

Farmington River Regional School District

School Committee Meeting

Meeting #428

Farmington River Elementary School Library
Monday, March 6th, 2023
7:00 PM

MINUTES

Masks Optional

*Call in number to listen only, community participation requires being in person.
Phone number: 605-313-5711 Access code - 7622376*

Members Present: Alex Bowman, Deb Fogel, Roger Kohler, Carol Lombardo, Phil Magovern (via Zoom), Carl Nett, Arlene Tolopko

Also Present: Eric Jesner, Robert Putnam, Caroline Stamm

- I. **Call to Order:** The meeting was called to order at 7:00 PM by Carol Lombardo.
 - A. **Roll Call:** Alex Bowman, Deb Fogel, Roger Kohler, Carol Lombardo, Phil Magovern (via Zoom), Carl Nett, Arlene Tolopko
- I. **Public Comment:**
 - A. There were no public comments.
- II. **Acceptance of Minutes:**
 - *Notes from Meeting # 427 held on February 6th, 2023*
 - A. **VOTE:**
 1. Arlene Tolopko motioned to accept the minutes from February 6th, 2023.
 2. Deb Fogel seconded the motion:
 3. Alex Bowman, Deb Fogel, Roger Kohler, Carol Lombardo, Phil Magovern (via Zoom), Carl Nett, Arlene Tolopko were in favor. There were no objections and the motion passed to accept the minutes from Feb. 6th, 2023.
- III. **Superintendent's Report:**
 - *Personnel Changes / Nature's Classroom*
 - A. **Personnel Changes:**
 1. Dakota Meredith, who was formerly the Daytime/Head Custodian, is no longer an employee of the District. Advertisements of the position have been posted.
 - B. **Nature's Classroom:** Laurie Flower updated the Committee on the 5th and 6th Grade's upcoming trip to Nature's Classroom
 1. The classes are going for 5 nights next week with activities including team-building activities with a focus on ecology, nature and sustainability.
 2. Laurie Flower and Chris Keller are lead teachers, with Corey Roberts and Terry Ferrera will also attend as chaperones.
 - C. **Gym Ceiling:** Chaffee Construction was able to come in recently to repair the missing ceiling tiles in the gym.
- IV. **FY22 Excess and Deficiency:**
 - *Review the request from the Sandisfield Selectboard to return the unencumbered E&D in excess of 5% (\$134,213) to the towns of the district*
 - *Review the DESE guidance on E&D*
 - *Review the Proposed FY24 Budget Assessments to the towns.*

– The school committee will vote to return the unencumbered E&D in excess of 5% balance of \$134,213 to the towns or use it to reduce the amount to be raised through member assessments for the FY24 budget.

- A. The Committee discussed options on how to respond to the request from Sandisfield Selectboard to return the unencumbered E&D in excess of 5% to the towns.
- B. VOTE:
 - 1. Carl Nett made a motion to return the unencumbered E&D in excess of 5% (balance of \$134,213) to the towns that will be used to both reduce the budget for FY23 and funding assessments.
 - 2. Deb Fogel seconded the motion.
 - 3. The vote was 6-1 in favor of returning the E&D excess to the towns.
 - a) Alex Bowman, Deb Fogel, Roger Kohler, Carol Lombardo, Phil Magovern (via Zoom), Carl Nett were in favor.
 - b) Arlene Tolopko objected.
 - c) The motion passed to return the unencumbered E&D in excess of 5% (balance of \$134,213) to the towns that will be used to both reduce the budget for FY23 and funding assessments.

V. Proposed Vote: FY 24 Budget

– The committee will vote on the FY24 Proposed Budget
– The committee will vote to set a date for a public hearing on the FY24 Proposed Budget.

- A. Eric Jesner presented the current FY24 Proposed Budget and fielded questions.
- B. Rob Putnam and Eric have requested to sit down separately with a couple members of the School Committee to look at specific cost analysis if they would like to better compare ourselves with other districts.
- C. The Committee discussed using more money from the School Choice Fund to offset the budget.
 - 1. After a discussion on how much to use from the School Choice Fund, and wanting to leave some in the fund as a contingency, the Committee decided to keep \$40K in the fund and use the remainder to offset the budget.
- D. VOTE on the FY24 Proposed Budget to be Presented:
 - 1. Roger Kohler made a motion that the current FY24 budget be presented at a Special Public Hearing (with the change to keep \$40K in the School Choice Fund)
 - 2. Phil Magovern seconded the motion.
 - 3. Alex Bowman, Deb Fogel, Roger Kohler, Carol Lombardo, Phil Magovern (via Zoom), Carl Nett, Arlene Tolopko were in favor. There were no objections and the motion passed to present the FY24 Proposed Budget with the aforementioned change.
- E. VOTE to set a date for a Special Public Hearing on the FY24 Proposed Budget:
 - 1. Carl Nett made a motion to set the date for the Special Public Hearing on the FY24 Proposed Budget for Tuesday, March 21st, 2023 at 6:00 PM.
 - 2. Deb Fogel seconded the motion.
 - 3. Alex Bowman, Deb Fogel, Roger Kohler, Carol Lombardo, Phil Magovern (via Zoom), Carl Nett, Arlene Tolopko were in favor. There were no objections and the motion passed to hold the Special Public Hearing on Tuesday, March 21st, 2023 at 6:00 PM.

- F. The Committee also established follow up meetings for after the Special Public Hearing:
 - 1. School Committee Meeting: Thursday, March 23rd, 2023 at 6:00 PM
 - 2. School Committee Meeting: Wednesday, March 29th, 2023 at 6:00 PM *(as needed)*

VI. MASC Brochure for Superintendent Search:

– The committee will review the MASC brochure and the proposed process for the FRRSD Superintendent Search

- A. The draft of the Brochure from MASC has been distributed to the Committee for review.
- B. There were a few changes to the current Brochure Timeline so that the Superintendent would be hired in time to participate in the search for/hiring of the Principal.
- C. The updated brochure with the aforementioned changes will be posted/distributed.

VII. Formation of the Regional Agreement Amendment Committee (RAAC):

– The town of Sandisfield has chosen the following people to serve on the RAAC: Carl Nett, School Committee; Steve Seddon, Select Board; John Field, Select Board; Jonathan Sylbert, Town Manager

- A. The Committee acknowledged the selection of RAAC Members from Sandisfield.
- B. Otis will decide their selection for members of the RAAC during their next board meeting.

VIII. Other items for discussion not reasonably anticipated by the Chair 48 hours before the meeting:

- A. There were no other items for discussion.

IX. Agenda Items for April 3, 2023 School Committee Meeting:

- A. There were no other items to add to the agenda at this time.

X. Executive Session:

– To discuss strategy with respect to collective bargaining or litigation if an open meeting may have a detrimental effect on the bargaining or litigating position of the public body and the chair so declares;

– To conduct strategy sessions in preparation for negotiations with nonunion personnel or to conduct collective bargaining sessions or contract negotiations with nonunion personnel

- A. Carl Nett made the motion to exit into executive session at 8:29 PM.
- B. Roger Kohler and Alex Bowman seconded the motion.
- C. Vote - Roll Call: Alex Bowman, Deb Fogel, Roger Kohler, Carol Lombardo, Phil Magovern (via Zoom), Carl Nett, Arlene Tolopko

XI. Motion to Adjourn:

- A. Deb Fogel made the motion to adjourn the meeting at 10:00 PM.
- B. Carol Lombardo seconded the motion.
- C. Vote - Roll Call: Alex Bowman, Deb Fogel, Roger Kohler, Carol Lombardo, Phil Magovern (via Zoom), Carl Nett, Arlene Tolopko

Respectfully submitted,
Caroline Stamm

Hello,

I have attached documents referenced in the 3-6-23 School Committee Agenda. Most of the documents are self-explanatory, but I would like to direct you to relevant sections of the documents related to E&D in excess of 5%.

MGL Chapter 71 Section 16B1/2: Excess and deficiency fund; surplus funds used to reduce assessments (copied below), is the law that speaks to the issue. Regional School Districts rely on the Code of Massachusetts Regulations (CMR) and DESE guidance to interpret the law.

[CMR 41.06 \(3\)](#) speaks to the issue. That text uses the verb shall in explaining the use of excess above 5%. The use of the word 'shall' in a statute generally indicates a mandatory obligation, but that has been disputed and the word "must" is the preferred verb in legal documents. This may have been the impetus for DESE to release two documents providing guidance for Regional School Districts. Page 4 of 2-9-07 document and #26 on the 5-13-20 document are the specific places within the documents where you can find guidance on the issue

Sincerely,

Rob

Chapter 71 Section 16B1/2

If the unencumbered amount in the excess and deficiency fund, so called, of a regional school district at the end of a fiscal year exceeds five per cent of its operating budget and its budgeted capital costs for the succeeding fiscal year, the amount in excess of the said five per cent shall be applied by the regional school district committee to reduce the amount to be raised by assessment on the member cities and towns in accordance with the terms of the agreement for apportionment of costs. The commissioner of revenue shall certify the unencumbered amount in the excess and deficiency fund, so called, of a regional school district, and the amount, if any, by which it exceeds five per cent of the district's operating budget and its budgeted capital costs for the succeeding fiscal year, at the end of each fiscal year and shall report such amount to the regional district school committee, the board of selectmen in each member town and the city council in each member city by December first of each year. The regional district school committee shall submit all information necessary to perform said certification to the commissioner of revenue at the close of each fiscal year but no later than October thirty-first. The regional school district treasurer shall recertify the amounts reapportioned to the treasurers of the several towns within thirty days from the date on which the district school committee votes to reduce the amounts to be raised by assessment. If the recertification is made after the annual town meeting referred to in the first paragraph of section sixteen B, the amount recertified shall be considered an amendment to the amount required to have been appropriated at that meeting without the necessity for further action by the town, and, if the annual assessment of taxes has not been made, the town assessors shall include only the amount so recertified in making the annual assessment of taxes under the provisions of section twenty-three of chapter fifty-nine.



Robert Putnam <rputnam@frrsd.org>

Excess E&D

Sylbert, Jonathan <Manager@sandisfieldma.gov>

Tue, Feb 14, 2023 at 10:52 AM

To: Robert Putnam <rputnam@frrsd.org>, "clombardo@frrsd.org" <clombardo@frrsd.org>

Cc: "Seddon, Steven" <SSeddon@sandisfieldma.gov>, "Beardsley, Janey" <JBeardsley@sandisfieldma.gov>

Dear Rob and Carol,

At last night's meeting, the Sandisfield Select Board voted unanimously to request the FRRSD to return the unencumbered E&D in excess of 5% balance of \$134,213 to the towns of the district.

I am copying Steve Seddon, chair, on this communication.

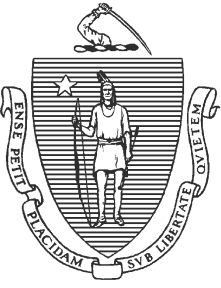
We look forward to continuing the budget process next month.

Thanks,

Jon

Jonathan Sylbert
Town Manager
Town of Sandisfield
[66 Sandisfield Road, Ste. 1](#)
PO Box 90
Sandisfield, MA 01255
(413) 258-4711, ext. 1 (Office)
(413) 258-4225 (Fax)
manager@sandisfieldma.gov

Remember that the Massachusetts Attorney General considers email a public record.



The Commonwealth of Massachusetts

Department of Education

350 Main Street, Malden, Massachusetts 02148-5023

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Guidance for Regional School Districts

The Board of Education approved amendments to the regulations governing regional school districts (603 CMR 41) at its meeting on January 23, 2007. The revised regulations became effective on February 9, 2007. The purpose of these amendments is to clarify the procedural requirements governing regional school district budgets. There are several areas of these amendments that we wish to highlight. For a complete copy of the most recent Regional School District Regulations go to: <http://www.doe.mass.edu/lawsregs/603cmr41.html>.

Assessment methodologies:

The new regulations, as recently amended, outline two methodologies available to regional school districts for calculating assessments to member towns. The methodologies are defined in CMR 41.02 and as follows:

1. *Statutory Assessment Method*: The calculation of members' assessments pursuant to the provisions of M.G.L. c. 70 S6. Each such assessment shall be the sum of the following amounts (i) the member's required local contribution to the regional school district as determined by the Commissioner; (ii) the member's share of that portion of the regional school district's net school spending, as defined by M.G.L. c. 70 s. 2, that exceeds the total required local contribution for all members, this share to be allocated pursuant to the assessment provisions of the regional agreement; and (iii) the member's share of costs for transportation, capital project debt service, other capital costs, and all other expenditures not included in the regional school district's net school spending, this share to be allocated pursuant to the assessment provisions of the regional agreement.
- Statutory Language – Chapter 70, Section 6

Notwithstanding the provisions of any regional school district agreement, each member municipality shall increase its contribution to the regional district each fiscal year by the amount indicated in that district's share of the municipality's minimum regional contribution in that fiscal year. The district shall appropriate the sum of the minimum regional contributions of its member districts as well as all state school aid received on behalf of member municipalities. The district may choose to spend additional amounts; such decisions shall be made and such amounts charged to members according to the district's required agreement.

Key points:

- The Regional school district prepares its assessment to each member municipality in a *multi step process*, as follows:
- The member's required local contribution as determined by the Commissioner of Education in accordance with Chapter 70
 - Any additional share of the region's net school spending that exceeds the total required contribution, this share to be allocated to each member pursuant to the assessment provisions of the regional school district agreement.
 - Transportation and other non-net school spending costs allocated to each member pursuant to the assessment provisions of the regional school district agreement.
 - Capital cost allocated to each member pursuant to the assessment provisions of the regional school district agreement.

- An annual affirmative vote of the appropriating authorities of 2/3 of the members is required.
 - Notification to the Department of Education is not required.
2. *Alternative Assessment Method:* The calculation of members' assessments pursuant to the local option provided in the fourth paragraph of M.G.L. c 71, s. 16B. Each such assessment shall be the sum of the following amounts: (i) the member's share of the regional school district's net school spending, as defined by M.G.L. c70 s.2; and (ii) the member's share of costs for transportation, capital project debt service, other capital costs, and all other expenditures not included in the regional school district's net school spending; both such shares to be allocated pursuant to the assessment provisions of the regional agreement.

Key points:

- Statutory Language: Chapter 71, Section 16 B (Regional School District Law)

The members of a regional school district, including a vocational regional school district, may elect to reallocate the sum of their required local contributions to the district in accordance with the regional agreement; provided, however, that the total sum of their required contributions shall not be decreased. Election shall be by approval of all members of the district. Approval of each member shall be given by majority vote at an annual or special town meeting, in the case of towns, or by majority vote of the council, in the case of cities. The commissioner of education shall be notified upon the adoption of this section by this district. Nothing in this section shall be construed to affect the calculation of the members' required local contributions for any succeeding year as provided by chapter seventy of the General Laws.

- All members of the regional school district must *unanimously* approve this method.
- A vote must be taken *each year* to utilize this method.
- Adoption of this method *must be reported* to the Commissioner of Education on the district's annual end of year pupil and financial report.
- Assessments are annually determined after deducting state aid receipts based on the provisions outlined in the regional school district agreement.
- The total assessment allocated to each member is the sum of the following amounts:
 - An assessment for categories defined in c70, s2 as net school spending.
 - Separate assessment(s) for all other operating or capital costs.
- The combined sum of all the members' assessments for net school spending *must* at least equal the district's total net school spending requirement net of state Chapter 70 aid.

Example 1: Statutory Assessment Method – based on Chapter 70, Section 6

School Committee Proposed Budget: <i>Net School Spending Categories -</i>	\$9,000,000
Chapter 70 State Aid and Other Revenue	<u>\$3,000,000</u>
Net amount to be raised in assessments	\$6,000,000

	Minimum Local Contribution	Above Minimum Operating Share	Operating % RSD Agreement	Total
Town A	\$1,000,000	\$600,000	30%	\$1,600,000
Town B	\$2,500,000	\$800,000	40%	\$3,300,000
Town C	\$ 500,000	\$600,000	30%	\$1,100,000
TOTAL	\$4,000,000	\$2,000,000	100%	\$6,000,000

In this example, each town meets its minimum local contribution. The additional \$2,000,000 requested in the school committee budget is apportioned using the regional school district allocation method. The resulting total allocated to each town will not match the regional agreement allocation percentage.

Example 2: Alternative Assessment Method – based on Regional Agreement

	Minimum Local Contribution	Operating % RSD Agreement	Operating Share	Total
Town A		30%	\$1,800,000	
Town B		40%	\$2,400,000	
Town C		30%	\$1,800,000	
TOTAL	\$4,000,000	100%	\$6,000,000	

In this example by using the regional school district allocation method, the sum of the members' share more than satisfies the \$4,000,000 total required local contribution. The total amount raised through assessments must equal the sum of the required minimum local contributions as determined by the Commissioner of Education.

Comparison:

	Statutory Assessment Method	Alternative Assessment Method
Town A	\$1,600,000	\$1,800,000
Town B	\$3,300,000	\$2,400,000
Town C	\$1,100,000	\$1,800,000
TOTAL	\$6,000,000	\$6,000,000

This is a simplified version of the difference in assessment methodologies for operating expenses defined in Chapter 70, Section 6 as net school spending. All other categories of spending, including but not limited to transportation and capital costs would continue to be apportioned to members based on the current procedure outlined in the regional school district agreement.

Excess and Deficiency Fund

Regional School Districts are allowed to maintain an excess and deficiency fund, pursuant to Chapter 71, Section 16B1/2 and further defined in CMR 41.06. The amended regulations further emphasize that:

- Regional School Districts must submit information to the Department of Revenue to certify the balance in the fund.
- The information is due to the Department of Revenue on or before *October 31* of each year
- The Department of Education may withhold release of all or some part of the quarterly state school aid, if the regional school district has not filed the required information by the scheduled date.
- **A regional school district *may use* all or part of the certified balance in the excess and deficiency fund as a revenue source for its proposed budget.**
- **A regional school district *must use* the amount in excess of 5% of its operating budget and its budgeted capital costs for the succeeding fiscal year as a revenue source.**
- **The amount in excess of the said five per cent *must* be used to reduce the amount to be raised through member assessments.**
 - **The amount in excess of the said five percent is applied to each member pursuant to the assessment provisions of the regional school district agreement.**
 - **The amount of the excess and deficiency fund apportioned to each member may be used to reduce the local assessments for capital, transportation or other expenses as well as to satisfy the local contribution required under Chapter 70.**

Examples of Assessment Methodologies using Excess and Deficiency (E&D) funds

Example 3: Statutory Assessment Method – based on Chapter 70, Section 6

	Minimum Local Contribution	Member Approved Assessment	E&D Allocation	Operating % RSD	Total Meets MLC
Town A	\$1,000,000	\$ 700,000	\$ 300,000	30%	\$1,000,000
Town B	\$2,500,000	\$2,100,000	\$ 400,000	40%	\$2,500,000
Town C	\$ 500,000	\$ 200,000	\$ 300,000	30%	\$ 500,000
TOTAL	\$4,000,000	\$3,000,000	\$1,000,000	100%	\$4,000,000

In this example, the regional school committee applies the amount of E&D that exceeds 5% to support the member town’s minimum local contribution. Each member meets its minimum local contribution through a combination of member approved assessments and E&D. E&D must be allocated to each member pursuant to the assessment provisions of the regional school district agreement. The resulting local total, combining member’s voted contributions and allocated E&D will not match the allocation percentages according to the regional agreement

Example 4: Alternative Assessment Method – based on Regional Agreement

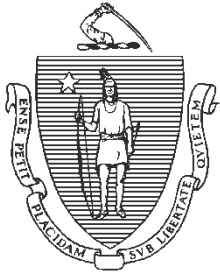
School Committee Proposed Budget: <i>Net School Spending Categories</i> -	\$9,000,000
Chapter 70 State Aid and Other Revenue	<u>\$3,000,000</u>
Net amount to be raised in assessments (Must equal the sum of required MLCs)	\$6,000,000

Minimum Local Contribution	Operating % RSD	Allocation Based on	Member Approved	Member E&D	Total Agreement Assessment Allocation
		RSD %			

Town A

					30%
					\$1,800,000
			\$1,500,000		
			\$ 300,000		
Town B		40%	\$2,400,000	\$2,000,000	\$ 400,000
Town C		30%	\$1,800,000	\$1,500,000	\$ 300,000
TOTAL	\$4,000,000	100%	\$6,000,000	\$5,000,000	\$1,000,000

In this example by using the regional school district allocation method, the sum of the members' share more than satisfies the \$4,000,000 total required local contribution. The E&D share, supplementing the member's voted assessment is not needed to meet the total required minimum contribution but is needed to meet the school committee's budget.



Jeffrey C. Riley
Commissioner

Massachusetts Department of Elementary and Secondary Education

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Questions and Answers on the FY2021 Regional School District Interim or 1/12th Budget Process May 13, 2020

The Department of Elementary and Secondary Education (DESE or Department) has published [April 23, 2020 Guidelines on FY2021 Regional School District Interim or 1/12th Budget Process](#) (*Guidelines*) to address Chapter 56 of the Acts of 2020 and provide information about the FY2021 regional school district (district) budget process. The following are answers to questions we have received concerning implementation of Chapter 56 of the Acts of 2020 (the Act) and the Guidelines, in order to further support regional school committees, district administration, member municipalities (members) and other interested parties in implementation of the interim (or 1/12th) budget process in FY2021. Readers may find it helpful to review the *Guidelines* in conjunction with this document.

1. Why was the Act needed?

In order to expend general funds in FY2021, a regional school district must have an approved budget, and related assessments must be paid by the members. If a regional school district is unable to secure a locally approved budget, M.G.L. c. 71, § 16B contains a mechanism under which the Commissioner of Elementary and Secondary Education (Commissioner), or his designee, must certify a budget and order the members to appropriate funds for the budget; this is commonly known as the 1/12th budget. The 1/12th budget process as outlined in M.G.L. c. 71, § 16B, however, requires that districts and their members take a number of steps at the local level to attempt to reach an agreed upon the budget before the Commissioner can intervene and set a 1/12th budget for a district. Due to the COVID-19 outbreak, member cities and towns may be unable to vote on the proposed budget, and districts and members may consequently be unable to follow all these required steps. The Act allows the Commissioner to intervene and certify an amount sufficient to ensure the operation of the district regardless of whether all applicable steps in M.G.L. c. 71, § 16B have been followed, so that the district is able to function and expend general funds in FY 2021 even though a local budget has not yet been approved by the members.

FY2020 Regional School Committee Budget

2. Must member municipalities make all assessment payments to their regional school district(s) in FY2020, even though districts may have decreased expenditures in FY2020?

Yes. Per the Commissioner's [March 27, 2020 On the Desktop](#) message, cities and towns are expected to pay FY2020 assessments due to regional school districts to which they belong.

3. May a regional school committee reduce its FY2020 budget?

Yes, a regional school committee may vote to reduce its FY2020 budget and recalculate assessments due and payable by the members in FY2020. Districts must be aware that based on the payment schedule in their regional agreement, members may have already paid their full assessments in FY2020. Districts must continue to meet their net school spending requirements for FY2020, even if budgets are reduced.

4. Our district's FY2020 budget is very close to minimum. With school out for the remainder of the year it is likely that we will have significant surplus appropriations which will result in our district not meeting net school spending requirements. Will the DESE relax net school spending (NSS) requirements for this year?

Net school spending requirements are established under M.G.L. Chapter 70. The DESE has no authority to relax these statutory requirements. It is important to note that each district must spend at least 95% of its NSS requirement in any given year. The unexpended balance in NSS would be added to the district's requirement in the next fiscal year. Failure to comply with the NSS requirement may result in a loss of state aid and non-approval of a member municipality's tax rate. State aid penalties may be exacted if districts spend less than 95% of their NSS requirements. Districts may want to consider using their FY2020 budgets to support obligations they had planned to expend from their school choice revenue or other revolving accounts.

5. What methods are available to regional school districts to allow them to use FY2020 funds to mitigate expenses in FY2021?

Several options are available that may mitigate expenses in FY2021:

- Districts may use school choice balances or other revolving fund balances as revenue sources to supplement their spending in FY2021.
- If a district has an approved regional transportation reimbursement fund, an amount up to the transportation reimbursement received in FY2020 may be deposited in this fund. This amount must then be used in FY2021 to offset FY2021 transportation expenditures. The school committee must vote to authorize deposits into the transportation fund. Refer to the February 2015 [Advisory on the Establishment of a Regional Transportation Reimbursement Fund](#) for information on how to establish and use the transportation fund.
- If the district has an approved special education stabilization fund, it could deposit FY2020 monies into that fund, and, with a majority vote of the boards of selectmen or city councils of a majority of

the members, those monies can then be used in future years for unanticipated or unbudgeted costs of special education, out of district tuition or transportation. Refer to the [Advisory on Special Education Stabilization Fund](#) for more information.

- If the district has an approved regional stabilization fund under [M.G.L. c. 71, § 16 G½](#), FY2020 funds may be deposited for future use. In any given year, expenditures from the fund may be authorized by a vote of two-thirds of all the members of the regional school committee. If the funds are to be used for a purpose for which the district is permitted to borrow, no further approval is required. These purposes are listed in M.G.L. c. 71, § 16(d), and generally encompass what are considered capital costs. If the funds are to be used for any other purpose (for example, to cover unexpected increases in operating costs), then the approval of the Commissioner is also required. Refer to the [Advisory on Regional School District Stabilization Funds](#) for additional information.
- The district may use FY2020 budgeted funds to prepay for certain services to be provided in FY2021.
 - M.G.L. c. 40, § 4E states “[a] school committee of a ...regional school district...may authorize the prepayment of monies for an educational program or service of the education collaborative to the treasurer of an education collaborative, and the city, town or regional school district or charter school treasurer shall be required to approve and pay the monies in accordance with the authorization of such school committee ...”
 - M.G.L. c. 71 § 71D states that “[a] school committee of any ... regional school district may authorize the prepayment of tuition for a period not exceeding three months to any approved private school or approved program source which a student is attending under the provisions of chapter seventy-one B, and the ... regional school district treasurer shall be required to approve and pay such monies in accordance with the authorization of the school committee.”

6. Must the regional school district amend the FY2019 End of Year Report (EOYR) Schedule 19 if the FY2020 budget as previously reported has changed?

Amendments must be filed to Schedule 19 of the FY2019 EOYR if any changes have been made in the FY2020 budget or in the assessments to members.

FY2021 Regional School Committee Budget

7. Must regional school committees pass a FY2021 budget?

Yes. Regardless of delay due to the Covid-19 outbreak, regional school committees must approve a budget for FY2021. The treasurer of the district must certify and transmit the budget and the assessments to each member within 30 days after the school committee's adoption of the budget.

8. What will happen if a regional school committee is unable to pass a budget before the start of FY2021 (July 1, 2020), due to the COVID-19 outbreak?

As noted above, it is expected that all regional school committees will be able to approve a FY2021 budget. However, in the unlikely event that the school committee is unable to approve a budget, due to the COVID-19 outbreak, please contact the DESE's Office of Regional Governance (ORG) as soon as possible. In these

circumstances, the Commissioner or his designee will set a 1/12th budget, consistent with the Act. Please refer to the *Guidelines* for further details about the information the Department will require in order to set this budget.

9. What if the regional school committee approves a FY2021 budget that is a decrease from the FY2020 budget due to the revenue decreases anticipated due to this pandemic?

The approved FY2021 school committee budget proposed for member town approval would reflect the lower amount. The school committee should notify ORG of the difference in the two budgets and the reason for the decrease when it requests a 1/12th budget (by June 1) so that the Commissioner or his designee may consider this when setting a 1/12th budget for FY2021.

10. After the regional school committee has approved a FY2021 budget and sent certified assessments to the members, may it decrease the budget and/or assessments, before members hold city council or town meetings?

M.G.L. c. 71, § 16B states that “[a]t any time after the adoption of the annual budget, the regional district school committee may reduce the amount to be raised by assessment to the several municipalities and reapportion the reduced amount in accordance with the terms of the regional school district agreement for apportionment of costs.” The statute further states that following the reduction in assessments, “[t]he regional school district treasurer shall recertify the amounts reapportioned to the treasurers of the several municipalities within thirty days from the date on which the regional district school committee votes to reduce the annual budget or assessments.”

It is important to note that the school committee may vote to reduce the assessments and/or reduce the proposed FY2021 budget.

The school committee may reduce only the FY2021 assessments to the members by using E & D, other general fund revenues or increased state aid to replace a portion of the FY2021 member assessments. This would not result in a decrease to the budget, but would result in the replacement of revenues that were previously expected from member assessments with revenue from other sources. In this case, the school committee would revoke its budget to reflect the increased revenues and accordingly decrease the member assessments to reflect the use of these additional revenue. The district treasurer would then send revised assessments to the members within 30 days of the school committee vote, indicating the reason for the reduction in assessments.

The school committee may also choose to decrease only the FY2021 budget, which requires decreasing expenditures. In this case, the school committee would vote to rescind the previously approved budget, vote to adopt the new budget, and send a copy of the revised budget to the members. If member assessments are also decreased, the committee must follow the process outlined in the preceding paragraph.

FY2021 1/12th Budget

11. Will the regional school district's FY2021 1/12th budget be the same as the FY2020 budget?

In most cases, the FY2021 1/12th budget will be based on the FY2020 budget. However, the Commissioner will consider all information submitted in setting the budget. (See question 16 below concerning calculation of assessments under the 1/12th budget, noting that even if the FY2021 1/12th budget is based on the FY2020 budget, FY2021 assessments will differ from FY2020 assessments.)

12. How are the regional school district and members notified that a 1/12th budget is set by the Commissioner, and what happens next?

The Department will send a letter from the Commissioner to the superintendent of the regional school district authorizing the district to continue its operations and to spend up to the amount indicated in the Commissioner's letter in each month of FY2021 until the district's FY2021 budget has been locally approved, or until December 1, 2020, whichever comes first. This letter will clarify the assessment method to be used, as defined in 603 CMR 41.01. The district treasurer must calculate and certify the assessments to the members based on the Commissioner's 1/12th budget to ensure the continued provision of services by the district until such time as a budget is adopted and approved by the regional committee and members.

13. What assessment is a member municipality obligated to pay when a 1/12th budget is set by the Commissioner?

The members are required to appropriate and pay to the district such assessments as are calculated by the district treasurer for the support of the 1/12th budget, as outlined in the Commissioner's letter.

14. How will the Commissioner determine which method must be used by a regional school district to calculate member assessments?

The method used to calculate assessments to members will be based on the statutory assessment method unless the alternative method is noted in the Commissioner's letter. As outlined in the *Guidelines*, to the extent the district seeks a 1/12th budget and use of the alternative (or agreement) assessment method, the district must provide:

- letters of support for using the alternative (agreement) assessment method for the FY2021 budget from every member's select board and/or mayor; and
- acknowledgement that the district's budget will be calculated using the statutory assessment method if any member disapproves the FY2021 budget when the members vote.

NOTE: DESE has been asked if a signed agreement including an alternative method is sufficient to meet the documentation requirement above. The documentation above is required of every district that requests that the DESE use its alternative (agreement) method in calculating assessments under the 1/12th budget. Use of the alternative method requires an annual unanimous vote of the appropriating authorities of the members.

The information is required to ensure that the members' representatives are amenable to using the alternative method, and to ensure that the members understand the limitations on the use of the method."

15. Must the member assessments for FY2021 be based on October 1, 2019 enrollments or October 1, 2018 enrollments?

Assessments calculated under either a locally approved budget or a 1/12th budget established by the Commissioner must be based on October 1, 2019 enrollments.

16. What other factors must be considered when calculating assessments under a 1/12th budget?

Under a 1/12th budget, the district treasurer must use the final or most recent state aid amounts and minimum local contributions for the FY2021 budget year. Since state aid and minimum local contributions for members may change between the time the initial budget is proposed by the school committee and the time a 1/12th budget is established by the Commissioner, the final or most recent minimum local contributions and state aid amounts must be used in calculating assessments under the 1/12th budget. *Assessments to members, therefore, will not be the same as the assessments that supported the FY2020 budget even if the total budget is the same as FY2020.*

17. How much can the regional school district spend each month under the 1/12th budget?

The district can spend the amount authorized in the Commissioner's letter approving the 1/12th budget each month, beginning in July 2020. If the district does not use the full 1/12th amount authorized in a given month, the district may carry the remaining sum forward for use in future months until a budget is approved. *For example:* In a district with a \$12 million dollar annual budget, \$1 million may be spent in July 2020. If the district only spends \$500,000, then the district would have \$1.5 million to spend in August 2020 – the \$1 million budgeted for August plus the remaining \$500,000 from July. In the unlikely event the district spent no funds in August 2021, then the district would have \$2.5 million to spend in September 2020 - \$1 million budgeted for September plus the remaining \$1 million from August and \$500,000 from July.

18. May a regional school committee spend any other funds not authorized under a 1/12th budget?

Yes. The committee may continue to expend funds from balances in authorized school choice or revolving accounts and may continue to expend grant funds as authorized by state or federal law.

19. If the boards of selectmen in the member municipalities have submitted and had approved, by the Division of Local Services (DLS), a 1/12th budget that includes funding that is less than the assessments resulting from the 1/12th budget established by the Commissioner, how will the conflict between the two budgets be resolved?

DESE will work with DLS to ensure any conflicts between member municipalities' and regional school districts' 1/12th budgets will be resolved.

20. How long will a regional school district's 1/12th budget remain in effect?

The 1/12th budget remains in effect until such time as a budget is adopted and approved by the regional school committee and member municipalities, or December 1, 2020, whichever comes first. In the event the district's FY2021 budget is not approved by the members by December 1, 2020, the law requires the Commissioner to assume fiscal oversight of the district and set a budget for the remainder of the fiscal year. For more information, please see: [Fiscal Intervention and Oversight — Guidance for Regional School Districts](#).

Local Approval of FY2021 Regional School Committee Budget

21: If two-thirds of the members approve the regional school committee's proposed FY2021 budget before July 1, but remaining members are not holding city council or town meetings until after June 30, is the budget approved?

If the proposed regional school committee budget used the statutory assessment method to calculate the member assessments, then the district would have an approved budget once 2/3 of the member municipalities voted approval. All members would be required to pay their allocated assessments to the district. Any member that had not approved the school committee's budget would need to hold a meeting of its appropriating authority to authorize its assessment, even though such vote was not necessary for the approval of the budget. If the proposed regional school committee budget used the alternative assessment method to calculate the member assessments, then approval of the budget would require the unanimous approval of the appropriating authorities of the members.

22. While the regional school committee and members continue to negotiate a locally approved budget, how should the district treasurer calculate the member assessments?

While the 1/12th budget is in effect, the assessment method set by the Commissioner will remain in place from month to month. As the district and its members work to secure a local budget, the proposed assessments to be voted on by the committee and the members may be calculated using either the statutory assessment method or the alternative assessment method, as defined in 603 CMR 41.01. However, the district's budget will be calculated using the statutory method if any member disapproves the FY2021 budget when the members vote.

23. Can you clarify how regional school districts should inform members that the initial assessments prepared by districts may change in the weeks and months to come due to changes in minimum local contributions and/or changes in state aid?

Because of the legal timelines for regional school committee approval of a budget and notification to member municipalities, many districts rely on the Governor's budget in preparing budgets and assessments. Members, accordingly, approve the budget and/or the assessments based on these early budget figures. Using this data in preparing the district budget and member assessments generally does not have a

significant impact. However, it has always been the case that if a district is under a 1/12th budget, the district must use the most recent or final state budget figures in calculating assessments. Given the volatility of the FY2021 state budget, it is advisable that districts use the most up to date state budget information as they continue to work to secure locally approved budgets. School committees may wish to reconsider their budgets based on updated information that may be presented in either the House or Senate proposals for the state FY2021 budget.

24. If the locally approved FY2021 regional school district budget is less than the 1/12th budget established by the Commissioner, must the district return the excess funds that were paid by the members during the months the district was under the 1/12th budget?

If the final FY2021 budget, as approved by the member municipalities, is less than the 1/12th budget established by the Commissioner, the regional school district treasurer must adjust the final member assessments such that the total amount of the assessments supporting the budget for the 12 months equals the FY2021 budget that was locally approved. Member payments would accordingly be reduced in future payment periods.

25. How will the Department know when the district has secured a locally approved budget?

The Department asks that the superintendent or business manager contact ORG as soon as the district's FY2021 budget has been approved. When the local budget is approved the district is no longer on a 1/12th budget and assessments must be recalculated by the district treasurer and paid by the members based on the approved local budget, according to the payment period in the regional district agreement.

Use of Excess and Deficiency (E & D) funds in the FY2021 Budget

26. How can a district use Excess and Deficiency funds in its FY2021 budget?

A regional school district may use its certified FY19 E & D balance (as certified by the Department of Revenue) as a revenue source for its proposed FY2021 budget. A regional school district must use the amount in excess of 5% of its operating budget and its budgeted capital costs for the succeeding fiscal year as a revenue source. The amount in excess of the said 5% must be used to reduce the amount to be raised through member assessments and must be applied to the member assessments pursuant to the assessment provisions of the regional school district agreement. (See [M.G.L. c. 71, §16B1/2.](#)) The amount of E & D apportioned to each member may be used to reduce the local assessments for capital, transportation or other expenses as well as to satisfy the local contribution required under Chapter 70. The district treasurer must include in the certification of the assessments to members the proportionate share of any such excess in the E & D fund by which the member's assessment for FY2021 was reduced.

27. May the regional school committee approve an increase in the amount of E & D used in its FY2021 budget?

School committees that wish to supplement their budgets or account for decreased assessments or state aid due to COVID-19 may want to include or increase the amount of E & D in their proposed FY2021 budgets. E & D must be included in a school committee’s proposed FY2021 budget prior to the setting of a 1/12th budget and prior to member approval. E & D used in FY2021 must reflect the FY2019 amount certified by the DOR.

28. Is DESE or DOR able to waive the 5% cap on E & D or allow districts to use uncertified E & D?

Both of these limitations are in statute, and neither DESE nor DOR can waive statutory requirements. Legislative action would be required.

Fiscal Oversight

29. What must a district do if it appears that it may not have a budget approved by the members by December 1, 2020?

The district must notify ORG **by November 1, 2020** if the district has not yet secured a locally approved budget, even if further meetings are planned before the deadline for securing the budget (December 1, 2020). The Department will then contact district and local officials in the member municipalities to allow them to submit additional information for the Commissioner’s consideration prior to the possible establishment of the final budget for the year. For more information, please see: [Fiscal Intervention and Oversight — Guidance for Regional School Districts.](#)

OTHER INFORMATION

30. What other information is helpful to regional school districts that have not had a 1/12th budget in recent years.

The following information is applicable to 1/12th budgets:

- A 1/12th budget is intended to be temporary, or interim, while the district and members continue to negotiate a locally approved budget, using the procedures outlined in law and regulations.
- A 1/12th budget is not a statement from Commissioner that it is an appropriate budget for the district.
- Neither a district nor a member municipality will receive additional state aid as a result of the establishment of an interim 1/12th budget.

Please send questions via email with the following in the subject line: “***{name of district}*– 1/12th budget**” to either Michelle Griffin at Michelle.L.Griffin@mass.gov or Christine Lynch at ChristineM.Lynch@mass.gov

603 CMR 41.00:

Regional School Districts

Section:

[41.01: Definitions](#)

[41.02: Reorganization Procedures](#)

[41.03: Department of Elementary and Secondary Education Approval](#)

[41.04: Municipal Representatives in Regional School District Collective Bargaining](#)

[41.05: Regional School District Budgets](#)

[41.06: Excess and Deficiency Funds](#)

[41.07: Fiscal Control of Regional School Districts by the Commissioner](#)

[View All Sections](#)

Most Recently Amended by the Board of Education: May 19, 2009

41.06: Excess and Deficiency Funds

(1) Every regional school district shall maintain an excess and deficiency fund on its books of account. At the end of every fiscal year, any surplus or deficit in the district's general fund shall be closed to the excess and deficiency fund.

(2) On or before October 31 of each year, every regional school district shall submit to the Department of Revenue the forms and schedules as the Department of Revenue requires for the purpose of reviewing and certifying the balance in the regional school district's excess and deficiency fund. At the discretion of the Commissioner, the Department may withhold release of all or some part of the quarterly state school aid for the regional school district if the regional school district has not filed the required forms and schedules by such date.

(3) A regional school committee may use all or part of the certified balance in the excess and deficiency fund as a revenue source for its proposed budget. If the certified balance exceeds five percent of the proposed budget, the regional school committee shall use the amount in excess of five percent as a revenue source for its proposed budget.

Regulatory Authority:

603 CMR 41.00: M.G.L. c. 69, §1B; c. 71, §14B and §16D; c. 150E, §1.

Farmington River Regional School District
FY24 Assessment Calculation - Full E&D applied to FY24 - Presented 3/6/2023

		2023	2024		
Step 1	Operating Budget			6.29%	
	Total Budgeted Expenditures	\$ 4,672,432.00	\$ 4,966,462.00	\$ 4,742,702.00	\$ 4,976,462.00
	Less Transportation Budget	\$ 399,677.00	\$ 416,104.00		4.93%
	Adjusted Operating Budget	\$ 4,272,755.00	\$ 4,550,358.00	\$ 5,234,229.00	10.36%
				\$ 257,767.00	
Step 2	Chap 70	\$ 612,111.00	\$ 618,910.00		
	E&D Utilization	\$ 200,000.00	\$ 371,348.00		
	Earnings on Investments	\$ 1,000.00	\$ 2,500.00		
	Local Fees	\$ 1,000.00	\$ -		
	Total Anticipated Revenues	\$ 814,111.00	\$ 992,758.00		
	Balance to be Assessed	\$ 3,458,644.00	\$ 3,557,600.00		
Step 3	FY20 Required Local Contribution			Change	
1a	Otis	\$ 1,370,021.00	\$ 1,443,945.00	\$ 73,924.00	
1b	Sandisfield	\$ 861,252.00	\$ 907,243.00	\$ 45,991.00	
	Total	\$ 2,231,273.00	\$ 2,351,188.00		
	Balance to be assessed	\$ 1,227,371.00	\$ 1,206,412.00		
Step 4				2023	2024
2a	Otis	\$ 703,385.00	\$ 690,395.00	57.31%	57.23%
2b	Sandisfield	\$ 523,986.00	\$ 516,017.00	42.69%	42.77%
	Total	\$ 1,227,371.00	\$ 1,206,412.00		
Step 5	Transportation				
	Regular Transportation	\$ 367,677.00	\$ 317,604.00		
	SN Transportation	\$ 32,000.00	\$ 98,500.00		
	Total Transportation Budget	\$ 399,677.00	\$ 416,104.00		
	Less Reg Transportation Aid	\$ (226,979.00)	\$ (196,846.00)		
	Trans Amount to be assessed	\$ 172,698.00	\$ 219,258.00		
Step 6				2023	2024
3a	Otis	\$ 98,970.00	\$ 125,475.00	57.31%	57.23%
3b	Sandisfield	\$ 73,728.00	\$ 93,783.00	42.69%	42.77%
		\$ 172,698.00	\$ 219,258.00		
Step 7	Total Op & Trans Assess.				
	Otis (1a+2a+3a)	\$ 2,172,376.00	\$ 2,259,815.00	4.03%	\$ 87,439.00
	Sandisfield (1b+2b+3b)	\$ 1,458,966.00	\$ 1,517,043.00	3.98%	\$ 58,077.00
Step 8	Capital Budget - Doors & Gym Ceiling	\$ 70,270.00	\$ 10,000.00		2024
	Otis 50% Enrollment	\$ 20,135.00	\$ 2,861.00		57.23%
	Otis 50% Equalized Valuation	\$ 25,761.00	\$ 3,713.00		74.25%
	Otis Total	\$ 45,896.00	\$ 6,574.00		
	Sfld 50% Enrollment	\$ 15,000.00	\$ 2,139.00		42.77%
	Sfld 50% 50% Equalized Valuation	\$ 9,374.00	\$ 1,287.00		25.75%
	Sfld Total	\$ 24,374.00	\$ 3,426.00		

Total Annual Assessment

Otis (Step 7 + Step 8)	\$ 2,218,272.00	\$ 2,266,389.00	2.17%	\$ 48,117.00
Sandisfield (Step 7 + Step 8)	\$ 1,483,340.00	\$ 1,520,469.00	2.50%	\$ 37,129.00

Enrollment					
	2021	2022	2023	Combined Total	FY24
Otis	125	136	127	388	57.23%
Sandisfield	96	100	94	290	42.77%
Total	221	236	221	678	

Equalized Valuation				
	FY2022 DLS Final Equalized Valuation		Total	% for Each Town
Otis	\$ 755,586,300			74.25%
Sandisfield	\$ 262,006,000	\$ 1,017,592,300		25.75%

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Proposed	Comments
Schl Comm Advertising	\$ 1,708.00	\$ 3,221.90	\$ 8,476.70	\$ 5,000.00	\$ 6,000.00	\$ 5,000.00	Legal Notices/Position Ads
Schl Comm Expenses/Members	\$ 5,571.89	\$ 5,028.49	\$ 5,140.00	\$ 5,000.00	\$ 5,242.00	\$ 5,500.00	MASC Memberships
Schl Comm Treasurer Expense	\$ 3,420.50	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	Treasurer Compensation & Mileage
Schl Comm Audit Expenses	\$ 34,400.00	\$ 30,650.00	\$ 41,375.00	\$ 38,150.00	\$ 42,550.00	\$ 36,900.00	Financial & End-of-Year Report Audit, OPEB Audit, Consulting
Schl Comm Treasurer Supplies	\$ 95.70	\$ 1,295.23	\$ 170.60	\$ 1,000.00	\$ 1,300.00	\$ 1,000.00	Tax Forms/Checks/Office Supplies
Schl Comm Total	\$ 45,196.09	\$ 43,195.62	\$ 58,162.30	\$ 52,150.00	\$ 58,092.00	\$ 51,400.00	
Administration Salaries	\$ 64,534.12	\$ 60,923.81	\$ 60,385.40	\$ 59,708.00	\$ 64,000.00	\$ 66,118.00	Per Diem Supt.2 days/week & Assistant to Supt.(.2)
Supt. Membership	\$ 2,300.00	\$ 1,650.00	\$ 1,650.00	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	MASS/Local Supt. Assoc./MARS
Other Admin Memberships	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,200.00	\$ 1,000.00	
Postage	\$ 2,228.92	\$ 1,192.88	\$ 2,100.07	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	Postage
Office Expense	\$ 2,758.63	\$ 2,332.06	\$ 2,395.80	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	district cell phones
SN Admin Travel Expense	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	
Superintendent Total	\$ 71,821.67	\$ 66,098.75	\$ 67,531.27	\$ 65,908.00	\$ 72,400.00	\$ 74,318.00	
Business Office Salaries	\$ 90,550.69	\$ 107,692.00	\$ 110,306.80	\$ 113,114.00	\$ 118,114.00	\$ 129,512.00	Bussiness Manager & Assistant (1.8 FTE)
Business Office Fees	\$ -	\$ 345.00	\$ 740.00	\$ 700.00	\$ 1,100.00	\$ 750.00	
Business Office Total	\$ 90,550.69	\$ 108,037.00	\$ 111,046.80	\$ 113,814.00	\$ 119,214.00	\$ 130,262.00	
Schl Comm Legal Services	\$ 884.00	\$ 648.00	\$ 752.50	\$ 500.00	\$ 6,000.00	\$ 8,000.00	Annual Agreement
SC Legal Services	\$ 884.00	\$ 648.00	\$ 752.50	\$ 500.00	\$ 6,000.00	\$ 8,000.00	
Instructional Services Salaries	\$ 252,749.16	\$ 239,384.46	\$ 250,958.20	\$ 255,634.00	\$ 221,183.00	\$ 279,436.00	Principal, SN Director & Office Staff (3 FTE)
Office Supplies/Principal	\$ 905.51	\$ 1,922.13	\$ 1,400.18	\$ 1,000.00	\$ 1,500.00	\$ 1,500.00	Office Supplies
Principal's Office Totals	\$ 253,654.67	\$ 241,306.59	\$ 252,358.38	\$ 256,634.00	\$ 222,683.00	\$ 280,936.00	
Internet Connection (DSL/Fiber Optic)	\$ 1,244.36	\$ 962.88	\$ 312.49	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	Otis Fiber
Media/Tech Contract Services	\$ 3,701.89	\$ 1,517.76	\$ 3,947.00	\$ 3,200.00	\$ 6,000.00	\$ 4,700.00	Network Service, Offsite Backup, Payroll Support
Tech Software	\$ 19,938.55	\$ 25,962.67	\$ 12,486.31	\$ 12,650.00	\$ 13,000.00	\$ 14,550.00	Acctg/Communication/Attendance/DOE/Health/Routing
Tech Equipment	\$ 9,638.71	\$ 1,247.98	\$ 6,406.26	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	
Technology Totals	\$ 34,523.51	\$ 29,691.29	\$ 23,152.06	\$ 22,050.00	\$ 25,200.00	\$ 25,450.00	
Teacher Salaries	\$ 528,936.44	\$ 720,367.12	\$ 655,370.41	\$ 713,333.00	\$ 715,976.00	\$ 885,415.00	2 column movement, \$63K to School Choice, (11 FTE)
SN Teacher Salaries	\$ 125,533.10	\$ 131,726.40	\$ 140,999.98	\$ 147,324.00	\$ 147,324.00	\$ 156,634.00	2 SN Teachers
Foreign Language	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Teaching Totals	\$ 654,469.54	\$ 852,093.52	\$ 796,370.39	\$ 860,657.00	\$ 863,300.00	\$ 1,042,049.00	
SN Contract Services	\$ 24,080.39	\$ 30,380.05	\$ 39,602.22	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	Counseling Services
SN Speech Services	\$ 44,260.00	\$ 45,115.20	\$ 64,028.12	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	Speech Therapy Service
SN OT Services	\$ 12,769.49	\$ 7,652.16	\$ 13,135.63	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	Occupational Therapy Services
SN PT Services	\$ 5,990.88	\$ 4,063.25	\$ 9,227.50	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	Physical Therapy Services
SN Psych Services	\$ 3,551.93	\$ 7,661.50	\$ 27,209.50	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	Psychological Evaluations
Total Medical Services	\$ 90,652.69	\$ 94,872.16	\$ 153,202.97	\$ 74,000.00	\$ 74,000.00	\$ 74,000.00	
Substitute Teacher Salaries LT	\$ 70,839.34	\$ 24,848.26	\$ -	\$ -	\$ -	\$ -	
Total Substitute Long Term	\$ 70,839.34	\$ 24,848.26	\$ -	\$ -	\$ -	\$ -	
Substitute Teacher Salaries ST	\$ 23,439.00	\$ 21,577.50	\$ 21,223.70	\$ 30,000.00	\$ 30,000.00	\$ 34,500.00	\$90-115.00/Day @ 300 (28 staff)
Total Substitute Short Term	\$ 23,439.00	\$ 21,577.50	\$ 21,223.70	\$ 30,000.00	\$ 30,000.00	\$ 34,500.00	
Paraprofessionals	\$ 75,236.61	\$ 61,935.94	\$ 123,759.63	\$ 83,996.00	\$ 83,996.00	\$ 96,967.00	Title I \$31K (5 FTE+stipends)
SN Paraprofessionals	\$ 57,697.37	\$ 53,769.37	\$ 34,436.92	\$ 84,113.00	\$ 84,113.00	\$ 50,860.00	SPED 240 \$58K (4FTE=Stipends)
Paraprofessionals Totals	\$ 132,933.98	\$ 115,705.31	\$ 158,196.55	\$ 168,109.00	\$ 168,109.00	\$ 147,827.00	
Media Tech Staff	\$ 75,439.01	\$ 76,338.09	\$ 81,050.00	\$ 82,671.00	\$ 82,671.00	\$ 86,805.00	Media Tech & Support Staff with column movement
Media/Technology	\$ 75,439.01	\$ 76,338.09	\$ 81,050.00	\$ 82,671.00	\$ 82,671.00	\$ 86,805.00	
Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget		FY24 Proposed	Comments
Professional Development	\$ 16,718.44	\$ 7,427.18	\$ 2,336.97	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	Conference & Course Reimbursement (School Choice also used)
Total Professional Development	\$ 16,718.44	\$ 7,427.18	\$ 3,659.47	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	
Music Instruction Supplies	\$ 891.78	\$ 1,216.67	\$ 1,243.31	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	
Media/Books/Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Paid from School Choice Funds
Copier Supplies	\$ 1,419.98	\$ 1,966.38	\$ 1,761.73	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	
Classroom Curriculum Supplies	\$ 4,029.19	\$ 9,283.33	\$ 18.42	\$ -	\$ -	\$ -	Moved to School Choice
SN Classroom Curriculum Supplies	\$ 1,065.55	\$ 3,944.10	\$ 7,971.93	\$ 2,000.00	\$ 3,000.00	\$ 2,000.00	SN Classroom & Testing Materials
After School Supplies	\$ -	\$ -	\$ 627.95	\$ -	\$ 1,600.00	\$ 1,000.00	
Total Instructional Materials	\$ 7,406.50	\$ 16,410.48	\$ 11,623.34	\$ 5,200.00	\$ 7,800.00	\$ 6,200.00	
Art Instruction Supplies	\$ 686.75	\$ 812.18	\$ 669.20	\$ 800.00	\$ 800.00	\$ 1,400.00	Art Program Supplies
Total Art Instruction	\$ 686.75	\$ 812.18	\$ 669.20	\$ 800.00	\$ 800.00	\$ 1,400.00	
Gym/Health Supplies	\$ 567.70	\$ 884.38	\$ 470.33	\$ 800.00	\$ 800.00	\$ 1,200.00	PE & Health Instruction Supplies
Total Gym/Health Instruction	\$ 567.70	\$ 884.38	\$ 470.33	\$ 800.00	\$ 800.00	\$ 1,200.00	
General Supplies	\$ 1,287.79	\$ 2,041.39	\$ 2,231.95	\$ 2,000.00	\$ 3,000.00	\$ 5,000.00	Paper/Markers/Printer Cartridges
Total General Supplies	\$ 1,287.79	\$ 2,041.39	\$ 2,231.95	\$ 2,000.00	\$ 3,000.00	\$ 5,000.00	
PK Program Instruction	\$ 99,074.10	\$ 89,892.44	\$ 44,896.04	\$ 48,291.00	\$ 48,291.00	\$ 48,716.00	Teacher (.5) & Driver (.5) for 3yo program
School Programs	\$ 280.39	\$ 200.00	\$ 863.31	\$ 3,000.00	\$ 3,000.00	\$ 1,000.00	
PK Program Expenses	\$ -	\$ 116.74	\$ 705.09	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	PK Supplies
Gifted & Talented	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Instructional Services	\$ 99,354.49	\$ 90,209.18	\$ 46,464.44	\$ 52,291.00	\$ 52,291.00	\$ 51,716.00	
Instructional Software	\$ 3,326.26	\$ 4,087.90	\$ 8,588.04	\$ 8,835.00	\$ 11,000.00	\$ 13,100.00	Software used in instruction
Total Classroom Technology	\$ 3,326.26	\$ 4,087.90	\$ 8,588.04	\$ 8,835.00	\$ 11,000.00	\$ 13,100.00	
Health Salaries & Supplies	\$ 39,491.48	\$ 42,556.04	\$ 48,227.43	\$ 45,301.00	\$ 60,000.00	\$ 60,800.00	FT School Nurse & Supplies
Health Office Totals	\$ 39,491.48	\$ 42,556.04	\$ 48,227.43	\$ 45,301.00	\$ 62,000.00	\$ 60,800.00	
Bus Driver's Salaries	\$ 30,971.49	\$ 29,264.11	\$ 27,688.50	\$ 36,977.00	\$ 36,977.00	\$ 32,604.00	Van Driver's Salaries (2 PT) (inc wage adj & hrs for maintenance))
SN Bus Driver Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Van Transport for Summer Tutoring
Bus Fuel	\$ 7,076.78	\$ 6,747.12	\$ 13,937.55	\$ 16,000.00	\$ 14,000.00	\$ 16,000.00	Fuel for Vans
Bus Maintenance	\$ 11,372.86	\$ 7,546.31	\$ 9,179.64	\$ 15,000.00	\$ 18,000.00	\$ 17,000.00	Van Maintenance (4 Vans) (increased services)
Bus Contracts	\$ 270,204.80	\$ 265,882.50	\$ 228,440.70	\$ 299,700.00	\$ 220,000.00	\$ 252,000.00	\$350/day x 4 buses
SN Transportation Out of District	\$ 32,689.75	\$ 9,750.89	\$ 17,724.99	\$ 32,000.00	\$ 32,000.00	\$ 98,500.00	Lee, Northampton, & Pittsfield
Homeless Transportation	\$ -	\$ -	\$ -	\$ -	\$ 9,000.00	\$ -	
Vocational Transportation	\$ 5,350.00	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to Reg Transp Revolving	\$ 288,000.00	\$ 303,000.00	\$ 244,000.00	\$ -	\$ -	\$ -	
Transportation Totals	\$ 645,665.68	\$ 622,190.93	\$ 540,971.38	\$ 399,677.00	\$ 329,977.00	\$ 416,104.00	
School Lunch Staff	\$ 60,874.50	\$ 65,205.19	\$ 64,505.83	\$ 63,187.00	\$ 63,000.00	\$ 72,524.00	2 FTE's
School Lunch Food	\$ 32,673.32	\$ 35,800.78	\$ 49,882.17	\$ 42,000.00	\$ 50,000.00	\$ 45,000.00	
School Lunch Supplies / Other	\$ 10,494.72	\$ 12,123.81	\$ 17,238.28	\$ 6,000.00	\$ 10,000.00	\$ 9,000.00	
School Lunch Federal Reimbursement	\$ (53,170.09)	\$ (86,877.60)	\$ (109,644.55)	\$ (37,000.00)	\$ (40,000.00)	\$ (44,000.00)	
School Lunch State Reimbursement	\$ (741.99)	\$ (890.36)	\$ (7,888.01)	\$ (800.00)	\$ (40,000.00)	\$ (1,000.00)	
School Lunch Local Receipts	\$ (18,373.00)	\$ (2,741.35)	\$ (2,449.58)	\$ (22,000.00)	\$ (3,000.00)	\$ (20,000.00)	
Cafeteria Subsidy	\$ 31,757.46	\$ 22,620.47	\$ 11,644.14	\$ 51,387.00	\$ 40,000.00	\$ 61,524.00	
Custodians Salaries	\$ 87,264.02	\$ 89,685.66	\$ 104,707.83	\$ 98,526.00	\$ 98,526.00	\$ 93,307.00	2 FTE Custodians
Custodial Supply	\$ 9,379.39	\$ 9,735.70	\$ 13,527.17	\$ 11,000.00	\$ 8,000.00	\$ 9,000.00	Cleaning Supplies/Paper Goods
Custodial Totals	\$ 96,643.41	\$ 99,421.36	\$ 118,235.00	\$ 109,526.00	\$ 106,526.00	\$ 102,307.00	
Heating	\$ 32,582.63	\$ 22,137.96	\$ 37,856.71	\$ 38,500.00	\$ 55,000.00	\$ 59,500.00	14,000 gallons @ \$4.25 (\$1.50 increase over FY23)(\$3.899 12/22)
Heating Totals	\$ 32,582.63	\$ 22,137.96	\$ 37,856.71	\$ 38,500.00	\$ 55,000.00	\$ 59,500.00	

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Proposed	Comments
Electricity	\$ 29,524.86	\$ 26,598.76	\$ 31,586.98	\$ 30,000.00	\$ 30,000.00	\$ 34,000.00
Telephone	\$ 2,655.38	\$ 2,885.54	\$ 2,640.41	\$ 2,500.00	\$ 2,500.00	\$ 2,600.00
Sewer Fees	\$ 5,881.60	\$ 5,963.00	\$ 5,933.76	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
Utility Totals	\$ 38,061.84	\$ 35,447.30	\$ 40,161.15	\$ 38,500.00	\$ 38,500.00	\$ 42,600.00
Grounds Maintenance	\$ 26,540.00	\$ 29,956.00	\$ 23,027.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
Total Grounds Maintenance	\$ 26,540.00	\$ 29,956.00	\$ 23,027.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
Maintenance Contracts	\$ 22,134.31	\$ 26,903.89	\$ 30,989.31	\$ 28,600.00	\$ 28,600.00	\$ 28,900.00
Building Maintenance Contracted Service	\$ 26,885.38	\$ 46,673.63	\$ 22,096.33	\$ 35,500.00	\$ 50,000.00	\$ 36,500.00
Building Maintenance Supplies	\$ 4,438.84	\$ 3,012.25	\$ 5,457.35	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Stabilization Fund	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ -	\$ -	\$ -
Total Building Maintenance	\$ 93,458.53	\$ 116,589.77	\$ 98,542.99	\$ 69,100.00	\$ 83,600.00	\$ 70,400.00
Building Security	\$ 863.40	\$ 1,118.40	\$ 863.40	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Total Building Security	\$ 863.40	\$ 1,118.40	\$ 863.40	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Equipment Maintenance	\$ 1,145.60	\$ 277.47	\$ 4,296.23	\$ 1,000.00	\$ 1,000.00	\$ 1,500.00
Total Equipment Maintenance	\$ 1,145.60	\$ 277.47	\$ 4,296.23	\$ 1,000.00	\$ 1,000.00	\$ 1,500.00
Office Equipment Maintenance	\$ 521.25	\$ 749.00	\$ 207.84	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Maintenance Totals	\$ 521.25	\$ 749.00	\$ 207.84	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Unemployment Insurance	\$ 2,895.86	\$ 2,495.70	\$ 2,031.26	\$ 1,991.00	\$ 1,991.00	\$ 2,121.00
Medicare Insurance	\$ 25,808.78	\$ 25,912.95	\$ 28,628.69	\$ 28,865.00	\$ 28,865.00	\$ 30,750.00
Flex Spending Account Fee	\$ 832.52	\$ 1,164.12	\$ 1,240.10	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
403b Admin Expense	\$ -	\$ 28.91	\$ 124.08	\$ 150.00	\$ 150.00	\$ 150.00
Berkshire County Retirement	\$ 120,186.00	\$ 128,700.00	\$ 148,225.00	\$ 148,726.00	\$ 148,726.00	\$ 141,754.00
Employee Benefit Totals	\$ 149,723.16	\$ 158,301.68	\$ 180,249.13	\$ 180,932.00	\$ 180,932.00	\$ 175,975.00
Health Insurance	\$ 527,389.43	\$ 494,729.73	\$ 506,438.55	\$ 627,473.00	\$ 627,473.00	\$ 643,282.00
Health Insurance Offset	\$ (110,648.84)	\$ (106,163.45)	\$ (106,626.04)	\$ (131,769.00)	\$ (131,769.00)	\$ (135,089.00)
Life Insurance	\$ 1,391.85	\$ 1,399.40	\$ 1,725.98	\$ 1,700.00	\$ 1,700.00	\$ 2,100.00
Disability Insurance	\$ 7,743.31	\$ 7,686.23	\$ 6,012.93	\$ -	\$ -	\$ -
Disability Offset	\$ (9,550.20)	\$ (6,516.56)	\$ (8,020.59)	\$ -	\$ -	\$ -
Total Insurance Active Employees	\$ 416,325.55	\$ 391,135.35	\$ 399,530.83	\$ 497,404.00	\$ 497,404.00	\$ 510,293.00
Retiree Health Insurance	\$ 193,605.93	\$ 192,520.19	\$ 186,517.81	\$ 198,733.00	\$ 198,733.00	\$ 227,868.00
MTRS HI Offset	\$ (21,048.40)	\$ (18,370.57)	\$ (17,836.20)	\$ (18,521.00)	\$ (18,521.00)	\$ (16,748.00)
BCRS HI Offset	\$ (6,534.42)	\$ (8,397.28)	\$ (9,467.31)	\$ (9,781.00)	\$ (9,781.00)	\$ (15,723.00)
Individual Offset	\$ (2,677.68)	\$ (2,570.51)	\$ (1,361.43)	\$ (1,509.00)	\$ (1,509.00)	\$ (1,709.00)
Total Insurance Retired Employees	\$ 163,345.43	\$ 163,181.83	\$ 157,852.87	\$ 168,922.00	\$ 168,922.00	\$ 193,688.00
COBRA Health Insurance Expense	\$ 14,899.70	\$ -	\$ 2,288.48	\$ -	\$ -	\$ -
COBRA Insurance Offset	\$ (14,899.70)	\$ -	\$ (2,288.48)	\$ -	\$ -	\$ -
Total COBRA Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property & Casualty Insurance	\$ 22,672.00	\$ 24,207.00	\$ 26,865.00	\$ 28,208.00	\$ 28,208.00	\$ 28,957.00
Workers Comp Insurance	\$ 12,759.00	\$ 14,529.00	\$ 13,984.00	\$ 16,000.00	\$ 16,000.00	\$ 15,000.00
Treasurer's Bond	\$ 495.00	\$ 495.00	\$ 289.00	\$ 350.00	\$ 385.00	\$ 350.00
Insurance Totals	\$ 35,926.00	\$ 39,231.00	\$ 41,138.00	\$ 44,558.00	\$ 44,593.00	\$ 44,307.00
New Equipment	\$ 8,736.44	\$ 3,855.19	\$ 7,403.17	\$ 5,730.00	\$ 5,730.00	\$ 5,000.00
Equipment Lease	\$ 12,035.88	\$ 12,056.00	\$ 12,197.13	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
Acquisition of Equipment Totals	\$ 20,772.32	\$ 15,911.19	\$ 19,600.30	\$ 16,730.00	\$ 16,730.00	\$ 16,000.00

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Proposed	Comments
Tuition Elementary School	\$ -	\$ -	\$ 10,341.76	\$ -	\$ -	\$ -	
Tuition Middle School	\$ 137,515.76	\$ 199,298.17	\$ 208,635.82	\$ 160,848.00	\$ 165,000.00	\$ 130,081.00	Tuition for 16 students
Tuition High School	\$ 458,084.11	\$ 439,948.68	\$ 441,410.77	\$ 447,898.00	\$ 435,000.00	\$ 435,717.00	Tuition for 45 students
SN OD Public School Tuition	\$ 98,304.60	\$ 62,171.25	\$ 25,863.92	\$ 53,829.00	\$ 53,000.00	\$ 7,280.00	Tuition for 2 students (summer)
SN Tuition Middle School	\$ 71,751.18	\$ 51,645.77	\$ 43,499.80	\$ 77,172.00	\$ 55,000.00	\$ 87,985.00	Tuition for 5 students
SN Tuition High School	\$ 115,376.56	\$ 45,971.84	\$ 107,675.74	\$ 104,901.00	\$ 105,000.00	\$ 107,909.00	Tuition for 8 students
Vocational Tuition	\$ 16,772.00	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Tuition to Mass Schools	\$ 897,804.21	\$ 799,035.71	\$ 837,427.81	\$ 844,648.00	\$ 813,000.00	\$ 768,972.00	
School Choice Tuitions	\$ 245,722.00	\$ 197,205.00	\$ 236,956.00	\$ 275,368.00	\$ 275,368.00	\$ 242,138.00	Based on Cherry Sheet
SN School Choice Tuition	\$ 28,746.00	\$ 28,198.00	\$ 22,971.00	\$ -	\$ -	\$ 7,753.00	Based on Cherry Sheet
Total School Choice Tuitions	\$ 274,468.00	\$ 225,403.00	\$ 259,927.00	\$ 275,368.00	\$ 275,368.00	\$ 249,891.00	
SN OD Non-Public School Tuition	\$ 72,389.80	\$ 87,400.70	\$ 17,211.66	\$ 63,682.00	\$ 60,000.00	\$ 117,938.00	Tuition for 2 students (including summer)(14% increase in tuition)
Circuit Breaker Revolving Offset	\$ (50,424.00)	\$ (27,230.00)	\$ (16,004.00)	\$ (9,722.00)	\$ (9,722.00)	\$ -	Circuit Breaker Reimbursement
Total Tuition Non-Public Schools	\$ 21,965.80	\$ 60,170.70	\$ 33,215.66	\$ 53,960.00	\$ 50,278.00	\$ 117,938.00	
Total GF Actual Expenditures	\$ 4,660,813.87	\$ 4,641,719.94	\$ 4,648,988.56				
Total General Fund Approved Budget	\$ 4,705,985.95	\$ 4,844,016.08	\$ 4,753,196.00	\$ 4,672,432.00	\$ 4,751,690.00	\$ 4,966,462.00	6.29%
Difference Over/Under	\$ 45,172.08	\$ 202,296.14	\$ 104,207.44		\$ (79,258.00)	\$ 294,030.00	294,030.00

Operating Revenue Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Proposed	Comments
Otis Assessment	\$ 2,389,710.00	\$ 2,352,330.00	\$ 1,923,287.00	\$ 2,172,376.00	\$ 2,172,376.00	\$ 2,259,815.00	4.03%
Sfld Assessment	\$ 1,553,966.00	\$ 1,652,728.00	\$ 1,418,484.00	\$ 1,458,966.00	\$ 1,458,966.00	\$ 1,517,043.00	3.98%
Chapter 70	\$ 494,950.00	\$ 494,950.00	\$ 501,250.00	\$ 612,111.00	\$ 612,111.00	\$ 618,910.00	Based on Cherry Sheet
Transportation Aid	\$ 322,281.00	\$ 303,058.00	\$ 273,183.00	\$ 226,979.00	\$ 226,979.00	\$ 196,846.00	Based on Cherry Sheet
E&D	\$ 15,000.00	\$ 145,000.00	\$ 504,175.00	\$ 200,000.00	\$ 200,000.00	\$ 371,348.00	Full Certified amount
Bank Interest	\$ 3,171.37	\$ 1,197.55	\$ 286.17	\$ 1,000.00	\$ 1,000.00	\$ 2,500.00	
Fees/Other Receipts	\$ (695.87)	\$ 10,611.93	\$ 13,518.39	\$ 1,000.00	\$ 1,000.00	\$ -	
Vocational Transp Reimbursement	\$ 404.00	\$ 340.00	\$ -	\$ -	\$ -	\$ -	
Homeless Transp Reimbursement	\$ 10.00	\$ -	\$ -	\$ -	\$ -	\$ -	
Regional Transp Revolving Transfer	\$ -	\$ 288,000.00	\$ 303,000.00	\$ -	\$ 244,000.00	\$ -	
Income Totals	\$ 4,778,796.50	\$ 5,248,215.48	\$ 4,937,183.56	\$ 4,672,432.00	\$ 4,916,432.00	\$ 4,966,462.00	

Capital Expense	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Proposed	Comments
Capital Equipment Replacement		\$ 21,100.00	\$ 20,200.00	\$ 6,270.00	\$ -	\$ 10,000.00	Carpet/Floor Tile Replacement
Van Purchase		\$ 41,722.15	\$ -	\$ -	\$ -	\$ -	
Extraordinary Maintenance (>\$150K)		\$ -	\$ 100,000.00	\$ 64,000.00	\$ 64,000.00	\$ -	
Capital Expenditure Total		\$ 62,822.15	\$ 120,200.00	\$ 70,270.00	\$ 64,000.00	\$ 10,000.00	

Equalized Valuation	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Proposed	Comments
Otis DLS EQV			\$ 659,119,700.00	\$ 659,119,700.00		\$ 755,586,300.00	
Otis EQV % of Total			73.32%	73.32%		74.25%	
Sandisfield DLS EQV			\$ 239,836,800.00	\$ 239,836,800.00		\$ 262,006,000.00	
Sandisfield EQV % of Total			26.68%	26.68%		25.75%	

Capital Expense Assessment	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Proposed	Comments
Otis 50% Equalized Valuation			\$ 28,810.00	\$ 20,135.00		\$ 2,861.00	
Otis 50% Enrollment			\$ 36,660.00	\$ 25,761.00		\$ 3,713.00	
Otis Total			\$ 65,470.00	\$ 45,896.00		\$ 6,574.00	
Sandisfield 50% Equalized Valuation			\$ 21,190.00	\$ 15,000.00		\$ 2,139.00	
Sandisfield 50% Enrollment			\$ 13,340.00	\$ 9,374.00		\$ 1,287.00	
Sandisfield Total			\$ 34,530.00	\$ 24,374.00		\$ 3,426.00	
Capital Expenditure Revenue Total			\$ 100,000.00	\$ 70,270.00	\$ -	\$ 10,000.00	

Total Assessment	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Proposed	Comments
Otis Assessment	\$ 2,389,710.00	\$ 2,352,330.00	\$ 1,988,757.00	\$ 2,218,272.00	\$ 2,218,272.00	\$ 2,266,389.00	2.17%
Sandisfield Assessment	\$ 1,553,966.00	\$ 1,652,728.00	\$ 1,453,014.00	\$ 1,484,340.00	\$ 1,484,340.00	\$ 1,520,469.00	2.50%

School Choice Revolving Fund Expenditures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Proposed	Comments
Classroom Curriculum Supplies	\$ 21,558.37	\$ 36,458.30	\$ 16,485.91	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	Literacy Foorprints (ELA), Know Atom
Foreign Language	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Gifted & Talented	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Materials	\$ -	\$ 347.69	\$ 1,036.02	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
Nature's Classroom (1/2 Cost)	\$ -	\$ -	\$ 1,250.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	30 Students @ \$400
Payroll Expenses	\$ -	\$ -	\$ 191,250.00	\$ 164,000.00	\$ 164,000.00	\$ 63,000.00	
Professional Development	\$ 2,553.23	\$ -	\$ -	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	
SN Contracted Services	\$ 11,561.25	\$ -	\$ 32,000.00	\$ 37,000.00	\$ 37,000.00	\$ 37,000.00	
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Paid from School Choice	\$ 35,672.85	\$ 36,805.99	\$ 252,126.57	\$ 236,000.00	\$ 236,000.00	\$ 135,000.00	

Annual Comparisons	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Proposed	Comments
Teasher Salaries (Reg & SN)	\$ 748,747.88	\$ 898,519.28	\$ 1,008,844.09	\$ 1,054,657.00	\$ 1,057,300.00	\$ 1,139,549.00	genfund+schl ch+subs 52.19%

Revolving Account Balances	Balance 6/30/2020	Balance 6/30/2021	Balance 6/30/2022	Balance 6/30/2023	Balance 6/30/2023	Balance 6/30/2024	Comments
Circuit Breaker	\$ 50,424.00	\$ 27,230.00	\$ 9,721.00	\$ -	\$ -	?	
Pre-Kindergarten	\$ 3,069.29	\$ 3,069.29	\$ 262.88	\$ -	\$ -	\$ -	
Regional Transportation	\$ 65,000.00	\$ 288,000.00	\$ 244,000.00	\$ -	\$ -	\$ -	
School Choice	\$ 310,311.38	\$ 407,628.53	\$ 348,421.97	\$ -	\$ 140,400.97	\$ 112,822.97	Projected based on \$107,422 revenue from Cherry Sheet
Capital Stabilization	\$ 40,000.00	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -	

Excess & Dificiency	Certified 11/2019	Certified 12/2020	Certified 11/2021	Certified 11/2022	Certified 11/2023	Comments
Balance at Begining of Fiscal Year	\$ 235,299.00	\$ 242,201.00	\$ 641,835.00	\$ 371,348.00	\$ 244,000.00	5% allowed, amount is estimated

Grant Projections Used in Budget	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	Certified 11/2023	Comments
Title I	\$ 28,000.00	\$ 25,000.00	\$ 27,000.00	\$ 27,000.00	\$ 31,000.00	Used to offset Paraprofessionals
Small Rural Schools Achievement	\$ 18,488.00	\$ 20,628.00	\$ 23,038.00	\$ 12,139.00		Used to offset Summer School
SPED 240	\$ 45,000.00	\$ 43,000.00	\$ 40,252.00	\$ 43,000.00	\$ 58,000.00	Used to offset SN Paraprofessionals

An invitation to apply
SUPERINTENDENT OF SCHOOLS
Farmington River Regional School District
Otis, MA



VISIT OUR WEBSITE AT: <https://frrsd.org/>

THE SCHOOL DISTRICT

Student enrollment 2022-23: 124 (Pre-K -6)

Budget: FY23: \$4,700,000

School Buildings

Farmington River Regional Elementary School

Administration/staff/grades/programs

Superintendent (.4/two days a week)

Principal

Administrative Assistant to Superintendent
and Principal

Business Manager

Assistant to Business Manager

Director of Special Education

School Nurse

Early K (.5)

PreK

Kindergarten

First Grade

Second Grade

Third Grade

Fourth Grade

Fifth Grade

Sixth Grade

Paraprofessionals (8.5)

Special Education (2.0)

PE/Library

Computer Teacher/Tech. Director

Music (.5)

Art (.5)

School Adjustment Counselor

Speech (.5)

Food Service Director

Cafeteria Manager

Head Custodian

Night Custodian (.5)

Night Custodian (.5)

Part-time Van Drivers (3)

SALARY AND CONTRACT

- \$50,000-\$57,000. Three year contract

KEY CRITERIA

The Farmington River School Committee seeks a Superintendent who:

- Has a solid understanding of school finance, including management of regional budgets.
- Is comfortable with and confident that they can present and defend the annual budgets of the district.
- Is able to manage timelines and community expectations.
- Is comfortable with the following types of communication and using them:
 - Social Media
 - Email
 - Telephone
 - Newsletter

QUALIFICATIONS

Qualified candidates will have the following experience:

- Licensed or eligible for licensure as a Superintendent of Schools in MA
- Minimum of 5 years of administrative experience in addition to the 3 years required by licensure. Evidence of additional professional experience, degrees and certifications as it relates to the superintendent roles and responsibilities will be considered.



SCHOOL COMMITTEE MEMBERS

(2023): Arlene Tolopko (Otis); Roger Kohler (Sandisfield)

(2024): Carol Lombardo (Otis); Phil Magovern (Otis); Carl Nett (Sandisfield)

(2025): Deb Fogel (Otis); Alex Bowman (Sandisfield)

TIMELINE

March 24	Applications due
April 3	Vote to appoint Superintendent
July 1, or asap	Start date

APPLICATION PROCESS

Applications available at www.masc.org.

Applications should be submitted to amartin@masc.org with the subject line Farmington River Superintendent Search.

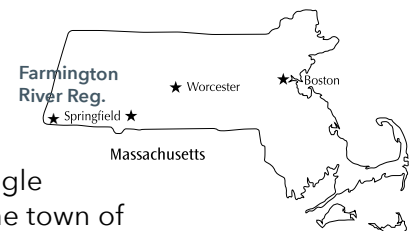
For more information, contact Liz Lafond at (413-250-1506); llafond@masc.org

- Completed application information must be received on or before **March 31, 2023**.
- The appointment will be made **on April 14, 2023** with anticipated starting date of **July 1, 2023 or as soon as possible**.

Please do not contact school committee members or members of the school administration.

COMMUNITY PROFILE

The Farmington River Regional School District was formed in 1992 to serve the PreK-12 families of the towns of Otis and Sandisfield, which are located in the southeast portion of Berkshire County and bordered by the towns of Tyringham, Monterey, Becket, Tolland and Blandford. The district has a single facility, the Farmington River Elementary School (FRES), located on Rt. 8 in the town of Otis. The school, built in 1998, serves the PreK-6 students in the district. The district has tuition agreements with Berkshire Hills Regional School District (BHRSD) and Lee Public School (LPS) for the education of 7-12 students.



The current PreK-6 enrollment is 124 although the enrollment was as high as 217 in 1994. The school is staffed with 9 grade level teachers, four special subject teachers (Art, Music, PE, Technology), two special education teachers, a school nurse, a school adjustment counselor, a food service director and assistant, five paraprofessionals, a head custodian, and two .5 night custodians. The school's administrative team consists of a Business Administrator and his assistant, a Director of Special Education, a principal/superintendent administrative assistant, and a part-time technology director.

The district contracts with the Dufour Bus Company to provide K-12 transportation to the FRES, BHRSD, and LPS. The district also owns and operates four vans for PreK transportation and dirt roads.