

**THE SOUTHERN BERKSHIRE
REGIONAL SCHOOL DISTRICT
FY25 PROPOSED BUDGET**



**PUBLIC HEARING INFORMATIONAL BOOKLET
MARCH 7, 2024**

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Letter from the Superintendent of Schools

Dear Members of the Southern Berkshire Regional School District Community,

I am pleased to share with you the Annual Proposed Budget for Fiscal Year 2025, a comprehensive plan that reflects our commitment to educational excellence and continuous improvement. This proposed budget, shaped by valuable input from key stakeholders, is presented for your further consideration at the upcoming Public Budget Hearing on March 7, 2024.

The FY25 Proposed Budget represents a responsible 2.97% increase over the FY24 budget, totaling \$19,781,571, reinforcing our dedication to sustaining and enhancing the quality of education in our District. This financial plan aligns resources with the goals outlined by the School Committee and supports our broader District Strategy for Continuous Improvement.

Key areas of investment in the proposed budget include:

- **Innovative Programming:** Ensuring rigorous and innovative educational experiences that attract and retain students within our District.
- **Teacher Collaboration:** Continued support for teacher collaboration time to facilitate curriculum planning, renewal, development, and alignment across all levels.
- **Social and Emotional Learning:** Programming to develop and support the social and emotional learning and behavioral needs of all students.
- **Network Enhancements:** Continued improvements to our network infrastructure to enhance the safety and wellness of every student.
- **Technology Integration:** The infusion of technology and project-based learning into our learning environments, ensuring a modern and dynamic educational experience.
- **Pre-K to 12 Experiences:** A comprehensive reimagining of successful Pre-K to 12 experiences through the development of programs and pathways, fostering partnerships with the broader community.

These strategic initiatives are underpinned by guiding principles established during the budget development process, including a commitment to reflective budgeting aligned with our District's Vision, sustaining excellence, and ensuring manageable assessments for member towns.

Our District remains dedicated to clear communication with all stakeholders, strategic resource allocation, and data-driven decision-making that prioritizes the best interests of our students. By adhering to our Vision Statement and considering the economic realities, the FY25 Proposed Budget aims to bring our students closer to becoming resilient, curious, and ethical global citizens, prepared for the challenges of an ever-changing world.

I invite you to participate in the Public Budget Hearing on March 7, 2024, where we can further discuss and refine the proposed budget together. Your engagement and input are invaluable as we work collaboratively to shape the future of education in the Southern Berkshire Regional School District. Thank you for your ongoing support.

Respectfully,

~ Dr. Beth Regulbuto, Superintendent of Schools

FY25 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 her 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.

FY25 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 FY25 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.
March	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.

FY25 BUDGET OVERVIEW

FY25 BUDGET	
OPERATING	\$17,022,349
TRANSPORTATION	<u>\$2,103,272</u>
OPERATING & TRANSPORTATION	\$19,125,621
CAPITAL (NON-BOND)	\$332,000
CAPITAL - BOND	<u>\$323,950</u>
GRAND TOTAL	\$19,781,571

FY25 ASSESSMENTS	
OPERATING	\$14,082,978
TRANSPORTATION	<u>\$870,633</u>
OPERATING & TRANSPORTATION	\$14,953,611
CAPITAL (NON-BOND)	\$332,000
CAPITAL - BOND	<u>\$323,950</u>
GRAND TOTAL	\$15,609,561

TOTAL BUDGET	
FY24 BUDGET	\$19,211,533
FY25 BUDGET	<u>\$19,781,571</u>
DOLLAR INCREASE	\$570,038
PERCENTAGE INCREASE	2.97%

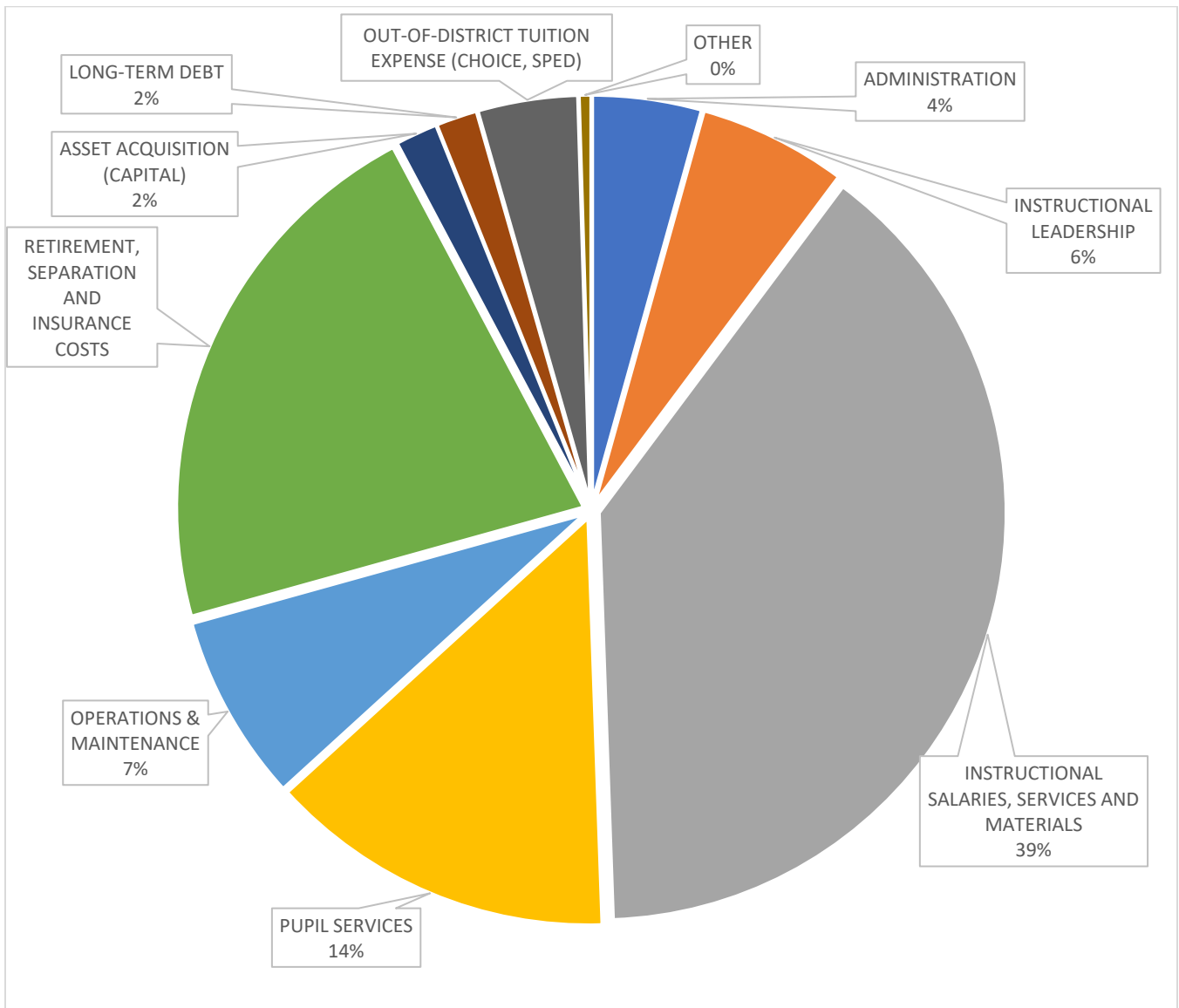
TOTAL ASSESSMENTS	
FY24 ASSESSMENTS	\$15,276,655
FY25 ASSESSMENTS	<u>\$15,609,561</u>
DOLLAR INCREASE	\$332,906
PERCENTAGE INCREASE	2.18%

REVENUES	FY24	FY25	CHANGE	
CHAPTER 70	\$2,065,241	2,103,371	\$38,130	1.85%
CHAPTER 71 - TRANSPORTATION	\$936,137	1,232,639	\$296,502	31.67%
MEDICAID REIMBURSEMENT	\$70,000	\$70,000	\$0	0.00%
TOWN ASSESSMENTS	\$15,276,655	15,609,561	\$332,906	2.18%
EXCESS & DEFICIENCY FUND	\$725,000	575,000	\$-150,000	-20.7%
TUITION (OTHER THAN SCHOOL CHOICE)	\$127,500	180,000	\$52,500	41.18%
OTHER	<u>\$11,000</u>	<u>\$11,000</u>	\$0	<u>0.00%</u>
	\$19,211,533	\$19,781,571	\$570,038	2.97%

Note: The revenue and expenditure budgets (operating, transportation and capital) are increasing by a total of 2.97%. The assessments are increasing by 2.18%.

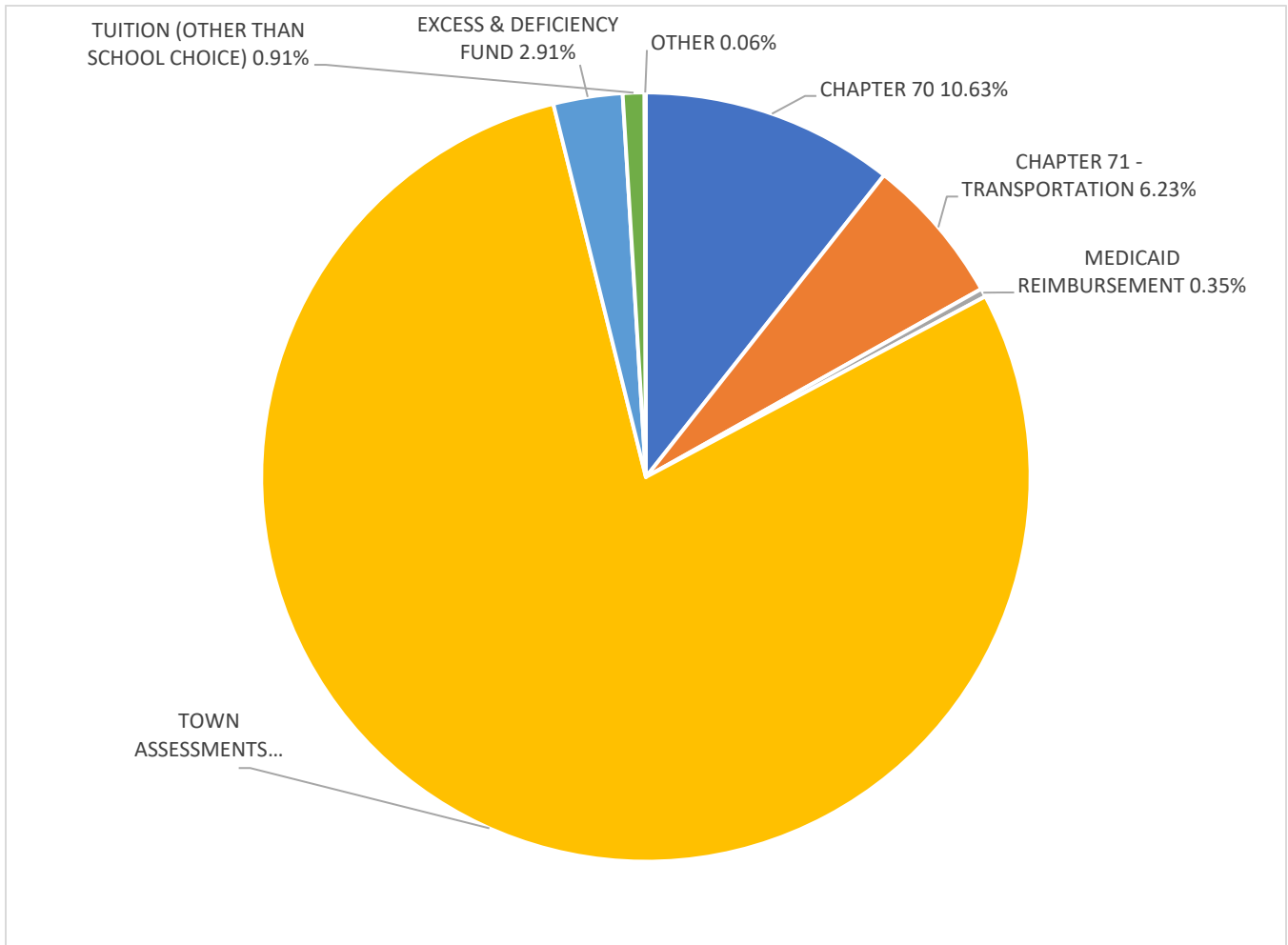
FY25 EXPENDITURES

ADMINISTRATION	855,677
INSTRUCTIONAL LEADERSHIP	1,165,437
INSTRUCTIONAL SALARIES, SERVICES AND MATERIALS	7,760,238
PUPIL SERVICES	2,727,120
OPERATIONS & MAINTENANCE	1,472,813
RETIREMENT, SEPARATION AND INSURANCE COSTS	4,265,533
ASSET ACQUISITION (CAPITAL)	332,000
LONG-TERM DEBT	323,950
OUT-OF-DISTRICT TUITION EXPENSE (CHOICE, SPED)	784,865
OTHER	93,938
TOTAL	19,781,571



F25 REVENUES

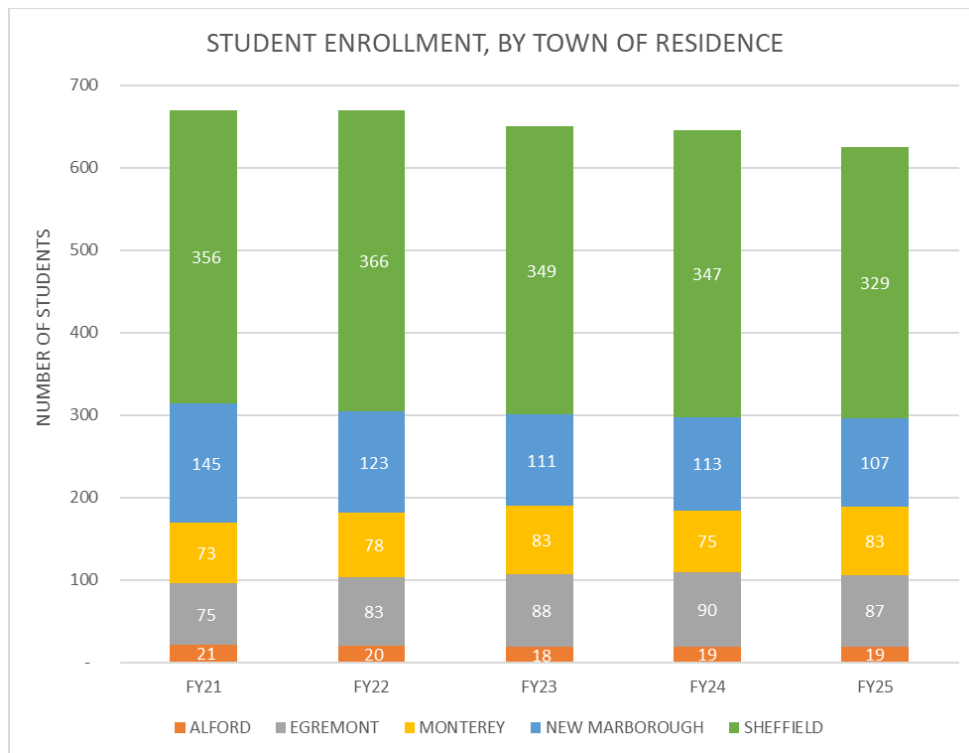
REVENUES	FY25	%
CHAPTER 70	\$ 2,103,371	10.63%
CHAPTER 71 - TRANSPORTATION	\$ 1,232,639	6.23%
MEDICAID REIMBURSEMENT	\$ 70,000	0.35%
TOWN ASSESSMENTS	\$ 15,609,561	78.91%
EXCESS & DEFICIENCY FUND	\$ 575,000	2.91%
TUITION (OTHER THAN SCHOOL CHOICE)	\$ 180,000	0.91%
OTHER	\$ 11,000	0.06%
	\$ 19,781,571	100.00%



FY25 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 the total number of students from FY24 to FY25 has decreased by 20 students, and a total decrease of 45 students from FY21 to FY25 (from 670 to 625 students). This represents a 6.7% decrease since FY21. From FY24 to FY25, Sheffield, New Marlborough, and Egremont are seeing a decrease of 18, 6 and 3 students, respectively; while Monterey is seeing an increase of 8 students, and Alford remains with 19 students.



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 FY21 through the proposed FY25 budget are as follows:

Description	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Budget	FY25 Budget	FY25 vs FY24
TUITION - REGULAR	116,578	107,578	112,000	127,500	180,000	41.18%
STATE- CHAPTER 70 DISTRIBUTION	1,986,791	2,006,891	2,045,891	2,065,241	2,103,371	
STATE-CHAPTER 71 TRANSPORTATION REIMBURSEMENT	1,071,487	833,987	788,136	936,137	1,232,639	
STATE-MEDICAID REIMBURSEMENTS	57,642	78,175	70,000	70,000	70,000	
TOTAL STATE AID	3,115,920	2,910,878	2,884,527	3,071,378	3,406,010	10.90%
ASSESSMENTS-OPERATING & TRANSPORTATION-ALFORD	440,532	426,264	428,649	456,306	458,985	
ASSESSMENTS-CAPITAL-ALFORD	11,685	11,087	10,458	10,066	10,190	
ASSESSMENT - ROOF/BOILER PROJECT - ALFORD	11,915	11,187	10,497	10,436	9,943	
	464,133	448,538	449,604	476,808	479,119	0.48%
ASSESSMENTS-OPERATING & TRANSPORTATION- EGREMONT	1,617,857	1,670,666	1,860,002	2,006,131	2,035,907	
ASSESSMENTS-CAPITAL-EGREMONT	42,915	43,455	45,382	44,253	45,201	
ASSESSMENT - ROOF/BOILER PROJECT - EGREMONT	43,759	43,844	45,548	45,880	44,105	
	1,704,531	1,757,965	1,950,932	2,096,264	2,125,213	1.38%
ASSESSMENTS-OPERATING & TRANSPORTATION -MONTEREY	1,566,793	1,595,522	1,768,018	1,751,821	1,913,839	
ASSESSMENTS-CAPITAL-MONTEREY	41,560	41,500	43,138	38,644	42,491	
ASSESSMENT - ROOF/BOILER PROJECT - MONTEREY	42,377	41,872	43,295	40,064	41,461	
	1,650,730	1,678,894	1,854,451	1,830,529	1,997,791	9.14%
ASSESSMENTS-OPERATING & TRANSPORTATION -NEW MARLBOROUGH	2,812,907	2,647,524	2,582,165	2,691,882	2,650,013	
ASSESSMENTS-CAPITAL-NEW MARLBOROUGH	74,614	68,864	63,003	59,381	58,836	
ASSESSMENT - ROOF/BOILER PROJECT - NEW MARLBOROUGH	76,081	69,480	63,232	61,562	57,409	
	2,963,602	2,785,868	2,708,400	2,812,825	2,766,257	-1.66%
ASSESSMENTS-OPERATING AND TRANSPORTATION -SHEFFIELD	7,077,169	7,192,974	7,439,529	7,713,666	7,894,867	
ASSESSMENTS-CAPITAL-SHEFFIELD	187,726	187,094	181,519	170,157	175,282	
ASSESSMENT - ROOF/BOILER PROJECT - SHEFFIELD	191,418	188,767	182,178	176,409	171,032	
	7,456,312	7,568,835	7,803,226	8,060,232	8,241,181	2.24%
TOTAL OPERATING AND TRANSPORTATION ASSESSMENTS	13,515,258	13,532,950	14,078,363	14,619,806	14,953,611	
TOTAL CAPITAL ASSESSMENTS	358,500	352,000	343,500	322,500	332,000	
TOTAL ROOF/BOILER PROJECT ASSESSMENTS	365,550	355,150	344,750	334,350	323,951	
	14,239,308	14,240,100	14,766,613	15,276,656	15,609,561	2.18%
TRANSFERS FROM E&D FUND	330,000	525,000	700,000	725,000	575,000	-20.69%
EARNINGS ON INVESTMENTS	4,949	2,923	10,000	10,000	10,000	0.00%
OTHER	8,679	11,040	1,000	1,000	1,000	0.00%
TOTAL REVENUE	17,815,434	17,794,556	18,474,140	19,211,533	19,781,571	2.97%

INFORMATION ON GENERAL FUND REVENUES

TUITION – REGULAR

This revenue has historically been revenue received from the Town of Mount Washington for students attending schools in this district. The number of students has increased over the years, resulting in a projected increase in revenue in FY25 to \$180,000.

CHAPTER 70 STATE AID

Our increases in Chapter 70 funding have been minimal over several 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 FY20 – FY25 are shown below. Our FY25 allocation is 6.2% higher than was our FY20 allocation.

Chapter 70 Aid			
	Revenue	Change from Prior Year	
FY20	\$ 1,980,111.00	\$ 13,360.00	0.70%
FY21	\$ 1,986,791.00	\$ 6,680.00	0.34%
FY22	\$ 2,006,891.00	\$ 20,100.00	1.01%
FY23	\$ 2,026,391.00	\$ 19,500.00	0.97%
FY24	\$ 2,065,241.00	\$ 38,850.00	1.92%
FY25	\$ 2,103,371.00	\$ 38,130.00	1.85%

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 transportation for students whose individual education plans require transportation or for school choice transportation. The FY25 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 FY25 budget includes a projection of \$70,000 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 FY21-FY25 assessments, shows the change from FY24 - 25 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>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY24-25</u>	<u>% CHG</u>
TOTAL - ALL	14,034,733	14,411,991	14,766,613	15,276,655	15,609,561	332,906	2.18%
ALFORD	456,129	454,149	449,604	476,808	479,119	2,311	0.48%
EGREMONT	1,674,739	1,779,477	1,950,932	2,096,264	2,125,213	28,949	1.38%
MONTEREY	1,621,945	1,699,647	1,854,452	1,830,528	1,997,791	167,263	9.14%
NEW MARLBORC	2,923,512	2,821,508	2,708,400	2,812,825	2,766,257	(46,567)	-1.66%
SHEFFIELD	7,358,407	7,657,209	7,803,226	8,060,231	8,241,181	180,949	2.24%
TOTAL	14,034,733	14,411,991	14,766,613	15,276,655	15,609,561	332,906	2.18%

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				
Date Certified	Amount Certified	Returned to Towns (5% above budget)	Amount Applied to Next Year's Budget	
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
7/1/2020	\$608,238	\$0	\$330,000	FY21
7/1/2021	\$863,821	\$0	\$525,000	FY22
7/1/2022	\$844,724	\$0	\$700,000	FY23
7/1/2023	\$844,542	\$0	\$725,000	FY24
7/1/2024*		\$0	\$575,000	FY25

* This is an estimated use of E&D for FY25

INVESTMENT INCOME

Investment income averages \$7,000 - \$10,000 a year and is projected at \$10,000 for FY25.

OTHER

Other income is income that does not fit within the categories listed and is most often unanticipated. It is projected at \$1,000 in FY25.

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	
FY20	\$ 156,447	\$ 38,160	\$ 194,607	\$ 66,500	OUT-OF-DISTRICT TUITION, \$66,500	
FY21	\$ 224,051	\$ -	\$ 224,051	\$ 116,382	OUT-OF-DISTRICT TUITION, \$116,382	
FY22	\$ 204,765	\$ -	\$ 204,765	\$ 299,599	OUT-OF-DISTRICT TUITION, \$80,382	
FY23	\$ 223,187	\$ -	\$ 223,187	\$ 180,465	OUT-OF-DISTRICT TUITION, \$180,465	
FY24*	\$ 167,696	\$ -	\$ 167,696	\$ 307,369	OUT-OF-DISTRICT TUITION, \$307,369	
			<u>\$ 1,014,306</u>	<u>\$ 970,315</u>		

* FY24 figures are anticipated to the end of the fiscal year and may change.

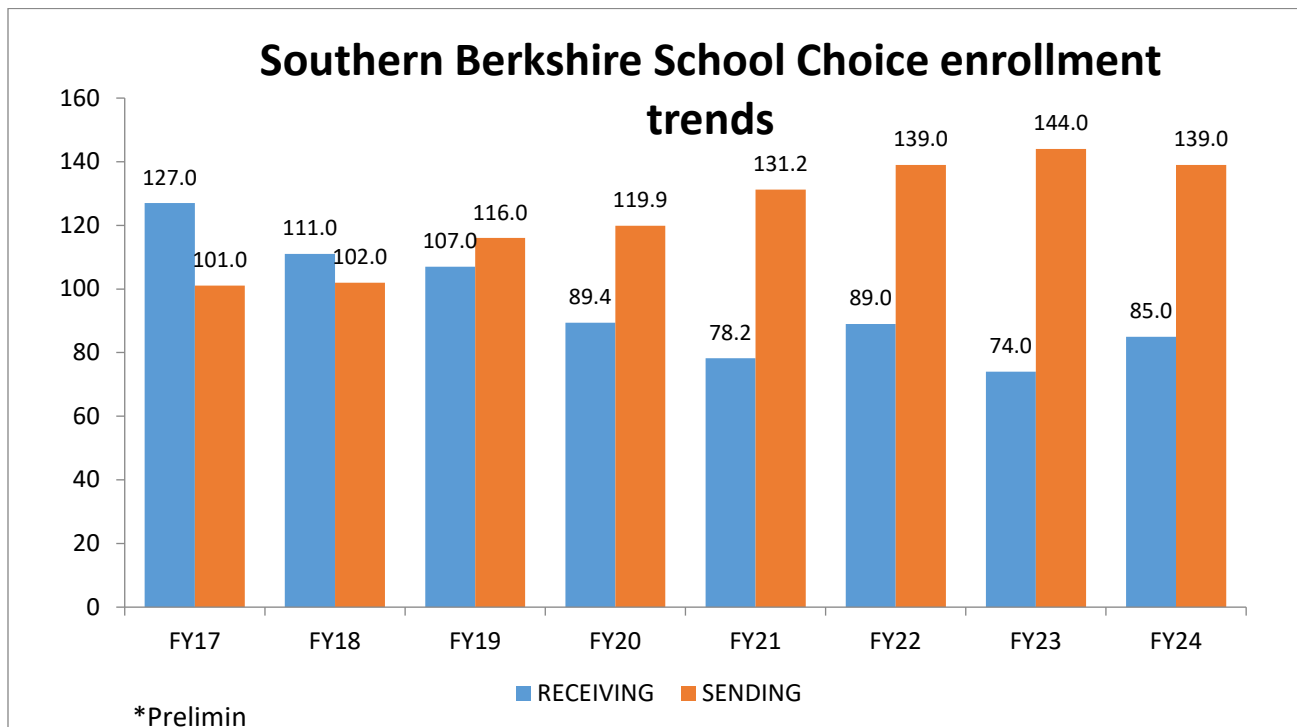
SCHOOL CHOICE

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 FY20 through the proposed FY24 budget:

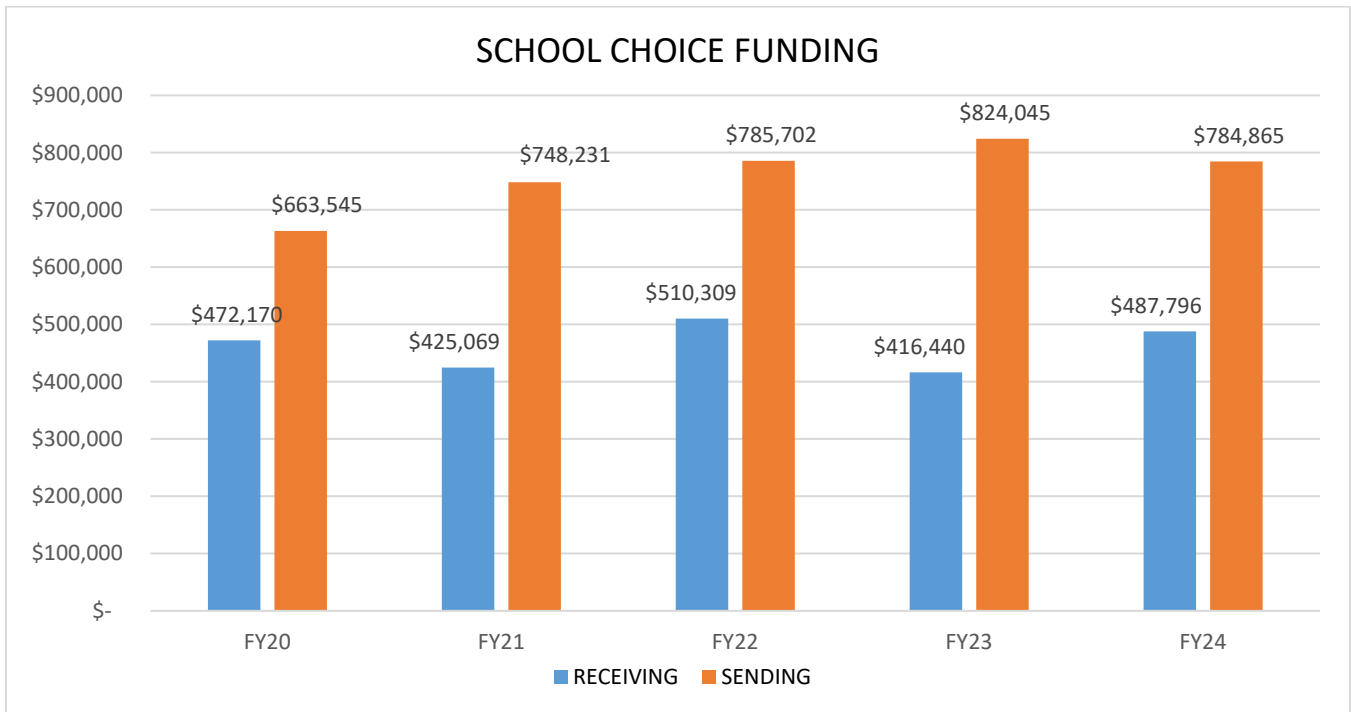
SCHOOL CHOICE FUND SUMMARY					
	Beginning Balance	Revenues	Expenditures	Ending Balance	Use of Funds
FY20	\$532,110	\$472,170	\$710,000	\$294,280	No expenses
FY21	\$294,280	\$453,716	\$187,800	\$560,196	Teachers' Salaries
FY22	\$560,196	\$484,323	\$250,842	\$793,677	Teachers' Salaries
FY23	\$793,677	\$438,572	\$772,673	\$459,576	Teachers' Salaries
FY24*	\$459,576	\$487,796	\$0	\$947,372	Teachers' Salaries
	Totals	\$2,336,577	\$1,921,315		

**FY24 reflects estimated revenues/expenses.*

SBRSD had been receiving more students than we had lost through School Choice from FY16-FY18. In FY19, that trend reversed, with choice-in revenue had being exceeded by choice-out expenditures. Analysis is ongoing to ensure that continuing to accept school choice-in students remains a programmatic and/or financial benefit to the district. FY25 figures are a result of October 1, 2023 enrollments and will be counted, moving forward, by the DESE as FTEs.



(Source: Massachusetts Department of Elementary and Secondary Education as of December 2022)



These (Note: FY23 amounts are per October 1, 2022 enrollment, and 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.

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

Fiscal Year	Principal	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	<u>\$ 255,000</u>	<u>\$ 7,650</u>	<u>\$ 262,650</u>
	<u>\$ 3,605,000</u>	<u>\$ 944,127</u>	<u>\$ 4,549,127</u>

FY25 PROPOSED BUDGET GENERAL FUND COMPARED TO FY24 VOTED BUDGET

DESE CLASSIFICATION CODES	BUDGET CLASSIFICATION DESCRIPTIONS	FY24 BUDGET	FY25 PROPOSED	% CHG
0	CONTINGENCY	50,000	-	-100.00%
0				
1110	SCHOOL COMMITTEE	42,000	93,590	
1210	SUPERINTENDENT'S OFFICE	279,367	319,129	
1230	OTHER DISTRICT-WIDE ADMINISTRATION	1,500	1,500	
1410	BUSINESS and FINANCE	245,235	231,902	
1420	HUMAN RESOURCES	77,821	75,456	
1430	LEGAL SERVICES	56,000	57,000	
1435	LEGAL SETTLEMENTS	-	-	
1450	DISTRICT-WIDE INFORMATION MANAGEMENT & TECHNOLOGY	73,100	77,100	
0	TOTAL ADMINISTRATION	775,023.00	855,676.63	10.41%
0				
2110	CURRICULUM DIRECTORS	345,081	162,159	
2120	DEPARTMENT HEADS		60,749	
2210	SCHOOL PRINCIPALS/BUILDING LEADERSHIP	621,927	750,666	
2220	CURRICULUM LEADERS	14,315	17,315	
2250	BUILDING TECHNOLOGY	158,942	174,549	
0	INSTRUCTIONAL LEADERSHIP	1,140,265.00	1,165,437.24	2.21%
2305	CLASSROOM AND SPECIALIST TEACHERS		4,834,374	
2310	CLASSROOM AND SPECIALIST TEACHERS		173,726	
		4,776,854	5,008,100	4.84%
0				
2315	TEAM LEADERS			
2320	MEDICAL/THERAPEUTIC	148,832	244,059	
2325	SUBSTITUTES	210,000	214,200	
2330	EDUCATIONAL SUPPORT PERSONNEL	870,288	838,878	
2340	LIBRARY/MEDIA	176,666	125,808	
0	OTHER TEACHING SERVICES	1,405,786.00	1,422,944.56	1.22%
0				
235x	PROFESSIONAL DEVELOPMENT	64,945	164,810	153.77%
0				
2410	TEXTBOOKS	-	64,470	
2415	INSTRUCTIONAL MATERIALS	116,247	126,812	
2420	INSTRUCTIONAL EQUIPMENT	4,900	6,000	
2430	GENERAL SUPPLIES	66,200	67,939	
2440	OTHER INSTRUCTIONAL SERVICES	47,100	52,221	
2451	CLASSROOM INSTRUCTIONAL TECHNOLOGY	18,000	25,500	
2455	INSTRUCTIONAL SOFTWARE	50,650	48,800	
0	INSTRUCTIONAL MATERIALS, EQUIPMENT, TECHNOLOGY	303,097.00	391,742.00	29.25%
0				
2710	GUIDANCE/COUNSELING	454,819	659,900	
2720	TESTING AND ASSESSMENT	14,940	17,068	
2800	PSYCHOLOGICAL SERVICES	185,788	95,673	
0	GUIDANCE, COUNSELING and TESTING	655,547.00	772,641.20	17.86%

3200 SCHOOL HEALTH SERVICES	162,834	153,556	
3220	-	-	
3300 TRANSPORTATION SERVICES	2,366,715	2,104,904	
3400 FOOD SERVICES	61,800	67,000	
3510 ATHLETICS	200,430	202,048	
3520 OTHER STUDENT ACTIVITIES	122,675	128,613	
3600 SECURITY	17,600	71,000	
0 PUPIL SERVICES	2,932,054.00	2,727,120.32	-6.99%
0			
4110 CUSTODIAL SERVICES	539,678	527,504	
4120 HEATING OF BUILDINGS	136,700	199,500	
4130 UTILITY SERVICES	241,900	214,490	
4210 MAINTENANCE OF GROUNDS	152,748	106,656	
4220 MAINTENANCE OF BUILDINGS	309,397	310,564	
4230 MAINTENANCE OF EQUIPMENT	67,100	76,100	
4400 NETWORKING, TELECOMMUNICATIONS, TECHNOLOGY MAINTENANCE	38,000	38,000	
0 OPERATIONS and MAINTENANCE	1,485,523.00	1,472,813.09	-0.86%
0			
5100 EMPLOYER RETIREMENT CONTRIBUTIONS	589,580	605,271	
5150 EMPLOYEE SEPARATION COSTS	18,000	-	
5200 INSURANCE - ACTIVE EMPLOYEES	2,489,707	2,667,452	
5250 INSURANCE - RETIRED EMPLOYEES	865,500	882,810	
5260 INSURANCE - OTHER NON-EMPLOYEE	105,000	110,000	
0 RETIREMENT, SEPARATION AND INSURANCE COSTS	4,067,787.00	4,265,532.80	4.86%
0			
5300 RENTAL/LEASE EQUIPMENT	81,900	83,538	
5450 SHORT-TERM INTEREST-BANs	-	-	
5500 OTHER FIXED CHARGES	10,200	10,400	
0 FIXED CHARGES	92,100.00	93,938.00	2.00%
0			
6200 COMMUNITY SERVICE	-	-	
0			
7xxx ASSET ACQUISITION (CAPITAL)	322,500	332,000	2.95%
0			
8100 DEBT RETIREMENT - SCHOOL CONSTRUCTION	260,000	260,000	
8200 LONG-TERM DEBT - INTEREST	74,350	63,950	
0 LONG-TERM DEBT	334,350.00	323,950.00	-3.11%
0			
9100 TUITION TO MA PUBLIC SCHOOLS	-	-	
9110 SCHOOL CHOICE TUITION EXPENSE	805,702	784,865	
9200 OUT-OF-STATE TUITION	-	-	
9300 TUITION TO MA PRIVATE SCHOOLS	-	-	
TUITION EXPENSE	805,702.00	784,865.00	-2.59%
TOTAL BUDGET	19,211,533	19,781,571	2.97%
		19,781,571	
		-	
		(19,781,571)	

GRANT FUNDED EXPENDITURES, FY19 – FY24

(In broad categories)

	FY19	FY20	FY21	FY22	FY23	FY24
PROFESSIONAL SALARIES AND STIPENDS	\$198,905	\$155,812	\$126,939	\$170,244	\$194,000	\$ 548,057
EDUCATIONAL SUPPORT PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,532
OTHER WAGES	\$ 4,000	\$ 3,000	\$ -	\$ -	\$ -	\$ 26,580
	<u>\$202,905</u>	<u>\$158,812</u>	<u>\$126,939</u>	<u>\$170,244</u>	<u>\$194,000</u>	<u>\$ 606,169</u>
CONTRACTED SERVICES	\$146,331	\$ 18,000	\$ -	\$159,667	\$ 12,000	\$ 12,500
EMPLOYEE BENEFITS/CONTRIBUTIONS	\$ 25,244	\$ 22,171	\$ 8,165	\$ -	\$ -	\$ -
OTHER INSTRUCTIONAL SERVICES	\$ -	\$ 18,977	\$ 10,000	\$ 61,285	\$ -	\$ -
SUPPLIES, MATERIALS AND EQUIPMENT	\$ 80,998	\$ 1,500	\$ 5,000	\$ 33,954	\$ 10,000	\$ 140,155
TRANSPORTATION	\$ 6,990	\$ 3,000	\$ 20,000	\$228,776	\$311,560	\$ 184,888
TUITION OUT-OF-DISTRICT	\$193,303	\$319,319	\$314,669	\$189,351	\$299,465	\$ 307,369
	<u>\$452,866</u>	<u>\$382,967</u>	<u>\$357,834</u>	<u>\$673,033</u>	<u>\$633,025</u>	<u>\$ 644,912</u>
	<u>\$655,771</u>	<u>\$541,779</u>	<u>\$484,773</u>	<u>\$843,277</u>	<u>\$827,025</u>	<u>1,251,081</u>