



SUPERINTENDENT'S FY20 CPS RECOMMENDED BUDGET

11/13/18

ZERO-BASED BUDGET PROCESS

- Reviewed 3-5 years of Actuals and zero-based budgeted the following:
 - Legal
 - Salaries (FTEs, steps/lanes, longevity, stipends, overtime, substitutes)
 - Contracted Services (all departments)
 - Memberships/Fees
 - Professional Development
 - Special Education
 - In District Services
 - Out of District Tuitions
 - Staffing Model (i.e. tutors, aide's)
 - Circuit Breaker
 - Supplies/Materials, Textbooks, Equipment, Software, Hardware, Leases, Copiers, Cellphones, Vehicles, Grants, Revolving Accounts, Transportation, Fees (activity & building use)

FY20 BUDGET BY 1000 FUNCTION

Function	Function Description	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Requested	FY20 Requested Budget vs FY19 Budget Difference	FY19/FY20 % Difference
1000	District Leadership & Admin	1,927,643	1,916,843	1,761,728.29	155,114.71	1,830,095	1,706,580	-123,515	-6.75%
2000	Instructional Leadership	27,954,856	27,634,953	27,263,586.34	371,366.66	28,986,801	29,993,009	1,006,208	3.47%
3000	Other School Services	2,365,545	2,595,401	2,422,488.24	172,912.76	2,453,904	2,742,563	288,659	11.76%
4000	Maintenance	2,725,465	2,830,812	2,907,201.11	-76,389.11	2,883,905	3,218,031	334,126	11.59%
5000	Fixed Charges	186,090	221,930	205,548.91	16,381.09	209,010	503,850	294,840	141.07%
6000	Community Services	90,087	56,391	109,876.28	-53,485.28	84,893	97,953	13,060	15.38%
7000	Fixed Assets	120,493	113,849	53,762.58	60,086.42	147,729	194,134	46,405	31.41%
9000	Programs with Other District	1,439,932	1,439,932	2,085,919.25	-645,987.25	1,650,558	934,043	-716,515	-43.41%
Grand Total		36,810,111	36,810,111	36,810,111.00	0.00	38,246,895	39,390,163	1,143,268	2.99%

FY20 BUDGET DRIVERS

• Contract Services	287,331	(15.53%)
• Employee Separation	286,002	(198.49%)
• Salary-Aides	149,661	(11.81%)
• Substitutes	176,861	(95.90%)
• Salary-Teachers	1,101,036	(5.14%)
• Supply/Materials	420,085	(51.47%)
• Salary-Clerical	70,893	(12.15%)
• Salary-Maintenance/Custodial/Trans	155,704	(8.10%)

BUDGET DRIVERS TOTALS:	2,647,573
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FY20 COST SAVINGS

- Legal 14,337 (-17.63%)
- Salary-Non Union 38,500 (-1.78%)
- Salary-Support Staff 82,038 (-12.71%)
- Salary-Tutors *748,269 (-27.28%)
- Special Education Tuitions 716,515 (-43.41%)

REDUCTIONS TOTALS:

1,599,659

*FY20 Tutors budget is only 221,677 less than FY18 actuals

PROJECTED EARLY RETIREMENT INCENTIVE SAVINGS

<u>Projected Savings</u>						
<u>Retirement Date</u>	<u>FTE</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>
6/30/2018	8.50	196,287	185,491	178,999	286,065	-
6/30/2019	9.00	-	228,212	215,660	208,112	320,825
TOTALS SAVINGS:		196,287	413,703	394,659	494,177	320,825

PRESCHOOL

Expense Category	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Requested	FY20 Requested Budget vs FY19 Budget Difference	FY19/FY20 % Difference
Contract Services Total	60,000	133,145	134,035.86	-890.86	90,941	129,695	38,754	42.61%
Salary-Aids Total	258,979	337,188	333,647.81	3,540.19	340,201	430,476	90,275	26.54%
Salary-Nurse Total	36,562	63,467	63,466.83	0.17	61,849	77,299	15,450	24.98%
Salary-Substitute Total	1,349	1,600	2,650.00	-1,050.00	1,349	3,210	1,861	137.95%
Salary-Teacher Total	624,088	695,009	695,007.39	1.61	693,394	805,439	112,045	16.16%
Supply Total	14,000	18,503	19,622.85	-1,119.85	25,556	20,000	-5,556	-21.74%
Totals:	994,978	1,248,912	1,248,431	481	1,213,290	1,466,119	252,829	20.84%

DISTRICT WIDE KINDERGARTEN

Expense Category	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Requested	FY20 Requested Budget vs FY19 Budget Difference	FY19/FY20 % Difference
Contract Services Total	35,248	35,248	15,077.85	20,170.15	32,748	20,000	-12,748	-38.93%
Stipend-Teacher Total	2,123	2,123	2,005.00	118.00	2,091	6,617	4,526	216.45%
Totals:	37,371	37,371	17,083	20,288	34,839	26,617	-8,222	-23.60%

DISTRICT WIDE ELEMENTARY

Expense Category	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Requested	FY20 Requested Budget vs FY19 Budget Difference	FY19/FY20 % Difference
Contract Services Total	80,911	69,919	76,905.01	-6,986.01	80,365	77,040	-3,325	-4.14%
Equipment Total	5,504	11,526	12,715.96	-1,189.96	8,304	11,600	3,296	39.69%
Field Trips Total	11,418	10,387	12,181.26	-1,794.26	11,418	9,125	-2,293	-20.08%
Legal Total	17,614	17,614	8,076.56	9,537.44	21,218	20,000	-1,218	-5.74%
Longevity-Teachers Total	23,984	27,158	25,317.31	1,840.69	24,677	19,466	-5,211	-21.12%
Professional Dev Total	55,460	63,006	60,719.15	2,286.85	64,459	61,331	-3,128	-4.85%
Salary-Admin/Manager Total	49,611	49,611	49,605.48	5.52	51,880	52,134	254	0.49%
Salary-Aid Total	30,634	0	0.00	0.00	31,963	21,918	-10,045	-31.43%
Salary-Clerical Total	57,228	105,857	106,896.74	-1,039.74	75,002	111,276	36,274	48.36%
Salary-Custodian Total	559,402	582,095	557,490.92	24,604.08	548,732	579,771	31,039	5.66%
Salary-Drivers Total	3,250	3,250	255.87	2,994.13	625	0	-625	-100.00%
Salary-Nurse Total	283,583	294,265	294,264.92	0.08	308,929	300,589	-8,340	-2.70%
Salary-Teacher Total	174,443	183,419	167,417.02	16,001.98	161,813	165,447	3,634	2.25%
Salary-Tutor Total	76,750	93,485	84,883.04	8,601.96	78,250	4,250	-74,000	-94.57%
Stipend-Teacher Total	38,405	35,692	22,903.57	12,788.43	32,684	15,442	-17,242	-52.75%
Supply Total	90,130	79,726	110,841.67	-31,115.67	73,199	55,162	-18,037	-24.64%
Travel Total	1,000	1,000	1,000.00	0.00	1,262	1,000	-262	-20.76%
Tuitions Total	671,361	671,361	1,009,121.78	-337,760.78	851,987	950,053	98,066	11.51%
Totals:	2,230,688	2,299,371	2,600,596	-301,225	2,426,767	2,455,604	28,837	1.19%

ALCOTT

Expense Category	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Requested	FY20 Requested Budget vs FY19 Budget Difference	FY19/FY20 % Difference
Contract Services Total	86,500	79,224	48,544.02	30,679.98	89,583	89,807	224	0.25%
Equipment Total	135,000	74,540	47,497.94	27,042.06	73,500	62,500	-11,000	-14.97%
Longevity-Teachers Total	13,100	14,449	14,448.65	0.35	14,400	16,845	2,445	16.98%
Misc Total	103	103	0.00	103.00	0	0	0	0.00%
Professional Dev Total	11,300	11,300	3,190.99	8,109.01	11,300	11,300	0	0.00%
Salary-Aid Total	262,825	275,361	273,749.25	1,611.75	297,102	296,104	-998	-0.34%
Salary-Clerical Total	96,043	97,544	99,553.86	-2,009.86	99,756	102,570	2,814	2.82%
Salary-Principal Total	166,707	166,707	166,688.25	18.75	170,912	150,000	-20,912	-12.24%
Salary-Substitute Total	42,645	117,647	103,061.90	14,585.10	39,961	74,961	35,000	87.59%
Salary-Teacher Total	3,882,572	4,188,872	4,186,720.96	2,151.04	4,278,267	4,629,205	350,938	8.20%
Salary-Tutor Total	452,791	390,385	450,027.24	-59,642.24	703,598	458,336	-245,262	-34.86%
Stipend-Teacher Total	3,000	3,000	0.00	3,000.00	0	7,499	7,499	100.00%
Supply Total	125,602	103,438	87,420.10	16,017.90	74,291	141,282	66,991	90.17%
Utilities Total	147,348	147,348	137,583.22	9,764.78	143,138	151,341	8,203	5.73%
Totals:	5,425,536	5,669,918	5,618,486	51,432	5,995,808	6,191,750	195,942	3.27%

THOREAU

TYPE	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Requested	FY20 Requested Budget vs FY19 Budget Difference	FY19/FY20 % Difference
Contract Services Total	86,500	72,908	48,218.02	24,689.98	89,583	101,413	11,830	13.21%
Equipment Total	137,730	85,250	49,672.89	35,577.11	74,700	62,500	-12,200	-16.33%
Longevity-Teachers Total	27,614	27,614	24,900.00	2,714.00	26,249	35,530	9,281	35.36%
Professional Dev Total	11,300	15,709	9,208.94	6,500.06	11,300	11,300	0	0.00%
Salary-Aid Total	242,248	266,165	282,362.78	-16,197.78	172,788	255,500	82,712	47.87%
Salary-Clerical Total	100,069	106,196	110,486.90	-4,290.90	103,138	103,884	746	0.72%
Salary-Non Union Total	157,579	159,183	159,182.95	0.05	161,553	165,593	4,040	2.50%
Salary-Substitute Total	66,932	49,078	36,799.00	12,279.00	43,485	78,485	35,000	80.49%
Salary-Teacher Total	4,304,809	4,183,486	4,164,189.76	19,296.24	4,538,858	4,886,167	347,309	7.65%
Salary-Tutor Total	445,823	404,899	417,734.49	-12,835.49	603,426	330,418	-273,008	-45.24%
Stipend-Teacher Total	4,669	4,911	4,911.00	0.00	5,122	2,647	-2,475	-48.32%
Substitutes Total	3,296	3,296	3,450.00	-154.00	3,296	3,296	0	0.00%
Supply Total	124,847	102,766	76,769.64	25,996.36	73,700	123,899	50,199	68.11%
Utilities Total	151,433	151,433	131,006.36	20,426.64	145,926	144,107	-1,819	-1.25%
Totals:	5,864,849	5,632,894	5,518,893	114,001	6,053,124	6,304,739	251,615	4.16%

WILLARD

Expense Category	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Requested	FY20 Requested Budget vs FY19 Budget Difference	FY19/FY20 % Difference
Contract Services Total	86,500	100,092	90,295.41	9,796.59	89,583	145,376	55,793	62.28%
Equipment Total	136,099	76,495	45,102.13	31,392.87	74,700	62,500	-12,200	-16.33%
Longevity-Teachers Total	27,500	27,500	21,513.51	5,986.49	27,500	12,111	-15,389	-55.96%
Professional Dev Total	14,050	14,050	3,509.00	10,541.00	14,050	34,050	20,000	142.35%
Salary-Aid Total	260,428	347,512	347,511.76	0.24	340,280	222,521	-117,759	-34.61%
Salary-Clerical Total	96,431	97,914	100,350.02	-2,436.02	100,019	104,195	4,176	4.18%
Salary-Principal Total	172,493	150,606	150,681.82	-75.82	154,500	158,363	3,863	2.50%
Salary-Substitute Total	39,237	79,528	92,729.27	-13,201.27	40,278	75,278	35,000	86.90%
Salary-Teacher Total	4,303,741	4,235,837	4,186,170.49	49,666.51	4,368,860	4,297,359	-71,501	-1.64%
Salary-Tutor Total	635,586	679,724	671,498.23	8,225.77	663,772	713,611	49,839	7.51%
Stipend-Teacher Total	4,669	11,033	11,033.00	0.00	6,292	4,852	-1,440	-22.89%
Substitutes Total	2,933	2,933	3,305.00	-372.00	2,933	2,933	0	0.00%
Supply Total	125,218	99,448	66,548.49	32,899.51	73,700	147,533	73,833	100.18%
Utilities Total	113,434	113,434	109,493.09	3,940.91	119,586	120,443	857	0.72%
Totals:	6,018,319	6,036,106	5,899,741	136,365	6,076,053	6,101,125	25,072	0.41%

MIDDLE SCHOOL

Expense Category	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Requested	FY20 Requested Budget vs FY19 Budget Difference	FY19/FY20 % Difference
Contract Services Total	140,516	137,727	133,552.69	4,174.31	119,000	123,704	4,704	3.95%
Equipment Total	223,636	136,802	154,661.01	-17,859.01	223,062	222,500	-562	-0.25%
Legal Total	3,494	15,000	15,000.00	0.00	12,000	12,000	0	0.00%
Longevity-Teachers Total	50,769	54,211	50,154.05	4,056.95	54,872	58,520	3,648	6.65%
Professional Dev Total	33,176	30,176	15,967.00	14,209.00	32,100	32,100	0	0.00%
Salary Nurses Total	214,276	203,432	207,176.00	-3,744.00	171,843	206,951	35,108	20.43%
Salary-Admin Total	49,611	49,611	49,605.22	5.78	49,845	52,134	2,289	4.59%
Salary-Aid Total	177,524	135,275	125,204.57	10,070.43	85,338	190,814	105,476	123.60%
Salary-Athletics Total	62,469	62,469	47,927.00	14,542.00	66,065	66,054	-11	-0.02%
Salary-Clerical Total	218,726	193,394	199,002.77	-5,608.77	171,641	198,009	26,368	15.36%
Salary-Custodian Total	338,738	291,045	327,738.12	-36,693.12	360,481	392,174	31,693	8.79%
Salary-Drivers Total	15,761	15,761	16,232.45	-471.45	17,168	17,168	0	0.00%
Salary-Principal Total	367,425	387,523	387,522.72	0.28	406,850	408,496	1,646	0.40%
Salary-Substitute Total	50,562	58,297	55,523.00	2,774.00	53,124	123,124	70,000	131.77%
Salary-Support Staff Total	68,821	2,916	1,000.00	1,916.00	50,518	0	-50,518	-100.00%
Salary-Teacher Total	6,545,347	6,152,430	6,097,015.68	55,414.32	6,765,701	6,966,821	201,120	2.97%
Salary-Tutor Total	615,226	578,134	586,297.17	-8,163.17	638,836	487,998	-150,838	-23.61%
Stipend-Teacher Total	2,122	2,005	2,005.00	0.00	4,714	0	-4,714	-100.00%
Supply Total	198,244	212,481	221,042.00	-8,561.00	155,787	191,370	35,583	22.84%
Travel Total	0	0	0.00	0.00	250	250	0	0.00%
Tuitions Total	768,571	768,571	1,076,797.47	-308,226.47	798,571	933,990	135,419	16.96%
Utilities Total	238,179	238,179	246,547.57	-8,368.57	239,919	271,157	31,238	13.02%
Totals:	10,383,193	9,725,439	10,015,971	-290,532	10,477,685	10,955,334	477,649	4.56%

DISTRICT WIDE

Expense Category	FY18 Budget	FY18 Transferred Budget	FY18 Actual	FY18 Actual vs Transferred Budget Difference	FY19 Budget	FY20 Requested	FY20 Requested Budget vs FY19 Budget Difference	FY19/FY20 % Difference
Contingency Total	83,417	83,417	0.00	83,417.00	63,417	125,000	61,583	97.11%
Contract Services Total	1,170,561	1,259,091	1,169,137.34	89,953.66	1,258,107	1,450,206	192,099	15.27%
Employee Seperation Total	122,634	149,504	149,503.94	0.06	144,091	430,093	286,002	198.49%
Equipment Total	299,831	285,723	270,475.32	15,247.68	375,572	433,439	57,867	15.41%
Legal Total	63,119	63,119	44,290.50	18,828.50	48,119	35,000	-13,119	-27.26%
Longevity-Nurses Total	4,810	2,500	2,500.00	0.00	4,810	1,100	-3,710	-77.13%
Longevity-Teachers Total	141	2,000	2,000.00	0.00	2,087	0	-2,087	-100.00%
Memberships Total	2,015	2,544	1,927.00	617.00	12,515	15,453	2,938	23.48%
Professional Dev Total	234,448	222,493	190,195.38	32,297.62	233,500	205,637	-27,863	-11.93%
Salary-Admin/Manager Total	638,509	631,969	626,579.53	5,389.47	527,007	612,435	85,428	16.21%
Salary-Clerical Total	33,869	32,523	31,634.19	888.81	34,047	34,562	515	1.51%
Salary-Drivers Total	750,995	779,060	757,326.52	21,733.48	767,086	778,146	11,060	1.44%
Salary-Maintenance Total	190,136	190,093	206,287.78	-16,194.78	201,605	276,292	74,687	37.05%
Salary-Non Union Total	479,410	491,517	493,797.55	-2,280.55	529,231	526,173	-3,058	-0.58%
Salary-Support Staff Total	618,789	598,316	606,227.82	-7,911.82	594,757	563,237	-31,520	-5.30%
Salary-Teacher Total	15,500	74,408	76,076.84	-1,668.84	87,192	202,465	115,273	132.21%
Salary-Tutor Total	99,000	22,050	5,850.00	16,200.00	55,000	0	-55,000	-100.00%
School Committee Total	9,177	9,177	3,651.21	5,525.79	7,177	7,177	0	0.00%
Software Total	135,000	148,713	171,173.92	-22,460.92	115,000	106,500	-8,500	-7.39%
Stipend-Teacher Total	94,246	74,907	73,735.47	1,171.53	82,500	89,118	6,618	8.02%
Supply Total	327,582	520,396	543,070.23	-22,674.23	336,872	557,708	220,836	65.55%
Textbooks Total	500	0	0.00	0.00	250	0	-250	-100.00%
Travel Total	3,884	3,884	3,907.33	-23.33	2,384	8,750	6,366	267.03%
Tuitions Total	0	0	0.00	0.00	0	-950,000	-950,000	-100.00%
Utilities Total	208,496	234,503	229,997.55	4,505.45	250,511	247,196	-3,315	-1.32%
Vehicles Total	16,289	25,125	13,043.41	12,081.59	13,536	14,300	764	5.64%
Salary-Admin/Manager Total	109,296	110,484	110,483.50	0.50	112,050	0	-112,050	-100.00%
Salary-Custodian Total	41,786	40,847	40,444.30	402.70	34,756	42,606	7,850	22.59%
Supply Total	683	683	0.00	683.00	3,514	0	-3,514	-100.00%
Utilities Total	101,054	101,054	67,592.70	33,461.30	72,636	76,282	3,646	5.02%
Totals:	5,855,177	6,160,100	5,890,909	269,191	5,969,329	5,888,875	-80,454	-1.35%

QUESTIONS

