

SOUTHERN BERKSHIRE REGIONAL SCHOOL DISTRICT
 FY19 PROPOSED BUDGET
 for SCHOOL COMMITTEE ADOPTION, MARCH 15, 2018

| EXPENDITURES, BY FUNCTIONAL AREA | FY15 ACTUAL | FY16 ACTUAL | FY17 ACTUAL | FY18 BUDGET | FY19 BUDGET | CHANGE, FY18 TO FY19 |
|--|-------------|-------------|-------------|-------------|-------------|----------------------|
| 0000 - UNDESIGNATED | - | - | - | 78,000 | 200,000 | 122,000 |
| ADMINISTRATION | 540,509 | 626,195 | 587,707 | 636,474 | 659,395 | 22,921 |
| INSTRUCTIONAL LEADERSHIP | 916,737 | 955,072 | 983,259 | 1,016,174 | 1,044,131 | 27,957 |
| CLASSROOM AND SPECIALIST TEACHERS | 3,864,308 | 3,931,239 | 4,143,759 | 3,866,350 | 4,237,874 | 371,524 |
| OTHER TEACHING SERVICES | 1,122,047 | 1,117,737 | 1,317,423 | 1,338,135 | 1,387,972 | 49,838 |
| PROFESSIONAL DEVELOPMENT | 124,283 | 99,527 | 104,018 | 105,386 | 116,229 | 10,843 |
| INSTRUCTIONAL MATERIALS, EQUIPMENT, TECHNOLOGY | 187,150 | 243,276 | 236,951 | 287,972 | 340,956 | 52,984 |
| GUIDANCE, COUNSELING AND TESTING | 425,185 | 452,825 | 438,795 | 490,924 | 486,938 | (3,986) |
| PUPIL SERVICES | 1,658,482 | 1,700,202 | 1,683,276 | 1,902,358 | 1,830,014 | (72,344) |
| OPERATIONS AND MAINTENANCE | 1,224,706 | 1,026,935 | 1,134,018 | 1,052,084 | 1,134,017 | 81,933 |
| RETIREMENT, SEPARATION AND INSURANCE COSTS | 3,174,603 | 3,407,056 | 3,692,863 | 3,873,971 | 3,869,427 | (4,544) |
| LEASES, OTHER FIXED CHARGES | 51,309 | 85,613 | 110,858 | 120,880 | 96,579 | (24,301) |
| COMMUNITY SERVICES | - | 29 | 5 | 5 | - | (5) |
| ASSET ACQUISITION (CAPITAL) | 452,179 | 360,553 | 326,459 | 390,000 | 358,461 | (31,539) |
| LONG-TERM DEBT - PRINCIPAL AND INTEREST | - | - | - | 430,000 | 273,017 | (156,983) |
| TUITION EXPENSE | 840,039 | 777,019 | 548,689 | 778,000 | 655,000 | (123,000) |
| TOTAL EXPENDITURES | 14,581,536 | 14,783,279 | 15,308,079 | 16,366,713 | 16,690,011 | 323,298 |

| | |
|---------------------------------------|-------------------|
| FY19 ASSESSMENTS | |
| OPERATING | 12,175,107 |
| TRANSPORTATION | 771,263 |
| OPERATING & TRANSPORTATION | 12,946,370 |
| CAPITAL (NON-BOND) | 358,461 |
| CAPITAL - BOND | 273,017 |
| GRAND TOTAL | 13,577,848 |

| | |
|---------------------------------------|-------------------|
| FY19 BUDGET | |
| OPERATING | 14,744,965 |
| TRANSPORTATION | 1,313,568 |
| OPERATING & TRANSPORTATION | 16,058,533 |
| CAPITAL (NON-BOND) | 358,461 |
| CAPITAL - BOND | 273,017 |
| GRAND TOTAL | 16,690,011 |

| REVENUES | FY15 ACTUAL | FY16 ACTUAL | FY17 ACTUAL | FY18 BUDGET | FY19 BUDGET | CHANGE, FY18 TO FY19 |
|--|---------------|---------------|---------------|---------------|---------------|----------------------|
| E-RATE REVENUE | \$ - | \$ 8,694 | \$ - | \$ - | \$ - | \$ - |
| TUITION - REGULAR | \$ 150,156 | \$ 112,696 | \$ 69,946 | \$ 48,000 | \$ 18,000 | \$ (30,000) |
| STATE- CHAPTER 70 DISTRIBUTION | \$ 1,869,289 | \$ 1,888,246 | \$ 1,927,571 | \$ 1,947,431 | \$ 1,960,311 | \$ 12,880 |
| CHARTER SCHOOL REIMBURSEMENT | \$ 107 | \$ - | \$ - | \$ - | \$ - | \$ - |
| STATE-CHAPER 71 TRANSPORTATION REIMBURSEMENT | \$ 428,500 | \$ 568,200 | \$ 633,365 | \$ 586,476 | \$ 542,305 | \$ (44,171) |
| STATE-MEDICAID REIMBURSEMENTS | \$ 93,606 | \$ 201,783 | \$ 140,163 | \$ 100,000 | \$ 120,000 | \$ 20,000 |
| ASSESSMENTS - OPERATING AND TRANSPORTATION | \$ 11,647,944 | \$ 11,652,072 | \$ 12,116,719 | \$ 12,356,806 | \$ 12,946,370 | \$ 589,564 |
| ASSESSMENTS - CAPITAL | \$ 402,500 | \$ 385,406 | \$ 484,735 | \$ 390,000 | \$ 358,461 | \$ (31,539) |
| ASSESSMENTS - ROOF/BOILER/SPRINKLER PROJECT | \$ - | \$ - | \$ - | \$ 430,000 | \$ 273,017 | \$ (156,983) |
| EARNINGS ON INVESTMENTS | \$ 6,249 | \$ 9,181 | \$ 6,510 | \$ 7,000 | \$ 7,000 | \$ - |
| LOCAL - OTHER | \$ 3,135 | \$ 5,915 | \$ 446 | \$ 300 | \$ 300 | \$ - |
| COMMUNITY SERVICE | \$ - | \$ 31 | \$ - | \$ - | \$ - | \$ - |
| P-CARD REBATES | \$ 481 | \$ 726 | \$ 486 | \$ 700 | \$ 700 | \$ - |
| TRANSFERS FROM E&D FUND | \$ 336,500 | \$ 540,120 | \$ 511,803 | \$ 500,000 | \$ 463,547 | \$ (36,453) |
| TRANSFERS FROM SPECIAL REVENUE | \$ 14,763 | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTALS | \$ 14,953,230 | \$ 15,373,069 | \$ 15,891,743 | \$ 16,366,713 | \$ 16,690,011 | \$ 323,298 |
| | | | | | | 1.98% |

EXPENDITURES, BY FUNCTION

| Description | FY15 ACTUAL | FY16 ACTUAL | FY17 ACTUAL | FY18 BUDGET | FY19 PROPOSED BUDGET | CHANGE, FY18 to FY19 |
|---|--------------|--------------|--------------|--------------|----------------------|----------------------|
| 000 CONTINGENCY | \$ - | \$ - | \$ - | \$ 78,000 | \$ 200,000 | \$ 122,000 156.4% |
| 000 UNDESIGNATED | \$ - | \$ - | \$ - | \$ 78,000 | \$ 200,000 | \$ 122,000 156.4% |
| 1110 SCHOOL COMMITTEE | \$ 25,861 | \$ 17,347 | \$ 21,560 | \$ 16,900 | \$ 13,700 | \$ (3,200) -18.9% |
| 1210 SUPERINTENDENT | \$ 204,365 | \$ 198,801 | \$ 185,018 | \$ 231,837 | \$ 234,405 | \$ 2,568 1.1% |
| 1230 OTHER DISTRICT ADMINISTRATION | \$ 10,950 | \$ 11,805 | \$ 6,606 | \$ 3,400 | \$ 1,500 | \$ (1,900) -55.9% |
| 1410 BUSINESS & FINANCE | \$ 217,146 | \$ 253,469 | \$ 241,413 | \$ 260,088 | \$ 269,352 | \$ 9,265 3.6% |
| 1420 HUMAN RESOURCES | \$ 38,833 | \$ 45,709 | \$ 43,530 | \$ 53,542 | \$ 50,938 | \$ (2,604) -4.9% |
| 1430 LEGAL SERVICES | \$ 43,354 | \$ 72,765 | \$ 65,943 | \$ 45,000 | \$ 61,000 | \$ 16,000 35.6% |
| 1450 INFORMATION MANAGEMENT & TECHNOLOGY ADMINISTRATION | \$ 540,509 | \$ 626,195 | \$ 587,707 | \$ 636,474 | \$ 659,395 | \$ 22,921 3.6% |
| 2110 CURRICULUM DIRECTORS | \$ 166,220 | \$ 222,192 | \$ 238,722 | \$ 233,949 | \$ 241,056 | \$ 7,107 3.0% |
| 2210 SCHOOL PRINCIPALS/BUILDING LEADERSHIP | \$ 511,920 | \$ 541,190 | \$ 545,772 | \$ 596,138 | \$ 602,265 | \$ 6,127 1.0% |
| 2220 CURRICULUM LEADERS | \$ 89,222 | \$ 47,530 | \$ 46,247 | \$ 48,780 | \$ 50,875 | \$ 2,095 4.3% |
| 2250 BUILDING TECHNOLOGY | \$ 149,376 | \$ 144,160 | \$ 152,518 | \$ 137,308 | \$ 149,936 | \$ 12,628 9.2% |
| INSTRUCTIONAL LEADERSHIP | \$ 916,737 | \$ 955,072 | \$ 983,259 | \$ 1,016,174 | \$ 1,044,131 | \$ 27,957 2.8% |
| 2305 CLASSROOM TEACHERS | \$ 2,986,631 | \$ 2,937,656 | \$ 3,151,810 | \$ 2,734,783 | \$ 3,168,953 | \$ 434,170 15.9% |
| 2310 TEACHER SPECIALISTS | \$ 877,677 | \$ 993,584 | \$ 991,949 | \$ 1,131,567 | \$ 1,068,921 | \$ (62,646) -5.5% |
| CLASSROOM AND SPECIALIST TEACHERS | \$ 3,864,308 | \$ 3,931,240 | \$ 4,143,759 | \$ 3,866,350 | \$ 4,237,874 | \$ 371,524 9.6% |
| 2315 TEAM LEADERS | \$ 980 | \$ 2,171 | \$ 2,324 | \$ 2,400 | \$ 2,400 | \$ - 0.0% |
| 2320 MEDICAL/THERAPEUTIC | \$ 170,125 | \$ 146,349 | \$ 139,868 | \$ 159,149 | \$ 158,049 | \$ (1,100) -0.7% |
| 2325 SUBSTITUTES | \$ 188,756 | \$ 161,943 | \$ 159,515 | \$ 147,985 | \$ 147,985 | \$ - 0.0% |
| 2330 EDUCATIONAL SUPPORT PERSONNEL (PARAPROFESSIONALS/ESPS) | \$ 639,511 | \$ 677,133 | \$ 879,307 | \$ 885,629 | \$ 932,994 | \$ 47,365 5.3% |
| 2340 LIBRARY/MEDIA | \$ 122,676 | \$ 130,142 | \$ 136,409 | \$ 142,972 | \$ 146,545 | \$ 3,573 2.5% |
| OTHER TEACHING SERVICES | \$ 1,122,047 | \$ 1,117,737 | \$ 1,317,423 | \$ 1,338,135 | \$ 1,387,972 | \$ 49,838 3.7% |
| 235x PROFESSIONAL DEVELOPMENT | \$ 124,283 | \$ 100,006 | \$ 104,018 | \$ 105,386 | \$ 116,229 | \$ 10,843 10.3% |
| PROFESSIONAL DEVELOPMENT | \$ 124,283 | \$ 100,006 | \$ 104,018 | \$ 105,386 | \$ 116,229 | \$ 10,843 10.3% |
| 2410 TEXTBOOKS | \$ 18,439 | \$ 19,034 | \$ 28,058 | \$ 17,750 | \$ 37,845 | \$ 20,095 113.2% |
| 2415 INSTRUCTIONAL MATERIALS | \$ 68,077 | \$ 69,685 | \$ 49,725 | \$ 100,527 | \$ 120,642 | \$ 20,115 20.0% |
| 2430 GENERAL SUPPLIES | \$ 1,936 | \$ 1,438 | \$ 2,909 | \$ 7,450 | \$ 4,100 | \$ (3,350) -45.0% |
| 2440 OTHER INSTRUCTIONAL SERVICES | \$ 52,991 | \$ 47,400 | \$ 40,244 | \$ 41,470 | \$ 44,675 | \$ 3,205 7.7% |
| 2451 CLASSROOM INSTRUCTIONAL TECHNOLOGY | \$ 36,322 | \$ 53,477 | \$ 69,491 | \$ 66,615 | \$ 77,275 | \$ 10,660 16.0% |
| 2455 INSTRUCTIONAL SOFTWARE | \$ 8,701 | \$ 8,698 | \$ 12,698 | \$ 6,750 | \$ 6,750 | \$ - 0.0% |
| INSTRUCTIONAL MATERIALS, EQUIPMENT, TECHNOLOGY | \$ 187,149 | \$ 242,797 | \$ 236,951 | \$ 287,972 | \$ 340,956 | \$ 52,984 18.4% |
| 2710 GUIDANCE/COUNSELING | \$ 302,538 | \$ 329,229 | \$ 347,642 | \$ 399,203 | \$ 392,773 | \$ (6,430) -1.6% |
| 2720 TESTING AND ASSESSMENT | \$ 8,203 | \$ 4,848 | \$ 3,809 | \$ 4,000 | \$ 4,294 | \$ 294 7.4% |
| 2800 PSYCHOLOGIST SERVICES | \$ 114,444 | \$ 118,749 | \$ 87,344 | \$ 87,721 | \$ 89,871 | \$ 2,150 2.5% |
| GUIDANCE, COUNSELING AND TESTING | \$ 425,185 | \$ 452,825 | \$ 438,795 | \$ 490,924 | \$ 486,938 | \$ (3,986) -0.8% |
| 3200 SCHOOL HEALTH SERVICES | \$ 151,526 | \$ 134,817 | \$ 144,427 | \$ 144,899 | \$ 140,696 | \$ (4,203) -2.9% |
| 3300 TRANSPORTATION SERVICES | \$ 1,185,209 | \$ 1,045,187 | \$ 1,211,043 | \$ 1,366,516 | \$ 1,313,568 | \$ (52,948) -3.9% |
| 3400 FOOD SERVICES | \$ 56,323 | \$ 238,076 | \$ 57,163 | \$ 63,357 | \$ 41,637 | \$ (21,720) -34.3% |
| 3510 ATHLETICS | \$ 154,063 | \$ 154,131 | \$ 147,835 | \$ 187,500 | \$ 188,830 | \$ 1,330 0.7% |
| 3520 OTHER STUDENT ACTIVITIES | \$ 73,854 | \$ 89,192 | \$ 81,784 | \$ 91,224 | \$ 91,425 | \$ 201 0.2% |
| 3600 SECURITY | \$ 37,508 | \$ 38,798 | \$ 41,074 | \$ 48,862 | \$ 53,858 | \$ 4,996 10.2% |
| PUPIL SERVICES | \$ 1,658,482 | \$ 1,700,201 | \$ 1,683,276 | \$ 1,902,358 | \$ 1,830,014 | \$ (72,344) -3.8% |

| Description | FY19 PROPOSED | | | | | CHANGE, FY18 to FY19 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|
| | FY15 ACTUAL | FY16 ACTUAL | FY17 ACTUAL | FY18 BUDGET | BUDGET | |
| 4110 CUSTODIAL SERVICES | \$ 410,284 | \$ 401,044 | \$ 411,796 | \$ 417,852 | \$ 438,026 | \$ 20,174 4.8% |
| 4120 HEATING OF BUILDINGS | \$ 233,703 | \$ 114,436 | \$ 150,515 | \$ 126,612 | \$ 148,450 | \$ 21,838 17.2% |
| 4130 UTILITY SERVICES | \$ 181,359 | \$ 226,468 | \$ 247,353 | \$ 225,422 | \$ 260,773 | \$ 35,351 15.7% |
| 4210 MAINTENANCE OF GROUNDS | \$ 209,623 | \$ 190,862 | \$ 199,305 | \$ 172,565 | \$ 88,335 | \$ (84,230) -48.8% |
| 4220 MAINTENANCE OF BUILDINGS | \$ 57,564 | \$ 42,322 | \$ 53,338 | \$ 57,775 | \$ 136,969 | \$ 79,194 137.1% |
| 4230 MAINTENANCE OF EQUIPMENT | \$ 31,996 | \$ 32,424 | \$ 36,953 | \$ 36,562 | \$ 43,500 | \$ 6,938 19.0% |
| 44xx NETWORKING, TELECOMMUNICATIONS, TECHNOLOGY MAINTENANCE OPERATIONS AND MAINTENANCE | \$ 100,176 | \$ 19,381 | \$ 34,757 | \$ 15,296 | \$ 17,964 | \$ 2,668 17.4% |
| | \$ 1,224,706 | \$ 1,026,935 | \$ 1,134,018 | \$ 1,052,084 | \$ 1,134,017 | \$ 81,933 7.8% |
| 5100 EMPLOYER RETIREMENT CONTRIBUTIONS | \$ 393,519 | \$ 405,512 | \$ 422,262 | \$ 448,903 | \$ 463,669 | \$ 14,766 3.3% |
| 5150 EMPLOYEE SEPARATION COSTS | \$ - | \$ 12,513 | \$ 44,088 | \$ 23,000 | \$ 10,000 | \$ (13,000) -56.5% |
| 5200 INSURANCE - ACTIVE EMPLOYEES | \$ 2,068,385 | \$ 2,190,610 | \$ 2,453,904 | \$ 2,634,568 | \$ 2,627,758 | \$ (6,810) -0.3% |
| 5250 INSURANCE - RETIRED EMPLOYEES | \$ 670,827 | \$ 753,695 | \$ 726,717 | \$ 719,500 | \$ 720,000 | \$ 500 0.1% |
| 5260 INSURANCE - OTHER NON-EMPLOYEE RETIREMENT, SEPARATION AND INSURANCE COSTS | \$ 41,871 | \$ 44,727 | \$ 45,892 | \$ 48,000 | \$ 48,000 | \$ - 0.0% |
| | \$ 3,174,603 | \$ 3,407,056 | \$ 3,692,863 | \$ 3,873,971 | \$ 3,869,427 | \$ (4,544) -0.1% |
| 5300 RENTAL/LEASE EQUIPMENT | \$ 51,309 | \$ 51,765 | \$ 77,398 | \$ 85,200 | \$ 85,579 | \$ 379 0.4% |
| 5450 SHORT-TERM INTEREST - BANKS | \$ - | \$ 22,575 | \$ 26,452 | \$ 26,250 | \$ - | \$ (26,250) -100.0% |
| 5500 OTHER FIXED CHARGES | \$ - | \$ 11,273 | \$ 7,008 | \$ 9,430 | \$ 11,000 | \$ 1,570 16.6% |
| | \$ 51,309 | \$ 85,613 | \$ 110,858 | \$ 120,880 | \$ 96,579 | \$ (24,301) -20.1% |
| 6200 COMMUNITY SERVICE | \$ - | \$ 29 | \$ 5 | \$ 5 | \$ - | \$ (5) -100.0% |
| COMMUNITY SERVICES | \$ - | \$ 29 | \$ 5 | \$ 5 | \$ - | \$ (5) -100.0% |
| 7xxx ASSET ACQUISITION AND IMPROVEMENTS | \$ 452,179 | \$ 360,553 | \$ 326,459 | \$ 390,000 | \$ 358,461 | \$ (31,539) -8.1% |
| ASSET ACQUISITION (CAPITAL) | \$ 452,179 | \$ 360,553 | \$ 326,459 | \$ 390,000 | \$ 358,461 | \$ (31,539) -8.1% |
| 8100 DEBT RETIREMENT - SCHOOL CONSTRUCTION | \$ - | \$ - | \$ - | \$ 280,000 | \$ 146,667 | \$ (133,333) -47.6% |
| 8200 LONG-TERM DEBT - INTEREST | \$ - | \$ - | \$ - | \$ 150,000 | \$ 126,350 | \$ (23,650) -15.8% |
| LONG-TERM DEBT | \$ - | \$ - | \$ - | \$ 430,000 | \$ 273,017 | \$ (156,983) -36.5% |
| 9100 TUITION TO MA PUBLIC SCHOOLS | \$ - | \$ 405 | \$ - | \$ - | \$ - | \$ - 0.0% |
| 9100 SCHOOL CHOICE TUITION EXPENSE | \$ 689,513 | \$ 600,232 | \$ 548,689 | \$ 580,000 | \$ 555,000 | \$ (25,000) -4.3% |
| 9200 OUT-OF-STATE TUITION | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - 0.0% |
| 9300 TUITION TO MA PRIVATE SCHOOLS | \$ 150,526 | \$ 176,382 | \$ - | \$ 198,000 | \$ 100,000 | \$ (98,000) -49.5% |
| TUITION EXPENSE | \$ 840,039 | \$ 777,019 | \$ 548,689 | \$ 778,000 | \$ 655,000 | \$ (123,000) -15.8% |
| TOTAL - OPERATING, TRANSP & CAPITAL (including Roof/Boiler Bond) | \$ 14,581,536 | \$ 14,783,279 | \$ 15,308,079 | \$ 16,366,713 | \$ 16,690,011 | \$ 323,298 1.98% |