

CUMBERLAND SCHOOL DEPT. UCOA DATA BY FUNCTION											
		Cumberland	Cumberland	Cumberland	Cumberland	Cumberland	Cumberland	Cumberland	Dollar Increase	Percentage Increase	
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	2010 to 2015	2010 to 2015	
		2010	2011	2012	2013	2014	2015	2015			
Face To Face Teaching	UCOA Function #						Unaudited				
Institutional Teachers	111	\$27,071,812.69	\$25,314,819.91	\$27,666,715.52	\$28,186,458.85	\$27,103,781.26	\$27,648,426.38	\$576,613.69	2.09%	Classroom Teachers Salaries & Benefits	
Substitute Teachers	112	\$494,787.06	\$573,762.91	\$496,657.51	\$412,194.87	\$288,240.08	\$321,742.24	-\$173,044.82	-53.78%	Substitute coverage for Sick Teachers	
Instructional Materials	122	\$690,580.46	\$353,015.23	\$359,914.23	\$550,243.77	\$896,145.04	\$456,201.80	-\$234,378.66	-51.38%	All Materials including textbooks	
Instructional Teacher Assistants	113	\$1,728,112.90	\$2,373,848.70	\$2,531,417.83	\$2,132,594.61	\$2,293,746.38	\$2,308,929.37	\$580,816.47	25.16%	Includes SpEd, Preschool & Kindergarten T/A & benefits	
Pupil Use Technology	121	\$75,386.25	\$264,655.18	\$225,796.75	\$285,385.53	\$699,400.33	\$527,594.08	\$452,207.83	85.71%	Computer supplies including software	
		\$30,060,679.36	\$28,880,101.93	\$31,280,501.84	\$31,566,877.63	\$31,281,313.09	\$31,262,893.87	\$1,202,214.51	3.85%		
Pupil & Teacher Support											
Guidance & Counseling	211	\$1,045,551.67	\$1,138,168.97	\$1,289,897.50	\$1,125,352.23	\$1,178,634.73	\$1,220,861.15	\$175,309.48	14.36%	Includes Staff, Supplies & Software	
Library & Media	212	\$713,811.25	\$716,380.05	\$648,782.87	\$577,044.75	\$386,732.02	\$397,388.79	-\$316,422.46	-79.63%	Includes Staff, Supplies & Software	
Extracurricular	213	\$410,050.62	\$279,130.86	\$412,600.49	\$415,681.30	\$422,905.94	\$117,547.58	\$22,288.20	22.28%	After School includes coaches & transportation	
Health & Services	214	\$106,106.04	\$151,919.85	\$200,337.03	\$165,052.02	\$163,065.53	\$144,793.31	\$38,687.27	26.72%	Interpreters, Truant Officer, Detention, Volunteers	
Academic Interventions	215	\$110,732.42	\$124,902.63	\$145,751.96	\$116,388.89	\$120,294.22	\$146,259.52	\$35,527.10	24.29%	Behavioral Coach & Child Find Screeners	
Non Instructional Student Health	216	\$637,090.23	\$675,312.29	\$744,251.10	\$705,888.60	\$701,188.43	\$723,078.23	\$85,988.00	11.89%	Nursing salaries & medical supplies	
Curriculum Development	221	\$345,229.95	\$553,263.49	\$575,401.39	\$526,484.57	\$710,126.96	\$680,854.73	\$335,624.78	49.29%	Department Head, Literacy & Math District wide Coordinators	
Staff Development	222	\$515,006.17	\$328,431.24	\$411,338.47	\$657,740.79	\$916,126.16	\$982,789.06	\$467,782.89	47.60%	Professional Development, Substitute Coverage	
Program Management	231	\$121,550.19	\$225,962.35	\$352,278.26	\$408,644.33	\$530,061.46	\$706,644.07	\$585,093.88	82.80%	Super., Asst. Super., Special Ed Secretaries Salaries & Benefits, supplies, etc	
Student Support Services	232	\$3,596,237.06	\$2,283,991.38	\$2,345,353.42	\$2,415,576.51	\$2,467,615.82	\$2,815,841.93	-\$780,395.13	-27.71%	Psychologists, SocWorkers, 1/1 TA, Speech etc.	
Academic Student Assessments	241	\$0.00	\$0.00	\$4,729.06	\$58,321.17	\$35,994.16	\$23,955.82	\$23,955.82	100.00%	Testing forms	
Sabbaticals	223	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56,664.64	\$56,664.64	100.00%	Employees on Sabbatical Leave	
		\$7,601,365.60	\$6,477,463.11	\$7,130,721.55	\$7,172,175.16	\$7,632,745.43	\$8,426,729.45	\$825,363.85	9.79%		
Operations											
Student Transportation	311	\$1,990,848.48	\$2,046,153.58	\$2,128,437.74	\$2,257,157.60	\$2,675,589.58	\$2,549,001.46	\$558,152.98	21.90%	Day transportation & monitors-Regular & SpEd-Durham only	
Food Service	312	\$1,183,776.83	\$1,356,966.00	\$1,582,542.39	\$1,725,857.82	\$1,930,772.55	\$2,034,306.76	\$850,529.93	41.81%	Breakfast & Lunch Operations	
Safety	313	\$102,516.30	\$131,277.60	\$198,661.02	\$203,209.66	\$124,773.00	\$94,470.06	-\$8,046.24	-8.52%	Crossing Guards Salaries & Benefits	
Bldg. Upkeep, Utilities, Maint.	321	\$4,195,189.74	\$4,220,524.18	\$3,848,128.72	\$4,038,877.80	\$4,033,919.93	\$4,329,874.91	\$134,685.17	3.11%	Includes Utilities, Sodexo Contract, & Maint.	
Data Processing	331	\$391,315.49	\$405,537.72	\$383,933.71	\$504,126.43	\$593,621.93	\$678,906.60	\$287,591.11	42.36%	Includes Technology Salaries & supplies	
Business Operations	332	\$511,308.80	\$555,228.94	\$521,714.81	\$622,192.80	\$1,506,070.00	\$764,514.07	\$253,205.27	33.12%	Includes office staffing & supplies, lease payments	
Workers Comp & Unemployment	000	\$424,187.62	\$315,668.32	\$225,720.93	\$212,795.90	\$208,950.62	\$139,209.35	-\$284,978.27	-204.71%	W/C Premium & actual unemployment claims	
		\$8,799,143.26	\$9,031,356.34	\$8,889,139.32	\$9,564,218.01	\$11,073,697.61	\$10,590,283.21	\$1,791,139.95	16.91%		
Other Commitments											
Pass Through-Charter School Tuitions	431	\$279,164.54	\$626,994.35	\$1,150,862.61	\$1,669,550.19	\$2,180,742.63	\$2,492,723.51	\$2,213,558.97	88.80%	Charter School Tuitions	
Pass Through-Special Education Tuitions	431	\$1,560,914.04	\$1,690,206.47	\$1,887,536.90	\$1,417,627.65	\$1,426,035.92	\$1,125,912.83	-\$435,001.21	-38.64%	Special Education Tuitions	
Pass Through-Vocational Education Tuitions	431	\$265,716.00	\$317,162.17	\$353,689.15	\$360,907.59	\$259,770.61	\$229,136.41	-\$36,579.59	-15.96%	Vocational Education Tuitions	
Pass Through-Transportation -Out of District &	431	\$567,815.55	\$612,392.90	\$556,657.86	\$514,029.59	\$451,643.81	\$413,945.47	-\$153,870.08	-37.17%	Transportation for the above students & parent student transport	
Pass Through-Other	431						\$26,499.66	\$26,499.66	100.00%	Mercymount portion of grants , Non Public books, Tutors	
Capital Projects	422	\$71,893.00	\$68,597.00	\$241,435.94	\$487,061.14	\$541,502.89	\$1,460,638.05	\$1,388,745.05	95.08%	Building Improvements	
Claims & Settlements	441					\$9,999.00	\$0.00	\$0.00	0.00%	Claims & Settlements	
Retiree Benefits	432	\$546,555.13	\$353,378.78	\$676,541.91	\$217,381.65	\$63,795.04	\$54,057.16	-\$492,497.97	-91.07%	Blue Cross Claims by retirees	
		\$3,292,058.26	\$3,668,731.67	\$4,866,724.37	\$4,666,557.81	\$4,933,489.90	\$5,802,913.09	\$2,510,854.83	43.27%		
Leadership											
Principal & Asst. Principal	511	\$1,522,530.33	\$1,491,790.50	\$1,545,051.02	\$1,677,163.23	\$1,682,409.15	\$1,909,477.36	\$386,947.03	20.26%	All principals salaries & benefits	
School Office	512	\$605,749.54	\$765,043.96	\$553,247.32	\$794,906.21	\$713,881.18	\$636,926.98	\$31,177.44	4.89%	School Secretaries & benefits, office supplies	
Deputies, Senior Administrator	521	\$721,292.35	\$566,846.26	\$701,814.21	\$675,184.39	\$374,790.14	\$554,230.75	-\$167,061.60	-30.14%	Asst. Supt SpEd Dir. & Deputy Salaries & Benefits, supplies etc.	
District Management	530	\$28,110.21	\$0.00	\$31,852.76	\$21,662.98	\$27,960.04	\$0.00	-\$28,110.21	0.00%	Grant Indirect Cost	
Superintendent & School Board	531	\$324,560.43	\$352,306.46	\$283,682.56	\$240,686.19	\$266,090.67	\$378,668.21	\$54,107.78	14.29%	Superintendent & Sch. Committee salary, benefits, travel etc.	
Legal	532	\$56,025.23	\$81,309.98	\$131,491.94	\$199,577.71	\$146,994.07	\$180,487.78	\$124,462.55	68.96%	Attorney salary & benefits, litigation etc.	
		\$3,258,268.09	\$3,257,297.16	\$3,247,139.81	\$3,609,180.71	\$3,212,125.25	\$3,659,791.08	\$401,522.99	10.97%		
TOTAL GENERAL FUND, GRANT, AND OTHER EXPENDITURES		\$53,011,514.57	\$51,314,950.21	\$55,414,226.89	\$56,579,009.32	\$58,133,371.28	\$59,742,610.70	\$6,731,096.13	11.27%		

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	Cumberland	Cumberland	Cumberland	Cumberland	Cumberland	Cumberland	Dollar Increase	Percentage Increase			
	Actual	Actual	Actual	Actual	Actual	Actual	2010 to 2015	2010 to 2015			
	2010	2011	2012	2013	2014	2015					
Expenses Not Included in CORE calculation:											
Pass Through-Charter School Tuitions	-\$279,164.54	-\$626,994.35	-\$1,150,862.61	-\$1,669,550.19	-\$2,180,742.63	-\$2,476,975.51	-\$2,197,810.97	88.73%			
Total Cost of Teacher Retirement	-\$2,680,716.11	-\$2,849,331.28	-\$3,273,968.81	-\$3,712,673.62	-\$3,867,098.64	-\$4,307,537.25	-\$1,626,821.14	37.77%			
Bldg. Upkeep, Utilities, & Maintenance (Includes Sal & Fringes)	-\$4,195,189.74	-\$4,220,524.18	-\$3,848,128.72	-\$4,039,163.80	-\$4,002,860.81	-\$5,740,596.32	-\$1,545,406.58	26.92%			
Expenditures Funded by Federal Funds	ARRA \$945,095.96	\$560,114.80	\$46,539.41	\$0.00	\$0.00	\$0.00	-\$945,095.96	0.00%			
Food Service	-\$1,189,079.30	-\$1,356,966.00	-\$1,582,542.39	-\$1,725,857.82	-\$1,884,760.10	-\$2,030,845.86	-\$841,766.56	41.45%			
Transportation In-District	-\$1,990,848.48	-\$2,046,153.58	-\$1,864,481.99	-\$2,243,119.99	-\$2,725,466.20	-\$2,485,236.21	-\$494,387.73	19.89%			
Dues & Fees for Professional Organizations	-\$27,000.26	-\$28,282.00	-\$37,415.00	-\$36,386.85	-\$42,887.95	-\$33,388.00	-\$6,387.74	19.13%			
Miscellaneous Expense	\$0.00	-\$114.44	-\$459.12	-\$141.11	-\$210.00	-\$492.33	-\$492.33	100.00%			
Group Home Aid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%			
Admin. Staff in Service training	-\$4,661.20	\$0.00	-\$6,140.99		-\$6,800.00	\$0.00	\$4,661.20	0.00%			
School Admin. Office Supplies , etc.	-\$7,878.95	-\$6,879.69	-\$7,465.68	-\$2,394.51	-\$4,154.10	-\$2,344.95	\$5,534.00	-236.00%			
Enterprise Fund Activity	-\$6,492.74	-\$7,390.34	-\$3,736.70	\$0.00	\$0.00	\$0.00	\$6,492.74	0.00%			
Safety	-\$102,516.30	-\$131,277.60	-\$198,661.02	-\$167,392.10	-\$184,022.50	-\$94,470.06	\$8,046.24	-8.52%			
Non-Public Textbooks	-\$15,178.98	-\$6,987.75	-\$16,424.28	-\$10,362.20	-\$4,351.04	-\$2,649.05	\$12,529.93	-473.00%			
Pass Through-Vocational Education Tuitions	-\$265,716.00	-\$317,162.17	-\$353,689.15	-\$360,907.59	-\$259,770.61	-\$244,884.41	\$20,831.59	-8.51%			
Consultants	-\$41,397.34	-\$4,750.00	-\$940.09		-\$1,787.50	-\$2,960.00	\$38,437.34	-1298.56%			
Pass Through-Transportation -Out of District & Other	-\$567,815.55	-\$612,392.90	-\$556,657.86	-\$493,315.68	-\$455,453.81	-\$413,945.47	\$153,870.08	-37.17%			
Pass Through-Special Education Tuitions	-\$1,560,914.04	-\$1,690,206.47	-\$1,887,536.90	-\$1,417,627.65	-\$1,392,044.88	-\$1,125,912.83	\$435,001.21	-38.64%			
Retiree Benefits	-\$546,555.13	-\$353,378.78	-\$676,541.91	-\$217,381.65	-\$63,795.04	-\$54,057.16	\$492,497.97	-911.07%			
Expenditures Funded by Federal Funds	-\$3,104,915.27	-\$3,098,107.92	-\$3,359,841.24	-\$2,232,117.68	-\$2,007,628.01	-\$1,800,814.31	\$1,304,100.96	-72.42%			
	-\$15,640,943.97	-\$16,796,784.65	-\$18,778,955.05	-\$18,328,392.44	-\$19,083,833.82	-\$20,817,109.72	-\$5,176,165.75				
Net Amount Available for CORE Calculation	\$37,370,570.60	\$34,518,165.56	\$36,635,271.84	\$38,250,616.88	\$39,049,537.46	\$38,925,500.98	\$1,554,930.38	4.16%			
Town Allocation	36,202,000.00	35,840,000.00	36,202,000.00	37,202,000.00	38,690,000.00	39,587,000.00					
Non-Core Expenses	-\$15,640,943.97	-\$16,796,784.65	-\$18,778,955.05	-\$18,328,392.44	-\$19,083,833.82	-\$20,817,109.72					
Town Amount Available for CORE Expenditures	\$20,561,056.03	\$19,043,215.35	\$17,423,044.95	\$18,873,607.56	\$19,606,166.18	\$18,769,890.28					
Core Expenditures As A Percentage Of Total Expenditures	70.50%	67.27%	66.11%	67.61%	67.17%	65.16%					