

SHREWSBURY PUBLIC SCHOOLS

Superintendent's Budget Recommendation

Fiscal Year 2020

February 13, 2019

The Shrewsbury Public Schools, in partnership with the community, will provide students with the skills and knowledge for the 21st century, an appreciation of our democratic tradition, and the desire to continue to learn throughout life.

100 Maple Avenue, Shrewsbury, MA 01545
Worcester County, MA
508-841-8300
schools.shrewsburyma.gov

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SUPERINTENDENT'S EXECUTIVE SUMMARY

"The only thing that is constant is change."

-Heraclitus, Greek philosopher

This Fiscal Year 2020 budget recommendation represents a change in approach. Due to changes in the municipal government's budgeting process, we have adapted the School Department's process and consequently the framing of my initial recommendation for the FY20 School Department town-appropriated budget. I believe this change will lead to more clarity about our costs and our priorities as a school district.

Our Town Manager, Kevin Mizikar, has changed the town budgeting process in several areas. He has devised a more formal FY20 Revenue Projection that analyzes the patterns of the town's various revenue streams and makes a projection for FY20 based on trends. Further, his recommendation for allocations for each municipal department and the School Department provides an estimate that is intended to be close to what will be expected by the conclusion of the budget process. As such, we are expecting a smaller variation between his initial and final recommendations than has been typical in the past.

In response, I have adapted my recommendation. Instead of presenting a budget that carries forward all existing programs *and* combines it with recommendations for new staff or programming, I am separating these two pieces. My recommendation includes the following:

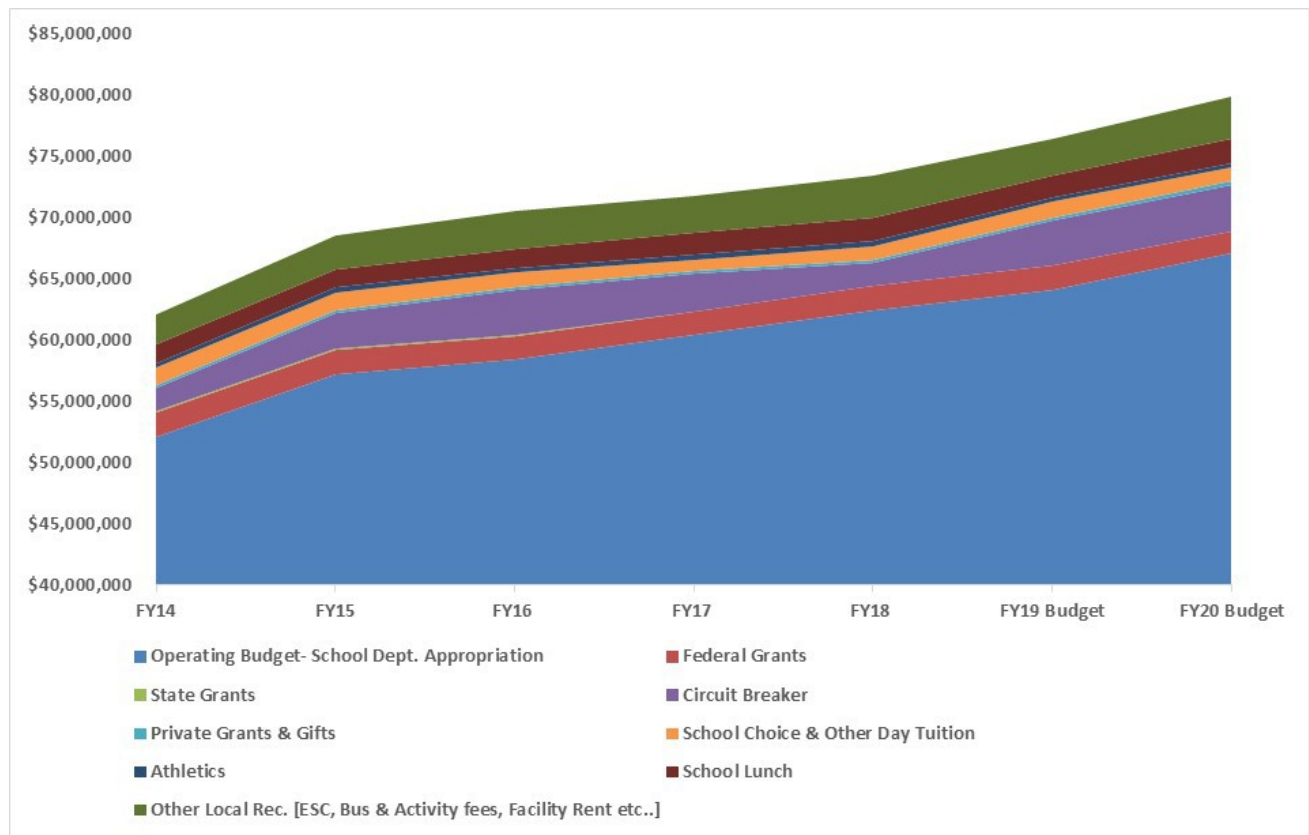
- A "status quo" budget that reflects the preservation of all programs and staffing into next school year with known or expected cost increases based on labor agreements; placement of students in private schools for special needs students; expected enrollment at Assabet Valley Technical High School; a contractual price increase for transportation; and a 2% increase in textbook and supply accounts.
- A separate recommendation for additional funds for necessary new costs and strategic investments directly related to our 2018-2022 Strategic Priorities and Goals plan.

My objective is to demonstrate what it will take financially to maintain status quo, but with the understanding that the status quo is not sufficient to meet the expectations the community has for our schools. Last year, parents, students, community members, and staff engaged in a lengthy and important process to provide the School Committee with recommendations for what our schools should be doing to best serve our students. As a result, the School Committee approved the vision articulated by the "Portrait of a Shrewsbury Graduate" and four strategic priorities that set a course towards success over the next five years. In order to achieve the goals embedded in those priorities, we need the right resources in place. Thus, we have identified what strategic investments we believe will be required to satisfy our community's aspirations for its children, which are provided in a separate document from this status quo budget.

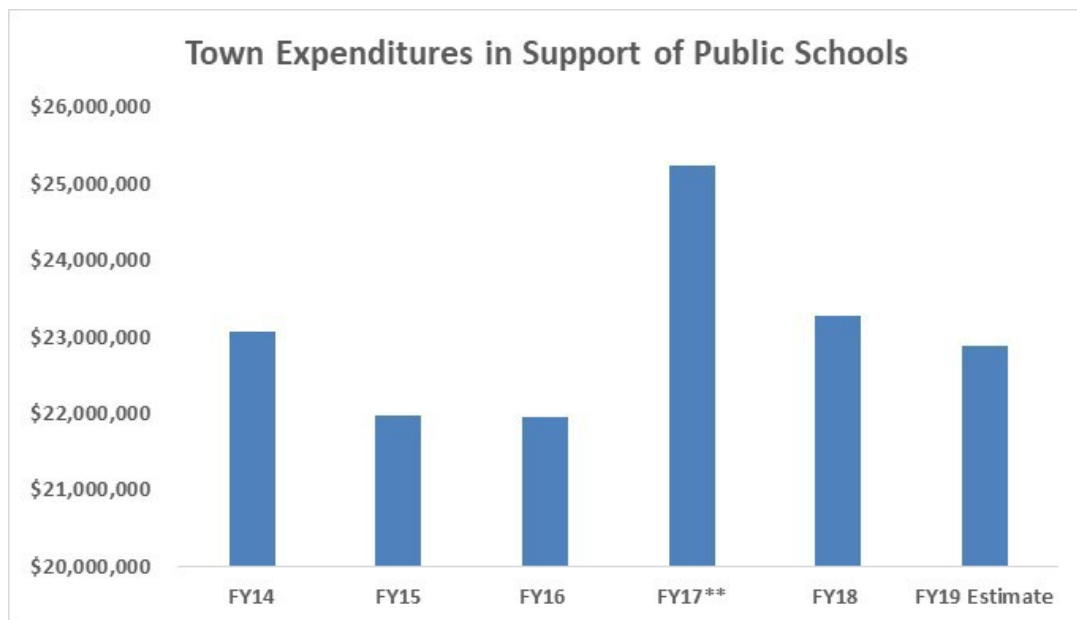
Multiple Sources of Funds Finance School Department Operations

It takes a variety of sources of funds to finance the entirety of the public school enterprise. Our financial reporting is dictated and regulated by the Massachusetts Department of Education and we can summarize the multitude of funding sources into nine categories as shown on the chart on the following page. Certainly, the Operating Budget-School Dept. Appropriation voted on at each annual Town Meeting is the largest source of funding.

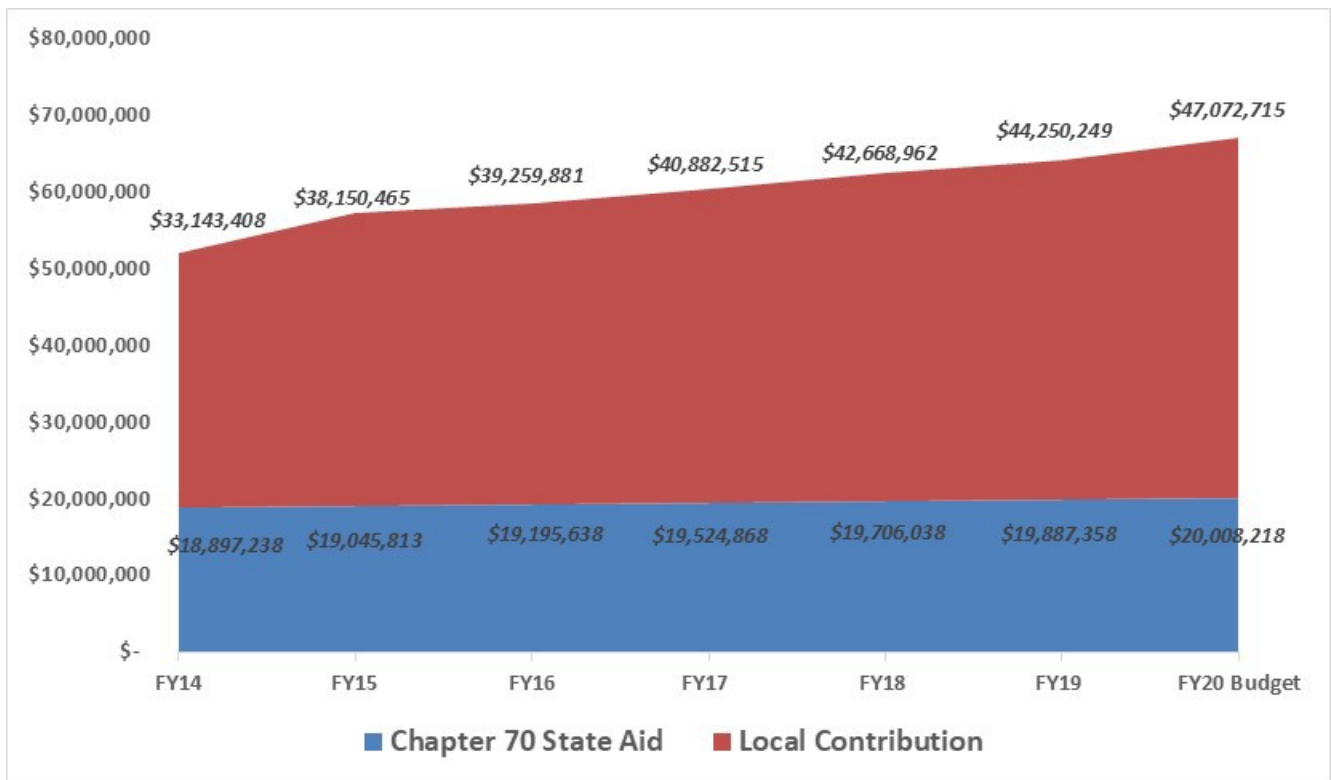
It's important to note that other sources of funds like grants have been relatively level over the past five years while funding from fee-based programs has increased in portion.



In addition to the funds shown above, many municipal departments expend funds from their budgets in support of the School Department. Some examples include employee benefits costs, school construction debt service, and all building costs for maintenance and custodial operations. The chart below sums all of these costs. In FY17 the spike in costs was a results of the heating and ventilation project costs [HVAC] for Paton and Spring Street Schools.



Another important fact to demonstrate is that public education in Massachusetts is funded using both state and local funds. State education aid is commonly referred to as Chapter 70 Education Aid. The chart below depicts the School Department Operating Budget- Town Appropriation. One can clearly see that Chapter 70 Education Aid has had only modest annual increases and thus the local share bears the major burden of funding annual increases.



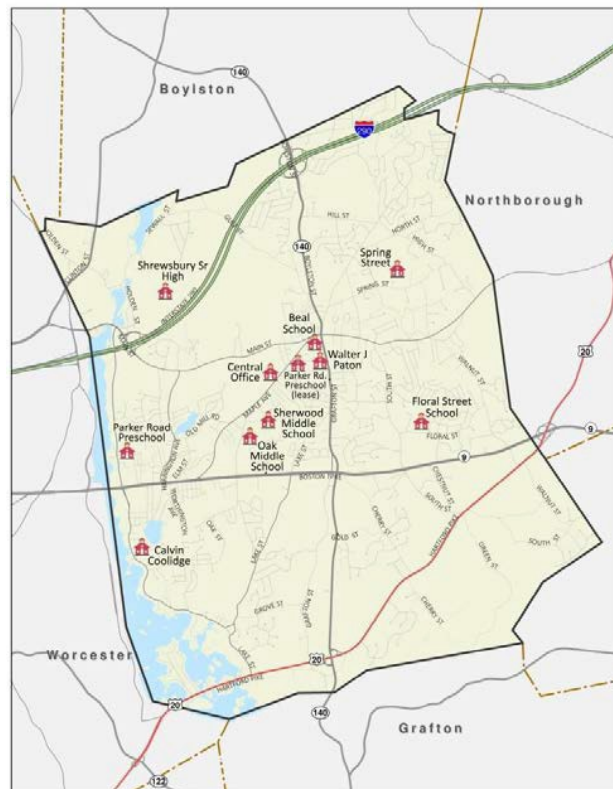
In closing, I am optimistic that the changes in process we have made to match the Town Manager’s process changes will result in more focused and meaningful conversations about the resources we need not only to maintain the status quo but also to assist us in achieving the aspirations of our community for its school system as articulated in the Portrait of a Shrewsbury Graduate and our 2018-2022 Strategic Priorities.

Respectfully,

Joseph M. Sawyer, Ed.D.
Superintendent of Schools



INTRODUCTORY SECTION



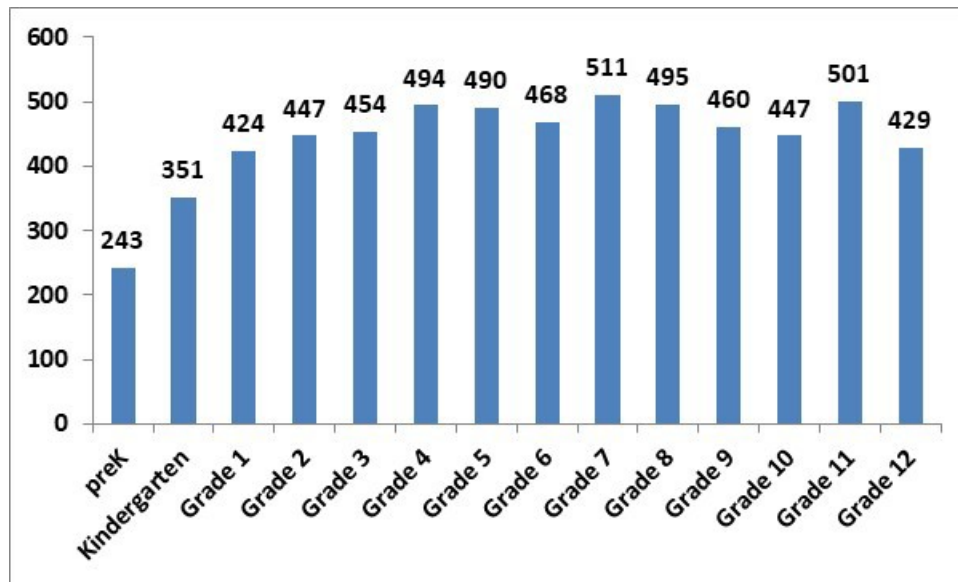
SHREWSBURY PUBLIC SCHOOL DISTRICT OVERVIEW

With its geographically advantageous location, the Town of Shrewsbury has grown significantly in the past decades. The federal U.S. Census records the Shrewsbury population growing from 24,146 in 1990 to 35,605 in 2010. The school population has grown significantly during that time period as well and is now at 6,214 students. The chart below depicts the allocation of students by school and itemizes all School Department facilities.

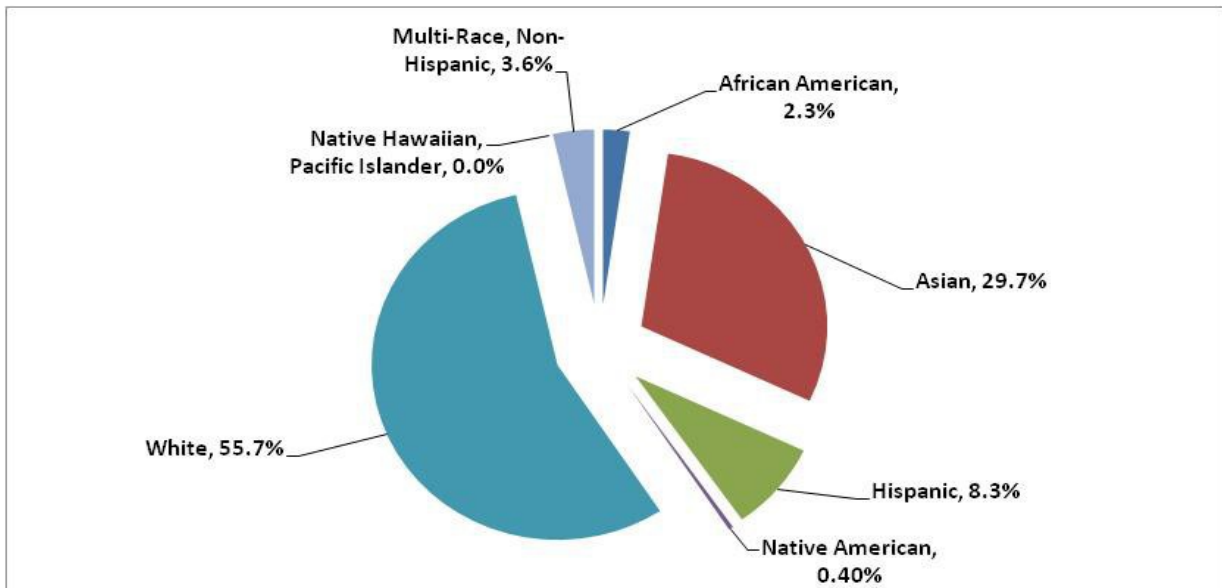
School/Office	Location	Grade Levels	Enrollment 10/1/2017	Enrollment 10/1/2018	Net Change
Central Office	100 Maple Ave. [Town Hall]	na			na
Special Education Office	15 Parker Rd. [SELCO Bldg.]	na			na
Parker Road Preschool	15 Parker Rd. [SELCO Bldg.]	preK	180	188	8
Parker Road Preschool-Extension [<i>Leased space</i>]	2 Wesleyan Terrace	preK	55	55	0
Beal Early Childhood Center	1 Maple Avenue	K-1	309	295	-14
Calvin Coolidge Elementary School	1 Florence Street	K-4	413	409	-4
Floral Street Elementary School	57 Floral Street	1-4	750	722	-28
Walter J. Paton Elementary School	58 Grafton Street	K-4	342	380	38
Spring Street Elementary School	123 Spring Street	K-4	358	364	6
Sherwood Middle School	30 Sherwood Avenue	5-6	967	958	-9
Oak Middle School	45 Oak Street	7-8	1,009	1,006	-3
Shrewsbury High School	64 Holden Street	9-12	1,831	1,837	6
			6,214	6,214	0
			Change	0	0.0%

The distribution of the 6,214 students [from 10/1/18] across grade levels is shown in the chart below. It is important to note that students with identified learning disabilities become eligible for public school services at age three. Also, the district does not currently offer tuition-free full-day kindergarten and a number of families who do not gain access to a tuition-based full-day kindergarten slot opt for a full-day program at area School Choice receiving districts or private schools. Thus, we have a lower number of kindergarten students in comparison to other elementary grades. Also important to note is that approximately eleven percent of graduating eighth grade students will opt for a private or vocational/technical high school.

Note: 10/1/2017 enrollment represents final adjusted Department of Elementary & Secondary Education figures.



The growth in both town and school-age population has come with a significant increase in ethnic diversity. The chart below shows that White students now represent 55.7% of the student body and 44.3% are non-White. The largest ethnic minority group is Asian and the large majority of this population is of South Asian/Indian descent.



Source: Massachusetts Department of Education, District Profile 2017-2018

Some of the special population student groups reported and tracked by the district and federal and state governments are summarized below. The percentage columns compare Shrewsbury Public Schools with statewide percentages using the most recent data available. One can clearly see that we are above the statewide percent in students whose First Language is not English but below the percentages in all other categories including Students with Disabilities [aka special education students].

Category	% of District	% of State
First Language not English	32.3%	20.9%
English Language Learner	3.6%	10.2%
Students with Disabilities	13.4%	17.7%
High Needs	26.2%	46.6%
Economically Disadvantaged	10.2%	32.0%

Source: Massachusetts Department of Education, District Profile 2017-2018

With respect to school facilities and district enrollment, it is important to remember that in April 2015 the School Committee and Board of Selectmen voted to submit an application to the Massachusetts School Building Authority [MSBA] to repair or replace the Beal Early Childhood Center facility which was built in 1922. In January 2016, the MSBA voted to invite Shrewsbury into the Eligibility Phase to solve this space problem. In April 2016, the formation of a School Building Committee was approved by a Special Town meeting vote. At the December 5, 2016 Special Town Meeting, \$1.2M was appropriated for the MSBA required Feasibility Study.

Having completed all requirements in the Eligibility Phase, the MSBA Board of Directors voted affirmatively on February 15, 2017 to enter into a Feasibility Study Agreement with Shrewsbury. With their approval the Building Committee conducted competitive procurement processes to select PMA Consultants as its Owner's Project Management [OPM] company and Lamoureux Pagano Associates as its architectural firm.

Several solutions were explored along with many sites and the Building Committee recommended and received support from the MSBA to construct a new 790 seat school on the former Glavin Center property located on Lake Street. In November 2018, a debt exclusion vote received as a strong approval vote from a town-wide ballot question. Design documents are being further developed in preparation for bidding in the Summer/Fall of 2019.

Governance and Management

Shrewsbury Public Schools is governed by a five-member school committee. Each member is elected by town-wide vote to serve a three-year term and members are on a staggered election schedule so that one or two members are up for election each year. The school committee elects its own chairperson, vice-chair, and secretary each year. Traditionally, members have rotated through these positions during their term to share leadership responsibilities.

Shrewsbury Public Schools is a preK-12 “municipal” district. While it is not a member of a regional vocational/technical high school like many surrounding communities, it does pay tuition for approximately 110-125 high school students to Assabet Valley Regional Technical High School in Marlboro, MA.

The district’s Central Office is located in Town Hall and performs all of the district leadership and management functions, except for special education administration, which is housed in the Parker Road Preschool building. District administrators and building principals all report to the superintendent and the organizational structure and reporting relationships are detailed in the enclosed organizational chart. The Shrewsbury School Committee members and term expirations are listed below. The school committee typically meets on a bi-weekly basis and the meetings are broadcast on local cable television.

School Committee

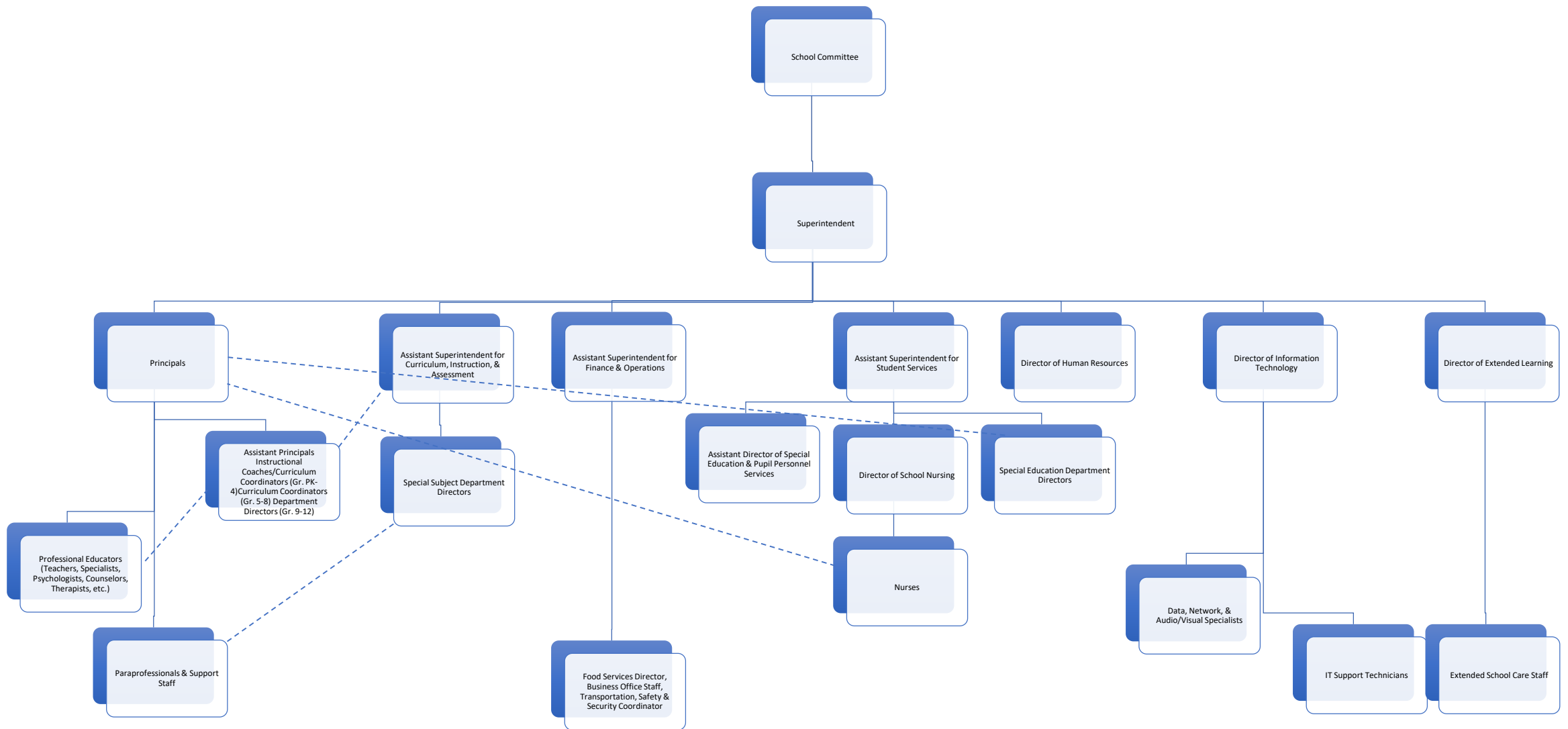
Member	Role	Term Expires
Jason Palitsch	Chair	2020
Erin Canzano	Vice-Chair	2019
Sandra Fryc	Secretary	2020
Jon Wensky	Member	2021
B. Dale Magee, M.D.	Member	2019

Administrative Team

The administrative team also typically meets on a bi-weekly basis and rotates its meeting location across school buildings and Town Hall. When meeting in a school, the team takes time, as part of the agenda, to visit classrooms and then debrief on their observations. Fortunately, there is relatively low turnover amongst the group. The superintendent has worked as an administrator in the district since 1997 and served as superintendent since 2009.

Administrator	Role	District/School
Joseph Sawyer	Superintendent	District
Amy Clouter	Asst. Superintendent-Curriculum & Instruction	District
Patrick Collins	Asst. Superintendent-Finance & Operations	District
Meg Belsito	Asst. Superintendent for Student Services	District
Barbara Malone	Director of Human Resources	District
Lisa Robinson	Principal of Preschool Programs	Parker Road Preschool
Christian Girardi	Principal	Beal Early Childhood Center
Tiffany Ostrander	Principal	Coolidge Elementary School
Lisa McCubrey	Principal	Floral Street School
Wendy Bell	Principal	Paton Elementary School
Bryan Mabie	Principal	Spring Street School
Jane Lizotte	Principal	Sherwood Middle School
Ann Jones	Principal	Oak Middle School
Todd Bazydlo	Principal	Shrewsbury High School

Shrewsbury Public Schools Organizational Chart





ORGANIZATIONAL SECTION

Mission & Core Values —————→ *Who we are*

Vision —————→ *Where we are going*

Strategy & Goals —————→ *How to get there*

DISTRICT MISSION, CORE VALUES, AND STRATEGIC PLAN

Each year as we develop our annual operating budget, many difficult resource decisions and trade-offs are considered along the way. But we always keep our mission statement, core values, and strategic goals at the forefront.

Mission Statement

Shrewsbury Public Schools, in partnership with the community, will provide students with the skills and knowledge for the 21st century, an appreciation of our democratic tradition, and the desire to continue to learn throughout life.

Core Values

Respect and Responsibility: All members of the school community will treat one another with consideration, integrity, and honesty. We honor each person's individuality, celebrate our community's diversity, and support school cultures of mutual acceptance and respect. We accept the responsibility to work hard and persevere in all that we do and to take responsibility for our actions.

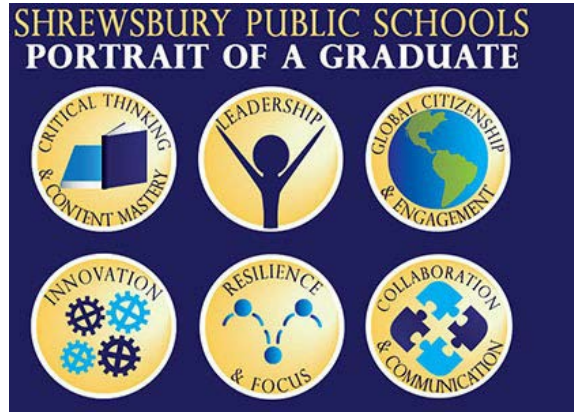
Collaboration and Communication: All members of the school community accept shared responsibility for the learning of all students. Teaching and learning take place in collaborative school cultures that are based on trust, respect, and mutual accountability. Collaboration and effective communication with parents, town government, local businesses, and community members is foundational to our culture. In our schools, students gain collaboration skills needed to become successful citizens, learners, and teammates in a global society.

Commitment to High Standards and Expectations: All members of the school community commit to upholding high standards and expectations for all students. We work to engage students in important learning through excellent teaching and we foster the belief that effective effort is the most element of success. We prepare students for future success by supporting their capacity for using technology, thinking independently, solving problems, and learning throughout life.

Equity: The school community strives to create opportunities for all students to achieve success. We provide students with appropriate and rigorous curriculum and high-quality instruction that recognizes differences in needs and learning styles. We advocate for the resources necessary to support successful teaching and learning and we use our resources responsibly for the maximum benefit of students.

Vision

The ***Portrait of a Graduate Project*** spanned two school years and involved a wide array of stakeholders to include teachers, administration, school committee members, parents, and business partners. The Portrait of a Graduate defines what we believe is the most critical for our students to know and be able to do by the time they graduate from Shrewsbury High School.



GLOBAL CITIZENSHIP & ENGAGEMENT

Students:

- Listen with an open mind to understand others' situations and treat all with kindness and respect
- Learn from and engage collaboratively and reflectively with individuals representing diverse cultures, religions, and lifestyles in a spirit of mutual respect and open dialogue in personal, work, digital, and community conversations
- Demonstrate knowledge and understanding of society's impact on the natural world
- Access, analyze, and evaluate information in order to understand the local, national, and global implications of civic decisions
- Contribute to society in important ways by serving others

COLLABORATION & COMMUNICATION

Students:

- Demonstrate ability to work effectively and respectfully with diverse teams
- Assume shared responsibility for collaborative work, and value the individual contributions made by each team member
- Listen effectively to decipher meaning of knowledge, values, attitudes, and intentions
- Communicate for a range of purposes (e.g., to inform, instruct, motivate, and persuade)
- Articulate thoughts and ideas effectively through oral, written, and nonverbal communication skills, utilizing a variety of forms and media

RESILIENCE & FOCUS

Students:

- Persevere to accomplish difficult tasks and to overcome academic and personal barriers to meet goals
- Work effectively in a climate of ambiguity and changing priorities

- Employ strategies to maintain personal wellness, focus, and intention in their lives
- Incorporate feedback effectively and deal positively with praise, setbacks, and criticism
- Monitor and direct their own learning, adapting their approach as needed to successfully complete a task or solve a problem

INNOVATION

Students:

- Use a wide range of idea creation techniques and problem solving techniques (such as brainstorming, divergent and convergent thinking, effective reasoning, and systems thinking)
- Elaborate, refine, analyze, and evaluate their own ideas in order to improve and maximize creative efforts
- Demonstrate originality and inventiveness in work and understand the real-world limits to adopting new ideas
- View failure as an opportunity to learn; understand that creativity and innovation is a long-term, cyclical process of small successes and frequent mistakes
- Act on creative ideas to make tangible and useful contributions
- Reflect critically on learning experiences, processes, and solutions

CRITICAL THINKING & CONTENT MASTERY

Students:

- Develop and draw from a baseline understanding of knowledge in an academic discipline
- Transfer knowledge to other situations
- Demonstrate curiosity and identify, define, and solve authentic problems and essential questions
- Reflect critically on learning experiences, processes, and solutions
- Make good decisions by clarifying values, analyzing information, considering alternatives and tradeoffs, and applying sound reasoning

LEADERSHIP

Students:

- Use interpersonal and problem-solving skills to influence and guide others toward a goal
- Demonstrate integrity, humility, and flexibility of response
- Recognize and support the leadership of others
- Act responsibly with the interests of the larger community in mind

Strategic Priorities and Goals: 2018-2022

In December 2017, after a careful and comprehensive process spanning many months, the Shrewsbury School Committee, upon recommendation from the superintendent, adopted a five-year strategic plan with the four Strategic Priorities and Goals detailed below.

Input from students, parents, community members, and staff members regarding ongoing and new priorities was solicited this past fall via a school council forum, a public forum, and an online *ThoughtExchange* survey, and that feedback was used to inform the Five-Year Strategic Priorities & Goals. Additionally, various leadership teams within the district vetted early drafts and provided suggestions that were incorporated into the Superintendent's recommendation presented on December 6, 2017. This draft was provided to all staff and community members via email and web links, with an invitation for final feedback. Finally, on December 20, 2017 the School Committee finalized and voted the plan detailed below which will guide our efforts and investment for the next five years.

Strategic Priority: *Space and resources to support effective learning*

Five-year strategic goals:

- Address stressed enrollment capacity by increasing physical space and making programmatic adaptations:
- Assess Preschool through Grade 12 facility needs, including completion of a space and enrollment capacity study to facilitate planning
- Partner with the community to build a new Beal School to address Kindergarten through Grade Four space needs and to provide access to a full-day program with no tuition to all kindergarten students
- Relieve overcrowded conditions wherever necessary by providing additional space and/or revising use of existing space, especially at Shrewsbury High School
- Secure the necessary resources for a high quality educational program:
- Address growing enrollment with adequate staffing to maintain appropriate class sizes according to School Committee guidelines
- Ensure that students have access to personnel, technology, and instructional materials to achieve expected levels of learning
- Provide effective professional learning opportunities for staff to build teaching and leadership capacity
- Further educate the community regarding the costs and benefits of a high performance school system

Strategic Priority: *Learning environments where everyone's success matters*

Five-year strategic goals

- Create a common understanding of the benefits of inclusive schools and develop a shared, systematic approach to ensure that everyone has equitable access and opportunity for successful learning
- Ensure that all staff actively participate in professional development focused on inclusive and culturally proficient practices that improve learning and school cultures
- Analyze data related to academic performance and other indicators of success to identify existing gaps among populations; determine and implement action steps for improvement; and demonstrate success at closing these gaps

Strategic Priority: *Enhanced well-being of all*

Five-year strategic goals

- Create a common understanding of the benefits of the skills, habits, and mindsets of social and emotional learning and develop a shared, systematic approach to explicitly teach, integrate, and assess these competencies
- Ensure that all staff actively participate in professional development focused on the skills, habits, and mindsets of social and emotional learning that improve students' learning, resilience, and focus
- Investigate, recommend, and plan for potential changes to school start times to better align with adolescent health needs for adequate sleep
- Improve support systems and resources to enhance the well-being of students and staff

Strategic Priority: *Connected learning for a complex world*

Five-year strategic goals

- Integrate project-based learning experiences that require students at all grade levels to create complex, high-quality work for an authentic audience, with an emphasis on critical thinking, communication, creativity, and collaboration
- Review and adapt curriculum and instructional approaches to help students gain the knowledge and skills necessary to become ethical, empathetic, and informed and financially self-sufficient citizens who make thoughtful decisions and contribute positively to their community
- Provide opportunities that help students develop independence after graduation, including exposure to career choices and development of skills in financial literacy
- Review and adapt feedback and homework systems in order to implement effective, research-based practices that enhance learning and build stronger partnerships with students and families
- Build community partnerships with businesses, institutions, and individuals in order to increase access to experiential learning and career awareness and to enhance learning in the STEAM fields (science, technology, engineering, the arts, and mathematics)

MASSACHUSETTS STATE BUDGET DEVELOPMENT PROCESS

JANUARY

The budget begins as a bill that the Governor submits on the 4TH Wednesday in January (or five weeks later if at the start of a new term) to the House of Representatives.

FEBRUARY

The House Ways and Means Committee reviews the Governor's budget and then develops its own recommendation.

MARCH

Individual representatives submit budget amendments which are then debated on the House floor. Once debated, amended and voted on by the full House, it becomes the final House budget bill and moves to the Senate.

APRIL-MAY

The Senate Ways & Means Committee reviews both the Governor's and House budgets and develops its own recommendation.

Individual representatives submit budget amendments which are then debated on the Senate floor. Once debated, amended and voted on, it becomes the final Senate's budget bill.

State finance law requires the Governor to submit budget revisions to his proposed budget if revenue forecasts predict a shortfall after the original submission.

House and Senate leadership assign members to a "conference committee" to negotiate the differences between the House and Senate bills. The conference committee report can only be approved or rejected – no additional amendments can be made.

JUNE

Once approved by both chambers of the Legislature, the Governor has ten days to review it. The Governor may approve or veto the entire budget, or may veto or reduce particular line items or sections, but may not add anything.

JULY

The House and Senate may vote to override the Governor's vetoes. Overrides require a two-thirds roll-call vote in each chamber.

The final budget is also known as the General Appropriations Act (GAA or "Chapter XXX of the Acts of 201X.")

School District Budget Process

The development of the annual operating budget begins each fall with a School Committee and Central Office discussion about upcoming year priorities and guidelines. At the same time, the Business Office begins a multitude of tasks to include salary/wage forecasts, estimating special education and vocational out-of-district tuition costs, and a review of all operating costs including our transportation contract.

October, November, and December are marked by finalization of expense and revenue estimates and the compilation of an initial budget proposal. The initial budget is presented to School Committee in January and about the same time we receive information about the state and town budget proposals as well.

The months of February through April are committed to providing the School Committee with in-depth reports on various aspects of the budget proposal and communicating with the Finance Committee and Board of Selectmen as well.

In April, the School Committee finalizes its plan and votes approval of the budget in preparation of the Annual Town Meeting in May.

The Shrewsbury Town Meeting is an elected body of 240 members representing the town's ten precincts. This body has the authority for all appropriations and votes a total or "bottom-line" School Department budget for the succeeding fiscal year. The Town Meeting body does not have authority for School Department line-item funding amounts or vetoes. This authority rests with the School Committee.

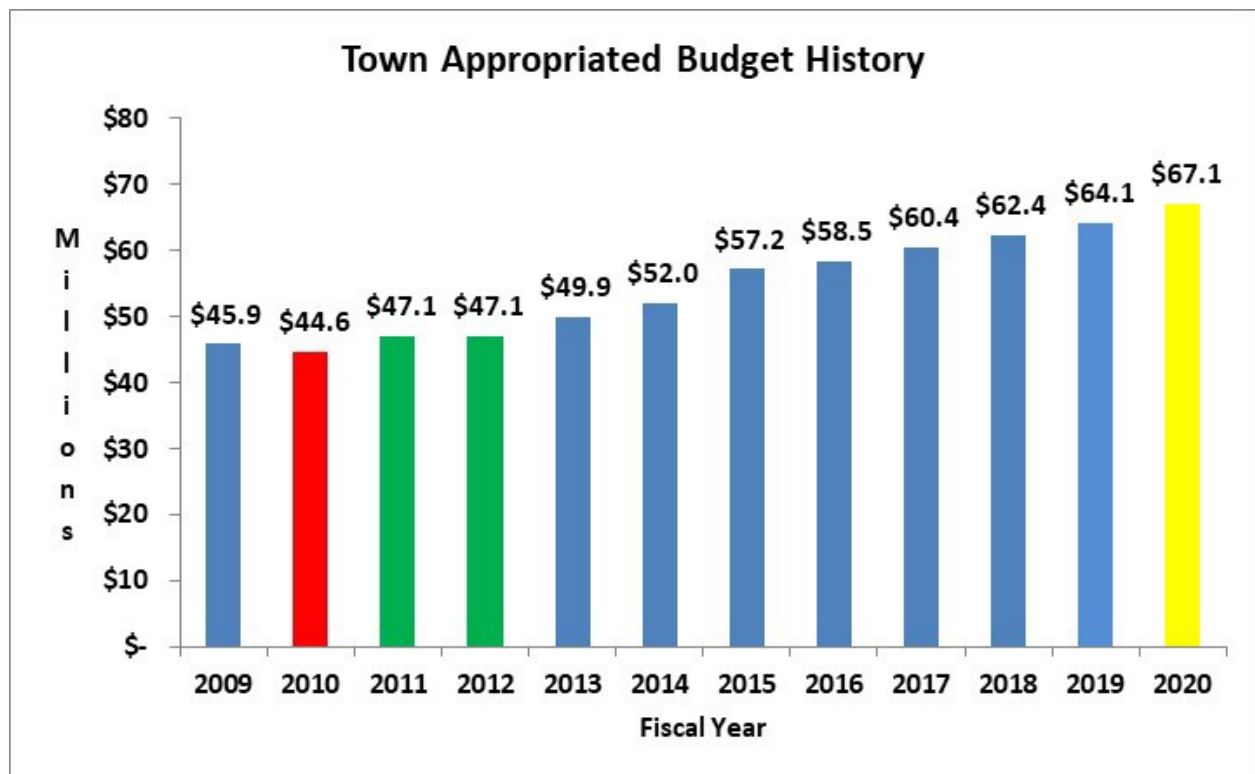
A detailed FY20 School Committee Budget Calendar is shown in the table on the next page.

FY20 Budget Calendar

Date	Event/Action
10/10/2018	Discuss Initial FY20 Budget Calendar.
October 2018	Administration begins development of Level-Services Budget with known/estimated cost forecasting.
October 2018	Review Budget Development Timeline with SLT, DLT & School Councils
10/24/2018	Discussion: School Committee FY20 Budget Priorities and Guidelines Vote: FY20 Budget Calendar
11/14/2018	Vote School Committee Guidelines and Fiscal Policies
12/12/2018	Budget Workshop#1
1/16/2019	School Committee Budget Workshop#2
1/23/2019	► Governor Baker Releases his State Budget Plan. State aid figures for Shrewsbury included.
January or February 2019	Presentation of Superintendent's Budget Recommendation
February 2019	Town Manager Releases Initial Town-wide Budget Recommendation
2/27/2019	Special Education Budget Presentation
3/13/2019	FY20 Budget Topics include: -Curriculum & Instruction Budget Presentation -Technology Budget Presentation -Public Hearing
3/16/2019	Finance Committee Hearing [Saturday morning]
3/27/2019	Vote on full-day kindergarten, preschool tuitions and school fee adjustments
April 2019	Budget Workshop#3, if needed
4/12/2019	House Ways & Means Committee budget released. Updated state aid figures to Shrewsbury.
4/18/2019	Finance Committee Public Hearing on ATM Warrant Articles and Operating Budget
4/23/2019	Board of Selectmen Vote on FY20 Budget
4/24/2019	School Committee Vote FY20 Budget Recommendation for Town Meeting
4/25/2019	Finance Committee Votes on ATM Warrant Articles and Operating Budget
5/16/2019	Pre-Town Meeting
May 20,22,23	Annual Town Meeting
July	State Legislature Finalizes State Budget-Final State Aid Figures Determined. Adjust budget plans as necessary.



FINANCIAL SECTION



Overview

This section of the budget document includes a variety of financial data presented in different ways to appeal to the myriad perspectives of its many readers. It includes graphs and charts to display historical comparisons and a visual representation of how funds are invested in education. It also includes the detailed budget plan separated by “responsibility center” which is a group of accounts under the supervision of a building principal or department manager.

The funding of public education comes from many sources, including the town appropriated operating budget, Chapter 70 state education aid, Special Education Circuit Breaker Reimbursement, federal and state grants, fees, and private grants/donations. This section of the budget document will provide both summary and detailed information on all sources of revenue and expenditures. It also provides a brief synopsis of the school finance metrics codified by Massachusetts statute and regulations.

School Committee Assumptions, Priorities, and Guidance

Underpinning the finances of the FY20 financial plan, are the agreed upon School Committee Policies and Guidelines voted in October 2018. These serve as a guidepost for both the development of this budget recommendation and our succeeding dialogue leading to a final budget.

Assumptions

It is assumed that the initial FY20 School Department Budget proposal will:

- Provide sufficient resources to maintain the excellence of our public education system and make targeted improvements where needed.
- Provide adequate resources to meet all legal mandates required of the school district.
- Reflect the terms of collective bargaining agreements and other contractual obligations.
- Provide sufficient resources to maintain a) the existing educational program and b) staffing levels necessary to meet mandates and priorities.
- Utilize the best available information to project changes in costs (such as tuitions) and revenues (such as state funding through the Chapter 70 and Circuit Breaker programs, grants, etc.).
- Estimate level funding of all federal and state grants and factor known increases or reductions from FY18.
- Review fee levels for all programs and adjust, as necessary, to reflect market price conditions and specific cost structure of each program, including potential adjustments related to how Full Day Kindergarten may evolve due to the Beal Building Project.
- Examine ways to reduce or shift costs in order to achieve district priorities without requiring additional funding allocations wherever possible.
- Given space constraints, the administration should assume it is most likely that no new School Choice seats will be voted by the School Committee for approval for the 2019-2020 school year.
- Consistent with prior practice, the initial budget proposal will take into consideration the town’s tax levy constraints.
- Budget document preparation will be modified to align with the best practices inherent in the Association of School Business Officials International (ASBO) Meritorious Budget Awards Program.

Priorities and Guidance

The initial FY20 School Department Budget proposal shall include resources to address each of the following priorities for Fiscal Year 2020:

- To address growing enrollment by keeping as many sections as possible within School Committee guidelines for class size. These guidelines are: Preschool: 15; Kindergarten: 17-19; Grades 1 & 2: 20-22; Grades 3-8: 22-24; Grades 9-12: 18-20.
- To continue investing in instructional materials, curriculum personnel, and staff professional development in order to ensure that the district's educational program meets local expectations for academic rigor, as well as state mandates.
- To make sufficient investments in technology in order to realize the educational and operational benefits available through digital resources and to provide sufficient capacity for the state's new testing system, while creating opportunities to benefit from short and long term cost efficiencies.
- To make investments in district-based programming and resources in order to provide high quality, cost effective opportunities to educate students within their own community's schools rather than specialized placements outside of the district.
- To provide sufficient resources towards the initial phasing-in of the district's new Strategic Priorities which were voted by the School Committee in December 2017.
- To provide sufficient staff resources to meet both growing enrollment and educational programming mandates [including special education] where necessary. Particular attention will be given to Shrewsbury High School where we are now at all-time high enrollment of 1,835 and we endeavor to keep intact a robust and varied Program of Studies.
- To provide sufficient resources [staffing, technology] to meet the growing demand of state reporting for students, staff, compliance requirements, and the ability to meet peak demand of new student enrollments during the summer while maintaining the integrity of the student registration process to include verification of residency in Shrewsbury.

Fiscal Summary- All Funds

As noted earlier, public schools are fueled by a number of revenue sources. Most of the revenues are restricted in their use and as a result are separately accounted for in our financial system. The chart below provides an “all in” overview of actual and budgeted expenditures in various categories that align with the reporting requirements of the MA DESE End of Year Report.

	FY14	FY15	FY16	FY17	FY18	FY19 Budget	FY20 Budget	Change from FY19 to FY20
Operating Budget- School Dept. Appropriation	\$ 52,040,646	\$ 57,196,278	\$ 58,455,519	\$ 60,407,383	\$ 62,375,000	\$ 64,137,607	\$ 67,080,933	\$ 2,943,326
	FY14	FY15	FY16	FY17	FY18	FY19 Budget	FY20 Budget	Change from FY19 to FY20
Special Revenue Funds								
Federal Grants	\$ 1,997,091	\$ 2,032,866	\$ 1,877,786	\$ 1,927,621	\$ 2,007,086	\$ 1,966,115	\$ 1,838,000	\$ (128,115)
State Grants	\$ 109,301	\$ 72,280	\$ 69,680	\$ 5,455	\$ 3,021	\$ -	\$ -	\$ -
Circuit Breaker	\$ 1,884,398	\$ 2,863,842	\$ 3,679,804	\$ 3,076,058	\$ 1,875,550	\$ 3,660,000	\$ 3,762,000	\$ 102,000
Private Grants & Gifts	\$ 258,339	\$ 280,403	\$ 224,621	\$ 219,162	\$ 287,618	\$ 250,000	\$ 254,000	\$ 4,000
School Choice & Other Day Tuition	\$ 1,457,291	\$ 1,456,343	\$ 1,168,909	\$ 930,285	\$ 1,067,279	\$ 1,248,788	\$ 1,108,000	\$ (140,788)
Athletics	\$ 311,962	\$ 375,407	\$ 368,720	\$ 385,640	\$ 417,603	\$ 365,650	\$ 400,000	\$ 34,350
School Lunch	\$ 1,603,434	\$ 1,470,630	\$ 1,550,185	\$ 1,781,401	\$ 1,948,664	\$ 1,802,500	\$ 2,000,000	\$ 197,500
Other Local Rec. [ESC, Bus & Activity fees, Facility Rent etc.]	\$ 2,442,146	\$ 2,817,546	\$ 3,102,905	\$ 2,974,160	\$ 3,417,876	\$ 2,972,500	\$ 3,400,000	\$ 427,500
Total	\$ 10,063,962	\$ 11,369,317	\$ 12,042,610	\$ 11,299,782	\$ 11,024,697	\$ 12,265,553	\$ 12,762,000	\$ 496,447
	FY14	FY15	FY16	FY17**	FY18	FY19 Estimate	FY20 Estimate	Change from FY19 to FY20
Town Expenditures*	\$ 23,079,997	\$ 21,974,861	\$ 21,964,736	\$ 25,245,382	\$ 23,273,177	\$ 22,882,860	TBD	TBD
Grand Total All Funds	\$ 85,184,605	\$ 90,540,456	\$ 92,462,865	\$ 96,952,547	\$ 96,672,874	\$ 99,286,020	TBD	TBD

* Includes Debt Service Payments, Insurance, Building & Grounds, Charter & School Choice.

** FY17 increase primarily due to \$3.1M HVAC projects completed at Paton and Spring Street Schools.

School Finance in Massachusetts and State Aid

The Education Reform Act of 1993 re-vamped school finance in Massachusetts with the primary goals of ensuring adequate and equitable funding in all public school districts across the Commonwealth. Spending minimums are established each year depending upon a district’s Foundation Enrollment and Foundation Budget. Subsequently, each community’s ability to pay for the Foundation Budget is assessed using the Aggregate Wealth Formula which measures a community’s relative wealth by benchmarking aggregate property and income levels. This assessment calculates a Target Share of the Foundation Budget that each community is required to fund and the remaining share is funded by the Commonwealth via Chapter 70 state aid. Each year the state ensures school districts meet their spending minimums by receiving detailed reports on revenues and expenditures and then calculating a district’s Net School Spending. In FY16, school districts, in the aggregate, expended 20.8% above the total statewide Foundation Budget amount.

The following pages detail the preliminary FY20 Foundation Enrollment, Foundation Budget, Town Required Contribution, and Chapter 70 State Aid Summary. Final data will be published in early July 2019 upon completion of the state budget process.

For many years there has been much discussion about the inadequacy of the Foundation Budget as a spending minimum determinant because actual costs for education have long since exceeded the cost assumptions built into the formula. The Foundation Budget Review Commission recently released their report and urged lawmakers to increase cost assumptions for staff health insurance and special education costs. It seems clear that any changes requiring a large influx of new dollars will likely be phased in over the span of several fiscal years. While there have been some incremental changes related to accounting for health insurance costs, and the Governor's FY20 budget plan incorporates more of the Commission's recommendations, it should be noted that Shrewsbury will not benefit from any of the proposed changes as the formula will only provide so called "Minimum Aid" due to the fact that the town's property and income wealth qualifies for a level of foundation aid that is actually less than the actual Chapter 70 aid it has already been receiving.

The chart on the next page depicts the FY19 Shrewsbury Public Schools Preliminary Foundation Enrollment and Foundation Budget. One notable change is the calculation method of incremental costs for "economically disadvantaged" students. The Massachusetts Department of Elementary and Secondary Education is now relying exclusively on data provided by other state agencies and not local district reporting.

Massachusetts Department of Elementary and Secondary Education

Office of School Finance

1/23/2019



FY20 Chapter 70 Foundation Budget

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	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
	Base Foundation Components										Incremental Costs Above the Base					
	Pre-School	-----Kindergarten----- Half-Day	Full-Day	Elementary	JrHigh/ Middle	High School	Early College or Innovation Pathways	Vocational	Special Ed In District	Special Ed Out of Dist	EL PK-5	EL 6-8	EL High	EcoDis	High Needs Increment	TOTAL*
Foundation Enrollment	74	326	29	2,318	1,471	1,919	0	106	226	59	93	24	27	810	0	6,043
1 Administration	14,502	63,886	11,366	908,494	576,529	752,114	0	41,545	611,325	165,372	8,019	2,587	3,492	42,201	0	3,201,432
2 Instructional Leadership	26,191	115,381	20,528	1,640,819	1,041,262	1,358,383	0	75,033	0	0	14,034	4,527	6,111	199,965	0	4,502,235
3 Classroom and Specialist Teachers	120,093	529,059	94,127	7,523,579	4,201,544	8,060,452	0	756,906	2,017,220	0	98,230	31,687	42,778	1,952,076	0	25,427,750
4 Other Teaching Services	30,800	135,688	24,142	1,929,665	881,497	957,351	0	52,881	1,883,450	2,526	14,034	4,527	6,111	0	0	5,922,672
5 Professional Development	4,749	20,923	3,724	297,724	204,822	259,084	0	23,660	97,309	0	4,009	1,293	1,746	94,705	0	1,013,749
6 Instructional Equipment & Tech*	17,382	76,574	13,624	1,088,950	691,046	1,442,416	0	139,429	84,935	0	10,024	3,233	4,365	14,515	0	3,586,494
7 Guidance and Psychological	8,738	38,494	6,850	547,488	462,453	756,259	0	41,774	0	0	6,014	1,940	2,619	79,048	0	1,951,677
8 Pupil Services	3,475	15,309	2,725	326,676	338,639	1,018,701	0	56,270	0	0	2,005	647	873	410,743	0	2,176,063
9 Operations and Maintenance	33,349	146,915	26,138	2,089,213	1,437,358	1,818,118	0	187,954	682,879	0	24,056	7,760	10,476	0	0	6,464,217
10 Employee Benefits/Fixed Charges*	38,434	169,319	30,124	2,407,902	1,573,654	1,857,311	0	147,959	762,712	0	22,051	7,113	9,603	315,762	0	7,341,945
11 Special Ed Tuition*	0	0	0	0	0	0	0	0	0	1,570,115	0	0	0	0	0	1,570,115
12 Total	297,713	1,311,548	233,346	18,760,511	11,408,804	18,280,190	0	1,523,411	6,139,831	1,738,013	202,477	65,315	88,175	3,109,015	0	63,158,349
13 Wage Adjustment Factor	100.0%															
14 Economically Disadvantaged Decile	3															
															Foundation Budget per Pupil	
															10,451	

*The wage adjustment factor is applied to underlying rates in all functions except instructional equipment, benefits and special education tuition.

The following chart shows the Final FY19 Town Total Required Contribution and Chapter 70 Education Aid. The Minimum [Town] Required Contribution is the dollar amount and percent of the Foundation Budget that must be funded locally. As one can see from the yellow highlights Shrewsbury's Target Share is 80.55%. According to the formula, Shrewsbury is 2.53% below this target for FY20 and therefore \$1.1M below our Required Minimum Contribution target. As a result, we are scheduled to receive only so called Minimum Aid for FY20 at \$20 per student for the year as displayed in the next chart.

Massachusetts Department of Elementary and Secondary Education
Office of School Finance



FY20 Chapter 70 Determination of City and Town Total Required Contribution

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<u>Effort Goal</u>		<u>FY20 Increments Toward Goal</u>	
1) 2018 equalized valuation	6,091,353,800	13) Required local contribution FY19	47,137,864
2) Uniform property percentage	0.3418%	14) Municipal revenue growth factor (DOR)	4.54%
3) Local effort from property wealth	20,819,295	15) FY20 preliminary contribution (13 raised by 14)	49,277,923
		16) Preliminary contribution pct of foundation (15 / 8)	78.02%
4) 2016 income	2,028,381,000	<i>If preliminary contribution is above the target share:</i>	
5) Uniform income percentage	1.4816%	17) Excess local effort (15 - 10)	
6) Local effort from income	30,052,876	18) 100% reduction toward target (17 x 100%)	
7) Combined effort yield (3 + 6)	50,872,170	19) FY20 required local contribution (15 - 18), capped at 90% of foundation	
		20) Contribution as percentage of foundation (19 / 8)	
8) FY20 Foundation budget	63,158,349	<i>If preliminary contribution is below the target share:</i>	
9) Maximum local contribution (82.5% * 8)	52,105,638	21) Shortfall from target local share (11 - 16)	2.53%
10) Target local contribution (lesser of 7 or 9)	50,872,170	22) Added increment toward target (13 x 1% or 2%)*	471,379
		*1% if shortfall is between 2.5% and 7.5%; 2% if shortfall > 7.5%	
11) Target local share (10 as % of 8)	80.55%	23) Special increment toward 82.5% target**	0
12) Target aid share (100% minus 11)	19.45%	**if combined effort yield > 175% foundation & target local share = 82.5% Combined effort yield as % of foundation	
		24) Shortfall from target after adding increments (10 - 15 - 22 - 23)	1,122,868
		25) FY20 required local contribution (15 + 22 + 23)	49,749,302
		26) Contribution as percentage of foundation (25 / 8)	78.77%

[See a listing of all 351 communities](#)

Because Shrewsbury remains below its required funding target, the only increase in state aid for FY20 in Governor Baker's Budget was Minimum Aid at \$20 per pupil as shown below. We remain hopeful that the House Ways and Means Committee Budget will increase the Minimum Aid allocation to \$50 per student as called for in the Foundation Budget Review Commission's recommendations.

As one can see from this graph, the amount of Chapter 70 state aid has seen only modest increases while both the Foundation Budget and Required Minimum Contribution continue to rise.

Massachusetts Department of Elementary and Secondary Education

FY20 Chapter 70 Summary

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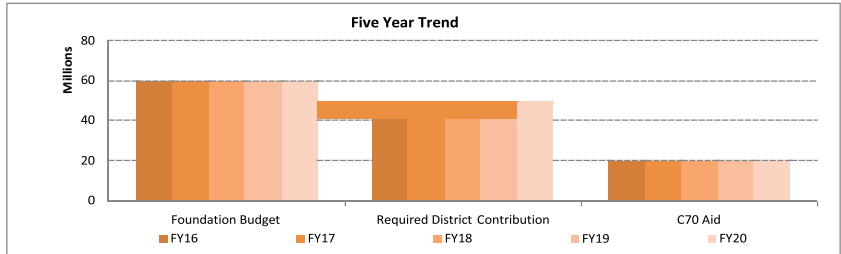


Aid Calculation FY20

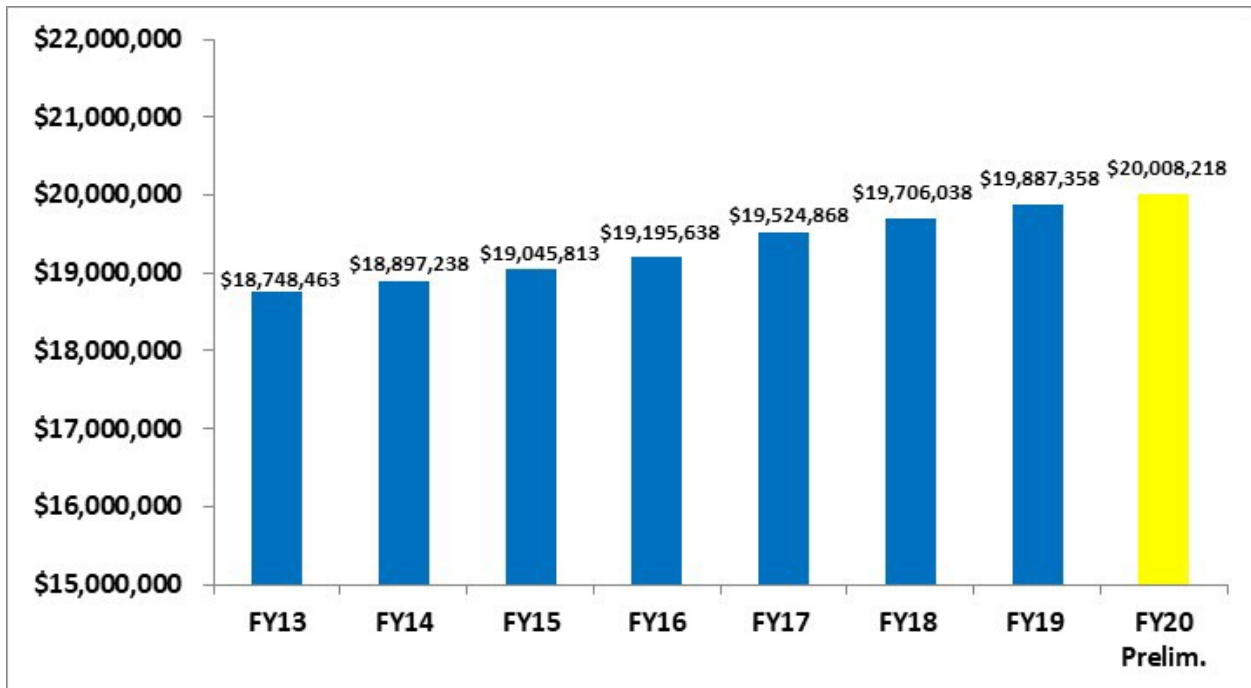
Prior Year Aid	
1 Chapter 70 FY19	19,887,358
Foundation Aid	
2 Foundation budget FY20	63,158,349
3 Required district contribution FY20	49,749,302
4 Foundation aid (2 - 3)	13,409,047
5 Increase over FY19 (4 - 1)	0
Minimum Aid	
6 Minimum \$20 per pupil increase	120,860
Non-Operating District Reduction to Foundation	
7 Reduction to foundation	0
FY20 Chapter 70 Aid	
10 Sum of line 1, 5, & 6 minus 7	20,008,218

Comparison to FY19

	FY19	FY20	Change	Pct Chg
Enrollment	6,044	6,043	-1	-0.02%
Foundation budget	60,487,338	63,158,349	2,671,011	4.42%
Required district contribution	47,137,864	49,749,302	2,611,438	5.54%
Chapter 70 aid	19,887,358	20,008,218	120,860	0.61%
Required net school spending (NSS)	67,025,222	69,757,520	2,732,298	4.08%
Target aid share	20.18%	19.45%		
C70 % of foundation	32.88%	31.68%		
Required NSS % of foundation	110.81%	110.45%		



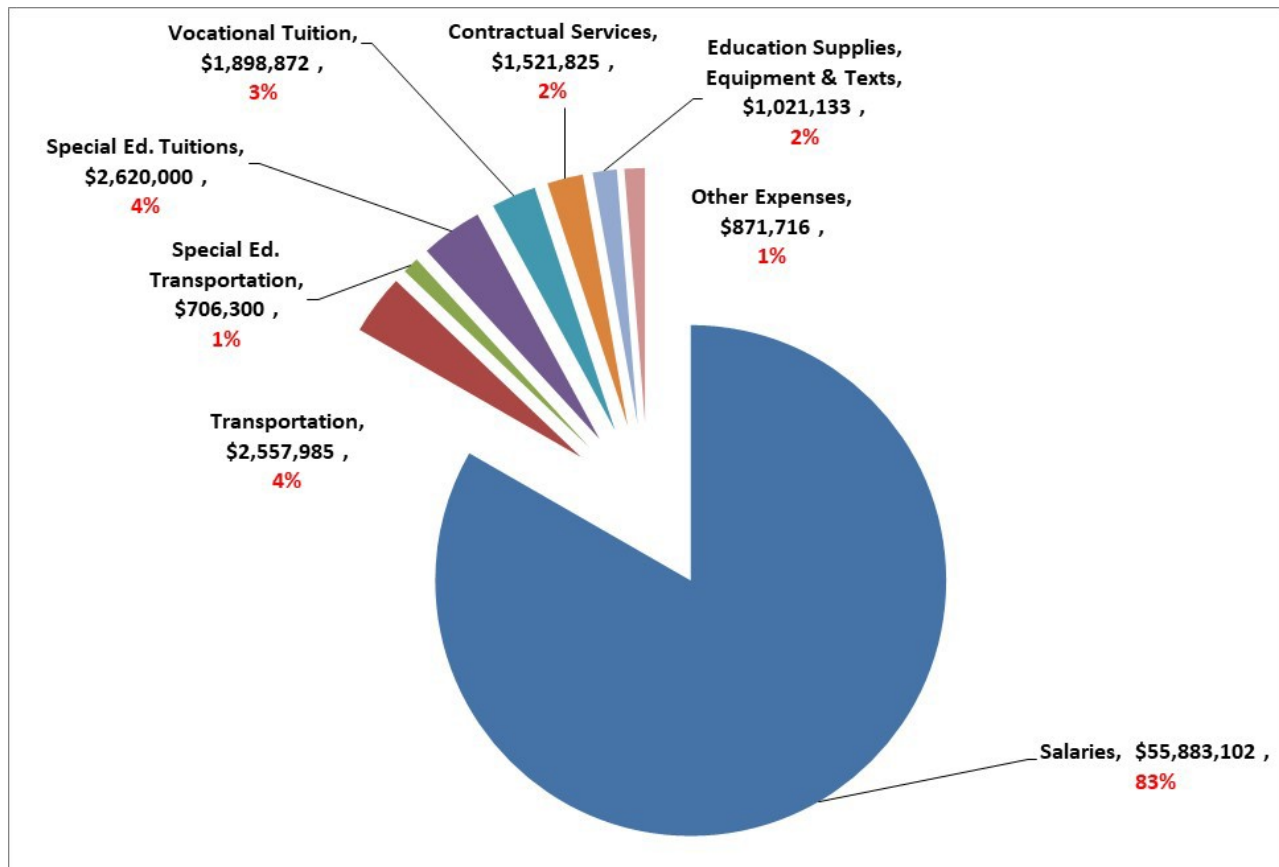
The graph below offers a close up view of Chapter 70 state aid over the last five years. Finally, it should be noted that all Chapter 70 Aid is considered a “General Fund” receipt and when distributed by the State of Massachusetts, it goes directly into the town’s general fund.



The Operating Budget-Town Appropriation

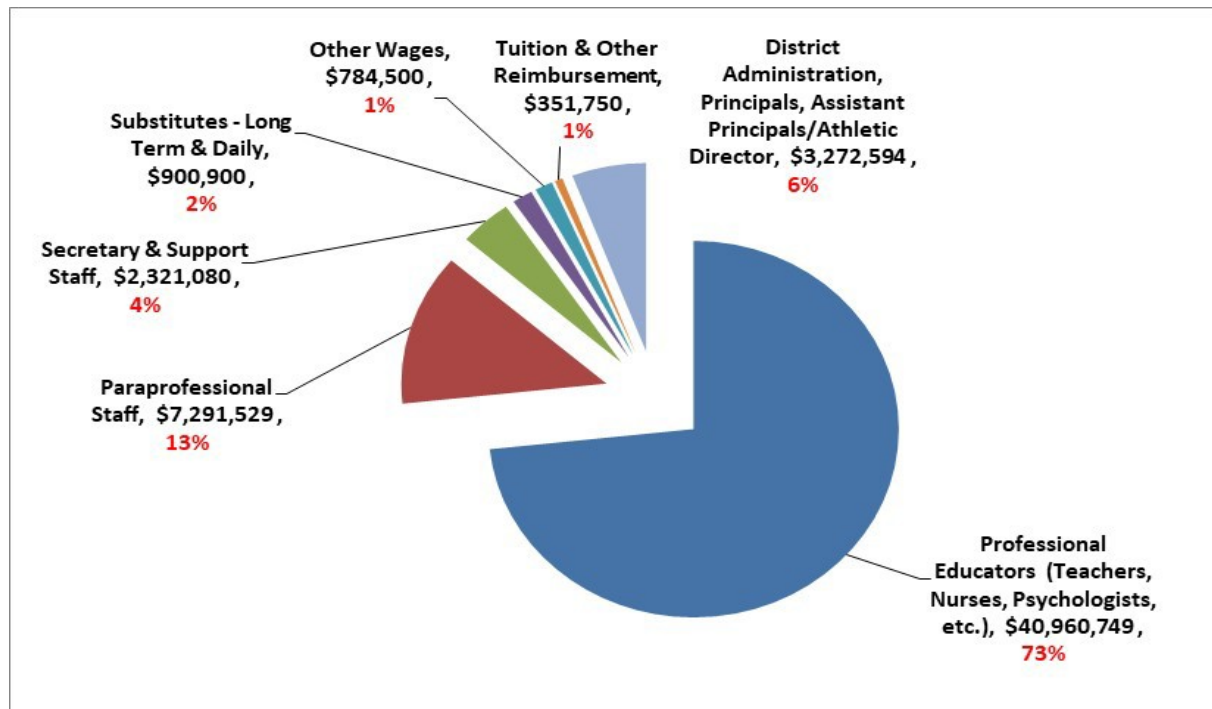
As noted earlier, the initial operating budget recommendation totals \$67,080,933. The operating budget submitted for approval at the Annual Town Meeting must receive the approval of the School Committee and a recommendation by the Town Finance Committee. Of course, the School Committee will continue its long tradition of working with the Finance Committee and Board of Selectmen to try to reach consensus on a final recommendation for an overall budget. Similarly, the superintendent will coordinate efforts and information with the town manager to this same end.

The following pie chart shows the allocation of the \$67.08M FY20 budget recommendation by major category of expense.



Public school systems are staff-intensive organizations and it is no surprise that 83% of the total is allocated towards staff salaries and wages. Two important factors to consider relative to this budget are that all employee insurance costs are budgeted and managed by the Town Treasurer's Office. Also, with respect to pension costs, teachers and administrators are required to pay a portion of their salary [5-11% depending on year entering service] to the Massachusetts Teachers' Retirement System and so there are no contributions from the town budget. Other school employees may be pension-eligible based on hours worked per year and if so also pay a portion of their salary [9-10% depending on earnings] to the Town of Shrewsbury Retirement System. The employer [town] contribution to the Town of Shrewsbury Retirement System is budgeted each year contingent upon the funding schedule in the valuation report, recommendation from the Retirement Board, and subject to available resources.

A further breakdown of the \$55.9M Salaries Category by major employee group category can be viewed in the following pie chart.



Town Appropriated Operating Budget

The following pages provide a finer level of detail of the district operating budget recommendation. The display is a summary presented by major categories of expense for ease of understanding with a line-item budget to show the finest level of detail.

School Committee Recap Sheet	Description	FY17 Budget	FY18 Budget	FY19 Budget	FY20 Budget	FY19-FY20 Difference	%	Notes
A1	Administrative Central Office, Principals & Unit B	2,771,897	\$ 2,952,969	\$ 3,071,111	\$3,272,594	\$201,483	6.56%	In neg. for Unit B. Shifted Asst. SPED Dir. here for FY20
A2	Unit A (Teachers & Nurses)	36,398,880	\$ 38,242,595	\$ 39,793,145	\$40,960,749	\$1,167,604	2.93%	In neg. for Unit A. Added Elem SPED Coord back in
A3	Aides/ABA/Paraprofessionals	5,884,240	\$ 6,090,204	\$ 6,767,321	\$7,291,529	\$524,208	7.75%	Inc. 2% & 2.5% COLA for ABA Techs per contract
A4	Secretaries, Technology & Other Non-Represented	2,027,286	\$ 2,196,402	\$ 2,372,039	\$2,321,080	-\$50,959	-2.15%	Shifted Asst. SPED Dir. to Admin
A5	Substitutes - Daily, Long Term & Sub Nurses	814,600	\$ 595,780	\$ 845,900	\$900,900	\$55,000	6.50%	Daily Sub. Rate Increase \$75 to \$90/day
A6	Other Wages (See Note 1)	769,282	\$ 696,547	\$ 739,382	\$784,500	\$45,118	6.10%	Increase summer SPED wages
A7	Employee Benefits	289,500	\$ 352,109	\$ 331,030	\$351,750	\$20,720	6.26%	Increase retiree sick leave budget
B1	Regular Education & Voke Transportation	1,973,667	\$ 2,037,865	\$ 2,066,380	\$2,557,985	\$491,605	23.79%	Contract rate increase, 2 more buses
B2	Special Education Transportation	343,365	\$ 480,113	\$ 585,000	\$706,300	\$121,300	20.74%	Bus monitor and contract rate increase
C1	Special Education Tuitions (See Note 2)	3,781,724	\$ 3,697,313	\$ 2,153,760	\$2,620,000	\$466,240	21.65%	Assumes FY20 CB rate of 72% for \$2.86M reim
C2	Vocational Tuitions	2,151,020	\$ 1,613,472	\$ 1,965,224	\$1,898,872	-\$66,352	-3.38%	Enrollment decrease projected from 118 to 112
D1	Administrative Contracted Services	515,961	\$ 485,665	\$ 553,401	\$586,833	\$33,432	6.04%	Add PowerSchool Reg. software
D2	Educational Contracted Services	700,760	\$ 430,783	\$ 693,970	\$679,910	-\$14,060	-2.03%	Modest decrease in some SPED contract svcs.
D3	Textbooks/Curriculum Materials	207,935	\$ 252,539	\$ 172,652	\$176,104	\$3,452	2.00%	Added 2% to all accounts
D4	Professional Development	227,587	\$ 235,825	\$ 247,973	\$255,082	\$7,109	2.87%	Most accounts increased 2%
D5	Educational Supplies & Materials	239,368	\$ 262,910	\$ 269,034	\$273,689	\$4,655	1.73%	Most accounts increased 2%
D6	Other Miscellaneous (i.e. Off. Supp., Ref. Mat.)	633,194	\$ 1,025,225	\$ 660,812	\$786,716	\$125,904	19.05%	Must replace network IT switches- end of life
D7	Equipment	592,118	\$ 665,600	\$ 764,473	\$571,340	-\$193,133	-25.26%	Decreased annual iPad lease payments
D8	Utilities - Telephone Exp.	85,000	\$ 61,084	\$ 85,000	\$85,000	\$0	0.00%	Level funding
	Total:	60,407,384	62,375,000	64,137,607	67,080,933	2,943,326	4.59%	

Note 1 Other Wages includes custodian & police details, extra duty & mentoring stipends, Summer Special Education salaries, and crossing guards.

Note 2 SPED Tuition projection year ending is net Special Education Circuit Breaker Reimbursement funding.

CHAR.									
ORG	OBJ	PROJ	CODE	ACCOUNT DESCRIPTION	FY18 Actual	FY19 Budget	FY20 Proposed	Difference	Notes
11120199	510500		AI	Superintendent Salary	190,549	190,549	194,360	3,811	
11141199	510510		AI	Bus & Fin Admin Salary	136,875	136,875	139,613	2,738	.897 FTE from Approp, remainder from other source(s)
11142199	510510		AI	Human Resources Admin Salary	123,146	123,146	125,609	2,463	.984 FTE from Approp remainder from other source(s)
12122199	510510		AI	Asst Superint Curr and Instruction	138,450	138,450	141,219	2,769	.976 FTE from Approp, remainder from other source(s)
20210199	510500		AI	Dir of PupPers Salary SW	26,752	26,752	28,844	2,092	.2 FTE for Asst Supt Student Services/Pupil Per
22145199	510510		AI	Info Tech Admin Salary	103,126	105,189	107,293	2,104	
26123299	510500		AI	SPED Assist Dir Sal/Other Admin Sal	0	0	112,883	112,883	Required DESE Accounting Change
26210299	510500		AI	Dir of SPED Salary SW	107,008	107,008	115,569	8,561	.8 FTE Asst Supt Student Services-title change
30220199	510501	6	AI	Principal Salary Oak	125,356	125,356	127,863	2,507	
30220199	510510	6	AI	Asst Principal Salary Oak	218,058	227,646	233,138	5,492	
35220199	510501	10	AI	Principal Salary Sherwood	128,731	128,731	131,306	2,575	
35220199	510510	10	AI	Asst Principal Salary Sherwood	214,397	222,667	228,062	5,395	
40220199	510501	7	AI	Principal Salary SHS	143,701	143,701	146,575	2,874	
40220199	510510	7	AI	Asst Principal Salary SHS	446,416	471,585	489,413	17,828	
51210199	510500		AI	Athletic Director Salary	106,801	111,116	112,783	1,667	
60220199	510501	1	AI	Principal Salary Beal	90,924	90,924	92,742	1,818	.7 FTE from Appropriation, remainder from other source(s)
62220199	510501	2	AI	Principal Salary Coolidge	98,999	100,350	102,357	2,007	.89 FTE from Appropriation, remainder from other source(s)
64220199	510501	3	AI	Principal Salary Paton	107,972	107,972	110,132	2,160	.88 FTE from Appropriation, remainder from other source(s)
68220199	510501	4	AI	Principal Salary Spring	110,655	110,655	112,869	2,214	.88 FTE from Appropriation, remainder from other source(s)
69220199	510501		AI	Principal Salary Floral	118,761	118,761	121,136	2,375	
69220199	510510	5	AI	Asst Principal Salary Floral	101,438	111,480	103,085	(8,395)	
70210191	510501		AI	Principal Salary Parker Rd	67,102	58,252	59,417	1,165	.57 FTE from Appropriation, remainder from other source(s)
99999999	999999		AI	Control Account	47,753	113,946	136,326	22,380	
Sub-Total Administrative Central Office, Principals & Un					2,952,969	3,071,111	3,272,594	201,483	
20320199	510500	1	A2	Nurse Salary BS	51,765	27,295	31,247	3,952	.5 FTE
20320199	510500	2	A2	Nurse Salary CS	82,893	84,544	85,807	1,263	1.0 FTE
20320199	510500	3	A2	Nurse Salary PS	80,370	82,352	83,582	1,230	1.0 FTE
20320199	510500	4	A2	Nurse Salary SS	68,085	73,976	78,735	4,759	1.0 FTE
20320199	510500	5	A2	Nurse Salary FS	80,370	100,448	98,685	(1,763)	1.3 FTE, Retirees replaced with New Hires
20320199	510500	6	A2	Nurse Salary OMS	173,201	90,424	100,592	10,168	2.4 FTE, Increase FTE change & salary
20320199	510500	7	A2	Nurse Salary HS	161,115	164,329	166,788	2,459	2.0 FTE
20320199	510500	8	A2	Nurse Salary PRD	72,525	38,785	41,603	2,818	.5 FTE
20320199	510500	10	A2	Nurse Salary SMS	101,599	109,756	113,240	3,484	1.4 FTE
20320199	510500		A2	Nurse Salary	0	91,091	93,430	2,339	Dir Salary
21230199	510500	1	A2	Teacher Salary Phys Ed BS	85,938	87,642	88,945	1,303	
21230199	510500	2	A2	Teacher Salary Phys Ed CS			88,570	88,570	Phs Ed & health teachers reclassified by new Director
21230199	510500	3	A2	Teacher Salary Phys Ed PS	78,828	81,533	38,405	(43,128)	Phs Ed & health teachers reclassified by new Director
21230199	510500	4	A2	Teacher Salary Phys Ed SS	43,944	44,823	45,495	672	Phs Ed & health teachers reclassified by new Director
21230199	510500	5	A2	Teacher Salary Phys Ed FS	88,638	90,396	140,387	49,991	Phs Ed & health teachers reclassified by new Director
21230199	510500	6	A2	Teacher Salary Phys Ed OMS	277,352	288,830	180,936	(107,894)	Phs Ed & health teachers reclassified by new Director
21230199	510500	7	A2	Teacher Salary Phys Ed HS	442,076	468,776	475,525	6,749	Phs Ed & health teachers reclassified by new Director
21230199	510500	10	A2	Teacher Salary Phy Ed SMS	130,075	156,803	238,144	81,341	Phs Ed & health teachers reclassified by new Director
22145199	510500		A2	Instructional Technology Salary	102,658	104,712	106,282	1,570	1.0 FTE
22210199	510500		A2	Dir of InsTech Salary SW	97,124	99,052	102,750	3,698	1.0 FTE
23210199	510500		A2	Dir Performing Arts Sal	73,213	104,713	77,706	(27,007)	Director pay & stipend change allocation
23230199	510500	1	A2	Teacher Salary Music BS	46,791	26,418	31,901	5,483	.5 FTE
23230199	510500	2	A2	Teacher Salary Music CS	20,591	45,963	52,612	6,649	.8 FTE

ORG	OBJ	PROJ	CHAR. CODE	ACCOUNT DESCRIPTION	FY18 Actual	FY19 Budget	FY20 Proposed	Difference	Notes
23230199	510500	3	A2	Teacher Salary Music PS	65,984	28,073	75,757	47,684	1.0 FTE, Retirees replaced with New Hires
23230199	510500	4	A2	Teacher Salary Music SS	25,510	74,690	36,115	(38,575)	.7 FTE, Retirees replaced with New Hires
23230199	510500	5	A2	Teacher Salary Music FS	88,263	90,021	91,741	1,720	1.0 FTE
23230199	510500	6	A2	Teacher Salary Music OMS	233,435	242,676	223,092	(19,584)	2.8 FTE, Retirees replaced with New Hires
23230199	510500	7	A2	Teacher Salary Music HS	250,009	222,343	254,433	32,090	2.9 FTE, Retirees replaced with New Hires
23230199	510500	10	A2	Teacher Salary Music SMS	67,490	69,578	116,709	47,131	1.4 FTE, Retirees replaced with New Hires
24210199	510500		A2	Dir of Art Salary SW	64,686	106,903	69,515	(37,388)	Director stipend & pay allocation change
24230199	510500	1	A2	Teacher Salary Art BS	46,151	48,611	23,835	(24,776)	.5 FTE less from prev. .4 FTE
24230199	510500	2	A2	Teacher Salary Art CS	24,474	26,132	54,791	28,659	.5 FTE increase from prev.,.8 FTE
24230199	510500	3	A2	Teacher Salary Art PS	30,546	40,486	44,146	3,660	.6 FTE
24230199	510500	4	A2	Teacher Salary Art SS	35,425	36,710	39,929	3,219	.7 FTE
24230199	510500	5	A2	Teacher Salary Art FS	124,808	120,116	125,433	5,317	1.4 FTE
24230199	510500	6	A2	Teacher Salary Art OMS	84,403	89,761	66,309	(23,452)	.5 FTE less from prev. 1.0 FTE
24230199	510500	7	A2	Teacher Salary Art HS	385,082	354,159	360,961	6,802	4.4 FTE
24230199	510500	10	A2	Teacher Salary Art SMS	106,042	113,429	154,210	40,781	2.0 FTE, Retirees replaced with New Hires
26123299	510500		A2	SPED Assist Dir Sal/Other Admin Sal	0	0	206,071	206,071	Required DESE Accounting Change
26230299	510500	1	A2	Teacher Salary SPED BS	360,192	379,106	317,456	(61,650)	Required DESE Accounting Change
26230299	510500	2	A2	Teacher Salary SPED CS	576,065	640,115	404,637	(235,478)	Required DESE Accounting Change
26230299	510500	3	A2	Teacher Salary SPED PS	536,140	428,389	354,336	(74,053)	Required DESE Accounting Change
26230299	510500	4	A2	Teacher Salary SPED SS	563,664	716,758	368,691	(348,067)	Required DESE Accounting Change
26230299	510500	5	A2	Teacher Salary SPED FS	679,885	581,036	581,722	686	Required DESE Accounting Change
26230299	510500	6	A2	Teacher Salary SPED OMS	1,115,999	1,180,055	935,522	(244,533)	Required DESE Accounting Change
26230299	510500	7	A2	Teacher Salary SPED HS	616,349	704,046	657,136	(46,910)	Required DESE Accounting Change
26230299	510500	8	A2	Professional Salaries PRP	525,518	602,963	189,394	(413,569)	Required DESE Accounting Change
26230299	510500	10	A2	Teacher Salary SPED SMS	1,296,746	1,329,996	1,221,383	(108,613)	Required DESE Accounting Change
26230299	510500		A2	Teacher Salary SPED	117,740	195,304		(195,304)	Required DESE Accounting Change
26232299	510500	1	A2	SPED Med/Thera Prof Sal BS	0		78,781	78,781	Required DESE Accounting Change
26232299	510500	2	A2	SPED Med/Thera Prof Sal CS	85,563		189,697	189,697	Required DESE Accounting Change
26232299	510500	3	A2	SPED Med/Thera Prof Sal PS	0		164,698	164,698	Required DESE Accounting Change
26232299	510500	4	A2	SPED Med/Thera Prof Sal SS	92,005		209,489	209,489	Required DESE Accounting Change
26232299	510500	5	A2	SPED Med/Thera Prof Sal FS	0		122,566	122,566	Required DESE Accounting Change
26232299	510500	6	A2	SPED Med/Thera Prof Sal OMS	0		148,145	148,145	Required DESE Accounting Change
26232299	510500	7	A2	SPED Med/Thera Prof Sal SHS	0		88,945	88,945	Required DESE Accounting Change
26232299	510500	8	A2	SPED Med/Thera Prof Sal Pkr	191,482		434,861	434,861	Required DESE Accounting Change
26232299	510500	10	A2	SPED Med/Thera Prof Sal SMS	0		182,712	182,712	Required DESE Accounting Change
26232299	510500		A2	SPED Med/Thera Prof Sal SPED	7,639		352,423	352,423	Required DESE Accounting Change
26232299	510800	2	A2	SPED Med/Thera Aide Sal CS	37,173		39,329	39,329	Required DESE Accounting Change
26232299	510800	4	A2	SPED Med/Thera Aide Sal SS	31,425		0	0	Required DESE Accounting Change
26280299	510500	1	A2	Psychologist Sal SPED BS	70,892	74,637	79,934	5,297	1.0 FTE
26280299	510500	2	A2	Psychologist Sal SPED CS	59,838	62,822	65,218	2,396	1.0 FTE
26280299	510500	3	A2	Psychologist Sal SPED PS	60,716	153,381	66,853	(86,528)	1.0 FTE Less from prev, 1.0 FTE
26280299	510500	4	A2	Psychologist Sal SPED SS	86,038	91,630	97,477	5,847	1.0 FTE
26280299	510500	5	A2	Psychologist Sal SPED FS	180,764	282,631	191,618	(91,013)	1.0 FTE Less from prev, 2.0 FTE
26280299	510500	6	A2	Psychologist Sal SPED OMS	94,836	351,130	97,852	(253,278)	Adjust Counsel/Psychologist job change, 1.0 FTE
26280299	510500	7	A2	Psychologist Sal SPED HS	189,056	285,822	160,971	(124,851)	Adjust Counsel/Psychologist job change, 2.0 FTE
26280299	510500	8	A2	Psychologist Sal SPED PRP	79,146	78,750	86,754	8,004	.89 FTE
26280299	510500	10	A2	Psychologist Sal SPED SMS	224,893	309,918	100,376	(209,542)	Adjust Counsel/Psychologist job change, 1.0 FTE

CHAR.				ACCOUNT DESCRIPTION	FY18 Actual	FY19 Budget	FY20 Proposed	Difference	Notes
ORG	OBJ	PROJ	CODE						
27210199	510500		A2	Teacher Salary ESL	899,315	1,122,817	108,881	(1,013,936)	Required DESE Accounting Change
27230199	510500	1	A2	Teacher Salary ESL BS			86,712	86,712	Required DESE Accounting Change
27230199	510500	2	A2	Teacher Salary ESL CS			159,829	159,829	Required DESE Accounting Change
27230199	510500	3	A2	Teacher Salary ESL PS			88,195	88,195	Required DESE Accounting Change
27230199	510500	4	A2	Teacher Salary ESL SS			0	0	Required DESE Accounting Change
27230199	510500	5	A2	Teacher Salary ESL FS			162,386	162,386	Required DESE Accounting Change
27230199	510500	6	A2	Teacher Salary ESL OMS			146,189	146,189	Required DESE Accounting Change
27230199	510500	7	A2	Teacher Salary ESL SHS			172,625	172,625	Required DESE Accounting Change
27230199	510500	10	A2	Teacher Salary ESL SMS			128,804	128,804	Required DESE Accounting Change
30212099	510500	6	A2	Curr/Coord Spec Salary OMS			220,405	220,405	Required DESE Accounting Change
30230199	510500	6	A2	Teacher Salary OMS	3,244,021	3,265,618	3,195,557	(70,061)	Required DESE Accounting Change, 40.0 FTE
30235299	510500	6	A2	Instr Coach Salary OMS			90,991	90,991	Required DESE Accounting Change, 2.0 FTE
30250199	510500	6	A2	Librarian Salary OMS	80,718	87,759	93,004	5,245	1.0 FTE
35212099	510500	10	A2	Curr/Coord Spec Salary SMS			215,363	215,363	Required DESE Accounting Change, 2.0 FTE
35230199	510500	10	A2	Teacher Salary SMS	3,308,504	3,408,869	3,286,851	(122,018)	Required DESE Accounting Change, 41.4 FTE
35250199	510500	10	A2	Librarian Salary SMS	23,338	23,805	70,669	46,864	.5 FTE increase 1.0 FTE
40230199	510505	7	A2	Tech Special Salary HS	130,555	139,250	146,605	7,355	2.0 FTE
40250199	510500	7	A2	Librarian Salary HS	85,188	86,892	88,195	1,303	1.0 FTE
41230299	510500	7	A2	Teacher Salary SPED HS	505,753	526,866	427,843	(99,023)	Required DESE Accounting Change, 5.0 FTE
41212299	510500	7	A2	HS SPED Dir Salary			113,934	113,934	Required DESE Accounting Change, 1.0 FTE
42210199	510500	7	A2	Dir of Math Salary HS	62,581	66,078	67,069	991	.6 FTE
42230199	510500	7	A2	Teacher Salary Math HS	1,386,482	1,543,383	1,422,659	(120,724)	Retirees replaced with New Hires/.75 FTE allocated to other sources, 17.8 FTE
43210199	510500	7	A2	Dir of Science Salary HS	64,356	68,050	69,070	1,020	.6 FTE
43230199	510500	7	A2	Teacher Salary Science HS	1,368,181	1,413,831	1,370,715	(43,116)	Retirees replaced with New Hires, 18.0 FTE
45210199	510500		A2	Dir of Health Salary SW	95,715	107,820	91,042	(16,778)	Phs Ed & health teachers reclassified by new Director
45230199	510500	2	A2	Teacher Salary Health CS	88,958	86,892	0	(86,892)	Phs Ed & health teachers reclassified by new Director
45230199	510500	3	A2	Teacher Salary Health PS	12,566	0	0	0	Phs Ed & health teachers reclassified by new Director
45230199	510500	4	A2	Teacher Salary Health SS	3,142		0	0	Phs Ed & health teachers reclassified by new Director
45230199	510500	5	A2	Teacher Salary Health FS	104,126	92,750	0	(92,750)	Phs Ed & health teachers reclassified by new Director
45230199	510500	6	A2	Teacher Salary Health OMS	88,263	90,021	127,336	37,315	Phs Ed & health teachers reclassified by new Director
45230199	510500	7	A2	Teacher Salary Health HS	243,749	245,166	263,327	18,161	Phs Ed & health teachers reclassified by new Director
45230199	510500	10	A2	Teacher Salary Health SMS	52,994	56,380	155,920	99,540	Phs Ed & health teachers reclassified by new Director
46210199	510500	7	A2	Dir of Social Sci Salary HS	64,356	68,050	69,070	1,020	.6 FTE
46230199	510500	7	A2	Teacher Salary Social Sci HS	1,244,705	1,301,092	1,357,621	56,529	16.4 FTE
47210199	510500	7	A2	Dir of English Salary HS	60,597	64,216	65,179	963	.6 FTE
47230199	510500	7	A2	Teacher Salary English HS	1,371,256	1,366,347	1,452,323	85,976	17.4 FTE
48210199	510500		A2	Dir of Guidance SW	62,763	65,939	66,928	989	.6 FTE
48270199	510500	7	A2	Guidance Salary HS	614,909	634,281	656,496	22,215	7.4 FTE
48271199	510500	6	A2	Adjust Counselor Oak	202,646		273,039	273,039	Required DESE Accounting Change, 3.0 FTE
48271199	510500	7	A2	Adjust Counselor SHS	91,672		94,140	94,140	Required DESE Accounting Change, 1.0 FTE
48271199	510500	10	A2	Adjust Counselor SHERWOOD	79,455		215,784	215,784	Required DESE Accounting Change, 2.4 FTE
56230199	510500	7	A2	FCS Teacher Salary HS	270,726	280,527	251,962	(28,565)	Retirees replaced with New Hires, 3.0 FTE
58210199	510500		A2	Dir of WLang Salary SW	83,028	83,770	68,181	(15,589)	.6 FTE
58230199	510500	6	A2	Teacher Salary WLang OMS	569,251	545,207	627,524	82,317	7.37 FTE
58230199	510500	7	A2	Teacher Salary WLang HS	1,050,925	1,091,904	1,116,840	24,936	13.2 FTE
58230199	510500	10	A2	Teacher Salary WLang SMS	189,893	238,366	154,512	(83,854)	2.6 FTE
59230199	510500	7	A2	Teacher Salary TechEd HS	85,188	86,892	88,195	1,303	1.0 FTE

ORG	OBJ	PROJ	CHAR. CODE	ACCOUNT DESCRIPTION	FY18 Actual	FY19 Budget	FY20 Proposed	Difference	Notes
59230199	510500		A2	Teacher Salary TechEd	93,005	70,340	95,628	25,288	1.0 FTE, New hire FY19 at highest salary
60230199	510500	1	A2	Teacher Salary BS	751,332	875,809	714,445	(161,364)	9.7 FTE from approproation, remainder for other source(s)
60250199	510500	1	A2	Librarian Salary BS	17,578	17,929	18,198	269	.2 FTE
62230199	510500	2	A2	Teacher Salary CS	1,498,329	1,466,068	1,447,659	(18,409)	18.5 FTE
62235299	510500	2	A2	Instr Coach Salary CS	0	0	79,206	79,206	Required DESE Accounting Change, 1.0 FTE
62250199	510500	2	A2	Librarian Salary CS	17,578	17,929	18,198	269	.2 FTE
64230199	510500	3	A2	Teacher Salary PS	1,205,256	1,291,336	1,220,083	(71,253)	16.0 FTE from approproation, remainder for other source(s)
64235299	510500	3	A2	Instr Coach Salary PS	0	0	99,816	99,816	Required DESE Accounting Change, 1.0 FTE
64250199	510500	3	A2	Librarian Salary PS	17,578	17,929	18,198	269	.2 FTE
68230199	510500	4	A2	Teacher Salary SS	1,510,481	1,453,534	1,415,190	(38,344)	16.0 FTE from approproation, remainder for other source(s)
68235299	510500	4	A2	Instr Coach Salary SS	0	0	97,181	97,181	Required DESE Accounting Change, 1.0 FTE
68250199	510500	4	A2	Librarian Salary SS	17,578	17,929	18,198	269	.2 FTE
69230199	510500	5	A2	Teacher Salary FS	2,850,636	3,034,099	2,739,855	(294,244)	32.15 FTE from approproation, remainder for other source(s)
69235299	510500	5	A2	Instr Coach Salary FS	0	0	171,957	171,957	Required DESE Accounting Change, 2.0 FTE
69250199	510500	5	A2	Librarian Salary FS	17,578	17,929	18,198	269	.2 FTE
70230199	510500	8	A2	Teacher Salary - Preschool	484,568	487,087	461,597	(25,490)	5.3 FTE from approproation, remainder for other source(s)
70235299	510500	8	A2	Instr Coach Salary PRP	0	0	99,441	99,441	Required DESE Accounting Change, 1.0 FTE
99999999	999999		A2	Control Account		191,551	606,341	414,790	
Sub-Total Unit A (Teachers & Nurses)					38,242,595	39,793,145	40,960,749	1,167,604	
26230299	510800	1	A3	Ins Aide Salary SPED BS	340,054	355,843	505,135	149,292	24.5 FTE
26230299	510800	2	A3	Ins Aide Salary SPED CS	305,798	370,650	440,189	69,539	13.5 FTE
26230299	510800	3	A3	Ins Aide Salary SPED PS	405,383	454,035	495,549	41,514	17 FTE
26230299	510800	4	A3	Ins Aide Salary SPED SS	297,085	360,287	384,585	24,298	12 FTE
26230299	510800	5	A3	Ins Aide Salary SPED FS	528,482	573,980	679,221	105,241	23 FTE
26230299	510800	6	A3	Ins Aide Salary SPED OMS	695,298	799,948	993,962	194,014	39.65 FTE
26230299	510800	7	A3	Ins Aide Salary SPED HS	753,904	841,789	850,339	8,550	34 FTE
26230299	510800	8	A3	Aides/Tutors Salaries	722,634	805,991	761,059	(44,932)	27.22 FTE
26230299	510800	10	A3	Ins Aide Salary SPED SMS	871,784	878,047	793,257	(84,790)	28.8 FTE
26230299	510800		A3	Ins Aide Salary SPED	0	204,857		(204,857)	
27230199	510800		A3	Aides/Tutors Salaries	69,979	18,371	18,268	(103)	.65 FTE
30230199	510800	6	A3	Aide & Tutor Salary OMS	49,584	32,149	51,383	19,234	2.0 FTE
30250199	510800	6	A3	Librarian Aide Salary OMS	12,438	0		0	
35250199	510800	10	A3	Librarian/Tutor Aide Salary SMS	44,083	13,034	22,546	9,512	.85 FTE
35340199	510800	10	A3	Tutor Salary SMS		17,911		(17,911)	
40230199	510800	7	A3	Ins Aide Salary HS	9,228	0		0	
58230199	510800	7	A3	Aides/Tutors Salaries	26,585	27,556	28,105	549	1.0 FTE
60230192	510800	1	A3	Kinder Ins Aide Salary BS	168,453	151,003	241,069	90,066	11.01 FTE
60230192	510800	1	A3	Tutor Salary BS		18,371		(18,371)	
60250199	510800	1	A3	Librarian Aide Salary BS	26,063	26,727	32,789	6,062	1.0 FTE
62230199	510800	2	A3	Ins Aide Salary CS	149,400	124,365	145,463	21,098	7.42 FTE
62230199	510801	2	A3	Tutor Salary CS	0	18,370	18,268	(102)	.65 FTE
62250199	510800	2	A3	Librarian Aide Salary CS	25,461	26,727	32,789	6,062	1.0 FTE
64230199	510800	3	A3	Ins Aide Salary PS	123,528	106,371	122,432	16,061	7.3 FTE
64230199	510801	3	A3	Tutor Salary PS		17,452	36,068	18,616	1.3 FTE
64250199	510800	3	A3	Librarian Aide Salary PS	25,074	26,727	32,789	6,062	1.0 FTE
68230199	510800	4	A3	Ins Aide Salary SS	136,418	99,974	121,263	21,289	6.87 FTE
68230199	510800	4	A3	Tutor Salary SS		16,075	33,538	17,463	1.3 FTE

CHAR.									
ORG	OBJ	PROJ	CODE	ACCOUNT DESCRIPTION	FY18 Actual	FY19 Budget	FY20 Proposed	Difference	Notes
68250199	510800	4	A3	Librarian Aide Salary SS	24,793	26,727	32,789	6,062	1.0 FTE
69230199	510800	5	A3	Ins Aide Salary FS	201,254	177,916	195,881	17,965	11.5 FTE
69230199	510801	5	A3	Tutor Salary FS		24,800	64,902	40,102	1.67 FTE
69250199	510800	5	A3	Librarian Aide Salary FS	39,732	41,624	51,155	9,531	1.0 FTE
70230191	510800	8	A3	Ins Aide Salary PRP		20,678	85,348	64,670	4.0 FTE
70230199	510800	7	A3	Aides/Tutors Salaries	37,710	20,966	21,388	422	1.0 FTE
99999999	999999		A3	Control Account		68,000	0	(68,000)	
Sub-Total					6,090,204	6,767,321	7,291,529	524,208	
10140199	510600		A4	System Wide Courier	60,091	55,000	55,000	0	
10310199	510600		A4	Census Taker	57,179	43,312	43,822	510	
11120199	510140		A4	Stipends	0	4,000	0	(4,000)	
11120199	510520		A4	Admin Support	59,632	58,796	59,971	1,175	
11141199	510520		A4	Bus & Fin Admin Support Salary	56,589	61,200	62,424	1,224	
11141199	510600		A4	Bus & Fin Clerical Salaries	126,406	113,126	115,382	2,256	
11142199	510520		A4	Human Resources Admin Support	86,886	107,406	109,554	2,148	
12122199	510600		A4	Asst Superint Admin Salaries	25,973	22,905	23,357	452	
20320199	510600		A4	PupPers Clerical Salary	37,838	38,595	39,370	775	
22290199	510600	7	A4	ETS Video Tech Salary	73,246	73,842	80,812	6,970	
22440199	510600		A4	Other IT Salaries	511,926	570,406	597,767	27,361	
26210199	510600		A4	Clerical Salaries	175,037	178,525	182,167	3,642	
26210299	510510		A4	SPED Assist Dir Sal	108,500	110,670		(110,670)	
30220199	510600	6	A4	Secretary Salary OMS	88,817	152,344	155,379	3,035	
35220199	510600	10	A4	Secretary Salary SMS	90,517	93,427	96,364	2,937	
40220199	510600	7	A4	Secretary Salary HS	200,203	268,235	244,041	(24,194)	
41210299	510600	7	A4	SHS SPED Secretary	31,058	0	32,317	32,317	
48210199	510600	7	A4	Guidance Secretary HS	112,107	112,986	115,638	2,652	
51210199	510520	7	A4	Athletic Trainer Salary	57,000	58,140	59,303	1,163	
60220199	510600	1	A4	Secretary Salary BS	28,065	23,350	23,796	446	
62220199	510600	2	A4	Secretary Salary CS	37,623	38,188	33,580	(4,608)	
64220199	510600	3	A4	Secretary Salary PS	44,015	44,248	45,120	872	
68220199	510600	4	A4	Secretary Salary SS	43,396	44,248	45,120	872	
69220199	510600	5	A4	Secretary Salary FS	84,296	86,590	88,296	1,706	
99999999	999999		A4	Control Account		12,500	12,500	0	
Sub-Total Secretaries, Technology & Other Non-Repres					2,196,402	2,372,039	2,321,080	(50,959)	
10230199	510700	1	A5	Subs Salary Daily BS	37,701	18,449	22,139	3,690	
10230199	510700	2	A5	Subs Salary Daily CS	26,285	32,083	38,500	6,417	
10230199	510700	3	A5	Subs Salary Daily PS	18,643	19,245	23,094	3,849	
10230199	510700	4	A5	Subs Salary Daily SS	25,289	16,863	20,236	3,373	
10230199	510700	5	A5	Subs Salary Daily FS	38,198	29,480	35,376	5,896	
10230199	510700	6	A5	Subs Salary Daily OMS	41,904	38,506	46,207	7,701	
10230199	510700	7	A5	Subs Salary Daily HS	54,125	57,325	68,790	11,465	
10230199	510700	8	A5	Sub Salaries Daily PRD	13,240	13,929	16,715	2,786	
10230199	510700	10	A5	Subs Salary Daily SMS	45,548	49,120	58,944	9,824	
10230199	510700		A5	Subs Salary Daily	54			0	
10230199	510705	1	A5	Long Term Subs Salary BS	17,100	41,366	41,366	0	
10230199	510705	2	A5	Long Term Subs Salary CS	0	56,673	56,673	0	
10230199	510705	3	A5	Long Term Subs Salary PS	31,535	38,764	38,764	0	

ORG	OBJ	PROJ	CHAR. CODE	ACCOUNT DESCRIPTION	FY18 Actual	FY19 Budget	FY20 Proposed	Difference	Notes
10230199	510705	4	A5	Long Term Subs Salary SS	19,350	13,527	13,527	0	
10230199	510705	5	A5	Long Term Subs Salary FS	38,751	60,884	60,884	0	
10230199	510705	6	A5	Long Term Subs Salary OMS	12,220	88,909	88,909	0	
10230199	510705	7	A5	Long Term Subs Salary HS	78,279	111,508	111,508	0	
10230199	510705	8	A5	Long Term Sub Salary PRD	0	18,584	18,584	0	
10230199	510705	10	A5	Long Term Subs Salary SMS	49,989	94,785	94,785	0	
20320199	510700	1	A5	Nurse Subs Salary BS	135	5,100	5,100	0	
20320199	510700	2	A5	Nurse Subs Salary CS	1,853	5,100	5,100	0	
20320199	510700	3	A5	Nurse Subs Salary PS	1,502	5,100	5,100	0	
20320199	510700	4	A5	Nurse Subs Salary SS	2,895	5,100	5,100	0	
20320199	510700	5	A5	Nurse Subs Salary FS	4,340	5,100	5,100	0	
20320199	510700	6	A5	Nurse Subs Salary OMS	4,089	5,100	5,100	0	
20320199	510700	7	A5	Nurse Subs Salary HS	26,245	5,100	5,100	0	
20320199	510700	10	A5	Nurse Subs Salary SMS	5,776	5,100	5,100	0	
20320199	510700		A5	Nurse Subs Salary	735	5,100	5,100	0	
Sub-Total Substitutes - Daily, Long Term & Sub Nurses					595,780	845,900	900,900	55,000	
10352199	510095		A6	Extra Duty Cont Salary	125,602	183,600	155,000	(28,600)	
10352799	510090	1	A6	Cust/Police OT Salary BS	0			0	
10352799	510090		A6	Cust/Police OT Salary	66,103	58,500	65,000	6,500	
10550899	510502		A6	Crossing Guard Salaries	33,549	33,500	34,200	700	
12235799	510140		A6	Mentoring Stipends SW	700	30,000	30,000	0	
20320199	510160		A6	Nurse Extra Duty - Summer	11,262	18,000	15,000	(3,000)	
25230299	510500		A6	Teacher Salary SPEDSum	160,809	155,000	165,000	10,000	
25230299	510800		A6	Ins Aide Salary SPEDSum	263,249	212,000	268,000	56,000	
27230199	510600		A6	Clerical Support - Sum Coord	1,782	1,782	1,800	18	
40230199	510500	7	A6	Professional Salaries	13,530	7,500	15,000	7,500	
48270199	510160		A6	Guidance Extra Duty - Summer	19,962	27,000	23,000	(4,000)	
99999999	999999		A6	Control Account		12,500	12,500	0	
Sub-Total Other Wages					696,547	739,382	784,500	45,118	
10230199	510920		A7	Employer Retirement Contributi	187,945	145,000	175,000	30,000	
10235199	510900		A7	Tuition Reimbursement Staff	152,626	175,000	165,000	(10,000)	
10520199	510395		A7	Long Term Disability Insurance	11,538	11,030	11,750	720	
Sub-Total Employee Benefits					352,109	331,030	351,750	20,720	
10330199	530310		B1	Pupil Transport RegDay	1,658,681	1,679,610	2,112,845	433,235	
10330199	530312		B1	McKenny Vento - Trans	61,660	50,000	55,000	5,000	
10330199	530313		B1	Foster Care Transportation	0	0	12,000	12,000	
10330199	530315		B1	Vocational Transportation	183,964	203,130	226,040	22,910	
23352199	530310	7	B1	Student Activity Transport	4,904	5,000	5,500	500	
40352799	530310	7	B1	StudAct Transport HS	9,494	11,000	11,000	0	
51351199	530310	7	B1	Athletic Transportation HS	119,163	117,640	135,600	17,960	
Sub-Total Regular Education & Voke Transportation					2,037,865	2,066,380	2,557,985	491,605	
25330299	530310		B2	Summer SPED Transportation	60,369	82,500	75,000	(7,500)	
26330299	530310		B2	Pupil Transport Service	108,487	192,500	261,000	68,500	
26330299	530340		B2	Bus Monitor	311,257	310,000	370,300	60,300	
Sub-Total					480,113	585,000	706,300	121,300	
25930299	530220		C1	TuitNonPublic Summer	56,897	125,182	108,000	(17,182)	
26910191	530250		C1	TuitPublic PreK	0			0	

ORG	OBJ	PROJ	CHAR. CODE	ACCOUNT DESCRIPTION	FY18 Actual	FY19 Budget	FY20 Proposed	Difference	Notes
26920196	530240		C1	Tuition Out of State School	545,014	446,521	600,000	153,479	
26930191	530220		C1	TuitNonPublic PreK-HS	2,548,176	421,128	612,000	190,872	
26940194	530230		C1	TuitColl Admin Serv MS	547,225	1,160,929	1,300,000	139,071	
Sub-Total Special Education Tuitions					3,697,313	2,153,760	2,620,000	466,240	
10910199	530210		C2	Occupational Day High School	1,613,472	1,943,224	1,887,872	(55,352)	
20910199	530220		C2	Tuition Recovery High School	0	22,000	11,000	(11,000)	
Sub-Total					1,613,472	1,965,224	1,898,872	(66,352)	
10140199	520100		D1	Advertising	4,185	4,000	4,250	250	
10140199	520820		D1	Medicaid	21,482	15,000	22,000	7,000	
10140199	520830		D1	E-Rate Charges	5,000	5,000	5,000	0	
10360899	510620		D1	School Security	46,390	56,000	51,604	(4,396)	
10411199	520095		D1	R&M - Vehicles	6,703	5,500	5,500	0	
10423199	520080		D1	R&M Equipment ConServ SW	12,007	14,000	14,000	0	
10530199	520140		D1	Rental of Equipment	133,180	140,000	140,000	0	
10620199	530580		D1	Meeting Support	9,828	4,500	4,500	0	
11110199	520320		D1	Legal Services	22,025	25,000	25,000	0	
11140199	520000		D1	Professional Services	6,037	13,000	13,000	0	
11140199	520120		D1	Data Processing	131,235	136,000	158,000	22,000	
20320199	520080		D1	R&M Equipment	690	750	750	0	
21423199	520080		D1	R&M Equipment Phys Ed	4,384	5,218	5,322	104	
22400199	520080		D1	R&M Equipment	16,070	61,520	61,520	0	
23423199	520080		D1	R&M Equipment Music	1,718	1,428	1,457	29	
24423199	520080		D1	R&M Equipment Art	402	765	780	15	
26210299	520320		D1	SPED Legal Fees	23,605	32,000	32,000	0	
26400199	520080		D1	R&M Equipment	676	3,500	3,500	0	
26940299	520330		D1	Administrative Services	7,500	6,250	7,700	1,450	
27210199	520354		D1	Translations ELL Interpreting	6,080		6,500	6,500	
30220199	520390	6	D1	Speakers and Consultants OMS	0	204	208	4	
35422199	520090	10	D1	R & M - Building ConServ SMS		2,040	2,081	41	
35422199	540030	10	D1	R&M Buildings Supp SMS	1,602	2,040	2,081	41	
40422199	520090	7	D1	R&M Buildings ConServ HS	2,650	2,040	2,081	41	
43423199	520080	7	D1	R&M Equipment Science HS	0	510	520	10	
51351199	520080		D1	R&M Equipment Athletics	19,070	15,300	15,606	306	
56423199	520080		D1	R&M Equipment FCS	2,645	306	312	6	
60423199	520080	1	D1	R&M Equipment ConServ BS		510	520	10	
62422199	520090	2	D1	R&M Buildings ConServ CS		306	312	6	
64423199	520080	3	D1	R&M Equipment ConServ PS	162	204	208	4	
68422199	520090	4	D1	R&M Buildings ConServ SS	338	510	520	10	
Sub-Total Administrative Contracted Services					485,665	553,401	586,833	33,432	
20230199	520370		D2	Health Services	13,500	20,400	0	(20,400)	
20230199	520370		D2	Health Services 2	0	37,500	0	(37,500)	
20320191	520354		D2	Translations	2,350	7,500	7,500	0	
20320199	520000		D2	Nurse Contract Service	0	18,000	100,000	82,000	
20320199	520330		D2	Physician Services	10,000	10,500	10,500	0	
25232299	520590		D2	SPED Summer Therapy	2,660	7,500	5,000	(2,500)	
26230199	520380		D2	Home/Hospital Tutoring	3,527	13,000	13,000	0	
26230299	520350		D2	Educational Services	102,610	130,000	130,000	0	

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ORG	OBJ	PROJ	CODE	ACCOUNT DESCRIPTION	FY18 Actual	FY19 Budget	FY20 Proposed	Difference	Notes
26230299	520354		D2	Translations	24,004	20,000	25,000	5,000	
26232299	520352		D2	Evaluations	3,854	38,760	10,000	(28,760)	
26232299	520610		D2	SPED Therapies	186,735	250,000	250,000	0	
26280199	520360		D2	Psychological Services	12,405	79,000	50,000	(29,000)	
30352164	570320		D2	Student Membership OMS	664	510	510	0	
40352175	520400		D2	Graduation Excercise	20,055	17,500	32,500	15,000	
51210199	520000		D2	Athletic Train ContServ	658	0	0	0	
51351199	530560	7	D2	Facility Rental HS	46,862	43,000	45,000	2,000	
51351199	520375	7	D2	Doctor Fees HS	900	800	900	100	
Sub-Total Educational Contracted Services					430,783	693,970	679,910	(14,060)	
12240199	540180		D3	Textbooks	214,548	129,508	132,098	2,590	
23240199	540180		D3	Texts/Ins Equip Music SW	2,408	2,224	2,268	44	
27240199	540180		D3	Texts/Ins Equip ESL SW	1,717	2,084	2,126	42	
30240199	540180	6	D3	Texts/Ins Equip OMS	3,193	4,080	4,162	82	
35240199	540180	10	D3	Texts/Ins Equip SMS	2,183	4,830	4,927	97	
40240199	540180	7	D3	Texts/Ins Equip HS	11,056	2,040	2,081	41	
43240199	540180	7	D3	Texts/Ins Equip Science HS	6,481	5,875	5,993	118	
46230199	540200	7	D3	Texts/Ins Equip Humanities	668	590	602	12	
58240175	540180		D3	Textbooks	0	2,550	2,601	51	
64240199	540180	3	D3	Texts/Ins Equip PS	2,334	4,080	4,162	82	
68240199	540180	4	D3	Texts/Ins Equip SS	3,977	4,590	4,682	92	
69240199	540180	5	D3	Texts/Ins Equip FS	3,974	10,200	10,404	204	
Sub-Total Text books/Curriculum Materials					252,539	172,651	176,104	3,453	
11110199	570020		D4	Dues & Memberships	18,523	13,750	15,000	1,250	
11110199	570060		D4	Conferences	7,947	3,750	5,000	1,250	
11120199	570050		D4	In State Conference	2,695	4,600	4,692	92	
12230199	570060		D4	Conference Registration	16,600	23,000	23,460	460	
12235199	520330		D4	ProDev Contractual Services	77,025	80,500	82,110	1,610	
12235199	570010		D4	Travel ProDev SW	10,199	2,500	2,550	50	
12235199	570020		D4	Dues & Memberships	5,875	3,500	3,570	70	
12235799	510095		D4	Curriculum Dev Stipends	49,166	55,000	56,100	1,100	
12235799	510096		D4	Prof Dev Stipends	1,125	11,736	11,971	235	
20235199	570060		D4	Conferences	0	510	520	10	
21235199	570020		D4	Dues & Memberships Phys Ed	1,237	1,632	1,665	33	
21235199	570060		D4	Conferences Phys Ed	0	0	0	0	
22235199	570020		D4	Dues & Memberships	0	450	459	9	
22235199	570060		D4	Conferences	5,012	4,000	4,080	80	
23235199	570020		D4	Dues & Memberships Music	1,450	1,428	1,457	29	
23235199	570060		D4	Conferences Music	1,225	1,224	1,248	24	
24235199	570020		D4	Dues & Memberships Art	0	357	364	7	
24235199	570060	7	D4	Conference Registration	0	0	0	0	
26210199	570060		D4	Conferences	1,445	1,750	1,785	35	
26235199	570020		D4	Dues & Memberships	1,000	630	643	13	
27235199	570020		D4	Dues & Memberships ESL	990	285	291	6	
27235199	570060		D4	Conferences ESL		735	750	15	
30235199	570020	6	D4	Dues & Memberships OMS	1,634	1,020	1,040	20	
30235199	570060	6	D4	Conferences ProDev OMS	2,272	3,060	3,121	61	

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ORG	OBJ	PROJ	CODE	ACCOUNT DESCRIPTION	FY18 Actual	FY19 Budget	FY20 Proposed	Difference	Notes
35235199	570020	10	D4	Dues & Memberships SMS	1,373	1,020	1,040	20	
35235199	570060	10	D4	Conferences ProDec SMS	1,027	2,550	2,601	51	
40235199	570020	7	D4	Dues & Memberships HS	6,770	5,256	5,361	105	
41235299	570020	7	D4	Dues & Memberships SPED HS	565	1,500	1,530	30	
42235199	570020	7	D4	Dues & Memberships Math HS	286	408	416	8	
45210199	570020		D4	Dues & Memberships	1,278	255	260	5	
45235199	570060		D4	Conferences Health	255	255	260	5	
46230199	570020	7	D4	Dues & Memberships Social SchS	125	204	208	4	
46235199	570060	7	D4	Conferences Social Sci HS	85	204	208	4	
47235199	570060	7	D4	Conferences English HS	0	816	832	16	
47235199	570020	7	D4	Dues & Memberships English HS	0	306	312	6	
48235199	570020		D4	Dues & Memberships Guidance	835	510	520	10	
51235199	570060	7	D4	Conferences HS	805	1,372	1,399	27	
51351199	570020		D4	Dues & Memberships	12,755	12,750	13,005	255	
56235199	570020		D4	Dues & Memberships FCS	0	204	208	4	
56235199	570060		D4	Conferences FCS	0	204	208	4	
58235199	570060		D4	Conferences WLang	2,020	1,020	1,040	20	
60235199	570060	1	D4	Conferences ProDev BS	620	1,020	1,040	20	
62235199	570060	2	D4	Conferences ProDev CS	200	510	520	10	
68235199	570010	4	D4	Dues & Memberships SS	89	204	208	4	
68235199	570020	4	D4	Conferences ProDev SS		714	728	14	
69235199	570020	5	D4	Dues & Memberships FS	1,317	1,274	1,299	25	
Sub-Total Professional Development					235,825	247,973	255,082	7,109	
12230199	540200		D5	Educational Supplies - MCAS	14,402	2,500	2,550	50	
20320199	540000		D5	PupPers Supplies SW	14,412	15,300	15,606	306	
21230199	540200	1	D5	Phys Ed Supplies BS	283	322	328	6	
21230199	540200	2	D5	Phys Ed Supplies CS	257	322	328	6	
21230199	540200	3	D5	Phys Ed Supplies PS	327	322	328	6	
21230199	540200	4	D5	Phys Ed Supplies SS	320	322	328	6	
21230199	540200	5	D5	Phys Ed Supplies FS	164	322	328	6	
21230199	540200	6	D5	Phys Ed Supplies OMS/SMS	759	322	328	6	
21230199	540200	7	D5	Phys Ed Supplies HS	1,414	321	327	6	
22260199	540000		D5	AV Supplies SW	2,757	7,069	7,210	141	
22260199	580600		D5	AV Equipment SW	25,655	36,316	36,316	0	
23230199	540200		D5	Ins Materials Music SW	778	1,690	1,724	34	
24230199	540200		D5	Ins Materials Art SW	22,732	18,409	18,777	368	
26230199	540300		D5	Testing Supplies	29,724	30,000	30,600	600	
26232299	540200		D5	Educational Supplies	30,876	50,000	51,000	1,000	
27230199	540200		D5	Ins Materials ESL SW		270	275	5	
30230164	540200		D5	Educational Supplies OMS	17,696	10,199	10,403	204	
35230164	540200		D5	Educational Supplies	14,738	10,010	10,210	200	
40230199	540200	7	D5	Ins Materials HS	4,296	5,610	5,722	112	
41230299	540200	7	D5	Ins Materials SPED HS	866	1,224	1,248	24	
42230199	540200	7	D5	Ins Materials Math HS	1,456	1,479	1,509	30	
43230199	540200	7	D5	Ins Materials Science HS	7,259	7,956	8,115	159	
45230199	540200	2	D5	Ins Materials Health CS	59	360	367	7	
45230199	540200	3	D5	Ins Materials Health PS	0	360	367	7	

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ORG	OBJ	PROJ	CODE	ACCOUNT DESCRIPTION	FY18 Actual	FY19 Budget	FY20 Proposed	Difference	Notes
45230199	540200	4	D5	Ins Materials Health SS	314	360	367	7	
45230199	540200	5	D5	Ins Materials Health FS	160	360	367	7	
45230199	540200	6	D5	Ins Materials Health OMS	345	360	367	7	
45230199	540200	7	D5	Ins Materials Health HS	373	414	422	8	
45230199	540200	10	D5	Ins Materials Health SMS	361	360	367	7	
46230199	540200		D5	Educational Supplies	710	591	603	12	
47230199	540200	7	D5	Ins Materials English HS	1,887	765	780	15	
51351199	540130	7	D5	Athletic Uforms & Equip HS	13,276	14,362	14,649	287	
56230199	540200	7	D5	Ins Materials FCS HS	9,276	11,032	11,253	221	
58230199	540200		D5	Ins Materials VLang SV	1,726	3,129	3,192	63	
59230199	540180	7	D5	Ins Materials TechEd HS	3,204	3,876	3,954	78	
59230199	540200	7	D5	Ins Materials TechEd HS	5,080	3,947	4,026	79	
60230199	540200	1	D5	Ins Materials PhysEd BS	6,452	5,841	5,958	117	
60250199	540170	1	D5	Library Supplies BS		204	208	4	
62230199	540200	2	D5	Ins Materials CS	7,346	7,715	7,869	154	
64230199	540200	3	D5	Ins Materials PS	6,178	5,100	5,202	102	
64250199	540270	3	D5	Library Supplies PS	188	204	208	4	
68230143	540200		D5	Educational Supplies	5,337	1,224	1,249	24	
69230199	540200	5	D5	Ins Materials FS	7,318	7,878	8,036	158	
69250199	540270	5	D5	Library Supplies FS	2,146	306	313	6	
Sub-Total Educational Sullpies & Materials					262,910	269,034	273,689	4,654	
10140199	540150		D6	Postage	25,099	30,000	30,000	0	
10210899	540280		D6	Copier Supplies	233,663	110,000	110,000	0	
10230199	570200		D6	Control Account	1,021	0		0	
10235199	570010		D6	Car Allowance/Mileage	17,206	18,000	18,000	0	
10340199	570000		D6	Other Charges & Expend	16,617	5,000	15,000	10,000	
10411199	540190		D6	Custodial Supplies	87,128	79,448	88,000	8,552	
10411199	570170		D6	Other - Moving Expenses	10,003	3,750	10,000	6,250	
11110199	540140		D6	Reference Materials	0	250	255	5	
11120199	570010		D6	Car Allowance/Mileage	8,700	8,700	9,000	300	
11140199	540220		D6	Office Supplies	1,331	12,500	12,750	250	
11145199	580700		D6	Admin Tech Hardware SW	2,186	3,500	3,500	0	
22245199	540250		D6	Ins Technology Supp SW	28,022	19,000	19,380	380	
22245199	570070		D6	Ins Tech Network Infrs & Main	264,965	42,000	136,000	94,000	
22245199	580800		D6	Ins Technology SW SV	98,698	100,000	103,000	3,000	
22245199	580900		D6	Ins Technology NW	149,501	133,000	133,000	0	
22250199	540140		D6	Books Periodicals Subs SV	7,797	14,687	14,981	294	
22250199	540270		D6	Library Supplies SV	7,180	1,040	1,061	21	
23210199	540140		D6	Reference Materials	0	102	104	2	
23210199	540220		D6	Office Supplies	411	408	416	8	
24210199	540220		D6	Office Supplies	0	102	104	2	
26210199	540220		D6	Office Supplies	1,827	1,000	1,020	20	
26210299	570010		D6	Car Allowance/Mileage	4,786	5,200	5,200	0	
30220199	540150	6	D6	Printing OMS	390	4,080	4,162	82	
30220199	540220	6	D6	Office Supplies OMS	911	2,550	2,601	51	
30235199	540000	6	D6	Supplies ProDev OMS	360	1,020	1,040	20	
30245199	540250	6	D6	Ins Technology Supplies OMS	1,839	2,550	2,601	51	

CHAR.									
ORG	OBJ	PROJ	CODE	ACCOUNT DESCRIPTION	FY18 Actual	FY19 Budget	FY20 Proposed	Difference	Notes
30245199	580800	6	D6	Ins Technology SW OMS	1,550	2,550	2,601	51	
30250199	540140	6	D6	Books Periodicals Subs OMS	1,965	2,040	2,081	41	
30250199	540270	6	D6	Library Supplies OMS	2,560	510	520	10	
30423199	540240	6	D6	R&M Equipment Supp OMS	210	2,040	2,081	41	
35220199	540150	10	D6	Printing SMS	299	3,060	3,121	61	
35220199	540220	10	D6	Office Supplies SMS	10,329	6,120	6,242	122	
35235199	540000	10	D6	Supplies ProDev SMS	335	1,020	1,040	20	
35250199	540140	10	D6	Books Periodicals Subs SMS	283	918	936	18	
35250199	540270	10	D6	Library Supplies SMS		204	208	4	
35423199	520080	10	D6	R&M Equipment ConServ SMS		510	520	10	
35423199	520240	10	D6	R&M Equipment Supp SMS		510	520	10	
40220199	540220	7	D6	Office Supplies HS	1,114	3,240	3,305	65	
40250199	540140	7	D6	Books Periodicals Subs HS	4,006	4,080	4,162	82	
48210199	540220		D6	Office Supplies	890	510	520	10	
48210199	540140		D6	Reference Materials	428	1,530	1,561	31	
51351199	510090	7	D6	Police Details HS	5,358	3,500	5,000	1,500	
51351199	540310	7	D6	Athletic Supp & Awards HS	7,269	8,322	8,488	166	
51526199	570280	7	D6	Athletic Insurance HS	3,536	3,607	3,607	0	
56210199	540220		D6	Office Supplies	0	204	208	4	
58210199	540140		D6	Reference Materials	59	153	156	3	
58210199	540220		D6	Office Supplies	75	204	208	4	
60220199	540220	1	D6	Office Supplies BS	1,414	2,040	2,081	41	
60245199	540250	1	D6	Ins Technology HW BS	0	204	208	4	
60250199	540140	1	D6	Books Periodicals Subs BS		204	208	4	
62220199	540220	2	D6	Office Supplies CS	1,966	1,428	1,457	29	
62235199	540000	2	D6	Supplies ProDev CS		816	832	16	
62423199	540240	2	D6	R&M Equipment Supp CS	938	1,020	1,040	20	
62730199	540140	2	D6	Capital Equipment CS		204	208	4	
64220199	540220	3	D6	Office Supplies PS	613	1,153	1,176	23	
64235199	540000	3	D6	Supplies ProDev PS	1,200	204	208	4	
64250199	540140	3	D6	Books Periodicals Subs PS	1,011	1,020	1,040	20	
68220199	540220	4	D6	Office Supplies SS	4,818	3,060	3,121	61	
68235199	540000	4	D6	Supplies ProDev SS		365	372	7	
68250199	540000	4	D6	Books Periodicals Subs SS	504	510	520	10	
69220199	540150	5	D6	Office Supplies FS	257	1,275	1,301	26	
69235199	540000	5	D6	Supplies ProDev FS		1,275	1,301	26	
69250199	540140	5	D6	Books Periodicals Subs FS	2,040	2,040	2,081	41	
69422199	540030	5	D6	R&M Buildings Supp FS	472	510	520	10	
69423199	540240	5	D6	R&M Equipment Supp FS	85	765	780	15	
Sub-Total					1,025,225	660,812	786,716	125,904	
Other Miscellaneous (i.e. Off. Supp., Ref. Mat.									
22245199	580700		D7	Ins Technology HW SW	659,381	753,355	560,000	(193,355)	iPad program leasing cost reduction
23245899	580700		D7	Technology Hardware	300	306	312	6	
23245899	580800		D7	Technology Software	175	306	312	6	
27245899	580800		D7	Technology Software	390	816	832	16	
30225199	580700	6	D7	Principal Tech HW OMS		1,020	1,040	20	
35225199	580700	10	D7	Principal Tech HW SMS	947	3,570	3,641	71	
35225199	580800	10	D7	Principal Tech SW SMS	0	1,020	1,040	20	

ORG	OBJ	PROJ	CHAR. CODE	ACCOUNT DESCRIPTION	FY18 Actual	FY19 Budget	FY20 Proposed	Difference	Notes
48245175	580800		D7	Technology Software	4,407	4,080	4,162	82	
			Sub-Total	Equipment	665,600	764,473	571,340	(193,133)	
10413199	520040		D8	Utility-Telephone	61,084	85,000	85,000	0	
			Sub-Total	Utility-Telephone Exp.	61,084	85,000	85,000	0	

FY18 Budget	FY19 Budget	FY20 Proposed	Difference
62,375,000	64,137,607	67,080,933	2,943,326
			Difference
			4.59%

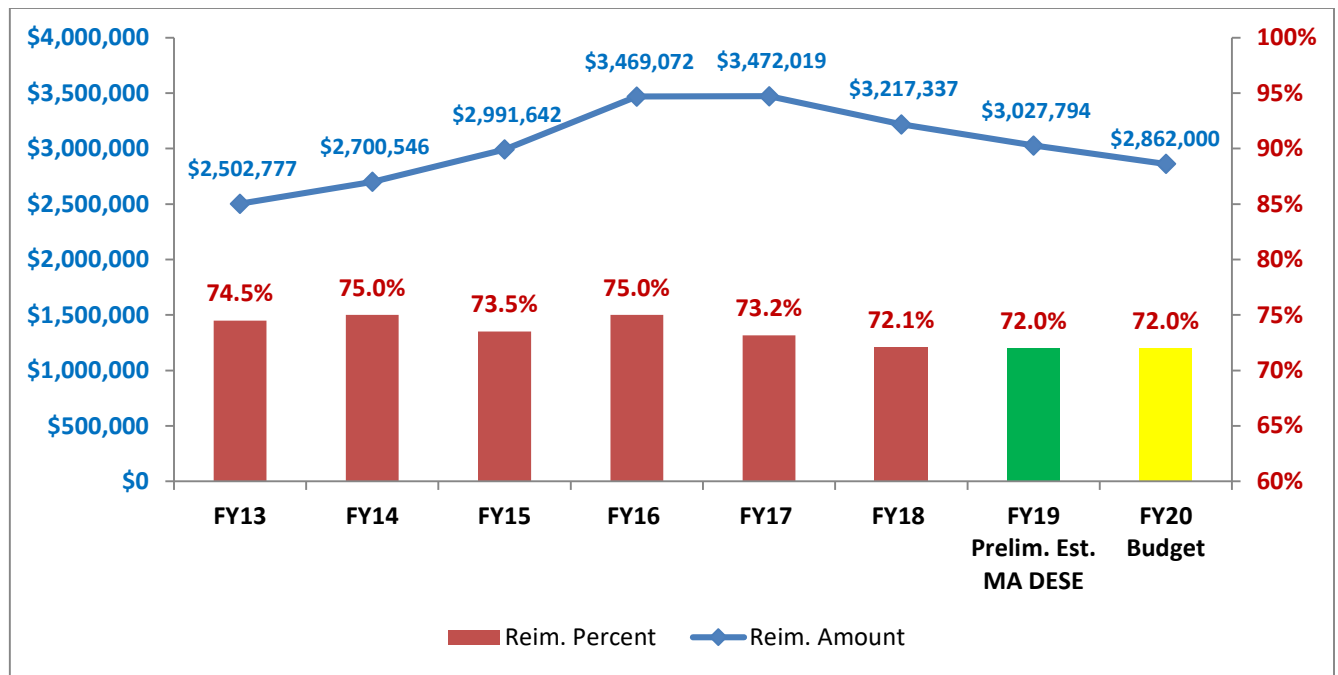
Special Education Circuit Breaker Reimbursement

The state special education reimbursement program, commonly known as the Circuit Breaker program, was started in FY04 to provide additional state funding to districts for high-cost special education students. The threshold for eligibility is tied to four times the state average foundation budget per pupil as calculated under the chapter 70 program, with the state paying “up to 75 percent of the costs above that threshold, subject to appropriation”. For example, in FY18 let's say the state average foundation budget per pupil is \$11,026. So if a special education student cost a district \$95,000, the district's eligible reimbursement for that student would be $(\$95,000 - (4 * \$11,026)) * .75 = \$38,171$.

For children placed in a school district outside their home town by the Department of Transitional Assistance or the Department of Children and Families, and for children who have no parents or guardians in the commonwealth, the reimbursement is 100 percent above the threshold rather than 75 percent. (The Department of Children and Families is the new name for the Department of Social Services.)

Circuit Breaker reimbursements are for the district's prior year's expenses. Each summer, districts submit claim forms to the Massachusetts Department of Elementary and Secondary Education [MA DESE] listing the types and amounts of special education instructional services provided to each student during the previous fiscal year. Administrative and overhead costs are not reimbursable. Standard rates for each type of service are established annually by MA DESE based on statewide surveys and are used to calculate the reimbursable cost for each student; this simplifies the claim process and minimizes the documentation which needs to be submitted. For students attending private 766 schools, the eligible cost for reimbursement is based on the approved tuition rate set by the state's Operational Services Division.

Payments are made to districts on a quarterly basis. Because the program is subject to appropriation, the first quarter's payments are usually calculated using an interim reimbursement rate of less than 75 percent. After all the claim forms have been received and reviewed, and the state verifies that there are sufficient appropriations to pay all claims, the reimbursements are re-calculated and a final reimbursement rate is calculated. The graph below depicts a five-year history of both the Circuit Breaker Program dollar reimbursement and the reimbursement rate.



Circuit Breaker claims are audited by MA DESE, and adjustments are made to future payments in the event of disallowed costs. The single biggest reason for costs being disallowed is that the services have not been clearly documented on the student's IEP. Only services that are required by the IEP are eligible for reimbursement.

Circuit Breaker reimbursements are deposited into a district's special education reimbursement account. These funds may be expended by the school committee in the year received or in the following fiscal year for any special education- related purposes, without further appropriation. As with all special revenues, the district must make a projection on the upcoming fiscal year's estimated amount. For FY20, we have estimated \$2.86M in Circuit Breaker reimbursement which is used to offset or lower our appropriations budget for out-of- district tuition costs.

Federal and State Grants

Like all Massachusetts school districts, Shrewsbury receives a number of federal and state entitlement grants. These are typically allocated towards a targeted group of students to support their educational programs and fulfill mandated services. The chart below displays a five-year history of grant funding demonstrating the ebbs and flows of certain grant-funded programs.

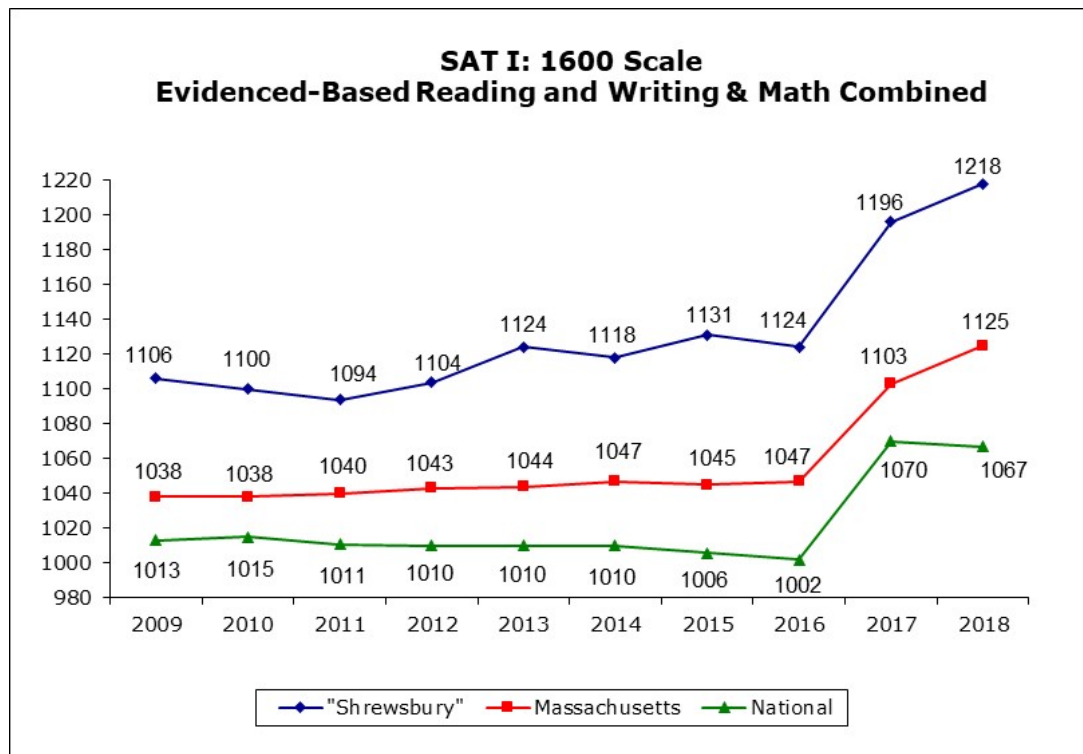
Grant	State Code	FY15	FY16	FY17	FY18	FY19		1 Year Difference	5 Year Difference	Federal [F] or State [S]
Teacher Quality Grant (Title IIA)	140	\$85,455	\$86,287	\$84,280	\$106,953	\$89,949		(\$17,004)	\$4,494	F
English Language Acquisition (Title III)	180	\$28,420	\$30,045	\$29,580	\$32,474	\$28,433		(\$4,041)	\$13	F
Immigrant Grant (Title III)	184	\$7,950	\$0	\$822	\$803	\$0		-\$803	-\$7,950	F
Special Education Entitlement Grant	240	\$1,424,658	\$1,408,178	\$1,460,831	\$1,485,349	\$1,460,644		(\$24,705)	\$35,986	F
Secondary Transition Sys. Improvement	243	\$0	\$0	\$15,000	\$0	\$0		\$0	\$0	F
Early Childhood- Special Education	262	\$33,934	\$33,890	\$33,573	\$31,868	\$33,342		\$1,474	(\$592)	F
Special Education Program Improvement Grant	274	\$47,463	\$47,846	\$47,846	\$0	\$0		\$0	(\$47,463)	F
Early Childhood- Special Education Entitlement	298	\$8,000	\$3,000	\$2,250	\$0	\$0		\$0	(\$8,000)	F
Education for Disadvantaged Children (Title I)	305	\$189,672	\$337,755	\$206,874	\$358,371	\$199,622		(\$158,749)	\$9,950	F
Student Support & Acad Enrichment	309	\$0	\$0	\$0	\$5,297	\$26,069		\$20,772	\$26,069	F
Academic Support Services	632	\$9,500	\$6,700	\$0	\$0	\$0		\$0	(\$9,500)	S
Full Day Kindergarten Grant	701	\$79,800	\$62,380	\$0	\$0	\$0		\$0	(\$79,800)	S
Totals		\$1,914,852	\$2,016,081	\$1,881,056	\$2,021,115	\$1,838,059		-\$183,056	-\$76,793	
								-9.06%	-4.01%	

Note: Fluctuations in annual Title 1 funding [State Code 305] are due to changes in Shrewsbury's "students in poverty level" that go over or under the 5% threshold.

When we are at 5% or greater, we receive an additional allocation of funding. When we fall below 5%, we do not receive the additional funding.

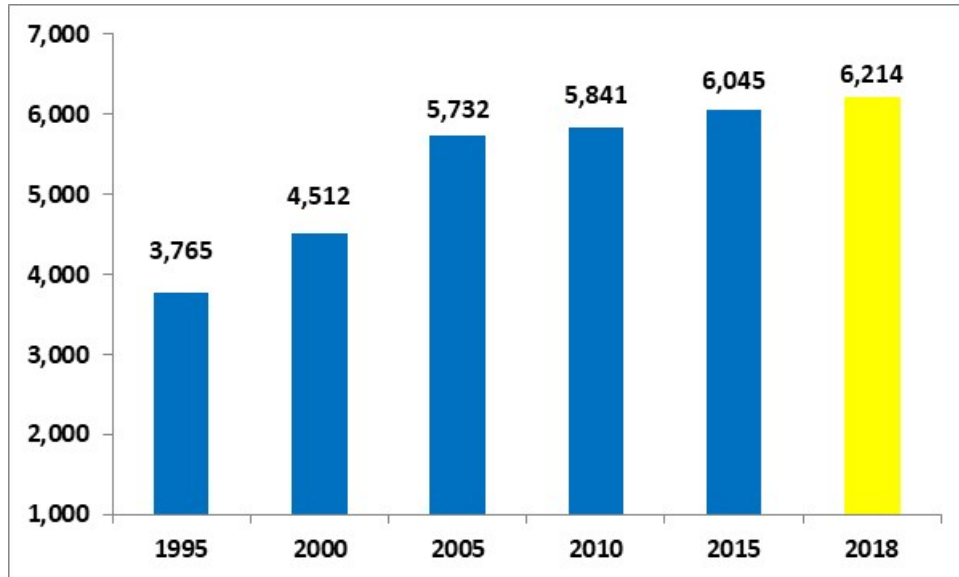


INFORMATIONAL SECTION



ENROLLMENT AND CLASS SIZE

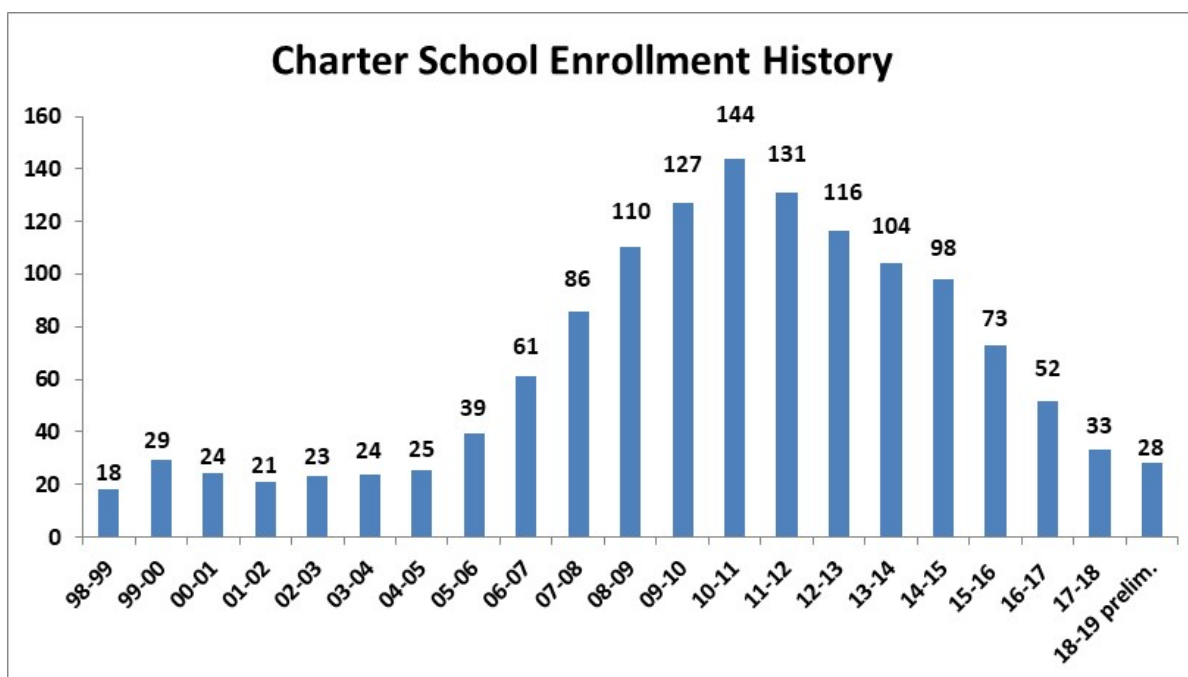
As noted earlier, school district enrollment has grown significantly over the past two decades. Preschool through grade 12 enrollment spiked by 65% from 1995 to 2018, an increase of 2,449 students.



The district and community responded to this growth with new school buildings, the addition of modular classrooms, leasing space, and the renovation of existing facilities. During this time period, public policy has evolved with respect to public education and parents now have more options in selecting a public education for their son or daughter.

Charter School Enrollment

The number of charter schools has increased along with participation in the School Choice Program. Shown in the chart below is the historical enrollment of Shrewsbury school-age children attending charter schools. Most charter school students from Shrewsbury enrolled either at the Advanced Math and Science Academy in Marlboro or Abby Kelley Foster Charter Public School in Worcester.



Interestingly, charter school enrollments have been decreasing since the 2010-2011 school year. This is very advantageous from a financial perspective as the tuition charge per student is roughly the district's average cost per pupil. The district has been making a concerted effort to retain students as their continued enrollment in the district comes with little marginal cost and avoids the average cost per pupil charge.

School Choice Enrollment

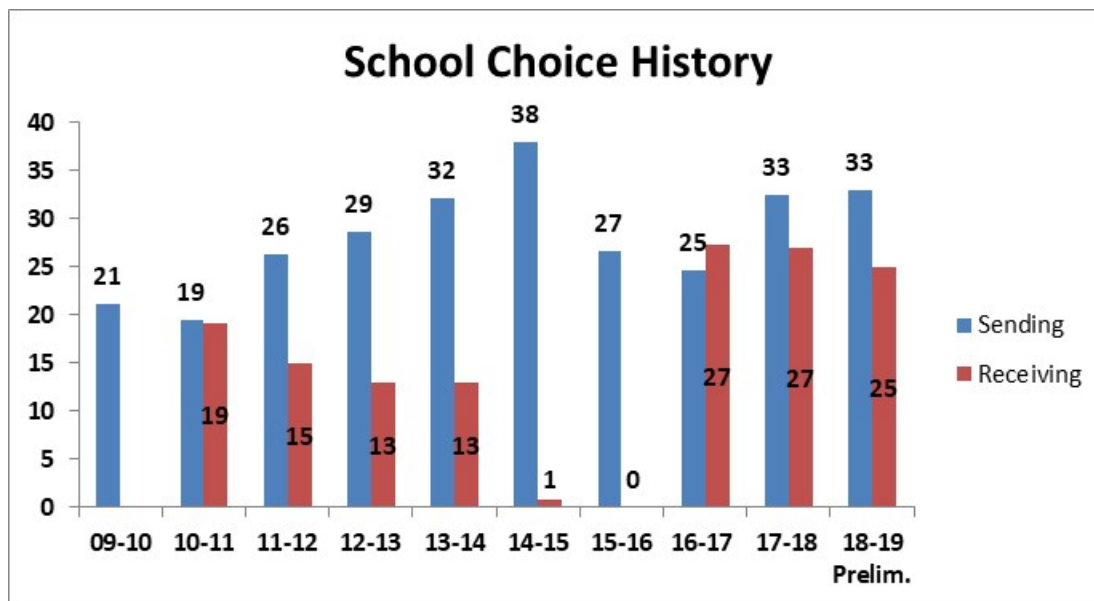
School Choice is another option for both parents and the school district. The chart below depicts both the students who have opted to attend another public school that accepts school choice enrollments [blue bar] and also the students that our school district opted to enroll beginning in the 2010-2011 school year. It is important to note that in the 2010-2011 school year the school committee voted to open up to 20 seats for grade 9 students. Once those students enroll via a lottery process they are entitled to remain in the district until graduation. Clearly, of the cohort of 19 students who enrolled for grade 9 only 13 remained through graduation. [One student was retained to repeat grade 12 during the 2014-2015 school year.]

The decision to allow students from other communities to enroll in the district is one that is reviewed annually. Per state regulation all districts must allow school choice students to enroll in their district unless they vote annually to not allow School Choice enrollment. Alternatively, the district can decide to enroll a specific number of students by grade level. But again, once a student is enrolled they are entitled to remain until graduation.

The FY17 budget process was an opportunity for the school committee to reconsider this topic. As part of the overall FY17 plan, and in an effort to create a new recurring revenue, the School Committee voted to accept up to 30 School Choice students in the 2016-2017 school year in the following grade levels: Grade 2= 9 students, Grade 4=6 students, Grade 5=5 students, Grade 6=10 students. As of this writing, the district has 25 student School Choice students enrolled as seen in the chart below.

For each student we enroll the district will receive \$5,000 in tuition that goes into the School Choice Revolving Fund and is available for use by the school committee to offset teacher salary costs. As part of the FY20 financial plan, the district has budgeted for \$125,000 in revenue expecting that 25 students will persist into the next school year.

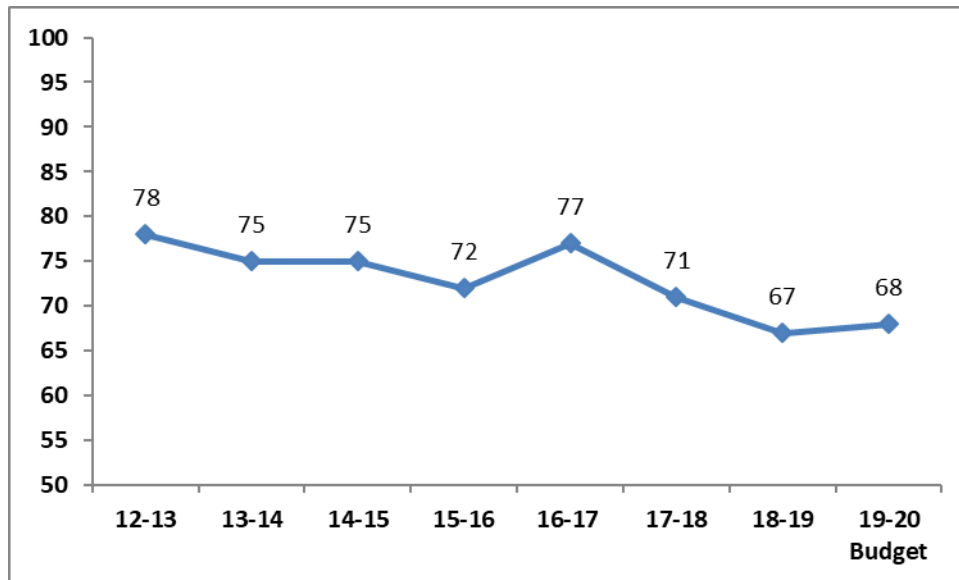
It is also pertinent to note that of the 33 School Choice students attending other area school district four of them are attending Full-Day Kindergarten in other districts, likely as a result of Shrewsbury not offering universal, tuition-free, Full Day Kindergarten for all of our students. Consequently, Shrewsbury pays \$20,000 in tuition to those districts for these four students.



Special Education Out-of District Enrollment

Due to the complex educational, behavioral, and or medical needs of some children, they cannot be educated in the district. As a result of their Individualized Education Plan, these students are enrolled in out-of-district special education schools. The chart below depicts these budgeted enrollments. Predicting which students will be out-placed and the associated budget resources needed is often a difficult process and has wide variations from the budget.

Special Education Out of District Placements-Budgeted



Recovery High School Enrollment

Not included in the special education numbers above are students enrolled in the newly opened Recovery High School located in Worcester, MA. This is a therapeutic environment for high-school aged students who are engaged in overcoming a drug or alcohol addiction. Shrewsbury Public Schools is still financially responsible for these students. Currently, there are no students enrolled but we have budgeted for an enrollment of one student next year. Students and/or parents must opt into and be accepted by this school.

Vocational/Technical High School Enrollment

Each year a number of ninth graders opt to enroll at Assabet Valley Regional Technical High School located in Marlboro, MA. This school offers eighteen different "Chapter 74" vocational/technical programs that students can explore and ultimately select one for their trade skills development. For FY20 the tuition per student is \$16,856. In addition, the district contracts three buses for transportation to and from Shrewsbury to the school. The chart below shows the recent enrollment by grade and projected enrollment for the 2019-2020 school year [FY20].

Vocational/Technical High School Enrollment History

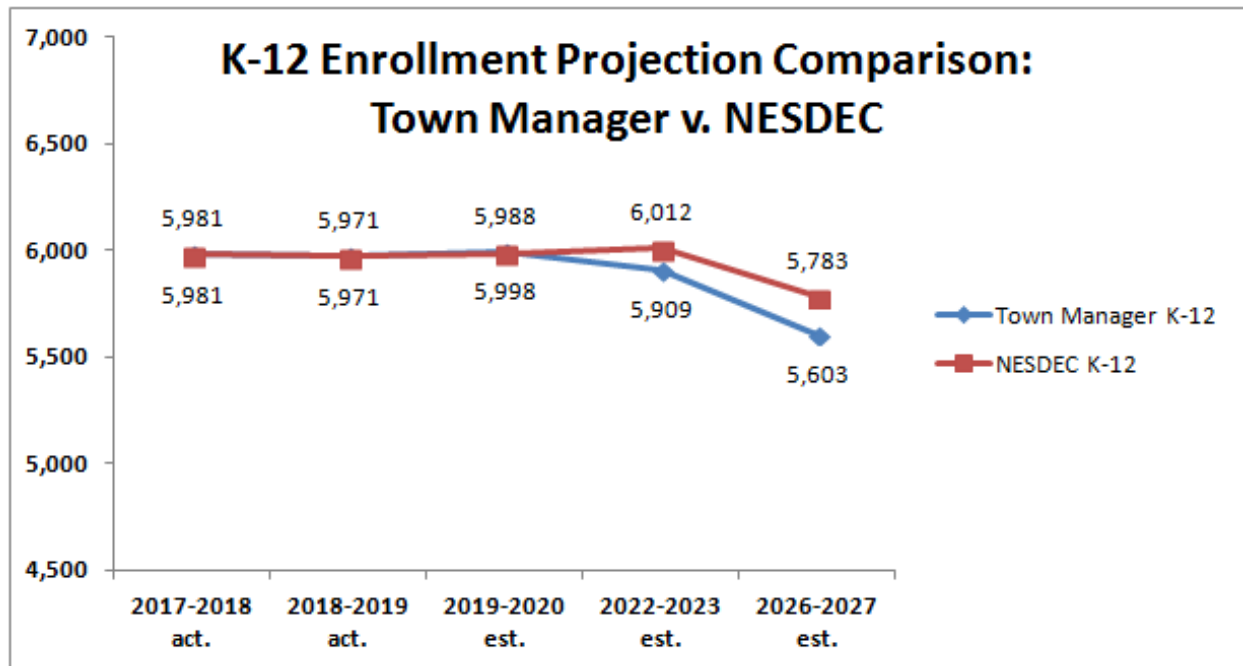
	School Year								
	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20 Budget
Grade 9	40	28	37	35	37	18	28	34	34
Grade 10	29	36	29	37	25	31	20	27	34
Grade 11	38	31	37	25	35	24	28	18	26
Grade 12	25	32	28	37	24	35	22	26	18
Total	132	127	131	134	121	108	98	105	112

Per state law and for budgetary reasons, current eighth grade students must apply no later than April 1, 2019 to be considered by the Shrewsbury Superintendent of Schools for approval for enrollment in the 2019-2020 school year. Additionally, students must meet all application and admissions requirements of Assabet Valley Technical High School.

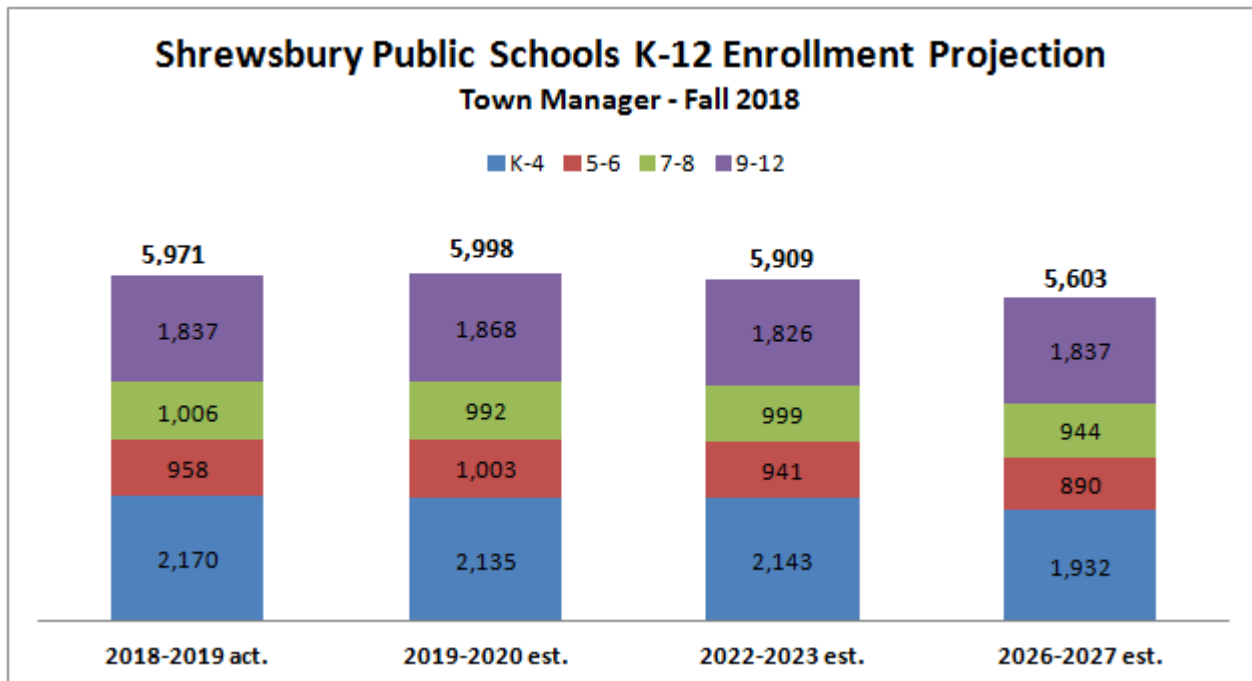
Enrollment Projections

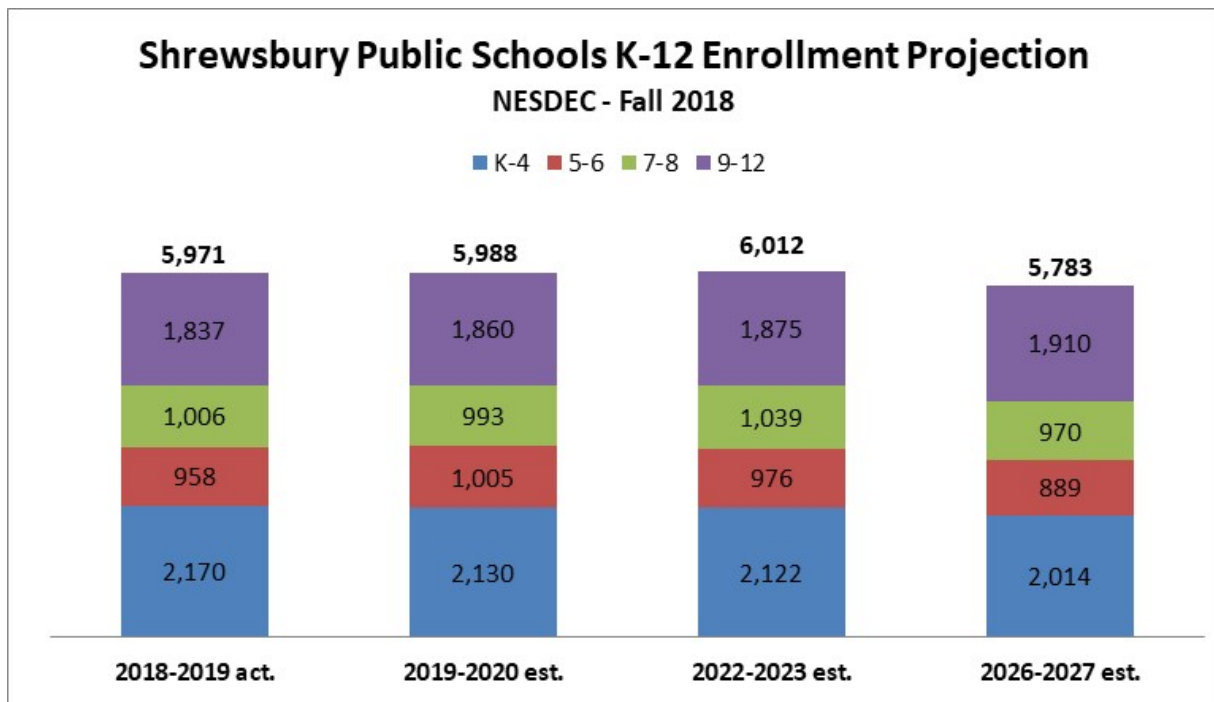
The district conducts an annual review of enrollment projections for two main purposes. First, the enrollment projections provide data for class size planning for the upcoming school and fiscal year. Secondly, the projections are reviewed for capital space planning purposes.

Each year the district receives a projection from the Town Manager's Office and a second independent projection from the New England School Development Council [NESDEC]. Each of these is enclosed to show both enrollment history and projection by grade level. A comparison of the two projections is depicted below. It includes only K-12 enrollment because the Town Manager Projection excludes a projection for Preschool-aged students. As one can see there is a difference of 10 students for the 2018-2019 school year using the different methods.



Another way to look at the projection information is using our existing district grade configuration; K-4, 5-6, 7-8, 9-12. These charts are below.





For capital planning purposes both projections indicate a total enrollment that is either stable or slightly growing in the years to come. It is critical to note that implicit in these projections is the fact that the district does not offer universal free kindergarten. If that were to become public policy in the future, then that would clearly increase our enrollment for that grade level and require additional classroom space.

Class Size Projections: 2018-2019

After the district receives the projections, the administration makes school-based class size enrollment projections. These projections are then measured against the school committee for class size by grade level. At this juncture, the FY19 budget plan includes sufficient classroom teachers to keep within all class size guidelines with a few exceptions.

The December 2018 school-based projection can be seen on in the charts below.

Grade Level	Proj. 2019-20	Beal			Coolidge			Floral Street			Paton			Spring St.		
		Students	Clsrms/Sec	Avg.	Students	Clsrms/Sec	Avg.	Students	Clsrms/Sec	Avg.	Students	Clsrms/Sec	Avg.	Students	Clsrms/Sec	Avg.
HDK	104	104	3/6	17												
FDK	243	123	7	18	40	2	20				40	2	20	40	2	20
Grade 1	406	58	3	19	87	4	22	113	5	23	79	4	20	69	3	23
Grade 2	449				92	4	23	195	9	22	88	4	22	74	4	19
Grade 3	463				112	5	22	207	9	23	70	3	23	74	4	19
Grade 4	475				80	4	20	222	9	25	93	4	23	80	4	20
Total K	347															
Total 1-4	1,793	School Avg./Class 18			School Avg./Class 22			School Avg./Class 23			School Avg./Class 22			School Avg./Class 20		
Totals	2,140	285	16		411	19		737	32		370	17		337	17	

Grade Level	Proj. 2019-20	Sherwood Middle			Oak Middle			High School			Preschool Programs			
		Students	Sections	Avg.	Students	Sections	Avg.	Students	Sections	Avg.	Program	Students	CR/Sec	Avg.
Grade 5	502	502	20	25										
Grade 6	503	503	20	25										
Grade 7	476				476	20	24				Parker Rd.	160	6/14	11
Grade 8	518				518	20	26				Little Col. (SHS)	30	1/2	15
Grade 9	453							453	NA	NA	Wesleyan Ter.	55	2/5	11
Grade 10	465							465	NA	NA				
Grade 11	456							456	NA	NA				
Grade 12	500							500	NA	NA				
		School Avg./Class 25			School Avg./Class 25			School Avg./Class NA			School Avg./Class 11			
Totals	3,873	1,005	40		994	40		1,874	NA	NA		245		

Projected class sizes used are based upon the Town Manager's Projection and the NESDEC Projection. When projections are not equal; the higher class size amount was used for planning purposes. The kindergarten projection is the result of applications and a lottery for limited full-day kindergarten slots and subsequent student enrollments.

STUDENT PERFORMANCE AND OUTCOMES

The following pages highlight just a few of the student performance measurements using standardized tests. It should be evident that Shrewsbury's year-to-year performance and comparison to peer school districts is very strong. District educators and out students are imbued with the value and objective of continuous improvement.

Shrewsbury students continue to perform well in comparison to state averages and we continue to focus on ways to continue to improve, especially for students performing below expects standards.

There are a multitude of standardized test results that we receive each year and results are reported to individual families for their children. Further, a complete report is provided to the School Committee each year and can be found on the district's website along with website of the Massachusetts Department of Elementary and Secondary Education under "District Profiles". Shown below is just is just one sample of results.

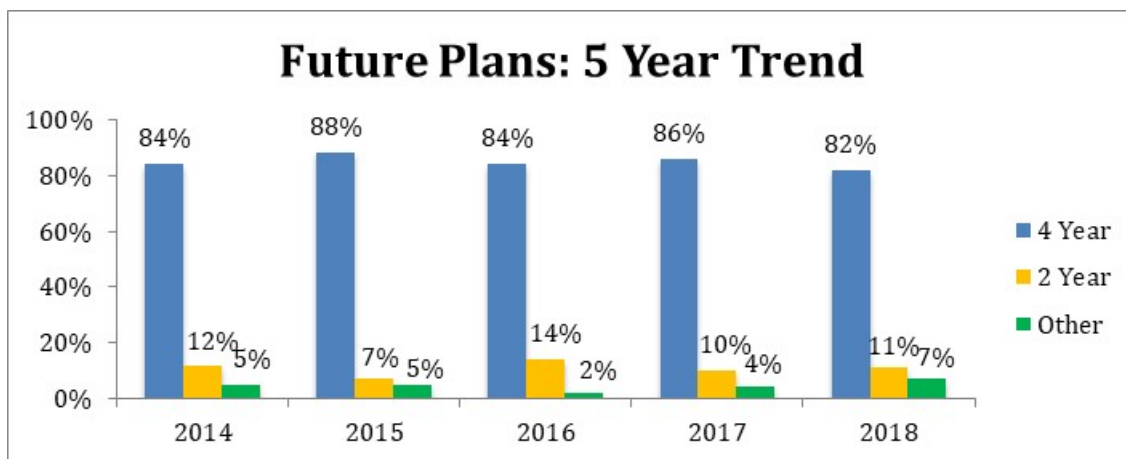
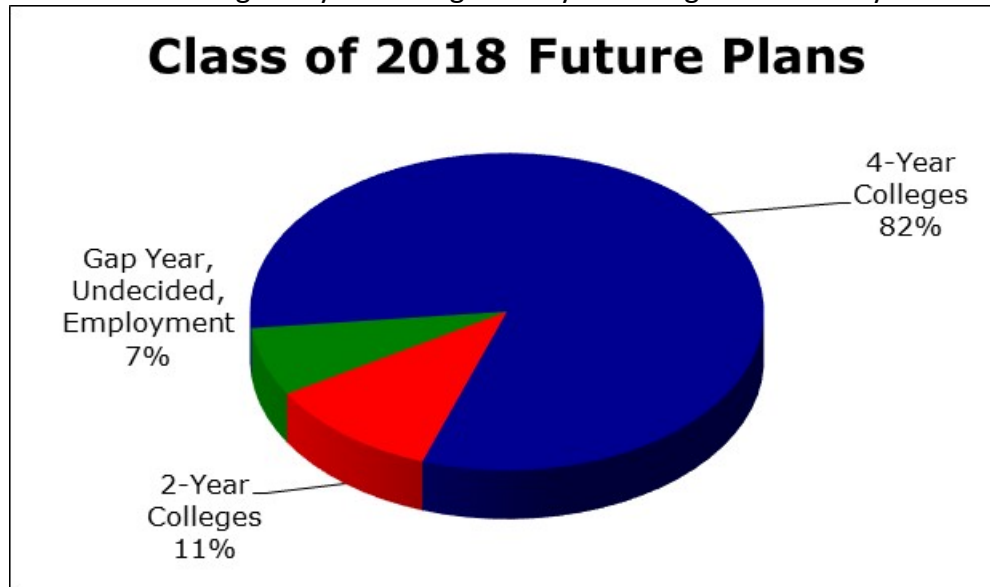
Percentage of Students Meeting or Exceeding Expectations, English Language Arts (ELA) 2018

Grade	Gr 3 ELA	Gr 4 ELA	Gr 5 ELA	Gr 6 ELA	Gr 7 ELA	Gr 8 ELA	Gr 10 ELA
Shrewsbury %							
Meeting or Exceeding Expectations	74%	78%	74%	73%	68%	70%	97%
Statewide %							
Meeting or Exceeding Expectations	52%	53%	54%	50%	46%	51%	91%

Note: Gr 10 results from the "Legacy MCAS" version of the state assessment, **not MCAS 2.0*

How are High School Students and Graduates Doing?

Over the following pages we highlight student performance in a number of ways and as you will see our students are doing very well. A full 98% of our graduates from the Class of 2016 went on to further their formal education at four or two-year institutions. For the past five years over 81% of our graduates have opted to pursue a bachelor's degree by attending a four-year college or university.



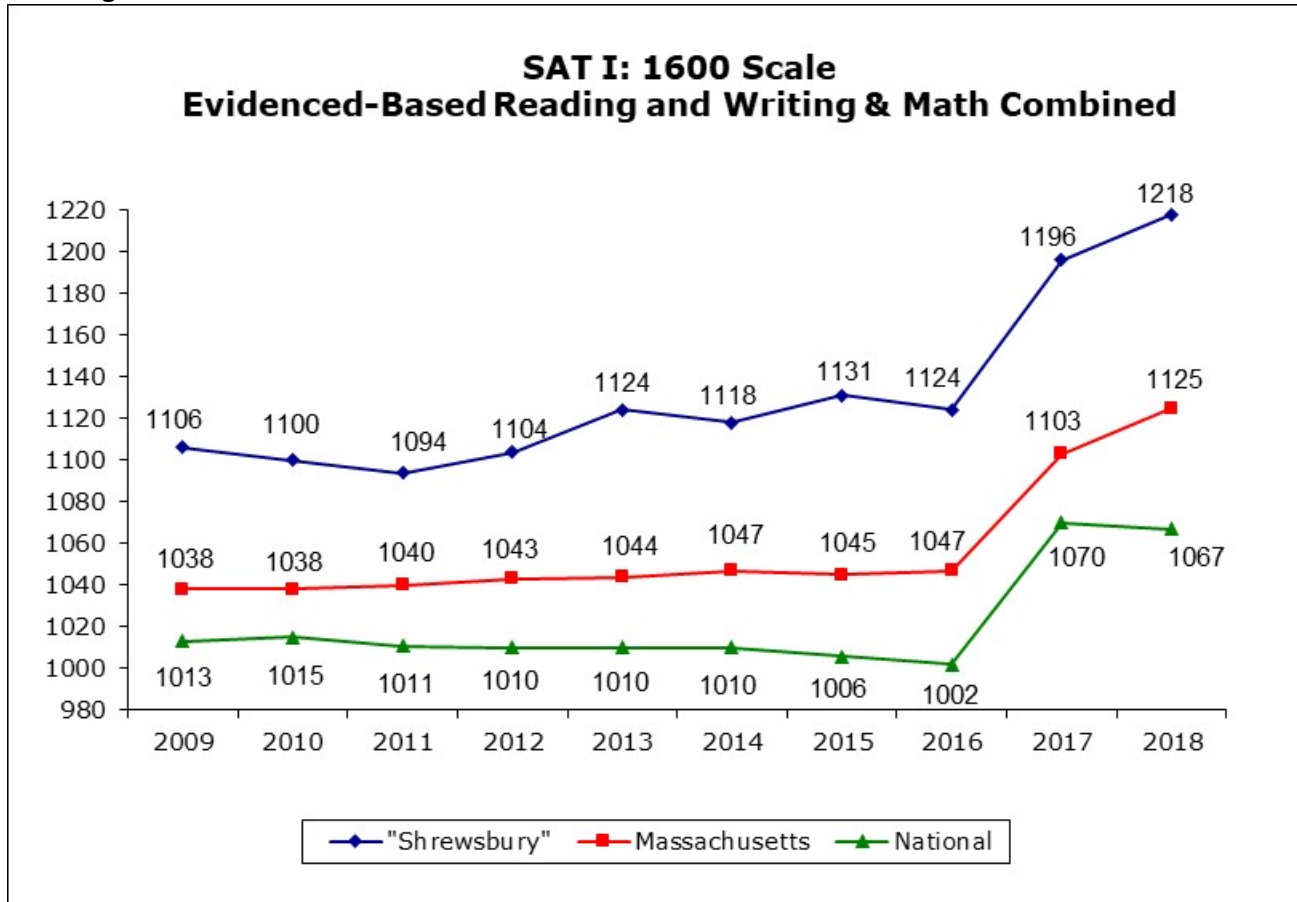
Scholastic Aptitude Test [SAT] Results

The outcomes of a Shrewsbury education are evident on the national SAT exam. While some colleges are “test optional” the *CollegeBoard®* suggests one reason to still take the SAT is:

As the nation's most widely used college admission test, the SAT is the first step toward higher education for students of all backgrounds. It's taken by more than two million students every year and is accepted by virtually all colleges and universities.

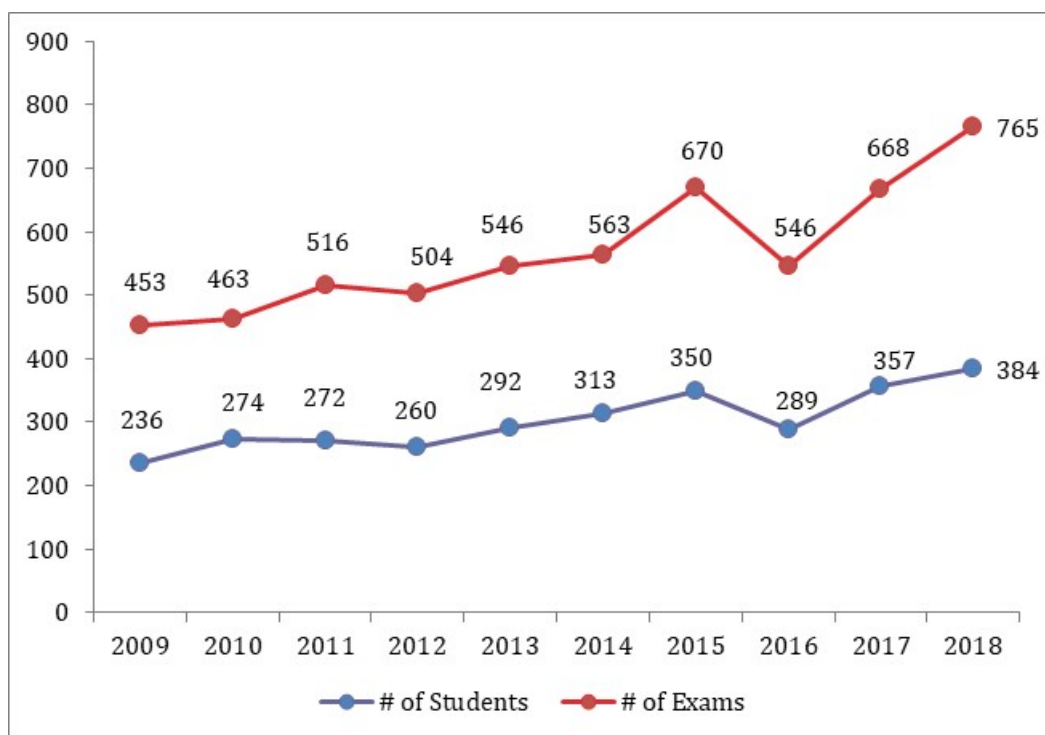
All Shrewsbury students are strongly encouraged to take the exam and participation has been growing and is strong in comparison to other high-performing school districts.

Further, not only does Shrewsbury have a very high participation rate but performance has also increased while the state and national averages have remained flat and declined, respectively, as shown in the following chart.



Advanced Placement Participation and Performance Results

AP courses are college-level classes that follow a specific, College Board approved curriculum taught by Shrewsbury High School staff. Courses are designed for maximum challenge of the most intellectually curious students. Very substantial initiative and independent work is the norm. Students are expected to take the AP examination. In recent years the demand for these courses has grown significantly as shown in the graph below depicting participation by number of students and number of exams. The Class of 2015 was abnormally high and the Class of 2016 saw a return to the norm.

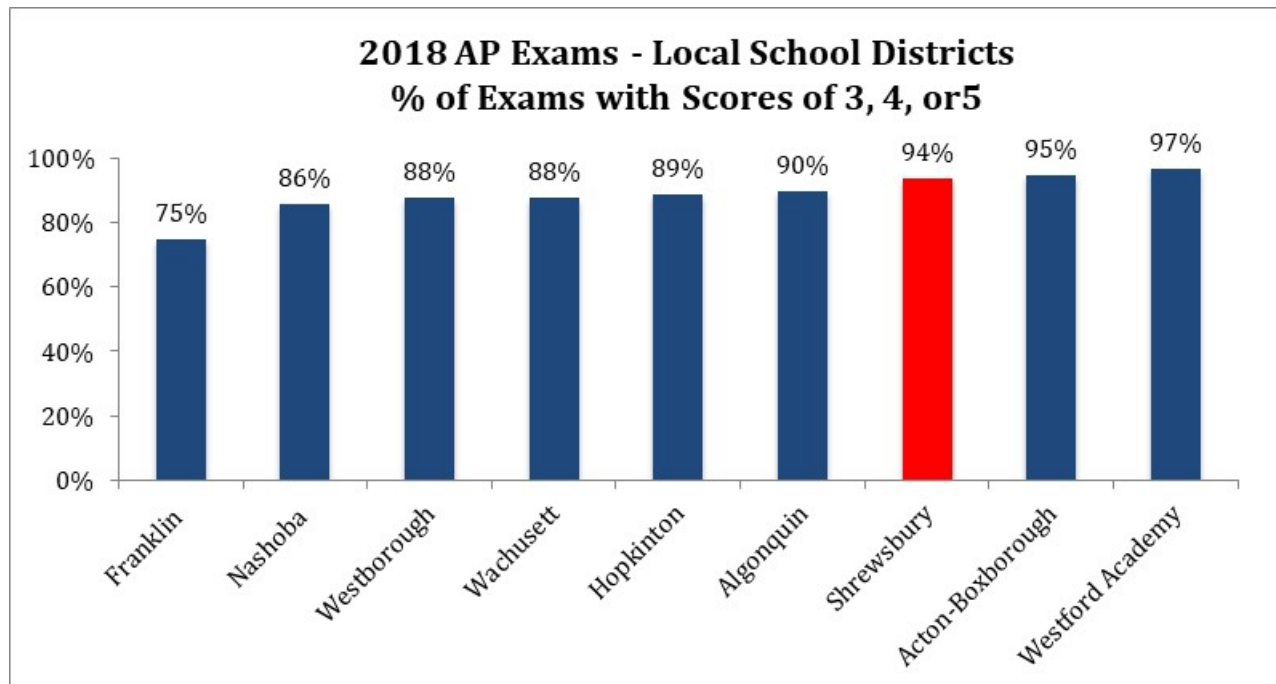


An AP exam score is a weighted combination of scores on the multiple-choice section and on the free-response section. The final score is reported on a 5-point scale as follows:

- 5 = extremely well qualified
- 4 = well qualified
- 3 = qualified
- 2 = possibly qualified
- 1 = no recommendation

"Qualified" means that a student has proven capable of doing the work of an introductory-level course in a particular subject at college. Many colleges and universities grant credit and placement for scores of 3, 4 or 5; however, each college decides which scores it will accept.

As shown in the graph below, Shrewsbury High School students have also performed well in comparison to more local peer school districts with 93% of the exam results being scored as 3, 4, or 5.



Finally, AP exam performance hit a new level of achievement in 2015 with 124 students being recognized as AP Scholars and the Class of 2016 was strong as well with 107 AP Scholars. The various award levels are described in detail below along with a historical record of student success by year in the chart below.

Award Levels 2018

AP Scholar: Granted to students who receive scores of 3 or higher on three or more AP Exams.

AP Scholar with Honor: Granted to students who receive an average score of at least 3.25 on all AP Exams taken, **and** scores of 3 or higher on four or more of these exams.

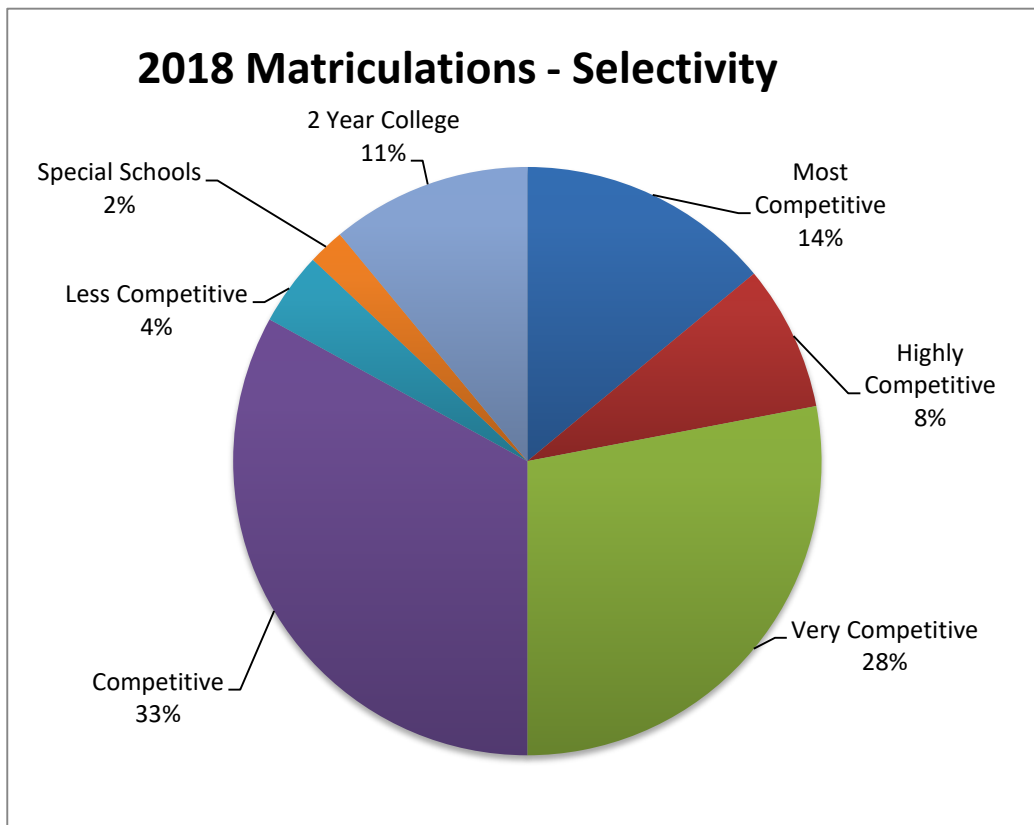
AP Scholar with Distinction: Granted to students who receive an average score of at least 3.5 on all AP Exams taken, **and** scores of 3 or higher on five or more of these exams.

National AP Scholar: Granted to students in the United States who receive an average score of at least 4 on all AP Exams taken, **and** scores of 4 or higher on eight or more of these exams. (Students are included in the scholar category.)

Year	AP Scholar	AP Scholar w/Honors	AP Scholar w/Distinction	AP National Scholar	Total # of AP Scholars
2018	66	20	49	6	141
2017	46	18	37	4	105
2016	47	21	33	6	107
2015	48	39	37	2	124
2014	29	25	31	1	85
2013	41	26	31	1	98
2012	19	25	44	2	88
2011	31	27	25	1	83
2010	31	15	19	3	65
2009	23	17	38	4	78

College and University Enrollments

There are many means by which institutions of higher learning are measured and benchmarked. *Barron's Profiles of American Colleges* is one such instrument with rankings by category published annually. This pie chart shows the Class of 2018 allocation of actual student enrollments, not acceptances, using Barron's selectivity indexing system.



In terms of Class of 2018 enrollments, the following two listings show the most highly enrolled schools divided into private versus public institutions.

Top 7 Most Popular Schools Enrolled—Private

1. Assumption College —18
2. Northeastern University —8
3. Worcester Polytechnic Institute —8
4. Bryant University —6
5. Clark University —6
6. Boston University —5
7. Quinnipiac University —5

Top 8 Most Popular Schools Enrolled—Public

1. Quinsigamond Community College —41
2. University of Massachusetts, Amherst —40
3. Worcester State University—21
4. University of Massachusetts, Lowell—17
5. University of New Hampshire —12
6. Framingham State University —9
7. University of Connecticut—9
8. University of Massachusetts, Boston —5

Summary Comments

The information, charts, and graphs included in this section focus primarily on high school students and especially graduating seniors. Clearly, the success of any graduate is a function of their preK-12 education. To that end, **all Shrewsbury educators across the district are responsible for contributing to the aforementioned success story of student performance** on standardized testing and college admissions.

It is equally important to note that our students enjoy success outside the classroom in a wide variety of co-curricular programs from athletics to music and performing arts, speech and debate, and a variety of clubs, community service, or work experiences. These programs are a vital part of student growth and success. As a district we need to maintain these programs as much as we do our core academic programs. We will continue to do this with a combination of funding from our operating budget and student fees.

FINANCIAL INDICATORS

This section of our budget document includes a variety of municipal and school financial indicators. Individually and collectively the indicators point to cost-efficient operations and a comparatively low-moderate tax responsibility to the residents.

Average Single-Family Tax Bill: FY12-FY19

The average single-family dwelling tax bill is an often used benchmark to measure and compare the affordability and value proposition of a community. While some may question certain school or municipal costs or characterize them as too high, the average tax bill is an “equalizer” at the end of the discussion. Shrewsbury has long been recognized as a community with a comparatively low tax burden and this has been a driver of continued residential growth.

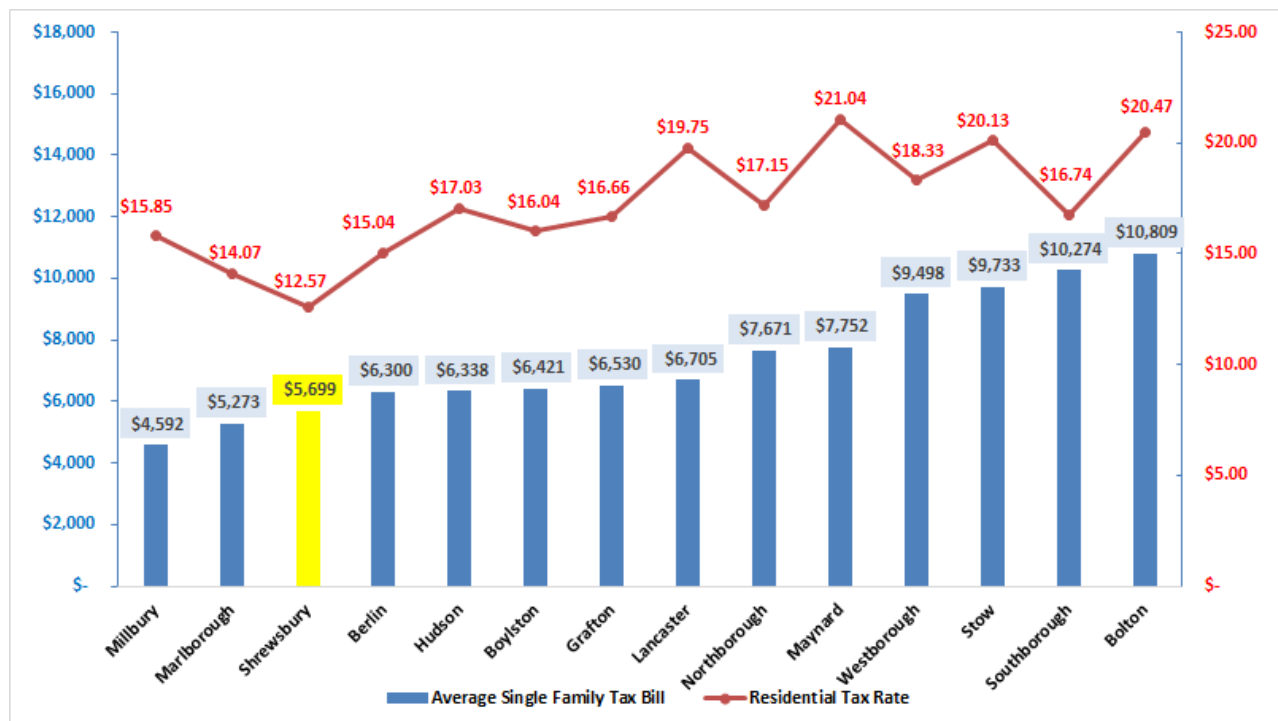
The chart below depicts an eight-year history of single-family assessed values, tax rates, and tax bills. The state rank-high to low [1 being the highest tax burden] consistently places Shrewsbury near the middle of the 338 towns included in the ranking.

Fiscal Year	Single Family Assessed Values	Single Family Parcels	Single Family Average Value	Residential Tax Rate	Average Single Family Tax Bill	Rank - High to Low*
2012	\$3,389,541,500	9,098	\$ 372,559	\$ 11.11	\$ 4,139	156
2013	\$3,387,789,755	9,148	\$ 370,331	\$ 11.67	\$ 4,322	151
2014	\$3,385,300,300	9,190	\$ 368,368	\$ 12.17	\$ 4,483	152
2015	\$3,518,931,500	9,235	\$ 381,043	\$ 13.20	\$ 5,030	123
2016	\$3,691,375,869	9,267	\$ 398,336	\$ 13.00	\$ 5,178	128
2017	\$3,821,907,838	9,298	\$ 411,046	\$ 12.83	\$ 5,274	133
2018	\$4,094,807,258	9,323	\$ 439,216	\$ 12.66	\$ 5,560	131
2019	\$4,238,824,160	9,350	\$ 453,350	\$ 12.57	\$ 5,699	TBD

** Massachusetts Department of Revenue*

FY19 Property Tax Rate and Average Single Family Home Tax Bill

The next chart displays both the FY18 average single-family tax bill and the residential tax rate per \$1,000 of value. Listed in the chart are all the communities that belong to Assabet Valley Collaborative. Amongst this group Shrewsbury ranks third from bottom in average tax bill and is the lowest tax rate at \$12.57.

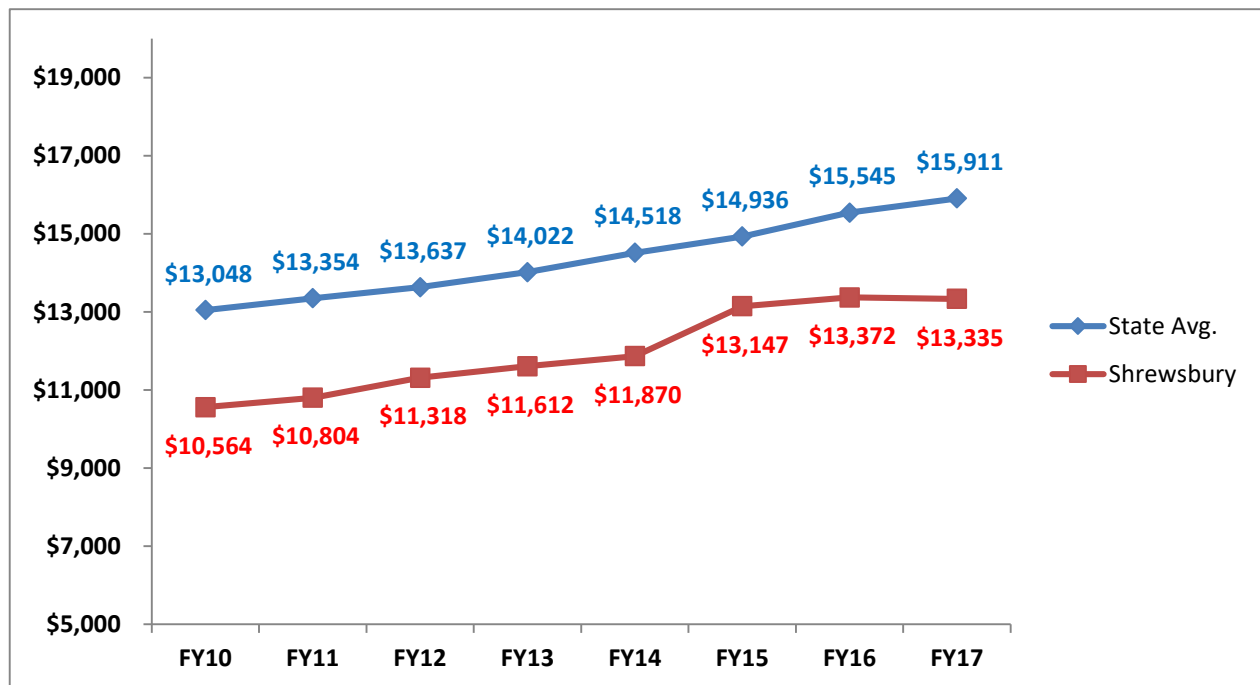


* Massachusetts Department of Revenue FY18 data.

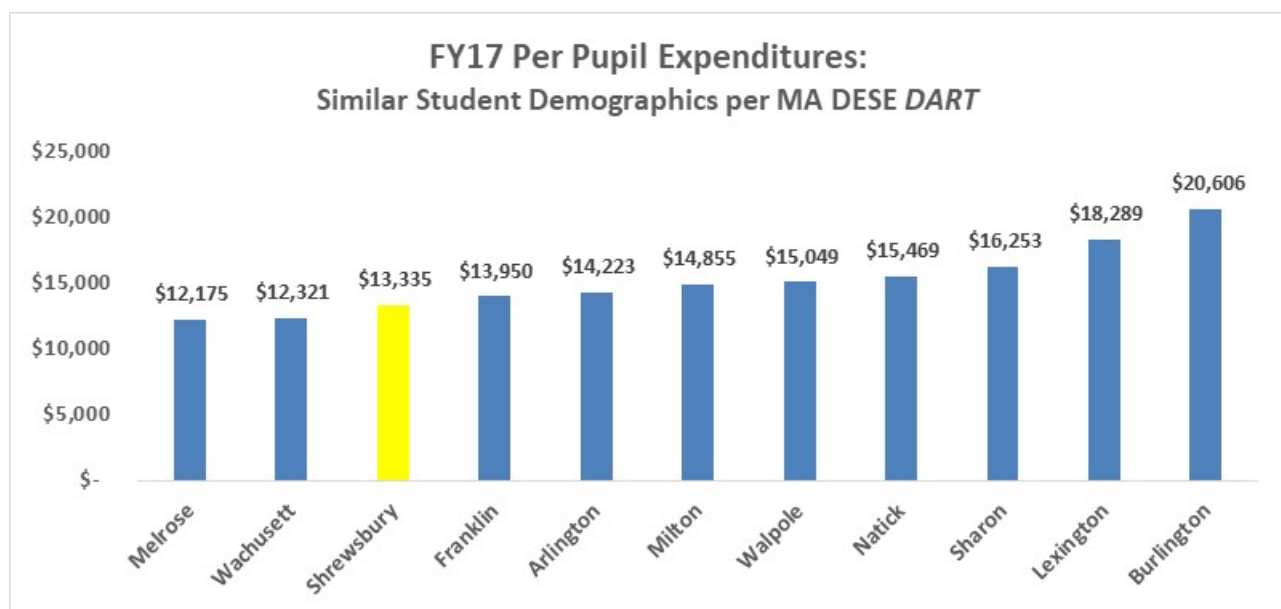
Another informative tax-related indicator is shown in the chart below. Detailed in the chart are the FY18 classes of revenue budgeted by communities to pay all the operating and capital expenses for its operation. Highlighted in yellow is the portion of revenue budgeted as Tax Levy. With 56.48% of its operation funded via Tax Levy, Shrewsbury ranks third from the bottom of this geographical comparison group.

Average Cost Per Pupil

The average cost per pupil is also an often used comparative statistic to measure relative spending across school districts. The following charts use this statistic in a variety of ways to compare Shrewsbury over time and amongst two different peer groups. In all three comparisons Shrewsbury's average cost per pupil consistently ranks below the statewide average and near the bottom when comparing amongst communities of similar size or members of the Assabet Valley Collaborative.



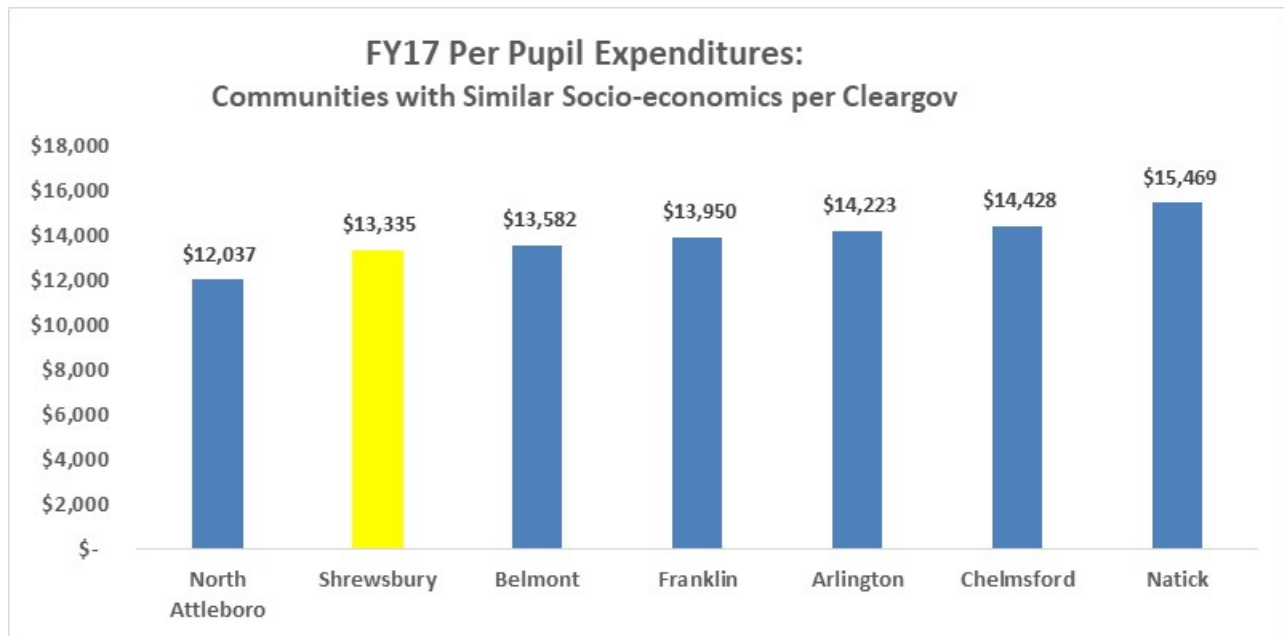
* Massachusetts Department of Elementary and Secondary Education



* Massachusetts Department of Elementary and Secondary Education

The chart below provides a comparison of the school districts in the comparison of communities with

similar socio-economic factors per *Cleargov*.



* Massachusetts Department of Elementary and Secondary Education.

Cost Rank	District	Pupils	FY17 Avg. Cost
1	Cambridge	7,427	\$ 28,638
2	Brookline	7,783	\$ 19,528
3	Lexington	7,208	\$ 18,289
4	Needham	5,713	\$ 17,307
5	Andover	6,174	\$ 17,040
6	Holyoke	6,679	\$ 16,907
7	Pittsfield	6,287	\$ 15,285
8	Acton-Boxborough	5,748	\$ 15,198
9	Chelsea	7,280	\$ 14,984
10	Weymouth	6,508	\$ 14,864
11	Peabody	6,182	\$ 14,582
12	Braintree	5,948	\$ 14,536
13	Malden	7,620	\$ 14,379
14	Fitchburg	5,989	\$ 14,224
15	Westfield	5,753	\$ 14,077
16	Franklin	5,886	\$ 13,950
17	Leominster	6,486	\$ 13,754
18	Methuen	7,252	\$ 13,721
19	Shrewsbury	6,410	\$ 13,335
20	Attleboro	6,255	\$ 13,315
21	Wachusett	7,552	\$ 12,321
The 20 districts closest in enrollment to S.P.S.: 10 just above and 10 just below.			
*Massachusetts Department of Elementary and Secondary Education			

Free Cash

A municipality's Free Cash amount is a critical factor in the overall stability of a community. It is also heavily weighed by bond rating agencies which ultimately impacts borrowing rates. The Massachusetts Department of Revenue has offered guidance that a community ought to maintain a Free Cash level that is 5% of its operating budget.

The Board of Selectmen have adopted several fiscal policies for Fiscal Year 2020. One such policy is the goal of attaining a combined Free Cash and Stabilization Fund amount that is 6.5% of the operating budget but also not go below a lower limit of 4%. As shown below, the Combined Free Cash and Stabilization Account Balance has been within this range for the past six years.

Free Cash Balance History

End of Fiscal Year	Initial Certified Balance	Free Cash Used: Transfer to Water Dept.	Adjusted Free Cash	Stabilization Account Balance	Combined Balance	Operating Budget [Ensuing FY]	Combined Balance as Percent of Budget
FY12	\$ 5,591,137	\$ 24,000	\$ 5,567,137	\$ 348,025	\$5,915,162	\$ 97,647,737	6.1%
FY13	\$ 5,062,332	\$ 266,290	\$ 4,796,042	\$ 350,544	\$5,146,586	\$ 101,372,766	5.1%
FY14	\$ 5,580,257	\$ 610,000	\$ 4,970,257	\$ 358,744	\$5,329,001	\$ 109,312,699	4.9%
FY15	\$ 5,092,731	\$ 209,000	\$ 4,883,731	\$ 416,487	\$5,300,218	\$ 111,429,799	4.8%
FY16	\$ 6,098,965	\$ 495,000	\$ 5,603,965	\$ 602,560	\$6,206,525	\$ 114,370,468	5.4%
FY17	\$ 6,822,465	\$ 1,240,000	\$ 5,582,465	\$ 825,061	\$6,407,526	\$ 119,025,932	5.4%
FY18	\$ 7,649,490	\$ 222,673	\$7,426,817	\$ 846,178	\$8,272,995	\$122,538,527	6.8%

**Source: Shrewsbury Town Manager*

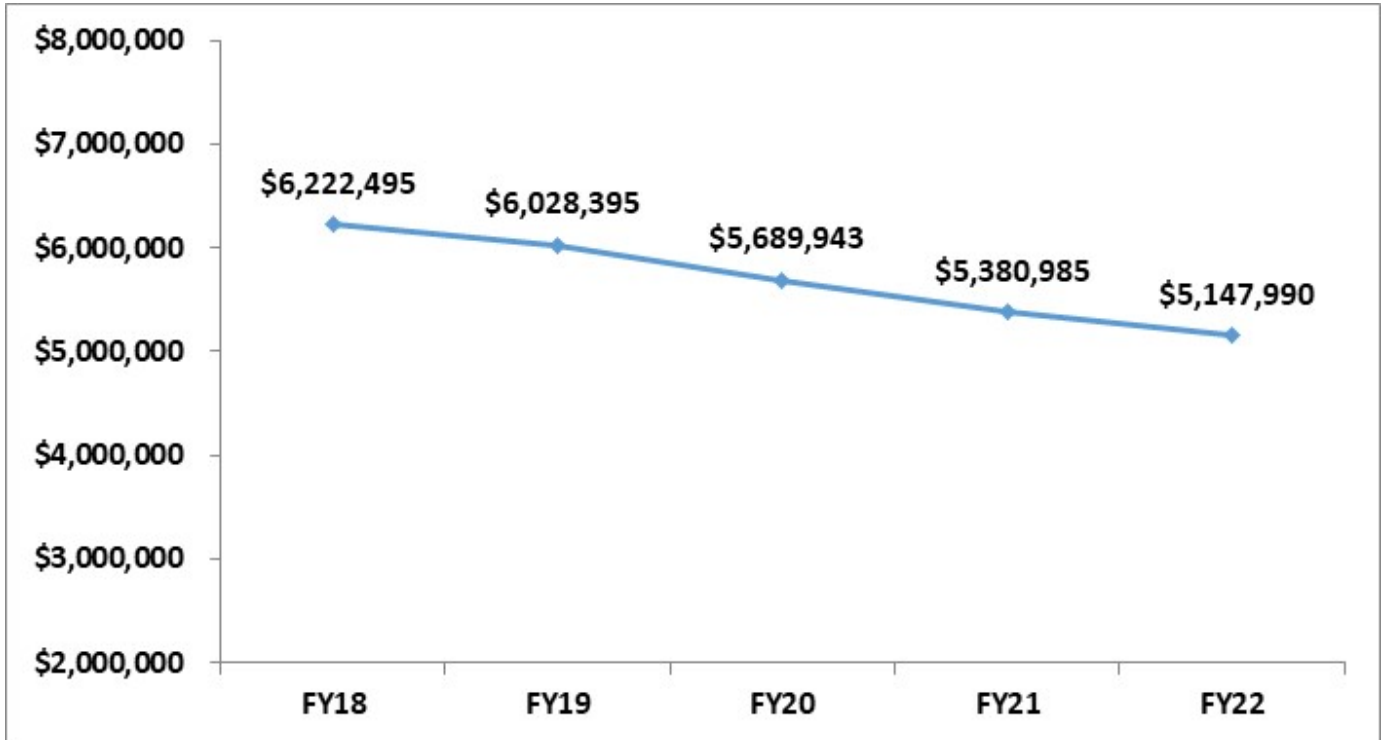
School Related Debt Service

With strong enrollment growth over the past two decades the community has built a new elementary school [Floral Street School-1996], a new high school [Shrewsbury High School-2002], and new middle school [Sherwood Middle School-2012]. Additionally, the former high school was renovated into a new middle school [Oak Middle School-2004] and an addition was made to a former elementary school to handle expanding preschool enrollment [Parker Road Preschool-2003], and Spring Street School received a new roof and windows. All of these projects required debt financing, and the community has been supportive of capital projects voting affirmatively to raise property taxes to fund these investments in our school facilities. As of this writing permanent debt financing has not been completed for the recently approved Beal Elementary School Project since construction has not yet begun.

Remaining Debt Service Schedules: School Projects

Like most communities Shrewsbury carries some debt for past school projects. The chart below depicts the total school-related debt payments for FY18 through FY22. The debt for purchase of the land for Shrewsbury High School and the Parker Road Renovation/Addition project will expire during this time period.

Five Year Debt Service Totals: School Projects



**Shrewsbury High School land purchase debt expires in FY19.*

***Parker Road Preschool Addition/Renovation expires in FY20.*

In FY10 Shrewsbury's bond rating edged upward from Aa3 to Aa2 and the Aa2 rating has persisted since then.

Moody's Rating

The system of rating securities was originated by John Moody in 1909. The purpose of Moody's ratings is to provide investors with a simple system of gradation by which future relative creditworthiness of securities may be gauged.

Gradations of creditworthiness are indicated by rating symbols, with each symbol representing a group in which the credit characteristics are broadly the same. There are nine symbols as shown below, from that used to designate least credit risk to that denoting greatest credit risk:

Aaa, Aa, A, Baa, Ba, B, Caa, Ca, C

Moody's appends numerical modifiers 1, 2, and 3 to each generic rating classification from Aa through Caa.

Municipal Ratings are opinions of the investment quality of issuers and issues in the US municipal and tax-exempt markets. As such, these ratings incorporate Moody's assessment of the default probability and loss severity of these issuers and issues. Municipal Ratings are based upon the analysis of four primary factors relating to municipal finance: economy, debt, finances, and administration/management strategies. Each of the factors is evaluated individually and for its effect on the other factors in the context of the municipality's ability to repay its debt.

Municipal Long-Term Rating Definitions:

- | | |
|------------|--|
| Aaa | Issuers or issues rated Aaa demonstrate the strongest creditworthiness relative to other US municipal or tax-exempt issuers or issues. |
| Aa | Issuers or issues rated Aa demonstrate very strong creditworthiness relative to other US municipal or tax-exempt issuers or issues. |
| A | Issuers or issues rated A present above-average creditworthiness relative to other US municipal or tax-exempt issuers or issues. |
| Baa | Issuers or issues rated Baa represent average creditworthiness relative to other US municipal or tax-exempt issuers or issues. |
| Ba | Issuers or issues rated Ba demonstrate below-average creditworthiness relative to other US municipal or tax-exempt issuers or issues. |
| B | Issuers or issues rated B demonstrate weak creditworthiness relative to other US municipal or tax-exempt issuers or issues. |
| Caa | Issuers or issues rated Caa demonstrate very weak creditworthiness relative to other US municipal or tax-exempt issuers or issues. |
| Ca | Issuers or issues rated Ca demonstrate extremely weak creditworthiness relative to other US municipal or tax-exempt issuers or issues. |
| C | Issuers or issues rated C demonstrate the weakest creditworthiness relative to other US municipal or tax-exempt issuers or issues. |

Modifiers for Municipal Ratings: Moody's applies numerical modifiers 1, 2, and 3 in each generic rating classification from Aa through Caa. The modifier 1 indicates that the obligation ranks in the higher end of its generic rating category; the modifier 2 indicates a midrange ranking; and the modifier 3 indicates a ranking in the lower end of that generic rating category.

Teacher Salaries and Staffing Chart

It is the philosophy of the School Committee to provide a fair and regionally competitive salary and benefits package to attract and retain high-quality educators. At the same time, the School Committee is cognizant of the fiscal limitations and pressures that exist in our community. The chart below shows the FY19 salary grid for members of the S.E.A. The current collective bargaining agreement covers fiscal years 2017-2019 and is currently being re-negotiated.

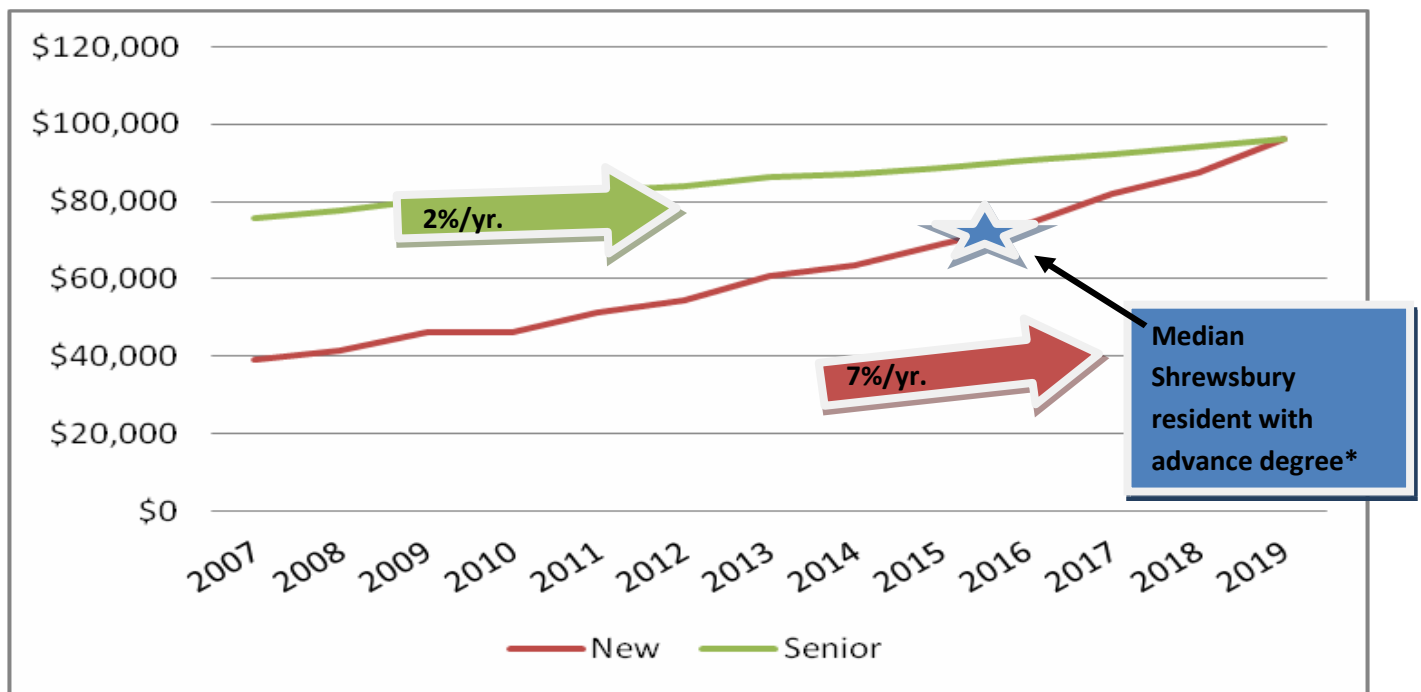
	FY19 [+2%]						
Step	B	B-15	M	M-15	M-30	M-45	M-60
1	\$ 47,609	\$ 49,829	\$ 52,800	\$ 54,769	\$ 56,918	\$ 59,364	\$ 61,034
2	\$ 49,220	\$ 51,279	\$ 54,590	\$ 56,560	\$ 58,706	\$ 60,677	\$ 62,822
3	\$ 50,831	\$ 52,979	\$ 55,666	\$ 58,171	\$ 60,318	\$ 62,466	\$ 64,254
4	\$ 52,443	\$ 54,590	\$ 57,454	\$ 59,780	\$ 61,930	\$ 63,897	\$ 65,688
5	\$ 54,054	\$ 56,199	\$ 59,064	\$ 61,214	\$ 63,360	\$ 65,509	\$ 67,298
6	\$ 56,380	\$ 58,706	\$ 61,571	\$ 63,718	\$ 65,865	\$ 67,837	\$ 69,803
7	\$ 60,496	\$ 62,285	\$ 65,329	\$ 67,012	\$ 69,625	\$ 71,773	\$ 73,562
8	\$ 62,822	\$ 64,793	\$ 67,477	\$ 70,163	\$ 72,310	\$ 74,098	\$ 76,068
9	\$ 65,150	\$ 67,118	\$ 70,340	\$ 72,489	\$ 74,637	\$ 76,606	\$ 78,395
10	\$ 69,447	\$ 71,236	\$ 74,993	\$ 76,784	\$ 78,753	\$ 80,186	\$ 82,333
11	\$ 73,976	\$ 75,944	\$ 79,166	\$ 81,136	\$ 83,463	\$ 85,431	\$ 87,759
12	\$ 77,571	\$ 79,763	\$ 82,486	\$ 85,239	\$ 88,343	\$ 89,440	\$ 91,630
13	\$ 81,977	\$ 84,169	\$ 86,892	\$ 89,646	\$ 92,750	\$ 93,845	\$ 96,036

Like most Massachusetts public school districts, licensed educators are compensated using a "Step" and "Lane" grid like the one shown on the following page. Each year educators advance one step until reaching the top. The lane assignment is based upon their level of formal education. For example, the "M" lane is for staff who have attained a Masters degree and the "M-15" for staff who have a Masters degree plus fifteen additional graduate level credits.

As you can see from our staff distribution grid, 56.3% of our staff have reached the top step. Thus, not only do salary amounts impact average teacher salaries but also the relative seniority of a staff complement heavily influences the average.

SHREWSBURY PUBLIC SCHOOLS- UNIT A STAFF DISTRIBUTION									
as of November 2018									
	B	B+15	M	M+15	M+30	M+45	M+60	Total	%
Step 1	5	2	2	0	0	0	0	9	1.8%
Step 2	7	5	6.8	1	1	0	0	20.8	4.2%
Step 3	2	2	2.8	2	1	0	1	10.8	2.2%
Step 4	2.7	2.7	3.6	3	0	1	0	13	2.6%
Step 5	3	3.4	24.3	4	3	1	0	38.7	7.7%
Step 6	3	3	11	5	1	1	1	25	5.0%
Step 7	1.4	1	6.3	5	0	1	1	15.7	3.1%
Step 8	0	0	6	5	1	0	1	13	2.6%
Step 9	0.7	0	1	2.87	4	1	1.4	10.97	2.2%
Step 10	1.4	0	5.5	6	1	2	1.7	17.6	3.5%
Step 11	2	3	5	6	1	0	3	20	4.0%
Step 12	1	0	2	7	5	3	6	24	4.8%
Step 13	11.0	4.2	37.8	38	51.4	37.6	101.6	281.6	56.3%
Total	40.2	26.3	114.1	84.87	69.4	47.6	117.7	500.17	100.0%
	2.2%	5.3%	22.8%	17.0%	13.9%	9.5%	23.5%	100.0%	

Another important way to view public school teacher compensation is to see how it trends over one's career or a span of time. The chart on the succeeding page depicts typical labor market/cost of living increases for new teachers versus senior staff. The green line shows annual increases if the labor agreement were to include 2% annual increases on the salary schedule. For Shrewsbury, this represents almost half of our staff. The remaining half, our more junior teachers, receive "step increases" as well and annual salary growth can be in the range of 7%. Finally, the blue star represents average annual earnings for a resident of Shrewsbury with an advanced degree.



* US Census Bureau, 2015 American Fact Finder. Median individual salary for Shrewsbury resident with advanced or professional degree is \$84,273.

As noted earlier, eighty-three percent of the district's operating budget is allocated towards salaries and wages for staff. No new staff positions for FY20 have been included in the "Status Quo Budget". We will be bringing back the Elementary Special Education Coordinator position left vacant in FY19 as the need to effectively coordinate those services is essential.

Group	Parker	Beal	Coolidge	Floral	Paton	Spring	Sherwood	Oak	High School	District	Total
Administrators										7	7.0
Clerical Support	1	1	1	2	1	1	2	3	9.5	11	32.5
Principals	1	1	1	1	1	1	1	1	1		9.0
Asst. Principals/Athletic Director				1			2	2	5		10.0
Teachers, Nurses, Counselors	18.8	21.77	33.5	54.3	30	28.8	80.8	84.2	143.4	3	498.6
Paraprofessionals	31.2	30.2	23.9	42.3	25	21.9	29.7	41.7	34		279.9
Technology Support		0.5	1	0.5	0.5	0.5	1	1	3	2	10.0
Unclassified Staff/Coordinators						0.5	0.7	1	2.5	5	9.7
	52.00	54.47	60.4	101.1	57.5	53.7	117.2	133.9	198.4	28	856.7

We do anticipate needing some additional staffing as a result of required mandates to provide specialized services. Additionally, we are proposing new staff included in the Strategic Priorities Request packet. It is clear that for any organization to continue to improve and for us to meet the goals and objectives identified in our Strategic Plan, that additional resources will be necessary. We have actively sought grant or alternative funding sources whenever possible for these initiatives and hope to be successful in that endeavor.



Massachusetts public schools continue to lead the nation in various measures of student achievement and are widely considered to represent the standard of excellence in U.S. education.

9th Annual AP[®] District Honor Roll

The following honor roll consists of the **373 school districts in the U.S. and Canada** that simultaneously achieved increases in access to Advanced Placement[®] courses for a broader number of students and also maintained or improved the rate at which their AP[®] students earned scores of 3 or higher on an AP Exam.

Shrewsbury Public Schools was recognized nationally in 2018 by being named to the 9th annual AP District Honor Roll. This distinction was given to only 373 school districts across the U.S. and Canada, who increased the percentage of students who are accessing rigorous Advanced Placement (AP) courses while maintaining very high achievement levels on exam scores over a three-year period.



Shrewsbury High School was named a **Silver Medalist** in U.S. News & World Report's 2018 national ranking of high schools placing it in the **top 3.1%** of the over 28,000 high schools in their study.



#1 in the U.S. in reading and math on NAEP, "The Nation's Report Card" (2015)

#1 in the world in reading on the PISA international assessment (2016)

#1 in Advanced Placement success in the country (2017)