

BEDFORD PUBLIC SCHOOLS SCHOOL COMMITTEE FY19 BUDGET REQUEST

BEDFORD PUBLIC SCHOOLS

January 25, 2018

COMMUNITY EXPECTATIONS

- High performing schools that nurture intellectual curiosity, creative expression, independent thinking and skillful problem solving
- A supportive, safe and caring school culture that promotes an appreciation of diversity
- Intellectually engaging and challenging liberal arts learning experiences for all
- Robust music, arts and wellness courses for all students
- Ample athletic and extracurricular opportunities for all students
- College and Career Readiness for all
- 21st Century STEM and technology infused learning experiences
- A commitment to educational equity and closing achievement gaps
- Measurable and clearly identified learning outcomes
- Cost-conscious planning that respects the community's fiscal conditions

BUDGET PROCESS

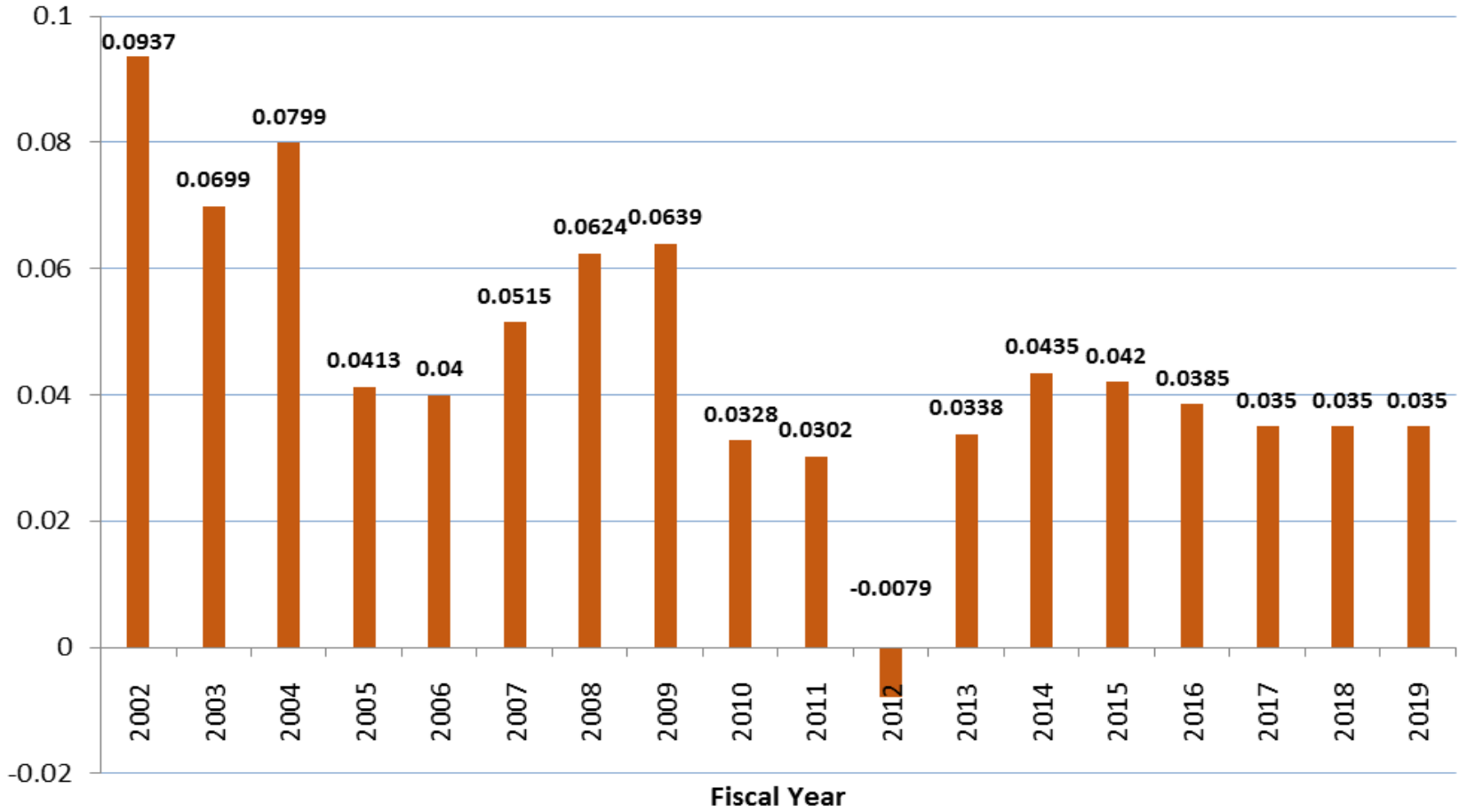
- November 30, 2017: Superintendent Presented Budget Preview to Finance Committee, Projecting ~ 4.31% Increase Over FY18
- December 13, 2017: Superintendent Presented a \$40,746,715 Budget Request to the School Committee (Representing 4.31% Increase)
 - School Committee Raised a Series of Questions and Requested Additional Data
 - School Committee Directed Superintendent to Strive to Work Towards the FinCom 3.5% Guideline While Ensuring the Protection of All Important Driver-Related Needs
- December 14 – January 24: Superintendent Worked with David and Leadership Team to Prioritize “Non-negotiables” While Identifying Additional Offsets and Acceptable Reductions
 - Worked to Close \$371,999 Gap
- January 24, 2018: Superintendent Presented Modified Budget Request Reflecting a 3.5% Increase over FY18
 - Following Deliberations, School Committee Approved FY19 Budget Request of \$40,428,716 (3.5% Increase)

OVERVIEW

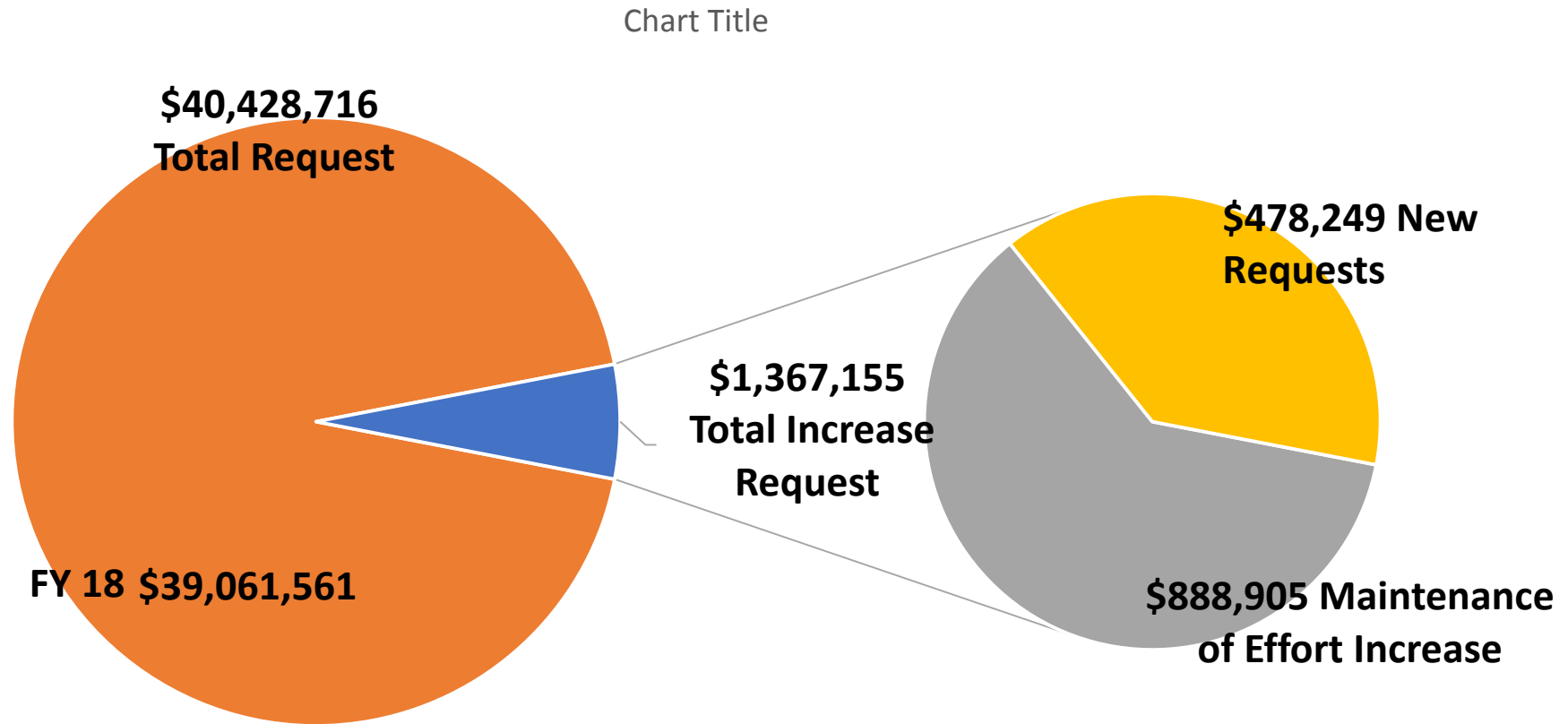
| FY19 MoE REQUEST | FY19 TOTAL REQUEST | FY8 APPROVED BUDGET | MoE BUDGET INCREASE |
|------------------|--------------------|---------------------|---------------------|
| \$39,950,466 | \$40,428,716, | \$39,061,561 | 2.28% |

| FY19 NEW REQUESTS | FY19 MoE REQUEST | FY19 TOTAL REQUEST | FY18 APPROVED BUDGET | MoE BUDGET INCREASE | FY19 NEW REQUEST % CHANGE | FY19 TOTAL REQUEST INCREASE | TOTAL FY19 % Change |
|-------------------|------------------|--------------------|----------------------|---------------------|---------------------------|-----------------------------|---------------------|
| \$478,249 | \$39,950,466 | \$40,428,716 | \$39,061,561 | \$888,905 | 1.22% | \$1,367,155 | 3.50% |

Bedford Public Schools Budget History

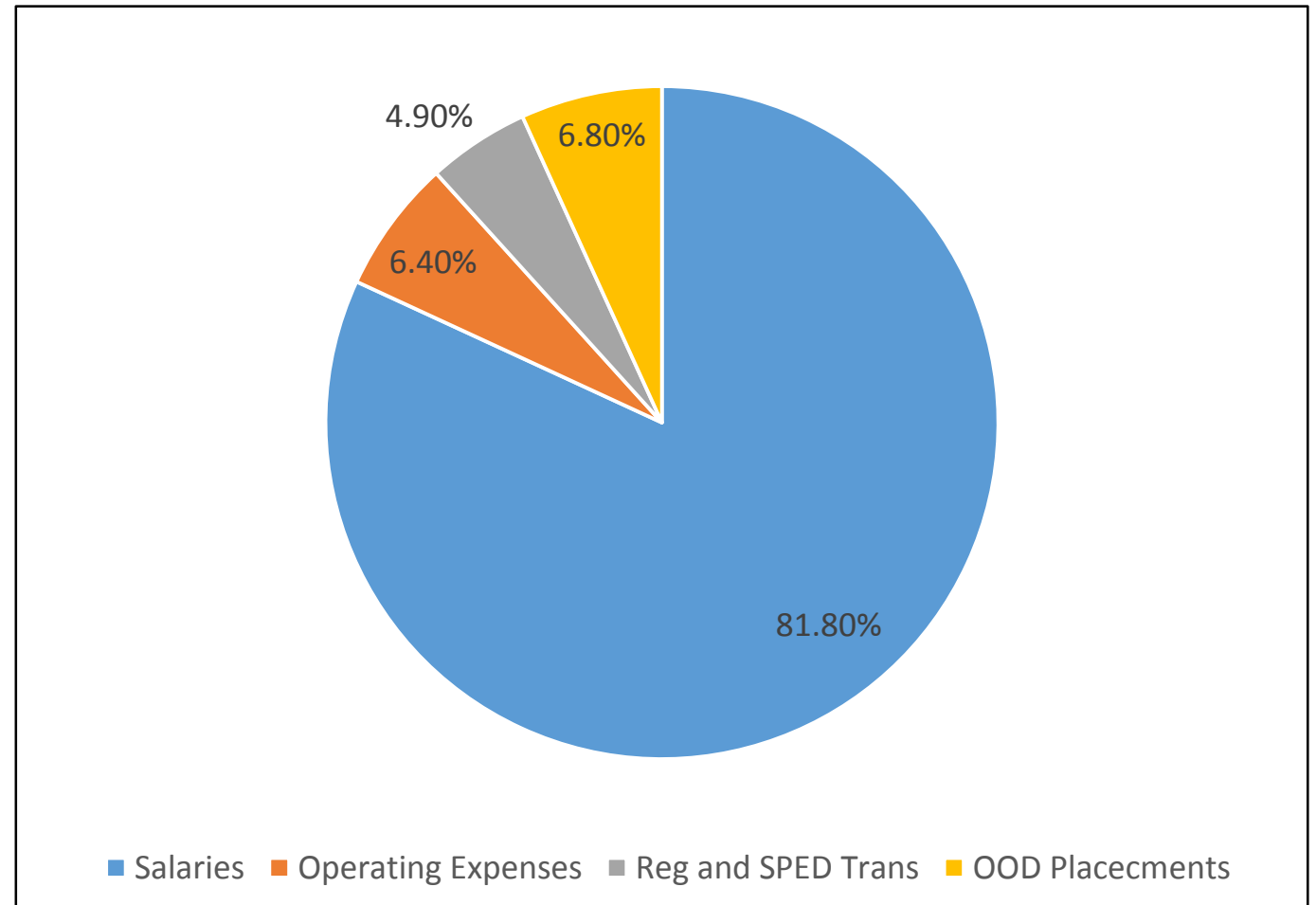


MAINTENANCE OF EFFORT: 98.8% of Budget

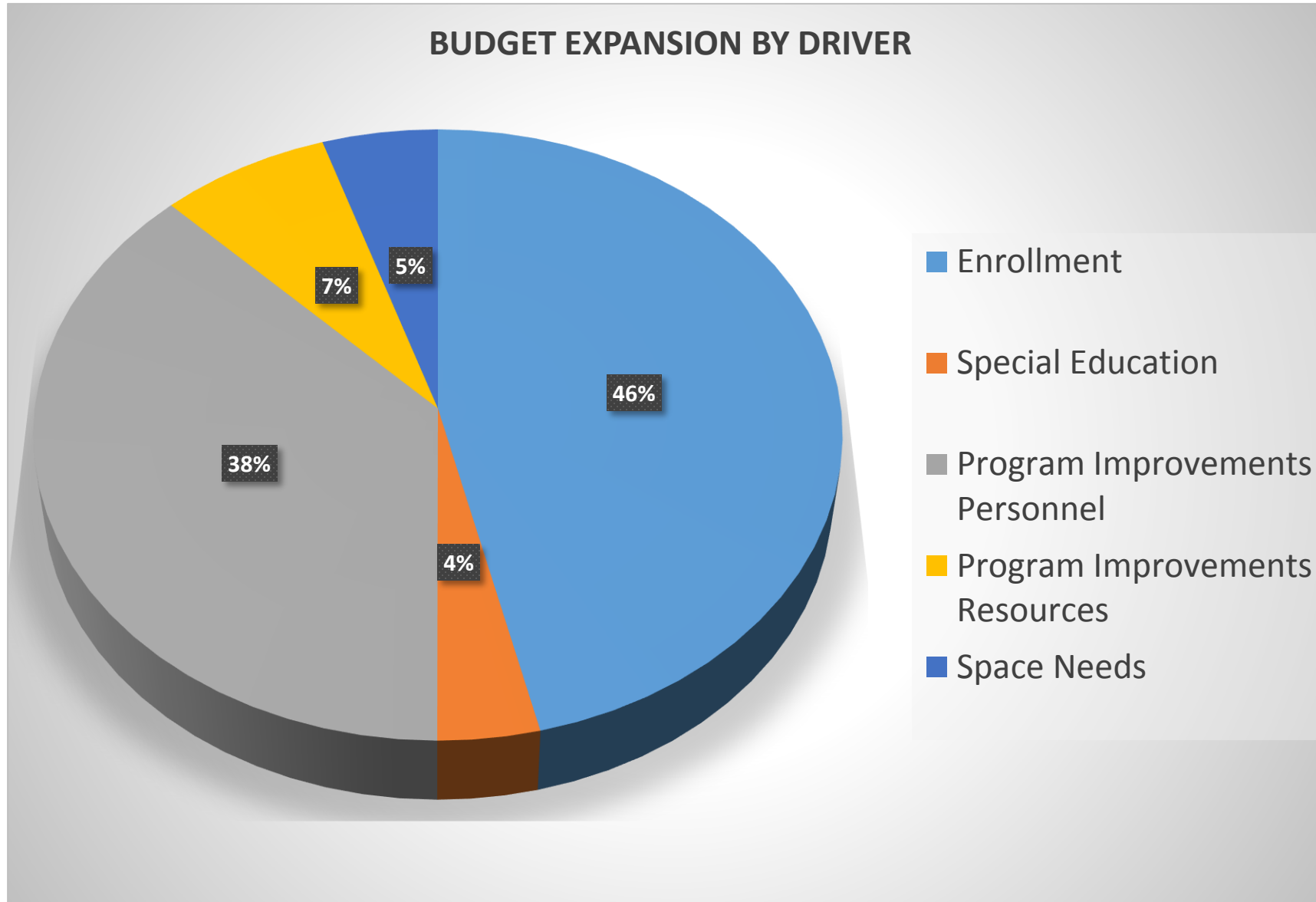


PRINCIPAL COST CENTERS FULL BUDGET REQUEST

| Cost Center | Percent of Total Budget |
|--|-------------------------|
| Salaries | 81.8% |
| Instructional Materials, Texts, Technology | 6.4% |
| Regular and Special Education Transportation | 4.9% |
| Out of District Placements | 6.8% |



KEY BUDGET INCREASE DRIVERS: \$478,249



DRIVER I: ENROLLMENT

Increasingly Complex Student Body

| In Percents | 17-18 | 16-17 | 15-16 | 14-15 | 13-14 | 12-13 | 11-12 |
|--|-------|------------|-------|-------|-------|-------|-------|
| High Needs | N/A | 28.1 | 27.8 | 28 | 30.7 | 29.4 | |
| Low Income | 8.3* | 8.4/12.68* | 11.7 | 13.2 | 12.3 | 13.1 | 10.8 |
| ELL | 6.0 | 5.3 | 7.1 | 5.5 | 5.2 | 3.6 | 3.4 |
| FLNE | 16.5 | 15.1 | 14.1 | 11.8 | 11.2 | 10.2 | 9.9 |
| Students with Disabilities In-District | 17.4 | 17.6 | 17.5 | 16.8 | 14.7 | 13.4 | 12.7 |
| African-American | 6.1 | 6.3 | 6.5 | 6.9 | 7.6 | 6.8 | 6.1 |
| Latino | 4.2 | 5.8 | 5.4 | 5.1 | 5.5 | 5.0 | 4.5 |
| Asian | 16.0 | 14.4 | 12.8 | 12.1 | 11.9 | 11.5 | 12.0 |
| Mixed | 6.7 | 4.9 | 3.6 | | | | |
| White | 67.0 | 68.4 | 71.7 | 71.7 | 71.2 | 72.9 | 73.9 |

*DESE uses a new metric, Economically Disadvantaged, which averages, across the state, as 31.4% lower than the traditional Low Income Figure. 8.4% ED/12.68%LI (Bedford ~ 50%)

Enrollment Projections: Continued Growth

| Enrollments | Actual FY17 | Projected FY18 | Actual FY18 December 1 | Projected FY19 |
|-------------|-------------|----------------|---------------------------|----------------|
| K | 192 | 189 | 200 | 186 |
| 1 | 200 | 205 | 201 | 207 |
| 2 | 206 | 204 | 203 | 203 |
| Davis | 598 | 598 | 604 | 596 |
| 3 | 202 | 211 | 212 | 205 |
| 4 | 182 | 208 | 204 | 213 |
| 5 | 182 | 184 | 194 | 210 |
| Lane | 566 | 603 | 610 | 628 |
| 6 | 191 | 180 | 181 | 196 |
| 7 | 207 | 192 | 189 | 184 |
| 8 | 158 | 210 | 214 | 193 |
| JGMS | 556 | 582 | 584 | 573 |
| 9 | 226 | 187 | 181 | 255 |
| 10 | 206 | 218 | 210 | 170 |
| 11 | 222 | 198 | 210 | 205 |
| 12 | 205 | 223 | 218 | 208 |
| BHS | 859 | 826 | 819 | 838 |
| Sub-Total | 2579 | 2609 | 2617 | 2635 |
| Pre-School | 44 | 48 | 45 | 47 |
| Total | 2623 | 2657 | 2662 | 2682 |

Long Term Projections

| Projected Enrollment in Grade Combinations* | | | | | | | | | |
|---|-----|------|-----|------|-----|-----|-----|------|------|
| Year | K-2 | K-5 | 3-5 | K-8 | 5-8 | 6-8 | 7-8 | 7-12 | 9-12 |
| 2017-18 | 598 | 1207 | 609 | 1793 | 781 | 586 | 404 | 1221 | 817 |
| 2018-19 | 596 | 1224 | 628 | 1797 | 783 | 573 | 377 | 1215 | 838 |
| 2019-20 | 612 | 1245 | 633 | 1840 | 815 | 595 | 384 | 1226 | 842 |
| 2020-21 | 601 | 1237 | 636 | 1871 | 848 | 634 | 413 | 1255 | 842 |
| 2021-22 | 611 | 1244 | 633 | 1897 | 868 | 653 | 438 | 1337 | 899 |
| 2022-23 | 599 | 1249 | 650 | 1907 | 881 | 658 | 442 | 1347 | 905 |
| 2023-24 | 609 | 1248 | 639 | 1909 | 872 | 661 | 437 | 1380 | 943 |
| 2024-25 | 609 | 1259 | 650 | 1917 | 891 | 658 | 446 | 1423 | 977 |
| 2025-26 | 608 | 1245 | 637 | 1921 | 887 | 676 | 442 | 1441 | 999 |
| 2026-27 | 608 | 1255 | 647 | 1920 | 887 | 665 | 453 | 1466 | 1013 |
| 2027-28 | 607 | 1254 | 647 | 1930 | 896 | 676 | 453 | 1455 | 1002 |

Elementary Class Size Averages

| | | FY18 | | FY19 MOE | | FY19 Prop |
|-------|---------------|-------------------------|---------------|-----------|---------------|-----------|
| Grade | # ClassRms | Class size D=27 L=26 | # ClassRms | D=27 L=26 | # ClassRms | D=27 L=27 |
| K | 9 | 22 | 9 | 21 | 9 | 21 |
| 1 | 9 | 22 | 9 | 22 | 9 | 22 |
| 2 | 9 | 22 | 9 | 23 | 9 | 23 |
| 3 | 9 | 23 | 9 | 22.7 | 9 | 22.7 |
| 4 | 9 | 23 | 9 | 23.6 | 9 | 23.6 |
| 5 | 8 | 24 | 8 | 26.2 | 9 | 23.3 |

BUDGET IMPACT

1.0 FTE Lane Classroom Teacher: \$65, 766

0.5 FTE Reading Teacher: \$46,951

Cost to Town ~ \$19,500

CLASS SIZE MATTERS: Research Targets 18 Per Class (Lower Elementary): Bibliography of Research:
www.classsizematters.org/wp-content/uploads/2015/12/class-size-bibliography_formatted.pdf

Middle School Foreign Language

| | All Class Size | Core | Specialized | Arts & Wellness | Advisory |
|---------|-------------------|-------|-------------|--------------------|----------|
| Average | 16.34* | 19.29 | 4.42 | 20.6 | 12.47 |
| High | 47 | 35 | 10 | 47 | 18 |
| Low | 1 | 9 | 1 | 1 | 8 |

| | |
|-------------------|----|
| Spanish 1 | 30 |
| Spanish 1 | 29 |
| Spanish 1 | 28 |
| Spanish 1 | 28 |
| 6th Grade Spanish | 25 |
| 6th Grade Spanish | 25 |
| Spanish 1 | 25 |

BUDGET IMPACT

1.0 FTE Foreign
Language Teacher

\$65,766

Cost to Town: ~
\$19,500

English Language Learners (ELL)

| Start of School Year | Opt-Out | SY 16-17 | ELP Levels | | | | | Opt-Out | SY 17/18 | ELP Levels | | | | |
|----------------------|---------|---------------|------------|----|----|----|----|---------|---------------|------------|----|----|----|----|
| | | # of students | 1 | 2 | 3 | 4 | 5 | | # of Students | 1 | 2 | 3 | 4 | 5 |
| Kindergarten | 1 | 14 | 1 | 4 | 8 | 1 | 0 | 0 | 25 | 5 | 7 | 11 | 2 | 0 |
| First | 1 | 22 | 0 | 3 | 11 | 6 | 2 | 1 | 20 | 2 | 3 | 14 | 1 | 0 |
| Second | 0 | 26 | 0 | 0 | 6 | 12 | 8 | 1 | 25 | 0 | 2 | 8 | 9 | 6 |
| Third | 1 | 14 | 0 | 0 | 3 | 9 | 2 | 1 | 32 | 1 | 1 | 13 | 14 | 1 |
| Fourth | 0 | 21 | 0 | 3 | 4 | 11 | 3 | 1 | 16 | 0 | 0 | 4 | 8 | 4 |
| Fifth | 1 | 10 | 0 | 1 | 0 | 6 | 3 | 1 | 16 | 1 | 0 | 2 | 9 | 2 |
| Sixth | 0 | 16 | 1 | 0 | 1 | 14 | 0 | 4 | 7 | 0 | 0 | 0 | 5 | ~2 |
| Seventh | 1 | 5 | 1 | 0 | 4 | 0 | 0 | 1 | 5 | 0 | 1 | 2 | 2 | 0 |
| Eighth | 2 | 8 | 0 | 0 | 4 | 4 | 0 | 1 | 4 | 0 | 0 | 4 | 0 | 0 |
| Ninth | 0 | 4 | 0 | 0 | 2 | 1 | 0 | 1 | 3 | 0 | 0 | 1 | 2 | |
| Tenth | 0 | 2 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 |
| Eleventh | 0 | 3 | 0 | 0 | 1 | 0 | 1 | 1 | 2 | 0 | 1 | 0 | 1 | 0 |
| Twelfth | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 |
| Total Enrollment | | 146 | 4 | 12 | 45 | 64 | 20 | | 157 | 10 | 15 | 59 | 53 | 14 |

Budget Impact

.5 FTE ELL/PA
Stipend
\$42,756

Cost to the Town
~ \$19,500

**LOOKing Ahead: New LOOK Law, Language Opportunity for Our Kids (11,2017)
Implications ?**

DRIVER I SUMMARY: Enrollment Related Requests

| Category | Location | Project | FY19 Expansion Request Descriptor | Total |
|-------------|---------------|---------------------|---|----------|
| INSTRUCTION | MIDDLE SCHOOL | FOREIGN LANGUAGE | ADDITIONAL 1.0 FTE FOREIGN LANGUAGE TEACHER (.6 Spanish .4 French) | \$65,766 |
| INSTRUCTION | LANE SCHOOL | ELEMENTARY SALARIES | ADD 1.0 FTE FOR PROJECTED ENROLLMENT INCREASE | \$65,766 |
| INSTRUCTION | LANE SCHOOL | READING | .5 FTE INCREASE TO READING STAFF AT LANE , BRINGS STAFFING TO 3.9 FTE | \$46,951 |
| INSTRUCTION | SYSTEM WIDE | ELL | ADD NET NEW .5 FTE (.1 FTE FOR EXISTING STAFF IN LANE, .4 FTE BACKFILL AT DAVIS TO FILL TEACHING PORTION FOR INCREASING CURRIC COORD TO PA/PD LEVEL FOR ELL PROGRAM OVERSIGHT | \$42,756 |

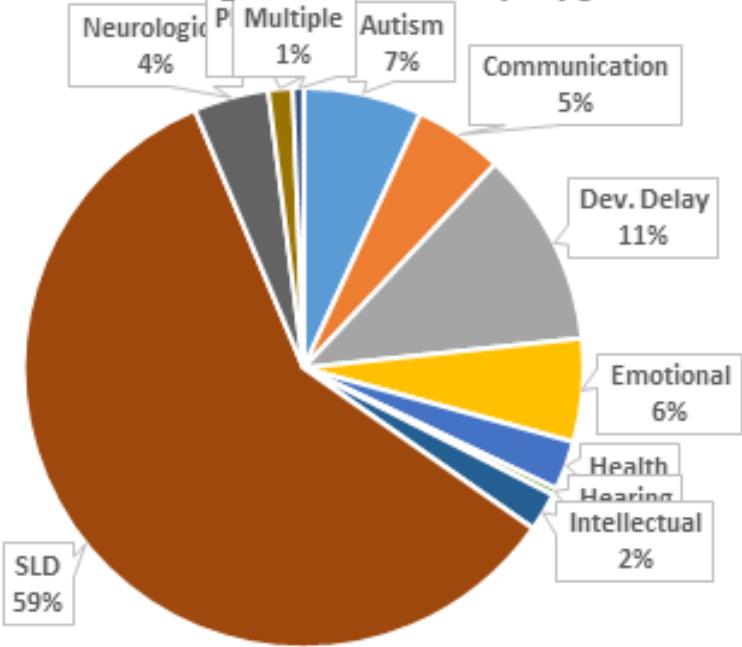
DRIVER II: EXPANDED BUILDING SPACE

| | |
|---|---------|
| Custodial Working Foreperson and Maintenance Working Forepeople | \$4,000 |
|---|---------|

| | |
|--------------------------|----------|
| Contract Services (HVAC) | \$20,000 |
|--------------------------|----------|

DRIVER III: SPECIAL EDUCATION

2008 Learning Disabilities by Type

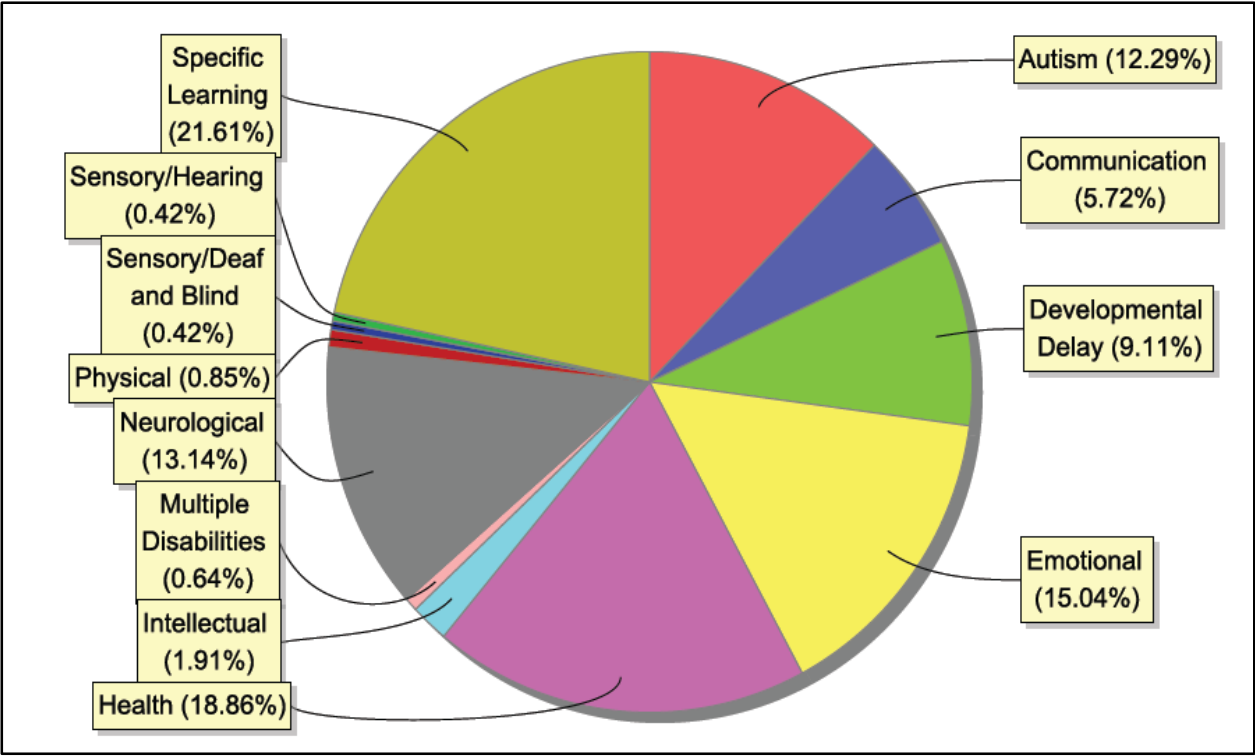


2016 Bedford Public Schools

| | |
|------------------------|--------|
| Autism: | 12.29% |
| Emotional Disability: | 15.04% |
| Specific Learning Dis: | 21.61% |

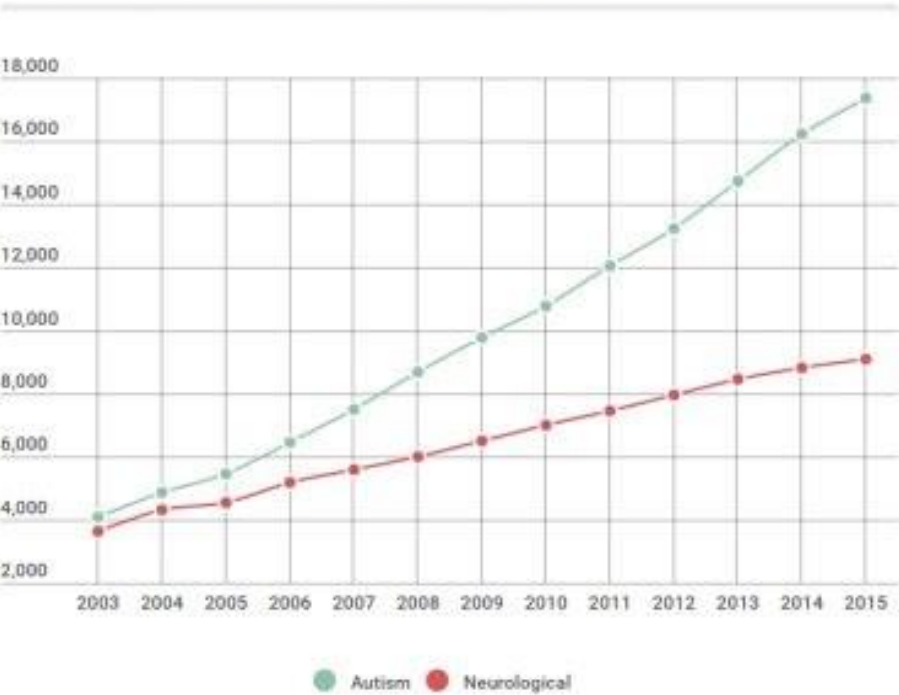
2008 Bedford Public Schools

| | |
|-------------------------------|-----|
| Autism: | 7% |
| Emotional Disability: | 6% |
| Specific Learning Disability: | 59% |



Special Education Trends in US and Massachusetts

Mass. Special Education Enrollment, By Disability



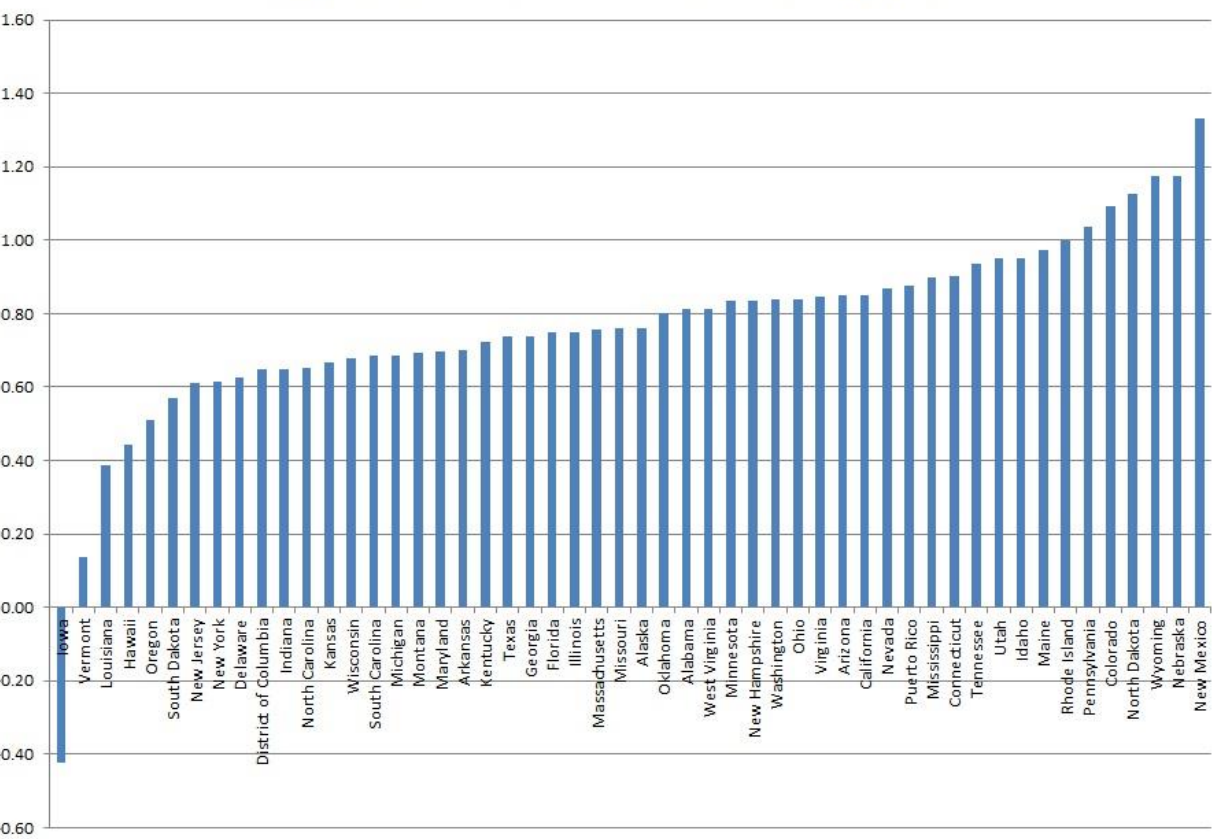
SOURCE: State data from 2003-2015, compiled by the Massachusetts Association of 766 Approved Private Schools

Dr. Dennery and the Children’s Hospital Neighborhood Partnerships (CHNP) Program research reported the following findings;

- One in four adults experience behavioral health (previously mental health) problems over the course of one year
- One in five children and adolescents suffer from behavioral health concerns that are severe enough to cause problems in everyday life
- 60-70% of children do not receive the behavioral health services to address their problem

MASS Superintendents Report SEL

Change in school autism rates from 2004-2009, by state



Declining Out of District Placements/ Increasing In-house Enrollment

| POST FY18 BUDGET APPROVAL FTE CHANGES/No Budget Impact | | | | |
|--|---------------------------------|--|-----------------|--|
| In-House Program Enrollment Change | Δ Students | Staffing Change | Staffing Cost | Offset |
| Five Pre-school Students/Autism | 5 | .4 FTE Sp Ed/.4 TA | \$6,000 | 7 Additional Regular Ed Student Tuitions |
| BHS STEP Program | 3 (3) OOD returned to district) | 2.0 FTE (teacher and adjustment counselor) | \$136,747 | \$185,560 plus transportation savings |
| System | | 1.3 Psychologist | \$94,158 | (\$64,000 OOD Coor) |
| Wilson Reading | | .2 FTE | | (.2 FTE Contract Serv) |
| BRIDGE Evaluation | | 4.0 Adjust Couns and Sp Ed Teachers | | |
| Davis | (4 OOD) | .5 Adj Couns | \$307,379 | \$393,688 |

FY 19 BUDGET IMPACT

| | |
|--|---------------|
| ESY: | \$15,000 |
| Supplies: | \$ 3,000 |
| | \$18,000 |
| Offsets: | (\$1,082,500) |
| Savings (Tuition Cr And Transportation | (\$423,988) |

| Sped Headcount History | | | | | | | | | | | |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | Oct 2017 | Oct 2016 | Oct 2015 | Oct 2014 | Oct 2013 | Oct 2012 | Oct 2011 | Oct 2010 | Oct 2009 | Oct 2008 | Oct 2007 |
| Bedford Schools In-House | 405 | 401 | 371 | 361 | 355 | 329 | 315 | 316 | 339 | 368 | 349 |
| OOD (pre-k - 22) | 49 | 60 | 77 | 77 | 87 | 84 | 87 | 92 | 93 | 107 | 110 |
| Total Sped | 468 | 478 | 465 | 459 | 452 | 424 | 414 | 422 | 447 | 494 | 474 |
| Total Enrollment (Excludes Tuition Pre-S) | 2625 | 2606 | 2536 | 2522 | 2539 | 2503 | 2443 | 2383 | 2414 | 2342 | 2285 |
| 504 (Reg Ed)* | 160 | 135 | 139 | 139 | 116 | | | | | | |

*504 Plans provide regular education accommodations, mandated by law, to give equitable access to students with conditions/disabilities that impede equal access to the curriculum.

DRIVER IV: PROGRAM IMPROVEMENTS:

PERSONNEL

| District | FY18 Daily Rate |
|------------|-----------------|
| Bedford | \$75 |
| Billerica | \$75 |
| Burlington | \$90 |
| Carlisle | \$100 |
| Chelmsford | \$75 |
| Concord | \$100 |
| Lexington | \$95 |
| Lincoln | \$97 |

| Monthly Substitute Fill Rate | |
|------------------------------|--------|
| May-17 | 59.70% |
| Jun-17 | 65.60% |
| Sep-17 | 68.80% |
| Oct-17 | 59% |
| Nov-17 | 57.20% |
| Dec-17 | 56.60% |

Kindergarten Eas Kept at .8
When Kindergarten
Transitioned to Full Week

Davis and Lane Presently
Share One Instructional
Technology Teacher

Campus Aide Needed at High
School (previously budgeted
for)

SYSTEM: Increase Substitute Pay

By \$10/Day

\$25,000

Cost to Town: 0

BHS: 0.5 FTE Reading Teacher \$32,883

Cost to Town: 0

BHS: 1.0 FTE Campus Aide \$25,264

Cost to Town: ~ \$7,580

DAVIS: 1.2 FTE Education Assts \$22,778

Cost to Town: 0

LANE: 0.2 FTE Comp Lab Aide \$7,978

Cost to Town: 0

DAVIS/LANE: 1.0 Tech/Instruc-
tional Coach

\$65,766

Cost to Town: ~ \$19,500

DRIVER IV: PROGRAM IMPROVEMENTS:

RESOURCES: \$35,341

| CATEGORY | LOCATION | PROJECT | FY19 Expansion Request Descriptor | Total |
|----------------|---------------|------------------|--|----------|
| INSTRUCTION | HIGH SCHOOL | FOREIGN LANGUAGE | ADDITION OF 2 QUIZLET TEACHER ACCOUNTS AND 1 LINGT TEACHER ACCOUNT, ADDITIONAL FUNDS FOR AAPPL TESTS BASED ON INCREASED NUMBER OF STUDENTS | \$1,744 |
| INSTRUCTION | HIGH SCHOOL | MATHEMATICS | STATISTICS SUMMER PD CONFERENCE IS A REQUEST FOR EXPANSION.\$1500 FOR CONFERENCE AND WOULD BE FOR AP STATS. | \$1,500 |
| INSTRUCTION | HIGH SCHOOL | GUIDANCE | INTRODUCE NAVIANCE PARENT PORTAL, PURCHASE NATIONAL CLEARINGHOUSE TO ACCESS ALUMNI STATISTICS; CAREER KEY, AND NAVIANCE CURRICULUM | \$1,745 |
| INSTRUCTION | HIGH SCHOOL | GUIDANCE | INCREASE FOR MEMBERSHIPS TO ACT, NACAC, MASCA, MA DROP OUT PREVENTION, MIDDLESEX GUIDANCE DIRECTORS | \$130 |
| INSTRUCTION | MIDDLE SCHOOL | FOREIGN LANGUAGE | ADDITION OF 2 QUIZLET TEACHER ACCOUNTS AND 1 LINGT TEACHER ACCOUNT, ADDITIONAL FUNDS FOR AAPPL TESTS BASED ON INCREASED NUMBER OF STUDENTS | \$1,056 |
| INSTRUCTION | MIDDLE SCHOOL | MATHEMATICS | EXPAND CALCULUS PROJECT AND SUMMER MATH AT BHS TO 20 STUDENTS IN CP AND SUMMER MATH TO 12 DAYS VERSUS CURRENT 8 | \$24,230 |
| INSTRUCTION | MIDDLE SCHOOL | SUMMER STUDIES | ADDITIONAL REQUEST FOR BUILDING BASED PROFESSIONAL DEVELOPMENT | \$2,000 |
| INSTRUCTION | MIDDLE SCHOOL | GUIDANCE | NAVIANCE FOR MIDDLE SCHOOL | \$1,350 |
| INSTRUCTION | LANE SCHOOL | FOREIGN LANGUAGE | 2 LINGT TEACHER ACCOUNTS | \$336 |
| ATHLETICS & EC | HIGH SCHOOL | BOY'S ATHLETICS | INCREASE REQUESTED TO PAY TO HAVE ORTHOPEDIC PHYSICIAN ATTEND HOME FOOTBALL GAMES | \$1,250 |

Getting from 4.31% to 3.5% While Effectively Addressing Budget Drivers

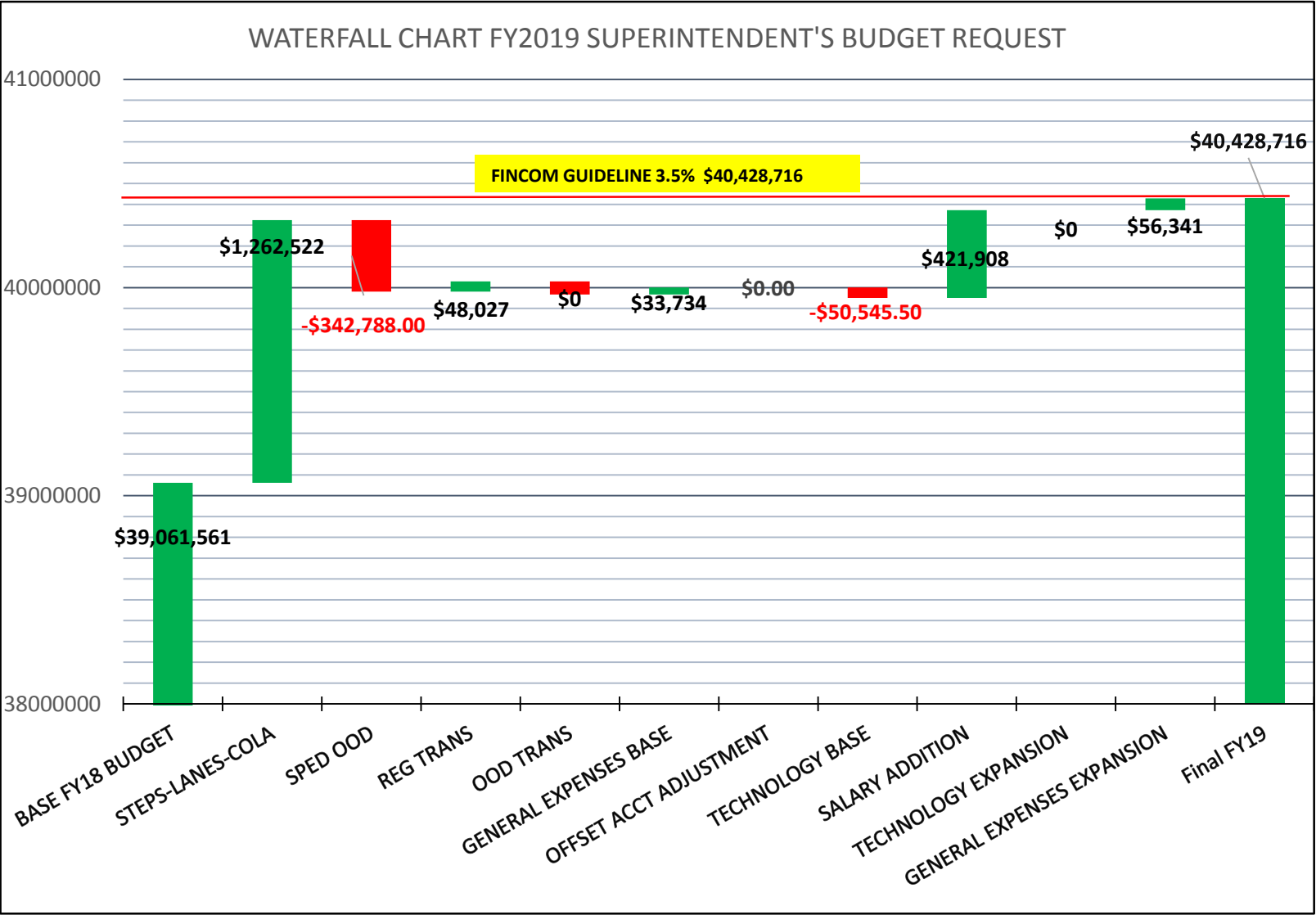
The Superintendent's FY19 Budget Proposal places us over the FinCom guideline by \$317,999.00

| | | |
|----|--|--------------------|
| 1. | Apply recently additional offsets/credits to the Maintenance of Effort budget: | |
| | a. Case Transportation savings | \$81,000 |
| | b. Retirement Savings | \$27,818 |
| | c. LABBB Credits | \$50,701 |
| | | (\$158,704.00) |
| 1. | Reduce proposed expenditures: | |
| | a. Maintenance FTE | \$61,389 |
| | b. Custodial FTE | \$43,921 |
| | c. Chromebooks, Supplies | \$98,170 |
| | | (\$203,480.00) |
| 2. | Increase budget proposal by | \$45,000 |
| | a. HVAC contract services- | \$20,000 |
| | b. Substitute \$10/hr Pay | \$25,000 |
| | | <u>\$45,000.00</u> |
| | | \$ 0.00 |

| REDUCTIONS | |
|-----------------------------|-----------|
| PERSONNEL | |
| 1.0 Custodian | \$43,921 |
| 1.0 Maintenance | \$61,389 |
| Total Personnel | \$105,310 |
| MATERIALS AND SUPPLIES | |
| TOTAL MATERIAL AND SUPPLIES | \$98,170 |
| TOTAL REDUCTIONS | \$203,480 |

BUDGET ROLL-UP

| FinCom Warrant Breakout | Sum of FY18 \$\$ Final Approved Budget | Sum of FY19 Base MoE \$\$ Budget | Sum of FY19 MoE OVER FY18 Approved | Sum of FY19 MoE/FY18 Approved % Chg | Sum of FY19 Expansion \$\$ request | Sum of FY19 Expansion % Inc over FY18 Approved | Sum of Total FY19 Request | Sum of Total FY19 over FY18 Approved | Sum of FY19 Total Request/FY18 Approved % Chg |
|-------------------------|---|--|---|---|---|---|---------------------------------|---|---|
| Salaries | \$31,550,865 | \$32,813,387 | \$1,262,522 | 4.00% | \$421,908 | 1.34% | \$33,235,295 | \$1,684,431 | 5.34% |
| Operating Expenses | \$2,530,368 | \$2,513,556 | -\$16,812 | -0.66% | \$56,341 | 2.23% | \$2,569,897 | \$39,529 | 1.56% |
| SPED OOD | \$3,077,654 | \$2,734,866 | -\$342,788 | -11.14% | | 0.00% | \$2,734,866 | -\$342,788 | -11.14% |
| SPED OOD TRANS | \$727,362 | \$665,318 | -\$62,044 | -8.53% | | 0.00% | \$665,318 | -\$62,044 | -8.53% |
| TRANSPORTATION REGULAR | \$1,175,313 | \$1,223,340 | \$48,027 | 4.09% | | 0.00% | \$1,223,340 | \$48,027 | 4.09% |
| Grand Total | \$39,061,561 | \$39,950,466 | \$888,905 | 2.28% | \$478,249 | 1.22% | \$40,428,716 | \$1,367,155 | 3.50% |



BUDGET ROLL-UP: SALARY VS. NONSALARY

| Rollup Activity | Sum of FY18 \$\$ Final Approved Budget | Sum of FY19 Base MoE \$\$ Budget | Sum of FY19 MoE OVER FY18 Approved | Sum of FY19 MoE/FY18 Approved % Chg | Sum of FY19 Expansion \$\$ request | Sum of FY19 Expansion % Inc over FY18 Approved | Sum of Total FY19 Request | Sum of Total FY19 over FY18 Approved | Sum of FY19 Total Request/FY18 Approved % Chg |
|-----------------|---|--|---|---|---|---|---------------------------------|---|---|
| Salary | \$31,550,865 | \$32,813,387 | \$1,262,522 | 4.00% | \$421,908 | 1.34% | \$33,235,295 | \$1,684,431 | 5.34% |
| Non-Salary | \$7,510,696 | \$7,137,080 | -\$373,617 | -4.97% | \$56,341 | 0.75% | \$7,193,421 | -\$317,276 | -4% |
| Grand Total | \$39,061,561 | \$39,950,466 | \$888,905 | 2.28% | \$478,249 | 1.22% | \$40,428,716 | \$1,367,155 | 3.50% |

| | FY19 Base Salaries | % Category Impact | FY18 Approved Budget | % Category Impact |
|-------------------------|--------------------|----------------------|-------------------------|-------------------|
| Prior Year Base | \$ 32,628,332 | | \$ 30,714,481 | |
| Steps/Lanes | \$ 583,809 | 1.79% | \$ 530,684 | 1.73% |
| COLA | \$ 722,390 | 2.21% | \$ 597,564 | 1.95% |
| ERI | \$ (61,591) | -0.19% | \$ 15,014 | 0.05% |
| LOA | \$ 110,370 | 0.34% | \$ 32,305 | 0.11% |
| Retirement backfills | \$ (92,456) | -0.28% | \$ (64,501) | -0.21% |
| FTE Reductions | \$ - | 0.00% | | 0.00% |
| FTE Increases | \$ 421,908 | 1.29% | \$ 802,785 | 2.61% |
| | | | | |
| Gross Salary | \$ 34,312,763 | | \$ 32,628,332 | 5.16% |
| | | | | |
| Offsets | \$ (1,077,467) | | \$ (1,077,467) | |
| Net Operating Budget | \$ 33,235,295 | | \$ 31,550,865 | 5.34% |

Ten Year FTE Changes

| TEN YEAR FTE AND ENROLLMENT GROWTH | | | | | | | | | | | | | | | |
|------------------------------------|--|---------------------|----------------|--------------|--------|------------------------------|------------|---|-----------|----------------|-------------|------------|----------|-----------|-----------|
| Enrollment | | | | | | Full Time Equivalents (FTEs) | | | | | | | | | |
| Year | Enrollment | In-House Special Ed | OOD Special Ed | ELL Students | | Reg Ed | Special Ed | ELL | Admin | Total Prof | Reg Ed Para | Sp Ed Para | Clerical | Comp Tech | Custodial |
| FY08 | 2342 | 349 | 110 | 26 | | 181.8 | 33.5 | 1.5 | 18.2 | 233.5 | 63.6 | | NA | 4 | 18.5 |
| FY09* | 2420 | 368 | 107 | 39 | | 181.8 | 35.4 | 1.5 | 21.4 | 238.6 | 32.75 | 34.6 | 28.7 | 4 | 19.5 |
| FY10 | 2429 | 339 | 93 | 48 | | 183.1 | 37.1 | 1.5 | 20.7 | 240.9 | 31.15 | 38.5 | 28.7 | 4 | 19.5 |
| FY11** | 2383 | 316 | 92 | 88 | | 184 | 38.1 | 2.5 | 20.7 | 245.3 | 28.3 | 33.6 | 27.5 | 4.5 | 19 |
| FY12 | 2443 | 315 | 87 | 83 | | 184.05 | 39.4 | 2.6 | 20.7 | 246.75 | 28.3 | 33.6 | 27.5 | 4.8 | 19.5 |
| FY13 | 2514 | 329 | 84 | 100 | | 180.35 | 43.9 | 2.6 | 24.1 | 250.95 | 25.3 | 33.6 | 27.5 | 6 | 18.5 |
| FY14*** | 2539 | 355 | 87 | 129 | | 189.05 | 46 | 3.7 | 23.6 | 262.35 | 26.6 | 36.6 | 27.2 | 6 | 19.25 |
| FY15 | 2522 | 361 | 77 | 139 | | 194.7 | 49.1 | 6.4 | 22.8 | 273 | 28.05 | 44.11 | 28.7 | 7 | 19.25 |
| FY16**** | 2536 | 371 | 77 | 149 | | 196.1 | 53.9 | 6.8 | 22.8 | 279.6 | 24.9 | 46.7 | 27.7 | 7 | 19.25 |
| FY17 | 2611 | 401 | 60 | 146 | | 194.5 | 55.5 | 6.8 | 27.2 | 284 | 26.75 | 48 | 28.7 | 7 | 20.25 |
| FY18 | 2662 | 405 | 49 | 157 | | 199.8 | 59.6 | 6.9 | 27.2 | 293.5 | 29.35 | 56 | 29.6 | 7 | 20.25 |
| FY18 Adj | 2662 | 405 | 49 | 157 | | 199.8 | 63.6 | 6.9 | 27.2 | 297.5 | 29.35 | 56 | 29.6 | 7 | 21.7 |
| Year | Enrollment | In House | OOD SPED | ELL | | Reg Ed FTE | SPED FTE | ELL FTE | Admin FTE | Total Prof FTE | Reg Ed Para | SPED Para | Clerical | Comp Tech | Custodial |
| % Change | 13.70% | 16.00% | (55.00%) | 503% | 9.90% | 79.60% | 360% | 49.4%* | 24.40% | 10.30% | 61.80% | 3.15% | 75.00% | 17.2% | |
| FY19 Proj | 2682 | | | | 203.8 | 63.6 | 6.8 | 27.8 | 302 | 31.7 | 56 | 29.6 | 7 | 21.7 | |
| % Change | 14.50% | | | | 12.10% | 79.60% | 353% | 52.7%* | 26.50% | -3.20% | 61.80% | 3.15% | 75.00% | 17.2% | |
| | * Bridge and Pre-School Begin | | | | | | | * Mostly changed or expanded roles offset by teacher increases (e.g., Science PA changed from .4 to .8 admin, so hired .4 teacher. Actual positions added = 1. | | | | | | | |
| | ** Crossroads Begins | | | | | | | | | | | | | | |
| | *** SAIL Begins **** Push-in Inclusion and Co-teaching Begin | | | | | | | | | | | | | | |

| DISTRICT COMPARISON BY HIGH NEEDS | | | | | | | | | | | |
|-----------------------------------|---|------------------------------------|---|---|---|--------------|------------|--|----------------------|-------------------------------------|------------|
| Town/District | Residential Property Tax Rate 2017 | Single Family Median Price 2016 | Average Single Family Tax Bill 2017 | Average Single Family Home Assessed Value 2017 | Average Teacher Salary Sept 17 | FTE Count | Enrollment | School Budget % of Town Budget | 2016 Per Pupil | 2016 Per Pupil In District | High Needs |
| Waltham | 12.56 | \$525,000 | | | \$76,597 | 481 | 5,462 | 42.88% | \$20,242 | \$19,347 | 60.4 |
| Norwood | 11.15 | \$425,000 | \$4,658 | \$417,786 | \$77,303 | 270 | 3,324 | 34.56% | \$16,254 | \$15,093 | 41.1 |
| Brookline | 9.88 | \$1,635,000 | | | \$93,727 | 599 | 6,971 | 43.49% | \$18,866 | \$18,376 | 32.8 |
| Newton | 11.12 | \$1,100,000 | \$11,346 | \$1,020,302 | \$78,209 | 1090 | 12,141 | 55.09% | \$18,778 | \$17,872 | 32.3 |
| Billerica | 14.09 | \$393,000 | \$4,784 | \$339,565 | \$80,142 | 377 | 4,796 | 53.96% | \$15,236 | \$14,499 | 29.5 |
| Swampscott | 17.45 | \$481,750 | \$9,225 | \$528,670 | \$77,776 | 189 | 2,001 | 48.10% | \$16,170 | \$15,363 | 28.7 |
| Ashland | 16.7 | \$420,000 | \$7,013 | \$419,948 | \$76,889 | 188 | 2,518 | 54.59% | \$13,091 | \$12,348 | 28.2 |
| Bedford | 14.81 | \$705,000 | \$9,508 | \$642,026 | \$85,551 | 222 | 2,590 | 46.57% | \$18,199 | \$16,232 | 28.1 |
| Chelmsford | 17.92 | \$390,000 | \$6,912 | \$385,733 | \$73,874 | 366 | 4,869 | 47.88% | \$14,215 | \$13,143 | 27.9 |
| Marblehead | 11.01 | \$619,000 | \$8,307 | \$754,460 | \$71,924 | 263 | 2,982 | 46.31% | \$14,496 | \$14,780 | 27.3 |
| Lexington | 14.49 | \$1,072,500 | \$13,506 | \$932,084 | \$78,776 | 575 | 6,810 | 50.58% | \$18,802 | \$16,940 | 25.8 |
| Arlington | 12.56 | \$710,000 | \$7,803 | \$621,249 | \$69,794 | 381 | 5,376 | 44.54% | \$13,948 | \$13,022 | 25.5 |
| Weston | 12.4 | \$1,440,000 | \$19,380 | \$1,562,870 | \$91,044 | 197 | 1,897 | 47.99% | \$23,899 | \$22,870 | 25.4 |
| Burlington | 11.06 | \$500,000 | \$4,934 | \$446,122 | \$94,982 | 314 | 3,403 | 50.71% | \$19,866 | \$18,364 | 25.3 |
| Acton-Boxboro | 19.06/16.81 | \$598,500/\$615,000 | \$10,696 | \$561,186 | \$79,900 | 368 | 4,575 | 62.39% | \$14,745 | \$13,395 | 25.1 |
| Hanover | 16.52 | \$467,000 | \$7,815 | \$473,071 | \$76,595 | 210 | 2,576 | 47.32% | \$13,526 | \$13,170 | 24.3 |
| Walpole | 15.33 | \$470,000 | \$7,168 | \$467,562 | \$75,358 | 290 | 3,831 | 50.72% | \$14,243 | \$13,551 | 24.1 |
| Wayland | 18.14 | \$720,000 | \$12,529 | \$690,698 | \$93,108 | 208 | 2,458 | 51.37% | \$17,426 | \$16,656 | 23.8 |
| Lincoln | 13.7 | \$1,207,500 | \$15,185 | \$1,108,423 | \$89,757 | 119 | 463 | 46.59% | \$21,799 | \$20,264 | 23.6 |
| Lynnfield | 13.78 | \$635,000 | \$8,525 | \$618,665 | \$84,444 | 162 | 2,126 | 52.50% | \$14,501 | \$13,956 | 23.6 |
| Southborough | 16.38 | \$550,000 | \$9,459 | \$577,456 | \$84,073 | 110 | 1,248 | 56.00% | \$17,763 | \$16,689 | 23.6 |
| Belmont | 12.69 | \$1,010,000 | \$11,950 | \$941,688 | \$85,279 | 261 | 4,418 | 52.45% | \$13,348 | \$11,951 | 23.4 |
| Concord | 14.07 | \$950,000 | \$13,895 | \$987,567 | \$95,732 | 162 | 1,969 | 59.21% | \$18,856 | \$18,011 | 23.3 |
| Concord-Carlisle | 17.62/14.07 | | | | \$97,978 | 98 | | | \$21,505 | \$19,091 | 23.2 |
| Needham | 11.89 | \$912,000 | \$10,034 | \$843,913 | \$89,622 | 389 | 5,313 | 50.57% | \$16,547 | \$15,619 | 22.5 |
| Lincoln-Sudbury | 13.7/17.74 | | | | \$92,859 | 125 | | | \$19,282 | \$16,679 | 22.3 |
| Wellesley | 11.79 | \$1,290,000 | \$14,333 | \$1,215,729 | \$93,536 | 375 | 4,691 | 45.74% | \$18,636 | \$17,407 | 21.3 |
| Westwood | 14.57 | \$668,500 | \$10,596 | \$727,247 | \$88,759 | 235 | 3,118 | 52.21% | \$16,713 | \$16,179 | 19.2 |
| Westford | 16.41 | \$501,250 | \$8,054 | \$490,793 | \$78,942 | 360 | 4,861 | 54.35% | \$13,528 | \$12,783 | 19.2 |
| Carlisle | 17.62 | \$812,375 | \$14,062 | \$798,061 | \$100,803 | 54 | 565 | 65.63% | \$19,709 | \$19,05 | 19.1 |
| Harvard | 18.1 | | \$10,196 | \$563,315 | \$86,023 | 86 | 967 | 51.55% | \$16,216 | \$15,053 | 17.6 |
| Hopkinton | 16.8 | \$643,950 | \$9,216 | \$548,595 | \$84,350 | 256 | 3,412 | 58.63% | \$14,127 | \$13,784 | 17.6 |
| Norwell | 16.45 | \$630,000 | \$9,838 | \$598,076 | \$80,829 | 165 | 2,132 | 51.52% | \$15,117 | \$14,285 | 17 |
| Medfield | 16.89 | \$687,500 | \$10,529 | \$623,374 | \$81,710 | 195 | 2,584 | 54.58% | \$13,612 | \$14,325 | 15.3 |

| DISTRICT COMPARISON BY AVERAGE TEACHER SALARY | | | | | | | | | | | |
|---|---|---------------------------------------|---|---|---|--------------|------------|--|----------------------|-------------------------------------|---------------|
| Town/District | Residential Property Tax Rate 2017 | Single Family Median Price 2016 | Average Single Family Tax Bill 2017 | Average Single Family Home Assessed Value 2017 | Average Teacher Salary Sept 2017 | FTE Count | Enrollment | School Budget % of Town Budget | 2016 Per Pupil | 2016 Per Pupil In District | High Needs |
| Carlisle | 17.62 | \$812,375 | \$14,062 | \$798,061 | \$100,803 | 54 | 565 | 65.63% | \$19,709 | \$19.05 | 19.1 |
| Concord-Carlisle | 17.62/14.07 | | | | \$97,978 | 98 | | | \$21,505 | \$19,091 | 23.2 |
| Concord | 14.07 | \$950,000 | \$13,895 | \$987,567 | \$95,732 | 162 | 1,969 | 59.21% | \$18,856 | \$18,011 | 23.3 |
| Burlington | 11.06 | \$500,000 | \$4,934 | \$446,122 | \$94,982 | 314 | 3,403 | 50.71% | \$19,866 | \$18,364 | 25.3 |
| Brookline | 9.88 | \$1,635,000 | | | \$93,727 | 599 | 6,971 | 43.49% | \$18,866 | \$18,376 | 32.8 |
| Wellesley | 11.79 | \$1,290,000 | \$14,333 | \$1,215,729 | \$93,536 | 375 | 4,691 | 45.74% | \$18,636 | \$17,407 | 21.3 |
| Wayland | 18.14 | \$720,000 | \$12,529 | \$690,698 | \$93,108 | 208 | 2,458 | 51.37% | \$17,426 | \$16,656 | 23.8 |
| Lincoln-Sudbury | 13.7/17.74 | | | | \$92,859 | 125 | | | \$19,282 | \$16,679 | 22.3 |
| Weston | 12.4 | \$1,440,000 | \$19,380 | \$1,562,870 | \$91,044 | 197 | 1,897 | 47.99% | \$23,899 | \$22,870 | 25.4 |
| Lincoln | 13.7 | \$1,207,500 | \$15,185 | \$1,108,423 | \$89,757 | 119 | 463 | 46.59% | \$21,799 | \$20,264 | 23.6 |
| Needham | 11.89 | \$912,000 | \$10,034 | \$843,913 | \$89,622 | 389 | 5,313 | 50.57% | \$16,547 | \$15,619 | 22.5 |
| Westwood | 14.57 | \$668,500 | \$10,596 | \$727,247 | \$88,759 | 235 | 3,118 | 52.21% | \$16,713 | \$16,179 | 19.2 |
| Harvard | 18.1 | | \$10,196 | \$563,315 | \$86,023 | 86 | 967 | 51.55% | \$16,216 | \$15,053 | 17.6 |
| Bedford | 14.81 | \$705,000 | \$9,508 | \$642,026 | \$85,551 | 222 | 2,590 | 46.57% | \$18,199 | \$16,232 | 28.1 |
| Belmont | 12.69 | \$1,010,000 | \$11,950 | \$941,688 | \$85,279 | 261 | 4,418 | 52.45% | \$13,348 | \$11,951 | 23.4 |
| Lynnfield | 13.78 | \$635,000 | \$8,525 | \$618,665 | \$84,444 | 162 | 2,126 | 52.50% | \$14,501 | \$13,956 | 23.6 |
| Hopkinton | 16.8 | \$643,950 | \$9,216 | \$548,595 | \$84,350 | 256 | 3,412 | 58.63% | \$14,127 | \$13,784 | 17.6 |
| Southborough | 16.38 | \$550,000 | \$9,459 | \$577,456 | \$84,073 | 110 | 1,248 | 56.00% | \$17,763 | \$16,689 | 23.6 |
| Medfield | 16.89 | \$687,500 | \$10,529 | \$623,374 | \$81,710 | 195 | 2,584 | 54.58% | \$13,612 | \$14,325 | 15.3 |
| Norwell | 16.45 | \$630,000 | \$9,838 | \$598,076 | \$80,829 | 165 | 2,132 | 51.52% | \$15,117 | \$14,285 | 17 |
| Billerica | 14.09 | \$393,000 | \$4,784 | \$339,565 | \$80,142 | 377 | 4,796 | 53.96% | \$15,236 | \$14,499 | 29.5 |
| Acton-Boxboro | 19.06/16.81 | \$598,500/\$6 15,000 | \$10,696 | \$561,186 | \$79,900 | 368 | 4,575 | 62.39% | \$14,745 | \$13,395 | 25.1 |
| Westford | 16.41 | \$501,250 | \$8,054 | \$490,793 | \$78,942 | 360 | 4,861 | 54.35% | \$13,528 | \$12,783 | 19.2 |
| Lexington | 14.49 | \$1,072,500 | \$13,506 | \$932,084 | \$78,776 | 575 | 6,810 | 50.58% | \$18,802 | \$16,940 | 25.8 |
| Newton | 11.12 | \$1,100,000 | \$11,346 | \$1,020,302 | \$78,209 | 1090 | 12,141 | 55.09% | \$18,778 | \$17,872 | 32.3 |
| Swampscott | 17.45 | \$481,750 | \$9,225 | \$528,670 | \$77,776 | 189 | 2,001 | 48.10% | \$16,170 | \$15,363 | 28.7 |
| Norwood | 11.15 | \$425,000 | \$4,658 | \$417,786 | \$77,303 | 270 | 3,324 | 34.56% | \$16,254 | \$15,093 | 41.1 |
| Ashland | 16.7 | \$420,000 | \$7,013 | \$419,948 | \$76,889 | 188 | 2,518 | 54.59% | \$13,091 | \$12,348 | 28.2 |
| Waltham | 12.56 | \$525,000 | | | \$76,597 | 481 | 5,462 | 42.88% | \$20,242 | \$19,347 | 60.4 |
| Hanover | 16.52 | \$467,000 | \$7,815 | \$473,071 | \$76,595 | 210 | 2,576 | 47.32% | \$13,526 | \$13,170 | 24.3 |
| Walpole | 15.33 | \$470,000 | \$7,168 | \$467,562 | \$75,358 | 290 | 3,831 | 50.72% | \$14,243 | \$13,551 | 24.1 |
| Chelmsford | 17.92 | \$390,000 | \$6,912 | \$385,733 | \$73,874 | 366 | 4,869 | 47.88% | \$14,215 | \$13,143 | 27.9 |
| Marblehead | 11.01 | \$619,000 | \$8,307 | \$754,460 | \$71,924 | 263 | 2,982 | 46.31% | \$14,496 | \$14,780 | 27.3 |
| Arlington | 12.56 | \$710,000 | \$7,803 | \$621,249 | \$69,794 | 381 | 5,376 | 44.54% | \$13,948 | \$13,022 | 25.5 |

Operating Expenses

| Operating Expenses | FY19 | FY18 | |
|--------------------------|-------------|-------------|-------|
| Base from Prior Year | \$2,615,368 | \$2,542,675 | |
| COMPUTER REPLACEMENT | \$0 | (\$1,350) | |
| CONTRACT SERVICES | \$34,779 | \$54,357 | |
| CURRICULUM DEVELOPMENT | \$0 | \$20,000 | |
| EQUIPMENT | (\$6,172) | \$15,937 | |
| LEGAL | \$0 | \$0 | |
| OTHER | \$3,392 | \$2,745 | |
| PROF DEVELOPMENT | \$0 | (\$10,000) | |
| SC RESERVE | \$0 | (\$14,179) | |
| SUPPLIES & MATERIALS | \$11,202 | (\$6,595) | |
| TELEPHONE | (\$33,229) | \$0 | |
| TESTING | \$0 | \$0 | |
| TEXTBOOKS\LIBRARY BOOKS | \$28,350 | \$11,300 | |
| TRAVEL | \$1,207 | \$478 | |
| Operating Expenses Total | \$2,654,897 | \$2,615,368 | 1.51% |
| | | | |
| Offsets | (\$85,000) | (\$85,000) | |
| | | | |
| Net Ops Expense | \$2,569,897 | \$2,530,368 | 1.56% |
| | | | |

Regular In-district Transportation

| TRANSPORTATION REGULAR | FY19 | FY18 | |
|-----------------------------------|-------------|-------------|-------|
| Base From Prior Year | \$1,175,313 | \$1,113,580 | |
| | | | |
| TRANSPORTATION - REGULAR | \$42,955 | \$41,303 | |
| TRANSPORTATION SPED | \$5,072 | \$20,430 | |
| | | | |
| TRANSPORTATION-DISPLACED STUDENTS | | \$0 | |
| | | | |
| TRANSPORTATION REGULAR Total | \$1,223,340 | \$1,175,313 | 4.09% |

SPECIAL EDUCATION

| OOD Tuitions | FY19 | FY18 | |
|----------------------|-------------|-------------|---------|
| | \$ | \$ | |
| Base From Prior Year | 4,160,154 | 4,978,872 | |
| | \$ | \$ | |
| SPED -LABBB | (382,179) | 94,129 | |
| | \$ | \$ | |
| SPED OOD TUITION | 29,323 | (817,867) | |
| | \$ | \$ | |
| SPED-CASE | 10,068 | (94,980) | |
| | \$ | \$ | |
| | 3,817,366 | 4,160,154 | -8.24% |
| | | | |
| | \$ | \$ | |
| Offsets | (1,082,500) | (1,082,500) | |
| | | | |
| | \$ | \$ | |
| OOD Total | 2,734,866 | 3,077,654 | -11.14% |
| TRANS-OOD | FY19 | FY18 | |
| | FY18 | FY17 | |
| Prior Year Base | | | |
| | \$ | \$ | |
| TRANSPORTATION SPED | 727,362 | 803,562 | |
| | \$ | \$ | |
| | (62,044) | (76,201) | |
| | | | |
| | \$ | \$ | |
| TRANS-OOD Total | 665,318 | 727,362 | -8.53% |

OOD TRANSPORTATION

| | | | |
|---------------------|-------------|-------------|--------|
| | | | |
| TRANS-OOD | FY18 | FY17 | |
| | | | |
| Prior Year Base | \$ 727,362 | \$ 803,562 | |
| TRANSPORTATION SPED | \$ (62,044) | \$ (76,201) | |
| | | | |
| TRANS-OOD Total | \$ 665,318 | \$ 727,362 | -8.53% |
| | | | |

OFFSETS

| Funding Source | Descriptor | FY19 MoE \$\$ Budget Request | FY18 Approved Budget |
|-----------------------------------|--|---------------------------------|-------------------------|
| FEDERAL | FEDERAL IDEA PL 94-142 | \$ (316,295) | \$ (316,295) |
| | FEDERAL ERATE | \$ - | \$ - |
| | TITLE 1 GRANT | \$ (42,397) | \$ (42,397) |
| FEDERAL Total | | \$ (358,692) | \$ (358,692) |
| LOCAL- REVOLVING | BUILDING RENTAL | \$ (108,000) | \$ (108,000) |
| | ATHLETIC FUND | \$ (23,775) | \$ (23,775) |
| | MUDGE FUND | \$ (6,000) | \$ (6,000) |
| | TUITION INTEGRATED PRE-K | \$ - | \$ - |
| | TUITION EDUCATIS EXCHANGE STUDENT | \$ - | \$ - |
| LOCAL- REVOLVING Total | | \$ (137,775) | \$ (137,775) |
| STATE | METCO | \$ 30,000 | \$ 30,000 |
| | HANSCOM-STATE IMPACT AID MITIGATION | \$ (516,000) | \$ (516,000) |
| | CIRCUIT BREAKER BASED ON 65% REIMBURSEMENT RATE | \$ (1,202,500) | \$ (1,202,500) |
| STATE Total | | \$ (1,748,500) | \$ (1,748,500) |
| Grand Total | | \$ (2,244,967) | \$ (2,244,967) |

Revolving Funds

(See Fund Balance Policy- File: DIB-R)

<http://z2policy.ctspublish.com/masc/Z2Browser2.html?showset=bedfordset>

| Major School Non-Operating Account Balances | | | | | |
|---|------------|------------|------------|------------|---|
| | Actual | Actual | Proj | Proj | <div>SC POLICY</div> <div>Maintain adequate balance for cash flow purposes, use excess above target to offset annual operating budget 2-3 Months expenses; \$7,300</div> <div>Target Balance</div> <div>Current Bal to Target</div> <div>Above Target need to monitor revenues or reduce offsets</div> |
| Athletics 7601 | FY16 | FY17 | FY18 | FY19 | |
| July 1 Balance forward | \$ 9,559 | \$ (797) | \$ 21,268 | \$ 19,268 | |
| Total Revenue | \$ 18,982 | \$ 26,716 | \$ 28,000 | \$ 28,000 | |
| Projected use | \$ 29,338 | \$ 4,650 | \$ 30,000 | \$ 30,000 | |
| | | | | | |
| Balance | \$ (797) | \$ 21,268 | \$ 19,268 | \$ 17,268 | |
| | | | | | |
| School Rental 7605 | FY16 | FY17 | FY18 | | <div>SC POLICY</div> <div>Maintain adequate balance for cash flow purposes, use excess above target to offset annual operating budget 2-3 Months prior year expenses; \$34,000</div> <div>Target Balance</div> <div>Current Bal to Target</div> <div>Current above target based on projections through FY19</div> |
| July 1 Balance forward | \$ 139,285 | \$ 86,203 | \$ 108,257 | \$ 88,257 | |
| Total Revenue | \$ 82,998 | \$ 90,428 | \$ 85,000 | \$ 85,000 | |
| Projected use | \$ 136,079 | \$ 68,374 | \$ 105,000 | \$ 105,000 | |
| | \$ | \$ | \$ | \$ | |
| Balance | \$ 86,203 | \$ 108,257 | \$ 88,257 | \$ 68,257 | |
| | | | | | |
| E-Rate 7455 | FY16 | FY17 | FY18 | FY19 | <div>SC POLICY</div> <div>Maintain adequate balance for cash flow purposes, use excess above target to offset annual operating budget 2-3 Months prior year expenses; \$6,250</div> <div>Target Balance</div> <div>Current Bal to Target</div> <div>Currently above target, E-rate Program undergoing changes and moving to a infrastructure funding model versus reimbursement for voice and internet services</div> |
| July 1 Balance forward | \$ 34,080 | \$ 20,717 | \$ 13,754 | \$ 17,254 | |
| Total Revenue | \$ 15,637 | \$ 5,622 | \$ 3,500 | \$ 3,500 | |
| Projected use | \$ 29,000 | \$ 12,585 | \$ - | \$ - | |
| | | | | | |
| Balance | \$ 20,717 | \$ 13,754 | \$ 17,254 | \$ 20,754 | |
| | | | | | |

| | | | | | |
|--|-------------|-------------|-------------|-------------|---|
| | | | | | SC POLICY Maintain adequate balance for cash flow purposes, use excess above target to offset annual operating budget 2-3 Months prior year expenses; \$145,000 Target Balance Current Bal to Target Currently about 95% of target, we could look at balance to fund some small capital improvements |
| Food Service 7602-7604 | FY16 | FY17 | FY18 | FY19 | |
| July 1 Balance forward | \$ 113,512 | \$ 93,761 | \$ 138,779 | \$ 156,890 | |
| Total Revenue | \$ 562,768 | \$ 611,985 | \$ 618,105 | \$ 624,286 | |
| Projected use | \$ 582,519 | \$ 566,967 | \$ 599,995 | \$ 617,994 | |
| Balance | \$ 93,761 | \$ 138,779 | \$ 156,890 | \$ 163,182 | |
| | | | | | SC POLICY Maintain adequate balance for cash flow purposes, use excess above target to offset annual operating budget |
| Nursery School 8675 | FY16 | FY17 | FY18 | FY19 | |
| July 1 Balance forward | \$ 61,194 | \$ 15,109 | \$ 21,786 | \$ 36,786 | |
| Total Revenue | \$ 59,540 | \$ 75,337 | \$ 60,000 | \$ 60,000 | Target Balance Current Bal to Target 2-3 Months prior year expenses; \$26,000 Current balance is about 85% of target, |
| Projected use | \$ 105,625 | \$ 68,660 | \$ 45,000 | \$ 45,000 | |
| Balance | \$ 15,109 | \$ 21,786 | \$ 36,786 | \$ 51,786 | |
| | | | | | SC POLICY Maintain principal and generate interest revenue for use for one-time purchases for school athletics and physical education program |
| Special Accounts | | | | | |
| Mudge - Athletic equipment & fields | FY16 | FY17 | FY18 | FY19 | |
| July 1 Balance forward | \$ 193,886 | \$ 199,443 | \$ 205,299 | \$ 204,432 | |
| Total Revenue | \$ 5,557 | \$ 5,857 | \$ 5,132 | \$ 5,111 | |
| Projected expenditures | \$ - | \$ - | \$ 6,000 | \$ 6,000 | |
| Balance | \$ 199,443 | \$ 205,299 | \$ 204,432 | \$ 203,542 | |

Budget to Actuals

| Fiscal Year | | FY16 | | FY17 | | FY18 | FY19 |
|----------------------|--|--------------|--------------|--------------|--------------|--------------|------------------------------|
| Salaries | | APPROVED | Actual | Approved | Actual | APPROVED | Supt Proposed (1/16/2018) |
| Professional | | \$23,452,628 | \$23,489,644 | \$24,518,685 | \$24,548,088 | \$26,319,826 | \$27,774,209 |
| Para | | \$4,352,055 | \$4,269,747 | \$4,474,129 | \$4,483,395 | \$4,964,145 | \$5,167,193 |
| Substitutes | | \$250,000 | \$247,087 | \$250,000 | \$243,770 | \$250,000 | \$275,000 |
| CurricDevelopment | | \$16,893 | \$8,985 | \$16,893 | \$4,025 | \$16,893 | \$18,893 |
| | | 28,071,576 | 28,015,462 | 29,259,707 | 29,279,278 | 31,550,865 | 33,235,295 |
| Non Salary Costs | | | | | | | |
| Contract Services | | | \$874,435 | \$1,018,364 | \$1,081,687 | \$1,127,493 | \$1,162,272 |
| Supplies & Materials | | | \$479,522 | \$552,586 | \$553,463 | \$554,891 | \$566,093 |
| Textbooks | | | \$149,098 | \$141,586 | \$138,138 | \$159,286 | \$187,636 |
| Other | | \$78,783 | \$71,622 | \$79,138 | \$71,010 | \$90,183 | \$93,575 |
| Travel | | \$56,221,935 | \$11,786 | \$27,780 | \$20,099 | \$20,258 | \$21,465 |
| Equipment | | \$78,100 | \$85,471 | \$89,765 | \$98,123 | \$105,202 | \$99,030 |
| Trans Regular | | \$1,074,814 | \$1,060,588 | \$1,030,680 | \$1,027,250 | \$1,175,313 | \$1,223,340 |
| Trans - Displaced | | \$0 | \$85,012 | \$0 | \$25,515 | \$0 | \$0 |
| Trans Sped | | \$1,030,260 | \$1,068,385 | \$905,640 | \$853,136 | \$727,362 | \$665,318 |
| Tuition | | \$4,053,599 | \$3,993,309 | \$4,161,052 | \$4,152,020 | \$3,077,654 | \$2,734,866 |
| Prof Dev | | \$126,216 | \$117,335 | \$146,216 | \$109,625 | \$136,216 | \$136,216 |
| Legal | | \$65,000 | \$65,000 | \$65,000 | \$55,000 | \$65,000 | \$65,000 |
| Reserve Funds | | \$122,800 | \$22,600 | \$122,800 | \$69,525 | \$142,800 | \$142,800 |
| CurricDevelopment | | \$35,000 | \$52,380 | \$35,000 | \$92,179 | \$55,000 | \$55,000 |
| Computer Repl | | \$4,500 | \$4,500 | \$4,500 | \$4,805 | \$3,150 | \$3,150 |
| Testing | | \$22,000 | \$5,806 | \$22,000 | \$19,558 | \$22,000 | \$22,000 |
| | | 8,302,067 | 8,146,848 | 8,402,107 | 8,371,132 | 7,461,807 | 7,177,761 |
| Utilities | | | | | | | |
| Heating | | | | | | | |
| Electricity | | | | | | | |
| Gas | | | | | | | |
| Phone | | \$52,500 | \$29,064 | \$48,889 | \$39,911 | \$48,889 | \$15,660 |
| | | 52,500 | 29,064 | 48,889 | 39,911 | 48,889 | 15,660 |
| | | | | | | | |
| Total Expended | | 36,426,143 | 36,191,374 | 37,710,703 | 37,690,321 | 39,061,561 | 40,428,716 |
| Surplus/(deficit) | | | 234,769 | | 20,382 | | |
| Bgt Pct Inc | | 3.85% | | 3.53% | | 3.50% | 3.50% |