



Artwork by CCRSD Student Jessica Shang



Artwork by CCRSD Student Ava Dominguez

# Superintendent and School Committee's FY22 Adopted Budget



Concord-Carlisle Regional School District  
Concord, Massachusetts



CCRSD ART CLUB

April 2021

[www.concordcarlisle.org](http://www.concordcarlisle.org)

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## Mission

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



CCHS Boys Soccer Team

## Core Values and Beliefs

*Academic Excellence*

*Respectful and Empathic Community*

*Educational Equity*

*Continuous Improvement*

*Professional Collaboration*



CCHS Ski Team



CCHS Girls Basketball Team

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# Section I: Introduction



CCHS Chorus: You Raise Me Up

## **Executive Summary**

The Concord-Carlisle Regional School District (CCRSd) completed the FY22 budget development process with a vote from the School Committee on March 16, 2021. The district administration began the budget process working with internal stakeholders and the school committee to develop the budget, and carried the process through finalizing a budget that was adopted by the School Committee. The core budgeting principles include the following:

- Students and their learning are at the center of decisions;
- Teaching and learning conditions matter for student success;
- Requested resources for programs, services, and activities reflect the District's core values of academic excellence, respectful and empathic community, professional collaboration, educational equity, and continuous improvement;
- The balance between responsive and reasonable operating budgets and the impact on taxpayers is maintained.

## **Zero-Based Budgeting**

CCRSd implemented a zero-based budgeting process as part of the 2018-2019 Superintendents Goals and Action Plan. Zero-based budgeting requires staff to begin budget development at \$0.00. Every department head and every principal analyzed their internal operations to identify all anticipated costs. Costs were documented and reviewed to ensure alignment with the core budgeting principles and district goals. Other budget methodologies emphasize cost drivers, focusing documentation and analysis on identified financial pressures. The zero-based process extends the same analysis traditionally reserved for identified cost drivers to all costs, no matter how large or small.

## **Budget Overview**

The FY22 operating budget request for CCRSD of \$31,827,133 represents a 2.91% increase above the FY21 appropriation. Debt service relating to the High School Building Project continues to decline resulting in a total FY22 budget request of 35,759,374, a 2.29% increase above the FY21 approved budget. See CCRSD School Committee Approved Line Item Budget in appendix item (E).

## Superintendent's Message

This year, I write in a personal tone in hopes of indicating the deep impact this community's support has had on the schools this year. Concord has a long tradition of valuing its schools in a way not seen in many places. I am sure that this value is what led to a collective vision of the schools in crisis. This common vision of serving the community's children during the pandemic came to be when we reopened the schools in-person on September 9, 2020 after six months of empty buildings and remote learning. We have been thrilled to remain open since then through a balance of physical safety, instruction, and overall well-being.

Ever since March, parents and teachers partnered in ways more intimate than ever before. Teachers are live streaming into homes and students are streaming into classrooms. The complete transformation of instruction into multiple models that can flexibly intertwine with one another was done with passion and dedication by a faculty fiercely committed to learning under any circumstances. For almost a year now, teachers recreated everything they do. Their dedication allowed us to foster a safe model for in-person instruction with both hybrid and remote models simultaneously. Similarly, parents directly and indirectly support their children on a daily basis as we navigate these new approaches. The success to date is a result of this incredible partnership between home and school. Of course, the role of school nurses and custodians is critical as are those of support staff, food service and transportation whose environments also changed completely.

Throughout it all, the town offered its resources often without request. I will attempt to name the many ways in which this support took form, knowing the list may not be complete.

- Concord Health Director Susan Rask and Public Health Nurse Tricia McGean have been highly involved throughout the process by supporting us daily in safety measures and management of COVID cases. At the time of this report at the end of January 2021, 113 COVID cases were connected to the schools. The schools remained open while navigating contact tracing and quarantines very much as a result of this partnership.
- The Town Manager and the entire town leadership team engaged with us as the pandemic arrived and continually inquired as to our needs.
- Concord Recreation created programs at each of the three elementary schools to support afternoons of remote learning and daycare needs for parents given the half day model in Kindergarten through Grade 5. An additional program at Ripley allowed for per diem support for staff juggling their own children's hybrid and remote school schedules.
- The Concord Fire Department provided ongoing leadership and support in crisis management as well as resources and connections. One such connection led to the ability to partner with a site for symptomatic testing and to begin symptomatic testing on site at CCHS.
- The Concord Police Department offered extensive support in the work to actively rebuild the traffic and transportation plans with us given the limited availability of bus



ridership due to distancing needs. With approximately 50% of students arriving in another mode beside the bus, arrival and dismissal at school required close care. A record number of students now bike to school which has also been highly support by Concord Police.

- Concord Public Works and Highway Department altered driveways and modified entrances to allow for these changes to the transportation plan so buses could utilize entrances they had not previously accessed. When quarantines impacted our plowing crew, they immediately offered help to ensure school would reopen after a storm.
- Concord Facilities provided HVAC personnel to ensure the readiness of the middle school buildings that required modifications prior to the return of students.
- The Concord Free Public Library partnered with us during the summer reading program leading to a record number of students participating. Programming for children and access to virtual resources has been ongoing since the closure in March.
- Emerson Hospital has been an important partner in offering medical and health consultation as well as partnership on various projects.
- The community's many medical and science professionals engaged directly on the 11 committees formed last summer and continue to advise us often.
- The collaboration with the Concord Finance Committee and Select Board led to a successful rebuilding of budget proposals for FY21.
- It has been our pleasure to collaborate to host Town Meeting on the Doug White Field and host the town's vaccine distribution center on the CCHS property.

Finally, I would be remiss not to highlight the amazing young people of Concord who engage in these uncharted waters with us daily. Their energy, enthusiasm, cooperation, and joy has been our guiding light. Thank you all for the support and dedication that allowed crisis to become an opportunity to serve these children and community so well.

With deep gratitude,  
Dr. Laurie Hunter  
Superintendent  
Concord Public Schools  
Concord-Carlisle Regional School District

## COVID19 Expenses

Below is an update COVID costs incurred by both districts through April 30, 2021. Of the \$1,509,910 total, \$268,322 were one time costs.

Expense Type	CCRS	CPS	Total
Building Alterations	110,411	179,775	290,186
Cleaning supplies/Equipment	67,588	101,420	169,008
Contracted Services	24,040	143,560	167,600
Curriculum supplies	8,351	25,987	34,338
Payroll (Full Year)	118,063	294,808	412,871
PPE	44,624	128,596	173,220
Remote Learning Hardware	14,162	143,748	157,910
Remote Learning Software	32,144	72,633	104,777
<b>Totals:</b>	<b>419,383</b>	<b>1,090,527</b>	<b>1,509,910</b>

### Category Examples

**Building Alterations** – Signage, plexi glass barriers, tent rentals, storage rentals, outdoor classrooms, sneeze guards, classroom air filters, air scrubbers

**Cleaning Supplies/Equipment** – Disinfectant, wiper pails, backpack sprayers and solution, sanitizing wipes, other misc. cleaning supplies

**Contracted Services** – Nursing services, Pooled Testing, facility and safety evaluations

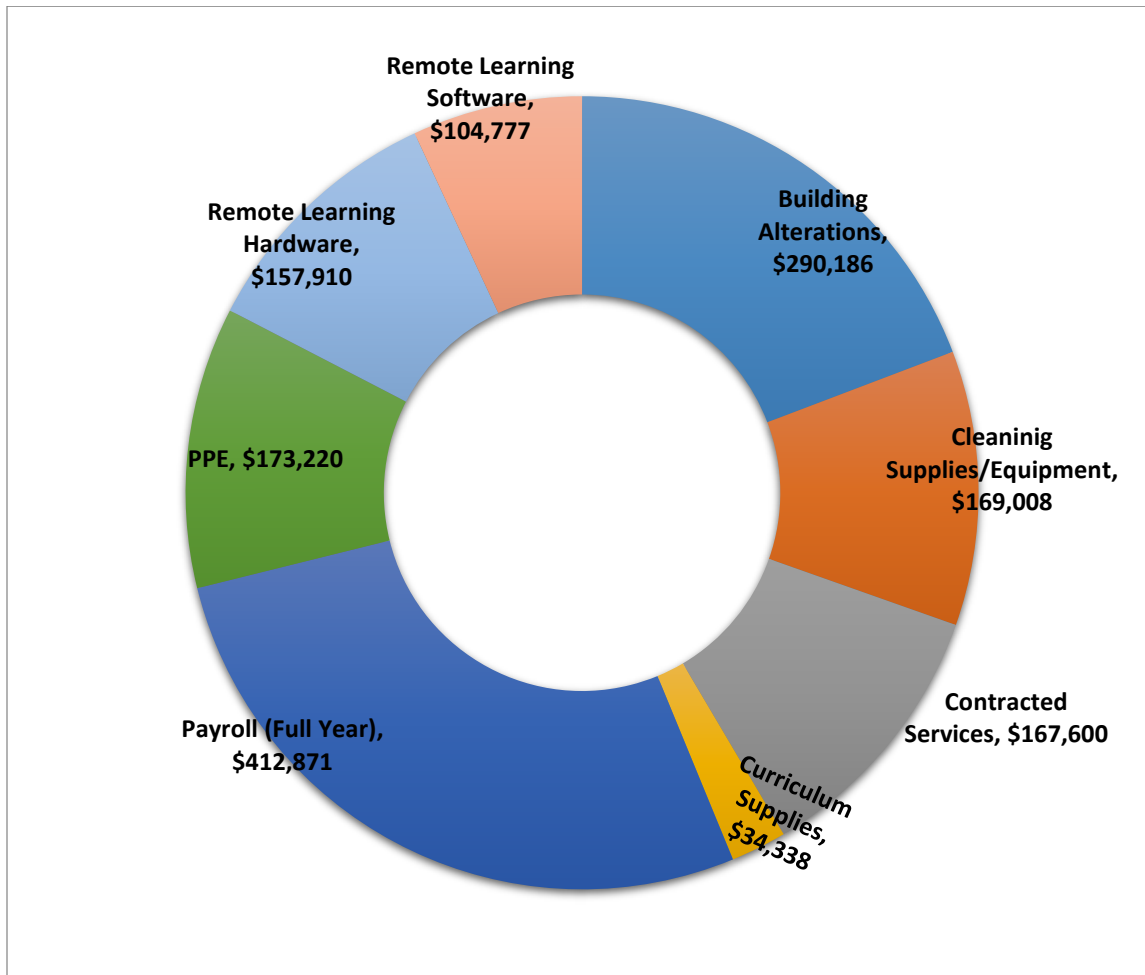
**Curriculum Supplies** – Non technology curriculum items to facilitate the hybrid learning environment

**PPE** – Masks, hand sanitizer, gloves, gowns, specialized masks and face shields

**Remote Learning Hardware** – Laptops, webcams, tablets, and other specialized hardware for remote learning

**Remote Learning Software** – Curriculum software purchases and subscriptions to facilitate online learning, Seesaw, Zoom, DreamBox.

## COVID19 Expenses



## COVID19 Grants

Below is a summary of confirmed COVID grants to date. DESE Emergency Relief III is part of the American Rescue Plan Act of 2021, which was signed into law on March 11, 2021. Final allocations are still being determined by the State, we will update this section of the budget book as soon as the information is available.

<b><u>Budget Status</u></b>						
<b>Entity</b>	<b>Grant Name</b>	<b>Fund Code</b>	<b>Grant Budget</b>	<b>Expended/Encumbered</b>	<b>Remaining Balance</b>	<b>Grant Expiration</b>
CCRS	CARES Act (DESE)	102	297,000.00	297,000.00	-	12/31/2021
CCRS	DESE Emergency Relief	113	26,263.00		26,263.00	9/30/2022
CCRS	DESE Emergency Relief II	115	99,799.40	-	99,799.40	9/30/2023
CCRS	DESE Emergency Relief III		UNKNOWN			9/30/2024
<b>CCRS Totals:</b>			<b>423,062.40</b>	<b>297,000.00</b>	<b>126,062</b>	
CPS	CARES Act (DESE)	102	467,775.00	467,775.00	-	12/31/2021
CPS	CARES Act (Municipal)		126,825.00	126,825.00	-	12/31/2020
CPS	DESE Emergency Relief	113	112,379.00		112,379.00	9/30/2022
CPS	DESE Emergency Relief II	115	427,040.20		427,040.20	9/30/2023
CPS	DESE Emergency Relief III	TBD	UNKNOWN			9/30/2024
<b>CPS Totals:</b>			<b>1,134,019.20</b>	<b>594,600.00</b>	<b>539,419.20</b>	
<b>Totals (BOTH DISTRICTS):</b>			<b>1,557,081.60</b>	<b>-</b>	<b>891,600.00</b>	<b>665,481.60</b>



## Enrollment

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

### October 1 Enrollment Information

	October 1 2018 (actual)		October 1 2019 (actual)		October 1 2020(actual)	
	<u>Concord</u>	<u>Carlisle</u>	<u>Concord</u>	<u>Carlisle</u>	<u>Concord</u>	<u>Carlisle</u>
9th grade	235	72	252	74	244	73
10th grade	224	63	233	70	251	72
11th grade	206	78	230	69	231	71
12th grade	238	84	205	76	227	65
Other					5	
Enrollment	903	297	920	289	958	281
Enrollment %	75.25%	24.75%	76.10%	23.90%	77.32%	22.68%

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

## Excess and Deficiency

The district took action to increase its excess and deficiency fund balance. Excess and deficiency (E&D) is the primary reserve account for regional school districts. E&D is comparable to town free cash or corporate retained earnings. Below are the impacts of FY20 operating results on the 06/30/2020 E&D balance.

<b>Excess and Deficiency Balance</b>	
<b>6/30/2019 E&amp;D</b>	<b>1,376,858</b>
<u>Add FY20 Budget Performance</u>	
FY20 Revenues in excess of budget	569,750
FY20 Expenditures less than budget	67,994
<u>Less Reserve for FY21 Budget</u>	
06/30/2019 E&D used to fund FY21 budget	(300,000)
<b>06/30/2020 E&amp;D</b>	<b>1,714,602</b>

School Committees decision to reduce the use of E&D as a funding source, combined with positive operating results and State aid relief, has resulted in a modest increase to the district E&D reserve account in FY19 and FY20.

The E&D fund is statutorily limited to 5% of the succeeding years operating and capital budget. The 06/30/2020 E&D balance is approximately 5% of the FY21 budget.

## Other Post-Employment Benefits

The Districts OPEB fund has a balance of \$5,283,000 as of June 30, 2020. This represents 30% of the total OPEB liability of \$17,818,000. The total OPEB liability increased from 16,583,000 in FY19, primarily due to a change in actuarial assumptions which, reduce estimated long term investment returns (the discount rate) from 6.75% to 6.25%. The change increased the total OPEB liability by \$1,082,281. However, because of better than expected investment returns and employer contributions, the Districts net position continued to increase as shown in the table below.

Valuation Date	Net Position
6/30/2017	17%
6/30/2018	21%
6/30/2019	27%
6/30/2020	30%

The District has level funded OPEB contribution amounts at \$550,000 in FY20 and FY21. Due to the actuarial change in long term investment returns, a recommendation to increase the amount is expected for FY23.

## Capital Planning

### **CONCORD PUBLIC SCHOOLS**

### **CONCORD-CARLISLE REGIONAL SCHOOL DISTRICT**

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120 MERIAM ROAD, CONCORD, MA 01742    PHONE: 978.341.2490    FAX: 978.318.1539    <http://www.concordps.org>

TO:            Jared Stanton, Director of Finance and Operations  
FROM:        Concord-Carlisle Regional School Committee  
DATE:        February 9, 2021  
RE:            **CCRSB Capital**

Here is a brief list of possible anticipated CCRSD capital projects. The District will be doing a more comprehensive plan in the next few months.

#### **Amenities Building**

Massachusetts Building Code requires permanent bathroom facilities be installed within 500 feet of permanent grandstands. Assuming a 50 percent capacity waiver, which is typically granted by the plumbing board, a permanent facility with 19 toilets, 4 urinals, and 10 sinks would need to be constructed to meet Massachusetts State Plumbing Code. Gale completed a feasibility study and conceptual layout for a possible facility in 2019. A capacity waiver will only be considered once a detailed design is developed.

#### **Repaving of the Access Road**

Campus Feasibility study by Gale Associates in 2018 found:

- Access Road is in poor condition with cracks, patches, and uneven pavement
- Insufficient lighting
- Significant ponding with damaged pavement and sunken utility caps
- Sidewalks and curbing are cracked and in need of replacement
- Concerns have continued regarding the safety of the road and the sidewalks and limited ADA Accessibility
- At the time, the cost to address these issues would be approximately \$790,000



The access road was originally intended to be replaced as part of the high school building project, however it was value engineered out to address demolition abatement costs of the old building.

**Other Possible Needs**

A campus tractor to reduce the need for outside landscaping, seeding, mowing, and plowing services.

Tennis court resurfacing (to be funded by the athletic revolving account).

## Transportation

CCRSB has 22 buses, 1 of which is a wheelchair bus. The oldest of the fleet are from 2008. Below is a listing of the fleet. As part of the FY21 budget, the District has completed the procurement process of two new vehicles for delivery in April 2021. Below is a listing of the fleet.

Year	Make	Type	Mileage
2008	Thomas	Bus	194,686
2008	Thomas	Bus	196,373
2009	Thomas	Bus	160,972
2010	Thomas	Bus	154,774
2012	Thomas	Bus	137,531
2017	Thomas	Bus	84,015
2017	Thomas	Whlchr	37,630
2017	Thomas	Bus	72,023
2017	Thomas	Bus	80,487
2017	Blue Bird	Bus	48,033
2018	Blue Bird	Bus	24,343
2018	Blue Bird	Bus	24,961
2018	Blue Bird	Bus	26,145
2018	Blue Bird	Bus	31,910
2018	Blue Bird	Bus	27,958
2018	Blue Bird	Bus	29,400
2018	Blue Bird	Bus	26,836
2020	Thomas	Bus	5,061
2020	Thomas	Bus	3,521
2021	Blue Bird	Bus	1,200
2021	Blue Bird	Bus	1,163
2021	Blue Bird	Bus	1,127

## Collective Bargaining

The following chart represents the current contractually obligated salary and step escalations of the Concord-Carlisle School District bargaining contracts. This chart only includes step escalations, ancillary changes to longevity, shift differentials, etc., are included in the zero-based budget.

Bargaining Unit	FY21	FY22	FY23	Contract Expiration
Concord-Carlisle Teachers Association	1.75%	TBD	TBD	6/30/2021
Secretaries Unit	1.75%	2.00%	2.25%	6/30/2023
Concord-Carlisle Building Service Workers	2.75%	TBD	TBD	6/30/2021
Concord-Carlisle Tutors	2.50%	2.50%	TBD	6/30/2022
Bus Drivers Unit	2.75%	TBD	TBD	6/30/2021
Maintenance	2.75%	TBD	TBD	6/30/2021

## External Funding

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

External Funding Sources				
Funding Source	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Estimate
Circuit Breaker Revolving Account	860,469	1,065,259	656,371	590,734
Chapter 70	2,568,503	2,700,821	2,747,217	2,885,882
Chapter 71	531,028	717,643	550,000	675,000
Charter School Reimbursement	4,963	3,285	5,440	1,359
Federal Grants	326,039	468,679	457,085	411,377
Interest Earnings	100,000	121,263	100,000	20,000
METCO	357,440	389,163	389,163	389,163
Miscellaneous Revenue	80,000	141,651	30,000	30,000
Rental of School Facilities	30,000	17,556	20,000	20,000
<b>Totals:</b>	<b>4,858,442</b>	<b>5,625,320</b>	<b>4,955,276</b>	<b>5,023,514</b>

**NOTE: COVID Grants are not included in this report, see COVID Grant Section.**

## Health Insurance

Health care premiums continue to rise at a pace greater than inflation. FY21 active employee premiums increased between 1.5% and 6.5% depending on carrier and plan. Smaller increases of 1% to 5.5% are expected in FY22.

### **FY18-FY22 Health Insurance Costs**

#### **Active Employees**

FY18 \$1,039,901

FY19 \$1,107,605

FY20 \$1,143,614

FY21 \$1,230,000 (estimated)

FY22 \$1,383,803 (estimated)

Retiree health insurance premium rates increased between 8% and 16% in calendar year 2018. Calendar year 2021 rates will increase between 1.6% and 5%. Beyond premium increases, the cost of retiree health insurance increases proportionately to the number of eligible retirees. Because the population of eligible retirees continues to increase, the District expects retiree health insurance to be the fastest growing expenditure over the next decade.

### **FY18-FY22 Health Insurance Costs**

#### **Retirees**

FY18 \$272,750

FY19 \$277,496

FY20 \$287,322

FY21 \$320,000 (estimated)

FY22 \$360,000 (estimated)

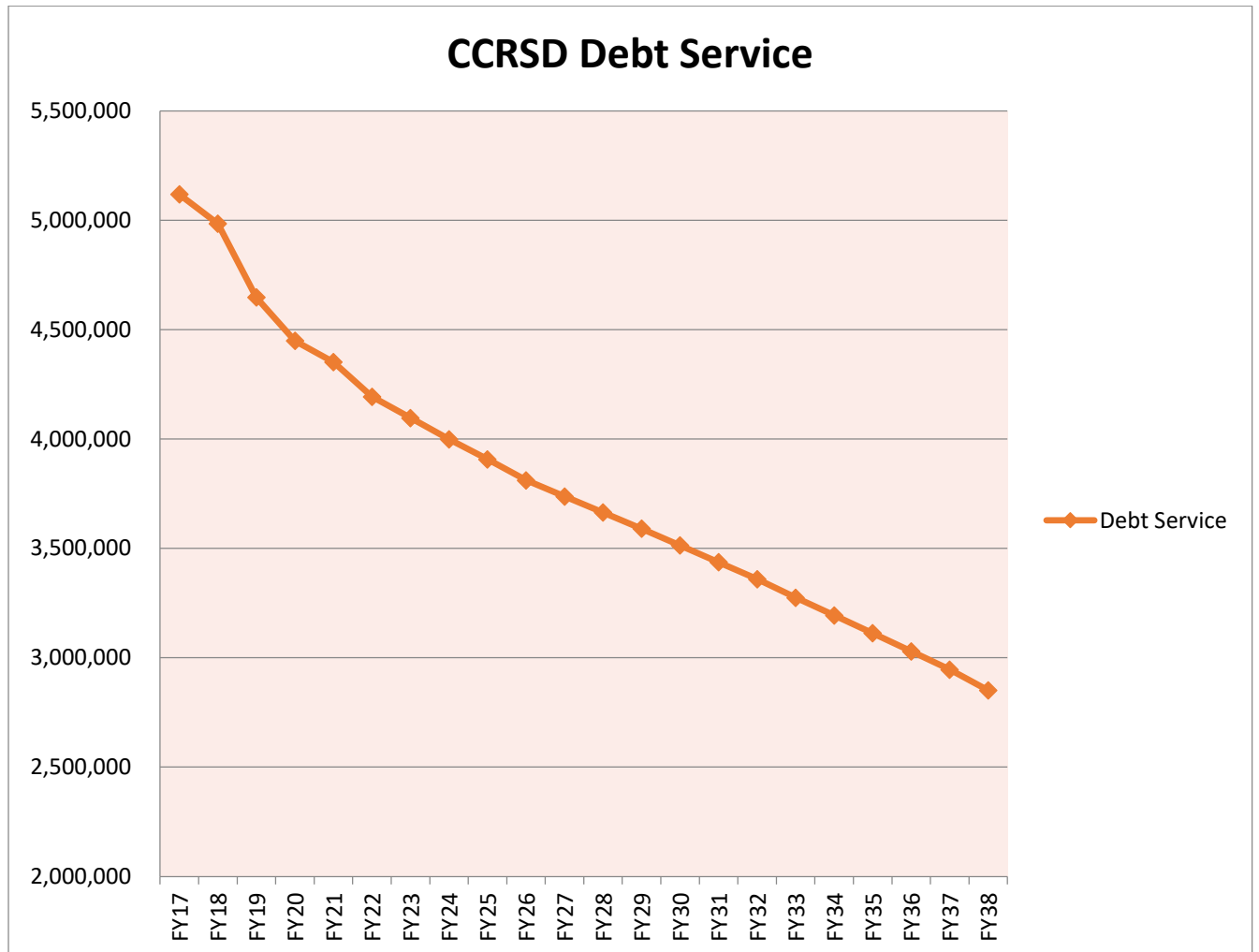
## Debt Service

Amortization of High School construction borrowings will lower debt service assessments through the next decade. The chart below presents anticipated debt service amounts through the final High School construction debt service payment in FY2038. Any future debt issuance requires Concord and Carlisle Town Meeting approval.

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



## Debt Service (Continued)



## Section II: FY22 Budget Summaries

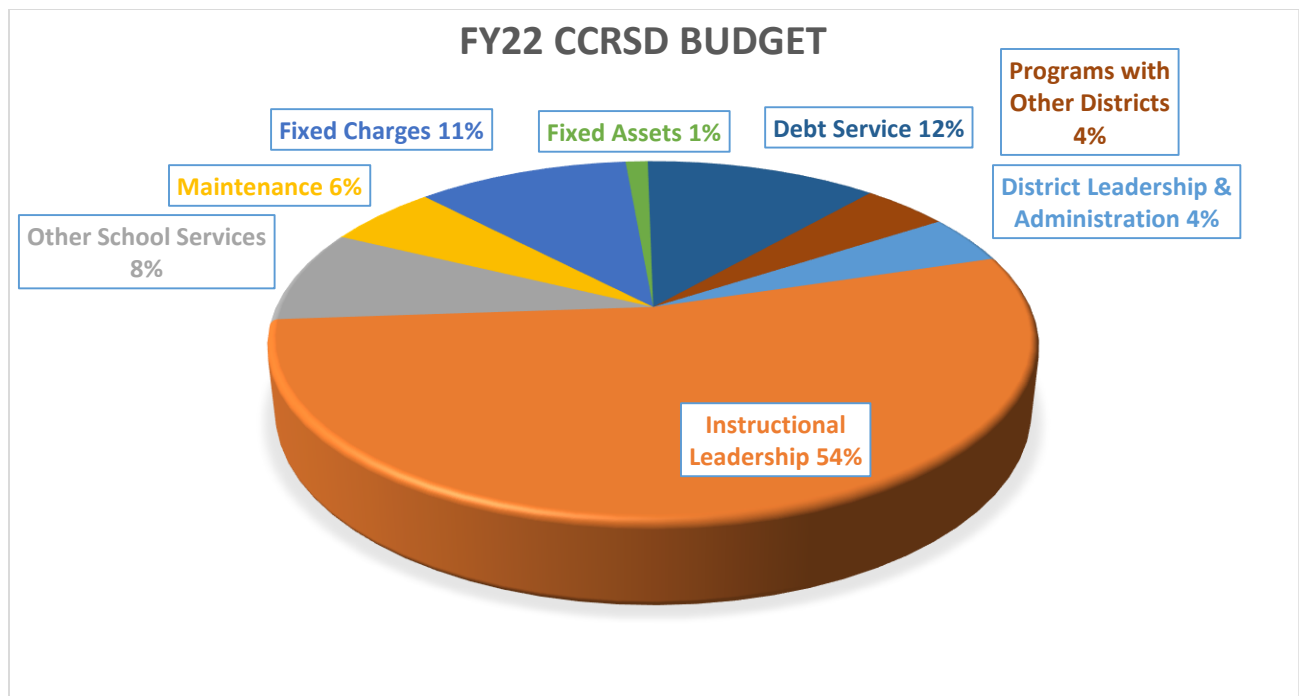


Artwork by CCRSD Student Sola Stacey

## DESE 1000 Function Table

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Requested Budget	FY22 Budget vs FY21 Budget Difference	FY21 Budget/ FY22 Budget % Difference
1000	District Leadership & Administration	1,373,453	1,377,787	1,465,012	1,569,985	104,973	7.17%
2000	Instructional Leadership	17,610,963	17,614,130	18,260,815	19,185,889	925,074	5.07%
3000	Other School Services	2,733,789	3,214,112	2,839,295	2,987,875	148,580	5.23%
4000	Maintenance	1,845,908	1,777,807	1,875,209	2,018,868	143,659	7.66%
5000	Fixed Charges	3,800,913	3,410,911	3,882,830	3,837,137	-45,693	-1.18%
7000	Fixed Assets	360,898	506,698	349,560	400,111	50,551	14.46%
8000	Debt Retirement & Service	4,449,320	4,449,320	4,351,703	4,191,912	-159,791	-3.67%
9000	Programs With Other Districts	2,512,489	2,275,152	1,934,498	1,567,597	-181,785	-10.39%
Totals:		34,687,733	34,625,917	34,958,922	35,759,374	800,452	2.29%

## DESE 1000 Function Pie Chart



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

## DESE 100 Function Table

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	FY22 Budget vs FY21 Budget Diff	FY21/FY22 % Diff
1110	School Committee	13,400	2,809	13,400	13,400	-	-
1210	Superintendent	135,869	133,830	129,683	141,628	11,945	9.21%
1230	District Wide Administration	-	-	25,000	98,625	73,625	294.50%
1410	Business & Finance	304,375	323,318	339,926	334,095	-5,831	-1.72%
1420	Personnel & Benefits Mgt.	111,568	95,993	101,483	96,689	-4,794	-4.72%
1430	Admin. Services - Legal	40,000	58,545	40,000	40,000	-	-
1450	Administrative Technology-District Wide	768,241	763,291	815,520	845,548	30,028	3.68%
2110	Curriculum Directors	305,129	390,132	410,983	458,622	47,639	11.59%
2120	Department Heads (Non-Supervisory)	-	6,950	-	-	-	-
2210	School Leadership	799,409	794,222	836,575	789,472	-47,103	-5.63%
2220	*Academic Dept. Heads	601,636	523,433	547,296	558,711	11,415	2.09%
2305	Classroom Teachers	11,249,908	11,219,657	11,838,435	12,338,061	499,626	4.22%
2315	*Team Leaders/Dept. Chairs	62,698	84,668	65,702	99,749	34,047	51.82%
2320	Med. Therapeutic Serv.	458,915	403,524	447,676	441,583	-6,093	-1.36%
2325	Substitutes	143,500	103,002	140,000	143,500	3,500	2.50%
2330	Instr. Assistants	1,001,473	1,046,685	1,132,232	1,077,776	-54,456	-4.81%
2340	Librarians	179,314	176,876	181,347	187,902	6,555	3.61%
2353	*Prof. Dev. - Teachers	69,000	34,417	72,450	79,605	7,155	9.88%
2355	*Prof. Dev. - Substitutes	16,000	11,100	-	16,000	16,000	-
2357	*Prof. Dev. - Providers	144,000	81,370	155,866	145,364	-10,502	-6.74%
2410	Textbooks	134,434	87,467	81,271	48,077	-33,194	-40.84%
2415	Other Books	29,862	18,391	28,481	28,981	500	1.76%
2420	Instr. Equipment	29,462	19,704	41,381	58,413	17,032	41.16%
2430	Instr. Supplies	185,461	114,835	175,467	170,333	-5,134	-2.93%
2440	Other Instr. Services	110,660	57,998	86,000	78,500	-7,500	-8.72%
2451	Classroom Instr. Tech.	520,500	875,457	520,000	636,176	116,176	22.34%
2453	Other Tech. Equip.	533	-	533	533	-	-
2710	Guidance Counselors	1,201,130	1,163,484	1,248,010	1,363,070	115,060	9.22%
2720	Testing Materials	5,500	7,635	5,500	5,500	-	-
2800	Psychological Services	362,439	393,123	430,726	459,961	29,235	6.79%
3200	Health Services	194,003	189,511	207,762	290,771	83,009	39.95%
3300	Pupil Transportation	1,328,162	1,139,017	1,382,695	1,444,238	61,543	4.45%
3400	Food Services	-	422,153	-	-	-	-
3510	Athletics	792,143	1,042,839	784,616	789,537	4,921	0.63%
3520	Other Student Body Activities	364,306	346,579	378,910	401,096	22,186	5.86%
3600	School Security	55,175	74,013	85,312	62,233	-23,079	-27.05%
4110	Custodial Services	640,642	622,841	681,749	682,206	457	0.07%
4120	Heating Of Buildings	86,043	146,681	115,349	124,804	9,455	8.20%
4130	Utilities/Other	380,337	389,792	428,308	430,100	1,792	0.42%
4200	*Maintenance/Buildings & Grounds	291,766	224,368	256,285	322,348	66,063	25.78%
4210	Operations/Grounds	165,410	75,156	97,610	144,200	46,590	47.73%
4220	Operations/Buildings	183,910	233,093	193,910	212,860	18,950	9.77%

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	FY22 Budget vs FY21 Budget Diff	FY21/FY22 % Diff
4230	Maintenance/Equipment & Vehicles	11,800	12,099	10,800	11,152	352	3.26%
4400	Networking/Telecommunications	86,000	73,777	91,198	91,198	-	-
5100	Retirement Benefits	912,758	892,700	848,161	922,285	74,124	8.74%
5200	Insurance For Active Employees	2,779,373	2,431,740	2,921,834	2,803,372	-118,462	-4.05%
5260	Non-Employee Insurance	45,168	46,139	50,750	51,395	645	1.27%
5500	Other Fixed Costs	63,614	40,332	62,085	60,085	-2,000	-3.22%
7100	Purchase Of Lands And Buildings	-	39,410	-	-	-	-
7300	Assets/New Equipment	14,026	62,330	8,800	7,600	-1,200	-13.64%
7400	Assets/Replacement Equipment	61,000	47,709	13,200	13,298	98	0.74%
7600	Vehicle Replacement	285,872	357,249	327,560	379,213	51,653	15.77%
8100	Debt Retirement/School Construction	140,000	162,565	165,000	215,000	50,000	30.30%
8200	Debt Service/School Construction	4,309,320	4,286,755	4,186,703	3,976,912	-209,791	-5.01%
9110	Tuition For School Choice	98,899	50,224	73,019	13,442	-59,577	-81.59%
9120	Tuition To Commonwealth Charter Schools	80,040	57,522	42,000	20,012	-21,988	-52.35%
9200	Out-Of-State Tuitions	-	-	-	222,827	222,827	100.00%
9300	Non-Public Tuitions	3,024,471	1,848,065	2,690,850	2,151,137	-539,713	-20.06%
9400	Collaborative Tuitions	169,548	319,341	85,000	129,000	44,000	51.76%
9900	*Special Circuit Breaker Offset	-860,469	-	-1,141,487	-968,821	172,666	-15.13%
	Totals:	34,687,733	34,625,917	34,958,922	35,759,374	800,452	2.29%

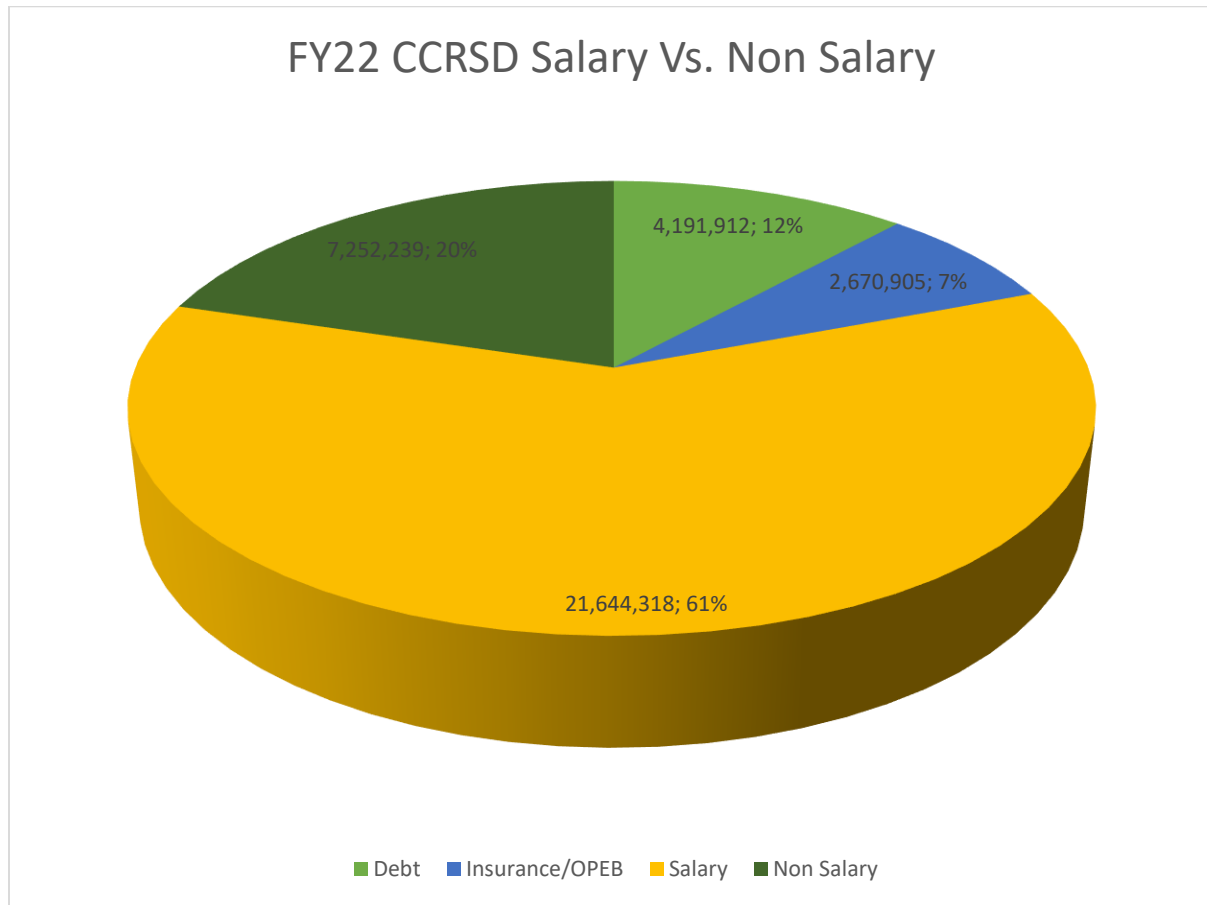
\*Currently not a DESE function

## Expense Category Table

Expense Category	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	FY22 Budget vs FY21 Budget Diff	FY21/FY22 % Diff
Banking Services Total	-	4,155	-	-	-	-
Capital Total	-	39,410	-	-	-	-
Charter/School Choice Total	178,939	107,746	115,019	33,454	-81,565	-70.91%
Computer Lease Total	409,000	-	409,000	409,000	-	-
Contingency Total	150,000	-	175,000	175,000	-	-
Contract Services Total	865,842	806,364	826,820	858,267	31,447	3.80%
Contracted Transportation Total	565,788	491,059	630,808	670,449	39,641	6.28%
Curriculum Total	132,576	85,336	80,463	46,989	-33,474	-41.60%
Debt Total	4,449,320	4,449,320	4,351,703	4,191,912	-159,791	-3.67%
Early Retirement/Sick Leave Buy Back Total	138,640	142,255	142,256	124,585	-17,671	-12.42%
Equipment Total	160,717	169,015	118,991	121,921	2,930	2.46%
Field Trips Total	33,445	7,236	15,000	18,500	3,500	23.33%
Food Service Total	-	422,153	-	-	-	-
Insurance Total	2,075,715	1,768,067	2,216,850	2,120,905	-95,945	-4.33%
Lease Total	121,999	118,997	121,500	121,500	-	-
Legal Total	40,000	58,545	40,000	40,000	-	-
Memberships/Fees Total	34,370	49,040	34,607	38,970	4,363	12.61%
OFFSET Total	-	-	-185,116	-	185,116	-100.00%
OPEB Total	563,444	563,444	550,000	550,000	-	-
Professional Development Total	296,050	249,877	298,960	304,535	5,575	1.86%
Retirement Total	774,118	750,445	705,905	797,700	91,795	13.00%
Salary Stipend Total	58,000	29,917	60,900	66,900	6,000	9.85%
Salary-Admin Total	391,446	384,897	396,010	416,026	20,016	5.05%
Salary-Assistant/Tutor Total	1,047,225	1,088,690	1,179,119	1,124,476	-54,643	-4.63%
Salary-Coaches Total	426,720	407,975	426,720	426,720	-	-
Salary-Drivers Total	412,587	378,086	393,642	395,943	2,301	0.58%
Salary-Finance Office Total	207,806	204,754	213,973	209,801	-4,172	-1.95%
Salary-Home Tutor Total	7,500	-	7,500	-	-7,500	-100.00%
Salary-Maint/Custodians Total	774,404	755,641	804,586	881,122	76,536	9.51%
Salary-Manager/Coordinator Total	462,360	537,018	568,221	580,171	11,950	2.10%
Salary-Mechanics Total	94,856	90,485	98,927	99,575	648	0.66%
Salary-Nurse Total	191,953	188,267	197,762	288,271	90,509	45.77%
Salary-Principal/Asst. Principal Total	452,825	455,074	466,451	474,615	8,164	1.75%
Salary-Stipend Total	25,200	13,662	21,550	23,705	2,155	10.00%
Salary-Substitutes Total	159,500	114,102	140,000	159,500	19,500	13.93%
Salary-Support Staff Total	1,410,042	1,366,064	1,434,908	1,556,200	121,292	8.45%
Salary-Teacher Total	13,386,726	13,471,093	14,056,734	14,716,856	660,122	4.70%
Salary-Transportation Total	99,852	77,879	99,852	99,852	-	-
School Committee Total	13,400	2,809	13,400	13,400	-	-

Expense Category	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	FY22 Budget vs FY21 Budget Diff	FY21/FY22% Diff
Social Security Total	45,773	38,552	46,406	47,656	1,250	2.69%
Software/Hardware Total	179,048	165,142	186,731	302,361	115,630	61.92%
Special Education Tuition Total	2,333,550	2,167,406	1,819,479	1,534,143	-285,336	-15.68%
Supply/Material Total	564,235	617,092	582,568	580,019	-2,549	-0.44%
Travel Total	12,500	8,674	22,000	17,000	-5,000	-22.73%
Tuition Reimbursement Total	23,000	10,932	23,000	30,000	7,000	30.43%
Unemployment Total	22,000	3,420	45,000	22,000	-23,000	-51.11%
Utility Total	470,535	542,342	549,657	561,662	12,005	2.18%
Vehicles Total	285,872	357,249	327,560	379,213	51,653	15.77%
Worker's Comp Total	129,091	108,481	125,000	125,000	-	-
Totals:	34,687,733	34,625,917	34,958,922	35,759,374	800,452	2.29%

## CCRSD Salary vs Non Salary

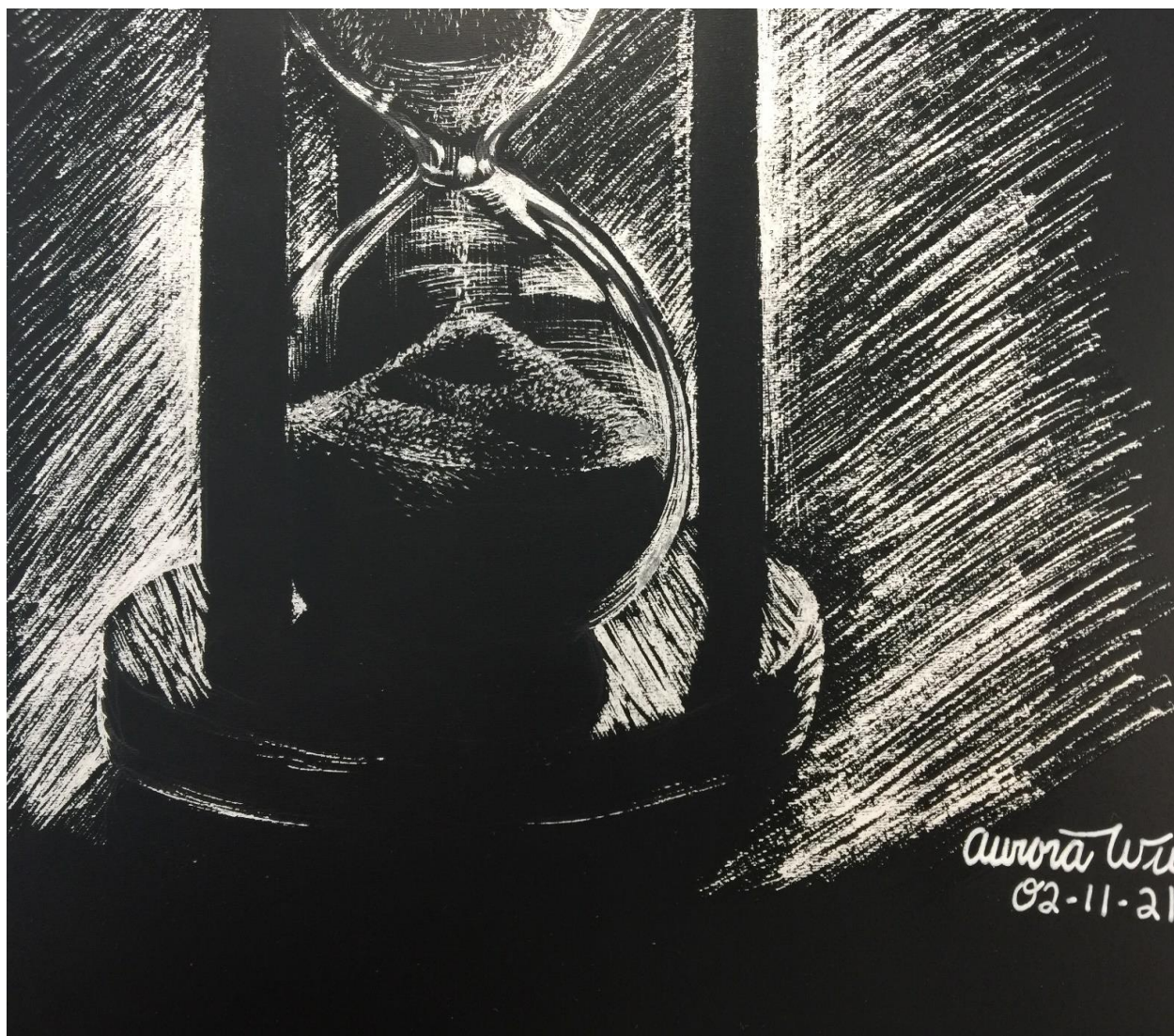




## Assessment Chart

Regional School District Projected Revenue					FY21 Budget	Difference
	% Students 77.32% Concord	% Students 22.68% Carlisle	Total			
Budget (minus Trans and debt)	30,801,531				29,862,432	939,099
Chapter 70 (State Aid)	-2,885,882				2,747,217	-138,665
Excess and Deficiency (E&D)	-300,000				300,000	0.00
Misc. Revenue	-30,000				30,000	0.00
Rental Income	-20,000				20,000	0.00
Interest	-20,000				100,000	80,000
Charter Reimbursement	-1,359				5,440	4,081
<b>Amount above Chapt.70 and local revenue</b>	<b>27,544,290</b>	<b>21,297,245</b>	<b>6,247,045</b>	<b>27,544,290</b>	<b>26,659,775</b>	<b>884,515</b>
Transportation	765,931				744,787	-21,144
Reg. Transp. Income (Chapter 71)	-675,000				-550,000	125,000
<b>Amount Above Reimb.</b>	<b>90,931</b>	<b>70,308</b>	<b>20,623</b>	<b>90,931</b>	<b>194,787</b>	<b>103,856</b>
Debt	4,191,912					
<b>Amount to Assess</b>	<b>4,191,192</b>	<b>3,241,186</b>	<b>950,726</b>	<b>4,191,912</b>	<b>4,351,703</b>	<b>-159,791</b>
<b>Total Budget</b>	<b>35,759,374</b>				<b>Assessment Difference:</b>	<b>620,868</b>
<b>TOTAL ASSESSMENT</b>	<b>24,608,739</b>	<b>7,218,394</b>	<b>31,827,133</b>			
Chapter 70 (State Aid)			2,885,882			
Excess and Deficiency (E&D)			300,000			
Chapter 71 (Transportation Aid)			675,000			
Other Revenue			71,359			
<b>Total General Fund Budget</b>			<b>35,759,374</b>			
<b>Assessment Comparison w/o Debt</b>	<b>Concord</b>	<b>Carlisle</b>	<b>Total</b>			
FY21	20,436,322	6,418,240	26,854,562			
FY22	21,367,553	6,267,668	27,635,221			
Difference	<b>931,231</b>	<b>-150,572</b>	<b>780,659</b>			
	<b>4.56</b>	<b>-2.35%</b>	<b>2.91%</b>			
<b>Assessment Comparison w/Decreased Debt Service</b>	<b>Concord</b>	<b>Carlisle</b>	<b>Total</b>			
FY21	23,747,968	7,458,297	31,206,265			
FY22	24,608,739	7,218,394	31,827,133			
Difference	<b>860,771</b>	<b>-239,903</b>	<b>620,868</b>			
	<b>3.62%</b>	<b>-3.22%</b>	<b>1.99%</b>			

## Section III: FY22 Budget Detail



Artwork by CCRSD Student Aurora Wu

## Program Area 1010: Art

### Art Budget Accounts

Account	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY 21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY 21 % Diff
201.2305.110.370.1.1010.20101.1	Art Teaching Salary	612,211	669,802	683,709	6.00	712,311	28,602	6.00	0.00	4.18%
201.7400.260.370.1.1010.20155.1	Art Replacement Equipment	5,580	5,580	6,307	0.00	8,327	2020	0.00	0.00	32.03%
201.7300.260.370.1.1010.20154.1	Art New Equipment	420	420.00	445	0.00	445	-	0.00	0.00	-
201.2420.240.370.1.1010.20153.1	Art Maintenance Contracts	2,352	1,335.00	2,470	0.00	2,470	-	0.00	0.00	-
201.2410.260.370.1.1010.20152.1	Art Textbooks/Curriculum	39,298	34,239	39,298	0.00	35,000	-4,298	0.00	0.00	-10.94%
201.2430.250.370.1.1010.20151.1	Art Teaching S/M	-	-	-	0.00	3,877	3,877	0.00	0.00	100.00%
201.2305.110.370.1.1010.20104.1	Art Longevity	6,101	-	800	0.00	-	-800	0.00	0.00	-100.00%
	<b>Totals:</b>	<b>665,962</b>	<b>711,376</b>	<b>733,029</b>	<b>6.00</b>	<b>767,528</b>	<b>34,499</b>	<b>6.00</b>	<b>0.00</b>	<b>4.71%</b>

### Art by DESE 1000 Function Chart

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2000	Instruction	659,861	711,376	732,229	6.00	762,430	30,201	6.00	0.00	4.12%
7000	Fixed Assets	6,101	-	800	0.00	5,098	4,298	0.00	0.00	537.25%
	<b>Totals:</b>	<b>665,962</b>	<b>711,376</b>	<b>733,029</b>	<b>6.00</b>	<b>767,528</b>	<b>34,499</b>	<b>6.00</b>	<b>0.00</b>	<b>4.71%</b>

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

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

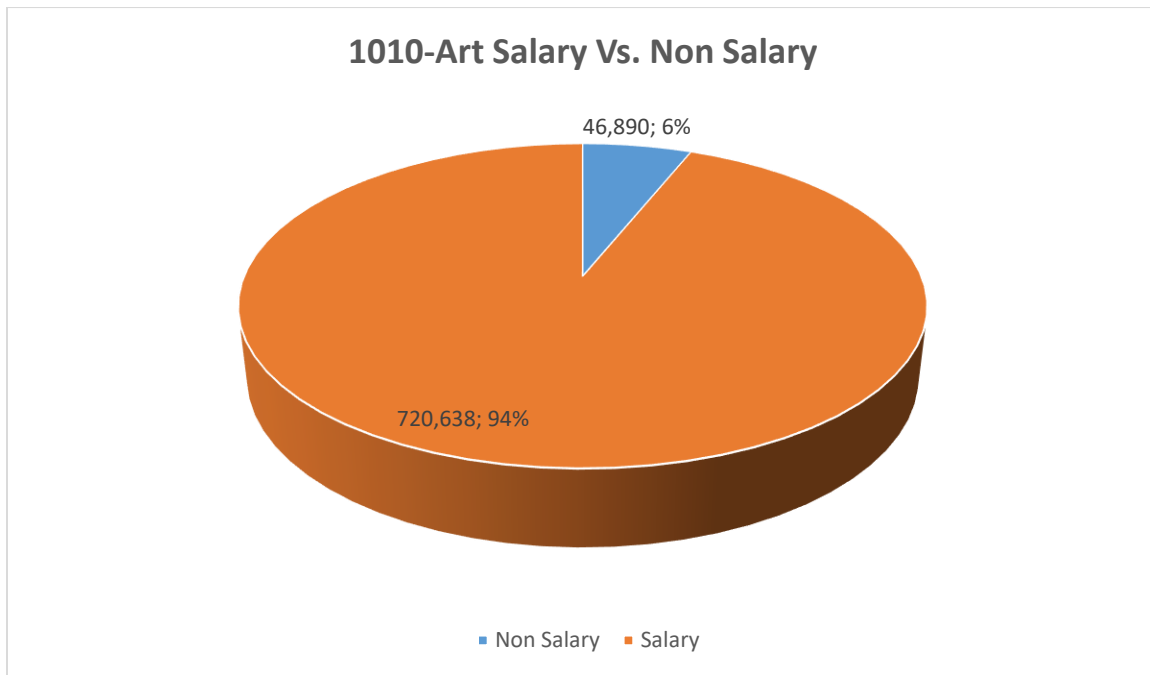
### Art by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2305	Classroom Teachers	617,791	675,382	690,016	6.00	720,638	30,622	6.000	0.000	4.44%
2410	Textbooks	420	420	445	0.00	445	-	0.000	0.000	-
2420	Instr. Equipment	2,352	1,335	2,470	0.00	2,470	-	0.000	0.000	-
2430	Instr. Supplies	39,298	34,239	39,298	0.00	35,000	-4,298	0.000	0.000	-10.94%
2451	Classroom Instr. Tech.	-	-	-	0.00	3,877	3,877	0.000	0.000	100.00%
7300	Assets/New Equipment	6,101	-	800	0.00	-	-800	0.000	0.000	-100.00%
7400	Assets/Replacement Equipment	-	-	-	0.00	5,098	5,098	0.000	0.000	100.00%
	<b>Totals:</b>	<b>665,962</b>	<b>711,376</b>	<b>733,029</b>	<b>6.00</b>	<b>767,528</b>	<b>34,499</b>	<b>6.00</b>	<b>0.00</b>	<b>4.71%</b>

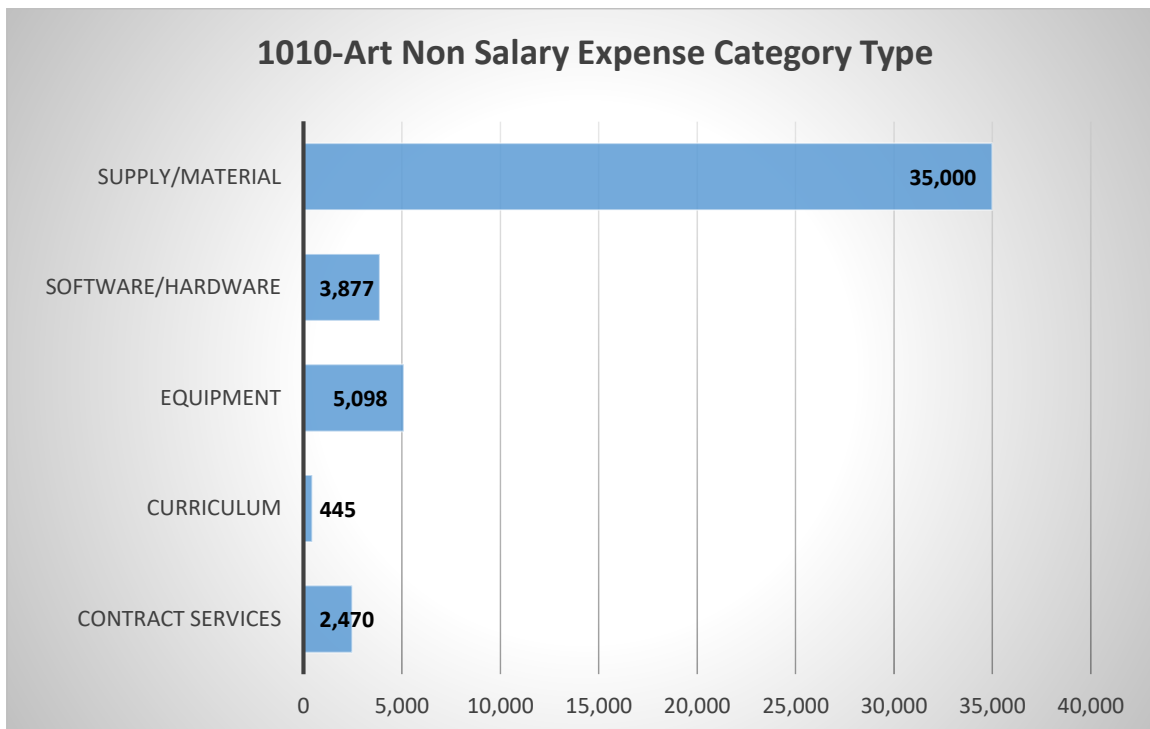
\*Currently not a DESE function

## Program Area 1010: Art

### Art Salary Vs. Non Salary



### Art Non Salary Expense Category Type



## Program Area 1020: Computer Instruction

### Computer Instruction Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.1450.130.370.1.1020.20201.1	Instr. Tech. Specialist	72,947	72,947	77,002	1.00	93,678	16,676	1.00	0.00	21.66%
201.2430.250.370.1.1020.20251.1	Computer Instr. S/M	-	-	-	0.00	-	-	0.00	0.00	-
201.2451.250.370.1.1020.20254.1	Computer Lease	-	111,000	-	0.00	-	-	0.00	0.00	-
201.2451.250.370.1.1020.20253.1	Computer Hardware	-	757,748	-	0.00	-	-	0.00	0.00	-
201.2451.250.370.1.1020.20252.1	Computer Software	-	6,709	-	0.00	-	-	0.00	0.00	-
	<b>Totals:</b>	<b>622,947</b>	<b>948,404</b>	<b>627,002</b>	<b>1.00</b>	<b>643,678</b>	<b>16,676</b>	<b>1.00</b>	<b>0.00</b>	<b>2.66%</b>

### Computer Instruction by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY 21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
1000	District Leadership & Administration	72,947	72,947	77,002	1.00	93,678	16,676	1.00	0.00	21.66%
2000	Instructional Leadership	550,000	875,457	550,000	0.00	550,000	-	0.00	0.00	-
	<b>Totals:</b>	<b>622,947</b>	<b>948,404</b>	<b>627,002</b>	<b>1.00</b>	<b>643,678</b>	<b>16,676</b>	<b>1.00</b>	<b>0.00</b>	<b>2.66%</b>

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

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

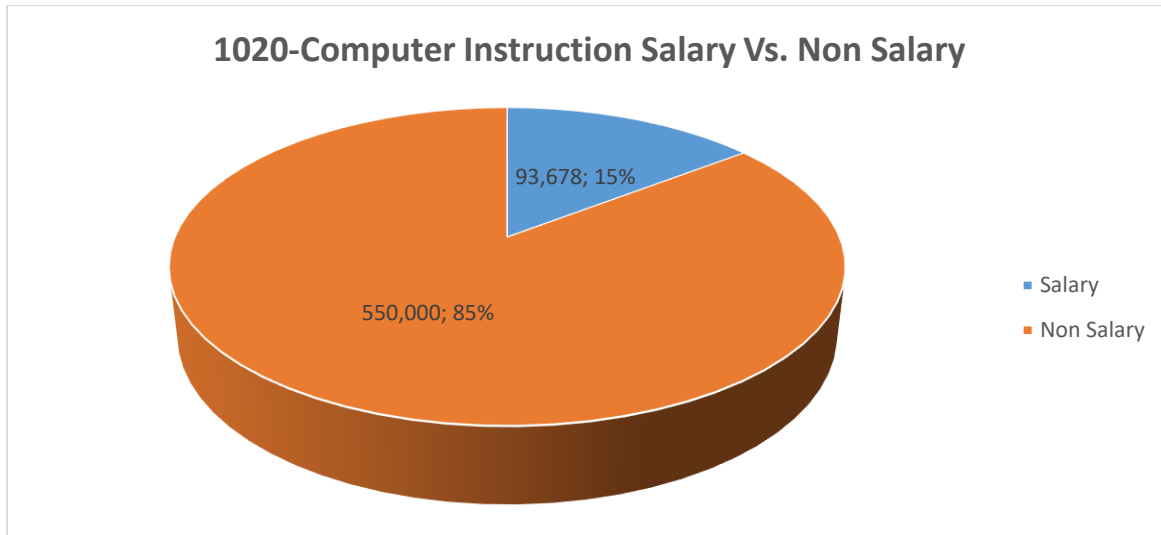
### Computer Instruction by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY 21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
1450	Administrative Technology-District Wide	72,947	72,947	77,002	1.00	93,678	16,676	1.00	0.00	21.66%
2430	Instr. Supplies	30,000	-	30,000	0.00	30,000	-	0.00	0.00	-
2451	Classroom Instr. Tech.	520,000	875,457	520,000	0.00	520,000	-	0.00	0.00	-
	<b>Totals:</b>	<b>622,947</b>	<b>948,404</b>	<b>627,002</b>	<b>1.00</b>	<b>643,678</b>	<b>16,676</b>	<b>1.000</b>	<b>0.000</b>	<b>2.66%</b>

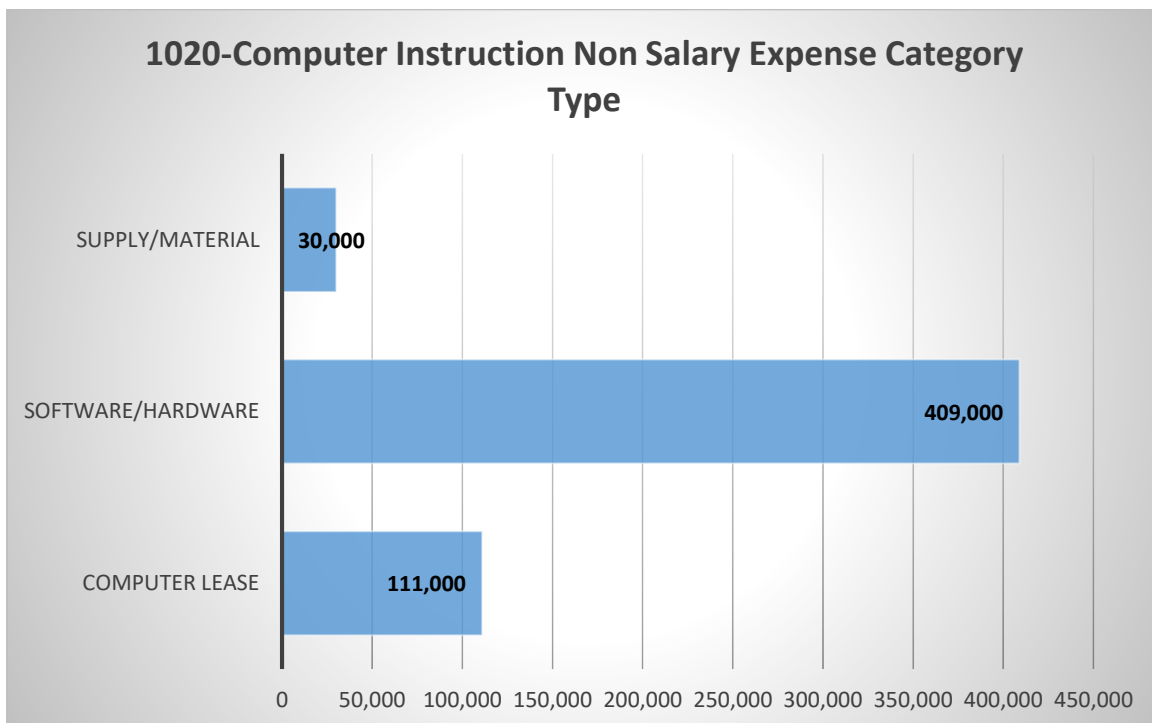
\*Currently not a DESE function

## Program Area 1020: Computer Instruction

### Computer Instruction Salary Vs. Non Salary



### Computer Instruction Non Salary Expense Category Type



## Program Area 1050: English

### English Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.2220.110.370.1.1050.20502.1	English Dept. Chair Salary	68,352	70,212	72,444	0.50	73,226	782	0.50	0.00	1.08%
201.2305.110.370.1.1050.20503.1	English Longevity	39,058	37,502	43,095	0.00	37,471	-5,624	0.00	0.00	-13.05%
201.2305.110.370.1.1050.20501.1	English Teaching Salary	1,693,193	1,657,299	1,698,511	15.88	1,603,252	-95,259	15.00	-0.88	-5.61%
201.2410.260.370.1.1050.20552.1	English Textbooks	14,759	24,231	37,870	0.00	11,700	-26,170	0.00	0.00	-69.10%
201.2430.250.370.1.1050.20551.1	English Teaching S/M	5,922	2,176	1,500	0.00	3,978	2,478	0.00	0.00	165.20%
XXXXX	English Software	-	-	-	0.00	21,650	21,650	0.00	0.00	100.00%
	<b>Totals:</b>	<b>1,821,284</b>	<b>1,791,420</b>	<b>1,853,420</b>	<b>16.38</b>	<b>1,751,277</b>	<b>-102,143</b>	<b>15.50</b>	<b>-0.88</b>	<b>-5.51%</b>

### English by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2000	Instructional Leadership	1,821,284	1,791,420	1,853,420	16.38	1,751,277	-102,143	15.50	-0.88	-5.51%
	<b>Totals:</b>	<b>1,821,284</b>	<b>1,791,420</b>	<b>1,853,420</b>	<b>16.38</b>	<b>1,751,277</b>	<b>-102,143</b>	<b>15.50</b>	<b>-0.88</b>	<b>-5.51%</b>

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

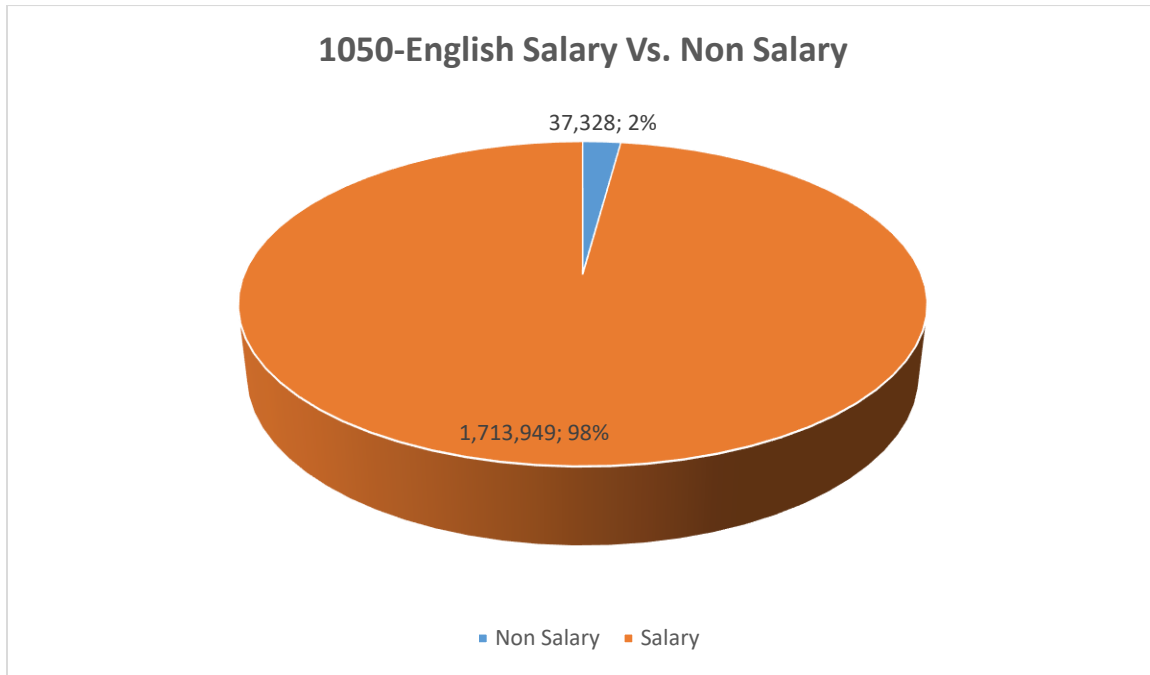
### English by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2220	Academic Dept. Heads	68,352	70,212	72,444	0.50	73,226	782	0.50	0.00	1.08%
2305	Classroom Teachers	1,732,251	1,694,801	1,741,606	15.88	1,640,723	-100,883	15.00	-0.88	-5.79%
2410	Textbooks	14,759	24,231	37,870	0.00	11,700	-26,170	0.00	0.00	-69.10%
2430	Instr. Supplies	5,922	2,176	1,500	0.00	3,978	2,478	0.00	0.00	165.20%
2451	Classroom Instr. Tech.	-	-	-	0.00	21,650	21,650	0.00	0.00	100.00%
	<b>Totals:</b>	<b>1,821,284</b>	<b>1,791,420</b>	<b>1,853,420</b>	<b>16.38</b>	<b>1,751,277</b>	<b>-102,143</b>	<b>15.50</b>	<b>-0.88</b>	<b>-5.51%</b>

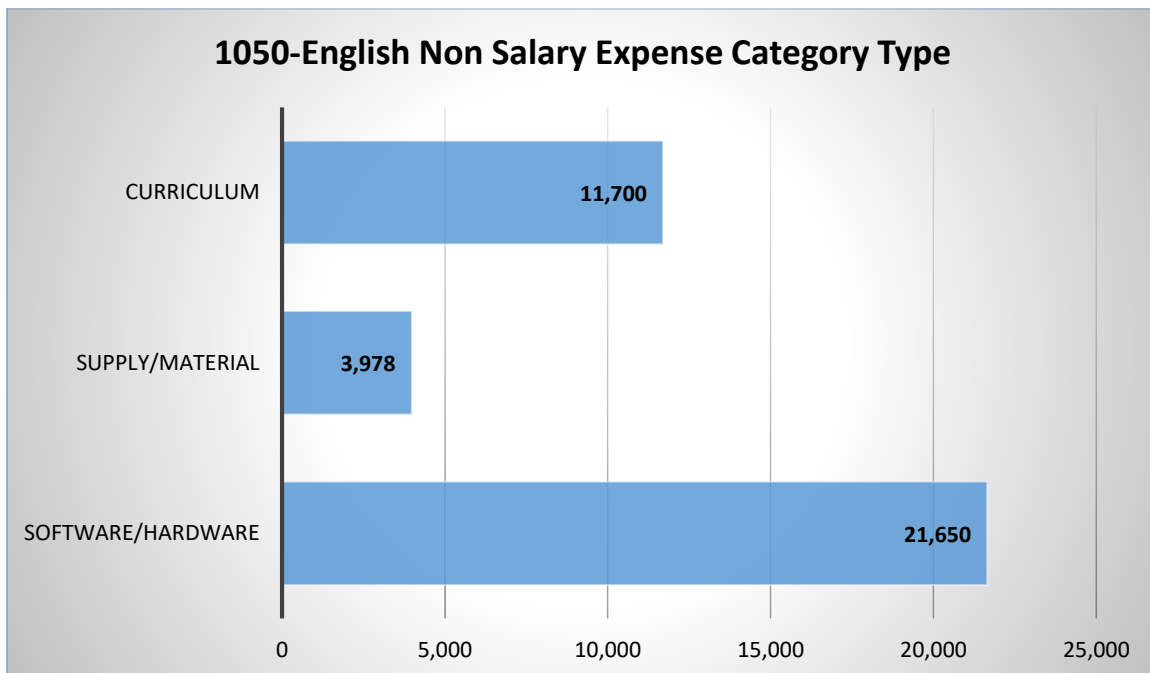
**\*Currently not a DESE function**

## Program Area 1050: English

### English Salary Vs. Non Salary



### English Non Salary Expense Category Type





## Program Area 1070: English Language Learners (ELL)

### ELL Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.2220.110.370.1.1050.20502.1	ELL Teaching Salary	45,754	117,171	118,929	1.00	122,202	3,273	1.00	0.00	2.75%
201.2305.110.370.1.1050.20503.1	ELL S/M	-	-	500	0.00	500	-	0.00	0.00	0.00%
	Totals:	45,754	117,171	119,429	1.00	122,702	3,273	1.00	0.00	2.74%

### ELL by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2000	Instructional Leadership	45,754	117,171	119,429	1.00	122,702	3,273	1.00	0.00	2.74%
	Totals:	45,754	117,171	119,429	1.00	122,702	3,273	1.00	0.00	2.74%

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

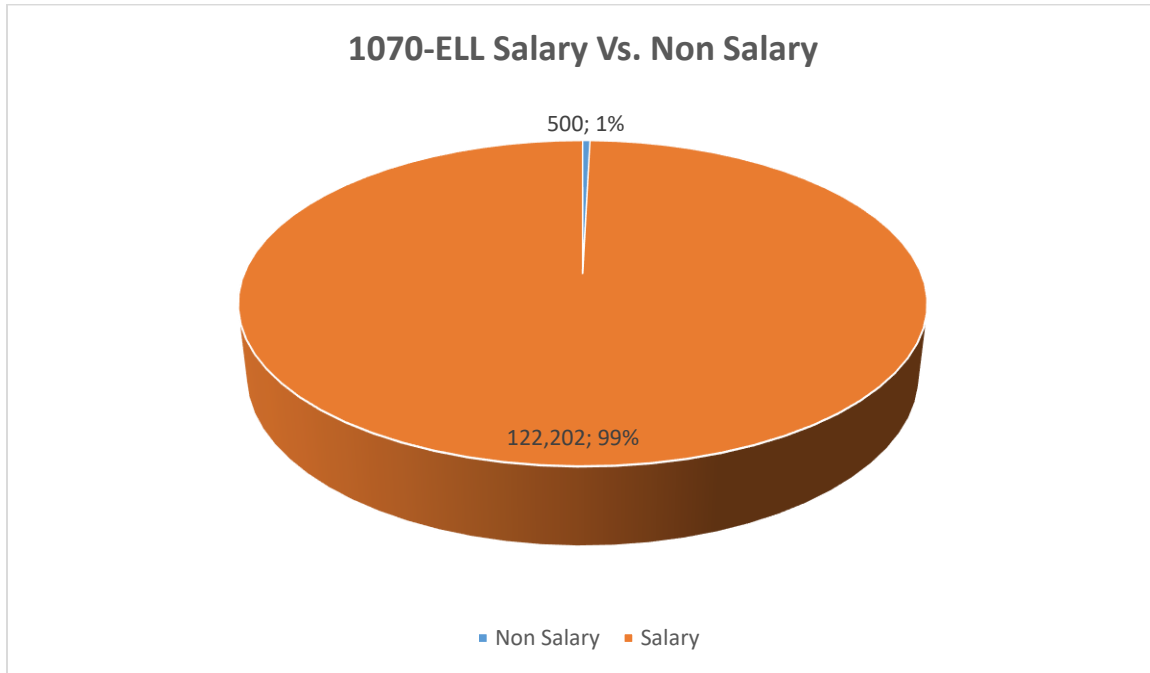
### ELL by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2220	*Academic Dept. Heads	45,754	117,171	118,929	1.00	122,202	3,273	1.00	0.00	2.75%
2305	Classroom Teachers	-	-	500	0.00	500	-	0.00	0.00	0.00%
	Totals:	45,754	117,171	119,429	1.00	122,702	3,273	1.00	0.00	2.74%

**\*Currently not a DESE function**

## Program Area 1070: English Language Learners (ELL)

ELL Salary Vs. Non Salary



## Program Area 1080: World Languages

### World Languages Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.2220.110.370.1.1080.20802.1	World Lang. Dept. Chair Salary	70,211	68,352	72,444	0.50	73,226	782	0.50	0.00	1.08%
201.2305.110.370.1.1080.20803.1	World Lang. Longevity	21,389	21,390	24,175	0.00	28,103	3,928	0.00	0.00	16.25%
201.2305.110.370.1.1080.20801.1	World Lang. Teaching Salary	1,456,997	1,446,228	1,505,435	13.75	1,597,872	92,437	14.00	0.25	6.14%
201.2410.260.370.1.1080.20852.1	World Language Textbooks	23,000	21,570	17,759	0.00	23,829	6,070	0.00	0.00	34.18%
201.2430.250.370.1.1080.20851.1	World Lang. Teaching S/M	8,487	3,062	4,400	0.00	5,133	733	0.00	0.00	16.66%
XXXXX	World Language Software	-	-	-	0.00	26,223	26,223	0.00	0.00	100.00%
Totals:		1,580,084	1,560,602	1,624,213	14.25	1,754,386	130,173	14.50	0.25	8.01%

### World Languages by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2000	Instructional Leadership	1,580,084	1,560,602	1,624,213	14.25	1,754,386	130,173	14.50	0.25	8.01%
Totals:		1,580,084	1,560,602	1,624,213	14.25	1,754,386	130,173	14.50	0.25	8.01%

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

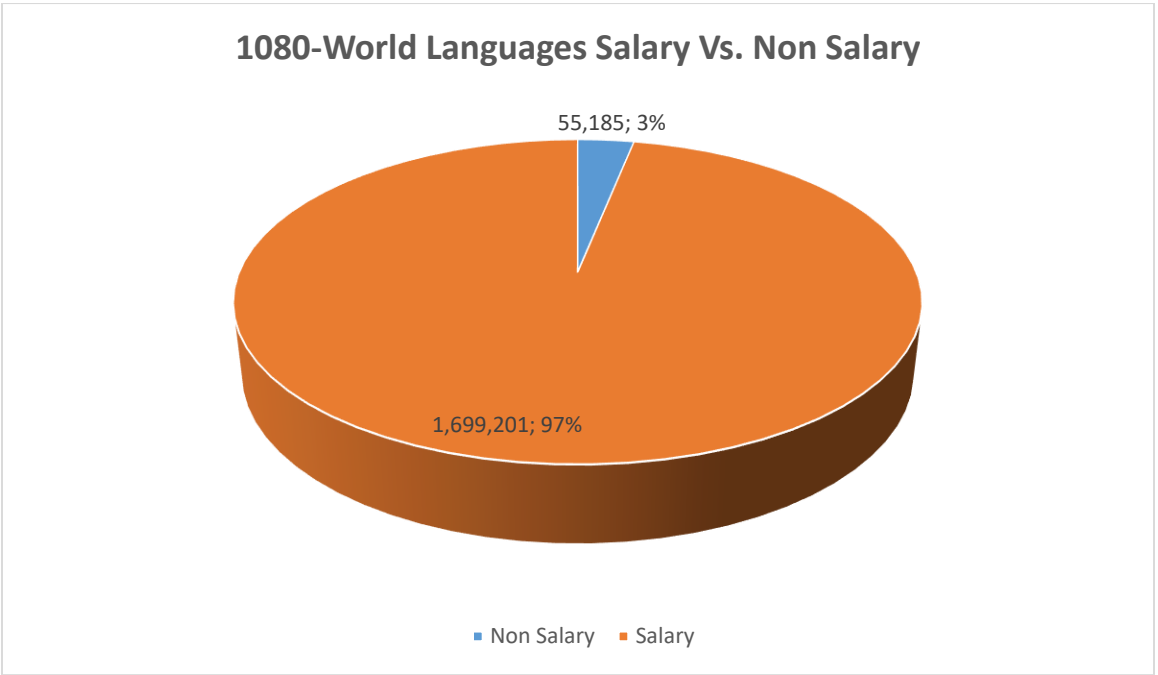
### World Languages by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2220	*Academic Dept. Heads	70,211	68,352	72,444	0.50	73,226	782	0.50	0.00	1.08%
2305	Classroom Teachers	1,478,386	1,467,618	1,529,610	13.75	1,625,975	96,365	14.00	0.25	6.30%
2410	Textbooks	23,000	21,570	17,759	0.00	23,829	6,070	0.00	0.00	34.18%
2430	Instr. Supplies	8,487	3,062	4,400	0.00	5,133	733	0.00	0.00	16.66%
2451	Classroom Instr. Tech.	-	-	-	0.00	26,223	26,223	0.00	0.00	100.00%
Totals:		1,580,084	1,560,602	1,624,213	14.25	1,754,386	130,173	14.50	0.25	8.01%

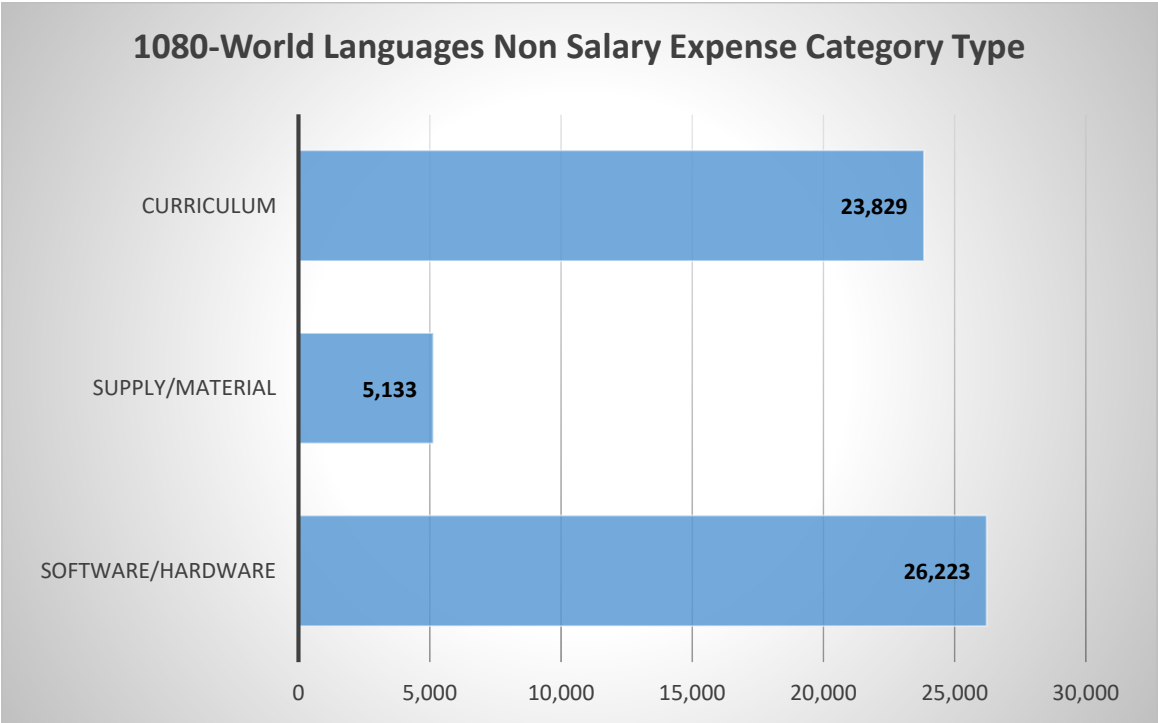
\*Currently not a DESE function

# Program Area 1080: World Languages

World Languages Salary Vs. Non Salary



World Languages Non Salary Expense Category Type



## Program Area 1090: Guidance

### Guidance Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.2710.110.370.1.1090.20905.1	Registrar Salary	-	-	-	0.00	54,899	54,899	1.00	1.00	100.00%
201.2710.260.370.1.1090.20957.1	Guidance College Visits	-	-	-	0.00	500	500	0.00	0.00	100.00%
201.2710.260.370.1.1090.20954.1	Guidance Publications	1,375	532	425	0.00	1,145	720	0.00	0.00	169.41%
201.2710.250.370.1.1090.20951.1	Guidance S/M	2,440	477	1,350	0.00	1,252	-98	0.00	0.00	-7.26%
201.2710.250.370.1.1090.20953.1	Career Ed. S/M	430	-	-	0.00	-	-	0.00	0.00	-
201.2710.260.370.1.1090.20955.1	Career Ed. Computer Software	6,200	5,950	7,000	0.00	6,454	-546	0.00	0.00	-7.80%
201.2710.110.370.1.1090.20908.1	Guidance Longevity	19,530	17,670	19,971	0.00	26,023	6,052	0.00	0.00	30.30%
201.2710.110.370.1.1090.20907.1	Guidance Dept. Chair Salary	71,711	71,712	73,967	0.50	74,791	824	0.50	0.00	1.11%
201.2710.120.370.1.1090.20906.1	Guidance Clerical Salary	108,084	104,920	113,837	2.00	112,118	-1,719	2.00	0.00	-1.51%
201.2710.110.370.1.1090.20901.1	Guidance Professional Salary	991,360	962,223	1,031,460	9.50	1,085,888	54,428	9.50	0.00	5.28%
201.2720.250.370.1.1090.20952.1	Guidance Testing S/M	500	-	500	0.00	500	-	0.00	0.00	-
Totals:		1,201,630	1,163,484	1,248,510	12.00	1,363,570	115,060	13.00	1.00	9.22%

### Guidance by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2000	Instructional Leadership	1,201,630	1,163,484	1,248,510	12.00	1,363,570	115,060	13.00	1.00	9.22%
Totals:		1,201,630	1,163,484	1,248,510	12.00	1,363,570	115,060	13.00	1.00	9.22%

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

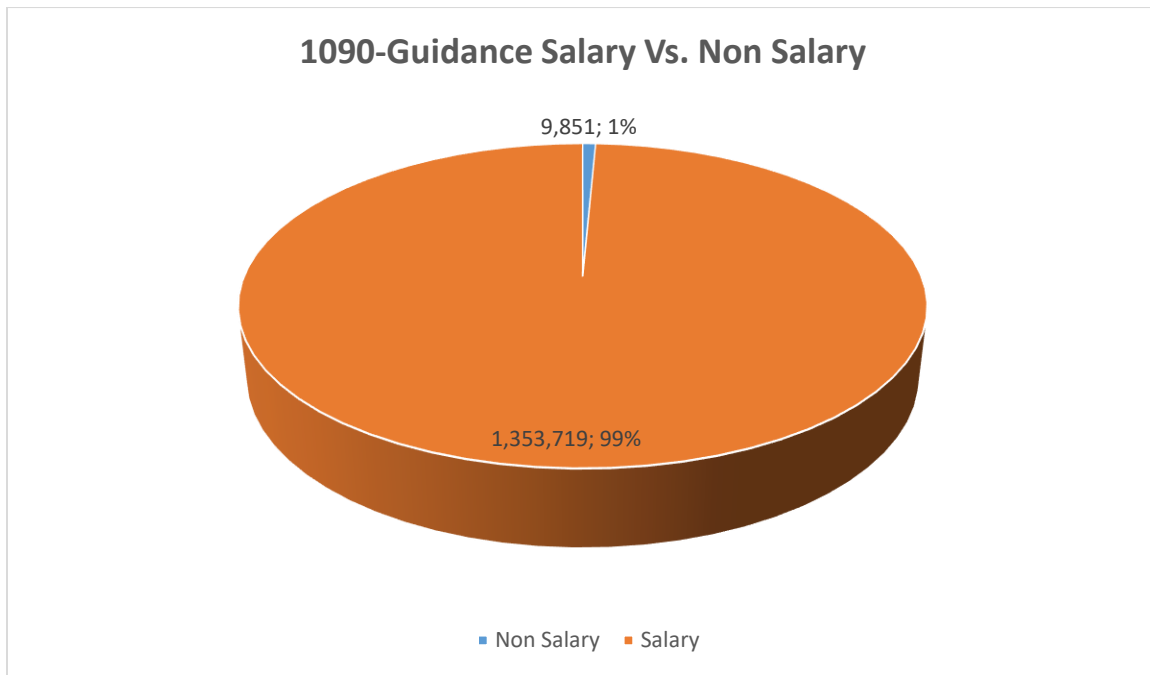
### Guidance by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2710	Guidance & Adjustment Counselors	1,201,130	1,163,484	1,248,010	12.00	1,363,070	115,060	13.00	1.00	9.22%
2720	Testing & Assessment	500	-	500	0.00	500	-	0.00	0.00	-
Totals:		1,201,630	1,163,484	1,248,510	12.00	1,363,570	115,060	13.00	1.00	9.22%

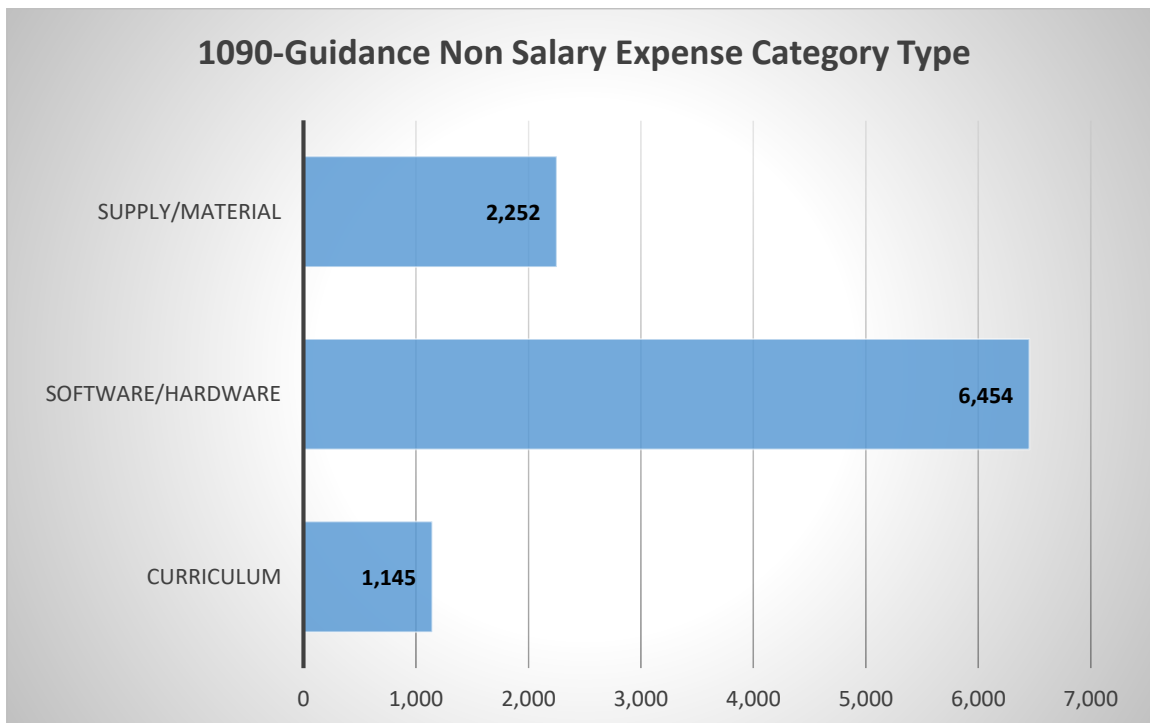
\*Currently not a DESE function

## Program Area 1090: Guidance

### Guidance Salary Vs. Non Salary



### Guidance Non Salary Expense Category Type



## Program Area 1110: Health and Fitness

### Health and Fitness Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.2220.110.370.1.1110.21102.1	Hlth & Fitness Dept. Chair Salary	70,211	70,212	72,444	0.50	73,226	782	0.50	0.00	100.00%
201.2305.110.370.1.1110.21103.1	Hlth & Fitness Longevity	16,739	16,740	19,971	0.00	20,817	846	0.00	0.00	100.00%
201.2305.110.370.1.1110.21101.1	Health & Fitness Tch. Salary	553,661	536,958	549,924	5.75	581,773	31,849	5.75	0.00	5.79%
201.2410.260.370.1.1110.21153.1	Health Textbooks	3,355	3,047	3,155	0.00	5,088	1,933	0.00	0.00	61.27%
201.2420.260.370.1.1110.21152.1	Hlth. & Fitness Replacement Equip.	9,611	4,283	5,611	0.00	6,393	782	0.00	0.00	-
201.2430.250.370.1.1110.21151.1	Health & Fitness S/M	5,000	2,541	3,500	0.00	1,724	-1,776	0.00	0.00	-50.74%
XXXXX	Health & Fitness Software	-	-	-	0.00	6,510	6,510	0.00	0.00	100.00%
Totals:		658,577	633,782	654,605	6.25	695,531	40,926	6.25	0.00	6.25%

### Health and Fitness by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2000	Instructional Leadership	658,577	633,782	654,605	6.25	695,531	40,926	6.25	0.00	6.25%
Totals:		658,577	633,782	654,605	6.25	695,531	40,926	6.25	0.00	6.25%

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

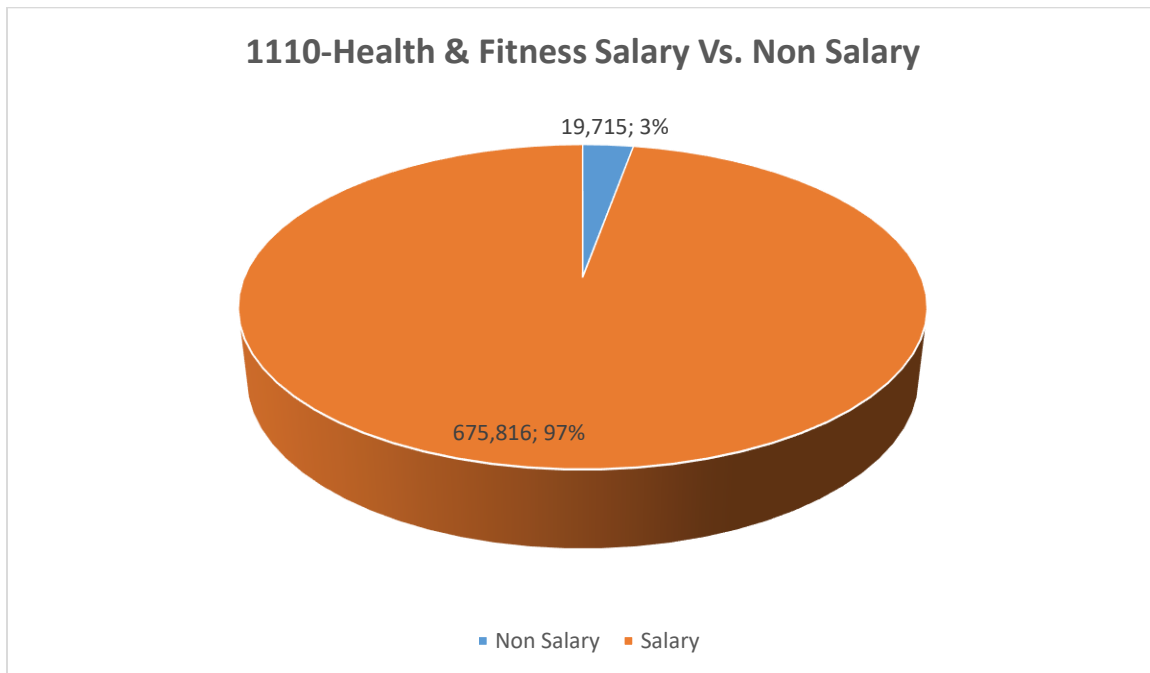
### Health and Fitness by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2220	*Academic Dept. Heads	70,211	70,212	72,444	0.50	73,226	782	0.50	0.00	1.08%
2305	Classroom Teachers	570,400	553,698	569,895	5.75	602,590	32,695	5.75	0.00	5.74%
2410	Textbooks	3,355	3,047	3,155	0.00	5,088	1,933	0.00	0.00	61.27%
2420	Instr. Equipment	9,611	4,283	5,611	0.00	6,393	782	0.00	0.00	13.94%
2430	Instr. Supplies	5,000	2,541	3,500	0.00	1,724	-1,776	0.00	0.00	-50.74%
2451	Classroom Instr. Tech.	-	-	-	0.00	6,510	6,510	0.00	0.00	100.00%
Totals:		658,577	633,782	654,605	6.25	695,531	40,926	6.25	0.00	6.25%

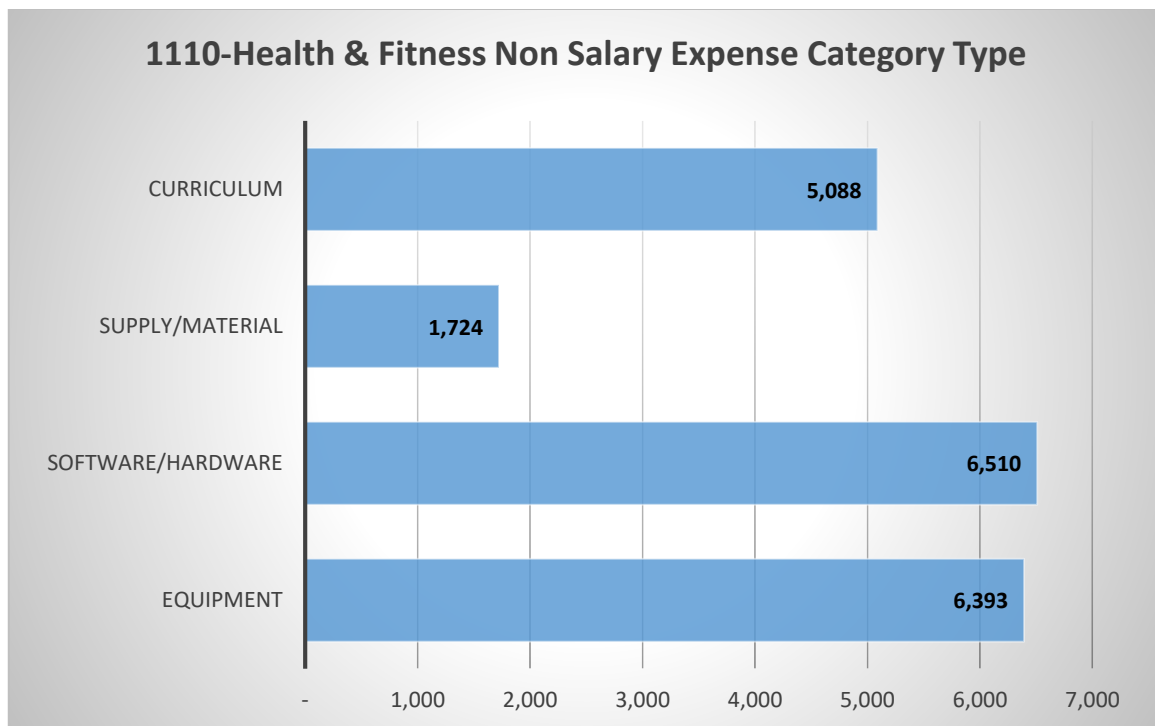
\*Currently not a DESE function

## Program Area 1110: Health and Fitness

## Health and Fitness Salary Vs. Non Salary



## Health and Fitness Non Salary Expense Category Type





## Program Area 1120: Library Media Services

### Library Media Services Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.2110.250.370.9.1120.21251.1	Library/Media Office S/M	1,458	305	1,000	0.00	1,458	458	0.00	0.00	45.80%
201.2340.130.370.1.1120.21204.1	Library Aides Salary	56,350	53,912	56,538	1.00	56,885	347	1.00	0.00	0.61%
201.2340.110.370.1.1120.21202.1	CCHS Librarian Salary	122,964	122,964	124,809	1.00	131,017	6,208	1.00	0.00	4.97%
201.2415.250.370.9.1120.21254.1	Audio-Visual S/M	-	-	-	0.00	1,000	1,000	0.00	0.00	100.00%
201.2415.250.370.9.1120.21252.1	Library S/M	1,381	239	1,000	0.00	500	-500	0.00	0.00	-50.00%
201.2415.250.370.9.1120.21255.1	Media Repair S/M	1,000	-	1,000	0.00	-	-1,000	0.00	0.00	-100.00%
201.2415.250.370.9.1120.21253.1	Library/Media Software S/M	1,310	1,393	1,310	0.00	1,310	-	0.00	0.00	-
201.2415.240.370.9.1120.21257.1	Audio-Visual Maintenance Contracts	3,500	1,800	2,500	0.00	2,500	-	0.00	0.00	-
201.2415.260.370.1.1120.21256.1	CCHS Library Books	2,847	2,722	2,847	0.00	3,847	1,000	0.00	0.00	35.12%
201.2415.260.370.9.1120.21259.1	Library/Media Film Rental	19,824	12,236	19,824	0.00	19,824	-	0.00	0.00	-
xxxxx	Library/Media Software	-	-	-	0.00	26,799	26,799	0.00	0.00	100.00%
201.2453.260.370.1.1120.21258.1	CCHS On-Line Search	533	-	533	0.00	533	-	0.00	0.00	-
<b>Totals:</b>		<b>211,167</b>	<b>195,572</b>	<b>211,361</b>	<b>2.00</b>	<b>245,673</b>	<b>34,312</b>	<b>2.00</b>	<b>0.00</b>	<b>16.23%</b>

### Library Media Services by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2000	Instructional Leadership	211,167	195,572	211,361	2.00	245,673	34,312	2.00	0.00	16.23%
<b>Totals:</b>		<b>211,167</b>	<b>195,572</b>	<b>211,361</b>	<b>2.00</b>	<b>245,673</b>	<b>34,312</b>	<b>2.00</b>	<b>0.00</b>	<b>16.23%</b>

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

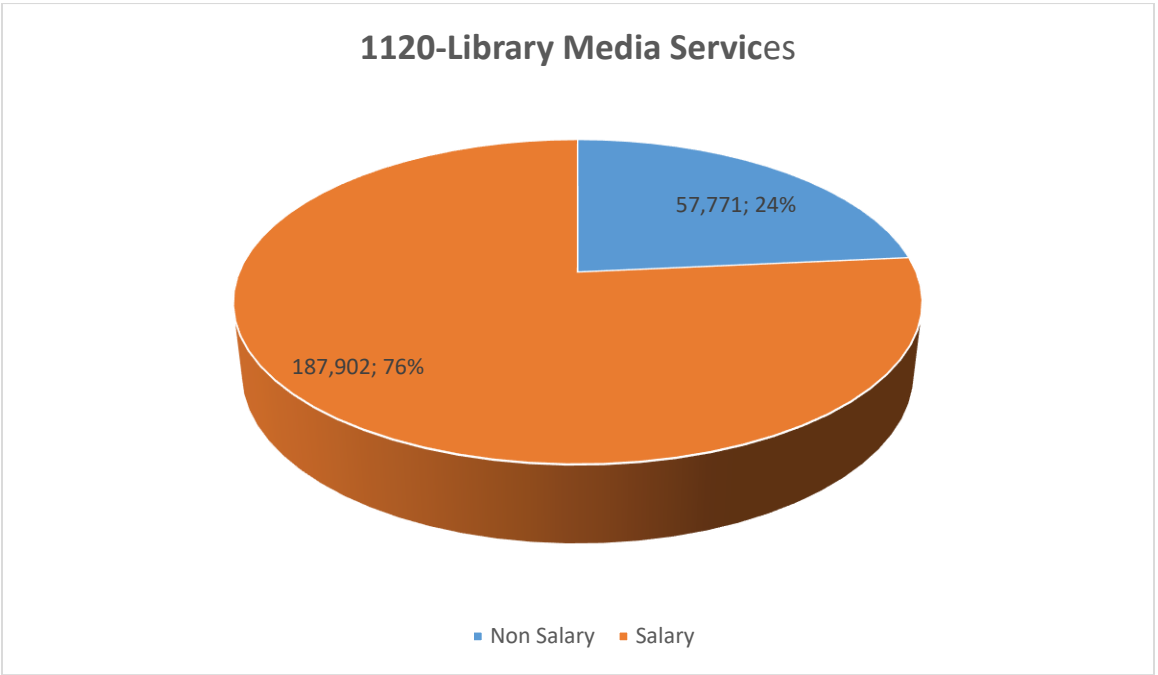
### Library Media Services by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2110	Curriculum Directors	1,458	305	1,000	0.00	1,458	458	0.00	0.00	45.80%
2340	Librarians	179,314	176,876	181,347	2.00	187,902	6,555	2.00	0.00	3.61%
2415	Other Books	29,862	18,391	28,481	0.00	28,981	500	0.00	0.00	1.76%
2451	Classroom Instr. Tech.	-	-	-	0.00	26,799	26,799	0.00	0.00	100.00%
2453	Other Tech. Equip.	533	-	533	0.00	533	-	0.00	0.00	-
<b>Totals:</b>		<b>211,167</b>	<b>195,572</b>	<b>211,361</b>	<b>2.00</b>	<b>245,673</b>	<b>34,312</b>	<b>2.00</b>	<b>0.00</b>	<b>16.23%</b>

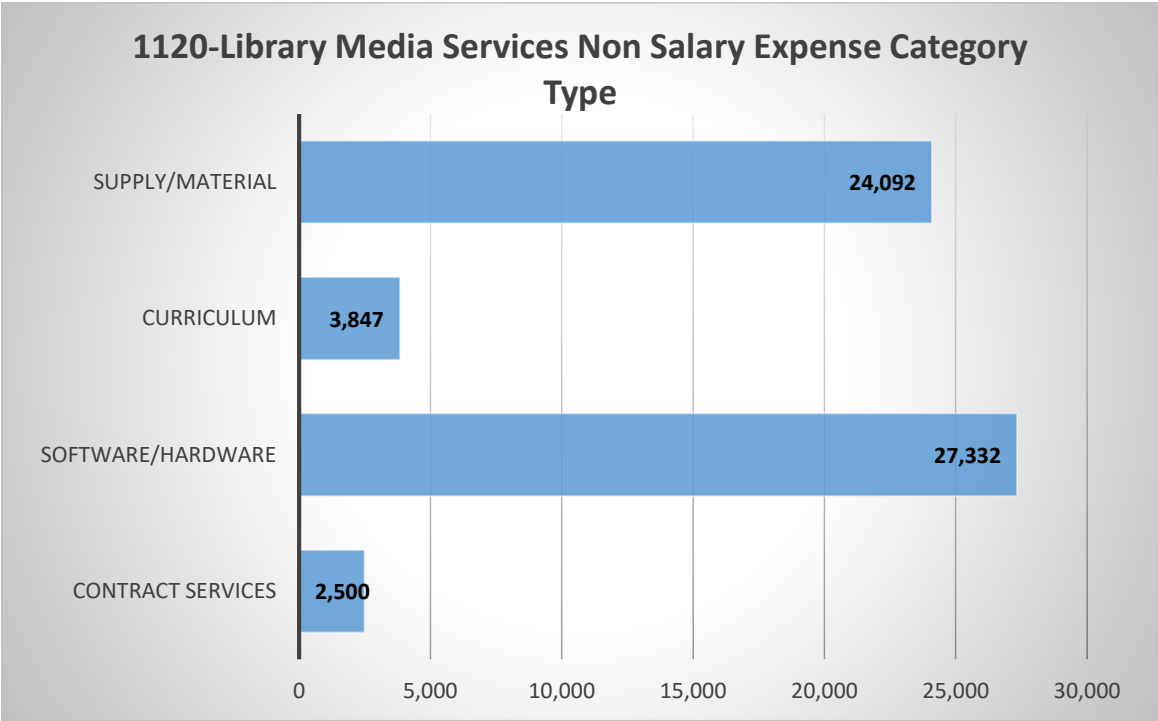
\*Currently not a DESE function

# Program Area 1120: Library Media Services

Library Media Services Salary Vs. Non Salary



Library Media Services Non Salary Expense Category Type



## Program Area 1130: Interdepartmental Instruction

### Interdepartmental Instruction Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.2315.110.370.1.1130.21301.1	Senior Project Advisor Salary	62,698	84,668	65,702	0.75	99,749	34,047	1.00	0.25	51.82%
201.2440.240.370.1.1130.21351.1	Virtual H.S. Membership Fee	12,815	12,700	15,000	0.00	15,000	-	0.00	0.00	-
201.2440.110.370.9.1130.21304.1	VHS Coordinator	5,200	-	-	0.00	-	-	0.00	0.00	-
201.2440.240.370.1.1130.21353.1	Inter. Instr. Contract Services	30,000	4,800	-	0.00	-	-	0.00	0.00	100.00%
Totals:		110,713	102,168	80,702	0.75	114,749	34,047	1.00	0.25	42.19%

### Interdepartmental Instruction by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2000	Instructional Leadership	110,713	102,168	80,702	0.75	114,749	34,047	1.00	0.25	42.19%
Totals:		110,713	102,168	80,702	0.75	114,749	34,047	1.00	0.25	42.19%

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

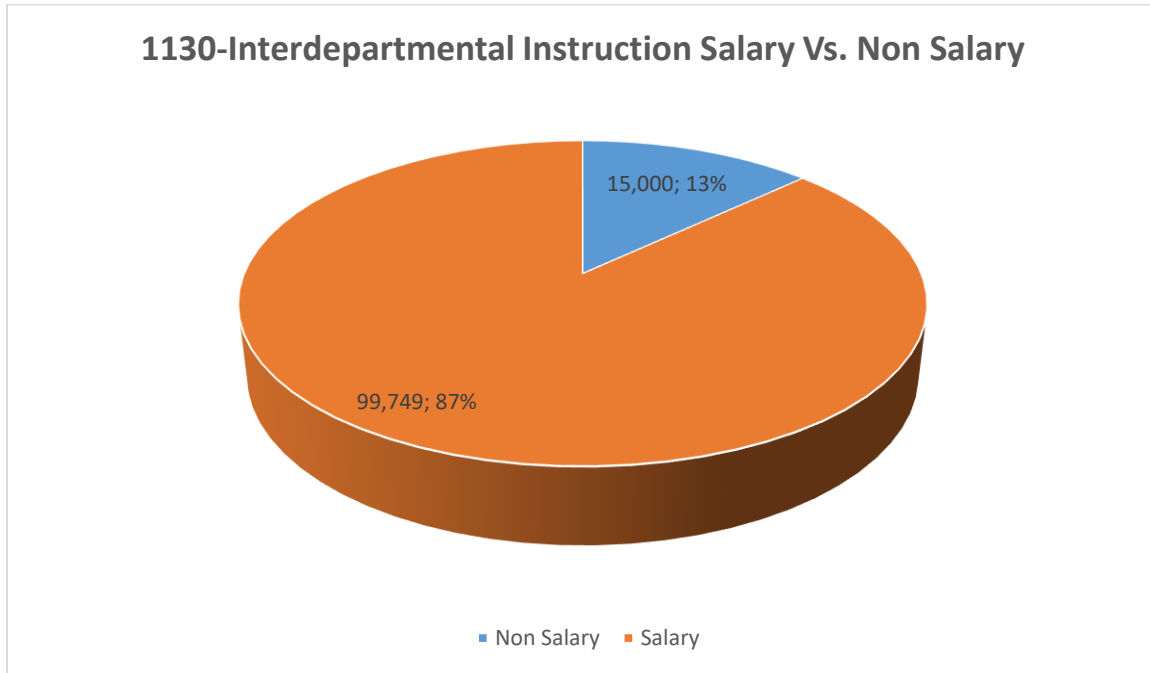
### Interdepartmental Instruction by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2315	*Team Leaders/Dept. Chairs	62,698	84,668	65,702	0.75	99,749	34,047	1.00	0.25	51.82%
2440	Other Instr. Services	48,015	17,500	15,000	0.00	15,000	-	0.00	0.00	-
Totals:		110,713	102,168	80,702	0.75	114,749	34,047	1.00	0.25	42.19%

\*Currently not a DESE function

## Program Area 1130: Interdepartmental Instruction

Interdepartmental Instruction Salary Vs. Non Salary



## Program Area 1140: Mathematics

### Mathematics Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.2220.110.370.1.1140.21402.1	Mathematics Dept. Chair Salary	68,815	60,792	64,771	0.50	67,864	3,093	0.50	0.00	4.78%
201.2305.110.370.1.1140.21403.1	Mathematics Longevity	32,548	32,550	35,737	0.00	38,511	2,774	0.00	0.00	7.76%
201.2305.110.370.1.1140.21401.1	Mathematics Teaching Salary	1,860,769	1,855,698	1,920,287	18.75	1,974,297	54,010	17.75	-1.00	2.81%
201.2410.260.370.1.1140.21452.1	Mathematics Textbooks	2,000	-	5,255	0.00	-	-5,255	0.00	0.00	-100.00%
201.2430.250.370.1.1140.21451.1	Mathematics Tch. S/M	6,969	7,345	6,969	0.00	4,208	-2,761	0.00	0.00	-39.62%
XXXXX	Mathematics Software	-	-	-	0.00	7,140	7,140	0.00	0.00	100.00%
<b>Totals:</b>		<b>1,971,101</b>	<b>1,956,385</b>	<b>2,033,019</b>	<b>19.25</b>	<b>2,092,020</b>	<b>59,001</b>	<b>18.25</b>	<b>-1.00</b>	<b>2.90%</b>

### Mathematics by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2000	Instructional Leadership	1,971,101	1,956,385	2,033,019	19.25	2,092,020	59,001	18.25	-1.00	2.90%
<b>Totals:</b>		<b>1,971,101</b>	<b>1,956,385</b>	<b>2,033,019</b>	<b>19.25</b>	<b>2,092,020</b>	<b>59,001</b>	<b>18.25</b>	<b>-1.00</b>	<b>2.90%</b>

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

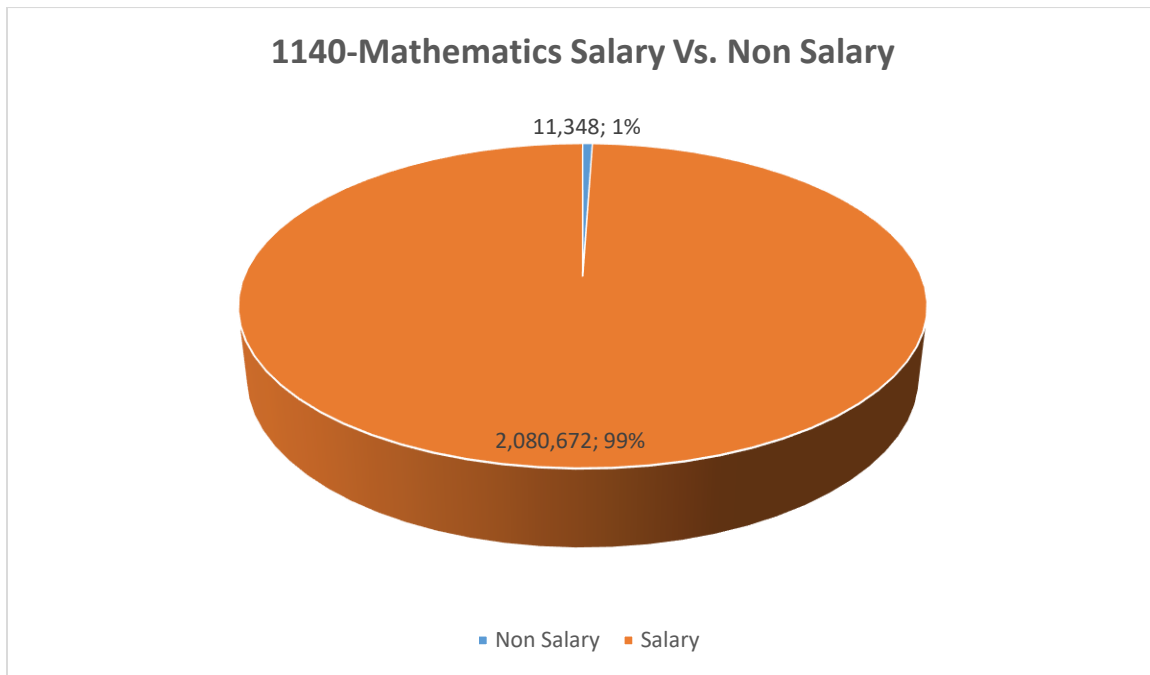
### Mathematics by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2220	*Academic Dept. Heads	68,815	60,792	64,771	0.50	67,864	3,093	0.50	0.00	4.78%
2305	Classroom Teachers	1,893,317	1,888,248	1,956,024	18.75	2,012,808	56,784	17.75	-1.00	2.90%
2410	Textbooks	2,000	-	5,255	0.00	-	-5,255	0.00	0.00	-100.00%
2430	Instr. Supplies	6,969	7,345	6,969	0.00	4,208	-2,761	0.00	0.00	-39.62%
2451	Classroom Instr. Tech.	-	-	-	0.00	7,140	7,140	0.00	0.00	100.00%
<b>Totals:</b>		<b>1,971,101</b>	<b>1,956,385</b>	<b>2,033,019</b>	<b>19.25</b>	<b>2,092,020</b>	<b>59,001</b>	<b>18.25</b>	<b>-1.00</b>	<b>2.90%</b>

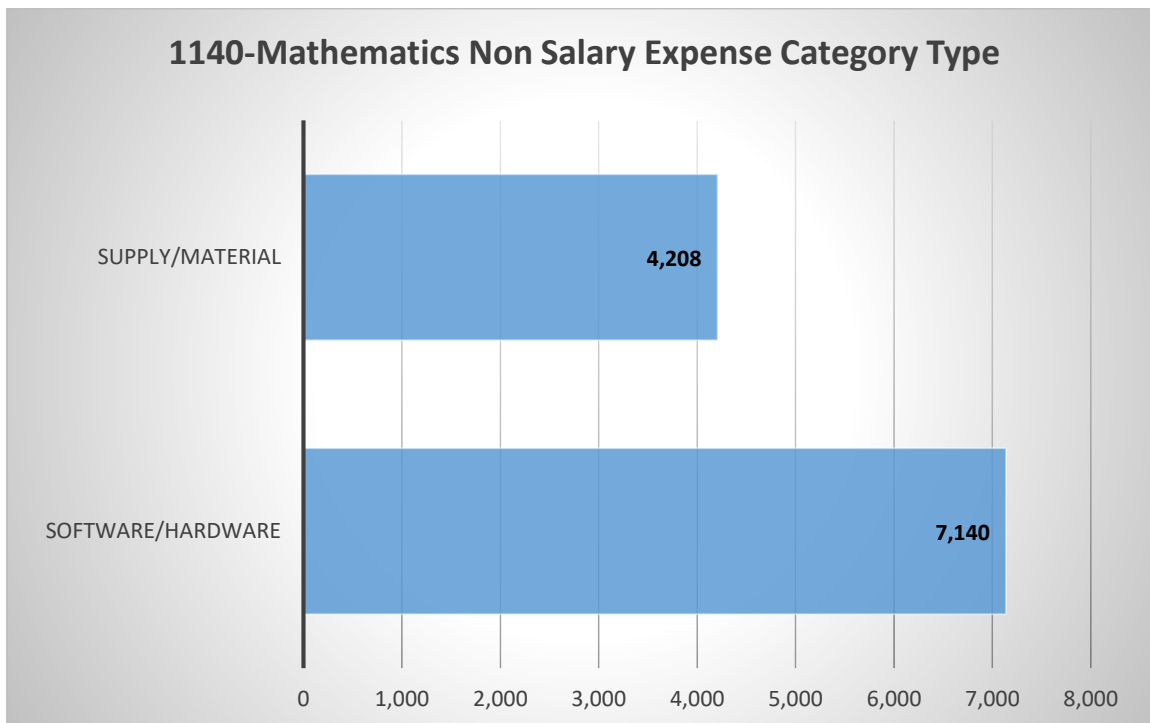
\*Currently not a DESE function

## Program Area 1140: Mathematics

### Mathematics Salary Vs. Non Salary



### Mathematics Non Salary Expense Category Type



## Program Area 1150: Music

### Music Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.2305.110.370.1.1150.21505.1	Music Longevity	1,860	1,860	2,103	0.00	3,123	1,020	0.00	0.00	48.50%
201.2305.110.370.1.1150.21501.1	Music Teaching Salary	220,399	223,187	226,535	2.00	232,771	6,236	2.00	0.00	2.75%
201.2410.260.370.1.1150.21554.1	Music Supply and Materials	5,000	3,011	3,000	0.00	5,000	2,000	0.00	0.00	66.67%
201.2420.240.370.1.1150.21553.1	Music Maintenance Contracts	-	2,115	5,000	0.00	12,000	7,000	0.00	0.00	140.00%
201.2430.250.370.1.1150.21551.1	Music Teaching S/M	2,500	1,589	7,520	0.00	8,000	480	0.00	0.00	6.38%
201.2440.130.370.1.1150.21503.1	Music Field Trip Salary	3,445	1,047	-	0.00	3,500	3,500	0.00	0.00	100.00%
201.2440.260.370.1.1150.21552.1	Music Registration Fees	3,000	7,488	3,500	0.00	5,000	1,500	0.00	0.00	42.86%
201.2440.260.900.1.1150.21557.1	Music Accompanist	2,000	17,100	18,000	0.00	18,000	-	0.00	0.00	-
201.7400.260.370.1.1150.21556.1	Music Replacement Equipment	26,000	2,411	5,000	0.00	-	-5,000	0.00	0.00	-100.00%
Totals:		264,204	259,809	270,658	2.00	287,394	16,736	2.00	0.00	6.18%

### Music by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2000	Instructional Leadership	238,204	257,397	265,658	2.00	287,394	21,736	2.00	0.00	8.18%
7000	Fixed Assets	26,000	2,411.26	5,000	0.00	-	-5,000	0.00	0.00	-100.00%
Totals:		264,204	259,809	270,658	2.00	287,394	16,736	2.00	0.00	6.18%

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

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

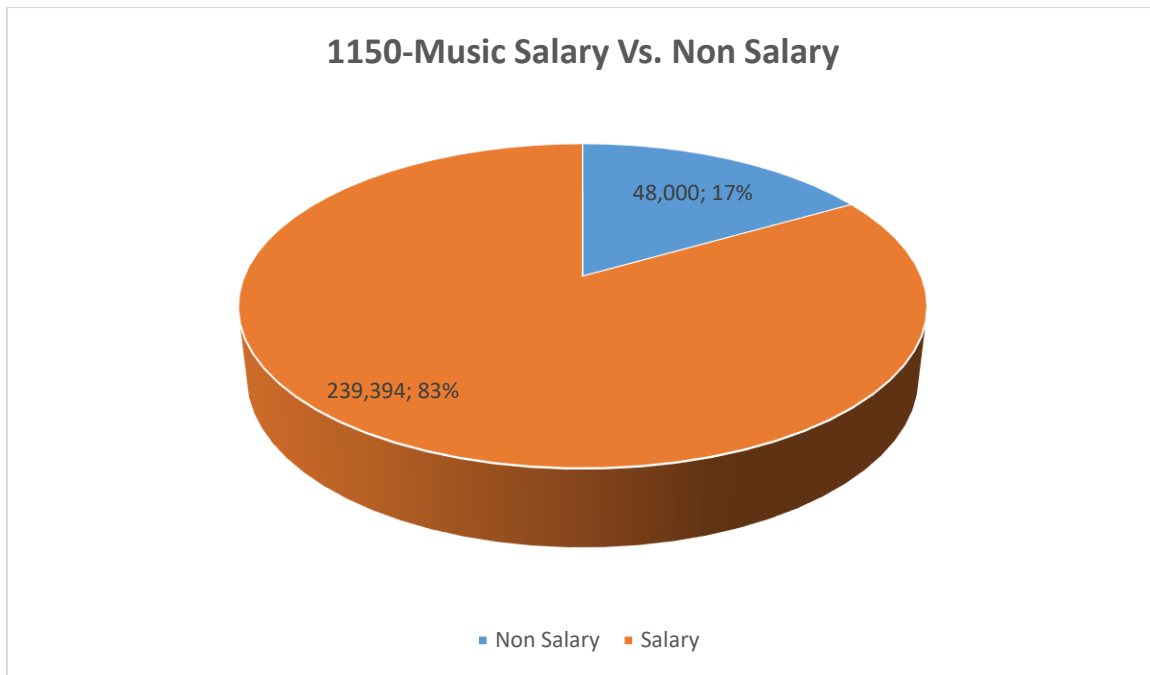
### Music by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2305	Classroom Teachers	222,259	225,047	228,638	2.00	235,894	7,256	2.00	0.00	3.17%
2410	Textbooks	5,000	3,011	3,000	0.00	5,000	2,000	0.00	0.00	66.67%
2420	Instr. Equipment	-	2,115	5,000	0.00	12,000	7,000	0.00	0.00	140.00%
2430	Instr. Supplies	2,500	1,589	7,520	0.00	8,000	480	0.00	0.00	6.38%
2440	Other Instr. Services	8,445	25,635	21,500	0.00	26,500	5,000	0.00	0.00	23.26%
7400	Assets/Replacement Equipment	26,000	2,411	5,000	0.00	-	-5,000	0.00	0.00	-100.00%
Totals:		264,204	259,809	270,658	2.00	287,394	16,736	2.00	0.00	6.18%

\*Currently not a DESE function

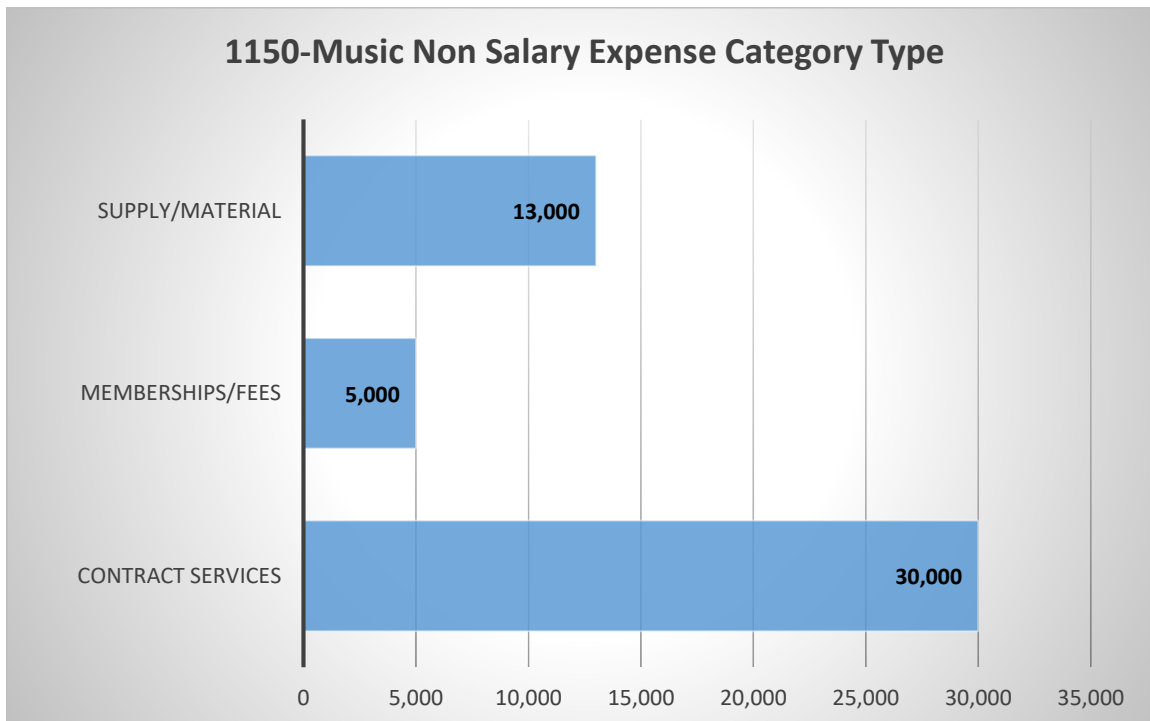
## Program Area 1150: Music

### Music Salary Vs. Non Salary



## Program Area 1150: Music

### Music Non Salary Expense Category Type





## Program Area 1160: Professional Development

### Professional Development Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.2353.110.370.9.1160.21608.1	Staff Dev. Professional Salary	11,000	4,500	11,550	0.00	12,705	1,155	0.00	0.00	10.00%
201.2353.110.370.9.1160.21602.1	Curr. Dev. Stipends	58,000	29,917	60,900	0.00	66,900	6,000	0.00	0.00	9.85%
201.2355.130.370.9.1160.21604.1	Professional Dev. Substitute Salary	16,000	11,100	-	0.00	16,000	16,000	0.00	0.00	100.00%
201.2357.250.370.9.1160.21651.1	Curr. Dev. S/M	-	6,964	6,516	0.00	7,168	652	0.00	0.00	10.01%
201.2357.110.370.9.1160.21610.1	Staff Dev. Mentoring	9,000	9,162	10,000	0.00	11,000	1,000	0.00	0.00	10.00%
201.2357.110.370.9.1160.21609.1	Staff Dev. Tuition Reimbursement	23,000	10,932	23,000	0.00	30,000	7,000	0.00	0.00	30.43%
201.2357.260.370.9.1160.21655.1	Staff Dev. Conferences	22,000	13,977	23,100	0.00	24,255	1,155	0.00	0.00	5.00%
201.2357.260.370.9.1160.21661.1	District Memberships	25,000	8,355	25,000	0.00	27,500	2,500	0.00	0.00	10.00%
201.2357.240.370.9.1160.21656.1	Staff Dev. Contracted Services	65,000	31,981	68,250	0.00	45,441	-22,809	0.00	0.00	-33.42%
Totals:		229,000	126,887	228,316	0.00	240,969	12,653	0.00	0.00	5.54%

### Professional Development by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2000	Instructional Leadership	229,000	126,887	228,316	0.00	240,969	12,653	0.00	0.00	5.54%
Totals:		229,000	126,887	228,316	0.00	240,969	12,653	0.00	0.00	5.54%

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

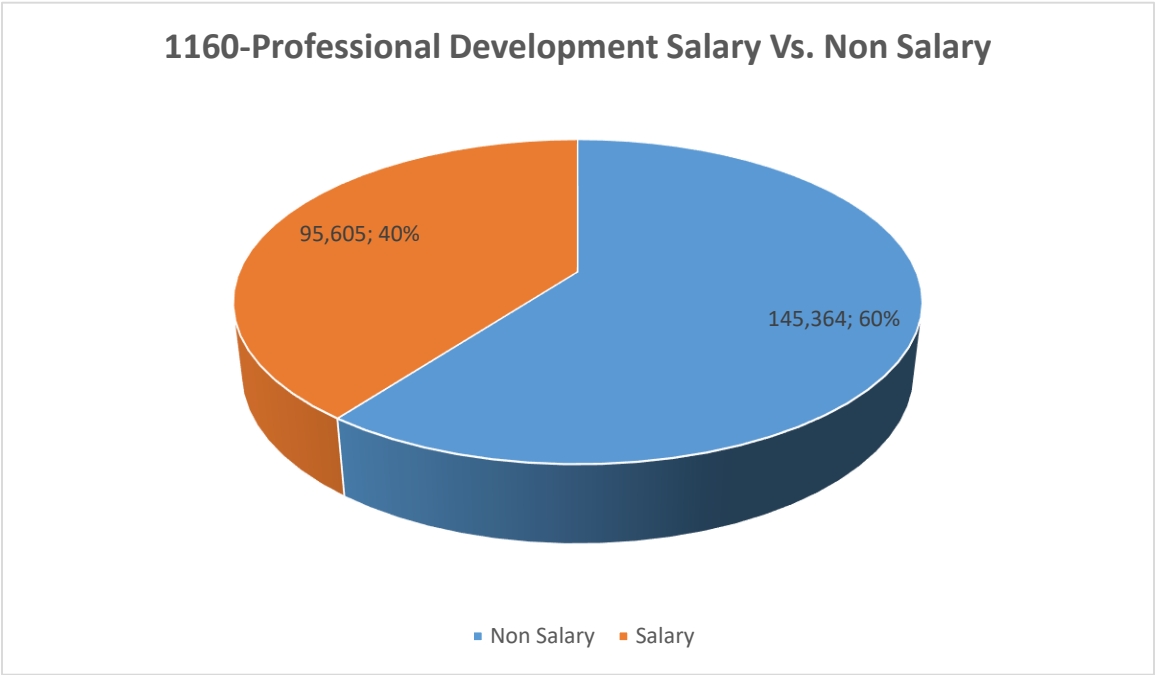
### Professional Development by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2353	*Prof. Dev. - Teachers	69,000	34,417	72,450	0.00	79,605	7,155	0.00	0.00	9.88%
2355	*Prof. Dev. - Substitutes	16,000	11,100	-	0.00	16,000	16,000	0.00	0.00	100.00%
2357	*Prof. Dev. - Providers	144,000	81,370	155,866	0.00	145,364	-10,502	0.00	0.00	-6.74%
Totals:		229,000	126,887	228,316	0.00	240,969	12,653	0.00	0.00	5.54%

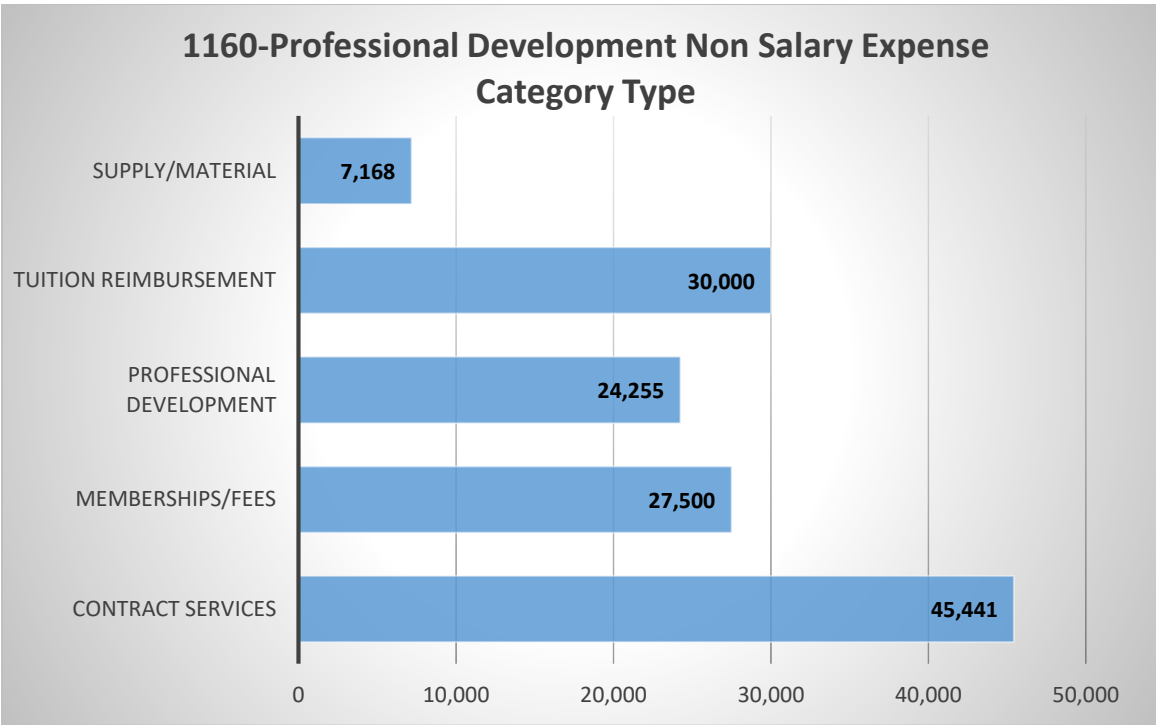
\*Currently not a DESE function

**Program Area 1160: Professional Development**

Professional Development Salary Vs. Non Salary



Professional Development Non Salary Expense Category Type



## Program Area 1180: Science

### Science Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.2220.110.370.1.1180.21802.1	Science Dept. Chair Salary	71,711	71,712	73,967	0.50	74,791	824	0.50	0.00	1.11%
201.2305.110.370.1.1180.21803.1	Science Longevity	29,758	29,760	33,635	0.00	35,391	1,756	0.00	0.00	5.22%
201.2305.110.370.1.1180.21801.1	Science Teaching Salary	1,913,341	1,821,250	1,873,367	17.75	1,872,869	-498	17.75	0.00	-0.03%
201.2410.260.370.1.1180.21852.1	Science Textbooks	79,508	27,444	300	0.00	300	-	0.00	0.00	-
201.2420.240.370.1.1180.21853.1	Science Maintenance Contracts	4,000	3,975	-	0.00	4,000	4,000	0.00	0.00	100.00%
201.2420.260.370.1.1180.21854.1	Science Toxic Waste Disposal	-	-	-	0.00	2,000	2,000	0.00	0.00	100.00%
201.2420.260.370.1.1180.21855.1	Science Equipment	-	-	7,300	0.00	7,300	-	0.00	0.00	-
201.2420.240.370.1.1180.21857.1	Robotics	-	-	8,000	0.00	11,250	3,250	0.00	0.00	40.63%
201.2430.250.370.1.1180.21851.1	Science Teaching S/M	41,722	28,125	23,500	0.00	20,250	-3,250	0.00	0.00	-13.83%
XXXXX	Science Software	-	-	-	0.00	4,370	4,370	0.00	0.00	100.00%
Totals:		2,140,040	1,982,265	2,020,069	18.25	2,032,521	12,452	18.25	0.00	0.62%

### Science by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2000	Instructional Leadership	2,140,040	1,982,265	2,020,069	18.25	2,032,521	12,452	18.25	0.00	0.62%
Totals:		2,140,040	1,982,265	2,020,069	18.25	2,032,521	12,452	18.25	0.00	0.62%

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

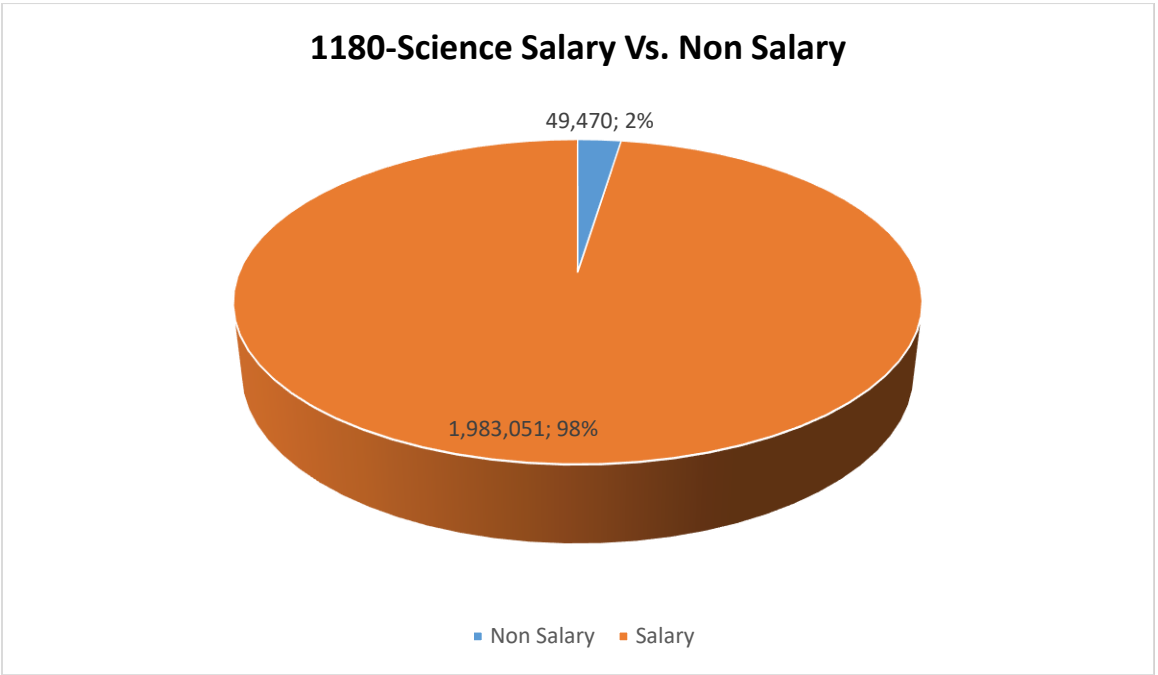
### Science by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2220	*Academic Dept. Heads	71,711	71,712	73,967	0.50	74,791	824	0.50	0.00	1.11%
2305	Classroom Teachers	1,943,099	1,851,010	1,907,002	17.75	1,908,260	1,258	17.75	0.00	0.07%
2410	Textbooks	79,508	27,444	300	0.00	300	-	0.00	0.00	-
2420	Instr. Equipment	4,000	3,975	15,300	0.00	24,550	9,250	0.00	0.00	60.46%
2430	Instr. Supplies	41,722	28,125	23,500	0.00	20,250	-3,250	0.00	0.00	-13.83%
2451	Classroom Instr. Tech.	-	-	-	0.00	4,370	4,370	0.00	0.00	100.00%
Totals:		2,140,040	1,982,265	2,020,069	18.25	2,032,521	12,452	18.25	0.00	0.62%

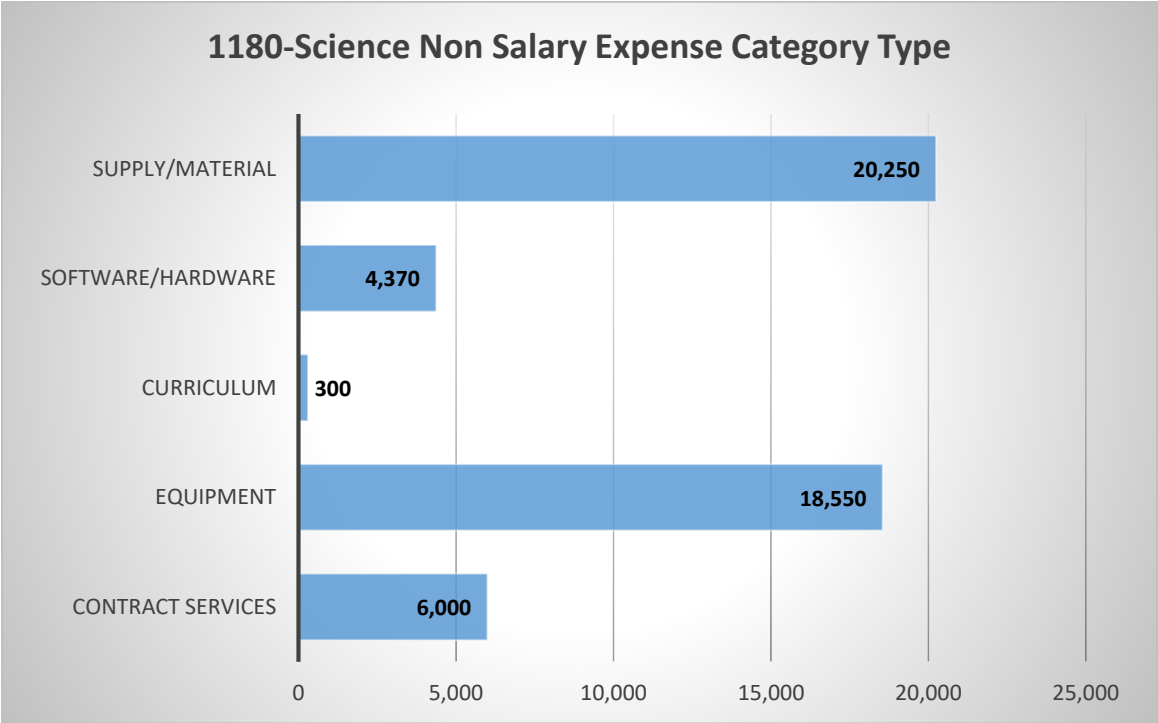
\*Currently not a DESE function

# Program Area 1180: Science

Science Salary Vs. Non Salary



Science Non Salary Expense Category Type



## Program Area 1190: Social Studies

### Social Studies Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.2220.110.370.1.1190.21902.1	Soc. Studies Dept. Chair Salary	62,651	62,652	66,899	0.50	69,804	2,905	0.50	0.00	4.34%
201.2305.110.370.1.1190.21903.1	Soc. Studies Longevity	40,918	38,112	47,299	0.00	53,084	5,785	0.00	0.00	12.23%
201.2305.110.370.1.1190.21901.1	Social Studies Teaching Salary	1,541,121	1,490,063	1,610,043	14.25	1,675,626	65,583	14.25	0.00	4.07%
201.2410.260.370.1.1190.21952.1	Social Studies Textbooks	4,997	5,274	3,360	0.00	635	-2,725	0.00	0.00	-81.10%
201.2430.250.370.1.1190.21951.1	Social Studies Tch. S/M	8,744	5,751	3,180	0.00	6,190	3,010	0.00	0.00	100.00%
XXXXX	Social Studies Software	-	-	-	0.00	6,190	6,190	0.00	0.00	100.00%
	<b>Totals:</b>	<b>1,658,431</b>	<b>1,601,853</b>	<b>1,730,781</b>	<b>14.75</b>	<b>1,811,529</b>	<b>80,748</b>	<b>14.75</b>	<b>0.00</b>	<b>4.67%</b>

### Social Studies by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2000	Instructional Leadership	1,658,431	1,601,853	1,730,781	14.75	1,811,529	80,748	14.75	0.00	4.67%
	<b>Totals:</b>	<b>1,658,431</b>	<b>1,601,853</b>	<b>1,730,781</b>	<b>14.75</b>	<b>1,811,529</b>	<b>80,748</b>	<b>14.75</b>	<b>0.00</b>	<b>4.67%</b>

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

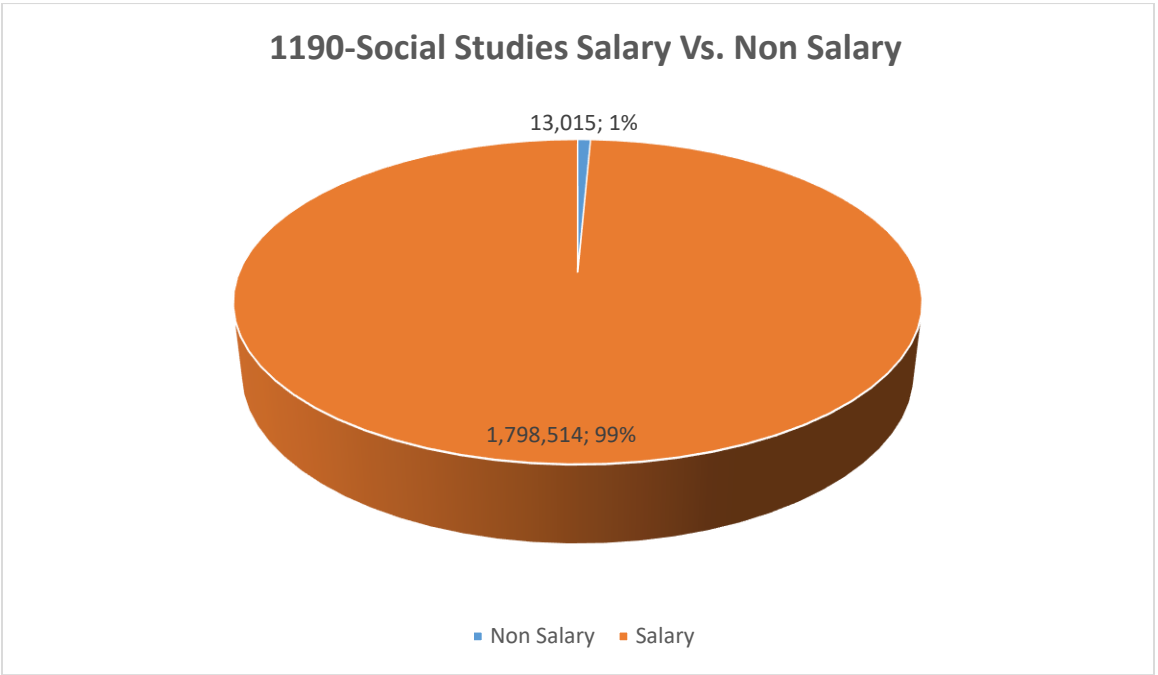
### Social Studies by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2220	*Academic Dept. Heads Total	62,651	62,652	66,899	0.50	69,804	2,905	0.50	0.00	4.34%
2305	Classroom Teachers Total	1,582,039	1,528,176	1,657,342	14.25	1,728,710	71,368	14.25	0.00	4.31%
2410	Textbooks Total	4,997	5,274	3,360	0.00	635	-2,725	0.00	0.00	-81.10%
2430	Instr. Supplies Total	8,744	5,751	3,180	0.00	6,190	3,010	0.00	0.00	94.65%
2451	Classroom Instr. Tech. Total	-	-	-	0.00	6,190	6,190	0.00	0.00	100.00%
	<b>Totals:</b>	<b>1,658,431</b>	<b>1,601,853</b>	<b>1,730,781</b>	<b>14.75</b>	<b>1,811,529</b>	<b>80,748</b>	<b>14.75</b>	<b>0.00</b>	<b>4.67%</b>

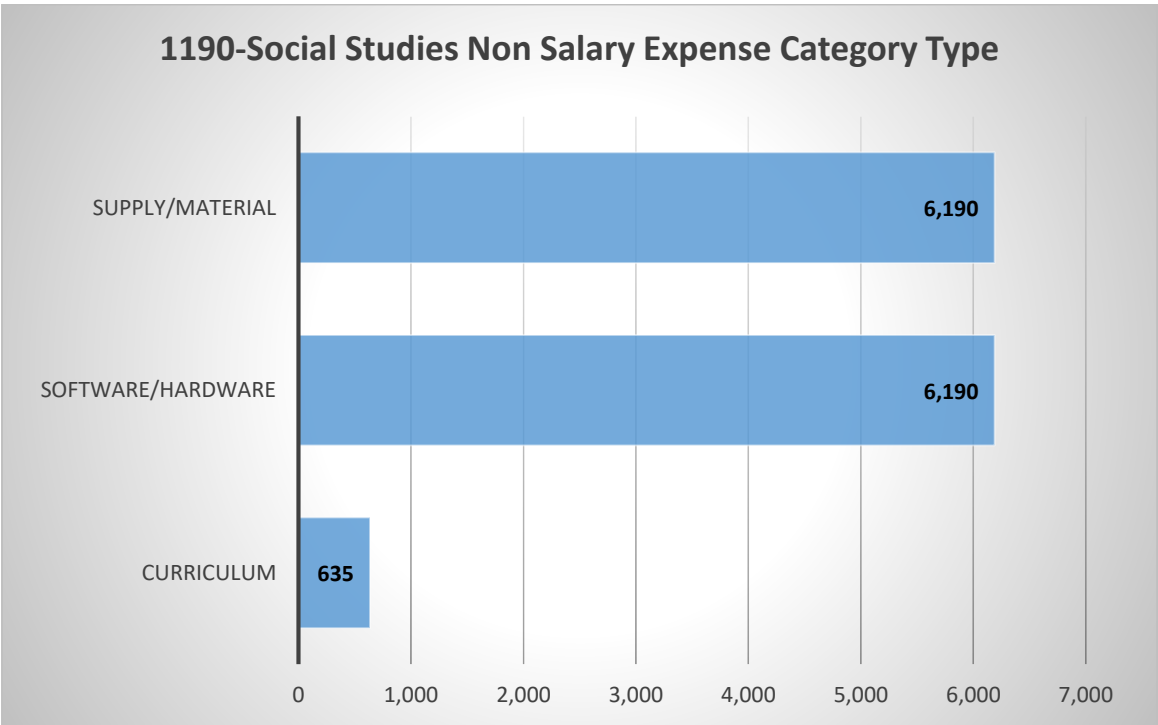
\*Currently not a DESE function

**Program Area 1190: Social Studies**

Social Studies Salary Vs. Non Salary



Social Studies Non Salary Expense Category Type



## Program Area 1200: Special Education

### Special Education Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.2110.110.370.2.1200.22401.1	Special Ed Coordinator	-	105,769	128,125	1.00	130,368	2,243	1.00	0.00	1.75%
201.2110.250.370.2.1200.22051.1	SPED Supervision S/M	3,500	1,865	3,500	0.00	2,500	-1,000	0.00	0.00	-28.57%
201.2110.260.370.2.1200.22066.1	Special Ed Director Travel	800	-	-	0.00	-	-	0.00	0.00	-
201.2110.110.370.2.1200.22001.1	SPED Director Salary	70,512	60,808	66,000	0.40	67,650	1,650	0.40	0.00	2.50%
201.2110.120.370.2.1200.22008.1	SPED Clerical Salary	82,101	99,389	85,363	1.80	111,762	26,399	1.80	0.00	30.93%
201.2220.110.370.2.1200.22011.1	Special Ed. Dept. Chair Salary	71,711	-	-	0.00	-	-	0.00	0.00	-
201.2305.110.370.2.1200.22014.1	Summer School SPED Teaching	5,400	300	3,000	0.00	3,000	-	0.00	0.00	-
201.2305.110.370.2.1200.22012.1	Special Ed. Longevity	12,089	11,160	13,664	0.00	13,532	-132	0.00	0.00	-0.97%
201.2305.110.370.2.1200.22009.1	Pathways Summer Prog. Sal.	29,845	10,316	29,307	0.00	29,307	-	0.00	0.00	-
201.2305.110.370.2.1200.22005.1	SPED Alt Ed. Regular Teaching Salary	51,510	51,510	53,186	0.50	56,224	3,038	0.50	0.00	5.71%
201.2305.110.370.2.1200.22002.1	SPED Teaching Salary	888,567	1,118,020	1,162,607	12.30	1,459,829	297,222	14.10	1.80	25.57%
201.2320.110.370.2.1200.22010.1	H.S. S/L Pathologist	111,596	133,357	135,357	1.20	139,083	3,726	1.20	0.00	2.75%
201.2320.240.370.2.1200.22055.1	SPED Contracted Services	347,319	270,167	312,319	0.00	302,500	-9,819	0.00	0.00	-3.14%
201.2330.130.370.2.1200.22007.1	SPED Aides Salary	30,691	31,102	35,000	1.00	37,640	2,640	1.00	0.00	7.54%
201.2330.130.370.2.1200.22015.1	Summer School Special Ed. Tutor	1,575	15,486	-	0.00	-	-	0.00	0.00	-
201.2330.130.370.2.1200.22003.1	SPED Tutor Salary	946,520	977,030	1,073,917	25.91	1,016,419	-57,498	22.54	-3.37	-5.35%
201.2410.260.370.2.1200.22067.1	SPED Equipment Repair	-	2,374	1,080	0.00	1,080	-	0.00	0.00	-
201.2430.250.370.2.1200.22065.1	Pathways Program and Launch S/M	-	2,039	3,000	0.00	3,000	-	0.00	0.00	-
201.2430.250.370.2.1200.22052.1	SPED Teaching S/M	10,000	7,076	10,000	0.00	8,000	-2,000	0.00	0.00	-20.00%
201.2440.260.370.2.1200.22064.1	SPED Assistive Technology	5,000	-	5,000	0.00	5,000	-	0.00	0.00	-
201.2440.130.370.2.1200.22004.1	SPED Home Tutor Salary	7,500	-	7,500	0.00	-	-7,500	0.00	0.00	-100.00%
201.2440.260.370.2.1200.22057.1	SPED Non-District Travel	10,000	1,219	15,000	0.00	10,000	-5,000	0.00	0.00	-33.33%
xxxxx	SPED Computer Software	500	-	-	0.00	9,470	9,470	0.00	0.00	100.00%
201.2720.250.370.2.1200.22053.1	SPED Testing S/M	5,000	7,635	5,000	0.00	5,000	-	0.00	0.00	-

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.2800.110.370.2.1200.22006.1	SPED H. S. Psych. Salary	362,439	393,123	430,726	5.00	459,961	29,235	5.00	0.00	6.79%
201.7300.260.370.2.1200.22063.1	SPED New Equipment	7,400	11,621	7,400	0.00	5,000	-2,400	0.00	0.00	-32.43%
201.9200.260.370.2.1200.22060.1	Out-of-State Tuitions	-	-	-	0.00	222,827	222,827	0.00	0.00	100.00%
201.9300.260.370.2.1200.22061.1	Non-Public Tuitions	3,024,471	1,848,065	2,690,850	0.00	2,151,137	-539,713	0.00	0.00	-20.06%
201.9400.260.370.2.1200.22062.1	Collaborative Tuitions	169,548	21,096	85,000	0.00	129,000	44,000	0.00	0.00	51.76%
201.9400.260.370.2.1200.22068.1	Prepaid Tuitions	-	298,245	-	0.00	-	-	0.00	0.00	100.00%
OFFSET	CARES ACT OFFSET	-	-	-185,116	0.00	-	185,116	0.00	0.00	-100.00%
OFFSET	Circuit Breaker/IDEA Offset	-860,469	-	-956,371	0.00	-968,821	-12,450	0.00	0.00	1.30%
	<b>Totals:</b>	<b>5,396,205</b>	<b>5,478,774</b>	<b>5,220,414</b>	<b>49.11</b>	<b>5,410,468</b>	<b>190,054</b>	<b>47.54</b>	<b>-1.57</b>	<b>3.64%</b>

## Program Area 1200: Special Education

### Special Education by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2000	Instructional Leadership	3,055,255	3,299,747	3,578,651	49.11	3,871,325	292,674	47.54	-1.57	8.18%
7000	Fixed Assets	7,400	11,620.97	7,400	0.00	5,000	-2,400	0.00	0.00	-32.43%
9000	Programs With Other Districts	2,333,550	2,167,406	1,634,363	0.00	1,534,143	-100,220	0.00	0.00	-6.13%
	<b>Totals:</b>	<b>5,396,205</b>	<b>5,478,774</b>	<b>5,220,414</b>	<b>49.11</b>	<b>5,410,468</b>	<b>190,054</b>	<b>47.54</b>	<b>-1.57</b>	<b>3.64%</b>

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

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

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



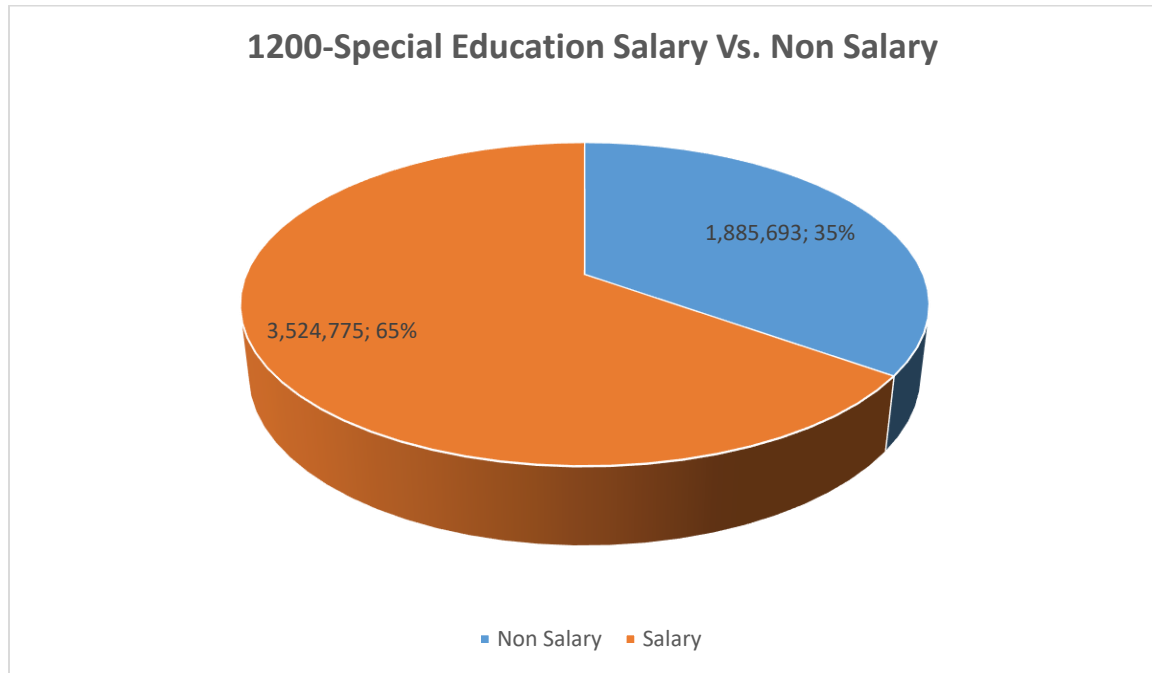
## Special Education by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2110	Curriculum Directors Total	156,913	267,831	282,988	3.20	312,280	29,292	3.20	0.00	10.35%
2220	*Academic Dept. Heads Total	71,711	-	-	0.00	-	-	0.00	0.00	-
2305	Classroom Teachers Total	987,411	1,191,307	1,261,764	12.80	1,561,892	300,128	14.60	1.80	23.79%
2320	Med. Therapeutic Serv. Total	458,915	403,524	447,676	1.20	441,583	-6,093	1.20	0.00	-1.36%
2330	Instr. Assistants Total	978,786	1,023,619	1,108,917	26.91	1,054,059	-54,858	23.54	-3.37	-4.95%
2410	Textbooks Total	1,080	2,374	1,080	0.00	1,080	-	0.00	0.00	-
2430	Instr. Supplies Total	10,000	9,115	13,000	0.00	11,000	-2,000	0.00	0.00	-15.38%
2440	Other Instr. Services Total	22,500	1,219	27,500	0.00	15,000	-12,500	0.00	0.00	-45.45%
2451	Classroom Instr. Tech. Total	500	-	-	0.00	9,470	9,470	0.00	0.00	100.00%
2720	Testing Materials Total	5,000	7,635	5,000	0.00	5,000	-	0.00	0.00	-
2800	Psychological Services Total	362,439	393,123	430,726	5.00	459,961	29,235	5.00	0.00	6.79%
7300	Assets/Replacement Equipment Total	7,400	11,621	7,400	0.00	5,000	-2,400	0.00	0.00	-32.43%
9200	Out-Of-State Tuitions Total	-	-	-	0.00	222,827	222,827	0.00	0.00	100.00%
9300	Non-Public Tuitions Total	3,024,471	1,848,065	2,690,850	0.00	2,151,137	-539,713	0.00	0.00	-20.06%
9400	Collaborative Tuitions Total	169,548	319,341	85,000	0.00	129,000	44,000	0.00	0.00	51.76%
9900	*OFFSETS Total	-860,469	-	- 1,141,487	0.00	-968,821	172,666	0.00	0.00	-15.13%
	Totals:	5,396,205	5,478,774	5,220,414	49.11	5,410,468	190,054	47.54	-1.57	3.64%

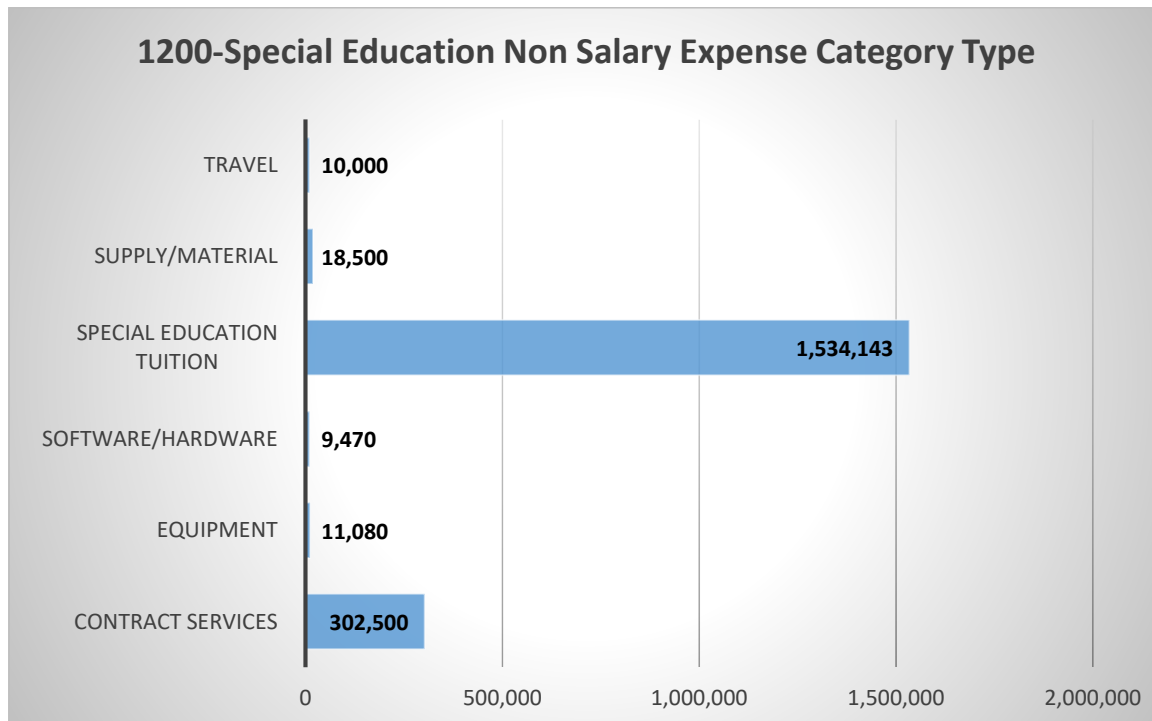
\*Currently not a DESE function

## Program Area 1200: Special Education

### Special Education Salary Vs. Non Salary



### Special Education Non Salary Expense Category Type



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

## Program Area 1210: Substitutes

### Substitutes Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.2325.130.370.1.1210.22102.1	Substitute Salary	70,000	21,901	-	0.00	70,000	70,000	0.00	0.00	100.00%
201.2325.130.370.2.1210.22103.1	Substitute Special Ed Salary	3,500	150	-	0.00	3,500	3,500	0.00	0.00	100.00%
201.2325.130.370.1.1210.22104.1	Long Term Subs	70,000	80,951	140,000	0.00	70,000	-70,000	0.00	0.00	-
	<b>Totals:</b>	<b>143,500</b>	<b>103,002</b>	<b>140,000</b>	<b>0.00</b>	<b>143,500</b>	<b>3,500</b>	<b>0.00</b>	<b>0.00</b>	<b>2.50%</b>

### Substitutes by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2000	Instructional Leadership	143,500	103,002.08	140,000	0.00	143,500	3,500	0.00	0.00	2.50%
	<b>Totals:</b>	<b>143,500</b>	<b>103,002</b>	<b>140,000</b>	<b>0.00</b>	<b>143,500</b>	<b>3,500</b>	<b>0.00</b>	<b>0.00</b>	<b>2.50%</b>

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

### Substitutes by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2325	Substitutes	143,500	103,002	140,000	0.00	143,500	3,500	0.00	0.00	2.50%
	<b>Totals:</b>	<b>143,500</b>	<b>103,002</b>	<b>140,000</b>	<b>0.00</b>	<b>143,500</b>	<b>3,500</b>	<b>0.00</b>	<b>0.00</b>	<b>2.50%</b>

\*Currently not a DESE function

## Program Area 1220: Tech Ed. – Applied Technology

### Tech Ed. – Applied Technology Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.2410.260.370.1.1220.22252.1	Applied Tech. Textbooks	315	95	9,047	0.00	-	-9,047	0.00	0.00	100.00%
201.2430.250.370.1.1220.22251.1	Applied Tech. Teaching S/M	10,269	8,539	10,800	0.00	10,800	-	0.00	0.00	100.00%
201.7300.260.370.1.1220.22254.1	Applied Tech. New Equipment	525	505	600	0.00	2,600	2,000	0.00	0.00	-
	<b>Totals:</b>	<b>11,109</b>	<b>9,140</b>	<b>20,447</b>	<b>0.00</b>	<b>13,400</b>	<b>-7,047</b>	<b>0.00</b>	<b>0.00</b>	<b>-34.46%</b>

### Tech Ed. – Applied Technology by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2000	Instructional Leadership	10,584	8,634	19,847	0.00	10,800	-9,047	0.00	0.00	-45.58%
7000	Fixed Assets	525	505	600	0.00	2,600	2,000	0.00	0.00	333.33%
	<b>Totals:</b>	<b>11,109</b>	<b>9,140</b>	<b>20,447</b>	<b>0.00</b>	<b>13,400</b>	<b>-7,047</b>	<b>0.00</b>	<b>0.00</b>	<b>-34.46%</b>

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

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

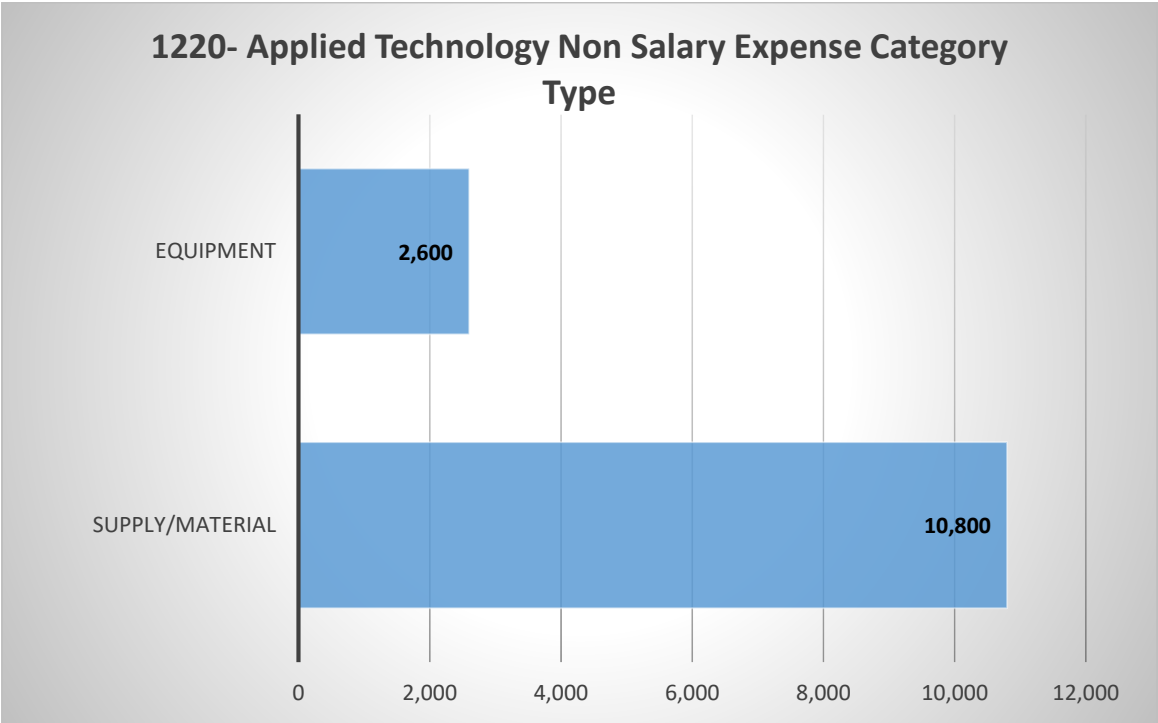
### Tech Ed. – Applied Technology by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2410	Textbooks	315	95	9,047	0.00	-	-9,047	0.00	0.00	-100.00%
2430	Instr. Supplies	10,269	8,539	10,800	0.00	10,800	-	0.00	0.00	-
7300	Vehicle Replacement	525	505	600	0.00	2,600	2,000	0.00	0.00	333.33%
	<b>Totals:</b>	<b>11,109</b>	<b>9,140</b>	<b>20,447</b>	<b>0.00</b>	<b>13,400</b>	<b>-7,047</b>	<b>0.00</b>	<b>0.00</b>	<b>-34.46%</b>

\*Currently not a DESE function

**Program Area 1220: Tech Ed. – Applied Technology**

Tech Ed. – Applied Technology Non Salary Expense Category Type



## Program Area 1250: Theater Arts

### Theater Arts Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.2305.110.370.1.1250.22501.1	Theatre Arts Teaching Salary	27,201	27,201	27,609	0.25	28,369	760	0.25	0.00	2.75%
201.2430.250.370.1.1250.22551.1	Theatre Arts Tch. S/M	5,000	880	9,250	0.00	10,000	750	0.00	0.00	8.11%
201.2430.240.370.1.1250.22552.1	Theatre Arts Contract Services	-	-	12,500	0.00	14,000	1,500	0.00	0.00	12.00%
XXXXX	Theatre Arts Software	-	-	-	0.00	1,596	1,596	0.00	0.00	100.00%
	<b>Totals:</b>	<b>32,201</b>	<b>28,081</b>	<b>49,359</b>	<b>0.25</b>	<b>53,965</b>	<b>4,606</b>	<b>0.25</b>	<b>0.00</b>	<b>9.33%</b>

### Theater Arts by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2000	Instructional Leadership	32,201	28,081	49,359	0.25	53,965	4,606	0.25	0.00	9.33%
	<b>Totals:</b>	<b>32,201</b>	<b>28,081</b>	<b>49,359</b>	<b>0.25</b>	<b>53,965</b>	<b>4,606</b>	<b>0.25</b>	<b>0.00</b>	<b>9.33%</b>

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

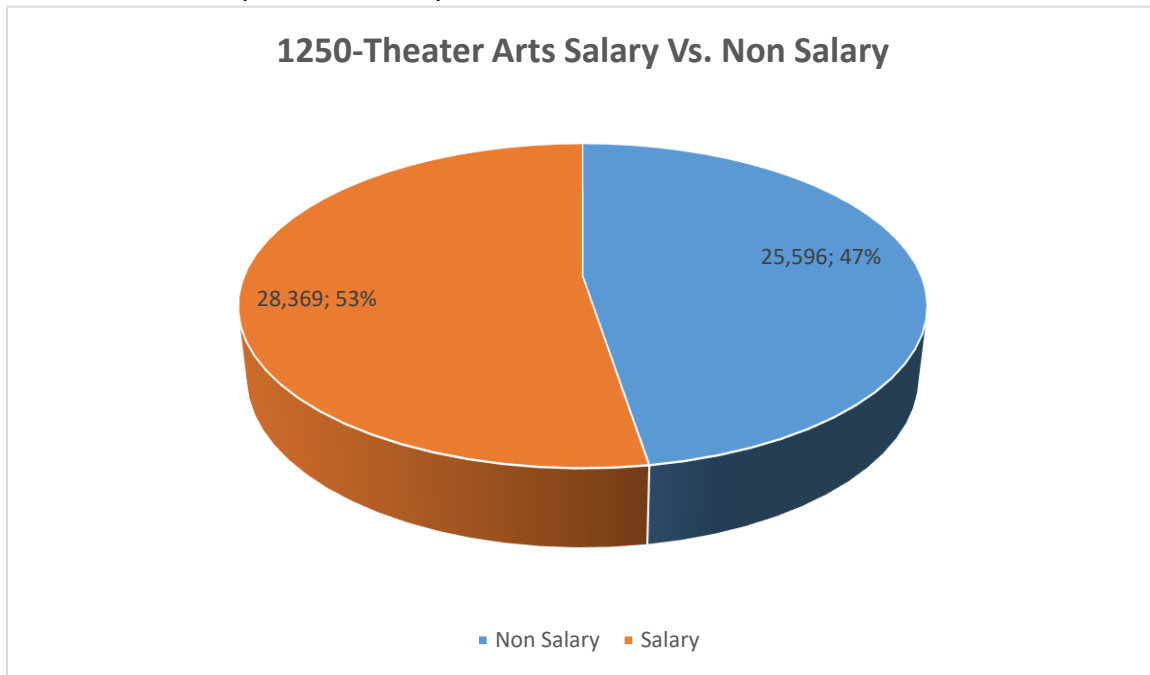
### Theater Arts by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2305	Classroom Teachers	27,201	27,201	27,609	0.25	28,369	760	0.25	0.00	2.75%
2430	Instr. Supplies	5,000	880	21,750	0.00	24,000	2,250	0.00	0.00	10.34%
2451	Classroom Instr. Tech.	-	-	-	0.00	1,596	1,596	0.00	0.00	100.00%
	<b>Totals:</b>	<b>32,201</b>	<b>28,081</b>	<b>49,359</b>	<b>0.25</b>	<b>53,965</b>	<b>4,606</b>	<b>0.25</b>	<b>0.00</b>	<b>9.33%</b>

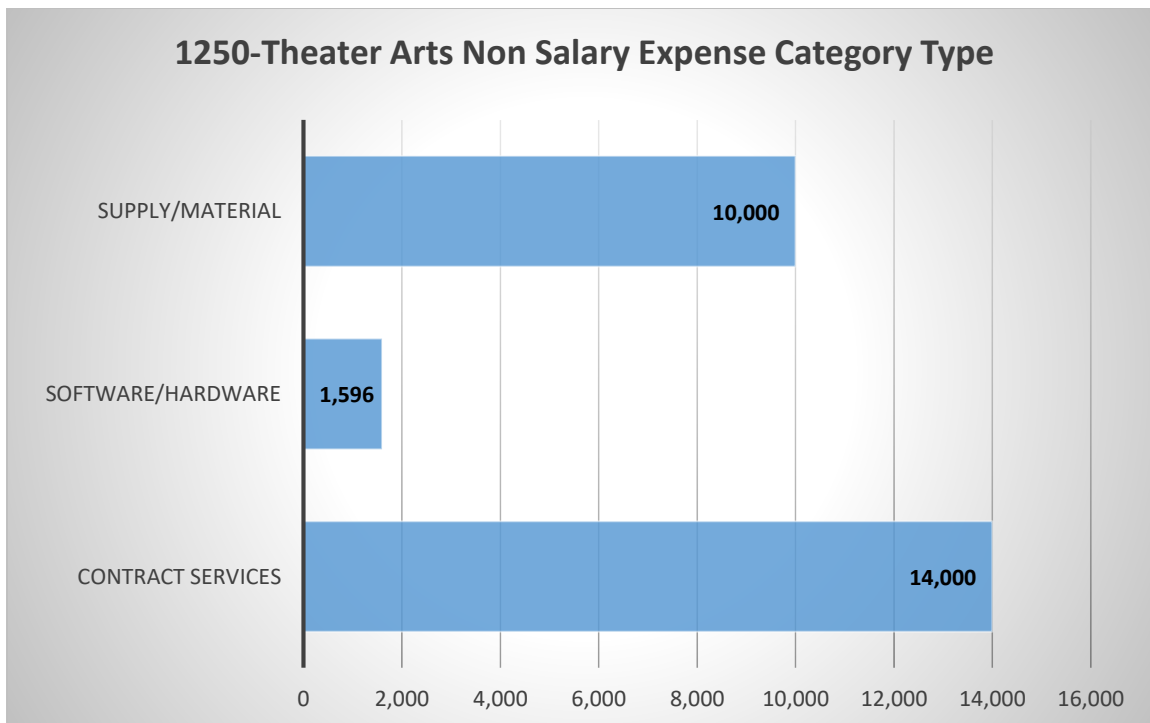
\*Currently not a DESE function

## Program Area 1250: Theater Arts

Theater Arts Salary Vs. Non Salary



Theater Arts Non Salary Expense Category Type



## Program Area 2310: Athletics

### Athletics Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.3510.120.370.9.2310.23106.1	Athletics Dept. Clerical Sal.	26,000	18,228	17,031	0.46	17,329	298	0.46	0.00	1.75%
201.3510.260.370.9.2310.23153.1	Facilities Rental	-	66,474	-	0.00	-	-	0.00	0.00	-
201.3510.260.370.9.2310.23151.1	Athletic Insurance	-	-	-	0.00	-	-	0.00	0.00	-
201.3510.240.370.9.2310.23154.1	Athletic Contract Services	-	26,888	-	0.00	-	-	0.00	0.00	-
201.3510.260.370.9.2310.23152.1	Officials	-	68,301	-	0.00	-	-	0.00	0.00	-
201.3510.110.370.9.2310.23103.1	Trainers Salary	78,583	78,392	79,568	1.00	81,759	2,191	1.00	0.00	2.75%
201.3510.130.370.9.2310.23105.1	Athletics Drivers Salary	99,852	77,879	99,852	0.00	99,852	-	0.00	0.00	-
201.3510.110.370.9.2310.23101.1	Athletics Director Salary	135,888	135,556	138,945	1.00	141,377	2,432	1.00	0.00	1.75%
201.3510.110.370.9.2310.23102.1	Coaches Salary	426,720	407,975	426,720	0.00	426,720	-	0.00	0.00	-
	<b>Totals:</b>	<b>792,143</b>	<b>879,693</b>	<b>784,616</b>	<b>2.46</b>	<b>789,537</b>	<b>4,921</b>	<b>2.46</b>	<b>0.00</b>	<b>0.63%</b>

### Athletics by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
3000	Other School Services	792,143	879,693.40	784,616	2.46	789,537	4,921	2.46	0.00	0.63%
	<b>Totals:</b>	<b>792,143</b>	<b>879,693</b>	<b>784,616</b>	<b>2.46</b>	<b>789,537</b>	<b>4,921</b>	<b>2.46</b>	<b>0.00</b>	<b>0.63%</b>

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

### Athletics by DESE 100 Function Chart

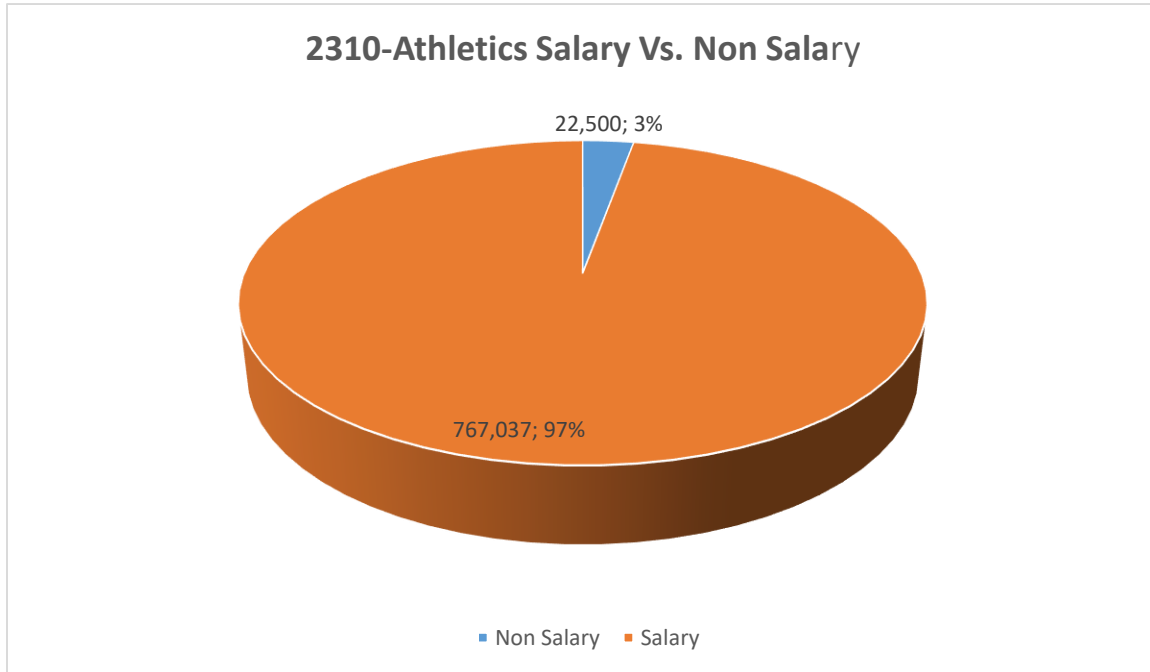
Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
3510	Athletics Total	792,143	879,693	784,616	2.46	789,537	4,921	2.46	0.00	0.63%
	<b>Totals:</b>	<b>792,143</b>	<b>879,693</b>	<b>784,616</b>	<b>2.46</b>	<b>789,537</b>	<b>4,921</b>	<b>2.46</b>	<b>0.00</b>	<b>0.63%</b>

\*Currently not a DESE function



## Program Area 2310: Athletics

### Athletics Salary Vs. Non Salary



## Program Area 2320: Central Supply

### Central Supply Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.2430.250.370.1.2320.23251.1	Central Supply S/M	6,050	8,186	5,050	0.00	5,050	-	0.00	0.00	-
	Totals:	6,050	8,186	5,050	0.00	5,050	-	0.00	0.00	-

### Central Supply by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2000	Instructional Leadership	6,050	8,186	5,050	0.00	5,050	-	0.00	0.00	-
	Totals:	6,050	8,186	5,050	0.00	5,050	-	0.00	0.00	-

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

### Central Supply by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2430	Instr. Supplies	6,050	8,186	5,050	0.00	5,050	-	0.00	0.00	-
	Totals:	6,050	8,186	5,050	0.00	5,050	-	0.00	0.00	-

\*Currently not a DESE function

## Program Area 2330: Co-Curricular

### Co-Curricular Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
XXXXX	Rivers Software	-	-	-	0.00	2,351	2,351	0.00	0.00	100.00%
201.3520.260.370.9.2330.23352.1	Co-Curricular Fees	10,000	1,850	11,310	0.00	15,980	4,670	0.00	0.00	41.29%
201.3520.130.370.9.2330.23303.1	Radio Station Staff Assists	11,956	14,227	14,165	0.50	17,383	3,218	0.50	0.00	22.72%
201.3520.250.370.9.2330.21254.1	Audio Visual S/M	-	-	-	0.00	670	670	0.00	0.00	100.00%
201.3520.240.370.9.2330.21257.1	Audio Visual Contract Services	-	-	-	0.00	3,000	3,000	0.00	0.00	100.00%
201.3520.250.370.9.2330.23351.1	Co-Curricular S/M	10,000	22,084	20,000	0.00	28,350	8,350	0.00	0.00	41.75%
201.3520.130.370.9.2330.23302.1	Radio Station Mgr. Salary	82,350	82,151	83,435	1.00	85,713	2,278	1.00	0.00	2.73%
201.3520.110.370.9.2330.23301.1	Co-Curricular Professional Salary	250,000	226,267	250,000	0.00	250,000	-	0.00	0.00	-
Totals:		364,306	346,579	378,910	1.50	403,447	24,537	1.50	0.00	6.48%

### Co-Curricular by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2000	Instructional Leadership	-	-	-	0.00	2,351	2,351	0.00	0.00	100.00%
3000	Other School Services	364,306	346,579	378,910	1.50	401,096	22,186	1.50	0.00	5.86%
Totals:		364,306	346,579	378,910	1.50	403,447	24,537	1.50	0.00	6.48%

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

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

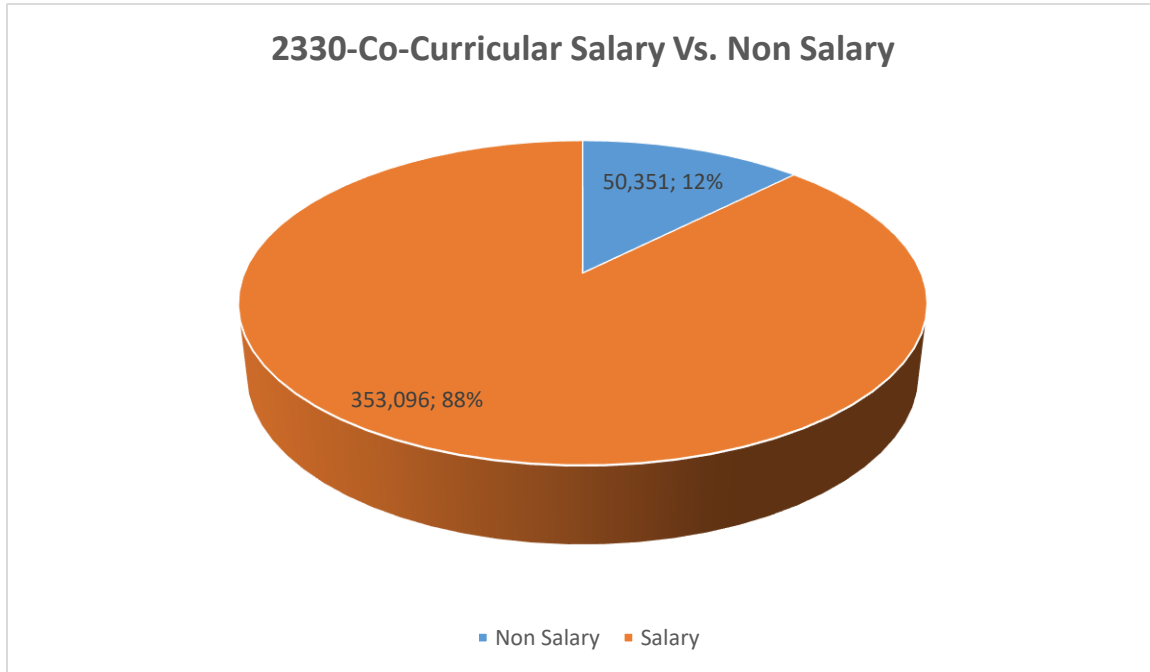
### Co-Curricular by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2451	Classroom Instr. Tech.	-	-	-	0.00	2,351	2,351	0.00	0.00	100.00%
3520	Other Student Body Activities	364,306	346,579	378,910	1.50	401,096	22,186	1.50	0.00	5.86%
Totals:		364,306	346,579	378,910	1.50	403,447	24,537	1.50	0.00	6.48%

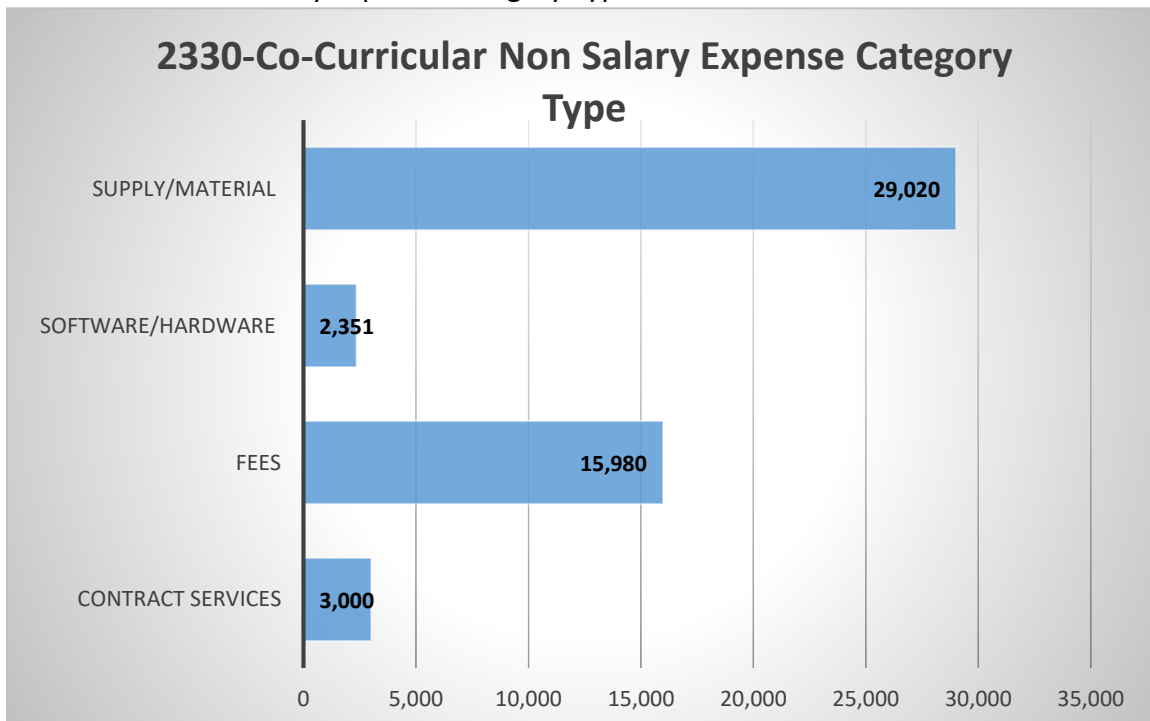
\*Currently not a DESE function

## Program Area 2330: Co-Curricular

### Co-Curricular Salary Vs. Non Salary



### Co-Curricular Non Salary Expense Category Type



## Program Area 2340: Contingency

### Contingency Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.1230.120.370.9.2340.23405.1	Neg. Funds - Non-Bargaining	-	-	25,000	0.00	25,000	-	0.00	0.00	100.00%
201.2305.110.370.1.2340.23402.1	Professional Contingency	150,000	-	150,000	0.00	150,000	-	0.00	0.00	-
201.5100.110.370.1.2340.23401.1	Sick Leave - Instructional	58,640	62,255	62,256	0.00	74,585	12,329	0.00	0.00	19.80%
201.5100.110.370.1.2340.23403.1	Early Retirement Incentive	80,000	80,000	80,000	0.00	50,000	-30,000	0.00	0.00	100.00%
	<b>Totals:</b>	<b>288,640</b>	<b>142,255</b>	<b>317,256</b>	<b>0.00</b>	<b>299,585</b>	<b>-17,671</b>	<b>0.00</b>	<b>0.00</b>	<b>-5.57%</b>

### Contingency by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
1000	District Leadership & Administration	-	-	25,000	0.00	25,000	-	0.00	0.00	100.00%
2000	Instructional Leadership	150,000	-	150,000	0.00	150,000	-	0.00	0.00	-
5000	Fixed Charges	138,640	142,255	142,256	0.00	124,585	-17,671	0.00	0.00	-12.42%
	<b>Totals:</b>	<b>288,640</b>	<b>142,255</b>	<b>317,256</b>	<b>0.00</b>	<b>299,585</b>	<b>-17,671</b>	<b>0.00</b>	<b>0.00</b>	<b>-5.57%</b>

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

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

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

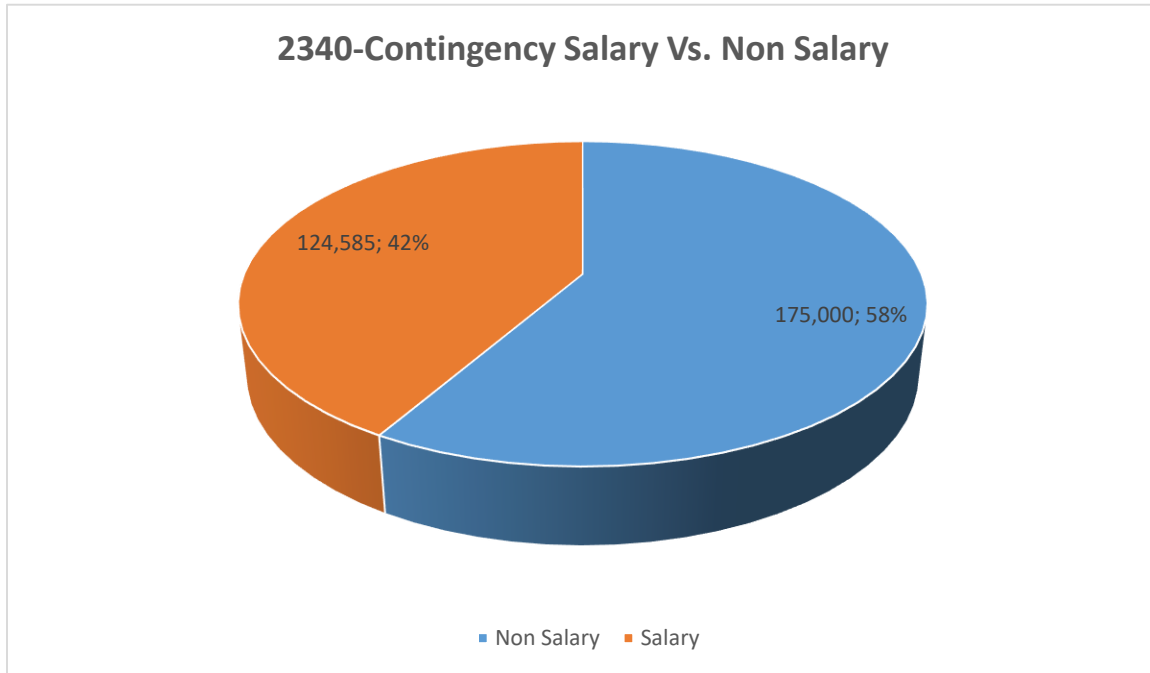
### Contingency by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
1230	District Wide Administration	-	-	25,000	0.00	25,000	-	0.00	0.00	-
2305	Classroom Teachers	150,000	-	150,000	0.00	150,000	-	0.00	0.00	-
5100	Retirement Benefits	138,640	142,255	142,256	0.00	124,585	-17,671	0.00	0.00	-12.42%
	<b>Totals:</b>	<b>288,640</b>	<b>142,255</b>	<b>317,256</b>	<b>0.00</b>	<b>299,585</b>	<b>-17,671</b>	<b>0.00</b>	<b>0.00</b>	<b>-5.57%</b>

\*Currently not a DESE function

## Program Area 2340: Contingency

Contingency Salary Vs. Non Salary



## Program Area 2350: Copy Service

### Copy Service Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.2330.130.370.1.2350.23501.1	Copy Service Operator Salary	22,687	23,067	23,315	0.40	23,717	402	0.40	0.00	100.00%
201.2420.240.370.1.2350.23552.1	Copier Lease/Purchase	10,999	7,997	10,500	0.00	10,500	-	0.00	0.00	-
201.2430.250.370.1.2350.23551.1	Copy Service S/M	5,500	3,286	4,500	0.00	4,500	-	0.00	0.00	-
201.4230.240.370.9.2350.23554.1	Copier Maintenance	5,500	4,181	4,000	0.00	4,000	-	0.00	0.00	100.00%
Totals:		44,686	38,530	42,315	0.40	42,717	402	0.40	0.00	0.95%

### Copy Service by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2000	Instructional Leadership	39,186	34,349	38,315	0.40	38,717	402	0.40	0.00	100.00%
4000	Maintenance	5,500	4,181	4,000	0.00	4,000	-	0.00	0.00	-
Totals:		44,686	38,530	42,315	0.40	42,717	402	0.40	0.00	0.95%

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

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

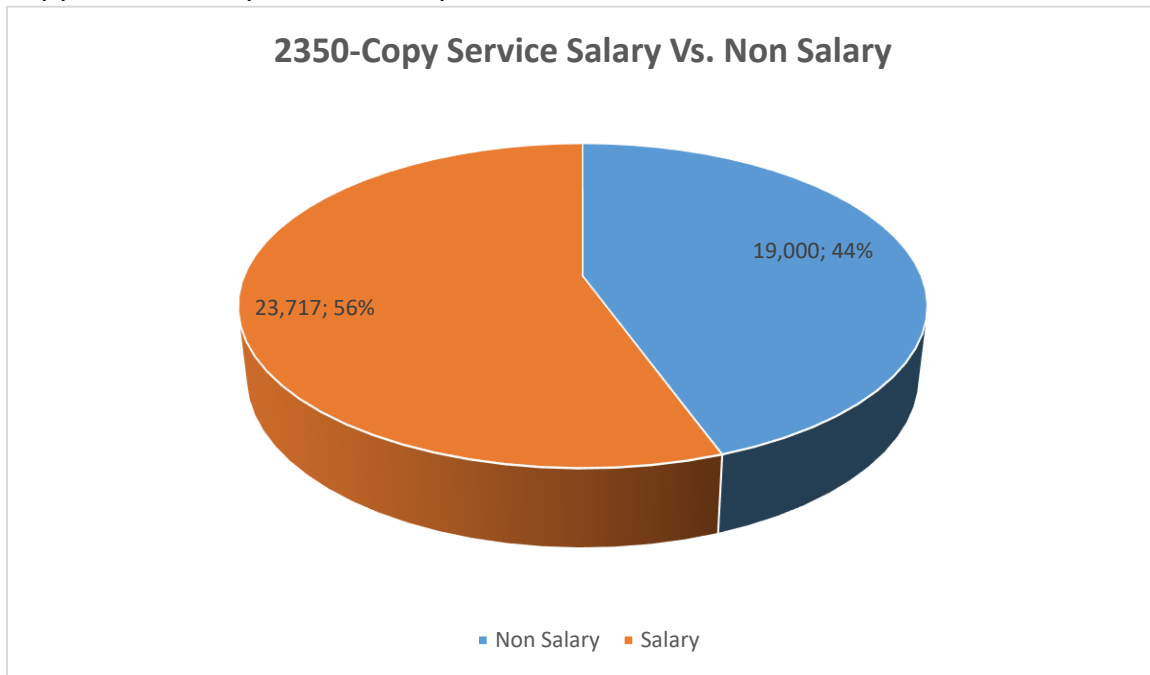
### Copy Service by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2330	Instr. Assistants	22,687	23,067	23,315	0.40	23,717	402	0.40	0.00	1.72%
2420	Instr. Equipment	10,999	7,997	10,500	0.00	10,500	0	0.00	0.00	-
2430	Instr. Supplies	5,500	3,286	4,500	0.00	4,500	0	0.00	0.00	-
4230	Maintenance/Equipment & Vehicles	5,500	4,181	4,000	0.00	4,000	-	0.00	0.00	-
Totals:		44,686	38,530	42,315	0.40	42,717	402	0.40	0.00	0.95%

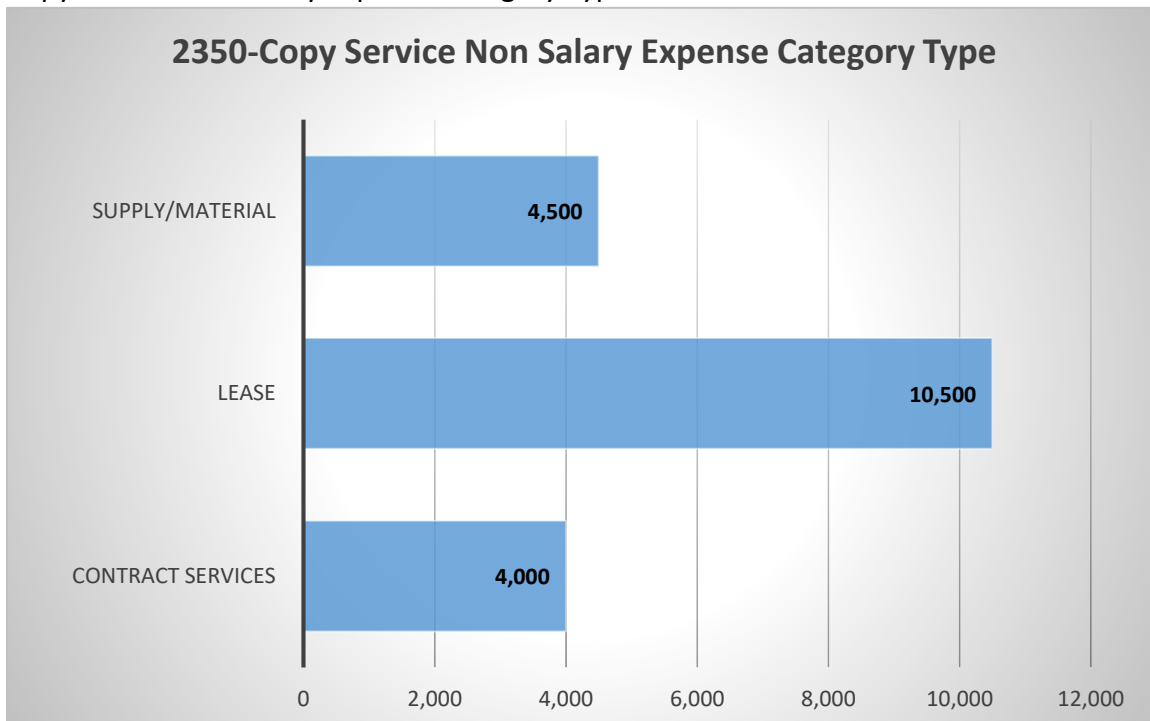
\*Currently not a DESE function

## Program Area 2350: Copy Service

### Copy Service Salary Vs. Non Salary



### Copy Service Non Salary Expense Category Type





## Program Area 2360: Equipment

### Equipment Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.7300.260.370.1.2360.23651.1	CCHS New Equipment	-	50,204	-	0.00	-	-	0.00	0.00	-
	Totals:	-	50,204	-	0.00	-	-	0.00	0.00	-

### Equipment by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
7000	Fixed Assets	-	50,204	-	0.00	-	-	0.00	0.00	-
	Totals:	-	50,204	-	0.00	-	-	0.00	0.00	-

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

### Equipment by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
7300	Debt Retirement/School Construction	-	50,204	-	0.00	-	-	0.00	0.00	-
	Totals:	-	50,204	-	0.00	-	-	0.00	0.00	-

\*Currently not a DESE function

## Program Area 2370: Field Trips

### Field Trips Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.2440.130.370.1.2370.23701.1	Field Trip Drivers Salary	30,000	6,189	15,000	0.00	15,000	-	0.00	0.00	-
	Totals:	30,000	6,189	15,000	0.00	15,000	-	0.00	0.00	-

### Field Trips by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2000	Instructional Leadership	30,000	6,189	15,000	0.00	15,000	-	0.00	0.00	-
	Totals:	30,000	6,189	15,000	0.00	15,000	-	0.00	0.00	-

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

### Field Trips by DESE 100 Function Chart

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2440	Other Instr. Services	30,000	6,189	15,000	0.00	15,000	-	0.00	0.00	-
	Totals:	30,000	6,189	15,000	0.00	15,000	-	0.00	0.00	-

\*Currently not a DESE function

## Program Area 2390: Health Services

### Health Services Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.3200.250.370.9.2390.23951.1	Health Services S/M	2,050	1,243	10,000	0.00	2,500	-7,500	0.00	0.00	-75.00%
201.3200.110.370.9.2390.23901.1	Nurse/Nurse Asst. Sal.	191,953	188,267	197,762	2.00	288,271	90,509	3.00	1.00	45.77%
	Totals:	194,003	189,511	207,762	2.00	290,771	83,009	3.00	1.00	39.95%

### Health Services by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2000	Instructional Leadership	194,003	189,511	207,762	2.00	290,771	83,009	3.00	1.00	39.95%
	Totals:	194,003	189,511	207,762	2.00	290,771	83,009	3.00	1.00	39.95%

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

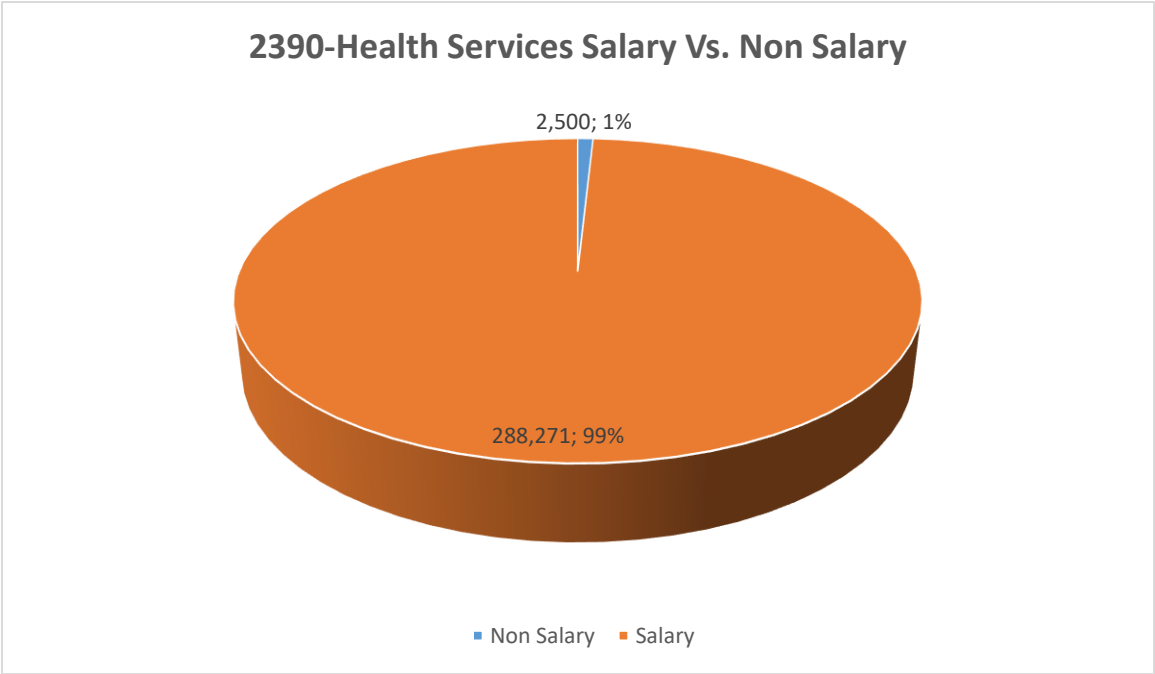
### Health Services by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
3200	Health Services	194,003	189,511	207,762	2.00	290,771	83,009	3.00	1.00	39.95%
	Totals:	194,003	189,511	207,762	2.00	290,771	83,009	3.00	1.00	39.95%

\*Currently not a DESE function

**Program Area 2390: Health Services**

Health Services Salary Vs. Non Salary



## Program Area 2400: Paraprofessionals

### Paraprofessionals Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.2220.120.370.1.2400.24001.1	Paras: Dept. Clerical Salary	117,974	119,501	124,327	2.89	126,574	2,247	2.89	0.00	1.81%
201.3600.130.370.1.2400.24002.1	Campus Monitor Salary	55,175	51,736	85,312	2.50	62,233	-23,079	2.50	0.00	-27.05%
Totals:		173,149	171,237	209,639	5.39	188,807	-20,832	5.39	0.00	-9.94%

### Paraprofessionals by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2000	Instructional Leadership	117,974	119,501	124,327	2.89	126,574	2,247	2.89	0.00	1.81%
3000	Other School Services	55,175	51,736	85,312	2.50	62,233	-23,079	2.50	0.00	-27.05%
Totals:		173,149	171,237	209,639	5.39	188,807	-20,832	5.39	0.00	-9.94%

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

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

### Paraprofessionals by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2220	*Academic Dept. Heads	117,974	119,501	124,327	2.89	126,574	2,247	2.89	0.00	1.81%
3600	School Security	55,175	51,736	85,312	2.50	62,233	-23,079	2.50	0.00	-27.05%
Totals:		173,149	171,237	209,639	5.39	188,807	-20,832	5.39	0.00	-9.94%

\*Currently not a DESE function

## Program Area 2410: School District Travel

### School District Travel Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY 21 % Diff
201.2440.260.370.1.2410.24151.1	School District Travel	1,700	7,455	7,000	0.00	7,000	-	0.00	0.00	-
	Totals:	1,700	7,455	7,000	0.00	7,000	-	0.00	0.00	-

### School District Travel by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY 21 % Diff
2000	Instructional Leadership	1,700	7,455	7,000	0.00	7,000	-	0.00	0.00	-
	Totals:	1,700	7,455	7,000	0.00	7,000	-	0.00	0.00	-

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

### School District Travel by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2440	Other Instr. Services	1,700	7,455	7,000	0.00	7,000	-	0.00	0.00	-
	Totals:	1,700	7,455	7,000	0.00	7,000	-	0.00	0.00	-

\*Currently not a DESE function

## Program Area 3510: Admin

### Admin Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.1210.240.370.9.3510.25153.1	Super. Contracted Serv.	1,800	3,771	1,800	0.00	1,800	-	0.00	0.00	-
201.1210.260.370.9.3510.25156.1	Supt. Prof. Development	2,000	1,845	2,000	0.00	2,000	-	0.00	0.00	-
201.1210.250.370.9.3510.25151.1	Supt. S/M	4,550	4,450	4,550	0.00	4,550	-	0.00	0.00	-
201.1210.260.370.9.3510.25154.1	Supt. Memberships	5,150	8,085	5,150	0.00	5,150	-	0.00	0.00	-
201.1210.120.370.9.3510.25102.1	Supt. Support Staff	38,319	30,000	30,450	0.40	31,289	839	0.40	0.00	2.76%
201.1210.110.370.9.3510.25101.1	Superintendent's Salary	84,050	85,680	85,733	0.40	96,839	11,106	0.40	0.00	12.95%
201.1230.110.370.1.7220.72201.1	METCO Academic Liaison	-	-	-	0.00	73,625	73,625	1.00	1.00	100.00%
201.1410.260.370.9.3510.25174.1	Bus. Office Memberships	1,000	660	737	0.00	1,100	363	0.00	0.00	49.25%
201.1410.250.370.9.3510.25171.1	Bus. Office S/M	2,500	1,612	2,500	0.00	2,500	-	0.00	0.00	-
201.1410.260.370.9.3510.25175.1	Bus. Office Prof. Development	2,000	652	2,500	0.00	2,000	-500	0.00	0.00	-20.00%
201.1410.240.370.9.3510.25172.1	Bus. Office Contr. Services	6,300	8,408	11,000	0.00	4,850	-6,150	0.00	0.00	-55.91%
201.1410.240.370.9.3510.25157.1	Toner Service	-	20,748	20,569	0.00	20,569	-	0.00	0.00	-
201.1410.110.370.9.3510.25106.1	Dir. of Finance & Operations Sal.	84,769	86,484	88,647	0.50	93,275	4,628	0.50	0.00	5.22%
201.1410.120.370.9.3510.25107.1	Financial Serv. Staff Salary	207,806	204,754	213,973	2.50	209,801	-4,172	2.30	-0.20	-1.95%
201.1420.260.370.9.3510.25184.1	Human Resources Memberships	220	-	220	0.00	220	-	0.00	0.00	-
201.1420.260.370.9.3510.25185.1	Human Resources Prof. Development	1,000	-	1,000	0.00	1,000	-	0.00	0.00	-
201.1420.260.370.9.3510.25186.1	Human Resources Recruiting Exp.	1,000	-	1,000	0.00	1,000	-	0.00	0.00	-
201.1420.250.370.9.3510.25181.1	Human Resources S/M	1,400	73	1,400	0.00	1,400	-	0.00	0.00	-
201.1420.240.370.9.3510.25182.1	Human Resources Contr. Services	9,800	12,115	12,800	0.00	13,375	575	0.00	0.00	4.49%
201.1420.120.370.9.3510.25109.1	Human Resources Staff Sal.	50,883	36,655	37,205	0.60	30,519	-6,686	0.40	-0.20	-17.97%
201.1420.110.370.9.3510.25108.1	Human Resources Admin. Sal.	47,265	47,150	47,858	0.40	49,175	1,317	0.40	0.00	2.75%
201.1430.260.370.9.3510.25191.1	Legal Services	40,000	58,545	40,000	0.00	40,000	-	0.00	0.00	-
201.2110.260.370.9.3510.25164.1	Dir T/L PD	2,500	500	-	0.00	-	-	0.00	0.00	-
201.2110.110.370.9.3510.25115.1	Dir T/L Salary	76,570	76,476	78,294	0.40	79,664	1,370	0.40	0.00	1.75%
201.2110.240.370.9.3510.25162.1	Dir T/L Contract Services	500	-	-	0.00	-	-	0.00	0.00	-
201.2110.120.370.9.3510.25104.1	Dir T/L Support Staff Salary	66,388	-	-	0.60	61,546	16,185	0.80	0.00	35.68%
201.2110.260.370.9.3510.25164.1	Dir T/L Prof. Development	-	-	2,500	0.00	2,750	250	0.00	0.00	10.00%
201.2110.250.370.9.3510.25161.1	Dir T&L S/M	800	346	840	0.00	924	84	0.00	0.00	10.00%
<b>Totals:</b>		<b>738,570</b>	<b>733,683</b>	<b>738,087</b>	<b>5.80</b>	<b>830,921</b>	<b>92,834</b>	<b>6.60</b>	<b>0.60</b>	<b>12.58%</b>

## Program Area 3510: Admin

### Admin by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
1000	District Leadership & Administration	591,812	611,686	611,092	4.80	686,037	74,945	5.40	0.60	12.26%
2000	Instructional Leadership	146,758	121,996	126,995	1.00	144,884	17,889	1.20	0.00	14.09%
	Totals:	738,570	733,683	738,087	5.80	830,921	92,834	6.60	0.60	12.58%

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

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

### Admin by DESE 100 Function Chart

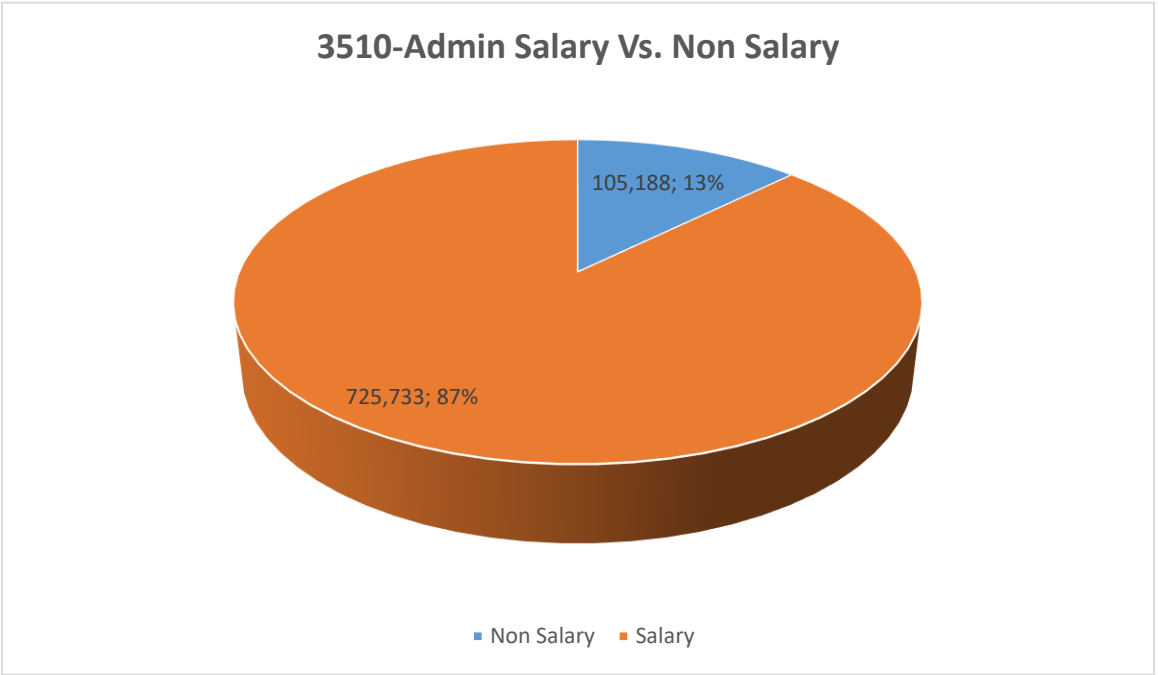
Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
1210	Superintendent	135,869	133,830	129,683	0.80	141,628	11,945	0.80	0.00	9.21%
1230	District Wide Administration	-	-	-	0.00	73,625	73,625	1.00	1.00	100.00%
1410	Business & Finance	304,375	323,318	339,926	3.00	334,095	-5,831	2.80	-0.20	-1.72%
1420	Personnel & Benefits Mgt.	111,568	95,993	101,483	1.00	96,689	-4,794	0.80	-0.20	-4.72%
1430	Admin. Services - Legal	40,000	58,545	40,000	0.00	40,000	-	0.00	0.00	-
2110	Curriculum Directors	146,758	121,996	126,995	1.00	144,884	17,889	1.20	0.00	14.09%
	Totals:	738,570	733,683	738,087	5.80	830,921	92,834	6.60	0.60	12.58%

\*Currently not a DESE function

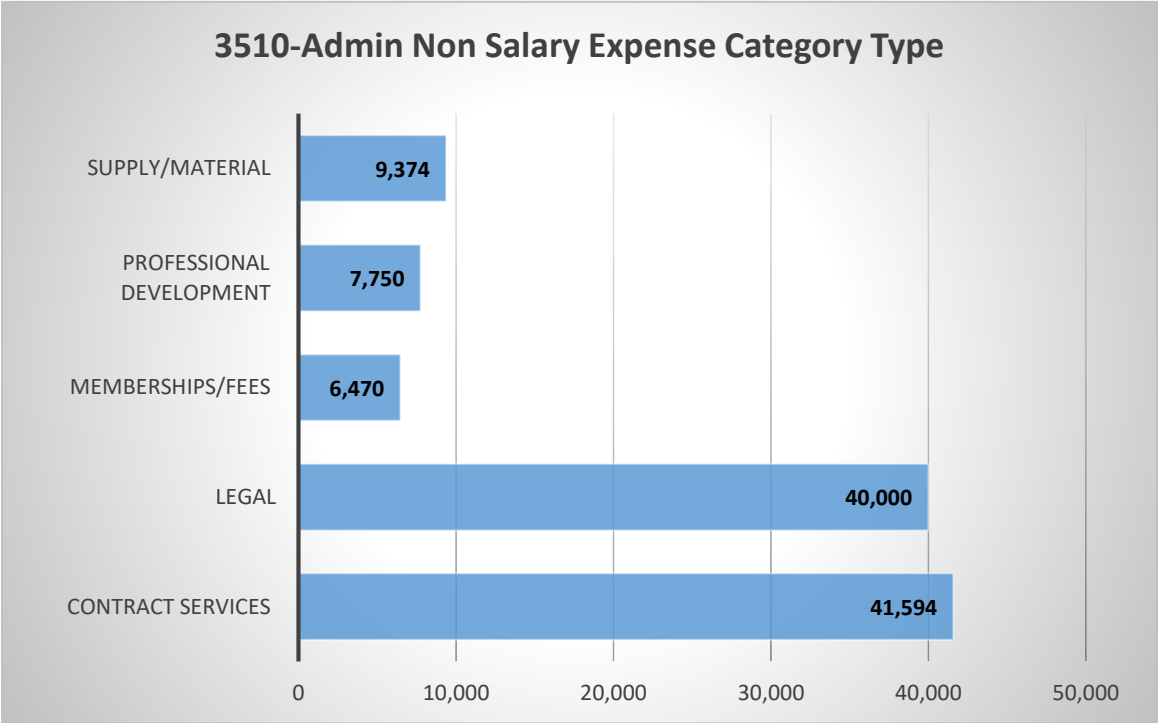


**Program Area 3510: Admin**

Admin Salary Vs. Non Salary



Admin Non Salary Expense Category Type



## Program Area 3520: Principals

### Principals Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.2210.260.370.9.3520.25254.1	Prin. Prof. Development	6,550	2,660	6,550	0.00	6,550	-	0.00	0.00	-
201.2210.250.370.9.3520.25251.1	Principals S/M	22,455	17,634	25,000	0.00	25,000	-	0.00	0.00	-
201.2210.260.370.9.3520.25253.1	Graduation Expenses	19,598	14,671	39,196	0.00	19,598	-19,598	0.00	0.00	-50.00%
201.2210.110.370.9.3520.25201.1	Principal's Salary	174,023	173,599	177,939	1.00	181,053	3,114	1.00	0.00	1.75%
201.2210.110.370.9.3520.25203.1	Asst. Principals Salary	278,802	281,475	288,512	2.00	293,562	5,050	2.00	0.00	1.75%
201.2210.120.370.9.3520.25202.1	Principals Clerical Salary	297,981	304,183	299,378	5.00	263,709	-35,669	4.00	-1.00	-11.91%
201.2420.240.370.9.3520.25252.1	Principals Copier Maintenance	2,500	-	2,500	0.00	2,500	-	0.00	0.00	100.00%
Totals:		801,909	794,222	839,075	8.00	791,972	-47,103	7.00	-1.00	-5.61%

### Principals by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2000	Instructional Leadership	801,909	794,222	839,075	8.00	791,972	-47,103	7.00	-1.00	-5.61%
Totals:		801,909	794,222	839,075	8.00	791,972	-47,103	7.00	-1.00	-5.61%

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

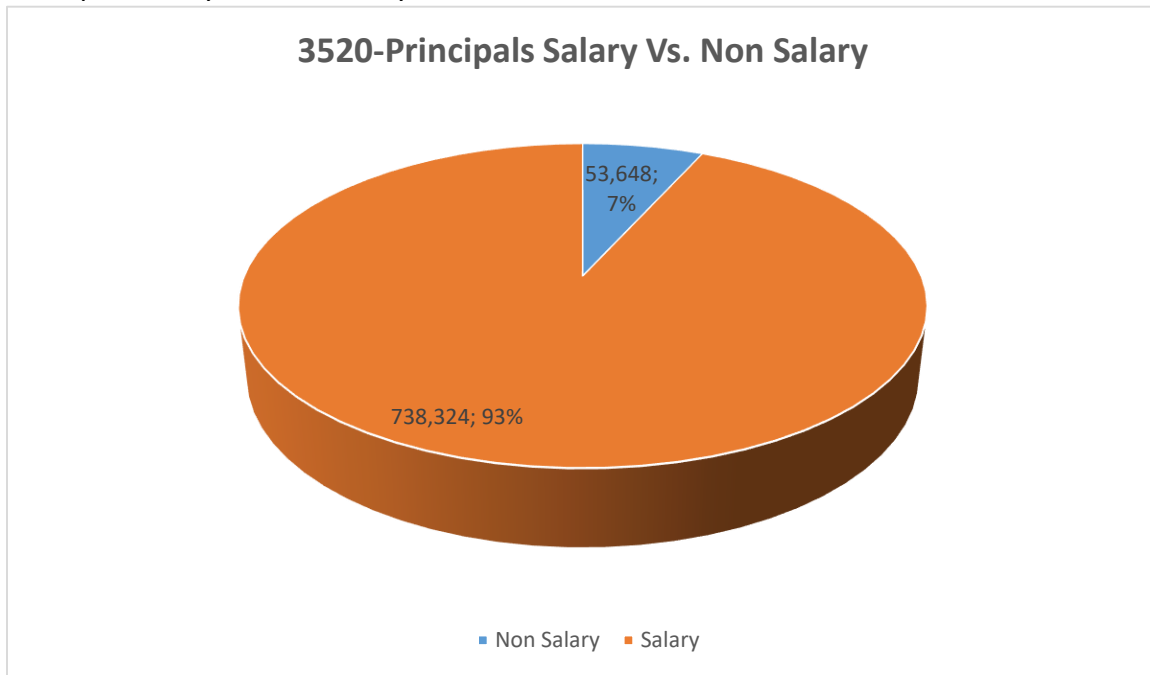
### Principals by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2210	School Leadership	799,409	794,221	836,575	8.00	789,472	-47,103	7.00	-1.00	-5.63%
2420	Instr. Equipment	2,500	-	2,500	0.00	2,500	-	0.00	0.00	100.00%
Totals:		801,909	794,222	839,075	8.00	791,972	-47,103	7.00	-1.00	-5.61%

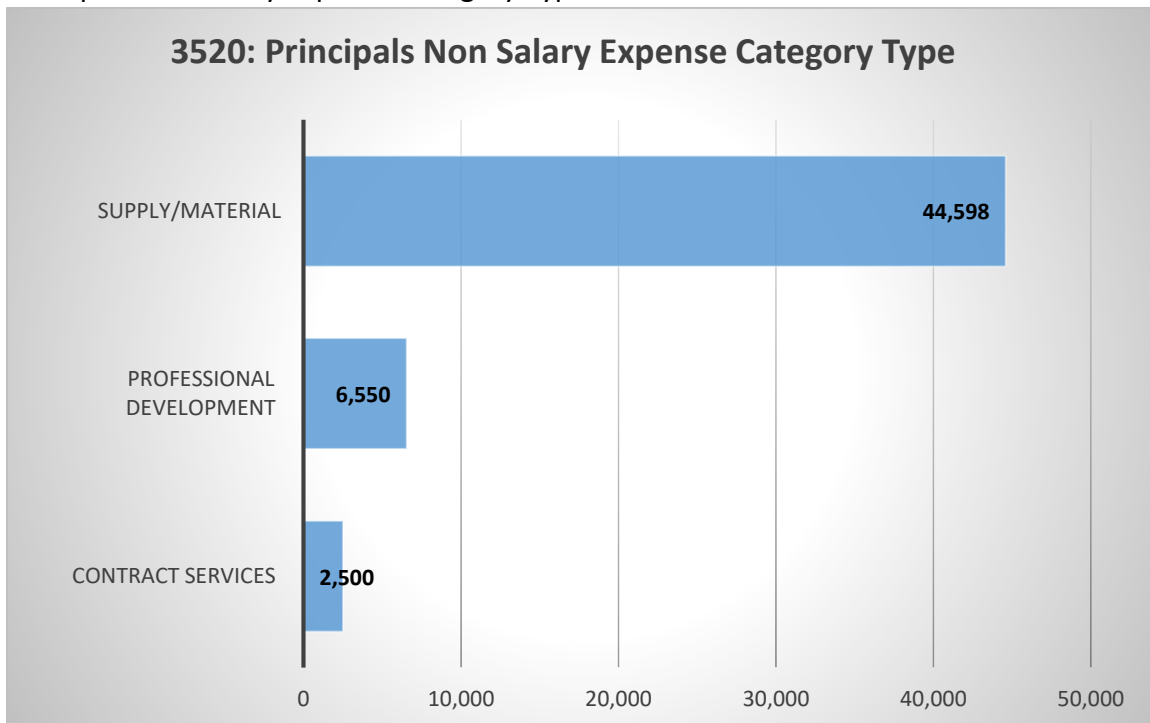
\*Currently not a DESE function

## Program Area 3520: Principals

### Principals Salary Vs. Non Salary



### Principals Non Salary Expense Category Type



## Program Area 3530: School Committee

### School Committee Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.1110.260.370.9.3530.25353.1	School Committee Conferences	500	838	500	0.00	500	-	0.00	0.00	-
201.1110.240.370.9.3530.25354.1	School Comm. Contr. Services	1,000	475	1,000	0.00	1,000	-	0.00	0.00	-
201.1110.250.370.9.3530.25351.1	School Committee S/M	1,600	214	1,600	0.00	1,600	-	0.00	0.00	-
201.1110.120.370.9.3530.25301.1	School Comm. Clerical Salary	3,500	1,282	3,500	0.00	3,500	-	0.00	0.00	-
201.1110.260.370.9.3530.25352.1	School Committee Dues	6,800	-	6,800	0.00	6,800	-	0.00	0.00	-
Totals:		13,400	2,809	13,400	0.00	13,400	-	0.00	0.00	-

### School Committee by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
1000	District Leadership & Administration	13,400	2,809	13,400	0.00	13,400	-	0.00	0.00	-
Totals:		13,400	2,809	13,400	0.00	13,400	-	0.00	0.00	-

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

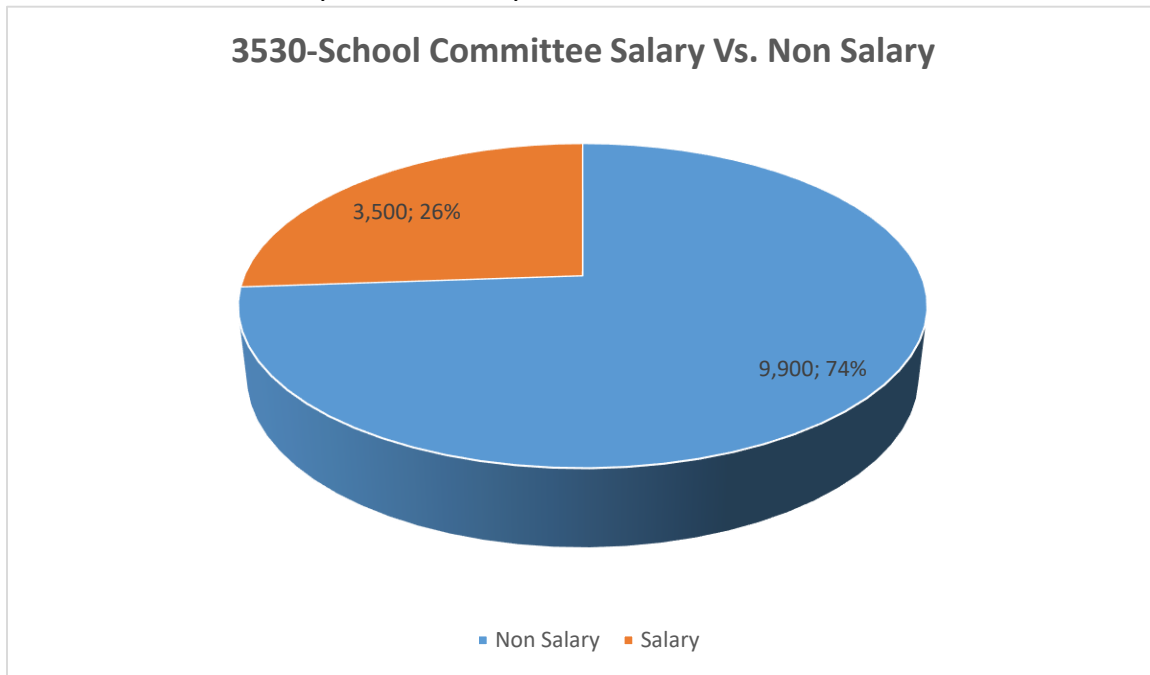
### School Committee by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
1110	School Committee	13,400	2,809	13,400	0.00	13,400	-	0.00	0.00	-
Totals:		13,400	2,809	13,400	0.00	13,400	-	0.00	0.00	-

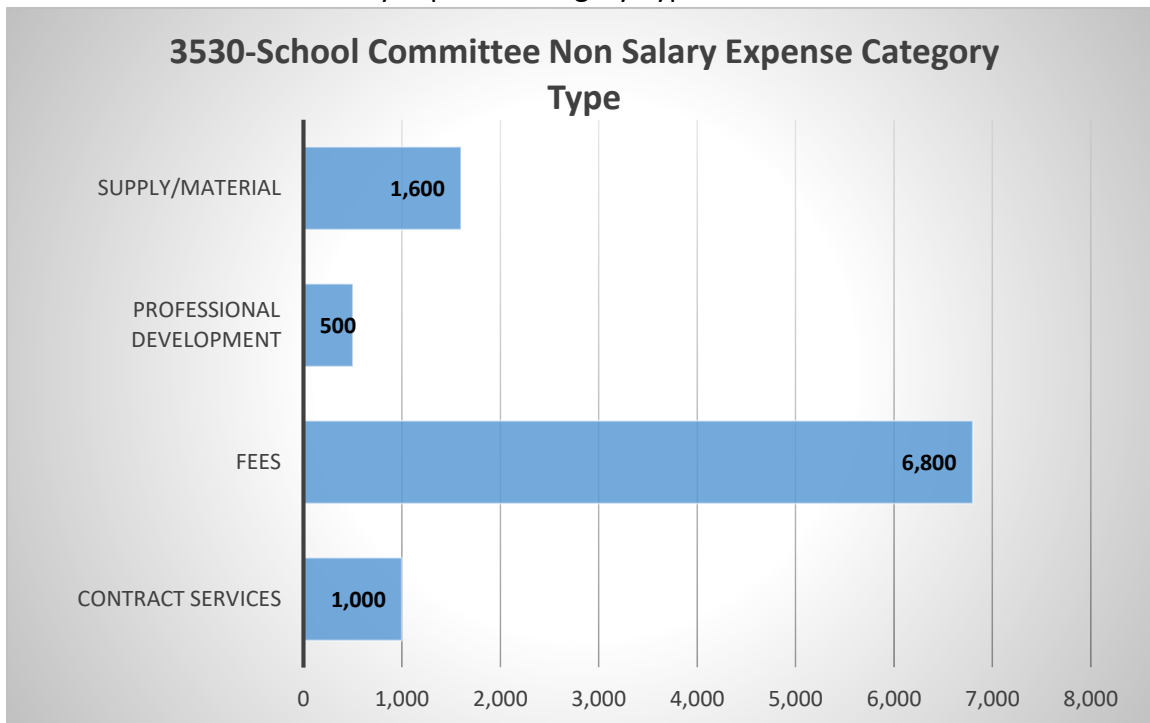
\*Currently not a DESE function

## Program Area 3530: School Committee

### School Committee Salary Vs. Non Salary



### School Committee Non Salary Expense Category Type



## Program Area 4610: Capital Outlay

### Capital Outlay Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY 21 % Diff
201.7100.260.370.9.4610.26151.1	Capital Outlay Grounds	-	39,410	-	0.00	-	-	0.00	0.00	-
	<b>Totals:</b>	-	39,410	-	0.00	-	-	0.00	0.00	-

### Capital Outlay by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
7000	Fixed Assets	-	39,410	-	0.00	-	-	0.00	0.00	-
	<b>Totals:</b>	-	39,410	-	0.00	-	-	0.00	0.00	-

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

### Capital Outlay by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
7100	Purchase Of Lands And Buildings	-	39,410	-	0.00	-	-	0.00	0.00	-
	<b>Totals:</b>	-	39,410	-	0.00	-	-	0.00	0.00	-

\*Currently not a DESE function

## Program Area 4620: Custodial Services

### Custodial Services Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.4110.130.370.9.4620.26204.1	Ripley Bldg. Serv. Wkr. Overtime	1,694	408	2,500	0.00	2,500	-	0.00	0.00	-
201.4110.130.370.9.4620.26203.1	Ripley Bldg. Serv. Wkr. Salary	26,142	27,132	29,758	0.40	29,311	-447	0.40	0.00	-1.50%
201.4110.260.370.9.4620.26253.1	Building Service Wkr. Uniforms	-	-99	-	0.00	-	-	0.00	0.00	-
201.4110.250.370.9.4620.26251.1	Bldg. Serv. Wkr. S/M	31,750	5,882	31,750	0.00	20,900	-10,850	0.00	0.00	-34.17%
201.4110.130.370.9.4620.26202.1	Bldg. Serv. Workers Overtime	79,332	62,567	86,500	0.00	86,500	-	0.00	0.00	-
201.4110.130.370.9.4620.26201.1	Bldg. Serv. Workers Salary	501,724	526,951	531,241	9.00	542,995	11,754	9.00	0.00	2.21%
201.7400.260.370.9.4620.26255.1	Bldg. Serv. Wkr. Equipment	15,000	-	-	0.00	-	-	0.00	0.00	-
	<b>Totals:</b>	<b>655,642</b>	<b>622,841</b>	<b>681,749</b>	<b>9.40</b>	<b>682,206</b>	<b>457</b>	<b>9.40</b>	<b>0.00</b>	<b>0.07%</b>

### Custodial Services by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
4000	Maintenance	640,642	622,841	681,749	9.40	682,206	457	9.40	0.00	0.07%
7000	Fixed Assets	15,000	-	-	0.00	-	-	0.00	0.00	-
	<b>Totals:</b>	<b>655,642</b>	<b>622,841</b>	<b>681,749</b>	<b>9.40</b>	<b>682,206</b>	<b>457</b>	<b>9.40</b>	<b>0.00</b>	<b>0.07%</b>

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

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

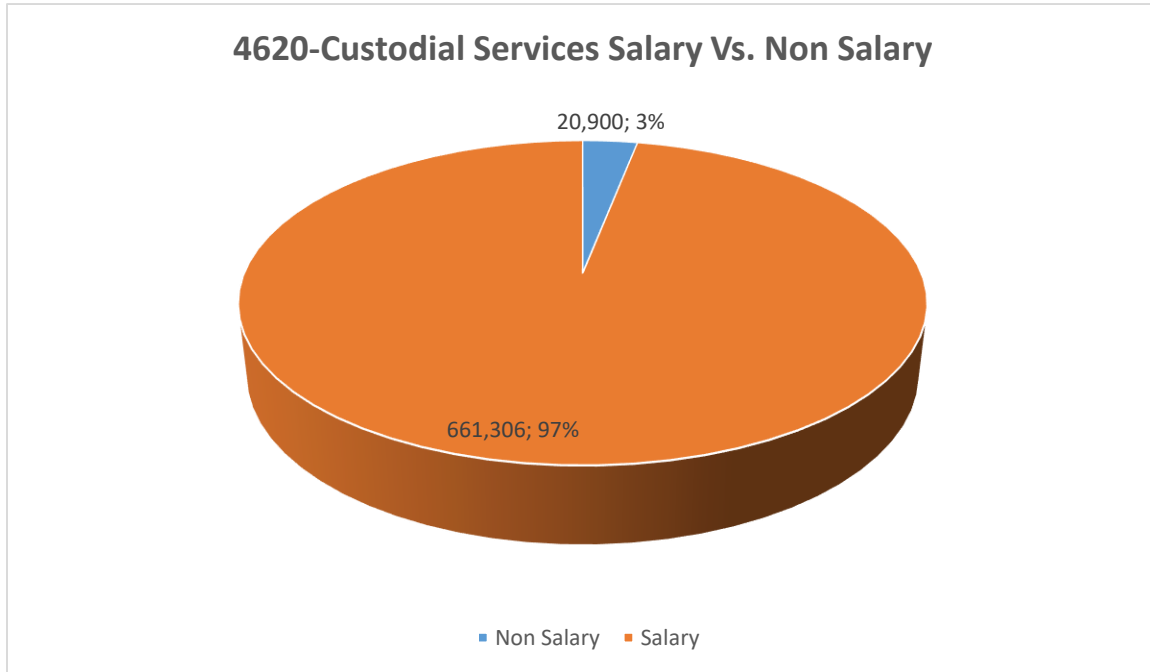
### Custodial Services by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
4110	Custodial Services	640,642	622,841	681,749	9.40	682,206	457	9.40	0.00	0.07%
7400	Assets/Replacement Equipment	15,000	-	-	0.00	-	-	0.00	0.00	-
	<b>Totals:</b>	<b>655,642</b>	<b>622,841</b>	<b>681,749</b>	<b>9.40</b>	<b>682,206</b>	<b>457</b>	<b>9.40</b>	<b>0.00</b>	<b>0.07%</b>

\*Currently not a DESE function

## Program Area 4620: Custodial Services

Custodial Services Salary Vs. Non Salary





## Program Area 4630: Info Tech Services

### Info Tech Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.1450.240.900.9.4630.26353.1	Contr. Serv. - Web Page	3,000	2,492	3,000	0.00	3,000	-	0.00	0.00	-
201.1450.250.370.9.4630.26351.1	I.T. Services Office S/M	15,000	5,531	15,000	0.00	15,000	-	0.00	0.00	-
201.1450.120.370.9.4630.26304.1	I. T. Services Clerical Sal.	30,895	28,376	30,347	0.38	30,350	3	0.38	0.00	0.01%
201.1450.260.370.9.4630.26355.1	I. T. Services New Equipment	70,000	52,319	70,000	0.00	70,000	-	0.00	0.00	-
201.1450.260.370.9.4630.26363.1	Admin. Software Support	73,000	66,006	73,000	0.00	73,000	-	0.00	0.00	-
201.1450.110.370.9.4630.26301.1	Dir. of Info. Tech.Salary	75,545	75,449	77,336	0.50	78,598	1,262	0.50	0.00	1.63%
201.1450.130.370.9.4630.26302.1	I.T. Unit Ldr. Salary	157,145	158,742	163,881	1.50	168,465	4,584	1.50	0.00	2.80%
201.1450.130.370.9.4630.26303.1	I.T. Sr. Support Analyst Salary	270,709	301,428	305,954	4.00	313,457	7,503	4.00	0.00	2.45%
201.3600.240.370.1.4630.24003.1	Campus Security Contracted Services	-	9,460	-	0.00	-	-	0.00	0.00	-
201.3600.250.370.1.4630.24003.1	Campus Security S/M	-	12,817	-	0.00	-	-	0.00	0.00	-
201.4230.260.900.9.4630.26368.1	I.T. Gasoline	350	194	350	0.00	350	-	0.00	0.00	-
201.4230.260.900.9.4630.26369.1	I.T. Vehicle Ins.	450	314	450	0.00	450	-	0.00	0.00	-
201.4230.260.900.9.4630.26367.1	I.T. Vehicle Maint.	500	-	500	0.00	500	-	0.00	0.00	-
201.4400.260.370.9.4630.26356.1	I.T. Services Networking	86,000	73,777	91,198	0.00	91,198	-	0.00	0.00	-
<b>Totals:</b>		<b>782,594</b>	<b>786,906</b>	<b>831,016</b>	<b>6.38</b>	<b>844,368</b>	<b>13,352</b>	<b>6.38</b>	<b>0.00</b>	<b>1.61%</b>

## Program Area 4630: Info Tech Services

### Info Tech by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
1000	District Leadership & Administration	695,294	690,344	738,518	6.38	751,870	13,352	6.38	0.00	1.81%
3000	Other School Services	-	22,277	-	0.00	-	-	0.00	0.00	-
4000	Maintenance	87,300	74,285	92,498	0.00	92,498	-	0.00	0.00	-
	<b>Totals:</b>	<b>782,594</b>	<b>786,906</b>	<b>831,016</b>	<b>6.38</b>	<b>844,368</b>	<b>13,352</b>	<b>6.38</b>	<b>0.00</b>	<b>1.61%</b>

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

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

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

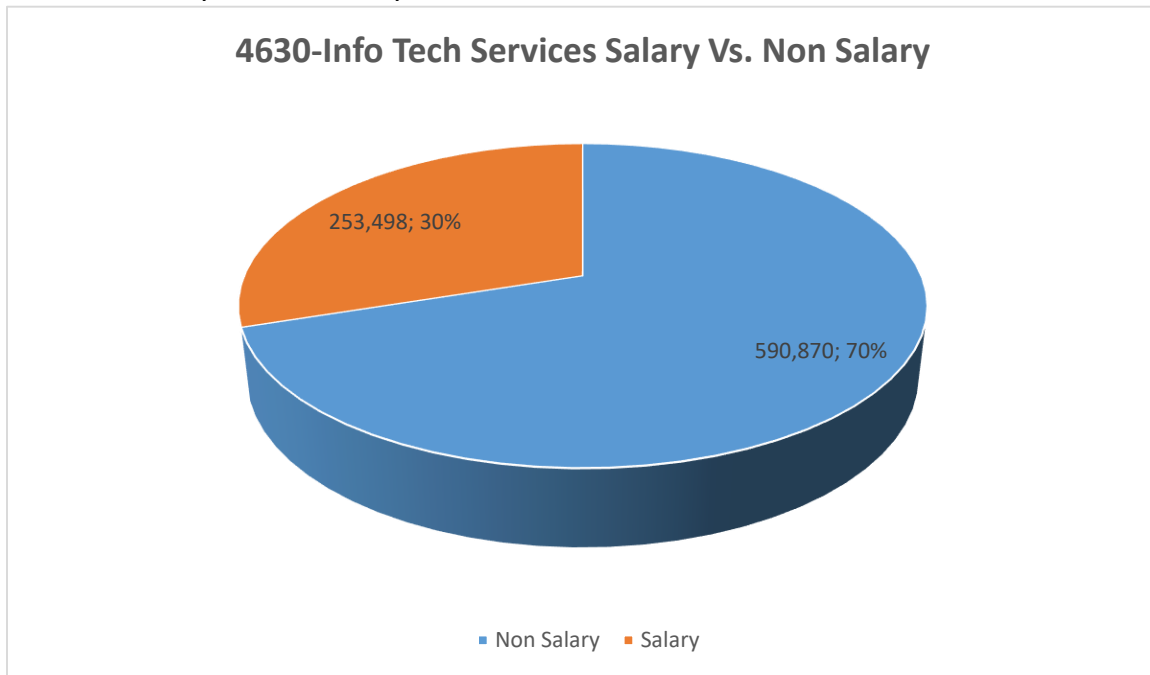
### Info Tech by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
1450	Administrative Technology-District Wide	695,294	690,344	738,518	6.38	751,870	13,352	6.38	0.00	1.81%
3600	School Security	-	22,277	-	0.00	-	-	0.00	0.00	-
4230	Maintenance/Equipment & Vehicles	1,300	508	1,300	0.00	1,300	-	0.00	0.00	-
4400	Networking/Telecommunications	86,000	73,777	91,198	0.00	91,198	-	0.00	0.00	-
	<b>Totals:</b>	<b>782,594</b>	<b>786,906</b>	<b>831,016</b>	<b>6.38</b>	<b>844,368</b>	<b>13,352</b>	<b>6.38</b>	<b>0.00</b>	<b>1.61%</b>

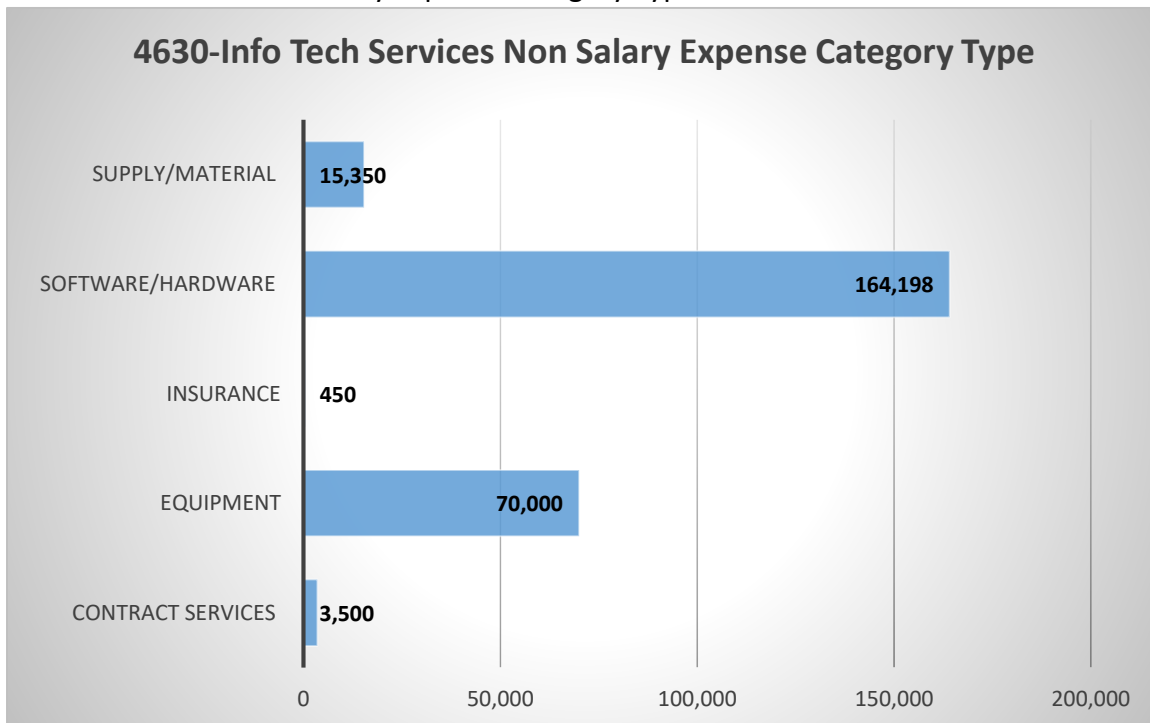
\*Currently not a DESE function

## Program Area 4630: Info Tech Services

### Info Tech Salary Vs. Non Salary



### Info Tech Services Non Salary Expense Category Type



## Program Area 4640: Maintenance/Buildings & Grounds

### Maintenance/Buildings & Grounds Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.4200.120.370.9.4640.26405.1	Maintenance Clerical Salary	4,047	4,351	4,336	0.12	4,237	-99	0.12	0.00	-2.28%
201.4200.130.370.9.4640.26404.1	Maint. Supplemental Labor	15,000	-	-	0.00	-	-	0.00	0.00	-
201.4200.130.370.9.4640.26403.1	Maintenance Overtime	20,000	-	-	0.00	-	-	0.00	0.00	-
201.4200.260.370.9.4640.26457.1	Trash Pick-up & Recycling	27,000	-	-	0.00	-	-	0.00	0.00	-
201.4200.130.370.9.4640.26406.1	Maintenance Assistant Manager Salary	28,000	-	-	0.00	-	-	0.00	0.00	-
201.4200.130.370.9.4640.26401.1	Maintenance Manager Salary -	52,207	52,000	53,300	0.40	54,233	933	0.40	0.00	1.75%
201.4200.130.370.9.4640.26402.1	Maintenance Salary	145,512	131,032	134,587	1.60	199,816	65,229	2.50	0.90	48.47%
201.4210.250.370.9.4640.26451.1	Maintenance S/M - Grounds	39,010	47,948	21,210	0.00	25,600	-	0.00	0.00	-
201.4210.240.370.9.4640.26453.1	Maint. Contr. Services - Grounds	84,400	17,047	34,400	0.00	76,600	-	0.00	0.00	-
201.4210.240.370.9.4640.26455.1	Maint. Contr. Services - Snow Plow	42,000	10,160	42,000	0.00	42,000	-	0.00	0.00	-
201.4220.250.370.9.4640.26452.1	Maint. S/M - Buildings	56,500	113,588	56,500	0.00	65,500	9,000	0.00	0.00	15.93%
201.4220.240.370.9.4640.26454.1	Maint. Contr. Services - Buildings	127,410	119,505	137,410	0.00	147,360	9,950	0.00	0.00	7.24%
201.7400.260.370.9.4640.26459.1	Maint. Replacement Equipment	20,000	45,298	8,200	0.00	8,200	-	0.00	0.00	-
<b>Totals:</b>		<b>661,086</b>	<b>577,914</b>	<b>556,005</b>	<b>2.12</b>	<b>687,608</b>	<b>131,603</b>	<b>3.02</b>	<b>0.90</b>	<b>23.67%</b>

### Maintenance/Buildings & Grounds by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
4000	Maintenance	641,086	532,616	547,805	2.12	679,408	131,603	3.02	0.90	24.02%
7000	Fixed Assets	20,000	45,298	8,200	0.00	8,200	-	0.00	0.00	-
<b>Totals:</b>		<b>661,086</b>	<b>577,914</b>	<b>556,005</b>	<b>2.12</b>	<b>687,608</b>	<b>131,603</b>	<b>3.02</b>	<b>0.90</b>	<b>23.67%</b>

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

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

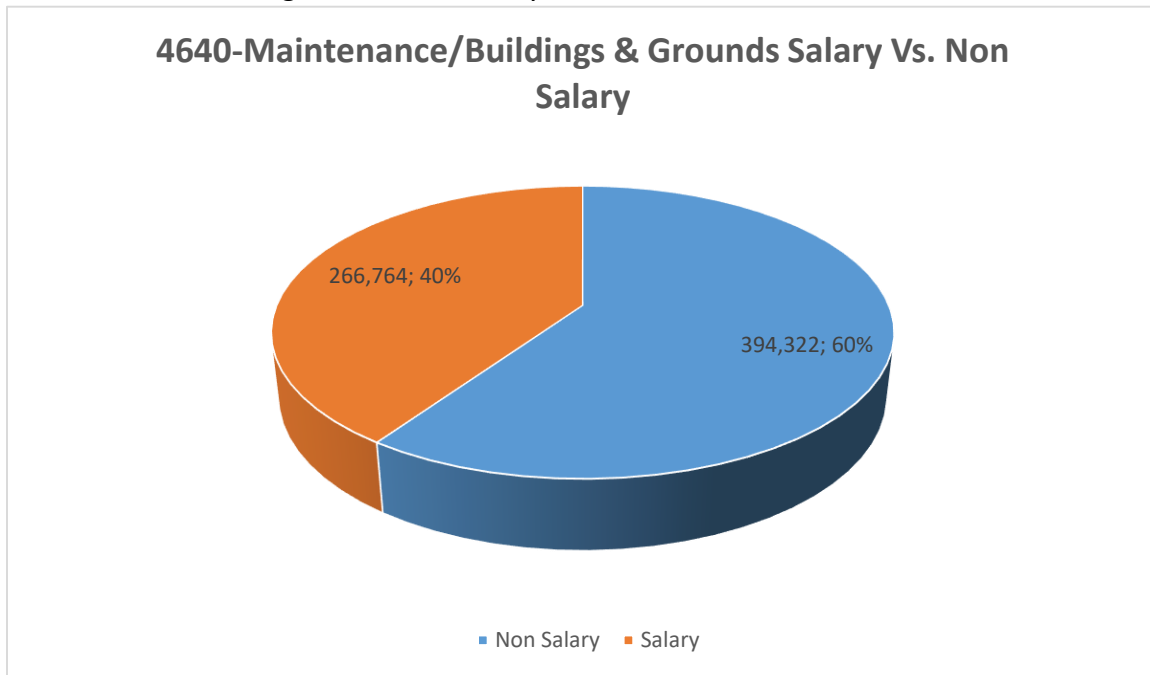
### Maintenance/Buildings & Grounds by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
4210	Operations/Grounds Total	457,176	299,523	353,895	2.12	466,548	112,653	3.02	0.00	31.83%
4220	Operations/Buildings Total	183,910	233,093	193,910	0.00	212,860	18,950	0.00	0.00	0.00%
7400	Assets/Replacement Equipment Total	20,000	45,298	8,200	0.00	8,200	-	0.00	0.00	-
<b>Totals:</b>		<b>661,086</b>	<b>577,914</b>	<b>556,005</b>	<b>2.12</b>	<b>687,608</b>	<b>131,603</b>	<b>3.02</b>	<b>0.00</b>	<b>23.67%</b>

\*Currently not a DESE function

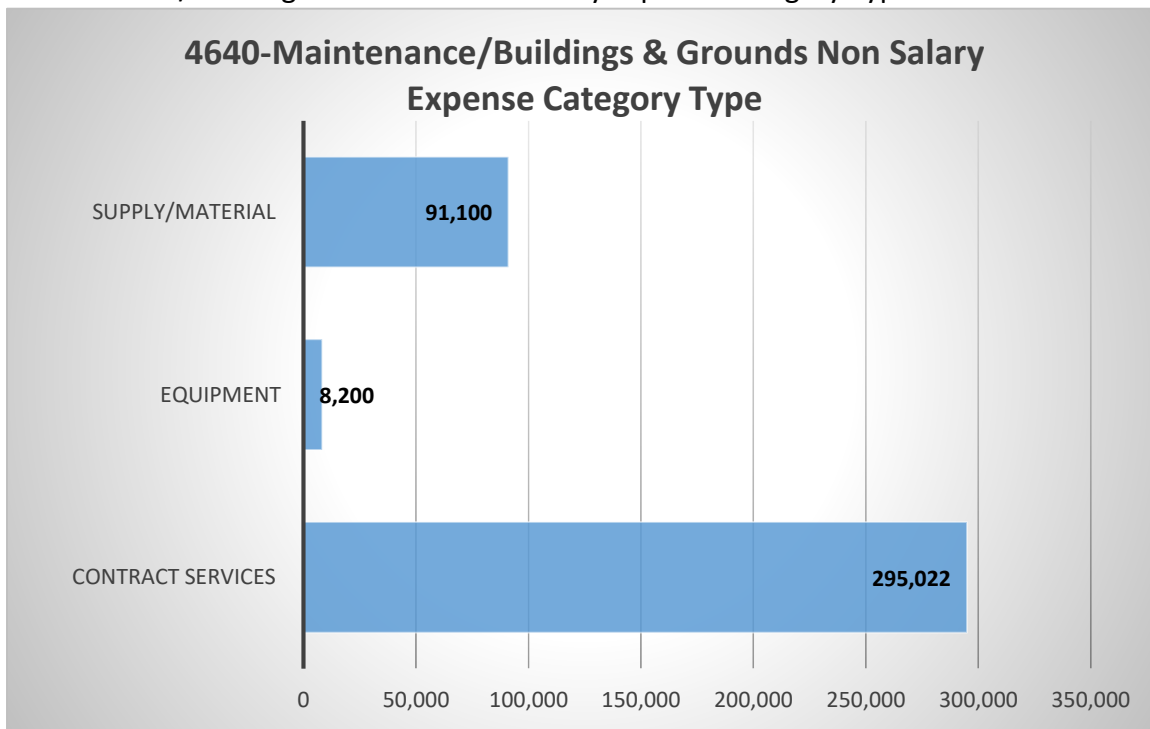
## Program Area 4640: Maintenance/Buildings & Grounds

Maintenance/Buildings & Grounds Salary Vs. Non



## Program Area 4640: Maintenance/Buildings & Grounds

Maintenance/Buildings & Grounds Non Salary Expense Category Type



## Program Area 4650: Maintenance/Equipment & Vehicles

### Maintenance/Equipment & Vehicles Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.4230.250.370.9.4650.26551.1	Maintenance S/M - Vehicles	-	1,283	-	0.00	-	-	0.00	0.00	-
201.4230.260.370.9.4650.26555.1	Maintenance Vehicle Insurance	1,300	943	1,430	0.00	1,552	122	0.00	0.00	8.53%
201.4230.260.370.9.4650.26554.1	Maintenance Gasoline	3,700	5,184	4,070	0.00	4,300	230	0.00	0.00	5.65%
201.7600.260.370.9.4650.26556.1	Maintenance Vehicle Replacement	30,000	82,915	13,200	0.00	-	-13,200	0.00	0.00	-100.00%
	<b>Totals:</b>	<b>35,000</b>	<b>90,325</b>	<b>18,700</b>	<b>0.00</b>	<b>5,852</b>	<b>-12,848</b>	<b>0.00</b>	<b>0.00</b>	<b>-68.71%</b>

### Maintenance/Equipment & Vehicles by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
4000	Maintenance	5,000	7,410	5,500	0.00	5,852	352	0.00	0.00	6.40%
7000	Fixed Assets	30,000	82,915	13,200	0.00	-	-13,200	0.00	0.00	-
	<b>Totals:</b>	<b>35,000</b>	<b>90,325</b>	<b>18,700</b>	<b>0.00</b>	<b>5,852</b>	<b>-12,848</b>	<b>0.00</b>	<b>0.00</b>	<b>-68.71%</b>

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

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

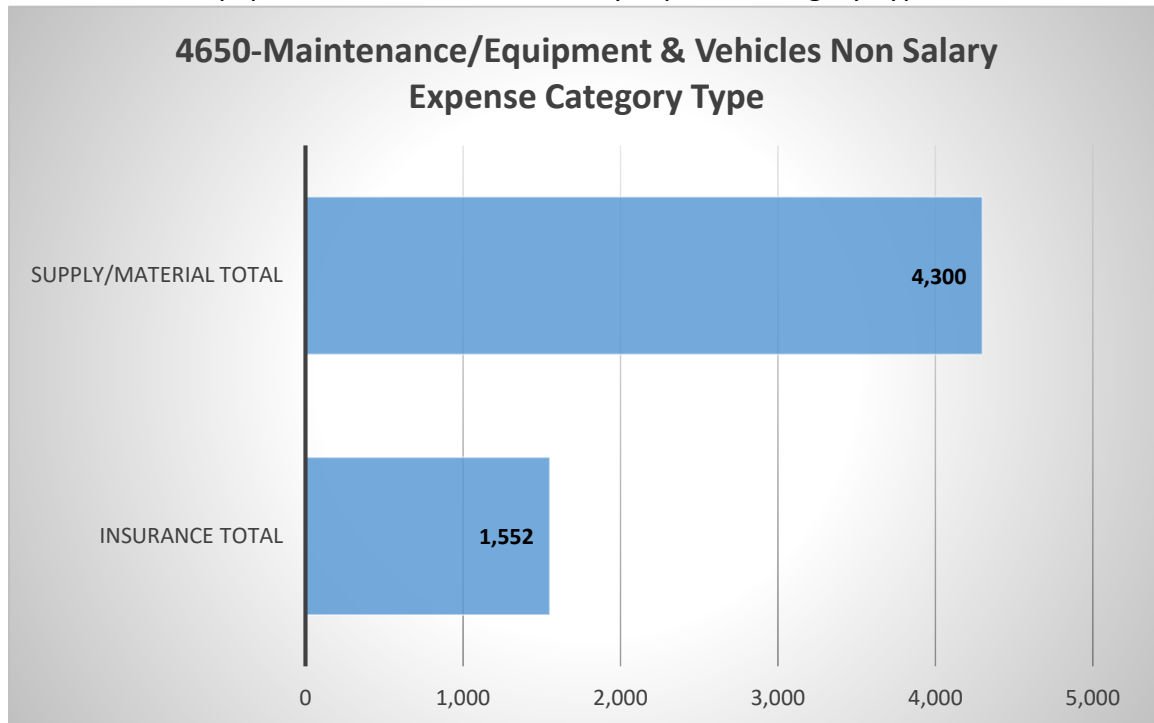
### Maintenance/Equipment & Vehicles by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
4210	Operations/Grounds	5,000	7,410	5,500	0.00	5,852	352	0.00	0.00	6.40%
4220	Operations/Buildings	30,000	82,915	13,200	0.00	-	-13,200	0.00	0.00	-
	<b>Totals:</b>	<b>35,000</b>	<b>90,325</b>	<b>18,700</b>	<b>0.00</b>	<b>5,852</b>	<b>-12,848</b>	<b>0.00</b>	<b>0.00</b>	<b>-68.71%</b>

\*Currently not a DESE function

## Program Area 4650: Maintenance/Equipment & Vehicles

Maintenance/Equipment & Vehicles Non Salary Expense Category Type



## Program Area 4660: Transportation

### Transportation Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.3300.260.370.1.4660.26661.1	Knox Trail Heating	-	5,839	6,000	0.00	6,000	-	0.00	0.00	-
201.3300.130.370.1.4660.26605.1	Mechanics Overtime	6,583	2,386	7,000	0.00	7,000	-	0.00	0.00	-
201.3300.260.370.1.4660.26654.1	Trans. Vehicle Insurance	6,827	2,619	8,192	0.00	8,192	-	0.00	0.00	-
201.3300.130.370.1.4660.26603.1	Drivers Overtime	12,500	2,741	12,500	0.00	6,000	-6,500	0.00	0.00	-52.00%
201.3300.260.370.1.4660.26657.1	Trans. Staff Development	-	2,127	-	0.00	-	-	0.00	0.00	-
201.3300.240.370.1.4660.26660.1	Trans. Contracted Service	38,611	42,110	34,655	0.00	34,655	-	0.00	0.00	-
201.3300.130.370.1.4660.26601.1	Transportation Manager Salary	38,067	36,000	36,990	0.40	37,546	556	0.40	0.00	1.50%
201.3300.130.370.1.4660.26606.1	Trans. Coordinator Salary	54,698	21,684	39,646	0.80	37,988	-1,658	0.80	0.00	-4.18%
201.3300.250.370.1.4660.26651.1	Transportation S/M	56,179	29,840	61,295	0.00	80,592	19,297	0.00	0.00	31.48%
201.3300.260.370.1.4660.26653.1	Gasoline/Diesel Fuel	55,839	32,578	65,440	0.00	65,440	-	0.00	0.00	-
201.3300.130.370.1.4660.26604.1	Mechanics Salary	88,273	88,099	91,927	1.20	92,575	648	1.20	0.00	0.70%
201.3300.130.370.1.4660.26602.1	Drivers Salary	400,087	375,346	381,142	12.85	389,943	8,801	12.85	0.00	2.31%
201.7600.260.370.1.4660.26659.1	Trans. Vehicle Replacement	255,872	243,811	314,360	0.00	379,213	64,853	0.00	0.00	20.63%
	<b>Totals:</b>	<b>1,013,536</b>	<b>885,178</b>	<b>1,059,147</b>	<b>15.25</b>	<b>1,145,144</b>	<b>85,997</b>	<b>15.25</b>	<b>0.00</b>	<b>8.12%</b>

### Transportation by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
3000	Other School Services	757,664	641,367	744,787	15.25	765,931	21,144	15.25	0.00	2.84%
7000	Fixed Assets	255,872	243,811	314,360	0.00	379,213	64,853	-	0.00	-
	<b>Totals:</b>	<b>1,013,536</b>	<b>885,178</b>	<b>1,059,147</b>	<b>15.25</b>	<b>1,145,144</b>	<b>85,997</b>	<b>15.25</b>	<b>0.00</b>	<b>8.12%</b>

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

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

### Transportation by DESE 100 Function Chart

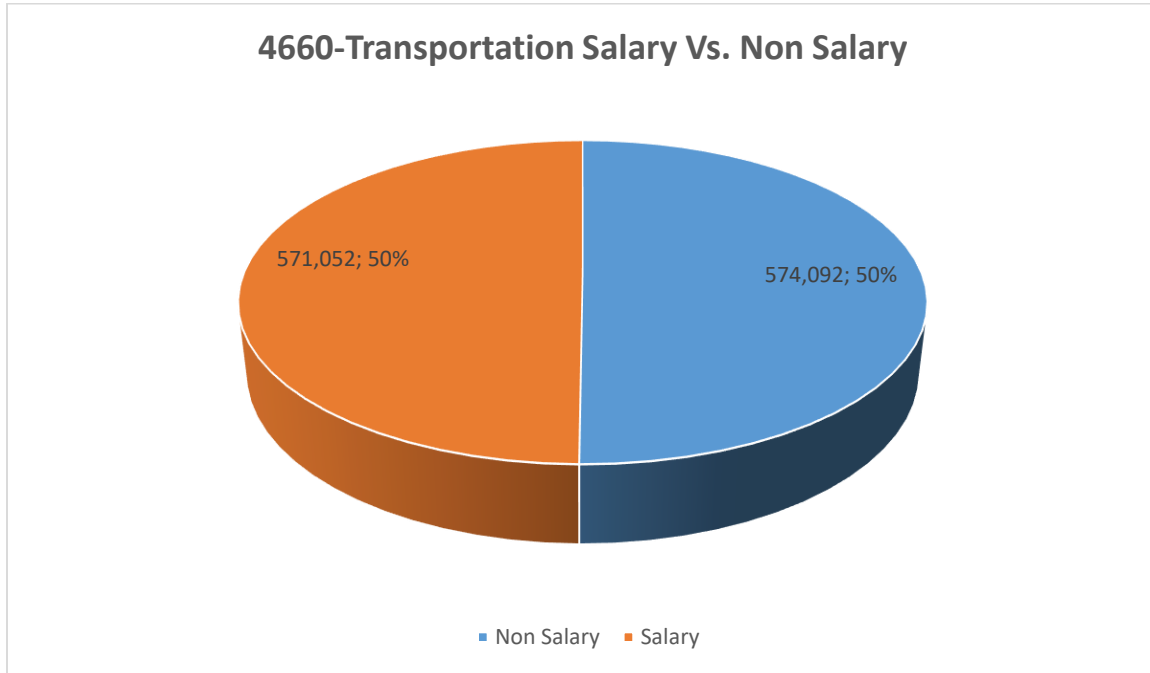
Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
3300	Pupil Transportation	757,664	641,367	744,787	15.25	765,931	21,144	15.25	0.00	2.84%
7600	Vehicle Replacement	255,872	243,811	314,360	0.00	379,213	64,853	0.00	0.00	0.00%
	<b>Totals:</b>	<b>1,013,536</b>	<b>885,178</b>	<b>1,059,147</b>	<b>15.25</b>	<b>1,145,144</b>	<b>85,997</b>	<b>15.25</b>	<b>0.00</b>	<b>8.12%</b>

\*Currently not a DESE function

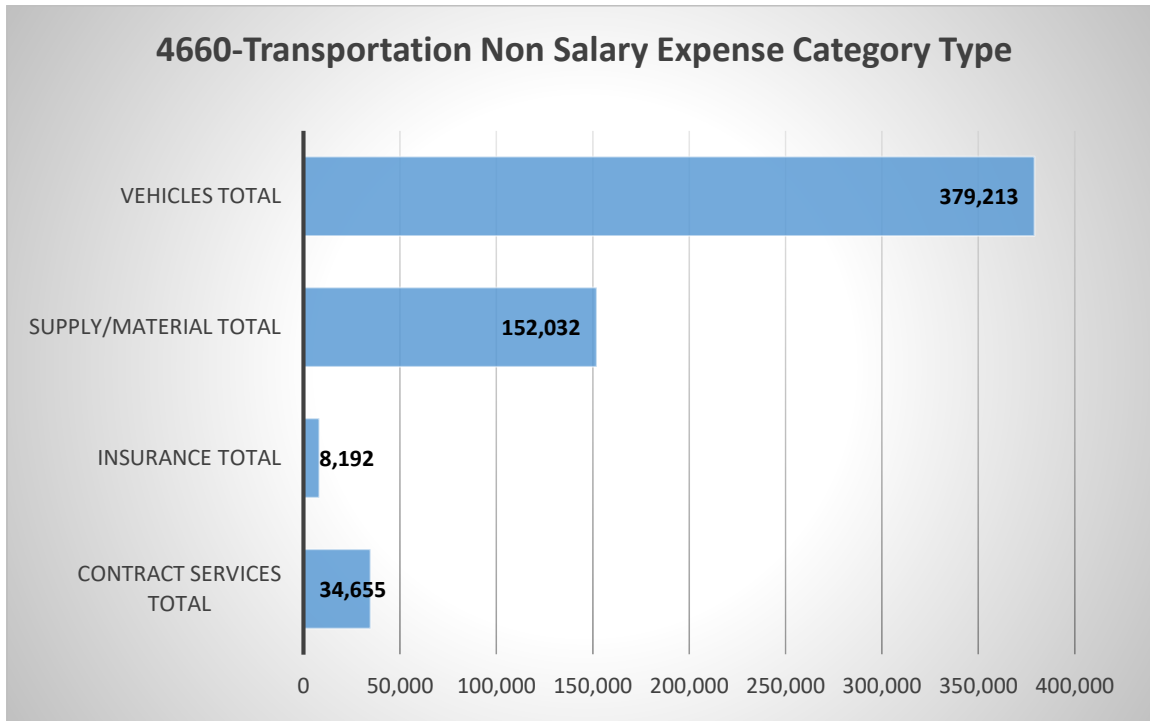


## Program Area 4660: Transportation

### Transportation Salary Vs. Non Salary



### Transportation Non Salary Expense Category Type



## Program Area 4670: Special Ed Transportation

### Special Ed Transportation Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.3300.260.370.2.4670.26752.1	Special Ed. Other Trans. Contracted Services	81,107	3,193	-	0.00	-	-	0.00	0.00	-
201.3300.260.370.2.4670.26762.1	Special Ed. Gasoline	-	443	-	0.00	-	-	0.00	0.00	-
201.3300.250.370.2.4670.26764.1	Sped Vehicle S/M	250	70	500	0.00	500	-	0.00	0.00	6.28%
201.3300.260.370.2.4670.26763.1	Sped Vehicle Insurance	305	210	600	0.00	600	-	0.00	0.00	-
201.3300.260.370.2.4670.26751.1	SPED CASE Trans. Contracted Services	484,681	487,866	630,808	0.00	670,449	39,641	0.00	0.00	0.00%
201.7600.260.370.2.4670.26761.1	Special Ed Vehicle Replacement	-	30,523	-	0.00	-	-	0.00	0.00	-
<b>Totals:</b>		<b>566,343</b>	<b>522,304</b>	<b>631,908</b>	<b>0.00</b>	<b>671,549</b>	<b>39,641</b>	<b>0.00</b>	<b>0.00</b>	<b>6.27%</b>

### Special Ed Transportation by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
3000	Other School Services	566,343	491,782	631,908	0.00	671,549	39,641	0.00	0.00	6.27%
7000	Fixed Assets	-	30,523	-	0.00	-	-	0.00	0.00	-
<b>Totals:</b>		<b>566,343</b>	<b>522,304</b>	<b>631,908</b>	<b>0.00</b>	<b>671,549</b>	<b>39,641</b>	<b>0.00</b>	<b>0.00</b>	<b>6.27%</b>

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

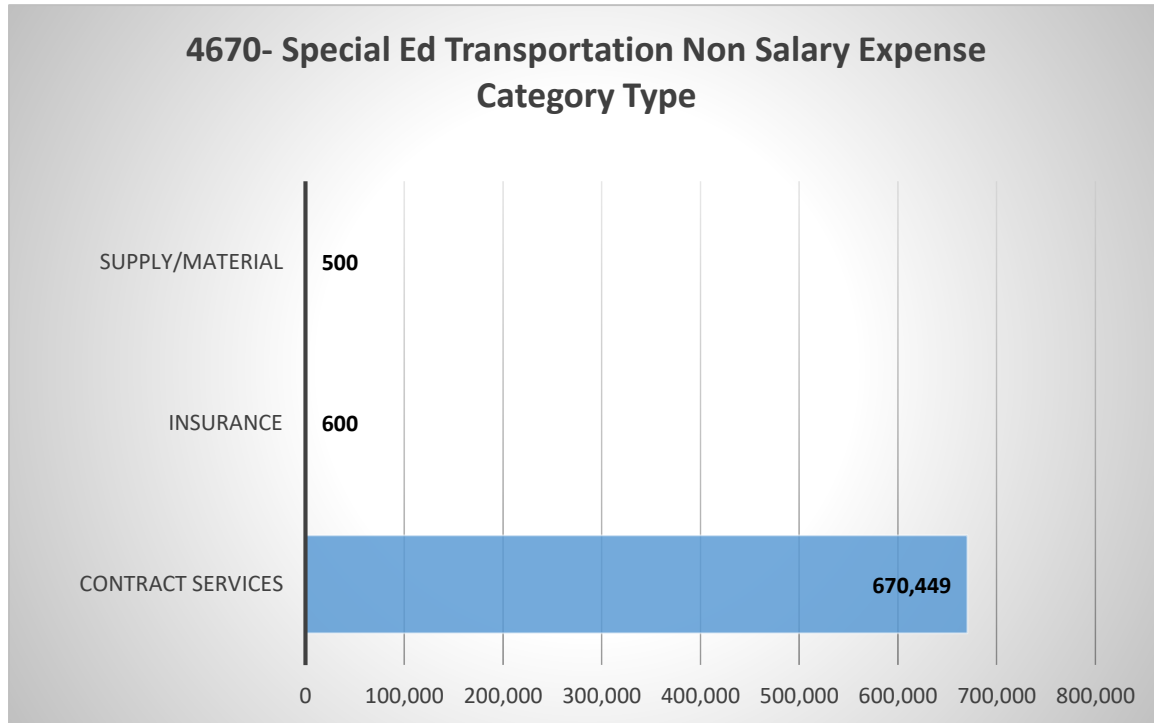
### Special Ed Transportation by DESE 100 Function Chart

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
3300	Pupil Transportation	566,343	491,782	631,908	0.00	671,549	39,641	0.00	0.00	6.27%
7600	Vehicle Replacement	-	30,523	-	0.00	-	-	0.00	0.00	-
<b>Totals:</b>		<b>566,343</b>	<b>522,304</b>	<b>631,908</b>	<b>0.00</b>	<b>671,549</b>	<b>39,641</b>	<b>0.00</b>	<b>0.00</b>	<b>6.27%</b>

\*Currently not a DESE function

## Program Area 4670: Special Education Transportation

Special Ed Transportation Non Salary Expense Category Type



## Program Area 4680: Utilities Heating

### Utilities Heating Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.4120.260.370.9.4680.26853.1	Trans. Repair Heating	5,386	-	5,925	0.00	5,925	-	0.00	0.00	-
201.4120.260.910.9.4680.26852.1	Ripley Heating	13,522	51,285	14,875	0.00	14,875	-	0.00	0.00	-
201.4120.260.370.9.4680.26851.1	CCHS Heating	67,135	95,396	94,549	0.00	104,004	9,455	0.00	0.00	10.00%
	<b>Totals:</b>	<b>86,043</b>	<b>146,681</b>	<b>115,349</b>	<b>0.00</b>	<b>124,804</b>	<b>9,455</b>	<b>0.00</b>	<b>0.00</b>	<b>8.20%</b>

### Utilities Heating by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
4000	Maintenance	86,043	146,681	115,349	0.00	124,804	9,455	0.00	0.00	8.20%
	<b>Totals:</b>	<b>86,043</b>	<b>146,681</b>	<b>115,349</b>	<b>0.00</b>	<b>124,804</b>	<b>9,455</b>	<b>0.00</b>	<b>0.00</b>	<b>8.20%</b>

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

### Utilities Heating by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
4120	Heating Of Buildings	86,043	146,681	115,349	0.00	124,804	9,455	0.00	0.00	8.20%
	<b>Totals:</b>	<b>86,043</b>	<b>146,681</b>	<b>115,349</b>	<b>0.00</b>	<b>124,804</b>	<b>9,455</b>	<b>0.00</b>	<b>0.00</b>	<b>8.20%</b>

**\*Currently not a DESE function**

## Program Area 4690: Utilities Other

### Utilities Other Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.3300.260.910.9.4690.26952.1	Ripley Electricity	4,155	5,868	6,000	0.00	6,758	758	0.00	0.00	12.63%
201.4130.260.910.9.4690.26961.1	Ripley Water/Sewer	2,657	1,375	2,923	0.00	2,923	-	0.00	0.00	-
201.4130.260.910.9.4690.26952.1	Ripley Electricity	27,007	27,189	29,708	0.00	31,500	1,792	0.00	0.00	6.03%
201.4130.260.370.9.4690.26960.1	CCHS Water/Sewer	25,431	18,848	29,982	0.00	29,982	-	0.00	0.00	-
201.4130.260.370.9.4690.26970.1	Telephone	45,010	41,608	47,261	0.00	47,261	-	0.00	0.00	-
201.4130.260.370.9.4690.26951.1	CCHS Electricity	280,232	300,773	318,434	0.00	318,434	-	0.00	0.00	-
Totals:		384,492	395,661	434,308	0.00	436,858	2,550	0.00	0.00	0.59%

### Utilities Other by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
3000	Other School Services	4,155	5,868	6,000	0.00	6,758	758	0.00	0.00	12.63%
4000	Maintenance	380,337	389,792	428,308	0.00	430,100	1,792	0.00	0.00	0.42%
Totals:		384,492	395,661	434,308	0.00	436,858	2,550	0.00	0.00	0.59%

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

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

### Utilities Other by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
3300	Pupil Transportation	4,155	5,868	6,000	0.00	6,758	758	0.00	0.00	12.63%
4130	Utilities/Other	380,337	389,792	428,308	0.00	430,100	1,792	0.00	0.00	0.42%
Totals:		384,492	395,661	434,308	0.00	436,858	2,550	0.00	0.00	0.59%

\*Currently not a DESE function

## Program Area 5800: Debt Service

### Debt Service Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.8100.260.370.9.5800.28076.1	H.S. '16 Landfill - Principal	25,000	47,565	50,000	0.00	100,000	50,000	0.00	0.00	100.00%
201.8100.260.370.9.5800.28078.1	H.S. '16 Building - Principal	115,000	115,000	115,000	0.00	115,000	-	0.00	0.00	0.00%
201.8200.260.370.9.5800.28077.1	H.S. '16 Landfill - Interest	52,240	29,675	50,000	0.00	10,584	-39,416	0.00	0.00	-78.83%
201.8200.260.370.9.5800.28079.1	H.S. '16 Building - Interest	55,800	55,800	52,350	0.00	48,900	-3,450	0.00	0.00	-6.59%
201.8200.260.370.9.5800.28069.1	H.S. '13 Building - Interest	764,091	764,091	705,133	0.00	646,176	-58,957	0.00	0.00	-8.36%
201.8200.260.370.9.5800.28073.1	H.S. '15 Building - Interest	787,189	787,189	729,220	0.00	671,252	-57,968	0.00	0.00	-7.95%
201.8200.260.370.9.5800.28068.1	H.S. '13 Building - Principal	1,300,000	1,300,000	1,300,000	0.00	1,300,000	-	0.00	0.00	0.00%
201.8200.260.370.9.5800.28072.1	H.S. '15 Building - Principal	1,350,000	1,350,000	1,350,000	0.00	1,300,000	-50,000	0.00	0.00	-3.70%
Totals:		4,449,320	4,449,320	4,351,703	0.00	4,191,912	-159,791	0.00	0.00	-3.67%

### Debt Service by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
8000	Debt Retirement & Service	4,449,320	4,449,320	4,351,703	0.00	4,191,912	-159,791	0.00	0.00	-3.67%
Totals:		4,449,320	4,449,320	4,351,703	0.00	4,191,912	-159,791	0.00	0.00	-3.67%

**8000:** Debt Service

### Debt Service by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
8200	Debt Retirement/School Construction	3,099,320	3,099,320	3,001,703	0.00	2,891,912	-109,791	0.00	0.00	-3.66%
8200	Debt Service/School Construction	1,350,000	1,350,000	1,350,000	0.00	1,300,000	-50,000	0.00	0.00	-3.70%
Totals:		4,449,320	4,449,320	4,351,703	0.00	4,191,912	-159,791	0.00	0.00	-3.67%

**\*Currently not a DESE function**

## Program Area 5810: Insurance

### Insurance Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.5200.260.370.9.5810.28154.1	Unemployment Compensation	22,000	3,420	45,000	0.00	22,000	-23,000	0.00	0.00	-51.11%
201.5200.260.370.9.5810.28156.1	Social Security Tax	45,773	38,552	46,406	0.00	47,656	1,250	0.00	0.00	2.69%
201.5200.260.370.9.5810.28151.1	Workers' Compensation	129,091	108,481	125,000	0.00	125,000	-	0.00	0.00	-
201.5200.260.370.9.5810.28153.1	FICA Medical Insurance	275,281	286,906	294,794	0.00	298,082	3,288	0.00	0.00	1.12%
201.5200.260.370.9.5810.28163.1	Retiree Medical Insurance	349,418	287,322	376,831	0.00	376,831	-	0.00	0.00	-
201.5200.260.370.9.5810.28164.1	OPEB Liability - Active EE Retiree Medical Ins.	563,444	563,444	550,000	0.00	550,000	-	0.00	0.00	-
201.5200.260.370.9.5810.28155.1	Hospital/Life Insurance	1,394,366	1,143,614	1,483,803	0.00	1,383,803	-100,000	0.00	0.00	-6.74%
201.5260.260.370.9.5810.28159.1	Nurses Liability Ins.	240	222	240	0.00	300	60	0.00	0.00	25.00%
201.5260.260.370.9.5810.28158.1	Sch. Comm. Prof. Liability	6,565	7,899	8,689	0.00	8,774	85	0.00	0.00	0.98%
201.5260.260.370.9.5810.28157.1	Public Liability Insurance	38,363	38,018	41,821	0.00	42,321	500	0.00	0.00	1.20%
	<b>Totals:</b>	<b>2,824,541</b>	<b>2,477,879</b>	<b>2,972,584</b>	<b>0.00</b>	<b>2,854,767</b>	<b>-117,817</b>	<b>0.00</b>	<b>0.00</b>	<b>-3.96%</b>

### Debt Service by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
5000	Fixed Charges	2,824,541	2,477,879	2,972,584	0.00	2,854,767	-117,817	0.00	0.00	-3.96%
	<b>Totals:</b>	<b>2,824,541</b>	<b>2,477,879</b>	<b>2,972,584</b>	<b>0.00</b>	<b>2,854,767</b>	<b>-117,817</b>	<b>0.00</b>	<b>0.00</b>	<b>-3.96%</b>

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

### Debt Service by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
5200	Insurance For Active Employees	2,779,373	2,431,740	2,921,834	0.00	2,803,372	-118,462	0.00	0.00	-4.05%
5260	Non-Employee Insurance	45,168	46,139	50,750	0.00	51,395	645	0.00	0.00	1.27%
	<b>Totals:</b>	<b>2,824,541</b>	<b>2,477,879</b>	<b>2,972,584</b>	<b>0.00</b>	<b>2,854,767</b>	<b>-117,817</b>	<b>0.00</b>	<b>0.00</b>	<b>-3.96%</b>

\*Currently not a DESE function

## Program Area 5820: Retirement

### Retirement Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.5100.260.370.9.5820.28251.1	Retirement	774,118	750,445	705,905	0.00	797,700	91,795	0.00	0.00	13.00%
	Totals:	774,118	750,445	705,905	0.00	797,700	91,795	0.00	0.00	13.00%

### Retirement by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
5000	Fixed Charges	774,118	750,445	705,905	0.00	797,700	91,795	0.00	0.00	13.00%
	Totals:	774,118	750,445	705,905	0.00	797,700	91,795	0.00	0.00	13.00%

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

### Retirement by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
5100	Retirement Benefits	774,118	750,445	705,905	0.00	797,700	91,795	0.00	0.00	13.00%
	Totals:	774,118	750,445	705,905	0.00	797,700	91,795	0.00	0.00	13.00%

\*Currently not a DESE function



## Program Area 5830: Assessments

### Assessments Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.9110.260.370.9.5830.28351.1	School Choice Assessment	98,899	50,224	73,019	0.00	13,442	-59,577	0.00	0.00	-81.59%
201.9120.260.370.9.5830.28352.1	Charter School Assessment	80,040	57,522	42,000	0.00	20,012	-21,988	0.00	0.00	-52.35%
	Totals:	178,939	107,746	115,019	0.00	33,454	-81,565	0.00	0.00	-70.91%

### Assessments by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
9000	Programs With Other Districts	178,939	107,746	115,019	0.00	33,454	-81,565	0.00	0.00	-70.91%
	Totals:	178,939	107,746	115,019	0.00	33,454	-81,565	0.00	0.00	-70.91%

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

### Assessments by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
9110	Tuition For School Choice Total	98,899	50,224	73,019	0.00	13,442	-59,577	0.00	0.00	-81.59%
9120	Tuition To Commonwealth Charter Schools Total	80,040	57,522	42,000	0.00	20,012	-21,988	0.00	0.00	-52.35%
	Totals:	178,939	107,746	115,019	0.00	33,454	-81,565	0.00	0.00	-70.91%

\*Currently not a DESE function

## Program Area 5840: Other Fixed Costs

### Other Fixed Costs Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
201.5500.260.370.9.5840.28454.1	Treasurer Bonds	460	-	500	0.00	500	-	0.00	0.00	-
201.5500.260.370.9.5840.28453.1	Banking Services	9,304	4,155	3,000	0.00	3,000	-	0.00	0.00	-
201.5500.260.900.9.5840.28451.1	Postage	15,000	3,177	10,000	0.00	8,000	-2,000	0.00	0.00	-20.00%
201.5500.240.370.9.5840.28452.1	Audit Contract	38,850	33,000	48,585	0.00	48,585	-	0.00	0.00	-
	Totals:	63,614	40,332	62,085	0.00	60,085	-2,000	0.00	0.00	-3.22%

### Other Fixed Costs by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
5000	Fixed Costs	63,614	40,332	62,085	0.00	60,085	-2,000	0.00	0.00	-3.22%
	Totals:	63,614	40,332	62,085	0.00	60,085	-2,000	0.00	0.00	-3.22%

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

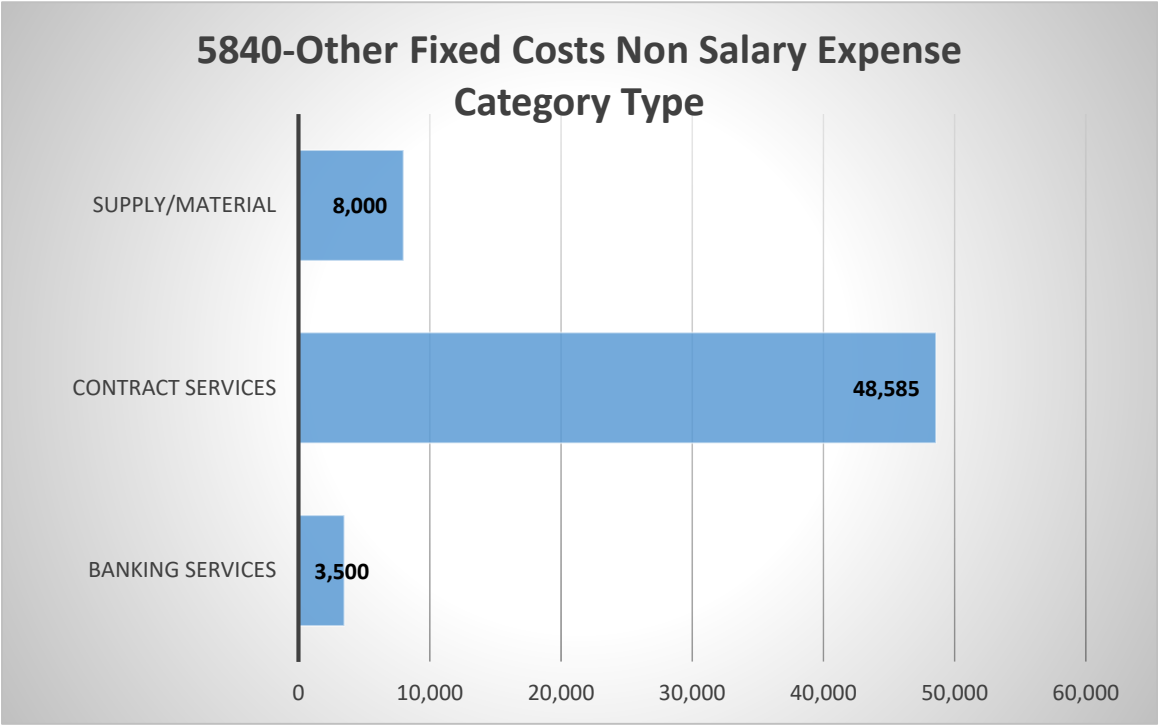
### Other Fixed Costs by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
5500	Other Fixed Costs	63,614	40,332	62,085	0.00	60,085	-2,000	0.00	0.00	-3.22%
	Totals:	63,614	40,332	62,085	0.00	60,085	-2,000	0.00	0.00	-3.22%

\*Currently not a DESE function

**Program Area 5840: Other Fixed Costs**

Other Fixed Costs Non Salary Expense Category Type



# Appendix

**Appendix A:** DESE Chart of Accounts

**Appendix B:** OPEB Report

**Appendix C:** NESDEC Enrollment Report

**Appendix D:** Special Revenue Charts

**Appendix E:** CCRSD School Committee Approved Line Item Budget

**Appendix F:** Glossary



AP Art Class - CCRSD

## Appendix A: DESE Chart of Accounts

# Chart of Accounts - Criteria for Financial Reporting

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This section describes the general requirements for reporting revenue and expenditure data from school committee appropriation, municipal spending in support of schools, revolving and special funds and state and federal grants and contracts. Each school district shall report the following revenues and expenditures as required in the annual End-of-Year Financial Report in accordance with M.G.L. c.72, s.3.

*Last updated as of June 2018*

### Revenue Classification

General fund receipts:

- Regional school district assessments received from member cities and towns and excess and deficiency funds applied to a given year's budget;
- Tuition receipts, transportation fees, earnings on investments, rental fees, medical care and assistance, e-rate receipts, and other general fund revenue;
- The cash value of all non-revenue receipts.

State aid receipts:

- Chapter 70 (school aid), Chapter 70B(construction aid through MSBA)
- Pupil transportation, charter reimbursement and facilities aid, circuit breaker and foundation reserve
- State and federal grant receipts:
  - State grants or contracts received from the Department or any other state agency.
  - Federal grants or contracts received from the Department, from other state agencies or from any other federal government source

Revolving and special fund receipts:

- School lunch receipts, including state and federal reimbursements
- Athletic and other student body receipts for admission for school events
- Tuition receipts for school choice or other receipts for adult education, community school programs, out of district tuitions or summer school.
- Other local receipts as permitted by law, such as culinary arts programs, insurance reimbursements, lost schoolbooks or costs of industrial arts supplies, self-supporting recreation and park services or rental of school facilities.
- Private receipts shall include all non-governmental grants or gifts.

## Appendix A: DESE Chart of Accounts (Continued)

### Expenditures - Functional Classification

This section specifies the criteria for reporting functional categories of expenditures and gives the specific items that should be reported under these categories. Reporting of municipal expenditures must also comply with reporting instructions entitled: "Reporting by Municipal Agencies".

NEW	Code	Function Name	Description	Object Codes
<b>Administration</b>				
	1110	School Committee	Record School Committee expenditures by object. For the City/Town, record only those expenditures that support the school committee as an office (e.g. salaries, travel expenses, legal expenses, and office expenses).	Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1210	Superintendent	Record Superintendent's Office expenditures by object. <i>This should correspond to EPIMS job code 1200.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1220	Assistant Superintendents	Record Assistant Superintendent expenditures by object. <i>This should correspond to EPIMS job code 1201.</i> <i>Do not record Assistant Superintendent for Business and Finance in this function. Reserve for Business and Finance Office (1410).</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1230	Other District-Wide Administration	Record Other Districtwide Administration expenditures by object, including, but not limited to, Assistant to Superintendent, Grants Manager, or Director of Planning. <i>This should correspond to EPIMS job code 1205. Note: some positions coded as 1205 may also belong in EOYR function 1420, "Human Resources and Benefits."</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
	1410	Business and Finance	Record expenditures for Business and Finance including salaries and expenses. <i>This should correspond to EPIMS job code 1202.</i>  For City/Town record expenditures as defined in 603 CMR 10.04(1)(a) for Business and Finance Services allocated according to the method agreed upon by the municipality and school committee. The method used to record these costs must be used consistently each year and may only be changed upon the approval of the Commissioner of Elementary and Secondary Education. Only those expenditures that support the school committee as an office (e.g. salaries, travel expenses, legal expenses and office expenses).	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1420	Human Resources and Benefits	Record expenditures for Human Resources and Employee Benefits Administration. <i>This should correspond to EPIMS job code 1208.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1430	Legal Service for School Committee	Record expenditures for legal services for the School Committee (e.g. costs of School Committee representation for collective bargaining and other litigation).	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1435	Legal Settlements	Record expenditures for legal settlements (e.g. costs representing settlements of litigation actions, including opposition legal fees, if part of a settlement).	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY19	1450	Administrative Technology—Districtwide	Report all technology costs related to running the district, including computers, printers, copiers, and software (data systems, MIS). <i>Report software systems related to curriculum, lesson planning and assessment in the 2000 series. Report all others here (e.g., systems related to grades, parent notification, attendance, and finance and operations).</i>	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

## Appendix A: DESE Chart of Accounts (Continued)

NEW	Code	Function Name	Description	Object Codes
<b>Instruction</b>				
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.				
<b>Instructional Leadership</b>				
Managers responsible for delivery of student instructional programs at the school and district level.				
FY18	2110	Curriculum Directors (Supervisory)	Record expenditures for Curriculum Directors (2110) and Department Heads by program (e.g. Regular Day) and object (e.g. Professional Salaries). Include salaries and expenses of managers responsible for delivery of student instructional programs at all levels (district and school), and serve in a supervisory capacity. <i>This should correspond to EPIMS job codes 1211 through 1223, 1312 and 1320.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY18	2120	Department Heads (Non-Supervisory)	Record expenditures for Curriculum Directors (2110) and Department Heads by program (e.g. Regular Day) and object (e.g. Professional Salaries). Include salaries and expenses of managers responsible for delivery of student instructional programs at all levels (district and school), and do not serve in a supervisory capacity. <i>This should correspond to EPIMS job codes 1211 through 1223, 1312 and 1320.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY19	2130	Instructional Technology Leadership and Training	Report staff costs for technology leadership and training to integrate technology devices and applications into the curriculum. Includes the cost of the director of technology and instructional technology integration specialists. <i>This function should correspond to EPIMS job codes 1201, 1224, and 2330.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
	2210	School Leadership	Record expenditures, salaries, and expenses for School Leadership (2210) personnel including principal and school office staff. <i>This should correspond to EPIMS job codes 1305 and 1310.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY19	2250	Administrative Technology and Support—Schools	All administrative technology costs related to running the district's schools (e.g. principal's office), including computers, printers, copiers, and software. Includes replacement supplies (e.g. projector bulbs, power cords, toner, etc.). Expenditures for items over \$5,000 per unit must be reported as a capital (7000) expense.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
<b>Teachers</b>				
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)
<b>Other Teaching Services</b>				
	2320	Medical/Therapeutic Services	Record expenditures for Medical/Therapeutic Services (2320) provided by licensed practitioners, including BCBA, OT, PT, Speech and Vision. <i>Record amounts paid to an Educational Collaborative for therapeutic services provided to district students that ARE NOT enrolled in Collaborative programs. These costs should not be reported as tuition. This should correspond with EPIMS job codes 3326, 3327, 3411, 3421, 3431, 3441, 3451, and 3461.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04)
FY18	2324	Substitutes, Long-Term	Record expenditures for long-term substitutes who cover extended absences or vacant positions. Include permanent substitutes if they are certified. <i>This should correspond to EPIMS job code 2325.</i>	Professional Salaries (01) Other Salaries (03) Contracted Services (04)

## Appendix A: DESE Chart of Accounts (Continued)

NEW	Code	Function Name	Description	Object Codes
FY18	2325	Substitute Teachers, Short-Term	Record expenditures for short-term substitutes who cover short-term absences related to any reason, including allowing teachers to participate in professional development activities.	Other Salaries (03) Contracted Services (04)
	2330	Paraprofessionals	Record expenditures for non-clerical paraprofessional and Instructional assistants (2330) hired to assist teachers/specialists in the preparation of instructional materials or classroom instruction (includes American Sign Language Specialists). <i>This should correspond to EPIMS job codes 3323 and 4100.</i>	Other Salaries (03) Contracted Services (04)
	2340	Librarians/Media Center Directors	Record expenditures for salary of Librarians and Media Center Directors (2340). <i>This should correspond to EPIMS job codes 1220 and 3330.</i> For the City/Town, record expenditures for library services where there is an agreement between the school committee and the municipality for specific services to be provided to students. This must be entered into Schedule 3.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03)
FY19	2345	Distance Learning and Online Coursework	Costs related to enrolling students in technology-based distance education coursework.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
<b>Professional Development</b>				
	2351	Professional Development Leadership	Record expenditures for the salary and expenses of a Director of Professional Development (2351). <i>This should correspond to EPIMS job code 1225. If the district pro-rates an employee's time across more than one job in EPIMS, their salary reported in the EOYR should be likewise pro-rated.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY18	2352	Instructional Coaches	Report expenditures for the salary and expenses of staff whose primary function is to provide instructional coaching to teachers. <i>This should correspond to EPIMS job code 2330.</i>	Professional Salaries (01) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
NEW	Code	Function Name	Description	Object Codes
FY18	2354	Stipends for teachers providing instructional coaching	Report expenditures for stipends paid to teachers who act as instructional coaches, master teachers, mentor teachers, or who otherwise deliver in-district professional development, in addition to their primary instructional responsibilities.	Professional Salaries (01)
FY18	2356	Costs for instructional staff to attend professional development	Report expenditures for teachers and instructional support staff (e.g. paraprofessionals) to participate in professional development, both inside and outside the district, including stipends, reimbursements to take courses, registration fees, membership fees, and cost of publications.	Professional Salaries (01) Other Salaries (03) Supplies and Materials (05) Other Expenses (06)
FY18	2358	Outside professional development providers for instructional staff	Report expenditures for vendors who provide professional development to instructional staff. PD provided to non-instructional staff should be reported as "contracted services" in the function where that staff's salary is reported.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
<b>Instructional Materials, Equipment and Technology</b>				
FY19	2410	Textbooks	Include consumable workbooks, physical materials, and accessories, such as visual media and software provided as an integrated package as well as printed manuals used to support direct instructional activities.	Supplies and Materials (05)
	2415	Other Instructional Materials (Libraries)	Record expenditures for Other Instruction Materials (2415) including books and other materials excluding textbooks, for use in school libraries or classroom libraries. INCLUDE CITY OR TOWN COST WHERE THERE IS AN AGREEMENT TO PROVIDE SERVICES ON LINE 3514.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)



## Appendix A: DESE Chart of Accounts (Continued)

NEW	Code	Function Name	Description	Object Codes
	2420	Instructional Equipment	Record expenditures for Instructional Equipment (2420) including vocational equipment and science lab equipment irrespective of unit cost.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	2430	General Classroom Supplies	Record expenditures for general supplies (2430) including paper, pens, crayons, chalk, paint, toner, calculators, etc.	Supplies and Materials (05)
	2440	Other Instructional Services	Record expenditures for Other Instructional Services (2440) including field trips. <i>This should correspond to EPIMS job code 3340.</i>	Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY19	2451	Instructional Hardware—Student and Staff Devices (Computers)	Costs for computers and devices (e.g. tablets, Chromebooks, etc.) used by students and instructional staff. Can include 1-to-1 devices and computer labs.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY19	2453	Instructional Hardware—All Other	Costs for all other instructional hardware (e.g. peripherals, projection technology, etc.) used in the classroom, computer labs, or library/media center. Include lease/purchase of printers and networked copiers used to create instructional materials, including copier and copier leases of less than \$5,000.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY19	2455	Instructional Software and Other Instructional Materials	Costs for licenses, learning management systems, subscriptions, e-books, physical software copies, etc. Any purchase that includes physical textbooks/media should be reported in 2410 Textbooks. This function includes only those textbook purchases that are entirely electronic.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
<b>Guidance, Counseling and Testing</b>				
	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)
<b>Pupil Services</b>				
	3100	Attendance and Parent Liaison Services	Record expenditures for Attendance & Parent Liaison Services (3100). Include the salary and expenses for truancy officers (investigatory services) and parent information centers (e.g. Professional Salaries 01). <i>This should correspond to EPIMS job code 3332.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

## Appendix A: DESE Chart of Accounts (Continued)

NEW	Code	Function Name	Description	Object Codes
	3200	Medical/Health Services	<p>Record expenditures for Medical/Health Services (3200) including, but not limited to, school physicians, school nurses, and school medical supplies. <i>This should correspond to EPIMS job codes 1226, 5010, 5015, 5020, and 5021.</i></p> <p>For the City/Town, Record expenditures for Health Services (3200) where there is an agreement between the school committee and the municipality for specific services to be provided to students.</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	3300	Transportation Services	<p>Record by major program area and by object, expenditures for Pupil Transportation Services (3300) for pupils transported to and from school regardless of distance. Only record expenditures for Transportation Services to and from school once daily. Expenditures may include:</p> <ul style="list-style-type: none"> <li>Salaries, student transportation supervisors, dispatchers, school bus drivers, and school bus maintenance personnel</li> <li>Salaries or the prorated share of salaries, clerical and support staff</li> <li>Fuel, lubrication, tires, and school bus maintenance</li> <li>Contracted services</li> <li>Insurance premiums for student transportation services</li> <li>School bus monitors</li> </ul> <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"> <li>Salaries, school lunch supervisors, food preparers, kitchen personnel, and aides</li> <li>Food and supplies</li> <li>Salaries or the prorated share of salaries, clerical and support staff</li> <li>Contracted services</li> <li>Dues and subscriptions</li> <li>Travel expenses for staff</li> </ul> <p>In Schedule 1, only record expenditures from appropriated funds.</p> <p>Reported the cost of writing off uncollected debt in Other Expenses (06).</p> <p>In Schedule 1.C.2., report expenditures from other sources (e.g. over the counter receipts, federal or state reimbursements, or other revolving fund expenditures, etc.).</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	3510	Athletics	<p>Record only the expenditures from appropriated funds used to support Athletics (3510), including:</p> <ul style="list-style-type: none"> <li>Salaries, coaches, trainers, and assistants in intramural and interscholastic sports</li> <li>Contracted services</li> <li>Transportation services for students to and from athletic events</li> <li>Athletic rental services</li> <li>Uniforms</li> <li>Athletic supplies and materials</li> <li>Dues and subscriptions</li> <li>Travel expenses for staff</li> </ul> <p>In Schedule 1.C.2., report expenditures of revenues from other sources (e.g. over the counter receipts, gate receipts, etc.).</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

## Appendix A: DESE Chart of Accounts (Continued)

NEW	Code	Function Name	Description	Object Codes
	3520	Other Student Activities	Record only the expenditures from appropriated funds used to support Other Student Activities (3520), including: <ul style="list-style-type: none"> <li>Salaries, musical directors, drama coaches, and other extra-curricular personnel</li> <li>Salaries or the prorated share of salaries, clerical and support staff</li> <li>Printing</li> <li>Dues and subscriptions</li> <li>Supplies and materials</li> <li>Transportation services for students to and from activities</li> <li>Travel expenses for staff</li> </ul> In Schedule 1.C.2., report expenditures of revenues from other sources (e.g. ticket sales, over the counter receipts, etc.) that are deposited in the Student Activity Agency account.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	3600	School Security	Record expenditures for School Security (3600) including salaries and expenses for school police, hall monitors, and security personnel. <i>This should correspond to EPIMS job code 3331.</i>  For the City/Town, record expenditures for School Security Services where there is an agreement between the school committee and the municipality for specific services to be provided.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
<b>Operations and Maintenance</b>  Housekeeping activities relating to the physical plant and maintenance activities for grounds, buildings and equipment. Expenditures classified as a 4000 expenditure <i>must not exceed</i> the per project dollar limit for extraordinary maintenance or for non-instructional equipment.				
	4110	Custodial Services	Record expenditures for Custodial Services (4110) including salaries and expenses of custodians, janitors, and truck drivers.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	4120	Heating of Buildings	Record expenditures for Heating of Buildings (4120) including the cost of coal, fuel oil, gas, steam, and wood as well as the cost of contracted services.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
	4130	Utility Services	Record expenditures for Utility Services (4130) including the cost of water, trash disposal, sewage, hazardous waste disposal, electricity, telephone service, and non-heating fuels.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	4210	Maintenance of Grounds	Record expenditures for Maintenance of Grounds (4210) including the cost of salaries and expenses of groundskeepers, equipment operators, and aides.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	4220	Maintenance of Buildings	Record expenditures for Maintenance of Buildings (4220) including the salaries and expenses of building maintenance personnel, engineers, licensed tradespeople, painters, etc.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	4225	Building Security System	Record expenditures for Building Security Systems (4225). Expenditures for this purpose may not exceed the per project dollar limit for extraordinary maintenance (\$150,000) or non-instructional equipment (\$5,000). If greater, the cost must be reported as a Capital Equipment (7000) expenditure.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	4230	Maintenance of Equipment	Record expenditures for Maintenance of Equipment (4230) including salaries of repair personnel, supplies, materials and tools, equipment parts, and replacement of equipment and furnishings.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

## Appendix A: DESE Chart of Accounts (Continued)

NEW	Code	Function Name	Description	Object Codes
	4300	Extraordinary Maintenance	Record expenditures for Extraordinary Maintenance (4300) defined in 603 CMR 10.02. Expenditures can include the principal portion of a loan or the cost of a lease/purchase agreement. Expenditures classified as a 4000 account expenditure must not exceed the per project dollar limit for extraordinary maintenance (\$150,000). DO NOT report employee salaries in this category.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY19	4400	Technology Infrastructure, Maintenance, and Support—Salaries	Report personnel costs related to maintaining and supporting district technology infrastructure, including ISP, WAN, LAN, PBX systems, servers, and related software. Include salaries for district staff who provide maintenance and user support (e.g. IT help desk) for the central office and schools. <i>This function should correspond to EPIMS job codes 1201, 1224, and 6140.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03)
FY19	4450	Technology Infrastructure, Maintenance, and Support—All Other	Report contractual services, supplies and materials, and other costs related to maintaining and supporting district technology infrastructure, including ISP, WAN, LAN, PBX systems, servers, and related software. Expenditures for this purpose must not exceed the per project dollar limit for extraordinary maintenance (\$150,000) or for non-instructional technology equipment (\$5,000). Costs exceeding these limits must be reported as a Capital Equipment (7000) expenditure.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
<b>Benefits and Fixed Charges</b> Retirement and insurance programs, rental of land and buildings, debt service for current loans, and other recurring items, which are not generally provided for under another function.				
	5100	Employer Retirement Contributions	Record expenditures for Employee Retirement (5100), including contributions to employee retirement systems, social security contributions, contributions to pension plans and Medicaid contributions.	No objects
	5150	Employee Separation Costs	Record expenditures for Employee Separation (5150), including costs attributed to an employee's termination/retirement. Includes vacation pay, sick leave buyback and other benefits payable upon termination/retirement.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04)

NEW	Code	Function Name	Description	Object Codes
	5200	Insurance for Active Employees	Record expenditures for Insurance for Active Employees, including employee unemployment, health, and life insurance premiums or payments, and workers' compensation for active employees.	No objects
	5250	Insurance for Retired School Employees	Record expenditures for Insurance for Retired School Employees, including health insurance premiums for retired school employees.	No objects
	5260	Other Non-Employee Insurance	Record expenditures for Other Non-Employee Insurance, including insurance premiums for property, fire, liability, fidelity bonds, and judgments against the school district resulting from self-insurance.	No objects
	5300	Rental Lease of Equipment	Record expenditures for Rental Lease of Equipment (5300) [603 CMR 10.06], including annual operating lease/rental costs. Expenditures for this purpose may only exceed the per project dollar limit for extraordinary maintenance (\$100,000) or non-instructional equipment (\$5,000) for a three year period. After the third rental year the cost must be reported as a 7000 (fixed asset) expenditure. Do not include lease/purchase agreements, except in circumstances allowed by school finance regulations. [Guidelines: See Appendix A].	No objects
	5350	Rental Lease of Buildings	Record expenditures for Rental Lease of Buildings (5350) [603 CMR 10.06], including annual capital lease/rental costs. After the third rental year the cost must be reported as a 7000 (fixed asset) expenditure. Do not include lease/purchase agreements, except in circumstances allowed by school finance regulations. [Guidelines: See Appendix A].	No objects
	5400	Short Term Interest RANs	Record expenditures for reduction or full payment of short term Revenue Anticipation Notes (RANS) (due in one year or less) for interest (5400) [603 CMR 10.06].	No objects
	5450	Short Term Interest BANS	<b>Expenditures by the school committee (regional school districts only):</b> Record expenditures for reduction or full payment of short-term Bond Anticipation Notes (BANS) for interest (5450). <b>Expenditures by the city/town:</b> Record expenditures for Short Term Interest BANS (5450), annual interest charge on short-term borrowing for bond anticipation notes (BANS) for school purposes.	No objects

## Appendix A: DESE Chart of Accounts (Continued)

NEW	Code	Function Name	Description	Object Codes
	5500	Other Fixed Charges	Record expenditures for other Fixed Charges (5500), including the costs of public safety inspections, bank charges, and the costs of contracts for Medicaid billing.	<i>No objects</i>
	5550	School Crossing Guards	Record expenditures for School Crossing Guards (5550).	<i>No objects</i>
	5990	Indirect Cost Transfers	Record expenditures charged to grants for indirect cost transfers.	
<b>Community Services</b> Services provided by the school district for the community as a whole, or some segment of the community.				
	6200	Civic Activities	Record by major program area expenditures for Civic Activities and Community Services (6200) including the costs of citizen meetings, parent-teacher-student association activities, school council meetings and activities, public forums and lectures, and advisory council meetings. Include expenditures for Adult Education programs in the undistributed column.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	6300	Recreation Services	Record expenditures for Recreation (6300) by object.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	6800	Health Services to Non-Public Schools	Record by major program area and by object, expenditures for Non-Public School Health (6800).	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
	6900	Transportation to Non-Public Schools	Record by major program area and object, expenditures for Transporting Non-public pupils to and from school regardless of distance (6900). Costs can include: <ul style="list-style-type: none"> <li>Salaries, student transportation supervisors, dispatchers, school bus drivers, school bus maintenance personnel</li> <li>Salaries or the prorated share of salaries, clerical and support staff</li> <li>Fuel, lubrication, tires and school bus repairs</li> <li>Contracted service</li> <li>Insurance premiums</li> <li>School bus monitors</li> </ul> Transportation costs must reconcile with costs and students reported on Schedule 7, lines 4220 and 4230.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
<b>Acquisition, Improvement and Replacement of Fixed Assets</b> Acquisition of land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or acquisition of initial or additional <i>non instructional</i> equipment exceeding the \$5,000 unit cost and \$100,000 extraordinary maintenance cost as defined in 603 CMR 10.00. Costs corresponding to revenue received as a lump sum or progress payment revenue receipt from MSBA whether or not outstanding BANs exist. Costs directly related to a school construction project supported through local appropriation. Expenditures should include the principal portion of a loan (including BANs), the cost of a lease/purchase agreement, costs directly related to a school construction project supported through local appropriation, and costs corresponding to revenue received/earned as a grant receipt from MSBA whether or not outstanding BANs exist. Expenditures classified as a 7000 account expenditure must exceed the dollar limits for non-instructional equipment (\$5,000) unless part of a school construction project. See Guidance for Reporting Revenue and Expenditures for School Construction.				
	7100	Purchase of Land and Buildings (7100, 7200)	Record capital expenditures for Acquisition and Improvement of Sites (7100), including purchase of school building sites, improvement of school building sites, grading, landscaping, sewers, storm drains, retaining walls, and surfacing, capital leases costs, and the principal portion of a loan not reported in 8100.	<i>No objects</i>

## Appendix A: DESE Chart of Accounts (Continued)

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

NEW	Code	Function Name	Description	Object Codes
<b>Debt Retirement and Service</b> Retirement of debt and payment of interest and other debt costs. Principal and interest on <i>current</i> loans are not part of this function, but are reported in fixed charges (5400/5450).				
	8100	Debt Retirement/School Construction	<p>Only report in the school committee appropriation if you are reporting for a regional school district. Municipal districts report in city/town expenditures.</p> <p>Record annual expenditures relating to Long Term Debt Retirement/School Construction, Principal (8100), including the annual principal of loans used to finance the purchase or construction of schools. DO NOT include amounts bonded for extraordinary maintenance. DO NOT include bond anticipation notes (BANS). DO NOT include amounts paid to a member regional school district as part of a capital assessment. This information will be reported by the regional school district.</p>	No objects
	8200	Debt Service/School Construction	<p>Only report in the school committee appropriation if you are reporting for a regional school district. Municipal districts report in city/town expenditures. Record annual expenditures relating to Long Term Debt Service/School Construction, Interest (8200), including the annual Interest on bonds and loans used to finance the purchase or construction of schools. DO NOT include amounts bonded for extraordinary maintenance. DO NOT include bond anticipation notes (BANS). DO NOT include amounts paid to a member regional school district as part of a capital assessment. This information will be reported by the regional school district.</p>	No objects
	8400	Debt Service/Educ and Other (8400, 8600)	<p>Only report in the school committee appropriation if you are reporting for a regional school district. Municipal districts report in city/town expenditures. Record annual expenditures related to Long Term Debt Service/Educational Expenditures (8400), including annual Interest on bonds and loans used to finance the purchase of educational expenditures and for other equipment and maintenance costs, such as books, instructional equipment, and extraordinary maintenance.</p> <p><i>Report the principal of these loans in the cost category of the purchase (e.g. fixed assets, instructional technology, etc.). Expenditures relating to principal for Extraordinary Maintenance should be reported as 4300. Expenditures relating to principal for other equipment and maintenance costs should be reported in the appropriate cost categories (e.g. fixed assets).</i></p>	No objects



## Appendix A: DESE Chart of Accounts (Continued)

NEW	Code	Function Name	Description	Object Codes
	8600	Debt Service/Educ and Other (8400, 8600)	Only report in the school committee appropriation if you are reporting for a regional school district. Municipal districts report in city/town expenditures. Record annual expenditures related to Long Term Debt Service/Other Equipment and Maintenance Costs (8600), including the annual Interest on bonds and loans used to finance the purchase of non-instructional equipment, and to pay for capital maintenance projects in excess of one hundred thousand dollars (\$100,000). <i>Principal costs should be reported in the appropriate 7000 series</i>	No objects
<b>Programs with Other School Districts</b> Transfers of payments to other school districts or to non-public schools for services provided to students residing in the sending city or town.				
	9100	Tuition to Mass. Schools	Record, by major program area, tuition payments to other Massachusetts school districts (9100), including tuition or transfer payments to other public school districts in Massachusetts for resident students.	No objects
	9110	Tuition for School Choice	School Choice Tuition (9110) is treated as an expenditure. <b>School Committee - Regional School Districts Only</b> Tuition payments to choice or charter schools by a regional school district are calculated by DESE and sent to DOR, and deducted from its Chapter 70 payment. These amounts are populated on the EOYR. Note that both choice and charter tuition are current-year calculations which means that monthly charges through the first eleven months are estimates. In some cases, choice receiving districts have been paid more through May than their final annual amount turns out to be. In this case DOR will recoup the overpayment by adding it to the choice assessment in the June distribution. Accountants/auditors should do a ledger adjustment to reflect this adjustment. <b>City/Town</b> Tuition payments to choice or charter schools by a sending school district are deducted from its Chapter 70 payment.	No objects

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

## Appendix A: DESE Chart of Accounts (Continued)

NEW	Code	Function Name	Description	Object Codes
	9200	Tuition to Out-of-State Schools	Record, by major program area, Tuition to Out-of-State Schools (9200), tuition or transfer payments to school districts in other states for resident students.	No objects
	9300	Tuition to Non-Public Schools	Record, by major program area, Tuition to Non-Public Schools (9300), tuition or transfer payments to non-public schools for resident students.	No objects
	9400	Tuition to Collaboratives	Record, by major program, tuition payments to Collaboratives (9400) for tuition paid to Collaboratives for resident students. Report other Collaborative-provided services in the appropriate function.	No objects
	9500	Regional School Assessment	Record payment for assessments to member regional school districts (9500) in accordance with regional school district agreements. Include both the academic and vocational assessments, as appropriate. Include the total assessment including operating, transportation, and capital costs. Members of Bristol and Norfolk County who are charged tuition increments above the county assessment should report the tuition payments on this line.	No objects

### Object Code Expenditures

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

#### 01 Salaries Professional

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

#### 02 Salaries Secretarial and Clerical

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

#### 03 Salaries Other

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

#### 04 Contract Services

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

#### 05 Supplies and Materials-

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

#### 06 Other Expenditures -

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

#### 09 Transfers –

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



## Appendix B: OPEB Report

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

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## Appendix B: OPEB Report (Continued)

- Concord-Carlisle Regional School District  
GASB Statements No. 74 and No. 75
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March 17, 2021

Mr. Jared Stanton  
Director of Finance  
Concord-Carlisle Regional School District  
120 Meriam Road, Ripley Building  
Concord, MA 01742

Dear Mr. Stanton:

For the purpose of satisfying the requirements of the Government Accounting Standards Board (GASB) Statements No. 74 and No. 75, Stone Consulting, Inc. has prepared a set of illustrative tables and other Required Supplementary Information (RSI) based on the June 30, 2019 actuarial valuation of the Concord-Carlisle Regional School District Other Post-employment Benefits (OPEB) plan performed by Stone Consulting, Inc. The valuation and this report were prepared using generally accepted actuarial principles and practices and meet the parameters set by the Governmental Accounting Standards Board (GASB).

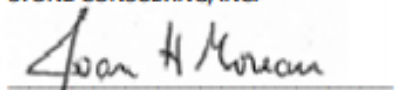
For GASB 74, the results are as of a valuation date of June 30, 2019, and an OPEB plan fiscal year-end of June 30, 2020. For GASB 75, the results are as of a valuation date of June 30, 2019, a measurement date of June 30, 2020, and a reporting date of June 30, 2020. To the best of our knowledge, this report is complete and accurate, and the assumptions used represent our best estimate of anticipated experience of the system unless required by statute or by the GASB standard.

We are pleased to present these exhibits. If the Concord-Carlisle Regional School District or the Concord-Carlisle Regional School District OPEB Trust has any questions on the content of this report, we would be glad to respond. Please note that this report is meant to be used in its entirety. Use of excerpts of this report may result in a misleading or inaccurate understanding of the results.

Stone Consulting, Inc. is completely independent of the Concord-Carlisle Regional School District or the CCRSD OPEB Trust, including any of their officers and key personnel. Neither we or anyone else closely associated with us has any relationship with the Concord-Carlisle Regional School District or the CCRSD OPEB Trust which would impair our independence, other than this or related assignments, such as work for the Concord Retirement System or the Town of Concord OPEB Trust.

The undersigned are consultants for Stone Consulting, Inc. and members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

Respectfully submitted,  
STONE CONSULTING, INC.



Joan H. Moreau, ASA  
Member, American Academy of Actuaries



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



## Appendix B: OPEB Report (Continued)

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

### SECTION I – ACTUARIAL RESULTS

#### Summary of Results

The most recent actuarial OPEB valuation performed by Stone Consulting for the Concord-Carlisle Regional School District was on June 30, 2019. Participant census data as of June 30, 2019 was supplied by the Concord-Carlisle Regional School District and liabilities were first determined as of that date. Update procedures were used to roll the Total OPEB Liability from the valuation date to June 30, 2020, the OPEB plan's fiscal year-end (GASB 74) and the measurement date (GASB 75).

The key results as of June 30, 2020 were:

Total OPEB Liability	\$ 17,817,678
Plan Fiduciary Net Position	<u>5,282,637</u>
Net OPEB Liability	\$ 12,535,040

- "Total OPEB Liability" is the total liability for all benefits as of the reporting date and is based on a projection of future liabilities based on Concord-Carlisle Regional School District's actuarial assumptions.
- "Plan Fiduciary Net Position" is the amount of assets available and in the OPEB trust as of the end of the 2020 Fiscal Year, 06/30/2020.
- "Net OPEB Liability" is the difference between the above two figures and is the amount of the future liability not funded as of the reporting date.

These amounts are calculated by using what is referred to as the "Entry Age Normal" actuarial cost method, which is the method required by GASB. Note, also, that these figures are intended for financial reporting and are not intended to be used to determine funding of the OPEB plan.

#### Normal Cost

Normal Cost for Plan Year 2020	\$ 478,637
--------------------------------	------------

"Normal" or "Service" Cost is the cost of benefits accruing in each year. This figure is based on an interest rate of 6.75% and the Entry Age Normal Cost Method. Because the Normal Cost used for Plan Year 2020 is a beginning-of-year number, it is calculated using the discount rate, assumptions, and participant data used in the prior GASB 74/75 report. Changes due to assumptions and experience are then calculated at the end of the measurement period.

## Appendix B: OPEB Report (Continued)

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

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#### Discount Rate at June 30, 2020

Results at June 30, 2020 use a discount rate of 6.25%. The 6.25% is based on an assessment of the Concord-Carlisle Regional School District OPEB Trust's investment strategy and should be thought of as a blend of the expected long-term rate of return on Trust assets and the municipal bond rate. The rate is determined based on a projection of future cash flows and assumes that the Concord-Carlisle Regional School District makes additional cash contributions according to the funding schedule on page 10. Should the future contribution amount schedule change or the target asset allocation change, the valuation discount rate would likely change.

#### Funding

Valuations performed for GASB 74/75 purposes are not intended to be funding valuations. Rather, they are intended for use by accountants in developing financial statements. The rules set forth by GASB are designed to ensure that all entities report on a comparable basis. Development of a funding schedule requires additional assumptions and a separate actuarial valuation. The Concord-Carlisle Regional School District has asked Stone Consulting to develop a plan to fund its liability on an actuarial basis according to the following assumptions:

- The Entry Age Normal actuarial cost method used in determining the liability and Normal Cost
- Closed amortization of the unfunded liability over 26 years commencing in Fiscal Year 2009, increasing 3.00% annually.
- 6.75% discount rate (this rate does not need to tie into the GASB 74/75 cash flow analysis)
- Normal Cost increases of 4.00%

In general, the funding amount is an amount to cover the Normal Cost for the year plus an amount to amortize the unfunded liability over a period of time using a particular pattern (level, increasing, etc.). Using the EAN Method and a 6.75% discount rate, the Actuarially Determined Contribution (ADC) for Fiscal Year 2021, including interest to the assumed payment date of 12/31/2020, is \$1,394,766. The ADC is composed of two parts, a cash contribution of \$802,133 plus a pay-as-you-go amount of \$592,634, which is contributed in the form of active and retiree premium payments.

Use of a different cost method, discount rate, or other assumptions would give a different number for the Normal Cost, the unfunded OPEB Liability, and amortization amount.

The funding schedule is included on page 10 of this report.

## Appendix B: OPEB Report (Continued)

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

### GASB Statement No. 74 – Net OPEB Liability

The components of the Net OPEB Liability for the Concord-Carlisle Regional School District OPEB Trust as of an OPEB plan Fiscal Year-end of June 30, 2020 were as follows:

	FY 2020	FY 2019
<b>Total OPEB Liability</b>		
Service Cost	\$ 478,637	\$ 526,347
Interest	1,135,226	1,232,627
Changes in Benefit Terms	0	0
Differences between expected and actual experience	0	(2,543,599)
Changes of assumptions	107,901	0
Benefit payments	(487,228)	(734,053)
<b>Net change in Total OPEB liability</b>	<b>\$ 1,234,535</b>	<b>\$ (1,518,678)</b>
<b>Total OPEB Liability – beginning (6.75%)</b>	<b>16,583,142</b>	<b>18,101,820</b>
<b>Total OPEB Liability – ending (6.25%) (a)</b>	<b>\$ 17,817,678</b>	<b>\$ 16,583,142</b>
<b>Plan Fiduciary Net Position</b>		
Contributions – employer*	\$ 1,050,672	\$ 1,334,053
Net Investment Income	168,955	215,847
Benefit payments	(487,228)	(734,053)
Administrative expenses	0	0
<b>Net change in Plan Fiduciary Net Position</b>	<b>\$ 732,399</b>	<b>\$ 815,847</b>
<b>Plan Fiduciary Net Position – beginning</b>	<b>4,550,238</b>	<b>3,734,391</b>
<b>Plan Fiduciary Net Position – ending (b)</b>	<b>\$ 5,282,637</b>	<b>\$ 4,550,238</b>
<b>Net OPEB Liability – ending (a) – (b)</b>	<b>\$ 12,535,040</b>	<b>\$ 12,032,904</b>
<b>Plan Fiduciary Net Position as a percentage of Total OPEB Liability</b>	<b>29.6%</b>	<b>27.4%</b>

\*Employer contribution of \$487,228 of Pay-As-You-Go and a \$563,444 cash contribution for FY2020.

Update procedures were used to roll the Total OPEB Liability from the valuation date (06/30/2019) to the OPEB plan's Fiscal Year-end (06/30/2020). [GASB Statement No. 74, Paragraph 35(c)]

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



## Appendix B: OPEB Report (Continued)

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

### Changes from Prior Report

The assumption change of \$107,901 consists of a \$1,082,281 increase in liabilities due to reduction in the discount rate from 6.75% to 6.25% and a \$974,381 decrease in liabilities due to removal of the Cadillac Tax assumption.

Benefit payments for Fiscal Year 2019 are based on the 6/30/2018 valuation. The decrease in benefit payments is due to lower-than-expected premium increases and a correction in the calculation of the employer portion of the premium payments.

### Distribution of the Member Population

Concord-Carlisle Regional School District OPEB Trust – Membership as of June 30, 2020

	2020	2019
Retired, Disabled, Survivors and Beneficiaries receiving benefits	80	76
Inactive plan members entitled to but not yet receiving benefit payments *	0	0
Active plan members	227	226
<b>Total</b>	<b>307</b>	<b>302</b>

These numbers are based on the data supplied by the Concord-Carlisle Regional School District as of June 30, 2020. Note that these membership numbers count a retiree and a spouse as only one member, even if they have separate policies.

\* The number of inactive plan members was not available from the MTRS as of June 30, 2020, but we believe it is immaterial.

## Appendix B: OPEB Report (Continued)

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

### Development of Exhibits

#### DISCOUNT RATE

Total OPEB Liability as of the plan's fiscal year-end (June 30, 2020) is calculated using a discount rate assumption of 6.25%. To calculate this rate, Stone Consulting has conducted a cash flow study of the Trust assets and liabilities. Using a rate consistent with the Trust's investment strategy (6.25%), we determine the length of time for which the assets would support OPEB benefit payments for current and projected new employees. For the Concord-Carlisle Regional School District OPEB Trust, there is no depletion point. The present value of OPEB benefits is then calculated using a rate consistent with the Trust's investment strategy (6.25%) before the depletion point and a rate based on 20-year Municipal General Obligation bonds as shown in the Bond Buyer 20 Bond Index (2.21% as of June, 2020) after the depletion point. Finally, a single rate producing an equivalent present value of benefits is calculated. This is the 6.25% rate we have used for the Concord-Carlisle Regional School District (GASB 75) and the Concord-Carlisle Regional School District OPEB Trust (GASB 74). One of the objectives of the provisions introduced by GASB 74 and 75 is to examine how benefit payments and plan contributions and investment earnings interact on a cash flow basis. GASB 74 and 75 require that these amounts be calculated with the Fair Value of Assets and using the Entry Age Normal cost method.

Projected contributions for each year are the sum of cash payments and the pay-as-you-go funding of the retirees. Consistent with the requirements of GASB Statement No. 74 and 75, we have first assigned the contribution to the cost of projected new entrants prior to allocating the remainder to cover existing actives and inactive employees.

As of June 30, 2020, the Concord-Carlisle Regional School District's Fiduciary Net Position was projected to be available to make all future benefit payments of current active and inactive employees per the methodology contained in GASB 75. Thus, the long-term expected rate of return on investments was applied for all benefit periods when calculating the Net OPEB Liability.

The long-term rate of return which was used to develop the discount rate of 6.25% includes the effect of inflation (not subtracted out as in the real rates of return). It is based on a combination of expected rates of return on the mix of current and expected investments over a long-term period. These expectations are based on current market conditions, historical experience and future expectations. It assumes a rebalancing of assets on an ongoing basis as well as a constant monitoring of asset allocation and manager performance.

GASB Statement No. 74, Paragraph 34(b)(3) requires that an annual money-weighted rate of return be developed using the market value of assets at the beginning of the Plan Year, along with monthly cash flows. This has been done for the 2020 Fiscal year, and is shown below:

Fiscal Year	2020
Money-Weighted Rate of Return	3.31%

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

## Appendix B: OPEB Report (Continued)

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

### Discount Sensitivity

The following presents Concord-Carlisle Regional School District OPEB Trust's Net OPEB Liability calculated at the valuation discount rate of 6.25%, as well as at discount rates one percent higher (7.25%) and one percent lower (5.25%).

OPEB Plan Fiscal Year-End	1% Decrease (5.25%)	Current Discount Rate (6.25%)	1% Increase (7.25%)
06/30/2020	\$ 15,065,440	\$ 12,535,040	\$ 10,472,983

### Sensitivity of Current Valuation to Funding Level

To give Concord-Carlisle Regional School District and the OPEB Trust some idea of the sensitivity of the discount rate employed in the GASB valuation to the assumed funding level, Stone Consulting has performed depletion analysis under various funding scenarios. If the Concord-Carlisle Regional School District were to continue making \$563,444 contributions to the OPEB trust through Fiscal Year 2039, the length of the current funding schedule, the discount rate employed would remain at the long-term rate of return. Alternately, if contributions were made according to the funding schedule on page 10 for ten years then cease, the trust would also maintain the discount rate of 6.25%. Lower returns than 6.25% per annum will increase the number of years the Concord-Carlisle Regional School District needs to contribute in order to use the long-term rate of return for GASB 74 and 75.

These sensitivity calculations assume the same assumptions and methods as used in the original valuation with only a change in the amount the Concord-Carlisle Regional School District plans to contribute. They also assume no change in the Concord-Carlisle Regional School District investment strategy. A change in such strategy would also impact the discount rate determined.

### Trend Sensitivity

For postretirement medical plans in particular, the calculated actuarial values are highly sensitive to the assumed rate of health care cost trend. This is due to the compounding effect of the annual trend rates assumed for medical costs, as opposed to pension valuations where benefit levels typically remain fixed.

The following table illustrates the effect on our valuation results of a 1% increase or decrease in the assumed rates of health care cost trend in each year.

OPEB Plan Fiscal Year-End	1% Decrease	Base Trend *	1% Increase
06/30/2020	\$ 10,050,447	\$ 12,535,040	\$ 15,675,502

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



## Appendix B: OPEB Report (Continued)

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

### Long-Term Expected Real Rate of Return

The long-term expected real rate of return reflects the expected rate of return on plan assets adjusted for the expected rate of inflation. Note that the discount rate includes the effect of inflation. The long-term real rate of return removes the effect of inflation on the return amounts. It is a long-term assumption and is meant to reflect a best estimate of future experience, based on the expected asset allocation. The allocation percentages are based on information provided by the Concord-Carlisle Regional School District and the Plan's asset consultant, ICMA-RC for the VantageTrust II Model Portfolio Aggressive and Moderate Funds. Real rates of return are based on real expected returns provided by ICMA-RC. The target allocation is based on an allocation of 12% of assets in the Moderate Fund and 88% in the Aggressive Fund.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Geometric)
US Large Cap	57.41%	4.6%
US Mid Cap	3.94%	6.5%
US Small Cap	1.16%	4.8%
International Equity	12.67%	4.6%
EM Equity	3.78%	7.8%
US Aggregate Bonds	16.81%	0.2%
TIPS	0.39%	0.0%
US High Yield Bonds	3.06%	2.0%
U.S. Long-Duration Treasuries	0.22%	0.0%
US Government/Credit Fixed Income	0.56%	0.0%

## Appendix B: OPEB Report (Continued)

■ Concord-Carlisle Regional School District

GASB Statements No. 74 and No. 75

### Schedule of Changes in OPEB Trust Net OPEB Liability and Related Ratios – GASB 74

(Amounts in Thousands)

Fiscal Year *	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>TOTAL OPEB LIABILITY</b>										
Service cost	479	526	516	496						
Interest	1,135	1,233	1,104	1,043						
Change of benefit terms	0	0	0	0						
Differences between expected and actual experience	0	(2,544)	244	0						
Change of assumptions	108	0	753	-						
Benefit payments	(487)	(734)	(701)	(616)						
<b>Net change in Total OPEB Liability</b>	<b>1,235</b>	<b>(1,519)</b>	<b>1,916</b>	<b>924</b>						
<b>Total OPEB Liability - beginning</b>	<b>16,583</b>	<b>18,102</b>	<b>16,186</b>	<b>15,262</b>						
<b>Total OPEB Liability - ending</b>	<b>17,818</b>	<b>16,583</b>	<b>18,102</b>	<b>16,186</b>	*					
<b>PLAN FIDUCIARY NET POSITION</b>										
Contributions - employer	1,051	1,334	1,437	1,321						
Contributions - employee	0	0	0	0						
Net Investment Income	169	216	242	293						
Benefit payments	(487)	(734)	(701)	(616)						
Administrative expense	0	0	0	0						
Other	0	0	0	0						
<b>Net change in Plan Fiduciary Net Position</b>	<b>732</b>	<b>816</b>	<b>977</b>	<b>998</b>						
<b>Plan Fiduciary Net Position - beginning</b>	<b>4,550</b>	<b>3,734</b>	<b>2,757</b>	<b>1,759</b>						
<b>Plan Fiduciary Net Position - end</b>	<b>5,283</b>	<b>4,550</b>	<b>3,734</b>	<b>2,757</b>						
<b>Concord-Carlisle Regional School District Net OPEB Liability –ending</b>	<b>12,535</b>	<b>12,033</b>	<b>14,367</b>	<b>13,429</b>						
<b>Plan Fiduciary Net Position as a percentage of the Total OPEB Liability</b>	<b>29.6%</b>	<b>27.4%</b>	<b>20.6%</b>	<b>17.0%</b>						
<b>Money-Weighted Rate of Return</b>	<b>3.31%</b>	<b>5.04%</b>	<b>7.05%</b>	<b>12.36%</b>						

## Appendix B: OPEB Report (Continued)

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

### Schedule of Plan Contributions - GASB 74

Plan Year-Elend of June 30,	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Actuarially Determined Contribution	\$1,349	\$1,446	\$1,410	\$1,436						
Contributions in relation to the Actuarially Determined Contribution	(1,051)	(1,334)	(1,437)	(1,321)						
Contribution deficiency / (excess)	\$298	\$112	(\$27)	\$115						

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

## Appendix B: OPEB Report (Continued)

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

### Funding Schedule

#### Concord-Carlisle Regional School District OPEB Trust

EAN Funding Schedule; 20 Years from 07/01/2019 (FY 2020) at 6.75% (NOT recomputed from prior report)

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

<sup>1</sup> Assumes 4.00% annual increase in normal cost and a static group of actives.

<sup>2</sup> Assumes 3.00% annual increase in amortization payment.

<sup>3</sup> The projected benefit cost, or Pay-As-You-Go amount, is for the current group of actives and retirees and is shown for the calendar year. It does not include any future hires. It is not directly comparable to the funding contribution but is included for illustrative purposes only. It does illustrate, in the short-term, the estimated amount of claims costs for retirees. However, the retiree amount is expected to grow as new employees retire or become disabled.

<sup>4</sup> Assumes timing of contribution at 12/31/2019.

## Appendix B: OPEB Report (Continued)

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

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

NET EXTERNAL CASH FLOW				
	Beginning of month	Middle of Month	End of Month	Periods Invested**
Starting Value* (7/1/2019)	\$4,550,238.39			12
Cash Flows:				
July				11
August	600,000.00			10
September				9
October				8
November				7
December				6
January				5
February				4
March				3
April				2
May				1
June				0
Ending Value* (6/30/2020)	\$5,319,193.20			Sum:
				\$ 5,319,193.20

\* Beginning-of-year value shown does not include any payables or receivables, except those related to investments. End-of-year excludes payables of \$36,556.00.

\*\* Middle of period cash flows are given an additional half period of interest, and beginning of period cash flows are given an additional full period.

Return Rate: 3.31%

## Appendix B: OPEB Report (Continued)

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

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

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
<b>Balances at beginning of Measurement Period (07/01/2019)</b>	\$ 16,583,142	\$ 4,550,238	\$ 12,032,904
<b>Changes for the Year:</b>			
Service Cost	478,637		478,637
Interest	1,135,226		1,135,226
Change in benefit terms	0		0
Differences between expected and actual experience	0		0
Change in assumptions	107,901		107,901
Contributions - employer		1,050,672	(1,050,672)
Contributions - employee		0	0
Net investment income		168,955	(168,955)
Benefit payments, including refunds of employee contributions	(487,228)	(487,228)	0
Administrative expense		0	0
Other changes		0	0
Net Changes	<u>1,234,535</u>	<u>732,399</u>	<u>502,136</u>
<b>Balances at end of Measurement Period (06/30/2020)</b>	\$ 17,817,678	\$ 5,282,637	\$ 12,535,040

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

Update procedures were used to roll the Total OPEB Liability from the valuation date (06/30/2019) to the measurement date (06/30/2020). [GASB Statement No. 75, Paragraph 28]

Plan Fiduciary Net Position as a percentage of Total OPEB Liability	29.6%
Covered Employee Payroll *	\$19,859,253
Net OPEB Liability as a percentage of payroll	63.1%

\* Fiscal Year 2020 pensionable payroll.

## Appendix B: OPEB Report (Continued)

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

### Projection of the Net OPEB Liability

#### TOTAL OPEB LIABILITY (TOL)

The Total OPEB Liability at the beginning of the measurement period (07/01/2019) is equal to the Actuarial Accrued Liability (AAL) calculated at 06/30/2019. Any differences between the projected amount and the actual value that are not the result of changes in assumptions or plan provisions are recognized as "Differences between expected and actual experience." GASB Statement No. 75, Paragraph 42 requires that the AAL be calculated under the Entry Age Normal Cost Method. The components of the AAL (calculated as of 06/30/2019 at a discount rate of 6.25%) are as follows:

Actives	\$ 9,603,625
Retirees, Disabled, Beneficiaries, and Vested Terminated	<u>7,102,331</u>
Total	\$ 16,705,956

The TOL is projected to the end of the measurement period (06/30/2020) by adding the changes resulting from experience, assumption changes, and changes to plan provisions. Interest is given to the TOL, Service Cost, and paid benefits, and added to the total, less the projected benefit payments for the year. Changes due to expected and actual gains on plan assets will be recognized over a five-year period [GASB Statement No. 75, Paragraph 43b], and liabilities arising from changes in plan structure or assumptions will be spread over the average of the expected remaining service lives of all employees that are provided with OPEB through the OPEB plan (active employees and inactive employees) [GASB Statement No. 75, Paragraph 43a]. Changes in plan provisions are recognized immediately.

#### PLAN FIDUCIARY NET POSITION (FNP)

GASB Statement No. 75 requires that the Fair Value of Assets be used for the Fiduciary Net Position. We have used the Market Value of Assets, adjusted for payables and receivables. Net investment income is the portion of the change in assets during the measurement period that is not attributed to employee/employer contributions, benefits payments, administrative expense, or other changes.

The projected Net OPEB Liability (NOL) for the end of the year is the portion of the TOL not covered by the FNP.



## Appendix B: OPEB Report (Continued)

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

### OPEB Expense Components

Components of Concord-Carlisle Regional School District's OPEB Expense for the Fiscal Year ended June 30, 2020 [GASB 75, Paragraph 43] are shown below.

NOTE*	Description	Fiscal 2020	Fiscal 2019
A	Service Cost	\$ 478,637	\$ 526,347
A, B	Interest	1,135,226	1,232,627
C	Differences between Expected and Actual Experience	(419,736)	(419,736)
D	Changes of Assumptions	17,805	0
D	Changes to Benefit Provisions	0	0
E	Projected Earnings on Plan Investments	(326,157)	(272,321)
F	Differences between Projected and Actual Earnings on Plan Investments	12,697	(18,743)
A	Administrative Expense	0	0
A	Other Changes in Fiduciary Net Position	0	0
	<b>Total OPEB Expense</b>	<b>\$ 898,472</b>	<b>\$ 1,048,173</b>

\* Notes shown on page 15. Amounts are based on the following dates:

- Valuation date: June 30, 2019
- Measurement date: June 30, 2020
- Reporting date: June 30, 2020

### CHANGES IN METHODS, ASSUMPTIONS, AND PLAN PROVISIONS

The discount rate was changed from 6.75% to 6.25%. Liabilities due to the impact of the Cadillac tax were removed in accordance with the repeal of this tax.



## Appendix B: OPEB Report (Continued)

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

### NOTES

- A. See the RSI schedule of changes to the Net OPEB Liability, on page 12.
- B. Events that impact the Total OPEB Liability are assumed to happen evenly throughout the period. In addition, the amount of interest is calculated using an interest rate equal to the discount rate that was used to determine the service cost. The amount is determined as follows:

Description	Amount for Period (a)	Portion of Period (b)	Interest Rate (c)	Interest on the Total OPEB Liability (a) x (b) x (c)
Beginning Total OPEB Liability	\$ 16,583,142	100%	6.75%	\$ 1,119,362
Service cost	478,637	100%	6.75%	32,308
Benefit payments	\$ (487,228)	50%	6.75%	(16,444)
Interest				\$ 1,135,226

- C. Differences between expected and actual experience recognized in the current period in accordance with paragraph 43a of Statement 75. For the detailed calculation of this amount, see the schedule on page 17.
- D. Assumption and plan provision changes recognized in OPEB Expense in the current period in accordance with paragraph 43a of Statement 75. For detailed calculations of these amounts, see the schedule on page 17.
- E. Changes in the amounts invested are assumed to occur evenly throughout the period. In addition, the amount of projected earnings on plan investments is calculated using the assumed rate of return on plan investments as of the beginning of the period. The amount is determined as follows:

Description	Amount for Period (a)	Portion of Period (b)	Projected Rate of Return (c)	Projected Earnings (a) x (b) x (c)
Beginning plan Fiduciary Net Position	\$ 4,550,238	100%	6.75%	\$ 307,141
Employer contributions	1,050,672	50%	6.75%	35,460
Employee contributions	0	50%	6.75%	0
Benefit payments	(487,228)	50%	6.75%	(16,444)
Administrative expense	0	50%	6.75%	0
Total projected earnings				\$ 326,157
Actual earnings				168,955
Difference between projected and actual earnings				\$ 157,203

Differences between projected and actual earnings recognized in the current period in accordance with paragraph 43b of Statement 75. For detailed calculation of this amount, see the schedule on page 17.

## Appendix B: OPEB Report (Continued)

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

### OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB [GASB 75, Paragraph 56 h.]

	Deferred Outflows Of Resources	Deferred Inflows Of Resources
Differences between expected and actual experience	\$ 0	\$ (1,704,128)
Changes of assumptions	90,095	0
Net difference between projected and actual earnings on plan investments	99,570	0
<b>Total</b>	<b>\$ 189,665</b>	<b>\$ (1,704,128)</b>

Year Ending June 30, *	Recognition
2021	\$ (389,233)
2022	(389,233)
2023	(359,195)
2024	(370,490)
2025	(7,379)
Thereafter	1,068

\*The years are based on measurement date of June 30, 2020. For GASB 75, the reporting date is the same as the measurement date.

## Appendix B: OPEB Report (Continued)

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

### Increase / (Decrease) in OPEB Expense Arising from the Recognition of Gains and Losses – GASB 75

#### Increase / (Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences between Expected and Actual Experience

Fiscal Year	Differences between actual and expected experience	Recognition period (years)	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
2018	\$ -	5.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2019	\$ (2,543,599)	6.06		\$ (419,736)	\$ (419,736)	\$ (419,736)	\$ (419,736)	\$ (419,736)	\$ (419,736)	\$ (25,184)	\$ -	\$ -
2020	\$ -	6.06			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net increase (decrease) in OPEB expense			\$ -	\$ (419,736)	\$ (419,736)	\$ (419,736)	\$ (419,736)	\$ (419,736)	\$ (419,736)	\$ (25,184)	\$ -	\$ -

#### Increase / (Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions

Fiscal Year	Change of assumptions	Recognition period (years)	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
2018	\$ -	5.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2019	\$ -	6.06		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2020	\$ 107,901	6.06			\$ 17,805	\$ 17,805	\$ 17,805	\$ 17,805	\$ 17,805	\$ 17,805	\$ 1,068	\$ -
Net increase (decrease) in OPEB expense			\$ -	\$ -	\$ 17,805	\$ 17,805	\$ 17,805	\$ 17,805	\$ 17,805	\$ 17,805	\$ 1,068	\$ -

#### Increase/(Decrease) in OPEB Expense Arising from the Recognition of Differences between Expected and Actual Earnings on OPEB Plan Investments

Fiscal Year	Differences between projected and actual earnings on OPEB plan investments	Recognition period (years)	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
2018	\$ (150,191)	5	\$ (30,038)	\$ (30,038)	\$ (30,038)	\$ (30,038)	\$ (30,038)	\$ -	\$ -	\$ -	\$ -	\$ -
2019	\$ 56,474	5		\$ 11,295	\$ 11,295	\$ 11,295	\$ 11,295	\$ 11,295	\$ -	\$ -	\$ -	\$ -
2020	\$ 157,203	5			\$ 31,441	\$ 31,441	\$ 31,441	\$ 31,441	\$ 31,441	\$ -	\$ -	\$ -
Net increase (decrease) in OPEB expense			\$ (30,038)	\$ (18,743)	\$ 12,697	\$ 12,697	\$ 12,697	\$ 42,735	\$ 31,441	\$ -	\$ -	\$ -

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## Appendix B: OPEB Report (Continued)

### ■ Concord-Carlisle Regional School District

GASB Statements No. 74 and No. 75

#### Deferred Outflows and Deferred Inflows of Resources Arising from Gains and Losses

##### Deferred Outflows and Deferred Inflows of Resources Arising from Differences between Expected and Actual Experience

Fiscal Year	Experience Losses (a)	Experience Gains (b)	Amounts Recognized in OPEB Expense through June 30, 2020 (c)	BALANCES AT JUNE 30, 2020	
				Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
2018	\$ -	\$ -	\$ -	\$ -	\$ -
2019	\$ -	\$ (2,543,599)	\$ (839,472)	\$ -	\$ (1,704,128)
2020	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>				\$ -	\$ (1,704,128)

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

Fiscal Year	Increases in the Total OPEB Liability (a)	Decreases in the Total OPEB Liability (b)	Amounts Recognized in OPEB Expense through June 30, 2020 (c)	BALANCES AT JUNE 30, 2020	
				Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
2018	\$ -	\$ -	\$ -	\$ -	\$ -
2019	\$ -	\$ -	\$ -	\$ -	\$ -
2020	\$ 107,901	\$ -	\$ 17,805	\$ 90,095	\$ -
<b>TOTAL</b>				\$ 90,095	\$ -

##### Deferred Outflows and Deferred Inflows of Resources

##### Arising from Differences between Expected and Actual Earnings on OPEB Plan Investments

Fiscal Year	Investment Earnings Less than Projected (a)	Investment Earnings More than Projected (b)	Amounts Recognized in OPEB Expense through June 30, 2020 (c)	BALANCES AT JUNE 30, 2020	
				Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
2018	\$ -	\$ (150,191)	\$ (90,114)	\$ -	\$ (60,076)
2019	\$ 56,474	\$ -	\$ 22,590	\$ 33,884	\$ -
2020	\$ 157,203	\$ -	\$ 31,441	\$ 125,762	\$ -
<b>TOTAL</b>				\$ 159,646	\$ (60,076)
<b>NET TOTAL</b>				\$ 99,570	

## Appendix B: OPEB Report (Continued)

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

#### Population Data

- A. DISTRIBUTION BY AGE: RETIREES, BENEFICIARIES, AND SURVIVORS; Includes 19 retirees split between CPS and CCRSD  
(Includes retirees with life only)

Age	Total
0-19	0
20-24	0
25-29	0
30-34	0
35-39	0
40-44	0
45-49	0
50-54	0
55-59	0
60-64	2
65-69	21
70-74	28
75-79	19
80-84	16
85-89	8
90-94	5
95-99	1
100+	0
TOTAL	100

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

## Appendix B: OPEB Report (Continued)

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

### B. ACTIVE PARTICIPANTS

# OF PARTICIPANTS\*

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

\* "Pre-Mandatory Medicare eligible" means hired March 31, 1986 or before. "Mandatory Medicare eligible" means hired after March 31, 1986. Employees hired March 31, 1986 or before do not contribute to Medicare.

### C. PLAN DEFINITION TABLE; INCLUDES TOWN OF CONCORD<sup>(1)</sup>

Name of Plan	Type of Plan	Ind Rate	Retirees Enrolled	Fam Rate	Retirees Enrolled	EE Cont % <sup>(2)</sup>
Fallon Direct Care	Commercial Managed Care	\$654.00	3	\$1,749.00	0	40%/45%
Fallon Select Care	Commercial Managed Care	\$703.00	4	\$1,877.00	6	40%/45%
Fallon Select Care HSA-Qualified	Commercial Managed Care	\$576.00	0	\$1,539.00	2	40%/45%
Harvard Pilgrim Benchmark HMO	Commercial Managed Care	\$908.00	12	\$2,387.00	6	37%/45%
Harvard Pilgrim HSA-Qualified	Commercial Managed Care	\$717.00	0	\$1,886.00	1	37%/45%
Harvard Pilgrim PPO Out Of Area	Commercial Managed Care	\$1,965.00	2	\$5,188.00	0	50%/50%
Tufts Benchmark EPO	Commercial Managed Care	\$860.00	32	\$2,335.00	8	39%/48%
Tufts Medicare Pref. Low Income Subsidy	Medicare Managed Care	\$314.00	3	NA	NA	50%
Tufts Medicare Preferred HMO	Medicare Managed Care	\$314.00	153	NA	NA	50%
Tufts Group Supplement Plan	Medicare Indemnity	\$430.00	289	NA	NA	50%
Life Insurance	Life Insurance	\$4.80	88	NA	NA	50%

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

<sup>(2)</sup> Individual/Family

## Appendix B: OPEB Report (Continued)

■ Concord-Carlisle Regional School District

GASB Statements No. 74 and No. 75

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

Age Group	0-4	5-9	10-15	15-19	20-24	25-29	30-34	35-39	40+	Total
0-19	0	0	0	0	0	0	0	0	0	0
20-24	2	0	0	0	0	0	0	0	0	2
25-29	10	0	0	0	0	0	0	0	0	10
30-34	13	6	1	0	0	0	0	0	0	20
35-39	10	8	6	0	0	0	0	0	0	24
40-44	11	7	8	8	0	0	0	0	0	34
45-49	6	6	6	11	2	0	0	0	0	31
50-54	8	3	4	8	5	1	0	0	0	29
55-59	2	3	11	6	5	4	2	0	0	33
60-64	5	5	6	4	4	2	3	2	0	31
65-69	1	0	3	3	2	3	0	0	0	12
70-74	0	0	0	0	0	0	0	0	0	0
75-79	0	0	0	0	0	0	0	0	0	0
80-84	0	0	0	0	0	0	0	0	0	0
85-89	0	0	0	0	0	0	0	0	0	0
90-94	0	0	0	0	0	0	0	0	0	0
95-99	0	0	0	0	0	0	0	0	0	0
100+	0	0	0	0	0	0	0	0	0	0
TOTAL	68	38	45	40	18	10	5	2	0	226



## Appendix B: OPEB Report (Continued)

- Concord-Carlisle Regional School District  
GASB Statements No. 74 and No. 75
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### SECTION III – APPENDICES

Actuarial methods and assumptions were selected by the Concord-Carlisle Regional School District, other than those required by statute or by GASB statements, with guidance from Stone Consulting, Inc.

#### Actuarial Methods

##### Actuarial Cost Method

Costs are attributed between past and future service using the Entry Age Normal cost method. For attribution purposes, benefits are assumed to accrue over all employee service until decrement.

##### Asset Valuation Method

Market value of assets with payables and receivables.

#### Actuarial Assumptions

##### Valuation Date

June 30, 2019

##### Interest Rate / Discount Rate

- 6.25% per year net of investment expenses as of 06/30/2020. In the calculation of the discount rate, the 20-year Municipal General Obligation bonds as shown in the Bond Buyer 20 Bond Index (2.21%) was used.
- 6.75% per year as of 07/01/2019.

##### Mortality

- **Actives:** The RP-2014 Mortality Tables adjusted to 2006, sex-distinct, for Employees projected using generational mortality and scale MP-2016.
- **Retirees:** The RP-2014 Mortality Tables adjusted to 2006, sex-distinct, for Healthy Annuitants projected using generational mortality and scale MP-2016.
- **Disabled:** The RP-2014 Mortality Tables adjusted to 2006, sex-distinct, for Healthy Annuitants projected using generational mortality and scale MP-2016. Set forward 2 years.

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



## Appendix B: OPEB Report (Continued)

- Concord-Carlisle Regional School District  
GASB Statements No. 74 and No. 75
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### Actuarial Assumptions (Continued)

#### Salary Scale

4.00% ultimate rate, reduced to 3.50% while receiving steps:

- **Police:** 5.2% in year one, 5.6% in year two, 7.3% in year three, 5.0% in year four, and 4.8% in year five.
- **Fire:** Three years of 4.7% steps
- **All other employees:** Seven years of 4.3% steps

Teachers – Increases are based on service as shown below.

Service	Teachers
0	7.50%
1	7.10%
2	7.00%
3	6.90%
4	6.80%
5	6.70%
6	6.60%
7	6.50%
8	6.30%
9	6.10%
10	5.90%
11	5.70%
12	5.20%
13	4.70%
14	4.35%
15-16	4.20%
17-19	4.10%
20+	4.00%

Overall payroll increase rate, including new entrants: 4.00% per year.

## Appendix B: OPEB Report (Continued)

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

### Actuarial Assumptions (Continued)

#### Eligibility for Vested Post-Retirement Medical Benefits upon Withdrawal

10 years of Service; assumed that individuals who withdraw prior to age 40 will elect a return of pension contributions and therefore be ineligible for retiree medical coverage.

#### Withdrawal Prior to Retirement, Non-Teachers

Based on years of service. Same for both pre- and post-April 1, 2012 (Tier 1 and Tier 2) hires.

Years of Service	Groups 1,2	Group 4
0	15.00%	1.50%
1	12.00%	1.50%
2	10.00%	1.50%
3	9.00%	1.50%
4	8.00%	1.50%
5	7.60%	1.50%
6	7.50%	1.50%
7	6.70%	1.50%
8	6.30%	1.50%
9	5.90%	1.50%
10	5.40%	1.50%
11	5.00%	0.00%
12	4.60%	0.00%
13	4.10%	0.00%
14	3.70%	0.00%
15	3.30%	0.00%
16	2.00%	0.00%
17	2.00%	0.00%
18	2.00%	0.00%
19	2.00%	0.00%
20	2.00%	0.00%
21	1.00%	0.00%
22	1.00%	0.00%
23	1.00%	0.00%
24	1.00%	0.00%
25	1.00%	0.00%
26	1.00%	0.00%
27	1.00%	0.00%
28	1.00%	0.00%
29	1.00%	0.00%
30+	0.00%	0.00%

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## Appendix B: OPEB Report (Continued)

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

### Actuarial Assumptions (Continued)

#### Withdrawal Prior to Retirement, Teachers

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

		Service		
	Age	0	5	10
Male Teachers	25	13.00%	5.50%	1.50%
	35	13.30	5.30	1.50
	45	14.00	7.00	2.20
	55	24.60	6.50	2.50
Female Teachers	25	10.00%	7.00%	5.00%
	35	11.00	7.00	3.00
	45	9.80	4.00	2.10
	55	13.80	6.00	2.00

#### Disability Prior to Retirement

The rates shown at the following sample ages illustrate the assumption regarding the incidence of disability. Disability is assumed to be 55% ordinary and 45% accidental for Groups 1 and 2, 10% ordinary and 90% accidental for Group 4, and 55% ordinary and 45% accidental for Teachers.

Rate of Disability			
Age	Groups 1 and 2	Group 4	Teachers
20	0.01%	0.10%	0.004%
25	0.02%	0.20%	0.005%
30	0.03%	0.30%	0.006%
35	0.06%	0.30%	0.006%
40	0.10%	0.30%	0.010%
45	0.15%	1.00%	0.030%
50	0.19%	1.25%	0.050%
55	0.24%	1.20%	0.080%
60	0.28%	0.85%	0.100%

#### Medicare Eligibility

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

## Appendix B: OPEB Report (Continued)

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

### Actuarial Assumptions (Continued)

#### Rates of Retirement, Non-Teachers

Based on gender, group, and hire date.

Age	Hired Pre-April 2, 2012			Hired Post-April 1, 2012		
	Groups 1 and 2 Male	Groups 1 and 2 Female	Group 4	Groups 1 and 2 Male	Groups 1 and 2 Female	Group 4
50	1.00%	1.50%	2.00%	-	-	-
51	1.00%	1.50%	2.00%	-	-	-
52	1.00%	2.00%	2.00%	-	-	-
53	1.00%	2.50%	5.00%	-	-	-
54	2.00%	2.50%	7.50%	-	-	-
55	2.00%	5.50%	15.00%	-	-	10.00%
56	2.50%	6.50%	10.00%	-	-	7.00%
57	2.50%	6.50%	10.00%	-	-	20.00%
58	5.00%	6.50%	10.00%	-	-	10.00%
59	6.50%	6.50%	15.00%	-	-	15.00%
60	12.00%	5.00%	20.00%	25.00%	30.00%	20.00%
61	20.00%	13.00%	20.00%	20.00%	13.00%	20.00%
62	30.00%	15.00%	25.00%	30.00%	15.00%	25.00%
63	25.00%	12.50%	25.00%	25.00%	12.50%	25.00%
64	22.00%	18.00%	30.00%	22.00%	18.00%	30.00%
65	40.00%	15.00%	100.00%	40.00%	15.00%	100.00%
66	25.00%	20.00%	NA	25.00%	20.00%	NA
67	25.00%	20.00%	NA	25.00%	20.00%	NA
68	30.00%	25.00%	NA	30.00%	25.00%	NA
69	30.00%	20.00%	NA	30.00%	20.00%	NA
70	100.00%	100.00%	NA	100.00%	100.00%	NA

## Appendix B: OPEB Report (Continued)

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

### Actuarial Assumptions (Continued)

#### Rates of Retirement, Teachers

Based on gender, years of service, and hire date.

Age	Hired Pre-April 2, 2102						Hired Post-April 1, 2012					
	<20 years Service		20-29 years service		>29 years service		<20 years service		20-29 years service		>29 years service	
	M	F	M	F	M	F	M	F	M	F	M	F
50	N/A	N/A	1%	1%	2%	1.5%	N/A	N/A	N/A	N/A	N/A	N/A
51	N/A	N/A	1	1	2	1.5	N/A	N/A	N/A	N/A	N/A	N/A
52	N/A	N/A	1	1	2	1.5	N/A	N/A	N/A	N/A	N/A	N/A
53	N/A	N/A	1.5	1	2	1.5	N/A	N/A	N/A	N/A	N/A	N/A
54	N/A	N/A	2.5	1	2	2	N/A	N/A	N/A	N/A	N/A	N/A
55	5%	3%	3	3	6	5	N/A	N/A	N/A	N/A	N/A	N/A
56	5	3	6	3	20	15	N/A	N/A	N/A	N/A	N/A	N/A
57	5	4	10	8	40	35	N/A	N/A	N/A	N/A	N/A	N/A
58	5	8	15	10	50	35	N/A	N/A	N/A	N/A	N/A	N/A
59	10	8	20	15	50	35	N/A	N/A	N/A	N/A	N/A	N/A
60	10	10	25	20	40	35	10%	10%	25%	20%	40%	35%
61	20	12	30	25	40	35	20	12	30	25	40	35
62	20	12	35	30	35	35	20	12	35	30	35	35
63	25	15	40	30	35	35	25	15	40	30	35	35
64	25	20	40	30	35	35	25	20	40	30	35	35
65	25	25	40	40	35	35	25	25	40	40	35	35
66	30	25	30	30	40	35	30	25	30	30	40	35
67	30	30	30	30	40	30	30	30	30	30	40	30
68	30	30	30	30	40	30	30	30	30	30	40	30
69	30	30	30	30	40	30	30	30	30	30	40	30
70	100	100	100	100	100	100	100	100	100	100	100	100

## Appendix B: OPEB Report (Continued)

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

### Actuarial Assumptions (Continued)

#### Plan Enrollment Rates

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

Participant Behavior at Key Ages

Status	Age	Pre-65 Retirement	65+ Retirement
Active	Under 65	Commercial Managed Care: 100% Commercial Indemnity: 0%	Medicare Managed Care: 35% Medicare Indemnity: 65% Commercial Managed Care: <1%
Active	65+	NA	Medicare Managed Care: 35% Medicare Indemnity: 65% Commercial Managed Care: <1%
Retired	Under 65	Current Plan	Medicare Managed Care: 35% Medicare Indemnity: 65% Commercial Managed Care: <1% Or Actual Plan if already in Medicare
Retired	65+	NA	Current Plan

#### Sample Claim Costs

Age-graded claim rates are derived using valuation demographics and aging curves from Health Care Costs – From Birth to Death, published by the Society of Actuaries in June, 2013.

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

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

## Appendix B: OPEB Report (Continued)

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

### Actuarial Assumptions (Continued)

#### Trend Rates by Plan

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

#### Expenses

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

## Appendix B: OPEB Report (Continued)

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

### Actuarial Assumptions (Continued)

#### Participation Rates

Current retirees and spouses are assumed to continue the same coverage they have as of the valuation date. No future election of coverage is assumed for those retirees and spouses who currently have not elected coverage.

Medical All Retirees: 67.5% of the active Concord-Carlisle Regional School District employees eligible for post-employment medical benefits are assumed to elect Medical Coverage immediately upon retirement. 50% of pre-65 retirees and 12.5% of post-65 retirees are assumed to elect family plans.

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

For all Retirees: For the Concord-Carlisle Regional School District plans 55% of spouses are assumed to participate.

Participants with no or unknown current coverage (e.g. active employees who do not currently participate in Concord-Carlisle Regional School District's medical plans) are assumed to elect retiree coverage at the same rates as currently covered active employees. Medicare-eligible retirees currently under age 65 are assumed to elect a Medicare plan option at age 65.

#### PPACA

OPEB liabilities as of June 30, 2020 no longer include an estimate of the impact from the Patient Protection and Affordable Care Act (PPACA), including the so-called "Cadillac Tax" on high-cost health plans, as it has been repealed as of the measurement date. The Cadillac Tax on plans whose richness exceeds set levels was to begin in 2022.



## Appendix B: OPEB Report (Continued)

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

### Principal Plan Provisions Recognized in Valuation

#### ELIGIBILITY FOR BENEFITS

Current retirees, beneficiaries and spouses of Concord-Carlisle Regional School District are eligible for medical benefits, as are current employees or spouses who retire with a benefit from the Concord-Carlisle Regional School District. Survivors of Concord-Carlisle Regional School District employees and retirees are also eligible for medical benefits.

#### MEDICAL BENEFITS

Various medical plans offered by Concord-Carlisle Regional School District to its own employees.

#### LIFE INSURANCE

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

#### RETIREE CONTRIBUTIONS

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

### Glossary

- **Actuarial Accrued Liability:** The portion, as determined by a particular Actuarial Cost Method, of the present value of benefits which is not provided for by future Normal Costs.
- **Actuarial Assumptions:** Assumptions as to the occurrence of future events affecting Other Post-employment Benefits such as: mortality rates, disability rates, withdrawal rates, and retirement rates, the discount assumption, and the trend rates.
- **Actuarial Cost Method:** A procedure for determining the Actuarial Present Value of Total Projected benefits and for developing an actuarially equivalent allocation of such value to time periods, usually in the form of a Normal and an Actuarial Accrued Liability.
- **Amortization Payment:** The portion of the OPEB contribution designed to pay interest and to amortize the Unfunded Actuarial Accrued Liability.
- **Actuarially Determined Contribution (ADC):** The employer's periodic contributions to a defined benefit OPEB plan, calculated in accordance with the Actuarial Standards of Practice.

## Appendix B: OPEB Report (Continued)

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

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- **Cadillac Tax:** Under the Affordable Care Act and starting in 2022, a 40% excise tax on the value of employer-sponsored health benefits exceeding specified thresholds. This has been repealed.
- **Commercial Plans:** Plans designed to cover the medical expenses of those not otherwise covered by Medicare.
- **GASB:** The Governmental Accounting Standards Board is the organization that establishes financial reporting standards for state and local governments.
- **Investment return Assumptions (Discount Rate):** The rate used to adjust a series of future benefit payments to reflect the time value of money.
- **Healthcare Cost Trend Rate:** The rate of change in per capita health claims costs over time as a result of factors such as medical inflation, utilization of healthcare services, the intensity of the delivery of services, technological developments, and cost-shifting.
- **Medicare Plans:** Medical plans sold to those over 65 who are also covered by Medicare. These plans are supplemental to the Medicare plan, which is considered primary.
- **Normal Cost:** The portion of the Actuarial Present value of plan benefits that is allocated to a valuation year by the Actuarial Cost Method.
- **OPEB:** Other Post-Employment Benefits, other than pensions. This does not include plans such as severance plans or sick-time buyouts.
- **Pay-As-You-Go:** The amount of benefits (claims) paid out to plan participants during the year.
- **Per Capita Claims Cost:** The current average annual cost of providing postretirement health care benefits per individual.
- **Service Cost:** The portion of the Actuarial Present value of plan benefits that is allocated to a valuation year by the Actuarial Cost Method. Referred to as Normal Cost in funding valuations.
- **Unfunded Actuarial Accrued Liability:** The portion of the Actuarial Accrued Liability that is not covered by plan assets. For a plan that is completely unfunded, this amount is equivalent to the Actuarial Accrued Liability.
- **Valuation Date:** The point from which all future plan experience is projected and as of which all present values are calculated.

## Appendix C: NESDEC Enrollment Report

### **NESDEC** Concord-Carlisle RSD, MA Historical Enrollment

School District:

Concord-Carlisle RSD, MA consolidation

1/11/2021

Historical Enrollment By Grade																			
Birth Year	Births	School Year	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	UNGR	K-12	PK-12
2005	131	2010-11	48	277	282	293	278	293	283	302	294	277	297	310	313	301	0	3800	3848
2006	154	2011-12	50	253	280	306	302	274	299	289	306	292	294	300	306	309	0	3810	3860
2007	129	2012-13	58	274	275	311	317	310	293	324	304	321	309	295	302	310	0	3945	4003
2008	136	2013-14	43	302	292	301	328	323	313	289	321	312	317	312	293	306	0	4009	4052
2009	148	2014-15	35	250	304	300	312	320	314	313	287	328	338	311	310	296	0	3983	4018
2010	142	2015-16	41	279	259	314	293	301	319	314	300	288	333	333	309	313	0	3955	3996
2011	127	2016-17	42	260	295	270	318	294	303	311	324	296	301	334	325	315	0	3946	3988
2012	132	2017-18	40	283	262	302	282	308	308	301	325	325	295	307	337	333	0	3968	4008
2013	157	2018-19	39	266	296	269	304	277	310	311	308	328	330	306	298	340	0	3943	3982
2014	120	2019-20	39	261	279	303	281	302	280	318	305	310	344	325	318	294	0	3920	3959
2015	137	2020-21	48	228	270	282	297	277	293	284	309	305	339	340	322	311	5	3862	3910

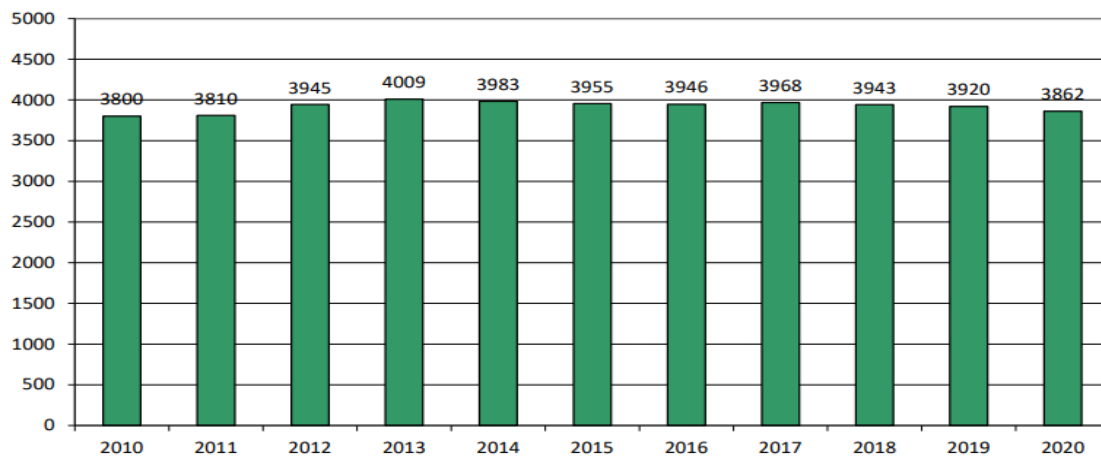
Historical Enrollment in Grade Combinations									
Year	PK-5	K-5	PK-8	K-8	5-8	6-8	7-8	7-12	9-12
2010-11	1754	1706	2627	2579	1156	873	571	1792	1221
2011-12	1764	1714	2651	2601	1186	887	598	1807	1209
2012-13	1838	1780	2787	2729	1242	949	625	1841	1216
2013-14	1902	1859	2824	2781	1235	922	633	1861	1228
2014-15	1835	1800	2763	2728	1242	928	615	1870	1255
2015-16	1806	1765	2708	2667	1221	902	588	1876	1288
2016-17	1782	1740	2713	2671	1234	931	620	1895	1275
2017-18	1785	1745	2736	2696	1259	951	650	1922	1272
2018-19	1761	1722	2708	2669	1257	947	636	1910	1274
2019-20	1745	1706	2678	2639	1213	933	615	1896	1281
2020-21	1695	1647	2593	2545	1191	898	614	1926	1312

Historical Percentage Changes			
Year	K-12	Diff.	%
2010-11	3800	0	0.0%
2011-12	3810	10	0.3%
2012-13	3945	135	3.5%
2013-14	4009	64	1.6%
2014-15	3983	-26	-0.6%
2015-16	3955	-28	-0.7%
2016-17	3946	-9	-0.2%
2017-18	3968	22	0.6%
2018-19	3943	-25	-0.6%
2019-20	3920	-23	-0.6%
2020-21	3862	-58	-1.5%
Change	62		1.6%

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### **NESDEC** Concord-Carlisle RSD, MA Historical Enrollment

K-12, 2010-2020



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## Appendix C: NESDEC Enrollment Report (Continued)

### **NESDEC** Concord-Carlisle RSD, MA Projected Enrollment

School District:

Concord-Carlisle RSD, MA consolidation

1/11/2021

Enrollment Projections By Grade*																			
Birth Year	Births	School Year	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	UNGR	K-12	PK-12
2015	137	2020-21	48	228	270	282	297	277	293	284	309	305	339	340	322	311	5	3862	3910
2016	151	2021-22	54	304	239	275	288	294	279	298	283	311	321	340	340	319	5	3896	3950
2017	141	2022-23	55	283	318	244	281	285	296	284	296	285	327	322	340	337	5	3903	3958
2018	129	(prov.) 2023-24	57	265	296	325	250	277	287	301	283	299	300	328	322	337	5	3875	3932
2019	146	(prov.) 2024-25	58	293	277	302	333	247	279	292	299	285	315	301	328	319	5	3875	3933
2020	141	(est.) 2025-26	60	284	307	285	309	329	249	284	290	301	300	316	301	325	5	3885	3945
2021	142	(est.) 2026-27	61	286	297	313	293	306	331	253	282	292	317	301	316	298	5	3890	3951
2022	140	(est.) 2027-28	63	282	299	304	321	292	308	336	252	284	307	318	301	313	5	3922	3985
2023	139	(est.) 2028-29	64	282	295	306	311	318	294	313	334	254	299	308	318	298	5	3935	3999
2024	141	(est.) 2029-30	66	286	294	302	313	308	320	299	311	337	267	300	308	315	5	3965	4031
2025	141	(est.) 2030-31	67	284	299	301	309	310	310	325	299	313	355	268	300	305	5	3983	4050

Note: Ungraded students (UNGR) often are high school students whose anticipated years of graduation are unknown, or students with special needs - UNGR not included in Grade Combinations for 7-12, 9-12, etc.  
Based on an estimate of births
Based on children already born
Based on students already enrolled

Projected Enrollment in Grade Combinations*									
Year	PK-5	K-5	PK-8	K-8	5-8	6-8	7-8	7-12	9-12
2020-21	1695	1647	2593	2545	1191	898	614	1926	1312
2021-22	1733	1679	2625	2571	1171	892	594	1914	1320
2022-23	1762	1707	2627	2572	1161	865	581	1907	1326
2023-24	1757	1700	2640	2583	1170	883	582	1869	1287
2024-25	1789	1731	2665	2607	1155	876	584	1847	1263
2025-26	1823	1763	2698	2638	1124	875	591	1833	1242
2026-27	1887	1826	2714	2653	1158	827	574	1806	1232
2027-28	1869	1806	2741	2678	1180	872	536	1775	1239
2028-29	1870	1806	2771	2707	1195	901	588	1811	1223
2029-30	1889	1823	2836	2770	1267	947	648	1838	1190
2030-31	1880	1813	2817	2750	1247	937	612	1840	1228

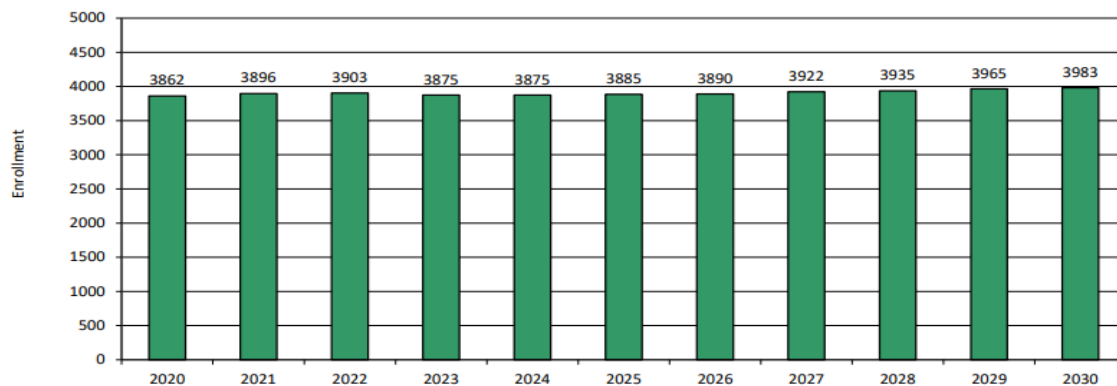
Projected Percentage Changes			
Year	K-12	Diff.	%
2020-21	3862	0	0.0%
2021-22	3896	34	0.9%
2022-23	3903	7	0.2%
2023-24	3875	-28	-0.7%
2024-25	3875	0	0.0%
2025-26	3885	10	0.3%
2026-27	3890	5	0.1%
2027-28	3922	32	0.8%
2028-29	3935	13	0.3%
2029-30	3965	30	0.8%
2030-31	3983	18	0.5%
Change	121		3.1%

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

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### **NESDEC** Concord-Carlisle RSD, MA Projected Enrollment

K-12 To 2030 Based On Data Through School Year 2020-21

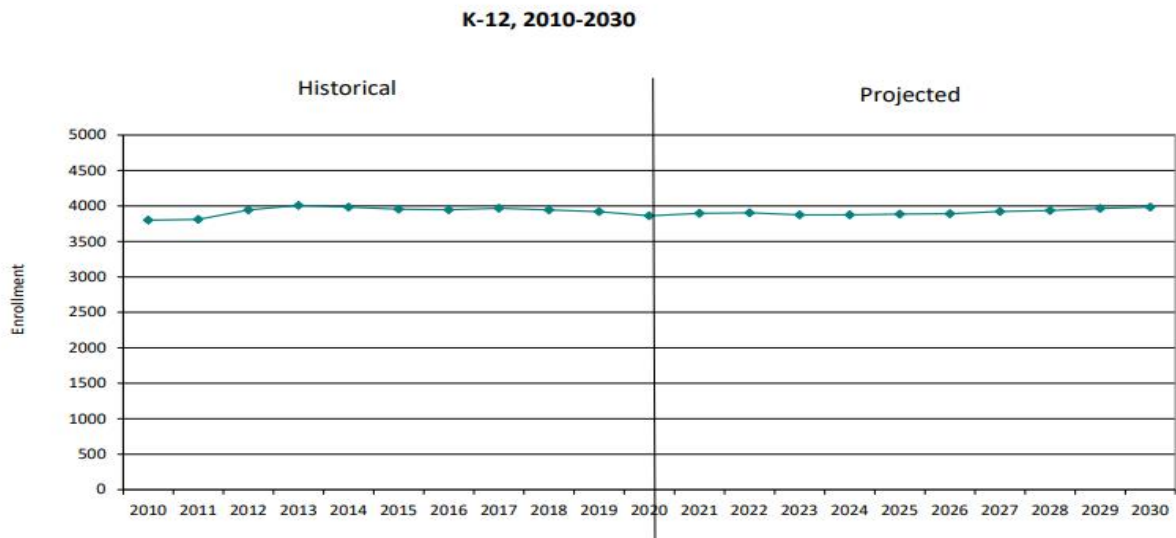


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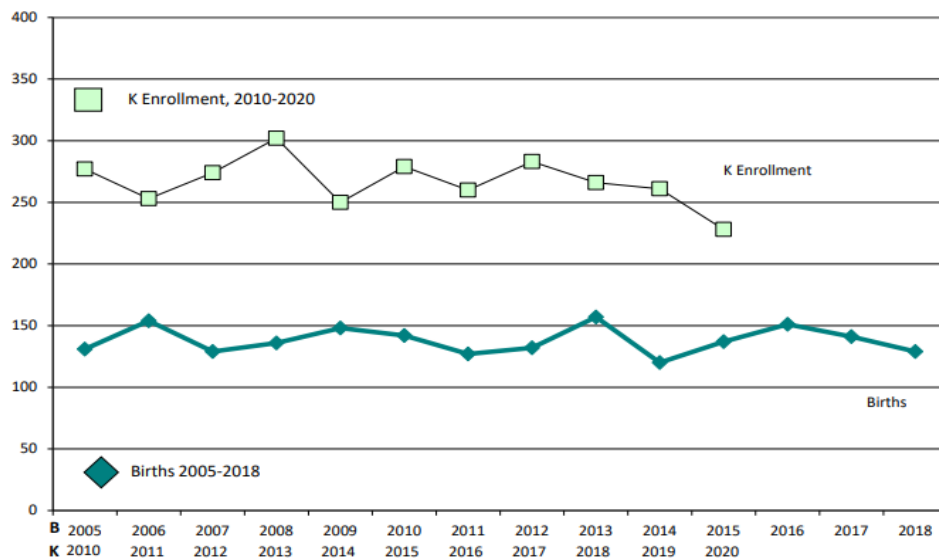
## Appendix C: NESDEC Enrollment Report (Continued)

### **NESDEC** Concord-Carlisle RSD, MA Historical & Projected Enrollment



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



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**NEDEC** Concord-Carlisle RSD, MA Additional Data

Enrollment History		
Year	Career-Tech 9-12 Total	Non-Public K-12 Total
2005-06	n/a	52
2016-17	3	315
2017-18	n/a	1287
2018-19	n/a	n/a
2019-20	n/a	364
2020-21	25	351

K-12 Tuitioned-In, Choiced-In, & Other Non-Residents	
2020	12

## Appendix D: Special Revenue Charts

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

Revolving, Gift, and Other Grant Activities and Balances				
Fund	7/1/2019 Balance	Program Revenues	Program Expenditures	06/30/2020 Balance
Adult Education Revolving Account	91,813	818,251	758,428	151,636
Athletic Revolving Account	57,855	267,778	54,337	271,296
Circuit Breaker Revolving Account	598,354	1,072,737	605,832	1,065,259
Department Revolving Accounts	53,982	2,361	1,495	54,848
Federal Grants	4,301	432,338	423,952	12,687
General Stabilization Revolving Account	8,767	44	-	8,811
Lecture & Enrichment Revolving Account	166,517	2,131	9,647	159,001
METCO Grant	826	397,533	389,530	8,829
Off Duty Detail Revolving Account	(2,894)	13,728	9,645	1,189
OPEB Trust	4,550,238	732,399	-	5,282,637
Other Fund & Gift Accounts	44,254	195,663	139,782	100,135
Private Grants	64,396	11,930	44,672	31,654
School Lunch Revolving Account	121,066	353,864	90,239	384,691
Technology Stabilization Revolving Account	2,129	15	-	2,144
Transportation Passes and Parking Monitors Revolving Account	-	36,600	36,600	-

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

**COVID grants are excluded from this report - See COVID Grants**

## Appendix E: CCRSD School Committee Approved Line Item Budget

PROG	Description	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FY22/FY21 FTE Diff	FY22/FY21 % Diff
1010	Art Longevity	6,307	0.00	8,327	2,020	0.00	0.00	32.03%
1010	Art Teaching Salary	683,709	6.00	712,311	28,602	6.00	0.00	4.18%
1010	Art Textbooks	445	0.00	445	-	0.00	0.00	-
1010	Art Maintenance Contracts	2,470	0.00	2,470	-	0.00	0.00	-
1010	Art Teaching S/M	39,298	0.00	35,000	-4,298	0.00	0.00	-10.94%
1010	Art-Software	-	0.00	3,877	3,877	0.00	0.00	100.00%
1010	Art New Equipment	800	0.00	-	-800	0.00	0.00	-100.00%
1010	Art Replacement Equipment	-	0.00	5,098	5,098	0.00	0.00	100.00%
<b>1010 Totals:</b>		<b>733,029</b>	<b>6.00</b>	<b>767,528</b>	<b>34,499</b>	<b>6.00</b>	<b>0.00</b>	<b>4.71%</b>
1020	Instr. Tech. Specialist	77,002	1.00	93,678	16,676	1.00	0.00	21.66%
1020	Computer Instr. S/M	30,000	0.00	30,000	-	0.00	0.00	-
1020	Computer Lease	111,000	0.00	111,000	-	0.00	0.00	-
1020	Computer Hardware	409,000	0.00	409,000	-	0.00	0.00	-
<b>1020 Totals:</b>		<b>627,002</b>	<b>1.00</b>	<b>643,678</b>	<b>16,676</b>	<b>1.00</b>	<b>0.00</b>	<b>2.66%</b>
1050	English Dept. Chair Salary	72,444	0.50	73,226	782	0.50	0.00	1.08%
1050	English Longevity	43,095	0.00	37,471	-5,624	0.00	0.00	-13.05%
1050	English Teaching Salary	1,698,511	15.88	1,603,252	-95,259	15.00	-0.88	-5.61%
1050	English Textbooks	37,870	0.00	11,700	-26,170	0.00	0.00	-69.10%
1050	English Teaching S/M	1,500	0.00	3,978	2,478	0.00	0.00	165.20%
1050	English Software	-	0.00	21,650	21,650	0.00	0.00	100.00%
<b>1050 Totals:</b>		<b>1,853,420</b>	<b>16.38</b>	<b>1,751,277</b>	<b>-102,143</b>	<b>15.50</b>	<b>-0.88</b>	<b>-5.51%</b>
1070	ELL Teaching Salary	118,929	1.00	122,202	3,273	1.00	0.00	2.75%
1070	ELL S/M	500	0.00	500	-	0.00	0.00	-
<b>1070 Totals:</b>		<b>119,429</b>	<b>1.00</b>	<b>122,702</b>	<b>3,273</b>	<b>1.00</b>	<b>0.00</b>	<b>2.74%</b>
1080	World Lang. Dept. Chair Salary	72,444	0.50	73,226	782	0.50	0.00	1.08%
1080	World Lang. Longevity	24,175	0.00	28,103	3,928	0.00	0.00	16.25%
1080	World Lang. Teaching Salary	1,505,435	13.75	1,597,872	92,437	14.00	0.25	6.14%
1080	World Language Textbooks	17,759	0.00	23,829	6,070	0.00	0.00	34.18%
1080	World Lang. Teaching S/M	4,400	0.00	5,133	733	0.00	0.00	16.66%
1080	World Language Software	-	0.00	26,223	26,223	0.00	0.00	100.00%
<b>1080 Totals:</b>		<b>1,624,213</b>	<b>14.25</b>	<b>1,754,386</b>	<b>130,173</b>	<b>14.50</b>	<b>0.25</b>	<b>8.01%</b>
1090	Registrar Salary	-	0.00	54,899	54,899	1.00	1.00	100.00%
1090	Guidance College Visits	-	0.00	500	500	0.00	0.00	100.00%
1090	Guidance Publications	425	0.00	1,145	720	0.00	0.00	169.41%
1090	Guidance S/M	1,350	0.00	1,252	-98	0.00	0.00	-7.26%
1090	Career Ed. Computer Software	7,000	0.00	6,454	-546	0.00	0.00	-7.80%
1090	Guidance Longevity	19,971	0.00	26,023	6,052	0.00	0.00	30.30%
1090	Guidance Dept. Chair Salary	73,967	0.50	74,791	824	0.50	0.00	1.11%



PROG	Description	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FY22/FY21 FTE Diff	FY22/FY21 % Diff
1090	Guidance Clerical Salary	113,837	2.00	112,118	-1,719	2.00	0.00	-1.51%
1090	Guidance Professional Salary	1,031,460	9.50	1,085,888	54,428	9.50	0.00	5.28%
1090	Guidance Testing S/M	500	0.00	500	-	0.00	0.00	-
<b>1090 Totals:</b>		<b>1,248,510</b>	<b>12.00</b>	<b>1,363,570</b>	<b>115,060</b>	<b>13.00</b>	<b>1.00</b>	<b>9.22%</b>
1110	Hlth & Fitness Dept. Chair Salary	72,444	0.50	73,226	782	0.50	0.00	1.08%
1110	Hlth & Fitness Longevity	19,971	0.00	20,817	846	0.00	0.00	4.24%
1110	Health & Fitness Tch. Salary	549,924	5.75	581,773	31,849	5.75	0.00	5.79%
1110	Health Textbooks	3,155	0.00	5,088	1,933	0.00	0.00	61.27%
1110	Hlth. & Fitness Replacement Equipment	5,611	0.00	6,393	782	0.00	0.00	13.94%
1110	Health & Fitness S/M	3,500	0.00	1,724	-1,776	0.00	0.00	-50.74%
1110	Health & Fitness Software	-	0.00	6,510	6,510	0.00	0.00	100.00%
<b>1110 Totals:</b>		<b>654,605</b>	<b>6.25</b>	<b>695,531</b>	<b>40,926</b>	<b>6.25</b>	<b>0.00</b>	<b>6.25%</b>
1120	Librayr/Media Office S/M	1,000	0.00	1,458	458	0.00	0.00	45.80%
1120	Library Aides Salary	56,538	1.00	56,885	347	1.00	0.00	0.61%
1120	CCHS Librarian Salary	124,809	1.00	131,017	6,208	1.00	0.00	4.97%
1120	Audio-Visual S/M	-	0.00	1,000	1,000	0.00	0.00	100.00%
1120	Library S/M	1,000	0.00	500	-500	0.00	0.00	-50.00%
1120	Media Repair S/M	1,000	0.00	-	-1,000	0.00	0.00	-100.00%
1120	Library/Media Software S/M	1,310	0.00	1,310	-	0.00	0.00	-
1120	Audio-Visual Maintenance Contracts	2,500	0.00	2,500	-	0.00	0.00	-
1120	CCHS Library Books	2,847	0.00	3,847	1,000	0.00	0.00	35.12%
1120	Library/Media Film Rental	19,824	0.00	19,824	-	0.00	0.00	-
1120	Library/Media Software	-	0.00	26,799	26,799	0.00	0.00	100.00%
1120	CCHS On-Line Search	533	0.00	533	-	0.00	0.00	-
<b>1120 Totals:</b>		<b>211,361</b>	<b>2.00</b>	<b>245,673</b>	<b>34,312</b>	<b>2.00</b>	<b>0.00</b>	<b>16.23%</b>
1130	Senior Project Advisor Salary	65,702	0.75	99,749	34,047	1.00	0.25	51.82%
1130	Virtual H.S. Membership Fee	15,000	0.00	15,000	-	0.00	0.00	-
<b>1130 Totals:</b>		<b>80,702</b>	<b>0.75</b>	<b>114,749</b>	<b>34,047</b>	<b>1.00</b>	<b>0.25</b>	<b>42.19%</b>
1140	Mathematics Dept. Chair Salary	64,771	0.50	67,864	3,093	0.50	0.00	4.78%
1140	Mathematics Longevity	35,737	0.00	38,511	2,774	0.00	0.00	7.76%
1140	Mathematics Teaching Salary	1,920,287	18.75	1,974,297	54,010	17.75	-1.00	2.81%
1140	Mathematics Textbooks	5,255	0.00	-	-5,255	0.00	0.00	-100.00%
1140	Mathematics Tch. S/M	6,969	0.00	4,208	-2,761	0.00	0.00	-39.62%
1140	Mathematics Software	-	0.00	7,140	7,140	0.00	0.00	100.00%
<b>1140 Totals:</b>		<b>2,033,019</b>	<b>19.25</b>	<b>2,092,020</b>	<b>59,001</b>	<b>18.25</b>	<b>-1.00</b>	<b>2.90%</b>
1150	Music Longevity	2,103	0.00	3,123	1,020	0.00	0.00	48.50%
1150	Music Teaching Salary	226,535	2.00	232,771	6,236	2.00	0.00	2.75%
1150	Music Supply and Materials	3,000	0.00	5,000	2,000	0.00	0.00	66.67%
1150	Music Maintenance Contracts	5,000	0.00	12,000	7,000	0.00	0.00	140.00%
1150	Music Teaching S/M	7,520	0.00	8,000	480	0.00	0.00	6.38%

PROG	Description	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FY22/FY21 FTE Diff	FY22/FY21 % Diff
1150	Music Field Trip Salary	-	0.00	3,500	3,500	0.00	0.00	100.00%
1150	Music Registration Fees	3,500	0.00	5,000	1,500	0.00	0.00	42.86%
1150	Music Accompanist	18,000	0.00	18,000	-	0.00	0.00	-
1150	Music Replacement Equipment	5,000	0.00	-	-5,000	0.00	0.00	-100.00%
<b>1150 Totals:</b>		<b>270,658</b>	<b>2.00</b>	<b>287,394</b>	<b>16,736</b>	<b>2.00</b>	<b>0.00</b>	<b>6.18%</b>
1160	Staff Dev. Professional Salary	11,550	0.00	12,705	1,155	0.00	0.00	10.00%
1160	Curr.. Dev. Stipends	60,900	0.00	66,900	6,000	0.00	0.00	9.85%
1160	Professional Dev. Substitute Salary	-	0.00	16,000	16,000	0.00	0.00	100.00%
1160	Curr. Dev. S/M	6,516	0.00	7,168	652	0.00	0.00	10.01%
1160	Staff Dev. Mentoring	10,000	0.00	11,000	1,000	0.00	0.00	10.00%
1160	Staff Dev. Tuition Reimbursement	23,000	0.00	30,000	7,000	0.00	0.00	30.43%
1160	Staff Dev. Conferences	23,100	0.00	24,255	1,155	0.00	0.00	5.00%
1160	District Memberships	25,000	0.00	27,500	2,500	0.00	0.00	10.00%
1160	Staff Dev. Contracted Services	68,250	0.00	45,441	-22,809	0.00	0.00	-33.42%
<b>1160 Totals:</b>		<b>228,316</b>	<b>0.00</b>	<b>240,969</b>	<b>12,653</b>	<b>0.00</b>	<b>0.00</b>	<b>5.54%</b>
1180	Science Dept. Chair Salary	73,967	0.50	74,791	824	0.50	0.00	1.11%
1180	Science Longevity	33,635	0.00	35,391	1,756	0.00	0.00	5.22%
1180	Science Teaching Salary	1,873,367	17.75	1,872,869	-498	17.75	0.00	-0.03%
1180	Science Textbooks	300	0.00	300	-	0.00	0.00	-
1180	Science Maintenance Contracts	-	0.00	4,000	4,000	0.00	0.00	100.00%
1180	Science Toxic Waste Disposal	-	0.00	2,000	2,000	0.00	0.00	100.00%
1180	Science Equipment	7,300	0.00	7,300	-	0.00	0.00	-
1180	Robotics	8,000	0.00	11,250	3,250	0.00	0.00	40.63%
1180	Science Teaching S/M	23,500	0.00	20,250	-3,250	0.00	0.00	-13.83%
1180	Science Software	-	0.00	4,370	4,370	0.00	0.00	100.00%
<b>1180 Totals:</b>		<b>2,020,069</b>	<b>18.25</b>	<b>2,032,521</b>	<b>12,452</b>	<b>18.25</b>	<b>0.00</b>	<b>0.62%</b>
1190	Soc. Studies Dept. Chair Salary	66,899	0.50	69,804	2,905	0.50	0.00	4.34%
1190	Soc. Studies Longevity	47,299	0.00	53,084	5,785	0.00	0.00	12.23%
1190	Social Studies Teaching Salary	1,610,043	14.25	1,675,626	65,583	14.25	0.00	4.07%
1190	Social Studies Textbooks	3,360	0.00	635	-2,725	0.00	0.00	-81.10%
1190	Social Studies Tch. S/M	3,180	0.00	6,190	3,010	0.00	0.00	94.65%
1190	Social Studies Software	-	0.00	6,190	6,190	0.00	0.00	100.00%
<b>1190 Totals:</b>		<b>1,730,781</b>	<b>14.75</b>	<b>1,811,529</b>	<b>80,748</b>	<b>14.75</b>	<b>0.00</b>	<b>4.67%</b>
1200	Special Ed Coordinator	128,125	1.00	130,368	2,243	1.00	0.00	1.75%
1200	SPED Supervision S/M	3,500	0.00	2,500	-1,000	0.00	0.00	-28.57%
1200	SPED Director Salary	66,000	0.40	67,650	1,650	0.40	0.00	2.50%
1200	SPED Clerical Salary	85,363	1.80	111,762	26,399	1.80	0.00	30.93%
1200	Summer School SPED Teaching	3,000	0.00	3,000	-	0.00	0.00	-
1200	Special Ed. Longevity	13,664	0.00	13,532	-132	0.00	0.00	-0.97%
1200	Pathways Summer Prog. Sal.	29,307	0.00	29,307	-	0.00	0.00	-

PROG	Description	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FY22/FY21 FTE Diff	FY22/FY21 % Diff
1200	SPED Alt Ed. Regular Teaching Salary	53,186	0.50	56,224	3,038	0.50	0.00	5.71%
1200	SPED Teaching Salary	1,162,607	12.30	1,459,829	297,222	14.10	1.80	25.57%
1200	H.S. S/L Pathologist	135,357	1.20	139,083	3,726	1.20	0.00	2.75%
1200	SPED Contracted Services	312,319	0.00	302,500	-9,819	0.00	0.00	-3.14%
1200	SPED Aides Salary	35,000	1.00	37,640	2,640	1.00	0.00	7.54%
1200	SPED Tutor Salary	1,073,917	25.91	1,016,419	-57,498	22.54	-3.37	-5.35%
1200	SPED Equipment Repair	1,080	0.00	1,080	-	0.00	0.00	-
1200	Pathways Program and Launch S/M	3,000	0.00	3,000	-	0.00	0.00	-
1200	SPED Teaching S/M	10,000	0.00	8,000	-2,000	0.00	0.00	-20.00%
1200	SPED Assistive Technology	5,000	0.00	5,000	-	0.00	0.00	-
1200	SPED Home Tutor Salary	7,500	0.00	-	-7,500	0.00	0.00	-100.00%
1200	SPED Non-District Travel	15,000	0.00	10,000	-5,000	0.00	0.00	-33.33%
1200	SPED Computer Software	-	0.00	9,470	9,470	0.00	0.00	100.00%
1200	SPED Testing S/M	5,000	0.00	5,000	-	0.00	0.00	-
1200	SPED H. S. Psych. Salary	430,726	5.00	459,961	29,235	5.00	0.00	6.79%
1200	SPED New Equipment	7,400	0.00	5,000	-2,400	0.00	0.00	-32.43%
1200	Out-of-State Tuitions	-	0.00	222,827	222,827	0.00	0.00	100.00%
1200	Non-Public Tuitions	2,690,850	0.00	2,151,137	-539,713	0.00	0.00	-20.06%
1200	Collaborative Tuitions	85,000	0.00	129,000	44,000	0.00	0.00	51.76%
1200	CARES ACT OFFSET	-185,116	0.00	-	185,116	0.00	0.00	-100.00%
1200	Circuit Breaker/IDEA Offset	-956,371	0.00	-968,821	-12,450	0.00	0.00	1.30%
<b>1200 Totals:</b>		<b>5,220,414</b>	<b>49.11</b>	<b>5,410,468</b>	<b>190,054</b>	<b>47.54</b>	<b>-1.57</b>	<b>3.64%</b>
1210	Substitute Salary	-	0.00	70,000	70,000	0.00	0.00	100.00%
1210	Substitute Special Ed Salary	-	0.00	3,500	3,500	0.00	0.00	100.00%
1210	Long Term Subs	140,000	0.00	70,000	-70,000	0.00	0.00	-50.00%
<b>1210 Totals:</b>		<b>140,000</b>	<b>0.00</b>	<b>143,500</b>	<b>3,500</b>	<b>0.00</b>	<b>0.00</b>	<b>2.50%</b>
1220	Applied Tech. Textbooks	9,047	0.00	-	-9,047	0.00	0.00	-100.00%
1220	Applied Tech. Teaching S/M	10,800	0.00	10,800	-	0.00	0.00	-
1220	Applied Tech. New Equipment	600	0.00	2,600	2,000	0.00	0.00	333.33%
<b>1220 Totals:</b>		<b>20,447</b>	<b>0.00</b>	<b>13,400</b>	<b>-7,047</b>	<b>0.00</b>	<b>0.00</b>	<b>-34.46%</b>
1250	Theatre Arts Teaching Salary	27,609	0.25	28,369	760	0.25	0.00	2.75%
1250	Theatre Arts Tch. S/M	9,250	0.00	10,000	750	0.00	0.00	8.11%
1250	Theatre Arts Contract Services	12,500	0.00	14,000	1,500	0.00	0.00	12.00%
1250	Theatre Arts Software	-	0.00	1,596	1,596	0.00	0.00	100.00%
<b>1250 Totals:</b>		<b>49,359</b>	<b>0.25</b>	<b>53,965</b>	<b>4,606</b>	<b>0.25</b>	<b>0.00</b>	<b>9.33%</b>
2310	Athletics Dept. Clerical Sal.	17,031	0.46	17,329	298	0.46	0.00	1.75%
2310	Facilities Rental	22,500	0.00	22,500	-	0.00	0.00	-
2310	Trainers Salary	79,568	1.00	81,759	2,191	1.00	0.00	2.75%
2310	Athletics Drivers Salary	99,852	0.00	99,852	-	0.00	0.00	-
2310	Athletics Director Salary	138,945	1.00	141,377	2,432	1.00	0.00	1.75%

PROG	Description	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FY22/FY21 FTE Diff	FY22/FY21 % Diff
2310	Coaches Salary	426,720	0.00	426,720	-	0.00	0.00	-
<b>2310 Totals:</b>		<b>784,616</b>	<b>2.46</b>	<b>789,537</b>	<b>4,921</b>	<b>2.46</b>	<b>0.00</b>	<b>0.63%</b>
2320	Central Supply S/M	5,050	0.00	5,050	-	0.00	0.00	-
<b>2320 Totals:</b>		<b>5,050</b>	<b>0.00</b>	<b>5,050</b>	<b>-</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>
2330	Rivers Software	-	0.00	2,351	2,351	0.00	0.00	100.00%
2330	Co-Curricular Fees	11,310	0.00	15,980	4,670	0.00	0.00	41.29%
2330	Radio Station Staff Assists	14,165	0.50	17,383	3,218	0.50	0.00	22.72%
2330	Audio Visual S/M	-	0.00	670	670	0.00	0.00	100.00%
2330	Audio Visual Contract Services	-	0.00	3,000	3,000	0.00	0.00	100.00%
2330	Co-Curricular S/M	20,000	0.00	28,350	8,350	0.00	0.00	41.75%
2330	Radio Station Mgr. Salary	83,435	1.00	85,713	2,278	1.00	0.00	2.73%
2330	Co-Curricular Professional Salary	250,000	0.00	250,000	-	0.00	0.00	-
<b>2330 Totals:</b>		<b>378,910</b>	<b>1.50</b>	<b>403,447</b>	<b>24,537</b>	<b>1.50</b>	<b>0.00</b>	<b>6.48%</b>
2340	Neg. Funds - Non-Bargaining	25,000	0.00	25,000	-	0.00	0.00	-
2340	Professional Contingency	150,000	0.00	150,000	-	0.00	0.00	-
2340	Sick Leave - Instructional	62,256	0.00	74,585	12,329	0.00	0.00	19.80%
2340	Early Retirement Incentive	80,000	0.00	50,000	-30,000	0.00	0.00	-37.50%
<b>2340 Totals:</b>		<b>317,256</b>	<b>0.00</b>	<b>299,585</b>	<b>-17,671</b>	<b>0.00</b>	<b>0.00</b>	<b>-5.57%</b>
2350	Copy Service Operator Salary	23,315	0.40	23,717	402	0.40	0.00	1.72%
2350	Copier Lease/Purchase	10,500	0.00	10,500	-	0.00	0.00	-
2350	Copy Service S/M	4,500	0.00	4,500	-	0.00	0.00	-
2350	Copier Maintenance	4,000	0.00	4,000	-	0.00	0.00	-
<b>2350 Totals:</b>		<b>42,315</b>	<b>0.40</b>	<b>42,717</b>	<b>402</b>	<b>0.40</b>	<b>0.00</b>	<b>0.95%</b>
2370	Field Trip Drivers Salary	15,000	0.00	15,000	-	0.00	0.00	-
<b>2370 Totals:</b>		<b>15,000</b>	<b>0.00</b>	<b>15,000</b>	<b>-</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>
2390	Health Services S/M	10,000	0.00	2,500	-7,500	0.00	0.00	-75.00%
2390	Nurse/Nurse Asst. Sal.	197,762	2.00	288,271	90,509	3.00	1.00	45.77%
<b>2390 Totals:</b>		<b>207,762</b>	<b>2.00</b>	<b>290,771</b>	<b>83,009</b>	<b>3.00</b>	<b>1.00</b>	<b>39.95%</b>
2400	Paras: Dept. Clerical Salary	124,327	2.89	126,574	2,247	2.89	0.00	1.81%
2400	Campus Monitor Salary	85,312	2.50	62,233	-23,079	2.50	0.00	-27.05%
<b>2400 Totals:</b>		<b>209,639</b>	<b>5.39</b>	<b>188,807</b>	<b>-20,832</b>	<b>5.39</b>	<b>0.00</b>	<b>-9.94%</b>
2410	School District Travel	7,000	0.00	7,000	-	0.00	0.00	-
<b>2410 Totals:</b>		<b>7,000</b>	<b>0.00</b>	<b>7,000</b>	<b>-</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>
3510	Super. Contracted Serv.	1,800	0.00	1,800	-	0.00	0.00	-
3510	Supt. Prof. Development	2,000	0.00	2,000	-	0.00	0.00	-
3510	Supt. S/M	4,550	0.00	4,550	-	0.00	0.00	-
3510	Supt. Memberships	5,150	0.00	5,150	-	0.00	0.00	-
3510	Supt. Support Staff	30,450	0.40	31,289	839	0.40	0.00	2.76%
3510	Superintendent's Salary	85,733	0.40	96,839	11,106	0.40	0.00	12.95%
3510	METCO Academic Liaison	-	0.00	73,625	73,625	1.00	1.00	100.00%
3510	Bus. Office Memberships	737	0.00	1,100	363	0.00	0.00	49.25%

PROG	Description	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FY22/FY21 FTE Diff	FY22/FY21 % Diff
3510	Bus. Office S/M	2,500	0.00	2,500	-	0.00	0.00	-
3510	Bus. Office Prof. Development	2,500	0.00	2,000	-500	0.00	0.00	-20.00%
3510	Bus. Office Contr. Services	11,000	0.00	4,850	-6,150	0.00	0.00	-55.91%
3510	Toner Service	20,569	0.00	20,569	-	0.00	0.00	-
3510	Dir. of Finance & Operations Sal.	88,647	0.50	93,275	4,628	0.50	0.00	5.22%
3510	Financial Serv. Staff Salary	213,973	2.50	209,801	-4,172	2.30	-0.20	-1.95%
3510	Human Resources Memberships	220	0.00	220	-	0.00	0.00	-
3510	Human Resources Prof. Development	1,000	0.00	1,000	-	0.00	0.00	-
3510	Human Resources Recruiting Exp.	1,000	0.00	1,000	-	0.00	0.00	-
3510	Human Resources S/M	1,400	0.00	1,400	-	0.00	0.00	-
3510	Human Resources Contr. Services	12,800	0.00	13,375	575	0.00	0.00	4.49%
3510	Human Resources Staff Sal.	37,205	0.60	30,519	-6,686	0.40	-0.20	-17.97%
3510	Human Resources Admin. Sal.	47,858	0.40	49,175	1,317	0.40	0.00	2.75%
3510	Legal Services	40,000	0.00	40,000	-	0.00	0.00	-
3510	Dir T/L Salary	78,294	0.40	79,664	1,370	0.40		1.75%
3510	Dir T/L Support Staff Salary	45,361	0.60	61,546	16,185	0.80		35.68%
3510	Dir T/L Prof. Development	2,500	0.00	2,750	250	0.00	0.00	10.00%
3510	Dir T&L S/M	840	0.00	924	84	0.00	0.00	10.00%
3510 Totals:		738,087	5.80	830,921	92,834	6.60	0.60	12.58%
3520	Prin. Prof. Development	6,550	0.00	6,550	-	0.00	0.00	-
3520	Principals S/M	25,000	0.00	25,000	-	0.00	0.00	-
3520	Graduation Expenses	39,196	0.00	19,598	-19,598	0.00	0.00	-50.00%
3520	Principal's Salary	177,939	1.00	181,053	3,114	1.00	0.00	1.75%
3520	Asst. Principals Salary	288,512	2.00	293,562	5,050	2.00	0.00	1.75%
3520	Principals Clerical Salary	299,378	5.00	263,709	-35,669	4.00	-1.00	-11.91%
3520	Principals Copier Maintenance	2,500	0.00	2,500	-	0.00	0.00	-
3520 Totals:		839,075	8.00	791,972	-47,103	7.00	-1.00	-5.61%
3530	School Committee Conferences	500	0.00	500	-	0.00	0.00	-
3530	School Comm. Contr. Services	1,000	0.00	1,000	-	0.00	0.00	-
3530	School Committee S/M	1,600	0.00	1,600	-	0.00	0.00	-
3530	School Comm. Clerical Salary	3,500	0.00	3,500	-	0.00	0.00	-
3530	School Committee Dues	6,800	0.00	6,800	-	0.00	0.00	-
3530 Totals:		13,400	0.00	13,400	-	0.00	0.00	-
4620	Ripley Bldg. Serv. Wkr. Overtime	2,500	0.00	2,500	-	0.00	0.00	-
4620	Ripley Bldg. Serv. Wkr. Salary	29,758	0.40	29,311	-447	0.40	0.00	-1.50%
4620	Bldg. Serv. Wkr. S/M	31,750	0.00	20,900	-10,850	0.00	0.00	-34.17%
4620	Bldg. Serv. Workers Overtime	86,500	0.00	86,500	-	0.00	0.00	-
4620	Bldg. Serv. Workers Salary	531,241	9.00	542,995	11,754	9.00	0.00	2.21%
4620 Totals:		681,749	9.40	682,206	457	9.40	0.00	0.07%

PROG	Description	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FY22/FY21 FTE Diff	FY22/FY21 % Diff
4630	Contr. Serv. - Web Page	3,000	0.00	3,000	-	0.00	0.00	-
4630	I.T. Services Office S/M	15,000	0.00	15,000	-	0.00	0.00	-
4630	I. T. Services Clerical Sal.	30,347	0.38	30,350	3	0.38	0.00	0.01%
4630	I. T. Services New Equipment	70,000	0.00	70,000	-	0.00	0.00	-
4630	Admin. Software Support	73,000	0.00	73,000	-	0.00	0.00	-
4630	Dir. of Info. Tech.Salary	77,336	0.50	78,598	1,262	0.50	0.00	1.63%
4630	I.T. Unit Ldr. Salary	163,881	1.50	168,465	4,584	1.50	0.00	2.80%
4630	I.T. Sr. Support Analyst Salary	305,954	4.00	313,457	7,503	4.00	0.00	2.45%
4630	I.T. Gasoline	350	0.00	350	-	0.00	0.00	-
4630	I.T. Vehicle Ins.	450	0.00	450	-	0.00	0.00	-
4630	I.T. Vehicle Maint.	500	0.00	500	-	0.00	0.00	-
4630	I.T. Services Networking	91,198	0.00	91,198	-	0.00	0.00	-
<b>4630 Totals:</b>		<b>831,016</b>	<b>6.38</b>	<b>844,368</b>	<b>13,352</b>	<b>6.38</b>	<b>0.00</b>	<b>1.61%</b>
4640	Maintenance Clerical Salary	4,336	0.12	4,237	-99	0.12	0.00	-2.28%
4640	Maint. Supplemental Labor	15,000	0.00	15,000	-	0.00	0.00	-
4640	Maintenance Overtime	20,000	0.00	20,000	-	0.00	0.00	-
4640	Trash Pick-up & Recycling	29,062	0.00	29,062	-	0.00	0.00	-
4640	Maintenance Manager Salary	53,300	0.40	54,233	933	0.40	0.00	1.75%
4640	Maintenance Salary	134,587	1.60	199,816	65,229	2.50	0.90	48.47%
4640	Maintenance S/M	21,210	0.00	25,600	4,390	0.00	0.00	20.70%
4640	Maint. Contr. Services - Grounds	34,400	0.00	76,600	42,200	0.00	0.00	122.67%
4640	Maint. Contr. Services - Snow Plow	42,000	0.00	42,000	-	0.00	0.00	-
4640	Maint. S/M - Buildings	56,500	0.00	65,500	9,000	0.00	0.00	15.93%
4640	Maint. Contr. Services - Buildings	137,410	0.00	147,360	9,950	0.00	0.00	7.24%
4640	Maint. Replacement Equipment	8,200	0.00	8,200	-	0.00	0.00	-
<b>4640 Totals:</b>		<b>556,005</b>	<b>2.12</b>	<b>687,608</b>	<b>131,603</b>	<b>3.02</b>	<b>0.90</b>	<b>23.67%</b>
4650	Maint. Vehicle Insurance	1,430	0.00	1,552	122	0.00	0.00	8.53%
4650	Maintenance Gasoline	4,070	0.00	4,300	230	0.00	0.00	5.65%
4650	Maint. Vehicle Replacement	13,200	0.00	-	-13,200	0.00	0.00	-100.00%
<b>4650 Totals:</b>		<b>18,700</b>	<b>0.00</b>	<b>5,852</b>	<b>-12,848</b>	<b>0.00</b>	<b>0.00</b>	<b>-68.71%</b>
4660	Knox Trail Heating	6,000	0.00	6,000	-	0.00	0.00	-
4660	Mechanics Overtime	7,000	0.00	7,000	-	0.00	0.00	-
4660	Trans. Vehicle Insurance	8,192	0.00	8,192	-	0.00	0.00	-
4660	Drivers Overtime	12,500	0.00	6,000	-6,500	0.00	0.00	-52.00%
4660	Trans. Contracted Service	34,655	0.00	34,655	-	0.00	0.00	-
4660	Transportation Manager Salary	36,990	0.40	37,546	556	0.40	0.00	1.50%
4660	Trans. Coordinator Salary	39,646	0.80	37,988	-1,658	0.80	0.00	-4.18%
4660	Transportation S/M	61,295	0.00	80,592	19,297	0.00	0.00	31.48%
4660	Gasoline/Diesel Fuel	65,440	0.00	65,440	-	0.00	0.00	-
4660	Mechanics Salary	91,927	1.20	92,575	648	1.20	0.00	0.70%

PROG	Description	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FY22/FY21 FTE Diff	FY22/FY21 % Diff
4660	Drivers Salary	381,142	12.85	389,943	8,801	12.85	0.00	2.31%
4660	Trans. Vehicle Replacement	314,360	0.00	379,213	64,853	0.00	0.00	20.63%
<b>4660 Totals:</b>		<b>1,059,147</b>	<b>15.25</b>	<b>1,145,144</b>	<b>85,997</b>	<b>15.25</b>	<b>0.00</b>	<b>8.12%</b>
4670	Sped Vehicle S/M	500	0.00	500	-	0.00	0.00	-
4670	Sped Vehicle Insurance	600	0.00	600	-	0.00	0.00	-
4670	SPED CASE Trans. Contracted Services	630,808	0.00	670,449	39,641	0.00	0.00	6.28%
<b>4670 Totals:</b>		<b>631,908</b>	<b>0.00</b>	<b>671,549</b>	<b>39,641</b>	<b>0.00</b>	<b>0.00</b>	<b>6.27%</b>
4680	Trans. Repair Heating	5,925	0.00	5,925	-	0.00	0.00	-
4680	Ripley Heating	14,875	0.00	14,875	-	0.00	0.00	-
4680	CCHS Heating	94,549	0.00	104,004	9,455	0.00	0.00	10.00%
<b>4680 Totals:</b>		<b>115,349</b>	<b>0.00</b>	<b>124,804</b>	<b>9,455</b>	<b>0.00</b>	<b>0.00</b>	<b>8.20%</b>
4690	Ripley Electricity	6,000	0.00	6,758	758	0.00	0.00	12.63%
4690	Ripley Water/Sewer	2,923	0.00	2,923	-	0.00	0.00	-
4690	Ripley Electricity	29,708	0.00	31,500	1,792	0.00	0.00	6.03%
4690	CCHS Water/Sewer	29,982	0.00	29,982	-	0.00	0.00	-
4690	Telephone	47,261	0.00	47,261	-	0.00	0.00	-
4690	CCHS Electricity	318,434	0.00	318,434	-	0.00	0.00	-
<b>4690 Totals:</b>		<b>434,308</b>	<b>0.00</b>	<b>436,858</b>	<b>2,550</b>	<b>0.00</b>	<b>0.00</b>	<b>0.59%</b>
5800	H.S. '16 Landfill - Principal	50,000	0.00	100,000	50,000	0.00	0.00	100.00%
5800	H.S. '16 Building - Principal	115,000	0.00	115,000	-	0.00	0.00	-
5800	H.S. '16 Landfill - Interest	50,000	0.00	10,584	-39,416	0.00	0.00	-78.83%
5800	H.S. '16 Building - Interest	52,350	0.00	48,900	-3,450	0.00	0.00	-6.59%
5800	H.S. '13 Building - Interest	705,133	0.00	646,176	-58,957	0.00	0.00	-8.36%
5800	H.S. '15 Building - Interest	729,220	0.00	671,252	-57,968	0.00	0.00	-7.95%
5800	H.S. '13 Building - Principal	1,300,000	0.00	1,300,000	-	0.00	0.00	-
5800	H.S. '15 Building - Principal	1,350,000	0.00	1,300,000	-50,000	0.00	0.00	-3.70%
<b>5800 Totals:</b>		<b>4,351,703</b>	<b>0.00</b>	<b>4,191,912</b>	<b>-159,791</b>	<b>0.00</b>	<b>0.00</b>	<b>-3.67%</b>
5810	Unemployment Compensation	45,000	0.00	22,000	-23,000	0.00	0.00	-51.11%
5810	Social Security Tax	46,406	0.00	47,656	1,250	0.00	0.00	2.69%
5810	Workers' Compensation	125,000	0.00	125,000	-	0.00	0.00	-
5810	FICA Medical Insurance	294,794	0.00	298,082	3,288	0.00	0.00	1.12%
5810	Retiree Medical Insurance	376,831	0.00	376,831	-	0.00	0.00	-
5810	OPEB Liability - Active EE Retiree Medical Ins.	550,000	0.00	550,000	-	0.00	0.00	-
5810	Hospital/Life Insurance	1,483,803	0.00	1,383,803	-100,000	0.00	0.00	-6.74%
5810	Nurses Liability Ins.	240	0.00	300	60	0.00	0.00	25.00%
5810	Sch. Comm. Prof. Liability	8,689	0.00	8,774	85	0.00	0.00	0.98%
5810	Public Liability Insurance	41,821	0.00	42,321	500	0.00	0.00	1.20%
<b>5810 Totals:</b>		<b>2,972,584</b>	<b>0.00</b>	<b>2,854,767</b>	<b>-117,817</b>	<b>0.00</b>	<b>0.00</b>	<b>-3.96%</b>
5820	Retirement	705,905	0.00	797,700	91,795	0.00	0.00	13.00%
<b>5820 Totals:</b>		<b>705,905</b>	<b>0.00</b>	<b>797,700</b>	<b>91,795</b>	<b>0.00</b>	<b>0.00</b>	<b>13.00%</b>

PROG	Description	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FY22/FY21 FTE Diff	FY22/FY21 % Diff
5830	School Choice Assessment	73,019	0.00	13,442	-59,577	0.00	0.00	-81.59%
5830	Charter School Assessment	42,000	0.00	20,012	-21,988	0.00	0.00	-52.35%
5830 Totals:		115,019	0.00	33,454	-81,565	0.00	0.00	-70.91%
5840	Treasurer Bonds	500	0.00	500	-	0.00	0.00	-
5840	Banking Services	3,000	0.00	3,000	-	0.00	0.00	-
5840	Postage	10,000	0.00	8,000	-2,000	0.00	0.00	-20.00%
5840	Audit Contract	48,585	0.00	48,585	-	0.00	0.00	-
5840 Totals:		62,085	0.00	60,085	-2,000	0.00	0.00	-3.22%
Totals:		34,958,922	221.94	35,759,374	800,452	221.69	-0.45	2.29%



## Appendix F: Glossary

**Agency Fund-** A fund consisting of resources received and held by a school district as an agent for others; for example, taxes collected and held by a school district for another school district. Sometimes resources held by one fund of a school district for other funds of the unit are handled through an agency fund. An example is taxes held by an agency fund for distribution among other funds.

**Annuity-** A Series of equal money payments at equal intervals during a designated period of time. In school accounting the most frequent annuities are accumulations of debt service funds for term bonds in payments to retire employees and the public employee retirement systems.

**Asset-** Property in property right of the school district which has monetary value.

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

**Balance Sheet-** A statement which discloses the assets, liabilities, and equities of a fund of a school district at a specified date.

**Bond-** A written promise to pay a specified sum of money at the face value or principal at a specified date or dates in the future, call maturity dates, together with periodic interest at a specified rate.

**Bond Anticipation Note (BAN)-** A short term interest bearing note issued by a school district in anticipation of bonds to be issued at a later date. These promissory notes are retired from the proceeds of the bond issue to which they are related.

**Budget-** A plan of financial operation embodying an estimate or proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

**Capital budget-** A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget. If the capital program is an operation, it will be the first year thereof.

**Charter School-** a public school operating under M.G.L. c. 71, § 89, and 603 C.M.R. 1.00. This term encompasses Commonwealth and Horace Mann charter schools unless otherwise specified.

**Circuit Breaker-** the reimbursement program for certain costs of special education as specified in M.G.L. c. 71B, § 5.

**Debt-** An obligation resulting from borrowing of money or from the purchase of goods or services. Debts of school systems include bonds, time warrants, tax anticipation notes payable, accounts payable, vouchers payable, interest payable, and salaries payable.

**Encumbrances-** Obligations or commitments in the form of purchase orders, contracts issued or salary commitments which are chargeable to an appropriation and for which a part of the

appropriation is reserved. They cease to be encumbrances when paid or when the title to goods or services is received in the actual liability is created.

**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.

**Fixed assets-** Assets of a long term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and equipment.

**Function-** the activity for which a service or material is acquired. The functions in which school districts are required to maintain and report financial data shall be identified and described in guidelines for reporting student and financial data published by the Department.

**General Ledger-** a book, file, or other device which contains the accounts needed to reflect, in summary and in detail, the financial position, the results of financial operations, the changes in equities of a fund or account group used by a school district.

**General Fund-** a fund used to account for our transactions of a school district which are not accounted for in another fund. The general fund is used to account for the ordinary operations or the basic educational programs of a school district which are financed from taxes and other general revenues.

**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.

**Internal control-** A plan of an organization under which employees' duties are so arranged and records and procedures are so designed as to make it possible to provide effective safeguards and counting control over Assets, liabilities, revenue, income, expenses and expenditures. Under such a system, the work of employees is subdivided so that no single employee performs a complete cycle of operations. Procedures to be followed which require proper authorization by designated officials for all actions to be taken.

**Liability-** debt or other legal obligation arising out of transactions in the past which must be paid, renewed, or refunded at some future date.

**Long Term Debt-** debt with the maturity of more than one year after the date of issuance.

**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*)

**Municipal Bonds-** a bond issued by a state or local governmental unit.

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

**Object-** the service or commodity obtained as a result of a specific expenditure. The object classifications in which school districts are required to maintain and report financial data shall be identified and described in guidelines published by the Department.

**Operating Budget-** a budget which applies to all revenue and expenditures other than capital outlay expenditures.

**Operating Expenses-** as used in the accounts of a school district's enterprise funds and internal service funds, the term means these costs which are necessary to the maintenance of the enterprise, the rendering of services, the sale of products, the production and disposition of commodities produced, and the collection of enterprise revenues.

**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.

**Purchase Order-** a document which authorizes the delivery of specified merchandise to the school district or the rendering of the making of a charge for them.

**Requisition-** a written demand or request, usually from one department to the purchasing officer or to another department, for specified articles or services.

**School Choice-** program that allows a parent to enroll his or her child in a school district that is not the child's home district. Every year the school committee in each school district decides whether it will accept new enrollments under this program and, if so, in what grades.

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

**Short-term debt-** debt with the maturity of one year or less after the date of issuance. Short term debt usually includes bond anticipation notes (BANS) payable, tax anticipation notes payable and warrants payable.

**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.

**Special revenue fund-** a fund that is created to be used to account for financial transactions for designated educational purposes from special sources of revenue and that are not part of the school districts foundation educational program.

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

**Statute-** a written law enacted by a duly organized in constituted legislative body.

**Student Activity Fund** - A fund established under M.G.L. Section 47 Chapter 71 to administer extra-curricular student activities.

**Student Opportunity Act** - 2019 state legislation that significantly overhauls the chapter 70 formula. The legislation phases in \$1.4 billion dollars of additional annual aid over the next seven years with priority being given to districts with large numbers of low-income students.

**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.

**Trial balance-** a list of the balances of the accounts in a ledger kept by double entry, with the debt and credit balance is shown in separate columns. If the totals of the debit and credit columns are equal or their net balance agrees with a control account, the ledger from which the figures are taken is said to be in balance.

**Warrant-** an order drawn by the school District to the school district treasurer ordering him/her to pay a specified amount to a payee named on the warrant. Once signed by the treasurer, the warrant becomes a check payable by a bank named on the warrant by the treasurer.

**Warrants payable-** warrant issued by the school district but not yet signed by the treasurer.