

**THE SOUTHERN BERKSHIRE  
REGIONAL SCHOOL DISTRICT  
FY19 BUDGET**

**AS ADOPTED  
MARCH 15, 2018**



**TOWN MEETING INFORMATIONAL BOOKLET  
MAY 2018**

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## SOUTHERN BERKSHIRE REGIONAL SCHOOL DISTRICT

April 26, 2018

Fellow Citizens of Alford, Egremont, Monterey, New Marlborough and Sheffield:

**Beth Regulbuto**

*Superintendent*

**Christine Regan**

*Business Administrator*

**E. Bonnie Silvers**

*School Committee Chair*

**Françoise Lartigue**

*School Committee Vice Chair*

*School Committee Members*

**Arthur J. Batacchi, Jr.**

**Marcella Bush**

**Maryellen Brown**

**H. Dennis Sears**

**Carl Stewart**

**David Travis**

On behalf of the Southern Berkshire Regional School District School Committee, I am writing to express our support for the FY19 District Budget and to encourage each of you to support the budget warrant items at your annual town meeting.

As you will see from the detailed report that follows, the district, based on anticipated revenue, is putting forward a budget that has an increase of only 1.98%. Throughout the year, open meetings of the Finance and Buildings, Grounds and Technology subcommittees of the School Committee were held and budget requests by all district divisions were presented. Facing the issue of decline in enrollment and rising fixed costs, coupled with pleas from several of our towns to respect their citizens' tight financial circumstances, many requests from departments that we believe fell into the "we would love to have this to enhance education" as opposed to the "we have to have this to deliver education" had to be rejected this year.

At the request of one of our member towns, the SC took action earlier this month to agree to serve as the convening body to examine the issue of how towns are assessed. As you can readily see from this report, fluctuations can be quite large based on a change of five or six students in one town. Only by vote of the towns to change the regional agreement can the method of assessment be altered. We hope to convene the first meeting of town representatives later in May and then step back as they work to establish a more equitable means of assessing towns for the cost of education. Naturally, both the School Committee and the district will gladly serve as resources to this committee.

We believe the SBRSD provides students with an excellent education and we know that this budget is mindful of both cost and providing high quality service.

Sincerely,

E. Bonnie Silvers,  
Chair  
SBRSD School Committee

## *Letter from the Superintendent of Schools*

The Southern Berkshire Regional School District is pleased to present its Annual Budget for Fiscal Year 2019. Shaped by input from key stakeholders, the proposal is approved by the Southern Berkshire Regional School Committee and is before you for consideration at the annual town meetings in all five communities. This \$16,690,011 budget supports our work throughout the 2018-2019 school year. It represents a 1.98% increase over the FY18 operating budget of \$16,366,713. I believe that the budget as presented supports the vision of the District, aligns resources with the goals of the School Committee and our District Improvement Plan, and sustains the commitment to providing educational excellence within our means.

More specifically, the FY19 Budget funds investments in the following strategic initiatives:

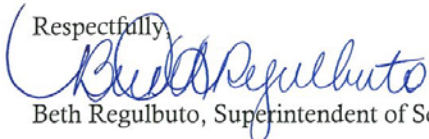
- Ensuring a rigorous program that retains and attracts students to the District
- Continuing to support teacher collaboration time to promote curriculum planning, renewal, development and alignment across all levels
- Programming that develops social and emotional learning and behavioral supports for all
- Continuing to evolve our network to support safety and wellness of the whole child
- Infusing technology into learning and developing technology safety/citizenship protocols
- Developing clear systems of accountability for staff and students with the goal of continuous growth/improvement
- Ensuring college readiness and alternative pathways to careers through involvement with businesses, community partnerships, mentoring and internship opportunities

To support allocations toward these strategic initiatives, the District has successfully identified guiding principles in the budget development process:

- Build a budget that is reflective of the District's Vision
- Based on District Improvement Goals
- To sustain the District's commitment to educational excellence
- To develop assessments that are manageable to the member towns
- To provide effective programming and staffing levels that foster continuous improvement in the most cost efficient manner
- To clearly communicate with all stakeholders
- To allocate resources strategically to create an aligned system Pre-K to 12
- To be proactive rather than reactive
- To make decisions and recommendations based on data and what is best for our students

As stated in Southern Berkshire Regional School District's Vision Statement, the District envisions "*a rigorous educational environment that prepares and inspires all students to be resilient, curious, and ethical global citizens who embrace the challenges of an ever-changing world through a commitment to our core values.*" By understanding the significant economic realities, and by continuing to create rigorous and relevant educational opportunities for students, I am confident that the District's FY19 Budget Proposal strives to bring our school community closer to achieving this vision.

Respectfully,



Beth Regalbuto, Superintendent of Schools

# FY19 BUDGET PROCESS

## THE STATE BUDGET PROCESS

Each year, the Governor of Massachusetts must propose the Commonwealth's budget for the following year by the 4<sup>th</sup> Wednesday in January. This preliminary budget is the basis upon which our annual budget is created. The Governor's budget is sent to the House Committee on Ways and Means. That committee reviews the budget, holds public hearings, and releases its own budget to the full House of Representatives. Once passed by the House, the budget goes to the Senate Committee on Ways and Means. The Senate goes through a similar process, which ends with the Senate sending its own proposed budget to the House Conference Committee. A Conference Committee budget is then developed and sent to the Governor for his approval. The Governor then signs the budget, vetoes parts of the budget, or vetoes the entire budget. A 2/3 vote in each chamber can override the Governor's veto(s). ***The House Ways and Means Committee released its budget on April 26<sup>th</sup>.*** The entire state budget process is typically completed sometime in June or July each year.

## BUDGET CALENDAR

October	Superintendent presents and School Committee votes to approve Superintendent's goals (annual action plan).  School Committee accepts October 1st enrollment report.
November	Finance Sub-Committee convenes to discuss general budget plan and direction for the upcoming fiscal year.
December	District Administration meets, along with Buildings, Grounds and Technology sub-committee, and compiles capital project lists.  Budget guidelines and budget request sheets are distributed to principals, directors and curriculum leaders.  Directors, principals and curriculum leaders submit their estimates of FY19 budget
January - February	Review and input initial PreK-12 educational budget plan worksheets  Meet to discuss development of figures, justification of new expenditures, proposed significant increases and long-term goals for buildings/programs  Central Office records estimated non-salary items as well as contracted salaries into the District budget.  Assemble key stakeholders for comprehensive input, analysis and discussion of financial short-term and long-term goals and plans for school district and member towns.  Submit preliminary draft budget to Finance Sub-Committee with estimated expenditures and estimated assessments to the towns  Post and hold a capital plan walk-through, with Town officials invited.

<p>January - February</p>	<p>Review and input initial PreK-12 educational budget plan worksheets</p> <p>Meet to discuss development of figures, justification of new expenditures, proposed significant increases and long-term goals for buildings/programs</p> <p>Central Office records estimated non-salary items as well as contracted salaries into the District budget.</p> <p>Assemble key stakeholders for comprehensive input, analysis and discussion of financial short-term and long-term goals and plans for school district and member towns.</p> <p>Submit preliminary draft budget to Finance Sub-Committee with estimated expenditures and estimated assessments to the towns</p> <p>Post and hold a capital plan walk-through, with Town officials invited.</p>
<p>January - June</p>	<p>Revenue estimates are received from the state via Cherry Sheet, Governor's Budget, House Budget, Senate Budget and Conference Committee Budget</p>
<p>February - March</p>	<p>Meet with appropriate town and District sub-committees as revenue figures materialize</p> <p>Revise expense and revenue estimates as necessary throughout period</p> <p>Present preliminary budget to town Finance Committees.</p> <p>The District must post a tentative operating budget in the town hall of each member town, publish it in a newspaper in general circulation in the district and provide copies to the chairman of the Board of Selectmen and chairman of the Finance Committee in each member town. Assuming the public hearing date to be March 8, 2018, and allowing for 2 weeks for above notifications (and not scheduling a meeting during February break), <b>tentative budget</b> will be voted on <b>February 15, 2018</b>. Post notifications as described above.</p> <p>School Committee must hold a <b>public hearing</b> no less than 5 days before the budget adoption. Assuming a budget adoption date of March 15, 2018, the public hearing will be held on <b>March 8, 2018</b> (no later than March 10, 2018).</p> <p>School Committee must <b>adopt the FY19 budget</b> at least 45 days prior to the first member town's annual town meeting. Assuming the first annual town meeting is May 1, 2018, budget adoption will be at the <b>March 15, 2018</b> School Committee meeting (no later than March 17, 2018).</p>
<p>April</p>	<p>Send <b>assessment letters</b> to the towns within 30 days of the budget adoption. Assuming an adoption date of March 15, 2018, assessments would be sent out by <b>April 13, 2018</b> (no later than April 14, 2018).</p>
<p>May</p>	<p>Alford, Egremont, Monterey, New Marlborough and Sheffield Town Meetings - public vote on SBRSD budget. Projection is that first town meeting would be held on May 1,</p> <p>Changes made and potential amendments voted until Governor signs final budget</p>
<p>June - July</p>	<p><b>Governor signs state budget</b></p> <p><b>School Committee votes amended budget if changes have been made. Assessment notifications would follow within 30 days of adoption of amended budget.</b></p>

# FY19 BUDGET OVERVIEW

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

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

<b>EXPENDITURES</b>	
FY18 BUDGET	\$ 16,366,713
FY19 BUDGET	<u>\$ 16,690,011</u>
DOLLAR INCREASE	\$ 323,298
PERCENTAGE INCREASE	1.98%

<b>ASSESSMENTS</b>	
FY18 ASSESSMENTS	\$ 13,176,806
FY19 ASSESSMENTS	<u>\$ 13,577,848</u>
DOLLAR INCREASE	\$ 401,042
PERCENTAGE INCREASE	3.04%

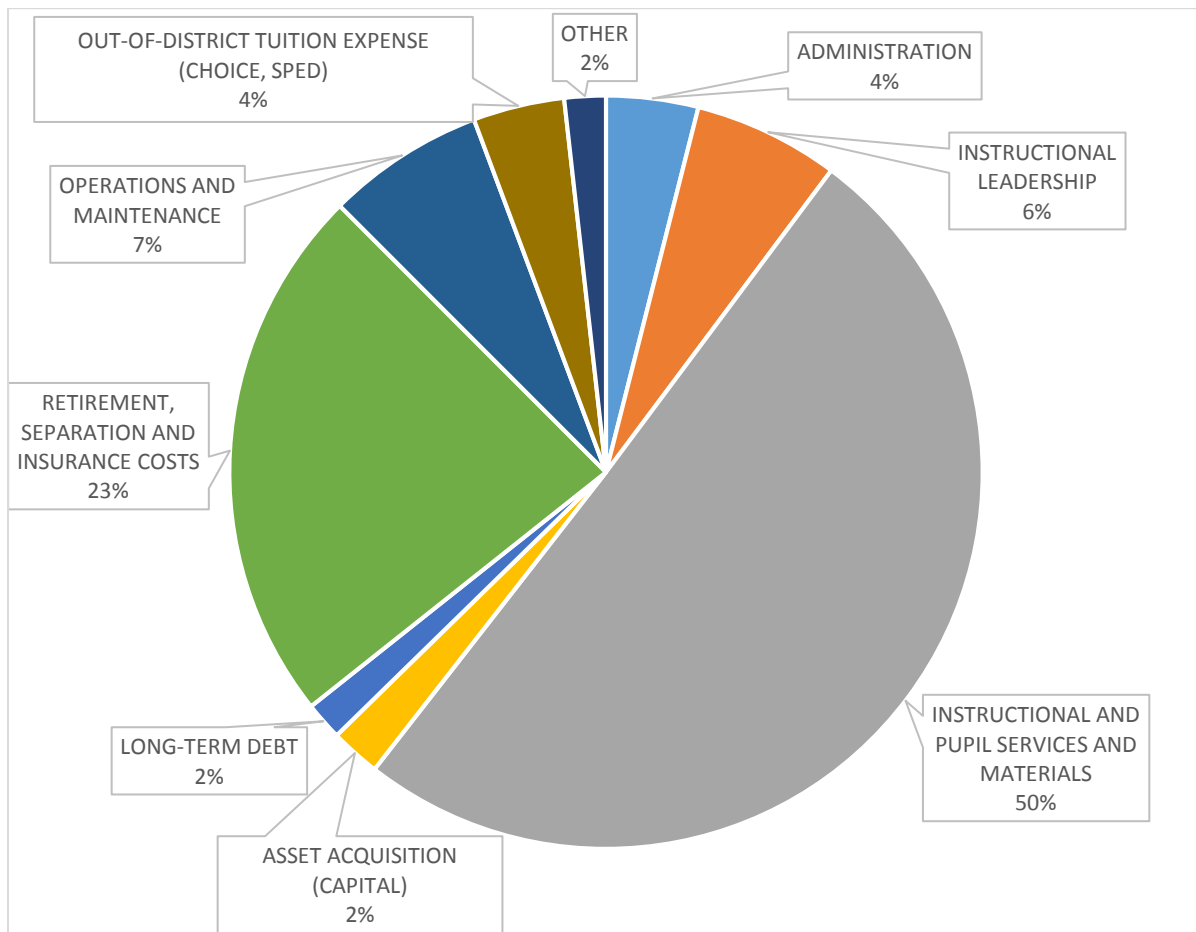
<b>REVENUES</b>	<b>FY18</b>	<b>FY19</b>	<b>CHANGE</b>	
CHAPTER 70	\$ 1,947,431	\$ 1,960,311	\$ 12,880	0.7%
CHAPTER 71 - TRANSPORTATION	\$ 586,476	\$ 542,305	\$ (44,171)	-7.5%
MEDICAID REIMBURSEMENT	\$ 100,000	\$ 120,000	\$ 20,000	20.0%
TOWN ASSESSMENTS	\$ 13,176,806	\$ 13,577,848	\$ 401,042	3.0%
EXCESS & DEFICIENCY FUND	\$ 500,000	\$ 463,547	\$ (36,453)	-7.3%
TUITION (OTHER THAN SCHOOL CHOICE)	\$ 48,000	\$ 18,000	\$ (30,000)	-62.5%
OTHER	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ -</u>	<u>0.0%</u>
	\$ 16,366,713	\$ 16,690,011	\$ 323,298	1.98%

**Note: The revenue and expenditure budgets (operating, transportation and capital) are increasing by a total of 1.98%. The assessments are increasing by 3.04%, as other offsetting revenue sources are projected to come in at lower levels in FY19 than in the current fiscal year, FY18.**



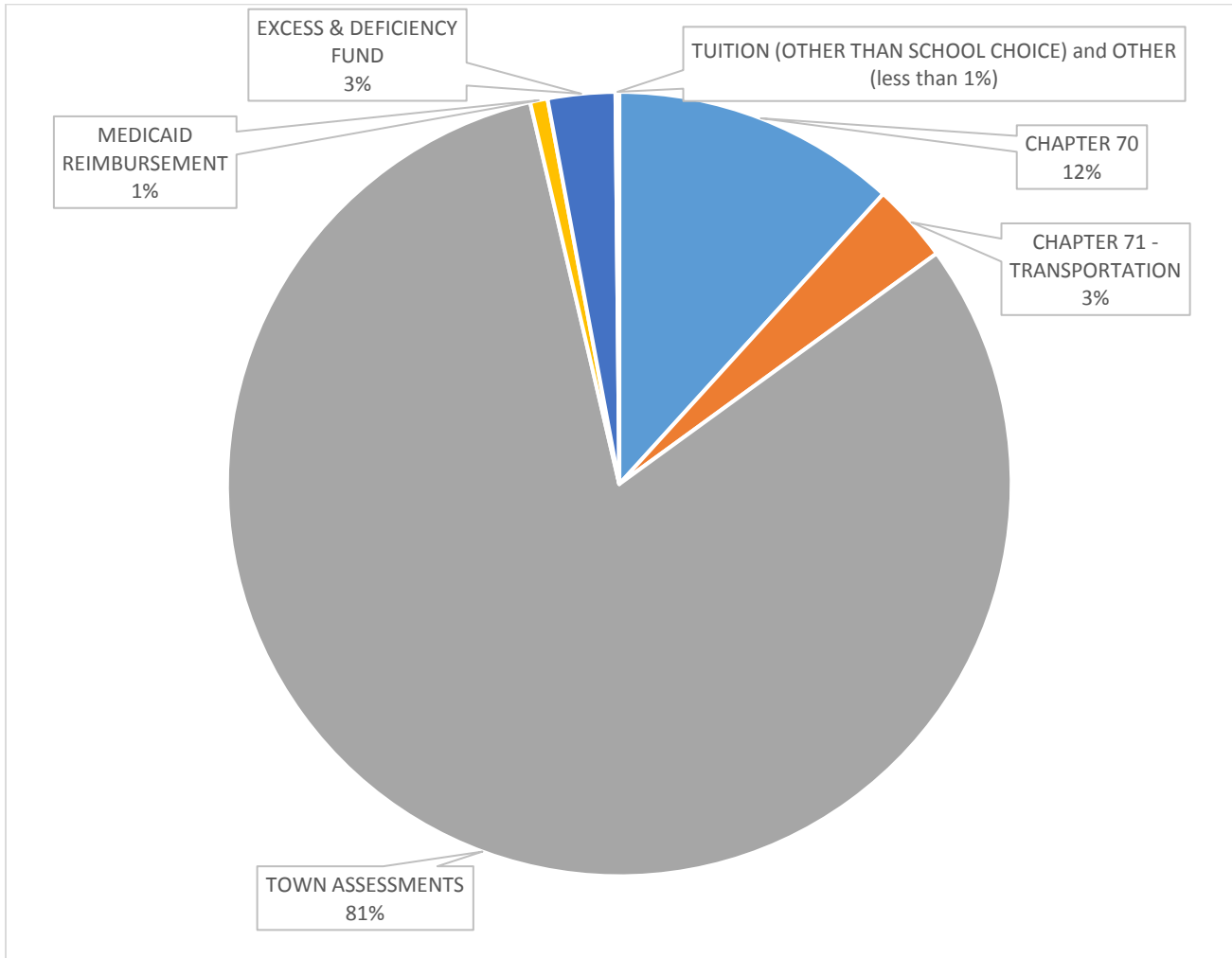
## EXPENDITURES

ADMINISTRATION	659,395
INSTRUCTIONAL LEADERSHIP	1,044,131
INSTRUCTIONAL SERVICES AND MATERIALS	6,569,969
PUPIL SERVICES	1,830,014
OPERATIONS AND MAINTENANCE	1,134,017
RETIREMENT, SEPARATION AND INSURANCE COSTS	3,869,427
ASSET ACQUISITION (CAPITAL)	358,461
LONG-TERM DEBT	273,017
OUT-OF-DISTRICT TUITION EXPENSE (CHOICE, SPED)	655,000
OTHER	296,579
<b>TOTAL</b>	<b>16,690,011</b>



**REVENUES**

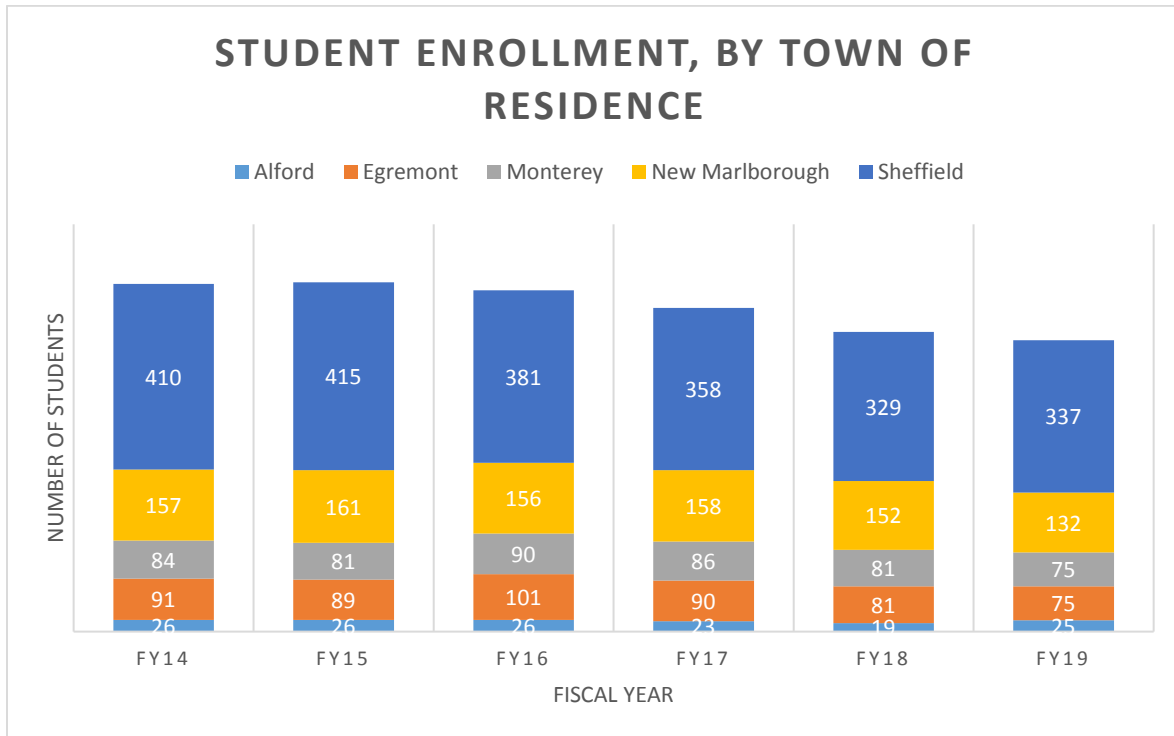
<b>REVENUES</b>	<b>FY19</b>	<b>%</b>
CHAPTER 70	\$ 1,960,311	11.7%
CHAPTER 71 - TRANSPORTATION	\$ 542,305	3.2%
MEDICAID REIMBURSEMENT	\$ 120,000	0.7%
TOWN ASSESSMENTS	\$ 13,577,848	81.4%
EXCESS & DEFICIENCY FUND	\$ 463,547	2.8%
TUITION (OTHER THAN SCHOOL CHOICE)	\$ 18,000	0.1%
OTHER	\$ 8,000	0.0%
	<u>\$ 16,690,011</u>	100.0%



# FY19 BUDGET ANALYSIS

## FIVE-YEAR HISTORICAL LOOK AT SBRSD ENROLLMENT AND ASSESSMENTS

A look at public school enrollment figures for students living within our five member towns shows a decrease of 18 students from FY18 to FY19, and a total decrease of 124 students from FY14 to FY19 (from 768 to 644 students). This represents a 2.7% decrease since FY18 and a 16.1% decrease since FY14. From FY18 to FY19, Alford and Sheffield are seeing an increase of 6 and 8 students, respectively, while Egremont, Monterey and New Marlborough are seeing decreases of -6, -6 and -20.

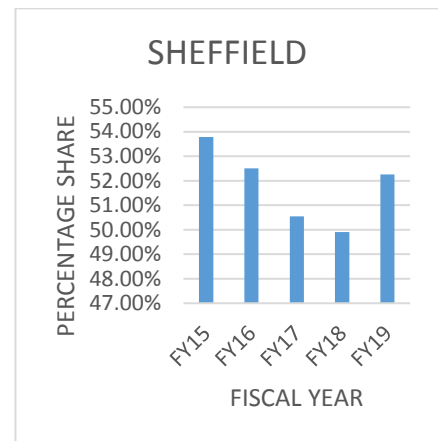
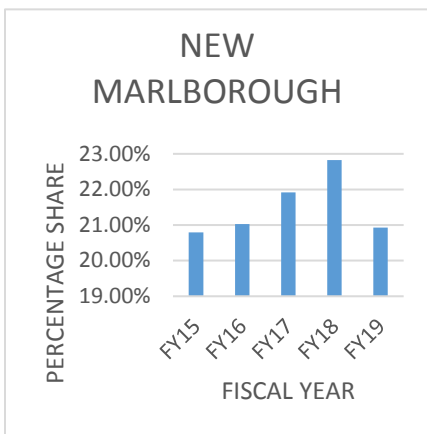
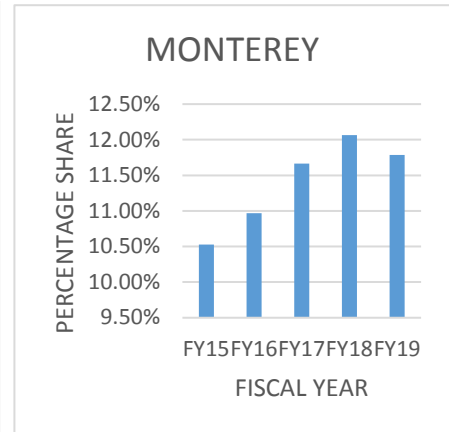
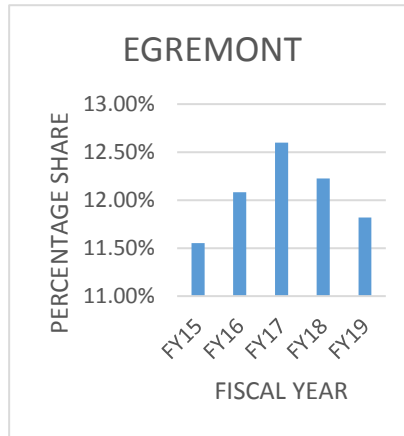
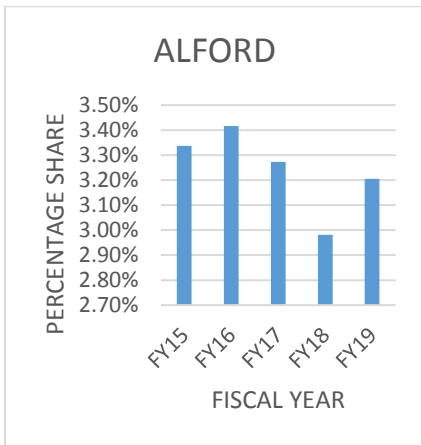


These changes in enrollment, along with implementation of the Chapter 70 funding formula, result in a change in the percentage share of our annual budget for which each town is responsible.

Each town’s share of the SBRSD operating and capital budgets, per the five-town regional agreement, is based on the minimum required contribution that is established by the Commonwealth of Massachusetts. Four main factors that affect this figure are:

- the number of students residing in each town who are being educated in public schools,
- each town’s property wealth (based on the town’s equalized valuation of its properties),
- each town’s income wealth (based on the total personal income reported to the Department of Revenue by Sheffield residents), and
- how far or close each town’s calculated preliminary minimum required contribution is to the state’s “target” contribution for that town

A look at each town's percentage share of the assessments from 2015 through 2019 shows the changes that occur annually.



As evidenced by the charts below, even a small percentage increase in the District budget can cause very significant shifts in a town's assessment from year to year. This makes it very difficult for the towns to anticipate or plan for upcoming changes in their assessments. For this reason, a committee is being established for town officials from the five member towns to examine the regional agreement in an effort to review options and to create an assessment method that will have fewer peaks and valleys from year to year.

Chart #1 below provides another look at the change in percentage shares for each of the member towns from FY15 through FY19.

	FY15	FY16	FY17	FY18	FY19	Change, FY18-FY19
<b>Chart # 1</b>	<b>\$ 12,050,444</b>	<b>\$ 12,037,478</b>	<b>\$ 12,738,283</b>	<b>\$ 13,176,806</b>	<b>\$ 13,577,848</b>	<b>\$ 401,042</b>
Alford	3.34%	3.42%	3.27%	2.98%	3.21%	0.2%
Egremont	11.55%	12.08%	12.60%	12.22%	11.82%	-0.4%
Monterey	10.53%	10.97%	11.67%	12.06%	11.79%	-0.3%
New Marl	20.80%	21.03%	21.92%	22.83%	20.93%	-1.9%
Sheffield	53.79%	52.51%	50.55%	49.90%	52.26%	2.4%
	100.00%	100.00%	100.00%	100.00%	100.00%	0.0%

Chart #2 shows the actual assessments based on the percentage shares in effect for each year, along with the change in dollar amount in each town's assessment from FY18 to FY19.

	FY15	FY16	FY17	FY18	FY19	Change, FY18-FY19
<b>Chart # 2</b>	<b>\$ 12,050,444</b>	<b>\$ 12,037,478</b>	<b>\$ 12,738,283</b>	<b>\$ 13,176,806</b>	<b>\$ 13,577,848</b>	<b>\$ 401,042</b>
Alford	402,198	411,300	416,972	392,858	435,265	\$ 42,407
Egremont	1,392,220	1,454,499	1,604,701	1,610,788	1,604,723	\$ (6,065)
Monterey	1,268,468	1,320,041	1,485,935	1,589,739	1,600,394	\$ 10,655
New Marl	2,505,998	2,531,301	2,791,613	3,008,071	2,841,454	\$ (166,617)
Sheffield	6,481,561	6,320,337	6,439,061	6,575,351	7,096,013	\$ 520,663
	12,050,444	12,037,478	12,738,283	13,176,806	13,577,848	401,042

Charts #3 and #4 show what the FY19 assessments *would have been* if the percentage share for each town did not change from FY18. Sheffield and New Marlborough are the extreme examples. If assessment percentage shares did not change, Sheffield would have seen a \$200,120 increase from FY18 to FY19 rather than the \$520,663 increase shown in Chart #2. New Marlborough would have seen a \$91,556 *increase* from FY18 to FY19, rather than the \$166,617 *decrease* shown above.

	FY19 Calculated Assessments	FY19 if at FY18 Calculated % Share	Variance
<b>Chart # 3</b>	<b>\$ 13,577,848</b>	<b>\$ 13,577,848</b>	<b>\$ 401,042</b>
Alford	435,265	404,813	\$ (30,451)
Egremont	1,604,723	1,659,811	\$ 55,088
Monterey	1,600,394	1,638,126	\$ 37,732
New Marl	2,841,454	3,099,627	\$ 258,174
Sheffield	7,096,013	6,775,471	\$ (320,542)
	13,577,848	13,577,848	-
	FY18 Current Assessments	FY19 if at FY18 Calculated % Share	Change, FY18-FY19
<b>Chart # 4</b>	<b>\$ 13,176,806</b>	<b>\$ 13,577,848</b>	<b>\$ 401,042</b>
Alford	392,858	404,813	\$ 11,955
Egremont	1,610,788	1,659,811	\$ 49,023
Monterey	1,589,739	1,638,126	\$ 48,387
New Marl	3,008,071	3,099,627	\$ 91,556
Sheffield	6,575,351	6,775,471	\$ 200,120
	13,176,806	13,577,848	401,042

## GENERAL FUND REVENUES

Revenues from federal and state grants, state aid, and local sources support the District's annual overall budget. The budget that towns are taxed on is the General Fund budget. The revenue sources used to support the General Fund budget from FY15 through the proposed FY19 budget are as follows:

	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Budget	FY19 Budget	FY19 vs FY18
TUITION - REGULAR	\$ 150,156	\$ 112,696	\$ 69,946	\$ 48,000	\$ 18,000	-63%
STATE- CHAPTER 70 DISTRIBUTION	\$ 1,869,289	\$ 1,888,246	\$ 1,927,571	\$ 1,947,431	\$ 1,960,311	0.7%
STATE-CHAPER 71 TRANSPORTATION REIMBURSEMENT	\$ 428,500	\$ 568,200	\$ 633,365	\$ 586,476	\$ 542,305	-7.5%
STATE-MEDICAID REIMBURSEMENTS	\$ 93,606	\$ 201,783	\$ 140,163	\$ 100,000	\$ 120,000	20.0%
ASSESSMENTS- OPERATING AND ANNUAL CAPITAL - ALFORD	\$ 402,196	\$ 411,300	\$ 412,493	\$ 380,037	\$ 426,513	
ASSESSMENTS - BOILER/ROOF PROJECT BOND - ALFORD				\$ 12,821	\$ 8,752	
	<u>\$ 402,196</u>	<u>\$ 411,300</u>	<u>\$ 412,493</u>	<u>\$ 392,858</u>	<u>\$ 435,265</u>	10.8%
ASSESSMENTS- OPERATING AND ANNUAL CAPITAL - EGREMONT	\$ 1,392,218	\$ 1,454,499	\$ 1,587,465	\$ 1,558,222	\$ 1,572,456	
ASSESSMENTS - BOILER/ROOF PROJECT BOND - EGREMONT				\$ 52,566	\$ 32,267	
	<u>\$ 1,392,218</u>	<u>\$ 1,454,499</u>	<u>\$ 1,587,465</u>	<u>\$ 1,610,787</u>	<u>\$ 1,604,723</u>	-0.4%
ASSESSMENTS- OPERATING AND ANNUAL CAPITAL - MONTEREY	\$ 1,268,476	\$ 1,320,041	\$ 1,469,974	\$ 1,537,862	\$ 1,568,214	
ASSESSMENTS - BOILER/ROOF PROJECT BOND - MONTEREY				\$ 51,877	\$ 32,180	
	<u>\$ 1,268,476</u>	<u>\$ 1,320,041</u>	<u>\$ 1,469,974</u>	<u>\$ 1,589,739</u>	<u>\$ 1,600,394</u>	0.7%
ASSESSMENTS- OPERATING AND ANNUAL CAPITAL - NEW MARLBOROUGH	\$ 2,505,997	\$ 2,531,301	\$ 2,761,626	\$ 2,909,910	\$ 2,784,319	
ASSESSMENTS - BOILER/ROOF PROJECT BOND - NEW MARLBOROUGH				\$ 98,161	\$ 57,135	
	<u>\$ 2,505,997</u>	<u>\$ 2,531,301</u>	<u>\$ 2,761,626</u>	<u>\$ 3,008,071</u>	<u>\$ 2,841,454</u>	-5.5%
ASSESSMENTS- OPERATING AND ANNUAL CAPITAL - SHEFFIELD	\$ 6,481,557	\$ 6,320,337	\$ 6,369,896	\$ 6,360,776	\$ 6,953,330	
ASSESSMENTS - BOILER/ROOF PROJECT BOND - SHEFFIELD				\$ 214,576	\$ 142,683	
	<u>\$ 6,481,557</u>	<u>\$ 6,320,337</u>	<u>\$ 6,369,896</u>	<u>\$ 6,575,352</u>	<u>\$ 7,096,013</u>	7.9%
TRANSFERS FROM E&D FUND	\$ 336,500	\$ 540,120	\$ 511,803	\$ 500,000	\$ 463,547	-7.3%
EARNINGS ON INVESTMENTS	\$ 6,249	\$ 9,181	\$ 6,510	\$ 7,000	\$ 7,000	0.0%
OTHER	\$ 18,487	\$ 15,366	\$ 932	\$ 1,000	\$ 1,000	0.0%
<b>TOTAL REVENUE</b>	<u><b>\$14,953,230</b></u>	<u><b>\$15,373,069</b></u>	<u><b>\$15,891,743</b></u>	<u><b>\$16,366,713</b></u>	<u><b>\$16,690,011</b></u>	<b>1.98%</b>

## INFORMATION ON GENERAL FUND REVENUES

### TUITION – REGULAR

This revenue has historically been revenue received from the Town of Mount Washington for students tuitioning in to this district. The number of students has decreased over the years, resulting in a projected reduction in revenue of \$30,000 from FY18 and \$132,156 from FY15.

### CHAPTER 70 STATE AID

With a decrease in enrollment and a resulting reduction in the “foundation budget” that the State calculates for each district each year, our increases in Chapter 70 funding have been minimal over a number of years. The increases that we have been receiving have been based solely on “minimum aid”, which in FY19 is calculated at \$20 per student, for a total of \$12,880, for a .7% increase from FY18 to FY19. Chapter 70 funding and increases from FY15 – FY19 are shown below. Our FY19 allocation is 4.87% higher than was our FY15 allocation.

CHAPTER 70 AID				
	TOTAL		Increase from Prior Year	
FY15	\$	1,869,289	\$	19,193 1.0%
FY16	\$	1,888,246	\$	18,957 1.0%
FY17	\$	1,927,571	\$	39,325 2.1%
FY18	\$	1,947,431	\$	19,860 1.0%
FY19 - PRELIMINARY	\$	1,960,311	\$	12,880 0.7%

### CHAPTER 71 REGIONAL TRANSPORTATION REIMBURSEMENT

Regional transportation reimbursements from the state are calculated on the prior year’s expenditures. Regular transportation costs for children who live at least 1.5 miles away from the school are the only costs eligible for reimbursement. We are not reimbursed for special transportation for students whose individual education plans required transportation or for school choice transportation. The FY19 projection was calculated at a 68% reimbursement rate of anticipated eligible costs. This figure could change when the final reimbursement rate is established.

### MEDICAID REIMBURSEMENT

In 1988, federal law was amended to allow Medicaid payment for services provided to children under the Individuals with Disabilities Education Act (IDEA). Local education authorities (LEAs), such as regional school districts, can seek payment for providing medically necessary Medicaid services (direct services) to eligible MassHealth-enrolled children when these services are included in their individual education plans (IEPs). Direct service and administrative activities are eligible. The FY19 budget includes a projection of \$120,000 in reimbursements.

## ASSESSMENTS

The state's Chapter 70 formula and our Regional Agreement dictate the calculation of assessments to the individual towns. Once we establish the expenditure side of the budget, we subtract all estimated revenues, other than assessments, from the total of the expenditures. The remainder is what we assess the towns. The SBRSD regional agreement regarding assessments is very simple and straightforward. It requires that the assessment for each town be based solely on the each town's proportionate share of the required contribution established by the state. The following chart outlines the makeup of the FY18 assessments.

<b>FY18</b>	<b>OPERATING</b>	<b>TRANSPOR- TATION</b>	<b>OPERATING and TRANSP</b>	<b>ANNUAL CAPITAL</b>	<b>BOND CAPITAL</b>	<b>TOTAL CAPITAL</b>	<b>TOTAL</b>
ALFORD	\$ 346,526	\$ 21,883	\$ 368,409	\$ 11,628	\$ 12,821	\$ 24,449	\$ 392,858
EGREMONT	\$ 1,420,825	\$ 89,721	\$ 1,510,546	\$ 47,676	\$ 52,566	\$ 100,242	\$ 1,610,788
MONTEREY	\$ 1,402,265	\$ 88,546	\$ 1,490,811	\$ 47,051	\$ 51,877	\$ 98,928	\$ 1,589,739
NEW MARLBOROUGH	\$ 2,653,337	\$ 167,544	\$ 2,820,881	\$ 89,029	\$ 98,161	\$ 187,190	\$ 3,008,071
SHEFFIELD	\$ 5,799,914	\$ 366,246	\$ 6,166,160	\$ 194,616	\$ 214,575	\$ 409,191	\$ 6,575,351
<b>TOTAL</b>	<b>\$ 11,622,866</b>	<b>\$ 733,940</b>	<b>\$ 12,356,806</b>	<b>\$ 390,000</b>	<b>\$ 430,000</b>	<b>\$ 820,000</b>	<b>\$ 13,176,806</b>
<b>FY19</b>	<b>OPERATING</b>	<b>TRANSPOR- TATION</b>	<b>OPERATING and TRANSP</b>	<b>ANNUAL CAPITAL</b>	<b>BOND CAPITAL</b>	<b>TOTAL CAPITAL</b>	<b>TOTAL</b>
ALFORD	\$ 390,297	\$ 24,724	\$ 415,021	\$ 11,491	\$ 8,752	\$ 20,243	\$ 435,265
EGREMONT	\$ 1,438,937	\$ 91,153	\$ 1,530,090	\$ 42,365	\$ 32,267	\$ 74,632	\$ 1,604,723
MONTEREY	\$ 1,435,055	\$ 90,907	\$ 1,525,963	\$ 42,251	\$ 32,180	\$ 74,431	\$ 1,600,394
NEW MARLBOROUGH	\$ 2,547,900	\$ 161,403	\$ 2,709,303	\$ 75,016	\$ 57,135	\$ 132,150	\$ 2,841,454
SHEFFIELD	\$ 6,362,917	\$ 403,075	\$ 6,765,992	\$ 187,338	\$ 142,683	\$ 330,021	\$ 7,096,013
<b>TOTAL</b>	<b>\$ 12,175,107</b>	<b>\$ 771,263</b>	<b>\$ 12,946,370</b>	<b>\$ 358,461</b>	<b>\$ 273,017</b>	<b>\$ 631,478</b>	<b>\$ 13,577,848</b>
<b>CHANGE FY18 - FY19</b>	<b>OPERATING</b>	<b>TRANSPOR- TATION</b>	<b>OPERATING and TRANSP</b>	<b>ANNUAL CAPITAL</b>	<b>BOND CAPITAL</b>	<b>TOTAL CAPITAL</b>	<b>TOTAL</b>
ALFORD	\$ 43,771	\$ 2,841	\$ 46,613	\$ (137)	\$ (4,069)	\$ (4,206)	\$ 42,407
EGREMONT	\$ 18,112	\$ 1,432	\$ 19,545	\$ (5,311)	\$ (20,299)	\$ (25,610)	\$ (6,065)
MONTEREY	\$ 32,791	\$ 2,361	\$ 35,152	\$ (4,800)	\$ (19,697)	\$ (24,497)	\$ 10,655
NEW MARLBOROUGH	\$ (105,437)	\$ (6,141)	\$ (111,577)	\$ (14,013)	\$ (41,026)	\$ (55,040)	\$ (166,617)
SHEFFIELD	\$ 563,003	\$ 36,829	\$ 599,832	\$ (7,278)	\$ (71,892)	\$ (79,170)	\$ 520,663
<b>TOTAL</b>	<b>\$ 552,241</b>	<b>\$ 37,323</b>	<b>\$ 589,564</b>	<b>\$ (31,539)</b>	<b>\$ (156,983)</b>	<b>\$ (188,522)</b>	<b>\$ 401,042</b>
<b>CHANGE FY18 - FY19</b>	<b>OPERATING</b>	<b>TRANSPOR- TATION</b>	<b>OPERATING and TRANSP</b>	<b>ANNUAL CAPITAL</b>	<b>BOND CAPITAL</b>	<b>TOTAL CAPITAL</b>	<b>TOTAL</b>
ALFORD	12.6%	13.0%	12.7%	-1.2%	-31.7%	-17.2%	10.8%
EGREMONT	1.3%	1.6%	1.3%	-11.1%	-38.6%	-25.5%	-0.4%
MONTEREY	2.3%	2.7%	2.4%	-10.2%	-38.0%	-24.8%	0.7%
NEW MARLBOROUGH	-4.0%	-3.7%	-4.0%	-15.7%	-41.8%	-29.4%	-5.5%
SHEFFIELD	9.7%	10.1%	9.7%	-3.7%	-33.5%	-19.3%	7.9%
<b>TOTAL</b>	<b>4.8%</b>	<b>5.1%</b>	<b>4.8%</b>	<b>-8.1%</b>	<b>-36.5%</b>	<b>-23.0%</b>	<b>3.0%</b>



**EXCESS AND DEFICIENCY FUNDS**

A regional school district’s Excess and Deficiency Fund (E&D) is comparable to a municipality’s Free Cash. E&D funds are funds that result from revenues coming in higher and/or expenditures coming in lower than budgeted. The Department of Revenue certifies the amount of E&D funds each year as of July 1<sup>st</sup>. These funds, once certified, are available as a revenue source in the following year’s budget. A regional school district’s school committee may use all or part of the certified balance. However, if the certified balance exceeds 5% of the following year’s proposed budget, the school committee *must* use the amount in excess of 5% as a revenue source. A historical look at the SBRSD’s E&D fund follows:

<b>EXCESS and DEFICIENCY FUND (E&amp;D)</b>						
Certified as of :	<u>Certified E&amp;D at Beginning of Prior Fiscal Year</u>	<u>Returned to Town (amount above 5% of budget)</u>	Returned to Towns (to amend assessments to be =/ appropriated amounts)	<b>Fiscal Year Budgeted for Use of Funds</b>	<b>Budgeted Use of Funds</b>	<u>Unexpended at Year End (FY18 figure is projected)</u>
7/1/2011	\$838,741	\$144,371	\$0	<b>FY13</b>	\$550,000	\$144,370
7/1/2012	\$745,913	\$23,714	\$0	<b>FY14</b>	\$510,000	\$212,199
7/1/2013	\$440,132	\$0	\$0	<b>FY15</b>	\$336,500	\$103,632
7/1/2014	\$569,592	\$0	\$0	<b>FY16</b>	\$400,000	\$169,592
7/1/2015	\$540,120	\$0	\$140,120	<b>FY17</b>	\$400,000	\$0
7/1/2016	\$839,955	\$46,771	\$65,032	<b>FY18</b>	\$500,000	\$228,152
7/1/2017	\$768,713	\$0	\$0	<b>FY19*</b>	\$463,547	\$305,166
<i>Total:</i>		\$214,856	\$205,152		\$3,160,047	
<i>Average:</i>	\$662,409				\$449,417	

**NOTE:** The only known use of E&D in the FY19 budget is the \$463,547 approved by the School Committee. That could change during the year.

**INVESTMENT INCOME**

Investment income averages just over \$7,000, and is projected at \$7,000 for FY19.

**OTHER**

“Other” income is income that does not fit within the other categories listed, and is most often unanticipated. It is projected at \$1,000 in FY19.

## FOCUS ON TWO ADDITIONAL FUNDING SOURCES USED TO REDUCE ASSESSMENTS

### CIRCUIT BREAKER PROGRAM

A summary of activity in the Circuit Breaker Fund for the past five years follows:

The state special education reimbursement program, commonly known as the circuit breaker program, was started in FY04 to provide additional state funding to districts for high-cost special education students. The threshold for eligibility is tied to four times the state average foundation budget per pupil as calculated under the chapter 70 program, with the intent that the state pays 75 percent of the costs above that threshold. For children placed in a school district outside their hometown by the Department of Transitional Assistance or the Department of Children and Families, and for children who have no parents or guardians in the commonwealth, the reimbursement is 100 percent above the threshold rather than 75 percent. Circuit breaker reimbursements are for the district's prior year expenses, and must be expended in the fiscal year they are received or in the following year.

In addition to the regular circuit breaker reimbursements, the "extraordinary relief" program provides funding to help districts experiencing a significant increase in their special education costs. Under this program, districts may file an additional claim form in February for the current year's estimated expenses. If the expenses have increased by 25 percent or more over the prior fiscal year, then the district will be eligible for an additional extraordinary relief payment to help fund the increase. Extraordinary relief funds must be expended in the year they are received.

CIRCUIT BREAKER FUND						
	STANDARD	EXTRAORDINARY	TOTAL		USE OF FUNDS	
	REIMBURSEMENT	RELIEF	REVENUE	EXPENDITURES		
FY14	\$ 66,201	\$ -	\$ 66,201	\$ 123,831	OUT-OF-DISTRICT TUITION \$123,831	
FY15	\$ 65,982	\$ -	\$ 65,982	\$ 66,201	TEACHER SPECIALIST \$63,270; SUPPLIES \$2,931	
FY16	\$ 77,486	\$ -	\$ 77,486	\$ 65,982	OUT-OF-DISTRICT TUITION \$65,982	
FY17	\$ 84,863	\$ 51,255	\$ 136,118	\$ 128,741	OUT-OF-DISTRICT TUITION \$87,951; ADJUSTMENT COUNSELORS \$11,381; OT/PT \$29,409	
FY18*	\$ 143,916	\$ -	\$ 143,916	\$ 68,361	OUT-OF-DISTRICT TUITION \$11,000; OT/PT \$57,361	
			<u>\$ 489,703</u>	<u>\$ 453,116</u>		

\* FY18 figures are budgeted, not actual, as the year is still ongoing.

## SCHOOL CHOICE

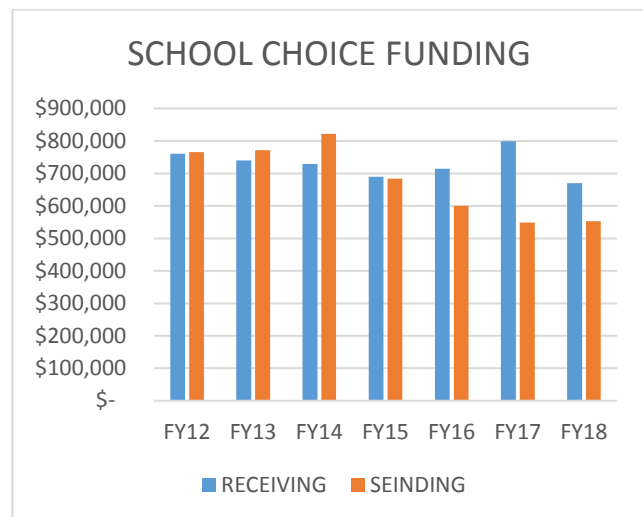
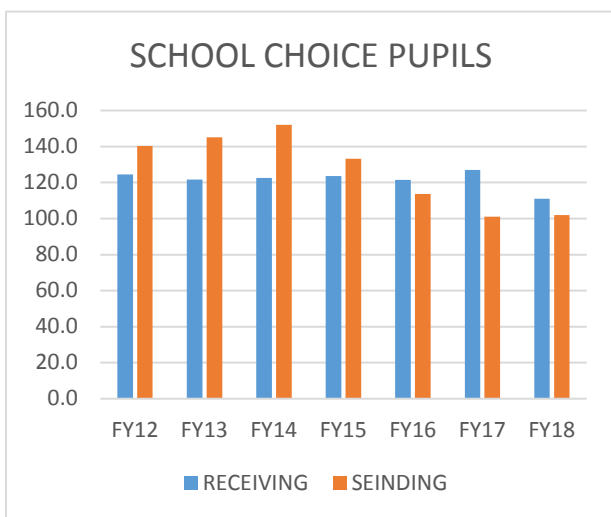
The School Choice program diverts state funding from sending districts to receiving districts. For regular education students who receive no additional special educational services, the funding is \$5,000 per student. For students receiving additional special educational services, incremental funding is sent to cover the cost of those services. Here is a look at revenues and expenditures from these funds from FY15 through the proposed FY19 budget:

<b>SCHOOL CHOICE FUND</b>					
	<u>Beginning</u>			<u>Ending</u>	
	<u>Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Balance</u>	<u>Use of Funds</u>
FY15	\$287,457	\$689,770	\$775,000	\$202,227	\$775,000 Classroom Teachers
FY16	\$202,227	\$714,799	\$750,000	\$167,026	\$750,000 Classroom Teachers
FY17	\$167,026	\$798,986	\$650,000	\$316,012	\$510,000 Classroom Teachers; \$140,000 Teacher Specialists
FY18	\$316,012	\$665,317	\$900,000	\$81,329	\$760,000 Classroom Teachers; \$140,000 Teacher Specialists
FY19	\$81,329	<u>\$665,317</u>	<u>\$630,000</u>	\$116,646	\$522,900 Classroom Teachers; \$107,100 Teacher Specialists
	Total:	\$3,534,189	\$3,705,000		
	Average:	\$706,838	\$741,000	\$176,648	

*NOTE: FY18 Revenues are estimated based on FY18 actual and projected receipts  
FY19 Revenues are estimated based on House budget*

A \$270,000 drop in the available use of School Choice funds from \$900,000 in FY18 to \$630,000 in FY19 has resulted in a larger portion of the cost for classroom and specialist teachers being diverted back into the General Fund in FY19.

SBRSD has been receiving more students than we lose through School Choice since FY16. In terms of funding, our choice-in revenue has exceeded our choice-out expenditures since FY15. Analyses will be undertaken to ensure that continuing to accept school choice students remains a programmatic and/or financial benefit to the district. Note: FY18 and FY19 figures are preliminary.



## ROOF, BOILER and SPRINKLER PROJECT

The roof, boiler and sprinkler project is complete, with final payments having gone out to contractors in March 2017. We received the final audit and reimbursement of \$124,656 from the Massachusetts School Building Authority (MSBA) in August 2017.

Information distributed in advance of the towns' votes to approve the roof and boiler project estimated that the total project costs would be \$7.74 million. The estimated MSBA grant total was \$2.74 million. An additional \$360,000 Department of Energy Resources (DOER) Schools and Public Housing Integrating Renewables and Efficiency (SAPHIRE) grant towards the cost of the pellet boilers left the estimated balance to be paid by the towns at \$4.64 million.

Final costs for the project totaled \$6.6 million, much lower than was originally anticipated. Total costs includes the installation of a new sprinkler system, which the MSBA required when it was determined that the existing system was not functioning and needed to be replaced. The final MSBA grant totaled \$2.04 million, due to a reduction in actual and eligible costs. The district took out multiple bond anticipation notes (BANs) to fund the project while it was ongoing. The final BAN of \$4.2 million was paid off when the district issued a 15-year, \$3,605,000 long-term bond in November 2017.

The new boiler uses a renewable energy source (wood pellets) to heat the Undermountain and Mt. Everett schools. The DOER supported this project through its SAPHIRE Grant to assist in the State's efforts to achieve sustainability and meet carbon reduction goals. The district recently began the process of applying for Alternative Energy Credits (AECs) to help offset the cost of the project to the towns.

The total cost breakdown and the bond repayment (by fiscal year) schedule are below:

ROOF/BOILER/SPRINKER SYSTEM PROJECT COST BREAKDOWN		
Deitz and Company Architects	\$ 607,191	9%
NETCO Construction Project Managers, Inc. (OPM)	\$ 179,500	3%
Titan Roofing	\$ 3,515,309	54%
M & W Heating (boiler and sprinkler system)	\$ 2,215,236	34%
All Other	\$ 44,087	1%
TOTAL	\$ <u>6,561,323</u>	100%

SOUTHERN BERKSHIRE REGIONAL SCHOOL DISTRICT  
 \$3,605,000 GENERAL OBLIGATION SCHOOL BONDS  
 DATED NOVEMBER 29, 2017

Fiscal Year	Prinicpal	Interest	Fiscal Total
2018		\$ 63,877	\$ 63,877
2019	\$ 260,000	\$ 126,350	\$ 386,350
2020	\$ 260,000	\$ 115,950	\$ 375,950
2021	\$ 260,000	\$ 105,550	\$ 365,550
2022	\$ 260,000	\$ 95,150	\$ 355,150
2023	\$ 260,000	\$ 84,750	\$ 344,750
2024	\$ 260,000	\$ 74,350	\$ 334,350
2025	\$ 260,000	\$ 63,950	\$ 323,950
2026	\$ 255,000	\$ 53,550	\$ 308,550
2027	\$ 255,000	\$ 45,900	\$ 300,900
2028	\$ 255,000	\$ 38,250	\$ 293,250
2029	\$ 255,000	\$ 30,600	\$ 285,600
2030	\$ 255,000	\$ 22,950	\$ 277,950
2031	\$ 255,000	\$ 15,300	\$ 270,300
2032	\$ 255,000	\$ 7,650	\$ 262,650
	<u>\$ 3,605,000</u>	<u>\$ 944,127</u>	<u>\$ 4,549,127</u>

## SUMMARY OF EXPENDITURES, FY15 – FY19 GENERAL FUND

Description	FY15 ACTUAL	FY16 ACTUAL	FY17 ACTUAL	FY18 BUDGET	FY19 BUDGET	CHANGE, FY18 to FY19	
UNDESIGNATED*	\$ -	\$ -	\$ -	\$ 78,000	\$ 200,000	\$ 122,000	
ADMINISTRATION	\$ 540,509	\$ 626,195	\$ 587,707	\$ 636,474	\$ 659,395	\$ 22,921	3.6%
INSTRUCTIONAL LEADERSHIP	\$ 916,737	\$ 955,072	\$ 983,259	\$ 1,016,174	\$ 1,044,131	\$ 27,957	2.8%
CLASSROOM AND SPECIALIST TEACHERS	\$ 3,864,308	\$ 3,931,240	\$ 4,143,759	\$ 3,866,350	\$ 4,237,874	\$ 371,524	9.6%
OTHER TEACHING SERVICES	\$ 1,122,047	\$ 1,117,737	\$ 1,317,423	\$ 1,338,135	\$ 1,387,972	\$ 49,838	3.7%
PROFESSIONAL DEVELOPMENT	\$ 124,283	\$ 100,006	\$ 104,018	\$ 105,386	\$ 116,229	\$ 10,843	10.3%
INSTRUCTIONAL MATERIALS, EQUIPMENT, TECHNOLOGY	\$ 187,149	\$ 242,797	\$ 236,951	\$ 287,972	\$ 340,956	\$ 52,984	18.4%
GUIDANCE, COUNSELING AND TESTING	\$ 425,185	\$ 452,825	\$ 438,795	\$ 490,924	\$ 486,938	\$ (3,986)	-0.8%
PUPIL SERVICES	\$ 1,658,482	\$ 1,700,201	\$ 1,683,276	\$ 1,902,358	\$ 1,830,014	\$ (72,344)	-3.8%
OPERATIONS AND MAINTENANCE	\$ 1,224,706	\$ 1,026,935	\$ 1,134,018	\$ 1,052,084	\$ 1,134,017	\$ 81,933	7.8%
RETIREMENT, SEPARATION AND INSURANCE COSTS	\$ 3,174,603	\$ 3,407,056	\$ 3,692,863	\$ 3,873,971	\$ 3,869,427	\$ (4,544)	-0.1%
COMMUNITY SERVICES	\$ -	\$ 29	\$ 5	\$ 5	\$ -	\$ (5)	-100.0%
ASSET ACQUISITION (CAPITAL)	\$ 452,179	\$ 360,553	\$ 326,459	\$ 390,000	\$ 358,461	\$ (31,539)	-8.1%
LONG-TERM DEBT	\$ -	\$ -	\$ -	\$ 430,000	\$ 273,017	\$ (156,983)	-36.5%
TUITION EXPENSE	\$ 840,039	\$ 777,019	\$ 548,689	\$ 778,000	\$ 655,000	\$ (123,000)	-15.8%
<b>TOTAL - OPERATING, TRANSP &amp; CAPITAL</b>	<b>\$ 14,581,536</b>	<b>\$ 14,783,279</b>	<b>\$ 15,308,079</b>	<b>\$ 16,366,713</b>	<b>\$ 16,690,011</b>	<b>\$ 323,298</b>	<b>1.98%</b>

\* NOTE: The "Undesignated" function area is for contingency funds. Funds are transferred from the contingency line into appropriate budget lines as needed. Any balances shown in this category represent amounts not needed to date.

## DETAILED EXPENDITURES, FY15 - FY19 GENERAL FUND

	Description	FY15 ACTUAL	FY16 ACTUAL	FY17 ACTUAL	FY18 BUDGET	FY19 BUDGET	CHANGE, FY18 to FY19	
0000	CONTINGENCY	\$ -	\$ -	\$ -	\$ 78,000	\$ 200,000	\$ 122,000	
0000	UNDESIGNATED *	\$ -	\$ -	\$ -	\$ 78,000	\$ 200,000	\$ 122,000	
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	\$ -	\$ 26,299	\$ 23,635	\$ 25,708	\$ 28,500	\$ 2,792	10.9%
	<b>ADMINISTRATION</b>	<b>\$ 540,509</b>	<b>\$ 626,195</b>	<b>\$ 587,707</b>	<b>\$ 636,474</b>	<b>\$ 659,395</b>	<b>\$ 22,921</b>	<b>3.6%</b>
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%
	<b>INSTRUCTIONAL LEADERSHIP</b>	<b>\$ 916,737</b>	<b>\$ 955,072</b>	<b>\$ 983,259</b>	<b>\$ 1,016,174</b>	<b>\$ 1,044,131</b>	<b>\$ 27,957</b>	<b>2.8%</b>
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%
	<b>CLASSROOM AND SPECIALIST TEACHERS</b>	<b>\$ 3,864,308</b>	<b>\$ 3,931,240</b>	<b>\$ 4,143,759</b>	<b>\$ 3,866,350</b>	<b>\$ 4,237,874</b>	<b>\$ 371,524</b>	<b>9.6%</b>
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 (PARAPROFESSIONS/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%
	<b>OTHER TEACHING SERVICES</b>	<b>\$ 1,122,047</b>	<b>\$ 1,117,737</b>	<b>\$ 1,317,423</b>	<b>\$ 1,338,135</b>	<b>\$ 1,387,972</b>	<b>\$ 49,838</b>	<b>3.7%</b>
235x	PROFESSIONAL DEVELOPMENT	\$ 124,283	\$ 100,006	\$ 104,018	\$ 105,386	\$ 116,229	\$ 10,843	10.3%
	<b>PROFESSIONAL DEVELOPMENT</b>	<b>\$ 124,283</b>	<b>\$ 100,006</b>	<b>\$ 104,018</b>	<b>\$ 105,386</b>	<b>\$ 116,229</b>	<b>\$ 10,843</b>	<b>10.3%</b>

	Description	FY15 ACTUAL	FY16 ACTUAL	FY17 ACTUAL	FY18 BUDGET	FY19 BUDGET	CHANGE, FY18 to	
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%
2420	INSTRUCTIONAL EQUIPMENT	\$ 1,936	\$ 1,438	\$ 2,909	\$ 7,450	\$ 4,100	\$ (3,350)	-45.0%
2430	GENERAL SUPPLIES	\$ 52,991	\$ 47,400	\$ 40,244	\$ 41,470	\$ 44,675	\$ 3,205	7.7%
2440	OTHER INSTRUCTIONAL SERVICES	\$ 36,322	\$ 53,477	\$ 69,491	\$ 66,615	\$ 77,275	\$ 10,660	16.0%
2451	CLASSROOM INSTRUCTIONAL TECHNOLOGY	\$ 8,701	\$ 8,698	\$ 12,698	\$ 6,750	\$ 6,750	\$ -	0.0%
2455	INSTRUCTIONAL SOFTWARE	\$ 683	\$ 43,063	\$ 33,826	\$ 47,410	\$ 49,669	\$ 2,259	4.8%
	<b>INSTRUCTIONAL MATERIALS, EQUIPMENT, TECHNOLOGY</b>	<b>\$ 187,149</b>	<b>\$ 242,797</b>	<b>\$ 236,951</b>	<b>\$ 287,972</b>	<b>\$ 340,956</b>	<b>\$ 52,984</b>	<b>18.4%</b>
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%
	<b>GUIDANCE, COUNSELING AND TESTING</b>	<b>\$ 425,185</b>	<b>\$ 452,825</b>	<b>\$ 438,795</b>	<b>\$ 490,924</b>	<b>\$ 486,938</b>	<b>\$ (3,986)</b>	<b>-0.8%</b>
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	\$ 41,024	\$ 48,862	\$ 53,858	\$ 4,996	10.2%
	<b>PUPIL SERVICES</b>	<b>\$ 1,658,482</b>	<b>\$ 1,700,201</b>	<b>\$ 1,683,276</b>	<b>\$ 1,902,358</b>	<b>\$ 1,830,014</b>	<b>\$ (72,344)</b>	<b>-3.8%</b>
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	\$ 100,176	\$ 19,381	\$ 34,757	\$ 15,296	\$ 17,964	\$ 2,668	17.4%
	<b>OPERATIONS AND MAINTENANCE</b>	<b>\$ 1,224,706</b>	<b>\$ 1,026,935</b>	<b>\$ 1,134,018</b>	<b>\$ 1,052,084</b>	<b>\$ 1,134,017</b>	<b>\$ 81,933</b>	<b>7.8%</b>
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	\$ 41,871	\$ 44,727	\$ 45,892	\$ 48,000	\$ 48,000	\$ -	0.0%
	<b>RETIREMENT, SEPARATION AND INSURANCE COSTS</b>	<b>\$ 3,174,603</b>	<b>\$ 3,407,056</b>	<b>\$ 3,692,863</b>	<b>\$ 3,873,971</b>	<b>\$ 3,869,427</b>	<b>\$ (4,544)</b>	<b>-0.1%</b>
5300	RENTAL/LEASE EQUIPMENT	\$ 51,309	\$ 51,765	\$ 77,398	\$ 85,200	\$ 85,579	\$ 379	0.4%
5450	SHORT-TERM INTEREST -BANS	\$ -	\$ 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%
		<b>\$ 51,309</b>	<b>\$ 85,613</b>	<b>\$ 110,858</b>	<b>\$ 120,880</b>	<b>\$ 96,579</b>	<b>\$ (24,301)</b>	<b>-20.1%</b>
6200	COMMUNITY SERVICE	\$ -	\$ 29	\$ 5	\$ 5	\$ -	\$ (5)	-100.0%
	<b>COMMUNITY SERVICES</b>	<b>\$ -</b>	<b>\$ 29</b>	<b>\$ 5</b>	<b>\$ 5</b>	<b>\$ -</b>	<b>\$ (5)</b>	<b>-100.0%</b>
7xxx	ASSET ACQUISITION AND IMPROVEMENTS	\$ 452,179	\$ 360,553	\$ 326,459	\$ 390,000	\$ 358,461	\$ (31,539)	-8.1%
	<b>ASSET ACQUISITION (CAPITAL)</b>	<b>\$ 452,179</b>	<b>\$ 360,553</b>	<b>\$ 326,459</b>	<b>\$ 390,000</b>	<b>\$ 358,461</b>	<b>\$ (31,539)</b>	<b>-8.1%</b>
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%
	<b>LONG-TERM DEBT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 430,000</b>	<b>\$ 273,017</b>	<b>\$ (156,983)</b>	<b>-36.5%</b>
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%
	<b>TUITION EXPENSE</b>	<b>\$ 840,039</b>	<b>\$ 777,019</b>	<b>\$ 548,689</b>	<b>\$ 778,000</b>	<b>\$ 655,000</b>	<b>\$ (123,000)</b>	<b>-15.8%</b>
	<b>TOTAL - OPERATING, TRANSP &amp; CAPITAL</b>	<b>\$ 14,581,536</b>	<b>\$ 14,783,279</b>	<b>\$ 15,308,079</b>	<b>\$ 16,366,713</b>	<b>\$ 16,690,011</b>	<b>\$ 323,298</b>	<b>1.98%</b>

\* NOTE: The "Undesignated" function area is for contingency funds. Funds are transferred from the contingency line into appropriate budget lines as needed. Any balances shown in this category represent amounts not needed to date.

**GRANT FUNDED EXPENDITURES, FY15 – (CURRENT) FY18**  
*(In broad categories)*

	FY14	FY15	FY16	FY17	FY18 BUDGET
PROFESSIONAL SALARIES and STIPENDS	\$ 173,592	\$ 192,198	\$ 187,200	\$ 148,557	\$ 179,832
EDUCATIONAL SUPPORT PERSONNEL (ESPs)	\$ 221,952	\$ 226,543	\$ 205,004	\$ -	\$ 2,000
OTHER WAGES	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 395,544</u>	<u>\$ 418,742</u>	<u>\$ 392,204</u>	<u>\$ 148,557</u>	<u>\$ 181,832</u>
CONTRACTED SERVICES	\$ 66,673	\$ 81,278	\$ 124,743	\$ 53,363	\$ 140,104
EMPLOYEE BENEFITS/RETIREMENT CONTRIBUTIONS	\$ 25,874	\$ 19,191	\$ 57,408	\$ 35,523	\$ 14,839
EQUIPMENT	\$ -	\$ -	\$ 2,283	\$ 3,839	\$ -
OTHER INSTRUCTIONAL SERVICES	\$ 1,344	\$ 23,367	\$ 42,806	\$ 19,320	\$ 15,300
SUPPLIES & MATERIALS	\$ 1,049	\$ 54,136	\$ 85,587	\$ 42,681	\$ 27,300
TRANSPORTATION	\$ -	\$ -	\$ 4,111	\$ 2,889	\$ 7,900
TUITION - OUT OF DISTRICT	\$ -	\$ -	\$ -	\$ 267,808	\$ 262,450
	<u>\$ 94,940</u>	<u>\$ 177,971</u>	<u>\$ 316,939</u>	<u>\$ 425,422</u>	<u>\$ 467,893</u>
	<u>\$ 490,484</u>	<u>\$ 596,713</u>	<u>\$ 709,144</u>	<u>\$ 573,980</u>	<u>\$ 649,725</u>