



Triton Regional School District

Respect - Integrity - Excellence for All

District Office

&

General District Wide Operations



*Fiscal Year 2020
Budget Request*



Triton Regional School District

District: District Wide Requests

The FY2019 (current year) budget development process this past winter and spring of 2018 proved to be an incredibly challenging season. With indicators early in our projections that we were going to see a perfect storm of unexpected increases in costs, we adjusted our proposals to focus on sustaining the existing programs we have, focusing any new spending on strategic investments aimed at reducing future costs. The final budget as approved in June for the 2018/2019 school year took us even further backwards, and without relief from the Commonwealth, still proved to be incredibly challenging for our towns to support. Proposals to make strategic investments that would avoid future costs were not funded, and in the end, we reduced staffing and service levels below what was provided for students in the 2017/2018 school year. In doing so, we have decreased our programming and limited the breadth of access for all students in our schools.

We have assessed our current situation now that the dust has settled from last year's process, and now look to next year and the FY20 budget. While the final funding plan for FY19 (current year) was nowhere close to ideal, we have found a way forward that is workable. ***While there are extensive needs in regards to providing our students with even an adequate learning experience, and a reality that services funded at current levels will very likely not yield the improved results for kid that we desire, our primary concern looking to next year is maintaining programs and staffing as they exist today, without any further reductions or cuts.***

The reality is that costs for educating children continue to rise, and this is a challenge faced by all public schools, including those locally and across the country. There is not a single data point that we can point to as the sole purpose of these increases, rather myriad complicating factors that combined, create unsustainable increases for local cities and towns. This is the reason that a "Level Services Budget," meaning providing the same level of services in the subsequent year, costs more year over year without an increase in actual programs or opportunities for our students.

Some of the factors driving these unavoidable increases include:

- **Cost of healthcare.** This isn't unique to education, as the costs of healthcare in our country are crippling budgets for private, public, and federal entities alike! We are currently in negotiations with employee groups to further refine our benefit plans to ensure we have the most affordable, high quality benefit plans to offer.
- **Cost of Technology.** The use of technology is now infused into everything we do as individuals and as local and global citizens, and that is true for the educational experience as well. Students need to be prepared for a workforce that demands technological competency, so our systems and processes need to keep them current with those skillsets. In comparison to educational costs just 10 to 20 years ago, this has brought new requirements for staffing, for servers and network infrastructure, for software, and for devices (Chromebooks, PC's, iPads). In addition, so many of our systems require subscription based services for student and information management and curriculum resources that previously existed in texts and manuals. These are incredible and productive changes, but the demands add hundreds of thousands of dollars in spending each year.



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- **Cost of Specialized Instruction.** The more we learn about how students can achieve and be challenged to meet their true capabilities, and the teaching methodologies that best achieve those results, the more we have adapted to ensure that our instruction matches those best practices. In doing so, we have a need for more highly trained, skilled educators who generally deliver instruction in a smaller student/teacher ratio environment. This includes specific services that are provided under an IEP through Special Education or a 504 Plan, but also includes a student who may be typical and/or high achieving in the whole, but need specific instruction and attention in an area of literacy or mathematical thinking.
- **Cost of Mental Health Services.** There is no question that incidents around mental health in our schools, our state, and across the country are reaching critical levels. Whether speaking about mental health in regards to addiction (resulting or causing), responses to trauma, or generalized anxiety disorders, we have seen a tremendous uptick in the needs of our student body, and required staffing to address those needs. Further, this isn't a trend that appears to be reversing anytime soon.
 - ❖ The previous two bullets (Specialized Instruction and Mental Health) are a major contributor to the question we often hear. With student enrollment dropping in our schools and most others on the north shore, we are often asked why it costs more money each year to educate fewer students. While we have reduced close to 60 classroom teachers over the past 15+ years to adjust for lower enrollments, we have also added almost as many specialized educators, including Special Education teachers, Reading Specialists, Math Specialists, Mental Health Professionals (Psychologist, Social Workers, Adjustment Counselors), and instructional assistants to provide 1:1 support. This is necessary to ensure that *all students* are challenged to meet their potential.

With the framework of just those major contributing factors to increasing costs in mind, the information below gives a **sampling** of programs and staffing that we've been forced to cut or not implement over recent years due to our Federal and State Education funding not keeping up with the reality of education in the 21st century. As stated above, we are NOT recommending these as new costs for FY20 as our hope is to maintain current level services from our current year. However, I wanted to use this as an opportunity to demonstrate the cost saving measures we have been required to take over the recent years to account for the increasing costs, even with the negative impact on student learning. These were made in an attempt to retain high quality educators and specialists in classrooms with our students, as that is the key instructional relationship.



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SAMPLE of Major Programs and Needs Cut or Unfunded in Recent Years (Not Recommended Increases):

Instructional Technology Specialists:

We previously had a dedicated educator focusing on the integration of technology into teaching at each school. These were in place for well over a decade before being cut across all schools in recent years, most recently at the elementary level. At the same time where technology has grown more pervasive and important for the personal and professional lives of our graduates, we have been forced to remove a critical support. Reinstating a Technology Specialist at every school would cost roughly \$375,000, and would provide a tremendous impact on the instructional impact of technology in our classrooms.

Reading and Math Specialists:

As the requirements and expectations for students' performance on high stakes state testing in ELA and Mathematics have taken center stage in the past 20 years, we've been forced to change our delivery model. This has required much more advanced training for classroom teachers, and those expectations require supports. While we still do have Reading and Math Specialists in some capacity across the district, we have reduced the numbers and thus, their ability to be effective in improving our instructional practice as a district. Reinstating full time specialists in all schools would ensure that we can provide necessary interventions for students while coaching and supporting classroom instruction. Cost to fully restore Math and Reading Specialists would be in excess of \$200,000.

Instructional Assistants:

For the fiscal 2019 budget year, we cut 14 instructional assistants. While these positions continue to ebb and flow depending on documented needs on an IEP, this was a marked step back from the level of services we are able to provide our most at risk learners. That said, we are meeting requirements based on IEP services. Restoring all positions from last year's cuts would cost in excess of \$250,000.

District Office Positions:

Over the past decade, several positions have been reduced or eliminated. These include the full time Health Coordinator, a part time Early Childhood Coordinator, the Special Programs Coordinator (Grants, Before/After School, etc), and a halftime payroll clerk. The responsibilities of these roles have all been assumed by existing staff. While these individuals do yeoman's work and do a great job, we are not able to provide the same level of service and oversight with the loss of personnel.

Elementary and Middle School Instrumental Programming:

What was once an opportunity for students to learn an instrument at no cost, with 2 lessons per week starting in the third grade has now morphed into a program that is still effective, but includes a \$100 fee, starts one year later in grade 4, and now only meets for lessons one time per week. I am thrilled that we haven't been forced to remove the programs entirely, but dismayed with the significant decrease in instrument/music opportunities for our students, as the elementary programming lays the foundation for success in later years.



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Foreign Language Instruction:

Once upon a time we began our instruction of world languages in the upper elementary grades. While the elementary program was cut close to 15 years ago, we maintained a complete 2 year offering at our Middle School level until a couple years ago. For the 2016/2017 school year we reduced from 4 teachers to 3 at the Middle School, and then for the 2018/2019 school year that was reduced by one more, leaving us with 2 foreign language teachers in the Middle School. While we maintain a program in world languages, we have greatly reduced the opportunities and preparation for students' required studies in high school.

Late Buses – All Campuses:

Late buses were cut for the FY2018 Budget. Prior to that, we provided late buses from all elementary schools, the middle, and the high school. This allowed students to participate in various activities, sports, and access teachers for additional help and support as needed. There has been a marked impact in student participation in some of these opportunities, especially coming for extra help. It would cost roughly \$100,000 to reinstate this cut.

Custodians:

For the fiscal 2019 budget year, we cut a total 2.0 FTE's (full time equivalency) building custodians across the district, which is a decrease of a 0.5 FTE position from each building. With already lean staffing levels according to industry standards based on demands and facility size, this reduction has impacted our ability to maintain clean school buildings. Restoring these cuts would cost roughly \$100,000.

Tuition – Free Full Day Kindergarten:

Tuition Free Kindergarten has been pursued for many years but has never been funded. The District has offered tuition based Full Day Kindergarten for many years along with most other cities and towns in Massachusetts. Recently the trend has moved to free full day kindergarten, and more than ninety percent (90%) of school districts across the state now offer free full day kindergarten. This is due to extensive research that shows the incredible impact on student performance. Geographically, close to 100% of kindergarten students in the western half of the state are enrolled in free full day kindergarten classes, while the numbers are more sporadic in the eastern part of the state. Here in the northeast corner of Massachusetts, we have the greatest number of districts that are still charging for full day kindergarten, including here at Triton. With tuition rates in our area ranging from \$2,000 to as much as \$4,600, our current tuition \$2,950 is on the low average end of the range. With student enrollment decreasing over time, the cost to provide Full Day K has decreased and continues to do so. It would cost roughly \$200,000 to implement universal full day kindergarten.

Student Fees:

The practice of charging students to park and participate in sports and activities has been contentious since the fees were first established. The current fee is set at \$180 per year for students who drive to school, and revenues from this fee collection are deposited into a revolving account and offset snow removal costs at the MS/HS campus. Current athletic fees are \$350 per sport at the High School, and \$250 per sport at the Middle School. Fees for Activities vary from \$50 to \$150 per year across the grade levels. Athletics and Activity fees support roughly 50% of the costs of running those programs. There is a family cap of \$1,750 for all fees (except parking), but removing student fees entirely for Parking, Athletics and Activities is the only way to ensure equitable access to these co-curricular activities. This would cost approximately \$325,000 to implement.



Triton Regional School District

Spending for Level Services District Leadership and General Operations:

(Increase of \$112,160)

The following pages detail all of the 1000, 2000, 3000, 4000, 5000, and 9000 series budget lines from the district level operating budget, including actual FY18 expenditures, FY19 budgeted totals, and proposals for FY20. The majority of these lines represent the basic operating costs of the district, ranging from transportation to utilities and insurances, and are generally fixed costs that we have to assume as we enter the budget discussions about what we are able to provide in regards to new services.

The total represented in these lines include all costs to provide level services for FY20. There are no new costs in this total for new staffing or new programs that do not exist in our current budget. ***This total increase of \$112,160 represents the budget increase requested for the operational and administrative lines detailed below.***

Note: This budget request of \$112,160 does not include contractual salary obligations for our five (5) collective bargaining associations (CBA) or an assumption for non CBA employees. A detailed addendum outlining all projected salary increases will be provided during the presentation on January 16, 2019, and will include a breakdown of costs associated with steps (*years of service*), columns (*credentials*) and the COLA (*cost of living adjustment*). This addendum will be further refined from earlier projections in the fall of 2018 to provide a current and accurate FY20 projection as of Wednesday, January 16, 2019.



Triton Regional School District

Triton Regional School District: 1000 District Leadership & Administration

Description	FY18 Actuals	FY19 Budget	FY20 Request	Change (FY19- FY20)	
School Committee Expenses	\$ 28,221	\$ 25,000	\$ 26,700	\$ 1,700	7%
Superintendent Professional Expenses	\$ 6,822	\$ 9,000	\$ 3,500	\$ (5,500)	-61%
Assistant Superintendent Professional Expenses	\$ 1,900	\$ 2,200	\$ 2,200	\$ -	0%
Business Professional Expenses	\$ 2,293	\$ 2,200	\$ 2,200	\$ -	0%
District Misc. Training & Travel	\$ 10,455	\$ 8,300	\$ 8,300	\$ -	0%
Advertising	\$ 8,488	\$ 9,100	\$ 13,104	\$ 4,004	44%
Administrative Supplies	\$ 11,159	\$ 15,000	\$ 15,000	\$ -	0%
Administrative Software	\$ 288	\$ 1,200	\$ 1,200	\$ -	0%
Administrative Postage	\$ 10,175	\$ 13,750	\$ 13,500	\$ (250)	-2%
Administrative Equipment	\$ 5,439	\$ 5,000	\$ 5,000	\$ -	0%
Banking Fees	\$ 3,265	\$ 2,200	\$ 2,200	\$ -	0%
Audit	\$ 24,675	\$ 39,500	\$ 39,500	\$ -	0%
Payroll & HR Contract Services	\$ 85,150	\$ 25,000	\$ 19,900	\$ (5,100)	-20%
Special Education Legal Fees	\$ 24,297	\$ 35,000	\$ 35,000	\$ -	0%
School Committee Legal Fees	\$ 12,869	\$ 4,500	\$ 9,500	\$ 5,000	111%
Medicaid Claiming Expenses	\$ 14,000	\$ 15,000	\$ 15,000	\$ -	0%
Leadership & Admin 1000 Total:	\$ 249,496	\$ 211,950	\$ 211,804	\$ (146)	-0.07%



Triton Regional School District

<i>Triton Regional School District: 2000 Instructional</i>					
<i>Description</i>	<i>FY18 Actuals</i>	<i>FY19 Budget</i>	<i>FY20 Request</i>	<i>Change (FY19- FY20)</i>	
Substitutes	\$ 302,035	\$ 238,600	\$ 250,000	\$ 11,400	5%
Instructional 2000 Total:	\$ 302,035	\$ 238,600	\$ 250,000	\$ 11,400	4.78%

Instructional:

All account lines for substitute teacher costs have been consolidated into one district wide line. This account continues to be underfunded each year.

<i>Triton Regional School District: 3000 Student Services</i>					
<i>Description</i>	<i>FY18 Actuals</i>	<i>FY19 Budget</i>	<i>FY20 Request</i>	<i>Change (FY19- FY20)</i>	
School Physician	\$ -	\$ 3,000	\$ 2,000	\$ (1,000)	-33%
Transportation Svcs Regular Education	\$ 1,341,838	\$ 1,415,920	\$ 1,444,380	\$ 28,460	2%
Transportation Services Homeless	\$ 33,064	\$ 64,000	\$ 32,000	\$ (32,000)	-50%
Student Services 3000 Total:	\$ 1,374,902	\$ 1,482,920	\$ 1,478,380	\$ (4,540)	-0.31%

Student Services:

Rates for regular education transportation services are locked in through a contract extension for FY20.



Triton Regional School District

Triton Regional School District: 4000 Facilities					
<i>Description</i>	<i>FY18 Actuals</i>	<i>FY19 Budget</i>	<i>FY20 Request</i>	<i>Change (FY19- FY20)</i>	
NES Weekend Bldg. Checks/Subs	\$ 22,120	\$ 17,500	\$ 17,500	\$ -	0%
NES Maintenance & Repair Services	\$ 48,153	\$ 66,000	\$ 68,641	\$ 2,641	4%
NES Custodial Supplies	\$ 19,192	\$ 21,000	\$ 21,000	\$ -	0%
PGS Weekend Bldg. Checks/Subs	\$ 15,433	\$ 20,000	\$ 18,000	\$ (2,000)	-10%
PGS Maintenance & Repair Services	\$ 65,477	\$ 75,000	\$ 45,000	\$ (30,000)	-40%
PGS Custodial Supplies	\$ 20,289	\$ 22,000	\$ 22,000	\$ -	0%
SES Weekend Bldg. Checks/Subs	\$ 28,379	\$ 20,000	\$ 20,000	\$ -	0%
SES Maintenance & Repair Services	\$ 69,039	\$ 67,300	\$ 87,000	\$ 19,700	29%
SES Custodial Supplies	\$ 19,685	\$ 19,800	\$ 19,800	\$ -	0%
TRMS/TRHS Weekend Bldg. Checks/Subs	\$ 26,373	\$ 25,000	\$ 25,000	\$ -	0%
TRMS/TRHS Cleaning Services	\$ 270,806	\$ 278,052	\$ 286,500	\$ 8,448	3%
TRMS/TRHS Maint & Repair Services	\$ 177,719	\$ 213,000	\$ 241,200	\$ 28,200	13%
TRMS/TRHS Custodial Supplies	\$ 35,630	\$ 39,250	\$ 36,000	\$ (3,250)	-8%
Utilities: Heating/fuel	\$ 383,004	\$ 375,000	\$ 377,000	\$ 2,000	1%
Utilities: Water	\$ 63,418	\$ 65,000	\$ 65,000	\$ -	0%
Utilities: Electricity/power	\$ 632,302	\$ 700,000	\$ 700,000	\$ -	0%
Utilities: Waste Removal	\$ 30,819	\$ 36,000	\$ 41,200	\$ 5,200	14%
Grounds (Includes \$20K Parking Fee Offset)	\$ 165,986	\$ 176,690	\$ 176,690	\$ -	0%
Facilities 4000 Total:	\$ 2,093,824	\$ 2,236,592	\$ 2,267,531	\$ 30,939	1.38%

Maintenance & Operations

TRMS/TRHS cleaning services are estimated as our contract expires in FY19.

Utility costs are projected to remain level as we are locked in for gas and electricity rates.



Triton Regional School District

Triton Regional School District: 5000 Retirement & Insurance					
<i>Description</i>	<i>FY18 Actuals</i>	<i>FY19 Budget</i>	<i>FY20 Request</i>	<i>Change (FY19- FY20)</i>	
Essex County Retirement	\$ 1,017,191	\$ 962,939	\$ 1,039,787	\$ 76,848	8%
Essex County Early Retirement Incentive	\$ 30,664	\$ 30,664	\$ -	\$ (30,664)	-100%
Medicare District Match	\$ 342,424	\$ 365,000	\$ 365,000	\$ -	0%
Medical Insurance	\$ 3,863,307	\$ 3,997,448	\$ 3,997,448	\$ -	0%
Dental Insurance	\$ 276,813	\$ 279,692	\$ 293,647	\$ 13,955	5%
Life Insurance	\$ 9,116	\$ 12,500	\$ 12,500	\$ -	0%
Unemployment Insurance	\$ 18,700	\$ 63,746	\$ 36,000	\$ (27,746)	-44%
Worker's Compensation Insurance	\$ 145,433	\$ 178,000	\$ 185,120	\$ 7,120	4%
Medex Payments	\$ 762,440	\$ 895,192	\$ 880,557	\$ (14,635)	-2%
Retiree BC/BS Insurance	\$ 565,017	\$ 604,671	\$ 604,671	\$ -	0%
Dental (Retirees)	\$ 162,922	\$ 180,538	\$ 189,095	\$ 8,557	5%
Property/Liability Insurance	\$ 43,214	\$ 53,000	\$ 55,000	\$ 2,000	4%
403b Dist. Payments	\$ 130,895	\$ 140,000	\$ 135,000	\$ (5,000)	-4%
Retirement & Insurance 5000 Total:	\$ 7,368,136	\$ 7,763,390	\$ 7,793,825	\$ 30,435	0.39%

Retirement & Insurance

The retirement assessment for Essex Regional Retirement reflects a portion of the assessment being paid fringe benefits from our federal grants as required by the grants. We have paid the Early Retirement Incentive in full.

Our health insurance plans are currently being negotiated through the PEC. At this time we are level funding the health insurance lines. The projected rate increase for our dental insurance plan is being projected at 5%.



Triton Regional School District

Triton Regional School District: 9000 Other Tuitions					
<i>Description</i>	<i>FY18 Actuals</i>	<i>FY19 Budget</i>	<i>FY20 Request</i>	<i>Change (FY19- FY20)</i>	
Recovery High School	\$ 3,018	\$ 14,500	\$ 11,000	\$ (3,500)	-24%
School Choice Tuition	\$ 364,355	\$ 315,145	\$ 475,433	\$ 160,288	51%
Charter School Tuition	\$ 652,275	\$ 801,360	\$ 688,644	\$ (112,716)	-14%
Other Tuitions 9000 Total:	\$ 1,019,648	\$ 1,131,005	\$ 1,175,077	\$ 44,072	4%

Other Tuitions

The School Choice Assessment and Charter School Assessment is based on FY2019 actual assessment plus a small estimate to allow for newly enrolled students.

	<i>FY18 Actuals</i>	<i>FY19 Budget</i>	<i>FY20 Request</i>	<i>Change (FY19- FY20)</i>	
DISTRICT OPERATIONS TOTAL:	\$ 12,408,041	\$ 13,064,457	\$ 13,176,617	\$ 112,160	0.86%



Triton Regional School District

District Operations: Supplies/Services Detailed Budget Requests

District Operations - District Leadership & Administration

School Committee Expenses

<u>Item</u>	<u>Amount</u>	<u>Description/ Explanation</u>
Membership Dues	\$ 5,900	Mass Association of School Committees
Membership Dues	\$ 1,300	Mass Association of School Superintendents
Conferences and Workshops	\$ 4,500	MASC Annual Conference
Policy Review	\$ 3,500	Payment for year 3 of 3 (FY20)
Meeting Minutes	\$ 6,600	Payroll
Televised Coverage	\$ 1,400	Student worker payroll cost
Meeting Streaming Service	\$ 1,300	Monthly streaming service to televise meetings
Retiree Appreciation	\$ 2,000	Retiree acknowledgements
Batteries	\$ 200	For microphones
Total: School Committee Expenses	\$ 26,700	

Superintendent Professional Expenses

<u>Item</u>	<u>Amount</u>	<u>Description/ Explanation</u>
Membership Dues	\$ 1,000	Mass Association of School Superintendents
Membership Dues	\$ 300	Northshore Superintendents Association
Conferences & Workshops	\$ 2,200	
Total: Superintendent Professional Expenses	\$ 3,500	

Assistant Superintendent Professional Expense

<u>Item</u>	<u>Amount</u>	<u>Description/ Explanation</u>
Conferences and Workshops	\$ 1,000	
Membership Dues	\$ 1,200	
Total: Assistant Superintendent Professional Expense	\$ 2,200	

Business Professional Expenses

<u>Item</u>	<u>Amount</u>	<u>Description/ Explanation</u>
Membership Dues	\$ 600	Mass Association of School Business Officials
Membership Dues	\$ 125	Mass Municipal Accountants & Auditors Association and Eastern Mass Accountants Association
Conferences & Workshops	\$ 1,475	
Total: Business Professional Expenses	\$ 2,200	

District Misc. including Training & Travel

<u>Item</u>	<u>Amount</u>	<u>Description/ Explanation</u>
Mileage Reimbursements	\$ 4,000	For staff out of district travel to meetings and conferences
Central Office Staff Training	\$ 1,800	User Group Meetings and Workshops
Staff Conferences	\$ 2,500	
Total: District Misc. including Training & Travel	\$ 8,300	

Advertising

<u>Item</u>	<u>Amount</u>	<u>Description/ Explanation</u>
Job Posting Software	\$ 5,304	School Spring
Daily Newspaper	\$ 600	Annual Subscriptions
Advertisements - Legal Ads and Help Wanted	\$ 3,200	As needed
Annual Report - Printing Costs	\$ 4,000	Printings costs for annual report
Total: Advertising	\$ 13,104	

Administrative Supplies

<u>Item</u>	<u>Amount</u>	<u>Description/ Explanation</u>
Central Office Copier Costs	\$ 5,000	Cameron Office for Copier costs
Central Office Printer Costs	\$ 1,200	Cameron Office for Toner and Maintenance
Office Supplies	\$ 8,800	General office supplies including binders, folders, storage boxes, pens, pencils, post it notes, envelopes, business cards, etc.

Total: Administrative Supplies \$ **15,000**

Administrative Software

<u>Item</u>	<u>Amount</u>	<u>Description/ Explanation</u>
Web Page Maintenance	\$ 500	Periodic maintenance costs
Misc. other software needs	\$ 700	

Total: Administrative Software \$ **1,200**

Administrative Postage

<u>Item</u>	<u>Amount</u>	<u>Description/ Explanation</u>
Postage Meter Rental	\$ 750	
Postage	\$ 12,000	
Package Shipping Costs	\$ 750	

Total: Administrative Postage \$ **13,500**

Administrative Equipment

<u>Item</u>	<u>Amount</u>	<u>Description/ Explanation</u>
Office Equipment	\$ 5,000	Used for laptop replacements (not covered by lease), projector maintenance, any other misc. office equipment such as adding machines, printers, or panels for cubicles

Total: Administrative Equipment \$ **5,000**

Banking Fees

	<u>Item</u>	<u>Amount</u>	<u>Description/ Explanation</u>
	Bank Fees	\$ 2,200	For check printing costs, returned check fees, and wire transfer fees
Total:	Banking Fees	\$ 2,200	

Audit

	<u>Item</u>	<u>Amount</u>	<u>Description/ Explanation</u>
	Contracted audit services	\$ 39,500	To include annual financial statements, Management letter, Single Audit, End of Year Report audit, and student activity account audits
Total:	Audit	\$ 39,500	

Payroll & HR Contract Services

	<u>Item</u>	<u>Amount</u>	<u>Description/ Explanation</u>
	Payroll Service	\$ -	We are bringing the payroll process in house and will no longer be using a third party vendor
	Third Party Administrators for 403b Plans	\$ 7,600	Omni
	Employee Insurance Consulting	\$ 2,600	GBS, now Gallagher
	OBRA Plan Service	\$ 700	
	Unemployment Consulting Services	\$ 1,000	
	OPEB Actuarial Services	\$ 8,000	KMS Actuaries
Total:	Payroll & HR Contract Services	\$ 19,900	

Special Education Legal Fees

	<u>Item</u>	<u>Amount</u>	<u>Description/ Explanation</u>
	Contracted legal services	\$ 35,000	
Total:	Special Education Legal Fees	\$ 35,000	

School Committee Legal Fees

<u>Item</u>	<u>Amount</u>	<u>Description/ Explanation</u>
General Outside Contracted Legal Services	\$ 9,500	
Total: School Committee Legal Fees	\$ 9,500	

Medicaid Claiming Expenses

<u>Item</u>	<u>Amount</u>	<u>Description/ Explanation</u>
Medicaid Claiming Administration	\$ 15,000	New England Medical Billing
Total: Medicaid Claiming Expenses	\$ 15,000	

TOTAL District Leadership & Administration **\$ 211,804**

District Operations - Instructional

Substitute Teacher Coverage

<u>Item</u>	<u>Amount</u>	<u>Description/ Explanation</u>
Staffing costs of substitute teacher coverage	\$ 250,000	This cost has been consolidated into one district wide line. The prior years costs have also been combined for comparison purposes.
Total: Substitute Teacher Coverage	\$ 250,000	

TOTAL Instructional **\$ 250,000**

District Operations - Student Services

School Physician

<u>Item</u>	<u>Amount</u>	<u>Description/ Explanation</u>
Contracted School Physician	\$ 2,000	
Total: School Physician	\$ 2,000	

Transportation Services Regular Education

<u>Item</u>	<u>Amount</u>	<u>Description/ Explanation</u>
Regular Day Transportation	\$ 1,444,380	Final year of current contract option
Total: Transportation Services Regular Education	\$ 1,444,380	

Transportation Services Homeless

<u>Item</u>	<u>Amount</u>	<u>Description/ Explanation</u>
Homeless Transportation	\$ 32,000	Estimated based on past recent years actual needs
Total: Transportation Services Homeless	\$ 32,000	

TOTAL Student Services	<u>\$ 1,478,380</u>	
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District Operations - Facilities

NES Weekend Building Checks/Subs

<u>Item</u>	<u>Amount</u>	<u>Description/ Explanation</u>
Custodial Building Checks and Substitutes	\$ 17,500	Based on prior years' actual expenditures
Total: NES Weekend Building Checks/Subs	\$ 17,500	

NES Maintenance & Repair Services

<u>Item</u>	<u>Amount</u>	<u>Description/ Explanation</u>
Elevator monthly maintenance	\$ 1,236	Embree Elevator \$75 per month
Elevator inspection	\$ 400	Annual state inspection fee
Elevator, annual test	\$ 860	Assist with annual fire alarm testing
Fire alarm system	\$ 2,200	Progressive Alarm Systems, annual fire alarm testing
Elevator, annual test	\$ 550	Progressive Alarm Systems, assist with elevator test
Sprinkler system	\$ 300	Ebacher, assisting with annual fire sprinkler testing
Building water quality test	\$ 3,000	Aqua Labs, Bi-annual water testing. \$1436.00/6 months
Building fire suppression test	\$ 2,000	MC Fire Protection, fire suppression systems
Sewerage (lift station) inspection	\$ 1,100	Scherbon, inspection of lift station tank and pumps
Sewerage (lift station) and grease traps	\$ 2,500	Service Pump & Drain, annual cleaning of lift station, both sewerage and kitchen grease traps
Kitchen exhaust hood	\$ 350	CS Ventilation, inspection and cleaning
Building air compressor	\$ 3,500	MAC-AIR, Bi-annual air compressor maintenance
Building security system	\$ 300	Omni Security, annual security monitoring service
Boilers, heating system	\$ 1,200	Industrial Boilers, annual inspection/maintenance of boilers
Auditorium stage curtain	\$ 1,050	Walker Specialties, biennial curtain cleaning/fire retardant application
Generator Maintenance	\$ 2,200	S.B.E. Inc., semi-annual maintenance and repair of generator
Repair Services	\$ 45,895	Covers all mechanical, electrical, plumbing, heating, door locks, card access, glass, and minor roofing repairs. Estimated based on prior years' actual expenditures.
Total: NES Maintenance & Repair Services	\$ 68,641	

NES Custodial Supplies

<u>Item</u>	<u>Amount</u>	<u>Description/ Explanation</u>
Facility Supplies	\$ 16,900	Annual supplies for all bathrooms and building cleaning
Filters	\$ 900	Rooftop and classroom HVAC equipment filters
Plumbing supplies	\$ 600	Bathroom/classroom plumbing fixture repair supplies
Light bulbs	\$ 150	Replacement light bulbs throughout the building
Classroom heating/cooling supplies	\$ 2,450	Replacement/repair of classroom heating/cooling units
Total: NES Custodial Supplies	\$ 21,000	

PGS Weekend Building Checks/Subs

<u>Item</u>	<u>Amount</u>	<u>Description/ Explanation</u>
Custodial Building Checks and Substitutes	\$ 18,000	Based on prior years' actual expenditures
Total: PGS Weekend Building Checks/Subs	\$ 18,000	

PGS Maintenance & Repair Services

<u>Item</u>	<u>Amount</u>	<u>Description/ Explanation</u>
Amesbury Industrial	1,000.00	
Supplyworks	2,000.00	
L.W. Bills Alarm Engineering	1,800.00	
Building water quality test - Aqua Labs	\$2,500.00	
Elevator Maintenance & Inspection - Embree	\$1,900.00	
M.C. Fire Protection	\$800.00	
Repair Services	35,000.00	Repair cost to decrease due to building renovation
Total: PGS Maintenance & Repair Services	\$ 45,000	

PGS Custodial Supplies

<u>Item</u>	<u>Amount</u>	<u>Description/ Explanation</u>
Facility Supplies	\$ 22,000	Supplies for all bathrooms, building cleaning, floor maintenance, air filters, and light bulbs.
Total: PGS Custodial Supplies	\$ 22,000	

SES Weekend Building Checks/Subs

<u>Item</u>	<u>Amount</u>	<u>Description/ Explanation</u>
Custodial Building Checks and Substitutes	\$ 20,000	Based on prior years' actual expenditures
Total: SES Weekend Building Checks/Subs	\$ 20,000	

SES Maintenance & Repair Services

<u>Item</u>	<u>Amount</u>	<u>Description/ Explanation</u>
Fire protection services	\$ 1,428	R.B. Allen Co.
Elevator State inspection requirement	\$ 285	R.B. Allen Co.
Closed heating loop chemical maintenance	\$ 3,014	Aqua Laboratories
Fire sprinkler testing	\$ 415	Ebacher plumbing & Heating
HVAC maintenance contract	\$ 14,945	Mechanical Construction Services
Boiler maintenance	\$ 800	Industrial boiler
Elevator maintenance contract & state inspection	\$ 2,071	Embree Elevator
HVAC digital controls contract	\$ 5,778	Schneider Electric
State elevator inspection	\$ 400	Commonwealth of Massachusetts
Grease trap pump out	\$ 175	Stewarts Septic
Security monitoring	\$ 300	SOS Security
Fire extinguisher testing/kitchen ansul system	\$ 2,360	MC Fire Protection
Generator maintenance	\$ 500	SBE Generator
Kitchen hood cleaning and inspection	\$ 350	Nobles Hood and Duct
Stage curtain fire retardant treatment	\$ 1,200	Walker Specialties
Skid Steer and Snow Blower Maintenance	\$ 1,000	Maintenance of Snow Removal Equipment
Repair Services	\$ 51,979	Covers all mechanical, electrical, plumbing, heating, door locks, card access, glass, and minor roofing repairs. Estimated based on prior years' actual expenditures.
Total: SES Maintenance & Repair Services	\$ 87,000	

SES Custodial Supplies

<u>Item</u>	<u>Amount</u>	<u>Description/ Explanation</u>
Facility Supplies	\$ 19,800	Supplies for all bathrooms, building cleaning, floor maintenance, air filters, and light bulbs. Estimated based on prior years' actual expenditures.
Total: SES Custodial Supplies	\$ 19,800	

TRMS/TRHS Weekend Building Checks/Subs

<u>Item</u>	<u>Amount</u>	<u>Description/ Explanation</u>
Custodial Building Checks and Substitutes	\$ 25,000	Based on prior years' actual expenditures
Total: TRMS/TRHS Weekend Building Checks/Subs	\$ 25,000	

TRMS/TRHS Cleaning Services

<u>Item</u>	<u>Amount</u>	<u>Description/ Explanation</u>
Contracted Cleaning Service	\$ 286,500	Current contract expires in FY19
Total: TRMS/TRHS Cleaning Services	\$ 286,500	

TRMS/TRHS Maint & Repair Services

<u>Item</u>	<u>Amount</u>	<u>Description/ Explanation</u>
Water Treatment Plant - Chemicals	\$ 8,300	Saybrooke Environmental
Water Treatment Plant - Operator	\$ 19,000	Frank Gay
Water Treatment Plant - Monitoring	\$ 25,000	Martinage
HVAC	\$ 25,000	Viking Control and G & P Services
Elevator	\$ 12,000	Embree
Fire Protection	\$ 18,000	Simplex, MC, Ebacher
Generator	\$ 2,000	SBE/Dawes
Compressor	\$ 2,500	Mac Air
Boiler	\$ 4,500	Industrial Boiler
Water Treatment (boiler system)	\$ 3,000	Aqua Lab
Trailer Storage Rental	\$ 2,600	Mobile Mini
Basketball Backboard Inspection	\$ 1,500	
Auditorium Curtain Fire Protection	\$ 1,200	
Lift Rental	\$ 650	
Gator Maintenance	\$ 2,000	
U-Haul Rental	\$ 600	
HS Bleachers - Repair and Maintenance	\$ 16,000	NEW -Extensive repairs required for on-going operation
Repair Services	\$ 97,350	Covers all mechanical, electrical, plumbing, heating, door locks, card access, glass, and minor roofing repairs. Estimated based on prior years' actual expenditures.
Total: TRMS/TRHS Maint & Repair Services	\$ 241,200	

TRMS/TRHS Custodial Supplies

	<u>Item</u>	<u>Amount</u>	<u>Description/ Explanation</u>
	Facility Supplies	\$ 36,000	Supplies for all maintenance, including door hardware, air filters, light bulbs, thermostats, and clocks. Estimated based on prior years' actual expenditures.
Total:	TRMS/TRHS Custodial Supplies	\$ 36,000	

Utilities

	<u>Item</u>	<u>Amount</u>	<u>Description/ Explanation</u>
	Heating/fuel	\$ 377,000	Locked in natural gas rate
	Water	\$ 65,000	Based on actual usage at current rates
	Electricity/power	\$ 700,000	Locked in electricity rate
	Waste Removal	\$ 41,200	Trash disposal and shredding services
Total:	Utilities	\$ 1,183,200	

Grounds

	<u>Item</u>	<u>Amount</u>	<u>Description/ Explanation</u>
	MS/HS Campus - Grounds	\$ 140,000	Mowing, trimming, etc., (going out to bid for FY20)
	MS/HS Campus - Snow Removal	\$ 54,000	Contracted base, plus additional cost over 65"
	Forecasting Storm Warning System	\$ 2,690	Precision Weather
		\$ (20,000)	Parking Receipt Offset
Total:	Grounds	\$ 176,690	

TOTAL Facilities \$ 2,267,531

Retirement & Insurance

Retirement & Insurance

<u>Item</u>	<u>Amount</u>	<u>Description/ Explanation</u>	
Essex County Retirement	\$ 1,039,787	Assessed amount for FY20 \$1,099,089 - \$59,302 from grants)	(Assessment
Medicare District Match	\$ 365,000	Medicare payroll tax match	
Medical Insurance	\$ 3,997,448	Level funding actual current cost	
Dental Insurance	\$ 293,647	Projected employee cost at 5% rate increase	
Life Insurance	\$ 12,500	Life insurance cost for employees and retirees	
Unemployment Insurance	\$ 36,000	Projected based on current claim level	
Worker's Compensation Insurance	\$ 185,120	Projected amount, rates not set	
Medex Payments	\$ 880,557	Level funding actual current cost	
Retiree BC/BS Insurance	\$ 604,671	Level funding actual current cost	
Dental (Retirees)	\$ 189,095	Projected retiree cost at 5% rate increase	
Property/Liability Insurance	\$ 55,000	Projected amount, rates not set	
403b Dist. Payments	\$ 135,000	Amount based on benefit level paid in FY19	
Total: Retirement & Insurance	\$ 7,793,825		
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TOTAL Retirement & Insurance	<u><u>\$ 7,793,825</u></u>		

Other Tuitions

Other Tuitions

	<u>Item</u>	<u>Amount</u>	<u>Description/ Explanation</u>
	Recovery High School	\$ 11,000	
	School Choice Tuition	\$ 475,433	The FY20 estimate is based on actual FY19 assessment for 84 students, less 16 graduating students, plus an allowance for 7 additional students .
	Charter School Tuition	\$ 688,644	The FY20 estimate is based on actual FY19 actual assessment of 47 students at a per pupil cost of \$14,652.
Total:	Other Tuitions	\$ 1,175,077	
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	TOTAL Other Tuitions	<u><u>\$ 1,175,077</u></u>	
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	TOTAL DISTRICT OPERATIONS	<u><u>\$ 13,176,617</u></u>	