

FY18 DRAFT BUDGET

May 10, 2017

Beverly School Committee

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Contents of this Document

This draft of the FY18 Budget is intended as a working document that will evolve into a basis for our public hearing and is written in a way that will allow for easier understanding of the district's proposals while retaining important aspects of our internal budgeting scheme.

It should be noted that the FY17 revised figures were determined on May 01, 2017. Changes to these amounts can take place throughout the year, but no further changes will be made to the FY17 figures in this document.

Vision Statement

To produce the Nation's best!

Mission Statement

To maximize academic achievement and personal growth to enable all students to compete in the global economy.

District Goals

The following goals are a guide to us in our work as a school district.

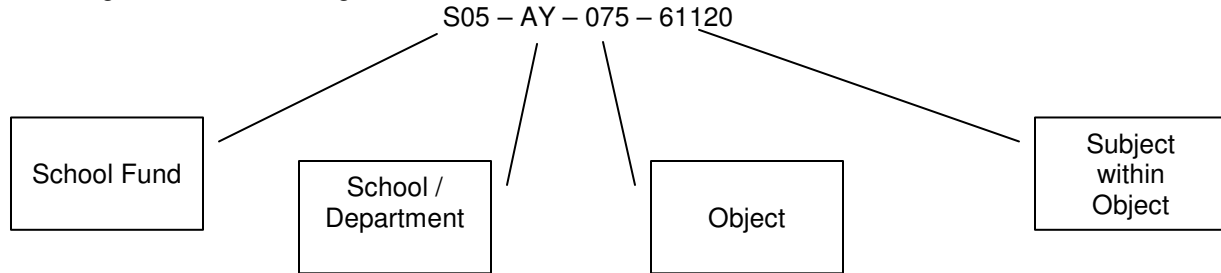
All students will:

- Respond in a variety of communication modes to both content and form.
- Engage in analytical discourse across content areas as applied to each others ideas and collaborate to create understanding.
- Produce solutions to real world challenges through investigation, experimentation and innovation.
- Take risks, make mistakes, persevere, and adapt in a safe learning environment.

All of this will be supported by a robust learning environment taking advantage of the latest technology.

MUNIS Accounting System

Much of the financial data presented in this report is referenced by an account number that identifies the expense category. In the district’s MUNIS accounting system, accounts are identified through a combination of four codes. For example, first grade classroom teachers at the Ayers Elementary School are budgeted in the following account:



Cost Center Funding

Our accounting system is distributed across fourteen cost centers.

Cost Center	MUNIS Code	FY17 Original	FY17 Revised as of 5/01/17	FY18 Draft Budget	% Change Original FY17 - FY18
ELEMENTARY					-2.11%
Ayers Elementary	AY	3,021,882	3,050,258	2,986,028	
Centerville Elementary	CE	2,404,992	2,482,761	2,521,777	
Cove Elementary	CO	2,769,282	2,887,018	2,941,822	
Hannah Elementary	HA	2,527,177	2,589,457	2,529,060	
North Beverly Elementary	NB	2,756,644	2,704,064	2,662,863	
SECONDARY					
Briscoe Middle School	BR	6,985,255	7,174,847	7,116,138	-0.82%
Beverly High School	HS	8,881,752	9,066,575	8,701,850	-4.02%
DISTRICT					
McKeown	MK	840,320	918,895	986,124	7.32%
Administration	AD	1,230,229	1,085,216	1,839,412	69.50%
Buildings & Grounds	BG	1,153,216	1,145,939	1,184,994	3.41%
Non-Instructional Services	NI	1,107,318	1,079,428	1,119,428	3.71%
Other Instruction	OT	10,527,882	9,871,939	10,771,776	9.12%
Special Education	SP	8,632,126	8,781,678	9,150,825	4.20%
Grand Total		52,838,075	52,838,075	54,512,097	3.17%

Budgets for individual schools account for all salaries for employees assigned to that building as well as all operating costs, i.e., building budgets (programs) and facilities (utilities and supplies). For those employees who work in two buildings, salaries are apportioned to the specific buildings. All changes in staffing are explained later in this document with the presentation of each school’s budget.

The McKeown School (MK) is the home of the Pre-School Programs and the District Administration offices.

Administration (AD) expenses reflect salaries and operational costs for all district-wide (non-instructional) personnel.

Buildings & Grounds (BG) includes expenses for capital improvements and for care and maintenance of all our facilities and grounds, with the exception that building custodians and custodial supplies for individual buildings are included in the school budgets.

Non-Instructional Services (NI) include such expenses as regular education transportation, traffic supervisors, child welfare services, and health services.

Other Instruction (OT) includes a wide array of services and other support for instruction. Broad categories include itinerant instructional personnel, curriculum development, professional development, technology, fine arts, elementary enrichment, substitutes, and employee benefits. Health insurance costs represent the greatest majority of this category. Other expenses for employee benefits include funds reserved for column moves, negotiations, FICA, unemployment, and a matching 403b program.

Special Education (SP) expenses reflect district-wide expenses only, including salaries, transportation, and other operational costs. Salaries for special education personnel assigned to school buildings are included in the school budgets.

FY17 Original Appropriation and Revised Budget

The School Committee approved a budget for FY17 in the amount of \$52,838,075. The revised budget reflects budget transfers made to the current fiscal year budget through May 1, 2017.

Class Size and Staffing Issues

Throughout the budget development cycle and even into the summer, enrollment projections are periodically updated and monitored by the administration. Significant changes in student enrollments may affect staffing at any point during that period. Since 2005-06, the School Committee has set as recommended guidelines 25 students in grades 1 and 2 and 30 students in grades 3 through 12. Kindergarten enrollments are usually targeted at 22 students. Preschool and district level programs have class sizes that are determined by state Special Education requirements.

As elementary enrollments vary over the years, the number of teachers for a particular grade in a school can increase or decrease as administrators seek the proper class sizes. It is not unusual for one grade or school to need an additional teacher and another grade or school to need one fewer teacher; thus no overall increase in staffing would be required.

Experience has shown that grade level enrollments can increase or decrease right through the summer months. Rather than add new staff prematurely, such situations are monitored through the summer, at which time a decision is made whether or not to add staff to solve a class size problem.

Budget Highlights

The FY18 Budget contains changes in staffing, operating budgets, programs and revenues. These changes are reflected below. The changes in staffing result in a total increase of 3.5 full-time equivalents (FTE).

A. Positions/Adjustments

1. At the district level (effective FTE change = +1.0)
 - Add 1.0 Board Certified Behavior Analyst (.6 District/.4 Pre-School)
2. At the elementary level (effective FTE change = +.5)
3. At the middle school (effective FTE change = no change)
4. At the high school: (effective FTE change = +1.0)
5. Districtwide ELL Position (effective FTE change = +1.0)

B. Operating Budgets

- School operating budgets are level funded for FY18 based on enrollments
- Health Insurance rates are projected at 5% increase. Also increased for new positions
- Steps, Columns and Contractual Obligations are budgeted in the Admin Salary Contingency account
- Increase Special Education Tuition
- Buildings & Grounds accounts increased
- Transportation contractual services increased

C. Program

- No Tuition and fees were increased in FY18.

D. Revenue

- Plan for an increase in the General Fund Revenue from the City of \$1,585,142
- Increase in Chapter 70 Funding based on Governor's Budget of \$88,880
- Project a 70% level of reimbursements for the Circuit Breaker program.
- School choice revenue based on current choice enrollment.

Revolving Accounts

We show revenue and expenses related to all revolving accounts separately from the district budget. Revolving accounts are separate funds with their own revenue streams which are used to pay for expenses related to the particular funds. For example, rather than have Music tuition revenue count as revenue towards the district budget, salaries for Music teachers are to be paid out of the Music Revolving Account, which uses Music tuitions as revenue. A total of \$4,829,219 of expenses is paid from revolving accounts.

We are required by statute to have a balanced budget. The MUNIS budgets shown in this report identify these transfers of expense to revolving accounts, and a summary of revolving accounts begins on page 35.

Circuit Breaker

The state's special education reimbursement program (Circuit Breaker) was enacted into law in 2000 and first implemented in FY04. The program reimburses school districts for high cost special needs students. School districts are eligible for reimbursements for students whose programs cost greater than four times the statewide foundation budget (\$43,094 in FY17). By law, districts are to be reimbursed for 75% of the costs above four times the statewide foundation budget, subject to appropriation.

Expenses in Special Education Tuition Out accounts are difficult to predict. Circuit Breaker is a state funding program that helps us to pay extraordinary tuitions for special education students. Circuit Breaker was funded at 70% in FY17. This budget projects Circuit Breaker will be funded at 70% for the FY18 budget. The circuit breaker percentage is finalized in the legislative budget process.

Expense and Revenue Comparisons

Summary data for the current projections for FY18 expenses and revenues is shown in the chart below, with a comparison to the FY17 Approved Budget.

Account Number	Description	2017 Approved Budget	2017 Revised Budget as of 5/01/17	2018 Proposed Budget
	GRAND TOTAL - DISTRICT BUDGET	52,838,075	52,838,075	54,512,097
	City Contribution	43,497,943	43,497,943	45,087,233
	Additional City Contribution	1,589,290	1,589,290	1,585,142
	Chapter 70	7,750,842	7,750,842	7,839,722*
	TOTAL GENERAL FUND REVENUE	52,838,075	52,838,075	54,512,097

*Projected

Ayers Ryal Side Elementary School

The Ayers School serves students in grades K-5. Ayers will have full day Kindergarten classes in FY18. It is home of the District grades 3-5 English Language Learner program. Projected enrollment for Ayers is shown in the chart below. Full day K projection is based on full enrollment not actual.

School	Early Childhood				Grades					District		Total
	Half P	FD P	Half K	FD K	1	2	3	4	5			
AYERS RYAL SIDE	0	0	0	88	79	91	93	92	78	ELL	44	521
Inclusion	0	0	0	0	0	0	0	0	0			
Student Total	0	0	0	88	79	91	93	92	78			
Sections	0	0	0	4	4	4	4	4	4			
Class Size*	0.0	0.0	0.0	22.0	19.8	22.8	23.3	23.0	19.5			
2017-18 Staffing	0	0	0	4	4	4	4	4	4			
2016-17 Staffing	0	0	0	4	5	4	4	4	4			
Difference	0	0	0	0	-1	0	0	0	0			

*Class size average does not include inclusion students.

- AY 015 The building principal is on a year round individual contract.
- AY 055 The building is serviced by two custodians (day and night shifts).
- AY 075 The number of classroom teachers in grades 1-5 projected for FY18 will decrease by 1. Art, Music, and Physical Education teachers, along with the STE(A)M Integration Specialist, are commonly referred to as "specialists".
- AY 080 Majority of English Language Learners are located at the Ayers School. Each elementary school is staffed with 1.0 Reading Coach, 1.0 Math Coach and 1.0 Reading Teacher partial funding comes from Title grants.
- AY 095 There are two special education teachers for the Learning Center in the school.
- AY 295 Four lunchroom monitors assist with lunch/recess supervision, and the school also has a breakfast monitor.
- AY 335 One school nurse serves student needs in the school.
- AY 096 One adjustment counselor serves student needs in the school.
- AY 115 Each elementary school has 1.0 STE(A)M Integration Specialist.
- AY 195 The school office is served by one clerk.
- AY 640 The building budgets have been level funded based on enrollment for FY18. The entire amount is shown in account AY 640 62190 Interdisciplinary. Principals have discretion as to how to apportion this amount to meet building needs, but that distribution among the various accounts (600's and 700's) does not occur until a final budget is approved.

Account Number	Description	2017 Approved Budget	2017 Revised Budget as of 5/01/17	2018 Proposed Budget
S05 AY 015 61000	PRINCIPAL	104,565	104,566	104,566
S05 AY 055 61000	CUSTODIANS	90,234	89,188	89,188
	BUILDING RENTAL REVOLVING	-43,289	-43,289	-20,000
S05 AY 055 61001	OVERTIME	6,069	6,069	6,069
S05 AY 075 61010	ART	84,746	84,760	84,760
S05 AY 075 61115	GRADE K	327,351	329,013	272,013
	KINDERGARTEN REVOLVING	-203,393	-203,393	-223,993
S05 AY 075 61120	GRADE 1	372,056	356,936	356,936
S05 AY 075 61125	GRADE 2	261,553	264,301	264,301
S05 AY 075 61130	GRADE 3	264,307	269,665	269,665
S05 AY 075 61135	GRADE 4	240,280	246,769	246,769
S05 AY 075 61140	GRADE 5	263,697	246,634	246,634
S05 AY 075 61235	MUSIC	75,367	75,379	75,379
S05 AY 075 61250	PHYSICAL EDUCATION	75,367	75,379	75,379
S05 AY 080 61067	ENGLISH AS A SECOND LANGUAGE	114,769	122,812	122,812
S05 AY 080 61080	PARAPROFESSIONAL	20,327	39,275	39,275
S05 AY 080 61195	READING	114,615	123,888	123,888
S05 AY 080 62960	TEACHER FELLOWS	37,612	18,500	18,500
S05 AY 095 61000	SPECIAL ED TEACHERS	141,296	156,967	156,967
S05 AY 095 61080	PARAPROFESSIONAL - SPED KINDERGARTEN REVOLVING	247,707 -28,995	258,417 -28,995	258,417 -28,995
S05 AY 095 61081	PARAPROFESSIONAL - Reg	20,023	20,023	20,023
S05 AY 096 61005	ADJUSTMENT COUNSELOR	81,648	78,508	78,508
S05 AY 115 61205	MEDIA SPECIALIST	72,196	75,379	75,379
S05 AY 195 61000	CLERK	31,678	31,678	31,678
S05 AY 295 61201	LUNCHROOM MONITORS	18,092	18,544	18,544
S05 AY 335 61961	NURSES	72,196	72,207	72,207
S05 AY 600 62440	CUSTODIAL SUPPLIES	10,229	11,499	11,499
S05 AY 600 62710	ELECTRIC	51,345	51,345	49,345
S05 AY 600 62715	GAS	49,400	49,400	44,400
S05 AY 600 62725	TELEPHONE	4,350	4,350	4,350
S05 AY 620 62195	LANGUAGE ARTS/READING			
S05 AY 640 62010	ART			
S05 AY 640 62190	INTERDISCIPLINARY	44,484	44,484	41,565
S05 AY 640 62195	LANGUAGE ARTS/READING			
S05 AY 640 62210	MATHEMATICS			
S05 AY 660 62190	INTERDISCIPLINARY			
S05 AY 660 62195	LANGUAGE ARTS/READING			
S05 AY 660 62205	LIBRARY			
S05 AY 660 62210	MATHEMATICS			
S05 AY 680 62190	INTERDISCIPLINARY			
S05 AY 700 62240	OFFICE SUPPLIES			
S05 AY 700 62252	PRINTING & DUPLICATING			
S05 AY 710 61872	SUBSTITUTES FOR TR & DEV			
S05 AY 710 62872	TRAINING & DEVELOPMENT			
S05 AY 720 62055	COMPUTER SUPPLIES			
S05 AY 720 62460	COMPUTER MAINTENANCE			
AYERS TOTAL		3,021,882	3,050,258	2,986,028

Centerville Elementary School

The Centerville School serves students in grades K-5. Centerville will have full-day kindergarten programs for FY18. Centerville is home to our district's K-5 Student Support Program (SSP). Projected enrollment for Centerville is shown in the chart below. Full day K projection is based on full enrollment not actual.

School	Early Childhood				Grades					District		Total
	Half P	FD P	Half K	FD K	1	2	3	4	5			
CENTERVILLE	0	0	0	44	56	55	50	71	56	SSP	22	352
Inclusion	0	0	0	2	4	0	8	4	4			
Student Total	0	0	0	44	60	55	58	75	60			
Sections	0	0	.0	2	3	3	3	3	3			
Class Size*	0.0	0.0	0.0	22	18.5	18.3	16.7	23.7	18.7			
2017-18 Staffing	0	0	0	2	3	3	3	3	3			
2016-17 Staffing	0	0	0.5	2	3	3	3	3	2			
Difference	0	0	-.5	0	0	0	0	0	1			

*Class size average does not include inclusion students.

- CE 015 The building principal is on a year round individual contract.
- CE 055 The building is serviced by two custodians (day and night shifts).
- CE 075 The number of classroom teachers in grades 1-5 projected for FY18 will increase by 1. Art, Music, and Physical Education teachers, along with the STE(A)M Integration Specialist, are commonly referred to as "specialists".
- CE 080 Each elementary school is staffed with 1.0 Reading Coach, 1.0 Math Coach and 1.0 Reading Teacher partial funding comes from Title grants.
- CE 095 Five special education teachers provide for the school's needs, one in the Learning Center and four in SSP.
- CE 096 Two adjustment counselors serve student needs in the school.
- CE 115 Each elementary school has 1.0 STE(A)M Integration Specialist.
- CE 195 The school office is served by one clerk.
- CE 295 Three lunchroom monitors assist with lunch/recess supervision, and the school also has a breakfast monitor.
- CE 335 One school nurse serves student needs in the school.
- CE 640 The building budgets have been level funded based on enrollment for FY18. The entire amount is shown in account CE 640 62190 Interdisciplinary. Principals have discretion as to how to apportion this amount to meet building needs, but that distribution among the various accounts (600's and 700's) does not occur until a final budget is approved.

Account Number	Description	2017 Approved Budget	2017 Revised Budget as of 5/01/17	2018 Proposed Budget
S10 CE 015 61000	PRINCIPAL	106,636	106,636	106,636
S10 CE 055 61000	CUSTODIANS	87,842	87,923	87,923
	BUILDING RENTAL REVOLVING	-40,283	-40,823	-20,000
S10 CE 055 61001	OVERTIME	3,500	3,500	3,500
S10 CE 075 61010	ART	57,757	72,207	72,207
S10 CE 075 61115	GRADE K	193,344	175,547	175,547
	KINDERGARTEN REVOLVING	-110,633	-110,633	-131,233
S10 CE 075 61120	GRADE 1	241,689	241,727	241,727
S10 CE 075 61125	GRADE 2	225,654	230,971	230,971
S10 CE 075 61130	GRADE 3	177,059	181,963	181,963
S10 CE 075 61135	GRADE 4	202,563	219,793	219,793
S10 CE 075 61140	GRADE 5	162,090	147,619	204,619
S10 CE 075 61235	MUSIC	52,221	40,504	40,504
S10 CE 075 61250	PHYSICAL EDUCATION	76,272	76,284	76,284
S10 CE 080 61195	READING	84,746	84,760	84,760
S10 CE 080 62960	Teacher Fellows	17,200	16,536	16,536
S10 CE 095 61000	SPECIAL ED TEACHERS	263,015	269,967	269,967
S10 CE 095 61080	PARAPROFESSIONAL	122,473	186,754	186,754
	KINDERGARTEN REVOLVING	-18,383	-18,383	-18,383
S10 CE 095 61081	PARAPROFESSIONAL - Reg	19,718	19,718	19,718
S10 CE 096 61005	ADJUSTMENT COUNSELOR	148,560	151,169	151,169
S10 CE 115 61205	MEDIA SPECIALIST	58,445	64,116	64,116
S10 CE 195 61000	CLERK	29,538	29,538	29,538
S10 CE 295 61201	LUNCHROOM MONITORS	14,858	14,858	14,858
S10 CE 335 61961	NURSES	72,196	72,207	72,207
S10 CE 600 62440	CUSTODIAL SUPPLIES	7,870	8,718	8,718
S10 CE 600 62710	ELECTRIC	50,617	50,617	53,617
S10 CE 600 62715	GAS	1,789	1,789	1,789
S10 CE 600 62720	HEATING	64,167	64,167	44,167
S10 CE 600 62725	TELEPHONE	1,425	1,425	1,425
S10 CE 640 62010	ART			
S10 CE 640 62190	INTERDISCIPLINARY	31,047	31,047	30,380
S10 CE 640 62195	LANGUAGE ARTS/READING			
S10 CE 640 62205	LIBRARY			
S10 CE 640 62210	MATHEMATICS			
S10 CE 640 62235	MUSIC			
S10 CE 640 62250	PHYSICAL EDUCATION			
S10 CE 640 62255	SCIENCE			
S10 CE 640 62260	SOCIAL STUDIES			
S10 CE 660 62045	COMPUTER			
S10 CE 660 62210	MATHEMATICS			
S10 CE 680 62245	COMPUTER			
S10 CE 700 62240	OFFICE SUPPLIES			
S10 CE 700 62252	PRINTING & DUPLICATING			
S10 CE 710 61872	SUBS FOR TRAINING & DEVEL			
S10 CE 720 62055	COMPUTER SUPPLIES			
CENTERVILLE TOTAL		2,404,992	2,482,221	2,521,777

Cove Elementary School

The Cove School serves students in grades K-5. Cove will have full-day and half-day kindergarten classes in FY18. AIM is a district specialized program for students in grades K-5 housed at Cove. Projected enrollment for Cove is shown in the chart below. Full day K projection is based on full enrollment not actual.

School	Early Childhood				Grades					District		Total
	Half P	FD P	Half K	FD K	1	2	3	4	5			
COVE	0	0	32	66	76	79	77	74	71	AIM	26	495
Inclusion	0	0	0	6	3	5	4	3	5			
Student Total	0	0	32	66	79	84	81	77	76			
Sections	0	0	2	3	4	4	4	3	3			
Class Size*	0.0	0.0	16.0	22.0	19.0	19.8	19.3	24.7	23.7			
2017-18 Staffing	0	0	1	3	4	4	4	3	3			
2016-17 Staffing	0	0	1	3	4	4	3	3	3			
Difference	0	0	0	0	0	0	1	0	0			

*Class size average does not include inclusion students.

- CO 015 The building principal is on a year round individual contract.
- CO 055 The building is serviced by two custodians (day and night shifts).
- CO 075 The number of classroom teachers for grades 1-5 projected for FY18 is increased by 1. Teachers are added or subtracted to align with class size guidelines. Art, Music, and Physical Education teachers, along with the STE(A)M Integration Specialist, are commonly referred to as "specialists".
- CO 080 Each elementary school is staffed with 1.0 Reading Coach, 1.0 Math Coach and 1.0 Reading Teacher partial funding comes from Title grants.
- CO 095 Cove has five special education teachers in the district budget. Two LC teachers, one teacher services the needs of the TLC program and three AIM program teachers.
- CO 096 One adjustment counselor serves student needs in the school.
- CO 115 Each elementary school has 1.0 STE(A)M Integration Specialist.
- CO 195 The school office is served by one clerk.
- CO 295 Four lunchroom monitors assist with lunch/recess supervision, and the school also has a breakfast monitor.
- CO 335 One school nurse serves student needs in the school.
- CO 640 The building budgets have been level funded based on enrollment for FY18. The entire amount is shown in account CO 640 62190 Interdisciplinary. Principals have discretion as to how to apportion this amount to meet building needs, but that distribution among the various accounts (600's and 700's) does not occur until a final budget is approved.

Account Number					Description	2017 Approved Budget	2017 Revised Budget as of 5/01/17	2018 Proposed Budget
S15	CO	015	61000	PRINCIPAL		107,671	107,672	107,672
S15	CO	055	61000	CUSTODIANS		86,258	89,065	89,065
				BUILDING RENTAL REVOLVING		-40,283	-40,283	-20,000
S15	CO	055	61001	OVERTIME		3,500	4,000	4,000
S15	CO	075	61010	ART		68,246	68,437	68,437
S15	CO	075	61115	GRADE K		281,697	299,305	299,305
				KINDERGARTEN REVOLVING		-170,489	-170,489	-191,089
S15	CO	075	61120	GRADE 1		304,553	304,602	304,602
S15	CO	075	61125	GRADE 2		260,946	284,586	284,586
S15	CO	075	61130	GRADE 3		185,731	181,442	238,442
S15	CO	075	61135	GRADE 4		209,687	218,034	218,034
S15	CO	075	61140	GRADE 5		212,611	213,186	213,186
S15	CO	075	61235	MUSIC		84,746	84,760	84,760
S15	CO	075	61250	PHYSICAL EDUCATION		82,709	86,044	86,044
S15	CO	080	61195	READING		124,015	143,439	143,439
S15	CO	080	62960	Teacher Fellows		0	16,536	16,536
S15	CO	095	61000	SPECIAL ED TEACHERS		341,955	336,835	336,835
S15	CO	095	61080	PARAPROFESSIONAL		238,827	260,270	260,270
				KINDERGARTEN REVOLVING		-19,428	-19,428	-19,428
S15	CO	095	61081	PARAPROFESSIONAL - Reg		39,437	39,437	39,437
S15	CO	096	61005	ADJUSTMENT COUNSELOR		72,196	72,207	72,207
S15	CO	115	61205	MEDIA SPECIALIST		45,839	51,076	51,076
S15	CO	195	61000	CLERK		32,694	32,694	32,694
S15	CO	295	61201	LUNCHROOM MONITORS		18,092	22,097	22,097
S15	CO	335	61961	NURSES		44,081	46,444	46,444
S15	CO	600	62440	CUSTODIAL SUPPLIES		9,367	10,426	10,426
S15	CO	600	62710	ELECTRIC		50,425	50,425	47,425
S15	CO	600	62715	GAS		55,190	55,190	54,190
S15	CO	600	62725	TELEPHONE		1,535	1,535	1,535
S15	CO	640	62010	ART				
S15	CO	640	62190	INTERDISCIPLINARY		37,474	37,474	39,595
S15	CO	640	62195	LANGUAGE ARTS/READING				
S15	CO	640	62205	LIBRARY				
S15	CO	640	62210	MATHEMATICS				
S15	CO	640	62235	MUSIC				
S15	CO	640	62250	PHYSICAL EDUCATION				
S15	CO	640	62255	SCIENCE				
S15	CO	640	62260	SOCIAL STUDIES				
S15	CO	680	62210	MATHEMATICS				
S15	CO	700	62240	OFFICE SUPPLIES				
S15	CO	700	62252	PRINTING & DUPLICATING				
S15	CO	700	62872	TRAINING & DEVELOPMENT				
S15	CO	710	61872	SUBS FOR TRAINING & DEVELOPMENT				
COVE TOTAL						2,769,282	2,887,018	2,941,822

Hannah Elementary School

The Hannah School serves students in grades K-5. Hannah will have full-day kindergarten classes in FY18. Hannah is also home to our district's 2-5 Language based program (SLD). Projected enrollment for Hannah is shown in the chart below. Full day K projection is based on full enrollment not actual.

School	Early Childhood				Grades					District		Total
	Half P	FD P	Half K	FD K	1	2	3	4	5			
HANNAH	0	0	0	66	54	51	72	53	81	SLD	12	389
Inclusion	0	0	0	0	0	0	4	4	4			
Student Total	0	0	0	66	54	51	76	57	85			
Sections	0	0	0	3	3	3	3	3	4			
Class Size*	0.0	0.0	0.0	22.0	18.0	17.0	24.0	17.7	20.3			
2017-18 Staffing	0	0	0	3	3	3	3	3	4			
2016-17 Staffing	0	0	0	2	3	4	3	4	3			
Difference	0	0	0	1	0	-1	0	-1	1			

*Class size average does not include inclusion students.

- HA 015 The building principal is on a year round individual contract
- HA 055 The building is serviced by two custodians (day and night shifts).
- HA 075 The number of classroom teachers for grades 1-5 projected for FY18 will be reduced by 1. Teachers are added or subtracted to align with class size guidelines. Art, Music, and Physical Education teachers, along with the STE(A)M Integration Specialist, are commonly referred to as "specialists".
- HA 080 Each elementary school is staffed with 1.0 Reading Coach, 1.0 Math Coach and 1.0 Reading Teacher partial funding comes from Title grants.
- HA 095 Four special education teachers provide for the school's needs, two in the Learning Center and two for the language bases SLD programs. One teacher supports the TLC program.
- HA 096 One adjustment counselor serves student needs in the school.
- HA 115 Each elementary school has 1.0 STE(A)M Integration Specialist.
- HA 195 The school office is served by one clerk.
- HA 295 Three lunchroom monitors assist with lunch/recess supervision, and the school also has a breakfast monitor.
- HA 335 One school nurse serves student needs in the school.
- HA 640 The building budgets have been level funded based on enrollment for FY18. The entire amount is shown in account HA 640 62190 Interdisciplinary. Principals have discretion as to how to apportion this amount to meet building needs, but that distribution among the various accounts (600's and 700's) does not occur until a final budget is approved.

Account Number	Description	2017 Approved Budget	2017 Revised Budget as of 5/01/17	2018 Proposed Budget
S20 HA 015 61000	PRINCIPAL	106,636	106,636	106,636
S20 HA 055 61000	CUSTODIANS	86,160	88,749	88,749
	BUILDING RENTAL REVOLVING	-39,276	-39,276	-20,000
S20 HA 055 61001	OVERTIME	7,405	9,405	9,405
S20 HA 075 61010	ART	57,135	57,144	57,144
S20 HA 075 61115	GRADE K	160,113	116,258	116,258
	KINDERGARTEN REVOLVING	-65,182	-65,182	-85,782
S20 HA 075 61120	GRADE 1	216,306	185,746	185,746
S20 HA 075 61125	GRADE 2	216,736	270,225	213,225
S20 HA 075 61130	GRADE 3	211,237	217,665	217,665
S20 HA 075 61135	GRADE 4	223,734	290,966	233,966
S20 HA 075 61140	GRADE 5	193,410	201,090	258,090
S20 HA 075 61235	MUSIC	52,757	54,956	54,956
S20 HA 075 61250	PHYSICAL EDUCATION	54,947	54,956	54,956
S20 HA 080 61195	READING	185,094	160,384	160,384
S20 HA 080 62960	TEACHER FELLOWS	17,200	18,500	18,500
S20 HA 095 61000	SPECIAL ED TEACHERS	305,842	320,803	320,803
S20 HA 095 61080	PARAPROFESSIONAL	140,167	127,803	127,803
	KINDERGARTEN REVOLVING	-9,860	-9,860	-9,860
S20 HA 095 61081	PARAPROFESSIONAL - Reg	19,718	19,718	19,718
S20 HA 096 61005	ADJUSTMENT COUNSELOR	72,196	72,207	72,207
S20 HA 115 61205	MEDIA SPECIALIST	78,546	78,558	78,558
S20 HA 195 61000	CLERK	31,308	32,073	32,073
S20 HA 295 61201	LUNCHROOM MONITORS	13,835	13,835	13,835
S20 HA 335 61961	NURSES	58,033	72,207	72,207
S20 HA 600 62440	CUSTODIAL SUPPLIES	8,280	9,191	9,191
S20 HA 600 62710	ELECTRIC	34,522	34,522	30,522
S20 HA 600 62715	GAS	57,800	57,800	56,300
S20 HA 600 62725	TELEPHONE	3,250	3,250	3,250
S20 HA 640 62010	ART			
S20 HA 640 62190	INTERDISCIPLINARY	29,128	29,128	32,555
S20 HA 640 62195	LANGUAGE ARTS/READING			
S20 HA 640 62205	LIBRARY			
S20 HA 640 62210	MATHEMATICS			
S20 HA 640 62235	MUSIC			
S20 HA 640 62250	PHYSICAL EDUCATION			
S20 HA 640 62255	SCIENCE			
S20 HA 660 62045	COMPUTER			
S20 HA 660 62190	INTERDISCIPLINARY			
S20 HA 660 62195	LANGUAGE ARTS/READING			
S20 HA 660 62210	MATHEMATICS			
S20 HA 660 62260	SOCIAL STUDIES			
S20 HA 700 62240	OFFICE SUPPLIES			
S20 HA 700 62252	PRINTING			
S20 HA 710 61872	SUBS FOR TRAINING & DEV			
S20 HA 710 62872	TRAINING & DEVELOPMENT			
S20 HA 720 62045	COMPUTER EQUIPMENT			
HANNAH TOTAL		2,527,177	2,589,457	2,529,060

North Beverly Elementary School

The North Beverly School serves students in grades K-5. North Beverly will have Full Day Kindergarten classes in FY18. North Beverly is home to the district's SBI program. Projected enrollment for North Beverly is shown in the chart below. Full day K projection is based on full enrollment not actual.

School	Early Childhood				Grades					District		Total
	Half P	FD P	Half K	FD K	1	2	3	4	5			
NORTH BEVERLY	0	0	0	44	56	62	53	88	58	SBI	13	374
Inclusion	0	0	0	0	0	2	3	4	4			
Student Total	0	0	0	44	56	64	56	92	62			
Sections	0	0	0	2	3	3	3	4	3			
Class Size*	0.0	0.0	0.0	22.0	18.7	20.7	17.7	22.0	19.3			
2017-18 Staffing	0	0	0	2	3	3	3	4	3			
2016-17 Staffing	0	0	0	2	3	3	4	3	3			
Difference	0	0	0	0	0	0	-1	1	0			

*Class size average does not include inclusion students.

- NB 015 The building principal is on a year round individual contract
- NB 055 The building is serviced by two custodians (day and night shifts).
- NB 075 The number of classroom teachers in grades 1-5 projected for FY18 will remain the same. Art, Music, and Physical Education teachers, along with the STE(A)M Integration Specialist, are commonly referred to as "specialists".
- NB 080 Each elementary school is staffed with 1.0 Reading Coach, 1.0 Math Coach and 1.0 Reading Teacher partial funding comes from Title grants. Two learning center teachers, a Learning Center teacher supports the TLC program. There are three teachers for the SBI program.
- NB 096 One adjustment counselor serves student needs in the school.
- NB 115 Each elementary school has 1.0 STE(A)M Integration Specialist.
- NB 195 The school office is served by one clerk.
- NB 295 Three lunchroom monitors assist with lunch/recess supervision, and the school also has a breakfast monitor.
- NB 335 One school nurse serves student needs in the school.
- NB 640 The building budgets have been level funded based on enrollment for FY18. The entire amount is shown in account NB 640 62190 Interdisciplinary. Principals have discretion as to how to apportion this amount to meet building needs, but that distribution among the various accounts (600's and 700's) does not occur until a final budget is approved.

Account Number	Description	2017 Approved Budget	2017 Revised Budget as of 5/01/17	2018 Proposed Budget
S35 NB 015 61000	PRINCIPAL	107,671	107,672	107,672
S35 NB 055 61000	CUSTODIANS	64,260	66,822	66,822
	BUILDING RENTAL REVOLVING	-14,111	-14,111	-20,000
S35 NB 055 61001	OVERTIME	3,500	3,500	3,500
S35 NB 075 61010	ART	52,115	50,873	50,873
S35 NB 075 61115	GRADE K	155,507	129,887	129,887
	KINDERGARTEN REVOLVING	-71,129	-71,129	-91,729
S35 NB 075 61120	GRADE 1	164,796	227,529	227,529
S35 NB 075 61125	GRADE 2	284,806	166,589	166,589
S35 NB 075 61130	GRADE 3	241,689	292,803	235,803
S35 NB 075 61135	GRADE 4	198,379	203,675	260,675
S35 NB 075 61140	GRADE 5	232,329	235,538	235,538
S35 NB 075 61235	MUSIC	67,797	67,808	67,808
S35 NB 075 61250	PHYSICAL EDUCATION	57,757	57,766	57,766
S35 NB 080 61195	READING	187,378	163,175	163,175
S35 NB 080 62960	TEACHER FELLOWS	36,000	33,072	33,072
S35 NB 095 61000	SPECIAL ED TEACHERS	354,153	367,955	367,955
S35 NB 095 61080	PARAPROFESSIONAL	269,059	242,215	242,215
	KINDERGARTEN REVOLVING	-19,428	-19,428	-19,428
S35 NB 095 61081	PARAPROFESSIONAL - Reg	20,327	20,327	20,327
S35 NB 096 61005	ADJUSTMENT COUNSELOR	64,158	69,466	69,466
S35 NB 115 61205	MEDIA SPECIALIST	44,081	46,444	46,444
S35 NB 195 61000	CLERK	31,172	31,773	31,773
S35 NB 295 61201	LUNCHROOM MONITORS	18,092	14,174	14,174
S35 NB 335 62961	NURSES	60,326	62,777	62,777
S35 NB 600 62440	CUSTODIAL SUPPLIES	7,932	8,864	8,864
S35 NB 600 62710	ELECTRIC	48,950	48,950	43,950
S35 NB 600 62715	GAS	53,293	53,293	43,293
S35 NB 600 62725	TELEPHONE	1,733	1,733	1,733
S35 NB 620 62205	LIBRARY			
S35 NB 640 62010	ART			
S35 NB 640 62190	INTERDISCIPLINARY	34,052	34,052	34,340
S35 NB 640 62195	LANGUAGE ARTS/READING			
S35 NB 640 62205	LIBRARY			
S35 NB 640 62210	MATHEMATICS			
S35 NB 640 62250	PHYSICAL EDUCATION			
S35 NB 640 62255	SCIENCE			
S35 NB 640 62260	SOCIAL STUDIES			
S35 NB 660 62165	HEALTH			
S35 NB 660 62190	INTERDISCIPLINARY			
S35 NB 660 62195	LANGUAGE ARTS/READING			
S35 NB 660 62250	PHYSICAL EDUCATION			
S35 NB 680 62190	INTERDISCIPLINARY			
S35 NB 700 62240	OFFICE SUPPLIES			
S35 NB 700 62252	PRINTING & DUPLICATING			
S35 NB 710 61872	SUBS FOR TRAINING & DEVELOPMENT			
S35 NB 710 62872	TRAINING			
S35 NB 720 62045	COMPUTER EQUIPMENT			
NORTH BEVERLY TOTAL		2,756,644	2,704,064	2,662,863

Briscoe Middle School

Briscoe Middle School serves students in grades 6-8. It is also home to five Special Education programs: Strategies based instruction (SBI), Attain, Student Support Program (SSP), Language based (SLD) and Opportunities. Projected enrollment for the Middle School is shown in the chart below.

School	Grades			District Programs		Total
	6	7	8			
BRISCOE MS	320	331	350	SBI	44	1,001
Sections	12	12	12	ATTAIN	8	
Class Size	26.7	27.6	29.2	SLD	28	
				SSP	13	

BR 015 The Middle School is administered by the building principal, who is on a year round individual contract, and two assistant principals.

BR 055 The building is serviced by one half-time and four full-time custodians (day and night shifts).

BR 075 At each grade level students work with teams of teachers for English, Math, Science and Social Studies. In the 7th and 8th grade each team has 4 teachers, in the 6th grade each team has 2 teachers. Student schedules also included courses in Foreign Language, Reading, and Expressive Arts.

BR 080 Four teachers support Briscoe's Reading program and one literacy coach.

Account Number	Description	2017 Approved Budget	2017 Revised Budget as of 5/01/17	2018 Proposed Budget
S50 BR 015 61000	PRINCIPALS	331,458	330,121	330,121
S50 BR 055 61000	CUSTODIANS	194,900	196,188	196,188
	BUILDING RENTAL REVOLVING	0	0	-40,000
S50 BR 055 61001	OVERTIME	10,000	10,000	10,000
S50 BR 075 61010	ART	56,161	58,758	58,758
S50 BR 075 61080	MATH TUTORS	12,000	12,000	12,000
S50 BR 075 61085	ENGLISH	572,446	560,641	560,641
S50 BR 075 61110	FOREIGN LANGUAGES	324,513	340,447	340,447
S50 BR 075 61165	HEALTH/PHYSICAL ED	313,080	326,530	326,530
S50 BR 075 61180	TECHNOLOGY EDUCATION	144,392	144,414	144,414
S50 BR 075 61210	MATHEMATICS	684,446	655,751	655,751
S50 BR 075 61235	MUSIC	144,392	144,414	144,414
S50 BR 075 61255	SCIENCE	730,049	726,371	726,371
S50 BR 075 61260	SOCIAL STUDIES	603,708	602,792	602,792
S50 BR 075 62305	6TH PERIOD	44,000	44,000	44,000
S50 BR 080 61067	ENGLISH AS A SECOND LANGUAGE	72,196	72,207	72,207
S50 BR 080 61080	PARAPROFESSIONAL	19,921	20,412	20,412
S50 BR 080 61195	READING	340,830	390,905	390,905

- BR 095 Seventeen (17) special education teachers staff our various programs. The number of paraprofessionals who provide support for special education is determined during the summer once the review of IEPs is complete and actual student and school needs are determined.
- BR 096 Three guidance counselors and two and a half adjustment counselors serve student needs in the Middle School.
- BR 115 The school is served by a full-time Library Media Specialist.
- BR 195 The school office is served by three clerks.
- BR 196 Middle School students may participate in intramural sports.
- BR 197 Funding for co-curricular advisor stipends, Nature's Classroom stipends and transportation costs.
- BR 335 One school nurse and a nurse assistant serve student health needs in the school.
- BR 640 The building budgets have been level funded based on enrollment for FY18. The entire amount is shown in account BR 640 62190 Interdisciplinary. Principals have discretion as to how to apportion this amount to meet building needs, but that distribution among the various accounts (600's and 700's) does not occur until a final budget is approved

Account Number	Description	2017 Approved Budget	2017 Revised Budget as of 5/01/17	2018 Proposed Budget
S50 BR 095 61000	SPECIAL EDUCATION	1,180,099	1,209,183	1,209,183
S50 BR 095 61080	PARAPROFESSIONAL	148,075	254,818	254,818
S50 BR 096 61005	ADJUSTMENT COUNSELOR	189,982	193,141	193,141
S50 BR 096 61160	GUIDANCE	224,411	232,626	232,626
S50 BR 115 61205	MEDIA SPECIALIST	75,367	75,379	75,379
S50 BR 195 61000	CLERICAL-BRISCOE	101,729	104,235	104,235
S50 BR 196 61040	COACHES	2,355	2,355	2,355
S50 BR 197 61265	STUDENT ADVISORS	47,909	47,909	47,909
S50 BR 335 61961	NURSES	109,564	109,581	109,581
S50 BR 600 62440	CUSTODIAL SUPPLIES	21,473	23,870	23,870
S50 BR 600 62710	ELECTRIC	61,404	61,404	63,404
S50 BR 600 62715	GAS	111,982	111,982	91,982
S50 BR 600 62725	TELEPHONE	3,450	3,450	3,450
S50 BR 620 62085	ENGLISH			
S50 BR 620 62110	FOREIGN LANGUAGES			
S50 BR 620 62205	LIBRARY			
S50 BR 620 62210	MATHEMATICS			
S50 BR 620 62255	SCIENCE			
S50 BR 620 62260	SOCIAL STUDIES			
S50 BR 640 62010	ART			
S50 BR 640 62035	CHAPTER 766			
S50 BR 640 62045	COMPUTER			
S50 BR 640 62175	INDUSTRIAL ARTS			
S50 BR 640 62190	INTERDISCIPLINARY	104,739	104,739	104,030
S50 BR 640 62195	LANGUAGE ARTS/READING			
S50 BR 640 62205	LIBRARY			
S50 BR 640 62210	MATHEMATICS			
S50 BR 640 62235	MUSIC			
S50 BR 640 62255	SCIENCE			
S50 BR 640 62260	SOCIAL STUDIES			

Account Number	Description	2017 Approved Budget	2017 Revised Budget as of 5/01/17	2018 Proposed Budget
S50 BR 660 62035	CHAPTER 766			
S50 BR 660 62045	COMPUTER			
S50 BR 660 62085	ENGLISH			
S50 BR 660 62110	FOREIGN LANGUAGE			
S50 BR 660 62165	HEALTH			
S50 BR 660 62180	TECHNOLOGY EDUCATION			
S50 BR 660 62190	INTERDISCIPLINARY			
S50 BR 660 62195	LANGUAGE ARTS			
S50 BR 660 62210	MATHEMATICS			
S50 BR 660 62250	PHYSICAL EDUCATION			
S50 BR 660 62255	SCIENCE			
S50 BR 660 62260	SOCIAL STUDIES			
S50 BR 700 62155	GRADUATION			
S50 BR 700 62240	OFFICE SUPPLIES			
S50 BR 700 62252	PRINTING & DUPLICATING			
S50 BR 710 61872	SUBS FOR TRAINING & DEV			
S50 BR 710 62872	TRAINING & DEVELOPMENT			
S50 BR 720 61045	TECH SPECIALIST	4,224	4,224	4,224
BRISCOE TOTAL		6,985,255	7,174,847	7,116,138

Beverly High School

Beverly High School serves students in grades 9-12. It is also home to five Special Education programs: Strategies based instruction (SBI), Accomplish, Language based programs, Ladders and Launch programs. The STAY program provides an after-school program for students at risk of dropping out. Projected enrollment for the High School is shown in the chart below.

School	Grades				District		Total
	9	10	11	12			
BEVERLY HS	328	309	293	334	LADDERS	62	1,264
					ACCOMPLISH	10	
					LB	22	
					SBI	41	
					LAUNCH	9	
					STAY	TBD	

- HS 015 The High School is administered by the building principal, who is on a year round individual contract, and three assistant principals.
- HS 055 The building is serviced by eight custodians (7.48 FTE) for staffing the day and night shifts.
- HS 080 The program for English Language Learners is provided by one teacher. Adding 1.0 FTE position for the Ladders Program.

Account Number	Description	2017 Approved Budget	2017 Revised Budget as of 5/01/17	2018 Proposed Budget
S45 HS 015 61000	PRINCIPALS	442,217	416,726	416,726
S45 HS 055 61000	CUSTODIANS	340,638	345,792	345,792
	BUILDING RENTAL REVOLVING	-45,049	-45,049	-60,000
S45 HS 055 61001	OVERTIME	28,954	26,454	26,454
S45 HS 075 61010	ART	259,710	261,388	261,388
S45 HS 075 61085	ENGLISH	862,715	892,739	892,739
	SCHOOL CHOICE REVOLVING	-351,203	-351,203	-413,703
S45 HS 075 61110	FOREIGN LANGUAGES	701,277	643,382	643,382
S45 HS 075 61165	HEALTH/PHYSICAL ED	421,255	452,134	452,134
S45 HS 075 61180	TECHNOLOGY / SCHOOL TO WORK	417,786	446,308	446,308
S45 HS 075 61210	MATHEMATICS	998,379	1,021,711	1,021,711
S45 HS 075 61235	MUSIC	183,707	183,687	183,687
S45 HS 075 61255	SCIENCE	958,250	1,023,979	1,023,979
	SCHOOL CHOICE REVOLVING	-311,599	-311,599	-374,099
S45 HS 075 61260	SOCIAL STUDIES	721,908	731,405	731,405
S45 HS 075 61305	6TH TEACHING PERIOD	185,000	185,000	185,000
	SEVIS Funding	-125,000	-125,000	-185,000
S45 HS 080 61067	ENGLISH AS A SECOND LANGUAGE	72,196	72,207	72,207
S45 HS 080 62960	TEACHER FELLOWS	18,000	22,868	22,868

- HS 095 There are twelve special education teachers.
 HS 096 Two and a half (2.5) adjustment counselors and five (5) guidance counselors serve student needs in the school.
 HS 115 The school is served by a full-time Library Media Specialist.
 HS 195 High school administration and guidance offices are served by seven clerks.
 HS 196 Amounts for coaches' stipends and salaries for the athletic secretary and trainer positions are all determined by contract.
 HS 197 Amounts for co-curricular adviser stipends are determined by contract.
 HS 198 Two part-time campus monitors (.6 each) assist in supervision of the campus and building.
 HS 335 One and a half (1.57) school nurses and a nurse assistant serve student health needs in the school.

Account Number	Description	2017 Approved Budget	2017 Revised Budget as of 5/01/17	2018 Proposed Budget
S45 HS 095 61000	SPED ED TEACHERS	760,562	829,727	886,727
S45 HS 095 61055	SPED ED TEACHERS	183,994	126,005	126,005
S45 HS 095 61060	JOB COACHES	48,007	48,007	48,007
S45 HS 095 61080	PARAPROFESSIONAL	236,381	277,002	277,002
S45 HS 096 61005	ADJUSTMENT COUNSELOR	193,064	202,522	202,522
S45 HS 096 61160	GUIDANCE COUNSELORS	405,320	369,526	369,526
S45 HS 115 61205	MEDIA SPECIALIST	72,196	72,207	72,207
S45 HS 195 61000	CLERICAL	249,120	252,436	252,436
S45 HS 195 61001	OVERTIME	850	850	850
S45 HS 196 61040	COACHES	212,894	212,894	212,894
	ATHLETICS REVOLVING	-209,748	-209,748	-209,748
S45 HS 196 61080	ATHLETIC SECRETARY	36,313	35,776	35,776
S45 HS 196 61276	ATHLETIC TRAINER	31,792	31,792	31,792
S45 HS 197 61265	STUDENT ADVISORS	44,906	44,906	44,906
S45 HS 198 61020	CAMPUS MONITOR	23,662	23,662	23,662
	BHS STUDENT PARKING REVOLVING	-11,305	-11,305	-11,305
S45 HS 335 61961	NURSES	137,536	137,358	137,358
S45 HS 600 62440	CUSTODIAL SUPPLIES	32,759	35,722	35,722
S45 HS 600 62710	ELECTRIC	399,253	365,553	232,499
	BUILDING RENTAL REVOLVING	-166,754	-166,754	-100,000
S45 HS 600 62715	GAS	377,997	140,364	120,364
	BUILDING RENTAL REVOLVING	-237,633	-237,633	-100,000
S45 HS 600 62725	TELEPHONE	24,969	24,969	9,500
	BUILDING RENTAL REVOLVING	-15,469	-15,469	0

HS 640 The building budgets have been level funded based on enrollment for FY18. The entire amount is shown in account HS 640 62190 Interdisciplinary. Principals have discretion as to how to apportion this amount to meet building needs, but that distribution among the various accounts (600's and 700's) does not occur until a final budget is approved.

HS 720 A stipend is paid to manage the High School's website.

HS 856 The district contribution to the athletic program for FY18 is level funded.

Account Number					Description	2017 Approved Budget	2017 Revised Budget as of 5/01/17	2018 Proposed Budget
S45	HS	620	62025	BUSINESS EDUCATION				
S45	HS	620	62085	ENGLISH				
S45	HS	620	62110	FOREIGN LANGUAGES				
S45	HS	620	62160	GUIDANCE				
S45	HS	620	62205	LIBRARY				
S45	HS	620	62210	MATHEMATICS				
S45	HS	620	62235	MUSIC				
S45	HS	620	62255	SCIENCE				
S45	HS	620	62260	SOCIAL STUDIES				
S45	HS	640	62010	ART				
S45	HS	640	62110	FOREIGN LANGUAGES				
S45	HS	640	62160	GUIDANCE				
S45	HS	640	62165	HEALTH/WELLNESS				
S45	HS	640	62170	HOME ECONOMICS				
S45	HS	640	62175	INDUSTRIAL ARTS				
S45	HS	640	62190	INTERDISCIPLINARY	148,744	148,744	146,970	
S45	HS	640	62205	LIBRARY				
S45	HS	640	62210	MATHEMATICS				
S45	HS	640	62235	MUSIC				
S45	HS	640	62255	SCIENCE				
S45	HS	660	62160	GUIDANCE				
S45	HS	660	62195	LANGUAGE ARTS				
S45	HS	660	62250	PHYSICAL EDUCATION				
S45	HS	660	62255	SCIENCE				
S45	HS	660	62260	SOCIAL STUDIES				
S45	HS	680	62170	HOME ECONOMICS				
S45	HS	680	62190	INTERDISCIPLINARY				
S45	HS	680	62255	SCIENCE				
S45	HS	700	62095	EQUIPMENT				
S45	HS	700	62155	GRADUATION				
S45	HS	700	62159	STUDENT ACTIVITIES				
S45	HS	700	62240	OFFICE SUPPLIES				
S45	HS	700	62241	POSTAGE				
S45	HS	700	62252	PRINTING & DUPLICATING				
S45	HS	700	62872	TRAINING & DEVELOPMENT				
S45	HS	710	61872	SUBS FOR TRAINING & DEVELOPMENT				
S45	HS	710	62872	TRAINING & DEVELOPMENT				
S45	HS	720	62045	TECH SPECIALIST	4,287	4,287	4,287	
S45	HS	856		ATHLETICS TRANSPORTATION	0	40,000	40,000	
S45	HS	856	62015	ATHLETICS	118,914	152,614	118,914	
HIGH SCHOOL TOTAL					8,881,752	8,828,943	8,701,851	

McKeown Pre-School

The McKeown School is the home to the District's Pre-School Programs and District Administration Offices.

School	Early Childhood	
	Half Day	Full Day
PREK - FULL	0	78
PREK - HALF	90	0
Sections	6	6
Class Size	15.0	9.5-15.0

- MK 055 The building is serviced by two custodians.
- MK 075 This line budgets for Pre-school teachers for the programs.
- MK 095 This line budgets for Paraprofessionals for the Pre-school programs.
- MK 335 One school nurse serves the student needs in the school.
- MK 640 The building budget is level funded for FY18. The entire amount is shown in account NB 640 62190 Interdisciplinary. Principals have discretion as to how to apportion this amount to meet building needs, but that distribution among the various accounts (600's and 700's) does not occur until a final budget is approved.

Account Number	Description	2017 Approved Budget	2017 Revised Budget as of 5/01/17	2018 Proposed Budget
S32 MK 055 61000	CUSTODIANS	118,248	121,682	131,682
	BUILDING RENTAL REVOLVING	-60,411	-60,411	-20,000
S32 MK 055 61001	OVERTIME	9,500	9,500	6,000
	BUILDING RENTAL REVOLVING	-3,500	-3,500	0
S32 MK 075 61114	PRESCHOOL TEACHERS	618,738	626,261	626,261
	PRESCHOOL TUITION REVOLVING	-45,811	-45,881	-45,881
S32 MK 095 61080	PRESCHOOL PARAPROFESSIONALS	64,661	129,168	129,168
S32 MK 335 61961	NURSES	48,715	51,074	51,074
S32 MK 600 62440	CUSTODIAL SUPPLIES	5,540	6,362	5,822
	BUILDING RENTAL REVOLVING	-5,540	-5,540	0
S32 MK 600 62710	ELECTRIC	64,350	64,350	51,789
	BUILDING RENTAL REVOLVING	-27,561	-27,561	0
S32 MK 600 62715	GAS	54,922	54,922	34,922
	BUILDING RENTAL REVOLVING	-20,000	-20,000	0
S32 MK 600 62725	TELEPHONE	11,376	8,194	8,194
	BUILDING RENTAL REVOLVING	0	0	0
S32 MK 640 62190	INTERDISCIPLINARY	7,093	10,275	7,093
MCKEOWN TOTAL		840,320	918,895	986,124

Administration

The Administration accounts include funds that support district office and district-wide functions.

- AD 015 Five School Committee members receive a \$5,866.50 stipend, and the President receives a \$6,166.50 stipend per the City charter.
- AD 140 Superintendent's salary and expenses are determined by contract. The Executive Secretary is on an individual contract.
- AD 155 The full salaries for the Assistant Superintendent of Schools and her Administrative Assistant are actually higher by an amount of \$15,000 each. This portion of their salaries is covered by the Title I grant, a program administered by that office.
- AD 175 A variety of salaries and contracts define the amounts in these accounts. Positions include staff and administrators in the business and personnel offices.
- AD 195 This amount covers the need for clerical substitutes across the district.

Account Number	Description	2017 Approved Budget	2017 Revised Budget as of 5/01/17	2018 Proposed Budget
S60 AD 015 61000	SCHOOL COMMITTEE	21,900	21,900	35,999
S60 AD 140 61000	SUPERINTENDENT	176,001	176,001	176,001
S60 AD 140 61036	EXECUTIVE SECRETARY	71,050	71,050	71,050
S60 AD 140 62681	SUPERINTENDENT EXPENSES	2,700	2,700	2,700
S60 AD 155 61000	ASST SUPERINTENDENT	120,278	120,489	120,489
S60 AD 155 61036	CLERK	32,914	33,311	33,311
S60 AD 155 62682	ASST SUPER EXPENSES	900	900	900
S60 AD 175 61000	CLERICAL-BUSINESS	176,457	179,707	179,707
S60 AD 175 61001	OVERTIME	2,500	2,500	2,500
S60 AD 175 61002	BUSINESS MANAGER	112,421	112,421	112,421
S60 AD 175 61003	BUSINESS OFFICE DIRECTOR OF HUMAN RESOURCES	52,865	53,857	53,857
S60 AD 175 61008	RESOURCES	95,000	94,000	94,000
S60 AD 175 61036	ADMINISTRATIVE ASSISTANT	41,355	42,492	42,492
S60 AD 175 62062	EXPENSES PER CONTRACT	9,540	9,540	9,540
S60 AD 195 61248	CLERICAL SUBSTITUTES	10,000	10,000	10,000

- AD 710 Amounts for school and district professional development are maintained and reflect individual contracts and increases of various organizations. School Committee memberships to the National School Boards Association (NSBA) are included.
- AD 720 A stipend is provided for management of the district website.
- AD 730 This account provides funds for consumable supplies and for administrative computer leases.

Account Number	Description	2017 Approved Budget	2017 Revised Budget as of 5/01/17	2018 Proposed Budget
S60 AD 700 61013	SALARY CONTINGENCY	150,000	0	747,463
S60 AD 700 62007	ADVERTISING	7,622	7,622	4,000
S60 AD 700 62240	OFFICE SUPPLIES	15,000	15,000	14,261
S60 AD 700 62241	POSTAGE	17,000	17,000	15,000
S60 AD 700 62665	LEGAL SERVICES	19,000	19,000	20,000
S60 AD 700 62666	AUDIT FEES	10,000	10,000	10,000
S60 AD 700 62672	PRINTING	15,000	15,000	15,000
S60 AD 700 62676	NEASC ACCREDITATION	3,910	3,910	3,910
S60 AD 710 62675	SCHOOL COMMITTEE TRAINING SUPER PROFESSIONAL	12,200	13,000	13,000
S60 AD 710 62681	DEVELOPMENT	4,000	3,400	3,400
S60 AD 710 62682	ASST SUPT PROF DEVELOPMENT	4,000	18,512	18,512
S60 AD 710 62683	CENTRAL ADMINISTRATION	4,200	3,800	3,800
S60 AD 710 62684	TUITION REIMBURSEMENT	4,000	3,507	3,507
S60 AD 710 62873	PRINCIPALS WORKSHOPS	6,005	2,005	0
S60 AD 710 62874	HS MEMBERSHIPS	960	960	960
S60 AD 710 62875	MS MEMBERSHIPS	720	720	720
S60 AD 710 62876	ELEM MEMBERSHIPS	2,750	2,750	2,750
S60 AD 710 62882	DISTRICT MEMBERSHIPS	11,298	10,979	10,979
S60 AD 720 61045	TECH SPECIALIST	4,224	4,224	4,224
S60 AD 720 62460	EQUIPMENT MAINTENANCE	2,800	2,800	2,800
S60 AD 730 62055	CONSUMABLE SUPPLIES & LEASE	9,659	159	159
ADMINISTRATION TOTAL		1,230,229	1,085,216	1,839,412

Buildings & Grounds

The Buildings and Grounds Department is consolidated with the City's Public Works Division. The School Committee still maintains oversight of the B&G budget. The Buildings and Grounds office is located in the McKeown Building.

- BG 230 One Director oversees the operation of the Buildings and Grounds Department. This position is supervised by the City Commissioner of Public Works.
- BG 235 One School Facilities Engineer for the district.
- BG 275 This account provides substitutes when custodians are absent at various buildings.
- BG 295 These accounts cover overtime expenses for various system wide needs.
- BG 740 An emphasis on preventive maintenance and greater efficiencies contribute to holding expenses down. Good maintenance of all our buildings can be supported by the proposed amounts in the all the 700's.
- BG 880 These accounts are primarily used for contracted services.
- BG 900 This account will primarily be used for system-wide capital improvements.

Account Number	Description	2017 Approved Budget	2017 Revised Budget as of 5/01/17	2018 Proposed Budget
S65 BG 230 61000	DIRECTOR BLDGS & GROUNDS	87,937	88,370	88,370
S65 BG 235 61000	B & G FOREMAN	111,553	111,553	80,000
S65 BG 275 61000	SYSTEM WIDE	93,000	93,000	93,000
S65 BG 295 61001	System wide OT	37,000	35,000	35,000
S65 BG 295 61425	CARPENTRY	1,000	1,000	1,000
S65 BG 295 61500	FILTER REPLACEMENT	2,000	2,000	2,000
S65 BG 295 61530	MASONRY/TILE	2,000	2,000	2,000
S65 BG 295 61540	PAINTING	5,000	5,000	5,000
S65 BG 295 61571	LANDSCAPING	4,000	6,283	6,283
S65 BG 295 61590	SNOW REMOVAL	10,000	10,000	10,000
S65 BG 700 62872	TRAINING & DEVELOPMENT	1,000	1,000	1,000
S65 BG 740 62405	HAZMAT/ASBESTOS	21,000	21,000	21,000
S65 BG 740 62425	CARPENTRY	20,000	18,600	18,600
S65 BG 740 62430	CHALKBOARDS	900	900	0
S65 BG 740 62435	CLOCKS	5,000	5,460	5,460
S65 BG 740 62445	DOORS	7,000	3,060	3,060
S65 BG 740 62450	ELECTRICAL	43,000	37,000	37,000
S65 BG 740 62455	ELEVATORS	18,000	28,000	30,000
S65 BG 740 62475	FIRE/SECURITY SYSTEMS/SAFETY	75,000	75,000	75,000
S65 BG 740 62480	FLOORING	9,600	34,500	34,900
S65 BG 740 62485	FUMIGATION	7,000	7,000	10,000
S65 BG 740 62500	HEATING REPAIR	115,000	120,100	130,100
S65 BG 740 62515	INTERCOM	3,000	3,480	3,480
S65 BG 740 62525	LOCKERS	1,000	1,000	1,000
S65 BG 740 62540	PAINTING	5,000	8,400	8,400
S65 BG 740 62545	PLUMBING	31,000	43,500	47,500
S65 BG 740 62555	ROOFING	24,000	22,000	22,000
S65 BG 740 62560	SHADES/BLINDS	2,200	2,200	2,200
S65 BG 740 62567	STORAGE FACILITES	8,000	8,000	8,000
S65 BG 740 62575	TRUCKING/RUBBISH REMOVAL	52,000	52,000	54,000
S65 BG 740 62580	WINDOWS	16,500	11,500	11,500

Account Number	Description	2017 Approved Budget	2017 Revised Budget as of 5/01/17	2018 Proposed Budget
S65 BG 780 62410	ATHLETIC FIELDS	17,000	15,826	15,826
S65 BG 780 62465	FENCE REPAIR	6,800	1,965	1,965
S65 BG 780 62505	HOT TOP	7,281	4,000	4,000
S65 BG 780 62510	HURD STADIUM	2,000	187	187
S65 BG 780 62520	IRRIGATION SYSTEM	1,000	0	0
S65 BG 780 62547	OUTDOOR TRACK FACILITY	1,000	0	0
S65 BG 780 62570	TREE REMOVAL	5,000	1,250	1,250
S65 BG 780 62571	LANDSCAPING	5,500	5,120	10,120
S65 BG 780 62590	SNOW REMOVAL	68,445	68,445	70,000
S65 BG 880 62060	CONTRACT SERVICES	39,000	61,248	95,801
S65 BG 880 62095	EQUIPMENT	25,000	20,000	20,000
S65 BG 880 62245	OTHER OPERATING	20,000	20,000	20,000
S65 BG 880 62285	UNIFORMS AND PHYSICALS	6,000	6,000	15,000
S65 BG 880 62460	EQUIPMENT MAINTENANCE	60,000	60,000	60,000
S65 BG 880 62725	TELEPHONE	13,000	13,000	13,000
S65 BG 880 62730	TELECOMMUNICATIONS	7,500	7,500	7,500
S65 BG 880 62805	FURNITURE	0	3,492	3,492
S65 BG 900 68000	SCHOOL BUDGETED CAP IMPRV	50,000	0	0
BUILDINGS & GROUNDS TOTAL		1,153,216	1,145,939	1,184,994

Non-Instructional Services

Non-Instructional Services covers three functions within the district: Attendance, support services for school nurses, and the Transportation department.

Funds for the district's transportation program are allocated in NI accounts. However, expenses for Special Education Transportation, which is also operated by our Transportation Department, are budgeted under Special Education (SP) accounts. The Transportation Office is located on Sohier Road behind the Briscoe Middle School.

NI 315

61000 This amount provides stipends for Equity Coordinators and ADL Peer Leader Advisors.

61036 This line pays for the Attendance Coordinator.

61872 This pays for substitute teachers for Equity Coordinators training.

62872 This line pays for harassment and bullying prevention training for Equity Coordinators and BPS students and staff, books and materials, behavioral health and responsive classroom training.

NI 335

These accounts provide resources for our school nurses.

61270 A stipend is paid to the School Physician. The School Nurse Leader position is a 1.0 position

NI 375

These accounts support the various needs for operation of our transportation program.

61980 The Director of Transportation is on an individual contract.

61983 Driver salaries; the account is offset through user fees.

61990 Overtime for the mechanic has been level funded.

62200 This line covers the lease payments for current and replacement vehicles.

62950 This line reflects the cost of building rental for the transportation garage. The space and cost is being shared with the City that utilizes it for the fire department.

62959 These funds specifically enable transportation require for homeless students.

62970 This line covers fuel cost for regular education transportation.

NI 395

The district employs 18 traffic supervisors and pays a stipend to one of them to coordinate assignments and substitutes.

Account Number				Description	2017 Approved Budget	2017 Revised Budget as of 5/01/17	2018 Proposed Budget
S70	NI	315	61000	EQUITY COORDINATORS	27,000	27,000	27,000
S70	NI	315	61036	Attendance Coordinator	28,808	28,808	28,808
S70	NI	315	61872	SUBSTITUTES - TRAINING	1,600	1,600	1,600
S70	NI	315	62872	TRAINING & DEVELOPMENT - CHILD WELFARE	39,500	39,500	39,500
S70	NI	335	61270	NURSE COORDINATOR/TEAM PHYSICIAN	95,039	95,066	95,066
S70	NI	335	62095	EQUIPMENT - NURSES	3,000	2,650	2,650
S70	NI	335	62220	MEDICAL SUPPLIES	9,500	9,850	9,850
S70	NI	335	62460	EQUIPMENT MAINTENANCE - NURSES	1,000	1,000	1,000
S70	NI	335	62872	TRAINING & DEVELOPMENT - NURSES	2,000	2,000	2,000
S70	NI	375	61001	OVERTIME	76,653	36,653	36,653
S70	NI	375	61039	COURIER	8,182	8,341	8,341
S70	NI	375	61044	SAFETY OFFICER	19,404	23,411	23,411
S70	NI	375	61980	COORDINATOR	83,386	83,647	83,647
S70	NI	375	61981	CLERK	44,909	47,812	47,812
S70	NI	375	61982	MECHANIC	56,749	56,749	56,749
S70	NI	375	61983	DRIVERS	348,546	348,546	348,546
				TRANSPORTATION REVOLVING	-218,600	-218,600	-218,600
S70	NI	375	61984	DISPATCHER	23,625	23,625	23,625
S70	NI	375	61990	TRANSPORTATION OVERTIME	9,609	9,609	9,609
S70	NI	375	62055	CONSUMABLE SUPPLIES	4,143	4,143	4,143
S70	NI	375	62200	LEASE/PURCHASE EQUIPMENT	125,113	122,757	122,757
S70	NI	375	62285	UNIFORMS AND PHYSICALS	6,455	6,455	6,455
S70	NI	375	62725	TELEPHONE	1,700	1,700	1,700
S70	NI	375	62872	TRAINING & DEVELOPMENT - TRANS	1,000	1,000	1,000
S70	NI	375	62950	BUILDING RENTAL	34,000	34,000	34,000
S70	NI	375	62959	CONTRACTED SERVICES - REGULAR	65,000	107,356	147,356
S70	NI	375	62970	FUEL-PUPIL TRANSPORTATION	75,000	32,500	32,500
S70	NI	375	62975	VEHICLE MAINTENANCE PUPIL	54,000	59,000	59,000
S70	NI	395	61000	TRAFFIC SUPERVISORS	79,997	82,250	82,250
S70	NI	395	62285	UNIFORMS AND PHYSICALS - TRAFFIC	1,000	1,000	1,000
NON-INSTRUCTION TOTAL					1,107,318	1,079,428	1,119,428

Other Instruction

Other Instruction includes accounts covering a wide array of instructional support needs and programs as well as staff members with district-wide responsibilities.

- OT 035 The amount shown is the salary for the Athletic Director position.
- OT 075 The Elementary Instrumental Music Program is currently provided to each elementary school by two itinerant teachers.
- OT 118
 - 61189 Funds for negotiating individual contracts and union contracts are included here.
 - 61755 Some employee groups are eligible for a program that matches contributions to a 403b plan
 - 61962 A substitute caller receives a stipend and phone service for handling assignment of substitutes for the district.
- OT 275 The substitute accounts have been level funded.
- OT 630
 - 62195 This account provides materials for our literacy program.
 - 62210 Replacement materials for Math program.
 - 62250 Health curriculum materials and texts at the elementary level.
 - 62255 Science instruction in grades K-5 requires replacement of supplies and materials.
 - 62263 Virtual High School has annual expenses of membership fees and supplies and materials.
- OT 650
 - 61000 This account provides professional development activities, including: K-12 teacher led professional development and technology professional development.
 - 62095 Other accounts provide substitutes, materials, and equipment to support curriculum development in English Language Arts, math, wellness, and the district program for mentoring beginning teachers.
- OT 660
 - 62090 Books and materials are necessary to support activities of the Elementary Enrichment Center.
 - 62275 Supplies and other expenses are necessary to conduct the various testing programs in the district, including Grade, DIBELS (grades K-5), and DIALK and Scantron Achievement Series (grades 3-6).
 - 62801 These funds purchase equipment to support individuals on specific 504 plans.
 - 62802 This line has been increased to provide support for our English Language Learner program.
 - 62876 Expenses in this account are fees for consultants to assist in leading professional development in various subject areas.
- OT 710
 - 61100 The sum of \$40,000 is budgeted as stipends for course work completed by teachers per contract. Additional funds are allocated for Teacher Mentor Stipends.
 - 62053 Annual restraint training is mandated for certain employees.

Account Number	Description	2017 Approved Budget	2017 Revised Budget as of 5/01/17	2018 Proposed Budget
S75 OT 035 61015	ATHLETIC DIRECTOR	99,937	99,941	99,941
S75 OT 075 61235	ELEMENTARY MUSIC	112,236	125,170	125,170
	ELEM MUSIC REVOLVING	-33,415	-33,415	-33,415
S75 OT 075 61067	ESL Teacher	0	0	57,000
S75 OT 080 61092	EEC-GIFTED	66,934	72,468	0
	EEC REVOLVING	-34,655	-34,655	0
S75 OT 118 61189	RESERVE FOR NEGOTIATIONS	677,155	0	400,000
S75 OT 118 61755	403B MATCH/RETIREMENT	81,000	63,000	63,000
S75 OT 118 61962	CLERICAL - SUBSTITUTES	11,000	14,500	14,500
S75 OT 118 62725	TELEPHONE	500	500	500
S75 OT 275 61000	SUBSTITUTES-OTHER INSTRUCTION	421,035	421,035	421,035
S75 OT 275 61872	LONG TERM SUBSTITUTES	250,923	209,923	209,923
S75 OT 630 62195	ELEMENTARY LANGUAGE ARTS	2,000	7,270	7,270
S75 OT 630 62210	ELEMENTARY MATHEMATICS	2,832	2,832	2,832
S75 OT 630 62250	K-12 HEALTH	1,500	1,500	1,500
S75 OT 630 62255	ELEMENTARY SCIENCE	8,000	8,000	8,000
S75 OT 630 62263	VIRTUAL HIGH SCHOOL	9,375	9,375	9,375
S75 OT 650 61000	STIPENDS	16,500	13,060	13,060
S75 OT 650 62095	MATERIALS/EQUIPMENT	4,750	4,750	4,750
S75 OT 660 61872	Substitutes – Professional Development	0	17,000	17,000
S75 OT 660 62090	ENRICHMENT	3,000	3,000	3,000
S75 OT 660 62275	TESTING SUPPLIES	24,770	24,770	12,770
S75 OT 660 62801	504 SUPPORT	5,000	9,193	9,193
S75 OT 660 62802	ELL Support	8,000	5,327	5,327
S75 OT 660 62876	PROFESSIONAL DEVELOPMENT	94,000	77,000	77,000
S75 OT 710 61100	MASTERS + 60	65,000	65,000	65,000
S75 OT 710 62053	RESTRAINT TRAINING	4,000	4,000	4,000

- OT 720 61181 A Director of Technology oversees the district's technology program and is on an individual contract.
- 61182 The Technology Operations Manager oversees the tech support program for all district systems. The Technology Operations Manager is on an individual contract.
- 61220 The district's Database Coordinator and the Technology Support and Integration Specialist are included in this account. They are on individual contracts.
- 61305 The district's Technology Maintenance Specialist and part time technology maintenance assistants are included in this account. The Technology Maintenance Specialist is on an individual contract.
- 62003 This account is used for any expenses for maintaining district websites.
- 62045 Funds in this account are intended for computer upgrades in labs, classrooms, teachers, and the BHS technology initiative.
- 62050 Planned expenditures in this account are as follows: Student Information System (ASPEN) ConnectED, School Spring, Mylearning plan, and Gradpoint. These are yearly subscription costs.
- 62460 This account addresses maintenance upgrades.
- OT 730 These accounts provide for lease contracts and maintenance for our district copiers.
- OT 800 62185 This account pays expenses related to Workers' Comp and a student accident insurance policy.
- 62810 Approximately \$150,000 of health insurance premiums is paid through various grants for individuals paid by those grants. The line has been adjusted to reflect a 5% increase in policy premiums.
- 62811 FICA is calculated as 1.45% of salaries for employees hired after April 1986. This covers the Medicare portion of Social Security.
- 62812 Individuals eligible for unemployment claims against the district have two years following termination to file an unemployment claim

62831 Employee assistance funds enable the administration to refer employees for help when circumstances warrant.

OT 820 These funds support the district fine arts program at all three levels.

OT 830 These funds provide supplies and equipment for elementary and middle school wellness programs.

Account Number				Description	2017 Approved Budget	2017 Revised Budget as of 5/01/17	2018 Proposed Budget
S75	OT	720	61181	TECHNOLOGY DIRECTOR	63,654	65,531	65,531
S75	OT	720	61182	TECHNOLOGY MANAGER	100,706	100,706	100,706
S75	OT	720	61220	DATA BASE MANAGER INSTRUCTIONAL	93,981	94,835	94,835
S75	OT	720	61305	SUPPORT	167,789	167,789	167,789
S75	OT	720	62003	WEB SITE	59,903	59,903	59,903
S75	OT	720	62045	COMPUTER EQUIPMENT	218,613	184,437	184,437
S75	OT	720	62050	COMPUTER SOFTWARE LEASE/PURCHASE	203,129	237,305	237,305
S75	OT	720	62200	EQUIPMENT EQUIPMENT	94,091	94,091	94,091
S75	OT	720	62460	MAINTENANCE	33,500	33,500	33,500
S75	OT	730	62200	EQUIPMENT LEASE EQUIPMENT	170,000	170,000	170,000
S75	OT	730	62460	MAINTENANCE	26,353	19,511	19,511
S75	OT	800	62185	MEDICAL BILLS/SELF INSURANCE	142,500	187,500	187,500
S75	OT	800	62810	HEALTH INSURANCE PREMIUMS	6,850,405	6,915,287	7,300,137
				GRANTS	-150,000	-150,000	-150,000
S75	OT	800	62811	EMPLOYER FICA UNEMPLOYMENT	418,200	418,200	526,000
S75	OT	800	62812	COMPENSATION EMPLOYEE	40,000	54,000	54,000
S75	OT	800	62831	ASSISTANCE	5,500	5,500	5,500
S75	OT	820	61872	SUBS FOR TRAIN & DEVELOP	800	800	800
S75	OT	820	62055	CONSUMABLE SUPPLIES	1,000	1,000	1,000
S75	OT	820	62095	EQUIPMENT EQUIPMENT	6,000	6,000	6,000
S75	OT	820	62460	MAINTENANCE	5,000	5,000	5,000
S75	OT	820	62835	OTHER INSTRUCTION TRAINING &	3,000	3,000	3,000
S75	OT	820	62872	DEVELOPMENT	1,000	1,000	1,000
S75	OT	820	62875	TEXT BOOKS	1,000	1,000	1,000
S75	OT	830	62251	ELEM MATERIALS & EQUIPMT - WELLNESS	1,500	1,500	1,500
S75	OT	830	62253	MS MATERIALS & EQUIPMT - WELLNESS	4,000	4,000	4,000
OTHER INSTRUCTION TOTAL					10,463,001	9,871,939	10,771,776

Special Education

Our Special Education department embraces a philosophy of inclusion in the least restrictive environment and works diligently to provide all students with a Free and Appropriate Public Education. Special Education services are available to all students preschool through graduation that are determined to be eligible through the evaluation process. Federal guidelines for students' eligibility and services are outlined by IDEA 2004 (Individual with Disabilities Act). Special Education services are provided at the school building level and are budgeted at each individual school. Special Education (SP) accounts address district-wide and out-of-district expenses.

- SP 035 This department is led by a Director of Pupil Personnel Services (PPS). An Administrative Team Chairperson and an Out-of-District Placements Team chair handle duties for the department.
- SP 195 There are four clerical positions to support the PPS office. One of those positions handles the Medicaid program.
- SP 375 Transportation for special education students is for in-district and out-of-district placements.
- SP 410 Expenses in these accounts are for the operation of the PPS office.
- SP 415 There are 4.60 FTE psychologists.
- SP 435 There are four Team Chairpersons who coordinate development of Individual Education Plan (IEP).
- SP 450 Included in this account are salaries for Occupational Therapists and assistants, Physical Therapists and assistants, Board Certified Behavior Analyst (BCBA) and tutors.
- SP 455 Included in this account are salaries for Speech-Language Pathologist (SLP), Speech-Language Pathology Assistant (SLPA) meet student needs at school buildings.
- SP 495 Home instruction as required.

Account Number	Description	2017 Approved Budget	2017 Revised Budget as of 5/01/17	2018 Proposed Budget
S80 SP 035 61035	PPS ADMINISTRATION	289,041	217,676	217,676
S80 SP 195 61001	OVERTIME	2,717	2,717	2,717
S80 SP 195 61035	CLERICAL	155,910	165,110	165,110
S80 SP 375 61232	MONITORS	153,621	153,621	153,621
S80 SP 375 61983	DRIVERS	277,817	277,817	277,817
S80 SP 375 62200	LEASE/PURCHASE EQUIPMENT	93,026	93,026	93,026
S80 SP 375 62959	CONTRACTED SVCS SPEC ED	550,000	550,000	587,000
S80 SP 375 62970	FUEL-PUPIL TRANSPORTATION	59,000	49,000	49,000
S80 SP 375 62975	VEHICLE MTNCE PUPIL	26,303	33,803	33,803
S80 SP 410 62045	COMPUTER	1,000	475	475
S80 SP 410 62055	CONSUMABLE SUPPLIES	500	500	500
S80 SP 410 62240	OFFICE SUPPLIES	4,000	4,239	3,039
S80 SP 410 62275	TESTING SUPPLIES	15,186	13,852	13,852
S80 SP 410 62683	MISCELLANEOUS EXPENSE/TRAVEL	1,000	1,000	500
S80 SP 415 61035	PSYCHOLOGISTS	392,641	395,626	395,626
S80 SP 435 61035	TEAM CHAIRPERSONS	312,070	374,775	374,775
S80 SP 450 61035	COTA/PTA	656,604	664,808	664,808
S80 SP 455 61035	SPEECH THERAPISTS	681,447	685,934	685,934
S80 SP 495 61035	HOME INSTRUCTION	50,000	50,000	50,000

- SP 640 Specialized materials required by IEP's.
- SP 710 This account provides substitutes for professional development within the department.
- SP 860 62665 The district requires the services of an attorney with expertise in special education law.
- 62910 Tuition for Collaborative programs. This account is offset by Circuit Breaker (CB); the state reimburses the district for extraordinary tuition costs above four times foundation (\$43,094). This budget projects CB at 70% which will generate \$1,532,110 for FY18.
- 62915 Tuition for private day programs.
- 62920 Provides for contracted evaluations.
- 62925 Tuition for private residential programs.
- 62935 A summer program is provided for students whose IEP needs must be met during the summer in addition to the school year.
- 62960 A variety of services are provided through this account, including such things as specialized speech, specialized therapies, nursing, BCBA, augmentable communication, and Soundworks.
- SP 880 Specialized curriculum-related equipment is sometimes required by IEP's.

Account Number				Description	2017 Approved Budget	2017 Revised Budget as of 5/01/17	2018 Proposed Budget
S80	SP	515	61035	BCBA	0	135,836	192,836
S80	SP	640	62871	SPECIALIZED MATERIALS	4,000	761	761
S80	SP	710	61872	SUBS FOR TR & DEV	1,000	0	0
S80	SP	860	62665	LEGAL SERVICES	33,000	41,178	48,178
S80	SP	860	62905	OUT OF STATE TUITION COLLABORATIVE/NEW PROGRAM	56,120	-60	0
S80	SP	860	62910	CIRCUIT BREAKER COLLABORATIVE SUMMER	3,328,308	3,328,308	3,388,308
					-2,254,646	-2,254,646	-1,988,142
S80	SP	860	62911	PRIVATE DAY	219,928	298,576	300,000
S80	SP	860	62915	PRIVATE DAY SUMMER	2,199,805	2,199,805	2,199,805
S80	SP	860	62916	INDEPENDENT EVALS	41,095	36,450	36,450
S80	SP	860	62920	PRIVATE RESIDENTIAL	30,000	30,000	49,000
S80	SP	860	62925	PUBLIC SCHOOL TUITION	824,791	785,169	762,508
S80	SP	860	62930	SUMMER PROGRAM	176,895	194,049	141,895
S80	SP	860	62935	CONTRACTED SVCS 766	135,000	131,467	135,000
S80	SP	860	62960	CIRCUIT BREAKER	219,250	219,250	219,250
					-110,000	-110,000	-110,000
S80	SP	880	62095	EQUIPMENT	5,697	11,556	5,697
SPECIAL EDUCATION TOTAL					8,632,126	8,781,678	9,150,825

Revolving Accounts

Revolving accounts are separate funds with their own revenue source which are used to pay for expenses related to the particular funds. The total offset amount for all revolving accounts is \$4,829,219. The following charts identify each revolving account, the anticipated amount to be used, and the expenses which are offset to the FY18 budget.

Note	Description	2018 Draft Budget
a	CIRCUIT BREAKER REVENUE OFFSET	2,098,142.00
	COLLABORATIVE/NEW PROGRAM	1,988,142.00
	Sped Contracted Services	110,000.00
	CIRCUIT BREAKER REVOLVING EXPENSE	2,098,142.00
b	SPED BILLBACKS REVENUE OFFSET	0
	Sped Contractual Services	0
	SPED BILLBACKS REVOLVING EXPENSE	0
c	SCHOOL CHOICE REVENUE OFFSET	787,802.00
	BHS ENGLISH TEACHERS	413,703.00
	BHS SCIENCE TEACHERS	374,099.00
	SCHOOL CHOICE REVOLVING EXPENSE	787,802.00
d	PRESCHOOL REVENUE OFFSET	45,881.00
	MCKEOWN PRESCHOOL TEACHER	45,881.00
	PRESCHOOL REVOLVING EXPENSE	45,881.00

- a. The state's special education reimbursement program (Circuit Breaker) reimburses school districts for high cost special needs students. School districts are eligible for reimbursements for students whose programs cost greater than four times the statewide foundation budget (\$43,094 in FY17). By law, districts are to be reimbursed for 75% of the costs above four times the statewide foundation budget, subject to appropriation.
- b. When a special education student is placed in a group home here in Beverly and attends one of our public schools, we bill the community in which the parent resides for the cost of the special education services.
- c. The School Choice program allows parents to send their children to schools in communities other than the city or town in which they reside. For students who choose to attend Beverly schools, tuition is paid by the sending district to the Beverly Public Schools. For Beverly students who choose to attend school in other districts, tuition is paid by the City of Beverly to the receiving district. Thus, School Choice is only shown as revenue for the district, while it appears as an expense in the City's budget. Districts may elect not to enroll School Choice students if no space is available. Beverly School Committee yearly votes to establish a cap which at present is 10 students per grade 1-8 and 15 students per grade 9-12.
- d. The district's Preschool program; sometimes referred to as Pre-K, serves three and four-year-old students in a learning environment that includes both regular and special education students. Peers in the Preschool program are charged tuition, annually set by the School Committee.

Note	Description	2018 Draft Budget
e	KINDERGARTEN REVENUE OFFSET	819,920.00
	AYERS KINDERGARTEN TEACHERS	223,993.00
	AYERS KINDERGARTEN PARAPROFESSIONALS	28,995.00
	CENTERVILLE KINDERGARTEN TEACHERS	131,233.00
	CENTERVILLE KINDERGARTEN PARAPROFESSIONALS	18,383.00
	COVE KINDERGARTEN TEACHERS	191,089.00
	COVE KINDERGARTEN PARAPROFESSIONALS	19,428.00
	HANNAH KINDERGARTEN TEACHER	85,782.00
	HANNAH KINDERGARTEN PARAPROFESSIONALS	9,860.00
	NORTH BEVERLY KINDERGARTEN TEACHER	91,729.00
	NORTH BEVERLY KINDERGARTEN PARAPROFESSIONALS	19,428.00
	KINDERGARTEN REVOLVING EXPENSE	819,920.00
f	ATHLETICS REVENUE OFFSET	209,748.00
	BHS COACHES	209,748.00
		ATHLETICS REVOLVING EXPENSE
g	ELEMENTARY MUSIC REVENUE OFFSET	33,415.00
	MUSIC TEACHER	33,415.00
		ELEMENTARY MUSIC REVOLVING EXPENSE
h	STUDENT PARKING REVENUE OFFSET	11,305.00
	BHS CAMPUS MONITORS	11,305.00
i	HS STUDENT PARKING REVOLVING EXPENSE	11,305.00

- e. The district offers a combination of full- and half-day kindergarten classes. Tuition is assessed for participation in full-day kindergarten. Tuition for full-day kindergarten is set by the School Committee based on the guidelines by the Massachusetts Department of Elementary and Secondary Education (DESE).
- f. Middle and high school athletes are assessed user fees for each sport in which they participate. The revenue from these fees help offset the cost of our athletic program and allows us to retain the variety of sports that we have. Revenues from gate receipts are deposited into the Athletic Revolving Account and are used for athletic operating expenses.
- g. The Elementary Instrumental Music Program allows participating students in grades 3, 4 and 5 to receive small group instruction in either band or string instruments, with opportunities to play in district-wide musical programs. Students are pulled out of their regular classroom to receive this instruction, and parents are charged a fee for this elective program.
- h. Students who wish to park their vehicles in the Beverly High School lot are assessed an annual parking fee.

Note	Description	2018 Draft Budget
j	TRANSPORTATION REVENUE OFFSET	218,600.00
	REGULAR BUS DRIVERS	218,600.00
	TRANSPORTATION REVOLVING EXPENSE	218,600.00
k	CAFETERIA REVENUE OFFSET	0.00
	NO DISTRICT EXPENSES	
	CAFETERIA REVOLVING EXPENSE	0.00
l	BUILDING RENTAL REVENUE OFFSET	420,000.00
	BHS CUSTODIANS	60,000.00
	BRISCOE CUSTODIANS	40,000.00
	AYERS CUSTODIAN	20,000.00
	CENTERVILLE CUSTODIAN	20,000.00
	COVE CUSTODIAN	20,000.00
	HANNAH CUSTODIAN	20,000.00
	NORTH BEVERLY CUSTODIAN	20,000.00
	MCKEOWN CUSTODIAN	20,000.00
	BHS ELECTRIC	100,000.00
	BHS GAS	100,000.00
	BUILDING RENTAL REVOLVING EXPENSE	420,000.00
m	SEVIS REVENUE OFFSET	185,000.00
	Teaching 6th Stipends	185,000.00
	SEVIS REVOLVING EXPENSE	185,000.00

- i. Fees of \$315 per student and \$630 per family are assessed to those students in grades 7-12 who ride buses to school. Students in grades K-6, who live beyond 2 miles, ride free by law. Revenue from these fees goes to the Transportation Revolving Account. These funds are used to offset transportation expenses and are thus shown as revenue in the district budget. State law mandates that students in grades K-6 living more than 2.0 miles from school shall receive free transportation.
- j. Revenue generated by the district's food service program is deposited into the Cafeteria Revolving Account. There is an expectation that this account contain enough funds to cover three months of operating costs
- k. The major portion of revenue results from the afterschool program run by the YMCA in our elementary schools. A smaller portion of this revenue amount is generated from the rental fees assessed to the various groups that use our facilities in the evening, on weekends, and during vacation periods.
- l. SEVIS revenue is generated by foreign students enrolled at the high school through Educatius. Students attend for one full year and pay tuition.

General Fund

General Fund revenues are those local and state funds annually directed to operate the schools of our City (City Contribution & Chapter 70). The additional city contribution is \$1,585,142 over the FY17 approved budget.

Account Number	Description	2017 Approved Budget	2017 Revised Budget as of 5/01/17	2018 Proposed Budget
	GRAND TOTAL - DISTRICT BUDGET	52,838,075	52,838,075	54,512,097
	City Contribution	43,497,943	43,497,943	45,087,233
	Additional City Contribution	1,589,290	1,589,290	1,585,142
	Chapter 70	7,750,842	7,750,842	7,839,722*
	TOTAL GENERAL FUND REVENUE	52,838,075	52,838,075	54,512,097

*Projected

Appendices

Appendix A – Tuition and Fees Schedule & History

Tuition and Fee amounts will remain the same as FY17 for FY18. Fees generate only a portion of the actual costs of the program. The remainder is covered by the budget.

Program	Method	FY18	FY17	FY16	FY15	FY14	FY13	FY12	FY11	FY10
Transportation	Per Student	\$315	\$315	\$315	\$315	\$315	\$315	\$306	\$306	\$300
	Per Family	\$630	\$630	\$630	\$630	\$630	\$630	\$612	\$612	\$600
Athletics 9-12	Per Sport *	\$210, 260, or \$315	\$210, 260, or \$315	\$210, 260, or \$315	\$210, 260, or \$315	\$210, 260, or \$315	\$210, 260, or \$315	\$204, \$255, or \$306	\$204, \$255, or \$306	\$200, \$250, or \$300
Athletics 6-8	Per Student	\$105	\$105	\$105	\$105	\$105	\$105	\$102	\$102	\$100
Elementary Instrumental Music	Per Student	\$210	\$210	\$210	\$210	\$210	\$205	\$199	\$199	\$195
HS Student Parking	Per Student	\$100	\$100	\$100	\$100	\$100	\$180	\$179	\$179	\$175
Preschool	Per Month (5 day)	\$265	\$265	\$265	\$265	\$265	\$260	\$252	\$252	\$225
	Per Month (4 day)									
Full Day Kindergarten	Per Student	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000

Appendix B – Enrollment History & Projections

The New England School Development Council (NESDEC) annually provides an enrollment projection to the district using the cohort survival method, the most commonly used method of projecting enrollments. Their projections from December 2016 are shown below. Projected enrollments for the proposed Grade 5 – 8 Middle School are shown below.

School Year	grades PK-5	grades 6-8	grades 9-12	Grades 5-8
Enrollment History October 1st				
99-00	2,294	1,089	1,306	
00-01	2,260	1,136	1,307	
01-02	2,282	1,126	1,289	
02-03	2,164	1,120	1,306	
03-04	2,100	1,079	1,358	
04-05	2,183	1,056	1,332	
05-06	2,164	1,003	1,318	
06-07	2,096	950	1,330	
07-08	2,110	983	1,252	
08-09	2,018	929	1,218	
09-10	2,019	946	1,238	
10-11	2,016	925	1,200	
11-12	1,958	966	1,236	
12-13	2,010	907	1,251	
13-14	2,028	917	1,273	
14-15	2,090	917	1,336	
15-16	2,165	976	1,266	
16-17	2,143	1005	1,257	1,299
Projected Enrollment by NESDEC				
17-18	2,189	986	1,269	1,337
18-19	2,157	1,011	1,284	1,391
19-20	2,124	1,068	1,341	1,434
20-21	2,098	1,145	1,344	1,479
21-22	2,096	1,129	1,384	1,462
21-23	2,099	1,080	1,443	1,419
23-24	2,094	1,051	1,487	1,367
24-25	2,117	1,032	1,530	1,380
25-26	2,106	1,047	1,512	1,387
26-27	2,101	1,047	1,470	1,380

Appendix C – Direct and Indirect City Expenditures

Expense	FY13 Budget	FY14 Budget	FY15 Budget	FY16 Budget	Notes
General Administrative Services	314,598	456,426	440,056	472,285	a
Operations and Maintenance	148,404	153,700	288,522	120,527	b
Employee Retirement Contributions	1,626,519	1,699,153	1,768,086	1,930,977	c
Insurance for Active School Employees	26,926	26,770	21,493	28,697	d
Insurance for retired School Employees	2,340,730	2,212,727	2,037,878	2,328,350	e
Other Non-Employee Insurance	0	91,592	153,640	243,070	f
Subtotal	4,457,177	4,640,368	4,709,675	5,123,907	
School Debt Service - Principal	3,213,000	3,275,000	3,367,000	3,546,000	g
School Debt Service - Interest	1,614,739	1,643,775	1,527,861	1,514,028	h
Subtotal	4,827,739	4,918,775	4,904,861	5,060,028	
School Choice Assessment	393,807	350,507	382,068	338,683	i
SPED Assessment	7,969	13,759	24,793	13,641	j
Essex Agricultural Assessment	299,401	288,722	0	0	k
Charter School Assessment	101,778	96,020	99,485	152,200	l
Essex North Shore Agricultural and Technical School Assessment	1,922,967	1,662,648	2,007,088	2,046,600	m
Subtotal	2,725,922	2,411,656	2,513,434	2,551,124	
Total Direct and Indirect City Expenditures	12,010,838	11,970,799	12,127,970	12,735,059	

- a. General Administrative Services include a portion of the costs of treasury, accounting, information technology and auditing services expended in the General Fund budget.
- b. Operations and Maintenance include a portion of snow and ice and sanitation expenditures.
- c. Employee Retirement Contributions represent the portion of the annual Beverly Contributory Retirement Board's assessment that is attributable to retired school department employees.
- d. Insurance for Active School Employees is the cost of mandatory life insurance premiums paid for the benefit of school employees by the City.
- e. Insurance for Retired School Employees is the cost of health insurance for such.
- f. Other Non-Employee Insurance is the cost of liability insurance for School Board, Student Accident and Sports, Property and Fleet and General Liability.
- g. The principle portion of annual school related debt service.
- h. The interest portion of annual school related debt service.
- i. The annual assessment for Beverly students attending school in another district.
- j. An assessment to reimburse the State for providing special needs education to children enrolled in state hospital schools.
- k. Tuition assessment for students attending the Essex Agricultural School.(Merged with North Shore Vocational School District in FY15)
- l. Tuition assessment for students attending Charter Schools.
- m. Tuition assessment for students attending the Essex North Shore Agricultural and Technical School District (formerly known as North Shore Vocational School).

Appendix D – School Choice Historical Summary

This data is provided by the Department of Elementary and Secondary Education. A preliminary estimate from DESE usually is provided in January of each year, with an update in April and a final determination in July.

Year	Receiving Amount	Number of Students	Sending Amount	Number of Students	Difference Amount
FY17 as of December	586,126	101.0	301,708	51.0	284,418
FY16	596,078	103.3	338,684	59.34	257,394
FY15	524,477	95.3	382,068	67.3	142,409
FY14	512,648	87.0	355,781	66.0	156,867
FY13	358,807	64.0	393,807	74.5	(35,000)
FY12	257,056	48.5	419,026	77.7	(161,970)
FY11	324,859	53.8	435,888	80.7	(111,029)
FY10	387,421	68.3	498,340	94.1	(110,919)
FY09	408,992	67.5	642,794	117.3	(233,802)
FY08	389,407	71.0	603,616	110.9	(214,209)
FY07	424,066	70.8	578,690	107.8	(154,624)
FY06	470,215	62.4	562,411	106.4	(92,196)
FY05	424,682	70.0	571,872	109.0	(147,190)
FY04	433,793	65.2	546,543	104.1	(112,750)
FY03	369,422	57.2	461,423	92.7	(92,001)
FY02	234,309	46.3	654,010	101.6	(419,701)
FY01	150,369	31.5	515,138	97.3	(364,769)
FY00	214,051	48.0	530,839	95.6	(316,790)
FY99	154,826	41.0	500,188	98.0	(345,362)
FY98	155,834	50.0	467,837	92.0	(312,003)
FY97	161,166	52.0	375,197	69.0	(214,031)
FY96	212,000	50.0	358,985	74.0	(146,985)
FY95	232,575	91.0	352,478	86.0	(119,903)
FY94	233,895	88.0	281,651	86.0	(47,756)
FY93	214,401	72.0	312,395	80.0	(97,994)