

**THE SOUTHERN BERKSHIRE REGIONAL SCHOOL
DISTRICT**

FY18 BUDGET

**AS ADOPTED
MARCH 9, 2017**



TOWN MEETING INFORMATIONAL BOOKLET

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Southern Berkshire Regional School District
FY-2018 Budget Book
Superintendent of Schools Introduction

Dear Citizens of the towns of Alford, Egremont, Monterey, New Marlborough, and Sheffield,

Thank you very much for attending your town meeting to vote on the school district's budget. This year's Southern Berkshire Regional School District Operating and Transportation budget, after much hard work by the School Committee and Administration, shows an **increase of only \$73,036, or 0.46%**, over the FY-2017 budget. This very tight budget was necessary in order to soften the blow for two of our towns, New Marlborough and Monterey. Changes in the state's Chapter 70 formula and enrollment have forced the district to reduce staff positions through lay-offs and schedule revisions in order to reach its goal.

While in-seat enrollment (district and choice students) had remained constant (at around 764 students) between September 2012 and June 2016, we learned in the fall of 2016 that we had lost over 40 students. Our in-seat district enrollment, in all schools, is now around 725 students. The budget reductions reflected in this document reflect the district's efforts to "right-size" the staff to the number of children who attend our schools, while maintaining, to the greatest extent possible, the services to our children. As an example, Arts, Music, Theater, and Foreign Language instruction remain unchanged during FY-2018.

We believe the children of our district receive an education that is strong in both academics and the arts with personalized attention so that each has the chance to experience and shine in our classrooms as well as on our stages, after school clubs, robotics teams, and athletics fields. This week, we received notification that *US News and World Report* has again awarded Mount Everett Regional School a **Silver Medal**. This is the fourth year in the last five that Mount Everett has been recognized. The school is rated 3rd in Berkshire County, 60th in Massachusetts, and 1,738th in the nation. We have also been named by the *National Association of Music Merchants* (NAMM) as a "**Best Community for Music Education**", one of 19 Massachusetts districts. These accomplishments are the result of the cumulative efforts of all of our dedicated faculty and staff from pre-kindergarten through grade 12.

We are extremely fortunate to have such a wonderful staff, and to work daily with the great children in our district. I hope that you will give your support to the district to allow the magic to continue.

Sincerely,



David B. Hastings
Superintendent of Schools

FINANCIAL ANALYSIS

THE STATE BUDGET PROCESS

Each year, the Governor of Massachusetts must propose the Commonwealth's budget for the following year by the 4th 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(es). The entire state budget process is typically completed sometime in June or July each year.

FY17 ASSESSMENTS - EFFECTS OF TIMING AND CHANGES IN THE GOVERNOR'S FY17 BUDGET

A regional school district must adopt its annual budget at least 45 days prior to the first annual town meeting of any of its member towns. Because of the state budget timeline described above, the District must make its budget decisions using tentative information. SBRSD must adopt a budget by mid- to late-March each year, three to four months before the state budget is adopted. Therefore, our budget is based on the Governor's *proposed* budget.

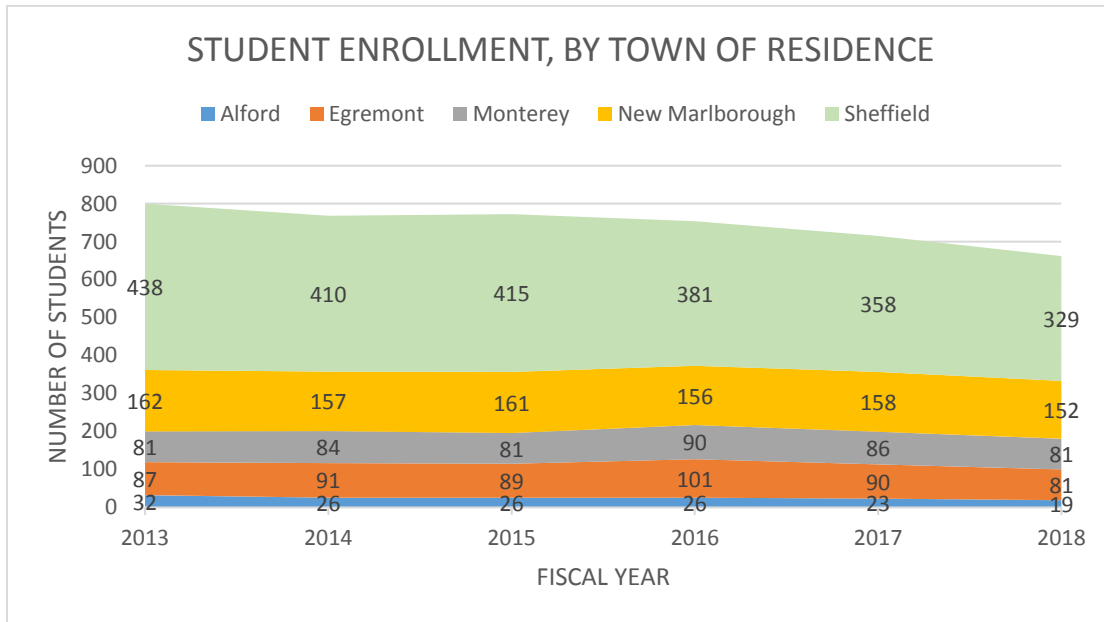
For the fiscal year ending June 30, 2017 (FY17), the state's "Chapter 70" formula, which is used to determine each town's "required contribution" toward education, was different in the Governor's *proposed* budget than it was in his *final budget*. This, together with changes in each town's enrollment figures, caused a shift in each town's cost-share. Alford's and Sheffield's calculated assessments decreased, while Egremont's, Monterey's and New Marlborough's calculated assessments increased. Rather than ask these three towns to go back to town meeting to approve these higher assessments, the School Committee voted to use \$111,803 of available Excess and Deficiency (E&D)* funds to ensure that no town would pay more than what it had appropriated at last spring's town meeting.

*NOTE: E&D funds are funds that result from revenues coming in higher and expenditures coming in lower than anticipated.

FY18 BUDGET ANALYSIS

HISTORICAL LOOK AT SBRSD ENROLLMENT AND ASSESSMENTS

A look at enrollment figures for SBRSD students living within our five member towns shows a decrease of 53 students from FY17 to FY18, and a total decrease of 138 students from FY13 to FY18 (from 800 to 662 students). This represents a 7.4% decrease since FY17 and a 17.3% decrease since FY13. Over this five-year period, the reductions have been: Alford 40.6%, Egremont 6.9%, Monterey 0%, New Marlborough 6.2% and Sheffield 24.9%.



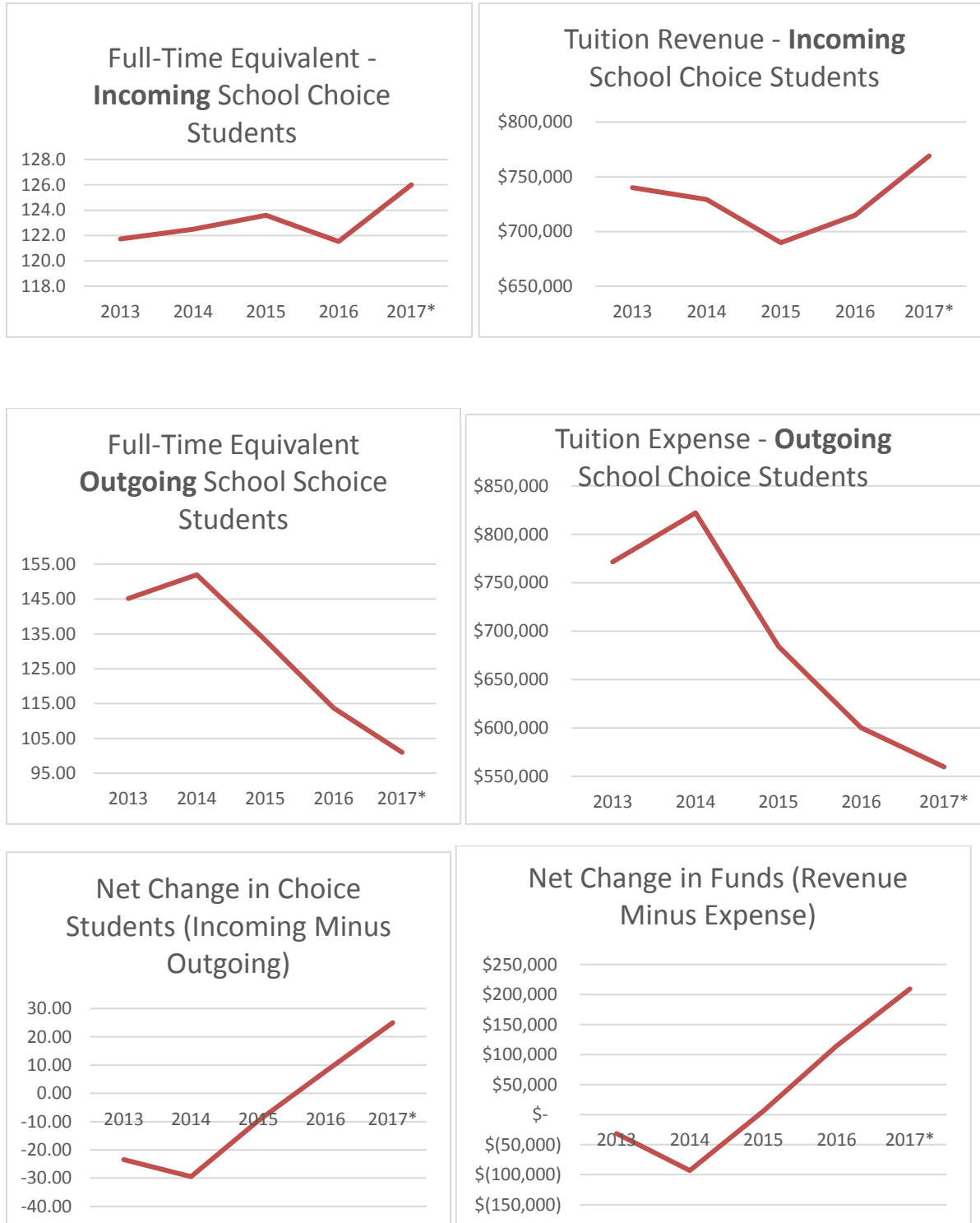
These changes in enrollment, along with changes in the Chapter 70 funding formula, have resulted in a change in the percentage share of our annual budget for which each town is responsible.

A look at the percentage share from 2013 through 2018 shows that during that time period, Alford's and Sheffield's percentage shares have dropped, while Egremont's, Monterey's and New Marlborough's percentage shares have increased:

PERCENTAGE SHARE OF MINIMUM REQUIRED CONTRIBUTION	2013	2014	2015	2016	2017	2018	CHANGE, 2013 - 2018	CHANGE, 2017 - 2018
Alford	4.26%	3.52%	3.34%	3.42%	3.27%	2.98%	-1.28%	-0.29%
Egremont	11.58%	11.58%	11.56%	12.13%	12.60%	12.22%	0.65%	-0.37%
Monterey	9.97%	10.05%	10.45%	11.01%	11.67%	12.06%	2.09%	0.40%
New Marlborough (SBRSD)	20.92%	20.79%	20.81%	21.03%	21.92%	22.83%	1.91%	0.91%
Sheffield (SBRSD)	53.27%	54.06%	53.83%	52.41%	50.55%	49.90%	-3.37%	-0.65%
SBRSD	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	0.00%

When looking at the change from FY17 to FY18 only, the chart shows that Monterey and New Marlborough are seeing an increase in their percentage share, while Alford, Egremont and Sheffield are seeing decreases.

School choice enrollment and the associated tuition revenue for students who choice *into* our district has risen slightly, while enrollment and associated costs for students who choice *out* of our district have dropped significantly. With increased revenue and decreased costs, school choice has resulted in a financial, as well as an enrollment, net gain for the district since 2015. Analyses will be undertaken to ensure that continuing to accept school choice students remains a programmatic and/or financial benefit to the district. Note: FY17 figures are preliminary.



**OPERATING, TRANSPORTATION AND CAPITAL BUDGETS
(excluding the Roof/Boiler Project bond payments)**

The initial Fiscal Year 2018 operating, transportation and capital budget that was presented at the School Committee’s budget hearing in February showed a 2.35% increase from the prior year. Several factors allowed us to bring the budget in at this level. The first was a decision by the Berkshire Health Group to eliminate Value+ plans and replace them with deductible plans, saving the District over \$129,000. The second was our healthy School Choice fund. We are funding \$900,000 of our FY18 faculty costs with funds received through the School Choice program, as compared to \$650,000 in FY17. This removed an additional \$250,000 from the (tax supported) General Fund budget. In addition, we had eliminated or reduced the following positions, with a combined reduction in costs of approximately \$159,000.

POSITION	ACTION	ANTICIPATED IMPACT ON CLASS SIZE/ CLASS OFFERINGS (barring any necessary changes due to enrollment numbers and the scheduling process)
Physical Education teacher - Elementary	Do not replace retiring elementary teacher. Mt. Everett teachers will teach at the K-12 levels.	Elementary: No impact. Middle School: No impact. High School: No courses will be eliminated, but the number of sections will decrease, causing a manageable increase in class size.
Grade 4 teacher - UME	Eliminate one classroom due to enrollment figures	This was not a budget-related reduction. We currently anticipate class sizes at the two remaining Grade 4 classes at UME to be 15 students per class.
Technology Coordinator	Reduce work year from 260 to 205 days	Summer hours will be reduced, with no direct impact on students.
Director of Buildings and Grounds	Replace retiring Director at a lower pay rate.	Not applicable.

There were many increases and decreases within the entire budget, but a notable increase was in our transportation costs.

Rates for our regular and special education transportation routes had increased slightly over the past five years, with only annual Consumer Price Index (CPI) increases being added to the initial FY13 rates. CPI rates rose an average of 1.86% per year over the life of the current contract. According to transportation data collected by the Department of Secondary and Elementary Education, statewide transportation costs increased 25.9% during a similar time period (2011 through 2016), with annual increases averaging 4.7%.

When the bids were submitted for the 2018-2022 contract, market price adjustments were included. Changing from a cost per route to a cost per bus, reducing the number of buses needed, and negotiating a lower starting rate with graduated increases in prices over the course of the contract brought the impact of the price increase to approximately \$126,000, or 10.5%, for FY18.

FURTHER ACTIONS

A 2.35% increase in the proposed budget translated to a 3.26% increase in overall assessments to the Towns. However, because of the shift in cost-shares, the towns of Monterey and New Marlborough would have seen 7.95% and 8.55% increases, respectively, in their assessments, while Alford, Egremont and Sheffield would have seen assessment decreases.

At the request of the SBRSD Finance Subcommittee, we made further reductions of over \$250,000, bringing the budget down to a .52% increase in expenditures from the prior year. The following positions were eliminated or reduced:

POSITION	ACTION	ANTICIPATED IMPACT ON CLASS SIZE/ CLASS OFFERINGS (barring any necessary changes due to enrollment numbers and the scheduling process)
Grade K/1 teacher - South Egremont	Do not replace retiring teacher. Suspend program for the 2017-2018 school year	If all (7) kindergarten students currently at South Egremont School continue on to Grade 1 at UME, there would be minimal impact on class size. Current kindergarten enrollment at UME in two classrooms totals 30 students. District-wide enrollments received to date for the 2017-2018 kindergarten are very low, with no students enrolled for the South Egremont school at this time.
Education Support Professional (ESP)	Retiring ESP at UME will be replaced by the ESP currently at South Egremont School, resulting in the reduction of (1) ESP position.	Not applicable.
Senior Desktop Technology Support	Reduce from 200 to 183 days per year.	This is an 8.5% reduction, resulting in a school-year, rather than a full-year, position. There will be no direct impact on students.

POSITION	ACTION	ANTICIPATED IMPACT ON CLASS SIZE/ CLASS OFFERINGS (barring any necessary changes due to enrollment numbers and the scheduling process)
Science/Technology Teacher - Mt. Everett	Reduce the Science/Technology department by approximately one position (physics remains). Eliminate under-enrolled technology elective courses at Mount Everett, and reassign this teacher, certified in math, to teach math and physics classes.	Elective technology courses are under-enrolled. Any increases in class sizes in Math are expected to be reasonable . Under-enrolled electives may be offered less frequently or eliminated.
English Teacher - Mt. Everett, Grade 7	Eliminate one English teaching position. Remaining certified English teachers will pick up ELA classes.	There are a total of three sections, totaling 62 students, in our current 6th grade. Three of the five remaining English teachers at Mt. Everett are certified to teach Grade 7. Class size will be determined by the 2017-2018 schedule but is estimated to be similar to the current Grade 6 class sizes. Under-enrolled electives may be offered less frequently or eliminated.
Art Teacher - Elementary	Reduce from a 1.0 to a .8 position.	Teacher's caseload has been reviewed and revised. Suspension of South Egremont School program operation will add to availability. No impact on class size or class offerings.
Music Teacher - Elementary	Reduce from a 1.0 to a .8 position.	Teacher's caseload has been reviewed and revised. Suspension of South Egremont School program operation will add to availability. No impact on class size or class offerings.
Foreign Language Teacher - Elementary	Reduce from a 1.0 to a .8 position.	Teacher's caseload has been reviewed and revised. Suspension of South Egremont School program operation will add to availability. No impact on class size or class offerings.
Secretarial Position - Student Services	Reduce (1) secretary from a 1.0 to a .5 position.	This position is being resized to fit the amount of work needing to be performed.

BUDGET ADOPTION

At the budget adoption meeting, the School Committee reduced the capital budget by \$10,000 and approved the application of an additional \$100,000 from Excess and Deficiency (E&D) funds to reduce assessments further. The resulting budget shows a \$73,035, or .46%, increase from the FY17 budget. While overall assessments to the towns rose only .12%, the impact of the Chapter 70 formula, along with changes in enrollment, resulted in wide variances in the assessments for our five member towns. Monterey and New Marlborough are seeing 4.67% and 5.25% increases, respectively, while Alford, Egremont and Sheffield are seeing decreases of 9.79%, 2.23% and 1.88%, respectively, in their assessments.

COMPARISON - FY18 to FY17 APPROPRIATION (BASED ON GOVERNOR'S PROPOSED FY17 BUDGET)*	FY17 MINIMUM REQUIRED		FY17 ASSESSMENT	PROPOSED FY18 ASSESSMENT	CHANGE - FY17 to FY18	
	CONTRIBUTION					
ALFORD	206,064	3.31%	421,509	380,251	(41,258)	-9.79%
EGREMONT	779,585	12.52%	1,594,661	1,559,052	(35,609)	-2.23%
MONTEREY	718,629	11.54%	1,469,974	1,538,627	68,653	4.67%
NEW MARLBOROUGH	1,352,311	21.72%	2,766,186	2,911,359	145,173	5.25%
SHEFFIELD	3,170,801	50.92%	6,485,953	6,364,137	(121,816)	-1.88%
TOTAL	6,227,390	100.00%	12,738,282	12,753,426	15,144	0.12%

In summary (excluding the Roof/Boiler project bond payment):

Budget Increase, FY17 to FY18	\$ 73,036	0.46%
Assessment Increase, FY17 to FY18	\$ 15,144	0.12%

The state's Chapter 70 formula and our Regional Agreement dictate the calculation of assessments to the individual towns. The following chart outlines the makeup of the FY18 assessments.

REQUIRED MINIMUM CONTRIBUTIONS, PER TOWN	AMOUNT	PERCENTAGE SHARE			
ALFORD	175,439	2.98%			
EGREMONT	719,311	12.22%			
MONTEREY	709,888	12.06%			
NEW MARLBOROUGH	1,343,236	22.83%			
SHEFFIELD	2,936,268	49.90%			
TOTAL	5,884,142	100.00%			
EXPENDITURE BUDGET (NOT INCLUDING BOND PAYMENTS)			OPERATING BUDGET	TRANSPORTATION BUDGET	CAPITAL BUDGET*
			14,226,297	1,320,416	390,000
					15,936,713
OFFSETTING REVENUES					
TUITION - REGULAR			(48,000)		(48,000)
STATE- CHAPTER 70 DISTRIBUTION			(1,940,811)		(1,940,811)
STATE-CHAPER 71 TRANSPORTATION REIMBURSEMENT			-	(586,476)	(586,476)
STATE-MEDICAID REIMBURSEMENTS			(100,000)		(100,000)
EARNINGS ON INVESTMENTS			(7,000)		(7,000)
LOCAL - OTHER			(300)		(300)
P-CARD REBATES			(700)		(700)
TRANSFERS FROM E&D FUND			(500,000)		(500,000)
			(2,596,811)	(586,476)	-
					(3,183,287)
BALANCES TO BE ASSESSED TO MEMBER TOWNS			11,629,486	733,940	390,000
ALFORD	2.98%		346,740	21,883	11,628
EGREMONT	12.22%		1,421,655	89,721	47,676
MONTEREY	12.06%		1,403,030	88,546	47,051
NEW MARLBOROUGH	22.83%		2,654,786	167,544	89,029
SHEFFIELD	49.90%		5,803,275	366,246	194,616
TOTAL	100.00%		11,629,486	733,940	390,000
					12,753,426
			OPERATING BUDGET	TRANSPORTATION BUDGET	CAPITAL BUDGET*
ROOF/BOILER PROJECT - PROJECTED BOND PAYMENTS				-	430,000
ALFORD	2.98%		-		12,821
EGREMONT	12.22%				52,566
MONTEREY	12.06%				51,877
NEW MARLBOROUGH	22.83%				98,161
SHEFFIELD	49.90%				214,575
TOTAL	100.00%				430,000
TOTAL ASSESSMENTS			11,629,486	733,940	820,000
ALFORD	2.98%		346,740	21,883	24,449
EGREMONT	12.22%		1,421,655	89,721	100,242
MONTEREY	12.06%		1,403,030	88,546	98,928
NEW MARLBOROUGH	22.83%		2,654,786	167,544	187,190
SHEFFIELD	49.90%		5,803,275	366,246	409,191
TOTAL	100.00%		11,629,486	733,940	820,000
					13,183,426
SUMMARY					
FY18 Budget (excluding Roof/Boiler Project bond payment)		15,936,713			
Offsetting revenues (state aid, local receipts)		(3,183,287)			
Balance to be paid by Assessments		12,753,426			
Roof/Boiler Project bond payments		430,000			
TOTAL ASSESSMENTS TO THE TOWNS		13,183,426			

The change in member towns' assessments from what their FY17 appropriations (not including the roof/boiler project bond payment) are as follows:

COMPARISON - FY18 to FY17 APPROPRIATION (BASED ON GOVERNOR'S PROPOSED FY17 and FY18 BUDGETS)	FY17 MINIMUM REQUIRED CONTRIBUTION		FY17 ASSESSMENT	PROPOSED FY18 ASSESSMENT	CHANGE - FY17 to FY18	
ALFORD	206,064	3.31%	421,509	380,251	(41,258)	-9.79%
EGREMONT	779,585	12.52%	1,594,661	1,559,052	(35,609)	-2.23%
MONTEREY	718,629	11.54%	1,469,974	1,538,627	68,653	4.67%
NEW MARLBOROUGH	1,352,311	21.72%	2,766,186	2,911,359	145,173	5.25%
SHEFFIELD	3,170,801	50.92%	6,485,953	6,364,137	(121,816)	-1.88%
TOTAL	6,227,390	100.00%	12,738,282	12,753,426	15,144	0.12%

ROOF AND BOILER PROJECT

The roof and boiler project is complete, with final payments having gone out to contractors in March 2017. We are currently awaiting the final audit and reimbursement from the Massachusetts School Building Authority (MSBA).

Information distributed in advance of the towns' votes to approve the 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) 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 total \$6.6 million. This 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. We currently have a \$4.2 million bond anticipation note (BAN). We expect to take out a long-term bond sometime between May and August 2017. The actual amount of the bond may be slightly lower than the BAN, and will depend on the final reimbursement we receive from the MSBA. We are projecting bond payments, with principal and interest, to be approximately \$430,000 in FY18.

Dietz and Company Architects	\$607,191
NETO Construction Project Managers, Inc. (OPM)	\$179,500
Titan Roofing	\$3,515,309
M & W Heating (boiler and sprinkler system)	\$2,215,236
All other	<u>\$44,087</u>
TOTAL	<u>\$6,561,323</u>

Of this total, \$6.1 million was funded by the \$4.2 million bond anticipation note and the \$1.9 million MSBA grant monies received to date. The remaining balance was funded by grants and other available funds. A summary of the \$6.1 million expended and the FY18 budget is below:

MSBA ROOF/BOILER PROJECT	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 ACTUAL	FY17 ACTUAL	TOTAL EXP	FY18 BUDGET
LONG-TERM DEBT - PRINCIPAL	-	-	-	-	-	-	280,000
LONG TERM DEBT - INTEREST	-	-	-	-	-	-	150,000
ROOF/BOILER PROJECT EXPENDITURES	-	-	536,700	5,325,050	273,582	6,135,332	430,000

FY13 – FY18 FINANCIAL REVIEW

HISTORICAL LOOK AT BUDGETS, TOWN ASSESSMENTS AND USE OF DISTRICT RESERVES									
FY13 THROUGH FY18									
--- EXCLUDING BOND PAYMENTS ON ROOF/BOILER PROJECT (PAYMENTS TO BEGIN IN FY18, and ESTIMATED AT \$430,000 ---									
GENERAL FUND BUDGETS									
	<u>OPERATING & TRANSPORTATION</u>	<u>CAPITAL</u>	<u>TOTAL BUDGET</u>	<u>ANNUAL INCREASE OR DECREASE IN OPERATING AND TRANSPORTATION BUDGETS</u>	<u>ANNUAL PERCENTAGE INCREASE</u>	<u>ANNUAL INCREASE OR DECREASE IN CAPITAL BUDGETS</u>	<u>ANNUAL PERCENTAGE INCREASE</u>		
FY13	\$13,774,180	\$669,800	\$14,443,980	\$11,788	0.09%	\$544,800	435.84%		
FY14	\$14,215,761	\$418,800	\$14,634,561	\$441,581	3.21%	(\$251,000)	-37.47%		
FY15	\$14,523,333	\$402,500	\$14,925,833	\$307,572	2.16%	(\$16,300)	-3.89%		
FY16	\$15,023,783	\$400,000	\$15,423,783	\$500,450	3.45%	(\$2,500)	-0.62%		
FY17	\$15,373,678	\$490,000	\$15,863,678	\$349,895	2.33%	\$90,000	22.50%		
FY18	\$15,546,713	\$390,000	\$15,936,713	\$173,035	1.13%	(\$100,000)	-20.41%		
Current Year	1.13%	-20.41%	0.46%	TOTAL OVER 5 YRS:	12.87%	TOTAL OVER 5 YRS:	-41.77%		
				AVERAGE/YEAR:	2.57%	AVERAGE/YEAR:	-8.35%		
ASSESSMENTS									
	<u>OPERATING & TRANSPORTATION</u>	<u>CAPITAL</u>	<u>TOTAL ASSESSMENT</u>	<u>ANNUAL INCREASE OR DECREASE IN OPERATING AND TRANSPORTATION ASSESSMENTS</u>	<u>ANNUAL PERCENTAGE INCREASE</u>	<u>ANNUAL INCREASE OR DECREASE IN CAPITAL ASSESSMENTS</u>	<u>ANNUAL PERCENTAGE INCREASE</u>		
FY13	\$11,054,284	\$419,800	\$11,474,084	\$17,914	0.16%	\$294,800	235.84%		
FY14	\$11,304,665	\$418,800	\$11,723,465	\$250,381	2.27%	(\$1,000)	-0.24%		
FY15	\$11,647,937	\$402,500	\$12,050,437	\$343,272	3.04%	(\$16,300)	-3.89%		
FY16	\$12,093,307	\$400,000	\$12,493,307	\$445,370	3.82%	(\$2,500)	-0.62%		
FY17	\$12,248,282	\$490,000	\$12,738,282	\$154,975	1.28%	\$90,000	22.50%		
FY18	\$12,363,426	\$390,000	\$12,753,426	\$115,144	0.94%	(\$100,000)	-20.41%		
Current Year	0.94%	-20.41%	0.12%	TOTAL OVER 5 YRS:	11.84%	TOTAL OVER 5 YRS:	-7.10%		
				AVERAGE/YEAR:	2.37%	AVERAGE/YEAR:	-1.42%		
USE OF DISTRICT RESERVES TO SUPPLEMENT REVENUES									
	<u>School Choice and Other Available Funds</u>	<u>E&D</u>		<u>Total Subsidy</u>	<u>% of Budget</u>				
FY13	\$750,000	\$550,000		\$1,300,000	8.56%				
FY14	\$825,000	\$510,000		\$1,335,000	8.64%				
FY15	\$775,000	\$336,500		\$1,111,500	7.08%				
FY16	\$750,000	\$540,120		\$1,290,120	7.98%				
FY17	\$650,000	\$511,803		\$1,161,803	7.04%				
FY18	\$900,000	\$500,000		\$1,400,000	8.32%				

SUMMARY OF REVENUES AND EXPENDITURES, FY13 – FY18 GENERAL FUND

REVENUES	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 ACTUAL	FY17 BUDGET	FY18 BUDGET	CHANGE, FY17 TO FY18	
E-RATE REVENUE	\$ -	\$ -	\$ -	\$ 8,694	\$ -	\$ -	\$ -	0.00%
TUITION - REGULAR	\$ 124,920	\$ 155,359	\$ 150,156	\$ 112,696	\$ 100,000	\$ 48,000	\$ (52,000)	-52.00%
STATE- CHAPTER 70 DISTRIBUTION	\$ 1,830,896	\$ 1,850,096	\$ 1,869,289	\$ 1,888,246	\$ 1,902,546	\$ 1,940,811	\$ 38,265	2.01%
CHARTER SCHOOL REIMBURSEMENT	\$ -	\$ 16,900	\$ 107	\$ -	\$ -	\$ -	\$ -	0.00%
STATE-CHAPER 71 TRANSPORTATION REIMBURSEMENT	\$ 409,877	\$ 475,033	\$ 428,500	\$ 568,200	\$ 650,000	\$ 586,476	\$ (63,524)	-9.77%
STATE-MEDICAID REIMBURSEMENTS	\$ 64,500	\$ 75,870	\$ 93,606	\$ 201,783	\$ 48,850	\$ 100,000	\$ 51,150	104.71%
OTHER GOVERNMENTAL REVENUE	\$ -	\$ 869	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
ASSESSMENTS - OPERATING AND TRANSPORTATION	\$ 11,054,287	\$ 11,304,666	\$ 11,647,944	\$ 11,652,072	\$ 12,248,283	\$ 12,363,426	\$ 115,143	0.94%
ASSESSMENTS - CAPITAL	\$ 419,800	\$ 418,800	\$ 402,500	\$ 385,406	\$ 490,000	\$ 390,000	\$ (100,000)	-20.41%
PRE-K FEES	\$ 6,160	\$ 2,880	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
EARNINGS ON INVESTMENTS	\$ 7,206	\$ 6,025	\$ 6,249	\$ 9,181	\$ 11,000	\$ 7,000	\$ (4,000)	-36.36%
INTERNET SERVICE NETWORK	\$ 12,463	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
LOCAL - OTHER	\$ 9,847	\$ 3,265	\$ 3,135	\$ 5,915	\$ 13,000	\$ 300	\$ (12,700)	-97.69%
COMMUNITY SERVICE	\$ -	\$ -	\$ -	\$ 31	\$ -	\$ -	\$ -	0.00%
P-CARD REBATES	\$ 304	\$ 370	\$ 481	\$ 726	\$ -	\$ 700	\$ 700	0.00%
TRANSFERS FROM E&D FUND	\$ 550,000	\$ 510,000	\$ 336,500	\$ 540,120	\$ 400,000	\$ 500,000	\$ 100,000	25.00%
TRANSFERS FROM SPECIAL REVENUE	\$ -	\$ -	\$ 14,763	\$ -	\$ -	\$ -	\$ -	0.00%
TOTALS	\$ 14,490,260	\$ 14,820,133	\$ 14,953,230	\$ 15,373,069	\$ 15,863,679	\$ 15,936,713	\$ 73,034	0.46%
ASSESSMENTS - BOILER/ROOF PROJECT BOND, P & I	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 430,000	\$ 430,000	2.71%
	\$ 14,490,260	\$ 14,820,133	\$ 14,953,230	\$ 15,373,069	\$ 15,863,679	\$ 16,366,713	\$ 503,034	3.17%
EXPENDITURES, BY FUNCTIONAL AREA	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 ACTUAL	FY17 BUDGET	FY18 BUDGET	CHANGE, FY17 TO FY18	
0000 - UNDESIGNATED	-	-	-	-	67,300	100,000	32,701	48.59%
ADMINISTRATION	537,559	508,902	540,509	626,195	563,641	604,822	41,181	7.31%
INSTRUCTIONAL LEADERSHIP	888,876	898,607	918,306	955,072	1,001,467	1,009,377	7,910	0.79%
CLASSROOM AND SPECIALIST TEACHERS	3,777,088	3,905,480	3,861,902	3,931,239	4,166,267	3,866,349	(299,918)	-7.20%
OTHER TEACHING SERVICES	1,057,977	1,068,500	1,122,047	1,117,737	1,390,263	1,293,131	(97,132)	-6.99%
PROFESSIONAL DEVELOPMENT	113,348	114,924	124,283	99,527	110,622	111,938	1,316	1.19%
INSTRUCTIONAL MATERIALS, EQUIPMENT, TECHNOLOGY	186,879	214,551	187,986	243,276	314,364	301,722	(12,642)	-4.02%
GUIDANCE, COUNSELING AND TESTING	414,395	434,201	425,185	452,825	473,339	490,924	17,586	3.72%
PUPIL SERVICES	1,507,096	1,579,361	1,658,482	1,700,202	1,689,785	1,900,858	211,073	12.49%
OPERATIONS AND MAINTENANCE	1,126,094	1,215,088	1,224,706	1,026,935	1,082,574	1,047,662	(34,912)	-3.22%
RETIREMENT, SEPARATION AND INSURANCE COSTS	3,069,640	3,026,233	3,174,603	3,407,056	3,774,398	3,918,980	144,582	3.83%
LEASES, OTHER FIXED CHARGES	41,161	47,831	51,309	85,613	111,152	122,950	11,798	10.61%
COMMUNITY SERVICES	-	-	-	29	-	-	-	0.00%
ASSET ACQUISITION (CAPITAL)	620,798	418,778	452,179	360,553	400,000	390,000	(10,000)	-2.50%
8200 - LONG-TERM DEBT - INTEREST	-	-	-	-	63,548	-	(63,548)	-100.00%
TUITION EXPENSE	874,189	855,758	840,039	777,019	654,959	778,000	123,041	18.79%
TOTAL EXPENDITURES	14,215,101	14,288,213	14,581,536	14,783,279	15,863,677	15,936,713	73,036	0.46%
ROOF/BOILER PROJECT								
LONG-TERM DEBT - PRINCIPAL					-	280,000	280,000	
LONG-TERM DEBT - INTEREST					-	150,000	150,000	
ROOF/BOILER PROJECT TOTAL					-	430,000	430,000	2.71%
					15,863,677	16,366,713	503,036	3.17%
MSBA ROOF/BOILER PROJECT	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 ACTUAL	FY17 ACTUAL	TOTAL EXP	FY18 BUDGET	
LONG-TERM DEBT - PRINCIPAL	-	-	-	-	-	-	280,000	
LONG TERM DEBT - INTEREST	-	-	-	-	-	-	150,000	
ROOF/BOILER PROJECT EXPENDITURES	-	-	536,700	5,325,050	273,582	6,135,332	430,000	

DETAILED EXPENDITURES, FY13 - FY18 GENERAL FUND

DETAILED EXPENDITURES, by FUNCTION CODE							
Description	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 ACTUAL	FY17 BUDGET	FY18 BUDGET	CHANGE, FY17 TO FY18
CONTINGENCY	-	-	-	-	67,300	100,000	32,701 48.59%
0000 - UNDESIGNATED	-	-	-	-	67,300	100,000	32,701 48.59%
1110 - SCHOOL COMMITTEE	36,069	22,553	25,861	17,347	35,590	16,900	(18,690) -52.51%
1210 - SUPERINTENDENT'S OFFICE	201,218	197,225	204,365	198,801	188,607	216,224	27,617 14.64%
1230 - OTHER DISTRICT WIDE ADMINISTRATION	18,582	17,780	10,950	11,805	12,578	3,400	(9,178) -72.97%
1410 - BUSINESS AND FINANCE	200,095	206,125	217,146	253,469	231,015	251,949	20,934 9.06%
1420 - HUMAN RESOURCES	37,888	37,801	38,833	45,709	44,664	45,642	978 2.19%
1430 - LEGAL SERVICES	43,706	27,418	43,354	72,765	30,000	45,000	15,000 50.00%
1450 - INFO MGT AND TECHNOLOGY	-	-	-	26,299	21,187	25,708	4,521 21.34%
ADMINISTRATION	537,559	508,902	540,509	626,195	563,641	604,822	41,181 7.31%
2110 - CURRICULUM DIRECTORS	155,609	160,868	167,789	178,479	239,415	233,949	(5,466) -2.28%
2210 - SCHOOL LEADERSHIP - PRINCIPALS	522,502	549,793	511,920	541,190	562,209	584,518	22,309 3.97%
2220 - SCHOOL CURRICULUM LEADERS - BUILDING LEVEL	88,471	70,984	89,222	91,243	48,780	48,780	- 0.00%
2250 - BUILDING TECHNOLOGY	122,294	116,962	149,376	144,160	151,063	142,130	(8,933) -5.91%
INSTRUCTIONAL LEADERSHIP	888,876	898,607	918,306	955,072	1,001,467	1,009,377	7,910 0.79%
2305 - CLASSROOM TEACHERS	3,650,197	3,787,053	3,761,631	3,687,656	3,669,400	3,494,782	(174,618) -4.76%
2305 - CLASSROOM TEACHERS - SCHOOL CHOICE FUNDS	(750,000)	(825,000)	(775,000)	(750,000)	(510,000)	(760,000)	(250,000) 49.02%
2310 - TEACHER SPECIALISTS	876,891	943,427	875,272	993,583	1,146,867	1,271,567	124,700 10.87%
2310 - TEACHER SPECIALISTS - SCHOOL CHOICE FUNDS	-	-	-	-	(140,000)	(140,000)	- 0.00%
CLASSROOM AND SPECIALIST TEACHERS	3,777,088	3,905,480	3,861,902	3,931,239	4,166,267	3,866,349	(299,918) -7.20%
2315 - INSTRUCTIONAL COORDINATORS/TEAM LEADERS	2,346	315	980	2,171	2,400	2,400	- 0.00%
2320 - MEDICAL/THERAPEUTIC SERVICES	188,664	182,217	170,125	146,349	195,227	159,149	(36,078) -18.48%
2325 - SUBSTITUTE TEACHERS	144,468	165,081	188,756	161,943	152,985	147,985	(5,000) -3.27%
2330 - PARAPROFESSIONALS (NON-CLERICAL)	584,055	601,735	639,511	677,133	902,902	885,629	(17,273) -1.91%
2340 - LIBARIANS/MEDIA CENTER DIRECTORS	138,445	119,151	122,676	130,142	136,749	97,968	(38,781) -28.36%
OTHER TEACHING SERVICES	1,057,977	1,068,500	1,122,047	1,117,737	1,390,263	1,293,131	(97,132) -6.99%
2351 - PROFESSIONAL DEVELOPMENT LEADERSHIP	39,339	25,892	42,272	43,714	45,818	47,763	1,945 4.24%
2353 - TEACHER/INSTRUCTIONAL STAFF - P.D. DAYS	30,239	30,301	25,000	3,506	5,000	5,000	- 0.00%
2355 - SALARIES - SUBS - PROF DEVELOPMENT	-	12,220	12,220	-	-	-	- 0.00%
2357 - PROFESSIONAL DEVELOPMENT EXPENSES	43,770	46,512	44,791	52,307	59,804	59,175	(629) -1.05%
PROFESSIONAL DEVELOPMENT	113,348	114,924	124,283	99,527	110,622	111,938	1,316 1.19%
2410 - TEXTBOOKS AND RELATED MATERIALS	4,724	29,598	18,439	19,034	33,100	17,750	(15,350) -46.37%
2415 - OTHER INSTRUCTIONAL MATERIALS	72,609	69,017	67,968	69,685	95,220	97,527	2,307 2.42%
2420 - INSTRUCTIONAL EQUIPMENT	8,466	8,113	2,095	1,438	3,700	10,250	6,550 177.03%
2430 - GENERAL SUPPLIES	54,359	55,434	51,171	47,400	69,265	59,370	(9,895) -14.29%
2440 - OTHER INSTRUCTIONAL SERVICES	39,188	43,283	38,928	53,957	66,901	61,915	(4,986) -7.45%
2451 - CLASSROOM INSTRUCTIONAL TECHNOLOGY	7,289	8,580	8,701	8,698	16,254	7,500	(8,754) -53.86%
2455 - INSTRUCTIONAL SOFTWARE	244	526	683	43,064	29,924	47,410	17,486 58.43%
INSTRUCTIONAL MATERIALS, EQUIPMENT, TECHNOLOGY	186,879	214,551	187,986	243,276	314,364	301,722	(12,642) -4.02%
2710 - GUIDANCE/SCHOOL ADJUSTMENT COUNSELORS	302,721	308,677	302,538	329,229	383,868	399,203	15,335 3.99%
2720 - TESTING AND ASSESSMENT	1,535	10,266	8,203	4,848	7,000	4,000	(3,000) -42.86%
2800 - PSYCHOLOGICAL SERVICES	110,139	115,258	114,444	118,749	82,471	87,721	5,250 6.37%
GUIDANCE, COUNSELING AND TESTING	414,395	434,201	425,185	452,825	473,339	490,924	17,586 3.72%
3200 - MEDICAL/HEALTH SERVICES	134,765	144,000	151,526	134,817	139,531	144,899	5,368 3.85%
3300 - TRANSPORTATION SERVICES	1,105,206	1,158,175	1,185,209	1,045,187	1,194,488	1,320,416	125,928 10.54%
3400 - FOOD SERVICES	18,199	18,562	56,323	238,076	61,014	63,357	2,344 3.84%
3510 - ATHLETICS	142,439	148,394	154,063	154,131	169,500	187,500	18,000 10.62%
3520 - OTHER STUDENT ACTIVITIES	70,490	72,727	73,854	89,193	82,125	139,824	57,699 70.26%
3600 - SCHOOL SECURITY	35,999	37,503	37,508	38,798	43,127	44,862	1,735 4.02%
PUPIL SERVICES	1,507,096	1,579,361	1,658,482	1,700,202	1,689,785	1,900,858	211,073 12.49%

DETAILED EXPENDITURES, by FUNCTION CODE								
Description	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 ACTUAL	FY17 BUDGET	FY18 BUDGET	CHANGE, FY17 TO FY18	
4110 - CUSTODIAL SERVICES	373,614	392,884	410,284	401,044	408,065	417,852	9,787	2.40%
4120 - HEATING OF BUILDINGS	192,321	221,500	233,703	114,436	105,950	126,612	20,662	19.50%
4130 - UTILITY SERVICES	188,923	178,307	181,359	226,468	232,540	225,340	(7,200)	-3.10%
4210 - MAINTENANCE OF GROUNDS	194,968	209,226	209,623	190,862	190,703	172,565	(18,138)	-9.51%
4220 - MAINTENANCE OF BUILDINGS	57,941	69,035	57,564	42,322	52,600	57,775	5,175	9.84%
4230 - MAINTENANCE OF EQUIPMENT	32,903	43,589	31,996	32,424	39,200	36,562	(2,638)	-6.73%
4400 - NETWORKING AND TELECOMMUNICATIONS	85,424	100,548	100,176	19,381	53,516	10,956	(42,560)	-79.53%
OPERATIONS AND MAINTENANCE	1,126,094	1,215,088	1,224,706	1,026,935	1,082,574	1,047,662	(34,912)	-3.22%
5100 - EMPLOYER RETIREMENT CONTRIBUTIONS	360,723	388,232	393,519	405,512	422,262	448,903	26,641	6.31%
5150 - EMPLOYEE SEPARATION COSTS	-	-	-	12,513	37,348	15,000	(22,348)	-59.84%
5200 - INSURANCE - ACTIVE EMPLOYEES	2,030,082	1,960,941	2,068,385	2,190,610	2,585,964	2,679,577	93,613	3.62%
5250 - INSURANCE - RETIRED EMPLOYEES	639,296	641,811	670,827	753,695	680,824	727,500	46,676	6.86%
5260 - INSURANCE - OTHER NON-EMPLOYEE	39,539	35,249	41,871	44,727	48,000	48,000	-	0.00%
RETIREMENT, SEPARATION AND INSURANCE COSTS	3,069,640	3,026,233	3,174,603	3,407,056	3,774,398	3,918,980	144,582	3.83%
5300 - RENTAL/LEASE EQUIPMENT	40,605	47,831	51,309	51,765	73,200	85,200	12,000	16.39%
5400-5500 - OTHER FIXED CHARGES	556	-	-	33,848	37,952	37,750	(202)	-0.53%
LEASES, OTHER FIXED CHARGES	41,161	47,831	51,309	85,613	111,152	122,950	11,798	10.61%
6200 - COMMUNITY SERVICES	-	-	-	29	-	-	-	0.00%
COMMUNITY SERVICES	-	-	-	29	-	-	-	0.00%
7000 - ASSET ACQUISITION AND IMPROVEMENTS	620,798	418,778	452,179	360,553	400,000	390,000	(10,000)	-2.50%
ASSET ACQUISITION (CAPITAL)	620,798	418,778	452,179	360,553	400,000	390,000	(10,000)	-2.50%
8200 - LONG-TERM DEBT - INTEREST	-	-	-	-	63,548	-	(63,548)	-100.00%
	-	-	-	-	63,548	-	(63,548)	-100.00%
9100 - TUITION TO MA SCHOOLS	4,033	23,384	-	405	-	-	-	
9110 - SCHOOL CHOICE TUITION EXPENSE	771,375	816,747	689,513	600,232	600,000	580,000	(20,000)	-3.33%
9200 - OUT-OF-STATE TUITION	-	-	-	-	1,950	-	(1,950)	-100.00%
9300 - TUITION - MAS PRIVATE SCHOOLS	98,781	15,627	150,526	176,382	53,009	198,000	144,991	273.52%
TUITION EXPENSE	874,189	855,758	840,039	777,019	654,959	778,000	123,041	18.79%
TOTAL EXPENDITURES	14,215,101	14,288,213	14,581,536	14,783,279	15,863,677	15,936,713	73,036	0.46%
ROOF/BOILER PROJECT								
LONG-TERM DEBT - PRINCIPAL					-	280,000	280,000	
LONG-TERM DEBT - INTEREST					-	150,000	150,000	
ROOF/BOILER PROJECT TOTAL					-	430,000	430,000	2.91%
					15,863,677	16,366,713	503,036	3.17%

OPERATING AND TRANSPORTATION GRANT EXPENDITURES, FY13 – FY17

GRANT FUNDED EXPENDITURES (general categories)	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 ACTUAL	FY17 BUDGET
PROFESSIONAL SALARIES	177,002	173,592	192,198	187,200	146,578
EDUCATIONAL SUPPORT PERSONNEL (ESPs)	216,574	221,952	226,543	205,004	-
OTHER WAGES	-	-	-	-	160
	393,576	395,544	418,742	392,204	146,738
CONTRACTED SERVICES	177,414	66,673	81,278	124,743	68,419
EMPLOYEE BENEFITS/RETIREMENT CONTRIBUTIONS	41,836	25,874	19,191	57,408	36,510
EQUIPMENT	3,090	-	-	2,283	5,336
OTHER INSTRUCTIONAL SERVICES	515	1,344	23,367	42,806	33,747
SUPPLIES & MATERIALS	30,794	1,049	54,136	85,587	25,558
TRANSPORTATION	400	-	-	4,111	5,000
TUITION - OUT-OF-DISTRICT	-	-	-	-	274,302
	254,047	94,940	177,971	316,939	448,872
	647,624	490,484	596,713	709,144	595,610