



**Proposed 2020 – 2021
Operating Budget**

1/21/2020
V 3.0

54th District School Committee

Francis Fistori	Avon	
Eric Erskine	Braintree	Board Vice Chair
Aidan Maguire, Jr.	Canton	
Thomas Polito	Dedham	Board Chair
Michael Franzosa	Holbrook	Board Secretary
Matthew O'Malley	Milton	
Kevin Connolly	Norwood	
Marybeth Nearen	Randolph	
Charles Flahive	Westwood	



Blue Hills Regional Community Members:

For the fiscal year beginning July 1, 2020, the Blue Hills District administration focused on building a budget that is responsible, realistic and responsive to student needs.

Responsible in the sense that it addresses the numerous and unique needs of the individual students in advancing the district toward its long-term goals and mission.

Realistic in the sense that it is built with the full knowledge and understanding of the economic factors that generate revenue for the member towns and the district.

Responsive in the sense that the foundation of the budget is built on the known needs of the students and with the full understanding of the tools that our teachers need to meet those need.

Fiscal year 2020 has proven to be a challenging year. The much anticipated completion of the 2018 renovation project has been delayed until the spring of 2020. While substantial completion was reached in November of 2019, construction crews will not be able to finish all the work until the spring of 2020. The project, while of great success at modernizing the facility, is many months behind schedule and \$3.1 million dollars over the original project budget. Both of these factors have put tremendous strain on the district operation in fiscal year 2020.

While there was minimal disruption to student programs, there was a significant financial impact. As of the creation of this material, the district is looking to cobble together \$850,000 from its operating budget and revolving funds to finish the project. The long-term impact of these actions has not impacted the development of the 2021 budget, but may have significant ramifications on assessments in years to come. So with that in mind the superintendent and the district committee committed to developing a budget with a minimal increase. The 2021 proposed budget increase of 2% is the smallest increase in over a decade.

The 2021 budget is designed to bring the same high-quality educational and vocational experience to all of its students, as it has for the past 54 years. The district under new leadership for the first time in 9 years is looking to build off of the successes of the past by developing new goals for the next fiscal year. Emphasis will be placed on creating equity and access for all students, directly engaging our students in their education, a strengthened effort on linking the school to the community, as well as the same high level of fiscal discipline and transparency the district has demonstrated in the past.

As always we appreciate the support of our nine member communities and look forward to continuing to provide high-quality vocational and academic opportunities for the students we serve.

Jill Rossetti
Superintendent – Director

Michelle Resendes
Business Manager

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Notes

MISSION STATEMENT

Blue Hills Regional Technical School's mission is to continue its history of academic achievement, technical training and character development through a curriculum that emphasizes the integration of cutting-edge technical programs and challenging academic courses while enabling its students to become competent, caring and productive people in a diverse and changing world.

DISTRICT GOALS

- Provide quality technical education programs to all students.
- Challenge each student to achieve their highest academic potential.
- Support the physical, social and emotional well-being of students.
- Provide a safe school environment.
- Cultivate a positive school climate.
- Provide quality professional development activities for faculty, support staff and administrators.
- Maintain or expand student enrollment.
- Maintain buildings, grounds and facilities.
- Foster links with the business community.
- Meet the diverse learning needs of all students within the regular education setting.

The 2021 Budget will allocate financial resources to achieve the following goals:

Financial Goal--Continue to mitigate the financial impact of the project on member town assessments

School Building Goal--Maximize operational efficiency created by the renovation project through the establishment of a comprehensive maintenance plan for existing facilities

Equity and Access--Provide all students with rigorous and culturally relevant curriculum, resources and programs that support their individual goals and ensure that all students gain knowledge and skills to be productive community members after high school

Student Engagement--Provide meaningful professional learning for all staff in order to create engaging learning opportunities for all students

Communication & Community Relations--Improve community outreach efforts between the district and all stakeholders

Specific actions related to each goal are outlined later in the booklet

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Notes

2021 Proposed Blue Hills Operating Budget by DESE Account

SALARY ACCOUNTS	2021 Request	2020 Budget	2019 Actual	Change from 2020 \$	Change from 2020 %
1000 DISTRICT LEADERSHIP AND ADMINISTRATION	665,549	689,097	665,893	(23,548)	-3.4%
2000 INSTRUCTION	9,306,825	9,244,330	8,942,553	62,495	0.7%
3000 STUDENT SERVICES	502,476	482,912	476,421	19,564	4.1%
4000 OPERATIONS and MAINTENANCE OF PLANT	<u>1,437,378</u>	<u>1,402,117</u>	<u>1,227,536</u>	<u>35,261</u>	<u>2.5%</u>
TOTALS	\$11,912,228	\$11,818,456	\$11,312,403	\$93,772	0.8%
EXPENSE ACCOUNTS	2021 Request	2020 Budget	2019 Actual	Change from 2020 \$	Change from 2020 %
1000 DISTRICT LEADERSHIP AND ADMINISTRATION	270,144	258,234	266,770	11,910	4.6%
2000 INSTRUCTION	762,064	771,027	932,078	(8,963)	-1.2%
3000 STUDENT SERVICES	1,247,846	1,142,978	1,254,245	104,868	9.2%
4000 OPERATIONS and MAINTENANCE OF PLANT	1,524,885	1,518,301	1,173,649	6,584	0.4%
5000 FIXED CHARGES	4,754,997	4,556,216	4,095,229	198,781	4.4%
7000 & 8000 CAPITAL PROJECTS	<u>600,000</u>	<u>600,000</u>	<u>751,133</u>	<u>-</u>	<u>0.0%</u>
TOTALS	\$9,159,936	\$8,846,756	\$8,473,104	\$313,180	3.5%
TOTAL ALL ACCOUNTS	\$21,072,164	\$20,665,212	\$19,785,507	\$406,952	2.0%

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Notes

Education with Purpose

At Blue Hills, *Education with a Purpose* is more than just our catch phrase; it is a way of life for both students and teachers. Today's technical high schools put equal emphasis on academic achievement and vocational proficiency. The real power of a Blue Hills education lies in the educator's ability to treat academic achievement and vocational proficiency not as two separate goals, but as one singular force that drives our students toward successful post high school endeavors and sets the foundation of a prosperous and meaningful adult life.

The district's 2021 budget is the financial fuel of a system dedicated to the success of all Blue Hills' students. In building the 2021 budget, the district once again focused on the high points of leverage in addressing student and staff needs. Those areas include maintaining effective class sizes, especially for grades nine and ten, integrating writing and technology across both the academic and vocational curriculum, implementing a social emotional learning curriculum, and improving practices associated with working with at-risk students.



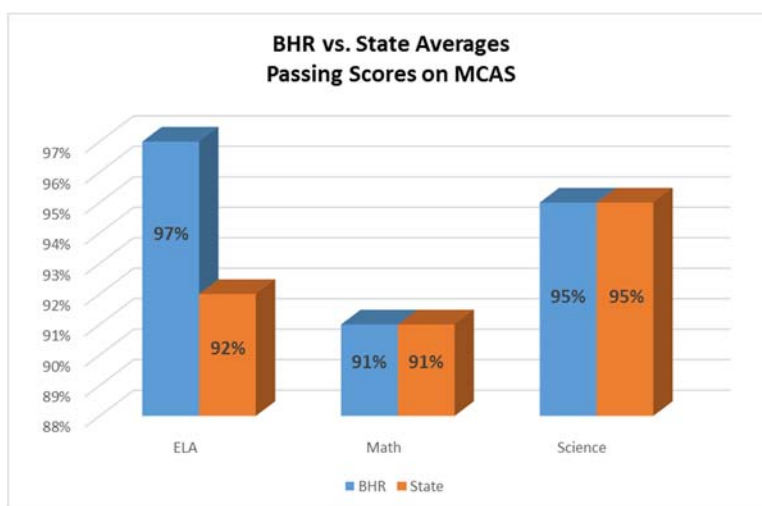
Academic Achievement as Measured by MCAS

Over the past two years, DESE has transitioned the high school MCAS exams to next-generation assessments. In doing so, each achievement level's baseline scores have been adjusted upward along with the strengthening the rigor for each instructional standards on the exam. In short, the 2019 MCAS tests made it more difficult for a student to achieve a proficient score that in past years.

In 2019, Blue Hills had “passing” scores at or above the state average on all three exams.

In the “Exceeding Expectations” and “Meeting Expectations” categories,

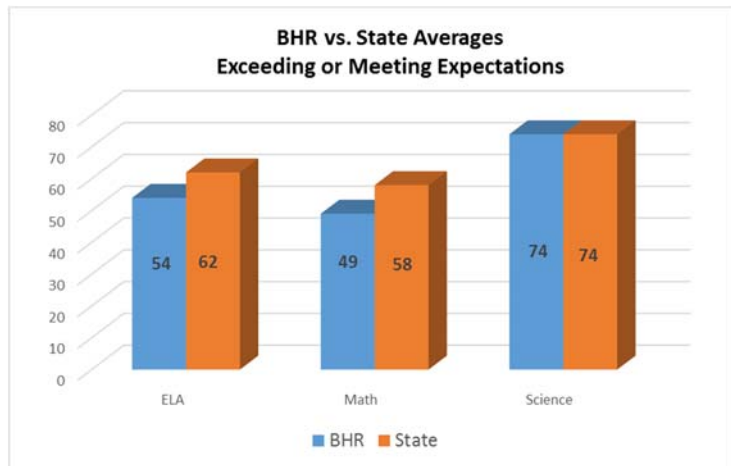
Blue Hills had scores at or slightly below the state average on all three exams. Overall, our students met



graduation criteria at a high level in 2019. As the state completes the transition to next-generation MCAS, we continue to focus on high levels of achievement and growth for all of our students.

Academic Achievement as Measured by School Percentile

Another measure of the district’s effective use of funds to improve student academic achievement is a measurement of the performance of the school compared to all other high schools in the state. The term “School Percentile” is used to describe how a school compares to all other similar schools in the state (i.e., high schools are compared with other high schools.) Our “School Percentile” score indicates how Blue Hills ranks among all other high schools, with 99 being the top ranking.



In 2019, our Accountability percentile was 61. This fell slightly above the average of our sending districts (58) and the median of our sending districts (59).

Addressing the 2021 Budget Goals

Financial Goal: *Continue to mitigate the financial impact of the project on member town assessments*

The first challenge in the budgeting process the district faces each year is assessing the impact of costs that are beyond the control of the day-to-day decision process. As in any public entity those costs are typically related to employee benefits, utility charges, cost of insurance, state and federal mandates, and debt repayment associated with capital projects. In 2020, Blue Hills for the first time in decades passed on significant capital cost to the member communities. In 2020, the district took measures to reduce the impact of the 2,096,088 million dollars in renovation bond payments due in fiscal 2020. As a result of those actions, the 2020 increase in total member assessment only rose by 1.5 million dollars. In 2021, the district has added another \$111,875 BAN debt associated with the project and needs to take action to keep the additional borrowing costs from driving the member assessments.

Type	Due Date	Principal	Interest	Total
Bond	Jul-20	\$ 395,000	\$ 429,534	\$ 824,534
Bond	Aug-20		\$ 292,756	\$ 292,756
BAN	Oct-20		\$ 111,875	\$ 111,875
Bond	Jan-21		\$ 419,659	\$ 419,659
Bond	Feb-21	\$ 265,000	\$ 292,756	\$ 557,756
Annual Total		\$ 660,000	\$ 1,546,580	\$ 2,206,580

School Building Goal: *Maximize operational efficiency created by renovation project through the establishment of a comprehensive maintenance plan for existing facilities*

The 17-month renovation project reached substantial completion in late November of 2019. The facility now has a fully modernized HVAC system. The building has been made fully accessible by the addition of 2 new elevators, 3 chair lifts along with the modernization of bathrooms and access ramps. New windows and roof replacements have made the building weathertight. Electrical and plumbing upgrades have created opportunities for conservation and savings. However, the building will only be as good as the systems put in place to assure the effective operation of the new systems and features. For the balance

of the 2020 school year and into the first quarter of the 2021 year, many of the building's systems will be covered by warranties, but starting in December of 2020, the district will need to enter into a number of service contracts to keep the facility in prime operational condition. Ideally the efficiencies created by the new systems will generate the savings necessary to cover any added maintenance costs.

Equity and Access: *Provide all students with rigorous and culturally relevant curriculum, resources and programs that support their individual goals and ensure that all students gain knowledge and skills to be productive community members after high school*

Equity means that Blue Hills strives to provide a high-quality academic and technical curriculum, programs, teachers, leadership team, extra-curricular activities and support services to all students regardless of their race, ethnicity, religion, family economics, class, geography, disability, language, gender, or sexual identity. This means that each student accesses the resources and educational opportunities they need to learn and thrive. Our focus is on creating inclusive, multicultural environments for students and employees. We employ practices that all students will learn.

For example, our Bridge program partners the district with families to get students back on track after prolonged absences. Our reentry planning helps keep students in school and improve student outcomes. We foster inclusivity for students facing mental health challenges. We provide short-term academic, technical, social emotional support to help students reacclimatize to school after an extended absence. The principal is also forming a Principal's Advisory Council.

Additionally the Roots and Wings program honors student voices and promotes student leadership. Adult mentors support and facilitate a school-wide teen speak out that creates a positive, inclusive environment. The program provides a safe forum for diverse and difficult conversation to take place. Students also learn key skills such as listening for understanding, team building, goal setting and how to ask core questions as they share their identity.



To help imbed the practices, district wide teachers are provided with professional development sessions during in-service time focusing on conversations about race, foundations for inclusive practices and working with anxious students.

Student Engagement: *Provide meaningful professional learning for all staff in order to create engaging learning opportunities for all students*

Faculty and staff have been developing and delivering in-service professional development sessions on a host of topics, including conversations about race, blended learning foundations for inclusive practice, practical strategies for working with anxious students, CNC router training, curriculum development in math, and de-escalation and restraint training. During directed teaching planning periods, we have created time for teachers to work collaboratively on instruction, formative assessment analysis, looking at student work and peer observations.

In 2021, we will be sending a small group of administrators and teachers to the RULER training. RULER training focuses on developing adults in the school personally and professionally first. It is an evidence-based approach for integrating social and emotional learning. RULER stands for the five skills of emotional intelligence: Recognizing, Understanding, Labeling, Expressing and Regulating emotions. We will then continue with classroom instruction and family engagement. Our goal is to create a positive emotional climate and to enhance the emotional intelligence in students and all the adults involved in their lives.

We will also be hosting our 2nd Annual Credit for Life Fair in April, which engages our upperclassmen in financial literacy. Students role-play an adult with a career, salary, and credit score while making decisions on how to spend their money. They learn to manage their budget and get an idea of how much things actually cost.

Through our 1:1 Chromebook program, each student receives a Chromebook and the highest goal is to foster deep, critical thinking skills students can use to problem-solve real-world issues. We engage students through programs and apps. We integrate online learning through online courses, tutoring and e-textbooks.

We also continue to target math skills for grade nine and ten struggling students and provide MCAS after school prep to our students. In the upper grade levels, many students take nationally recognized certification exams to prove that they are workforce ready. We hope to expand cooperative educational opportunities and community service learning opportunities for students. Each year, our coop coordinator offers a reverse career fair to try to increase our business participation which leads to more business involvement and community awareness.

Communication & Community Relations: *Improve community outreach efforts between the district and all stakeholders*

The principal and the superintendent have started a quarterly coffee hour to improve Blue Hills' communication with parents. We constantly strive to improve communication with families and the community through events, newsletters, social media and face-to-face discussions. We utilize various tools and events from mailings and newsletters to blogs and email, from open house to showcase to student acceptance night for incoming freshmen in March. We believe that family and community engagement is important for student success. We hope to see increased parent attendance at school events, seminars and workshops. We plan on administering an annual school climate survey, looking at the results and improving school climate. We offer adult learning opportunities through our continuing education program.

Keeping Vocational Programs Industry Relevant

Our state-of-the-art career and technical education programs continue to provide meaningful and relevant instruction in 17 vocational areas. Students are engaged in instruction through a variety of real-life clinical and externship experiences as well as practical work on a live job site and within their



vocational programs. The knowledge gained from a collaboration of industry professionals, post-secondary educators and representatives from labor unions help our teachers stay current in industry trends and help ease the transition from secondary to post-secondary institutions. Students are also able to acquire nationally-recognized certifications in their trade area, adding to their success in obtaining immediate employment.

MSBA Renovation Project and Capital Assessments

In 2021 the district, will allocate \$500,000 of its capital operating budget to cover borrowing costs. The district took this action in 2020 as well. Moving forward into 2022 and beyond, the district may have to shift some of these funds away from debit payments and back to capital operating expenses as not all district capital needs were covered by the renovation. Items such as vehicle purchases and equipment needs may need to be covered by the use of capital funds in future years. The long-term impact of the project debit repayment schedule is discussed in the 2021 Assessment Book.

Salary Accounts

This budget is built without the full knowledge of contractual salary increases for 2021, as at the time of print, the 2021 contracts for all bargaining units are not settled. Should the district fail to negotiate contracts that fit into the budget / assessments voted and approved by the member towns, the committee will have to find ways to fund the contracts without changing the budget bottom line or member town assessments.

Funds associated with the bulk contractual raises have been moved to lines in the expense budget and all accounts will be adjusted once the contracts are settled. Even with these funds allocated elsewhere, the entire budget's growth is no greater than 2%.

SALARY ACCOUNTS	2021 Request	2020 Budget	2019 Actual	Change from 2020 \$	Change from 2020 %
1000 DISTRICT LEADERSHIP AND ADMINISTRATION	665,549	689,097	665,893	(23,548)	-3.4%
2000 INSTRUCTION	9,306,825	9,244,330	8,942,553	62,495	0.7%
3000 STUDENT SERVICES	502,476	482,912	476,421	19,564	4.1%
4000 OPERATIONS and MAINTENANCE OF PLANT	1,437,378	1,402,117	1,227,536	35,261	2.5%
TOTALS	\$11,912,228	\$11,818,456	\$11,312,403	\$93,772	0.8%

The chart below is a summary of the district's staffing plan for FY 2021. There are no changes in overall staffing levels though some positions may be reassigned.

Total Positions	2020 FTE	2021 FTE	Proposed FTE + or - 2020
Instructional Staff	100.3	98.9	-1.4
Facilities and IT Staff	23.4	22.9	-0.5
Administrative Staff	11.7	11.6	-0.1
Administrative Support Staff	12.6	12.6	0
Totals	148	146	-2

The following pages present the 2021 Proposed Operating Budget for salaries with explanation of significant changes in the budget.

1000 Series Salary

Description	2021 FTE	2021 Proposed	2020 Budget	2019 Actual	Change \$	Change %
1110 District School Committee	0.7	\$73,465	\$75,510	\$73,432	-\$2,045	-2.7%
1210 Superintendent	2.4	\$245,675	\$264,675	\$257,461	-\$19,000	-7.2%
1410 Business Office	4.6	\$346,409	\$348,912	\$335,000	-\$2,503	-0.7%
1000 Totals	7.7	\$665,549	\$689,097	\$665,893	-\$23,548	-3.4%

Notes: All lines reflect contractual increases. Total FTEs decreased by 0.1 from 2020.

1110 Line – Decrease is due to restructuring DSC support staff schedules

1210 Line – Decrease due to new superintendent contract.

1410 Line – Decrease due to new business manager contract



Blue Hills' students compete in the annual Skills USA Contest

2000 Series Salary

Description	2021 FTE	2021 Proposed	2020 Budget	2019 Actual	Change \$	Change %
2110 Curriculum Directors	6	\$458,266	\$460,766	\$453,652	-\$2,500	-0.5%
2120 - Department Head	2	\$126,934	\$134,336	\$125,844	-\$7,402	-5.5%
2210 School Leadership	5	\$443,864	\$441,289	\$443,081	\$2,575	0.6%
2305 Classroom Teachers	77.4	\$7,304,214	\$7,273,289	\$7,021,431	\$30,925	0.4%
2325 Substitutes	3	\$133,499	\$145,281	\$123,614	-\$11,782	-8.1%
2330 - Instructional Support	0.6	\$22,379	\$0	\$0	\$22,379	100.0%
2340 Library Media Specialist	1	\$81,999	\$81,558	\$77,762	\$441	0.5%
2354 Teacher Mentor Program	-	\$10,000	\$10,618	\$14,470	-\$618	-5.8%
2356 Professional Development	-	\$20,000	\$20,000	\$20,000	\$0	0.0%
2710 Guidance	6	\$466,545	\$446,774	\$416,650	\$19,771	4.4%
2800 Psychological Services	2.6	\$239,125	\$230,419	\$246,049	\$8,706	3.8%
2000 Totals	103.6	\$9,306,825	\$9,244,330	\$8,942,553	\$62,495	0.7%

Notes: Accounts do not fully include any negotiated contractual increases, as the 2021 contracts have not been settled. One FTE cosmetology instructor eliminated and replace with Instructional support person.

2110 Line – Decrease due to new high school principal contract.

2120 Line – Decrease due to transfer of salary costs to the post graduate LPN program

2210 Line – Increase due to anticipated contractual obligations

2305 Line - Increase due to anticipated contractual obligations and reduction of 1 FTE

2330 Line – All special education related support positions are funded through the federal IDEA grant. The new cosmetology support position is funded through this account series.

2340 to 2800 Lines – Changes due to anticipated changes in collective bargaining agreement

3000 Series Salary

Description	2021 FTE	2021 Proposed	2020 Budget	2019 Actual	Change \$	Change %
3100 Attendance	-	\$5,111	\$5,111	\$4,973	\$0	0.0%
3200 Health Services	1	\$85,679	\$85,679	\$84,842	\$0	0.0%
3510 Athletics	-	\$242,217	\$231,324	\$216,483	\$10,893	4.7%
3520 Other Student Activities	0	\$64,468	\$55,667	\$66,075	\$8,801	15.8%
3600 School Security	2	\$105,001	\$105,131	\$103,898	-\$130	-0.1%
3000 Totals	3	\$502,476	\$482,912	\$476,271	\$19,564	4.1%

Notes: Accounts do not fully include any negotiated contractual increases, as the 2021 contracts have not been settled.

3200 Line – Anticipated contractual increases – No increase or reduction of programs

3520 Line – Line underfunded in 2020 budget

Line 3600 – Adjustment to reflect anticipated need in 2021



Graduation 2019

4000 Series Salary

Description	2021 FTE	2021 Proposed	2020 Budget	2019 Actual	Change \$	Change %
4110 Custodial Services	9	\$516,481	\$514,520	\$479,467	\$1,961	0.4%
4210 Maintenance of Grounds	11.5	\$707,521	\$697,837	\$618,679	\$9,684	1.4%
4220 Maintenance of Buildings	-	\$55,000	\$55,000	\$13,752	\$0	0.0%
4450 District Technology	2.4	\$158,376	\$134,760	\$115,638	\$23,616	17.5%
4000 Totals	22.9	\$1,437,378	\$1,402,117	\$1,227,536	\$35,261	2.5%

Notes: All lines reflect contractual increases. No change in staffing or services.

4110 to 4220 Lines – Increase due to anticipated contractual obligations

4450 Line – Increase associated with staffing changes within department – No change in FTE but increase in experience and knowledge of staff



Student in Electrical Program

Expense Accounts

The 2021 expense budget increase is 3.5%; much of that is from increases in fixed costs as well as funds held in reserve for contract negotiations and pending contractual raises.

Being cognizant of this being the second year of the renovation project assessments increases, the district worked at keeping budget growth to a minimum despite necessary increases in some areas. While there are decreases to the instructional expense lines of the budget, the district will provide the same level of service to students as it did in 2020.

While administrative expense increased by 4.6%, salaries decreased by 3.4% for a net decrease of \$11,638 in administrative costs.

The Operations and Maintenance of Plant line is essentially level funded. The district is counting on decreased water usage due to renovation upgrades and solar credits for electrical usage to offset any increases in price or usage of utilities.

The increase in the Student Services line is tied to the district funding its resource officer for the first time, as well as contractual student transportation costs.

The \$198,471 increase in the 5000 Series is tied to anticipated increases in employee benefits and property and liability insurance.

	2021 Request	2020 Budget	2019 Actual	Change from 2020 \$	Change from 2020 %
EXPENSE ACCOUNTS					
1000 DISTRICT LEADERSHIP AND ADMINISTRATION	270,144	258,234	266,770	11,910	4.6%
2000 INSTRUCTION	762,064	771,027	932,078	(8,963)	-1.2%
3000 STUDENT SERVICES	1,247,846	1,142,978	1,254,245	104,868	9.2%
4000 OPERATIONS and MAINTENANCE OF PLANT	1,524,885	1,530,301	1,173,649	(5,416)	-0.4%
5000 FIXED CHARGES	4,754,997	4,556,216	4,095,229	198,781	4.4%
7000 & 8000 CAPITAL PROJECTS	600,000	600,000	751,133	-	0.0%
TOTALS	\$9,159,936	\$8,858,756	\$8,473,104	\$301,180	3.4%
TOTAL ALL ACCOUNTS	\$21,072,164	\$20,677,212	\$19,785,507	\$394,952	1.9%

1000 Series Expense

Description	2021 Proposed	2020 Budget	2019 Actual	Change \$	Change %
1110 District School Committee	\$56,330	\$57,400	\$63,836	-\$1,070	-1.9%
1210 Superintendent	\$82,100	\$78,869	\$78,395	\$3,231	4.1%
1410 Business Office	\$30,614	\$31,540	\$25,834	-\$926	-2.9%
1430 Legal Services	\$50,000	\$50,000	\$40,822	\$0	0.0%
1450 District Technology	\$51,100	\$40,425	\$57,883	\$10,675	26.4%
1000 Totals	\$270,144	\$258,234	\$266,770	\$11,910	4.6%

Notes:

1110 Line – Decrease in anticipated needs based on expenditure history – 2019 costs included funds for Superintendent search

1210 Line – Increased costs for community engagement public relations efforts

1410 – Decrease in anticipated needs

1430 – Level funded for anticipated collective bargaining negotiation

1450 – Increase associated with software account reclassification and increased contract costs



Grilled Salmon over wild rice with sautéed spinach, tomatoes, and balsamic reduction, as prepared by Blue Hills Culinary students and served in the “Chateau” School Restaurant

2000 Series Expense

Description	2021 Proposed	2020 Budget	2019 Actual	Change \$	Change %
2110 Curriculum Directors	\$6,000	\$7,000	\$8,251	-\$1,000	-14.3%
2120 Department Heads	\$3,500	\$3,500	\$2,834	\$0	0.0%
2210 School Leadership	\$13,500	\$13,500	\$12,850	\$0	0.0%
2250 Non Inst. Building Technology	\$22,400	\$25,600	\$29,284	-\$3,200	-12.5%
2356 Prof. Development Stipends	\$6,000	\$6,000	\$5,261	\$0	0.0%
2358 Professional Development	\$12,000	\$12,500	\$20,260	-\$500	-4.0%
2410 Text and Instruct. Material	\$65,507	\$72,820	\$48,051	-\$7,313	-10.0%
2415 Other Instructional Materials	\$297,583	\$291,907	\$259,882	\$5,676	1.9%
2420 Instructional Equipment	\$114,000	\$113,782	\$147,874	\$218	0.2%
2430 General Supplies	\$51,000	\$51,000	\$43,819	\$0	0.0%
2440 Other Instructional Services	\$2,000	\$2,000	\$525	\$0	0.0%
2451 Instructional Technology	\$123,000	\$120,300	\$312,097	\$2,700	2.2%
2453 Instructional Hardware	\$9,024	\$7,718	\$800	\$1,306	100.0%
2455 Inst. Software	\$25,050	\$31,900	\$34,102	-\$6,850	-21.5%
2710 Guidance	\$3,500	\$3,500	\$2,157	\$0	0.0%
2720 Assessment	\$5,000	\$5,000	\$4,031	\$0	0.0%
2800 SPED Services for Students	\$3,000	\$3,000	\$0	\$0	100.0%
2000 Totals	\$762,064	\$771,027	\$932,078	-\$8,963	-1.2%

Notes: No reduction in programs offered or in services provided to students

2110-2210 – Small reductions in travel expenses and contracted services

2250 – Reclassification of expenses and increased software costs

2356 & 2358 – Small decrease based on allocating cost to grants

2410 – Annual academic text replacement cycle includes updating Astronomy texts, Psychology Texts, and Math XL software. Updated vocational programs texts include: electrical code books, and new, consumable texts, and or replacement texts for the Criminal Justice, Cosmetology, Computer Tech, Engineering, Health Assisting, Graphic Design, Digital and Visual Communication, Collision Repair and Electrical programs. This line varies each year based on department needs or replacement cycle timing.

2415 Line – The majority of the 17 vocational programs and academic programs received level funding in 2020 for instructional materials. The bulk increase can be contributed to increased costs associated with licensing and certification costs for students and other related contracted support services.

2420 Line – Cost for major equipment or material purchase are split between the District’s budget and the Federal Perkins grant in 2021. The Perkins grant will cover \$180,000 of the vocational program’s needs. Major purchases include materials for the culinary, cosmetology, health assisting, automotive technology, and design and visual graphics programs

2451 Line – Much like the 2420 line the district has been working to stay ahead on Chromebook purchases, so in any one year there is not a big increase for the replacement of Chromebook or other educational technology. The district remains committed to the 1 to 1 Chromebook program for staff and students.

2453 – Instructional hardware associated with vocational program needs

2455 – Instructional software tools for staff and students such as Discovery Streaming, LinkedIn Learning, and Curriculum Mapper

2800 –SPED services provided to students by contractors, such as speech and language services and specialized tutoring services



Students in the Legal and Protective Service Program

3000 Series Expense

Description	2021 Proposed	2020 Budget	2019 Actual	Change \$	Change %
3200 Health Services	\$7,000	\$7,000	\$6,422	\$0	0.0%
3300 Transportation	\$981,179	\$918,890	\$1,009,707	\$62,289	6.8%
3510 Athletics	\$194,328	\$188,088	\$183,497	\$6,240	3.3%
3520 Other Student Activities	\$29,100	\$29,000	\$54,619	\$100	0.3%
3600 Resource Officer	\$36,239	\$0	\$0	\$36,239	100.0%
3000 Totals	\$1,247,846	\$1,142,978	\$1,254,245	\$104,868	9.2%

Notes: No reduction in programs offered or in services provided to students

3300 Line – Increase due to daily school bus contractual increase. District has increased allocation for Homeless student transportation by \$36,000 based on increase of \$40,000 in fiscal year 2020. In 2020, the district experienced a dramatic increase in homeless transportation for the first time.

3510 Line – Anticipated contractual increases

3600 Line – District will cover 50% of the Canton police department provided school resource officer’s salary for the first time.

4000 Series Expense

Description	2021 Proposed	2020 Budget	2019 Actual	Change \$	Change %
4110 Custodial Services	\$68,000	\$63,000	\$60,319	\$5,000	7.9%
4130 Utility Services	\$883,000	\$874,126	\$751,584	\$8,874	1.0%
4210 Maintenance of Grounds	\$30,000	\$30,000	\$5,721	\$0	0.0%
4220 Maintenance of Buildings	\$271,800	\$281,500	\$150,704	-\$9,700	-3.4%
4225 Maint. of Security System	\$5,000	\$5,000	\$2,107	\$0	0.0%
4230 Maintenance of Equipment	\$91,735	\$95,150	\$64,842	-\$3,415	-3.6%
4450 Network Infrastructure	\$175,350	\$181,525	\$138,372	-\$6,175	-3.4%
4000 Totals	\$1,524,885	\$1,530,301	\$1,173,649	-\$5,416	-0.4%

Notes:

4110 Line – Anticipated increase in supply costs

4130 Line – Minimal Increase – District will spend 2021 evaluating energy and water consumption post-renovation. We anticipate a shift in costs between utilities and are unsure of the impact on annual usage or cost at this time.

4210, 4220, 4225 & 4230 Lines – Essentially level funded – During the 2021 fiscal year, district will evaluate the impact of the renovation on each of the cost centers

4400 Line – Cost will fluctuate annually based on cost of license renewals and length of contract

5000 Series Expense

Description	2021 Proposed	2020 Budget	2019 Actual	Change \$	Change %
5100 Employee Retirement	\$780,225	\$740,574	\$699,736	\$39,651	5.4%
5200 Insurance Programs	\$2,166,091	\$2,070,444	\$1,924,864	\$95,647	4.6%
5250 Insurance for Retired Emp.	\$1,586,202	\$1,524,779	\$1,180,069	\$61,423	4.0%
5260 Other Non-Emp. Insurance	\$177,069	\$169,669	\$160,637	\$7,400	4.4%
5300 Rental Lease of Equipment	\$45,410	\$50,750	\$40,479	-\$5,340	-10.5%
5450 Debit Service (BANS)	\$0	\$0	\$89,444	\$0	0.0%
5000 Totals	\$4,754,997	\$4,556,216	\$4,095,229	\$198,781	4.4%

Notes:

5100 Line – Increase in assessment as set by PERAC through the regional retirement board

5200 Line – Reflects an anticipated 4% to 5% increase over 2020 projected actual costs for active employee health insurance costs

5250 Line – Reflects an anticipated 4% increase over 2020 projected actual costs for active employee health insurance costs

5260 Line – Reflects an anticipated 4% to 5% increase over 2020 costs for vehicle, building, and liability insurance

5300 Line – Cost of copier leases

5450 Line – All debit service is captured in separate project assessment

7000 & 8000 Series Expense

Description	2021 Proposed	2020 Budget	2019 Actual	Change \$	Change %
7200 Improvement of Buildings	\$100,000	\$100,000	\$334,170	\$0	0.0%
7000 Totals	\$100,000	\$100,000	\$334,170	\$0	0.0%
Description	2021 Proposed	2020 Budget	2019 Actual	Change \$	Change %
8100 Long Term Debt Principal	\$500,000	\$500,000	\$0	\$0	0.0%
8200 Long Term Debt Interest	\$0	\$0	\$416,963	\$0	100.0%
7000 Totals	\$500,000	\$500,000	\$416,963	\$0	0.0%

Notes:

7200 Line – Funds budgeted for capital items not covered in renovation project. Could be transferred to cover vehicle acquisitions or improvements to grounds.

8100 & 8200 Line – Annually budgeted capital funds to be allocated to reducing capital borrowing cost associated with the renovation project.

Information associated with the capital assessment related to the renovation project can be found in the 2021 Town Assessment Book

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Notes