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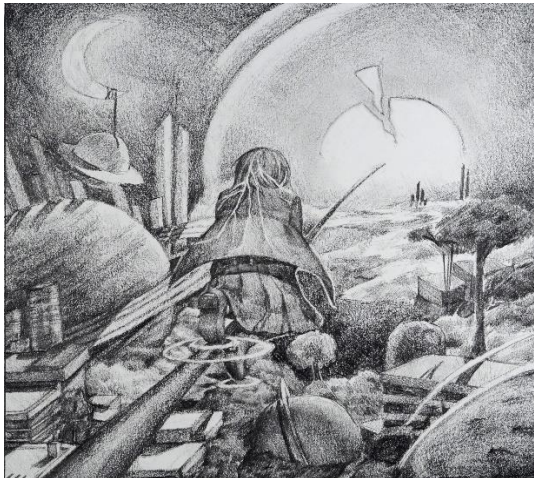


Artwork by CCRSD Student Henry Johnstone

Superintendent and School Committee's FY20 Adopted Budget



Concord-Carlisle Regional School District
Concord, Massachusetts



Artwork by CCRSD Student Kyra Chen



Artwork by CCRSD Student Paula Chung

January 2019
www.concordcarlisle.org

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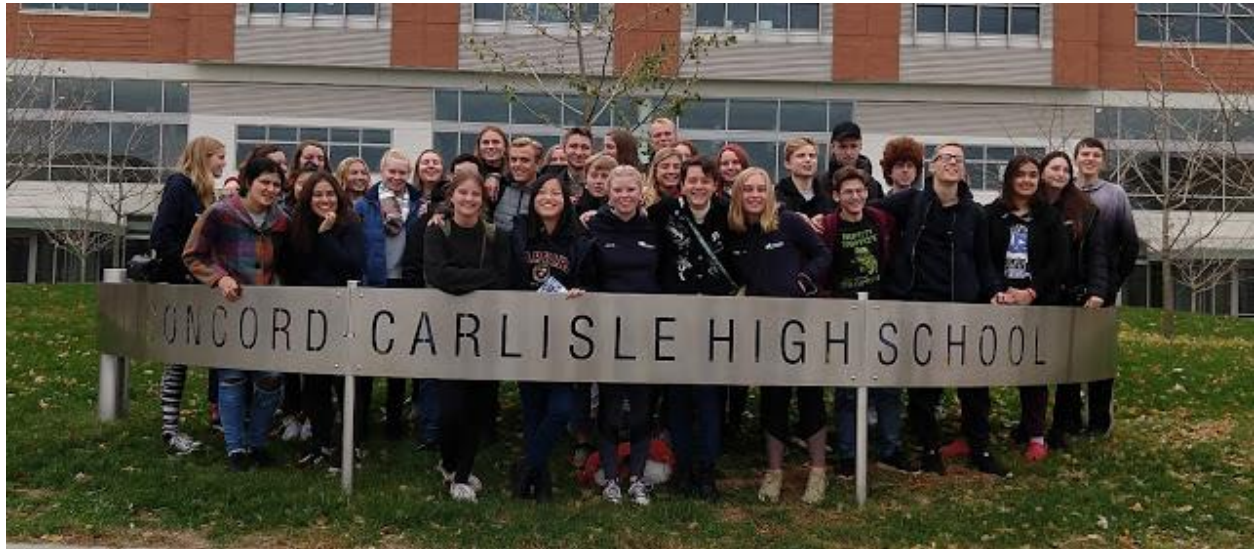
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Mission

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



CCHS Denmark Exchange Program

Core Values and Beliefs

Academic Excellence

Respectful and Empathic Community

Educational Equity

Continuous Improvement

Professional Collaboration



CCHS Boys Hockey Community Service

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Section I: Introduction



Artwork by CCRSD Student Zoe Zuffante

Executive Summary

The Concord-Carlisle Regional School District (CCRS) completed the FY20 budget development process with a vote from the School Committee on December 11, 2018. 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 Superintendent's 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 FY20 operating budget request for CCRS of \$30,238,413 represents a 3.92% increase above the FY18 appropriation. Debt service relating to the High School Building Project continues to decline resulting in a total FY20 budget request of 34,687,733, a 2.78% increase above the FY19 approved budget. See CCRS School Committee Approved Line Item Budget in appendix item (H).

Moody's Negative Outlook

CCRS participated in a credit review by Moody's during October, 2018. The review affirmed CCRS's AAA rating, citing both Concord's and Carlisle's mature tax base with strong wealth metrics, the District's strong cash position, and limited future borrowing plans. However, the credit outlook for CCRS was changed to negative primarily as a result of diminished district reserve funds. A negative credit outlook jeopardizes CCRS's AAA rating unless corrective action is taken. Please see appendix item (A) for the full Moody's report.

Moody's Negative Outlook (Continued)

For a number of years CCRSD was able to reduce assessments to the Towns of Concord and Carlisle by utilizing in district reserve funds, most notably through the excess and deficiency fund (E&D). The FY20 budget nearly halves the use of in district reserve funds from \$689,460 in FY19 to \$350,000. A further reduction in budgeted use of in district reserve funds is anticipated in FY21. Combined with positive operating results, the district anticipates modest increases to E&D over the next two budget cycles.

As a result of reducing the use of in district reserves for FY20, combined assessments to Concord and Carlisle will increase by 3.34% compared to the total budget increase of 2.78%.

Restructuring and Reporting Changes

Administrative reorganization efforts and anticipated financial reporting changes include:

- I. Elimination of 1 district wide administrative position and 1.5 support positions (2.5 FTE) in FY18. The total savings to both the Concord-Carlisle Regional School District and the Concord Public School District, is \$257,157. Further, reorganization of the Human Resources Director position to Human Resources Manager, and savings from attrition at the Deputy Superintendent of Finance position will save CPS and CCRSD \$85,000.
- II. Over the summer the District advertised an RFP for a new School Committee and Special Education lawyer. By doing so the rate went from \$1,100 to \$210 per hour in FY19. We anticipate the cost savings to be significant.
- III. IT cost classifications have been revamped by the Department of Elementary and Secondary Education (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, the budgets 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 by 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. See DESE chart of accounts in appendix item (B) for additional details and effective dates.

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 (C).

Other Post-Employment Benefits (Continued)

Fiscal Year	OPEB Contribution
2012	\$250,000
2013	\$575,000
2014	\$76,954
2015	\$350,000
2016	\$489,691
2017	\$705,000
2018	\$735,499
2019	\$600,000
2020	\$563,444
Total	\$4,345,588

Special Education

In the winter of 2018, a comprehensive review of special education services was conducted. Relative to finances, the report focused on the models of service delivery and continuation of programming. The full report is posted on the district's web page.

- **Utilization of special education teaching staff and tutors-** In the spring of 2018, the Concord-Carlisle Regional School District special education faculty met extensively and reconfigured services to be focused on providing service to cohorts of students and increasing the direct service provided by special educators rather than tutors. The District realized a significant savings from the reduction of 4 tutor positions in FY19.
- **Developing a continuum of services-** The District is reviewing its program to ensure continuity and promote specialized instruction. Supporting students toward the graduation requirements can have positive impacts fiscally since services are not then provided during traditional high school years.

Education Reform and Mandates

State and federal requirements can evolve and change. Pending legislation is constantly monitored. No new dramatic initiatives seem imminent. Prior mandates, however, require ongoing monitoring to ensure implementation and effectiveness:

- **English Language Learners:** Our student population continues to grow in diversity. Services are mandated and can require additional staffing at any time.
- **Grants and Reimbursements:** Federal grant rates can fluctuate quickly depending on the decisions made at the federal level. Recent changes in Massachusetts provided us unexpected additional support in special education and METCO. The state legislation continues to debate changes to the Chapter 70 formula. We stay connected and aware of these discussions in addition to lobbying through organizations and local legislators.

Enrollment

Enrollment increased slightly from 1,272 students to 1,274. The 5-year outlook, based upon the historical actuals, is stable for the district. There are no anticipated policies or DESE changes that would affect student enrollment. The Assessment ratio on October 1st, 2018 for the FY20 budget year is 75.25% Concord and 24.75% Carlisle. See appendix item (D) for the most recent New England School Development Council (NESDEC) enrollment report.

Capital Planning

Administration, together with the School Committee and Campus Advisory Committee has developed a list of the campus' capital needs. See appendix item (E). Below is a list of the needs evaluated by the Campus Advisory Sub Committee. Bolded items are the School Committee's and Administration's priority for FY20.

- **Addition to and optimization of campus parking**
- **Roadway, sidewalk, and lighting improvements including:**
 - **Resurfacing of the roadway from Walden St. to Thoreau St.**
 - **Resetting of structures in the roadway**
 - **Repair or replacement of catch basins and structures**
 - **Granite curbing**
 - **Replacement of the sidewalks from Thoreau St. and Walden St.**
 - **Installation of new roadway lighting, poles, fixtures, bases, wiring and controls from Walden St. to Thoreau St.**
- Potential uses for the recently capped landfill site
- Concessions building and restroom facilities for the stadium
- Other potential campus projects including:
 - Outdoor track and field
 - Field house/recreation building/indoor ice rink
 - Outdoor learning space(s)
 - Garden/greenhouse space
 - Pavilion

Gale Associates, Inc. conducted a feasibility study of needs evaluated by the Campus Oversight Subcommittee. A preliminary feasibility study is available as appendix item (F) and the final feasibility study will be available on the District's website in early February. Based on the preliminary report, School Committee has prepared motions for 2019 Town Meetings for reconstruction of the access road and for design and construction of a new parking lot.

Transportation

Concord-Carlisle Regional School District has 20 buses, 1 of which is a wheelchair bus. The oldest of the fleet are from 2006. The District is developing a 10-year replacement cycle to address bus replacements. The District is currently conducting a comprehensive transportation review. Below is a listing of the fleet. As part of the FY19 budget, the district has completed the procurement process of two new vehicles for delivery in fiscal 2019. Below is a listing of the fleet. The two bolded vehicles are scheduled for replacement in fiscal 2019.

YEAR	MAKE	TYPE	MILEAGE
2006	Blue Bird	Bus	197,522
2006	Blue Bird	Bus	218,424
2008	Thomas	Bus	187,122
2008	Thomas	Bus	186,079
2009	Thomas	Bus	153,330
2010	Thomas	Bus	145,555
2010	Blue Bird	Bus	158,548
2012	Thomas	Bus	128,702
2017	T-1218S	Bus	62,443
2017	T-1048S	Whlchr	28,183
2017	T-1218S	Bus	52,540
2017	T-1218S	Bus	58,947
2017	Blue Bird	Bus	35,710
2017	Blue Bird	Bus	10,218
2017	Blue Bird	Bus	12,037
2017	Blue Bird	Bus	11,846
2017	Blue Bird	Bus	15,700
2017	Blue Bird	Bus	13,028
2017	Blue Bird	Bus	13,824
2017	Blue Bird	Bus	13,640

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. Other obligations including changes to longevity, shift differentials, etc. are accounted for in the zero-based budget.

Bargaining Unit	FY19	FY20	FY21	Contract Expiration
CCRSB Building Service Workers	2.75%	2.75%	2.75%	June, 2021
Concord-Carlisle Teachers Association	2.00%	2.50%-2.75%	TBD	June, 2020
Secretaries Unit	2.75%	2.75%	TBD	June, 2020
Bus Drivers Unit	2.75%	2.75%	2.75%	June, 2021
Maintenance	2.75%	2.75%	2.75%	June, 2021
CCRSB Tutors	3.00%	TBD	TBD	June, 2019

External Funding

CCRSB receives additional revenue other than the assessed amount. Below is a chart of the additional revenue received in FY18 and what the district is projected to receive in FY19 and FY20. FY18 operating performance of other special revenue funds can be found in appendix item (G). An accompanying glossary can be found in appendix item (I).

EXTERNAL FUNDING SOURCE	FY18 ACTUAL	FY19 PROJECTED	FY20 PROJECTED
Circuit Breaker Revolving Account	902,218	1,032,797	860,469
Chapter 70	2,429,801	2,568,503	2,568,503
Chapter 71	486,274	531,028	531,028
Charter School Reimbursement	3,495	4,963	4,963
Federal Grants	414,963	362,266	326,039
Interest Earnings	110,468	100,000	105,000
METCO	357,440	387,083	357,440
Miscellaneous Revenue	199,736	80,000	30,000
Rental of School Facilities	30,736	30,000	30,000
TOTALS:	4,935,131	5,096,640	4,813,442

Health Insurance

Health care premiums continue to rise at a pace greater than inflation. FY19 active employee premiums increased between 5% and 9.5% depending on carrier and plan. A similar increase is expected in FY20.

FY17-FY20 Health Insurance Costs

(Active Employees)

FY17: \$989,913

FY18: \$1,039,901

FY19: \$1,267,605 (estimated)

FY20: \$1,394,366 (estimated)

Retiree health insurance premium rates increased between 8% and 16% in calendar year 2018 due to changing regulations relating to prescription drugs. Calendar year 2019 rates will additionally increase between 0% and 1.3% from the previous year.

Beyond premium increases, the cost of retiree health insurance increases proportionately to the number of eligible retirees. Due to the increasing population of eligible retirees, the District expects retiree health insurance to be the fastest growing expenditure over the next decade.

FY17-FY20 Health Insurance Costs

(Retirees)

FY17: \$259,151

FY18: \$272,750

FY19: \$291,182 (estimated)

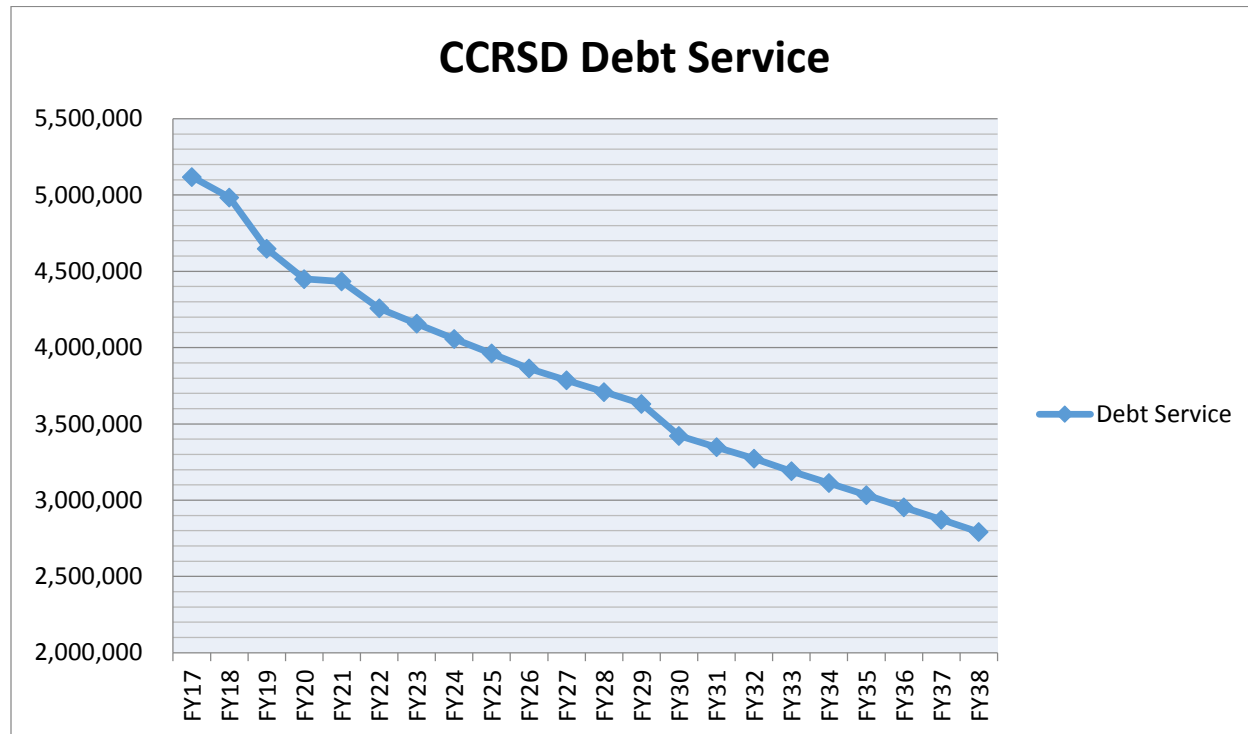
FY20: \$349,418 (estimated)

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. The table and chart do not include amounts for possible 2019 Town Meeting warrant articles for reconstruction of the CCRSD access road or for design and construction of a new parking lot.

Fiscal Year	Debt Service
FY17	5,118,980
FY18	4,984,609
FY19	4,647,698
FY20	4,449,320
FY21	4,434,354
FY22	4,258,128
FY23	4,157,632
FY24	4,057,136
FY25	3,962,536
FY26	3,863,190
FY27	3,786,172
FY28	3,709,155
FY29	3,632,137
FY30	3,422,474
FY31	3,348,071
FY32	3,273,381
FY33	3,190,743
FY34	3,113,092
FY35	3,034,046
FY36	2,953,467
FY37	2,872,888
FY38	2,792,033

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 provide 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. Instructional Practices 2. Quality of Effort and Work 3. Diverse Learners' Needs D. Evaluation Indicator 1. Educator Goals 2. Observations and Feedback 3. Ratings 4. Alignment Review	A. Environment Indicator 3. Student Safety, Health and Social and Emotional Needs E. Fiscal Systems Indicator 1. Fiscal Systems	A. Engagement Indicator 1. Family Engagement 2. Community and Business Engagement C. Communication Indicator 2. Culturally Proficient Communication	B. Cultural Proficiency Indicator 1. Policies and Practices D. Continuous Learning 1. Continuous Learning of Staff 2. Continuous Learning of Administration E. Shared Vision Indicator 1. Shared Vision Development

Goals and Planning

Student Achievement Goals

Based on plans for research-based intervention and the findings of the 2017-2018 special education reviews, students will receive support targeted to their needs as identified through data.

Objective	Action and Milestones	Alignment with Strategic Plan and Rubric	Timeline	Outcome and Evidence
To close performance gaps and provide effective interventions and special education settings	<ul style="list-style-type: none">• K-12 review of special education reports by leadership and staff• Reorganization of special education programs horizontally and vertically• Identify needs in research-based services and interventions• Support secondary leaders in collecting screening data and providing interventions	Strategic Plan: 1.1, 1.2 Evaluation Rubric: Standard I	Fall 2018 Winter 2018 Fall 2018 Ongoing	Reduce special education referrals Increase the number of students receiving intense special education support within the district Close MCAS performance gaps in subgroups identified as partially meeting targets

Goals and Planning (Continued)

Student Achievement Goals (Continued)

During the 2018-2019 school year, evaluators will collaborate with teachers to enhance the effectiveness of the teacher evaluation system.

Objective	Action and Milestones	Alignment with Strategic Plan and Rubric	Timeline	Outcome and Evidence
To foster a growth mindset through strong partnerships with evaluators and teachers	<ul style="list-style-type: none">• Review evaluation process with leadership team• Review the evaluation process collaboratively with CTA/CCTA representation and administration• Partner with evaluators to share observations during a case study• Review evaluation documents for consistency and cohesion vertically and horizontally• Review elementary evaluator structure	Strategic Plan: 1.1, 1.2, 1.3 Evaluation Rubric: Standard I	Fall 2018 Fall/ Winter 2018/19 Winter/ Spring 2019 November 2018 February 2019 May 2019 Fall/ Winter 2018/19	Increased number of evaluator/ teacher conferences Document the number of meetings devoted to evaluation (leadership, CTA/CCTA, individual) Documentation of strengths and areas of growth

Goals and Planning (Continued)

District Improvement Goals

Students will engage in strategies to promote wellness including mindfulness, an awareness of technology and a balanced approach to time outside of school.

Objective	Action and Milestones	Alignment with Strategic Plan and Rubric	Timeline	Outcome and Evidence
To create a learning environment that supports the wellness of students	<ul style="list-style-type: none">• Implement K-12 mindfulness resources and professional development as outlined in CEF grant• Develop supports to foster student awareness of a balanced approach to technology• Review 2018 YRBS data• Support secondary schools in review of homework practices and use of Challenge Success	Strategic Plan 2.1, 2.2, 2.3 Evaluation Rubric: Standard II	Ongoing Winter 2019 Fall 2018 Ongoing	Document frequency of mindfulness curriculum K-12 Student and Parent Surveys Re: Technology, Homework and Stress

Goals and Planning (Continued)

District Improvement Goals (Continued)

In collaboration with safety officials and members of the school community, school safety plans will be reviewed and updated.

Objective	Action and Milestones	Alignment with Strategic Plan and Rubric	Timeline	Outcome and Evidence
To promote a safe school environment	<ul style="list-style-type: none">• Reconvene School Safety Committee• Review and update 2010 safety plan document• Research and implement technology to enhance communication• Support the integration of a second School Resource Officer• Continue discussions of improvements and consistency of student safety drills	Strategic Plan 4.3 Evaluation Rubric: Standard II	Fall 2018, Winter 2019, Spring 2019 Winter/ Spring 2018/2019 Fall 2018 Fall 2018 Ongoing	Committee agendas and minutes Communication of new technical applications Updated 2019 PreK-12 safety plan

Goals and Planning (Continued)

District Improvement Goals (Continued)

Through a zero-based budget approach and review of all cost drivers, the FY20 budget will reflect cost effectiveness and efficiency while providing high quality service. Throughout the operational and capital planning processes, the needs of Concord Middle School will be a priority.

Objective	Action and Milestones	Alignment with Strategic Plan and Rubric	Timeline	Outcome and Evidence
To create a sound FY20 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 Review all cost drivers for possible reorganization and reallocation Plan for reconfiguration of CMS including all operational, facility and instructional needs Communicate with MSBA as to status of CMS Statement of Interest Collaborate with the Concord School Committee as to next steps for CMS upon MSBA notification 	Strategic Plan 4.1 Evaluation Rubric: Standard II	Fall 2018	FY20 Budget
To develop a plan for CMS short and long term facility improvements			Fall 2018	List of areas reorganized and potential savings
			Ongoing	Reconfiguration Plan CMS
			Fall 2018	CPS Warrant Articles
			Winter 2019	Annual Town Meeting Outcomes

Goals and Planning (Continued)

Professional Practice Goals

The leadership team will further its learning as to instructional engagement, innovation and integration while maximizing district opportunities currently available.

Objective	Action and Milestones	Alignment with Strategic Plan and Rubric	Timeline	Outcome and Evidence
To create a common understanding among district leaders as to engagement, innovation and integration	<ul style="list-style-type: none">• Support the completion and full implementation of Ripley STEAM lab• Further exposure, growth and learning opportunities for CCHS Rivers and Revolutions program• Provide leadership team access to professional development during administrator meetings• Prepare professional development plan for 2019-2020 including a review of structural needs (i.e. calendar, schedules, etc.)	Strategic Plan: 1.3 Evaluation Rubric: Standard I	Fall 2018 Winter/ Spring 2019 Ongoing Spring 2019	Full usage of STEAM Lab Professional Development Plan 2019-2020 List of leadership professional development experiences and identified areas of growth

Goals and Planning (Continued)

Professional Practice Goals (Continued)

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

Objective	Action and Milestones	Alignment with 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">• Implement professional development for staff as reflected in the 2018 CEF grant• Maximize the expertise of the newly hired METCO Director• Provide a School Committee forum in Boston• Monitor and assess the impact of the Religious Holiday Accommodation Policy• Identify, recruit and hire candidates of diverse backgrounds while supporting those hired in the spring of 2018	Strategic Plan: 3.1-3.4 Evaluation Rubric: Standard III and IV	Ongoing Ongoing Winter 2019 Winter 2019 Survey Ongoing Spring 2019 Hiring Season	Professional Development Calendar 2018-2019 Parent and Student Survey Results Agenda and Attendance at Boston Forum

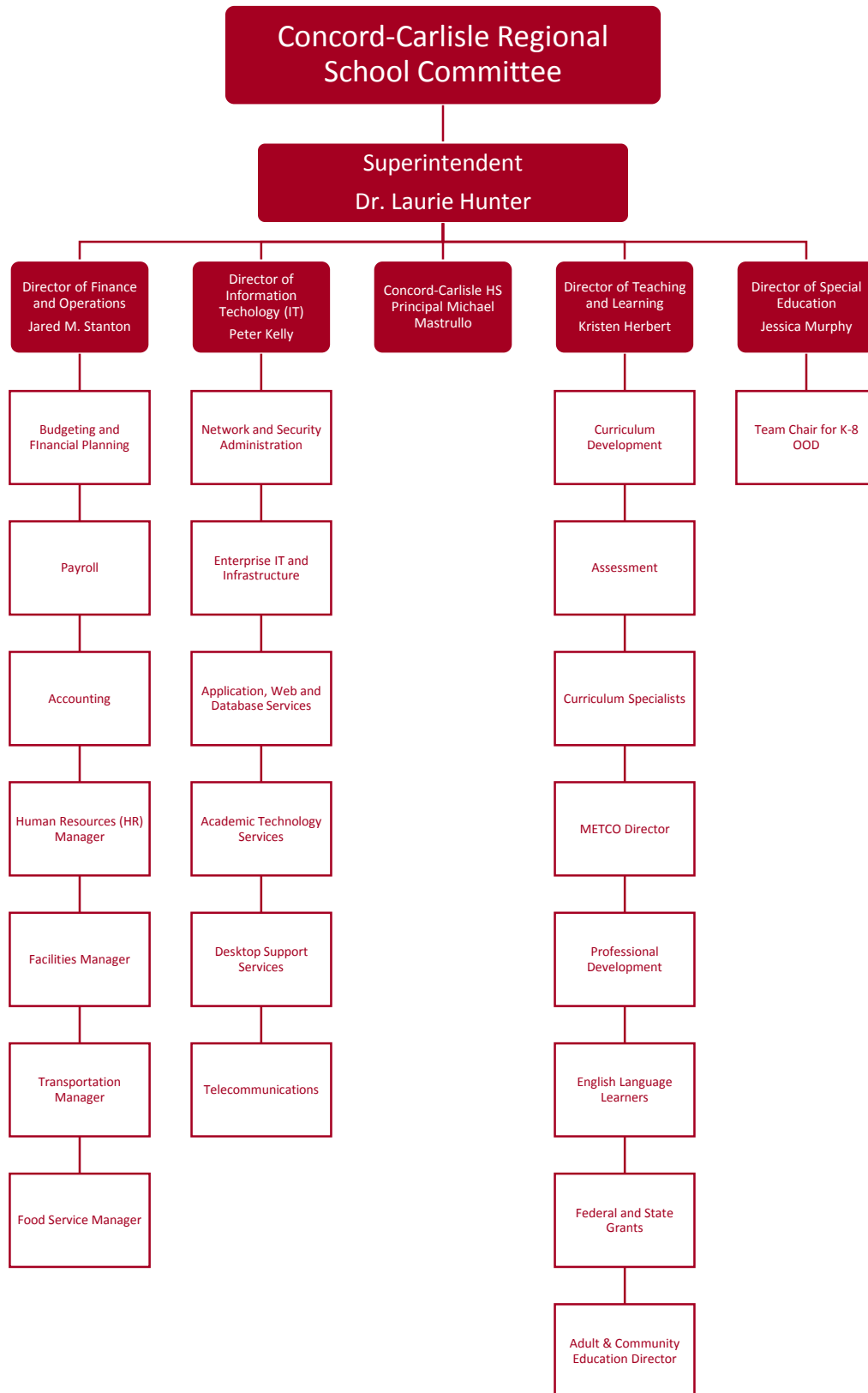
Goals and Planning (Continued)

Professional Practice Goals (Continued)

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

Objective	Action and Milestones	Alignment with 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">• Create relationships and ongoing communication structures with Carlisle Town Officials• Create opportunities to connect with stakeholders without children in school through community organizations• Provide opportunities for community members to participate and experience the schools• Implement School Committee email list	Evaluation Rubric: Standard III and IV	Ongoing Winter/ Spring 2019 Winter/ Spring 2019 Fall 2018	Meeting date and communications with Carlisle officials Documentation of events where community partnerships were fostered Email distributions

Organization Chart



Section II: FY20 Budget Summaries

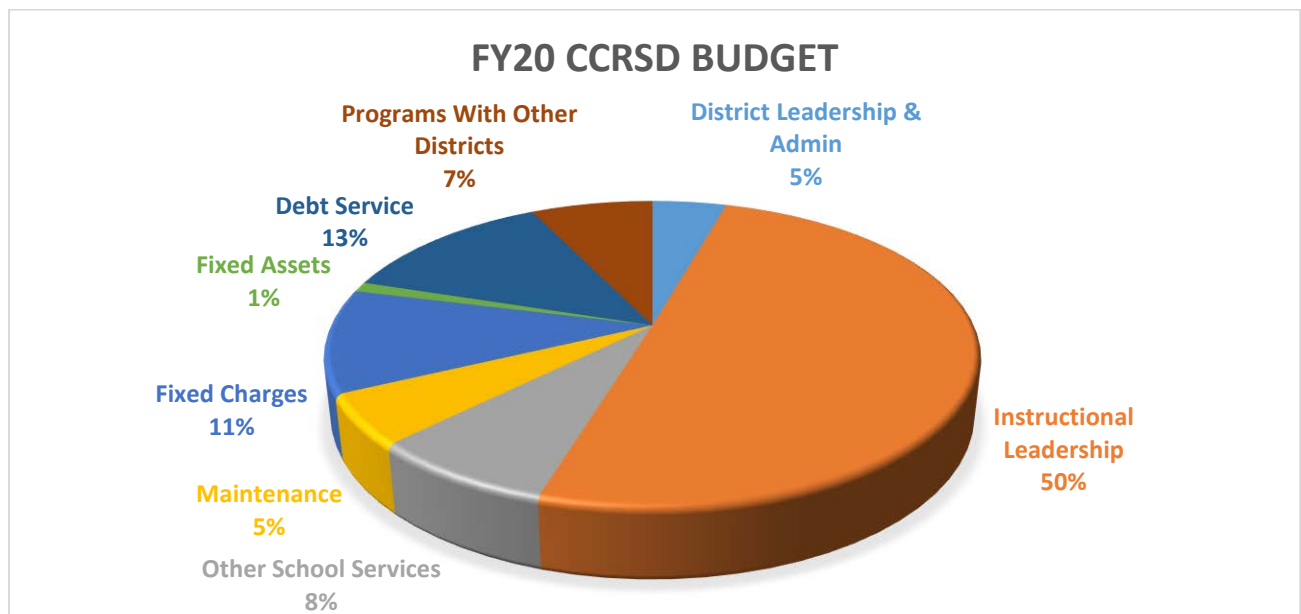


Artwork by CCRSD Student Glyn Mardis

DESE 1000 Function Table

Function	Function Description	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Requested	FY20 Requested Budget vs FY19 Budget Difference	FY19/ FY20 % Difference
1000	District Leadership & Admin	1,690,984	1,764,468	1,598,659	165,809	1,592,795	1,520,211	-72,584	-4.56%
2000	Instructional Leadership	15,992,967	16,065,875	16,091,314	-25,439	16,524,099	17,464,205	940,106	5.69%
3000	Other School Services	2,818,640	2,819,567	2,629,427	190,140	2,659,328	2,733,789	74,461	2.80%
4000	Maintenance	1,623,880	1,772,170	1,766,365	5,805	1,840,736	1,845,908	5,172	0.28%
5000	Fixed Charges	3,458,330	3,345,382	3,347,014	-1,632	3,536,043	3,800,913	264,870	7.49%
7000	Fixed Assets	266,567	228,844	196,348	32,496	301,053	360,898	59,845	19.88%
8000	Debt Service	4,988,209	4,988,209	4,988,258	-49	4,651,300	4,449,320	-201,980	-4.34%
9000	Programs With Other Districts	2,187,531	2,042,593	2,202,877	-160,284	2,644,068	2,512,489	-131,579	-4.98%
Totals:		33,027,108	33,027,108	32,820,263	206,845	33,749,422	34,687,733	938,311	2.78%

DESE 1000 Function Pie Chart



DESE 100 Function Table

DESE	DESE Function Description	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Requested	FY20 Requested Budget vs FY19 Budget Difference	FY19/FY20 % Difference
1110	SCHOOL COMMITTEE	12,307	13,826	14,182	-356	9,114	13,400	4,286	47.03%
1210	SUPERINTENDENT	145,296	150,669	150,441	228	126,666	135,869	9,203	7.27%
1220	DIRECTOR OF TEACHING AND LEARNING	61,932	48,280	47,554	726	60,424	70,188	9,764	16.16%
1230	DISTRICT WIDE ADMINISTRATION	107,864	73,656	73,656	0	87,202	76,570	-10,632	-12.19%
1410	BUSINESS & FINANCE	316,328	336,686	324,160	12,526	322,797	304,375	-18,422	-5.71%
1420	PERSONNEL & BENEFITS MGT.	156,127	144,861	120,798	24,063	153,301	111,568	-41,733	-27.22%
1430	ADMIN. SERVICES - LEGAL	30,000	95,898	103,652	-7,754	50,000	40,000	-10,000	-20.00%
1435	LEGAL SETTLEMENTS	40,000	31,186	0	31,186	0	0	0	0.00%
1450	ADMINISTRATIVE TECHNOLOGY-DISTRICT WIDE	821,130	869,406	764,217	105,189	783,291	768,241	-15,050	-1.92%
2110	CURRICULUM DIRECTORS	130,197	159,920	161,588	-1,668	146,589	158,371	11,782	8.04%
2210	SCHOOL LEADERSHIP	756,600	731,766	773,428	-41,662	767,319	799,409	32,090	4.18%
*2220	ACADEMIC DEPT. HEADS	534,347	577,319	579,908	-2,589	543,479	601,636	58,157	10.70%
2250	BUILDING TECHNOLOGY	15,000	15,000	0	15,000	15,000	0	-15,000	-100.00%
2305	CLASSROOM TEACHERS	10,195,019	10,197,447	10,193,338	4,109	10,766,861	11,249,908	483,047	4.49%
*2315	TEAM LEADERS/DEPT. CHAIRS	166,925	162,925	161,306	1,619	63,933	62,698	-1,235	-1.93%
2320	MED. THERAPUTIC SERV.	462,202	450,481	380,747	69,734	397,202	458,915	61,713	15.54%
2325	SUBSTITUTES	90,000	90,000	118,055	-28,055	88,500	143,500	55,000	62.15%
2330	INSTR. ASSISTANTS	975,746	1,056,003	1,090,590	-34,587	1,065,975	1,001,473	-64,502	-6.05%
2340	LIBRARIANS	251,268	204,473	189,872	14,601	179,723	179,314	-409	-0.23%
*2353	PROF. DEV. - TEACHERS	81,011	61,011	89,227	-28,216	80,988	69,000	-11,988	-14.80%
*2355	PROF. DEV. - SUBSTITUTES	24,303	9,303	9,600	-297	16,000	16,000	0	0.00%
*2357	PROF. DEV. - PROVIDERS	169,595	139,538	140,242	-704	157,272	144,000	-13,272	-8.44%
2410	TEXTBOOKS	62,009	57,720	50,662	7,058	61,607	134,434	72,827	118.21%
2415	OTHER BOOKS	27,816	27,316	24,804	2,512	27,575	29,862	2,287	8.30%
2420	INSTR. EQUIPMENT	63,340	50,620	36,545	14,075	43,293	29,462	-13,831	-31.95%
2430	INSTR. SUPPLIES	148,750	160,766	140,783	19,983	124,695	185,461	60,766	48.73%
2440	OTHER INSTR. SERVICES	209,878	168,786	140,816	27,970	139,828	110,660	-29,168	-20.86%
2451	CLASSROOM INSTR. TECH.	361,500	276,465	327,015	-50,550	390,143	520,500	130,357	33.41%
2453	OTHER TECH. EQUIP.	4,148	148	0	148	0	533	533	100.00%
2455	INSTR. SOFTWARE	1,590	1,590	13,984	-12,394	0	0	0	0.00%
2710	GUIDANCE COUNSELORS	1,018,337	1,112,663	1,113,411	-748	1,096,467	1,201,130	104,663	9.55%
2720	TESTING MATERIALS	8,155	4,924	5,702	-778	4,441	5,500	1,059	23.85%
2800	PSYCHOLOGICAL SERVICES	235,231	349,691	349,691	0	347,210	362,439	15,229	4.39%
3200	HEALTH SERVICES	137,891	163,168	160,395	2,773	156,550	194,003	37,453	23.92%
3300	PUPIL TRANSPORTATION	1,666,769	1,622,472	1,332,436	290,036	1,422,829	1,328,162	-94,667	-6.65%
3510	ATHLETICS	632,683	623,890	728,776	-104,886	676,245	792,143	115,898	17.14%
3520	OTHER STUDENT BODY ACTIVITIES	326,297	313,331	360,897	-47,566	354,679	364,306	9,627	2.71%
3600	SCHOOL SECURITY	55,000	96,706	46,924	49,782	49,025	55,175	6,150	12.54%
4110	CUSTODIAL SERVICES	607,502	616,295	629,654	-13,359	629,886	640,642	10,756	1.71%
4120	HEATING OF BUILDINGS	79,784	92,921	87,526	5,396	82,499	86,043	3,544	4.30%

DESE	DESE Function Description	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Requested	FY20 Requested Budget vs FY19 Budget Difference	FY19/FY20 % Difference
4130	UTILITIES/OTHER	405,331	448,111	345,761	102,350	430,561	380,337	-50,224	-11.66%
*4200	MAINTENANCE/BUILDINGS&GROUNDS	226,977	226,625	227,854	-1,229	249,913	291,766	41,853	16.75%
4210	OPERATIONS/GROUNDS	90,989	141,418	204,810	-63,392	132,204	165,410	33,206	25.12%
4220	OPERATIONS/BUILDINGS	95,000	168,409	208,600	-40,191	95,000	183,910	88,910	93.59%
4230	MAINTENANCE/EQUIPMENT&VEHICLES	43,297	60,500	50,444	10,056	155,672	11,800	-143,872	-92.42%
4400	NETWORKING/TELECOMMUNICATIONS	75,000	17,891	11,716	6,175	65,000	86,000	21,000	32.31%
5100	RETIREMENT BENEFITS	759,014	774,353	767,319	7,034	786,317	912,758	126,441	16.08%
5200	INSURANCE FOR ACTIVE EMPLOYEES	2,617,666	2,470,465	2,496,593	-26,128	2,637,513	2,779,373	141,860	5.38%
5260	NON-EMPLOYEE INSURANCE	29,000	37,066	36,783	283	38,980	45,168	6,188	15.87%
5500	OTHER FIXED COSTS	52,650	63,498	46,319	17,179	73,233	63,614	-9,619	-13.13%
6900	NON-PUBLIC TRANSPORTATION	15,000	5,000	4,320	680	15,000	0	-15,000	-100.00%
7200	ASSETS/BUILDINGS	37,500	15,751	0	15,751	20,000	0	-20,000	-100.00%
7300	ASSETS/NEW EQUIPMENT	42,050	36,142	24,152	11,990	47,289	14,026	-33,263	-70.34%
7400	ASSETS/REPLACEMENT EQUIPMENT	32,017	18,039	13,964	4,075	38,764	61,000	22,236	57.36%
7600	VEHICLE REPLACEMENT	140,000	153,912	153,912	0	180,000	285,872	105,872	58.82%
8100	DEBT RETIREMENT/SCHOOL CONSTRUCTION	489,000	489,000	489,428	-428	248,572	140,000	-108,572	-43.68%
8200	DEBT SERVICE/SCHOOL CONSTRUCTION	4,499,209	4,499,209	4,498,830	379	4,402,728	4,309,320	-93,408	-2.12%
9100	MASSACHUSETTS TUITIONS	147,813	47,813	30,177	17,636	147,813	0	-147,813	-100.00%
9110	TUITION FOR SCHOOL CHOICE	12,500	51,794	102,980	-51,186	102,014	98,899	-3,115	-3.05%
9120	TUITION TO COMMONWEALTH CHARTER SCHOOLS	90,000	90,000	70,504	19,496	107,023	80,040	-26,983	-25.21%
9200	OUT-OF-STATE TUITIONS	127,023	42,791	35,000	7,791	127,023	0	-127,023	-100.00%
9300	NON-PUBLIC TUITIONS	1,705,226	1,705,226	1,787,920	-82,694	1,880,226	3,024,471	1,144,245	60.86%
9400	COLLABORATIVE TUITIONS	104,969	104,969	176,296	-71,327	279,969	169,548	-110,421	-39.44%
*9900	SPECIAL CIRCUIT BREAKER OFFSET	0	0	0	0	0	-860,469	-860,469	-100.00%
	TOTALS:	33,027,108	33,027,108	32,820,263	206,845	33,749,422	34,687,733	938,311	2.78%

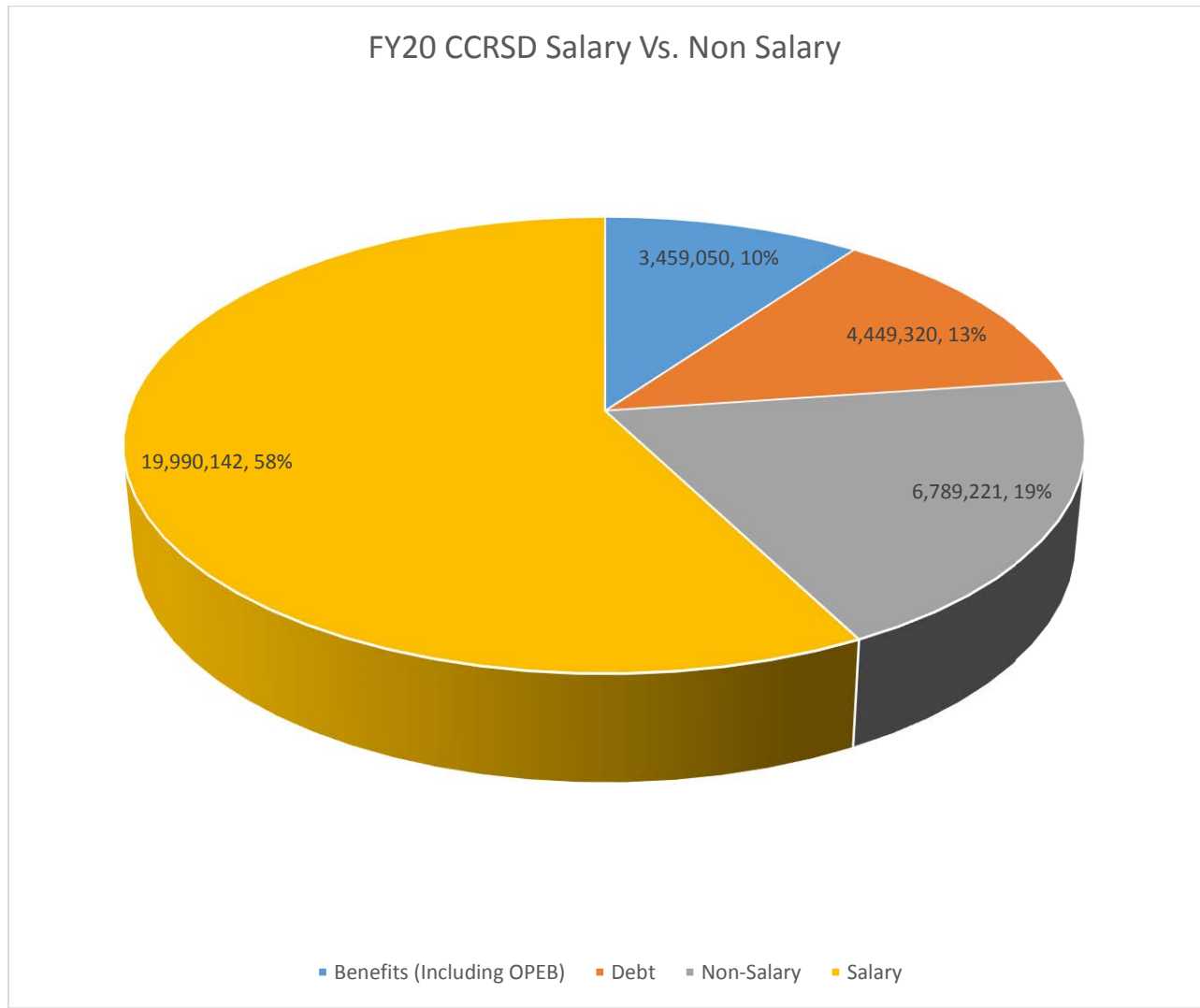
*Currently not a DESE function

Expense Category Table

Expense Category	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Requested	FY20 Requested Budget vs FY19 Budget Difference	FY19/ FY20 % Difference
Advertisements Total	5,000	5,000	275	4,725	292	0	-292	-100.00%
Banking Total	3,650	3,650	5,672	-2,022	10,379	9,764	-615	-5.93%
Charter Assessment Total	90,000	90,000	70,504	19,496	107,023	80,040	-26,983	-25.21%
Contingency Total	290,000	20,000	0	20,000	60,000	150,000	90,000	150.00%
Contract Services Total	1,656,977	1,691,819	1,604,919	86,900	1,360,944	1,508,629	147,685	10.85%
Debt Total	4,988,209	4,988,209	4,988,258	-49	4,651,300	4,449,320	-201,980	-4.34%
Early Retirement Total	0	0	0	0	0	80,000	80,000	100.00%
Equipment Total	371,994	333,813	252,461	81,352	452,675	446,589	-6,086	-1.34%
Facilities Rental Total	20,000	18,000	18,181	-181	23,941	22,500	-1,441	-6.02%
Fees Total	21,775	17,824	43,234	-25,410	30,250	16,800	-13,450	-44.46%
Field Trips Total	23,304	21,859	27,970	-6,111	29,823	33,445	3,622	12.15%
Insurance Total	2,498,759	2,311,552	2,354,485	-42,933	2,629,441	2,849,833	220,392	8.38%
Legal Total	71,529	128,613	104,365	24,248	52,738	40,000	-12,738	-24.15%
Longevity-Teachers Total	148,689	194,332	194,332	0	177,373	219,469	42,096	23.73%
Maintenance Total	1,205	1,205	35	1,170	35,205	500	-34,705	-98.58%
Memberships Total	65,332	42,302	17,563	24,739	47,959	43,965	-3,994	-8.33%
Officials Total	30,000	12,207	260	11,947	32,216	0	-32,216	-100.00%
OPEB Total	735,499	741,493	735,499	5,994	600,000	563,444	-36,556	-6.09%
Overtime Total	126,835	106,275	127,444	-21,169	120,109	120,109	0	0.00%
Professional Development Total	60,667	45,290	41,540	3,750	60,984	47,550	-13,434	-22.03%
Recruiting Total	9,245	9,245	1,843	7,402	3,848	1,220	-2,628	-68.30%
Salary- Digital Literacy Admin Total	0	63,387	63,387	0	0	0	0	0.00%
Salary-Administration Total	402,812	392,228	398,849	-6,621	398,462	391,446	-7,016	-1.76%
Salary-Aides Total	133,942	117,037	103,745	13,292	95,050	87,041	-8,009	-8.43%
Salary-Asst. Principal Total	279,450	265,277	265,277	0	271,999	278,802	6,803	2.50%
Salary-Athletic Director Total	107,952	132,937	139,912	-6,975	136,305	135,888	-417	-0.31%
Salary-Athletic Trainer Total	43,767	74,434	74,434	0	76,652	78,583	1,931	2.52%
Salary-Campus Monitors Total	55,000	96,706	46,924	49,782	49,025	55,175	6,150	12.54%
Salary-Coaches Total	340,939	283,961	387,199	-103,238	301,658	426,720	125,062	41.46%
Salary-Custodial Total	509,397	514,154	519,766	-5,612	516,839	527,866	11,027	2.13%
Salary-Guidance Total	894,783	987,009	987,008	1	961,693	1,063,071	101,378	10.54%
Salary-HR Director Total	68,451	68,133	60,272	7,861	70,177	47,265	-22,912	-32.65%
Salary-IT Staff Total	469,264	445,502	449,111	-3,609	454,832	427,854	-26,978	-5.93%
Salary-Maint. Manager Total	49,680	49,680	49,640	40	50,933	52,207	1,274	2.50%
Salary-Maintenance Total	124,112	126,926	127,101	-175	128,618	188,512	59,894	46.57%

Expense Category	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Requested	FY20 Requested Budget vs FY19 Budget Difference	FY19/ FY20 % Difference
Salary-Mechanic Total	80,000	83,562	83,310	252	61,209	88,273	27,064	44.22%
Salary-Misc. Total	0	1,000	1,000	0	0	0	0	0.00%
Salary-Non Union Total	77,263	78,459	78,458	1	80,397	82,350	1,953	2.43%
Salary-Nurse Total	130,641	158,279	158,279	0	154,483	191,953	37,470	24.26%
Salary-Principal Total	166,234	166,234	165,581	653	169,777	174,023	4,246	2.50%
Salary-Support Staff Total	922,845	964,067	994,006	-29,939	959,545	1,068,621	109,076	11.37%
Salary-Teacher Total	10,935,978	11,266,220	11,279,132	-12,912	11,704,613	12,086,430	381,817	3.26%
Salary-Teacher (Summer) Total	29,466	0	1,903	-1,903	29,466	29,845	379	1.29%
Salary-Trans Manager Total	32,759	32,759	32,732	27	33,585	38,067	4,482	13.35%
Salary-Transportation Total	696,321	690,867	454,043	236,824	689,252	499,939	-189,313	-27.47%
Salary-Transportation Coordinator Total	51,352	51,352	51,311	41	52,648	54,698	2,050	3.89%
Salary-Tutor Total	950,677	985,592	1,016,955	-31,363	1,015,892	955,595	-60,297	-5.94%
School Choice Total	12,500	51,794	102,980	-51,186	102,014	98,899	-3,115	-3.05%
Sick Leave Total	51,014	51,014	43,980	7,034	41,989	58,640	16,651	39.66%
Social Security Total	55,539	55,539	43,355	12,184	55,539	45,773	-9,766	-17.58%
Software/Hardware Total	506,589	410,592	422,834	-12,242	501,856	620,057	118,201	23.55%
Stipends Total	308,743	304,743	317,682	-12,939	316,740	322,200	5,460	1.72%
Substitutes Total	114,303	99,303	127,655	-28,352	104,500	159,500	55,000	52.63%
Supply/Material Total	468,264	539,953	517,043	22,910	514,554	542,386	27,832	5.41%
Textbooks/Curriculum Total	67,045	62,650	54,797	7,853	64,872	136,201	71,329	109.95%
Travel Total	5,896	6,243	2,292	3,951	2,096	12,500	10,404	496.37%
Tuition Reimbursement Total	30,200	10,200	24,144	-13,944	30,200	23,000	-7,200	-23.84%
Tuitions Total	2,085,031	1,900,799	2,029,393	-128,594	2,435,031	3,194,019	758,988	31.17%
Tuitions Offset Total	0	0	0	0	0	-860,469	-860,469	-100.00%
Unemployment Compensation Total	15,000	15,000	976	14,024	15,000	22,000	7,000	46.67%
Utility Total	477,831	527,132	427,164	99,968	490,129	470,535	-19,594	-4.00%
Workers Comp Total	57,399	113,696	127,792	-14,096	125,292	129,091	3,799	3.03%
Grand Total	33,027,108	33,027,108	32,820,263	206,845	33,749,422	34,687,733	938,311	2.78%

CCRSD Salary vs Non Salary Pie Chart



Assessment Chart

Regional School District Projected Revenue					FY19 Budget	Difference
		% Students 75.25% Concord	% Students 24.75% Carlisle	Total		
Budget (minus Trans and debt)	29,480,749				28,170,528	1,310,221
Chapter 70 (State Aid)	-2,568,503				-2,534,771	-33,732
Excess and Deficiency (E&D)	-350,000				-689,460	339,460
Misc. Revenue	-80,000					-80,000
Rental Income	-30,000				-20,000	-10,000
Interest	-100,000				-15,000	-85,000
Charter Reimbursement	-4,963				-5,289	326
Amount above Chapt.70 and local revenue	26,347,283	19,826,331	6,520,953	26,347,283	24,906,008	1,441,275
Transportation	757,664				931,192	-173,528
Reg. Transp. Income (Chapter 71)	-531,028				-463,659	-67,369
Amount Above Reimb.	226,636	170,544	56,092	226,636	467,533	-240,897
Debt	4,657,065				4,871,020	-213,955
Premiums	-207,745				-223,320	15,574
Amount to Assess	4,449,320	3,348,113	1,101,207	4,449,320	4,647,700	-198,380
Total Budget	34,687,733				Difference	1,001,998
TOTAL ASSESSMENT	23,344,987	7,678,252	31,023,239			
Chapter 70 (State Aid)				2,568,503		
Excess and Deficiency (E&D)				350,000		
Chapter 71 (Transportation Aid)				531,028		
Other Revenue				214,963		
Total General Fund Budget				34,687,733		
Assessment Comparison w/o Debt	Concord	Carlisle	Total			
FY19	19,146,874	6,226,667	25,373,541			
FY20	19,996,874	6,577,045	26,573,919			
Difference	850,000	350,378	1,200,378			
	4.44%	5.63%	4.73%			
Assessment Comparison w/Debt	Concord	Carlisle	Total			
FY19	22,654,028	7,367,213	30,021,241			
FY20	23,344,987	7,678,252	31,023,239			
Difference	690,959	311,039	1,001,998			
	3.05%	4.22%	3.34%			

Section III: FY20 Budget Detail



Artwork by CCRSD Student Laura Pohl

Program Area 1010: Art

Art Budget Accounts

Alias	Account Number	Account Description	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
L1	201.2305.110.370.1.1010.20104.1	Art Longevity	5,406	7,986	7,986	-	8,200	5,580	(2,620)	-31.95%
NS1	201.2430.250.370.1.1010.20151.1	Art Teaching S/M	35,000	33,584	28,000	5,584	35,729	39,298	3,569	9.99%
NS2	201.2410.260.370.1.1010.20152.1	Art Textbooks/Curriculum	300	300	-	300	202	420	218	107.53%
NS3	201.2420.240.370.1.1010.20153.1	Art Maintenance Contracts	1,750	1,750	990	760	1,322	2,352	1,030	77.91%
NS4	201.7300.260.370.1.1010.20154.1	Art New Equipment	6,750	6,750	5,532	1,218	6,808	6,101	(707)	-10.39%
NS5	201.7400.260.370.1.1010.20155.1	Art Replacement Equipment	4,750	1,750	1,762	(12)	3,764	-	(3,764)	-100.00%
S1	201.2305.110.370.1.1010.20101.1	Art Teaching Salary	611,369	618,896	618,896	0	637,304	612,211	(25,093)	-3.94%
		ART TOTAL:	665,325	671,016	663,166	7,850	693,330	665,962	(27,368)	-3.95%

Art by DESE 1000 Function Chart

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
2000	INSTRUCTIONAL LEADERSHIP	653,825	662,516	655,871	6,645	682,757	659,861	(22,896)	-3.35%
7000	FIXED ASSETS	11,500	8,500	7,295	1,205	10,573	6,101	(4,472)	-42.30%
	ART TOTAL:	665,325	671,016	663,166	7,850	693,330	665,962	(27,368)	-3.95%

2000: Instructional Services, DW Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Subs, Para's, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

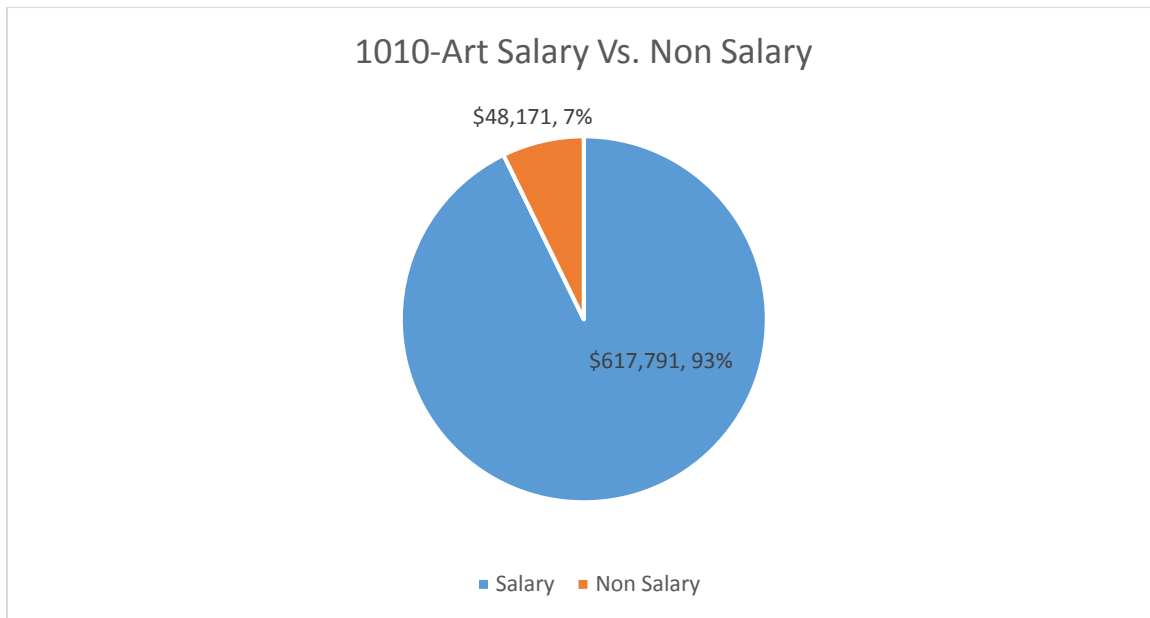
7000: Acquisition and Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

Art by DESE 100 Function Chart

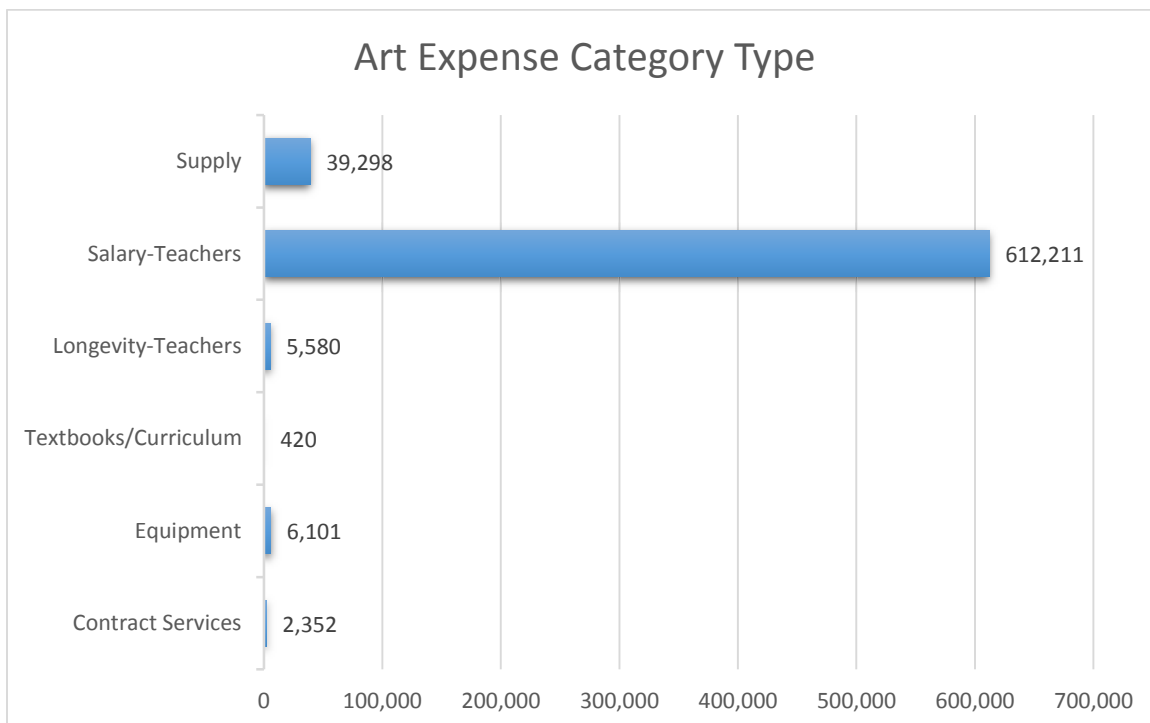
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
2305	CLASSROOM TEACHERS	616,775	626,882	626,882	0	645,504	617,791	(27,713)	-4.29%
2410	TEXTBOOKS	300	300	-	300	202	420	218	107.53%
2420	INSTR. EQUIPMENT	1,750	1,750	990	760	1,322	2,352	1,030	77.91%
2430	INSTR. SUPPLIES	35,000	33,584	28,000	5,584	35,729	39,298	3,569	9.99%
7300	ASSETS/NEW EQUIPMENT	6,750	6,750	5,532	1,218	6,808	6,101	(707)	-10.39%
7400	ASSETS/REPLACEMENT EQUIPMENT	4,750	1,750	1,762	(12)	3,764	-	(3,764)	-100.00%
	ART TOTALS:	665,325	671,016	663,166	7,850	693,330	665,962	(27,368)	-3.95%

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	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS6	201.2430.250.370.1.1020.20251.1	Computer Instr. S/M	27,000	2,000	36	1,964	-	30,000	30,000	100.00%
NS7	201.2451.250.370.1.1020.20252.1	Computer Software	55,000	28,926	46,329	(17,403)	-	-	-	0.00%
NS8	201.2451.250.370.1.1020.20253.1	Computer Hardware	304,000	244,000	275,546	(31,546)	386,000	409,000	23,000	5.96%
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	75,919	65,228	64,511	717	68,432	72,947	4,515	6.60%
S5	201.2305.110.370.1.1020.20202.1	Comp. Instr. Teaching Salary	190	190	1,176	(986)	190	-	(190)	-100.00%
		COMPUTER INSTRUCTION TOTAL:	462,109	340,344	387,599	(47,255)	454,622	622,947	168,325	37.03%

Computer Instruction by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
1000	DISTRICT LEADERSHIP & ADMINISTRATION	75,919	65,228	64,511	717	68,432	72,947	4,515	6.60%
2000	INSTRUCTIONAL LEADERSHIP	386,190	275,116	323,088	(47,972)	386,190	550,000	163,810	42.42%
	COMPUTER INSTRUCTION TOTAL:	462,109	340,344	387,599	(47,255)	454,622	622,947	168,325	37.03%

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

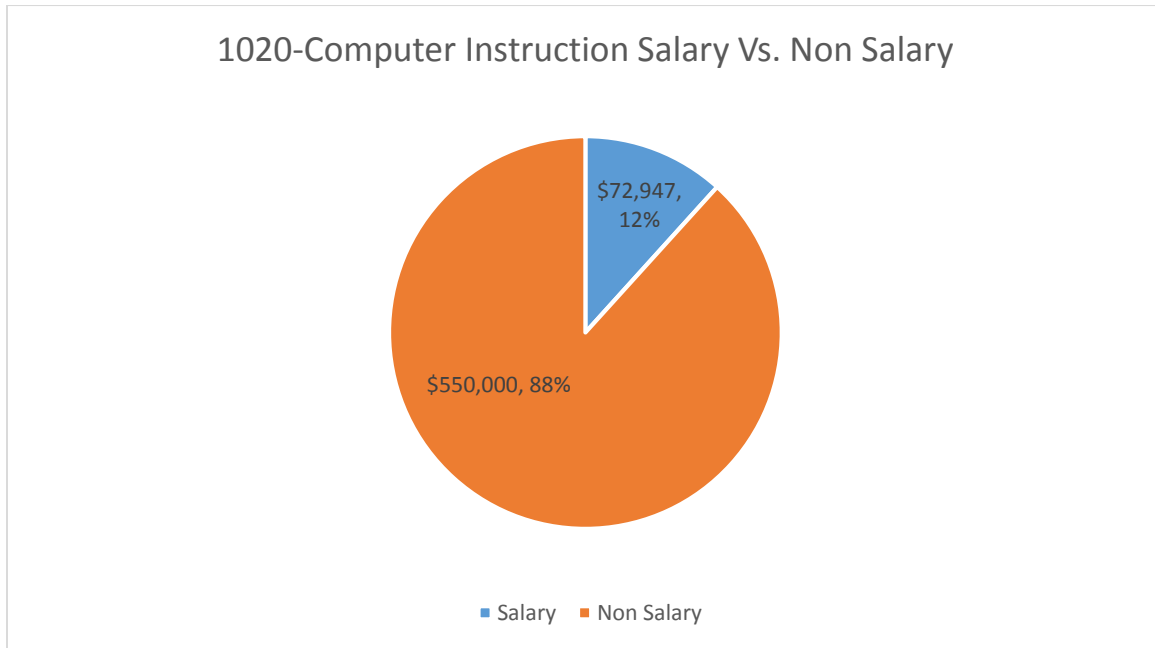
2000: Instructional Services, DW Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Subs, Para's, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

Computer Instruction by DESE 100 Function Chart

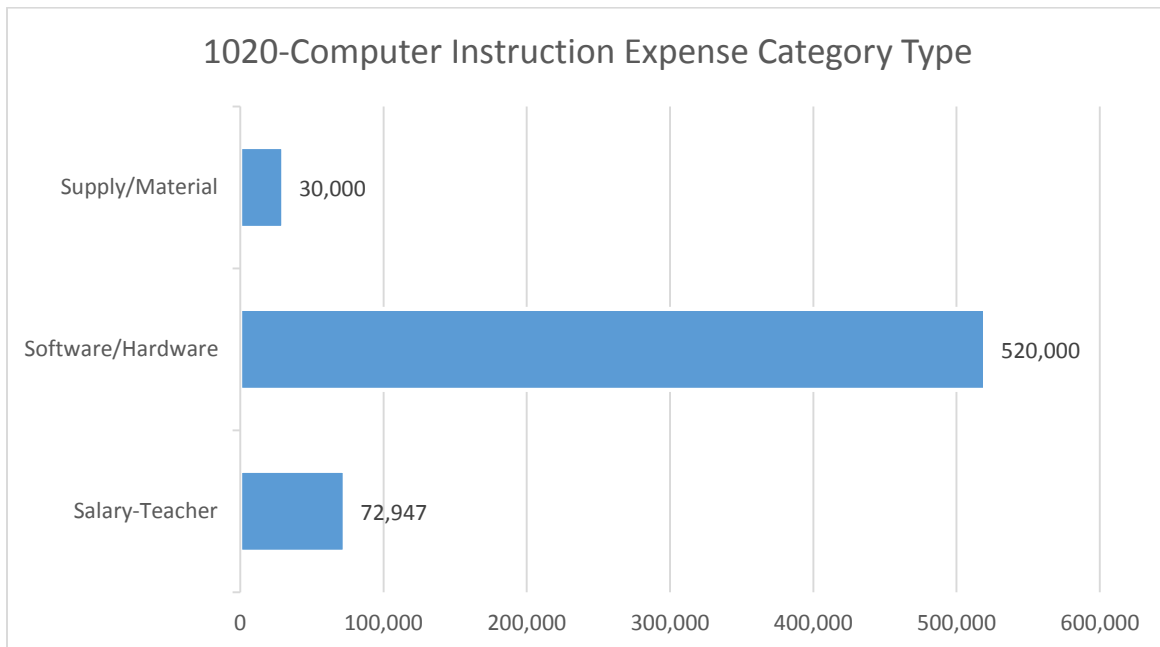
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
1450	ADMINISTRATIVE TECHNOLOGY	75,919	65,228	64,511	717	68,432	72,947	4,515	6.60%
2305	CLASSROOM TEACHERS	190	190	1,176	(986)	190	-	(190)	-100.00%
2430	INSTR. SUPPLIES	27,000	2,000	36	1,964	-	30,000	30,000	100.00%
2451	CLASSROOM INSTR. TECH.	359,000	272,926	321,876	(48,950)	386,000	520,000	134,000	34.72%
	COMPUTER INSTRUCTION TOTAL:	462,109	340,344	387,599	(47,255)	454,622	622,947	168,325	37.03%

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	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
L2	201.2305.110.370.1.1050.20503.1	English Longevity	23,422	27,509	27,509	-	25,344	39,058	13,714	54.11%
NS10	201.2410.260.370.1.1050.20552.1	English Textbooks/ Curriculum	9,150	8,150	6,608	1,542	9,150	14,759	5,609	61.30%
NS9	201.2430.250.370.1.1050.20551.1	English Teaching S/M	8,250	6,250	6,559	(309)	5,865	5,922	57	0.98%
S7	201.2305.110.370.1.1050.20501.1	English Teaching Salary	1,595,558	1,539,640	1,539,349	291	1,663,245	1,693,193	29,948	1.80%
S8	201.2220.110.370.1.1050.20502.1	English Dept. Chair	58,112	65,219	65,219	1	66,523	68,352	1,829	2.75%
		ENGLISH TOTAL:	1,694,492	1,646,768	1,645,243	1,525	1,770,127	1,821,284	51,157	2.89%

English by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
2000	INSTRUCTIONAL LEADERSHIP	1,694,492	1,646,768	1,645,243	1,525	1,770,127	1,821,284	51,157	2.89%
	ENGLISH TOTAL:	1,694,492	1,646,768	1,645,243	1,525	1,770,127	1,821,284	51,157	2.89%

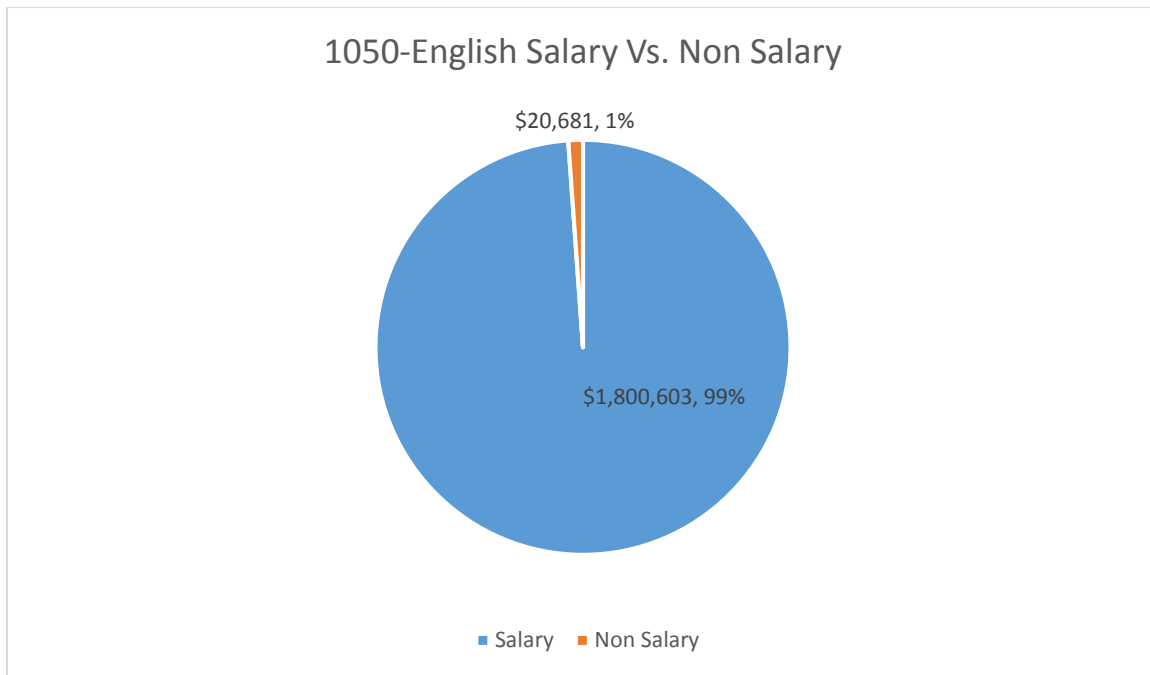
2000: Instructional Services, DW Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Subs, Para's, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

English by DESE 100 Function Chart

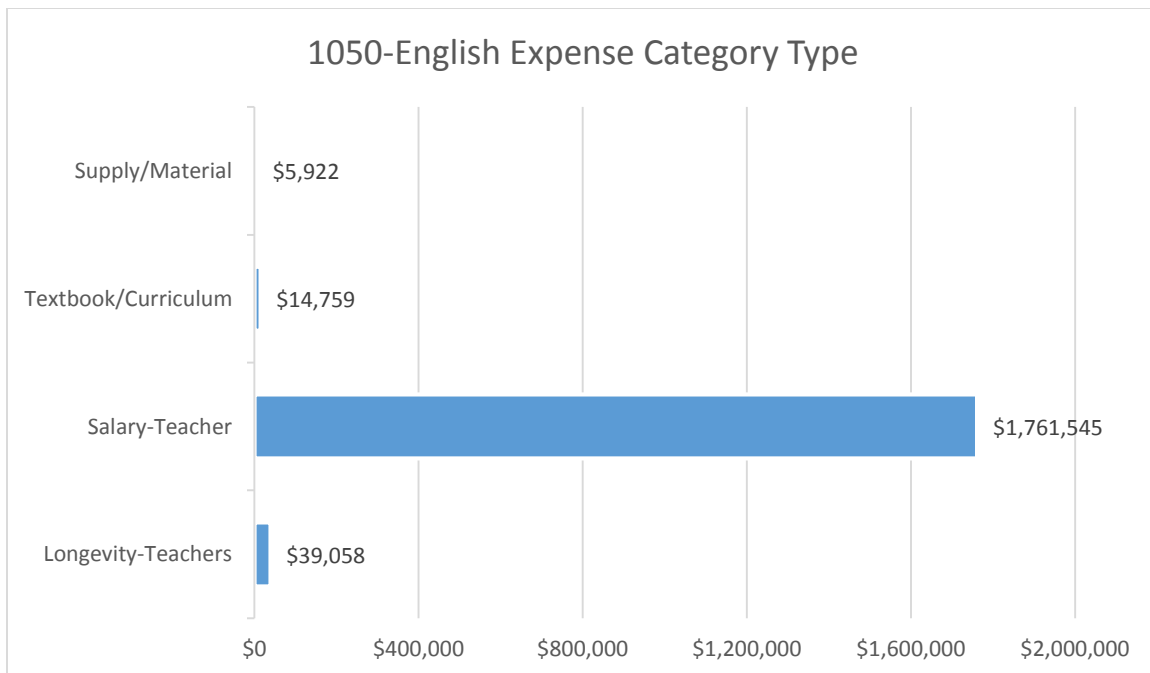
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
2220	ACADEMIC DEPT. HEADS	58,112	65,219	65,219	1	66,523	68,352	1,829	2.75%
2305	CLASSROOM TEACHERS	1,618,980	1,567,149	1,566,858	291	1,688,589	1,732,251	43,662	2.59%
2410	TEXTBOOKS	9,150	8,150	6,608	1,542	9,150	14,759	5,609	61.30%
2430	INSTR. SUPPLIES	8,250	6,250	6,559	(309)	5,865	5,922	57	0.98%
	ENGLISH TOTAL:	1,694,492	1,646,768	1,645,243	1,525	1,770,127	1,821,284	51,157	2.89%

Program Area 1050: English

English Salary Vs. Non Salary



English Expense Category Type



Program Area 1070: ELL

ELL Budget Accounts

Alias	Account Number	Account Description	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS11	201.2430.250.370.1.1070.20751.1	ELL S/M	906	582	-	582	25	-	(25)	-100.00%
S10	201.2330.130.370.1.1070.20702.1	ELL Tutor Salary	13,779	18,730	5,576	13,154	-	-	-	0.00%
S9	201.2305.110.370.1.1070.20701.1	ELL Teaching Salary	30,229	43,656	43,656	(0)	44,530	45,754	1,224	2.75%
		ELL TOTAL:	44,914	62,968	49,232	13,736	44,555	45,754	1,199	2.69%

ELL by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
2000	INSTRUCTIONAL LEADERSHIP	44,914	62,968	49,232	13,736	44,555	45,754	1,199	2.69%
	ELL TOTAL:	44,914	62,968	49,232	13,736	44,555	45,754	1,199	2.69%

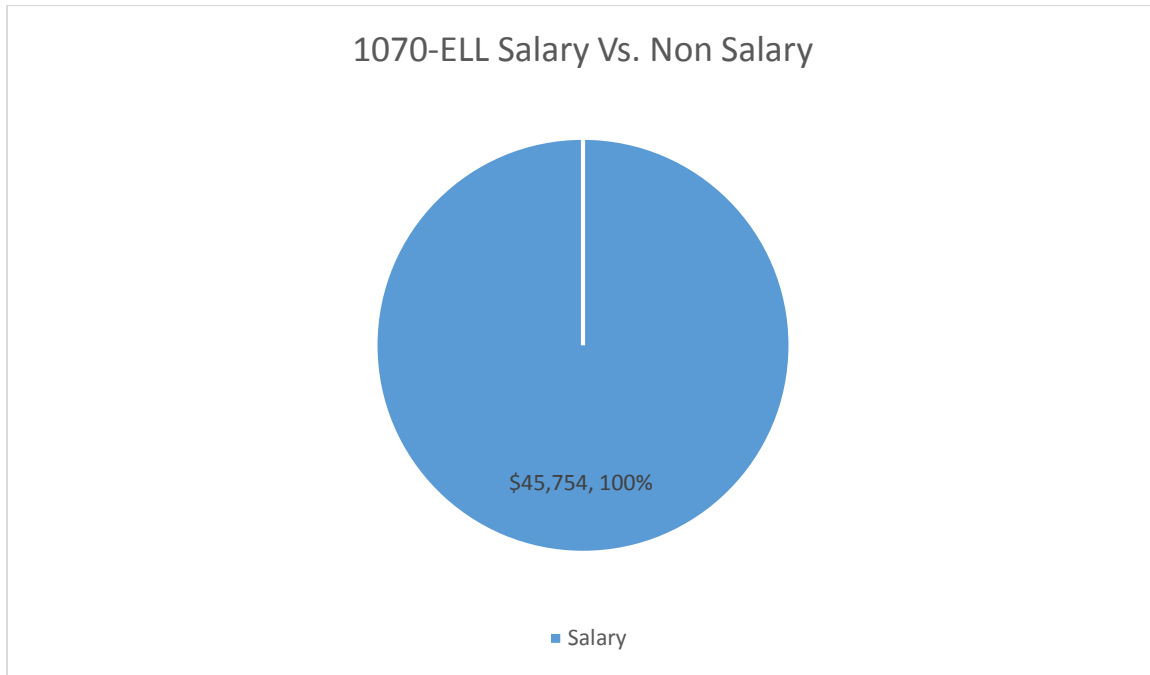
2000: Instructional Services, DW Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Subs, Para's, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

ELL by DESE 100 Function Chart

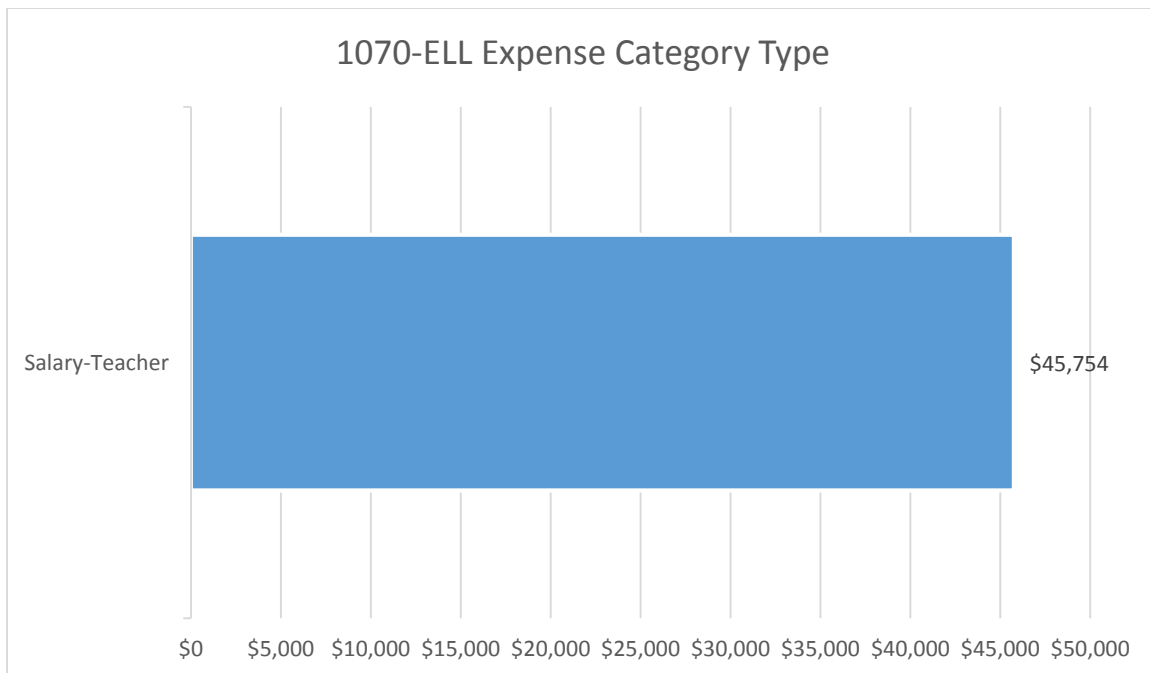
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
2305	CLASSROOM TEACHERS	30,229	43,656	43,656	(0)	44,530	45,754	1,224	2.75%
2330	INSTR. ASSISTANTS	13,779	18,730	5,576	13,154	-	-	-	0.00%
2430	INSTR. SUPPLIES	906	582	-	582	25	-	(25)	-100.00%
	ELL TOTAL:	44,914	62,968	49,232	13,736	44,555	45,754	1,199	2.69%

Program Area 1070: ELL

ELL Salary Vs. Non Salary



ELL Expense Category Type



Program Area 1080: World Languages

World Languages Budget Accounts

Alias	Account Number	Account Description	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
L3	201.2305.110.370.1.1080.20803.1	World Lang. Longevity	17,943	22,184	22,184	-	14,081	21,389	7,308	51.90%
NS11	201.2430.250.370.1.1080.20851.1	World Language Teaching S/M	6,778	3,904	6,387	(2,483)	7,637	8,487	850	11.13%
NS12	201.2410.260.370.1.1080.20852.1	World Language Textbooks/Curriculum	17,500	30,475	30,502	(27)	22,500	23,000	500	2.22%
NS13	201.2420.240.370.1.1080.20853.1	World Language Maint. Contracts	8,459	0	-	-	2,158	0	-2,158	-100.00%
S11	201.2305.110.370.1.1080.20801.1	World Language Teaching Salary	1,240,362	1,332,132	1,335,081	(2,949)	1,367,981	1,456,997	89,016	6.51%
S12	201.2220.110.370.1.1080.20802.1	World Lang. Dept. Chair	66,670	66,993	66,994	(1)	67,130	70,211	3,081	4.59%
		WORLD LANGUAGES TOTAL:	1,357,712	1,455,688	1,461,148	(5,460)	1,481,487	1,580,084	98,597	6.66%

World Languages by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
2000	INSTRUCTIONAL LEADERSHIP	1,357,712	1,455,688	1,461,148	(5,460)	1,481,487	1,580,084	98,597	6.66%
	WORLD LANGUAGE TOTAL:	1,357,712	1,455,688	1,461,148	(5,460)	1,481,487	1,580,084	98,597	6.66%

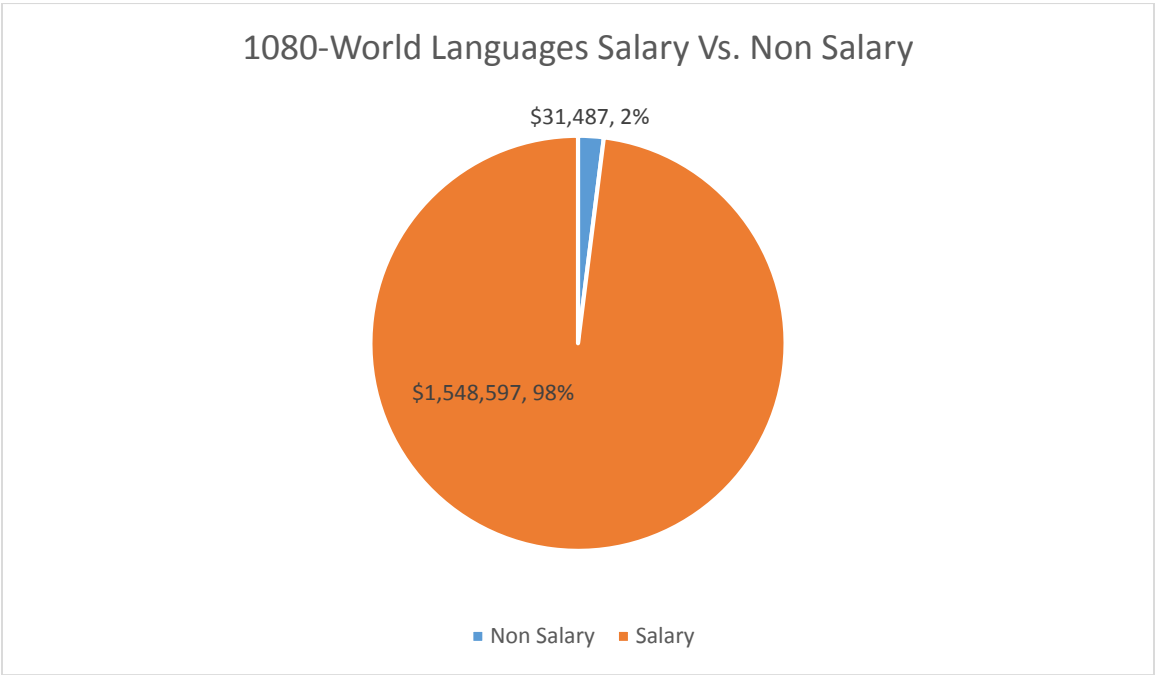
2000: Instructional Services, DW Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Subs, Para's, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

World Languages by DESE 100 Function Chart

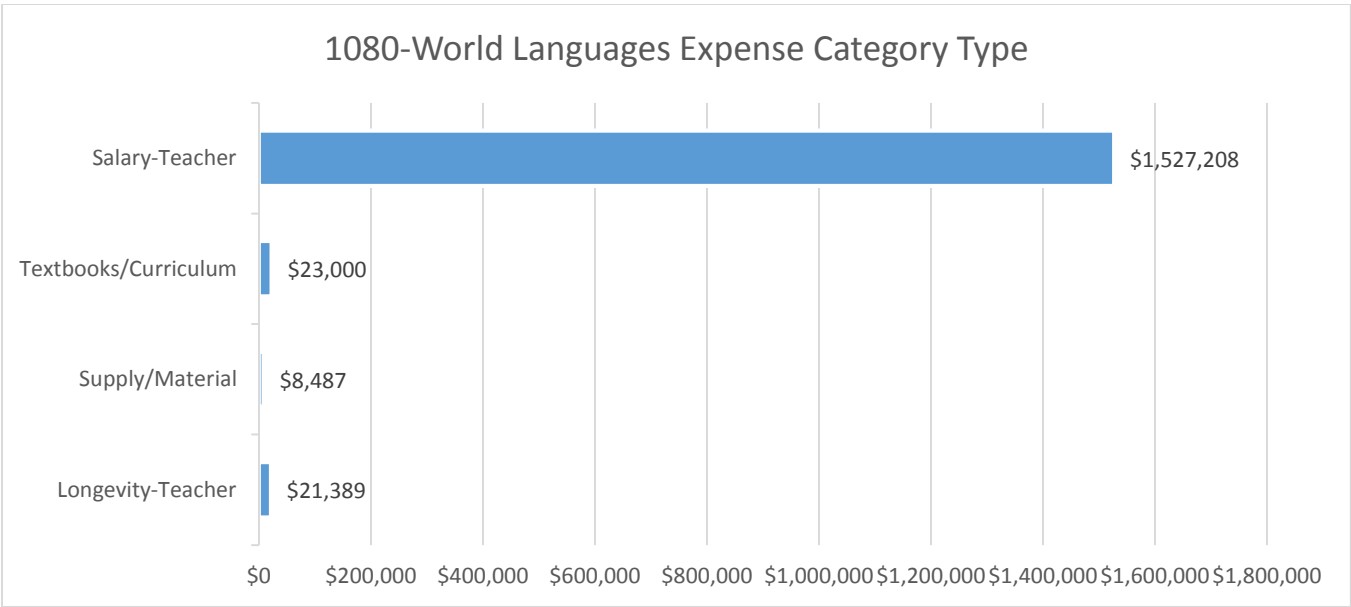
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
2220	ACADEMIC DEPT. HEADS	66,670	66,993	66,994	(1)	67,130	70,211	3,081	4.59%
2305	CLASSROOMS TEACHERS	1,258,305	1,354,316	1,357,265	(2,949)	1,382,062	1,478,386	96,324	6.97%
2410	TEXTBOOKS	17,500	30,475	30,502	(27)	22,500	23,000	500	2.22%
2420	INSTR. EQUIPMENT	8,459	-	-	-	2,158	-	(2,158)	-100.00%
2430	INSTR. SUPPLIES	6,778	3,904	6,387	(2,483)	7,637	8,487	850	11.13%
	WORLD LANGUAGES TOTAL:	1,357,712	1,455,688	1,461,148	(5,460)	1,481,487	1,580,084	98,597	6.66%

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	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
L4	201.2710.110.370.1.1090.20908.1	Guidance Longevity	7,207	17,748	17,748	-	18,103	19,530	1,427	7.88%
NS14	201.2710.250.370.1.1090.20951.1	Guidance S/M	1,172	1,172	1,122	50	1,174	2,440	1,266	107.84%
NS15	201.2720.250.370.1.1090.20952.1	Guidance Testing S/M	4,000	769	250	519	286	500	214	74.83%
NS16	201.2710.250.370.1.1090.20953.1	Career Ed. S/M	1,000	1,000	383	617	380	430	50	13.16%
NS17	201.2710.260.370.1.1090.20954.1	Guidance Publications	1,300	1,300	430	870	769	1,375	606	78.80%
NS18	201.2710.260.370.1.1090.20955.1	Career Ed. Computer Software	2,500	1,765	4,944	(3,179)	5,168	6,200	1,032	19.97%
NS20	201.2710.260.370.1.1090.20957.1	Guidance College Visits	132	132	-	132	-	-	-	100.00%
NS21	201.2710.240.370.1.1090.20958.1	Guidance Contractual	5,506	800	-	800	-	-	-	0.00%
S13	201.2710.110.370.1.1090.20901.1	Guidance Professional Salary	835,337	918,584	918,583	1	896,939	991,360	94,421	10.53%
S15	201.2440.130.370.1.1090.20903.1	Guidance Home Tutor Salary	22,305	1,124	200	924	7,500	-	(7,500)	-100.00%
S17	201.2710.110.370.1.1090.20905.1	Registrar Salary	-	1,000	1,000	-	-	-	-	0.00%
S18	201.2710.120.370.1.1090.20906.1	Guidance Clerical Salary	104,737	100,737	100,776	(39)	109,180	108,084	(1,096)	-1.00%
S19	201.2710.110.370.1.1090.20907.1	Guidance Dept. Chair	59,446	68,425	68,425	1	64,754	71,711	6,957	10.74%
		GUIDANCE TOTAL:	1,044,642	1,114,556	1,113,861	695	1,104,253	1,201,630	97,377	8.82%

Guidance by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
2000	INSTRUCTIONAL LEADERSHIP	1,044,642	1,114,556	1,113,861	695	1,104,253	1,201,630	97,377	8.82%
	GUIDANCE TOTAL:	1,044,642	1,114,556	1,113,861	695	1,104,253	1,201,630	97,377	8.82%

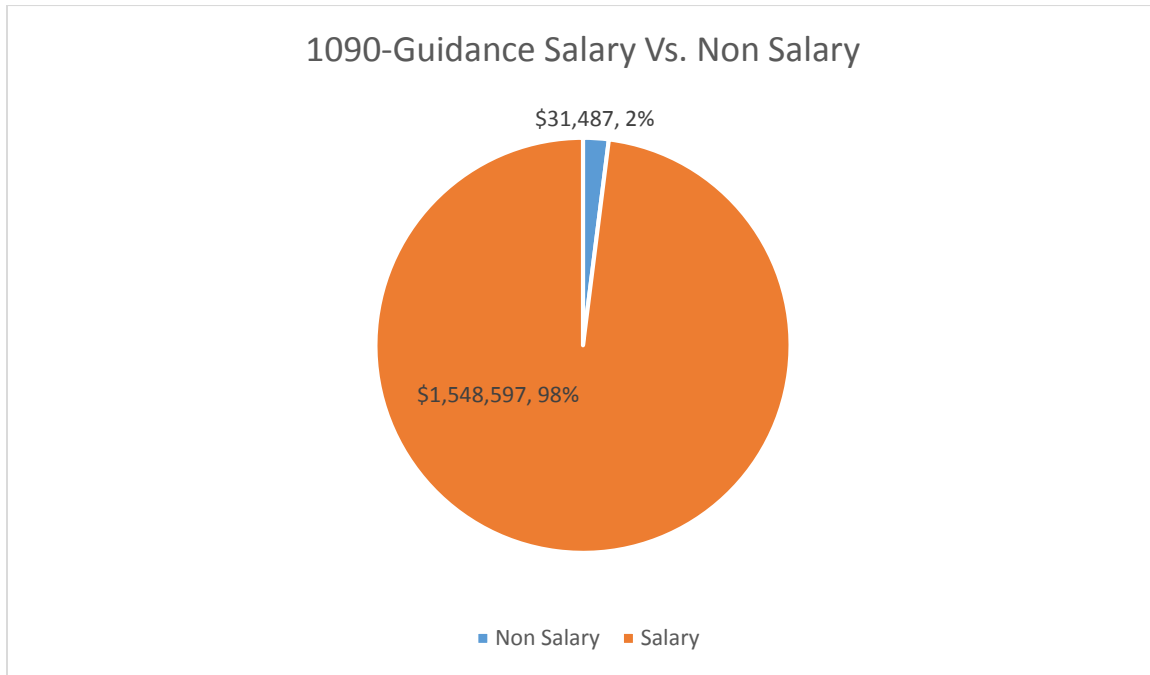
2000: Instructional Services, DW Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Subs, Para's, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

Guidance by DESE 100 Function Chart

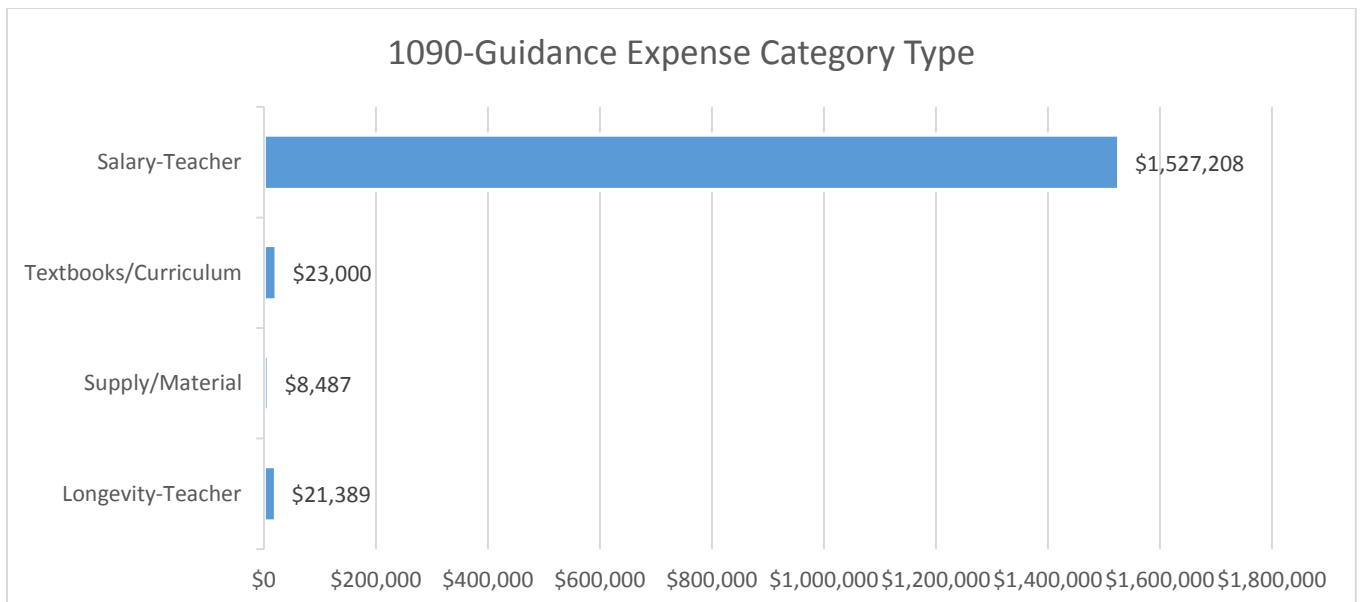
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
2440	OTHER INSTR. SERVICES	22,305	1,124	200	924	7,500	-	(7,500)	-100.00%
2710	GUIDANCE COUNSELORS	1,018,337	1,112,663	1,113,411	(748)	1,096,467	1,201,130	104,663	9.55%
2720	TESTING MATERIALS	4,000	769	250	519	286	500	214	74.83%
	GUIDANCE TOTAL:	1,044,642	1,114,556	1,113,861	695	1,104,253	1,201,630	97,377	8.82%

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	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS22	201.2110.250.370.1.1100.21051.1	Health Ed. S/M	5,000	8,494	9,583	(1,089)	7,290	-	(7,290)	-100.00%
L6	201.2305.110.370.1.1110.21103.1	Hlth. & Fitness Longevity	13,363	13,310	13,310	-	13,930	16,739	2,809	20.17%
NS23	201.2430.250.370.1.1110.21151.1	Health & Fitness S/M	3,579	3,579	3,067	512	4,302	5,000	698	16.24%
NS24	201.2420.260.370.1.1110.21152.1	Hlth. & Fitness Replacement Equipment	2,110	7,104	6,915	189	7,086	9,611	2,525	35.64%
NS25	201.2410.260.370.1.1110.21153.1	Health Textbooks/Curriculum	1,936	1,936	1,386	550	2,628	3,355	727	27.65%
S22	201.2305.110.370.1.1110.21101.1	Health & Fitness Teaching Salary	498,441	510,262	510,262	(0)	519,586	553,661	34,075	6.56%
S23	201.2220.110.370.1.1110.21102.1	Hlth. & Fitness Dept. Chair	66,220	74,698	74,698	0	69,030	70,211	1,181	1.71%
		HEALTH&FITNESS TOTAL:	590,649	619,383	619,221	162	623,851	658,577	34,726	5.57%

Health and Fitness by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
2000	INSTRUCTIONAL LEADERSHIP	590,649	619,383	619,221	162	623,851	658,577	34,726	5.57%
	HEALTH&FITNESS TOTAL:	590,649	619,383	619,221	162	623,851	658,577	34,726	5.57%

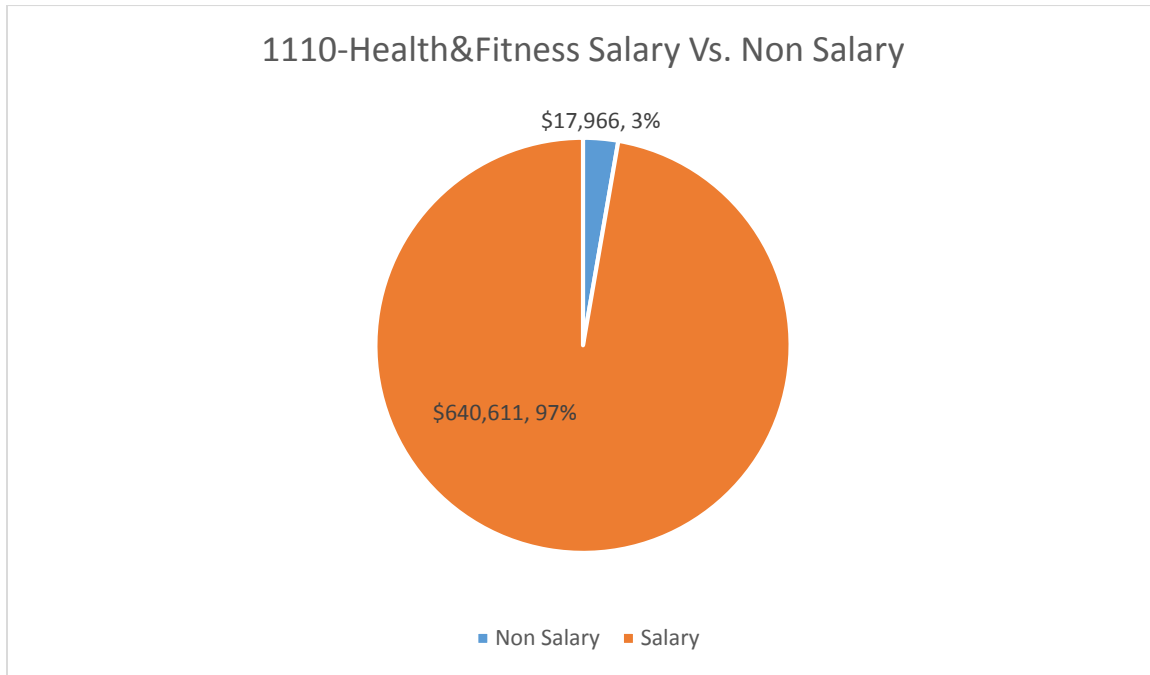
2000: Instructional Services, DW Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Subs, Para's, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

Health and Fitness by DESE 100 Function Chart

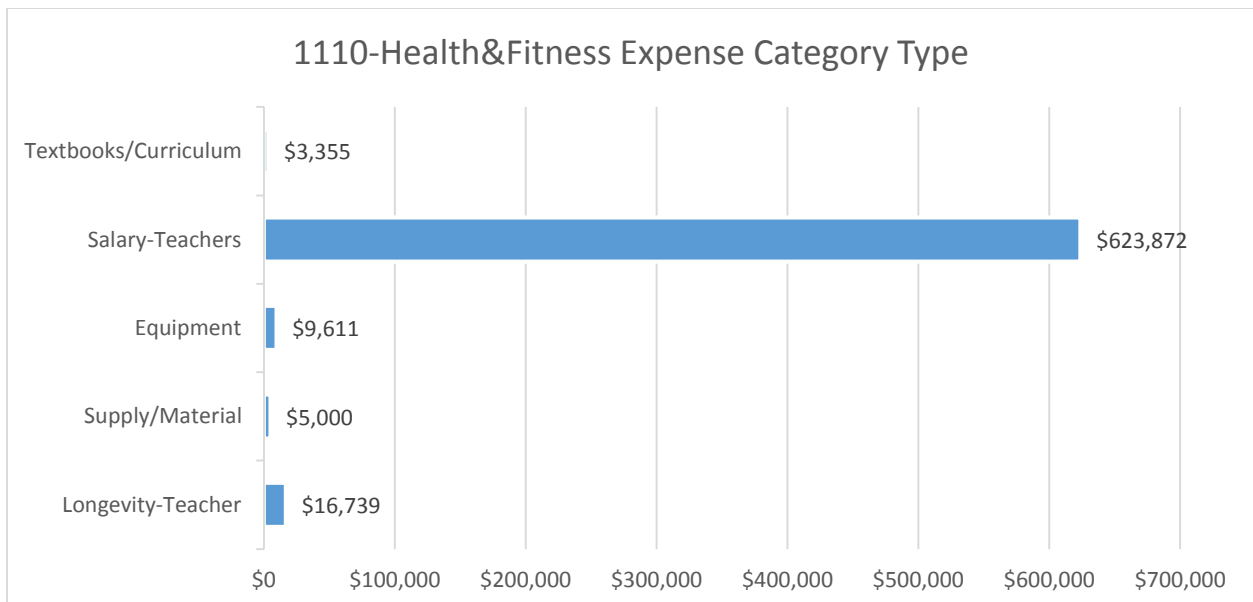
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
2110	CURRICULUM DIRECTORS	5,000	8,494	9,583	(1,089)	7,290	-	(7,290)	-100.00%
2220	ACADEMIC DEPT. HEADS	66,220	74,698	74,698	0	69,030	70,211	1,181	1.71%
2305	CLASSROOM TEACHERS	511,804	523,572	523,572	(0)	533,516	570,400	36,884	6.91%
2410	TEXTBOOKS	1,936	1,936	1,386	550	2,628	3,355	727	27.65%
2420	INSTR. EQUIPMENT	2,110	7,104	6,915	189	7,086	9,611	2,525	35.64%
2430	INSTR. SUPPLIES	3,579	3,579	3,067	512	4,302	5,000	698	16.24%
	HEALTH&FITNESS TOTAL:	590,649	619,383	619,221	162	623,851	658,577	34,726	5.57%

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	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS26	201.2110.250.370.9.1120.21251.1	Library/Media Office S/M	405	405	1,457	(1,052)	4,859	1,458	(3,401)	-69.99%
NS27	201.2415.250.370.9.1120.21252.1	Library S/M	866	866	1,381	(515)	696	1,381	685	98.40%
NS28	201.2415.250.370.9.1120.21253.1	Library/Media Software S/M	2,500	2,500	1,312	1,188	1,668	1,310	(358)	-21.45%
NS29	201.2415.250.370.9.1120.21254.1	Library/Media Audio-Visual S/M	2,500	-	-	-	-	-	-	0.00%
NS30	201.2415.250.370.9.1120.21255.1	Media Repair S/M	3,500	543	-	543	90	1,000	910	1008.94%
NS31	201.2415.260.370.1.1120.21256.1	Library Books and E-books	5,200	5,200	4,405	795	3,429	2,847	(582)	-16.98%
NS32	201.2415.240.370.9.1120.21257.1	Media AV Maintenance Contracts	-	-	-	-	6,391	3,500	(2,891)	-45.24%
NS33	201.2453.260.370.1.1120.21258.1	CCHS On-Line Search	4,148	148	-	148	-	533	533	100.00%
NS34	201.2415.260.370.9.1120.21259.1	Databases	12,750	17,707	17,707	0	15,300	19,824	4,524	29.57%
NS35	201.2415.260.370.9.1120.21260.1	Library/Media Professional Ref.	500	500	-	500	-	-	-	0.00%
NS36	201.7300.260.370.9.1120.21261.1	Library/Media New Equipment	500	500	-	500	-	-	-	0.00%
NS37	201.7400.260.370.9.1120.21262.1	Library/media Replacement Equip.	500	500	-	500	-	-	-	0.00%
S25	201.2340.110.370.1.1120.21202.1	CCHS Librarian Salary	117,326	117,326	117,327	(1)	119,673	122,964	3,291	2.75%
S26	201.2110.120.370.1.1120.21203.1	Library/Media Clerical Salary	1,160	1,352	2,546	(1,194)	1,219	-	(1,219)	-100.00%
S27	201.2340.130.370.1.1120.21204.1	Library Aides Salary	133,942	87,147	72,545	14,602	60,050	56,350	(3,700)	-6.16%
		LIBRARY MEDIA SERVICES TOTAL:	285,797	234,694	218,680	16,014	213,375	211,167	(2,208)	-1.03%

Library Media Services by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
2000	INSTRUCTIONAL LEADERSHIP	284,797	233,694	218,680	15,014	213,375	211,167	(2,208)	-1.03%
7000	FIXED ASSETS	1,000	1,000	-	1,000	-	-	-	0.00%
	LIBRARY MEDIA SERVICES TOTAL:	285,797	234,694	218,680	16,014	213,375	211,167	(2,208)	-1.03%

2000: Instructional Services, DW Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Subs, Para's, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

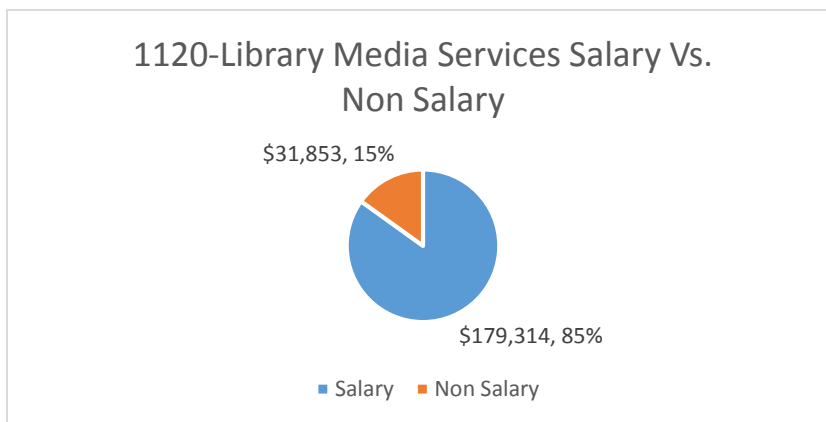
7000: Acquisition and Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

Program Area 1120: Library Media Services

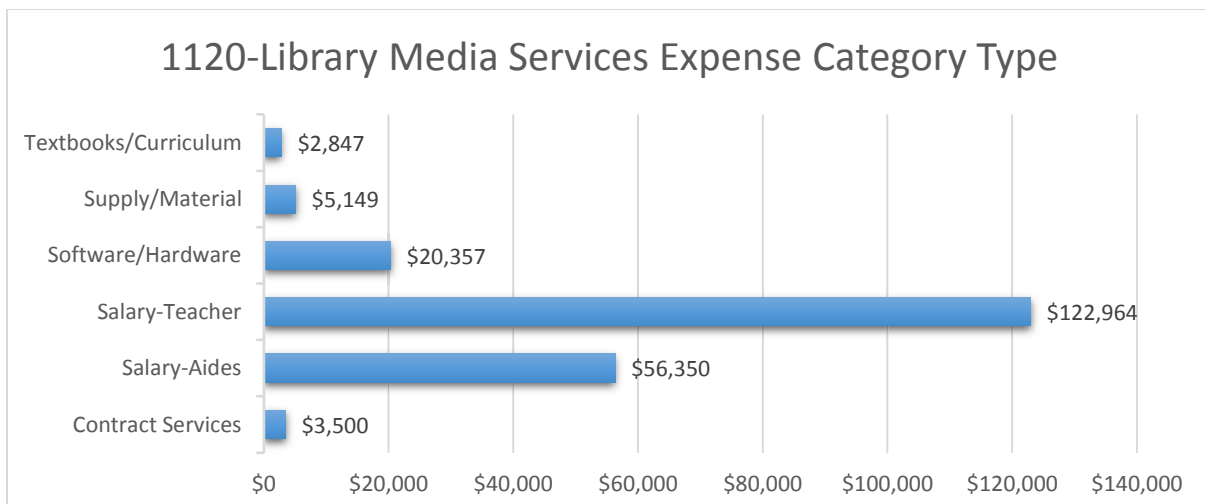
Library Media Services by DESE 100 Function Chart

FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
2110	CURRICULUM DIRECTORS	1,565	1,757	4,003	(2,246)	6,078	1,458	(4,620)	-169.99%
2340	LIBRARIANS	251,268	204,473	189,872	14,601	179,723	179,314	(409)	-3.41%
2415	OTHER BOOKS	27,816	27,316	24,804	2,512	27,575	29,862	2,287	1053.24%
2453	OTHER TECH. EQUIP.	4,148	148	-	148	-	533	533	100.00%
7300	ASSETS/NEW EQUIPMENT	500	500	-	500	-	-	-	0.00%
7400	ASSETS/REPLACEMENT EQUIPMENT	500	500	-	500	-	-	-	0.00%
	LIBRARY MEDIA SERVICES TOTAL:	285,797	234,694	218,680	16,014	213,375	211,167	(2,208)	-1.03%

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	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS38	201.2440.240.370.1.1130.21351.1	Virtual H.S. Membership Fee	9,010	11,650	11,650	-	9,393	12,815	3,422	36.43%
NS40	201.2440.240.370.1.1130.21353.1	Inter. Instr. Contracted Services	85,000	79,337	52,730	26,607	35,000	30,000	(5,000)	-14.29%
S31	201.2315.110.370.1.1130.21301.1	Instr. Senior Project Advisor Salary	57,015	57,490	57,490	-	59,433	62,698	3,265	5.49%
S32	201.2315.110.370.1.1130.21302.1	Planning Room Supervisor	105,410	104,935	103,816	1,119	-	-	-	0.00%
S34	201.2440.110.370.9.1130.21304.1	VHS Coordinator	17,016	17,016	5,000	12,016	5,200	5,200	-	0.00%
		INTERDEPARTMENTAL INSTRUCTION TOTAL:	273,451	270,428	230,686	39,742	109,026	110,713	1,687	1.55%

Interdepartmental Instruction by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
2000	INSTRUCTIONAL LEADERSHIP	273,451	270,428	230,686	39,742	109,026	110,713	1,687	1.55%
	INTERDEPARTMENTAL INSTRUCTION TOTAL:	273,451	270,428	230,686	39,742	109,026	110,713	1,687	1.55%

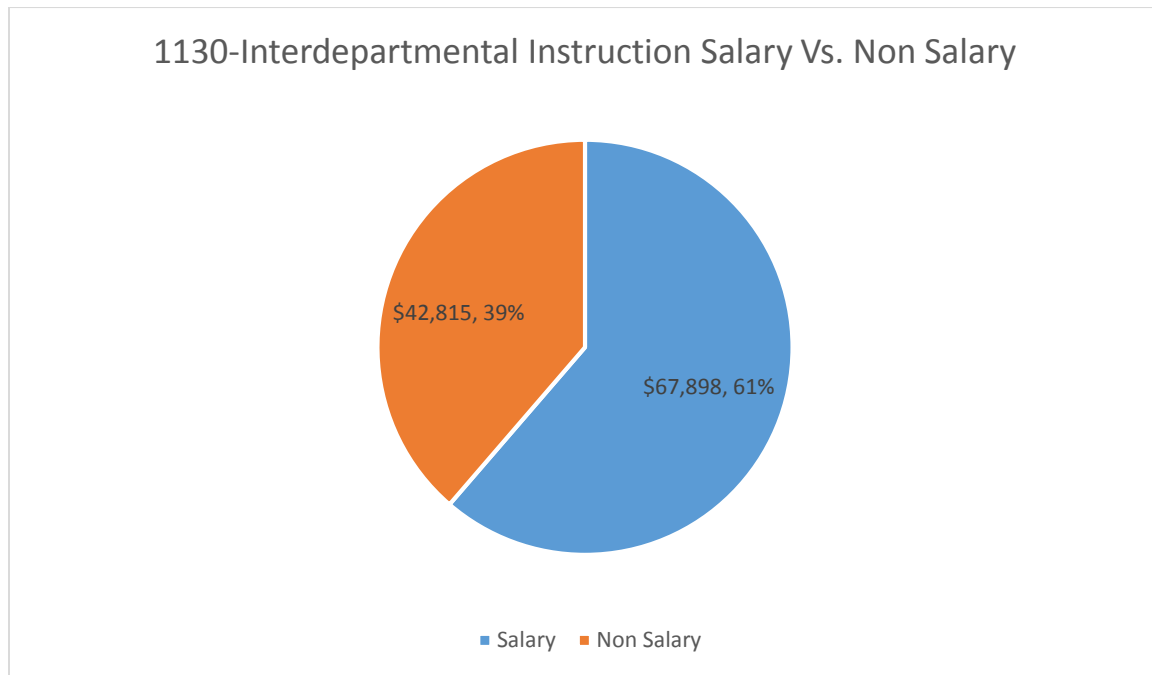
2000: Instructional Services, DW Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Subs, Para's, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

Interdepartmental Instruction by DESE 100 Function Chart

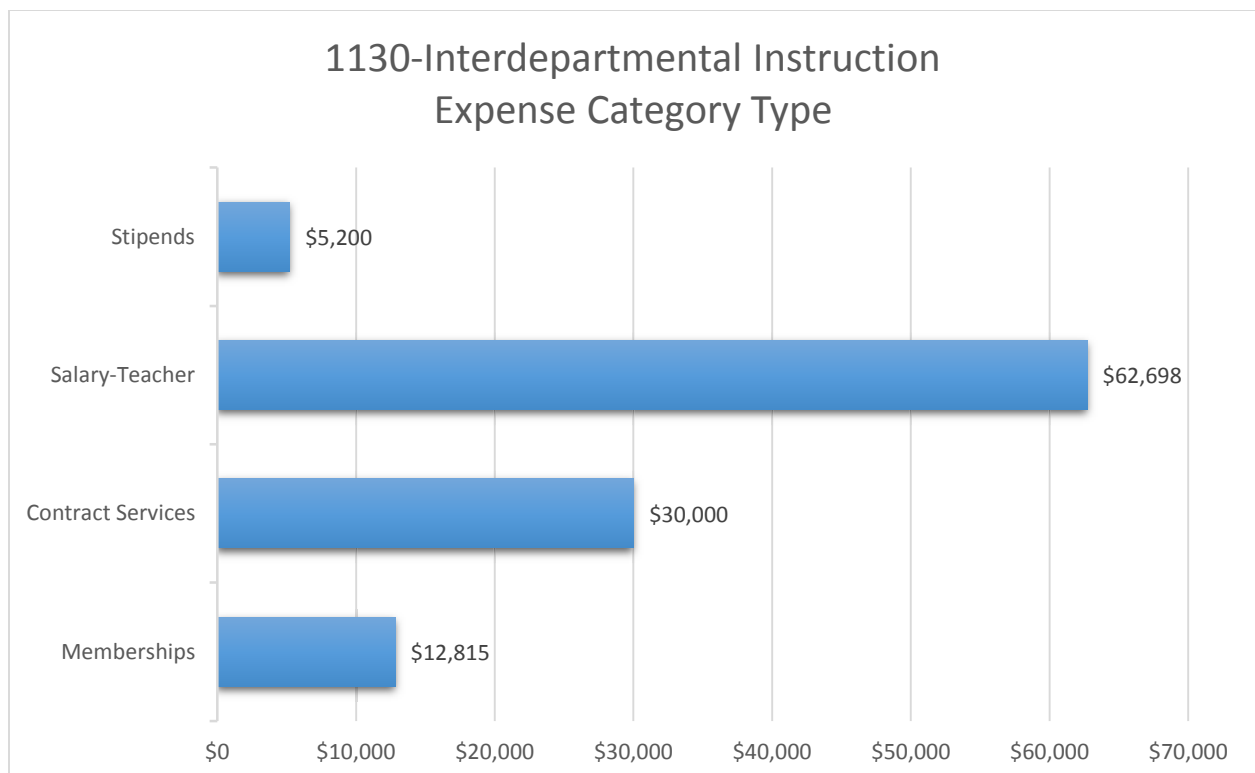
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
2315	TEAM LEADERS/DEPT. CHAIRS	162,425	162,425	161,306	1,119	59,433	62,698	3,265	5.49%
2440	OTHER INSTR. SERVICES	111,026	108,003	69,380	38,623	49,593	48,015	(1,578)	22.15%
	INTERDEPARTMENTAL INSTRUCTION TOTAL:	273,451	270,428	230,686	39,742	109,026	110,713	1,687	1.55%

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	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
L8	201.2305.110.370.1.1140.21403.1	Mathematics Longevity	24,319	28,395	28,395	-	28,965	32,548	3,583	12.37%
NS39B	201.2430.250.370.1.1140.21451.1	Mathematics S/M	7,000	7,000	8,232	(1,232)	7,000	6,969	(31)	-0.44%
NS40B	201.2410.260.370.1.1140.21452.1	Mathematics Textbooks/Curriculum	7,000	1,330	183	1,147	7,000	2,000	(5,000)	-71.43%
S35	201.2305.110.370.1.1140.21401.1	Mathematics Teaching Salary	1,735,335	1,648,208	1,647,455	753	1,808,951	1,860,769	51,818	2.86%
S36	201.2220.110.370.1.1140.21402.1	Mathematics Dept. Chair	64,867	65,661	65,661	-	67,130	68,815	1,685	2.51%
		MATHEMATICS TOTAL:	1,838,521	1,750,594	1,749,927	667	1,919,046	1,971,101	52,055	2.71%

Mathematics by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
2000	INSTRUCTIONAL LEADERSHIP	1,838,521	1,750,594	1,749,927	667	1,919,046	1,971,101	52,055	2.71%
	MATHEMATICS TOTAL:	1,838,521	1,750,594	1,749,927	667	1,919,046	1,971,101	52,055	2.71%

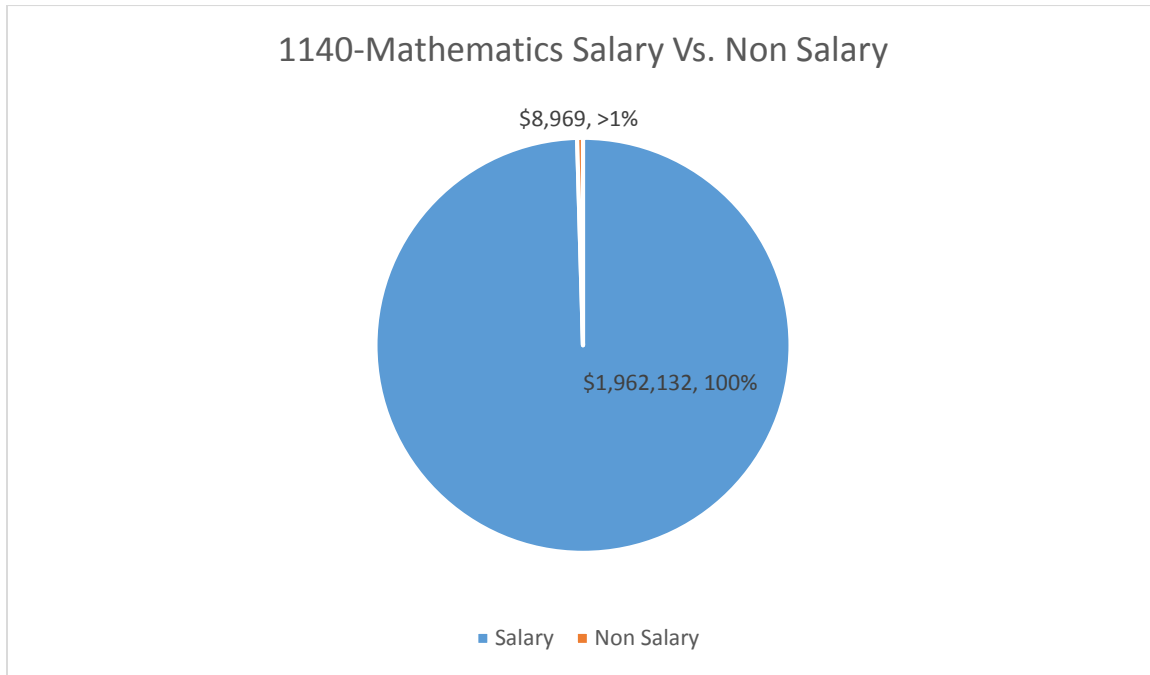
2000: Instructional Services, DW Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Subs, Para's, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

Mathematics by DESE 100 Function Chart

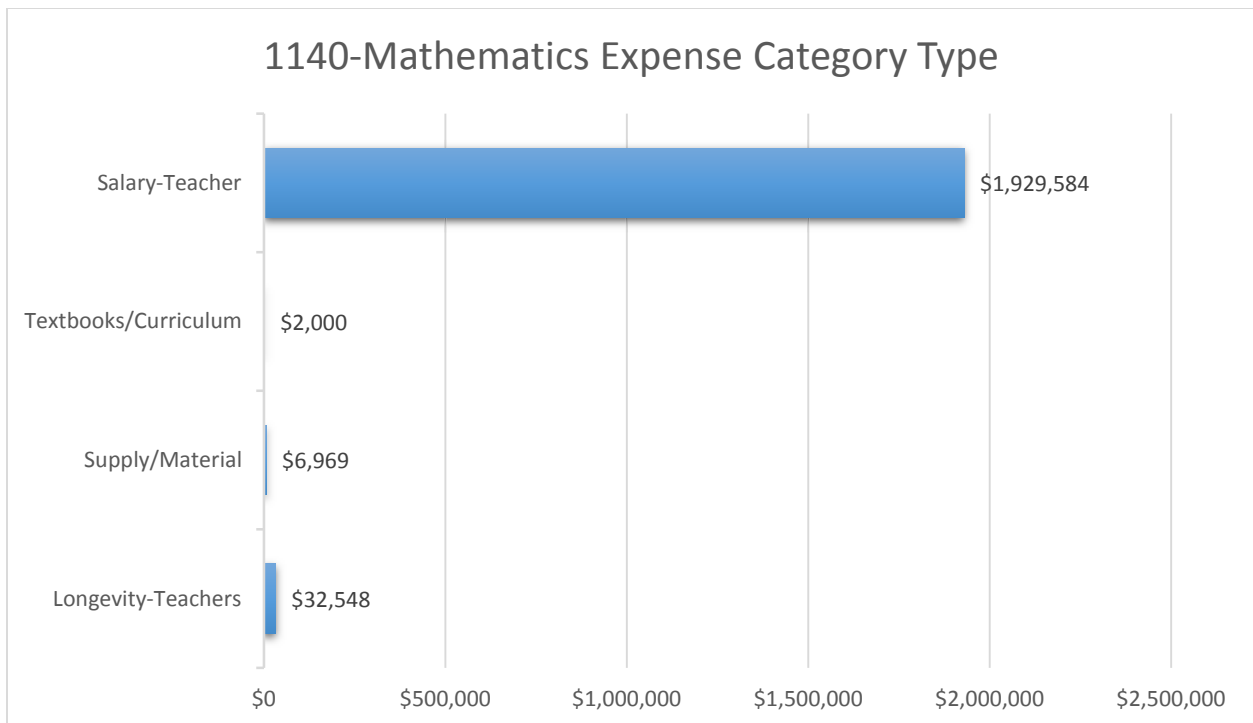
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
2220	ACADEMIC DEPT. HEADS	64,867	65,661	65,661	-	67,130	68,815	1,685	2.51%
2305	CLASSROOM TEACHERS	1,759,654	1,676,603	1,675,850	753	1,837,916	1,893,317	55,401	15.23%
2410	TEXTBOOKS	7,000	1,330	183	1,147	7,000	2,000	(5,000)	-71.43%
2430	INSTR. SUPPLIES	7,000	7,000	8,232	(1,232)	7,000	6,969	(31)	-0.44%
	MATHEMATICS TOTAL:	1,838,521	1,750,594	1,749,927	667	1,919,046	1,971,101	52,055	2.71%

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	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
L9	201.2305.110.370.1.1150.21505.1	Music Longevity	-	1,775	1,775	-	-	1,860	1,860	100.00%
NS41	201.2430.250.370.1.1150.21551.1	Music S/M	8,500	8,500	8,075	425	4,095	2,500	(1,595)	-38.96%
NS42	201.2440.260.370.1.1150.21552.1	Music Registration Fees	2,500	5,815	6,215	(400)	3,050	3,000	(50)	-1.64%
NS43	201.2420.240.370.1.1150.21553.1	Music Maintenance Contracts	3,922	3,922	-	3,922	1,348	-	(1,348)	-100.00%
NS44	201.2410.260.370.1.1150.21554.1	Sheet Music	4,415	5,403	4,360	1,043	3,647	5,000	1,353	37.09%
NS45	201.7300.260.370.1.1150.21555.1	Music New Equipment	9,300	4,700	4,700	-	7,500	-	(7,500)	-100.00%
NS46	201.7400.260.370.1.1150.21556.1	Music Replacement Equipment	17,267	15,789	12,060	3,729	12,500	26,000	13,500	108.00%
NS47	201.2440.260.900.1.1150.21557.1	Music Accompanist	13,531	13,531	22,038	(8,507)	17,518	2,000	(15,518)	-88.58%
S37	201.2305.110.370.1.1150.21501.1	Music Teaching Salary	238,686	211,048	210,297	751	248,812	220,399	(28,413)	-11.42%
S39	201.2440.130.370.1.1150.21503.1	Music Field Trip Salary	3,304	3,304	4,748	(1,444)	3,445	3,445	0	0.01%
		MUSIC TOTAL:	301,425	273,787	274,266	(479)	301,915	264,204	(37,711)	-12.49%

Music by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
2000	INSTRUCTIONAL LEADERSHIP	274,858	253,298	257,506	(4,208)	281,915	238,204	(43,711)	-15.51%
7000	FIXED ASSETS	26,567	20,489	16,760	3,729	20,000	26,000	6,000	30.00%
	MUSIC TOTAL:	301,425	273,787	274,266	(479)	301,915	264,204	(37,711)	-12.49%

2000: Instructional Services, DW Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Subs, Para's, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

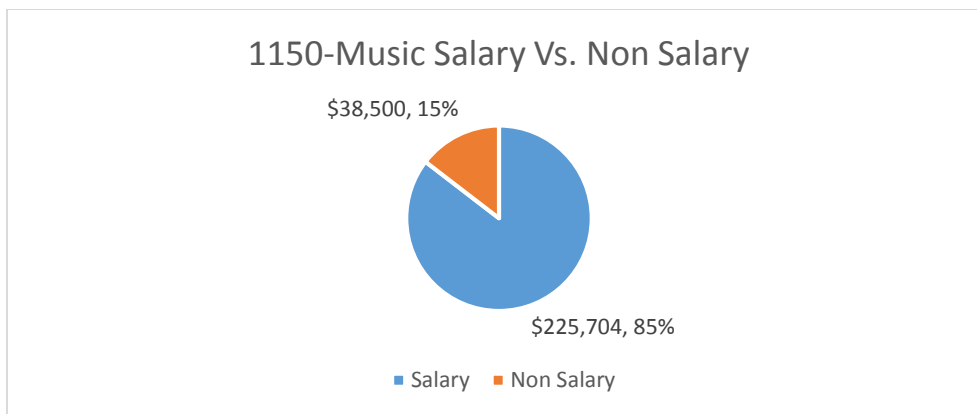
7000: Acquisition and Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

Program Area 1150: Music

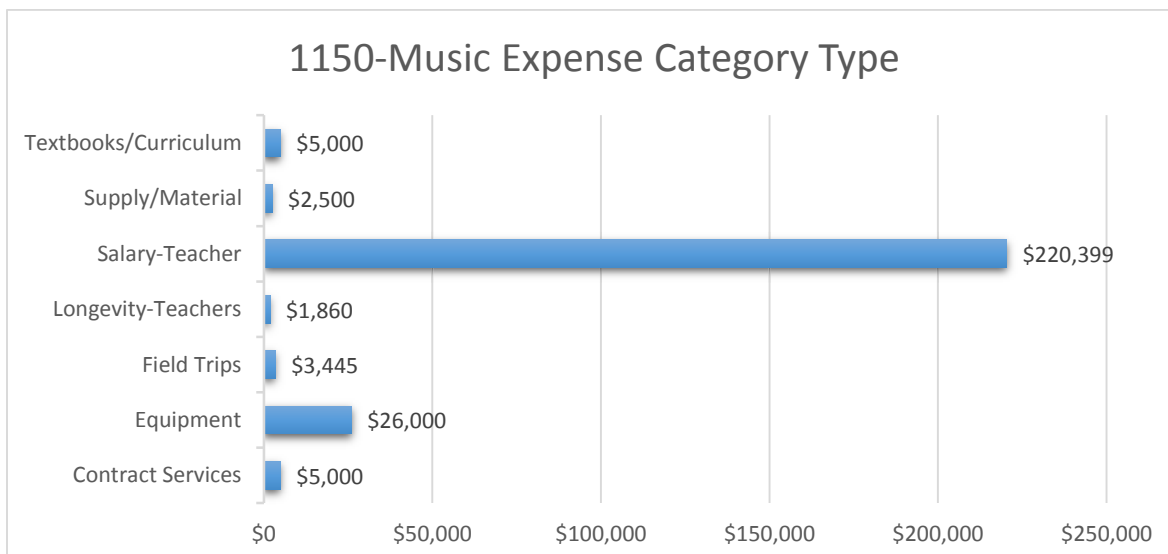
Music by DESE 100 Function Chart

FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
2305	CLASSROOM TEACHERS	238,686	212,823	212,072	751	248,812	222,259	(26,553)	88.58%
2410	TEXTBOOKS	4,415	5,403	4,360	1,043	3,647	5,000	1,353	37.09%
2420	INSTR. EQUIPMENT	3,922	3,922	-	3,922	1,348	-	(1,348)	-100.00%
2430	INSTR. SUPPLIES	8,500	8,500	8,075	425	4,095	2,500	(1,595)	-38.96%
2440	OTHER INSTR. SERVICES	19,335	22,650	33,000	(10,350)	24,013	8,445	(15,568)	-90.22%
7300	ASSETS/NEW EQUIPMENT	9,300	4,700	4,700	-	7,500	-	(7,500)	-100.00%
7400	ASSETS/REPLACEMENT EQUIPMENT	17,267	15,789	12,060	3,729	12,500	26,000	13,500	108.00%
	MUSIC TOTAL:	301,425	273,787	274,266	(479)	301,915	264,204	(37,711)	-12.49%

Music Salary Vs. Non Salary



Music Expense Category Type



Program Area 1160: Professional Development

Professional Development Budget Accounts

Alias	Account Number	Account Description	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS48	201.2357.250.370.9.1160.21651.1	Curr. Dev. S/M	-	800	800	-	8,324	-	(8,324)	-100.00%
NS49	201.2357.250.370.9.1160.21652.1	Staff Dev. S/M	-	-	-	-	285	-	(285)	-100.00%
NS51	201.2357.260.370.9.1160.21654.1	Staff Dev. Student Support	2,393	2,393	-	2,393	2,547	-	(2,547)	-100.00%
NS52	201.2357.260.370.9.1160.21655.1	Staff Dev. Conferences	13,989	20,949	24,334	(3,385)	22,628	22,000	(628)	-2.78%
NS52A	201.2357.240.370.9.1160.21656.1	Staff Dev. Contracted Services	65,000	73,837	84,602	(10,765)	46,189	65,000	18,811	40.73%
NS54	201.2357.260.370.9.1160.21660.1	District Prof. Dev. Memberships	11,712	855	-	855	-	-	-	0.00%
NS55	201.2357.260.370.9.1160.21661.1	District Memberships	38,200	22,403	-	22,403	34,236	25,000	(9,236)	-26.98%
S42	201.2353.110.370.9.1160.21602.1	Curr. Dev. Stipends	54,007	54,007	85,877	(31,870)	59,927	58,000	(1,927)	-3.22%
S43	201.2353.110.370.9.1160.21603.1	Staff Development/Pupil	16,202	1,202	-	1,202	5,000	-	(5,000)	-100.00%
S44	201.2355.130.370.9.1160.21604.1	Professional Dev. Substitute Salary	24,303	9,303	9,600	(297)	16,000	16,000	-	0.00%
S47	201.2353.110.370.9.1160.21608.1	Staff Dev. Professional Salary	10,802	5,802	3,350	2,452	16,061	11,000	(5,061)	-31.51%
S48	201.2357.110.370.9.1160.21609.1	Staff Dev. Tuition Reimbursement	30,200	10,200	24,144	(13,944)	30,200	23,000	(7,200)	-23.84%
S49	201.2357.110.370.9.1160.21610.1	Staff Dev. Mentoring	8,101	8,101	6,362	1,739	12,863	9,000	(3,863)	-30.03%
		PROFESSIONAL DEVELOPMENT TOTAL:	274,909	209,852	239,069	(29,217)	254,260	229,000	(25,260)	-9.93%

Professional Development by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
2000	INSTRUCTIONAL LEADERSHIP	274,909	209,852	239,069	(29,217)	254,260	229,000	(25,260)	-9.93%
	PROFESSIONAL DEVELOPMENT TOTAL:	274,909	209,852	239,069	(29,217)	254,260	229,000	(25,260)	-9.93%

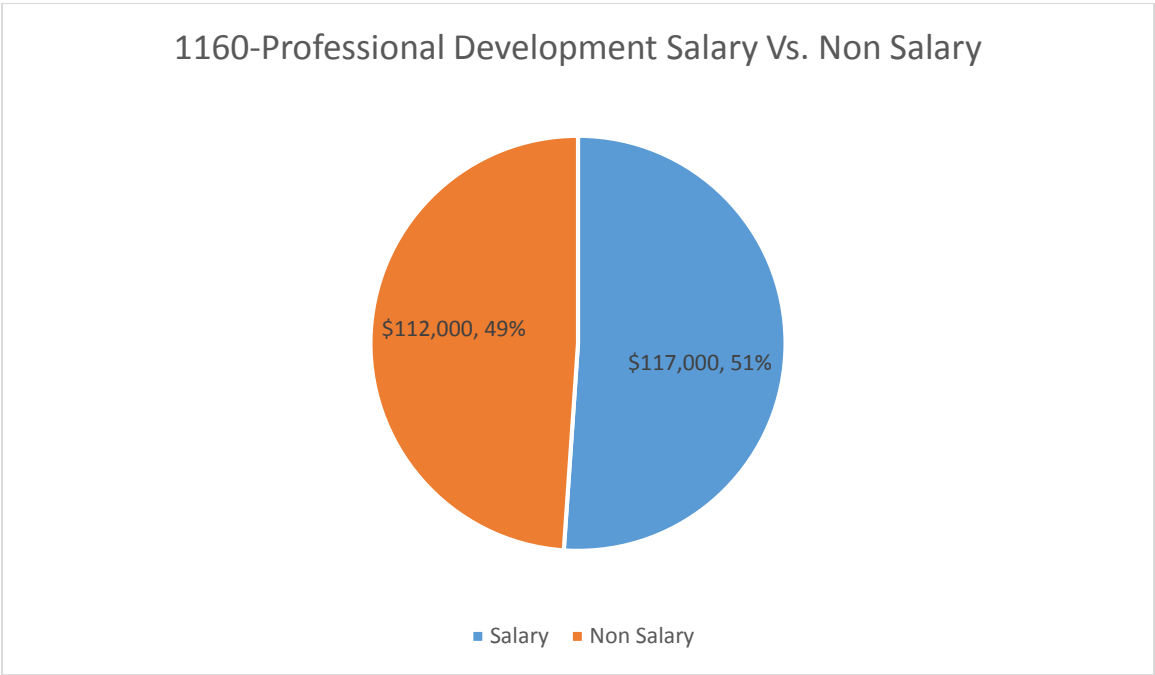
2000: Instructional Services, DW Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Subs, Para's, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

Professional Development by DESE 100 Function Chart

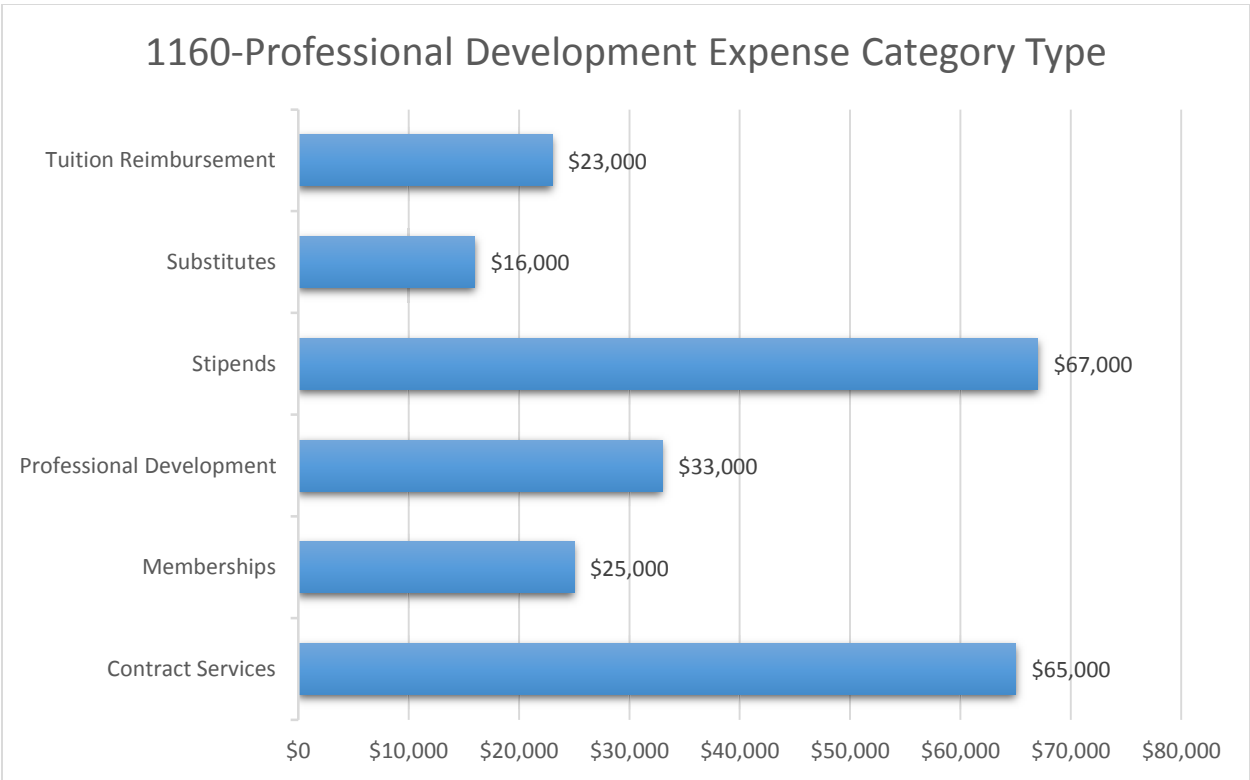
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
2353	PROF. DEV. - TEACHERS	81,011	61,011	89,227	(28,216)	80,988	69,000	(11,988)	-134.73%
2355	PROF. DEV. - SUBSTITUTES	24,303	9,303	9,600	(297)	16,000	16,000	-	0.00%
2357	PROF. DEV. - PROVIDERS	169,595	139,538	140,242	(704)	157,272	144,000	(13,272)	-342.90%
	PROFESSIONAL DEVELOPMENT TOTAL:	274,909	209,852	239,069	(29,217)	254,260	229,000	(25,260)	-9.93%

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	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
L10	201.2305.110.370.1.1180.21803.1	Science Longevity	18,017	24,846	24,846	-	22,629	29,758	7,129	31.50%
NS57	201.2430.250.370.1.1180.21851.1	Science S/M	23,500	42,430	44,523	(2,093)	23,500	41,722	18,222	77.54%
NS58	201.2410.260.370.1.1180.21852.1	Science Textbooks/Curriculum	15,233	6,443	6,542	(99)	10,000	79,508	69,508	695.08%
NS59	201.2420.240.370.1.1180.21853.1	Science Maintenance Contracts	1,500	1,500	1,500	-	1,517	4,000	2,483	163.61%
NS60	201.2420.260.370.1.1180.21854.1	Science Toxic Waste Disposal	2,613	-	-	-	2,613	-	(2,613)	-100.00%
NS61	201.2420.260.370.1.1180.21855.1	Science Equipment	15,319	10,597	10,596	1	15,319	-	(15,319)	-100.00%
S52	201.2305.110.370.1.1180.21801.1	Science Teaching Salary	1,671,609	1,749,192	1,749,191	1	1,797,522	1,913,341	115,819	6.44%
S53	201.2220.110.370.1.1180.21802.1	Science Dept. Chair	70,864	68,864	68,425	440	69,792	71,711	1,919	2.75%
S54	201.2315.110.370.1.1180.21804.1	Chemical Hygiene Coord.	4,500	500	-	500	4,500	-	(4,500)	-100.00%
		SCIENCE TOTAL:	1,823,155	1,904,372	1,905,623	(1,251)	1,947,392	2,140,040	192,648	9.89%

Science by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
2000	INSTRUCTIONAL LEADERSHIP	1,823,155	1,904,372	1,905,623	(1,251)	1,947,392	2,140,040	192,648	9.89%
	SCIENCE TOTAL:	1,823,155	1,904,372	1,905,623	(1,251)	1,947,392	2,140,040	192,648	9.89%

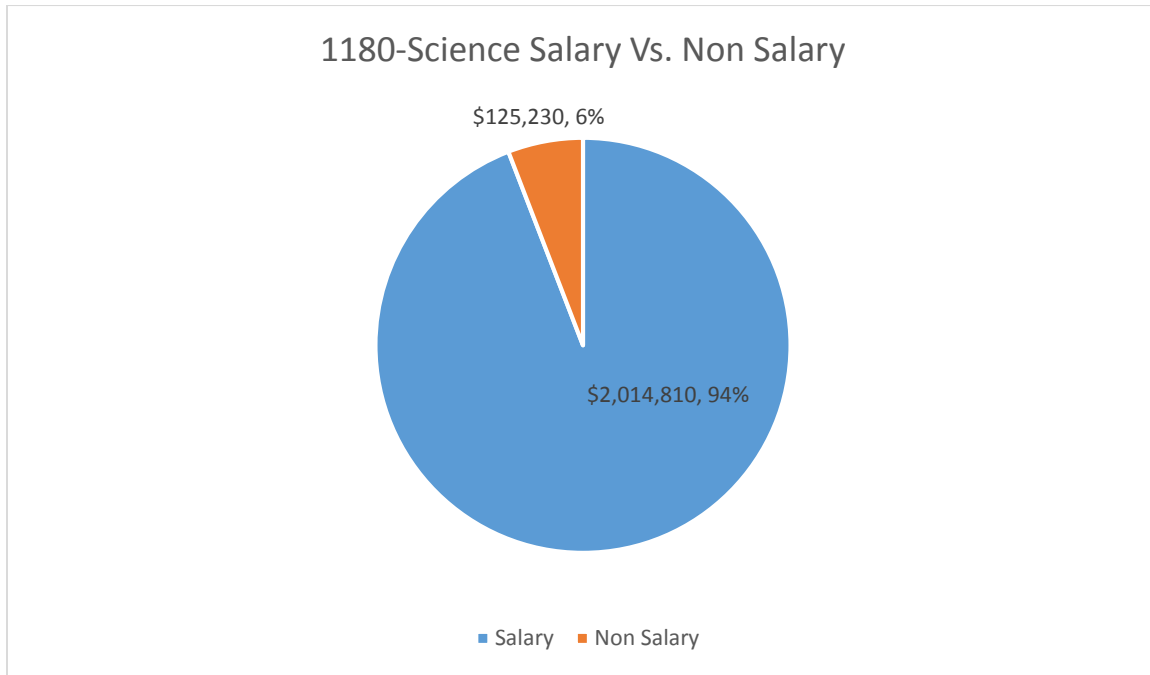
2000: Instructional Services, DW Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Subs, Para's, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

Science by DESE 100 Function Chart

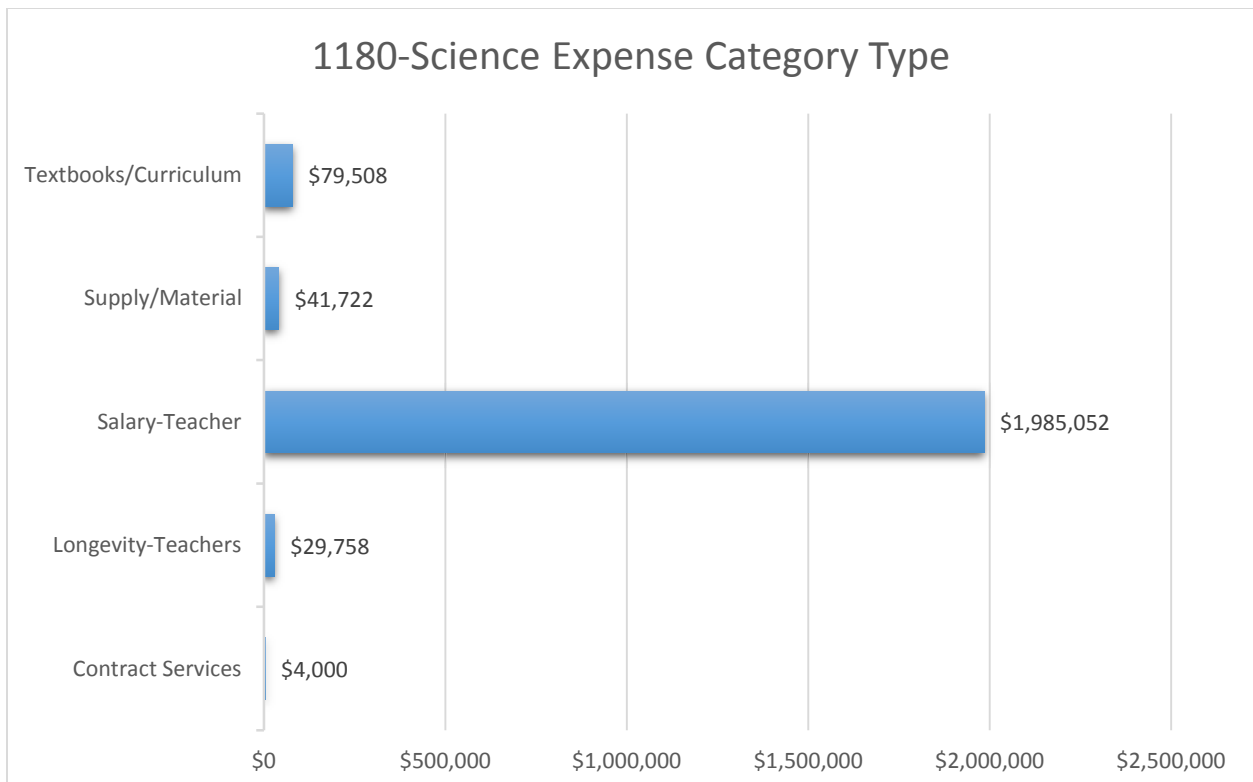
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
2220	ACADEMIC DEPT. HEADS	70,864	68,864	68,425	440	69,792	71,711	1,919	2.75%
2305	CLASSROOM TEACHERS	1,689,626	1,774,038	1,774,037	1	1,820,151	1,943,099	122,948	37.95%
2315	TEAM LEADERS/DEPT. CHAIRS	4,500	500	-	500	4,500	-	(4,500)	-100.00%
2410	TEXTBOOKS	15,233	6,443	6,542	(99)	10,000	79,508	69,508	695.08%
2420	INSTR. EQUIPMENT	19,432	12,097	12,096	1	19,449	4,000	(15,449)	-36.39%
2430	INSTR. SUPPLIES	23,500	42,430	44,523	(2,093)	23,500	41,722	18,222	77.54%
	SCIENCE TOTAL:	1,823,155	1,904,372	1,905,623	(1,251)	1,947,392	2,140,040	192,648	9.89%

Program Area 1180: Science

Science Salary Vs. Non Salary



Science Expense Category Type



Program Area 1190: Social Studies

Social Studies Budget Accounts

Alias	Account Number	Account Description	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
L11	201.2305.110.370.1.1190.21903.1	Soc. Studies Longevity	23,422	31,057	31,057	-	29,870	40,918	11,048	36.99%
NS62	201.2430.250.370.1.1190.21951.1	Social Studies S/M	7,333	6,696	5,192	1,504	6,925	8,744	1,819	26.27%
NS63	201.2410.260.370.1.1190.21952.1	Social Studies Textbooks/Curriculum	5,722	3,413	813	2,600	5,722	4,997	(725)	-12.67%
NS64	201.2440.260.370.1.1190.21953.1	Social Studies Collaborative	2,575	2,575	-	2,575	-	-	-	0.00%
S55	201.2305.110.370.1.1190.21901.1	Social Studies Teaching Salary	1,335,333	1,458,798	1,458,797	1	1,516,981	1,541,121	24,140	1.59%
S56	201.2220.110.370.1.1190.21902.1	Soc. Studies Dept. Chair	66,553	54,344	55,544	(1,200)	53,923	62,651	8,728	16.19%
		SOCIAL STUDIES TOTAL:	1,440,938	1,556,883	1,551,404	5,479	1,613,421	1,658,431	45,010	2.79%

Social Studies by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
2000	INSTRUCTIONAL LEADERSHIP	1,440,938	1,556,883	1,551,404	5,479	1,613,421	1,658,431	45,010	2.79%
	SOCIAL STUDIES TOTAL:	1,440,938	1,556,883	1,551,404	5,479	1,613,421	1,658,431	45,010	2.79%

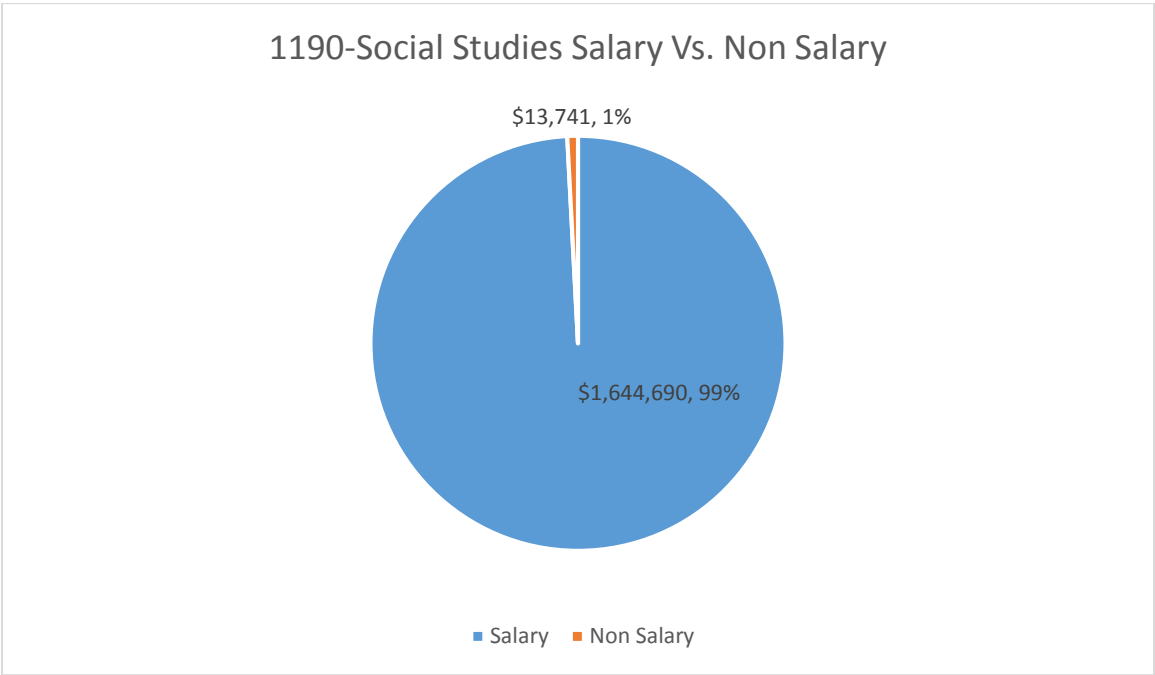
2000: Instructional Services, DW Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Subs, Para's, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

Social Studies by DESE 100 Function Chart

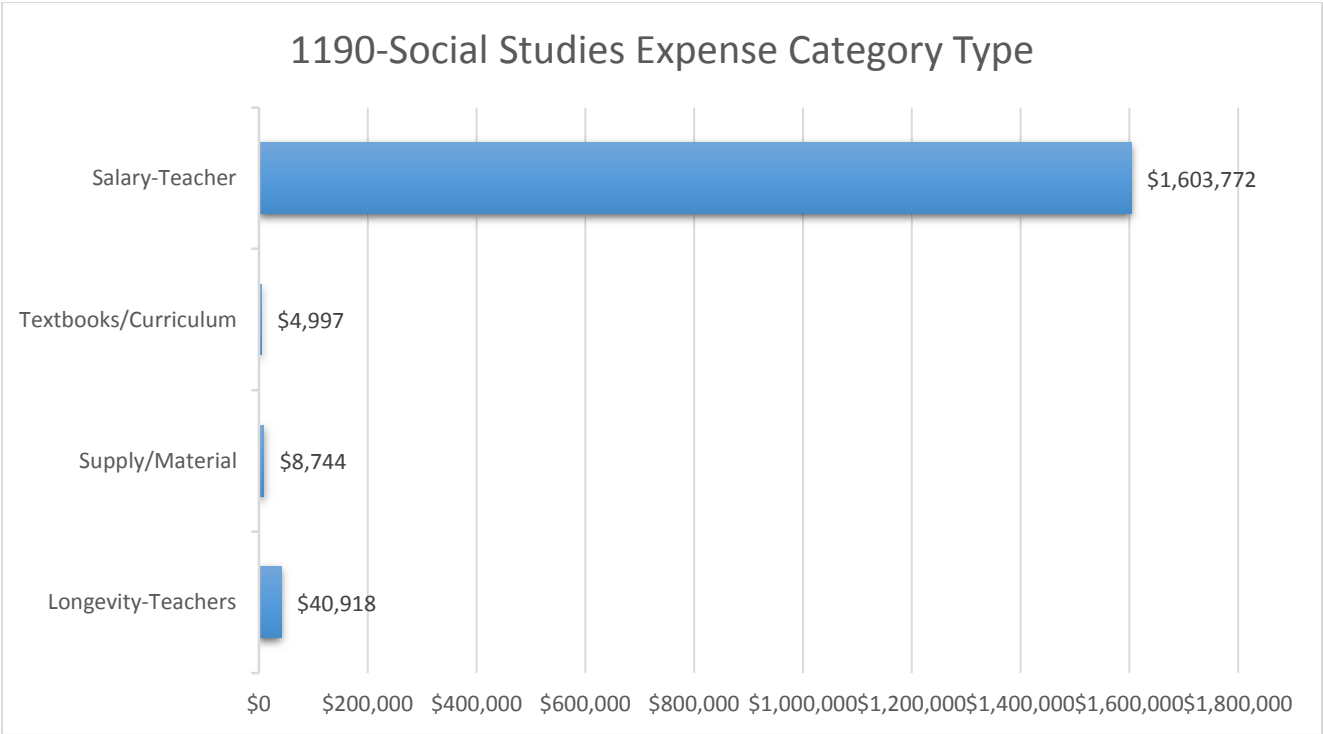
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
2220	ACADEMIC DEPT. HEADS	66,553	54,344	55,544	(1,200)	53,923	62,651	8,728	16.19%
2305	CLASSROOM 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:	1,440,938	1,556,883	1,551,404	5,479	1,613,421	1,658,431	45,010	2.79%

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	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
L12	201.2305.110.370.2.1200.22012.1	Special Ed. Longevity	15,590	19,522	19,522	-	16,251	12,089	(4,162)	-25.61%
NS65	201.2110.250.370.2.1200.22051.1	SPED Supervision S/M	3,758	3,863	2,096	1,767	3,758	3,500	(258)	-6.87%
NS66	201.2430.250.370.2.1200.22052.1	SPED Teaching S/M	4,597	8,055	9,237	(1,182)	4,597	10,000	5,403	117.53%
NS67	201.2720.250.370.2.1200.22053.1	SPED Testing S/M	4,155	4,155	5,452	(1,297)	4,155	5,000	845	20.34%
NS68	201.2430.250.370.2.1200.22054.1	SPED Alternative Ed. S/M	1,407	1,605	847	758	1,407	-	(1,407)	-100.00%
NS69	201.2320.240.370.2.1200.22055.1	SPED Contracted Services	350,000	344,000	274,266	69,734	285,000	347,319	62,319	21.87%
NS70	201.2440.240.370.2.1200.22056.1	SPED Evaluation Services	28,284	8,284	6,662	1,622	28,284	-	(28,284)	-100.00%
NS71	201.2440.260.370.2.1200.22057.1	SPED Non-District Travel	53	400	400	-	53	10,000	9,947	18767.92%
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	47,813	30,177	17,636	147,813	-	(147,813)	-100.00%
NS74	201.9200.260.370.2.1200.22060.1	SPED Out-of-State Tuitions	127,023	42,791	35,000	7,791	127,023	-	(127,023)	-100.00%
NS75	201.9300.260.370.2.1200.22061.1	SPED Non-Public Tuitions	1,705,226	1,705,226	1,787,920	(82,694)	1,880,226	3,024,471	1,144,245	60.86%
NS76	201.9400.260.370.2.1200.22062.1	SPED Collaborative Tuitions	104,969	104,969	176,296	(71,327)	279,969	169,548	(110,421)	-39.44%
NS77	201.7300.260.370.2.1200.22063.1	SPED New Equipment	7,500	2,500	3,233	(733)	7,500	7,400	(100)	-1.33%
NS78	201.2440.260.370.2.1200.22064.1	SPED Assistive Technology	-	-	-	-	-	5,000	5,000	100.00%
NS79	201.2430.250.370.2.1200.22065.1	Pathways Program S/M	3,615	5,914	3,256	2,658	3,615	-	(3,615)	-100.00%
NS80	201.2110.260.370.2.1200.22066.1	SPED Director Travel	343	343	130	213	343	800	457	133.24%
NS81	201.2410.260.370.2.1200.22067.1	SPED Equipment Repair	164	270	270	-	164	1,080	916	558.54%
NS82A	201.9900.260.900.2.1200.22068.1	Circuit Breaker Receipts Budget Offset	-	-	-	-	-	(860,469)	(860,469)	100.00%
S57	201.2110.110.370.2.1200.22001.1	SPED Director Salary	65,518	67,141	67,140	1	67,816	70,512	2,696	3.98%
S58	201.2305.110.370.2.1200.22002.1	SPED Teaching Salary	770,070	839,196	846,314	(7,118)	882,738	888,567	5,829	0.66%
S59	201.2330.130.370.2.1200.22003.1	SPED Tutor Salary	914,593	953,855	996,329	(42,474)	1,008,392	946,520	(61,872)	-6.14%
S60	201.2440.130.370.2.1200.22004.1	SPED Home Tutor Salary	-	250	725	(475)	-	7,500	7,500	100.00%
S61	201.2305.110.370.2.1200.22005.1	SPED Alt. Ed. Regular Teaching Salary	21,089	21,089	20,963	127	21,985	51,510	29,525	134.30%
S62	201.2800.110.370.2.1200.22006.1	SPED H.S. Psych. Salary	235,231	349,691	349,691	-	347,210	362,439	15,229	4.39%
S63	201.2330.130.370.2.1200.22007.1	SPED Aides Salary	-	29,890	31,200	(1,310)	35,000	30,691	(4,309)	-12.31%
S64	201.2110.120.370.2.1200.22008.1	SPED Clerical Salary	54,009	78,318	78,636	(318)	61,300	82,101	20,801	33.93%
S65	201.2305.110.370.2.1200.22009.1	Pathways Summer Program Sal.	29,466	-	1,903	(1,903)	29,466	29,845	379	1.29%
S66	201.2320.110.370.2.1200.22010.1	H.S. S/L Pathologist	112,202	106,481	106,481	-	112,202	111,596	(606)	-0.54%
S67	201.2220.110.370.2.1200.22011.1	Special Ed. Dept. Chair	70,516	68,425	68,425	1	73,508	71,711	(1,797)	-2.44%
S69	201.2305.110.370.2.1200.22014.1	Summer School SPED Teaching	-	11,512	11,511	1	-	5,400	5,400	100.00%
S70	201.2330.130.370.2.1200.22015.1	Summer School SPED Tutor	-	11,633	14,125	(2,492)	-	1,575	1,575	100.00%
		SPECIAL ED TOTAL:	4,777,191	4,837,191	4,948,207	(111,016)	5,429,775	5,396,205	(33,570)	-0.62%

Program Area 1200: Special Education

Special Education by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
2000	INSTRUCTIONAL LEADERSHIP	2,684,660	2,933,892	2,915,581	18,311	2,987,244	3,055,255	68,011	2.28%
7000	FIXED ASSETS	7,500	2,500	3,233	(733)	7,500	7,400	(100)	-1.33%
9000	PROGRAMS WITH OTHER DISTRICTS	2,085,031	1,900,799	2,029,393	(128,594)	2,435,031	2,333,550	(101,481)	-4.17%
	SPECIAL ED TOTAL:	4,777,191	4,837,191	4,948,207	(111,016)	5,429,775	5,396,205	(33,570)	-0.62%

2000: Instructional Services, DW Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Subs, Para's, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

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

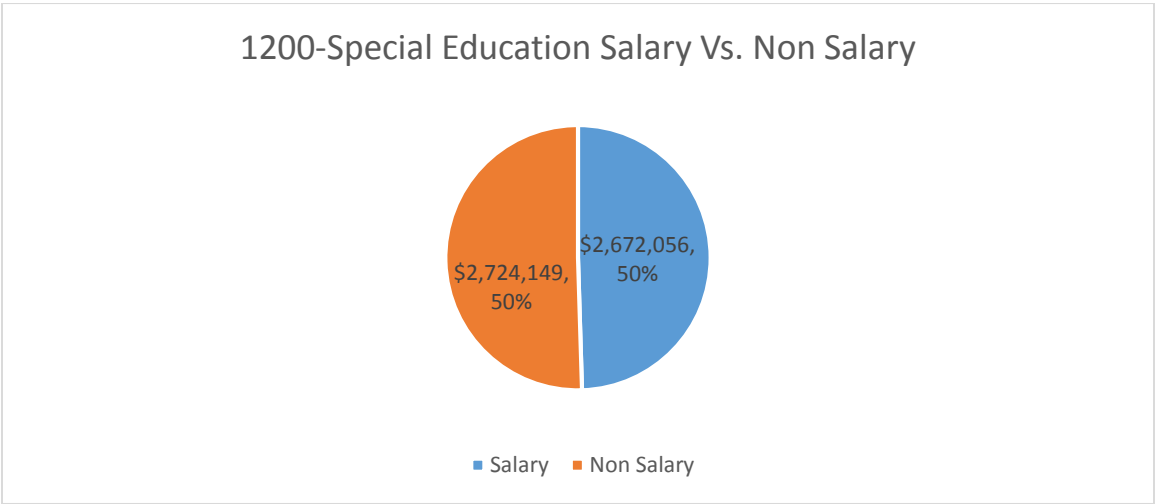
9000: School Choice Tuition, Charter Schools, Special Ed Tuitions

Special Education by DESE 100 Function Chart

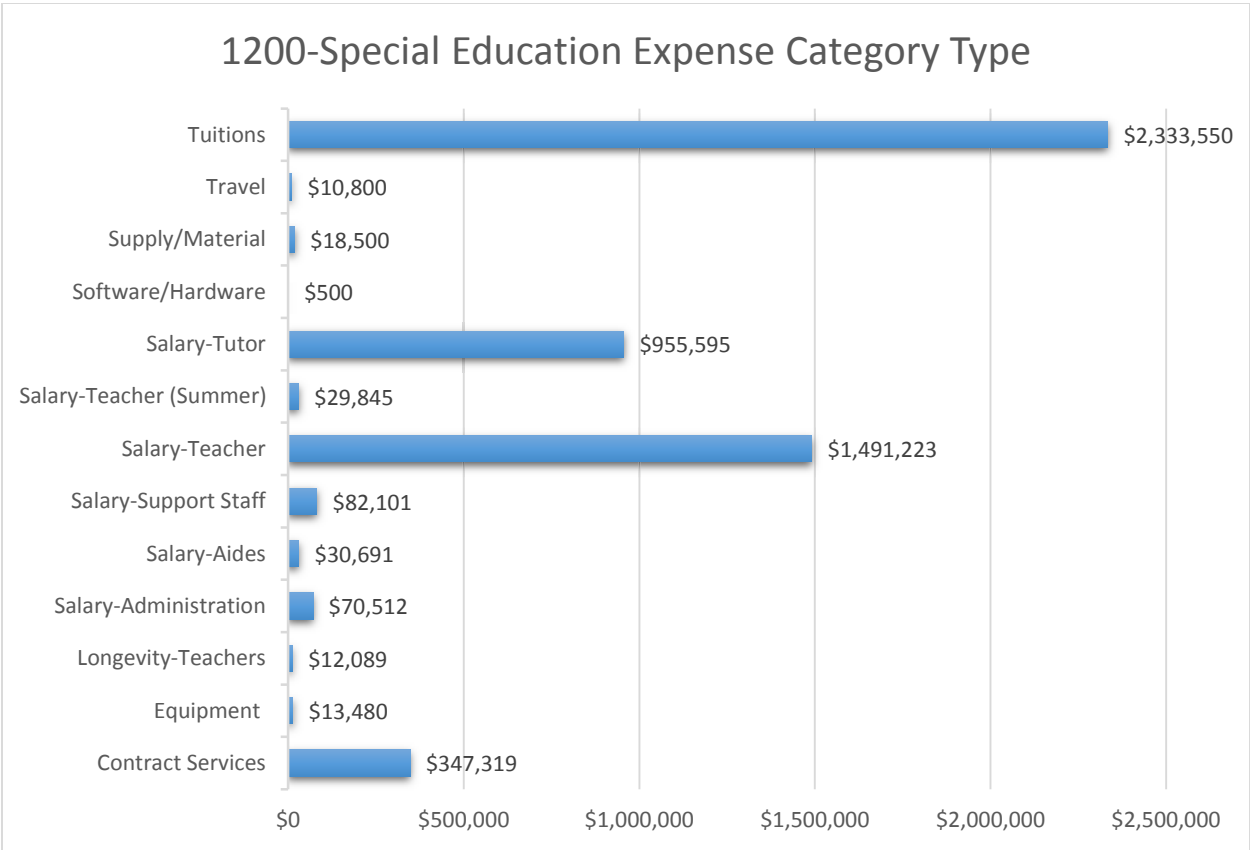
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
2110	CURRICULUM DIRECTORS	123,628	149,665	148,002	1,663	133,217	156,913	23,696	164.28%
2220	ACADEMIC DEPT. HEADS	70,516	68,425	68,425	1	73,508	71,711	(1,797)	-2.44%
2305	CLASSROOM TEACHERS	836,215	891,319	900,212	(8,893)	950,440	987,411	36,971	210.63%
2320	MED. THERAPUTIC SERV.	462,202	450,481	380,747	69,734	397,202	458,915	61,713	21.33%
2330	INSTR. ASSISTANTS	914,593	995,378	1,041,654	(46,276)	1,043,392	978,786	(64,606)	81.55%
2410	TEXTBOOKS	164	270	270	-	164	1,080	916	558.54%
2430	INSTR. SUPPLIES	9,619	15,574	13,341	2,233	9,619	10,000	381	-82.47%
2440	OTHER INSTR. SERVICES	28,337	8,934	7,787	1,147	28,337	22,500	(5,837)	18867.92%
2451	CLASSROOM INSTR. TECH.	-	-	-	-	-	500	500	100.00%
2720	TESTING MATERIALS	4,155	4,155	5,452	(1,297)	4,155	5,000	845	20.34%
2800	PSYCHOLOGICAL SERVICES	235,231	349,691	349,691	-	347,210	362,439	15,229	4.39%
7300	ASSETS/NEW EQUIPMENT	7,500	2,500	3,233	(733)	7,500	7,400	(100)	-1.33%
9100	MASSACHUSETTS TUITIONS	147,813	47,813	30,177	17,636	147,813	-	(147,813)	-100.00%
9200	OUT-OF-STATE TUITIONS	127,023	42,791	35,000	7,791	127,023	-	(127,023)	-100.00%
9300	NON-PUBLIC TUITIONS	1,705,226	1,705,226	1,787,920	(82,694)	1,880,226	3,024,471	1,144,245	60.86%
9400	COLLABORATIVE TUITIONS	104,969	104,969	176,296	(71,327)	279,969	169,548	(110,421)	-39.44%
9900	SPECIAL CIRCUIT BREAKER OFFSET	-	-	-	-	-	(860,469)	(860,469)	100.00%
	SPECIAL ED TOTAL:	4,777,191	4,837,191	4,948,207	(111,016)	5,429,775	5,396,205	(33,570)	-0.62%

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 of \$860,469.



CCHS Mentors in Violence Prevention (MVP) Club



CCHS MVP attended Club Game Change

Leadership Summit hosted by Robert Kraft

Program Area 1210: Substitutes

Substitutes Budget Accounts

Alias	Account Number	Account Description	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
S72	201.2325.130.370.1.1210.22102.1	Substitute Salary	85,000	63,877	61,127	2,750	82,500	70,000	(12,500)	-15.15%
S73	201.2325.130.370.2.1210.22103.1	Substitute SPED Salary	5,000	5,000	-	5,000	3,500	3,500	-	0.00%
S74	201.2325.130.370.1.1210.22104.1	Long Term Subs	-	21,123	56,928	(35,805)	2,500	70,000	67,500	2700.00%
		SUBSTITUTES TOTAL:	90,000	90,000	118,055	(28,055)	88,500	143,500	55,000	62.15%

Substitutes by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
2000	INSTRUCTIONAL LEADERSHIP	90,000	90,000	118,055	(28,055)	88,500	143,500	55,000	62.15%
	SUBSTITUTES TOTAL:	90,000	90,000	118,055	(28,055)	88,500	143,500	55,000	62.15%

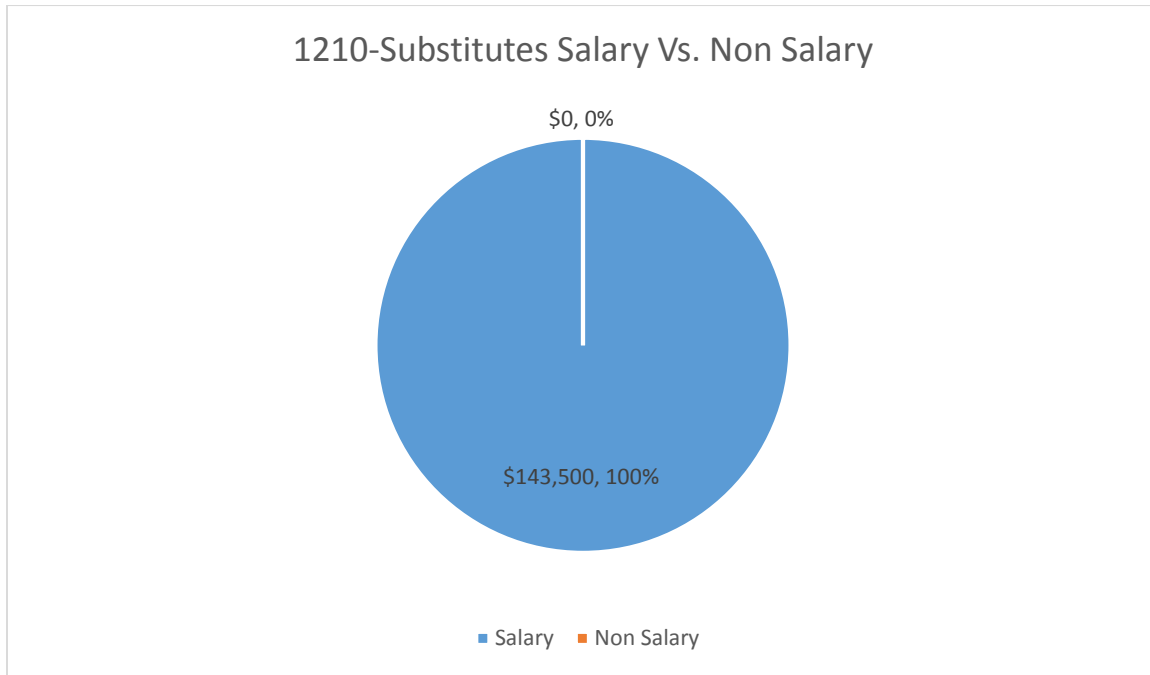
2000: Instructional Services, DW Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Subs, Para's, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

Substitutes by DESE 100 Function Chart

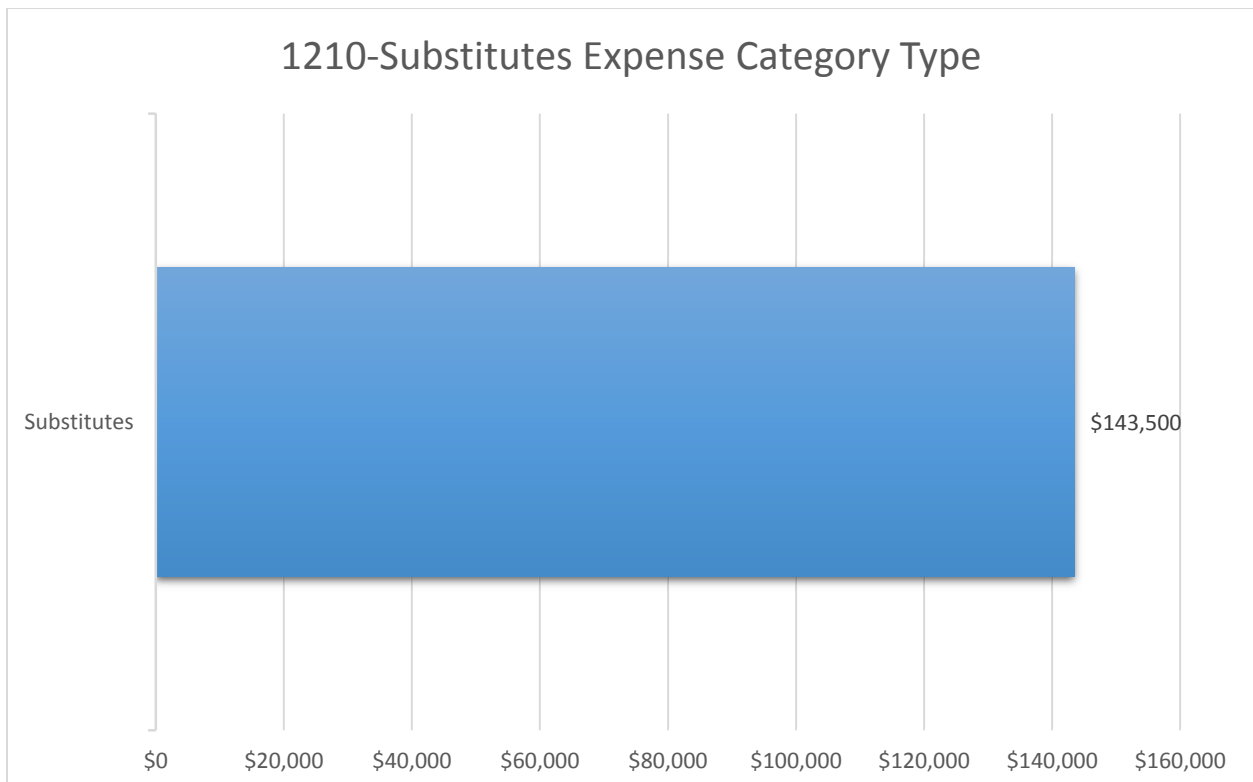
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
2325	TEAM LEADERS/DEPT. CHAIRS	90,000	90,000	118,055	(28,055)	88,500	143,500	55,000	62.15%
	SUBSTITUTES TOTAL:	90,000	90,000	118,055	(28,055)	88,500	143,500	55,000	62.15%

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	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS83	201.2430.250.370.1.1220.22251.1	Applied Tech. Teaching S/M	8,508	10,967	10,959	8	8,729	10,269	1,540	17.64%
NS84	201.2410.260.370.1.1220.22252.1	Applied Tech. Textbooks/Curriculum	589	-	-	-	593	315	(278)	-46.87%
NS85	201.2420.240.370.1.1220.22253.1	Applied Tech. Maint. Contracts	148	-	-	-	145	-	(145)	-100.00%
NS86	201.7300.260.370.1.1220.22254.1	Appl. Tech. New Equipment	500	215	215	0	481	525	44	9.22%
NS87	201.2440.260.370.1.1220.22255.1	Applied Tech. YTE Contr. Serv.	800	-	-	-	833	-	(833)	-100.00%
		TECH ED.- APPLIED TECHNOLOGY TOTAL:	10,545	11,182	11,174	8	10,780	11,109	329	3.05%

Tech Ed. – Applied Technology by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
2000	INSTRUCTIONAL LEADERSHIP	10,045	10,967	10,959	8	10,300	10,584	284	2.76%
7000	FIXED ASSETS	500	215	215	0	481	525	44	9.22%
	TECH ED.- APPLIED TECHNOLOGY TOTAL:	10,545	11,182	11,174	8	10,780	11,109	329	3.05%

2000: Instructional Services, DW Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Subs, Para's, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

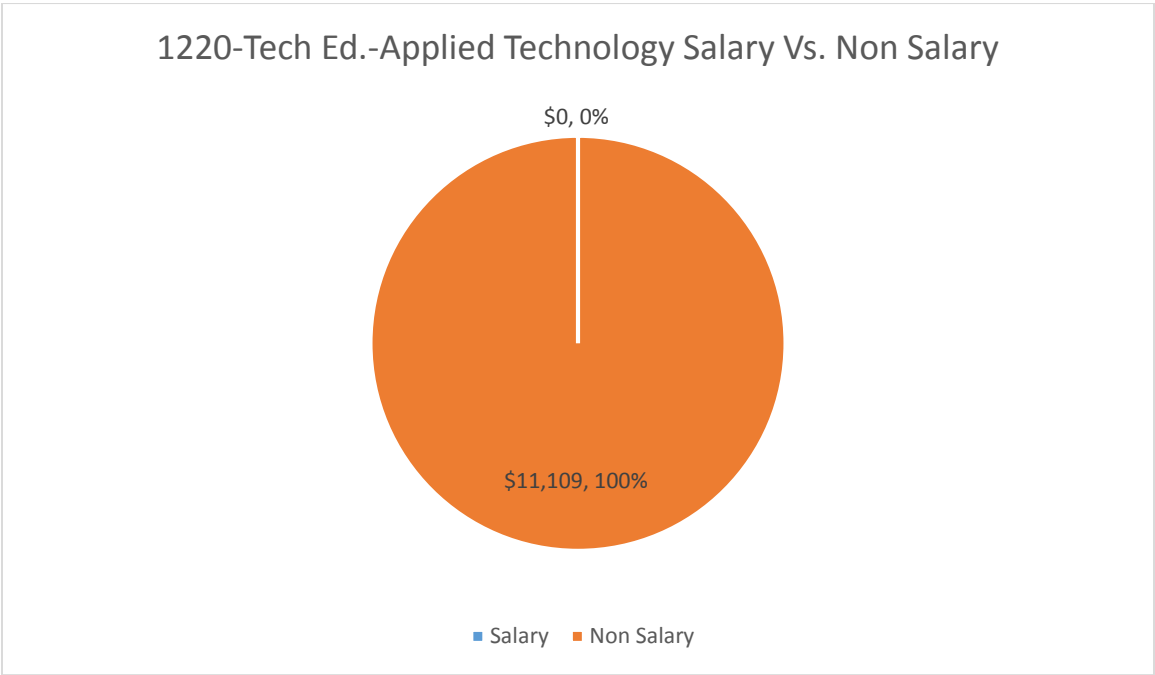
7000: Acquisition and Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

Tech Ed. – Applied Technology by DESE 100 Function Chart

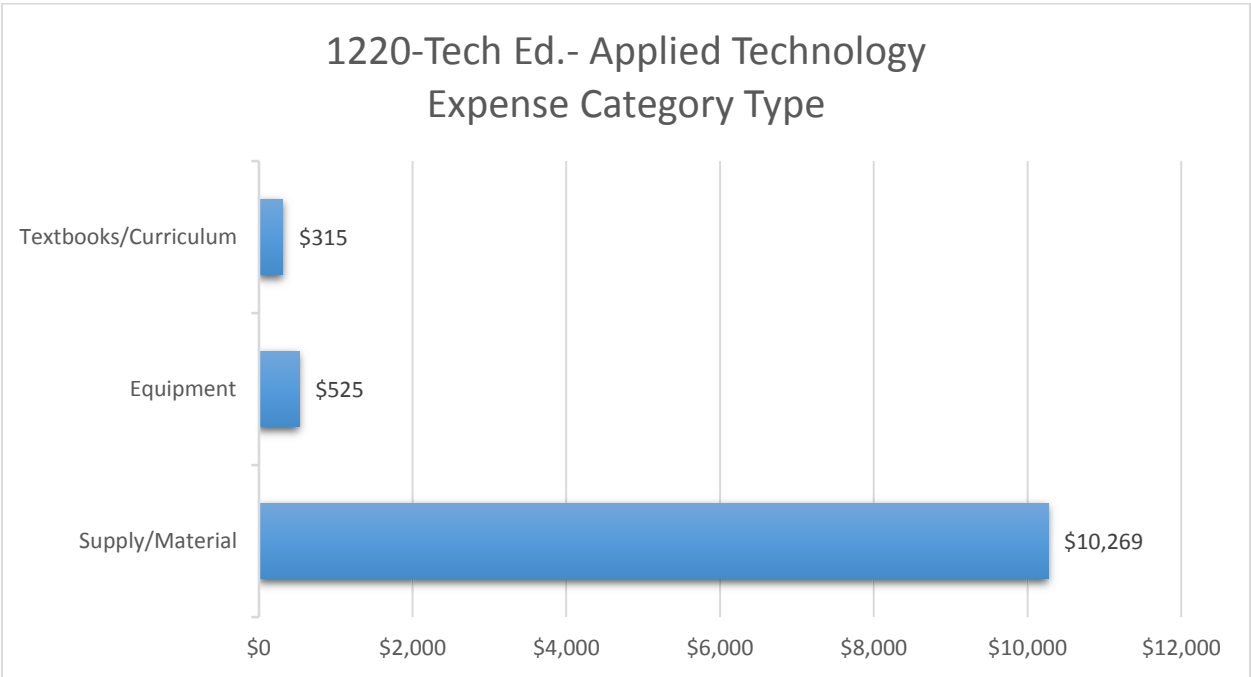
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
2410	TEXTBOOKS	589	-	-	-	593	315	(278)	-46.87%
2420	INSTR. EQUIPMENT	148	-	-	-	145	-	(145)	-100.00%
2430	INSTR. SUPPLIES	8,508	10,967	10,959	8	8,729	10,269	1,540	17.64%
2440	OTHER INSTR. SERVICES	800	-	-	-	833	-	(833)	-100.00%
7300	ASSETS/NEW EQUIPMENT	500	215	215	0	481	525	44	9.22%
	TECH ED.- APPLIED TECHNOLOGY TOTAL:	10,545	11,182	11,174	8	10,780	11,109	329	3.05%

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	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS88	201.2430.250.370.1.1250.22551.1	Theatre Arts Tch. S/M	700	700	504	196	-	5,000	5,000	100.00%
S81	201.2305.110.370.1.1250.22501.1	Theatre Arts Tch. Salary	20,800	17,044	21,903	(4,859)	20,800	27,201	6,401	30.77%
		THEATER ARTS TOTAL:	21,500	17,744	22,408	(4,664)	20,800	32,201	11,401	54.81%

Theater Arts by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
2000	INSTRUCTIONAL LEADERSHIP	21,500	17,744	22,408	(4,664)	20,800	32,201	11,401	54.81%
	THEATER ARTS TOTAL:	21,500	17,744	22,408	(4,664)	20,800	32,201	11,401	54.81%

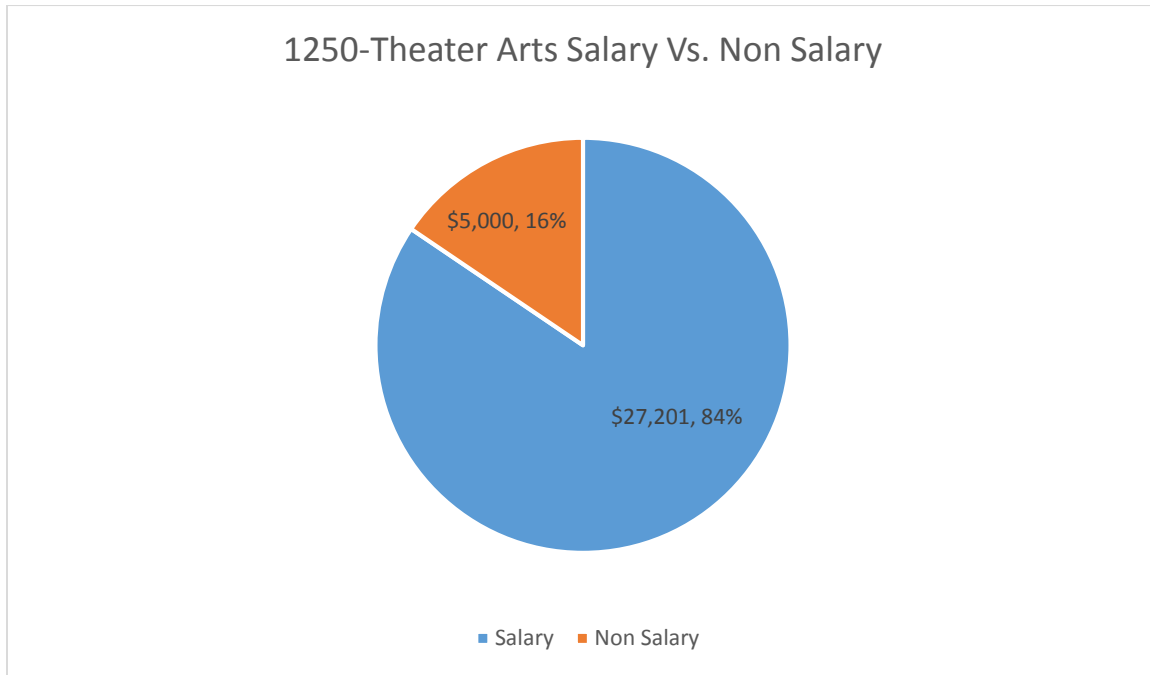
2000: Instructional Services, DW Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Subs, Para's, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

Theater Arts by DESE 100 Function Chart

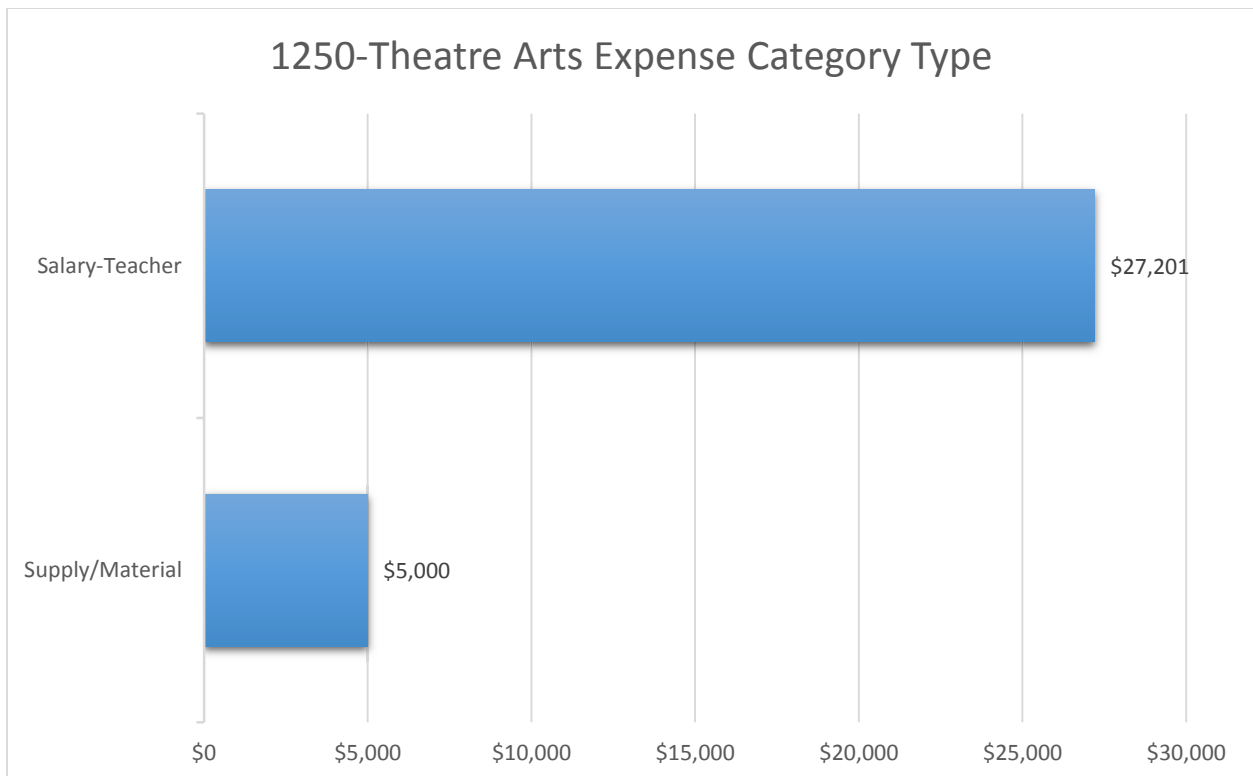
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
2305	CLASSROOM TEACHERS	20,800	17,044	21,903	(4,859)	20,800	27,201	6,401	30.77%
2430	INSTR. SUPPLIES	700	700	504	196	-	5,000	5,000	100.00%
	THEATER ARTS TOTAL:	21,500	17,744	22,408	(4,664)	20,800	32,201	11,401	54.81%

Program Area 1250: Theater Arts

Theater Arts Salary Vs. Non Salary



Theater Arts Expense Category Type



Program Area 2300: Adult and Community Education

Adult and Community Education Budget Accounts

Alias	Account Number	Account Description	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
S82	201.2110.110.500.6.2300.23001.1	Adult Ed. Director Salary	2	2	-	2	2	-	(2)	-100.00%
S83	201.2110.120.500.6.2300.23002.1	Adult Ed. Clerical Salary	2	2	-	2	2	-	(2)	-100.00%
		ADULT & COMMUNITY EDUCATION TOTAL:	4	4	-	4	4	-	(4)	-100.00%

Adult and Community Education by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
2000	INSTRUCTIONAL LEADERSHIP	4	4	-	4	4	-	(4)	-100.00%
	ADULT & COMMUNITY EDUCATION TOTAL:	4	4	-	4	4	-	(4)	-100.00%

2000: Instructional Services, DW Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Subs, Para's, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

Adult and Community Education by DESE 100 Function Chart

FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
2110	CURRICULUM DIRECTORS	4	4	-	4	4	-	(4)	-100.00%
	ADULT & COMMUNITY EDUCATION TOTAL:	4	4	-	4	4	-	(4)	-100.00%

Program Area 2310: Athletics

Athletics Budget Accounts

Alias	Account Number	Account Description	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS90	201.3510.260.370.9.2310.23151.1	Athletic Insurance	3,000	1,000	-	1,000	-	2,600	2,600	100.00%
NS90B	201.3510.260.370.9.2310.23152.1	Officials	30,000	12,207	260	11,947	32,216	-	(32,216)	-100.00%
NS91	201.3510.260.370.9.2310.23153.1	Facilities Rental	20,000	18,000	18,181	(181)	23,941	22,500	(1,441)	-6.02%
NS92	201.3510.240.370.9.2310.23154.1	Contracted Service	2,500	500	-	500	-	-	-	0.00%
S84	201.3510.110.370.9.2310.23101.1	Athletics Director Salary	107,952	132,937	139,912	(6,975)	136,305	135,888	(417)	-0.31%
S85	201.3510.110.370.9.2310.23102.1	Coaches Salary	340,939	283,961	387,199	(103,238)	301,658	426,720	125,062	41.46%
S86	201.3510.110.370.9.2310.23103.1	Trainers Salary	43,767	74,434	74,434	-	76,652	78,583	1,931	2.52%
S88	201.3510.130.370.9.2310.23105.1	Athletics Drivers Salary	84,525	84,525	92,305	(7,780)	94,273	99,852	5,579	5.92%
S89	201.3510.120.370.9.2310.23106.1	Athletics Dept. Clerical Sal.	-	16,326	16,485	(159)	11,200	26,000	14,800	132.14%
		ATHLETICS TOTAL:	632,683	623,890	728,776	(104,886)	676,245	792,143	115,898	17.14%

Athletics by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
3000	OTHER SCHOOL SERVICES	632,683	623,890	728,776	(104,886)	676,245	792,143	115,898	17.14%
	ATHLETICS TOTAL:	632,683	623,890	728,776	(104,886)	676,245	792,143	115,898	17.14%

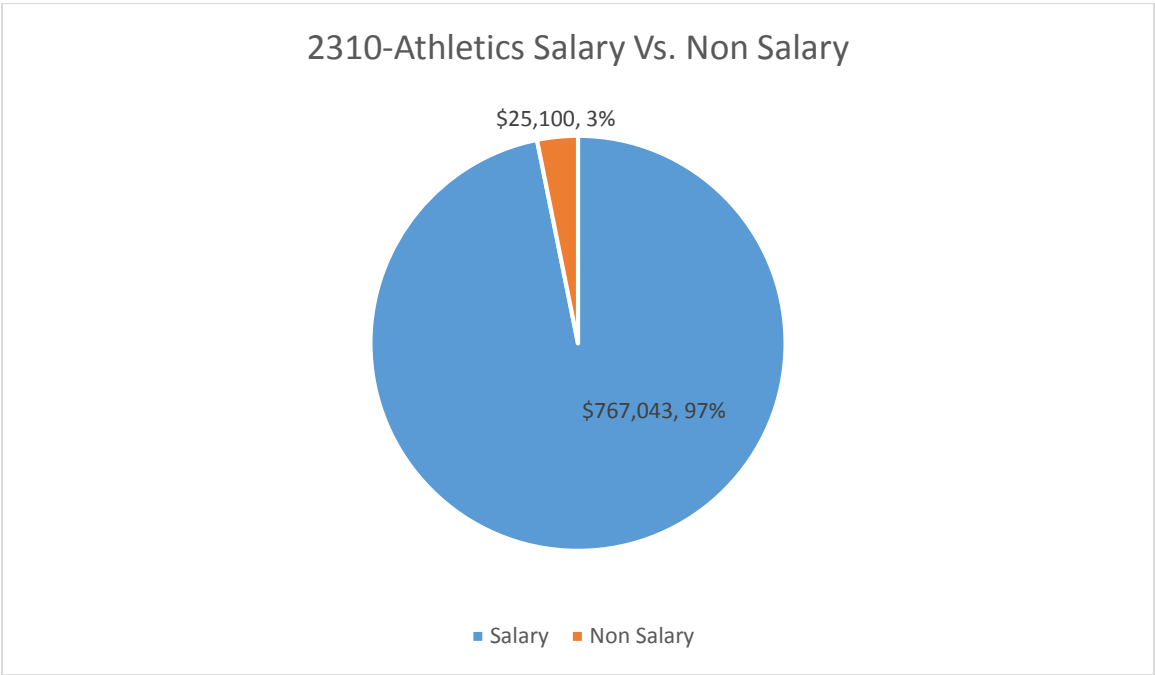
3000: Attendance and Parent Liaison Services, Health Services, Transportation, Athletics, Other Student Activities

Athletics by DESE 100 Function Chart

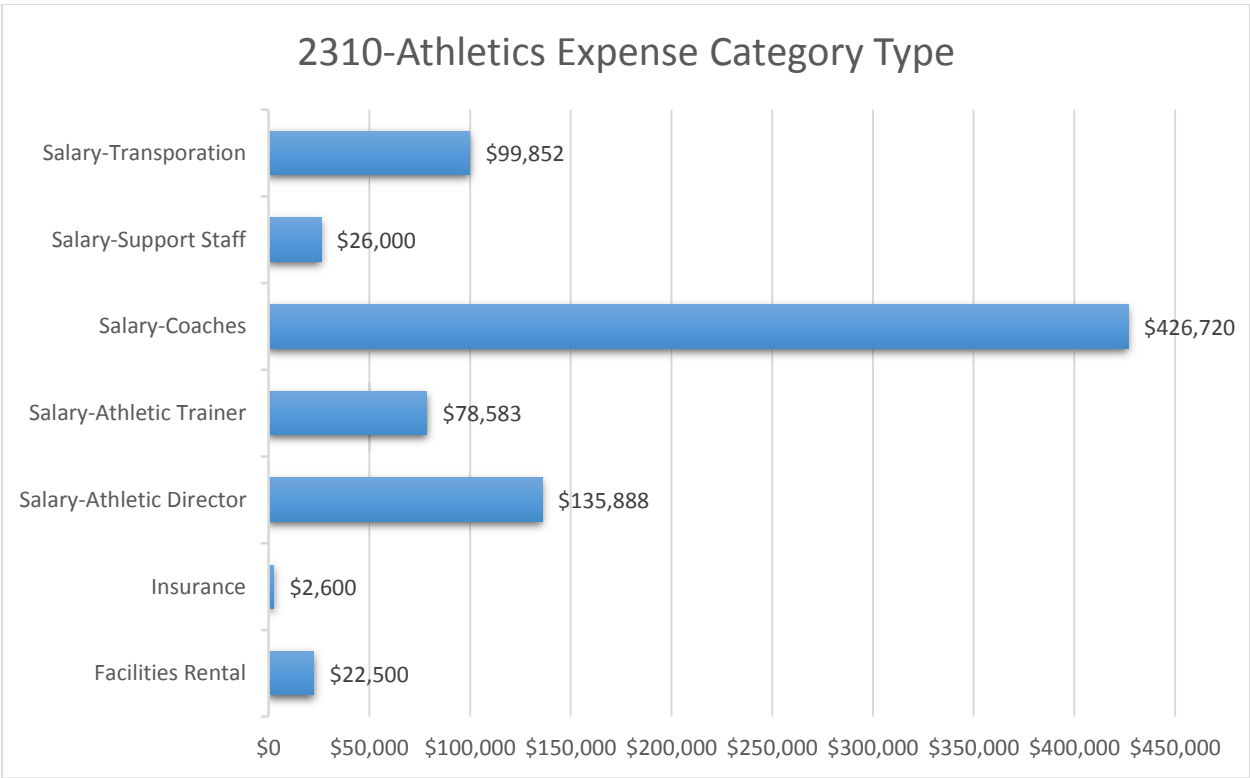
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
3510	ATHLETICS	632,683	623,890	728,776	(104,886)	676,245	792,143	115,898	17.14%
	ATHLETICS TOTAL:	632,683	623,890	728,776	(104,886)	676,245	792,143	115,898	17.14%

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	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS93	201.2430.250.370.1.2320.23251.1	Central Supply S/M	2,077	16,671	1,591	15,080	6,051	6,050	(1)	-0.02%
		CENTRAL SUPPLY TOTAL:	2,077	16,671	1,591	15,080	6,051	6,050	(1)	-0.02%

Central Supply by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
2000	INSTRUCTIONAL LEADERSHIP	2,077	16,671	1,591	15,080	6,051	6,050	(1)	-0.02%
	CENTRAL SUPPLY TOTAL:	2,077	16,671	1,591	15,080	6,051	6,050	(1)	-0.02%

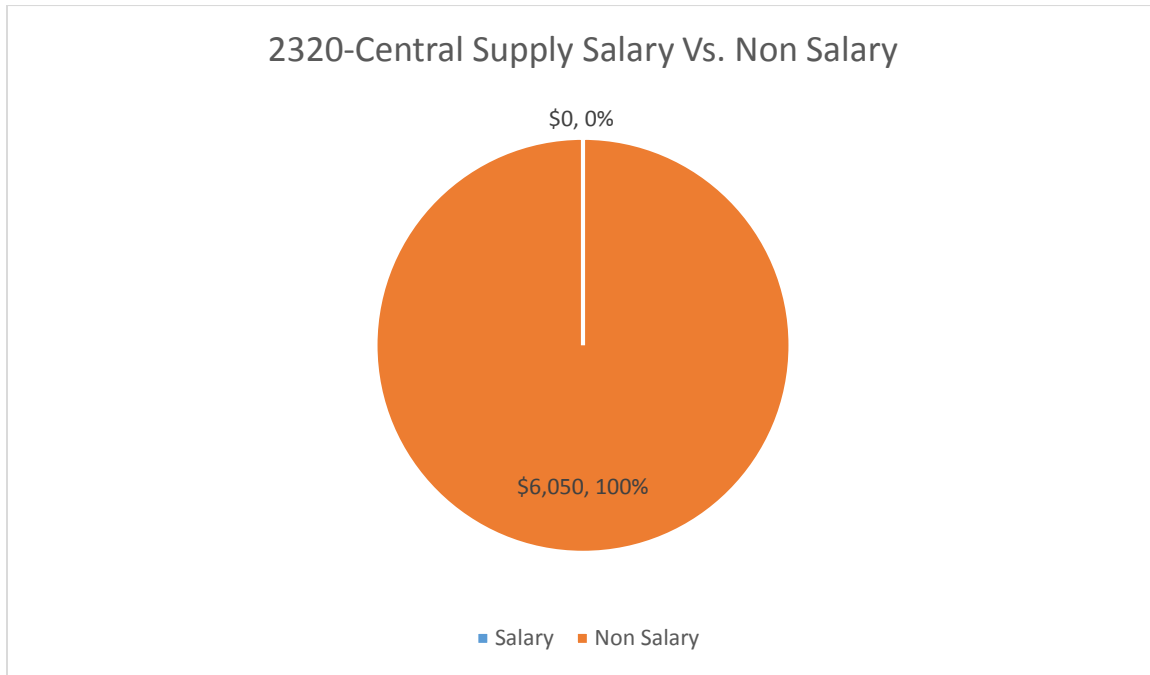
2000: Instructional Services, DW Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Subs, Para's, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

Central Supply by DESE 100 Function Chart

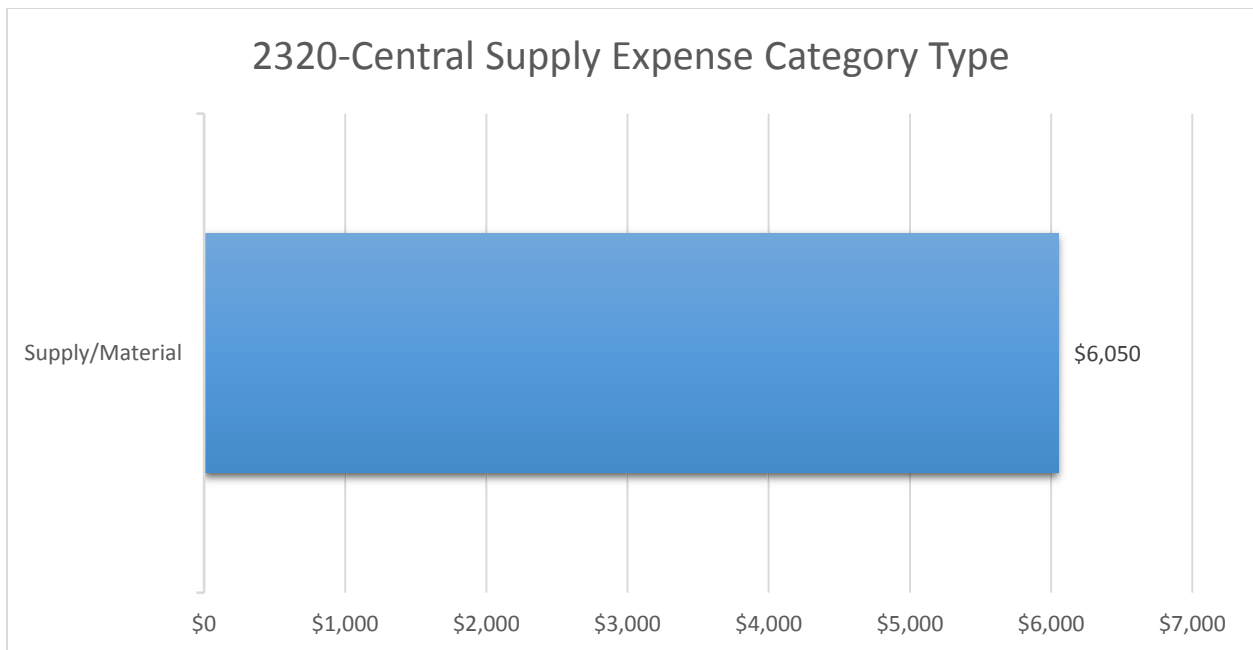
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
2430	INSTR. SUPPLIES	2,077	16,671	1,591	15,080	6,051	6,050	(1)	-0.02%
	CENTRAL SUPPLY TOTAL:	2,077	16,671	1,591	15,080	6,051	6,050	(1)	-0.02%

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	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS94	201.3520.250.370.9.2330.23351.1	Co-Curricular S/M	682	2,603	31,401	(28,798)	16,161	10,000	(6,161)	-38.12%
NS95	201.3520.260.370.9.2330.23352.1	Co-Curricular Fees	8,500	6,579	30,595	(24,016)	16,371	10,000	(6,371)	-38.92%
S91	201.3520.110.370.9.2330.23301.1	Co-Curricular Professional Salary	225,119	225,119	220,443	4,676	234,250	250,000	15,750	6.72%
S92	201.3520.130.370.9.2330.23302.1	Radio Station Mgr. Salary	77,263	78,459	78,458	1	80,397	82,350	1,953	2.43%
S93	201.3520.130.370.9.2330.23303.1	Radio Station Staff Assists	14,733	571	-	571	7,500	11,956	4,456	59.41%
		CO-CURRICULAR TOTAL:	326,297	313,331	360,897	(47,566)	354,679	364,306	9,627	2.71%

Co-Curricular by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
3000	OTHER SCHOOL SERVICES	326,297	313,331	360,897	(47,566)	354,679	364,306	9,627	2.71%
	CO-CURRICULAR TOTAL:	326,297	313,331	360,897	(47,566)	354,679	364,306	9,627	2.71%

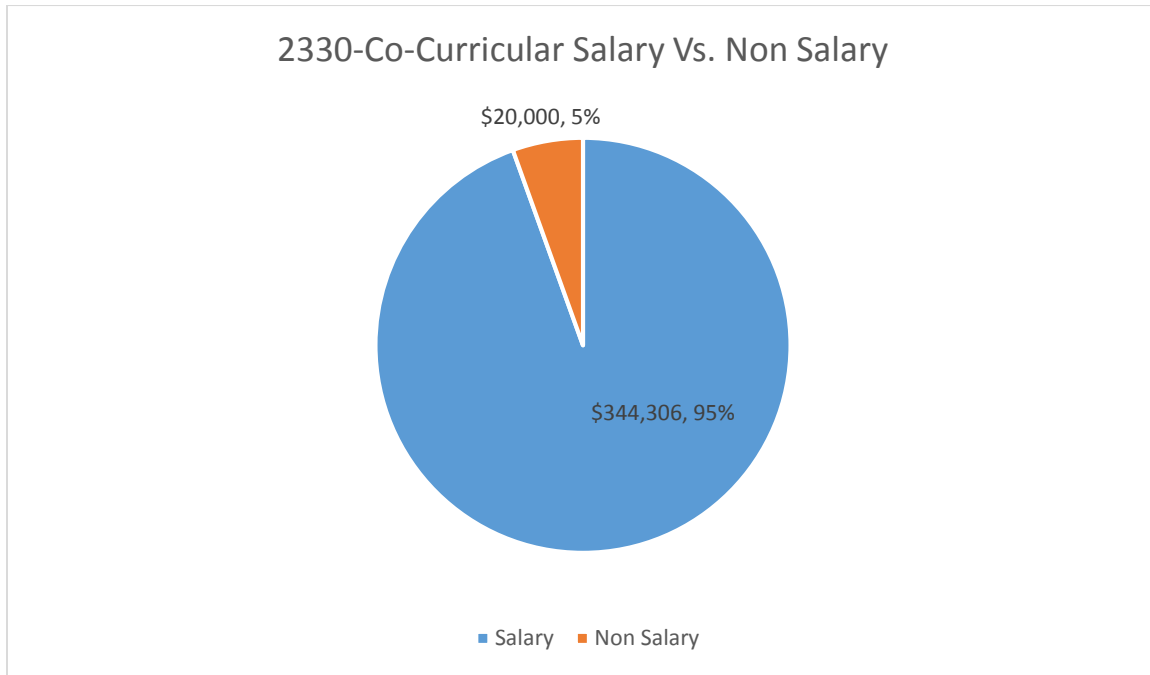
3000: Attendance and Parent Liaison Services, Health Services, Transportation, Athletics, Other Student Activities

Co-Curricular by DESE 100 Function Chart

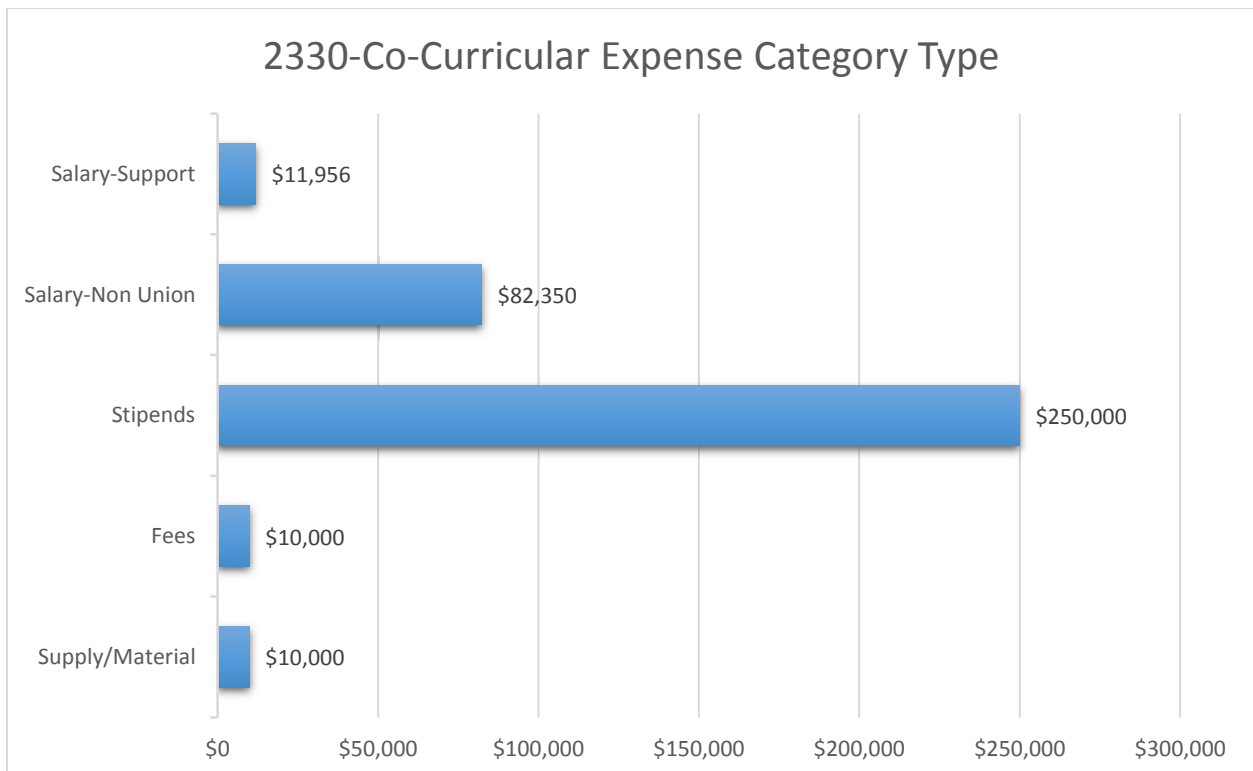
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
3520	OTHER STUDENT BODY ACTIVITIES	326,297	313,331	360,897	(47,566)	354,679	364,306	9,627	2.71%
	CO-CURRICULAR TOTAL:	326,297	313,331	360,897	(47,566)	354,679	364,306	9,627	2.71%

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	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS100	201.1230.120.370.9.2340.23405.1	Neg. Funds - Non-Bargaining	35,000	-	-	-	12,500	-	(12,500)	-100.00%
NS96	201.5100.110.370.1.2340.23401.1	Sick Leave - Instructional	51,014	51,014	43,980	7,034	41,989	58,640	16,651	39.66%
NS97	201.2305.110.370.1.2340.23402.1	Professional Contingency	120,000	20,000	-	20,000	12,500	150,000	137,500	1100.00%
NS98	201.5100.110.370.1.2340.23403.1	Early Retirement Incentive	-	-	-	-	-	80,000	80,000	100.00%
NS99	201.2305.110.370.1.2340.23404.1	Negotiation Funds - Contracts	135,000	-	-	-	35,000	-	(35,000)	-100.00%
		CONTINGENCY TOTAL:	341,014	71,014	43,980	27,034	101,989	288,640	186,651	183.01%

Contingency by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
1000	DISTRICT LEADERSHIP & ADMINISTRATION	35,000	-	-	-	12,500	-	(12,500)	-100.00%
2000	INSTRUCTIONAL LEADERSHIP	255,000	20,000	-	20,000	47,500	150,000	102,500	215.79%
5000	FIXED CHARGES	51,014	51,014	43,980	7,034	41,989	138,640	96,651	230.18%
	CONTINGENCY TOTAL:	341,014	71,014	43,980	27,034	101,989	288,640	186,651	183.01%

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

2000: Instructional Services, DW Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Subs, Para's, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

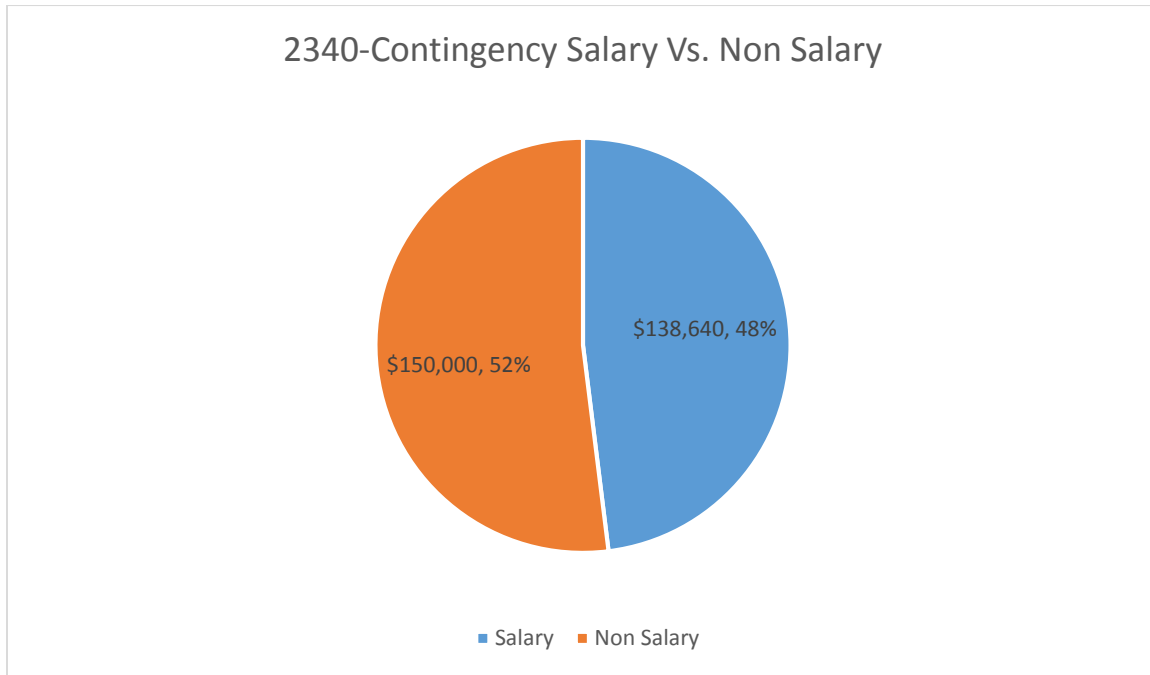
5000: Retirement, Insurance, Rental Lease of Equipment, Rans, Bans, Crossing Guards

Contingency by DESE 100 Function Chart

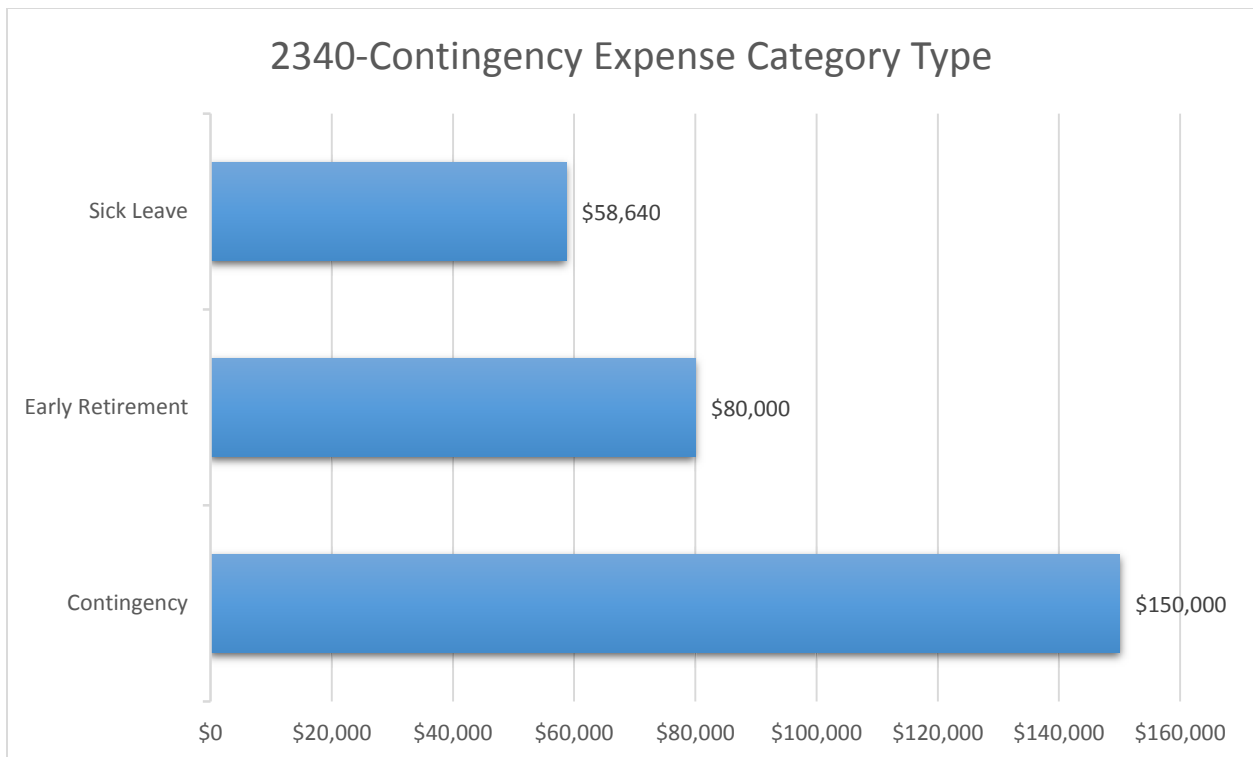
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
1230	DISTRICT WIDE ADMINISTRATION	35,000	-	-	-	12,500	-	(12,500)	-100.00%
2305	CLASSROOM TEACHERS	255,000	20,000	-	20,000	47,500	150,000	102,500	215.79%
5100	RETIREMENT BENEFITS	51,014	51,014	43,980	7,034	41,989	138,640	96,651	230.18%
	CONTINGENCY TOTAL:	341,014	71,014	43,980	27,034	101,989	288,640	186,651	183.01%

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	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS100	201.1230.120.370.9.2340.23405.1	Neg. Funds - Non-Bargaining	35,000	-	-	-	12,500	-	(12,500)	-100.00%
NS96	201.5100.110.370.1.2340.23401.1	Sick Leave - Instructional	51,014	51,014	43,980	7,034	41,989	58,640	16,651	39.66%
NS97	201.2305.110.370.1.2340.23402.1	Professional Contingency	120,000	20,000	-	20,000	12,500	150,000	137,500	1100.00%
NS98	201.5100.110.370.1.2340.23403.1	Early Retirement Incentive	-	-	-	-	-	80,000	80,000	100.00%
NS99	201.2305.110.370.1.2340.23404.1	Negotiation Funds - Contracts	135,000	-	-	-	35,000	-	(35,000)	-100.00%
		CONTINGENCY TOTAL:	341,014	71,014	43,980	27,034	101,989	288,640	186,651	183.01%

Copy Service by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
2000	INSTRUCTIONAL LEADERSHIP	67,393	64,243	64,221	22	37,087	39,186	2,099	5.66%
4000	MAINTENANCE	3,500	1,592	243	1,349	1,411	5,500	4,089	289.69%
	COPY SERVICE TOTAL:	70,893	65,835	64,464	1,371	38,498	44,686	6,188	16.07%

2000: Instructional Services, DW Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Subs, Para's, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

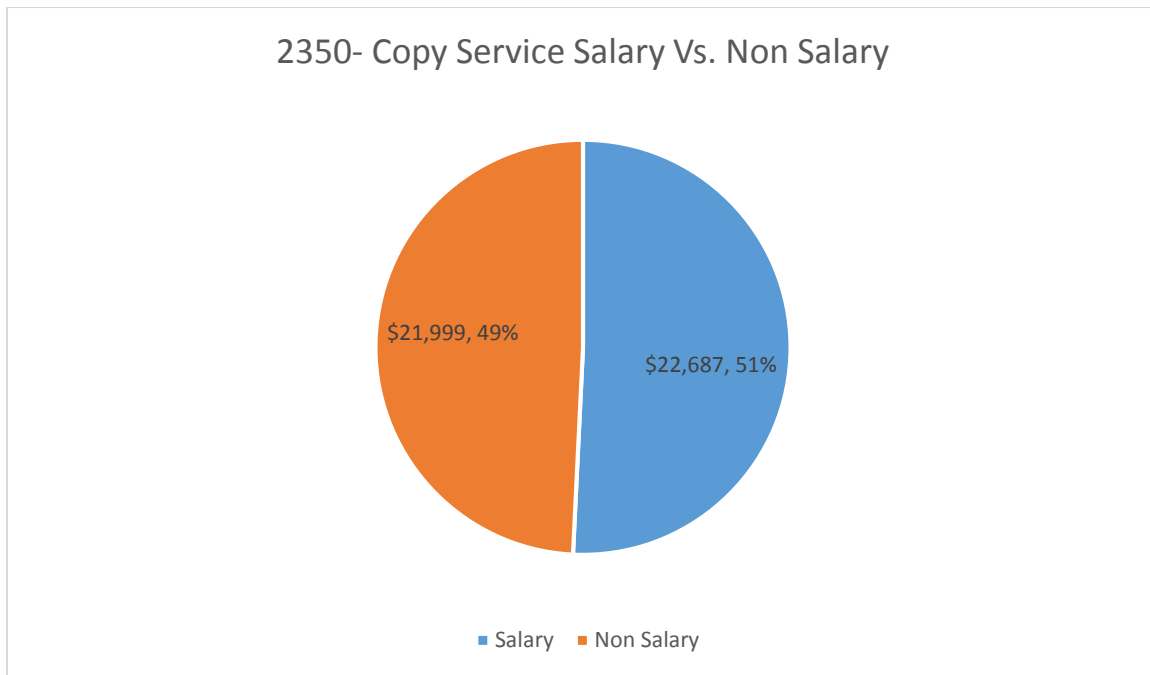
4000: Custodians, Heating, Utility Services, Maintenance of Grounds/Buildings/Equipment, Security, Networking and Telecommunications

Copy Service by DESE 100 Function Chart

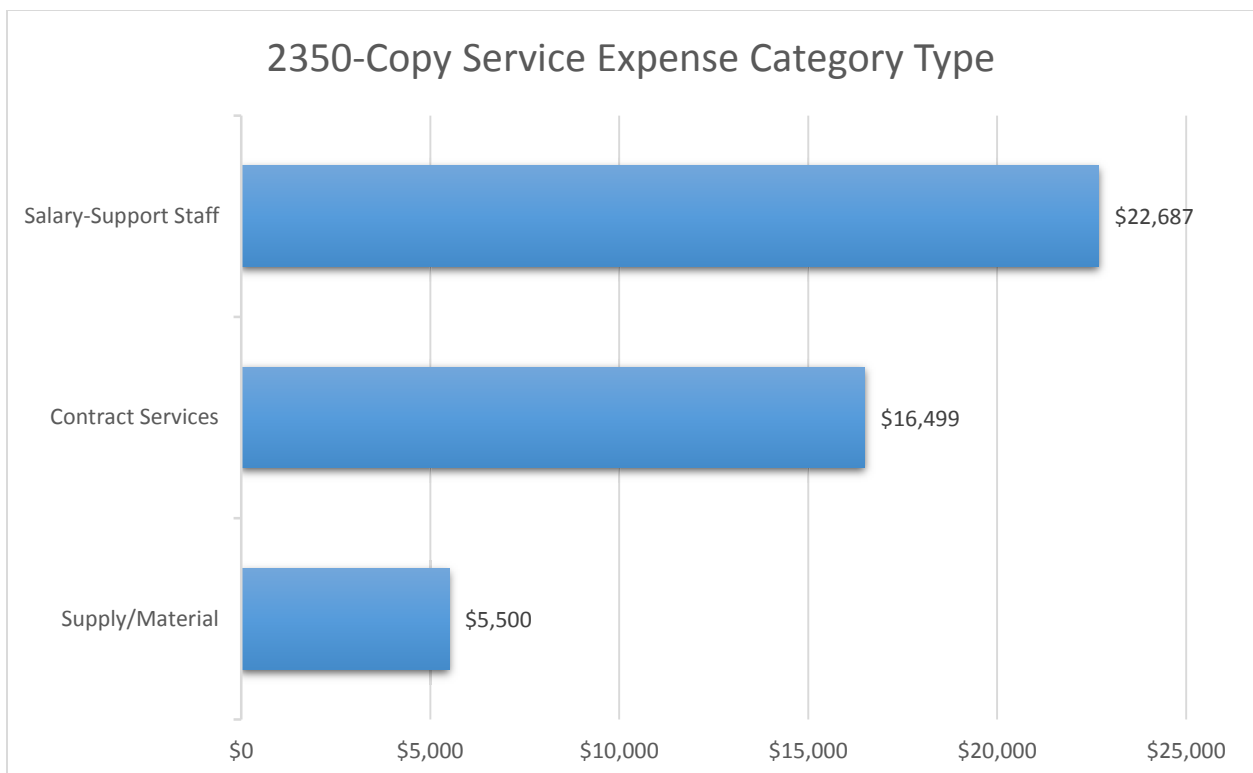
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
2330	INSTR. ASSISTANTS	47,374	41,895	43,360	(1,465)	22,583	22,687	104	0.46%
2420	INSTR. EQUIPMENT	20,019	20,019	16,544	3,475	9,286	10,999	1,713	18.45%
2430	INSTR. SUPPLIES	-	2,329	4,317	(1,988)	5,218	5,500	282	5.41%
4230	MAINTENANCE/EQUIPMENT&VEHICLES	3,500	1,592	243	1,349	1,411	5,500	4,089	289.69%
	COPY SERVICE TOTAL:	70,893	65,835	64,464	1,371	38,498	44,686	6,188	16.07%

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	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS105	201.7300.260.370.1.2360.23651.1	CCHS New Equipment	2,500	11,477	10,472	1,005	10,000	-	(10,000)	-100.00%
NS106	201.7400.260.370.1.2360.23652.1	CCHS Replacement Equipment	2,500	-	141	(141)	10,000	-	(10,000)	-100.00%
NS107	201.7400.260.370.1.2360.23653.1	CCHS Classroom Equipment	2,500	-	-	-	10,000	-	(10,000)	-100.00%
NS108	201.7400.260.910.9.2360.23654.1	Ripley Equipment	2,000	-	-	-	-	-	-	0.00%
		EQUIPMENT TOTAL:	9,500	11,477	10,614	863	30,000	-	(30,000)	-100.00%

Equipment by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
7000	FIXED ASSETS	9,500	11,477	10,614	863	30,000	-	(30,000)	-100.00%
	EQUIPMENT TOTAL:	9,500	11,477	10,614	863	30,000	-	(30,000)	-100.00%

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	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
7300	ASSETS/NEW EQUIPMENT	2,500	11,477	10,472	1,005	10,000	-	(10,000)	-100.00%
7400	ASSETS/REPLACEMENT EQUIPMENT	7,000	-	141	(141)	20,000	-	(20,000)	-100.00%
	EQUIPMENT TOTAL:	9,500	11,477	10,614	863	30,000	-	(30,000)	-100.00%



CCHS Students and Staff Field Trip to Walden

Program Area 2370: Field Trips

Field Trips Budget Accounts

Alias	Account Number	Account Description	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS108B	201.2440.260.370.1.2370.23751.1	Field Trip Expenses	-	1,445	5,464	(4,019)	1,474	-	(1,474)	-100.00%
S96	201.2440.130.370.1.2370.23701.1	Field Trip Drivers Salary	20,000	18,555	23,222	(4,667)	26,378	30,000	3,622	13.73%
		FIELD TRIPS TOTAL:	20,000	20,000	28,687	(8,687)	27,852	30,000	2,148	7.71%

Field Trips by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
2000	INSTRUCTIONAL LEADERSHIP	20,000	20,000	28,687	(8,687)	27,852	30,000	2,148	7.71%
	FIELD TRIPS TOTAL:	20,000	20,000	28,687	(8,687)	27,852	30,000	2,148	7.71%

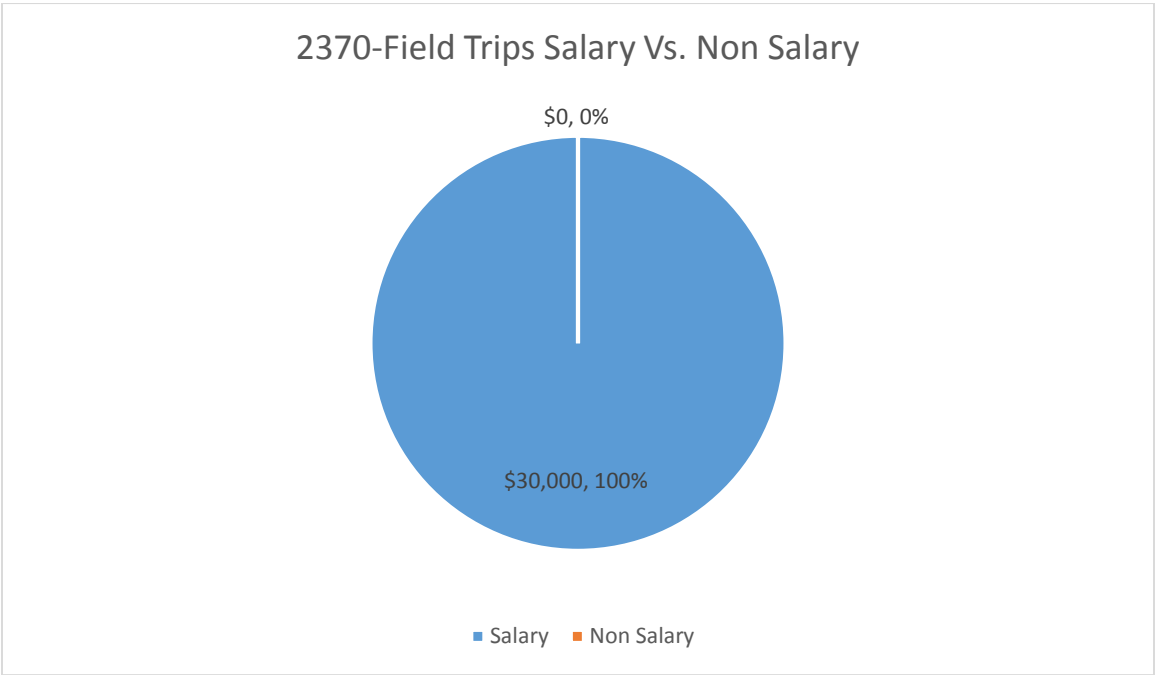
2000: Instructional Services, DW Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Subs, Para's, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

Field Trips by DESE 100 Function Chart

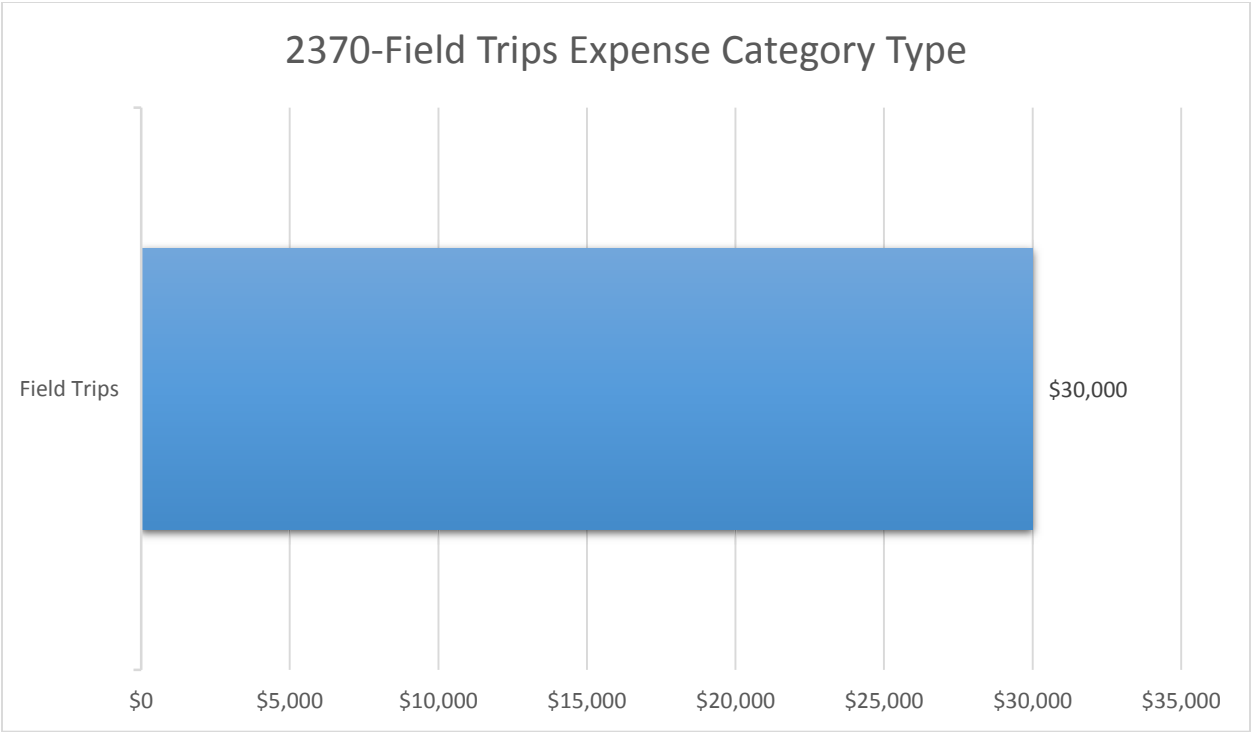
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
2440	OTHER INSTR. SERVICES	20,000	20,000	28,687	(8,687)	27,852	30,000	2,148	7.71%
	FIELD TRIPS TOTAL:	20,000	20,000	28,687	(8,687)	27,852	30,000	2,148	7.71%

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	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS109	201.3200.250.370.9.2390.23951.1	Health Services S/M	5,000	3,023	2,116	907	2,067	2,050	(17)	-0.81%
NS110	201.3200.240.900.9.2390.23952.1	Hlth. Serv. Contr. Services	1,250	1,250	-	1,250	-	-	-	0.00%
NS111	201.3200.260.370.9.2390.23953.1	Hlth. Serv. Equipment Maintenance	1,000	616	-	616	-	-	-	0.00%
S97	201.3200.110.370.9.2390.23901.1	Nurse/Nurse Asst. Sal.	130,641	158,279	158,279	0	154,483	191,953	37,470	24.26%
		HEALTH SERVICES TOTAL:	137,891	163,168	160,395	2,773	156,550	194,003	37,453	23.92%

Health Services by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
3000	OTHER SCHOOL SERVICES	137,891	163,168	160,395	2,773	156,550	194,003	37,453	23.92%
	HEALTH SERVICES TOTAL:	137,891	163,168	160,395	2,773	156,550	194,003	37,453	23.92%

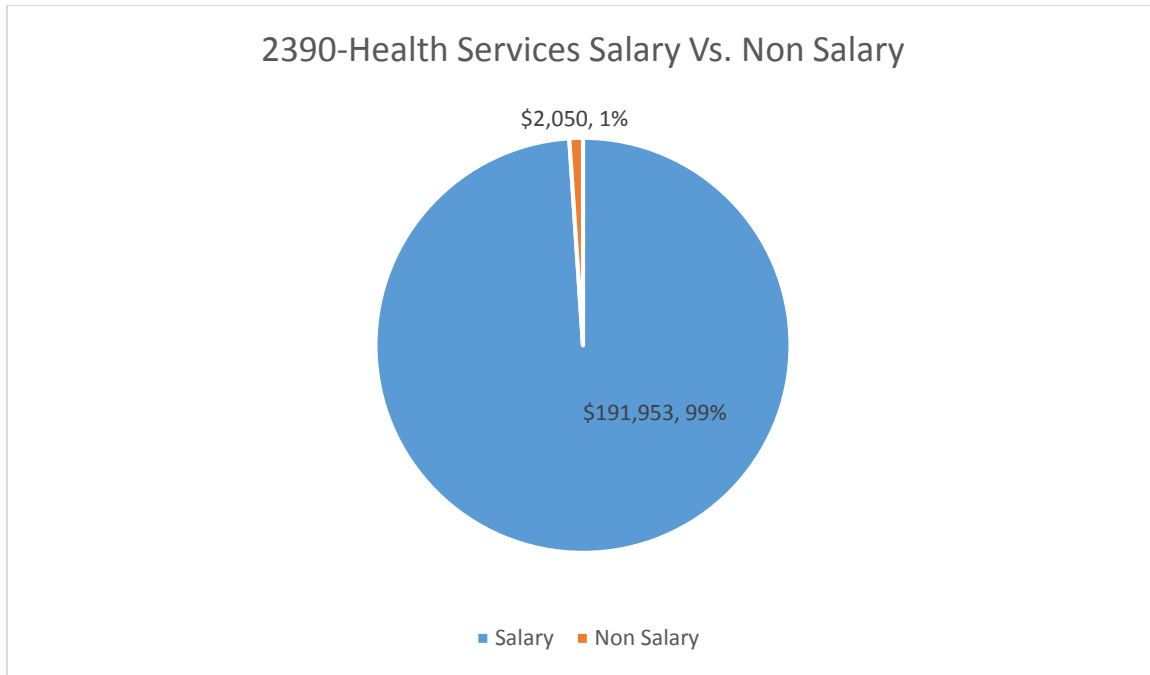
3000: Attendance and Parent Liaison Services, Health Services, Transportation, Athletics, Other Student Activities

Health Services by DESE 100 Function Chart

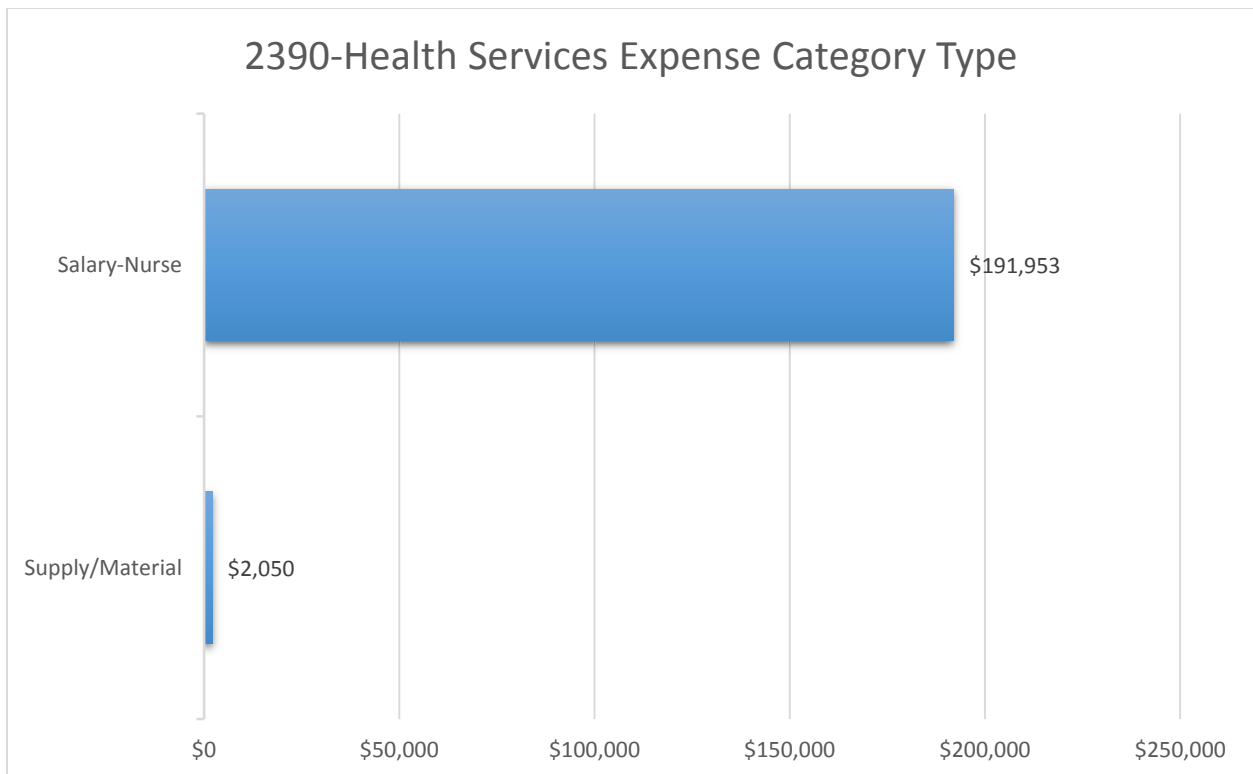
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
3200	HEALTH SERVICES	137,891	163,168	160,395	2,773	156,550	194,003	37,453	23.92%
	HEALTH SERVICES TOTAL:	137,891	163,168	160,395	2,773	156,550	194,003	37,453	23.92%

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	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
S98	201.2220.120.370.1.2400.24001.1	Paras: Dept. Clerical Salary	70,545	113,115	114,944	(1,829)	76,443	117,974	41,531	54.33%
S99	201.3600.130.370.1.2400.24002.1	Paras: Campus Monitor Salary	55,000	96,706	46,924	49,782	49,025	55,175	6,150	12.54%
		PARAPROFESSIONALS TOTAL:	125,545	209,821	161,867	47,954	125,468	173,149	47,681	38.00%

Paraprofessionals by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
2000	INSTRUCTIONAL LEADERSHIP	70,545	113,115	114,944	(1,829)	76,443	117,974	41,531	54.33%
3000	OTHER SCHOOL SERVICES	55,000	96,706	46,924	49,782	49,025	55,175	6,150	12.54%
	PARAPROFESSIONALS TOTAL:	125,545	209,821	161,867	47,954	125,468	173,149	47,681	38.00%

2000: Instructional Services, DW Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Subs, Para's, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

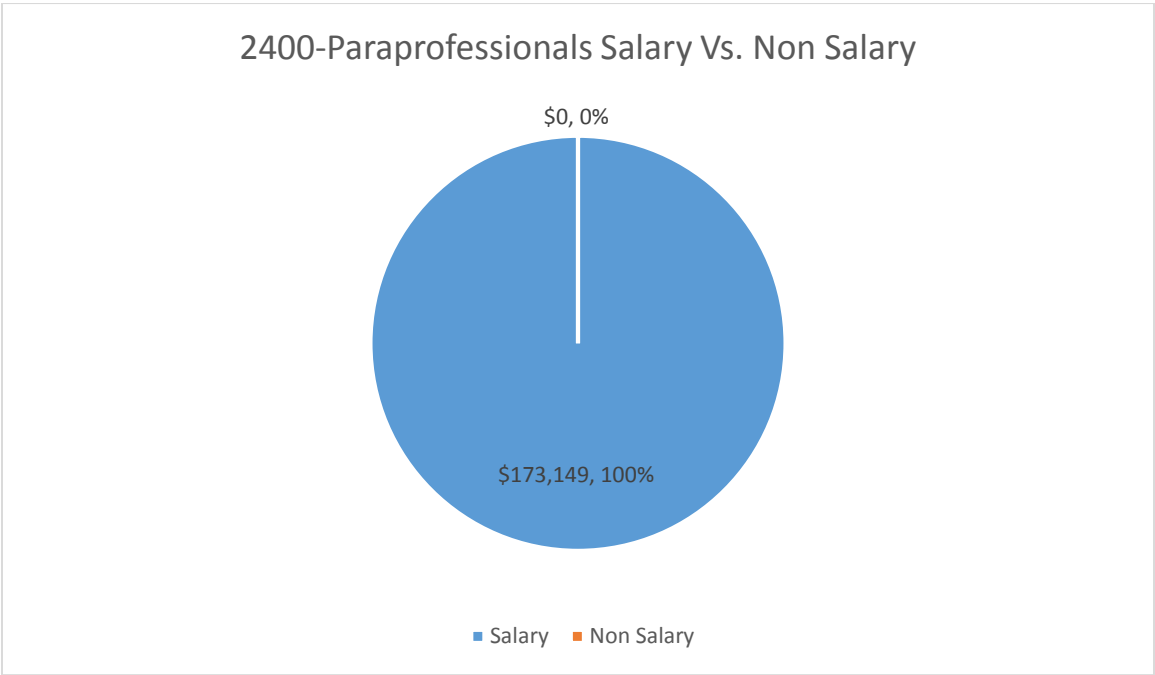
3000: Attendance and Parent Liaison Services, Health Services, Transportation, Athletics, Other Student Activities

Paraprofessionals by DESE 100 Function Chart

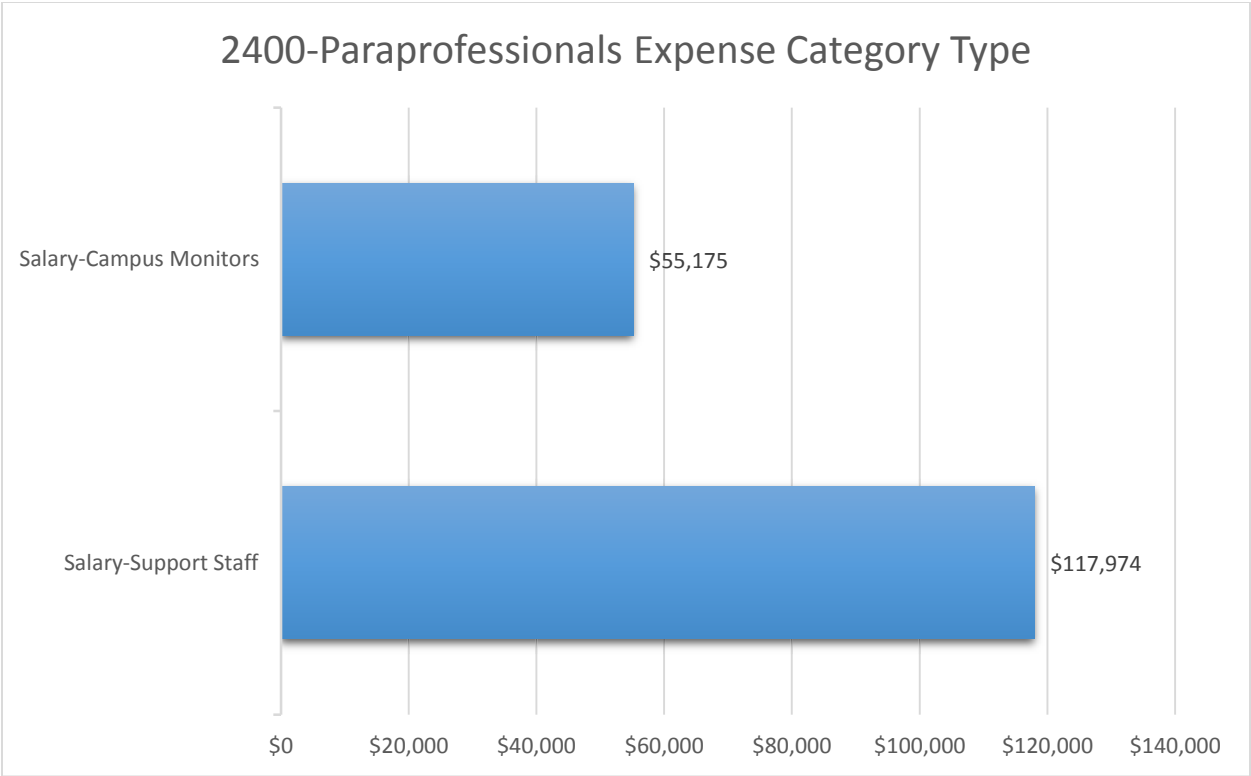
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
2220	ACADEMIC DEPT. HEADS	70,545	113,115	114,944	(1,829)	76,443	117,974	41,531	54.33%
3600	SCHOOL SECURITY	55,000	96,706	46,924	49,782	49,025	55,175	6,150	12.54%
	PARAPROFESSIONALS TOTAL:	125,545	209,821	161,867	47,954	125,468	173,149	47,681	38.00%

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	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS112	201.2440.260.370.1.2410.24151.1	School District Travel	5,500	5,500	1,762	3,738	1,700	1,700	-	0.00%
		SCHOOL DISTRICT TRAVEL TOTAL:	5,500	5,500	1,762	3,738	1,700	1,700	-	0.00%

School District Travel by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
2000	INSTRUCTIONAL LEADERSHIP	5,500	5,500	1,762	3,738	1,700	1,700	-	0.00%
	SCHOOL DISTRICT TRAVEL TOTAL:	5,500	5,500	1,762	3,738	1,700	1,700	-	0.00%

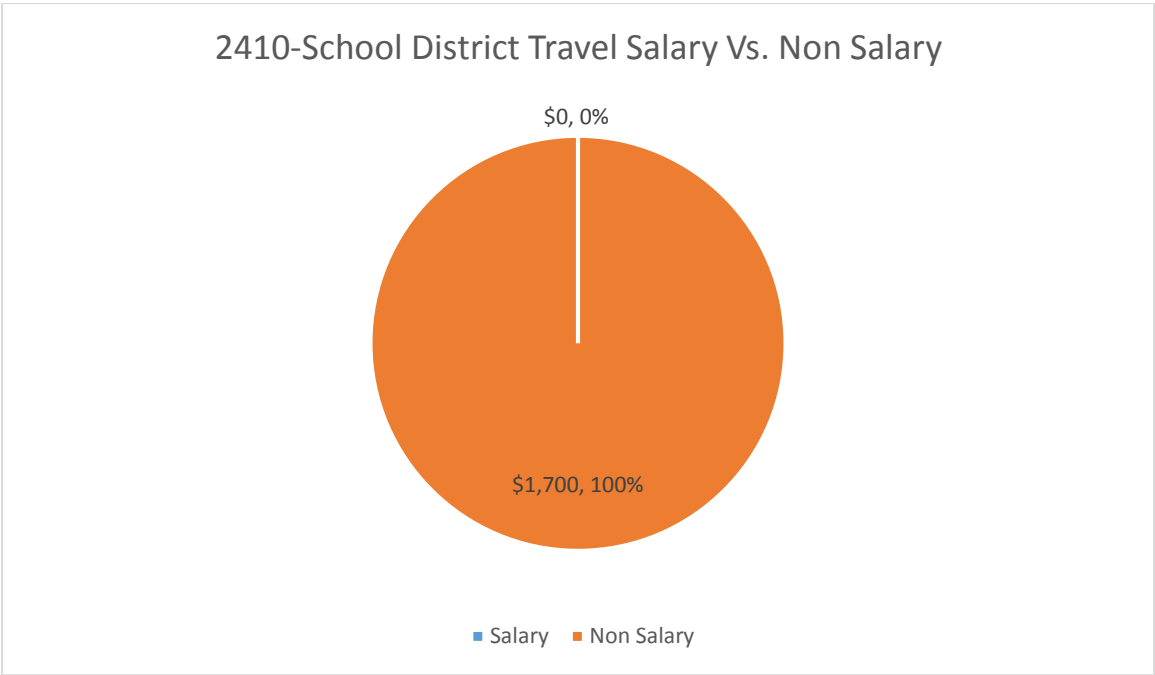
2000: Instructional Services, DW Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Subs, Para's, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

School District Travel by DESE 100 Function Chart

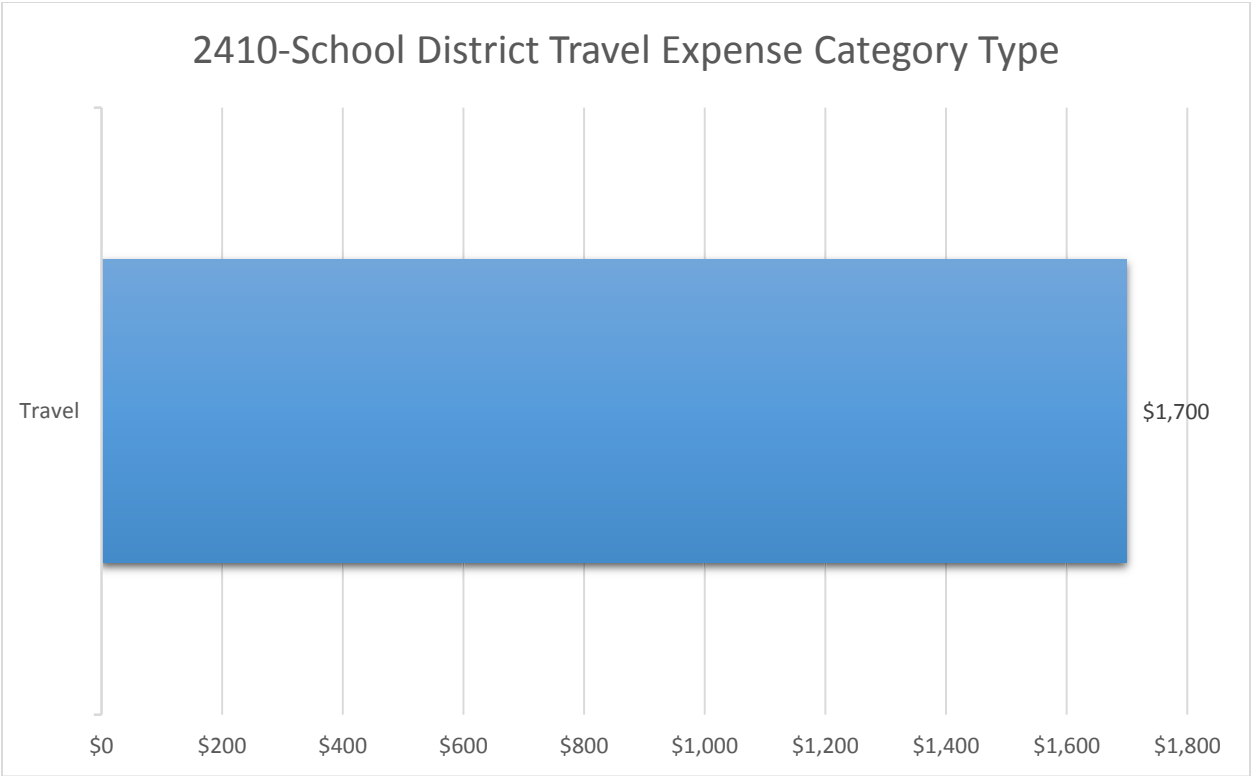
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
2440	OTHER INSTR. SERVICES	5,500	5,500	1,762	3,738	1,700	1,700	-	0.00%
	SCHOOL DISTRICT TRAVEL TOTAL:	5,500	5,500	1,762	3,738	1,700	1,700	-	0.00%

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	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS113	201.1210.250.370.9.3510.25151.1	Supt. S/M	5,625	6,259	7,332	(1,073)	4,318	4,550	232	5.37%
NS114	201.1210.260.370.9.3510.25152.1	Supt. Consultant Contract	2,500	13,925	13,745	180	2,500	-	(2,500)	-100.00%
NS115	201.1210.240.370.9.3510.25153.1	Supt. Contracted Services	2,500	2,500	1,200	1,300	-	1,800	1,800	100.00%
NS116	201.1210.260.370.9.3510.25154.1	Supt. Memberships	4,000	4,984	4,983	1	2,914	5,150	2,236	76.73%
NS117	201.5200.260.370.9.3510.25155.1	Supt. Insurance	145	145	-	145	145	-	(145)	-100.00%
NS119	201.1210.260.370.9.3510.25156.1	Supt. Prof. Development	3,000	4,980	5,160	(180)	1,020	2,000	980	96.08%
NS123	201.1220.250.370.9.3510.25161.1	Dir of Teach/Learn S/M	5,542	2,572	1,460	1,112	2,639	800	(1,839)	-69.69%
NS124	201.1220.240.370.9.3510.25162.1	Dir of Teach/Learn Contr. Services	-	1,414	-	1,414	-	500	500	100.00%
NS126	201.1220.260.370.9.3510.25164.1	Dir of Teach/Learn Prof. Development	500	2,056	2,056	0	207	2,500	2,293	1107.73%
NS127	201.1410.250.370.9.3510.25171.1	Business Office S/M	3,500	3,500	2,893	607	10,567	2,500	(8,067)	-76.34%
NS128	201.1410.240.370.9.3510.25172.1	Bus. Office Contr. Services	12,000	35,065	17,264	17,801	9,000	6,300	(2,700)	-30.00%
NS129	201.1410.260.370.9.3510.25173.1	Bus. Office Legal Adv.	1,529	1,529	713	816	2,738	-	(2,738)	-100.00%
NS130	201.1410.260.370.9.3510.25174.1	Bus. Office Memberships	2,410	2,410	930	1,480	1,416	1,000	(416)	-29.38%
NS131	201.1410.260.370.9.3510.25175.1	Bus. Office Prof. Dev.	1,720	2,103	2,366	(263)	21	2,000	1,979	9423.81%
NS132	201.1420.250.370.9.3510.25181.1	Human Resources Office S/M	2,200	3,752	3,887	(135)	1,363	1,400	37	2.71%
NS133	201.1420.240.370.9.3510.25182.1	Human Resources Contr. Serv.	6,000	6,000	316	5,684	9,000	9,800	800	8.89%
NS134	201.1420.260.370.9.3510.25183.1	Human Resources Legal Adv.	5,000	5,000	275	4,725	292	-	(292)	-100.00%
NS135	201.1420.260.370.9.3510.25184.1	Human Resources Memberships	3,440	3,440	178	3,262	210	220	10	4.76%
NS136	201.1420.260.370.9.3510.25185.1	Human Resources Prof. Dev.	1,061	1,061	50	1,011	2,500	1,000	(1,500)	-60.00%
NS137	201.1420.260.370.9.3510.25186.1	Human Resources Recruiting Exp.	5,805	5,805	1,665	4,140	3,638	1,000	(2,638)	-72.51%
NS138	201.1430.260.370.9.3510.25191.1	Legal Services	30,000	95,898	103,652	(7,754)	50,000	40,000	(10,000)	-20.00%
NS139	201.1435.260.370.9.3510.25192.1	Legal Settlements	40,000	31,186	-	31,186	-	-	-	0.00%
S100	201.1210.110.370.9.3510.25101.1	Superintendent's Salary	94,551	81,564	81,564	0	81,800	84,050	2,250	2.75%
S101	201.1210.120.370.9.3510.25102.1	Supt. Support Staff	33,120	36,457	36,457	(0)	34,114	38,319	4,205	12.33%
S103	201.1230.110.370.9.3510.25115.1	Dir. of Teaching/Learning Sal.	72,864	73,656	73,656	0	74,702	76,570	1,868	2.50%
S104	201.1220.120.370.9.3510.25104.1	Teach/Learning Support Staff	55,890	42,238	44,038	(1,800)	57,578	66,388	8,810	15.30%
S106	201.1410.110.370.9.3510.25106.1	Director of Finance & Operations	97,990	97,978	104,609	(6,631)	100,442	84,769	(15,673)	-15.60%
S107	201.1410.120.370.9.3510.25107.1	Financial Serv. Staff	197,179	194,101	195,385	(1,284)	198,613	207,806	9,193	4.63%
S108	201.1420.110.370.9.3510.25108.1	Director of Human Resources	68,451	68,133	60,272	7,861	70,177	47,265	(22,912)	-32.65%
S109	201.1420.120.370.9.3510.25109.1	Human Resources Staff Sal.	64,170	51,670	54,154	(2,484)	66,121	50,883	(15,238)	-23.05%
		ADMIN TOTAL:	822,692	881,381	820,260	61,121	788,035	738,570	(49,465)	-6.28%

Program Area 3510: Admin

Admin by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
1000	DISTRICT LEADERSHIP & ADMINISTRATION	822,547	881,236	820,260	60,976	787,890	738,570	(49,320)	-6.26%
5000	FIXED CHARGES	145	145	-	145	145	-	(145)	-100.00%
	ADMIN TOTAL:	822,692	881,381	820,260	61,121	788,035	738,570	(49,465)	-6.28%

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

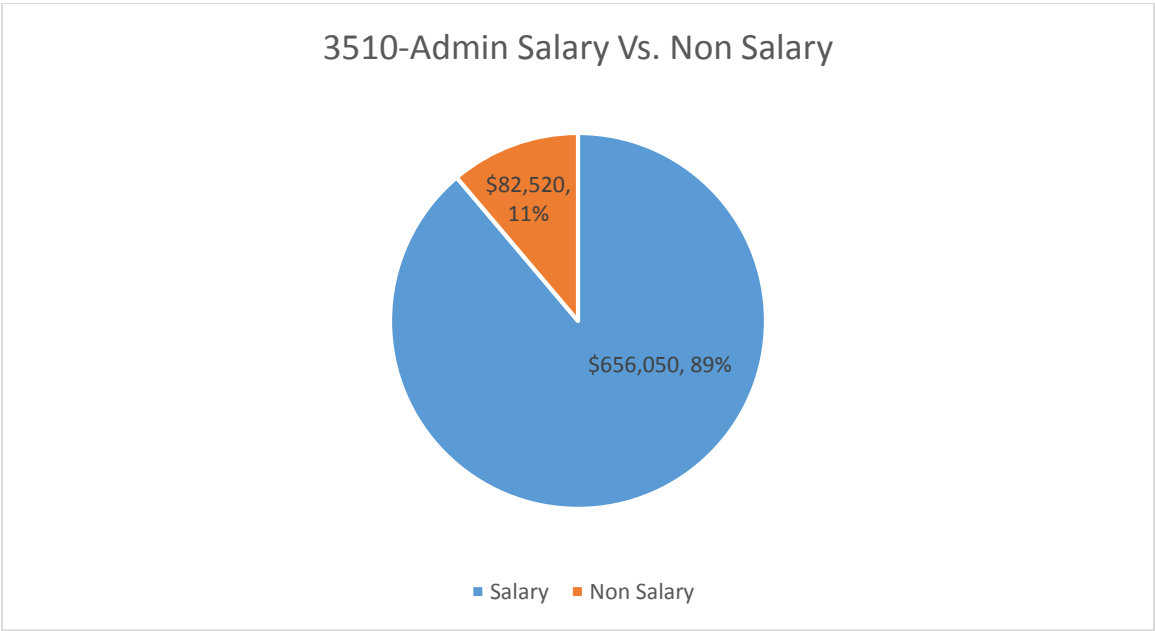
5000: Retirement, Insurance, Rental Lease of Equipment, Rans, Bans, Crossing Guards

Admin by DESE 100 Function Chart

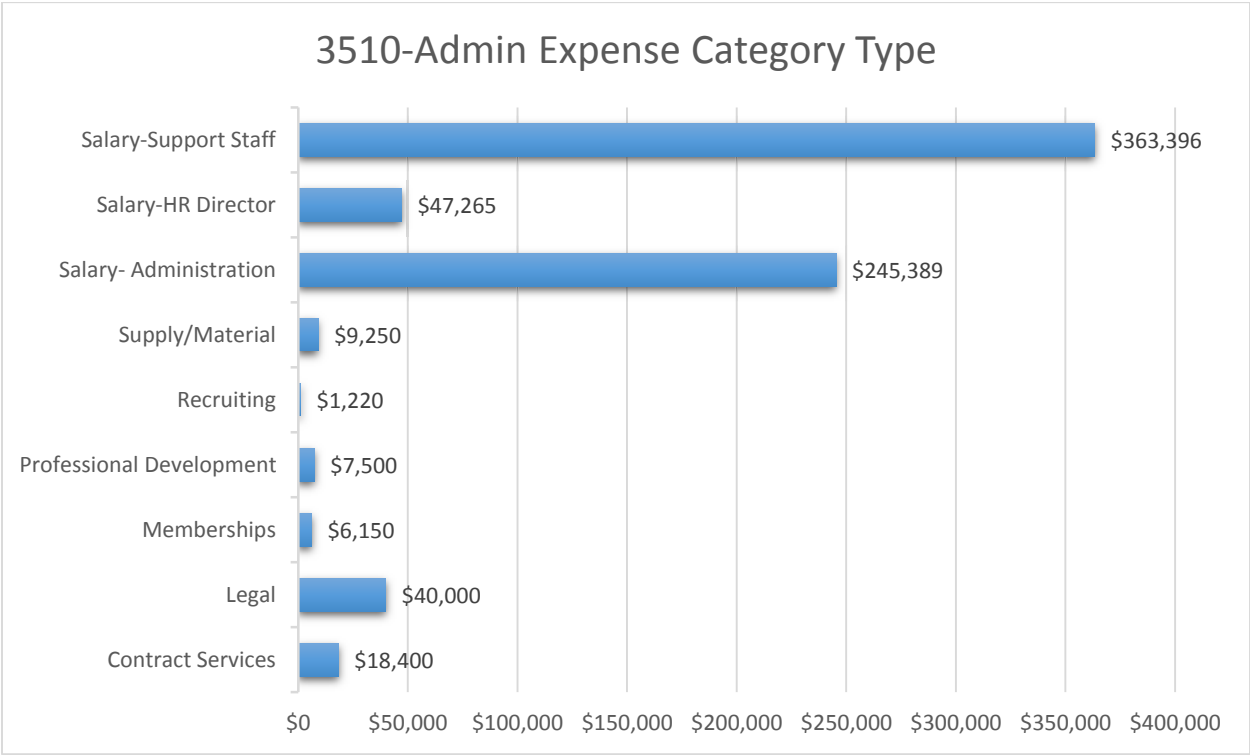
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
1210	SUPERINTENDENT	145,296	150,669	150,441	228	126,666	135,869	9,203	7.27%
1220	DIRECTOR OF TEACHING AND LEARNING	61,932	48,280	47,554	726	60,424	70,188	9,764	16.16%
1230	DISTRICT WIDE ADMINISTRATION	72,864	73,656	73,656	0	74,702	76,570	1,868	2.50%
1410	BUSINESS & FINANCE	316,328	336,686	324,160	12,526	322,797	304,375	(18,422)	-5.71%
1420	PERSONNEL & BENEFITS MGT.	156,127	144,861	120,798	24,063	153,301	111,568	(41,733)	-27.22%
1430	ADMIN. SERVICES - LEGAL	30,000	95,898	103,652	(7,754)	50,000	40,000	(10,000)	-20.00%
1435	LEGAL SETTLEMENTS	40,000	31,186	-	31,186	-	-	-	0.00%
5200	INSURANCE FOR ACTIVE EMPLOYEES	145	145	-	145	145	-	(145)	-100.00%
	ADMIN TOTAL:	822,692	881,381	820,260	61,121	788,035	738,570	(49,465)	-6.28%

Program Area 3510: Admin

Admin Salary Vs. Non Salary



Admin Expense Category Type





CCHS Faculty and Staff on Halloween

Program Area 3520: Principals

Principals Budget Accounts

Alias	Account Number	Account Description	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS140	201.2210.250.370.9.3520.25251.1	Principals S/M	22,500	22,003	28,107	(6,104)	22,500	22,455	(45)	-0.20%
NS141	201.2420.240.370.9.3520.25252.1	Principals Copier Maintenance	7,500	5,728	-	5,728	2,500	2,500	-	0.00%
NS142	201.2210.260.370.9.3520.25253.1	Graduation Expenses	12,000	3,958	18,105	(14,147)	19,772	19,598	(174)	-0.88%
NS143	201.2210.260.370.9.3520.25254.1	Prin. Prof. Development	6,500	2,629	955	1,674	6,500	6,550	50	0.77%
S110	201.2210.110.370.9.3520.25201.1	Principal's Salary	166,234	166,234	165,581	653	169,777	174,023	4,246	2.50%
S111	201.2210.120.370.9.3520.25202.1	Principals Clerical Salary	269,916	271,665	295,402	(23,737)	276,771	297,981	21,210	7.66%
S112	201.2210.110.370.9.3520.25203.1	Asst. Principals	279,450	265,277	265,277	(0)	271,999	278,802	6,803	2.50%
		PRINCIPALS TOTAL:	764,100	737,494	773,428	(35,934)	769,819	801,909	32,090	4.17%

Principals by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
1000	DISTRICT LEADERSHIP & ADMINISTRATION	764,100	737,494	773,428	(35,934)	769,819	801,909	32,090	4.17%
	PRINCIPALS TOTAL:	764,100	737,494	773,428	(35,934)	769,819	801,909	32,090	4.17%

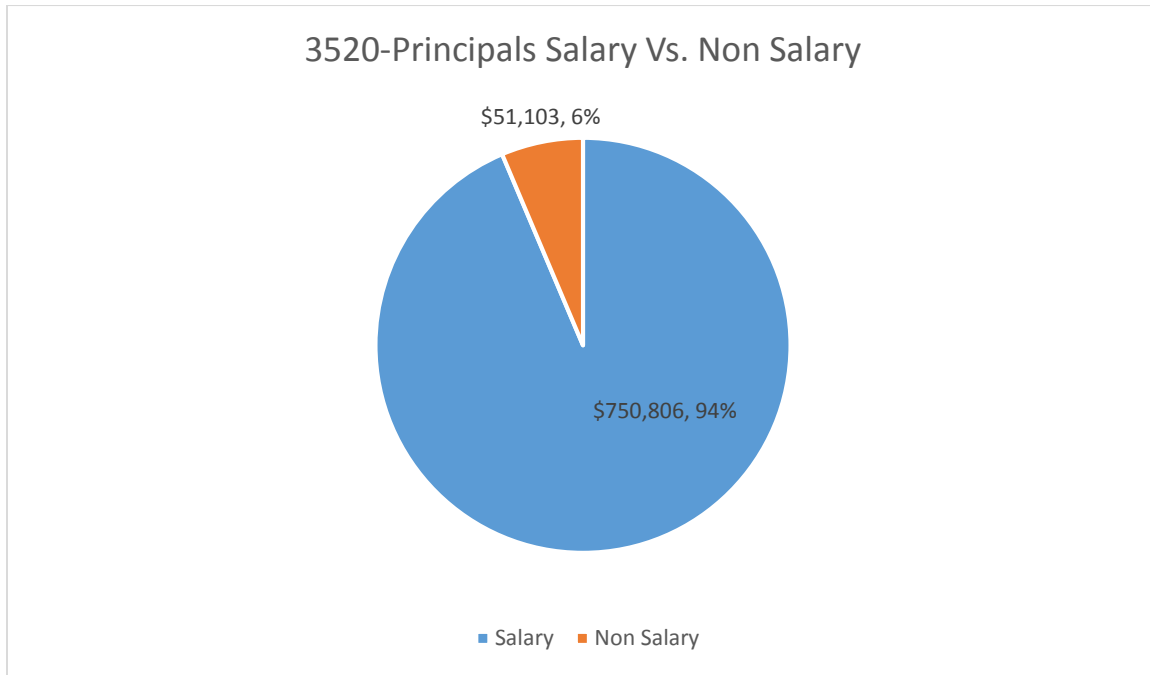
1000: School Committee, Superintendent, Finance and Business, HR, Benefits, Personal, Legal, DW Management and Tech

Principals by DESE 100 Function Chart

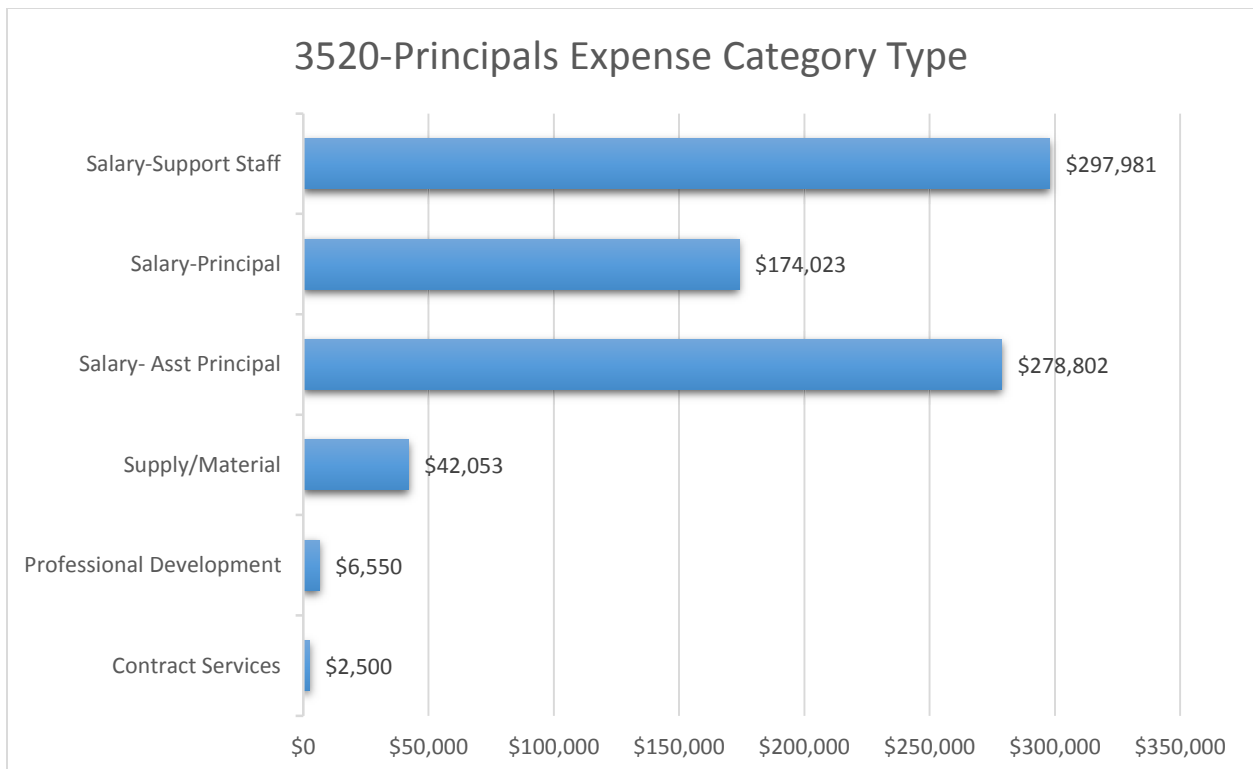
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
2210	SCHOOL LEADERSHIP	756,600	731,766	773,428	(41,662)	767,319	799,409	32,090	4.18%
2420	INSTR. EQUIPMENT	7,500	5,728	-	5,728	2,500	2,500	-	0.00%
	PRINCIPALS TOTAL:	764,100	737,494	773,428	(35,934)	769,819	801,909	32,090	4.17%

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	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS144	201.1110.250.370.9.3530.25351.1	School Committee S/M	1,500	502	1,324	(822)	1,607	1,600	(7)	-0.42%
NS145	201.1110.260.370.9.3530.25352.1	School Committee Dues	5,800	6,421	6,421	-	2,500	6,800	4,300	172.00%
NS146	201.1110.260.370.9.3530.25353.1	School Committee Conferences	500	800	800	-	500	500	-	0.00%
NS147	201.1110.240.370.9.3530.25354.1	School Comm. Contr. Services	1,007	2,603	3,553	(950)	1,007	1,000	(7)	-0.70%
S113	201.1110.120.370.9.3530.25301.1	School Comm. Clerical Salary	3,500	3,500	2,084	1,416	3,500	3,500	-	0.00%
		SCHOOL COMMITTEE TOTAL:	12,307	13,826	14,182	(356)	9,114	13,400	4,286	47.03%

School Committee by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
1000	DISTRICT LEADERSHIP & ADMINISTRATION	12,307	13,826	14,182	(356)	9,114	13,400	4,286	47.03%
	SCHOOL COMMITTEE TOTAL:	12,307	13,826	14,182	(356)	9,114	13,400	4,286	47.03%

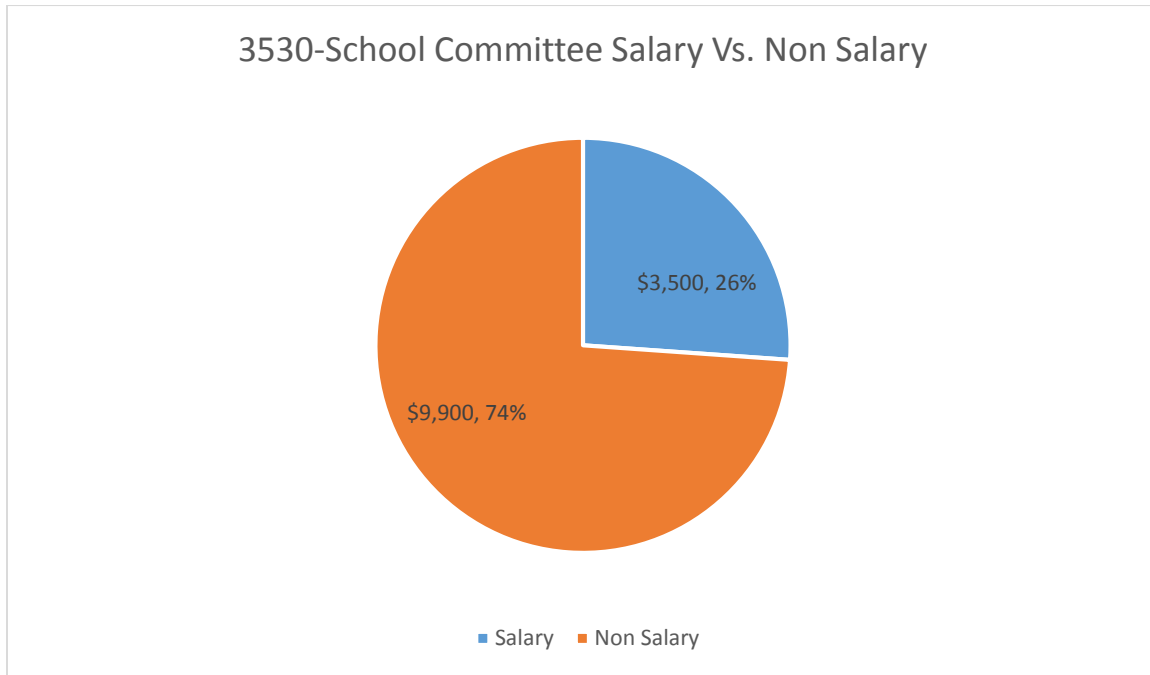
1000: School Committee, Superintendent, Finance and Business, HR, Benefits, Personal, Legal, DW Management and Tech

School Committee by DESE 100 Function Chart

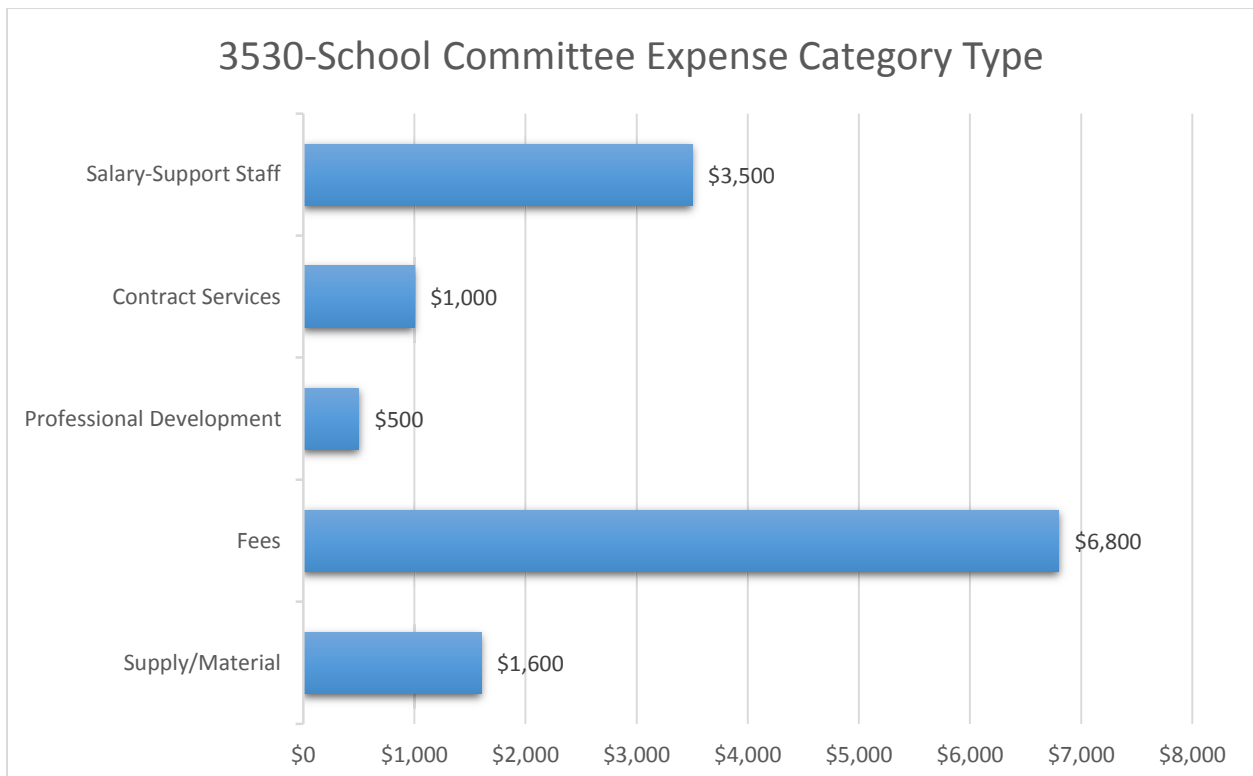
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
1110	SCHOOL COMMITTEE	12,307	13,826	14,182	(356)	9,114	13,400	4,286	47.03%
	SCHOOL COMMITTEE TOTAL:	12,307	13,826	14,182	(356)	9,114	13,400	4,286	47.03%

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	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS148	201.7100.260.370.9.4610.26151.1	Capital Outlay - Grounds	15,000	5,000	4,320	680	15,000	-	(15,000)	-100.00%
NS149	201.7200.260.370.9.4610.26152.1	Capital Outlay - Buildings	20,000	5,000	-	5,000	10,000	-	(10,000)	-100.00%
NS150	201.7200.260.370.9.4610.26153.1	Capital Outlay - Designers	17,500	10,751	-	10,751	10,000	-	(10,000)	-100.00%
NS151	201.7300.260.370.9.4610.26154.1	Capital Outlay - Equipment	15,000	10,000	-	10,000	15,000	-	(15,000)	-100.00%
		CAPITAL OUTLAY TOTAL:	67,500	30,751	4,320	26,431	50,000	-	(50,000)	-100.00%

Capital Outlay by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
7000	FIXED ASSETS	67,500	30,751	4,320	26,431	50,000	-	(50,000)	100.00%
	CAPITAL OUTLAY TOTAL:	67,500	30,751	4,320	26,431	50,000	-	(50,000)	-100.00%

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	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
6900	NON-PUBLIC TRANSPORTATION	15,000	5,000	4,320	680	15,000	-	(15,000)	-100.00%
7200	ASSETS/BUILDINGS	37,500	15,751	-	15,751	20,000	-	(20,000)	-100.00%
7300	ASSETS/NEW EQUIPMENT	15,000	10,000	-	10,000	15,000	-	(15,000)	-100.00%
	CAPITAL OUTLAY TOTAL:	67,500	30,751	4,320	26,431	50,000	-	(50,000)	-100.00%



CCHS Students in front of USS Thomas Hudner in Boston

Program Area 4620: Custodial Services

Custodial Services Budget Accounts

Alias	Account Number	Account Description	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS153	201.4110.250.370.9.4620.26251.1	Bldg. Serv. Wkr. S/M	10,218	21,365	12,587	8,778	25,000	31,750	6,750	27.00%
NS154	201.4110.250.370.9.4620.26252.1	Ripley Bldg. Serv. Wkr. S/M	648	-	-	-	-	-	-	0.00%
NS155	201.4110.260.370.9.4620.26253.1	Bldg. Serv. Wkr. Uniforms	6,002	4,688	4,192	496	6,002	-	(6,002)	-100.00%
NS156	201.4110.260.370.9.4620.26254.1	Bldg. Serv. Wkr. Fees	392	-	-	-	92	-	(92)	-100.00%
NS157	201.7400.260.370.9.4620.26255.1	Bldg. Serv. Wkr. Equipment	-	-	-	-	-	15,000	15,000	100.00%
S114	201.4110.130.370.9.4620.26201.1	Bldg. Serv. Wkr. Salary	479,312	514,154	519,766	(5,612)	486,754	501,724	14,970	3.08%
S115	201.4110.130.370.9.4620.26202.1	Bldg. Serv. Wkr. Overtime	78,992	73,896	90,569	(16,673)	79,332	79,332	-	0.00%
S116	201.4110.130.370.9.4620.26203.1	Ripley Bldg. Serv. Wkr. Sal.	30,085	-	-	-	30,085	26,142	(3,943)	-13.11%
S117	201.4110.130.370.9.4620.26204.1	Ripley Bldg. Serv. Wkr. Overtime	926	1,265	1,640	(375)	1,694	1,694	-	0.00%
S118	201.4110.120.370.9.4620.26205.1	Receptionist Salary	927	927	900	27	927	-	(927)	-100.00%
		CUSTODIAL SERVICES TOTAL:	607,502	616,295	629,654	(13,359)	629,886	655,642	25,756	4.09%

Custodial Services by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
4000	MAINTENANCE	607,502	616,295	629,654	(13,359)	629,886	640,642	10,756	1.71%
7000	FIXED ASSETS	-	-	-	-	-	15,000	15,000	100.00%
	CUSTODIAL SERVICES TOTAL:	607,502	616,295	629,654	(13,359)	629,886	655,642	25,756	4.09%

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

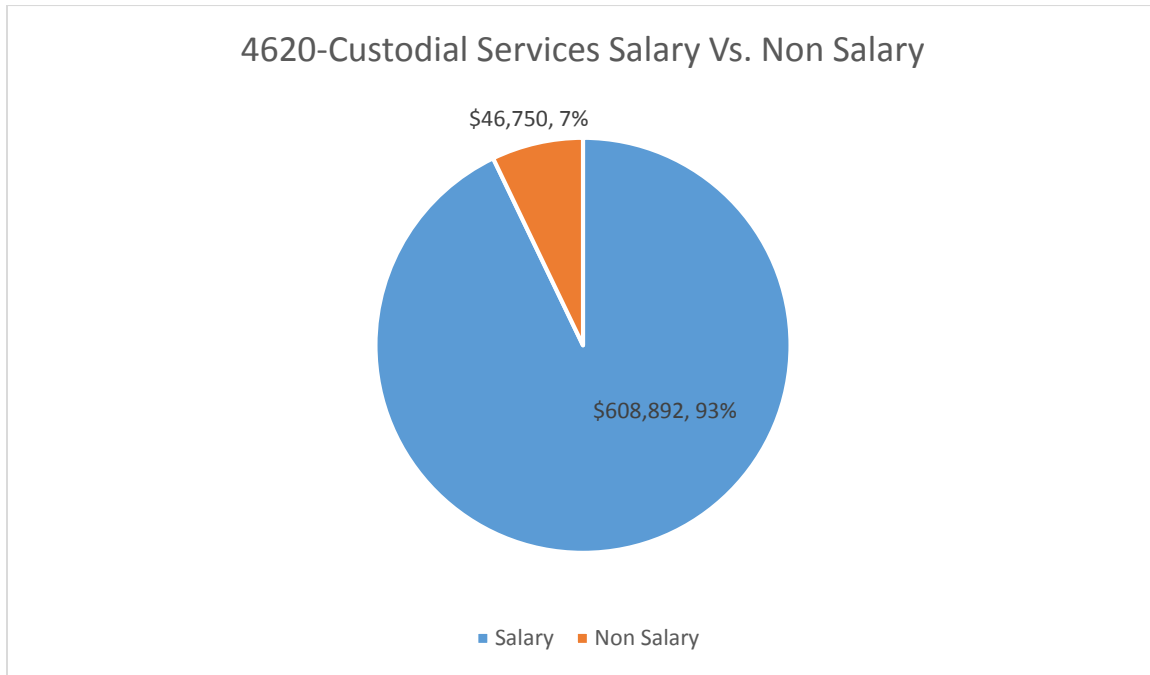
7000: Acquisition and Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

Custodial Services by DESE 100 Function Chart

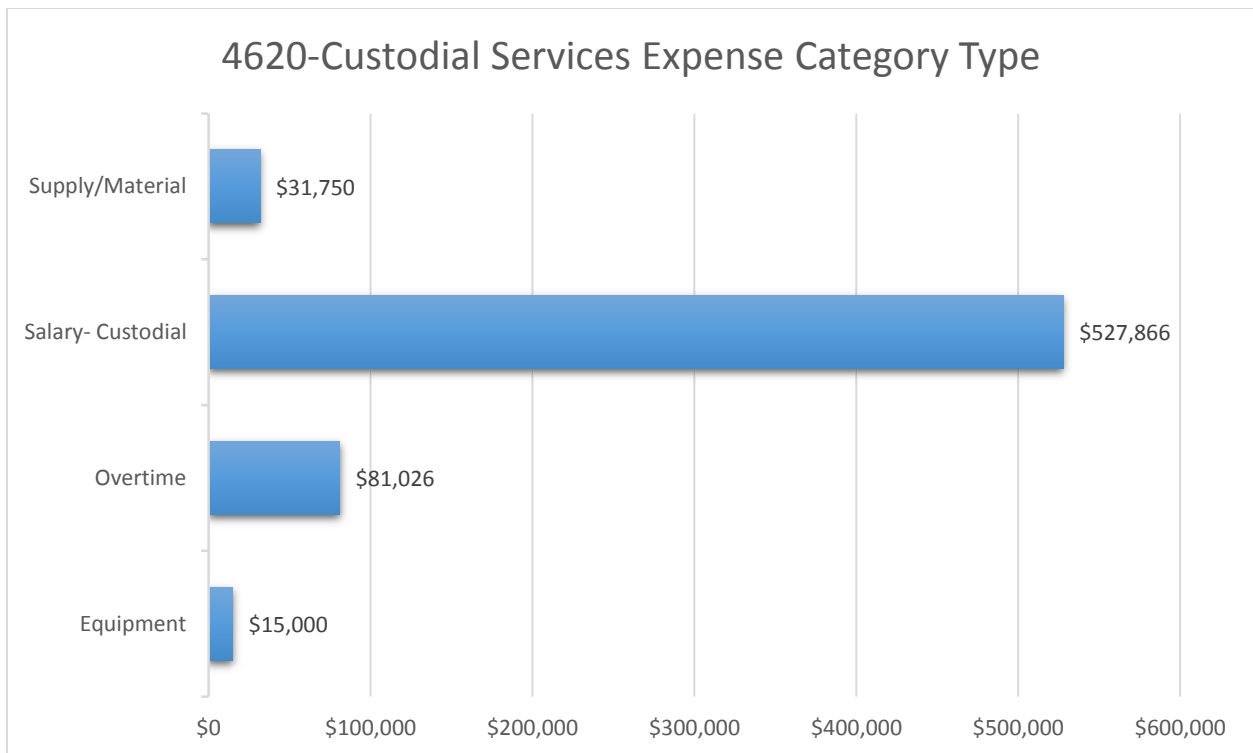
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
4110	CUSTODIAL SERVICES	607,502	616,295	629,654	(13,359)	629,886	640,642	10,756	1.71%
7400	ASSETS/REPLACEMENT EQUIPMENT	-	-	-	-	-	15,000	15,000	100.00%
	CUSTODIAL SERVICES TOTAL:	607,502	616,295	629,654	(13,359)	629,886	655,642	25,756	4.09%

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	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS158	201.1450.250.370.9.4630.26351.1	I.T. Services Office S/M	2,000	8,569	10,113	(1,544)	7,118	15,000	7,882	110.74%
NS159	201.2451.250.370.1.4630.26352.1	Micro Computer Repair S/M	2,500	3,539	5,139	(1,600)	4,143	-	(4,143)	-100.00%
NS160	201.1450.240.900.9.4630.26353.1	Contr. Services - Web Page	9,000	9,000	1,848	7,152	3,000	3,000	-	0.00%
NS161	201.1450.260.370.9.4630.26354.1	I. T. Services Server Maintenance	9,000	31,963	7,778	24,185	9,000	-	(9,000)	-100.00%
NS162	201.1450.260.370.9.4630.26355.1	I. T. Services New Equipment	45,000	45,000	4,543	40,457	58,401	70,000	11,599	19.86%
NS163	201.4400.260.370.9.4630.26356.1	I. T. Services Networking	75,000	17,891	11,716	6,175	65,000	86,000	21,000	32.31%
NS164	201.2455.260.370.1.4630.26361.1	I. T. Services Software Dev.	1,590	1,590	13,984	(12,394)	-	-	-	0.00%
NS165	201.1450.260.370.9.4630.26362.1	I. T. Services Software Lease/Purchase	25,000	25,000	-	25,000	20,000	-	(20,000)	-100.00%
NS166	201.1450.260.370.9.4630.26363.1	I. T. Serv. Admin. Software Support	84,481	74,336	64,324	10,012	58,268	73,000	14,732	25.28%
NS167	201.1450.260.370.9.4630.26365.1	I. T. Serv. Software Maint./Financials	2,120	2,120	-	2,120	2,120	-	(2,120)	-100.00%
NS168	201.2250.260.370.9.4630.26366.1	I. T. Serv. Software Maint./Student	15,000	15,000	-	15,000	15,000	-	(15,000)	-100.00%
NS169	201.4230.260.900.9.4630.26367.1	I.T. Vehicle Maint.	1,205	1,205	35	1,170	1,205	500	(705)	-58.51%
NS170	201.4230.260.900.9.4630.26368.1	I.T. Gasoline	1,584	1,584	-	1,584	1,584	350	(1,234)	-77.90%
NS171	201.4230.260.900.9.4630.26369.1	I.T. Vehicle Insurance	431	431	415	16	350	450	100	28.57%
S119	201.1450.110.370.9.4630.26301.1	Dir. of Info. Tech.	71,889	71,889	71,880	9	73,702	75,545	1,843	2.50%
S120	201.1450.130.370.9.4630.26302.1	I.T. Services Unit Ldr. Salary	140,876	148,788	148,788	(0)	109,159	157,145	47,986	43.96%
S121	201.1450.130.370.9.4630.26303.1	I.T. Sr. Support Analyst Sal.	292,181	257,695	257,695	0	345,673	270,709	(74,964)	-21.69%
S122	201.1450.110.370.9.4630.26306.1	Digital Literacy Administrator	-	63,387	63,387	-	-	-	-	0.00%
S123	201.1450.130.370.9.4630.26305.1	Communication Support Specialist	36,207	39,019	42,629	(3,610)	-	-	-	0.00%
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:	842,521	845,418	730,995	114,423	802,141	782,594	(19,547)	-2.44%

Program Area 4630: Info Tech Services

Info Tech by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
1000	DISTRICT LEADERSHIP & ADMINISTRATION	745,211	804,178	699,706	104,472	714,859	695,294	(19,565)	-2.74%
2000	INSTRUCTIONAL LEADERSHIP	19,090	20,129	19,123	1,006	19,143	-	(19,143)	-100.00%
4000	MAINTENANCE	78,220	21,111	12,166	8,945	68,139	87,300	19,161	28.12%
	INFO TECH SERVICES TOTAL:	842,521	845,418	730,995	114,423	802,141	782,594	(19,547)	-2.44%

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

2000: Instructional Services, DW Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Subs, Para's, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

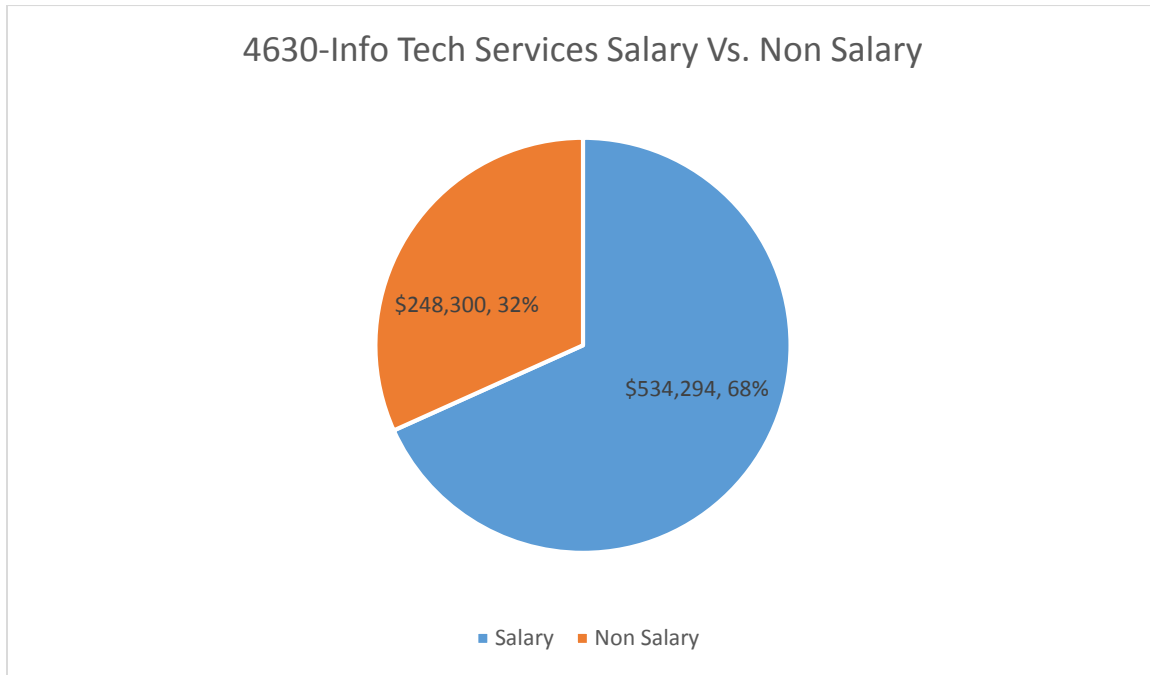
4000: Custodians, Heating, Utility Services, Maintenance of Grounds/Buildings/Equipment, Security, Networking and Telecommunications

Info Tech by DESE 100 Function Chart

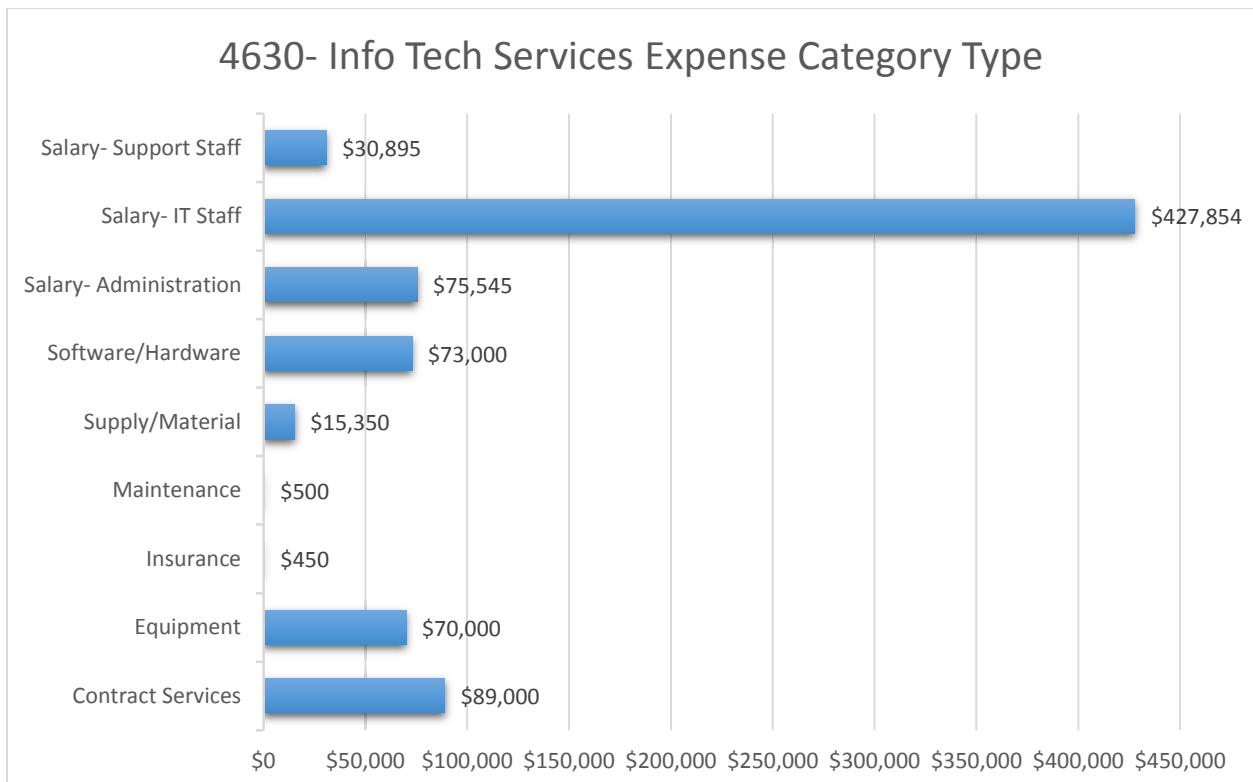
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
1450	ADMINISTRATIVE TECHNOLOGY-DISTRICT WIDE	745,211	804,178	699,706	104,472	714,859	695,294	(19,565)	-2.74%
2250	BUILDING TECHNOLOGY	15,000	15,000	-	15,000	15,000	-	(15,000)	-100.00%
2451	CLASSROOM INSTR. TECH.	2,500	3,539	5,139	(1,600)	4,143	-	(4,143)	-100.00%
2455	INSTR. SOFTWARE	1,590	1,590	13,984	(12,394)	-	-	-	0.00%
4230	MAINTENANCE/EQUIPMENT&VEHICLES	3,220	3,220	450	2,770	3,139	1,300	(1,839)	-58.59%
4400	NETWORKING/TELECOMMUNICATIONS	75,000	17,891	11,716	6,175	65,000	86,000	21,000	32.31%
	INFO TECH SERVICES TOTAL:	842,521	845,418	730,995	114,423	802,141	782,594	(19,547)	-2.44%

Program Area 4630: Info Tech Services

Info Tech Salary Vs. Non Salary



Info Tech Services Expense Category Type



Program Area 4640: Maint/Buildings & Grounds

Maint/Buildings & Grounds Budget Accounts

Alias	Account Number	Account Description	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS174	201.4210.250.370.9.4640.26451.1	Maintenance S/M - Grounds	18,613	21,413	20,762	651	26,994	39,010	12,016	44.51%
NS175	201.4220.250.370.9.4640.26452.1	Maint. S/M - Buildings	35,000	53,910	56,218	(2,308)	35,000	56,500	21,500	61.43%
NS176	201.4210.240.370.9.4640.26453.1	Maint. Contr. Services - Grounds	47,821	110,005	160,107	(50,102)	63,623	84,400	20,777	32.66%
NS177	201.4220.240.370.9.4640.26454.1	Maint. Contr. Services - Buildings	60,000	114,499	152,382	(37,883)	60,000	127,410	67,410	112.35%
NS178	201.4210.240.370.9.4640.26455.1	Maint. Contr. Services - Snow Plow	24,555	10,000	23,941	(13,941)	41,587	42,000	413	0.99%
NS179	201.4200.260.370.9.4640.26456.1	Maintenance Uniforms	3,000	-	-	-	1,500	-	(1,500)	-100.00%
NS180	201.4200.260.370.9.4640.26457.1	Trash Pickup & Recycling	22,500	25,536	23,545	1,991	2,500	27,000	24,500	980.00%
NS181	201.4200.260.370.9.4640.26458.1	Maintenance Fees	4,083	3,695	4,254	(559)	8,287	-	(8,287)	-100.00%
NS182	201.7400.260.370.9.4640.26459.1	Maint. Replacement Equipment	2,500	-	-	-	2,500	20,000	17,500	700.00%
S125	201.4200.130.370.9.4640.26401.1	Maintenance Manager Salary	49,680	49,680	49,640	40	50,933	52,207	1,274	2.50%
S126	201.4200.130.370.9.4640.26402.1	Maintenance Salary	114,112	116,926	119,226	(2,300)	118,618	145,512	26,894	22.67%
S127	201.4200.130.370.9.4640.26403.1	Maintenance Overtime	20,000	16,985	19,724	(2,739)	20,000	20,000	-	0.00%
S128	201.4200.130.370.9.4640.26404.1	Maint. Supplemental Labor	10,000	10,000	7,874	2,126	10,000	15,000	5,000	50.00%
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	3,602	3,803	3,591	212	4,076	4,047	(29)	-0.70%
S130	201.4200.120.370.9.4640.26406.1	Assistant Maintenance Manager Salary	-	-	-	-	34,000	-	(34,000)	-100.00%
		MAINT/BUILDINGS & GROUNDS TOTAL:	415,466	536,452	641,264	(104,812)	479,617	661,086	181,469	37.84%

Maint/Buildings & Grounds by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
4000	MAINTENANCE	412,966	536,452	641,264	(104,812)	477,117	641,086	163,969	34.37%
7000	FIXED ASSETS	2,500	-	-	-	2,500	20,000	17,500	700.00%
	MAINT/BUILDING & GROUNDS TOTAL:	415,466	536,452	641,264	(104,812)	479,617	661,086	181,469	37.84%

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

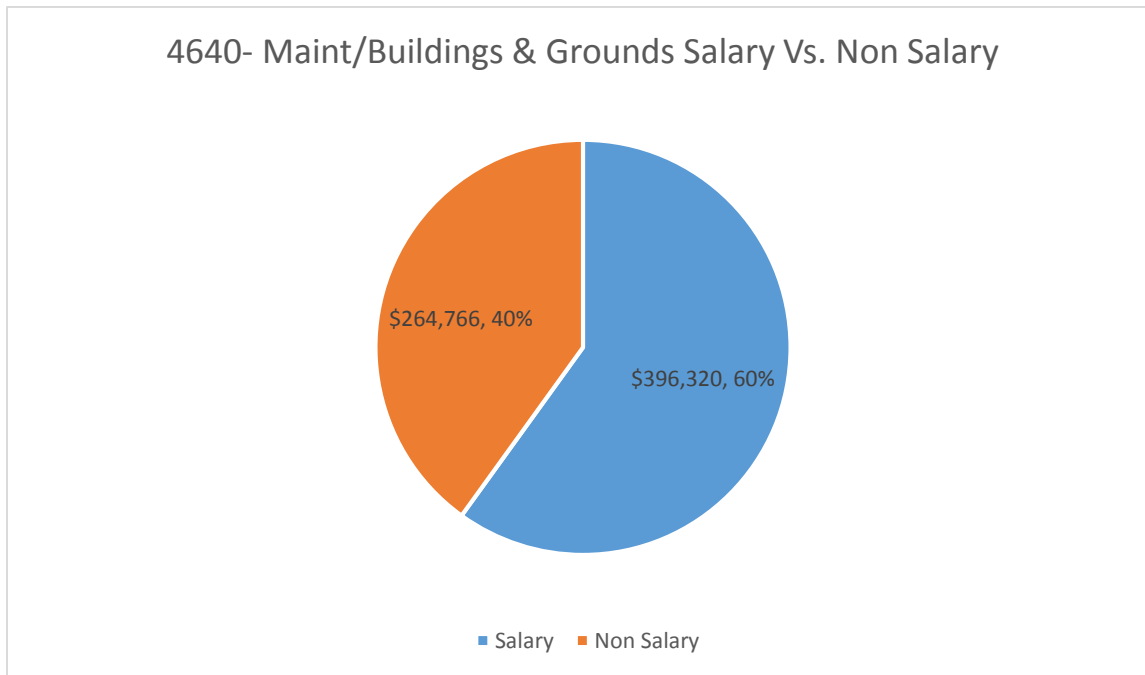
7000: Acquisition and Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

Program Area 4640: Maint/Buildings & Grounds

Maint/Buildings & Grounds by DESE 100 Function Chart

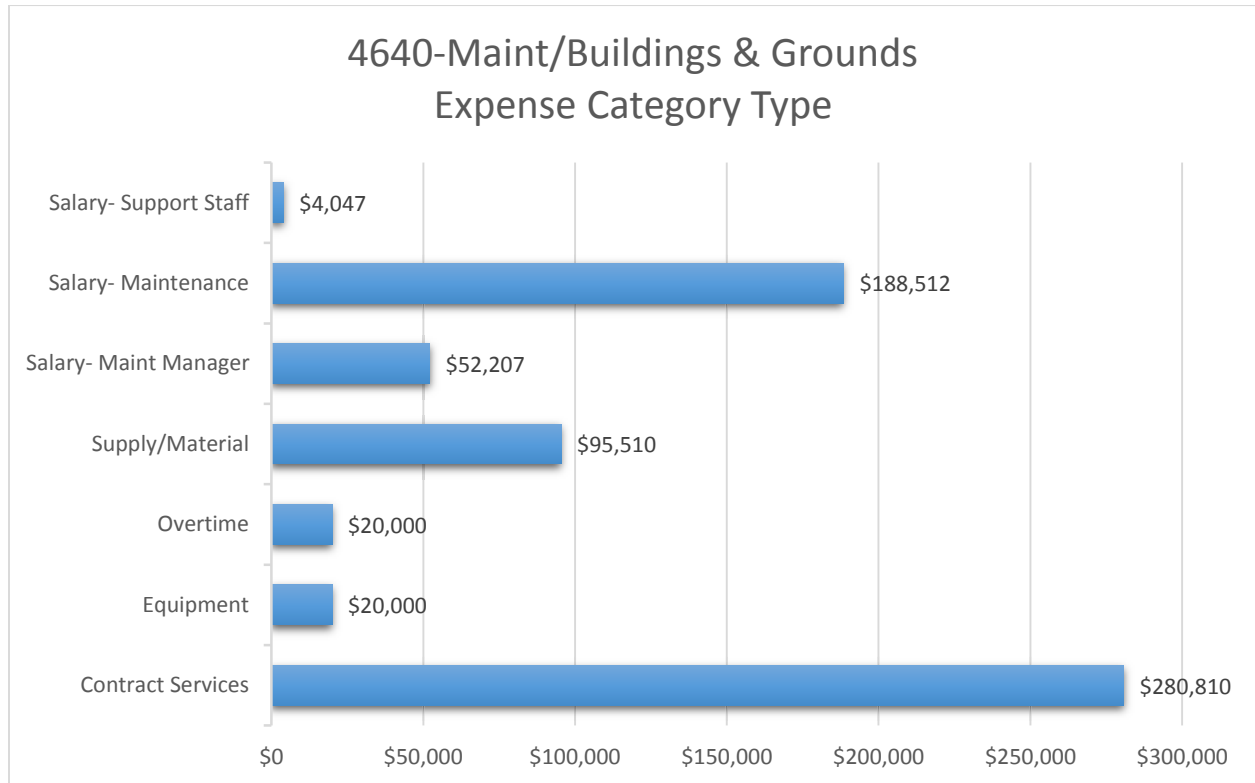
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
4200	MAINTENANCE/BUILDINGS&GROUNDS	226,977	226,625	227,854	(1,229)	249,913	291,766	41,853	16.75%
4210	OPERATIONS/GROUNDS	90,989	141,418	204,810	(63,392)	132,204	165,410	33,206	25.12%
4220	OPERATIONS/BUILDINGS	95,000	168,409	208,600	(40,191)	95,000	183,910	88,910	93.59%
7400	ASSETS/REPLACEMENT EQUIPMENT	2,500	-	-	-	2,500	20,000	17,500	700.00%
	MAINT/BUILDINGS & GROUNDS TOTAL:	415,466	536,452	641,264	(104,812)	479,617	661,086	181,469	37.84%

Maint/Buildings & Grounds Salary Vs. Non Salary



Program Area 4640: Maint/Buildings & Grounds

Maint/Buildings & Grounds Expense Category Type



Program Area 4650: Maint/Equipment & Vehicles

Maint/Equipment & Vehicles Budget Accounts

Alias	Account Number	Account Description	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS183	201.4230.250.370.9.4650.26551.1	Maintenance S/M - Vehicles	12,500	15,417	8,989	6,428	17,766	-	(17,766)	-100.00%
NS184	201.4230.250.370.9.4650.26552.1	Maintenance S/M - Equipment	10,000	10,314	6,308	4,006	61,138	-	(61,138)	-100.00%
NS185	201.4230.240.370.9.4650.26553.1	Maint. Contr. Serv. - Equipment	10,000	28,712	33,210	(4,498)	67,683	-	(67,683)	-100.00%
NS186	201.4230.260.370.9.4650.26554.1	Maintenance Gasoline	3,000	-	-	-	3,509	3,700	191	5.43%
NS187	201.4230.260.370.9.4650.26555.1	Maint. Vehicle Insurance	1,077	1,245	1,245	0	1,025	1,300	275	26.80%
NS188	201.7600.260.370.9.4650.26556.1	Maint. Vehicle Replacement	-	-	-	-	-	30,000	30,000	100.00%
		MAINT/EQUIPMENT & VEHICLES TOTAL:	36,577	55,688	49,751	5,937	151,122	35,000	(116,122)	-76.84%

Maint/Equipment & Vehicles by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
4000	MAINTENANCE	36,577	55,688	49,751	5,937	151,122	5,000	(146,122)	-96.69%
7000	FIXED ASSETS	-	-	-	-	-	30,000	30,000	100.00%
	MAINT/EQUIPMENT & VEHICLES TOTAL:	36,577	55,688	49,751	5,937	151,122	35,000	(116,122)	-76.84%

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

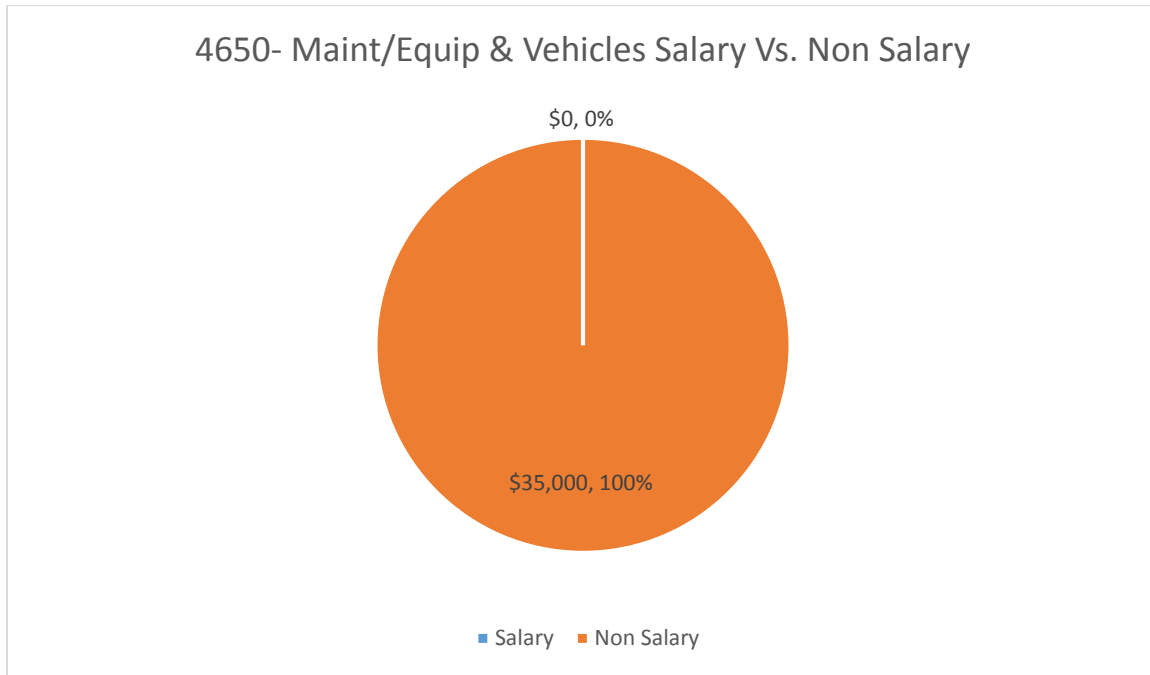
7000: Acquisition and Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

Maint/Equipment & Vehicles by DESE 100 Function Chart

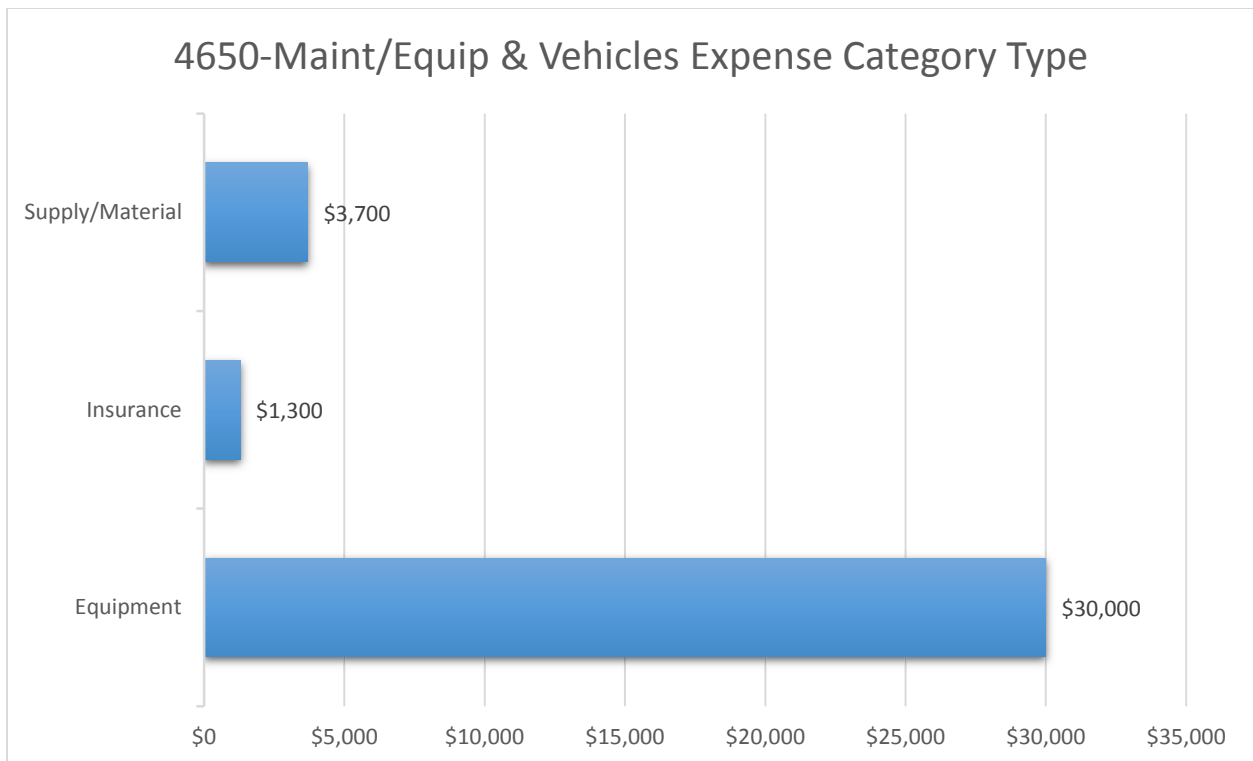
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
4230	MAINTENANCE/EQUIPMENT&VEHICLES	36,577	55,688	49,751	5,937	151,122	5,000	(146,122)	-96.69%
7600	VEHICLE REPLACEMENT	-	-	-	-	-	30,000	30,000	100.00%
	MAINT/EQUIPMENT & VEHICLES TOTAL:	36,577	55,688	49,751	5,937	151,122	35,000	(116,122)	-76.84%

Program Area 4650: Maint/Equipment & Vehicles

Maint/Equipment & Vehicles Salary Vs. Non Salary



Maint/Equipment & Vehicles Expense Category Type



Program Area 4660: Transportation

Transportation Budget Accounts

Alias	Account Number	Account Description	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS189	201.3300.250.370.1.4660.26651.1	Transportation S/M	80,000	100,705	84,657	16,048	80,000	56,179	(23,821)	-29.78%
NS190	201.3300.260.370.1.4660.26652.1	Accident Repairs	170	-	399	(399)	3,551	-	(3,551)	-100.00%
NS191	201.3300.260.370.1.4660.26653.1	Gasoline/Diesel Fuel	40,000	49,979	48,826	1,153	40,000	55,839	15,839	39.60%
NS192	201.3300.260.370.1.4660.26654.1	Trans. Vehicle Insurance	2,798	3,457	3,457	(0)	2,848	6,827	3,979	139.71%
NS193	201.3300.260.370.1.4660.26655.1	Trans. Computer Equipment	1,664	-	-	-	963	-	(963)	-100.00%
NS194	201.3300.260.370.1.4660.26656.1	Trans. Alcohol & Drug Testing	68	1,540	1,755	(215)	326	-	(326)	-100.00%
NS195	201.3300.260.370.1.4660.26657.1	Trans. Staff Development	4,000	1,315	2,469	(1,154)	4,000	-	(4,000)	-100.00%
NS196	201.3300.260.370.1.4660.26658.1	Transportation Fees	3,000	1,129	1,964	(835)	3,000	-	(3,000)	-100.00%
NS197	201.7600.260.370.1.4660.26659.1	Trans. Vehicle Replacement	140,000	153,912	153,912	0	180,000	255,872	75,872	42.15%
NS198	201.3300.240.370.1.4660.26660.1	Trans. Contracted Service	33,798	31,234	51,517	(20,283)	30,000	38,611	8,611	28.70%
NS199	201.3300.260.370.1.4660.26661.1	Trans. Leases	30,000	31,068	27,082	3,986	5,000	-	(5,000)	-100.00%
S131	201.3300.130.370.1.4660.26601.1	Transportation Manager Salary	32,759	32,759	32,732	27	33,585	38,067	4,482	13.35%
S132	201.3300.130.370.1.4660.26600.1	Trans. Drivers Salary - Acton	1,581	1,581	117	1,464	-	-	-	0.00%
S132B	201.3300.130.370.1.4660.26602.1	Drivers' Salary	584,739	584,739	340,150	244,589	594,979	400,087	(194,892)	-32.76%
S133	201.3300.130.370.1.4660.26603.1	Drivers' Overtime	20,000	10,212	9,325	887	12,500	12,500	-	0.00%
S134	201.3300.130.370.1.4660.26604.1	Mechanics' Salary	80,000	83,562	83,310	252	61,209	88,273	27,064	44.22%
S135	201.3300.130.370.1.4660.26605.1	Mechanics' Overtime	6,917	3,917	6,186	(2,269)	6,583	6,583	(0)	-0.01%
S136	201.3300.130.370.1.4660.26606.1	Trans. Coordinator Salary	51,352	51,352	51,311	41	52,648	54,698	2,050	3.89%
		TRANSPORTATION TOTAL:	1,112,846	1,142,461	899,169	243,292	1,111,193	1,013,536	(97,657)	-8.79%

Transportation by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
3000	OTHER SCHOOL SERVICES	972,846	988,549	745,257	243,292	931,193	757,664	(173,529)	-18.64%
7000	FIXED ASSETS	140,000	153,912	153,912	0	180,000	255,872	75,872	42.15%
	TRANSPORTATION TOTAL:	1,112,846	1,142,461	899,169	243,292	1,111,193	1,013,536	(97,657)	-8.79%

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

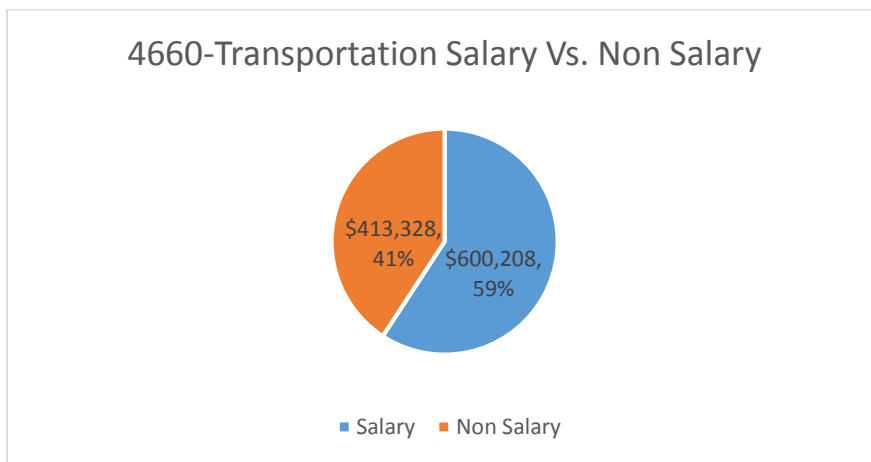
7000: Acquisition and Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

Program Area 4660: Transportation

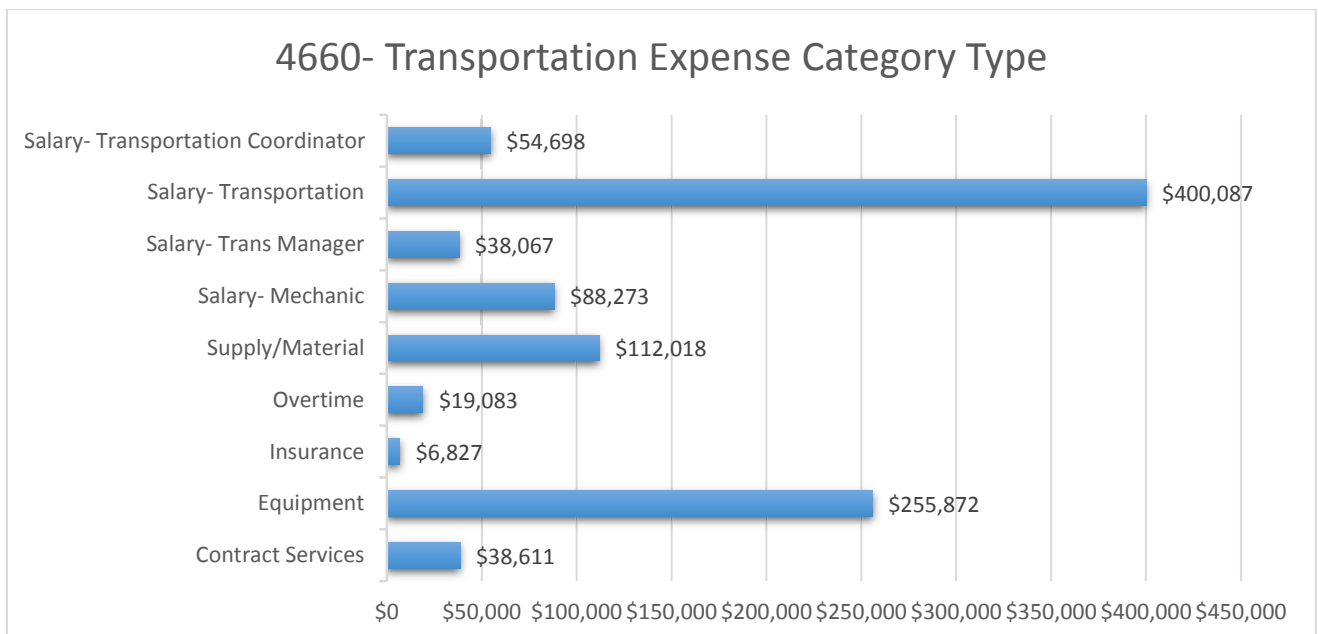
Transportation by DESE 100 Function Chart

FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
3300	PUPIL TRANSPORTATION	972,846	988,549	745,257	243,292	931,193	757,664	(173,529)	-18.64%
7600	VEHICLE REPLACEMENT	140,000	153,912	153,912	0	180,000	255,872	75,872	42.15%
	TRANSPORTATION TOTAL:	1,112,846	1,142,461	899,169	243,292	1,111,193	1,013,536	(97,657)	-8.79%

Transportation Salary Vs. Non Salary



Transportation Expense Category Type



Program Area 4670: Special Ed Transportation

Special Ed Transportation Budget Accounts

Alias	Account Number	Account Description	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS200	201.3300.260.370.2.4670.26751.1	SPED CASE Trans. Contracted Services	612,093	552,093	541,043	11,050	410,000	484,681	74,681	18.21%
NS201	201.3300.260.370.2.4670.26752.1	SPED OTHER Trans. Contracted Services	81,107	81,054	41,843	39,211	81,107	81,107	-	0.00%
NS203	201.3300.260.370.2.4670.26762.1	SPED Gasoline	499	499	-	499	301	-	(301)	-100.00%
NS204	201.3300.260.370.2.4670.26763.1	SPED Vehicle Insurance	224	277	277	0	228	305	77	33.87%
NS205	201.3300.250.370.2.4670.26764.1	SPED VEHICLE S/M	-	-	238	(238)	-	250	250	100.00%
		SPECIAL ED TRANSPORTATION TOTAL:	693,923	633,923	583,401	50,522	491,636	566,343	74,707	15.20%

Special Ed Transportation by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
3000	OTHER SCHOOL SERVICES	693,923	633,923	583,401	50,522	491,636	566,343	74,707	15.20%
	SPECIAL ED TRANSPORTATION TOTAL:	693,923	633,923	583,401	50,522	491,636	566,343	74,707	15.20%

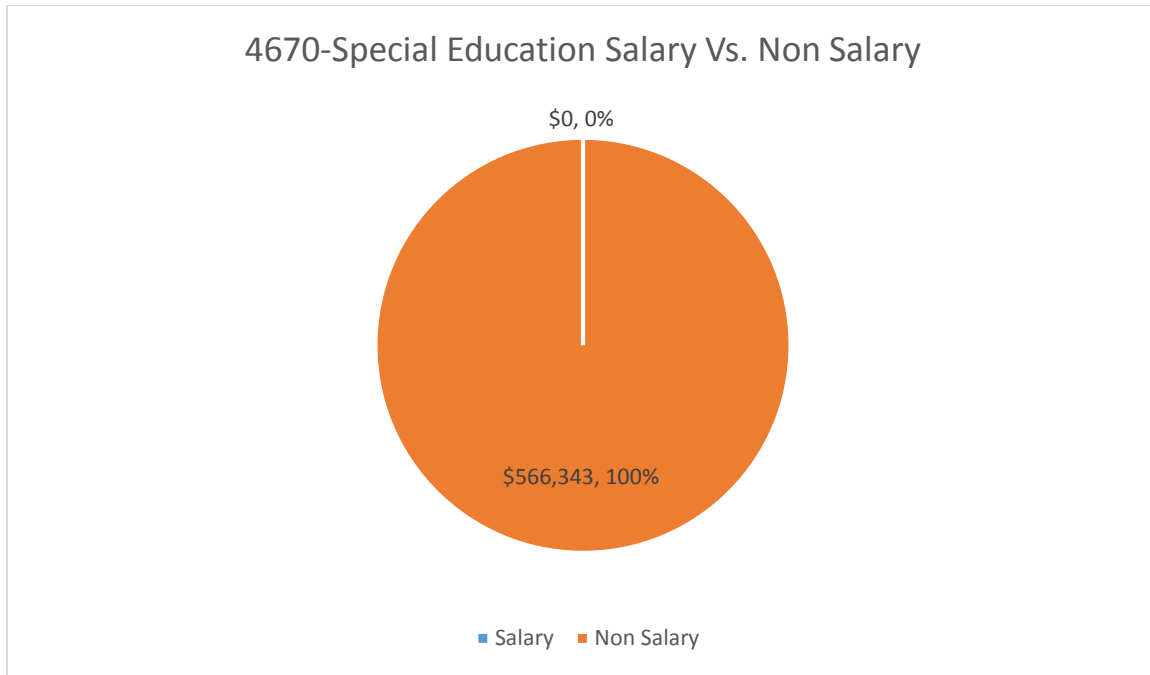
3000: Attendance and Parent Liaison Services, Health Services, Transportation, Athletics, Other Student Activities

Special Ed Transportation by DESE 100 Function Chart

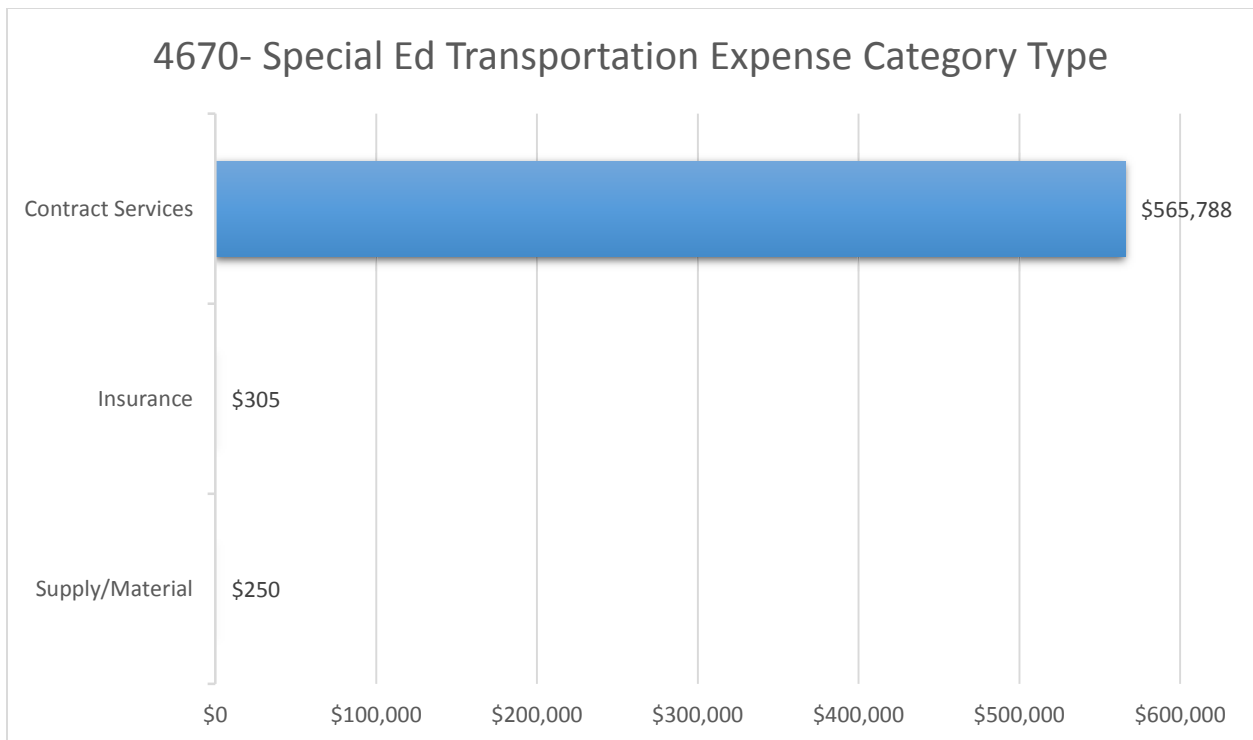
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
3300	PUPIL TRANSPORTATION	693,923	633,923	583,401	50,522	491,636	566,343	74,707	15.20%
	SPECIAL ED TRANSPORTATION TOTAL:	693,923	633,923	583,401	50,522	491,636	566,343	74,707	15.20%

Program Area 4670: Special Ed 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	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS206	201.4120.260.370.9.4680.26851.1	CCHS Heating	50,000	54,124	61,078	(6,954)	61,032	67,135	6,103	10.00%
NS207	201.4120.260.910.9.4680.26852.1	Ripley Heating	20,000	20,000	11,651	8,349	12,293	13,522	1,229	10.00%
NS208	201.4120.260.370.9.4680.26853.1	Trans. Repair Heating	2,500	4,897	4,896	1	9,174	5,386	(3,788)	-41.29%
NS210	201.4120.240.370.9.4680.26860.1	Contracted Serv. - Burners	3,284	9,900	9,900	-	-	-	-	0.00%
NS212	201.4120.240.370.9.4680.26862.1	Contr. Services - Controls	4,000	4,000	-	4,000	-	-	-	0.00%
		UTILITIES/HEATING TOTAL:	79,784	92,921	87,526	5,396	82,499	86,043	3,544	4.30%

Utilities Heating by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
4000	MAINTENANCE	79,784	92,921	87,526	5,396	82,499	86,043	3,544	4.30%
	UTILITIES/HEATING TOTAL:	79,784	92,921	87,526	5,396	82,499	86,043	3,544	4.30%

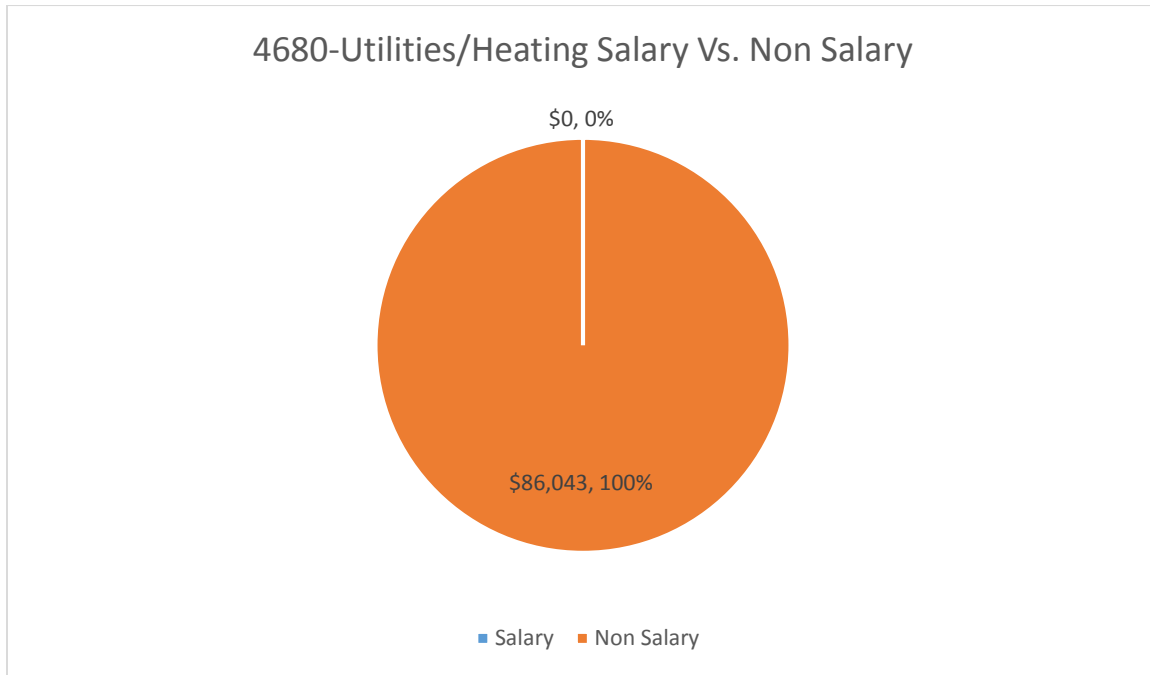
4000: Custodians, Heating, Utility Services, Maintenance of Grounds/Buildings/Equipment, Security, Networking and Telecommunications

Utilities Heating by DESE 100 Function Chart

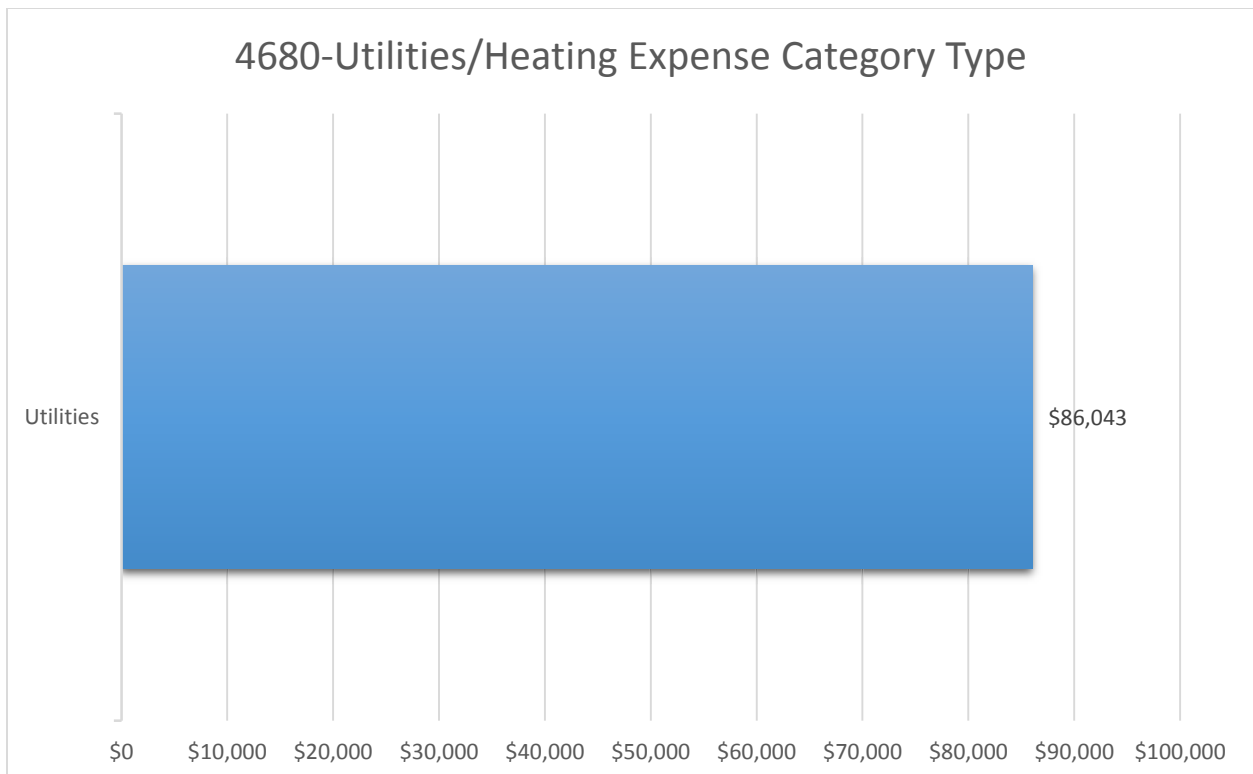
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
4120	HEATING OF BUILDINGS	79,784	92,921	87,526	5,396	82,499	86,043	3,544	4.30%
	UTILITIES/HEATING TOTALS:	79,784	92,921	87,526	5,396	82,499	86,043	3,544	4.30%

Program Area 4680: Utilities Heating

Utilities Heating Salary Vs. Non Salary



Utilities Heating Expense Category Type



Program Area 4680: Utilities Heating

Utilities Heating Budget Accounts

Alias	Account Number	Account Description	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS206	201.4120.260.370.9.4680.26851.1	CCHS Heating	50,000	54,124	61,078	(6,954)	61,032	67,135	6,103	10.00%
NS207	201.4120.260.910.9.4680.26852.1	Ripley Heating	20,000	20,000	11,651	8,349	12,293	13,522	1,229	10.00%
NS208	201.4120.260.370.9.4680.26853.1	Trans. Repair Heating	2,500	4,897	4,896	1	9,174	5,386	(3,788)	-41.29%
NS210	201.4120.240.370.9.4680.26860.1	Contracted Serv. - Burners	3,284	9,900	9,900	-	-	-	-	0.00%
NS212	201.4120.240.370.9.4680.26862.1	Contr. Services - Controls	4,000	4,000	-	4,000	-	-	-	0.00%
		UTILITIES/HEATING TOTAL:	79,784	92,921	87,526	5,396	82,499	86,043	3,544	4.30%

Utilities Heating by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
4000	MAINTENANCE	79,784	92,921	87,526	5,396	82,499	86,043	3,544	4.30%
	UTILITIES/HEATING TOTAL:	79,784	92,921	87,526	5,396	82,499	86,043	3,544	4.30%

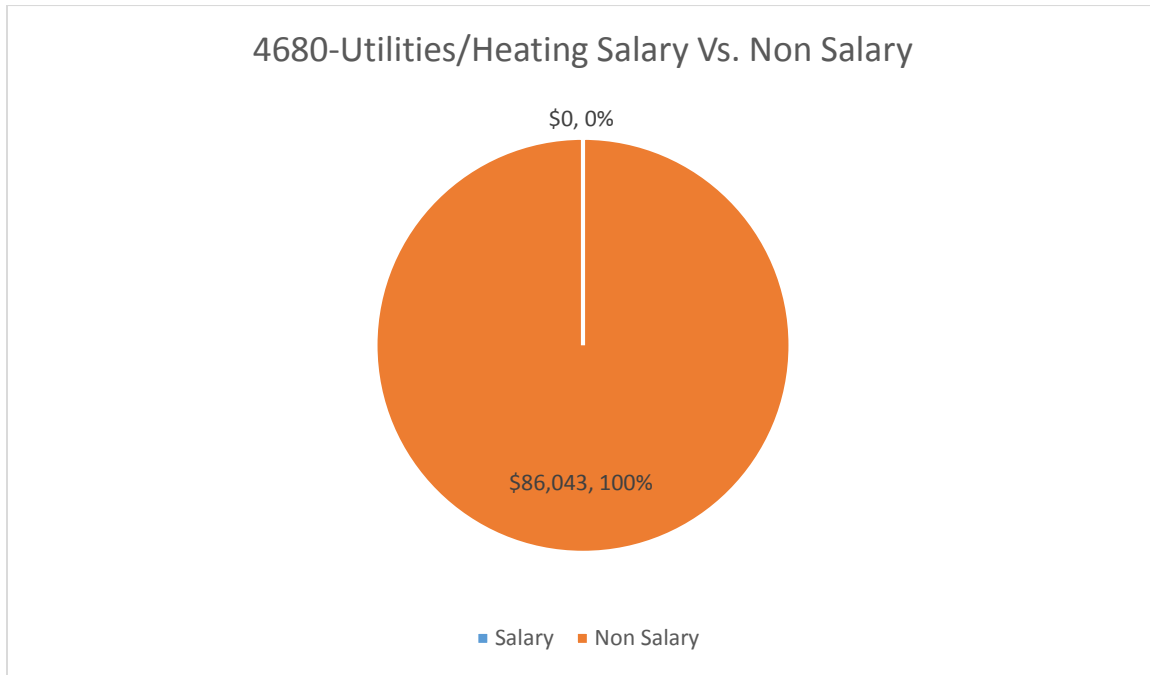
4000: Custodians, Heating, Utility Services, Maintenance of Grounds/Buildings/Equipment, Security, Networking and Telecommunications

Utilities Heating by DESE 100 Function Chart

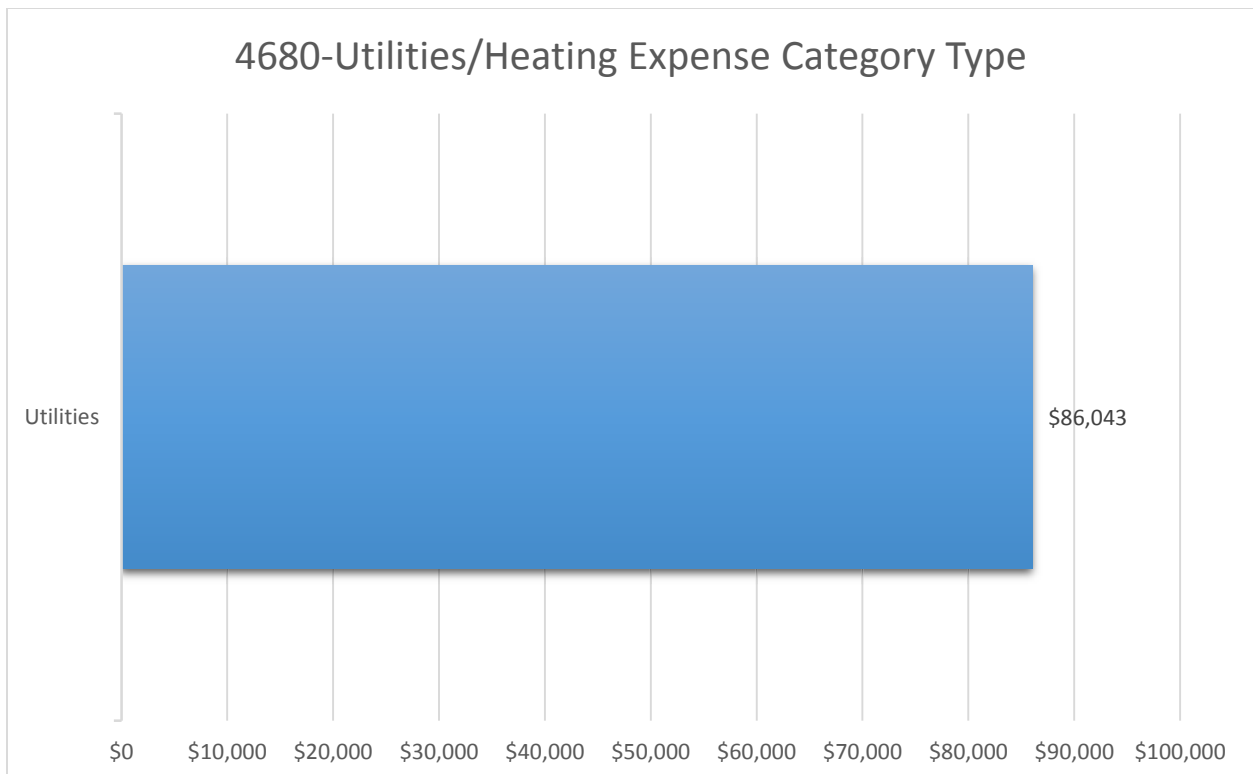
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
4120	HEATING OF BUILDINGS	79,784	92,921	87,526	5,396	82,499	86,043	3,544	4.30%
	UTILITIES/HEATING TOTALS:	79,784	92,921	87,526	5,396	82,499	86,043	3,544	4.30%

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	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS204B	201.3300.260.910.9.4690.26952.1	Transportation Electricity	-	-	3,777	(3,777)	-	4,155	4,155	100.00%
NS213	201.4130.260.370.9.4690.26951.1	CCHS Electricity	278,500	308,954	254,756	54,198	299,901	280,232	(19,669)	-6.56%
NS214	201.4130.260.910.9.4690.26952.1	Ripley Electricity	28,706	28,706	24,551	4,155	28,767	27,007	(1,760)	-6.12%
NS216	201.4130.260.370.9.4690.26960.1	CCHS Water/Sewer	38,000	49,901	23,119	26,782	30,600	25,431	(5,169)	-16.89%
NS217	201.4130.260.910.9.4690.26961.1	Ripley Water/Sewer	1,700	1,700	2,416	(716)	1,377	2,657	1,280	92.93%
NS219	201.4130.260.370.9.4690.26970.1	Telephone	58,425	58,850	40,919	17,931	46,985	45,010	(1,975)	-4.20%
NS220	201.4130.260.370.9.4690.26980.1	Trash Pickup & Recycling	-	-	-	-	22,931	-	(22,931)	-100.00%
		UTILITIES OTHER TOTAL:	405,331	448,111	349,538	98,573	430,561	384,492	(46,069)	-10.70%

Utilities Other by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
3000	OTHER SCHOOL SERVICES	-	-	3,777	(3,777)	-	4,155	4,155	100.00%
4000	MAINTENANCE	405,331	448,111	345,761	102,350	430,561	380,337	(50,224)	-11.66%
	UTILITIES OTHER TOTAL:	405,331	448,111	349,538	98,573	430,561	384,492	(46,069)	-10.70%

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

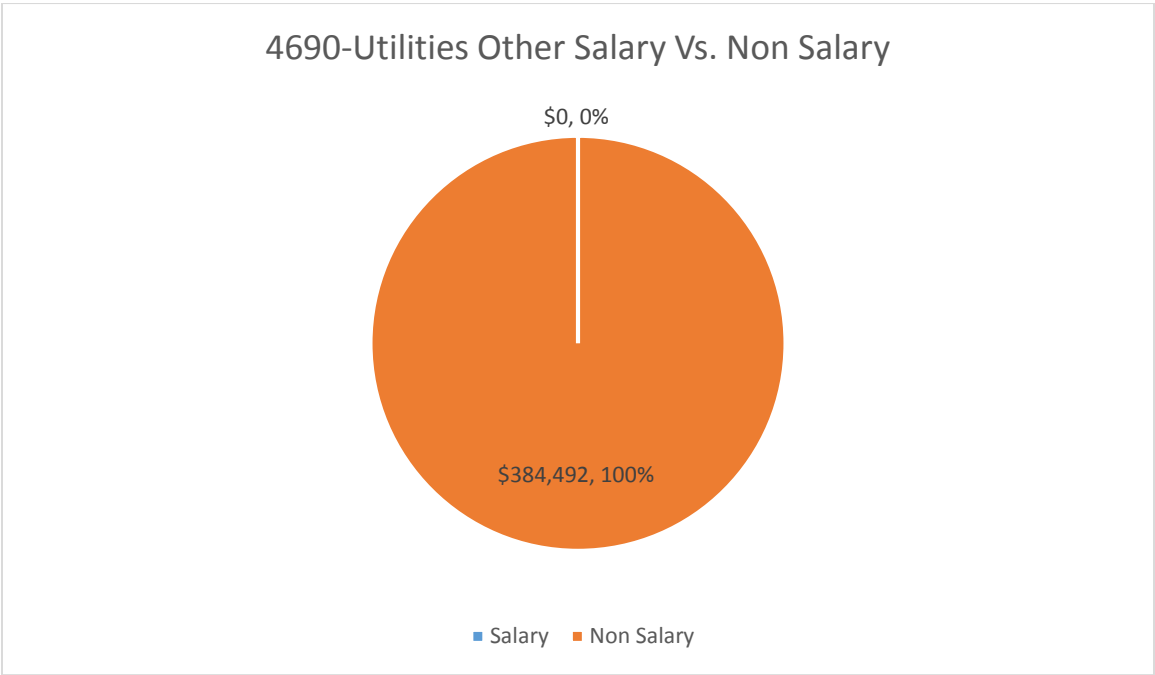
4000: Custodians, Heating, Utility Services, Maintenance of Grounds/Buildings/Equipment, Security, Networking and Telecommunications

Utilities Other by DESE 100 Function Chart

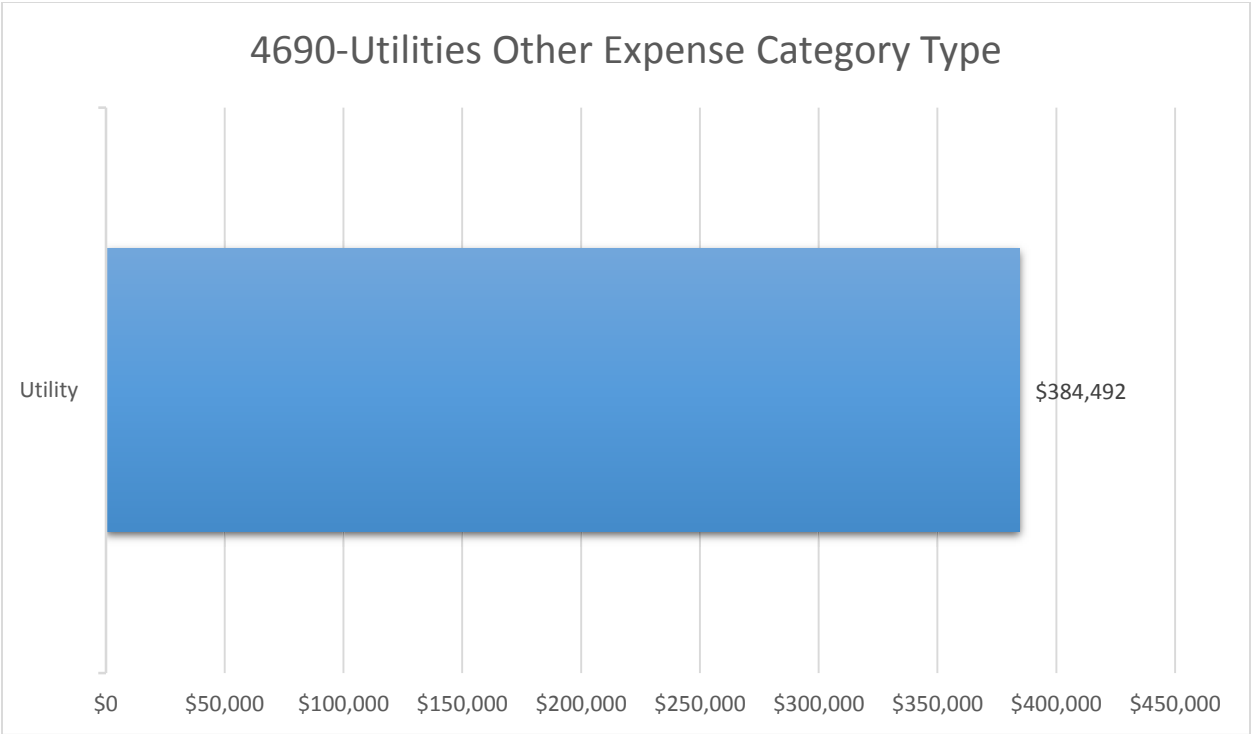
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
3300	PUPIL TRANSPORTATION	-	-	3,777	(3,777)	-	4,155	4,155	100.00%
4130	UTILITIES/OTHER	405,331	448,111	345,761	102,350	430,561	380,337	(50,224)	-11.66%
	UTILITIES OTHER TOTAL:	405,331	448,111	349,538	98,573	430,561	384,492	(46,069)	-10.70%

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	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS221	201.8200.260.370.9.5800.28051.1	Debt Service Banking	3,600	3,600	3,650	(50)	3,600	-	(3,600)	-100.00%
NS249	201.8100.260.370.9.5800.28060.1	H.S. 08 - Principal	240,000	240,000	240,000	-	-	-	-	0.00%
NS250	201.8200.260.370.9.5800.28061.1	H.S. 08 - Interest	4,173	4,173	4,173	(0)	-	-	-	0.00%
NS257	201.8200.260.370.9.5800.28068.1	H.S. '13 Building - Principal	1,300,000	1,300,000	1,300,000	-	1,300,000	1,300,000	-	0.00%
NS258	201.8200.260.370.9.5800.28069.1	H.S. '13 Building - Interest	882,006	882,006	882,006	(0)	823,049	764,091	(58,958)	-7.16%
NS261	201.8200.260.370.9.5800.28072.1	H.S. '15 Building - Principal	1,350,000	1,350,000	1,350,000	-	1,350,000	1,350,000	-	0.00%
NS262	201.8200.260.370.9.5800.28073.1	H.S. '15 Building - Interest	891,532	891,532	891,532	0	845,157	787,189	(57,968)	-6.86%
NS263	201.8200.260.370.9.5800.28075.1	H.S. '16 Bus BAN - Interest	5,360	5,360	3,341	2,019	2,672	-	(2,672)	-100.00%
NS264	201.8100.260.370.9.5800.28074.1	H.S. '16 Bus BAN - Optional Principal	134,000	134,000	134,428	(428)	133,572	-	(133,572)	-100.00%
NS265	201.8100.260.370.9.5800.28076.1	H.S. '19 Multipurpose BAN - Principal	-	-	-	-	-	25,000	25,000	100.00%
NS266	201.8100.260.370.9.5800.28078.1	H.S. '16 Building - Principal	115,000	115,000	115,000	-	115,000	115,000	-	0.00%
NS267	201.8200.260.370.9.5800.28077.1	H.S. '18 Landfill - Interest	-	-	-	-	18,000	52,240	34,240	190.22%
NS268	201.8200.260.370.9.5800.28079.1	H.S. '16 Building - Interest	62,538	62,538	62,700	(162)	59,250	55,800	(3,450)	-5.82%
NS269	201.8200.260.370.9.5800.28080.1	H.S. '16 Building BAN - Interest	-	-	1,429	(1,429)	1,000	-	(1,000)	-100.00%
		DEBT SERVICE TOTAL:	4,988,209	4,988,209	4,988,258	(49)	4,651,300	4,449,320	(201,980)	-4.34%

Debt Service by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
8000	DEBT SERVICE	4,988,209	4,988,209	4,988,258	(49)	4,651,300	4,449,320	(201,980)	-4.34%
	DEBT SERVICE TOTAL:	4,988,209	4,988,209	4,988,258	(49)	4,651,300	4,449,320	(201,980)	-4.34%

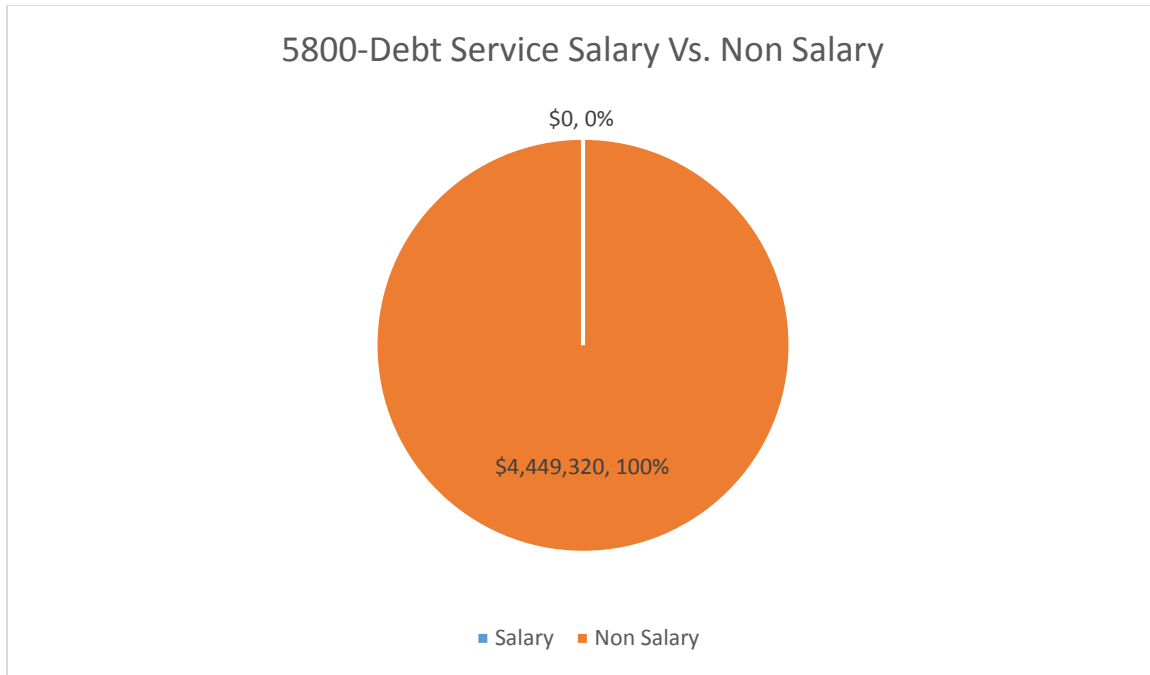
8000: Debt Service

Debt Service by DESE 100 Function Chart

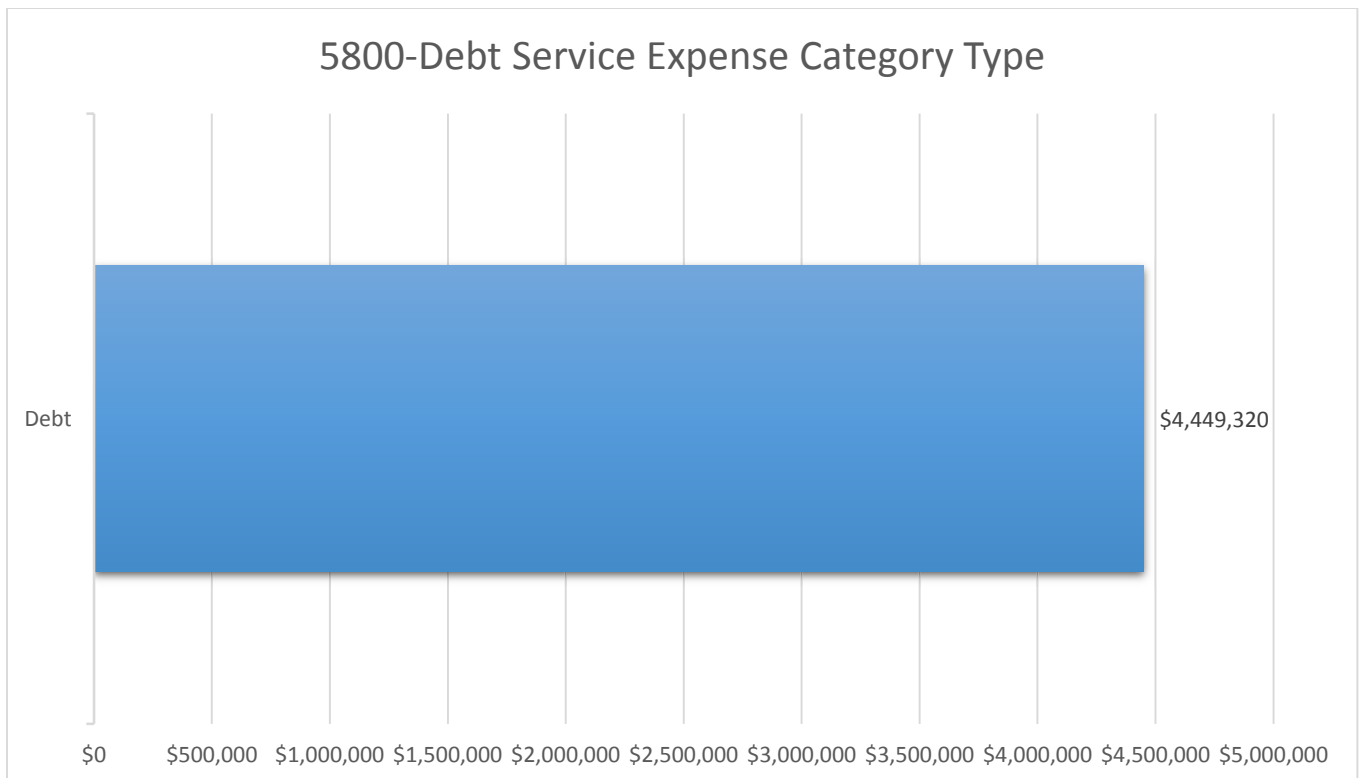
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
8100	VEHICLE REPLACEMENT	489,000	489,000	489,428	(428)	248,572	140,000	(108,572)	-43.68%
8200	DEBT SERVICE/SCHOOL CONSTRUCTION	4,499,209	4,499,209	4,498,830	379	4,402,728	4,309,320	(93,408)	-2.12%
	DEBT SERVICE TOTAL:	4,988,209	4,988,209	4,988,258	(49)	4,651,300	4,449,320	(201,980)	-4.34%

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	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS222	201.5200.260.370.9.5810.28151.1	Workers' Compensation	57,399	113,696	127,792	(14,096)	125,292	129,091	3,799	3.03%
NS224	201.5200.260.370.9.5810.28153.1	FICA Medical Insurance	260,743	260,743	276,319	(15,576)	277,750	275,281	(2,469)	-0.89%
NS225	201.5200.260.370.9.5810.28154.1	Unemployment Compensation	15,000	15,000	976	14,024	15,000	22,000	7,000	46.67%
NS226	201.5200.260.370.9.5810.28155.1	Hospital/Life Insurance	1,242,671	1,039,173	1,039,901	(728)	1,267,605	1,394,366	126,761	10.00%
NS227	201.5200.260.370.9.5810.28156.1	Social Security Tax	55,539	55,539	43,355	12,184	55,539	45,773	(9,766)	-17.58%
NS228	201.5260.260.370.9.5810.28157.1	Public Liability Insurance	25,000	30,791	30,790	1	34,418	38,363	3,945	11.46%
NS229	201.5260.260.370.9.5810.28158.1	Sch. Comm. Prof. Liability	3,500	5,775	5,775	0	4,062	6,565	2,503	61.61%
NS230	201.5260.260.370.9.5810.28159.1	Nurses Liability Insurance	500	500	218	282	500	240	(260)	-52.00%
NS231	201.5200.260.370.9.5810.28163.1	Retiree Medical Insurance	245,670	239,676	272,750	(33,074)	291,182	349,418	58,236	20.00%
NS232	201.5200.260.370.9.5810.28164.1	OPEB Liability - Active EE Retiree Medical Ins.	735,499	741,493	735,499	5,994	600,000	563,444	(36,556)	-6.09%
NS233	201.5200.260.370.9.5810.28165.1	Ch. 32(b) Sec 9(a)1/2 Assessments	5,000	5,000	-	5,000	5,000	-	(5,000)	-100.00%
		INSURANCE TOTAL:	2,646,521	2,507,386	2,533,376	(25,990)	2,676,348	2,824,541	148,193	5.54%

Debt Service by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
5000	FIXED CHARGES	2,646,521	2,507,386	2,533,376	(25,990)	2,676,348	2,824,541	148,193	5.54%
	INSURANCE TOTAL:	2,646,521	2,507,386	2,533,376	(25,990)	2,676,348	2,824,541	148,193	5.54%

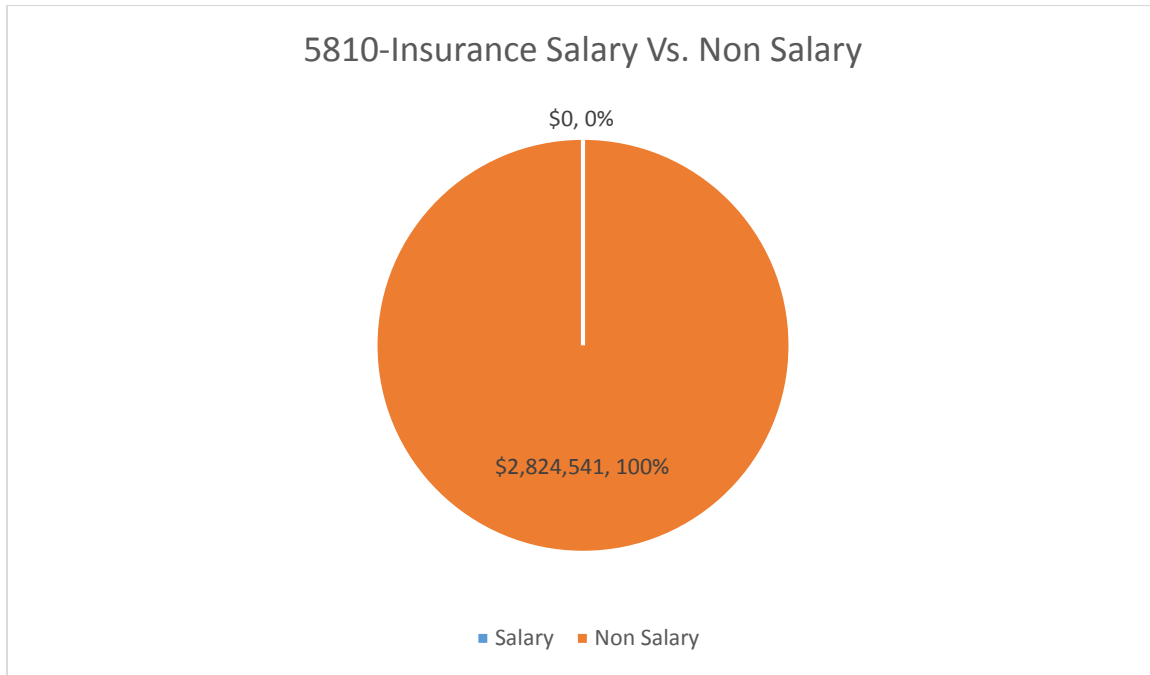
5000: Retirement, Insurance, Rental Lease of Equipment, Rans, Bans, Crossing Guards

Debt Service by DESE 100 Function Chart

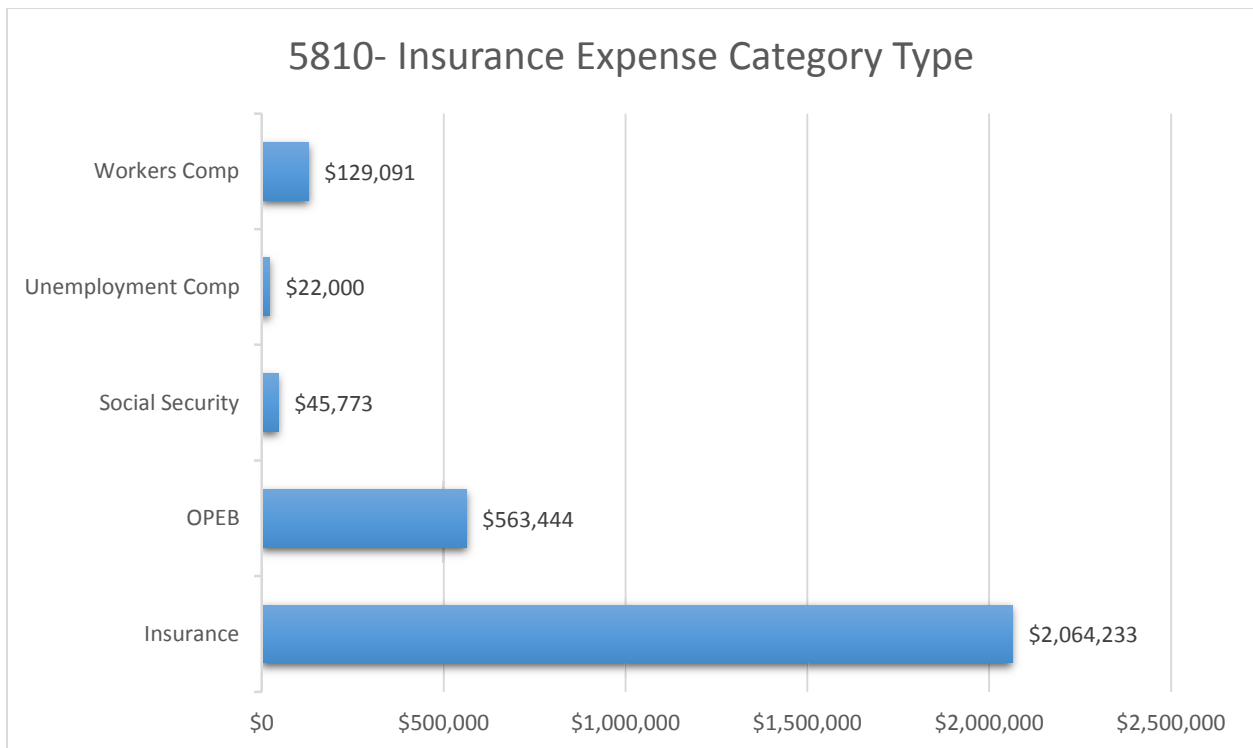
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
5200	INSURANCE FOR ACTIVE EMPLOYEES	2,617,521	2,470,320	2,496,593	(26,273)	2,637,368	2,779,373	142,005	5.38%
5260	NON-EMPLOYEE INSURANCE	29,000	37,066	36,783	283	38,980	45,168	6,188	15.87%
	INSURANCE TOTAL:	2,646,521	2,507,386	2,533,376	(25,990)	2,676,348	2,824,541	148,193	5.54%

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	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS234	201.5100.260.370.9.5820.28251.1	Retirement	708,000	723,339	723,339	-	744,328	774,118	29,790	4.00%
		RETIREMENT TOTAL:	708,000	723,339	723,339	-	744,328	774,118	29,790	4.00%

Retirement by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
5000	FIXED CHARGES	708,000	723,339	723,339	-	744,328	774,118	29,790	4.00%
	RETIREMENT TOTAL:	708,000	723,339	723,339	-	744,328	774,118	29,790	4.00%

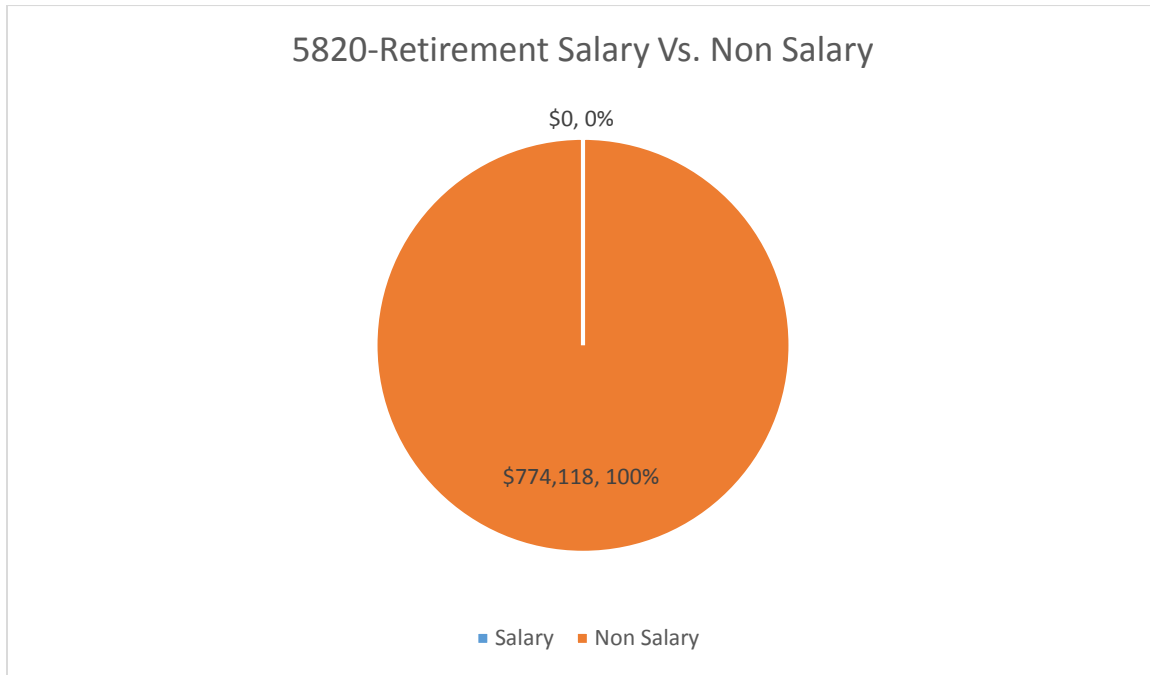
5000: Retirement, Insurance, Rental Lease of Equipment, Rans, Bans, Crossing Guards

Retirement by DESE 100 Function Chart

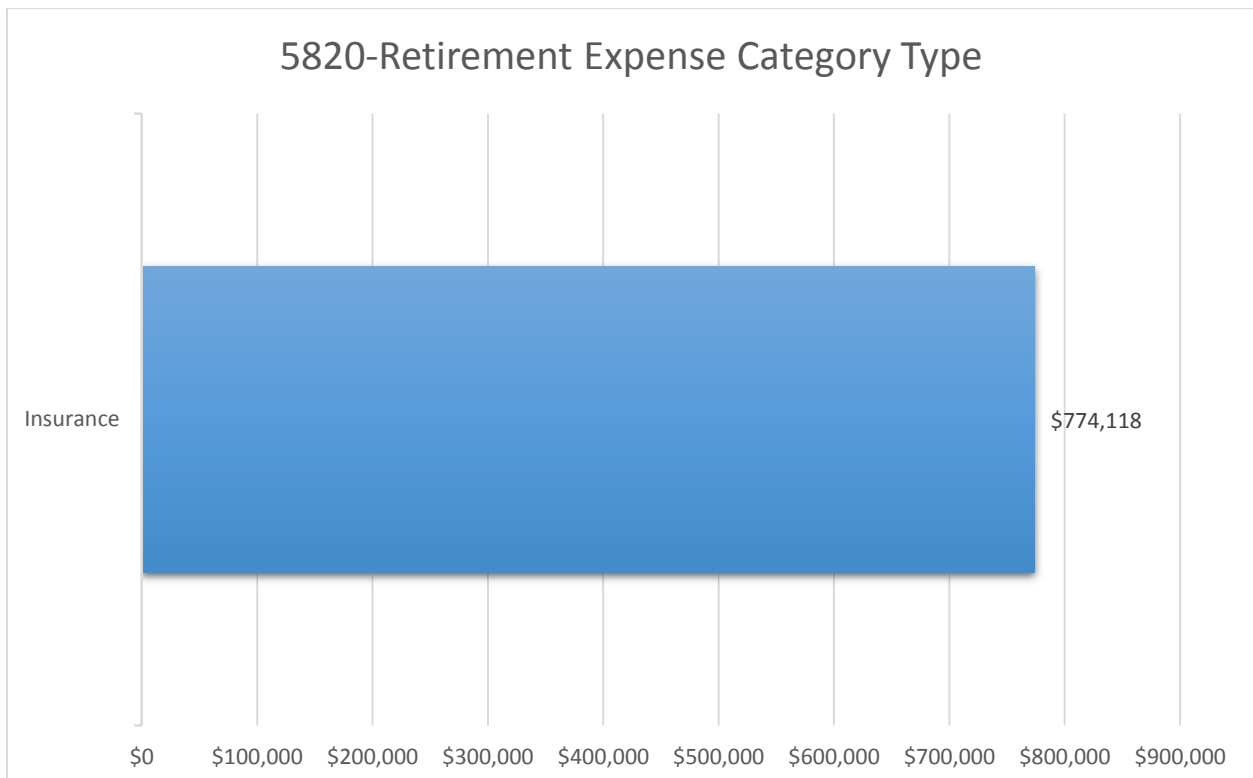
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
5100	RETIREMENT BENEFITS	708,000	723,339	723,339	-	744,328	774,118	29,790	4.00%
	RETIREMENT TOTAL:	708,000	723,339	723,339	-	744,328	774,118	29,790	4.00%

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	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS235	201.9110.260.370.9.5830.28351.1	School Choice Assessment	12,500	51,794	102,980	(51,186)	102,014	98,899	(3,115)	-3.05%
NS236	201.9120.260.370.9.5830.28352.1	Charter School Assessment	90,000	90,000	70,504	19,496	107,023	80,040	(26,983)	-25.21%
		ASSESSMENTS TOTAL:	102,500	141,794	173,484	(31,690)	209,037	178,939	(30,098)	-14.40%

Assessments by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
9000	PROGRAMS WITH OTHER DISTRICTS	102,500	141,794	173,484	(31,690)	209,037	178,939	(30,098)	-14.40%
	ASSESSMENTS TOTAL:	102,500	141,794	173,484	(31,690)	209,037	178,939	(30,098)	-14.40%

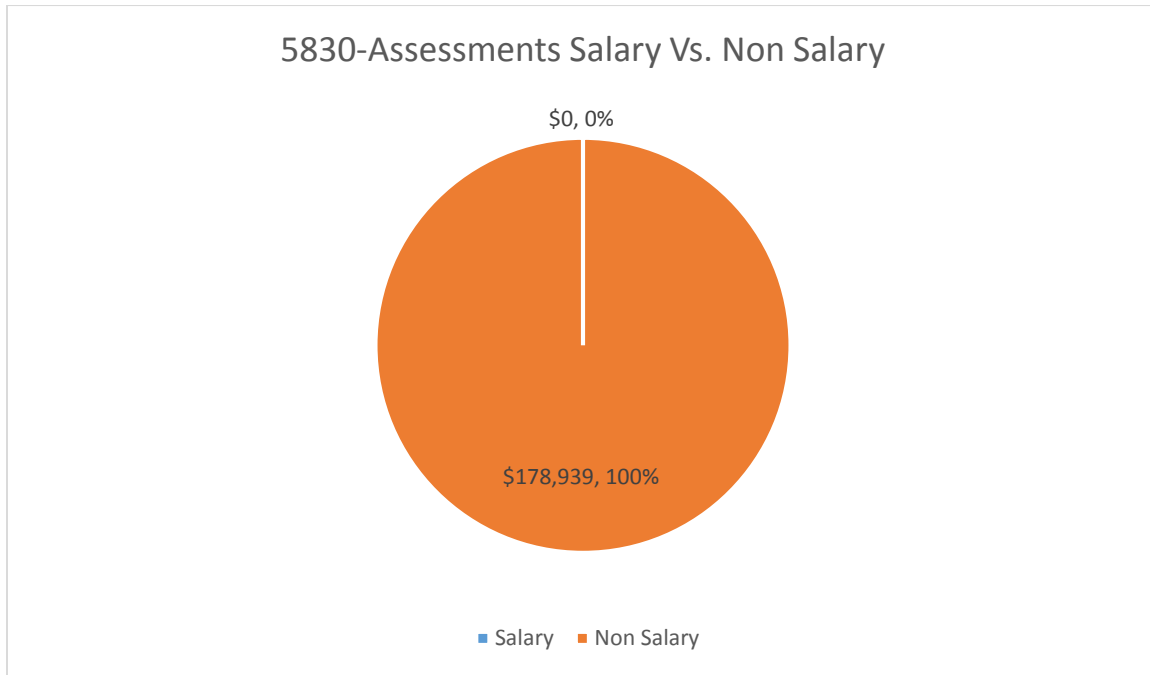
9000: School Choice Tuition, Charter Schools, Special Ed Tuitions

Assessments by DESE 100 Function Chart

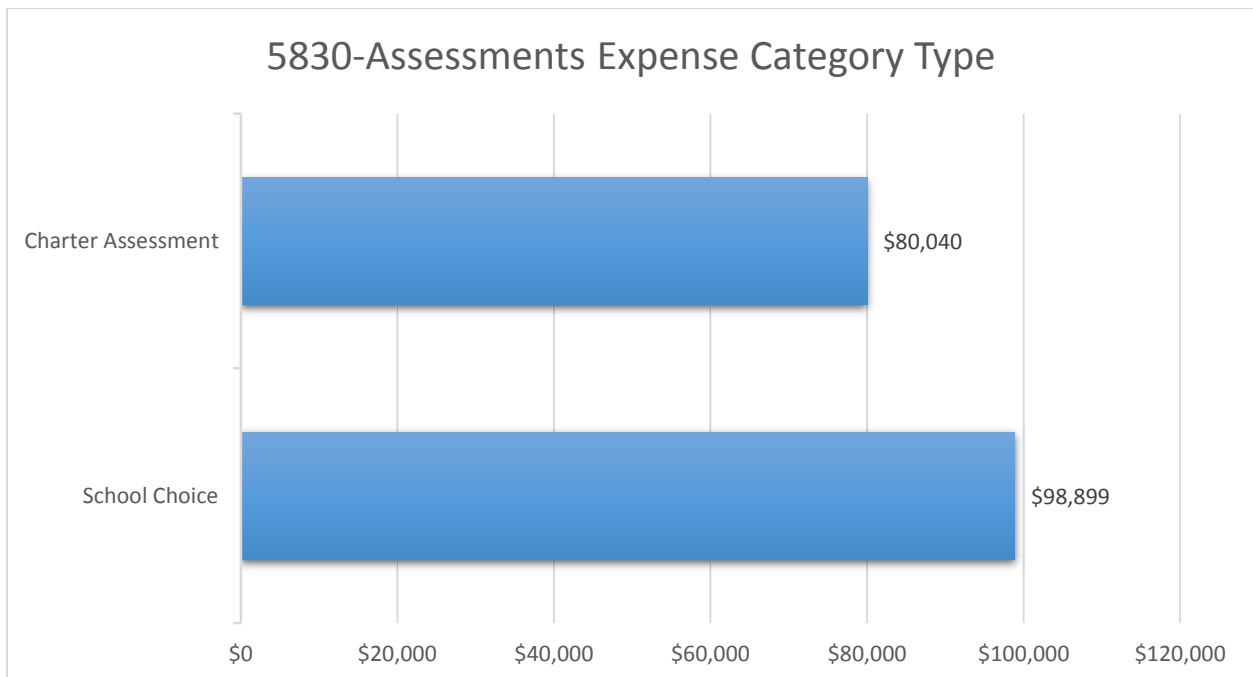
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
9110	TUITION FOR SCHOOL CHOICE	12,500	51,794	102,980	(51,186)	102,014	98,899	(3,115)	-3.05%
9120	TUITION TO COMMONWEALTH CHARTER SCHOOLS	90,000	90,000	70,504	19,496	107,023	80,040	(26,983)	-25.21%
	ASSESSMENTS TOTAL:	102,500	141,794	173,484	(31,690)	209,037	178,939	(30,098)	-14.40%

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	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS237	201.5500.260.900.9.5840.28451.1	Postage	12,000	22,848	3,647	19,201	23,601	15,000	(8,601)	-36.44%
NS238	201.5500.240.370.9.5840.28452.1	Audit Contract	37,000	37,000	37,000	-	39,253	38,850	(403)	-1.03%
NS239	201.5500.260.370.9.5840.28453.1	Banking Services	3,000	3,000	5,672	(2,672)	9,729	9,304	(425)	-4.37%
NS240	201.5500.260.370.9.5840.28454.1	Treasurer Bonds	650	650	-	650	650	460	(190)	-29.23%
		OTHER FIXED COSTS TOTAL:	52,650	63,498	46,319	17,179	73,233	63,614	(9,619)	-13.13%

Other Fixed Costs by DESE 1000 Function

FUNCTION	FUNCTION DESCRIPTION	FY18 APPROVED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUAL	FY18 TRANSFERRED BUDGET DIFFERENCE vs FY18 ACTUAL	FY19 BUDGET	FY20 BUDGET	FY20 BUDGET vs FY19 BUDGET DIFFERENCE	FY19/FY20 % DIFFERENCE
5000	FIXED CHARGES	52,650	63,498	46,319	17,179	73,233	63,614	(9,619)	-13.13%
	OTHER FIXED COSTS TOTAL:	52,650	63,498	46,319	17,179	73,233	63,614	(9,619)	-13.13%

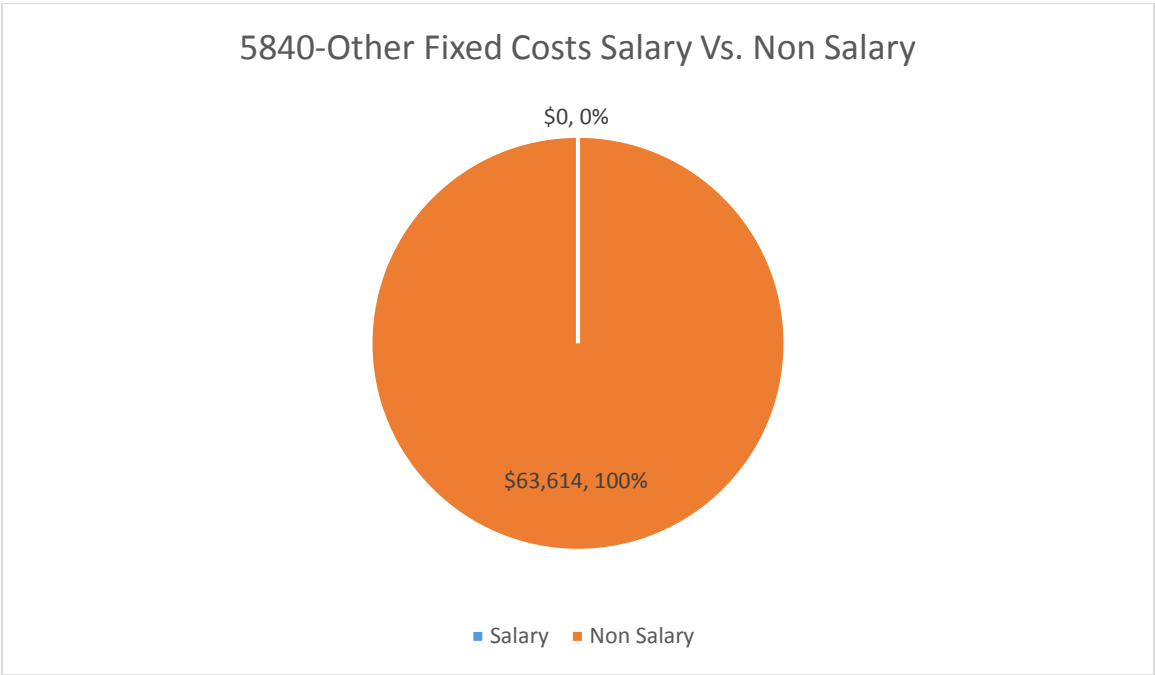
5000: Retirement, Insurance, Rental Lease of Equipment, Rans, Bans, Crossing Guards

Other Fixed Costs by DESE 100 Function Chart

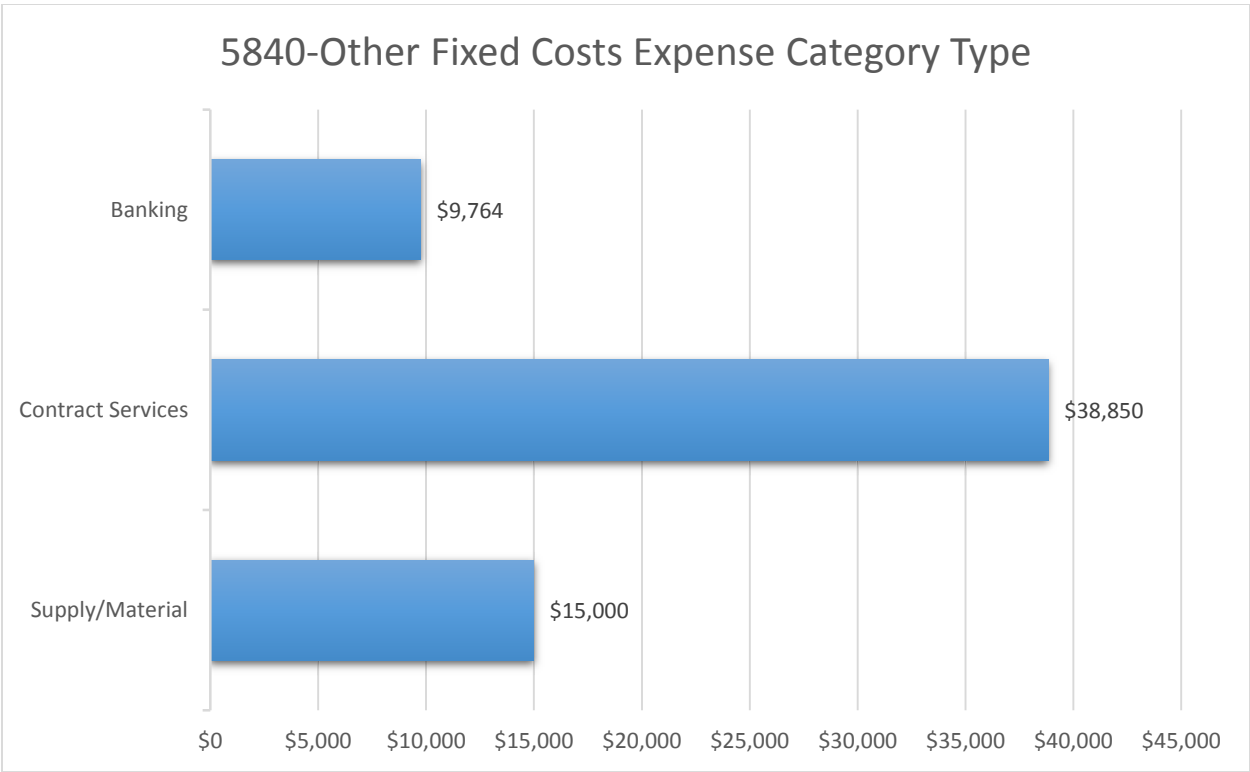
FUNCTION	FUNCTION DESCRIPTION	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
5500	OTHER FIXED COSTS	52,650	63,498	46,319	17,179	73,233	63,614	(9,619)	-13.13%
	OTHER FIXED COSTS TOTAL:	52,650	63,498	46,319	17,179	73,233	63,614	(9,619)	-13.13%

Program Area 5840: Other Fixed Costs

Other Fixed Costs Salary Vs. Non Salary



Other Fixed Costs Expense Category Type



Appendix

Appendix A: Moody's Report

Appendix B: DESE Chart of Accounts

Appendix C: OPEB Report

Appendix D: NESDEC Enrollment Report

Appendix E: Capital List

Appendix F: Preliminary Gale Associates Campus Feasibility Study

Appendix G: Special Revenue Charts


Appendix H: Glossary




Artwork by CCRSD Student Madelyn Marano

Appendix A: Moody's Report

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CREDIT OPINION
10 October 2018



Contacts
Blake Cullimore +1.617.535.7692
AVP-Analyst
blake.cullimore@moodys.com
Nicholas Lehman +1.617.535.7694
VP-Senior Analyst
nicholas.lehman@moodys.com

CLIENT SERVICES
Americas 1-212-553-1653
Asia Pacific 852-3551-3077
Japan 81-3-5408-4100
EMEA 44-20-7772-5454

Concord-Carlisle Regional School District, MA
Update to credit analysis following outlook revision to negative

Summary
The Concord-Carlisle Regional School District (Aaa negative) rating reflects the highly affluent member towns, solid tax base, above average cash position, limited debt plans, and a diminished, but still satisfactory reserve position. The rating is further supported by debt which is excluded from proposition 2 ½ limits and manageable long term liabilities.

Credit strengths

- » Mature tax base and strong wealth metrics
- » Strong cash position
- » Limited debt plans and existing debt excluded from proposition 2 ½

Credit challenges

- » Narrow and diminished reserve levels as mandated by Massachusetts statute
- » Elevated fixed costs

Rating outlook
The negative outlook reflects weakened reserve levels and elevated fixed costs following the recent completion and outfitting of a new high school. Should reserve levels weaken further or if fixed costs substantially increase it would put additional downward pressure on the rating.

Factors that could lead to an upgrade (Remove Negative Outlook)

- » Improved reserve levels
- » Growth of the member towns combined tax base
- » Reduced fixed cost burden

Factors that could lead to a downgrade

- » Continued decline in level and trend of reserves
- » Increase level of debt

Appendix A: Moody's Report (Continued)

- » Further decline in cash levels
- » Substantial weakness in the tax base and full valuation levels

Key Indicators

Exhibit 1

Concord-Carlisle Regional School District, MA	2013	2014	2015	2016	2017
Economy/ Tax Base					
Total Full Value (\$000)	\$6,700,833	\$6,700,833	\$6,781,850	\$6,781,850	\$7,755,400
Population	23,360	23,801	24,345	24,557	24,557
Full Value Per Capita	\$286,851	\$281,536	\$278,584	\$276,160	\$315,812
Median Family Income (% of US Median)	252.2%	250.0%	247.6%	247.6%	247.6%
Finances					
Operating Revenue (\$000)	\$27,504	\$29,634	\$27,661	\$33,767	\$35,714
Fund Balance (\$000)	\$4,475	\$3,659	\$2,673	\$2,402	\$1,823
Cash Balance (\$000)	\$5,760	\$4,804	\$4,239	\$6,424	\$5,090
Fund Balance as a % of Revenues	16.3%	12.3%	9.7%	7.1%	5.1%
Cash Balance as a % of Revenues	20.9%	16.2%	15.3%	19.0%	14.3%
Debt/Pensions					
Net Direct Debt (\$000)	\$33,720	\$62,425	\$62,780	\$63,289	\$58,114
3-Year Average of Moody's ANPL (\$000)	\$7,849	\$12,173	\$11,861	\$12,478	\$12,055
Net Direct Debt / Full Value (%)	0.5%	0.9%	0.9%	0.9%	0.7%
Net Direct Debt / Operating Revenues (x)	1.2x	2.1x	2.3x	1.9x	1.6x
Moody's - adjusted Net Pension Liability (3-yr average) to Full Value (%)	0.1%	0.2%	0.2%	0.2%	0.2%
Moody's - adjusted Net Pension Liability (3-yr average) to Revenues (x)	0.3x	0.4x	0.4x	0.4x	0.3x

Fiscal year end June 30

Source: District financial statements and Moody's Investors Service

Profile

The district provides high school education enrolling approximately 1,300 students from its two member towns. The district is located approximately 17 miles northwest of Boston (Aaa Stable). It is serviced by State Route 2 and Interstate 95, as well as the Massachusetts Bay Transportation Agency commuter rail.

Detailed credit consideration

Economy and Tax Base: Member towns wealth and tax base is anchored by its proximity and access to Boston and the Interstate 95/128 technology corridor

No change expected in economic and tax base trends over the near to medium term. The member towns are primarily residential, with a 2017-18 combined equalized value of \$7.8 billion an increase of 14.4% over the prior valuation in 2016. The district's wealth levels are very strong with a median family income equal to 2.1 times the US median. The strength of the housing market is expected to continue over the medium term. The district also has a very strong 2018 equalized value per capita of \$315,812.

District members Concord (Aaa stable) and Carlisle (Aa1) assessments are levied on a proportional basis approximately 74% and 26% respectively for Concord and Carlisle. Each member town may legally withdraw from the district, but if it does, the departing town remains liable for its share of outstanding indebtedness.

This publication does not announce a credit rating action. For any credit ratings referenced in this publication, please see the ratings tab on the issuer/entity page on www.moodys.com for the most updated credit rating action information and rating history.

Appendix A: Moody's Report (Continued)

Financial Operations and Reserves: Stability expected to continue supported by conservative budgeting and maintenance of narrow reserves

The district's operating position is expected to remain balanced over the near term, limited by statutory restrictions of unassigned fund balance. The limited fund balance is offset by the wealth and strong support from both member towns, reflected in a history of passing debt exclusions. This strong support provides additional operating flexibility and excess levy capacity are key credit strengths.

Fiscal year end 2017 available general fund balance was \$1.8 million or 5.1% of revenues, which was down from a high of \$4.7 million or 17% of revenues in 2012 after years of building up stabilization reserves for the new high school. Typically, the district has maintained an unassigned fund balance between 4-5% of revenues however in fiscal 2017 this dropped to 3%. Going forward, we expect unassigned and available reserves to remain at or above current levels. The district derives a majority of revenues from town assessments (79% of 2017 revenues) while state aid comprises 20% of revenues, which is in-line with historic norms for the district.

Fiscal 2018 is expected to end with no change in unassigned funds or available reserves. The fiscal 2018 operating budget increased by 6.42% driven by salaries, employee benefits and OPEB contributions. The adopted budget was balanced with a 5.3% increase in total town assessments and a budgeted \$660,000 of reserves.

Fiscal 2019 major budget drivers continue to be healthcare costs and OPEB contributions. Positively, management reported no major capital projects and completion of spend down of fund balance in its completion of the new high school. Management indicates they do not plan to use any fund balance in fiscal 2019.

LIQUIDITY

Cash and investments at the end of fiscal 2017 represented \$4.2 million or 14.3% of revenues.

Debt and Pensions: Elevated fixed costs characterized by increased debt service, balanced by affordable pension and OPEB expenses which are well managed

While fixed costs including debt service, required pension contributions, and retiree healthcare payments are 19% of fiscal 2017 expenses, the costs are balanced by the district's small direct debt burden of 0.7% of equalized value. Over the last three years, the district has borrowed \$62.5 million for a new high school which represents the only facility of the district. While debt service has risen dramatically given the new issuance, it remains manageable given it is excluded from member towns Proposition 2 ½ levy limits. Future borrowing plans are limited too small capital projects and redemptions.

DEBT STRUCTURE

The entire debt portfolio is fixed rate with 50% of principal retired in ten years. Fiscal 2017 debt service represented 14.5% of expenditures.

DEBT-RELATED DERIVATIVES

The district does not have derivatives.

PENSIONS AND OPEB

Pensions for teachers and qualified staff are funded and administered at the state level as part of the Massachusetts Teachers' Retirement System. Other employee's are members of the Concord Contributory Retirement System, a multi-employer defined benefit pension plan. The district is required to fully fund its contractually required contribution which was \$666,849 in fiscal 2017, representing only 1.8% of operating expenditures. The 2017 three-year average Moody's adjusted net pension liability, under Moody's methodology for adjusting reported pension data, is \$12 million, or a low 0.34 times operating revenues. The district continues to contribute and reduce its OPEB liabilities contributing 92% of 2017 ARC, representing \$1.3 million. The total unfunded liability is \$17.6 million and is 17% funded as of June 30, 2017. A decline from the previous year.

Management and Governance

The school district recently hired a new CFO the prior one having retired in July 2018. The management team has done a good job of layering in a large increase in debt service to support the \$62 million in additional debt with the addition of the new high school.

Massachusetts School Districts have an Institutional Framework score of A, which is moderate. Institutional Framework scores measure a sector's legal ability to increase revenues and decrease expenditures. Massachusetts school districts major revenue sources are state aid and member assessments. Member town assessments are usually paid from property taxes, subject to the Proposition

Appendix A: Moody's Report (Continued)

MOODY'S INVESTORS SERVICE

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2 1/2 cap which can be overridden with voter approval only. However, the cap of 2.5% still allows for moderate revenue-raising ability. Unpredictable revenue fluctuations tend to be minor, or under 5% annually. Across the sector, fixed and mandated costs are generally greater than 25% of expenditures. Massachusetts has public sector unions, which can limit the ability to cut expenditures. Unpredictable expenditure fluctuations tend to be moderate, between 5-10% annually.

Appendix A: Moody's Report (Continued)

MOODY'S INVESTORS SERVICE

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REPORT NUMBER 1144392

Appendix A: Moody's Report (Continued)

MOODY'S INVESTORS SERVICE

U.S. PUBLIC FINANCE

CLIENT SERVICES

Americas	1-212-553-1653
Asia Pacific	852-3551-3077
Japan	81-3-5408-4100
EMEA	44-20-7772-5454

Appendix B: 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 B: 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 B: 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 B: 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 B: 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 B: 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 B: 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 B: 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 B: 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 <i>non instructional</i> 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>

Appendix B: 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 B: 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 B: 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 C: OPEB Report

June 30, 2017
Actuarial Valuation Report
Town of Concord
Other Post-Employment Benefits

Lawrence B. Stone



stoneconsulting,inc

5 West Mill Street, Suite 4
Medfield, Massachusetts 02052
T: 508.359.9600 • F: 508.359.0190
Lstone@stoneconsult.com

Appendix C: OPEB Report (Continued)

■ Concord Carlisle Regional School District
Other Post-Employment Benefits Valuation, June 30, 2017

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Appendix C: OPEB Report (Continued)

■ Concord Carlisle Regional School District
Other Post-Employment Benefits Valuation, June 30, 2017

SECTION I - MANAGEMENT SUMMARY

Introduction

This report presents the results of the actuarial valuation of the School District (CCRSD) Other Post-employment Benefits as of June 30, 2017. The valuation was performed for the purpose of measuring the actuarial accrued liabilities associated with these benefits and calculating a funding schedule. These results are used in satisfying the requirements under the Governmental Accounting Standards Board Statement No. 45.

The valuation was based on participant data as of June 30, 2017 supplied by CCRSD, the Concord Regional School District, the Concord Retirement System, and the Massachusetts State Teachers Retirement System. The provisions reflected in the valuation are based on Chapter 32B of the General Laws of the Commonwealth of Massachusetts and related statutes and the benefits provided by the School District.

This actuarial valuation involves estimates about the probabilities of events as well as the projection of amounts far into the future. Our figures should be considered a "best estimate" of the future events and not a prediction. As such, actual results are likely to depart from these results. All amounts determined in this valuation will be subject to continual review as actual results are compared to past estimates and new estimates are made about future events.

We, Lawrence Stone and Kevin Gabriel, are consultants for Stone Consulting, Inc. and are 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.


Stone Consulting, Inc. is completely independent of CCRSD, including any of its officers and key personnel. Neither we nor anyone closely associated with us has any relationship with the CCRSD that would impair our independence, other than this or related assignments.

We are pleased to present the results of this valuation. We are available to respond to any questions on the content of this report. Please note that this report is meant to be used in its entirety. Use of excerpts of this report may result in inaccurate or misleading understanding of the results.


Respectfully submitted,

STONE CONSULTING, INC.

February 15, 2018



Lawrence B. Stone
Member, American Academy of Actuaries



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

5 West Mill Street, Suite 4 • Medfield, MA 02052
Tel. (508) 359-9600 • Fax. (508) 359-0190 • E-mail: Lstone@stoneconsult.com

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Appendix C: OPEB Report (Continued)

■ Concord Carlisle Regional School District
Other Post-Employment Benefits Valuation, June 30, 2017

Summary of Actuarial Results

The actuarial values in this report were calculated consistent with the Governmental Accounting Standards Board (GASB) Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, issued June 2004. Values at one discount rate are presented. The 6.75% discount rate represents the expected rate of return for a funded plan with a longer-term investment horizon. This rate is based on a review of the School District's investment policy. For an unfunded plan, the GASB Statement No. 45 calls for the use of a discount rate approximating the rate of return of CCRSD's general assets. The OPEB liability is extremely sensitive to this assumption. Use of an unfunded rate instead of the funded rate would cause the Annual Required Contribution (ARC), Accrued Actuarial Liability (AAL), and the Normal Cost to increase dramatically.

The summary results are as follows:

Actuarial Results (6.75%)	6/30/2017
AAL Current Actives	\$7,393,407
AAL Current Retirees, Beneficiaries, Vesteds and Survivors	\$7,843,488
Total AAL	\$15,236,895
Assets	\$2,052,001
Total Unfunded AAL (UAAL)	\$13,184,894
Normal Cost	\$585,446
ARC (Using 22-year amortization)	\$1,435,812

We have not adjusted the results to the beginning of the fiscal year.

- Actuarial Accrued Liability ("AAL") is the "price" attributable to benefits earned in past years. The total AAL as of June 30, 2017 (at the 6.75% discount rate) is \$15,236,895. This is made up of approximately \$7.4 million for current active CCRSD employees and approximately \$7.8 million for CCRSD retirees, spouses and survivors.
- CCRSD has stated that assets are invested in an irrevocable trust. They are invested in two balanced funds (Vantagepoint Milestone 2030 and Vantagepoint Milestone 2020 as of June 30, 2017) which invest mainly in equities and fixed income funds. We estimate that this results in an asset allocation that is roughly 60% equities and 40% fixed income. This distribution led to our selected discount rate of 6.75%.
- The Normal Cost is the "price" attributable to benefits earned in the current year. The Normal Cost as of June 30, 2017 (at the 6.75% discount rate) is approximately \$0.6 million
- Based on a 22-year funding schedule at a 6.75% discount rate, the Fiscal 2017 contribution would be \$1,435,812. This figure is referred to as the Annual Required Contribution (ARC). These compare to the pay-as-you-go contribution of the existing costs for current retirees of \$616,149. For an illustration of how payment of the ARC impacts the funding of the plan over time, please refer to the "Illustrative Funding Schedule" discussion beginning on page 11.

Appendix C: OPEB Report (Continued)

■ Concord Carlisle Regional School District
Other Post-Employment Benefits Valuation, June 30, 2017

Change from Prior Valuation

CCRSB's last valuation of its OPEB liability was done as of June 30, 2016. Discount rate used was also 6.75%. The following table provides a comparison of some of the key figures using the adjusted figures:

Category	6/30/2017 Figure (6.75% Discount Rate)	6/30/2016 Projected To 2017 (6.75% Discount Rates)	% Change
Total AAL	\$15.2 million	\$14.1 million	8.3%
Assets	\$2.1 million	\$1.9 million	9.3%
Total UAAL	\$13.2 million	\$12.2 million	8.1%
Service Cost (Normal Cost)	\$0.6 million	\$0.6 million	2.7%
Amortization Cost (3.00% increasing)	\$0.9 million	\$0.8 million	8.1%
Annual Required Contribution (ARC)	\$1.4 million	\$1.4 million	5.8%
Pay-As-You-Go	\$0.6 million	\$0.6 million	0.2%

The following addresses the reasons behind these changes:

- Changes in claims and trends increased the Normal Cost by 2% and increased the AAL by 3%.
- The change in the population increased the Normal Cost by 6% and increased the AAL by 7%. This change reflects not only population demographics, but the number of people enrolled and the plans in which they were enrolled.
- 23 retirees were reported as retirees from both Concord Public Schools and CCRSD. A percentage (40%) of the liability associated with these retirees was allocated to CCRSD for the first time in 2017. Because of this, AAL increased by 4%.
- The change in family and spouse percentages reduced the Normal Cost by 6% and reduced the AAL by 6%.
- The change in the mortality assumption reduced Normal Cost by 1% and reduced the AAL by 1%.

Note: changes are shown from prior set of results to the new set of results based on discrete changes in assumptions. Often changes interact with each other. Due to this interaction, one cannot simply add up the individual changes to get the total change.

Appendix C: OPEB Report (Continued)

■ Concord Carlisle Regional School District
Other Post-Employment Benefits Valuation, June 30, 2017

The following table summarizes the changes in assumptions between the two valuations:

	Current Val (6/30/2017) (6.75%)	Prior Val (6/30/2016) (6.75%)
Mortality Assumption	RP-2014 projected from 2006 using MP-2016 generational	RP-2000 generational projected with scale BB
Employee Participation	70%	70%
Participating Spouse %	60%	80%
Plans Pre-65	100% MC/0% IND	100% MC/0% IND
Plans Post-65(Medicare Only)	65% IND/35% MC/<1%COM	65% IND/35% MC/<1%COM
Family % Pre-65/Post-65	45%/45%	55%/35%
Claims age 65 COMMC Blended (Pre-65/Post-65)	\$23,571/\$23,571	\$21,569/\$17,856
Claims age 65 COMIND Blended (Pre-65/Post-65)	NA/NA	NA/NA
Claims age 65 MEDMC/MEDIND (Pre-65/Post-65)	\$2,708/\$3,698	\$2,442/\$3,483
Cumulative Trend Years 1-10		
Commercial MC	86%	87%
Commercial IND	NA	NA
Medicare MC	75%	80%
Medicare IND	92%	87%
# Actives	233	224
# Retirees and Vested Terms	169	152
# Retirees and Spouses with Med	117	108

Table abbreviations:

- COM: Commercial (Non-Medicare)
- IND: Indemnity
- COMMC: Commercial Managed Care
- COMIN: Commercial Indemnity
- MEDMC: Medicare Managed Care
- MEDIN: Medicare Indemnity
- MC: Managed Care

Appendix C: OPEB Report (Continued)

■ Concord Carlisle Regional School District
Other Post-Employment Benefits Valuation, June 30, 2017

Valuation Methodology and Assumptions

VALUATION METHOD

The valuation of the other post-employment benefits is based upon the Projected Unit Credit (PUC) actuarial cost method. Under this method, future health care benefit costs (including Medicare reimbursements) are projected using assumed rates of annual health care cost increases (health care cost trend rates). The cost of future expected life insurance death benefits and benefits for Medicare Penalties is added to the projected medical cost.

A normal cost (or service cost) is determined for each year of the member's creditable service and is equal to the value of the future expected benefits divided by the total expected number of years of service. This is similar to a normal cost in a retirement actuarial valuation. The Actuarial Accrued Liability is the accumulated value of prior normal costs, similar to the actuarial accrued liability in a retirement actuarial valuation, and represents the liability associated with prior service.

GASB Statement No. 45

The actuarial cost method used in this valuation is consistent with the Governmental Accounting Standards Board (GASB) Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, issued June 2004. It is one of the allowable cost methods specified in that accounting standard.

Difference Between FAS 106 and GASB Statement No. 45

The GASB Statement No. 45 differs in one important regard from the actuarial cost method described in the private sector accounting standard. In the Financial Accounting Standards Board Statement 106 (FAS 106) methodology, benefits are considered to be fully earned in the first 10 years of service, since members become vested in the retirement benefits in 10 years. Compared to the FAS 106 method, the GASB Statement No. 45 attribution method produces a lower accrued liability for future retirees. The cost of the benefit is spread over the expected working lifetime of the employee. This makes the cost of the benefit associated with the years of service the employee is providing. This is more appropriate for the public sector due to the relative permanence of public entities compared to private entities. There are other significant differences between the GASB Statement No. 45 and FAS 106, most noticeably in the choice of discount rate. The GASB Statement No. 45 discount rate assumption is discussed below.

ACTUARIAL ASSUMPTIONS

Details of the assumptions used in this valuation are shown in Section II. Here we present a brief discussion of the assumptions selected.

Appendix C: OPEB Report (Continued)

■ Concord Carlisle Regional School District Other Post-Employment Benefits Valuation, June 30, 2017

Demographic and Financial Assumptions

These include a discount rate of as well as mortality, disability, withdrawal and retirement rates. The 6.75% discount rate applies to the scenario of a fully funded program. A fully funded program is one in which the employer contributes 100% of the ARC each year. An unfunded program is where only the pay-as-you-go value is contributed each year. We would consider that 4.00% per year would be a reasonable discount rate for an unfunded plan. GASB Statement No. 45 indicates that the discount rate for a post-employment benefit plan should be based on the degree to which the plan is funded. If the plan is fully funded, GASB statement No. 45 allows one to develop a long-term investment rate consistent with the investment strategy of the fund. That is what we have done for CCRSD. For a partially funded plan, where the entity has been setting aside some assets but less than the full ARC (not the case, here), a rate between the fully funded plan and a completely unfunded plan should be used.

- Current health care costs by age

Initial health care cost assumptions were derived from premium rates for the various health care plans in-force at June 30, 2017. Typically, we analyze the plans offered in terms of four different categories: whether the plan offered is Commercial (not integrated with Medicare) or supplemental to Medicare and whether the plan is Indemnity (where reimbursements are a function of billed charges) or Managed Care (where reimbursements are a function of negotiated contracts). Grouping the plans in this manner allows us to maintain a reasonable degree of granularity in our analysis. At the same time, it avoids the problem of a lack of credibility that often arises if one attempts to analyze every plan separately.

As of June 30, 2017, CCRSD had medical plans in three of these four categories: five Commercial Managed Care plans, one Medicare Managed Care plan, and one Medicare Indemnity plan. Please refer to the "Plan Definition Table" on page 20 for more details. These plans are open to all CCRSD employees and retirees, as well as those in the Town of Concord.

For all of these plan categories, weighted-average costs for each plan grouping were calculated based on the actual Concord/CCRSD active and retiree population enrollments. For plan categories with more than one plan, costs were based on an average weighted by enrollment. In order to capture the effect of aging on health care costs, an assumption is required for the increase in health care costs as a person ages. We based our aging assumption on a study sponsored by the Society of Actuaries Health Section in August 2003. The effect of this aging assumption is illustrated in the table of "Initial Claim Costs" in the Actuarial Methods and Assumptions section of this report. This method was applied only to the Commercial plans, since these plans incorporate both retirees and active employees. By age-grading the claim costs, we account for the subsidy of older employees by younger employees implicit in a flat premium rate (also referred to as the "Attributed Cost" of each employee). That is, the cost of an active 20-year old employee, for example, is much less than the cost of a retired 80-year old employee. But, the premiums charged the School District are flat – the same for both of these people. Thus, the 20-year old in our example is overcharged and the 80-year old is undercharged by a flat rate premium. Age-grading makes this subsidy or mischarge explicit in

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Appendix C: OPEB Report (Continued)

■ Concord Carlisle Regional School District Other Post-Employment Benefits Valuation, June 30, 2017

the claim costs at each age. For the purposes of the GASB valuation, this subsidy needs to be taken into account in determining the retiree liability and normal cost.

Medicare plans were also age-graded. While there is no subsidy between actives and retirees in these plans, there is still an escalating cost by age that needs to be reflected. In particular, it should be noted that from one year to the next, the cost of a person in these plans (as well as commercial plans) increases due to two factors: (1) year-over-year medical trends and (2) the fact that the person ages one more year. Without age-grading the Medicare costs, we would understate the rate of increase in costs and so end up with smaller liabilities and associated annual costs.

There are also a handful of people for whom the Town of Concord subsidizes the cost of their Medicare plan to the extent the person was a late enrollee in Medicare and was charged a penalty. However, CCRSD has not reported any people that they pay a Medicare penalty.

Again, the Town of Concord employees and retirees are part of the same plan. We have included these members in the calculation of the age graded costs since they are part of the calculation of the premiums.

• Cost trends

The claim rates developed using the methodology described above must be projected over the life of each retiree. For this purpose we use trend rates calculated to reflect the general rate of increase in Health Care costs. We developed different trends for each of the categories of plans for which we also developed claim costs. These factors were applied to the premium-based claim rates.

It should be noted that premium rate increases typically include factors other than health care cost increases, such as aging of the covered population, that are reflected elsewhere in our valuation methodology. Therefore, premium rate increases are not themselves a proxy for health care trends. However, they do give some indication of the level of expected cost increases.

As is the standard in post-retirement medical valuations, initially higher rates of health care cost trend are assumed to decrease over time to an ultimate rate consistent with long-term economic assumptions. Our general set of trend assumptions has Commercial Managed Care trends that begin at 8.5% and scale down to 5%. For Medicare, the Managed Care trends begin 7.5% at and scale down to 5% while the Indemnity trends begin at 8.5% and grade down to 5%. The rate at which these trends grade down differs between the Managed Care and the Indemnity plans. The Commercial Managed Care plans grade down over seven years and the Medicare Managed Care Plans grade down over 5 years. On the other hand, the Medicare Indemnity plans grade down over twenty-seven years. These different sets of trend rates reflect our belief that (1) Managed Care plans, with their negotiated pay levels and tighter controls, will exhibit lower trends than unmanaged Indemnity plans; and (2) Commercial plans will be subject to modestly higher trends than Medicare plans due to cost shifting induced by cutbacks in the federal government's payment of Medicare costs. These were the trends we used for our work.

Appendix C: OPEB Report (Continued)

■ Concord Carlisle Regional School District Other Post-Employment Benefits Valuation, June 30, 2017

These trend rates should be thought of not as a forecast but as a reasonable progression of rates based on historic patterns. For many years, health care cost increases have been particularly volatile, and this actuarial assumption should be reviewed and, most likely, reset every year or two. Implicit in our health care cost trend assumptions is that the general rate of medical inflation will moderate due to economic pressure on insurers, employers, employees, retirees, government entities, and health care providers. As expectations of future health care cost increases change, they will be reflected in future valuations, resulting in actuarial gains/losses. These will be incorporated in the future costs and funding schedules. In this manner, there is a systematic means of adjusting to changes in the health care environment.

- Sensitivity analysis

The effect of increasing health care costs is extremely significant in an actuarial valuation of post-employment health benefits. As experience emerges, the trend assumptions we have used are unlikely to be realized exactly. To illustrate the effect of different trend rates on the actuarial valuation results, we have included a sensitivity analysis of the effect on the actuarial accrued liability, normal cost and annual required contribution of a 1% increase or decrease in the health care cost trend assumption to the base scenario. Base trend rates are shown in the Actuarial Methods and Assumptions section of this report under Trend Rates by Plan. We have also shown the impact of a 50 basis point change (either way) in the discount rate, with the trend assumption kept constant.

- Timing

All values discussed in this report are based on a June 30, 2017 valuation. The first fiscal year that the valuation is used for is Fiscal 2017, July 1, 2016 to June 30, 2017. We have not adjusted these results back to the beginning of the fiscal year. For an entity such as CCRSD, which will be doing a valuation at least every two years, the standard allows use of data "not more than twenty-four months before the beginning of the first of two years for which the valuation provides the ARC." This means that it is acceptable for us to use the adjusted results when discussing the 2017 Year. Subsequent fiscal years will be done on the basis of the new GASB standards, GASB Statement 74 and GASB Statement 75.

- Medicare

Medicare eligibility is an important assumption with regard to future costs. For those entities that have adopted Section of 18 of Chapter 32B of the code (as has CCRSD), we will assume that active employees who were hired after March 31, 1986 will be Medicare eligible due to their mandated participation in the Medicare program. Active employees prior to that employment date are assumed to be 85% Medicare eligible. Thus, we assume that 85% of those not Medicare eligible through the School District will obtain coverage through other employment or through their spouse. Such an assumption only applies to those hired by the School District prior to 4/1/1986. All employees hired after that date are automatically Medicare eligible. Eventually, this 85% assumption will no longer be necessary.

Appendix C: OPEB Report (Continued)

■ Concord Carlisle Regional School District
Other Post-Employment Benefits Valuation, June 30, 2017

- Medicare Changes

The Medicare Prescription Drug, Improvement and Modernization Act of 2003 introduced significant changes to the Medicare program and its interaction with employer-sponsored post-retirement benefits. Medicare beneficiaries are able to participate in a voluntary, prescription drug coverage program. In order to encourage employers, including public-sector employers, to continue providing prescription drug coverage to retirees, the Act provides for a cash subsidy to employers whose prescription drug coverage is deemed to be actuarially equivalent to the new Medicare Part D drug coverage. This cash subsidy accrues to the Minuteman Nashoba Health Group from which the Town and the CCRSD purchase coverage. It partially offsets the cost of retiree medical benefits, which reduces the accrued liability by reducing premiums.

If the subsidy was received directly by the Town and the CCRSD, per GASB, the subsidy would not be included as part of the OPEB valuation, the reason being that the subsidy would be considered general governmental revenue and as such would not be earmarked towards the funding of OPEB benefits.

- Health plan coverage election

Assumptions must also be made regarding the participation in health plans when active members retire and when those already retired turn age 65. Using data supplied by CCRSD, Stone Consulting modeled the behavior of employees as they moved from being active to being retired or moved from being an under age 65 retiree to being an age 65+ retiree. Such modeling involved an analysis of the distribution of the plans chosen by current retirees, the possible plans available to those who will retire in the future, and our opinions about the likely future course of retiree medical care. For this analysis, all departments were combined, since the plans available to all CCRSD retirees are the same, regardless of department.

This model is applicable to actives and to retirees not yet age 65, since both of these groups will have the option to select plans at key ages. It should be kept in mind that these percentages are applicable even to actives not currently enrolled in a medical plan. The reason for this is that these people could change their behavior and enroll in a plan at retirement. The likelihood that they (or other actives) elect to do so is controlled by the participation assumption (see below). Some retiree groupings do not require any modeling. For example, retirees over age 65 are assumed to remain in the plans they have already selected. If they have opted out of CCRSD coverage, we assume they will continue to do so. Similarly, those retirees under age 65 already in Medicare plans are assumed to remain in those plans for life. These are people who are disabled or have certain medical conditions that qualify them for Medicare early. Pre age 65 retirees in Commercial plans are assumed to stay in their current plan until age 65. At that point, they may migrate to a different plan. We have modeled their possible choices at age 65 and reflected them in our assumptions. Active employees over age 65, once they retire, are assumed to make the same sorts of selections as retirees at age 65.

Appendix C: OPEB Report (Continued)

■ Concord Carlisle Regional School District
Other Post-Employment Benefits Valuation, June 30, 2017

The following table shows the way we modeled the choices at each of the key ages.

CCRSD 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

Participation

In addition to determining the choices that retirees will make among plans, there is also the issue of whether the retiree will elect coverage at all. The rate at which retirees elect coverage is called the "Participation" Rate. Stone Consulting reviewed CCRSD and Town of Concord retiree data combined to determine the historical frequency at which retirees elect to take medical coverage. Based on this review, we assumed that 70.0% of future eligible retirees and spouses of retirees will elect health plan coverage. For Life Insurance, we assumed that 50% of future retirees will elect coverage. These percentages reflect both actual CCRSD/Town of Concord participation to date as well as the likelihood that future participation rates will tend to drift up as alternative sources of coverage become less common.

It is also necessary to reflect the participation rate of spouses in the Medical plans. Spouses will not participate at the same rate as employees for various reasons. These can include the availability of coverage from their own employer and the cost of the spouse coverage on top of the employee's coverage. We examined the number of spouses covered both pre-65 and post-65 and determined the implied percentage of spouses participating. Such analysis took into account that spouses may "participate" by virtue of being covered under family plans. The participation rate we developed was 80%. We should also note that our expected frequency of spouses for an employee who is retiring typically is 80%. In other words, we typically expect 8 out of 10 retiring employees to have a spouse.

Appendix C: OPEB Report (Continued)

■ Concord Carlisle Regional School District
Other Post-Employment Benefits Valuation, June 30, 2017

Data

The participant census data for the valuation study was supplied by the Concord Carlisle Regional School District, the Town of Concord, the CCRSD, and the Massachusetts Teachers Retirement System. Participants include CCRSD active employees including teachers, retirees, disability retirees, surviving spouses. We should note that, like many Massachusetts municipal entities, CCRSD does allow Inactive former employees with 10 or more years of service to qualify for a vested post-retirement health benefit.

The participant census data was not audited by Stone Consulting, Inc. However, it was checked for reasonableness. Summaries of active participants and CCRSD retiree census data are included in Section II.

Funding

There are alternative ways to plan for the payment of post-retirement health and life insurance benefits: continue to fund on a pay-as-you go method, contribute on an ad-hoc basis to a fund for this purpose, or develop a funding schedule in which the unfunded amount is amortized over some number of years. With the funding schedule, the normal cost must continue to be paid each year to keep current.

There is no legal requirement to prefund these other post-employment benefit liabilities. Nor does GASB Statement No. 45 require actual prefunding; however, its accounting requirements will serve to highlight the substantial unfunded accrued liabilities associated with these benefits.

As already described, we consider CCRSD's OPEB plan to be fully funded.

ILLUSTRATIVE FUNDING SCHEDULE

The GASB Statement No. 45 is designed to account for non-pension post-employment benefits using an approach similar to the accounting for retirement benefits. It develops an Annual Required Contribution ("ARC") that is based on the Normal Cost plus an amortization of the Unfunded Actuarial Accrued Liability ("UAAL"). To the extent that actual contributions equal to the ARC are made by the employer to the post-employment health benefit plan, no additional liability will be required to be shown on CCRSD's statement of assets. Employer contributions may be in the form of benefit or premium payments or contributions to a fund set aside for future benefit payments. Such a fund must meet the requirements set out in the accounting standard.

We have calculated an illustrative funding schedule for the other post-employment benefits, consistent with the GASB Statement No. 45. This funding schedule is based on the assumption that CCRSD funds 100% of the ARC and begins with CCRSD's Fiscal Year 2017. Since this schedule assumes full funding, the "funded" rate of 6.75% is used. The full schedule is shown in Section II.

Appendix C: OPEB Report (Continued)

■ Concord Carlisle Regional School District
Other Post-Employment Benefits Valuation, June 30, 2017

Development of Fully Funded Funding Schedule and Annual Required Contribution

As of 6/30/2017, the Annual Required Contribution amount under a fully funded scenario using the 6.75% discount rate for Fiscal 2017 is \$1,435,812. Part of this comes from the amortization of the 6/30/2017 Unfunded Actuarial Accrued Liability of \$13,184,894. This is equal to the AAL at 6/30/2017 of \$15,236,895 less the assets at that date of \$2,052,001. The UAAL is amortized over 22 years using an increasing amortization payment at the rate of assumed payroll increase due to inflation (3.00%). The funding contribution is the amortization payment plus the projected normal cost. As noted earlier, under the GASB Statement No. 45, thirty years is the maximum amortization period allowed. The thirty-year funding schedule shown produces the lowest possible initial fiscal year contribution under the GASB parameters. However, since CCRSD has already been funding its OPEB liability, we have used the time remaining since the inception of the liability for our amortization period. The amount of the amortization payment in the first year is \$850,366. This figure also uses a 3.00% increasing amortization.

Yearly contributions will increase, as both normal cost and amortization payments increase each year. The remaining part of the ARC is the cost of the current year's benefit accrual, the normal cost, of \$585,446.

FUNDING VERSUS PAY-AS-YOU-GO

Currently, most Massachusetts governmental entities are paying for their post-employment medical benefits on a pay-as-you-go basis. This means that no amount in excess of the actual cost for the year is paid. All such entities must report figures for GASB Statement No. 45 based on the unfunded discount rate. Unlike the majority of its peer entities, CCRSD has elected, to date, to fund its OPEB liability fully.

It is very important to understand that, in order to utilize the higher discount rate that goes with the fully funded or partially funded scenarios, there must be a "Funding Policy." That is, the School District must intend to continue to make payments and, in the future, must actually make them. Thus, it will be necessary for CCRSD to maintain its current funding level in order to reap the benefits of the higher fully funded discount rate. There is an iterative relationship between the degree of funding and the amounts that must be shown as liabilities, amortization payments, and normal cost figures. Lower funding levels lead to higher amounts for these key figures.

The School District's decision to fund fully the OPEB liability while more expensive in the short-term will enable the School District to pay for the costs with a combination of School District contributions and investment earnings. This compares to an unfunded plan which is completely paid for by School District contributions.

Appendix C: OPEB Report (Continued)

■ Concord Carlisle Regional School District
Other Post-Employment Benefits Valuation, June 30, 2017

DETERMINATION OF THE NET OPEB OBLIGATION (NOO)

The Statement does not require CCRSD to put its entire Actuarial Accrued Liability on its books immediately as a liability. Rather, a cost is applied to its net assets each year. Over time this cost, which is called the OPEB Cost, will add up to the total liability. The total liability at any point in time is called the Net OPEB Obligation (NOO). For the first year of funding, the OPEB Cost and ARC are identical. Amounts contributed toward the cost of other post-employment benefits must then be deducted. These amounts include:

- 1) actual premiums paid;
- 2) the extra implied costs or "implicit subsidy" associated with covering retirees;
- 3) any additional amounts paid during the year.

The Net OPEB Cost is the OPEB Cost less these amounts. For year one, where there was no prior NOO on the financial statement, the Net OPEB Cost was the same as the Net OPEB Obligation. Starting with year two, the OPEB Cost must recognize not only the Normal Cost and Amortization Cost for the year but also add interest on the prior year's NOO as well as subtract the Annual Required Contribution (ARC) adjustment to prevent double counting the amortization of the prior year's NOO. The interest and the ARC adjustments somewhat offset each other so the net impact is not large. The total contributions are then subtracted from the OPEB Cost and the result is added to the prior year's NOO. In this manner, the difference between each year's ARC and the contributions are accumulated.

For CCRSD, the unfunded actuarial accrued liability as of June 30, 2017 is \$13,184,894. The following chart illustrates the ARC, Pay-As-You-Go Cost, Annual OPEB Cost, and Net OPEB Obligation for the years 2009 through 2017 under the funded scenario. The Annual OPEB cost is the ARC plus an adjustment for interest not included in the ARC calculation. The Net OPEB Obligation is the accumulation of the Annual OPEB Cost minus any contributions. This is the amount that is subtracted from the Net Assets on CCRSD's balance sheet. Since CCRSD is fully funding and since its investment strategy should produce an appropriate return, the rate used for interest is the 6.75% funded rate.

Appendix C: OPEB Report (Continued)

■ Concord Carlisle Regional School District
Other Post-Employment Benefits Valuation, June 30, 2017

Calculations of Net OPEB Obligations
(*Funding* Schedules at 6.75%)

CCRSO

Fiscal Year	UAAL	Normal Cost	Amort.	ARC	Interest on NOO	ARC Adjust.	OPEB Cost	Total Contribs. ⁽¹⁾⁽²⁾	Change in NOO	NOO ⁽³⁾
2009 ⁽¹⁾	\$8,475,766	\$603,903	\$313,096	\$917,000	NA	NA	\$917,000	\$183,022	\$733,977	\$733,977
2010 ⁽¹⁾	\$9,278,684	\$629,569	\$353,343	\$982,912	\$31,194	\$27,951	\$986,155	\$199,815	\$786,340	\$1,520,317
2011 ⁽¹⁾	\$10,125,337	\$656,326	\$397,965	\$1,054,291	\$64,613	\$59,754	\$1,059,150	\$212,388	\$846,762	\$2,367,080
2012 ⁽¹⁾	\$16,318,190	\$768,710	\$662,950	\$1,431,660	\$94,683	\$96,166	\$1,430,177	\$539,840	\$890,337	\$3,257,417
2013 ⁽¹⁾	\$17,219,845	\$799,458	\$723,948	\$1,523,406	\$130,297	\$136,947	\$1,516,756	\$568,004	\$948,752	\$4,206,169
2014	\$17,003,448	\$665,859	\$826,043	\$1,491,902	\$210,308	\$204,340	\$1,497,871	\$430,033	\$1,067,838	\$5,274,008
2015	\$18,101,238	\$699,152	\$908,873	\$1,608,025	\$263,700	\$264,811	\$1,606,914	\$1,731,534	(\$124,620)	\$5,149,389
2016	\$11,907,096	\$534,233	\$746,045	\$1,280,278	\$347,584	\$344,416	\$1,283,446	\$1,068,610	\$214,836	\$5,364,225
2017	\$13,184,894	\$585,446	\$850,366	\$1,435,812	\$362,085	\$345,968	\$1,451,929	\$1,321,149	\$130,780	\$5,495,005

¹ Figures for 2009-2016 (boxed area) from CCRSD's Financial Reports.

² For all years, Total Contributions are equal to the attributed premiums paid including the implicit subsidy and additional contributions.

³ NOO = Net OPEB Obligation

*The additional contribution made for FY 2017 is \$705,000.

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■ Concord Carlisle Regional School District
Other Post-Employment Benefits Valuation, June 30, 2017

Alternative Presentation

	Fiscal 2017	Fiscal 2016 ⁽¹⁾	Fiscal 2015 ⁽¹⁾	Fiscal 2014 ⁽¹⁾	Fiscal 2013 ⁽¹⁾	Fiscal 2012 ⁽¹⁾
AAL	\$15,236,895	\$13,176,353	\$18,101,238	\$17,003,448	\$17,219,845	\$16,318,190
Assets	\$2,052,001	\$1,269,257	\$0	\$0	\$0	\$0
UAL	\$13,184,894	\$11,907,096	\$18,101,238	\$17,003,448	\$17,219,845	NA
Service Cost	\$585,446	\$534,233	\$699,152	\$665,859	\$799,458	\$768,710
Amortization of unfunded accrued liability	\$850,366	\$746,045	\$908,873	\$826,043	\$723,948	\$662,950
ARC	\$1,435,812	\$1,280,278	\$1,608,025	\$1,491,902	\$1,523,406	\$1,431,660
Interest on NOO(+)	\$362,085	\$347,584	\$263,700	\$210,308	\$130,297	\$94,683
ARC Adjustment(-)	\$345,968	\$344,416	\$264,811	\$204,340	\$136,947	\$96,166
OPEB Cost	\$1,451,929	\$1,283,446	\$1,606,914	\$1,497,871	\$1,516,756	\$1,430,177
Premiums and Implicit Subsidy Paid	\$616,149	\$544,582	\$477,359	\$430,033	\$568,004	\$539,840
Cash contributions	\$705,000	\$489,691	\$1,254,175	\$0	\$4	\$0
Total Contributions	\$1,321,149	\$1,034,273	\$1,731,534	\$430,033	\$568,008	\$539,840
Change in NOO	\$130,780	\$214,836	(\$124,620)	\$1,067,838	\$948,752	\$890,337
NOO Beginning of Fiscal Year	\$5,364,225	\$5,149,389	\$5,274,008	\$4,206,169	\$3,257,417	\$2,367,080
NOO End of Fiscal Year	\$5,495,005	\$5,364,225	\$5,149,389	\$5,274,008	\$4,206,169	\$3,257,417

(1) Boxed area for Fiscal Years 2012 through 2016 are from CCRSD's Financial Statements.

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Appendix C: OPEB Report (Continued)

■ Concord Carlisle Regional School District Other Post-Employment Benefits Valuation, June 30, 2017

Implementation

According to the GASB Statement No. 45, its provisions are effective for CCRSD fiscal years beginning after December 15, 2007. The timing is due to CCRSD being a "Tier 2" government under GASB 45. In the first fiscal year of adoption, Fiscal 2009, CCRSD recorded a liability of \$733,977 on its balance sheet. CCRSD's contributions (including benefit payments) for other post-employment benefits were less than the Annual Required Contribution ("ARC") determined in accordance with the GASB standard and described above. By the end of Fiscal 2016, CCRSD had recorded a figure of \$5,364,225 for its NOO.

This report provides similar information for FY 2017. For FY2018 and after, GASB Statements Number 74 and Number 75 will apply for accounting purposes. Some of the assumptions and methodologies used to comply with GASB Statements 74 and 75 differ from the ones used in this valuation. The new statement requires that the entire Unfunded Actuarial Accrued Liability (called a Net OPEB Liability) be reflected in the School District's Statement of Net Assets. Additionally, an expense amount is developed and will be shown on the financial statement. GASB Statement 75 is comparable to GASB Statement 68 for retirement plans.

To be considered a funded system, the plan assets must be "segregated and restricted in a trust, or equivalent arrangement, in which (a) employer contributions to the plan are irrevocable, (b) assets are dedicated to providing benefits to retirees and their beneficiaries, and (c) assets are legally protected from creditors of the employers or plan administrator, for the payment of benefits in accordance with the terms of the plan." (GASB 45, p. 47, "Plan Assets"). Therefore, for CCRSD to receive "credit" under the GASB accounting standard for assets set aside to pre-fund post-retirement benefits, they must be segregated in a trust or other account that is not subject to use for any other purpose by CCRSD. As of this valuation CCRSD has stated that they have set up such a trust for its OPEB assets and transferred all amounts previously earmarked for OPEB benefits to this trust.

Recommendations and Comments

Post-employment medical benefits are a significant long-term liability that is only now starting to be addressed by Massachusetts governmental employers. In managing this liability, any governmental entity needs to consider the parameters that can significantly influence the level of the liability.

FUNDING POLICY

As previously discussed, the funding policy is critical to the valuation not only because it impacts the funds backing the liability but also because it impacts the discount rate that is used to calculate all of the relevant figures. CCRSD needs to bear in mind that it is the formulation of a funding policy that is essential, not simply the contribution of funds. Of course, if a funding policy is developed, it needs to be implemented, not just formulated. It also must be implemented on a continuing basis. Therefore, we recommend that the School District review its funding policy each year. CCRSD has established a funding policy to date and we have followed it in preparing this report.

Appendix C: OPEB Report (Continued)

■ Concord Carlisle Regional School District
Other Post-Employment Benefits Valuation, June 30, 2017

PLAN DESIGN

One of the major factors influencing costs is the design of the plans that CCRSD offers to retirees. To the extent that any part of these plans changes materially, costs may either increase or decrease.

In order to keep costs under control, the School District should review the design of all its medical plans annually. Changes in plan characteristics such as deductibles, coinsurance levels, out-of-pocket maximums, and covered services can help mitigate the impacts of ever-increasing medical costs or amplify these costs. In addition, the School District should review the networks it is using to be sure that it is getting the most competitive reimbursement levels available.

CONTRIBUTION LEVELS

The extent to which the School District subsidizes the cost of retiree benefits is one of the most significant factors in the ultimate costs. Currently, retired CCRSD employees and their spouses pay between 37% and 50% of the premium cost for their retiree medical insurance depending upon the plan. This is at the higher end of the requirements we have seen for Massachusetts municipal entities. The lower end of employee contribution rates is in the 10%-15% range. The average contribution rate is around 25%. 50% is the highest amount that can be asked of retirees. Contribution levels (like benefit levels) have a double impact on costs. First off, there is a direct relationship between contributions and costs in that higher contribution levels mean that more of the cost of the plan is borne by the School District. Secondly, higher contribution levels lead to higher participation rates because the plan becomes less costly to the retiree. In the case of school districts, cities, and towns where a substantial portion of the medical costs are paid by the employer, participation rates tend to be very high. CCRSD's participation level of 70.0% is in line with its contribution requirements.

In general, a very-well subsidized plan will have many participants enrolled at a high cost. Also, to the extent that other employers are cutting back or eliminating their programs, there is increased likelihood that a favorably subsidized plan will be elected by retirees, since no coverage or only very expensive coverage may be available from other sources such as their spouse's employer. There has been a very definite move toward reducing the subsidies paid by Massachusetts public entities which aligns with CCRSD's policies.

Appendix C: OPEB Report (Continued)

■ Concord Carlisle Regional School District
Other Post-Employment Benefits Valuation, June 30, 2017

ELIGIBILITY

The extent to which retirees are eligible for benefits is another variable that directly impacts costs. CCRSD should review its eligibility criteria each year to be sure that they are in accord with School District goals for controlling costs and for providing well-deserved benefits for those who have worked for the School District. Retirement system policies can also affect the eligibility for benefits. In the case of CCRSD, the School District does pay for medical benefits for those who reach ten years of service even if such people do not retire from the School District immediately upon separation from service. This will produce a higher liability and ARC for CCRSD than if only those actually retiring from the School District were covered.

In addition to reviewing the above items regularly, we recommend that the School District continue working toward an organized method of keeping its data. This is an issue faced by virtually all public entities with respect to GASB Statement No. 45. Some of the typical issues are:

- Be sure that it has a record of those eligible for coverage who do not take coverage. This should cover not only actives who are not enrolled but retired employees who opted out.
- To the extent possible, make sure that all databases can be tied together by a single identifier, such as social security number or employee number. Some entities keep certain data by, for example, social security number, but organize other data on some other basis. This greatly increases the time and effort to tie all the relevant pieces of data together. This need is particularly acute when the records for those in the school system are not kept by CCRSD directly.
- Since Concord has separate funding policies and thus, needs separate valuations for the Town and its Enterprise Funds versus the Concord Carlisle Regional School District, be sure that all data includes identifiers that allow the actuary performing the work to allocate participants to the proper category.
- Need to include records for spouses of retirees who have coverage. In the initial data we received, some of the spouses were not included in the list of retirees and beneficiaries who have coverage.

Appendix C: OPEB Report (Continued)

■ Concord Carlisle Regional School District
Other Post-Employment Benefits Valuation, June 30, 2017

SECTION II - ACTUARIAL VALUATION DETAILS

Population Data

A. DISTRIBUTION BY AGE: RETIREES, BENEFICIARIES, AND SURVIVORS (Includes retirees with life only or no coverage)

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	2
60-64	12
65-69	37
70-74	46
75-79	30
80-84	17
85-89	19
90-94	5
95-99	1
100+	0
TOTAL	169

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

Appendix C: OPEB Report (Continued)

■ Concord Carlisle Regional School District
Other Post-Employment Benefits Valuation, June 30, 2017

B. ACTIVE PARTICIPANTS

Current Plan	# OF PARTICIPANTS*		
	Mandatory Medicare Eligible	Pre-Mandatory Medicare Eligible	Total
No Medical/ Unknown	115	1	116
Indemnity	0	0	0
Managed Care	113	4	117
TOTAL	228	5	233

* "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⁽¹⁾

Name of Plan	Type of Plan	Ind Rate	Retirees Enrolled	Fam Rate	Retirees Enrolled	EE Cont %
Fallon Direct Care	Commercial Managed Care	\$545.00	3	\$1,458.00	0	40%/45%
Fallon Select Care	Commercial Managed Care	\$586.00	3	\$1,565.00	4	40%/45%
Harvard EPO	Commercial Managed Care	\$797.00	16	\$2,095.00	13	37%/45%
Harvard PPO Out Of Area	Commercial Managed Care	\$1,819.00	2	\$4,804.00	0	50%
Tufts EPO	Commercial Managed Care	\$776.00	23	\$2,108.00	9	39%/48%
Tufts Medicare Preferred	Medicare Managed Care	\$296.00	140	NA	NA	50%
Tufts Medicare Preferred GSP	Medicare Indemnity	\$397.00	265	NA	NA	50%
Life	Life	\$4.80	269	NA	NA	50.00%

Rates at 7/1/2017. Only plans with retiree enrollment shown. Includes Town of Concord participants.

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■ Concord Carlisle Regional School District
Other Post-Employment Benefits Valuation, June 30, 2017

C. DISTRIBUTION BY AGE AND SERVICE: ACTIVE PARTICIPANTS (1)

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	11	0	0	0	0	0	0	0	0	11
30-34	13	6	0	0	0	0	0	0	0	19
35-39	13	8	10	0	0	0	0	0	0	31
40-44	12	5	7	8	0	0	0	0	0	32
45-49	9	6	8	8	1	0	0	0	0	32
50-54	7	3	6	7	6	1	1	0	0	31
55-59	4	3	10	3	9	2	0	0	0	31
60-64	6	7	6	3	2	2	1	2	0	29
65-69	2	2	1	4	1	0	0	0	1	11
70-74	0	0	2	0	0	0	1	0	0	3
75-79	0	0	0	1	0	0	0	0	0	1
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	79	40	50	34	19	5	3	2	1	233

(1) There are certain people who have service split between the Concord Carlisle Regional School District and the Concord-Carlisle Regional School District. Rather than include fractions of these people in both valuations, we have allocated entire people to the entities based on the total percentage of work in each entity.

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Appendix C: OPEB Report (Continued)

■ Concord Carlisle Regional School District
Other Post-Employment Benefits Valuation, June 30, 2017

Summary of Results

Grand Total Actives	
- Already in Medicare	0
- Pre-Mandatory Medicare Coverage	5
- Post-Mandatory Medicare Coverage	<u>228</u>
Total	233
Retired, Disabled, Survivors and Beneficiaries	169
Terminated Vesteds	

At 6.75% discount rate	
Active Employees	\$7,393,407
Current Retirees	<u>\$7,843,488</u>
TOTAL	\$15,236,895
Funding to date as of June 30, 2017	\$2,052,001
UAAL as of June 30, 2017	\$13,184,894
Normal (Service) Cost as of June 30, 2017	\$585,446
22-yr amortization of UAAL	<u>\$850,366</u>
TOTAL	\$1,435,812

Expected Claims

- Fiscal 2017 \$616,149

Schedules of Funding Progress Other Post-Employment Benefits (Amounts in Thousands)

Amounts shown for this valuation as of June 30, 2017 are not adjusted.

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) [Entry Age Normal] (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
1/1/2009	\$0	\$8,476	\$8,476	0.00%	\$11,978	70.7%
1/1/2012	\$0	\$16,318	\$16,318	0.00%	\$17,273	94.5%
6/30/2014	\$0	\$18,101	\$18,101	0.00%	\$15,323	118.1%
6/30/2016	\$1,269	\$13,177	\$11,907	9.63%	\$17,155	69.4%
6/30/2017	\$2,052	\$15,237	\$13,185	13.47%	\$17,601	74.9%

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Appendix C: OPEB Report (Continued)

■ Concord Carlisle Regional School District
Other Post-Employment Benefits Valuation, June 30, 2017

Funding Schedule

22 Years at 6.75%

Fiscal Year	Normal Cost ¹	Amortization ²	Contribution	Year-End AAL	Projected Annual Benefit Cost ³
2017	\$585,446	\$850,366	\$1,435,812	\$13,167,109	\$616,149
2018	\$624,964	\$875,877	\$1,500,841	\$13,120,890	\$701,352
2019	\$667,149	\$902,153	\$1,569,302	\$13,043,501	\$754,697
2020	\$712,181	\$929,218	\$1,641,399	\$12,931,997	\$856,031
2021	\$760,253	\$957,095	\$1,717,348	\$12,783,208	\$918,488
2022	\$811,571	\$985,807	\$1,797,378	\$12,593,726	\$1,012,941
2023	\$866,352	\$1,015,382	\$1,881,733	\$12,359,882	\$1,091,657
2024	\$924,830	\$1,045,843	\$1,970,673	\$12,077,737	\$1,117,989
2025	\$987,256	\$1,077,218	\$2,064,475	\$11,743,054	\$1,190,409
2026	\$1,053,896	\$1,109,535	\$2,163,431	\$11,351,281	\$1,257,252
2027	\$1,125,034	\$1,142,821	\$2,267,855	\$10,897,531	\$1,267,213
2028	\$1,200,974	\$1,177,106	\$2,378,079	\$10,376,555	\$1,316,654
2029	\$1,282,040	\$1,212,419	\$2,494,458	\$9,782,715	\$1,348,705
2030	\$1,368,577	\$1,248,791	\$2,617,369	\$9,109,964	\$1,452,365
2031	\$1,460,956	\$1,286,255	\$2,747,211	\$8,351,809	\$1,530,356
2032	\$1,559,571	\$1,324,843	\$2,884,413	\$7,501,286	\$1,619,757
2033	\$1,664,842	\$1,364,588	\$3,029,430	\$6,550,926	\$1,710,726
2034	\$1,777,219	\$1,405,526	\$3,182,744	\$5,492,715	\$1,764,668
2035	\$1,897,181	\$1,447,691	\$3,344,872	\$4,318,062	\$1,792,112
2036	\$2,025,241	\$1,491,122	\$3,516,363	\$3,017,759	\$1,860,735
2037	\$2,161,944	\$1,535,856	\$3,697,800	\$1,581,931	\$1,891,187
2038	\$2,307,876	\$1,581,931	\$3,889,807	\$0	\$2,017,290

¹Assumes 6.75% annual increase in normal cost and a static group of actives

²Assumes 3.00% annual increase in amortization payment

³The 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 it 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.

This funding schedule assumes that CCRSD makes exactly the payments necessary to fund the program from here on out. It does not anticipate that CCRSD will make any extra payments. It is for illustration purposes only.

Appendix C: OPEB Report (Continued)

■ Concord Carlisle Regional School District
Other Post-Employment Benefits Valuation, June 30, 2017

Sensitivity Analysis

The results of any actuarial valuation are sensitive to the assumptions used. That is, a change in an actuarial assumption will produce a change in the actuarial accrued liability and/or normal cost each year of the valuation. To illustrate this sensitivity, we performed valuations in which we changed two different inputs: the trend rate and the discount rate.

TREND RATE 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. The base scenario uses the health care cost trends shown in the Actuarial Methods and Assumptions Section of this report.

Health Care Cost Trend Rates			
	As Reported (6.75%)	+1% Each Year	-1% Each Year
Liability for:			
▪ Current Actives(Future Retirees)	\$7,393,407	\$8,897,560	\$6,221,416
▪ Current Retirees, Beneficiaries, and Survivors	\$7,843,488	\$8,588,658	\$7,197,010
Total AAL	\$15,236,895	\$17,486,218	\$13,418,426
Normal Cost	\$585,446	\$727,252	\$478,295
Annual Required Contribution for Fiscal Year 2017:	\$1,435,812	\$1,722,689	\$1,211,378

The cumulative effect of a 1% increase in health care cost trend increases the AAL by approximately 15%, the normal cost by 24%, and the ARC by 20%. A 1% decrease in trend would decrease the AAL by 12%, the normal cost by 18% and the ARC by 16%.

Appendix C: OPEB Report (Continued)

■ Concord Carlisle Regional School District Other Post-Employment Benefits Valuation, June 30, 2017

There is the likelihood – based on historical experience – of significant deviations from the smooth rates of health care cost increase typically projected in any actuarial valuation. Therefore, emerging experience under the plan is likely to differ from the assumptions made as of any valuation date. This will produce actuarial gains and losses each year, even if the underlying assumptions remain reasonable for the future. Amortization of gains and losses will affect the updated funding schedule calculated at any point in the future.

DISCOUNT RATE SENSITIVITY

We also examined the sensitivity of the various key numbers to changes in the discount rate. For this testing, we varied the discount rate by 0.50%, or in other words, we used rates of -0.50% and 0.50%. The following table shows the results we obtained.

	Discount Rates		
	As Reported (6.75%)	Minus 0.50% (6.25%)	Plus 0.50% (7.25%)
Liability for:			
▪ Current Actives (Future Retirees)	\$7,393,407	\$8,097,979	\$6,776,271
▪ Current Retirees, Beneficiaries, and Survivors	\$7,843,488	\$8,209,438	\$7,505,499
Total AAL	\$15,236,895	\$16,307,417	\$14,281,770
Normal Cost	\$585,446	\$651,189	\$528,724
Annual Required Contribution for Fiscal Year 2017:	\$1,435,812	\$1,531,868	\$1,351,309

Thus, the cumulative effect of a 0.50% decrease in the discount rate is to increase the AAL by approximately 7%, the normal cost by 11%, and the ARC by 7%. A 0.50% increase in the discount rate would decrease the AAL by 6%, the normal cost by 10% and the ARC by 6%. It is prudent, and GASB Statement No. 45 requires, an updated actuarial valuation be performed periodically. For an entity of CCRSD's size, a new valuation will be required at least every two years.

Appendix C: OPEB Report (Continued)

■ Concord Carlisle Regional School District Other Post-Employment Benefits Valuation, June 30, 2017

Actuarial Methods and Assumptions

ACTUARIAL METHODS

Actuarial Cost Method

Costs are attributed between past and future service using the Projected Unit Credit actuarial cost method. For attribution purposes, benefits are assumed to accrue over all employee service until decrement.

Interest Rate / Discount Rate

6.75% per year net of investment expenses for a fully funded program.

Amortization Method

Closed 22 year amortization (remainder of initial valuation's thirty-year amortization). Uses level percentage of payroll (using a 3.00% annual rate of increase).

Asset Valuation Method

Market value of assets adjusted for receivables and payables. Assets used for the various dates are the market value as of that date.

ACTUARIAL ASSUMPTIONS

Valuation Date

June 30, 2017

Mortality

- **Actives:** RP-2014 adjusted to 2006, generationally projected using MP-2016
- **Retirees:** RP-2014 adjusted to 2006, generationally projected using MP-2016
- **Disabled:** RP-2014 adjusted to 2006, generationally projected using MP-2016. Set forward 2 years

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

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

Appendix C: OPEB Report (Continued)

■ Concord Carlisle Regional School District
Other Post-Employment Benefits Valuation, June 30, 2017

Actuarial Methods and Assumptions (Continued)

Withdrawal Prior to Retirement, Non-Teachers

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

Years of Service	Groups 1,2
0	15.00%
1	12.00%
2	10.00%
3	9.00%
4	8.00%
5	7.60%
6	7.50%
7	6.70%
8	6.30%
9	5.90%
10	5.40%
11	5.00%
12	4.60%
13	4.10%
14	3.70%
15	3.30%
16	2.00%
17	2.00%
18	2.00%
19	2.00%
20	2.00%
21	1.00%
22	1.00%
23	1.00%
24	1.00%
25	1.00%
26	1.00%
27	1.00%
28	1.00%
29	1.00%
30+	0.00%

Appendix C: OPEB Report (Continued)

■ Concord Carlisle Regional School District
Other Post-Employment Benefits Valuation, June 30, 2017

Actuarial Methods and 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 Group 1 and 10% ordinary and 90% accidental for Group 4 and 55% ordinary and 45% accidental for Teachers.

Age	Groups 1 and 2	Teachers
20	0.01%	0.004%
25	0.02%	0.005%
30	0.03%	0.006%
35	0.06%	0.006%
40	0.10%	0.010%
45	0.15%	0.030%
50	0.19%	0.050%
55	0.24%	0.080%
60	0.28%	0.100%

Appendix C: OPEB Report (Continued)

■ Concord Carlisle Regional School District
Other Post-Employment Benefits Valuation, June 30, 2017

Actuarial Methods and Assumptions (Continued)

Rates of Retirement, Non-Teachers

Based on gender, group, and hire date.

Hired Pre-April 2, 2012			Hired Post-April 1, 2012	
Age	Groups 1 and 2 Male	Groups 1 and 2 Female	Groups 1 and 2 Male	Groups 1 and 2 Female
50	1.00%	1.50%	-	-
51	1.00%	1.50%	-	-
52	1.00%	2.00%	-	-
53	1.00%	2.50%	-	-
54	2.00%	2.50%	-	-
55	2.00%	5.50%	-	-
56	2.50%	6.50%	-	-
57	2.50%	6.50%	-	-
58	5.00%	6.50%	-	-
59	6.50%	6.50%	-	-
60	12.00%	5.00%	30.00%	30.00%
61	20.00%	13.00%	20.00%	10.00%
62	30.00%	15.00%	15.00%	12.00%
63	25.00%	12.50%	25.00%	10.00%
64	22.00%	18.00%	20.00%	15.00%
65	40.00%	15.00%	25.00%	13.00%
66	25.00%	20.00%	20.00%	18.00%
67	25.00%	20.00%	50.00%	40.00%
68	30.00%	25.00%	30.00%	25.00%
69	30.00%	20.00%	30.00%	25.00%
70	100.00%	100.00%	100.00%	100.00%

Appendix C: OPEB Report (Continued)

■ Concord Carlisle Regional School District
Other Post-Employment Benefits Valuation, June 30, 2017

Actuarial Methods and 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 C: OPEB Report (Continued)

■ Concord Carlisle Regional School District
Other Post-Employment Benefits Valuation, June 30, 2017

Actuarial Methods and Assumptions (Continued)

Medicare Eligibility

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

Age	Commercial Managed Care Individual	Commercial Managed Care Blended ⁽¹⁾	Medicare Managed Care	Medicare Indemnity
55	\$9,359.05	\$16,078.69	\$1,846.96	\$2,522.43
60	\$11,169.42	\$19,188.87	\$2,204.23	\$3,010.36
65	\$13,720.48	\$23,571.55	\$2,707.66	\$3,697.91
70	\$15,905.80	\$27,325.88	\$3,138.92	\$4,286.89
75	\$17,995.95	\$30,916.73	\$3,551.40	\$4,850.22
80	\$19,868.98	\$34,134.56	\$3,921.04	\$5,355.04
85	\$20,882.50	\$20,882.50	\$4,121.05	\$5,628.20

⁽¹⁾ Blended rates below 65 are 45% Family and 55% Individual. Blended rates 65 and higher are 45% Family and 45% Individual. Individual rates are used for all participants 81 and higher.

Trend Rates by Plan

Year	Commercial Managed Care	Commercial Indemnity	Medicare Managed Care	Medicare Indemnity
2017	8.50%	NA	7.50%	8.50%
2018	8.00%	NA	7.00%	8.00%
2019	7.50%	NA	6.50%	7.50%
2020	7.00%	NA	6.00%	7.00%
2021	6.50%	NA	5.50%	6.50%
2022	6.00%	NA	5.00%	6.00%
2023	5.50%	NA	5.00%	6.00%
2024	5.00%	NA	5.00%	6.00%
2025	5.00%	NA	5.00%	6.00%
2026	5.00%	NA	5.00%	6.00%
2027-2033	5.00%	NA	5.00%	Graded
2034	5.00%	NA	5.00%	5.50%
2035	5.00%	NA	5.00%	5.50%
2036-2042	5.00%	NA	5.00%	Graded
2043	5.00%	NA	5.00%	5.25%
2044+	5.00%	NA	5.00%	5.00%

Medicare Penalties: Flat 5% each year. No trend is applicable to Life Insurance.

Expenses

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

Appendix C: OPEB Report (Continued)

■ Concord Carlisle Regional School District Other Post-Employment Benefits Valuation, June 30, 2017

Actuarial Methods and 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:** 70.0% of the active employees eligible for post-employment medical benefits are assumed to elect Medical Coverage immediately upon retirement.
- **Life All Retirees:** 50% of active employees eligible for post-employment medical benefits are assumed to elect Life Insurance coverage immediately upon retirement.
- **For all Retirees:** For the School District plans 80% of spouses are assumed to participate.

Participants with no or unknown current coverage (e.g. active employees who do not currently participate in CCRSD'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.

Plan Enrollment Rates

These are the rates at which retirees select medical plans, given that they enroll in a medical plan. The selection patterns follow the table on page 10.

Projections and Adjustments

The June 30, 2017 valuation results were not adjusted for timing when determining the funding schedule.

Section 9 ½ of Chapter 32B

No current or future payments or receipts are assumed due to past service or future service with other Chapter 32 entities.

PPACA

This valuation does not include any potential impact from the Patient Protection and Affordable Care Act (PPACA) other than those already adopted as of the valuation date. This includes new plans or taxes including the so-called "Cadillac Tax" high-cost health plans. The Cadillac Tax on benefits plans whose richness exceeds set levels will not begin until 2020. 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. In view of these uncertainties, we have elected not to try to estimate the Act's impact on costs and trends. We expect that the Cadillac Tax" will serve as a cap on benefits as opposed to adding additional cost.

Appendix C: OPEB Report (Continued)

■ Concord Carlisle Regional School District
Other Post-Employment Benefits Valuation, June 30, 2017

Principal Plan Provisions Recognized in Valuation

ELIGIBILITY FOR BENEFITS

Current retirees, beneficiaries and spouses of CCRSD are eligible for medical benefits, as are current employees or spouses who retire with a benefit from the CCRSD. Survivors of CCRSD employees and retirees are also eligible for medical benefits.

MEDICAL BENEFITS

Various medical plans offered by CCRSD to its own employees.

LIFE INSURANCE

CCRSD School District retirees are eligible for a \$5,000 life insurance benefit offered by CCRSD. Retirees pay 50% of the cost or \$2.40 per month for their coverage.

RETIREE CONTRIBUTIONS

Based on data provided by CCRSD.

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.
- **Annual OPEB Cost:** The accrual-basis measure of the periodic cost of an employer's participation in a defined-benefit OPEB plan.

Appendix C: OPEB Report (Continued)

■ Concord Carlisle Regional School District Other Post-Employment Benefits Valuation, June 30, 2017

- **Annual Required Contribution (ARC):** The employer's periodic contributions to a defined benefit OPEB plan, calculated in accordance with the parameters defined in GASB 45. This is defined as the sum of the Normal Cost and the Amortization payment.
- **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. Under GASB 45, this rate is related to the degree to which the OPEB program is funded.
- **Healthcare Cost Trend Rate:** The rate of change in per capita health claims costs over time as a result of factors such as medical inflation, utilization of healthcare services, the intensity of the delivery of services, technological developments, and cost-shifting.
- **Medicare Plans:** Medical plans sold to those over 65 who are also covered by Medicare. These plans are supplemental to the Medicare plan, which is considered primary.
- **Net OPEB Obligation:** The cumulative difference, since the effective date of GASB 45, between the annual OPEB cost and the employer's contributions to the plan.
- **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 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.
- **Teachers:** Members of the Massachusetts State Teachers Retirement System are sometimes referred to as "teachers".
- **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.

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Appendix D: NESDEC Enrollment Report



School District: Concord-Carlisle RSD, MA consolidation

1/9/2019

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	PK-12
2003	162	2008-09	52	261	259	277	290	296	301	274	296	289	312	297	329	330	0	3811	3863
2004	205	2009-10	52	266	277	264	291	276	299	295	276	301	302	312	297	334	0	3790	3842
2005	131	2010-11	48	277	282	293	278	293	283	302	294	277	297	310	313	301	0	3800	3848
2006	154	2011-12	50	253	280	306	302	274	299	289	306	292	294	300	306	309	0	3810	3860
2007	129	2012-13	58	274	275	311	317	310	293	324	304	321	309	295	302	310	0	3945	4003
2008	136	2013-14	43	302	292	301	328	323	313	289	321	312	317	312	293	306	0	4009	4052
2009	148	2014-15	35	250	304	300	312	320	314	313	287	328	338	311	310	296	0	3983	4018
2010	142	2015-16	41	279	259	314	293	301	319	314	300	288	333	333	309	313	0	3955	3996
2011	127	2016-17	42	260	295	270	318	264	303	311	324	296	301	334	325	315	0	3946	3988
2012	132	2017-18	40	283	262	302	282	308	308	301	325	325	295	307	337	333	0	3968	4008
2013	157	2018-19	39	266	296	269	304	277	310	311	308	328	330	308	298	340	0	3943	3982

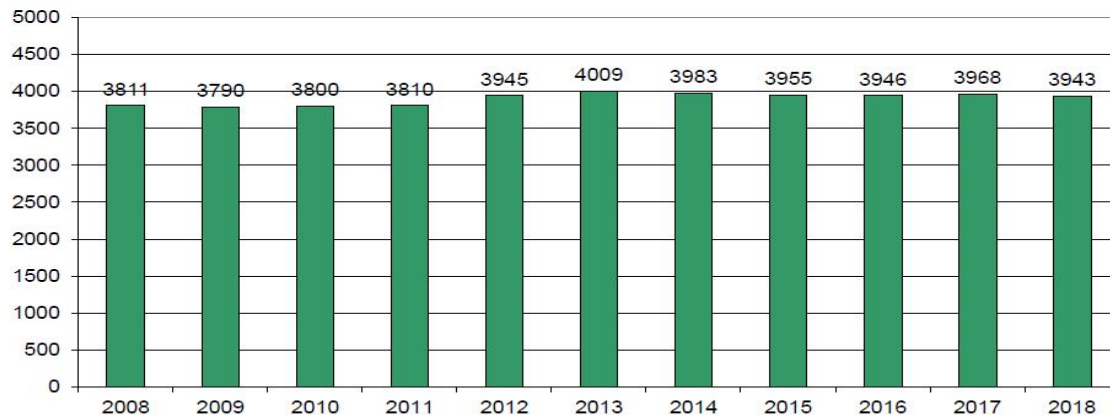
Historical Enrollment in Grade Combinations									
Year	K-4	K-5	PK-8	K-8	5-8	6-8	7-8	7-12	9-12
2008-09	1383	1684	2595	2543	1160	859	585	1853	1268
2009-10	1374	1673	2597	2545	1171	872	577	1822	1245
2010-11	1423	1706	2627	2579	1156	873	571	1792	1221
2011-12	1415	1714	2651	2601	1188	887	568	1807	1209
2012-13	1487	1780	2787	2729	1242	949	625	1841	1216
2013-14	1546	1859	2824	2781	1235	922	633	1861	1228
2014-15	1488	1800	2783	2728	1242	928	615	1870	1255
2015-16	1446	1765	2708	2667	1221	902	588	1876	1288
2016-17	1437	1740	2713	2671	1234	931	620	1895	1275
2017-18	1437	1745	2736	2698	1259	951	650	1922	1272
2018-19	1412	1722	2708	2669	1257	947	636	1910	1274

Historical Percentage Changes			
Year	K-12	Diff.	%
2008-09	3811	0	0.0%
2009-10	3790	-21	-0.6%
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%
Change	132		3.5%

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K-12, 2008-2018



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Appendix D: NESDEC Enrollment Report (Continued)



School District: Concord-Carlisle RSD, MA consolidation

1/9/2019

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
2013	157	2018-19	39	266	296	269	304	277	310	311	308	328	330	306	298	340	0	3943	3982
2014	120	2019-20	40	232	276	305	275	299	283	308	319	308	334	337	301	303	0	3880	3920
2015	137	2020-21	41	266	240	285	312	272	305	281	317	319	314	341	332	306	0	3890	3931
2016	150	(prov.) 2021-22	43	291	277	247	291	307	278	303	289	317	325	320	336	338	0	3919	3962
2017	139	(est.) 2022-23	44	270	302	286	252	287	314	276	312	289	323	332	315	342	0	3900	3944
2018	141	(est.) 2023-24	45	272	280	311	292	248	294	312	284	312	295	329	327	321	0	3877	3922
2019	137	(est.) 2024-25	47	266	282	288	318	288	253	292	321	284	318	301	324	333	0	3868	3915
2020	141	(est.) 2025-26	48	273	276	290	294	314	295	251	300	321	289	324	297	330	0	3854	3902
2021	142	(est.) 2026-27	49	274	283	284	296	290	321	293	258	300	327	295	319	302	0	3842	3891
2022	140	(est.) 2027-28	51	271	284	292	290	292	296	319	301	258	306	334	291	325	0	3859	3910
2023	140	(est.) 2028-29	52	271	281	293	298	286	298	294	328	301	263	312	329	296	0	3850	3902

Note: Ungraded students (UNGR) often are HS 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	K-4	K-5	PK-8	K-8	5-8	6-8	7-8	7-12	9-12
2018-19	1412	1722	2708	2069	1257	947	836	1910	1274
2019-20	1387	1670	2645	2005	1218	935	827	1902	1275
2020-21	1375	1680	2638	2597	1222	917	836	1929	1293
2021-22	1413	1691	2643	2600	1187	909	806	1925	1319
2022-23	1397	1711	2632	2588	1191	877	801	1913	1312
2023-24	1403	1697	2650	2605	1202	908	596	1868	1272
2024-25	1442	1695	2639	2592	1150	897	805	1881	1276
2025-26	1447	1742	2662	2614	1167	872	821	1861	1240
2026-27	1427	1748	2648	2599	1172	851	558	1801	1243
2027-28	1429	1725	2654	2603	1174	878	559	1815	1256
2028-29	1429	1727	2702	2650	1221	923	629	1829	1200

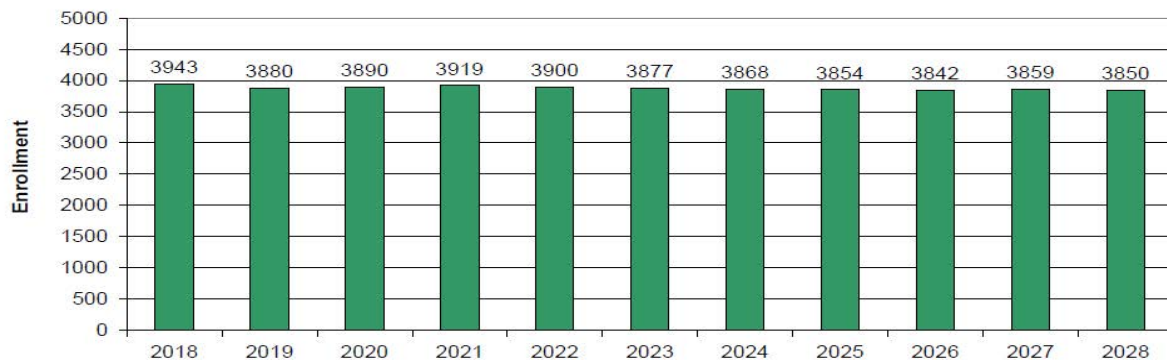
Projected Percentage Changes			
Year	K-12	Diff.	%
2018-19	3943	0	0.0%
2019-20	3880	-63	-1.6%
2020-21	3890	10	0.3%
2021-22	3919	29	0.7%
2022-23	3900	-19	-0.5%
2023-24	3877	-23	-0.6%
2024-25	3868	-9	-0.2%
2025-26	3854	-14	-0.4%
2026-27	3842	-12	-0.3%
2027-28	3859	17	0.4%
2028-29	3850	-9	-0.2%
Change		-93	-2.4%

*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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K-12 To 2028 Based On Data Through School Year 2018-19

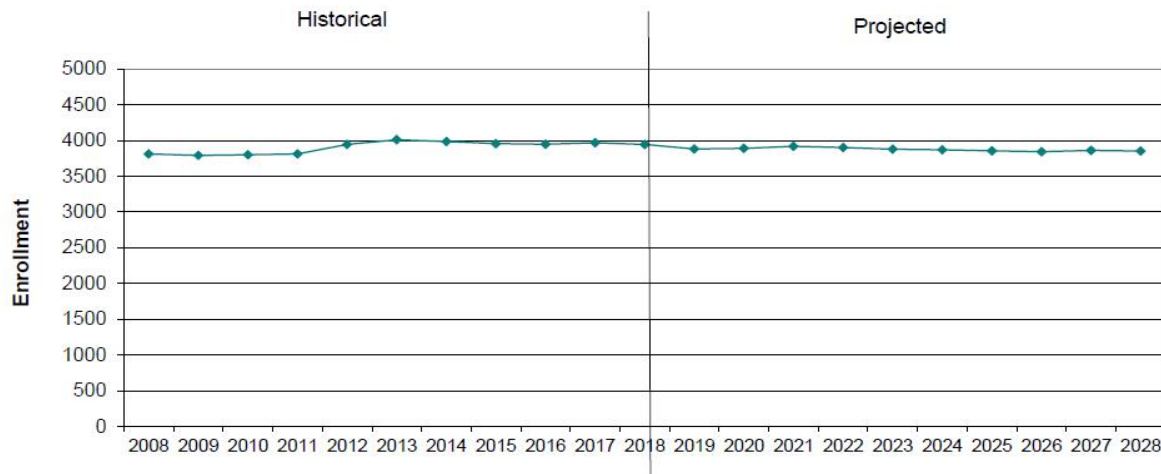


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Appendix D: NESDEC Enrollment Report (Continued)

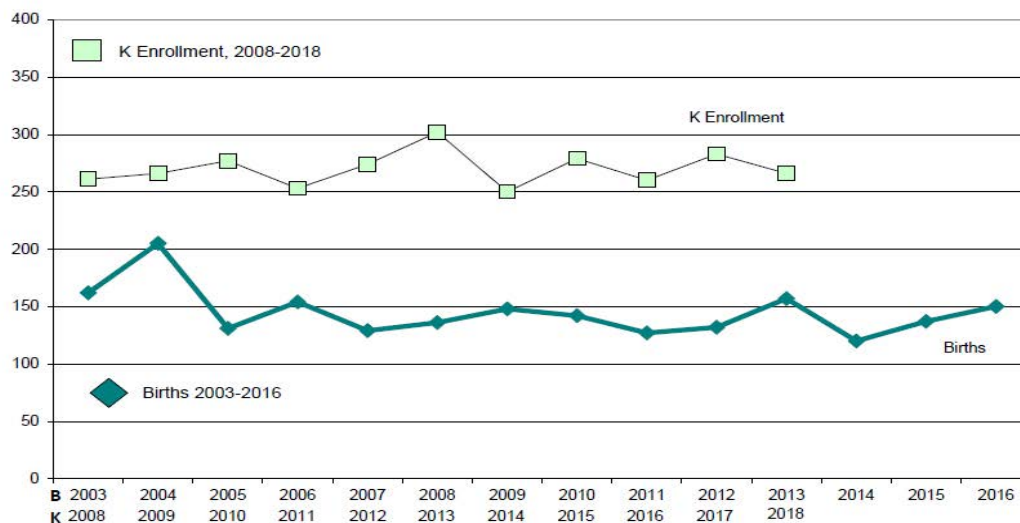
NESDEC Concord-Carlisle RSD, MA Historical & Projected Enrollment

K-12, 2008-2028



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



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Appendix D: NESDEC Enrollment Report (Continued)



Building Permits Issued		
Year	Single-Family	Multi-Units
2005	0	0
2014	0	0
2015	0	0
2016	0	0
2017	0	0
2018	0	0

Source: HUD and Building Department

Enrollment History		
Year	Career-Tech 9-12 Total	Non-Public K-12 Total
2005-06	0	0
2014-15	0	0
2015-16	0	0
2016-17	0	0
2017-18	0	249
2018-19	17	n/a

Residents in Non-Public Independent and Parochial Schools (General Education)														
Enrollments Jan. 1, 2018	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	68	55	67	59	249

K-12 Home-Schooled Students	
2018	18

K-12 Residents "Choiced-out" or in Charter or Magnet Schools	
2018	7

K-12 Special Education Outplaced Students	
2018	41

K-12 Choiced-In, Tuitioned-In, & Other Non- Residents	
2018	n/a

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

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Appendix E: Capital List

CCRSO Capital Needs

Project Description	FY20	FY21	FY22	FY23	FY24	Comments / Building Total	Level of Importance
CCRSO							
Driveway improvements Walden to Thoreau						Part of feasibility study. Actual cost TBD	
Lighting along Driveway Walden to Thoreau						Part of feasibility study. Actual cost TBD	
Parking improvements/modifications						Part of feasibility study. Actual cost TBD	
Well system installation for field irrigation						Part of feasibility study. Actual cost TBD	
Building Irrigation system						Part of feasibility study. Actual cost TBD	
Restrooms for stadium						Part of feasibility study. Actual cost TBD	
Concession building by stadium						Part of feasibility study. Actual cost TBD	
Track and field on campus						Part of feasibility study. Actual cost TBD	
Field house						Part of feasibility study. Actual cost TBD	
Recreation building						Part of feasibility study. Actual cost TBD	
Ice rink						Part of feasibility study. Actual cost TBD	
Outdoor learning spaces						Part of feasibility study. Actual cost TBD	
Garden/Greenhouse spaces						Part of feasibility study. Actual cost TBD	
Pavillion						Part of feasibility study. Actual cost TBD	
Potential uses for landfill site						Part of feasibility study. Actual cost TBD	
Updated controls for RTU'S			100,000			Replace package RTU controls with custom controls for improved control of the RTU systems	2-FY22
Auditorium pit filler				150,000		Automated electric pit filler to replace manual system	3-FY23
Security Updates			35,000			Includes cameras and elevator security updates	
Additional office space in boys locker room						Preliminary identified possible need	
Review of storage area to see if it can be covered with a roof structure in lieu of using containers						Preliminary identified possible need	
Yearly Totals	0	0	135,000	150,000	0	\$285,000	

* Estimated cost for smoke detectors at CCRSD is \$120,000

Appendix F: Preliminary Gale Associates Campus Feasibility Study



Gale Associates, Inc.
163 Libbey Parkway | Weymouth, MA 02189
P 781.335.6465 F 781.335.6467
www.galeassociates.com

December 11, 2018

Mr. Jared Stanton
Director of Finance and Operations
Concord Public Schools
120 Meriam Road
Concord, MA 01742
jstanton@concordps.org

Re: Concord-Carlisle Regional High School
Feasibility Study
Gale JN 717870

Dear Mr. Stanton:

Pursuant to the overall campus feasibility study Gale Associates, Inc. (Gale) is pleased to provide three (3) preliminary conceptual plans and order of magnitude cost estimates for campus upgrades at Concord-Carlisle Regional High School. We understand that these preliminary plans and cost estimates have been requested for discussion at tonight's school committee meeting and that Gale will subsequently coordinate with Concord Carlisle to finalize the concept plans and issue a report by January 31, 2019.

As you can see, all options provided include the renovation of the access drive and the construction of an amenities building for the synthetic turf playing field and grandstands. The access drive construction which includes full depth pulverization, import of dense grade crushed stone to relevel and fix low spots, 4 inches of new pavement, adjusting utilities, new lighting and striping. The amenities building is 1,809SF and includes a concession area, a 7 fixture men's restroom, a 15 fixture women's restroom, a family restroom, a janitor's closet and a utility room. The fixture count assumes a 50 percent waiver from the MA Plumbing Board. Option A also includes a 6-lane track with an 8-lane straightaway and natural grass field in the existing land fill area, Option B indicates a building with one (1) sheet of ice and an indoor court space, Option C includes a building with two (2) sheets of ice.

We understand that the Concord Groundwater Conservancy District allows by right 15% impervious cover over the entire parcel. However, the former high school site consisted of 22% impervious cover and the new high school site was intended to have approximately 19% impervious cover. Through aerial imagery and as-built plans, Gale quantified the existing impervious area on site which totals approximately 20.23%. Each concept plan shown contains greater than existing impervious cover but less than the previous 22% impervious.

Below is a summary of the options including a description of the proposed scope and the total approximate resulting impervious area on site assuming all scope options were constructed at some point. Conceptual plans showing the scope, floor plans of the buildings and building descriptions are enclosed. An itemized quantification of impervious area for each option are also enclosed.

Appendix F: Preliminary Gale Associates Campus Feasibility Study (Continued)

Mr. Jarod Stanton
Director of Finance and Operations
Concord Public Schools
December 11, 2018
Page 2



Option	Description	Total Impervious Area
A	Option A includes the renovation of the access drive, a 115' radius 6 lane track with an 8-lane straightaway, the construction of an amenities building and a 125-space parking lot. This option also requires relocating the skatepark to another location on campus. New irrigation well and irrigation of green space around school perimeter.	21.99%
B	Option B includes the renovation of the access drive, the construction of an amenities building, a one (1) sheet of ice rink with multipurpose fieldhouse and an 80-space parking lot. This option maintains the skatepark in its existing location on campus. New irrigation well and irrigation of green space around school perimeter.	20.92%
C	Option C includes the renovation of the access drive, the construction of an amenities building, a two (2) sheets of rink ice arena and an 80-space parking lot. This option maintains the skatepark in its existing location on campus. New irrigation well and irrigation of green space around school perimeter.	21.04%

Below is the total preliminary cost for estimate each individual scope item included in the various options. A more detailed and itemized cost estimate is enclosed.

Scope Options		Cost
1	Access Road Reconstruction (Included in Option A, B, C)	\$ 1,065,054.71
2	Amenities Building (Included in Option A, B, C)	\$ 1,108,478.25
3	6/8 Lane Track with Natural Turf Field (Included in Option A)	\$ 1,620,913.70
4a	Parking Lot- 125 Space Lot (Included in Option A)	\$ 486,750.00
4b	Parking Lot- 80 Space Lot (Included in Options B, C)	\$ 323,400.00
5	Site Irrigation (Included in Options A, B, C)	\$ 256,850.00
6	Field House (Included in Option B)	\$ 19,144,310.00
7	Field House (Included in Option C)	\$ 22,321,940.00
8	Outdoor Learning Center	\$ 275,000.00

It should be noted that the cost estimates provided are based on our experience with previous similar projects, they are not based on engineering design documents and could be subject to change upon final design.

Appendix F: Preliminary Gale Associates Campus Feasibility Study (Continued)

Mr. Jarod Stanton
Director of Finance and Operations
Concord Public Schools
December 11, 2018
Page 3



Please contact John M. Perry at jmp@gainc.com or call (781) 335-6465 with any questions.

Best regards,

GALE ASSOCIATES, INC.


Margaret J. Laracy
Senior Staff Engineer


John M. Perry, P.E.
Chief Civil Engineer

MJL/JMP/lad

Enclosures: Conceptual Plans A, B & C
 Building Floor Plans
 Building Program Descriptions
 Detailed Cost Estimates A, B & C
 Impervious Area Spreadsheets A, B & C

G:\717870\01 Evaluation\letters\2018-12-11-Conceptual Layout Letter- 717870.docx

1 2 3 4 5 6

E

D

C

B

A

AVENTURA'S BUILDING FOOTPRINT

RECONSTRUCTED ACCESS ROAD

6 LANE TRACK/8 LANE STRAIGHTAWAY
115' RADIUS

LIMITS OF IMPERVIOUS PARKING LOT REMAINING FOR LANDFILL COVER

APPROXIMATE LIMITS OF AUL

200' X 300' SOCCER FIELD

PARKING LOT
125 VEHICLE CAPACITY

RELOCATED SKATEPARK



CS
CS Group, Inc.
100 South Main Street, Suite 1000
Concord, Massachusetts 01746
Tel: 978.349.0404
www.csdesign-inc.com

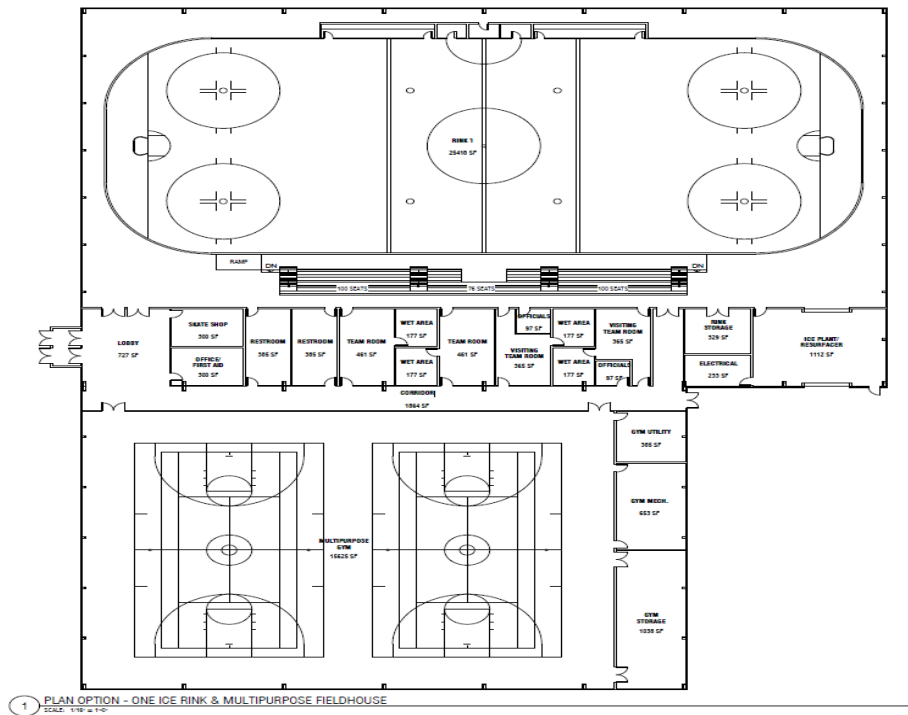
**CONCORD-CARLISLE
FEASIBILITY STUDY**
and Vision Library
CONCORD, MA 01742

Name:
 Date:

Program: Concessions Building

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Appendix F: Preliminary Gale Associates Campus Feasibility Study (Continued)



SB
SB Design, Inc.
SB Design Architecture, Inc.
150 Wood Road, Suite 1000
Burlington, Massachusetts 02194
781.648.8804
www.sbdsgn-inc.com

**CONCORD-CARLISE
FEASIBILITY STUDY**
300 Main Street
Concord, MA 01742

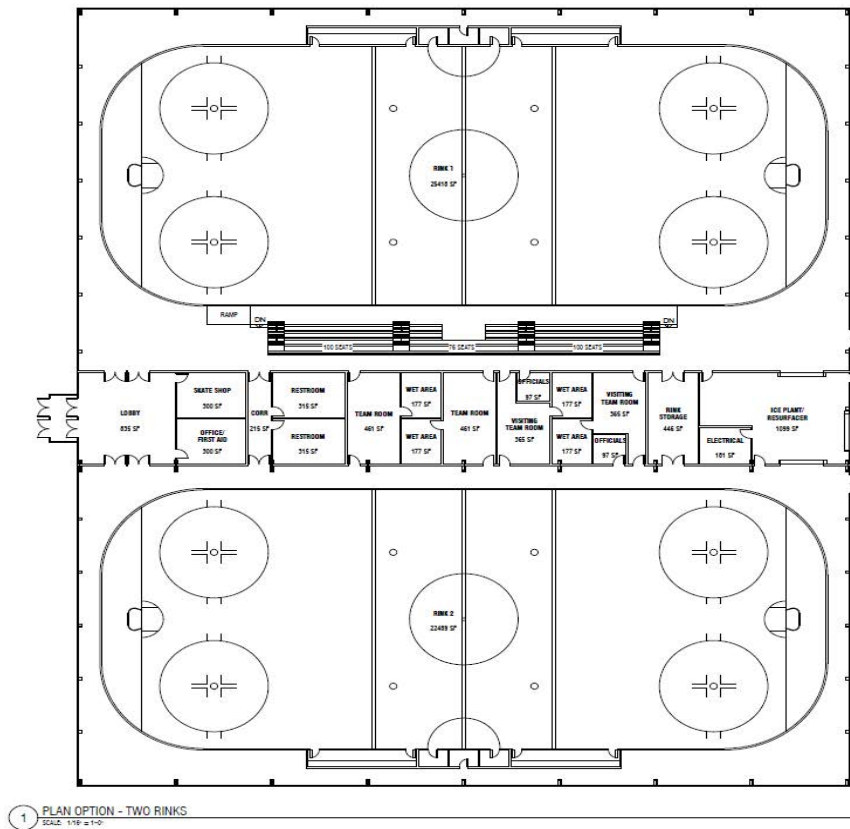
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Date: 11/20/18

Concord-Carlise High School Feasibility Study

Program: One Ice Rink w/ Multipurpose Fieldhouse

CATEGORY	FUNCTION	NSF	QTY	TOTAL NSF	NOTES
1 Activity Spaces	Ice Rink 1	25,418	1	25,418	
	Multipurpose Court	15,625	1	15,625	
	Subtotal Activity Spaces NSF			41,043	
2 Building Support Spaces	Lobby	727	1	727	
	Restroom - Men's	385	1	385	
	Restroom - Women's	385	1	385	
	Office/ First Aid	300	1	300	
	Skate Shop	300	1	300	
	Ice Plant/ Resurfacer	1,112	1	1,112	
	Electrical	233	1	233	
	Circulation	1,864	1	1,864	
	Rink Storage	329	1	329	
	Gym Utility	385	1	385	
	Gym Mechanical	653	1	653	
	Gym Storage	1,038	1	1,038	
	Mechanical	-	-	-	On Mezzanine above team rooms/wet areas
	Subtotal Building Support Spaces			7,711	
3 Team Locker Rooms	Team Room	461	2	922	
	Visiting Team Room	365	2	730	
	Officials	97	2	194	
	Team Wet Area	177	4	708	
	Subtotal Team Locker NSF			2,554	
				SUBTOTAL PROGRAM NSF	
				51,308	
				TOTAL GSF	
				51,508	

Appendix F: Preliminary Gale Associates Campus Feasibility Study (Continued)



S3 Design, Inc.
S3 Design Architecture, Inc.
150 Wood Road, Suite 1000
Braintree, Massachusetts 02184
781.848.8804
www.s3design-inc.com

CONCORD-CARLISE
FEASIBILITY STUDY
500 Walden Street
Concord, MA 01742

Scale: 1/8" = 1'-0"
Date: 11/30/15

Concord-Carlise High School Feasibility Study

Program: Two Ice Rinks

CATEGORY		FUNCTION	NASF	QTY	TOTAL NASF	NOTES
1	Activity Spaces	Ice Rink 1	25,418	1	25,418	
		Ice Rink 2	22,489	1	22,489	
		Subtotal Activity Spaces NSF			47,907	
2	Building Support Spaces	Lobby	835	1	835	
		Restroom - Men's	315	1	315	
		Restroom - Women's	315	1	315	
		Office/ First Aid	300	1	300	
		Skate Shop	300	1	300	
		Ice Plant/ Resurfacer	1,099	1	1,099	
		Electrical	181	1	181	
		Circulation	215	1	215	
		Rink Storage	446	1	446	
		Mechanical	-	-	-	On Mezzanine above team rooms/wet areas
Subtotal Building Support Spaces			4,006			
3	Team Locker Rooms	Team Room	461	2	922	
		Visiting Team Room	365	2	730	
		Officials	97	2	194	
		Team Wet Area	177	4	708	
		Subtotal Team Locker NSF			2,554	
SUBTOTAL PROGRAM NSF					54,467	
TOTAL GSF					54,633	

Appendix F: Preliminary Gale Associates Campus Feasibility Study (Continued)

Concord Carlisle Regional High School
Gale JN 717870



Conceptual Order of Magnitude Cost Estimate

Item	Description	Unit	Quantity	Unit Cost	Cost	Total Cost
1	Access Road Reconstruction (Included in Option A, B, C)					\$ 1,065,054.71
a	Bonds, Insurance, Contractor Overhead & Profit (10%)	LS	1	\$ 85,293.78	\$ 85,293.78	
b	Mobilization/Demobilization	LS	1	\$ 30,000.00	\$ 30,000.00	
a	Pulverize & Reclaim Existing Pavement	SY	8793	\$ 12.00	\$ 105,520.00	
b	Prepare sub-base, shape and compact	SY	8,793	\$ 2.00	\$ 17,586.67	
c	Place and compact processed gravel (4")	CY	2,931	\$ 70.00	\$ 205,177.78	
d	Pavement (2 1/2" Binder Course and 1 1/2" Top Course)	SY	8,793	\$ 28.00	\$ 246,213.33	
e	Striping	LS	1	\$ 2,000.00	\$ 2,000.00	
f	Install new paved sidewalks	SY	444	\$ 10.00	\$ 4,440.00	
g	Misc. drainage repairs	LS	1	\$ 20,000.00	\$ 20,000.00	
h	New timber guardrail	LF	0	\$ 17.00	\$ -	
i	Replace bit curbing with cape cod berm	LF	800	\$ 40.00	\$ 32,000.00	
j	Replace bit curbing with granite curb	LF	0	\$ 50.00	\$ -	
k	Lights along Access Drive- Installed with Power	EA	22	\$ 10,000.00	\$ 220,000.00	
	10% Contingency				\$ 96,823.16	
2	Amenities Building (Included in Option A, B, C)					\$ 1,108,478.25
a	Bonds, Insurance, Contractor Overhead & Profit (10%)	LS	1	\$ 88,882.50	\$ 88,882.50	
b	Mobilization/Demobilization	LS	1	\$ 30,000.00	\$ 30,000.00	
c	Concessions, Restrooms, Storage	SF	1809	\$ 425.00	\$ 768,825.00	
d	Utility Connections	LS	1	\$ 120,000.00	\$ 120,000.00	
	10% Contingency				\$ 100,770.75	
3	6/8 Lane Track (Included in Option A)					\$ 1,620,913.70
a	Bonds, Insurance, Contractor Overhead & Profit (10%)	LS	1	\$ 131,232.54	\$ 131,232.54	
b	Mobilization/Demobilization	LS	1	\$ 30,000.00	\$ 30,000.00	
a	Aggregate Base for Track area	Ton	2,165	\$ 32.00	\$ 69,280.00	
b	Prepare sub-base, shape, compact and fine grade	SY	6,230	\$ 1.50	\$ 9,345.00	
c	Import Fill to Level	CY	7,500	\$ 25.00	\$ 187,500.00	
d	Pavement (1.5" Binder course and 1.5" Wearing course)	SY	6,230	\$ 26.00	\$ 161,980.00	
e	Track Surfacing (BSS-100) with Waterborn Spray	SY	6,230	\$ 45.00	\$ 280,350.00	
f	Retaining Wall	SF	1,500	\$ 45.00	\$ 67,500.00	
g	Soil Management	LS	1	\$ 100,000.00	\$ 100,000.00	
h	Relocation of Skatepark	LS	1	\$ 100,000.00	\$ 100,000.00	
	Natural Turf Field (within Track)					
a	Prepare Sub-base, Shape, and Compact	SY	9472	\$ 2.25	\$ 21,312.50	
b	Gravel Drainage Base Under Field (4")	TON	1,579	\$ 30.00	\$ 47,361.11	
c	Place and Amend Root Zone Materials (8")	CY	3,157	\$ 35.00	\$ 110,509.26	
d	Sod Athletic Field and Fine Grade	SF	85,250	\$ 1.25	\$ 106,562.50	
e	Turf Establishment Requirements	LS	1	\$ 8,000.00	\$ 8,000.00	
f	Irrigation for Field	SF	85,250	\$ 0.50	\$ 42,625.00	
	10% Contingency				\$ 147,355.79	

Appendix F: Preliminary Gale Associates Campus Feasibility Study (Continued)

Concord Carlisle Regional High School
Gale JN 717870



4a	Parking Lot- 125 Space Lot (Included in Option A)					\$ 486,750.00
a	Bonds, Insurance, Contractor Overhead & Profit (10%)	LS	1	\$ 37,500.00	\$ 37,500.00	
b	Mobilization/Demobilization	LS	1	\$ 30,000.00	\$ 30,000.00	
c	Additional Student Parking (Paved)	Space	125	\$ 3,000.00	\$ 375,000.00	
	10% Contingency				\$ 44,250.00	
4b	Parking Lot- 80 Space Lot (Included in Options B, C)					\$ 323,400.00
a	Bonds, Insurance, Contractor Overhead & Profit (10%)	LS	1	\$ 24,000.00	\$ 24,000.00	
b	Mobilization/Demobilization	LS	1	\$ 30,000.00	\$ 30,000.00	
c	Additional Student Parking (Paved)	Space	80	\$ 3,000.00	\$ 240,000.00	
	10% Contingency				\$ 29,400.00	
5	Site Irrigation (Included in Options A, B, C)					\$ 256,850.00
a	Bonds, Insurance, Contractor Overhead & Profit (10%)	LS	1	\$ 18,500.00	\$ 18,500.00	
b	Mobilization/Demobilization	LS	1	\$ 30,000.00	\$ 30,000.00	
a	Well/Pump/Testing	Ea	1	\$ 50,000.00	\$ 50,000.00	
b	Site Irrigation	SF	90,000	\$ 1.50	\$ 135,000.00	
	10% Contingency				\$ 23,350.00	
6	Field House (Included in Option B)					\$ 19,144,310.00
a	Bonds, Insurance, Contractor Overhead & Profit (10%)	LS	1	\$ 1,575,942.50	\$ 1,575,942.50	
b	Mobilization/Demobilization	LS	1	\$ 30,000.00	\$ 30,000.00	
c	Ice Rink (one sheet of ice)	SF	25,418	\$ 350.00	\$ 8,896,300.00	
d	Multipurpose field house	SF	15,625	\$ 275.00	\$ 4,296,875.00	
e	Support Spaces/Locker Rooms	SF	10,265	\$ 250.00	\$ 2,566,250.00	
f	Soil Management	LS	1	\$ 200,000.00	\$ 200,000.00	
	10% Contingency				\$ 1,578,942.50	
7	Field House (Included in Option C)					\$ 22,321,940.00
a	Bonds, Insurance, Contractor Overhead & Profit (10%)	LS	1	\$ 1,840,745.00	\$ 1,840,745.00	
b	Mobilization/Demobilization	LS	1	\$ 30,000.00	\$ 30,000.00	
c	Ice Rink (2 Sheets of Ice)	SF	47,907	\$ 350.00	\$ 16,767,450.00	
d	Support Spaces/Locker Rooms	SF	6,560	\$ 250.00	\$ 1,640,000.00	
e	Soil Management	LS	1	\$ 200,000.00	\$ 200,000.00	
	10% Contingency				\$ 1,843,745.00	
8	Outdoor Learning Center(Included in Options A, B, C)					\$ 275,000.00
a	Bonds, Insurance, Contractor Overhead & Profit (10%)	LS	1	\$ 20,000.00	\$ 20,000.00	
b	Mobilization/Demobilization	LS	1	\$ 30,000.00	\$ 30,000.00	
c	Budget	LS	1	\$ 200,000.00	\$ 200,000.00	
	10% Contingency				\$ 25,000.00	

Appendix F: Preliminary Gale Associates Campus Feasibility Study (Continued)

Concord Carlisle Regional High School
Gale JN 717870
December 11, 2018



Total Parcel Area (SF)	4,114,474
Concord Bylaw Allowed Impervious	15%

	Impervious (SF)	Impervious (ac)	Impervious (%)
Permitted July 9, 2012	778,842	17.88	18.93%
Existing November 29, 2018	832,298	19.11	20.23%

Concord Carlisle Regional High School
Gale JN 717870
December 11, 2018



Option A

Includes the renovation of the access drive, a 115' radius 6 lane track with an 8 lane straightaway, the construction of an amenities building and a 125 space parking lot. This option also requires relocating the skatepark to another location on campus.

Project Components	New Impervious (SF)
6/8 Track with Paved D-Areas	32,384
Concessions building	2,470
Skatepark to grass	(7,104)
New Skatepark	13,010
Parking Lot (125 Spaces)	31,609
Total New Imp (SF)	72,369
Total Imp (SF)	904,667
Total Imp (%)	21.99%

Concord Carlisle Regional High School
Gale JN 717870
December 11, 2018



Option B

Includes the renovation of the access drive, the construction of an amenities building, a one rink with multipurpose fieldhouse and an 80 space parking lot. This option maintains the skatepark in its existing location on campus.

Project Components	New Impervious (SF)
Fieldhouse	11,582
Concessions building	2,470
Parking Lot (80 Spaces)	14,572
Total New Imp (SF)	28,624
Total Imp (SF)	860,922
Total Imp (%)	20.92%

Concord Carlisle Regional High School
Gale JN 717870
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Option C

Includes the renovation of the access drive, the construction of an amenities building, a two (2) rink ice arena and an 80 space parking lot. This option maintains the skatepark in its existing location on campus.

Project Components	New Impervious (SF)
Ice Arena	16,385
Concessions building	2,470
Parking Lot (80 Spaces)	14,572
Total New Imp (SF)	33,427
Total Imp (SF)	865,725
Total Imp (%)	21.04%

Appendix G: Special Revenue Charts

Revolving, Gift, and Other Balances

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	7/1/2017 Balance	Program Revenues	Program Expenditures	06/30/2018 Balance
Adult Education Revolving Account	118,585	713,817	(759,214)	73,188
Athletic Revolving Account	7,415	306,220	(264,529)	49,106
Circuit Breaker Revolving Account	-	902,218	(902,218)	-
Department Revolving Accounts	55,931	3,360	(1,763)	57,528
Federal Grants	11	414,963	(414,974)	-
General Stabilization Revolving Account	67,474	35	(55,026)	12,483
Lecture & Enrichment Revolving Account	146,191	21,369	(9,173)	158,387
METCO Grant	-	357,440	(355,046)	2,394
Off Duty Detail Revolving Account	7,624	12,536	(19,454)	706
OPEB Trust	2,757,001	977,390	-	3,734,391
Other Fund & Gift Accounts	46,339	3,500	(4,509)	45,330
Private Grants	25,594	162,195	(99,605)	88,184
School Lunch Revolving Account	119,515	505,086	(512,490)	112,111
Technology Stabilization Revolving Account	2,096	12	-	2,108
Transportation Passes and Parking Monitors Revolving Account	-	56,225	(56,225)	-

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

Appendix H: CCRSD School Committee Approved Line Item Budget

Alias	Account	School Program	Account Description	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
L1	201.2305.110.370.1.1010.20104.1	1010	Art Longevity	8,200	5,580	-2,620	-31.95%
NS1	201.2430.250.370.1.1010.20151.1	1010	Art Teaching S/M	35,729	39,298	3,569	9.99%
NS2	201.2410.260.370.1.1010.20152.1	1010	Art Textbooks/ Curriculum	202	420	218	107.53%
NS3	201.2420.240.370.1.1010.20153.1	1010	Art Maintenance Contracts	1,322	2,352	1,030	77.91%
NS4	201.7300.260.370.1.1010.20154.1	1010	Art New Equipment	6,808	6,101	-707	-10.39%
NS5	201.7400.260.370.1.1010.20155.1	1010	Art Replacement Equipment	3,764	0	-3,764	-100.00%
S1	201.2305.110.370.1.1010.20101.1	1010	Art Teaching Salary	637,304	612,211	-25,093	-3.94%
		ART Total		693,330	665,962	-27,368	-3.95%
NS6	201.2430.250.370.1.1020.20251.1	1020	Computer Instr. S/M	0	30,000	30,000	100.00%
NS7	201.2451.250.370.1.1020.20252.1	1020	Computer Software	0	0	0	0.00%
NS8	201.2451.250.370.1.1020.20253.1	1020	Computer Hardware	386,000	409,000	23,000	5.96%
NS8A	201.2451.250.370.1.1020.20254.1	1020	Computer Lease	0	111,000	111,000	100.00%
S4	201.1450.130.370.1.1020.20201.1	1020	Instr. Tech. Specialist	68,432	72,947	4,515	6.60%
S5	201.2305.110.370.1.1020.20202.1	1020	Comp. Instr. Teaching Salary	190	0	-190	-100.00%
		COMPUTER INSTRUCTION Total		454,622	622,947	168,325	37.03%
L2	201.2305.110.370.1.1050.20503.1	1050	English Longevity	25,344	39,058	13,714	54.11%
NS10	201.2410.260.370.1.1050.20552.1	1050	English Textbooks/ Curriculum	9,150	14,759	5,609	61.30%
NS9	201.2430.250.370.1.1050.20551.1	1050	English Teaching S/M	5,865	5,922	57	0.98%
S7	201.2305.110.370.1.1050.20501.1	1050	English Teaching Salary	1,663,245	1,693,193	29,948	1.80%
S8	201.2220.110.370.1.1050.20502.1	1050	English Dept. Chair	66,523	68,352	1,829	2.75%
		ENGLISH TOTAL		1,770,127	1,821,284	51,157	2.89%
NS11	201.2430.250.370.1.1070.20751.1	1070	ELL S/M	25	0	-25	-100.00%
S10	201.2330.130.370.1.1070.20702.1	1070	ELL Tutor Salary	0	0	0	0.00%
S9	201.2305.110.370.1.1070.20701.1	1070	ELL Teaching Salary	44,530	45,754	1,224	2.75%
		ELL TOTAL		44,555	45,754	1,199	2.69%
L3	201.2305.110.370.1.1080.20803.1	1080	World Lang. Longevity	14,081	21,389	7,308	51.90%
NS11	201.2430.250.370.1.1080.20851.1	1080	World Language Teaching S/M	7,637	8,487	850	11.13%
NS12	201.2410.260.370.1.1080.20852.1	1080	World Language Textbooks/Curriculum	22,500	23,000	500	2.22%
NS13	201.2420.240.370.1.1080.20853.1	1080	World Language Maint. Contracts	2,158	0	-2,158	-100.00%
S11	201.2305.110.370.1.1080.20801.1	1080	World Language Teaching Salary	1,367,981	1,456,997	89,016	6.51%
S12	201.2220.110.370.1.1080.20802.1	1080	World Lang. Dept. Chair	67,130	70,211	3,081	4.59%
		WORLD LANGUAGE TOTAL		1,481,487	1,580,084	98,597	6.66%
L4	201.2710.110.370.1.1090.20908.1	1090	Guidance Longevity	18,103	19,530	1,427	7.88%
NS14	201.2710.250.370.1.1090.20951.1	1090	Guidance S/M	1,174	2,440	1,266	107.84%
NS15	201.2720.250.370.1.1090.20952.1	1090	Guidance Testing S/M	286	500	214	74.83%

Alias	Account	School Program	Account Description	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS16	201.2710.250.370.1.1090.20953.1	1090	Career Ed. S/M	380	430	50	13.16%
NS17	201.2710.260.370.1.1090.20954.1	1090	Guidance Publications	769	1,375	606	78.80%
NS18	201.2710.260.370.1.1090.20955.1	1090	Career Ed. Computer Software	5,168	6,200	1,032	19.97%
NS20	201.2710.260.370.1.1090.20957.1	1090	Guidance College Visits	0	0	0	100.00%
NS21	201.2710.240.370.1.1090.20958.1	1090	Guidance Contractual	0	0	0	0.00%
S13	201.2710.110.370.1.1090.20901.1	1090	Guidance Professional Salary	896,939	991,360	94,421	10.53%
S15	201.2440.130.370.1.1090.20903.1	1090	Guidance Home Tutor Salary	7,500	0	-7,500	-100.00%
S17	201.2710.110.370.1.1090.20905.1	1090	Registrar Salary	0	0	0	0.00%
S18	201.2710.120.370.1.1090.20906.1	1090	Guidance Clerical Salary	109,180	108,084	-1,096	-1.00%
S19	201.2710.110.370.1.1090.20907.1	1090	Guidance Dept. Chair	64,754	71,711	6,957	10.74%
		GUIDANCE TOTAL		1,104,253	1,201,630	97,377	8.82%
NS22	201.2110.250.370.1.1100.21051.1	1100	Health Ed. S/M	7,290	0	-7,290	-100.00%
		HEALTH TOTAL		7,290	0	-7,290	-100.00%
L6	201.2305.110.370.1.1110.21103.1	1110	Hlth. & Fitness Longevity	13,930	16,739	2,809	20.17%
NS23	201.2430.250.370.1.1110.21151.1	1110	Health & Fitness S/M	4,302	5,000	698	16.24%
NS24	201.2420.260.370.1.1110.21152.1	1110	Hlth. & Fitness Replacement Equipment	7,086	9,611	2,525	35.64%
NS25	201.2410.260.370.1.1110.21153.1	1110	Health Textbooks/Curriculum	2,628	3,355	727	27.65%
S22	201.2305.110.370.1.1110.21101.1	1110	Health & Fitness Teaching Salary	519,586	553,661	34,075	6.56%
S23	201.2220.110.370.1.1110.21102.1	1110	Hlth. & Fitness Dept. Chair	69,030	70,211	1,181	1.71%
		HEALTH & FITNESS TOTAL		616,561	658,577	42,016	6.81%
NS26	201.2110.250.370.9.1120.21251.1	1120	Library/Media Office S/M	4,859	1,458	-3,401	-69.99%
NS27	201.2415.250.370.9.1120.21252.1	1120	Library S/M	696	1,381	685	98.40%
NS28	201.2415.250.370.9.1120.21253.1	1120	Library/Media Software S/M	1,668	1,310	-358	-21.45%
NS29	201.2415.250.370.9.1120.21254.1	1120	Library/Media Audio-Visual S/M	0	0	0	0.00%
NS30	201.2415.250.370.9.1120.21255.1	1120	Media Repair S/M	90	1,000	910	1008.94%
NS31	201.2415.260.370.1.1120.21256.1	1120	Library Books and E-books	3,429	2,847	-582	-16.98%
NS32	201.2415.240.370.9.1120.21257.1	1120	Media AV Maintenance Contracts	6,391	3,500	-2,891	-45.24%
NS33	201.2453.260.370.1.1120.21258.1	1120	CCHS On-Line Search	0	533	533	100.00%
NS34	201.2415.260.370.9.1120.21259.1	1120	Databases	15,300	19,824	4,524	29.57%
NS35	201.2415.260.370.9.1120.21260.1	1120	Library/Media Professional Ref.	0	0	0	0.00%
NS36	201.7300.260.370.9.1120.21261.1	1120	Library/Media New Equipment	0	0	0	0.00%
NS37	201.7400.260.370.9.1120.21262.1	1120	Library/media Replacement Equip.	0	0	0	0.00%
S25	201.2340.110.370.1.1120.21202.1	1120	CCHS Librarian Salary	119,673	122,964	3,291	2.75%
S26	201.2110.120.370.1.1120.21203.1	1120	Library/Media Clerical Salary	1,219	0	-1,219	-100.00%
S27	201.2340.130.370.1.1120.21204.1	1120	Library Aides Salary	60,050	56,350	-3,700	-6.16%
		LIBRARY TOTAL		213,375	211,167	-2,208	-1.03%
NS38	201.2440.240.370.1.1130.21351.1	1130	Virtual H.S. Membership Fee	9,393	12,815	3,422	36.43%
NS40	201.2440.240.370.1.1130.21353.1	1130	Inter. Instr. Contracted Services	35,000	30,000	-5,000	-14.29%
S31	201.2315.110.370.1.1130.21301.1	1130	Instr. Senior Project Advisor Salary	59,433	62,698	3,265	5.49%

Alias	Account	School Program	Account Description	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
S32	201.2315.110.370.1.1130.21302.1	1130	Planning Room Supervisor	0	0	0	0.00%
S34	201.2440.110.370.9.1130.21304.1	1130	VHS Coordinator	5,200	5,200	0	0.00%
		INTERDEPARTME NTAL INSTR. Total		109,026	110,713	1,687	1.55%
L8	201.2305.110.370.1.1140.21403.1	1140	Mathematics Longevity	28,965	32,548	3,583	12.37%
NS39B	201.2430.250.370.1.1140.21451.1	1140	Mathematics S/M	7,000	6,969	-31	-0.44%
NS40B	201.2410.260.370.1.1140.21452.1	1140	Mathematics Textbooks/Curriculum	7,000	2,000	-5,000	-71.43%
S35	201.2305.110.370.1.1140.21401.1	1140	Mathematics Teaching Salary	1,808,951	1,860,769	51,818	2.86%
S36	201.2220.110.370.1.1140.21402.1	1140	Mathematics Dept. Chair	67,130	68,815	1,685	2.51%
		MATH TOTAL		1,919,046	1,971,101	52,055	2.71%
L9	201.2305.110.370.1.1150.21505.1	1150	Music Longevity	0	1,860	1,860	100.00%
NS41	201.2430.250.370.1.1150.21551.1	1150	Music S/M	4,095	2,500	-1,595	-38.96%
NS42	201.2440.260.370.1.1150.21552.1	1150	Music Registration Fees	3,050	3,000	-50	-1.64%
NS43	201.2420.240.370.1.1150.21553.1	1150	Music Maintenance Contracts	1,348	0	-1,348	-100.00%
NS44	201.2410.260.370.1.1150.21554.1	1150	Sheet Music	3,647	5,000	1,353	37.09%
NS45	201.7300.260.370.1.1150.21555.1	1150	Music New Equipment	7,500	0	-7,500	-100.00%
NS46	201.7400.260.370.1.1150.21556.1	1150	Music Replacement Equipment	12,500	26,000	13,500	108.00%
NS47	201.2440.260.900.1.1150.21557.1	1150	Music Accompanist	17,518	2,000	-15,518	-88.58%
S37	201.2305.110.370.1.1150.21501.1	1150	Music Teaching Salary	248,812	220,399	-28,413	-11.42%
S39	201.2440.130.370.1.1150.21503.1	1150	Music Field Trip Salary	3,445	3,445	0	0.01%
		MUSIC TOTAL		301,915	264,204	-37,711	-12.49%
NS48	201.2357.250.370.9.1160.21651.1	1160	Curr. Dev. S/M	8,324	0	-8,324	-100.00%
NS49	201.2357.250.370.9.1160.21652.1	1160	Staff Dev. S/M	285	0	-285	-100.00%
NS51	201.2357.260.370.9.1160.21654.1	1160	Staff Dev. Student Support	2,547	0	-2,547	-100.00%
NS52	201.2357.260.370.9.1160.21655.1	1160	Staff Dev. Conferences	22,628	22,000	-628	-2.78%
NS52A	201.2357.240.370.9.1160.21656.1	1160	Staff Dev. Contracted Services	46,189	65,000	18,811	40.73%
NS54	201.2357.260.370.9.1160.21660.1	1160	District Prof. Dev. Memberships	0	0	0	0.00%
NS55	201.2357.260.370.9.1160.21661.1	1160	District Memberships	34,236	25,000	-9,236	-26.98%
S42	201.2353.110.370.9.1160.21602.1	1160	Curr. Dev. Stipends	59,927	58,000	-1,927	-3.22%
S43	201.2353.110.370.9.1160.21603.1	1160	Staff Development/Pupil	5,000	0	-5,000	-100.00%
S44	201.2355.130.370.9.1160.21604.1	1160	Professional Dev. Substitute Salary	16,000	16,000	0	0.00%
S47	201.2353.110.370.9.1160.21608.1	1160	Staff Dev. Professional Salary	16,061	11,000	-5,061	-31.51%
S48	201.2357.110.370.9.1160.21609.1	1160	Staff Dev. Tuition Reimbursement	30,200	23,000	-7,200	-23.84%
S49	201.2357.110.370.9.1160.21610.1	1160	Staff Dev. Mentoring	12,863	9,000	-3,863	-30.03%
		PROFESSIONAL DEVELOPMENT Total		254,260	229,000	-25,260	-9.93%
L10	201.2305.110.370.1.1180.21803.1	1180	Science Longevity	22,629	29,758	7,129	31.50%
NS57	201.2430.250.370.1.1180.21851.1	1180	Science S/M	23,500	41,722	18,222	77.54%
NS58	201.2410.260.370.1.1180.21852.1	1180	Science Textbooks/Curriculum	10,000	79,508	69,508	695.08%
NS59	201.2420.240.370.1.1180.21853.1	1180	Science Maintenance Contracts	1,517	4,000	2,483	163.61%

Alias	Account	School Program	Account Description	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS60	201.2420.260.370.1.1180.21854.1	1180	Science Toxic Waste Disposal	2,613	0	-2,613	-100.00%
NS61	201.2420.260.370.1.1180.21855.1	1180	Science Equipment	15,319	0	-15,319	-100.00%
S52	201.2305.110.370.1.1180.21801.1	1180	Science Teaching Salary	1,797,522	1,913,341	115,819	6.44%
S53	201.2220.110.370.1.1180.21802.1	1180	Science Dept. Chair	69,792	71,711	1,919	2.75%
S54	201.2315.110.370.1.1180.21804.1	1180	Chemical Hygiene Coord.	4,500	0	-4,500	-100.00%
		SCIENCE TOTAL		1,947,392	2,140,040	192,648	9.89%
L11	201.2305.110.370.1.1190.21903.1	1190	Soc. Studies Longevity	29,870	40,918	11,048	36.99%
NS62	201.2430.250.370.1.1190.21951.1	1190	Social Studies S/M	6,925	8,744	1,819	26.27%
NS63	201.2410.260.370.1.1190.21952.1	1190	Social Studies Textbooks/Curriculum	5,722	4,997	-725	-12.67%
NS64	201.2440.260.370.1.1190.21953.1	1190	Social Studies Collaborative	0	0	0	0.00%
S55	201.2305.110.370.1.1190.21901.1	1190	Social Studies Teaching Salary	1,516,981	1,541,121	24,140	1.59%
S56	201.2220.110.370.1.1190.21902.1	1190	Soc. Studies Dept. Chair	53,923	62,651	8,728	16.19%
		SOCIAL STUDIES TOTAL		1,613,421	1,658,431	45,010	2.79%
L12	201.2305.110.370.2.1200.22012.1	1200	Special Ed. Longevity	16,251	12,089	-4,162	-25.61%
NS65	201.2110.250.370.2.1200.22051.1	1200	SPED Supervision S/M	3,758	3,500	-258	-6.87%
NS66	201.2430.250.370.2.1200.22052.1	1200	SPED Teaching S/M	4,597	10,000	5,403	117.53%
NS67	201.2720.250.370.2.1200.22053.1	1200	SPED Testing S/M	4,155	5,000	845	20.34%
NS68	201.2430.250.370.2.1200.22054.1	1200	SPED Alternative Ed. S/M	1,407	0	-1,407	-100.00%
NS69	201.2320.240.370.2.1200.22055.1	1200	SPED Contracted Services	285,000	347,319	62,319	21.87%
NS70	201.2440.240.370.2.1200.22056.1	1200	SPED Evaluation Services	28,284	0	-28,284	-100.00%
NS71	201.2440.260.370.2.1200.22057.1	1200	SPED Non-District Travel	53	10,000	9,947	18767.92%
NS72	201.2451.260.370.2.1200.22058.1	1200	SPED Computer Software	0	500	500	100.00%
NS73	201.9100.260.370.2.1200.22059.1	1200	SPED Massachusetts Tuitions	147,813	0	-147,813	-100.00%
NS74	201.9200.260.370.2.1200.22060.1	1200	SPED Out-of-State Tuitions	127,023	0	-127,023	-100.00%
NS75	201.9300.260.370.2.1200.22061.1	1200	SPED Non-Public Tuitions	1,880,226	3,024,471	1,144,245	60.86%
NS76	201.9400.260.370.2.1200.22062.1	1200	SPED Collaborative Tuitions	279,969	169,548	-110,421	-39.44%
NS77	201.7300.260.370.2.1200.22063.1	1200	SPED New Equipment	7,500	7,400	-100	-1.33%
NS78	201.2440.260.370.2.1200.22064.1	1200	SPED Assistive Technology	0	5,000	5,000	100.00%
NS79	201.2430.250.370.2.1200.22065.1	1200	Pathways Program S/M	3,615	0	-3,615	-100.00%
NS80	201.2110.260.370.2.1200.22066.1	1200	SPED Director Travel	343	800	457	133.24%
NS81	201.2410.260.370.2.1200.22067.1	1200	SPED Equipment Repair	164	1,080	916	558.54%
NS82A	201.9900.260.900.2.1200.22068.1	1200	Circuit Breaker Receipts Budget Offset	0	-860,469	-860,469	100.00%
S57	201.2110.110.370.2.1200.22001.1	1200	SPED Director Salary	67,816	70,512	2,696	3.98%
S58	201.2305.110.370.2.1200.22002.1	1200	SPED Teaching Salary	882,738	888,567	5,829	0.66%
S59	201.2330.130.370.2.1200.22003.1	1200	SPED Tutor Salary	1,008,392	946,520	-61,872	-6.14%
S60	201.2440.130.370.2.1200.22004.1	1200	SPED Home Tutor Salary	0	7,500	7,500	100.00%
S61	201.2305.110.370.2.1200.22005.1	1200	SPED Alt. Ed. Regular Teaching Salary	21,985	51,510	29,525	134.30%
S62	201.2800.110.370.2.1200.22006.1	1200	SPED H.S. Psych. Salary	347,210	362,439	15,229	4.39%
S63	201.2330.130.370.2.1200.22007.1	1200	SPED Aides Salary	35,000	30,691	-4,309	-12.31%

Alias	Account	School Program	Account Description	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
S64	201.2110.120.370.2.1200.22008.1	1200	SPED Clerical Salary	61,300	82,101	20,801	33.93%
S65	201.2305.110.370.2.1200.22009.1	1200	Pathways Summer Program Sal.	29,466	29,845	379	1.29%
S66	201.2320.110.370.2.1200.22010.1	1200	H.S. S/L Pathologist	112,202	111,596	-606	-0.54%
S67	201.2220.110.370.2.1200.22011.1	1200	Special Ed. Dept. Chair	73,508	71,711	-1,797	-2.44%
S69	201.2305.110.370.2.1200.22014.1	1200	Summer School SPED Teaching	0	5,400	5,400	100.00%
S70	201.2330.130.370.2.1200.22015.1	1200	Summer School SPED Tutor	0	1,575	1,575	100.00%
		SPECIAL ED TOTAL		5,429,775	5,396,205	-33,570	-0.62%
S72	201.2325.130.370.1.1210.22102.1	1210	Substitute Salary	82,500	70,000	-12,500	-15.15%
S73	201.2325.130.370.2.1210.22103.1	1210	Substitute SPED Salary	3,500	3,500	0	0.00%
S74	201.2325.130.370.1.1210.22104.1	1210	Long Term Subs	2,500	70,000	67,500	2700.00%
		SUBSTITUTES Total		88,500	143,500	55,000	62.15%
NS83	201.2430.250.370.1.1220.22251.1	1220	Applied Tech. Teaching S/M	8,729	10,269	1,540	17.64%
NS84	201.2410.260.370.1.1220.22252.1	1220	Applied Tech. Textbooks/Curriculum	593	315	-278	-46.87%
NS85	201.2420.240.370.1.1220.22253.1	1220	Applied Tech. Maint. Contracts	145	0	-145	-100.00%
NS86	201.7300.260.370.1.1220.22254.1	1220	Appl. Tech. New Equipment	481	525	44	9.22%
NS87	201.2440.260.370.1.1220.22255.1	1220	Applied Tech. YTE Contr. Serv.	833	0	-833	-100.00%
		TECH ED. APPLIED TECHNOLOGY Total		10,780	11,109	329	3.05%
NS88	201.2430.250.370.1.1250.22551.1	1250	Theatre Arts Tch. S/M	0	5,000	5,000	100.00%
S81	201.2305.110.370.1.1250.22501.1	1250	Theatre Arts Tch. Salary	20,800	27,201	6,401	30.77%
		THEATRE ARTS Total		20,800	32,201	11,401	54.81%
S82	201.2110.110.500.6.2300.23001.1	2300	Adult Ed. Director Salary	2	0	-2	-100.00%
S83	201.2110.120.500.6.2300.23002.1	2300	Adult Ed. Clerical Salary	2	0	-2	-100.00%
		ADULT&COMMU NITY EDUCATION Total		4	0	-4	-100.00%
NS90	201.3510.260.370.9.2310.23151.1	2310	Athletic Insurance	0	2,600	2,600	100.00%
NS90B	201.3510.260.370.9.2310.23152.1	2310	Officials	32,216	0	-32,216	-100.00%
NS91	201.3510.260.370.9.2310.23153.1	2310	Facilities Rental	23,941	22,500	-1,441	-6.02%
NS92	201.3510.240.370.9.2310.23154.1	2310	Contracted Service	0	0	0	0.00%
S84	201.3510.110.370.9.2310.23101.1	2310	Athletics Director Salary	136,305	135,888	-417	-0.31%
S85	201.3510.110.370.9.2310.23102.1	2310	Coaches Salary	301,658	426,720	125,062	41.46%
S86	201.3510.110.370.9.2310.23103.1	2310	Trainers Salary	76,652	78,583	1,931	2.52%
S88	201.3510.130.370.9.2310.23105.1	2310	Athletics Drivers Salary	94,273	99,852	5,579	5.92%
S89	201.3510.120.370.9.2310.23106.1	2310	Athletics Dept. Clerical Sal.	11,200	26,000	14,800	132.14%
		ATHLETICS Total		676,245	792,143	115,898	17.14%
NS93	201.2430.250.370.1.2320.23251.1	2320	Central Supply S/M	6,051	6,050	-1	-0.02%
		CENTRAL SUPPLY Total		6,051	6,050	-1	-0.02%
NS94	201.3520.250.370.9.2330.23351.1	2330	Co-Curricular S/M	16,161	10,000	-6,161	-38.12%
NS95	201.3520.260.370.9.2330.23352.1	2330	Co-Curricular Fees	16,371	10,000	-6,371	-38.92%
S91	201.3520.110.370.9.2330.23301.1	2330	Co-Curricular Professional Salary	234,250	250,000	15,750	6.72%

Alias	Account	School Program	Account Description	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
S92	201.3520.130.370.9.2330.23302.1	2330	Radio Station Mgr. Salary	80,397	82,350	1,953	2.43%
S93	201.3520.130.370.9.2330.23303.1	2330	Radio Station Staff Assists	7,500	11,956	4,456	59.41%
		CO-CURRICULAR Total		354,679	364,306	9,627	2.71%
NS100	201.1230.120.370.9.2340.23405.1	2340	Neg. Funds - Non-Bargaining	12,500	0	-12,500	-100.00%
NS96	201.5100.110.370.1.2340.23401.1	2340	Sick Leave - Instructional	41,989	58,640	16,651	39.66%
NS97	201.2305.110.370.1.2340.23402.1	2340	Professional Contingency	12,500	150,000	137,500	1100.00%
NS98	201.5100.110.370.1.2340.23403.1	2340	Early Retirement Incentive	0	80,000	80,000	100.00%
NS99	201.2305.110.370.1.2340.23404.1	2340	Negotiation Funds - Contracts	35,000	0	-35,000	-100.00%
		CONTINGENCY Total		101,989	288,640	186,651	183.01%
NS101	201.2430.250.370.1.2350.23551.1	2350	Copy Service S/M	5,218	5,500	282	5.41%
NS102	201.2420.240.370.1.2350.23552.1	2350	Copier Lease/Purchase	9,286	10,999	1,713	18.45%
NS103	201.4230.240.370.9.2350.23553.1	2350	Copier Repair	524	0	-524	-100.00%
NS104	201.4230.240.370.9.2350.23554.1	2350	Copier Maintenance	888	5,500	4,612	519.51%
S94	201.2330.130.370.1.2350.23501.1	2350	Copy Service Operator Salary	22,583	22,687	104	0.46%
S95	201.2330.130.370.1.2350.23502.1	2350	Copy Serv. Transportation Salary	0	0	0	0.00%
		COPY SERVICE Total		38,498	44,686	6,188	16.07%
NS105	201.7300.260.370.1.2360.23651.1	2360	CCHS New Equipment	10,000	0	-10,000	-100.00%
NS106	201.7400.260.370.1.2360.23652.1	2360	CCHS Replacement Equipment	10,000	0	-10,000	-100.00%
NS107	201.7400.260.370.1.2360.23653.1	2360	CCHS Classroom Equipment	10,000	0	-10,000	-100.00%
NS108	201.7400.260.910.9.2360.23654.1	2360	Ripley Equipment	0	0	0	0.00%
		EQUIPMENT Total		30,000	0	-30,000	-100.00%
NS108B	201.2440.260.370.1.2370.23751.1	2370	Field Trip Expenses	1,474	0	-1,474	-100.00%
S96	201.2440.130.370.1.2370.23701.1	2370	Field Trip Drivers Salary	26,378	30,000	3,622	13.73%
		FIELD TRIPS Total		27,852	30,000	2,148	7.71%
NS109	201.3200.250.370.9.2390.23951.1	2390	Health Services S/M	2,067	2,050	-17	-0.81%
NS110	201.3200.240.900.9.2390.23952.1	2390	Hlth. Serv. Contr. Services	0	0	0	0.00%
NS111	201.3200.260.370.9.2390.23953.1	2390	Hlth. Serv. Equipment Maintenance	0	0	0	0.00%
S97	201.3200.110.370.9.2390.23901.1	2390	Nurse/Nurse Asst. Sal.	154,483	191,953	37,470	24.26%
		HEALTH SERVICES Total		156,550	194,003	37,453	23.92%
S98	201.2220.120.370.1.2400.24001.1	2400	Paras: Dept. Clerical Salary	76,443	117,974	41,531	54.33%
S99	201.3600.130.370.1.2400.24002.1	2400	Paras: Campus Monitor Salary	49,025	55,175	6,150	12.54%
		PARAPROFESSIO NALS Total		125,468	173,149	47,681	38.00%
NS112	201.2440.260.370.1.2410.24151.1	2410	School District Travel	1,700	1,700	0	0.00%
		SCHOOL DISTRICT TRAVEL Total		1,700	1,700	0	0.00%
NS113	201.1210.250.370.9.3510.25151.1	3510	Supt. S/M	4,318	4,550	232	5.37%
NS114	201.1210.260.370.9.3510.25152.1	3510	Supt. Consultant Contract	2,500	0	-2,500	-100.00%
NS115	201.1210.240.370.9.3510.25153.1	3510	Supt. Contracted Services	0	1,800	1,800	100.00%
NS116	201.1210.260.370.9.3510.25154.1	3510	Supt. Memberships	2,914	5,150	2,236	76.73%
NS117	201.5200.260.370.9.3510.25155.1	3510	Supt. Insurance	145	0	-145	-100.00%

Alias	Account	School Program	Account Description	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS119	201.1210.260.370.9.3510.25156.1	3510	Supt. Prof. Development	1,020	2,000	980	96.08%
NS123	201.1220.250.370.9.3510.25161.1	3510	Dir of Teach/Learn S/M	2,639	800	-1,839	-69.69%
NS124	201.1220.240.370.9.3510.25162.1	3510	Dir of Teach/Learn Contr. Services	0	500	500	100.00%
NS126	201.1220.260.370.9.3510.25164.1	3510	Dir of Teach/Learn Prof. Development	207	2,500	2,293	1107.73%
NS127	201.1410.250.370.9.3510.25171.1	3510	Business Office S/M	10,567	2,500	-8,067	-76.34%
NS128	201.1410.240.370.9.3510.25172.1	3510	Bus. Office Contr. Services	9,000	6,300	-2,700	-30.00%
NS129	201.1410.260.370.9.3510.25173.1	3510	Bus. Office Legal Adv.	2,738	0	-2,738	-100.00%
NS130	201.1410.260.370.9.3510.25174.1	3510	Bus. Office Memberships	1,416	1,000	-416	-29.38%
NS131	201.1410.260.370.9.3510.25175.1	3510	Bus. Office Prof. Dev.	21	2,000	1,979	9423.81%
NS132	201.1420.250.370.9.3510.25181.1	3510	Human Resources Office S/M	1,363	1,400	37	2.71%
NS133	201.1420.240.370.9.3510.25182.1	3510	Human Resources Contr. Serv.	9,000	9,800	800	8.89%
NS134	201.1420.260.370.9.3510.25183.1	3510	Human Resources Legal Adv.	292	0	-292	-100.00%
NS135	201.1420.260.370.9.3510.25184.1	3510	Human Resources Memberships	210	220	10	4.76%
NS136	201.1420.260.370.9.3510.25185.1	3510	Human Resources Prof. Dev.	2,500	1,000	-1,500	-60.00%
NS137	201.1420.260.370.9.3510.25186.1	3510	Human Resources Recruiting Exp.	3,638	1,000	-2,638	-72.51%
NS138	201.1430.260.370.9.3510.25191.1	3510	Legal Services	50,000	40,000	-10,000	-20.00%
NS139	201.1435.260.370.9.3510.25192.1	3510	Legal Settlements	0	0	0	0.00%
S100	201.1210.110.370.9.3510.25101.1	3510	Superintendent's Salary	81,800	84,050	2,250	2.75%
S101	201.1210.120.370.9.3510.25102.1	3510	Supt. Support Staff	34,114	38,319	4,205	12.33%
S103	201.1230.110.370.9.3510.25115.1	3510	Dir. of Teaching/Learning Sal.	74,702	76,570	1,868	2.50%
S104	201.1220.120.370.9.3510.25104.1	3510	Teach/Learning Support Staff	57,578	66,388	8,810	15.30%
S106	201.1410.110.370.9.3510.25106.1	3510	Director of Finance & Operations	100,442	84,769	-15,673	-15.60%
S107	201.1410.120.370.9.3510.25107.1	3510	Financial Serv. Staff	198,613	207,806	9,193	4.63%
S108	201.1420.110.370.9.3510.25108.1	3510	Director of Human Resources	70,177	47,265	-22,912	-32.65%
S109	201.1420.120.370.9.3510.25109.1	3510	Human Resources Staff Sal.	66,121	50,883	-15,238	-23.05%
		ADMIN Total		788,035	738,570	-49,465	-6.28%
NS140	201.2210.250.370.9.3520.25251.1	3520	Principals S/M	22,500	22,455	-45	-0.20%
NS141	201.2420.240.370.9.3520.25252.1	3520	Principals Copier Maintenance	2,500	2,500	0	0.00%
NS142	201.2210.260.370.9.3520.25253.1	3520	Graduation Expenses	19,772	19,598	-174	-0.88%
NS143	201.2210.260.370.9.3520.25254.1	3520	Prin. Prof. Development	6,500	6,550	50	0.77%
S110	201.2210.110.370.9.3520.25201.1	3520	Principal's Salary	169,777	174,023	4,246	2.50%
S111	201.2210.120.370.9.3520.25202.1	3520	Principals Clerical Salary	276,771	297,981	21,210	7.66%
S112	201.2210.110.370.9.3520.25203.1	3520	Asst. Principals	271,999	278,802	6,803	2.50%
		PRINCIPALS Total		769,819	801,909	32,090	4.17%
NS144	201.1110.250.370.9.3530.25351.1	3530	School Committee S/M	1,607	1,600	-7	-0.42%
NS145	201.1110.260.370.9.3530.25352.1	3530	School Committee Dues	2,500	6,800	4,300	172.00%
NS146	201.1110.260.370.9.3530.25353.1	3530	School Committee Conferences	500	500	0	0.00%
NS147	201.1110.240.370.9.3530.25354.1	3530	School Comm. Contr. Services	1,007	1,000	-7	-0.70%
S113	201.1110.120.370.9.3530.25301.1	3530	School Comm. Clerical Salary	3,500	3,500	0	0.00%

Alias	Account	School Program	Account Description	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
		SCHOOL COMMITTEE Total		9,114	13,400	4,286	47.03%
NS148	201.7100.260.370.9.4610.26151.1	4610	Capital Outlay - Grounds	15,000	0	-15,000	-100.00%
NS149	201.7200.260.370.9.4610.26152.1	4610	Capital Outlay - Buildings	10,000	0	-10,000	-100.00%
NS150	201.7200.260.370.9.4610.26153.1	4610	Capital Outlay - Designers	10,000	0	-10,000	-100.00%
NS151	201.7300.260.370.9.4610.26154.1	4610	Capital Outlay - Equipment	15,000	0	-15,000	-100.00%
NS151A	201.7350.260.900.9.4610.26155.1	4610	Capital Outlay - Technology	0	0	0	0.00%
		CAPITAL OUTLAY Total		50,000	0	-50,000	-100.00%
NS153	201.4110.250.370.9.4620.26251.1	4620	Bldg. Serv. Wkr. S/M	25,000	31,750	6,750	27.00%
NS154	201.4110.250.370.9.4620.26252.1	4620	Ripley Bldg. Serv. Wkr. S/M	0	0	0	0.00%
NS155	201.4110.260.370.9.4620.26253.1	4620	Bldg. Serv. Wkr. Uniforms	6,002	0	-6,002	-100.00%
NS156	201.4110.260.370.9.4620.26254.1	4620	Bldg. Serv. Wkr. Fees	92	0	-92	-100.00%
NS157	201.7400.260.370.9.4620.26255.1	4620	Bldg. Serv. Wkr. Equipment	0	15,000	15,000	100.00%
S114	201.4110.130.370.9.4620.26201.1	4620	Bldg. Serv. Wkr. Salary	486,754	501,724	14,970	3.08%
S115	201.4110.130.370.9.4620.26202.1	4620	Bldg. Serv. Wkr. Overtime	79,332	79,332	0	0.00%
S116	201.4110.130.370.9.4620.26203.1	4620	Ripley Bldg. Serv. Wkr. Sal.	30,085	26,142	-3,943	-13.11%
S117	201.4110.130.370.9.4620.26204.1	4620	Ripley Bldg. Serv. Wkr. Overtime	1,694	1,694	0	0.00%
S118	201.4110.120.370.9.4620.26205.1	4620	Receptionist Salary	927	0	-927	-100.00%
		CUSTODIAL SERVICES Total		629,886	655,642	25,756	4.09%
NS158	201.1450.250.370.9.4630.26351.1	4630	I.T. Services Office S/M	7,118	15,000	7,882	110.74%
NS159	201.2451.250.370.1.4630.26352.1	4630	Micro Computer Repair S/M	4,143	0	-4,143	-100.00%
NS160	201.1450.240.900.9.4630.26353.1	4630	Contr. Services - Web Page	3,000	3,000	0	0.00%
NS161	201.1450.260.370.9.4630.26354.1	4630	I. T. Services Server Maintenance	9,000	0	-9,000	-100.00%
NS162	201.1450.260.370.9.4630.26355.1	4630	I. T. Services New Equipment	58,401	70,000	11,599	19.86%
NS163	201.4400.260.370.9.4630.26356.1	4630	I. T. Services Networking	65,000	86,000	21,000	32.31%
NS164	201.2455.260.370.1.4630.26361.1	4630	I. T. Services Software Dev.	0	0	0	0.00%
NS165	201.1450.260.370.9.4630.26362.1	4630	I. T. Services Software Lease/Purchase	20,000	0	-20,000	-100.00%
NS166	201.1450.260.370.9.4630.26363.1	4630	I. T. Serv. Admin. Software Support	58,268	73,000	14,732	25.28%
NS167	201.1450.260.370.9.4630.26365.1	4630	I. T. Serv. Software Maint./Financials	2,120	0	-2,120	-100.00%
NS168	201.2250.260.370.9.4630.26366.1	4630	I. T. Serv. Software Maint./Student	15,000	0	-15,000	-100.00%
NS169	201.4230.260.900.9.4630.26367.1	4630	I.T. Vehicle Maint.	1,205	500	-705	-58.51%
NS170	201.4230.260.900.9.4630.26368.1	4630	I.T. Gasoline	1,584	350	-1,234	-77.90%
NS171	201.4230.260.900.9.4630.26369.1	4630	I.T. Vehicle Insurance	350	450	100	28.57%
S119	201.1450.110.370.9.4630.26301.1	4630	Dir. of Info. Tech.	73,702	75,545	1,843	2.50%
S120	201.1450.130.370.9.4630.26302.1	4630	I.T. Services Unit Ldr. Salary	109,159	157,145	47,986	43.96%
S121	201.1450.130.370.9.4630.26303.1	4630	I.T. Sr. Support Analyst Sal.	345,673	270,709	-74,964	-21.69%
S122	201.1450.110.370.9.4630.26306.1	4630	Digital Literacy Administrator	0	0	0	0.00%
S123	201.1450.130.370.9.4630.26305.1	4630	Communication Support Specialist	0	0	0	0.00%
S124	201.1450.120.370.9.4630.26304.1	4630	I.T. Services Clerical Sal.	28,418	30,895	2,477	8.72%
		INFO. TECH. SERVICES Total		802,141	782,594	-19,547	-2.44%

Alias	Account	School Program	Account Description	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS174	201.4210.250.370.9.4640.26451.1	4640	Maintenance S/M - Grounds	26,994	39,010	12,016	44.51%
NS175	201.4220.250.370.9.4640.26452.1	4640	Maint. S/M - Buildings	35,000	56,500	21,500	61.43%
NS176	201.4210.240.370.9.4640.26453.1	4640	Maint. Contr. Services - Grounds	63,623	84,400	20,777	32.66%
NS177	201.4220.240.370.9.4640.26454.1	4640	Maint. Contr. Services - Buildings	60,000	127,410	67,410	112.35%
NS178	201.4210.240.370.9.4640.26455.1	4640	Maint. Contr. Services - Snow Plow	41,587	42,000	413	0.99%
NS179	201.4200.260.370.9.4640.26456.1	4640	Maintenance Uniforms	1,500	0	-1,500	-100.00%
NS180	201.4200.260.370.9.4640.26457.1	4640	Trash Pickup & Recycling	2,500	27,000	24,500	980.00%
NS181	201.4200.260.370.9.4640.26458.1	4640	Maintenance Fees	8,287	0	-8,287	-100.00%
NS182	201.7400.260.370.9.4640.26459.1	4640	Maint. Replacement Equipment	2,500	20,000	17,500	700.00%
S125	201.4200.130.370.9.4640.26401.1	4640	Maintenance Manager Salary	50,933	52,207	1,274	2.50%
S126	201.4200.130.370.9.4640.26402.1	4640	Maintenance Salary	118,618	145,512	26,894	22.67%
S127	201.4200.130.370.9.4640.26403.1	4640	Maintenance Overtime	20,000	20,000	0	0.00%
S128	201.4200.130.370.9.4640.26404.1	4640	Maint. Supplemental Labor	10,000	15,000	5,000	50.00%
S128A	201.4200.130.370.9.4640.26406.1	4640	Maintenance Assistant Manager Salary	0	28,000	28,000	100.00%
S129	201.4200.120.370.9.4640.26405.1	4640	Maintenance Clerical Salary	4,076	4,047	-29	-0.70%
S130	201.4200.120.370.9.4640.26406.1	4640	Assistant Maintenance Manager Salary	34,000	0	-34,000	-100.00%
		MAINT/ BUILDINGS& GROUNDS Total		479,617	661,086	181,469	37.84%
NS183	201.4230.250.370.9.4650.26551.1	4650	Maintenance S/M - Vehicles	17,766	0	-17,766	-100.00%
NS184	201.4230.250.370.9.4650.26552.1	4650	Maintenance S/M - Equipment	61,138	0	-61,138	-100.00%
NS185	201.4230.240.370.9.4650.26553.1	4650	Maint. Contr. Serv. - Equipment	67,683	0	-67,683	-100.00%
NS186	201.4230.260.370.9.4650.26554.1	4650	Maintenance Gasoline	3,509	3,700	191	5.43%
NS187	201.4230.260.370.9.4650.26555.1	4650	Maint. Vehicle Insurance	1,025	1,300	275	26.80%
NS188	201.7600.260.370.9.4650.26556.1	4650	Maint. Vehicle Replacement	0	30,000	30,000	100.00%
		MAINT/ EQUIPMENT& VEHICLES Total		151,122	35,000	-116,122	-76.84%
NS189	201.3300.250.370.1.4660.26651.1	4660	Transportation S/M	80,000	56,179	-23,821	-29.78%
NS190	201.3300.260.370.1.4660.26652.1	4660	Accident Repairs	3,551	0	-3,551	-100.00%
NS191	201.3300.260.370.1.4660.26653.1	4660	Gasoline/Diesel Fuel	40,000	55,839	15,839	39.60%
NS192	201.3300.260.370.1.4660.26654.1	4660	Trans. Vehicle Insurance	2,848	6,827	3,979	139.71%
NS193	201.3300.260.370.1.4660.26655.1	4660	Trans. Computer Equipment	963	0	-963	-100.00%
NS194	201.3300.260.370.1.4660.26656.1	4660	Trans. Alcohol & Drug Testing	326	0	-326	-100.00%
NS195	201.3300.260.370.1.4660.26657.1	4660	Trans. Staff Development	4,000	0	-4,000	-100.00%
NS196	201.3300.260.370.1.4660.26658.1	4660	Transportation Fees	3,000	0	-3,000	-100.00%
NS197	201.7600.260.370.1.4660.26659.1	4660	Trans. Vehicle Replacement	180,000	255,872	75,872	42.15%
NS198	201.3300.240.370.1.4660.26660.1	4660	Trans. Contracted Service	30,000	38,611	8,611	28.70%
NS199	201.3300.260.370.1.4660.26661.1	4660	Trans. Leases	5,000	0	-5,000	-100.00%
S131	201.3300.130.370.1.4660.26601.1	4660	Transportation Manager Salary	33,585	38,067	4,482	13.35%
S132	201.3300.130.370.1.4660.26600.1	4660	Trans. Drivers Salary - Acton	0	0	0	0.00%
S132B	201.3300.130.370.1.4660.26602.1	4660	Drivers' Salary	594,979	400,087	-194,892	-32.76%
S133	201.3300.130.370.1.4660.26603.1	4660	Drivers' Overtime	12,500	12,500	0	0.00%

Alias	Account	School Program	Account Description	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
S134	201.3300.130.370.1.4660.26604.1	4660	Mechanics' Salary	61,209	88,273	27,064	44.22%
S135	201.3300.130.370.1.4660.26605.1	4660	Mechanics' Overtime	6,583	6,583	0	-0.01%
S136	201.3300.130.370.1.4660.26606.1	4660	Trans. Coordinator Salary	52,648	54,698	2,050	3.89%
		TRANSPORTATION Total		1,111,193	1,013,536	-97,657	-8.79%
NS200	201.3300.260.370.2.4670.26751.1	4670	SPED CASE Trans. Contracted Services	410,000	484,681	74,681	18.21%
NS201	201.3300.260.370.2.4670.26752.1	4670	SPED OTHER Trans. Contracted Services	81,107	81,107	0	0.00%
NS203	201.3300.260.370.2.4670.26762.1	4670	SPED Gasoline	301	0	-301	-100.00%
NS204	201.3300.260.370.2.4670.26763.1	4670	SPED Vehicle Insurance	228	305	77	33.87%
NS205	201.3300.250.370.2.4670.26764.1	4670	SPED VEHICLE S/M	0	250	250	100.00%
		SPECIAL ED TRANSPORT- ATION Total		491,636	566,343	74,707	15.20%
NS206	201.4120.260.370.9.4680.26851.1	4680	CCHS Heating	61,032	67,135	6,103	10.00%
NS207	201.4120.260.910.9.4680.26852.1	4680	Ripley Heating	12,293	13,522	1,229	10.00%
NS208	201.4120.260.370.9.4680.26853.1	4680	Trans. Repair Heating	9,174	5,386	-3,788	-41.29%
NS210	201.4120.240.370.9.4680.26860.1	4680	Contracted Serv. - Burners	0	0	0	0.00%
NS212	201.4120.240.370.9.4680.26862.1	4680	Contr. Services - Controls	0	0	0	0.00%
		UTILITIES/ HEATING OF BUILDINGS Total		82,499	86,043	3,544	4.30%
NS204B	201.3300.260.910.9.4690.26952.1	4690	Transportation Electricity	0	4,155	4,155	100.00%
NS213	201.4130.260.370.9.4690.26951.1	4690	CCHS Electricity	299,901	280,232	-19,669	-6.56%
NS214	201.4130.260.910.9.4690.26952.1	4690	Ripley Electricity	28,767	27,007	-1,760	-6.12%
NS216	201.4130.260.370.9.4690.26960.1	4690	CCHS Water/Sewer	30,600	25,431	-5,169	-16.89%
NS217	201.4130.260.910.9.4690.26961.1	4690	Ripley Water/Sewer	1,377	2,657	1,280	92.93%
NS219	201.4130.260.370.9.4690.26970.1	4690	Telephone	46,985	45,010	-1,975	-4.20%
NS220	201.4130.260.370.9.4690.26980.1	4690	Trash Pickup & Recycling	22,931	0	-22,931	-100.00%
		UTILITIES OTHER Total		430,561	384,492	-46,069	-10.70%
NS221	201.8200.260.370.9.5800.28051.1	5800	Debt Service Banking	3,600	0	-3,600	-100.00%
NS249	201.8100.260.370.9.5800.28060.1	5800	H.S. 08 - Principal	0	0	0	0.00%
NS250	201.8200.260.370.9.5800.28061.1	5800	H.S. 08 - Interest	0	0	0	0.00%
NS257	201.8200.260.370.9.5800.28068.1	5800	H.S. '13 Building - Principal	1,300,000	1,300,000	0	0.00%
NS258	201.8200.260.370.9.5800.28069.1	5800	H.S. '13 Building - Interest	823,049	764,091	-58,958	-7.16%
NS261	201.8200.260.370.9.5800.28072.1	5800	H.S. '15 Building - Principal	1,350,000	1,350,000	0	0.00%
NS262	201.8200.260.370.9.5800.28073.1	5800	H.S. '15 Building - Interest	845,157	787,189	-57,968	-6.86%
NS263	201.8200.260.370.9.5800.28075.1	5800	H.S. '16 Bus BAN - Interest	2,672	0	-2,672	-100.00%
NS264	201.8100.260.370.9.5800.28074.1	5800	H.S. '16 Bus BAN - Optional Principal	133,572	0	-133,572	-100.00%
NS265	201.8100.260.370.9.5800.28076.1	5800	H.S. '19 Multipurpose BAN - Principal	0	25,000	25,000	100.00%
NS266	201.8100.260.370.9.5800.28078.1	5800	H.S. '16 Building - Principal	115,000	115,000	0	0.00%
NS267	201.8200.260.370.9.5800.28077.1	5800	H.S. '18 Landfill - Interest	18,000	52,240	34,240	190.22%
NS268	201.8200.260.370.9.5800.28079.1	5800	H.S. '16 Building - Interest	59,250	55,800	-3,450	-5.82%
NS269	201.8200.260.370.9.5800.28080.1	5800	H.S. '16 Building BAN - Interest	1,000	0	-1,000	-100.00%
		DEBT SERVICE Total		4,651,300	4,449,320	-201,980	-4.34%

Alias	Account	School Program	Account Description	FY19 Budget	FY20 Budget	FY20 Budget vs FY19 Budget Difference	FY19/FY20 % Difference
NS222	201.5200.260.370.9.5810.28151.1	5810	Workers' Compensation	125,292	129,091	3,799	3.03%
NS224	201.5200.260.370.9.5810.28153.1	5810	FICA Medical Insurance	277,750	275,281	-2,469	-0.89%
NS225	201.5200.260.370.9.5810.28154.1	5810	Unemployment Compensation	15,000	22,000	7,000	46.67%
NS226	201.5200.260.370.9.5810.28155.1	5810	Hospital/Life Insurance	1,267,605	1,394,366	126,761	10.00%
NS227	201.5200.260.370.9.5810.28156.1	5810	Social Security Tax	55,539	45,773	-9,766	-17.58%
NS228	201.5260.260.370.9.5810.28157.1	5810	Public Liability Insurance	34,418	38,363	3,945	11.46%
NS229	201.5260.260.370.9.5810.28158.1	5810	Sch. Comm. Prof. Liability	4,062	6,565	2,503	61.61%
NS230	201.5260.260.370.9.5810.28159.1	5810	Nurses Liability Insurance	500	240	-260	-52.00%
NS231	201.5200.260.370.9.5810.28163.1	5810	Retiree Medical Insurance	291,182	349,418	58,236	20.00%
NS232	201.5200.260.370.9.5810.28164.1	5810	OPEB Liability - Active EE Retiree Medical Ins.	600,000	563,444	-36,556	-6.09%
NS233	201.5200.260.370.9.5810.28165.1	5810	Ch. 32(b) Sec 9(a)1/2 Assessments	5,000	0	-5,000	-100.00%
		INSURANCE Total		2,676,348	2,824,541	148,193	5.54%
NS234	201.5100.260.370.9.5820.28251.1	5820	Retirement	744,328	774,118	29,790	4.00%
		RETIREMENT Total		744,328	774,118	29,790	4.00%
NS235	201.9110.260.370.9.5830.28351.1	5830	School Choice Assessment	102,014	98,899	-3,115	-3.05%
NS236	201.9120.260.370.9.5830.28352.1	5830	Charter School Assessment	107,023	80,040	-26,983	-25.21%
		ASSESSMENTS Total		209,037	178,939	-30,098	-14.40%
NS237	201.5500.260.900.9.5840.28451.1	5840	Postage	23,601	15,000	-8,601	-36.44%
NS238	201.5500.240.370.9.5840.28452.1	5840	Audit Contract	39,253	38,850	-403	-1.03%
NS239	201.5500.260.370.9.5840.28453.1	5840	Banking Services	9,729	9,304	-425	-4.37%
NS240	201.5500.260.370.9.5840.28454.1	5840	Treasurer Bonds	650	460	-190	-29.23%
		OTHER FIXED COSTS Total		73,233	63,614	-9,619	-13.13%
		Grand Total		33,749,422	34,687,733	938,311	2.78%

Appendix I: Glossary

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

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

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.

Excess & Deficiency – Every regional school district shall maintain an excess and deficiency fund on its books of account. At the end of every fiscal year, any surplus or deficit in the district's general fund shall be closed to the excess and deficiency fund. This fund cannot exceed 5% of the general fund budget.

E-Rate – Commonly used name for schools and libraries program of the universal service fund, which is administered by the universal service administrative company under the direction of the Federal Communications Commission (FCC). Eligible schools may receive discounts on telecommunications, telecommunications services and internet access, as well as internal connections, managed internal broadband services and basic maintenance of internal connections. Discounts range from 20-90%.

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 were expended almost entirely as part of the High School Building Project.

Appendix I: Glossary (Continued)

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.

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 revenue streams like rebates or refunds from prior year purchases, payments relating to the District’s 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.