

Farmington River Regional School District

School Committee Meeting

Meeting #429

Farmington River Elementary School Library

Thursday, March 23rd, 2023

6:00 PM

Discussion on
Public Hearing on
the FY24 Budget

Masks Optional

Call in number to listen only, community participation requires being in person.

MINUTES

Phone number: 605-313-5711 Access code - 7622376

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

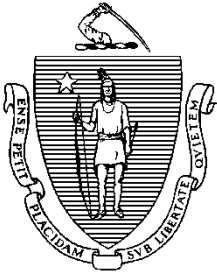
Also Present: Eric Jesner, Robert Putnam, Caroline Stamm

- I. **Call to Order:** The meeting was called to order at 6:00 PM by Carol Lombardo.
 - A. **Roll Call:** Alex Bowman, Deb Fogel, Roger Kohler, Carol Lombardo, Phil Magovern, Carl Nett, Arlene Tolopko
- II. **FY22 Excess and Deficiency (E&D) in Excess of 5% Clarification:**
 - 3.10.23 Clarification on the use of the E&D in Excess of 5% from Jay Sullivan, Association Commissioner, School Finance and District Support Center)
 - A. Rob reached out to Jay Sullivan from the Department of Education and Deb Wagner from the Department of Revenue to clarify which department has jurisdiction over the matter of E&D funds. He distributed the responses he received.
 1. He recommends that the District should refer to DESE's position on the matter of E&D Funds.
- III. **FY24 Budget:**
 - Review of feedback from the Public Hearing
 - Vote on the Budget
 - A. Discussion began revolving around the breakdown/clarification of the FTE positions as listed in the Budget Presentation versus the line-by-line breakdown in the budget itself.
 - B. The conversation then led into the breakdown/workload/cost of the Administration, specifically revolving the separation of Superintendent and Principal roles, and in the Business Office.
 - C. Dialogue transitioned into discussion on E&D and the plan for contingencies in the proposed budget given the return of the excess E&D over 5% to the towns, the plan to use the 5% of E&D towards the next budget, and the reduction of the School Choice fund to \$40K.
 - D. Arlene presented a statement from her perspective as a School Committee member.
 - E. Eric reviewed the projections for this year and briefly analyzed the financial impact on the budget of not having a van driver or daytime custodian.
 1. Previously, he had Rob listed for 2 days/week in the budget, but Rob's been working closer to 5 days/week to cover various needs in the school. This has cost approximately \$10K more than expected, which will affect the amount of School Choice Funds available.

- F. Eric received the Sewer Assessment from the town of Otis, and the cost will change from his budgeted \$6,000, to \$6,743.
- G. VOTE: to adjust the Sewer Fees line on the FY24 Proposed Budget
 - 1. Alex Bowman motioned to adjust the Sewer Fees line on the proposed budget from \$6,000 to \$6,743.
 - 2. Phil seconded the motion.
 - 3. Alex Bowman, Deb Fogel, Roger Kohler, Carol Lombardo, Phil Magovern, Carl Nett, Arlene Tolopkower in favor. There were no objections and the motion passed to adjust the Sewer Fees line on the FY24 Proposed Budget to \$6,743.
- H. VOTE: on the Proposed FY24 Budget
 - 1. Alex Bowman motioned to use the Proposed FY24 Budget of \$4,895,205 Operating Budget and \$10,000 Capital Budget.
 - 2. Phil seconded the motion:
 - 3. Alex Bowman, Deb Fogel, Roger Kohler, Carol Lombardo, Phil Magovern, Carl Nett, Arlene Tolopkower in favor. There were no objections and the motion passed to use the Proposed FY24 Budget of \$4,895,205 Operating Budget and \$10,000 Capital Budget.
- I. **Motion to Adjourn:**
 - A. Deb Fogel made the motion to adjourn the meeting at 7:41 PM.
 - B. Arlene Tolopko seconded the motion.
 - C. Vote - Roll Call: Alex Bowman, Deb Fogel, Roger Kohler, Carol Lombardo, Phil Magovern, Carl Nett, Arlene Tolopko

There will be no need to meet until April 3rd for the Regular School Committee Meeting.

Respectfully submitted,
Caroline Stamm



Jeffrey C. Riley
Commissioner

Massachusetts Department of Elementary and Secondary Education

75 Pleasant Street, Malden, Massachusetts 02148-4906

Telephone: (781) 338-3000
TTY: N.E.T. Relay 1-800-439-2370

March 10, 2023 (by email: clombardo@frrsd.org and rputnam@frrsd.org)

Carole Lombardo, School Committee Chair
Robert Putnam, Ed. D., Superintendent
Farmington River Regional School District
555 North Main Road
Otis, MA 01253

Dear Chair Lombardo and Dr. Putnam:

I write in follow up to our previous communications, in which you indicated that a Farmington School Committee member disagrees with the DESE's interpretation of the process and timeline for using the certified balance in a regional school district's excess and deficiency (E & D) fund that exceeds five percent of its operating budget and its budgeted capital costs for the succeeding fiscal year. Department of Elementary and Secondary Education (DESE) regulation 603 CMR 41.06 addresses this issue and has been the basis for several guidance documents issued by the DESE over the years. Our position on this matter has been well documented and is based on both M.G.L. Chapter 71, Section 16B and Section 16B 1/2.

It continues to be the DESE's position that a regional school district (RSD) must pay or credit its member towns with their proportionate share of the E&D amount in excess of 5%, per M.G.L. Chapter 71, Section 16B. We have stated consistently, however, that an RSD may meet this obligation by applying the amount in excess of five percent as a revenue source for its **proposed budget** and, accordingly, reducing the amount that otherwise would have been assessed to the member towns.

At this time, the RSD's **proposed budget** is the one under discussion for FY24. The Department has advised you that the District may satisfy its obligation related to the amount in excess of the allowable 5% E & D balance most recently certified by the Division of Local Services as a revenue source in its FY24 budget; we understand this amount in excess of 5% is approximately \$134,200. In addition, the school committee has the option and may choose to apply this reduction to FY23 by either decreasing the member town's FY23 assessments or making a payment to the member towns. Please remember, however, that should the school committee choose to return funds to the towns in FY23, it must vote to reduce its FY23 budget and its spending in order to do so, as the school committee is not allowed to deficit spend.

Please let me know if you have further questions.

Sincerely,

A handwritten signature in black ink, appearing to read "John J. Sullivan". The signature is fluid and cursive, with a long horizontal stroke at the end.

John J. Sullivan
Associate Commissioner

- c: Deborah Wagner, Director of Accounts, Division of Local Services, Department of Revenue
(via email: wagnerd@dor.state.ma.us)
Christine Lynch, Office of Regional Governance, DESE
Michelle Griffin, Office of Regional Governance, DESE

From: Robert Putnam <rputnam@frrsd.org>

Sent: Tuesday, March 21, 2023 8:56 PM

To: Wagner, Deborah A. (DOR) <wagnerd@dor.state.ma.us>; Podolak, James L. (DOR) <podolakj@dor.state.ma.us>

Subject: FRRSD E&D in Excess of 5% **EXTERNAL EMAIL**

This Message Is From an Untrusted Sender

You have not previously corresponded with this sender.

Hello,

I am the interim superintendent of the Farmington River Regional School District (FRRSD). I have copied your letter of 10/26/22 and I have attached a 3/10/23 letter I received from Jay Sullivan. The position you take in regard to FRRSD E&D in Excess of 5% is at odds with the position taken by Jay Sullivan. Please let me know which organization, DOR or DESE, has authority in this matter. This issue is time sensitive as I have a budget meeting at 6:00 pm on Thursday, March 23 and the FY24 budget vote is on the agenda. The use of FY22 E&D in Excess of 5% to reduce assessments to the towns, my original intention, could help to reduce the assessments to the towns. Thank you for your attention to this matter.

Sincerely,

Rob Putnam

Wagner, Deborah A. (DOR) <wagnerd@dor.state.ma.us>
To: Robert Putnam <rputnam@frrsd.org>
Cc: "Podolak, James L. (DOR)" <podolakj@dor.state.ma.us>

Thu, Mar 23, 2023 at 11:23 AM

Hi Peter,

I will try to get back to you later this afternoon. Due to your short timeframe, we met with DESE yesterday. We have another meeting internally at DLS early next week.

If you need an answer immediately, I would say that I will defer to DESE's position on the matter of E&D. Regarding the transportation matter, I can get back to you next week. We may need more information to answer the question.

Regards,

Debbie

Section 37. The school committee in each city and town and each regional school district shall have the power to select and to terminate the superintendent, **shall review and approve budgets** for public education in the district, and shall establish educational goals and policies for the schools in the district consistent with the requirements of law and statewide goals and standards established by the board of education. The school committee in each city, town and regional school district may select a superintendent jointly with other school committees and the superintendent shall serve as the superintendent of all of the districts that selected him.

Section 16B: Budgets; apportionment of expenses

[Section impacted by 2020, 56, Sec. 8 effective April 10, 2020 relating to suspension of the budget approval process in order to address disruptions caused by the outbreak of COVID-19.]

Section 16B. The regional district school committee, by a two-thirds vote of all its members, shall annually determine the amounts necessary to be raised, after deducting the amount of aid such district is to receive pursuant to section sixteen D, to maintain and operate the district school or schools during the next fiscal year, and amounts required for payment of debt and interest incurred by the district which will be due in the said year, and shall apportion the amount so determined among the several municipalities in accordance with the terms of the regional school district agreement. The amounts so apportioned for each municipality shall be certified by the regional school district treasurer to the treasurers of the several municipalities within thirty days from the date on which the annual budget is adopted by a two-thirds vote of the regional district school committee, but not later than April thirtieth. The regional school district treasurer shall include in the certification to each municipality a statement setting forth the amount which the district is to receive under said section sixteen D for the ensuing fiscal year and the proportionate share of such aid for such municipality, the amount, if any, by which the unencumbered amount in the excess and deficiency fund, so called, of the regional school district at the end of the preceding fiscal year, as certified by the commissioner of revenue pursuant to section sixteen B.5, exceeded five per cent of the regional school district's operating budget and its budgeted capital costs for the current fiscal year, and the proportionate share of any such excess in said fund by which such municipality's assessment for the current fiscal year was reduced.

The regional school district treasurer shall provide a copy of the adopted budget to the chairmen of the boards of selectmen, chairmen of the finance committees, mayors, presidents of the city councils and the treasurers of the several municipalities.

Notwithstanding any provision of law to the contrary, the superintendent of schools of a regional school district may, on matters relating to the regional school budget, address the membership at a city council meeting, a town meeting or a meeting of the town council in a municipality having a town council form of government in cities and towns within the regional school district when the regional school budget is being considered.

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.

The annual regional school district budget as adopted by a two-thirds vote of the regional school district committee shall require the approval of two-thirds of the local appropriating authorities of the member municipalities. The regional school district budget so approved shall be apportioned between or among the member municipalities and paid in accordance with the terms of the agreement.

In the event that the regional school district budget in a regional school district is not approved by at least two-thirds of the member municipalities as required by this section, the regional school district committee shall have thirty days

to reconsider, amend and resubmit a budget on the basis of the issues raised. The amounts required to be raised on account of the regional school district budget shall be reapportioned between or among the member municipalities by the regional school district committee and a copy of the amended budget shall be provided, not later than seven days from the date the amended regional school district budget was adopted by the regional school district committee, to the chairmen of the boards of selectmen, chairmen of the finance committees, mayors, presidents of the city councils and treasurers of the member municipalities. With the approval of the commissioner of education, a regional school district committee may have an additional fifteen days within which to reconsider, amend and reapportion said budget. The respective amounts reapportioned between or among the member municipalities by the regional school district committee shall be recertified by the district treasurer to the treasurers of the member municipalities not later than seven days from the date the amended regional school district budget was adopted by the regional school district committee. Prior to the expiration of forty-five days from the date on which such budget was adopted by the regional school district committee, each member municipality shall hold a meeting of the local appropriating authority to act upon the appropriation of the budget so reapportioned and recertified to it. If the appropriating authorities of at least two-thirds of the member municipalities vote to appropriate the amounts so reapportioned and recertified to them, such budget shall be considered approved and shall be apportioned between or among the member municipalities and paid by them in accordance with the terms of the regional school district agreement. In the case of a regional school district having three or more members, if the appropriating authorities of more than one-third of the member municipalities vote not to appropriate the amounts so reapportioned and recertified to them, then the budget shall again be recommitted to the regional school district committee for action pursuant to this paragraph. In the case of a two-member regional school district, if the appropriating authority of either member municipality votes not to appropriate the amount so reapportioned and recertified to it, the provisions of the following paragraph shall apply.

The regional school district committee shall convene a special district-wide meeting open to all registered voters in both municipalities at which the amended regional school district budget, proposed by the regional school district committee, shall be considered. Such meeting shall be called pursuant to a warrant, under the hands of at least a majority of the regional school district committee, notice of which shall be given at least fourteen days prior to the date of such meeting. The warrant shall state the time, place and purpose of the meeting and shall be directed to the district secretary, who shall give notice by posting a copy in the city or town clerk's office and at least two other public places in each member municipality and who shall further provide notice by publishing a copy of said warrant in at least one newspaper in general circulation within the member municipalities. The boards of selectmen of the member municipalities in a joint meeting shall, by a majority vote of those present, appoint a town moderator or any other person acceptable to the boards of selectmen to act as moderator and the district secretary shall keep the record of such meeting. Approval of the regional school district budget shall require the affirmative vote of at least a majority of those present and voting thereon, by a counted vote. The regional school district budget so approved shall be apportioned between the member municipalities and paid by them in accordance with the terms of the regional school district agreement. If, after submission of the budget, no agreement is reached as to a budget for the regional school district, the district shall notify the Department of Education of a lack of a budget and the commissioner, or his designee, shall certify an amount sufficient for the operation of the district and order the appropriation thereof in an amount not less than 1/12 of the total budget approved by the region in the most recent fiscal year. Similar sums shall be certified and appropriated for each successive month to insure the continued provision of services by the district until such time as a budget is adopted and approved by the regional committee and member towns in the manner otherwise provided herein. In the event a budget is not adopted by December first in any year, the department shall assume operation of the district and funds for same shall be deducted from local aid distributed to member towns.

A member municipality of a regional school district having three or more members need not hold a meeting of its local appropriating authority to act upon the appropriation of amounts reapportioned and recertified to it if it has previously voted to appropriate for the regional school district an amount equal to or greater than the amount so recertified to it, notwithstanding the provisions of the fifth paragraph of this section. A municipality that does not hold such a meeting prior to expiration of forty-five days from the date on which an amended budget was adopted by the

regional school district committee shall be deemed to have voted to appropriate the amounts reapportioned and recertified to it.

At 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 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. If the recertification is made after the annual town meeting of a member town, 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 municipal 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.

For the purposes of this section, a vote or votes by a local appropriating authority to appropriate the municipality's apportioned share of the regional school district budget shall constitute approval of the annual regional school district budget; provided, however, that any municipality's apportioned share may not be increased in the same fiscal year without approval of the local appropriating authority.

The clerk of each member municipality shall, within seven days following a vote concerning a regional school district budget or apportionment, certify in writing to the treasurer of the regional school district the results of such vote by the municipality.

This section shall apply to all regional school districts established under the provisions of a special law, notwithstanding any contrary provisions in any such special law.

When I began my position on the School Committee 8 years ago there was camaraderie and healthy discussion about school issues and budgets.

For a year now, the atmosphere has been full of criticism, mistrust in Administration, and harassment, leading to the most toxic environment ever known at Farmington Elementary, at least in my tenure.

The purpose of our School Committee is to provide the highest level of education attainable for each child of Otis and Sandisfield.

Instead it has evolved into an unpleasant and damaging battle of dollar signs for the school, or for returning money to the town of Sandisfield in lieu of retaining funds as a cushion for contingencies, of which there are many.

We hear that student numbers are declining and we need to add new programs to attract families. We should be hiring a Spanish teacher or a Librarian, and not utilize administrators to drive vans before their workday.

From Sandisfield I only hear demands to save money, not positive programs to enhance the school's curriculum. Our Administrative staff is being worn down by blistering questions and unending time-wasting tasks to verify or vet every move they make (e.g., purchases delivered need to be verified upon receipt at the school).

In essence, it appears that the Sandisfield team is not beholden to the children of Farmington River, but to their town's coffers.

Respectfully,

Arlene Tolopko, Member
School Committee
March 23, 2023

Farmington River Regional School District
555 North Main Road, Otis, MA 01253
413-269-4466 413-269-7659 (Fax)

FY2024 BUDGET SUMMARY

Attached is the Farmington River Regional School District FY24 Budget Proposal. This proposal reflects a 4.75 % increase from FY23. Information provided in the Governor’s Budget has been used in drafting this proposal. Some of this information may change as the Governor’s Budget proceeds through the House, Senate and Conference Committee. There are no new programs included in this proposal. We are seeking to maintain the staffing and programs currently in place.

EXPENSE SUMMARY

Compensation –

- All Salary Line Items presented currently reflect a 5% increase to FY23 Levels
- There are 2 teachers with column movement increases resulting from completed coursework
- Paraprofessional & SN Paraprofessional Compensation – A portion of these expenses are being paid with state and federal grant funds
- Total Salaries make up 39.7% of the general fund budget

Instructional Expenses

- Teacher’s Payroll – \$970,049 + \$135,000 from School Choice
- Paraprofessional Payroll - \$147,827 + funds from Grants
- Substitute Teachers - \$34,500.00
- Instructional Materials - \$6,200 + \$20,000 from School Choice
- Professional Development – \$8,000 from GF + \$8,000 from School Choice
- SN Contracted Services – \$74,000 + \$37,000 from School Choice + funds from Grants
- Nature’s Classroom - \$6,000.00 from School Choice

Utilities

- Our Electricity is increasing by \$4,000
- Our heating oil prices have been increased to \$4.25/gal, reflecting a \$1.50/gal increase
- Utilities make up 2.1% of the general fund budget

Health Insurance Active Employees – Health Insurance reflects a 7.78% increase on our existing plan design.

Participation ratios used are as follows:

- PPO Blue Care Elect – 31% Employee, 69% District
- HMO Blue N.E Value Plus – 21% Employee; 79% District
- Total expense of \$510,293
- Active Employee health insurance expense makes up 10.4% of the general fund budget

Health Insurance Retirees – The increase reflects a 3% increase to premiums as suggested by our MIA representative.

- Total expense of \$193,688
- Retired Employee health insurance expense makes up 3.9% of the general fund budget

Tuitions

- 6.4% increase on middle and high school tuitions for Lee for both regular and special education
- 4% increase on middle and high school tuitions for Berkshire Hills for both regular and special education, reflects increase in contract
- SN Non-Public Out-of-District Placements reflects a \$54,256 increase due to one student entering a program. There are no available Circuit Breaker funds to be used to offset these costs
- SN Public Out-of-District Placements reflects a \$46,459 decrease due to two students moving to lower cost programs
- Our total tuition expense for FY2024, based on our current population for our Middle and High School Students, School Choice Students and Special Education placements is \$1,136,801
- Total tuition expenses make up 23.2% of the general fund budget

Transportation

- Bus contract reflects a \$47,700 decrease with a daily rate of \$350 per bus with 4 busses
- Special Needs transportation decreased by \$66,500 due to an additional student
- Transportation expenses make up 7.8% of the general fund budget

Summary:

Compensation	39.7%
Utilities	2.1%
Health Insurance Active	10.4%
Health Insurance Retired	3.9%
Tuition	23.2%
<u>Transportation</u>	<u>7.8%</u>
Total	87.1%

REVENUE SUMMARY

Our Excess & Deficiency Fund has been certified at \$348,422. \$134,213, the amount in excess of 5%, will be used to offset FY23 assessment. The remaining \$237,135 of E&D funds have been used to offset the assessment in FY2024.

- Chapter 70 reflects a \$6,799 increase
- Transportation Aid reflects a decrease of \$30,133
- The operating ratios have been recalculated and reflect a small shift towards Sandisfield due to changing enrollment
- The total assessment for Otis reflects a 3.77% increase, \$83,717. This includes an increase of \$73,924 to required local contribution
- The total assessment for Sandisfield reflects a 4.30% increase, \$63,742. This includes an increase of \$45,911 to required local contribution

CAPITAL PROJECTS

A capital project is planned to replace old tile and carpet flooring. There is \$10,000 in the capital budget for this project.

As per the regional agreement the additional \$10,000 in capital expenditures will be allocated at 50% based on enrollment and 50% based on equalized valuation.

- Otis will be assessed \$6,574
- Sandisfield will be assessed \$3,426

Farmington River Regional School District
FY24 Assessment Calculation - Excess E&D to FY23 - Presented 3/21/2023

		2023	2024		
Step 1	Operating Budget			4.75%	
	Total Budgeted Expenditures	\$ 4,672,432.00	\$ 4,894,462.00	\$ 4,742,702.00	\$ 4,904,462.00
	Less Transportation Budget	\$ 399,677.00	\$ 416,104.00		3.41%
	Adjusted Operating Budget	\$ 4,272,755.00	\$ 4,478,358.00		
Step 2	Chap 70	\$ 612,111.00	\$ 618,910.00		
	E&D Utilization	\$ 200,000.00	\$ 237,135.00	E&D > 5%	\$134,213.00
	Earnings on Investments	\$ 1,000.00	\$ 2,500.00		
	Local Fees	\$ 1,000.00	\$ -		
	Total Anticipated Revenues	\$ 814,111.00	\$ 858,545.00		
	Balance to be Assessed	\$ 3,458,644.00	\$ 3,619,813.00		
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	\$ 1,268,625.00		
Step 4				2023	2024
2a	Otis	\$ 703,385.00	\$ 725,998.00	57.31%	57.23%
2b	Sandisfield	\$ 523,986.00	\$ 542,627.00	42.69%	42.77%
	Total	\$ 1,227,371.00	\$ 1,268,625.00		
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	\$ 98,973.00	\$ 125,475.00	57.31%	57.23%
3b	Sandisfield	\$ 73,725.00	\$ 93,783.00	42.69%	42.77%
	Total	\$ 172,698.00	\$ 219,258.00		
Step 7	Total Op & Trans Assess.				
	Otis (1a+2a+3a)	\$ 2,172,379.00	\$ 2,295,418.00	5.66%	\$ 123,039.00
	Sandisfield (1b+2b+3b)	\$ 1,458,963.00	\$ 1,543,653.00	5.80%	\$ 84,690.00
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)	\$ 2,218,275.00	\$ 2,301,992.00	3.77%	\$ 83,717.00
	Sandisfield (Step 7 + Step 8)	\$ 1,483,337.00	\$ 1,547,079.00	4.30%	\$ 63,742.00

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	\$ 110,306.80	\$ 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	\$ 813,415.00	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	\$ 970,049.00	
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	\$ 4,894,462.00	4.75%
Difference Over/Under	\$ 45,172.08	\$ 202,296.14	\$ 104,207.44		\$ (79,258.00)	\$ 222,030.00	222,030.00

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	\$ 2,295,418.00	5.66%
Sfld Assessment	\$ 1,553,966.00	\$ 1,652,728.00	\$ 1,418,484.00	\$ 1,458,966.00	\$ 1,458,966.00	\$ 1,543,653.00	5.80%
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	\$ 237,135.00	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	\$ 4,894,462.00	

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	\$ 2,301,992.00	\$ 2,301,992.00	3.77%
Sandisfield Assessment	\$ 1,553,966.00	\$ 1,652,728.00	\$ 1,453,014.00	\$ 1,484,340.00	\$ 1,547,079.00	\$ 1,547,079.00	4.30%

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	\$ 135,000.00	
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	\$ 207,000.00	

Annual Comparisons	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Proposed	Comments
Teacher 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	\$ 40,822.97	Projected based on \$107,422 revenue from Cherry Sheet
Capital Stabilization	\$ 40,000.00	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -	

Excess & Deficiency	Certified 11/2019	Certified 12/2020	Certified 11/2021	Certified 11/2022	Certified 11/2023	Comments
Balance at Beginning 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