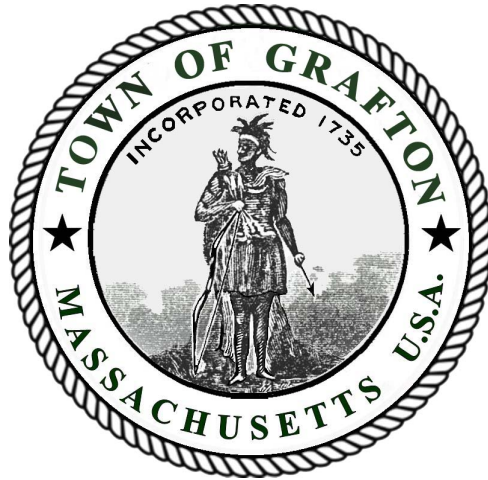


# **Grafton Public Schools**

## **FY20 Preliminary Budget Recommendation**



**December – 2018  
(12-11-18)**

### **Grafton School Committee**

Peter Carlson, Chair  
Laura Often, Vice Chair  
Maureen Cohen, Secretary  
Melissa Mazan  
Jennifer Connelly  
Anja Dickman – Student Representative  
Tyler Concaugh – Student Representative

**FY20 Preliminary Budget Recommendation**  
**December - 2018**

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# Grafton Public Schools

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## **Development of FY20 School Department Budget Budget Planning, Preparation and Schedules**

### Date:

September 10, 2018	Distribution of department/building budget packets
October 1-12, 2018	Department/building budget needs presented to superintendent School committee attends fall town meeting (Oct. 15) Superintendent meets with Town Administrator to discuss developing FY20 budget
October 23, 2018	Budget presentations/discussion with School Committee (building-based, buildings & grounds, textbooks & curriculum materials)
November 6, 2018	Budget presentations/discussion with School Committee (textbooks and curriculum materials, technology)
November 27, 2018	Budget presentations/discussion with School Committee (special education, staffing)
December 11, 2018	FY20 preliminary budget recommendation overview/discussion with School Committee
January 22, 2019	FY20 Budget Hearing
January-March, 2019	School Department representatives present FY20 budget to Finance Committee
January-March, 2019	School Department representatives present FY20 budget to Board of Selectmen
February, 2019	School Committee attends Finance Committee public hearing on FY20 budget
March-April, 2019	School Committee representatives attend PTG meetings to discuss FY20 school department budget needs
May, 2018	School Committee attends Spring Town Meeting (May 6)

## **FY20 Conditions and Assumptions Grafton Public Schools**

The following conditions and assumptions will be applied to forecast the FY20 budget for the Grafton Public Schools.

### **Financial Conditions and Assumptions:**

1. 2% COLA and step/lane increases applied to all bargaining units
2. Federal and state grants funded at current levels
3. Revolving accounts (preschool, parking fees, transportation) funded at current levels
4. Special education forecast based on current student population and identified placements
5. Special education circuit breaker anticipated at 65%
6. Continued transportation fees
7. Chapter 70 aid funding remaining stable

### **Goals for the development of the FY20 Grafton Public Schools budget:**

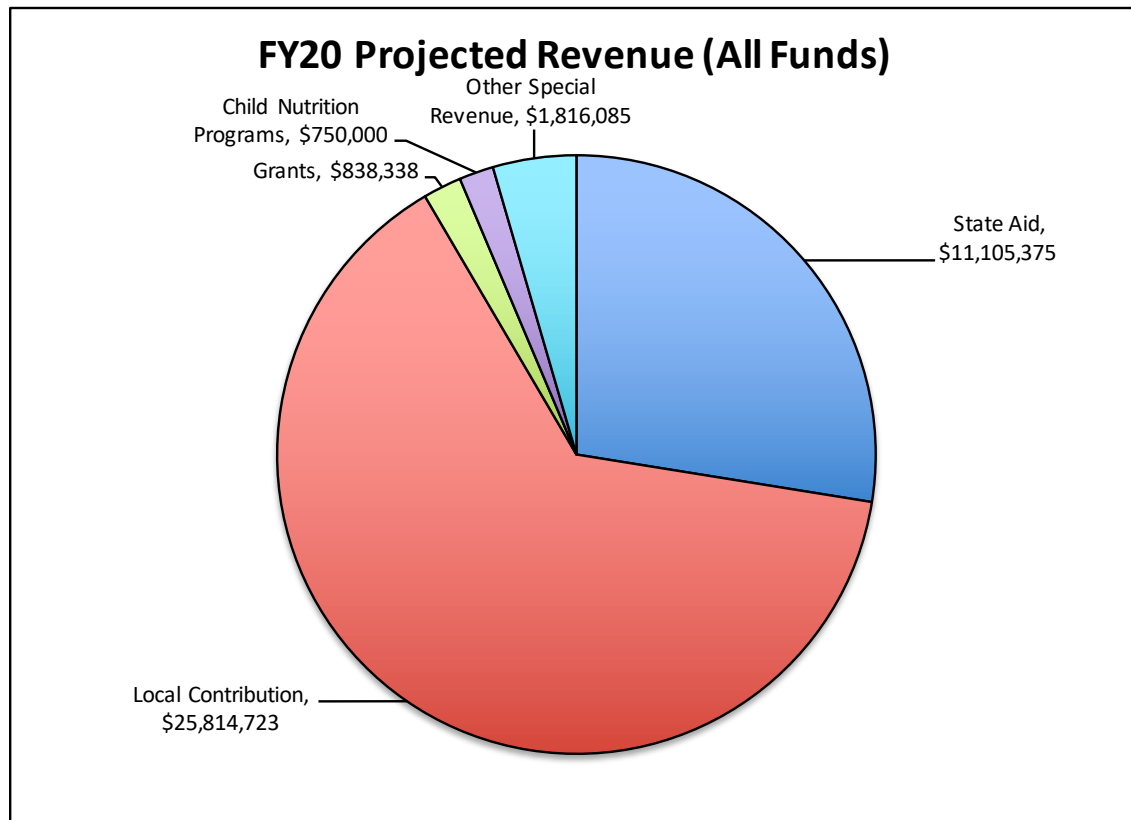
- Zero-based approach
- Increased context and narrative throughout budget book
- Increased forecasting of special education and staffing needs
- Continued incorporation of ASBO recommendations

<b>FY20 Budget Increase Summary</b>				
<b>SALARIES</b>	<b>Amount</b>	<b>Comments</b>	<b>% Total</b>	<b>% Increase</b>
Employee Steps/Lanes/Raises	\$1,021,762	For all employees, 793K for teachers/nurses, 189K for hourly, 39K for admin	53.41%	2.92%
<b>New FY20 Mandated Positions</b>				
NSES Special Education Teacher	\$55,000	Position needed for compliance with IEPS	2.87%	0.16%
GHS Special Education Teacher	\$55,000	Position needed for compliance with IEPS	2.87%	0.16%
	\$0		0.00%	0.00%
<b>Strategic Investment</b>				
Adjustment Counselor Gr 2-6	\$55,000	Student/Teacher supports	2.87%	0.16%
GHS English Teacher	\$55,000	Class size reduction and additional english electives	2.87%	0.16%
STEM Coordinator	\$80,000	Support of curriculum, programming, assessment	4.18%	0.23%
<b>Other</b>				
Resource Officer	\$9,000	3 year grant, \$9,000 used in FY19	0.47%	0.03%
.25 Teacher	-\$11,622	Move .25 FTE of teacher to revolving fund	-0.61%	-0.03%
Aides/BLAs (added in FY18/FY19)	\$202,761	10 new aides needed for compliance	10.60%	0.58%
Aides/BLAs (projected for FY20)	\$40,000	2 new aides needed for compliance, based on trends	2.09%	0.11%
<b>Total Salary Increase</b>	<b>\$1,561,902</b>	4.46% of total increase	81.64%	4.46%
<b>EXPENSES</b>				
Supplies/Contracts/Dues	\$35,675	Increase to reflect trend in actual spending	1.86%	0.10%
Technology Expenses	\$63,739	Increase to reflect trend in actual spending	3.33%	0.18%
PD/Textbooks	\$8,000	Increase to reflect trend in actual spending	0.42%	0.02%
Special Education Summer School	\$19,500	Increased summer services	1.02%	0.06%
Therapeutic Services	\$18,208	Increased student need for in-school services	0.95%	0.05%
Regular Ed Transportation	\$75,000	Contractual increases	3.92%	0.21%
	\$0		0.00%	0.00%
Transportation to Private School	\$4,194	Contractual increases	0.22%	0.01%
In-Town Special Ed Transportation	\$125,924	Increased in-district routes	6.58%	0.36%
Out-of-Town Special Ed Transport	-\$104,604	Decreased out of district routes, increased rates	-5.47%	-0.30%
Utilities	\$40,000	one-time solar revenue used in FY19 budget	2.09%	0.11%
Maintenance	-\$14,400	Moving projects to capital, increase in costs	-0.75%	-0.04%
Capital	\$80,000	For projects needed outside of CIPC process	4.18%	0.23%
Private Out-of-District Tuitions	\$226,514	Increase in avg tuition for private placements	11.84%	0.65%
Tuitions Paid by Circuit Breaker	-\$141,282	Using circuit breaker to offset tuitions	-7.38%	-0.40%
Collaborative Tuitions	-\$85,232	Budget tuition increase of 3%, decrease 1 student	-4.46%	-0.24%
<b>Total Expense Increase</b>	<b>\$351,236</b>	1.00% of total increase	18.36%	1.00%
<b>Total FY20 vs FY19 Budget Increase</b>	<b>\$1,913,138</b>	5.47% increase over FY19 budget	100.00%	5.47%
	<b>\$1,837,865</b>	5.25% increase over FY19 budget		
	<b>-\$75,272</b>	Amount needed to cut from projected FY20 budget		
	<b>\$1,575,313</b>	4.5% increase over FY19 budget		
	<b>-\$337,825</b>	Amount needed to cut from projected FY20 budget		

**Summary of Revenue  
FY19 vs FY20 (All Funds)**

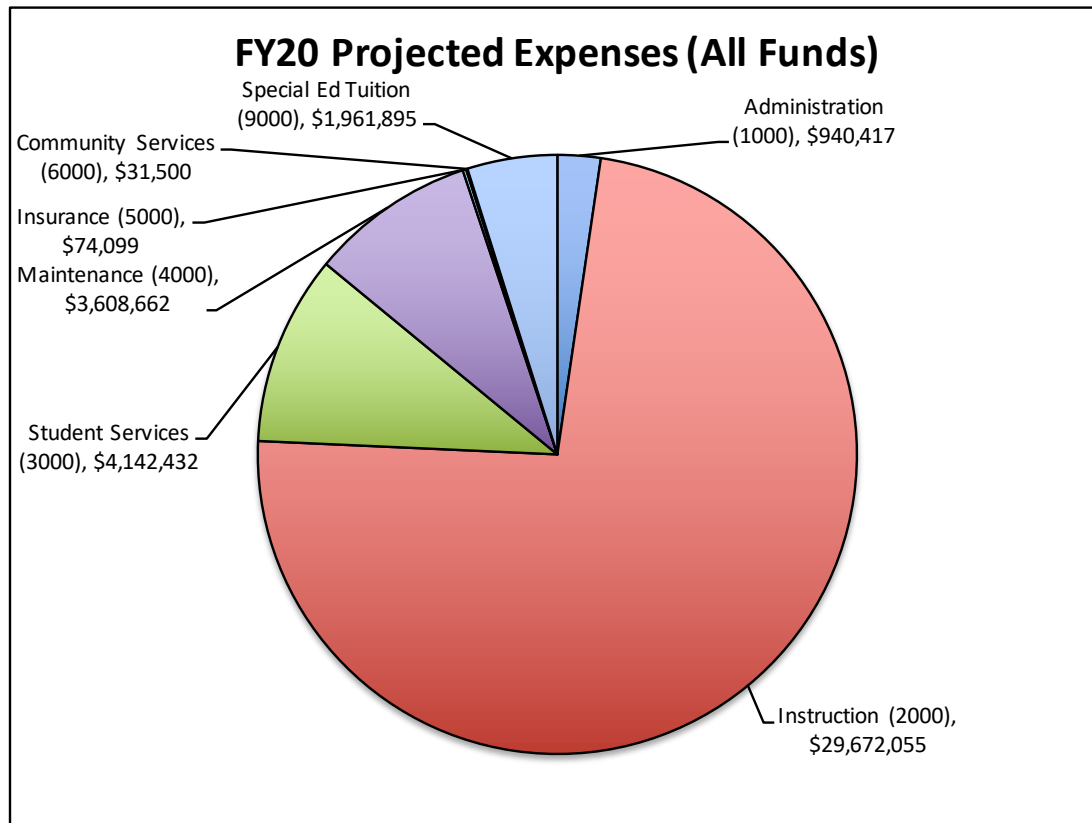
Revenue	FY19	FY20	\$ Change
State Aid*	\$11,015,375	\$11,105,375	\$90,000
Local Contribution	\$23,991,585	\$25,814,723	\$1,823,138
<b>General Fund Subtotal</b>	<b>\$35,006,960</b>	<b>\$36,920,098</b>	<b>\$1,913,138</b>
Grants	\$871,027	\$838,338	-\$32,689
Child Nutrition Programs	\$750,000	\$750,000	\$0
Other Special Revenue	\$1,816,085	\$1,816,085	\$0
<b>Other Funds Subtotal</b>	<b>\$3,437,112</b>	<b>\$3,404,423</b>	<b>-\$32,689</b>
<b>All Fund Revenue Total</b>	<b>\$38,444,072</b>	<b>\$40,324,521</b>	<b>\$1,880,449</b>

\* GPS Town Appropriation, FY20 State Aid is estimated at \$90K increase, \$30 per pupil x 3,000 pupils



**Summary of Expenditures  
FY19 vs FY20 (All Funds)**

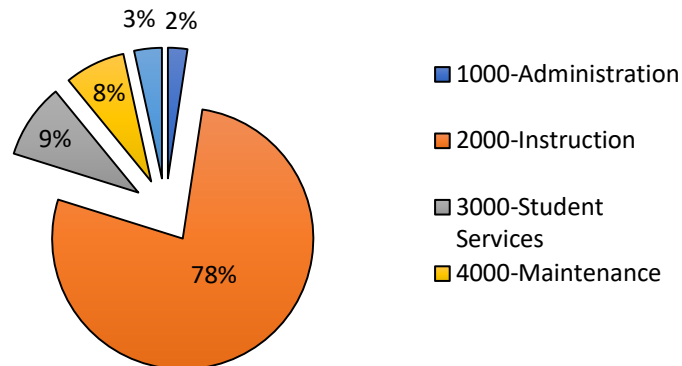
<b>Expenditures</b>	<b>FY19</b>	<b>FY20</b>	<b>\$ Change</b>
Administration (1000)	\$915,068	\$940,417	\$25,349
Instruction (2000)	\$28,047,366	\$29,672,055	\$1,624,689
Student Services (3000)	\$4,011,989	\$4,142,432	\$130,443
Maintenance (4000)	\$3,481,895	\$3,608,662	\$126,767
Insurance (5000)	\$63,898	\$74,099	\$10,201
Community Services (6000)	\$31,500	\$31,500	\$0
Special Ed Tuition (9000)	\$1,961,895	\$1,961,895	\$0
<b>Total Expenditures</b>	<b>\$38,513,612</b>	<b>\$40,431,060</b>	<b>\$1,917,448</b>



## FY2020 Operating Budget (Preliminary) – Account Overview

Account	FY16 Operating Budget	FY16/FY17 % Change	FY17 Operating Budget	FY17/FY18 % Change	FY18 Operating Budget	FY18/FY19 \$ Increase/ % Change	FY19 Operating Budget	FY19/FY20 \$ Increase/ % Change	FY20 Preliminary Budget
<b>1000 Administration</b>	871,734	1.10%	881,336	7.57%	948,040	\$-88,856 -9.37%	859,185	\$25,349 2.95%	884,533
<b>2000 Instruction</b>	23,039,363	5.11%	24,217,247	5.29%	25,499,107	\$1,398,032 5.48%	26,897,140	\$1,627,700 6.05%	28,524,840
<b>3000 Student Services</b>	2,588,833	7.91%	2,793,724	.24%	2,800,556	\$481,269 17.18%	3,281,825	\$130,443 3.97%	3,412,268
<b>4000 Maintenance</b>	2,761,950	-2.85%	2,683,277	.84%	2,705,920	-\$74,625 -2.76%	3,631,295	\$126,767 4.82%	2,758,062
<b>5000 Insurance</b>	64,120	0%	64,120	-23.39%	49,120	\$0 0%	49,120	\$2,880 5.86%	52,000
<b>6000 Civic Activities</b>	6,825	9.89%	7,500	253.33%	26,500	\$0 0%	26,500	\$0 0%	26,500
<b>9000 Spec. Education</b>	1,004,048	27.72%	1,282,353	-3.91%	1,232,256	\$29,639 2.41%	1,261,895	\$0 0%	1,261,895
<b>Total General Fund</b>	<b>30,336,872</b>	<b>5.25%</b>	<b>31,929,558</b>	<b>4.17%</b>	<b>33,261,500</b>	<b>\$1,745,460 5.25%</b>	<b>\$35,006,960</b>	<b>\$1,913,138 5.47%</b>	<b>\$36,920,098</b>

**Percentages of Preliminary FY20 Budget by  
Account**

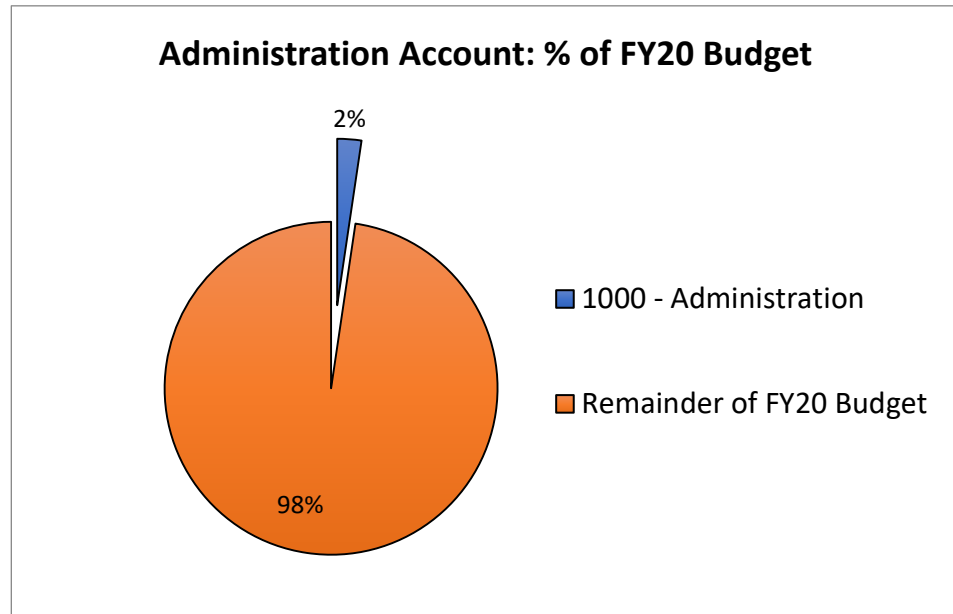




## 1000 – Administration Account

Account	FY16 Operating Budget	FY16/FY17 % Change	FY17 Operating Budget	FY17/FY18 % Change	FY18 Operating Budget	FY18/FY19 \$ Increase/ % Change	FY19 Operating Budget	FY19/FY20 \$ Increase/ % Change	FY20 Preliminary Budget
<b>1000 Administration</b>	871,734	1.10%	881,336	7.57%	948,040	\$-88,856 -9.37%	859,185	\$25,349 2.95%	884,533

**Administration account defined:** The administration account includes district advertising, central office staffing, legal expenses, and collaborative dues.



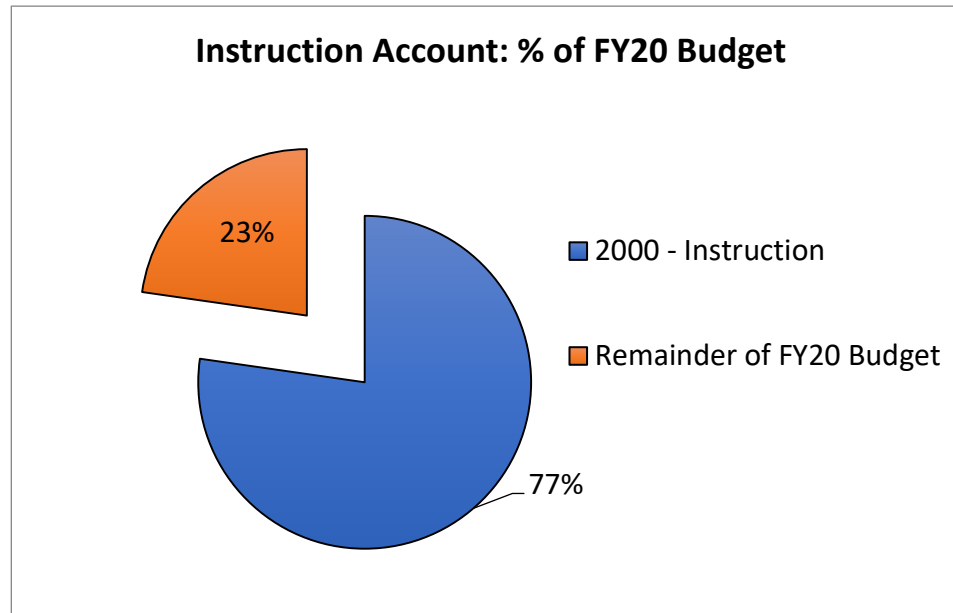
### Summary of significant changes to the Administration Account for FY20:

No significant changes in 1000 lines in FY20 budget

## 2000 - Instructional Services Account

**Instructional services account defined:** The instructional services account includes the majority of personnel expenditures. Personnel includes building administration, secretarial, general and special education teaching staff, English as a Second Language staff, special education extended year salaries, substitutes, aides, library staff, professional development costs, instructional equipment, textbooks and instructional materials, guidance salaries and supplies, and building-based instructional supplies.

Account	FY16 Operating Budget	FY16/FY17 % Change	FY17 Operating Budget	FY17/FY18 % Change	FY18 Operating Budget	FY18/FY19 \$ Increase/ % Change	FY19 Operating Budget	FY19/FY20 \$ Increase/ % Change	FY20 Preliminary Budget
<b>2000 Instruction</b>	23,039,363	5.11%	24,217,247	5.29%	25,499,107	\$1,398,032 5.48%	26,897,140	\$1,627,700 6.05%	28,524,840



### Summary of Changes to the Instruction Account for FY20:

The instruction account includes the great majority of school personnel costs. Personnel costs have been increased due to the existence of two central factors. These factors include:

#### 1. Increase in salary costs:

The preliminary FY20 budget includes cost of living adjustments of 2%, as well as steps and lanes where applicable. Two of the four bargaining units will have new contracts in FY20 and the other two in FY21.

#### 2. Increased staffing needs for FY20.

The following positions will provide continuation of existing services relative to programming.

2.0 FTE positions are considered mandatory and are included in the preliminary FY20 budget.

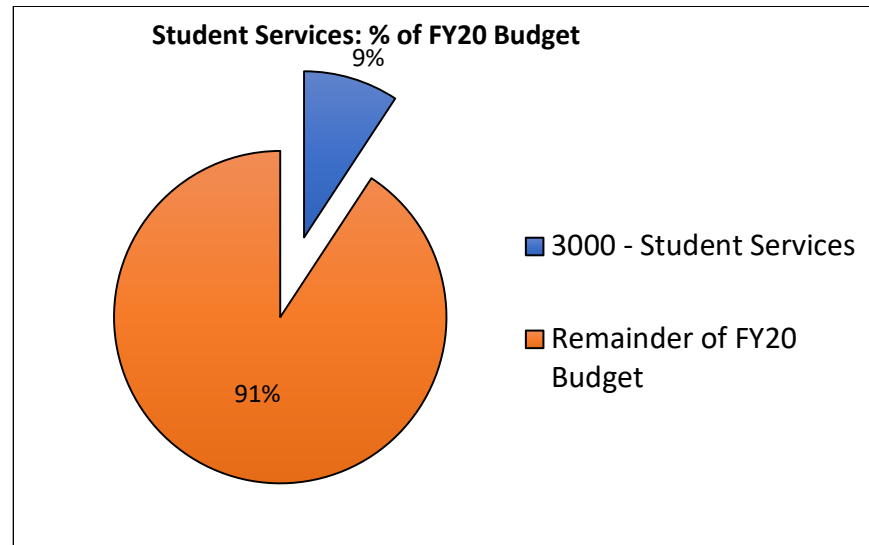
### FY20 Staffing Additions (Teaching Unit Positions)

Location	Cost	Position Requested	FTE	Rationale
<b>Related to Special Education Mandates</b>				
NSES	\$55,000	Special Education Teacher	1.0	Position required for compliance with individualized education plans
GHS	\$55,000	Special Education Teacher	1.0	Position required for compliance with individualized education plans
<b>Strategic Investments</b>				
MSES/NSES	\$55,000	Elementary Adjustment Counselor	1.0	A counselor will provide services at the elementary level (grades 2-6) to support social-emotional needs through consultation with students, parents, and staff
GHS	\$55,000	English Teacher	1.0	An English teacher would provide for reduced class sizes, increased personalization, and in increase in electives (currently offer one)
District	\$80,000	STEM Coordinator	1.0	The STEM coordinator is responsible for providing instructional leadership across science, technology, and mathematics curricula areas

### 3000 - Student Services Account

**Student services account defined:** The student services account includes school nurse salaries, general bus transportation, special education transportation in-town, special education transportation to schools located outside of Grafton, athletics, and activities accounts. Transportation costs account for the great majority of monies allocated to this account.

Account	FY16 Operating Budget	FY16/FY17 % Change	FY17 Operating Budget	FY17/FY18 % Change	FY18 Operating Budget	FY18/FY19 \$ Increase/ % Change	FY19 Operating Budget	FY19/FY20 \$ Increase/ % Change	FY20 Preliminary Budget
<b>3000 Student Services</b>	2,588,833	7.91%	2,793,724	.24%	2,800,556	\$481,269 17.18%	3,281,825	\$130,443 3.97%	3,412,268



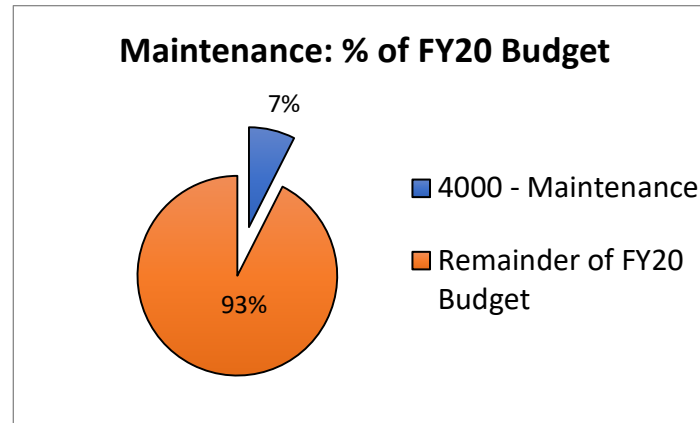
#### Summary of significant changes to the Student Services Account for FY20:

3000 Account	Changes for FY20	Increase/Decrease
3300	Specialized transportation decrease for out-of-district students	-\$104,604
3300	Increase in in-town special education transportation	+125,924
3300	Addition of transportation for Grafton residents attending private school in-town	+4,194
3300	Regular transportation contractual increase	+\$75,000

## 4000 - Maintenance Account

**Maintenance account defined:** The maintenance account includes custodial and maintenance salaries, custodial supplies, electricity, telephone, water, natural gas, maintenance expenses at all school buildings, and all service contracts (maintenance of heating systems, copiers, etc.).

Account	FY16 Operating Budget	FY16/FY17 % Change	FY17 Operating Budget	FY17/FY18 % Change	FY18 Operating Budget	FY18/FY19 \$ Increase/ % Change	FY19 Operating Budget	FY19/FY20 \$ Increase/ % Change	FY20 Preliminary Budget
<b>4000 Maintenance</b>	2,761,950	-2,85%	2,683,277	.84%	2,705,920	-\$74,625 -2.76%	3,631,295	\$126,767 4.82%	2,758,062



### Summary of changes to the Maintenance Account for FY20:

4000 Account	Significant Changes for FY20	Increase/Decrease
4131	Electricity – one-time funds used in FY19	+\$40,000
4110-4240	Maintenance – increase in labor and material costs, move \$80k projects to 4300	-\$14,400
4300	Extraordinary Maintenance - for projects needed outside of CIPC process	-\$85,232

## 9000 – Special Education (Tuition) Account

**Special education account defined:** The special education account includes costs associated with students attending collaborative programs and out-of-district tuition costs. We are able to utilize Circuit Breaker funding to offset some of the costs associated with out-of-district tuitions. For FY19, \$388,000 is projected to be utilized from Circuit Breaker for out-of-district special education costs.

The circuit breaker program can be confusing and is often misunderstood. The law states a goal of 75% reimbursement and we are anticipating this program being funded at 65% in FY19. The following is a brief explanation of Circuit Breaker obtained through the Massachusetts Department of Elementary and Secondary Education website:

### Circuit breaker program

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 a percentage of the costs above that threshold. In FY16 the reimbursement rate was 75%, the state average foundation budget per pupil was \$10,486, so if a special education student cost a district \$80,000, the district's eligible reimbursement for that student would be  $(\$80,000 - (4 * \$10,486)) * .75 = \$28,542$ .

Circuit breaker reimbursements are for the district's prior year's expenses. Each summer, districts submit claim forms to ESE 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 ESE 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. In the event that current year tuition costs are projected to surpass the previous year's claimed costs by more than 25%, districts can claim for extraordinary relief.

Circuit breaker claims are audited by ESE, 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.

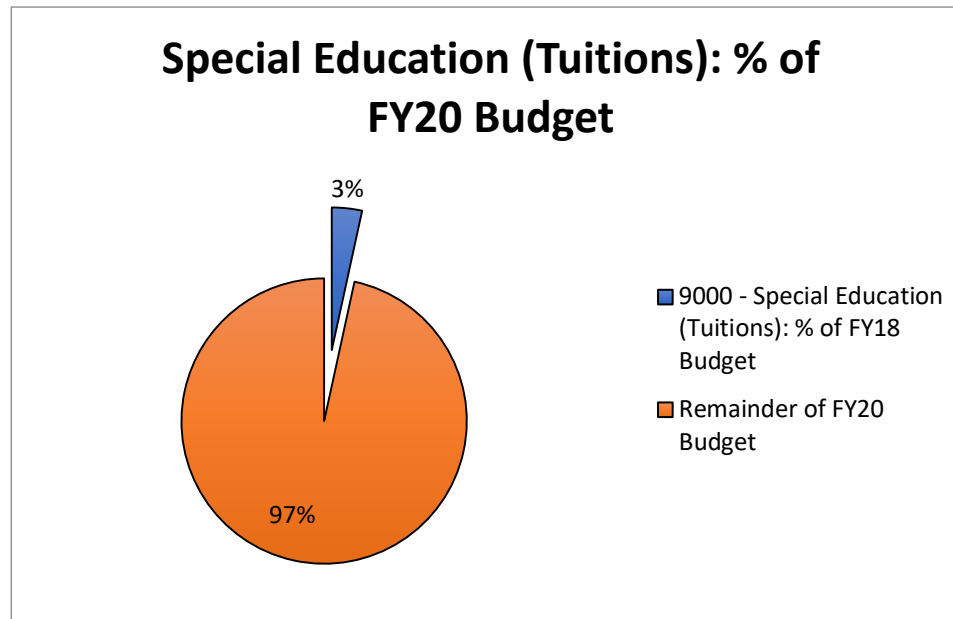
Circuit breaker reimbursements should be deposited into a special education reimbursement account. These funds may be expended by the School Committee in the year received or in the following fiscal year for any special education- related purposes, without further appropriation. As with all special revenues, the appropriating authority can and should consider the projected reimbursements for the following fiscal year when deliberating on the school district's general fund budget.

**9000 Account – Special Education Tuitions**

<b>Tuition Expenditures</b>	<b>Actual FY17</b>	<b>% Increase FY17-FY18</b>	<b>Actual FY18</b>	<b>% Increase FY18-FY19</b>	<b>Actual FY19</b>	<b>% Increase FY19-FY20</b>	<b>Budget FY20</b>
<b>Prepaid Tuition Expended from Prior Year Appropriation</b>	\$149,738	-100%	\$0	100%	\$8,110	-100%	\$0
<b>Appropriation Expended</b>	\$834,227	40.23%	\$1,196,800	7.87%	\$1,261,895	0%	\$1,261,895
<b>Circuit Breaker Expended</b>	\$351,453	40.96%	\$495,415	84.75%	\$700,000	61.89%	\$1,333,246
<b>Other Revolving Accounts</b>	\$0	0%	\$0	0.00%	\$0	0%	\$0
<b>Extraordinary Relief</b>	\$310,832	-100%	\$0	0.00%	\$0	0%	\$0
<b>Total Actual Tuition Cost</b>	\$1,646,250	1.15%	\$1,665,215	30.74%	\$1,970,005	21.85%	\$2,395,141

### 9000 - Special Education (Tuition) Account

Account	FY16 Operating Budget	FY16/FY17 % Change	FY17 Operating Budget	FY17/FY18 % Change	FY18 Operating Budget	FY18/FY19 \$ Increase/ % Change	FY19 Operating Budget	FY19/FY20 \$ Increase/ % Change	FY20 Preliminary Budget
9000 Spec. Education	1,004,048	27.72%	1,282,353	-3.91%	1,232,256	\$29,639 2.41%	1,261,895	\$0 0%	1,261,895



### Summary of changes to the Special Education Account for FY20:

9000 Account	Significant Changes for FY20	Increase/Decrease
9300	Special education – private school tuitions	-\$226,514
9300	Special education – increase usage of circuit breaker offset	+141,282
9400	Special education – collaborative tuitions	-\$85,232



## Federal and State Entitlement Grants

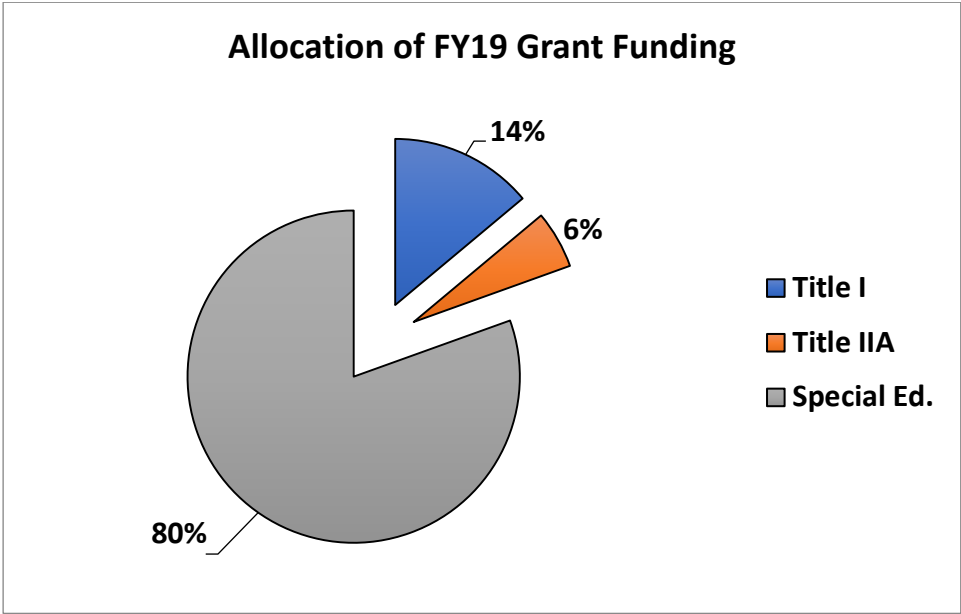
Federal and state entitlement grants are an important source of funding for our school operations. Entitlement grants are established and allocated at the state and federal level. Entitlement grants are noncompetitive and are awarded automatically on the basis of defined formulas that differ by grant. Grant allotments are typically announced in the late spring. This report will show the amount of funding we are receiving for Fiscal Year 2019 and provide comparisons to past years.

While relatively small in comparison to the appropriated school department budget, state and federal grants provide valuable resources for a wide variety of student supports and staff development.

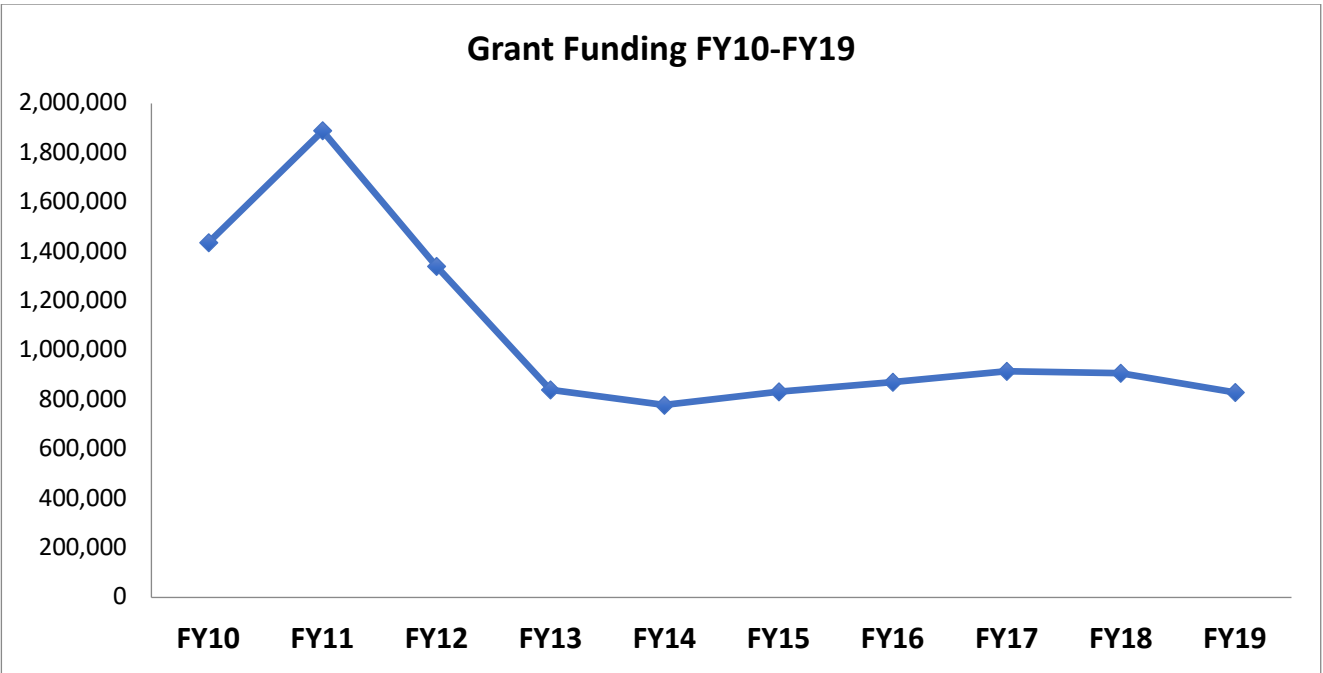
## Federal and State Entitlement Grants

Grant	Description
(Title IIA) Teacher Quality Grant	Federal funding for professional development of teachers. Title IIA monies are used for conferences, presenters, consultants, professional organization memberships, books and materials for teacher learning, and internal support of teacher development (workshops, mentoring, teacher leadership stipends, funds for substitutes to cover for teachers during training, etc.).
Special Education Entitlement Grant	Federal funding to assist with the costs of educating students with disabilities
(Title I) Supplemental Education for Disadvantaged Children	Federal funding to provide academic support to children in schools that qualify for assistance due to their socioeconomic status as measured by the rate of participation in the subsidized lunch program.
Special Education Program Improvement Grant	Federal funding to provide professional development in order to increase the effectiveness of the district's special education program. This grant program was funded for FY12 after being discontinued for two years.

The chart below illustrates the allocation of State and Federal Entitlement Grant Funds to the Grafton Public Schools by grant area in FY18. Total State and federal Entitlement Grant Funding = \$906,735.



The chart below illustrates the amount of grant funding provided to the Grafton Public Schools from FY10-FY19



### Entitlement and Stimulus Grant History FY15–FY19

Grant	FY15	FY16	FY17	FY18	FY19
Teacher Quality Grant (Title IIA)	\$39,823	\$40,197	\$38,977	\$55,101	45,484
Special Education Entitlement Grant	\$583,231	\$593,079	\$624,378	\$636,012	\$654,043
Title I	\$185,913	\$209,649	\$223,981	\$209,839	\$113,181
Special Education Program Improvement Grant	\$22,981	\$24,889	\$24,889	\$0	\$15,174*
Total	\$831,948	\$870,814	\$912,225	\$906, 735	\$828,338

- Titled *Student Support and Academic Achievement* in FY19

	<b>Revolving Accounts July 1, 2018 - June 30, 2019</b>	<b>Revenue</b>	<b>Expense</b>	<b>Increase / Decrease</b>		<b>Beginning Balance</b>	<b>Revenue</b>	<b>Salaries</b>	<b>Expenses</b>	<b>Ending Balance</b>
222	Bus Fees	\$140,000	\$198,460	-\$58,460		\$148,445	\$140,000	\$0	\$198,460	\$89,985
223	Parking Fees	\$25,000	\$20,600	\$4,400		\$4,684	\$25,000	\$20,000	\$600	\$9,084
320	Adult Education	\$8,000	\$5,000	\$3,000		\$17,690	\$8,000	\$5,000	\$0	\$20,690
321	Use of School Facilities	\$80,000	\$80,000	\$0		\$22,096	\$80,000	\$40,000	\$40,000	\$22,096
322	Athletics	\$40,000	\$30,000	\$10,000		\$46,690	\$40,000	\$15,000	\$15,000	\$56,690
324	Special Education Tuition/Services	\$176,000	\$160,000	\$16,000		\$34,919	\$176,000	\$160,000	\$0	\$50,919
326	Staff Development	\$5,000	\$4,000	\$1,000		\$11,130	\$5,000	\$0	\$4,000	\$12,130
327	Preschool Fees	\$185,000	\$185,000	\$0		\$103,763	\$185,000	\$185,000	\$0	\$103,763
361	Gifts	\$10,000	\$10,000	\$0		\$25,202	\$10,000	\$0	\$10,000	\$25,202
397	Lost Books	\$200	\$1,000	-\$800		\$9,691	\$200	\$0	\$1,000	\$8,891
538	J Pington Gift	\$0	\$1,565	-\$1,565		\$1,565	\$0	\$0	\$1,565	\$0
668	School Choice	\$409,946	\$445,000	-\$35,054		\$275,289	\$409,946	\$345,000	\$100,000	\$240,235
681	Technology Replacement	\$5,000	\$5,000	\$0		\$9,497	\$5,000	\$0	\$5,000	\$9,497
901	Circuit Breaker	\$691,939	\$700,000	-\$8,061		\$600,360	\$691,939	\$0	\$700,000	\$592,299
964	Transportation Revolver	\$40,000	\$40,000	\$0		\$19,052	\$40,000	\$0	\$40,000	\$19,052

	<b>Revolving Accounts July 1, 2019 - June 30, 2020</b>	Revenue	Expense	Increase / Decrease		Beginning Balance	Revenue	Salaries	Expenses	Ending Balance
222	Bus Fees	\$140,000	\$198,460	-\$58,460		\$148,445	\$140,000	\$0	\$198,460	\$89,985
223	Parking Fees	\$25,000	\$20,600	\$4,400		\$4,684	\$25,000	\$20,000	\$600	\$9,084
320	Adult Education	\$8,000	\$5,000	\$3,000		\$17,690	\$8,000	\$5,000	\$0	\$20,690
321	Use of School Facilities	\$80,000	\$80,000	\$0		\$22,096	\$80,000	\$40,000	\$40,000	\$22,096
322	Athletics	\$40,000	\$30,000	\$10,000		\$46,690	\$40,000	\$15,000	\$15,000	\$56,690
324	Special Education Tuition/Services	\$176,000	\$160,000	\$16,000		\$34,919	\$176,000	\$160,000	\$0	\$50,919
326	Staff Development	\$5,000	\$4,000	\$1,000		\$11,130	\$5,000	\$0	\$4,000	\$12,130
327	Preschool Fees	\$185,000	\$185,000	\$0		\$103,763	\$185,000	\$185,000	\$0	\$103,763
361	Gifts	\$10,000	\$10,000	\$0		\$25,202	\$10,000	\$0	\$10,000	\$25,202
397	Lost Books	\$200	\$1,000	-\$800		\$9,691	\$200	\$0	\$1,000	\$8,891
538	J Pington Gift	\$0	\$1,565	-\$1,565		\$1,565	\$0	\$0	\$1,565	\$0
668	School Choice	\$409,946	\$445,000	-\$35,054		\$275,289	\$409,946	\$345,000	\$100,000	\$240,235
681	Technology Replacement	\$5,000	\$5,000	\$0		\$9,497	\$5,000	\$0	\$5,000	\$9,497
901	Circuit Breaker	\$691,939	\$700,000	-\$8,061		\$600,360	\$691,939	\$0	\$700,000	\$592,299
964	Transportation Revolver	\$40,000	\$40,000	\$0		\$19,052	\$40,000	\$0	\$40,000	\$19,052

Transportation Bus Fees (Acct 222)  
Financial Analysis FY16-FY20

Fiscal Year	Revenue	Expense	Increase / Decrease	Beginning Balance	Revenue	Salaries	Expenses	Ending Balance
2015-2016	\$212,600	\$158,204	\$54,397	\$92,877	\$212,600		\$158,204	\$147,274
2016-2017	\$91,670	\$135,557	-\$43,887	\$147,274	\$91,670		\$135,557	\$103,571
2017-2018	\$211,365	\$166,490	\$44,875	\$103,571	\$211,365		\$166,490	\$148,445
2018-2019	\$140,000	\$198,460	-\$58,460	\$148,445	\$140,000		\$198,460	\$89,985
2019-2020	\$140,000	\$138,376	\$1,624	\$89,985	\$140,000		\$138,376	\$91,609

Summary: Fees are charged to all students taking the regular education bus transportation in grades 7-12. The state mandates that school district transport students from grades K-6 who live more than two miles from school. If schools elect to transport students inside 2 miles and in grades 7-12, the district is allowed to charge a fee. This account covers approximately 12% of the cost of regular bus transportation.

Revenue Detail: Revenue is derived from fees of charged for bus transportation. The fees are \$200 per student with a family cap of \$400. In FY19, we have 819 riders. Grafton has 4 tiers of busing with 17 buses used daily at a cost of \$369 per day. The average revenue per year is expected to be around \$140,000 and depends what time of year the payments come in. For the 2017-2018 school year, we have 847 bus passes distributed with a total revenue of \$143,123. Overall we average around \$170 per child after factoring in free/reduced students getting the fee waived and families of more than two only pay for the first two children.

Planned Spending Detail: In FY19, regular education busing will cost approximately \$1,200,000 for 17 buses and this account is planned to cover \$140,000 of those costs.

High School Parking Fees (Acct 223)  
Financial Analysis FY16-FY20

Fiscal Year	Revenue	Expense	Increase / Decrease	Beginning Balance	Revenue	Salaries	Expenses	Ending Balance
2015-2016	\$20,800	\$20,026	\$774	\$51,814	\$20,800	\$19,467	\$559	\$52,588
2016-2017	\$23,630	\$79,953	-\$56,323	\$52,588	\$23,630	\$21,139	\$58,814	-\$3,735
2017-2018	\$25,200	\$16,780	\$8,420	-\$3,735	\$25,200	\$16,214	\$566	\$4,684
2018-2019	\$25,000	\$20,600	\$4,400	\$4,684	\$25,000	\$20,000	\$600	\$9,084
2019-2020	\$25,000	\$20,600	\$4,400	\$9,084	\$25,000	\$20,000	\$600	\$13,484

Summary: Fees are charged for students to park in the GHS parking lot. The fees are \$200 per student with a maximum of \$400 family cap for the parking fees and bus fees combined. There are limited parking spaces and some years the parking passes sell out.

Revenue Detail: Revenue is derived from fees charged for parking. The fees are \$200 per vehicle. In FY18, we have approximately 150 parking passes issued and we are expected approximately \$25,000 in revenue.

Planned Spending Detail: In FY17, we purchased a truck with a plow from this account. In FY18-20, we plan to use this fund to offset a portion of one of our maintenance staff's salary.

Adult Ed (320)  
Financial Analysis FY16-FY20

Fiscal Year	Revenue	Expense	Increase / Decrease	Beginning Balance	Revenue	Salaries	Expenses	Ending Balance
2015-2016	\$6,650	\$4,950	\$1,700	\$9,714	\$6,650	\$3,340	\$1,610	\$11,414
2016-2017	\$8,980	\$4,264	\$4,716	\$11,414	\$8,980	\$4,264	\$0	\$16,130
2017-2018	\$6,300	\$4,740	\$1,560	\$16,130	\$6,300	\$4,740	\$0	\$17,690
2018-2019	\$8,000	\$5,000	\$3,000	\$17,690	\$8,000	\$5,000	\$0	\$20,690
2019-2020	\$8,000	\$5,000	\$3,000	\$20,690	\$8,000	\$5,000	\$0	\$23,690
Summary: This account was set up to take in revenue from classes and pay out expenses from those classes.								
Revenue Detail: The revenue is mostly from knitting and driver's education classes.								
Planned Spending Detail: The expenses are primarily to pay the teachers for their time. Occassional classes are taught on non-school days and custodial expenses need to be covered by this account.								



Use of School Facilities (Acct 321) Financial Analysis FY16-FY20								
Fiscal Year	Revenue	Expense	Increase / Decrease	Beginning Balance	Revenue	Salaries	Expenses	Ending Balance
2015-2016	\$62,274	\$46,100	\$16,174	\$52,949	\$62,274	\$28,935	\$17,165	\$69,123
2016-2017	\$57,940	\$89,243	-\$31,302	\$69,123	\$57,940	\$30,000	\$59,243	\$37,821
2017-2018	\$63,501	\$79,226	-\$15,725	\$37,821	\$63,501	\$43,708	\$35,518	\$22,096
2018-2019	\$80,000	\$80,000	\$0	\$22,096	\$80,000	\$40,000	\$40,000	\$22,096
2109-2020	\$80,000	\$80,000	\$0	\$22,096	\$80,000	\$40,000	\$40,000	\$22,096
Summary: This account takes in fees for the use of our school and fields facilities.								
Revenue Detail: We charge hourly rates for the use of our schools and fields. Our highest use areas are the high school auditorium, gym, and fields. There are additional fees for custodians on the nights and weekends, and other fees depending on the area being used.								
Planned Spending Detail: Expenditures in this account pay for custodial hours and the upkeep of our facilities and fields.								

Athletic Programs (322)  
Financial Analysis FY16-FY20

Fiscal Year	Revenue	Expense	Increase / Decrease	Beginning Balance	Revenue	Salaries	Expenses	Ending Balance
2015-2016	\$37,988	\$42,347	-\$4,359	\$10,671	\$37,988	\$28,363	\$13,984	\$6,312
2016-2017	\$65,631	\$29,684	\$35,948	\$6,312	\$65,631	\$0	\$29,684	\$42,260
2017-2018	\$43,547	\$39,117	\$4,431	\$42,260	\$43,547	\$22,230	\$16,887	\$46,690
2018-2019	\$40,000	\$30,000	\$10,000	\$46,690	\$40,000	\$15,000	\$15,000	\$56,690
2019-2020	\$40,000	\$30,000	\$10,000	\$56,690	\$40,000	\$15,000	\$15,000	\$66,690

Summary: This account is set up to take in revenue from game receipts.

Revenue Detail: Revenue is derived primarily from game receipts from several sports. There are no athletic fees charged to student athletes.

Planned Spending Detail: Spending is primarily for expenses related to the games in which we take in fees.

Special Education Tuition/Services (Acct 324)  
Financial Analysis FY16-FY20

Fiscal Year	Revenue	Expense	Increase / Decrease		Beginning Balance	Revenue	Salaries	Expenses	Ending Balance
2015-2016	\$26,627	\$101,826	-\$75,199		\$117,352	\$26,627	\$0	\$101,826	\$42,152
2016-2017	\$3,381	\$14,206	-\$10,825		\$42,152	\$3,381	\$0	\$14,206	\$31,328
2017-2018	\$110,314	\$106,723	\$3,592		\$31,328	\$110,314	\$106,038	\$685	\$34,919
2018-2019	\$176,000	\$160,000	\$16,000		\$34,919	\$176,000	\$160,000	\$0	\$50,919
2019-2020	\$179,000	\$166,000	\$13,000		\$50,919	\$179,000	\$166,000	\$0	\$63,919

Summary: This account was set up to receive payments related to special education tuition and for special education services.

Revenue Detail: In past years we have had students attend special education programs in Grafton and their home districts pay us tuition. Also, we have had our employees providing services at other local school districts and we charge for their time. In FY19, and projected in FY20, the revenue will come from three tuitioned-in students.

Planned Spending Detail: This account is used to pay for 2.0 aides, .8 nurse, and 1.0 behavior support coordinator working with these students.

Staff Development (326)  
Financial Analysis FY16-FY20

Fiscal Year	Revenue	Expense	Increase / Decrease	Beginning Balance	Revenue	Salaries	Expenses	Ending Balance
2015-2016	\$5,499	\$3,855	\$1,644	\$9,079	\$5,499	\$0	\$3,855	\$10,723
2016-2017	\$5,959	\$4,553	\$1,406	\$10,723	\$5,959	\$0	\$4,553	\$12,129
2017-2018	-\$680	\$318	-\$998	\$12,129	-\$680	\$0	\$318	\$11,130
2018-2019	\$5,000	\$4,000	\$1,000	\$11,130	\$5,000	\$0	\$4,000	\$12,130
2019-2020	\$5,000	\$4,000	\$1,000	\$12,130	\$5,000	\$0	\$4,000	\$13,130
Summary: This account was set up to receive funds related to staff development.								
Revenue Detail: We received miscellaneous revenue related to staff development.								
Planned Spending Detail: Expenses are related to staff development.								

Early Childhood/Preschool (Acct 327)  
Financial Analysis FY16-FY20

Fiscal Year	Revenue	Expense	Increase / Decrease	Beginning Balance	Revenue	Salaries	Expenses	Ending Balance
2015-2016	\$172,470	\$153,336	\$19,134	\$82,309	\$172,470	\$152,520	\$816	\$101,443
2016-2017	\$164,439	\$167,925	-\$3,486	\$101,443	\$164,439	\$167,925	\$0	\$97,956
2017-2018	\$207,007	\$201,200	\$5,807	\$97,956	\$207,007	\$200,725	\$475	\$103,763
2018-2019	\$185,000	\$185,000	\$0	\$103,763	\$185,000	\$185,000	\$0	\$103,763
2019-2020	\$185,000	\$187,000	-\$2,000	\$103,763	\$185,000	\$187,000	\$0	\$101,763

Summary: Preschool is required for students with special education IEPs when they turn 3. Grafton runs an integrated preschool which is governed by MA state law with a standard model of 15 students per class. The integrated preschool model usually has a target of 15 students with 7 special needs students and 8 typical students. The typical students are meant to provide model behavior for the special education students and also they pay tuition which provides funding for preschool.

Revenue Detail: Revenue is derived from fees charged to typical students who enroll in our preschool. The district charges \$2500 per year for a half-day preschool class and \$6,000 per year for full day preschool. We have a monthly payment option and a \$250 discount for choosing the one-time payment option.

Planned Spending Detail: This account is typically spent on salaries. In FY19, 2.0 preschool teachers and 1.0 behavioral learning assistants will be paid out of this account.

Gifts (Acct 321)  
Financial Analysis FY16-FY20

Fiscal Year	Revenue	Expense	Increase / Decrease	Beginning Balance	Revenue	Salaries	Expenses	Ending Balance
2015-2016	\$20,852	\$14,485	\$6,368	\$26,105	\$20,852		\$14,485	\$32,472
2016-2017	\$5,252	\$12,050	-\$6,798	\$32,472	\$5,252		\$12,050	\$25,674
2017-2018	\$10,695	\$11,167	-\$472	\$25,674	\$10,695		\$11,167	\$25,202
2018-2019	\$10,000	\$10,000	\$0	\$25,202	\$10,000		\$10,000	\$25,202
2019-2020	\$10,000	\$10,000	\$0	\$25,202	\$10,000		\$10,000	\$25,202
Summary: The district and schools receive gifts from many sources.								
Revenue Detail: The district and schools receive gifts from many sources.								
Planned Spending Detail: Some gifts are made for certain purposes and the funds are spent for those purposes.								

Lost Books (Acct 397)  
Financial Analysis FY16-FY20

Fiscal Year	Revenue	Expense	Increase / Decrease	Beginning Balance	Revenue	Salaries	Expenses	Ending Balance
2015-2016	\$514	\$168	\$346	\$16,688	\$514		\$168	\$17,034
2016-2017	\$270	\$7,621	-\$7,352	\$17,034	\$270		\$7,621	\$9,682
2017-2018	\$190	\$181	\$9	\$9,682	\$190		\$181	\$9,691
2018-2019	\$200	\$1,000	-\$800	\$9,691	\$200		\$1,000	\$8,891
2018-2019	\$200	\$1,000	-\$800	\$8,891	\$200		\$1,000	\$8,091
Summary: Students are charged a fee if they lose a book.								
Revenue Detail: Fees are collected from students who lose their book.								
Planned Spending Detail: Funds are spent on purchasing replacement books								

J Pington Gift (Acct 538)  
Financial Analysis FY16-FY20

Fiscal Year	Revenue	Expense	Increase / Decrease	Beginning Balance	Revenue	Salaries	Expenses	Ending Balance
2015-2016	\$0	\$0	\$0	\$1,565	\$0		\$0	\$1,565
2016-2017	\$0	\$0	\$0	\$1,565	\$0		\$0	\$1,565
2017-2018	\$0	\$0	\$0	\$1,565	\$0		\$0	\$1,565
2018-2019	\$0	\$1,565	-\$1,565	\$1,565	\$0		\$1,565	\$0
2018-2019	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Summary: This gift was given in memory of a former Grafton student.								
Revenue Detail: The gift was made many years ago.								
Planned Spending Detail: This student received special education services while attending Grafton and the money is to be spent on an expense related to special education.								



School Technology Replacement (Acct 681)  
Financial Analysis FY16-FY20

Fiscal Year	Revenue	Expense	Increase / Decrease	Beginning Balance	Revenue	Salaries	Expenses	Ending Balance
2015-2016	\$1,691	\$36,173	-\$34,482	\$37,369	\$1,691		\$36,173	\$2,887
2016-2017	\$43,219	\$34,913	\$8,306	\$2,887	\$43,219		\$34,913	\$11,193
2017-2018	\$45,750	\$47,446	-\$1,696	\$11,193	\$45,750		\$47,446	\$9,497
2018-2019	\$5,000	\$5,000	\$0	\$9,497	\$5,000		\$5,000	\$9,497
2018-2019	\$5,000	\$5,000	\$0	\$9,497	\$5,000		\$5,000	\$9,497

Summary: This account was set up to take in revenue related to tech.

Revenue Detail: In FY15, when the account was setup, the district sold used iPads and used the funds to pay for part of a lease payment on new iPads. In FY17 and FY18, the account was used when we purchased new copiers and the new vendor sent us a check to pay off the previous vendor. In future years, the district may again sell used iPads as they near the end of their life.

Planned Spending Detail: In FY17 and beyond, we anticipate expenditures to be related to repairing iPads and/or purchasing new devices.

Circuit Breaker (Acct 901)  
Financial Analysis FY16-FY20

Fiscal Year	C.B. Revenue	C. B. Expenses	Increase / Decrease	Beginning Balance	Pr Year Rev	C.B. Revenue	C. B. Expenses	Ending Balance	Gen Fund Tuition Expenses	Total Tuition Expenses	Total Tuition % Incr
FY16	\$341,531	\$348,224	-\$6,693	\$253,764	\$98,110	\$341,531	\$348,224	\$345,181	\$857,995	\$1,206,219	13%
FY17*	\$695,322	\$662,285	\$33,037	\$345,181		\$695,322	\$662,285	\$378,218	\$941,023	\$1,603,308	33%
FY18	\$717,557	\$495,415	\$222,142	\$378,218		\$717,557	\$495,415	\$600,360	\$1,169,800	\$1,665,215	4%
FY19**	\$691,939	\$700,000	-\$8,061	\$600,360		\$691,939	\$700,000	\$592,299	\$1,261,895	\$1,961,895	18%
FY20**	\$800,000	\$1,133,246	-\$333,246	\$592,299		\$800,000	\$1,133,246	\$259,053	\$1,261,895	\$2,395,140	22%

\*FY17 Revenue included Extraordinary Relief of \$310,832

\*\* FY19 Circuit Breaker expenses and FY19/FY20 revenue and expenses are best estimates as of Dec 2018

Summary: Funds are used to offset out-of-district tuitions. Current year revenue is reimbursement for the previous year's expenses. Districts must spend the current year revenue before then end of the next fiscal year. Our budgeting goal is to leave \$300,000 or more in the ending balance to cover unforeseen tuition expenses the following year. Over the last few years, our revenue and expenses have increased in this fund. In an effort to have no increase in the general fund for tuitions in the FY20 budget, we are budgeting the full tuition increase in this fund.

Revenue Detail: Revenue is determined by submitting a Circuit Breaker claim which includes special education costs that are above four times the state average per pupil cost. The state had typically reimbursed between 70-75% of those costs but in FY18 the estimate has been given at 65%.

Planned Spending Detail: All funds are spent only on out-of-district tuitions. Funds can only be spent on services that are claimed in the Circuit Breaker claim. The FY20 budget is going to use extra circuit breaker as a one-time budget offset to limit staffing reductions.

Transportation Revolver (Acct 964) Financial Analysis FY16-FY20								
Fiscal Year	Revenue	Expense	Increase / Decrease	Beginning Balance	Revenue	Salaries	Expenses	Ending Balance
2015-2016	\$30,281	\$19,074	\$11,207	\$20,936	\$30,281		\$19,074	\$32,143
2016-2017	\$24,578	\$54,329	-\$29,751	\$32,143	\$24,578		\$54,329	\$2,391
2017-2018	\$56,439	\$39,779	\$16,661	\$2,391	\$56,439		\$39,779	\$19,052
2018-2019	\$40,000	\$40,000	\$0	\$19,052	\$40,000		\$40,000	\$19,052
2019-2020	\$40,000	\$40,000	\$0	\$19,052	\$40,000		\$40,000	\$19,052
Summary: This account was set up to take reimbursements from the state and other school districts for transportation costs related to special education transportation when multiple entities are financially responsible.								
Revenue Detail: Primarily this revenue is for reimbursement from other district for their share of the transportation costs for a student who has parents in more than one district. The two districts share the cost.								
Planned Spending Detail: The expenditures in this account are to pay the cost of the transportation that we will get reimbursed for.								

School Choice (Acct 668)  
Financial Analysis FY16-FY20

Fiscal Year	Revenue	Expense	Increase / Decrease		Beginning Balance	Pr Year Rev	Revenue	Salaries	Expenses	Ending Balance
2015-2016	\$286,180	\$218,457	\$67,723		\$242,521		\$286,180	\$168,033	\$50,425	\$310,244
2016-2017	\$383,144	\$390,944	-\$7,800		\$310,244		\$383,144	\$244,190	\$146,754	\$302,443
2017-2018	\$409,946	\$437,101	-\$27,155		\$302,443		\$409,946	\$326,370	\$110,731	\$275,289
2018-2019	\$409,946	\$445,000	-\$35,054		\$275,289		\$409,946	\$345,000	\$100,000	\$240,235
2019-2020	\$409,946	\$385,000	\$24,946		\$240,235		\$409,946	\$285,000	\$100,000	\$265,181

Summary: Grafton elected to start accepting school choice in FY14. School Choice revenue can be used for any purpose related to the operations of the school district. It is recommended to limit use for salaries to approximately 50% of expected revenue and the rest to be used for one-time expenses like technology, classroom supplies, and other district needs.

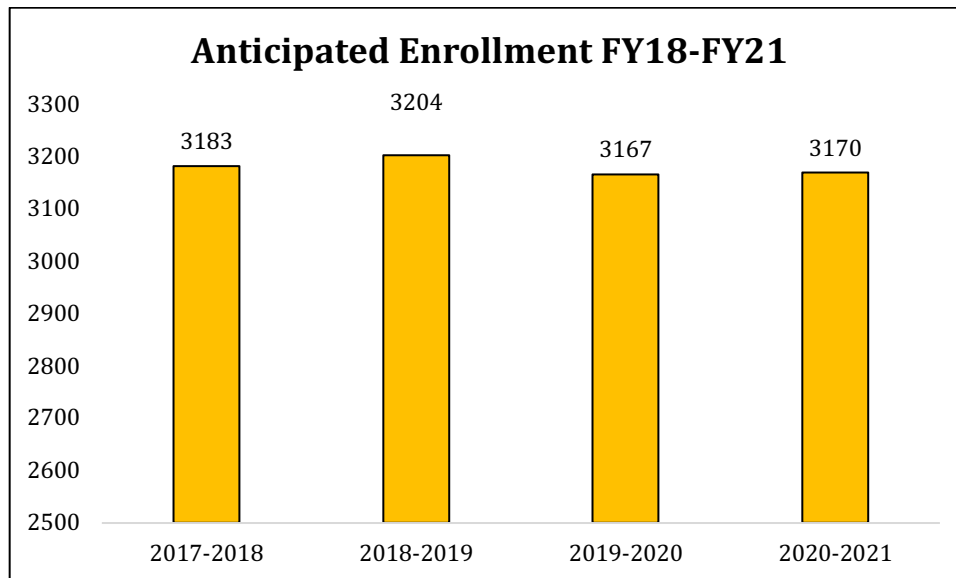
Revenue Detail: The district allows students to choice in to grades K-12. The district receives \$5,000 per pupil if they attend the full year and an additional reimbursement if the students require special education services. With the additional money, the district receive approx. \$6,000 per pupil and in FY18 there are 67 school choice students.

Planned Spending Detail: In FY19, the district has .5 GMS assistant principal, 1.0 data coordinator, 1.0 technology integration specialist, .8 tech support specialist, and 3.0 instructional assistants paid out of school choice at an estimated cost of \$345,000. The district expects to spend approximately \$100,000 on expense which will approximately \$33,000 for a partial iPad lease payment and unexpected costs that come out throughout the school year.

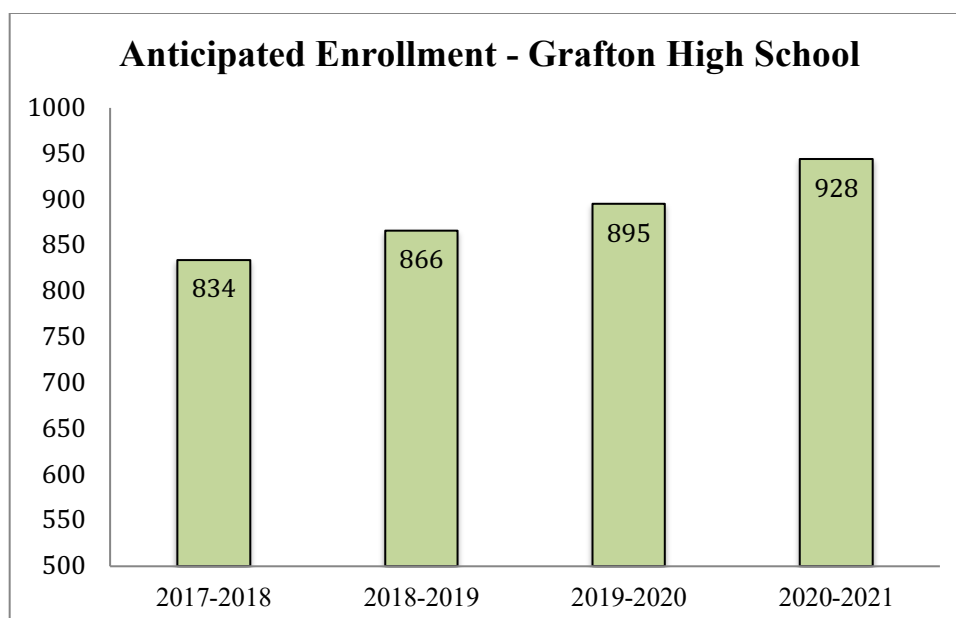
## Enrollment

The school district contracted with the New England School Development Council (NESDEC) in 2016 to provide an in-depth enrollment projection for the future. This report takes into account a wide range of factors that will help define future enrollment and has significantly improved the district's ability to forecast enrollment.

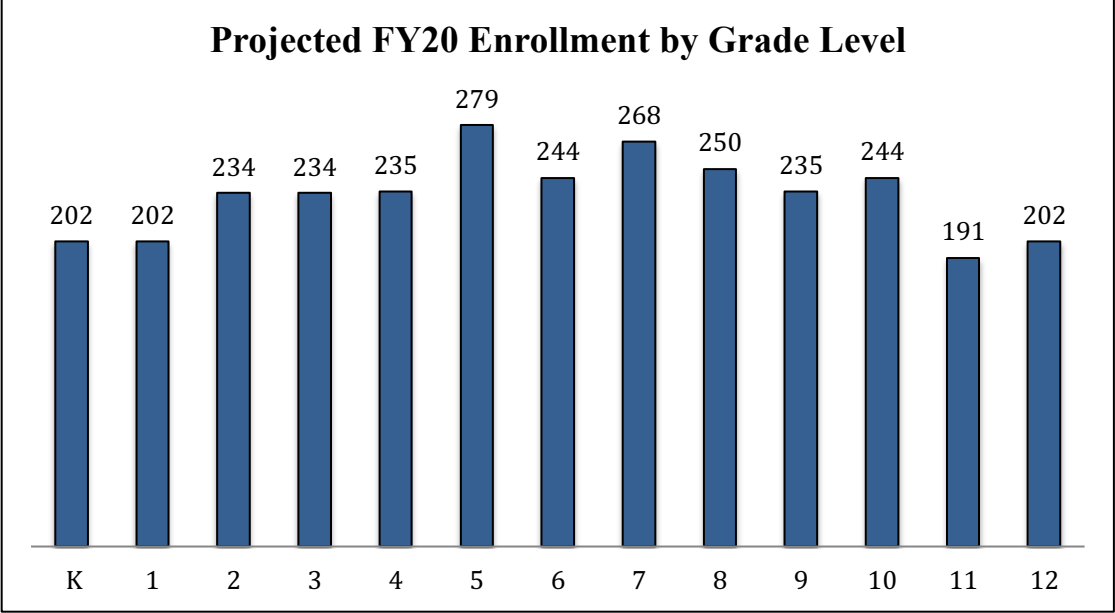
The enrollment projections show a fairly level enrollment level through 2025-2026 with a maximum enrollment of 3,262 (projected for FY22).



In FY19 we begin to see significant enrollment growth at the high school level. This reflects a number of our largest classes moving into the high school over the next three years. In FY19 we expect an increase of 75 students at the high school level.



While the Grafton Public School’s overall enrollment projections call for relative stability through 2025-2026 we will continue to see individual grade levels with a wide range of enrollment levels. Whenever possible the school department shifts staffing as needed to provide for adequate supports and beneficial class sizes as classes of various size move through the school district.



### Enrollment by School and Grade Level FY18-FY20

#### 2017-2018 Updated Enrollment (Updated 12-1-17)

	PreK	K	1	2	3	4	5	6	7	8	9	10	11	12	12+	Total
NGES	55	105	107													267
SGES	65	115	128													308
North Street				111	141	104	124	112								592
Millbury St.				120	133	134	143	128								658
GMS									257	267						524
High School											197	218	224	184	11	834
<b>Total</b>	<b>120</b>	<b>220</b>	<b>235</b>	<b>231</b>	<b>274</b>	<b>238</b>	<b>267</b>	<b>240</b>	<b>257</b>	<b>267</b>	<b>197</b>	<b>218</b>	<b>224</b>	<b>184</b>	<b>11</b>	<b>3183</b>

#### 2018-2019 Current Enrollment (Updated 11-18)

	PreK	K	1	2	3	4	5	6	7	8	9	10	11	12	12+	Total
NGES	55	96	107													258
SGES	72	106	127													305
North Street				99	112	138	103	120								572
Millbury St.				135	123	141	141	148								688
GMS									250	265						515
High School											244	191	202	221	8	866
<b>Total</b>	<b>127</b>	<b>202</b>	<b>234</b>	<b>234</b>	<b>235</b>	<b>279</b>	<b>244</b>	<b>268</b>	<b>250</b>	<b>265</b>	<b>244</b>	<b>191</b>	<b>202</b>	<b>221</b>	<b>8</b>	<b>3204</b>

\*Assuming 15 students attend voc/private in Grade 9

#### 2019-2020 Projected Enrollment

	PreK	K	1	2	3	4	5	6	7	8	9	10	11	12	12+	Total
NGES	54	96	96													246
SGES	70	106	106													282
North Street				107	99	112	138	103								559
Millbury St.				127	135	123	141	141								667
GMS									268	250						518
High School											250	244	191	202	8	895
<b>Total</b>	<b>124</b>	<b>202</b>	<b>202</b>	<b>234</b>	<b>234</b>	<b>235</b>	<b>279</b>	<b>244</b>	<b>268</b>	<b>250</b>	<b>250</b>	<b>244</b>	<b>191</b>	<b>202</b>	<b>8</b>	<b>3167</b>

\*Assuming 15 students attend voc/private in Grade 9

**PROPOSED OPERATING BUDGET FY20**

FC	OB	LOC	DP	Description	FY18 Actual	FY19 APPROVED Operating Budget as of Nov 2018	FY19 Actual Projected	FY20 Operating Budget as of Nov 2018	% Change FY19-FY20	\$ Difference FY19-FY20	FY19 FTE	FY20 FTE	DIFF FTE
1110	20	110	00	School Com./Secretary <i>Payment to SC secretary for taking meeting minutes</i>	1,175	1,800	1,800	1,800	0.00%	0	-	-	-
1110	40	110	00	School Com./Contr. Services <i>Account used infrequently and nothing planned for FY20</i>	0	0	0	0	0.00%	0	-	-	-
1110	50	110	00	School Com./Advertising <i>School Spring subscription used for job postings and hiring process, \$1000 for additional advertising</i>	5,104	5,300	6,122	6,500	22.64%	1,200	-	-	-
1110	60	110	00	School Com./Dues <i>MA Association of School Committee dues and conference attendance costs</i>	7,212	9,200	9,200	9,200	0.00%	0	-	-	-
<b>1110 Total</b>					<b>13,491</b>	<b>16,300</b>	<b>17,122</b>	<b>17,500</b>	<b>7.36%</b>	<b>1,200</b>	<b>-</b>	<b>-</b>	<b>-</b>
1210	10	110	00	Superintendent Salary <i>Salaries budgeted for increase of 2%</i>	176,533	180,063	180,064	183,664	2.00%	3,601	1.00	1.00	-
1210	20	110	00	Executive Assistant Salary <i>Salaries budgeted for increase of 2%</i>	49,226	50,665	52,348	53,669	5.93%	3,004	1.00	1.00	-
1210	30	110	0	NEASC Expenses <i>NEASC Expenses will be incurred in FY20</i>	0	0	0	0	0.00%	0			-
1210	40	110	00	Superintendent/Contracted Serv. <i>Consulting services (i.e. NESDEC enrollment)</i>	1,850	900	900	900	0.00%	0	-	-	-
1210	60	110	00	Superintendent Dues/Travel <i>Dues for ASCD, MASS, BVEC Superintendent's Consortium, Worc County Superintendent's Assoc, American Assoc of School Administrators</i>	9,094	6,600	6,600	10,900	65.15%	4,300	-	-	-
1210	60	110	84	Superintendent/Prof. Dev. <i>Account used infrequently, nothing planned for FY20</i>	0	0	0	0	#DIV/0!	0	-	-	-
<b>1210 Total</b>					<b>236,703</b>	<b>238,228</b>	<b>239,912</b>	<b>249,133</b>	<b>4.58%</b>	<b>10,905</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>
1220	10	110	00	Assistant Superintendent Salary <i>Salaries budgeted for increase of 2%</i>	127,714	130,268	130,268	132,874	2.00%	2,605	1.00	1.00	-
1220	50	110	83	Assistant Superintendent Supplies <i>Materials for presentations, workshops</i>	506	600	600	600	0.00%	0			-
1220	60	110	83	Asst. Superintendent Dues/Travel <i>Dues for several curriculum-based associations</i>	6,023	5,000	5,000	5,000	0.00%	0			-
					<b>134,243</b>	<b>135,868</b>	<b>135,868</b>	<b>138,474</b>	<b>1.92%</b>	<b>2,605</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>
1410	10	110	00	Director of Finance Salary <i>Salaries budgeted for increase of 2%</i>	109,242	111,427	111,427	113,655	2.00%	2,229	1.00	1.00	-
1410	20	110	00	Bookkeeper Salaries <i>Salaries budgeted for increase of 2%, payroll position eliminated in FY19 budget</i>	116,703	103,726	102,677	105,767	1.97%	2,041	2.00	2.00	-
1410	40	110	00	District Office Contracted Services <i>Audit services for the MA DESE End-of-Year Report and the 3-year review of student activity accounts</i>	0	9,000	9,000	9,000	100.00%	0	-	-	-
1410	50	110	00	District Office Supplies <i>Office supplies and postage for central office (moved \$5,000 to 141040 and \$17,000 to 142050 in FY19)</i>	39,381	22,500	22,500	22,500	0.00%	0	-	-	-
1410	60	110	00	Dir. Of Finance/Dues/Travel <i>Dues for MA Assoc of School Business Officials and International Assoc of School Business Officials, conference costs</i>	3,611	4,200	4,200	4,200	0.00%	0	-	-	-
1410	65	110	0	Collaborative Dues <i>Membership dues for Assabet Valley Collaborative, Blackstone Valley Chamber of Commerce, Southern Worcester County Collaborative, French River Collaborative</i>	19,983	18,000	18,000	20,000	11.11%	2,000	-	-	-
<b>1410 Total</b>					<b>288,920</b>	<b>268,853</b>	<b>267,804</b>	<b>275,122</b>	<b>2.33%</b>	<b>6,269</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>
1420	10	110	00	Director of Human Resources	59,057	118,435	120,436	120,804	2.00%	2,369	1.00	1.00	-



**PROPOSED OPERATING BUDGET FY20**

FC	OB	LOC	DP	Description	FY18 Actual	FY19 APPROVED Operating Budget as of Nov 2018	FY19 Actual Projected	FY20 Operating Budget as of Nov 2018	% Change FY19-FY20	\$ Difference FY19-FY20	FY19 FTE	FY20 FTE	DIFF FTE
				<i>Salaries budgeted for increase of 2%</i>									
1420	40	110	00	Human Resources/Contracted Services	249	0	0	0	0.00%	0	-	-	-
				<i>Account used infrequently, unused for FY20</i>									
1420	50	110	00	Human Resources Supplies	0	18,000	19,757	18,000	100.00%	0	-	-	-
				<i>cost of absence management and online timecards for staff, office supplies</i>									
1420	60	110	00	Dir. Of HR/Dues/Travel	250	1,000	1,000	3,000	200.00%	2,000	-	-	-
				<i>Membership dues</i>									
<b>1420 Total</b>					<b>59,556</b>	<b>137,435</b>	<b>141,193</b>	<b>141,804</b>	<b>100.00%</b>	<b>4,369</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>
1430	10	110	00	Legal Services for School Com.	55,865	62,500	62,500	62,500	0.00%	0	-	-	-
				<i>District legal consultation fees/service for general education and special education</i>									
1430	50	110	00	Legal Expenses for Sch. Com.	0	0	0	0	#DIV/0!	0	-	-	-
				<i>Unused line</i>									
<b>1430 Total</b>					<b>55,865</b>	<b>62,500</b>	<b>62,500</b>	<b>62,500</b>	<b>0.00%</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>
1450	10	110	00	Director of Technology	108,211	0	0	0	#DIV/0!	0	-	-	-
				<i>In FY19, this lines was moved to 2130.10.110.0 per DESE new reporting guidelines</i>									
1450	50	110	00	Dir. Of Tech/Office Supplies	0	0	0	0	#DIV/0!	0	-	-	-
				<i>Office supplies for Director of Technology, in FY19 this line was moved to 2250 per DESE new reporting guidelines</i>									
1450	60	110	00	Dir. Of Tech/Dues/Travel, this line was moved to 2250 per DE	3,600	0	500	0	#DIV/0!	0	-	-	-
				<i>Director of Technology dues, conference costs, in FY19 this line was moved to 2250 per DESE new reporting guidelines</i>									
<b>1450 Total</b>					<b>111,811</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>#DIV/0!</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1000 - Administration</b>					<b>900,588</b>	<b>859,185</b>	<b>864,900</b>	<b>884,533</b>	<b>2.95%</b>	<b>25,349</b>	<b>7.00</b>	<b>7.00</b>	<b>-</b>
2110	10	110	83	Curriculum Director Salary	59,057	0	0	80,000	#DIV/0!	80,000	-	-	-
				<i>1.0 FTE eliminated in FY18, .5 salary funds moved to 1420-10 line in FY19</i>									
2110	50	110	83	Curriculum Director Supplies	0	0	0	0	0.00%	0	-	-	-
				<i>Position eliminated in FY18</i>									
2110	60	110	83	Curric. Director/Dues/Travel	0	0	0	0	#DIV/0!	0	-	-	-
				<i>Position eliminated in FY18</i>									
<b>2110 Total</b>					<b>59,057</b>	<b>0</b>	<b>0</b>	<b>80,000</b>	<b>#DIV/0!</b>	<b>80,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
2111	10	110	90	Sped/Director Salary	117,212	116,392	116,558	118,720	2.00%	2,328	1.00	1.00	-
				<i>Salaries budgeted for increase of 2%</i>									
2111	20	110	90	Sped/Secretary	83,858	82,045	84,530	83,660	1.97%	1,615	2.00	2.00	-
				<i>Salaries budgeted for increase of 2%</i>									
2111	40	110	90	Sped/Contracts	12,366	1,705	1,705	5,000	193.26%	3,295	-	-	-
				<i>Record requests/email search services</i>									
2111	50	110	90	Sped/Supplies	17,394	20,000	20,000	20,000	0.00%	0	-	-	-
				<i>Testing materials</i>									
2111	60	110	90	Sped/Travel/Dues	4,431	4,675	4,675	4,675	0.00%	0	-	-	-
				<i>Workshops, conferences, mileage</i>									
<b>2111 Total</b>					<b>235,261</b>	<b>224,817</b>	<b>227,468</b>	<b>232,054</b>	<b>3.22%</b>	<b>7,238</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>
2120	10	110	90	District - Special Ed Coordinators	243,217	374,621	374,307	384,873	2.74%	10,252	4.00	4.00	-
				<i>Salaries budgeted for increase of 2% and contractual increases</i>									
2120	11	25	00	Grade Level Leaders- SGES	2,944	4,416	4,416	4,416	0.00%	0	-	-	-

**PROPOSED OPERATING BUDGET FY20**

FC	OB	LOC	DP	Description	FY18 Actual	FY19 APPROVED	FY19 Actual	FY20 Operating Budget as of Nov 2018	% Change FY19-FY20	\$ Difference FY19-FY20	FY19 FTE	FY20 FTE	DIFF FTE
					Expenditures	Operating Budget as of Nov 2018	Projected						
				<i>Provides for teacher leadership at each grade level/department</i>									
2120	11	50	00	Grade Level Leaders- NGES	0	5,888	5,888	5,888	0.00%	0	-	-	-
				<i>Provides for teacher leadership at each grade level/department</i>									
2120	11	110	00	District - Dept Heads	10,832	2,000	2,000	2,000	0.00%	0	-	-	-
				<i>Provides for teacher leadership at each grade level/department</i>									
2120	11	200	00	Grade Level Leaders-Millbury St. Sch.	7,360	7,360	7,360	7,360	0.00%	0			-
				<i>Provides for teacher leadership at each grade level/department</i>									
2120	11	300	00	Grade Level Leaders-North St.	7,360	7,360	7,360	7,360	0.00%	0			-
				<i>Provides for teacher leadership at each grade level/department</i>									
2120	11	305	00	GMS-Team Leaders	10,304	10,304	10,304	10,304	0.00%	0	-	-	-
				<i>Provides for teacher leadership at each grade level/department</i>									
2120	11	505	00	GHS-Department Heads	16,235	17,250	17,250	17,250	0.00%	0	-	-	-
				<i>Provides for teacher leadership at each grade level/department</i>									
2120	60	110	90	District - Sped Coord Travel/Dues	0	0	0	5,000	100.00%	5,000	-	-	-
				<i>Workshops, conferences, mileage</i>									
<b>2120 Total</b>					<b>298,252</b>	<b>429,199</b>	<b>428,885</b>	<b>444,451</b>	<b>3.55%</b>	<b>15,252</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>
2130	10	110	00	Director of Technology	0	110,366	111,470	113,699	3.02%	3,334	1.00	1.00	-
				<i>Salaries budgeted for increase of 2%, this salary is being moved in FY19 from 1450.10.110.0 per DESE new reporting guidelines</i>									
<b>2130 Total</b>					<b>0</b>	<b>110,366</b>	<b>111,470</b>	<b>113,699</b>	<b>100.00%</b>	<b>3,334</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>
2210	10	25	00	NGE-Principal Salary	100,919	102,937	102,937	104,996	2.00%	2,059	1.00	1.00	-
				<i>Salaries budgeted for increase of 2%</i>									
2210	10	50	00	SGE-Principal Salary	105,440	107,548	107,548	109,699	2.00%	2,151	1.00	1.00	-
				<i>Salaries budgeted for increase of 2%</i>									
2210	10	200	00	Millbury Street-Principal Salary	294,056	217,449	217,449	221,798	2.00%	4,349	2.00	2.00	-
				<i>Salaries budgeted for increase of 2%, reduced the .7 assistant principal from this line in FY19</i>									
2210	10	300	00	North Street-Principal Salary	196,954	208,175	208,177	212,339	2.00%	4,163	2.00	2.00	-
				<i>Salaries budgeted for increase of 2%</i>									
2210	10	305	00	GMS-Principal Salary	164,561	163,610	162,864	166,883	2.00%	3,272	1.50	1.50	-
				<i>Salaries budgeted for increase of 2%, .5 of Asst Principal continues to be paid from School Choice account</i>									
2210	10	505	00	GHS-Principal Salary	323,451	326,662	326,662	333,195	2.00%	6,533	2.70	2.70	-
				<i>Salaries budgeted for increase of 2%</i>									
2210	20	25	00	NGE-Secretary Salary	42,144	42,987	42,296	43,819	1.94%	832	1.00	1.00	-
				<i>Salaries budgeted for increase of 2%</i>									
2210	20	50	00	SGE-Secretary Salary	40,752	43,140	44,556	43,969	1.92%	829	1.00	1.00	-
				<i>Salaries budgeted for increase of 2%</i>									
2210	20	200	00	Millbury Street-Secretary Salary	63,641	65,153	66,950	66,429	1.96%	1,276	2.00	2.00	-
				<i>Salaries budgeted for increase of 2%</i>									
2210	20	300	00	North Street-Secretary Salary	74,708	69,103	66,180	69,522	0.61%	420	2.00	2.00	-
				<i>Salaries budgeted for increase of 2%, new employee at lower pay rate started in FY19</i>									
2210	20	305	00	GMS-Secretary Salary	58,064	57,557	60,603	58,708	2.00%	1,151	1.60	1.60	-
				<i>Salaries budgeted for increase of 2%</i>									
2210	20	505	00	GHS-Secretary Salary	71,427	82,947	82,488	84,579	1.97%	1,632	2.40	2.40	-
				<i>Salaries budgeted for increase of 2%</i>									
2210	25	110	00	Substitute Secretary	3,590	7,065	2,934	7,065	0.00%	0	-	-	-
				<i>Salaries budgeted for increase of 2%</i>									

**PROPOSED OPERATING BUDGET FY20**

FC	OB	LOC	DP	Description	FY18	FY19	FY19	FY20	% Change	\$ Difference	FY19	FY20	DIFF
					Actual	APPROVED	Actual	Operating Budget	FY19-FY20	FY19-FY20	FTE	FTE	FTE
					Expenditures	Operating Budget	Projected	as of Nov 2018					
						as of Nov 2018							
2210	50	25	00	NGE-Prin./Office Supplies	6,394	6,500	6,500	6,070	-6.62%	-430	-	-	-
				<i>Paper, general office supplies, mailing materials</i>									
2210	50	50	00	SGE-Prin./Office Supplies	3,962	3,000	3,000	2,525	-15.83%	-475	-	-	-
				<i>Paper, general office supplies, mailing materials</i>									
2210	50	200	00	Millbury Street-Prin./Office Supplies	14,007	14,200	14,200	14,580	2.68%	380	-	-	-
				<i>Paper, general office supplies, mailing materials</i>									
2210	50	300	00	North Street-Prin./Office Supplies	10,326	10,300	10,300	10,105	-1.89%	-195	-	-	-
				<i>Paper, general office supplies, mailing materials</i>									
2210	50	305	00	GMS-Prin./Office Supplies	5,477	6,705	6,705	7,220	7.68%	515			-
				<i>Paper, general office supplies, mailing materials</i>									
2210	50	505	13	GHS-Prin./Office Supplies	9,515	12,000	12,000	11,350	-5.42%	-650	-	-	-
				<i>Paper, general office supplies, mailing materials</i>									
2210	54	505	00	GHS-Graduation	11,587	12,000	12,000	12,000	0.00%	0	-	-	-
				Hanover Theatre rental, materials									
2210	60	25	00	NGE-Prin./Travel/Dues	817	1,500	1,500	1,500	0.00%	0			
				<i>Professional association dues, travel expenses</i>									
2210	60	50	00	SGE-Prin./Travel/Dues	774	1,500	1,500	1,500	0.00%	0			
				<i>Professional association dues, travel expenses</i>									
2210	60	200	00	Millbury Street-Prin./Travel/Dues	2,119	3,500	3,500	3,500	0.00%	0			
				<i>Professional association dues, travel expenses</i>									
2210	60	300	00	North Street-Prin./Travel/Dues	1,271	2,500	2,500	2,500	0.00%	0			
				<i>Professional association dues, travel expenses</i>									
2210	60	305	00	GMS-Prin./Travel/Dues	1,109	2,500	2,500	2,500	0.00%	0			
				<i>Professional association dues, travel expenses</i>									
2210	60	505	00	GHS-Prin./Travel/Dues	2,310	4,000	4,000	4,000	0.00%	0			
				<i>Professional association dues, travel expenses</i>									
2210	80	110	00	Admin/Principal Tuition/PD Reimb.	8,963	10,000	10,000	10,000	0.00%	0	-	-	-
				<i>Coursework/PD reimbursement</i>									
<b>2210 Total</b>					<b>1,618,338</b>	<b>1,584,539</b>	<b>1,581,850</b>	<b>1,612,351</b>	<b>1.76%</b>	<b>27,813</b>	<b>20.20</b>	<b>20.20</b>	<b>-</b>
2250	30	110	00	Salaries/Network Technician	108,649	114,908	124,856	128,279	11.64%	13,371	2.50	2.50	-
				<i>Salaries budgeted for increase of 2%, increase in tech support hours and new employee at higher pay rate started in FY19</i>									
2250	40	110	00	District Tech./Cntr. Serv.	276,152	180,000	180,000	234,519	30.29%	54,519	-	-	-
				<i>Phone system, wireless, internet, network supports/contracted service</i>									
2250	50	110	00	District Tech./Hard./Soft.	252,775	463,000	371,000	472,220	1.99%	9,220	-	-	-
				<i>District softwares including operational and educational, laptops, mobile devices, access points, smart boards, Chromebook with carts</i>									
2250	60	110	00	District Tech./Travel/Dues	2,466	6,650	6,650	7,150	7.52%	500	-	-	-
				<i>MassCUE, ISTE memberships, mileage</i>									
<b>2250 Total</b>					<b>640,042</b>	<b>764,558</b>	<b>682,506</b>	<b>842,168</b>	<b>10.15%</b>	<b>77,610</b>	<b>2.50</b>	<b>2.50</b>	<b>-</b>
2305	10	25	00	NGE-Sal. Professional	1,088,874	986,056	1,000,199	1,028,442	4.30%	42,387	13.55	14.55	1.00
				<i>Salaries budgeted for increase of 2% plus steps and lane increases</i>									
2305	10	50	00	SGE-Sal. Professional	1,102,049	1,104,841	1,087,183	1,149,823	4.07%	44,983	14.55	15.55	1.00
				<i>Salaries budgeted for increase of 2% plus steps and lane increases</i>									
2305	10	200	00	Millbury Street-Sal. Professional	2,884,899	2,887,118	2,858,255	2,950,260	2.19%	63,143	38.15	37.95	(0.20)
				<i>Salaries budgeted for increase of 2% plus steps and lane increases, reduction of math specialist in FY19</i>									
2305	10	300	00	North Street-Sal. Professional	2,458,814	2,335,396	2,399,437	2,428,094	3.97%	92,699	32.75	32.75	-

**PROPOSED OPERATING BUDGET FY20**

FC	OB	LOC	DP	Description	FY18	FY19	FY19	FY20	% Change	\$ Difference	FY19	FY20	DIFF
					Actual	APPROVED	Actual	Operating Budget	FY19-FY20	FY19-FY20	FTE	FTE	FTE
					Expenditures	Operating Budget	Projected	as of Nov 2018					
						as of Nov 2018							
				<i>Salaries budgeted for increase of 2% plus steps and lane increases, reduction of math specialist in FY19</i>									
2305	10	305	00	GMS-Sal. Professional	2,159,999	2,241,871	2,215,182	2,333,107	4.07%	91,235	30.70	30.70	-
				<i>Salaries budgeted for increase of 2% plus steps and lane increases, reduction of physical education teacher in FY19</i>									
2305	10	505	00	GHS-Sal. Professional	3,544,963	3,725,761	3,742,524	3,955,843	6.18%	230,083	53.50	54.50	1.00
				<i>Salaries budgeted for increase of 2% plus steps and lane increases</i>									
2305	10	110	00	Lane Changes	0	0	5,075	0	0.00%	0			-
				<i>Contractual changes in degree lanes</i>									
2305	10	110	00	Reg Ed Tutoring	1,088	5,000	5,075	13,000	160.00%	8,000			-
				<i>Contractual changes in degree lanes</i>									
2305	10	110	90	Spec Ed Tutoring	5,430	13,000	13,956	5,000	-61.54%	-8,000			-
				<i>Contractual changes in degree lanes</i>									
2305	40	110	00	Reg Ed Tutoring - Contracted Services	4,060	1,000	1,000	5,000	400.00%	4,000			-
				<i>Contractual changes in degree lanes</i>									
2305	40	110	90	Spec Ed Tutoring - Contracted Services	844	1,000	1,000	5,000	400.00%	4,000			-
				<i>Contractual changes in degree lanes</i>									
2305	60	110	00	Itinerant Travel	3,158	3,000	3,000	3,000	0.00%	0	-	-	-
				<i>Mileage for staff shared between schools</i>									
2305	80	110	00	Tuition Reimbursement	30,001	30,000	30,000	30,000	0.00%	0	-	-	-
				<i>Contractual teacher reimbursement for ongoing coursework</i>									
<b>2305 Total</b>					<b>13,284,178</b>	<b>13,334,042</b>	<b>13,361,885</b>	<b>13,906,571</b>	<b>4.29%</b>	<b>572,529</b>	<b>183.20</b>	<b>186.00</b>	<b>2.80</b>
2310	10	25	90	NGE-Sal./SPED	179,577	287,861	274,762	294,854	2.43%	6,993	4.40	4.40	-
				<i>Salaries budgeted for increase of 2% plus steps and lane increases</i>									
2310	10	50	90	SGE-Sal./SPED	383,140	375,636	375,757	394,981	5.15%	19,345	5.65	5.40	(0.25)
				<i>Salaries budgeted for increase of 2% plus steps and lane increases, addition of .5 FTE preschool and .5 FTE speech/language in FY19</i>									
2310	10	200	90	Millbury Street-Sal./SPED	762,112	905,860	903,885	964,442	6.47%	58,582	13.50	13.50	-
				<i>Salaries budgeted for increase of 2% plus steps and lane increases</i>									
2310	10	300	90	North Street-Sal./SPED	374,470	611,230	605,460	698,471	14.27%	87,241	9.25	10.25	1.00
				<i>Salaries budgeted for increase of 2% plus steps and lane increases</i>									
2310	10	305	90	GMS-Sal./SPED	518,287	538,395	530,173	556,247	3.32%	17,852	7.50	7.50	-
				<i>Salaries budgeted for increase of 2% plus steps and lane increases, addition of 1 FTE for special education intensive needs teacher</i>									
2310	10	505	90	GHS-Sal./SPED	834,750	828,993	834,393	916,653	10.57%	87,660	10.75	11.75	1.00
				<i>Salaries budgeted for increase of 2% plus steps and lane increases</i>									
<b>2310 Total</b>					<b>3,052,336</b>	<b>3,547,975</b>	<b>3,524,430</b>	<b>3,825,648</b>	<b>7.83%</b>	<b>277,673</b>	<b>51.05</b>	<b>52.80</b>	<b>1.75</b>
2311	10	110	90	Sal-ESL Tutors/Certified	202,279	274,137	275,474	286,503	4.51%	12,366	4.00	4.00	-
				<i>ESL Staffing district-wide, salaries budget for increase of 2% plus steps and lane increases, added 1.1 FTE to comply with increasing need for ELL services in FY19 budget</i>									
2311	30	110	00	Sal-ESL Tutors/Noncertified	0	4,855	4,855	4,855	0.00%	0	-	-	-
				<i>Home/hospital tutoring for ESL students</i>									
2311	50	110	00	ESL-Supplies	796	5,305	5,305	5,305	0.00%	0	-	-	-
				<i>Instructional supplies</i>									
<b>2311 Total</b>					<b>203,171</b>	<b>284,297</b>	<b>285,634</b>	<b>296,663</b>	<b>4.35%</b>	<b>12,366</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>
2312	10	110	90	Sal-Extended Year Tutors/Cert.	135,153	132,500	101,560	106,000	-20.00%	-26,500	-	-	-
				<i>Teaching and nursing staff for summer program</i>									
2312	30	110	90	Sal-Extended Year Tutors/Nonc.	71,172	71,000	118,182	119,000	67.61%	48,000	-	-	-
				<i>Aide/BLA/BSC/Staff for summer program, increase needed based on current program expenses</i>									

**PROPOSED OPERATING BUDGET FY20**

FC	OB	LOC	DP	Description	FY18 Actual	FY19 APPROVED	FY19 Actual	FY20 Operating Budget as of Nov 2018	% Change FY19-FY20	\$ Difference FY19-FY20	FY19 FTE	FY20 FTE	DIFF FTE
					Expenditures	Operating Budget as of Nov 2018	Projected						
2312	40	110	90	SPED-Ext. Year Contr. <i>Contracted services for summer program</i>	10,049	10,000	14,108	8,000	100.00%	-2,000	-	-	-
<b>2312 Total</b>					<b>216,374</b>	<b>213,500</b>	<b>233,850</b>	<b>233,000</b>	<b>9.13%</b>	<b>19,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
2315	10	110	0	Instructional Coach <i>Position not currently funded</i>	0	0	0	0	0.00%	0	-	-	-
2315	10	110	90	Team Leader/Out-of-district <i>Coordinator of out-of-district placements</i>	0	0	0	0	0.00%	0	-	-	-
2315	30	110	90	Team Leader/In-district <i>Building-based TEAM chair positions</i>	40,040	0	0	0	0.00%	0	-	-	-
<b>2315 Total</b>					<b>40,040</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>
2320	10	110	90	Sal-Therapeutic Services/Cert. <i>Related services (OT, PT, orientation and mobility, audiology consultation, brailing), salaries budgeted for increase of 2% plus steps and lane increases</i>	1,170	80,356	3,090	81,902	1.92%	1,545	1.00	1.00	-
2320	10	25	90	Sal-Therapeutic Services/Cert. <i>Related services (OT, PT, orientation and mobility, audiology consultation, brailing), salaries budgeted for increase of 2% plus steps and lane increases</i>	172,506	165,915	165,914	170,889	3.00%	4,974	2.10	2.10	-
2320	10	50	90	Sal-Therapeutic Services/Cert. <i>Related services (OT, PT, orientation and mobility, audiology consultation, brailing), salaries budgeted for increase of 2% plus steps and lane increases</i>	178,831	188,858	171,572	198,096	4.89%	9,238	2.60	2.60	-
2320	10	200	90	Sal-Therapeutic Services/Cert. <i>Related services (OT, PT, orientation and mobility, audiology consultation, brailing), salaries budgeted for increase of 2% plus steps and lane increases</i>	162,664	185,550	186,455	189,813	2.30%	4,263	2.20	2.20	-
2320	10	300	90	Sal-Therapeutic Services/Cert. <i>Related services (OT, PT, orientation and mobility, audiology consultation, brailing), salaries budgeted for increase of 2% plus steps and lane increases</i>	69,243	93,857	165,179	98,493	4.94%	4,636	1.40	1.40	-
2320	10	305	90	Sal-Therapeutic Services/Cert. <i>Related services (OT, PT, orientation and mobility, audiology consultation, brailing), salaries budgeted for increase of 2% plus steps and lane increases</i>	59,960	81,338	81,338	82,965	2.00%	1,627	1.00	1.00	-
2320	10	505	90	Sal-Therapeutic Services/Cert. <i>Related services (OT, PT, orientation and mobility, audiology consultation, brailing), salaries budgeted for increase of 2% plus steps and lane increases</i>	58,328	79,198	79,198	80,782	2.00%	1,584	1.00	1.00	-
2320	30	110	90	Sal-Therapeutic Services/Nonc. <i>Related services (OT, PT, orientation and mobility, audiology consultation, brailing), salaries budgeted for increase of 2% plus steps and lane increases</i>	0	3,090	3,090	3,090	0.00%	0	-	-	-
2320	40	110	90	Therapeutic Services/Cntr. <i>Contracted PT/OT/Orientation and mobility, Teacher of the deaf, brailing services, assistive technology consultant</i>	550,524	545,612	545,612	563,820	3.34%	18,208	-	-	-
<b>2320 Total</b>					<b>1,253,226</b>	<b>1,423,775</b>	<b>1,401,448</b>	<b>1,469,849</b>	<b>3.24%</b>	<b>46,075</b>	<b>11.30</b>	<b>11.30</b>	<b>-</b>
2324	10	110	90	Home Tutor/Reg. <i>Tutoring of home/hospital care students without IEP, lines moved for FY19 budget to 2305 per DESE new reporting guidelines</i>	2,133	0	0	0	0.00%	0	-	-	-
2324	30	110	0	Home Tutor/Spec. Educ. <i>Tutoring of home/hospital care students with IEP/MCAS prep tutoring, lines moved for FY19 budget to 2305 per DESE new reporting guidelines</i>	0	0	0	0	0.00%	0	-	-	-
2324	30	110	90	Home Tutor/Spec. Educ. <i>Tutoring of home/hospital students with IEP/MCAS prep tutoring, lines moved for FY19 budget to 2305 per DESE new reporting guidelines</i>	21,169	0	0	0	0.00%	0	-	-	-
2324	10	110	0	Long-Term Substitutes <i>Subs filling long-term absences, line added in FY18 per DESE new reporting guidelines</i>	0	52,837	52,837	52,837	0.00%	0	-	-	-
<b>2324 Total</b>					<b>23,301</b>	<b>52,837</b>	<b>52,837</b>	<b>52,837</b>	<b>0.00%</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>
2325	30	25	00	NGE-Sal. Prof./Substitutes <i>Daily substitute teacher costs</i>	29,746	30,000	40,554	30,000	0.00%	0	-	-	-
2325	30	50	00	SGE-Sal. Prof./Substitutes <i>Daily substitute teacher costs</i>	14,890	30,000	30,392	30,000	0.00%	0	-	-	-
2325	30	200	00	Millbury Street Sch.-Sal Prof./Subs	44,432	70,000	72,652	70,000	0.00%	0	-	-	-

**PROPOSED OPERATING BUDGET FY20**

FC	OB	LOC	DP	Description	FY18	FY19	FY19	FY20	% Change	\$ Difference	FY19	FY20	DIFF
					Actual	APPROVED	Actual	Operating Budget	FY19-FY20	FY19-FY20	FTE	FTE	FTE
					Expenditures	Operating Budget	Projected	as of Nov 2018					
						as of Nov 2018							
				<i>Daily substitute teacher costs</i>									
2325	30	300	00	North Street Sch.-Sal. Prof./Subs	62,549	55,000	55,000	55,000	0.00%	0	-	-	-
				<i>Daily substitute teacher costs</i>									
2325	30	305	00	GMS-Prof./Substitutes	41,415	50,000	53,215	50,000	0.00%	0			-
				<i>Daily substitute teacher costs</i>									
2325	30	505	00	GHS-Sal. Prof./Substitutes	123,129	80,000	80,000	80,000	0.00%	0	-	-	-
				Daily substitute teacher costs									
<b>2325 Total</b>					<b>316,162</b>	<b>315,000</b>	<b>331,813</b>	<b>315,000</b>	<b>0.00%</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>
2330	25	110	00	Substitute Aides	106,203	0	0	0	0.00%	0	-	-	-
				<i>Daily substitute aide costs</i>									
2330	30	25	90	NGE-Sal./SPED Aides	401,900	418,309	391,220	386,825	-7.53%	-31,485	19.80	16.80	(3.00)
				<i>Salaries budgeted for increase of 2% plus steps and lane increases, additional aides added in FY19 to comply with IEPs</i>									
2330	30	50	90	SGE-Sal./SPED Aides	518,627	592,125	551,559	645,090	8.94%	52,965	27.20	28.20	1.00
				<i>Salaries budgeted for increase of 2% plus steps and lane increases, additional aides added in FY19 to comply with IEPs</i>									
2330	30	200	90	Millbury St. School-Sal./SPED Aides	654,710	684,084	757,504	788,443	15.26%	104,359	32.50	36.50	4.00
				<i>Salaries budgeted for increase of 2% plus steps and lane increases, additional aides added in FY19 to comply with IEPs</i>									
2330	30	300	90	North St. School-Sal./SPED Aides	441,722	468,046	526,005	549,548	17.41%	81,503	22.00	25.00	3.00
				<i>Salaries budgeted for increase of 2% plus steps and lane increases, additional aides added in FY19 to comply with IEPs</i>									
2330	30	305	90	GMS-Sal./SPED Aides	237,802	364,951	463,910	497,401	36.29%	132,450	17.80	23.80	6.00
				<i>Salaries budgeted for increase of 2% plus steps and lane increases, additional aides added in FY19 to comply with IEPs</i>									
2330	30	505	90	GHS-Sal./SPED Aides	545,547	559,723	537,394	587,369	4.94%	27,646	26.00	27.00	1.00
				<i>Salaries budgeted for increase of 2% plus steps and lane increases, additional aides added in FY19 to comply with IEPs</i>									
<b>2330 Total</b>					<b>2,918,409</b>	<b>3,087,238</b>	<b>3,227,593</b>	<b>3,454,675</b>	<b>11.90%</b>	<b>367,438</b>	<b>145.30</b>	<b>157.30</b>	<b>12.00</b>
2340	10	505	00	GHS-Library/Sal. Prof.	77,279	76,493	78,633	82,965	8.46%	6,472	-	-	-
				<i>Salaries budgeted for increase of 2% plus steps and lane increases</i>									
2340	30	25	00	NGE-Library Aide/Salary	19,549	20,156	19,904	20,541	1.91%	385	1.00	1.00	-
				<i>Salaries budgeted for increase of 2% plus steps and lane increases</i>									
2340	30	50	00	SGE-Library Aide/Salary	19,151	20,056	20,578	20,441	1.92%	385	1.00	1.00	-
				<i>Salaries budgeted for increase of 2% plus steps and lane increases</i>									
2340	30	200	00	Millbury St. School-Library Aide/Salary	24,225	30,019	28,840	30,620	2.00%	600	1.40	1.40	-
				<i>Salaries budgeted for increase of 2% plus steps and lane increases</i>									
2340	30	300	00	North St. School-Library Aide/Salary	18,637	19,906	19,884	20,291	1.93%	385	1.00	1.00	-
				<i>Salaries budgeted for increase of 2% plus steps and lane increases</i>									
2340	30	305	00	GMS-Library Aide/Salary	17,138	19,231	17,492	18,496	-3.82%	-735	1.00	1.00	-
				<i>Salaries budgeted for increase of 2% plus steps and lane increases</i>									
2340	50	25	00	NGE-Library/Supplies	233	300	300	200	-33.33%	-100	-	-	-
				<i>Books/literacy-based materials</i>									
2340	50	50	00	SGE-Library/Supplies	1,000	1,000	1,000	1,000	0.00%	0	-	-	-
				<i>Books/literacy-based materials</i>									
2340	50	200	00	Millbury St. School-Library/Supplies	1,828	2,500	2,500	2,500	0.00%	0	-	-	-
				<i>Books/literacy-based materials</i>									
2340	50	300	00	North St. School-Library/Supplies	3,500	3,500	3,500	3,500	0.00%	0	-	-	-
				<i>Books/literacy-based materials</i>									
2340	50	305	00	GMS-Library/Supplies	1,489	1,290	1,290	1,320	2.33%	30	-	-	-



**PROPOSED OPERATING BUDGET FY20**

FC	OB	LOC	DP	Description	FY18 Actual	FY19 APPROVED	FY19 Actual	FY20 Operating Budget as of Nov 2018	% Change FY19-FY20	\$ Difference FY19-FY20	FY19 FTE	FY20 FTE	DIFF FTE
					Expenditures	Operating Budget as of Nov 2018	Projected						
				<i>Books/literacy-based materials</i>									
2340	50	505	00	GHS-Library/Supplies	5,908	5,500	5,500	5,500	0.00%	0	-	-	-
				<i>Books/literacy-based materials</i>									
<b>2340 Total</b>					<b>189,938</b>	<b>199,952</b>	<b>199,421</b>	<b>207,373</b>	<b>3.71%</b>	<b>7,421</b>	<b>6.40</b>	<b>6.40</b>	<b>-</b>
2354	10	110	83	Prof. Dev. Stipends	14,963	27,000	27,000	15,000	-44.44%	-12,000	-	-	-
				<i>Stipends for teachers preparing and providing professional development in Grafton related to regular education</i>									
2354	10	110	90	Prof. Dev. Stipends	0	12,000	12,180	12,000	0.00%	0	-	-	-
				<i>Stipends for teachers preparing and providing professional development in Grafton related to special education</i>									
<b>2354 Total</b>					<b>14,963</b>	<b>39,000</b>	<b>39,180</b>	<b>27,000</b>	<b>-30.77%</b>	<b>-12,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
2356	10	110	84	Prof. Dev. Courses/Conferences	20,112	10,000	10,000	20,000	100.00%	10,000	-	-	-
				<i>Costs of instructional staff taking professional development courses or going to conferences</i>									
2356	10	110	90	Prof. Dev. Courses/Conferences	19,512	20,000	20,000	20,000	0.00%	0	-	-	-
				<i>Other expenses related to professional development for instructional staff</i>									
<b>2356 Total</b>					<b>39,624</b>	<b>30,000</b>	<b>30,000</b>	<b>40,000</b>	<b>33.33%</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
2358	40	110	83	Prof. Dev. Contracted Services	5,785	10,000	10,000	10,000	0.00%	0	-	-	-
				<i>Costs of contracting for in-district professional development by a vendor</i>									
2358	50	110	83	Prof. Dev Supplies	7,544	10,000	10,000	10,000	0.00%	0	-	-	-
				<i>Supplies and Materials related to professional development</i>									
<b>2358 Total</b>					<b>13,329</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>0.00%</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>
2412	50	305	00	GMS-Textbooks/Gen.	465	690	690	720	4.35%	30	-	-	-
				<i>Purchased new ELA Dept novels; Replenished ELA Dept novels</i>									
2412	50	305	90	GMS-Textbooks/SPED	582	600	600	630	5.00%	30	-	-	-
				<i>For purchase of supplemental textbooks for special education program</i>									
2412	50	110	00	All District Textbooks	37,270	30,000	30,000	40,000	33.33%	10,000	-	-	-
				<i>Textbooks/resources to support curriculum and instruction districtwide</i>									
2412	50	505	00	GHS-Textbooks/Gen.	2,075	5,000	5,000	4,000	-20.00%	-1,000	-	-	-
				<i>Textbooks/resources to support curriculum and instruction</i>									
<b>2412 Total</b>					<b>40,392</b>	<b>36,290</b>	<b>36,290</b>	<b>45,350</b>	<b>24.97%</b>	<b>9,060</b>	<b>-</b>	<b>-</b>	<b>-</b>
2415	50	305	00	GMS/Audio-visual/Supplies	0	0	0	0	0.00%	0			-
				<i>Unused line</i>									
2415	50	300	00	North St. Sch./Audio-visual/Supplies	87	1,000	1,000	500	-50.00%	-500	-	-	-
				<i>Headphones, listening center</i>									
2415	50	25	00	NGE/Audio-visual/Supplies	463	250	250	200	-20.00%	-50	-	-	-
				<i>Headphones, listening center</i>									
2415	50	50	00	SGE/Audio-visual/Supplies	500	300	300	300	0.00%	0	-	-	-
				<i>Headphones, listening center</i>									
2415	50	200	00	Millbury St. Sch./Audio-visual/Supplies	1,200	1,200	1,200	1,200	0.00%	0	-	-	-
				<i>Headphones, listening center</i>									
2415	50	505	00	GHS/Audio-visual/Supplies	0	0	0	0	0.00%	0	-	-	-
				<i>Unused line</i>									
<b>2415 Total</b>					<b>2,250</b>	<b>2,750</b>	<b>2,750</b>	<b>2,200</b>	<b>-20.00%</b>	<b>-550</b>	<b>-</b>	<b>-</b>	<b>-</b>
2420	50	305	00	GMS-Equip./General	6,059	5,800	5,800	5,800	0.00%	0			-
				<i>Instrument repair, whiteboards, microphone/speaker system</i>									

**PROPOSED OPERATING BUDGET FY20**

FC	OB	LOC	DP	Description	FY18 Actual	FY19 APPROVED Operating Budget as of Nov 2018	FY19 Actual Projected	FY20 Operating Budget as of Nov 2018	% Change FY19-FY20	\$ Difference FY19-FY20	FY19 FTE	FY20 FTE	DIFF FTE
2420	50	300	00	North St. Sch.-Instr. Equip./General <i>Radios, office equipment</i>	3,500	1,275	1,275	1,000	-21.57%	-275	-	-	-
2420	50	25	00	NGE-Instr. Equip./General <i>Physical education equipment replacement</i>	499	600	600	600	0.00%	0	-	-	-
2420	50	50	00	SGE-Instr. Equip./General <i>Radios, office equipment</i>	500	300	300	300	0.00%	0	-	-	-
2420	50	110	0	District-Instr. Equip./General <i>Specialized equipment for educational supports</i>	0	0	0	0	#DIV/0!	0	-	-	-
2420	50	110	90	SPED-Instr. Equip./General <i>Teaching materials/equipment for specialized programs district-wide</i>	29,439	25,500	25,500	30,000	17.65%	4,500	-	-	-
2420	50	200	00	Millbury St. Sch.-Instr. Equip./General <i>Radios, office equipment</i>	1,512	2,000	2,000	2,000	0.00%	0	-	-	-
2420	50	505	00	GHS-Instr. Equip./General <i>Stage equipment, radios</i>	3,481	3,000	3,000	3,000	0.00%	0	-	-	-
2420	50	505	22	GHS-Instr. Equip./Health <i>Unused line</i>	0	0	0	0	0.00%	0	-	-	-
2420	50	505	23	GHS-Instr. Equip./Music <i>Instrument repair, membership dues, All-state membership</i>	3,208	4,000	4,000	3,500	-12.50%	-500	-	-	-
2420	50	505	25	GHS-Instr. Equip./P.E. <i>PE equipment</i>	1,000	1,000	1,000	1,000	0.00%	0	-	-	-
2420	50	505	35	GHS-Instr. Equip./Con. Sci. <i>Family and consumer science supplies, perishables</i>	1,347	1,000	1,000	1,000	0.00%	0	-	-	-
2420	50	505	38	GHS-Instr. Equip./Science <i>Chemistry and biology supplies, 3D molecular designs, ergobot system</i>	7,603	7,500	7,500	7,500	0.00%	0	-	-	-
2420	50	505	40	GHS-Instr. Equip./Technology <i>Tech hardware, keyboards, mice,</i>	2,492	3,000	3,000	2,500	-16.67%	-500	-	-	-
2420	50	505	90	GHS-Instr. Equip./SPED <i>Instructional and testing materials</i>	323	500	500	500	0.00%	0	-	-	-
<b>2420 Total</b>					<b>60,963</b>	<b>55,475</b>	<b>55,475</b>	<b>58,700</b>	<b>5.81%</b>	<b>3,225</b>	<b>-</b>	<b>-</b>	<b>-</b>
2430	50	300	12	North St. Sch.-Supplies/Rem. Reading <i>Leveled readers, mentoring texts, school-wide reading initiative materials</i>	1,759	2,000	2,000	2,000	0.00%	0	-	-	-
2430	50	300	20	North St. Sch.-Supplies/General <i>Pencils, crayons, paper, glue</i>	17,909	17,000	17,000	17,000	0.00%	0	-	-	-
2430	50	300	21	North St. Sch.-Supplies/Computers <i>Discovery Education renewal, chargers, projection system</i>	180	1,000	1,000	1,000	0.00%	0	-	-	-
2430	50	300	22	North St. Sch.-Supplies/Health <i>Unused line</i>	0	0	0	0	0.00%	0	-	-	-
2430	50	300	23	North St. Sch.-Supplies/Instr. Music <i>Music books, recorders, instruments, cleaning supplies for instruments</i>	736	500	500	300	-40.00%	-200	-	-	-
2430	50	300	24	North St. Sch.-Supplies/Art <i>Templates, paint, paper, oils, pastels, clay, foam boards, brushes</i>	1,764	1,800	1,800	1,800	0.00%	0	-	-	-
2430	50	300	25	North St. Sch.-Supplies/Phys. Ed. <i>Instructional equipment, equipment replacement</i>	1,200	1,200	1,200	1,200	0.00%	0	-	-	-
2430	50	300	33	North St. Sch.-Supplies/Lang. Arts <i>Unused line</i>	0	0	0	0	0.00%	0	-	-	-
2430	50	300	37	North St. Sch.-Supplies/Vocal Music	499	500	500	500	0.00%	0	-	-	-



**PROPOSED OPERATING BUDGET FY20**

FC	OB	LOC	DP	Description	FY18	FY19	FY19	FY20	% Change	\$ Difference	FY19	FY20	DIFF
					Actual	APPROVED	Actual	Operating Budget	FY19-FY20	FY19-FY20	FTE	FTE	FTE
					Expenditures	Operating Budget	Projected	as of Nov 2018					
						as of Nov 2018							
				<i>Sheet music, mixer</i>									
2430	50	300	02	North St. Sch.-Supplies/Gr. 2	1,935	2,400	2,400	2,200	-8.33%	-200	-	-	-
				<i>Instructional materials, curriculum resources</i>									
2430	50	300	03	North St. Sch.-Supplies/Gr. 3	1,429	2,400	2,400	2,200	-8.33%	-200			-
				<i>Instructional materials, curriculum resources</i>									
2430	50	300	04	North St. Sch.-Supplies/Gr. 4	1,134	2,400	2,400	2,200	-8.33%	-200			-
				<i>Instructional materials, curriculum resources</i>									
2430	50	300	05	North St. Sch.-Supplies/Gr. 5	618	2,400	2,400	2,200	-8.33%	-200			-
				<i>Instructional materials, curriculum resources</i>									
2430	50	300	06	North St. Sch.-Supplies/Gr. 6	1,144	2,400	2,400	2,200	-8.33%	-200			-
				<i>Instructional materials, curriculum resources</i>									
2430	50	300	90	North St. Sch.-Supplies/SPED	1,972	2,400	2,400	2,400	0.00%	0	-	-	-
				<i>Differentiated materials, carpets, adaptive seating</i>									
2430	50	300	91	North St. Sch.-Supplies/Speech	374	500	500	300	-40.00%	-200			-
				<i>Instructional materials, books, program resources</i>									
2430	50	305	12	GMS-Supplies/Rem. Reading	283	530	530	560	5.66%	30			-
				<i>Wilson Language Supplies \$237.60 and \$224.00, Literature Circle books in collaboration w/ELA Dept</i>									
2430	50	305	20	GMS-Supplies/General	16,037	9,155	9,155	9,250	1.04%	95			-
				<i>All materials used in office, by classrooms, petty cash, paper, stamps, etc</i>									
2430	50	305	21	GMS-Supplies/Computer	2,329	2,070	2,070	2,800	35.27%	730			-
				<i>STEM Budget - Balsa wood \$780, glue, paint, straws, rubber bands, duct tape \$110, etc. used for curriculum. In FY18 purchased full Lego set for Lego Robotics.</i>									
2430	50	305	22	GMS-Supplies/Health	1,025	1,040	1,040	1,070	2.88%	30			-
				<i>Replaced several DVD's \$300; Kits \$260, Tobacco &amp; Alcohol Materials, Dangers of Vaping and E-Cigarettes \$440; And more supplies</i>									
2430	50	305	23	GMS-Supplies/Instr. Music	1,042	1,040	1,040	1,070	2.88%	30			-
				<i>Music and instruments \$853, cow bells, wind chimes, symbols; Guitar supplies - strings, picks \$175; adapter, uber tuner, part for a tuba; 2 more guitars \$216</i>									
2430	50	305	24	GMS-Supplies/Art	4,379	3,870	3,870	3,920	1.29%	50			-
				<i>Orders include variety of art supplies - one order alone was \$1,500. Subscribed to Scholastic Art Magazine \$297</i>									
2430	50	305	25	GMS-Supplies/Phys. Ed.	1,588	1,470	1,470	1,500	2.04%	30			-
				<i>Replacement materials, e.g. balls, blades for field hockey, flag belts for flag football, etc.</i>									
2430	50	305	33	GMS-Supplies/Lang. Arts	1,520	1,470	1,470	1,500	2.04%	30			-
				<i>Novels \$1,355, whiteboard pack \$40</i>									
2430	50	305	34	GMS-Supplies/For. Lang.	1,366	1,290	1,290	1,320	2.33%	30	-	-	-
				<i>Unused Line</i>									
2430	50	305	36	GMS-Supplies/Math	1,442	1,470	1,470	1,500	2.04%	30	-	-	-
				<i>whiteboard markers, erasers, special sticky chart paper, teacher materials/books, additional whiteboards for classroom walls</i>									
2430	50	305	37	GMS-Supplies/Vocal Music	645	1,040	1,040	1,070	2.88%	30			-
				<i>Last year bought music \$330. This year spent \$600 for music and music folders.</i>									
2430	50	305	38	GMS-Supplies/Science	1,774	2,580	2,580	2,610	1.16%	30	-	-	-
				<i>lab supplies and classroom supplies, costs to accommodate new curriculum standards</i>									
2430	50	305	39	GMS-Supplies/Soc. Studies	853	1,290	1,290	1,320	2.33%	30	-	-	-
				<i>Papyrus book marks, clay...Scholastic magazines (3), Ancient History Activator; Greeks DBQ, Origins of Renaissance, activity books, medieval europe activities book</i>									
2430	50	305	40	GMS-Supplies/Technology	2,748	3,040	3,040	3,300	8.55%	260	-	-	-
				<i>Toner and ink and staples</i>									
2430	50	305	90	GMS-Supplies/SPED	1,035	1,420	1,420	1,450	2.11%	30			-
				<i>spell city program; food processor for cooking; classroom supplies; go motion online; magnetic whiteboards for SLP; novel for intensive; self-stick easel pads</i>									
2430	50	25	01	NGE-Supplies/Gr. 1	2,016	2,000	2,000	2,000	0.00%	0	-	-	-
				<i>Homework folders, name tags, spiral draw and write journals, writing words set</i>									

**PROPOSED OPERATING BUDGET FY20**

FC	OB	LOC	DP	Description	FY18 Actual	FY19 APPROVED	FY19 Actual	FY20 Operating Budget as of Nov 2018	% Change FY19-FY20	\$ Difference FY19-FY20	FY19 FTE	FY20 FTE	DIFF FTE
					Expenditures	Operating Budget as of Nov 2018	Projected						
2430	50	25	10	NGE-Supplies/Kindergarten <i>Spiral draw/write notebooks, name cards, sentence strips, geostix, STEM kits, design/build center</i>	2,149	2,000	2,000	2,000	0.00%	0	-	-	-
2430	50	25	11	NGE-Supplies/Preschool <i>Pocket charts, name tags, story cmp. books, timer, blocks, zoo set, farm counters</i>	1,085	850	850	850	0.00%	0	-	-	-
2430	50	25	12	NGE-Supplies/Rem. Read. <i>Wilson/Foundation supplies, books, tote rack, flip charts, books</i>	596	500	500	300	-40.00%	-200	-	-	-
2430	50	25	20	NGE-Supplies/General <i>Paper</i>	7,568	9,240	9,240	8,700	-5.84%	-540	-	-	-
2430	50	25	21	NGE-Supplies/Computer <i>Headphones for lab, ink</i>	172	300	300	300	0.00%	0			-
2430	50	25	24	NGE-Supplies/Art <i>Paint, tissue paper, diffusing paper, eyes, foam shapes, glitter, pipe cleaners, loop scissors, stylus sticks, markers, specialty paper, paint brushes, clay</i>	461	800	800	800	0.00%	0	-	-	-
2430	50	25	25	NGE-Supplies/Phys. Ed. <i>Balls, equipment bin</i>	277	250	250	250	0.00%	0	-	-	-
2430	50	25	37	NGE-Supplies/Vocal Music <i>Activate Music sub, bean bags, scarves, ribbon wands</i>	296	200	200	200	0.00%	0	-	-	-
2430	50	25	90	NGE-Supplies/SPED <i>Timers, stickers, washable stamps</i>	412	800	800	700	-12.50%	-100	-	-	-
2430	50	25	91	NGE-Supplies/Speech <i>Materials, books, visual cues</i>	0	300	300	200	-33.33%	-100			-
2430	50	50	01	SGE-Supplies/Gr. 1 <i>Desk top helpers, toobaloos, magnets, math manipulatives, binders, stamps, letter boards, word wall cards, writing journals, homework folders, ear phones, head phones</i>	1,200	1,100	1,100	1,100	0.00%	0	-	-	-
2430	50	50	10	SGE-Supplies/Kindergarten <i>Literacy centers, rhyme time, library bins, word wall folders, math and ela games, sight word builders, new teacher materials, organizers, math manipulatives, journals, stamps</i>	1,200	1,100	1,100	1,100	0.00%	0	-	-	-
2430	50	50	11	SGE-Supplies/Preschool <i>Organizers, pocket charts, dry erase boards, markers, dice, books, counting mats, blocks, puppets, flip crayons, letter cards, science materials, beads and laces, sensory bean bags</i>	789	600	600	450	-25.00%	-150	-	-	-
2430	50	50	12	SGE-Supplies/Rem. Read. <i>Book kits, books, reading activities, journals</i>	391	300	300	250	-16.67%	-50	-	-	-
2430	50	50	20	SGE-Supplies/General <i>Crayons, envelopes, toner, folders, pencils, timers, calendars, card stock, glue, tape, file jackets, colored pencils, paper, listening center, wobble chairs, index cards, markers</i>	19,636	16,465	16,465	17,065	3.64%	600	-	-	-
2430	50	50	21	SGE-Supplies/Computer <i>Unused line</i>	0	0	0	0	0.00%	0	-	-	-
2430	50	50	24	SGE-Supplies/Art <i>Paint, tissue paper, diffusing paper, eyes, foam shapes, glitter, pipe cleaners, loop scissors, stylus sticks, markers, specialty paper, paint brushes, clay</i>	329	500	500	500	0.00%	0	-	-	-
2430	50	50	25	SGE-Supplies/Phys. Ed. <i>chalk, soccer disc cones, games hoops, sports ball drawstring bags, speaker system, recess rack, cones, floor tape, hula hoops, jump ropes, balls,</i>	200	400	400	400	0.00%	0	-	-	-
2430	50	50	37	SGE-Supplies/Vocal Music <i>Music K8 Mag, CDs</i>	300	300	300	300	0.00%	0	-	-	-
2430	50	50	90	SGE-Supplies/SPED <i>Sensory chewelry, textured grabbers, bean bag fill, stand mount tablet, organizers, learning photo vocab, rolling rack, jigsaw puzzles, bins, timers, counters, wiki stix, binders</i>	1,600	1,400	1,400	1,000	-28.57%	-400	-	-	-
2430	50	50	91	SGE-Supplies/Speech <i>Magetalk following directions, pronoun parade, games, articulation games, vocabulary builders, processing program, apraxia sheets, vocabulary sheets,</i>	709	500	500	500	0.00%	0	-	-	-
2430	50	200	02	Millbury St. Sch.-Supplies/Gr. 2 <i>Instructional materials, science consumables, ELA trade books, manipulatives, durable homework folders, desk tags, small white-boards</i>	1,990	2,100	2,100	2,100	0.00%	0	-	-	-
2430	50	200	03	Millbury St. Sch.-Supplies/Gr. 3 <i>Instructional materials, science consumables, ELA trade books, manipulatives, durable homework folders, desk tags, small white-boards</i>	2,067	2,100	2,100	2,100	0.00%	0	-	-	-
2430	50	200	04	Millbury St. Sch.-Supplies/Gr. 4	1,931	2,100	2,100	2,100	0.00%	0	-	-	-

**PROPOSED OPERATING BUDGET FY20**

FC	OB	LOC	DP	Description	FY18	FY19	FY19	FY20	% Change	\$ Difference	FY19	FY20	DIFF
					Actual	APPROVED	Actual	Operating Budget	FY19-FY20	FY19-FY20	FTE	FTE	FTE
					Expenditures	Operating Budget	Projected	as of Nov 2018					
						as of Nov 2018							
				<i>Instructional materials, science consumables, ELA trade books, manipulatives, durable homework folders, desk tags, small white-boards</i>									
2430	50	200	05	Millbury St. Sch.-Supplies/Gr. 5	1,968	2,100	2,100	2,100	0.00%	0	-	-	-
				<i>Instructional materials, science consumables, ELA trade books, manipulatives, durable homework folders, desk tags, small white-boards</i>									
2430	50	200	6	Millbury St. Sch.-Supplies/Gr. 6	2,057	2,100	2,100	2,100	0.00%	0			-
				<i>Instructional materials, science consumables, ELA trade books, manipulatives, durable homework folders, desk tags, small white-boards</i>									
2430	50	200	12	Millbury St. Sch.-Supplies/Rem. Read.	1,101	2,000	2,000	1,500	-25.00%	-500	-	-	-
				<i>Wilson reading materials - student notebooks, sound cards, time, FUNdations reference charts</i>									
2430	50	200	20	Millbury St. Sch.-Supplies/General	21,714	18,000	18,000	18,685	3.81%	685	-	-	-
				<i>Student agendas, lesson plan books, grade books, lined paper, bulleting board paper, crayons, scissors, rulers, envelopes, markers, dry erase markers, batteries, paperclips</i>									
2430	50	200	21	Millbury St. Sch.-Supplies/Computer	2,000	2,000	2,000	2,000	0.00%	0			-
				<i>Lego building, printer toner, camcorder, wireless keyboards (iPads), headphones</i>									
2430	50	200	23	Millbury St. Sch.-Supplies/Instr. Music	996	1,000	1,000	1,000	0.00%	0	-	-	-
				<i>Instructional books, sheet music, CDs, instrument cleaning supplies</i>									
2430	50	200	24	Millbury St. Sch.-Supplies/Art	2,611	2,600	2,600	2,600	0.00%	0	-	-	-
				<i>Templates, paint, paper, oils, pastels, clay, foam boards, brushes</i>									
2430	50	200	25	Millbury St. Sch.-Supplies/Phys. Ed.	571	1,000	1,000	1,000	0.00%	0	-	-	-
				<i>Instructional equipment, equipment replacement</i>									
2430	50	200	37	Millbury St. Sch.-Supplies/Vocal Music	739	800	800	800	0.00%	0	-	-	-
				<i>Sheet music, CDs, equipment, recorders</i>									
2430	50	200	90	Millbury St. Sch.-Supplies/SPED	2,617	3,500	3,500	3,600	2.86%	100	-	-	-
				<i>Instructional materials, manipulatives, timers, life skills materials, sensory diet</i>									
2430	50	200	91	Millbury St. Sch.-Supplies/Speech	390	800	800	800	0.00%	0	-	-	-
				<i>Instructional materials, assistive technology equipment</i>									
2430	50	505	20	GHS-Supplies/General	13,566	13,000	13,000	13,000	0.00%	0	-	-	-
				<i>Copy paper, office supplies</i>									
2430	50	505	22	GHS-Supplies/Health	931	1,000	1,000	1,000	0.00%	0	-	-	-
				<i>Speakers re: health topics</i>									
2430	50	505	23	GHS-Supplies/Instr. Music	2,606	2,000	2,000	2,000	0.00%	0	-	-	-
				<i>Sheet music, materials</i>									
2430	50	505	24	GHS-Supplies/Art	3,991	4,000	4,000	4,000	0.00%	0	-	-	-
				<i>Art supplies, clay, paint</i>									
2430	50	505	25	GHS-Supplies/Phys. Ed.	850	2,000	2,000	1,000	-50.00%	-1,000	-	-	-
				<i>Health materials</i>									
2430	50	505	32	GHS-Supplies/Business	0	0	0	0	0.00%	0	-	-	-
				<i>Unused line</i>									
2430	50	505	33	GHS-Supplies/English	505	500	500	500	0.00%	0	-	-	-
				<i>Books, film, literature materials</i>									
2430	50	505	34	GHS-Supplies/For. Lang.	90	500	500	500	0.00%	0	-	-	-
				<i>SWCL department meeting materials</i>									
2430	50	505	35	GHS-Supplies/Cons. Sci.	4,534	4,000	4,000	4,000	0.00%	0	-	-	-
				<i>Perishables for program</i>									
2430	50	505	36	GHS-Supplies/Math.	456	500	500	500	0.00%	0	-	-	-
				<i>Math resources</i>									
2430	50	505	38	GHS-Supplies/Science	5,055	5,500	5,500	5,500	0.00%	0	-	-	-
				<i>Science perishables, manipulatives</i>									
2430	50	505	39	GHS-Supplies/Soc. Sci.	251	500	500	500	0.00%	0	-	-	-
				<i>Program materials</i>									

**PROPOSED OPERATING BUDGET FY20**

FC	OB	LOC	DP	Description	FY18 Actual	FY19 APPROVED Operating Budget as of Nov 2018	FY19 Actual Projected	FY20 Operating Budget as of Nov 2018	% Change FY19-FY20	\$ Difference FY19-FY20	FY19 FTE	FY20 FTE	DIFF FTE
2430	50	505	40	GHS-Supplies/Technology <i>Lumber, manufacturing supplies, CAM Office</i>	3,530	5,000	5,000	4,000	-20.00%	-1,000	-	-	-
2430	50	505	90	GHS-Supplies/Sped. <i>Manipulatives, curriculum materials for 18-22 and life skills program</i>	5,234	1,000	1,000	5,000	400.00%	4,000	-	-	-
<b>2430 Total</b>					<b>196,451</b>	<b>193,280</b>	<b>193,280</b>	<b>194,690</b>	<b>0.73%</b>	<b>1,410</b>	<b>-</b>	<b>-</b>	<b>-</b>
2440	40	305	00	GMS-Activities Transport <i>Unused line</i>	0	0	0	0	0.00%	0			-
2440	40	300	00	North St. Sch.-Activities Transport. <i>Transportation for grade six step-up day</i>	0	500	500	500	0.00%	0	-	-	-
2440	40	25	00	NGE-Activities Transport. <i>Unused line</i>	0	0	0	0	0.00%	0	-	-	-
2440	40	50	00	SGE-Activities Transport. <i>Unused line</i>	0	0	0	0	0.00%	0	-	-	-
2440	40	200	00	Millbury St. Sch-Activities Transport. <i>Transportation for grade six step-up day</i>	600	600	600	600	0.00%	0	-	-	-
2440	40	505	00	GHS-Activities Transport. <i>Graduation and local field trip transportation</i>	2,220	3,500	3,500	3,000	-14.29%	-500	-	-	-
<b>2440 Total</b>					<b>2,820</b>	<b>4,600</b>	<b>4,600</b>	<b>4,100</b>	<b>-10.87%</b>	<b>-500</b>	<b>-</b>	<b>-</b>	<b>-</b>
2710	10	505	00	GHS-Guidance/Adj. Counselor <i>Salaries budgeted for increase of 2% plus steps and lane increases</i>	338,222	390,225	399,242	423,315	8.48%	33,089	5.00	5.00	-
2710	10	305	00	GHS-Guidance/Adj. Counselor <i>Salaries budgeted for increase of 2% plus steps and lane increases, this line added in FY18 per DESE new reporting guidelines, formerly in 2310 line</i>	50,326	77,444	55,344	61,468	-20.63%	-15,976	1.00	1.00	-
2710	10	300	00	GHS-Guidance/Adj. Counselor <i>New position requested in the FY20 budget</i>		0	0	27,500	100.00%	27,500	-	0.50	0.50
2710	10	200	00	GHS-Guidance/Adj. Counselor <i>New position requested in the FY20 budget</i>		0	0	27,500	100.00%	27,500	-	0.50	0.50
2710	30	505	00	GHS-Guidance/Secretary <i>Salaries budgeted for increase of 2% plus steps and lane increases</i>	31,368	38,702	35,547	39,476	2.00%	774	1.00	1.00	-
2710	50	305	00	GMS-Guidance/Supplies <i>Student agendas, tardy and early dismissal books, door magnets; postage-paid envelopes</i>	3,388	3,100	3,100	3,130	0.97%	30	-	-	-
2710	50	505	00	GHS-Guidance/Supplies <i>Naviance, office supplies</i>	258	4,500	4,500	4,000	-11.11%	-500	-	-	-
2710	60	505	00	GHS-Guidance/Dues & Trav. <i>Conference and membership dues</i>	130	1,000	1,000	600	-40.00%	-400	-	-	-
<b>2710 Total</b>					<b>423,692</b>	<b>514,972</b>	<b>498,733</b>	<b>586,989</b>	<b>13.98%</b>	<b>72,018</b>	<b>7.00</b>	<b>8.00</b>	<b>1.00</b>
2800	10	25	90	NGE-Psychologist/Sal. Prof. <i>Salaries budgeted for increase of 2% plus steps and lane increases</i>	57,362	61,214	61,358	65,197	6.51%	3,983	1.00	1.00	-
2800	10	50	90	SGE-Psychologist/Sal. Prof. <i>Salaries budgeted for increase of 2% plus steps and lane increases</i>	64,609	72,034	72,034	76,234	5.83%	4,200	1.00	1.00	-
2800	10	200	90	Millbury St-Psychologist/Sal. Prof. <i>Salaries budgeted for increase of 2% plus steps and lane increases</i>	84,092	85,559	85,559	90,030	5.22%	4,470	1.00	1.00	-
2800	10	300	90	North St-Psychologist/Sal. Prof. <i>Salaries budgeted for increase of 2% plus steps and lane increases</i>	45,010	63,919	63,919	67,957	6.32%	4,038	0.75	0.75	-
2800	10	305	90	GMS-Psychologist/Sal. Prof. <i>Salaries budgeted for increase of 2% plus steps and lane increases</i>	105,501	55,804	58,379	59,679	6.94%	3,875	1.20	1.20	-

**PROPOSED OPERATING BUDGET FY20**

FC	OB	LOC	DP	Description	FY18	FY19	FY19	FY20	% Change	\$ Difference	FY19	FY20	DIFF
					Actual	APPROVED	Actual	Operating Budget	FY19-FY20	FY19-FY20	FTE	FTE	FTE
					Expenditures	Operating Budget	Projected	as of Nov 2018					
						as of Nov 2018							
2800	10	505	90	GHS-Psychologist/Sal. Prof.	29,097	80,149	80,149	81,752	2.00%	1,603	0.75	0.75	-
				<i>Salaries budgeted for increase of 2% plus steps and lane increases</i>									
<b>2800 Total</b>					<b>385,671</b>	<b>418,680</b>	<b>421,398</b>	<b>440,849</b>	<b>5.30%</b>	<b>22,169</b>	<b>5.70</b>	<b>5.70</b>	-
													-
2801	40	110	90	Psychological Services/Eval.	26,251	10,000	10,000	18,620	86.20%	8,620	-	-	-
				<i>Outside psychological evaluations for students, need for evaluations has been increasing</i>									
<b>2801 Total</b>					<b>26,251</b>	<b>10,000</b>	<b>10,000</b>	<b>18,620</b>	<b>86.20%</b>	<b>8,620</b>	<b>-</b>	<b>-</b>	-
<b>2000 - Instruction</b>					<b>25,554,600</b>	<b>26,897,140</b>	<b>26,962,796</b>	<b>28,524,840</b>	<b>6.06%</b>	<b>1,629,700</b>	<b>444.65</b>	<b>462.20</b>	<b>17.55</b>
3200	20	25	00	NGE-Nurse Salary	73,215	74,561	74,561	76,053	2.00%	1,491	1.00	1.00	-
				<i>Salaries budgeted for increase of 2% plus steps and lane increases</i>									
3200	20	50	00	SGE-Nurse Salary	75,821	105,959	77,638	108,078	2.00%	2,119	1.50	1.50	-
				<i>Salaries budgeted for increase of 2% plus steps and lane increases, increase .5 nurse for intensive special needs classroom</i>									
3200	20	200	00	Millbury St. Sch-Nurse Salary	109,556	108,483	110,551	112,032	3.27%	3,549	1.50	1.50	-
				<i>Salaries budgeted for increase of 2% plus steps and lane increases</i>									
3200	20	300	00	North St. Sch-Nurse Salary	112,098	151,961	153,930	156,655	3.09%	4,695	2.10	2.10	-
				<i>Salaries budgeted for increase of 2% plus steps and lane increases, increase .1 nurse in FY19 budget to accommodate intensive needs IEPs</i>									
3200	20	305	00	GMS-Nurse Salary	77,952	77,266	78,364	78,812	2.00%	1,545	1.00	1.00	-
				<i>Salaries budgeted for increase of 2% plus steps and lane increases</i>									
3200	20	505	00	GHS Nurse Salaries	127,230	119,957	121,319	122,356	2.00%	2,399	1.50	1.50	-
				<i>Salaries budgeted for increase of 2% plus steps and lane increases</i>									
3200	25	110	00	Substitute Nurses	18,904	14,900	39,768	20,000	34.23%	5,100	-	-	-
				<i>Certified substitute nursing costs</i>									
3200	40	110	00	Contracted Nurse Services	6,757	8,000	8,000	8,000	0.00%	0	-	-	-
				<i>Supervising physician annual fee</i>									
3200	40	110	90	Contracted Nurse Services	0	0	0	0	0.00%	0	-	-	-
				<i>Unused line</i>									
3200	50	110	00	Nurse Supplies	14,324	13,500	13,500	13,500	0.00%	0	-	-	-
				<i>All district nursing supplies for care of students, maintenance and replacement of AED units, Narcan</i>									
3200	60	110	00	Nurse Dues/Memberships	2,289	2,500	2,500	2,500	0.00%	0	-	-	-
				<i>Conference fees for school nurses to attend Northeastern University School Health Academy</i>									
<b>3200 Total</b>					<b>618,144</b>	<b>677,087</b>	<b>680,131</b>	<b>697,986</b>	<b>3.09%</b>	<b>20,899</b>	<b>8.60</b>	<b>8.60</b>	-
3300	40	110	00	Transport./Reg. Day	994,017	1,075,000	1,075,000	1,150,000	6.98%	75,000	-	-	-
				<i>Contractual general busing services</i>									
3300	40	110	40	Transport./Software	0	0	0	0	#DIV/0!	0	-	-	-
				<i>Route development through contract</i>									
3300	41	110	90	Transport./In-Town SPED	157,701	283,727	370,799	409,651	44.38%	125,924	-	-	-
				<i>Grafton-based special education transportation</i>									
3300	42	110	90	Transport./Out-of-Town SPED	504,559	525,515	336,370	420,911	-19.90%	-104,604	-	-	-
				<i>Transportation services for students attending out-of-district placements</i>									
3300	44	110	0	In District Private School Transportation	46,125	66,600	66,600	70,794	0.00%	4,194			
				<i>Bus dedicated to Touchstone Community School at \$370/day</i>									
3300	45	110	00	Transport./Late Bus	0	0	0	0	0.00%	0	-	-	-
				<i>No late buses offered</i>									
3300	46	110	0	McKinney Vento Transportation	5,000	25,000	35,990	25,000	0.00%	0			
				<i>Transportation services for homeless students</i>									

**PROPOSED OPERATING BUDGET FY20**

FC	OB	LOC	DP	Description	FY18 Actual	FY19 APPROVED Operating Budget as of Nov 2018	FY19 Actual Projected	FY20 Operating Budget as of Nov 2018	% Change FY19-FY20	\$ Difference FY19-FY20	FY19 FTE	FY20 FTE	DIFF FTE
3300	Total				1,707,402	1,975,842	1,884,759	2,076,356	5.09%	100,514	-	-	-
3400	10	110	00	Food Service Salaries <i>Contracted through Whitsons</i>	0	0	0	0	0.00%	0	-	-	-
3400	40	110	00	School Lunch Program <i>Contracted through Whitsons , funded through lunch sales revolving fund</i>	0	0	0	0	0.00%	0			-
3400	50	110	00	Food & Supplies <i>Food products offered outside of service contract, eco-friendly trays</i>	400	4,800	4,800	4,800	0.00%	0			-
3400	Total				400	4,800	4,800	4,800	0.00%	0	-	-	-
3510	10	505	00	GHS-Athletics/Salary <i>Coaches paid per teacher contract</i>	245,450	233,264	259,620	233,264	0.00%	0	1.50	1.50	-
3510	10	305	00	GMS-Athletics/Salary <i>Coaches paid per teacher contract</i>	0	13,984	13,984	13,984	0.00%	0	-	-	-
3510	40	505	00	GHS-Athletics/Cntr. Sal. <i>Game officials, clock operators, ice rink time</i>	161,348	69,375	69,375	69,375	0.00%	0	-	-	-
3510	43	505	0	Athletic Transportation <i>Transportation for athletic teams to away games</i>	0	111,000	111,000	111,000	0.00%	0			
3510	50	505	00	GHS-Athletics/Supplies <i>Uniforms, athletic equipment</i>	44,844	45,613	45,613	45,613	0.00%	0	-	-	-
3510	60	505	00	GHS-Athletics/Dues & Travel <i>SWCL dues, District E dues, MIAA dues, other sport association dues</i>	3,903	3,500	3,500	3,500	0.00%	0	-	-	-
3510	Total				455,546	476,736	503,092	476,736	0.00%	0	1.50	1.50	-
3520	10	110	00	Districtwide - Activities/Salary <i>Stipends for clubs and intramurals</i>	0	8,267	8,267	8,267	0.00%	0	-	-	-
3520	10	25	00	NGES-Activities/Salary <i>Stipends for clubs and intramurals</i>	3,000	3,002	3,002	3,002	0.00%	0	-	-	-
3520	10	50	00	SGES-Activities/Salary <i>Stipends for clubs and intramurals</i>	1,350	3,002	3,002	3,002	0.00%	0			-
3520	10	200	00	Millbury St.Sch.-Activities/Salary <i>Stipends for clubs and intramurals</i>	17,273	11,344	11,344	11,344	0.00%	0	-	-	-
3520	10	300	00	North St. Sch.-Activities/Salary <i>Stipends for clubs and intramurals</i>	16,007	11,344	11,344	11,344	0.00%	0			-
3520	10	305	00	GMS-Activities/Salary <i>Stipends for clubs and intramurals</i>	20,679	21,002	21,002	21,002	0.00%	0	-	-	-
3520	10	505	00	GHS-Activities/Salary <i>Stipends for clubs and intramurals</i>	37,017	31,900	31,900	31,900	0.00%	0	-	-	-
3520	50	200	00	MSES-Activities/Supplies <i>Unused line</i>	0	0	0	0	0.00%	0	-	-	-
3520	50	305	00	GMS-Activities/Supplies <i>Computer class supplies, e.g. headsets, computer programs, Sphero Robots and accompanying supplies \$1,200 and more.</i>	1,527	1,200	1,200	1,230	2.50%	30	-	-	-
3520	50	505	90	GHS-School to Work <i>YMCA membership and field trip costs for 18-22 program, fee</i>	1,296	3,800	3,800	3,800	0.00%	0	-	-	-
3520	50	505	00	GHS-Activities/Supplies <i>Cost for student events outside of school including STEM Summit</i>	4,545	3,500	3,500	3,500	0.00%	0	-	-	-
3520	60	505	00	GHS-Activities/Dues & Travel	6,204	6,000	6,000	6,000	0.00%	0	-	-	-



**PROPOSED OPERATING BUDGET FY20**

FC	OB	LOC	DP	Description	FY18 Actual	FY19 APPROVED Operating Budget as of Nov 2018	FY19 Actual Projected	FY20 Operating Budget as of Nov 2018	% Change FY19-FY20	\$ Difference FY19-FY20	FY19 FTE	FY20 FTE	DIFF FTE
				<i>NEASC dues and other association dues</i>									
3520	Total				108,897	104,361	104,361	104,391	0.03%	30	-	-	-
3600	10	110	00	School Resource Officer	0	43,000	43,000	52,000	0.00%	9,000	1.00	1.00	-
				<i>Three-year grant ending, \$9,000 remaining will be applied to</i>									
3600	Total				0	43,000	43,000	52,000	0.00%	9,000	1.00	1.00	-
3000	- Student Services				2,890,389	3,281,825	3,220,143	3,412,268	3.97%	130,443	11.10	11.10	-
4110	20	110	00	Director Bldgs/Grnds	77,153	78,030	89,715	79,591	2.00%	1,561	1.00	1.00	-
				<i>Salaries budgeted for increase of 2.0%</i>									
4110	30	25	00	NGE-Custodial Salaries	90,355	89,731	89,665	91,698	2.19%	1,967	2.00	2.00	-
				<i>Salaries budgeted for increase of 2.5%</i>									
4110	30	50	00	SGE-Custodial Salaries	88,722	88,246	89,924	90,198	2.21%	1,953	2.00	2.00	-
				<i>Salaries budgeted for increase of 2.5%</i>									
4110	30	110	00	CO-Custodial Salaries	33,646	7,000	7,000	7,000	0.00%	0	-	-	-
				<i>Salaries budgeted for increase of 2.5%</i>									
4110	30	200	00	Millbury St. Sch-Custodial Salaries	138,392	153,510	154,361	154,898	0.90%	1,389	3.50	3.50	-
				<i>Salaries budgeted for increase of 2.5%</i>									
4110	30	300	00	North St. Sch-Custodial Salaries	155,608	153,510	161,296	157,298	2.47%	3,788	3.50	3.50	-
				<i>Salaries budgeted for increase of 2.5%</i>									
4110	30	305	00	GMS-Custodial Salaries	158,656	155,610	139,688	156,698	0.70%	1,088	3.50	3.50	-
				<i>Salaries budgeted for increase of 2.5%, reduction of .5 position in FY19 budget</i>									
4110	30	505	00	GHS-Custodial Salaries	260,056	238,961	236,016	244,765	2.43%	5,804	5.50	5.50	-
				<i>Salaries budgeted for increase of 2.5%, reduction of .5 position in FY19 budget</i>									
4110	35	25	00	NGE-Custodial Sub & Overtime	0	5,000	78	5,000	0.00%	0	-	-	-
				<i>As-needed personnel costs</i>									
4110	35	50	00	SGE-Custodial Sub & Overtime	129	5,000	997	5,000	0.00%	0	-	-	-
				<i>As-needed personnel costs</i>									
4110	35	110	00	District-Custodial Sub & Overtime	0	43,014	32,333	44,090	2.50%	1,075	1.00	1.00	-
				<i>As-needed personnel costs</i>									
4110	35	200	00	Millbury St.-Custodial Sub & Overtime	4,902	4,000	17	4,000	0.00%	0	-	-	-
				<i>As-needed personnel costs</i>									
4110	35	300	00	North St.-Custodial Sub & Overtime	0	5,000	132	5,000	0.00%	0	-	-	-
				<i>As-needed personnel costs</i>									
4110	35	305	00	GMS-Custodial Sub & OT	8,758	4,000	1,093	4,000	0.00%	0			-
				<i>As-needed personnel costs</i>									
4110	35	505	00	GHS-Custodial Sub & Overtime	636	5,000	3,382	5,000	0.00%	0	-	-	-
				<i>As-needed personnel costs</i>									
4110	50	25	00	NGE-Custodial Supplies	8,890	10,000	10,000	12,000	20.00%	2,000	-	-	-
				<i>Cleaning products - district-wide purchasing</i>									
4110	50	50	00	SGE-Custodial Supplies	12,179	10,000	10,000	12,000	20.00%	2,000	-	-	-
				<i>Cleaning products - district-wide purchasing</i>									
4110	50	110	00	District Custodial Supplies	5,169	8,000	8,000	15,000	87.50%	7,000	-	-	-
				<i>Cleaning products - district-wide purchasing</i>									
4110	50	200	00	Millbury St. Sch.-Custodial Supplies	15,687	14,000	14,000	15,000	7.14%	1,000	-	-	-
				<i>Cleaning products - district-wide purchasing</i>									
4110	50	300	00	North Street Sch.-Custodial Supplies	16,550	14,000	14,000	15,000	7.14%	1,000	-	-	-

**PROPOSED OPERATING BUDGET FY20**

FC	OB	LOC	DP	Description	FY18	FY19	FY19	FY20	% Change	\$ Difference	FY19	FY20	DIFF
					Actual	APPROVED	Actual	Operating Budget	FY19-FY20	FY19-FY20	FTE	FTE	FTE
					Expenditures	Operating Budget	Projected	as of Nov 2018					
						as of Nov 2018							
				<i>Cleaning products - district-wide purchasing</i>									
4110	50	305	00	GMS-Custodial Supplies	13,636	13,000	13,000	16,000	23.08%	3,000			-
				<i>Cleaning products - district-wide purchasing</i>									
4110	50	505	00	GHS-Custodial Supplies	34,817	23,000	23,000	30,000	30.43%	7,000	-	-	-
				<i>Cleaning products - district-wide purchasing</i>									
4110	60	110	00	District Cust. Dues & Travel	676	2,000	2,000	2,000	0.00%	0	-	-	-
				<i>Mileage for shared custodians</i>									
<b>4110 Total</b>					<b>1,124,616</b>	<b>1,129,611</b>	<b>1,099,696</b>	<b>1,171,236</b>	<b>3.68%</b>	<b>41,625</b>	<b>22.00</b>	<b>22.00</b>	<b>-</b>
4131	40	305	00	GMS-Electricity	35,405	24,000	24,000	24,000	0.00%	0			-
				<i>Assuming no rate increase for FY20, increase to reflect actual spending</i>									
4131	40	300	00	North St. Sch-Electricity	24,359	24,000	24,000	24,000	0.00%	0	-	-	-
				<i>Assuming no rate increase for FY20, increase to reflect actual spending</i>									
4131	40	25	00	NGE-Electricity	53,882	55,000	55,000	55,000	0.00%	0	-	-	-
				<i>Assuming no rate increase for FY20, increase to reflect actual spending</i>									
4131	40	50	00	SGE-Electricity	37,283	40,000	40,000	40,000	0.00%	0	-	-	-
				<i>Assuming no rate increase for FY20, increase to reflect actual spending</i>									
4131	40	110	00	District Electricity	0	1,600	1,600	1,600	0.00%	0	-	-	-
				<i>Assuming no rate increase for FY20, increase to reflect actual spending</i>									
4131	40	200	00	Millbury St. Sch.-Electricity	57,838	35,000	35,000	25,000	-28.57%	-10,000	-	-	-
				<i>Assuming no rate increase for FY20, increase to reflect actual spending, \$30,000 assumed solar revenue</i>									
4131	40	505	00	GHS-Electricity	187,834	120,000	120,000	170,000	41.67%	50,000	-	-	-
				<i>Assuming no rate increase for FY20, increase to reflect actual spending, \$30,000 assumed solar revenue</i>									
<b>4131 Total</b>					<b>396,602</b>	<b>299,600</b>	<b>299,600</b>	<b>339,600</b>	<b>13.35%</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
4132	40	305	00	GMS-Telephone	1,872	2,000	2,000	2,000	0.00%	0			-
				<i>Assuming no rate increase for FY20</i>									
4132	40	300	00	North St. Sch.-Telephone	585	600	600	600	0.00%	0	-	-	-
				<i>Assuming no rate increase for FY20</i>									
4132	40	25	00	NGE-Telephone	417	400	400	400	0.00%	0	-	-	-
				<i>Assuming no rate increase for FY20</i>									
4132	40	50	00	SGE-Telephone	1,450	1,000	1,000	1,000	0.00%	0	-	-	-
				<i>Assuming no rate increase for FY20</i>									
4132	40	110	00	District Telephone	16,382	14,000	14,000	14,000	0.00%	0	-	-	-
				<i>Assuming no rate increase for FY20</i>									
4132	40	200	00	Millbury St. Sch-Telephone	1,857	2,500	2,500	2,500	0.00%	0	-	-	-
				<i>Assuming no rate increase for FY20</i>									
4132	40	505	00	GHS-Telephone	2,278	6,000	6,000	6,000	0.00%	0	-	-	-
				<i>Assuming no rate increase for FY20</i>									
<b>4132 Total</b>					<b>24,841</b>	<b>26,500</b>	<b>26,500</b>	<b>26,500</b>	<b>0.00%</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>
4133	40	305	00	GMS-Water	3,177	2,500	2,500	2,500	0.00%	0			-
				<i>Assuming no rate increase for FY20</i>									
4133	40	300	00	North St. Sch.-Water	4,923	4,000	4,000	4,000	0.00%	0	-	-	-
				<i>Assuming no rate increase for FY20</i>									
4133	40	50	00	SGE-Water	3,713	4,000	4,000	4,000	0.00%	0	-	-	-
				<i>Assuming no rate increase for FY20</i>									



**PROPOSED OPERATING BUDGET FY20**

FC	OB	LOC	DP	Description	FY18	FY19	FY19	FY20	% Change	\$ Difference	FY19	FY20	DIFF
					Actual	APPROVED	Actual	Operating Budget	FY19-FY20	FY19-FY20	FTE	FTE	FTE
					Expenditures	Operating Budget	Projected	as of Nov 2018					
						as of Nov 2018							
4133	40	200	00	Millbury Street Sch.-Water	3,474	3,000	3,000	3,000	0.00%	0	-	-	-
				<i>Assuming no rate increase for FY20</i>									
4133	40	505	00	GHS-Water	3,438	4,000	4,000	4,000	0.00%	0	-	-	-
				<i>Assuming no rate increase for FY20</i>									
<b>4133 Total</b>					<b>18,725</b>	<b>17,500</b>	<b>17,500</b>	<b>17,500</b>	<b>0.00%</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>
4134	40	025	00	NGE-Gas	15,917	17,000	17,000	17,000	0.00%	0			-
				<i>Assuming no rate increase for FY20</i>									
4134	40	50	00	SGE-Gas	17,190	31,000	31,000	31,000	0.00%	0	-	-	-
				<i>Assuming no rate increase for FY20</i>									
4134	40	110	00	District-Gas	4,353	3,500	3,500	3,500	0.00%	0			
				<i>Assuming no rate increase for FY20</i>									
4134	40	200	00	Millbury St. Sch.-Gas	38,811	42,000	42,000	42,000	0.00%	0	-	-	-
				<i>Assuming no rate increase for FY20</i>									
4134	40	300	00	North St. Sch.-Gas	30,393	35,000	35,000	35,000	0.00%	0			-
				<i>Assuming no rate increase for FY20</i>									
4134	40	305	00	GMS-Gas	49,413	38,000	38,000	38,000	0.00%	0			-
				<i>Assuming no rate increase for FY20</i>									
4134	40	505	00	GHS-Gas	57,228	71,000	71,000	71,000	0.00%	0	-	-	-
				<i>Assuming no rate increase for FY20</i>									
<b>4134 Total</b>					<b>213,305</b>	<b>237,500</b>	<b>237,500</b>	<b>237,500</b>	<b>0.00%</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>
4210	40	25	00	NGE-Maint. Grounds	1,601	1,000	1,000	5,000	400.00%	4,000	-	-	-
				<i>Plantings, playground mulch, sprinkler repairs</i>									
4210	40	50	00	SGE-Maint. Grounds	9,981	1,000	1,000	500	-50.00%	-500	-	-	-
				<i>Plantings, playground mulch</i>									
4210	40	110	00	District Maint. Grounds	0	4,000	4,000	6,000	50.00%	2,000	-	-	-
				<i>Plantings, district mulch</i>									
4210	40	200	00	GES-Maint. Grounds	0	2,500	2,500	6,500	160.00%	4,000	-	-	-
				<i>Plantings, playground mulch, sprinkler repairs</i>									
4210	40	300	00	North Street Sch.-Maint. Grounds	6,200	6,000	6,000	1,500	-75.00%	-4,500	-	-	-
				<i>Plantings, playground mulch, sprinkler repairs</i>									
4210	40	305	00	GMS-Maint. Grounds	2,830	500	500	500	0.00%	0			-
				<i>Plantings</i>									
4210	40	505	00	GHS-Maint Grounds	770	15,000	15,000	15,000	0.00%	0	-	-	-
				<i>Plantings, sprinkler repairs, field upgrades and repairs</i>									
<b>4210 Total</b>					<b>21,382</b>	<b>30,000</b>	<b>30,000</b>	<b>35,000</b>	<b>16.67%</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
4220	30	110	00	Maintenance Salary-Inside	139,359	128,284	149,089	130,826	1.98%	2,542	2.60	2.60	-
				<i>Salaries budgeted for increase of 2%</i>									
4220	35	110	00	Maint. Sub & Overtime	0	20,000	6,089	20,000	0.00%	0	-	-	-
				<i>As-needed personnel costs</i>									
4220	40	25	00	NGE-Maint. Of Buildings	54,537	35,000	35,000	31,000	-11.43%	-4,000	-	-	-
				<i>Contracted maintenance repairs</i>									
4220	40	50	00	SGE-Maint. Of Buildings	27,343	38,000	38,000	32,000	-15.79%	-6,000	-	-	-
				<i>Contracted maintenance repairs</i>									
4220	40	110	00	District-Maint. Of Buildings	100,531	60,000	60,000	50,000	-16.67%	-10,000	-	-	-

**PROPOSED OPERATING BUDGET FY20**

FC	OB	LOC	DP	Description	FY18	FY19	FY19	FY20	% Change	\$ Difference	FY19	FY20	DIFF
					Actual	APPROVED	Actual	Operating Budget	FY19-FY20	FY19-FY20	FTE	FTE	FTE
					Expenditures	Operating Budget	Projected	as of Nov 2018					
						as of Nov 2018							
				<i>Contracted maintenance repairs</i>									
4220	40	200	00	Millbury St. Sch.-Maint. Of Buildings	47,748	60,000	60,000	54,000	-10.00%	-6,000	-	-	-
				<i>Contracted maintenance repairs</i>									
4220	40	300	00	North St. Sch.-Maint. Of Buildings	62,077	55,000	55,000	50,000	-9.09%	-5,000	-	-	-
				<i>Contracted maintenance repairs</i>									
4220	40	305	00	GMS-Maint. Of Buildings	85,362	90,000	90,000	74,500	-17.22%	-15,500			-
				<i>Contracted maintenance repairs</i>									
4220	40	505	00	GHS-Maint. Of Buildings	119,214	90,000	90,000	85,000	-5.56%	-5,000	-	-	-
				<i>Contracted maintenance repairs</i>									
4220	50	25	00	NGE-Maint. Supplies	3,279	5,000	5,000	6,000	20.00%	1,000	-	-	-
				<i>Maintenance supplies for in-district repairs</i>									
4220	50	50	00	SGE-Maint. Supplies	2,081	8,000	8,000	9,000	12.50%	1,000	-	-	-
				<i>Maintenance supplies for in-district repairs</i>									
4220	50	110	00	District-Maint. Supplies	61,312	34,000	34,000	35,000	2.94%	1,000	-	-	-
				<i>Maintenance supplies for in house repairs</i>									
4220	50	200	00	Millbury St. Sch.-Maint. Supplies	5,385	7,000	7,000	8,000	14.29%	1,000	-	-	-
				<i>Maintenance supplies for in-district repairs</i>									
4220	50	300	00	North St. Sch.-Maint. Supplies	18,796	5,000	5,000	6,000	20.00%	1,000	-	-	-
				<i>Maintenance supplies for in-district repairs</i>									
4220	50	305	00	GMS-Maint. Supplies	4,108	6,000	6,000	7,000	16.67%	1,000			-
				<i>Maintenance supplies for in-district repairs</i>									
4220	50	505	00	GHS- Maint. Supplies	6,020	20,000	20,000	21,000	5.00%	1,000	-	-	-
				<i>Maintenance supplies for in-district repairs</i>									
<b>4220 Total</b>					<b>737,152</b>	<b>661,284</b>	<b>668,179</b>	<b>619,326</b>	<b>-6.34%</b>	<b>-41,958</b>	<b>2.60</b>	<b>2.60</b>	<b>-</b>
4225	50	25	00	NGES-Security System	0	1,000	1,000	1,300	30.00%	300	-	-	-
				<i>Fire and security monitoring, any upgrades to security</i>									
4225	50	50	00	SGES-Security System	843	1,000	1,000	1,300	30.00%	300	-	-	-
				<i>Fire and security monitoring, any upgrades to security</i>									
4225	50	110	00	All district-Security System	0	5,700	5,700	6,000	5.26%	300	-	-	-
				<i>Fire and security monitoring, any upgrades to security</i>									
4225	50	200	00	Millbury St. Sch.-Security System	928	2,400	2,400	2,700	12.50%	300	-	-	-
				<i>Fire and security monitoring, any upgrades to security</i>									
4225	50	300	00	North St. Sch.-Security System	1,715	2,400	2,400	2,700	12.50%	300	-	-	-
				<i>Fire and security monitoring, any upgrades to security</i>									
4225	50	305	00	GMS-Security System	1,277	2,400	2,400	2,700	12.50%	300	-	-	-
				<i>Fire and security monitoring, any upgrades to security</i>									
4225	50	505	00	GHS-Security System	1,022	3,000	3,000	3,300	10.00%	300	-	-	-
				<i>Fire and security monitoring, any upgrades to security</i>									
<b>4225 Total</b>					<b>5,785</b>	<b>17,900</b>	<b>17,900</b>	<b>20,000</b>	<b>11.73%</b>	<b>2,100</b>	<b>-</b>	<b>-</b>	<b>-</b>
4230	40	25	00	NGE-Maintenance of Equipment	10,084	10,000	10,000	14,000	40.00%	4,000	-	-	-
				<i>Mechanical contracts</i>									
4230	40	50	00	SGE-Maintenance of Equipment	19,856	20,000	20,000	24,000	20.00%	4,000	-	-	-
				<i>Mechanical contracts</i>									
4230	40	110	00	District-Maintenance of Equipment	16,265	38,000	38,000	38,000	0.00%	0	-	-	-
				<i>Mechanical contracts</i>									

**PROPOSED OPERATING BUDGET FY20**

FC	OB	LOC	DP	Description	FY18 Actual	FY19 APPROVED Operating Budget as of Nov 2018	FY19 Actual Projected	FY20 Operating Budget as of Nov 2018	% Change FY19-FY20	\$ Difference FY19-FY20	FY19 FTE	FY20 FTE	DIFF FTE
4230	40	110	90	SPED- Maintenance of Equipment <i>Renewal of hearing equipment maintenance agreements, repair of vision equipment, student-specific equipment needs</i>	4,658	7,400	7,400	7,400	0.00%	0	-	-	-
4230	40	200	00	Millbury St. Sch- Maintenance of Equipment <i>Mechanical contracts</i>	39,306	42,000	42,000	38,000	-9.52%	-4,000	-	-	-
4230	40	300	00	North St. Sch.-Maintenance of Equipment <i>Mechanical contracts</i>	37,202	38,000	38,000	34,000	-10.53%	-4,000	-	-	-
4230	40	305	00	GMS-Maintenance of Equipment <i>Mechanical contracts</i>	24,200	22,000	22,000	22,000	0.00%	0			-
4230	40	505	00	GHS - Maintenance of Equipment <i>Mechanical contracts</i>	22,758	22,000	22,000	22,000	0.00%	0	-	-	-
<b>4230 Total</b>					<b>174,328</b>	<b>199,400</b>	<b>199,400</b>	<b>199,400</b>	<b>0.00%</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>
4240	50	0110	00	Motor Vehicles <i>Vehicle maintenance</i>	12,646	12,000	12,000	12,000	0.00%	0	-	-	-
<b>4240 Total</b>					<b>12,646</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>0.00%</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>
4300	40	25	00	NGE-Extraordinary Maintenance <i>Based on projected capital needs below CIPC project limits</i>	0	0	0	7,000	0.00%	7,000	-	-	-
4300	40	50	00	SGE-Extraordinary Maintenance <i>Based on projected capital needs below CIPC project limits</i>	0	0	0	12,000	0.00%	12,000	-	-	-
4300	40	110	00	District - Extraordinary Maintenance <i>Based on projected capital needs below CIPC project limits</i>	0	0	0	51,000	0.00%	51,000	-	-	-
4300	40	200	00	Millbury St. Sch - Extraordinary Maintenance <i>Based on projected capital needs below CIPC project limits</i>	0	0	0	0	0.00%	0	-	-	-
4300	40	300	00	North St. Sch.-Extraordinary Maintenance <i>Based on projected capital needs below CIPC project limits</i>	12,000	0	0	10,000	0.00%	10,000	-	-	-
4300	40	305	00	GMS - Extraordinary Maintenance <i>Based on projected capital needs below CIPC project limits</i>	0	0	0	0	0.00%	0			-
4300	40	505	00	GHS - Extraordinary Maintenance <i>Based on projected capital needs below CIPC project limits</i>	0	0	0	0	0.00%	0	-	-	-
<b>4300 Total</b>					<b>12,000</b>	<b>0</b>	<b>0</b>	<b>80,000</b>	<b>0.00%</b>	<b>80,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>4000 - Maintenance</b>					<b>2,741,383</b>	<b>2,631,295</b>	<b>2,608,275</b>	<b>2,758,062</b>	<b>4.82%</b>	<b>126,767</b>	<b>24.60</b>	<b>24.60</b>	<b>-</b>
5150	10	110	00	Retirement-SLBB <i>Teacher retirement payout per contract, estimating 3 retirements in FY20</i>	47,011	45,000	73,356	48,000	6.67%	3,000	-	-	-
<b>5150 Total</b>					<b>47,011</b>	<b>45,000</b>	<b>73,356</b>	<b>48,000</b>	<b>6.67%</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
5200	40	0110	00	Insurance-Athletic <i>Student athletic accident insurance annual premium</i>	3,500	4,120	4,120	4,000	-2.91%	-120	-	-	-
<b>5200 Total</b>					<b>3,500</b>	<b>4,120</b>	<b>4,120</b>	<b>4,000</b>	<b>-2.91%</b>	<b>-120</b>	<b>-</b>	<b>-</b>	<b>-</b>
5500	40	110	90	Medicaid Claims Processing	0	0	0	0	0.00%	0	-	-	-
<b>5500 Total</b>											-	-	-
<b>5000 - Insurance</b>					<b>50,511</b>	<b>49,120</b>	<b>77,476</b>	<b>52,000</b>	<b>5.86%</b>	<b>2,880</b>	<b>-</b>	<b>-</b>	<b>-</b>
6200	40	0110	00	Civic Activities <i>Interpreting services and translation for hearing impaired parents and non-English speaking parents/guardians</i>	18,977	26,500	26,500	26,500	0.00%	0	-	-	-

**PROPOSED OPERATING BUDGET FY20**

FC	OB	LOC	DP	Description	FY18	FY19	FY19	FY20	% Change	\$ Difference	FY19	FY20	DIFF
					Actual	APPROVED	Actual	Operating Budget	FY19-FY20	FY19-FY20	FTE	FTE	FTE
					Expenditures	Operating Budget	Projected	as of Nov 2018					
						as of Nov 2018							
6200	Total				18,977	26,500	26,500	26,500	0.00%	0	-	-	-
6900	40	110	90	Transport/Non-Public Schools							-	-	-
6900	Total				0	0	0	0	0	0	-	-	-
6000	- Community Services				18,977	26,500	26,500	26,500	0.00%	0	-	-	-
7500	40	0110	00	Lease Maintenance-Truck	0	0	0	0	0.00%	0	-	-	-
7500	Total				0	0	0	0	0.00%	0	-	-	-
7000	- Lease				0	0	0	0	0.00%	0	-	-	-
9100	80	0110	00	Tuition-Occup. Day	0	18,076	18,076	18,671	3.29%	595	-	-	-
				<i>Tuition to Norfolk Ag. School for students within Grafton</i>									
9100	80	0110	90	SPED-MA Public School Tuition	41,900	0	0	0	0.00%	0	-	-	-
				<i>Tuition for special education students attending public special education programs</i>									
9100	Total				41,900	18,076	18,076	18,671	3.29%	595	-	-	-
9300	80	0110	90	SPED-Private School Tuition**	789,635	865,296	832,549	950,528	9.85%	85,232	-	-	-
				<i>Tuition for special education students attending private special education programs, approximately \$1 million of tuitions to be paid from the circuit breaker revolving fund</i>									
9300	Total				789,635	865,296	832,549	950,528	9.85%	85,232	-	-	-
9400	80	0110	90	SPED-Collaborative	345,881	378,523	351,622	292,696	-22.67%	-85,827	-	-	-
				<i>Tuition for special education students attending collaborative special education programs</i>									
9400	Total				345,881	378,523	351,622	292,696	-22.67%	-85,827	-	-	-
9000	- Special Education				1,177,417	1,261,895	1,202,247	1,261,895	0.00%	0	-	-	-
Grand Total					33,333,865	35,006,960	34,962,337	36,920,098	5.47%	1,913,138	487.35	504.90	17.55

## GPS Historical % Increases

