



Town of Concord
Finance Committee
22 Monument Square
P.O. Box 535
Concord, Massachusetts 01742-0535

Agenda

**Concord Finance Committee
Guidelines Subcommittee**

Thursday, October 24, 2019

7:00 PM

Select Board Meeting Room

1. **Approval of Minutes, as available**
2. **Concord Public Schools/ Concord-Carlisle Regional High School District**
 - **Committee questions**
 - **Citizens' questions**
3. **Vote FY21 Tentative Guideline**
4. **Committee Questions/ Comments**
5. **Citizen Questions/Comments**
6. **Adjourn to Regular Meeting of the Finance Committee**

Reminders

- **Next Guidelines Meetings: Thursdays, November 14, and November 21, 2019, 7:00 PM, Select Board Meeting Room**
- **Next Regular Meeting: Thursday, November 7, 2019, 7:00 PM, Select Board Meeting Room**
- ***When Finance Committee members anticipate being absent from a Guidelines Subcommittee meeting, it would be appreciated if they would notify Guidelines Chair Mary Hartman by email at maryhartman7@gmail.com***

Supporting materials for agenda items are available online at www.concordma.gov/fcmtdocs. Materials are generally uploaded on the Tuesday prior to the Regular Meeting.

Town of Concord
Finance Committee—Guidelines Subcommittee
Meeting Minutes – October 3, 2019

Present: Dean Banfield, Greg Guarriello, Mary Hartman, John Hickling, Richard Jamison, Dee Ortner, Parashar Patel, Christine Reynolds, Wade Rubinstein, Phil Swain, Thomas Tarpey, Brian Taylor and Andrea Zall

Absent: Peter Fischelis and Karle Packard

Others Present: Steve Ledoux, Concord's Representative to Minuteman School Committee; Kevin Mahoney, Outgoing Director of Finance at Minuteman School; Robert Gerardi, Jr., New Director of Finance at Minuteman School; Finance Director Kerry Lafleur; LWV Observer Diane Proctor; Recording Secretary Anita Tekle

Meeting Opened

Ms. Hartman called the meeting to order in the Select Board Meeting Room at the Town House at 7:00 pm. The meeting was not recorded.

Minuteman High School Presentation

Mr. Ledoux, Mr. Mahoney, and Mr. Gerardi were introduced and welcomed. Mr. Gerardi provided some highlights for the school:

- 2018 National Blue-Ribbon high school (one of very few in the country)
- 99% 1st Pass Rate for ELA NextGen MCAS
- 96% 1st Pass Rate for Math NextGen MCAS
- 100% 1st Pass Rate for Science NextGen MCAS

Mr. Gerardi noted that Minuteman's (MM) commitment to personalized learning is key to its success. The "academy model" has worked well, allowing students to stay with a core group of teachers from Grades 9-12. The model integrates rigorous academic courses with robust technical/vocational courses, organized around a career theme. He briefly reviewed the post-secondary programs that are offered to train/retrain adult students.

Budget Performance In reviewing the FY19 budget-to-actual results, Mr. Gerardi reported that revenue was \$275,996 higher than budgeted and expenses were \$449,672 lower than budgeted. Surplus funds were turned back to the E&D (Excess & Deficiency) account, which allows a lower assessment to member communities. The current balance in the Stabilization Fund is \$702,286. The current balance in the OPEB Trust Fund is \$209,732.

Construction Status The new building cost is \$144 million, with an estimated \$1 million of that borne by Concord (depending partly on enrollment). The formal opening is this week, with a few outstanding technical projects to be completed—greenhouse; theater hydraulics; rubberized surface at playground; and restaurant patio railings. Mr. Mahoney explained that prior to 2015, non-member communities were not charged for capital costs. As of 2015, non-member communities that send

fewer than 5 students are charged \$6,201.50/student, and those who send 5 or more students are charged \$4,651.12/student. Revenue collected in FY20 will be used to offset the debt service assessments to member towns in FY21.

Enrollment Mr. Gerardi noted that freshmen enrollment is up by 71 students from 2018 to 2019, to a total of 194 (150 from member towns; 44 from non-member towns). Total school enrollment is 604 students, with 50% receiving special education services. There is a waiting list for seats in the 9th grade class. Concord's 2019 enrollment is 25 students (up from 17 in 2017 and 24 in 2018). The school capacity is 628 students. Ms. Reynolds noted that the school's capacity will be an issue in the future if more students want to enroll from member towns. Mr. Gerardi noted that MM's inclusion model is very attractive (most schools separate SPED students).

District Membership Mr. Ledoux explained that there are currently nine member communities, with Belmont having voted in 2016 to withdraw as of June 30, 2020. Since its withdrawal vote, Belmont has not paid any capital expenses. Belmont is considering returning to MM, with a special own meeting scheduled for November 2019 to revoke the town's 2016 vote. Belmont has 48 students enrolled in MM. If Belmont's vote is successful, and if the Minuteman School Committee (MSC) unanimously votes to accept Belmont's request, then Belmont would be responsible for paying a make-up capital payment of \$472,667 (amount that it was not assessed in FY18, FY19 and FY20). This payment would be allocated to the remaining district towns, with Concord's portion being \$34,691. The Belmont Select Board has asked that its repayment be spread over three years; the MSC will consider this request later in October. Several Finance Committee (FC) members expressed the sentiment that ten member communities would be preferable to nine member communities, so it would be a benefit to all if Belmont were to return. Several members also expressed agreement that spreading Concord's share of Belmont's capital assessment over three years would be acceptable if it helped bring Belmont back in.

In response to a question about the apportionment of debt service to member towns, Mr. Mahoney explained the three components:

1. 50% of the total debt is based on a 4-year rolling average for enrollment for the town
2. 41% of the total debt is based on a "combined effort share" formula which is used by the State to determine Ch. 70 school aid (combination of town's income and property valuations—"ability to pay")
3. 9%—Capital Base Contribution—1% of the total outstanding debt paid by each of the nine member towns

In response to a question from Mr. Taylor, Mr. Mahoney explained that a community must give three years' notice to leave the district; if a community votes to return, then the community would be responsible for repaying its portion of the debt for the term of the debt. Mr. Ledoux noted that member communities have first rights for enrollment, so Belmont risks being able to enroll its students in the future if it were not a member community. Mr. Hickling inquired if any other communities were contemplating returning, and Mr. Ledoux responded "not at this time."

Member Per Pupil Cost The operating costs for member communities is \$31,207 for FY20. The out-of-district tuition (set annually by the State) is \$17,965 (FY18 rate), plus a SPED charge of \$6,200 and a capital charge of \$6,201.50 or \$4,651.12 (depending on the total # of students from the sending town). Transportation costs are paid by the sending town for non-member communities. Mr. Gerardi noted that the average per student transportation cost is \$3,200. Member towns are paying a slightly higher per-student rate for access to guaranteed enrollment and for a seat on the MSC.

Excess & Deficiency (E&D) The certified E&D as of July 1, 2018 is \$558,857. The goal of the District is to maintain an E&D balance within 3-4% of the operating budget. Mr. Gerardi indicated that he anticipates a FY19 balance of about \$600,000.

OPEB The OPEB unfunded liability is estimated at \$22,712,987 as of June 19, 2020, and the ARC (annual required contribution) is estimated at \$2,023,000. Since FY16, the District has been appropriating \$50,000 annually to the OPEB reserve fund. The District recognizes that this amount is not sufficient, and this issue will be addressed by the MM Finance Subcommittee in the near future. Mr. Hickling asked that the FC be kept informed as to how this OPEB deficit will be addressed.

Benchmarking In looking at MM's costs when compared regionally to traditional high schools, it was noted that MM is required to employ a full vocational-technical faculty in addition to a full academic faculty, and special education staff. Transportation costs are substantial due to the District's geography, and SPED students represent approximately 50% of enrollment. Mr. Gerardi emphasized the significance of this latter number when compared to the high MCAS success rate.

Miscellaneous In response to a question from Mr. Guarriello, Mr. Gerardi noted that 60% of MM's graduates go on to a 4-year college. Mr. Ledoux remarked that MM is holding an open house on November 17, and all are welcome. In response to a question from Ms. Hartman, Mr. Gerardi indicated that expenditure projections for FY21 are not yet available. He noted that the school's decennial accreditation is up this year, and the teacher's contract is up for renewal. Mr. Hickling indicated an interest in being notified when the OPEB Subcommittee plans to meet. In response to a question, Mr. Mahoney indicated that salaries account for approximately 50% of the budget. Ms. Reynolds indicated that the MSC has distributed an RFP seeking a partner for control/use of the fields, as a possible source of revenue.

Citizen Comments

Ms. Proctor asked how a decision is made on admittance when there is a waiting list. Mr. Mahoney indicated that admittance for all is based on grades, attendance, behavior, recommendation from the Guidance Counselor, and an in-person interview. No one is admitted without meeting this criteria.

Finance Director's Report

FY20 Status Update Ms. Lafleur reported that FY19 will close with an excess of approximately \$564,000. The school's FY19 numbers are not yet finalized. She anticipates having final numbers at next week's meeting. For FY20, she estimates \$1.235 million in new growth will be available, which is higher than projected (\$1.1 million). The new Residence Inn is fully operational, and the hotel tax

revenue for FY19 is \$865K (up from \$450K in FY18). FY19 meals taxes are approximately \$423K. These numbers are difficult to project, since the state pays the Town quarterly, but does not provide a breakdown, and no further information is available from the Dept. of Revenue. Ms. Lafleur reported that there are no major development projects in the pipeline, so revenue from building permits is stable and she does not project an increase in FY21. She noted that the Town is being as aggressive with investments as possible, under state guidelines, and rates have improved, so income is up to \$855K in FY19. Ms. Hartman asked whether the Town is forecasting revenue too conservatively. Ms. Lafleur responded that Concord's revenue model anticipates an increase in revenue combined with a balance in unexpended appropriations of approximately \$1 million/year, and an appropriation of \$1 million/year to reduce the tax rate. In response to a question from Mr. Patel, Ms. Lafleur indicated that during a recession, local receipts are apt to fall. State aid will eventually decline, but there is generally a lag of 2 years.

Mr. Banfield noted that the Select Board has on its October 7 agenda the issue of establishing a Stabilization Fund for the middle school.

FY21 Estimate of Available Resources for Guidelines In FY21, Ms. Lafleur anticipates an increase in revenues, of approximately 3%, and a fairly level amount of excluded debt. The \$1.1 million in project new growth is lower than what we've seen recently, but it is still early in the process. She has looked at non-guideline expenditures and noted the following:

- Health insurance—an increase of 11% has been plugged in, but it is still early; 2/3 of eligible employees are enrolled in the Town's group insurance, leaving a large number not enrolled; some of the 11% increase is for a premium increase, and some for increased enrollment
- OPEB—valuation is due late in November; she has plugged in \$1.617 million, which is the ARC for FY21; she noted that she plans to speak with the actuary to see if the assumptions should be adjusted (discount rate of 7.25% vs. 7.0%)
- Retirement—3% increase anticipated; 90% of the liability is funded
- Retirement Board plans to propose a warrant article for the 2020 Town Meeting requesting an increase in the COLA base from the current \$12,000 to a higher number. She feels that the Town should not adjust the base until the Town's retirement liability is fully funded.
- Debt service projections are based on what is currently financed plus those items that we know will be financed in FY21
- Property tax assistance for seniors—In FY19 there were 59 applications, and 49 were granted; in FY20 there are 45 applicants. Ms. Lafleur noted that this is not a reduction in tax revenue—it is a shift from lower-income taxpayers to others.

Ms. Ortner asked how the 2040 date for fully funding OPEB was reached. Ms. Lafleur responded that the 2040 date was selected in 2007, and it appeared to be appropriate at that time. The Town's retirement liability will be fully funded in 2030, so she will ask the Town's actuary to look at a closer date for OPEB. In summary, Ms. Lafleur anticipates that an increase in expenditures of 2.79% will be available for FY21, for a total amount of \$2,459,527. This will leave a balance of 3.93% in unused levy capacity.

Follow-Up: Mr. Hickling asked Ms. Lafleur to re-send to the SB the chart reviewing the tax impact of capital projects that she prepared last spring, prior to the October 7 discussion on the debt stabilization fund. Ms. Lafleur indicated that she can update the chart with more current information.

Adjournment

The meeting adjourned at 8:52 pm.

Respectfully submitted,
Anita S. Tekle

Documents Used or Referenced at Meeting:

- Budget Data Request Letter from FC to Chair of Minuteman SC (dated 7.31.2019)
- Minuteman School Financial Report presentation (dated 10.3.2019)
- Chart of nonresident capital fee vs. member town debt and capital assessment FY20
- Memo from Steve Ledoux to FC re: Belmont Membership (dated 10.1.2019)

Concord Public Schools

FY2021 Preliminary Budget Report

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FY21 ZERO BASED BUDGET TIMELINE

- August 27- FY21 zero-based budget packets and instructions will be sent to principals and departments
- September 3 to October 11- FY21 zero-based budget development with principals, department chairs, and district departments
- October 1- October 1 enrollment will be sent to Principals
 - Staffing purposes
- October 17- FY21 Preliminary Budget Report provided to the SC
- October 17- FY21 Preliminary Budget Report posted to the website
- October 22- Present FY21 Preliminary Budget Report drivers to SC
- October 24- Present FY21 Preliminary Budget Report to Concord Finance Committee (FC will establish preliminary Guidelines)
- October 28 to November 1- Principals/Departments present FY21 budget requests to the Admin team
- November 19- Present Superintendent's recommended FY21 budget to SC
- November 21- Present Superintendent's recommended FY21 budget to the Concord Finance Committee
- November 22- Place Ads for Public Hearing
- December 3- Budget hearing
- December 5- Concord Finance Committee to set final guidelines
- December 17- SC to adopt a budget for warrant article due Jan 10
- January 10- Warrant Articles due
- January 22- Governor's house budget released/initial revenue projection
- Late February (TBD)- Public Hearing
- TBD- Legal deadline for mailing of town meeting warrant to residents
- March 6- Superintendent budget book available to the public
- April 27- Annual Town Meeting

CPS BUDGET PERFORMANCE

CPS FY18 & FY19 EXPENDITURE REPORT BY DESE 1000 SERIES FUNCTION TABLE

The MA Department of Secondary Education requires every district to report all expenditures at the end of the fiscal year according to their official Chart of Accounts.

The following chart compares the CPS FY18 adopted budget to FY18 actuals according to DESE chart of accounts "1000" series. The chart includes the FY19 adopted budget and comparison of the FY19 transferred budget with FY19 actuals. See appendix (A) for additional descriptions of DESE function codes.

FUNCTION	DESE DESCRIPTION	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE	FY19 ADOPTED BUDGET	FY19 TRANSFERRED BUDGET	FY19 ACTUALS	DIFFERENCE
1000	DISTRICT LEADERSHIP & ADMINISTRATION	1,916,843	1,761,728	155,115	1,830,095	1,426,356	1,425,860	496
2000	INSTRUCTIONAL	27,634,953	27,263,586	371,367	28,986,801	29,047,839	29,016,592	31,247
3000	OTHER SCHOOL SERVICES	2,595,401	2,422,488	172,913	2,453,904	2,528,949	2,414,774	114,175
4000	MAINTENANCE	2,830,812	2,907,201	-76,389	2,883,905	3,305,003	3,111,991	193,012
5000	FIXED CHARGES	221,930	205,549	16,381	209,010	400,728	396,111	4,617
6000	FIXED ASSETS	56,391	109,876	-53,485	84,893	111,721	111,721	0
7000	DEBT RETIREMENT AND SERVICE	113,849	53,763	60,086	147,729	389,357	338,158	51,199
9000	*PROGRAMS WITH OTHER DISTRICTS	1,439,932	2,085,919	-645,987	1,650,558	1,036,942	1,431,689	-394,747
TOTALS:		36,810,111	36,810,111	0	38,246,895	38,246,895	38,246,895	0

*The negative (\$394,747) in Programs With Other Districts (special ed tuitions) is due to prepaying \$256,330 towards FY20 special education tuitions at the end of the 2019 fiscal year; and from paying less non-public school tuitions from the Circuit Break revolving account, which increased the General Fund contribution.

Function Category Descriptions

- 1000: School Committee, Superintendent, Finance and Business, HR, Benefits, Personnel Legal, DW Management and Tech
- 2000: Instructional Services, DW Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Subs.
- 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
- 5000: Retirement, Insurance, Rental Lease of Equipment, Rans, Bans, Crossing Guards
- 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

CPS FY18 & FY19 EXPENDITURE REPORT BY DESE 100 SERIES FUNCTION TABLE

The following chart compares the CPS FY18 adopted budget to FY18 actuals according to DESE "100" series. The chart includes the FY19 adopted budget and comparison of the FY19 transferred budget with FY19 actuals.

FUNCTION	DESE DESCRIPTION	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE	FY19 ADOPTED BUDGET	FY19 TRANSFERRED BUDGET	FY19 ACTUALS	DIFFERENCE
1110	School Committee	9,177	3,651	5,526	7,177	4,216	4,216	0
1210	Superintendent	191,549	198,906	-7,357	215,129	206,958	206,958	0
1220	Assistant Superintendent	77,167	74,470	2,697	92,760	0	0	0
1230	Other District-Wide Administration	150,484	110,484	40,001	137,050	0	0	0
1410	Business and Finance	389,924	394,840	-4,916	400,409	375,240	375,736	-497
1420	Human Resources and Benefits	212,841	180,597	32,244	233,161	133,759	133,759	0
1430	Legal Service for School Committee	67,614	66,884	730	78,218	67,913	67,913	0
1435	Legal Settlements	25,000	0	25,000	0	0	0	0
1450	Administrative Technology	793,087	731,896	61,191	666,191	638,271	637,278	993
2110	Curriculum Directors (Supervisory)	195,556	228,935	-33,379	252,228	394,416	394,416	0
2120	Department Heads (Non-Supervisory)	22,867	15,792	7,075	26,000	10,916	10,916	0
2210	School Leadership	1,349,724	1,355,336	-5,612	1,376,032	1,457,754	1,457,754	0
2220	*Academic Dept Heads	313,855	307,693	6,162	259,519	255,633	255,633	0
2250	Administrative Technology and Support—Schools	25,000	0	25,000	10,000	10,000	10,000	0
2300	Teaching/Instruction	16,276	16,276	0	16,782	17,594	17,594	0
2305	Teachers, Classroom	16,397,191	16,322,470	74,721	17,487,242	17,047,868	17,047,868	0
2310	*Specialist Teachers	372,465	354,646	17,819	424,671	401,699	400,814	885

FUNCTION	DESE DESCRIPTION	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE	FY19 ADOPTED BUDGET	FY19 TRANSFERRED BUDGET	FY19 ACTUALS	DIFFERENCE
2315	*Team Leaders/Dept. Chairs	139,995	108,415	31,580	103,861	90,687	90,687	0
2320	Medical/ Therapeutic Services	1,547,067	1,386,616	160,451	1,561,230	1,609,273	1,603,810	5,463
2325	Substitute Teachers, Short-Term	306,879	294,668	12,211	178,926	667,460	667,460	0
2330	Paraprofessionals	3,608,890	3,668,088	-59,198	4,089,798	3,757,353	3,758,628	-1,275
2340	Librarians/Media Center Directors	548,448	550,253	-1,805	398,721	456,270	456,270	0
2353	*Professional Development Teachers	159,249	126,839	32,410	167,893	158,175	158,004	170
2355	*Professional Development Substitutes	13,500	9,050	4,450	16,500	13,100	13,100	0
2357	*Professional Development Providers	312,376	318,148	-5,772	311,707	303,077	301,559	1,518
2410	Textbooks	70,742	97,913	-27,171	57,706	125,027	124,931	97
2415	Other Instructional Materials (Libraries)	47,788	41,250	6,538	28,750	26,837	26,621	216
2420	Instructional Equipment	85,184	49,754	35,430	51,922	55,702	56,790	-1,087
2430	General Classroom Supplies	389,710	396,337	-6,627	282,519	290,071	275,782	14,288
2440	Other Instructional Services	170,758	162,196	8,562	180,058	178,163	167,627	10,536
2451	Instructional Hardware—Student and Staff Devices (Computers)	404,501	278,132	126,369	458,000	509,856	509,856	0
2453	Instructional Hardware—All Other	16,632	5,797	10,835	5,000	4,148	4,148	0
2455	Instructional Software and Other Instructional Materials	10,500	70,755	-60,255	15,000	27,404	27,404	0
2700	Guidance	3,500	593	2,907	1,000	33	33	0
2710	Guidance and Adjustment Counselors	725,792	724,521	1,271	807,676	786,941	786,941	0
2720	Testing and Assessment	21,311	14,121	7,190	20,000	18,329	17,892	436
2800	Psychological Services	359,197	358,991	206	398,060	374,054	374,054	0

FUNCTION	DESE DESCRIPTION	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE	FY19 ADOPTED BUDGET	FY19 TRANSFERRED BUDGET	FY19 ACTUALS	DIFFERENCE
3200	Medical/Health Services	571,960	573,680	-1,720	555,500	563,810	563,815	-5
3300	Transportation Services	1,847,646	1,707,376	140,270	1,707,530	1,804,417	1,714,932	89,485
3510	Athletics	85,134	52,697	32,437	88,374	78,223	59,691	18,531
3520	Other Student Activities	90,661	88,735	1,926	102,500	82,500	76,337	6,163
4110	Custodial Services	950,436	960,020	-9,584	1,005,744	1,053,717	1,006,998	46,720
4120	Heating of Buildings	247,057	236,462	10,595	242,174	276,748	264,194	12,553
4130	Utility Services	757,394	685,759	71,635	739,542	743,613	695,904	47,709
4200	*Maintenance/Buildings&Grounds	280,148	299,000	-18,852	293,330	356,127	326,981	29,146
4210	Maintenance of Grounds	111,498	111,921	-423	157,731	147,872	136,421	11,451
4220	Maintenance of Buildings	276,413	341,223	-64,810	165,554	394,544	389,513	5,031
4230	Maintenance of Equipment	145,866	102,406	43,460	169,830	179,059	138,657	40,403
4400	Technology Infrastructure, Maintenance, and Support	62,000	170,411	-108,411	110,000	153,323	153,323	0
5100	Employer Retirement Contributions	149,504	149,504	0	144,091	322,368	322,368	0
5260	Other Non-Employee Insurance	60,066	51,750	8,316	52,559	58,500	58,159	341
5500	Other Fixed Charges	12,360	4,295	8,065	12,360	19,860	15,584	4,276
6900	Transportation to Non-Public Schools	56,391	109,876	-53,485	84,893	111,721	111,721	0
7100	Assets/Grounds	5,000	1,668	3,332	0	0	0	0
7200	Purchase of Land and Buildings	9,425	2,500	6,925	15,000	148,147	105,297	42,850
7300	Equipment (1)	36,357	34,791	1,566	12,729	22,012	15,115	6,896
7350	Capital Technology	0	0	0	0	113,228	113,228	0
7400	Equipment (2)	20,567	14,804	5,763	37,500	59,653	58,200	1,453

FUNCTION	DESE DESCRIPTION	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE	FY19 ADOPTED BUDGET	FY19 TRANSFERRED BUDGET	FY19 ACTUALS	DIFFERENCE
7600	Motor Vehicles	42,500	0	42,500	82,500	46,318	46,318	0
9100	Tuition to Mass. Schools	55,000	108,566	-53,566	115,568	0	0	0
9200	Tuition to Out-of-State Schools	85,000	0	85,000	85,000	0	0	0
9300	**Tuition to Non-Public Schools	440,000	536,421	-96,421	590,058	689,824	828,241	-138,417
9400	**Tuition to Collaboratives	859,932	1,440,933	-581,001	859,932	347,118	603,448	-256,330
	TOTAL:	36,810,111	36,810,111	0	38,246,895	38,246,895	38,246,895	0

*Not a current DESE function

**The negative (\$394,747) in Programs With Other Districts (special ed tuitions 9300 and 9400) is due to prepaying \$256,330 towards FY20 special education tuitions at the end of the 2019 fiscal year, and from paying less non-public school tuitions from the Circuit Break revolving account, which increased the General Fund contribution.

PRE-SCHOOL

The following chart compares FY18 adopted pre-school budget to FY18 pre-school actuals. The chart includes the FY19 pre-school adopted budget and comparison of the FY19 pre-school transferred budget with FY19 actuals.

PRE-SCHOOL							
EXPENSE CATEGORY	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE	FY19 ADOPTED BUDGET	FY19 TRANSFERRED BUDGET	FY19 ACTUALS	DIFFERENCE
CONTRACTED SERVICES	133,145	134,036	-891	90,941	174,155	171,657	2,498
SALARY – AIDS	337,188	333,648	3,540	340,201	373,356	373,356	0
SALARY – NURSING	63,467	63,467	0	61,849	71,085	71,085	0
SALARY – SUBSTITUTES	1,600	2,650	-1,050	1,349	2,215	2,215	0
STIPEND – TEACHERS	695,009	695,007	2	693,394	723,312	723,312	0
SUPPLIES	18,503	19,623	-1,120	25,556	15,485	15,460	25
TOTAL:	1,248,912	1,248,431	481	1,213,290	1,359,607	1,357,085	2,523

KINDERGARTEN

The following chart compares FY18 adopted kindergarten budget to FY18 kindergarten actuals. The chart includes the FY19 kindergarten adopted budget and comparison of the FY19 kindergarten transferred budget with FY19 actuals.

KINDERGARTEN							
EXPENSE CATEGORY	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE	FY19 ADOPTED BUDGET	FY19 TRANSFERRED BUDGET	FY19 ACTUALS	DIFFERENCE
STIPEND – TEACHERS	2,123	2,005	118	2,091	6,383	6,383	0
CONTRACTED SERVICES	35,248	15,078	20,170	32,748	7,248	0	7,248
TOTAL:	37,371	17,083	20,288	34,839	13,631	6,383	7,248

ELEMENTARY

The following chart compares FY18 elementary budget to FY18 elementary actuals. The chart includes the FY19 elementary adopted budget and comparison of the FY19 elementary transferred budget with FY19 actuals.

DISTRICT-WIDE ELEMENTARY							
EXPENSE CATEGORY	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE	FY19 ADOPTED BUDGET	FY19 TRANSFERRED BUDGET	FY19 ACTUALS	DIFFERENCE
CONTRACTED SERVICES	9,889	25,976	-16,087	30,365	10,756	10,756	0
EQUIPMENT	12,580	12,716	-136	10,054	18,583	13,615	4,967
FIELD TRIPS	73,667	63,366	10,301	62,043	86,848	76,762	10,086
LEGAL	17,614	8,077	9,537	21,218	134	134	0
LONGEVITY-TEACHERS	27,158	25,317	1,841	24,677	18,131	18,131	0
PROFESSIONAL DEVELOPMENT	4,628	2,342	2,286	3,750	1,085	1,085	0
SALARY – ADMINISTRATIVE	49,611	49,605	6	51,880	65,879	65,879	0
SALARY – AIDS	0	0	0	31,963	18,719	18,719	0
SALARY – CLERICAL	105,857	106,897	-1,040	75,002	115,028	115,028	0
SALARY – CUSTODIAL	582,095	557,491	24,604	548,732	573,981	569,951	4,030
SALARY – NURSING	294,265	294,265	0	308,929	285,945	285,945	0
SALARY – TEACHERS	241,797	225,794	16,003	222,522	195,968	195,968	0
SALARY – TUTORS	93,485	84,883	8,602	78,250	4,091	4,091	0
STIPEND – TEACHERS	35,692	22,904	12,788	32,684	14,771	14,771	0
SUPPLIES	72,043	100,015	-27,972	66,449	71,229	71,201	27
TEXTBOOKS/CURRICULUM	6,629	10,827	-4,198	5,000	2,192	2,095	97
TRAVEL	1,000	1,000	0	1,262	1,000	1,000	0
*TUITIONS	671,361	1,009,122	-337,761	851,987	498,978	724,387	-225,408
TOTALS:	2,299,371	2,600,596	-301,225	2,426,767	1,983,318	2,189,519	-206,201

*The negative (\$394,747) in Programs With Other Districts (special ed tuitions) is due to prepaying \$86,991 towards FY20 elementary special education tuitions at the end of the 2019 fiscal year; and from paying less non-public school tuitions from the Circuit Break revolving account, which increased the General Fund contribution.

ALCOTT

The following chart compares FY18 Alcott budget to FY18 actuals. The chart includes the FY19 Alcott adopted budget and comparison of the FY19 Alcott transferred budget with FY19 actuals.

ALCOTT ELEMENTARY							
EXPENSE CATEGORY	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE	FY19 ADOPTED BUDGET	FY19 TRANSFERRED BUDGET	FY19 ACTUALS	DIFFERENCE
CONTRACTED SERVICES	79,224	48,544	30,680	89,583	45,793	45,883	-90
EQUIPMENT	76,040	47,498	28,542	75,000	102,901	102,901	0
LONGEVITY-TEACHERS	14,449	14,449	0	14,400	17,100	17,100	0
PROFESSIONAL DEVELOPMENT	11,300	3,191	8,109	11,300	1,755	1,755	0
SALARY – AID	149,191	149,350	-159	161,959	177,427	177,427	0
SALARY – AIDS	126,170	124,399	1,771	135,143	125,255	125,255	0
SALARY – CLERICAL	97,544	99,554	-2,010	99,756	101,722	101,722	0
SALARY – PRINCIPAL	166,707	166,688	19	170,912	170,498	170,498	0
SALARY – SUBSTITUTES	117,647	103,062	14,585	39,961	143,161	143,161	0
SALARY – TEACHERS	4,188,872	4,186,721	2,151	4,278,267	4,283,987	4,283,987	0
SALARY – TUTORS	390,385	450,027	-59,642	703,598	473,735	475,010	-1,275
SOFTWARE	15,000	6,940	8,060	15,000	3,000	3,000	0
STIPEND – TEACHERS	3,000	0	3,000	0	7,142	7,142	0
SUPPLIES	78,541	73,107	5,434	54,291	46,594	46,154	440
TEXTBOOKS/CURRICULUM	8,500	7,373	1,127	3,500	1,408	1,408	0
UTILITIES	147,348	137,583	9,765	143,138	149,395	136,555	12,840
TOTALS:	5,669,918	5,618,486	51,432	5,995,808	5,850,874	5,838,959	11,915

THOREAU

The following chart compares FY18 Thoreau budget to FY18 Thoreau actuals. The chart includes the FY19 Thoreau adopted budget and comparison of the FY19 Thoreau transferred budget with FY19 actuals.

THOREAU ELEMENTARY							
EXPENSE CATEGORY	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE	FY19 ADOPTED BUDGET	FY19 TRANSFERRED BUDGET	FY19 ACTUALS	DIFFERENCE
CONTRACTED SERVICES	72,908	48,218	24,690	89,583	156,475	156,889	-414
EQUIPMENT	86,867	51,290	35,577	76,200	108,662	107,992	670
LONGEVITY-TEACHERS	27,614	24,900	2,714	26,249	31,392	31,392	0
PROFESSIONAL DEVELOPMENT	15,709	9,209	6,500	11,300	26,443	26,443	0
SALARY – AID	266,165	282,363	-16,198	172,788	272,427	272,427	0
SALARY – CLERICAL	106,196	110,487	-4,291	103,138	111,361	111,361	0
SALARY – PRINCIPAL	159,183	159,183	0	161,553	162,882	162,882	0
SALARY – SUBSTITUTES	52,374	40,249	12,125	46,781	208,254	208,254	0
SALARY – TEACHERS	4,183,486	4,164,190	19,296	4,538,858	4,471,618	4,471,618	0
SALARY – TUTORS	404,899	417,734	-12,835	603,426	354,291	354,291	0
SOFTWARE	15,000	0	15,000	15,000	0	0	0
STIPEND – TEACHERS	4,911	4,911	0	5,122	2,553	2,553	0
SUPPLIES	77,624	66,629	10,995	53,700	46,370	46,249	121
TEXTBOOKS/CURRICULUM	8,525	8,524	1	3,500	1,679	1,679	0
UTILITIES	151,433	131,006	20,427	145,926	148,756	148,104	652
TOTALS:	5,632,894	5,518,893	114,001	6,053,124	6,103,163	6,102,134	1,029

WILLARD

The following chart compares FY18 Willard budget to FY18 Willard actuals. The chart includes the FY19 Willard adopted budget and comparison of the FY19 Willard transferred budget with FY19 actuals.

WILLARD ELEMENTARY							
EXPENSE CATEGORY	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE	FY19 ADOPTED BUDGET	FY19 TRANSFERRED BUDGET	FY19 ACTUALS	DIFFERENCE
CONTRACTED SERVICES	100,092	90,295	9,797	89,583	108,063	108,234	-171
EQUIPMENT	77,995	45,102	32,893	76,200	100,400	99,695	705
LONGEVITY-TEACHERS	27,500	21,514	5,986	27,500	17,986	17,986	0
PROFESSIONAL DEVELOPMENT	14,050	3,509	10,541	14,050	23,017	23,017	0
SALARY – AID	347,512	347,512	0	340,280	228,467	228,467	0
SALARY – CLERICAL	97,914	100,350	-2,436	100,019	104,031	104,031	0
SALARY – PRINCIPAL	150,606	150,682	-76	154,500	154,125	154,125	0
SALARY – SUBSTITUTES	82,461	96,034	-13,573	43,211	218,136	218,136	0
SALARY – TEACHERS	4,235,837	4,186,170	49,667	4,368,860	3,984,715	3,984,715	0
SALARY – TUTORS	679,724	671,498	8,226	663,772	813,899	813,899	0
SOFTWARE	15,000	920	14,080	15,000	690	690	0
STIPEND – TEACHERS	11,033	11,033	0	6,292	0	0	0
SUPPLIES	73,558	56,239	17,319	53,700	67,970	67,525	446
TEXTBOOKS/CURRICULUM	9,390	9,389	1	3,500	4,050	4,050	0
UTILITIES	113,434	109,493	3,941	119,586	122,756	106,548	16,208
TOTALS:	6,036,106	5,899,741	136,365	6,076,053	5,948,306	5,931,119	17,187

MIDDLE SCHOOL

The following chart compares FY18 middle school budget to FY18 middle school actuals. The chart includes the FY19 middle school adopted budget and comparison of the FY19 middle school transferred budget with FY19 actuals.

MIDDLE SCHOOL							
EXPENSE CATEGORY	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE	FY19 ADOPTED BUDGET	FY19 TRANSFERRED BUDGET	FY19 ACTUALS	DIFFERENCE
CONTRACTED SERVICES	137,727	133,553	4,174	119,000	226,991	181,768	45,223
EQUIPMENT	139,802	152,789	-12,987	226,062	259,370	258,348	1,021
FIELD TRIPS	10,500	11,871	-1,371	12,263	14,213	14,213	0
LEGAL	15,000	15,000	0	12,000	7,692	7,692	0
LONGEVITY-TEACHERS	54,211	50,154	4,057	54,872	59,051	59,051	0
PROFESSIONAL DEVELOPMENT	30,176	15,967	14,209	32,100	22,253	22,253	0
SALARY – ADMIN	49,611	49,605	6	49,845	50,739	50,739	0
SALARY – AID	135,275	125,205	10,070	85,338	252,220	252,220	0
SALARY – ASST. PRINCIPAL	236,273	236,273	0	252,350	239,432	239,432	0
SALARY – ATHLETICS	62,469	47,927	14,542	66,065	61,147	54,904	6,243
SALARY – CLERICAL	193,394	199,003	-5,609	171,641	205,407	205,407	0
SALARY – CUSTODIAL	291,045	327,738	-36,693	360,481	398,617	387,251	11,366
SALARY – DRIVERS	5,261	4,361	900	4,905	4,850	3,723	1,127
SALARY – NURSING	203,432	207,176	-3,744	171,843	202,559	200,923	1,636
SALARY – PRINCIPAL	151,250	151,250	0	154,500	154,125	154,125	0
SALARY – SUBSTITUTES	58,297	55,523	2,774	53,124	101,644	101,644	0
SALARY – SUPPORT STAFF	2,916	1,000	1,916	50,518	2,347	2,347	0
SALARY – TEACHERS	6,152,430	6,097,016	55,414	6,765,701	6,633,296	6,633,296	0
SALARY – TUTORS	578,134	586,297	-8,163	638,836	506,035	506,035	0
SOFTWARE	20,000	149	19,851	20,000	149	149	0
STIPEND – TEACHERS	2,005	2,005	0	4,714	2,128	2,128	0
SUPPLIES	167,920	170,210	-2,290	106,663	160,157	157,610	2,547
TEXTBOOKS/CURRICULUM	21,561	52,555	-30,994	26,124	106,925	106,925	0
TRAVEL	0	0	0	250	895	895	0
TUITIONS	768,571	1,076,797	-308,226	798,571	537,964	707,303	-169,339
UTILITIES	238,179	246,548	-8,369	239,919	262,674	262,419	255
TOTALS:	9,725,439	10,015,971	-290,532	10,477,685	10,472,881	10,572,801	-99,920

RIPLEY

The following chart compares FY18 Ripley budget to FY18 Ripley actuals. The chart includes the FY19 Ripley adopted budget and comparison of the FY19 Ripley transferred budget with FY19 actuals.

RIPLEY							
EXPENSE CATEGORY	FY18 TRANSFERRED	FY18 ACTUALS	DIFFERENCE	FY19 ADOPTED	FY19 TRANSFERRED	FY19 ACTUALS	DIFFERENCE
CONTINGENCY	83,417	0	83,417	63,417	0	0	0
CONTRACTED SERVICES	1,256,591	1,169,137	87,454	1,255,607	1,399,328	1,335,213	64,115
EMPLOYEE SEPARATION	149,504	149,504	0	144,091	322,368	322,368	0
EQUIPMENT	285,723	270,475	15,248	375,572	580,334	561,603	18,731
LEGAL	63,119	44,291	18,829	48,119	60,018	60,018	0
LONGEVITY – NURSES	2,500	2,500	0	4,810	1,000	1,000	0
LONGEVITY – TEACHERS	2,000	2,000	0	2,087	0	0	0
MEMBERSHIPS	2,544	1,927	617	12,515	5,237	5,237	0
PROFESSIONAL DEVELOPMENT	222,493	190,195	32,298	233,500	189,807	187,680	2,127
SALARY – ADMIN	742,453	737,063	5,390	639,057	602,015	601,878	0
SALARY – CLERICAL	32,523	31,634	889	34,047	106,503	106,422	81
SALARY – CUSTODIAL	40,847	40,444	403	34,756	44,555	41,714	2,841
SALARY – DRIVERS	781,560	757,327	24,233	769,586	793,717	793,717	0
SALARY – MAINTENANCE	190,093	206,288	-16,195	201,605	255,600	229,537	26,063
SALARY – NON UNION	491,517	493,798	-2,281	529,231	430,639	430,639	0
SALARY – SUPPORT STAFF	598,316	606,228	-7,912	594,757	539,608	528,935	10,672
SALARY – TEACHERS	74,408	76,077	-1,669	87,192	73,417	73,417	0
SALARY – TUTORS	22,050	5,850	16,200	55,000	44,849	43,964	885
SCHOOL COMMITTEE	9,177	3,651	5,526	7,177	4,216	4,216	0
SOFTWARE	148,713	171,174	-22,461	115,000	131,361	131,361	0
STIPEND – TEACHERS	74,907	73,735	1,172	82,500	86,755	80,592	6,163
SUPPLIES*	521,079	543,070	-21,991	340,386	488,798	384,671	104,128
TEXTBOOKS/CURRICULUM	0	0	0	250	0	0	0
TRAVEL	3,884	3,907	-23	2,384	2,627	2,177	450
UTILITIES	335,557	297,590	37,967	323,147	335,854	307,716	28,138
VEHICLES	25,125	13,043	12,082	13,536	16,511	14,822	1,689
TOTALS:	6,160,100	5,890,909	269,191	5,969,329	6,515,115	6,248,895	266,220

*Positive Ripley supplies budget balance of \$104,128 due to savings in transportation (vehicle parts) and other general maintenance supplies.

RESTRUCTURING AND REPORTING CHANGES

The district continues to review organizational processes for effectiveness and efficiency. Areas of review can be operational or strategic in scope. Below is a summary of recent restructuring changes informed by the districts review process.

- Special Educational Leadership

The position of Special Education Director has been restructured to Director of Student Services. As part of a district-wide effort to restructure special education services, the expanded Director of Student Services position is responsible for creating thoughtful connections among a range of student supports. Further, the Out of District Coordinator position has been refined. The Out of District Coordinator supports the Director of Student Services by broadening the relationships and improving the integration of in district and out of district services. Third, a Team Chair position at Concord Middle School provides cohesion and consistency of processes, transitions, and support. Finally, a preschool position was reallocated to establish an Early Childhood Coordinator position. The Director of Special Education had previously overseen all aspects of the preschool.

These leadership changes, in conjunction with the programming changes outlined in the special education section of the report, have positive fiscal impacts by allowing more students to be serviced in our public schools.

- Purchasing

Purchasing continues to be centralized. All paper is acquired through the Ripley Copy Center and all ink purchasing has been consolidated with a single vendor. A more collaborative decision making process has been implemented for technology and educational material purchasing.

- Operations

Printing and copying are among the largest cost centers currently under review. Ongoing development of a systemic plan will reduce hardware and consumable costs.

- Student Registration

Later this fall, all new student registrations will process through the Superintendent's office. This will improve communication between departments and ensure accurate State reporting upon which state aid is based.

The Department of Elementary and Secondary Education regularly updates the fiscal reporting structure. Ongoing reporting changes include:

- IT cost classifications have been revamped by DESE in an attempt to standardize statewide reporting. Before the changes, there was significant ambiguity regarding how certain IT expenditures should be reported. In the past, CCRSD included many school focus support positions, including help desk type activities, as District Wide IT. The new DESE IT cost classifications eliminate much of the ambiguity, moving many support positions to the operations and maintenance cost category. The District anticipates new DESE reporting standards will improve efforts to benchmark IT expenditures. See DESE chart of accounts in appendix (A) for details.

SPECIAL EDUCATION

Both the Integrated Preschool and K-8 programs underwent an external review process over an 18 month period in 2018 and 2019. The reports (available on the district website) are guiding efforts to improve student delivery models which also align with improved fiscal structures. These efforts include:

- **Internal Intensive Programs**

To open the 2019-2020 school year, extensive internal programs are in place to service a range of intensive student needs. Thoreau now houses a K-Grade 1 program to complement its Grade 2-3 program for students with autism and significant development delays. A program for students with social and emotional needs is in place at Alcott. Willard is developing a language based program. The middle school continues these programs in grade 6 at Peabody and Grades 7 and 8 at Sanborn. These programs feed into the CCRSD options.

- **Service Delivery Models**

Work is ongoing in the review of service delivery. Concord Middle School rebuilt its model to focus on grouping students with similar needs. Similar work occurred at Thoreau in the way in which tutors are used. These efforts will continue to provide a positive impact to students.

- **Operational Changes**

Examples of revisions resulting from the consultant review include changes to the preschool schedule so all students can share transportation, and a complete audit of PreK-8 contracted services.

- **Response to Intervention**

By providing a broader base of regular education services, special education is offered as a means to achieve individualized goals. Administration continues to collect data and offer more focused services prior to students entering the special education program

The following chart compares the CPS total FY18 and FY19 Special Education Tuition expenses by funding source.

FUNDING SOURCE	FY18 SPECIAL ED TUTIONS	FY19 SPECIAL ED TUTIONS
General Fund	1,628,124	1,431,689
Circuit Breaker	858,809	718,671
IDEA Grant	503,681	493,382
CPS Totals:	2,990,614	2,643,742

EDUCATION REFORM AND MANDATES

State and federal requirements continue to evolve. Legislative changes are continually monitored to ensure compliance. Below is a summary of current legislative priorities and their impacts.

- Innovation

The Commissioner is leading discussions focused on student engagement and fostering positive learning opportunities for students with less emphasis on test scores. These initiatives fully align with the District's Strategic Plan.

- English Language Learners

Our population continues to grow. Mandated services can require additional staffing at any time, as can translation services. We are currently servicing 54 students, including those considered "New Comers" requiring one to support. This resulted in the need for an additional teacher for the 2019-2020 school year.

- Teacher Evaluation

The evaluation process is rigorous and time consuming. The addition of elementary assistant principals and a middle school team chair finally allows for caseloads where the process can be effective.

- Grants and Reimbursements

Federal grants rates can fluctuate quickly depending on the decisions made at the federal level. Recent changes in Massachusetts provided us unexpected additional support for METCO. The state legislation continues to debate changes to the Chapter 70 formula and Special Education Circuit Breaker funds via the Student Opportunity Act. We stay connected and aware of the discussions in addition to lobbying through organizations and local legislators.

Worksheet		Oct.	Oct.								
SPECIAL EDUCATION OOD		1	1								
		2018	2019								
CPS OOD K-8		31	33								
CCHS OOD		41	40								
TOTAL K-12 OOD: (Not in K-12 Total)		72	73	0	0	0	0	0	0	0	0
Pre-School OOD: (Not in K-12 Total)		1	0	0	0	0	0	0	0	0	0
METCO STUDENTS											
CCHS		53	56								
Middle School		35	36								
Alcott		47	51								
Thoreau		0	0								
Willard		0	0								
TOTAL K-12: METCO Students:		135	143	0	0	0	0	0	0	0	0
Other											
NON-TUITION Out of Town Students											
CCHS—Staff Students		21	16								
TOTAL CCHS Non-Tuition Students:		21	16	0	0	0	0	0	0	0	0
Middle School-Staff Students		8	11								
Alcott-Staff Students		14	13								
Thoreau-Staff Students		2	1								
Willard-Staff Students		7	7								
TOTAL K-8 - Out of Town Students:		31	32	0	0	0	0	0	0	0	0
CONCORD STUDENTS											
CCHS		903	920								
Peabody & Sanborn		693	669								
Alcott		409	417								
Thoreau		452	437								
Willard		407	404								
TOTAL CONCORD Students:		2864	2847	0	0	0	0	0	0	0	0
CARLISLE STUDENTS											
CCHS		297	289								
TOTAL CARLISLE Students:		297	289								

CAPITAL PLANNING

The Concord Public Schools is updating a 5-year capital plan as part of the Superintendents FY2021 Budget Book. Below is a brief summary of the currently identified major capital needs. Administration believes identified capital needs can fit within the Town Managers budget.

Middle School

The Concord Public Schools largest capital need is the renovation or replacement of the outdated Peabody and Sanborn Middle School buildings. The district anticipates increasing demand for repairs and maintenance of the Peabody and Sanborn buildings over the next 5 years. Contingencies for extraordinary maintenance will be included in the FY2021 operating budget.

Passage of Article 14 of the 2019 Annual Town Meeting led to the creation of the Concord Middle School Building Committee. The Building Committee is charged by the Select Board to undertake a Feasibility Study to explore the construction of a single new Middle School Building to replace the two existing facilities. The Committee is also charged to begin the schematic design process for a new school building based on the findings of the Feasibility Study.

For more updates, please visit the CMS Building Committee website:

<https://www.concordps.org/cms-building-project/>

Elementary Schools

The Alcott and Thoreau Energy Recovery Units (ERUs) are approaching the end of their useful lives. ERUs are critical components of energy efficient buildings. The replacement of outdated, retrofitted, and failing ERU's at the Alcott and Thoreau schools will increase energy efficiencies substantially. Boiler replacements in Alcott and Willard are anticipated in FY23-24 to further increase energy efficiencies.

Ripley Administrative Building

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

TRANSPORTATION

CPS has 22 buses, 2 of which are wheelchair buses. The oldest of the fleet are from 2007. As part of the FY20 budget, CPS has completed the procurement process of two new vehicles for delivery in January 2020. Below is a listing of the fleet. The two highlighted vehicles are scheduled for replacement in January 2020.

YEAR	MAKE/	TYPE	MILEAGE	FISCAL YEAR OF FINAL PAYMENT
2007	Thomas	Bus	192,472	PAID IN FULL
2008	Thomas	Bus	185,311	PAID IN FULL
2009	Thomas	Bus	128,438	PAID IN FULL
2010	Thomas	Bus	153,882	PAID IN FULL
2010	Thomas	Bus	191,627	PAID IN FULL
2010	Thomas	Bus	150,761	PAID IN FULL
2011	Thomas	Bus	133,346	PAID IN FULL
2011	Thomas	Bus	132,033	PAID IN FULL
2012	Thomas	Bus	110,006	PAID IN FULL
2017	T-1218S	Bus	76,085	PAID IN FULL
2017	T-1218S	Bus	52,718	PAID IN FULL
2017	T-1218S	Bus	84,553	PAID IN FULL
2017	T-1218S	Bus	74,702	PAID IN FULL
2017	T-1218S	Bus	72,208	PAID IN FULL
2017	T-1048S	Whlchr	46,813	PAID IN FULL
2017	Blue Bird	Bus	42,712	PAID IN FULL
2017	Blue Bird	Bus	36,945	PAID IN FULL
2017	Lion	Whlchr	10,725	PAID IN FULL
2018	Blue Bird	Bus	29,260	FY22
2018	Blue Bird	Bus	25,426	FY22
2020	Thomas	Bus	6,292	FY23
2020	Thomas	Bus	3,958	FY23

COLLECTIVE BARGAINING

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

BARGAINING UNIT	FY20	FY21	FY22	Contract Expiration
*Concord Teachers Association	2.5% to 2.75%	TBD	TBD	June, 2020
Secretaries Unit	2.75%	TBD	TBD	June, 2020
CPS Building Service Workers	2.75%	2.75%	TBD	June, 2021
Bus Drivers Unit	2.75%	2.75%	TBD	June, 2021
Maintenance	2.75%	2.75%	TBD	June, 2021

*2.75% COLA applied to top step of each lane only

Following the expiration of the CTA contract in 2019, the Concord School Committee and Concord Teachers' Association engaged in Interest Based Bargaining for the first time. The following are highlights of the agreement:

- For FY20, the CTA remains aligned with the CCTA cost of living increases through a one-year agreement. In order to preserve the goal of equity, the CTA will bargain cost of living increases in alignment with the upcoming CCTA negotiations. The CTA and CCTA contracts expire in June of 2020.
- A deadline for notification of salary changes due to further education now aligns with the budget process.
- A committee is meeting during the fall of 2019 to review all aspects of stipends.
- Tuition reimbursement is distributed in three phases throughout the year rather than the first come-first serve approach previously in place. The rate of reimbursement was reduced from \$900 to \$600 in order to allow for greater participation.
- The Sick Leave Bank Committee now has an equal representation of administration and bargaining members. Extended sick bank and personal leave requests were also reviewed.
- Revisions were made to language regarding Tuesday afternoon meetings, middle school class size and parenting leave.

EXTERNAL FUNDING

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

EXTERNAL FUNDING SOURCES			
FUNDING SOURCE	FY19 ACTUAL	FY19 PROJECTED	FY20 PROJECTED
Federal Grants	671,334	697,268	671,334
METCO GRANT	512,045	549,390	512,045
Special Ed Circuit Breaker	871,886	802,190	700,000
TOTALS:	2,055,265	2,048,848	1,883,379

REVOLVING, GIFT, AND OTHER BALANCES

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

FUND	7/1/2018 Balance	Program Revenues	Program Expenditures	06/30/2019 Balance
Athletic Revolving Account	51,674	11,000	-10,900	51,774
Circuit Breaker Revolving Account	533,247	871,886	-860,136	544,997
Extra Curricula Revolving Account	1,657	-	-	1,657
Federal Grants	9,538	671,334	-381,336	-494
Integrated Preschool Revolving Account	1,606	3,495	-3,179	1,922
Lost Book Revolving Account	939	294	-560	1,233
Music Gift Account	3,251	22,871	-17,047	9,075
Parent Teacher Group (PTG) Revolving Accounts	27,846	16,371	-12,890	31,327
Private Grants	93,027	94,151	-59,613	127,565
School Lunch Revolving Account	212,193	612,446	-575,501	249,138
Stars Grant	9,528	4,500	-6,600	7,428

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

CPS EXTERNAL FUNDING DESCRIPTION

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

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

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

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

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

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

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

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

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

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

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

Special Education Circuit Breaker Revolving Account – State Special Education Circuit Breaker reimbursement fund. Revenues are calculated based on prior year reimbursable special education costs that exceeds the states foundation minimum for the prior fiscal year. The fund is used to pay current fiscal year out of district special education tuitions.

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

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

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

APPENDIX (A) DESE CHART OF ACCOUNTS

Chart of Accounts - Criteria for Financial Reporting

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

Last updated as of July 2019

Revenue Classification

General fund receipts:

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

State aid receipts:

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

Revolving and special fund receipts:

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

Expenditures - Functional Classification

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

NEW	Code	Function Name	Description	Object Codes
Administration				
	1110	School Committee	Record School Committee expenditures by object. For the City/Town, record only those expenditures that support the school committee as an office (e.g. salaries, travel expenses, legal expenses, and office expenses).	Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1210	Superintendent	Record Superintendent's Office expenditures by object. <i>This should correspond to EPIMS job code 1200.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1220	Assistant Superintendents	Record Assistant Superintendent expenditures by object. <i>This should correspond to EPIMS job code 1201.</i> <i>Do not record Assistant Superintendent for Business and Finance in this function. 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)

Instruction

Instructional activities involving the teaching of students, supervising of staff, developing and utilizing curriculum materials and related services. Instructional services directly attributable to schools must be reported on a school basis, while district-wide services, such as supervisory may be reported on a district-wide basis.

NEW	Code	Function Name	Description	Object Codes
Instructional Leadership				
Managers responsible for delivery of student instructional programs at the school and district level.				
	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 code 1211.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	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 1212 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 code 1224.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	2210	School Leadership	Record expenditures, salaries, and expenses for School Leadership (2210) personnel including principal and school office staff. <i>This should correspond to EPIMS job codes 1305 and 1310.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY19	2250	Administrative Technology and Support—Schools	All administrative technology costs related to running the district's schools (e.g. principal's office), including computers, printers, copiers, and software. Includes replacement supplies (e.g. projector bulbs, power cords, toner, etc.). Expenditures for items over \$5,000 per unit must be reported as a capital (7000) expense. <i>This should correspond to EPIMS job codes 1224 and 6140.</i>	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
Teachers				

NEW	Code	Function Name	Description	Object Codes
	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 2305-2307, 2310, and 2325.</i>	Professional Salaries (01)
Other Teaching Services				
	2320	Medical/Therapeutic Services	Record expenditures for Medical/Therapeutic Services (2320) provided by licensed practitioners, including BCBA, OT, PT, Speech and Vision. <i>Record amounts paid to an Educational Collaborative for therapeutic services provided to district students that ARE NOT enrolled in Collaborative programs. These costs should not be reported as tuition. This should correspond with EPIMS job codes 3326, 3327, 3411, 3421, 3431, 3441, 3451, and 3461.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04)
	2324	Substitutes, Long-Term	Record expenditures for long-term substitutes who cover extended absences or vacant positions. Include permanent substitutes if they are certified <u>for a minimum of 30 days</u> . 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)
	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, 3324, 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)

NEW	Code	Function Name	Description	Object Codes
Professional Development				
	2351	Professional Development Leadership	Record expenditures for the salary and expenses of a Director of Professional Development (2351). <i>This should correspond to EPIMS job code 1225. If the district 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) Supplies and Materials (05) Other Expenses (06)
	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)
	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)
	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)
	2358	Outside professional development providers for instructional staff	Report expenditures for vendors who provide professional development to instructional staff. PD provided to non-instructional staff should be reported as "contracted services" in the function where that staff's salary is reported.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
Instructional Materials, Equipment and Technology				
FY19	2410	.Textbooks	Include consumable workbooks, physical materials, and accessories, such as visual media and software provided as an integrated package as well as printed manuals used to support direct instructional activities.	Supplies and Materials (05)

NEW	Code	Function Name	Description	Object Codes
	2415	Other Instructional Materials (Libraries)	Record expenditures for Other Instruction Materials (2415) including books and other materials excluding textbooks, for use in school libraries or classroom libraries. INCLUDE CITY OR TOWN COST WHERE THERE IS AN AGREEMENT TO PROVIDE SERVICES ON LINE 3514.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	2420	Instructional Equipment	Record expenditures for Instructional Equipment (2420) including vocational equipment and science lab equipment irrespective of unit cost.	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
Guidance, Counseling and Testing				
	2710	Guidance and Adjustment Counselors	Record salaries and other related expenses of the Director of Guidance, Guidance Counselors, and School Adjustment Counselors (2710). <i>This should correspond to EPIMS job codes 1210, 3328, 3329, 3333, 3350, and 3351.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	2720	Testing and Assessment	Record expenditures for the salary, materials and expenses used for testing and assessing students (2720). <i>This should correspond to EPIMS job code 3325.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	2800	Psychological Services	Record expenditures for the salaries and expenses for psychological evaluation, counseling, and other services provided by a licensed mental health professional. Includes school psychologist, social workers, psychometrists and assistants. <i>This should correspond to EPIMS job codes 3360, 3361, 3370 and 3371.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
Pupil Services				
	3100	Attendance and Parent Liaison Services	Record expenditures for Attendance & Parent Liaison Services (3100). Include the salary and expenses for truancy officers (investigatory services) and parent information centers (e.g. Professional Salaries 01). <i>This should correspond to EPIMS job code 3332.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	3200	Medical/Health Services	Record expenditures for Medical/Health Services (3200) including, but not limited to, school physicians, school nurses, and school medical supplies. <i>This should correspond to EPIMS job codes 1226, 5010, 5015, 5020, and 5021.</i> For the City/Town, Record expenditures for Health Services (3200) where there is an agreement between the school committee and the municipality for specific services to be provided to students.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
	3300	Transportation Services	<p>Record by major program area and by object, expenditures for Pupil Transportation Services (3300) for pupils transported to and from school regardless of distance. Only record expenditures for Transportation Services to and from school once daily. Expenditures may include:</p> <ul style="list-style-type: none"> • Salaries, student transportation supervisors, dispatchers, school bus drivers, and school bus maintenance personnel • Salaries or the prorated share of salaries, clerical and support staff • Fuel, lubrication, tires, and school bus maintenance • Contracted services • Insurance premiums for student transportation services • School bus monitors <p>In Regular Day (Col. 1), record expenditures for racial imbalance and day care transportation. Record expenditures for homeless transportation. In Special Education (Col. 2), record Special Education transportation expenditures to and from approved Chapter 766 private schools. DO NOT record expenditures for transporting nonpublic pupils in this section. 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)
	3400	Food Services	<p>Record expenditures for Food Services (3400), including</p> <ul style="list-style-type: none"> • Salaries, school lunch supervisors, food preparers, kitchen personnel, and aides • Food and supplies • Salaries or the prorated share of salaries, clerical and support staff • Contracted services • Dues and subscriptions • Travel expenses for staff <p>In Schedule 1, only record expenditures from appropriated funds. Reported the cost of writing off uncollected debt in Other Expenses (06). In Schedule 1.C.2., report expenditures from other sources (e.g. over the counter receipts, federal or state reimbursements, or other revolving fund expenditures, etc.).</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
	3510	Athletics	<p>Record only the expenditures from appropriated funds used to support Athletics (3510), including:</p> <ul style="list-style-type: none"> • Salaries, coaches, trainers, and assistants in intramural and interscholastic sports • Contracted services • Transportation services for students to and from athletic events • Athletic rental services • Uniforms • Athletic supplies and materials • Dues and subscriptions • Travel expenses for staff <p>In Schedule 1.C.2., report expenditures of revenues from other sources (e.g. over the counter receipts, gate receipts, etc.).</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	3520	Other Student Activities	<p>Record only the expenditures from appropriated funds used to support Other Student Activities (3520), including:</p> <ul style="list-style-type: none"> • Salaries, musical directors, drama coaches, and other extra-curricular personnel • Salaries or the prorated share of salaries, clerical and support staff • Printing • Dues and subscriptions • Supplies and materials • Transportation services for students to and from activities • Travel expenses for staff <p>In Schedule 1.C.2., report expenditures of revenues from other sources (e.g. ticket sales, over the counter receipts, etc.) that are deposited in the Student Activity Agency account.</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	3600	School Security	<p>Record expenditures for School Security (3600) including salaries and expenses for school police, hall monitors, and security personnel. <i>This should correspond to EPIMS job code 3331.</i></p> <p>For the City/Town, record expenditures for School Security Services where there is an agreement between the school committee and the municipality for specific services to be provided.</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
<p>Operations and Maintenance</p> <p>Housekeeping activities relating to the physical plant and maintenance activities for grounds, buildings and equipment. Expenditures classified as a 4000 expenditure <i>must not exceed</i> the per project dollar limit for extraordinary maintenance or for non-instructional equipment.</p>				
	4110	Custodial Services	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)
	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)

NEW	Code	Function Name	Description	Object Codes
	4230	Maintenance of Equipment	Record expenditures for Maintenance of Equipment (4230) including salaries of repair personnel, supplies, materials and tools, equipment parts, and replacement of equipment and furnishings.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	4300	Extraordinary Maintenance	Record expenditures for Extraordinary Maintenance (4300) defined in 603 CMR 10.02. Expenditures can include the principal portion of a loan or the cost of a lease/purchase agreement. Expenditures classified as a 4000 account expenditure must not exceed the per project dollar limit for extraordinary maintenance (\$150,000). DO NOT report employee salaries in this category.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY19	4400	Technology Infrastructure, Maintenance, and Support—Salaries	Report personnel costs related to maintaining and supporting district technology infrastructure, including ISP, WAN, LAN, PBX systems, servers, and related software. Include salaries for district staff who provide maintenance and user support (e.g. IT help desk) for the central office and schools. <i>This function should correspond to EPIMS job codes 1201, 1224, and 6140.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03)
FY19	4450	Technology Infrastructure, Maintenance, and Support—All Other	Report contractual services, supplies and materials, and other costs related to maintaining and supporting district technology infrastructure, including ISP, WAN, LAN, PBX systems, servers, and related software. Expenditures for this purpose must not exceed the per project dollar limit for extraordinary maintenance (\$150,000) or for non-instructional technology equipment (\$5,000). Costs exceeding these limits must be reported as a Capital Equipment (7000) expenditure.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
Benefits and Fixed Charges				
Retirement and insurance programs, rental of land and buildings, debt service for current loans, and other recurring items, which are not generally provided for under another function.				
	5100	Employer Retirement Contributions	Record expenditures for Employee Retirement (5100), including contributions to employee retirement systems, social security contributions, contributions to pension plans and Medicaid contributions.	<i>No objects</i>

NEW	Code	Function Name	Description	Object Codes
	5150	Employee Separation Costs	Record expenditures for Employee Separation (5150), including costs attributed to an employee's termination/retirement. Includes vacation pay, sick leave buyback and other benefits payable upon termination/retirement.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04)
	5200	Insurance for Active Employees	Record expenditures for Insurance for Active Employees, including employee unemployment, health, and life insurance premiums or payments, and workers' compensation for active employees.	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	Expenditures by the school committee (<i>regional school districts only</i>):Record expenditures for reduction or full payment of short-term Bond Anticipation Notes (BANS) for interest (5450). Expenditures by the city/town: Record expenditures for Short Term Interest BANS (5450), annual interest charge on short-term borrowing for bond anticipation notes (BANS) for school purposes.	No objects

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.	
Community Services				
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	<p>Record by major program area and object, expenditures for Transporting Non-public pupils to and from school regardless of distance (6900). Costs can include:</p> <ul style="list-style-type: none"> • Salaries, student transportation supervisors, dispatchers, school bus drivers, school bus maintenance personnel • Salaries or the prorated share of salaries, clerical and support staff • Fuel, lubrication, tires and school bus repairs • Contracted service • Insurance premiums • School bus monitors <p>Transportation costs must reconcile with costs and students reported on Schedule 7, lines 4220 and 4230.</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
<p>Acquisition, Improvement and Replacement of Fixed Assets</p> <p>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.</p> <p>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.</p> <p>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.</p>				
	7100	Purchase of Land and Buildings (7100, 7200)	<p>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.</p>	No objects

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.	<i>No objects</i>
	7300	Equipment (7300, 7400)	Record capital expenditures for Acquisition and Improvement of Equipment (7300), including acquisition of new, non-instructional school equipment having a useful life of more than one year and an acquisition cost of more than \$5,000, acquisition of school furniture and fixtures (bulk purchases), acquisition of school machinery, lease/purchase of equipment, capital leases, and <i>No objects</i> principal portion of a loan not reported in 8100.	<i>No objects</i>
	7350	Capital Technology	Record expenditures for Capital Technology (7350), including hardware or other technology purchases exceeding the \$5,000 unit cost, capital leases, lease/purchase of capital technology, and the principal portion of a loan not reported in 8100.	<i>No objects</i>
	7400	Equipment (7300, 7400)	Record capital expenditures for Replacement of Equipment (7400), including capital leases, lease/purchase of equipment, replacement of non-instructional equipment having a useful life of more than one year and an acquisition cost of more than \$5,000, and the principal portion of a loan not reported in 8100.	<i>No objects</i>
	7500	Motor Vehicles (7500, 7600)	Record capital expenditures for Acquisition of Motor Vehicles (7500), including the purchase of passenger vehicles for school administrative use, purchase of trucks for school maintenance use, purchase of school buses, lease/purchase of motor vehicles, trucks or buses, capital leases, and the principal portion of a loan not reported in 8100.	<i>No objects</i>
	7600	Motor Vehicles (7500, 7600)	Record capital expenditures for Replacement of Motor Vehicles (7600), including	<i>No objects</i>
Debt Retirement and Service				
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).				

NEW	Code	Function Name	Description	Object Codes
	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
	8600	Debt Service/Educ and Other (8400, 8600)	<p>Only report in the school committee appropriation if you are reporting for a regional school district. Municipal districts report in city/town expenditures. Record annual expenditures related to Long Term Debt Service/Other Equipment and Maintenance Costs (8600), including the annual interest on bonds and loans used to finance the purchase of non-instructional equipment, and to pay for capital maintenance projects in excess of one hundred thousand dollars (\$100,000).</p> <p><i>Principal costs should be reported in the appropriate 7000 series</i></p>	No objects

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

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

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

Object Code Expenditures

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

01 Salaries Professional

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

02 Salaries Secretarial and Clerical

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

03 Salaries Other

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

04 Contract Services

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

05 Supplies and Materials-

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

06 Other Expenditures -

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

09 Transfers –

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

APPENDIX (B) NESDEC ENROLLMENT REPORT

Enrollment Report



Concord, MA Historical Enrollment

School District: Concord, MA

10/15/2019

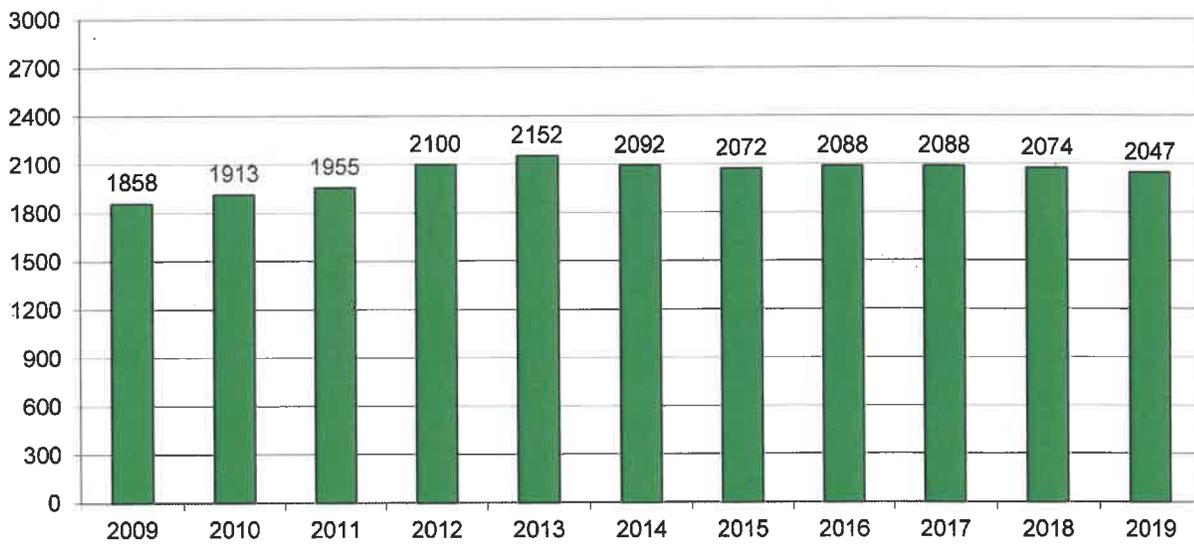
Historical Enrollment By Grade																			
Birth Year	Births	School Year	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	UNGR	K-8	PK-8
2004	156	2009-10	36	203	215	184	215	211	204	207	203	216	0	0	0	0	0	1858	1894
2005	108	2010-11	34	230	215	227	199	214	214	205	206	203	0	0	0	0	0	1913	1947
2006	124	2011-12	36	199	231	236	233	201	223	218	209	205	0	0	0	0	0	1955	1991
2007	94	2012-13	40	226	215	256	246	243	217	243	234	221	0	0	0	0	0	2100	2140
2008	103	2013-14	26	233	235	235	267	247	246	212	235	242	0	0	0	0	0	2152	2178
2009	126	2014-15	22	198	234	241	241	250	237	240	210	241	0	0	0	0	0	2092	2114
2010	109	2015-16	28	225	207	240	237	238	246	239	232	208	0	0	0	0	0	2072	2100
2011	101	2016-17	28	209	237	216	245	234	232	239	249	227	0	0	0	0	0	2088	2116
2012	106	2017-18	25	220	205	241	223	233	242	229	248	247	0	0	0	0	0	2088	2113
2013	128	2018-19	25	208	234	207	242	213	234	246	235	255	0	0	0	0	0	2074	2099
2014	100	2019-20	25	209	218	237	213	238	215	241	239	237	0	0	0	0	0	2047	2072

Historical Enrollment in Grade Combinations									
Year	K-4	PK-5	K-5	K-8	5-8	6-8	7-8	7-12	9-12
2009-10	1028	1268	1232	1858	830	626	419	0	0
2010-11	1085	1333	1299	1913	828	614	409	0	0
2011-12	1100	1359	1323	1955	855	632	414	0	0
2012-13	1185	1442	1402	2100	915	698	455	0	0
2013-14	1217	1489	1463	2152	935	689	477	0	0
2014-15	1164	1423	1401	2092	928	691	451	0	0
2015-16	1147	1421	1393	2072	925	679	440	0	0
2016-17	1141	1401	1373	2088	947	715	476	0	0
2017-18	1122	1389	1364	2088	966	724	495	0	0
2018-19	1104	1363	1338	2074	970	735	490	0	0
2019-20	1115	1355	1330	2047	932	717	476	0	0

Historical Percentage Changes			
Year	K-8	Diff.	%
2009-10	1858	0	0.0%
2010-11	1913	55	3.0%
2011-12	1955	42	2.2%
2012-13	2100	145	7.4%
2013-14	2152	52	2.5%
2014-15	2092	-60	-2.8%
2015-16	2072	-20	-1.0%
2016-17	2088	16	0.8%
2017-18	2088	0	0.0%
2018-19	2074	-14	-0.7%
2019-20	2047	-27	-1.3%
Change	189		10.2%

Concord, MA Historical Enrollment

K-8, 2009-2019





Concord, MA Projected Enrollment

School District: Concord, MA

10/15/2019

Enrollment Projections By Grade*																			
Birth Year	Births	School Year	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	UNGR	K-8	PK-8
2014	100	2019-20	25	209	218	237	213	238	215	241	239	237	0	0	0	0	0	2047	2072
2015	107	2020-21	25	209	215	221	242	205	242	217	244	241	0	0	0	0	0	2036	2061
2016	118	2021-22	26	230	215	218	226	233	208	245	220	246	0	0	0	0	0	2041	2067
2017	111	(prov.) 2022-23	26	216	237	218	223	218	237	210	248	222	0	0	0	0	0	2029	2055
2018	89	(prov.) 2023-24	27	174	223	240	223	215	221	240	212	250	0	0	0	0	0	1998	2025
2019	105	(est.) 2024-25	27	205	179	226	245	215	218	223	243	214	0	0	0	0	0	1968	1995
2020	106	(est.) 2025-26	28	207	211	181	231	236	218	220	226	245	0	0	0	0	0	1975	2003
2021	106	(est.) 2026-27	28	206	213	214	185	223	240	220	223	228	0	0	0	0	0	1952	1980
2022	103	(est.) 2027-28	29	202	212	216	219	178	227	243	223	225	0	0	0	0	0	1945	1974
2023	102	(est.) 2028-29	29	199	208	215	221	211	181	230	246	225	0	0	0	0	0	1936	1965
2024	104	(est.) 2029-30	30	204	205	211	220	213	214	183	233	248	0	0	0	0	0	1931	1961

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	K-4	PK-5	K-5	K-8	5-8	6-8	7-8	7-12	9-12
2019-20	1115	1355	1330	2047	932	717	476	0	0
2020-21	1092	1359	1334	2036	944	702	485	0	0
2021-22	1122	1356	1330	2041	919	711	486	0	0
2022-23	1112	1375	1349	2029	917	680	470	0	0
2023-24	1075	1323	1296	1998	923	702	462	0	0
2024-25	1070	1315	1288	1968	898	680	457	0	0
2025-26	1066	1312	1284	1975	909	691	471	0	0
2026-27	1041	1309	1281	1952	911	671	451	0	0
2027-28	1027	1283	1254	1945	918	691	448	0	0
2028-29	1054	1264	1235	1936	882	701	471	0	0
2029-30	1053	1297	1267	1931	878	664	481	0	0

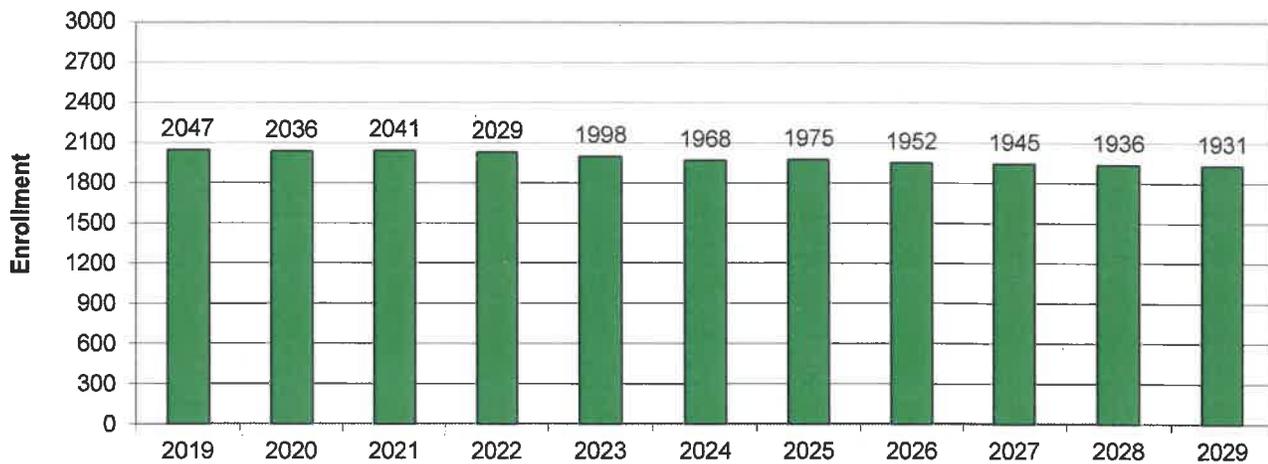
Projected Percentage Changes			
Year	K-8	Diff.	%
2019-20	2047	0	0.0%
2020-21	2036	-11	-0.5%
2021-22	2041	5	0.2%
2022-23	2029	-12	-0.6%
2023-24	1998	-31	-1.5%
2024-25	1968	-30	-1.5%
2025-26	1975	7	0.4%
2026-27	1952	-23	-1.2%
2027-28	1945	-7	-0.4%
2028-29	1936	-9	-0.5%
2029-30	1931	-5	-0.3%
Change		-116	-5.7%

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



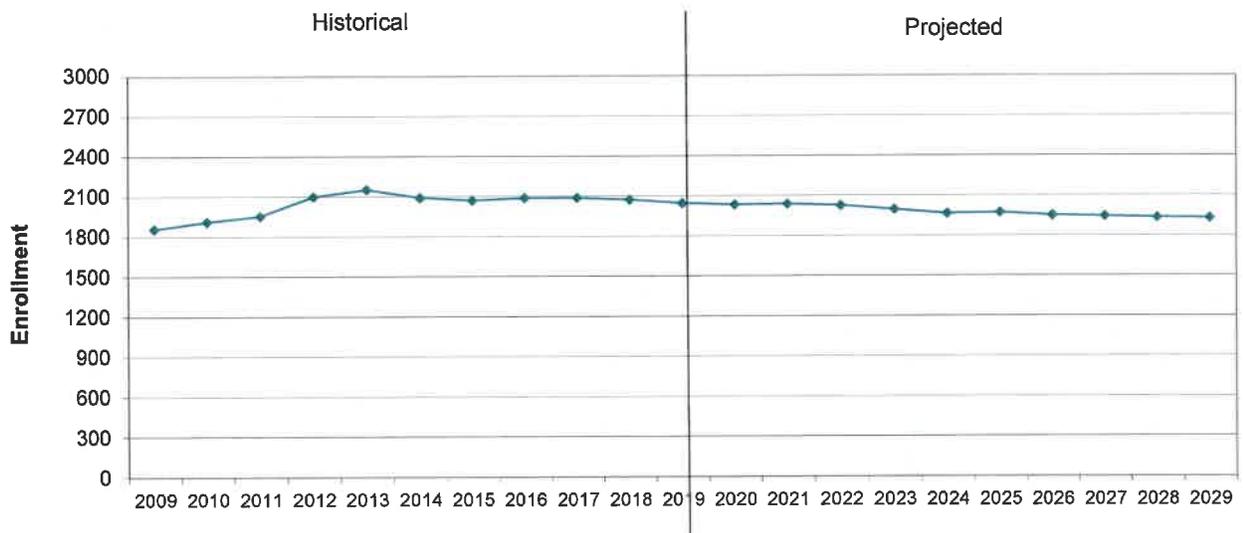
Concord, MA Projected Enrollment

K-8 To 2029 Based On Data Through School Year 2019-20

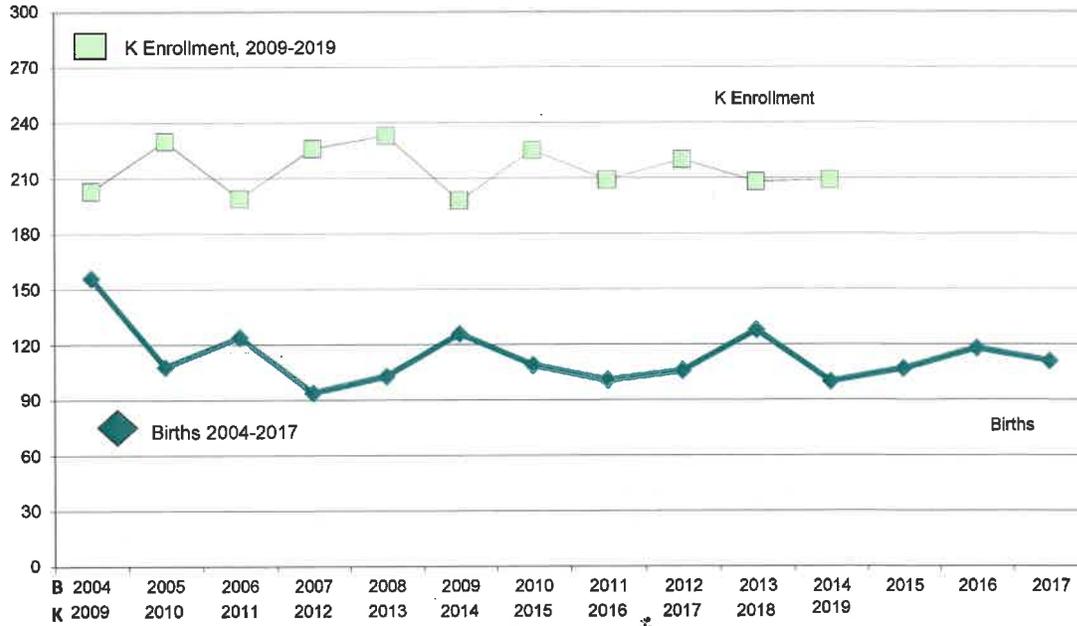


Concord, MA Historical & Projected Enrollment

K-8, 2009-2029



Concord, MA Birth-to-Kindergarten Relationship





Concord, MA Additional Data

Building Permits Issued		
Year	Single-Family	Multi-Units
2005	18	6
2015	54	0
2016	54	0
2017	44	0
2018	50	0
2019	n/a	0

Source: HUD and Building Department

Enrollment History		
Year	Career-Tech 9-12 Total	Non-Public K-12 Total
2005-06	n/a	n/a
2015-16	n/a	268
2016-17	n/a	266
2017-18	n/a	306
2018-19	n/a	n/a
2019-20	n/a	277

Residents in Non-Public Independent and Parochial Schools (General Education)														
Enrollments as of Oct. 1	K	1	2	3	4	5	6	7	8	9	10	11	12	K-12 TOTAL
	12	10	14	11	25	47	43	53	62	0	0	0	0	277

K-12 Home-Schooled Students	
2019	25

K-12 Residents in Charter or Magnet Schools, or "Choiced-out"	
2019	0

K-12 Special Education Outplaced Students	
2019	33

K-12 Tuitioned-In, Choiced-In, & Other Non-Residents	
2019	0

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

Concord-Carlisle Regional School District

FY2021 Preliminary Budget Report

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FY21 ZERO BASED BUDGET TIMELINE

- August 27- FY21 zero-based budget packets and instructions will be sent to principals and departments
- September 3 to October 11- FY21 zero-based budget development with principals, department chairs, and district departments
- October 1- October 1 enrollment will be sent to Principals
 - These figures will be used for the Regional Assessments
 - Staffing purposes
- October 17- FY21 Preliminary Budget Report provided to the SC
- October 17- FY21 Preliminary Budget Report posted to the website
- October 22- Present FY21 Preliminary Budget Report to School Committee
- October 24- Present FY21 Preliminary Budget Report to the Concord Finance Committee (FC will establish preliminary Guidelines)
- October 28 to November 1- Principals/Departments present FY21 budget requests to the Admin team
- October 30- Present FY21 Preliminary Budget Report to Carlisle Finance Committee
- November 19- Present Superintendent's recommended FY21 budget to SC
- November 21- Present Superintendent's recommended FY21 budget to the Concord Finance Committee
- November 22- Place Ads for Public Hearing
- December 3- Budget hearing
- December 5- Concord Finance Committee to set final guidelines
- December 17- SC to adopt a budget for warrant article due January 10
- December 18- Assessments sent to Towns
- January 10- Warrant Articles due to Towns
- January 22- Governor's house budget released/initial revenue projection
- Late February (TBD)- Public Hearings
- TBD- Legal deadline for mailing of town meeting warrant to residents (10 business days prior to public hearing)
- March 6- Superintendent budget book available to the public
- April 27- Concord & Carlisle Annual Town Meetings

CCRSB BUDGET PERFORMANCE

CCRSB FY18 & FY19 EXPENDITURE REPORT BY DESE 1000 SERIES FUNCTION TABLE

The MA Department of Secondary Education requires every district to report all expenditures at the end of the fiscal year according to their official chart of accounts.

The following chart compares the CCRSD FY18 adopted budget to FY18 actuals according to DESE chart of accounts "1000" series. The chart includes the FY19 adopted budget and comparison of the FY19 transferred budget with FY19 actuals. See appendix (A) for additional descriptions of DESE function codes.

FUNCTION	DESE DESCRIPTION	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE	FY19 ADOPTED BUDGET	FY19 TRANSFERRED BUDGET	FY19 ACTUALS	DIFFERENCE
1000	DISTRICT LEADERSHIP & ADMINISTRATION	1,764,468	1,598,659	165,809	1,592,795	1,383,464	1,341,698	41,767
2000	INSTRUCTIONAL	16,065,875	16,091,314	-25,439	16,524,098	16,741,847	16,587,259	154,587
3000	OTHER SCHOOL SERVICES	2,819,567	2,629,427	190,140	2,659,327	2,546,580	2,395,815	150,765
4000	MAINTENANCE/UTILITIES	1,772,170	1,766,365	5,805	1,840,736	2,007,352	1,734,247	273,105
5000	FIXED CHARGES	3,345,382	3,347,014	-1,632	3,536,043	3,479,053	3,382,179	96,874
7000	FIXED ASSETS	228,844	196,348	32,496	301,053	320,144	292,208	27,935
8000	DEBT RETIREMENT AND SERVICE	4,988,209	4,988,258	-49	4,651,300	4,655,461	4,652,903	2,558
9000	PROGRAMS WITH OTHER DISTRICTS	2,042,593	2,202,877	-160,284	2,644,068	2,615,519	3,172,105	-556,586
TOTALS:		33,027,108	32,820,262	206,846	33,749,420	33,749,420	33,558,415	191,005

*The negative (\$556,586) in Programs With Other Districts (special ed tuitions) is due to prepaying \$231,658 towards FY20 special education tuitions at the end of the 2019 fiscal year, and from paying less non-public school tuitions from the Circuit Break revolving account, which increased the General Fund contribution.

Function Category Descriptions

- 1000: School Committee, Superintendent, Finance and Business, HR, Benefits, Personnel Legal, DW Management and Tech
- 2000: Instructional Services, DW Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Subs.
- 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
- 5000: Retirement, Insurance, Rental Lease of Equipment, Rans, Bans, Crossing Guards
- 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

CCRSB FY18 & FY19 EXPENDITURE REPORT BY DESE 100 SERIES FUNCTION TABLE

The following chart compares the CCRSD FY18 adopted budget to FY18 actuals according to DESE "100" series. The chart includes the FY19 adopted budget and comparison of the FY19 transferred budget with FY19 actuals.

FUNCTION	DESE DESCRIPTION	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE	FY19 ADOPTED BUDGET	FY19 TRANSFERRED BUDGET	FY19 ACTUALS	DIFFERENCE
1110	School Committee	13,826	14,182	-356	9,114	10,930	10,930	0
1210	Superintendent	150,669	150,441	228	126,666	142,200	142,200	0
1220	Assistant Superintendents	48,280	47,554	726	60,424	0	0	0
1230	Other District-Wide Administration	73,656	73,656	0	87,202	0	0	0
1410	Business and Finance	336,686	324,160	12,526	322,797	305,204	297,998	7,206
1420	Human Resources and Benefits	144,861	120,798	24,063	153,301	91,674	88,924	2,750
1430	Legal Service for School Committee	95,898	103,652	-7,754	50,000	100,000	69,177	30,823
1435	Legal Settlements	31,186	0	31,186	0	0	0	0
1450	Administrative Technology— Districtwide	869,406	764,217	105,189	783,291	733,457	732,469	988
2110	Curriculum Directors (Supervisory)	159,920	161,588	-1,668	146,589	303,633	303,663	-30
2120	Department Heads (Non- Supervisory)				0	8,108	7,808	300
2210	School Leadership	731,766	773,428	-41,662	767,319	770,938	750,087	20,850
2220	*Academic Dept. Heads	577,319	579,908	-2,589	543,479	584,729	584,729	0
2250	Administrative Technology and Support—Schools	15,000	0	15,000	15,000	14,910	11,020	3,890
2305	Teachers, Classroom	10,197,447	10,193,338	4,109	10,766,861	10,707,747	10,700,284	7,463
2315	*Team Leaders/Dept. Chairs	162,925	161,306	1,619	63,933	75,196	75,196	0
2320	Medical/ Therapeutic Services	450,481	380,747	69,734	397,202	529,128	460,179	68,949

FUNCTION	DESE DESCRIPTION	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE	FY19 ADOPTED BUDGET	FY19 TRANSFERRED BUDGET	FY19 ACTUALS	DIFFERENCE
2325	Substitute Teachers, Short-Term	90,000	118,055	-28,055	88,500	119,907	107,505	12,401
2330	Paraprofessionals	1,056,003	1,090,590	-34,587	1,065,975	973,026	971,821	1,205
2340	Librarians/Media Center Directors	204,473	189,872	14,601	179,723	175,253	175,253	0
2353	*Professional Development Teachers	61,011	89,227	-28,216	80,988	45,001	45,001	0
2355	*Professional Development Substitutes	9,303	9,600	-297	16,000	10,800	10,800	0
2357	*Professional Development Providers	139,538	140,242	-704	157,272	128,949	107,398	21,551
2410	Textbooks	57,720	50,662	7,058	61,606	79,455	79,079	376
2415	Other Instructional Materials (Libraries)	27,316	24,804	2,512	27,574	25,801	25,397	404
2420	Instructional Equipment	50,620	36,545	14,075	43,294	45,435	42,226	3,210
2430	General Classroom Supplies	160,766	140,783	19,983	124,695	138,474	132,602	5,872
2440	Other Instructional Services	168,786	140,816	27,970	139,827	136,229	128,083	8,145
2451	Instructional Hardware—Student and Staff Devices (Computers)	276,465	327,015	-50,550	390,143	429,424	429,424	0
2453	Instructional Hardware—All Other	148	0	148	0	0	0	0
2455	Instructional Software and Other Instructional Materials	1,590	13,984	-12,394	0	0	0	0
2710	Guidance and Adjustment Counselors	1,112,663	1,113,411	-748	1,096,467	1,102,498	1,102,498	0
2720	Testing and Assessment	4,924	5,702	-778	4,441	2,072	2,072	0
2800	Psychological Services	349,691	349,691	0	347,210	335,135	335,135	0
3200	Medical/Health Services	163,168	160,395	2,773	156,550	182,757	182,757	0

FUNCTION	DESE DESCRIPTION	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE	FY19 ADOPTED BUDGET	FY19 TRANSFERRED BUDGET	FY19 ACTUALS	DIFFERENCE
3300	Transportation Services	1,622,472	1,332,436	290,036	1,422,829	1,249,474	1,166,252	83,223
3510	Athletics	623,890	728,776	-104,886	676,245	689,480	625,154	64,325
3520	Other Student Activities	313,331	360,897	-47,566	354,679	385,930	382,713	3,217
3600	School Security	96,706	46,924	49,782	49,025	38,939	38,939	0
4110	Custodial Services	616,295	629,654	-13,359	629,886	625,819	619,594	6,224
4120	Heating of Buildings	92,921	87,526	5,396	82,499	96,346	88,967	7,379
4130	Utility Services	448,111	345,761	102,350	430,561	454,907	400,666	54,241
4200	*Maintenance/Buildings&Grounds	226,625	227,854	-1,229	249,913	253,260	217,472	35,788
4210	Maintenance of Grounds	141,418	204,810	-63,392	132,204	195,038	161,933	33,106
4220	Maintenance of Buildings	168,409	208,600	-40,191	95,000	200,925	167,862	33,063
4230	Maintenance of Equipment	60,500	50,444	10,056	155,672	116,057	34,269	81,789
4400	Technology Infrastructure, Maintenance, and Support	17,891	11,716	6,175	65,000	65,000	43,486	21,514
5100	Employer Retirement Contributions	774,353	767,319	7,034	786,317	841,337	841,337	0
5200	Insurance for Active Employees	2,470,465	2,496,593	-26,128	2,637,513	2,523,139	2,448,817	74,323
5260	Other Non-Employee Insurance	37,066	36,783	283	38,980	41,344	41,062	282
5500	Other Fixed Charges	63,498	46,319	17,179	73,233	73,233	50,964	22,269
7100	Purchase of Land and Buildings (A)	5,000	4,320	680	15,000	41,312	41,312	0
7200	Purchase of Land and Buildings (B)	15,751	0	15,751	20,000	52,520	52,520	0
7300	Equipment (1)	36,142	24,152	11,990	47,289	31,496	17,653	13,843

FUNCTION	DESE DESCRIPTION	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE	FY19 ADOPTED BUDGET	FY19 TRANSFERRED BUDGET	FY19 ACTUALS	DIFFERENCE
7400	Equipment (2)	18,039	13,964	4,075	38,764	19,456	5,363	14,093
7600	Motor Vehicles	153,912	153,912	0	180,000	175,360	175,360	0
8100	Debt Retirement/School Construction	489,000	489,428	-428	248,572	252,654	252,654	0
8200	Debt Service/School Construction	4,499,209	4,498,830	379	4,402,728	4,402,807	4,400,249	2,558
9100	Tuition to Mass. Schools	47,813	30,177	17,636	147,813	0	0	0
9110	Tuition for School Choice	51,794	102,980	-51,186	102,014	102,014	72,977	29,037
9120	Tuition to Commonwealth Charter Schools	90,000	70,504	19,496	107,023	107,023	106,940	83
9200	Tuition to Out-of-State Schools	42,791	35,000	7,791	127,023	32,288	0	32,288
9300**	Tuition to Non-Public Schools	1,705,226	1,787,920	-82,694	1,880,226	2,391,144	2,760,530	-369,387
9400**	Tuition to Collaboratives	104,969	176,296	-71,327	279,969	-16,949	231,658	-248,607
	TOTALS:	33,027,108	32,820,263	206,845	33,749,420	33,749,420	33,558,415	191,005

*Not a current DESE function

**The negatives in Programs With Other Districts (special ed tuitions 9300 and 9400) is due to prepaying \$231,658 towards FY20 special education tuitions at the end of the 2019 fiscal year; and from paying less non-public school tuitions from the Circuit Break revolving account, which increased the General Fund contribution.

RESTRUCTURING AND REPORTING CHANGES

The district continues to review organizational processes for effectiveness and efficiency. Areas of review can be operational or strategic in scope. Below is a summary of recent restructuring changes informed by the districts review process.

- **Special Educational Leadership**

Through the districts effort to restructure special education services, the leadership team now allows for a broader view and closer connections. The Director is now a Director of Student Services rather than solely Special Education creating thoughtful connections among a range of student supports. The Out of District Coordinator relates with the school district directly broadening the relationships and flow between in district and out of district services. A Team Chair is in place at Concord-Carlisle High School allowing for cohesion and consistency of processes, transitions, and support.

These leadership changes in conjunction with the programming changes outlined later in this document have fiscal impact in allowing more students to be serviced in our public schools.

- **Purchasing**

Purchasing continues to be centralized. All paper is acquired through the Ripley Copy Center and all ink purchasing has been consolidated with a single vendor. A more collaborative decision making process has been implemented for technology and educational material purchasing.

- **Operations**

Printing and copying are among the largest cost centers currently under review. Ongoing development of a systemic plan will reduce hardware and consumable costs.

- **Student Registration**

Later this fall, all new student registrations will process through the Superintendent's office. This will improve communication between departments and ensure accurate State reporting upon which state aid is based.

The Department of Elementary and Secondary Education regularly updates the fiscal reporting structure. Ongoing reporting changes include:

- IT cost classifications have been revamped by DESE in an attempt to standardize statewide reporting. Before the changes, there was significant ambiguity regarding how certain IT expenditures should be reported. In the past, CCRSD included many school focus support positions, including help desk type activities, as District Wide IT. The new DESE IT cost classifications eliminate much of the ambiguity, moving many support positions to the operations and maintenance cost category. The District anticipates new DESE reporting standards will improve efforts to benchmark IT expenditures. See DESE chart of accounts in appendix (A) for details.

SPECIAL EDUCATION

The Grade 9 through age programs underwent an external review process in 2018. The report as well as the reports of the Concord Public Schools are posted and guide the efforts to improve student delivery models which also align with improved fiscal structures. These efforts include:

- **Internal Intensive Programs**

A Transition Program for students age 18 to 22 who require services is now in place. The program is housed in the Ripley Administration Building and allows students authentic, life skills, and extensive time in the community. This program creates the final program in the district’s continuum of services.

- **Service Delivery Models**

Work is ongoing in the review of service delivery. Concord-Carlisle High School rebuilt its model to focus on grouping students with similar needs. That work was reviewed in June of 2019 and continues to be assessed for ongoing improvements and efficacy. Discussions also continue as to the role of tutors.

- **Response to Intervention**

By providing a broader base of regular education services, special education is then offered as a means for individualized goals as is intended. We continue to collect data and offer more focused services prior to students entering special education.

The following chart compares the CCRSD total FY18 and FY19 Special Education Tuition expenses by funding source.

FUNDING SOURCE	FY18 SPECIAL ED TUTIONS	FY19 SPECIAL ED TUTIONS
General Fund	2,202,877	2,992,188
Circuit Breaker	902,218	470,000
IDEA Grant	352,995	308,817
TOTAL:	3,458,090	3,771,005

EDUCATION REFORM AND MANDATES

State and federal requirements continue to evolve. Legislative changes are continually monitored to ensure compliance. Below is a summary of current legislative priorities and their impacts.

- Innovation

The Commissioner is leading discussions focused on student engagement and fostering positive learning opportunities for students with less emphasis on test scores. These initiatives fully align with the District's Strategic Plan.

- English Language Learners

Our population continues to grow. Mandated services can require additional staffing at any time, as can translation services. We are currently servicing 8 students, including those considered "New Comers" requiring one to support.

- Teacher Evaluation

The evaluation process is rigorous and time consuming. The addition of elementary assistant principals and a middle school team chair finally allows for caseloads where the process can be effective.

- Grants and Reimbursements

Federal grants rates can fluctuate quickly depending on the decisions made at the federal level. Recent changes in Massachusetts provided us unexpected additional support for METCO. The state legislation continues to debate changes to the Chapter 70 formula and Special Education Circuit Breaker funds via the Student Opportunity Act. We stay connected and aware of the discussions in addition to lobbying through organizations and local legislators.

EXCESS AND DEFICIENCY

The district has taken 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 is an estimate of FY19 operating results on 06/30/2019 E&D.

Excess and Deficiency Balance	
6/30/2018 E&D	931,635
<u>Add FY19 Budget Performance</u>	
FY19 Revenues in excess of budget	609,774
FY19 Expenditures less than budget	191,005
<u>Less Reserve for FY20 Budget</u>	
06/30/2018 E&D used to fund FY20 budget	(350,000)
06/30/2019 E&D	1,382,414

The anticipated 6/30/2019 E&D increase was planned last fall as part of the FY20 budget development process. In October of 2018 the district participated in a Moody's credit review. The review affirmed the districts AAA rating with one caveat, a negative outlook caused by declining district reserve funds. School Committee made the decision to nearly halve the use of E&D as a FY20 funding source primarily through a FY20 OPEB budget reduction. 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.

The E&D fund is statutorily limited to 5% of the succeeding years operating and capital budget. The 06/30/2019 E&D balance is approximately 4% of the FY20 budget.

ENROLLMENT PROJECTIONS

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(estimate)	
	<u>Concord</u>	<u>Carlisle</u>	<u>Concord</u>	<u>Carlisle</u>	<u>Concord</u>	<u>Carlisle</u>
9th grade	235	72	252	74	237	73
10th grade	224	63	233	70	252	74
11th grade	206	78	230	69	233	70
12th grade	238	84	205	76	230	69
Enrollment	<u>903</u>	<u>297</u>	<u>920</u>	<u>289</u>	<u>952</u>	<u>286</u>
Enrollment %	75.25%	24.75%	76.10%	23.90%	76.90%	23.10%

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

CAPITAL PLANNING

Administration and School Committee continually evaluate capital needs for inclusion in the Superintendent's annual budget book. The only capital needs are paving and repairing of the campus access road and creation of a new parking lot as identified in the January 31, 2019 Gale CCRSD campus feasibility study. A warrant article to address access road reconstruction and creation of a new parking lot failed to pass the 2019 Annual Town Meeting. School Committee will explore options to address these needs as part of the FY2021 budget development and Annual Town Meeting process.

There are no additional identified capital needs at this time.

TRANSPORTATION

CCRSO operates 20 buses, 1 of which is a wheelchair bus. The oldest of the fleet are from 2006. Below is a listing of the fleet. As part of the FY20 budget, the district has completed the procurement process of three new vehicles for delivery in January 2020. Below is a listing of the fleet. The three highlighted vehicles are scheduled for replacement in January 2020.

YEAR	MAKE	TYPE	MILEAGE	FISCAL YEAR OF FINAL PAYMENT
2006	Blue Bird	Bus	198,770	PAID IN FULL
2008	Thomas	Bus	194,686	PAID IN FULL
2008	Thomas	Bus	196,373	PAID IN FULL
2009	Thomas	Bus	160,972	PAID IN FULL
2010	Thomas	Bus	154,774	PAID IN FULL
2012	Thomas	Bus	137,531	PAID IN FULL
2017	T-1218S	Bus	84,015	PAID IN FULL
2017	T-1048S	Whlchr	37,630	PAID IN FULL
2017	T-1218S	Bus	72,023	PAID IN FULL
2017	T-1218S	Bus	80,487	PAID IN FULL
2017	Blue Bird	Bus	48,033	PAID IN FULL
2018	Blue Bird	Bus	24,343	FY22
2018	Blue Bird	Bus	24,961	FY22
2018	Blue Bird	Bus	26,145	FY22
2018	Blue Bird	Bus	31,910	FY22
2018	Blue Bird	Bus	27,958	FY22
2018	Blue Bird	Bus	29,400	FY22
2018	Blue Bird	Bus	26,836	FY22
2020	Thomas	Bus	5,061	FY23
2020	Thomas	Bus	3,521	FY23

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., will be included in the districts final zero based budget.

BARGANINIG UNIT	FY20	FY21	FY22	Contract Expiration
CCHS Building Service Workers	2.75%	2.75%	TBD	June, 2021
Concord-Carlisle Teachers Association	2.50%-2.75%	TBD	TBD	June, 2020
Secretaries Unit	2.75%	TBD	TBD	June, 2020
Bus Drivers Unit	2.75%	2.75%	TBD	June, 2021
Maintenance	2.75%	2.75%	TBD	June, 2021
CCHS Tutors	2.50%	2.50%	2.50%	June, 2022

- CCTA bargaining is scheduled to begin prior to the close of the 2019-2020 school year.
- Negotiations concluded with the CCHS Tutors in the spring of 2019.

OPEB FUNDING SCHEDULE

New actuarial reporting standards had a positive impact on the districts OPEB funding schedule. Specifically, new Governmental Accounting Standards require an Entry Age Normal method, compared to the previously used Projected Unit Credit method. The new standards have improved the districts funding progress. However underfunded FY19 and FY20 OPEB contributions will negatively impact future valuations. The district anticipates completion of its June 30, 2019 OPEB valuation by January 31, 2020.

The table below details the Concord-Carlisle Regional School district OPEB funding schedule as of June 30, 2018. A FY21 contribution of \$548,087 is required to meet the actuarially determined 2038 100% funded target date. District administration recommends level funding OPEB contributions at \$550,000 through 2022 in order to mitigate FY19 and FY20 underfunding.

OPEB estimates are highly volatile because they rely on estimating future health care costs, the health care regulatory environment, investment returns, demographic changes, and participant mortality. Accordingly, the FY22 funding amount is subject to change as a result of the June 30, 2019 valuation.

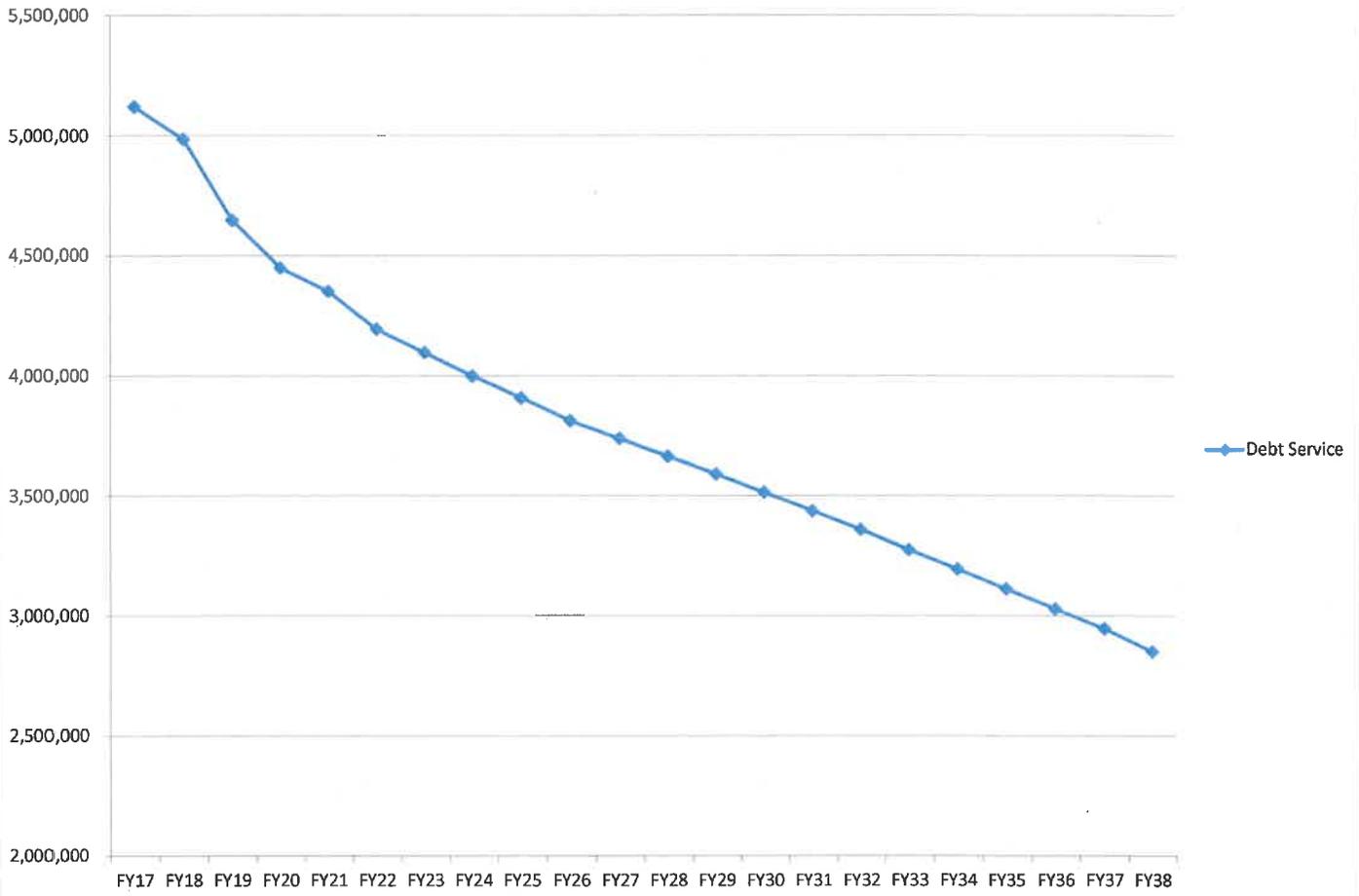
Fiscal Year	Required Contribution	Actual/Proposed Contribution
2018	711,862.00	735,499.00
2019	676,103.00	600,000.00
2020	593,540.00	563,444.00
2021	548,087.00	550,000.00
2022	487,953.00	550,000.00

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



HEATH INSURANCE

Health care premiums continue to rise faster than inflation. FY19 active employee premiums increased between 5.5% and 9.5% depending on carrier and plan. In an effort to curb premium growth rates, the district introduced a high deductible health plan (HDHP) option in FY18. HDHP plans curb long run growth in health care spending by encouraging beneficiaries to price shop for non-emergency services. In order to encourage increased participation in HDHPs, CCRSD annually contributes \$1,000(individual plan) or \$2,000(family plan) to participating employee health savings accounts. In FY19 the district implemented a premium subsidy program to lower the employee share of premium costs. The premium subsidy program further encourages employee participation in HDHP and other lower cost insurance plans. Wellness programs encouraging healthy lifestyles, such as the district's annual Move Across America 13 week fitness initiative, continue to be developed.

FY18-FY21 Health Insurance Costs

Active Employees

FY18 \$1,039,901
FY19 \$1,107,605
FY20 \$1,394,366 (estimated)
FY21 \$1,533,803 (estimated)

Beyond active employee plans, the district offers retiree health insurance to eligible retirees, spouses, and dependents. Since retirees over the age of 65 are required to apply for Medicare parts A & B, the majority of district retirees are enrolled in either Medicare supplemental or Medicare Advantage plans. Premiums and premium growth for Medicare supplemental and Medicare Advantage plans are generally much lower than active employee plans. However changes in the regulatory environment can dramatically impact rates. Medicare supplemental and Medicare Advantage premium rates increased between 8% and 16% in calendar year 2018. Calendar year 2020 rates will increase between 0% and 1.3%. 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-FY21 Health Insurance Costs

Retirees

FY18 \$272,750
FY19 \$277,496
FY20 \$349,418 (estimated)
FY21 \$401,831 (estimated)

EXTERNAL FUNDING

CCRSB receives additional revenue other than the general fund amount. Below is a chart of the additional revenue received in FY19 and what the district is projected to receive in FY20 and FY21.

EXTERNAL FUNDING SOURCES			
FUNDING SOURCE	FY19 ACTUAL	FY20 PROJECTED	FY21 PROJECTED
Circuit Breaker Revolving Account	1,068,354	1,065,259	860,469
Chapter 70	2,642,086	2,700,821	2,642,086
Chapter 71	684,739	700,162	684,739
Charter School Reimbursement	7,500	5,440	5,440
Federal Grants	366,487	431,036	366,487
Interest Earnings	153,392	100,000	105,000
METCO	387,083	387,083	357,440
Miscellaneous Revenue	76,997	80,000	30,000
Rental of School Facilities	18,324	15,000	15,000
TOTALS:	5,404,962	5,484,801	5,066,661

REVOLVING, GIFT, AND OTHER BALANCES

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	7/1/2018 Balance	Program Revenues	Program Expenditures	06/30/2019 Balance
Adult Education Revolving Account	73,188	776,114	-752,909	96,393
Athletic Revolving Account	49,106	427,335	-418,586	57,855
Circuit Breaker Revolving Account	-	1,068,354	-470,000	598,354
Department Revolving Accounts	57,528	3,794	-7,340	53,982
Federal Grants	-	366,487	-364,451	2,036
General Stabilization Revolving Account	12,483	63	-3,779	8,767
Lecture & Enrichment Revolving Account	158,387	23,091	-14,961	166,517
METCO Grant	2,394	387,083	-388,651	826
Off Duty Detail Revolving Account	706	21,047	-24,647	-2,894
OPEB Trust	3,734,391	815,847	-	4,550,238
Other Fund & Gift Accounts	46,625	7,193	-9,564	44,254
Private Grants	88,184	51,825	-73,114	66,895
School Lunch Revolving Account	112,111	519,424	-510,469	121,066
Technology Stabilization Revolving Account	2,108	21	-	2,129
Transportation Passes and Parking Monitors Revolving Account	-	71,040	-71,040	-

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

CCRSB EXTERNAL FUNDING DESCRIPTIONS

Adult Education – Adult Education program tuitions, fees, and expenditures.

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

Chapter 70 – The Chapter 70 program is the major program of state aid to public elementary and secondary schools. In addition to providing state aid to support school operations, it also establishes minimum spending requirements for each school district and minimum requirements for each town's share of school costs. The reimbursement amount fluctuates from year to year.

Chapter 71 – This is the state aid reimbursement of transportation costs to regional schools for all pupils living more than one and half miles from their school. This excludes special education transportation. Reimbursement percentages fluctuate from year to year.

Charter School Reimbursement – State reimbursement for the student tuition and the capital facilities tuition component paid to Commonwealth charter schools.

Department Revolving Accounts – Department level revolving accounts for gifts, collections, trips, etc.

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.

General and Technology Stabilization Revolving Accounts – School committee transfers to and from CCRSD Stabilization accounts. Stabilization accounts act as a savings vehicle for School Committee to equalize the the impact of capital expenditures over time. CCRSD General and Technology Stabilization revolving accounts we're expended almost entirely as part of the High School Building Project.

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.

Interest Earnings – Interest earnings of the district various interest bearing checking and savings accounts.

Lecture & Enrichment Trust Account – Private purpose trust established to support the Ruettgers Lecture Series.

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)

Miscellaneous Revenue – Other miscellaneous revenues include nonrecurring revenues streams like rebates or refunds from prior year purchases, payments relating to the districts one-to-one laptop lease program, and E-Rate reimbursements.

Off Duty Detail Revolving Account – The collection and expenditures of custodial and bus driver off duty detail reimbursements.

Other Fund & Gift Accounts – Includes CCRSD unrestricted gift accounts, alumni account, and Educational Testing account.

Other Post-Employment Benefits (OPEB) Trust – Trust fund established by School Committee to fund future retiree health care costs.

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

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

Rental of School Facilities – Revolving Account set up for CCRSD rental revenue.

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.

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.

Transportation Passes and Parking Monitors – The collection and expenditure of parking fees. The fund is used to support the salary of the parking monitor position.

APPENDIX (A) DESE CHART OF ACCOUNTS

Chart of Accounts - Criteria for Financial Reporting

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

Last updated as of July 2019

Revenue Classification

General fund receipts:

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

State aid receipts:

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

Revolving and special fund receipts:

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

Expenditures - Functional Classification

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

NEW	Code	Function Name	Description	Object Codes
Administration				
	1110	School Committee	Record School Committee expenditures by object. For the City/Town, record only those expenditures that support the school committee as an office (e.g. salaries, travel expenses, legal expenses, and office expenses).	Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1210	Superintendent	Record Superintendent's Office expenditures by object. <i>This should correspond to EPIMS job code 1200.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1220	Assistant Superintendents	Record Assistant Superintendent expenditures by object. <i>This should correspond to EPIMS job code 1201.</i> <i>Do not record Assistant Superintendent for Business and Finance in this function. 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)

NEW	Code	Function Name	Description	Object Codes
<p>Instruction</p> <p>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.</p>				
<p>Instructional Leadership</p> <p>Managers responsible for delivery of student instructional programs at the school and district level.</p>				
	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 code 1211.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	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 1212 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 code 1224.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	2210	School Leadership	Record expenditures, salaries, and expenses for School Leadership (2210) personnel including principal and school office staff. <i>This should correspond to EPIMS job codes 1305 and 1310.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
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. <i>This should correspond to EPIMS job codes 1224 and 6140.</i>	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
Teachers				
	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 2305-2307, 2310, and 2325.</i>	Professional Salaries (01)
Other Teaching Services				
	2320	Medical/Therapeutic Services	Record expenditures for Medical/Therapeutic Services (2320) provided by licensed practitioners, including BCBA, OT, PT, Speech and Vision. <i>Record amounts paid to an Educational Collaborative for therapeutic services provided to district students that ARE NOT enrolled in Collaborative programs. These costs should not be reported as tuition. This should correspond with EPIMS job codes 3326, 3327, 3411, 3421, 3431, 3441, 3451, and 3461.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04)
	2324	Substitutes, Long-Term	Record expenditures for long-term substitutes who cover extended absences or vacant positions. Include permanent substitutes if they are certified for a <u>minimum of 30 days</u> . 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)
	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, 3324, and 4100.</i>	Other Salaries (03) Contracted Services (04)

NEW	Code	Function Name	Description	Object Codes
	2340	Librarians/Media Center Directors	Record expenditures for salary of Librarians and Media Center Directors (2340). <i>This should correspond to EPIMS job codes 1220 and 3330.</i> For the City/Town, record expenditures for library services where there is an agreement between the school committee and the municipality for specific services to be provided to students. This must be entered into Schedule 3.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03)
FY19	2345	Distance Learning and Online Coursework	Costs related to enrolling students in technology-based distance education coursework.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
Professional Development				
	2351	Professional Development Leadership	Record expenditures for the salary and expenses of a Director of Professional Development (2351). <i>This should correspond to EPIMS job code 1225. If the district 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) Supplies and Materials (05) Other Expenses (06)
	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)
	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)
	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)
	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)

NEW	Code	Function Name	Description	Object Codes
Instructional Materials, Equipment and Technology				
FY19	2410	Textbooks	Include consumable workbooks, physical materials, and accessories, such as visual media and software provided as an integrated package as well as printed manuals used to support direct instructional activities.	Supplies and Materials (05)
	2415	Other Instructional Materials (Libraries)	Record expenditures for Other Instruction Materials (2415) including books and other materials excluding textbooks, for use in school libraries or classroom libraries. INCLUDE CITY OR TOWN COST WHERE THERE IS AN AGREEMENT TO PROVIDE SERVICES ON LINE 3514.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	2420	Instructional Equipment	Record expenditures for Instructional Equipment (2420) including vocational equipment and science lab equipment irrespective of unit cost.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	2430	General Classroom Supplies	Record expenditures for general supplies (2430) including paper, pens, crayons, chalk, paint, toner, calculators, etc.	Supplies and Materials (05)
	2440	Other Instructional Services	Record expenditures for Other Instructional Services (2440) including field trips. <i>This should correspond to EPIMS job code 3340.</i>	Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY19	2451	Instructional Hardware—Student and Staff Devices (Computers)	Costs for computers and devices (e.g. tablets, Chromebooks, etc.) used by students and instructional staff. Can include 1-to-1 devices and computer labs.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY19	2453	Instructional Hardware—All Other	Costs for all other instructional hardware (e.g. peripherals, projection technology, etc.) used in the classroom, computer labs, or library/media center. Include lease/purchase of printers and networked copiers used to create instructional materials, including copier and copier leases of less than \$5,000.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
FY19	2455	Instructional Software and Other Instructional Materials	Costs for licenses, learning management systems, subscriptions, e-books, physical software copies, etc. Any purchase that includes physical textbooks/media should be reported in 2410 Textbooks. This function includes only those textbook purchases that are entirely electronic.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
Guidance, Counseling and Testing				
	2710	Guidance and Adjustment Counselors	Record salaries and other related expenses of the Director of Guidance, Guidance Counselors, and School Adjustment Counselors (2710). <i>This should correspond to EPIMS job codes 1210, 3328, 3329, 3333, 3350, and 3351.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	2720	Testing and Assessment	Record expenditures for the salary, materials and expenses used for testing and assessing students (2720). <i>This should correspond to EPIMS job code 3325.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	2800	Psychological Services	Record expenditures for the salaries and expenses for psychological evaluation, counseling, and other services provided by a licensed mental health professional. Includes school psychologist, social workers, psychometrists and assistants. <i>This should correspond to EPIMS job codes 3360, 3361, 3370 and 3371.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
Pupil Services				
	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)

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"> • Salaries, student transportation supervisors, dispatchers, school bus drivers, and school bus maintenance personnel • Salaries or the prorated share of salaries, clerical and support staff • Fuel, lubrication, tires, and school bus maintenance • Contracted services • Insurance premiums for student transportation services • School bus monitors <p>In Regular Day (Col. 1), record expenditures for racial imbalance and day care transportation. Record expenditures for homeless transportation. In Special Education (Col. 2), record Special Education transportation expenditures to and from approved Chapter 766 private schools. DO NOT record expenditures for transporting nonpublic pupils in this section. DO NOT record as expenditures for pupil transportation: field trips, athletic trips, shuttle trips between schools, etc. [603 CMR 10.08].</p> <p><i>Transportation costs by program must reconcile with costs and students reported on Schedule 7.</i></p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
	3400	Food Services	<p>Record expenditures for Food Services (3400), including</p> <ul style="list-style-type: none"> • Salaries, school lunch supervisors, food preparers, kitchen personnel, and aides • Food and supplies • Salaries or the prorated share of salaries, clerical and support staff • Contracted services • Dues and subscriptions • Travel expenses for staff <p>In Schedule 1, only record expenditures from appropriated funds. Reported the cost of writing off uncollected debt in Other Expenses (06). In Schedule 1.C.2., report expenditures from other sources (e.g. over the counter receipts, federal or state reimbursements, or other revolving fund expenditures, etc.).</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	3510	Athletics	<p>Record only the expenditures from appropriated funds used to support Athletics (3510), including:</p> <ul style="list-style-type: none"> • Salaries, coaches, trainers, and assistants in intramural and interscholastic sports • Contracted services • Transportation services for students to and from athletic events • Athletic rental services • Uniforms • Athletic supplies and materials • Dues and subscriptions • Travel expenses for staff <p>In Schedule 1.C.2., report expenditures of revenues from other sources (e.g. over the counter receipts, gate receipts, etc.).</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
	3520	Other Student Activities	<p>Record only the expenditures from appropriated funds used to support Other Student Activities (3520), including:</p> <ul style="list-style-type: none"> ● Salaries, musical directors, drama coaches, and other extra-curricular personnel ● Salaries or the prorated share of salaries, clerical and support staff ● Printing ● Dues and subscriptions ● Supplies and materials ● Transportation services for students to and from activities ● Travel expenses for staff <p>In Schedule 1.C.2., report expenditures of revenues from other sources (e.g. ticket sales, over the counter receipts, etc.) that are deposited in the Student Activity Agency account.</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	3600	School Security	<p>Record expenditures for School Security (3600) including salaries and expenses for school police, hall monitors, and security personnel. <i>This should correspond to EPIMS job code 3331.</i></p> <p>For the City/Town, record expenditures for School Security Services where there is an agreement between the school committee and the municipality for specific services to be provided.</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
Operations and Maintenance				
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-instruction equipment (\$5,000). If greater, the cost must be reported as a Capital Equipment (7000) expenditure.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	4230	Maintenance of Equipment	Record expenditures for Maintenance of Equipment (4230) including salaries of repair personnel, supplies, materials and tools, equipment parts, and replacement of equipment and furnishings.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	4300	Extraordinary Maintenance	Record expenditures for Extraordinary Maintenance (4300) defined in 603 CMR 10.02. Expenditures can include the principal portion of a loan or the cost of a lease/purchase agreement. Expenditures classified as a 4000 account expenditure must not exceed the per project dollar limit for extraordinary maintenance (\$150,000). DO NOT report employee salaries in this category.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
FY19	4400	Technology Infrastructure, Maintenance, and Support—Salaries	Report personnel costs related to maintaining and supporting district technology infrastructure, including ISP, WAN, LAN, PBX systems, servers, and related software. Include salaries for district staff who provide maintenance and user support (e.g. IT help desk) for the central office and schools. <i>This function should correspond to EPIMS job codes 1201, 1224, and 6140.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03)
FY19	4450	Technology Infrastructure, Maintenance, and Support—All Other	Report contractual services, supplies and materials, and other costs related to maintaining and supporting district technology infrastructure, including ISP, WAN, LAN, PBX systems, servers, and related software. Expenditures for this purpose must not exceed the per project dollar limit for extraordinary maintenance (\$150,000) or for non-instructional technology equipment (\$5,000). Costs exceeding these limits must be reported as a Capital Equipment (7000) expenditure.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
Benefits and Fixed Charges				
Retirement and insurance programs, rental of land and buildings, debt service for current loans, and other recurring items, which are not generally provided for under another function.				
	5100	Employer Retirement Contributions	Record expenditures for Employee Retirement (5100), including contributions to employee retirement systems, social security contributions, contributions to pension plans and Medicaid contributions.	<i>No objects</i>
	5150	Employee Separation Costs	Record expenditures for Employee Separation (5150), including costs attributed to an employee's termination/retirement. Includes vacation pay, sick leave buyback and other benefits payable upon termination/retirement.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04)
	5200	Insurance for Active Employees	Record expenditures for Insurance for Active Employees, including employee unemployment, health, and life insurance premiums or payments, and workers' compensation for active employees.	<i>No objects</i>
	5250	Insurance for Retired School Employees	Record expenditures for Insurance for Retired School Employees, including health insurance premiums for retired school employees.	<i>No objects</i>

NEW	Code	Function Name	Description	Object Codes
	5260	Other Non-Employee Insurance	Record expenditures for Other Non-Employee Insurance, including insurance premiums for property, fire, liability, fidelity bonds, and judgments against the school district resulting from self-insurance.	<i>No objects</i>
	5300	Rental Lease of Equipment	Record expenditures for Rental Lease of Equipment (5300) [603 CMR 10.06], including annual operating lease/rental costs. Expenditures for this purpose may only exceed the per project dollar limit for extraordinary maintenance (\$100,000) or non-instructional equipment (\$5,000) for a three year period. After the third rental year the cost must be reported as a 7000 (fixed asset) expenditure. Do not include lease/purchase agreements, except in circumstances allowed by school finance regulations. [Guidelines: See Appendix A].	<i>No objects</i>
	5350	Rental Lease of Buildings	Record expenditures for Rental Lease of Buildings (5350) [603 CMR 10.06], including annual capital lease/rental costs. After the third rental year the cost must be reported as a 7000 (fixed asset) expenditure. Do not include lease/purchase agreements, except in circumstances allowed by school finance regulations. [Guidelines: See Appendix A].	<i>No objects</i>
	5400	Short Term Interest RANs	Record expenditures for reduction or full payment of short term Revenue Anticipation Notes (RANs) (due in one year or less) for interest (5400) [603 CMR 10.06].	<i>No objects</i>
	5450	Short Term Interest BANS	Expenditures by the school committee (<i>regional school districts only</i>):Record expenditures for reduction or full payment of short-term Bond Anticipation Notes (BANS) for interest (5450). Expenditures by the city/town: Record expenditures for Short Term Interest BANS (5450), annual interest charge on short-term borrowing for bond anticipation notes (BANS) for school purposes.	<i>No objects</i>
	5500	Other Fixed Charges	Record expenditures for other Fixed Charges (5500), including the costs of public safety inspections, bank charges, and the costs of contracts for Medicaid billing.	<i>No objects</i>
	5550	School Crossing Guards	Record expenditures for School Crossing Guards (5550).	<i>No objects</i>
	5990	Indirect Cost Transfers	Record expenditures charged to grants for indirect cost transfers.	

NEW	Code	Function Name	Description	Object Codes
Community Services 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	<p>Record by major program area and object, expenditures for Transporting Non-public pupils to and from school regardless of distance (6900). Costs can include:</p> <ul style="list-style-type: none"> • Salaries, student transportation supervisors, dispatchers, school bus drivers, school bus maintenance personnel • Salaries or the prorated share of salaries, clerical and support staff • Fuel, lubrication, tires and school bus repairs • Contracted service • Insurance premiums • School bus monitors <p>Transportation costs must reconcile with costs and students reported on Schedule 7, lines 4220 and 4230.</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
<p>Acquisition, Improvement and Replacement of Fixed Assets</p> <p>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.</p> <p>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.</p> <p>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.</p>				
	7100	Purchase of Land and Buildings (7100, 7200)	<p>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.</p>	<i>No objects</i>

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.	<i>No objects</i>
	7300	Equipment (7300, 7400)	Record capital expenditures for Acquisition and Improvement of Equipment (7300), including acquisition of new, non-instructional school equipment having a useful life of more than one year and an acquisition cost of more than \$5,000, acquisition of school furniture and fixtures (bulk purchases), acquisition of school machinery, lease/purchase of equipment, capital leases, and <i>No objects</i> principal portion of a loan not reported in 8100.	<i>No objects</i>
	7350	Capital Technology	Record expenditures for Capital Technology (7350), including hardware or other technology purchases exceeding the \$5,000 unit cost, capital leases, lease/purchase of capital technology, and the principal portion of a loan not reported in 8100.	<i>No objects</i>
	7400	Equipment (7300, 7400)	Record capital expenditures for Replacement of Equipment (7400), including capital leases, lease/purchase of equipment, replacement of non-instructional equipment having a useful life of more than one year and an acquisition cost of more than \$5,000, and the principal portion of a loan not reported in 8100.	<i>No objects</i>
	7500	Motor Vehicles (7500, 7600)	Record capital expenditures for Acquisition of Motor Vehicles (7500), including the purchase of passenger vehicles for school administrative use, purchase of trucks for school maintenance use, purchase of school buses, lease/purchase of motor vehicles, trucks or buses, capital leases, and the principal portion of a loan not reported in 8100.	<i>No objects</i>
	7600	Motor Vehicles (7500, 7600)	Record capital expenditures for Replacement of Motor Vehicles (7600), including	<i>No objects</i>
Debt Retirement and Service				
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).				

NEW	Code	Function Name	Description	Object Codes
	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
	8600	Debt Service/Educ and Other (8400, 8600)	<p>Only report in the school committee appropriation if you are reporting for a regional school district. Municipal districts report in city/town expenditures. Record annual expenditures related to Long Term Debt Service/Other Equipment and Maintenance Costs (8600), including the annual Interest on bonds and loans used to finance the purchase of non-instructional equipment, and to pay for capital maintenance projects in excess of one hundred thousand dollars (\$100,000).</p> <p><i>Principal costs should be reported in the appropriate 7000 series</i></p>	No objects

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

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

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

Object Code Expenditures

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

01 Salaries Professional

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

02 Salaries Secretarial and Clerical

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

03 Salaries Other

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

04 Contract Services

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

05 Supplies and Materials-

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

06 Other Expenditures -

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

09 Transfers –

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

APPENDIX (B) ENROLLMENT REPORTS

Enrollment Reports



Concord-Carlisle RSD, MA Historical Enrollment

School District: Concord-Carlisle RSD, MA consolidation

10/15/2019

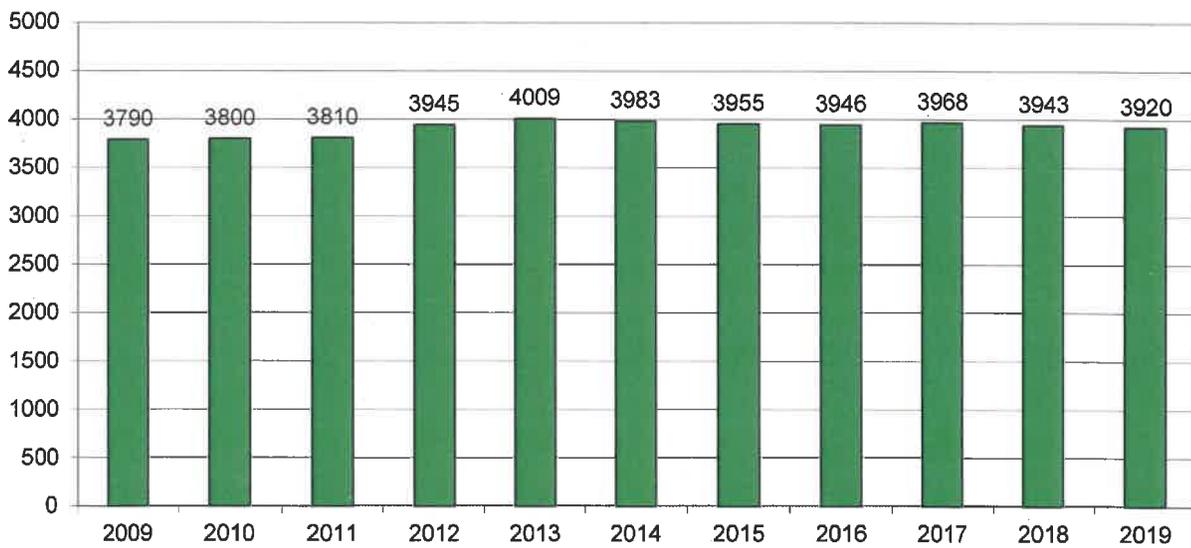
Historical Enrollment By Grade																			
Birth Year	Births	School Year	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	UNGR	K-12	PK-12
2004	205	2009-10	52	266	277	264	291	276	299	295	276	301	302	312	297	334	0	3790	3842
2005	131	2010-11	48	277	282	293	278	293	283	302	294	277	297	310	313	301	0	3800	3848
2006	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

Historical Enrollment in Grade Combinations									
Year	PK-5	K-5	PK-8	K-8	5-8	6-8	7-8	7-12	9-12
2009-10	1725	1673	2587	2545	1171	872	577	1822	1245
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	926	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

Historical Percentage Changes			
Year	K-12	Diff.	%
2009-10	3790	0	0.0%
2010-11	3800	10	0.3%
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%
Change		130	3.4%

Concord-Carlisle RSD, MA Historical Enrollment

K-12, 2009-2019





Concord-Carlisle RSD, MA Projected Enrollment

School District: Concord-Carlisle RSD, MA consolidation

10/15/2019

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
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	39	279	270	286	313	276	309	282	324	307	316	349	327	320	0	3958	3997
2016	150	2021-22	41	305	289	277	295	307	282	312	287	326	313	320	351	329	0	3993	4034
2017	141 (prov.)	2022-23	41	286	316	297	286	290	314	284	317	289	333	317	322	353	0	4004	4045
2018	129 (prov.)	2023-24	43	268	297	324	307	281	296	317	288	319	295	338	319	324	0	3973	4016
2019	135 (est.)	2024-25	43	276	278	305	335	303	287	298	323	290	325	299	340	321	0	3980	4023
2020	138 (est.)	2025-26	45	283	286	287	315	330	310	289	303	325	296	330	301	342	0	3997	4042
2021	139 (est.)	2026-27	45	283	293	294	298	311	338	312	294	305	332	300	332	303	0	3995	4040
2022	137 (est.)	2027-28	47	280	293	301	304	296	319	341	318	296	311	337	302	334	0	4032	4079
2023	136 (est.)	2028-29	47	278	290	302	312	300	304	322	347	320	302	315	339	304	0	4035	4082
2024	137 (est.)	2029-30	49	280	288	299	313	308	307	306	328	349	326	306	317	341	0	4068	4117

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
2019-20	1745	1706	2678	2639	1213	933	615	1896	1281
2020-21	1772	1733	2685	2646	1222	913	631	1943	1312
2021-22	1796	1755	2721	2680	1207	925	613	1926	1313
2022-23	1830	1789	2720	2679	1204	890	606	1931	1325
2023-24	1816	1773	2740	2697	1220	924	607	1883	1276
2024-25	1827	1784	2738	2695	1188	911	613	1898	1285
2025-26	1856	1811	2773	2728	1227	917	628	1897	1289
2026-27	1862	1817	2773	2728	1249	911	599	1866	1267
2027-28	1840	1793	2795	2748	1274	955	614	1898	1284
2028-29	1833	1786	2822	2775	1293	989	667	1927	1260
2029-30	1844	1785	2827	2778	1290	983	677	1967	1290

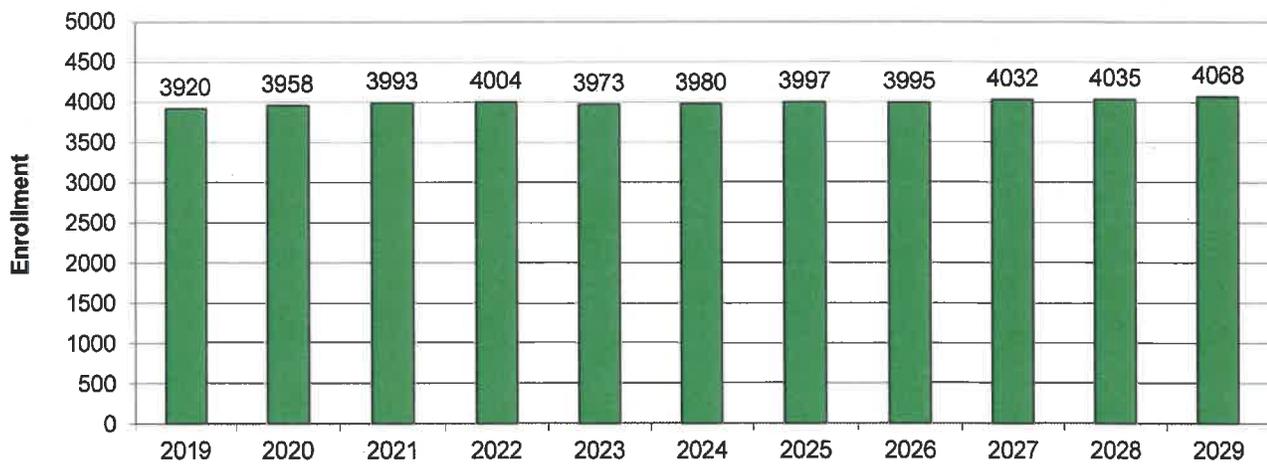
Projected Percentage Changes			
Year	K-12	Diff.	%
2019-20	3920	0	0.0%
2020-21	3958	38	1.0%
2021-22	3993	35	0.9%
2022-23	4004	11	0.3%
2023-24	3973	-31	-0.8%
2024-25	3980	7	0.2%
2025-26	3997	17	0.4%
2026-27	3995	-2	-0.1%
2027-28	4032	37	0.9%
2028-29	4035	3	0.1%
2029-30	4068	33	0.8%
Change		148	3.8%

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



Concord-Carlisle RSD, MA Projected Enrollment

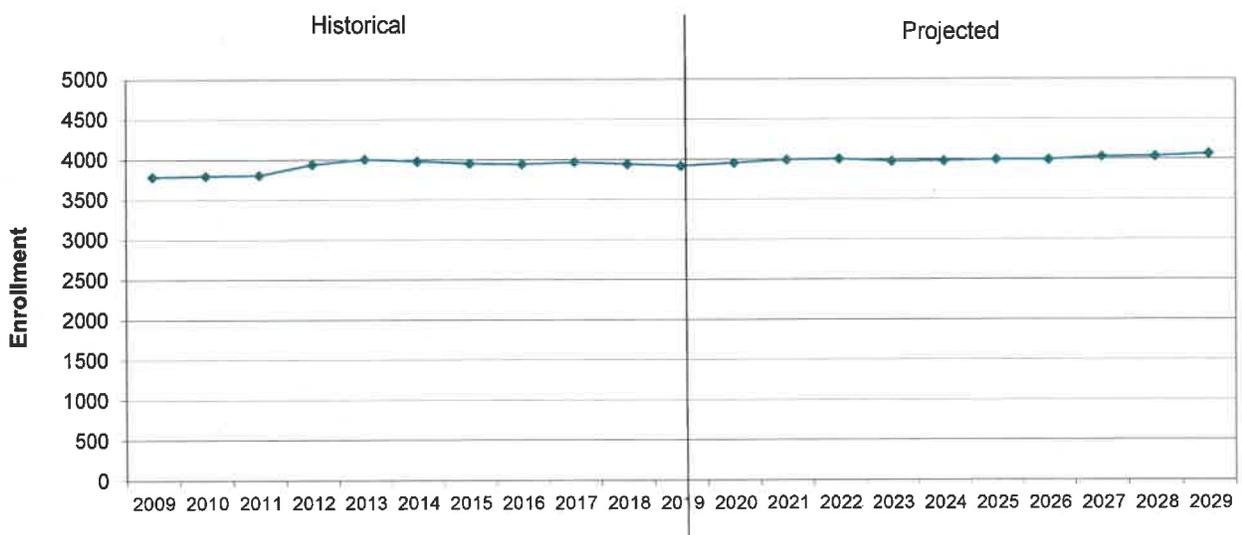
K-12 To 2029 Based On Data Through School Year 2019-20



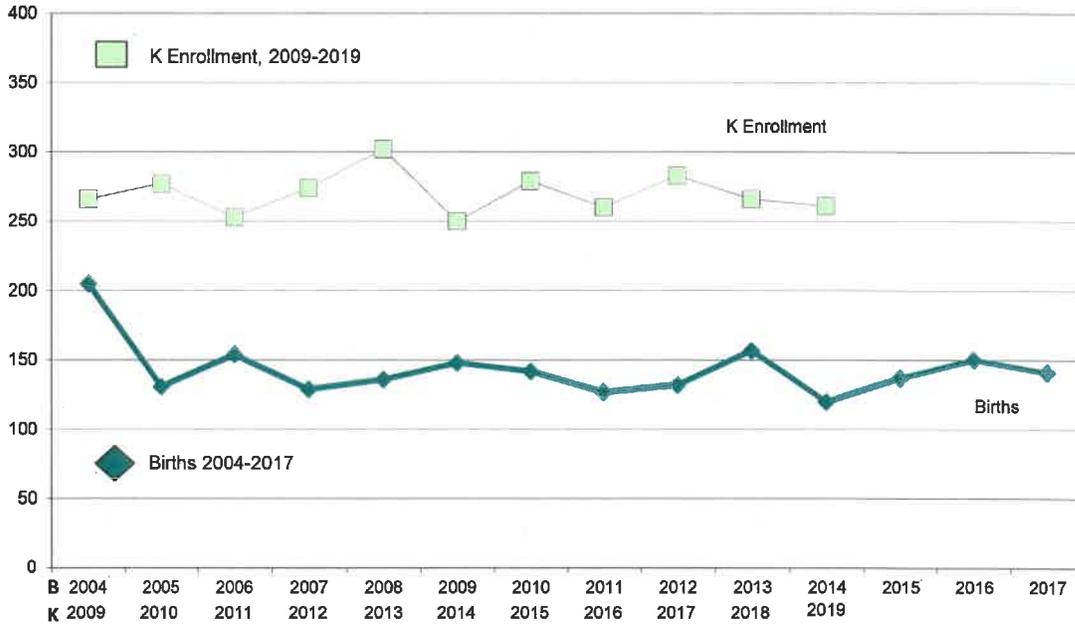


Concord-Carlisle RSD, MA Historical & Projected Enrollment

K-12, 2009-2029



Concord-Carlisle RSD, MA Birth-to-Kindergarten Relationship





Concord-Carlisle RSD, MA Additional Data

See Concord and Carlisle

Building Permits Issued		
Year	Single-Family	Multi-Units
2005	0	0
2015	0	0
2016	0	0
2017	0	0
2018	0	0
2019	0	0

Source: HUD and Building Department

Enrollment History		
Year	Career-Tech 9-12 Total	Non-Public K-12 Total
2005-06	0	0
2015-16	0	0
2016-17	0	0
2017-18	0	0
2017-18	0	249
2019-20	29	241

Residents in Non-Public Independent and Parochial Schools (General Education)														
Enrollments as of Oct. 1	K	1	2	3	4	5	6	7	8	9	10	11	12	K-12 TOTAL
	0	0	0	0	0	0	0	0	0	67	66	47	61	241

K-12 Home-Schooled Students	
2019	12

K-12 Residents in Charter or Magnet Schools, or "Choiced-out"	
2019	0

K-12 Special Education Outplaced Students	
2019	40

K-12 Tuitioned-in, Choiced-in, & Other Non-Residents	
2019	0

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