

# PRELIMINARY ADOPTION

REVENUES

Description	FY18 BUDGET as of 2-1-18	FY19 PROPOSED BUDGET	CHANGE FROM FY18 to FY19		
ASSESSMENTS - OPERATING	\$ 12,363,426	\$ 12,904,832	\$ 541,406	3.4%	Town shares increased as other revenue sources decreased.
ASSESSMENTS - CAPITAL	\$ 390,000	\$ 400,000	\$ 10,000		
ASSESSMENTS - ROOF/BOILER MSBA PROJECT	\$ 430,000	\$ 322,802	\$ (107,198)		
STATE- CHAPTER 70 DISTRIBUTION	\$ 1,940,811	\$ 1,960,311	\$ 19,500	1.0%	Receiving Minimum Aid of \$20/student as our only increase in Chapter 70 funding. Foundation budget has decreased as our enrollment has decreased.
STATE-MEDICAID REIMBURSEMENTS	\$ 100,000	\$ 120,000	\$ 20,000	20.0%	
STATE-CHAPER 71 TRANSPORTATION REIMBURSEMENT	\$ 586,476	\$ 542,305	\$ (44,171)	-7.5%	Preliminary rate projection is lower than we have had in the past; we also cannot claim reimbursement for choice students on any of our buses.
TUITION - REGULAR	\$ 48,000	\$ 18,000	\$ (30,000)	-62.5%	Fewer students coming in from Mt. Washington.
TRANSFERS FROM E&D FUND	\$ 500,000	\$ 463,547	\$ (36,453)	-7.3%	Reserving E&D Fund balance for future use.
EARNINGS ON INVESTMENTS	\$ 7,000	\$ 7,000	\$ -	0.0%	
LOCAL - OTHER	\$ 300	\$ 300	\$ -		
P-CARD REBATES	\$ 700	\$ 700	\$ -		
<b>TOTAL REVENUE</b>	<b>\$ 16,366,713</b>	<b>\$ 16,739,797</b>	<b>\$ 373,084</b>	<b>2.28%</b>	
	\$ 16,366,713	\$ 16,739,797			
	\$ (0)	\$ (0)			

EXPENDITURES, BY PROGRAM

Description	FY18 BUDGET as of 2-1-18	FY19 PROPOSED BUDGET	CHANGE FROM FY18 to FY19	EXPLANATION OF MAJOR CHANGES
<b>CONTINGENCY</b>	<b>\$ 78,000</b>	<b>\$ 200,000</b>	<b>\$ 122,000</b>	Contingency funding for unanticipated expenses, including middle school reconfiguration
			\$ -	
110 - INSTRUCTIONAL LEADERSHIP ADMINISTRATION, ELEMENTARY -- PERSONNEL	\$ 303,171	\$ 309,452	\$ 6,281	
110 - INSTRUCTIONAL LEADERSHIP ADMINISTRATION, ELEMENTARY -- NON-PERSONNEL	\$ 25,120	\$ 24,800	\$ (320)	
<b>110 - INSTRUCTIONAL LEADERSHIP ADMINISTRATION, ELEMENTARY - TOTAL</b>	<b>\$ 328,291</b>	<b>\$ 334,252</b>	<b>\$ 5,961</b>	
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113 - INSTRUCTIONAL LEADERSHIP ADMINISTRATION, SECONDARY -- PERSONNEL	\$ 315,593	\$ 320,870	\$ 5,277	
113 - INSTRUCTIONAL LEADERSHIP ADMINISTRATION, SECONDARY -- NON-PERSONNEL	\$ 29,165	\$ 26,150	\$ (3,015)	
<b>113 - INSTRUCTIONAL LEADERSHIP ADMINISTRATION, SECONDARY - TOTAL</b>	<b>\$ 344,758</b>	<b>\$ 347,020</b>	<b>\$ 2,262</b>	

Description	FY18 BUDGET as of 2-1-18	FY19 PROPOSED BUDGET	CHANGE FROM FY18 to FY19
114 - EDUCATIONAL LEADERS, PERSONNEL (DISTRICT)	\$ 4,065	\$ 4,065	\$ -
114 - EDUCATION LEADERS, PERSONNEL (ELEMENTARY)	\$ 12,125	\$ 10,020	\$ (2,105)
114 - EDUCATION LEADERS, PERSONNEL (SECONDARY)	\$ 15,535	\$ 16,930	\$ 1,395
<b>114 - EDUCATION LEADERS - TOTAL</b>	<b>\$ 31,725</b>	<b>\$ 31,015</b>	<b>\$ (710)</b>
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115 - PRE-KINDERGARTEN - PERSONNEL	\$ 50,409	\$ 43,938	\$ (6,472)
115 - PRE-KINDERGARTEN - NON-PERSONNEL	\$ 2,375	\$ 1,150	\$ (1,225)
<b>115 - PRE-KINDERGARTEN - TOTAL</b>	<b>\$ 52,784</b>	<b>\$ 45,088</b>	<b>\$ (7,697)</b>
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116 - KINDERGARTEN - PERSONNEL	\$ 380,249	\$ 421,773	\$ 41,524
116 - KINDERGARTEN - NON-PERSONNEL	\$ 1,975	\$ 2,100	\$ 125
<b>116 - KINDERGARTEN - TOTAL</b>	<b>\$ 382,224</b>	<b>\$ 423,873</b>	<b>\$ 41,649</b>
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119 - GRADE 1 - PERSONNEL	\$ 200,399	\$ 233,587	\$ 33,188
119 - GRADE 1 - NON-PERSONNEL	\$ 750	\$ 625	\$ (125)
<b>119 - GRADE 1 - TOTAL</b>	<b>\$ 201,149</b>	<b>\$ 234,212</b>	<b>\$ 33,063</b>
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122 - GRADE 2 - PERSONNEL	\$ 275,762	\$ 271,815	\$ (3,946)
122 - GRADE 2 - NON-PERSONNEL	\$ 625	\$ 750	\$ 125
<b>122 - GRADE 2 - TOTAL</b>	<b>\$ 276,387</b>	<b>\$ 272,565</b>	<b>\$ (3,821)</b>
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125 GRADE 3 - PERSONNEL	\$ 179,108	\$ 189,742	\$ 10,634
125 - GRADE 3 - NON-PERSONNEL	\$ 625	\$ 750	\$ 125
<b>125 - GRADE 3 - TOTAL</b>	<b>\$ 179,733</b>	<b>\$ 190,492</b>	<b>\$ 10,759</b>
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128 - GRADE 4 - PERSONNEL	\$ 258,182	\$ 245,010	\$ (13,171)
128 - GRADE 4 - NON-PERSONNEL	\$ 750	\$ 750	\$ -
<b>128 - GRADE 4 - TOTAL</b>	<b>\$ 258,932</b>	<b>\$ 245,760</b>	<b>\$ (13,171)</b>

EXPLANATION OF MAJOR CHANGES

Description	FY18 BUDGET as of 2-1-18	FY19 PROPOSED BUDGET	CHANGE FROM FY18 to FY19	EXPLANATION OF MAJOR CHANGES
131 - GRADE 5 - PERSONNEL	\$ 174,880	\$ 205,460	\$ 30,580	
131 - GRADE 5 - NON-PERSONNEL	\$ 1,750	\$ 750	\$ (1,000)	
<b>131 - GRADE 5 - TOTAL</b>	<b>\$ 176,630</b>	<b>\$ 206,210</b>	<b>\$ 29,580</b>	
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134 - GRADE 6 - PERSONNEL	\$ 194,978	\$ 197,995	\$ 3,017	
134 - GRADE 6 - NON-PERSONNEL	\$ 750	\$ 750	\$ -	
<b>134 - GRADE 6 - TOTAL</b>	<b>\$ 195,728</b>	<b>\$ 198,745</b>	<b>\$ 3,017</b>	
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137 - MIDDLE SCHOOL - PERSONNEL	\$ 442,654	\$ 450,133	\$ 7,479	
137 - MIDDLE SCHOOL - NON-PERSONNEL	\$ 2,933	\$ 7,450	\$ 4,517	
<b>137 - MIDDLE SCHOOL - TOTAL</b>	<b>\$ 445,587</b>	<b>\$ 457,583</b>	<b>\$ 11,996</b>	
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140 - ELA - ELEMENTARY - PERSONNEL	\$ 32,678	\$ 33,495	\$ 817	
140 - ELA - ELEMENTARY - NON-PERSONNEL	\$ 7,929	\$ 25,169	\$ 17,240	Purchase of textbooks and instructional materials - FUNdations, Empowering Writers, Read Write and Art Connection and other materials; instructional software now budgeted at school level rather than at district level.
<b>140 - ELA - ELEMENTARY - TOTAL</b>	<b>\$ 40,607</b>	<b>\$ 58,664</b>	<b>\$ 18,057</b>	
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140 - ELA - MT EVERETT - PERSONNEL	\$ 224,450	\$ 230,063	\$ 5,612	
140 - ELA - MT EVERETT - NON-PERSONNEL	\$ 4,650	\$ 3,100	\$ (1,550)	
<b>140 - ELA - MT EVERETT - TOTAL</b>	<b>\$ 229,100</b>	<b>\$ 233,163</b>	<b>\$ 4,062</b>	
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143 - MATH - ELEMENTARY, PERSONNEL	\$ 8,169	\$ 8,374	\$ 205	
143 - MATH - ELEMENTARY, NON-PERSONNEL	\$ 13,600	\$ 12,756	\$ (844)	
<b>143 - MATH - ELEMENTARY, TOTAL</b>	<b>\$ 21,769</b>	<b>\$ 21,130</b>	<b>\$ (639)</b>	

Description	FY18 BUDGET as of 2-1-18	FY19 PROPOSED BUDGET	CHANGE FROM FY18 to FY19	EXPLANATION OF MAJOR CHANGES
143 - MATH, SECONDARY - PERSONNEL	\$ 112,986	\$ 118,868	\$ 5,882	
143- MATH, SECONDARY - NON-PERSONNEL	\$ 3,850	\$ 25,077	\$ 21,227	Purchase of textbooks for Algebra I, Algebra II and Geometry
<b>143 - MATH, SECONDARY - TOTAL</b>	<b>\$ 116,836</b>	<b>\$ 143,945</b>	<b>\$ 27,109</b>	
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146 - SCIENCE - ELEMENTARY, NON-PERSONNEL	\$ 9,468	\$ 13,779	\$ 4,311	
<b>146 - SCIENCE - ELEMENTARY, TOTAL</b>	<b>\$ 9,468</b>	<b>\$ 13,779</b>	<b>\$ 4,311</b>	
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146 - SCIENCE, SECONDARY - PERSONNEL	\$ 177,165	\$ 181,226	\$ 4,061	
146 - SCIENCE, SECONDARY - NON-PERSONNEL	\$ 18,850	\$ 16,500	\$ (2,350)	
<b>146 - SCIENCE, SECONDARY - TOTAL</b>	<b>\$ 196,015</b>	<b>\$ 197,726</b>	<b>\$ 1,711</b>	
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149 , SOCIAL STUDIES - ELEMENTARY, NON-PERSONNEL	\$ 11,760	\$ 17,039	\$ 5,279	
<b>149, SOCIAL STUDIES - ELEMENTARY, TOTAL</b>	<b>\$ 11,760</b>	<b>\$ 17,039</b>	<b>\$ 5,279</b>	
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149, SOCIAL STUDIES - SECONDARY, PERSONNEL	\$ 204,584	\$ 209,698	\$ 5,114	
149, SOCIAL STUDIES - SECONDARY, NON-PERSONNEL	\$ 7,767	\$ 3,827	\$ (3,940)	
<b>149, SOCIAL STUDIES - SECONDARY, TOTAL</b>	<b>\$ 212,351</b>	<b>\$ 213,525</b>	<b>\$ 1,174</b>	
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152, FOREIGN LANGUAGE - ELEMENTARY, PERSONNEL	\$ 26,852	\$ 43,622	\$ 16,770	
152, FOREIGN LANGUAGE - ELEMEN TARY, NON-PERSONNEL	\$ 1,259	\$ 1,610	\$ 351	
<b>152 - FOREIGN LANGUAGE, ELEMENTARY - TOTAL</b>	<b>\$ 28,111</b>	<b>\$ 45,232</b>	<b>\$ 17,121</b>	
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152, FOREIGN LANGUAGE - SECONDARY, PERSONNEL	\$ 159,199	\$ 178,849	\$ 19,650	
152, FOREIGN LANGUAGE - SECONDARY, NON-PERSONNEL	\$ 2,641	\$ 2,880	\$ 239	
<b>152, FOREIGN LANGUAGE - SECONDARY, TOTAL</b>	<b>\$ 161,840</b>	<b>\$ 181,729</b>	<b>\$ 19,889</b>	
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155, HEALTH/PHYSICAL EDUCATION - ELEMENTARY, PERSONNEL	\$ 41,250	\$ 42,558	\$ 1,308	
155, HEALTH/PHYSICAL EDUCATION - ELEMENTARY, NON-PERSONNEL	\$ 1,600	\$ 2,200	\$ 600	
<b>155, HEALTH/PHYSICAL EDUCATION - ELEMENTARY , TOTAL</b>	<b>\$ 42,850</b>	<b>\$ 44,758</b>	<b>\$ 1,908</b>	

Description	FY18 BUDGET as of 2-1-18	FY19 PROPOSED BUDGET	CHANGE FROM FY18 to FY19
155, HEALTH/PHYSICAL EDUCATION - SECONDARY, PERSONNEL	\$ 99,855	\$ 105,338	\$ 5,483
155, HEALTH/PHYSICAL EDUCATION - SECONDARY, NON-PERSONNEL	\$ 1,700	\$ 4,000	\$ 2,300
<b>155 - HEALTH/PHYSICAL EDUCATION - SECONDARY, TOTAL</b>	<b>\$ 101,555</b>	<b>\$ 109,338</b>	<b>\$ 7,783</b>
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158, ART - ELEMENTARY, PERSONNEL	\$ 34,505	\$ 46,012	\$ 11,507
158, ART - ELEMENTARY, NON-PERSONNEL	\$ 4,945	\$ 4,945	\$ - \$ -
<b>158, ART - ELEMENTARY, TOTAL</b>	<b>\$ 39,450</b>	<b>\$ 50,957</b>	<b>\$ 11,507</b>
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158, ART - SECONDARY, PERSONNEL	\$ 130,507	\$ 133,769	\$ 3,262
158, ART - SECONDARY, PERSONNEL	\$ 11,190	\$ 11,070	\$ (120)
<b>158, ART - SECONDARY, TOTAL</b>	<b>\$ 141,697</b>	<b>\$ 144,839</b>	<b>\$ 3,142</b>
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161, MUSIC - ELEMENTARY, PERSONNEL	\$ 108,782	\$ 124,943	\$ 16,161
161, MUSIC - ELEMENTARY, NON-PERSONNEL	\$ 5,990	\$ 5,940	\$ (50)
<b>161, MUSIC - ELEMENTARY, TOTAL</b>	<b>\$ 114,772</b>	<b>\$ 130,883</b>	<b>\$ 16,111</b>
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161, MUSIC - SECONDARY, PERSONNEL	\$ 81,183	\$ 86,696	\$ 5,513
161, MUSIC - SECONDARY, NON-PERSONNEL	\$ 16,980	\$ 17,280	\$ 300
<b>161, MUSIC - SECONDARY, TOTAL</b>	<b>\$ 98,163</b>	<b>\$ 103,976</b>	<b>\$ 5,813</b>
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164, DRAMA - ELEMENTARY, PERSONNEL	\$ -	\$ -	\$ -
164, DRAMA - ELEMENTARY, NON-PERSONNEL	\$ 11,325	\$ 11,325	\$ -
<b>164, DRAMA - ELEMENTARY, TOTAL</b>	<b>\$ 11,325</b>	<b>\$ 11,325</b>	<b>\$ -</b>
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164, DRAMA - SECONDARY, PERSONNEL	\$ -	\$ -	\$ -
164, DRAMA - SECONDARY, NON-PERSONNEL	\$ 24,650	\$ 25,550	\$ 900
<b>164, DRAMA - SECONDARY, TOTAL</b>	<b>\$ 24,650</b>	<b>\$ 25,550</b>	<b>\$ 900</b>
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164, DRAMA - DISTRICT-WIDE, NON-PERSONNEL	\$ 20,200	\$ 20,300	\$ 100
<b>164, DRAMA - DISTRICT-WIDE, TOTAL</b>	<b>\$ 20,200</b>	<b>\$ 20,300</b>	<b>\$ 100</b>

EXPLANATION OF MAJOR CHANGES

Description	FY18 BUDGET as of 2-1-18	FY19 PROPOSED BUDGET	CHANGE FROM FY18 to FY19	EXPLANATION OF MAJOR CHANGES
170, TECHNOLOGY EDUCATION, DISTRICT-WIDE, PERSONNEL	\$ 122,130	\$ 121,021	\$ (1,109)	
<b>170, TECHNOLOGY EDUCATION, DISTRICT-WIDE, TOTAL</b>	<b>\$ 122,130</b>	<b>\$ 121,021</b>	<b>\$ (1,109)</b>	
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170, TECHNOLOGY EDUCATION, SECONDARY, PERSONNEL	\$ 141,410	\$ 144,874	\$ 3,465	
170, TECHNOLOGY EDUCATION, SECONDARY, NON-PERSONNEL	\$ 4,000	\$ 4,000	\$ -	
<b>170, TECHNOLOGY EDUCATION, SECONDARY, TOTAL</b>	<b>\$ 145,410</b>	<b>\$ 148,874</b>	<b>\$ 3,465</b>	
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176, TECHNOLOGY - ELEMENTARY, NON-PERSONNEL	\$ -	\$ 6,750	\$ 6,750	
<b>176, TECHNOLOGY - ELEMENTARY, TOTAL</b>	<b>\$ -</b>	<b>\$ 6,750</b>	<b>\$ 6,750</b>	
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176, TECHNOLOGY - SECONDARY, NON-PERSONNEL	\$ 17,138	\$ 45,165	\$ 28,027	Edgenuity, Quizlet moved from District to Mt. Everett
<b>176, TECHNOLOGY - SECONDARY, TOTAL</b>	<b>\$ 17,138</b>	<b>\$ 45,165</b>	<b>\$ 28,027</b>	
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176, TECHNOLOGY - DISTRICTWIDE, NON-PERSONNEL	\$ 126,529	\$ 105,914	\$ (20,615)	
<b>176, TECHNOLOGY - DISTRICTWIDE, TOTAL</b>	<b>\$ 126,529</b>	<b>\$ 105,914</b>	<b>\$ (20,615)</b>	School-based software moved from District to Schools; miscellaneous District software increases
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210, SPECIAL EDUCATION - DISTRICTWIDE, PERSONNEL	\$ 1,503,498	\$ 1,383,121	\$ (120,377)	Correction in classification of employee(s)
CONTRACT SERVICES - LEGAL - Sp	\$ 5,000	\$ 5,000	\$ -	
TEACHER SPECIALISTS	\$ 6,000	\$ 5,000	\$ (1,000)	
MEDICAL/THERAPEUTIC	\$ 158,100	\$ 157,500	\$ (600)	
PROFESSIONAL DEVELOPMENT	\$ 4,000	\$ 5,000	\$ 1,000	
TEXTBOOKS/RELATED MATERIALS	\$ -	\$ -	\$ -	
INSTRUCTIONAL MATERIALS	\$ 7,000	\$ 7,000	\$ -	
INSTRUCTIONAL EQUIPMENT	\$ -	\$ -	\$ -	
GENERAL SUPPLIES	\$ 1,500	\$ 1,500	\$ -	
OTHER INSTRUCTIONAL SERVICES	\$ 24,100	\$ 24,100	\$ -	
GUIDANCE/COUNSELING	\$ 21,700	\$ -	\$ (21,700)	
TESTING AND ASSESSMENT	\$ -	\$ -	\$ -	
PSYCHOLOGICAL SERVICES	\$ 32,000	\$ 32,500	\$ 500	
TRANSPORTATION	\$ 190,080	\$ 169,000	\$ (21,080)	
TUITION TO MA PUBLIC SCHOOLS	\$ -	\$ -	\$ -	
OUT-OF-STATE TUITION	\$ -	\$ -	\$ -	
TUITION-MA PRIVATE SCHOOLS	\$ 152,991	\$ 100,000	\$ (52,991)	
210, SPECIAL EDUCATION - NON-PERSONNEL	\$ 602,471	\$ 506,600	\$ (95,871)	
<b>210, SPECIAL EDUCATION - TOTAL</b>	<b>\$ 2,105,969</b>	<b>\$ 1,889,721</b>	<b>\$ (216,248)</b>	

Description	FY18 BUDGET as of 2-1-18	FY19 PROPOSED BUDGET	CHANGE FROM FY18 to FY19	EXPLANATION OF MAJOR CHANGES
215, SPECIAL NEEDS, ALTERNATIVE - PERSONNEL	\$ 252,415	\$ 326,781	\$ 74,366	Correction in classification of employee(s)
215, SPECIAL NEEDS, ALTERNATIVE - NON-PERSONNEL	\$ 4,100	\$ 5,600	\$ 1,500	
<b>215, SPECIAL NEEDS, ALTERNATIVE - TOTAL</b>	<b>\$ 256,515</b>	<b>\$ 332,381</b>	<b>\$ 75,866</b>	
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216, TITLE I RELATED SERVICES, ELEMENTARY - PERSONNEL	\$ 171,253	\$ 166,750	\$ (4,503)	
<b>216, TITLE I RELATED SERVICES, ELEMENTARY - TOTAL</b>	<b>\$ 171,253</b>	<b>\$ 166,750</b>	<b>\$ (4,503)</b>	
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217, ENGLISH LANGUAGE LEARNERS, DISTRICTWIDE - PERSONNEL	\$ 86,061	\$ 86,061	\$ -	
<b>217, ENGLISH LANGUAGE LEARNERS, DISTRICTWIDE - TOTAL</b>	<b>\$ 86,061</b>	<b>\$ 86,061</b>	<b>\$ -</b>	
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217, ENGLISH LANGUAGE LEARNERS, SECONDARY - NON-PERSONNEL	\$ 600	\$ 3,600	\$ 3,000	
<b>217, ENGLISH LANGUAGE LEARNERS, SECONDARY - TOTAL</b>	<b>\$ 600</b>	<b>\$ 3,600</b>	<b>\$ 3,000</b>	
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217, ENGLISH LANGUAGE LEARNERS, ELEMENTARY - NON-PERSONNEL	\$ 2,000	\$ 4,800	\$ 2,800	
<b>217, ENGLISH LANGUAGE LEARNERS, ELEMENTARY - TOTAL</b>	<b>\$ 2,000</b>	<b>\$ 4,800</b>	<b>\$ 2,800</b>	
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220 - COLLABORATIVE USE - DISTRICT-WIDE NON-PERSONNEL	\$ 5,000	\$ 2,000	\$ (3,000)	
220 - COLLABORATIVE USE - SECONDARY, NON-PERSONNEL	\$ 3,300	\$ 6,500	\$ 3,200	
<b>220 - COLLABORATIVE USE - TOTAL</b>	<b>\$ 8,300</b>	<b>\$ 8,500</b>	<b>\$ 200</b>	
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221 - VOCATIONAL TECH PROGRAMS - PERSONNEL	\$ 128,283	\$ 131,489	\$ 3,206	
221 - VOCATIONAL TECH PROGRAMS - NON-PERSONNEL	\$ 7,500	\$ 9,600	\$ 2,100	
<b>221 VOCATIONAL TECH PROGRAMS - TOTAL</b>	<b>\$ 135,783</b>	<b>\$ 141,089</b>	<b>\$ 5,306</b>	
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<b>305 SCHOOL COMMITTEE - TOTAL</b>	<b>\$ 58,736</b>	<b>\$ 71,900</b>	<b>\$ 13,164</b>	

Description	FY18 BUDGET as of 2-1-18	FY19 PROPOSED BUDGET	CHANGE FROM FY18 to FY19	EXPLANATION OF MAJOR CHANGES
<b>307 SCHOOL CHOICE TUITION AND USE OF CHOICE FUNDS</b>	\$ (320,000)	\$ (75,000)	\$ 245,000	From FY12 through FY14, the number of students choosing out of the district exceeded the number of students choosing in. We experienced a big increase in both net dollars and net students in FY17. In FY18, both net dollars and net students dropped down to figures comparable to FY16.
			\$ -	
310/1210 - ADMIN - SUPERINTENDENT - PERSONNEL	\$ 203,824	\$ 209,830	\$ 6,006	
310/1412 - ADMIN - BUSINESS ADMIN - PERSONNEL	\$ 213,563	\$ 218,413	\$ 4,851	
310/1420 - ADMIN - HUMAN RESOURCES - PERSONNEL	\$ 31,842	\$ 32,638	\$ 797	
310/2110 - ADMIN - CURRICULUM DIRECTOR	\$ 47,763	\$ 48,956	\$ 1,193	
310/2351 - ADMIN - PROFESSIONAL DEVELOP DIRECTOR	\$ 47,763	\$ 48,957	\$ 1,194	
<b>310 - DISTRICT-WIDE ADMINISTRATION, PERSONNEL</b>	<b>\$ 544,753</b>	<b>\$ 558,794</b>	<b>\$ 14,041</b>	
310/1210 - ADMIN - SUPERINTENDENT - NON-PERSONNEL	\$ 27,813	\$ 23,575	\$ (4,238)	
310/1230 - OTHER DISTRICT ADMIN - NON-PERSONNEL	\$ 400	\$ -	\$ (400)	
310/1410 - ADMIN - BUSINESS ADMIN - NON-PERSONNEL	\$ 31,839	\$ 30,639	\$ (1,200)	
310/1420 - ADMIN - HUMAN RESOURCES NON-PERSONNEL	\$ 21,700	\$ 18,300	\$ (3,400)	
310/2357 - ADMIN - PROF DEVEL - NON-PERSONNEL	\$ 48	\$ -	\$ (48)	
310/5500 - ADMIN - FIXED COSTS - NON-PERSONNEL	\$ 8,430	\$ 10,000	\$ 1,570	
<b>310 - DISTRICTWIDE ADMIN, NON-PERSONNEL</b>	<b>\$ 90,230</b>	<b>\$ 82,514</b>	<b>\$ (7,716)</b>	In FY18, we had implementation costs for the attendance management system and ClearGov.com. In addition, the Superintendent's visioning process was funded in FY18.
<b>310 - DISTRICT-WIDE ADMINISTRATION - TOTAL</b>	<b>\$ 634,983</b>	<b>\$ 641,308</b>	<b>\$ 6,325</b>	
PROF EMPLOYEE SEPARATION COSTS	\$ 21,000	\$ 10,000	\$ (11,000)	
CLERICAL EMPLOYEE SEPARATION COSTS	\$ -	\$ -	\$ -	
OTHER EMPLOYEE SEPARATION COSTS	\$ 2,000	\$ -	\$ (2,000)	
<b>310/5150 - EMPLOYEE SEPARATION COSTS</b>	<b>\$ 23,000</b>	<b>\$ 10,000</b>	<b>\$ (13,000)</b>	Anticipating fewer retirements in FY19.
315 - STUDENT SERVICES ADMIN - PERSONNEL	\$ 168,936	\$ 177,200	\$ 8,263	
315 - STUDENT SERVICES ADMIN - NON-PERSONNEL	\$ 3,250	\$ 3,250	\$ -	
<b>315 - STUDENT SERVICES ADMIN - TOTAL</b>	<b>\$ 172,186</b>	<b>\$ 180,450</b>	<b>\$ 8,263</b>	
325 - ATHLETICS - MT EVERETT - PERSONNEL	\$ 77,670	\$ 78,000	\$ 330	
325 - ATHLETICS - MT EVERETT - NON-PERSONNEL	\$ 109,830	\$ 110,830	\$ 1,000	
<b>325 - ATHLETICS - MT EVERETT - TOTAL</b>	<b>\$ 187,500</b>	<b>\$ 188,830</b>	<b>\$ 1,330</b>	



Description	FY18 BUDGET as	FY19 PROPOSED	CHANGE FROM FY18	
	of 2-1-18	BUDGET	to FY19	
330 EXTRA ACTIVITIES, DISTRICT - PERSONNEL	\$ 9,000	\$ 11,900	\$ 2,900	
330 EXTRA ACTIVITIES, DISTRICT - NON-PERSONNEL	\$ 200	\$ 1,000	\$ 800	\$ -
<b>330 EXTRA ACTIVITIES, DISTRICT - TOTAL</b>	<b>\$ 9,200</b>	<b>\$ 12,900</b>	<b>\$ 3,700</b>	<b>\$ -</b>
330 EXTRA ACTIVITIES, ELEMENTARY - PERSONNEL	\$ -	\$ 600	\$ 600	
<b>330 EXTRA ACTIVITIES, ELEMENTARY - TOTAL</b>	<b>\$ -</b>	<b>\$ 600</b>	<b>\$ 600</b>	<b>\$ -</b>
330 EXTRA ACTIVITIES, MT EVERETT - PERSONNEL	\$ 19,000	\$ 14,800	\$ (4,200)	
330 EXTRA ACTIVITIES, MT EVERETT - NON-PERSONNEL	\$ 11,000	\$ 11,200	\$ 200	
<b>330 EXTRA ACTIVITIES, MT EVERETT - TOTAL</b>	<b>\$ 30,000</b>	<b>\$ 26,000</b>	<b>\$ (4,000)</b>	
			\$ -	
335 GUIDANCE/COUNSELING - ELEMENTARY, NON-PERSONNEL	\$ 2,200	\$ 3,600	\$ 1,400	
<b>335 GUIDANCE/COUNSELING - ELEMENTARY - TOTAL</b>	<b>\$ 2,200</b>	<b>\$ 3,600</b>	<b>\$ 1,400</b>	
335 GUIDANCE/COUNSELING - SECONDARY - PERSONNEL	\$ 172,678	\$ 176,856	\$ 4,178	
335 GUIDANCE/COUNSELING - SECONDARY - NON-PERSONNEL	\$ 1,995	\$ 2,025	\$ 30	
<b>335 GUIDANCE/COUNSELING - SECONDARY - TOTAL</b>	<b>\$ 174,673</b>	<b>\$ 178,881</b>	<b>\$ 4,208</b>	
			\$ -	
340, SCHOOL HEALTH SERVICES - ELEMENTARY, PERSONNEL	\$ 76,770	\$ 69,438	\$ (7,332)	
<b>340, SCHOOL HEALTH SERVICES - ELEMENTARY, TOTAL</b>	<b>\$ 76,770</b>	<b>\$ 69,438</b>	<b>\$ (7,332)</b>	
340, SCHOOL HEALTH SERVICES - SECONDARY, PERSONNEL	\$ 53,149	\$ 54,478	\$ 1,329	
<b>340, SCHOOL HEALTH SERVICES -SECONDARY, TOTAL</b>	<b>\$ 53,149</b>	<b>\$ 54,478</b>	<b>\$ 1,329</b>	
340, SCHOOL HEALTH SERVICES - DISTRICTWIDE, PERSONNEL	\$ 6,600	\$ 7,880	\$ 1,280	
340, SCHOOL HEALTH SERVICES - DISTRICTWIDE, NON-PERSONNEL	\$ 7,100	\$ 8,900	\$ 1,800	
<b>340, SCHOOL HEALTH SERVICES -DISTRICTWIDE, TOTAL</b>	<b>\$ 13,700</b>	<b>\$ 16,780</b>	<b>\$ 3,080</b>	
355 - LIBRARY/MEDIA - ELEMENTARY - PERSONNEL	\$ 78,524	\$ 80,486	\$ 1,962	
355 - LIBRARY/MEDIA - ELEMENTARY -NON- PERSONNEL	\$ 7,350	\$ 10,150	\$ 2,800	
<b>355 - LIBRARY/MEDIA - ELEMENTARY - TOTAL</b>	<b>\$ 85,874</b>	<b>\$ 90,636</b>	<b>\$ 4,762</b>	

EXPLANATION OF MAJOR CHANGES

Expanding the "Second Steps" social/emotional learning program, and purchasing materials for Responsive Classroom.

Discovery Streaming software is now budgeted at the school level, rather than the district level.

Description	FY18 BUDGET as of 2-1-18	FY19 PROPOSED BUDGET	CHANGE FROM FY18 to FY19	EXPLANATION OF MAJOR CHANGES
355 - LIBRARY/MEDIA - SECONDARY - PERSONNEL	\$ 64,448	\$ 66,059	\$ 1,611	
355 - LIBRARY/MEDIA-SECONDARY - NON-PERSONNEL	\$ 11,000	\$ 11,500	\$ 500	
<b>355 - LIBRARY/MEDIA - SECONDARY - TOTAL</b>	<b>\$ 75,448</b>	<b>\$ 77,559</b>	<b>\$ 2,111</b>	
410 CUSTODIAL SERVICES - PERSONNEL	\$ 363,252	\$ 360,187	\$ (3,065)	
410 CUSTODIAL SERVICES - NON-PERSONNEL	\$ 54,600	\$ 58,600	\$ 4,000	
<b>410 CUSTODIAL SERVICES - TOTAL</b>	<b>\$ 417,852</b>	<b>\$ 418,787</b>	<b>\$ 935</b>	
420 MAINTENANCE OF GROUNDS - PERSONNEL	\$ 154,065	\$ 58,535	\$ (95,530)	Corrected classification of one (1) position and prorated cost of Director of B&G among three programs
420 MAINTENANCE OF GROUNDS - NON-PERSONNEL	\$ 18,500	\$ 18,500	\$ -	
<b>420 MAINTENANCE OF GROUNDS - ALL</b>	<b>\$ 172,565</b>	<b>\$ 77,035</b>	<b>\$ (95,530)</b>	
430 MAINTENANCE OF BUILDINGS - PERSONNEL	\$ -	\$ 62,194	\$ 62,194	Corrected classification of one (1) position and prorated cost of Director of B&G among three programs
430 MAINTENANCE OF BUILDINGS - NON-PERSONNEL	\$ 57,775	\$ 63,775	\$ 6,000	
<b>430 MAINTENANCE OF BUILDINGS - TOTAL</b>	<b>\$ 57,775</b>	<b>\$ 125,969</b>	<b>\$ 68,194</b>	
440 MAINTENANCE OF EQUIPMENT, NON-PERSONNEL	\$ 40,562	\$ 43,500	\$ 2,938	
<b>440 MAINTENANCE OF EQUIPMENT - TOTAL</b>	<b>\$ 40,562</b>	<b>\$ 43,500</b>	<b>\$ 2,938</b>	
450 HEATING OF BUILDINGS, NON-PERSONNEL	\$ 126,612	\$ 148,450	\$ 21,838	
<b>450 HEATING OF BUILDINGS (4120 HEATING OF BUILDINGS)</b>	<b>\$ 126,612</b>	<b>\$ 148,450</b>	<b>\$ 21,838</b>	New contract; plus adjustments based on FY18 actual
ELECTRICITY - TOTAL	\$ 109,252	\$ 137,500	\$ 28,248	Adjustments based on actual electricity needs in FY18, 58% increase in water rates proposed.
TELEPHONE - TOTAL	\$ 25,557	\$ 27,000	\$ 1,443	
GAS - TOTAL	\$ 3,300	\$ 5,700	\$ 2,400	
WATER - TOTAL	\$ 12,231	\$ 15,473	\$ 3,242	
ENERGY/ ELECTRIC, SOLAR NET METERING FEES	\$ 75,000	\$ 75,000	\$ -	
<b>450 ENERGY &amp; UTILITIES (4130 UTILITY SERVICES)</b>	<b>\$ 225,340</b>	<b>\$ 260,673</b>	<b>\$ 35,333</b>	

Description	FY18 BUDGET as	FY19 PROPOSED	CHANGE FROM FY18		EXPLANATION OF MAJOR CHANGES
	of 2-1-18	BUDGET	to FY19		
POSTAGE/GENERAL SUPPLIES	\$ 2,200	\$ 2,200	\$ -		Addition of a School Resource Officer in FY18, for which the District is covering 50% of the cost. 100% of the cost to be incurred in FY19; school supplies purchases based on current year's expenditures
DISTRICTWIDE - PD	\$ 2,800	\$ 3,000	\$ 200		
SCHOOL RESOURCE OFFICER - CONTRACTED SERVICE	\$ 4,000	\$ 8,000	\$ 4,000		
SUPPLIES-NON-INSTR-GENERAL DISTRICT SCHOOL SUPPLIES	\$ 15,000	\$ 20,000	\$ 5,000		
GROUP PURCHASING MEMBERSHIP FEE	\$ 75	\$ 75	\$ -		
GENERAL SUPPLIES-MAKERS SPACE	\$ 1,000	\$ 1,000	\$ -		
SHORT TERM INTEREST/GENERAL ADMIN	\$ 1,000	\$ 1,000	\$ -		
<b>510 GENERAL/DISTRICT</b>	<b>\$ 26,075</b>	<b>\$ 35,275</b>	<b>\$ 9,200</b>		
511 - FOOD SERVICES, PERSONNEL	\$ 56,307	\$ 38,437	\$ (17,870)	\$ -	Full year of having a shared position for Food Services/Buildings & Grounds
511 - FOOD SERVICES, NON-PERSONNEL	\$ -	\$ -	\$ -		
<b>511 FOOD SERVICES</b>	<b>\$ 56,307</b>	<b>\$ 38,437</b>	<b>\$ (17,870)</b>		
512 TRANSP, OTHER THAN TO AND FROM SCHOOL - ELEMENTARY - NON-PERSONNEL	\$ 2,400	\$ 2,500	\$ 100		Planning for increased costs on aging Marshmallow Buses and van
512 TRANSP, OTHER THAN TO AND FROM SCHOOL - SECONDARY - NON-PERSONNEL	\$ -	\$ -	\$ -		
512 TRANSP - OTHER THAN TO AND FROM SCHOOL - DISTRICTWIDE - NON-PERSONNEL	\$ 3,500	\$ 7,500	\$ 4,000		
<b>512 TRANSP - OTHER THAN TO AND FROM SCHOOL - TOTAL</b>	<b>\$ 5,900</b>	<b>\$ 10,000</b>	<b>\$ 4,100</b>		
<b>512 TRANSPORTATION - TO AND FROM SCHOOL - NON-PERSONNEL</b>	<b>\$ 1,175,400</b>	<b>\$ 1,171,168</b>	<b>\$ (4,232)</b>		
EXPENDITURES FROM TRANSPORTATION SAVINGS FUND	\$ -	\$ (28,000)	\$ (28,000)		
<b>512 - LESS AMOUNT TO BE FUNDED BY TRANSPORTATION SAVINGS FUND</b>	<b>\$ -</b>	<b>\$ (28,000)</b>	<b>\$ (28,000)</b>	<b>\$ -</b>	
<b>512 TRANSPORTATION - TOTAL</b>	<b>\$ 1,181,300</b>	<b>\$ 1,153,168</b>	<b>\$ (28,132)</b>		
PROPERTY & CASUALTY INSURANCE	\$ 48,000	\$ 48,000	\$ -		
INSURANCE - WORKERS COMP	\$ 75,000	\$ 75,000	\$ -		
<b>513 - INSURANCE, NOT EMPLOYEE</b>	<b>\$ 123,000</b>	<b>\$ 123,000</b>	<b>\$ -</b>		
<b>513 INSURANCE - TOTAL</b>	<b>\$ 123,000</b>	<b>\$ 123,000</b>	<b>\$ -</b>		
<b>515 DUPLICATING/PRINTING - NON-PERSONNEL</b>	<b>\$ 85,200</b>	<b>\$ 85,579</b>	<b>\$ 379</b>		
<b>515 DUPLICATING/PRINTING</b>	<b>\$ 85,200</b>	<b>\$ 85,579</b>	<b>\$ 379</b>		
COUNTY RETIREMENT ASSESSMENT	\$ 448,903	\$ 463,669	\$ 14,766		Anticipating lower costs for unemployment for FY19.
MEDICARE	\$ 125,000	\$ 126,000	\$ 1,000		
HEALTH/DENTAL/LIFE/DISABILITY	\$ 2,376,758	\$ 2,376,758	\$ -		
UNEMPLOYMENT EXPENSE	\$ 102,819	\$ 50,000	\$ (52,819)		
MEDICARE PART B PENALTIES	\$ 9,500	\$ 10,000	\$ 500		
RETIREES BENEFITS	\$ 710,000	\$ 710,000	\$ -		
RETIREES - UNUSED SICKLEAVE CO	\$ -	\$ -	\$ -		
<b>520 EMPLOYEE BENEFITS</b>	<b>\$ 3,772,980</b>	<b>\$ 3,736,427</b>	<b>\$ (36,553)</b>		

Description	FY18 BUDGET as of 2-1-18	FY19 PROPOSED BUDGET	CHANGE FROM FY18 to FY19	EXPLANATION OF MAJOR CHANGES
525 SUBSTITUTES - PERSONNEL	\$ 151,985	\$ 151,985	\$ 0	
<b>525 SUBSTITUTES - TOTAL</b>	<b>\$ 151,985</b>	<b>\$ 151,985</b>	<b>\$ 0</b>	
530 - PROFESSIONAL DEVELOPMENT, DISTRICTWIDE - PERSONNEL	\$ 5,000	\$ 5,000	\$ -	
530 - PROFESSIONAL DEVELOPMENT, DISTRICTWIDE - NON-PERSONNEL	\$ 44,500	\$ 50,050	\$ 5,550	
<b>530 PROFESSIONAL DEVELOPMENT - DISTRICTWIDE</b>	<b>\$ 49,500</b>	<b>\$ 55,050</b>	<b>\$ 5,550</b>	
INSTR MATERIALS - ASSESSMENT	\$ -	\$ -	\$ -	
SUPPLIES - TESTING and ASSESSMENT	\$ -	\$ -	\$ -	
BREAKFASTS - MCAS	\$ 3,850	\$ -	\$ (3,850)	
<b>540 - DISTRICT TESTING/ASSESSMENT - NON-PERSONNEL</b>	<b>\$ 3,850</b>	<b>\$ -</b>	<b>\$ (3,850)</b>	
<b>540 DISTRICT TESTING/ASSESSMENT - TOTAL</b>	<b>\$ 3,850</b>	<b>\$ -</b>	<b>\$ (3,850)</b>	
SHORT-TERM INTEREST -BANs	\$ 26,250	\$ -	\$ (26,250)	Use of MSBA funding and unexpended bond money from FY18 to reduce bond capital assessment.
CAPITAL EXPENDITURES	\$ 367,076	\$ 377,076	\$ 10,000	
PICK-UP, WITH PLOW	\$ 12,790	\$ 12,790	\$ (0)	
12-PASSENGER VAN	\$ 10,134	\$ 10,134	\$ (0)	
LONG-TERM DEBT - PRINCIPAL	\$ 280,000	\$ 260,000	\$ (20,000)	
<b>LESS USE OF MSBA FUNDING AND PRIOR YEAR UNEXPENDED BOND MONEY TO REDUCE COST TO GENERAL FUND</b>		\$ (63,547)	\$ (63,547)	
LONG-TERM DEBT - INTEREST	\$ 150,000	\$ 126,350	\$ (23,650)	
<b>610 CAPITAL COSTS - TOTAL</b>	<b>\$ 846,250</b>	<b>\$ 722,803</b>	<b>\$ (123,447)</b>	
VEHICLE USE - COMMUNITY SERVIC	\$ 5	\$ -	\$ (5)	
<b>620 - COMMUNITY SERVICE - NON-PERSONNEL</b>	<b>\$ 5</b>	<b>\$ -</b>	<b>\$ (5)</b>	
<b>TOTAL - OPERATING, TRANSP &amp; CAPITAL (including Roof/Boiler Bond)</b>	<b>\$ 16,366,713</b>	<b>\$ 16,739,797</b>	<b>\$ 373,084</b>	<b>2.28%</b>