

**THE SOUTHERN BERKSHIRE
REGIONAL SCHOOL DISTRICT
FY21 PROPOSED BUDGET**



**PUBLIC HEARING INFORMATIONAL BOOKLET
MARCH 5, 2020**

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Letter from the Superintendent of Schools

The Southern Berkshire Regional School District is pleased to present its Annual Proposed Budget for Fiscal Year 2021. Shaped by input from key stakeholders, the proposed budget is presented for further input at the Public Budget Hearing on March 5, 2020. It represents a 1.47% increase over the FY20 budget of \$17,287,531. I believe the budget as presented supports our vision of the District, aligns resources with the goals of the School Committee and our District Strategy for Continuous Improvement, and sustains the commitment to providing educational excellence within our means.

More specifically, the FY21 Proposed 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 and supports the social and emotional learning and behavioral needs of all;
- the continuation of the enhancements to our network to support safety and wellness of the whole child;
- the infusion of technology and project-based learning into learning environments for students;
- the continued implementation of our Middle Level Program that includes students in grades 6-8; and
- continued progress on the reorganization of programming at the secondary level to ensure that our students graduate with the knowledge and skills necessary for success in college and career, using strategic partnerships with the broader community.

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 a District Strategy for Continuous Improvement;
- 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 communicate clearly with all stakeholders;
- to allocate resources strategically to create an aligned system Pre-K to 12;
- to be proactive rather than reactive; and
- to make data-driven decisions and recommendations based on what's 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 FY21 Proposed Budget strives to bring our students closer to achieving this vision.

Respectfully submitted - Beth Regulbuto, Superintendent of Schools

FY21 BUDGET PROCESS

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(s). This proposal is based on the Governor's numbers. The legislature has not put forth any budget proposals at the time of this hearing.

FY21 OPERATING BUDGET TIMELINE

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 FY20 budget requests.
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.

FY21 BUDGET OVERVIEW

FY21 BUDGET	
OPERATING	\$15,046,746
TRANSPORTATION	<u>\$1,770,768</u>
OPERATING & TRANSPORTATION	\$16,817,514
CAPITAL (NON-BOND)	\$358,500
CAPITAL - BOND	<u>\$365,550</u>
GRAND TOTAL	\$17,541,564

FY21 ASSESSMENTS	
OPERATING	\$12,221,411
TRANSPORTATION	<u>\$1,438,270</u>
OPERATING & TRANSPORTATION	\$13,659,680
CAPITAL (NON-BOND)	\$291,184
CAPITAL - BOND	<u>\$296,910</u>
GRAND TOTAL	\$14,247,775

TOTAL BUDGET	
FY20 BUDGET	\$17,287,531
FY21 BUDGET	<u>\$17,541,564</u>
DOLLAR INCREASE	\$254,033
PERCENTAGE INCREASE	1.47%

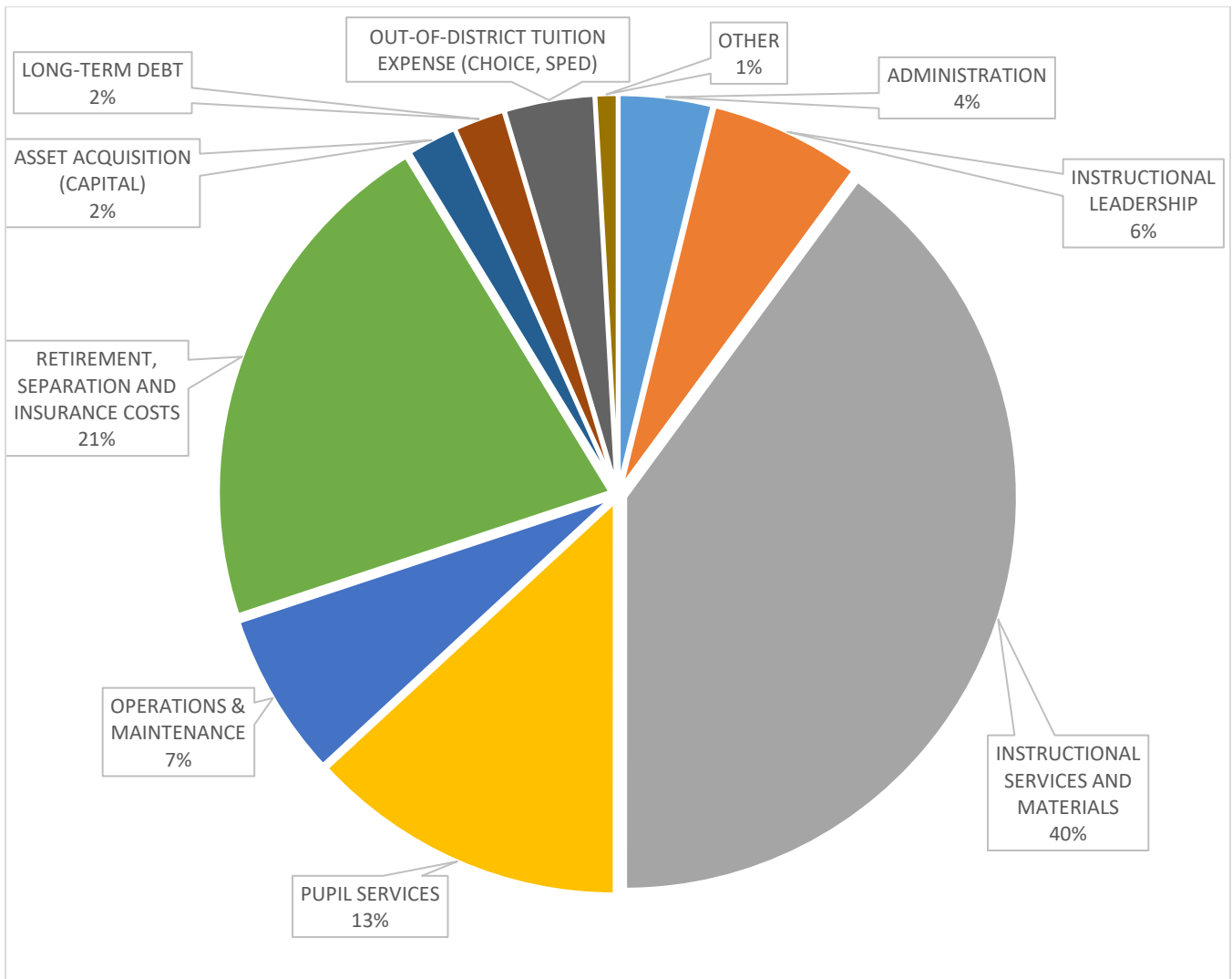
TOTAL ASSESSMENTS	
FY20 ASSESSMENTS	\$13,944,597
FY21 ASSESSMENTS	<u>\$14,247,775</u>
DOLLAR INCREASE	\$303,178
PERCENTAGE INCREASE	2.17%

REVENUES	FY20	FY21	CHANGE	
CHAPTER 70	\$1,980,111	\$2,006,921	\$26,810	1.35%
CHAPTER 71 - TRANSPORTATION	\$686,823	\$810,868	\$124,045	18.06%
MEDICAID REIMBURSEMENT	\$120,000	\$120,000	-	0.00%
TOWN ASSESSMENTS	\$13,944,597	\$14,247,775	\$303,178	2.70%
EXCESS & DEFICIENCY FUND	\$530,000	\$330,000	-\$200,000	-37.74%
TUITION (OTHER THAN SCHOOL CHOICE)	\$18,000	\$18,000	-	0.00%
OTHER	<u>\$8,000</u>	<u>\$8,000</u>	-	<u>0.00%</u>
	\$17,287,531	\$17,541,564	\$254,033	1.47%

Note: The revenue and expenditure budgets (operating, transportation and capital) are increasing by a total of 1.47%. The assessments are increasing by 2.17%, as other offsetting revenue sources are projected to come in at lower levels in FY21 than in the current fiscal year, FY20.

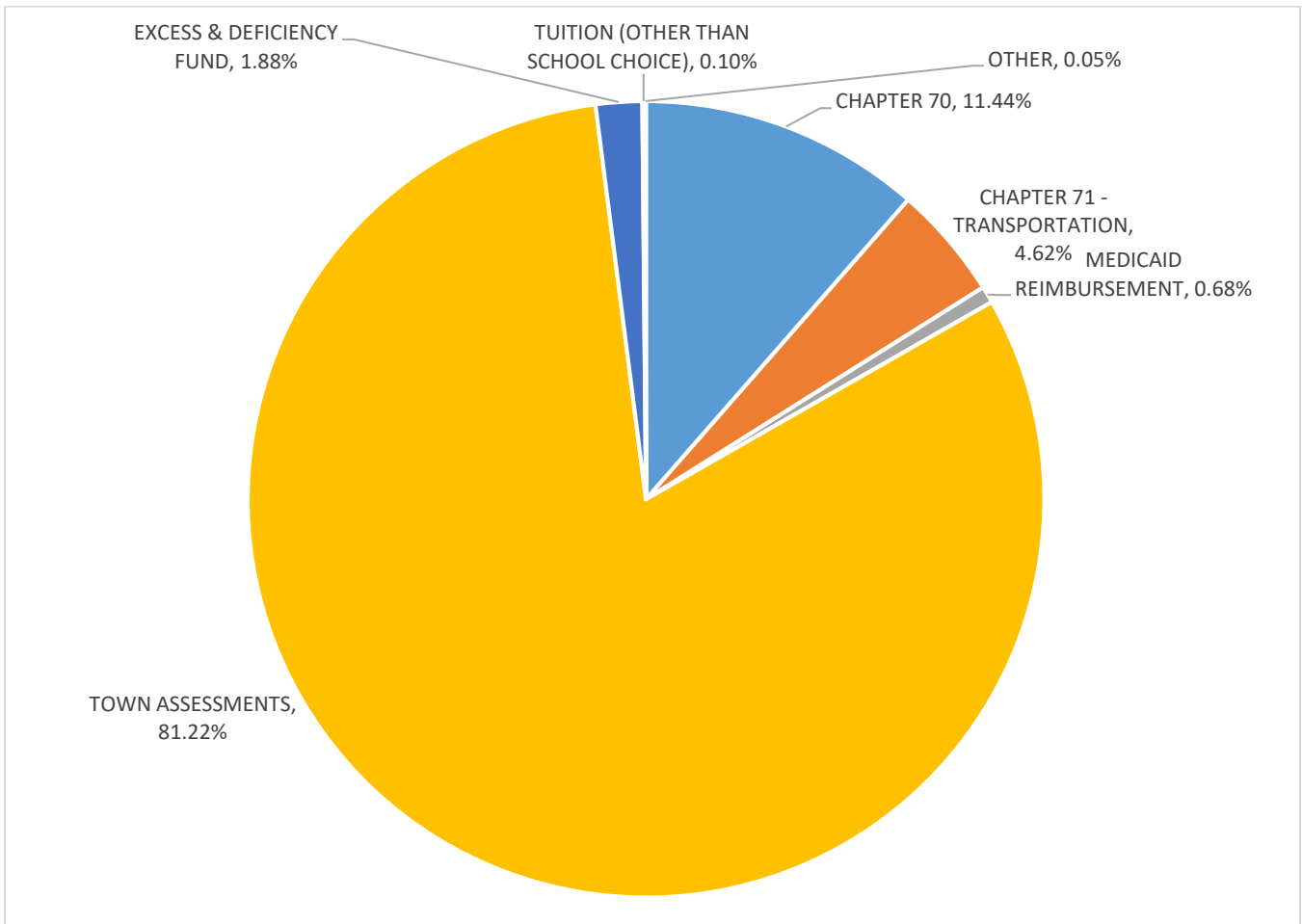
FY21 EXPENDITURES

ADMINISTRATION	673,293
INSTRUCTIONAL LEADERSHIP	1,096,073
INSTRUCTIONAL SERVICES AND MATERIALS	7,002,105
PUPIL SERVICES	2,301,445
OPERATIONS & MAINTENANCE	1,190,888
RETIREMENT, SEPARATION AND INSURANCE (3,747,413
ASSET ACQUISITION (CAPITAL)	358,500
LONG-TERM DEBT	365,550
OUT-OF-DISTRICT TUITION EXPENSE (CHOICE,	648,026
OTHER	158,270
TOTAL	17,541,564



F21 REVENUES

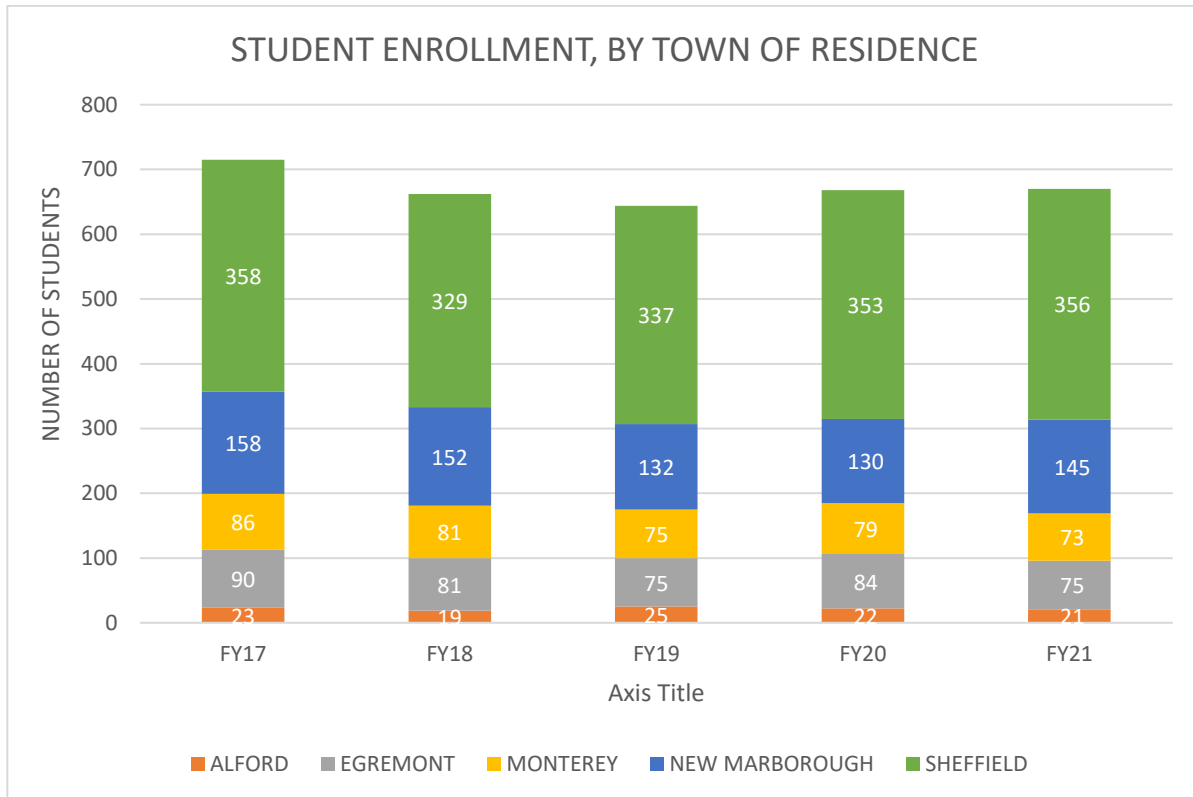
REVENUES	FY21	%
CHAPTER 70	\$ 2,006,921	11.44%
CHAPTER 71 - TRANSPORTATION	\$ 810,868	4.62%
MEDICAID REIMBURSEMENT	\$ 120,000	0.68%
TOWN ASSESSMENTS	\$ 14,247,775	81.22%
EXCESS & DEFICIENCY FUND	\$ 330,000	1.88%
TUITION (OTHER THAN SCHOOL CHOICE)	\$ 18,000	0.10%
OTHER	\$ 8,000	0.05%
	\$ 17,541,564	100.00%



FY21 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 an increase of 3 students from FY20 to FY21, and a total decrease of 86 students from FY17 to FY21 (from 715 to 671 students). This represents a 1.2% increase since FY18 and a 6.3% decrease since FY17. From FY20 to FY21, Alford, Egremont, and New Marlborough are seeing a decrease of 1, 9, and 6 students, respectively; while Monterey and Sheffield are seeing increases of 15 and 3 students, respectively.



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 current five-town regional agreement, is based on the minimum required contribution that is established by the Massachusetts Department of Secondary and Elementary Education (DESE). Some of the factors that are included in the Commonwealth's calculation 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
- each town's Municipal Revenue Growth Factor, which is based on new growth in the town.

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 FY17 through the proposed FY21 budget are as follows:

Description	FY17 Actual	FY18 Actual	FY19 Budget	FY20 Budget	FY21 Budget	FY21 vs FY20
TUITION - REGULAR	69,946	54,321	18,000	18,000	18,000	0.00%
STATE - CHAPTER 70 DISTRIBUTION	1,927,571	1,947,431	1,960,311	1,980,111	2,006,921	
STATE-CHAPER 71 TRANSPORTATION REIMBURSEMENT	633,365	508,540	542,305	686,823	810,868	
STATE-MEDICAID REIMBURSEMENTS	140,163	126,494	120,000	120,000	120,000	
TOTAL STATE AID	2,701,099	2,582,465	2,622,616	2,786,934	2,937,789	5.41%
ASSESSMENTS-OPERATING & TRANSPORTATION-ALFORD	396,626	368,409	415,021	454,069	445,238	
ASSESSMENTS-CAPITAL-ALFORD	15,867	11,628	11,491	12,321	9,491	
ASSESSMENT - ROOF/BOILER PROJECT - ALFORD	-	12,821	8,752	12,922	9,678	
	412,493	392,858	435,264	479,313	464,407	-3.11%
ASSESSMENTS-OPERATING & TRANSPORTATION- EGREMONT	1,526,400	1,510,546	1,530,090	1,697,827	1,635,166	
ASSESSMENTS-CAPITAL-EGREMONT	61,065	47,676	42,365	46,071	34,857	
ASSESSMENT - ROOF/BOILER PROJECT - EGREMONT	-	52,566	32,267	48,319	35,542	
	1,587,465	1,610,788	1,604,722	1,792,217	1,705,566	-4.83%
ASSESSMENTS-OPERATING & TRANSPORTATION -MONTEREY	1,413,429	1,490,811	1,525,963	1,599,117	1,583,552	
ASSESSMENTS-CAPITAL-MONTEREY	56,545	47,051	42,251	43,392	33,757	
ASSESSMENT - ROOF/BOILER PROJECT - MONTEREY	-	51,877	32,180	45,509	34,421	
	1,469,974	1,589,739	1,600,394	1,688,019	1,651,729	-2.15%
ASSESSMENTS-OPERATING & TRANSPORTATION -NEW MARLBOROUGH	2,655,396	2,820,881	2,709,304.00	2,598,187	2,842,991	
ASSESSMENTS-CAPITAL-NEW MARLBOROUGH	106,230	89,029	75,016	70,502	60,604	
ASSESSMENT - ROOF/BOILER PROJECT - NEW MARLBOROUGH	-	98,161	57,135	73,942	61,796	
	2,761,626	3,008,071	2,841,455	2,742,631	2,965,391	8.12%
ASSESSMENTS-OPERATING AND TRANSPORTATION -SHEFFIELD	6,124,868	6,166,160	6,765,992	6,860,986	7,152,733	
ASSESSMENTS-CAPITAL-SHEFFIELD	245,028	194,616	187,338	186,174	152,475	
ASSESSMENT - ROOF/BOILER PROJECT - SHEFFIELD	-	214,575	142,683.00	195,257	155,474	
	6,369,896	6,575,351	7,096,013	7,242,418	7,460,682	3.01%
TOTAL OPERATING AND TRANSPORTATION ASSESSMENTS	12,116,719	12,356,806	12,946,370	13,210,186	13,659,680	
TOTAL CAPITAL ASSESSMENTS	484,735	390,000	358,461	358,461	291,184	
TOTAL ROOF/BOILER PROJECT ASSESSMENTS	-	430,000	273,017	375,950	296,910	
	12,601,454	13,176,806	13,577,848	13,944,597	14,247,775	2.17%
TRANSFERS FROM E&D FUND	511,803	500,000	463,547	530,000	330,000	-37.74%
EARNINGS ON INVESTMENTS	6,510	8,542	7,000	7,000	7,000	0.00%
OTHER	932	69,379	1,000	1,000	1,000	0.00%
TOTAL REVENUE	15,891,743	16,391,513	16,690,011	17,287,531	17,541,564	1.47%

INFORMATION ON GENERAL FUND REVENUES

TUITION – REGULAR

This revenue has historically been revenue received from the Town of Mount Washington for students tuitioning into this district. The number of students has decreased over the years, resulting in a projected reduction in revenue in FY19 to \$18,000, which has remained steady since then. This revenue in FY17 was \$69,946.

CHAPTER 70 STATE AID

Our increases in Chapter 70 funding have been minimal over a number of years. Massachusetts recently passed the Student Opportunity Act (SOA), which recalculated the formula for state aid. While several communities saw a substantial increase in their Chapter 70 funding, SBRSD did not. Increases in Chapter 70 funding from FY17 – FY21 are shown below. Our FY21 allocation is 4.12% higher than was our FY17 allocation.

CHAPTER 70 AID			
	TOTAL	Increase from Prior Year	
FY17	\$1,927,527	\$39,325	2.1%
F718	\$1,966,751	\$19,320	1.1%
FY19	\$1,966,751	\$19,320	1.0%
FY20	\$1,980,111	\$13,360	0.7%
FY21	\$2,006,921	\$26,810	1.35%

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 require transportation or for school choice transportation. The FY21 projection is based on preliminary Cherry Sheet figures from the state. 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 FY21 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 following chart summarizes the FY17-FY21 assessments, shows the change from FY20-21 and the percent change by town. The full detail of the assessments for each of the towns by operating, capital, and bond projects can be found on page 9 of this document.

	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY20-21</u>	<u>% CHG</u>
TOTAL - ALL	12,480,834	12,271,824	11,912,768	13,944,597	14,247,775		
ALFORD	427,606	387,178	384,546	466,253	464,407	(1,846)	-0.40%
EGREMONT	1,526,532	1,486,072	1,422,989	1,751,923	1,705,566	(46,358)	-2.65%
MONTEREY	1,388,500	1,413,196	1,378,807	1,658,098	1,651,729	(6,369)	-0.38%
NEW MARLBOROUGH	2,682,376	2,712,903	2,527,490	2,865,680	2,965,391	99,711	3.48%
SHEFFIELD	6,455,821	6,272,475	6,198,935	7,202,642	7,460,682	258,040	3.58%
TOTAL	12,480,834	12,271,824	13,577,848	13,944,597	14,247,775	303,178	2.17%

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 1st. These funds, once certified, are available as a revenue source in the upcoming 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:

EXCESS & DEFICIENCY FUND (E&D) SUMMARY					
Certified as of:	Certified Amount	Returned to Towns (5% above budget)	Amount Applied to Next Year's Budget		
7/1/2015	\$540,120	\$0	\$400,000	FY16	
7/1/2016	\$839,955	\$46,771	\$400,000	FY17	
7/1/2017	\$768,713	\$0	\$500,000	FY18	
7/1/2018	\$819,257	\$0	\$463,547	FY19	
7/1/2019	\$469,389	\$0	\$530,000	FY20	
			\$330,000	FY21*	

**This is the estimated use of E&D for FY21.*

INVESTMENT INCOME

Investment income averages just over \$7,000, and is projected at \$7,000 for FY21.

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 FY21.

FOCUS ON TWO ADDITIONAL FUNDING SOURCES USED TO REDUCE ASSESSMENTS

CIRCUIT BREAKER PROGRAM

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 per-pupil budget 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.

The Student Opportunity Act, recently passed into law in Massachusetts, now allows for out-of-district transportation costs that fit into the Circuit Breaker Program's definitions to be reimbursed. The Department of Elementary and Secondary Education is currently preparing to implement this program. This will assist the district in paying for associated costs for transporting students to out-of-district placements. We continue to monitor this situation as it unfolds.

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

CIRCUIT BREAKER FUND						
	STANDARD REIMBURSEMENT	EXTRAORDINARY RELIEF	TOTAL REVENUE	EXPENDITURES	USE OF FUNDS	
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	\$ 153,703	\$ -	\$ 153,703	\$ 103,437	OUT-OF-DISTRICT TUITION \$46,076; OT/PT \$57,361	
FY19	\$ 76,893	\$ -	\$ 76,893	\$ 182,045	OUT-OF-DISTRICT TUITION \$182,045	
FY20*	\$ 156,447	\$ -	\$ 156,447	\$ 66,500	OUT-OF-DISTRICT TUITION, \$66,500	
			\$ 600,647	\$ 546,705		

* FY20 figures are anticipated to the end of the fiscal year and may change.

SCHOOL CHOICE

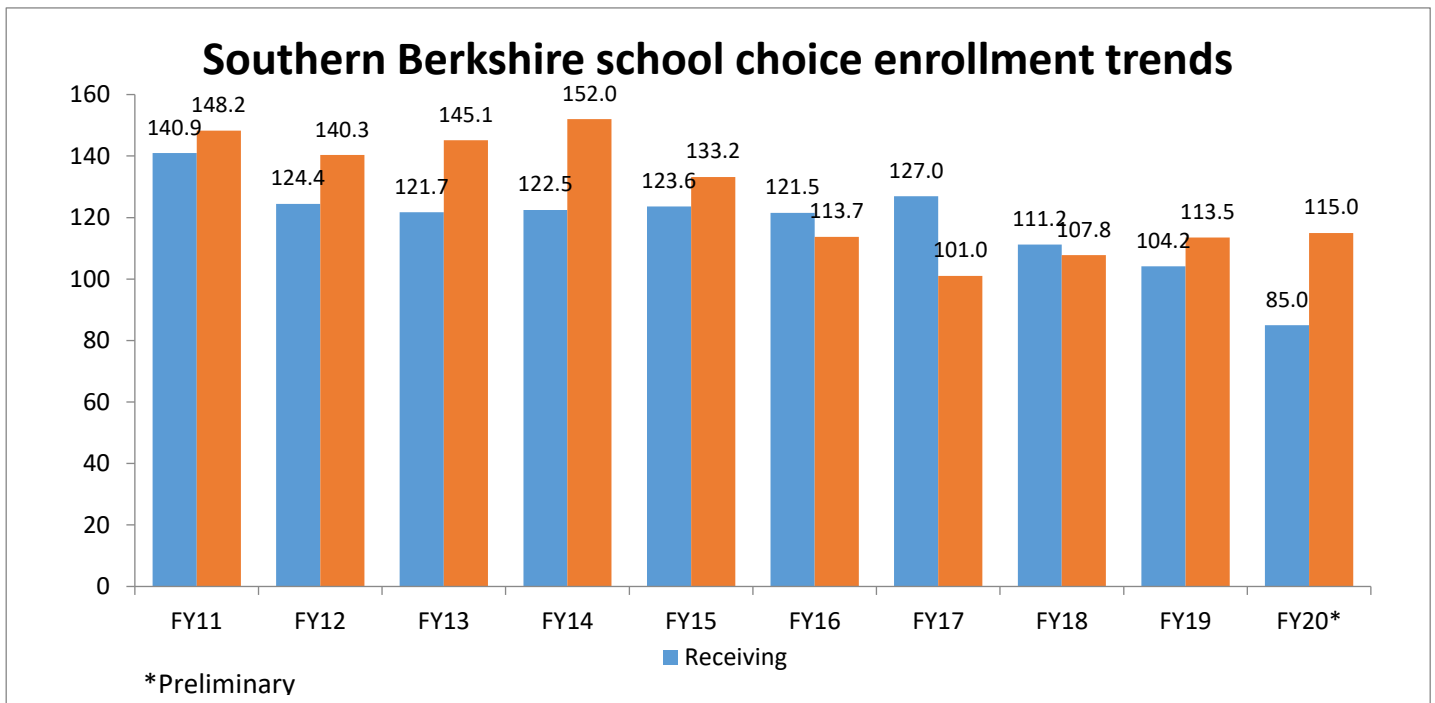
The School Choice program diverts state funding from sending districts to receiving districts. For regular education students who receive no additional special educational services, the funding is \$5,000 per student. For students receiving additional special educational services, incremental funding

is sent to cover the cost of those services. Here is a look at revenues and expenditures from these funds from FY17 through the proposed FY21 budget:

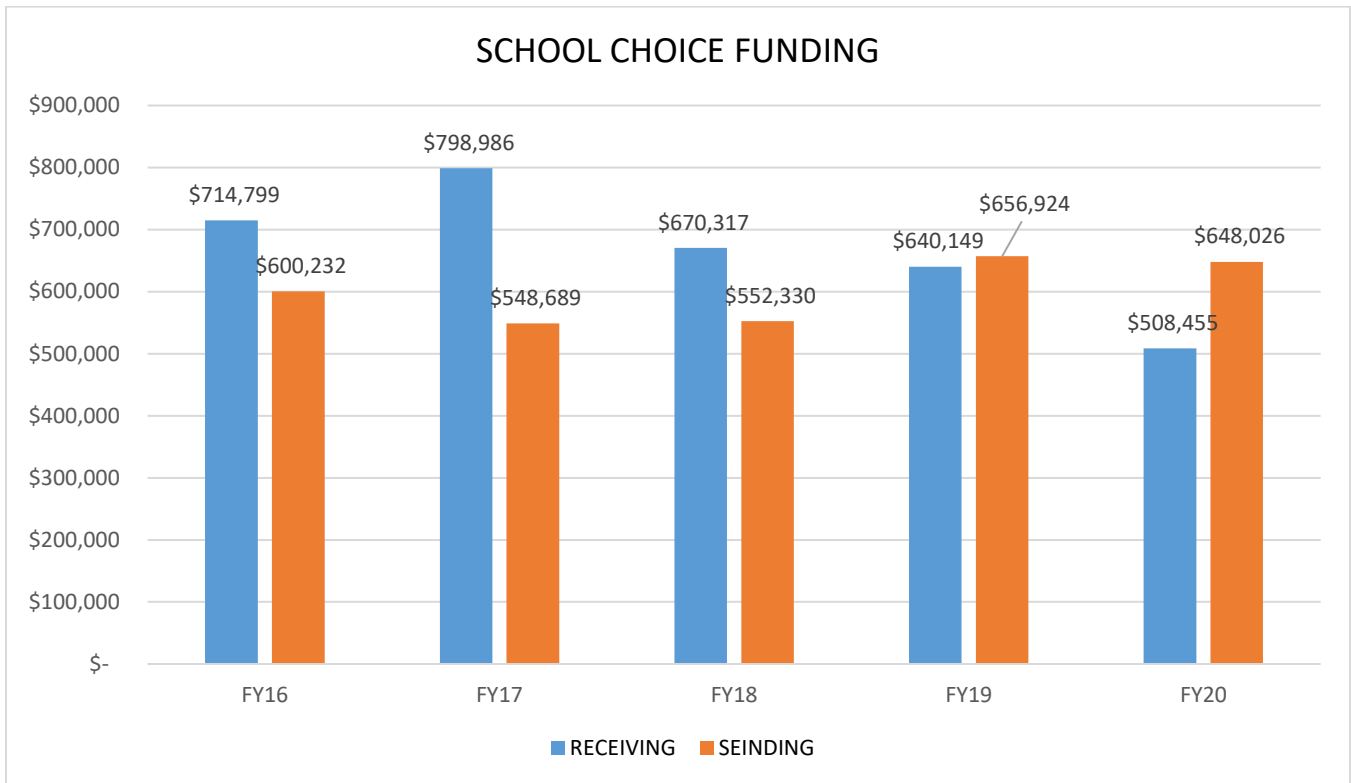
SCHOOL CHOICE FUND SUMMARY					
	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Ending Balance</u>	<u>Use of Funds</u>
FY17	\$202,227	\$714,799	\$750,000	\$167,026	Teachers' Salaries
FY18	\$167,026	\$798,986	\$650,000	\$316,012	Teachers' Salaries
FY19	\$316,012	\$640,149	\$424,051	\$532,110	Teachers' Salaries/Transportation
FY20*	\$532,110	\$508,455	\$500,000	\$540,565	Teachers' Salaries
FY21**	\$540,565	\$500,000	\$620,000	\$420,565	Teachers' Salaries
	Totals	\$3,162,389	\$2,944,051		

**FY20 reflects anticipated revenues/expenses to the end of the fiscal year.*
***FY21 reflects estimated revenues/expenses.*

SBRSD had been receiving more students than we had lost through School Choice since FY16. In FY19, that trend began to reverse. In terms of funding, our choice-in revenue had 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: FY20 figures are a result of October 1, 2019 enrollments and will be counted, moving forward, by the DESE as FTEs.



(Source: Massachusetts Department of Elementary and Secondary Education as of December 2019)



(Note: FY20 amounts are per October 1, 2019 enrollment. These will be subject to continued refinement throughout the course of the year.

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 include 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 biomass system that SBRSD installed was recommended by the Department of Energy Resources (DOER) and was identified at the time as meeting the State’s requirements for Alternative Energy Credits (AECs). After the system was installed, and upon review of new AEC requirements, it was determined that adjustments to the metering system were needed in order to test and record emission levels. SBRSD received \$111,796 in grant funds from the DOER for a new metering system and for emissions testing. The District has received word that we do now qualify for the AECs. We do not yet have final figures, but we will be receiving a retroactive payment and then ongoing payments. As promised when the project was originally proposed to the taxpayers, this revenue will be earmarked to help pay down the bond.

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

FY21 PROPOSED BUDGET GENERAL FUND COMPARED TO FY20 VOTED BUDGET

DESE CLASSIFICATION		FY 20 BUDGET	FY21 PROPOSED	% CHG
0000	CONTINGENCY	100,000.00	75,000	-25.0%
1110	SCHOOL COMMITTEE	13,700.00	13,747	
1210	SUPERINTENDENT'S OFFICE	237,526.00	257,015	
1230	OTHER DISTRICT-WIDE ADMINISTRATION	1,500.00	1,500	
1410	BUSINESS and FINANCE	260,235.50	249,955	
1420	HUMAN RESOURCES	55,697.50	56,716	
1430	LEGAL SERVICES	55,000.00	65,000	
1435	LEGAL SETTLEMENTS	-	-	
1450	DISTRICT-WIDE INFORMATION MANAGEMENT & TECHNOLOGY	29,360.00	29,360	
	TOTAL ADMINISTRATION	653,019.00	673,293.29	3.1%
2110	CURRICULUM DIRECTORS	254,185.80	224,989	
2210	SCHOOL PRINCIPALS/BUILDING LEADERSHIP	647,527.59	652,374	
2220	CURRICULUM LEADERS	54,375.00	54,375	
2250	BUILDING TECHNOLOGY	153,867.00	164,335	
	INSTRUCTIONAL LEADERSHIP	1,109,955.39	1,096,073.40	-1.3%
2305/2310	CLASSROOM AND SPECIALIST TEACHERS	4,699,369.00	4,726,394	0.6%
2315	TEAM LEADERS	2,400.00	-	
2320	MEDICAL/THERAPEUTIC	123,354.00	126,900	
2325	SUBSTITUTES	165,752.00	155,752	
2330	EDUCATIONAL SUPPORT PERSONNEL	972,722.00	920,350	
2340	LIBRARY/MEDIA	156,302.00	160,436	
	OTHER TEACHING SERVICES	1,420,530.00	1,363,437.89	-4.0%
235x	PROFESSIONAL DEVELOPMENT	122,303.00	106,315	-13.1%
2410	TEXTBOOKS	35,329.00	4,316	
2415	INSTRUCTIONAL MATERIALS	119,450.00	114,186	
2420	INSTRUCTIONAL EQUIPMENT	1,000.00	1,000	
2430	GENERAL SUPPLIES	46,845.00	52,775	
2440	OTHER INSTRUCTIONAL SERVICES	57,225.00	90,575	
2451	CLASSROOM INSTRUCTIONAL TECHNOLOGY	16,650.00	12,150	
2455	INSTRUCTIONAL SOFTWARE	28,899.00	29,204	
	INSTRUCTIONAL MATERIALS, EQUIPMENT, TECHNOLOGY	305,398.00	304,206.00	-0.4%
2710	GUIDANCE/COUNSELING	404,566.00	398,326	
2720	TESTING AND ASSESSMENT	2,252.00	2,892	
2800	PSYCHOLOGICAL SERVICES	91,702.00	100,534	
	GUIDANCE, COUNSELING and TESTING	498,520.00	501,752.88	0.6%

DESE
CLASSIFICATION

CODES	BUDGET CLASSIFICATION DESCRIPTIONS	FY 20 BUDGET	FY21 PROPOSED	% CHG
3200	SCHOOL HEALTH SERVICES	138,140.00	145,630	
3300	TRANSPORTATION SERVICES	1,590,491.00	1,770,768	
3400	FOOD SERVICES	42,886.00	39,464	
3510	ATHLETICS	164,130.00	167,550	
3520	OTHER STUDENT ACTIVITIES	99,125.00	99,125	
3600	SECURITY	78,185.00	78,909	
	PUPIL SERVICES	2,112,957.00	2,301,445.12	8.9%
4110	CUSTODIAL SERVICES	441,156.00	461,741	
4120	HEATING OF BUILDINGS	143,950.00	157,600	
4130	UTILITY SERVICES	206,518.00	204,250	
4210	MAINTENANCE OF GROUNDS	100,737.75	123,680	
4220	MAINTENANCE OF BUILDINGS	154,576.12	168,017	
4230	MAINTENANCE OF EQUIPMENT	73,355.12	66,850	
44xx	NETWORKING, TELECOMMUNICATIONS, TECHNOLOGY MAINTENANCE	24,649.00	8,750	
	OPERATIONS and MAINTENANCE	1,144,942.00	1,190,887.98	4.0%
5100	EMPLOYER RETIREMENT CONTRIBUTIONS	473,676.00	489,924	
5150	EMPLOYEE SEPARATION COSTS	18,000.00	18,000	
5200	INSURANCE - ACTIVE EMPLOYEES	2,309,342.00	2,444,989	
5250	INSURANCE - RETIRED EMPLOYEES	740,500.00	740,500	
5260	INSURANCE - OTHER NON-EMPLOYEE	54,000.00	54,000	
	RETIREMENT, SEPARATION AND INSURANCE COSTS	3,595,518.00	3,747,412.90	4.2%
5300	RENTAL/LEASE EQUIPMENT	74,200.00	74,200	
5450	SHORT-TERM INTEREST-BANS	-	-	
5500	OTHER FIXED CHARGES	9,070.00	9,070	
	FIXED CHARGES	83,270.00	83,270.00	0.0%
6200	COMMUNITY SERVICE	-	-	
7xxx	ASSET ACQUISITION (CAPITAL)	358,461.00	358,500	0.0%
8100	DEBT RETIREMENT - SCHOOL CONSTRUCTION	260,000.00	260,000	
8200	LONG-TERM DEBT - INTEREST	115,980.00	105,550	
	LONG-TERM DEBT	375,980.00	365,550.00	-2.8%
9100	TUITION TO MA PUBLIC SCHOOLS	-	-	
9110	SCHOOL CHOICE TUITION EXPENSE	658,000.00	648,026	
9200	OUT-OF-STATE TUITION	-	-	
9300	TUITION TO MA PRIVATE SCHOOLS	49,309.00	-	
	TUITION EXPENSE	707,309.00	648,026.00	-8.4%
	TOTAL BUDGET	17,287,531.00	17,541,564.00	1.47%

GRANT FUNDED EXPENDITURES, FY16 – FY20 (Budgeted)

(In broad categories)

	FY16	FY17	FY18	FY19	FY20
PROFESSIONAL SALARIES AND STIPENDS	\$ 187,200	\$ 148,557	\$ 157,563	\$ 198,905	\$ 155,812
EDUCATIONAL SUPPORT PERSONNEL	\$ 205,004	\$ -	\$ -	\$ -	\$ -
OTHER WAGES	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 3,000
	<u>\$ 392,204</u>	<u>\$ 148,557</u>	<u>\$ 161,563</u>	<u>\$ 202,905</u>	<u>\$ 158,812</u>
CONTRACTED SERVICES	\$ 124,743	\$ 53,363	\$ 84,604	\$ 146,331	\$ 18,000
EMPLOYEE BENEFITS/CONTRIBUTIONS	\$ 57,408	\$ 35,523	\$ 15,254	\$ 25,244	\$ 22,171
OTHER INSTRUCTIONAL SERVICES	\$ 42,806	\$ 19,320	\$ 45,560	\$ -	\$ 18,977
SUPPLIES, MATERIALS AND EQUIPMENT	\$ 87,870	\$ 46,520	\$ 61,280	\$ 80,998	\$ 1,500
TRANSPORTATION	\$ 4,111	\$ 2,889	\$ 5,000	\$ 6,990	\$ 3,000
TUITION OUT-OF-DISTRICT	\$ -	\$ 267,808	\$ 161,439	\$ 193,303	\$ 319,319
	<u>\$ 316,938</u>	<u>\$ 425,423</u>	<u>\$ 373,137</u>	<u>\$ 452,866</u>	<u>\$ 382,967</u>
	<u>\$ 709,142</u>	<u>\$ 573,980</u>	<u>\$ 534,700</u>	<u>\$ 655,771</u>	<u>\$ 541,779</u>