

**BOARD OF SELECTMEN
MEETING AGENDA**

**Fuller Meadow School
Nathan Media Room
143 South Main Street, Middleton, MA 01949
Tuesday, February 27, 2018
7:00 PM**

This meeting is being recorded

1. 7:00 PM Warrant
Minutes:
 - February 13, 2018 regular meetingTown Administrator updates and reports
2. 7:10 PM Presentation of FY2018 2nd quarter report by Town Accountant/Chief Financial Officer Sarah Wood
3. 7:35 PM Vote to enter into a Tax Agreement for Personal Property with HG Solar Systems LLC with respect to a solar energy project located behind 230 South Main Street, Assessors Map 30, Lot 188C, per the affirmative vote on Article 6 at the November 7, 2017 Special Town Meeting
4. 7:40 PM Update on Fiscal Year 2019 operating and capital budgets including Masconomet Regional School District and Essex Technical High School
5. 7:55 PM Preliminary review of May 8, 2018 Annual Town Meeting warrant
6. 8:10 PM New Business: Reserved for topics that the Chair did not reasonably anticipate would be discussed

The Board reserves the right to consider items on the agenda out of order. Not all items listed may in fact be discussed and other items not listed may also be brought up for discussion to the extent permitted by law.

Minutes of the MIDDLETON BOARD OF SELECTMEN
Fuller Meadow School
Nathan Media Room
143 South Main Street, Middleton, MA 01949
February 13, 2018 7:00PM

Present: Chair Brian Cresta, Kosta Prentakis, Timothy Houten, Todd Moreschi, Rick Kassiotis

Absent: None

Others Present: Town Administrator Andrew Sheehan, Assistant Town Administrator Ryan Ferrara, Minutes Secretary Judi Stickney, Robert Gregorio, Tony Roselli, Beverly Milward, Kevin Nichols, Don Carter, Belinda Young, and others

7:02 PM Chairman Brian Cresta called the meeting to order at 7:02PM

- **Warrant:** After a brief review of the payroll (\$601,143) and bills payable (\$1,209,228) warrants by Town Administrator Andrew Sheehan, the Board took the following action:
On a **MOTION** made by **Prentakis**, second by **Houten**, the Board of Selectmen **VOTED** unanimously to approve warrant number 1817, dated 2/15/18, as presented.
- **Minutes:** After a brief review of the Minutes of January 30, 2018, the Board took the following action:
On a **MOTION** made by **Prentakis**, second by **Houten**, the Board of Selectmen **VOTED** unanimously to accept the minutes as presented.
- **Town Administrator's Updates and Report:** Town Administrator Andrew Sheehan provided the Board with updates and information on the following:
 - **Increasing Transparency:** Sheehan provided the Board with an update on the action his office is taking to increase transparency, noting that they are continuing to work on the town's website, which was rolled out last year. He added that they are in the process of developing podcasts for the website on various municipal topics, noting that they are also posted on the town's Facebook page, as well as on the website.
 - **Regional Community Compact Information Technology (IT) Grant:** Sheehan advised that they have piggybacked on with other local communities to take advantage of ClearGov, a budget visualization tool, as part of the Regional Community Compact IT grant initiative. Sheehan added that it will allow the town to do some bench-marking, especially with the Masconomet budget, as all three tri-towns, as well as Masconomet are using ClearGov. Sheehan noted that there is no cost the first year and they can opt out after one year or opt out if they don't get the grant.
 - **Solar Agreement:** Sheehan advised the Board that he has been working with Brad Swanson and Town Counsel to hammer out an agreement with the Town's solar client, HD Solar. He noted that the Board of Assessors voted earlier tonight allowing for nonsubstantive changes that may come up in the next few days. Sheehan added that they are about 99% complete and he is planning for it to be on the agenda for February 27th meeting of the Board of Selectmen.
 - **Operating Budgets:** Sheehan advised he is continuing to get more information from the departments on their budgets, noting that Masconomet's draft budget is about \$89,000 lower than he expected, and it may drop a bit further, if the start time change gets

pushed off another year. He added that the Essex Tech budget also came in slightly lower than initially projected, and they are still waiting for numbers on health insurance from MIIA.

- **Capital Requests:** Sheehan advised they are meeting with departments this week on their capital requests. He reported that the budget will be over \$2 million, with the spending target based on established policies of less than a million. The capital budget will be more challenging this year than it has in the past, adding that there will be a meeting with the Finance Committee and Selectmen on March 3 at 8:30am, to discuss the capital budget and update on the operating budget.
- **Town Meeting Warrant:** Sheehan advised that the first draft of the Town Meeting Warrant is complete. There are currently 26 articles which will probably increase. He has been working with the Town Moderator to streamline and consolidate articles, noting that they are consolidating all town meeting articles into Town Meeting Warrant, adding that, rather than 15-20 capital articles, there will be a single capital article.

7:14 PM Fiscal Year 2017 Audit of Financial Statements and Management Letter: Tony Roselli of Roselli, Clark & Associates met with the Board of Selectmen with a presentation on the Fiscal Year 2017 audit of financial statements and management letter. Roselli noted this was their second year doing the audit and proceeded with reviewing the information he provided to the Board: Management Letter, Evaluation of Operations, Current Year Findings, and Findings and Recommendations. Roselli added that the Town has an excellent financial foundation. His presentation focused on prior year findings and current year findings, as well as which had been resolved. After comments and questions, Chair Cresta thanked Roselli for the detailed information, noting that he is looking forward to next year's letter.

7:45 PM Vote to Appoint Animal Control Officer and Animal Inspector and Alternate: Beverly Milward met with the Board to provide the Board with her experience and background, as well as her interest in serving the Town as the Animal Control Officer and Animal Inspector. Kevin Nichols was also present for his appointment as Alternate Animal Control Officer and Alternate Animal Inspector. After a brief discussion, the Board took the following action:

On a **MOTION** made by **Prentakis**, second by **Kassiotis**, the Board of Selectmen **VOTED** unanimously to appoint Beverly Milward as Animal Control Officer and Animal Inspector, and Kevin Nichols Alternate Animal Control Officer and Alternate Animal Inspector through June 30, 2018.

7:55 PM Discuss Retirement Announcement of Treasurer/Collector Donald Carter:

Chair Cresta praised Donald Carter for his exemplary service to the Town of Middleton, thanking him for the professionalism he brought to the office. There ensued a brief discussion on appointing Belinda Young as Treasurer/Collector effective July 1, 2018, as well as plans for hiring Ms. Young's replacement as Assistant Treasurer/Collector. After discussion, the Board took the following action:

On a **MOTION** made by **Kassiotis**, second by **Moreschi**, the Board of Selectmen **VOTED** unanimously to appoint Belinda Young as Treasurer/Collector, effective July 1, 2018 through June 30, 2021.

Chair Cresta advised that they will be working on filling the vacant position of Assistant Treasurer/Collector. Sheehan added they will have the position filled by July 1. Young thanked Don Carter for his help in taking her under his wing and preparing her for the job.

8:03 PM Vote on License to Own a Taxicab Company/Register Cabs: Fabiola Nabe met with the Board to provide them with her background and business information. Ms. Nabe was requesting a license for her business, New England Professional Transportation, LLC, working out of 169 Liberty Street, noting it was for one vehicle and mostly non-emergency medical appointment transports. After a brief discussion, the Board took the following action:

On a **MOTION** made by **Houten**, second by **Prentakis**, the Board of Selectmen **VOTED** unanimously to approve the license for Fabiola Nabe, New England Professional Transportation, LLC, to operate one taxicab, out of 169 Liberty Street.

8:08 PM Vote to Accept Mass. General Law Chapter 166, §32A: The Board discussed Chapter 166, Section 32A of Mass. General Laws, allowing wiring inspectors to work in town as long as they do not inspect their own work. After a brief discussion, the Board took the following action:

On a **MOTION** made by **Houten**, second by **Prentakis**, the Board of Selectmen **VOTED** unanimously to accept Mass. General Law Chapter 166, §32A

8:11 PM Property Fraud Watch Tax Bill Insert: The Board briefly discussed the insert the Southern Essex Registry of Deeds had requested be inserted into residents' 4th quarter tax bills. After a brief discussion, the Board took the following action:

On a **MOTION** made by **Houten**, second by **Moreschi**, the Board of Selectmen **VOTED** unanimously to authorize the Treasurer/Collector to include the Property Fraud Watch insert into the FY2018 4th Quarter tax bill.

8:12 PM Review and Discuss Proposal from Gienapp Design Associates: Town Administrator Andy Sheehan provided the Board with background information on the 48 South Main Street property, noting that it's been proposed as a potential location for one or more public buildings, including a fire station, police station, town offices, and/or Council on Aging Senior Center. Sheehan advised they need to have an architectural overview study and Gienapp Design Associates had provided a comprehensive proposal to complete the study. A brief discussion ensued and the Town Administrator will provide updates to the Board at future meetings.

8:20 PM New Business:

- **Citizen Feedback Session Scheduled:** Selectman Prentakis announced there is a Citizen Feedback session scheduled for March 1, 6:30PM-7:30PM, at the Flint Library. He will be present to meet with any resident interested in providing feedback.
- **Funds for Early Voting:** Selectman Kassiotis reported that Rep. Jones had secured funding for early voting. Cresta provided more information for the Board members, noting that the unfunded mandate had passed the House.
- **Lola Anderson Passing:** Chair Cresta noted the recent passing of Lola Anderson, adding that on behalf of the Town of Middleton, the Board would be adjourning in her memory. There followed a moment of silence.

8:20 PM ADJOURN

With no further business, on a **MOTION** made by **Houten**, the Board of Selectmen **VOTED** unanimously to adjourn in memory of Lola Anderson at 8:20 PM.

Respectfully submitted,



Minutes Secretary

Kosta Prentakis, Clerk

Documents either distributed to the Board of Selectmen before the meeting in a packet or at the meeting:

1. Agenda: February 13, 2018
2. Town of Middleton Summary of Weekly Bills Payable and Payroll Warrants, 2/15/18, #1817
3. Minutes: 1/30/18
4. Packet from Roselli, Clark & Associates, Including:
 - Management Letter Year Ended June 30, 2017
 - Report on Examination of Basic Financial Statements and Additional Information Year Ended June 30, 2017
 - Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Year Ended June 30, 2017
5. Copy of Mass. General Law Chapter 166, §32A:
<https://malegislature.gov/Laws/GeneralLaws/PartI/TitleXXII/Chapter16/Section32a>
6. Proposed Tax Bill Insert from Southern Essex District Registry of Deeds, Re: Property Fraud Watch
7. Letter from Gienapp Design to Town Administrator, Re: Town of Middleton Public Facilities Assessment: Proposal for Architectural Overview Study Services, 2/6/18
8. Letter from Treasurer/Collector to Town Administrator, Re: Intention to Retire, 1/24/18



TOWN OF MIDDLETON
Office of Town Accountant/CFO
48 South Main Street
Middleton, MA 01949
(978) 777-4966

TO: Board of Selectmen/Finance Committee

FROM: Sarah Wood

DATE: February 6, 2018

SUBJECT: FY 2018, 2nd Quarter Highlights

This report includes a summary of the 2nd quarter results as of December 31, 2017 for the General Fund, CPA Fund, Water Fund, and Revolving Accounts. The General Fund accounts for the Town's annual operating budget and the majority of the capital budget. Exceptions include MELD and SESD assessments, which are accounted for as enterprise funds, and capital budget items that are associated with other funds (i.e. CPA Fund).

General Fund Expenditures

As of December 31, 2017, 48% of the FY 2018 General Fund budget had been expended. Please see the chart below for a breakdown of each major category's budget versus actual figures as of the second quarter in FY 2018. Encumbrances and warrant articles are not included in these figures.

Major Category	Adjusted Budget	Actual Expended	Percent Expended
General Government	\$1,746,382	\$622,903	36%
Public Safety	\$3,825,258	\$1,520,954	40%
Education	\$21,712,953	\$9,669,697	45%
Public Works	\$1,473,105	\$457,774	31%
Health and Human Services	\$485,157	\$215,585	44%
Culture and Recreation	\$562,774	\$266,538	47%
Unclassified & Debt Service	\$4,497,610	\$3,797,966	84%

At the end of the first quarter of the fiscal year the total year-to-date expenditures should be around 50% of the departmental budget. The Recreation Commission and Town Counsel departments typically sees higher expenditures in the first quarter. Recreation Commission's summer park program takes place within the first few months of the fiscal year therefore expenditures are higher. Town counsel bills bi-annually and therefore this department is typically higher than the expected 50% of budget. The unclassified category has a higher percent expended because this category includes transfers to other funds, which are made at the beginning of the year. This category also includes items that are originally expensed to the Town but then allocated to MELD and the School Department in March.

Areas of concern with the budget primarily relate to liability insurance and life insurance expenditures. We have received the breakdown of our liability insurance (MELD, School & Town) and MIIA has changed the way they allocate general liability insurance across all municipalities. This has caused the Town to take on more of a burden for these expenditures that have been previously budgeted as MELD's share. This took place in FY18 so most likely a year-end transfer will need to take place to cover the costs. Life insurance had unexpected increases in costs due to a large number of employees signing up during open enrollment late last spring. These changes took effect in FY18 after the budget was set so there is also the potential that a year end transfer will be needed. As of December 31st 70% of the budget has been expended.

General Fund Revenues

Revenue collections were largely in line with estimates. As of December 31, 2017, 50% or \$17,189,208 of total estimated revenues for FY 2018 (\$34,387,709) had been collected.

Of the local receipts categories that are lower than 50% of their budgeted revenues are: Motor Vehicle Excise (16%), Other Excise – Room (43%), Penalties & Interest on Taxes (41%), Library Receipts (38%), Fines & Forfeitures (40%) and Medicaid Reimbursement (24%). Motor Vehicle commitments runs on a calendar year. The first commitment for calendar year 2018 will be issued in the third quarter therefore the majority of revenue collections typically occur in the third quarter of the fiscal year. Room Excise has dropped significantly from the previous quarter. I have a request into the DOR to ensure our percentage of the hotel share was calculated correctly. We have received less in Medicaid reimbursement than we typically see primarily due to the Town receiving the 3rd Quarter payment in June rather than in July, the timing of this decreased our typical revenue amounts. If this occurs the same this year it should not be a problem, however, if it does not we could be short of our budgeted amount.

Revenues as of December 31, 2017 that have exceeded their revenue budgets are Cemetery Receipts (57%), Other Departmental Revenues (70%), Licences and Permits (59%) and Investment Income (73%). Cemetery Receipts has seen a 29% increase in interment (burial) fees compared to the end of the second quarter of FY2017. This is consistent with previous quarter but has slowed down as the year progresses and the impact of the rate change has lessened. Other Departmental Revenues are doing well primarily due to the sale of surplus vehicles/equipment totaling \$11,685 and there is also a \$6,200 increase in recycling reimbursements compared to the end of the second quarter of FY2017. Licences and Permits have seen increases in building permits and Health Department permits of 38% and 15% respectfully.

CPA Fund Expenditures & Revenues

CPA expenditures at 40% of budgeted expenditures, not inclusive of capital items. This is not unexpected as the majority of the remaining debt payments are due in April.

CPA revenues are at 68% of the budget. This is a higher percentage than other quarters due to the timing of the State Reimbursement (November).

Water Fund Expenditures & Revenues

Water expenditures are at 31% of the budget. This is not unusual as a large part of the department's expenses take place in the spring/summer.

There is no true budgeted amount for the water fund. It is expected that revenues will be enough to cover the current year budget as well as add some additional revenue that will close out to fund balance at the end of the year.

I hope the information presented is informative and helpful. If you have any questions, please do not hesitate to contact me.

Town of Middleton, MA
Fiscal Year 2018 Expenditures (unaudited)

For the Period Ended GENERAL FUND	REVISED BUDGET	9/30/17 Quarter 1	12/31/17 Quarter 2	3/31/18 Quarter 3	6/30/18 Quarter 4	Total YTD EXPENDED	AVAILABLE BUDGET	% USED
Total 114 TOWN MODERATOR	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	0%
Total 122 SELECTMEN	288,976	65,115	64,850	-	-	129,965	159,011	45%
Total 131 FINANCE COMMITTEE	92,460	180	488	-	-	668	91,792	1%
Total 135 TOWN ACCOUNTANT	123,663	28,809	27,369	-	-	56,177	67,486	45%
Total 141 ASSESSORS	172,963	40,676	37,152	-	-	77,828	95,135	45%
Total 145 TREASURER/COLLECTOR	256,504	46,029	56,952	-	-	102,982	153,522	40%
Total 146 CUSTODIAN OF TOWN LANDS	2,500	-	-	-	-	-	2,500	0%
Total 151 TOWN COUNSEL	60,000	15,212	-	-	-	15,212	44,788	25%
Total 155 MIS	261,165	46,382	25,049	-	-	71,431	189,734	27%
Total 161 TOWN CLERK	127,054	28,002	25,892	-	-	53,895	73,159	42%
Total 162 ELECTIONS	18,341	323	2,712	-	-	3,035	15,306	17%
Total 171 CONSERVATION COMMISSION	52,049	14,411	14,489	-	-	28,901	23,148	56%
Total 175 PLANNING BOARD	99,418	21,069	21,473	-	-	42,543	56,875	43%
Total 176 BOARD OF APPEALS	10,746	83	-	-	-	83	10,663	1%
Total 181 MASTER PLAN COMMITTEE	1,198	122	244	-	-	366	832	31%
Total 192 TOWN BUILDING	104,145	16,533	21,667	-	-	38,200	65,945	37%
Total 195 TOWN REPORT	5,000	-	670	-	-	670	4,330	13%
Total 196 AUDIT	30,000	-	-	-	-	-	30,000	0%
Total 199 STREET LIGHTS	40,000	391	556	-	-	947	39,053	2%
Total 210 POLICE	1,723,807	328,608	341,152	-	-	669,760	1,054,047	39%
Total 220 FIRE	1,823,886	322,045	408,388	-	-	730,434	1,093,452	40%
Total 241 BUILDING INSPECTION	251,235	54,586	54,410	-	-	108,996	142,239	43%
Total 292 ANIMAL CONTROL	26,130	5,735	6,030	-	-	11,764	14,366	45%
Total 296 CONSTABLE	200	-	-	-	-	-	200	0%
Total 301 SCHOOL DEPARTMENT	11,466,881	1,580,842	2,914,433	-	-	4,495,275	6,971,606	39%
Total 314 MASCONOMENT ASSESSMENT	9,626,121	2,375,223	2,326,334	-	-	4,701,557	4,924,565	49%
Total 315 ESSEX TECH ASSESSMENT	619,951	157,622	315,244	-	-	472,865	147,086	76%
Total 420 DPW ADMINISTRATION	1,097,863	152,950	179,338	-	-	332,287	765,576	30%
Total 425 TRANSFER STATION	375,242	61,854	63,632	-	-	125,486	249,756	33%
Total 511 BOARD OF HEALTH	130,437	26,146	32,427	-	-	58,573	71,864	45%
Total 541 COUNCIL ON AGING	193,568	45,005	48,792	-	-	93,797	99,771	48%
Total 543 VETERANS AGENT	122,652	21,533	25,570	-	-	47,104	75,548	38%
Total 545 TRI TOWN COUNCIL	28,500	7,125	7,125	-	-	14,250	14,250	50%
Total 548 GARDEN CLUB	5,000	-	1,862	-	-	1,862	3,138	37%
Total 550 CHIEF WILLS FESTIVAL	5,000	-	-	-	-	-	5,000	0%
Total 610 LIBRARY	512,225	122,700	112,570	-	-	235,269	276,956	46%
Total 630 RECREATION COMMISSION	44,549	27,996	3,187	-	-	31,183	13,366	70%

Total 691 HISTORICAL COMMISSION	1,000	85	-	-	-	85	915	9%
Total 692 MEMORIAL DAY	5,000	-	-	-	-	-	5,000	0%
Total 710 DEBT SERVICE	1,358,927	779,554	46,353	-	-	825,907	533,020	61%
Total 820 STATE ASSESSMENTS & CHARGES	422,654	105,672	105,672	-	-	211,344	211,310	50%
Total 910 COMPENSATION RESERVE	25,000	2,500	659	-	-	3,159	21,841	13%
Total 911 RETIREMENT	1,300,187	1,628,327	-	-	-	1,628,327	(328,140)	125%
Total 913 UNEMPLOYMENT	10,000	198	608	-	-	806	9,194	8%
Total 914 HEALTH INSURANCE	801,525	262,361	198,734	-	-	461,095	340,430	58%
Total 915 GROUP INSURANCE	2,000	723	675	-	-	1,397	603	70%
Total 916 MEDICARE/DEP TAX	76,000	18,000	20,852	-	-	38,851	37,149	51%
Total 945 LIABILITY INSURANCE	161,200	286,862	100	-	-	286,962	(125,762)	178%
Total 962 TRANSFERS TO OTHER FUNDS	340,117	100,000	240,117	-	-	340,117	(0)	100%
Total GENERAL FUND	\$ 34,303,239	\$ 8,797,589	\$ 7,753,827	\$ -	\$ -	\$ 16,551,415	\$ 17,751,824	48%
Total CPA	\$ 96,885	\$ 38,975	\$ -	\$ -	\$ -	\$ 38,975	\$ 57,910	40%
Total WATER FUND	\$ 186,914	\$ 37,129	\$ 8,431	\$ -	\$ -	\$ 45,560	\$ 141,354	24%
<p>The Departmental Codes in the 900 series are initially expensed with the Town covering all costs. In March, MELD's portion of these expenditures are journaled out of the GF and into MELD's fund. At fiscal year end, the School's portion of these expenditures are journaled and placed into the appropriate school accounts.</p>								

Town of Middleton, MA
Fiscal Year 2018 Warrant Articles Expenditures (unaudited)

<u>Fund</u>	<u>FY Year</u>	<u>WA</u>	<u>Account Name</u>	<u>Original Appropriation</u>	<u>Available Balance at 7/1/2017</u>	<u>YTD Expended</u>	<u>Available Balance at 9/30/2017</u>
GF	2011	25	DPW RENO & MOWER	\$ 43,000	\$ 9,800	\$ -	\$ 9,800
GF	2011	26	REPAIR TWN HALL & OLD	52,000	2,277	-	2,277
GF	2012	30	STRM.MNGMNT CONSULT	15,000	2,613	-	2,613
GF	STM 2012		RE-INSULATE FIRE STATION ROOF	35,000	1,271	193	1,078
GF	2013	13	ASSESSOR GIS SYS	32,000	3,736	-	3,736
GF	2013	25	DPW BLDG REPAIR	41,000	29,320	-	29,320
GF	2014	16	SCHOOL SECURITY SYST	37,000	7,691	-	7,691
GF	2014	26	DPW BLDG IMPROVEMENTS	35,000	8,513	-	8,513
GF	2015	9	FIRE DEPT DEFIB COMPT	27,300	598	-	598
GF	2015	11	FIRE STATION REPAIR	10,000	177	177	-
GF	2015	19	RADAR GUN & VESTS	23,300	5,085	-	5,085
GF	2015	21	REP TRAILER LEAF VAC	25,000	13,219	-	13,219
GF	2015	24	DPW COPY MACH/STAIRS	26,000	12,332	-	12,332
GF	2015	25	IMPROVE RUBCHINUK PK	90,000	41,605	22,254	19,352
GF	STM 2015	2	ATHLETIC FLD MAINT	35,000	19,357	2,667	16,689
GF	2016	14	TRUCK REPAIRS AND JOL	48,000	123	123	-
GF	2016	15	FIRE STATION REPAIR	15,000	8,782	2,548	6,234
GF	2016	16	FIRE TRAINING	16,000	3,951	-	3,951
GF	2016	18	ADDTL CHAP 90 FUNDING	75,000	3,555	755	2,800
GF	2016	25	DPW BUILDING REFURB	25,000	25,000	-	25,000
GF	2017	17	REMEDIAL NATSUE WAY	165,000	145,115	980	144,135
GF	2017	19	LED STREET LIGHT CONVERSION	95,000	67,870	11,516	56,354
GF	2017	20	TIRES FOR 2008 LOADER	8,000	467	-	467
GF	2017	23	UPGRADE RADIO INFRASTRUCTURE	25,000	2,536	-	2,536
GF	2017	24	REPAIR FIRE ENGINE	14,000	2,257	2,257	-
GF	2017	24	NEW TURNOUT GEAR	29,000	1,720	1,720	-
GF	2017	24	FIRE PORTABLE RADIOS	28,000	1,099	-	1,099
GF	2017	26	PUBLIC FACILITIES STUDY	50,000	5,500	3,500	2,000
GF	2017	27	CHROMEBOOKS W/ CHARGING STATIONS	47,000	894	894	-
GF	2017	27	TEACHER LAPTOPS	3,300	3,300	-	3,300
GF	2017	27	MOBILE COMPUTER CARTS	2,000	2,000	2,000	-
GF	2017	28	SCHOOL ACCOUNTING SOFTWARE	22,000	22,000	-	22,000
GF	STM 2017	4	MEMORIAL HALL REPAIRS	100,000	95,375	9,074	86,301
GF	2018	26	PAVING & ROAD IMPROVEMENTS	100,000	100,000	27,695	72,305
GF	2018	26	REPLACE DUMP TRUCK	73,000	73,000	-	73,000
GF	2018	26	DPW REPLACE RIDING MOWER	11,000	11,000	10,375	625
GF	2018	26	TRANSFER STATION BUILDING AND DECK REPAIRS	9,000	9,000	-	9,000
GF	2018	26	REPLACE FLAIL MOWER	8,500	8,500	7,675	825
GF	2018	26	REPLACE ROLLOFF CONTAINER	7,000	7,000	6,000	1,000
GF	2018	27	PD PORTABLE RADIO UPGRADE	33,000	33,000	33,000	-
GF	2018	27	PD PISTOLS	15,900	15,900	23,313	(7,413)
GF	2018	27	CRUISER LAPTOPS	12,000	12,000	-	12,000
GF	2018	27	PURCHASE CRUISER RADIOS	8,000	8,000	-	8,000
GF	2018	27	RADAR GUNS	3,900	3,900	3,882	18
GF	2018	27	PATROL RIFLES	1,400	1,400	1,364	36
GF	2018	28	REPLACE FD CAR 2	40,000	40,000	40,000	-
GF	2018	28	OUTFIT FOREST TRUCK	35,000	35,000	15,325	19,675
GF	2018	28	FD SALARIES (MILITARY CALLUP)	26,000	26,000	25,947	53
GF	2018	28	FD BUILDING REPAIRS	20,000	20,000	-	20,000
GF	2018	28	TURNOUT GEAR WASHER/DRYER ***	17,000	17,000	678	16,322
GF	2018	28	FD TRAINING	16,400	16,400	-	16,400
GF	2018	28	FD COMAND POST EQUIPMENT	16,000	16,000	3,500	12,500
GF	2018	28	FD IV PUMPS	11,000	11,000	-	11,000
GF	2018	28	REPLACE FIRE STATION GARAGE DOOR	10,000	10,000	-	10,000
GF	2018	28	REPLACE FIRE HOSES	8,000	8,000	1,980	6,020
GF	2018	29	FM CHROMEBOOK CARTS	4,980	4,980	4,980	-
GF	2018	29	FM CHROMEBOOKS	23,100	23,100	22,175	925
GF	2018	29	FM DOCUMENT CAMERAS	138	138	-	138
GF	2018	29	FM IPADS	10,991	10,991	9,802	1,189
GF	2018	29	FM LIBRARY FURNITURE	13,000	13,000	-	13,000
GF	2018	29	FM SCIENCE CURRICULUM	36,750	36,750	23,636	13,114
GF	2018	29	FM SECURITY SYSTEM	101,358	101,358	-	101,358
GF	2018	29	FM TECHNOLOGY IMPROVEMENTS	25,000	25,000	-	25,000
GF	2018	29	HM CHROMEBOOK CARTS	6,225	6,225	6,225	-
GF	2018	29	HM CHROMEBOOKS	29,700	29,700	26,370	3,330
GF	2018	29	HM SCIENCE CURRICULUM	66,550	66,550	53,875	12,675
GF	2018	31	MASCO CAPITAL IMPROVEMENTS	179,580	179,580	179,580	-
GF	2018	32	ESSEX TECH CAPITAL IMPROVEMENTS	10,907	10,907	-	10,907
GF	2018	33	COA VAN REPLACEMENT	62,000	62,000	-	62,000
GF	2018	33	TOWN HALL WINDOWS	10,000	10,000	-	10,000
GF	2018	34	UPDATE MASTER PLAN	55,000	55,000	-	55,000
GF	2018	34	IT IMPROVEMENTS	34,450	34,450	16,690	17,760
GF	2018	34	VOTING TABULATORS	17,000	17,000	-	17,000
GF	2018	34	EMPLOYEE TRAINING	10,000	10,000	3,199	6,801
CEMETERY I	2016	26	OAKDALE CEMETERY WORK	63,000	30,182	-	30,182
CPA	2013	27	OLD TOWN HALL	13,000	23	-	23
CPA	2014	14	TRAIN STATION	9,500	500	-	500
CPA	2014	27	OLD TOWN HALL REPAIRS	22,000	22,000	-	22,000
CPA	2015	34	PHASE 1 RAILS TO TRAILS	130,000	126,600	-	126,600
CPA	2016	20	SHADE STRUCTURE AT HM	25,000	14,985	10,995	3,990
CPA	2016	21	TOWN COMMON IMPROVEMENT	100,000	4,713	-	4,713
CPA	2016	45	OLD TOWN HALL PLANS + DRAWINGS FOR REPAIR	20,000	8,510	-	8,510
CPA	2018	35	CURTIS SAW MILL PROJECT	4,900	4,900	-	4,900
CPA	2018	35	MILL POND DAM MARKER	2,000	2,000	2,000	-
WATER	2017	30	RIVER STREET WATER MAIN	450,000	101,240	101,240	-
WATER	2108	26	WATER PRESSURE UPGRADES/STUDIES LAKEVIEW AVE	65,000	65,000	6,600	58,400

*** - A GRANT WAS OBTAINED BY THE FIRE DEPARTMENT FOR THIS PURCHASE THUS THIS ARTICLE WILL BE CLOSED TO THE G/F AT YEAR END

Town of Middleton, MA
Fiscal Year 2018 Encumbrance Expenditures (unaudited)

<u>Fund</u>	<u>Department</u>	<u>Account Name</u>	<u>Approved</u>	<u>YTD Expended</u>	<u>Available Balance</u> <u>at 12/31/17</u>
GF	Treasurer	Contractual Services	\$ 363	\$ 363	\$ -
GF	Clerk	Capital Outlay	5,000	3,510	1,490
GF	Police	Compensation Reserve	168,386	111,352	57,034
GF	Police	Training	25,934	7,248	18,687
GF	Police	Mobile Phone	1,500	55	1,445
GF	Police	Contractual Services	5,183	-	5,183
GF	Police	New Cruiser	6,000	-	6,000
GF	School	Salaries	301,752	301,752	-
GF	School	Supplies	148,635	127,783	20,852
GF	DPW	Catch Basin Cleaning	12,000	11,988	12
GF	DPW	Stone Sealing	6,500	-	6,500
GF	Transfer Station	Monitoring Wells	14,630	-	14,630
GF	BOH	Consultant	2,880	1,286	1,594
GF	COA	Fuel	336	336	-
GF	COA	Equipment Repair	66	66	0
GF	COA	Telephone	725	300	425
GF	COA	Copier/Printer	156	-	156
GF	COA	Contractual Services	118	118	-
GF	COA	Building Maintenance	956	292	664
GF	COA	Travel	1,583	1,583	-
GF	COA	Outlay Equipment	175	175	-
GF	Historical Commision	Map & Deed Binding	329	309	19
WATER	Water	Contractual Services	11,000	-	11,000
			<u>\$ 714,208</u>	<u>\$ 568,516</u>	<u>\$ 145,692</u>

Town of Middleton, MA
Fiscal Year 2018 Revenues (unaudited)

For the Period Ended GENERAL FUND	BUDGET	9/30/17 Quarter 1	12/31/17 Quarter 2	3/31/18 Quarter 3	6/30/18 Quarter 4	Total YTD REVENUE	(UNDER)/OVER BUDGET
PERSONAL PROPERTY TAXES	\$ 653,701	\$ 247,806	\$ 80,724			\$ 328,530	\$ (325,171)
REAL ESTATE**	26,980,411	6,479,716	7,028,343			13,508,059	(13,472,352)
TAX LIEN/TITLE/FORECLOSURE	*	31,032	9,204			40,236	n/a
MOTOR VEHICLE EXCISE	1,800,000	169,021	112,388			281,409	(1,518,591)
OTHER EXCISE - MEALS	170,000	55,813	56,244			112,057	(57,943)
OTHER EXCISE - ROOM	230,000	71,562	26,306			97,868	(132,132)
OTHER EXCISE - PENALTIES AND INTEREST ON TAXES	100,000	10,238	30,650			40,888	(59,112)
PILOT	125,000	-	-			-	(125,000)
PILOT - MELD	204,000	-	204,000			204,000	-
CHARGES FOR SERVICES - SOLID WASTE FEES	160,000	53,165	106,260			159,425	(575)
FEES	105,000	28,127	26,212			54,339	(50,661)
DEPARTMENTAL REVENUES - LIBRARIES	3,500	645	698			1,343	(2,157)
DEPARTMENTAL REVENUES - CEMETERIES	50,000	16,600	11,920			28,520	(21,480)
OTHER DEPARTMENTAL REVENUE	55,000	14,329	24,031			38,360	(16,640)
LICENSES AND PERMITS	610,000	103,625	254,603			358,228	(251,772)
FINES AND FORFEITS	20,000	5,095	2,885			7,980	(12,020)
INVESTMENT INCOME	40,000	14,174	14,905			29,079	(10,921)
MEDICAID REIMBURSEMENT	30,000	4,954	2,167			7,121	(22,879)
STATE AID	2,301,696	561,565	580,800			1,142,365	(1,159,331)
TRANSFERS IN	749,401	668,975	80,426			749,401	-
Total GENERAL FUND	\$ 34,387,709	\$ 8,536,442	\$ 8,652,766	\$ -	\$ -	\$ 17,189,208	\$ (17,198,501)
Total CPA	\$ 213,440	\$ 53,308	\$ 91,248	\$ -	\$ -	\$ 144,556	\$ (68,884)
Total WATER FUND	*	\$ 25,450	\$ 11,775	\$ -	\$ -	\$ 37,225	N/A

* Indicates budgeted figures not available.

** Net of Overlay raised on recap

Note: The budgeted figures for Personal Property and Real Estate taxes are the amounts to be raised per the recap

Note: Budgeted revenues does not include the free cash or overlay surplus appropriated for fiscal year expenditures

Town of Middleton, MA
Revolving Funds (unaudited)

	Fund Balance as of 7/1/2017	Revenue as of 12/31/17	Expenditures as of 12/31/17	Fund Balance as of 12/31/17
RECREATION REVOLVING	\$ 17,343	\$ 3,159	\$ (2,872)	\$ 17,630
USER FIELD FEES	32,324	3,200	(2,146)	33,378
COA TRIP FUND	17,085	12,771	(6,831)	23,025
STORMWATER MANAGEMENT	600	100	-	700
FIREARMS LICENSES AND PERMITS	13,355	1,616	(2,005)	12,966

Town of Middleton, MA
Appropriation Funds (unaudited)

	Fund Balance as of 12/31/17	Revenue as of 12/31/17	FY 18 Appropriation
FIRE ALARM FEES	\$ 13,655	\$ 600	\$ (15,000)
AMBULANCE FUND	684,641	287,195	(380,000)
WATER FUND	704,616	25,450	(186,914)
CELL TOWER LEASE RECEIPTS	135,436	30,212	(50,000)
PEG	391,102	51,025	(208,975)
WEIGHTS & MEASURERS	32,792	-	(15,000)
OPEB*	1,129,050	80,182	50,000
STABILIZATION*	1,936,380	2,350	50,000

* Revenue amount indicates interest only.

TAX AGREEMENT
FOR PERSONAL PROPERTY
between
HG Solar Development, LLC
and
THE TOWN OF MIDDLETON
dated as of _____

TAX AGREEMENT
FOR
PERSONAL PROPERTY

THIS IS A TAX PAYMENT AGREEMENT FOR TAXES FOR PERSONAL PROPERTY (this "Agreement") is made and entered into as of _____ by and between HG Solar Development, LLC having a mailing address of 20 Lincoln Ave., Port Chester, NY 10573 ("Developer") and the TOWN OF MIDDLETON, a municipal corporation duly established by law and located in Essex County, Commonwealth of Massachusetts, 48 South Main Street, Middleton, MA 01949 (the "Town"). Developer and the Town are collectively referred to in this Agreement as the "Parties" and are individually referred to as a "Party".

WHEREAS, Developer and Richardson's Farms, Inc., have entered into a lease agreement for a parcel of land consisting of 18.08[±] acres owned by Richardson's Farms, Inc., for which a memorandum of lease agreement has been recorded at the South Essex Registry of Deeds on February 14, 2018, Book 36532, Page 410, and which property is located off of South Main Street (behind 230 Main Street, Assessors' Map 29, Parcel 188 S) as more particularly shown in Exhibit A (the "Property");

WHEREAS, Developer plans to build, own and operate a photovoltaic power plant (the "Project") with an expected direct current nameplate capacity of approximately 5.99 Mw direct current (DC) and 4.99 Mw alternating current (AC) on the Property (the "Project");

WHEREAS, it is the intention of the Parties that Developer make annual payments to the Town for the term of this Agreement in lieu of personal property taxes for the Project, that the personal property shall be given a full valuation for the purposes of determining the levy ceiling and levy limit under section 21C and in determining minimum residential factor and classification of property under section 1A of chapter 58 of the General Laws and section 56 of chapter 40 of the General Laws as of January 1 in the first year following the Commercial Operation Date of the Project in accordance with G.L. c.59, §38H(b), and any and all applicable regulations promulgated pursuant thereto; and

WHEREAS, because both Developer and the Town need an accurate projection of their respective expenses and revenues with respect to the personal property that is taxable under law, the Parties believe that it is in their mutual best interests to enter into this Agreement fixing the payments that will be made with respect to all taxable personal property incorporated within the Project for the term of the Agreement;

WHEREAS, the Parties intend that, during the term of the Agreement, Developer will not be assessed for any statutory personal property taxes to which it might otherwise be subjected under Massachusetts law, and this Agreement will provide for the exclusive payments in lieu of such personal property taxes that Developer (or any successor owner of the Project) will be obligated to make to the Town with respect to the Project during the term hereof, provided, however, that the Parties do not intend for this Agreement to affect any direct payments for services provided by the Town to the Project, including but not limited to, permit fees, consultant services associated with any permit applications, water and sewer services, and similar payment obligations not in the nature of personal property taxes that Developer is otherwise obligated to

pay the Town;

WHEREAS, the Town is authorized to enter into this Agreement with Developer, provided the payments in lieu of personal property taxes over the life of the Agreement are expected at inception to approximate the personal property tax payments that would otherwise be determined under G.L. c.59 based upon the full and fair cash valuation of the Project; and

WHEREAS, the Parties have reached this Agreement after good faith negotiations.

NOW THEREFORE, in exchange for the mutual commitments and other good and valuable consideration, the receipt and sufficiency of which are acknowledged, the Parties agree as follows:

1. Payment in Lieu of Personal Property Taxes.

a) Developer agrees to make annual payments to the Town in lieu of personal property taxes attributable to the Project for a period of twenty-five (25) consecutive fiscal years (July 1-June 30), in accordance with Exhibit B – Personal Property Taxation Formula Based on Project Cost. For avoidance of doubt, for example, if the Project is complete in November 2018, the Project will be assessed at full value on January 1, 2019, and the first payment will be due February 1, 2020.

Exhibit B is subject to adjustment, i) under Paragraph 2 herein; and ii) Certification in writing by Developer of final cost of completed Project as of the date of Commercial Operation.

b) Each annual payment will be paid to the Town on or before February 1 of each fiscal tax year during the term of this Agreement and the annual payment amount and payment date will be noted on an annual bill issued by the Town to the Developer on January 1. Except to the extent that this Agreement provides otherwise, Developer agrees that the payments in lieu of taxes under this Agreement will not be reduced on account of a depreciation factor, revaluation or reduction in the Town's tax rate or assessment percentage beyond that anticipated by the Parties and already reflected in the agreed rate, and the Town agrees that the payments in lieu of taxes will not be increased on account of an inflation factor, revaluation or increase in the Town's tax rate or assessment percentage beyond that anticipated by the Parties and already reflected in this Agreement.

c) The Parties acknowledge that this Agreement contemplates any increase in the property taxes that may be assessed solely as a result of the Project. This Agreement shall not otherwise impact the Town's ability to raise and lower real or personal property taxes in the ordinary course of its tax assessment practices. Notwithstanding any future transfer to any entity or organization that qualifies as a charitable organization pursuant to M.G.L. c. 59 §5 (Third), the Developer warrants and agrees that this Agreement shall remain in full force and effect and any transfer or assign shall be fully responsible for the covenants and undertakings herein.

2. Improvements or Additions, Retirements. To the extent that Developer, at its sole option, makes any capital improvements to the Project or adds additional personal property on or after the

date the Project achieves its commercial operation date, defined as the date the Project receives approval to run power into the grid (the "Completion Date"), the remaining payments in lieu of taxes will be increased as described in Paragraph 3. To the extent that Developer, at its sole option, retires or removes any capital improvements from the Project or retires or removes any personal property from the Project on or after the Completion Date, the remaining payments in lieu of taxes will be decreased as described in Paragraph 3.

Notwithstanding the foregoing, consistent with applicable Massachusetts Department of Revenue regulations, only the addition of equipment on or after the Completion Date that adds value to the Project (not including replacement of existing equipment, machinery and pollution control and other equipment that is exempted from local property taxes) will lead to an increase in the payments in lieu of taxes due under this Agreement. No additional payments in lieu of property taxes will be due or required for (i) replacement of personal property or equipment or machinery that is nonfunctional, obsolete or is replaced solely due to wear and tear or casualty or as part of scheduled or unscheduled maintenance or (ii) pollution control equipment that is exempted from taxation by the provisions of General Laws Chapter 59, section 5 (44) or other applicable laws or regulations in effect from time to time or (iii) equipment installed as required by or in response to any statute, law, regulation, consent decree, order or case mandating additional control of any emission or pollution.

3. Calculation of Adjustment. Except as otherwise provided in Paragraph 2, to the extent that on or after the Completion Date, Developer makes capital improvements to the Project or adds new personal property or equipment to the Project that would increase the value of the Project under applicable Massachusetts Department of Revenue regulations, the remaining annual payments in lieu of taxes under this Agreement will be increased by the product of the mill rate per thousand dollars of valuation at the time of the capital improvement multiplied by the actual cost of the capital improvement or additional personal property or equipment and levelized over twenty years. To the extent that on or after the Completion Date, Developer retires or removes property from the Project, the remaining annual payments in lieu of taxes under this Agreement will be decreased by the product of the mill rate per thousand dollars of valuation at the time of the removal of the property times the original cost of such retired or removed property. Except as otherwise provided in Paragraph 2, in the event that new property or equipment added to the Project replaces existing property or equipment, the depreciated original cost (net book value) of the existing property or equipment will be deducted from the actual value of the new property or equipment for purposes of the payment in lieu of tax adjustment. In calculating changes in value (+ and -), the tax rate for the then current tax year shall be used in the calculation.

4. Inventory. Within six (6) months after the Completion Date, the Parties will agree on a mutually acceptable inventory of all items of personal property incorporated into the Project as of the Completion Date (the "Inventory"). The Inventory will itemize and indicate the current value of each item of personal property subject to taxation and adjustment pursuant to Paragraph 3 and each item of personal property exempted from taxation and adjustment pursuant to Paragraph 3. The Parties agree that the Inventory will include all costs for taxable items that will be incurred by Developer in completing the Project. The Town, its officers, employees, consultants and attorneys will have the right to inspect the Project in connection with the preparation of the Inventory. Developer will update the Inventory annually as of January 1 of each year, and an updated written Inventory will be provided to the Town on or before March 1 of each year. The Town, its officers, employees, consultants and attorneys will have the right to periodically inspect the Project on

reasonable prior notice to Developer, subject to the Town agreeing to comply with all Developer safety requirements, and to review documents in the possession of Developer that relate to the inventoried property for the purpose of verifying that Developer has accurately updated the Inventory.

5. Payment Collection. Notwithstanding anything to the contrary in this Agreement, Developer shall be liable for the personal property taxes. All rights and remedies available to the Town for the collection of taxes shall apply to the Annual Payments hereunder, including, but not limited to, the rights and remedies provided in G.L. c. 59 and G.L. c. 60, and all such rights and remedies are hereby reserved notwithstanding anything to the contrary herein. The provisions of the General Laws, including but not limited to G.L. c. 59 and G.L. c.60, will govern the establishment of liens and the collection of any Annual Payments as though said payments were personal property taxes due and payable to the Town.

6. Bankruptcy and Default.

- a. In the event that Developer or its successors and assigns in this Agreement file for bankruptcy protection, this Agreement shall become null and void and any taxes accrued for the Solar Facilities from the Date of this Agreement shall be calculated in accordance with the Massachusetts General Laws and not calculated or governed by this Agreement; provided, however, that Developer or its successors and assigns in this Agreement shall receive a credit against any recalculation of taxes accrued for the Solar Facilities for all Payments, or portions thereof, received by the Town. The Developer acknowledges that in the event a bankruptcy petition is filed by Developer or its successors and assigns in this Agreement, the Town will take immediate action to create and perfect a tax lien against the Project pursuant to generally applicable law permitting perfection of interest in property.
- b. In the event that Developer shall Default hereunder, then this Agreement shall become null and void and any taxes accrued for the Solar Facilities from the Date of this Agreement shall be calculated in accordance with the Massachusetts General Laws and not calculated or governed by this Agreement; provided, however, that Developer or its successors and assigns in this Agreement shall receive a credit against any recalculation of taxes accrued for the Solar Facilities for all Payments, or portions thereof, received by the Town.
- c. The term "Default" hereunder shall mean that (i) Developer does not make a Payment in accordance with the terms set forth in Section 3 above and such failure to pay is not remedied within thirty (30) days after receipt of written notice thereof from the Town of such failure to pay, or (ii) that any Party hereto fails to perform or comply with any material covenant or agreement set forth in this Agreement (other than those specified in clause (a) or (c)(i) of this Section 6) and such failure continues for a period of thirty (30) days after receipt of written notice thereof from the other Party; provided, however, if the defaulting Party proceeds with due diligence during such thirty (30) day period to cure such breach and is unable by reason of the nature of the work involved using commercially reasonable efforts to cure the same within the said thirty (30) days, the defaulting Party's time to do so shall be extended by the time reasonably necessary to cure the same; provided further, that such extended time shall

in no event be longer than ninety (90) days.

7. Tax Status, Separate Tax Lot. The Town agrees that during the term of this Agreement, provided Developer is current in all payments under this Agreement, the Town will not assess, separately, the Developer, for any personal property taxes with respect to the Project to which Developer would otherwise be subject under Massachusetts law, and the Town agrees that this Agreement will exclusively govern the payments of all ad valorem personal property taxes and payments in lieu of such taxes that Developer would otherwise be obligated to make to the Town with respect to the Project, provided, however, that this Agreement is not intended to affect, and will not preclude, other assessments of general applicability by the Town for excise taxes on vehicles due pursuant to G.L. c.60A and for services provided by the Town to the Project, including but not limited to, permit fees and consultant services.

8. Successors and Assigns. This Agreement may not be assigned without prior written consent of the Town which shall not be unreasonably delayed, conditioned, or withheld; provided that the Developer may,

(a) collaterally assign its interest in this Agreement to a bank or other entity financing the Project and the Town will execute such documents as are reasonably required by such financing entity to evidence such assignment and;

(b) with advance written notice to the Town, to an entity no less creditworthy than Developer to whom Developer has sold and transferred all of its interests in the Project,

and further provided that said Assignee does not amend this Agreement and the Developer pays all costs associated with the Town's review and execution of same. In the event the Town so consents then this Agreement will be binding upon the successors and assigns of Developer, and the obligations created hereunder will run with the Project. In the event that Developer transfers, or assigns its interest or all or substantially all of its interest in the Project, this Agreement will thereafter be binding on the transferee or assignee. In the event of bankruptcy of Developer, the Town may revoke this Agreement at its discretion, and take immediate actions to create and perfect a tax lien against the Project for any amounts due hereunder at the time of said bankruptcy filing, under all generally applicable laws permitting the perfection of an interest in property.

9. Statement of Good Faith. The Parties agree that the payment obligations established by this Agreement were negotiated in good faith in recognition of and with due consideration of the full and fair cash value of the Project, to the extent that such value is determinable as of the date of this Agreement in accordance with G.L. c.59, §38H. Each Party was represented by counsel in the negotiation and preparation of this Agreement and has entered into this Agreement after full and due consideration and with the advice of its counsel and its independent consultants. The Parties further acknowledge that this Agreement is fair and mutually beneficial to them because it reduces the likelihood of future disputes over personal property taxes, establishes tax and economic stability at a time of continuing transition and economic uncertainty in the electric utility industry in Massachusetts and the region, and fixes and maintains mutually acceptable, reasonable and accurate payments in lieu of taxes for the Project that are appropriate and serve their respective interests. The Town acknowledges that this Agreement is beneficial to it because it will result in mutually acceptable, steady, predictable, accurate, and reasonable payments in lieu of taxes to the Town. Developer acknowledges that this Agreement is beneficial to it because it ensures that there will be mutually acceptable, steady, predictable, accurate, and reasonable payments in lieu of taxes for the Project.

10. Additional Documentation and Actions. Each Party will, from time to time hereafter, execute and deliver or cause to be executed and delivered, such additional instruments, certificates and documents, and take all such actions, as the other Party reasonably requests for the purpose of implementing or effectuating the provisions of this Agreement and, upon the exercise by a Party of any power, right, privilege or remedy pursuant to this Agreement that requires any consent, approval, registration, qualification or authorization of any third party, each Party will execute and deliver all applications, certifications, instruments and other documents and papers that the exercising Party may be so required to obtain.

11. Partial Invalidity. If, for any reason, including a change in applicable law, it is ever determined that this Agreement may not apply to personal property used in the generation of electricity, the Town will thereafter be entitled to assess and tax the property in accordance with G.L. c. 59 and G.L. c. 60, and Developer will be entitled to challenge such assessments and taxes in accordance with Massachusetts law, with the Parties having all rights of a Town and a taxpayer with regard to such taxes.

The Parties will cooperate with each other, and use reasonable efforts to defend against and contest any challenge to this Agreement by a third party. If, for any reason, including a change in applicable law, a property tax is imposed on the Project or the Property in addition to the payments in lieu of taxes due under this Agreement, the payments in lieu of taxes due under this Agreement will be decreased on an annual basis by the amount of the property taxes actually paid to the Town for each year. If for any reason, including a change in applicable law, a payment in lieu of taxes is provided for that is less than that provided for in Paragraph 1 of this Agreement, any amount provided for in this Agreement over and above such lesser amount shall be considered a payment by Developer to the Town as the host community of the Project.

In no event, except as provided for in Paragraph 2 and 3 hereof, shall the payment amounts provided for herein be reduced below the level called for in Paragraph 1. If for any reason, including change in applicable law, it is determined that Developer is not a "generation company" or "wholesale generation company" as those terms are used and/or defined in G.L. c. 59 § 38H (b), and G.L. c. 164 § 1, and/or if Developer qualifies for a manufacturing classification under G.L. c. 49, § 5(16)(3) this agreement shall be void and of no further effect and the Developer shall pay all personal property taxes accordingly.

12. Notices. All notices, consents, requests, or other communications provided for or permitted to be given hereunder by a Party must be in writing and will be deemed to have been properly given or served upon the personal delivery thereof, via courier delivery service or otherwise. Such notices shall be addressed or delivered to the Parties at their respective addresses shown below.

To: Developer:

HG Solar Development, LLC
20 Lincoln Ave.
Port Chester, NY 10573

With a copy to:

To: Town of Middleton
Town Administrator
48 S Main Street
Middleton, MA 01949

With a copy to the Board of Assessors.

Any such addresses for the giving of notices may be changed by either Party by giving written notice as provided above to the other Party. Notice given by counsel to a Party shall be effective as notice from such Party.

13. Applicable Law. This Agreement will be made and interpreted in accordance with the laws of the Commonwealth of Massachusetts. The Parties agree that sole and exclusive jurisdiction and venue for any action or litigation arising from or relating to this Agreement shall be an appropriate state court located in the Commonwealth of Massachusetts, provided that such court has jurisdiction

14. Good Faith. The Parties shall act in good faith to carry out and implement this Agreement.

15. Force Majeure. The Parties recognize that there is the possibility during the term of this Agreement that all or a portion of the Property or Project may be damaged or destroyed or otherwise rendered unusable due to events beyond the control of either Party. These events are referred to as "Force Majeure". As used herein, Force Majeure includes, without limitation, the following events:

- a. Acts of god including floods, winds, storms, earthquake, fire or other natural calamity;
- b. Acts of War or other civil insurrection or terrorism; or
- c. Taking by eminent domain by any governmental entity of all or a portion of the Property or the Project.

In the event an event of Force Majeure occurs during the term of this Agreement with respect to any portion of the Project that renders the Project unusable for the customary purpose of the production of electricity for a period of more than sixty (60) days, then Developer may, at its election, notify the Town of the existence of this condition as well as of its decision whether or not to rebuild that portion of the Project so damaged or destroyed or taken.

If Developer elects not to rebuild, then it may notify the Town of its termination of this Agreement and the Project will thereafter be assessed and taxed as though this Agreement does not exist.

16. Covenants of Developer. During the term of the Agreement, Developer will not voluntarily do any of the following:

1. a. seek to invalidate this Agreement, or otherwise take a position adverse to the purpose or validity of this Agreement, except as expressly provided herein;

1. b. fail to pay the Town all amounts due hereunder when due in accordance with the terms of this Agreement.

2. Developer represents and warrants:

a. It is a corporation or other business entity duly organized, validly existing and in good standing under the laws of the state in which it was formed, and if a foreign corporation, is registered with the Massachusetts Secretary of State, and has full power and authority to carry on its business as it is now being conducted.

b. This Agreement constitutes the legal, valid and binding obligation of Developer enforceable in accordance with its terms, except to the extent that the enforceability may be limited by applicable bankruptcy, insolvency or other laws affecting other enforcement of creditors' rights generally or by general equitable principles.

c. It has taken all necessary action to authorize and approve the execution and delivery of this Agreement.

d. None of the documents or information furnished by or on behalf of Developer to the Town in connection with negotiation and execution of this Agreement contains any untrue statement of a material fact or omits any material fact required to be stated therein, or necessary to ensure that the statements contained herein or therein, in the light of the circumstances in which they were made, are not misleading.

e. The person executing this Agreement on behalf of Developer has the full power and authority to bind it to each and every provision of this Agreement.

f. Developer is a "generation company" or "wholesale generation company" as those terms are used and defined in G.L. c. 59, § 38H(b) and G.L. c. 164 § 1.

g. Developer does not qualify for a manufacturing classification under G.L. c. 59, § 5(16) (3).

17. Covenants of the Town of Middleton. So long as Developer is not in breach of this Agreement during its term, the Town will not do any of the following:

a. seek to invalidate this Agreement or otherwise take a position adverse to the purpose or validity of this Agreement;

b. seek to collect from Developer any property tax upon the Project in addition to the amounts herein;

c. impose any lien or other encumbrance upon the Project except as is expressly provided herein.

18. Entire Agreement; Amendments. The Parties agree that this is the entire, fully integrated Agreement between them with respect to the payments in lieu of personal property taxes for the Project, and that there are no third party beneficiaries to this Agreement. This Agreement may only be amended or modified by a written instrument signed by all Parties hereto. Non-material changes may be made to the Agreement, such as renumbering of items, with notice given to the Board of Assessors and final copies of the Agreement provided to each Board member.

19. Certification of Tax Compliance. Pursuant to G.L. c. 62C, § 49A the undersigned Developer by its duly authorized representative certifies that it is in tax compliance with the tax laws of the Commonwealth of Massachusetts.

20. Successor Agreement. Unless otherwise undertaken beforehand, not less than six (6) months prior to the last payment called for in Paragraph 1 above, the Parties shall meet and negotiate a successor agreement to the within Agreement governing the tax treatment of the Project and/or the continuation of payments to the Town of Middleton as the host community for the Project.

21. Severability. Except as specified herein in Paragraph 11, if any term or condition of this Agreement or any application thereof shall to any extent be held invalid, illegal or unenforceable by the court of competent jurisdiction, the validity, legality, and enforceability of the remaining terms and conditions of this Agreement shall not be deemed affected thereby unless one or both parties would be substantially or materially prejudiced.

22. Termination by Developer. Notwithstanding any other provision of this Agreement, Developer may terminate this Agreement if Developer cannot complete construction such that the Project will meet the Renewable Energy Portfolio Standard (225 CMR 14.00) pertaining to RPS Solar Carve Out II Extensions. Upon such termination by Developer, Developer will have no further obligations or liabilities under the terms of this Agreement.

Executed under seal by the undersigned as of the day and year first written above, each of whom represents that it is fully and duly authorized to act on behalf of and bind its principals.

(SIGNATURE PAGES TO FOLLOW)

Town of Middleton
By its BOARD OF SELECTMEN

Brian Cresta, Chairperson

Kosta Prentakis, Secretary

Timothy Houten

Todd Moreschi

Richard Kassiotis

Date : _____

Town of Middleton
TOWN COUNSEL

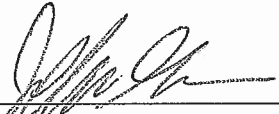
By: Jason Talerman

Date : _____

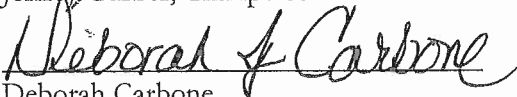
DEVELOPER:
HG Solar Development, LLC

By: _____
(Authorized Signatory and Title)

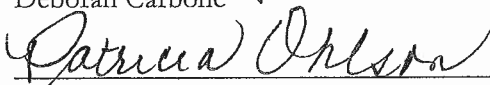
Town of Middleton
By its BOARD OF ASSESSORS



Jeffrey Garber, Chairperson



Deborah Carbone



Patricia Ohlson

Date : 2/20/2018

Exhibit A

Description of Property

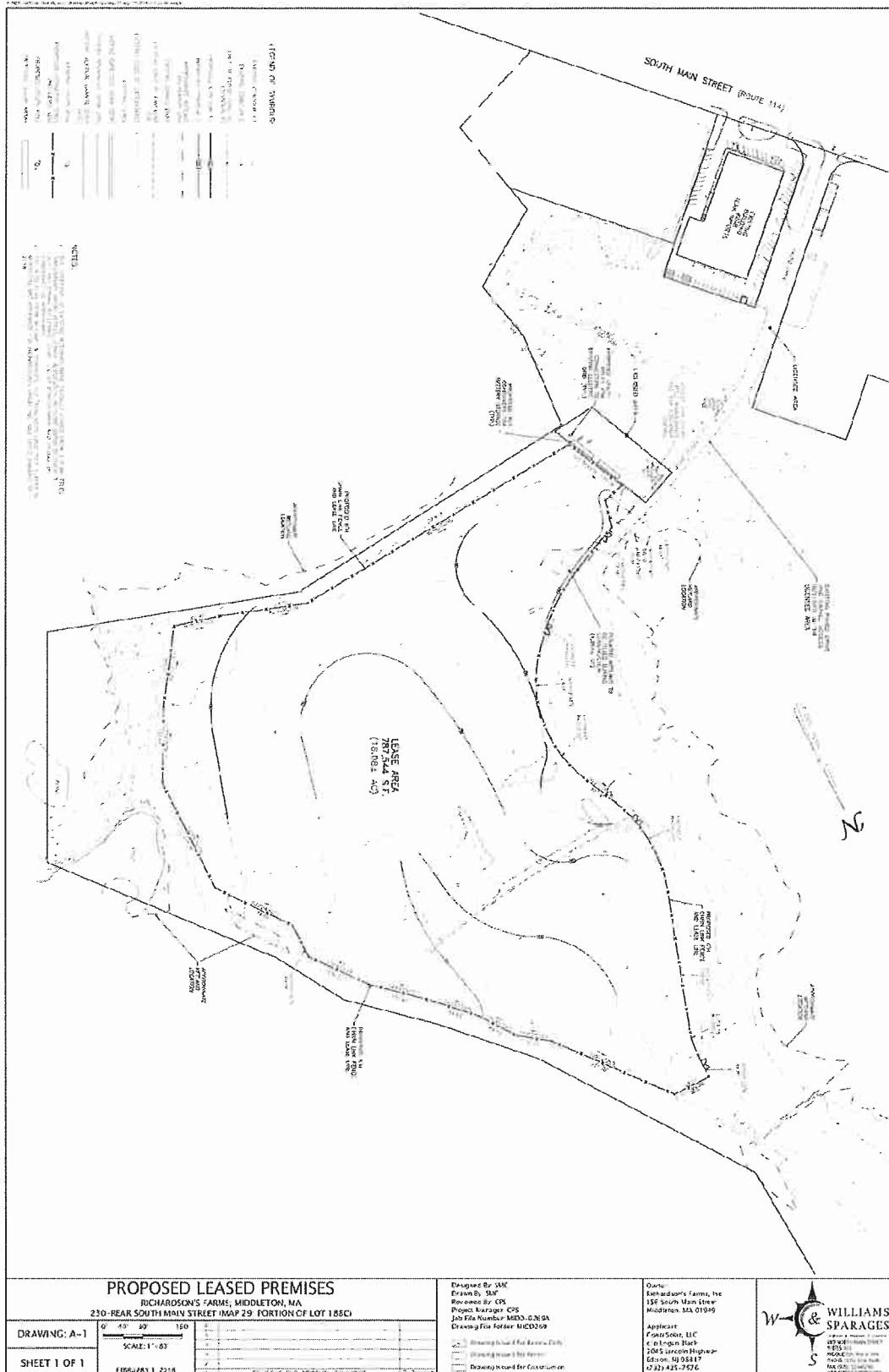


Exhibit B

Payment in Lieu of Personal Property Taxes

The amount of the Payment in Lieu of Personal Property Taxes shall be _____, per year.

ESTIMATED SOLAR – PERSONAL PROPERTY TAXATION FORMULA BASED ON PROJECTED PROJECT COST

Richardson Farms Site 5% Annual Depreciation for 25 years

Year	Cost	Depreciation %	% Good	Value	Current FY17 Tax Rate	Tax
1	\$6,369,000		100.0%	\$6,369,000	\$13.95	\$88,847.55
2	\$6,369,000	5.0%	95.0%	\$6,050,550	\$13.95	\$84,405.17
3	\$6,369,000	5.0%	90.0%	\$5,732,100	\$13.95	\$79,962.80
4	\$6,369,000	5.0%	85.0%	\$5,413,650	\$13.95	\$75,520.42
5	\$6,369,000	5.0%	80.0%	\$5,095,200	\$13.95	\$71,078.04
6	\$6,369,000	5.0%	75.0%	\$4,776,750	\$13.95	\$66,635.66
7	\$6,369,000	5.0%	70.0%	\$4,458,300	\$13.95	\$62,193.29
8	\$6,369,000	5.0%	65.0%	\$4,139,850	\$13.95	\$57,750.91
9	\$6,369,000	5.0%	60.0%	\$3,821,400	\$13.95	\$53,308.53
10	\$6,369,000	5.0%	55.0%	\$3,502,950	\$13.95	\$48,866.15
11	\$6,369,000	5.0%	50.0%	\$3,184,500	\$13.95	\$44,423.78
12	\$6,369,000	5.0%	45.0%	\$2,866,050	\$13.95	\$39,981.40
13	\$6,369,000	5.0%	40.0%	\$2,547,600	\$13.95	\$35,539.02
14	\$6,369,000	5.0%	35.0%	\$2,229,150	\$13.95	\$31,096.64
15	\$6,369,000	5.0%	30.0%	\$1,910,700	\$13.95	\$26,654.27
16	\$6,369,000	0.0%	30.0%	\$1,910,700	\$13.95	\$26,654.27
17	\$6,369,000	0.0%	30.0%	\$1,910,700	\$13.95	\$26,654.27
18	\$6,369,000	0.0%	30.0%	\$1,910,700	\$13.95	\$26,654.27
19	\$6,369,000	0.0%	30.0%	\$1,910,700	\$13.95	\$26,654.27
20	\$6,369,000	0.0%	30.0%	\$1,910,700	\$13.95	\$26,654.27
21	\$6,369,000	0.0%	30.0%	\$1,910,700	\$13.95	\$26,654.27
22	\$6,369,000	0.0%	30.0%	\$1,910,700	\$13.95	\$26,654.27
23	\$6,369,000	0.0%	30.0%	\$1,910,700	\$13.95	\$26,654.27
24	\$6,369,000	0.0%	30.0%	\$1,910,700	\$13.95	\$26,654.27
25	\$6,369,000	0.0%	30.0%	\$1,910,700	\$13.95	\$26,654.27
						<u>\$1,132,806.26</u>
						Years 25
						Average Annual Payment \$45,312.25



Proposed Budget Fiscal Year 2019





Superintendent's Introductory Message

Our FY19 budget development process began with the School Committee's approval of FY19 Budget Priorities on October 4, 2017. This is the fourth year of much closer collaboration between the School Committee and School Administration to develop a budget with more School Committee involvement. As a result, Budget Subcommittee members and our School Committee Town Liaisons, have been able to interact earlier and more frequently with Town FinComms and other Town officials.



The budget process was accelerated, as it was last year, to hear department requests in December rather than January. These requests were tightly aligned to the School Committee Budget Goals and the requests were heard directly by the Budget Subcommittee again this year. The Subcommittee members could ask questions and request further information. The Budget Subcommittee met in open sessions bi-weekly throughout the budget development process.

The Superintendent's proposed FY19 School Budget reflects an increase of \$1,700,077 or a 4.9% increase over the FY18 adopted budget. This represents a 5.25% increase in the operating budget (with debt excluded). This increase is required for the District to address compelling increased needs that will be summarized below.

Five Themes Dominate a Discussion of Proposed Increases and the FY19 School Budget

This introductory message will focus on five themes: a.) sharply increasing student' needs in the areas of physical health, mental health, social and emotional adjustment, learning disabilities and other disabilities and also the relationship of sleep deprivation among adolescents; b.) Masconomet Vision 2025; c.) current structural administrative limitations and anticipated personnel changes; d.) the context of declining enrollment and the management of course enrollments and staffing; and, e.) aging facility and repair/maintenance of failing HVAC systems. Proposed increases and reductions to different areas of the budget will be discussed within the context of these five themes.

Sharply Increased Student Needs

The current cohorts of students in grades 7-12 at Masconomet bring unprecedented needs to school in the form of critical physical health issues, mental health issues, social and emotional development deficits, and learning disabilities identified on Individual Education Plans (IEPs), and other physical and emotional impairments identified on §504 Accommodation Plans. The percentage of students on IEPs has grown from 11.2% in 2007 to 17.2% in 2017 mirroring state and national trends. Psychological and developmental counseling needs are rising dramatically with more students exhibiting disabling anxiety, depression, and mental health issues resulting in sharply increased hospitalizations. Counseling is a required IEP and 504 service and 206 Masco students on IEPs and 504s received counseling in school during the past year. Each school is staffed by one School Nurse. School nurse visits have increased dramatically in the last several years, bringing more complex medical and mental health issues as well as conditions requiring more time-intensive nursing and mental health interventions.





Superintendent's Introductory Message

Last year, High School nurse office visits totaled 5,337, including 1,810 medical procedures, 1,758 prescription medication administrations, and 2,086 OTC medication administrations. Chronic illnesses included 163 asthma visits, 63 severe allergies visits, 6 seizures, 12 critical diabetes-related interventions, 12 concussions, 59 depression, 154 ADD/ADHD-related, 180 anxiety-related, and 51 other mental health-related visits.



With about half the High School enrollment, Middle School statistics are even more alarming. Middle School nurse office visits totaled 5,284, including 1,468 medical procedures, 1,215 prescription medication administrations, and 1,740 OTC medication administrations. Chronic illnesses included 96 asthma visits, 36 severe allergies visits, 4 seizures, 4 critical diabetes-related interventions, 26 concussions, 16 depression-related, 89 ADD/ADHD-related, 69 anxiety-related, and 26 other mental health-related visits.

Recent budgets have added a health aide position to each school office, but needs have quickly out-paced the added assistance. A lack of sufficient nursing capacity has become a safety concern. Simply adding more School Nurses to our existing service model will not sufficiently address a growing problem in the future. A new approach is required.

This budget proposes additional staffing for a Unified Health Center, including two full-time, year-round positions: a Director of Health Services who is licensed as a school nurse and a Medical Secretary. The Unified Center will not reside in the same physical space next year due to the construction costs of remodeling a suite of rooms in the "link" area of the building that will, in a future year, combine the two current separate Nurse's offices along with the medical secretary, a school adjustment counselor, and athletics trainer — the latter two positions already exist. This concept will be a comprehensive approach to multi-faceted health issues where physical health and mental health converge. This new model will allow a cross-discipline team approach to assess, treat, or refer the increasing number health issues of today, and those that we know are moving up through the elementary grades at this time.

The Director of Health Services (DHS) will immediately fill a direct student service gap, a current shortage of School Nurse capacity to adequately and safely meet current needs. The DHS will also supervise School Nurses, Health Aides, the Athletic Trainer, and the Medical Secretary. The position will be the District's liaison with the School Physician and provide year-round administration of the health needs of the District that are currently unmet. There are additional benefits of this position as seen in Appendix A.



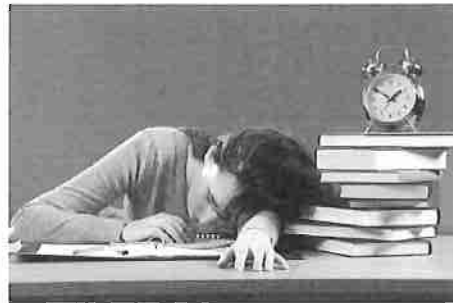
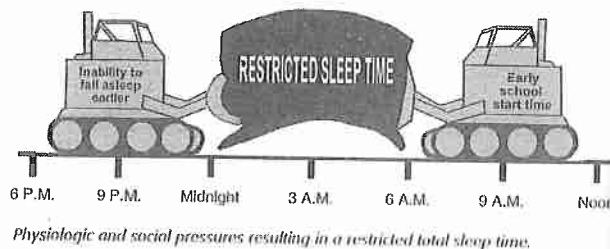
The Medical Secretary will provide management of student health records and data input that supports the District's health records database and compliance reports required by the Department of Public Health and the Department of Elementary and Secondary Education. This function will relieve School Nurses from this time-consuming clerical task that significantly diminishes direct nursing care and pro-active health educator instruction and curriculum leadership. The position will also assist with student scheduling for required health screenings and help to ensure efficient work flows and the most effective use of School Nurses' time.



Superintendent's Introductory Message

A unified health services office will reduce transition impacts on students moving from grade 8 to grade 9, help to ensure adequate health and nursing services, create efficiencies in service delivery, and bring a team approach to bridge the physical health/mental health spectrum of emergencies and daily health care. Appendix A provides a breakdown of costs for implementation of the staffing component and programmatic equipment and supplies of a Unified Health Services Center.

Nearly two years of intense study of the effects of sleep deprivation on the health and well-being of adolescents has led to the conclusion that Masconomet must address this health crisis by having a later start time. Multiple medical boards and societies, including the American Association of Pediatrics, have recommended that secondary schools begin the day no earlier than 8:30 a.m.



In my opinion, shared by many educators and medical professionals, sleep deprivation is a significant root cause of many of the physical health, mental health, and social-emotional illnesses so greatly affecting our current generation of adolescents. While the Masconomet school start time will not, by itself, solve sleep deprivation and sleep issues for our adolescents, it is a necessary first step to address some very complex behaviors and issues. There is a plethora of information on Masconomet web pages and in the general literature on health and wellness that amounts to no less than a compelling reason to make these changes. For this reason, the school administration and the Masconomet School Committee have included \$384,000 in this budget to fund Masconomet's anticipated share of costs for additional transportation and logistics to support implementation of "Option Y" or an alternative in the 2018-2019 school year.

Masconomet Vision 2025

Masconomet has traditionally enjoyed tremendous successes in student outcomes by all measures – test scores, college acceptances, the arts, athletics, etc. – and as a builder of solid citizens. Our faculty is unsurpassed and support from the community has been tremendous. Why call for change now?

A representative committee of staff, parents, students, and community worked together for seven months in 2015 to create a new vision for Masconomet – a vision that reflects our values and articulates what we want for our students and graduates who need different skill sets and different abilities and attributes to meet the challenges of the future work force and society.



“Instruction happens in many forms depending upon the teachers’ objectives and the nature of learners in the classroom. A variety of **authentic** learning strategies is common throughout the curriculum and across subject areas. Students and teachers experiment with teaching and learning strategies without fear of failing.”

VISION 2025

A new kind of curriculum development and transformational staff development is needed to begin this change and the curriculum and staff development proposals in this budget are designed to begin this transformative rethinking of teaching and learning. Appendix B details specific curriculum activities that support Masconomet Vision 2025. Curriculum redesign is labor and time intensive and will take place incrementally over multiple years; therefore, an ongoing investment to support this work is necessary.

The District is of sufficient size to require a Human Resources Director. It is difficult to find similar size districts without a dedicated human resources position. Human resources functions are partially met through the sharing of some functions by the Superintendent, Administrative Assistant to the Superintendent, the Assistant Superintendent for Finance and Operations, and the Payroll and Benefits Coordinator. These positions can optimally respond to human resources

[illegible]

February 9, 2018



Superintendent's Introductory Message

as human resources: coordination of hiring of professional and support staff to ensure that the most highly qualified individuals are hired; oversight and coordination of employee resignations, terminations, and retirements; administration of the Family Medical Leave Act; coordinating employee conduct investigations, assembling and substantiating information, and making recommendations to supervisors in regard to employee discipline and training; maintaining and updating authoritative copies of all union and bargaining related agreements; developing and updating a comprehensive Employee Handbook that includes civil rights notices, important policies and procedures to ensure legal compliance, statement of expectations, benefits, and leaves of absence; administration of EPIMS employee data reporting to the Department of Elementary and Secondary Education; maintenance of union seniority lists; coordination and administration of employee course approvals, contractual course reimbursements and salary scale movement; administration of criminal background checks compliance including required fingerprinting; administration of a wide range of District policies, laws and regulations to ensure employee and District compliance; administration and coordination of tests and training required by Massachusetts Conflict of Interest laws and regulations; administer or coordinate personnel search processes including management of School Spring positions, newspaper advertising, pre-employment testing and internal postings; coordination of new employee on-boarding and orientations; and, coordination of training of new employees and cyclical required training of all personnel.



The necessity to perform these and other HR functions significantly impacts and degrades the performance of the Superintendent, Assistant Superintendent for Finance and Operation, Payroll and Benefits Coordinator, and administrative assistants to the Superintendent and to the Assistant Superintendent for Finance and Operations as well as School Principals and other hiring authorities in their primary functions.

The Superintendent has, in a previous school district, served as an Assistant Superintendent for Personnel. The accrued expertise in labor law, the Family Medical Leave Act, teacher licensure regulations, employee due process rights and other HR skills have been put to necessary use, but consumed an inappropriate amount of time in relation to other responsibilities.

The Value of Retention: Costs of Turnover

- Out-of-pocket expenses to recruit, hire, and train new employees
- Lost productivity:
 - Errors made by inexperienced employees
 - Damaged products
 - Projects or contracts lost
 - Lower morale among remaining employees
 - Lost knowledge and business contacts

The Administrative Assistant to the Superintendent, whose current responsibilities are at least 75% in administration of human resources, will retire in July 2018. The incumbent has 32 years of experience in the District and has been a key human resources coordinator for the past 13 years. The Superintendent, will retire in June 2019.

Known changes in these key personnel will simply magnify the current organizational deficiencies to effectively administer human resources. Speaking from my own experience at

Masconomet, the next Superintendent needs to have a dedicated executive assistant who is not over-tasked with duties other than supporting the goals and work of the Superintendent. This is not a matter of convenience or lessening the Superintendent's (or other administrators') workload. It is a matter of organizational necessity to get the most from the highest paid positions in the District.

More information about the Human Resources Director job proposal is found in Appendix C.



Superintendent's Introductory Message

Aging Facilities and Failing HVAC Systems

The most recent facilities study details needed repair work and future system replacements of major envelope components and mechanical systems. We have experienced multiple HVAC, plumbing, and other facility issues in the past year, including complete failure of several air-conditioning compressors and related air-handling components. Over the last year, the District incurred substantial equipment replacement costs and contractor labor costs related to HVAC issues.



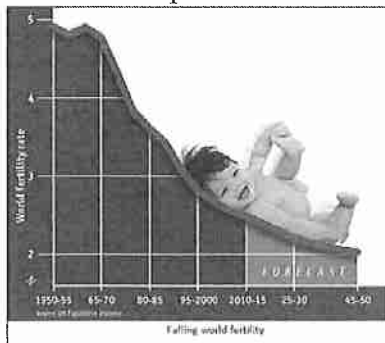
This budget proposes the addition of a Licensed Facility Systems Mechanic position to reduce the costs of contracted labor. The requested addition of a part-time Multi-Purpose

Facilities Technician was cut from budget requests. Although the need is recognized and justified by the aging of the facility and mechanical systems, we believe that the additional Mechanic position will free time of current MPFTs who spend many hours maintaining HVAC systems (filter changes, lubrication, etc.). This time can be reallocated to other needed maintenance and repairs. The cost of the Mechanic position is estimated to be \$100,000, including benefits costs. For more information on this proposal, see Appendix E.

Declining Enrollment and Management of Course Enrollments and Staffing

The Masconomet Administration undertook a staffing analysis study in the fall of 2016 at the request of the School Committee. As a result of conclusions reached through this study, 6.2 FTE of classroom teacher was reduced in the FY18 budget.

During the 2017-2018 school year we have found a number of core classes at the High School exceeding desired numbers and a number of elective courses that are below, at, or near minimum desired sizes. The High School Administration conducted an in-depth analysis of course enrollments and has set goals for 2018-2019 enrollments to adjust the variation in class sizes to be within the parameters of the School Committee's policy. These goals include a reduction in



the number of offered electives in any semester and a reallocation of teacher time to reduce targeted core course enrollments.

Despite a small expected change in enrollment at the High School next year, this budget reduces classroom teacher FTE by 2.5 FTE for a total of 8.7 positions over this 2-year period. Between the 2104-2015 school year and expected enrollment for 2018-2019, we see an enrollment decline of 181 students.

Needs Not Included in this Budget Proposal

As is usually the case, many needs identified by our administrative staff and faculty are not included in this proposed budget. Some of these needs will be deferred and others may not be met.



Superintendent's Introductory Message

New curriculum and professional development activities to support Vision 2025 were pared back during initial budget discussions in order to more closely approximate the target budget maximum increase of 3% requested by the Budget Subcommittee. These reductions were significant and will impact the District's trajectory to reach Vision 2025. However, there are sufficient resources to launch Vision 2025 training next year and to support a change process that is meaningful and sustainable.

The administration proposed three additional teacher work days that would have been used for targeted and intensive curriculum and professional development. Masconomet has no full professional days that occur during the school year. There is one day before school begins and one day after school ends for students. Most districts have at least one mid-year full professional day and many districts have multiple days. These full-day opportunities are needed to do the work of transformation — to achieve Masconomet Vision 2025. These proposed days will be brought forward in future years because of their foundational importance to a high-quality professional development program. The proposed days were subtracted from the proposed budget draft due to cost in a difficult financial environment and the fact that teacher union negotiations are required to implement additional days and the next teacher agreement does not expire until August 2019.

For many years, the High School and Middle School have produced great theater through after-school clubs, unsupported by classroom instruction. Many schools of similar size have robust drama programs supported by at least one full-time teacher. These schools are able to compete locally and regionally in recognized drama competitions and to provide academic credit for the serious study of the theatrical arts. Masco Vision 2025 calls strongly for more personalized education, and there is a mandate within the Vision to "Teach All Students Well." A drama program would be in the true spirit of personalizing education at Masconomet.

We have not been able to build enrollment sufficient to support additional drama classes at this point in time. The District will have a consultant's report prior to the next budget cycle to consider steps that can be undertaken to build a program base that will, over time, produce a pipeline of students through Middle School and into High School that will support a four-year High School academic offering.

I strongly believe that this FY19 Proposed School Budget is needed in full to address the several major and important challenges described earlier in this summary. I recommend this budget to the Masconomet School Committee with assurance that we will be able to maintain programs and quality in FY19 and that this is the most fiscally responsible budget proposal that can be produced that is able to address our challenges and the goals of the School Committee.

Kevin M. Lyons

Superintendent of Schools



General Fund Summary

General Fund Income	Received 14-15	Received 15-16	Received 16-17	Adopted 17-18*	Proposed 18-19	Change (Decrease)
State Aid						
Chapter 70	\$4,875,399	\$4,925,724	\$5,034,459	\$5,072,099	\$5,127,759	\$55,660
Transportation Reimbursement	455,501	451,004	620,765	574,809	569,053	(\$5,756)
Other State Aid	12,840	30	11,157	-	-	\$0
Local Receipts						\$0
Community Contributions	22,657,664	25,636,540	25,390,626	25,937,062	27,647,877	\$1,710,815
Interest Income	6,495	6,447	12,845	7,500	20,000	\$12,500
Fees Collected	46,120	46,637	43,948	46,000	43,000	(\$3,000)
Miscellaneous Receipts	20,348	22,143	32,905	20,000	20,000	\$0
Excess and Deficiency*	0	43,642	78,467	0	0	\$0
Fund Transfers	550,000	544,000	704,420	704,420	645,278	(\$59,142)
Federal Aid						\$0
Medicaid Reimbursement	36,318	33,286	21,975	33,000	22,000	(\$11,000)
E Rate Reimbursement	9,357	2,607	0	2,000	2,000	\$0
Total Income	\$28,670,043	\$31,712,060	\$31,951,566	\$32,396,890	\$34,096,967	\$1,700,077
General O&M Expenses	Expended 14-15	Expended 15-16	Expended 16-17	Adopted 17-18*	Proposed 17-19	Change (Decrease)
Masconomet Middle School	5,354,952	5,722,168	5,988,160	6,150,167	6,497,782	\$347,615
Masconomet High School*	10,858,367	11,351,237	11,823,576	12,023,313	12,266,962	\$243,649
Other Instructional Services	418,696	558,461	620,915	662,767	692,078	\$29,311
Student Services	3,417,187	3,715,083	3,255,383	3,512,624	3,572,769	\$60,145
Campus Maintenance and Security	1,707,517	1,685,809	1,835,730	1,945,219	1,951,321	\$6,102
Business & Support Services	6,285,784	7,026,503	7,470,665	7,775,324	8,777,023	\$1,001,699
General Administration*	308,572	327,464	328,102	327,476	339,032	\$11,556
Total Expense	\$28,351,076	\$30,386,724	\$31,322,532	\$32,396,890	\$34,096,967	\$1,700,077
* In June, the SC appropriated \$30,000 from E&D to fund the AED maintenance contract in the HS budget and consulting services to further explore potential impacts of bell time changes. These appropriations, and associated funding, are excluded from this budget presentation.						
Debt Service	Expended 14-15	Expended 15-16	Adopted 16-17	Adopted 17-18	Adopted 17-19	Change (Decrease)
Community Contribution	\$1,080,297	\$1,088,247	\$1,081,727	\$1,082,517	\$1,082,567	\$50
State Aid	1,291,498	1,291,498	1,291,498	1,291,498	1,291,498	\$0
Total Income	\$2,371,795	\$2,379,745	\$2,373,225	\$2,374,015	\$2,374,065	\$50
Principal	\$1,700,000	\$1,780,000	\$1,845,000	\$1,920,000	\$2,000,000	\$80,000
Interest	671,795	599,745	528,225	454,015	374,065	(\$79,950)
Total Expense	\$2,371,795	\$2,379,745	\$2,373,225	\$2,374,015	\$2,374,065	\$50
Total General Fund Expenses	\$30,722,871	\$32,766,469	\$33,695,757	\$34,770,905	\$36,471,032	\$1,700,127
Increase in General Fund Expenses	3.6%	6.7%	2.8%	3.2%	4.9%	
Total Community Contributions	\$23,737,961	\$26,724,787	\$26,472,353	\$27,019,579	\$28,730,444	\$1,710,865
Increase in Community Contributions	5.5%	12.6%	-0.9%	2.1%	6.3%	
Enrollment	2011	1972	1874	1831	1788	-43
Increase in Enrollment	-3.7%	-1.9%	-5.0%	-2.3%	-2.3%	



Enrollment History & Projection

TABLE 1 – Enrollment History by Grade

School Year Beginning	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Kindergarten	294	302	281	251	260	246	209	244	238	237	244	233	
Grade 1	304	307	312	288	277	274	255	218	264	244	255	256	
Grade 2	337	315	317	312	310	281	291	263	236	288	249	267	
Grade 3	370	352	326	322	306	311	292	295	280	249	293	263	
Grade 4	328	371	356	333	330	306	319	301	308	290	259	294	
Grade 5	391	333	385	358	339	331	316	329	315	317	292	265	
Grade 6	328	390	336	389	360	329	335	319	328	311	330	288	
Elementary Total	2352	2370	2313	2253	2182	2078	2017	1969	1969	1936	1922	1866	0
Grade 7	372	337	391	351	401	367	339	336	330	332	316	335	293
Grade 8	376	372	344	391	355	397	374	344	332	326	335	322	338
Grade 9	377	351	350	315	358	332	375	343	309	289	289	302	284
Grade 10	378	380	348	343	314	349	327	378	338	305	284	284	299
Grade 11	332	371	373	339	345	309	352	332	372	341	302	275	283
Grade 12	340	317	370	373	339	338	315	349	325	369	343	304	279
SP-Beyond 12	5	4	8	9	9	6	5	6	5	10	10	9	12
Masconomet Total	2180	2132	2184	2121	2121	2098	2087	2088	2011	1972	1879	1831	1788
Percentage Change	0.5%	-2.2%	2.4%	-2.9%	0.0%	-1.1%	-0.5%	0.0%	-3.7%	-1.9%	-4.7%	-2.6%	-2.3%

Footnote: Table 1 above includes all students enrolled at Masconomet and reported to DESE.

TABLE 2 – Enrollment History by Town

October 1 Enrollments by Town

Town	Oct 11 FY13	Oct 12 FY14	Oct 13 FY15	Oct 14 FY16	Oct 15 FY17	Oct 16 FY18	Oct 17 FY19
Boxford	804	777	792	768	742	708	692
Middleton	707	733	739	706	706	665	641
Topsfield	586	577	557	537	521	501	494
Total	2097	2087	2088	2011	1969	1874	1827

Assessments Percentages by Town

Town	FY13	FY14	FY15	FY16	FY17	FY18	FY19	Shift
Boxford	38.34%	37.23%	37.93%	38.19%	37.68%	37.78%	37.88%	0.10%
Middleton	33.71%	35.12%	35.39%	35.11%	35.86%	35.49%	35.08%	-0.40%
Topsfield	27.94%	27.65%	26.68%	26.70%	26.46%	26.73%	27.04%	0.30%

Enrollment percentages that will be used to calculate the FY19 assessments.

Footnote: Table 2 above excludes 4 students enrolled at Masconomet who reside in other communities.



District Staffing Analysis

Staffing Analysis by F.T.E.	2017-18	2018-19	Change	Retirement*	Reduction*	Transfer	New	Change	Comments
Building Specific Personnel:									
Administrative Staff									
Principals & Assistant Principals	5.00	5.00	0.00					0.00	
Department Heads	6.20	6.20	0.00					0.00	
Administrative Support Staff	10.05	9.82	(0.23)			(0.23)		(0.23)	Transfer to Business and Finance, Business Support Asst.
Professional Staff									
Art	6.60	7.60	1.00			1.00		1.00	Transfer Tech education (wood shop) program from Science
Business & Computer Education	5.00	4.00	(1.00)		(1.00)			(1.00)	Reduction in Force
English	19.55	19.20	(0.35)			(0.35)		(0.35)	Transfer to Student Services, Language Based Learning Program Specialist
Foreign Language	16.40	15.40	(1.00)	(1.00)				(1.00)	Reduction in Force
Guidance	9.40	9.40	0.00					0.00	
Health, Cons. Ed. & P. E.	8.50	8.50	0.00					0.00	
Math	19.30	19.00	(0.30)		(0.30)			(0.30)	FY18 unfilled sections
Music	3.60	3.60	0.00		(0.10)		0.10	0.00	FY18 unfilled section and add MS Jazz Band
Science/Tech. Ed./Engineering	21.30	20.20	(1.10)		(0.10)	(1.00)		(1.10)	FY18 unfilled section & transfer Tech education (wood shop) to Art
Social Studies	18.20	18.20	0.00					0.00	
Special Education	21.00	21.00	0.00					0.00	
Library	2.00	2.00	0.00					0.00	
Health Services	2.05	2.05	0.00					0.00	
Paraprofessionals									
Regular Education	9.51	9.51	0.00					0.00	
Special Education	34.31	34.31	0.00					0.00	
Total Building Specific Personnel	217.97	214.99	(2.98)	(1.00)	(1.50)	(0.58)	0.10	(2.98)	
District Program & Support Personnel									
Student Services	12.00	13.95	1.95		(0.40)	0.35	2.00	1.95	Reduce Sped Secretaries, transfer LBL specialist, add Health Services
Other Instructional Services	2.40	2.40	0.00					0.00	
General Administration	2.00	2.00	0.00					0.00	
Business & Other Support Services	11.60	13.40	1.80			0.80	1.00	1.80	Transfer in Business Support Asst. & add Human Resources Director
Campus Maintenance and Security	7.50	8.00	0.50			(0.50)	1.00	0.50	Transfer to Business & Finance (Bus. Support Asst.), add Facility Mechanic
Total District & Support Personnel	35.50	39.75	4.25	0.00	(0.40)	0.65	4.00	4.25	
Total School District Staffing									
	253.47	254.74	1.27	*Only 2.0 FTE resulted in an actual reduction in personnel.					



Middle School Council & Class Size Data

MIDDLE SCHOOL COUNCIL

Dorothy Flaherty - PRINCIPAL

Jessica Grigg , PARENT
Leonina Russo, PARENT
Tracy Stevenson, PARENT
Dave Walls, PARENT

James Dillon, FACULTY
Lois Afrow, FACULTY
Gavin Monagle, FACULTY
Courtney Monaco, FACULTY

Program Enrollment and Class Size Summary Table

HOURS OF OPERATION 7:35-2:15		DEPARTMENT	COURSES	SECTIONS	PROGRAM POPULATION	AVG. CLASS SIZE
		ART	2	10	209	20.9
Number of Grades	2	ENGLISH	4	35	697	19.9
Student Body	626	FOREIGN LANGUAGE	6	27	540	20.0
Number of Teachers	52.5	GUIDANCE	N/A	N/A	N/A	N/A
Number of Courses	33	HEALTH	2	10	209	20.9
Number of Sections	204	MATH	5	35.5	724	20.4
Periods/Day	7	MUSIC	6	9.5	241	25.4
Students/Faculty	11.8/1	PHYSICAL EDUCATION	3	12.5	313	25.0
		SCIENCE & STEM ED	3	35	737	21.1
		SOCIAL STUDIES	2	30	626	20.9
Average Class Size	21.1	TOTAL	33	204	4296	21.1

NOTE: The guidance counselors, librarian, behavioral specialist, and nurse are not included in the student/faculty ratio.





Middle School Principal's Budget Commentary

The Middle School budget preserves the team structure, which comprises the single most critical priority in delivering a strong Middle School experience. A team structure consists of much more than an organizational formation. It addresses the academic, physical, social and emotional growth of young adolescents, while fostering strong home-school communication and permitting teachers to develop and implement an interdisciplinary curriculum. Furthermore, each of these aspects promotes a safe atmosphere that encourages a positive environment for instruction and the attainment of individual student potential to ensure that every student succeeds. Our Middle School mission and vision incorporates supporting the Whole Child and thus aligns strongly with the value and beliefs statements outlined in Vision 2025. The FY19 budget continues to allow the implementation of an already robust program that focuses on the needs of the Whole Child and builds our commitment towards personalized learning that honors each student's unique needs, strengths, interests and learning styles. This year's budget requests predominantly focus in one of three areas: 1) resources to support interdisciplinary and or personalized learning, 2) professional development to grow the capacity of our faculty and staff to implement the foundational shifts necessary to achieve Vision 2025, and 3) reallocation or new funds to address financial compliance issues identified over the past year. Furthermore, while not requiring any additional funding, our efforts will continue to build a Culture of Kindness, teach students to interact within a diverse world, and to meet both the academic and social/emotional needs of students.

Over the past several years, our school was incredibly fortunate to have our communities' support several new initiatives that have proven to yield positive benefits for students, especially those in sub-populations that were identified as struggling. Last year, the Committee and community supported replacing the paraprofessional in the Student Support Center with a certified teacher. This change yielded positive results by supporting emotionally and trauma sensitive students to attend school and to maintain academic progress while utilizing the Support Center. Furthermore, it increased smooth communication between the Support Center personnel and the broader school faculty, thus increasing the awareness of the Support Center as a viable and valuable resource for all students.

The most significant new initiative proposed for the Middle School next year is in the area of professional development. The actual funding request will not be found in the Middle School budget but rather the district's professional development requests. However, this is a new approach for our school that warrants being highlighted as it may become a model for the future. The plan allows us to deliver targeted professional development to a broader spectrum of faculty, and holds promise to promote more active change within the school. The proposal delivers both school-wide professional development in a large group presentation to all faculty, and then provides smaller workshops with groups of teachers from the Humanities and STEM areas. The consultant will spend several hours observing our classrooms and teachers prior to the workshops so that the consultant's training and messages will target specific observations made in our classrooms and school. The consultant would present to the entire faculty and staff at an Early Release Day, and then spend a full day with two sessions, meeting with all Humanities teachers in the morning and all STEM area teachers in the afternoon. The \$5,000 dollar funding request includes the training, as well as, one day of substitute teacher coverage to permit teachers to attend the half-day sessions.





Middle School Principal's Budget Commentary - Continued

The Mind-Set-Go workshop connects directly with Vision 2025 and builds capacity for our faculty in three key areas: 1) Building Empathy, 2) Social Emotional Learning and 3) Growth Mind Set.

The Middle School enrollment is projected to decrease by 28 students next year with a projected enrollment of 626 students. Projected average class size will decrease from 22.0 to 21.1.

Staffing:

The FY19 Staffing Budget reflects an overall increase of \$ 326,547.00

- The main factor in increases to the FY19 Salaries Budget reflects contractual increases.
- There are two staffing changes that result on paper as a .3 reduction in staff at the Middle School.
 - A .35 reduction is depicted in English to reflect a reallocation of a Title I staff position. This funding was moved from the Middle School to the Language-Based Learning Program in the District Student Services budget. The teacher will continue to provide services and teach in the Middle School.
 - A .1 increase in the performing arts staff includes a section of Jazz Band. This is a financial compliance issue as the position, which has existed for many years, was being funded through the Music Parents Organization. It is incorporated into our operating budget for FY19.
- The Middle School continues to provide 15 sections in each of the core academic subjects (Math, English, Science and Social Studies) per grade. In addition, we continue to offer three foreign languages and exploratory courses in STEM, literacy, geo-lab, art, music, health, and physical education.

Operational Costs:

The FY19 Operations Budget reflects an overall increase of \$21,068

Textbooks: This line reflects an increase of \$307 dollars. Funded requests include materials for the performing arts programs and 15 additional Chinese 8 textbooks to support a larger class size.





Middle School Principal's Budget Commentary - Continued

Other Published Materials:

This line reflects an increase of \$5,418. Five areas drive this increase:

- In order to continue to update our resources, address varied reader learning styles and support curricular units there is a small increase of \$311 in the request to purchase fiction and non-fiction book titles for the library. Additionally there are increases to vendor charges and renewal rates for on-line databases.
- The Social Studies department requires a \$500 increase to continue the replacement of worn paperback Crispin books, which is a book read as part of an 8th grade interdisciplinary unit. The request replaces the paperback books with perma-bound books that are more durable. This is the final year of phased replacement.
- The Foreign Language department requests \$600 to rebind worn and damaged resource materials.
- The two most significant increases to this line item come from English and Wellness.
 - The 8th grade teachers have compiled a group of short stories that they teach yearly and therefore have become part of their core titles. Teachers want to create their own resource by binding these stories into one book for students. The copying and binding costs are \$3,000 and will provide increased consistency and easier accessibility for all students.
 - The Wellness Department requests \$1,452 to purchase workbooks from the Botvin Life Skills Training Program. This is a substance-abuse program that brings us into compliance with state mandates to use an evidence-based substance abuse prevention program. Additionally, it covers requirements from the state to address the Opioid epidemic. The program comes with a web-based program which will be used on Chromebooks. Teachers were able to procure free resources this year to pilot the program. Teachers provided very positive feedback on the curriculum and students' responses to the lessons.

Consumables:

This line reflects an increase of \$3,967 to meet vendor rate increases in art supplies, agenda books, paper and general supplies. Several increases reflect items previously purchased through the Student Activities Account that now must be funded in the operating budget. The request from the Social Studies department supports interdisciplinary projects and personalized learning. The key areas driving the increased request include:

- The Social Studies department requests \$1,430 to purchase supplies for the 8th grade Renaissance project and 75 Trifolds for the 7th grade Innovation Fair.
- The Art department requests a \$2,000 increase to purchase art supplies. Vendor rates increase each year, but this is the first budget line request in at least ten years.



Middle School Principal's Budget Commentary - Continued

- The Interdepartmental costs are the most significant expenses in the Consumables line. This is a level-funded request. However, in order to address a financial compliance issue, reductions were made to the general supplies and copy paper funding levels to increase funding for team activities that were previously being funded through the Student Activities Account.

Durables:

This line reflects a decrease of \$2,056. The most significant purchases include: annual equipment replacement for wellness; micropipettes that are needed in 7th grade science as the curriculum is vertically aligned with integrating molecular biology techniques that support students' understanding of genomics; necessary equipment for health services that include batteries for the AED machines, a second blood pressure cuff and the replacement of another broken cuff, as well as, a thermometer probe replacement.

Consultants

& Other Services: This line reflects a level funded request.

Maintenance,

Rentals & Fees:

This line reflects an increase of \$13,577 dollars. The main drivers of this increase include:

- A 7.7% increase for transportation.
- \$2,283 in contractual increases for copy machines.
- \$1,200 for table rental fees to support an all school science fair and grade 7 Innovation Fair.
- \$180 math team fee increase to field two teams instead of one as a result of increased student interest.
- \$10,200 to support core curriculum related field experiences that include the entire 7th grade attending a live drama performance. It also provides bus transportation for the grade 8 students in Literacy Workshop to visit the Cole School to read their original written books to students. This is a financial compliance issue as any field experiences that are tied to core content must be incorporated into the operating budget.

Administrative

Services:

This line reflects a decrease of \$145

Athletics

and Co-Curricular: The small increases to Co-Curricular reflects increases from vendor rates and a 7.7% increase in transportation rates.



Middle School Enrollment & Staffing

Staffing Analysis by F.T.E.

	2014-15	2015-16	2016-17	2017-18	2018-19	18-vs-19 (Decrease)
Administrative Staff						
Principals/Assistant Principals	2.00	2.00	2.00	2.00	2.00	0.00
Department Heads	1.80	1.80	1.90	1.90	1.90	0.00
Administrative Support Staff	1.84	2.00	2.00	2.00	2.00	0.00
Professional Staff						
Art	2.00	2.00	2.00	2.00	2.00	0.00
English*	7.34	7.35	7.35	7.35	7.00	(0.35)
Foreign Language	5.60	5.60	5.60	5.40	5.40	0.00
Guidance	3.00	3.00	3.00	3.00	3.00	0.00
Wellness	4.30	4.50	4.50	4.50	4.50	0.00
Math*	7.45	8.10	8.10	8.00	8.00	0.00
Performing Arts	1.90	1.90	1.90	1.90	2.00	0.10
Science, Technology & Engineering	7.00	7.00	7.00	7.00	7.00	0.00
Social Studies	6.00	6.00	6.00	6.00	6.00	0.00
Special Education*	10.00	10.00	10.00	11.00	11.00	0.00
Library	1.00	1.00	1.00	1.00	1.00	0.00
Health Services	1.00	1.00	1.05	1.05	1.05	0.00
Paraprofessionals & Aides						
Regular Education	2.26	2.56	2.96	2.96	2.96	0.00
Special Education	17.54	21.50	19.38	18.31	18.31	0.00
TOTALS	82.03	87.31	85.74	85.37	85.12	(0.25)

Enrollment Data*

	2014-15	2015-16	2016-17	2017-18	2018-19
Grade 7	327	330	316	337	292
Grade 8	331	323	333	317	334
Total	658	653	649	654	626

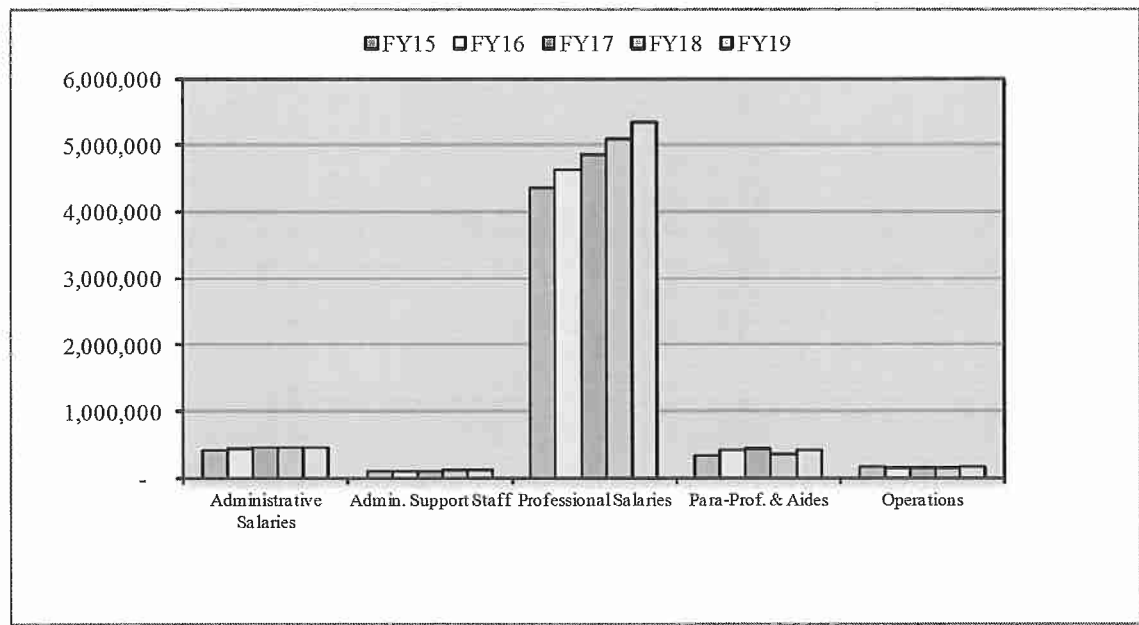


Middle School Expenses Displayed by Line Item

Masconomet Middle School

	Expended 2014-15	Expended 2015-16	Expended 2016-17	Adopted 2017-18	Proposed 2018-19
SALARIES - STAFF					
Administrative Salaries	404,396	431,063	452,748	454,167	463,667
Administrative Support Staff	97,250	107,680	109,369	111,991	113,904
Professional Salaries	4,354,018	4,639,023	4,859,148	5,084,239	5,334,090
Paraprofessionals & Aides	332,900	406,664	430,599	354,678	419,961
Subtotal SALARIES	5,188,564	5,584,430	5,851,865	6,005,075	6,331,622
OPERATIONS					
Textbooks	41,407	5,510	3,522	4,393	4,700
Other Published Material	27,722	22,095	24,903	30,073	35,491
Consumable Supplies	44,410	47,452	46,029	52,553	56,520
Durable Goods	9,566	23,639	19,472	7,989	5,933
Consultants & Other Serv. Prov.	13,093	9,400	15,805	18,200	18,200
Maintenance, Rentals & Fees	23,457	23,431	20,884	25,234	38,811
Administrative Services	6,733	6,210	5,679	6,650	6,505
Subtotal OPERATIONS	\$166,388	\$137,737	\$136,295	\$145,092	\$166,160
TOTAL	\$5,354,952	\$5,722,168	\$5,988,160	\$6,150,167	\$6,497,782

Middle School Expenditure History

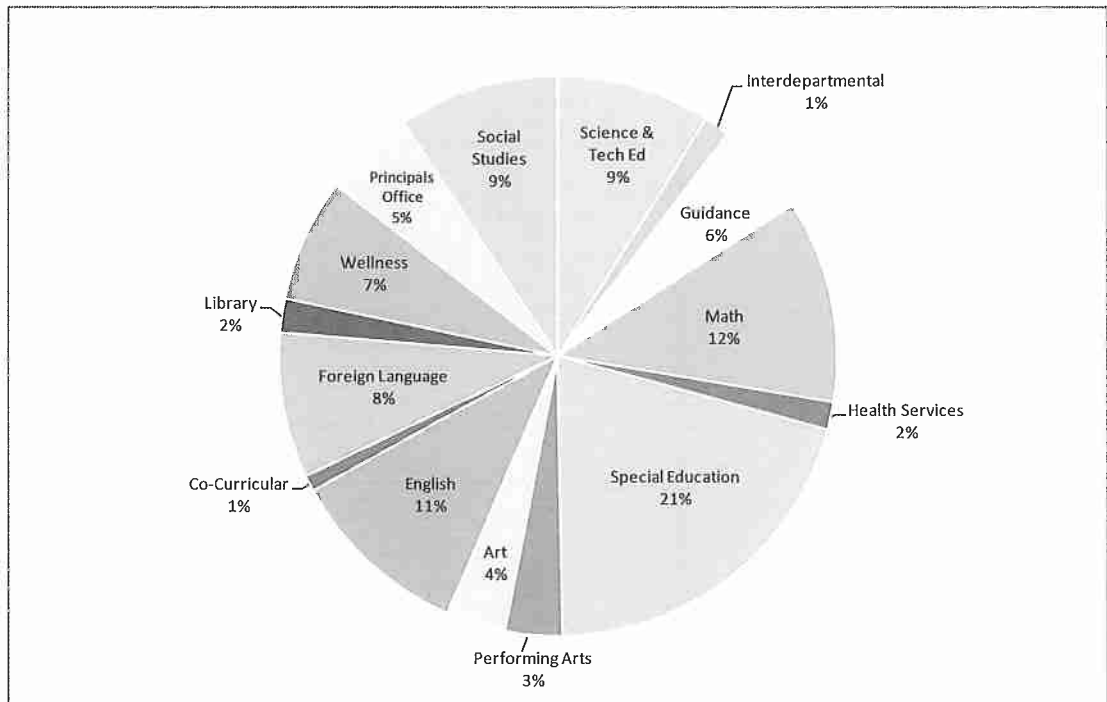




Middle School Expenses Displayed by Program

Middle School Costs by Program	Expended 2014-15	Expended 2015-16	Expended 2016-17	Adopted 2017-18	Proposed 2018-19
Principals Office	309,203	323,019	330,541	336,619	343,394
Guidance Services	305,977	330,319	340,193	344,516	357,289
Special Education	867,764	1,121,863	1,189,546	1,215,807	1,333,434
Art	216,252	210,050	215,342	216,922	222,487
English	550,532	555,006	597,578	639,125	687,357
Foreign Language	500,110	475,892	509,223	536,680	543,986
Wellness	394,697	427,972	441,524	452,967	463,460
Interdepartmental	83,309	94,879	102,024	85,257	94,440
Math	690,094	724,887	725,804	712,953	762,095
Performing Arts	184,634	189,659	204,871	206,777	213,382
Science & Technology Ed.	539,584	498,179	520,746	544,520	580,117
Social Studies	473,191	508,379	537,937	574,044	605,156
Library	113,637	118,819	121,680	125,089	128,111
Health Services	83,169	93,822	96,086	100,304	104,258
Co-Curricular	42,800	49,423	55,065	58,587	58,816
Total	5,354,952	5,722,168	5,988,160	6,150,167	6,497,782

Middle School Costs by Program





Middle School Line Item, Program Cost Matrix

Program/Department	Salaries				Operating Requests							Totals
	Admin.	Admin. Support	Professional	Para-Prof.	Textbooks	Other Publ.	Consumables	Durables	Consultants	Maintenance	Admin. Serv.	
Art	10,813	0	199,274	0	0	0	12,000	0	0	400	0	\$222,487
English	29,692	0	621,063	19,402	0	7,000	0	0	0	10,200	0	\$687,357
Foreign Language	23,403	0	517,948	0	300	1,725	610	0	0	0	0	\$543,986
Guidance	23,714	27,976	304,109	0	0	300	590	0	500	100	0	\$357,289
Wellness	11,638	0	448,706	0	0	1,452	960	704	0	0	0	\$463,460
Health Services	0	0	77,936	21,301	0	0	2,255	986	1,700	80	0	\$104,258
Interdepartmental	0	0	47,800	0	0	7,540	24,000	900	0	14,200	0	\$94,440
Library	0	0	96,323	22,685	0	7,874	330	268	0	631	0	\$128,111
Math	35,105	0	719,990	0	0	7,000	0	0	0	0	0	\$762,095
Performing Arts	11,342	0	175,140	0	4,400	0	2,000	0	12,000	8,500	0	\$213,382
Principal's Office	250,461	85,928		0	0	0	500	0	0	0	6,505	\$343,394
Science, Technology & Engineering	34,027	0	533,715	0	0	200	8,000	2,575	0	1,600	0	\$580,117
Social Studies	33,472	0	567,854	0	0	2,400	1,430	0	0	0	0	\$605,156
Special Education	0	0	972,161	356,573	0	0	700	0	4,000	0	0	\$1,333,434
Co-Curricular**	0	0	52,071	0	0	0	3,145	500	0	3,100	0	\$58,816
TOTAL	\$463,667	\$113,904	\$5,334,090	\$419,961	\$4,700	\$35,491	\$56,520	\$5,933	\$18,200	\$38,811	\$6,505	\$6,497,782



High School Council & Class Size Data

HIGH SCHOOL COUNCIL

Peter Delani - PRINCIPAL

Julianna O'Day, FACULTY
Deidra Boucher, FACULTY
James Donahue, FACULTY
Kristin Duffy, FACULTY
David Mitchell, FACULTY

Christina Eckert, PARENT
Dianne McGaunn, PARENT
Lisa Novack, PARENT
Vidula Plante, PARENT
Jenny Bankes, STUDENT
Austin Paul, STUDENT



Program Enrollment and Class Size Summary Table

HOURS OF OPERATION	7:35-2:15	DEPARTMENT	COURSES	SECTIONS	PROGRAM POPULATION	AVG. CLASS SIZE
		ART	20	28	472	16.9
Number of Grades	4	BUS. & COMPUTER ED	19	20	378	18.9
Student Body	1132	ENGLISH	20	61	1183	19.4
Number of Teachers	74.5	FOREIGN LANGUAGE	27	50	975	19.5
Number of Sections	372.5	GUIDANCE	N/A	N/A	1132	N/A
Periods/Day	6	MATH	18	56.5	1176	20.8
Students/Faculty	14/1	MUSIC	10	9.5	198	20.8
		WELLNESS	10	20	450	22.5
		SCIENCE, TECH, & ENGINEERING	23	66.5	1313	19.7
Average Class Size	19.9	SOCIAL STUDIES	24	61	1234	20.2
		TOTAL	171	372.5	8511	19.9*

*excludes Guidance population



High School Principal's Budget Commentary

The projected enrollment for Grades 9 - 12 for 2018/19 (FY19), excluding out of district special education students, is 1132, representing a decrease of .07% from the current student population of 1140. This decrease is part of a nationwide trend that began in 2013 and is expected to continue to 2022. It is important to understand that our decline is not an aberration, but rather part of an anticipated 9 year cycle. Hence, our planning, as it relates to budget implications, needs to be strategic, creative and forward-thinking. Beginning with an evaluation of High School class sizes; teaching course loads; under-enrolled classes (under 14 students) and over-enrolled classes (over 24 students) we have worked to calibrate our staffing projections; course offerings (sequencing); and course registration calendar/cycle. Our intent is to ensure the work reflects both a declining student population, while at the same time affords us the best opportunity to develop and deliver programming to our students that aligns with Masco's Vision 2025.

In September of 2017 we conducted an in depth review of our current staffing, class sizes, and teacher loads (total student load per teacher). We concluded in this review that our average class size (19) and average teacher load (mid 90s) were quite healthy and conducive to continuing the excellent education that Masconomet High School has traditionally delivered. The review also revealed that we had too many class sections that were under 14 and too many over the School Committee recommended number of 24. This analysis set in motion our goal to come as close as possible to eliminating class offerings below/above those two benchmarks.

At the present time, we project for FY19, an anticipated student enrollment of 1132. We will have 74.5 Teachers teaching 372.5 sections with an average class size of 19.9 students. We are confident that with very few possible exceptions (courses that require populations less than 14) we will reach our goal of eliminating class sections under 14 and over 24 students.

Our District's Vision 2025 recognizes that:

- Student learning is highly interdisciplinary, and students are connecting learning to the real world and real-world problem solving. Curriculum and instruction is focused on this value, students are making connections between subjects because they are experiencing them as unified or related concepts, and;
- Strong adult-student relationships are a hallmark at Masconomet. Teachers and others seek to understand each student as an individual with a unique background, life situation, and unique strengths and interests. They strive to recognize each students' desire to find their place in the school and larger community, and;
- All classrooms and curricula are learner-centered. All students are achieving the same standards in multiple ways based on their learning styles, strengths, interests, and unique needs; they are learning in multiple ways and can demonstrate their learning through a variety of different assessments, and;
- Instruction happens in many forms depending on the teachers' objectives and the nature of learners in the classroom. A variety of authentic learning strategies is common throughout the curriculum and across subject areas. Students and teachers experiment with teaching and learning strategies without fear of failing, and;
- Our graduates are culturally sensitive, aware of global interdependency, and act confidently with understanding of their impact on the world. Intellectual and experiential learning takes place through a diverse curriculum, as well as in school, in the community, and with global experiences that stretch their cultural comfort zones.



High School Principal's Budget Commentary - Continued

In line with this vision, part of our continuing efforts is to maintain a wide variety of course offerings and experiences that prepare Masconomet High School graduates with the essential skill sets to undertake higher education, and enter an ever increasingly competitive and changing global economy. Towards that end, we continue to develop our Pathways programming; Global Diploma option; and areas that offer natural and necessary interdisciplinary opportunities. FY19 sees the Wood Tech courses move from the Science Department to the Art Department where there are more natural connections with the Art programming.

Our High School Improvement Plan looks to continue developing E-Portfolios, Social & Emotional Learning, and the aforementioned Pathways programming. While at the same time, we recognize that in a period of declining student populations, we have to work smarter and more efficiently in developing course programming and offerings.

The overall proposed High School Budget (Salaries/Staffing & Operations) for FY19 of \$12,245,445 is an increase of \$217,132. We are proposing a reduction of 2.5 FTEs. 1 FTE is a retiring World Language teacher who we will not be replacing, and another FTE is a proposed reduction of a Business & Computer Education Teacher. Business/Tech course enrollments have declined over the past three years. With this staff reduction we anticipate that the average Business & Computer Education course will have 18.9 students per class, up from 14.9 in 2017/18, which is more in line with Masco's overall average class size of 19.

We are proposing a staffing increase of 10 assistant athletic coaches who had previously been compensated by outside sources such as Athletic Boosters. To be in compliance with state and federal law, this will be an increase of \$42,800.

The biggest increase in Operations comes in proposed textbook purchases at \$85,650 (up from \$47,930 in FY18), as we need to replace math textbooks for Algebra 2 College Prep and Honors Precalculus courses to bring our texts in line with ongoing state framework changes. In addition, there are proposed purchases for texts and digital materials for Social Studies (also in order to align with new state framework changes). Our consumables comprised primarily of Art, Science, and General Supplies, will be level-funded.

We feel this proposed budget is fiscally responsible in light of a declining population trend; while at the same time, allowing us to continue to develop programming that is aligned with the goals of Masco's Vision 2025.





Enrollment & Staffing Data

Staffing Analysis by F.T.E.

	2014-15	2015-16	2016-17	2017-18	2018-19	18-vs-19 (Decrease)
Administrative Staff						
Principals/Assistant Principals	3.00	3.00	3.00	3.00	3.00	0.00
Department Heads*	4.20	4.20	4.30	4.30	4.30	0.00
Administrative Support Staff	9.08	9.05	9.05	8.05	7.82	(0.23)
Professional Staff						
Art	5.60	5.60	5.60	4.60	5.60	1.00
Business & Computer Education	4.80	5.20	5.20	5.00	4.00	(1.00)
English	13.30	13.30	13.30	12.20	12.20	0.00
Foreign Language	11.40	11.40	11.40	11.00	10.00	(1.00)
Guidance	6.40	6.40	6.40	6.40	6.40	0.00
Wellness	4.00	4.00	4.00	4.00	4.00	0.00
Math	12.50	12.40	12.40	11.30	11.00	(0.30)
Performing Arts	1.50	1.70	1.70	1.70	1.60	(0.10)
Science, Technology, & Engineering	15.40	15.40	15.40	14.30	13.20	(1.10)
Social Studies	13.20	13.20	13.20	12.20	12.20	0.00
Special Education*	10.50	10.50	10.50	10.00	10.00	0.00
Library	1.00	1.00	1.00	1.00	1.00	0.00
Health Services	1.00	1.00	1.00	1.00	1.00	0.00
Paraprofessionals & Aides						
Regular Education*	7.05	7.55	6.55	6.55	6.55	0.00
Special Education	14.46	11.00	13.00	16.00	16.00	0.00
TOTALS	138.39	135.90	137.00	132.60	129.87	-2.73

Enrollment Data*

	2014-15	2015-16	2016-17	2017-18	2018-19
Grade 9	298	284	283	295	284
Grade 10	330	292	279	279	292
Grade 11	363	331	290	277	272
Grade 12	321	362	332	287	272
Ungraded	1	2	3	2	12
Total	1313	1271	1187	1140	1132

*Excludes out of district special education students.

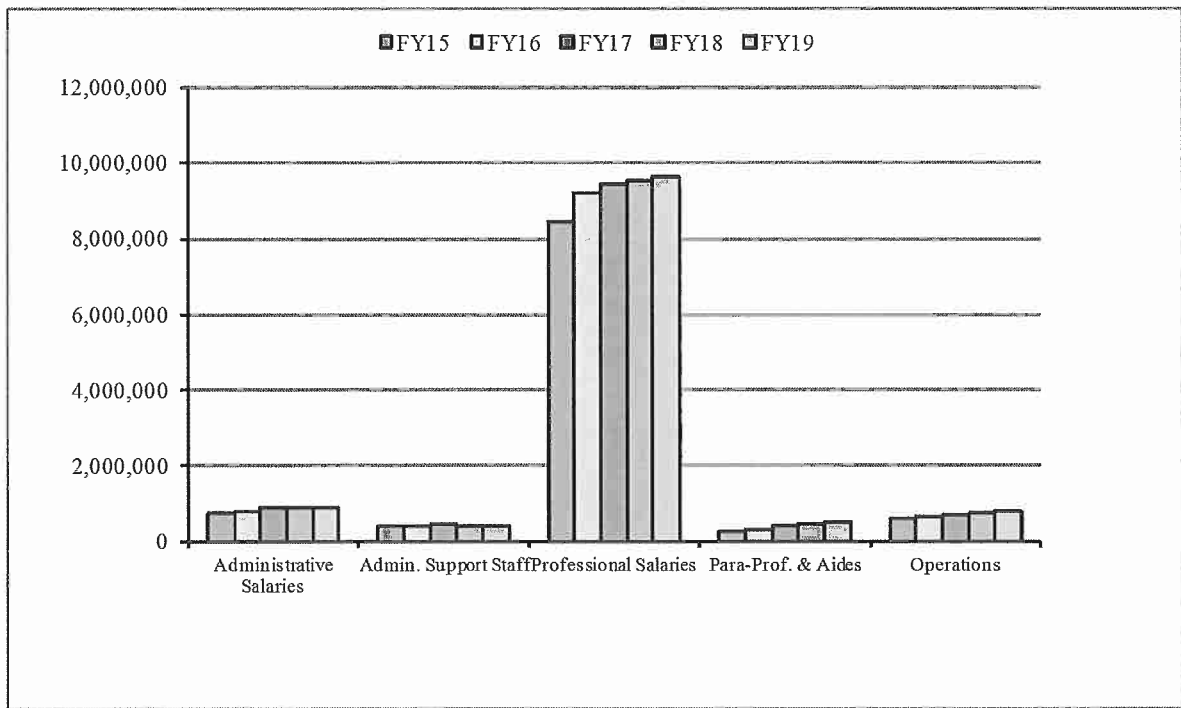


High School Expenses Displayed by Line Item

Masconomet High School

	Expended 2014-15	Expended 2015-16	Expended 2016-17	Adopted 2017-18	Proposed 2018-19
SALARIES - STAFF					
Administrative Salaries	745,279	776,929	869,181	878,366	892,151
Administrative Support Staff	412,376	428,268	437,257	405,763	408,768
Professional Salaries	8,849,420	9,207,253	9,423,312	9,522,304	9,666,213
Paraprofessionals & Aides	286,400	306,233	410,334	469,960	498,456
Subtotal SALARIES	\$10,293,475	\$10,718,682	\$11,140,085	\$11,276,393	\$11,465,588
OPERATIONS					
Textbooks	6,762	29,596	57,783	47,930	85,650
Other Published Material	25,272	30,972	35,330	52,715	52,084
Consumable Supplies	149,172	152,137	154,316	171,284	175,082
Durable Goods	49,152	69,091	54,647	57,546	61,631
Consultants & Other Serv. Prov.	103,422	113,250	120,402	136,900	138,716
Maintenance, Rentals & Fees	206,452	213,272	238,010	254,345	264,011
Administrative Services	24,660	24,237	23,004	26,200	24,200
Subtotal OPERATIONS	\$564,892	\$632,555	\$683,492	\$746,920	\$801,374
TOTALS	\$10,858,367	\$11,351,237	\$11,823,576	\$12,023,313	\$12,266,962

High School Expenditure History



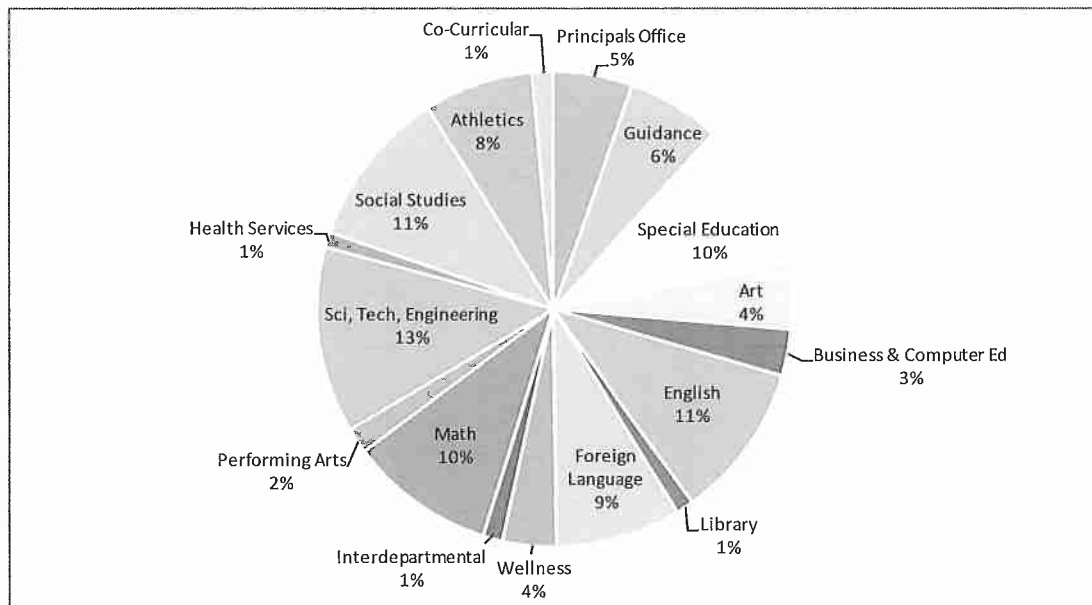


High School Expenses Displayed by Program

High School Costs by Program

	Expended 2014-15	Expended 2015-16	Expended 2016-17	Adopted 2017-18	Proposed 2018-19
Principals Office	641,197	664,252	681,762	654,174	659,943
Guidance Services	737,101	690,476	734,314	749,219	774,891
Special Education	958,009	1,031,847	1,162,068	1,201,555	1,283,161
Art	514,441	549,727	494,918	510,065	610,970
Business & Computer Ed	424,345	440,657	445,867	471,907	388,923
English	1,066,140	1,164,704	1,219,104	1,209,808	1,291,002
Foreign Language	1,006,747	1,031,749	1,054,913	1,114,387	1,041,502
Wellness	377,951	407,122	423,007	444,717	461,224
Interdepartmental	152,551	144,153	155,524	162,706	162,691
Math	1,049,633	1,123,766	1,203,178	1,194,201	1,217,117
Performing Arts	181,874	207,368	201,668	221,367	212,080
Science & Tech. Ed.	1,459,910	1,527,632	1,556,348	1,507,584	1,471,513
Social Studies	1,218,564	1,267,204	1,270,215	1,277,878	1,325,136
Athletics	703,719	715,899	805,519	856,888	920,437
Library	97,344	107,617	139,378	143,298	146,931
Health Services	111,912	116,357	119,841	123,589	125,417
Co-Curricular	156,931	160,708	155,953	179,970	174,024
Total	10,858,367	11,351,237	11,823,576	12,023,313	12,266,962

High School Costs by Program





High School Line Item, Program Cost Matrix

Program/Department	Salaries				Operating							TOTALS
	Admin.	Admin Support	Professional	Paras	Textbooks	Other Publ.	Consumables	Durables	Consultants	Maintenance	Admin. Serv.	
Art	34,706	0	507,548	0	0	0	58,000	8,466	0	2,250	0	\$610,970
Business & Computer Ed.	23,403	0	363,695	0	1,625	0	200	0	0	0	0	\$388,923
English	51,754	0	1,201,806	21,742	0	10,000	0	1,500	0	4,200	0	\$1,291,002
Foreign Language	49,074	0	986,453	0	2,100	225	75	75	0	3,500	0	\$1,041,502
Guidance	50,317	97,910	605,809	0	0	5,270	14,235	250	500	600	0	\$774,891
Wellness	34,915	0	391,847	24,242	300	0	1,000	4,075	0	4,845	0	\$461,224
Health Services	0	0	91,549	26,373	0	165	2,700	1,250	3,300	80	0	\$125,417
Interdepartmental	1,157	0	62,000	39,384	0	350	32,750	450	3,600	23,000	0	\$162,691
Library	0	0	106,270	21,411	0	14,200	900	2,750	0	1,400	0	\$146,931
Math	61,533	0	1,082,805	13,154	52,625	7,000	0	0	0	0	0	\$1,217,117
Performing Arts	11,342	0	166,788	0	0	5,500	2,950	0	19,000	6,500	0	\$212,080
Principal's Office	386,708	247,210	0	0	0	0	1,500	325	0	0	24,200	\$659,943
Science, Tech. & Engineering	59,358	0	1,360,839	0	18,500	764	24,412	6,440	0	1,200	0	\$1,471,513
Social Studies	58,055	0	1,249,531	0	10,500	7,050	0	0	0	0	0	\$1,325,136
Special Education	0	0	946,111	320,150	0	0	900	0	16,000	0	0	\$1,283,161
Athletics *	69,829	63,648	397,324	32,000	0	210	29,460	36,050	94,816	197,100	0	\$920,437
Co-Curricular *	0	0	145,838	0	0	1,350	6,000	0	1,500	19,336	0	\$174,024
TOTAL	\$892,151	\$408,768	\$9,666,213	\$498,456	\$85,650	\$52,084	\$175,082	\$61,631	\$138,716	\$264,011	\$24,200	\$12,266,962

* Transportation is also included on Maintenance Line



Asst. Superintendent for Student Services Budget Commentary

The Student Services Department continues to focus on the goal that ALL students at Masconomet do well. That every student regardless of ability, or in some cases disability, engage in a Middle School and High School experience that provides them with the academic and social experience that allows him/her to become a successful and independent adult. Our vision continues to align with the District's Vision 2025 where: *All classrooms and curricula are Learner-centered and where all students are achieving the same standards in multiple ways based upon their learning styles, strengths, interests, and unique needs; they are learning in multiple ways and can demonstrate their learning through a variety of different assessments.* We continue to center on building our capacity to teach every student by providing the services and programming that enables even our most struggling students to succeed academically, socially, emotionally, and behaviorally.

Vision
Mission
Values

Over the past few years, we have been fortunate to fund additional positions that have allowed us to build our Language Based Learning Disabilities (LBLD) Programming. We continue to strengthen our ability to service students with LBLD by ensuring consistency across classes, grades, departments, and schools. Additionally, we have seen over the past several years, and continue to project for FY19, that the number of students requiring social, emotional, behavioral and medical or mental health services will continue to increase. Understanding that these needs continue to rise, our Student Support Centers at both the Middle School and High School have improved and strengthened our capacity to service students with social, emotional, behavioral and medical or mental health needs. Increases in the medical and mental health needs of our students continue to be an area of concern for all of us; and that is why we are proposing to take the first steps in creating a Unified Health Center (See Appendix A) by adding two positions: a Health Director and a Medical Secretary.

While we continue to build our capacity to service students in-district, 2.13% of our special needs students are placed out of district in public day schools (collaboratives), private day schools, or residential programs. These students typically have very intensive complex needs that cannot be met in district. Although the number of students requiring a higher level of need, especially those with social, emotional, and behavioral needs continues to increase, our tuition and transportation lines are projected to be slightly decreased for FY19. The Operations section of the Student Services budget is projected to have only a slight increase. Finally, please note that the Circuit Breaker reimbursement in the FY18 Budget was \$754,505. The Circuit Breaker reimbursement in the FY19 Budget will be \$831,366, representing a \$76,861 increase that will be applied to the tuition line to reduce the overall costs.





Asst. Superintendent for Student Services Budget Commentary

Staffing:

- Middle School paraprofessional staff will remain at 18.0 FTE (*One 1:1 paraprofessional will move with a student transitioning from grade 8 to grade 9 while one 1:1 paraprofessional will be needed for a student transitioning from grade 6 to grade 7*). Please note that 2.0 FTE paraprofessionals were added after the FY18 Budget and during the 2017-2018 school-year to support two students who required 1:1 support and were likely to go out of district.
- High School paraprofessional staff will increase by 1.0 FTE. (*One paraprofessional will move with a student transitioning from grade 8 to grade 9*).
- District staff is increased by 0.4 FTE with the addition of the Literacy Specialist which is .35 FTE Title I and .65 FTE operating budget.
- District support staff is increased by .7 FTE with the addition of the Medical Secretary (1.0) FTE and the decrease in .4 FTE Special Education Secretary.
- District Administrators increased by 1.0 FTE with the addition of the Health Director.



to

District, Operating:

- Consumables: (*testing protocols, office supplies*) are level funded.
- Durable Goods: Decreased.
- Other Published Materials (*WISC-Interactive Assessment System*), level funded.
- Other Published (*ESped, Reading A-Z, Modified instructional materials*) level funded.
- Maintenance/Fees remains level funded.
- Psychological Services, (*risk assessments*) is level funded.
- District Consultants (*Increase in OT, Vision, Reading, SAC Consultants*) slight increase.

Out-of-District Tuitions and Transportation Projections:

- Transportation, Private, Collaborative In-state together are projected to be slight decrease.
- Circuit Breaker reimbursement in the FY18 Budget was \$754,505. In FY19 reimbursement will be \$831,366.



Asst. Superintendent for Student Services Budget Commentary

High School, Operating:

- Consultants (*includes Graduation Alliance: online courses, and Vocational Assessments*), level-funded.
- Consumables (*Skill Development supplies and materials, Life Skills training supplies*) is level-funded.

Middle School, Operating:

- Consumables (*Skill Development supplies and materials, Life Skills training Supplies*) is level funded.
- Consultants: level-funded.

Summary:

The Student Services Department's FY19 budget recognizes the connection between a student's well-being and achievement. With the School Committee's support and guidance we continue to work with all stakeholders including; parents, administrators, teachers, and support staff to ensure that every student succeeds.





Special Education Enrollment & Data Trends

The total percentage of students requiring special education services grades 7-12+ has increased. As can be seen in the table below, the percentage of students district-wide with special education needs has increased and is consistent with the FY19 budgetary requests. The trend of students requiring more services across all grades continues. Not reflected in the chart below, but relevant to an understanding of the costs associated with special education services, is the increase in intensity of services required for students with special needs. In both the Middle School and the High School there are students who require services from multiple service providers and increasing supports for academic, social, emotional, behavioral, and transitional needs. Beginning in 2008, we have seen an increase in intensity of service needs. The needs experienced are for academic support services and services such as therapies, adjustment counseling, behavioral interventions, mental health supports and social skills training. At the High School, an additional level of intensity of services focuses on post secondary transition planning including vocational assessments, transition skills from High School to post secondary schooling or employment, social skills training and psychological and counseling services, including evaluation and crisis management.

In District Special Education Enrollment History and Trends

	7 th Grade	8 th Grade	9 th Grade	10 th Grade	11 th Grade	12 th Grade	Total Masco	Total Spec Ed	% SPED Students
2007-2008	45	57	38	39	39	21	2132	239	11.21%
2008-2009	65	45	57	38	39	39	2184	283	12.96%
2009-2010	66	57	29	43	27	28	2121	280	13.20%
2010-2011	60	54	45	28	36	24	2121	247	11.64%
2011-2012	62	56	38	45	31	36	2098	268	12.80%
2012-2013	65	61	55	37	42	31	2087	291	13.94%
2013-2014	56	62	47	47	37	42	2088	291	14.00%
2014-2015	44	56	49	39	46	39	2011	273	13.57%
2015-2016	58	42	37	47	37	52	1972	273	13.84%
2016-2017	56	61	40	36	46	41	1879	280	14.90%
2017-2018	77	55	52	37	37	48	1831	306	16.71%
2018-2019	59	77	55	52	37	37	1788	317	17.73%

Out-of-District Special Education Enrollment History and Trends

	7 th Grade	8 th Grade	9 th Grade	10 th Grade	11 th Grade	12 th /SP Grade	Total Masco	Total Spec Ed	% SPED Students
2007-2008	1	8	4	8	5	9	2132	35	1.65%
2008-2009	3	2	8	5	7	14	2184	39	1.79%
2009-2010	3	3	1	8	4	17	2121	36	1.69%
2010-2011	4	2	1	3	8	15	2121	33	1.55%
2011-2012	1	6	1	3	5	16	2098	32	1.53%
2012-2013	3	5	8	0	5	11	2087	32	1.53%
2013-2014	2	9	5	8	3	10	2088	37	1.77%
2014-2015	3	1	11	8	9	8	2011	40	1.98%
2015-2016	2	3	3	13	9	15	1972	40	2.03%
2016-2017	0	2	4	3	12	17	1879	38	2.02%
2017-2018	2	0	5	5	3	22	1831	37	2.02%
2018-2019	1	3	0	7	8	19	1788	38	2.13%

Masconomet Enrollment Based on October 1 data



District-Level Student Services - Budget

Student Services

	Expended 2014-15	Expended 2015-16	Expended 2016-17	Adopted 2017-18	Proposed 2018-19
SALARIES					
Administrative Salaries	0	0	0	126,039	128,237
Administrative Support Salaries	0	0	0	56,098	57,075
Subtotal- Salaries	\$0	\$0	\$0	\$182,137	\$185,312
OPERATIONS					
Supplies & Materials	11,048	16,956	13,122	19,600	15,600
Consultants & Service Providers	1,663	1,640	1,640	1,763	1,640
Legal Services	46,486	39,995	38,936	45,000	45,000
Subtotal - Operations	\$59,197	\$58,591	\$53,698	\$66,363	\$62,240
TOTAL	\$59,197	\$58,591	\$53,698	\$248,500	\$247,552

District Special Education

	Expended 2014-15	Expended 2015-16	Expended 2016-17	Adopted 2017-18	Proposed 2018-19
SALARIES					
Administrative Salaries	117,398	177,137	183,046	216,344	226,705
Administrative Support Salaries	97,848	112,629	116,264	62,200	49,234
Professional Salaries	77,759	259,836	228,723	190,889	249,683
Para-Professionals & Aides	89,243	122,626	97,779	109,103	112,815
Subtotal- Salaries	\$382,248	\$672,228	\$625,813	\$578,536	\$638,437
OPERATIONS					
Consultants	174,578	117,561	131,702	139,540	179,640
Tuition	1,573,028	1,789,686	1,279,477	1,391,011	1,319,644
Collaboratives	621,179	788,644	928,740	927,982	686,475
Transportation	506,227	79,054	19,833	6,095	100,065
Subtotal - Operations	\$2,875,011	\$2,774,945	\$2,359,752	\$2,464,628	\$2,285,824
TOTAL	\$3,257,259	\$3,447,173	\$2,985,564	\$3,043,164	\$2,924,261

Psychological Services - SPED

	Expended 2014-15	Expended 2015-16	Expended 2016-17	Adopted 2017-18	Proposed 2018-19
SALARIES					
Professional Salaries	94,376	199,601	204,968	209,335	215,622
Subtotal- Salaries	\$94,376	\$199,601	\$204,968	\$209,335	\$215,622
OPERATIONS					
Testing	5,035	3,549	7,260	8,025	8,025
Consultants & Service Providers	1,320	6,169	3,893	3,600	3,600
Subtotal - Operations	\$6,355	\$9,718	\$11,152	\$11,625	\$11,625
TOTAL	\$100,731	\$209,319	\$216,121	\$220,960	\$227,247



District-Level Student Services – Budget Continued

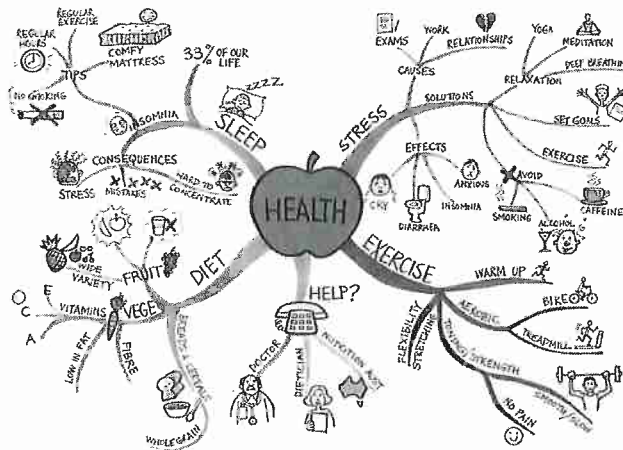
Unified Health Services

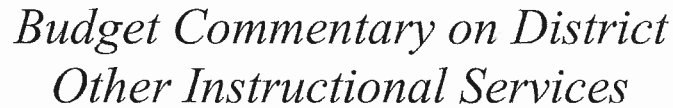
	Expended 2014-15	Expended 2015-16	Expended 2016-17	Adopted 2017-18	Proposed 2018-19
SALARIES					
Administrative Salaries	0	0	0	0	110,380
Administrative Support Salaries	0	0	0	0	52,180
Subtotal- Salaries	\$0	\$0	\$0	\$0	\$162,560
OPERATIONS					
Other Published Material	0	0	0	0	3,149
Maintenance, Rentals, and Fees	0	0	0	0	7,000
Supplies and Materials	0	0	0	0	1,000
Subtotal - Operations	\$0	\$0	\$0	\$0	\$11,149
TOTAL	\$0	\$0	\$0	\$0	\$173,709

Total Pupil Personnel Services	\$3,417,187	\$3,715,083	\$3,255,383	\$3,512,624	\$3,572,769
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Staffing Analysis

	FY15-16	FY16-17	FY17-18	FY18-19	Change
Administrative Staff*	1.5	1.5	3.0	4.0	1.00
Administrative Support Staff*	2.4	2.4	2.4	3.0	0.65
Professional Staff*	5.0	5.0	4.7	5.0	0.35
Paraprofessionals and Aides	1.0	1.0	2.0	2.0	0.00
TOTALS	9.85	9.85	12.00	14.00	2.00





Instructional Services

There is a significant increase in funding for curriculum development projects that support Vision 2025. For more detailed information about these projects, please refer to Appendix B at the back of the budget. There is also an increase in the assessment for School Choice, Charter & Other Tuitions in FY19. Funding for the learning management system, video editing software, digital content resources and Google Read and Write are anticipated to be slightly lower in FY19. Resources are also requested for testing supplies and materials (ear buds, mice, tri-fold privacy barriers, etc.) related to the next generation, online MCAS assessments.



The FY19 budget includes professional development resources for the two professional positions requested and several association memberships requested by department chairs. These memberships are a rich resource for departments and enable them to access media that can be circulated among faculty. The reduction in tuition reimbursement offsets the increase in other lines within the department.



Other Instructional Services - Budget

Instructional Services

	Expended 2014-15	Expended 2015-16	Expended 2016-17	Adopted 2017-18	Proposed 2018-19
SALARIES					
Administrative Salaries (ELL)	0	22,203	68,409	23,403	23,403
Professional Salaries (ELL)	36,309	34,285	20,293	41,816	42,548
Stipends	14,994	18,644	18,960	24,994	23,480
504 Salaries	13,417	10,039	11,625	22,200	22,500
Curriculum Development	0	0	0	1,300	12,300
Para-Professionals & Aides	6,687	4,860	5,885	0	0
Subtotal- Salaries	\$71,407	\$90,031	\$125,173	\$113,713	\$124,231
OPERATIONS					
Other Published Mat'l (Software)	39,000	47,800	44,242	54,000	52,825
Durable Goods (Instructional Tech)	119,984	153,080	143,806	140,000	140,850
Consultants & Other Service Providers	0	0	0	15,000	0
School Choice, Charter & Other Tuition	13,311	17,352	54,645	55,700	64,093
Curriculum Development	0	0	0	0	20,500
Testing & Assessments	0	3,058	1,652	1,500	1,700
504 Plan	918	7,045	503	2,800	3,000
Subtotal - Operations	\$173,212	\$228,334	\$244,848	\$269,000	\$282,968
TOTAL	\$244,619	\$318,365	\$370,021	\$382,713	\$407,199

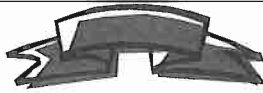
Professional Development

	Expended 2014-15	Expended 2015-16	Expended 2016-17	Adopted 2017-18	Proposed 2018-19
SALARIES					
Administrative Salaries	20,561	86,338	90,993	93,480	95,880
Professional Salaries	80,707	82,799	87,027	84,869	86,349
Substitutes	16,360	15,316	9,365	15,000	15,000
Subtotal- Salaries	\$117,628	\$184,453	\$187,385	\$193,349	\$197,229
OPERATIONS					
Memberships & Subscriptions	24,408	23,837	26,944	27,200	32,945
Conferences & Accommodations	13,518	15,344	18,395	33,105	33,105
Tuition Reimbursement	10,750	14,250	14,332	21,400	16,600
Other Published Material	3,425	1,387	0	2,000	2,000
Consumable Supplies	2,348	825	3,792	2,000	2,000
Consultants & Other Service Providers	2,000	0	46	1,000	1,000
Subtotal - Operations	\$56,449	\$55,643	\$63,509	\$86,705	\$87,650
TOTAL	\$174,077	\$240,096	\$250,894	\$280,054	\$284,879

Total Other Instructional Services	\$418,696	\$558,461	\$620,915	\$662,767	\$692,078
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Staffing Analysis

	FY15-16	FY16-17	FY17-18	FY18-19	Change
Administrative Staff*	1.0	1.6	1.0	1.0	0.0
Admin.Support Staff	0.0	1.0	0.0	0.0	0.0
Professional Staff	1.4	1.4	1.4	1.4	0.0
Totals	2.4	4.0	2.4	2.4	0.0



District General Administration

General Administration is comprised of two departments: the School Committee and the Superintendent's Office. The most significant change in this cost center is a \$5,000 request in FY19 to pay for a transcription service for School Committee meetings. There is also a slight increase in supplies for the Human Resource Director position.

School Committee

	Expended 2014-15	Expended 2015-16	Expended 2016-17	Adopted 2017-18	Proposed 2018-19
SALARIES					
Administrative Support Salary	14,805	15,601	16,391	16,391	16,000
Subtotal- Salaries	\$14,805	\$15,601	\$16,391	\$16,391	\$16,000
OPERATIONS					
Supplies and Materials	16	908	1,469	300	1,000
Consultants & Other Service Providers	0	0	8,843	0	5,000
Legal Services	13,128	20,851	10,934	15,000	15,000
Legal Settlements	0	10,000	0	0	0
Staff Development	5,701	5,602	6,126	5,700	6,200
Subtotal - Operations	\$18,846	\$37,361	\$27,372	\$21,000	\$27,200
TOTAL	\$33,651	\$52,962	\$43,763	\$37,391	\$43,200

Superintendent's Office

	Expended 2014-15	Expended 2015-16	Expended 2016-17	Adopted 2017-18	Proposed 2018-19
SALARIES					
Administrative Salaries	196,235	192,768	196,615	200,539	206,563
Administrative Support Salary	59,489	62,673	65,846	65,846	64,283
Subtotal- Salaries	\$255,724	\$255,440	\$262,461	\$266,385	\$270,846
OPERATIONS					
Supplies & Materials	11,273	9,466	11,757	11,500	13,000
Maintenance, Rentals & Fees	3,285	3,701	4,584	4,400	4,586
Staff Development	1,994	3,141	3,591	5,000	5,000
Travel	0	930	0	0	0
Printing	832	77	425	400	400
Postage	1,814	1,747	1,522	2,400	2,000
Subtotal - Operations	\$19,198	\$19,062	\$21,879	\$23,700	\$24,986
TOTAL	\$274,922	\$274,502	\$284,340	\$290,085	\$295,832

Total General Administration	\$308,572	\$327,464	\$328,102	\$327,476	\$339,032
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Staffing Analysis

	FY15-16	FY16-17	FY17-18	FY18-19	Change
Administrative Staff	1.0	1.0	1.0	1.0	0.0
Administrative Support Staff	1.0	1.0	1.0	1.0	0.0
Totals	2.0	2.0	2.0	2.0	0.0



Budget Commentary

Business and Other Support Services

The Business and Support Services cost center is comprised of four distinct programs: Business and Finance, Human Resources and Benefits, Management Information Services, and Regular Education Transportation. The overall increase in this section of the budget is \$1,001,699 or 12.9%. The greatest cost driver in this area of the budget is for benefits.

Business and Finance

The Business Support Assistant that was allocated and funded through a variety of departments has been moved into the Business and Finance department. Though the salary line item has increased, it is strictly due to this reallocation. The payments for the copier leases will increase next year as we enter into a new agreement for our copiers.

Human Resources and Benefits

The Administration is requesting approval of a Human Resources Director. Detailed information about this position is provided in Appendix C at the end of this document. The rates used to calculate health insurance increases in the budget are as follows: HMO and PPO plans – 10%, Dental - 0%, and Medex – 5%. The projections are based on January plan participation. The increase in the retirement contribution account of 11.3% is predominantly for the change in the Essex County Retirement assessment.

Transportation

The District entered into a five-year contract for transportation in FY16. FY19 represents year four of the contract and calls for a slight increase in the base contract price. In addition, \$384,000 has been added to the transportation budget in anticipation of school bell time changes approved by the School Committee at the end of last year.

Management Information Systems

The FY19 Information Technology budget has been adjusted slightly to reflect new applications and increases in our annual service agreements. In the Software line, the Abila accounting software and Microix purchasing application pricing reflect contractual increases. The Blackboard Connect 5i is a new communication platform we will be utilizing. Requests for replacement hardware and equipment for key locations throughout the District (such as projector screens, podiums, and tech workstations) have been added to the Durables line. An E-Rate consultant fee is new and has been added to the Consultant line. We have the ability to benefit from the Schools and Library E-Rate program and would like to have a professional assist with necessary contracts and filing. In Maintenance, Rentals and Fees there is one addition which is for the second Verizon Fios internet connection. This works in tandem with our other ISP connections to increase bandwidth for the growing number of devices we are adding to the network.



Budget Commentary

Business & Other Support Services - Budget

Business & Finance

	Expended 2014-15	Expended 2015-16	Expended 2016-17	Adopted 2017-18	Proposed 2018-19
SALARIES					
Administrative Salaries	170,896	154,895	158,757	158,757	161,528
Administrative Support Salary	141,087	169,842	172,206	182,905	216,208
Subtotal- Salaries	\$311,984	\$324,736	\$330,962	\$341,662	\$377,736
OPERATIONS					
Consultants & Other Serv. Prov.	14,225	15,271	31,732	17,000	17,000
Staff Development/Travel	6,024	7,538	11,312	12,000	12,000
Auditing	22,000	22,000	22,000	22,000	22,000
Banking & Other Fees	2,966	3,057	2,534	3,000	3,000
Advertising	1,785	5,508	3,207	2,500	2,500
Durable Goods	0	0	0	3,500	0
Fixed Assets (Copiers)	0	67,478	134,513	67,478	84,309
Property & Liability Insurance	64,872	71,615	76,194	79,634	78,612
Subtotal - Operations	\$111,872	\$192,468	\$281,492	\$207,112	\$219,421
TOTAL	\$423,856	\$517,204	\$612,454	\$548,774	\$597,157

Human Resource & Benefits

	Expended 2014-15	Expended 2015-16	Expended 2016-17	Adopted 2017-18	Proposed 2018-19
SALARIES					
Administrative Salary	0	0	0	0	115,390
Administrative Support Salaries	72,089	59,204	60,684	60,684	61,742
Salary Reserve	106,464	139,958	77,171	177,322	205,901
Subtotal- Salaries	\$178,553	\$199,162	\$137,855	\$238,006	\$383,033
OPERATIONS					
Advertising	13,070	11,932	14,479	13,000	15,000
Consultants & Other Serv. Prov.	0	3,000	16,197	13,100	11,700
Workers Compensation	51,539	53,375	70,677	73,500	67,000
Unemployment	45,517	7,250	22,456	69,000	30,600
Active Employee Benefits	2,560,815	2,822,395	2,993,418	3,113,393	3,411,207
Retired Employee Benefits	1,010,194	1,113,193	1,167,990	1,217,385	1,245,103
Retirement Contributions	742,257	786,528	799,518	846,957	942,268
Subtotal - Operations	\$4,423,392	\$4,797,672	\$5,084,736	\$5,346,335	\$5,722,878
TOTAL	\$4,601,945	\$4,996,834	\$5,222,591	\$5,584,341	\$6,105,911

Staffing Analysis

	FY15-16	FY16-17	FY17-18	FY18-19	Change
Administrative Staff*	1.0	1.0	1.0	2.0	1.0
Administrative Support Staff	4.0	4.0	4.0	4.8	0.8
Totals	5.0	5.0	5.0	6.8	1.8



Business & Other Support Services Budget

Transportation

	Expended 2014-15	Expended 2015-16	Expended 2016-17	Adopted 2017-18	Proposed 2018-19
SALARIES					
Transportation Coordinator	5,856	5,856	5,856	5,856	5,856
Regular Ed. Transportation	701,918	904,965	912,443	929,295	1,333,162
Subtotal - Operations	\$707,774	\$910,821	\$918,299	\$935,151	\$1,339,018
TOTAL	\$707,774	\$910,821	\$918,299	\$935,151	\$1,339,018

Management Information Sys.

	Expended 2014-15	Expended 2015-16	Expended 2016-17	Adopted 2017-18	Proposed 2018-19
SALARIES					
Administrative Salaries	100,656	103,142	106,153	106,153	108,366
Professional Salaries	53,101	48,799	111,262	139,405	143,219
Administrative Support Salaries	35,492	48,341	46,816	50,135	48,845
Computer Technicians	153,350	171,692	155,081	143,687	148,773
Subtotal- Salaries	\$342,599	\$371,974	\$419,312	\$439,380	\$449,203
OPERATIONS					
Other Published Material (Software)	49,511	61,830	99,179	93,327	105,543
Consumable Supplies	36,586	34,901	36,731	42,800	31,800
Durable Goods (Computers, Parts, etc.)	45,053	45,954	84,469	36,600	40,000
Consultants & Other Service Providers	20,362	22,040	10,375	18,835	19,835
Staff Development	0	1,937	3,223	5,500	5,500
Telephones	28,830	29,206	29,265	32,750	37,050
Maintenance, Rentals, Fees	29,267	33,802	34,768	37,866	46,006
Subtotal - Operations	\$209,610	\$229,668	\$298,009	\$267,678	\$285,734
TOTAL	\$552,209	\$601,642	\$717,321	\$707,058	\$734,937

Staffing Analysis

	FY15-16	FY16-17	FY17-18	FY18-19	Change
Administrative Staff	1.0	1.0	1.0	1.0	0.0
Professional Staff	1.0	2.0	2.0	2.0	0.0
Administrative Support Staff	1.0	1.0	1.0	1.0	0.0
Computer Technicians	3.0	2.6	2.6	2.6	0.0
Totals	6.0	6.6	6.6	6.6	0.0

Total Business & Other Support Services	\$6,285,784	\$7,026,503	\$7,470,665	\$7,775,324	\$8,777,023
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Campus Maintenance and Security Budget Commentary

The *Campus Maintenance and Security Cost Center* is comprised of two departments: Safety, Security and Crisis Response and Buildings and Grounds.

Safety, Security and Crisis Response

This budget outlines the departmental costs associated with the salary of one full-time, year-round District position for the Director of Security & Crisis Response and two part-time, after-school monitors that are school-day and school-year positions. Operating costs detailed are to cover professional memberships and the professional development of the Director, departmental supplies and equipment necessary for emergency preparedness and crisis response. Also included are the costs associated with the annual inspection, maintenance and repair to our security systems which include our cameras, alarm, and access control systems. This budget is in its second year and operating costs reflect adjustments and minor increases due to some costs previously residing in either the High School or Buildings & Grounds budgets. New items included are for the professional development and memberships for the Director, resuming subscription to the BeSafe program which is essential for public safety access to our emergency plans and information, radio maintenance and calibration to ensure proper operation of aging equipment, continuation of the COPSync911 program and several key projects to enhance campus safety and school building security. The budget as proposed reflects a \$5,005 increase for FY19.

Buildings and Grounds

This year there are some staffing changes within the proposed FY19 budget. The salary for the Business Support position has been transferred over to the Business and Finance Department. The FY19 budget also includes a salary for a full-time, Facility System Mechanic position (including anticipated estimated overtime). The largest operational expenditure is for the janitorial contract with a slight increase in the contract price scheduled for the 4th year of a 5-year contract. There have been a few slight increases in the electrical line item (for emergency lighting installation), maintenance fees & rentals (for an increase in fire alarm inspection costs) and snow removal (increase in salt/sand). There have been some decreases within the budget as well, specifically within the HVAC line item. Contract and Repair costs will decrease by conducting preventive maintenance work internally. The Durable Goods line includes funding requests to replace a snow plow blade, to purchase a storage container for storage needs, additional portable security barricades for events, and needed maintenance tools. Other minor adjustments have been made to other accounts where warranted.

We continually seek to reduce overall energy consumption wherever possible and take part in opportunities to reduce overall utility costs. With this in mind, the district has signed 3-year contracts for gas & electric. The rates were very favorable resulting in cost savings of a little over \$50,000.



Campus Maintenance and Security Budgets

Crisis Response and Security	Expended 2014-15	Expended 2015-16	Expended 2016-17	Adopted 2017-18	Proposed 2018-19
SALARIES					
Professional Salaries*	0	0	0	60,200	62,200
After School Hall Monitors	0	0	0	7,560	7,020
Subtotal- Salaries	\$0	\$0	\$0	\$67,760	69,220
Operating					
Other Published Materials	0	0	0	0	695
Supplies*	0	0	0	2,250	3,700
Durables	0	0	0	7,000	7,500
Maintenance, Rentals, and Fees	0	0	0	8,640	9,540
Subtotal- Utilities	\$0	\$0	\$0	\$17,890	21,435
TOTAL	\$0	\$0	\$0	\$85,650	90,655

* Previously accounted for in high school or buildings and grounds budgets

Buildings & Grounds	Expended 2014-15	Expended 2015-16	Expended 2016-17	Adopted 2017-18	Proposed 2018-19
SALARIES					
Administrative Salaries	79,157	92,318	100,346	100,346	102,096
Facilities Support Staff*	243,547	243,063	303,781	301,400	356,914
Subtotal- Salaries	\$322,705	\$335,381	\$404,127	\$401,746	459,010
OPERATIONS					
Consumable Supplies	20,067	25,196	24,281	27,810	27,810
Durable Goods	6,133	13,497	16,487	15,000	14,250
Maintenance, Fees & Rentals	8,481	8,044	15,766	13,950	15,250
Uniform Allowance	1,816	2,156	1,914	2,400	2,400
Staff Development	1,294	3,780	845	5,500	5,500
Landscaping	66,743	61,944	63,989	69,500	69,500
Snow Removal	27,009	14,843	39,793	33,850	34,850
Vehicle O & M	11,066	8,853	8,246	13,500	13,500
Engineers/ Architects	0	0	3,000	5,000	5,000
Janitorial Contract/ Contract Serv.	450,381	432,068	438,668	451,700	475,262
Electrical	27,096	33,215	11,847	29,000	34,000
General Repair	30,472	36,565	37,475	42,300	36,500
HVAC	54,616	61,814	117,434	73,229	46,278
Plumbing	7,576	6,313	13,902	12,500	12,500
Hazardous Removal	8,311	11,045	11,525	10,500	10,500
Security	12,065	21,662	17,779	-	-
Trash Removal	26,235	17,950	20,500	22,000	22,000
Subtotal- Operations	\$759,362	\$758,945	\$843,451	\$827,739	825,100
UTILITIES					
Septic/Sewage	66,880	70,641	68,373	75,084	72,056
Water	18,245	19,555	20,406	21,000	27,500
Electric	367,043	358,591	346,527	362,000	327,000
Heating	173,282	142,695	152,847	172,000	150,000
Subtotal- Utilities	\$625,451	\$591,482	\$588,153	\$630,084	576,556
TOTAL	\$1,707,517	\$1,685,809	\$1,835,730	\$1,859,569	1,860,666

Staffing Analysis	FY15-16	FY16-17	FY17-18	FY18-19	Change
Administrative Staff	1.0	1.0	1.0	1.0	0.0
Facilities Support Staff*	5.5	5.5	5.5	6.0	0.5
Professional Staff*	0.0	0.0	1.0	1.0	0.0
	6.5	6.5	7.5	8.0	0.5

Total Campus Maintenance and Security	\$1,707,517	\$1,685,809	\$1,835,730	\$1,945,219	1,951,321
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FY19 Capital Improvement Update

In FY16, the School Committee commissioned Habeeb Associates to conduct a comprehensive capital facility assessment to better understand the current condition of our facilities and systems and help plan for capital costs moving forward. The final report is available online in the Budget and Finance section of the website under *Other Reports*. The report identified a number of imminent life-safety and security systems issues that the School Committee would like to bring forth to the towns for funding consideration in FY19. Also, there are a number of safety and preservation projects that are not mentioned in the report that require immediate attention. These critical upgrades and interim repairs are presented as a bundle for funding consideration for the upcoming FY19 budget cycle as a warrant article in the amount of \$549,500. Details of the capital budget appear on the following page.

Last year, after town meetings, the District experienced several unanticipated critical system failures that required immediate attention. These capital projects, totaling \$197,000, were not part of the FY18 Capital Budget and were funded by the District using the stabilization fund.

Table 1: Additional District Funded Capital Projects between May 2017 and January 2018

Date	Project	Amount
May 2017	Waste Water Treatment Plant Axel Replacement	\$80,000
June 2017	Exterior Entryway Replacement	\$25,000
July 2017	HVAC Compressors & Generator Switch	\$76,000
Jan. 2018	Exterior Entryway Replacement Supplemental Funding	\$16,400
Total Additional District Capital Project Funding		\$197,400

Masconomet's Contribution. The \$197,400 in capital expenses were in addition to the District's contribution of \$150,000 to the FY18 Capital Budget. To further reduce the cost to taxpayers for FY19 capital funding requests, the District has solicited and received a donation of \$15,000 for AEDs, will use an additional \$83,500 of District reserves, and is recommending that the towns approve the re-allocation of \$30,000 from the FY18 capital budget warrant article. **The total cash contribution for capital projects from Masconomet is \$280,900** (\$197,000 + \$83,500). This excludes the District's portion of the \$30,000 reallocation from the FY18 Capital budget since these resources are already committed.

Table 2: Approved Capital Projects Current Spending Status

Capital Funds	Budget	YTD Exp.	Balance
Waste Water Treatment Plant	\$205,000	\$170,452	\$34,548
Irrigation Project	\$162,759	\$143,864	\$18,895
Field House Dome Painting	\$14,000	\$8,400	\$5,600
Tech – SIS/LMS	\$165,000	\$156,406	\$8,594
Tech - Infrastructure	\$245,000	\$224,277	\$20,723
Art Lab & Special Ed. Space Reno	\$26,000	\$24,667	\$1,333
FY18 Safety & Security Capital Budget	\$656,000	\$242,677	\$413,323
Exterior Entryway Replacement	\$41,400	\$41,400	\$0
HVAC & Generator Switch Replacements	\$76,000	\$63,649	\$12,351



FY19 Capital Budget

Item	Amount	Notes
A/C for data closets	\$92,000	Preservation: Specialized Liebert air conditioning (A/C) systems are required to protect electronics in data centers. The Middle School A/C does not work and the High School A/C is 12 years old. An A/C failure in these areas on a warm day could cause serious damage to tech equipment.
AED (defibrillator)	\$31,000	Safety: Replace 5 AEDs, add 5 AEDs to meet state requirements for minimum distance to an AED, add maintenance contract for all 10 AEDs.
Central office generator tie-in	\$30,000	Safety: Connect central office / command center to generator so that systems, including phones, will operate during power failures. Preservation: Connect the data centers to generator, as well, to preserve electronic systems.
Door rekey	\$30,000	Safety: Replace all locksets and rekey using best practices. Last rekeyed 16 years ago. Propose to fund from \$32,168 remaining from "fire suppression system upgrade" from May, 2017 warrant article. (Possible Funding: existing Warrant Article Reallocation)
Electrical alterations	\$70,000	Preservation: Before the Electrical alterations for the warrant article can take place, we must finish diagnosing the electrical problem. Propose funding from district stabilization fund. (Funding: Stabilization Fund)
Increase gas piping size	\$98,000	Preservation: Small gas pipe size is causing low flow, intermittent firing problems with our HVAC units (Habeeb report: G.1.1, G.4.1, and I.10.1).
Mobile bleachers	\$13,500	Safety: Replace 8 portable bleachers that are not code compliant. (Funding: Athletic Revolving)
Auditorium speakers	\$10,000	Preservation: replace two auditorium speakers which are broken and add a center speaker.
Roof repairs	\$140,000	Preservation and Safety: Parts of the roof have been compromised. There are leaks and areas that are unsafe to walk on. This work is intended to preserve the roof until a bond measure and potential School Building Authority (SBA) funds can fund a full roof replacement (no earlier than 2021).
Security cameras	\$38,000	Safety: Replace our last four end-of-life analog cameras. Add seven cameras in targeted areas to increase security, as recommended by local law enforcement and our security team.
Skid steer	\$55,000	Safety: Replace skid steer loader (e.g. a bobcat), used for snow removal on paths and grounds maintenance work.
Tennis courts	\$35,000	Preservation: Repair cracks in courts; new surface will be added as part of bond measure. Propose to fund from athletic revolving account. (Funding: Athletic Revolving Fund)
Wood shop	\$35,500	Safety: non-skid flooring, dust inhalation, and minor utility upgrades
TOTAL	\$678,000	



FY19 Capital Budget Town Assessment Calculation

The following sources reduce the FY19 capital budget funding request to the towns from \$678,000 to \$549,500.

Table 3: FY19 Capital Budget Funding Offsets

Item	Amount	Notes
AED (defibrillator)	-\$15,000	Discounts and donation from Ernie Whiton & Zoll, Inc (maker of defibrillators).
Door rekey	-\$30,000	Repurposing of funds from last year's article
Electrical alterations	-\$35,000	From Stabilization Fund
Tennis courts/ Mobile bleachers	-\$48,500	From Athletic Revolving Fund
TOTAL	-\$128,500	

Net Impact	\$549,500	Town Warrant Article Funding
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Warrant Article Assessment. Funding of warrant articles for Masconomet require the approval of the School Committee and all three towns. Below is the assessment allocation for Masconomet's FY19 Capital budget based on the current October 1 enrollments.

Town	Percent	Warrant Article
Boxford	37.88%	\$208,151
Middleton	35.08%	\$192,765
Topsfield	27.04%	\$148,584
		<u>\$549,500</u>

Information related to capital project debt service payments appear on the following page.

Earlier this year, the School Committee created the District Capital Investment Task Force, which is charged with creating a responsible long-term strategic capital improvement plan that ensures the Masconomet campus meets the evolving instructional needs of students and preserves the taxpayers investment. The taskforce is comprised of the following members:

Hagan Rivers of Boxford (Chair)
 John Spencer (Topsfield)
 Kosta Prentakis (Middleton)
 Susan Givens (Assistant Superintendent for Finance and Operations)
 Dorothy Flaherty (Middle School Principal)
 Douglas Batchelder (Director of Operations)

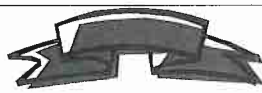
For more information, please visit the website at: <https://www.masconomet.org/Page/557>



Debt Service Schedule

The District issued bonds for \$30,125,000 for the construction of the High School, waste water treatment plant, and renovation of the Middle School and field house in 2001. The total appropriation for principal and interest on these bonds for FY19 is \$2,374,065. The District will also receive \$1,291,498 in funding from the state to pay for a portion of these costs.

Masconomet Regional School District <i>Debt Amortization Schedule - Summary</i> <i>Ch. 71 Sec. 16(d), voted on 10/6/97 and 3/17/99</i>			
Fiscal Year	Principal	Interest	Total
2000-01	270,000	550,503	820,503
2001-02	290,000	532,278	822,278
2002-03	615,000	985,153	1,600,153
2003-04	650,000	953,030	1,603,030
2004-05	890,000	1,567,353	2,457,353
2005-06	1,125,000	1,308,914	2,433,914
2006-07	1,170,000	1,253,970	2,423,970
2007-08	1,220,000	1,196,851	2,416,851
2008-09	1,275,000	1,146,151	2,421,151
2009-10	1,465,000	917,331	2,382,331
2010-11	1,470,000	900,151	2,370,151
2011-12	1,515,000	850,051	2,365,051
2012-13	1,575,000	793,989	2,368,989
2013-14	1,635,000	734,364	2,369,364
2014-15	1,700,000	671,795	2,371,795
2015-16	1,780,000	599,745	2,379,745
2016-17	1,845,000	528,225	2,373,225
2017-18	1,920,000	454,015	2,374,015
2018-19	2,000,000	374,065	2,374,065
2019-20	2,085,000	283,200	2,368,200
2020-21	1,405,000	182,250	1,587,250
2021-22	1,470,000	112,000	1,582,000
2022-23	755,000	37,750	792,750
	<u>30,125,000</u>	<u>16,933,132</u>	



Special Revenue & Grant Funds

Revolving Funds

Masconomet generates income by charging fees for ancillary services that occur outside of normal school hours. During the 2018-19 school year, the District will maintain the following revolving funds for this purpose. Several of these funds will supplement the operating budget with transfers to help defray expenses associated with those funds which are charged to the operating budget. Transfers from these funds total \$645,278. Estimated receipts from all funds for FY19 are \$2,389,726.

Grants

Masconomet also receives funding from Federal entitlement grants for regular and special education. The Federal contribution for special education only covers a portion of the costs for mandated special education programs. In FY19 the District is eligible for four (4) grants estimated to total \$491,599.

<i>Revolving Funds</i>	Revenue	Expenditures		Transfers	Total Expense
		Salary	Operating	Out	
School Store	22,500	0	22,500	0	22,500
College Testing	50,375	2,700	47,130	0	49,830
Circuit Breaker	831,366	0	831,366	0	831,366
Athletics & Co-Curricular	566,490	0	0	566,000	566,000
Non-Resident Tuition - SPED	0	0	0	0	0
Non-Resident Tuition - International	0	0	0	20,278	20,278
Food Service	843,000	415,000	401,000	59,000	875,000
Use Of Facilities	50,000	27,500	0	0	27,500
Summer School SPED	11,520				
Summer School	14,475	14,300	0	0	14,300
Total Revolving Funds	2,389,726	459,500	1,301,996	645,278	2,406,774

<i>Grant Funds</i>	Revenue	Expenditures		Transfers	Total Expense
		Salary	Operating	Out	
SPED IDEA	420,004	0	420,004	0	420,004
Title I	42,744	42,744	0	0	42,744
Title IIA Teacher Quality	27,563	6,400	21,163	0	27,563
Title IV	1,288	0	1,288	0	1,288
Total Grant Funds	491,599	49,144	442,455	0	491,599



FY19 Appendix A – Unified Health Services Center

Summary:

Addressing the social and emotional needs of our student population remains a high priority for the school district. Creating an optimal learning environment requires that students feel safe physically, intellectually, and emotionally. This can be increasingly challenging because mental health issues among students have risen exponentially over the past decade and yet the model of delivery has remained the same. This proposal provides a comprehensive health services solution to meet the current and future needs of our student population.

Vision 2025, Value 2:

We believe that when students feel physically safe, emotionally secure, and happy, they are in the best position to benefit from opportunities for intellectual growth and learning, development of character, self discovery, and to find their unique place in the community

History and Problem:

Student mental health needs have increased significantly over the past decade. A greater number of students entering school at Masconomet have complex social, emotional challenges that are exacerbated by the more demanding curricular requirements of secondary education. To support these students and the broader needs of all adolescents in a high stakes, high performing environment, a unified solution is necessary.

Though the District has added staff to support these increasing needs, there are more challenges that remain unaddressed by the current service delivery model. The current decentralized model presents a number of challenges;

- coverage when a nurse is out sick or attending to issues outside of the area
- students are not receiving continuity of care grades 7-12 with two separate health offices
- students present increased social-emotional issues and nurses spend increased time addressing these and coordinating with other resources
- maintenance of confidential medical records consumes a significant portion of clinical staff time

Proposal/Solution:

The proposal is to renovate an area in a central location to house a unified health clinic to support all students from one location. The model would add a director, a medical secretary and a part-time adjustment counselor. One of the current health aide positions would be eliminated. In addition, all health service functions would fall within the unified health services director's oversight, including coverage after school and during the summer, as well as athletic training services for athletes.

Estimated Costs:

Recurring = \$ 202,560 (salary, benefits, supplies and services) - These costs are included in this proposal

One Time = \$ 28,000 (furniture and equipment) – This is not included in the FY19 proposed budget

Capital - Renovations = \$450,000-\$500,000 - This is not included in the FY19 proposed budget



Appendix B – FY19 Vision 2025 Curriculum Development

Summary:

To build the capacity of Masconomet staff to personalize learning for our students, significant curriculum and professional development is required. Capacity must be built to support a transformative shift in instructional culture and to redefine the teacher-student relationship in regard to curriculum design, classroom organization, pedagogy, and formative assessments that align with Vision 2025. To do this, staff need time and support to do the work. A new kind of curriculum development and transformational staff development is needed to begin this change and the curriculum proposals in this budget are designed to begin this process.

Vision 2025, All goals:

Student learning is highly interdisciplinary and students are connecting learning to the real world and real-world problem solving. Curriculum and instruction is focused on this value; students are making connections between subjects because they are experiencing them as unified or related concepts, *and*

Strong adult-student relationships are a hallmark at Masconomet. Teachers and others seek to understand each student as an individual with a unique background, life situation, and unique strengths and interests. They strive to recognize each student's desire to find their place in the school and larger community, *and*

All classrooms and curricula are learner-centered. All students are achieving the same standards in multiple ways based upon their learning styles, strengths, interests, and unique needs; they are learning in multiple ways and can demonstrate their learning through a variety of different assessments, *and*

Instruction happens in many forms depending upon the teachers' objectives and the nature of learners in the classroom. A variety of authentic learning strategies is common throughout the curriculum and across subject areas. Students and teachers experiment with teaching and learning strategies without fear of failing, *and*

Our graduates are culturally sensitive, aware of global interdependency, and act confidently with understanding of their impact on the world. Intellectual and experiential learning takes place through a diverse curriculum, as well as school, community, and global experiences that stretch their cultural comfort zones.

History and Problem:

Masconomet has traditionally enjoyed tremendous successes in student outcomes by all measures – test scores, college acceptances, the arts, athletics, etc. – and as a builder of solid citizens. A central tenet of Vision 2025 is to shift our focus to a more holistic approach to educating students that seamlessly integrates nonacademic skill development into all learning experiences. Modifying curriculum, instructional activities and assessments to include this skill development using more authentic, student-centered teaching and learning methods is central to making this shift. This proposal supports funding to begin to develop the capacity and skills of our educators to mindfully design learning experiences that not only align to standards, but also develop social, emotional, civic, and career readiness skills to ensure every student becomes a successful, contributing member of our society.

Proposal/Solution: The proposal supports five curriculum design projects. The first project is a district-wide curriculum and instructional redesign inquiry for members of the advisory council. To lead interdisciplinary curriculum and instructional redesign, a common vision and understanding of an instructional model is essential. This inquiry is designed to build a common understanding of an



FY19 Vision 2025 Curriculum Development – Continued

instructional design model and also a framework for future work with faculty at the high school. The second project is a curriculum and instructional inquiry into the next generation Science Standards (NGSS) that are the basis for the new science frameworks. The existing frameworks are focused on content coverage. The new standards designed around an inquiry-based approach to learning science that incorporates cross cutting skill and knowledge development. This requires a very different method of instruction than one would see in a curriculum designed around content coverage. Therefore, understanding the new standards, observing inquiry based science instruction that align to these standards, and examining curricula in service to curriculum and instructional redesign is an important building block for staff. The third project represents the last leg in a curriculum re-alignment project in Math to comport with the 2017 MA Curriculum Frameworks for Mathematics. Project 4 is to develop a science course for students who need a lab science but are not interested in chemistry or engineering. Project five is an MCAS prep course for biology for students who need additional support to prepare for the science MCAS exam. This proposal includes resources for staff to participate in site visits, attend learning academies, purchase supporting materials, and access instructional coaches to help inquiry groups re-design curriculum, instruction, and assessment to address Masco Vision 2025. Specific details related to each project follow.

Project 1	
Title:	Project -Based Learning Curriculum and Instructional Redesign Inquiry - District-Wide AC members
Program Design:	This is a district-wide inquiry into redesigning instructional programming to align with Vision 2025. Participants will engage in a year long inquiry that is structured and supported through a leadership academy program offered by High Tech High School. Participants will work collaboratively to design an interdisciplinary HS instructional model based on the authentic pedagogical practice of Project-Based learning. Participants will meet monthly to work on specific elements of a 21st century instructional design that embeds SEL, trauma sensitive practices, culturally relevant pedagogy, UDL principles, and standards based learning outcomes in all academic areas. Costs include attendance at two sessions in San Diego to work with PBL curriculum designers and instructors, local site visit travel expenses, curricular resources, and instructional design coaching.
Cost:	\$20,000
Project 2	
Title:	NGSS Inquiry-Based Learning Curriculum and Instructional Redesign Inquiry - Science Department
Program Design:	These mini-PD Institutes hosted at Masconomet would begin the process of creating a learning community within the science department. The institutes would begin in the summer of 2018 and work would continue throughout the 2018-19 academic year. In May 2019 the PD institute would be completed with an exhibition of curriculum generated by teachers as it relates to their year long experience. Research has shown that professional development is most effective when it is active, intensive and sustained over time. This model of PD would move away from the "sit and get" models that are episodic and often not related to teachers' specific content or curriculum. The work being done would focus on unpacking the NGSS. Throughout the year educators would be provided with opportunities to collaborate with colleagues in a manner that allows them to ask questions and take risks while reflecting on their own practice. Teachers will examine curricula as it relates to NGSS and develop their own working knowledge of NGSS based on collaborative analysis and reflection. Teachers will be engaged in educational research and participate in site visits to assess implementation of NGSS. Though MA did not officially adopt NGSS the new state standards are closely aligned and include the 7 science skills and practices NGSS supports. This structured PD would provide a framework that allows educators to be engaged in a meaningful PD opportunity where they have ownership that impacts teaching and learning. During the Institute educators will actively engage in problem based learning as a model for inquiry based learning. An instructional coach will assist in the design of the experience in order to provide feedback and reflection throughout the PD. (VS1): To provide students with interdisciplinary learning experiences that connect them to the real world through problem solving. To provide a student centered learning environment where learning is measured using various assessment styles. (VS4): To provide instruction that utilizes a variety of learning strategies.
Cost:	\$6,500



FY19 Vision 2025 Curriculum Development – Continued

Project 3	
Title:	Math - Curriculum alignment project
Program Design:	As the curriculum redesign moves to the upper house I am requesting that the department have 5 PD days throughout the year. 6 Substitutes would be needed for this to take place as department members would be split into 2 cross grade groups and would meet 3 periods each of the 5 days so the substitutes would cover the half-day schedules of 2 teachers. The structure would be similar to the used in FY15. To complete the curriculum redesign that implements the 2017 MA Curriculum Framework for Mathematics. The cross grade nature of the working groups would allow for vertical as well as horizontal alignment. Some of the work would focus on new courses such as mathematical modeling and discrete mathematics that support Pathways. Much of the work would revolve around incorporating collaborative problem solving, technology integration and hopefully lead to more project based learning.
Cost:	\$5,000
Project 4	
Title:	STEM Course at HS
Program Design:	The STE Dept will be creating a new semester long STEM course that is taught in a thematic manner. This course will provide students that need a lab science an opportunity other than chemistry as well as include students that have an interest in current STEM topics that are outside the specific engineering annotation. The items requested ensure that students will be actively engaged in the learning process. (VS1): To provide students with interdisciplinary learning experiences that connect them to the real world through problem solving. (VS3): To provide instruction that utilizes a variety of learning strategies.
Cost:	\$650
Project 5	
Title:	Biology Prep course at HS
Program Design:	A biology MCAS prep course offered after school and taught by a Masconomet educator will help prepare students taking the MCAS out of sequence. We have not had these monies put aside for a few years but it is very important that we provide students with an opportunity to prepare for an exam they must pass in order to graduate. The items requested ensure that students will be actively engaged in the learning process. (VS1): To provide students with interdisciplinary learning experiences that connect them to the real world through problem solving. (VS3): To provide instruction that utilizes a variety of learning strategies.
Cost:	\$650

Estimated Costs:

Curriculum Projects = \$32,800



Appendix C – Human Resources Director

Summary:

The addition of this position would allow us to manage what now is an unmanageable problem, at least to the extent that it cannot be managed without other critical system roles being diminished. We operate from a reactive position rather than being able to be proactive.

Vision 2025 Goal:

Infrastructure to support all aspects of Masconomet Vision 2025

History and Problem:

The necessity of non-dedicated personnel to perform important Human Resource functions significantly impacts and degrades the performance of the Superintendent, Assistant Superintendent for Finance and Operations, and their administrative assistants, as well as School Principals and other hiring authorities in their primary functions.

Potential benefits include both efficiencies and cost savings that would result in improved overall system performance, higher employee satisfaction, better compliance with policies, laws, and regulations, and potentially better hiring, better employee retention, and a more highly trained workforce. We could benefit internally as an organization and our public, including students, would benefit as a result.

Proposal/Solution:

The current organizational chart does not include a position dedicated to human resources management. The following list of human resource functions is currently divided between multiple positions and often requires the interaction of multiple persons to execute a task. This list is many, but not all, of the tasks that can be categorized as human resources.

- Coordination of hiring of professional and support staff to ensure that the most highly qualified individuals are hired
- Oversight and coordination of employee resignations, terminations, and retirements
- Administration of the Family Medical Leave Act
- Coordinating employee conduct investigations, assembling and substantiating information, and making recommendation to supervisors in regard to employee discipline and training
- Coordinating union negotiations and providing administrative participation in School Committee/Union negotiations
- Maintaining a database of wages and compensation to multiple groups and individuals as well as comparative data for use in group and non-represented employee compensation negotiations
- Maintaining and updating authoritative copies of all union and bargaining related agreements
- Developing and updating a comprehensive Employee Handbook that includes civil rights notices, important policies and procedures to ensure legal compliance, statement of expectations, and information on wages, benefits, leaves of absence
- Administration of EPIMS employee data reporting to the Department of Elementary and Secondary Education
- Maintenance of union seniority lists
- Coordination and administration of employee course approvals, contractual course reimbursements and salary scale movement
- Administration of criminal background checks compliance including required fingerprinting



Appendix C – Human Resources Director- Continued

- Administration of a wide variety of District policies, laws and regulations to ensure employee and District compliance
- Administration and coordination of tests and training required by Massachusetts Conflict of Interest laws and regulations
- Administer or coordinate personnel search processes including management of School Spring positions, newspaper advertising, and internal postings
- Coordination of new employee onboarding, orientations, induction, and mentoring programs
- Cyclical required training of all personnel

Estimated Costs:

Recurring = \$ 139,500 (salary, benefits, supplies and services) - These costs are included in this proposal

One Time = \$ 10,000 (furniture and equipment) – This is not included in the FY19 proposed budget



Appendix D – Bell Time Change Implementation Costs

Summary:

Following 18 months of study and community process, the collective wisdom and authority of the Masconomet, Boxford, Middleton, and Topsfield School Committees resulted in the production of a new school schedule for Masconomet and for the elementary schools to be tested for feasibility by the two Superintendents.

The plan being tested was named *Option Y* by the STAC Committee. If this option is deemed to be feasible, there are a number of costs that could be associated with implementation, including but not limited to the need for additional buses, the need for additional personnel hours to supervise students before school and after dismissal, schedule changes within the schools that may require additional personnel hours or substitute teacher hours to conduct required IEP and Section 504 meetings and other meeting or reporting requirements.

Vision 2025, Value # 2:

We believe that when students feel physically safe, emotionally secure, and happy, they are in the best position to benefit from opportunities for intellectual growth and learning, development of character, self-discovery, and to find their unique place in the community.

History and Problem:

Masconomet has had a start time of 7:35 a.m. for many years. The research on the benefits of a later start time for secondary students is clear and these benefits have been documented in multiple reports produced by the School Start Times Advisory Committee (STAC) and numerous medical societies and organizations have taken positions on the importance of later start times for secondary students.

The American Academy of Pediatrics, the Centers for Disease Control, the American Medical Association, the American Academy of Sleep Medicine, the American Academy of Child & Adolescent Psychiatry, the American Psychological Association, and the Massachusetts Medical Society have all examined the research and have recommend that middle and high schools start no earlier than 8:30 a.m., writing that the evidence strongly suggests that a too-early start to the school day is a critical contributor to chronic sleep deprivation among American adolescents resulting in many adverse effects to health, well-being, and learning.

Proposal/Solution:

Option Y is a separate document for reference and is attached.

Estimated Costs:

\$384,000



Appendix E – Facility System Mechanic

Summary: To provide a Facility Systems Mechanic to our current staff in order to respond to an increasing number of Facility Systems issues. With aging equipment, service requests and issues have increased over the years and outsourcing has not only become expensive, but response time has decreased due to the availability of contracted labor & parts, as well as outsourced service lag time. Hiring a full time Facility Systems Mechanic may result in some overall savings and at the same time would provide more immediate attention to mechanical issues.

Vision 2025 Goal, Value #2:

We believe that when students feel physically safe, emotionally secure, and happy, they are in the best position to benefit from opportunities for intellectual growth and learning, development of character, self-discovery, and to find their unique place in the community.

History and Problem:

Masconomet has historically outsourced a majority of its system work such as Heating, Ventilation and Air Conditioning (HVAC) and/or plumbing. When the District was renovated back in 2001, district equipment was brand new and only required a good preventive maintenance (PM) plan. Outsourcing this PM work was a very good option as it ensured that all equipment would be taken care of and repairs would be performed by licensed mechanical specialists. Now, 17 years later, even though the equipment has received annual preventive maintenance and regularly scheduled filter and belt changes, boiler inspections, etc. the equipment as a whole has become aged and is reaching the end of its useful life.

Proposal/Solution:

With performance issues and repairs increasing, it has become evident that the district would benefit by having a Facility Systems Mechanic on staff to perform the PM work and to provide faster and more efficient service to units when they fail. Other benefits we would see include increased efficiency of the equipment and better overall management of the systems. Further, we would have a dedicated person to perform mechanical checks for alarms, abnormalities, etc. and tasks such as replacing belts and filters.

Our annual expense in FY17 was \$147,000 (this is up from a reported actual expense in FY 16 of only 71,000). Generally speaking, labor costs equate to about 2/3rds of the total invoice. Parts & materials take up the other 1/3rd of the cost. Labor costs last year were roughly \$98,000 and parts and material costs were roughly \$49,000 this past year. There were a few “large jobs” that attributed to the overall increase from FY16 to FY17; however, larger repairs are likely to increase as we continue to maintain our aging systems. Some larger and/or more complex projects will still need to be performed by a qualified licensed outside contractor. Therefore, some resources for labor remain in the operating budget.

Estimated Cost:

Currently we are paying our outsourced contractor at the Prevailing Wage rates of \$118 per hour for repairs and a set fee for the preventive maintenance portion of the contract. If the District hired its own Facility Systems Mechanic at a rate of \$32 - \$38 per hour plus overtime and benefits, the estimated cost would be approximately \$100,000 annually. To offset these costs, the HVAC line has been reduced by \$30,000 for a net increase to the budget of \$70,000.



Appendix F - FY19 Preliminary Assessment Information

Masconomet RSD FY18 vs. FY19 Preliminary Town Assessments- February 2018

BOXFORD		FY18		FY19		Change		Percent
Operating Assessment	\$	9,784,969	\$	10,486,533	\$	701,564		7.2%
Debt Assessment	\$	408,977	\$	410,036	\$	1,060		0.3%
Total Assessment	\$	10,193,946	\$	10,896,570	\$	702,624		

MIDDLETON		FY18		FY19		Change		Percent
Operating Assessment	\$	9,241,983	\$	9,674,768	\$	432,785		4.7%
Debt Assessment	\$	384,138	\$	379,817	\$	(4,321)		-1.1%
Total Assessment	\$	9,626,120	\$	10,054,585	\$	428,465		

TOPSFIELD		FY18		FY19		Change		Percent
Operating Assessment	\$	6,910,110	\$	7,486,575	\$	576,466		8.3%
Debt Assessment	\$	289,403	\$	292,714	\$	3,311		1.1%
Total Assessment	\$	7,199,513	\$	7,779,289	\$	579,776		

O&M Community Contribution Change	\$	1,710,815.01		6.60%
Debt Community Contribution Change	\$	50.00		
		<u>\$ 1,710,865.01</u>		

Ryan Ferrara

From: Marie Znamierowski [mznamierowski@essextech.net]
Sent: Friday, February 23, 2018 9:43 AM
To: Peter Lombardi; Alan J Benson; Andrew Sheehan; Brendhan Zubricki; Edward Bettencourt; Greg Federspiel; Jeff Chelgren; John McGinn; Kellie Hebert; Kimberley Driscoll; Linda Sanders; Michael Lombardo; Michael P Cahill; RobertDolan; Safatia Romeo Theken; Sean R. Fitzgerald; Steve Bartha; Kathleen Benevento; Ellen Guerin; Jared Stanton; Ryan Ferrara; Virginia Antell; Alison Nieto; Andrea Mainville; Bryant Ayles; Carrie Arnaud; Catherine Gabriel; Cheryl Booth; Cheryl Herrick-Stella; Christine O'Sullivan; Christopher Holak; Collins, Joseph; Cory Grace; Deborah A. Waters; Gary Spiess; Jennifer Finnigan; Jennifer Yaskell; John Dunn; Laurie Giardella; Leslie Davidson; Marisa Batista; Michael Gingras; Robin Stein; Roxanne Tieri; Sarah Wood; Travis Ahern
Cc: Alexandra Liteplo; Alvin W. Craig; Andrew Prazar; Beverley Ann Griffin Dunne; Bruce Perkins; Edward Armstrong; Esther Johnson; Frank DiLuna; Gary Hathaway; James O'Brien; Jeffrey Delaney; Mark Strout; Melissa Teixeira; Michelle Amato; Thomas StPierre; Wayne Marquis; William Lannon; William Nichols; Bill Lupini; Kathleen McMahon
Subject: Re: FY 2019 Preliminary Budget information

Hi All,

Just a reminder to please RSVP if you plan to attend one of the FY 19 budget discussion meetings scheduled for next week.

The meetings are scheduled for:

Tuesday, February 27, 2017 at 9:00 am

Wednesday, February 28, 2017 at 1:30 pm

Both meetings will be at Essex Technical High School in the Maple Street Bistro.

Please contact me at [978.304.4700](tel:978.304.4700) x7201 or reply to this email to confirm your attendance at one (or both) of these meetings.

Thank you.

On Thu, Feb 15, 2018 at 11:55 AM, Marie Znamierowski <mznamierowski@essextech.net> wrote:
Hello All,

Attached is Essex North Shore Agricultural & Technical School District's FY 19 preliminary budget information.

Attachments include:

- Narrative Summary
- FY 2019 Preliminary Budget Summary
- FY 2019 Preliminary Assessments
- FY 2019 Preliminary Line Item Budget.

The public hearing is scheduled for Thursday evening, March 15, 2017.

In addition, we have scheduled 2 meetings for budget discussion for interested municipal officials.

The meetings are scheduled for:

Tuesday, February 27, 2017 at 9:00 am

Wednesday, February 28,2017 at 1:30 pm

Both meetings will be at Essex Technical High School in the Maple Street Bistro.

Please contact me at 978.304.4700 x7201 or reply to this email to confirm your attendance at one (or both) of these meetings.

Please forward this email to additional municipal officials as needed.

Feel free to contact me with questions.

Thank you

--

Marie Znamierowski
Business Manager
Essex North Shore Agricultural & Technical Sch Dist
562 Maple Street
P.O. Box 346
Hathorne, MA 01937
(978) 304-4700 X7201
(978) 624-7394 fax

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Marie Znamierowski
Business Manager
Essex North Shore Agricultural & Technical Sch Dist
562 Maple Street
P.O. Box 346
Hathorne, MA 01937
(978) 304-4700 X7201
(978) 624-7394 fax

When writing or responding, please remember that the Secretary of State's Office has determined that email is a public record

Essex North Shore Agricultural and Technical School District FY2019 Budget Proposal

Narrative Summary
Monday, February 5, 2018

Overall Budget

- This proposal calls for a total increase of approximately \$1.3m, representing an increase of 4.82% over the FY2018 budget.
- The majority of this increase is in people. Approximately \$1m of the proposed increase in expenditures deals with salary increases (mainly collective bargaining), benefits (an assumed 5% increase in health insurance), and new positions.

Staffing

- The proposed budget includes a new program in engineering technology, which will allow us to take an additional 15 member district students per year in an area of high employment demand on the North Shore. The costs for a new teacher in FY2019 and another program instructor in FY2021 will be included in our Perkins funding, therefore representing no addition to the operating budget in those years.
- The budget proposal includes two (2) new English teaching positions and one (1) additional mathematics teacher. These recommendations will serve to reduce the overall number of students assigned to teachers in these subject areas, a situation that is exacerbated by our “split” schedule.
- This spending plan includes one (1) additional school adjustment counselor, which will allow the creation of a student support program. This program, which is modeled after the Assabet Valley Technical High School “CARES” (Coordinated At-Risk Education Support) program, will provide mental health and academic support for at-risk students transitioning back to their academic and vocational placements from short and/or long-term hospitalizations, placements, and/or similar out of school settings.
- The FY2019 budget proposal also includes two (2) CTE teaching assistant positions, designed to support our carpentry and plumbing programs. These positions will also be taken from Perkins funding in FY2019. These positions will assist the primary teachers on outside projects, as there are state guidelines for teacher to student ratios.

- The spending plan calls for the addition of a School Resource Officer in cooperation with the Danvers Police Department.

Technology

- The FY2019 budget does include funding increases for technology. However, given a number of programmatic factors regarding the iPad, we are recommending discontinuing the use of this device for our student 1:1 program. Mr. Morgan has been charged with creating a group to bring us recommendations regarding the future of our technology initiatives (staff and students) by May 2018.

Student Activities

- This spending plan calls for the purchase of an additional forty (40) hours of ice time for our hockey program(s).
- The FY2019 budget includes substantial increases in funding to better support our co-curricular FFA and SkillsUSA programs.

Facilities

- We are recommending that the District begin to include funding to support the stabilization fund, which can be used for capital expenditures. Specifically, we have included \$75k from the FY2019 plan for this purpose.
- The FY2019 plan assumes that the current stabilization fund will support additional paving in our parking lots, the creation of a softball field, and a school district sign at a total cost of approximately \$80k.

Retirement

- This proposed spending plan assumes that we can prepay at least \$500k in retirement contributions (Salem and/or Essex) from our FY2018 budget.

Transportation

- The FY2019 proposal assumes continuing our leasing program for school buses. Specifically, we will replace another four (4) vehicles in this plan. In addition, the budget includes the purchase of a rack truck for transporting equipment.

Revenues

- We have also included proposals to increase athletic fees (from \$25 per sport to \$100 per sport) and parking fees (from \$100 per year to \$180 per year).
- In addition, we have budgeted \$1m from our E&D accounts, representing an increase of \$100k over FY2018.

Not Included

- Unfortunately, this spending plan does not include the other three (3) new programs that we have explored (Medical Assisting, Business/Marketing, and Agricultural Mechanics).
- This spending plan does not include any funding for expenses associated with changing the name of the school.

**Essex North Shore Agricultural and Technical School District
FY 2019 Budget Summary**

		<u>\$ Inc(Decr)</u>	<u>% Incr(Decr)</u>
<u>FOUNDATION BUDGET</u>	\$24,510,770	\$1,214,569	5.21%
Chapter 70 Aid	4,100,186	\$314,366	8.30%
Local Receipts	6,115,828	(\$294,260)	-4.59%
Foundation Budget Assessment	14,294,756	\$1,194,463	9.12%
<u>TRANSPORTATION BUDGET</u>	1,804,836	\$39,535	2.24%
Regional Transportation Reimbursement	968,642	\$3,658	0.38%
Local Receipts	553,800	\$35,100	6.77%
Transportation Assessment	282,394	\$777	0.28%
<u>DEBT SERVICE</u>	1,829,192	(\$2,000)	-0.11%
MSBA/DCAM Reimbursement	0		
Local Receipts	0		
Debt Service Assessment	1,829,192	(\$2,000)	-0.11%
<u>CAPITAL IMPROVEMENTS</u>	343,593	\$57,157	19.95%
Local Receipts	0		
Capital Improvements Assessment	343,593	\$57,157	19.95%
<u>GROSS BUDGET</u>	<u>\$28,488,391</u>	<u>\$1,309,261</u>	4.82%
Total Estimated State Aid	5,068,828	\$318,024	6.69%
Total Assessment to Communities	16,749,935	\$1,250,397	8.07%
Local Receipts	6,669,628	(\$259,160)	-3.74%
Gross Budget	<u>28,488,391</u>	<u>\$1,309,261</u>	4.82%

Essex North Shore Agricultural and Technical School District
FY 2019 Preliminary Revenue Detail

	<u>Budget</u>	<u>\$ Inc(Decr)</u>	<u>% Incr(Decr)</u>
<u>Revenues:</u>			
<u>State Aid</u>			
Chapter 70	\$4,100,186	\$314,366	8.30%
Transportation Reimbursement	968,642	\$3,658	0.38%
Total State Aid	\$5,068,828	\$318,024	6.69%
<u>Local Revenue Source</u>			
Ch 74 Tuition in (300 x \$15,250)	\$4,575,000	(\$418,800)	-8.39%
Medicaid	50,000	(20,000)	-28.57%
Interest	45,000	8,000	21.62%
E & D	1,000,000	100,000	11.11%
Sports Complex Rent	111,000	1,000	0.91%
Parking fees	45,540	25,540	127.70%
Athletic fees	80,000	60,000	300.00%
Facilities rental revolving fund	184,288	0	0.00%
Tuition revolving fund	0	(50,000)	-100.00%
Career (shop) Revolving fund	0	0	
Athletic gate receipts revolving fund	0	0	
Adult Education revolving fund	25,000	0	0.00%
Foundation budget local receipts	\$6,115,828	(\$294,260)	-4.59%
 Out of District Transportation	 553,800	 35,100	 6.77%
Regional Transportation Reimbursement Fund	0		
Transportation Budget Local Receipts	\$553,800	\$35,100	6.77%
 BAN Premium	 \$0	 0	
Bond Premium	0	0	
Debt Service Budget Local Receipts	0	0	
Total Local Receipts	\$6,669,628	(\$259,160)	-3.74%
 Grand Total Revenues	 \$11,738,456	 \$58,864	 0.50%

Essex North Shore Agricultural and Technical School District
FY 2019 Preliminary Budget

GL Account	Description	FY 17 Actual	FY 18 Final Budget	FY 19 Preliminary Budget	\$ Change	% Change
	DISTRICT LEADERSHIP AND ADMINISTRATION					
1-5-1100-000	SCHOOL COMMITTEE:					
1-5-1110-302	TREASURER	10,975.46	11,094.00	11,094.00	0.00	0.00%
1-5-1110-303	RECORDING SECRETARY	0.00	5,000.00	5,000.00	0.00	0.00%
1-5-1110-402	COMMUNITY FUNCTIONS	25.00	0.00	0.00	0.00	0.00%
1-5-1110-403	PRINTING	0.00	0.00	0.00	0.00	
1-5-1110-404	MISCELLANEOUS	6,925.80	10,000.00	10,000.00	0.00	0.00%
1-5-1110-406	N.E. ASSOC. OF SCH & COLLEGE	3,460.00	19,615.00	4,000.00	(15,615.00)	-79.61%
1-5-1110-408	BANK SERVICES	1,800.00	1,800.00	1,800.00	0.00	0.00%
1-5-1110-409	CONSULTANTS	5,375.00	0.00	0.00	0.00	
1-5-1110-411	MERGER	0.00	0.00	0.00	0.00	
1-5-1110-501	STATIONERY	0.00	1,500.00	1,500.00	0.00	0.00%
1-5-1110-502	PETTY CASH	0.00	300.00	300.00	0.00	0.00%
1-5-1110-501	POSTAGE	0.00	5,500.00	4,500.00	(1,000.00)	-18.18%
1-5-1110-602	TRAVEL	1,931.59	3,500.00	3,500.00	0.00	0.00%
TOTAL SCHOOL COMMITTEE SERVICES		30,492.85	58,309.00	41,694.00	(16,615.00)	-28.49%
1-5-1200000	SUPERINTENDENT:					
1-5-1210-101	SUPERINTENDENT-DIRECTOR	194,091.72	199,089.00	199,089.00	0.00	0.00%
1-5-1210-201	EXECUTIVE SECRETARY	82,745.62	83,645.00	83,645.00	0.00	0.00%
1-5-1210-302	OFFICE SECRETARY	21,734.06	16,392.00	0.00	(16,392.00)	-100.00%
1-5-1210-401	ADVERTISING	683.68	1,700.00	1,700.00	0.00	0.00%
1-5-1210-402	CONTRACTED SERVICES	650.00	650.00	650.00	0.00	0.00%
1-5-1210-501	OFFICE SUPPLIES	117.97	750.00	750.00	0.00	0.00%
1-5-1210-502	ADVISORY COMMITTEE MEET	3,275.00	7,800.00	8,000.00	200.00	2.56%
1-5-1210-504	COMMUNITY/DISTRICT FUNCTIONS	1,105.96	2,500.00	2,500.00	0.00	0.00%
1-5-1210-505	PROF. BOOKS/PERIODICALS	408.80	1,200.00	1,200.00	0.00	0.00%
1-5-1210-601	TRAVEL	2,015.50	3,000.00	3,000.00	0.00	0.00%
1-5-1210-602	POSTAGE	0.00	2,500.00	2,500.00	0.00	0.00%
1-5-1220-101	COMMUNITY RELATIONS COORD	20,307.65	0.00	0.00	0.00	
TOTAL SUPERINTENDENT'S OFFICE		327,135.96	319,226.00	303,034.00	(16,192.00)	-5.07%
1-5-1400-000	FINANCE AND ADMINISTRATIVE SERVICES					
1-5-1410-101	BUSINESS MANAGER	139,484.19	142,368.00	148,333.00	5,965.00	4.19%
1-5-1410-301	ADMINISTRATIVE ASST		0.00	27,500.00	27,500.00	
1-5-1410-302	ASSISTANT PROCUREMENT OFFICER	58,784.17	60,099.00	61,308.00	1,209.00	2.01%
1-5-1410-303	ACCOUNTING CLERK	58,562.00	60,099.00	61,308.00	1,209.00	2.01%
1-5-1410-305	SUPPORT STAFF	55,224.65	61,014.00	62,990.00	1,976.00	3.24%
1-5-1410-401	EQUIPMENT SERVICE	0.00	0.00	2,500.00	2,500.00	
1-5-1410-403	COMPUTER SERVICES	1,271.00	0.00	1,000.00	1,000.00	
1-5-1410-404	CONSULTANTS	0.00	500.00	750.00	250.00	50.00%
1-5-1410-405	AUDIT	23,660.00	22,500.00	30,000.00	7,500.00	33.33%
1-5-1410-501	OFFICE SUPPLIES	3,034.06	4,279.00	4,479.00	200.00	4.67%

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1-5-1410-502	PROF. BOOKS/PERIODICALS	0.00	250.00	250.00	0.00	0.00%
1-5-1410-503	COMPUTER EQUIP	0.00	1,200.00	1,200.00	0.00	0.00%
1-5-1410-504	SOFTWARE	2,885.00	66,911.00	14,243.00	(52,668.00)	-78.71%
1-5-1410-601	TRAVEL	122.37	500.00	500.00	0.00	0.00%
1-5-1420-101	HUMAN RESOURCE DIR	70,219.00	143,891.00	127,000.00	(16,891.00)	-11.74%
1-5-1420-201	ADMINISTRATIVE ASST	27,581.00	68,952.00	27,500.00	(41,452.00)	-60.12%
1-5-1420-401	CONTRACTED SERVICES	1,088.60	2,050.00	0.00	(2,050.00)	-100.00%
1-5-1420-402	ADVERTISING	0.00	1,500.00	2,500.00	1,000.00	66.67%
1-5-1420-501	OFFICE SUPPLIES	(34.62)	250.00	300.00	50.00	20.00%
1-5-1420-502	PROFESSIONAL PERIODICALS	0.00	225.00	130.00	(95.00)	-42.22%
1-5-1420-601	POSTAGE	0.00	450.00	450.00	0.00	0.00%
1-5-1420-602	TRAVEL	0.00	400.00	300.00	(100.00)	-25.00%
1-5-1430-401	LEGAL FEES	60,719.56	50,000.00	50,000.00	0.00	0.00%
TOTAL FINANCE AND ADMINISTRATIVE SERVICES		502,600.98	687,438.00	624,541.00	(62,897.00)	-9.15%
1-5-1450-000	DISTRICTWIDE INFORMATION MGT. AND TECH.					
1-5-1450-101	TECHNOLOGY DIRECTOR	121,831.18	122,554.00	128,156.00	5,602.00	4.57%
1-5-1450-201	REGISTRAR	53,319.84	55,517.00	58,325.00	2,808.00	5.06%
1-5-1450-301	TECHNOLOGY SUPPORT STAFF	143,276.13	151,091.00	155,626.00	4,535.00	3.00%
1-5-1450-302	OTHER SALARIES	13,280.85	14,040.00	14,040.00	0.00	0.00%
1-5-1450-401	CONTRACTED SERVICES	95,505.53	66,794.00	90,200.00	23,406.00	35.04%
1-5-1450-501	HARDWARE	14,457.06	114,992.00	47,000.00	(67,992.00)	-59.13%
1-5-1450-502	SOFTWARE	42,944.99	59,087.00	83,646.00	24,559.00	41.56%
1-5-1450-601	TRAVEL	2,859.45	7,400.00	9,400.00	2,000.00	27.03%
TOTAL DISTRICT WIDE INFO. MGT. AND TECHNOLOGY		487,475.03	591,475.00	586,393.00	(5,082.00)	-0.86%
1-5-2000-000	INSTRUCTION					
1-5-2100-000	DISTRICTWIDE ACADEMIC LEADERSHIP					
1-5-2110-000	SUPERVISORY SERVICES:					
1-5-2110-101	DIRECTOR OF CURRICULUM	0.00	0.00	0.00	0.00	
1-5-2110-102	SPECIAL EDUCATION ADMIN AND ASST ADMIN	213,791.15	217,316.00	222,632.00	5,316.00	2.45%
1-5-2110-103	VOCATIONAL DIRECTOR	17,925.54	0.00	0.00	0.00	
1-5-2110-104	SPECIAL POP/PUPIL PERSONNEL	72,865.08	0.00	0.00	0.00	
1-5-2110-107	GRANT COORDINATOR	30,565.49	30,907.00	33,907.00	3,000.00	9.71%
1-5-2110-108	COOPERATIVE EDUC COORD	44,574.07	76,087.00	89,129.00	13,042.00	17.14%
1-5-2110-201	SECRETARIES - SPECIAL EDUCATION	51,506.75	53,645.00	56,628.00	2,983.00	5.56%
1-5-2110-202	SECRETARY - CURR	65,386.24	0.00	0.00	0.00	
1-5-2110-401	PASSENGER ELEVATOR	1,610.50	0.00	0.00	0.00	
1-5-2110-402	BEHAVIORAL CONSULTANTS	60,662.50	63,000.00	63,000.00	0.00	0.00%
1-5-2110-404	COPIER MAINTENANCE	0.00	500.00	500.00	0.00	0.00%

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1-5-2110-405	CONTRACTED SERVICES - SPEC EDUCATION	11,126.77	23,440.00	28,550.00	5,110.00	21.80%
1-5-2110-406	CONTRACTED SERVICES - REG EDUCATION	0.00	4,200.00	4,200.00	0.00	0.00%
1-5-2110-502	OFFICE SUPPLIES/EQUIP	956.54	4,200.00	3,700.00	(500.00)	-11.90%
1-5-2110-504	CURRICULUM MATERIALS AND SUPPLIES	2,692.77	3,000.00	3,000.00	0.00	0.00%
1-5-2110-506	CURRICULUM PROF. BOOKS	0.00	1,500.00	1,500.00	0.00	0.00%
1-5-2110-601	TRAVEL	515.32	750.00	250.00	(500.00)	-66.67%
1-5-2110-602	POSTAGE	0.00	2,500.00	1,500.00	(1,000.00)	-40.00%
TOTAL DISTRICT WIDE ACADEMIC LEADERSHIP		574,178.72	481,045.00	508,496.00	27,451.00	5.71%
1-5-2200-000	SCHOOL BUILDING LEADERSHIP					
1-5-2210-101	PRINCIPAL	147,570.10	147,013.00	148,022.00	1,009.00	0.69%
1-5-2210-102	ASSISTANT PRINCIPALS	428,161.40	324,140.00	336,285.00	12,145.00	3.75%
1-5-2210-201	EXECUTIVE SECRETARY	42,690.10	65,135.00	56,628.00	(8,507.00)	-13.06%
1-5-2210-202	OFFICE SECRETARY	44,905.79	46,742.00	49,355.00	2,613.00	5.59%
1-5-2210-203	ACADEMY SECRETARIES	240,605.87	185,897.00	188,371.00	2,474.00	1.33%
1-5-2210-401	PRINTING	637.35	7,000.00	7,000.00	0.00	0.00%
1-5-2210-402	SERVICE CONTRACTS	0.00	0.00	0.00	0.00	0.00%
1-5-2210-501	AWARDS ASSEMBLY	0.00	2,000.00	2,000.00	0.00	0.00%
1-5-2210-502	GRADUATION	1,424.84	1,600.00	1,000.00	(600.00)	-37.50%
1-5-2210-503	DIPLOMAS	3,227.58	5,625.00	5,625.00	0.00	0.00%
1-5-2210-505	FIELD DAY/SENIOR LUNCHEON	4,036.50	5,000.00	5,000.00	0.00	0.00%
1-5-2210-506	OFFICE SUPPLIES	5,228.95	15,000.00	15,000.00	0.00	0.00%
1-5-2210-507	IN-SCHOOL MEETINGS/ACTIVITIES	10,206.84	14,575.00	14,575.00	0.00	0.00%
1-5-2210-508	PROF. BOOKS AND PERIODICALS	486.31	1,800.00	1,800.00	0.00	0.00%
1-5-2210-509	STUDENT ACTIVITIES	273.84	3,000.00	4,978.00	1,978.00	65.93%
1-5-2210-601	POSTAGE	0.00	4,800.00	3,500.00	(1,300.00)	-27.08%
1-5-2210-602	TRAVEL	510.05	500.00	500.00	0.00	0.00%
1-5-2220-102	CAREER & TECH COORDS	178,592.04	209,636.00	260,831.00	51,195.00	24.42%
1-5-2220-103	STEM/HUMANITIES DIRECTORS	224,146.22	128,199.00	119,457.00	(8,742.00)	-6.82%
1-5-2220-104	COMMUNITY REL/PARTNERSHIPS	0.00	10,000.00	95,769.00	85,769.00	857.69%
1-5-2220-105	CONTENT AREA FACILITATORS			14,000.00	14,000.00	
1-5-2220-201	ADMINISTRATIVE ASST			52,865.00	52,865.00	
1-5-2220-601	TRAVEL			2,000.00	2,000.00	
TOTAL SCHOOL BUILDING LEADERSHIP		1,332,703.78	1,177,862.00	1,384,561.00	206,899.00	17.57%
1-5-2250-000	BUILDING TECHNOLOGY:					
1-5-2250-501	COMPUTER HARDWARE	4,890.00	6,000.00	6,000.00	0.00	0.00%
1-5-2250-502	COMPUTER SOFTWARE	22,000.00	26,000.00	26,000.00	0.00	0.00%
TOTAL BUILDING TECHNOLOGY		26,890.00	32,000.00	32,000.00	0.00	0.00%

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1-5-2300-000	INSTRUCTION - TEACHING SERVICES:					
1-5-2305-101	TEACHERS' SALARIES	7,421,884.76	8,248,306.00	8,564,020.00	315,714.00	3.83%
1-5-2310-101	TEACHERS' SALARIES - SPECIAL EDUC.	1,070,324.53	1,128,419.00	1,165,069.00	36,650.00	3.25%
1-5-2320-101	SPEECH LANGUAGE SPECIALIST	89,711.04	90,832.00	92,649.00	1,817.00	2.00%
1-5-2325-301	SUBSTITUTE TEACHERS	107,409.72	90,000.00	115,000.00	25,000.00	27.78%
1-5-2330-301	PARAPROFESSIONALS/AIDES - CTE	53,299.88	50,750.00	62,849.00	12,099.00	23.84%
1-5-2330-302	PARAPROFESSIONALS/AIDES - SPEC EDUC	94,302.45	95,157.00	33,312.00	(61,845.00)	-64.99%
1-5-2330-303	HOME TUTORING & EVALUATIONS	9,414.25	20,000.00	20,750.00	750.00	3.75%
1-5-2330-305	HOMEWORK CENTER	0.00	0.00	0.00	0.00	
1-5-2330-401	CONSULTANTS	20,100.00	0.00	0.00	0.00	
1-5-2330-402	CONTRACTED SERVICES	1,250.00	2,000.00	1,875.00	(125.00)	-6.25%
1-5-2330-403	EARLY COLLEGE HS	10,300.00	15,000.00	15,000.00	0.00	0.00%
1-5-2340-101	LIBRARIAN	86,675.00	89,051.00	89,255.00	204.00	0.23%
1-5-2340-201	CLERICAL	38,801.88	38,720.00	0.00	(38,720.00)	-100.00%
TOTAL INSTRUCTION - TEACHING SERVICES		9,003,473.51	9,868,235.00	10,159,779.00	291,544.00	2.95%
1-5-23500000	PROFESSIONAL DEVELOPMENT:					
1-5-2351-601	TRAVEL	20.87				
1-5-2353-101	STAFF PROF DAYS(BEYOND SCH DAY)	31,552.71	30,000.00	23,500.00	(6,500.00)	-21.67%
1-5-2355-301	SUBSTITUTES	(240.00)	0.00	0.00	0.00	
1-5-2357-101	SALARIES	0.00	0.00	0.00	0.00	
1-5-2357-401	CONTRACTED SERVICES	3,549.11	0.00	0.00	0.00	
1-5-2357-402	DUES/CONFERENCES	63,304.83	113,275.00	136,047.00	22,772.00	20.10%
1-5-2357-403	TUITION REIMB	32,794.40	30,000.00	30,000.00	0.00	0.00%
1-5-2357-501	SUPPLIES	216.56	1,000.00	3,000.00	2,000.00	200.00%
1-5-2357-601	TRAVEL	4,440.04	5,000.00	5,000.00	0.00	0.00%
TOTAL PROFESSIONAL DEVELOPMENT		135,638.52	179,275.00	197,547.00	18,272.00	10.19%
1-5-2400-000	INSTRUCTIONAL MAT. AND EQUIPMENT:					
1-5-2410-501	TEXTBOOKS	137,465.54	140,365.00	124,968.00	(15,397.00)	-10.97%
1-5-2410-502	WORKBOOKS	4,865.38	13,106.00	13,436.00	330.00	2.52%
1-5-2410-503	A/V MATERIALS	3,320.98	5,136.00	885.00	(4,251.00)	-82.77%
1-5-2410-506	WRKBKS AND TEXT BKS-SPEC EDUCATION	0.00	3,750.00	1,750.00	(2,000.00)	-53.33%
1-5-2415-000	OTHER INSTRUCTIONAL MATERIALS:					

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1-5-2415-501	LIBRARY BOOKS	6,704.62	9,000.00	9,000.00	0.00	0.00%
1-5-2415-502	PERIODICALS	1,290.00	1,925.00	1,204.00	(721.00)	-37.45%
1-5-2415-503	AUTO TECHNOLOGY	5,585.11	7,714.00	10,501.00	2,787.00	36.13%
1-5-2415-505	CARPENTRY	14,485.05	22,733.00	25,000.00	2,267.00	9.97%
1-5-2415-506	COLLISION REPAIR	12,646.51	17,817.00	12,590.00	(5,227.00)	-29.34%
1-5-2415-507	DESIGN & VISUAL COMMUNICATION	1,343.82	6,191.00	7,412.00	1,221.00	19.72%
1-5-2415-509	COSMETOLOGY	7,089.00	8,500.00	8,500.00	0.00	0.00%
1-5-2415-510	CULINARY ARTS	2,759.41	10,600.00	12,750.00	2,150.00	20.28%
1-5-2415-511	INFORMATION TECHNOLOGY SERVICES	565.43	1,701.00	980.00	(721.00)	-42.39%
1-5-2415-512	ELECTRICAL	16,678.51	33,961.00	33,400.00	(561.00)	-1.65%
1-5-2415-513	HEALTH ASSISTING	2,473.00	4,950.00	4,950.00	0.00	0.00%
1-5-2415-514	ADVANCED MANUFACTURING	4,643.67	20,000.00	15,830.00	(4,170.00)	-20.85%
1-5-2415-516	MASONRY	14,354.96	19,222.00	20,000.00	778.00	4.05%
1-5-2415-518	ENGLISH	0.00	2,259.00	2,219.00	(40.00)	-1.77%
1-5-2415-519	MATHEMATICS	3,897.82	3,074.00	2,022.00	(1,052.00)	-34.22%
1-5-2415-520	WELLNESS	729.69	1,895.00	2,568.00	673.00	35.51%
1-5-2415-521	SCIENCE	30,311.37	28,242.00	26,887.00	(1,355.00)	-4.80%
1-5-2415-523	SOCIAL STUDIES	0.00	1,518.00	1,728.00	210.00	13.83%
1-5-2415-524	GRAPHICS	4,980.54	10,701.00	9,308.00	(1,393.00)	-13.02%
1-5-2415-525	FOREIGN LANGUAGE	174.38	600.00	600.00	0.00	0.00%
1-5-2415-526	LIBRARY PERIODICALS	3,573.90	3,950.00	3,950.00	0.00	0.00%
1-5-2415-527	INSTRUCTIONAL MATERIALS-SPEC EDUCATION	809.20	4,600.00	4,050.00	(550.00)	-11.96%
1-5-2415-528	LIBRARY SUPPLIES	575.98	1,000.00	1,000.00	0.00	0.00%
1-5-2415-531	ENVIRONMENTAL TECHNOLOGY	6,694.18	11,983.00	9,942.00	(2,041.00)	-17.03%
1-5-2415-532	NATURAL RESOURCES MANAGEMENT	5,537.08	10,412.00	13,635.00	3,223.00	30.95%
1-5-2415-534	COMPANION ANIMAL	3,299.55	6,654.00	10,215.00	3,561.00	53.52%
1-5-2415-535	EQUINE SCIENCE	2,139.77	5,255.00	8,897.00	3,642.00	69.31%
1-5-2415-536	VETERINARY TECHNOLOGY	3,620.61	5,899.00	6,235.00	336.00	5.70%
1-5-2415-538	ARBORCULTURE	5,271.69	9,100.00	9,100.00	0.00	0.00%
1-5-2415-539	SUSTAINABLE HORTICULTURE	5,964.32	16,736.00	10,450.00	(6,286.00)	-37.56%
1-5-2415-540	LANDSCAPING & TURF	9,291.71	21,096.00	15,000.00	(6,096.00)	-28.90%
1-5-2415-541	PLUMBING	29,416.62	30,000.00	30,000.00	0.00	0.00%
1-5-2415-542	HVAC	24,465.21	28,512.00	29,625.00	1,113.00	3.90%
1-5-2415-543	BIO TECHNOLOGY	33,580.31	60,000.00	45,000.00	(15,000.00)	-25.00%
1-5-2415-544	DENTAL ASSISTING	21,198.51	35,611.00	25,000.00	(10,611.00)	-29.80%
1-5-2420-501	INSTRUCTIONAL EQUIPMENT	59,715.28	21,777.00	100,425.00	78,648.00	361.15%
1-5-2430-501	GENERAL SCHOOL SUPPLIES	73,052.32	75,000.00	83,000.00	8,000.00	10.67%
1-5-2440-301	FIELD TRIPS & OUTSIDE PROJEC TRAVEL	16,438.97	20,000.00	20,000.00	0.00	0.00%
1-5-2440-401	REPAIR/MAINT OF INSTRUCTIONAL EQUIP	27,707.99	58,854.00	42,817.00	(16,037.00)	-27.25%
1-5-2440-402	MASONRY DUMPSTER	0.00	2,500.00	0.00	(2,500.00)	-100.00%
1-5-2440-403	SERVICE CONTRACTS	29,948.45	101,816.00	109,242.00	7,426.00	7.29%
1-5-2440-404	ADVERTISING	0.00	800.00	0.00	(800.00)	-100.00%
1-5-2440-601	TRAVEL	31.03	2,200.00	500.00	(1,700.00)	-77.27%
1-5-2440-602	POSTAGE	0.00	4,500.00	2,750.00	(1,750.00)	-38.89%

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GL Account	Description	FY 17 Actual	FY 18 Final Budget	FY 19 Preliminary Budget	\$ Change	% Change
TOTAL INSTRUCTIONAL MATERIALS AND EQUIPMENT		638,697.47	913,215.00	929,321.00	16,106.00	1.76%
1-5-2450-000	INSTRUCTIONAL TECHNOLOGY:					
1-5-2451-501	HARDWARE	57,956.18	134,149.00	266,950.00	132,801.00	99.00%
1-5-2453-401	CONTRACTED SERVICES	6,637.00	7,950.00	7,950.00	0.00	0.00%
1-5-2453-501	HARDWARE - LIBRARY/MEDIA	0.00	5,000.00	10,800.00	5,800.00	116.00%
1-5-2455-501	INSTRUCTIONAL SOFTWARE	41,436.85	68,508.00	84,120.00	15,612.00	22.79%
1-5-2455-502	LIBRARY SOFTWARE	0.00	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL TECHNOLOGY		106,030.03	215,607.00	369,820.00	154,213.00	71.53%
1-5-2700-000	GUIDANCE, COUNSELING AND TESTING:					
1-5-2710-101	GUIDANCE COUNSELORS	473,739.56	504,697.00	493,110.00	(11,587.00)	-2.30%
1-5-2710-102	DIRECTOR OF GUIDANCE	109,720.93	114,199.00	119,457.00	5,258.00	4.60%
1-5-2710-103	ADJUSTMENT COUNSELORS	205,530.41	231,556.00	218,950.00	(12,606.00)	-5.44%
1-5-2710-104	ADMISSIONS COUNSELORS			81,485.00	81,485.00	
1-5-2710-201	SECRETARIES	52,343.62	55,517.00	58,325.00	2,808.00	5.06%
1-5-2710-401	PRINTING	2,731.80	6,400.00	12,700.00	6,300.00	98.44%
1-5-2710-402	ADVERTISING	6,976.99	7,000.00	11,800.00	4,800.00	68.57%
1-5-2710-403	COPIER MAINTENANCE	416.09	1,600.00	1,780.00	180.00	11.25%
1-5-2710-404	CONTRACTED SERVICES	6,500.00	21,000.00	27,000.00	6,000.00	28.57%
1-5-2710-501	OFFICE SUPPLIES	2,932.89	3,000.00	8,150.00	5,150.00	171.67%
1-5-2710-502	OFFICE EQUIPMENT	3,251.02	4,975.00	4,520.00	(455.00)	-9.15%
1-5-2710-503	REFERENCE BOOKS	120.00	500.00	700.00	200.00	40.00%
1-5-2710-506	RECRUITMENT SUPPLIES	12,663.33	10,600.00	18,900.00	8,300.00	78.30%
1-5-2710-507	AV MATERIALS	2,132.00	8,300.00	12,900.00	4,600.00	55.42%
1-5-2710-601	TRAVEL	407.96	2,000.00	2,800.00	800.00	40.00%
1-5-2710-602	POSTAGE	0.00	2,300.00	2,300.00	0.00	0.00%
1-5-2720-405	TESTING PROCTORS	3,952.50	5,460.00	10,560.00	5,100.00	93.41%
1-5-2720-501	TESTING SUPPLIES	1,149.98	3,700.00	5,260.00	1,560.00	42.16%
1-5-2720-502	SPEC EDUCATION FORMS/TESTS	2,783.12	3,480.00	6,390.00	2,910.00	83.62%
TOTAL GUIDANCE, COUNSELING AND TESTING		887,352.20	986,284.00	1,097,087.00	110,803.00	11.23%
1-5-2800-000	PSYCHOLOGICAL SERVICES:					
1-5-2800-101	PSYCH. SERVICES	86,675.00	89,051.00	143,340.00	54,289.00	60.96%
1-5-2800-401	PSYCH. SERVICES - C/S	19,955.67	12,000.00	12,000.00	0.00	0.00%
TOTAL PSYCHOLOGICAL SERVICES		106,630.67	101,051.00	155,340.00	54,289.00	53.72%

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1-5-3000-000	STUDENT SERVICES					
1-5-3100-000	OTHER SCHOOL SERVICES:					
1-5-3100-601	POSTAGE	0.00	5,000.00	2,500.00	(2,500.00)	-50.00%
TOTAL ATTENDANCE SERVICES		0.00	5,000.00	2,500.00	(2,500.00)	-50.00%
1-5-3200-000	HEALTH SERVICES:					
1-5-3200-101	SCHOOL NURSES	149,479.70	154,376.00	160,464.00	6,088.00	3.94%
1-5-3200-301	HEALTH ASSISTANT	7,725.00	12,941.00	26,665.00	13,724.00	106.05%
1-5-3200-401	SCHOOL DOCTOR	157.72	1,500.00	1,800.00	300.00	20.00%
1-5-3200-402	EQUIPMENT SERVICE	0.00	1,000.00	2,200.00	1,200.00	120.00%
1-5-3200-501	SUPPLIES	7,046.44	7,500.00	11,000.00	3,500.00	46.67%
1-5-3200-502	PERIODICALS	0.00	480.00	690.00	210.00	43.75%
1-5-3200-504	STUDENT HEALTH A/V	0.00	50.00	50.00	0.00	0.00%
1-5-3200-505	OFFICE EQUIPMENT	966.71	505.00	505.00	0.00	0.00%
TOTAL HEALTH SERVICES		165,375.57	178,352.00	203,374.00	25,022.00	14.03%
1-5-3400-000	FOOD SERVICES:					
1-5-3400-101	FOOD SERVICE DIRECTOR	74,850.72	77,445.00	81,540.00	4,095.00	5.29%
1-5-3400-201	FOOD SERVICE SALARY	53,829.36	53,829.00	58,510.00	4,681.00	8.70%
1-5-3400-501	EQUIPMENT	190.00				
TOTAL FOOD SERVICE		128,870.08	131,274.00	140,050.00	8,776.00	6.69%
1-5-3510-000	ATHLETIC PROGRAM:					
1-5-3510-101	ATHLETIC DIRECTOR	40,076.97	17,719.00	18,073.00	354.00	2.00%
1-5-3510-301	INTRAMURAL COACHES	8,540.50	11,843.00	12,077.00	234.00	1.98%
1-5-3510-302	INTERSCHOLASTIC COACHES	226,998.00	252,344.00	259,762.00	7,418.00	2.94%
1-5-3510-303	ATHLETIC TRAINER	25,000.00	25,313.00	25,819.00	506.00	2.00%
1-5-3510-304	SCORERS	14,465.00	15,000.00	16,000.00	1,000.00	6.67%
1-5-3510-305	EQUIPMENT INVENTORY/SITE SUPER/ASST AD	19,692.29	20,000.00	20,000.00	0.00	0.00%
1-5-3510-306	AWAY GAMES	34,441.98	35,000.00	36,000.00	1,000.00	2.86%
1-5-3510-401	OFFICIALS	38,801.43	41,500.00	42,500.00	1,000.00	2.41%
1-5-3510-402	CLINICS	3,195.00	1,500.00	2,000.00	500.00	33.33%
1-5-3510-403	LEAGUE DUES	13,759.75	15,250.00	16,100.00	850.00	5.57%
1-5-3510-405	TOURNAMENT FEES	610.00	850.00	1,250.00	400.00	47.06%
1-5-3510-406	AWARDS BANQUET	1,345.87	2,000.00	2,000.00	0.00	0.00%
1-5-3510-407	EQUIPMENT RECONDITIONING	12,709.16	20,000.00	21,000.00	1,000.00	5.00%
1-5-3510-408	TELEPHONE	0.00	0.00	0.00	0.00	
1-5-3510-409	PORTABLE FACILITIES	1,074.09	1,600.00	1,800.00	200.00	12.50%
1-5-3510-502	SOCCER	1,013.15	4,420.00	1,684.00	(2,736.00)	-61.90%
1-5-3510-503	BASKETBALL (BOYS)	763.80	2,450.00	2,710.00	260.00	10.61%
1-5-3510-504	BASEBALL	1,747.26	3,550.00	4,720.00	1,170.00	32.96%
1-5-3510-505	SOFTBALL	1,208.16	1,260.00	2,264.00	1,004.00	79.68%
1-5-3510-506	BASKETBALL (GIRLS)	509.21	1,260.00	2,520.00	1,260.00	100.00%
1-5-3510-507	CHEERLEADING	288.59	634.00	750.00	116.00	18.30%
1-5-3510-508	VOLLEYBALL	1,255.58	720.00	1,020.00	300.00	41.67%

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1-5-3510-509	MEDICAL SUPPLIES	4,095.91	6,200.00	10,500.00	4,300.00	69.35%
1-5-3510-510	SCOREBOOKS	334.12	300.00	300.00	0.00	0.00%
1-5-3510-511	AWARDS	1,577.45	4,200.00	4,410.00	210.00	5.00%
1-5-3510-512	FOOTBALL	3,271.00	4,892.00	4,152.00	(740.00)	-15.13%
1-5-3510-513	REFERENCE BOOKS	235.00	400.00	420.00	20.00	5.00%
1-5-3510-514	POLICE DETAIL	2,385.06	3,200.00	3,360.00	160.00	5.00%
1-5-3510-515	AMBULANCE	1,800.00	3,200.00	3,360.00	160.00	5.00%
1-5-3510-516	ATHLETIC EQUIP/SUPPLIES	942.00	2,000.00	5,500.00	3,500.00	175.00%
1-5-3510-517	WINTER TRACK	660.00	1,940.00	1,160.00	(780.00)	-40.21%
1-5-3510-518	GIRLS SOCCER	0.00	2,440.00	1,882.00	(558.00)	-22.87%
1-5-3510-519	BOYS LACROSSE	1,759.00	1,600.00	1,706.00	106.00	6.63%
1-5-3510-520	GIRLS LACROSSE	683.00	1,496.00	712.00	(784.00)	-52.41%
1-5-3510-521	WRESTLING	899.19	900.00	235.00	(665.00)	-73.89%
1-5-3510-522	SPRING TRACK	999.00	2,158.00	2,200.00	42.00	1.95%
1-5-3510-523	HOCKEY	14,594.00	26,400.00	35,300.00	8,900.00	33.71%
1-5-3510-524	FIELD HOCKEY		0.00	4,185.00	4,185.00	
1-5-3510-525	GOLF	800.00	2,100.00	1,620.00	(480.00)	-22.86%
1-5-3510-526	GYMNASTICS	10,285.00	12,650.00	1,500.00	(11,150.00)	-88.14%
1-5-3510-527	SWIMMING		0.00	0.00	0.00	
1-5-3510-601	TRAVEL	743.56	1,500.00	1,500.00	0.00	0.00%
TOTAL ATHLETIC SERVICES		493,559.08	551,789.00	574,051.00	22,262.00	4.03%
1-5-3520-000	OTHER STUDENT BODY ACTIVITIES:					
1-5-3520-301	ADVISORS - CLASS	8,829.00	8,940.00	9,119.00	179.00	2.00%
1-5-3520-302	ADVISORS - OTHER	76,467.46	88,817.00	90,593.00	1,776.00	2.00%
1-5-3520-401	CONTRACTED SERVICES	2,510.00	5,000.00	10,000.00	5,000.00	100.00%
1-5-3520-402	DUES/CONFERENCES/MEMBERSHIPS	18,260.00	25,450.00	51,780.00	26,330.00	103.46%
1-5-3520-501	SUPPLIES & MATERIALS	2,244.50	10,000.00	5,000.00	(5,000.00)	-50.00%
1-5-3520-602	TRAVEL	264.02	10,000.00	10,000.00	0.00	0.00%
1-5-3600-301	PARA PROFESSIONALS (STUDENT SUPER)	92,328.57	60,900.00	71,842.00	10,942.00	17.97%
1-5-3600-402	SECURITY	58,267.75	188,019.00	215,548.00	27,529.00	14.64%
TOTAL OTHER STUDENT BODY ACTIVITIES		259,171.30	397,126.00	463,882.00	66,756.00	16.81%
GRAND TOTAL STUDENT SERVICES		1,046,976.03	1,263,541.00	1,383,857.00	120,316.00	9.52%
1-5-4110-000	OPERATION & MAINT. OF PLANT:					
1-5-4110-100	CUSTODIAL SERVICES:					
1-5-4110-301	CUSTODIAN	206,585.15	204,859.00	220,987.00	16,128.00	7.87%
1-5-4110-302	CUSTODIANS - NIGHTS	355,518.07	438,216.00	444,803.00	6,587.00	1.50%
1-5-4110-303	CUSTODIAL OVERTIME	11,137.06	20,000.00	23,000.00	3,000.00	15.00%

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1-5-4110-405	TRASH REMOVAL	37,294.58	38,992.00	39,000.00	8.00	0.02%
1-5-4110-409	MAINT/REPAIR OF EQUIPMENT	20,134.17	37,470.00	32,640.00	(4,830.00)	-12.89%
1-5-4110-410	CONTRACTED SERVICES	44,751.31	43,350.00	48,640.00	3,290.00	7.59%
1-5-4110-501	CUSTODIAL SUPPLIES	48,932.11	36,841.00	41,871.00	5,030.00	13.65%
1-5-4110-502	PAINTS	69.15	9,000.00	3,103.00	(5,897.00)	-65.52%
1-5-4110-503	ELECTRIC SUPPLIES	13,178.01	17,170.00	19,580.00	2,410.00	14.04%
1-5-4110-504	PLUMBING SUPPLIES	8,056.24	8,000.00	6,500.00	(1,500.00)	-18.75%
1-5-4110-505	HARDWARE	8,073.66	5,150.00	8,750.00	3,600.00	69.90%
1-5-4110-506	EXTERIOR MAINTENANCE	4,644.24	13,000.00	22,700.00	9,700.00	74.62%
1-5-4110-507	INTERIOR MAINTENANCE	12,363.04	24,900.00	47,000.00	22,100.00	88.76%
1-5-4110-510	SAND & SALT	7,281.72	2,500.00	1,300.00	(1,200.00)	-48.00%
1-5-4110-511	TOOLS	2,831.13	3,000.00	3,000.00	0.00	0.00%
1-5-4110-512	FIELD MAINTENANCE	13,119.83	18,880.00	11,430.00	(7,450.00)	-39.46%
TOTAL CUSTODIAL SERVICES		793,969.47	921,328.00	972,304.00	50,976.00	5.53%
1-5-4120	HEATING OF BUILDING:					
1-5-4120-401	HEAT	269,782.36	297,630.00	297,630.00	0.00	0.00%
TOTAL HEATING OF BUILDING		269,782.36	297,630.00	297,630.00	0.00	0.00%
1-5-4130	UTILITIES:					
1-5-4130-401	ELECTRICITY	442,419.92	556,307.00	525,000.00	(31,307.00)	-5.63%
1-5-4130-402	WATER/SEWER	70,637.65	117,301.00	100,000.00	(17,301.00)	-14.75%
1-5-4130-403	TELEPHONE	69,647.08	77,000.00	80,622.00	3,622.00	4.70%
TOTAL UTILITIES		582,704.65	750,608.00	705,622.00	(44,986.00)	-5.99%
1-5-4210	MAINTENANCE OF GROUNDS:					
1-5-4210-101	AGRICULTURAL MGMT	94,355.74	97,563.00	102,722.00	5,159.00	5.29%
1-5-4210-301	FARM SALARIES	153,170.17	209,893.00	236,459.00	26,566.00	12.66%
1-5-4210-302	FARM OVERTIME	9,957.13	14,340.00	15,900.00	1,560.00	10.88%
1-5-4210-303	BUILDING AND GROUNDS	167,006.29	130,190.00	166,171.00	35,981.00	27.64%
1-5-4210-304	FARM HELP	50,809.90	62,330.00	58,830.00	(3,500.00)	-5.62%
1-5-4210-401	FARM CONTRACTED SERVICES	20,887.69	15,520.00	18,070.00	2,550.00	16.43%
1-5-4210-402	BLD AND GROUNDS CONTRACTED SERVICES	0.00	0.00	0.00	0.00	
1-5-4210-501	FARM SUPPLIES	37,701.45	39,840.00	53,740.00	13,900.00	34.89%
1-5-4210-502	SUPPLIES AND MATERIALS	32,537.98	35,800.00	22,500.00	(13,300.00)	-37.15%
1-5-4210-503	FARM TOOLS	2,950.36	5,100.00	12,925.00	7,825.00	153.43%
1-5-4210-504	BLD AND GROUNDS TOOLS	0.00	2,850.00	0.00	(2,850.00)	-100.00%
1-5-4210-505	Sand and Salt			8,420.00	8,420.00	
1-5-4210-501	TRAVEL	0.00	250.00	250.00	0.00	0.00%
1-5-4210-502	LICENSES, DUES AND PERMITS	2,098.00	5,050.00	5,295.00	245.00	4.85%
TOTAL FARM, BUILDING AND GROUNDS		571,474.71	618,726.00	701,282.00	82,556.00	13.34%

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1-5-4220-000	MAINTENANCE OF BUILDING:					
1-5-4220-101	FACILITY MANAGER	100,564.16	103,203.00	108,493.00	5,290.00	5.13%
1-5-4220-301	SUMMER MAINTENANCE	12,681.75	12,000.00	10,000.00	(2,000.00)	-16.67%
1-5-4220-302	MAINTENANCE	48,740.81	74,797.00	79,472.00	4,675.00	6.25%
1-5-4220-303	BUILDINGS AND GROUNDS	0.00	0.00	0.00	0.00	
1-5-4220-402	REFRIG/STORAGE/TRAPS EQ. REP/MAINT	5,339.20	17,000.00	20,600.00	3,600.00	21.18%
1-5-4220-403	GLASS REPLACEMENT	3,007.96	5,000.00	5,000.00	0.00	0.00%
1-5-4220-404	FIRE EXTINGUISHERS	0.00	5,838.00	5,950.00	112.00	1.92%
1-5-4220-406	FIRE ALARM SYSTEM	27,504.65	27,500.00	25,000.00	(2,500.00)	-9.09%
1-5-4220-407	HAZARDOUS WASTE	4,171.01	1,000.00	12,465.00	11,465.00	1146.50%
1-5-4220-408	PEST CONTROL	3,105.00	3,510.00	3,640.00	130.00	3.70%
1-5-4220-409	PLUMBING MAINTENANCE	2,281.88	8,150.00	13,400.00	5,250.00	64.42%
1-5-4220-410	UNIFORM SERVICE	434.35	2,250.00	9,000.00	6,750.00	300.00%
1-5-4220-411	HVAC MAINTENANCE	27,863.57	61,980.00	48,000.00	(13,980.00)	-22.56%
1-5-4220-412	BURGLAR ALARM	0.00	1,500.00	0.00	(1,500.00)	-100.00%
1-5-4220-413	ENVIRONMENTAL WASTE	0.00	0.00	0.00	0.00	
1-5-4220-414	PERMITS AND FEES	1,250.00	3,700.00	5,050.00	1,350.00	36.49%
TOTAL MAINTENANCE OF BUILDING		236,944.34	327,428.00	346,070.00	18,642.00	5.69%
1-5-4225-000	BUILDING SECURITY (UNDER \$5000)					
1-5-4400-000	NETWORKING & TELECOMMUNICATION					
1-5-4300	EXTRAORDINARY MAINTENANCE					
1-5-4300-401	CONTRACTED SERVICES	0.00	127,500.00	55,000.00	(72,500.00)	-56.86%
1-5-4300-501	SUPPLIES AND MATERIALS		0.00	0.00	0.00	
1-5-4300-502	CONTINGENCIES	0.00	59,710.00	50,000.00	(9,710.00)	-16.26%
1-5-4300-503	STABILIZATION FUND			75,000.00	75,000.00	
TOTAL EXTRAORDINARY MAINTENANCE		0.00	187,210.00	180,000.00	(7,210.00)	-3.85%
1-5-5100-000	EMP.BENEFITS & FIXED CHARGES:					
1-5-5100-401	EMPLOYEE RETIREMENT	1,018,248.00	551,926.00	583,274.00	31,348.00	5.68%
1-5-5150-401	EMPLOYEE BUYBACKS/SEPARATION COST	71,236.05	44,830.00	44,830.00	0.00	0.00%
1-5-5200-401	HEALTH INSURANCE	1,831,824.15	2,038,437.00	2,212,359.00	173,922.00	8.53%
1-5-5200-402	GROUP LIFE	0.00	0.00	0.00	0.00	
1-5-5200-403	UNEMPLOYMENT INSURANCE	29,734.64	29,500.00	49,000.00	19,500.00	66.10%
1-5-5200-404	PACKAGE POLICY/PROPERTY INSURANCE	117,608.00	123,288.00	126,987.00	3,699.00	3.00%

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1-5-5200-405	CATASTROPHE/EXCESS LIABILITY	9,934.00	10,000.00	10,470.00	470.00	4.70%
1-5-5200-406	SCH BD/ERRORS AND OMISSIONS/EMP PRACTICES	7,308.00	7,450.00	7,869.00	419.00	5.62%
1-5-5200-407	WORKERS COMPENSATION	126,267.00	154,098.00	154,098.00	0.00	0.00%
1-5-5200-409	TREASURER'S/PUBLIC EMP BOND	2,080.00	0.00	0.00	0.00	
1-5-5200-410	INDIVIDUAL LIFE INSURANCE	5,500.00	5,500.00	5,500.00	0.00	0.00%
1-5-5200-411	STUDENT ACCIDENT LEGAL	10,593.00	11,123.00	11,123.00	0.00	0.00%
1-5-5200-412	EXTENDED LIABILITY	5,321.00	19,431.00	7,500.00	(11,931.00)	-61.40%
1-5-5200-413	MEDICARE - EMPLOYER'S SHARE	227,166.13	246,122.00	251,044.00	4,922.00	2.00%
1-5-5200-414	RETIREE HEALTH INS	7,672.60	0.00	0.00	0.00	
1-5-5200-417	OTHER EMPLOYEE BENEFITS	21,811.00	40,000.00	20,000.00	(20,000.00)	-50.00%
1-5-5200-418	RETIREE DENTAL	0.00	0.00	0.00	0.00	
1-5-5200-419	AUTO INSURANCE	389.03	5,000.00	5,000.00	0.00	0.00%
TOTAL EMPLOYEE BENEFITS		3,492,692.60	3,286,705.00	3,489,054.00	202,349.00	6.16%
1-5-5300-800	RENTALS & OTHER FIXED CHARGES:					
1-5-5300-901	POSTAGE MACHINE/METER	4,270.09	4,302.00	4,178.00	(124.00)	-2.88%
1-5-5300-903	COPIER LEASES	20,172.12	23,901.00	27,160.00	3,259.00	13.64%
TOTAL OTHER FIXED CHARGES		24,442.21	28,203.00	31,338.00	3,135.00	11.12%
1-5-5400-700	SHORT-TERM INTEREST:					
1-5-5400-701	INTEREST ON REVENUE LOANS	0.00	4,000.00	4,000.00	0.00	0.00%
1-5-5450-701	INTEREST ON BANS	36,969.51	0.00	0.00	0.00	
TOTAL SHORT TERM INTEREST		36,969.51	4,000.00	4,000.00	0.00	0.00%
	NON ASSOC SALARY INCR	0.00	0.00	10,000.00	10,000.00	
		0.00	0.00	10,000.00	10,000.00	
TOTAL FOUNDATION BUDGET		21,215,255.60	23,296,201.00	24,510,770.00	1,214,569.00	5.21%
1-5-7000-000	CAPITAL IMPROVEMENTS:					
1-5-7300-501	EQUIPMENT	0.00	40,000.00	25,000.00	(15,000.00)	-37.50%
1-5-7300-502	FURNITURE & FIXTURES	38,265.56	73,410.00	35,907.00	(37,503.00)	-51.09%
1-5-7300-503	VEHICLES	437,039.20	173,026.00	282,686.00	109,660.00	63.38%
TOTAL CAPITAL IMPROVEMENTS		475,304.76	286,436.00	343,593.00	57,157.00	19.95%

Essex North Shore Agricultural and Technical School District
FY 2019 Preliminary Budget

GL Account	Description	FY 17 Actual	FY 18 Final Budget	FY 19 Preliminary Budget	\$ Change	% Change
1-5-8800-000	TRANSPORTATION:					
1-5-8800-101	TRANS. MANAGER	67,569.14	69,928.00	73,866.00	3,938.00	5.63%
1-5-8800-301	REGULAR DAY DRIVERS	644,698.60	797,935.00	797,935.00	0.00	0.00%
1-5-8800-302	LATE BUSES	97,397.01	131,951.00	131,951.00	0.00	0.00%
1-5-8800-306	GARAGE PERSONNEL	109,115.88	113,298.00	170,103.00	56,805.00	50.14%
1-5-8800-307	OVERTIME	11,711.21	7,500.00	7,500.00	0.00	0.00%
1-5-8800-309	DISPATCHER/ASST	50,888.66	52,145.00	55,079.00	2,934.00	5.63%
1-5-8800-401	IN-SERVICE TRAINING	25.00	1,500.00	7,728.00	6,228.00	415.20%
1-5-8800-402	PRE-SERVICE TRAINING	39.95	3,000.00	1,000.00	(2,000.00)	-66.67%
1-5-8800-403	MACHINE WORK	75.90	0.00	0.00	0.00	
1-5-8800-404	UNIFORMS & RAGS	928.17	1,020.00	2,300.00	1,280.00	125.49%
1-5-8800-405	CONTRACTED SERVICES	(109.06)	0.00	0.00	0.00	
1-5-8800-406	ADVERTISING	1,198.00	2,000.00	2,000.00	0.00	0.00%
1-5-8800-407	STICKERS	6,105.00	6,380.00	6,900.00	520.00	8.15%
1-5-8800-408	TOWING	7,767.89	3,000.00	7,000.00	4,000.00	133.33%
1-5-8800-409	COMMUNICATIONS	2,480.68	3,000.00	3,000.00	0.00	0.00%
1-5-8800-412	DRUG TESTING	2,260.00	3,400.00	4,000.00	600.00	17.65%
1-5-8800-413	UPHOLSTERY	0.00	1,800.00	1,800.00	0.00	0.00%
1-5-8800-414	GARAGE HEAT	0.00	0.00	0.00	0.00	
1-5-8800-415	VEHICLE INSURANCE	46,430.00	50,000.00	50,000.00	0.00	0.00%
1-5-8800-416	EMPLOYEE BENEFITS	76,868.64	95,174.00	100,774.00	5,600.00	5.88%
1-5-8800-417	ELECTRICITY	1,764.85	0.00	0.00	0.00	
1-5-8800-418	DUE/CONFERENCES	300.00	2,500.00	2,500.00	0.00	0.00%
1-5-8800-420	CONTRACTED SERVICES	36,914.96	39,750.00	45,000.00	5,250.00	13.21%
1-5-8800-501	FUEL	151,259.94	259,920.00	210,000.00	(49,920.00)	-19.21%
1-5-8800-502	OIL	7,196.00	10,000.00	10,000.00	0.00	0.00%
1-5-8800-503	SHOP SUPPLIES	13,220.97	12,000.00	13,500.00	1,500.00	12.50%
1-5-8800-504	TIRES & TUBES	21,769.28	18,000.00	21,000.00	3,000.00	16.67%
1-5-8800-505	PARTS	55,209.21	78,000.00	75,000.00	(3,000.00)	-3.85%
1-5-8800-506	ANTI-FREEZE	0.00	1,400.00	1,400.00	0.00	0.00%
1-5-8800-507	CLEANING SOLVENT	2,279.69	700.00	3,500.00	2,800.00	400.00%
TOTAL TRANSPORTATION		1,415,365.57	1,765,301.00	1,804,836.00	39,535.00	2.24%
1-5-9900-000	DEBT SERVICE:					
1-5-9900-100	PRINCIPAL & INTEREST ON SEPTIC SYS	35,997.50	0.00	0.00	0.00	
1-5-9900-101	PRIN & INT ON BOND FOR SCH BLDG	1,828,991.26	1,831,192.00	1,829,192.00	(2,000.00)	-0.11%
TOTAL DEBT SERVICE		1,864,988.76	1,831,192.00	1,829,192.00	(2,000.00)	-0.11%
GRAND TOTAL		24,970,914.69	27,179,130.00	28,488,391.00	1,309,261.00	4.82%

Essex North Shore Agricultural and Technical School District
FY 2019 Preliminary Assessments

			Enrollment	\----- Foundation -----/			Debt	Capital	FY 2019	Inr(decr)
	Enrollment	Enrollment	Participation	Required	Above		Service	Improve.	Preliminary	from FY 2018
Community	1-Oct-16	1-Oct-17	Percentage	Minimum	Minimum	Transportation	Assessment	Assessment	Assessment	Assessment
				Contribution	Assessment	Assessment				
Beverly	123	127	11.684%	1,703,732	95,025	32,995	213,723	40,145	2,085,620	64,422
Boxford	16	18	1.656%	241,918	13,468	4,676	30,291	5,690	296,043	6,380
Danvers	130	147	13.523%	1,963,264	109,981	38,188	247,362	46,464	2,405,259	240,344
Essex	21	20	1.840%	266,330	14,965	5,196	33,657	6,322	326,470	(34,126)
Gloucester	98	107	9.844%	1,459,584	80,060	27,799	180,066	33,823	1,781,332	170,020
Hamilton	14	13	1.196%	173,866	9,727	3,377	21,877	4,109	212,956	(18,193)
Lynnfield	19	23	2.116%	307,199	17,209	5,975	38,706	7,270	376,359	38,171
Manchester	5	6	0.552%	80,522	4,489	1,559	10,097	1,897	98,564	29,353
Marblehead	20	28	2.576%	375,151	20,950	7,274	47,120	8,851	459,346	130,353
Middleton	38	51	4.692%	685,477	38,160	13,250	85,826	16,121	838,834	208,347
Nahant	6	10	0.920%	145,690	7,482	2,598	16,829	3,161	175,760	77,196
Peabody	269	284	26.127%	3,291,335	212,489	73,781	477,913	89,771	4,145,289	171,435
Rockport	14	23	2.116%	336,418	17,209	5,975	38,706	7,270	405,578	161,087
Salem	181	183	16.834%	1,825,618	136,910	47,540	307,924	57,840	2,375,834	(36,566)
Swampscott	20	21	1.932%	281,059	15,713	5,456	35,340	6,638	344,206	14,644
Topsfield	14	16	1.472%	214,326	11,972	4,157	26,926	5,058	262,439	31,633
Wenham	10	10	0.920%	129,976	7,482	2,598	16,829	3,161	160,046	(4,103)
Total	998	1,087	100.000%	13,481,465	813,291	282,394	1,829,192	343,593	16,749,935	1,250,397

**TOWN OF MIDDLETON
ANNUAL TOWN MEETING
THE COMMONWEALTH OF MASSACHUSETTS
MAY 8, 2018**

5

ESSEX s.s.

To the Constable of the Town of Middleton in the County of Essex:

GREETINGS:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of said Town qualified to vote in Elections and Town Affairs, to meet at the Howe Manning School Gymnasium, 26 Central Street in said Middleton on Tuesday, May 8th, 2018 next, at 7:00 p.m., then and there to act on the following articles:

To transact any other business that may lawfully come before this meeting.

CURRENT AND PRIOR YEAR FINANCIAL ARTICLES

ARTICLE 1. To hear and act on Committee Reports:

School Committee
Finance Committee
Master Plan Committee
Other Committees

ARTICLE 2. On petition of the Finance Committee and Board of Selectmen, to see if the Town will vote to raise and appropriate, borrow, or transfer from available funds the sum of \$_____ to be used to fund the deficit incurred in the Department of Public Works (snow removal and winter road maintenance) budget; or take any other action relative thereto.

Purpose: This article will transfer funds to close the deficit in winter operations.

ARTICLE 3. On petition of the Finance Committee and Board of Selectmen, to see if the Town will vote to raise and appropriate, borrow, or transfer from available funds the sum of \$_____ to supplement the Veteran's Service Officer, Veterans' Aid, budget; or take any other action relative thereto.

Purpose: This article provides supplemental funds to fulfill obligations to eligible veterans.

ARTICLE 4. On petition of the Board of Selectmen, to see if the Town will vote to raise and appropriate, transfer between and among various accounts, or transfer from available funds to supplement the Fiscal Year 2018 operating budget; or take any other action relative thereto.

Purpose: This article is to transfer funds and supplement monies, if necessary, to meet departmental expenses in the current fiscal year.

ARTICLE 5. On petition of the Finance Committee and Board of Selectmen, to see if the Town will vote to raise and appropriate, borrow, or transfer from available funds the sum of \$7,500 to be used to restore funds received from the Commonwealth of Massachusetts under the Community Compact grant program; or take any other action relative thereto.

Purpose: This article will restore grant funds received from the State that were closed out at the end of FY2017.

FY2019 FINANCIAL ARTICLES

ARTICLE 6.* On petition of the Treasurer, to see if the Town will vote to authorize the Town Treasurer with the approval of the Selectmen to borrow money from time-to-time in anticipation of the revenue of the financial year beginning July 1, 2018 in accordance with the provisions of Massachusetts General Laws, Chapter 44, Section 17; or take any other action relative thereto.

ARTICLE 7. On petition of the Board of Selectmen acting in the capacity of the Personnel Board, to see if the Town will vote to set the salaries of elected officials pursuant to Massachusetts General Law Chapter 41, Section 108 and the Town Consolidated Personnel Plan, Section 9-5 as follows; or take any other action relative thereto:

Insert personnel plan

ARTICLE 8. On petition of the Finance Committee and Board of Selectmen, see if the Town will vote to raise and appropriate, borrow, or transfer from available funds a certain sum to fund the Omnibus Budget for Fiscal Year 2019; or take any other action relative thereto.

Purpose: This article requests approval of the Town operating budget for the coming fiscal year.

ARTICLE 9. On petition of the Board of Selectmen and Community Preservation Committee, to see if the Town will vote to appropriate or reserve from the Community Preservation Fund annual revenues or available funds the amounts recommended by the Community Preservation

Committee for debt service, and community preservation projects and other expenses in Fiscal Year 2019 with each item to be considered a separate appropriation; or take any other action relative thereto.

Proposed Fiscal Year 2019 Community Preservation Budget

The Community Preservation Committee recommends that the following amounts be appropriated or reserved from Fiscal Year 2019 Community Preservation Fund Revenues, unless otherwise specified for Fiscal Year 2019 Community Preservation Purposes with each item considered to be a separate appropriation:

<u>Purpose</u>	<u>Recommended Amount</u>	<u>Funding Source</u>
A) Reserves: Open Space	\$24,465	FY 2019 Estimated CPA Receipts
Reserves: Historic Resources	\$24,465	FY 2019 Estimated CPA Receipts
Reserves: Community Housing	\$24,465	FY 2019 Estimated CPA Receipts
 B) Flint Library Debt Service	 \$53,360	 \$24,796 from Historic Resources Reserve and \$28,564 from Fund Balance
 C) 11 South Main St. Debt Service	 \$42,425	 \$24,796 from Open Space Reserve and \$17,629 from Fund Balance
 D) CPA Committee Admin. Expenses	 \$1,100	 From Fund Balance
 Community Preservation Total	 \$170,280	

Purpose: Each year the Town Meeting must appropriate or reserve for future appropriation at least 10% of the estimated annual fund revenues for acquisitions and initiatives in each of the following three categories of allowable community preservation purposes:

Open space (excluding recreational uses)
Historic resources
Community housing

The term "annual fund revenues" in Fiscal Year 2019 are estimated at \$213,440 and is composed of the estimated receipts from the local surcharge of \$191,360 and monies from the State Trust

Fund, which will make its thirteenth payment in October of 2018 providing an additional estimated \$22,080 in matching funds based upon the local share raised in FY 2018.

ARTICLE 10.* On petition of the Board of Selectmen to see if the Town will vote to authorize the spending limits of the following revolving funds established under the Town Bylaw and General Laws Chapter 44, Section 53E ½:

Revolving Fund	Spending Limit
Firearms License and Permits	\$15,000
Council on Aging	\$35,000
Recreation	\$55,000
Recreation Field Use	\$25,000
Stormwater Management	\$25,000

Or take any other action relative thereto.

ARTICLE 11. On petition of the Town Accountant, to see if the Town will vote to appropriate \$_____ from Sewer Enterprise receipts to pay expenses and contractual services required to operate the Sewer Enterprise Fund for Fiscal Year 2019; or take any other action relative thereto.

ARTICLE 12. On petition of the Town Accountant/Chief Financial Officer, to see if the Town will accept the provisions of Massachusetts General Laws Chapter 44, Section 53F1/2 establishing Water as an enterprise fund effective Fiscal Year 2020 and to transfer any balance from the existing Water Department account to this new enterprise fund as of June 30, 2019; or take any other action relative thereto.

ARTICLE 13. On petition of the Council on Aging, to see if the Town will vote to extend Veterans exemptions to spouses of veterans when title to the veterans domicile is held by the spouse as a trustee or conservator and to allow the surviving spouse of veterans who acquired title as trustee or conservator to retain the exemption on the particular property after the veteran dies; or take any other action relative thereto.

ARTICLE 14. On petition of the Council on Aging, to see if the Town will vote to increase the maximum amount of the Property Tax Work-Off Program to \$1,500 per fiscal year effective Fiscal Year 2019; or take any other action relative thereto.

ARTICLE 15. On petition of the Electric Light Commissioners, to see if the Town will vote to accept a sum of money from the earnings of the Electric Light Department, said sum to be used for the reduction of taxes; or take any other action relative thereto.

ARTICLE 16. On petition of the Electric Light Commissioners, to see if the Town will vote to authorize the appropriation of all income of the Municipal Light Department, the whole to be expended by the Manager thereof under the direction and control of the Commissioners, for the expenses of the Department for the Fiscal Year as defined in Section 57 of Chapter 164 of the General Laws of the Commonwealth, and the excess to be transferred to the Depreciation Fund of said Department to be used as the Commissioners may direct hereto; or take any other action relative thereto.

ARTICLE 17.* On petition of the Superintendent of Public Works, to see if the Town will vote to raise and appropriate such sums of monies as may be received from the Commonwealth of Massachusetts for the fiscal year commencing July 1, 2018 to install drainage, widen, pave, and otherwise improve any public way in accordance with the provisions of Section 34 of Chapter 90 of the Massachusetts General Laws; or take any other action relative thereto.

ARTICLE 18. On petition of the Finance Committee and Board of Selectmen, see if the Town will vote to raise and appropriate, borrow, or transfer from available funds a certain sum to fund the Capital Budget for Fiscal Year 2019; and to authorize the Town Administrator to sell or trade items rendered surplus by such purchases; or take any other action relative thereto.

Department/Location	Project	Expenditure
<u>Dept. of Public Works</u>	Emily Maher Park improvements	35,000
	Tragert Common improvements	4,200
	Oakdale Cemetery improvements	15,000
	Administration	6,000
	Transfer Station	21,000
	Highway Div. power washer	5,500
	Highway Div. sander/plow	50,000
	Highway Div. tree cutting	50,000
	Highway Div. paving	100,000
	Water Div. truck replacement	115,000
Public Works subtotal		401,700
<u>Police Department</u>	Rifle upgrades	1,400
	Taser replacement	26,000
	Patrol vehicles	88,000
Police subtotal		115,400
<u>Fire Department</u>	SCBA replacement	50,000
	Fire pumper equipment	22,000
	Multi-Gas meters	8,000
	Toughbook computers	10,750
	Replace cardiac monitors	80,000
	Portable radios	40,000
	Communications equipment	50,000
	Replace Engine 1	600,000

	Ladder 1 repairs	12,000
	Fire subtotal	872,750
<u>Information Technology</u>	Library IT: server, wireless, switches	16,600
	Assessor server	3,680
	Fiber network	295,000
	Information Technology subtotal	315,280
<u>Inspectional Services</u>	Vehicle replacement	30,532
	Inspections subtotal	30,532
<u>Health Department</u>	Vehicle replacement	24,500
	Health subtotal	24,500
<u>Facilities</u>	COA: ADA, kitchen, bathroom upgrades	16,000
	COA: Interior & exterior improvements	12,500
	COA: technology	12,500
	Library: building security	15,000
	Technology	5,000
	Memorial Hall improvements.....	-
	Facilities subtotal	61,000
<u>Town Clerk/Elections</u>	Voting booths	9,367
	Electronic polling books	12,720
	TC/Elections subtotal	22,087
<u>Town Admin./Bd. of Selectmen</u>	Police Chief recruitment	20,000
	Zoning Bylaw revisions	25,000
	TA/BOS subtotal	45,000

Middleton Public Schools

Middleton schools subtotal

Masconomet

Masconomet subtotal

Essex No. Shore Tech

Essex Tech subtotal

Capital Projects Total	1,888,249
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Purpose: This article requests approval of the capital budget for the coming fiscal year. Capital items are assets that have a useful life of five (5) or more years and a cost of more than \$5,000. Regular capital investment is critical to maintaining the Town's infrastructure, including vehicle fleet, buildings, equipment, and acquisition of land. Annually, a five year capital improvement plan (CIP) is developed for the five years. Year one of the CIP is the ensuing year's capital budget.

ARTICLE 19. On petition of the Board of Selectmen and Finance Committee, to see if the Town will vote to transfer a sum of money from Free Cash to apply to and reduce the Fiscal Year 2019 Tax Rate; or take any other action relative thereto.

ARTICLE 20. On petition of the Board of Selectmen and Finance Committee, to see if the Town will vote to raise and appropriate, borrow or transfer from available funds a sum of money to the Stabilization Fund; or take any other action relative thereto.

Purpose: The Stabilization Fund is a reserve fund used to set aside funds to be expended at a later date. The Stabilization Fund is separate and distinct from other stabilization funds. From time to time, the Administration will ask Town Meeting to transfer funds to the Stabilization Fund from Free Cash or other sources.

ARTICLE 21. On petition of the Board of Selectmen and Finance Committee, to see if the Town will vote to raise and appropriate, borrow or transfer from available funds a sum of money to the Capital Stabilization Fund; or take any other action relative thereto.

Purpose: The Capital Stabilization Fund is a reserve fund used to set aside funds to be expended at a later date for capital acquisitions and payment of debt service on borrowing. The Stabilization Fund is separate and distinct from other stabilization funds. From time to time, the Administration will ask Town Meeting to transfer funds to the Capital Stabilization Fund from Free Cash or other sources.

ARTICLE 22. On petition of the Board of Selectmen and Finance Committee, to see if the Town will vote to raise and appropriate, borrow or transfer from available funds a sum of money to the Special Education Stabilization Fund; or take any other action relative thereto.

Purpose: The Stabilization Fund is a reserve fund used to set aside funds to be expended at a later date to smooth costs of special education. The Stabilization Fund is separate and distinct from other stabilization funds. From time to time, the Administration will ask Town Meeting to transfer funds to the Special Education Stabilization Fund from Free Cash or other sources.

ARTICLE 23. On petition of the Board of Selectmen and Finance Committee, to see if the Town will vote to raise and appropriate, borrow or transfer from available funds a sum of money to the Other Post-Employment Benefits Liability Irrevocable Trust Fund; or take any other action relative thereto.

ARTICLE 24. On petition of the Board of Selectmen and Finance Committee, to see if the Town will vote to accept the provisions of Chapter 40, Section 5B of the Massachusetts General Laws establishing a Retirement Stabilization Fund and to raise and appropriate, borrow or transfer from available funds a certain sum to said fund; or taken any action relative thereto.

Purpose: The Retirement Stabilization Fund will be established as a reserve fund to hold funds to make county retirement assessments that are higher than projected. The Retirement Stabilization Fund will be separate and distinct from other stabilization funds. From time to time, the Administration will ask Town Meeting to transfer funds to the Retirement Stabilization Fund from Free Cash or other sources.

BYLAW ADOPTIONS AND STREET ACCEPTANCES

ARTICLE 25. On petition of the Board of Selectmen, to see if the Town will vote to amend the Personnel Bylaw, Chapter ___, by adding a new Section ___, establishing a sick bank for Town employees, said section to read as follows:

; or take any other action relative thereto.

ARTICLE 26. On petition of the Board of Selectmen, to see if the Town will vote to accept Zaloga Way as a public way as shown on a plan entitled "___", dated ___, consisting of ___ sheets, as laid out by the Board of Selectmen under Massachusetts General Laws Chapter 82, Section 22, and in compliance with the Planning Board's Rules and Regulations for new streets; or take any other action relative thereto.

ARTICLE 27. On petition of the Board of Selectmen, to see if the Town will vote to accept Ohlson Way.....

End of Annual Town Meeting Warrant

To the Town Constable:

You are hereby ordered to notify and warn said qualified voters to meet at the Fuller Meadow School on Monday May 14, 2018, next for the following purposes, VIZ: To choose by ballot the following Town Officers for the ensuing year:

One Town Moderator for one year
One Town Clerk for three years
One Board of Selectmen member for three years
One Board of Assessors member for three years
One Elementary School Committee member for three years
One Elementary School Committee member for one year
Two Regional School Committee members for three years
One Planning Board member for five years
One Planning Board member for three years
Two Electric Light Commissioners for three years
Two Library Trustees for three years
One Housing Authority member for four years
One Housing Authority member for three years

The following question will appear on the ballot:

Yes _____ No _____

The Polls open at 7:00 a.m. and close at 8:00 p.m.

And you are directed to service this Warrant by posting up attested copies thereof at Memorial Hall, Post Office, Flint Public Library, Store at Howe Station Market, Ferncroft Towers, and Fuller Pond Village in said Town fourteen days, at least, before the time of holding said meeting.

HEREOF FAIL NOT, and make due return of this Warrant, with your doings thereof, to the Town Clerk at time and place of meeting aforesaid.

Given under our hands this eleventh day of April in the year of our Lord Two Thousand and Seventeen.

MIDDLETON BOARD OF SELECTMEN

S. _____

S. _____

S. _____

S. _____

S. _____

A true copy Attest:

S. _____

Constable of the Town of Middleton

_____ Date Posted