

**LEXINGTON SCHOOL COMMITTEE MEETING**  
**Tuesday, December 5, 2017**  
**Lexington Town Office Building, Selectmen's Meeting Room**  
**1625 Massachusetts Avenue**

*All agenda items and the order of items are approximate and subject to change.*

**6:00 p.m. Call to Order**

**6:01 p.m. Executive Session**

Exemption 2 - To Discuss Strategy with Respect to Collective Bargaining Regarding LEA - Unit A

**7:00 p.m. Return to Public Session and Welcome (3 minutes):**

Public Comment – Written comments to be presented to the School Committee, oral presentations not to exceed three minutes.

**7:05 p.m. Superintendent Announcements:**

**7:15 p.m. School Committee Member Announcements:**

**7:25 p.m. Consent Agenda (5 Minutes)**

1. Approval of School Department Payroll Warrant dated November 9, 2017
2. Approval of School Department Payroll Warrant dated November 24, 2017
3. Approval of School Department Accounts Payable Warrant dated November 17, 2017
4. Approval of School Department Accounts Payable Warrant dated December 1, 2017

**7:30 p.m. Agenda:**

1. Vote Policy JICI: Weapons in School (5 minutes)
2. Discussion of December 4 Debt Exclusion Vote and Future Direction (40 minutes)
3. Fiscal Year 2018 First Quarter Financial Report (10 minutes)
4. School Start Times Task Force Update (10 minutes)

**8:35 p.m. Adjourn:**

**Policy AD: Mission/Vision of the Lexington Public Schools**

*The Lexington Public Schools serve to inspire and empower every student to become a lifelong learner prepared to be an active and resilient citizen who will lead a healthy and productive life. Educators, staff, parents, guardians and community members will honor diversity and work together to provide all students with an education that ensures academic excellence in a culture of caring and respectful relationships.*

**The next scheduled meeting of the School Committee is as follows:**

- Tuesday, December 19, 2017 – 7:00 p.m., Lexington Town Office Building, Selectmen's Meeting Room, 1625 Massachusetts Avenue

## **JICI - WEAPONS IN SCHOOL**

Possessions and/or use of any dangerous weapon in school buildings on school grounds, in any school vehicle or at any school-sponsored activity is prohibited unless prior written approval has been obtained from the Superintendent or designee. Such weapons include but are not limited to any pistol, revolver, rifle, shotgun, air gun or spring gun, slingshot, brass knuckles or artificial knuckles of any kind, knife having a blade of greater than two inches, firecrackers, incendiary or explosive devices, mace or pepper spray.

Students of any age are prohibited from bringing to school or school-related events, any replicas of weapons or toys that resemble weapons.

Students in possession of any such weapons will be subject to disciplinary action as outlined in the student code of conduct published in the student handbook.

# **AGENDA ITEM SUMMARY**

## **LEXINGTON SCHOOL COMMITTEE MEETING**

**TODAY'S DATE:** November 29, 2017

**REQUESTED MEETING DATE:** December 5, 2017

**AGENDA ITEM TITLE:** Fiscal Year 2018 First Quarter Financial Report

**PRESENTER:** Ian Dailey, Assistant Superintendent for Finance and Administration

**SUMMARY:**

The School Department currently projects a surplus of \$889,869 from the approved Fiscal Year 2018 Budget. This represents a surplus of approximately 0.9% of the total School Department budget. \$1,103,321 of the total projected surplus resides in the Salary & Wages portion of the budget while a deficit of \$213,452 resides in the expense portion of the budget. This is summarized in the table below:

Table 1

| <b>Appropriation Summary</b>        | <b>FY 2018 Budget</b> | <b>Transfers/ Adjustments</b> | <b>FY 2018 Budget (adj)</b> | <b>YTD Expended</b> | <b>YTD Encumbered</b> | <b>Favorable/ (Unfavorable)</b> | <b>Percent Available</b> |
|-------------------------------------|-----------------------|-------------------------------|-----------------------------|---------------------|-----------------------|---------------------------------|--------------------------|
| Salary and Wages                    | \$ 85,948,668         | \$ 52,657                     | \$ 86,001,325               | \$20,549,452        | \$ 64,348,551         | \$ 1,103,321                    | 1.28%                    |
| Expenses                            | \$ 15,706,513         | \$ (52,657)                   | \$ 15,653,856               | \$ 4,125,310        | \$ 11,741,998         | \$ (213,452)                    | -1.36%                   |
| Total 1100 Lexington Public Schools | \$ 101,655,182        | \$ -                          | \$101,655,182               | \$24,674,762        | \$ 76,090,550         | \$ 889,869                      | 0.88%                    |

**Description of Activities – Salaries & Wages:**

A detailed table outlining the projected savings in the Salaries & Wages portion of the School Department budget can be found attached to this item. The Fiscal Year 2018 budget surplus is largely derived from four main factors: savings experienced from turnover in staff, gaps in positions being filled due to turnover, leaves of absence, and improved planning/budgeting for required positions to deliver services.

**Salary Differential**

In Fiscal Year 2016-17, \$1,000,000 was included as a budget offset estimated to capture savings that would be generated during the implementation of the budget year. The turnover in staff experienced from last November 2016 when the budget was set to this November 2017 exceeded budgeted levels triggering projected savings in this Financial Report.

**Vacancies**

When positions are vacated during the year, there is often savings generated. This is a function of the lag in receiving a resignation and the time it takes to actually fill that position. The First Quarter Financial Report assumes all active and current vacancies are filled for the balance of the

school year. As of the publishing of this report, there were 11.08 FTE vacancies across the District, with multiple recruitments actively underway. This represents a total projected cost of \$368,000 for the balance of FY2018.

### Leaves of Absence

Thus far in the Fiscal Year 2018, approximately 39.48 FTEs are noted as either on an approved leave of absence or have an upcoming approved leave of absence. While a substitute is often required, creating a long-term substitute cost impact, the cost of substitutes is often less than the original teacher on the leave of absence, which generates savings.

### General Budgetary Management/Budget to Actual Variances

School Administration has improved its budget development process to anticipate the needs of the given budget cycle. As of the publishing of this report, School Administration has only exceeded its approved budgeted FTE by 0.80 FTE. This constitutes the three Overmax Aides that were approved at Fiske. There still remains a small balance of unallocated FTE available district-wide totaling 0.35 FTE.

### Description of Activities – Expenses:

The First Quarter Financial Report, as in years past, assumes that all program budgets will be fully expended. A detailed review is conducted on major system-wide budget lines such as Special Education Out-of-District Tuition, Transportation, Legal Services, and Teacher Substitutes.

A summary table of this activity can be seen below:

Table 2

| Expense Budget Summary            | FY18 Budget (adj)    | First Quarter Projected Surplus/ (Deficit) |
|-----------------------------------|----------------------|--|
| Building-Based Program Budgets    | \$ 681,124           | \$ -                                       |
| K-5 Curriculum Program Budgets    | \$ 349,786           | \$ -                                       |
| 6-8 Curriculum Program Budgets    | \$ 226,152           | \$ -                                       |
| 9-12 Curriculum Program Budgets   | \$ 350,280           | \$ -                                       |
| K-12 Curriculum Program Budgets   | \$ 1,931,036         | \$ -                                       |
| Special Education Program Budgets | \$ 979,003           | \$ (147,341)                               |
| Counseling Program Budgets        | \$ 79,768            | \$ -                                       |
| Out of District Tuition           | \$ 5,820,047         | \$ 200,905                                 |
| District-wide Transportation      | \$ 3,852,696         | \$ (281,879)                               |
| District-wide Administration      | \$ 1,383,964         | \$ 14,861                                  |
| <b>Total</b>                      | <b>\$ 15,653,856</b> | <b>\$ (213,453)</b>                        |

School Administration continues to re-align resources to reduce recurring surpluses that have been identified. The detail of this can be found in the Description of Activities – Transfers section of this report. This will assist the planning process by more efficiently allocating funds for the Fiscal Year 2019 budgeting process that is currently underway.

A detailed listing of those budget areas projected to be in overall deficit can be found below:

Table 3

| Line #             | Program                           | FY18 Budget (approved by ATM) | Transfers/ Adjustments | FY18 Expense Budget (adj) | Adjusted YTD EXPENDED | Adjusted ENCUMBERED | FY 18 Projected Expenditures | Favorable/ (Unfavorable) |
|--------------------|-----------------------------------|-------------------------------|------------------------|---------------------------|-----------------------|---------------------|------------------------------|--------------------------|
| 41                 | Tuition                           | \$5,820,047                   | \$0                    | \$5,820,047               | \$1,389,849           | \$4,229,293         | \$5,619,141                  | \$200,905                |
| 42                 | Transportation: Special Education | \$1,728,591                   | \$0                    | \$1,728,591               | \$259,423             | \$1,780,509         | \$2,039,932                  | -\$311,341               |
| 43                 | Special Educ. Consultants         | \$581,688                     | \$0                    | \$581,688                 | \$94,194              | \$634,835           | \$729,029                    | -\$147,341               |
| 44                 | Transportation: Regular Education | \$2,093,165                   | \$0                    | \$2,093,165               | \$494,708             | \$1,568,995         | \$2,063,703                  | \$29,462                 |
| 46                 | Legal Services                    | \$292,074                     | \$0                    | \$292,074                 | \$28,221              | \$81,779            | \$110,000                    | \$182,074                |
| 47                 | Teacher Substitutes               | \$0                           | \$0                    | \$0                       | \$35,226              | \$131,986           | \$167,213                    | -\$167,213               |
| <b>Grand Total</b> |                                   | <b>\$10,515,565</b>           | <b>\$0</b>             | <b>\$10,515,565</b>       | <b>\$2,301,620</b>    | <b>\$8,427,397</b>  | <b>\$10,729,018</b>          | <b>-\$213,453</b>        |

**Line 41: Special Education Out-of-District Tuition**

At this time, the Special Education Out-of-District Tuition budget is projecting a surplus of \$200,905. At this time, there is currently \$2.7 million in the High Risk portion of the Tuition budget. It is anticipated that some of these projected expenditures will not be realized; therefore adjustments have been made and reflected in this budget projection. Further, at the conclusion of Fiscal Year 2017, \$1,745,554 was carried forward in circuit break receipts. This projection assumes approximately \$2 million in circuit breaker receipts will be carried forward from Fiscal Year 2018 into Fiscal Year 2019. This budget is monitored closely in collaboration with Special Education on a weekly basis.

**Line 42: Transportation: Special Education**

At this time, there is a projected deficit of \$311,341 in the Special Education Transportation budget. A detailed review is underway and adjustments to the current encumbrance for future costs for the balance of Fiscal Year 2018 will be made. This deficit is driven from reduced routing efficiencies being experienced this year. While the overall headcount for the number of Special Education students needing transportation effectively aligns with the budget, the cost to transport each of those students has increased. This is a result of reduced sharing of trips within Lexington and with other LABBB/EDCO communities and the different locations students are being transported to throughout the year.

**Line 43: Special Education Consultants**

The Special Education Consultants budget is projecting a deficit of \$147,341. This is attributable to Special Education programming and services that are required throughout the year. Periodically, as recruitments are underway due to turnover in staffing, consultants/contractors are required to deliver these services and meet IEP requirements. As vacancies are filled, these services are terminated and completed with LPS staffing. This account is conservatively estimated and encumbered accordingly.

**Line 44: Transportation: Regular Education**

The Regular Education Transportation budget is projecting a surplus of \$29,462. At this time, there are 38 buses in operation and spending is projected in line with the budget.

**Line 46: Legal Services**

At this time, the Legal Services budget is projecting a surplus of \$182,074. While it is early in the year, it is expected there will be an overall surplus at the end of the current year. School Administration will be entering negotiations during Fiscal Year 2018, which is expected to increase spending in this account.

**Line 47: Teacher Substitutes**

Teacher substitutes are typically compensated through the substitute budget in the Salaries and Wages section of the budget. Occasionally, some specialized positions are unable to be filled through traditional methods, requiring a substitute to be contracted out through the expense

budget. This is captured in this line and is offset through general savings in the Salaries and Wages portion of the School Department budget.

**Description of Activities – Transfers:**

In order to address the reductions experienced by grants and amend our budget to address re-allocated needs, the below transfers are required. A summary of all Fiscal Year 2018 budget transfers can be found in the table below, along with notes:

Table 4

| Line #                                 | Program                    | Fiscal Year 2018 Budget Transfers | Notes   |
|--|----------------------------|-----------------------------------|---|
| <b>Salaries &amp; Wages</b>            |                            |                                   |   |
| Line 1                                 | Unit A - LEA               | -\$20,350                         | 1. Fund additional copier leases throughout District (Line 45)  |
| Line 1                                 | Unit A - LEA               | -\$8,528                          | 1. Fund ADA/504 accommodations at LHS (Line 61)   |
| Line 1                                 | Unit A - LEA               | -\$13,000                         | 1. Fund Supt Search Consultant and MASC Policy work (Line 48.1)   |
| Line 2                                 | Unit A - Stipends          | \$80,000                          | 1. Re-align spending from K-12 Curriculum expenses to salaries (Line 29)  |
| Line 5                                 | Non-Union Dis. Supp./Mgrs. | \$14,535                          | 1. Fund increase in Employee Wellness Coordinator position (Line 48.4)  |
| <b>Subtotal - Salaries &amp; Wages</b> |                            | <b>\$52,657</b>                   |   |
| <b>Expenses</b>                        |                            |                                   |   |
| 2                                      | Bridge                     | \$6,527                           | 1. Fund Purchase of Instructional Supplies from K-12 Curriculum (Line 29)   |
| 5                                      | Harrington                 | -\$3,135                          | 1. Fund Purchase of Instructional Supplies through K-12 Performing Arts (Line 35)   |
| 13                                     | K-5 Social Studies         | \$10,621                          | 1. Fund Purchase of Instructional Supplies from K-12 Curriculum (Line 29)   |
|  |                            |                                   | 1. Fund \$10,621 Purchase of Instructional Supplies through K-5 Social Studies (Line 13)<br>2. Transfer \$80,000 from K-12 Curriculum Expense budget to salaries to align budget with spending (Line 2) |
| 29                                     | K-12 Curriculum            | -\$97,148                         | 3. Funded \$6,527 for additional classroom at Bridge (Line 2).  |
| 31                                     | K-12 Technology            | -\$20,100                         | 1. Transfer budget for Health Office Anywhere to Health Services budget (Line 38)   |
| 35                                     | K-12 Performing Arts       | \$3,135                           | 1. Fund Purchase of Instructional Supplies through K-12 Performing Arts (Line 5)  |
| 38                                     | Health Services            | \$20,100                          | 1. Transfer budget for Health Office Anywhere to Health Services budget (Line 31)   |
| 45                                     | Print Center               | \$20,350                          | 1. Fund new copier leases added in the District (Line 1)  |
| 48.1                                   | School Committee           | \$13,000                          | 1. Fund Supt Search consultant and MASC policy work (Line 1)  |
| 48.4                                   | Human Resources            | -\$14,535                         | 1. Fund increase in the Employee Wellness Coordinator (Line 5)  |
| 61                                     | Facility Improvements      | \$8,528                           | 1. Fund the purchase and installation of ADA/504 accommodations at LHS  |
| <b>Subtotal - Expenses</b>             |                            | <b>-\$52,657</b>                  |   |
| <b>Grand Total</b>                     |                            | <b>\$ -</b>                       |   |

**WHAT ACTION (IF ANY) DO YOU WISH SCHOOL COMMITTEE TO TAKE?**

- No action requested, this is a short update or a presentation of information.
- Request input and questions from the School Committee, but no vote required.
- Request formal action with a vote on a specific item.

**If formal action is requested, please check one:**

This item is being presented

- for the first time, with a request that the School Committee vote at a subsequent meeting or
- with the request that the School Committee take action immediately

**If formal action is requested:**

Include a suggested motion or let \_\_\_\_\_ know if you need assistance preparing a motion.

**SUGGESTED MOTION:**

*Move that the School Committee approve the transfers outlined in Table 4 of the Fiscal Year 2018 First Quarter Financial Report, per School Committee Policy DBJ.*

**FOLLOW-UP:**

**AMOUNT OF TIME REQUESTED FOR THE AGENDA ITEM:** 10 minutes

**ATTACHMENTS:**

First Quarter Salaries and Wages Budget – Detail

First Quarter Expenses Budget - Detail

First Quarter Salaries and Wages Budget – Detail

| Line                              | Category Description             | FY18 FTE (ATM)  | FTE Trans / Adjustments | FY18 FTE (adj)  | Current FTEs (through 11/20/17) | FTE Difference - Favorable (Unfavorable) | FY18 Budget (ATM)    | Budget Transfers / Adjustments | FY18 Budget (adj)    | Salaries Total (through 11/9/17 payroll) | \$ Difference - Favorable (Unfavorable) | Notes (illustrates material changes)   |
|-----------------------------------|----------------------------------|-----------------|-------------------------|-----------------|---------------------------------|--|----------------------|--------------------------------|----------------------|--|---|--|
| 1                                 | Unit A - LEA                     | 726.34          | 1.94                    | 728.28          | 728.28                          | -  | 61,787,000           | (41,878)                       | 61,745,122           | \$ 60,413,764                            | \$ 1,331,357                            | 1. FTE Adjustment; Internal Transfers: +1.94 FTE<br>2. Vacancies: 2.50 FTE   |
| 2                                 | Unit A - Stipends                | 0.00            |                         |                 |                                 |  | 896,353              | 80,000                         | 976,353              | \$ 976,353                               | \$ -                                    |  |
| 3                                 | Unit A - Coaches                 | 0.00            |                         |                 |                                 |  | 667,767              |                                | 667,767              | \$ 667,767                               | \$ -                                    |  |
| 4                                 | Unit D - LEA                     | 88.43           | 0.82                    | 89.25           | 89.33                           | (0.07)                                   | 3,828,908            |                                | 3,828,908            | \$ 3,721,279                             | \$ 107,629                              | 1. FTE Adjustment; Internal Transfers: +0.82 FTE<br>2. Vacancies: 1.08 FTE   |
| 5                                 | Non-Union Dis. Supp./Mgrs.       | 31.15           | (1.30)                  | 29.85           | 29.85                           | -  | 2,732,541            | 14,535                         | 2,747,076            | \$ 2,611,144                             | \$ 135,932                              | 1. FTE Adjustment; Internal Transfers: -1.30 FTE<br>2. Vacancies: 2.50 FTE   |
| 7                                 | Unit C - Inst Asst/SSJ/SJA       | 158.39          | 0.76                    | 159.15          | 159.05                          | 0.11                                     | 6,122,138            |                                | 6,122,138            | \$ 5,724,581                             | \$ 397,557                              | 1. FTE Adjustment; Internal Transfers: +0.76 FTE<br>2. Vacancies: 4.28 FTE   |
| 7.1                               | Non-Union Hourly                 | 14.43           | 0.56                    | 14.99           | 15.81                           | (0.82)                                   | 909,255              |                                | 909,255              | \$ 816,767                               | \$ 92,489                               | 1. FTE Adjustment; Internal Transfers: +0.76 FTE<br>2. Supplemental Positions: 0.80 FTE (Overmax Aides)<br>3. Vacancies: 1.0 FTE |
| 8                                 | ABA/BCBA Instructors             | 3.94            | -                       | 3.94            | 3.94                            | -  | 422,333              |                                | 422,333              | \$ 419,595                               | \$ 2,738                                |  |
| 10                                | Special Class Aides              | 5.01            | (1.84)                  | 3.18            | 3.18                            | -  | 191,663              |                                | 191,663              | \$ 128,060                               | \$ 63,602                               | 1. FTE Adjustment; Internal Transfers: -1.84 FTE<br>2. Vacancies: 2.0 FTE  |
| 13                                | Technology Unit                  | 15.00           | (1.00)                  | 14.00           | 14.00                           | -  | 940,485              |                                | 940,485              | \$ 811,474                               | \$ 129,011                              | 1. FTE Adjustment; Internal Transfers: -1.00 FTE<br>2. Vacancies: 2.0 FTE  |
| 14                                | Central Administrators           | 6.00            | -                       | 6.00            | 6.00                            | -  | 1,025,965            |                                | 1,025,965            | \$ 1,010,257                             | \$ 15,708                               |  |
| 15                                | Principals                       | 9.00            | -                       | 9.00            | 9.00                            | -  | 1,310,164            |                                | 1,310,164            | \$ 1,330,220                             | \$ (20,056)                             |  |
| 16                                | ALA - Asst Ptm/Supervisors       | 43.65           | -                       | 43.65           | 43.65                           | -  | 5,039,481            |                                | 5,039,481            | \$ 5,059,822                             | \$ (20,341)                             | 1. FTE Adjustment; Grant Transfers: +2.00 FTE  |
| 17.1                              | Substitutes (Per-Diem)           | -               | -                       | -               | -                               | -  | 722,034              |                                | 722,034              | \$ 653,125                               | \$ 68,909                               |  |
| 17.2                              | Substitutes (Nurses)             | -               | -                       | -               | -                               | -  | 15,300               |                                | 15,300               | \$ 15,300                                | \$ -                                    |  |
| 17.3                              | Substitutes (Long-Term)          | -               | -                       | -               | -                               | -  | -                    |                                | -                    | \$ 386,496                               | \$ (386,496)                            |  |
| 18.1                              | Substitutes (Para)               | -               | -                       | -               | -                               | -  | 75,000               |                                | 75,000               | \$ 75,000                                | \$ -                                    |  |
| 18.2                              | Substitutes (Sec)                | -               | -                       | -               | -                               | -  | 55,000               |                                | 55,000               | \$ 77,000                                | \$ (22,000)                             |  |
| 19                                | Salary Differential              | -               | -                       | -               | -                               | -  | (1,000,000)          |                                | (1,000,000)          | \$ -                                     | \$ (1,000,000)                          |  |
| 20                                | Grant Reduction Offset           | -               | -                       | -               | -                               | -  | 207,282              |                                | 207,282              | \$ -                                     | \$ 207,282                              |  |
|                                   | Adjustments (Salary Encumbrance) | -               | -                       | -               | -                               | -  | -                    |                                | -                    | \$ -                                     | \$ -                                    |  |
| <b>SALARIES &amp; WAGES Total</b> |                                  | <b>1,101.34</b> | <b>(0.05)</b>           | <b>1,101.29</b> | <b>1,102.08</b>                 | <b>(0.79)</b>                            | <b>\$ 85,948,668</b> | <b>\$ 52,657</b>               | <b>\$ 86,001,325</b> | <b>\$ 84,898,004</b>                     | <b>\$ 1,103,321</b>                     |  |

# First Quarter Expenses Budget – Detail

| Line #             | Program                           | FY15 Actual         | FY16 Actual         | FY17 Actual         | FY18 Budget (approved by ATM) | FY18 Budget (adj)    | FY 18 Projected Expenditures | Favorable/ (Unfavorable) | Percent Spent |
|--------------------|-----------------------------------|---------------------|---------------------|---------------------|-------------------------------|----------------------|------------------------------|--------------------------|---------------|
| 1                  | Bowman                            | \$ 35,757           | \$ 52,011           | \$ 73,610           | \$75,234                      | \$75,234             | \$75,234                     | \$0                      | 100%          |
| 2                  | Bridge                            | \$ 54,246           | \$ 44,112           | \$ 67,100           | \$75,195                      | \$81,722             | \$75,195                     | \$6,527                  | 92%           |
| 3                  | Estabrook                         | \$ 25,619           | \$ 42,177           | \$ 54,490           | \$68,945                      | \$68,945             | \$68,945                     | \$0                      | 100%          |
| 4                  | Fiske                             | \$ 39,794           | \$ 45,372           | \$ 52,842           | \$60,276                      | \$60,276             | \$60,276                     | \$0                      | 100%          |
| 5                  | Harrington                        | \$ 37,431           | \$ 45,293           | \$ 44,375           | \$67,095                      | \$63,960             | \$63,960                     | \$0                      | 100%          |
| 6                  | Hastings                          | \$ 25,697           | \$ 38,349           | \$ 49,630           | \$58,296                      | \$58,296             | \$58,296                     | \$0                      | 100%          |
| 7                  | Clarke                            | \$ 51,207           | \$ 32,960           | \$ 41,560           | \$46,760                      | \$46,760             | \$46,760                     | \$0                      | 100%          |
| 8                  | Diamond                           | \$ 38,553           | \$ 27,428           | \$ 40,396           | \$43,447                      | \$43,447             | \$43,447                     | \$0                      | 100%          |
| 9                  | Lexington High School             | \$ 151,666          | \$ 146,074          | \$ 160,233          | \$182,484                     | \$182,484            | \$182,484                    | \$0                      | 100%          |
| 10                 | K-5 Literacy                      | \$ 178,515          | \$ 218,531          | \$ 247,431          | \$142,022                     | \$142,022            | \$142,022                    | \$0                      | 100%          |
| 11                 | K-5 Math                          | \$ 70,501           | \$ 76,625           | \$ 82,565           | \$83,119                      | \$83,119             | \$83,119                     | \$0                      | 100%          |
| 12                 | K-5 Science                       | \$ 34,239           | \$ 34,637           | \$ 41,830           | \$82,196                      | \$82,196             | \$82,196                     | \$0                      | 100%          |
| 13                 | K-5 Social Studies                | \$ 28,618           | \$ 22,741           | \$ 35,951           | \$31,828                      | \$42,449             | \$40,343                     | \$2,106                  | 95%           |
| 14                 | 6-8 English/Lang Arts             | \$ 34,411           | \$ 36,125           | \$ 35,260           | \$40,728                      | \$40,728             | \$40,728                     | \$0                      | 100%          |
| 16                 | 6-8 World Language                | \$ 30,840           | \$ 45,596           | \$ 45,086           | \$50,506                      | \$50,506             | \$50,506                     | \$0                      | 100%          |
| 17                 | 6-8 Math                          | \$ 107,471          | \$ 107,114          | \$ 110,028          | \$32,550                      | \$32,550             | \$32,550                     | \$0                      | 100%          |
| 18                 | 6-8 Science                       | \$ 61,741           | \$ 62,071           | \$ 66,733           | \$70,637                      | \$70,637             | \$70,637                     | \$0                      | 100%          |
| 19                 | 6-8 Social Studies                | \$ 28,063           | \$ 24,975           | \$ 29,566           | \$31,731                      | \$31,731             | \$31,731                     | \$0                      | 100%          |
| 21                 | 9-12 English                      | \$ 31,857           | \$ 31,505           | \$ 32,627           | \$35,237                      | \$35,237             | \$35,237                     | \$0                      | 100%          |
| 22                 | 9-12 World Language               | \$ 37,745           | \$ 39,318           | \$ 41,450           | \$42,958                      | \$42,958             | \$42,958                     | \$0                      | 100%          |
| 23                 | 9-12 Math                         | \$ 68,184           | \$ 65,472           | \$ 39,807           | \$41,880                      | \$41,880             | \$41,880                     | \$0                      | 100%          |
| 23.1               | 9-12 Math Team                    |                     | \$ 4,892            | \$ 5,555            | \$5,648                       | \$5,648              | \$5,648                      | \$0                      | 100%          |
| 24                 | 9-12 Science                      | \$ 88,894           | \$ 95,288           | \$ 101,730          | \$105,158                     | \$105,158            | \$105,158                    | \$0                      | 100%          |
| 25                 | 9-12 Social Studies               | \$ 37,315           | \$ 44,747           | \$ 41,583           | \$42,978                      | \$42,978             | \$42,978                     | \$0                      | 100%          |
| 25.1               | Debate & Competitive Speech       | \$ 70,618           | \$ 65,194           | \$ 73,975           | \$76,421                      | \$76,421             | \$76,421                     | \$0                      | 100%          |
| 29                 | K-12 Curriculum                   | \$ 421,481          | \$ 427,256          | \$ 425,797          | \$677,982                     | \$580,834            | \$589,467                    | -\$8,633                 | 101%          |
| 30                 | K-12 Library Media Program        | \$ 161,543          | \$ 174,308          | \$ 187,609          | \$197,464                     | \$197,464            | \$197,464                    | \$0                      | 100%          |
| 31                 | K-12 Technology                   | \$ 493,955          | \$ 486,627          | \$ 656,471          | \$661,799                     | \$641,699            | \$641,699                    | \$0                      | 100%          |
| 32                 | K-12 English Learner Education    | \$ 27,450           | \$ 32,368           | \$ 38,413           | \$37,060                      | \$37,060             | \$37,060                     | \$0                      | 100%          |
| 33                 | K-12 PE/Wellness                  | \$ 69,285           | \$ 71,682           | \$ 73,865           | \$77,744                      | \$77,744             | \$77,744                     | \$0                      | 100%          |
| 34                 | K-12 Visual Arts                  | \$ 79,767           | \$ 83,741           | \$ 85,057           | \$92,069                      | \$92,069             | \$92,069                     | \$0                      | 100%          |
| 35                 | K-12 Performing Arts              | \$ 73,768           | \$ 88,226           | \$ 96,388           | \$106,751                     | \$109,886            | \$109,886                    | \$0                      | 100%          |
| 36                 | K-12 Athletics                    | \$ 126,837          | \$ 138,662          | \$ 151,007          | \$153,248                     | \$153,248            | \$153,248                    | \$0                      | 100%          |
| 37                 | Early Childhood Education         | \$ 60,186           | \$ 79,189           | \$ 49,668           | \$77,822                      | \$77,822             | \$77,822                     | \$0                      | 100%          |
| 38                 | Health Services                   | \$ 20,218           | \$ 20,895           | \$ 22,116           | \$20,932                      | \$41,032             | \$41,032                     | \$0                      | 100%          |
| 39.1               | K-5 Counseling                    | \$ -                | \$ -                | \$ -                | \$0                           | \$0                  | \$0                          | \$0                      |               |
| 39.2               | 6-8 Counseling                    | \$ -                | \$ 28               | \$ -                | \$0                           | \$0                  | \$0                          | \$0                      |               |
| 39.3               | 9-12 Counseling                   | \$ 13,459           | \$ 15,832           | \$ 14,027           | \$17,291                      | \$17,291             | \$17,291                     | \$0                      | 100%          |
| 39.4               | K-12 Counseling                   | \$ 62,365           | \$ 61,845           | \$ 83,073           | \$62,477                      | \$62,477             | \$62,477                     | \$0                      | 100%          |
| 40.1               | K-5 Special Education             | \$ 49,457           | \$ 50,226           | \$ 52,160           | \$54,081                      | \$54,081             | \$54,081                     | \$0                      | 100%          |
| 40.2               | 6-8 Special Education             | \$ 20,428           | \$ 23,810           | \$ 17,099           | \$35,596                      | \$35,596             | \$35,596                     | \$0                      | 100%          |
| 40.3               | 9-12 Special Education            | \$ 9,008            | \$ 25,373           | \$ 8,851            | \$36,266                      | \$36,266             | \$36,266                     | \$0                      | 100%          |
| 40.4               | PreK-22 Special Education         | \$ 107,114          | \$ 88,213           | \$ 101,727          | \$193,550                     | \$193,550            | \$193,550                    | \$0                      | 100%          |
| 41                 | Tuition                           | \$ 4,736,414        | \$ 5,286,658        | \$ 5,027,778        | \$5,820,047                   | \$5,820,047          | \$5,619,141                  | \$200,905                | 97%           |
| 42                 | Transportation: Special Education | \$ 1,289,360        | \$ 1,480,637        | \$ 1,636,793        | \$1,728,591                   | \$1,728,591          | \$2,039,932                  | -\$311,341               | 118%          |
| 42.1               | Transportation: Homeless          | \$ 23,425           | \$ 32,795           | \$ 46,175           | \$30,940                      | \$30,940             | \$30,940                     | \$0                      | 100%          |
| 43                 | Special Educ. Consultants         | \$ 281,686          | \$ 252,442          | \$ 642,774          | \$581,688                     | \$581,688            | \$729,029                    | -\$147,341               | 125%          |
| 44                 | Transportation: Regular Education | \$ 1,481,511        | \$ 1,453,070        | \$ 1,846,217        | \$2,093,165                   | \$2,093,165          | \$2,063,703                  | \$29,462                 | 99%           |
| 45                 | Print Center                      | \$ 276,306          | \$ 326,839          | \$ 306,493          | \$300,416                     | \$320,766            | \$320,766                    | \$0                      | 100%          |
| 46                 | Legal Services                    | \$ 219,992          | \$ 232,583          | \$ 134,698          | \$292,074                     | \$292,074            | \$110,000                    | \$182,074                | 38%           |
| 47                 | Teacher Substitutes               | \$ 93,410           | \$ 65,923           | \$ 272,612          | \$0                           | \$0                  | \$167,213                    | -\$167,213               |               |
| 48                 | Administration                    | \$ 566,978          | \$ -                | \$ -                | \$0                           | \$0                  | \$0                          | \$0                      | 0%            |
| 48.1               | School Committee                  |                     | \$ 23,949           | \$ 11,733           | \$19,692                      | \$32,692             | \$32,692                     | \$0                      | 100%          |
| 48.2               | Superintendent                    |                     | \$ 127,705          | \$ 160,801          | \$165,749                     | \$165,749            | \$165,749                    | \$0                      | 100%          |
| 48.3               | Finance and Operations            |                     | \$ 79,027           | \$ 56,417           | \$98,743                      | \$98,743             | \$98,743                     | \$0                      | 100%          |
| 48.4               | Human Resources                   |                     | \$ 280,599          | \$ 265,991          | \$388,987                     | \$374,452            | \$374,452                    | \$0                      | 100%          |
| 56                 | Telephone                         | \$ 30,250           | \$ 45,678           | \$ 43,772           | \$80,960                      | \$80,960             | \$80,960                     | \$0                      | 100%          |
| 58                 | Prior Year Unpaid Bills           | \$ 50,000           | \$ 49,766           | \$ 50,000           | \$0                           | \$0                  | \$0                          | \$0                      |               |
| 60                 | Emergency Planning & Training     | \$ 518              | \$ 5,342            | \$ 43,371           | \$10,000                      | \$10,000             | \$10,000                     | \$0                      | 100%          |
| 61                 | Facility Improvements             | \$ -                | \$ -                | \$ 66,336           | \$0                           | \$8,528              | \$8,528                      | \$0                      | 100%          |
| <b>Grand Total</b> |                                   | <b>\$12,215,151</b> | <b>\$13,059,904</b> | <b>\$14,290,702</b> | <b>\$ 15,706,513</b>          | <b>\$ 15,653,856</b> | <b>\$ 15,867,309</b>         | <b>\$ (213,453)</b>      | <b>101%</b>   |