

READING PUBLIC SCHOOLS

Fiscal Year 2021

Superintendent's Recommended Budget

July 1, 2020 – June 30, 2021

School Committee Members

Charles Robinson, Chairperson
Jeanne Borawski, Vice Chairperson
Patricia Calley
Dr. Linda Snow Dockser
John Parks
Thomas Wise

Superintendent of Schools

John F. Doherty, Ed.D.

Reading Public Schools
82 Oakland Road
Reading, Massachusetts

| | |
|----------|---|
| Website | http://reading.k12.ma.us |
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| Twitter | https://twitter.com/ReadingSchools |

January 6, 2020

District Administrators

Gail Dowd, C.P.A., Chief Financial Officer
Christine Kelley, Assistant Superintendent for Learning & Teaching
Jennifer Stys, Ed.D., Director of Student Services
Kelley Bostwick, RISE Preschool Director
Jennifer Allard, Human Resources Administrator
Julian Carr, Network Manager
Danielle Collins, Director of School Nutrition
Mary Giuliana, Director of Nursing
Grant Hightower, METCO Director
Joseph Huggins, Director of Facilities
Christopher Nelson, Director of Community and Adult Education

School Administrators

Reading Memorial High School

Kathleen Boynton, Principal
Craig Murray, Assistant Principal
Jessica Theriault, Assistant Principal
Thomas Zaya, Assistant Principal, Athletics & Extra-curricular Activities

A.W. Coolidge Middle School

Sarah Marchant, Principal
Brienne Karow, Assistant Principal

W.S. Parker Middle School

Richele Shankland, Principal
Brendan Norton, Assistant Principal

Alice Barrows Elementary School

Beth Leavitt, Principal

Birch Meadow Elementary School

Julia Hendrix, Principal

Joshua Eaton Elementary School

LisaMarie Ippolito, Principal

J.W. Killam Elementary School

Sarah Leveque, Principal

Wood End Elementary School

Joanne King, Ed.D., Principal

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Introductory Section

Superintendent's Message and Budget Summary Overview

I respectfully present to the School Committee and the Greater Reading Community the FY21 Superintendent's Recommended Budget of \$48,419,663 representing an increase of \$1,652,315 or 3.5% over the FY20 budget. The increases are broken down by non-accommodated costs (all costs except special education out of district transportation and tuition and one community priority) which increased by 3.32% over the FY20 Budget and accommodated costs (special education out of district transportation and tuition and one community priority) which increased by 5.24% over the FY20 Budget.

This recommended budget is balanced and aligns with the budget guidance that we received from the Reading Finance Committee on October 16, 2019 and subsequent discussions with the Town Manager and Town Accountant. The Finance Committee's recommended guidance is based on an analysis of current and future town revenue and expense projections of the Community.

The budget message for this year continues to be positive and builds on the momentum of last year with no reductions in personnel or services. This budget emphasizes strong fiscal practices and human resource management while strengthening our PreK-12 curriculum and instructional practices and continuing to build and develop outstanding in-district special education programs.

The Superintendent's Recommended FY21 budget includes funding to primarily address the following financial drivers:

- Funding of all contractual step and COLA increases for represented and non-represented employees. FY21 will be the third and final year of all collective bargaining agreements.
- Known out of district special education tuition and transportation expenses reflecting known and anticipated increased rates, as well as changes and potential changes in types of placements.
- The second year of a three-year funding cycle for social studies curriculum and training to align with the Massachusetts Social Studies Curriculum Frameworks.
- Funding for curriculum materials, curriculum software, and professional development for Algebra 1 and Grade 7-12 Foreign Language. We are currently in the process of reviewing possible resources for the 2020-2021 school year.
- Funding for a dyslexia screener for early elementary students. We are in the process of piloting and researching potential tools for the 2020-2021 school year.
- Contractual increase in regular day, athletics and extra-curricular transportation per the final year of the transportation contract.
- The net addition of 0.54 FTE Special Education Paraeducators, 1.6 FTE Special Education Teachers and related service providers, and 1.0 FTE Payroll/HR Administrative Assistant (Community Priority) due to current and anticipated in-district special education programmatic needs and overall district needs. The breakdown is as follows:

- 0.43 FTE Special Education Program Paraeducator at Killam (Hired in FY20)
- 0.32 FTE Special Education Occupational Therapy Assistant for the district (Increase in FTE in FY20)
- 0.50 FTE Special Education Program Teacher at Killam (Increase in FTE in FY20)
- 0.10 FTE Physical Therapist for District (Increase in FTE in FY20)
- 0.10 FTE adjustment districtwide for special education paraeducator support (Anticipated for FY21)
- 1.0 FTE Payroll/HR Administrative Assistant (Community Priority - To be hired in FY20)
- 0.4 FTE Special Education Occupational Therapist (Anticipated for FY21)
- 0.6 FTE Speech and Language Pathologist (Anticipated for FY21)

In addition, we continue to closely monitor our revolving accounts and are recommending the following adjustments to those account offsets (see Figure 1 below) in the FY21 budget totaling a net overall increase of \$100,000. Refer to Figures 34 and 35 for a more detailed description of these accounts. An overall analysis is being conducted with the Chief Financial Officer, Director of Community and Adult Education, RISE Pre-School Director and the Director of Student Services to review the fee and expense structure of each program to determine if any additional adjustments may be needed in future years.

Figure 1: Revolving Account Offset Changes to Budget

| Revolving Account | Change to Offset |
|----------------------------------|-------------------|
| Full Day Kindergarten | \$ 65,000 |
| Athletics | 30,000 |
| Extended Day | 5,000 |
| RISE Pre-School | 20,000 |
| Use of School Property | - |
| Special Education Tuition | (30,000) |
| Extra-Curricular | 10,000 |
| Coolidge Extra-Curricular | - |
| Parker Extra-Curricular | - |
| Total Increase in Offsets | \$ 100,000 |

Not included in this budget are any unanticipated costs associated with increases in student enrollment, homeless students, English Language Learner students, or extraordinary special education costs related to out of district placement tuition, transportation, or other services as required by a student's individualized education plan. We closely track additional potential cost increases throughout the fiscal year, and we will keep the Committee informed if any unanticipated costs emerge.

In addition to the above financial drivers, the FY21 budget strives to address our District Improvement Plan and Superintendent Goals. During FY21 (2020-21 school year), we will begin a new District Improvement Plan which will most likely focus on some, or all, of the following areas:

- Decreasing the equity gap between high needs students and the general population of students
- Refine and Support Data Systems
- Evaluate and Refine Standards Based Instructional Systems
- Monitor Student Social Emotional Growth and Refine Systems of Support
- Improve Physical and Psychological Security of Schools

- Develop a Multi-Year Capital Plan to Upgrade and Improve School Facilities
- Design a Community Portrait of the Graduate

This budget also prioritizes maintaining adequate class sizes of 18 to 22 students in kindergarten through Grade 2, maintaining the middle school interdisciplinary model, and addressing the results of the RMHS NEASC Self-study and preparing for the upcoming decennial visit.

In Closing

In conclusion, we are grateful for the financial and community support that we have received and as a result, our district will be able to provide the necessary resources to stay focused on the academic, social, emotional, and behavioral well-being of our students. The Superintendent's Recommended FY21 budget reflects those priorities. While we are proud of the fact that we are a district that is on the forefront in many areas, we have challenges that lie ahead, including addressing the needs of our students with disabilities, educational space needs and improving the social and emotional well-being of our students. We are proud of the work that our teachers and administrators do every day to improve teaching and learning in our district. In addition, we have enthusiastic and respectful students who arrive to school every day eager to learn. This is a testament to our parents and our community who value the importance of education and the role that it needs to play in a community. There is no question that a major indicator of the quality of life for everyone in a community can be measured by the quality of its schools and by a community's commitment to its children. In this way, the quality of a school district affects every single person in a community, and the Town of Reading is no exception.

We appreciate the support that we have received from the community in the past and we look forward to working with the School Committee and town officials during this budget process.

Budget Process and Timeline

Based on known and projected needs, district and school administrators developed the FY21 Superintendent's Recommended Budget using the financial guidance provided by the Finance Committee in October 2019. This process will continue throughout the month of January when budget presentations for each cost center will be given to the School Committee, who will deliberate the Superintendent's Recommended budget and take a final vote on January 27, 2020.

The budget process for the next fiscal year begins 11 months in advance with the analysis of enrollment and performance data; the development and refinement of district, school, and educator goals based on the needs of students and performance gaps; and the identification of resources needed to achieve effective progress towards those goals and objectives. This part of the process begins at the start of the school year and is completed by the end of October.

In mid-October, as part of the budget process, the town convenes its annual Financial Forum, a joint meeting of the elected and appointed Boards and Committees. At this time, the town establishes its revenue projection as well as its estimate of its "accommodated costs," which are the fixed costs to which available revenues are first allocated. These costs include employee and retiree health insurance, debt service, energy and utility expenses, and special education tuition and transportation expenses. In FY21, accommodated costs also include funding for a community priority for a 1.0 FTE Payroll/HR Administrative Assistant for the School Department budget. The accommodated cost expenses are subtracted from available revenues and the remaining revenues are allocated to municipal and school

budgets based on a historical ratio of 64.1 percent of the net revenue allocated to the school department budget and 35.9 percent to the municipal government.

During the next step of the budget process which occurs in early to late-November, the Chief Financial Officer distributes budget development guidelines and instructions to district and school administrators. Department and school budget requests are then submitted to the Finance Office by the end of November. Throughout November and December, the Superintendent and the Chief Financial Officer review the budget requests as well as the programmatic and financial implications of these requests taken as a whole. By late December, the Superintendent determines the size and scope of the budget.

In early January, the Superintendent's Recommended Budget is submitted to the School Committee for consideration. The FY21 Superintendent's Recommended Budget will be presented on the following dates:

- Monday, January 6 (Overview, Administration, District Wide, Facilities Cost Centers, FY21 Capital)
- Thursday, January 16 (Regular Day, Special Education)
- Thursday, January 23 (Public Hearing)
- Monday, January 27 (School Committee Vote on FY21 Budget)

During the month of January, the Superintendent, Chief Financial Officer, Assistant Superintendent, Director of Student Services, as well as District Administrators present the program budgets to the School Committee for review and deliberation. The School Committee either requests changes to the budget or adopts the budget as proposed.

On January 27th, the School Committee is scheduled to vote and adopt a budget to present to the Town Manager. Once adopted by the School Committee, the budget is then delivered to the Town Manager who, in accordance with Town Charter, must submit a balanced budget to the Finance Committee in February. The Town Manager then presents a full Town budget to the Finance Committee which is within the available revenues for the Town. During February and March, the Finance Committee reviews the budgets of each municipal department, including the School Department. As part of this process, the School Committee, Superintendent, and Chief Financial Officer present their budget requests to the Finance Committee. The Finance Committee takes a vote on each departmental budget in Mid-March. It is the responsibility of the Finance Committee to make recommendations to Town Meeting on each departmental request. By statute, Town Meeting can only vote the "bottom line" of the School Committee budget. It may vote to increase or reduce the total dollar value, but it cannot specify the line item to which the increase or decrease is to be made. Annual Town Meeting is scheduled for April 27, 30, and May 4 and 7, 2020. Once approved, the School Department's FY21 General Fund Appropriation is set and is implemented for the fiscal year beginning on July 1, 2020.

Overview of FY21 Superintendent's Recommended Budget by Cost Center

FY21 Expenses by Cost Center

The FY21 Superintendent's Recommended Budget is organized into five Cost Centers, representing the high-level program categories that comprise the District Budget. These cost centers align to the MA DESE Program Categories and include Administration, Regular Day, Special Education, Other District Programs (which includes Health Services, Athletics, Extra-curricular Activities, and District-wide Technology), and School Facilities. These cost centers were established as such by a vote of the School Committee. In accordance with that vote, the Administration is authorized to transfer funds within any

cost center. The Administration must, however, obtain approval of the School Committee to transfer funds between Cost Centers.

As shown in Figure 2 below, the FY21 Superintendent's Recommended Budget reflects an increase of 3.5%. The largest dollar increase to the budget is in the Special Education Cost Center (\$772,212). This increase accounts for 47% of the total increase of \$1,652,315. The reasons for these increases are highlighted in the Budget Drivers section of this Executive Summary and described in more detail in the Financial Section of this budget document.

Figure 2: Expenditures by Cost Center

| | Actual Expended FY17 | Actual Expended FY18 | Actual Expended FY19 | Adopted Budget FY20 | Requested Budget FY21 | % Change |
|------------------------------|----------------------|----------------------|----------------------|---------------------|-----------------------|----------|
| Administration | \$ 908,483 | \$ 904,568 | \$ 1,018,321 | \$ 1,093,892 | \$ 1,205,585 | 10.2% |
| Regular Day | 23,908,691 | 23,875,261 | 25,252,697 | 27,015,632 | 27,764,234 | 2.8% |
| Special Education | 11,723,881 | 12,589,236 | 13,746,776 | 15,227,638 | 15,999,850 | 5.1% |
| School Facilities | 1,238,283 | 1,155,318 | 1,302,588 | 1,388,844 | 1,427,974 | 2.8% |
| Districtwide Programs | 1,786,694 | 1,711,896 | 1,879,817 | 2,041,343 | 2,022,019 | -0.9% |
| Grand Total | \$ 39,566,032 | \$ 40,236,279 | \$ 43,200,199 | \$ 46,767,348 | \$ 48,419,663 | 3.5% |

Below is a summary, by cost center, that highlights the major financial drivers. Details of each cost center can be found in the Financial Section of this document.

Administration Cost Center

FY21 Superintendent's Recommended Budget: 1,205,585

FY20 Adopted Budget: \$1,093,892

\$ Increase: \$111,693 (10.2%)

The budget assumes a cost of living adjustment for the central office administrative staff, the Human Resources Administrator, the Chief Financial Officer, Assistant Superintendent of Learning and Teaching. The salary for the Superintendent of Schools represents guidance provided to the Chief Financial Officer from the School Committee as part of the overall budget development process. It should be noted that all salaries for non-represented staff represent placeholders in the budget and not actual salaries. The final determination for annual salaries of all non-represented personnel, except for the Superintendent, will be made by the Superintendent in June for the next fiscal year. The School Committee will determine the Superintendent's annual salary for the next fiscal year.

In the FY21 Budget, there is an additional 1.0 Payroll/HR Administrative Assistant to offset the shifting of 0.4 FTE town support back to the municipal (town) government and a significant increase in the School and Town HR/Payroll activity. This is a Community Priority accommodated cost in FY21. There is an increase of \$7,280 in labor counsel services due to commencing collective bargaining with all five collective bargaining units in FY21. In addition, there is an increase of \$5,000 in the Extended Day Revolving account offset due to increased administrative staff time to support the program (including payroll, accounts payable, accounts receivable, human resources support, procurement support and overall District Administration support).

Regular Day Cost Center

FY21 Superintendent's Recommended Budget: \$27,764,274

FY20 Adopted Budget: \$27,015,632

\$ Increase: \$748,602 (2.8%)

The largest cost center in the budget includes cost of living adjustments, salary steps, and column increases for regular education teachers, regular education paraeducators and tutors, and school secretaries according to collective bargaining agreements. There are also cost of living adjustments for non-represented personnel including building level administrators and curriculum coordinators. It should be noted that all salaries for non-represented staff represent placeholders in the budget and not actual salaries. The final determination for annual salaries of all non-represented personnel within the Regular Day Cost Center will be made by the Superintendent in June for the next fiscal year. There is no additional staffing allocated in the regular day cost center for FY21, however, there are some shifts of elementary teachers between schools to accommodate changes in student enrollment. The Regular Day budget reflects a 0.4 reduction in the Data Coach position with the additional funds being reallocated to curriculum software expenses for analytical tools. The reduction occurred in FY19 and is anticipated to be consistent in FY20.

Expense increases include a contractual increase in regular day mandatory bus transportation. The increase in transportation also reflects a slight reduction in the number of paying students on the non-mandated bus as well as changes in the number of students identified as homeless which we are required to pay for transportation. There are also increases in curriculum materials, curriculum software, and professional development for the purchase and training of social studies curriculum implementation (Year 2), Algebra 1 materials, Foreign Language materials, and a new early childhood dyslexia screener. In addition, there is an increase in the full day kindergarten tuition revolving account offset of \$65,000 due to a steady increase in full day kindergarten tuition paying students.

Special Education Cost Center

FY21 Superintendent's Recommended Budget: \$15,999,850

FY20 Adopted Budget: \$15,227,638

\$ Increase: \$772,212 (5.1%)

The increase in this cost center is due to cost of living adjustments, salary steps, and column increases for special education teachers and therapists, and special education paraeducators according to collective bargaining agreements. In addition, there is a net addition of 0.54 FTE Special Education Paraeducators and 1.6 FTE Special Education Teachers and related service providers due to current and anticipated in-district special education programmatic needs. The breakdown is as follows:

- 0.43 FTE Special Education Program Paraeducator at Killam (Hired in FY20)
- 0.32 FTE Special Education Occupational Therapy Assistant for the district (Increase in FTE in FY20)
- 0.50 FTE Special Education Program Teacher at Killam (Increase in FTE in FY20)
- 0.10 FTE Physical Therapist for District (Increase in FTE in FY20)
- 0.10 FTE adjustment districtwide for special education paraeducator support (Anticipated for FY21)
- 0.4 FTE Special Education Occupational Therapist (Anticipated for FY21)

- 0.6 FTE Speech and Language Pathologist (Anticipated for FY21)
- There are also transfers of FTE's between the Elementary Schools and the High School due to programmatic and student needs.

There are also cost of living adjustments for special education administrators and other non-represented special education employees. It should be noted that all salaries for non-represented staff represent placeholders in the budget and not actual salaries. The final determination for annual salaries of all non-represented personnel within the Special Education Cost Center will be made by the Superintendent in June for the next fiscal year. Expense increases include known increases in special education out of district tuition and transportation. In addition, there is a decrease in the special education tuition revolving account offset of \$30,000 due to less students being tuitioned into our in-district programs from other school districts next year. Currently there is projected to be one student tuitioned in for the upcoming fiscal year. There is also a \$20,000 increase in the RISE tuition revolving account offset to appropriately balance the amount of the offset with the tuition revenue that is being collected and the associated salary costs of the program

Not included in this budget are any unanticipated costs related to out of district placement tuition, transportation, or other services as required by a student's individualized education plan. We closely track additional potential cost increases throughout the fiscal year, and we will keep the Committee informed if any unanticipated costs emerge.

School Facilities Cost Center

FY21 Superintendent's Recommended Budget: \$1,427,974

FY20 Adopted Budget: \$1,388,844

\$ Increase: \$39,130 (2.8%)

Built into this cost center are cost of living adjustments and salary steps for school custodians according to collective bargaining agreements. In addition, there is also a cost of living adjustments for the non-represented employee. An increase has been allocated in the custodial overtime line item to provide additional funding for coverage for vacation and leaves of absence within the department, as well as to assist in snow removal during winter months. In addition, there is the elimination of the 0.4 FTE Facilities Rental Coordinator. The duties and responsibilities of this position have been absorbed by other members of the Facilities Department. Also reflected is the costs associated with the new three-year contractual cleaning contract executed this year for the Coolidge Middle School and Reading Memorial High School.

District Wide Programs (Health Services, Athletics, Extra-curricular Activities, District Wide Technology) Cost Center

FY21 Superintendent's Recommended Budget: \$2,022,019

FY20 Adopted Budget: \$2,041,343

\$ Decrease: \$19,324 (-0.9%)

Overall, this cost center is decreasing from FY20. One area of increase in this cost center is a result of cost of living adjustments, salary steps, and column increases for nurses, athletic coaches, advisory stipends and the athletic secretary according to collective bargaining agreements. In addition, there is a cost of living adjustment for the non-represented employees including the assistant principal for

athletics and extra-curricular activities, District Network Manager, Technicians, and the Director of Nurses. It should be noted that all salaries for non-represented staff represent placeholders in the budget and not actual salaries. The final determination for annual salaries of all non-represented personnel in the District Wide Program Cost Centers will be made by the Superintendent in June for the next fiscal year. Other increases include athletic software and support related to known increases in the HUDL software package.

Turf 2 will be available in the spring, and as such reductions were made in the FY21 budget for athletic transportation which were increased in FY20 to accommodate more away games or games that required temporary field lighting. Decreases have been reflected in field maintenance as the cost of maintaining Turf II and the Stadium are included within the Town-Core budget. Athletic facilities rentals have decreased due to changes in practice times associated with the High School's late start.

The district wide technology budget has a decrease in software licensing and support due to a decrease in software license and maintenance renewals in FY21.

There are recommended adjustments in the offsets to the athletic revolving account (\$30,000 increase) and extra-curricular revolving account (\$10,000 increase) due to increase user fee participation and ticket sales. These revolving accounts will be reviewed as additional information is obtained on participation figures and the impact of reducing the number of annual shows from four to three.

Contact Information

Copies of the budget document are available at the Office of the Superintendent, the Reading Town Library, the main office of each school, and on the Reading Public School's website at www.reading.k12.ma.us. For additional information or clarification, please feel free to contact the Central Office Administration for assistance.

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Financial Section

The Financial Section of the budget book is designed to provide the reader summary and detailed financial information regarding the Reading Public Schools. Information is provided using a pyramid approach moving from summary information to more detailed information in each subsection. The subsections included in this section include General Budget Summaries and Cost Center Budgets.

General Budget Summaries

The Reading school budget is divided into five cost centers. These cost centers align to the Massachusetts Department of Elementary and Secondary Education (MA DESE) Program Categories and include Administration, Regular Day, Special Education, Other District Programs (which includes Health Services, Athletics, Extra-curricular Activities, and District-wide Technology), and School Facilities. As Figure 3 below shows, the overall increase to the FY21 Superintendent's Recommended Budget is 3.5% or an increase of \$1,652,315.

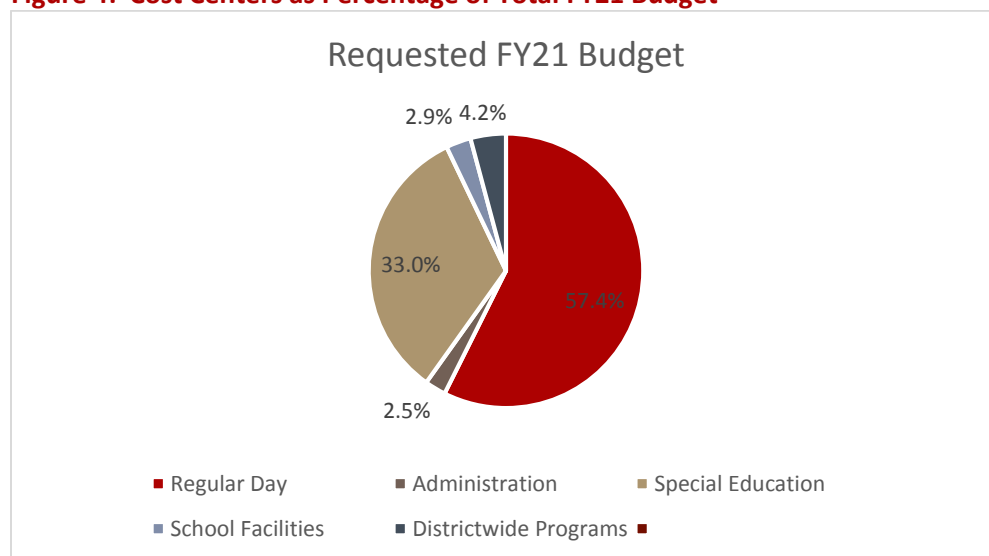
The largest dollar increase is in the area of Special Education (\$772,212). This cost center accounted for 46.7% of the overall increase. There were also increases in Administration (\$111,693 or 6.8% of the overall increase), Regular Day (\$748,602 or 45.3% of the overall increase), and School Facilities (\$39,130 or 2.3% of the overall increase). The District Wide Services Cost Center has a decrease of \$19,324.

Figure 3: General Fund Expenditures by Cost Center

| | Actual Expended FY17 | Actual Expended FY18 | Actual Expended FY19 | Adopted Budget FY20 | Requested Budget FY21 | % Change |
|-----------------------|-------------------------|-------------------------|-------------------------|------------------------|--------------------------|-------------|
| Administration | \$ 908,483 | \$ 904,568 | \$ 1,018,321 | \$ 1,093,892 | \$ 1,205,585 | 10.2% |
| Regular Day | 23,908,691 | 23,875,261 | 25,252,697 | 27,015,632 | 27,764,234 | 2.8% |
| Special Education | 11,723,881 | 12,589,236 | 13,746,776 | 15,227,638 | 15,999,850 | 5.1% |
| School Facilities | 1,238,283 | 1,155,318 | 1,302,588 | 1,388,844 | 1,427,974 | 2.8% |
| Districtwide Programs | 1,786,694 | 1,711,896 | 1,879,817 | 2,041,343 | 2,022,019 | -0.9% |
| Grand Total | \$ 39,566,032 | \$ 40,236,279 | \$ 43,200,199 | \$ 46,767,348 | \$ 48,419,663 | 3.5% |

As Figure 4 below shows, the largest cost center for the district budget is Regular Day at 57.4% of total expenditures. The next largest is Special Education which comprises 33.0% of total expenditures. School Facilities make up 2.9% of the budget. The smallest cost center is District Administration which makes up 2.5% of the total FY21 Superintendent's Recommended Budget. Districtwide Programs make up 4.2% of the FY21 Superintendent's Recommended Budget.

Figure 4: Cost Centers as Percentage of Total FY21 Budget



As Figure 5 below indicates, there have been modest shifts between costs centers from year to year. The three smallest cost centers, Administration, District Wide Programs and School Facilities have stayed fairly constant, while the Special Education cost center has increased, and the Regular Day cost center has decreased. Because most of the teaching staff and expenses is in Regular Day, when we have an increase in special education, the regular day budget is usually impacted the most.

Figure 5: Cost Center Budget Proportions Year over Year

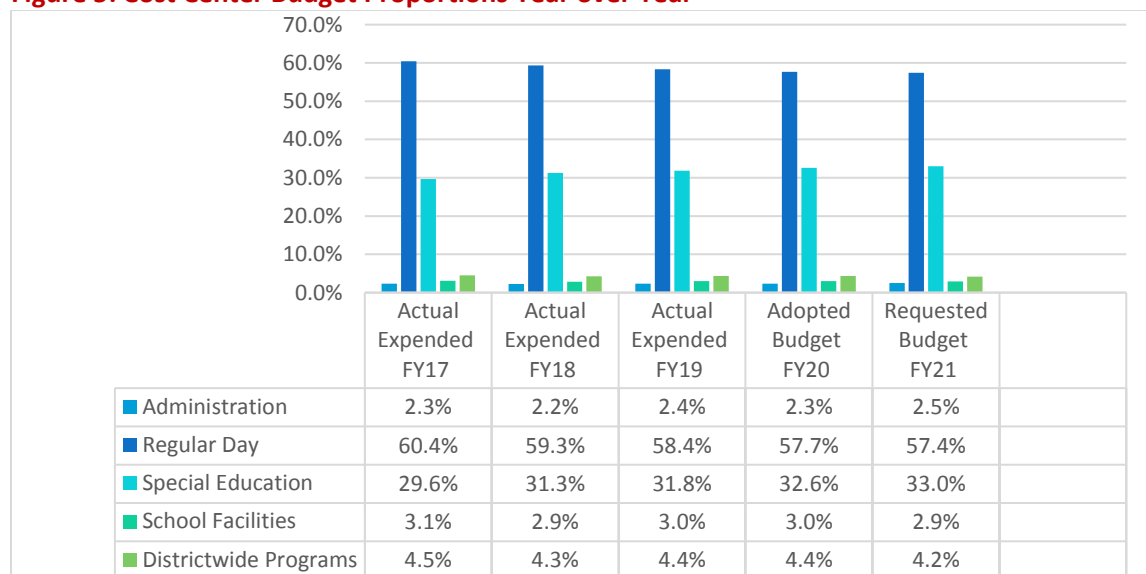


Figure 6 shows the change in each cost center budget year over year for FY14 through the FY21 Superintendent's Recommended Budget. The average annual increase to the school department budget between FY14 and the FY21 Superintendent's Recommended Budget is 4.0% with the FY19 Override Budget being the highest increase at 8.4%.

Figure 6: Change in Cost Center Budgets Year over Year

| | FY14 | FY15 | FY16 | FY17 | FY18 | FY19 | FY20 | FY21 | Annual Average |
|------------------------------|-------|-------|-------|-------|--------|-------|-------|-------|----------------|
| Administration | 1.9% | 1.6% | -1.3% | 4.1% | -3.8% | 14.5% | 3.1% | 10.2% | 3.8% |
| Regular Day | 2.7% | 3.6% | 3.4% | 1.9% | 2.8% | 6.8% | 1.4% | 2.8% | 3.2% |
| Special Education | 10.2% | 6.5% | 2.3% | 7.7% | 3.0% | 10.8% | 7.4% | 5.1% | 6.6% |
| School Facilities | 5.5% | 9.7% | 1.7% | -1.9% | -50.0% | 8.2% | 4.8% | 2.8% | -2.4% |
| Districtwide Programs | -0.2% | -0.6% | 1.4% | 1.6% | 7.3% | 10.4% | 5.9% | -0.9% | 3.1% |
| Grand Total | 4.45% | 4.18% | 2.75% | 3.50% | 1.40% | 8.40% | 3.60% | 3.5% | 4.0% |

Another view of the budget (Figure 7 below) shows the breakdown by major category of expense: professional salaries, clerical salaries, other salaries, contract services, supplies and materials, and other expenses. Professional salaries are generally salaries of licensed administrators (e.g., central office administrators, building principals), department directors (e.g., facilities, school health), teachers and specialists. Clerical salaries include central office administrative assistants, as well as building and department secretaries. Other salaries are those of our support staff such as paraprofessionals, custodians, and substitutes. Contract services are payments for services rendered by personnel who are not on the payroll and are not regular employees, including all related expenses covered by the contract. Examples include services of legal counsel, transportation services provided under a bus contract, or cleaning contracts. Supplies and materials include curriculum materials, technology, classroom supplies, technology, and software. Examples of other expenses include special education tuition, postage, dues and memberships, professional development, and translation services. Figure 7 below shows the General Fund expenses and budget by category.

Figure 7: General Fund Expenses and Budget by Category

| | Actual Expense FY17 | Actual Expense FY18 | Actual Expense FY19 | Final Budget FY20 | Recommended Budget FY21 | % Change |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|-------------|
| Professional Salaries | \$ 28,279,205 | \$ 28,383,639 | \$ 30,497,989 | \$ 32,394,324 | \$ 33,501,373 | 3.4% |
| Clerical Salaries | 815,055 | 824,608 | 864,481 | 894,684 | 976,605 | 9.2% |
| Other Salaries | 4,148,201 | 4,088,253 | 4,332,002 | 4,861,891 | 5,052,276 | 3.9% |
| Contract Services | 2,425,082 | 2,568,848 | 2,570,147 | 2,832,922 | 2,899,030 | 2.3% |
| Supplies & Materials | 747,207 | 648,795 | 780,971 | 932,202 | 980,011 | 5.1% |
| Other Expenses | 3,151,282 | 3,722,135 | 4,154,610 | 4,851,324 | 5,010,368 | 3.3% |
| Grand Total | \$ 39,566,032 | \$ 40,236,279 | \$ 43,200,199 | \$ 46,767,348 | \$ 48,419,663 | 3.5% |

Professional salaries comprise the largest percentage of the budget. This is not surprising since, as stated earlier, education is a staffing intensive enterprise. Professional salaries make up 69.2% of our district budget while salaries as a whole comprise 81.6% of our district budget. The increase in salaries reflects step and cost of living increases and column changes for represented employees and cost of living increases for non-represented staff.

The 9.2% increase in clerical salaries is due to the addition of the 1.0 FTE Payroll/HR Administrative Assistant (Community Priority). Excluding the addition clerical salaries has increased by 2.5%. Next year will be the third and final year of each collective bargaining agreement. It should be noted that all salaries for non-represented staff represent placeholders in the budget and not actual salaries. The final determination for annual salaries of all non-represented personnel, except for the Superintendent will be made by the Superintendent in June for the next fiscal year. The School Committee will determine the Superintendent's annual salary for the next fiscal year.

The increase in Contract Services stems predominantly from an increase in special education and regular day bus transportation (including athletics and extra-curricular) and the cleaning services contract at the Coolidge Middle School and the High School. The increase in other salaries is due to contractual increases. The increase in Supplies & Materials reflects additional districtwide curriculum expenses (Social Studies, Algebra 1, Dyslexia Screener, Foreign Language) compared to the FY20 budget. Also increasing the Supplies & Materials budget is an additional \$15,500 reallocated from the 0.4 reduction in the Data Coach which is funding additional analytical tools. The increase in other expenses is due to an increase in special education tuition.

Figure 8 below shows the General Fund expenses and budget by cost center and category. Changes in cost centers budgets are discussed in greater detail in the Cost Center Budget section of this document.

Figure 8: General Fund Expenses and Budget by Cost Center and Object

| | Actual Expenses FY17 | Actual Expenses FY18 | Actual Expenses FY19 | Final Budget FY20 | Recommended Budget FY21 | % Change |
|-----------------------------|----------------------------|----------------------------|----------------------------|-------------------------|-------------------------------|--------------|
| Administration | | | | | | |
| Professional Salaries | \$ 537,106 | \$ 523,489 | \$ 579,127 | \$ 609,039 | \$ 628,246 | 3.2% |
| Clerical Salaries | 179,157 | 178,311 | 246,010 | 252,658 | 333,581 | 32.0% |
| Contract Services | 80,118 | 82,394 | 74,625 | 85,647 | 93,250 | 8.9% |
| Supplies & Materials | 4,177 | 8,327 | 5,584 | 7,795 | 7,795 | 0.0% |
| Other Expenses | 107,926 | 112,047 | 112,975 | 138,753 | 142,714 | 2.9% |
| Administration Total | \$ 908,483 | \$ 904,568 | \$ 1,018,321 | \$ 1,093,892 | \$ 1,205,585 | 10.2% |
| Regular Day | | | | | | |
| Professional Salaries | \$ 21,451,725 | \$ 21,408,307 | \$ 22,738,748 | \$ 23,979,058 | \$ 24,564,914 | 2.4% |
| Clerical Salaries | 474,124 | 477,229 | 449,330 | 462,497 | 472,194 | 2.1% |
| Other Salaries | 999,869 | 992,224 | 968,312 | 1,121,819 | 1,159,470 | 3.4% |
| Contract Services | 97,909 | 120,228 | 143,189 | 142,695 | 178,000 | 24.7% |
| Supplies & Materials | 543,559 | 437,483 | 547,797 | 716,867 | 759,577 | 6.0% |
| Other Expenses | 341,505 | 439,790 | 405,320 | 592,697 | 630,080 | 6.3% |
| Regular Day Total | \$ 23,908,691 | \$ 23,875,261 | \$ 25,252,697 | \$ 27,015,632 | \$ 27,764,234 | 2.8% |
| Special Education | | | | | | |
| Professional Salaries | \$ 5,413,021 | \$ 5,578,769 | \$ 6,299,857 | \$ 6,891,513 | \$ 7,368,445 | 6.9% |
| Clerical Salaries | 86,980 | 92,917 | 94,561 | 99,325 | 102,510 | 3.2% |
| Other Salaries | 1,952,461 | 2,019,939 | 2,174,602 | 2,445,045 | 2,565,046 | 4.9% |
| Contract Services | 1,621,701 | 1,753,122 | 1,629,573 | 1,777,775 | 1,809,250 | 1.8% |

| | | | | | | |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------|
| Supplies & Materials | 64,125 | 43,855 | 42,662 | 53,575 | 53,239 | -0.6% |
| Other Expenses | 2,585,593 | 3,100,633 | 3,505,521 | 3,960,405 | 4,101,360 | 3.6% |
| Special Education Total | \$ 11,723,881 | \$ 12,589,236 | \$ 13,746,776 | \$ 15,227,638 | \$ 15,999,850 | 5.1% |
| Health Services | | | | | | |
| Professional Salaries | \$ 575,978 | \$ 581,369 | \$ 607,814 | \$ 642,635 | \$ 654,574 | 1.9% |
| Clerical Salaries | 12,636 | 12,835 | 13,156 | 13,479 | 13,883 | 3.0% |
| Other Salaries | 10,306 | 10,929 | 13,453 | 15,000 | 20,000 | 33.3% |
| Contract Services | 9,616 | 9,150 | 8,990 | 9,000 | 9,000 | 0.0% |
| Supplies & Materials | 7,985 | 4,483 | 5,094 | 8,865 | 8,900 | 0.4% |
| Other Expenses | 1,425 | 4,069 | 3,990 | 3,135 | 4,000 | 27.6% |
| Health Services Total | \$ 617,945 | \$ 622,834 | \$ 652,497 | \$ 692,113 | \$ 710,357 | 2.6% |
| Athletics | | | | | | |
| Professional Salaries | \$ 59,414 | \$ 56,672 | \$ 57,872 | \$ 59,296 | \$ 60,770 | 2.5% |
| Clerical Salaries | 48,626 | 49,991 | 51,552 | 53,073 | 54,438 | 2.6% |
| Other Salaries | 103,280 | 52,333 | 115,731 | 115,281 | 109,602 | -4.9% |
| Contract Services | 289,661 | 297,966 | 311,610 | 369,590 | 345,180 | -6.6% |
| Supplies & Materials | 27,637 | 33,515 | 31,389 | 32,000 | 33,500 | 4.7% |
| Other Expenses | 34,970 | 45,380 | 41,643 | 42,475 | 59,713 | 40.6% |
| Athletics Total | \$ 563,586 | \$ 535,857 | \$ 609,796 | \$ 671,715 | \$ 663,204 | -1.3% |
| Extra-Curricular | | | | | | |
| Professional Salaries | \$ 63,735 | \$ 64,443 | \$ 42,962 | \$ 51,903 | \$ 50,333 | -3.0% |
| Contract Services | 11,271 | 11,985 | 12,921 | 13,800 | 16,900 | 22.5% |
| Supplies & Materials | 1,225 | 1,113 | 455 | 1,900 | 1,900 | 0.0% |
| Other Expenses | 5,024 | 4,337 | 3,246 | 10,000 | 9,000 | -10.0% |
| Extra-Curricular Total | \$ 81,255 | \$ 81,878 | \$ 59,584 | \$ 77,603 | \$ 78,133 | 0.7% |
| Technology | | | | | | |
| Professional Salaries | \$ 102,840 | \$ 93,982 | \$ 93,610 | \$ 81,130 | \$ 83,167 | 2.5% |
| Other Salaries | 296,449 | 266,797 | 294,573 | 321,931 | 323,132 | 0.4% |
| Contract Services | 59,807 | 93,252 | 93,656 | 95,450 | 101,150 | 6.0% |
| Supplies & Materials | 196 | 5,508 | 32,985 | 6,000 | 8,000 | 33.3% |
| Other Expenses | 64,617 | 11,787 | 43,118 | 95,400 | 54,876 | -42.5% |
| Technology Total | \$ 523,907 | \$ 471,327 | \$ 557,941 | \$ 599,911 | \$ 570,325 | -4.9% |
| School Facilities | | | | | | |
| Professional Salaries | \$ 75,387 | \$ 76,608 | \$ 78,000 | \$ 79,750 | \$ 90,923 | 14.0% |
| Clerical Salaries | 13,532 | 13,325 | 9,871 | 13,653 | - | -100.0% |
| Other Salaries | 785,836 | 746,032 | 765,331 | 842,815 | 875,025 | 3.8% |
| Contract Services | 255,000 | 200,750 | 295,584 | 338,965 | 346,300 | 2.2% |
| Supplies & Materials | 98,305 | 114,512 | 115,006 | 105,201 | 107,100 | 1.8% |
| Other Expenses | 10,223 | 4,091 | 38,797 | 8,460 | 8,625 | 2.0% |
| School Facilities Total | \$ 1,238,283 | \$ 1,155,318 | \$ 1,302,588 | \$ 1,388,844 | \$ 1,427,974 | 2.8% |
| Grand Total | \$ 39,566,032 | \$ 40,236,279 | \$ 43,200,199 | \$ 46,767,348 | \$ 48,419,663 | 3.5% |

Historical Budget versus Actual Spending

As a school district, we pride ourselves on responsible fiscal management, spending our resources as requested and returning funds that are not utilized during the course of a fiscal year. As part of our efforts to ensure accountability, we report on the amount of the school budget that we have returned back to the Town's general fund at the end of the fiscal year in Figures 9 and 10 below. As indicated, the school department has returned funds each of the prior nine fiscal years and has not required or requested additional funds for school department operations. On average, the school department has returned 0.6% of its total budget back to the town each year. In FY19, the amount returned was 0.67% or \$302,775 out of a \$46,767,348 budget.

Figure 9: Amount of School Budget Funds Returned to Free Cash Each Year

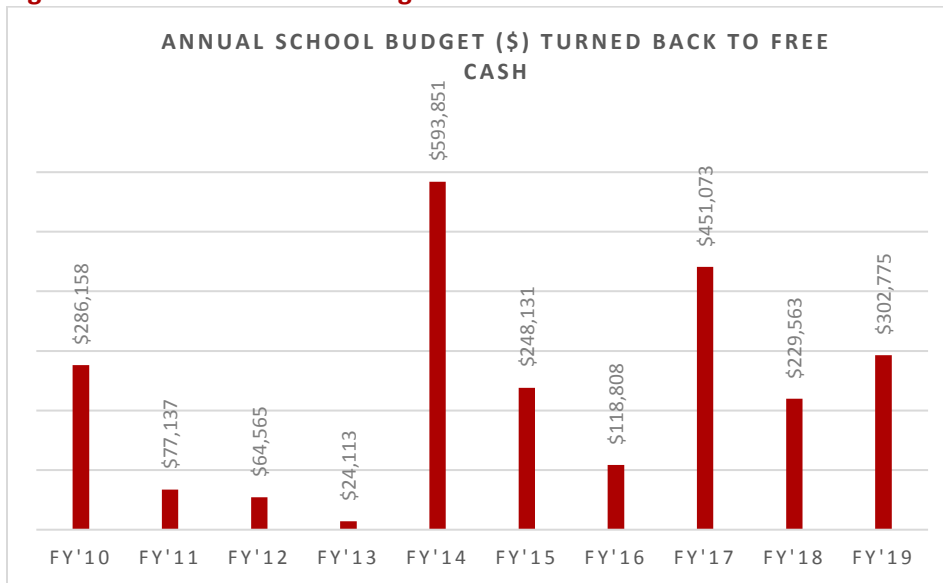
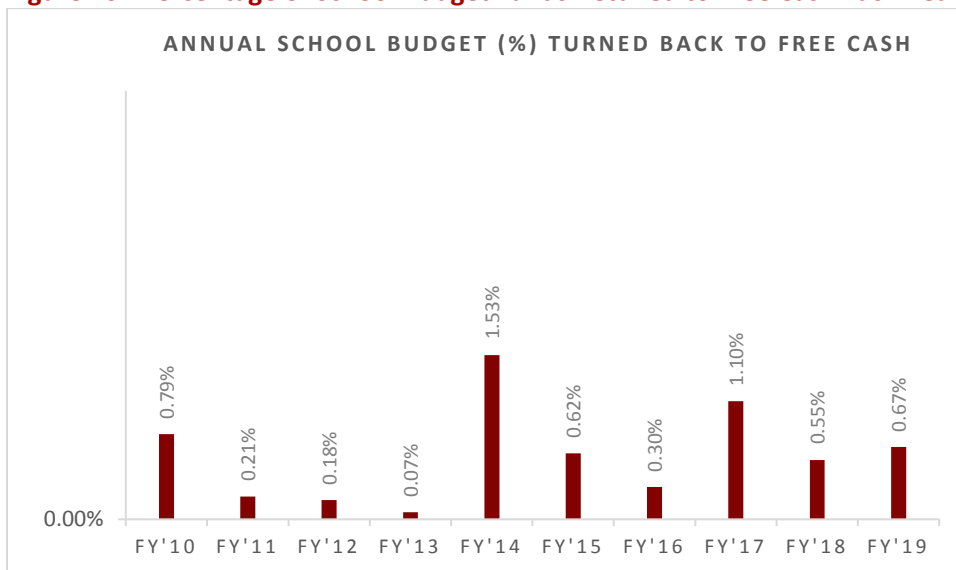


Figure 10: Percentage of School Budget Funds Returned to Free Cash Each Year



Allocation of Personnel Resources

Education is, by its very nature, a very staff dependent operation. The total number of staff as well as the allocation of staff resources is determined annually based on enrollment projections and student needs and services required to meet those needs. As a result, 81.6% of our district operating budget is used for employee compensation which is not atypical of school districts in the state or across the country. Staffing is measured in Full Time Equivalents, or FTE's, which is arrived at by dividing the number of hours that an individual works by the base number of hours for the particular position. For example, paraprofessionals and teachers' base hours are 35 per week (70 hours biweekly), secretaries work 37.5 hours per week (75 hours biweekly), and custodians work 40 hours per week (80 hours biweekly).

Staffing is driven primarily by enrollment changes and student program needs. Figure 11 below shows staffing resources for the prior year, current year, and requested for SY20-21 by position type, and by cost center.

The following positions were added to the Superintendent's FY21 Recommended Budget due to additional student service and program needs in special education and additional support needed in HR/Payroll. Some of these positions were hired in FY20 due to immediate student driven needs while other positions are anticipated in FY21.

Positions Added in FY21 Budget

The net addition of 0.54 FTE Special Education Paraeducators, 1.6 FTE Special Education Teachers and related service providers, and 1.0 FTE Payroll/HR Administrative Assistant (Community Priority) due to current and anticipated in-district special education, programmatic needs and district needs. The breakdown is as follows:

- 0.43 FTE Special Education Program Paraeducator at Killam (Hired in FY20)
- 0.32 FTE Special Education Occupational Therapy Assistant for the district (Increase in FTE in FY20)
- 0.50 FTE Special Education Program Teacher at Killam (Increase in FTE in FY20)
- 0.10 FTE Physical Therapist for District (Increase in FTE in FY20)
- 0.10 FTE adjustment districtwide for special education paraeducator support (Anticipated for FY21)
- 1.0 FTE Payroll/HR Administrative Assistant (Community Priority (To be hired in FY20)
- 0.4 FTE Special Education Occupational Therapist (Anticipated for FY21)
- 0.6 FTE Speech and Language Pathologist (Anticipated for FY21)

Reductions in FY21 Positions

- 0.4 FTE Data Coach (FTE reduced in FY20)
- 0.4 Facilities Rental Coordinator (FTE reduced in FY20)

Figure 11: Staffing by Cost Center and Position

| | FY17 FTE | FY18 FTE | FY19 FTE | Budgeted FY20 FTE | Actual FY20 FTE | Budgeted FY21 FTE |
|--|-------------|-------------|-------------|-------------------------|-----------------------|-------------------------|
| Administration | 8.1 | 8.1 | 9.1 | 9.1 | 10.1 | 10.1 |
| Administrative Assistant | 3.8 | 3.8 | 4.8 | 4.8 | 5.8 | 5.8 |
| District Administrator | 4.3 | 4.3 | 4.3 | 4.3 | 4.3 | 4.3 |
| Regular Education | 341.8 | 332.8 | 340.9 | 342.2 | 341.1 | 341.1 |
| Assistant Principal | 4.5 | 4.3 | 4.3 | 4.3 | 4.3 | 4.3 |
| Curriculum Coordinators | - | - | 2.0 | 2.0 | 2.0 | 2.0 |
| Elementary Teacher | 103.6 | 100.4 | 100.2 | 101.4 | 101.4 | 101.4 |
| ELL Teacher | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 |
| Guidance Counselor | 5.2 | 5.6 | 5.6 | 5.6 | 5.6 | 5.6 |
| High School Dept Chair | 3.3 | 3.3 | 3.3 | 3.3 | 3.3 | 3.3 |
| High School Teacher | 74.7 | 70.3 | 75.1 | 75.1 | 74.6 | 74.6 |
| Instructional Coach | 2.0 | 0.2 | 1.0 | 1.0 | 0.6 | 0.6 |
| Library/Media Specialist | 7.9 | 7.9 | 7.9 | 7.9 | 7.9 | 7.9 |
| Middle School Teacher | 65.7 | 65.8 | 66.3 | 66.3 | 66.3 | 66.3 |
| Paraprofessional | 22.0 | 21.5 | 23.9 | 24.0 | 23.0 | 23.0 |
| Principal | 8.0 | 8.0 | 8.0 | 8.0 | 8.0 | 8.0 |
| Reading Specialist | 7.3 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 |
| School Adjustment Counselor | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| School Psychologist | 9.6 | 10.0 | 10.6 | 10.6 | 11.4 | 11.4 |
| Secretary | 11.0 | 11.0 | 10.0 | 10.0 | 10.0 | 10.0 |
| Supervisor of Students | 1.0 | - | - | - | | - |
| Technology Specialist | 3.6 | 3.4 | 3.1 | 3.1 | 3.1 | 3.1 |
| Tutor | 8.9 | 10.5 | 9.1 | 9.1 | 9.1 | 9.1 |
| Special Education | 163.6 | 167.4 | 175.9 | 180.1 | 177.4 | 178.5 |
| Behavior Analyst (BCBA) | 1.0 | 1.6 | 1.0 | 2.0 | 1.0 | 1.0 |
| District Administrator | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Assistant Special Education Director | - | - | 0.6 | 0.6 | 0.6 | 0.6 |
| District Administrator of Support Services | 0.6 | 0.4 | 0.4 | 1.0 | 1.0 | 1.0 |
| District Evaluator | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Elementary Teacher | 23.8 | 24.0 | 25.0 | 26.0 | 26.5 | 25.5 |
| High School Teacher | 10.0 | 11.0 | 11.0 | 11.0 | 11.0 | 12.0 |
| Middle School Teacher | 15.5 | 15.5 | 17.0 | 17.0 | 17.0 | 17.0 |
| Occupational Therapist | 3.1 | 3.1 | 3.1 | 3.1 | 3.1 | 3.5 |
| Occupational Therapy Assistant | 0.6 | 0.6 | 0.6 | 0.6 | 0.9 | 0.9 |
| Paraprofessional | 76.8 | 78.0 | 84.2 | 85.8 | 82.1 | 82.2 |
| Physical Therapist | 1.5 | 1.5 | 1.5 | 1.5 | 1.6 | 1.6 |
| Pre-School Teacher | 5.9 | 7.3 | 7.3 | 7.3 | 7.5 | 7.5 |

| | | | | | | |
|--|-------|-------|-------|-------|-------|-------|
| School Adjustment Counselor | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Secretary | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |
| Social Worker | 4.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 |
| Speech/Language Pathologist | 9.6 | 9.8 | 9.8 | 9.8 | 9.8 | 9.8 |
| Speech/Language Pathologist Assistant | - | - | - | - | - | 0.6 |
| Team Chair | 6.2 | 6.6 | 6.4 | 6.4 | 7.4 | 7.4 |
| Athletics | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 |
| Assistant Principal | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 |
| Secretary | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Extra-curricular | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 |
| Assistant Principal | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 |
| Health Services | 9.3 | 9.3 | 9.3 | 9.3 | 9.3 | 9.3 |
| District Administrator | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| School Nurse | 8.8 | 8.8 | 8.8 | 8.8 | 8.8 | 8.8 |
| Secretary | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 |
| District Technology | 6.4 | 5.4 | 6.4 | 6.2 | 6.2 | 6.2 |
| Computer Technician | 5.5 | 4.5 | 5.5 | 5.5 | 5.5 | 5.5 |
| District Administrator | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 |
| Info Systems Specialist | 0.2 | 0.2 | 0.2 | - | - | - |
| Facilities | 19.9 | 19.9 | 19.9 | 19.9 | 19.5 | 19.5 |
| Custodian | 18.5 | 18.5 | 18.5 | 18.5 | 18.5 | 18.5 |
| District Administrator | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Secretary | 0.4 | 0.4 | 0.4 | 0.4 | - | - |
| Grant Funded | 16.8 | 16.2 | 16.1 | 15.5 | 15.7 | 15.7 |
| Data Analyst | 1.0 | 0.8 | - | - | - | - |
| District Administrator of Support Services | 0.5 | 0.5 | 0.6 | - | - | - |
| Metco Coordinator | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Elementary Teacher | 3.6 | 3.6 | 5.0 | 5.0 | 5.0 | 5.0 |
| High School Teacher | 3.0 | 3.0 | 2.0 | 2.0 | 2.0 | 2.0 |
| Middle School Teacher | 2.5 | 2.5 | 2.0 | 2.0 | 2.0 | 2.0 |
| Pre-School Teacher | 2.0 | 1.6 | 1.0 | 1.0 | 1.0 | 1.0 |
| Team Chair | 2.0 | 2.0 | 1.0 | 2.0 | 1.0 | 1.0 |
| Behavior Analyst (BCBA) | | | 1.0 | - | 1.0 | 1.0 |
| Paraprofessional | - | - | 0.7 | 0.7 | 0.7 | 0.7 |
| Tutor | 1.2 | 1.2 | 1.8 | 1.8 | 2.0 | 2.0 |
| Grand Total | 567.6 | 560.7 | 579.3 | 584.1 | 581.1 | 582.1 |

Cost Center Budgets

Administration

The Administration cost center includes the salaries and expenses for Central Office administration which includes the following primary functions: School Committee, Superintendent, Assistant Superintendent, Business and Finance, Human Resources, and District-wide Data and Information Management.

The Administration cost center currently accounts for 2.5% of the total district budget. For FY21, the district administration cost center has increased by \$111,693 or 10.2%. As shown in Figure 12, the major changes in this cost center are as follows:

- Cost of living adjustments for the Central Office Administrators and Staff. It should be noted that all salaries for non-represented staff represent placeholders in the budget and not actual salaries. The final determination for annual salaries of all non-represented personnel, except for the Superintendent will be made by the Superintendent in June for the next fiscal year. The School Committee will determine the Superintendent's annual salary for the next fiscal year. (Professional Salaries)
- An additional 1.0 FTE Payroll/HR Administrative Assistant (\$60,000) to offset the shifting of 0.4 FTE support to the municipal government and a significant increase in HR/Payroll activity. This is a community priority established at the Financial Forum in October. As discussed with the Committee, this position was added during FY20 and is being actively recruited on.
- An increase of \$7,280 in labor counsel services due to collective bargaining with all five collective bargaining units commencing in FY21.
- An increase of \$5,000 in the Extended Day Revolving Account offset (Revolving Fund Support) due to increased administrative costs to support that program.

The largest expenditure in this cost center is for the salaries of the four district administrators (Superintendent, Assistant Superintendent for Learning & Teaching, Chief Financial Officer, Human Resources Administrator), and a portion (1/3rd) of the Network Administrator's salary representing the portion of the role that contributes to district data and information management, and the 5.8 FTE administrative assistants that support the district and school administration.

Figure 12 below shows the District Administration Budget by detailed expense category. This information provides the reader with a line by line analysis of the changes in the district administration budget.

Figure 12: District Administration Budget by Detail

| | Actual Expenses FY17 | Actual Expenses FY18 | Actual Expenses FY19 | Final Budget FY20 | Recommended Budget FY21 | % Change |
|-----------------------|----------------------|----------------------|----------------------|-------------------|-------------------------|----------|
| Administration | | | | | | |
| Professional Salaries | | | | | | |
| Administrator | \$ 430,001 | \$ 416,770 | \$ 465,356 | \$ 491,980 | \$ 507,283 | 3.1% |
| Director | 65,472 | 67,321 | 72,500 | 77,100 | 80,000 | 3.8% |
| Employee Benefits | 5,287 | 2,481 | 3,419 | - | - | |
| Manager | 36,346 | 36,917 | 37,852 | 39,960 | 40,963 | 2.5% |

| | | | | | | |
|------------------------------|------------|------------|--------------|--------------|--------------|--------|
| Professional Salaries Total | \$ 537,106 | \$ 523,489 | \$ 579,127 | \$ 609,039 | \$ 628,246 | 3.2% |
| Clerical Salaries | | | | | | |
| Administrative Assistant | \$ 214,157 | \$ 218,311 | \$ 286,010 | \$ 297,658 | \$ 383,581 | 28.9% |
| Employee Benefits | - | - | - | - | - | |
| Revolving Fund Support | (35,000) | (40,000) | (40,000) | (45,000) | (50,000) | 11.1% |
| Clerical Salaries Total | \$ 179,157 | \$ 178,311 | \$ 246,010 | \$ 252,658 | \$ 333,581 | 32.0% |
| Contract Services | | | | | | |
| Consulting Services | \$ 8,500 | \$ 8,000 | \$ 8,000 | \$ 10,927 | \$ 10,900 | -0.2% |
| Labor Counsel | 22,959 | 26,304 | 18,342 | 22,720 | 30,000 | 32.0% |
| Telecommunications | 48,658 | 48,090 | 48,283 | 52,000 | 52,350 | 0.7% |
| Contract Services Total | \$ 80,118 | \$ 82,394 | \$ 74,625 | \$ 85,647 | \$ 93,250 | 8.9% |
| Supplies & Materials | | | | | | |
| Office | \$ 4,177 | \$ 8,327 | \$ 5,584 | \$ 7,795 | \$ 7,795 | 0.0% |
| Supplies & Materials Total | \$ 4,177 | \$ 8,327 | \$ 5,584 | \$ 7,795 | \$ 7,795 | 0.0% |
| Other Expenses | | | | | | |
| Advertising | \$ 4,983 | \$ 1,701 | \$ 942 | \$ 5,550 | \$ 5,550 | 0.0% |
| Awards | 224 | 428 | - | 600 | 600 | 0.0% |
| Dues & Memberships | 13,125 | 14,782 | 15,373 | 14,392 | 16,529 | 14.9% |
| Employee Benefits | 14,700 | 23,800 | 25,900 | 30,000 | 30,000 | 0.0% |
| Equipment | 13,361 | 7,704 | 4,104 | 8,567 | 8,000 | -6.6% |
| Hiring and Recruiting | 28,211 | 8,300 | 28,759 | 33,564 | 36,600 | 9.0% |
| Postage | 4,079 | 3,975 | 4,993 | 6,546 | 5,360 | -18.1% |
| Professional Development | 15,706 | 16,683 | 14,110 | 18,939 | 19,025 | 0.5% |
| Software Licensing & Support | 13,537 | 14,674 | 17,214 | 18,935 | 19,350 | 2.2% |
| Travel | - | - | 1,580 | 1,659 | 1,700 | 2.5% |
| Other Expenses Total | \$ 107,926 | \$ 112,047 | \$ 112,975 | \$ 138,753 | \$ 142,714 | 2.9% |
| Administration Total | \$ 908,483 | \$ 904,568 | \$ 1,018,321 | \$ 1,093,892 | \$ 1,205,585 | 10.2% |

Figure 13: District Administration Staffing

| | FY17 FTE | FY18 FTE | FY19 FTE | Budgeted FY20 FTE | Actual FY20 FTE | Budgeted FY21 FTE |
|--------------------------|-------------|-------------|-------------|-------------------------|-----------------------|-------------------------|
| Administration | 8.1 | 8.1 | 9.1 | 9.1 | 10.1 | 10.1 |
| Administrative Assistant | 3.8 | 3.8 | 4.8 | 4.8 | 5.8 | 5.8 |
| District Administrator | 4.3 | 4.3 | 4.3 | 4.3 | 4.3 | 4.3 |

Additional HR/Payroll Administrative Assistant Position

The needs and the demands of the Human Resources and Finance (Payroll) Departments have been expanding greatly over the past years. At its current state the Human Resources Department is servicing 978 employees with a staff of 1.5 FTE. The Human Resources Department no longer has the appropriate amount of human capital to effectively and efficiently comply with federal, state and local mandates.

The new 1.0 FTE Payroll/HR Administrative Assistant position will support the Human Resources and Finance (Payroll) Departments as a 0.5 FTE HR Administrative Assistant and a 0.5 FTE Payroll Administrative Assistant. Structuring this position in such a way will allow for cross training and thus limiting the District's liability in loss of institutional knowledge.

For the last two years, the town has graciously shared 0.4 FTE of a 1.0 General HR Administrator funded by the Town within the Municipal budget. In October with the position becoming vacant due to the staff member leaving, the increasing HR/Payroll needs in the town and school departments was reviewed and it was determined that the entire 0.4 FTE would be transferred back to the town and that two separate positions would be created. This community priority will restore the 0.4 FTE lost in October, as well as provide much needed administrative support and redundancy in both the Human Resources and Finance (Payroll) Departments. The Town and School Human Resources and Payroll departments will continue to work closely and collaborate, but the additional staffing will allow for increased overall service to the employee bases.

The position will allow for the Human Resources Department to begin to effectively implement strategic initiatives such as; increasing workforce diversity through the recruiting and hiring process, revise and align hiring procedures district wide and building based, support and consult with Administrators through employee data analysis to implement cultural and organizational change, direct oversight of monitoring and consulting on the teacher evaluations process as well as all represented and non-represented performance management and evaluations, alignment of the Human Resources Department with Learning and Teaching programs such as mentoring and induction, create and improve current practices for new employee acclimation beyond induction improving for employee satisfaction and retainment, creation of a comprehensive Human Resources Procedural Manual to help clarify improve and align systems, implementation of a new position control module through MUNIS payroll system, the ability to conduct enhanced exit interviews and implement stay interviews, and increased work and partnering with the Facilities Department in a joint effort toward safety initiative regarding the recovery of school property for those while on leave or who have become inactive with the District.

This position would further support and be cross-trained in our MUNIS payroll system. Currently there are only two staff members who review payroll for the entire School District. This creates a concern of loss of institutional knowledge as well as segregation of duties. If one of the individuals in these two positions was unable to work, or chose to leave the district, we would also have a concern around segregation of duties as we cannot have one staff member overseeing, approving and reviewing payroll for the entire District. This concern is all too real as our current Payroll/HR Administrative Assistant is on a leave of absence and temporary help was needed in order to ensure continuity of coverage.

Further, with this additional support, the Human Resources and Finance (Payroll) Departments will continue to be able to do more as it pertains to current functions such as DESE teacher licensure support, monitoring auditing and tracking, onboarding and recruiting of daily substitute teachers, implementation of federal, state and local mandated trainings and requirements, FMLA and Non-FMLA leave coordination and tracking, processing and tracking of CORI and Fingerprint based background checks, employee relations (complaint and investigation management), in addition to many more daily

Human Resources and Payroll functions handled by the department. Ultimately, this position will continue to help the Human Resources and Finance Departments to provide quality and timely customer service for the Reading Public Schools community.

School Committee

The role of the School Committee is to recruit, hire, evaluate, and make employment decisions on the superintendent; review and approve budgets for public education in the district; and establish educational goals and policies for the schools in the district consistent with the requirements of law and statewide goals and standards established by the Massachusetts Board of Education. This District Administration Budget includes any expenses incurred by the School Committee, most notably, the district's membership to the Massachusetts Association of School Committees. Also funded here are incidental expenses related to printing and copying of school committee packets, postage and awards. The increases related to the School Committee within the Administration Budget fund an anticipated increase in dues and memberships and conference expenses for Massachusetts Association of School Committee (MASC) annual dues and conference registration for the annual MASC Conference.

Superintendent

The Superintendent of Schools serves as the chief educational leader for the school district. This position works with the School Committee as well as with building administrators and central office administrators to develop the district's improvement plan strategic goals and objectives, to recommend a budget necessary to fund the district's and schools' strategic initiatives, and to ensure that funding is used to ensure the success of all students. The Superintendent supervises and evaluates all Central Office Administrators and Building Principals. In addition, the Superintendent co-supervises the Director of Facilities with the Town Manager. During FY21, the Superintendent will lead the district and schools in achieving the goals as outlined in the Superintendent's Annual Goals and the District Improvement Plan. The district will be developing a new three-year District Improvement Plan for the 2020-23 School Years.

This District Administration Budget includes the salaries of the Superintendent and the Executive Assistant to the Superintendent. As determined by the School Committee, compensation is also budgeted for the Superintendent. In addition, it includes expenses related to the operations of the Superintendent's office including the district's membership to the Massachusetts Association of School Superintendents, printing, copying and copier leases, postage, and professional development expenses including tuition reimbursement.

Assistant Superintendent

The role of the Assistant Superintendent for Learning and Teaching is to provide leadership to district administrators, teacher leaders, teachers, and support staff in the area of curriculum, instruction and assessment. The Assistant Superintendent for Learning and Teaching also supervises the Director of Adult and Community Education, the METCO Director, K-6 Curriculum Coordinators, Data Coach, Behavioral Health Coach, Elementary Art and Music Teachers, and the Elementary Technology Integration Specialist. The position is also responsible for coordinating the district's professional development and curriculum planning activities. During FY21, the primary focus of this position will be the continued implementation of the teaching and learning focus areas of the District Improvement Plan, the continued development of PreK-12 Curriculum Guides, the Year 2 implementation of the Social Studies state curriculum frameworks, reviewing and purchasing new Algebra 1 curriculum material, identifying and implementing a dyslexia screener for early childhood students, reviewing Foreign

Language curriculum material in grades 7-12, overseeing the district's professional learning communities, as well as the development of common assessments to inform instructional practices and curriculum alignment.

The District Administration Budget includes the salaries of the Assistant Superintendent for Learning and Teaching as well as a 0.5 FTE Administrative Assistant. Also funded are the incidental expenses such as printing, copying and copier leases, postage, and office supplies, as well as a membership to the Massachusetts Association of School Superintendents. The majority of the increase funds compensation increases.

Business and Finance

The role of the Chief Financial Officer is to lead the school finance and operations, including budget, financial reporting, payroll, accounts payable, accounts receivable, transportation, grants management, Medicaid reimbursement, capital planning, and purchasing/procurement. The Chief Financial Officer also oversees school facilities, network technology, school nutrition, and use of school property. In addition, the Chief Financial Officer supervises and evaluates the School Nutrition Director and Network Manager. In FY21, some of the key areas of focus for this position will be to work with Town and School Officials on capital projects regarding elementary space planning and building safety and security. Another area of focus will be to continue to analyze resource allocation to ensure that funds are invested and expended to maximize student success, in addition to assisting in the contract negotiations for all five collective bargaining units. As always, we continue to work to enhance transparency around how funds are allocated and expended and to develop a system that helps us to measure our performance and connects expenditures to those performance measures. The Chief Financial Officer will also continue to report to the School Committee any potential financial risk to the school district.

The District Administration Budget includes the salaries of the Chief Financial Officer and Operations as well as 3.0 FTE administrative support staff who are responsible for the day to day tasks associated with payroll, accounts payable, accounts receivable, cash management, collections, reporting, grants management and procurement. It is critical that we provide ongoing training for support staff to be able to provide multiple skill sets that allow for redundancy and backup in the department. Also included within the District Administration Budget are expenses including membership to the Massachusetts Association of School Business Officials, professional development, printing, copying and copier leases, postage, advertising, and office supplies.

Human Resources

The Human Resources function is responsible for overseeing the recruitment and hiring of staff; monitoring compliance with personnel laws, regulations, policies, and procedures; ensuring compliance with collective bargaining terms and conditions; and complying with federal and state reporting requirements. In FY21, some of the key areas of focus for this position will be to review and revise our personnel policies and procedures, strengthen our processes to better support staff, improve the hiring process for substitute teachers and paraprofessionals, and assist with the continued implementation of the educator evaluation and induction systems and assisting in the upcoming contract negotiations with all five collective bargaining units.

The District Administration Budget includes the salaries of the Human Resources Administrator as well as a 1.0 FTE administrative support staff. Also included are expenses including membership to the Massachusetts Association for School Personnel Administrators, recruiting and advertising expenses

(including the district license for our applicant tracking and on-line application system, School Spring/Talent Ed), employee physical examinations, as well as printing, copying and copier leases, postage, and office supplies.

Legal Services

This function is for labor counsel employed by the School Committee to offer counsel and guidance in the area of labor law compliance and collective bargaining. The Reading School Committee employs the legal services of the firm of Stoneman, Chandler and Miller. We are increasing funding in this area by \$7,280 due to commencing collective bargaining with all five collective bargaining units in FY21.

Information Management and Technology

The primary responsibility for this function is to comply with the data management and reporting requirements of the MA DESE which includes SIMS and EPIMS reporting which is done three times per year. Additional tasks include maintaining the district's student information management system as well as other district databases and systems including Blackboard Connect communication system.

The District Administration Budget includes a 0.25 FTE district data support administrative assistant as well as 0.34 FTE district level technology and network management staff (manager). The increase to this functional area funds salary increases.

Utility Services

This function is where expenses for all telecommunication services are charged, including telephone charges and wireless services for the district (not including equipment repairs which are charged to the district-wide technology budget).

Retirement Contributions

This budget line includes funding for the district's contractual obligation to match \$175 of contributions for teachers' tax-sheltered annuity plans for those teachers hired after the 1998-99 school year. Each year for the past several years, additional staff have qualified and taken advantage of this benefit. The FY21 budget allocation is based on this historical trend.

Regular Day

The Regular Day budget funds all of the salaries and expenses related to delivering core instructional programs to our general education students. This includes the salaries for building principals, professional staff, and support staff supporting the regular education program. Expenses included in the regular day budget include transportation for general education students and homeless students; curriculum materials; professional development; instructional materials, supplies, and equipment; instructional technology; library materials and technology; and other instructional services. The Regular Day Cost Center budget accounts for 57.4% of the total Superintendent's FY21 Recommended Budget.

As Figure 14 indicates, the Superintendent's FY21 Recommended Budget includes a 2.8% increase or \$748,602 for the Regular Day Cost Center. The major changes in this cost center are as follows:

- Funding of all contractual step, column and COLA increases for represented and non-represented employees in this cost center. This includes regular education teachers and specialists, secretaries, regular education paraeducators, tutors, building principals and assistant principals, and curriculum coordinators. It should be noted that all salaries for non-represented

staff represent placeholders in the budget and not actual salaries. The final determination for annual salaries of all non-represented personnel within Regular Day will be made by the Superintendent in June for the next fiscal year.

- An increase in funding for curriculum materials, curriculum software and professional development for the following areas:
 - Year 2 of social studies implementation - We will begin aligning standards and identifying curriculum materials in elementary and high school.
 - Algebra 1 at the middle and high school - The materials that we are currently using are being phased out and will no longer be supported.
 - Early Childhood Dyslexia Screener- The Legislature approved [Chapter 272 of the Acts of 2018](#) on October 19, 2018. The new law requires the Department of Elementary and Secondary Education (DESE), in consultation with the Department of Early Education and Care (EEC) to "issue guidelines to assist districts in developing screening procedures or protocols for students that demonstrate one or more potential indicators of a neurological learning disability, including, but not limited to, dyslexia. We are currently receiving a state grant to pilot an early childhood screener in K-2 at Joshua Eaton. Next year, all school districts will be required to administer a screening tool. We are currently reviewing possible tools and awaiting more guidance for the Department of Elementary and Secondary Education.
 - Foreign Language - We will begin exploring new curriculum material in Grades 7-12 Foreign Language. The curriculum material is outdated and needs to be replaced to align with current trends and standards.
- Increase in regular day mandatory transportation which also includes homeless transportation. This increase is due to both a contractual increase per the final year of the transportation contract and a decrease in the number of paying students who use the bus but do not receive mandatory transportation.
- Increase in the full day kindergarten tuition revolving account offset of \$65,000 due to a steady increase in full day kindergarten tuition paying students. The offset reflects amounts for the average salaries for the teachers and paraprofessionals assigned to the full-day kindergarten classes, as well as an allocation of a portion of the principal salaries, secretary salaries and nursing salaries. We continue to review and refine the offset each year as enrollment figures fluctuate.
- Reduction of a 0.4 FTE Data Coach with the funds being reallocated to curriculum software for analytical tools.

Professional salaries in the Regular Day budget reflects a 2.4% increase in the FY21 Superintendent's Recommended Budget. It should be noted that line items with the Professional Salaries category may fluctuate year to year due to step, column, and COLA increases, and staff turnover. The FY21 budget funds all salary and benefit obligations to employees per the collective bargaining agreements and non-union COLA. All salaries for non-represented staff represent placeholders in the budget and not actual salaries. The final determination for annual salaries of all non-represented personnel within Regular Day will be made by the Superintendent in June for the next fiscal year.

Salaries in the regular day budget are also offset by revenues from full day kindergarten (\$1,165,000) and the state's METCO grant (\$60,000). The Metco grant offset is an estimate and maybe adjusted once final funding figures for FY21 are known as the amount is based upon prior year grant levels.

Figure 14 below shows the Superintendent's FY21 Recommended Budget for regular day by detailed expenditure category. This information is intended to provide more specific information on regular day expenditures.

Figure 14: Regular Day Budget by Detail

| | Actual Expenses FY17 | Actual Expenses FY18 | Actual Expenses FY19 | Final Budget FY20 | Recommended Budget FY21 | % Change |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|--------------|
| Regular Day | | | | | | |
| Professional Salaries | | | | | | |
| Assistant Principal | \$ 472,476 | \$ 439,545 | \$ 448,724 | \$ 466,023 | \$ 482,322 | 3.5% |
| Department Head Stipend | 321,202 | 332,023 | 337,332 | 345,883 | 348,354 | 0.7% |
| Employee Benefits | 89,200 | 45,128 | 58,714 | 97,935 | 98,250 | 0.3% |
| Guidance | 396,212 | 414,512 | 436,142 | 470,862 | 416,990 | -11.4% |
| Instructional Specialist | 158,402 | 14,952 | 262,651 | 267,152 | 247,026 | -7.5% |
| Library | 568,525 | 592,946 | 614,162 | 638,474 | 661,075 | 3.5% |
| Principal | 941,092 | 930,731 | 940,914 | 987,428 | 1,015,393 | 2.8% |
| Psychologist | 696,026 | 743,298 | 822,691 | 884,350 | 981,692 | 11.0% |
| Reading | 583,137 | 586,407 | 541,433 | 614,944 | 626,599 | 1.9% |
| Revolving Fund Support | (900,000) | (900,000) | (949,000) | (1,100,000) | (1,165,000) | 5.9% |
| State Grant Support | (103,283) | (80,000) | (70,044) | (60,000) | (60,000) | 0.0% |
| Stipends | 215,074 | 224,377 | 223,784 | 250,883 | 264,933 | 5.6% |
| Substitutes | 159,800 | 83,811 | 77,331 | 105,000 | 105,000 | 0.0% |
| Teacher | 17,559,847 | 17,687,591 | 18,701,590 | 19,698,674 | 20,220,985 | 2.7% |
| Technology Integration | 294,014 | 292,986 | 292,324 | 311,451 | 321,297 | 3.2% |
| Professional Salaries Total | \$21,451,725 | \$ 21,408,307 | \$22,738,748 | \$ 23,979,058 | \$ 24,564,914 | 2.4% |
| Clerical Salaries | | | | | | |
| Employee Benefits | \$ 3,169 | \$ 5,864 | \$ - | \$ 4,500 | \$ 4,500 | 0.0% |
| Secretary | 470,955 | 471,365 | 449,330 | 457,997 | 467,694 | 2.1% |
| Clerical Salaries Total | \$ 474,124 | \$ 477,229 | \$ 449,330 | \$ 462,497 | \$ 472,194 | 2.1% |
| Other Salaries | | | | | | |
| Employee Benefits | \$ 750 | \$ 785 | \$ 750 | \$ 750 | \$ - | -100.0% |
| Paraprofessional | 686,109 | 727,407 | 741,885 | 828,869 | 867,270 | 4.6% |
| Substitutes | 305,231 | 264,033 | 225,678 | 292,200 | 292,200 | 0.0% |
| Tutoring Services | 7,779 | - | - | - | - | - |
| Other Salaries Total | \$ 999,869 | \$ 992,224 | \$ 968,312 | \$ 1,121,819 | \$ 1,159,470 | 3.4% |
| Contract Services | | | | | | |
| Instructional Services | \$ 4,300 | \$ - | \$ 1,250 | \$ 10,000 | \$ 10,000 | 0.0% |
| Transportation | 93,609 | 120,228 | 141,939 | 132,695 | 168,000 | 26.6% |
| Contract Services Total | \$ 97,909 | \$ 120,228 | \$143,189 | \$ 142,695 | \$ 178,000 | 24.7% |
| Supplies & Materials | | | | | | |

| | | | | | | |
|---------------------------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------|
| Art | \$ 30,896 | \$ 15,898 | \$ 22,669 | \$ 27,600 | \$ 27,800 | 0.7% |
| Business | 2,488 | - | (13) | 3,500 | 2,500 | -28.6% |
| Curriculum, Elementary | 65,648 | 143,977 | 49,446 | 42,500 | 57,500 | 35.3% |
| Curriculum, High School | 11,179 | 17,771 | 109,514 | 57,600 | 72,600 | 26.0% |
| Curriculum, Middle School | 3,434 | 3,509 | 7,677 | 49,900 | 63,950 | 28.2% |
| English Language Arts | 31,758 | 32,481 | 21,243 | 31,070 | 28,000 | -9.9% |
| Equipment | - | - | - | - | - | |
| Foreign Language | 5,385 | 6,610 | 4,106 | 10,300 | 10,300 | 0.0% |
| Furnishings | 10,835 | 3,663 | 16,103 | 10,654 | 11,500 | 7.9% |
| Guidance | 1,304 | 282 | 616 | 1,000 | 1,000 | 0.0% |
| Kindergarten | 900 | 505 | 881 | 300 | 300 | 0.0% |
| Library | 15,039 | 6,734 | 7,233 | 16,968 | 13,300 | -21.6% |
| Library Technology | 94 | - | - | 1,000 | 1,000 | 0.0% |
| Math | 53,163 | 15,370 | 13,004 | 52,329 | 46,550 | -11.0% |
| Office | 18,075 | 9,284 | 8,891 | 15,622 | 15,774 | 1.0% |
| Other | 41,786 | 27,355 | 49,235 | 46,282 | 41,773 | -9.7% |
| Paper | 56,249 | 15,613 | 54,700 | 43,100 | 45,500 | 5.6% |
| Performing Arts | 7,816 | 4,920 | 12,512 | 12,800 | 12,950 | 1.2% |
| Peripherals | - | 70 | - | 700 | - | -100.0% |
| Physical Education | 13,342 | 7,681 | 10,095 | 12,600 | 11,650 | -7.5% |
| Printer | 21,809 | 13,437 | 21,220 | 21,050 | 21,350 | 1.4% |
| Professional Development | 2,911 | 1,743 | 1,594 | 4,850 | 4,450 | -8.2% |
| Psychology | - | 108 | 140 | 400 | 450 | 12.5% |
| Reading | 11,723 | 12,747 | 21,384 | 15,744 | 15,755 | 0.1% |
| Science | 33,466 | 12,701 | 21,569 | 100,223 | 98,100 | -2.1% |
| Social Studies | 7,535 | 7,200 | 5,807 | 19,400 | 17,600 | -9.3% |
| Software | 48,188 | 48,517 | 46,062 | 61,585 | 76,925 | 24.9% |
| Teacher Resources | 8,195 | 4,378 | 5,032 | 4,010 | 5,200 | 29.7% |
| Teacher Supplies | 28,373 | 11,669 | 14,896 | 16,982 | 16,000 | -5.8% |
| Technology | 5,922 | 4,259 | 11,408 | 23,296 | 23,950 | 2.8% |
| Testing | 3,908 | 725 | 1,203 | 2,500 | 2,050 | -18.0% |
| Workbooks & Consumables | 2,141 | 8,277 | 9,574 | 11,000 | 13,800 | 25.5% |
| Supplies & Materials Total | \$ 543,559 | \$ 437,483 | \$547,797 | \$ 716,867 | \$ 759,577 | 6.0% |
| Other Expenses | | | | | | |
| Dues & Memberships | \$ 8,769 | \$ 8,596 | \$ 8,890 | \$ 19,235 | \$ 19,037 | -1.0% |
| Equipment | 64,119 | 79,185 | 54,289 | 76,579 | 85,993 | 12.3% |
| Field Trip Travel | 450 | 488 | 385 | 700 | 500 | -28.6% |
| Graduation | 8,620 | 8,281 | 8,972 | 8,000 | 8,000 | 0.0% |
| Instructional Services | - | - | - | 7,800 | 5,000 | -35.9% |
| Other | 1,116 | 98 | 884 | 1,600 | 800 | -50.0% |
| Professional Development | 151,272 | 168,918 | 190,018 | 243,396 | 270,425 | 11.1% |

| | | | | | | |
|------------------------------|--------------|---------------|--------------|---------------|---------------|------|
| Software Licensing & Support | 68,863 | 69,813 | 66,594 | 81,387 | 83,325 | 2.4% |
| Technology | 38,296 | 104,412 | 74,334 | 154,000 | 156,000 | 1.3% |
| Travel | - | - | 954 | - | 1,000 | - |
| Other Expenses Total | \$ 341,505 | \$ 439,790 | \$ 405,320 | \$ 592,697 | \$ 630,080 | 6.3% |
| Regular Day Total | \$23,908,691 | \$ 23,875,261 | \$25,252,697 | \$ 27,015,632 | \$ 27,764,234 | 2.8% |

Figure 15: Regular Day Staffing

| | FY17 FTE | FY18 FTE | FY19 FTE | Budgeted FY20 FTE | Actual FY20 FTE | Budgeted FY21 FTE |
|-----------------------------|-------------|-------------|-------------|-------------------------|-----------------------|-------------------------|
| Regular Education | 341.8 | 332.8 | 340.9 | 342.2 | 341.1 | 341.1 |
| Assistant Principal | 4.5 | 4.3 | 4.3 | 4.3 | 4.3 | 4.3 |
| Curriculum Coordinators | - | - | 2.0 | 2.0 | 2.0 | 2.0 |
| Elementary Teacher | 103.6 | 100.4 | 100.2 | 101.4 | 101.4 | 101.4 |
| ELL Teacher | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 |
| Guidance Counselor | 5.2 | 5.6 | 5.6 | 5.6 | 5.6 | 5.6 |
| High School Dept Chair | 3.3 | 3.3 | 3.3 | 3.3 | 3.3 | 3.3 |
| High School Teacher | 74.7 | 70.3 | 75.1 | 75.1 | 74.6 | 74.6 |
| Instructional Coach | 2.0 | 0.2 | 1.0 | 1.0 | 0.6 | 0.6 |
| Library/Media Specialist | 7.9 | 7.9 | 7.9 | 7.9 | 7.9 | 7.9 |
| Middle School Teacher | 65.7 | 65.8 | 66.3 | 66.3 | 66.3 | 66.3 |
| Paraprofessional | 22.0 | 21.5 | 23.9 | 24.0 | 23.0 | 23.0 |
| Principal | 8.0 | 8.0 | 8.0 | 8.0 | 8.0 | 8.0 |
| Reading Specialist | 7.3 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 |
| School Adjustment Counselor | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| School Psychologist | 9.6 | 10.0 | 10.6 | 10.6 | 11.4 | 11.4 |
| Secretary | 11.0 | 11.0 | 10.0 | 10.0 | 10.0 | 10.0 |
| Supervisor of Students | 1.0 | - | - | - | | - |
| Technology Specialist | 3.6 | 3.4 | 3.1 | 3.1 | 3.1 | 3.1 |
| Tutor | 8.9 | 10.5 | 9.1 | 9.1 | 9.1 | 9.1 |

Figure 16: Building Budgets

| | Fiscal Year 20 Per Pupil Analysis | | | Fiscal Year 21 Per Pupil Analysis | |
|-----------------|--------------------------------------|----------------------|--|--------------------------------------|----------------------|
| | 10/1/2018 Enrollment | FY20 Per Pupil | | 10/1/2019 Enrollment | FY21 Per Pupil |
| Barrows | 372 | \$65,844 | | 385 | \$65,844 |
| Birch Meadow | 375 | 66,375 | | 384 | 66,375 |
| Eaton | 388 | 68,676 | | 404 | 68,676 |
| Killam | 424 | 75,048 | | 415 | 75,048 |
| Wood End | 304 | 53,808 | | 304 | 53,808 |

| | | | | | |
|----------|--------------|----------------|--|--------------|----------------|
| Coolidge | 445 | 69,865 | | 424 | 69,865 |
| Parker | 550 | 86,350 | | 500 | 86,350 |
| RMHS | <u>1,263</u> | <u>205,869</u> | | <u>1,230</u> | <u>205,869</u> |
| | 4,121 | \$691,835 | | 4,046 | \$691,835 |

As part of the Regular Day cost center budget, each school is allocated an amount of funds to operate the day to day activities of the school. As show in Figure 16 above, the building budgets remained constant with FY20.

The building budget spending line items for all eight schools are distributed throughout Figure 14 above and are primarily located the in the *Supplies and Materials* section and in the *Other Expenses* section. The total per pupil spending at each building is used for the following expenses:

- Building supplies for office and classrooms
- Text and materials and consumables
- Classroom furniture
- Classroom equipment/technology
- Art and physical education materials and supplies
- Paper
- Copier leases
- Memberships/dues
- Instructional software and ongoing software license and maintenance fees
- Testing supplies
- Conferences/workshops/professional development
- Graduation expenses (High School)

Special Education

The Special Education cost center includes the salaries and expenses necessary to provide special education and related services to the children in our community. The goal of the Student Services Department is to provide high quality programs and services within the district and to identify and place children in out-of-district programs only when the programs or services that are offered within the district are not adequate or appropriate to address a child's particular needs. As mandated by the Individuals with Disabilities Education Act (IDEA) and Section 504 of the Americans with Disabilities Act, we strive to provide programs and services to allow our students with disabilities to be educated in the least restrictive environment that enables them to make effective progress. The Superintendent's FY21 Recommended Budget allocates a 5.1% or \$772,212 increase to this cost center. In FY21, in-district expenditures make up 67% of the special education budget while out-of-district expenditures comprise the other 33% of the Superintendent's FY21 Recommended Special Education budget.

The major financial changes in the cost center are as follows:

- Cost of living adjustments and step and column increases for special education teachers, therapists, and special education paraeducators as per collective bargaining agreements.
- Cost of living adjustments for non-represented personnel. It should be noted that all salaries for non-represented staff represent placeholders in the budget and not actual salaries. The final determination for annual salaries of all non-represented personnel within the Special Education Cost Center will be made by the Superintendent in June for the next fiscal year.

- Additional staff budgeted in FY21 to address the increased needs of students in our in-district special education programs. There is a net addition of 0.54 FTE Special Education Paraeducators and 1.6 FTE Special Education Teachers and related service providers due to current and anticipated in-district special education programmatic needs and district needs. The breakdown is as follows:
 - 0.43 FTE Special Education Program Paraeducator at Killam (Hired in FY20)
 - 0.32 FTE Special Education Occupational Therapy Assistant for the district (Increase in FTE in FY20)
 - 0.50 FTE Special Education Program Teacher at Killam (Increase in FTE in FY20)
 - 0.10 FTE Physical Therapist for District (Increase in FTE in FY20)
 - 0.10 FTE adjustment districtwide for special education paraeducator support (Anticipated for FY21)
 - 0.4 FTE Special Education Occupational Therapist (Anticipated for FY21)
 - 0.6 FTE Speech and Language Pathologist (Anticipated for FY21)
- Known increases in special education out of district tuition and transportation costs due to tuition and contractual transportation increases. These higher than normal increases are due to several factors including change in public collaborative tuition rates, students who changed placements to a more restrictive environment resulting in a higher cost, and some private placements increasing tuition at a higher rate than budgeted. We also have to account for increases in tuition rates for private school placements that some of our students attend. These tuition rates for approved special education private school programs are regulated by the Operational Services Division (OSD) of the Commonwealth of Massachusetts. The annual tuition and services increase, which for next year is higher than average at 2.72%, may be renegotiated every six years by each approved private school program. If approved by OSD, these increases for that year can be significantly higher and have an impact on a district's special education budget if they have students who attend that program.
- A decrease in the special education tuition revolving account offset of \$30,000 due to one less student being tuitioned in next year into our in-district programs from other school districts and a \$20,000 increase in the RISE tuition revolving account offset to appropriately reflect the amount of the offset with the tuition revenue that is being collected and associated expenses. The offset reflects a portion of the RISE preschool director, RISE secretary, teacher and paraprofessional salaries.

Not included in this budget are any unanticipated costs related to out of district placement tuition, transportation, or other services as required by a student's individualized education plan. We closely track additional potential cost increases throughout the fiscal year, and we will keep the Committee informed if any unanticipated costs emerge.

Part of the staffing request for FY21 is a 0.6 FTE Speech and Language Pathologist and 0.4 FTE Occupational Therapist. In order to remain in compliance with related services as outlined in IEPs (Individualized Education Programs) additional staffing is required. Given the increased number students in our substantially separate in district programs there is an increased need to provide services directly to students and consultation to the program staff in Speech and Language and Occupational Therapies. Additionally, there has been an increase in evaluation requests to determine if students are eligible for services. To remain in compliance with timelines and to provide complete evaluations for programming to staff and families additional related service staff is required.

The majority of the in-district portion of the budget funds the salaries of the teaching and support staff, as well as related services, in our different in-district special education programs and learning centers as determined by Individual Education Plans (IEPs). Each school has a learning center where students identified with any of the ten disability eligibility categories not in special education in district programs receive services. In addition, we currently have six different types of in-district special education programs, described below, as well as, a continuum of special education and related services at each school.

- **Crossroads:** The Crossroads classrooms provide identified students with specialized and skills-based instruction through a modified curriculum primarily in English Language Arts and math, as identified by individual student IEPs. Students are provided with inclusive opportunities often within the general education classroom for social studies, science and electives/specials. Students can have academic support blocks built in to their schedule which support academic, social and communication skill development. Program specific paraprofessionals may also provide academic, social and behavioral support and accommodations in both the Crossroads and general education classrooms. Located at Wood End, Coolidge, and RMHS.
- **Compass:** The Compass classroom provides access to the curriculum through the use of highly modified curriculum and intensive accommodations. Students receive instruction in the areas of functional daily living skills, communication, academic readiness, and academics. Students may require the use assistive technology to facilitate communication. Students are provided with inclusion opportunities. Located at Birch Meadow, Wood End, and Coolidge. This program will be implemented during the 2020-2021 school year at RMHS.
- **Connections:** The Connections program provides social pragmatics, social communication, organization and academic instruction. At the elementary level, the program is co-taught classrooms. At middle and high school supports are provided both in and out of the general education setting. Located at Birch Meadow, Coolidge, and RMHS.
- **Therapeutic Support Program (TSP):** TSP provides behavioral, social emotional and academic instruction. The program provides a continuum of service to provide student inclusive opportunities. The students are provided therapeutic and/or counseling support as needed. Located at Killam, Coolidge, and RMHS.
- **Bridge:** The Bridge program provides specific instruction in communication, academics and executive functioning skills. The students have access to the general education curriculum with access to all language-based strategies embedded within the curriculum. Located at Joshua Eaton, Parker, and RMHS.
- **POST:** A collaborative post-secondary program that provides experiential and educational opportunities in the areas of daily living, employment, community inclusion, recreation, leisure and real-world academic skills in order to promote successful transition to adulthood. The main goal for the program is for young adults to gain the skills to become integrated members in our community. A collaboration between the Wakefield Public Schools and the Reading Public Schools through an Inter-Municipal Agreement which runs through June 2021. This program services students who are ages 18-22 and is located in Wakefield.

As you can see from Figure 17 below, we have seen a decrease in the number and percentage of students on IEPs and a decrease in the number of students requiring out of district placements.

Figure 17: Special Education Enrollment (2019-20 as of October 1, 2019)

| Academic Year | Total Enrollment | # of Students on IEP | % of Students | % of Students Statewide | # of Students Out of District |
|---------------|------------------|----------------------|---------------|-------------------------|-------------------------------|
| 2009-10 | 4392 | 758 | 17.3% | 17.0 | 59 |
| 2010-11 | 4459 | 734 | 16.5% | 17.0 | 51 |
| 2011-12 | 4447 | 768 | 17.3% | 17.0 | 64 |
| 2012-13 | 4483 | 737 | 16.4% | 17.0 | 64 |
| 2013-14 | 4432 | 767 | 17.3% | 17.0 | 50 |
| 2014-15 | 4407 | 809 | 18.4% | 17.1 | 61 |
| 2015-16 | 4394 | 791 | 18.0% | 17.2 | 64 |
| 2016-17 | 4377 | 727 | 16.6% | 17.4 | 53 |
| 2017-18 | 4275 | 724 | 16.9% | 17.7 | 69 |
| 2018-19 | 4270 | 752 | 17.6% | 18.1 | 62 |
| 2019-20 | 4202 | 727 | 17.3% | N/A | 51 |

Special education expenses present a unique challenge to school districts due to their variability and lack of predictability. Our goal is always to provide the highest quality services to students and to provide those within the district. Over the years, our district has increased its in-district special education programs from one program to nine different programs across the district.

Figure 18 below shows the enrollment by school, RISE Preschool, and POST for our students who receive services via an IEP through our learning centers, services, and programs and the number of students who attend out of district placements to receive their services. Descriptions of each program can be found above.

Figure 18: SY'2019-20 Special Education Program and Learning Center Enrollment (As of 10/1/2019)

| | PK | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | PG | Total |
|----------------------|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|-------|
| RISE (8) | 34 | | | | | | | | | | | | | | | 34 |
| Barrows (7) | | 9 | 2 | 8 | 6 | 11 | 10 | | | | | | | | | 46 |
| Birch Meadow (2,3,7) | | 11 | 8 | 8 | 15 | 11 | 13 | | | | | | | | | 66 |
| Joshua Eaton (5,7) | | 4 | 3 | 5 | 9 | 8 | 21 | | | | | | | | | 50 |
| Killam (4,7) | | 10 | 4 | 8 | 8 | 17 | 7 | | | | | | | | | 54 |
| Wood End (1,2,7) | | 6 | 5 | 7 | 5 | 10 | 12 | | | | | | | | | 45 |
| Coolidge (1,2,3,4,7) | | | | | | | | 35 | 33 | 33 | | | | | | 101 |
| Parker (5,7) | | | | | | | | 23 | 19 | 30 | | | | | | 72 |
| RMHS (1,3,4,5,7) | | | | | | | | | | | 42 | 46 | 60 | 60 | | 208 |
| POST (6) | | | | | | | | | | | | | | | 1 | 1 |
| TOTAL | | | | | | | | | | | | | | | | 677 |
| OOD | | | 1 | 1 | 1 | 1 | 3 | 6 | 1 | 6 | 5 | 4 | 6 | 5 | 11 | 51 |
| TOTAL | 34 | 40 | 23 | 37 | 44 | 58 | 66 | 64 | 53 | 69 | 47 | 50 | 66 | 65 | 12 | 728 |

Legend of Programs at Each School

| | |
|-----------------|---|
| Crossroads | 1 |
| Compass | 2 |
| Connections | 3 |
| TSP | 4 |
| Bridge | 5 |
| POST | 6 |
| Learning Center | 7 |
| RISE | 8 |

The Special Education budget comprises 33% of the total FY21 Superintendent's Recommended Budget. Figure 19 below shows the Superintendent's FY21 budget for Special Education by detailed expenditure category. This information is intended to provide more specific information on Special Education expenditures.

Figure 19: Special Education Budget by Detailed Expense Category

| | Actual Expenses FY17 | Actual Expenses FY18 | Actual Expenses FY19 | Final Budget FY20 | Recommended Budget FY21 | % Change |
|------------------------------------|----------------------------|----------------------------|----------------------------|-------------------------|-------------------------------|-------------|
| Special Education | | | | | | |
| Professional Salaries | | | | | | |
| Administrator | \$ - | \$ - | \$ 61,154 | \$ 61,500 | \$ 63,345 | 3.0% |
| Director | 227,926 | 228,002 | 202,575 | 237,940 | 250,228 | 5.2% |
| Employee Benefits | 3,750 | 30,238 | 2,847 | 1,950 | 1,950 | 0.0% |
| Extended Year Services | 81,028 | 73,974 | 110,879 | 105,500 | 121,580 | 15.2% |
| Manager | 23,452 | 24,853 | 25,386 | 26,099 | 26,680 | 2.2% |
| Nurse | 4,611 | 3,811 | 3,539 | 3,680 | 3,600 | -2.2% |
| Occupational Therapist | 244,300 | 254,659 | 259,995 | 267,361 | 328,403 | 22.8% |
| Physical Therapist | 119,111 | 122,316 | 126,160 | 129,939 | 150,457 | 15.8% |
| Psychologist | 454,951 | 382,285 | 403,188 | 468,256 | 490,277 | 4.7% |
| Physical Therapist | 5,712 | 6,067 | 6,448 | 6,853 | - | -100.0% |
| Revolving Fund Support | (578,000) | (628,000) | (528,000) | (410,000) | (400,000) | -2.4% |
| Special Education Teacher | 3,551,956 | 3,709,566 | 4,231,715 | 4,556,217 | 4,801,634 | 5.4% |
| Speech Therapist | 749,598 | 779,723 | 777,543 | 804,587 | 865,297 | 7.5% |
| Substitutes | 20,028 | 66,442 | 17,153 | - | - | - |
| Team Chair | 504,599 | 524,833 | 599,274 | 631,631 | 664,994 | 5.3% |
| Professional Salaries Total | \$5,413,021 | \$ 5,578,769 | \$ 6,299,857 | \$ 6,891,513 | \$ 7,368,445 | 6.9% |
| Clerical Salaries | | | | | | |
| Secretary | \$ 86,980 | \$ 92,917 | \$ 94,561 | \$ 99,325 | \$ 102,510 | 3.2% |
| Clerical Salaries Total | \$ 86,980 | \$ 92,917 | \$ 94,561 | \$ 99,325 | \$ 102,510 | 3.2% |
| Other Salaries | | | | | | |
| Employee Benefits | \$ 750 | \$ 1,605 | \$ 1,211 | \$ - | \$ - | - |
| Extended Year Services | 41,968 | 49,856 | 46,618 | 48,483 | 50,000 | 3.1% |
| Paraprofessional | 1,906,477 | 1,965,018 | 2,122,685 | 2,396,562 | 2,515,046 | 4.9% |
| Substitutes | 3,266 | 3,460 | 4,088 | - | - | - |
| Other Salaries Total | \$1,952,461 | \$ 2,019,939 | \$ 2,174,602 | \$2,445,045 | \$2,565,046 | 4.9% |
| Contract Services | | | | | | |
| Districtwide Leadership | \$ 81,305 | \$ 57,023 | \$ 60,602 | \$ 68,250 | \$ 68,250 | 0.0% |
| Field Trip Travel | 2,263 | 1,970 | 1,723 | 1,425 | 1,500 | 5.3% |
| Legal Services | 146,644 | 127,003 | 143,408 | 130,000 | 130,000 | 0.0% |
| Other Instructional Services | 13,395 | 6,847 | 1,850 | 5,500 | 5,500 | 0.0% |
| Professional Development | 1,200 | - | - | - | - | - |

| | | | | | | |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|--------------|
| Psychological Services | 21,625 | 34,200 | 27,375 | 1,300 | 8,500 | 553.8% |
| Pupil Transportation | 941,551 | 1,181,391 | 1,187,774 | 1,295,000 | 1,325,000 | 2.3% |
| Testing & Assessment | - | 7,053 | 5,992 | 13,700 | 6,500 | -52.6% |
| Therapeutic Services | 413,718 | 337,635 | 200,849 | 262,600 | 264,000 | 0.5% |
| Contract Services Total | \$1,621,701 | \$ 1,753,122 | \$ 1,629,573 | \$1,777,775 | \$ 1,809,250 | 1.8% |
| Supplies & Materials | | | | | | |
| Furnishings | \$ 356 | \$ - | \$ - | \$ - | \$ - | - |
| General Supplies | 1,337 | 2,109 | 286 | 2,750 | 2,450 | -10.9% |
| Instructional Equipment | 451 | 209 | 80 | - | - | - |
| Office | 1,522 | 272 | 182 | 1,000 | 1,000 | 0.0% |
| Other | 35 | 167 | 1,730 | 1,500 | 1,500 | 0.0% |
| Postage | 4,501 | 4,087 | 3,738 | 2,050 | 2,050 | 0.0% |
| Psychology | - | - | 512 | - | - | - |
| Software | 100 | 249 | 249 | 200 | 200 | 0.0% |
| Special Education | 24,810 | 14,200 | 9,554 | 17,348 | 17,140 | -1.2% |
| Testing | 31,014 | 22,561 | 26,331 | 28,727 | 28,899 | 0.6% |
| Supplies & Materials Total | \$64,125 | \$43,855 | \$42,662 | \$53,575 | \$53,239 | -0.6% |
| Other Expenses | | | | | | |
| Advertising | \$ 207 | \$ 313 | \$184 | \$210 | \$210 | 0.0% |
| Districtwide Leadership | - | 383 | 91 | 1,500 | 1,000 | -33.3% |
| Dues & Memberships | 1,839 | 2,245 | 2,145 | 3,650 | 2,300 | -37.0% |
| Equipment | 3,837 | 3,063 | 3,030 | 4,127 | 4,100 | -0.7% |
| Instructional Equipment | 94 | 497 | - | - | - | - |
| Instructional Technology | 6,606 | 376 | 4,890 | 5,000 | 5,000 | 0.0% |
| Other Fixed Charges | 24,673 | 23,841 | 20,413 | 25,500 | 25,500 | 0.0% |
| Postage | 695 | 1,621 | 614 | 2,000 | 2,000 | 0.0% |
| Professional Development | 24,270 | - | 368 | 18,000 | 18,000 | 0.0% |
| Pupil Transportation | 14,765 | 16,513 | 18,929 | 17,000 | 800 | -95.3% |
| Software Licensing & Support | 17,116 | 18,004 | 24,448 | 27,500 | 26,950 | -2.0% |
| Therapeutic & Adaptive Equipment | 13,570 | 5,430 | 9,774 | 12,000 | 12,000 | 0.0% |
| Travel | 2,871 | 3,054 | 3,586 | 3,200 | 3,500 | 9.4% |
| Tuition - Out of District | 2,475,050 | 3,025,294 | 3,417,050 | 3,840,718 | 4,000,000 | 4.1% |
| Other Expenses Total | \$2,585,593 | \$ 3,100,633 | \$3,505,521 | \$3,960,405 | \$4,101,360 | 3.6% |
| Special Education Total | \$11,723,881 | \$12,589,236 | \$13,746,776 | \$15,227,638 | \$ 15,999,850 | 5.1% |

As described in Figure 19 above, salaries make up the largest share of the special education budget at 62.7% of the total for this cost center. The next largest category is other expenses which includes the tuition for students who are placed out-of-district in specialized programs. Contract services follows and this is where the transportation for both in-district and out-of-district students is budgeted. Supplies and materials are the smallest percentage of this cost center budget.

The percentage of increase in professional salaries is driven by several factors, including, step, column change, and cost of living increases. Additionally, we have added 0.54 FTE special education paraeducators and 1.6 FTE special education teachers and related service providers to the FY21 budget to address current and future needs. Figure 20 below gives a breakdown of the special education staffing that is funded out of the operating budget.

Figure 20: Special Education Staffing

| | FY17 FTE | FY18 FTE | FY19 FTE | Budgeted FY20 FTE | Actual FY20 FTE | Budgeted FY21 FTE |
|--|-------------|-------------|-------------|-------------------------|-----------------------|-------------------------|
| Special Education | 163.6 | 167.4 | 175.9 | 180.1 | 177.4 | 178.5 |
| Behavior Analyst (BCBA) | 1.0 | 1.6 | 1.0 | 2.0 | 1.0 | 1.0 |
| District Administrator | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Assistant Special Education Director | - | - | 0.6 | 0.6 | 0.6 | 0.6 |
| District Administrator of Support Services | 0.6 | 0.4 | 0.4 | 1.0 | 1.0 | 1.0 |
| District Evaluator | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Elementary Teacher | 23.8 | 24.0 | 25.0 | 26.0 | 26.5 | 25.5 |
| High School Teacher | 10.0 | 11.0 | 11.0 | 11.0 | 11.0 | 12.0 |
| Middle School Teacher | 15.5 | 15.5 | 17.0 | 17.0 | 17.0 | 17.0 |
| Occupational Therapist | 3.1 | 3.1 | 3.1 | 3.1 | 3.1 | 3.5 |
| Occupational Therapy Assistant | 0.6 | 0.6 | 0.6 | 0.6 | 0.9 | 0.9 |
| Paraprofessional | 76.8 | 78.0 | 84.2 | 85.8 | 82.1 | 82.2 |
| Physical Therapist | 1.5 | 1.5 | 1.5 | 1.5 | 1.6 | 1.6 |
| Pre-School Teacher | 5.9 | 7.3 | 7.3 | 7.3 | 7.5 | 7.5 |
| School Adjustment Counselor | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Secretary | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |
| Social Worker | 4.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 |
| Speech/Language Pathologist | 9.6 | 9.8 | 9.8 | 9.8 | 9.8 | 9.8 |
| Speech/Language Pathologist Assistant | - | - | - | - | - | 0.6 |
| Team Chair | 6.2 | 6.6 | 6.4 | 6.4 | 7.4 | 7.4 |

Districtwide Programs

This cost center includes the budgets for Health Services, Athletic Programs, Extra-curricular Programs, and Districtwide Networking and Technology Maintenance. These programs are grouped into the Districtwide Programs cost center since none of the expenses can be allocated to either regular day or special education. In other words, these expenses are for the benefit of both general education and special education students.

The major changes to this cost center are as follows:

- Funding for cost of living adjustments, salary steps, and column increases for nurses, athletic coaches, advisory stipends and the athletic secretary according to collective bargaining agreements. In addition, there is a cost of living adjustment for the non-represented employees including the assistant principal for athletics and extra-curricular activities, District Network Manager, Technicians, and the Director of Nurses.

- Although there are contractual increases in athletic and extra-curricular transportation, there is an overall decrease to athletic transportation due to Turf 2 coming back online in Spring, 2020.
- A decrease in field maintenance as expenses associated with Turf II and the Stadium are budgeted as part of the Town Core budget.
- Athletic facility rentals decreased due changes in facilities rentals related to the late start at the High School.
- An increase in athletic software licensing and support due to the increase in modules for Hudl Coaching software.
- An overall decrease in Network Technology software licensing and support due to less licenses and maintenance agreements up for renewal in FY21. This line item fluctuates from year to year based on when renewals come due.
- There are annual adjustments in offsets to the athletic revolving account (\$30,000 increase) and extra-curricular revolving account (\$10,000 increase) due to an increase in average user fee participation and ticket sales. These amounts will be monitored as we have seen a slight dip in the preliminary participation numbers in the current year. Also potentially impacting future revenue/ticket sales is the decision to reduce the number of shows from four to three.

Overall, this cost center budget is projected to decrease by 0.9%. This cost center accounts for just 4.2% of the total budget and has remained between 4.0% and 4.5% for the last several years. While the proportion overall has not changed significantly, there have been shifts between various programs within this cost center. The Districtwide budget by individual program is shown below in Figure 21 below. The largest program budget is for Health Services (35.1%), followed by Athletics (32.8%), District Technology (28.2%); Extra-curricular is the smallest program budget at 3.9% of the total District-wide programs budget. In total, there is an overall decrease of \$19,324.

Figure 22 shows the staffing for the District-wide cost center.

Figure 21: District-wide Budget by Program

| | Actual Expenses FY17 | Actual Expenses FY18 | Actual Expenses FY19 | Final Budget FY20 | Recommended Budget FY21 | % Change |
|-------------------------|----------------------|----------------------|----------------------|--------------------|-------------------------|--------------|
| Athletics | \$ 563,586 | \$ 535,857 | \$ 609,796 | \$ 671,715 | \$ 663,204 | -1.3% |
| Extra-curricular | 81,255 | 81,878 | 59,584 | 77,603 | 78,133 | 0.7% |
| Health Services | 617,945 | 622,834 | 652,497 | 692,113 | 710,357 | 2.6% |
| Technology | 523,907 | 471,327 | 557,941 | 599,911 | 570,325 | -4.9% |
| Grand Total | \$1,786,694 | \$ 1,711,896 | \$1,879,817 | \$2,041,343 | \$ 2,022,019 | -0.9% |

Figure 22: District-wide Program Staffing

| | FY17 FTE | FY18 FTE | FY19 FTE | Budgeted FY20 FTE | Actual FY20 FTE | Budgeted FY21 FTE |
|-------------------------|----------|----------|----------|-------------------|-----------------|-------------------|
| Athletics | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 |
| Assistant Principal | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 |
| Secretary | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Extra-curricular | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 |
| Assistant Principal | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 |

| | | | | | | |
|--------------------------------|-----|-----|-----|-----|-----|-----|
| Health Services | 9.3 | 9.3 | 9.3 | 9.3 | 9.3 | 9.3 |
| District Administrator | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| School Nurse | 8.8 | 8.8 | 8.8 | 8.8 | 8.8 | 8.8 |
| Secretary | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 |
| District Technology | 6.4 | 5.4 | 6.4 | 6.2 | 6.2 | 6.2 |
| Computer Technician | 5.5 | 4.5 | 5.5 | 5.5 | 5.5 | 5.5 |
| District Administrator | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 |
| Info Systems Specialist | 0.2 | 0.2 | 0.2 | - | - | - |

Health Services

The Health Services program budget funds the salaries and expenses for servicing the medical needs of the district's student population. Currently, each building has at least one full-time nurse, with the High School/RISE having 1.8 FTE. The Director of Nursing is housed at the high school and provides additional support to its larger student population, as well as, the RISE Preschool at RMHS. The Director receives clerical support from one of the central office Administrative Assistants who spends 25% of her time supporting Health Services. Ninety-seven percent of the health services budget funds salaries.

The Health Services budget is increasing 2.6% in the Superintendent's FY21 Recommended Budget primarily due to salary increases for represented and non-represented employees. The Nurse substitutes line item has increased \$5,000 (33%) due to an increased need for nurse coverage on field trips for students who require care as designated by an IEP or 504 as well as to provide coverage, as needed for various screenings and testing.

Figure 23 below breaks down the Health Services Program budget by detail. The district contracts with a physician as required under MGL, c. 71, §53-55 who provides medical examinations to students as needed. We do not anticipate an increase to this contracted amount in FY21. The funds allocated for medical supplies will be used to support the safety-centered activities such as replacing expired items in each emergency medical bags and adding equipment, most notably audiology testing equipment, as needed.

Figure 23: Health Services Program Budget by Detail

| | Actual Expenses FY17 | Actual Expenses FY18 | Actual Expenses FY19 | Final Budget FY20 | Recommended Budget FY21 | % Change |
|------------------------------------|----------------------|----------------------|----------------------|-------------------|-------------------------|-------------|
| Health Services | | | | | | |
| Professional Salaries | | | | | | |
| Director | \$ 80,133 | \$ 85,611 | \$ 85,231 | \$ 89,483 | \$ 83,430 | -6.8% |
| Nurse | 495,845 | 495,758 | 522,582 | 553,152 | 571,144 | 3.3% |
| Professional Salaries Total | \$ 575,978 | \$ 581,369 | \$ 607,814 | \$ 642,635 | \$ 654,574 | 1.9% |
| Clerical Salaries | | | | | | |
| Secretary | \$ 12,636 | \$ 12,835 | \$ 13,156 | \$ 13,479 | \$ 13,883 | 3.0% |
| Clerical Salaries Total | \$ 12,636 | \$ 12,835 | \$ 13,156 | \$ 13,479 | \$ 13,883 | 3.0% |
| Other Salaries | | | | | | |

| | | | | | | |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------|
| Substitutes | \$ 10,306 | \$ 10,929 | \$ 13,453 | \$ 15,000 | \$ 20,000 | 33.3% |
| Other Salaries Total | \$ 10,306 | \$ 10,929 | \$ 13,453 | \$ 15,000 | \$ 20,000 | 33.3% |
| Contract Services | | | | | | |
| Professional Development | \$ 1,616 | \$ 1,150 | \$ 990 | \$ 1,000 | \$ 1,000 | 0.0% |
| School Physician | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 0.0% |
| Contract Services Total | \$ 9,616 | \$ 9,150 | \$ 8,990 | \$ 9,000 | \$ 9,000 | 0.0% |
| Supplies & Materials | | | | | | |
| Medical | \$ 7,399 | \$ 4,364 | \$ 4,931 | \$ 8,365 | \$ 8,400 | 0.4% |
| Office | 586 | 119 | 163 | 500 | 500 | 0.0% |
| Supplies & Materials Total | \$ 7,985 | \$ 4,483 | \$ 5,094 | \$ 8,865 | \$ 8,900 | 0.4% |
| Other Expenses | | | | | | |
| Medical | \$ 1,425 | \$ 4,069 | \$ 3,990 | \$ 2,835 | \$ 4,000 | 41.1% |
| Postage | - | - | - | 300 | - | |
| Other Expenses Total | \$ 1,425 | \$ 4,069 | \$ 3,990 | \$ 3,135 | \$ 4,000 | 27.6% |
| Health Services Total | \$ 617,945 | \$ 622,834 | \$ 652,497 | \$ 692,113 | \$ 710,357 | 2.6% |

Athletics

The Athletics program budget funds the salaries and expenses necessary to operate the High School athletics program. The largest single line of the budget is for the salaries of the athletic coaches that comprise 71.0% of the athletics budget.

The major changes in the athletic budget are as follows:

- Funding for cost of living adjustments, salary steps, and column increases for athletic coaches, and the athletic secretary according to collective bargaining agreements. Athletic coaches' stipends are in the teacher collective bargaining agreement. In addition, there is a cost of living adjustment for the non-represented employee who is the assistant principal for athletics and extra-curricular activities.
- Although there are contractual increases in athletic and extra-curricular transportation, there is an overall decrease to athletic transportation due to Turf 2 coming back online in Spring, 2020 (the prior year budget included extra funding for bussing or temporary lights).
- There are also decreases in field maintenance as this expense is budgeted as part of the Town Core budget.
- Athletic facility rentals have decreased due to changes in facility rentals associated with the late start.
- An annual adjustment in offset to the athletic revolving account (\$30,000 increase) due to increase user fee participation and ticket sales. This user fees will be monitored as we have seen a slight decrease in the current year preliminary numbers.
- An increase in athletic software licensing and support due to the increase in modules for Hudl Coaching software as well as increases in our Middlesex League membership rates.

The athletics budget is offset by user fee and gate receipt revenue that is used as a direct offset to coaches' salaries.

As Figure 24 below shows, the Athletics Program budget is projected to decrease by 1.3% in the FY21 Superintendent's Recommended Budget

Figure 24: Athletics Program Budget by Detail

| | Actual Expenses FY17 | Actual Expenses FY18 | Actual Expenses FY19 | Final Budget FY20 | Recommended Budget FY21 | % Change |
|---------------------------------------|----------------------------|----------------------------|----------------------------|-------------------------|-------------------------------|-------------|
| Athletics | | | | | | |
| Professional Salaries | | | | | | |
| Director | \$59,414 | \$56,672 | \$57,872 | \$ 59,296 | \$ 60,770 | 2.5% |
| Professional Salaries Total | \$59,414 | \$56,672 | \$ 57,872 | \$59,296 | \$ 60,770 | 2.5% |
| Clerical Salaries | | | | | | |
| Secretary | \$48,626 | \$ 49,991 | \$ 51,552 | \$53,073 | \$54,438 | 2.6% |
| Clerical Salaries Total | \$48,626 | \$49,991 | \$ 51,552 | \$53,073 | \$54,438 | 2.6% |
| Other Salaries | | | | | | |
| Coach | \$399,148 | \$415,510 | \$428,817 | \$446,081 | \$471,002 | 5.6% |
| Event Detail | 4,132 | 3,723 | 3,814 | 6,100 | 5,500 | -9.8% |
| Revolving Fund Support | | | | | | 8.9% |
| | (300,000) | (366,900) | (316,900) | (336,900) | (366,900) | |
| Other Salaries Total | \$103,280 | \$52,333 | \$115,731 | \$ 115,281 | \$ 109,602 | -4.9% |
| Contract Services | | | | | | |
| Athletic Services | 289,661 | 297,966 | 311,610 | 369,590 | 345,180 | -6.6% |
| Contract Services Total | \$289,661 | \$297,966 | \$311,610 | \$369,590 | \$345,180 | -6.6% |
| Supplies & Materials | | | | | | |
| Athletic Services | \$ 7,340 | \$ 11,613 | \$7,125 | \$9,000 | \$9,000 | 0.0% |
| Office | 706 | 959 | 724 | 1,500 | 1,500 | 0.0% |
| Team | 12,618 | 16,892 | 23,023 | 13,500 | 15,000 | 11.1% |
| Uniforms | 6,972 | 4,052 | 517 | 8,000 | 8,000 | 0.0% |
| Supplies & Materials Total | \$27,637 | \$33,515 | \$ 31,389 | \$32,000 | \$33,500 | 4.7% |
| Other Expenses | | | | | | |
| Athletic Services | \$5,045 | \$4,489 | \$6,649 | \$6,500 | \$7,300 | 12.3% |
| Awards | 2,424 | 1,751 | 1,897 | 3,000 | 2,500 | -16.7% |
| Dues & Memberships | 10,765 | 12,136 | 11,100 | 12,875 | 14,348 | 11.4% |
| Equipment | 9,141 | 19,311 | 13,602 | 12,000 | 16,000 | 33.3% |
| Software Licensing & Support | 7,594 | 7,694 | 8,394 | 8,100 | 19,565 | 141.5% |
| Other Expenses Total | \$34,970 | \$45,380 | \$41,643 | \$42,475 | \$59,713 | 40.6% |
| Athletics Total | \$563,586 | \$535,857 | \$609,796 | \$ 671,715 | \$663,204 | -1.3% |

Figure 25 shows the participation level in High School Athletics since 2013-14 school year. Spring 2020 participation levels are not included because the season does not begin until the third week in March. Overall participation is down at this point from last year by 15 students. It should be noted that overall

high school enrollment has also decreased by 21 students from the 2018-19 school year. These figures will be monitored for any impact to the recommended offset.

Figure 25: Participation in High School Athletic Programs (SY2013-14 to SY2019-20)

| SCHOOL YEAR | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|-------------------|--------------|--------------|--------------|-------------|-------------|-------------|------------|
| BASEBALL | 54 | 51 | 50 | 51 | 47 | 48 | * |
| BASKETBALL (B) | 47 | 44 | 35 | 38 | 36 | 41 | 44 |
| BASKETBALL (G) | 42 | 38 | 37 | 34 | 30 | 29 | 29 |
| CHEERLEADING | 26 | 21 | 22 | 22 | 24 | 24 | 30 |
| CROSS COUNTRY | 69 | 71 | 58 | 52 | 53 | 58 | 71 |
| FIELD HOCKEY | 49 | 31 | 41 | 55 | 58 | 59 | 54 |
| FOOTBALL | 100 | 89 | 109 | 103 | 102 | 89 | 84 |
| GOLF | 19 | 14 | 15 | 13 | 14 | 15 | 11 |
| GYMNASTICS | 29 | 17 | 17 | 20 | 22 | 20 | 23 |
| ICE HOCKEY (B) | 51 | 54 | 49 | 53 | 54 | 57 | 49 |
| ICE HOCKEY (G) | 23 | 18 | 17 | 22 | 21 | 20 | 17 |
| INDOOR TRACK (B) | 74 | 72 | 71 | 79 | 88 | 91 | 100 |
| INDOOR TRACK (G) | 51 | 36 | 46 | 69 | 76 | 84 | 77 |
| LACROSSE (B) | 66 | 71 | 66 | 65 | 61 | 50 | * |
| LACROSSE (G) | 77 | 60 | 61 | 77 | 70 | 67 | * |
| OUTDOOR TRACK (B) | 108 | 101 | 92 | 99 | 111 | 103 | * |
| OUTDOOR TRACK (G) | 53 | 73 | 69 | 58 | 78 | 76 | * |
| SOCCER (B) | 69 | 64 | 67 | 70 | 67 | 66 | 63 |
| SOCCER (G) | 65 | 66 | 62 | 59 | 59 | 62 | 55 |
| SOFTBALL | 41 | 42 | 39 | 37 | 42 | 39 | * |
| SWIMMING (B) | 27 | 34 | 24 | 14 | 21 | 20 | 18 |
| SWIMMING (G) | 30 | 28 | 27 | 29 | 31 | 29 | 22 |
| TENNIS (B) | 20 | 18 | 15 | 18 | 17 | 15 | * |
| TENNIS (G) | 17 | 16 | 14 | 17 | 13 | 16 | * |
| VOLLEYBALL | 43 | 42 | 44 | 44 | 37 | 42 | 40 |
| WRESTLING | 34 | 34 | 37 | 31 | 23 | 21 | 18 |
| TOTAL | 1,284 | 1,205 | 1,182 | 1229 | 1255 | 1241 | 805 |

* Participation figures not yet available for spring season sports

Extra-curricular Activities

The Extra-curricular Activities Program budget funds the salaries, stipends, and a small portion of the expenses necessary to offer extra-curricular activities at the high school. These activities include the high school drama, band, and choral program; and the operations of the high school after school fitness center program. As with athletics, these programs are critical to the education of the whole child and provide opportunities for students to grow, learn, and excel in activities that generate enthusiasm and

passion outside of the classroom. They also offer students the chance to develop confidence, character, relationships, and leadership abilities.

Sixty-four percent of the extra-curricular program budget funds salaries and stipends including 25% of the salary of the Assistant Principal for Athletics and Extra-curricular Activities (representing the effort required to manage this department), as well as the stipends for the various program advisors and the wages for the fitness center monitors. This program budget is partially offset by user fee and ticket revenues.

This revolving fund revenue offsets 45% of the program expenses. This year, the revolving support is overall \$10,000 higher due to an increase in ticket sales and user fee participation. In addition, the Coolidge and Parker drama offsets, as well as, the stipends for those shows, have been moved from the regular day cost center to the extra-curricular cost center to accurately reflect the purpose of the funds. The preliminary figures show a decline in student participation which may have an impact on future offsets. Also, of note, in the current year there are three rather than four shows scheduled, and the impact on revenue/ticket sales is not yet known but will continue to be monitored.

As shown in Figure 26 below, the Extra-curricular Activities Program budget is projected to increase 0.7% in the FY21 Superintendent's Recommended Budget. This increase is due primarily to a contractual increase in the extra-curricular transportation.

All other increases/decreases, which may be large in percentage terms, are less than \$700 and are used to support the goals and initiatives of the extra-curricular programs.

Figure 26: Extra-curricular Activities Program Budget by Detail

| | Actual Expenses FY17 | Actual Expenses FY18 | Actual Expenses FY19 | Final Budget FY20 | Recommended Budget FY21 | % Change |
|---------------------------------------|----------------------------|----------------------------|----------------------------|-------------------------|-------------------------------|-------------|
| Extra-curricular | | | | | | |
| Professional Salaries | | | | | | |
| Coordinator | \$ 27,928 | \$ 28,365 | \$ 28,936 | \$ 29,648 | \$ 30,385 | 2.5% |
| Revolving Fund Support | (30,000) | (30,000) | (50,000) | (30,000) | (64,000) | 113.3% |
| Stipends | 65,807 | 66,078 | 64,026 | 52,255 | 83,948 | 60.7% |
| Professional Salaries Total | \$ 63,735 | \$ 64,443 | \$ 42,962 | \$ 51,903 | \$ 50,333 | -3.0% |
| Contract Services | | | | | | |
| Other Student Activities | \$ 11,271 | \$ 11,985 | \$ 12,921 | \$ 13,800 | \$ 16,900 | 22.5% |
| Contract Services Total | \$ 11,271 | \$ 11,985 | \$ 12,921 | \$ 13,800 | \$ 16,900 | 22.5% |
| Supplies & Materials | | | | | | |
| Other Student Activities | \$ - | \$ 268 | \$ 100 | \$ 400 | \$ 400 | 0.0% |
| Performing Arts | 1,225 | 845 | 355 | 1,500 | 1,500 | 0.0% |
| Supplies & Materials Total | \$ 1,225 | \$ 1,113 | \$ 455 | \$ 1,900 | \$ 1,900 | 0.0% |
| Other Expenses | | | | | | |
| Dues & Memberships | \$ 720 | \$ 1,321 | \$ 396 | \$ 1,000 | \$ 1,000 | 0.0% |
| Equipment | 1,831 | 557 | 160 | 4,250 | 3,000 | -29.4% |

| | | | | | | |
|--------------------------|-----------|-----------|-----------|-----------|-----------|--------|
| Other Student Activities | 1,515 | 2,020 | 1,890 | 1,750 | 2,000 | 14.3% |
| Royalties | 959 | 439 | 800 | 3,000 | 3,000 | 0.0% |
| Other Expenses Total | \$ 5,024 | \$ 4,337 | \$ 3,246 | \$ 10,000 | \$ 9,000 | -10.0% |
| Extra-Curricular Total | \$ 81,255 | \$ 81,878 | \$ 59,584 | \$ 77,603 | \$ 78,133 | 0.7% |

Figure 27 below shows the participation level in High School Extra-Curricular since 2015-2016 school year.

Table 27-Participation in High School Extra-Curricular (SY2015-16 to SY2019-20)

| SCHOOL YEAR | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|-----------------------------|---------|---------|---------|---------|---------|
| FALL DRAMA CAST/HEAD TECH | 89 | 100 | 78 | 79 | 60 |
| FALL DRAMA CREW | 47 | 41 | 48 | 49 | 32 |
| WINTER DRAMA CAST/HEAD TECH | 58 | 83 | 47 | 49 | * |
| WINTER DRAMA CREW | 55 | 45 | 59 | 53 | * |
| SPRING DRAMA CAST/HEAD TECH | 81 | 46 | 55 | 42 | * |
| SPRING DRAMA CREW | 46 | 48 | 34 | 48 | * |
| MARCHING BAND | 35 | 42 | 38 | 56 | 53 |
| JAZZ BAND | 18 | 17 | 19 | 18 | * |
| STAGE BAND | 14 | 11 | 17 | 24 | * |
| FALL GUARD | 15 | 19 | 12 | 7 | 13 |
| WINTER GUARD | 12 | 17 | 13 | 13 | * |
| TOTAL | 470 | 469 | 420 | 438 | 158 |

Districtwide Networking and Technology Maintenance

The Districtwide Networking and Technology Maintenance budget funds the salaries and expenses required to operate and maintain our technology infrastructure including our wide area network, wireless networks, servers, computer hardware and peripheral devices, clocks and bells systems and telecommunications equipment. The majority of this budget funds the salaries of the network administrator (one-third of this salary is charged to district administration), and 5.5 FTE computer technicians.

As shown in Figure 28, the Districtwide Networking and Technology Maintenance Budget for FY21 is decreasing by 4.9%. The major changes in this budget are as follows:

- Cost of living adjustments for computer technicians and network manager.
- An overall decrease in Network Technology software licensing (other expenses category) due to less licenses and maintenance agreements due for renewal in FY21. This line item fluctuates from year to year based on when renewals come due.
- An increase in contracted services for software licensing and support and internet service provider (FIOS).

Figure 28: Districtwide Networking and Technology Maintenance Budget by Detail

| | Actual Expenses FY17 | Actual Expenses FY18 | Actual Expenses FY19 | Final Budget FY20 | Recommended Budget FY21 | % Change |
|------------------------------|----------------------------|----------------------------|----------------------------|-------------------------|-------------------------------|--------------|
| Technology | | | | | | |
| Professional Salaries | | | | | | |
| Manager | \$ 73,751 | \$ 74,952 | \$ 76,798 | \$ 81,130 | \$ 83,167 | 2.5% |
| Technology Integration | 29,088 | 19,030 | 16,812 | - | - | - |
| Professional Salaries Total | \$ 102,840 | \$ 93,982 | \$ 93,610 | \$ 81,130 | \$ 83,167 | 2.5% |
| Other Salaries | | | | | | |
| Employee Benefits | \$ - | \$ - | \$ 4,339 | \$ - | \$ - | - |
| Technician | 296,449 | 266,797 | 290,234 | 321,931 | 323,132 | 0.4% |
| Other Salaries Total | \$ 296,449 | \$ 266,797 | \$ 294,573 | \$ 321,931 | \$ 323,132 | 0.4% |
| Contract Services | | | | | | |
| Consulting Services | \$ 12,863 | \$ - | \$ 5,184 | \$ 25,200 | \$ 25,200 | 0.0% |
| Networking & Telecomm | 5,754 | 5,980 | 6,240 | 6,500 | 7,200 | 10.8% |
| Software Licensing & Support | 41,190 | 87,273 | 82,232 | 63,750 | 68,750 | 7.8% |
| Contract Services Total | \$ 59,807 | \$ 93,252 | \$ 93,656 | \$ 95,450 | \$ 101,150 | 6.0% |
| Supplies & Materials | | | | | | |
| Information Management | \$ - | \$ 5,508 | \$ 32,985 | \$ 6,000 | \$ 8,000 | 33.3% |
| Networking & Telecomm | 196 | - | - | - | - | - |
| Supplies & Materials Total | \$ 196 | \$ 5,508 | \$ 32,985 | \$ 6,000 | \$ 8,000 | 33.3% |
| Other Expenses | | | | | | |
| Equipment | \$ 49,788 | \$ - | \$ - | \$ - | \$ - | - |
| Networking & Telecomm | - | - | 4,088 | 11,700 | 11,700 | 0.0% |
| Other | 2,781 | - | - | - | - | - |
| Postage | 85 | - | - | 200 | 200 | 0.0% |
| Software | 11,963 | 11,663 | 38,426 | 82,000 | 41,476 | -49.4% |
| Software Licensing & Support | - | 124 | 604 | 1,500 | 1,500 | 0.0% |
| Other Expenses Total | \$ 64,617 | \$ 11,787 | \$ 43,118 | \$ 95,400 | \$ 54,876 | -42.5% |
| Technology Total | \$ 523,907 | \$ 471,327 | \$ 557,941 | \$ 599,911 | \$ 570,325 | -4.9% |

Figure 29 below shows the current inventory of technology devices (computer workstations and laptops) deployed throughout the district by the year that they were deployed. Due to the override, additional funding was provided in FY19 to replace outdated technology and improve our technology replenishment cycle closer to 5 years. It should be noted that the inventory below includes all computers that have been funded by both the operating budget and PTO/Donations/Grants.

Figure 29: SY18-19 Technology Inventory

| 2019-2020 Inventory | | | | Ship Year | | | | | | |
|---------------------|------|------|------|-----------|------|------|------|------|------|-------------|
| School | 2008 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | Grand Total |
| Admin | | 1 | 1 | 1 | 4 | 3 | 5 | 3 | 19 | 37 |
| Barrows | | | | 1 | | | 2 | 46 | 156 | 205 |
| Birch Meadow | | | 1 | | 1 | | 48 | 32 | 77 | 159 |
| Coolidge | | | 1 | | 3 | 32 | 272 | 144 | 102 | 554 |
| Eaton | | | | | 1 | 40 | 18 | 96 | 74 | 229 |
| Killam | | | | | | 18 | 18 | 75 | 51 | 162 |
| Parker | 1 | 1 | 29 | 2 | 36 | 131 | 48 | 291 | 104 | 643 |
| RISE | | | | 1 | 4 | 1 | | 2 | 8 | 16 |
| RMHS | | | 1 | 35 | 70 | 7 | 80 | 127 | 387 | 707 |
| Wood End | | | | 3 | | | 41 | 51 | 56 | 151 |
| Grand Total | 1 | 2 | 33 | 43 | 119 | 232 | 532 | 867 | 1034 | 2863 |

School Building Facilities

The School Building Facilities budget funds the salaries and expenses necessary to clean our eight school buildings. As shown in Figure 30 below, the School Building Facilities budget is projected to increase 2.8% in the FY21 Superintendent's Recommended Budget.

The major changes in the FY21 School Building Facilities Budget are as follows:

- Cost of living adjustments, salary steps, and column increases for school custodians according to collective bargaining agreements. In addition, there is also cost of living adjustments for the non-represented employee in this cost center, the Facilities Manager.
- The elimination of the 0.4 FTE Facilities Rental Coordinator position in FY20. The duties and responsibilities of this position have been reallocated to other members of the Facilities Department.
- Increases in the custodial overtime line item to provide vacation and leave of absence coverage as well as additional coverage in the winter for storm clean up.

The School Building Facilities department includes the salaries of the facilities manager and custodial staff. The facilities manager salary has been increased to reflect the additional responsibilities incurred by the elimination of the facility's rental coordinator position in FY20. Salaries account for the largest share of the School Building Facilities budget at 67.6% of the total (net of offsets). Revenue from fees collected by organizations renting our school buildings is used to support the School Building Facilities budget and the Town CORE budget.

Figure 30: School Building Facilities Budget by Detail

| | Actual Expenses FY17 | Actual Expenses FY18 | Actual Expenses FY19 | Final Budget FY20 | Recommended Budget FY21 | % Change |
|---------------------------------------|----------------------------|----------------------------|----------------------------|-------------------------|-------------------------------|---------------------|
| School Facilities | | | | | | |
| Professional Salaries | | | | | | |
| Manager | \$ 75,387 | \$ 76,608 | \$ 78,000 | \$ 79,750 | \$ 90,923 | 14.0% |
| Professional Salaries Total | \$ 75,387 | \$ 76,608 | \$ 78,000 | \$ 79,750 | \$ 90,923 | 14.0% |
| Clerical Salaries | | | | | | |
| Secretary | \$ 13,532 | \$ 13,325 | \$ 9,871 | \$ 13,653 | \$ - | 100.0% |
| Clerical Salaries Total | \$ 13,532 | \$ 13,325 | \$ 9,871 | \$ 13,653 | \$ - | - 100.0% |
| Other Salaries | | | | | | |
| Custodian | \$ 804,674 | \$ 813,027 | \$ 810,407 | \$ 878,675 | \$ 895,585 | 1.9% |
| Employee Benefits | 29,235 | 573 | 571 | 3,600 | 3,600 | 0.0% |
| Overtime | 45,215 | 36,082 | 45,185 | 59,140 | 69,140 | 16.9% |
| Revolving Fund Support | (165,000) | (180,000) | (180,000) | (180,000) | (180,000) | 0.0% |
| Substitutes | 71,712 | 76,349 | 89,168 | 81,400 | 86,700 | 6.5% |
| Other Salaries Total | \$ 785,836 | \$ 746,032 | \$ 765,331 | \$ 842,815 | \$ 875,025 | 3.8% |
| Contract Services | | | | | | |
| Cleaning Services | \$ 255,000 | \$ 200,750 | \$ 295,584 | \$ 338,965 | \$ 346,300 | 2.2% |
| Contract Services Total | \$ 255,000 | \$ 200,750 | \$ 295,584 | \$ 338,965 | \$ 346,300 | 2.2% |
| Supplies & Materials | | | | | | |
| Equipment | \$ 1,803 | \$ 4,385 | \$ 6,523 | \$ 11,500 | \$ 10,780 | -6.3% |
| Supplies | 96,502 | 110,126 | 108,482 | 93,701 | 96,320 | 2.8% |
| Supplies & Materials Total | \$ 98,305 | \$ 114,512 | \$ 115,006 | \$ 105,201 | \$ 107,100 | 1.8% |
| Other Expenses | | | | | | |
| Equipment | \$ 8,163 | \$ 2,458 | \$ 38,083 | \$ 5,500 | \$ 5,665 | 3.0% |
| Software Licensing & Support | 960 | 960 | - | 960 | 960 | 0.0% |
| Uniforms | 1,100 | 674 | 714 | 2,000 | 2,000 | 0.0% |
| Other Expenses Total | \$ 10,223 | \$ 4,091 | \$ 38,797 | \$ 8,460 | \$ 8,625 | 2.0% |
| School Facilities Total | \$ 1,238,283 | \$ 1,155,318 | \$ 1,302,588 | \$ 1,388,844 | \$ 1,427,974 | 2.8% |

Figure 31: School Building Facilities Staffing

| | FY17 FTE | FY18 FTE | FY19 FTE | Budgeted FY20 FTE | Actual FY20 FTE | Budgeted FY21 FTE |
|------------------------|-------------|-------------|-------------|-------------------------|-----------------------|-------------------------|
| Facilities | 19.9 | 19.9 | 19.9 | 19.9 | 19.5 | 19.5 |
| Custodian | 18.5 | 18.5 | 18.5 | 18.5 | 18.5 | 18.5 |
| District Administrator | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Secretary | 0.4 | 0.4 | 0.4 | 0.4 | - | - |

Special Revenue Funds

Federal, State, and Private Grants

As outlined in Figure 32, in the current fiscal year, our district is supported by \$3.3 million in federal, state, and private grant funding. A complete list is below.

Figure 32: Summary of Federal, State, and Private Grants

| | Expended 2016 | Expended 2017 | Expended 2018 | Expended 2019 | Awarded 2020 | Projected 2021 |
|---|--------------------|---------------------|--------------------|---------------------|---------------------|--------------------|
| Federal Grants: | | | | | | |
| Title I | \$132,029 | \$ 109,850 | \$ 89,317 | \$ 65,218 | \$169,400 | \$ 118,840 |
| Title I Support (District and School Assistance Grants) | 2,600 | 4,670 | - | - | - | - |
| Title IIA | 48,759 | 23,640 | 49,240 | 60,617 | 98,259 | 58,027 |
| Title IVA Student Support and Academic Enrichment | - | - | - | 5,160 | 14,268 | 10,000 |
| SPED IDEA (P.L. 94-142) | 978,744 | 970,864 | 1,043,952 | 972,526 | 1,119,395 | 1,036,053 |
| SPED Early Childhood | 17,919 | 18,439 | 16,994 | 18,070 | 18,781 | 18,781 |
| SPED Program Improvement Early Childhood | 1,402 | 2,648 | 2,972 | 7,000 | 10,000 | 10,000 |
| SPED Professional Development | 32,755 | 33,469 | 13,623 | - | - | - |
| Mental Health First Aid | 35,952 | 21,599 | - | - | - | - |
| High Quality Instruction - Summer Planning Grant | | - | - | 360 | 2,694 | - |
| History and Social Studies | | - | - | 7,100 | - | - |
| School Transformation (MTSS) | <u>239,596</u> | <u>283,647</u> | <u>153,754</u> | <u>229,212</u> | - | - |
| Total - Federal Grants | \$1,489,756 | \$ 1,468,826 | \$1,369,852 | \$ 1,365,263 | \$ 1,432,797 | \$1,251,701 |
| State Grants: | | | | | | |
| Racial Imbalance (METCO) | \$387,390 | \$ 410,080 | \$ 394,601 | \$ 423,214 | \$453,509 | \$453,509 |
| Improving Student Access to Behavioral and Mental Health Services | 2,620 | - | - | - | 63,762 | - |
| Early Literacy Screener Pilot | | - | - | - | 5,915 | - |
| Circuit Breaker | 952,837 | 1,060,652 | 1,062,769 | 943,846 | 1,359,731 | 1,359,731 |
| Financial Education Innovation Fund | - | <u>4,807</u> | - | - | - | - |
| Total - State Grants | \$1,342,847 | \$ 1,475,539 | \$1,457,370 | \$1,367,060 | \$1,882,917 | \$1,813,240 |
| TOTAL - ALL GRANTS | \$2,832,603 | \$ 2,944,365 | \$2,827,222 | \$ 2,732,323 | \$ 3,315,714 | \$3,064,941 |

There is a timing difference in spending for our SPED IDEA, School Transformation, Title I, Title IIA, and Title IV grants. Federal grants typically run from October 1st to September 30th each year, while state grants follow the traditional state fiscal year (July 1st-June 30th). Under current regulations we are allowed to carryover funds into the next fiscal year. We carried forward a significant portion of our FY19 Title 1, Title IIA, Title IV and IDEA grants into FY20. We have completed spending of the five-year Federal School Climate Transformation Grant.

As shown in Figure 33 below, grant funded positions are projected to remain consistent in FY21 and are dependent on the final funding available under each grant.

Figure 33: Change in Grant Funded Positions

| | FY17 FTE | FY18 FTE | FY19 FTE | Budgeted FY20 FTE | Actual FY20 FTE | Budgeted FY21 FTE | Grant Source |
|--|-------------|-------------|-------------|-------------------------|-----------------------|-------------------------|---------------------|
| Grant Funded | 16.8 | 16.2 | 16.1 | 15.5 | 15.7 | 15.7 | |
| Data Analyst | 1.0 | 0.8 | - | - | - | - | |
| District Administrator of Support Services | 0.5 | 0.5 | 0.6 | - | - | - | |
| METCO Coordinator | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | Racial Imbalance |
| Elementary Teacher | 3.6 | 3.6 | 5.0 | 5.0 | 5.0 | 5.0 | IDEA |
| High School Teacher | 3.0 | 3.0 | 2.0 | 2.0 | 2.0 | 2.0 | IDEA |
| Middle School Teacher | 2.5 | 2.5 | 2.0 | 2.0 | 2.0 | 2.0 | IDEA |
| Paraprofessional | | | | | | | |
| Pre-School Teacher | 2.0 | 1.6 | 1.0 | 1.0 | 1.0 | 1.0 | IDEA |
| Team Chair | 2.0 | 2.0 | 1.0 | 2.0 | 1.0 | 1.0 | IDEA |
| Behavior Analyst (BCBA) | | | 1.0 | - | 1.0 | 1.0 | IDEA |
| Paraprofessional | - | - | 0.7 | 0.7 | 0.7 | 0.7 | IDEA |
| Tutor | 1.2 | 1.2 | 1.8 | 1.8 | 2.0 | 2.0 | Title 1 |

Special Revenue Funds (Revolving and Donation Accounts)

The district maintains thirty-one separate special revenue funds that were created and are maintained in accordance with the state's municipal finance laws as well as the Department of Revenue and Department of Elementary and Secondary Education regulations.

Revolving funds are established to dedicate a specific source of revenue from fees or charges to pay expenses associated with providing the services for which the payment was made. Massachusetts General Laws govern the fund balances, other accounting procedures, expenditures, and any required reporting.

Figure 34 below shows the revenues, expenses, and change in fund balance between July 1, 2018 and June 30, 2019. The source of revenue for the funds vary by the nature of the fund and include; sales of meals, participation fees, user fees, ticket sales, donations and tuition. The source of expenditures for the funds vary by the nature of the fund and include; salaries, supplies and materials, technology, software licenses and all other expenses. The funds are grouped for ease of explanation.

Figure 34: Revolving Fund Activity and Status as of June 30, 2019

| Revolving Fund: | Balance 30-Jun-18 | FY19 Revenue | FY19 Offsets | FY19 Direct Expenditures | Balance 30-Jun-19 | Net Gain/(Loss) |
|---------------------------|----------------------|-----------------|-----------------|--------------------------------|----------------------|--------------------|
| School Lunch Program | \$ 554,396 | \$ 1,370,293 | \$ - | \$ 1,358,224 | \$ 566,465 | \$ 12,069 |
| School Transportation | (450) | 45,117 | - | 39,715 | 4,952 | 5,402 |
| Guidance Revolving Fund | 9,404 | 64,523 | - | 69,143 | 4,784 | (4,620) |
| Coolidge Extra-curricular | 4,738 | - | - | - | 4,738 | - |

| | | | | | | |
|---|--------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
| Parker Extra-curricular | 3,860 | - | - | - | 3,860 | - |
| Parker After School Activities | 44,752 | 38,305 | | 30,429 | 52,628 | 7,876 |
| Band Extra-curricular Activities | 8,776 | 25,218 | | 18,551 | 15,443 | 6,667 |
| Adult Education Program | 31,670 | 70,326 | | 48,690 | 53,306 | 21,636 |
| Summer School Program | 80,724 | 36,075 | | 58,658 | 58,141 | (22,583) |
| Lost Books | 25,049 | 3,841 | | 914 | 27,976 | 2,927 |
| Total | \$ 762,919 | \$ 1,653,698 | \$ - | \$ 1,624,323 | \$ 792,294 | \$ 29,375 |
| | | | | FY19 | | |
| | Balance | FY19 | FY19 | Direct | Balance | Net |
| Revolving Fund: | 30-Jun-18 | Revenue | Offsets | Expenditures | 30-Jun-19 | Gain/(Loss) |
| Donation Revolving Funds: | | | | | | |
| Elementary Science Materials | \$ 1,640 | \$ - | \$ - | \$ - | \$ 1,640 | \$ - |
| Burns Foundation (Coolidge) | 163 | - | - | - | 163 | - |
| District Donation Fund | 12,518 | 49,912 | - | 24,562 | 37,868 | 25,350 |
| Barrows Donations Fund | 4,028 | 3,529 | - | 2,296 | 5,261 | 1,233 |
| Birch Meadow Donation Fund | 10,058 | 8,990 | - | 11,686 | 7,362 | (2,696) |
| Joshua Eaton Donation Fund | 31,137 | 29,956 | - | 50,147 | 10,946 | (20,191) |
| JW Killam Donation Fund | 26,315 | 556 | - | 6,160 | 20,711 | (5,604) |
| Wood End Donation Fund | 3,209 | 3,389 | - | 4,309 | 2,289 | (920) |
| Coolidge Donation Fund | 8,878 | 18,360 | - | 16,125 | 11,113 | 2,235 |
| Parker Donation Fund | 11,308 | 11,882 | - | 12,597 | 10,593 | (715) |
| High School Donation Fund | 31,044 | 17,403 | - | 7,579 | 40,868 | 9,824 |
| Special Education Donation Fund | 319 | - | - | - | 319 | - |
| Total | \$ 140,617 | \$ 143,977 | \$ - | \$ 135,461 | \$ 149,133 | \$ 8,516 |
| | | | | FY19 | | |
| | Balance | FY19 | FY19 | Direct | Balance | Net |
| Revolving Fund: | 30-Jun-18 | Revenue | Offsets | Expenditures | 30-Jun-19 | Gain/(Loss) |
| Revolving Funds that Offset the Budget | | | | | | |
| Athletic Activities | \$68,079 | \$ 416,540 | \$ 316,900 | \$ 25,811 | \$ 141,908 | \$ 73,829 |
| Drama Activities RMHS | 33,547 | 127,180 | 50,000 | 58,824 | 51,903 | 18,356 |
| Drama Activities Coolidge | 26,375 | 18,706 | - | 13,961 | 31,120 | 4,745 |
| Drama Activities Parker | 25,569 | 27,940 | | 17,248 | 36,261 | 10,692 |
| Extended Day Program | 996,479 | 1,498,361 | 180,000 | 1,399,396 | 915,443 | (81,036) |
| RISE Preschool Program | 219,090 | 399,618 | 380,000 | 19,223 | 219,485 | 395 |
| Use of School Property | 66,516 | 280,033 | 140,000 | 121,415 | 85,134 | 18,618 |
| Special Education Tuition | 111,367 | 119,946 | 148,000 | - | 83,313 | (28,054) |
| Full Day Kindergarten Tuition | 590,280 | 1,190,954 | 949,000 | - | 832,234 | 241,954 |
| Total | \$2,137,302 | \$ 4,079,278 | \$ 2,163,900 | \$ 1,655,878 | \$ 2,396,801 | \$ 259,499 |
| | | | | | | |
| TOTAL ALL FUNDS | \$3,040,838 | \$ 5,876,953 | \$ 2,163,900 | \$ 3,415,662 | \$ 3,338,229 | \$ 297,391 |

*Revenue figures also include donations received from "Friends of" all of the athletic groups

The first group includes the School Lunch Program which accounts for 71.4% of the \$792,294 June 30th ending balance. Sources of revenue for this fund are breakfast and lunch sales, catering receipts and state and federal reimbursement for qualifying meals. Sources of expenses for this fund include staff salaries, food purchases, equipment, supplies and materials and other expense needed to operate the program. The fund balance had a net gain of \$12,069 between June 30, 2018 and June 30, 2019. This program by law can only carry forward three months of operating expenses.

The School Transportation revolving account shows a net gain of \$5,402 in fund balance due to timing differences. Prepayment is requested by June 30th for those who are able to access non-mandated bus transportation. The ending balance within the School Transportation account relates directly to prepayments received before June 30th for the next school year and will be used towards the associated bussing costs in the current fiscal year (FY20).

The Adult Education Revolving Fund had a net gain of \$21,636 due to the timing of when revenue is received for programs and when the associated expenses are paid out. The Adult Education Revolving account also reflects donations and expenses related to our Parent University Program. The increase in the ending balance is partially due to the donations received for this community program which were designed to fund more than one year of Parent University.

The Summer School Revolving Account had a net decrease of \$22,583 as the result of timing differences between enrollment and pre-payment of tuition prior to the start of the program and the timing of associated expenses.

The next group of accounts are donation revolving funds. The School Committee officially accepts all donations during their regularly scheduled meetings as part of the consent agenda. Sources of donations include; PTO's, Reading Education Foundation, as well as individuals and various Booster ("friends of") groups. Most donations are directed, for a specific purpose and can only be used for that purpose. Depending upon the purpose and timing of the donation, the funding may span more than one fiscal year resulting in fluctuating balances. These funds are not used to offset the operating budget.

The last grouping of Revolving Funds are those the district utilizes for offsets to the operating budget. Figure 34 provides a summary of FY19 and Figure 35 provides a model forecast for projected ending balances for this group of funds. In FY19 the district took a combined offset of \$2,163,900 from these nine revolving funds. Overall the net gain in FY19 for this group was \$255,499. We continue to monitor our revolving accounts closely and have determined based on a review of the activity within the accounts and the associated costs associated with them that we are increasing our overall offsets in the FY21 budget by \$100,000. See Figures 3 and 35 for more detail.

The Athletic Revolving Fund balance had a net gain of \$73,829 which resulted from the timing difference of expenses and revenue receipts and an increase in user fee participation and revenue receipts. Also included within the ending balance of the Athletics Revolving Account are donations received that have not yet been expended. Such donations, as mentioned previously, are earmarked for specific purposes. The Chief Financial Officer works closely with the Athletics Director to procure the donations based upon its intended purpose. As noted, participate rates are anticipated to be down slightly in the current year, this will be monitored to determine any impact to future offsets.

The Drama Revolving fund balance had a net increase of \$18,356 for the year. This is due to the timing of when expenses are paid compared to when revenue is received. This revolving fund is heavily dependent on user fee participation, ticket sales from the shows and the cost of the royalties for the shows. There is a timing difference between when expenses are incurred for a production and when user fee and ticket revenue are received. As noted, we have seen a decrease in student participation which may impact future offset amounts. In addition, during the current year a decision was made to have three shows rather than four and the impact on ticket sales is not yet known but will be monitored for any potential impact to future offsets.

The Extended Day Fund had a net decrease in the ending balance of \$81,036. This decrease is due to an increase in program offerings utilizing outside contracted services which has increased over all expenses and has also allowed us to reduce the student wait list. Also being realized is the impact of a tuition reduction in FY18 as approved by the School Committee along with a change in programming by utilizing contracted services (through a competitive bidding process) which has allowed the Extended Day Program to expand its current enrichment programs.

The RISE Preschool program had a minimal net gain of \$395 for the year. Included within the ending balance are prepayments made in one fiscal year related to the next fiscal year.

The Use of School Property had an \$18,618 increase in the fund balance for FY19. Custodial compensation associated with rentals is expended directly to this fund. We do not propose a rental fee increase at this time as our fees are comparable to other districts and towns.

Full Day Kindergarten had an increase of \$241,954 from last year. This is partly due to the higher number of full day kindergarten students enrolled in the 2018-19 school year. Also reflected in the ending balance is the impact on the first payment which is due in the spring of each year of approximately \$120,000.

Figure 35: Revenue Offset Summary for FY20

| Revolving Fund: | Balance 30-Jun-19 | FY20 Projected Revenue | FY20 Projected Offsets | FY20 Projected Expenses | Projected 30-Jun-20 | FY21 Projected Revenue | FY21 Budgeted Offsets | FY21 Direct Expenses | Projected Balance 30-Jun-21 |
|----------------------------------|----------------------|------------------------------|------------------------------|-------------------------------|------------------------|------------------------------|-----------------------------|----------------------------|-----------------------------------|
| Athletic Activities | \$ 141,908 | \$ 415,000 | \$ 336,900 | \$ 65,000 | \$155,008 | \$ 415,000 | \$366,900 | \$ 65,000 | \$138,108 |
| Drama Activities RMHS | \$ 51,903 | 5,000 | 30,000 | 56,000 | 60,903 | 100,000 | 40,000 | 60,000 | 60,903 |
| Drama Activities Coolidge | 31,120 | 17,000 | 12,000 | 11,000 | 25,120 | 17,000 | 12,000 | 15,000 | 15,120 |
| Drama Activities Parker | 36,261 | 27,000 | 12,000 | 24,333 | 26,928 | 27,000 | 12,000 | 25,000 | 16,928 |
| Extended Day Program | 915,443 | 1,360,000 | 195,000 | 1,250,000 | 830,443 | 1,500,000 | 200,000 | 1,450,000 | 680,443 |
| RISE Preschool Program | 219,485 | 300,000 | 330,000 | 18,000 | 171,485 | 350,000 | 350,000 | 22,000 | 149,485 |
| Use of School Property | 85,134 | 262,000 | 130,000 | 150,000 | 67,134 | 270,000 | 130,000 | 150,000 | 57,134 |
| Special Education Tuition | 83,313 | 76,000 | 80,000 | | 79,313 | 40,000 | 50,000 | | 69,313 |
| Full Day Kindergarten Tuition | 832,234 | 1,149,800 | 1,100,000 | - | 882,034 | 1,064,000 | 1,165,000 | - | 781,034 |
| Total | \$ 2,396,801 | \$ 3,701,800 | \$2,225,900 | \$ 1,574,333 | \$2,298,368 | \$ 3,783,000 | \$ 2,325,900 | \$ 1,787,000 | \$1,968,468 |

Figure 35 above is a model projection based on trends and assumptions and will be monitored and updated throughout the year as more information is available. Current year figures are an estimate based on historical figures and two to three months of actual data of the current year as it is still early in the fiscal year to know exact figures for any balance and as such limited figures are available and utilized in the above projections.

The Athletic Activities revenue forecast for FY20 and FY21 is based on early data from fall and winter sports participation. We will continue to monitor participation levels and any change in the number of students eligible for free and reduced lunch. We are recommending a \$30,000 increase to this offset. The offset is meant to primarily cover the contractual coaching stipends.

Drama includes a revenue forecast of both user fees and tickets sales. Depending on the popularity of the fall show determines the amount of revenue for ticket sales. Because we have seen a net increase two years in a row, we are recommending a \$10,000 increase in the offset. The analysis will be monitored as we have continued to see a decrease in student participation which may have an impact on future offsets. Also, to be monitored is the impact of moving to three productions from four productions in the current year. The impact to the overall revenue/ticket sales is not yet known. The offset is meant to primarily cover the cost of contractual stipends. Direct expenses related to productions are charged directly to the Drama Revolving Fund.

The Extended Day Program is currently forecasted to have a decreased balance for FY21. This is due to the additional staffing, additional program offerings utilizing contracted service providers to reduce the wait list, increased offset, updating enrichment offerings and a 10% decrease in the Extended Day rates approved by the School Committee in FY18. We are recommending increasing the offset by \$5,000 to account for increased administrative costs to run the programs. A detailed review is scheduled with the newly hired Director of Adult and Community Education to review the tuition rates in conjunction with the costs associated with the program. All direct salary expenses associated with the Extended Day Staff are charged directly to the Revolving Account along with all supplies, materials, professional development and costs associated with contracted services and enrichment programs. The offset taken from the Extended Day Revolving Fund is used to offset the time spent by members of the Administrative Department as well as custodial time and supplies (School Facilities Department) as well as an offset to the Town Municipal Budget for utilities and building maintenance.

The RISE Preschool program offset is recommended to be increased by \$20,000 to be more in line with the tuition revenue that is being collected and costs associated with the program. All program supplies associated with the tuition-based program are directly charged to the RISE Preschool Revolving Account. An offset is taken associated with the RISE preschool director, secretary, teacher and paraeducator salaries. In early February a meeting is scheduled to review the tuition structure as well as the costs associated with the program to determine if any tuition adjustments are recommended.

The Use of School Property will need to be continuously monitored as the level of billable rental activity fluctuates each year. In FY21, we are recommending keeping the offset the same. The offset taken reflects custodial time and supplies not directly associated with billable events, as well as an allocation to the Town Municipal budget for utilities and building maintenance.

The Special Education Tuition fund offset has been decreased to \$50,000 for FY21 or a \$30,000 decrease from FY20. This revolving fund much like out-of-district tuition is difficult to project as students withdraw or change placements mid-year. One of the biggest drivers to tuition-in students is available

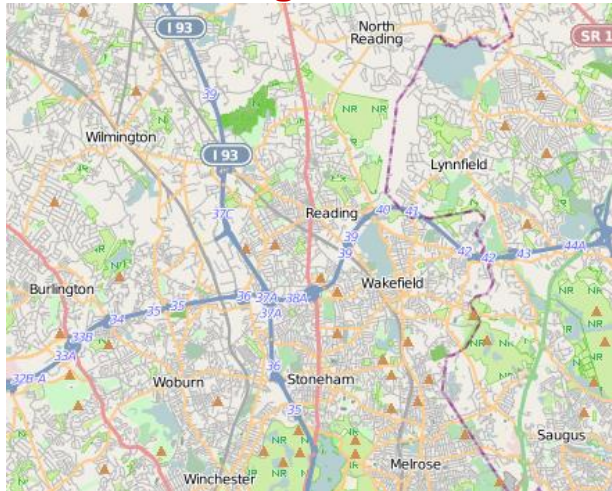
space in our in district programs. The \$50,000 offset for FY21 is reasonable given the anticipated decrease in student placements.

The Full Day Kindergarten projected balance is expected to decrease due to increased full day enrollment and an adjustment to the offset. We are recommending an increase in the offset of \$65,000 to account for an increase in full day kindergarten students and a decrease in the number of full day students requiring free or reduced lunch. The offset taken from the Full Day Kindergarten revolving fund reflects an average salary of the full day kindergarten teachers and paraeducators, along with an allocation of principal, secretary and nursing time. An analysis is being performed to review the tuition structure as well as the costs included as part of the offset. It is important to note that the enrollment for full day kindergarten for the upcoming fiscal year cannot be known with certainty during the creation and development of the budget as they are based upon census data, an estimate of those requesting full day kindergarten, estimates of those requiring full day kindergarten as part of a student's IEP, an estimate of those qualifying for free or reduced tuition status.

For a breakdown of revolving account offset changes for FY21, please refer to Figure 1 on page 4.

Appendix A: Organizational Section

Town of Reading



The Town of Reading is in Middlesex County, Massachusetts, United States, some 10 miles (16 km) north of central Boston. Reading was incorporated on June 10, 1644 taking its name from the town of Reading in England. Reading encompasses 9.9 square miles and is located approximately 12 miles North of Boston with easy access to major routes including 125/I-95, I93 and routes 28 and 129. In addition, commuter rail and bus service are available in Reading. The Town of Reading has a Representative Town Meeting form of government. Town Meeting is comprised of 24 members from each of Reading's eight precincts for a total of 192 members. Reading also has a 5

member Select Board and a Town Manager.

There are eight schools in the Reading Public Schools: Reading Memorial High School (grades 9-12), A.W. Coolidge Middle School (grades 6-8), W.S. Parker Middle School (grades 6-8), and five elementary schools (grades K-5): Alice Barrows, Birch Meadow, Joshua Eaton, J.W. Killam and Wood End. Reading also has the RISE Preschool program, an integrated preschool, with classrooms located at Reading Memorial High School as well as the Wood End Elementary School.

Figure A1-Reading Public School Enrollment As of October 1, 2019

| School | Enrollment |
|---|------------|
| RISE Pre-School (grades Pre-K) | 105 |
| Alice Barrows Elementary School (grades K - 5) | 385 |
| Birch Meadow Elementary School (grades K - 5) | 384 |
| Joshua Eaton Elementary School (grades K - 5) | 404 |
| J. Warren Killam Elementary School (grades K - 5) | 415 |
| Wood End Elementary School (grades K - 5) | 304 |
| A.W. Coolidge Middle School (grades 6 - 8) | 424 |
| Walter S. Parker Middle School (grades 6 - 8) | 500 |
| Reading Memorial High School (grades 9 - 12) | 1230 |
| Total Enrollment | 4151 |

Reading participates in the Metropolitan Council for educational Opportunity (METCO), a voluntary desegregation program which brings approximately 65 students, grades K-12, from Boston to Reading. Reading is also one of ten member districts of the SEEM Collaborative and one of eighteen member districts of the North Shore Education Consortium. Through these collaboratives, Reading Public Schools is able to partner with other districts in the area to provide special education as well as professional development and other services to our students and staff at a lower cost than a single district alone

could secure the same services. Reading Public Schools is also a member of The Education Collaborative (TEC). To reduce costs, Reading Public Schools utilizes the TEC collaborative bid process for school and custodial supplies. Through this collaborative purchasing arrangement, Reading Public Schools is able to purchase items at a reduced cost.

Organization Structure

School Committee

The Reading School Committee consists of six members elected by the voters of Reading for three-year terms. Each year, two members' term of office expires and become open for re-election. The current membership and terms of the Reading School Committee are as follows:

Charles Robinson, Chairperson, Term Expires 2022
Jeanne Borawski, Vice Chairperson, Term Expires 2020
Patricia Calley, Term Expires 2020
Dr. Linda Snow Dockser, Term Expires 2020
John Parks, Term Expires, 2021
Thomas Wise, Term Expires, 2022

Under Massachusetts General Laws, Chapter 70, the School Committee has the power to select and to terminate the Superintendent, review and approve the budget, and establish the educational goals and policies for the schools in the district consistent with the requirements of law and statewide goals and standards established by the Board of Education.

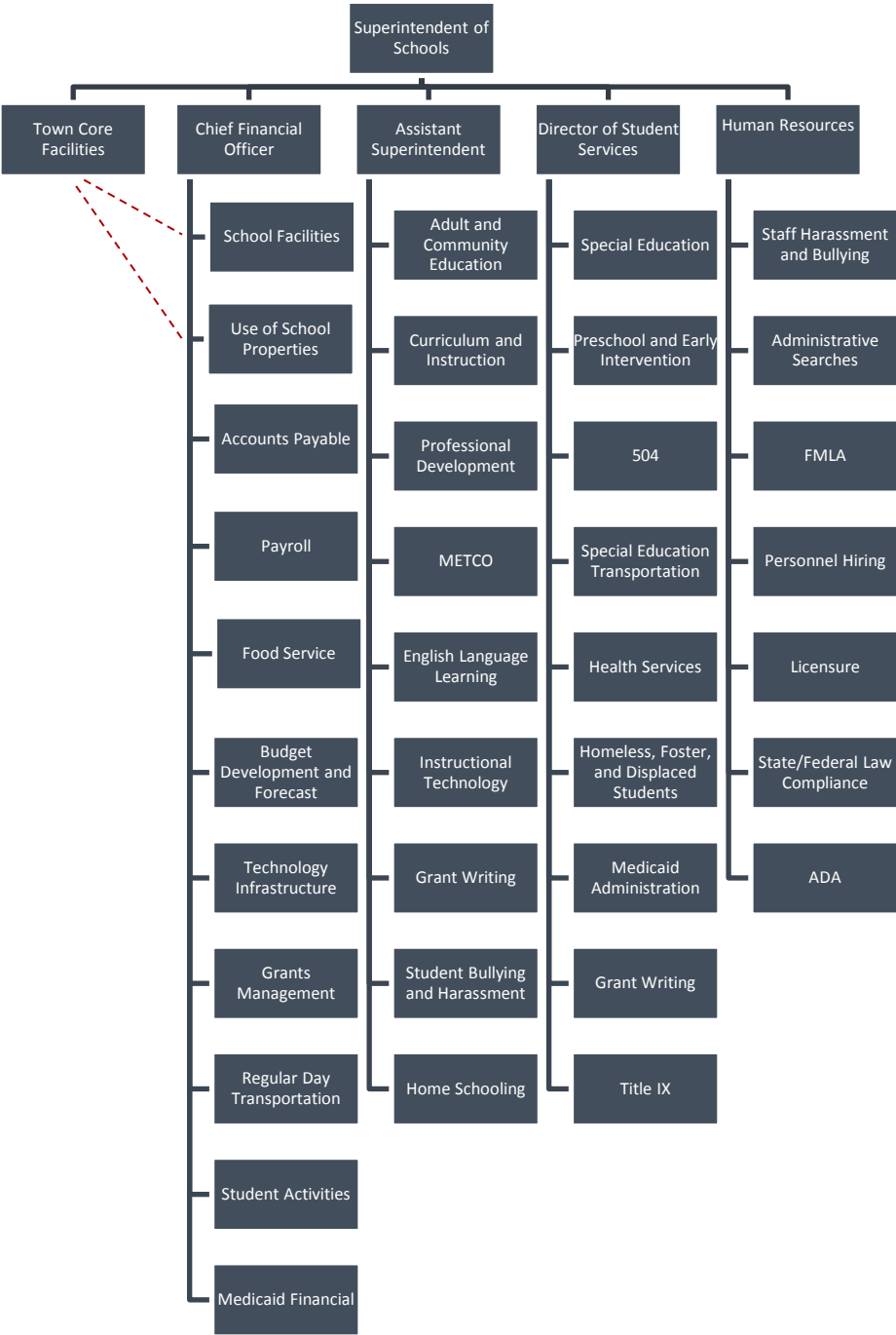
District Administration

The District is led by the Superintendent of Schools, the Central Office Leadership Team, District Leadership Team, and Administrative Council. The Central Office Leadership Team includes the Superintendent of Schools, Assistant Superintendent for Learning and Teaching, Chief Financial Officer, Director of Student Services, and Human Resources Administrator. The District Leadership Team includes the Central Office Leadership Team, the eight building principals, the RISE Preschool Director, and Assistant Director for Special Education. The Administrative Council includes the District Leadership Team as well as all Assistant Principals, Special Education Team Chairs, and Department Directors (Facilities, Food Services, Network Manager, METCO and Health Services).

The Superintendent is the supervisor and evaluator of all District Level Administrators and Building Principals. Each District Level Administrator is responsible for a number of different departments and functional areas of district operations. Principals, under the 1993 Education Reform Act, are the supervisors and evaluators of all building-based staff including professional and support staff (paraprofessionals, clerical, custodial, food services).

Figure A-2 below provides an overview of the organizational structure of the district by function, not FTE.

Figure A2: District Organizational Chart by Function (Not FTE)



District Partnerships

Reading Public Schools are part of a larger community that believes in collaboration for the purpose of benefiting the children of Reading Public Schools. We are fortunate to have many important partners

who enrich the lives of our students through their contributions of resources – both financial and volunteer time.

Town of Reading

The municipal government of the Town of Reading is the district's most important partner. We share in the tax revenues that represent the voters' commitment to a quality of life that values education, public service, and community engagement. We also share many resources and collaborate to efficiently manage the operations of the community.

Reading Education Foundation

The Reading Education Foundation is a volunteer organization of Reading residents working in partnership with the Superintendent of Schools and Reading Public Schools. Its mission is to support innovation and excellence within the Reading Public Schools by raising and providing private money to fund initiatives that are beyond the reach of public funds.

Parent-Teacher Organizations

Each of our schools is fortunate to have a PTO comprised of parent volunteers who support teachers in each building. This support includes parent education, teacher appreciation events, mobilization of classroom and school level volunteers, and funding for technology, enrichment, and other special programs.

Parent Booster Organizations

Reading Public Schools are supported by a significant number of parent booster organizations comprised of parent volunteers who raise, contribute, and dispense funds for the benefit of specific extra-curricular activities including athletic teams, academic teams, and fine and performing arts.

Appendix B: Student Demographics

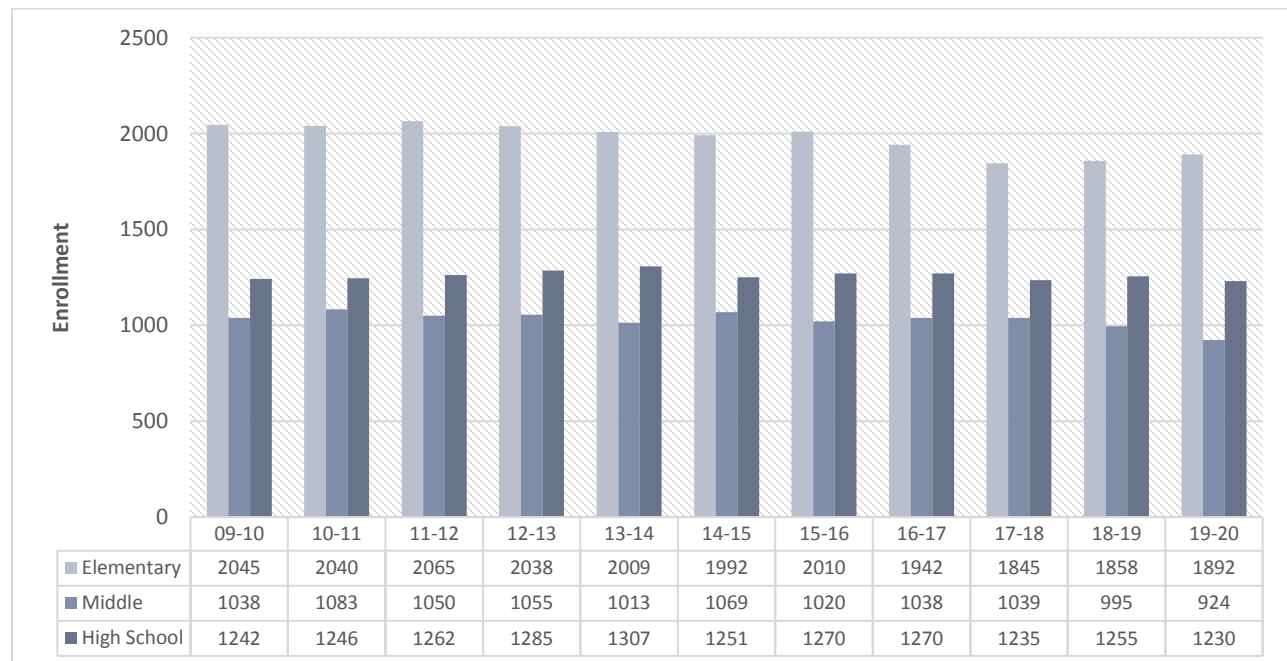
This section provides student demographic information such as enrollment by school, by grade, and by population and class size information.

District Enrollment and Student Demographics

School districts in Massachusetts are required to report student enrollment and demographic data to the Massachusetts Department of Elementary and Secondary Education (MA DESE) three times per year: October 1, March 1, and Year End. The October 1 figures are used to evaluate staffing needs and patterns for the School Committee Budget each year.

Enrollment in our district has remained relatively stable and while we have declined (6.8%) since our highest enrollment level in SY12-13. Over the last ten years we have decreased our enrollment by 215 students. The three largest increases in enrollment came during SY'2007-08, SY'2010-11, and SY'2006-07.

Table B1: Historical Enrollment by Level



PreK-12 Enrollment has been fairly consistent over the past fourteen years, peaking in FY12-13 at 4,483. RISE enrollment has increased as the number of students requiring services has increased which requires an increase in tuition paying students. Current PreK-12 enrollment is 4,151, a decrease of 59 students from October 1, 2018. This year, enrollment increased at elementary by 34 students, primarily in Kindergarten. Middle school decreased by 71 students and High School enrollment decreased by 25

students. Historically, anywhere from 4% to 13% of eighth grade students do not move on to Reading Memorial High School. Tables B2 and B3 show the historical enrollment by school and grade level.

Table B2: Historical Enrollment by School

| | 09-10 | 10-11 | 11-12 | 12-13 | 13-14 | 14-15 | 15-16 | 16-17 | 17-18 | 18-19 | 19-20 |
|------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------|-------------|-------------|
| Alice Barrows | 390 | 399 | 389 | 388 | 369 | 359 | 385 | 385 | 377 | 374 | 385 |
| Birch Meadow | 412 | 419 | 412 | 393 | 384 | 387 | 387 | 383 | 370 | 377 | 384 |
| Joshua Eaton | 442 | 425 | 446 | 453 | 455 | 471 | 462 | 428 | 388 | 386 | 404 |
| J. Warren Killam | 455 | 447 | 451 | 446 | 463 | 440 | 460 | 427 | 420 | 412 | 415 |
| Wood End | 346 | 350 | 367 | 358 | 338 | 335 | 316 | 319 | 290 | 305 | 304 |
| A. W. Coolidge | 476 | 490 | 466 | 462 | 449 | 476 | 471 | 466 | 476 | 443 | 424 |
| Walter S. Parker | 562 | 593 | 584 | 593 | 564 | 593 | 549 | 572 | 563 | 547 | 500 |
| Reading Memorial | 1,242 | 1,246 | 1,262 | 1,285 | 1,307 | 1,251 | 1,270 | 1,270 | 1235 | 1251 | 1230 |
| RISE | 67 | 90 | 100 | 105 | 103 | 95 | 94 | 91 | 94 | 115 | 105 |
| District | 4,392 | 4,459 | 4,477 | 4,483 | 4,432 | 4,407 | 4,394 | 4,341 | 4213 | 4210 | 4151 |
| % Change | -0.8% | 1.5% | 0.4% | 0.1% | -1.1% | -0.6% | -0.3% | -1.2% | -2.9% | -.07% | -.01% |

Table B3: Historical Enrollment by Grade Level

| | PK | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | Total |
|---------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|
| 2009-10 | 67 | 280 | 345 | 349 | 363 | 318 | 390 | 353 | 341 | 344 | 334 | 298 | 298 | 312 | 4,392 |
| 2010-11 | 90 | 348 | 308 | 351 | 349 | 369 | 315 | 387 | 353 | 343 | 324 | 327 | 301 | 294 | 4,459 |
| 2011-12 | 100 | 319 | 362 | 315 | 356 | 347 | 366 | 311 | 390 | 349 | 312 | 327 | 326 | 297 | 4,477 |
| 2012-13 | 105 | 302 | 342 | 361 | 324 | 356 | 353 | 362 | 309 | 384 | 323 | 314 | 321 | 327 | 4,483 |
| 2013-14 | 103 | 287 | 319 | 351 | 370 | 327 | 355 | 347 | 362 | 304 | 353 | 323 | 308 | 323 | 4,432 |
| 2014-15 | 95 | 322 | 298 | 314 | 362 | 366 | 330 | 356 | 346 | 367 | 270 | 357 | 319 | 305 | 4,407 |
| 2015-16 | 94 | 319 | 337 | 305 | 308 | 375 | 366 | 326 | 357 | 337 | 328 | 273 | 346 | 323 | 4,394 |
| 2016-17 | 91 | 267 | 343 | 342 | 307 | 313 | 370 | 356 | 324 | 358 | 306 | 336 | 276 | 352 | 4,341 |
| 2017-18 | 94 | 293 | 273 | 341 | 334 | 299 | 305 | 360 | 353 | 326 | 325 | 306 | 331 | 273 | 4213 |
| 2018-19 | 115 | 325 | 296 | 277 | 338 | 324 | 294 | 291 | 355 | 344 | 293 | 329 | 307 | 322 | 4210 |
| 2019-20 | 105 | 318 | 330 | 297 | 282 | 331 | 334 | 292 | 291 | 341 | 301 | 294 | 331 | 304 | 4151 |

The Reading Public Schools provides special education services to eligible students ages three to twenty-two years deemed eligible through the special education team evaluation process. Eligibility is based on a determination that the child has a qualified disability that will limit the child's ability to achieve effective progress in the regular education program without special accommodations. Instructional or other accommodations are outlined in the child's Individual Education Program (IEP). Table B4 shows historical data regarding the number of students with IEPs based on October 1 enrollment data. As this table indicates, the total percentage of students receiving special education services has decreased by .3% or 25 students between last school year and this school year. In addition, we have seen a decrease in the number of students in out of district placements from last year to this year by 11 students.

Table B4: Special Education Enrollment (2019-20 data as of 10/1/2019)

| Academic Year | Total Enrollment | # of Students on IEP | % of Students | % of Students Statewide | # of Students Out of District |
|---------------|------------------|----------------------|---------------|-------------------------|-------------------------------|
| 2005-06 | 4282 | 694 | 16.2% | 16.4 | 73 |
| 2006-07 | 4332 | 707 | 16.3% | 16.7 | 67 |
| 2007-08 | 4416 | 753 | 17.1% | 16.9 | 73 |
| 2008-09 | 4428 | 771 | 17.4% | 17.1 | 63 |
| 2009-10 | 4392 | 758 | 17.3% | 17.0 | 59 |
| 2010-11 | 4459 | 734 | 16.5% | 17.0 | 51 |
| 2011-12 | 4447 | 768 | 17.3% | 17.0 | 64 |
| 2012-13 | 4483 | 737 | 16.4% | 17.0 | 64 |
| 2013-14 | 4432 | 767 | 17.3% | 17.0 | 50 |
| 2014-15 | 4407 | 809 | 18.4% | 17.1 | 61 |
| 2015-16 | 4394 | 791 | 18.0% | 17.2 | 64 |
| 2016-17 | 4377 | 727 | 16.6% | 17.4 | 53 |
| 2017-18 | 4275 | 724 | 16.9% | 17.7 | 69 |
| 2018-19 | 4270 | 752 | 17.6% | 18.1 | 62 |
| 2019-20 | 4202 | 727 | 17.3% | N/A | 51 |

Table B5 shows the enrollment for our high needs population, as defined by the Massachusetts Department of Elementary and Secondary Education (DESE). Much of the financial support that the district receives from state and federal grants and reimbursement programs (e.g. Title I, school nutrition reimbursements, or circuit breaker) is driven by enrollments of certain populations of students. These groups often need additional services beyond the general education classroom. These populations include students receiving special education services, students whose first language is not English or who have limited proficiency in English, or low income students. The figures below show enrollment for these subgroups in our district. What is apparent from the table below is that we had a slight increase in both our ELL population and a slight decrease in our low income population from the 2018-19 school year. The number of students who qualify has a financial impact in the types of services that we offer and who will qualify for financial assistance in full day kindergarten, bus transportation, athletics, and extra-curricular programs.

Table B5: Enrollment History for Other High Needs Populations (As of October 1, 2019)

| Enrollment History for other High Needs Populations | | | | | | | | | | | | |
|---|----------------------------|-----|----------------------------|-----|------------|-----|------------|-----|---------------|-----|-----------------|-------|
| Academic Year | First Language Not English | | Limited English Proficient | | Low-Income | | Free Lunch | | Reduced Lunch | | Students on IEP | |
| | # | % | # | % | # | % | # | % | # | % | # | % |
| 2007-08 | 85 | 1.9 | 17 | 0.4 | 158 | 3.6 | 114 | 2.6 | 44 | 1.0 | 753 | 17.1% |
| 2008-09 | 78 | 1.8 | 14 | 0.3 | 172 | 3.9 | 125 | 2.8 | 47 | 1.1 | 771 | 17.4% |
| 2009-10 | 83 | 1.9 | 16 | 0.4 | 204 | 4.6 | 152 | 3.5 | 52 | 1.2 | 758 | 17.3% |
| 2010-11 | 75 | 1.7 | 14 | 0.3 | 231 | 5.2 | 176 | 3.9 | 55 | 1.2 | 734 | 16.5% |
| 2011-12 | 72 | 1.6 | 15 | 0.3 | 254 | 5.7 | 204 | 4.6 | 50 | 1.1 | 768 | 17.3% |
| 2012-13 | 81 | 1.8 | 20 | 0.5 | 261 | 5.8 | 213 | 4.8 | 48 | 1.1 | 737 | 16.4% |
| 2013-14 | 79 | 1.8 | 26 | 0.6 | 294 | 6.6 | 239 | 5.4 | 55 | 1.2 | 767 | 17.3% |
| 2014-15 | 75 | 1.7 | 26 | 0.6 | 398 | 9.2 | 340 | 7.8 | 58 | 1.4 | 809 | 18.4% |
| 2015-16 | 89 | 2.0 | 46 | 1.0 | 390 | 8.9 | 342 | 7.8 | 48 | 1.1 | 791 | 18.0% |
| 2016-17 | 94 | 2.2 | 46 | 1.1 | 380 | 8.8 | 333 | 7.7 | 47 | 1.1 | 727 | 16.6% |

| | | | | | | | | | | | | |
|----------------|-----|-----|----|-----|-----|------|-----|-----|----|-----|-----|-------|
| 2017-18 | 100 | 2.3 | 43 | 1.0 | 437 | 10.2 | 345 | 8.1 | 92 | 2.2 | 713 | 16.7% |
| 2018-19 | 90 | 2.1 | 42 | 1.0 | 409 | 9.6 | 322 | 7.5 | 87 | 2.0 | 735 | 17.2% |
| 2019-20 | 101 | 2.4 | 47 | 1.1 | 377 | 9.1 | 281 | 6.8 | 96 | 2.3 | 727 | 17.3% |

Class Size

The Reading School Committee and Reading Public Schools do not have a policy that mandates class size. However, at the elementary level, the district uses guidelines that include a recommended class size of 18 to 22 in grades K-2, and 20 to 25 in grades 3-5. As Table B6 shows, the vast majority of the elementary schools are within these ranges.

Table B6: Average Class Size by Grade and School (2019-20 School Year)

| School | Grade K | Grade 1 | Grade 2 | Grade 3 | Grade 4 | Grade 5 | Grade 6 | Grade 7 | Grade 8 | Grade 9 | Grade 10 | Grade 11 | Grade 12 |
|----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Barrows | 20.7 | 21.7 | 21.7 | 18.7 | 19.25 | 21.0 | | | | | | | |
| Birch Meadow | 21.7 | 22.7 | 19.7 | 22.7 | 20.7 | 21.7 | | | | | | | |
| Joshua Eaton | 17.3 | 18.7 | 22.0 | 22.5 | 22.0 | 20.75 | | | | | | | |
| Killam | 20.8 | 17.5 | 21.0 | 22.0 | 19.5 | 18.7 | | | | | | | |
| Wood End | 21.0 | 18.7 | 21.0 | 24.0 | 25.0 | 22.7 | | | | | | | |
| Coolidge | | | | | | | 22.5 | 21.3 | 26.8 | | | | |
| Parker | | | | | | | 19.6 | 20.4 | 22.5 | | | | |
| High School | | | | | | | | | | 19.0 | 21.0 | 22.0 | 17.9 |
| Average | 20.3 | 19.9 | 21.1 | 20.4 | 21.3 | 21.0 | 20.8 | 20.7 | 24.3 | 19.0 | 21.0 | 22.0 | 17.9 |

Middle school class size ideally should be between 20 and 25 students. As Figure B6 shows, middle school class sizes are all essentially within the ideal range at Parker Middle School, but slightly higher in Grade 8 at Coolidge Middle School.

At the High School level, “average” class size is more difficult to determine and assess given the various types of programs and levels of each program offered (college prep, strong college prep, honors, and advanced placement) and the number of courses taught, both required and elective. The average class sizes shown in Table B6 above are for required classes at each grade level for the current school year. Table B7 below shows the 2019-20 class sizes at the High School by grade, core subject, and level.

Table B7: SY'2019-20 Average High School Class Size

| | College Prep | | | | Strong College Prep | | | | Honors | | | | AP |
|----------------|--------------|----|----|----|---------------------|----|----|----|--------|----|----|----|----|
| Grade | 9 | 10 | 11 | 12 | 9 | 10 | 11 | 12 | 9 | 10 | 11 | 12 | |
| Subject | | | | | | | | | | | | | |
| English | NA | NA | NA | NA | 18 | 20 | 18 | 19 | 20 | 22 | 20 | 19 | 18 |
| Math | 14 | 21 | 23 | 20 | 14 | 21 | 20 | 20 | 20 | 19 | 20 | 20 | 22 |
| Science | NA | 14 | 19 | NA | 17 | 20 | 20 | 17 | 21 | 23 | 20 | 12 | 20 |
| Social Studies | NA | NA | NA | NA | 17 | 23 | 21 | 23 | 24 | 26 | 24 | 23 | 22 |
| French | | | | | 23 | 24 | 16 | 3 | 17 | 24 | 18 | 7 | 11 |
| Spanish | | | | | 11 | 21 | 16 | 7 | 22 | 24 | 22 | 19 | 19 |
| Latin | 10 | 14 | | | 12 | 15 | | | | | 13 | | 1 |

