

Concord Public Schools

FY2020 Preliminary Budget Report

Table of Contents

FY20 ZERO BASED BUDGET TIMELINE	3
CPS BUDGET PERFORMANCE	5
CPS FY17 & FY18 EXPENDITURE REPORT BY DESE 100 SERIES FUNCTION TABLE	6
PRE-SCHOOL	10
KINDERGARTEN	11
ELEMENTARY	12
ALCOTT	13
THOREAU	14
WILLARD	15
MIDDLE SCHOOL	16
RIPLEY	17
DISTRICTWIDE	18
RESTRUCTURING AND REPORTING CHANGES	19
SPECIAL EDUCATION	20
EDUCATION REFORM AND MANDATES	21
ENROLLMENT PROJECTIONS	22
CAPITAL PLANNING	22
TRANSPORTATION	23
COLLECTIVE BARGAINING	24
EXTERNAL FUNDING	25
REVOLVING, GIFT, AND OTHER BALANCES	25
CPS EXTERNAL FUNDING DESCRIPTION	26
APPENDIX (A)	27
APPENDIX (B)	51

FY20 ZERO BASED BUDGET TIMELINE

- ❖ August 21 – FY20 zero-based budget packets and instructions were sent to principals and departments
 - Packets were presented and explained to Departments and Schools

- ❖ August 30 to September 28 – FY20 zero-based budget development with principals, department chairs, and district departments
 - Reviewing 3-5 years of Actuals and zero-based budgeting and reorganization of the following:
 - Legal
 - Salaries (FTEs, steps/lanes, longevity, stipends, overtime, substitutes)
 - Contracted Services (all departments)
 - Memberships
 - Professional Development
 - Special Ed
 - In District Services
 - Out of District Tuitions
 - Staffing Model (i.e. tutors)
 - Insurance
 - Supplies/Materials & Textbooks/E-books
 - Equipment
 - Software
 - Hardware
 - Leases
 - Copiers
 - Cellphones
 - Vehicles
 - Grants
 - Revolving Accounts
 - Transportation
 - Fees (activity and building use)

- ❖ October 1 – October 1 enrollment sent to Principals
 - Figures will be used for the FY20 Regional Assessments and development of staffing needs

- ❖ October 9 – Present overview of FY20 cost drivers to School Committee (Finance Committee Annual Budget Data Guideline letter)

- ❖ October 10 – FY20 Annual Budget Data provided to the Concord Finance Committee

- ❖ October 18 – Present overview of FY20 cost drivers to the Concord Finance Committee

- ❖ November 9 – Due date for development of 5 year CPS capital plan to be included in the Superintendent's Budget Book

- ❖ November 13 – Present Superintendent's recommended FY20 budget to School Committee

- ❖ November 13 – Place Ads for public hearing

- ❖ November 15 – Present Superintendent's recommended FY20 budget to the Concord Finance Committee

- ❖ November 27 – School Committee budget hearing

- ❖ December 18 – School Committee deadline to adopt a budget for Concord warrant article due Jan 4
 - Includes possible Middle School Warrant (MSBA)
 - Other capital articles as recommended by School Committee based on CPS Capital plan and CCHS Feasibility Study
- ❖ December 19 – School Committee voted FY20 CCHS Assessments sent to member Towns
- ❖ January 15 – Superintendent’s Budget Book available to the public
- ❖ January 23 – Governor's budget released
 - Includes initial CCHS revenue projections
- ❖ Late February (TBD) – Public Hearing (Concord)
- ❖ April 8 – Concord Annual Town Meeting

CPS BUDGET PERFORMANCE

CPS FY17 & FY18 EXPENDITURE REPORT BY DESE 1000 SERIES FUNCTION TABLE

The MA Department of Secondary Education requires every district to report all expenditures at the end of the fiscal year according to their official Chart of Accounts. (www.doe.mass.edu/finance/accounting/eoy/chartofaccounts.docx)

The following chart compares the CPS FY17 adopted budget to FY17 actuals according to DESE chart of accounts “1000” series. The chart includes the FY18 adopted budget and comparison of the FY18 transferred budget with FY18 actuals. See appendix (A) for additional descriptions of DESE function codes.

FUNCTION	DESE DESCRIPTION	FY17 BUDGET	FY17 ACTUALS	DIFFERENCE	FY18 BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE
1000	DISTRICT LEADERSHIP & ADMINISTRATION	1,667,741	1,864,484	(196,743)	1,927,643	1,916,843	1,761,728	155,115
2000	INSTRUCTIONAL	26,641,842	26,586,419	55,423	27,954,856	27,634,953	27,263,586	371,367
3000	OTHER SCHOOL SERVICES	2,380,947	2,349,752	31,195	2,365,545	2,595,401	2,422,488	172,913
4000	MAINTENANCE	2,711,610	2,881,174	(169,564)	2,725,465	2,830,812	2,907,201	(76,389)
5000	FIXED CHARGES	188,563	201,758	(13,195)	186,090	221,930	205,549	16,381
6000	FIXED ASSETS	77,758	82,822	(5,064)	90,087	56,391	109,876	(53,485)
7000	DEBT RETIREMENT AND SERVICE	276,160	367,816	(91,656)	120,493	113,849	53,763	60,086
9000	PROGRAMS WITH OTHER DISTRICTS	1,715,489	1,306,655	408,834	1,439,932	1,439,932	2,085,919	(645,987)
	TOTALS:	35,660,110	35,640,880	19,230	36,810,111	36,810,111	36,810,111	(0)

CPS FY17 & FY18 EXPENDITURE REPORT BY DESE 100 SERIES FUNCTION TABLE

The following chart compares the CPS FY17 adopted budget to FY17 actuals according to DESE “100” series. The chart includes the FY18 adopted budget and comparison of the FY18 transferred budget with FY18 actuals.

FUNCTION	DESE DESCRIPTION	FY17 BUDGET	FY17 ACTUALS	DIFFERENCE	FY18 BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE
1110	School Committee	8,750	4,320	4,430	9,177	9,177	3,651	5,526
1210	Superintendent	207,353	253,454	(46,101)	209,658	191,549	198,906	(7,357)
1220	Assistant Superintendent	48,828	67,344	(18,516)	90,246	77,167	74,470	2,697
1230	Other District-Wide Administration	127,344	106,800	20,544	149,296	150,484	110,484	40,001
1410	Business and Finance	381,102	413,817	(32,715)	399,753	389,924	394,840	(4,916)
1420	Human Resources and Benefits	219,508	201,288	18,220	233,179	212,841	180,597	32,244
1430	Legal Service for School Committee	60,279	77,529	(17,250)	56,108	67,614	66,884	730
1435	Legal Settlements	25,000	-	25,000	25,000	25,000	-	25,000
1450	Administrative Technology	589,577	739,933	(150,356)	755,226	793,087	731,896	61,191
2110	Curriculum Directors (Supervisory)	269,484	227,951	41,533	270,664	195,556	228,935	(33,379)
2120	Department Heads (Non-Supervisory)	73,477	23,184	50,293	77,782	22,867	15,792	7,075
2210	School Leadership	1,300,358	1,448,447	(148,089)	1,335,745	1,349,724	1,355,336	(5,612)
2220	*Academic Dept Heads	246,746	235,982	10,764	261,198	313,855	307,693	6,162
2250	Administrative Technology and Support—Schools	25,000	-	25,000	25,000	25,000	-	25,000
2300	Teaching/Instruction	15,194	15,034	160	16,084	16,276	16,276	0
2305	Teachers, Classroom	15,973,666	15,562,411	411,255	16,687,094	16,397,191	16,322,470	74,721
2310	*Specialist Teachers	404,379	403,067	1,312	458,432	372,465	354,646	17,819

FUNCTION	DESE DECIPTION	FY17 BUDGET	FY17 ACTUALS	DIFFERENCE	FY18 BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE
2315	*Team Leaders/Dept. Chairs	155,488	92,430	63,058	108,420	139,995	108,415	31,580
2320	Medical/ Therapeutic Services	1,408,068	1,411,608	(3,539)	1,385,602	1,547,067	1,386,616	160,451
2325	Substitute Teachers, Short-Term	194,801	172,856	21,945	201,454	306,879	294,668	12,211
2330	Paraprofessionals	2,980,350	3,771,819	(791,469)	3,421,717	3,608,890	3,668,088	(59,198)
2340	Librarians/Media Center Directors	465,747	495,556	(29,809)	482,735	548,448	550,253	(1,805)
2353	*Professional Development Teachers	165,395	92,093	73,302	166,795	159,249	126,839	32,410
2355	*Professional Development Substitutes	16,500	11,400	5,100	16,500	13,500	9,050	4,450
2357	*Professional Development Providers	272,754	358,277	(85,523)	301,830	312,376	318,148	(5,772)
2410	Textbooks	100,026	62,011	38,015	91,626	70,742	97,913	(27,171)
2415	Other Instructional Materials (Libraries)	46,954	29,940	17,014	46,954	47,788	41,250	6,538
2420	Instructional Equipment	69,391	50,887	18,504	89,847	85,184	49,754	35,430
2430	General Classroom Supplies	412,988	443,308	(30,320)	408,454	389,710	396,337	(6,627)
2440	Other Instructional Services	252,942	143,665	109,277	246,262	170,758	162,196	8,562
2451	Instructional Hardware—Student and Staff Devices (Computers)	640,541	492,769	147,772	640,541	404,501	278,132	126,369
2453	Instructional Hardware—All Other	25,000	2,597	22,403	25,000	16,632	5,797	10,835
2455	Instructional Software and Other Instructional Materials	10,500	9,364	1,136	10,500	10,500	70,755	(60,255)
2700	Guidance	3,500	-	3,500	3,500	3,500	593	2,907
2710	Guidance and Adjustment Counselors	771,976	727,860	44,116	813,661	725,792	724,521	1,271
2720	Testing and Assessment	17,108	15,866	1,242	19,000	21,311	14,121	7,190
2800	Psychological Services	323,509	286,036	37,473	342,459	359,197	358,991	206

FUNCTION	DESE DECRPTION	FY17 BUDGET	FY17 ACTUALS	DIFFERENCE	FY18 BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE
3200	Medical/Health Services	555,844	551,749	4,095	550,550	571,960	573,680	(1,720)
3300	Transportation Services	1,647,779	1,639,760	8,019	1,619,861	1,847,646	1,707,376	140,270
3510	Athletics	82,824	65,906	16,918	85,134	85,134	52,697	32,437
3520	Other Student Activities	94,500	92,337	2,163	110,000	90,661	88,735	1,926
4110	Custodial Services	954,230	1,004,300	(50,070)	947,962	950,436	960,020	(9,584)
4120	Heating of Buildings	283,743	229,335	54,408	247,057	247,057	236,462	10,595
4130	Utility Services	681,652	689,599	(7,947)	731,387	757,394	685,759	71,635
4200	*Maintenance/Buildings&Grounds	259,877	282,615	(22,738)	280,148	280,148	299,000	(18,852)
4210	Maintenance of Grounds	97,022	145,650	(48,628)	127,911	111,498	111,921	(423)
4220	Maintenance of Buildings	295,000	213,548	81,452	260,000	276,413	341,223	(64,810)
4230	Maintenance of Equipment	78,086	214,420	(136,334)	69,000	145,866	102,406	43,460
4400	Technology Infrastructure, Maintenance, and Support—Salaries	62,000	101,707	(39,707)	62,000	62,000	170,411	(108,411)
5100	Employer Retirement Contributions	127,075	141,891	(14,816)	122,634	149,504	149,504	0
5260	Other Non-Employee Insurance	49,128	49,017	111	51,096	60,066	51,750	8,316
5500	Other Fixed Charges	12,360	10,850	1,510	12,360	12,360	4,295	8,065
6900	Transportation to Non-Public Schools	77,758	82,822	(5,064)	90,087	56,391	109,876	(53,485)
7100	Assets/Grounds	10,000	-	10,000	5,000	5,000	1,668	3,332
7200	Purchase of Land and Buildings	23,000	61,314	(38,314)	9,425	9,425	2,500	6,925
7300	Equipment (1)	21,594	25,286	(3,692)	21,594	36,357	34,791	1,566
7400	Equipment (2)	21,566	80,510	(58,944)	41,974	20,567	14,804	5,763

FUNCTION	DESE DESCRIPTION	FY17 BUDGET	FY17 ACTUALS	DIFFERENCE	FY18 BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE
7600	Motor Vehicles	200,000	200,705	(705)	42,500	42,500	-	42,500
9100	Tuition to Mass. Schools	55,000	34,617	20,383	55,000	55,000	108,566	(53,566)
9200	Tuition to Out-of-State Schools	115,000	-	115,000	85,000	85,000	-	85,000
9300	Tuition to Non-Public Schools	465,168	481,022	(15,854)	440,000	440,000	536,421	(96,421)
9400	Tuition to Collaboratives	1,080,321	791,016	289,305	859,932	859,932	1,440,933	(581,001)
	TOTALS:	35,660,110	35,640,880	19,230	36,810,111	36,810,111	36,810,111	(0)

**Not a current DESE function*

PRE-SCHOOL

The following chart compares FY17 adopted pre-school budget to FY17 pre-school actuals according to the DESE chart of accounts "1000" series. The chart includes the FY18 pre-school adopted budget and comparison of the FY18 pre-school transferred budget with FY18 actuals.

PRE-SCHOOL								
FUNCTION	DESE DESCRIPTION	FY17 BUDGET	FY17 ACTUALS	DIFFERENCE	FY18 BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE
2000	INSTRUCTIONAL	679,585	1,086,221	(406,636)	958,416	1,185,445	1,184,964	481
3000	OTHER SCHOOL SERVICES	28,208	59,302	(31,094)	36,562	63,467	63,467	0
	TOTALS:	707,793	1,145,523	(437,730)	994,978	1,248,912	1,248,431	481

KINDERGARTEN

The following chart compares FY17 adopted kindergarten budget to FY17 kindergarten actuals according to the DESE chart of accounts "1000" series. The chart includes the FY18 kindergarten adopted budget and comparison of the FY18 kindergarten transferred budget with FY18 actuals.

KINDERGARTEN								
FUNCTION	DESE DESCRIPTION	FY17 BUDGET	FY17 ACTUALS	DIFFERENCE	FY18 BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE
2000	INSTRUCTIONAL	1,548,335	1,477,220	71,115	1,634,334	1,596,750	1,604,006	(7,256)
3000	OTHER SCHOOL SERVICES	35,248	18,505	16,743	35,248	35,248	15,078	20,170
	TOTALS:	1,583,583	1,495,725	87,858	1,669,582	1,631,998	1,619,084	12,914

ELEMENTARY

The following chart compares FY17 elementary budget to FY17 elementary actuals according to the DESE chart of accounts “1000” series. The chart includes the FY18 elementary adopted budget and comparison of the FY18 elementary transferred budget with FY18 actuals.

DISTRICT ELEMENTARY								
FUNCTION	DESE DESCRIPTION	FY17 BUDGET	FY17 ACTUALS	DIFFERENCE	FY18 BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE
1000	DISTRICT LEADERSHIP & ADMINISTRATION	21,785	20,000	1,785	17,614	17,614	8,077	9,537
2000	INSTRUCTIONAL	722,994	704,937	18,057	690,724	721,956	718,961	2,995
3000	OTHER SCHOOL SERVICES	310,383	284,815	25,568	283,583	294,265	294,265	0
4000	MAINTENANCE	558,423	517,233	41,190	559,402	582,095	557,491	24,604
7000	FIXED ASSETS	8,004	7,356	648	8,004	12,080	12,681	(601)
9000	PROGRAMS WITH OTHER DISTRICTS	746,918	788,724	(41,806)	671,361	671,361	1,009,122	(337,761)
	TOTALS:	2,368,507	2,323,064	45,443	2,230,688	2,299,371	2,600,596	(301,225)

ALCOTT

The following chart compares FY17 Alcott budget to FY17 Alcott actuals according to the DESE chart of accounts “1000” series. The chart includes the FY18 Alcott adopted budget and comparison of the FY18 Alcott transferred budget with FY18 actuals.

ALCOTT								
FUNCTION	DESE DESCRIPTION	FY17 BUDGET	FY17 ACTUALS	DIFFERENCE	FY18 BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE
2000	INSTRUCTIONAL	4,542,698	4,848,515	(305,817)	4,754,556	4,979,342	4,930,845	48,497
4000	MAINTENANCE	152,140	133,264	18,876	147,348	147,348	131,006	16,342
7000	FIXED ASSETS	1,500	12,741	(11,241)	7,500	500	118	382
	TOTALS:	4,696,338	4,994,521	(298,183)	4,909,404	5,127,190	5,061,969	65,221

THOREAU

The following chart compares FY17 Thoreau budget to FY17 Thoreau actuals according to the DESE chart of accounts "1000" series. The chart includes the FY18 Thoreau adopted budget and comparison of the FY18 Thoreau transferred budget with FY18 actuals.

THOREAU								
FUNCTION	DESE DESCRIPTION	FY17 BUDGET	FY17 ACTUALS	DIFFERENCE	FY18 BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE
2000	INSTRUCTIONAL	4,826,730	4,627,491	199,239	5,191,362	4,895,650	4,795,061	100,589
4000	MAINTENANCE	157,190	134,518	22,672	151,433	151,433	131,006	20,427
7000	FIXED ASSETS	1,500	18,642	(17,142)	7,500	7,500	5,150	2,350
	TOTALS:	4,985,420	4,780,651	204,769	5,350,295	5,054,583	4,931,217	123,366

WILLARD

The following chart compares FY17 Willard budget to FY17 Willard actuals according to the DESE chart of accounts "1000" series. The chart includes the FY18 Willard adopted budget and comparison of the FY18 Willard transferred budget with FY18 actuals.

WILLARD								
FUNCTION	DESE DESCRIPTION	FY17 BUDGET	FY17 ACTUALS	DIFFERENCE	FY18 BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE
2000	INSTRUCTIONAL	5,046,379	5,183,911	(137,532)	5,295,860	5,458,132	5,324,213	133,919
4000	MAINTENANCE	113,039	110,584	2,455	113,434	113,434	109,493	3,941
7000	FIXED ASSETS	1,500	13,647	(12,147)	7,500	500	1,650	(1,150)
	TOTALS:	5,160,918	5,308,142	(147,224)	5,416,794	5,572,066	5,435,356	136,710

MIDDLE SCHOOL

The following chart compares FY17 middle school budget to FY17 middle school actuals according to the DESE chart of accounts "1000" series. The chart includes the FY18 middle school adopted budget and comparison of the FY18 middle school transferred budget with FY18 actuals.

MIDDLE SCHOOL								
FUNCTION	DESE DESCRIPTION	FY17 BUDGET	FY17 ACTUALS	DIFFERENCE	FY18 BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE
1000	DISTRICT LEADERSHIP & ADMINISTRATION	3,494	11,037	(7,543)	3,494	15,000	15,000	-
2000	INSTRUCTIONAL	8,376,094	8,065,016	311,078	8,735,054	8,121,924	8,084,908	37,016
3000	OTHER SCHOOL SERVICES	265,664	263,841	1,823	282,749	271,905	259,795	12,110
4000	MAINTENANCE	611,478	579,526	31,952	576,917	529,224	574,286	(45,062)
7000	FIXED ASSETS	12,500	51,448	(38,948)	16,408	9,267	5,185	4,082
9000	PROGRAMS WITH OTHER DISTRICTS	968,571	517,931	450,640	768,571	768,571	1,076,797	(308,226)
	TOTALS:	10,237,801	9,488,797	749,004	10,383,193	9,715,891	10,015,971	(300,080)

RIPLEY

The following chart compares FY17 Ripley budget to FY17 Ripley actuals according to the DESE chart of accounts “1000” series. The chart includes the FY18 Ripley adopted budget and comparison of the FY18 Ripley transferred budget with FY18 actuals.

RIPLEY								
FUNCTION	DESE DESCRIPTION	FY17 BUDGET	FY17 ACTUALS	DIFFERENCE	FY18 BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE
1000	DISTRICT LEADERSHIP & ADMINISTRATION	97,344	106,800	(9,456)	109,296	110,484	110,484	1
4000	MAINTENANCE	110,767	106,602	4,165	143,523	142,584	108,037	34,547
7000	FIXED ASSETS	1,500	-	1,500	-	-	-	-
	TOTALS:	209,611	213,402	(3,791)	252,819	253,068	218,521	34,548

DISTRICTWIDE

The following chart compares FY17 districtwide budget to FY17 districtwide actuals according to the DESE chart of accounts “1000” series. The chart includes the FY18 districtwide adopted budget and comparison of the FY18 districtwide transferred budget with FY18 actuals.

DISTRICTWIDE								
FUNCTION	DESE DESCRIPTION	FY17 BUDGET	FY17 ACTUALS	DIFFERENCE	FY18 BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE
1000	DISTRICT LEADERSHIP & ADMINISTRATION	1,545,118	1,726,648	(181,530)	1,797,239	1,773,745	1,628,168	145,577
2000	INSTRUCTIONAL	899,027	593,109	305,918	694,550	675,754	620,629	55,125
3000	OTHER SCHOOL SERVICES	1,741,444	1,723,288	18,156	1,727,403	1,930,516	1,789,884	140,632
4000	MAINTENANCE	1,008,573	1,299,448	(290,875)	1,033,408	1,164,694	1,289,305	(124,611)
5000	FIXED CHARGES	188,563	201,758	(13,195)	186,090	221,930	205,549	16,381
6000	COMMUNITY SERVICES	77,758	82,822	(5,064)	90,087	56,391	109,876	(53,485)
7000	FIXED ASSETS	249,656	263,982	(14,326)	73,581	84,002	28,978	55,024
	TOTALS:	5,710,139	5,891,055	(180,916)	5,602,358	5,907,032	5,672,389	234,643

RESTRUCTURING AND REPORTING CHANGES

Administrative reorganization efforts and anticipated financial reporting changes include:

- Elimination of 1 districtwide administrative and 1.5 support positions (2.5 FTE) in FY18. The total savings to both Districts 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 both districts \$85,000.
- 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. We anticipate the cost savings to be significant.
- IT cost classifications have been revamped by DESE in an attempt to standardize statewide reporting. Before the changes, there was significant ambiguity regarding how certain IT expenditures should be reported. In the past, CPS included many school focus support positions, including help desk type activities, as District Wide IT. The new DESE IT cost classifications eliminate much of the ambiguity, moving many support positions to the operations and maintenance cost category. The District anticipates new DESE reporting standards will improve efforts to benchmark IT expenditures. See DESE chart of accounts in appendix (A) for additional details and effective dates.

SPECIAL EDUCATION

A comprehensive review of K-8 special education services was conducted during the 2017-2018 school year. For the Concord Public Schools, the review included a thorough review of the fiscal aspects of special education. The full report will be available on the district web page during the second week in October. The preschool program will also undergo a review in the winter of 2019.

- Utilization of special education teaching staff and tutors

Thoreau is the first of the K-8 schools to move forward with changes to focus on less reliance for tutors to deliver service. Thoreau demonstrated a savings in staff from FY18 to FY19 of \$78,000 by reconfiguring its service model. The other schools will conduct similar reviews during the 2018-2019 year.

- Developing of internal intensive programs

The district is beginning to develop programs within the district in order to reduce the number of students needing out of district placements. Thoreau opened the first of these programs where 7 Kindergarten and First Grade students from all three elementary schools remained in the district. Average cost of out of district placements for students with similar needs is \$70,000 or more. Plans are emerging for other K-8 programs.

Savings currently is in avoiding placements while the hope is also to be able to return some students currently in out of district placements.

The following chart compares the Concord Public Schools total FY17 and FY18 Special Education Tuitions expenses by funding source.

FUNDING SOURCE	FY17 SPECIAL ED TUTIONS	FY18 SPECIAL ED TUTIONS
General Fund	1,219,664	1,628,124
Circuit Breaker	776,140	858,809
IDEA Grant	506,573	503,681
CPS Totals:	2,502,377	2,990,614

EDUCATION REFORM AND MANDATES

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

- English Language Learners: Our population continues to grow. Services are mandated and can require additional staffing at any time.
- Teacher Evaluation: The evaluation process is rigorous and time consuming. Currently, the elementary principals are the sole evaluators giving them extraordinary evaluation caseloads. A plan to remedy this is currently under discussion.
- Grants and Reimbursements: Federal grants rates can fluctuate quickly depending on the decisions made at the federal level. Recent changes in Massachusetts provided us unexpected additional support in special education and METCO. The state legislation continues to debate changes to the Chapter 70 formula. We stay connected and aware of the discussions in addition to lobbying through organizations and local legislators.

ENROLLMENT PROJECTIONS

See appendix (B) for November 2017 enrollment projections provided by NESDEC. Enrollment is projected to remain level through fiscal year 2020. Updated projections will be available November, 2018. In district K-8 enrollment on October 1, 2018 was 2074, including 82 METCO students. The full October 1, 2018 enrollment report included in appendix (B).

CAPITAL PLANNING

The Concord Public Schools is developing a 5-year capital plan as part of the Superintendents FY2020 Budget Book. Below is a brief summary of currently identified capital needs.

District Wide

The most pressing need District wide is replacement of the outdated telephone system. New hardware and wiring is required in order to convert from the outdated analog public switched telephone network (PSTN) to a digital voice over IP (VOIP) system.

Elementary Schools

The Alcott and Thoreau Energy Recovery Units (ERUs) require replacement. ERUs are critical components of energy efficient buildings. The replacement of outdated, retrofitted, and failing ERU's at the Alcott and Thoreau schools will increase energy efficiencies substantially. Boiler replacements in Alcott and Willard are anticipated in FY23-24 to further increase energy efficiencies. The District anticipates the need for VCT vinyl flooring replacement at the Alcott in FY23.

Middle School

The Concord Public Schools largest capital need is the renovation or replacement of the outdated Peabody and Sanborn Middle School buildings. School Committee and CPS administration continue to assess options for construction of a new middle school. The District anticipates increasing demand for repairs and maintenance of the Peabody and Sanborn buildings over the next 5 years. Contingencies for extraordinary maintenance will be included in the FY2020 operating budget. Additionally, the Sanborn building requires conversion of room 106 to a science lab to facilitate 2019-2020 middle school class configuration changes. Other needs related to middle school class configuration changes will be evaluated in the FY2020 Superintendents Budget Book.

Ripley

Major capital needs of the Ripley administrative building include replacement its outdated heating system. The current system relies on a centralized boiler to deliver hot water to the entire Ripley facility, including detached pods housing the District pre-school program and the Concord Children's Center. The centralized design requires heating water to travel outside the building in order to reach the detached pods. Decentralizing the Ripley heating system will increase energy efficiency through improved thermal load balancing.

TRANSPORTATION

CPS has 22 buses, 2 of which are wheelchair buses. The oldest of the fleet are from 2007. The District is developing a 10 year replacement cycle to address vehicle replacement sustainably. The District will conduct a comprehensive transportation review in FY19. As part of the FY19 budget, CPS has completed the procurement process of two new vehicles for delivery in November 2018. Below is a listing of the fleet. The two highlighted vehicles are scheduled for replacement in November 2018.

YEAR	MAKE/	TYPE	MILEAGE
2007	Thomas	Bus	184,347
2007	Thomas	Bus	152,556
2007	Thomas	Bus	167,357
2008	Thomas	Bus	179,747
2009	Thomas	Bus	121,550
2010	Thomas	Bus	144,382
2010	Thomas	Bus	185,732
2010	Thomas	Bus	141,292
2011	Thomas	Bus	123,991
2011	Thomas	Bus	122,574
2012	Thomas	Bus	98,544
2017	T-1218S	Bus	50,743
2017	T-1218S	Bus	40,043
2017	T-1218S	Bus	62,643
2017	T-1218S	Bus	57,110
2017	T-1218S	Bus	52,838
2017	T-1048S	Whlchr	36,692
2017	Blue Bird	Bus	30,325
2017	Blue Bird	Bus	25,550
2017	Lion	Whlchr	6,339
2018	Blue Bird	Bus	14,576
2018	Blue Bird	Bus	14,500

COLLECTIVE BARGAINING

The following chart represents Concord Public School's contractually obligated step escalations. This chart only includes step escalations. Other obligations including changes to longevity, shift differentials, etc. will be accounted for in the Districts final zero based budget.

BARGAINING UNIT	FY19	FY20	FY21	Contract Expiration
Concord Teachers Association	2.00%	TBD	TBD	June, 2019
Secretaries Unit	2.75%	2.75%	TBD	June, 2020
CPS Building Service Workers	2.75%	2.75%	2.75%	June, 2021
Bus Drivers Unit	2.75%	2.75%	2.75%	June, 2021
Maintenance	2.75%	2.75%	2.75%	June, 2021

EXTERNAL FUNDING

CPS receives additional revenue other than the general fund amount. Below is a chart of the additional revenue received in FY18 and what the CPS is projected to receive in FY19 and FY20.

EXTERNAL FUNDING SOURCES			
FUNDING SOURCE	FY18 ACTUAL	FY19 PROJECTED	FY20 PROJECTED
Federal Grants	666,275	660,095	599,648
METCO GRANT	490,253	512,045	490,253
Special Ed Circuit Breaker	797,644	842,667	637,571
TOTALS:	1,954,172	2,014,807	1,727,472

REVOLVING, GIFT, AND OTHER BALANCES

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

FUND	7/1/2017 Balance	Program Revenues	Program Expenditures	06/30/2018 Balance
Athletic Revolving Account	41,644	10,030	-	51,674
Circuit Breaker Revolving Account	594,412	797,644	(858,809)	533,247
Extra Curricula Revolving Account	1,657	-	-	1,657
Federal Grants	2,232	688,859	(684,126)	6,965
Integrated Preschool Revolving Account	4,065	1,924	(4,383)	1,606
Lost Book Revolving Account	990	509	(560)	939
Music Gift Account	3,243	415	(406)	3,251
Parent Teacher Group (PTG) Revolving Accounts	30,471	32,393	(35,018)	27,846
Private Grants	147,434	38,299	(92,706)	93,027
School Lunch Revolving Account	179,974	586,142	(553,567)	212,549
Stars Grant	-	9,500	-	9,500

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

CPS EXTERNAL FUNDING DESCRIPTION

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

Extra Curricula Revolving Account: Revolving account used to support extracurricular activities.

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

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

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

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

Metropolitan Council for Educational Opportunity (METCO): The METCO Program is a grant program funded by the Commonwealth of Massachusetts. It is a voluntary program intended to expand educational opportunities, increase diversity, and reduce racial isolation, by permitting students in certain cities to attend public schools in other communities that have agreed to participate. (DESE)

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

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

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

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

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.

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

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

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

APPENDIX (A)

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.

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.</i> <i>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)

NEW	Code	Function Name	Description	Object Codes
	1230	Other District-Wide Administration	Record Other Districtwide Administration expenditures by object, including, but not limited to, Assistant to Superintendent, Grants Manager, or Director of Planning. <i>This should correspond to EPIMS job code 1205. Note: some positions coded as 1205 may also belong in EOYR function 1420, "Human Resources and Benefits."</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1410	Business and Finance	Record expenditures for Business and Finance including salaries and expenses. <i>This should correspond to EPIMS job code 1202.</i> For City/Town record expenditures as defined in 603 CMR 10.04(1)(a) for Business and Finance Services allocated according to the method agreed upon by the municipality and school committee. The method used to record these costs must be used consistently each year and may only be changed upon the approval of the Commissioner of Elementary and Secondary Education. Only those expenditures that support the school committee as an office (e.g. salaries, travel expenses, legal expenses and office expenses).	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1420	Human Resources and Benefits	Record expenditures for Human Resources and Employee Benefits Administration. <i>This should correspond to EPIMS job code 1208.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1430	Legal Service for School Committee	Record expenditures for legal services for the School Committee (e.g. costs of School Committee representation for collective bargaining and other litigation).	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
	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)
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)

NEW	Code	Function Name	Description	Object Codes
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)
	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)

NEW	Code	Function Name	Description	Object Codes
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)
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 prorates 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)

NEW	Code	Function Name	Description	Object Codes
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)
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)

NEW	Code	Function Name	Description	Object Codes
	2415	Other Instructional Materials (Libraries)	Record expenditures for Other Instruction Materials (2415) including books and other materials excluding textbooks, for use in school libraries or classroom libraries. INCLUDE CITY OR TOWN COST WHERE THERE IS AN AGREEMENT TO PROVIDE SERVICES ON LINE 3514.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	2420	Instructional Equipment	Record expenditures for Instructional Equipment (2420) including vocational equipment and science lab equipment irrespective of unit cost.	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)

NEW	Code	Function Name	Description	Object Codes
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)
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				

NEW	Code	Function Name	Description	Object Codes
	3100	Attendance and Parent Liaison Services	Record expenditures for Attendance & Parent Liaison Services (3100). Include the salary and expenses for truancy officers (investigatory services) and parent information centers (e.g. Professional Salaries 01). <i>This should correspond to EPIMS job code 3332.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	3200	Medical/Health Services	Record expenditures for Medical/Health Services (3200) including, but not limited to, school physicians, school nurses, and school medical supplies. <i>This should correspond to EPIMS job codes 1226, 5010, 5015, 5020, and 5021.</i> For the City/Town, Record expenditures for Health Services (3200) where there is an agreement between the school committee and the municipality for specific services to be provided to students.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
	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. Reported the cost of writing off uncollected debt in Other Expenses (06). 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)

NEW	Code	Function Name	Description	Object Codes
	3520	Other Student Activities	<p>Record only the expenditures from appropriated funds used to support Other Student Activities (3520), including:</p> <ul style="list-style-type: none"> • Salaries, musical directors, drama coaches, and other 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 <p>In Schedule 1.C.2., report expenditures of revenues from other sources (e.g. ticket sales, over the counter receipts, etc.) that are deposited in the Student Activity Agency account.</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	3600	School Security	<p>Record expenditures for School Security (3600) including salaries and expenses for school police, hall monitors, and security personnel. <i>This should correspond to EPIMS job code 3331.</i></p> <p>For the City/Town, record expenditures for School Security Services where there is an agreement between the school committee and the municipality for specific services to be provided.</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
<p>Operations and Maintenance</p> <p>Housekeeping activities relating to the physical plant and maintenance activities for grounds, buildings and equipment. Expenditures classified as a 4000 expenditure <i>must not exceed</i> the per project dollar limit for extraordinary maintenance or for non-instructional equipment.</p>				
	4110	Custodial Services	<p>Record expenditures for Custodial Services (4110) including salaries and expenses of custodians, janitors, and truck drivers.</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
	4120	Heating of Buildings	Record expenditures for Heating of Buildings (4120) including the cost of coal, fuel oil, gas, steam, and wood as well as the cost of contracted services.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	4130	Utility Services	Record expenditures for Utility Services (4130) including the cost of water, trash disposal, sewage, hazardous waste disposal, electricity, telephone service, and non-heating fuels.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	4210	Maintenance of Grounds	Record expenditures for Maintenance of Grounds (4210) including the cost of salaries and expenses of groundskeepers, equipment operators, and aides.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	4220	Maintenance of Buildings	Record expenditures for Maintenance of Buildings (4220) including the salaries and expenses of building maintenance personnel, engineers, licensed tradespeople, painters, etc.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	4225	Building Security System	Record expenditures for Building Security Systems (4225). Expenditures for this purpose may not exceed the per project dollar limit for extraordinary maintenance (\$150,000) or non-instruction equipment (\$5,000). If greater, the cost must be reported as a Capital Equipment (7000) expenditure.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
	4230	Maintenance of Equipment	Record expenditures for Maintenance of Equipment (4230) including salaries of repair personnel, supplies, materials and tools, equipment parts, and replacement of equipment and furnishings.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	4300	Extraordinary Maintenance	Record expenditures for Extraordinary Maintenance (4300) defined in 603 CMR 10.02. Expenditures can include the principal portion of a loan or the cost of a lease/purchase agreement. Expenditures classified as a 4000 account expenditure must not exceed the per project dollar limit for extraordinary maintenance (\$150,000). DO NOT report employee salaries in this category.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
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.				

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

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

NEW	Code	Function Name	Description	Object Codes
	6800	Health Services to Non-Public Schools	Record by major program area and by object, expenditures for Non-Public School Health (6800).	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	6900	Transportation to Non-Public Schools	<p>Record by major program area and object, expenditures for Transporting Non-public pupils to and from school regardless of distance (6900). Costs can include:</p> <ul style="list-style-type: none"> • Salaries, student transportation supervisors, dispatchers, school bus drivers, school bus maintenance personnel • Salaries or the prorated share of salaries, clerical and support staff • Fuel, lubrication, tires and school bus repairs • Contracted service • Insurance premiums • School bus monitors <p>Transportation costs must reconcile with costs and students reported on Schedule 7, lines 4220 and 4230.</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

Acquisition, Improvement and Replacement of Fixed Assets

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

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

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

NEW	Code	Function Name	Description	Object Codes
	7100	Purchase of Land and Buildings (7100, 7200)	Record capital expenditures for Acquisition and Improvement of Sites (7100), including purchase of school building sites, improvement of school building sites, grading, landscaping, sewers, storm drains, retaining walls, and surfacing, capital leases costs, and the principal portion of a loan not reported in 8100.	<i>No objects</i>
	7200	Purchase of Land and Buildings (7100, 7200)	Record capital expenditures for Acquisition and Improvement of Buildings (7200), including construction of buildings, acquisition of existing buildings, additions to existing buildings, acquisitions of portable school buildings/classrooms, rehabilitation of school buildings, lease/purchase of buildings, capital leases, and principal portion of a loan not reported in 8100.	<i>No objects</i>
	7300	Equipment (7300, 7400)	Record capital expenditures for Acquisition and Improvement of Equipment (7300), including acquisition of new, non-instructional school equipment having a useful life of more than one year and an acquisition cost of more than \$5,000, acquisition of school furniture and fixtures (bulk purchases), acquisition of school machinery, lease/purchase of equipment, capital leases, and <i>No objects</i> principal portion of a loan not reported in 8100.	<i>No objects</i>
	7350	Capital Technology	Record expenditures for Capital Technology (7350), including hardware or other technology purchases exceeding the \$5,000 unit cost, capital leases, lease/purchase of capital technology, and the principal portion of a loan not reported in 8100.	<i>No objects</i>
	7400	Equipment (7300, 7400)	Record capital expenditures for Replacement of Equipment (7400), including capital leases, lease/purchase of equipment, replacement of non-instructional equipment having a useful life of more than one year and an acquisition cost of more than \$5,000, and the principal portion of a loan not reported in 8100.	<i>No objects</i>
	7500	Motor Vehicles (7500, 7600)	Record capital expenditures for Acquisition of Motor Vehicles (7500), including the purchase of passenger vehicles for school administrative use, purchase of trucks for school maintenance use, purchase of school buses, lease/purchase of motor vehicles, trucks or buses, capital leases, and the principal portion of a loan not reported in 8100.	<i>No objects</i>
	7600	Motor Vehicles (7500, 7600)	Record capital expenditures for Replacement of Motor Vehicles (7600), including	<i>No objects</i>

NEW	Code	Function Name	Description	Object Codes
<p>Debt Retirement and Service</p> <p>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).</p>				
	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>	<i>No objects</i>
	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>	<i>No objects</i>
	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>	<i>No objects</i>

NEW	Code	Function Name	Description	Object Codes
	8600	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/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).</p> <p><i>Principal costs should be reported in the appropriate 7000 series</i></p>	<i>No objects</i>
<p>Programs with Other School Districts</p> <p>Transfers of payments to other school districts or to non-public schools for services provided to students residing in the sending city or town.</p>				
	9100	Tuition to Mass. Schools	Record, by major program area, tuition payments to other Massachusetts school districts (9100), including tuition or transfer payments to other public school districts in Massachusetts for resident students.	<i>No objects</i>
	9110	Tuition for School Choice	<p>School Choice Tuition (9110) is treated as an expenditure.</p> <p>School Committee - Regional School Districts Only</p> <p>Tuition payments to choice or charter schools by a regional school district are calculated by DESE and sent to DOR, and deducted from its Chapter 70 payment. These amounts are populated on the EOYR.</p> <p>Note that both choice and charter tuition are current-year calculations which means that monthly charges through the first eleven months are estimates. In some cases choice receiving districts have been paid more through May than their final annual amount turns out to be. In this case DOR will recoup the overpayment by adding it to the choice assessment in the June distribution. Accountants/auditors should do a ledger adjustment to reflect this adjustment.</p> <p>City/Town</p> <p>Tuition payments to choice or charter schools by a sending school district are deducted from its Chapter 70 payment.</p>	<i>No objects</i>

NEW	Code	Function Name	Description	Object Codes
	9120	Tuition to Commonwealth Charter Schools	<p>Tuition to Commonwealth (9120) and Horace Mann Charter Schools (9125) are treated as expenditures.</p> <p>School Committee - Regional School Districts Only</p> <p>Tuition payments to choice or charter schools by a regional school district are calculated by DESE and sent to DOR, and deducted from its Chapter 70 payment. These amounts are populated on the EOYR.</p> <p>Note that both choice and charter tuition are current-year calculations which means that monthly charges through the first eleven months are estimates. In some cases choice receiving districts have been paid more through May than their final annual amount turns out to be. In this case DOR will recoup the overpayment by adding it to the choice assessment in the June distribution. Accountants/auditors should do a ledger adjustment to reflect this adjustment.</p> <p>City/Town</p> <p>Tuition payments to choice or charter schools by a sending school district are deducted from its Chapter 70 payment.</p>	<i>No objects</i>
	9125	Tuition to Horace Mann Charter Schools	<p>Tuition to Commonwealth (9120) and Horace Mann Charter Schools (9125) are treated as expenditures.</p> <p>School Committee - Regional School Districts Only</p> <p>Tuition payments to choice or charter schools by a regional school district are calculated by DESE and sent to DOR, and deducted from its Chapter 70 payment. These amounts are populated on the EOYR.</p> <p>Note that both choice and charter tuition are current-year calculations which means that monthly charges through the first eleven months are estimates. In some cases choice receiving districts have been paid more through May than their final annual amount turns out to be. In this case DOR will recoup the overpayment by adding it to the choice assessment in the June distribution. Accountants/auditors should do a ledger adjustment to reflect this adjustment.</p> <p>City/Town</p> <p>Tuition payments to choice or charter schools by a sending school district are deducted from its Chapter 70 payment.</p>	<i>No objects</i>
	9200	Tuition to Out-of-State Schools	Record, by major program area, Tuition to Out-of-State Schools (9200), tuition or transfer payments to school districts in other states for resident students.	<i>No objects</i>

NEW	Code	Function Name	Description	Object Codes
	9300	Tuition to Non-Public Schools	Record, by major program area, Tuition to Non-Public Schools (9300), tuition or transfer payments to non-public schools for resident students.	<i>No objects</i>
	9400	Tuition to Collaboratives	Record, by major program, tuition payments to Collaboratives (9400) for tuition paid to Collaboratives for resident students. Report other Collaborative-provided services in the appropriate function.	<i>No objects</i>
	9500	Regional School Assessment	Record payment for assessments to member regional school districts (9500) in accordance with regional school district agreements. Include both the academic and vocational assessments, as appropriate. Include the total assessment including operating, transportation, and capital costs. Members of Bristol and Norfolk County who are charged tuition increments above the county assessment should report the tuition payments on this line.	<i>No objects</i>

Object Code Expenditures

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

01 Salaries Professional

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

02 Salaries Secretarial and Clerical

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

03 Salaries Other

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

04 Contract Services

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

05 Supplies and Materials-

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

06 Other Expenditures -

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

09 Transfers –

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

APPENDIX (B)

Enrollment Report

Concord, MA Historical Enrollment

School District: Concord, MA

11/6/2017

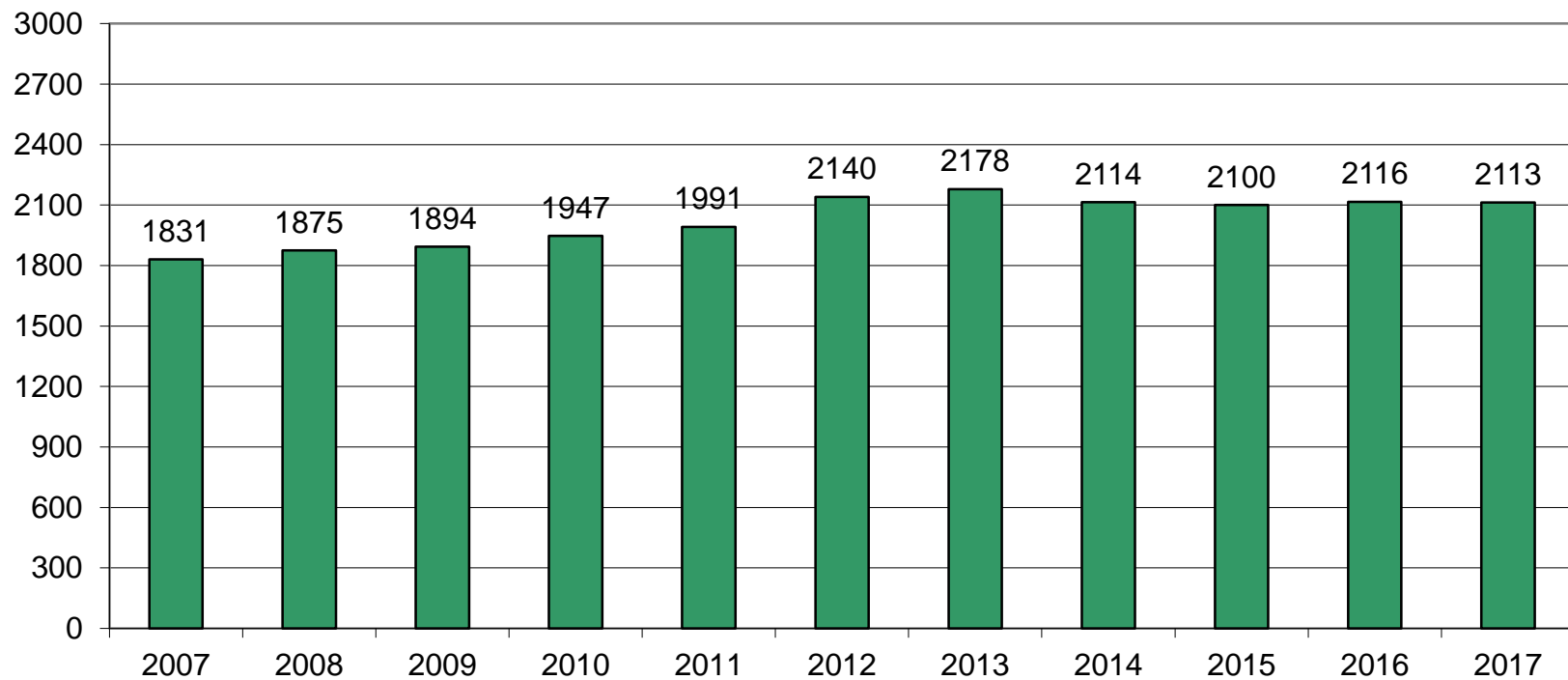
Historical Enrollment By Grade																			
Birth Year	Births	School Year	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	UNGR	K-8	PK-8
2002	149	2007-08	22	181	201	212	217	218	199	203	188	190	0	0	0	0	0	1809	1831
2003	127	2008-09	37	205	179	202	226	206	214	203	211	192	0	0	0	0	0	1838	1875
2004	156	2009-10	36	203	215	184	215	211	204	207	203	216	0	0	0	0	0	1858	1894
2005	108	2010-11	34	230	215	227	199	214	214	205	206	203	0	0	0	0	0	1913	1947
2006	124	2011-12	36	199	231	236	233	201	223	218	209	205	0	0	0	0	0	1955	1991
2007	94	2012-13	40	226	215	256	245	243	217	243	234	221	0	0	0	0	0	2100	2140
2008	103	2013-14	26	233	235	235	267	247	246	212	235	242	0	0	0	0	0	2152	2178
2009	126	2014-15	22	198	234	241	241	250	237	240	210	241	0	0	0	0	0	2092	2114
2010	109	2015-16	28	225	207	240	237	238	246	239	232	208	0	0	0	0	0	2072	2100
2011	101	2016-17	28	209	237	216	245	234	232	239	249	227	0	0	0	0	0	2088	2116
2012	106	2017-18	25	220	205	241	223	233	242	229	248	247	0	0	0	0	0	2088	2113

Historical Enrollment in Grade Combinations									
Year	PK-5	K-5	K-6	K-8	5-8	6-8	7-8	7-12	9-12
2007-08	1250	1228	1431	1809	780	581	378	0	0
2008-09	1269	1232	1435	1838	820	606	403	0	0
2009-10	1268	1232	1439	1858	830	626	419	0	0
2010-11	1333	1299	1504	1913	828	614	409	0	0
2011-12	1359	1323	1541	1955	855	632	414	0	0
2012-13	1442	1402	1645	2100	915	698	455	0	0
2013-14	1489	1463	1675	2152	935	689	477	0	0
2014-15	1423	1401	1641	2092	928	691	451	0	0
2015-16	1421	1393	1632	2072	925	679	440	0	0
2016-17	1401	1373	1612	2088	947	715	476	0	0
2017-18	1389	1364	1593	2088	966	724	495	0	0

Historical Percentage Changes			
Year	K-8	Diff.	%
2007-08	1809	0	0.0%
2008-09	1838	29	1.6%
2009-10	1858	20	1.1%
2010-11	1913	55	3.0%
2011-12	1955	42	2.2%
2012-13	2100	145	7.4%
2013-14	2152	52	2.5%
2014-15	2092	-60	-2.8%
2015-16	2072	-20	-1.0%
2016-17	2088	16	0.8%
2017-18	2088	0	0.0%
Change		279	15.4%

Concord, MA Historical Enrollment

PK-8, 2007-2017



Concord, MA Projected Enrollment

School District: **Concord, MA**

11/6/2017

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-8	PK-8
2012	106		2017-18	25	220	205	241	223	233	242	229	248	247	0	0	0	0	0	2088	2113
2013	128		2018-19	26	243	226	211	244	217	232	239	233	245	0	0	0	0	0	2090	2116
2014	100		2019-20	27	207	249	232	214	238	216	229	243	230	0	0	0	0	0	2058	2085
2015	107		2020-21	28	221	212	256	235	209	237	214	233	240	0	0	0	0	0	2057	2085
2016	108	(est.)	2021-22	29	224	227	218	259	229	209	234	217	230	0	0	0	0	0	2047	2076
2017	110	(est.)	2022-23	30	227	230	234	221	253	228	207	238	214	0	0	0	0	0	2052	2082
2018	111	(est.)	2023-24	31	229	233	237	237	216	252	225	210	235	0	0	0	0	0	2074	2105
2019	107	(est.)	2024-25	32	222	235	240	240	231	215	249	228	207	0	0	0	0	0	2067	2099
2020	109	(est.)	2025-26	33	225	228	242	243	234	230	213	253	225	0	0	0	0	0	2093	2126
2021	109	(est.)	2026-27	34	225	231	235	245	237	233	227	216	250	0	0	0	0	0	2099	2133
2022	109	(est.)	2027-28	35	226	231	238	238	239	236	230	230	213	0	0	0	0	0	2081	2116

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

Based on an estimate of births

Based on children already born

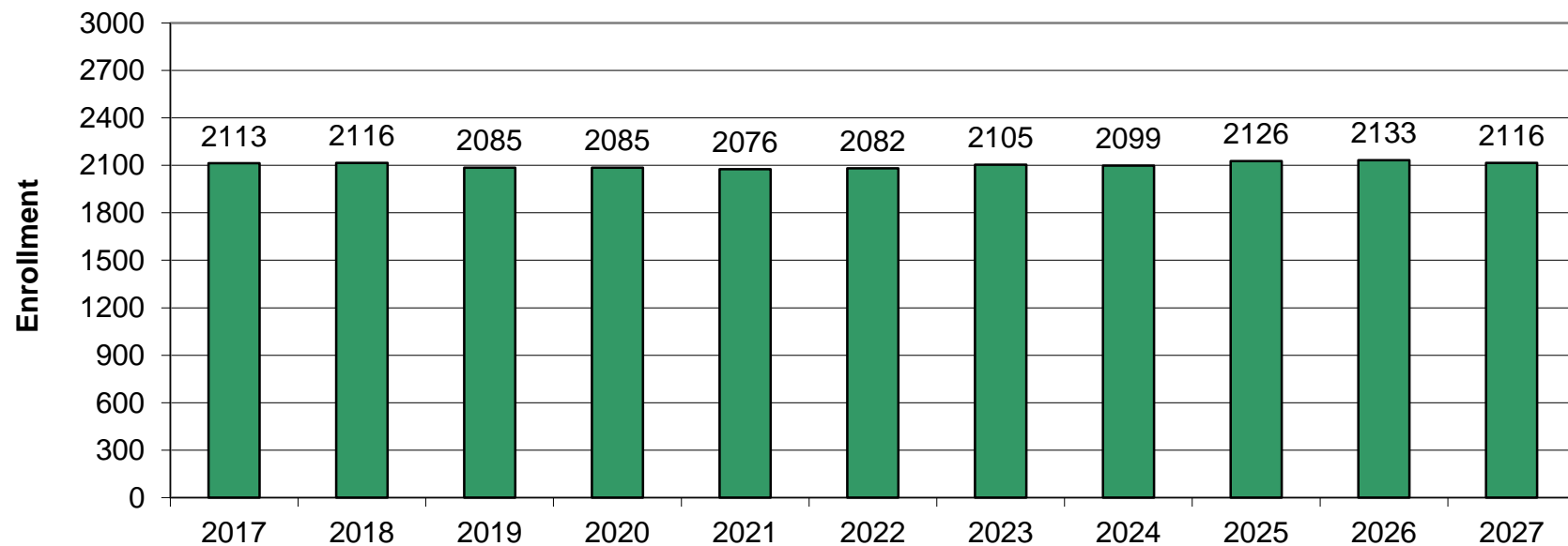
Based on students already enrolled

Projected Enrollment in Grade Combinations*									
Year	PK-5	K-5	K-6	K-8	5-8	6-8	7-8	7-12	9-12
2017-18	1389	1364	1593	2088	966	724	495	0	0
2018-19	1399	1373	1612	2090	949	717	478	0	0
2019-20	1383	1356	1585	2058	918	702	473	0	0
2020-21	1398	1370	1584	2057	924	687	473	0	0
2021-22	1395	1366	1600	2047	890	681	447	0	0
2022-23	1423	1393	1600	2052	887	659	452	0	0
2023-24	1435	1404	1629	2074	922	670	445	0	0
2024-25	1415	1383	1632	2067	899	684	435	0	0
2025-26	1435	1402	1615	2093	921	691	478	0	0
2026-27	1440	1406	1633	2099	926	693	466	0	0
2027-28	1443	1408	1638	2081	909	673	443	0	0

Projected Percentage Changes			
Year	K-8	Diff.	%
2017-18	2088	0	0.0%
2018-19	2090	2	0.1%
2019-20	2058	-32	-1.5%
2020-21	2057	-1	0.0%
2021-22	2047	-10	-0.5%
2022-23	2052	5	0.2%
2023-24	2074	22	1.1%
2024-25	2067	-7	-0.3%
2025-26	2093	26	1.3%
2026-27	2099	6	0.3%
2027-28	2081	-18	-0.9%
Change		-7	-0.3%

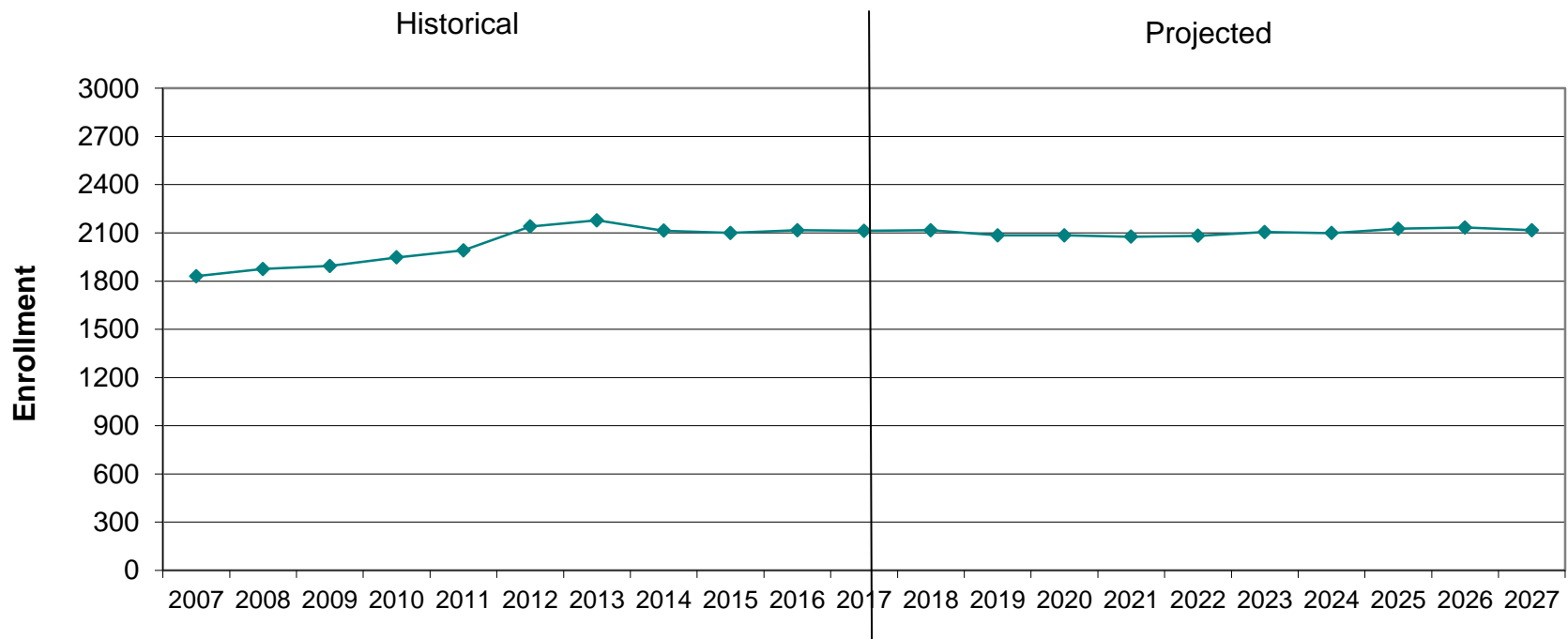
Concord, MA Projected Enrollment

PK-8 To 2027 Based On Data Through School Year 2017-18

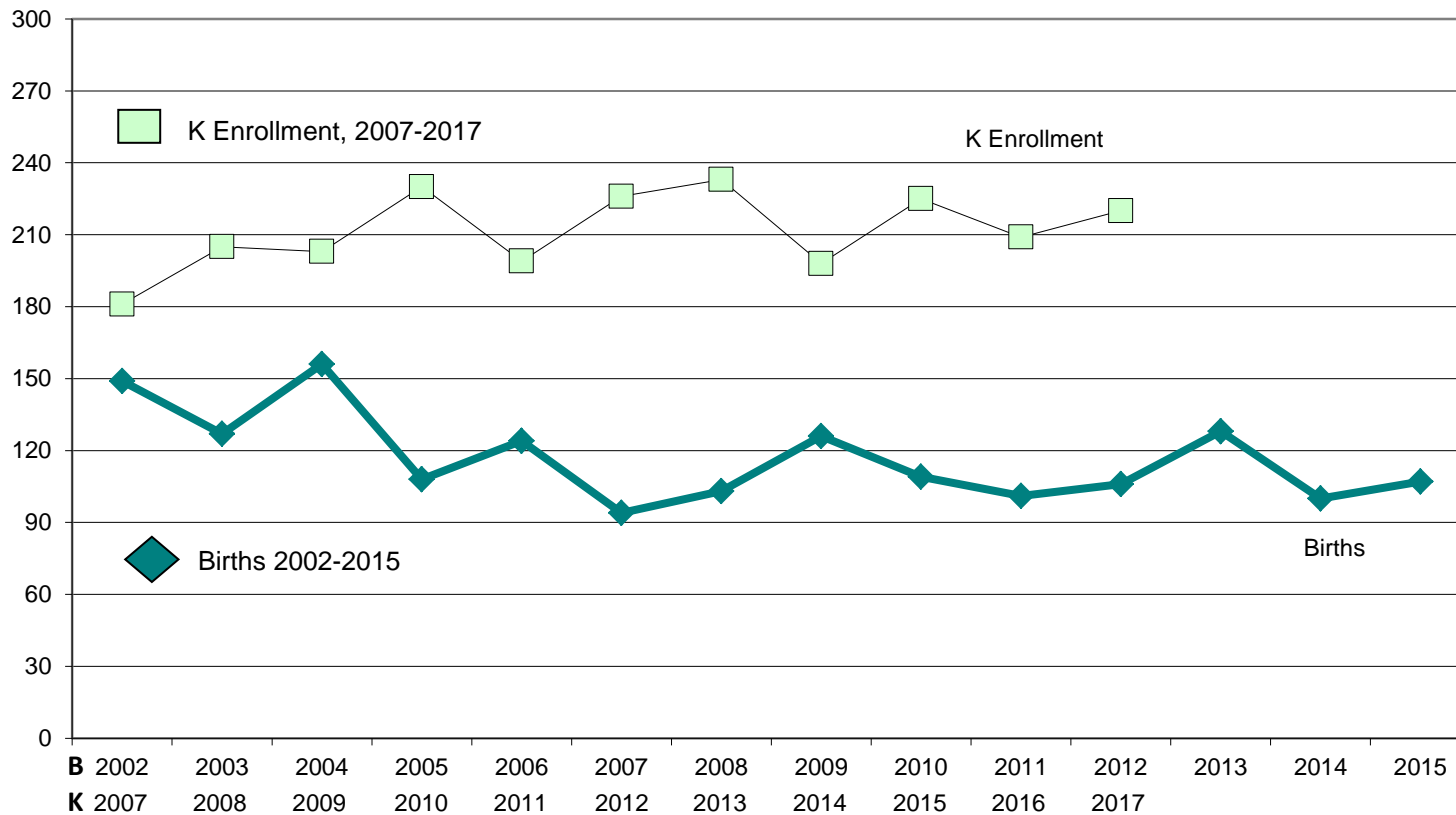


Concord, MA Historical & Projected Enrollment

PK-8, 2007-2027



Concord, MA Birth-to-Kindergarten Relationship



Concord, MA Additional Data

Building Permits Issued		
Year	Single-Family	Multi-Units
2005	18	6
2013	42	129
2014	43	74
2015	54	0
2016	54	0
2017	22 to Aug. 31	0

Source: HUD and Building Department

Enrollment History		
Year	Voc-Tech 9-12 Total	Non-Public K-8 Total
2005-06	n/a	n/a
2013-14	n/a	303
2014-15	n/a	288
2015-16	n/a	268
2016-17	n/a	266
2017-18	n/a	271

Residents in Non-Public Independent and Parochial Schools (General Education)														
Enrollments as of Oct. 1	K	1	2	3	4	5	6	7	8	9	10	11	12	K-8 TOTAL
	11	9	12	19	31	39	54	53	43	0	0	0	0	271

K-12 Home-Schooled Students	
2017	16

K-12 Residents "Choiced-out" or in Charter or Magnet Schools	
2017	1

K-12 Special Education Outplaced Students	
2017	36

K-12 Choiced-In, Tuitioned-In, & Other Non-Residents	
2017	0

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

Monthly Enrollments
10/1/2018 - 6/1/2019

Oct. 1, 2017 Enrollment with K-5 Ratios	K-5 Ratios 2017-2018	Oct. 1 2017	Oct. 1 2018	Nov. 1 2018	Dec. 1 2018	Jan. 1 2019	Feb. 1 2019	Mar. 1 2019	Apr. 1 2019	May 1 2019	June 1 2019	K-5 Ratios 2018 - 2019	
CCHS													
9		295	330										
10		307	306										
11		337	298										
12		333	340										
Other		0	0										
TOTAL CCHS:		1272	1274	0	0	0	0	0	0	0	0		
Peabody & Sanborn													
6		229	246										
7		248	235										
8		247	255										
TOTAL PEABODY & SANBORN:		724	736	0	0	0	0	0	0	0	0		
	2017-2018	10/01/17										2018-2019	10/01/18
Alcott	Sections	Ratio										Sections	Ratio
K	4	18.8	75	81								4	20.3
1	4	17.0	68	78								4	19.5
2	5	18.8	94	66								4	16.5
3	4	19.8	79	93								5	18.6
4	4	20.0	80	72								4	18.0
5	4	21.8	87	80								4	20.0
TOTAL ALCOTT:	25		483	470	0	0	0	0	0	0	0	25	
	2017-2018	10/01/17										2018-2019	10/01/18
Thoreau	Sections	Ratio										Sections	Ratio
K	5	15.2	76	69								5	13.8
1	4	18.0	72	85								4	21.3
2	4	18.5	74	75								4	18.8
3	4	17.5	70	75								4	18.8
4	4	20.0	80	67								4	16.8
5	4	19.0	76	83								4	20.8
TOTAL THOREAU:	25		448	454	0	0	0	0	0	0	0	25	
	2017-2018	10/01/17										2018-2019	10/01/18
Willard	Sections	Ratio										Sections	Ratio
K	4	17.3	69	58								3	19.3
1	4	16.3	65	71								4	17.8
2	4	18.3	73	66								4	16.5
3	4	18.5	74	74								4	18.5
4	4	18.3	73	74								4	18.5
5	4	19.8	79	71								4	17.8
TOTAL WILLARD:	24		433	414	0	0	0	0	0	0	0	23	

Monthly Enrollments
10/1/2018 - 6/1/2019

Oct. 1, 2017 Enrollment with K-5 Ratios	K-5 Ratios 2017-2018	Oct. 1 2017	Oct. 1 2018	Nov. 1 2018	Dec. 1 2018	Jan. 1 2019	Feb. 1 2019	Mar. 1 2019	Apr. 1 2019	May 1 2019	June 1 2019	K-5 Ratios 2018 - 2019
TOTAL K-12												
Elementary - Grades K-5		1364	1338	0	0	0	0	0	0	0	0	
Elementary - Grades 1-5		1144	1130	0	0	0	0	0	0	0	0	
Middle - Grades 6-8		724	736	0	0	0	0	0	0	0	0	
CPS - Grades K-8		2088	2074	0	0	0	0	0	0	0	0	
CCHS - Grades 9-12		1272	1274	0	0	0	0	0	0	0	0	
TOTAL K-12: (Not including OOD SPED)		3360	3348	0	0	0	0	0	0	0	0	
Worksheet												
Kindergarten		220	208	0	0	0	0	0	0	0	0	
1		205	234	0	0	0	0	0	0	0	0	
2		241	207	0	0	0	0	0	0	0	0	
3		223	242	0	0	0	0	0	0	0	0	
4		233	213	0	0	0	0	0	0	0	0	
5		242	234	0	0	0	0	0	0	0	0	
TOTAL Grades K-5:		1364	1338	0	0	0	0	0	0	0	0	
Grade 6		229	246	0	0	0	0	0	0	0	0	
Grade 7		248	235	0	0	0	0	0	0	0	0	
Grade 8		247	255	0	0	0	0	0	0	0	0	
TOTAL Grades 6-8:		724	736	0	0	0	0	0	0	0	0	
TOTAL Grades K-8:		2088	2074	0	0	0	0	0	0	0	0	
Grade 9		295	330	0	0	0	0	0	0	0	0	
Grade 10		307	306	0	0	0	0	0	0	0	0	
Grade 11		337	298	0	0	0	0	0	0	0	0	
Grade 12		333	340	0	0	0	0	0	0	0	0	
Other		0	0	0	0	0	0	0	0	0	0	
TOTAL Grades 9-12:		1272	1274	0	0	0	0	0	0	0	0	
TOTAL K-12: (Not including OOD SPED)		3360	3348	0	0	0	0	0	0	0	0	

Monthly Enrollments
10/1/2018 - 6/1/2019

Oct. 1, 2017 Enrollment with K-5 Ratios	K-5 Ratios 2017-2018	Oct. 1 2017	Oct. 1 2018	Nov. 1 2018	Dec. 1 2018	Jan. 1 2019	Feb. 1 2019	Mar. 1 2019	Apr. 1 2019	May 1 2019	June 1 2019	K-5 Ratios 2018 - 2019
Worksheet												
SPECIAL EDUCATION OOD												
CPS OOD K-8		36	31									
CCHS OOD		36	41									
TOTAL K-12 OOD: (Not in K-12 Total)		72	72	0	0	0	0	0	0	0	0	0
Pre-School OOD: (Not in K-12 Total)												
		1	1	0	0	0	0	0	0	0	0	0
METCO STUDENTS												
CCHS		52	53									
Middle School		34	35									
Alcott		44	47									
Thoreau		0	0									
Willard		0	0									
TOTAL K-12: METCO Students:		130	135	0	0	0	0	0	0	0	0	0
Other												
NON-TUITION Out of Town Students												
CCHS---Staff Students		18	21									
TOTAL CCHS Non-Tuition Students:		18	21	0	0	0	0	0	0	0	0	0
Middle School-Staff Students		11	8									
Alcott-Staff Students		17	14									
Thoreau-Staff Students		3	2									
Willard-Staff Students		7	7									
TOTAL K-8 - Out of Town Students:		38	31	0	0	0	0	0	0	0	0	0
CONCORD STUDENTS												
CCHS		907	903									
Peabody & Sanborn		679	693									
Alcott		422	409									
Thoreau		445	452									
Willard		426	407									
TOTAL CONCORD Students:		2879	2864	0	0	0	0	0	0	0	0	0
CARLISLE STUDENTS												
CCHS		295	297									
TOTAL CARLISLE Students:		295	297									