

Fiscal Year 2017

Superintendent's Recommended Budget

Supplementary Materials

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Appendix A: Glossary

240 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.

274 Grant: The purpose of this federal grant program is to fund professional development activities that will improve the skills and capacity of educators to meet the diverse needs of students with disabilities and to promote inclusive practices across all settings.

Academic Support: The goal of this state-funded allocation grant program is to enhance academic support services so that all eligible students will meet the state's Competency Determination required for high school graduation.

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.

Circuit Breaker: This is the state special education reimbursement program intended to provide additional funding for high special education costs. Circuit Breaker reimbursement is for the district's prior year costs. The threshold for reimbursement is four times the states' average per pupil cost and the reimbursement is a percentage of this average. This fluctuates from year to year.

Early Childhood Grant: The Early Childhood Special Education Entitlement (ECSE) Grant provides funds to school districts and charter school districts to build capacity and to ensure that eligible 3, 4, and 5 year-old children with disabilities are appropriately identified as eligible for special education and receive developmentally appropriate special education and related services designed to meet their individual

needs in accordance with the Individuals with Disabilities Education Act - 2004 (IDEA-2004) and Massachusetts Special Education laws and regulations.

Education Jobs (Ed Jobs): This was a short-term education fund to support education jobs. It was distributed to states by a formula based on population figures. States distributed funding to school districts based on their own primary funding formula or districts' relative share of federal Title I funds.

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.

General Fund (GF): School Committee's approved budget.

Race to the Top Funds (RTTT): This was funded by the U.S Department of Education and given to states to promote reform in four areas: standards and assessments, great teachers and leaders, school turnaround, and data systems. A portion of the RTTT funding was allocated to participating school districts and charter schools who signed on to address the reform areas.

State Fiscal Stabilization Fund (SFSF): This program was a one-time appropriation under the American Recovery and Reinvestment Act of 2009 (ARRA). SFSF funds were meant to stabilize state and local government budgets in order to minimize and avoid reductions in education and other essential public services.

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

Title IIA Grant: 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.

Appendix B: Multi-Year Comparison

Table 1: Multi-year comparison by 1000 function

FUNCTION	FUNCTION DESCRIPTION	FY15 ACTUALS	FY16 APPROVED BUDGET	FY17 REQUESTED BUDGET	DIFFERENCE
1000	District Leadership and Administration	1,198,378	1,115,571	1,432,145	316,574
2000	Instructional Services	17,995,203	18,362,766	21,571,615	3,208,849
3000	Other School Services	2,520,231	2,552,653	2,742,805	190,152
4000	Maintenance	2,279,561	2,601,726	2,816,803	215,077
5000	Fixed Charges	5,948,120	6,898,819	7,118,857	220,038
7000	Fixed Assets	135,559	108,695	138,220	29,525
8000	Debt Retirement and Service	3,238,988	3,100,863	2,948,691	-152,172
9000	Programs with Other Districts	2,167,081	1,708,737	1,706,203	-2,534
	Totals:	35,483,121	36,449,830	40,475,339	4,025,509

Table 2: Multi-year comparison by 100 function

FUNCTION	FUNCTION DESCRIPTION	FY15 ACTUALS	FY16 APPROVED BUDGET	FY17 REQUESTED BUDGET	DIFFERENCE
1110	School Committee	17,592	20,475	20,750	275
1210	Superintendent	343,283	364,219	357,559	-6,660
1220	Assistant Superintendent	0	0	164,871	164,871
1410	Finance And Business	283,266	282,834	347,671	64,837
1420	Human Resources, Benefits, Personnel	80,407	54,694	54,813	119
1430	Legal	90,478	80,000	80,000	0
1450	District Wide Info Management And Technology	383,353	313,349	406,481	93,132
2000	Instructional Services	14,437	419,152	419,152	0
2110	District Wide Academic Leadership	337,695	324,342	224,438	-99,904
2210	School Building Leadership	1,286,312	1,259,992	1,337,737	77,745
2250	Building Technology	934	46,850	38,630	-8,220
2300	Teaching Services	31,000	38,000	38,000	0
2305	Classroom Teachers	10,542,721	10,452,559	12,286,816	1,834,257
2310	Specialist Teachers	2,010,109	1,812,369	2,631,538	819,169
2315	Instr Coordinators And Team Leaders	200,200	210,895	348,144	137,249
2320	Medical Therapeutic Services	546,117	628,170	722,398	94,228
2325	Substitutes	187,792	211,921	236,921	25,000

2330	Non Clerical Paraprofessionals	1,385,059	1,374,816	1,426,648	51,832
2340	Librarians And Media Center Directors	142,500	143,003	86,826	-56,177
2355	Teacher Instr Staff Prof Days	450	6,530	9,774	3,244
2357	Prof Dev Stipends Providers And Exp	97,279	105,007	180,773	75,766
2410	Textbooks And Related Software/Media/Materials	53,276	112,773	103,428	-9,345
2415	Other Instructional Materials	17,424	24,835	45,481	20,646
2420	Instructional Equipment	33,675	44,086	57,272	13,186
2430	General Supplies	143,209	173,232	190,943	17,711
2440	Other Instructional Services	3,046	9,000	9,000	0
2451	Classroom Instructional Technology	744	1,350	1,600	250
2455	Instructional Software	27,094	28,591	31,712	3,121
2710	Guidance	774,643	766,102	926,364	160,262
2720	Testing And Assessment	0	1,000	1,000	0
2800	Psychological Services	159,487	168,191	217,020	48,829
3100	Attendance And Parent Liaison Services	675	1,500	1,500	0
3200	Health Services	434,602	403,390	479,963	76,573
3300	Student Transportation Services	1,827,858	1,894,195	1,901,966	7,771
3400	Food Services	0	0	66,600	66,600
3510	Athletic Services	231,163	231,468	266,301	34,833
3520	Other Student Activities	25,933	22,100	26,475	4,375
4110	Custodial Services	810,413	887,190	1,032,384	145,194
4120	Heating Of Buildings	209,799	250,349	257,007	6,658
4130	Utility Services	517,721	666,000	664,143	-1,857
4210	Maintenance Of Grounds	121,007	112,179	105,368	-6,811
4220	Maintenance Of Buildings	546,004	577,208	649,001	71,793
4225	Building Security System	17,374	16,900	21,800	4,900
4230	Maintenance Of Equipment	23,479	27,400	22,950	-4,450
4400	Networking And Telecommunications	33,762	64,500	64,150	-350
5100	Employee Retirement	718,804	841,665	819,287	-22,378
5200	Insurance Programs	3,858,756	4,496,565	4,817,727	321,162
5250	Insurance For Retired School Employees	1,079,733	1,328,681	1,246,674	-82,007
5260	Other Non Employee Insurance	114,883	121,538	123,499	1,961
5300	Rental-Lease Of Equipment	143,734	98,620	98,620	0
5400	Debt Service On Current Loans-Rans	0	200	200	0
5450	Debt Service On Current Loans-Bans	9,503	0	0	0
5500	Other Charges	16,061	6,050	6,050	0
5550	Crossing Guards	6,647	5,500	6,800	1,300
7300	Acquisition And Improvement Of Equipment	14,087	8,020	5,970	-2,050
7350	Capital Technology	81,545	88,075	100,250	12,175
7400	Replacement Of Equipment	377	12,600	10,000	-2,600
7600	Replacement Of Motor Vehicles	39,550	0	22,000	22,000

8100	Long Term Debt Retirement/School Construction	2,470,000	2,406,000	2,400,000	-6,000
8200	Long Term Debt Service/School Construction	768,988	694,863	548,691	-146,172
9100	Programs With Other Districts In Ma	3,250	0	0	0
9110	School Choice Tuition	94,135	112,534	110,000	-2,534
9120	Tuition To Charter Schools	520,116	531,904	531,904	0
9300	Tuition To Non-Public Schools	1,358,750	851,424	851,424	0
9400	Undesignated	190,830	212,875	212,875	0
	TOTALS:	35,483,121	36,449,830	40,475,339	4,025,509

Appendix C: Line Item Budget

Table 3: FY2017 Line item budget

FUNCTION	ACCOUNT DESCRIPTION	FY17 BUDGET
1110	PRINTING & ADVERTISING	3,000
1110	SUPPLIES	250
1110	EXPENSES	14,000
1110	VIDEO TAPING	1,000
1110	CONSULTANTS	2,500
1210	SUPPORT STAFF-ADMIN	62,954
1210	ADMIN. SALARY SUPT.	176,505
1210	POSTAGE	25,000
1210	OFFICE SUPPLIES	10,000
1210	CONTRACTED DISTRICT SERVICES	53,000
1210	SUBSCRIPTIONS/BOOKS	500
1210	AFFILIATIONS	7,600
1210	PROFESSIONAL DEVELOPMENT	11,000
1210	TRAVEL AND EXPENSE REIMB	11,000
1220	ADMIN SALARY (NEW FUNCTION)	114,000
1220	SUPPORT STAFF	50,871
1410	BUSINESS SUPPORT-CLERICAL	71,389
1410	ADMIN SALARY BUSINESS OFFICE	90,000
1410	BUSINESS SUPPORT-ADMIN	175,297
1410	TREASURER STIPEND	10,985
1420	HUMAN RESOURCE ACTIVITY	6,500
1420	HUMAN RESOURCES CLERK	18,109
1420	HR CONTRACT SERVICES	25,334
1420	SUBSTITUTE CALLING SERVICE	4,870
1430	LEGAL SERVICE	55,000
1430	SPED LEGAL EXPENSES	25,000
1450	INFORMATION MANAGEMENT SUPPORT	28,500
1450	COMPUTER SUPPLIES/SOFTWARE	1,500
1450	COMPUTER TECH SALARIES	267,419
1450	DIRECTOR OF TECHNOLOGY	87,202
1450	AFFILIATIONS	500
1450	COMPUTER SUPPORT SERVICES	10,000
1450	MAINTENANCE OF COMPUTERS	5,000
1450	PROFESSIONAL DEV.	4,360
1450	INFO MGMT CONSULTANTS	2,000
2000	SECRETORIAL LONGEVITY	19,152

2000	EDUCATIONAL CONTINGENCY	400,000
2110	ADMINISTRATIVE SALARY	120,000
2110	SPED SECRETARY SALARY	52,388
2110	TRAVEL/EXPENSES	2,000
2110	504 ACCOMODATIONS	5,550
2110	OFFICE SUPPLIES	2,000
2110	CONSULTANTS	30,000
2110	ADMIN PD	12,500
2210	CLERICAL SALARY	31,905
2210	ADMIN. SALARY	99,190
2210	OFFICE SUPPLIES	1,000
2210	PRINTING/ADVERTISING	500
2210	ADMINISTRATIVE SALARIES	193,966
2210	CLERICAL SALARIES	54,730
2210	PRINCIPALS AFFILIATION	500
2210	OFFICE SUPPLIES	2,000
2210	ADMINISTRATIVE SALARIES	313,011
2210	CLERICAL SALARIES	70,135
2210	PRINTING/ADVERTISING	1,500
2210	OFFICE SUPPLIES	5,000
2210	PRINCIPALS AFFILIATION	5,500
2210	ADMINISTRATIVE SALARIES	290,478
2210	CLERICAL SALARIES	112,578
2210	OFFICE SUPPLIES	5,800
2210	ADMINISTRATIVE SALARIES	114,800
2210	CLERICAL SALARIES	34,944
2210	OFFICE SUPPLIES	200
2250	COMPUTER SOFTWARE	35,730
2250	COMPUTER/OFFICE SUPPLIES	1,000
2250	TRAVEL	1,900
2300	TEACHER LONGEVITY	38,000
2305	LANE CHANGES	115,000
2305	TEACHER SALARIES	2,562,577
2305	TEACHER SALARIES	4,134,330
2305	STIPENDS-TEACHERS	21,428
2305	TEACHER SALARIES	4,016,788
2305	HOME/HOSPITAL TUTORING	11,000
2305	TEACHER SALARIES	1,425,693
2310	SPECIAL EDUCATION TEACHERS	93,449
2310	ESL TUTOR	99,046
2310	SPECIAL EDUCATION TEACHERS	533,241
2310	SPECIAL ED TEACHERS	530,136

2310	SPECIAL EDUCATION TEACHERS	774,326
2310	EXTENDED YEAR PROGRAM	86,700
2310	SPECIALISTS SALARIES-UNIT A	78,741
2310	SPECIAL EDUCATION TEACHERS	435,899
2315	TEAM CHAIRS	246,734
2315	ELEM LITERACY COORDINATOR	82,000
2315	CURRICULUM LEADERSHIP	19,410
2320	SPEECH THERAPIST	78,741
2320	THERAPISTS SALARIES-UNIT A	156,841
2320	BCBA	150,675
2320	THERAPIST-HOURLY	81,641
2320	THERAPEUTIC CONTRACT SERVICES	35,700
2320	ABA CONTRACT SERVICES	218,800
2325	TEACHER SUBS-DAY TO DAY	4,800
2325	TEACHER SUBS-DAY TO DAY	52,500
2325	TEACHER SUBS-DAY TO DAY	78,121
2325	TEACHER SUBS-DAY TO DAY	75,000
2325	TEACHER SUBS-DAY TO DAY	26,500
2330	PARA PROFESSIONALS	64,430
2330	PARA LONGEVITY	9,300
2330	PARA PROFESSIONALS	321,747
2330	PARA PROFESSIONALS	205,690
2330	PARA PROFESSIONALS	438,051
2330	PARA PROFESSIONALS	387,430
2340	LIBRARIAN SALARY	58,796
2340	LIB. ASST.	28,030
2355	PROF DEV. SUBSTITUTES	8,500
2355	PD-SUBS	1,274
2357	TEACHER PROF DEV.	1,850
2357	TUITION REIMBURSEMENT	70,000
2357	PROF DEV-ON SITE WORKSHOPS	76,980
2357	TEACHER PROF DEV.	5,000
2357	TEACHER PD	6,000
2357	TEACHER AFFILIATIONS	200
2357	TEACHERS AFFILIATIONS	375
2357	TEACHER PROF DEV.	13,268
2357	TEACHER PROF DEV.	6,900
2357	TEACH-PROF DEV-TRAVEL/EXP	200
2410	TEXTBOOKS/CONSUMERABLE	900
2410	TEXTBOOKS-REG ED	19,500
2410	TEXTBOOKS-REG ED	22,765
2410	TEXTBOOKS-REG ED	45,963

2410	TEXTBOOKS-REG ED	13,850
2410	TEXTBOOKS-SPED	450
2415	SUBSCRIPTIONS	10,320
2415	LIBRARY BOOKS	1,000
2415	LIBRARY SUPPLIES	1,000
2415	AUDIO-VISUAL SUPPLIES	4,000
2415	LIBRARY SUBSCRIPTIONS	700
2415	LIBRARY BOOKS	3,000
2415	LIBRARY SUPPLIES	800
2415	LIBRARY SUBSCRIPTIONS	544
2415	LIBRARY SUPPLIES	500
2415	LIBRARY BOOKS	2,000
2415	SUBSCRIPTIONS	11,837
2415	LIBRARY SUBSCRIPTIONS	200
2415	LIBRARY BOOKS	1,000
2415	LIBRARY SUPPLIES	200
2415	AUDIO-VISUAL SUPPLIES	250
2415	LIBRARY RESOURCES	8,130
2420	MAINT OF EQUIP	900
2420	MAINT OF EQUIPMENT	3,000
2420	ACQUISITION OF EQUIPMENT	10,500
2420	REPLACEMENT OF EQUIPMENT	11,842
2420	ACQUISITION OF INSTR. EQUIP	21,629
2420	MAINTENANCE OF EQUIPMENT	3,882
2420	ACQ OF NEW EQUIPMENT	1,884
2420	REPLACEMENT OF EQUIPMENT	535
2420	EQUIPMENT MAINTENANCE	1,400
2420	ACQUISITION OF EQUIPMENT	500
2420	REPLACEMENT OF EQUIPMENT	700
2420	EQUIPMENT MAINTENANCE	500
2430	TEACHING SUPPLIES	3,897
2430	SUPPLIES-SPECIAL EDUCATION	1,200
2430	COPY SUPPLIES/PAPER	58,744
2430	TEACHING SUPPLIES	34,902
2430	SUPPLIES-SPECIAL EDUCATION	1,000
2430	TEACHING SUPPLIES	37,119
2430	SUPPLIES-SPED	2,500
2430	TEACHING SUPPLIES	32,235
2430	SUPPLIES-SPECIAL EDUCATION	5,000
2430	TEACHING SUPPLIES	12,096
2430	SUPPLIES-SPED	2,250
2440	TEACHER IN-DISTRICT TRAVEL	9,000

2451	COMPUTER SUPPLIES	1,600
2455	COMPUTER SOFTWARE	2,000
2455	COMPUTER SOFTWARE	12,413
2455	AUDIO-VISUAL SOFTWARE	2,000
2455	LIBRARY SOFTWARE	6,300
2455	COMPUTER SOFTWARE	299
2455	COMPUTER SOFTWARE	1,500
2455	LIBRARY AUTOMATION	7,200
2710	GUIDANCE SALARY	108,337
2710	SUPPLIES-GUIDANCE	500
2710	GUIDANCE SALARIES	377,431
2710	GUIDANCE CLERICAL SALARIES	45,268
2710	SUPPLIES-GUIDANCE	1,500
2710	GUIDANCE SALARY	275,049
2710	GUIDANCE SALARY	118,029
2710	GUIDANCE SUPPLIES	250
2720	SECONDARY SCHOOL TESTING	1,000
2800	PSYCH EVALUATIONS	15,000
2800	PSYCHOLOGIST SALARIES	202,020
3100	INTERPRETER SERVICES	1,500
3200	NURSE SALARY	51,969
3200	SUBSTITUTE NURSE-SYS WIDE	15,000
3200	NURSES SALARIES	76,461
3200	NURSES SALARIES-RN	101,553
3200	NURSES SALARIES	123,288
3200	SCREENING	3,500
3200	NURSES SUPPLIES	5,000
3200	CONTRACTED MEDICAL SERVICES	6,000
3200	NURSE PROFESSIONAL BOOKS	300
3200	HEALTH SERVICE ACQ OF EQUIP	2,000
3200	NURSES SALARIES	59,892
3200	NURSING ASSISTANT	8,366
3300	TRANSPORTATION-REG SCHOOL BUS	1,238,000
3300	HOMELESS TRANSPORTATION	5,600
3300	SPED TRANS.	650,000
3300	SPED TRANS-PARENTS' REIMB	35,000
3400	LUNCH AID	16,650
3400	LUNCH AIDS	16,650
3400	LUNCH AIDS	16,650
3400	LUNCH AIDS	16,650
3510	ATHLETIC DIRECTOR	80,237
3510	ATHLETIC DEPT TRAINER	28,868

3510	CLERICAL SALARY	15,236
3510	COACHING-REGULAR SEASON-HS	141,960
3520	STUDENT ACTIVITIES	1,000
3520	STUDENT OPERATIONS	11,350
3520	GRADUATION EXPENSE	9,500
3520	STUDENT ACTIVITIES	4,125
3520	STUDENT OPERATIONS	500
4110	CUSTODIAL SALARIES	23,504
4110	CUSTODIAL OVERTIME	4,000
4110	CUSTODIAL SUBS	410
4110	CUSTODIAL UNIFORMS	200
4110	CUSTODIAL SALARIES	16,950
4110	CUSTODIAL SUBS	200
4110	CUSTODIAL OVERTIME	3,000
4110	CUSTODIAL LONGEVITY	8,000
4110	CUSTODIAL SALARIES	142,074
4110	CUSTODIAL OVERTIME	5,700
4110	CUSTODIAL SUBS	850
4110	CUSTODIAL UNIFORMS	700
4110	CUSTODIAL SALARIES	260,717
4110	CUSTODIAL OVERTIME	9,600
4110	CUSTODIAL SUBS	1,652
4110	CUSTODIAL UNIFORMS	1,200
4110	CUSTODIAL SUPPLIES - ALL BLDGS.	49,175
4110	CUSTODIAL SALARIES	386,064
4110	CUSTODIAL OVERTIME	8,100
4110	CUSTODIAL SUBS	2,196
4110	CUSTODIAL UNIFORMS	1,600
4110	CUSTODIAL SALARIES	99,811
4110	CUSTODIAL OVERTIME	5,500
4110	CUSTODIAL SUBS	756
4110	CUSTODIAL UNIFORMS	425
4120	HEATING OF BUILDINGS	8,538
4120	HEATING OF BLDGS	14,167
4120	HEATING OF BLDGS	59,805
4120	HEATING OF BLDGS	74,491
4120	HEATING OF BLDGS	64,289
4120	HEATING OF BLDGS	35,717
4130	TELEPHONE	10,000
4130	ELECTRICITY	7,652
4130	WATER	1,308
4130	SEWER	1,925

4130	TELEPHONE	8,055
4130	SEWER	1,100
4130	ELECTRICITY	10,163
4130	WATER	500
4130	MOBILE COMMUNICATIONS (CELLULAR)	10,000
4130	TELEPHONE	10,000
4130	ELECTRICITY	42,495
4130	WATER	5,456
4130	SEWER	14,198
4130	TELEPHONE	12,700
4130	ELECTRICITY	185,793
4130	WATER	5,000
4130	SEWER	31,561
4130	TELEPHONE MAINTENANCE	500
4130	RUBBISH REMOVAL	27,600
4130	WATER-ATHLETIC FIELDS	11,000
4130	ELECTRICITY	172,655
4130	TELEPHONE	11,000
4130	WATER	11,944
4130	SEWER	20,832
4130	TELEPHONE	10,000
4130	ELECTRICITY	36,971
4130	WATER	3,735
4210	SUMMER HELP-GROUNDS	2,000
4210	SNOW REMOVAL OVERTIME	19,728
4210	MAINT OF GROUNDS SUPPLIES	43,100
4210	IMPROVEMENT OF SITES	3,000
4210	SNOW REMOVAL EXPENSE	10,700
4210	FIELD PROJECTS	26,840
4220	MAINTENANCE LONGEVITY	2,800
4220	MAINTENANCE SALARIES	266,906
4220	MAINTENANCE CLERICAL SALARY	46,521
4220	DIRECTOR OF BLDGS & GROUNDS	95,031
4220	MAINTENANCE OVERTIME	7,998
4220	MAINT OF BLDGS-SUPPLIES	15,425
4220	MAINT OF BLDGS-OUTSIDE SERVICE	95,250
4220	IMPROVEMENT OF BLDGS-SUPPLIES	2,150
4220	IMP OF BLDGS OUTSIDE SERVICES	10,000
4220	DEFERRED MAINT/CAPITAL IMPROV	106,920
4225	SECURITY	21,800
4230	MAINT OF EQUIP-SUPPLIES	6,600
4230	MAINT OF EQUIP-OUTSIDE SERV	16,350

4400	NETWORK-LINES	32,000
4400	NETWORK INFRASTRUCTURE	13,150
4400	NETWORK EQUIPMENT	19,000
5100	SICK LEAVE BUY BACK	66,945
5100	MIDDLESEX RETIREMENT	752,342
5200	HEALTH INSURANCE	3,960,877
5200	WORKERS COMPENSATION INSURANCE	133,673
5200	MEDICARE	375,000
5200	LIFE INSURANCE	5,000
5200	LONG TERM DISABILITY	5,500
5200	UNEMPLOYMENT COMPENSATION	60,000
5200	DENTAL INSURANCE	277,677
5250	RETIREEES HEALTH INSURANCE	1,143,151
5250	RETIREEES DENTAL INSURANCE	103,523
5260	LIABILITY & PROPERTY INS	123,499
5300	LEASE PURCHASE OF EQUIPMENT	98,620
5400	SHORT TERM INTEREST - RANS	200
5500	BANK CHARGES AND BOND ISSUE COSTS	6,050
5550	CROSSING GUARD SALARIES	6,800
7300	ACQ OF NEW EQUIPMENT	750
7300	ACQ OF NEW EQUIPMENT	5,220
7350	COMPUTER LEASE/PURCHASE-DW	6,200
7350	ACQ OF NEW EQUIPMENT	94,050
7400	REPL OF EQUIP	10,000
7600	REPL. OF MOTOR VEHICLE	22,000
8100	DEBT RETIREMENT-PRINCIPAL	2,400,000
8200	DEBT SERVICE - INTEREST	548,691
9110	TUITION - SCHOOL CHOICE	110,000
9120	TUITION - CHARTER SCHOOL	531,904
9300	PRIVATE DAY SCHOOL TUITIONS	435,825
9300	RESIDENTIAL TUITIONS	415,599
9400	COLLABORATIVE TUITIONS	212,875
	TOTALS	40,475,339

Appendix D: Policies that Govern the Budget Process

Fiscal Management Goals School Committee Policy (File: DA)

The quantity and quality of learning programs are directly dependent on the effective, efficient management of allocated funds. It follows that achievement of the school system's purposes can best be achieved through excellent fiscal management.

As trustee of local, state, and federal funds allocated for use in public education, the Groton-Dunstable School Committee will fulfill its responsibility to see that these funds are used wisely for achievement of the purposes to which they are allocated.

Because of resource limitations, there is sometimes a temptation to operate so that fiscal concerns overshadow the educational program. Recognizing this, it is essential that the school system take specific action to make sure education remains central and that fiscal matters are ancillary and contribute to the educational program. This concept will be incorporated into committee operations and into all aspects of school system management and operation.

In the school system's fiscal management, it is the Committee's intent:

1. To engage in thorough advance planning, with staff and community involvement, in order to develop budgets and to guide expenditures so as to achieve the greatest educational returns and the greatest contributions to the educational program in relation to dollars expended.
2. To establish levels of funding that will provide high quality education for the students.
3. To use the best available techniques for budget development and management.
4. To provide timely and appropriate information to all staff with fiscal management responsibilities.
5. To establish maximum efficiency procedures for accounting, reporting, business, purchasing and delivery, payroll, payment of vendors and contractors, and all other areas of fiscal management.

Adopted 11/5/97

Reviewed and Adopted: 12/17/2014

Budget - Apportionment of Expenses School Committee Policy (File: DB)

The Regional District School Committee shall annually determine the amounts necessary to be raised, after deducting the amount of aid such district is to receive pursuant to section sixteen D, to maintain and operate the District school or schools

during the next fiscal year, and amounts required for payment of debt and interest incurred by the District which will be due in the said year, and shall apportion the amount so determined among the several municipalities in accordance with the terms of the agreement.

The amounts so apportioned for each municipality shall be certified by the Regional School District treasurer to the treasurers of the several municipalities within thirty days from the date on which the annual budget is adopted by a two-thirds vote of the School Committee, but no later than April thirtieth.

The Regional School District treasurer shall include in the certification to each municipality a statement setting forth the amount which the District is to receive under said section sixteen D for the ensuing fiscal year and the proportionate share of such aid for such municipality.

In addition to amounts appropriated for long-term debt service, school lunches, adult education, student transportation, and tuition revenue, each municipality that belongs in the Regional School District shall annually appropriate for the support of the Regional School District, an amount equal to but, not less than the sum of the minimum required local contribution.

Notwithstanding the provisions of the Regional School District agreement, each member municipality shall increase its contribution to the Regional District each year by the amount indicated in that district's share of the municipalities' minimum regional contribution in that fiscal year. The District shall appropriate the sum of the minimum regional contributions of its member districts as well as all state school aid received on behalf of member municipalities. The District may choose to spend additional amounts; such decision shall be made and such amounts charged to members according to the District's required agreement.

Except as required by General Law, each school district may determine how to allocate funds appropriated for the support of public schools without regard to the categories employed in calculating the foundation budget.

LEGAL REF.: M.G.L. 71:16B; Groton Town Charter
Reviewed and Adopted: 12/17/2014

Budget Deadlines and Schedules: School Committee Policy (File: DBC)

Preparation of the annual budget will be scheduled in stages throughout the school year with attention to certain deadlines established by law and charter.

The calendar year for budget preparation will be determined by calculating backwards from the date of the annual town meeting.

In reaching its decision on the budget amount that it will submit to the selectmen, the Groton-Dunstable School Committee will also observe the statutory requirement of holding a public hearing on the proposed budget not less than seven days after the notice for this hearing has been published in a local newspaper.

The School Committee will certify the budget in accordance with dates established in the Regional Agreement, in accordance with deadlines set by the member towns.

LEGAL REFS.: REF. M.G.L. Regional Agreement
M.G.L. 71:38N
Town Charter (See local reference)

Adopted 11/5/97

Reviewed and Adopted: 12/17/2014

Budget Planning: School Committee Policy (File: DBD)

The major portion of income for the operation of the public schools is derived from local property taxes, and the School Committee will attempt to protect the valid interest of the taxpayers. However, the first priority in the development of an annual budget will be the educational welfare of the children in our schools.

Budget decisions reflect the attitude and philosophy of those charged with the responsibility for educational decision-making. Therefore, a sound budget development process must be established to ensure that the annual operating budget accurately reflects this school system's goals and objectives.

In the budget planning process for the school system, the School Committee will strive to:

1. Engage in thorough advance planning, with staff and community involvement, in order to develop budgets and guide expenditures in a manner that will achieve the greatest educational returns and contributions to the educational program in relation to dollars expended.
2. Establish levels of funding that will provide high quality education for all our students.
3. Use the best available techniques for budget development and management.

The Superintendent will have overall responsibility for budget preparation, including the construction of, and adherence to, a budget calendar.

Reviewed and Adopted: 12/17/2014

Budget Adoption Procedures: School Committee Policy (File: DBG)

The annual Regional School District budget as adopted by two-thirds vote of the Regional School District Committee shall require the approval of both of the local appropriating authorities of the member municipalities.

In the event the regional school budget is not approved by the Town Meetings in both Groton and Dunstable as required, the Regional School District Committee shall have thirty days to reconsider, amend and resubmit a budget on the basis of the issues raised.

Within 7 days following the School Committee's adoption of a revised budget, the treasurer shall calculate and certify the assessments for each member community and transmit the assessments and a copy of the revised budget to the member communities.

Each member's local appropriating authority shall have 45 days from the date of the regional School Committee's vote to meet and consider the revised budget. If a local appropriating authority does not vote on the revised budget within the 45-day period, that member shall be deemed to have approved the revised budget.

If the revised budget is not approved by both members, the regional School Committee shall again reconsider, amend, and adopt a revised budget and shall convene a district-wide meeting, at which the revised budget shall be placed before all voters eligible to vote at said meeting. If a majority of voters at this district-wide meeting votes to approve the revised budget, such vote shall constitute approval. If a majority of voters at this meeting votes to approve a greater or lesser amount for the budget, such amount shall be placed before the regional school committee for its ratification. If the regional school committee by a two-thirds vote ratifies this amount, it shall constitute approval. If the regional school committee rejects such greater or lesser amount, it shall again reconsider, amend, and adopt a revised budget and shall reconvene a district-wide meeting.

LEGAL REF.: M.G.L. Ch. 71:16B 603 CMR 41.00

Reviewed and Adopted: 12/17/2014

Appendix E: 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.

A. Revenue Classification

1. General fund receipts:
 - a. Regional school district assessments received from member cities and towns and excess and deficiency funds applied to a given year's budget;
 - b. Tuition receipts, transportation fees, earnings on investments, rental fees, medical care and assistance, e-rate receipts, and other general fund revenue;
 - c. The cash value of all non-revenue receipts.
2. State aid receipts:
 - a. Chapter 70 (school aid), chapter 70B(construction aid through MSBA)
 - b. Pupil transportation, charter reimbursement and facilities aid, circuit breaker and foundation reserve
3. State and Federal Grant receipts:
 - a. State grants or contracts received from the Department or any other state agency.
 - b. Federal grants or contracts received from the Department, from other state agencies or from any other federal government source
4. Revolving and special fund receipts:
 - a. School lunch receipts, including state and federal reimbursements
 - b. Athletic and other student body receipts for admission for school events
 - c. Tuition receipts for school choice or other receipts for adult education, community school programs, out of district tuitions or summer school.
 - d. 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.
 - e. Private receipts shall include all non-governmental grants or gifts.

B. 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".

1000 DISTRICT LEADERSHIP & ADMINISTRATION: Activities which have as their purpose the general direction, execution, and control of the affairs of the school

district that are system wide and not confined to one school, subject, or narrow phase of school activity.

1100 General Administration

1110 School Committee

- Salaries, clerical and support staff
- Contracted Services
- Supplies, equipment and materials
- Dues and subscriptions
- Stipends and meeting costs
- Travel expenses

1200 District Administration

1210 Superintendent (and Office)

1220 Assistant Superintendents (Instruction/Academic Programs: Assistant Superintendent for Community Relations)

1230 District-Wide Administration (Assistant to Superintendent, Grants Manager, Director of Planning)

- Salaries, professional, clerical, support staff
- Contracted Services
- Supplies and materials
- Dues and subscriptions
- Travel expenses for staff

1400 Finance and Administrative Services

1410 Finance and Business

1420 Human Resources, Benefits, Personnel

1430 Legal Services for School Committee (Costs of School Committee representation for collective bargaining and other litigation)

- Salaries, professional, clerical, support staff
- Contracted Services
- Supplies and materials
- Dues and subscriptions
- Travel expenses for staff

1435 Legal Settlements (Costs representing settlement of litigation actions)

- Contracted Services
- Supplies and Materials
- Other Expenses

1450 District wide Information Management and Technology (Expenditures that support the data processing needs of the school district, including student databases)

- Salaries, professional, clerical, support staff
- Contracted Services

- Supplies, materials, disks
- Dues and subscriptions
- Travel expenses for staff
- Hardware and software under \$5,000 unit value

2000 INSTRUCTIONAL SERVICES: 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.

2100 District wide Academic Leadership

2110 Curriculum Directors (Supervisory)

2120 Department Heads (non-supervisory)

- Salaries, professional, clerical, support staff
- Contracted Services
- Supplies and materials
- Dues and subscriptions
- Travel expenses for staff

2200 School Building Leadership: Building Level – Curriculum leaders, department heads, school principals and assistants, headmasters and deans.

2210 School Leadership – Building – Principal’s Office

2220 School Curriculum Leaders/Department Heads – Building Level

- Salaries, professional salaries or the prorated share of salaries, clerical and support staff
- Supplies and materials
- Dues, stipends and subscriptions
- Travel expenses for staff

2250 Building Technology: (Expenditures that support a *school's* daily operation- non instructional)

- Salaries, professional, clerical, support staff
- Supplies, materials, disks
- Dues and subscriptions
- Hardware and software under \$5,000 unit value
- Travel expenses for staff
- Principal portion of a loan or the cost of a lease/purchase agreement for non-instructional building technology.

2300 Instruction - Teaching Services

2305 Classroom Teachers – Certified teachers with primary responsibility for teaching designated curriculum to established classes or students in a group instruction setting, including

itinerant music, art and physical education teachers and others who travel from classroom to classroom and/or school to school.

2310 Specialist Teachers - Certified teachers who provide individualized instruction to students (in-class or pull out, one to one or small groups) to supplement the services delivered by the student's classroom teachers. Include reading recovery, Title 1 reading specialist, special education, academic support and language acquisitions services

- Professional Salaries

2315 Instructional Coordinators and Team Leaders (Non-Supervisory) – Includes curriculum facilitators, instructional team leaders and department chairs that are non-supervisory

- Salaries, professional, clerical, support

2320 Medical/Therapeutic Services (Costs for Occupational Therapy, Physical Therapy, Speech, Vision and other therapeutic services that are provided by licensed practitioners)

- Salaries, professional, clerical support
- Contracted Services

2325 Substitutes - Include long and short term as well as certified and non-certified teachers who cover vacant positions or absences.

2330 Non-Clerical Paraprofessionals/Instructional Assistants hired to assist teachers/specialists in the preparation of instructional materials or classroom instruction. (Includes American Sign Language Specialists).

- Other Salaries
- Contracted Services

2340 Librarians and Media Center Directors

2350 Professional Development for teachers, support staff and school councils

2351 Professional Development Leadership Development (Director of Professional Development)

- Salaries, professional and clerical
- Supplies and Materials
- Other expenses

2353 Teacher/Instructional Staff-Professional Days - Staff who participate in in-service days beyond the contractual classroom days exceeding the 180-day requirement. Include stipends for professional staff providing or receiving professional development services beyond the length of a regular school day.

- Salaries, Professional and Other

2355 Substitutes for Teachers/Instructional Staff at Professional Development Activities

- Other Salaries

2357 Professional Development Stipends, Providers and Expenses - Instructional supervisors, teachers and other professional staff who spend one-half or more of their time providing teacher training and implementation. Include full time or prorated share of salaries of professional staff training teachers, teachers being trained to implement new curriculum or instructional practices, teachers targeted for training and support to remedy performance weaknesses, master teachers, mentor teachers, curriculum coaches and other who provide in-district professional development.

- Professional Salaries
- Supplies and materials
- Contracted Services
- Dues and subscriptions
- Travel expenses for staff
- Tuition and/or conference fees

2400 Instructional Materials and Equipment.

2410 Textbooks and Related Software/Media/Materials

- Contracted Services
- Supplies and Materials – including workbooks, materials, and accessories, such as CD-ROMs and videos, provided as an integrated package as well as printed manuals used to support direct instructional activities
- Other Expenses

2415 Other Instructional Materials

- Contracted Services
- Supplies and Materials
- Books, periodicals, reference materials for use in school libraries or classroom libraries
- Other Expenses

2420 Instructional Equipment

- Contracted Services
- Supplies and Materials
- Other Expenses
- All Equipment, including vocational and science lab equipment irrespective of unit cost.
- Lease/purchase of equipment used to produce instructional material

2430 General Supplies

- Supplies and Materials
- Paper, pens, crayons, chalk, paint, toner, calculators etc.

2440 Other Instructional Services

- Other Salaries
- Contracted Services
- Supplies and Materials
- Other Expenses
- Field trips, including admissions and transportation costs
- Distance Learning Services

2450 Instructional Technology: (Expenditures to support *direct instructional* activities defined in Function 2000)

- 2451 Classroom (Laboratory) Instructional Technology
- Contracted Services
- Supplies, materials and disks
- Dues and subscriptions
- Travel expenses for staff
- Computers, services, networks, scanners, digital cameras used in the classroom or computer laboratories
- Instructional technology equipment

2453 Other Instructional Hardware

- Contracted Services
- Supplies and Materials
- Other Expenses
- Computers, servers, networks, scanners, digital cameras etc for school libraries and media centers

2455 Instructional Software

- Contracted Services
- Supplies and Materials
- Other Expenses
- Software, including the cost of programs and licenses
- CD-ROMs

2700 Guidance, Counseling and Testing Services

2710 Guidance

- Salaries, guidance counselors, school adjustment counselors, and social workers
- Salaries or the prorated share of salaries, clerical and support staff
- Supplies and materials
- Contracted Services
- Supplies and Materials
- Other expenses

2720 Testing and Assessment

- Salaries, professional, clerical and other
- Reference materials
- Testing and assessment materials
- Contracted services

- Dues and subscriptions
- Travel expenses for staff

2800 Psychological Services (Salaries and expenses for psychological evaluation, counseling and other services provided by a licensed mental health professional)

- Salaries, school psychologists, and psychometrists and assistants
- Salaries or the prorated share of salaries, clerical and support staff
- Supplies and materials
- Dues and subscriptions
- Contracted services, including independent evaluation
- Travel expenses for staff

3000 OTHER SCHOOL SERVICES: *Other than instructional services.*

3100 Attendance and Parent Liaison Services

- Salaries, attendance and truancy officers, parent information centers
- Salaries or the prorated share of salaries, clerical and support staff
- Contracted Services
- Supplies and materials
- Census Costs
- Dues and subscriptions
- Investigatory services
- Travel expenses for staff

3200 Health Services

- Salaries, school physicians and school nurses
- Salaries or the prorated share of salaries, clerical and support staff
- School medical supplies
- Supplies and materials
- Contracted services
- Dues and subscriptions
- Travel expenses for staff

3300 Student Transportation Services (To and from school)

- 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

3400 Food Services

- 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

3510 Athletic Services

- 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

3520 Other Student Activities

- 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

3600 School Security

- Salaries, security personnel, school police and hall monitors
- Salaries or the prorated share of salaries, clerical and support staff
- Printing
- Dues and subscriptions
- Supplies and materials
- Travel expenses for staff

4000 OPERATION and MAINTENANCE OF PLANT: Housekeeping activities relating to the physical plant and maintenance activities for grounds, buildings and equipment. Expenditures classified as a 4000 expenditure *must not exceed* the per project dollar limit for extraordinary maintenance or for non-instructional equipment.

4110 Custodial Services

- Salaries, custodians, janitors, engineers, truck drivers and other maintenance personnel
- Contracted Services
- Custodial supplies and materials
- Travel expenses for staff
- Dues and subscriptions

4120 Heating of Buildings

- Supplies and Materials

- Other expenses, including the cost of coal, fuel oil, electricity, gas, steam and wood
- Contracted services

4130 Utility Services

- Supplies and Materials
- Other expenses, including the cost of water, trash, sewage and hazardous waste disposal, electricity, telephone services and non-heating fuels
- Contracted services

4210 Maintenance of Grounds

- Salaries, professional, clerical and other
- Grounds keepers, equipment operators and aides
- Supplies, materials and tools
- Contracted services
- Other expenses
- Travel expenses for staff

4220 Maintenance of Buildings

- Salaries, professional, clerical and other
- Building maintenance, engineers, licensed trades people, painters and aides
- Supplies, materials and tools
- Travel expenses for staff
- Contracted services

4225 Building Security System – Installation and Maintenance (less than \$5,000 of building security system.

- Supplies, materials and tools
- Contracted services
- Other Expenses

4230 Maintenance of Equipment

- Salaries, of repair personnel
- Supplies, materials and tools
- Equipment parts and replacement of equipment and furnishings
- Contracted services

4300 Extraordinary Maintenance

- Contracted Services
- Supplies and Materials
- Equipment and tools
- Principal portion of a loan or the cost of a lease/purchase agreement

4400 Networking & Telecommunications: (Expenditures to support the school district's infrastructure)

- Salaries, professional, clerical, other
- Contracted Services
- Supplies and Materials
- Other expenses, including, Wiring, PBX Systems, File Servers, etc.

4450 Technology Maintenance

- Salaries, professional, clerical, other
- Contracted Services
- Supplies and materials
- Other Expenses
- Equipment and tools

5000 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 Employee Retirement

- Contributions to employee retirement systems
- Social Security contributions
- Contributions to pension plans
- Medicaid contributions

5150 Employee Separation Costs

- Vacation pay, sick leave buy back and other benefits payable upon termination/retirement

5200 Insurance Programs

- Employee unemployment, health, and life insurance premiums or payments, and workers' compensation for active employees

5250 Insurance for Retired School Employees

- Health insurance premiums for retired school employees

5260 Other Non Employee Insurance

- Insurance premiums for property, fire, liability, fidelity bonds
- Judgments against the school district resulting from self-insurance

5300 Rental-Lease of Equipment. 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.

- Annual operating lease/rental costs

5350 Rental-Lease of Buildings

- Annual capital lease/rental costs

5400 Debt Service (Interest) on Current Loans - RANS

- Annual interest charge on borrowing for revenue anticipation notes **(RANS)** for school purposes with a term of one year or less

5450 Debt Service (Interest) on Current Loans - BANS

- Annual interest charge on short term borrowing for bond anticipation notes (BANS) for school purposes.

5500 Other Charges: (Other items of a recurrent nature for school purposes)

- Costs of municipal and other public safety inspections
- Bank Charges
- Contracts for Medicaid billing

- Crossing Guards
 - Salaries of crossing guards

6000 COMMUNITY SERVICES: Services provided by the school district for the community as a whole, or some segment of the community.

6200 Civic Activities

- Citizens' meetings
- Parent-teacher-student association activities
- Public forums and lectures
- School Council meetings and activities
- Advisory Council meetings
- Public forums and lectures
- Salaries or the prorated share of salaries, clerical and support staff
- Contracted services
- Supplies, materials, travel expenses and other expenses

6300 Recreation Services

- Salaries or the prorated share of salaries, clerical and support staff
- Contracted services
- Supplies, materials, travel expenses for staff and other expenses

6800 Health Services to Non-Public Schools

- Salaries or the prorated share of salaries, clerical and staff support
- Salaries, physicians and nurses
- Contracted services
- Medical supplies and materials
- Travel expenses for staff
- Other expenses

6900 Transportation Services to Non-Public Schools (To and from non-public school, regardless of distance.)

- 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

7000 ACQUISITION, IMPROVEMENT AND REPLACEMENT OF FIXED ASSETS:

Acquisition of land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or acquisition of initial or additional *non instructional* equipment exceeding the \$5,000 unit cost and \$100,000 extraordinary maintenance cost as defined in 603 CMR 10.00. Costs

corresponding to revenue received as a lump sum or progress payment revenue receipt from MSBA whether or not outstanding BANs exist. Costs directly related to a school construction project supported through local appropriation.

7100 Acquisition and Improvement of Sites

- Purchase of school building sites
- Improvement of school building sites
- Grading, landscaping, sewers, storm drains, retaining walls, and surfacing
- Capital leases costs
- Principal portion of a loan not reported in 8100

7200 Acquisition and Improvement of Buildings

- 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
- Principal portion of a loan not reported in 8100

7300 Acquisition and Improvement of Equipment

- 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
- Principal portion of a loan not reported in 8100

7350 Capital Technology

- Hardware/other technology purchases exceeding \$5,000 unit cost
- Capital leases
- Lease/Purchase of capital technology
- Principal portion of a loan not reported in 8100

7400 Replacement of Equipment

- 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.
- Principal portion of a loan not reported in 8100

7500 Acquisition of Motor Vehicles

- 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
- Principal portion of a loan not reported in 8100

7600 Replacement of Motor Vehicles

- Passenger vehicles, truck, and school buses purchased to take the place of existing equipment
- Lease/Purchase of motor vehicles
- Capital leases
- Principal portion of a loan not reported in 8100

8000 DEBT RETIREMENT AND SERVICE: Retirement of debt and payment of interest and other debt costs. Principal and interest on *current* loans are not part of this function, but are reported in fixed charges (5400/5450).

8100 Long Term Debt Retirement/School Construction

- Annual *Principal* of loans used to finance the purchase or construction of schools.

8200 Long Term Debt Service/School Construction

- Annual *Interest* on bonds and loans used to finance the purchase or construction of schools.

8400 Long Term Debt Service/Educational Expenditures

- 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. Report the principal of these loans in the cost category of the purchase (e.g. fixed assets, instructional technology, etc.).

8600 Long Term Debt Service/Other

- 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)*. Principal costs should be reported in the appropriate 7000 series

9000 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 Programs with Other Districts in Massachusetts

- Tuition or transfer payments to other public school districts in Massachusetts for resident students
- Tuition to *non member* Collaboratives
- Tuition to *non member* Regional School Districts
 - 9110 School Choice Tuition
 - Transfers made by the state from the sending school district's State Aid to the receiving school district or municipality. Deducted from state aid payments and recorded as an expenditure
 - 9120 Tuition to Charter Schools (Horace Mann or Commonwealth)
 - Transfers made by the state from the sending school district's State Aid to the Charter School. Deducted from state aid payments and recorded as an expenditure

9200 Tuition to Out-of-State Schools

- Tuition or transfer payments to school districts in other states for resident students

9300 Tuition to Non-Public schools

- Tuition or transfer payments to *non-public* schools for resident students

9400 Tuition to Collaboratives

- Payments of assessments to *member* Collaboratives for administrative and instructional services in accordance with collaborative agreements.

9500 Payments to Regional School Districts

- Payments or assessments to *member* regional school districts for capital and operating budgets in accordance with regional school district agreements.

C. **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.

Notes:

Supervisory refers to individuals responsible for a program/activity and for directing and evaluating personnel in that program/activity.

Non-Supervisory refers to individuals responsible for a program/activity and for coordinating personnel working in that program/activity.

Appendix F: 5 Year Budget Model

We want to be overt that this represents a budget model of the costs associated with the *Needs Assessment*, and therefore is not inclusive of all costs in our budget. These are not accurate projections for future budgets but rather a model to demonstrate compounding costs for a budget that includes substantial additional staffing, along with increases to our substitute line, school supplies, and professional development associated with the *Needs Assessment*. It should be noted, that the total salary line below is not exclusive to general funds, and thus includes costs that will be paid through grants and revolving accounts and not a portion of town assessments.

Expenses

Table 4: Needs Assessment compounding costs

Expenditure Category		FY16	FY17	FY18	FY19	FY20	FY21
Current salaries (GF, Grants, Revolving)	Amount	21,668,523	23,960,524	24,679,340	25,419,720	26,182,312	26,967,781
	Increase		2,292,001	718,816	740,380	762,592	785,469
Health insurance (active)	Amount	3,493,915	4,160,877	4,535,356	4,943,538	5,388,456	5,873,417
	Increase		666,962	374,479	408,182	444,918	484,961
Health insurance (retiree)	Amount	1,093,449	1,193,151	1,300,535	1,417,583	1,545,165	1,684,230
	Increase		99,702	107,384	117,048	127,582	139,065
Dental insurance (active)	Amount	271,013	277,677	284,619	291,734	299,028	306,503
	Increase		6,664	6,942	7,115	7,293	7,476
Dental insurance (retiree)	Amount	101,038	103,523	106,111	108,764	111,483	114,270
	Increase		2,485	2,588	2,653	2,719	2,787
Substitutes	Amount	217,985	242,985	242,985	242,985	242,985	242,985
	Increase		25,000	0	0	0	0
School supplies	Amount	382,834	432,834	435,864	438,915	441,987	445,081
	Increase		50,000	3,030	3,051	3,072	3,094
Curriculum professional development	Amount	45,800	145,800	145,800	145,800	145,800	145,800
	Increase		100,000	0	0	0	0

Revenues

Table 5: 5-year revenue model

Revenue category		FY16	FY17	FY18	FY19	FY20	FY21
Chapter 70	Amount	10,575,673	10,623,273	10,671,078	10,719,098	10,767,334	10,815,787
	Difference		47,600	47,805	48,020	48,236	48,453
Chapter 71	Amount	672,400	672,400	672,400	672,400	672,400	672,400
	Difference		0	0	0	0	0
Debt revenue School Building Authority	Amount	1,527,363	1,439,463	1,344,063	1,581,003	1,581,003	1,581,003
	Difference		-87,900	-95,400	236,940	0	0
Debt revenue Town Assessment	Amount	1,561,485	1,504,838	1,498,613	1,139,518	1,041,937	919,174
	Difference		-56,647	-6,225	-359,095	-97,581	-122,763
Debt revenue – Reserved to Reduce Debt Assessment	Amount	12,015	4,390	3,874	3,429	2,985	2,523
	Difference		-7,625	-516	-445	-444	-462

Below are our assumptions for this model.

- **Current Salaries:** This assumes a 3% increase that is based on an overall percentage of existing cost of living increases, step increases, and lane movement. It relies on current contract language. This percentage (3%) also accounts for attrition. In other words, it assumes the difference in pay equivalent from a retiree to a new hire that we use in any given budget cycle.
- **Health Insurance Costs (Active Employees):** The assumed 9% increase is based on General Health Insurance Cost patterns as well as last year's overall increase of 9.2%. The model assumes the same percentage of employee/employer split and the current percentage of active employees.
- **Health Insurance Costs (Retirees):** The assumed 9% increase is based on General Health Insurance Cost patterns as well as last year's overall increase of 9.2%. The model assumes the same percentage employee/employer split and the current percentage of retirees.
- **Dental Insurance Costs (Active Employees):** The assumed 2.5% increase is based on a five-year mean of actuals. The model assumes the same percentage of employee/employer split and the current percentage of active employees.

- Dental Insurance Costs (Retirees): The assumed 2.5% increase is based on a five-year mean of actuals. The model assumes the same percentage employee/employer split and the current percentage of retirees.
- Substitutes: This model assumes the new substitute starting pay rate and assumes the need to cover sick leave of new staff who are part of the *Needs Assessment*, taking into consideration a base predicated on a 5 year mean budgeted for these lines.
- School Supplies: This model assumes the latest inflation rate for the United States (0.7%) as published by the US government on January 20, 2016.
- Professional Development: This model assumes no inflation costs.
- Chapter 70: This model was based on a .045% increase, which was the difference between FY16's actuals and FY17's projected as defined by the Governor's Initial Budget.
- Chapter 71: This line is level-funded. Due to the variability in the ten-year history, accurate models cannot be assumed.
- Debt-revenue MA School Building Authority: This line is based upon MSBA actuals.
- Debt-revenue Town Assessment: This line is based on actuals.
- Debt-revenue – Reserved to Reduce Debt Assessment: This line is based on actuals.

Note: The model does not include potential large item costs related to OPEB (Other Post Employment Benefits) because there is currently no established trust. It also does not include technology costs and capital costs associated with plans due out in May 2016.

Appendix H: Needs Assessment Report