

Section 13:

Appendices

A. FINANCIAL POLICIES & OBJECTIVES

I. OVERVIEW

The City of Newburyport established these financial management policies to ensure the provision of efficient and effective municipal services and to establish policies and procedures that are financially prudent and economically sound.

The objectives of the City of Newburyport's financial management policies are:

- Establish operational principles that minimize the cost of government, consistent with services desired by the public, and that minimize financial risk;
- Provide effective financial management that conforms with Generally Accepted Accounting Principles (GAAP), Uniform Municipal Accounting System (UMAS) and Massachusetts Department of Revenue (DOR) Informational Guideline Releases;
- Modernize the financial systems and provide increased public access to annual budgets, reports, audits and other needs as they occur;
- Provide residents with a high level of clarity of taxes and charges and maximize their ability to utilize online payment services;
- Provide increased public confidence in financial management;
- Protect and enhance the City's credit rating and prevent the default of any payments on municipal debt; and
- Provide safeguards to ensure the quality and integrity of financial systems.

II. ACCOUNTING, AUDITING AND FINANCIAL REPORTING

- A. The City will utilize accounting practices that conform to GAAP as set forth by the Government Accounting Standards Board (GASB), UMAS and DOR Informational Guideline Releases.
- B. An annual audit will be performed by an independent public accounting firm.
- C. The City will utilize a cash basis of budgeting, while the audited financial statements will be reported on an accrual basis, in accordance with statutory requirements.

III. GENERAL FUND

- A. Budget Goals and Objectives shall be developed annually by each Department Head in consultation with the Mayor. No later than May 15 of each year, the Mayor shall submit to the City Council a proposed operating budget for all city departments, which shall include the school department, for the ensuing fiscal year with an accompanying budget message and supporting documents. The budget document should conform to guidelines set forth by Section 6-3 of the City Charter, the Governmental Finance Officers Association (GFOA), and the DOR.
- B. The City will carefully and routinely monitor all amounts due. An active collection policy will be followed for all receivables, including property taxes. An average collection rate of at least 95%

of current levy shall be maintained provided, however, that it is the City's full intent to collect 100% of all receivables in any given year.

- C. Charges for services and other revenues shall be reviewed on a regular basis at least every three (3) years. Charges shall be adjusted as necessary in response to changes in the cost of providing services. The Mayor, in consultation with Department Heads, shall be responsible for cost recovery goals for individual departments or services, as appropriate, and shall make recommendations to the City Council for review and final approval of all applicable fees.
- D. Reserves reflect a community's ability to react to unforeseen circumstances and to minimize borrowing for capital expenditures. Reserves should average between 5% and 10% of the City's General Fund Expenditures (operating budget). The City will endeavor to continue its policy of maintaining reserves at a minimum of 5% of General Fund Expenditures. Reserves are defined to include the Stabilization Fund (and Free Cash).

The Stabilization Fund is the City's main reserve fund designed to provide financial stability for the City, while improving the City's credit worthiness and flexibility. The provisions of this fund are dictated by Massachusetts General Law (MGL), Chapter 40, Section 5B. The Stabilization Fund may be appropriated for any lawful purpose upon recommendation by the Mayor and a two-thirds (2/3) vote by the City Council. However, at no time can an appropriation placed into the fund exceed 10% of the previous year's real property tax levy, nor can the fund itself exceed 10% of the equalized value of the City.

Free Cash reserves are the remaining, unrestricted funds from operations of the previous fiscal year; these include unexpended Free Cash from the previous year, actual receipts in excess of revenue estimates and unspent amounts in budget line-items. It is the City's goal to maintain a Free Cash balance of \$500,000 or 1% of the tax levy, whichever is greater.

The City has historically used some portion of its Free Cash to subsidize the ensuing year's annual operating budget. It is the City's goal to limit the amount of Free Cash used in the operating budget to a sustainable level and to use these available funds for non-recurring one-time expenses, such as capital projects/items.

For purposes of this policy, the following are deemed to be appropriate uses of Free Cash:

- Appropriated Reserve – an amount to provide for extraordinary or unforeseen expenditures.
- Stabilization Fund – to fund or replenish the Stabilization Fund.
- Capital Improvement Program – to fund capital projects that would otherwise incur borrowing costs associated with the issuance of debt.
- Special Use – to augment the trust funds related to benefits and unfunded liabilities related to employee benefits.
- Extraordinary Deficits – to fund any potential deficits that would otherwise be carried over to the following fiscal year.
- Emergency Appropriations – to allow for fiscal flexibility.

The overall level of Financial Reserves is critical to maintaining the City's credit rating and ensuring

sufficient funds to manage unanticipated needs. Funds shall be allocated from Reserves only after an analysis has been prepared by the Finance Director and presented to the Mayor and City Council. The analysis shall provide sufficient evidence to establish that the remaining balance is adequate to offset potential downturns in revenue and meet the daily cash needs of the City.

IV. CAPITAL IMPROVEMENTS

The Mayor's Office, in collaboration with Department Heads and the School Committee, shall continue to prepare a five-year Capital Improvement Program (CIP) to be updated on an annual basis, as outlined in Section 6-5 of the Charter of the City of Newburyport:

- A. No later than April 1 of each year, the Mayor shall submit a capital improvement program to the City Council. The Capital Improvement Program shall be consistent with the mission statement of the City and shall include:
 1. a clear and concise general summary of its contents;
 2. a list of all capital improvements proposed to be undertaken during the ensuing 5 years, with supporting information as to the need for each capital improvement;
 3. cost estimates, methods of financing and recommended time schedules for each improvement; and,
 4. the estimated annual cost of operating and maintaining each facility and piece of major equipment involved.

This information is to be annually revised by the Mayor with regard to the capital improvements still pending or in the process of being acquired, improved or constructed.

- B. **Public Hearing:** The City Council shall publish in at least 1 local newspaper a notice stating: (1) the times and places where entire copies of the Capital Improvement Program are available for inspection by the public; and, (2) the date, time and place not less than 14 days after such publication, when a public hearing on said plan will be held by the city council.
- C. **Adoption:** At any time after the public hearing but before June 1 of each year, the City Council shall by resolution adopt the Capital Improvement Program with or without amendment, provided that each amendment must be voted separately and that any increase in the Capital Improvements Program as submitted must specifically identify the method of financing proposed to accomplish such increase.
- D. **Availability of Capital Improvement Program:** In addition to any other posting requirement under law, immediately after the submission of the proposed Capital Improvement Program to the City Council, the Mayor shall cause the entire Capital Improvement Program document to be posted on the city's website. After the enactment of the program, a copy of the Capital Improvement Program document as approved shall be posted on the city website indicating its approval by the City Council, and it shall remain posted at least until the enactment of any subsequent capital improvement program.

Definitions of Capital Improvement Program/Project:

1. **Capital Improvement Program:** A comprehensive list of major public improvement projects that are proposed for the City's expenditure within the next six years. The

CIP shall be reviewed annually.

2. Capital Improvement Project: Items included within the Capital Improvement Program will involve the improvement or betterment of the physical plant of the City of a non-recurring nature as differentiated from ordinary repairs or maintenance of a recurring nature. Projects include acquisition of land, improvement of facilities and the replacement/purchase of equipment with a useful life of at least five (5) years and a cost of \$10,000 or more.

V. DEBT MANAGEMENT

- A. A critical measure for credit rating agencies is the ratio of debt service payments to total expenditures. The City recognizes that maintaining debt levels within industry standards allows the City to more easily maintain its credit standing. Credit rating agencies consider individual community needs and circumstances, including emergencies, when evaluating the fiscal health of a community.
- B. The City will endeavor to manage debt so as not to exceed the following ratios, which are reflective of municipal credit standards:
 5. Gross General Fund debt service/General Fund expenditures 15% and
 6. Net General Fund debt service/General Fund expenditures 8 – 10%
- C. Definitions of Gross/Net Debt Service:
 1. General Fund Gross Debt Service: Annual debt payments (principal and interest) for which the City is held accountable; inclusive of assessments from City and School appropriations and debt exclusions. The same shall apply to the Water, Sewer and Harbormaster Enterprise Funds.
 2. General Fund Net Debt Service: After state reimbursements and state aid, the annual debt payments (principal and interest) for which the City is held accountable; inclusive of assessments from City and School appropriations and debt exclusions (i.e., Gross Debt Service less reimbursements/aid). The same shall apply to the Water, Sewer and Harbormaster Enterprise Funds.
- D. When considering the use of debt, the City shall be guided by the following:
 1. Borrowing versus Cash: The City will endeavor to finance Capital Improvement Projects/Items with a total cost of less than \$50,000 through cash appropriation rather than borrowing.
 2. Useful Life: When borrowing, the City will ensure that the term of bonds issued will not exceed the useful life of the project.
 3. Capital Expenditure versus Capital Improvement Project: Capital expenditures not meeting the definition of “Capital Improvement Projects” should be financed through inclusion within operating budgets.
- E. When considering debt financing strategies, the City shall be guided by the following:

Exclusions from Proposition 2-1/2 Limits

The maximum amount a community can collect in taxes in a given year is its levy limit. Proposition 2½ (MGL Ch. 59, §21C) restricts growth in the levy limit from one year to the next by limiting the growth to an increase of not more than 2.5 percent over the prior fiscal year plus any increase in valuation due to new growth in the community.

There are provisions that allow a community to exceed the limits of Proposition 2½. The “debt exclusion” option is a temporary tax increase used to raise additional taxes to fund capital projects for which the community may borrow as defined in MGL Ch. 44, §7 and 8. The additional amount is added to the levy limit only during the life of the debt.

A community may also temporarily exceed the levy limit by raising additional taxes for a capital improvement in order to finance the purchase with cash. Such “capital outlay expenditure exclusion” is used for the year in which the capital item is acquired.

Overrides

Proposition 2½ allows a community to assess taxes in excess of the automatic annual 2.5 percent increase and any increase due to new growth by passing an override. A community may take this action as long as it is below its levy ceiling, or 2.5 percent of full and fair cash value. An override cannot increase a community’s levy limit above the level of the community’s levy ceiling.

When an override is passed, the levy limit for the year is calculated by including the amount of the override. The override results in a permanent increase in the levy limit of a community, which as part of the levy limit base, increases at the rate of 2.5 percent each year.

A majority vote of a City Council, with the Mayor’s approval, allows an override question to be placed on the ballot. Override questions must be presented in dollar terms and must specify the purpose of the override. Overrides require a majority vote of approval by the electorate.

State, Federal and Other Sources of Funding

State, Federal and other sources of funding, including grants and reimbursements, will be actively sought for eligible capital projects.

VI. ENTERPRISE FUND MANAGEMENT

Enterprise funds (Water, Sewer and Harbormaster) should be fully self-sufficient operationally with user charges and fees set to recover all costs associated with the activities of these funds, including capital expenditures. All costs, both direct and indirect, shall be reviewed on an annual basis to ensure proper allocation of costs between the General Fund and Enterprise Funds pursuant to the DOR’s Indirect Cost Analysis performed June 2012. Enterprise Funds are governed by MGL Ch. 44, §53F½.

VII. GIFTS AND GRANTS

- A. All grants shall be managed to comply with the laws, regulations and guidance of the grantor, and all gifts and donations shall be managed and expended according to the wishes and

instructions of the donor, in accordance with state law. The Mayor's Office will provide an annual report to the City Council that summarizes all grant funded projects/programs.

- B. All gifts shall be evaluated for suitability and consistency with City policies. Gifts with values greater than \$500 shall be formally accepted by the City Council after review and recommendation by the Mayor, or as otherwise allowed by ordinance or by-law. Gifts of funds are governed by MGL Ch. 44, §53A. Gifts of tangible property are governed by MGL Ch. 44, §53A½.

VIII. TRUST FUND MANAGEMENT

Trust Fund management shall be consistent with the legal requirements and spirit of each respective trust document and, to the maximum extent possible, realize the purpose the trusts were intended to achieve. All Trust Funds shall be invested in accordance with Section X of these policies.

IX. INVESTMENT POLICY FOR GENERAL FUNDS, SPECIAL REVENUE FUNDS, ENTERPRISE FUNDS AND CAPITAL PROJECTS FUNDS

- A. **Scope**—Section IX of this policy applies only to short term operating funds such as general funds, special revenue funds, enterprise funds, bond proceeds and capital project funds. Section X will address trust funds and any other funds with special circumstances, such as stabilization funds. The Newburyport Retirement Board and Massachusetts Teacher's Retirement Board are responsible for the investment of the pension funds for all City employees.
- B. **Objectives**—MGL Ch. 44, §55B requires the Treasurer to invest all public funds except those required to be kept uninvested for the purpose of immediate distribution.

The state law further requires that invested funds are to be placed at the highest possible rate of interest reasonably available, taking account of safety, liquidity and yield. Therefore, these guidelines are intended to further the objective of securing the highest return that is consistent with safety of principal, while meeting the daily cash requirements for the operation of the City's business.

The following objectives are listed in order of priority:

1. ***Safety of principal.*** The foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital through the mitigation of credit risk and interest rate risk. These risks shall be mitigated by the diversification and prudent selection of investment instruments, and choice of depository.
2. ***Credit risk.*** The risk of loss due to the failure of the security issuer or backer.
3. ***Interest rate risk.*** The risk that the market value of the security will fall due to changes in general interest rates.
4. ***Liquidity.*** The overall investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. Since all possible cash demands cannot be anticipated, the Treasurer shall carry out investment activities in a manner that provides for meeting unusual cash demands without the liquidation of

investments that could result in forfeiture of accrued interest earnings, and loss of principal in some cases.

5. Yield. Investments shall be undertaken so as to achieve a fair market average rate of return, taking into account safety and liquidity constraints, as well as, all legal requirements.
- C. **Investment Instruments**—Public investments in Massachusetts are not protected through provisions in state law. Therefore, they are largely uncollateralized. Many banking institutions are willing to put up collateral, albeit at a cost to the entity at a lower interest rate. The Treasurer negotiates for the highest rates possible, consistent with safety principles. The Treasurer may legally invest in the following instruments:
1. Massachusetts State Pooled Fund: Unlimited amounts (Pool is liquid)—The Massachusetts Municipal Depository Trust (MMDT), an investment pool for state, local, county and other independent governmental authorities, is under the auspices of the State Treasurer. It invests in Bankers Acceptances, Commercial Paper of high quality, Bank Certificates of Deposit, Repurchase agreements (Repos) and U.S. Treasury Obligations. It has Federal Deposit Insurance Corporation (F.D.I.C.) pass-through insurance on the C.D.'s and takes delivery on the Repos and Treasuries.
 2. U.S. Treasuries that will be held to maturity: Unlimited amounts (Up to one year maturity from date of purchase).
 3. U.S. Agency obligations that will be held to maturity: Unlimited amounts (Up to one year maturity from date of purchase).
 4. Bank accounts or Certificates of Deposit, hitherto termed C.D.'s. (Up to one year) which are fully collateralized through a third party agreement: Unlimited amounts.
 5. Bank accounts and C.D.'s (Up to one year) insured by F.D.I.C. up to, at present, a \$250,000 limit. All bank accounts and C.D.'s in one institution are considered in the aggregate to receive the \$250,000 insurance coverage. In some cases banking institutions carry additional insurance, Depository Insurance Fund of Massachusetts (D.I.F.M).
 6. Unsecured bank deposits of any kind such as other checking, savings, money market, or Certificates of Deposit accounts at banks that do not fit the above categories. These investments are subject to the following limitations: No more than 5% of an institution's assets and no more than 25% of a municipality's cash may be composed of unsecured bank deposits. This percentage may be increased for not more than 30 days during times of heavy collection or in anticipation of large payments that will be made by the City in the near future. These payments may be for such items as debt service payment or regional school assessments. They will be diversified as much as possible.
- D. **Authorization**—The Treasurer has authority to invest in municipal funds, subject to the statutes of MGL Ch. 44, §55, 55A, and 55B.
- E. **Restrictions**—MGL Ch. 44, §55 sets forth the several restrictions that the Treasurer must be aware of when making investment selections for short term operating funds.

1. The Treasurer shall not at any one time have on deposit in a bank or trust company an amount exceeding 60% of the capital and surplus of such bank or trust company, or banking company, unless satisfactory security is given to it by such bank or trust company, or banking company for such excess.
2. The Treasurer shall not make a deposit in any bank, trust company or banking company that she or he is associated with as an officer or employee or has been the same for any time during the three years immediately preceding the date of any such deposit.
3. All securities shall have a maturity from date of purchase of one year or less.
4. Purchases under an agreement with a trust company, national bank or banking company for repurchase at not less than original purchase price of said securities on a fixed date, for a term that shall not exceed ninety days.

X. INVESTMENT POLICY FOR TRUST FUNDS, STABILIZATION FUNDS AND COMMUNITY PRESERVATION ACT

- A. **Scope**—Section X of this policy applies to funds that could be invested long term and includes accounts that are designated as Trust Funds, Stabilization Funds, Conservation Fund and Community Preservation Funds. These funds include all accounts that are received as scholarships and perpetual care receipts. All accounts will be maintained separately receiving their proportionate interest allocation and any realized and unrealized gains or losses. The account can be established as a pooled investment portfolio. Any additional amounts added to such accounts will be maintained in this same manner.
- B. **Authorization**—MGL Ch. 44, §54 pertains to the investment of Trust Funds. All trust funds shall fall under the control of the Treasurer. The standard of care to be used by the Treasurer shall be the “prudent person” standard set forth in MGL Ch. 203C and shall be applied in the context of managing an overall portfolio. The Treasurer, in consultation with the Mayor and Finance Director, may select and appoint an independent investment advisor to manage the investment of the Trust Funds. Such appointment shall be reviewed on an annual basis.
- C. **Investment Objectives & Goals**—The accumulated income from the assets being invested are working funds for present and future needs of the various trusts that have been donated for the benefit of the City of Newburyport. It is essential that assets be invested in a high quality portfolio, which;
 1. Preserves the non-expendable principal.
 2. Meets liquidity needs.
 3. Delivers a good return in relation to market conditions.
 4. Avoids inappropriate concentration in any single investment vehicle.
- D. **Investment Direction and Asset Allocation**—All investments must be allowable in accordance with MGL Ch. 44, §54, 55A & 55B, to the extent these sections apply. The portfolio should be invested in a blend of fixed income securities and equities with the following guidelines:
 1. No more than 50% of the portfolio’s market value may be invested in equities.
 2. No less than 40% of the portfolio’s market value may be invested in fixed income

securities (including preferred stock).

3. Approximately 10% of the portfolio's market value may be maintained as cash and/or cash equivalents (defined as debt securities with less than one year to maturity).

E. Security Guidelines—Equities

1. Equity holdings may be selected from the New York and American Stock Exchange or the NASDAQ markets. Securities may be in U.S. companies, or foreign companies purchased as American Depository Receipts (ADR's). Funds may be invested in securities convertible into equities or preferred stock.
2. The equity portion of the portfolio should consist of a diversified mix of investments suitable to achieve the objectives of capital preservation. Individual equity holdings in any one company should not exceed 5% of the market value of the portfolio.
3. No funds may be invested in real estate, private placements or letter stock, the Investment Advisor shall not engage in margin transactions, short sales or any other such specialized investment vehicles. The selection of individual equities will be at the discretion of the Investment Advisor, in consultation with the Treasurer.

F. Security Guidelines—Fixed Income

1. Investments in fixed income securities will be made principally for total return potential. Selection should be made from liquid, investment grade corporate debt, convertible debt and obligations of the United States Government and its agencies.
2. These investments will also be subject to the following limitations: All fixed income securities will have a maximum of 30 years to maturity and the average maturity of the portfolio will be between 2 and 20 years.
3. Securities of a single corporate issuer (excluding the U.S. Government and U.S. Government Agency debt) will not exceed 5% of the portfolio market value. Investments in U.S. Government debt will not include agencies that are not permitted under Massachusetts General Laws (i.e. Sallie Mae (SLMA) or Ginnie Mae (GNMA) obligations).
4. No more than 20% of the portfolio's total market value will be invested in convertible securities.
5. Corporate debt and preferred issues must be rated A or higher, as defined by Moody's and/or Standard & Poor's Rating Agency.
6. There shall be no direct investments in real estate, mortgages, collateral or non-collateral loans, private placements, fixed income or interest rate futures, and no engagement in any other specialized fixed income ventures. The selection of individual fixed income securities shall be at the discretion of the Investment Advisor, in consultation with the Treasurer.

G. Security Guidelines—Cash and Cash Equivalents

1. Funds may be invested in Treasury Bills; Certificates of Deposit and Money Market Funds to provide income, liquidity for expense payments, and preservation of the portfolio's principal value.

2. All such assets must have a maturity of one year or less at the time of purchase. No investments may be made in short-term financial instruments considered to have speculative characteristics, (i.e. uncertainty of principal and/or interest payments).
3. No more than 5% of the portfolio's total market value may be invested in the obligations of one single issuer, with the exception of U.S. Government or U.S. Government Agency Obligations.
4. Non-invested cash balances will be kept to minimum levels. The selection of individual short-term fixed income securities will be at the discretion of the Investment Advisor, in consultation with the Treasurer.

XI. INVESTMENT POLICY—OVERALL PROVISIONS

- A. **Diversification**—Diversification should be interpreted in two ways: 1) in terms of maturity, and 2) in terms of instrument type and issuer. The diversification concept should include prohibition against over concentration of maturities, as well as concentration in a specific institution, with the exception of U.S. Treasury obligations and agencies or investments fully collateralized.
- B. **Ethics**—The Treasurer and Assistant Treasurer shall refrain from any personal activity that may conflict with the proper execution of the investment program or which could impair or appear to impair ability to make impartial investment decisions. Said individuals shall disclose to the Mayor any material financial interest they may have in financial institutions that do business with the City. They shall also disclose any large personal financial investment positions or loans that they have which could be related to the performance of the City's investments. All municipal employees shall comply with the State Conflict of Interest Law, MGL, Ch. 268A.
- C. **Standards of Care**—The standard of prudence to be used by the Treasurer shall be the “prudent person” standard set forth in MGL Ch. 203C and shall be applied in the context of managing an overall portfolio. The Treasurer acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided the purchases and sale of securities is carried out in accordance with the terms of this policy. The “prudent person” standard states that, “Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well the probable income to be derived.”
- D. **Reporting Requirements**—On an annual basis, a report containing the following information will be prepared by the Treasurer and distributed to the Mayor. The report will include as a minimum requirement, the following information:
 1. A listing of the individual accounts and individual securities held at the end of the reporting period.
 2. A listing of the short-term investment portfolio by security type and maturity to ensure compliance with the diversification and maturity guidelines established in the "Diversification" section of this Investment Policy.
 3. A summary of the income earned and fees paid on, at least, a monthly and year-to-date basis.

4. A summary of gross and net returns on, at least, a monthly and year-to-date basis, benchmarked against other communities in Massachusetts with similar sized portfolios.
5. The Treasurer shall include in the report a brief statement of general market and economic conditions and other factors that may affect the City's cash position.
6. The report should demonstrate the degree of compliance with the tenets set forth in the Investment Policy.
7. The report must be filed with the City Clerk no later than 60 days following the close of each fiscal year.

Appendix B:
Long-Range Financial Forecast

EXPENDITURE FORECAST

GROWTH RATE	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
	ACTUAL	ACTUAL	ACTUAL	APPROVED	PROPOSED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
2.3%	1,490,423	1,545,683	1,653,010	1,735,079	1,790,541	1,831,595	1,873,589	1,916,547	1,960,489	2,005,439	2,051,420	2,098,454	2,146,568	2,195,784
2.4%	1,029,693	1,010,969	1,039,353	875,907	839,990	859,913	880,309	901,188	922,563	944,445	966,845	989,777	1,013,253	1,037,286
2.4%	7,752,530	8,084,521	8,459,410	8,561,772	8,706,663	8,912,957	9,124,139	9,340,324	9,561,632	9,788,183	10,020,102	10,257,517	10,500,556	10,749,354
2.4%	2,747,058	3,118,599	2,495,199	2,797,358	2,954,135	3,023,559	3,094,615	3,167,341	3,241,775	3,317,959	3,395,933	3,475,740	3,557,423	3,641,024
2.4%	513,873	566,368	503,499	496,524	514,016	526,356	538,993	551,933	565,183	578,752	592,646	606,874	621,443	636,363
2.4%	1,971,359	2,051,999	2,082,227	2,198,278	2,271,346	2,324,814	2,379,540	2,435,554	2,492,887	2,551,569	2,611,633	2,673,111	2,736,036	2,800,442
3.1%	23,662,721	25,148,813	26,388,496	27,402,232	28,651,701	29,539,904	30,455,641	31,399,766	32,373,159	33,376,726	34,411,405	35,478,159	36,577,981	37,711,899
2.5%	335,705	358,738	350,232	482,368	641,149	657,491	674,249	691,434	709,058	727,130	745,664	764,669	784,159	804,146
Employee Benefits:														
Health Insurance														
3.5%	2,445,980	2,450,228	2,743,815	3,008,739	3,161,456	3,272,107	3,386,630	3,505,162	3,627,843	3,754,818	3,886,236	4,022,254	4,163,033	4,308,739
3.5%	4,567,582	4,838,716	5,123,755	5,941,664	6,243,249	6,461,763	6,687,924	6,922,002	7,164,272	7,415,021	7,674,547	7,943,156	8,221,166	8,508,907
3.5%	7,013,562	7,288,944	7,867,570	8,950,403	9,404,704	9,733,869	10,074,555	10,427,164	10,792,115	11,169,839	11,560,783	11,965,410	12,384,200	12,817,647
Pension Assessment														
5.0%	2,625,568	2,500,977	2,578,699	2,760,926	2,895,975	3,040,774	3,192,813	3,352,454	3,520,076	3,696,080	3,880,884	4,074,928	4,278,675	4,492,608
5.0%	792,609	927,032	982,112	991,958	1,028,766	1,080,205	1,134,215	1,190,926	1,250,472	1,312,996	1,378,645	1,447,578	1,519,956	1,595,954
5.0%	3,418,177	3,428,009	3,560,812	3,752,884	3,924,742	4,120,979	4,327,028	4,543,379	4,770,548	5,009,076	5,259,529	5,522,506	5,798,631	6,088,563
4.0%	0	0	0	0	0	97,339	100,746	104,272	107,921	111,698	115,608	119,654	123,842	128,176
4.0%	10,431,739	10,716,954	11,428,382	12,703,287	13,329,446	13,952,187	14,502,328	15,074,815	15,670,584	16,290,613	16,935,920	17,607,570	18,306,673	19,034,386
Budgeted Capital Investments:														
2.2%	582,397	373,792	351,037	331,740	354,287	562,149	820,185	878,400	936,797	970,381	1,004,154	1,038,123	1,072,291	1,131,662
	3,671,181	3,286,866	3,715,056	4,064,212	3,986,891	3,648,169	3,391,334	3,388,515	3,384,980	3,382,075	3,396,180	3,407,020	3,333,998	3,333,998
	4,253,578	3,660,658	4,066,092	4,395,952	4,341,178	4,210,318	4,211,519	4,266,915	4,321,777	4,352,456	4,402,334	4,445,143	4,406,288	4,465,659
TOTAL EXPENDITURES	\$54,188,678	\$56,263,301	\$58,465,899	\$61,648,757	\$64,040,166	\$65,839,093	\$67,734,921	\$69,745,816	\$71,819,107	\$73,933,272	\$76,133,903	\$78,397,015	\$80,650,380	\$83,076,343
TOTAL REVENUE	\$55,486,623	\$57,350,220	\$60,406,438	\$61,945,371	\$64,040,791	\$65,874,415	\$67,907,843	\$69,962,471	\$72,062,961	\$74,162,551	\$76,334,386	\$78,553,697	\$80,856,287	\$83,180,899
AVAILABLE BALANCE	\$ 1,297,945	\$ 1,086,918	\$ 1,940,538	\$ 296,613	\$ 625	\$ 35,322	\$ 172,921	\$ 216,654	\$ 243,854	\$ 229,279	\$ 200,482	\$ 156,683	\$ 205,907	\$ 104,556

C. GLOSSARY OF TERMS

Abatement:	A complete or partial cancellation of a tax levy imposed by a governmental unit. Administered by the local board of assessors.
Accounting System:	A system of financial recordkeeping which records, classifies and reports information on the financial status and operation of an organization.
Accrual Basis:	The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.
Adopted Budget:	The resulting budget that has been approved by the City Council.
Advance Refunding Bonds:	Bonds issued to refund an outstanding bond issue prior to the date on which the outstanding bonds become due or callable. Proceeds of the advance refunding bonds are deposited in escrow with a fiduciary, invested in U.S. Treasury Bonds or other authorized securities, and used to redeem the underlying bonds at maturity or call date and to pay interest on the bonds being refunded or the advance refunding bonds.
Annual Budget:	An estimate of expenditures for specific purposes during the fiscal year (July 1 - June 30) and the proposed means (estimated revenues) for financing those activities.
Appropriation:	An authorization by the City Council to make obligations and payments from the treasury for a specific purpose.
Arbitrage:	Investing funds borrowed at a lower interest cost in investments providing a higher rate of return.
Assessed Valuation:	A valuation set upon real or personal property by the City board of assessors as a basis for levying taxes.
Assessment/Offsets: Cherry Sheet:	The amount that the State automatically deducts from local aid to cover city-shared expenses. The amount, if over \$500,000, is contained on a separate sheet within the budget report. The primary items that make up this amount are charter school and MBTA assessments.
Audit:	A study of the City's accounting system to ensure that financial records are accurate and in compliance with all legal requirements for handling of public funds, including state law and city charter.
Balanced Budget:	A budget in which receipts are greater than (or equal to) expenditures. A requirement for all Massachusetts cities and towns. A balanced budget is

a basic budgetary constraint intended to ensure that a government does not spend beyond its means and its use of resources for operating purposes does not exceed available resources over a defined budget period.

Basis of Accounting:	Basis of accounting refers to when revenues and expenditures or expenses are recognized in accounts and reported on financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.
Betterments (Special Assessments):	Whenever part of a community benefits from a public improvement, or betterment (e.g., water, sewer, sidewalks etc.), special property taxes may be assessed to the property owners of that area to reimburse the governmental entity for all, or part, of the costs it incurred in completing the project. Each property parcel receiving the benefit is assessed a proportionate share of the cost which may be paid in full, or apportioned over a period of 20 years. In this case, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.
Bond:	A written promise to pay a specified sum of money, called the face value (par value) or principal amount, at a specified date or dates in the future, called maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time.
Bond Anticipation Note (BAN):	Short term debt instrument used to generate cash for initial project costs and with the expectation that the debt will be replaced later by permanent bonding. Typically issued for a term of less than one year, BANs may be re-issued for up to five years, provided principal repayment begins after two years (MGL Ch. 44 §17). Principal payments on school related BANs may be deferred up to seven years (increased in 2002 from five years) if the community has an approved project on the Massachusetts School Building Authority (MSBA) priority list. BANs are full faith and credit obligations.
Bonds Authorized and Unissued:	Bonds that a government has been authorized to sell but has not sold. Issuance at this point is only contingent upon action by the treasurer.
Bond Counsel:	An attorney or law firm engaged to review and submit an opinion on the legal aspects of a municipal bond or note issue.
Bond Issue:	Generally, the sale of a certain number of bonds at one time by a governmental unit.

Budget (Operating):	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.
Budget Basis of Accounting:	The City’s General Fund budget is prepared on a basis other than generally accepted accounting principles (GAAP). The actual results of operations are presented on a “budget (cash) basis” to provide a meaningful comparison of actual results with the budget. See Basis of Accounting and Budgeting on page 300 in Appendix C.
Budget Calendar:	The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.
Budget Message:	A general discussion of the submitted budget presented in writing by the City Manager as part of the budget document.
Capital Budget:	A plan of proposed outlays for acquiring long-term assets and the means of financing those acquisitions during the current fiscal period.
Capital Expenditures:	Expenditures which result in the acquisition of or addition to fixed assets.
Capital Improvements Program:	A comprehensive schedule for planning a community’s capital expenditures. It coordinates community planning, fiscal capacity and physical development. While all of a community’s needs should be identified in the program, there should also be a set of criteria that prioritizes expenditures. A capital program is a plan for capital expenditures that extends four years beyond the capital budget and is updated yearly.
Cash Basis of Accounting:	Revenues are recorded when cash is received and expenses are recognized when cash is paid out.
Chapter 70 School Aid Cherry Sheet:	Chapter 70 refers to the school funding formula created under the Education Reform Act of 1993 by which State aid is distributed through the Cherry Sheet to help establish educational equity among municipal and regional school districts.
Chapter 90 Highway Funds Cherry Sheet:	State funds derived from periodic transportation bond authorizations and apportioned to communities for highway projects based on a formula under the provision of MGL Ch. 90 §34. The Chapter 90 formula comprises three variables: local road mileage (58.33%) as certified by the Massachusetts Highway Department (MHD), local employment level (20.83%) derived from the Department of Employment and Training (DET), and population estimates (20.83%) from the US Census Bureau. Local highway projects are approved in advance. Later, on the

submission of certified expenditure reports to MHD, communities receive cost reimbursement to the limit of the grant. See DOR/DLS website.

Collective Bargaining:	The process of negotiating workers' wages, hours, benefits, working conditions, etc., between employer and some of all of its employees, who are represented by a recognized labor union.
Community Preservation Fund:	A special revenue fund established pursuant to MGL Ch. 44B to receive all monies collected to support a community preservation program, including but not limited to, tax surcharge receipts, proceeds from borrowings, funds received from the Commonwealth, and proceeds from the sale of certain real estate.
Debt Authorization:	Formal approval to incur debt by municipal officials, in accordance with procedures stated in M.G.L. Ch. 44, specifically sections 2, 3, 4 and 6-15.
Debt Burden:	The level of debt of an issuer, usually as compared to a measure of value (debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden is used in referring to debt service costs as a percentage of the annual budget.
Debt Exclusion:	This amount represents the voter-approved amount that is used to pay for capital projects, often with a designated reimbursement from the state. The debt exclusion in the budget is the net amount (less state reimbursement) that is levy to the taxpayers on an annual basis.
Debt Limits:	The general debt limit of a city consists of the normal debt limit, which is 5% of the valuation of taxable property and a double debt limit, which is 10% of that valuation. Cities and towns may authorize debt up to the normal limit without state approval, while debt up to the double debt limit requires state approval. It should be noted that there are certain categories of debt which are exempt from these limits.
Debt Service:	Payment of interest and repayment of principal to holders of a government's debt instruments.
Deficit:	The excess of budget expenditures over receipts.
Department:	A principal, functional and administrative entity created by statute and/or the Mayor to carry out specified public services.
Designated Unreserved Fund Balance:	A limitation on the use of all or part of the expendable balance in a governmental fund.

Encumbrance:	Obligations in the form of purchase orders and contracts which are chargeable to an appropriation and are reserved. They cease to be encumbrances when paid or when an actual liability is set up.
Enterprise Fund:	An Enterprise fund, authorized by MGL Ch. 44 §53F ½ , is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an Enterprise fund, all costs of service delivery—direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the “surplus” or unrestricted net assets generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, harbormaster. See DOR IGR 08-101 .
Equalized Valuations (EQVs):	The determination of an estimate of the full and fair cash (FFCV) of all property in the Commonwealth as of a certain taxable date. EQVs have historically been used as a variable in distributing some State aid accounts and for determining county assessments and other costs. The Commissioner of Revenue, in accordance with MGL Ch. 58 §10C, is charged with the responsibility of biannually determining an equalized valuation for each city and town in the Commonwealth.
Excess Levy Capacity:	The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the Board of Selectmen or City Council must be informed of excess levy capacity and their acknowledgement must be submitted to DOR when setting the tax rate.
Fiscal Year:	The twelve month financial period used by all Massachusetts municipalities, which begins July 1 and ends June 30 of the following calendar year. The fiscal year is identified by the year in which it ends.
Foundation Budget:	The spending target imposed by the Education Reform Act of 1993 for each school district as the level necessary to provide adequate education for all students.
Full and Fair Market Valuation:	The requirement, by State law, that all real and personal property be assessed at 100% of market value for taxation purposes. “Proposition 2½” laws set the City’s tax levy limit at 2½% of the full market (assessed) value of all taxable property.

Fund:	A set of interrelated accounts which record assets and liabilities related to a specific purpose. Also a sum of money available for specified purposes.
Fund Accounting:	Governmental accounting systems should be organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.
Fund Balance:	The excess of assets of a fund over its liabilities and reserves.
GASB 34:	A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering services and value estimates on public infrastructure assets, such as bridges, roads, sewers, etc. It also requires the presentation of a narrative statement analyzing the government's financial performance, trends and prospects for the future.
GASB 45:	This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other post-employment benefits (See OPEB) in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.
General Fund:	The major municipality-owned fund, which is created with City receipts and which is charged with expenditures payable from such revenues.
Generally Accepted Accounting Principles (GAAP):	A set of uniform accounting and financial reporting rules and procedures that define accepted accounting practice.
General Obligation Bonds:	Bonds issued by a municipality which are backed by the full faith and credit of its taxing authority.
GIS (Geographical Information System):	A computerized mapping system and analytical tool that allows a community to raise information on a parcel, area or community wide basis. It also allows parcels to be identified and sorted on the basis

of certain specified criteria. The system can integrate assessors' property data, water and sewer line networks, wetlands, floodplains and as well as other data.

- Governmental Funds:** Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds and permanent funds.
- Grant:** A contribution of assets by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal government. Grants are usually made for specific purposes.
- Harbor/Marine:** The amount of money estimated to be collected from harbor usage fees and boat excise tax. The rate is set annually to recover all costs associated with running the harbor and to plan for future improvements. This revenue completely funds the Harbormaster budget as well as debt associated with dredging the harbor.
- Home Rule Petition:** In general, a city or town in the Commonwealth can exercise a power or function through the approval of its legislative body (City Council) and its voters. They can exercise any power through the adoption of an ordinance, by-law or charter that the State legislature has the authority to delegate. In the strongest exercise of Home Rule rights, communities can enact charters (through a charter commission process), without State approval, in order to organize local government in a way that best meet the needs of their citizens. However, there are significant limitations. Despite Home Rule, some local actions require approval of the State legislature (example: removal of the Fire Chief from Civil Service).
- Hotel/Motel Excise:** Allows a community to assess a tax on short-term room occupancy at hotels, motels and lodging houses, as well as convention centers in selected cities.
- Interest:** Compensation paid or to be paid for the use of money, including interest payable at periodic intervals or as a discount at the time a loan is made.
- Interfund Transactions:** Payments from one administrative budget fund to another or from one trust fund to another, which results in the recording of a receipt and an expenditure.
- Intrafund Transactions:** Financial transactions between activities within the same fund. An example would be a budget transfer.
- License and Permit** The charges related to regulatory activities and privileges granted by

Fees:	government in connection with regulations.
Levy Ceiling:	A levy ceiling is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2 ½). It states that, in any year, the personal property taxes imposed may not exceed 2 ½ percent of the total full and fair cash value of all taxable property. Property taxes levied may exceed this limit only if the community passes a capital exclusion, a debt exclusion, or a special exclusion (See Levy Limit).
Levy Limit:	A levy limit is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2 ½). It states that the real and personal property taxes imposed by a city or town may only grow each year by up to 2 ½ percent of the prior year’s levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion (See Levy Ceiling).
Local Receipts:	This amount represents the amount of local taxes and fees from all departmental operations retained directly by the city. The primary revenue items that comprise of local receipts are motor vehicle excise, interest income, permits, licenses, fines and State reimbursements.
Massachusetts Water Pollution Abatement Trust (MWPAT):	A statewide revolving fund that commenced operations in 1990 to address necessary environmental actions outlined in the Federal Clean Water Act. This fund revolves by the MWPAT issuing large pooled bond issues for various environmental construction projects and then loaning these funds to communities, with subsidies from the state reducing the debt service payments for these communities.
Meals Excise:	Local excise option, allowing communities to assess a sales tax on sales of restaurant meals originating in the city by a vendor.
Modified Accrual Basis:	The accrual basis of accounting adapted to the governmental fund type, wherein only current assets and current liabilities are generally reported on fund balance sheets and the fund operating statements present financial flow information (revenues and expenditures). Revenues are recognized when they become both measurable and available to finance expenditures in the current period. Expenditures are recognized when the related fund liability is incurred, except for a few specific exceptions. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting.
New Growth:	It can also increase by “New Growth” which is when a homeowner or investor makes improvements to their existing home, thereby increasing the assessed value and the levy capacity.

Overlay Provisions:	This amount is requested and set aside by the Assessor to cover any property abatements. Each year any remaining amount(s) may at the discretion of the Assessor's be used as a source of revenue.
Payment in Lieu of Taxes:	An agreement between a municipality and an entity not subject to taxation, such as charitable or educational organizations, in which the entity agrees to make a voluntary payment to the municipality. By law, a city or town must make such a payment to any other community in which it owns land used for public purposes.
Proposition 2 ½:	A State law enacted in 1980, Proposition 2 ½ regulates local property tax administration and limits the amount of revenue a city or town may raise from local property taxes each year to fund municipal operations.
Purchase Order:	A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated or estimated price. Outstanding purchase orders are called encumbrances.
Rating Agencies:	This term usually refers to Moody's Investors Service, Standard and Poor's Corporation and Fitch Ratings. These are the three major agencies that issue credit ratings on municipal bonds.
Refunding Bonds:	The retirement of an existing bond issue through the sale of a new bond issue. When interest rates have fallen, issuers may want to exercise the call feature of a bond and replace it with another debt instrument paying a lower interest rate.
Registered Bonds:	Bonds registered on the books of the issuer as to ownership; the transfer of ownership must also be recorded on the books of the issuer. Recent changes in federal tax laws mandate that all municipal bonds be registered if their tax exempt status is to be retained.
Reserve for Appropriation Accounts:	The City Council has authority to establish Reserve for Appropriation accounts where departments routinely accept fees. These accounts are established for a particular purpose and are capped at a certain level. Access to funds in these accounts must be authorized by the City Council.
Revaluation:	A reasonable and realistic program to achieve the fair cash valuation of property, in order to ensure that each taxpayer in the community pays his or her share of the cost of local government in proportion to the value of their property.
Revenue:	Additions to the City's financial assets (such as taxes and grants) which do not in themselves increase the City's liabilities or cancel out a previous expenditure. Revenue may also be created by cancelling liabilities, provided there is no corresponding decrease in assets or increase in other liabilities.

Revolving Fund: A fund established to finance a continuing cycle of operations in which receipts are available for expenditure without further action by the City Council.

Stabilization Fund: A general reserve. Money from this fund may be appropriated by a majority vote of the City Council.

State Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service. For departmental revolving funds, MGL Ch. 44 §53E ½ stipulates that each fund must be re-authorized each year at annual town meeting or by city council action, and that a limit on the total amount that may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed ten percent of the amount raised by taxation by the city or town in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single fund. Wages or salaries for full-time employees may be paid from the revolving fund only if the fund is also charged for all associated fringe benefits.

Supplemental Budget: Appropriations made by the City Council, after an initial appropriation, to cover expenditures beyond original estimates.

Tax Anticipation Notes: Notes issued in anticipation of taxes, which are usually retired from taxes collected.

Tax Rate: The amount of tax levy stated per \$1,000 in value of the tax base. Prior to a 1978 amendment to the Massachusetts Constitution, a single tax rate applied to all of the taxable real and personal property in a city or town. The 1978 amendment allowed the legislature to create three classes of taxable property: 1) residential real property, 2) open space land, and 3) all other (commercial, industrial and personal) property, each of which may be taxed at a different rate. Within limits, cities and towns are given the option of determining the share of the levy to be borne by the different classes of property. The share borne by residential real property must be at least 65% of the full rate. The share of commercial, industrial and personal property must not exceed 175% of the full rate. Property may not be classified until the state department of revenue has certified that all property has been assessed at its full value.

Tax Title: A collection procedure that secures a city or a town's lien on real property and protects the municipality's right to payment of overdue property taxes. Otherwise, the lien expires if five years elapse from the January 1 assessment date and the property has been transferred to another owner. If amounts remain outstanding on the property after

issuing a demand for overdue property taxes and after publishing a notice of tax taking, the collector may take the property for the city of town. After properly recording the instrument of taking, the collector transfers responsibility for collecting overdue amounts to the Treasurer. After six months, the Treasurer may initiate foreclosure proceedings.

Unit Cost:

The cost required to produce a specific product or unit of service. For example, the cost of providing 100 cubic feet of water or the cost to sweep one mile of street.

Unrestricted General Government Aid (UGGA):

The components of local aid including additional assistance and lottery aid, which were combined into this one category, UGGA, in FY10.

Valuation (100%):

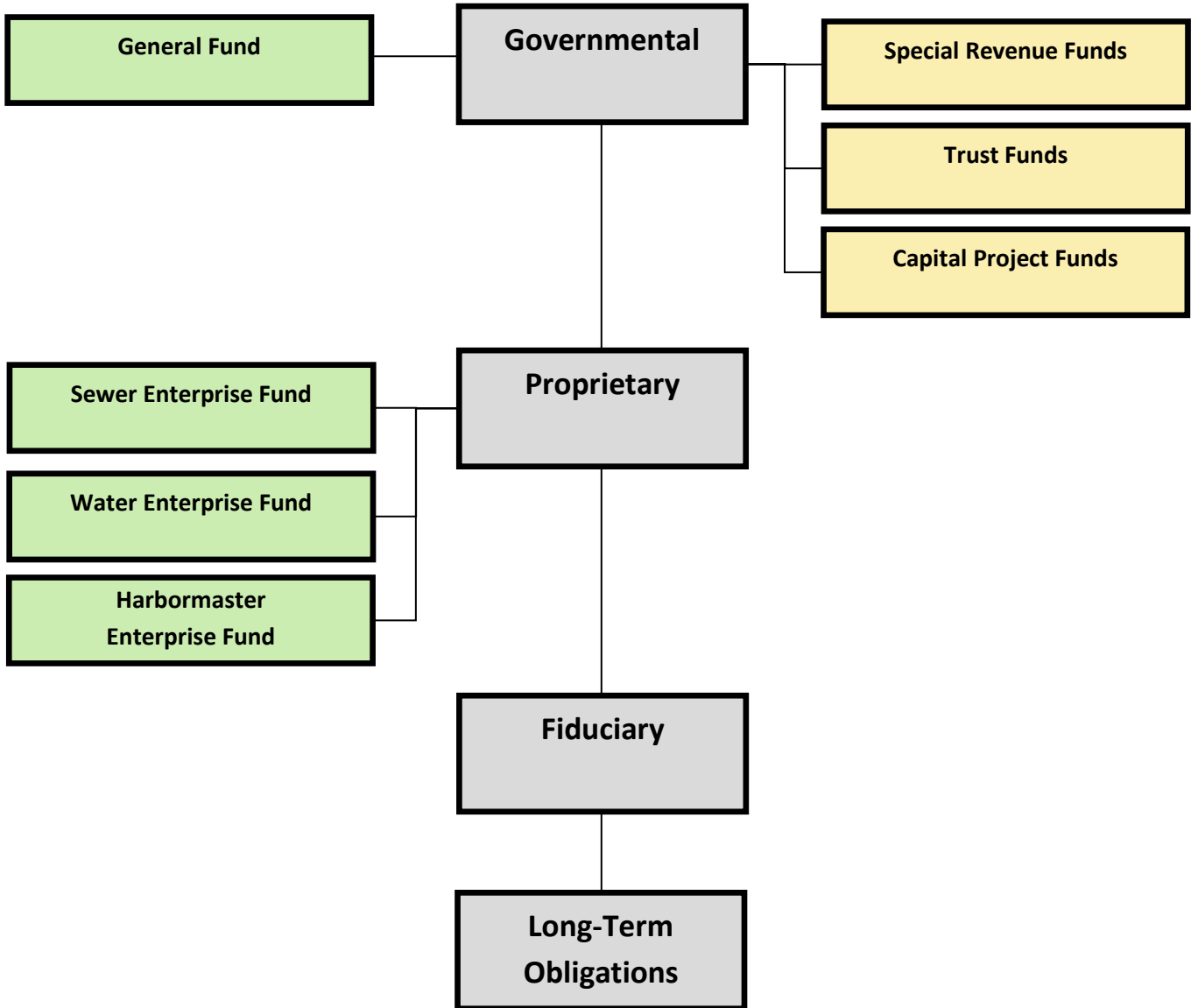
Requirement that the assessed valuation must be the same as the market value for all properties.

D. FUND DESCRIPTIONS & BALANCES

All Funds

Budgeted Funds

Non-Budgeted Funds



FUND DESCRIPTIONS

The financial operations of the City are organized into funds and account groups, each of which is a separate fiscal and accounting entity. All revenues received or expenditures made by the City are accounted for through one of the funds or account groups listed below.

A. GOVERNMENTAL FUNDS

Most City functions are financed through what are called Governmental Funds. These are the activities generally supported by “non-exchange” revenue, such as taxes. There are four types of governmental funds maintained by the City: the General Fund, Special Revenue Funds, Permanent Funds, and the Capital Projects Fund.

General Fund: The General Fund is the major operating fund of the City government and it encompasses a majority of City operations, and it is defined as covering all resources that are not required to be accounted for elsewhere. The General Fund is supported by revenues from real estate & personal property taxes, state aid, excise taxes, investment income, fines & forfeitures, and fees & charges. Most of the City’s departments including the Schools are supported in whole or in part by the General Fund.

Special Revenue Funds: Special Revenue Funds are used to account for revenues that are legally restricted to specific purposes, with the exception of major capital projects and permanent funds. These revenues must be accounted for separately from the General Fund for a variety of reasons, and often span multiple fiscal years. The City’s Special Revenue Funds are grouped into five categories:

1. **Revolving Funds:** Revolving Funds allow the City to raise revenues from a specific program and use those revenues to support the program without appropriation. Revolving Funds are established by statute or by-law and may require reauthorization each year by the City Council. The City maintains revolving funds for a number of purposes, such as Plumbing Inspector, Gas Inspector, Electrical Inspector, Council on Aging, City Hall Maintenance, Animal Control, Transient Vendors, Medicare/Medicaid, Library, Downtown Paid Parking, Historical Commission, Planning and Zoning, Engineering Services, Disabilities Commission, Veterans Benefits and Youth Services.
2. **Receipts Reserved for Appropriation:** The funds in this grouping are restricted to a specific use by statute and also require appropriation by the City Council.
3. **School Grants:** The School Grant Funds account for specially financed education programs using revenue from grants received from the Federal or State government. These include the State Kindergarten Enhancement grant, the State Special Education Revolving Fund (Circuit Breaker), and Federal Title I and Title IIA grants.
4. **Other Intergovernmental Funds:** These funds account for revenues received by the City from the Federal or State government for specific purposes other than education. These include a variety of grants such as the Chapter 90 Highway Program, State Election Grants, State Library Aid, and the Elderly Formula Grant.
5. **Other Special Revenue Funds:** These funds account for any other miscellaneous special revenues not included in the previous categories. These include private donations for specific purposes, such as grants received from private or non-profit foundations, gifts made to specific departments, and payments from developers for infrastructure improvements related to proposed projects. This category also includes the Community Preservation Fund and the Conservation Fund.

Trust Funds: Trust (Permanent) Funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used to support the government and its citizens. The acceptance of such funds generally involves acceptance by the City Council for each fund's individual specifications and/or requirements. There are two accounts associated with each permanent fund, the expendable income, and the non-expendable principal.

1. **Expendable Trust Funds:** This heading accounts for the expendable income portion of the permanent trust funds. This heading is also used to account for funds received by the City in a trustee capacity where both the principal and earnings of the fund may be expended on a restricted basis for the benefit of the City or its Citizens.
2. **Non-expendable Trusts:** are used to account for trusts where the principal must remain intact. Generally income earned on the non-expendable trust principal may be expended in accordance with the conditions of a trust instrument or statute, and is accounted for in the previous category.

Capital Project Funds: The Capital Projects Fund is used to account for monies used for the acquisition or construction of major capital facilities (buildings, roads, etc.) other than those financed by other dedicated funds, such as the Community Preservation Act Fund or Chapter 90.

B. PROPRIETARY (ENTERPRISE) FUNDS

Proprietary Funds cover the city's "business-type" activities, and are referred to as such in the financial statements. These statements comprise the Sewer, Water, and Harbormaster Enterprise Funds of the City. All direct and indirect costs including overhead of each service are intended to be captured by user fees and/or general fund subsidies. These funds account for their own fixed assets and long term liabilities. Although the long term debt of the funds is ultimately the legal obligation of the general fund, it is budgeted and paid for by the Enterprise Fund for which the project was approved. The City Council has approved the use of the Enterprise Fund accounting for the sewer, water, and harbormaster operations. However, for the purposes of the financial statements only the sewer and water operations are considered to be major funds.

C. FIDUCIARY FUNDS

Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. The City is the trustee, or fiduciary, and the government and its citizenry do not benefit directly from such funds. This means that the City is responsible for assets in a purely custodial manner that can be used only for the trust beneficiaries and Agency Funds. Under this heading the City maintains only Agency Funds, such funds for "special detail" for overtime labor billed to outside parties, firearms licenses and fishing permits payable to the Commonwealth, and fees derived from and expenses related to the use of school facilities by outside parties.

D. LONG-TERM OBLIGATIONS

The last category of fund account entities maintained by the City is for long-term obligations, which accounts for the balances due on long-term debt that the City has authorized. The liabilities accounted for in this fund extend to future years, versus those that affect the current year alone shown in other funds. When borrowing is approved the liability is increased in this fund, and when debt is paid down or rescinded the liability is reduced.

BASIS OF ACCOUNTING

By necessity, the City produces financial reports that have different bases of accounting. Since the goal of financial reporting is to provide useful information to its users, the measurement focuses of reporting must change with respect to the needs of the audience.

The day to day method of accounting used by the City is UMAS, the Commonwealth of Massachusetts' Universal Municipal Accounting System. This accounting system is prescribed by the Commonwealth of Massachusetts Department of Revenue and is intended to demonstrate compliance with state statutes and local near-term decisions (e.g. budget). This system prescribes the use of the modified accrual basis of accounting, which is the basis used by all governmental fund types. Under the modified accrual basis, revenues are recognized when susceptible to accrual (i.e. when they become both measurable and available).

The full accrual basis of accounting is used for the City's financial statements, which are produced based on generally accepted accounting principles (GAAP). The statements report information about the City with a broad overview. The statements use accounting methods most similar to those used by a private-sector business and are typically used to demonstrate the long-term financial position of the City. The users of this information are often bond rating agencies and others seeking information consistent with entities in other states. The Government Accounting Standards Board (GASB) issues guidance for how GAAP-based financial statements should be prepared for government entities. The accrual basis of accounting is utilized by the proprietary and agency funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

BASIS OF BUDGETING

An annual budget is adopted for the City's General and Enterprise Funds. The City's annual budget is adopted on a statutory basis, specific to the Commonwealth of Massachusetts, and it differs in some respects from GAAP. The major differences between the budget and GAAP basis are that:

1. Budgeted revenues are recorded when cash is received, except for real estate and personal property taxes, which are recorded as revenue when levied (budget), as opposed to when susceptible to accrual (GAAP).
2. For the budget, encumbrances are treated as expenditures in the year the commitment is made. Also, certain appropriations do not lapse and are treated as budgetary expenditures in the year they are authorized as opposed to when the liability is actually incurred (GAAP).
3. The depreciation of Fixed Assets is not recognized as a current expense on a budgetary basis, except to the extent that actual maintenance costs are included in departmental budgets.

Following are two tables which are excerpted from the City's financial statements prepared on a GAAP basis. These tables display the results of operations for the most recently audited fiscal year. There's one table for Governmental Funds and one for Proprietary Funds. Since Fiduciary funds do not involve the measurement of operations, there is no corresponding table for that grouping.

The City implemented GASB Statement #54 *Fund Balance Reporting and Governmental Fund Type Definitions*. In general, amounts previously reported as undesignated fund balance, are now reported as unassigned fund balance. Additionally, amounts previously reporting in stabilization funds, are now required to be presented as committed fund balance in the general fund.

CITY OF NEWBURYPORT, MASSACHUSETTS

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2016

	<u>General</u>	<u>Bresnahan School Building Project</u>	<u>Nock/Molin School Building Project</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets					
Cash and short-term investments	\$ 12,337,452	\$ 2,219,823	\$ 1,100,046	\$ 12,764,416	\$ 28,421,737
Investments	146,056	-	-	2,228,588	2,374,644
Receivables:					
Property taxes	1,712,968	-	-	9,228	1,722,196
Excises	679,230	-	-	-	679,230
Intergovernmental	-	-	-	109,632	109,632
Departmental	8,751	-	-	12,963	21,714
Loans	24,000	-	-	-	24,000
Total Assets	\$ 14,908,457	\$ 2,219,823	\$ 1,100,046	\$ 15,124,827	\$ 33,353,153
Liabilities					
Warrants payable	\$ 2,447,735	\$ -	\$ -	\$ 297,230	\$ 2,744,965
Accrued liabilities	1,466,304	-	-	60,355	1,526,659
Tax refunds payable	160,286	-	-	-	160,286
Notes payable	-	1,827,720	2,441,415	1,030,300	5,299,435
Other liabilities	531,158	-	-	-	531,158
Total Liabilities	4,605,483	1,827,720	2,441,415	1,387,885	10,262,503
Deferred Inflows of Resources					
Unavailable revenues	2,109,107	-	-	22,191	2,131,298
Fund Balances					
Nonspendable	-	-	-	1,281,245	1,281,245
Restricted	-	392,103	-	11,518,800	11,910,903
Committed	718,442	-	-	1,029,280	1,747,722
Assigned	835,152	-	-	-	835,152
Unassigned	6,640,273	-	(1,341,369)	(114,574)	5,184,330
Total Fund Balances	8,193,867	392,103	(1,341,369)	13,714,751	20,959,352
Total Liabilities, Deferred Inflows, and Fund Balances	\$ 14,908,457	\$ 2,219,823	\$ 1,100,046	\$ 15,124,827	\$ 33,353,153

CITY OF NEWBURYPORT, MASSACHUSETTS

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2016

	General	Bresnahan School Building Project	Nock/Molin School Building Project	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:					
Property taxes	\$ 49,892,638	\$ -	\$ -	\$ 791,042	\$ 50,683,680
Excise taxes	3,337,873	-	-	-	3,337,873
Interest, penalties, & other taxes	436,326	-	-	2,741	439,067
Charges for services	532,667	-	-	4,693,524	5,226,191
Licenses and permits	1,057,470	-	-	-	1,057,470
Intergovernmental	6,635,946	136,018	691,888	3,875,262	11,339,114
Investment income	65,659	-	-	41,058	106,717
Fines and forfeitures	14,586	-	-	-	14,586
Contributions	-	-	-	583,253	583,253
Other	401,771	-	-	374,239	776,010
Total Revenues	62,374,936	136,018	691,888	10,361,119	73,563,961
Expenditures:					
Current:					
General government	2,976,428	-	-	3,004,457	5,980,885
Public safety	7,344,670	-	-	1,137,388	8,482,058
Education	26,860,306	503,744	1,011,148	7,990,904	36,366,102
Public works	2,554,645	-	-	676,048	3,230,693
Health & human services	2,247,310	-	-	2,279,153	4,526,463
Culture and recreation	1,396,810	-	-	1,767,468	3,164,278
Employee benefits	11,809,048	-	-	4,317	11,813,365
Debt service	3,730,562	-	-	277,003	4,007,565
Intergovernmental	2,463,250	-	-	-	2,463,250
Total Expenditures	61,383,029	503,744	1,011,148	17,136,738	80,034,659
Excess (deficiency) of revenues over expenditures	991,907	(367,726)	(319,260)	(6,775,619)	(6,470,698)
Other Financing Sources (Uses):					
Issuance of refunding bonds	723,500	-	-	-	723,500
Premiums on refunding bonds	46,509	-	-	-	46,509
Issuance of bonds	-	1,986,000	995,000	5,749,000	8,730,000
Premiums on issuance of bonds	-	50,963	32,672	-	83,635
Payment to refunding escrow agent	(754,503)	-	-	-	(754,503)
Transfers in	702,797	-	-	1,907,703	2,610,500
Transfers out	(1,647,615)	(250,000)	(250,000)	(382,253)	(2,529,868)
Total Other Financing Sources (Uses)	(929,312)	1,786,963	777,672	7,274,450	8,909,773
Change in fund balances	62,595	1,419,237	458,412	498,831	2,439,075
Fund Balance at Beginning of Year	8,131,272	(1,027,134)	(1,799,781)	13,215,920	18,520,277
Fund Balance at End of Year	\$ 8,193,867	\$ 392,103	\$ (1,341,369)	\$ 13,714,751	\$ 20,959,352

Appendix E:
Newburyport Public Schools
Budget Detail



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Newburyport Public Schools



FY18 Approved Budget

Susan Viccaro, Superintendent of Schools
Angela Bik, Asst. Superintendent for Curriculum & Instruction
Nancy Lysik, Exec. Assistant to the Supt. for Human Resources and Finance
Christina Gentile, Director of Pupil Services

School Committee:

Donna Holaday, Mayor (Chair)
Cheryl Sweeney, Vice-Chair
Steven Cole
Nick deKanter
David Hochheiser
Bruce Menin
Christine Miller

April 25, 2017



NEWBURYPORT PUBLIC SCHOOLS
70 LOW STREET
NEWBURYPORT, MASSACHUSETTS 01950-4096

TELEPHONE 978.465.4456
FAX 978.462.3495

Office of the Superintendent

April 21, 2017

Dear Newburyport Community Members,

Not unexpectedly, the development of the 2017-2018 school budget, brought the usual challenges forward. These included cuts to state funding for both the school department and the City. We are also anticipating the possibility of substantive cuts that may occur at the federal level that may impact future state and local funding for public education. Despite these challenges, the City still was able to provide a 4.19% increase along with a three-year plan to add additional revenue to the schools.

As in previous years, I again worked closely with the members of the Newburyport Public Schools Leadership Team, comprised of building and district administrators, to compile a budget that would meet student needs and add additional staffing where needed. In this budget is funding for an additional World Language teacher at Nock. This will allow our 7th and 8th grade students to receive Spanish instruction every other day for the entire school year. In addition to the salary of a new teaching position, money was also included for supplies and materials for a new classroom. The other additions to the budget were to increase our part-time STEM (Science, Technology, Engineering and Mathematics) teachers at Bresnahan and Molin to full-time status, increasing student instructional opportunities in these areas in both buildings.

All of our current staff members will be employed next year. One current unfilled position of a BCBA (Board certified behavior analyst) that services students on the autism spectrum will remain unfilled, as we believe our current staffing is adequate to meet student needs.

Significant items that impacted the budget this year were three-fold: loss of Choice tuition due to limited enrollment options, negotiated staff wage increases and loss of state funding. Despite these challenges, the District will continue to move forward. During the past four years we have been able to add intervention specialists to Bresnahan and Molin, additional nursing support, a Guidance Administrator, additional office personnel, as well as additional related service personnel. With each year, we are slowly expanding our academic opportunities for students as well as providing social emotional support. In addition our athletic facilities have seen sufficient renovations.

As always, I want to acknowledge the tremendous support we have received from the Newburyport Education Foundation, the Swasey Foundation, the Parent-Teacher Organization, local banks, businesses and community members as well as the many volunteers who willingly give of their time. We remain grateful for your many contributions.

Lastly, the Leadership Team of the Newburyport Public Schools remains committed to working closely and in partnership with the School Committee, Mayor and City Council to best serve our students and to meet their future needs.

Sincerely yours,

Susan L. Viccaro
Superintendent of Schools,
On behalf of the Leadership Team

**School Committee Budget
Revenue & Expenses
FY17 - FY18**

Revenue

Revenue Source	FY15		FY16		FY17	FY18		Change	%		
	Actual		Actual		Adopted	Proposed					
City Appropriation	\$	25,148,813	\$	26,412,981	\$	27,402,232	\$	28,551,701	\$	1,149,468	4.19%
Medicaid	\$	-	\$	-	\$	-	\$	100,000	\$	100,000	100.00%
Total City Appropriation							\$	28,651,701			
Choice Tuitions		\$727,427		\$565,377		\$546,341		\$94,453		(\$451,888)	-82.71%
Choice Fund Balance		\$142,001		\$0		\$494,379		\$618,802		\$124,423	25.17%
Choice - Educatius		\$13,600		\$0		\$0		\$0		-	0.00%
Circuit Breaker		\$268,835		\$531,849		\$527,000		\$641,505		\$114,505	21.73%
ABLE Grant (94-142)		\$500,000		\$500,000		\$500,000		\$500,000		-	0.00%
Title 1		\$140,000		\$140,000		\$150,000		\$150,000		-	0.00%
Athletic Receipts & Fees		\$293,050		\$247,452		\$275,000		\$275,000		-	0.00%
Transportation Fees		\$167,000		\$178,127		\$200,000		\$200,000		-	0.00%
Swayze		\$75,471		\$90,000		\$90,000		\$112,614		\$22,614	25.13%
Kindergarten Revolving		\$237,209		\$283,833		\$375,000		\$375,000		-	0.00%
Pre-School Revolving		\$249,703		\$233,621		\$211,000		\$250,000		\$39,000	18.48%
Total Revenue	\$	27,963,109	\$	29,183,240	\$	30,770,952	\$	31,869,075	\$	1,098,123	3.57%

Expenses

Cost Center	FY15		FY16		FY17	FY18		Change			
	Actual		Actual		Adopted	Proposed		Adopted/Proposed			
Bresnahan School	\$	5,983,127	\$	6,186,919	\$	6,660,469	\$	6,775,690	\$	115,221	1.73%
Upper Elementary	\$	2,593,464	\$	2,733,616	\$	2,750,787	\$	3,007,952	\$	257,165	9.35%
Middle School	\$	4,331,498	\$	4,490,992	\$	4,513,436	\$	4,760,444	\$	247,008	5.47%
High School	\$	7,395,824	\$	7,665,961	\$	7,987,183	\$	8,150,106	\$	162,923	2.04%
System-Wide	\$	7,659,196	\$	8,305,731	\$	8,859,076	\$	9,174,883	\$	315,807	3.56%
Total Expenses	\$	27,963,109	\$	29,383,219	\$	30,770,951	\$	31,869,075	\$	1,098,124	3.57%

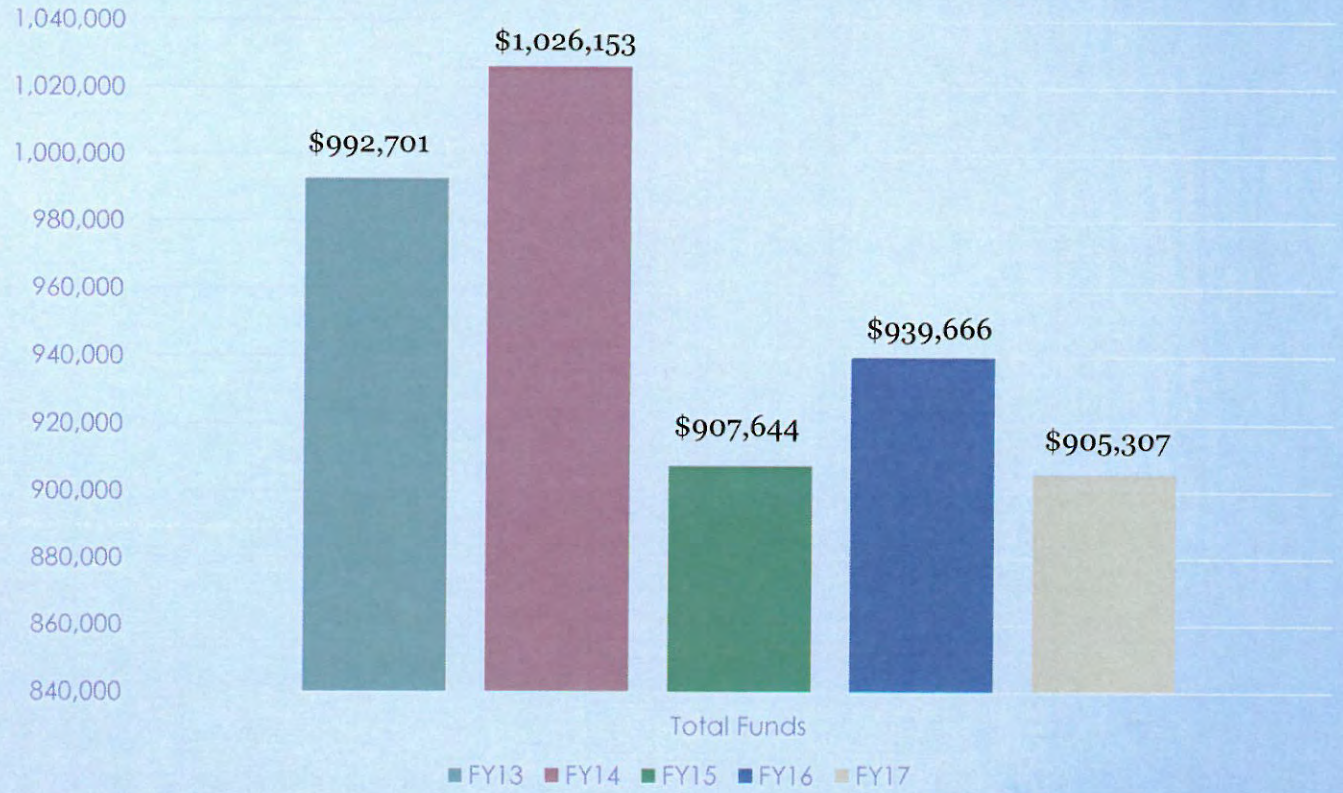
GRANT FUNDS FY2013- FY2017

The following are the grants received by Newburyport Public Schools

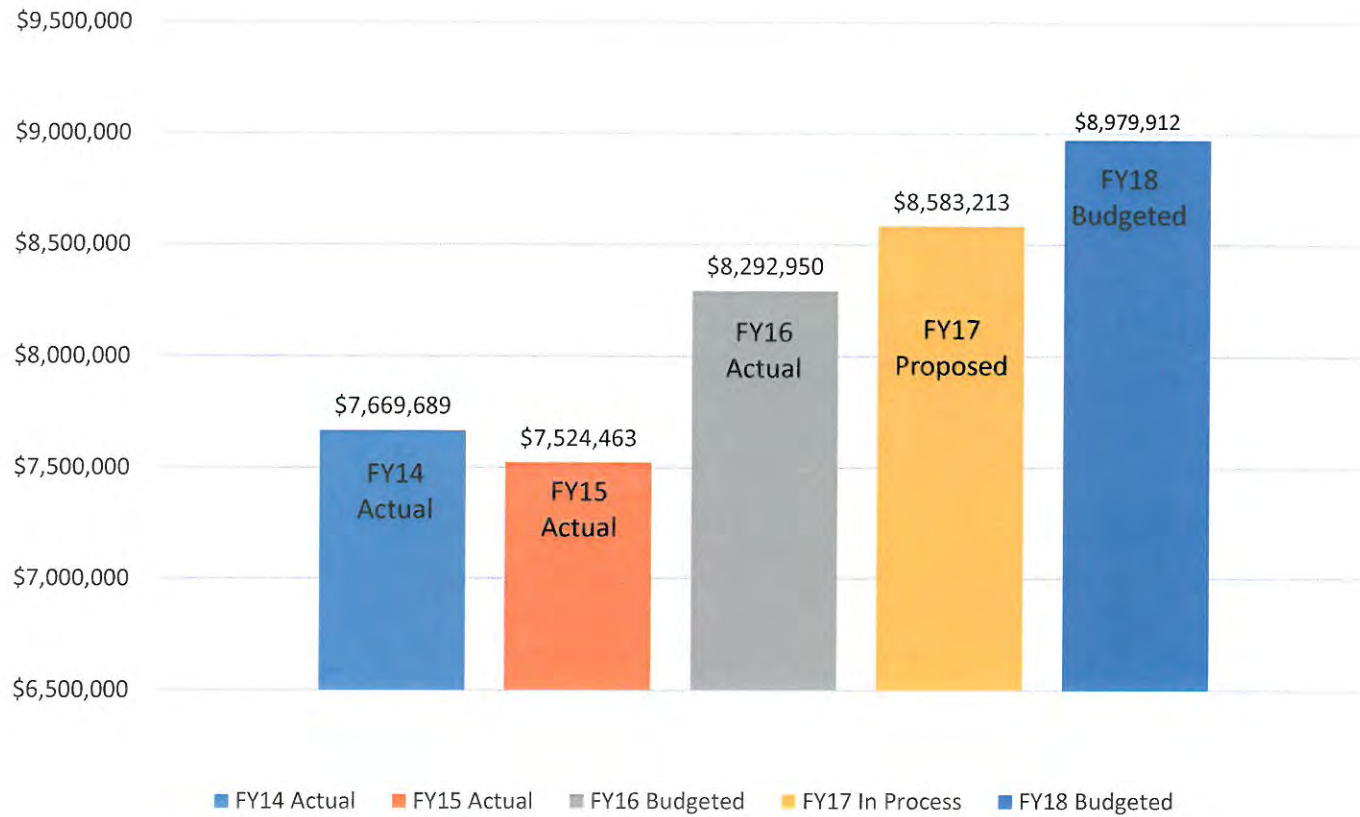
Grant Name	FY13	FY14	FY15	FY16	FY17
SPED 240 Grant (Project ABLE)	\$ 547,752	\$ 530,958	\$ 539,090	\$ 535,414	\$ 548,332
Early Childhood SPED 262	\$ 12,651	\$ 12,002	\$ 12,617	\$ 12,604	\$ 11,669
Title I - 305	\$ 187,386	\$ 198,089	\$ 164,906	\$ 203,027	\$ 207,296
Quality Full Day Kindergarten	\$ 45,000	\$ 65,634	\$ 49,960	\$ 49,961	\$ -
Academic Support-Summer	\$ -	\$ 4,500	\$ -	\$ -	\$ -
EEC Program Improvement	\$ 3,000	\$ 3,350	\$ 6,700	\$ 2,000	\$ 1,400
Teacher Quality -Title IIA	\$ 35,468	\$ 47,462	\$ 39,665	\$ 40,368	\$ 39,388
Essential School Health Services	\$ 55,760	\$ 55,760	\$ 55,760	\$ 61,830	\$ 77,760
Sped Prof. Development	\$ 17,353	\$ 10,101	\$ 18,586	\$ 19,462	\$ 19,462
Academic Support	\$ 8,800	\$ 7,900	\$ 5,600	\$ 5,000	\$ -
Literacy Partnerships-GR2	\$ 13,000	\$ 20,553	\$ 14,760	\$ -	\$ -
Education Jobs Grant - 206	\$ 22,085	\$ -	\$ -	\$ -	\$ -
Race To the Top Grant - 201	\$ 44,446	\$ 59,844	\$ -	\$ -	\$ -
Safe & Supportive Schools	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -
TOTAL	\$ 992,701	\$ 1,026,153	\$ 907,644	\$ 939,666	\$ 905,307

Private Grants	FY13	FY14	FY15	FY16	FY17
NEF		\$ 418,788	\$ 367,150	\$ 332,300	\$ 310,000
Swazey	\$ 101,200	\$ 90,000	\$ 90,000	\$ 90,000	\$ 92,758
PTO			\$ 63,350	\$ 42,623	\$ 52,423
Total	\$ 101,200	\$ 508,788	\$ 520,500	\$ 464,923	\$ 455,181

Grant Revenue FY13 – FY17

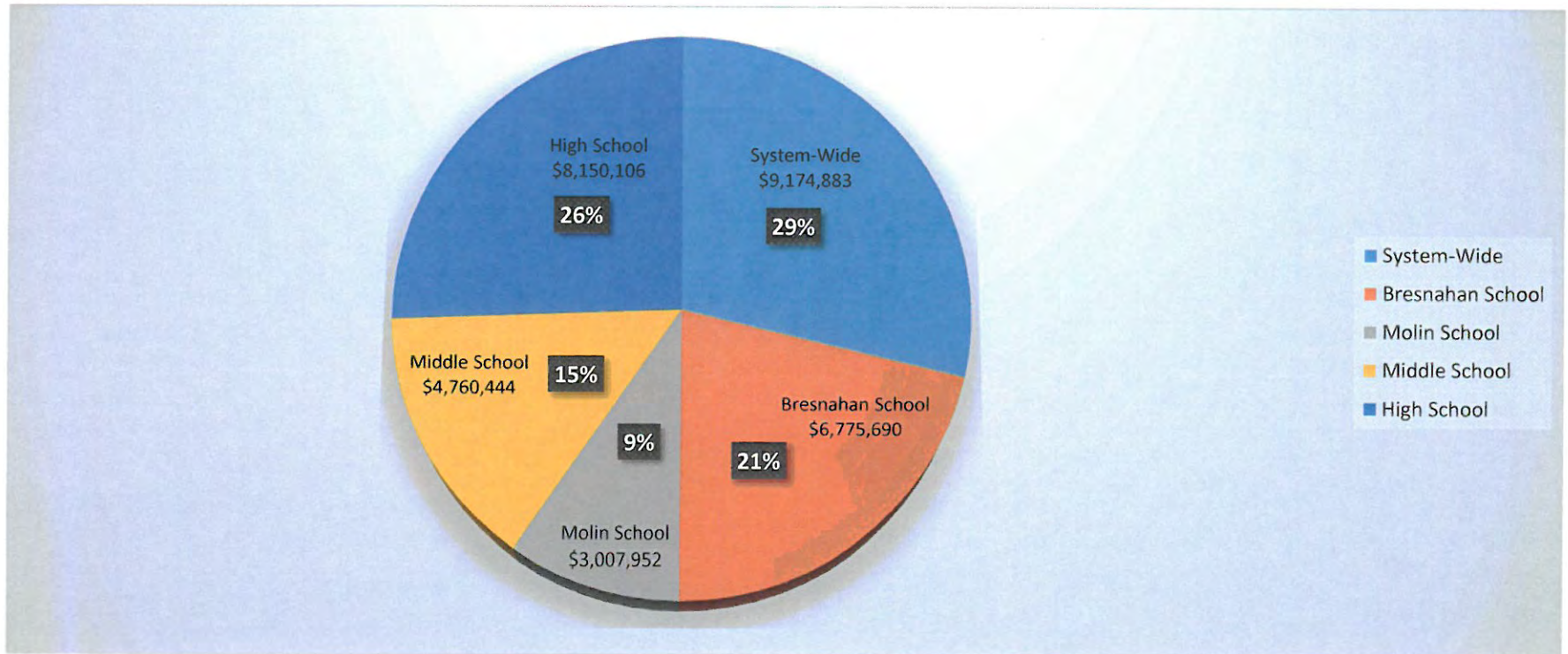


Special Education Expense Growth



FY18 School Budget

\$31,869,075

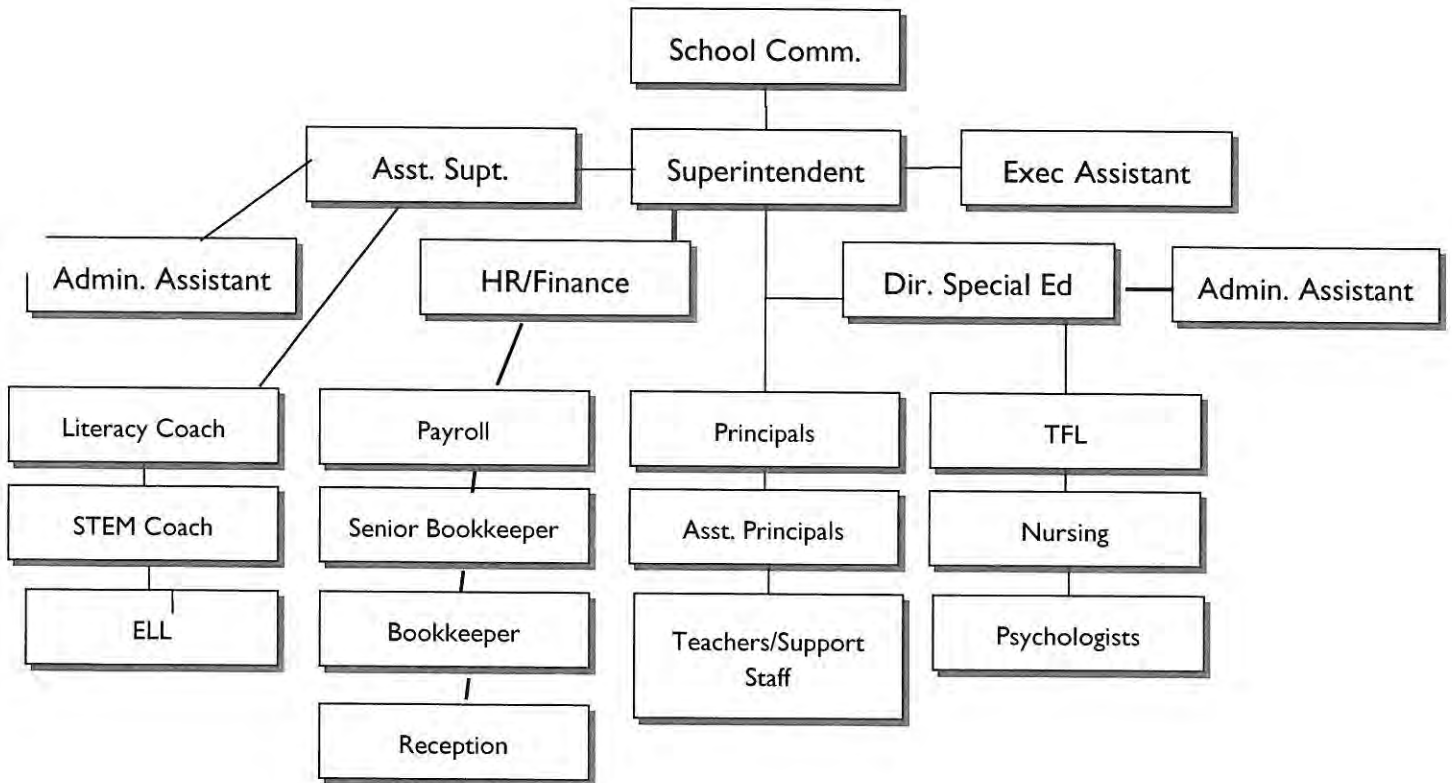


School Department

MISSION STATEMENT

The Mission of the Newburyport Public Schools, the port where tradition and innovation converge, is to ensure each student achieves intellectual and personal excellence and is equipped for life experiences through a system distinguished by students, staff and community who:

- Practice kindness and perseverance
- Celebrate each unique individual
- Value creativity, experiential rigorous educational opportunities; scholarly pursuits; and life-long learning
- Provide the nurturing environments for emotional, social and physical growth
- Understand and embrace their role as global citizens



Newburyport Public School System-Wide

Description	FY15 Actual	FY16 Actual	FY17 FTE	FY17 Revised	FY17 Other Funds	FY18 FTE	FY18 Proposed	FY18 Other Funds	Increase/ Decrease
Technology									
Professional Salaries	\$ 74,956	\$ 76,449	1.0	\$ 80,717		1.0	\$ 85,860		\$ 5,143
Secretary	\$ 37,494	\$ 38,244	1.0	\$ 40,029		1.0	\$ 39,400		\$ (629)
Technician	\$ 139,041	\$ 139,381	3.0	\$ 149,419		3.0	\$ 159,002		\$ 9,583
Contracted Services	\$ 23,067	\$ 7,380		\$ 32,340			\$ 66,800		\$ 34,460
Supplies/Materials	\$ 23,072	\$ 7,481		\$ 16,500			\$ 16,500		\$ -
Software	\$ 44,210	\$ 33,769		\$ 24,000			\$ 28,400		\$ 4,400
Equipment Purchase	\$ 10,349	\$ 30,572		\$ 7,500			\$ 12,500		\$ 5,000
Total Technology	\$ 352,189	\$ 333,276		\$ 350,505			\$ 408,462		\$ 57,957
Health									
Professional Salaries	\$ 415,039	\$ 480,654	8.0	\$ 537,306		8.0	\$ 548,501		\$ 11,195
Substitute Nurses	\$ -	\$ -		\$ -			\$ -		\$ -
Contract Services	\$ 1,625	\$ 733		\$ 4,100			\$ 4,100		\$ -
Supplies/Materials	\$ 16,362	\$ 10,259		\$ 13,487			\$ 13,000		\$ (487)
Total Health	\$ 433,026	\$ 491,646		\$ 554,893			\$ 565,601		\$ 10,708
Special Education									
Professional Salaries	\$ 129,087	\$ 144,393	1.0	\$ 105,570		1.0	\$ 107,681		\$ 2,111
Professional - Transitional Coordinator						0.0	\$ -		\$ -
Secretary	\$ 114,969	\$ 119,921	2.6	\$ 121,559		2.6	\$ 125,386		\$ 3,827
Transportation	\$ 532,134	\$ 548,495		\$ 545,000			\$ 561,350		\$ 16,350
Tuition	\$ 1,834,717	\$ 2,193,643		\$ 1,805,046	\$ 527,000		\$ 1,896,685	\$ 641,505	\$ 206,144
Contracted Services	\$ 191,000	\$ 298,078		\$ 265,000			\$ 265,000		\$ -
Supplies/Materials	\$ 28,665	\$ 10,488		\$ 21,000			\$ 21,000		\$ -
Memberships	\$ 700	\$ 965		\$ 700			\$ 800		\$ 100
Postage	\$ 350	\$ 581		\$ 350			\$ 400		\$ 50
Travel	\$ 3,684	\$ 3,100		\$ 2,000			\$ 2,000		\$ -
Legal	\$ 47,681	\$ 73,238		\$ 50,000			\$ 60,000		\$ 10,000
Tests	\$ 10,000	\$ 15,173		\$ 10,000			\$ 10,000		\$ -
Summer Program	\$ 119,329	\$ 96,549		\$ 150,000			\$ 140,000		\$ (10,000)
Equipment Maintenance	\$ 737	\$ -		\$ 1,000			\$ 1,000		\$ -
Total Special Education	\$ 3,013,053	\$ 3,504,624		\$ 3,077,225	\$ 527,000		\$ 3,191,302	\$ 641,505	\$ 228,582
Psychologist									
Professional Salaries	\$ 239,555	\$ 268,824	4.0	\$ 307,719		4.0	\$ 322,760		\$ 15,041
Total Psychologist	\$ 239,555	\$ 268,824		\$ 307,719			\$ 322,760		\$ 15,041
Curriculum									
Professional Salaries	\$ 295,504	\$ 299,562	3.0	\$ 302,999		3.0	\$ 317,825		\$ 14,826
Stipend	\$ 99,795	\$ 83,575		\$ 131,706			\$ 107,386	\$ 22,614	\$ (1,706)
Secretary	\$ 51,071	\$ 52,027	1.0	\$ 53,486		1.0	\$ 53,929		\$ 443
Tests	\$ 2,837	\$ 8,716		\$ 7,000			\$ 12,000		\$ 5,000
Contracted Services	\$ 21,717	\$ 22,203		\$ 48,500			\$ 33,000		\$ (15,500)
Supplies/Materials	\$ 126,677	\$ 82,524		\$ 76,000			\$ 72,000		\$ (4,000)
Software	\$ 22,821	\$ 17,321		\$ 19,000			\$ 26,000		\$ 7,000
General Supplies	\$ 150	\$ -		\$ 1,500			\$ 1,500		\$ -
Travel	\$ 128	\$ -		\$ 200			\$ 1,000		\$ 800
After School Program				\$ 10,000			\$ -		\$ (10,000)
Summer Program	\$ 4,000	\$ 3,353		\$ 10,000			\$ 13,200		\$ 3,200
Total Curriculum	\$ 624,700	\$ 569,280		\$ 660,391			\$ 637,840	\$ 22,614	\$ 63
In-Service									
Supplies/Materials	\$ 6,629	\$ 5,726		\$ 10,000			\$ 10,000		\$ -
Professional dev. HS	\$ -	\$ 3,900		\$ -			\$ -		\$ -
Conference/Workshop	\$ 93,520	\$ 95,493		\$ 10,000	\$ 90,000		\$ 15,000	\$ 90,000	\$ 5,000
Memberships	\$ 1,341	\$ 2,011		\$ 4,000			\$ 3,000		\$ (1,000)
Summer Curriculum	\$ -	\$ -		\$ -			\$ -		\$ -
Tuition	\$ 17,145	\$ 16,613		\$ 26,000			\$ 21,000		\$ (5,000)
Total In-Service	\$ 118,635	\$ 123,743		\$ 50,000	\$ 90,000		\$ 49,000	\$ 90,000	\$ (1,000)
Lunch									
Lunch Monitor	\$ 50,713	\$ 62,445		\$ 60,456			\$ 60,456		\$ -
Contingency	\$ 50,000	\$ 41,188		\$ 30,000			\$ 20,000		\$ (10,000)
Total School Lunch	\$ 100,713	\$ 103,633		\$ 90,456			\$ 80,456		\$ (10,000)

Description	FY15 Actual	FY16 Actual	FY17 FTE	FY17 Adopted	FY17 Other Funds	FY18 FTE	FY18 Proposed	FY18 Other Funds	Increase/ Decrease
Data Processing									
Contracted Services	\$ 44,850	\$ 24,418		\$ 27,500			\$ 30,000		\$ 2,500
Software	\$ 58,667	\$ 28,543		\$ 59,000			\$ 59,000		\$ -
Conference/Workshop	\$ 1,583	\$ 1,146		\$ 2,000			\$ 2,000		\$ -
Total Data Processing	\$ 105,100	\$ 54,106		\$ 88,500			\$ 91,000		\$ 2,500
Safety									
Crossing Guard	\$ 81,294	\$ 67,757		\$ 77,322			\$ 77,322		\$ -
Uniforms	\$ 485	\$ 1,845		\$ 1,500			\$ 1,500		\$ -
Total Safety	\$ 81,779	\$ 69,602		\$ 78,822			\$ 78,822		\$ -
Transportation									
Transportation	\$ 761,462	\$ 788,467		\$ 565,720	\$ 200,000		\$ 592,000	\$ 200,000	\$ 26,280
Total Transportation	\$ 761,462	\$ 788,467		\$ 565,720	\$ 200,000		\$ 592,000	\$ 200,000	\$ 26,280
ELL									
Professional Salaries	\$ 126,364	\$ 154,288	3.0	\$ 187,991		3.0	\$ 192,418		\$ 4,427
ELL Tutors	\$ -	\$ -		\$ 3,000			\$ 3,000		\$ -
Translators	\$ 28	\$ 7,155		\$ 10,000			\$ 15,000		\$ 5,000
Supplies/Materials	\$ 3,972	\$ 2,268		\$ 7,000			\$ 7,000		\$ -
Total ELL	\$ 130,364	\$ 163,711		\$ 207,991			\$ 217,418		\$ 9,427
HVAC									
Custodian	\$ 51,920	\$ 52,826	1.0	\$ 56,750		1.0	\$ 57,601		\$ 851
Contract Services	\$ 16,000	\$ 18,133		\$ 16,000			\$ 18,000		\$ 2,000
Custodial Supplies	\$ 19,000	\$ 19,346		\$ 20,000			\$ 22,000		\$ 2,000
Training	\$ 2,000	\$ -		\$ -			\$ 2,000		\$ 2,000
Equipment Purchase	\$ 1,000	\$ -		\$ 1,000			\$ 1,000		\$ -
Total HVAC	\$ 89,920	\$ 90,304		\$ 93,750			\$ 100,601		\$ 6,851
Maintenance of Plant									
Custodian	\$ 173,366	\$ 199,693	3.0	\$ 208,300		3.0	\$ 211,425		\$ 3,125
Custodial Supplies	\$ 31,000	\$ 27,961		\$ 30,000			\$ 35,000		\$ 5,000
Equipment Purchase	\$ 4,000	\$ 2,468		\$ 4,000			\$ 4,000		\$ -
Building/Contracted Serv	\$ 2,500	\$ 2,831		\$ 2,500			\$ 18,700		\$ 16,200
Contingency	\$ 20,000	\$ 3,428		\$ -			\$ 10,000		\$ 10,000
Total Maintenance	\$ 230,866	\$ 236,381		\$ 244,800			\$ 279,125		\$ 34,325
Non-Salary Emp Benefits									
Contracted Services	\$ 35,346	\$ 8,750		\$ 25,000			\$ 20,000		\$ (5,000)
Physicals	\$ 4,000	\$ 3,073		\$ -			\$ -		\$ -
TSA	\$ 57,444	\$ 38,882		\$ 54,000			\$ 49,000		\$ (5,000)
Sick Leave	\$ 32,000	\$ 164,245		\$ 160,864			\$ 117,733		\$ (43,131)
Insurance (MIIA)	\$ 203,502	\$ 267,084		\$ 320,000			\$ 320,000		\$ -
Administration Disability	\$ 16,000	\$ 8,850		\$ 16,000			\$ 12,000		\$ (4,000)
Unemployment	\$ 34,507	\$ 34,736		\$ 75,000			\$ 50,000		\$ (25,000)
FICA	\$ 275,600	\$ 290,885		\$ 299,250			\$ 313,000		\$ 13,750
Total Non-Salary Benefits	\$ 658,399	\$ 816,506		\$ 950,114			\$ 881,733		\$ (68,381)
School Committee									
School Committee	\$ 15,500	\$ 15,292		\$ 17,500			\$ 17,500		\$ -
Contracted Services	\$ 5,556	\$ 6,018		\$ 4,000			\$ 6,000		\$ 2,000
Publications	\$ 88	\$ -		\$ 250			\$ 250		\$ -
Conference/Workshop	\$ 700	\$ 195		\$ 1,000			\$ 1,000		\$ -
Memberships	\$ 5,662	\$ 6,832		\$ 5,500			\$ 5,550		\$ 50
Legal	\$ 48,551	\$ 54,096		\$ 30,000			\$ 30,000		\$ -
Total School Committee	\$ 76,057	\$ 82,433		\$ 58,250			\$ 60,300		\$ 2,050
Administration									
Central Office Admin	\$ 258,960	\$ 261,406	2.0	\$ 265,894		2.0	\$ 279,549		\$ 13,655
Secretary	\$ 290,821	\$ 278,407	5.0	\$ 266,816		5.0	\$ 270,049		\$ 3,233
Contracted Services	\$ -	\$ 1,250	1.0	\$ 28,280		0.5	\$ 28,846		\$ 566
Supplies/Materials	\$ 15,000	\$ 10,404		\$ 13,300			\$ 13,300		\$ -
Meeting Expenses	\$ -	\$ 1,108		\$ 1,500			\$ 1,500		\$ -
Publications	\$ 250	\$ 402		\$ 250			\$ 300		\$ 50
Conference/Workshop	\$ 6,390	\$ 2,908		\$ 5,000			\$ 5,000		\$ -
Memberships	\$ 6,000	\$ 4,950		\$ 6,000			\$ 7,500		\$ 1,500
Printing	\$ 200	\$ -		\$ 200			\$ 100		\$ (100)
Postage	\$ 8,000	\$ 7,610		\$ 8,000			\$ 7,500		\$ (500)

Description	FY15	FY16	FY17	FY17	FY17	FY18	FY18	FY18	Increase/ Decrease
	Actual	Actual	FTE	Adopted	Other Funds	FTE	Proposed	Other Funds	
Strategic Planning	\$ -	\$ 38,461		\$ 10,000			\$ 5,000		\$ (5,000)
Travel	\$ 3,370	\$ 2,188		\$ 6,500			\$ 6,500		\$ -
Advertising	\$ 4,940	\$ 4,150		\$ 4,200			\$ 4,200		\$ -
Equipment	\$ 24,000	\$ 23,236		\$ 25,000			\$ 25,000		\$ -
Equipment Purchase	\$ 10,250	\$ 2,428		\$ 8,000			\$ 5,000		\$ (3,000)
Total Central Administration	\$ 628,181	\$ 638,908		\$ 648,940			\$ 659,344		\$ 10,404
504									
Consultants	\$ 15,200	\$ 2,175		\$ 14,000			\$ 5,000		\$ (9,000)
Total District 504	\$ 15,200	\$ 2,175		\$ 14,000			\$ 5,000		\$ (9,000)
Total System-Wide	\$ 7,659,199	\$ 8,337,620	39.6	\$ 8,042,076	\$ 817,000	39.1	\$ 8,220,764	\$ 954,119	\$ 315,807
Total all Schools	\$ 27,963,114	\$ 29,058,648		\$ 28,500,951	\$ 2,270,000		\$ 29,376,956	\$ 2,492,119	\$ 1,098,124
Total Budget FY18 Proposed	\$ 31,869,075								
Total Budget FY17 Approved	\$ 30,770,951								

Summary by Program

Summary by Program				
<i>System-Wide</i>				
Programs	Amount Budgeted	Proposed Budget	Difference	% of Change
	FY17	FY18		
Curriculum	\$ 800,391	\$ 799,454	\$ (937)	-0.1%
Technology	\$ 350,505	\$ 408,462	\$ 57,957	16.5%
Health	\$ 554,893	\$ 565,601	\$ 10,708	1.9%
Special Education	\$ 3,604,225	\$ 3,832,807	\$ 228,582	6.3%
Psychology	\$ 307,719	\$ 322,760	\$ 15,041	4.9%
Lunch/Safety	\$ 169,278	\$ 159,278	\$ (10,000)	-5.9%
Data Processing	\$ 88,500	\$ 91,000	\$ 2,500	2.8%
Transportation	\$ 765,720	\$ 792,000	\$ 26,280	3.4%
ELL	\$ 207,991	\$ 217,418	\$ 9,427	4.5%
Maintenance	\$ 338,550	\$ 379,726	\$ 41,176	12.2%
Non-Salary Benefits	\$ 950,114	\$ 881,733	\$ (68,381)	-7.2%
School Committee	\$ 58,250	\$ 60,300	\$ 2,050	3.5%
Administration	\$ 648,940	\$ 659,344	\$ 10,404	1.6%
504	\$ 14,000	\$ 5,000	\$ (9,000)	-64.3%
Totals	\$ 8,859,076	\$ 9,174,883	\$ 315,807	3.56%

F.T.BRESNAHAN ELEMENTARY SCHOOL

MISSION STATEMENT

The mission of the Newburyport Public Schools, the port where tradition and innovation converge, is to ensure each student achieves intellectual and personal excellence and is equipped for life experiences through a system distinguished by students, staff, and community who:

- Practice kindness and perseverance
- Celebrate each unique individual
- Value creativity; experiential, rigorous educational opportunities; scholarly pursuits; and life-long learning
- Provide the nurturing environments for emotional, social, and physical growth
- Understand and embrace their role as global citizens.

Position	FY2016 Actual	FY2017 Actual	FY2018 Budgeted
Administrator	3.0	3.0	3.0
Clerical	3.6	3.6	3.6
Custodial	5.0	5.0	5.0
Professional Staff	62.0	62.0	62.0
Instructional Assistants	30.5	28.2	27.2
Total Full Time-Equivalents	104.1	101.8	100.8

FY2017 ACCOMPLISHMENTS

- ✓ Successful implementation of a new elementary STEM Program in Grades 1-3 as well as a successful pilot of a STEAM program at the preschool level.
- ✓ With the support of the NEF, the creation of a well-equipped elementary STEM room.
- ✓ STEM related professional development attended by the new STEM teacher.
- ✓ Comprehensive pilot of 2 elementary science programs at Grade 3- Know Atom and Stem Scopes.
- ✓ Expansion of our STEM Expo at grades 1-3 to include a min-expo for students in preschool and kindergarten.
- ✓ Collaborative implementation of the Hour of Code program led by the STEM Teacher and Media Specialist.
- ✓ The opening of a new 4-Day Extended Learning Program at preschool that includes the support of a co-special education teacher.
- ✓ A second cohort of teachers, administrators and instructional assistants successfully completed two of the four trauma sensitive schools courses offered through Lesley University.
- ✓ Expansion of social thinking curriculum and zones of regulation program.
- ✓ As a result of the completion and analysis of the behavior self-assessment tool, universal supports and expected behaviors were created and implemented school-wide for various settings across the school environment.

- ✓ Implementation of Clipper Values explicitly taught and modeled for students at Community Meetings throughout the year.
- ✓ Established partnerships with the Senior Center, Nourishing the North Shore and other organizations in developing school-based/community gardens.
- ✓ Professional development and training provided to teachers for the Spell-Links program and SRSD.
- ✓ Utilization of Apple TV's to publish school events, student birthdays, and seasonal topics of interest to generate student engagement.
- ✓ A parent communication and culture survey was developed, published and analyzed by the school improvement council.
- ✓ Comprehensive implementation of the district's strategic plan, core ethical values, and district mission statement.
- ✓ One additional administrator attended ALICE training to support emergency preparedness procedures.

FY2018 GOALS & OBJECTIVES

GOAL 1: THE BRESNAHAN SCHOOL WILL UTILIZE STUDENT DATA TO GUIDE INSTRUCTION AND MEASURE STUDENT GROWTH THROUGH THE IMPLEMENTATION OF NEW CURRICULA ALIGNED WITH THE COMMON CORE STANDARDS

Objectives:

- **Teachers will collaborate as members of a professional learning community throughout the year to continue to implement the Educator Evaluation System by focusing on developing, refining, and implementing DDM's, using student data, and managing all components through Baseline Edge data system.**
 - Early release days will be used for the work of professional learning communities and strategic planning actions steps.
 - Curriculum, Instruction and Assessment meetings will be used for the work of Professional Learning Communities.
 - Teachers will use DDM's to continue to implement and analyze common assessments PK-3 including special education and special subjects as we work towards stronger vertical alignment of curriculum.
 - Continued SMART Goal support will be offered to new educators through the district induction and mentor/mentee programs.
 - New educators will be provided with training on Baseline Edge.
- **Implement new programs with fidelity:**
 - Eureka Math (PK-3)
 - Spell Links Phonics Program (K-2)
 - Kindergarten tiered literacy block
 - SRSD – Self-Regulated Strategy Development Writing
- **Implementation, integration and alignment of Next Generation Science Standards.**
 - **Teachers will receive training and on-going support for Eureka Math, Spell Links K-2, SRSD, and Science Programs. Specifically:**
 - Analyze spring 2016 PARCC data to inform teaching and learning and continue analysis in 2016-2017 and 2017-2018 school year of MCAS 2.0 data to set instructional goals.
 - Continue to analyze common grade level assessments to inform teaching and learning.
 - Daily instruction aligned to state, common core standards and new curricula programs.

- Collaborate with the NEF on their continued work on the Science and STEM campaign. Selection and mapping of science programs, units and materials.
- Continued offerings of Science and Literacy Courses- 1.0 and 2.0.
- Determine professional development around science curriculum planning, PK-12.
- Embed tower gardens into grade level curriculum.

GOAL 2: PROVIDE ON-GOING, TIMELY COMMUNICATION TO PARENTS REGARDING DAY TO DAY OPERATIONS, INSTRUCTIONAL PROGRAMS AND SCHOL ACTIVITIES THROUGH A VARIETY OF RESOURCES AND BROADEN OUR OUTREACH TO THE COMMUNITY AT LARGE.

Objectives:

- **Continue to enhance district and school websites with social media connections, electronic forms, and easier navigation.**
 - Post regular communications on the website: Take- a-Look Tuesday, School Calendar, etc.
 - Regular and frequent updates to the Bresnahan Facebook Page.
 - Send out a survey on communication to parents.
 - Invitations to meet with members of the Council on Aging to establish goals for collaboration with the school.
 - Implementation of intergenerational activities with Seniors (i.e: field days)
- **Provide parents and guardians with a comprehensive overview of PK-3 curriculum throughout the school year.**
 - Dissemination of parent curriculum pamphlets to parents (template to CAB leaders- input from <http://www.pta.org/files/3rd%20Grade%20June20.pdf>)
 - Spotlight curricular highlights in school newsletter and local newspapers.
 - Include student writing about curricular programs in the weekly newsletter.
 - Provide a spotlight about the responsive classroom program, social thinking curriculum and safe and supportive school initiatives used throughout the Bresnahan School.
 - Curriculum presentations at coffees with the principals.

GOAL 3: CONTINUE TO DEVELOP PROFESSIONAL RELATIOINSHIPS AMONGST STAFF THAT SUPPORT THE PK-3 SCHOOL COMMUNITY

Objectives:

- **Increase opportunities for students to develop their civic understanding and appreciation of community contributions.**
 - Student-created projects acknowledging community volunteers and contributions that have made an impact on their learning.
 - Work with Council on Aging
- **Continue to implement core ethical values/Clipper Values, expected behaviors, and strategic plan goals.**
- **Increase opportunities for staff to engage in social events both in and outside of school.**
 - Beginning of the year staff social
 - Holiday gathering
 - Painting Party
 - Teacher Appreciation Spring Event

GOAL 4: STRENGTHEN THE INSTRUCTIONAL PROGRAM TO ENSURE THAT ALL LEVELS OF LEARNERS ARE PROVIDED WITH CURRICULUM AND MATERIALS THAT MEET THEIR NEEDS AND ABILITIES THROUGH TIERED INSTRUCTION, THE USE OF TECHNOLOGY AND FLEXIBLE GROUPING

Objectives:

- **Increase learning opportunities for all learners.**
 - Further define WIN (What I Need) time and tiered instruction across the grade levels to better differentiate instruction to meet the needs of all learners across a grade level.
 - Teachers share best practices for differentiation.
 - Flexible groupings across grade levels.
 - Expand co-teaching model.
 - Provide professional development related to technology integration including assistive technology.

GOAL 5: FOSTER A SAFE, POSITIVE, HEALTHY AND INCLUSIVE WHOLE-SCHOOL LEARNING ENVIRONMENT THAT ENABLES STUDENTS, STAFF AND PARENTS TO DEVELOP POSITIVE RELATIONSHIPS WITH ONE ANOTHER; REGULATE THEIR EMOTIONS AND BEHAVIORS; MAINTAIN PHYSICAL AND PSYCHOLOGICAL HEALTH AND WELL-BEING BY ENSURING THAT SERVICES ARE PROVIDED TO PROMOTE STUDENTS' BEHAVIORAL HEALTH, SOCIAL AND EMOTIONAL LEARNING, BULLYING PREVENTION, TRAUMA SENSITIVITY, ABSENTEE REDUCTION, AND DISCIPLINE REFERRAL REDUCTION.

Objectives:

- **The implementation of the Safe and Supportive Schools Competitive School Grant.**
 - Collaborate with the Crisis Team in the implementation of all safe and supportive school procedures.
 - Implement new emergency preparedness guidelines and procedures
 - Collaborate with the members of the Trauma Sensitive Schools groups
 - Continue work towards becoming a Responsive Classroom School
 - Further implementation of the social thinking and zones of regulation curricula
 - Introduce, teach and implement expected behaviors across school environments.
 - Implement new voice level guidelines- 0= silent voice; 1 = inside voice; 2 = outside voice.

PROGRAM AND SERVICES

Special Education

- BEST Program
- IDC Program
- Language-Based Program
- Therapeutic Program
- Integrated Preschool Program
- Academic Support/
- Co-Teaching Model

Title I and Math Intervention

- Leveled Literacy Instruction
- Reading Recovery
- Small Group Instruction
- After School Math and Literacy Intervention Support

Response to Intervention

- Weekly Team Meetings
- Short-term intervention model

Before & After School Programs

- YWCA School's Out Program
- PTO-Sponsored Fall and Spring After School Enrichment Program

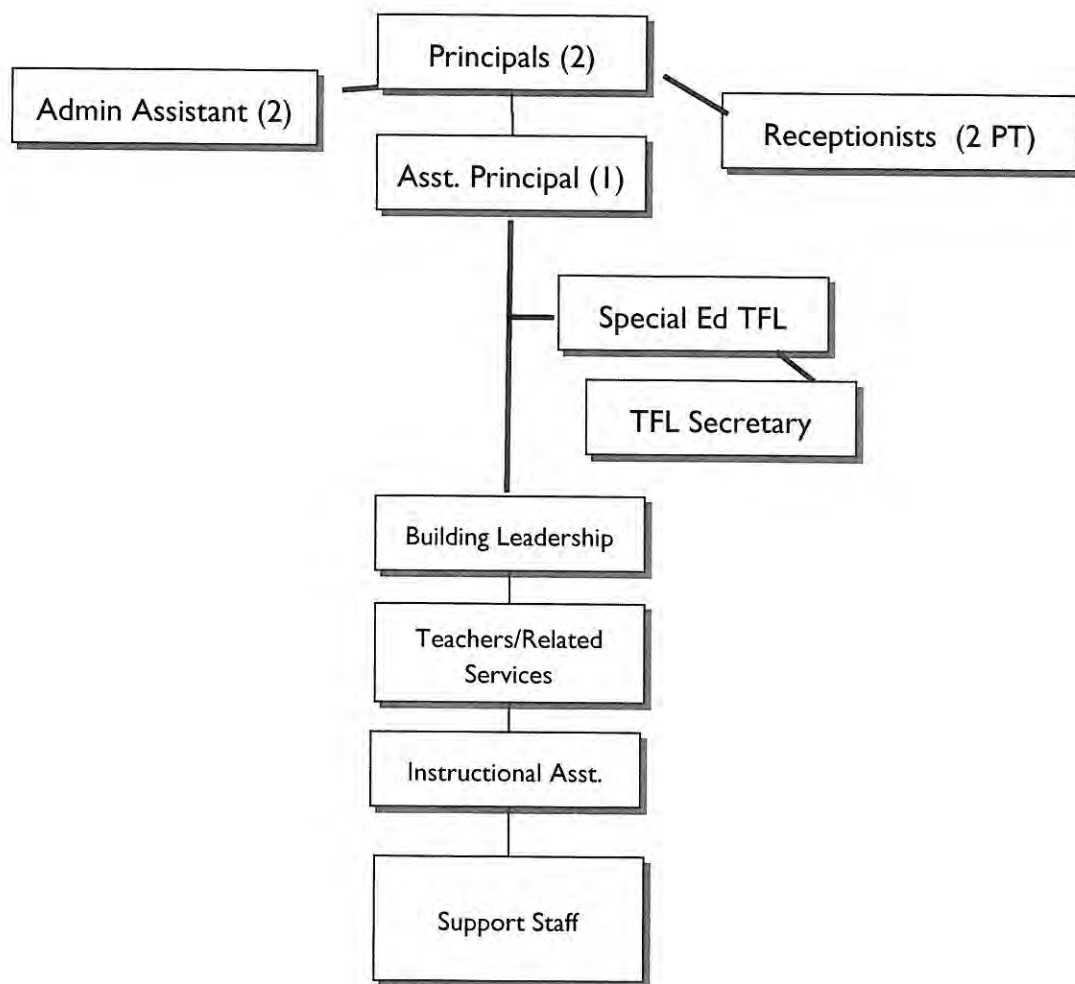
504 Accommodation Plans

- Accommodation /Modification Plansto support students wtih disabilities under the Americans with Disabilities Act

Cultural Events & Field Trips

- Grade Level Field Trips
- Cultural Enrichment Assemblies
- Artist in Residence Programs
- PTO-Sponsored Cultural Night
- STEM Expo

F. T. Bresnahan School



F. T. Bresnahan School

	FY15	FY16	FY17	FY17		FY18	FY18		Increase/ Decrease
Kindergarten	Actual	Actual	FTE	Revised	Other Funds	FTE	Proposed	Other Funds	Student
Professional Salaries	\$ 521,403	\$ 505,975	8.0	\$ 296,104	\$ 300,000	7.0	\$ 176,342	\$ 375,000	\$ (44,762)
Aides	\$ 32,002	\$ 43,431	3.5	\$ 55,792	\$ -	4.5	\$ 90,655		\$ 34,863
Supplies/Materials	\$ 8,000	\$ 12,890		\$ 8,000			\$ 5,300		\$ (2,700)
General Supplies	\$ 3,162	\$ 2,988		\$ 3,000			\$ 9,400		\$ 6,400
Total Kindergarten	\$ 564,567	\$ 565,283		\$ 362,896	\$ 300,000		\$ 281,697	\$ 375,000	130
Pre-School									
Professional Salaries	\$ 309,119	\$ 288,858	4.3	\$ 38,519	\$ 238,000	4.3	\$ 40,499	\$ 238,000	\$ 1,980
Aides	\$ 85,222	\$ 111,956	7.3	\$ 140,797		7.6	\$ 170,815		\$ 30,018
Supplies/Materials	\$ 5,000	\$ 2,522		\$ 7,000			\$ 7,000		\$ -
Total Pre-School	\$ 399,341	\$ 403,336		\$ 186,316	\$ 238,000		\$ 218,314	\$ 238,000	90
Grade 1									
Professional Salaries	\$ 536,804	\$ 525,351	7.0	\$ 539,764		8.0	\$ 620,001		\$ 80,237
Supplies/Materials	\$ 8,182	\$ 3,694		\$ 3,500			\$ 800		\$ (2,700)
General Supplies	\$ 2,838	\$ 4,199		\$ 4,200			\$ 6,400		\$ 2,200
Textbooks	\$ 5,318	\$ 1,666		\$ 2,000			\$ 2,500		\$ 500
Total Grade 1	\$ 553,142	\$ 534,910		\$ 549,464			\$ 629,701		141
Grade 2									
Professional Salaries	\$ 616,716	\$ 602,086	7.0	\$ 525,822		7.0	\$ 550,864		\$ 25,042
Supplies/Materials	\$ 7,500	\$ 1,400		\$ 1,400			\$ 1,200		\$ (200)
General Supplies	\$ 2,000	\$ 4,996		\$ 5,000			\$ 5,950		\$ 950
Textbooks	\$ 5,300	\$ 2,329		\$ 2,750			\$ 2,000		\$ (750)
Total Grade 2	\$ 631,516	\$ 610,810		\$ 534,972			\$ 560,014		133
Grade 3									
Professional Salaries	\$ 546,273	\$ 527,038	8.0	\$ 635,606		7.0	\$ 589,817		\$ (45,789)
Supplies/Materials	\$ 6,771	\$ 3,243		\$ 3,300			\$ 1,200		\$ (2,100)
General Supplies	\$ 2,500	\$ 4,171		\$ 4,200			\$ 5,900		\$ 1,700
Textbooks	\$ 6,700	\$ 1,929		\$ 2,500			\$ 1,500		\$ (1,000)
Total Grade 3	\$ 562,244	\$ 536,381		\$ 645,606			\$ 598,417		130
Technology									
Professional Salaries	\$ 51,253	\$ 33,061					\$ -		\$ -
Supplies/Materials	\$ 60	\$ -		\$ -			\$ 2,380		\$ 2,380
Software	\$ 12,580	\$ 14,036		\$ 11,816			\$ 14,800		\$ 2,984
Equipment Purchase	\$ 16,826	\$ -		\$ -			\$ 3,600		\$ 3,600
Total Technology	\$ 80,719	\$ 47,097		\$ 11,816			\$ 20,780		624
Music									
Professional Salaries	\$ 81,492	\$ 82,252	1.0	\$ 75,946		1.0	\$ 58,833		\$ (17,113)
Supplies/Materials	\$ 227	\$ 2,185		\$ 2,197			\$ 2,500		\$ 303
Total Music	\$ 81,719	\$ 84,437		\$ 78,143			\$ 61,333		\$ (16,810)
Art									
Professional Salaries	\$ 93,020	\$ 95,790	1.0	\$ 83,323		1.0	\$ 84,780		\$ 1,457
Supplies/Materials	\$ 5,250	\$ 3,176		\$ 3,800			\$ 4,250		\$ 450
Equipment Purchase	\$ 1,200	\$ -							\$ -
Total Art	\$ 99,470	\$ 98,966		\$ 87,123			\$ 89,030		\$ 1,907
Physical Education									
Professional Salaries	\$ 164,050	\$ 168,238	2.2	\$ 167,123		2.2	\$ 172,157		\$ 5,034
Supplies/Materials	\$ 500	\$ 447		\$ -			\$ 1,000		\$ 1,000
Total Physical Education	\$ 164,550	\$ 168,685		\$ 167,123			\$ 173,157		\$ 6,034
Special Education									
Professional Salaries	\$ 996,417	\$ 694,400	11.9	\$ 872,250		12.00	\$ 902,171		\$ 29,921
OT/PT		\$ 142,398	3.0	\$ 218,618		3.0	\$ 230,425		\$ 11,807
Speech/Language Spec	\$ -	\$ 217,664	3.5	\$ 229,297		3.5	\$ 240,682		\$ 11,385
Aides	\$ 327,995	\$ 440,151	16.4	\$ 158,419	\$ 281,629	15.5	\$ 94,644	\$ 282,000	\$ (63,404)
Supplies/Materials	\$ 2,813	\$ 1,401		\$ 1,500			\$ 6,000		\$ 4,500
Total Special Education	\$ 1,327,225	\$ 1,496,014		\$ 1,480,084	\$ 281,629		\$ 1,473,922	\$ 282,000	55

Description	FY15	FY16	FY17	FY17	FY17	FY18	FY18	FY	Increase/ Decrease
	Actual	Actual	FTE	Approved	Other Funds	FTE	Proposed	Other Funds	
Instructional Materials									
Supplies/Materials	\$ 5,500	\$ 7,782		\$ 3,978			\$ 3,500		\$ (478)
Supplies/Materials				\$ 4,000			\$ 4,900		\$ 900
General Supplies	\$ 24,600	\$ 18,583		\$ 20,800			\$ 3,900		\$ (16,900)
General Supplies				\$ -			\$ 6,600		\$ 6,600
Equipment Maintenance	\$ 22,820	\$ 21,647		\$ 25,000			\$ 27,500		\$ 2,500
Total Instructional Materials	\$ 52,920	\$ 48,013		\$ 53,778			\$ 46,400		\$ (7,378)
Guidance									
Professional Salaries	\$ 120,746	\$ 129,873	2.0	\$ 137,035		2.0	\$ 126,070		\$ (10,965)
Supplies/Materials	\$ 1,000	\$ -		\$ -			\$ 1,500		\$ 1,500
Total Guidance	\$ 121,746	\$ 129,873		\$ 137,035			\$ 127,570	624	\$ (9,465)
Library									
Textbooks	\$ 6,990	\$ -		\$ -			\$ 2,207		\$ 2,207
Professional Salaries	\$ 74,963	\$ 85,753	1.2	\$ 84,499		1.3	\$ 81,349		\$ (3,150)
Supplies/Materials	\$ 2,630	\$ 2,302		\$ 800			\$ 800		\$ -
Software	\$ 1,200	\$ 1,200		\$ 1,200			\$ 1,200		\$ -
Publications	\$ -	\$ -		\$ -					\$ -
AV Materials	\$ 1,700	\$ -		\$ -					\$ -
Total Library	\$ 87,483	\$ 89,255		\$ 86,499			\$ 85,556	624	\$ (943)
Math Intervention									
Professional Salaries	\$ -	\$ 46,990	1.0	\$ 49,541		1.0	\$ 52,100		\$ 2,559
Total Math	\$ -	\$ 46,990		\$ 49,541			\$ 52,100		\$ 2,559
STEM									
Professional Salaries	\$ -	\$ -	0.8	\$ 59,340		1.0	\$ 64,965		\$ 5,625
Total STEM	\$ -	\$ -		\$ 59,340			\$ 64,965		\$ 5,625
Literacy/Title 1									
Professional Salaries	\$ 285,412	\$ 256,823	4.0	\$ 176,329	\$ 140,000	4.0	\$ 185,215	\$ 150,000	\$ 18,886
Total Literacy/Title 1	\$ 285,412	\$ 256,823		\$ 176,329	\$ 140,000		\$ 185,215	\$ 150,000	\$ 18,886
Operation of Plant									
Custodian	\$ 229,192	\$ 230,578	5.0	\$ 236,383		5.0	\$ 239,927		\$ 3,544
Uniforms	\$ 500	\$ 600		\$ 600			\$ 600		\$ -
Custodial Supplies	\$ 21,000	\$ 18,439		\$ 21,000			\$ 21,000		\$ -
Electric	\$ 95,000	\$ 116,661		\$ 123,000			\$ 120,000		\$ (3,000)
Gas	\$ 50,000	\$ 19,054		\$ 35,200			\$ 32,000		\$ (3,200)
Telephone	\$ 7,000	\$ 6,025		\$ 8,000			\$ 8,000		\$ -
Equipment Maintenance	\$ 1,000	\$ 1,216		\$ 2,000			\$ 2,000		\$ -
Equipment Purchase	\$ 2,500	\$ 1,820		\$ 2,500			\$ 2,500		\$ -
Total Operations of Plant	\$ 406,192	\$ 394,393		\$ 428,683			\$ 426,027		\$ (2,656)
Maintenance of Plant									
Grounds/Other	\$ 2,000	\$ 1,395		\$ 4,000			\$ 4,000		\$ -
Contracted Services	\$ 10,000	\$ 13,134		\$ 12,000			\$ 16,000		\$ 4,000
Service Contracts	\$ 6,000	\$ 14,998		\$ 22,000			\$ 22,000		\$ -
Total Maint of Plant	\$ 18,000	\$ 29,527		\$ 38,000			\$ 42,000		\$ 4,000
Administration									
Principals	\$ 295,572	\$ 308,296	3.0	\$ 311,403		3.0	\$ 323,130		\$ 11,727
Secretary	\$ 142,104	\$ 145,904	3.6	\$ 150,540		3.6	\$ 146,089		\$ (4,451)
Supplies/Materials	\$ 6,000	\$ 2,472		\$ 2,500			\$ 2,090		\$ (410)
Memberships	\$ 1,855	\$ 1,650		\$ 2,300			\$ 1,779		\$ (521)
Printing	\$ 600	\$ 554		\$ 600			\$ 700		\$ 100
Postage	\$ 1,750	\$ 269		\$ 1,750			\$ 1,750		\$ -
Conferences/Workshop							\$ 3,000		\$ 3,000
Equipment							\$ 250		\$ 250
Total Administration	\$ 447,881	\$ 459,144		\$ 469,093			\$ 478,788		\$ 9,695
Substitutes									
Substitutes	\$ 99,000	\$ 95,739		\$ 99,000		1.0	\$ 16,704		\$ 16,704
Total Substitute	\$ 99,000	\$ 95,739		\$ 99,000			\$ 115,704		\$ 16,704
Total Bresnahan School	\$ 5,983,127	\$ 6,095,676	101.7	\$ 5,700,840	\$ 959,629	101.4	\$ 5,730,690	\$ 1,045,000	\$ 115,221

Summary by Program

Francis T. Bresnahan Elementary School

<u>Programs</u>	<u>Amount Budgeted</u>	<u>Proposed Budget</u>	<u>Difference</u>	<u>% of Change</u>
	<u>FY17</u>	<u>FY18</u>		
Kindergarten	\$ 662,896	\$ 656,697	\$ (6,199)	-0.9%
Pre-School	\$ 424,316	\$ 456,314	\$ 31,998	7.5%
Grade 1	\$ 549,464	\$ 629,701	\$ 80,237	14.6%
Grade 2	\$ 534,972	\$ 560,014	\$ 25,042	4.7%
Grade 3	\$ 645,606	\$ 598,417	\$ (47,189)	-7.3%
Literacy/Title 1	\$ 316,329	\$ 335,215	\$ 18,886	6.0%
Math Intervention	\$ 49,541	\$ 52,100	\$ 2,559	5.2%
Technology	\$ 11,816	\$ 20,780	\$ 8,964	75.9%
Music	\$ 78,143	\$ 61,333	\$ (16,810)	-21.5%
Art	\$ 87,123	\$ 89,030	\$ 1,907	2.2%
Physical Education	\$ 167,123	\$ 173,157	\$ 6,034	3.6%
Special Education	\$ 1,761,713	\$ 1,755,922	\$ (5,791)	-0.3%
Instructional Materials	\$ 53,778	\$ 46,400	\$ (7,378)	-13.7%
STEM	\$ 59,340	\$ 64,965	\$ 5,625	9.5%
Guidance	\$ 137,035	\$ 127,570	\$ (9,465)	-6.9%
Library	\$ 86,499	\$ 85,556	\$ (943)	-1.1%
Operation of Plant	\$ 428,683	\$ 426,027	\$ (2,656)	-0.6%
Maintenance of Plant	\$ 38,000	\$ 42,000	\$ 4,000	10.5%
School Administration	\$ 469,093	\$ 478,788	\$ 9,695	2.1%
Substitutes/Fellows	\$ 99,000	\$ 115,704	\$ 16,704	16.9%
Totals	\$ 6,660,469	\$ 6,775,690	\$ 115,221	1.73%

EDWARD G. MOLIN UPPER ELEMENTARY

MISSION STATEMENT

The mission of the Newburyport Public Schools, the port where tradition and innovation converge, is to ensure each student achieves intellectual and personal excellence and is equipped for life experiences through a system distinguished by students, staff, and community who:

- Practice kindness and perseverance
- Celebrate each unique individual
- Value creativity; experiential, rigorous educational opportunities; scholarly pursuits; and life-long learning
- Provide the nurturing environments for emotional, social, and physical growth
- Understand and embrace their role as global citizens.

Position	FY2016 Actual	FY2017 Actual	FY2018 Budgeted
Administrator	1	1	1
Clerical	1	1	1
Custodial	1	1	1
Professional Staff	31	30.5	31.7
Instructional Assistants	9.6	9.6	11.6
Total Full Time-Equivalents	43.6	43.1	46.3

FY2017 ACCOMPLISHMENTS

- STEM Increase in Position due to NEF funding from .4 to .7
- STEM program collaboration on vertical alignment with Bresnahan and Nock
- NGSS-Science Units piloted and chosen
- Extend understanding of STAR 360 reports and core progression
- SRSD PD & updating of pre and post assessments for each genre
- SRSD team scoring &
- Hour of Code-now a yearly tradition at Molin
- Eureka Math-implementation of workshop model
- Literacy and Math Interventionists-served over 100 students each grade
- Assembly: Berkshire Hills Music Academy-musicians speaking about their specific disabilities
- Beginning implementation of "Accountable Talk" to increase student discussion
- Teachers working in PLC groups around strategic plan topics of interest
- Refine and Implement Schoolwide Expectations and Voice Levels
- Staff education on trauma-sensitive (safe and supportive) schools and impact of trauma on learning
- 18 Molin staff have taken "Impact of Trauma on Learning" class offered by Lesley University
- Introduction of "Clipper Values" via Molin student assemblies
- Staff education on the importance of teacher-student relationships and social emotional well-being
- Digital Citizenship taught in Technology class

- Fourth year of Yoga program for students
- Girls Inc. course taught to small groups in grade 4 and grade 5
- Mindful Mondays continue

FY2018 GOALS & OBJECTIVES

GOAL 1: INTEGRATION OF SCIENCE, LITERACY, AND STEM

Objectives:

- Increase STEM position from .4 to 1.0
- PD for teachers on how to integrate across curriculum areas.
- STEM teacher co-teaching units with classroom teachers
- Beginning creation of “Makerspace”
- Purchase of new science materials aligned with NGSS and materials for STEM/Technology integration.
- NGSS aligned science units/programs chosen and implemented.

GOAL 2: STRENGTHEN STAFF UNDERSTANDING AND ABILITY TO MEET NEEDS OF INCREASING POPULATION OF STUDENTS WITH SOCIAL, EMOTIONAL, AND BEHAVIORAL NEEDS

Objectives:

- PD by experts in areas of anxiety, challenging behaviors, mindfulness, etc.
- Create “calming corner” in each classroom
- Continued support to families-book chats, outside referrals, meeting with counselors/psychologist.
- Continue implementation of Mindfulness practices, Zones of Regulation, Yoga, etc.
- PD on creating trauma-sensitive schools
- Beginning work on PBIS
- Significant number of incoming students on IEPs and with social-emotional challenges requiring us to have a 3rd co-taught class in the 4th grade
- First “Back to School Molin Picnic” to occur in August

GOAL 3: INCREASE UTILIZATION OF DATA TO GUIDE INSTRUCTION AND MEASURE STUDENT GROWTH.

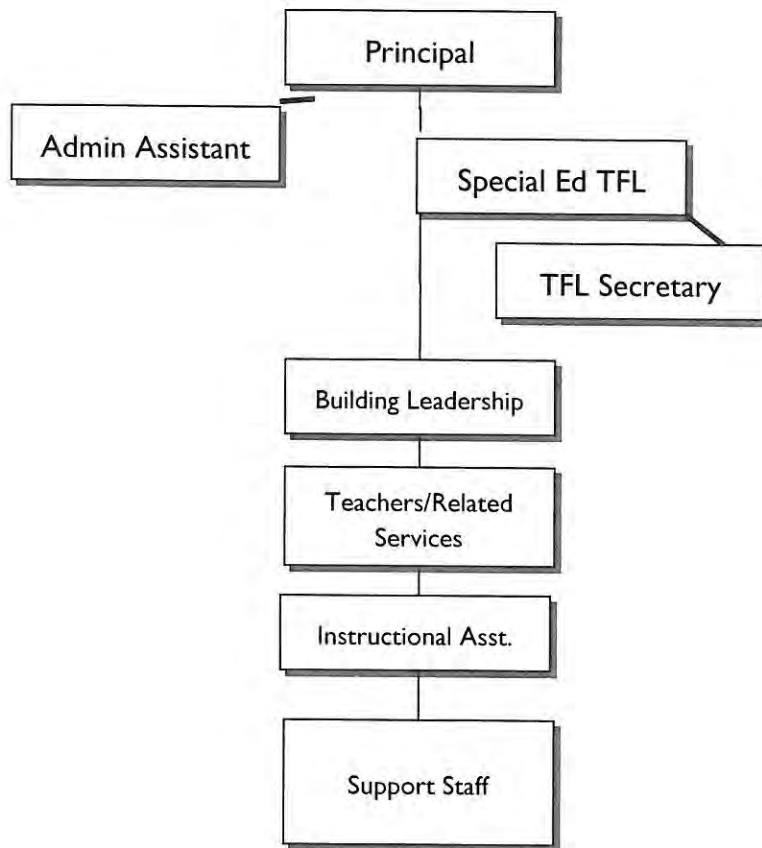
Objectives:

- Regular data meetings to look at student writing assessments in each genre
- Continue implementation of math workshop model allowing for small group interventions in class
- Provide PD on analyzing data and using it to inform instruction
- Reading and Math interventionist to support students in “On Watch” and “Intervention” categories

• PROGRAM & SERVICES OUTSIDE OF CORE CURRICULUM

- STEM Class
- After-School Art Classes
- Zones of Regulation
- Technology Class
- Wellness Class
- Digital Citizenship
- SEI Certified Teachers/
Principal
- Universal Supports
- After-School Academic Support
- Literacy and Math Interventionist
- Social Skills Groups
- SPED Co-Taught Model
- Orchestra, Band
- Impact of Trauma on Learning
- ELL
- Mindfulness
- Girls Inc.
- Yoga
- BOKS Program
- Ski Program
- Language-Based Program

Edward G. Molin School



Edward G. Molin School

Description	FY15	FY16	FY17	FY17	FY17	FY18	FY18	FY18	Students	Increase/ Decrease
	Actual	Actual	FTE	Approved	Other Funds	FTE	Proposed	Other Funds		
Grade 4										
Professional Salaries	\$ 569,769	\$ 584,324	8.0	\$ 609,935		8.0	\$ 628,356			\$ 18,421
Supplies/Materials	\$ 11,115	\$ 8,562		\$ 9,000			\$ 12,000			\$ 3,000
Total Grade 4	\$ 580,884	\$ 592,886		\$ 618,935			\$ 640,356		173	\$ 21,421
Grade 5										
Professional Salaries	\$ 534,790	\$ 588,466	8.0	\$ 605,813		8.0	\$ 631,469			\$ 25,656
Supplies/Materials	\$ 9,865	\$ 8,251		\$ 9,000			\$ 11,000			\$ 2,000
Total Grade 5	\$ 544,655	\$ 596,717		\$ 614,813			\$ 642,469		145	\$ 27,656
Technology										
Professional Salaries	\$ 22,101	\$ 23,717	0.4	\$ 25,555		0.4	\$ 26,875			\$ 1,321
Supplies/Materials	\$ 2,387	\$ -		\$ -			\$ 2,000			\$ 2,000
Equipment purchase	\$ -	\$ 1,263		\$ 3,000			\$ 5,000			\$ 2,000
Software	\$ 5,000	\$ 2,195		\$ 5,000			\$ 9,000			\$ 4,000
Total Technology	\$ 29,488	\$ 27,175		\$ 33,555			\$ 42,875		318	\$ 9,321
Tech Ed										
Professional Salaries	\$ -	\$ 29,856	0.4	\$ -		-	\$ -			\$ -
Supplies/Materials	\$ -	\$ -		\$ -			\$ -			\$ -
Total Tech Ed	\$ -	\$ 29,856		\$ -			\$ -			\$ -
STEM										
Professional Salaries	\$ -	\$ 27,080	0.4	\$ 29,003		1.0	\$ 73,776			\$ 44,773
Supplies/Materials	\$ -	\$ -		\$ -			\$ 6,500			\$ 6,500
Total STEM	\$ -	\$ 27,080		\$ 29,003			\$ 80,276		318	\$ 51,273
Music										
Professional Salaries	\$ 25,794	\$ 28,995	0.5	\$ 31,256		0.5	\$ 32,871			\$ 1,615
Supplies/Materials	\$ 613	\$ 1,381		\$ 1,000			\$ 3,500			\$ 2,500
Total Music	\$ 26,407	\$ 30,377		\$ 32,256			\$ 36,371		318	\$ 4,115
Art										
Professional Salaries	\$ 58,456	\$ 61,683	0.8	\$ 47,350		0.8	\$ 50,015			\$ 2,665
Supplies/Materials	\$ 3,400	\$ 3,349		\$ 3,000			\$ 5,500			\$ 2,500
Total Art	\$ 61,856	\$ 65,032		\$ 50,350			\$ 55,515		318	\$ 5,165
Physical Education										
Professional Salaries	\$ 84,039	\$ 86,856	1.2	\$ 89,285		1.2	\$ 93,009			\$ 3,724
Supplies/Materials	\$ 536	\$ 1,456		\$ -			\$ 3,500			\$ 3,500
Total Physical Education	\$ 84,575	\$ 88,313		\$ 89,285			\$ 96,509		318	\$ 7,224
Special Education										
Professional Salaries	\$ 667,773	\$ 554,914	8.6	\$ 606,669		8.6	\$ 624,138			\$ 17,469
OT/PT	\$ -	\$ 33,000	0.7	\$ 53,556		0.7	\$ 52,152			\$ (1,404)
Aides	\$ 225,594	\$ 210,559	9.6	\$ -	\$ 218,371	11.6	\$ 68,612	\$ 218,000		\$ 68,241
Supplies/Materials	\$ 1,812	\$ 3,129		\$ 3,000			\$ 6,000			\$ 3,000
Total Special Education	\$ 895,179	\$ 801,602		\$ 663,225	\$ 218,371		\$ 750,902	\$ 218,000	70	\$ 87,306
Instructional Materials										
Supplies/Materials	\$ 20,046	\$ 19,891		\$ 23,000			\$ 28,500			\$ 5,500
Equipment Maintenance	\$ 14,205	\$ 9,020		\$ 15,000			\$ 17,000			\$ 2,000
Total Instructional Materials	\$ 34,251	\$ 28,911		\$ 38,000			\$ 45,500			\$ 7,500
Guidance										
Professional Salaries	\$ 32,846	\$ 60,135	1.0	\$ 63,885		1.0	\$ 65,891			\$ 2,006
Supplies/Materials	\$ 1,200	\$ 2,514		\$ 2,500			\$ 4,000			\$ 1,500
Textbooks	\$ 800	\$ 856		\$ 1,000			\$ 2,500			\$ 1,500
Total Guidance	\$ 34,846	\$ 63,505		\$ 67,385			\$ 72,391		318	\$ 5,006
Library										
Professional Salaries	\$ 37,992	\$ 38,945	0.5	\$ 40,692		0.5	\$ 41,404			\$ 712
Aides	\$ -	\$ -		\$ -			\$ -			\$ -
Supplies/Materials	\$ 4,000	\$ -		\$ -			\$ 5,000			\$ 5,000
Total Library	\$ 41,992	\$ 38,945		\$ 40,692			\$ 46,404		318	\$ 5,712
Operation of Plant										
Custodian	\$ 52,057	\$ 48,848	1.0	\$ 49,704		1.0	\$ 50,450			\$ 746
Telephone	\$ 2,254	\$ 1,194		\$ 2,200			\$ 2,200			\$ -

Description	FY15	FY16	FY17	FY17	FY17	FY18	FY18	FY18	Increase/ Decrease
	Actual	Actual	FTE	Approved	Other Funds	FTE	Proposed	Other Funds	
Equipment Maintenance	\$ 2,000	\$ 1,784		\$ 2,000			\$ 2,000		\$ -
Equipment Purchase				\$ -			\$ 2,500		\$ 2,500
Total Operation of Plant	\$ 56,311	\$ 51,826		\$ 53,904			\$ 57,150		\$ 3,246
Administration									
Principals	\$ 101,507	\$ 106,058	1.0	\$ 108,179		1.0	\$ 110,343		\$ 2,164
Secretary	\$ 40,735	\$ 39,532	1.0	\$ 40,296		1.0	\$ 40,687		\$ 391
Memberships	\$ -	\$ 294		\$ 1,000			\$ 2,000		\$ 1,000
Publications	\$ -	\$ 928		\$ 500			\$ 1,000		\$ 500
Supplies/Materials	\$ 7,029	\$ 4,814		\$ 4,538			\$ 6,000		\$ 1,462
Postage	\$ 1,500	\$ 1,500		\$ 1,500			\$ 1,500		\$ -
Total Administration	\$ 150,771	\$ 153,126		\$ 156,013			\$ 161,530		\$ 5,517
Substitutes									
Fellows						1.0	\$ 16,704		\$ 16,704
Substitutes	\$ 52,250	\$ 35,865		\$ 45,000			\$ 45,000		\$ -
Total Substitute	\$ 52,250	\$ 35,865		\$ 45,000			\$ 61,704		\$ 16,704
Total Molin School	\$ 2,593,465	\$ 2,631,216	43.1	\$ 2,532,416	\$ 218,371	46.3	\$ 2,789,952	\$ 218,000	\$ 257,166

Summary by Program

Edward G. Molin Upper Elementary School

<u>Programs</u>	<u>Amount Budgeted</u>	<u>Proposed Budget</u>	<u>Difference</u>	<u>% of Change</u>
	<u>FY17</u>	<u>FY18</u>		
Grade 4	\$ 618,935	\$ 640,356	\$ 21,421	3.5%
Grade 5	\$ 614,813	\$ 642,469	\$ 27,656	4.5%
Technology	\$ 33,555	\$ 42,875	\$ 9,321	27.8%
Music	\$ 32,256	\$ 36,371	\$ 4,115	12.8%
Art	\$ 50,350	\$ 55,515	\$ 5,165	10.3%
Physical Ed/Wellness	\$ 89,285	\$ 96,509	\$ 7,224	8.1%
Special Education	\$ 881,596	\$ 968,902	\$ 87,306	9.9%
Instructional Materials	\$ 38,000	\$ 45,500	\$ 7,500	19.7%
Guidance	\$ 67,385	\$ 72,391	\$ 5,006	7.4%
STEM	\$ 29,003	\$ 80,276	\$ 51,273	176.8%
Library	\$ 40,692	\$ 46,404	\$ 5,712	14.0%
Operation of Plant	\$ 53,904	\$ 57,150	\$ 3,246	6.0%
School Administration	\$ 156,013	\$ 161,530	\$ 5,517	3.5%
Substitutes/Fellows	\$ 45,000	\$ 61,704	\$ 16,704	37.1%
Totals	\$ 2,750,787	\$ 3,007,952	\$ 257,166	9.35%

R. A. NOCK MIDDLE SCHOOL

MISSION STATEMENT

The mission of the Newburyport Public Schools, the port where tradition and innovation converge, is to ensure each student achieves intellectual and personal excellence and is equipped for life experiences through a system distinguished by students, staff, and community who:

- Practice kindness and perseverance
- Celebrate each unique individual
- Value creativity; experiential, rigorous educational opportunities; scholarly pursuits; and life-long learning
- Provide the nurturing environments for emotional, social, and physical growth
- Understand and embrace their role as global citizens.

Position	FY2016 Actual	FY2017 Actual	FY2018 Budgeted
Administrator	2.0	2.0	2.0
Clerical	2.0	2.0	2.0
Custodial	4.0	4.0	4.0
Professional Staff	47.9	47.9	49.10
Instructional Assistants	11.8	11.0	11.0
Total Full Time-Equivalents	67.4	66.9	68.1

FY2017 ACCOMPLISHMENTS

- Professional development with Facing History and Ourselves with a focus on interdisciplinary unit development around Holocaust Studies and the Civil Rights Movement as well as strategies for school-wide initiatives to address issues of diversity.
- Professional Learning Communities Teams addressing strategic and other initiatives including: schedule, handbook, behavioral supports, transitions, community/culture, and lunchtime. The PLC teams have recommended and implemented a number of ideas including a full schedule change for FY 2018.
- Project-based and place-based learning continues to grow across all content areas with an integration of the art and engineering department into a number of projects.
- Staff development to build a positive climate and culture among the faculty has led to programs to build collaboration among staff and support staff initiatives.
- Wellness and counseling teams continue to build intervention and prevention programs (e.g. Stress Management 6-session class) to address students' mental health needs.
- Faculty initiatives support many small-group and after school opportunities including a Model UN program, an engineering project to 3D print prosthetic hands, a before-school yoga program, and an after school Rubic cube club.
- Fourth year of Yoga program for students
- Girls Inc. course taught to small groups in grade 4 and grade 5
- Mindful Mondays continue

FY2018 GOALS & OBJECTIVES

GOAL 1: REIMAGINE TEACHING AND LEARNING

Objectives:

- Implement new schedule with long block
- Focus on developing project-based and student-directed curricula
- Continue to build middle school model for language-based programming
- Build capacity for using innovative assessment data to measure the impact of our curricula (including Star 360 and classroom assessment)

GOAL 2: PROVIDE SUPPORTS SO THAT ALL STUDENTS ARE READY AND ABLE TO LEARN

Objectives:

- Create a school-wide approach to building a positive climate and culture, addressing behavioral concerns, and supporting at-risk children
- Professional development in the area of Trauma-free schools and Positive Behavioral Supports
- Expand lunchtime opportunities for students, create a warm and inviting cafe environment
- Build staff skills, programs and space capacity for preventing and intervening unexpected behaviors (e.g. create a mindfulness/wellness space to support programming by wellness, counseling and teaching staff)

GOAL 3: CREATE A CULTURE THAT CULTIVATES THE BEST OF EVERYONE

Objectives:

- Continue staff development programs to establish high performing teams
- Build strong parent partnerships through existing avenues (PTO, School Council, parent volunteers)

• PROGRAM & SERVICES OUTSIDE OF CORE CURRICULUM

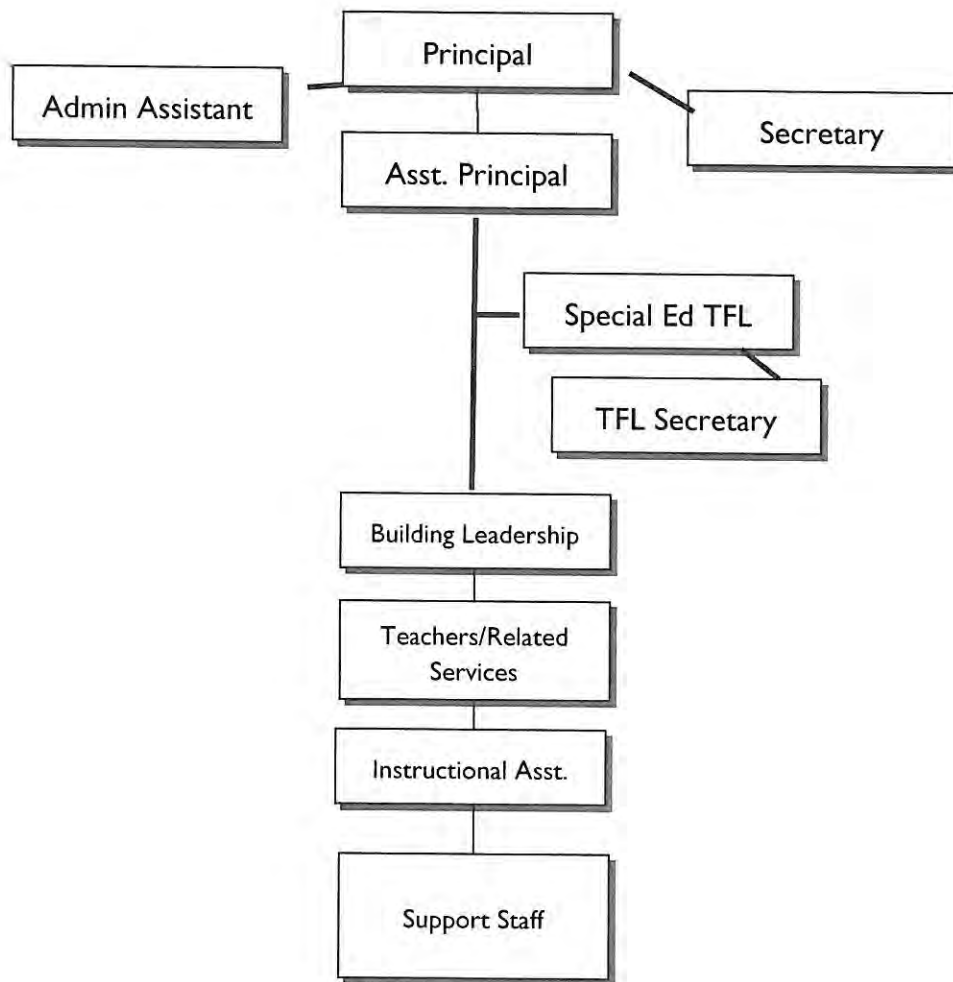
-Exploratory rotation includes: Spanish, Engineering, Music Technology, Chorus, Band, Orchestra, Wellness, Physical Education, Art, and Discovering History

-Supports for all students include: intervention for academic and executive function skill building, stress management classes, social skills groups, counseling, lunch-bunches for peer modeling, responsive disciplinary interventions, library resources, nursing support and intervention, Signs of Suicide Program, Asset Building curriculum, after school extra help, homework club

-Special Education programs include: Language Based Program, Applied Behavioral Analysis Program, Inclusion classes with both co-taught and supported teaching models, speech and language support or intervention, physical and occupational therapies, counseling support and intervention

-After school programs include: Dramatic and musical theater, Model United Nations, Sports (field hockey, cross country, track, volleyball, and open gym), Art club, engineering drop-in space,

R. A. Nock Middle School



R. A. Nock Middle School

Description	FY15 Actual	FY16 Actual	FY17 FTE	FY17 Approved	FY17 Other Funds	FY18 FTE	FY18 Proposed	FY18 Other Funds	Students Served	Increase/ Decrease
Grade 6										
Professional Salaries	\$ 530,264	\$ 555,112	8.0	\$ 570,840		8.0	\$ 590,675			\$ 19,835
Supplies/Materials	\$ 4,000	\$ 3,490		\$ 3,000			\$ 3,500			\$ 500
Total Grade 6	\$ 534,264	\$ 558,602		\$ 573,840			\$ 594,175		188	\$ 20,335
Grade 7										
Professional Salaries	\$ 564,315	\$ 575,333	8.0	\$ 588,680		8.0	\$ 608,123			\$ 19,443
Supplies/Materials	\$ 4,000	\$ 2,791		\$ 3,000			\$ 3,500			\$ 500
Total Grade 7	\$ 568,315	\$ 578,124		\$ 591,680			\$ 611,623		163	\$ 19,943
Grade 8										
Professional Salaries	\$ 557,408	\$ 545,519	8.0	\$ 545,749		8.0	\$ 559,107			\$ 13,358
Supplies/Materials	\$ 4,000	\$ 3,473		\$ 3,000			\$ 3,500			\$ 500
Total Grade 8	\$ 561,408	\$ 548,992		\$ 548,749			\$ 562,607		193	\$ 13,858
World Language										
Professional Salaries	\$ 70,942	\$ 74,355	1.0	\$ 75,842		2.0	\$ 136,640			\$ 60,798
Supplies/Materials	\$ 1,200	\$ -		\$ 500			\$ 11,500			\$ 11,000
Total World Language	\$ 72,142	\$ 74,355		\$ 76,342			\$ 148,140		544	\$ 71,798
Technology										
Professional Salaries	\$ 55,299	\$ 35,577	0.6	\$ 38,332		0.6	\$ 40,313			\$ 1,981
Supplies/Materials	\$ -	\$ 7,335		\$ 600			\$ 600			\$ -
Software	\$ 8,000	\$ 7,009		\$ 4,600			\$ 4,600			\$ -
Equipment Purchase	\$ -	\$ -		\$ 2,028			\$ 18,000			\$ 15,972
Equipment Maintenance	\$ 2,000	\$ -		\$ 1,000			\$ -			\$ (1,000)
Total Technology	\$ 65,299	\$ 49,921		\$ 46,560			\$ 63,513		544	\$ 16,953
Reading Specialist										
Professional Salaries	\$ -	\$ 21,725	0.5	\$ 23,388		0.5	\$ 24,596			\$ 1,208
Total Reading	\$ -	\$ 21,725		\$ 23,388			\$ 24,596			\$ 1,208
Music										
Professional Salaries	\$ 91,840	\$ 98,923	1.5	\$ 103,764		1.5	\$ 106,647			\$ 2,883
Supplies/Materials	\$ -	\$ -		\$ 500			\$ 500			\$ -
Band	\$ 1,500	\$ 539		\$ -						\$ -
Chorus	\$ 1,500	\$ 700		\$ -						\$ -
Memberships	\$ 1,000	\$ 137		\$ 1,000			\$ 1,000			\$ -
Equipment Maintenance	\$ 1,000	\$ 335		\$ 1,000			\$ 1,000			\$ -
Training/Expeditionary Learn.	\$ 2,000	\$ 1,770		\$ 1,500			\$ 1,500			\$ -
Equipment Purchase/Rental	\$ 1,781	\$ -		\$ 500			\$ 500			\$ -
Total Music	\$ 100,621	\$ 102,404		\$ 108,264			\$ 111,147		544	\$ 2,883
Art										
Professional Salaries	\$ 48,048	\$ 50,600	1.2	\$ 71,026		1.2	\$ 75,023			\$ 3,997
Supplies/Materials	\$ 4,000	\$ 5,890		\$ 6,000			\$ 7,500			\$ 1,500
Total Art	\$ 52,048	\$ 56,490		\$ 77,026			\$ 82,523			\$ 5,497
Physical Education										
Professional Salaries	\$ 125,492	\$ 130,285	1.8	\$ 133,928		1.8	\$ 139,513			\$ 5,585
Supplies/Materials	\$ 3,719	\$ 1,500		\$ 500			\$ 500			\$ -
Equipment Purchase	\$ 4,000	\$ 2,861		\$ 4,000			\$ 4,000			\$ -
Total Physical Education	\$ 133,211	\$ 134,646		\$ 138,428			\$ 144,013		544	\$ 5,585
Special Education										
Professional Salaries	\$ 876,450	\$ 939,822	12.7	\$ 859,373		12.7	\$ 885,097			\$ 25,724
OT/PT			0.7	\$ 53,556		0.9	\$ 67,246			\$ 13,690
Aides	\$ 269,690	\$ 234,216	11.0	\$ 228,043		11.0	\$ 251,110			\$ 23,067
Supplies/Materials	\$ 3,982	\$ 2,852		\$ 3,000			\$ 3,500			\$ 500
Total Special Education	\$ 1,150,122	\$ 1,176,890		\$ 1,143,972			\$ 1,206,953		77	\$ 62,981
Instructional Materials										
IMC Aide	\$ 10,167	\$ 14,535	0.4	\$ 9,100		0.4	\$ 9,292			\$ 192
General Supplies	\$ 13,000	\$ 20,557		\$ 17,000			\$ 30,000			\$ 13,000
Materials	\$ 3,000	\$ 236		\$ 3,000			\$ 3,000			\$ -
Equipment Maintenance	\$ 35,000	\$ 33,756		\$ 35,000			\$ 35,000			\$ -
Total Instructional Materials	\$ 61,167	\$ 69,084		\$ 64,100			\$ 77,292			\$ 13,192

Description	FY15	FY16	FY17	FY17	FY17	FY18	FY18	FY18	Increase/ Decrease
	Actual	Actual	FTE	Approved	Other Funds	FTE	Proposed	Other Funds	
Guidance									
Professional Salaries	\$ 69,370	\$ 117,250	2.0	\$ 123,612		2.0	\$ 130,832		\$ 7,220
Supplies/Materials	\$ 1,800	\$ -		\$ -					\$ -
Total Guidance	\$ 71,170	\$ 117,250		\$ 123,612			\$ 130,832	544	\$ 7,220
Pre-Engineering									
Professional Salaries	\$ 68,948	\$ 44,785	1.0	\$ 77,884		1.0	\$ 79,246		\$ 1,362
Supplies/Materials	\$ 6,550	\$ 5,511		\$ 4,000			\$ 4,500		\$ 500
Software	\$ 1,500	\$ 1,488		\$ 1,500			\$ 1,500		\$ -
Equipment Purchase	\$ -	\$ -		\$ 2,000			\$ 2,000		\$ -
General Supplies	\$ 2,450	\$ 1,949		\$ 4,000			\$ 4,500		\$ 500
Total Pre-Engineering	\$ 79,448	\$ 53,733		\$ 89,384			\$ 91,746		\$ 2,362
Library									
Textbooks	\$ 3,500	\$ 1,281		\$ 2,024			\$ 2,500		\$ 476
Professional Salaries	\$ 37,992	\$ 38,945	0.5	\$ 40,692		0.5	\$ 41,404		\$ 712
Supplies/Materials	\$ 3,500	\$ 1,052		\$ -			\$ 1,000		\$ 1,000
Software	\$ 3,000	\$ 3,211		\$ 3,700			\$ 4,000		\$ 300
Publications	\$ 2,000	\$ 619		\$ 1,000			\$ 1,000		\$ -
Memberships	\$ 1,000	\$ -		\$ -					\$ -
Equipment Maintenance	\$ 3,000	\$ 831		\$ -					\$ -
Total Library	\$ 53,992	\$ 45,939		\$ 47,416			\$ 49,904	544	\$ 2,488
Student Activities									
Professional Salaries	\$ 13,000	\$ 5,500		\$ 13,000			\$ 13,000		\$ -
Awards	\$ 5,000	\$ 2,979		\$ 3,000			\$ 3,300		\$ 300
Total Student Activity	\$ 18,000	\$ 8,479		\$ 16,000			\$ 16,300		\$ 300
Operation of Plant									
Custodian	\$ 189,687	\$ 225,979	4	\$ 201,239		4	\$ 204,258		\$ 3,019
Uniforms	\$ 700	\$ 700		\$ 700			\$ 700		\$ -
Custodial Supplies	\$ 18,000	\$ 19,864		\$ 20,000			\$ 20,000		\$ -
Electric	\$ 145,000	\$ 113,866		\$ 132,300			\$ 125,000		\$ (7,300)
Gas	\$ 40,000	\$ 30,162		\$ 46,000			\$ 42,000		\$ (4,000)
Telephone	\$ 12,000	\$ 7,452		\$ 12,000			\$ 12,000		\$ -
Equipment Maintenance	\$ 2,000	\$ 115		\$ 2,000			\$ 3,000		\$ 1,000
Equipment Purchase/Rental	\$ 2,000	\$ -		\$ 2,000			\$ 10,000		\$ 8,000
Total Operation of Plant	\$ 409,387	\$ 398,137		\$ 416,239			\$ 416,958		\$ 719
Maintenance of Plant									
Grounds/Other	\$ 15,000	\$ 12,801		\$ 16,000			\$ 7,000		\$ (9,000)
Contracted Services	\$ 15,000	\$ 17,939		\$ 16,000			\$ 18,000		\$ 2,000
Building/Contracted Services	\$ 8,300	\$ 15,769		\$ 20,000			\$ 20,000		\$ -
Total Maintenance of Plant	\$ 38,300	\$ 46,509		\$ 52,000			\$ 45,000		\$ (7,000)
Administration									
Principals	\$ 205,729	\$ 214,370	2.0	\$ 214,041		2.0	\$ 204,000		\$ (10,041)
Secretary	\$ 82,775	\$ 89,320	2.0	\$ 90,896		2.0	\$ 90,918		\$ 22
Supplies/Materials	\$ 2,200	\$ 3,519		\$ 3,500			\$ 3,500		\$ -
Publications	\$ 1,400	\$ 436		\$ 900			\$ 900		\$ -
Memberships	\$ 1,200	\$ 825		\$ 1,200			\$ 1,200		\$ -
Printing	\$ 2,000	\$ 887		\$ 2,000			\$ 2,000		\$ -
Postage	\$ 3,500	\$ 4,690		\$ 3,700			\$ 3,700		\$ -
Equipment Maintenance	\$ 2,000	\$ 683		\$ 2,000			\$ 2,000		\$ -
Equipment Purchase/Rental	\$ 200	\$ 198		\$ 200			\$ 200		\$ -
Total Administration	\$ 301,004	\$ 314,928		\$ 318,437			\$ 308,418		\$ (10,019)
Substitutes									
Fellows						1.0	\$ 16,704		\$ 16,704
Substitutes	\$ 61,600	\$ 35,453		\$ 58,000			\$ 58,000		\$ -
Total Substitutes	\$ 61,600	\$ 35,453		\$ 58,000			\$ 74,704		\$ 16,704
Total Middle School	\$ 4,331,498	\$ 4,391,660	66.9	\$ 4,513,436	\$ -	68.1	\$ 4,760,444	\$ -	\$ 247,008

Summary by Program

Rupert A. Nock Middle School

<u>Programs</u>	<u>Amount Budgeted</u>	<u>Proposed Budget</u>	<u>Difference</u>	<u>% of Change</u>
	<u>FY17</u>	<u>FY18</u>		
Grade 6	\$ 573,840	\$ 594,175	\$ 20,335	3.5%
Grade 7	\$ 591,680	\$ 611,623	\$ 19,943	3.4%
Grade 8	\$ 548,749	\$ 562,607	\$ 13,858	2.5%
World Language	\$ 76,342	\$ 148,140	\$ 71,798	94.0%
Technology	\$ 46,560	\$ 63,513	\$ 16,953	36.4%
Music	\$ 108,264	\$ 111,147	\$ 2,883	2.7%
Art	\$ 77,026	\$ 82,523	\$ 5,497	7.1%
Physical Education	\$ 138,428	\$ 144,013	\$ 5,585	4.0%
Reading Specialist	\$ 23,388	\$ 24,596	\$ 1,208	5.2%
Special Education	\$ 1,143,972	\$ 1,206,953	\$ 62,981	5.5%
Instructional Materials	\$ 64,100	\$ 77,292	\$ 13,192	20.6%
Guidance	\$ 123,612	\$ 130,832	\$ 7,220	5.8%
Tech Ed/Pre-Engineering	\$ 89,384	\$ 91,746	\$ 2,362	2.6%
Library	\$ 47,416	\$ 49,904	\$ 2,488	5.2%
Student Activity Account	\$ 16,000	\$ 16,300	\$ 300	1.9%
Operation of Plant	\$ 416,239	\$ 416,958	\$ 719	0.2%
Maintenance of Plant	\$ 52,000	\$ 45,000	\$ (7,000)	-13.5%
School Administration	\$ 318,437	\$ 308,418	\$ (10,019)	-3.1%
Substitutes/Fellows	\$ 58,000	\$ 74,704	\$ 16,704	28.8%
Totals	\$ 4,513,436	\$ 4,760,444	\$ 247,008	5.47%

NEWBURYPORT HIGH SCHOOL

MISSION STATEMENT

The mission of the Newburyport Public Schools, the port where tradition and innovation converge, is to ensure each student achieves intellectual and personal excellence and is equipped for life experiences through a system distinguished by students, staff, and community who:

- Practice kindness and perseverance
- Celebrate each unique individual
- Value creativity; experiential, rigorous educational opportunities; scholarly pursuits; and life-long learning
- Provide the nurturing environments for emotional, social, and physical growth
- Understand and embrace their role as global citizens.

Position	FY2016 Actual	FY2017 Actual	FY2018 Budgeted
Administration	3	4	4
Clerical	3.8	3.8	3.8
Custodial	6.0	6.0	7.0
Professional Staff	73.4	74.0	73.1
Instructional Assistants	12.0	12.6	12.6
Total Full Time-Equivalents	98.2	101.4	100.5

FY2017 ACCOMPLISHMENTS

- During the 2016-2017 school year, faculty at NHS have been working in professional learning communities (PLC's) focusing on two strands of the district's strategic plan. Teachers have been working on plans to reimagine teaching and learning and providing supports so all students are ready and able to learn. The results and impacts of these collaborative groups will begin to develop during the 2017-2018 school year. Recommendations from each PLC will take place near the end of this school year.
- Our evening flex classes continue to expand in both courses offered and the number of students opting to take our flex course offerings. New for the 2017-2018 school year will be a section of Anatomy and Physiology that had more than the maximum number of students allowed to take the class. Additionally, more than fifty students have signed up for Creative Writing/Poetry Soup that will also be offered during the evening next year. We expanded our Advanced Placement course offerings by including AP Psychology for this school year. We had one section offered in 2016-2017, but will increase the AP Psychology sections to two because of increased student interest for the 2017-2018 school year
- This past year, girls' volleyball was added as a club sport. In the fall of 2017 girls' volleyball will be a fully sanctioned varsity and jayvee sport. The number of our students playing cooperative sports with area high schools also continues to increase strongly. More than sixty percent of our students play on an athletic

team. We expect that percentage to grow as our athletic field improvements have drawn interest from students and the community.

- NHS continues to seek innovative ways to expand academic, athletic, and co-curricular opportunities for our students.

FY2018 GOALS & OBJECTIVES

GOAL 1: PROFESSIONAL LEARNING COMMUNITY

Objectives:

- To continue the PLC work begun during the 2016-2017 school year.
 - Dedicate early release day, faculty meeting and department meeting time for staff to collaboratively work on PLC objectives.

GOAL 2: STUDENT SUPPORT POLICIES

Objectives:

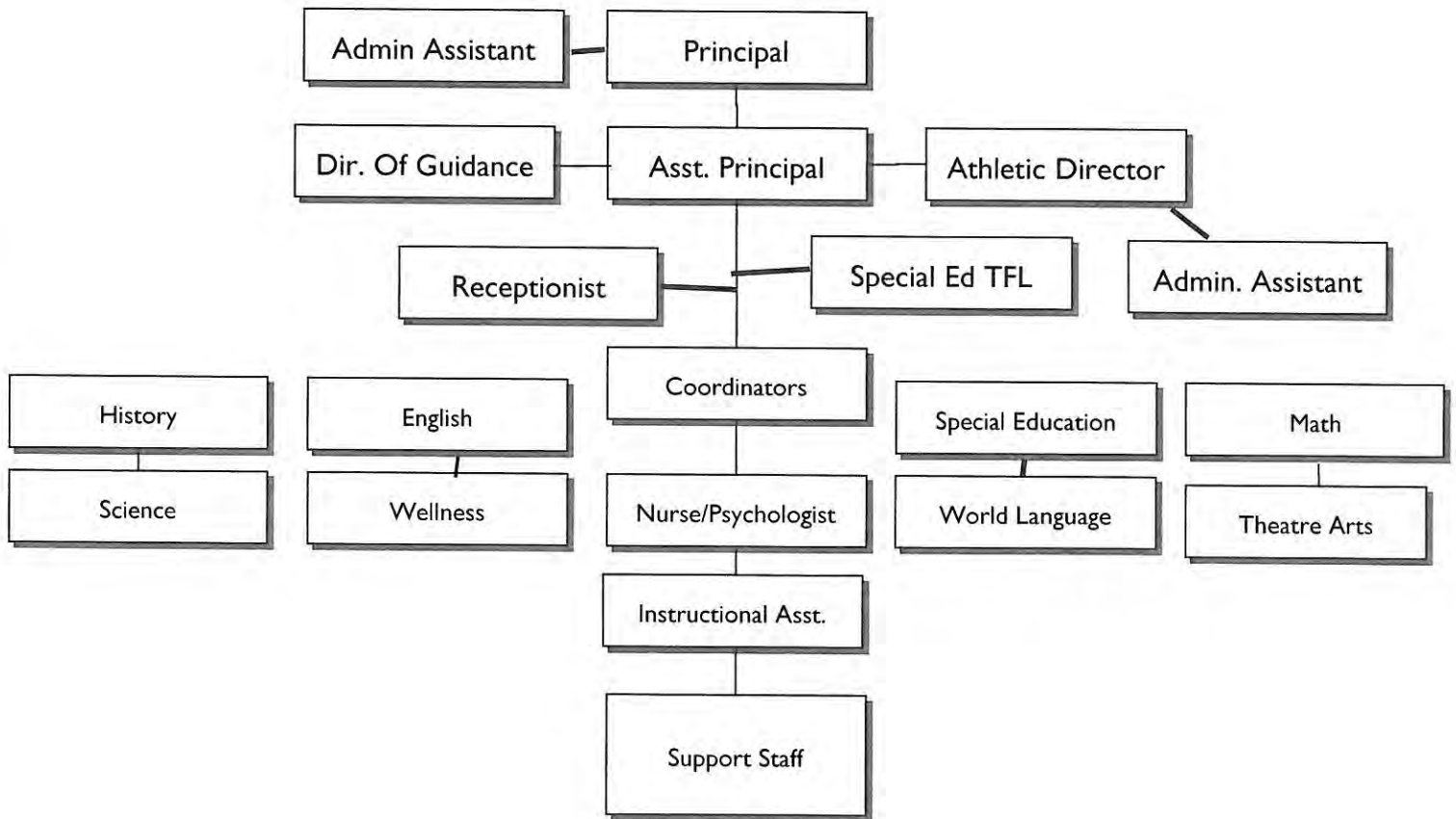
- To continue to develop student support policies and programs that provide support to our struggling students.
 - Continue to develop RTI process
 - Look for ways to utilize our Academy program to support more students.
 - Look for ways to increase our learning lab student capacity.

GOAL 3: LEADERSHIP STRUCTURE

Objectives:

- To allow the High School to adapt to the new leadership structure that will now include High School Coordinators.
 - Repurpose staff meeting objectives.
 - Develop additional lines of communication within the High School.

Newburyport High School



Newburyport High School

	FY15	FY16	FY17	FY17	FY17	FY18	FY18	FY18	Students Served	Increase/ Decrease
<u>English</u>	<u>Actual</u>	<u>Actual</u>	<u>FTE</u>	<u>Revised</u>	<u>Other Funds</u>	<u>FTE</u>	<u>Proposed</u>	<u>Other Funds</u>		
Professional Salaries	\$ 583,106	\$ 570,068	7.9	\$ 579,572		7.9	\$ 555,842		783	\$ (23,730)
Textbooks	\$ -	\$ 878		\$ 6,795			\$ 6,795			\$ -
Computer Purchase	\$ 8,800	\$ 9,049		\$ 9,050			\$ 9,050			\$ -
Publications	\$ -	\$ -		\$ 1,125			\$ 1,125			\$ -
Technology	\$ -	\$ -		\$ -			\$ -			\$ -
Total English	\$ 591,906	\$ 579,995		\$ 596,542			\$ 572,812		783	\$ (23,730)
<u>World Language</u>										
Professional Salaries	\$ 483,329	\$ 508,332	6.6	\$ 508,180		6.7	\$ 527,777			\$ 19,597
Supplies/Materials	\$ 6,037	\$ 2,533		\$ 5,400			\$ 5,400			\$ -
Textbooks	\$ 10,549	\$ 2,597		\$ 3,600			\$ 16,008			\$ 12,408
Equipment Maintenance	\$ 713	\$ 942		\$ 900			\$ 900			\$ -
Total World Language	\$ 500,629	\$ 514,404		\$ 518,080			\$ 550,085		620	\$ 32,005
<u>Math</u>										
Professional Salaries	\$ 643,783	\$ 662,470	9.0	\$ 697,905		9.0	\$ 718,431			\$ 20,526
Supplies/Materials	\$ 1,000	\$ 3,625		\$ 3,600			\$ 16,300			\$ 12,700
Textbooks	\$ 7,425	\$ 6,506		\$ 6,300			\$ 15,000			\$ 8,700
Software							\$ 3,000			\$ 3,000
Total Math	\$ 652,208	\$ 672,602		\$ 707,805			\$ 749,731		878	\$ 41,926
<u>Science</u>										
Professional Salaries	\$ 557,419	\$ 595,759	8.2	\$ 610,796		8.2	\$ 618,656			\$ 7,860
Supplies/Materials	\$ 25,761	\$ 10,690		\$ 13,500			\$ 24,400			\$ 10,900
Textbooks	\$ 5,442	\$ 4,699		\$ 8,100			\$ 35,000			\$ 26,900
Equipment Maintenance	\$ 58	\$ 2,546		\$ 2,700			\$ 3,000			\$ 300
Total Science	\$ 588,680	\$ 613,694		\$ 635,096			\$ 681,056		876	\$ 45,960
<u>Social Studies</u>										
Professional Salaries	\$ 595,046	\$ 640,908	8.0	\$ 609,848		8.0	\$ 614,213			\$ 4,365
Supplies/Materials	\$ 1,000	\$ 293		\$ 450			\$ 6,500			\$ 6,050
Textbooks	\$ 19,200	\$ 10,042		\$ 6,300			\$ 8,800			\$ 2,500
AV Materials	\$ 400	\$ -		\$ -			\$ -			\$ -
Total Social Studies	\$ 615,646	\$ 651,242		\$ 616,598			\$ 629,513		1071	\$ 12,915
<u>Technology</u>										
Supplies/Materials	\$ 7,250	\$ 5,399		\$ 4,500			\$ 4,500			\$ -
Software	\$ 4,000	\$ 2,795		\$ 3,999			\$ 3,950			\$ (49)
Equipment Maintenance	\$ 23,750	\$ 19,835		\$ 18,000			\$ 18,000			\$ -
Total Technology	\$ 35,000	\$ 28,029		\$ 26,499			\$ 26,450			\$ (49)
<u>Business</u>										
Professional Salaries	\$ -	\$ 37,558	0.6	\$ 35,858		0.5	\$ 35,132			\$ (726)
Supplies/Materials							\$ 5,000			\$ 5,000
Textbooks							\$ 5,000			\$ 5,000
Total Business	\$ -	\$ 37,558		\$ 35,858			\$ 45,132			\$ 9,274
<u>Music</u>										
Professional Salaries	\$ 40,984	\$ 60,655	0.8	\$ 60,806		0.8	\$ 59,021			\$ (1,785)
Supplies/Materials	\$ 2,800	\$ 1,339		\$ 1,530			\$ 1,530			\$ -
Software	\$ 777	\$ 1,133		\$ 608			\$ 600			\$ (8)
Memberships	\$ 300	\$ -		\$ 270			\$ 250			\$ (20)
Field Trips	\$ 798	\$ 909		\$ 898			\$ 850			\$ (48)
Equipment Maintenance	\$ 1,000	\$ 1,630		\$ 900			\$ 900			\$ -
Equipment Purchase/Rental	\$ 1,862	\$ -		\$ 900			\$ 900			\$ -
Total Music	\$ 48,521	\$ 65,666		\$ 65,912			\$ 64,051			\$ (1,861)
<u>Art</u>										
Professional Salaries	\$ 224,831	\$ 206,202	3.0	\$ 212,067		3.0	\$ 217,316			\$ 5,249
Supplies/Materials	\$ 13,907	\$ 13,064		\$ 11,250			\$ 14,500			\$ 3,250
Software	\$ 100	\$ 719		\$ 900			\$ 900			\$ -
Equipment Maintenance	\$ 2,532	\$ 713		\$ -			\$ -			\$ -
Total Art	\$ 241,371	\$ 220,697		\$ 224,217			\$ 232,716			\$ 8,499

Description	FY15	FY16	FY17	FY17	FY17	FY18	FY18	FY18	Increase/ Decrease
	Actual	Actual	FTE	Revised	Other Funds	FTE	Proposed	Other Funds	
Special Education									
Professional Salaries	\$ 833,806	\$ 910,352	13.0	\$ 900,896		12.0	\$ 857,577		\$ (43,319)
Speech/Language			0.5	\$ 28,911		0.5	\$ 35,132		\$ 6,221
Reading/Tutor		\$ 21,725	0.5	\$ 23,388		0.5	\$ 24,596		\$ 1,208
Aides	\$ 252,756	\$ 225,779	11.8	\$ 274,261		11.8	\$ 288,872		\$ 14,611
Supplies/Materials	\$ 662	\$ 1,881		\$ 3,150			\$ 9,150		\$ 6,000
Total Special Education	\$ 1,087,223	\$ 1,159,737		\$ 1,230,606			\$ 1,215,327	75	\$ (15,279)
Alternative Education									
Professional Salaries	\$ 142,203	\$ 153,964	2.0	\$ 156,913		2.0	\$ 154,888		\$ (2,025)
Supplies/Materials	\$ 700	\$ 111		\$ 1,080			\$ 1,080		\$ -
Textbooks	\$ 100	\$ -		\$ 500			\$ 500		\$ -
Total Alternative Education	\$ 143,003	\$ 154,075		\$ 158,493			\$ 156,468		\$ (2,025)
Instructional Materials									
Supplies/Materials	\$ 6,433	\$ 3,221		\$ 4,950			\$ 4,950		\$ -
Equipment Maintenance	\$ 48,454	\$ 45,002		\$ 46,000			\$ 46,000		\$ -
Total Instructional Materials	\$ 54,887	\$ 48,223		\$ 50,950			\$ 50,950		\$ -
Guidance									
Professional Salaries	\$ 399,954	\$ 423,392	6.0	\$ 528,348		6.0	\$ 502,470		\$ (25,878)
Secretary	\$ 39,156	\$ 40,029	1.0	\$ 40,817		1.0	\$ 41,219		\$ 402
Supplies/Materials	\$ 2,055	\$ 1,214		\$ 4,140			\$ 4,140		\$ -
Tests	\$ 3,132	\$ 895		\$ 1,800			\$ 1,800		\$ -
Software	\$ 3,388	\$ 5,447		\$ 2,700			\$ 6,000		\$ 3,300
Total Guidance	\$ 447,685	\$ 470,976		\$ 577,805			\$ 555,629		\$ (22,176)
Tech Education									
Professional Salaries	\$ 93,139	\$ 69,514	1.0	\$ 70,904		1.0	\$ 72,144		\$ 1,240
Supplies/Materials	\$ 9,100	\$ 4,240		\$ 10,800			\$ 10,800		\$ -
Textbooks	\$ 1,000	\$ -		\$ 450			\$ 450		\$ -
Computer Purchase	\$ 6,000	\$ 5,971		\$ 8,100			\$ 8,100		\$ -
Total Tech Education	\$ 109,239	\$ 79,725		\$ 90,254			\$ 91,494		\$ 1,240
Library									
Textbooks	\$ 17,509	\$ 8,450		\$ 11,340			\$ 11,300		\$ (40)
Professional Salaries	\$ 64,346	\$ 67,128	1.0	\$ 71,418		1.0	\$ 77,047		\$ 5,629
Aides	\$ 8,221	\$ 10,700	0.8	\$ 11,132		0.8	\$ 14,693		\$ 3,561
General Supplies	\$ 1,690	\$ 1,785		\$ 1,620			\$ 1,600		\$ (20)
Equipment Purchase/Rental	\$ 4,021	\$ 2,090		\$ 2,250			\$ 2,250		\$ -
Total Library	\$ 95,787	\$ 90,152		\$ 97,760			\$ 106,890		\$ 9,130
Student Activities									
Professional Salaries	\$ 2,450	\$ 4,063		\$ 7,000			\$ 7,000		\$ -
Awards	\$ 1,800	\$ 2,856		\$ 6,000			\$ 6,000		\$ -
Graduation/Celebrations	\$ 13,783	\$ 12,347		\$ 16,500			\$ 16,500		\$ -
Total Student Activities	\$ 18,033	\$ 19,266		\$ 29,500			\$ 29,500		\$ -
Athletics									
Transportation	\$ 94,458	\$ 89,131		\$ 101,000			\$ 103,000		\$ 2,000
Professional Salaries	\$ 106,130	\$ 92,600	1.0	\$ 95,880		1.0	\$ 97,798		\$ 1,918
Coaches Salaries	\$ 225,000	\$ 178,911		\$ -	\$ 225,000		\$ -	\$ 225,000	\$ -
Freshman Sports	\$ -	\$ 34,850		\$ -			\$ -		\$ -
Trainer Salary	\$ -	\$ 4,743		\$ 16,000	\$ 8,000		\$ -	\$ 16,000	\$ (8,000)
Supplies/Materials	\$ 6,000	\$ 6,450		\$ 5,850			\$ 5,850		\$ -
Uniforms				\$ 9,000			\$ 9,000		\$ -
Sports Equipment	\$ 18,888	\$ 27,623		\$ 18,000			\$ 20,000		\$ 2,000
Officials	\$ 37,502	\$ 29,947		\$ -	\$ 42,000		\$ 8,000	\$ 34,000	\$ -
Rentals	\$ 31,000	\$ 27,675		\$ 30,600			\$ 34,000		\$ 3,400
Cleaning/Reconditioning	\$ 8,059	\$ 4,774		\$ 6,300			\$ 7,000		\$ 700
Dues/Fees	\$ 13,000	\$ 13,525		\$ 13,050			\$ 14,000		\$ 950
Game Expenses	\$ 25,388	\$ 33,555		\$ 22,500			\$ 40,000		\$ 17,500
Insurance	\$ 9,000	\$ 8,750		\$ 9,000			\$ 9,000		\$ -
Total Athletics	\$ 574,425	\$ 552,534		\$ 327,180	\$ 275,000		\$ 347,648	\$ 275,000	\$ 20,468

Description	FY15	FY16	FY17	FY17	FY17	FY18	FY18	FY18	Increase/ Decrease
	Actual	Actual	FTE	Approved	Other Funds	FTE	Proposed	Other Funds	
Drama									
Professional Salaries	\$ 99,262	\$ 140,898	2.0	\$ 148,642		2.0	\$ 147,764		\$ (878)
Supplies/Materials	\$ 6,550	\$ 1,995		\$ 3,600			\$ 3,600		\$ -
Drama Festival	\$ -	\$ -		\$ 400			\$ 400		\$ -
Total Drama	\$ 105,812	\$ 142,893		\$ 152,642			\$ 151,764		\$ (878)
Wellness									
Memberships	\$ 500	\$ -		\$ -			\$ -		\$ -
Professional Salaries	\$ 353,478	\$ 363,260	5.0	\$ 370,514		5.0	\$ 371,192		\$ 678
Afterschool program	\$ -	\$ -		\$ 6,000			\$ 6,000		\$ -
Supplies/Materials	\$ 15,800	\$ 19,628		\$ 8,100			\$ 20,100		\$ 12,000
Equipment Maintenance	\$ 821	\$ 1,134		\$ 4,339			\$ 4,300		\$ (39)
Equipment Purchase/Rental	\$ 4,500	\$ 10,783		\$ 7,200			\$ 7,200		\$ -
Total Wellness	\$ 375,099	\$ 394,804		\$ 396,153			\$ 408,792	1201	\$ 12,639
Operation of Plant									
Custodian	\$ 278,763	\$ 310,515	6.0	\$ 289,478		7.0	\$ 336,562		\$ 47,084
Uniforms	\$ 700	\$ 430		\$ 700			\$ 800		\$ 100
Custodial Supplies	\$ 20,500	\$ 22,787		\$ 21,000			\$ 21,000		\$ -
Electric	\$ 169,928	\$ 180,769		\$ 186,525			\$ 175,000		\$ (11,525)
Gas	\$ 109,000	\$ 62,191		\$ 96,300			\$ 92,000		\$ (4,300)
Telephone	\$ 13,000	\$ 14,961		\$ 13,000			\$ 13,000		\$ -
Equipment Maintenance	\$ 2,000	\$ 1,963		\$ 2,000			\$ 3,000		\$ 1,000
Equipment Purchase/Rental	\$ 3,500	\$ 12,619		\$ 10,000			\$ 10,000		\$ -
Total Operation of Plant	\$ 597,391	\$ 606,235		\$ 619,003			\$ 651,362		\$ 32,359
Maintenance of Plant									
Supplies/Materials		\$ 107		\$ -			\$ -		\$ -
Grounds/Other	\$ 20,000	\$ 18,723		\$ 20,000			\$ 8,000		\$ (12,000)
Contracted Services	\$ 22,000	\$ 24,903		\$ 20,000			\$ 25,000		\$ 5,000
Building/Contracted Services	\$ 34,172	\$ 25,164		\$ 23,000			\$ 23,000		\$ -
Maintenance of Plant	\$ 76,172	\$ 68,897		\$ 63,000			\$ 56,000		\$ (7,000)
Administration									
Principals	\$ 222,912	\$ 232,752	2.0	\$ 237,408		2.0	\$ 242,155		\$ 4,747
Secretary	\$ 97,042	\$ 108,898	2.8	\$ 123,132		3.0	\$ 120,577		\$ (2,555)
Supplies/Materials	\$ 19,500	\$ 15,333		\$ 14,400			\$ 14,400		\$ -
Publications	\$ 4	\$ -		\$ 2,880			\$ 2,850		\$ (30)
Memberships	\$ 650	\$ 6,330		\$ 2,700			\$ 2,700		\$ -
Security Improvements	\$ -	\$ -		\$ -			\$ -		\$ -
Printing	\$ 50	\$ -		\$ 4,050			\$ 4,050		\$ -
Postage	\$ 6,000	\$ 6,011		\$ 5,400			\$ 5,400		\$ -
Accreditation	\$ 4,380	\$ 650		\$ 360			\$ 9,500		\$ 9,140
Equipment Maintenance	\$ 4,069	\$ 709		\$ 900			\$ 900		\$ -
Total Administration	\$ 354,608	\$ 370,684		\$ 391,230			\$ 402,532		\$ 11,302
Substitutes									
Fellows						1.0	\$ 16,704		\$ 16,704
Substitutes	\$ 70,000	\$ 60,387		\$ 88,500			\$ 70,000		\$ (18,500)
Total Substitutes	\$ 70,000	\$ 60,387		\$ 88,500			\$ 86,704		\$ (1,796)
Virtual High School									
Professional Salaries	\$ 12,500	\$ -		\$ 12,500			\$ 12,500		\$ -
Total Virtual High School	\$ 12,500	\$ -		\$ 12,500			\$ 12,500		\$ -
Total High School	\$ 7,395,824	\$ 7,602,477	100.0	\$ 7,712,183	\$ 275,000	100.2	\$ 7,875,106	\$ 275,000	\$ 162,923

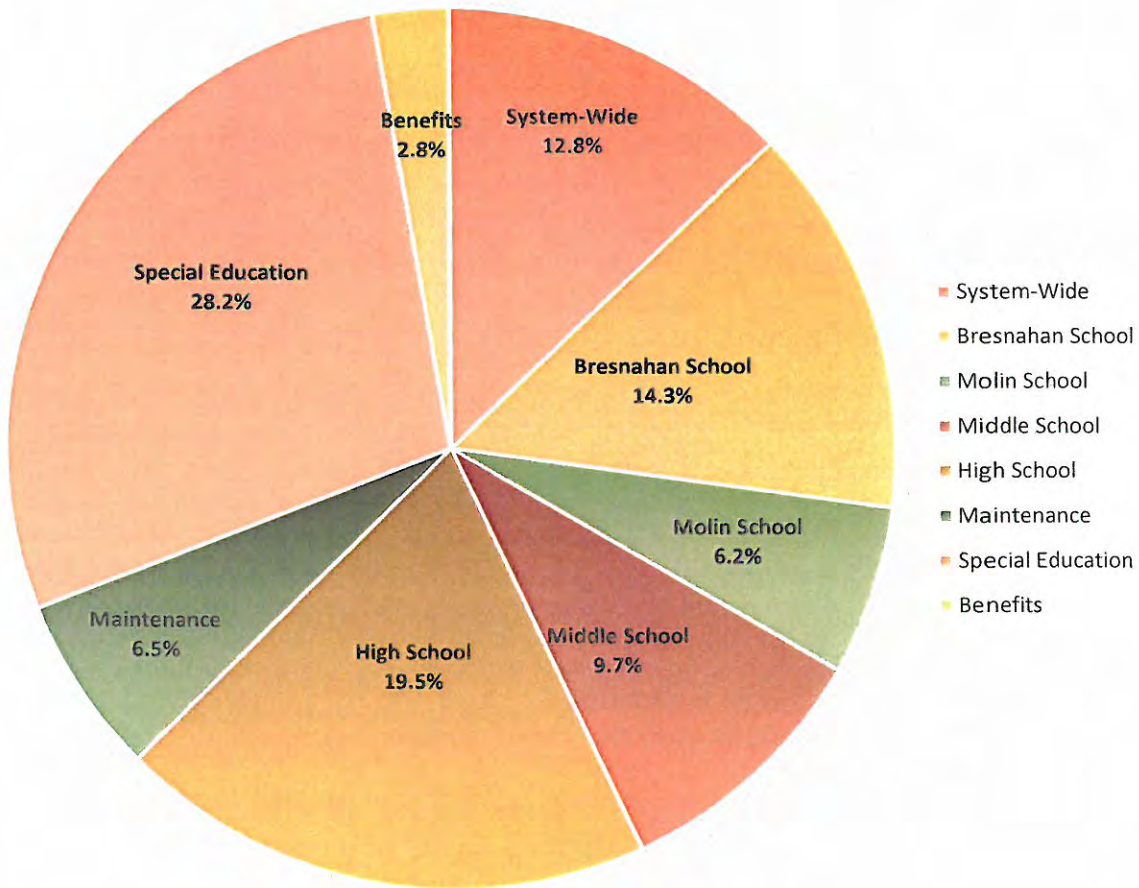
Summary by Program

Newburyport High School

Programs	Amount Budgeted	Proposed Budget	Difference	% of Change
	FY17	FY18		
English	\$ 596,542	\$ 572,812	\$ (23,730)	-4.0%
World Language	\$ 518,080	\$ 550,085	\$ 32,005	6.2%
Mathematics	\$ 707,805	\$ 749,731	\$ 41,926	5.9%
Science	\$ 635,096	\$ 681,056	\$ 45,960	7.2%
Social Studies	\$ 616,598	\$ 629,513	\$ 12,915	2.1%
Technology	\$ 26,499	\$ 26,450	\$ (49)	-0.2%
Business	\$ 35,858	\$ 45,132	\$ 9,274	25.9%
Music	\$ 65,912	\$ 64,051	\$ (1,861)	-2.8%
Art	\$ 224,217	\$ 232,716	\$ 8,499	3.8%
Special Education	\$ 1,230,606	\$ 1,215,327	\$ (15,279)	-1.2%
Alternative Education	\$ 158,493	\$ 156,468	\$ (2,025)	-1.3%
Instructional Materials	\$ 50,950	\$ 50,950	\$ -	0.0%
Guidance	\$ 577,805	\$ 555,629	\$ (22,176)	-3.8%
Tech Ed	\$ 90,254	\$ 91,494	\$ 1,240	1.4%
Library	\$ 97,760	\$ 106,890	\$ 9,130	9.3%
Student Activity Account	\$ 29,500	\$ 29,500	\$ -	0.0%
Athletics	\$ 602,180	\$ 622,648	\$ 20,468	3.4%
Drama/Video	\$ 152,642	\$ 151,764	\$ (878)	-0.6%
Wellness/Physical Ed	\$ 396,153	\$ 408,792	\$ 12,639	3.2%
Operation of Plant	\$ 619,003	\$ 651,362	\$ 32,359	5.2%
Maintenance of Plant	\$ 63,000	\$ 56,000	\$ (7,000)	-11.1%
School Administration	\$ 391,230	\$ 402,532	\$ 11,302	2.9%
Virtual High School	\$ 12,500	\$ 12,500	\$ -	0.0%
Substitutes/Fellows	\$ 88,500	\$ 86,704	\$ (1,796)	-2.0%
			\$ -	
Totals	\$ 7,987,183	\$ 8,150,106	\$ 162,923	2.04%

Newburyport Public Schools FY18 Budget by Cost Center

<i>System-Wide</i>	\$4,090,617	12.8%
<i>Bresnahan School</i>	\$4,558,880	14.3%
<i>Molin School</i>	\$1,981,900	6.2%
<i>Middle School</i>	\$3,091,533	9.7%
<i>High School</i>	\$6,217,417	19.5%
<i>Maintenance</i>	\$2,074,223	6.5%
<i>Special Education</i>	\$8,972,772	28.2%
<i>Benefits</i>	\$881,733	2.8%
Total	\$ 31,869,075	100%



Budget Summary			
<u>Cost by School</u>	<u>FY18 Totals</u>	<u>Salaries FY17</u>	<u>Salaries FY18</u>
High	\$ 8,150,106	\$ 7,086,075	\$ 7,120,278
Middle	\$ 4,760,444	\$ 4,120,984	\$ 4,331,744
Molin	\$ 3,007,952	\$ 2,664,549	\$ 2,869,752
Bresnahan	\$ 6,775,690	\$ 6,301,078	\$ 6,402,234
System-Wide	\$ 9,174,883	\$ 2,814,627	\$ 2,955,510
Total Cost	\$ 31,869,075	\$ 22,987,312	\$ 23,679,518
<i>FY17 Budget</i>	\$ 30,770,951		
Increase	\$ 1,098,124		
Percent of Increase	3.57%		
	FY18	FY17	Increase
<i>Total Salaries</i>	\$ 23,679,518	\$ 22,987,312	\$ 692,206
<i>Total Expenses</i>	\$ 8,189,557	\$ 7,783,639	\$ 405,919
	\$ 31,869,075	\$ 30,770,951	\$ 1,098,124

Appendix F:
Whittier Regional Vocational Technical High School
Budget Detail



NEW ENGLAND
ASSOCIATION
OF SCHOOLS
AND COLLEGES
ACCREDITED MEMBER

Whittier Regional Vocational Technical High School
115 Amesbury Line Road, Haverhill, MA 01830

APPROVED BUDGET 2017 – 2018 (04/12/2017)

Maureen A. Lynch
Superintendent

SCHOOL COMMITTEE

Charles LaBella, Chairperson
Amesbury

Russ Bardsley
Ipswich

Brett Murphy
Vice Chairperson
Newburyport

Paul M. Tucker
Merrimac

Lisa O'Connor
Groveland

David E. Irving
Secretary
Rowley

Johanna True
Newbury

C. Anthony LeSage
Amesbury

Jo-Ann Testaverde, Ed.D
Georgetown

Andy Murphy
West Newbury

Richard P. Early, Jr.
Haverhill

Scott Wood
Haverhill

TBD
Newburyport

Alana Gilbert
Salisbury

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Working on your future



Whittier Regional Vocational Technical High School

115 Amesbury Line Road
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978-373-4101
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www.whittiertech.org

Charles LaBella
Chairperson
School Committee

Maureen A. Lynch
Superintendent

April 13, 2017

Dear Whittier Community Officials:

The booklet contains the 2017-2018 approved budget for the Whittier Regional Vocational Technical High School. At a public hearing on April 12, 2017, the District School Committee approved a total budget of \$ 23,639,578.

Whittier's total budgetary requests were \$ 24,712,594. The Administration and School Committee made reductions totaling \$ 1,073,016 and the School Committee voted to utilize School Choice funds in the amount of \$ 126,900 to arrive at the \$ 23,639,578 fiscal 2018 budget figure. The estimated receipts and recommended expenditures for School Choice are listed on page 22 of this booklet.

The approved FY18 budget of \$ 23,629,578 is an increase of \$906,464 or 3.99% over the FY17 budget of \$ 22,733,114. In addition to the approved FY18 budget, the District Committee has approved a capital assessment for FY18 for the replacement of Boilers, Electrical Panels and renovation of the Greenhouse. The total amount assessed to the 11 communities is \$ 14,273,596, which is an increase of \$ 619,205 or 4.53% greater than FY17. Of this 4.53% increase, 1.37% represents the mandated minimum requirement that each community must provide as determined by the Department of Elementary and Secondary Education. Individual community assessments will vary each year primarily due to enrollments shifts and state minimum contribution and these can be found on page 17 of this budget book.

We respectfully request that you will encourage your community to support this budget and your corresponding assessment. We would like to thank you in advance for your support and cooperation.

If you have any questions on this information, please contact Maureen A. Lynch, Superintendent, or Kara M. Kosmes, Business Manager.

Sincerely,

Charles LaBella
Chairperson, School Committee

Maureen A. Lynch
Superintendent

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**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED BUDGET ACCOUNT TOTALS FY17 - FY18**

<u>FUNCT</u>	<u>FUNCTION TITLE</u>	<u>FY17 BUDGET</u>	<u>FY 18 RECOMMENDED</u>	<u>Change</u>
1000	District Leadership			
1100	School Committee	61,924	64,524	2,600
1200	Superintendent's Office	373,186	368,473	-4,713
		<u>435,110</u>	<u>432,997</u>	<u>-2,113</u>
1400	Finance & Administration	615,083	690,466	75,383
2000	Instruction			
2100	Academic Leadership	565,329	580,005	14,676
2200	School Building Leadership	696,108	704,326	8,218
2300	Instruction Teaching Services	9,491,815	9,766,388	274,573
2400	Instructional Materials	1,245,625	1,222,887	-22,738
2700	Guidance	546,471	542,547	-3,924
2800	Psychological Services	145,108	146,246	1,138
		<u>12,690,456</u>	<u>12,962,399</u>	<u>271,943</u>
3000	Student Services			
3100	Attendance	45,488	40,800	-4,688
3200	Health Services	179,966	185,202	5,236
3310	Operation of School Busses	1,285,632	1,341,116	55,484
3510	Athletics	406,793	419,368	12,575
3520	Student Body	79,000	112,700	33,700
3600	School Security	376,456	403,464	27,008
		<u>2,373,335</u>	<u>2,502,650</u>	<u>129,315</u>
4000	Operations & Maintenance			
4110	Custodial Service	307,601	339,775	32,174
4120	Heating of Building	110,000	110,000	0
4130	Utility Services	708,900	708,900	0
4210	Maintenance of Grounds	40,000	40,000	0
4220	Maintenance of Building	635,640	667,731	32,091
4230	Maintenance of Equipment	48,500	49,000	500
		<u>1,850,641</u>	<u>1,915,406</u>	<u>64,765</u>
5000	Fixed Charges	4,600,654	4,983,115	382,461
6000	Community Services	12,000	12,000	0
7000	Replacement of Equipment	89,085	73,795	-15,290
8000	Long Term Debt	0	0	0
9000	Tuitions	66,750	66,750	0
Total Operational Budget		<u>22,733,114</u>	<u>23,639,578</u>	<u>906,464</u>
	Capital Outlay	795,000	495,000	-300,000
TOTAL GROSS BUDGET		<u>23,528,114</u>	<u>24,134,578</u>	<u>606,464</u>

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2018
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED FY16</u>	<u>ADJUSTED BUDGET - FY17</u>	<u>RECOMMENDED BUDGET - FY18</u>
1000	DISTRICT LEADERSHIP			
1100	School Committee			
1110.5	Supplies & Materials General Supply Items	32	1,100	1,100
1110.6	Other Expenses			
	Travel	3,943	3,500	3,500
	Memberships & Subscriptions	7,674	11,824	11,824
	Meeting Expenses	3,233	4,500	4,500
	Auditing Expenses	33,700	29,500	32,100
	Public Relations	14,758	11,500	11,500
	TOTALS 1106	63,308	60,824	63,424
	TOTALS 1100	63,340	61,924	64,524
1200	Superintendent's Office			
1210.1	Salaries, Professional Superintendent	196,272	171,000	181,403
1210.2	Salaries, Clerical Administrative Assistant	78,574	77,925	79,719
1210.4	Maintenance of Equipment	0	0	0
1210.5	Supplies & Materials			
	Postage & Office Supplies	26,301	25,715	25,715
	Printing & Reproduction	21,627	28,465	28,465
	TOTALS 1210.5	47,928	54,180	54,180

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2018
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED FY16</u>	<u>ADJUSTED BUDGET - FY17</u>	<u>RECOMMENDED BUDGET - FY18</u>
1210.6	Other Expenses			
	Travel & Conferences	10,157	15,700	15,700
	Memberships & Subscriptions	17,094	13,626	13,716
	Advisory Boards	15,255	9,500	9,500
	NEASC & Accreditation	4,380	31,255	14,255
	TOTALS 1210.6	46,886	70,081	53,171
	TOTALS - 1200	369,660	373,186	368,473
	TOTALS - 1000	433,000	435,110	432,997

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2018
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED FY16</u>	<u>ADJUSTED BUDGET - FY17</u>	<u>RECOMMENDED BUDGET - FY18</u>
1400	FINANCE & ADMINISTRATION			
1410	Business & Finance			
1410.1	Salaries, Professional			
	Business Manager	139,286	136,500	139,230
	Comptroller	59,160	60,343	62,050
	TOTALS 1410.1	<u>198,446</u>	<u>196,843</u>	<u>201,280</u>
1410.2	Salaries, Clerical			
	Accounts Payable Clerk	47,048	47,989	48,949
	Payroll Clerk (80%)	40,800	41,616	42,448
	Business Office Clerks	50,546	44,789	45,793
	Treasurer	15,300	15,606	15,918
	TOTALS 1410.2	<u>153,694</u>	<u>150,000</u>	<u>153,108</u>
	TOTAL 1410	352,140	346,843	354,388
1420	Human Resource & Benefits			
1420.2	Salaries, Clerical			
	Personnel Clerk	51,679	50,000	53,550
	Payroll Clerk (20%)	10,200	10,404	10,612
	TOTALS 1420.2	<u>61,879</u>	<u>60,404</u>	<u>64,162</u>
1420.4	Advertising	8,909	7,500	7,500
	TOTALS 1420	70,788	67,904	71,662
1430	Legal Services			
1430.4	Contracted Services			
	School Attorney	46,316	10,000	10,000
	Negotiator	0	10,000	10,000
	TOTALS 1430.4	<u>46,316</u>	<u>20,000</u>	<u>20,000</u>

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2018
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED</u> <u>FY16</u>	<u>ADJUSTED</u> <u>BUDGET - FY17</u>	<u>RECOMMENDED</u> <u>BUDGET - FY18</u>
	TOTALS 1430	46,316	20,000	20,000
1450	Information Technology			
1450.1	Salaries, Professional Technology Director	102,000	104,040	106,121
1450.3	Salaries, Other Repair Tech. & Students	81,602	76,296	138,295
	TOTALS 1450	183,602	180,336	244,416
	TOTALS 1400	652,846	615,083	690,466

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2018
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED FY16</u>	<u>ADJUSTED BUDGET - FY17</u>	<u>RECOMMENDED BUDGET - FY18</u>
2000	INSTRUCTION			
2100	Academic Leadership			
2100.1	Salaries, Professional			
	Director of Pupil Personnel	136,166	135,041	137,717
	Curriculum Coordinator	128,274	130,819	133,415
	Vocational Coordinator	128,524	131,069	133,665
	TOTALS 2100.1	392,964	396,929	404,797
2100.2	Salaries, Clerical			
	Secretary to Special Ed	53,655	54,713	55,792
	Secretary Voc. & Curr Coord.	48,684	43,490	45,685
	TOTALS 2100.2	102,339	98,203	101,477
2120.1	Salaries, Professional			
	Cluster Chairs	73,767	70,197	73,731
	TOTALS 2100	569,070	565,329	580,005
2200	School Building Leadership			
2210.1	Salaries, Professional			
	Principal	134,314	136,855	139,573
	Asst. Principals	241,159	243,512	245,786
	Coordinator of Data & Assessment	128,274	130,819	133,415
	In House Suspension	59,963	61,142	62,345
	TOTALS 2210.1	563,710	572,328	581,119
2210.2	Salaries, Clerical			
	Secretary to Principal	52,010	53,040	54,341
	Secretary to Asst. Principals	35,502	43,490	41,616
	TOTALS 2210.2	87,512	96,530	95,957
2210.4	Contracted Services			

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2018
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED</u> <u>FY16</u>	<u>ADJUSTED</u> <u>BUDGET - FY17</u>	<u>RECOMMENDED</u> <u>BUDGET - FY18</u>
2210.5	Answering Service & Maintenance	5,500	6,500	6,500
	Supplies & Materials	14,448	16,000	16,000
2210.6	Other Expenses			
	Travel & Memberships	1,961	4,000	4,000
	School Council	400	750	750
	TOTALS 2210.6	2,361	4,750	4,750
	TOTALS 2200	673,531	696,108	704,326
2300	Instruction Teaching Services			
2305.1	Salaries, Professional			
	Instructional	7,823,112	8,167,565	8,432,897
	Instructional, Special Needs	828,206	854,570	845,647
	TOTALS 2305.1	8,651,318	9,022,135	9,278,544
2325.3	Salaries, Substitutes	104,135	100,000	100,000
2330.3	Salaries, Teacher Aides			
	Teacher Aides	29,571	86,300	109,650
	Teacher Aides, Special Needs	59,708	69,668	62,622
	TOTALS 2330.3	89,279	155,968	172,272
2340.1	Salaries, Professional			
	Instructional Media Specialist	91,890	93,712	95,572
2351.6	Professional Development Expense	155,046	110,000	110,000
2355.3	Professional Development Subs	12,192	10,000	10,000
	TOTALS 2300	9,103,860	9,491,815	9,766,388

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2018
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED FY16</u>	<u>ADJUSTED BUDGET - FY17</u>	<u>RECOMMENDED BUDGET - FY18</u>
2400	Instructional Materials & Equipment			
2410.4	Contracted Services Repair & Maint of A/V Equipment	0	1,000	1,000
2410.5	Supplies & Materials Textbooks	15,953	17,457	16,546
2415.5	Library Books	4,714	10,100	8,350
2415.6	Library/AV Memberships	3,150	3,510	3,510
2420.5	Instructional Equipment	41,836	30,703	31,735
2430.4	Contracted Services Shop Requests	85,233	93,979	91,812
2430.5	Supplies & Materials			
	General Instructional	315,151	321,612	311,149
	Computer Supplies	39,406	50,000	55,000
	General Classroom	13,040	9,750	9,750
	Program Expansion	100	5,000	5,000
	TOTALS 2430.5	367,697	386,362	380,899
2430.6	Other Expenses (Prof publs, memberships, etc.)	24,888	23,710	27,924
2451	Classroom Technology			
2451.4	Contracted Services Software/Hardware Maint	80,474	115,353	139,728
2451.5	Supplies & Materials Computer Equipment	598,333	563,451	521,383
	TOTALS 2400	1,222,278	1,245,625	1,222,887

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2018
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED FY16</u>	<u>ADJUSTED BUDGET - FY17</u>	<u>RECOMMENDED BUDGET - FY18</u>
2700	Guidance			
2710.1	Salaries, Professional			
	Guidance Director	76,441	77,970	79,529
	Guidance Counselors	341,324	337,981	337,988
	School Adjustment Counselor	24,201	65,000	59,510
	Summer Coverage	3,212	10,500	10,500
	TOTALS 2710.1	445,178	491,451	487,527
2710.2	Salaries, Clerical	46,253	52,020	52,020
2710.5	Supplies & Materials			
	Reference & Test Materials	704	1,000	1,000
	Recruitment Brochures	3,664	2,000	2,000
	TOTALS 2710.5	4,368	3,000	3,000
2710.6	Other Expenses			
	Travel & Memberships	199	0	0
	TOTALS 2700	495,998	546,471	542,547
2800	Psychological Services			
2800.1	Salaries, Professional			
	School Psychologist	76,441	77,970	79,529
	Tutoring	10,488	4,000	4,000
	TOTALS 2800.1	86,929	81,970	83,529
2800.4	Contracted Services	49,854	42,275	42,275
2800.5	Supplies & Materials	12,112	20,863	20,442
2800.6	Equipment	0	0	0
	TOTALS 2800	148,895	145,108	146,246

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2018
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED FY16</u>	<u>ADJUSTED BUDGET - FY17</u>	<u>RECOMMENDED BUDGET - FY18</u>
	TOTALS 2000	12,213,632	12,690,456	12,962,399
3000	STUDENT SERVICES			
3100	Attendance			
3100.1	Salaries, Professional Attendance Monitor	44,596	45,488	40,800
	TOTALS 3100	44,596	45,488	40,800
3200	Health Services			
3200.1	Salaries, Professional School Nurses	152,344	153,268	158,186
3200.4	Contracted Services School Physician Laundry/Medical Waste	15,416 0	15,918 1,500	16,236 1,500
	TOTALS 3204.4	15,416	17,418	17,736
3200.5	Supplies & Materials	7,144	9,000	9,000
3200.6	Other Expenses Memberships	1,647	280	280
	TOTALS 3200	176,551	179,966	185,202
3310	Operation of School Buses			
3310.1	Salaries, Professional Coordinator of Transportation	65,584	66,896	68,234
3310.3	Salaries, Other Bus Drivers Mechanics Security/Bus Drivers (50%)	457,358 130,056 23,751	547,035 128,976 48,866	583,434 134,345 25,291

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2018
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED</u> <u>FY16</u>	<u>ADJUSTED</u> <u>BUDGET - FY17</u>	<u>RECOMMENDED</u> <u>BUDGET - FY18</u>
	TOTALS 3310.3	611,165	724,877	743,070
3310.4	Contracted Services	32,934	5,000	0
3310.5	Supplies & Materials			
	General Supply Items	86,369	92,000	92,000
	Fuel, Oil, Lubricants	72,049	145,950	146,211
	Equipment	10,174	2,500	2,500
	TOTALS 3310.5	168,592	240,450	240,711
3310.6	Other Expenses			
	Licensing & Physicals	2,065	7,000	5,000
	Insurance, Health	69,924	69,749	69,901
	Insurance, Buses	29,284	27,980	30,000
	Insurance, Workers Comp	19,709	24,465	17,200
	Leasing Expense	119,381	119,215	167,000
	TOTALS 3310.6	240,363	248,409	289,101
	TOTALS 3310	1,118,638	1,285,632	1,341,116
3510	Athletics			
3510.1	Salaries, Professional			
	Athletic Director & Equipment Tech	27,618	27,076	27,617
	Coaches	179,498	173,253	186,752
	Trainer	27,299	26,764	27,299
	Transportation	18,260	18,500	18,500
	TOTALS 3510.1	252,675	245,593	260,168
3510.4	Contracted Services			
	Officials	39,833	42,000	42,000
	Police	3,609	6,000	4,000
	Reconditioning of Equipment	30,505	16,000	24,000
	TOTALS 3510.4	73,947	64,000	70,000
3510.5	Supplies, Sporting Goods & First Aid	45,401	82,200	74,200

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2018
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED FY16</u>	<u>ADJUSTED BUDGET - FY17</u>	<u>RECOMMENDED BUDGET - FY18</u>
3510.6	Memberships, Clinics & Travel	15,110	15,000	15,000
	TOTALS 3510	387,133	406,793	419,368
3520	Student Body			
3520.1	Salaries, Class & Club Advisors, Other Stipends	38,534	45,000	67,000
3520.6	Other Expenses			
	VICA, Skills USA	53,819	25,000	36,700
	Graduation Expenses	9,000	9,000	9,000
	TOTALS 3520.6	62,819	34,000	45,700
	TOTALS 3520	101,353	79,000	112,700
3600	School Security			
3600.1	Salaries, Supervisor of Security	40,803	41,599	42,411
3600.3	Salaries, Other			
	Monitors	23,950	54,750	85,424
	Security/Bus Drivers (50%)	33,935	41,867	25,291
	Security Special Events	15,604	7,000	7,000
	TOTALS 3600.3	73,489	103,617	117,715
3600.4	Contracted Services			
	Security Contract	139,141	124,440	135,000
	School Resource Officer	73,532	76,900	78,438
	TOTALS 3600.4	212,673	201,340	213,438
3600.5	Supplies & Materials	5,686	5,000	5,000
3600.6	Repairs Security Equipment	11,498	24,900	24,900
	TOTALS 3600	344,149	376,456	403,464
	TOTALS 3000	2,172,420	2,373,335	2,502,650

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2018
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED FY16</u>	<u>ADJUSTED BUDGET - FY17</u>	<u>RECOMMENDED BUDGET - FY18</u>
4000	OPERATIONS/MAINTENANCE			
4110	Custodial Services			
4110.3	Salaries, Summer Maintenance	0	0	27,775
4110.4	Contracted Services. Cleaning Contract	261,980	307,601	312,000
	TOTALS 4110	261,980	307,601	339,775
4120	Heating of Building			
4120.4	Contracted Services-Natural/Propane Gas	90,902	110,000	110,000
	TOTALS 4120	90,902	110,000	110,000
4130.4	Utility Services			
	Water	10,910	10,000	10,000
	Sewerage Treatment	38,233	35,000	35,000
	Septic Service	1,290	6,000	6,000
	Refuse Removal	24,362	35,000	35,000
	Telephone	25,563	67,900	67,900
	Hazardous Waste Removal	32,760	40,000	40,000
	Electrical Service	478,138	500,000	500,000
	TOTALS 4130.4	611,256	693,900	693,900
4130.5	Supplies & Matierals	9,488	15,000	15,000
	TOTALS 4130	620,744	708,900	708,900
4210	Maintenance of Grounds			
4210.3	Salaries, Overtime & Snow	13,667	15,000	15,000
4210.5	Supplies & Materials			

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2018
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED</u> <u>FY16</u>	<u>ADJUSTED</u> <u>BUDGET - FY17</u>	<u>RECOMMENDED</u> <u>BUDGET - FY18</u>
	Ice Melt, Sand, Fertilizer	26,333	25,000	25,000
	TOTALS 4210	40,000	40,000	40,000
4220	Maintenance of Buildings			
4220.1	Salaries, Plant Facilities Manager	97,418	99,606	101,583
4220.3	Salaries, Other			
	Forer Stipend	5,296	5,706	10,908
	Maintenance "B"	298,629	315,151	323,728
	Shift Differential	0	5,677	5,677
	STP Stipend	4,250	4,250	4,335
	TOTALS 4220.3	308,175	330,784	344,648
4220.4	Contracted Services	30,982	50,500	54,000
4220.5	Supplies & Materials			
	Electrical, Paint, Plumbing, Etc	79,512	90,000	90,000
	Office Supplies	3,086	2,000	2,000
	Equipment	36,261	10,250	5,000
	TOTALS 4220.5	118,859	102,250	97,000
4220.6	Other Expenses			
	Repair & Replacement	53,885	50,000	68,000
	Travel & Seminars	99	2,500	2,500
	TOTALS 4220.6	53,984	52,500	70,500
	TOTALS 4220	609,418	635,640	667,731
4230	Maintenance of Equipment			
4230.4	Contracted Services			
	Maint/Rpr of Building & Equipment	107,544	41,000	41,000
	Maint/Rpr of Vehicles	3,079	7,500	8,000
	TOTALS 4230	110,623	48,500	49,000

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2018
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED</u> <u>FY16</u>	<u>ADJUSTED</u> <u>BUDGET - FY17</u>	<u>RECOMMENDED</u> <u>BUDGET - FY18</u>
	TOTALS 4000	1,733,667	1,850,641	1,915,406
5000	FIXED CHARGES			
5100.5	Other Expenses			
	Retirement Program	555,211	577,257	645,317
	Employee Separation Costs	0	13,500	11,940
	Annuities	22,014	21,500	26,500
	TOTALS 5100	577,225	612,257	683,757
5200.6	Other Expenses			
	Health Insurance-active employees	2,046,246	2,380,168	2,516,822
	Health Insurance - retiree	778,685	904,400	1,028,802
	Dental Insurance -active employees	88,924	98,563	114,867
	Medicare	200,597	201,846	206,983
	Life/Disability Insurance	1,992	2,500	4,550
	Student Accident	18,328	15,300	15,500
	Package Insurance	103,924	95,500	99,500
	Worker's Compensation	81,216	72,335	84,169
	Umbrella	9,717	28,400	29,700
	Treasurer's Bond	661	700	700
	School Board Indemnity	3,984	4,100	4,100
	Automotive	5,511	7,520	6,800
	Unemployment	58,604	106,000	106,000
	OPEB - Liability Trust Fund	0	0	0
	Employment Practices Liability	16,059	16,700	16,500
	Disability Insurance	3,500	3,570	3,570
		3,417,948	3,937,602	4,238,563
5250.6	OPEB Liability Reserve	0	0	10,000
	TOTALS 5200	3,417,948	3,937,602	4,248,563
5300.4	Rental of Equipment			
	Postage Meter	2,113	3,800	3,800
	Copy Machines	43,142	46,995	46,995

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2018
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED FY16</u>	<u>ADJUSTED BUDGET - FY17</u>	<u>RECOMMENDED BUDGET - FY18</u>
	TOTALS 5300	45,255	50,795	50,795
	TOTALS 5000	4,040,428	4,600,654	4,983,115
6000	COMMUNITY SERVICES AND STAFF DEVELOPMENT			
6200.5	Supplies & Materials Office, Flyers, Postage	6,161	12,000	12,000
	TOTALS 6000	6,161	12,000	12,000
7000	REPLACEMENT OF EQUIPMENT			
7400	Replacement of Equipment	64,950	89,085	73,795
	TOTALS 7000	64,950	89,085	73,795
9000	TUITIONS TO OTHER SCHOOLS			
9100	Tuitions to Mass Schools	25,546	6,750	6,750
9110	Tuition School Choice Out	24,941	38,000	38,000
9400	Tuitions to Collaboratives	24,949	22,000	22,000
	TOTALS 9000	75,436	66,750	66,750
TOTAL BUDGET		21,392,540	22,733,114	23,639,578

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
TOTAL ASSESSMENTS FOR FY 2018**

Required Net School Spending	19,717,968
Other Assessments, Transportation and Community Education	1,341,116
Long Term Debt Assessment	-
Capital Assessment	495,000
Other Educational Assessment	<u>2,580,494</u>
Gross Budget	24,134,578

Less Revenues To Be Applied:

Chapter 70 aid	9,190,424	
E and D	0	
Transportation	<u>670,558</u>	<u>9,860,982</u>

Total Assessments 14,273,596

	<u>Minimum Contribution</u>	<u>Other Assessments</u>	<u>Long-term Debt Assessments</u>	<u>Capital Assessments</u>	<u>Other Educational Assessments</u>	<u>Total Assessments</u>
Amesbury	754,101	38,770	-	50,493	149,198	992,562
Georgetown	494,284	22,934	-	34,386	88,258	639,862
Groveland	749,584	37,678	-	21,388	144,995	953,645
Haverhill	5,514,024	439,029	-	195,352	1,689,509	7,837,914
Ipswich	374,768	15,290	-	44,117	58,839	493,014
Merrimac	702,890	37,678	-	19,262	144,995	904,825
Newbury	363,269	14,744	-	18,434	56,737	453,184
Newburyport	425,331	17,474	-	58,100	67,244	568,149
Rowley	253,833	10,375	-	19,150	39,926	323,284
Salisbury	589,845	24,027	-	19,262	92,461	725,595
West Newbury	305,615	12,559	-	15,056	48,332	381,562
TOTALS	<u><u>10,527,544</u></u>	<u><u>670,558</u></u>	<u><u>-</u></u>	<u><u>495,000</u></u>	<u><u>2,580,494</u></u>	<u><u>14,273,596</u></u>

WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL

**REQUIRED NET SCHOOL SPENDING
FY 2018**

Required Net School Spending	19,717,968
Less: Chapter 70 Aid	<u>9,190,424</u>
Net Minimum Contribution	<u><u>10,527,544</u></u>
Member Municipalities:	
Amesbury	754,101
Georgetown	494,284
Groveland	749,584
Haverhill	5,514,024
Ipswich	374,768
Merrimac	702,890
Newbury	363,269
Newburyport	425,331
Rowley	253,833
Salisbury	589,845
West Newbury	<u>305,615</u>
TOTALS	<u><u>10,527,544</u></u>

WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL

**OTHER ASSESSMENTS
FY 2018**

Transportation	1,341,116
Less: Transportation Revenue to be Applied	<u>670,558</u>
Net Assessment	<u><u>670,558</u></u>

	FY16 PUPILS/% OF CONTRIBUTION FOR COMPARISON ONLY				
	<u>PUPILS 10/1/2015</u>	<u>PERCENT OF CONTRIBUTION</u>	<u>PUPILS 10/1/2016</u>	<u>PERCENT OF CONTRIBUTION</u>	
MEMBER MUNICIPALITIES:					
Amesbury	71	5.80%	71	5.78%	38,770
Georgetown	38	3.10%	42	3.42%	22,934
Groveland	77	6.29%	69	5.62%	37,678
Haverhill	795	64.95%	804	65.47%	439,030
Ipswich	27	2.21%	28	2.28%	15,290
Merrimac	73	5.96%	69	5.62%	37,678
Newbury	27	2.21%	27	2.20%	14,744
Newburyport	24	1.96%	32	2.61%	17,474
Rowley	20	1.63%	19	1.55%	10,375
Salisbury	51	4.17%	44	3.58%	24,027
West Newbury	21	1.72%	23	1.87%	12,559
TOTALS	1224	100.00%	1228	100.00%	670,558

WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL

**OTHER EDUCATIONAL ASSESSMENTS
FY 2018**

Other Educational Assessments	2,580,494
Less: E and D Transfer to Reduce Assessments	<u>0</u>
Total Other Educational Assessments	<u><u>2,580,494</u></u>

	FY16 PUPILS/% OF CONTRIBUTION FOR COMPARISON ONLY				
	<u>PUPILS 10/1/2015</u>	<u>PERCENT OF CONTRIBUTION</u>	<u>PUPILS 10/1/2016</u>	<u>PERCENT OF CONTRIBUTION</u>	
MEMBER MUNICIPALITIES:					
Amesbury	71	5.80%	71	5.78%	149,198
Georgetown	38	3.10%	42	3.42%	88,258
Groveland	77	6.29%	69	5.62%	144,995
Haverhill	795	64.95%	804	65.47%	1,689,509
Ipswich	27	2.21%	28	2.28%	58,839
Merrimac	73	5.96%	69	5.62%	144,995
Newbury	27	2.21%	27	2.20%	56,737
Newburyport	24	1.96%	32	2.61%	67,244
Rowley	20	1.63%	19	1.55%	39,926
Salisbury	51	4.17%	44	3.58%	92,461
West Newbury	21	1.72%	23	1.87%	48,332
TOTALS	1224	100.00%	1228	100.00%	2,580,494

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
CAPITAL COSTS ASSESSMENTS
FY 2018**

Assessed as a Capital Cost

7000 Asset Acquisition

Boiler replacements	195,000
Electrical panel replacements	225,000
Greenhouse repair	75,000
Less: E and D	<u>0</u>
Total Capital Cost Assessment	495,000

<u>MEMBER MUNICIPALITIES</u>	<u>Resident Pupils 10/1/2016</u>	<u>%</u>	<u>Capital Cost Assessment</u>
Amesbury	2257	10.20%	50,493
Georgetown	1537	6.95%	34,386
Groveland	956	4.32%	21,388
Haverhill	8732	39.46%	195,351
Ipswich	1972	8.91%	44,117
Merrimac	861	3.89%	19,262
Newbury	824	3.72%	18,434
Newburyport	2597	11.74%	58,100
Rowley	856	3.87%	19,150
Salisbury	861	3.89%	19,262
West Newbury	673	3.04%	15,056
TOTAL	<u>22126</u>	<u>100.00%</u>	<u>495,000</u>

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
Proposed School Choice Expenditures FY18**

FY18

Estimated School Choice Receipts to be Received during FY18	<u>150,000</u>	*
Total Estimated Available	<u>150,000</u>	

Proposed Expenditures:

Salary

Transportation	28,000	
Summer stipends (MCAS, etc)	45,000	
Prof Dev stipends (loss of grant)	<u>28,400</u>	
	101,400	

Expense

Transportation Other Costs	7,500	
Supplies to re-open greenhouse program	<u>18,000</u>	
	25,500	

TOTAL PROPOSED EXPENDITURES	<u>126,900</u>	
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*30 Students Received/4 Students Sending