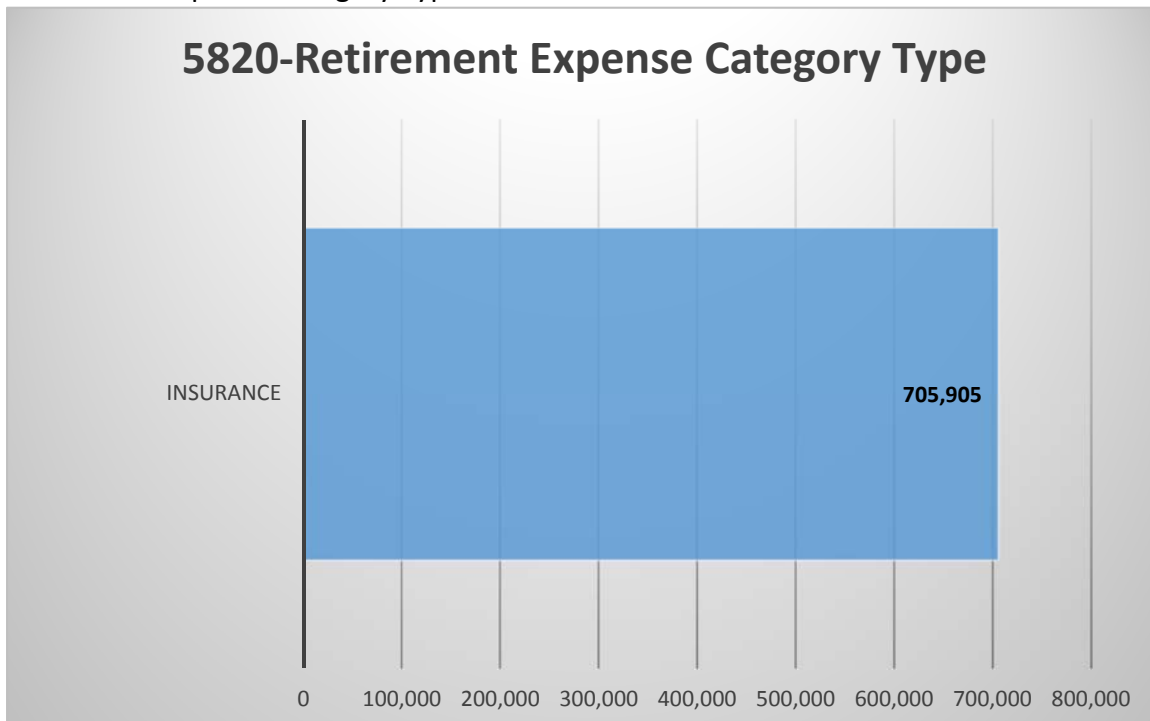
FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
5100	RETIREMENT BENEFITS	744,328	741,362.00	741,362.00	774,118	705,905	(68,213)	-	-8.81%
	RETIREMENT TOTAL:	744,328	741,362.00	741,362.00	774,118	705,905	(68,213)	-	-8.81%

Program Area 5820: Retirement

Retirement Salary Vs. Non Salary



Retirement Expense Category Type



Program Area 5830: Assessments

Assessments Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
NS235	201.9110.260.370.9.5830.28351.1	School Choice Assessment	102,014	102,014.00	72,977.00	98,899	73,019	(25,880)	-	-26.17%
NS236	201.9120.260.370.9.5830.28352.1	Charter School Assessment	107,023	107,023.00	106,940.00	80,040	42,000	(38,040)	-	-47.53%
		ASSESSMENTS TOTAL:	209,037	209,037.00	179,917.00	178,939	115,019	(63,920)	-	-35.72%

Assessments by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
9000	PROGRAMS WITH OTHER DISTRICTS	209,037	209,037.00	179,917.00	178,939	115,019	(63,920)	-	-35.72%
	ASSESSMENTS TOTAL:	209,037	209,037.00	179,917.00	178,939	115,019	(63,920)	-	-35.72%

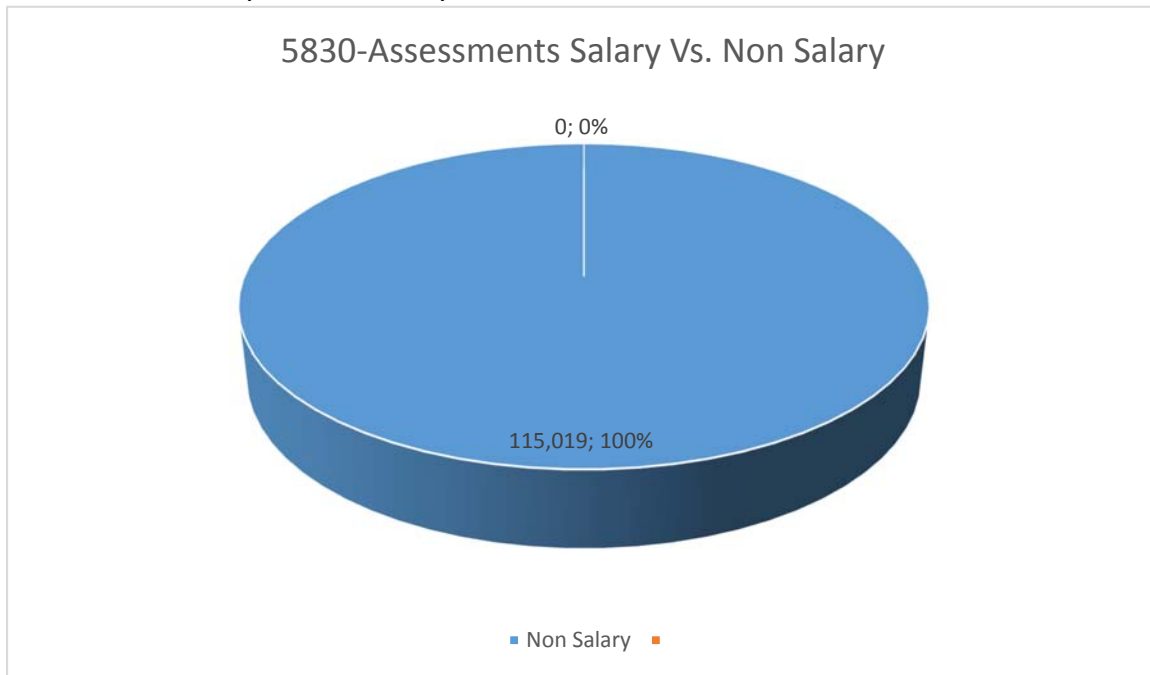
9000: School Choice Tuition, Charter Schools, Special Ed Tuitions

Assessments by DESE 100 Function Chart

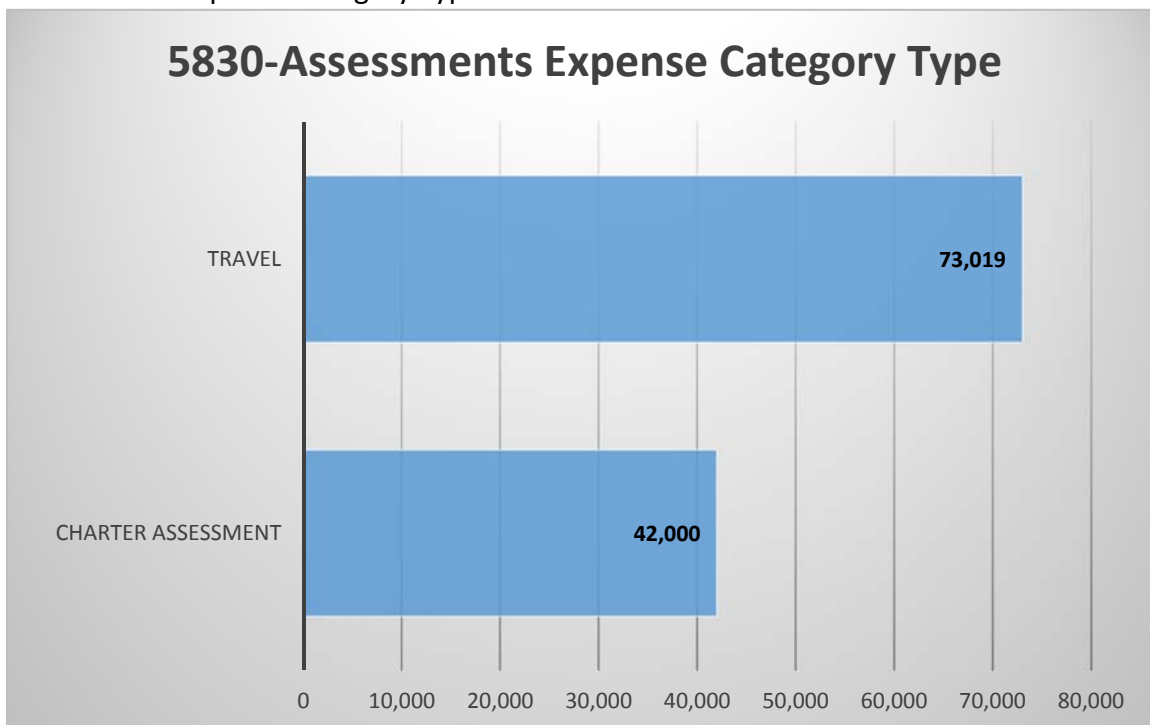
FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
9110	TUITION FOR SCHOOL CHOICE	102,014	102,014.00	72,977.00	98,899	73,019	(25,880)	-	-26.17%
9120	TUITION TO COMMONWEALTH CHARTER SCHOOLS	107,023	107,023.00	106,940.00	80,040	42,000	(38,040)	-	-47.53%
	ASSESSMENTS TOTAL:	209,037	209,037.00	179,917.00	178,939	115,019	(63,920)	-	-35.72%

Program Area 5830: Assessments

Assessments Salary Vs. Non Salary



Assessments Expense Category Type



Program Area 5840: Other Fixed Costs

Other Fixed Costs Budget Accounts

Alias	Account Number	Account Description	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
NS237	201.5500.260.900.9.5840.28451.1	Postage	23,601	18,684.75	6,267.00	15,000	10,000	(5,000)	-	-33.33%
NS238	201.5500.240.370.9.5840.28452.1	Audit Contract	39,253	44,169.25	44,169.25	38,850	48,585	9,735	-	25.06%
NS239	201.5500.260.370.9.5840.28453.1	Banking Services	9,729	9,729.00	109.50	9,304	3,000	(6,304)	-	-67.76%
NS240	201.5500.260.370.9.5840.28454.1	Treasurer Bonds	650	650.00	418.00	460	500	40	-	8.70%
		OTHER FIXED COSTS TOTAL:	73,233	73,233.00	50,963.75	63,614	62,085	(1,529)	-	-2.40%

Other Fixed Costs by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
5000	FIXED CHARGES	73,233	73,233.00	50,963.75	63,614	62,085	(1,529)	-	-2.40%
	OTHER FIXED COSTS TOTAL:	73,233	73,233.00	50,963.75	63,614	62,085	(1,529)	-	-2.40%

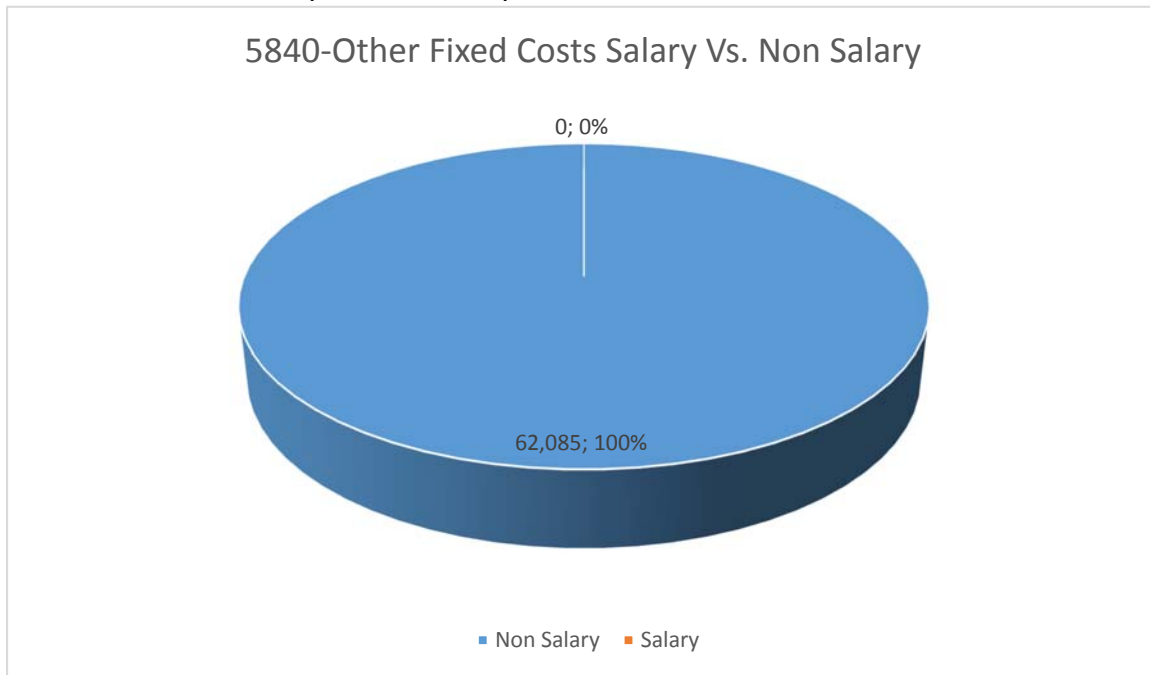
5000: Retirement, Insurance, Rental Lease of Equipment, Rans, Bans, Crossing Guards

Other Fixed Costs by DESE 100 Function Chart

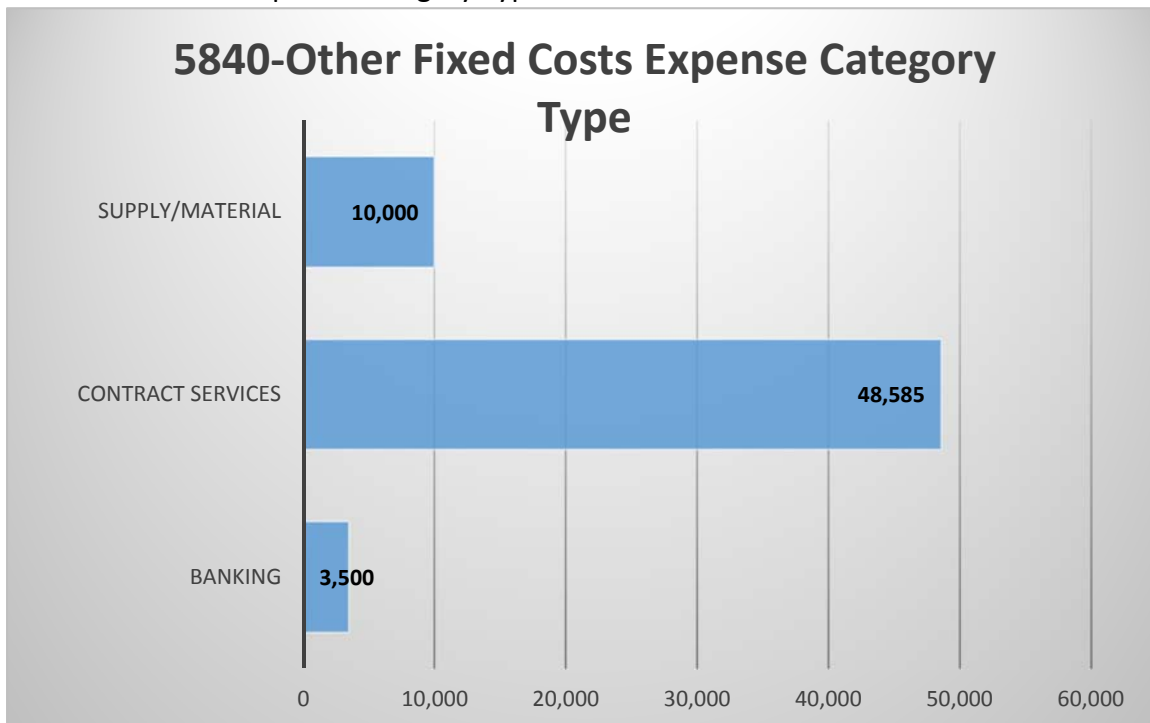
FUNCTION	FUNCTION DESCRIPTION	FY19 Approved Budget	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Budget	FY21 Budget vs FY20 Budget Difference	FY21 FTE's	FY20/FY21 % Difference
5500	OTHER FIXED COSTS	73,233	73,233.00	50,963.75	63,614	62,085	(1,529)	-	-2.40%
	OTHER FIXED COSTS TOTAL:	73,233	73,233.00	50,963.75	63,614	62,085	(1,529)	-	-2.40%

Program Area 5840: Other Fixed Costs

Other Fixed Costs Salary Vs. Non Salary



Other Fixed Costs Expense Category Type



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



Artwork by CCRSD Student Noah Pavlov

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 June 2018

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:
 - State grants or contracts received from the Department or any other state agency.
 - 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 schoolbooks 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.

Appendix A: DESE Chart of Accounts (Continued)

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".

NEW	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)

NEW	Code	Function Name	Description	Object Codes
	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)
FY19	1450	Administrative Technology—Districtwide	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)

Appendix A: DESE Chart of Accounts (Continued)

NEW	Code	Function Name	Description	Object Codes
Instruction				
Instructional activities involving the teaching of students, supervising of staff, developing and utilizing curriculum materials and related services. 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.				
Instructional Leadership				
Managers responsible for delivery of student instructional programs at the school and district level.				
FY18	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 codes 1211 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)
FY18	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 1211 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)
FY19	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 codes 1201, 1224, and 2330.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
	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)
FY19	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.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
Teachers				
FY18	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 non-teaching functions (e.g. athletics coaches, club advisors should not be included here. This should correspond with EPIMS job codes 2305-2310.</i>	Professional Salaries (01)
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)
FY18	2324	Substitutes, Long-Term	Record expenditures for long-term substitutes who cover extended absences or vacant positions. 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)

Appendix A: DESE Chart of Accounts (Continued)

NEW	Code	Function Name	Description	Object Codes
FY18	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 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)
FY19	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) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY18	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)
NEW	Code	Function Name	Description	Object Codes
FY18	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)
FY18	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)
FY18	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				
FY19	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)

Appendix A: DESE Chart of Accounts (Continued)

NEW	Code	Function Name	Description	Object Codes
	2420	Instructional Equipment	Record expenditures for Instructional Equipment (2420) including vocational equipment and science lab equipment irrespective of unit cost.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) 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)
FY19	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)
FY19	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)
FY19	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)

NEW	Code	Function Name	Description	Object Codes
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 3328, 3329, 3350, and 3353.</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)
	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 psychologist, 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)
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)

Appendix A: DESE Chart of Accounts (Continued)

NEW	Code	Function Name	Description	Object Codes
	3200	Medical/Health Services	<p>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></p> <p>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.</p>	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 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 as 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>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
	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)

Appendix A: DESE Chart of Accounts (Continued)

NEW	Code	Function Name	Description	Object Codes
	3520	Other Student Activities	Record only the expenditures from appropriated funds used to support Other Student Activities (3520), including: <ul style="list-style-type: none"> Salaries, musical directors, drama coaches, and other extra-curricular 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 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.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	3600	School Security	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> 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.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
Operations and Maintenance 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.				
	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)

NEW	Code	Function Name	Description	Object Codes
	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-instructional 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)

Appendix A: DESE Chart of Accounts (Continued)

NEW	Code	Function Name	Description	Object Codes
	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)
FY19	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)
FY19	4450	Technology Infrastructure, Maintenance, and Support—All Other	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. 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.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
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.	No objects
	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)

NEW	Code	Function Name	Description	Object Codes
	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.	No objects
	5250	Insurance for Retired School Employees	Record expenditures for Insurance for Retired School Employees, including health insurance premiums for retired school employees.	No objects
	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.	No objects
	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].	No objects
	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].	No objects
	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].	No objects
	5450	Short Term Interest BANS	Expenditures by the school committee (regional school districts only): 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.	No objects

Appendix A: DESE Chart of Accounts (Continued)

NEW	Code	Function Name	Description	Object Codes
	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.	

Community Services

Services provided by the school district for the community as a whole, or some segment of the community.

	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)

NEW	Code	Function Name	Description	Object Codes
	6900	Transportation to Non-Public Schools	Record by major program area and object, expenditures for Transporting Non-public pupils to and from school regardless of distance (6900). Costs can include: <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 Transportation costs must reconcile with costs and students reported on Schedule 7, lines 4220 and 4230.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

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>
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Appendix A: DESE Chart of Accounts (Continued)

NEW	Code	Function Name	Description	Object Codes
	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.	No objects
	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 No objects principal portion of a loan not reported in 8100.	No objects
	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.	No objects
	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.	No objects
	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.	No objects
	7600	Motor Vehicles (7500, 7600)	Record capital expenditures for Replacement of Motor Vehicles (7600), including	No objects

NEW	Code	Function Name	Description	Object Codes
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	<p>Only report in the school committee appropriation if you are reporting for a regional school district. Municipal districts report in city/town expenditures.</p> <p>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.</p>	No objects
	8200	Debt Service/School Construction	<p>Only report in the school committee appropriation if you are reporting for a regional school district. Municipal districts report in 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.</p>	No objects
	8400	Debt Service/Educ and Other (8400, 8600)	<p>Only report in the school committee appropriation if you are reporting for a regional school district. Municipal districts report in 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.</p> <p><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></p>	No objects

Appendix A: DESE Chart of Accounts (Continued)

NEW	Code	Function Name	Description	Object Codes
	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 in 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>	No objects
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.	No objects
	9110	Tuition for School Choice	School Choice Tuition (9110) is treated as an expenditure. School Committee - Regional School Districts Only 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. 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. City/Town Tuition payments to choice or charter schools by a sending school district are deducted from its Chapter 70 payment.	No objects

NEW	Code	Function Name	Description	Object Codes
	9120	Tuition to Commonwealth Charter Schools	Tuition to Commonwealth (9120) and Horace Mann Charter Schools (9125) are treated as expenditures. School Committee - Regional School Districts Only 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. 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. City/Town Tuition payments to choice or charter schools by a sending school district are deducted from its Chapter 70 payment.	No objects
	9125	Tuition to Horace Mann Charter Schools	Tuition to Commonwealth (9120) and Horace Mann Charter Schools (9125) are treated as expenditures. School Committee - Regional School Districts Only 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. 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. City/Town Tuition payments to choice or charter schools by a sending school district are deducted from its Chapter 70 payment.	No objects

Appendix A: DESE Chart of Accounts (Continued)

NEW	Code	Function Name	Description	Object Codes
	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.	No objects
	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.	No objects
	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.	No objects
	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.	No objects

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 professional 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, Cross Walk 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 is consumed, worn out or deteriorated in use, loses its 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, file servers)

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

■ Concord-Carlisle Regional School District
GASB Statements No. 74 and No. 75

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Appendix B: OPEB Report (Continued)

■ Concord-Carlisle Regional School District
GASB Statements No. 74 and No. 75

February 4, 2020

Ms. Kerry Lafleur
Finance Director / Treasurer-Collector
Town of Concord
22 Monument Square
Concord, MA 01742

Dear Ms. Lafleur:

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, 2019 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, 2019, and an OPEB plan fiscal year-end of June 30, 2019. For GASB 75, the results are as of a valuation date of June 30, 2019, a measurement date of June 30, 2019, and a reporting date of June 30, 2019. To the best of our knowledge, this report is complete and accurate, and the assumptions used represent our best 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 and 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.

Lawrence B. Stone
Member, American Academy of Actuaries

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



Appendix B: OPEB Report (Continued)

■ Concord-Carlisle Regional School District
GASB Statements No. 74 and No. 75

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, 2019. Participant census data as of June 30, 2019 was supplied by the Concord-Carlisle Regional School District and liabilities were first determined as of that date.

The key results as of June 30, 2019 were:

Total OPEB Liability	\$ 16,583,142
Plan Fiduciary Net Position	<u>4,550,238</u>
Net OPEB Liability	\$ 12,032,904

- "Total OPEB Liability" is the total liability for all benefits as of the reporting date and is based on a projection of future liabilities based on the Concord-Carlisle Regional School District's actuarial assumptions.
- "Plan Fiduciary Net Position" is the amount of assets available and in the OPEB trust as of the end of the 2019 Fiscal Year, 06/30/2019.
- "Net OPEB Liability" is the difference between the above two figures and is the amount of the future liability not funded as of the reporting 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.

Normal Cost

Normal Cost for Plan Year 2019	\$ 526,347
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"Normal" (or "Service") Cost is the cost of benefits accruing in each year. This figure is based on an interest rate of 6.75% and the Entry Age Normal Cost Method. Because the Normal Cost used for Plan Year 2019 (GASB 75 FY 2019) is a beginning-of-year number, it is calculated using interest rate, valuation assumptions, and participant data from the prior valuation (06/30/2018).

These results used a discount rate of 6.75%. The 6.75% was based on an assessment of the Concord-Carlisle Regional School District's investment strategy and should be thought of as the expected net long-term rate of return on the Concord-Carlisle Regional School District's invested assets. 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 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.

Appendix B: OPEB Report (Continued)

■ Concord-Carlisle Regional School District GASB Statements No. 74 and No. 75

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 by Enterprise Fund and 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. This is a change from the prior funding policy to fund over 30 years commencing in Fiscal Year 2009.
- 6.75% discount rate (this rate does not need to tie into the GASB 74/75 cash flow analysis)
- Normal Cost increases of 4.00%

In general, the funding amount is an amount to cover the Normal Cost for the year plus an amount to amortize the unfunded liability over a period of time. Using the EAN Method and a 6.75% discount rate, the Normal Cost for Fiscal Year 2020, including interest to the assumed payment date of 12/31/2019, is \$494,527.

The amortization amount, using the same actuarial cost method and discount rate (6.75%), would be the amount required to pay off the unfunded liability of \$12,032,904 over a given period of time and using a particular pattern (level, increasing, etc.). The Concord-Carlisle Regional School District has chosen a 20-year funding schedule with 3% amortization increases annually, with the goal of full funding by the end of Fiscal 2039. The amortization amount for Fiscal Year 2020, adjusted for timing, is \$854,814.

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 included on page 10 of this report.

Appendix B: OPEB Report (Continued)

- Concord-Carlisle Regional School District
GASB Statements No. 74 and No. 75

GASB Statement No. 74 – Net OPEB Liability

The components of the Net OPEB Liability for the Concord-Carlisle Regional School District as of an OPEB plan fiscal year-end of June 30, 2019 were as follows:

	FY 2019	FY 2018
Total OPEB Liability		
Service Cost	\$ 526,347	\$ 516,326
Interest	1,232,627	1,103,738
Changes in Benefit Terms	0	0
Differences between expected and actual experience	(2,543,599)	244,113
Changes of assumptions/methodology	0	752,976
Benefit payments	(734,053)	(701,352)
Net change in Total OPEB liability	\$ (1,518,678)	\$ 1,915,801
Total OPEB Liability – beginning (6.75%)	18,101,820	16,186,019
Total OPEB Liability – ending (6.75%) (a)	\$ 16,583,142	\$ 18,101,820
Plan Fiduciary Net Position		
Contributions – employer*	\$ 1,334,053	\$ 1,436,851
Net Investment Income	215,847	241,891
Benefit payments	(734,053)	(701,352)
Administrative expenses	0	0
Net change in Plan Fiduciary Net Position	\$ 815,847	\$ 977,390
Plan Fiduciary Net Position – beginning	3,734,391	2,757,001
Plan Fiduciary Net Position – ending (b)	\$ 4,550,238	\$ 3,734,391
Net OPEB Liability – ending (a) – (b)	\$ 12,032,904	\$ 14,367,429
Plan Fiduciary Net Position as a percentage of Total OPEB Liability	27.4%	20.6%

*Employer contribution of \$734,053 of Pay-As-You-Go and a \$600,000 cash contribution for FY2019.

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

Appendix B: OPEB Report (Continued)

- Concord-Carlisle Regional School District
GASB Statements No. 74 and No. 75
-

Changes from Prior Report

The following is a discussion of the reasons for some of the changes from the prior report:

- Experience changes:
 - a. There was a 1% decrease in liabilities due to lower than expected claims and trends and a 3% decrease in Service Cost at 6/30/2019. The decrease in Service Cost will be reflected in the Service Cost used for Fiscal Year 2020.
 - b. Population changes decreased liabilities by 12%. This is primarily due to a small number of employees who were employed by CCRSD as of 6/30/2018 valuation but who were also former Concord employees. These employees are retired as of 6/30/2019 and their OPEB liabilities are covered by the Town of Concord.

Distribution of the Member Population

Concord-Carlisle Regional School District OPEB Trust – Membership as of June 30, 2019

	2019
Retired, Disabled, Survivors and Beneficiaries receiving benefits	76
Inactive plan members entitled to but not yet receiving benefit payments *	0
Active plan members	226
Total	302

* MTRS inactive data as of June 30, 2019 is unavailable, but we believe it is immaterial.

These numbers are based on the data supplied by the Town of Concord as of June 30, 2019. Note that these membership numbers count a retiree and a spouse as only one member, even if they have separate policies.

Appendix B: OPEB Report (Continued)

■ Concord-Carlisle Regional School District GASB Statements No. 74 and No. 75

Development of Exhibits

DISCOUNT RATE

Total OPEB Liability as of the plan's fiscal year-end (June 30, 2019) is calculated using a discount rate assumption of 6.75%. To calculate this rate, Stone Consulting has conducted a cash flow study of the Trust assets and liabilities. Using a rate consistent with the Concord-Carlisle Regional School District's investment strategy (6.75%), 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, there is no depletion point. The present value of OPEB benefits is then calculated using a rate consistent with the Concord-Carlisle Regional School District's investment strategy (6.75%) before the depletion point and a rate based on 20-year Municipal General Obligation bonds as shown in the Bond Buyer 20 Bond Index (3.50% as of June, 2019) after the depletion point. Finally, a single rate producing an equivalent present value of benefits is calculated. This is the 6.75% rate we have used for the Concord-Carlisle Regional School District. 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 actives and inactive employees.

As of June 30, 2019, 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 6.75% 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 2019 Fiscal year, and is shown below:

Fiscal Year	2019
Money-Weighted Rate of Return	5.04%

For detailed calculations of this amount, see the schedule on page 11.

Appendix B: OPEB Report (Continued)

■ Concord-Carlisle Regional School District GASB Statements No. 74 and No. 75

Discount Sensitivity

The following presents the Concord-Carlisle Regional School District's Net OPEB Liability calculated at the valuation discount rate of 6.75%, as well as at discount rates one percent higher (7.75%) and one percent lower (5.75%).

OPEB Plan Fiscal Year-End	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
06/30/2019	\$ 14,316,418	\$ 12,032,904	\$ 10,157,889

Sensitivity of Current Valuation to Funding Level

To give the Concord-Carlisle Regional School District 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 various funding scenarios. If the Concord-Carlisle Regional School District were to cease making contributions to the OPEB trust, the discount rate employed would be lowered by 230 basis points from 6.75% to 4.45%. Lower returns than 6.75% per annum will increase the number of years the Concord-Carlisle Regional School District needs to contribute in order to use the fully funded discount rate for GASB 74 and 75. We have not calculated liabilities at the 4.45% rate; however, as required by GASB 74 and shown above, a 5.75% discount rate increases the Net OPEB Liability from \$12,032,904 to \$14,316,418.

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. They 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
06/30/2019	\$ 9,916,787	\$ 12,032,904	\$ 14,671,526

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

Appendix B: OPEB Report (Continued)

- Concord-Carlisle Regional School District
GASB Statements No. 74 and No. 75

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, ICMA-RC. Real rates of return are based on nominal long-term return estimates from New England Pension Consultants (NEPC), asset consultants for the Pension Reserves Investment Trust, adjusted using PRIT's inflation rate of 2.25%.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return* (Geometric)
Equity	74%	5.38%
Fixed Income	19%	2.07%
Multi-Strategy	7%	4.41%

* Returns for the Equity category are based on a blend of NEPC's return rates for US equity, International equity, Emerging equity, and Hedged equity. For the Fixed Income category, NEPC's projected return for Core bonds was used. The return figure for Multi-strategy is based on NEPC's rate for Portfolio Completion (PCS).

Appendix B: OPEB Report (Continued)

- Concord-Carlisle Regional School District
GASB Statements No. 74 and No. 75

Schedule of Changes in the Concord-Carlisle Regional School District's Net OPEB Liability and Related Ratios – GASB 74

(Amounts in Thousands)

Plan Year	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
TOTAL OPEB LIABILITY										
Service cost	526	516	496							
Interest	1,233	1,104	1,043							
Change of benefit terms	0	0	-							
Differences between expected and actual experience	(2,544)	244	-							
Change of assumptions and methods	0	753	-							
Benefit payments	(734)	(701)	(616)							
Net change in Total OPEB Liability	(1,519)	1,916	924							
Total OPEB Liability - beginning	18,102	16,186	15,262							
Total OPEB Liability - ending	16,583	18,102	16,186							
PLAN FIDUCIARY NET POSITION										
Contributions - employer	1,334	1,437	1,321							
Contributions - employee	0	0	0							
Net Investment Income	216	242	293							
Benefit payments	(734)	(701)	(616)							
Administrative expense	0	0	0							
Other	0	0	0							
Net change in Plan Fiduciary Net Position	816	977	998							
Plan Fiduciary Net Position - beginning	3,734	2,757	1,759							
Plan Fiduciary Net Position - end	4,550	3,734	2,757							
Concord-Carlisle Regional School District Net OPEB Liability - ending	12,033	14,367	13,429							
Plan Fiduciary Net Position as a percentage of the Total OPEB Liability	27.4%	20.6%	17.0%							
Money-Weighted Rate of Return	5.04%	7.05%	12.36%							

Appendix B: OPEB Report (Continued)

■ Concord-Carlisle Regional School District
GASB Statements No. 74 and No. 75

Schedule of Plan Contributions - GASB 74

Plan Year-End of June 30,	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Actuarially Determined Contribution	\$1,446	\$1,410	\$1,436							
Contributions in relation to the Actuarially Determined Contribution	(1,334)	(1,437)	(1,321)							
Contribution deficiency / (excess)	\$112	(\$27)	\$115							

The Concord-Carlisle Regional School District's plan to fund OPEB is to contribute the Actuarially Required Contribution according to the schedule on the following page.

Appendix B: OPEB Report (Continued)

■ Concord-Carlisle Regional School District
GASB Statements No. 74 and No. 75

Funding Schedule

Concord-Carlisle Regional School District OPEB Trust
EAN Funding Schedule; 20 Years from 07/01/2019 (FY 2020) at 6.75%

Fiscal Year	Normal Cost + Expenses ¹	Amortization ²	Actuarially Determined Contribution (ADC)	Projected Annual Benefit Cost ³	Cash Contrib. (Adjusted for timing) ⁴	Year-End UAAL
2020	\$494,527	\$854,814	\$1,349,341	\$487,228	\$862,113	\$11,961,932
2021	\$514,308	\$880,458	\$1,394,766	\$592,634	\$802,133	\$11,859,674
2022	\$534,881	\$906,872	\$1,441,752	\$696,352	\$745,401	\$11,723,223
2023	\$556,276	\$934,078	\$1,490,354	\$869,434	\$620,920	\$11,549,452
2024	\$578,527	\$962,100	\$1,540,627	\$983,168	\$557,459	\$11,334,999
2025	\$601,668	\$990,963	\$1,592,631	\$1,036,287	\$556,345	\$11,076,250
2026	\$625,735	\$1,020,692	\$1,646,427	\$1,133,236	\$513,191	\$10,769,318
2027	\$650,764	\$1,051,313	\$1,702,077	\$1,216,857	\$485,221	\$10,410,032
2028	\$676,795	\$1,082,852	\$1,759,647	\$1,225,150	\$534,497	\$9,993,907
2029	\$703,866	\$1,115,338	\$1,819,204	\$1,294,465	\$524,739	\$9,516,129
2030	\$732,021	\$1,148,798	\$1,880,819	\$1,331,686	\$549,133	\$8,971,531
2031	\$761,302	\$1,183,262	\$1,944,564	\$1,428,671	\$515,893	\$8,354,564
2032	\$791,754	\$1,218,760	\$2,010,514	\$1,526,137	\$484,377	\$7,659,276
2033	\$823,424	\$1,255,323	\$2,078,747	\$1,601,941	\$476,806	\$6,879,279
2034	\$856,361	\$1,292,982	\$2,149,344	\$1,680,595	\$468,749	\$6,007,722
2035	\$890,616	\$1,331,772	\$2,222,387	\$1,754,061	\$468,327	\$5,037,258
2036	\$926,240	\$1,371,725	\$2,297,965	\$1,721,270	\$576,695	\$3,960,008
2037	\$963,290	\$1,412,877	\$2,376,167	\$1,803,737	\$572,430	\$2,767,526
2038	\$1,001,821	\$1,455,263	\$2,457,084	\$1,830,100	\$626,984	\$1,450,757
2039	\$1,041,894	\$1,498,921	\$2,540,815	\$1,950,939	\$589,876	\$0

¹ Assumes 4.00% 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.

⁴ Assumes timing of contribution at 12/31/2019.

Appendix B: OPEB Report (Continued)

■ Concord-Carlisle Regional School District
GASB Statements No. 74 and No. 75

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

	NET EXTERNAL CASH FLOW			Periods Invested**	Cash Flow with Return
	Beginning of month	Middle of Month	End of Month		
Starting Value* (7/1/2018)	\$3,734,390.94			12	\$ 3,922,579.24
Cash Flows:					
July				11	0.00
August	600,000.00			10	627,659.15
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				3	0.00
April				2	0.00
May				1	0.00
June				0	0.00
Ending Value* (6/30/2019)	\$4,550,238.39			Sum:	\$ 4,550,238.39

* Value shown does not include any payables or receivables, except those related to investments.

** 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:	5.04%
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Appendix B: OPEB Report (Continued)

■ Concord-Carlisle Regional School District
GASB Statements No. 74 and No. 75

Changes in the Net OPEB Liability [GASB 75, Paragraph 55]

	Total OPEB Liability at 6.75% (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at end of prior Measurement Period (06/30/2017)	\$ 16,186,019	\$ 2,757,001	\$ 13,429,018
One-time adjustment for change in measurement date ⁽¹⁾	\$ 1,915,801	\$ 977,390	\$ 938,411
Balances at beginning of Measurement Period (07/01/2018)	\$ 18,101,820	\$ 3,734,391	\$ 14,367,429
Changes for the Year:			
Service Cost	526,347		526,347
Interest	1,232,627		1,232,627
Change in benefit terms	0		0
Differences between expected and actual experience	(2,543,599)		(2,543,599)
Change in assumptions/methods	0		0
Contributions - employer		1,334,053	(1,334,053)
Contributions - employee		0	0
Net investment income		215,847	(215,847)
Benefit payments, including refunds of employee contributions	(734,053)	(734,053)	0
Administrative expense		0	0
Other changes		0	0
Net Changes	(1,518,678)	815,847	(2,334,525)
Balances at end of Measurement Period (06/30/2019)	\$ 16,583,142	\$ 4,550,238	\$ 12,032,904

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

⁽¹⁾ The Concord-Carlisle Regional School District has chosen to change the measurement date used for GASB 75. For Fiscal 2018, the measurement period ended at 06/30/2017. For Fiscal 2019, the measurement period begins at 07/01/2018 and ends at 06/30/2019. To adjust between the prior year-end date and the current beginning date, a one-time adjustment has been made to the Changes in NOL for GASB 75.

Plan Fiduciary Net Position as a percentage of Total OPEB Liability	27.4%
Covered Employee Payroll *	\$19,003,289
Net OPEB Liability as a percentage of payroll	63.3%

* Fiscal Year 2019 pensionable payroll.

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Appendix B: OPEB Report (Continued)

- Concord-Carlisle Regional School District
GASB Statements No. 74 and No. 75

Projection of the Net OPEB Liability

TOTAL OPEB LIABILITY (TOL)

The Total OPEB Liability at the beginning of the measurement period (07/01/2018) is equal to the Actuarial Accrued Liability (AAL) calculated at 06/30/2018. Any differences between the projected amount and the actual value that are not the result of changes in assumptions, methods, 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 06/30/2019 at a discount rate of 6.75%) are as follows:

Actives	\$ 8,917,884
Retirees, Disabled, Beneficiaries, and Vested Terminated	<u>7,665,258</u>
Total	\$ 16,583,142

The TOL is projected to the end of the measurement period (06/30/2019) by adding the changes resulting from experience, assumption changes, methodology 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. Projected TOL is then compared with actual TOL. 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.

Appendix B: OPEB Report (Continued)

- Concord-Carlisle Regional School District
GASB Statements No. 74 and No. 75

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	\$ (2,123,863)
Changes of assumptions and methods	0	0
Net difference between projected and actual earnings on plan investments	0	(44,935)
Total	\$ 0	\$ (2,168,799)

Year Ending June 30, *	Recognition
2020	\$ (438,479)
2021	(438,479)
2022	(438,479)
2023	(408,441)
2024	(419,736)
Thereafter	(25,184)

*The years are based on measurement date of June 30, 2019. For GASB 75, the reporting date is the same as the measurement date, so the Fiscal Year ending June 30, 2020 is based on a measurement date of 06/30/2020.

Appendix B: OPEB Report (Continued)

■ Concord-Carlisle Regional School District GASB Statements No. 74 and No. 75

Components of the Concord-Carlisle Regional School District's OPEB Expense

Components of the Concord-Carlisle Regional School District's OPEB Expense for the Fiscal Year ended June 30, 2019 [GASB 75, Paragraph 43] are shown below.

NOTE*	Description	Fiscal 2019	Fiscal 2018
A	Service Cost	\$ 526,347	\$ 496,467
A, B	Interest	1,232,627	1,043,270
C	Differences between Expected and Actual Experience	(419,736)	0
D	Changes of Assumptions and Methods	0	0
D	Changes to Benefit Provisions	0	0
E	Projected Earnings on Plan Investments	(272,321)	(142,862)
F	Differences between Projected and Actual Earnings on Plan Investments	(18,743)	(30,038)
A	Administrative Expense	0	0
A	Other Changes in Fiduciary Net Position	0	0
	Total OPEB Expense	\$ 1,048,173	\$ 1,366,837

* Notes shown on page 16. Amounts are based on the following dates:

- Valuation date: June 30, 2019
- Measurement date: June 30, 2019
- Reporting date: June 30, 2019

CHANGES IN METHODS, ASSUMPTIONS, AND PLAN PROVISIONS

Benefit Provisions were changed to incentivize HSAQ/high deductible plans. The Town of Concord has indicated that this incentive will be made on a year-by-year basis. We have added the cost of incentives for FY20 to both the liabilities and the expected benefit payments and have assumed the incentive will not be offered in the future. The cost was estimated based on employees enrolled in HSAQ plans at the valuation date.

There were no other assumption changes in the June 30, 2019 valuation.

Appendix B: OPEB Report (Continued)

■ Concord-Carlisle Regional School District
GASB Statements No. 74 and No. 75

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	\$ 18,101,820	100%	6.75%	\$ 1,221,873
Service cost	526,347	100%	6.75%	35,528
Benefit payments	\$ (734,053)	50%	6.75%	(24,774)
Interest				\$ 1,232,627

- 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	\$ 3,734,391	100%	6.75%	\$ 252,071
Employer contributions	1,334,053	50%	6.75%	45,024
Employee contributions	0	50%	6.75%	0
Benefit payments	(734,053)	50%	6.75%	(24,774)
Administrative expense	0	50%	6.75%	0
Total projected earnings				\$ 272,321
Actual earnings				215,847
Difference between projected and actual earnings				\$ 56,474

- F. 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.

Appendix B: OPEB Report (Continued)

■ Concord-Carlisle Regional School District
GASB Statements No. 74 and No. 75

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)	\$ -	\$ -
Net increase (decrease) in OPEB expense			\$ -	\$ (419,736)	\$ (419,736)	\$ (419,736)	\$ (419,736)	\$ (419,736)	\$ (419,736)	\$ (25,184)	\$ -	\$ -

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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net increase (decrease) in OPEB expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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	\$ -	\$ -	\$ -	\$ -
Net increase (decrease) in OPEB expense			\$ (30,038)	\$ (18,743)	\$ (18,743)	\$ (18,743)	\$ (18,743)	\$ 11,295	\$ -	\$ -	\$ -	\$ -

Appendix B: OPEB Report (Continued)

■ Concord-Carlisle Regional School District
GASB Statements No. 74 and No. 75

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

Fiscal Year	Experience Losses (a)	Experience Gains (b)	Amounts Recognized in OPEB Expense through June 30, 2019 (c)	BALANCES AT JUNE 30, 2019	
				Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
2018	\$ -	\$ -	\$ -	\$ -	\$ -
2019	\$ -	\$ (2,543,599)	\$ (419,736)	\$ -	\$ (2,123,863)
TOTAL				\$ -	\$ (2,123,863)

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

Fiscal Year	Increases in the Total OPEB Liability (a)	Decreases in the Total OPEB Liability (b)	Amounts Recognized in OPEB Expense through June 30, 2019 (c)	BALANCES AT JUNE 30, 2019	
				Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
2018	\$ -	\$ -	\$ -	\$ -	\$ -
2019	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL				\$ -	\$ -

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

Fiscal Year	Investment Earnings Less than Projected (a)	Investment Earnings More than Projected (b)	Amounts Recognized in OPEB Expense through June 30, 2019 (c)	BALANCES AT JUNE 30, 2019	
				Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
2018	\$ -	\$ (150,191)	\$ (60,076)	\$ -	\$ (90,114)
2019	\$ 56,474	\$ -	\$ 11,295	\$ 45,179	\$ -
TOTAL				\$ 45,179	\$ (90,114)
NET TOTAL					\$ (44,935)

Appendix B: OPEB Report (Continued)

- Concord-Carlisle Regional School District
GASB Statements No. 74 and No. 75
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SECTION II - ACTUARIAL VALUATION DETAILS

Population Data

- A. DISTRIBUTION BY AGE: RETIREES, BENEFICIARIES, AND SURVIVORS; Includes 19 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	0
50-54	0
55-59	0
60-64	2
65-69	21
70-74	28
75-79	19
80-84	16
85-89	8
90-94	5
95-99	1
100+	0
TOTAL	100

Includes retirees who are eligible for medical or with life coverage in addition to terminated vesteds, beneficiaries, and survivors with medical coverage.

Appendix B: OPEB Report (Continued)

■ Concord-Carlisle Regional School District
GASB Statements No. 74 and No. 75

B. ACTIVE PARTICIPANTS

OF PARTICIPANTS*

Current Plan	Mandatory Medicare Eligible	Pre-Mandatory Medicare Eligible	Total
No Medical/ Unknown	108	1	109
Indemnity	0	0	0
Managed Care	116	1	117
TOTAL	224	2	226

* "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 CONCORD-CARLISLE REGIONAL SCHOOL DISTRICT⁽¹⁾

Name of Plan	Type of Plan	Ind Rate	Retirees Enrolled	Fam Rate	Retirees Enrolled	EE Cont % ⁽²⁾
Fallon Direct Care	Commercial Managed Care	654	3	1749	0	40%/45%
Fallon Select Care	Commercial Managed Care	703	4	1877	6	40%/45%
Fallon Select Care HSA-Qualified	Commercial Managed Care	576	0	1539	2	40%/45%
Harvard Pilgrim Benchmark HMO	Commercial Managed Care	908	12	2387	6	37%/45%
Harvard Pilgrim HSA-Qualified	Commercial Managed Care	717	0	1886	1	37%/45%
Harvard Pilgrim PPO Out Of Area	Commercial Managed Care	1965	2	5188	0	50%/50%
Tufts Benchmark EPO	Commercial Managed Care	860	32	2335	8	39%/48%
Tufts Medicare Pref. Low Income Subsidy	Medicare Managed Care	314	3	314	NA	50%
Tufts Medicare Preferred HMO	Medicare Managed Care	314	153	314	NA	50%
Tufts Group Supplement Plan	Medicare Indemnity	430	289	430	NA	50%
Life Insurance	Life Insurance	\$4.80	88	NA	NA	50%

⁽¹⁾ Rates at 06/30/2019. Only plans with retiree enrollment shown.

⁽²⁾ Individual/Family

Appendix B: OPEB Report (Continued)

■ Concord-Carlisle Regional School District
GASB Statements No. 74 and No. 75

D. DISTRIBUTION BY AGE AND SERVICE: ACTIVE PARTICIPANTS (Estimated splits between CPS and CCRSD)

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	2	0	0	0	0	0	0	0	0	2
25-29	10	0	0	0	0	0	0	0	0	10
30-34	13	6	1	0	0	0	0	0	0	20
35-39	10	8	6	0	0	0	0	0	0	24
40-44	11	7	8	8	0	0	0	0	0	34
45-49	6	6	6	11	2	0	0	0	0	31
50-54	8	3	4	8	5	1	0	0	0	29
55-59	2	3	11	6	5	4	2	0	0	33
60-64	5	5	6	4	4	2	3	2	0	31
65-69	1	0	3	3	2	3	0	0	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	0	0	0	0	0	0
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	68	38	45	40	18	10	5	2	0	226

Appendix B: OPEB Report (Continued)

- Concord-Carlisle Regional School District
GASB Statements No. 74 and No. 75
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SECTION 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, 2019

Interest Rate / Discount Rate

- 6.75% per year net of investment expenses as of 06/30/2019. In the calculation of the discount rate, the 20-year Municipal General Obligation bonds as shown in the Bond Buyer 20 Bond Index (3.50%) was used.
- 6.75% per year as of 07/01/2018.

Mortality

- **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.

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

Appendix B: OPEB Report (Continued)

■ Concord-Carlisle Regional School District GASB Statements No. 74 and No. 75

Actuarial Assumptions (Continued)

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: 4.00% per year/3.75% inflation. Prior year was 3.00% per year/2.75% inflation. This changed the projection of Normal Cost for the Funding Schedule and had no effect on the GASB valuation.

Appendix B: OPEB Report (Continued)

- Concord-Carlisle Regional School District
GASB Statements No. 74 and No. 75

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%
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%

Appendix B: OPEB Report (Continued)

■ Concord-Carlisle Regional School District
GASB Statements No. 74 and No. 75

Actuarial Assumptions (Continued)

Withdrawal Prior to Retirement, Teachers

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

		Service		
	Age	0	5	10
Male Teachers	25	12.00%	4.50%	1.00%
	35	11.00	5.00	1.50
	45	9.50	5.00	2.00
	55	7.50	4.50	2.50
Female Teachers	25	10.00%	9.00%	5.00%
	35	12.00	8.40	4.10
	45	8.90	4.70	2.40
	55	8.00	3.20	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
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%

Appendix B: OPEB Report (Continued)

■ Concord-Carlisle Regional School District
GASB Statements No. 74 and No. 75

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%
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

Appendix B: OPEB Report (Continued)

- Concord-Carlisle Regional School District
GASB Statements No. 74 and No. 75

Actuarial Assumptions (Continued)

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%	1.5%	2%	2%	N/A	N/A	N/A	N/A	N/A	N/A
51	N/A	N/A	1	1.5	2	2	N/A	N/A	N/A	N/A	N/A	N/A
52	N/A	N/A	1	1.5	2	2	N/A	N/A	N/A	N/A	N/A	N/A
53	N/A	N/A	1	1.5	2	2	N/A	N/A	N/A	N/A	N/A	N/A
54	N/A	N/A	1	1.5	2	2	N/A	N/A	N/A	N/A	N/A	N/A
55	3%	2%	3	3	6	6	3%	0%	0%	0%	0%	0%
56	8	2	5	3	20	15	8	0	0	0	0	0
57	15	8	8	7	35	30	15	0	0	0	0	0
58	15	10	10	7	50	35	15	0	0	0	0	0
59	20	15	20	11	50	35	20	0	0	0	0	0
60	15	20	20	16	50	35	25	25	35	23	45	45
61	30	20	25	20	50	35	35	30	35	30	45	45
62	20	25	30	30	40	40	30	25	30	25	45	45
63	30	24	30	30	40	30	35	25	30	25	45	45
64	40	20	30	30	40	35	40	30	35	30	45	45
65	40	30	40	30	50	35	40	30	35	30	45	45
66	40	30	30	30	50	35	40	30	40	30	45	45
67	40	30	30	30	50	30	50	35	45	35	55	45
68	40	30	30	30	50	30	50	35	45	35	55	45
69	40	30	30	30	50	30	55	35	45	35	55	45
70	100	100	100	100	100	100	100	100	100	100	100	100

Appendix B: OPEB Report (Continued)

■ Concord-Carlisle Regional School District
GASB Statements No. 74 and No. 75

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	Commercial Managed Care Individual	Commercial Managed Care Blended ⁽¹⁾	Commercial Indemnity Individual	Commercial Indemnity Blended ⁽¹⁾	Medicare Managed Care	Medicare Indemnity
55	\$9,748.73	\$16,672.64	NA	NA	\$2,449.17	\$4,382.79
60	\$11,972.42	\$20,511.88	NA	NA	\$2,449.17	\$4,382.79
65	\$14,976.68	\$25,689.45	NA	NA	\$2,449.17	\$4,382.79
70	\$18,086.10	\$31,023.16	NA	NA	\$2,874.63	\$4,846.30
75	\$21,647.67	\$37,133.45	NA	NA	\$3,480.77	\$5,234.02
80	\$25,765.74	\$44,197.21	NA	NA	\$4,159.18	\$5,513.84
85	\$25,765.74	\$44,197.21	NA	NA	\$4,909.88	\$5,655.82

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

Appendix B: OPEB Report (Continued)

- Concord-Carlisle Regional School District
GASB Statements No. 74 and No. 75

Actuarial Assumptions (Continued)

Trend Rates by Plan

Year	Commercial Managed Care	Commercial Indemnity	Medicare Indemnity	Medicare Managed Care
2019	8.50%	9.50%	8.50%	7.50%
2020	8.00%	9.00%	8.00%	7.00%
2021	7.50%	8.50%	7.50%	6.50%
2022	7.00%	8.00%	7.00%	6.00%
2023	6.50%	7.50%	6.50%	5.50%
2024	6.00%	7.00%	6.00%	5.00%
2025	5.50%	6.50%	6.00%	5.00%
2026	5.00%	6.00%	6.00%	5.00%
2027	5.00%	6.00%	6.00%	5.00%
2028	5.00%	6.00%	6.00%	5.00%
2029	5.00%	6.00%	5.75%	5.00%
2030	5.00%	6.00%	5.75%	5.00%
2031	5.00%	5.75%	5.75%	5.00%
2032	5.00%	5.75%	5.50%	5.00%
2033	5.00%	5.75%	5.50%	5.00%
2034	5.00%	5.75%	5.50%	5.00%
2035	5.00%	5.75%	5.25%	5.00%
2036	5.00%	5.50%	5.25%	5.00%
2037	5.00%	5.50%	5.00%	5.00%
2038	5.00%	5.50%	5.00%	5.00%
2039	5.00%	5.50%	5.00%	5.00%
2040	5.00%	5.50%	5.00%	5.00%
2041	5.00%	5.25%	5.00%	5.00%
2042	5.00%	5.25%	5.00%	5.00%
2043	5.00%	5.25%	5.00%	5.00%
2044	5.00%	5.25%	5.00%	5.00%
2045	5.00%	5.25%	5.00%	5.00%
2046	5.00%	5.00%	5.00%	5.00%

Expenses

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

Appendix B: OPEB Report (Continued)

- Concord-Carlisle Regional School District
GASB Statements No. 74 and No. 75
-

Actuarial Assumptions (Continued)

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: 67.5% of the active Concord-Carlisle Regional School District employees eligible for post-employment medical benefits are assumed to elect Medical Coverage immediately upon retirement.

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

For all Retirees: For the Concord-Carlisle Regional School District plans 55% of spouses are assumed to participate. The prior valuation assumption was 57.5%.

Participants with no or unknown current coverage (e.g. active employees who do not currently participate in the 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, 2019 include an estimate of the impact from the Patient Protection and Affordable Care Act (PPACA) as it is written as of the valuation date, including the so-called "Cadillac Tax" on high-cost health plans. The Cadillac Tax on plans whose richness exceeds set levels will begin in 2022 and the valuation reflects such implementation beginning in 2022. Prior to this time, the law may be amended or changes may be made in the benefit plan such that the law will not be applicable.

Appendix B: OPEB Report (Continued)

- Concord-Carlisle Regional School District
GASB Statements No. 74 and No. 75
-

Principal Plan Provisions Recognized in Valuation

ELIGIBILITY FOR BENEFITS

Current retirees, beneficiaries and spouses of the 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 to its own employees.

LIFE INSURANCE

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

RETIREE CONTRIBUTIONS

Based on data provided by the Concord-Carlisle Regional School District.

Glossary

- **Actuarial Accrued Liability:** The portion, as determined by a particular Actuarial Cost Method, of the present value of benefits which is not provided for by future Normal Costs.
- **Actuarial Assumptions:** Assumptions as to the occurrence of future events affecting Other Post-employment 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.

Appendix B: OPEB Report (Continued)

■ Concord-Carlisle Regional School District GASB Statements No. 74 and No. 75

- **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.
- **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.
- **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.
- **Normal Cost:** The portion of the Actuarial Present value of plan benefits that is allocated to a valuation year by the Actuarial Cost Method.
- **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 amount of benefits (claims) paid out to plan participants during the year.
- **Per Capita Claims Cost:** The current average annual cost of providing postretirement health care benefits per individual.
- **Unfunded Actuarial Accrued Liability:** The portion of the Actuarial Accrued Liability that is not covered by plan assets. For a plan that is completely unfunded, this amount is equivalent to the Actuarial Accrued Liability.
- **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

NESDEC Concord-Carlisle RSD, MA Historical Enrollment

School District: Concord-Carlisle RSD, MA consolidation

10/15/2019

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
2004	205	2009-10	52	266	277	264	291	276	299	295	276	301	302	312	297	334	0	3790
2005	131	2010-11	48	277	282	293	278	293	283	302	294	277	297	310	313	301	0	3800
2006	154	2011-12	50	253	280	306	302	274	299	289	306	292	294	300	306	309	0	3810
2007	129	2012-13	58	274	275	311	317	310	293	324	304	321	309	295	302	310	0	3945
2008	136	2013-14	43	302	292	301	328	323	313	289	321	312	317	312	293	306	0	4009
2009	148	2014-15	35	250	304	300	312	320	314	313	287	328	338	311	310	296	0	3983
2010	142	2015-16	41	279	259	314	293	301	310	314	300	288	333	333	309	313	0	3955
2011	127	2016-17	42	260	295	270	318	294	303	311	324	296	301	334	325	315	0	3946
2012	132	2017-18	40	283	262	302	282	308	308	301	325	325	295	307	337	333	0	3968
2013	157	2018-19	39	266	296	269	304	277	310	311	308	328	330	306	298	340	0	3943
2014	120	2019-20	39	261	279	303	281	302	280	318	305	310	344	325	318	294	0	3920

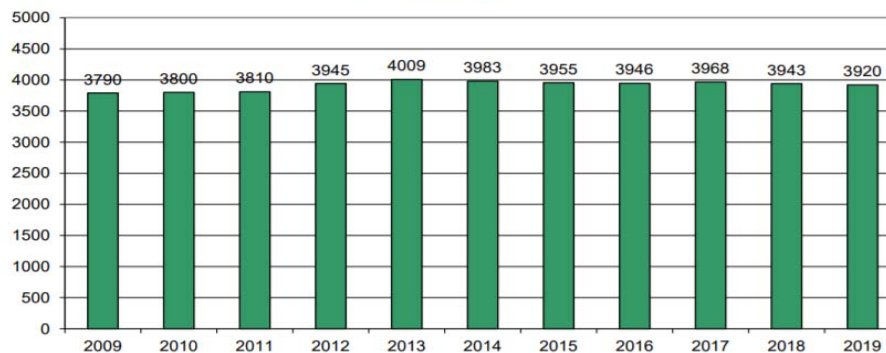
Historical Enrollment in Grade Combinations									
Year	PK-5	K-5	PK-8	K-8	5-8	6-8	7-8	7-12	9-12
2009-10	1725	1073	2597	2545	1171	872	577	1822	1245
2010-11	1754	1706	2627	2579	1156	873	571	1792	1221
2011-12	1764	1714	2651	2601	1186	887	598	1807	1209
2012-13	1838	1780	2787	2729	1242	949	625	1841	1216
2013-14	1902	1859	2824	2781	1235	922	633	1861	1228
2014-15	1835	1900	2763	2728	1242	928	615	1870	1255
2015-16	1806	1765	2708	2667	1221	902	588	1876	1288
2016-17	1782	1740	2713	2671	1234	931	620	1895	1275
2017-18	1785	1745	2736	2696	1259	951	650	1922	1272
2018-19	1761	1722	2708	2669	1257	947	636	1910	1274
2019-20	1745	1706	2678	2639	1213	933	615	1896	1281

Historical Percentage Changes			
Year	K-12	Diff.	%
2009-10	3790	0	0.0%
2010-11	3800	10	0.3%
2011-12	3810	10	0.3%
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%
Change	130		3.4%

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NESDEC Concord-Carlisle RSD, MA Historical Enrollment

K-12, 2009-2019



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Appendix C: NESDEC Enrollment Report (Continued)

NESDEC Concord-Carlisle RSD, MA Projected Enrollment

School District: Concord-Carlisle RSD, MA consolidation

10/15/2019

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
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	39	279	270	286	313	276	309	282	324	307	316	349	327	320	0	3958	3997
2016	150	2021-22	41	305	289	277	295	307	282	312	287	326	313	320	351	329	0	3993	4034
2017	141	(prov.) 2022-23	41	286	316	297	286	290	314	284	317	289	333	317	322	353	0	4004	4045
2018	129	(prov.) 2023-24	43	268	297	324	307	281	296	317	288	319	295	338	319	324	0	3973	4016
2019	135	(est.) 2024-25	43	276	278	305	335	303	287	298	323	290	325	299	340	321	0	3980	4023
2020	138	(est.) 2025-26	45	283	286	287	315	330	310	289	303	325	296	330	301	342	0	3997	4042
2021	139	(est.) 2026-27	45	283	293	294	298	311	338	312	294	305	332	300	332	303	0	3995	4040
2022	137	(est.) 2027-28	47	280	293	301	304	296	319	341	318	296	311	337	302	334	0	4032	4079
2023	136	(est.) 2028-29	47	278	290	302	312	300	304	322	347	320	302	315	339	304	0	4035	4082
2024	137	(est.) 2029-30	49	280	288	299	313	308	307	306	328	349	328	306	317	341	0	4068	4117

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

Projected Enrollment in Grade Combinations*									
Year	PK-5	K-5	PK-8	K-8	5-8	6-8	7-8	7-12	9-12
2019-20	1745	1706	2678	2639	1213	933	615	1896	1281
2020-21	1772	1733	2685	2646	1222	913	631	1943	1312
2021-22	1796	1755	2721	2680	1207	925	613	1926	1313
2022-23	1830	1789	2720	2679	1204	800	606	1931	1325
2023-24	1816	1773	2740	2697	1220	924	607	1883	1276
2024-25	1827	1784	2736	2695	1198	911	613	1896	1285
2025-26	1856	1811	2773	2728	1227	917	628	1897	1269
2026-27	1862	1817	2773	2728	1249	911	599	1866	1267
2027-28	1840	1793	2795	2748	1274	955	614	1898	1284
2028-29	1833	1786	2822	2775	1293	989	667	1927	1260
2029-30	1844	1795	2827	2778	1290	983	677	1967	1290

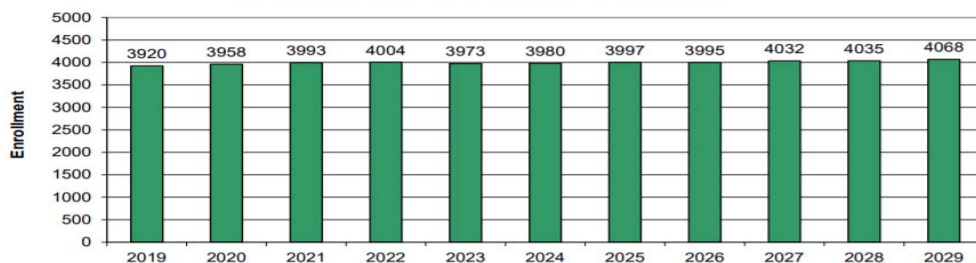
Projected Percentage Changes			
Year	K-12	Diff.	%
2019-20	3920	0	0.0%
2020-21	3958	38	1.0%
2021-22	3993	35	0.9%
2022-23	4004	11	0.3%
2023-24	3973	-31	-0.8%
2024-25	3980	7	0.2%
2025-26	3997	17	0.4%
2026-27	3995	-2	-0.1%
2027-28	4032	37	0.9%
2028-29	4035	3	0.1%
2029-30	4068	33	0.8%
Change	148		3.8%

*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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NESDEC Concord-Carlisle RSD, MA Projected Enrollment

K-12 To 2029 Based On Data Through School Year 2019-20

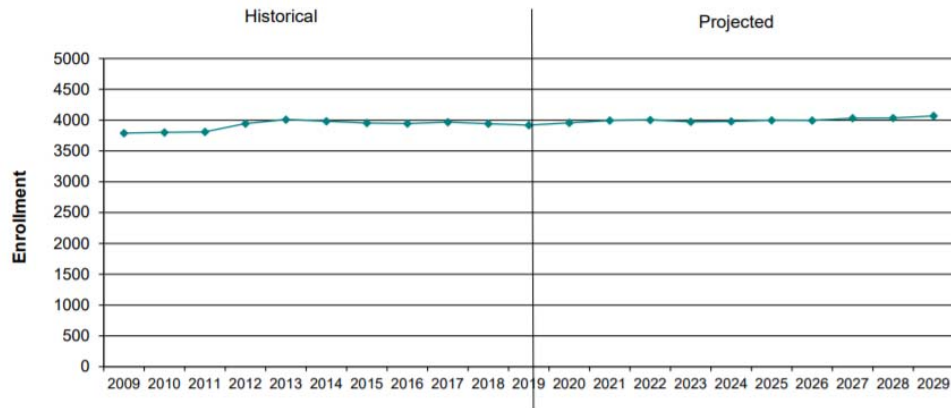


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Appendix C: NESDEC Enrollment Report (Continued)

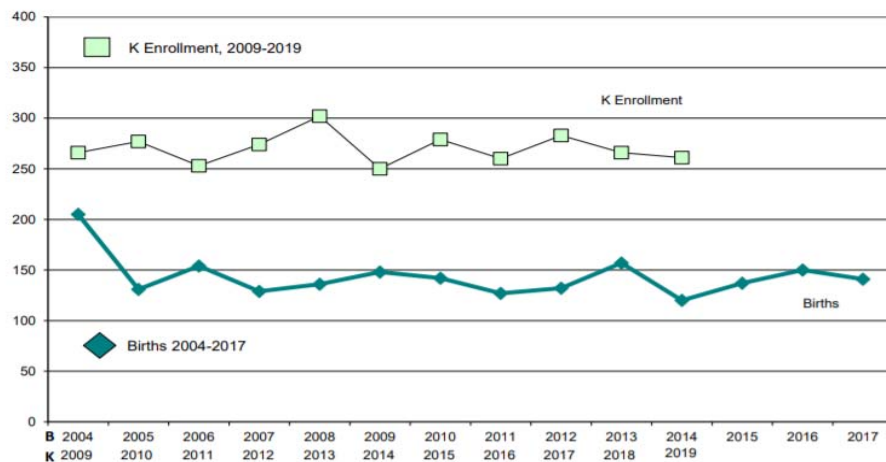
NESDEC Concord-Carlisle RSD, MA Historical & Projected Enrollment

K-12, 2009-2029



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NESDEC Concord-Carlisle RSD, MA Birth-to-Kindergarten Relationship



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Appendix C: NESDEC Enrollment Report (Continued)



See Concord and Carlisle

Building Permits Issued		
Year	Single-Family	Multi-Units
2005	0	0
2015	0	0
2016	0	0
2017	0	0
2018	0	0
2019	0	0

Source: HUD and Building Department

Enrollment History		
Year	Career-Tech 9-12 Total	Non-Public K-12 Total
2005-06	0	0
2015-16	0	0
2016-17	0	0
2017-18	0	0
2017-18	0	249
2019-20	29	241

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
	0	0	0	0	0	0	0	0	0	67	66	47	61	241

K-12 Home-Schooled Students	
2019	12

K-12 Residents in Charter or Magnet Schools, or "Choiced-out"	
2019	0

K-12 Special Education Outplaced Students	
2019	40

K-12 Tuitioned-In, Choiced-In, & Other Non- Residents	
2019	0

The above data were used to assist in the preparation of the enrollment projections. If additional demographic work is needed, please contact our office.

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	7/1/2018 Balance	Program Revenues	Program Expenditures	06/30/2019 Balance
Adult Education Revolving Account	73,188	776,114	-752,909	96,393
Athletic Revolving Account	49,106	427,335	-418,586	57,855
Circuit Breaker Revolving Account	-	1,068,354	-470,000	598,354
Department Revolving Accounts	57,528	3,794	-7,340	53,982
Federal Grants	-	366,487	-364,451	2,036
General Stabilization Revolving Account	12,483	63	-3,779	8,767
Lecture & Enrichment Revolving Account	158,387	23,091	-14,961	166,517
METCO Grant	2,394	387,083	-388,651	826
Off Duty Detail Revolving Account	706	21,047	-24,647	-2,894
OPEB Trust	3,734,391	815,847	-	4,550,238
Other Fund & Gift Accounts	46,625	7,193	-9,564	44,254
Private Grants	88,184	51,825	-73,114	66,895
School Lunch Revolving Account	112,111	519,424	-510,469	121,066
Technology Stabilization Revolving Account	2,108	21	-	2,129
Transportation Passes and Parking Monitors Revolving Account	-	71,040	-71,040	-

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

Program	Alias	Account Number	Account Description	FY20 Budget	FY21 Requested Budget	FY20 Budget vs FY21 Requested Difference	FY21 Requested FTE's	FY21/FY20 % Difference
1010	L1	201.2305.110.370.1.1010.20104.1	Art Longevity	5,580	6,307	727	0.00	13.03%
1010	NS1	201.2430.250.370.1.1010.20151.1	Art Teaching S/M	39,298	39,298	-	0.00	0.00%
1010	NS2	201.2410.260.370.1.1010.20152.1	Art Textbooks/Curriculum	420	445	25	0.00	5.95%
1010	NS3	201.2420.240.370.1.1010.20153.1	Art Maintenance Contracts	2,352	2,470	118	0.00	5.02%
1010	NS4	201.7300.260.370.1.1010.20154.1	Art New Equipment	6,101	6,101	-	0.00	0.00%
1010	S1	201.2305.110.370.1.1010.20101.1	Art Teaching Salary	612,211	695,629	83,418	6.00	13.63%
1010 Total				665,962	750,250	84,288	6.00	12.66%
1020	NS6	201.2430.250.370.1.1020.20251.1	Computer Instr. S/M	30,000	30,000	-	0.00	0.00%
1020	NS8	201.2451.250.370.1.1020.20253.1	Computer Hardware	409,000	409,000	-	0.00	0.00%
1020	NS8A	201.2451.250.370.1.1020.20254.1	Computer Lease	111,000	111,000	-	0.00	0.00%
1020	S4	201.1450.130.370.1.1020.20201.1	Instr. Tech. Specialist	72,947	77,951	5,004	1.00	6.86%
1020 Total				622,947	627,951	5,004	1.00	0.80%
1050	L2	201.2305.110.370.1.1050.20503.1	English Longevity	39,058	48,350	9,292	0.00	23.79%
1050	NS10	201.2410.260.370.1.1050.20552.1	English Textbooks/Curriculum	14,759	14,759	-	0.00	0.00%
1050	NS9	201.2430.250.370.1.1050.20551.1	English Teaching S/M	5,922	6,000	78	0.00	1.32%
1050	S7	201.2305.110.370.1.1050.20501.1	English Teaching Salary	1,693,193	1,732,038	38,845	15.50	2.29%
1050	S8	201.2220.110.370.1.1050.20502.1	English Dept. Chair	68,352	73,194	4,842	0.50	7.08%
1050 Total				1,821,284	1,874,341	53,057	16.00	2.91%

Program	Alias	Account Number	Account Description	FY20 Budget	FY21 Requested Budget	FY20 Budget vs FY21 Requested Difference	FY21 Requested FTE's	FY21/FY20 % Difference
1070	NS11	201.2430.250.370.1.1070.20751.1	ELL S/M	-	500	500	0.00	100.00%
1070	S9	201.2305.110.370.1.1070.20701.1	ELL Teaching Salary	45,754	120,394	74,640	1.00	163.13%
1070 Total				45,754	120,894	75,140	1.00	164.23%
1080	L3	201.2305.110.370.1.1080.20803.1	World Lang. Longevity	21,389	24,175	2,786	0.00	13.03%
1080	NS11	201.2430.250.370.1.1080.20851.1	World Language Teaching S/M	8,487	8,647	160	0.00	1.89%
1080	NS12	201.2410.260.370.1.1080.20852.1	World Language Textbooks/Curriculum	23,000	23,598	598	0.00	2.60%
1080	S11	201.2305.110.370.1.1080.20801.1	World Language Teaching Salary	1,456,997	1,511,864	54,867	13.50	3.77%
1080	S12	201.2220.110.370.1.1080.20802.1	World Lang. Dept. Chair	70,211	73,194	2,983	0.50	4.25%
1080 Total				1,580,084	1,641,478	61,394	14.00	3.89%
1090	L4	201.2710.110.370.1.1090.20908.1	Guidance Longevity	19,530	19,971	441	0.00	2.26%
1090	NS14	201.2710.250.370.1.1090.20951.1	Guidance S/M	2,440	2,190	(250)	0.00	-10.25%
1090	NS15	201.2720.250.370.1.1090.20952.1	Guidance Testing S/M	500	500	-	0.00	0.00%
1090	NS16	201.2710.250.370.1.1090.20953.1	Career Ed. S/M	430	430	-	0.00	0.00%
1090	NS17	201.2710.260.370.1.1090.20954.1	Guidance Publications	1,375	1,375	-	0.00	0.00%
1090	NS18	201.2710.260.370.1.1090.20955.1	Career Ed. Computer Software	6,200	7,000	800	0.00	12.90%
1090	NS20	201.2710.260.370.1.1090.20957.1	Guidance College Visits	-	500	500	0.00	100.00%
1090	S13	201.2710.110.370.1.1090.20901.1	Guidance Professional Salary	991,360	1,049,503	58,143	9.50	5.86%
1090	S18	201.2710.120.370.1.1090.20906.1	Guidance Clerical Salary	108,084	113,837	5,753	2.00	5.32%
1090	S19	201.2710.110.370.1.1090.20907.1	Guidance Dept. Chair	71,711	74,735	3,024	0.50	4.22%
1090 Total				1,201,630	1,270,041	68,411	12.00	5.69%

Program	Alias	Account Number	Account Description	FY20 Budget	FY21 Requested Budget	FY20 Budget vs FY21 Requested Difference	FY21 Requested FTE's	FY21/FY20 % Difference
1110	L6	201.2305.110.370.1.1110.21103.1	Hlth. & Fitness Longevity	16,739	19,971	3,232	0.00	19.31%
1110	NS23	201.2430.250.370.1.1110.21151.1	Health & Fitness S/M	5,000	5,000	-	0.00	0.00%
1110	NS24	201.2420.260.370.1.1110.21152.1	Hlth. & Fitness Replacement Equipment	9,611	9,611	-	0.00	0.00%
1110	NS25	201.2410.260.370.1.1110.21153.1	Health Textbooks/Curriculum	3,355	3,355	-	0.00	0.00%
1110	S22	201.2305.110.370.1.1110.21101.1	Health & Fitness Teaching Salary	553,661	556,696	3,035	5.75	0.55%
1110	S23	201.2220.110.370.1.1110.21102.1	Hlth. & Fitness Dept. Chair	70,211	73,194	2,983	0.50	4.25%
1110 Total				658,577	667,827	9,250	6.25	1.40%
1120	NS26	201.2110.250.370.9.1120.21251.1	Library/Media Office S/M	1,458	1,458	-	-	0.00%
1120	NS27	201.2415.250.370.9.1120.21252.1	Library S/M	1,381	1,381	-	-	0.00%
1120	NS28	201.2415.250.370.9.1120.21253.1	Library/Media Software S/M	1,310	1,310	-	-	0.00%
1120	NS30	201.2415.250.370.9.1120.21255.1	Media Repair S/M	1,000	1,000	-	-	0.00%
1120	NS31	201.2415.260.370.1.1120.21256.1	Library Books and E-books	2,847	2,847	-	-	0.00%
1120	NS32	201.2415.240.370.9.1120.21257.1	Media AV Maintenance Contracts	3,500	3,500	-	-	0.00%
1120	NS33	201.2453.260.370.1.1120.21258.1	CCHS On-Line Search	533	533	-	-	0.00%
1120	NS34	201.2415.260.370.9.1120.21259.1	Databases	19,824	19,824	-	-	0.00%
1120	S25	201.2340.110.370.1.1120.21202.1	CCHS Librarian Salary	122,964	126,346	3,382	1.00	2.75%
1120	S27	201.2340.130.370.1.1120.21204.1	Library Aides Salary	56,350	56,538	188	1.00	0.33%
1120 Total				211,167	214,737	3,570	2.00	1.69%
1130	NS38	201.2440.240.370.1.1130.21351.1	Virtual H.S. Membership Fee	12,815	15,000	2,185	0.00	17.05%
1130	NS40	201.2440.240.370.1.1130.21353.1	Inter. Instr. Contracted Services	30,000	-	(30,000)	0.00	-100.00%

Program	Alias	Account Number	Account Description	FY20 Budget	FY21 Requested Budget	FY20 Budget vs FY21 Requested Difference	FY21 Requested FTE's	FY21/FY20 % Difference
1130	S31	201.2315.110.370.1.1130.21301.1	Instr: Senior Project Advisor Salary	62,698	97,327	34,629	1.00	55.23%
1130	S34	201.2440.110.370.9.1130.21304.1	VHS Coordinator	5,200	-	(5,200)	0.00	-100.00%
1130 Total				110,713	112,327	1,614	1.00	1.46%
1140	L8	201.2305.110.370.1.1140.21403.1	Mathematics Longevity	32,548	42,044	9,496	0.00	29.18%
1140	NS39B	201.2430.250.370.1.1140.21451.1	Mathematics S/M	6,969	6,969	-	0.00	0.00%
1140	NS40B	201.2410.260.370.1.1140.21452.1	Mathematics Textbooks/Curriculum	2,000	42,238	40,238	0.00	2011.90%
1140	S35	201.2305.110.370.1.1140.21401.1	Mathematics Teaching Salary	1,860,769	1,948,130	87,361	18.00	4.69%
1140	S36	201.2220.110.370.1.1140.21402.1	Mathematics Dept. Chair	68,815	65,426	(3,389)	0.50	-4.92%
1140 Total				1,971,101	2,104,807	133,706	18.50	6.78%
1150	L9	201.2305.110.370.1.1150.21505.1	Music Longevity	1,860	2,103	243	0.00	13.06%
1150	NS41	201.2430.250.370.1.1150.21551.1	Music S/M	2,500	2,000	(500)	0.00	-20.00%
1150	NS42	201.2440.260.370.1.1150.21552.1	Music Registration Fees	3,000	7,000	4,000	0.00	133.33%
1150	NS43	201.2420.240.370.1.1150.21553.1	Music Maintenance Contracts	-	5,000	5,000	0.00	100.00%
1150	NS44	201.2410.260.370.1.1150.21554.1	Sheet Music	5,000	3,000	(2,000)	0.00	-40.00%
1150	NS46	201.7400.260.370.1.1150.21556.1	Music Replacement Equipment	26,000	5,000	(21,000)	0.00	-80.77%
1150	NS47	201.2440.260.900.1.1150.21557.1	Music Accompanist	2,000	18,000	16,000	0.00	800.00%
1150	S37	201.2305.110.370.1.1150.21501.1	Music Teaching Salary	220,399	229,325	8,926	2.00	4.05%
1150	S39	201.2440.130.370.1.1150.21503.1	Music Field Trip Salary	3,445	3,445	-	0.00	0.00%
1150 Total				264,204	274,873	10,669	2.00	4.04%
1160	NS48	201.2357.250.370.9.1160.21651.1	Curr. Dev. S/M	-	6,516	6,516	0.00	100.00%

Program	Alias	Account Number	Account Description	FY20 Budget	FY21 Requested Budget	FY20 Budget vs FY21 Requested Difference	FY21 Requested FTE's	FY21/FY20 % Difference
1160	NS52	201.2357.260.370.9.1160.21655.1	Staff Dev. Conferences	22,000	23,100	1,100	0.00	5.00%
1160	NS52A	201.2357.240.370.9.1160.21656.1	Staff Dev. Contracted Services	65,000	68,250	3,250	0.00	5.00%
1160	NS55	201.2357.260.370.9.1160.21661.1	District Memberships	25,000	25,000	-	0.00	0.00%
1160	S42	201.2353.110.370.9.1160.21602.1	Curr. Dev. Stipends	58,000	60,900	2,900	0.00	5.00%
1160	S44	201.2355.130.370.9.1160.21604.1	Professional Dev. Substitute Salary	16,000	16,000	-	0.00	0.00%
1160	S47	201.2353.110.370.9.1160.21608.1	Staff Dev. Professional Salary	11,000	11,550	550	0.00	5.00%
1160	S48	201.2357.110.370.9.1160.21609.1	Staff Dev. Tuition Reimbursement	23,000	23,000	-	0.00	0.00%
1160	S49	201.2357.110.370.9.1160.21610.1	Staff Dev. Mentoring	9,000	10,000	1,000	0.00	11.11%
1160 Total				229,000	244,316	15,316	0.00	6.69%
1180	L10	201.2305.110.370.1.1180.21803.1	Science Longevity	29,758	33,635	3,877	0.00	13.03%
1180	NS57	201.2430.250.370.1.1180.21851.1	Science S/M	41,722	23,500	(18,222)	0.00	-43.67%
1180	NS58	201.2410.260.370.1.1180.21852.1	Science Textbooks/Curriculum	79,508	300	(79,208)	0.00	-99.62%
1180	NS59	201.2420.240.370.1.1180.21853.1	Science Maintenance Contracts	4,000	4,000	-	0.00	0.00%
1180	NS60	201.2420.260.370.1.1180.21854.1	Science Toxic Waste Disposal	-	2,000	2,000	0.00	100.00%
1180	NS61	201.2420.260.370.1.1180.21855.1	Science Equipment	-	7,300	7,300	0.00	100.00%
1180	NS61A	201.2430.000.000.0.1180.00000.0	Robotics S/M	-	8,000	8,000	0.00	100.00%
1180	NS61B	201.2440.000.000.0.1180.00000.0	Geology Field Work	-	1,000	1,000	0.00	100.00%
1180	S52	201.2305.110.370.1.1180.21801.1	Science Teaching Salary	1,913,341	1,849,187	(64,154)	17.25	-3.35%
1180	S53	201.2220.110.370.1.1180.21802.1	Science Dept. Chair	71,711	74,735	3,024	0.50	4.22%
1180 Total				2,140,040	2,003,657	(136,383)	17.75	-6.37%

Program	Alias	Account Number	Account Description	FY20 Budget	FY21 Requested Budget	FY20 Budget vs FY21 Requested Difference	FY21 Requested FTE's	FY21/FY20 % Difference
1190	L11	201.2305.110.370.1.1190.21903.1	Soc. Studies Longevity	40,918	47,299	6,381	0.00	15.59%
1190	NS62	201.2430.250.370.1.1190.21951.1	Social Studies S/M	8,744	6,878	(1,866)	0.00	-21.34%
1190	NS63	201.2410.260.370.1.1190.21952.1	Social Studies Textbooks/Curriculum	4,997	11,947	6,950	0.00	139.08%
1190	S55	201.2305.110.370.1.1190.21901.1	Social Studies Teaching Salary	1,541,121	1,593,243	52,122	14.75	3.38%
1190	S56	201.2220.110.370.1.1190.21902.1	Soc. Studies Dept. Chair	62,651	67,580	4,929	0.50	7.87%
1190 Total				1,658,431	1,726,947	68,516	15.25	4.13%
1200	L12	201.2305.110.370.2.1200.22012.1	Special Ed. Longevity	12,089	13,664	1,575	0.00	13.03%
1200	NS65	201.2110.250.370.2.1200.22051.1	SPED Supervision S/M	3,500	3,500	-	0.00	0.00%
1200	NS66	201.2430.250.370.2.1200.22052.1	SPED Teaching S/M	10,000	10,000	-	0.00	0.00%
1200	NS67	201.2720.250.370.2.1200.22053.1	SPED Testing S/M	5,000	5,000	-	0.00	0.00%
1200	NS69	201.2320.240.370.2.1200.22055.1	SPED Contracted Services	347,319	312,319	(35,000)	0.00	-10.08%
1200	NS71	201.2440.260.370.2.1200.22057.1	SPED Non-District Travel	10,000	15,000	5,000	0.00	50.00%
1200	NS72	201.2451.260.370.2.1200.22058.1	SPED Computer Software	500	-	(500)	0.00	-100.00%
1200	NS75	201.9300.260.370.2.1200.22061.1	SPED Non-Public Tuitions	3,024,471	2,690,850	(333,621)	0.00	-11.03%
1200	NS76	201.9400.260.370.2.1200.22062.1	SPED Collaborative Tuitions	169,548	85,000	(84,548)	0.00	-49.87%
1200	NS77	201.7300.260.370.2.1200.22063.1	SPED New Equipment	7,400	7,400	-	0.00	0.00%
1200	NS78	201.2440.260.370.2.1200.22064.1	SPED Assistive Technology	5,000	5,000	-	0.00	0.00%
1200	NS79	201.2430.250.370.2.1200.22065.1	Pathways Program S/M	-	3,000	3,000	0.00	100.00%
1200	NS80	201.2110.260.370.2.1200.22066.1	SPED Director Travel	800	-	(800)	0.00	-100.00%
1200	NS81	201.2410.260.370.2.1200.22067.1	SPED Equipment Repair	1,080	1,080	-	0.00	0.00%

Program	Alias	Account Number	Account Description	FY20 Budget	FY21 Requested Budget	FY20 Budget vs FY21 Requested Difference	FY21 Requested FTE's	FY21/FY20 % Difference
1200	NS82A	201.9900.260.900.2.1200.22068.1	Circuit Breaker Receipts Budget Offset	(860,469)	(956,371)	(95,902)	0.00	11.15%
1200	S310	201.2110.110.370.2.1240.22401.1	Special Ed Coordinator	-	128,125	128,125	1.00	100.00%
1200	S57	201.2110.110.370.2.1200.22001.1	SPED Director Salary	70,512	63,550	(6,962)	0.40	-9.87%
1200	S58	201.2305.110.370.2.1200.22002.1	SPED Teaching Salary	888,567	1,199,794	311,227	12.30	35.03%
1200	S59	201.2330.130.370.2.1200.22003.1	SPED Tutor Salary	946,520	1,073,917	127,397	25.91	13.46%
1200	S60	201.2440.130.370.2.1200.22004.1	SPED Home Tutor Salary	7,500	7,500	-	0.00	0.00%
1200	S61	201.2305.110.370.2.1200.22005.1	SPED Alt. Ed. Regular Teaching Salary	51,510	53,841	2,331	0.50	4.53%
1200	S62	201.2800.110.370.2.1200.22006.1	SPED H.S. Psych. Salary	362,439	442,202	79,763	5.00	22.01%
1200	S63	201.2330.130.370.2.1200.22007.1	SPED Aides Salary	30,691	35,000	4,309	1.00	14.04%
1200	S64	201.2110.120.370.2.1200.22008.1	SPED Clerical Salary	82,101	85,363	3,262	1.40	3.97%
1200	S65	201.2305.110.370.2.1200.22009.1	Pathways Summer Program Sal.	29,845	29,845	-	0.00	0.00%
1200	S66	201.2320.110.370.2.1200.22010.1	H.S. S/L Pathologist	111,596	137,024	25,428	1.20	22.79%
1200	S67	201.2220.110.370.2.1200.22011.1	Special Ed. Dept. Chair	71,711	-	(71,711)	0.00	-100.00%
1200	S69	201.2305.110.370.2.1200.22014.1	Summer School SPED Teaching	5,400	5,400	-	0.00	0.00%
1200	S70	201.2330.130.370.2.1200.22015.1	Summer School SPED Tutor	1,575	16,000	14,425	0.00	915.87%
1200 Total				5,396,205	5,473,003	76,798	48.71	1.42%
1210	S72	201.2325.130.370.1.1210.22102.1	Substitute Salary	70,000	70,000	-	0.00	0.00%
1210	S73	201.2325.130.370.2.1210.22103.1	Substitute SPED Salary	3,500	3,500	-	0.00	0.00%
1210	S74	201.2325.130.370.1.1210.22104.1	Long Term Subs	70,000	70,000	-	0.00	0.00%
1210 Total				143,500	143,500	-	0.00	0.00%

Program	Alias	Account Number	Account Description	FY20 Budget	FY21 Requested Budget	FY20 Budget vs FY21 Requested Difference	FY21 Requested FTE's	FY21/FY20 % Difference
1220	NS83	201.2430.250.370.1.1220.22251.1	Applied Tech. Teaching S/M	10,269	10,800	531	0.00	5.17%
1220	NS84	201.2410.260.370.1.1220.22252.1	Applied Tech. Textbooks/Curriculum	315	9,047	8,732	0.00	2772.06%
1220	NS86	201.7300.260.370.1.1220.22254.1	Appl. Tech. New Equipment	525	600	75	0.00	14.29%
1220 Total				11,109	20,447	9,338	0.00	84.06%
1250	NS88	201.2430.250.370.1.1250.22551.1	Theatre Arts Tch. S/M	5,000	10,000	5,000	0.00	100.00%
1250	S81	201.2305.110.370.1.1250.22501.1	Theatre Arts Tch. Salary	27,201	27,949	748	0.25	2.75%
1250	S81A	201.2440.000.000.0.0000.00000.0	Theatre Arts Contract Services	-	15,000	15,000	0.00	100.00%
1250 Total				32,201	52,949	20,748	0.25	64.43%
2310	NS90	201.3510.260.370.9.2310.23151.1	Athletic Insurance	2,600	-	(2,600)	0.00	-100.00%
2310	NS91	201.3510.260.370.9.2310.23153.1	Facilities Rental	22,500	22,500	-	0.00	0.00%
2310	S84	201.3510.110.370.9.2310.23101.1	Athletics Director Salary	135,888	138,945	3,057	1.00	2.25%
2310	S85	201.3510.110.370.9.2310.23102.1	Coaches Salary	426,720	426,720	-	0.00	0.00%
2310	S86	201.3510.110.370.9.2310.23103.1	Trainers Salary	78,583	80,352	1,769	1.00	2.25%
2310	S88	201.3510.130.370.9.2310.23105.1	Athletics Drivers Salary	99,852	99,852	-	0.00	0.00%
2310	S89	201.3510.120.370.9.2310.23106.1	Athletics Dept. Clerical Sal.	26,000	17,031	(8,969)	0.46	-34.50%
2310 Total				792,143	785,400	(6,743)	2.46	-0.85%
2320	NS93	201.2430.250.370.1.2320.23251.1	Central Supply S/M	6,050	6,050	-	0.00	0.00%
2320 Total				6,050	6,050	-	0.00	0.00%
2330	NS94	201.3520.250.370.9.2330.23351.1	Co-Curricular S/M	10,000	20,000	10,000	0.00	100.00%
2330	NS95	201.3520.260.370.9.2330.23352.1	Co-Curricular Fees	10,000	11,310	1,310	0.00	13.10%

Program	Alias	Account Number	Account Description	FY20 Budget	FY21 Requested Budget	FY20 Budget vs FY21 Requested Difference	FY21 Requested FTE's	FY21/FY20 % Difference
2330	S91	201.3520.110.370.9.2330.23301.1	Co-Curricular Professional Salary	250,000	250,000	-	0.00	0.00%
2330	S92	201.3520.130.370.9.2330.23302.1	Radio Station Mgr. Salary	82,350	84,250	1,900	1.00	2.31%
2330	S93	201.3520.130.370.9.2330.23303.1	Radio Station Staff Assists	11,956	14,165	2,209	0.50	18.48%
2330 Total				364,306	379,725	15,419	1.50	4.23%
2340	NS100	201.1230.120.370.9.2340.23405.1	Neg. Funds - Non-Bargaining	-	25,000	25,000	-	100.00%
2340	NS96	201.5100.110.370.1.2340.23401.1	Sick Leave - Instructional	58,640	62,256	3,616	-	6.17%
2340	NS97	201.2305.110.370.1.2340.23402.1	Professional Contingency	150,000	150,000	-	-	0.00%
2340	NS98	201.5100.110.370.1.2340.23403.1	Early Retirement Incentive	80,000	80,000	-	-	0.00%
2340 Total				288,640	317,256	28,616	0.00	9.91%
2350	NS101	201.2430.250.370.1.2350.23551.1	Copy Service S/M	5,500	5,500	-	-	0.00%
2350	NS102	201.2420.240.370.1.2350.23552.1	Copier Lease/Purchase	10,999	10,500	(499)	-	-4.54%
2350	NS104	201.4230.240.370.9.2350.23554.1	Copier Maintenance	5,500	5,500	-	-	0.00%
2350	S94	201.2330.130.370.1.2350.23501.1	Copy Service Operator Salary	22,687	23,315	628	0.40	2.77%
2350 Total				44,686	44,815	129	0.40	0.29%
2370	S96	201.2440.130.370.1.2370.23701.1	Field Trip Drivers Salary	30,000	30,000	-	0.00	0.00%
2370 Total				30,000	30,000	-	0.00	0.00%
2390	NS109	201.3200.250.370.9.2390.23951.1	Health Services S/M	2,050	2,050	-	0.00	0.00%
2390	S97	201.3200.110.370.9.2390.23901.1	Nurse/Nurse Asst. Sal.	191,953	200,108	8,155	2.00	4.25%
2390 Total				194,003	202,158	8,155	2.00	4.20%
2400	S98	201.2220.120.370.1.2400.24001.1	Paras: Dept. Clerical Salary	117,974	124,327	6,353	2.92	5.39%

Program	Alias	Account Number	Account Description	FY20 Budget	FY21 Requested Budget	FY20 Budget vs FY21 Requested Difference	FY21 Requested FTE's	FY21/FY20 % Difference
2400	S99	201.3600.130.370.1.2400.24002.1	Paras: Campus Monitor Salary	55,175	60,312	5,137	2.50	9.31%
2400 Total				173,149	184,639	11,490	5.42	6.64%
2410	NS112	201.2440.260.370.1.2410.24151.1	School District Travel	1,700	7,000	5,300	0.00	311.76%
2410 Total				1,700	7,000	5,300	0.00	311.76%
3510	NS113	201.1210.250.370.9.3510.25151.1	Supt. S/M	4,550	4,550	-	0.00	0.00%
3510	NS115	201.1210.240.370.9.3510.25153.1	Supt. Contracted Services	1,800	1,800	-	0.00	0.00%
3510	NS116	201.1210.260.370.9.3510.25154.1	Supt. Memberships	5,150	5,150	-	0.00	0.00%
3510	NS119	201.1210.260.370.9.3510.25156.1	Supt. Prof. Development	2,000	2,000	-	0.00	0.00%
3510	NS123	201.1220.250.370.9.3510.25161.1	Asst Super S/M	800	-	(800)	0.00	-100.00%
3510	NS124	201.1220.240.370.9.3510.25162.1	Asst Super Contr. Services	500	-	(500)	0.00	-100.00%
3510	NS126	201.1220.260.370.9.3510.25164.1	Dir of Teach/Learn Prof. Development	2,500	2,500	-	0.00	0.00%
3510	NS127	201.1410.250.370.9.3510.25171.1	Business Office S/M	2,500	2,500	-	0.00	0.00%
3510	NS128	201.1410.240.370.9.3510.25172.1	Bus. Office Contr. Services	6,300	11,000	4,700	0.00	74.60%
3510	NS129A	201.1410.240.370.9.3510.25157.1	Toner Service	-	20,569	20,569	0.00	100.00%
3510	NS130	201.1410.260.370.9.3510.25174.1	Bus. Office Memberships	1,000	1,100	100	0.00	10.00%
3510	NS131	201.1410.260.370.9.3510.25175.1	Bus. Office Prof. Dev.	2,000	2,500	500	0.00	25.00%
3510	NS132	201.1420.250.370.9.3510.25181.1	Human Resources Office S/M	1,400	1,400	-	0.00	0.00%
3510	NS133	201.1420.240.370.9.3510.25182.1	Human Resources Contr. Serv.	9,800	12,800	3,000	0.00	30.61%
3510	NS135	201.1420.260.370.9.3510.25184.1	Human Resources Memberships	220	220	-	0.00	0.00%
3510	NS136	201.1420.260.370.9.3510.25185.1	Human Resources Prof. Dev.	1,000	1,000	-	0.00	0.00%

Program	Alias	Account Number	Account Description	FY20 Budget	FY21 Requested Budget	FY20 Budget vs FY21 Requested Difference	FY21 Requested FTE's	FY21/FY20 % Difference
3510	NS137	201.1420.260.370.9.3510.25186.1	Human Resources Recruiting Exp.	1,000	1,000	-	0.00	0.00%
3510	NS138	201.1430.260.370.9.3510.25191.1	Legal Services	40,000	40,000	-	0.00	0.00%
3510	NS301	201.2110.250.370.9.3510.25161.1	Dir. Of T&L S/M	-	840	840	0.00	100.00%
3510	S100	201.1210.110.370.9.3510.25101.1	Superintendent's Salary	84,050	85,733	1,683	0.40	2.00%
3510	S101	201.1210.120.370.9.3510.25102.1	Supt. Support Staff	38,319	30,750	(7,569)	0.40	-19.75%
3510	S103A	201.2110.110.370.9.3510.25115.1	Dir. of Teaching/Learning Salary	76,570	78,294	1,724	0.40	2.25%
3510	S104A	201.2110.120.370.9.3510.25104.1	Teach/Learning Support Staff	66,388	45,806	(20,582)	0.60	-31.00%
3510	S106	201.1410.110.370.9.3510.25106.1	Director of Finance & Operations	84,769	88,647	3,878	0.50	4.57%
3510	S107	201.1410.120.370.9.3510.25107.1	Financial Serv. Staff	207,806	214,236	6,430	2.50	3.09%
3510	S108	201.1420.110.370.9.3510.25108.1	Director of Human Resources	47,265	48,329	1,064	0.40	2.25%
3510	S109	201.1420.120.370.9.3510.25109.1	Human Resources Staff Sal.	50,883	37,572	(13,311)	0.60	-26.16%
3510 Total				738,570	740,296	1,726	5.80	0.23%
3520	NS140	201.2210.250.370.9.3520.25251.1	Principals S/M	22,455	25,000	2,545	0.00	11.33%
3520	NS141	201.2420.240.370.9.3520.25252.1	Principals Copier Maintenance	2,500	2,500	-	0.00	0.00%
3520	NS142	201.2210.260.370.9.3520.25253.1	Graduation Expenses	19,598	19,598	-	0.00	0.00%
3520	NS143	201.2210.260.370.9.3520.25254.1	Prin. Prof. Development	6,550	6,550	-	0.00	0.00%
3520	S110	201.2210.110.370.9.3520.25201.1	Principal's Salary	174,023	177,939	3,916	1.00	2.25%
3520	S111	201.2210.120.370.9.3520.25202.1	Principals Clerical Salary	297,981	300,478	2,497	4.00	0.84%
3520	S112	201.2210.110.370.9.3520.25203.1	Asst. Principals	278,802	288,512	9,710	2.00	3.48%
3520 Total				801,909	820,577	18,668	7.00	2.33%

Program	Alias	Account Number	Account Description	FY20 Budget	FY21 Requested Budget	FY20 Budget vs FY21 Requested Difference	FY21 Requested FTE's	FY21/FY20 % Difference
3530	NS144	201.1110.250.370.9.3530.25351.1	School Committee S/M	1,600	1,600	-	0.00	0.00%
3530	NS145	201.1110.260.370.9.3530.25352.1	School Committee Dues	6,800	6,800	-	0.00	0.00%
3530	NS146	201.1110.260.370.9.3530.25353.1	School Committee Conferences	500	500	-	0.00	0.00%
3530	NS147	201.1110.240.370.9.3530.25354.1	School Comm. Contr. Services	1,000	1,000	-	0.00	0.00%
3530	S113	201.1110.120.370.9.3530.25301.1	School Comm. Clerical Salary	3,500	3,500	-	0.00	0.00%
3530 Total				13,400	13,400	-	0.00	0.00%
4620	NS153	201.4110.250.370.9.4620.26251.1	Bldg. Serv. Wkr. S/M	31,750	31,750	-	0.00	0.00%
4620	NS157	201.7400.260.370.9.4620.26255.1	Bldg. Serv. Wkr. Equipment	15,000	-	(15,000)	0.00	-100.00%
4620	S114	201.4110.130.370.9.4620.26201.1	Bldg. Serv. Wkr. Salary	501,724	532,741	31,017	9.00	6.18%
4620	S115	201.4110.130.370.9.4620.26202.1	Bldg. Serv. Wkr. Overtime	79,332	86,500	7,168	0.00	9.04%
4620	S116	201.4110.130.370.9.4620.26203.1	Ripley Bldg. Serv. Wkr. Sal.	26,142	29,758	3,616	0.40	13.83%
4620	S117	201.4110.130.370.9.4620.26204.1	Ripley Bldg. Serv. Wkr. Overtime	1,694	300	(1,394)	0.00	-82.29%
4620 Total				655,642	681,049	25,407	9.40	3.88%
4630	NS158	201.1450.250.370.9.4630.26351.1	I.T. Services Office S/M	15,000	15,000	-	0.00	0.00%
4630	NS160	201.1450.240.900.9.4630.26353.1	Contr. Services - Web Page	3,000	3,000	-	0.00	0.00%
4630	NS162	201.1450.260.370.9.4630.26355.1	I. T. Services New Equipment	70,000	70,000	-	0.00	0.00%
4630	NS163	201.4400.260.370.9.4630.26356.1	I. T. Services Networking	86,000	91,198	5,198	0.00	6.04%
4630	NS166	201.1450.260.370.9.4630.26363.1	I. T. Serv. Admin. Software Support	73,000	73,000	-	0.00	0.00%
4630	NS169	201.4230.260.900.9.4630.26367.1	I.T. Vehicle Maint.	500	500	-	0.00	0.00%
4630	NS170	201.4230.260.900.9.4630.26368.1	I.T. Gasoline	350	350	-	0.00	0.00%

Program	Alias	Account Number	Account Description	FY20 Budget	FY21 Requested Budget	FY20 Budget vs FY21 Requested Difference	FY21 Requested FTE's	FY21/FY20 % Difference
4630	NS171	201.4230.260.900.9.4630.26369.1	I.T. Vehicle Insurance	450	450	-	0.00	0.00%
4630	S119	201.1450.110.370.9.4630.26301.1	Dir. of Info. Tech.	75,545	77,336	1,791	0.50	2.37%
4630	S120	201.1450.130.370.9.4630.26302.1	I.T. Services Unit Ldr. Salary	157,145	164,997	7,852	1.50	5.00%
4630	S121	201.1450.130.370.9.4630.26303.1	I.T. Sr. Support Analyst Sal.	270,709	279,022	8,313	4.00	3.07%
4630	S124	201.1450.120.370.9.4630.26304.1	I.T. Services Clerical Sal.	30,895	30,344	(551)	0.37	-1.78%
4630 Total				782,594	805,197	22,603	6.37	2.89%
4640	NS174	201.4210.250.370.9.4640.26451.1	Maintenance S/M - Grounds	39,010	39,010	-	0.00	0.00%
4640	NS175	201.4220.250.370.9.4640.26452.1	Maint. S/M - Buildings	56,500	56,500	-	0.00	0.00%
4640	NS176	201.4210.240.370.9.4640.26453.1	Maint. Contr. Services - Grounds	84,400	84,400	-	0.00	0.00%
4640	NS177	201.4220.240.370.9.4640.26454.1	Maint. Contr. Services - Buildings	127,410	137,410	10,000	0.00	7.85%
4640	NS178	201.4210.240.370.9.4640.26455.1	Maint. Contr. Services - Snow Plow	42,000	42,000	-	0.00	0.00%
4640	NS180	201.4200.260.370.9.4640.26457.1	Trash Pickup & Recycling	27,000	29,062	2,062	0.00	7.64%
4640	NS182	201.7400.260.370.9.4640.26459.1	Maint. Replacement Equipment	20,000	26,400	6,400	0.00	32.00%
4640	S125	201.4200.130.370.9.4640.26401.1	Maintenance Manager Salary	52,207	53,300	1,093	0.00	2.09%
4640	S126	201.4200.130.370.9.4640.26402.1	Maintenance Salary	145,512	134,587	(10,925)	1.60	-7.51%
4640	S127	201.4200.130.370.9.4640.26403.1	Maintenance Overtime	20,000	20,000	-	0.00	0.00%
4640	S128	201.4200.130.370.9.4640.26404.1	Maint. Supplemental Labor	15,000	15,000	-	0.00	0.00%
4640	S128A	201.4200.130.370.9.4640.26406.1	Maintenance Assistant Manager Salary	28,000	-	(28,000)	0.00	-100.00%
4640	S129	201.4200.120.370.9.4640.26405.1	Maintenance Clerical Salary	4,047	4,336	289	0.12	7.14%
4640 Total				661,086	642,005	(19,081)	1.72	-2.89%

Program	Alias	Account Number	Account Description	FY20 Budget	FY21 Requested Budget	FY20 Budget vs FY21 Requested Difference	FY21 Requested FTE's	FY21/FY20 % Difference
4650	NS186	201.4230.260.370.9.4650.26554.1	Maintenance Gasoline	3,700	4,070	370	0.00	10.00%
4650	NS187	201.4230.260.370.9.4650.26555.1	Maint. Vehicle Insurance	1,300	1,430	130	0.00	10.00%
4650	NS188	201.7600.260.370.9.4650.26556.1	Maint. Vehicle Replacement	30,000	33,000	3,000	0.00	10.00%
4650 Total				35,000	38,500	3,500	0.00	10.00%
4660	NS189	201.3300.250.370.1.4660.26651.1	Transportation S/M	56,179	61,295	5,116	0.00	9.11%
4660	NS191	201.3300.260.370.1.4660.26653.1	Gasoline/Diesel Fuel	55,839	65,440	9,601	0.00	17.19%
4660	NS192	201.3300.260.370.1.4660.26654.1	Trans. Vehicle Insurance	6,827	8,192	1,365	0.00	19.99%
4660	NS197	201.7600.260.370.1.4660.26659.1	Trans. Vehicle Replacement	255,872	314,360	58,488	0.00	22.86%
4660	NS198	201.3300.240.370.1.4660.26660.1	Trans. Contracted Service	38,611	34,655	(3,956)	0.00	-10.25%
4660	NS199	201.3300.260.370.1.4660.26661.1	Trans. Leases	-	6,000	6,000	0.00	100.00%
4660	S131	201.3300.130.370.1.4660.26601.1	Transportation Manager Salary	38,067	36,990	(1,077)	0.00	-2.83%
4660	S132B	201.3300.130.370.1.4660.26602.1	Drivers' Salary	400,087	381,142	(18,945)	*0.00	-4.74%
4660	S133	201.3300.130.370.1.4660.26603.1	Drivers' Overtime	12,500	12,500	-	0.00	0.00%
4660	S134	201.3300.130.370.1.4660.26604.1	Mechanics' Salary	88,273	91,927	3,654	0.00	4.14%
4660	S135	201.3300.130.370.1.4660.26605.1	Mechanics' Overtime	6,583	7,000	417	0.00	6.33%
4660	S136	201.3300.130.370.1.4660.26606.1	Trans. Coordinator Salary	54,698	39,646	(15,052)	0.00	-27.52%
4660 Total				1,013,536	1,059,147	45,611	0.00	4.50%
4670	NS200	201.3300.260.370.2.4670.26751.1	SPED CASE Trans. Contracted Services	484,681	628,273	143,592	0.00	29.63%
4670	NS201	201.3300.260.370.2.4670.26752.1	SPED OTHER Trans. Contracted Services	81,107		(81,107)	0.00	-100.00%
4670	NS204	201.3300.260.370.2.4670.26763.1	SPED Vehicle Insurance	305	600	295	0.00	96.72%

Program	Alias	Account Number	Account Description	FY20 Budget	FY21 Requested Budget	FY20 Budget vs FY21 Requested Difference	FY21 Requested FTE's	FY21/FY20 % Difference
4670	NS205	201.3300.250.370.2.4670.26764.1	SPED VEHICLE S/M	250	500	250	0.00	100.00%
4670 Total				566,343	629,373	63,030	0.00	11.13%
4680	NS206	201.4120.260.370.9.4680.26851.1	CCHS Heating	67,135	94,549	27,414	0.00	40.83%
4680	NS207	201.4120.260.910.9.4680.26852.1	Ripley Heating	13,522	14,875	1,353	0.00	10.01%
4680	NS208	201.4120.260.370.9.4680.26853.1	Trans. Repair Heating	5,386	5,925	539	0.00	10.01%
4680 Total				86,043	115,349	29,306	0.00	34.06%
4690	NS204B	201.3300.260.910.9.4690.26952.1	Transportation Electricity	4,155	6,000	1,845	0.00	44.40%
4690	NS213	201.4130.260.370.9.4690.26951.1	CCHS Electricity	280,232	318,434	38,202	0.00	13.63%
4690	NS214	201.4130.260.910.9.4690.26952.1	Ripley Electricity	27,007	29,708	2,701	0.00	10.00%
4690	NS216	201.4130.260.370.9.4690.26960.1	CCHS Water/Sewer	25,431	29,982	4,551	0.00	17.90%
4690	NS217	201.4130.260.910.9.4690.26961.1	Ripley Water/Sewer	2,657	2,923	266	0.00	10.01%
4690	NS219	201.4130.260.370.9.4690.26970.1	Telephone	45,010	47,261	2,251	0.00	5.00%
4690 Total				384,492	434,308	49,816	0.00	12.96%
5800	NS257	201.8200.260.370.9.5800.28068.1	H.S. '13 Building - Principal	1,300,000	1,300,000	-	0.00	0.00%
5800	NS258	201.8200.260.370.9.5800.28069.1	H.S. '13 Building - Interest	764,091	705,133	(58,958)	0.00	-7.72%
5800	NS261	201.8200.260.370.9.5800.28072.1	H.S. '15 Building - Principal	1,350,000	1,350,000	-	0.00	0.00%
5800	NS262	201.8200.260.370.9.5800.28073.1	H.S. '15 Building - Interest	787,189	729,220	(57,969)	0.00	-7.36%
5800	NS265	201.8100.260.370.9.5800.28076.1	H.S. '19 Multipurpose BAN - Principal	25,000	50,000	25,000	0.00	100.00%
5800	NS266	201.8100.260.370.9.5800.28078.1	H.S. '16 Building - Principal	115,000	115,000	-	0.00	0.00%
5800	NS267	201.8200.260.370.9.5800.28077.1	H.S. '18 Landfill - Interest	52,240	50,000	(2,240)	0.00	-4.29%

Program	Alias	Account Number	Account Description	FY20 Budget	FY21 Requested Budget	FY20 Budget vs FY21 Requested Difference	FY21 Requested FTE's	FY21/FY20 % Difference
5800	NS268	201.8200.260.370.9.5800.28079.1	H.S. '16 Building - Interest	55,800	52,350	(3,450)	0.00	-6.18%
5800 Total				4,449,320	4,351,703	(97,617)	0.00	-2.19%
5810	NS222	201.5200.260.370.9.5810.28151.1	Workers' Compensation	129,091	125,000	(4,091)	0.00	-3.17%
5810	NS224	201.5200.260.370.9.5810.28153.1	FICA Medical Insurance	275,281	294,794	19,513	0.00	7.09%
5810	NS225	201.5200.260.370.9.5810.28154.1	Unemployment Compensation	22,000	22,000	-	0.00	0.00%
5810	NS226	201.5200.260.370.9.5810.28155.1	Hospital/Life Insurance	1,394,366	1,483,803	89,437	0.00	6.41%
5810	NS227	201.5200.260.370.9.5810.28156.1	Social Security Tax	45,773	46,406	633	0.00	1.38%
5810	NS228	201.5260.260.370.9.5810.28157.1	Public Liability Insurance	38,363	41,821	3,458	0.00	9.01%
5810	NS229	201.5260.260.370.9.5810.28158.1	Sch. Comm. Prof. Liability	6,565	8,689	2,124	0.00	32.35%
5810	NS230	201.5260.260.370.9.5810.28159.1	Nurses Liability Insurance	240	240	-	0.00	0.00%
5810	NS231	201.5200.260.370.9.5810.28163.1	Retiree Medical Insurance	349,418	376,831	27,413	0.00	7.85%
5810	NS232	201.5200.260.370.9.5810.28164.1	OPEB Liability - Active EE Retiree Medical Ins.	563,444	550,000	(13,444)	0.00	-2.39%
5810 Total				2,824,541	2,949,584	125,043	0.00	4.43%
5820	NS234	201.5100.260.370.9.5820.28251.1	Retirement	774,118	705,905	(68,213)	0.00	-8.81%
5820 Total				774,118	705,905	(68,213)	0.00	-8.81%
5830	NS235	201.9110.260.370.9.5830.28351.1	School Choice Assessment	98,899	73,019	(25,880)	0.00	-26.17%
5830	NS236	201.9120.260.370.9.5830.28352.1	Charter School Assessment	80,040	42,000	(38,040)	0.00	-47.53%
5830 Total				178,939	115,019	(63,920)	0.00	-35.72%
5840	NS237	201.5500.260.900.9.5840.28451.1	Postage	15,000	10,000	(5,000)	0.00	-33.33%
5840	NS238	201.5500.240.370.9.5840.28452.1	Audit Contract	38,850	48,585	9,735	0.00	25.06%

Program	Alias	Account Number	Account Description	FY20 Budget	FY21 Requested Budget	FY20 Budget vs FY21 Requested Difference	FY21 Requested FTE's	FY21/FY20 % Difference
5840	NS239	201.5500.260.370.9.5840.28453.1	Banking Services	9,304	3,000	(6,304)	0.00	-67.76%
5840	NS240	201.5500.260.370.9.5840.28454.1	Treasurer Bonds	460	500	40	0.00	8.70%
5840 Total				63,614	62,085	(1,529)	0.00	-2.40%
Grand Total				34,687,733	35,444,885	757,152	203.78	2.18%

*Excludes
Drivers
FTE's

Appendix F: Glossary

Adult Education – Adult Education program tuitions, fees, and expenditures.

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

Chapter 70 – The Chapter 70 program is the major program of state aid to public elementary and secondary schools. In addition to providing state aid to support school operations, it also establishes minimum spending requirements for each school district and minimum requirements for each town's share of school costs. The reimbursement amount fluctuates from year to year.

Chapter 71 – This is the state aid reimbursement of transportation costs to regional schools for all pupils living more than one and half miles from their school. This excludes special education transportation. Reimbursement percentages fluctuate from year to year.

Charter School Reimbursement – State reimbursement for the student tuition and the capital facilities tuition component paid to Commonwealth charter schools.

Department Revolving Accounts – Department level revolving accounts for gifts, collections, trips, etc.

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.

General and Technology Stabilization Revolving Accounts – School committee transfers to and from CCRSD Stabilization accounts. Stabilization accounts act as a savings vehicle for School Committee to equalize the impact of capital expenditures over time. CCRSD General and Technology Stabilization revolving accounts we're expended almost entirely as part of the High School Building Project.

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.

Interest Earnings – Interest earnings of the District various interest bearing checking and savings accounts.

Lecture & Enrichment Trust Account – Private purpose trust established to support the Ruettgers Lecture Series.

Appendix F: Glossary (Continued)

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*)

Miscellaneous Revenue – Other miscellaneous revenues include nonrecurring revenues streams like rebates or refunds from prior year purchases, payments relating to the Districts one-to-one laptop lease program, and E-Rate reimbursements.

Off Duty Detail Revolving Account – The collection and expenditures of custodial and bus driver off duty detail reimbursements.

Other Fund & Gift Accounts – Includes CCRSD unrestricted gift accounts, alumni account, and Educational Testing account.

Other Post-Employment Benefits (OPEB) Trust – Trust fund established by School Committee to fund future retiree health care costs.

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

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

Rental of School Facilities – Revolving Account set up for CCRSD rental revenue.

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.

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.

Transportation Passes and Parking Monitors – The collection and expenditure of parking fees. The fund is used to support the salary of the parking monitor position.