



BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT

FISCAL YEAR 2016 PROPOSED

OPERATING BUDGET

CAPITAL BUDGET

School Committee

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Jason St. Peter

Andrew Potter

Peter W. Dillon, Ed.D., Superintendent

TABLE OF CONTENTS

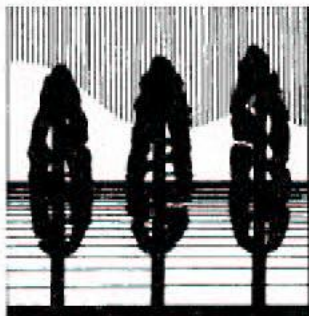
<i>Introduction</i>	6
Letter from the Superintendent	7
Executive Summary	8
District Overview	8
Enrollment	9
Facilities	9
Personnel	10
Performance Measures	11
Budget Overview	12
Revenue Projection	13
Expense Projection	13
Capital Budget	14
Assessment	15
District Mission	16
Administrative and Supervisory Staff	17
 <i>Organization</i>	18
Introduction to Berkshire Hills Regional School District	19
Reporting	19
Governance	20
Mission Statement	20
Strategic Goals	22
Budget Development Process	24
Budget Policies.....	25
Expense Classification	28
Organization Chart	29
 <i>Financial</i>	30
Fiscal Year 2016 Overview	31
Budget Accomplishments	32
Revenue	32
Expenses	36
Capital Budget Overview	39
Proposed Borrowing	42
DESE Budget Codes	43
Special Revenue Funds Overview	45
 <i>Assessment Detail</i>	47

<i>Budget Detail</i>	54
FY16 Budget Changes	55
Line Item Detail	57
 <i>Information</i>	70
Assessed Values	61
District Statistics	72
Longitudinal Enrollment Patterns	73
Staffing	78
Staff Lists	79
Historical Staffing Report	84
Performance Measures	85
Historical Trends	89
Demographics and Miscellaneous Information	92
Glossary of Terms	93

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INTRODUCTION



BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT

GREAT BARRINGTON · STOCKBRIDGE · WEST STOCKBRIDGE

50 Main Street P.O. Box 617 Stockbridge, MA 01262 (413) 298-4017

January 2015

Dear Berkshire Hills Regional School District Community Members,

The Berkshire Hills Regional School District is appreciative of the supportive and positive relationships we have with our member towns and their citizens. We value our schools and the wonderful learning opportunities they afford. We balance that excellence with the financial realities we all face. We heard those particular concerns in the recent votes and discussions about the high school project. We also heard that most people support the schools.

Presented in this budget book is our FY 2016 budget, which reflects uncertain times, years of previous cost cutting and, hopefully, a sense of possibility. We took a different approach this year and formed a Finance Sub-Committee to work through a range of scenarios. Going forward, we will be sharing K-12 programmatic overviews at each School Committee Meeting.

Adults and students alike are doing things differently, stretching and creating new ways of learning and teaching and figuring out how to do more with less. These innovations and responses come at costs and I deeply respect and admire all our colleagues, parents, volunteers and community members for how they have stepped up in difficult times. Exceptional educational opportunities warrant our support. In tough times, we reluctantly cut and limited our investments. This year, we are proposing a level program budget – that is we are keeping most current staff and eliminating six positions. Increases are almost entirely due to mandatory expenses particularly increases in salaries and benefits, insurance, utilities and transportation. Those increases will impact the three towns differently.

We have become increasingly more deliberate about resource allocation. We have expanded revenue streams particularly through grants. We renegotiated tuition agreements and refined our choice policy and practice. We are pushing the State to meet its obligation for regional transportation funding and are working with other districts to sue for that funding. From a financial perspective we are at a tipping point. While our budget request is significant, a more modest request would have a devastating impact on learning and students.

I invite you to join the on-going dialogue. Please attend any or all of our meetings or e-mail me directly at peter.dillon@bhrs.org. As we move ahead, we will continue to support students through exceptional teaching and our work on observations, curriculum and data as we focus on rigor and passion in learning.

We value our collaborative partnership and look forward to simultaneously putting the needs of children and their families and our communities first.

Sincerely,

Peter Dillon, Ed. D.
Superintendent

Executive Summary

The process of building the Fiscal Year 2016 budget began in late 2014 and will continue through the School Committee's budget vote in March. Input from staff, the community, administration and the School Committee is gathered and evaluated along the way, in order to create the most accurate budget that reflects the District's goals. The purpose of the budget book is to provide information concerning the current and historical financial status of the District.

The Berkshire Hills Regional School District formed a Finance Sub-Committee late in the fall of 2014, to work with the administration in developing a budget to be recommended to the full School Committee. The administrators initially presented an "All-In" budget, that included level programming for FY2016 as well as several items the School Committee had discussed over the year as potential items to be funded. The Finance Sub-Committee then requested that the administration present to it simply the level funded budget, without additional new items. Subsequent to this second presentation the administration was asked to cut \$250,000 from the level funded budget and return with the reduction recommendations to the sub-committee. Upon presentation, and after much discussion, the Finance Sub-Committee approved a budget for recommendation to the full School Committee on January 13, 2015. All three of the above budgets, along with additional background material for each, will be found in the Financial section of this book, beginning on page 30.

When the Commonwealth has a sitting governor going into the state budget season beginning in January, he or she has until the fourth Wednesday in January to present his/her initial budget known as House 1. However, when the governor is serving his or her first term, he or she has until March 4th to present House 1. This creates an additional challenge for the administrative team in building the FY16 budget, since they do not have either the new Chapter 70 estimates or the updated Minimum Local Contributions (MLC), from DESE, for the upcoming fiscal year. Therefore, all budgets were built using the FY15 MLC and an estimate for Chapter 70. Any assumptions in revenue and assessment allocations could be significantly changed after release of House 1.

District Overview

The Berkshire Hills Regional School District presents a unique learning environment for approximately 1,347 students in Pre-Kindergarten through 12th grade. Encompassing 177 acres, the campus offers the opportunity to create and utilize outdoor learning spaces for environmental sciences classes, health and wellness classes, the Project Sprout garden, physical education, and many, many more educational prospects.

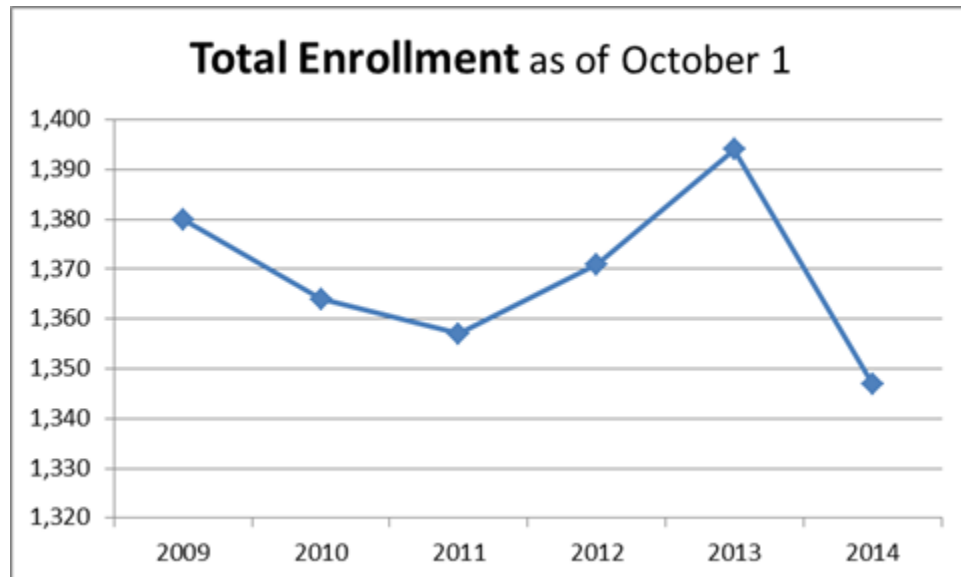
Enrollment

Projected enrollment and average class sizes for the 2015 – 2016 school year are as follows:

Average Class Sizes Projected 2015 - 2016

Elementary School		Middle School		High School	
Pre-K	13	English	23	English	18
EK	0	Math	25	Math	19
K-1	15	Social Studies	26	Social Studies	18
2-4	17	Science	26	Science	20
K-4	17			Foreign Language	14

Enrollment History



*shift to mandated choice lottery policy in FY13, along with decision to modify acceptance to have the least impact on class size.

Facilities

With three schools located within walking distance of one another, the District enjoys a campus model, and students work across grades on various projects. Muddy Brook Regional Elementary School, on the north side of Monument Valley Road, is home to 389 Pre-K through 4th grade students in the 2014-2015 school year. Across the street and overlooking the elementary school is Monument Valley Regional Middle School. In the 2014-2015 school year, 403 middle students in grades 5 – 8 experience a learning environment that provides a transition between the elementary school experience and preparation for high school. The elementary and middle schools work together and with each student to understand the student's particular learning style, ensuring that each student has the best foundation for success.

Sitting on the highest point on the campus is the 48-year old Monument Mountain Regional High School. 555 students in the 2014-2015 school year experience a unique learning environment. Administrators, educators and counselors work to craft learning opportunities that are individualized for each student, including traditional classroom learning, to individual projects, independent studies, work and internship programs, an alternate senior year programs, and much more.

Personnel

Personnel and benefit costs account for approximately 76% of the operating budget. To provide a competitive education that serves and supports all students, the District employs 236 teachers, support personnel, and administrators. In order to accommodate budget reductions for FY16 as requested by the School Committee's Finance Sub-Committee, three certified staff positions and two paraprofessional positions will be eliminated for the next school year. As has been stated in the past, staff reductions will affect program offerings.

All collective bargaining contracts are settled through June 30, 2017.

At the elementary school, current enrollment figures combined with projected new enrollment will require adjusting the number of class sections in fourth grade. Pre-Kindergarten will remain with one class. Kindergarten, first, second and third grades will remain at four sections per grade. Grade four will shrink from five to four sections. A long-term substitute for a classroom teacher in FY15 will not continue in FY16, to accommodate this adjustment. One full-time teacher moved into a vacancy in Computer Education in FY15 and will continue there in FY16. As part of the staff reductions the Early Kindergarten class will not be offered in FY16 and the teacher will be reassigned to a K-4 classroom, resulting in one teacher non-renewal. This decision was difficult and made only because of the request to find areas for lowering costs for FY16. The District is committed to early childhood education and the administration will be working, over the next year, to determine how to best serve our youngest residents. We believe that reaching as many children as early as possible ensures the best educational success. One paraprofessional position will also be eliminated at the elementary school as a result.

Four core subject teams, with four teachers each, will be maintained at the middle school for FY16. The vacancy in Computer Technology created by a retirement will not be filled in FY16. Educational technology instruction will be implemented in the classroom.

At the high school, the .8 mathematics position will be reduced to a .5 position and one art position will be eliminated. The high school is fortunate to retain two art positions, with strong instructors, to continue to offer a wide variety of art classes. One paraprofessional position will be eliminated at the high school.

The District maintains its commitment to high quality professional development for all staff, along with additional support through grant funding. The District also invests in its mentoring program for new teachers as well as for teachers reassigned to new positions.

In order to meet existing student needs, a Speech Language Pathologist Assistant is recommended as an addition to staffing in FY16.

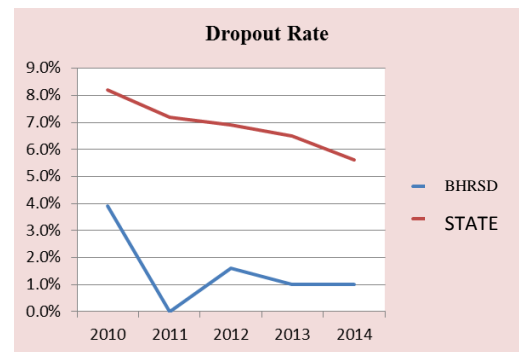
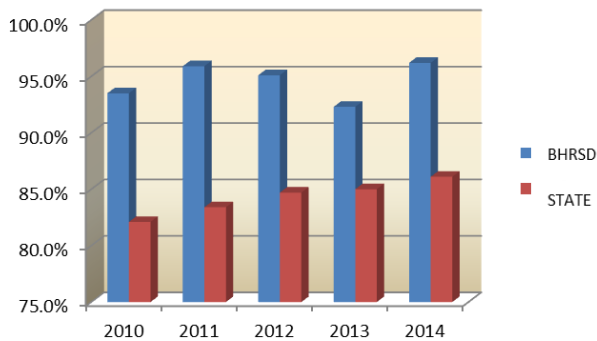
Performance Measures

The District maintains a focus on student growth and successes as well as its challenges. Building on the work of our data teams, we are analyzing various quantitative and qualitative data to inform our instructional practices and resource allocation.

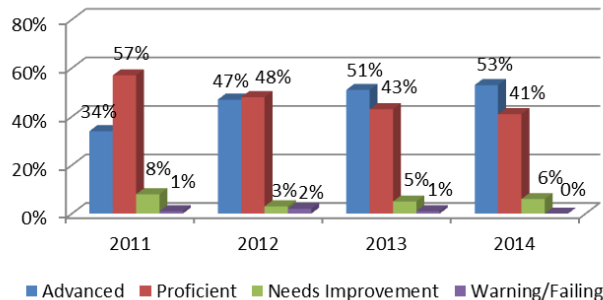
The charts and narratives included later in this document capture only the highlights of student and staff accomplishments; it is not the intent of this budget document to fully represent the entirety of those successes. Some of the most outstanding work is represented on gallery walls, in theaters, on athletic fields, on the student farm, in internships and lastly by the number and quality of college acceptances and career placements.

Sample Measures of Performance

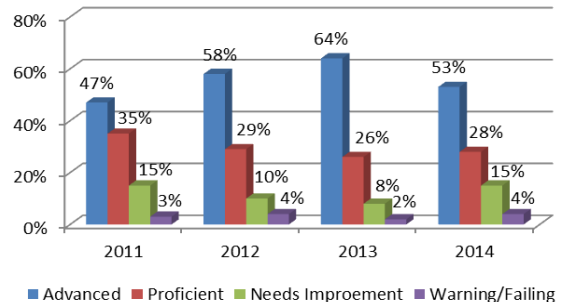
Graduation Rate – 4 Year Cohort Adjusted



English Language Arts 10th Grade



Mathematics 10th Grade



Budget Overview

The District accounts for revenues and expenditures in several specific fund categories.

Governmental

General – operating and unrestricted; one-year focus

Capital

Debt Service

Special Revenue

Federal Grant

State Grant

Revolving Fund

School Choice

Tuition

Other Special Revenue

Circuit Breaker – State special education reimbursement

Transportation Reimbursement

Permanent

Fiduciary

Trust

Agency

Student Activity – Revenue raised by, and for students, and associated expenditures specifically for student activities; for example, money raised for field trips.

Of these fund categories, only the general, also known as the operating fund, and capital funds allow the District flexibility on expenditures. All other funds have fixed purposes and can only be used for those purposes. For example, within the grant category is the Individual's with Disabilities Education Act (IDEA) entitlement grant which monies can only be spent on costs relating to these specific students.

Budget Considerations for Fiscal Year 2016

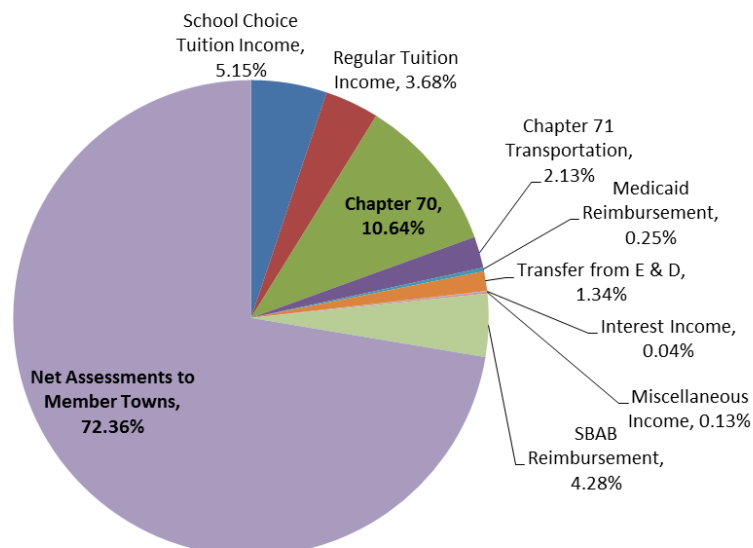
The following considerations are based on the Finance Sub-Committee recommended FY16 budget.

1. Operating revenues are up by approximately \$33,563 primarily due to an increase in projected receipts from Chapter 70 in FY16. Historically the state has raised Chapter 70 for the District by \$25 per student each year.
2. Choice revenue is down approximately \$ 250,000 due to a decrease in acceptance, to ensure class sizes are maintained, without additional hiring needs. To minimize the impact on revenue, an additional \$ 90,000 will be budgeted from fund balance.
3. Tuition revenue is up \$ 60,885 from increased rates, with an additional \$88,000 in fund balance, for a total increase of \$148,885.

4. The total gross operating budget increase is \$ 854,743, with a net increase after accounting for choice and tuition revenue of \$ 865,845.
5. Benefits change by a 9.37% net increase due to: 1) a 15% increase in health insurance premiums for active health plans, 2) a 5.4% increase in MEDEX premiums, and 3) a 4.5% increase in dental insurance premiums; 4) 10.45% increase in Worker's Compensation, 5) 8.41% in Life Insurance premiums, and 6) 8% increase in Berkshire County Retirement System assessment.
6. Capital Asset Acquisition – The District embarked on a strategic capital asset acquisition and facilities/grounds maintenance program in FY14. The District will once again be taking advantage of low interest rates to borrow for capital needs in FY16 and thereby reduce the annual impact of necessary purchases. (*see Capital Budget below.*)
7. All collective bargaining agreements expire June 30, 2017.
8. Use of \$350,000 of the certified Excess & Deficiency (E&D) balance. This will use nearly one-half of the certified E&D.

Revenue Projection

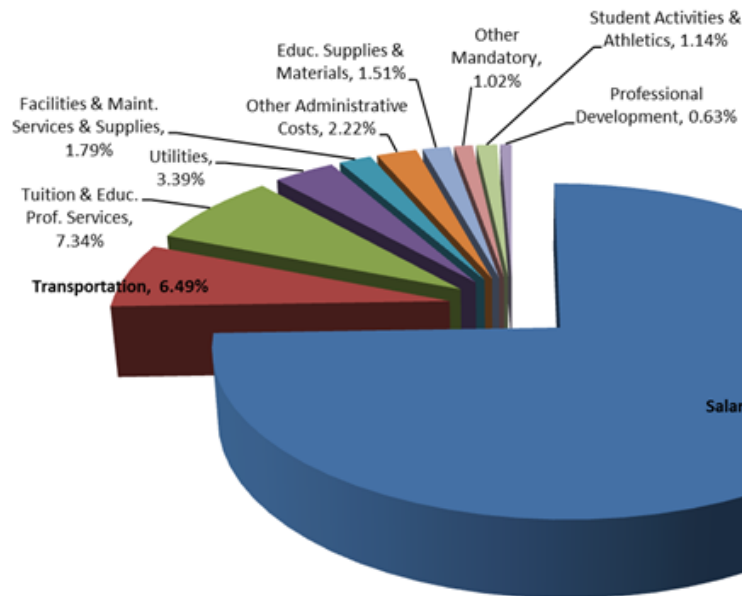
	SC Adopted	Proposed
Revenue Source	2014-2015	2015-2016
School Choice Tuition Income	\$1,510,000	\$1,350,000
Regular Tuition Income	\$814,115	\$963,000
Chapter 70	\$2,753,513	\$2,787,932
Chapter 71 Transportation	\$557,460	\$557,460
Medicaid Reimbursement	\$65,000	\$65,000
Transfer from E & D	\$350,000	\$350,000
Interest Income	\$10,000	\$10,000
Miscellaneous Income	\$35,856	\$35,000
SBAB Reimbursement	\$1,120,934	\$1,120,934
Net Assessments to Member Towns	\$18,121,623	\$18,952,284



Changes in revenue will be discussed in more detail in the Financial section beginning on page 30.

Expense Projection

The following represents allocation of the District's expenses by category, again based on the Finance Sub-Committee recommended FY16 budget.



Capital Budget

Debt Service Expense

The District has \$13,020,000 in outstanding debt for the construction of the elementary and middle schools, with \$1,200,000 of principal and \$615,000 in interest to be paid in FY16.

In FY15 the District borrowed \$245,734 short-term to repair one HVAC unit on the elementary school, replace the trench and conduit for internet connection between the elementary school and high school, purchase two trucks and replace all technology older than 2010. In FY16, an additional \$325,000 is proposed to be borrowed to repair the track and tennis courts, replace fourteen door units at the high school, in order to tighten security, and continue with the technology refresh plan. The two short-term borrowings will be rolled into one five year borrowing during FY16 or FY17. The interest rates will determine the timing of the short-term debt consolidation. An initial interest payment in FY 16 of less than \$25,000 is expected. (Anticipating borrowing after July 1, 2015 at an estimated rate of 2.5% with only the first semi-annual interest payment due in FY 16.)

Assessment to Member Towns

As discussed on page eight, the administration developed three potential FY16 budgets, with the final being endorsed by the Finance Sub-Committee. The resulting assessments to member towns for FY16 under that scenario would be:

Finance Sub-Committee Recommended Budget – Assessment Allocation

<u>Allocation of Assessments by Town</u>	<u>SC Adopted 2014-2015</u>	<u>Proposed 2015-2016</u>	<u>Change</u>	
Great Barrington	\$ 12,613,163	\$ 13,269,113	\$ 655,950	5.20%
Stockbridge	2,594,152	2,779,482	185,331	7.14%
West Stockbridge	<u>2,914,309</u>	<u>2,903,689</u>	<u>(10,620)</u>	-0.36%
Total	<u>\$ 18,121,623</u>	<u>\$ 18,952,284</u>	<u>\$ 830,661</u>	4.58%

As a comparison, the initial All-In budget and Level Program budget would have had the following assessment allocation impacts.

ALL-In Budget – Assessment Allocation Impact

<u>Allocation of Assessments by Town</u>	<u>SC Adopted 2014-2015</u>	<u>Proposed 2015-2016</u>	<u>Change</u>	
Great Barrington	\$ 12,613,163	\$ 13,525,216	\$ 912,053	7.23%
Stockbridge	2,594,152	2,833,301	239,149	9.22%
West Stockbridge	<u>2,914,309</u>	<u>2,958,621</u>	<u>44,313</u>	1.52%
Total	<u>\$ 18,121,623</u>	<u>\$ 19,317,138</u>	<u>\$ 1,195,515</u>	6.60%

Level Program Budget – Assessment Allocation

<u>Allocation of Assessments by Town</u>	<u>SC Adopted 2014-2015</u>	<u>Proposed 2015-2016</u>	<u>Change</u>	
Great Barrington	\$ 12,613,163	\$ 13,475,810	\$ 862,648	6.84%
Stockbridge	2,594,152	2,822,919	228,767	8.82%
West Stockbridge	<u>2,914,309</u>	<u>2,948,024</u>	<u>33,715</u>	1.16%
Total	<u>\$ 18,121,623</u>	<u>\$ 19,246,753</u>	<u>\$ 1,125,130</u>	6.21%

District Mission

The Mission of the Berkshire Hills Regional School District is to ensure all students are challenged through a wide range of experiences to become engaged and curious learners and problem solvers who effectively communicate, respect diversity, and improve themselves and their community.

The administrative team undertakes their budget work with the following in mind. The budget must:

- Connect to the District's and schools' vision, mission, values and goals.
- Allow the District to deliver high-quality educational programs.
- Be informed by data supported requests (using multiple data points) and process.
- Be informed by student focus and needs.
- Support the retention, hiring, and development of a highly effective staff within established class size (or other – caseload, space) guidelines.
- Be developed realistically for the long-term based on our goals and priorities and include instructional and learning materials, technology, texts, supplies, and other instructional necessities, as well as maintenance of our buildings and an evolving capital plan.

Administrative and Supervisory Staff

Peter W. Dillon, Superintendent

Schools

Muddy Brook Regional Elementary School

Mary Berle, Principal

Barbara Thompson, Assistant Principal

Monument Valley Regional Middle School

Ben Doren, Principal

Christine Congdon, Assistant Principal

Monument Mountain Regional High School

Marianne Young, Principal

Scott Annand, Assistant Principal

District-Wide

Joshua Briggs, Director of Learning and Teaching

Sharon L. Harrison, Business Administrator

Kathryn Burdsell, Director of Student Services

Steven Soule, Director of Operations

Kathy Sullivan, Director of Food Service



ORGANIZATION

Introduction to Berkshire Hills Regional School District

Nestled in the southern Berkshire Hills, the Berkshire Hills Regional School District serves students from the member towns of Great Barrington, Stockbridge and West Stockbridge, as well as from other area cities and towns through tuition agreements or school choice. Formed in 1967, the District opened its first school, Monument Mountain Regional High School, in 1968. In 2005, the District consolidated several neighborhood elementary and middle schools into the Muddy Brook Regional Elementary School and Monument Valley Regional Middle School.

Situated on more than 177 acres in Great Barrington, the three schools are within walking distance of each other. The campus model facilitates cross-building educational opportunities for both students and faculty. For example, teachers are able to walk to other schools to observe methodologies in other grade levels, helping them to share practices and transition students. High school students work with elementary school students on Project Sprout gardening. Senior class members from the high school work as mentors with the seventh and eighth grade Girls Science club and seventh and eighth grade mentors work with the fourth through sixth grade students.

With more than 1,347 students enrolled in our schools, and 236 full-time employees, the District boasts a 100% *Highly Qualified* teacher rate in subjects taught. The District is also fortunate to have many partners that support our schools and their missions, including School Center, Inc., Berkshire Fund for Excellence, Berkshire Technology Fund, Muddy Brook PTA, Monument Valley PTA, United Way and numerous businesses and volunteers. We also work closely with neighboring non-profits and cultural institutions including Flying Cloud Institute, Norman Rockwell Museum, Jacobs Pillow Dance Festival, The Mahawie Theatre, Kripalu Center for Yoga and Health, Berkshire South Regional Community Center, Railroad Street Youth Project, Multicultural BRIDGE, I.S. 183, and many others.

Reporting

Every district in the Commonwealth of Massachusetts is required to file an End of the Year (EOY) report with the Department of Elementary and Secondary Education (DESE) by the 30th of September each year. The EOY details all expenditures from operating funds, debt service budgets, grants and other special revenue and revolving funds for the previous fiscal year. These individual reports are compiled by DESE and made available online when complete.

The District is required to have an audit of its finances every year, which is reviewed by the School Committee, along with the completed management letter. The audit is then submitted to the Department of Revenue.

Governance

The District is governed by a 10-member School Committee comprised of five representatives from the Town of Great Barrington, three representatives from the Town of Stockbridge and two representatives from the Town of West Stockbridge. The School Committee functions as a legislative body to formulate and adopt policy, by selecting an executive officer (Superintendent) to implement policy and by evaluating results. The School Committee also approves the annual fiscal budget, approves budget transfers and reviews budget reports monthly. The School Committee is also responsible for approving district goals and policies that are consistent with the requirements of the laws and statewide goals and standards. (MGL Ch. 71, section 37)

Mission Statement

District Mission

The Mission of the Berkshire Hills Regional School District is to ensure all students are challenged through a wide range of experiences to become engaged and curious learners and problem solvers who effectively communicate, respect diversity, and improve themselves and their community.

District Goals

- Student Achievement/Growth/Enlightenment
 - Foster an intellectually challenging and supportive education that expands academic and career opportunities for all.
 - Expand learning beyond the school walls to include nature, the community, and local partners.
 - Excite and engage students in learning.
 - Problem solving shall be used as an educational tool in and across disciplines.
 - Students will demonstrate their achievement and growth in a variety of ways and the data will be used effectively in the evaluation and revision of curriculum and instruction.
 - Use flexible schedules to meet varied student needs: pre-test, post-test, in order to allocate resources efficiently.
 - Use personal relationships to maximize a social-emotional safety net.
 - Explicitly make curricular connections between and across grades, schools, and districts.
 - The school experience is engaging, verdant, and empowering.
 - Challenge our expectations and approaches to working with the underserved.
- Human Infrastructure
 - Focus on an unrelenting commitment to success for all students and all staff.
 - Foster leadership opportunities for both young people and adults including a partial rotating administration position.

- Make decisions that are good for students first and adults second (these don't need to be mutually exclusive).
- Use evaluation to set standards, recognize excellence and/or challenges, provide supports and when necessary, after providing feedback and support, to dismiss ineffective staff.
- Study and potentially pilot incentive pay programs to encourage excellence and innovation.
- Take true advantage of our sacred professional development time.
- Resources/Financial Planning/Infrastructure Maintenance
 - Increase revenue through adding new K and 1 sections while maintaining class size.
 - Generate other income through reworking contracts, writing grants and individual solicitations.
 - Collaborate additionally to increase opportunities and potentially realize savings.
 - Revisit how we allocate resources: funds, space, and time in support of our goals.
 - Rework how we use time, including reconsidering the length of the school day.
 - Rethink roles.
 - Shift from a culture of advocacy for individual programs to one of problem solving for all students.
 - Work to improve food offerings, including additional healthy choices, and realize efficiencies.
- Communication/Collaboration
 - Be clear and transparent.
 - Be explicit about the work in schools.
 - Ensure that each student is well known by multiple adults.
 - Ensure that adults are collectively responsible for small groups of students.
 - Make schools more community oriented.
 - Redefine existing roles (Role clarification: SC, Supt., Dept. chairs/dept. liaison, students and families).
 - Look past building to campus, past campus to district and community, past district to collaborating districts.
 - Tap into and enhance the role of alumni.

Strategic Priorities and Goals

The following Priorities and Goals are taken from the FY16 District and school improvement plans. While the specific goals may change from year to year, the focus on student success, collaboration, and communication will continue as ties to our Mission.

District

- We will improve student learning through work in curriculum, learning and instruction, and evidence. This work will be interrelated and connected.
- We will continue to deepen our district-wide culture of collaboration and communication including administration, faculty, staff and students, parents, community members, and organizations. We will organize work to support student learning and growth.
- We will allocate resources equitably through analyzing resource allocation and underlying assumptions and realigning them with our current priorities.

Muddy Brook Regional Elementary School

- We will continue to improve curriculum, instruction and assessments to improve student achievement in PK-4.
- We will increase educator effectiveness through Professional Learning Communities that focus on data-driven decision-making in order to promote student success.
- We will create K-4 common grade level and building assessments in Math and ELA, to identify struggling students and to ensure student learning.
- We will continue to promote a shared culture and decision-making by supporting student, parent, staff, and community involvement.

Monument Valley Regional Middle School

- We will improve academic growth and achievement for all students through a model of Differentiated Instruction that uses data-based decision-making to support instructional planning and interventions.
- We will revise the mathematics program to increase student growth and achievement and align to the Massachusetts Common Core Curriculum Frameworks.
- We will develop a Continuous Progress Monitoring program to review student growth and achievement in core academic subjects.
- We will support parents, families, and students in making healthy life choices to promote well-being and engagement in school.

Monument Mountain Regional High School (*continued on next page*)

Monument Mountain Regional High School

- We will ensure our curriculum is consistent with the Massachusetts Common Core State Standards, Partnership for Assessment of Readiness for College and Career (PARCC), Career/Vocational Technical Education (CVTE) guidelines, MMRHS Expectations for Student Performance, and other content area guidelines.
- We will enhance academic growth and achievement for all students through professional practices that are cross-disciplinary, focused on shared and public practice, and support innovative instructional methodologies.
- We will improve our practice of using student performance data to inform decision-making, curriculum development, and instructional methodologies including classroom and standardized assessments.
- We will cultivate a strong school culture and build on our positive school climate by expanding connections with students, parents, families, and community partners.

Education is the most powerful weapon which you can use to change the world.

Nelson Mandela

OPERATING BUDGET DEVELOPMENT

Budget Principles

We believe that critical to student success is the alignment of the District's budget with our mission and goals. Therefore the following budget goals were outlined for the Fiscal Year 15 budget process. Decisions regarding budget requests and recommendations were made in accordance with the following:

The budget must:

- Connect to vision, mission, values and goals.
- Allow the District to deliver a high-quality aligned educational program.
- Be informed by data supported requests (multiple data points) and process.
- Be informed by student focus and needs.
- Support the retention, hiring and development of a highly effective staff within established class size (or other caseload, space) guidelines.
- Be developed realistically for the long-term based on our goals and priorities and include instructional and learning materials, technology, texts, materials, supplies and other instructional necessities, as well as maintenance of our buildings and an evolving capital plan.

Budget Process

The budget process begins in November for the following fiscal and school year with distribution to administrators of information necessary to facilitate development of their school or department budgets. Administrators then meet with the Superintendent and Business Administrator to present their specific budget requests, which are then consolidated into the first run of a potential District-wide budget. At the same time, the Business Administrator uses any advance state revenue projections provided by the Department of Elementary and Secondary Education (DESE) to project total revenue for the upcoming fiscal year. Often this information is not available until the governor releases his/her budget, known as House 1, in late January.

During this same time period, the District uses the October 1 enrollment data to establish assessment percentages per the Regional Agreement. Once state revenue projections, along with any other relevant revenue source information, are known, the Business Administrator develops a budget overview to analyze what the preliminary town contributions may be. At this point, an iterative process is begun to balance the needs of the District with the economic realities of its member towns.

Finally, the Superintendent creates a budget for presentation to the School Committee. A series of presentations, public meetings and votes are taken on the proposed budget.

Budget Policies

ANNUAL BUDGET

The annual budget is the financial expression of the educational program of the school department, and it addresses the mandates, obligations, and priorities of the school system.

The budget then is more than just a financial instrument and requires on the part of the Committee, the staff, and the community orderly and cooperative effort to ensure sound fiscal practices for achieving the educational goals and objectives of the school system.

Public school budgeting is regulated and controlled by legislation, state regulations, and local School Committee requirements. The operating budget for the school system will be prepared and presented in line with state policy and will be developed and refined in accordance with these same requirements.

The Superintendent will serve as budget officer but he/she may delegate portions of this responsibility to members of his/her staff as he/she deems appropriate. The three general areas of responsibility for the Superintendent as budget officer will be budget preparation, budget presentation, and budget administration.

The Committee shall adopt an annual maintenance and operating budget for the ensuing fiscal year not later than forty-five (45) days prior to the earliest date on which the business session of the town meeting of any member town is to be held, but not later than March thirty-first, provided that said budget need not be adopted prior to February first. The said budget shall include debt and interest charges and any other current capital costs as separate items, and shall apportion the amounts necessary to be raised in order to meet the said budget in accordance with the provisions of subsection IV (D) of the Regional Agreement and in compliance with the provisions of the Education Reform Act, Chapter 71 of the Acts of 1993 as amended. The amounts so apportioned for each member town shall be certified by the District Treasurer to the Treasurers of the member towns, and each town shall place the amount so certified to it on its annual warrant.

ANNUAL BUDGET DEADLINES AND SCHEDULES

The Superintendent will have overall responsibility for preparation of a proposed budget, including construction of and adherence to a budget calendar. The budget calendar will be calculated to ensure adequate time for input and consideration prior to the date of presentation to the School Committee.

The School Committee is responsible for the adoption of an annual operating and capital debt service budget. This adoption must be no later than forty-five days prior to the earliest date on which the business session of the town meeting of any member town is to be held, but not later than March thirty-first (31st), provided that said budget not be adopted prior to February first (1st). The budget adoption calendar will be calculated backwards from the date of the first town meeting of a member town at which the school budget shall be presented for adoption by said town.

The Superintendent shall schedule the budget presentation to the School Committee at least four weeks prior to the forty-five days deadline to provide adequate time for consideration by the School Committee.

The School Committee will establish a special meeting for the purposes of public comment on the budget prior to the School Committee meeting at which the Committee votes on the annual budget.

ANNUAL BUDGET HEARINGS AND REVIEWS

In accordance with the General Laws, a public hearing will be held to present the proposed budget of the Berkshire Hills Regional School District. Prior to such hearing, a copy of the budget will be made available to the public at the Superintendent's office for review.

All persons attending the hearing shall be provided with sufficient information to allow them to follow the discussion and to make comments and express opinions.

The School Committee shall consider the comments made at the hearing in developing the final budget.

ANNUAL BUDGET ADOPTION PROCEDURES

The annual budget shall be adopted by the Berkshire Hills Regional School District School Committee by formal vote in an open meeting. Adoption of the annual budget shall require two-thirds vote of the School Committee. Once approved, the District Treasurer shall inform the Treasurer in each of the member towns of the School Committee vote and the appropriation to each town as soon as possible. In no case shall notification be later than seven days after the School Committee vote, so that the town may include such amount in the annual town meeting articles.

The budget shall require the approval of at least two of the three member municipalities.

In the event the school budget is not approved by at least two of the three member municipalities as required, the School Committee shall have thirty days to reconsider, amend and resubmit a budget on the basis of the issues raised.

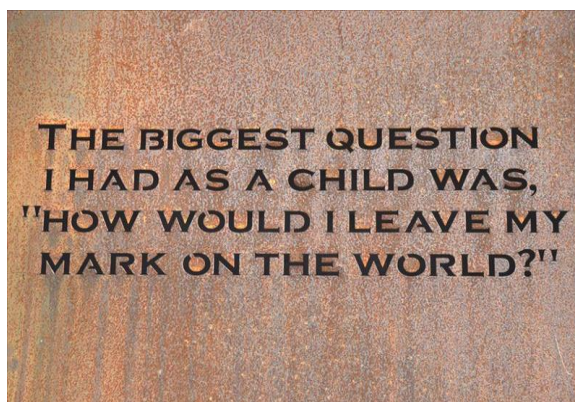
Budget Administration and Monitoring

The District maintains a state-of-the art accounting management system, which is used to manage approved budgets efficiently and effectively. Each line item is assigned to the appropriate administrator for management in what is known as a Distributed Accountability Center (DAC), which can be considered as a "cost center". Each administrator is then responsible for the management of their budget and line items are controlled to eliminate over-expenditure of any expense line.

Administrators have access to the accounting software for their budgets and can monitor any line items in real time. Available balances, expenditures and encumbrances are itemized within each

administrator's DAC report. Details on any expenditure account can also be accessed by the administrator to review purchases by vendor, date and other applicable information.

Since the fiscal year budget is developed more than seven months prior to the new school year, line item needs may change, particularly in the schools, as class composition and sizes become known. Therefore, the administrator has the ability to make transfers between line items upon submission of a Budget Transfer Request form to the Business Administrator, who then verifies the availability of funds to support the request. The School Committee approves transfer requests at subsequent meetings.



Expense Classification

The Department of Elementary and Secondary Education (DESE) created stringent account structure requirements in 2001, which they updated in 2008. These requirements set the functional categories for reporting expenditures. These categories are further broken down into broken down into expense type, program code and object code. The following is an overview of the function code area (from DESE), with a detail description of each code on page 43.

1000 DISTRICT LEADERSHIP & ADMINISTRATION: Activities whose purpose is the general direction, execution, and control the school district that are system wide and not confined to one school, subject, or narrow phase of school activity.

2000 INSTRUCTIONAL SERVICES: Instructional activities involving teaching students, supervising staff, developing and utilizing curriculum materials and related services.

3000 OTHER SCHOOL SERVICES: Other than instructional services.

4000 OPERATION and MAINTENANCE OF PLANT: Activities relating to the physical plant and maintenance activities for grounds, buildings and equipment. Expenditures classified as a 4000 expenditure must not exceed the per project dollar limit for extraordinary maintenance or for non-instructional equipment.

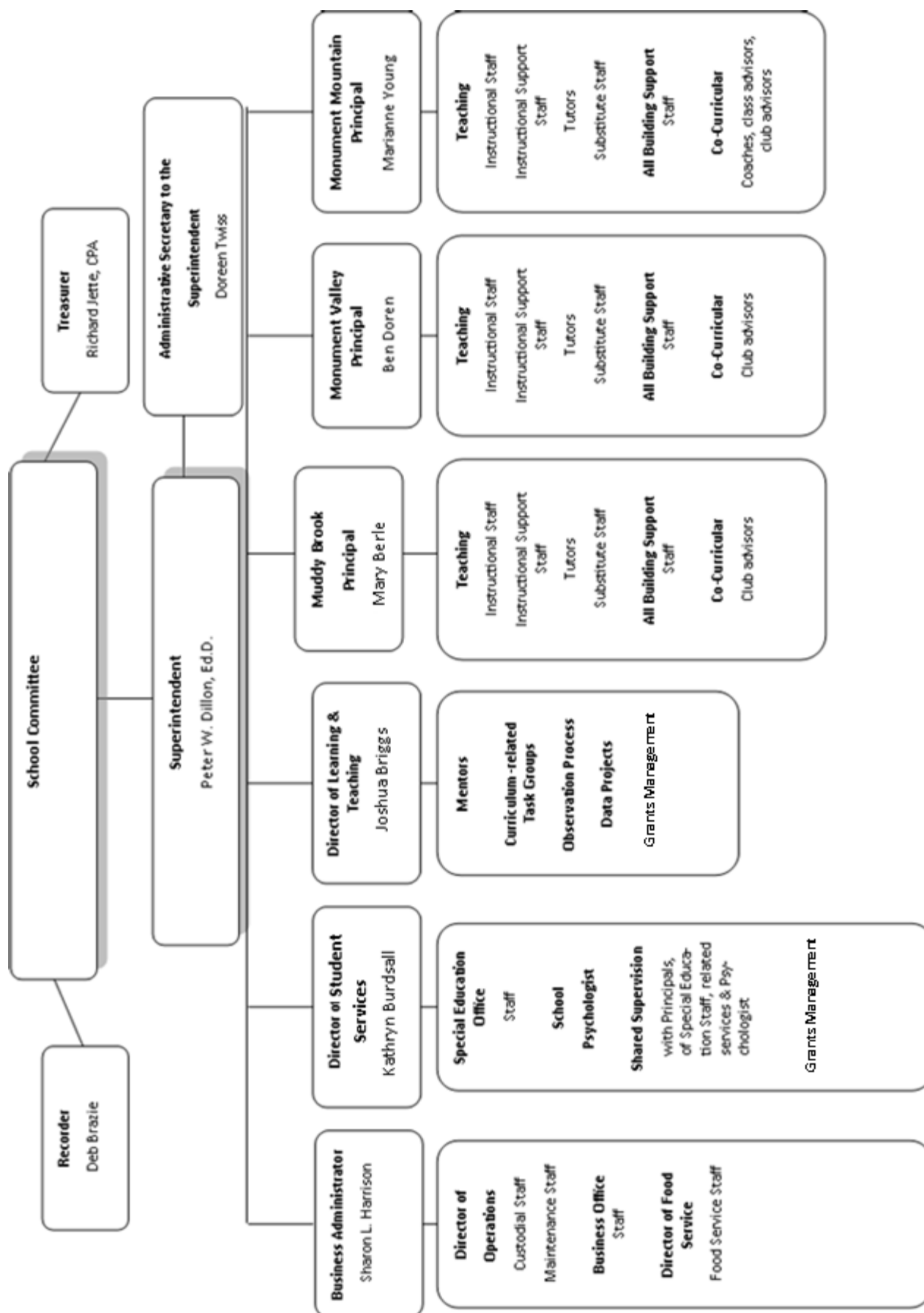
5000 FIXED CHARGES: Retirement and insurance programs, rental of land and buildings, debt service for short-term borrowing, and other recurring items, which are not generally provided for under another function.

6000 COMMUNITY SERVICES: Services provided by the school district for the community as a whole, or some segment of the community.

7000 ACQUISITION, IMPROVEMENT AND REPLACEMENT OF FIXED ASSETS: Acquisition of land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or acquisition of initial or additional non-instructional equipment exceeding the \$5,000 unit cost and \$100,000 extraordinary maintenance cost. Costs corresponding to revenue received as a lump sum or progress payment revenue receipt from MSBA whether or not outstanding BANs exist. Costs directly related to a school construction project supported through local appropriation.

8000 DEBT RETIREMENT AND SERVICE: Retirement of debt and payment of interest and other debt costs. Principal and interest on current loans are not part of this function, but are reported in fixed charges.

9000 PROGRAMS WITH OTHER SCHOOL DISTRICTS: Transfers of payments to other school districts or to non-public schools for services provided to students residing in the sending city or town.





FINANCIAL

Fiscal Year 2016 Overview

Budgets are financial planning documents intended to support the School Committee's decision-making process in setting the annual budget as well as to assist the administrators in achieving their annual goals.

The administrative team developed three alternate budgets for FY16 to: first, illustrate the impact of adding in additional items the School Committee had discussed during the year; second, maintain a level educational program; and third, create a reduced budget at the request of the Finance Sub-Committee. This third budget, and associated cuts, was crafted to impact the least number of students and maintain the integrity of existing programming. In every case, the administrators were mindful of the support we receive from our member towns in undertaking the District's mission. Every line item was reviewed in detail to ensure it was developed in keeping with our mission and budget priorities. Any cuts made are done in order to keep their impact as far away from as many students as possible.

The past few years have been financially challenging and FY16 will be no different. For the past few years, the administrative team has been able to manage budget reductions through attrition, retirement and enrollment changes that allowed for a smaller staff. For FY16, however, it will be necessary to reduce programs at each of the schools in order to make the requested budget cuts. The Early Kindergarten (EK) class will not be offered during the 2015 – 2016 school year. The District is strongly committed to early childhood education and yet now finds it necessary to eliminate the program, at least for one year, in order to maintain a strong K-4 education environment. The difficult decision was made when assessing the need to support nearly 400 students served in the rest of the school, over the EK class which serves approximately 15. Over the next year, the administration team will be researching ways to provide early childhood education to as many resident students between the ages of three and five, in an educationally sound and cost-effective manner. As a result of this change, one paraprofessional position will be eliminated as well.

At the middle school, the decision was made to not fill the vacancy created by the retirement of the Computer Technology teacher, in FY16. The school administration will be working with educators to embed technology instruction into classroom instruction more deeply over this next school year. Additional cuts will be made to stipends to achieve the reductions at the middle school.

The high school principal reviewed all existing programs and the impact on students that potential changes might have. By reviewing student enrollment and subject offerings, the principal determined that the reduction would be one art teacher at the high school. The school will maintain two art positions and as many program offerings as possible in this subject. One paraprofessional position will be eliminated as well.

All of the staff reduction decisions were very difficult to make and will result in program reductions and scheduling changes. The administrative team was aware that any cuts for FY16 would result in program changes and had been informing the School Committee of such over the past two years.

Budget Accomplishments

The proposed FY16 budget supports the following initiatives and investments:

- ✓ Class sizes are maintained within recommended guidelines.
- ✓ Special education obligations are funded through a variety of sources, including the operating budget.
- ✓ Technology investments continue to be made both at the district level and within schools to maximize its impact on student learning.
- ✓ Necessary replacements and maintenance will be funded to continue to maintain our buildings and grounds.

Revenue

The District receives revenue from multiple sources including state educational aid, state transportation reimbursement, tuition, local assessments, federal and state grants, and other smaller revenue sources to fund the fiscal year's operations. Developing a budget is informed and confined by anticipated revenue. There is a certain degree of risk that accompanies the use of projected revenue, particularly for state funding because the District's budget is developed and approved prior to the passage of the state budget and there is no guarantee that the revenue will be as planned.

Revenue sources to fund the operating budget are listed in the following chart. Grants are not included as they are used for specific additional programs, such as to supplement professional development, special education mandatory funding, and so on. The funds from these grants must be used for the special purposes for which we received the grant and cannot be used for general operations.

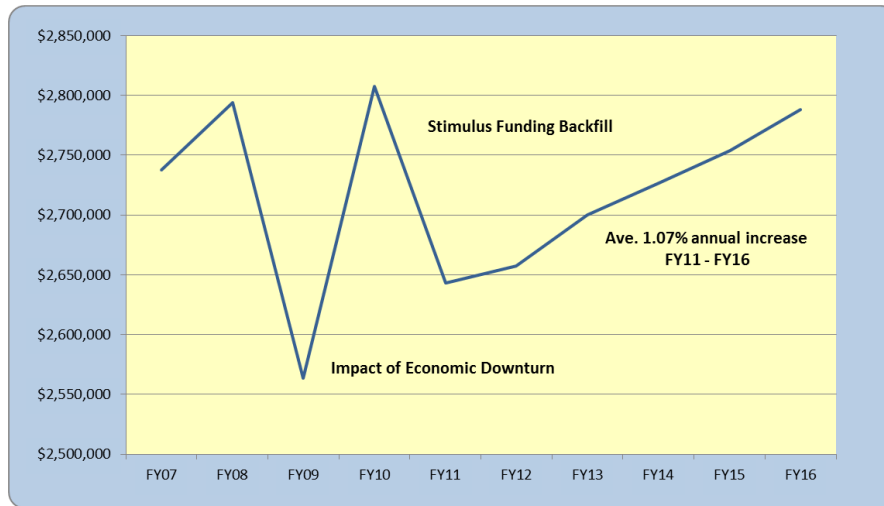
	FY12	FY13	FY14	FY15	FY16
	Amount	Amount	Amount	Amount	Amount
	ACTUALS	ACTUALS	ACTUALS	Budgeted	Proposed/Projected
CH. 70	\$2,657,478	\$2,700,038	\$2,726,838	\$2,753,513	\$2,787,932
Ch 71	\$548,205	\$577,317	\$617,244	\$557,460	\$557,460
Assessments	\$16,774,411	\$17,123,970	\$17,070,221	\$18,313,508	\$19,097,578
Medicaid	\$64,950	\$64,665	\$68,543	\$65,000	\$65,000
Interest Income	\$9,471	\$6,133	\$11,852	\$10,000	\$10,000
E&D	<u>\$0</u>	<u>\$75,000</u>	<u>\$325,000</u>	<u>\$250,000</u>	<u>\$350,000</u>
Sub-Total Operating Revenue	\$20,054,515	\$20,547,123	\$20,819,697	\$21,949,481	\$22,867,970
School Choice	\$1,639,508	\$1,595,792	\$1,510,000	\$1,510,000	\$1,350,000
Tuition	<u>\$860,942</u>	<u>\$801,643</u>	<u>\$814,115</u>	<u>\$814,115</u>	<u>\$963,000</u>
Sub-Total Tuition Revenue*	\$2,500,450	\$2,397,435	\$2,324,115	\$2,324,115	\$2,313,000
Bond Premium	\$5,541	\$5,194	\$4,852	\$0	\$0
MSBA	\$1,456,869	\$1,418,259	\$1,214,759	\$1,120,934	\$1,120,934
E&D	<u>\$0</u>	<u>\$75,000</u>	<u>\$325,000</u>	<u>\$350,000</u>	<u>\$0</u>
Sub-Total Capital Revenue	\$1,462,410	\$1,498,453	\$1,544,611	\$1,470,934	\$1,120,934
Total Revenue	\$24,017,375	\$24,443,010	\$24,688,423	\$25,744,530	\$26,301,904

*actual revenue into the Tuition revolving funds may be higher or lower in any given year, with the above the amounts actually used to support the operating budget

Chapter 70

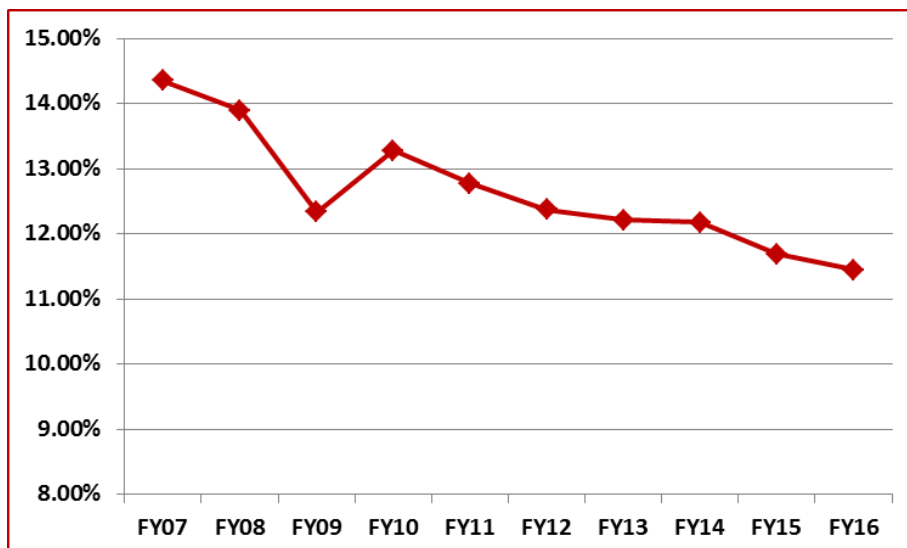
Chapter 70 is state educational funding based on a complicated formula in what is called the foundation budget. Each year the Commonwealth calculates the “foundation” amount, the minimum a community must spend on education, and covers a portion of that requirement with its Chapter 70 payment to the District. The District’s revenue from Chapter 70 was projected at a slight increase based on the additional amount of \$25 per student budgeted over the previous fiscal year. However, since House 1 has not yet been released this is a very preliminary estimate.

Chapter 70 Historic Trend



Despite the uptick in Chapter 70 funding, the District is receiving approximately 18.69% *less* Chapter 70 funding than it did in FY03, which means that the member towns must pick up a greater share of the operating cost.

Thus, the percent of budget funded by state aid has decreased from 18.69% (FY03) to 11.45% (FY16 projected).



Chapter 71

Chapter 71 is transportation reimbursement funding to regional school districts. Each year the Commonwealth determines the reimbursement rate, by which the prior year's allowable transportation expenditures are multiplied, to determine the actual dollar amount of the reimbursement. Because the state can change this rate mid-year, we budget conservatively on a level-funded amount from the previous year's actuals. Due to the late release of House 1, we are budgeting level funding for FY16 at \$557,460.

Assessments

Assessments to member towns are based on three factors: each member town's proportional share of students enrolled in the District, its minimum local contribution (MLC) as determined by the foundation budget calculation, and the total net assessment as calculated based on the net operating budget. The MLC and changes in assessments can be found in the Assessment Detail beginning on page 47 of this financial section.

Medicaid

Medicaid revenues are derived from reimbursable services provided to Medicaid eligible students and a portion of the administrative costs to provide these services. A five-year rolling average is used, with the most recent two years being more heavily weighted, results in projected revenue of \$65,000 from this source in FY16.

Interest Income

Low interest rates have minimized our ability to generate revenue from interest. Given our projected cash position at any point in time during the fiscal year, and an analysis of recent history, we maintain our projection at \$10,000, for FY16.

Excess & Deficiency (E&D)

E&D at a regional school district can be likened to retained earnings for a business or Free Cash for a city or town. Through prudent and conservative budgeting, the District had been able to build its reserve back up, after years of it being spent down to balance the operating budget. The FY14 certified amount is \$731,387. While the administration does *not* recommend using E&D, considered a non-recurring revenue source, to fund the operating budget, we have included \$350,000 for FY16, to reduce the need for additional staff cuts. The downside is that this amount is nearly one-half of the existing E&D.

School Choice

School Choice is a state-run program that allows a student to enroll in another school district regardless of where they reside in the state, if the receiving district has room available. The state "charges" this district in which the student resides and reimburses the receiving district. Over the past two years, the School Committee has requested a tightening of School Choice enrollment to ensure that class size remains at a sustainable level without the need to add staff and/or classrooms.

In FY14, the School Committee also established a new application practice whereby all choice-in applicants are entered into a lottery, which closes on February 15th of the year proceeding the next school year. Siblings of choice in students are given first priority on acceptance. Names of the remaining students wishing to choice in are drawn in order, with acceptance depending on the grades open to choice students. Those students not accepted remain on the list for the new school year, should seats become available. Families must apply each year if their child is not accepted in any given school year. This practice resulted in a decrease in choice students by 57 resulting in a loss of \$213,433 in revenue from FY15 budgeted amounts. The projection for FY16 is level enrollment from FY15. Due to the composition of the choice-in population, revenue for FY16 is projected to be \$300,000 lower than FY15 budgeted. A portion of this decrease will be mitigated by using Choice Revolving fund balance. Because of the decline in choice-in students, we anticipate that the balance in the revolving fund will not grow as it has over the past few years and will in fact be used consistently.

Tuition

BHRSD has tuition agreements with Richmond Consolidated School for ninth through twelfth grade students to attend Monument Mountain Regional High School and with Farmington River Regional School District (FRRSD) for seventh and eighth graders to attend Monument Valley Regional Middle School and for their ninth through twelfth grade students to attend Monument Mountain Regional High School. “Tuition” is the term applied to revenue received from these school districts for the students that actually attend the District’s middle and high school. The tuition revenue projection is calculated based on the number of students from Richmond and FRRSD currently enrolled in the District, less the number of graduating seniors, plus an estimated number of new enrollees for the new school year. The District has negotiated new tuition agreements with both school districts covering a three year period, through FY18. Due to this increase and the use of \$88,000 in Tuition revolving fund balance, we project an increase of \$148,885, for FY16.

MSBA Reimbursement

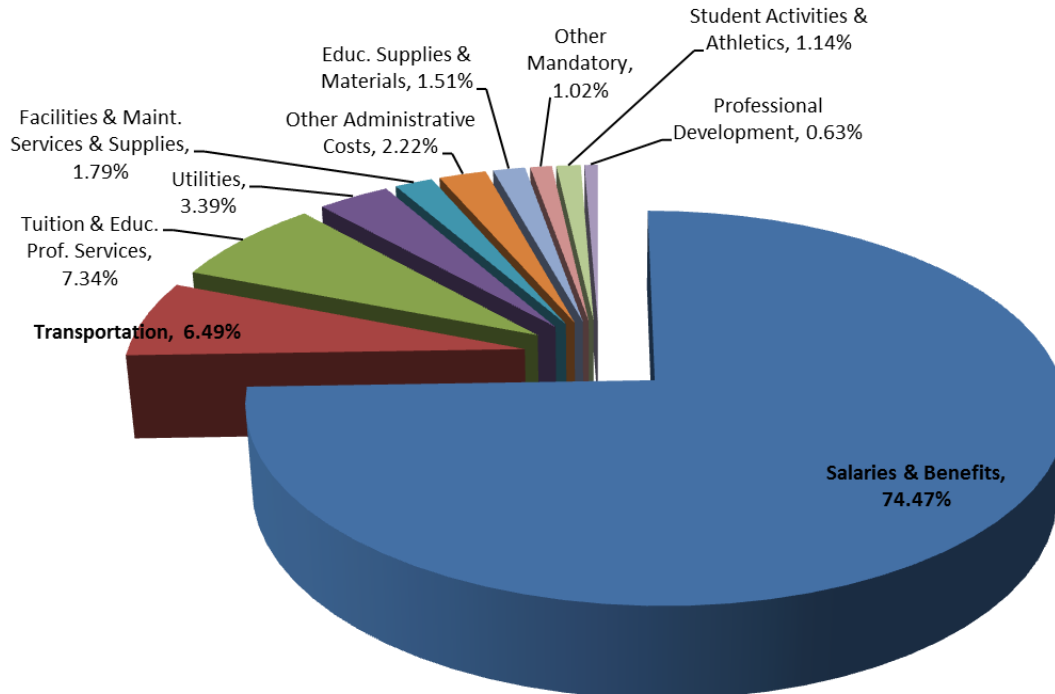
When the elementary and middle schools were built, they were partially financed through a reimbursement program at the Massachusetts School Building Authority (MSBA) and partially through a borrowing by the District. The MSBA annual reimbursement to the District is \$1,120,934 annually, which will remain constant throughout the nine years of the bond life.

Expenses

The table below summarizes the Fiscal Year 16 proposed budget by category in comparison to the adopted FY15 budget. Overall the gross FY16 budget is a 3.64% increase over FY15. The proposed budget is presented in the gross amount, before revenue from choice and tuition is applied. Subtracting the School Choice and tuition revenue results in a net operating budget, on which the towns' assessments are calculated.

	FY15 - Adopted	FY16 - Proposed	\$ Change	% Change
Salaries & Benefits	\$17,534,498.00	\$18,134,527.00	\$600,029.00	3.42%
Transportation	\$1,464,625.00	\$1,579,212.00	\$114,587.00	7.82%
Tuition & Educ. Prof. Services	\$1,748,311.00	\$1,788,001.00	\$39,690.00	2.27%
Utilities	\$763,784.00	\$825,407.00	\$61,623.00	8.07%
Facilities & Maint. Services & Supplies	\$432,900.00	\$436,100.00	\$3,200.00	0.74%
Other Administrative Costs	\$503,635.00	\$541,249.00	\$37,614.00	7.47%
Educ. Supplies & Materials	\$359,996.00	\$367,324.00	\$7,328.00	2.04%
Other Mandatory	\$239,759.00	\$247,972.00	\$8,213.00	3.43%
Student Activities & Athletics	\$289,268.00	\$278,268.00	-\$11,000.00	-3.80%
Professional Development	\$160,100.00	\$153,550.00	-\$6,550.00	-4.09%
	\$23,496,876.00	\$24,351,610.00	\$854,734.00	3.64%

The chart below illustrates these major projected cost categories for FY16:



Salaries and Benefits

Collective bargaining agreements with the Berkshire Hills Educators Association (BHEA) Unit A (teachers), Unit C (paraprofessionals), and the Co-Operative contract, which includes secretaries, food service, technology, custodians, maintenance and other support staff personnel are settled through June 30, 2017. Because all salaries were in negotiations when the FY15 budget was developed, they were listed in FY15 at the FY14 rates. Therefore, the FY16 budgeted amounts appear as higher increases per account than actually happened per employee. Additionally, reassignments, column moves across the salary schedule for Unit A members and replacement hires all skew the percentage change from one year to another in any salary account. Salaries are settled for FY16, with the exception of the Superintendent's.

Berkshire Hills Regional School District is a member of the Berkshire Health Group (BHG), a self-funded purchasing group for dental and health insurance, with each member having a voting seat on the board. Health insurance is offered to all employees and retirees of the District and dental insurance is offered to employees. Health and dental insurance rates were set by BHG on January 26, 2015. Active plan rates increased by 15%, MEDEX by 5.4% and dental rates by 4.5%.

Other employee benefit lines changed slightly depending on the particular circumstance. For example, the retirement assessment from Berkshire County Retirement Board increased for FY16 by \$40,824, workers' compensation insurance is increasing by \$7,000, life insurance by \$1,794 – to reflect changing enrollment, and unemployment insurance remains even.

Transportation

The District will be in the third year of a five-year contract with Massini Bus Company. Per the contract, transportation rates change based on the previous calendar year's Consumer Price Index (CPI). The FY16 budget includes an increase of 1.38% in transportation charges as well as an increase to reflect actual out of district transportation for special education student placement, with a total change across three transportation accounts of 7.82%, or \$114,187.

Tuition and Educational Professional Services

Accounts within this category are: Professional Services & Fees – Special Education, Virtual High School, School Choice out, and tuition for special education students at both private and public schools. The FY16 budget was developed based on existing and anticipated special education enrollments in other school systems as well as a projection of Choice-out students based on rolling averages. Professional Services and Fees – Special Education expenses are primarily for job skills, coaching and transitional services and are based on a five-year average. The increase in this category is budgeted at \$39,690 or 2.27%.

Utilities

The budgeted amounts reflect an estimate of average usage at the new contract rates, which are expected to increase by 8.07% net across all accounts in FY16, or \$61,623.

Facilities and Maintenance Services & Supplies

The budget for these accounts most accurately reflects historic trends and includes grounds maintenance. Capital repair and replacement items requested by the Director of Operations will be considered in an anticipated capital borrowing in FY16. This category of accounts remains relatively stable for FY16 at an increase of \$3,200 or .74%

Other Administrative Costs

This category consists of all other costs necessary to run the District including everything from general office supplies to travel costs to District technology. These are typical expenses for an ongoing enterprise to function on a day-to-day basis. Technology, primarily software, was increased to reflect ongoing support of the District's educational technology and infrastructure. Necessary replacement purchases will also be considered in the FY16 anticipated capital borrowing.

Educational Supplies and Materials

These lines reflect currently anticipated needs for the next school year. This category will increase in FY16 by 2.04%, or \$7,328, due to the re-categorization of a building-based software program into this category.

Student Activities and Athletics

The salaries for activity advisors are included in this category, because they are not "normal" compensation line items and because it better reflects the cost of after-school and co-curricular activities. The operating budget is supplemented by user fees paid by students at the high school for athletics and the musical and Shakespeare programs. In FY16, these accounts will decrease by a net of \$11,000, or -3.8%, to reach requested reduction amounts.

Other Mandatory

"Other Mandatory" expenses include legal fees, non-employee benefits, rental, revenue anticipation note interest, and legal settlements for special education requirements. This category will increase by 3.43%, \$8,213, due to increase in other insurances, in FY16.

CAPITAL BUDGET OVERVIEW

As of FY16, the District will have \$13,020,000 in outstanding debt or the construction of the elementary and middle schools, with \$1,200,000 of principal and \$615,000 in interest to be paid in FY16. The construction bonds will be repaid in full in FY 2024.

The Massachusetts School Building Authority (MSBA) pays the following reimbursement amounts annually, which will continue through the life of the construction bonds: \$551,597 for the elementary school project and \$569,337 for the middle school project.

In FY15 the District borrowed \$245,734 short-term to repair one HVAC unit on the elementary school, replace the trench and conduit for internet connection between the elementary school and high school, purchase two trucks and replace all technology older than 2010. In FY16, an additional \$325,000 is proposed to be borrowed to repair the track and tennis courts, replace fourteen door units at the high school, to tighten security, and continue with the technology refresh plan. The two short-term borrowings will be rolled into one five year borrowing during FY16 or FY17. The interest rates will determine the timing of the short-term debt consolidation. An initial interest payment in FY 16 of less than \$25,000 is expected. (Anticipating borrowing after July 1, 2015 at an estimated rate of 2.5% with only the first semi-annual interest payment due in FY 16.)

The following pages contain the worksheets used to calculate the FY16 Capital Budget as well as future projections through FY24, along with the proposed projects and purchases to be supported by new borrowing.

Berkshire Hills Regional School District
Capital Breakdown by Vote/Project and by Town
FY16 Budget Prep

Fiscal Year 16			
District Project	Principal	Interest	Total
ES & MS Construction Bond*	1,200,000	615,000	\$ 1,815,000.00
			\$ 1,815,000.00

Allocation	
Great Barrington	70.1933%
Stockbridge	14.7508%
West Stockbridge	15.0560%

Great Barrington Project	Principal	Interest	Total
ES & MS Construction Bond*	842,320	431,689	\$ 1,274,008.40
			\$ 1,274,008.40

Note:
Excludable Bond Premium
per DOR Bulletin # 2003-20B
prior to assessing the towns

Stockbridge Project	Principal	Interest	Total
ES & MS Construction Bond*	177,010	90,717	\$ 267,727.02
			\$ 267,727.02

West Stockbridge Project	Principal	Interest	Total
ES & MS Construction Bond*	180,672	92,594	\$ 273,266.40
			\$ 273,266.40

* Based on School District Records, these projects had votes that excluded this debt service from the levy limit.
Please check with your Town Clerk for official documentation.

BHRSD
Capital Debt Service Projection through FY24

<u>Fiscal Year 16</u>			
Project	Principal	Interest	Total
ES & MS Construction Bond	1,200,000	615,000	<u>\$ 1,815,000.00</u>
			<u>\$ 1,815,000.00</u>

<u>Fiscal Year 17</u>			
Project	Principal	Interest	Total
ES & MS Construction Bond	1,245,000	559,875	<u>\$ 1,804,875.00</u>
			<u>\$ 1,804,875.00</u>

<u>Fiscal Year 18</u>			
Project	Principal	Interest	Total
ES & MS Construction Bond	1,310,000	496,000	<u>\$ 1,806,000.00</u>
			<u>\$ 1,806,000.00</u>

<u>Fiscal Year 19</u>			
Project	Principal	Interest	Total
ES & MS Construction Bond	1,380,000	428,750	<u>\$ 1,808,750.00</u>
			<u>\$ 1,808,750.00</u>

<u>Fiscal Year 20</u>			
Project	Principal	Interest	Total
ES & MS Construction Bond	1,450,000	358,000	<u>\$ 1,808,000.00</u>
			<u>\$ 1,808,000.00</u>

<u>Fiscal Year 21</u>			
Project	Principal	Interest	Total
ES & MS Construction Bond	1,515,000	283,875	<u>\$ 1,798,875.00</u>
			<u>\$ 1,798,875.00</u>

<u>Fiscal Year 22</u>			
Project	Principal	Interest	Total
ES & MS Construction Bond	1,590,000	206,250	<u>\$ 1,796,250.00</u>
			<u>\$ 1,796,250.00</u>

<u>Fiscal Year 23</u>			
Project	Principal	Interest	Total
ES & MS Construction Bond	1,655,000	125,125	<u>\$ 1,780,125.00</u>
			<u>\$ 1,780,125.00</u>

<u>Fiscal Year 24</u>			
Project	Principal	Interest	Total
ES & MS Construction Bond	1,675,000	41,875	<u>\$ 1,716,875.00</u>
			<u>\$ 1,716,875.00</u>

**Proposed Capital Repairs and Replacements
for Borrowing – FY16**

1. High School Track Repair \$ 100,000
The high school track must be maintained and resurfaced every ten years. The rubber top coat is removed and the base layer is leveled and repairs are made to the subsurface. The top layer is then reapplied.
2. Tennis Courts \$ 50,000
In an effort to preserve the courts in playable condition, all cracks will be repaired and resurfaced.
3. High School Doors (14) \$ 75,000
There are currently 14 doors at the high school that are beyond repair. These doors are very difficult to maintain in sufficient working order allowing them to be locked and secured for any period of time. With that they present a security problem. We will replace these doors with like doors and do all repairs necessary to the thresholds, concrete, jambs and will create handicap access to the code required number of doors for each entrance.
3. Technology \$100,000
The District committed to a replacement cycle of an average of four years for all technology. In order to recognize the integral role technology plays in education, these purchases will keep the District on track for necessary replacements. 1/3 of 2011 devices are proposed for replacement.

DESE Budget Codes

The District classifies expenses in accordance with the Department of Elementary and Secondary Education's chart of accounts, which is also the classification system used for End of Year financial reporting.

DOE Function xxxxx.XXXX.X.xxx.xx.xx.x	Type xxxxx.xxxx.X.xxx.xx.xx.x	Object xxxxx.xxxx.x.XXX.xx.xx.xx.x
1110 School Committee	1 Cash/Asset	101 Admin Salary
1210 Superintendent	2 Liability	102 Principal Salary
1230 Other District-Wide Administration	3 E & D	103 Assistant Principal Salary
1410 Business and Finance	4 Revenue	104 Treasurer Salary
1420 Human Resources and Benefits	5 Expenses	107 Teacher Salary
1430 Legal Service for School Committee		108 Teacher Specialist Salary
1450 District-Wide Information Mgt & Tech		120 Chairman Salary
2110 Director of Teaching & Learning		121 Team Leader Salary
2111 Director of Special Education		125 Coach's Salary
2120 Department Heads (Non-Supervisory)		130 Salary - Teacher Substitutes
2210 School Leadership-Building		140 Salary - Tutor
2220 School Curr. Leaders/Dep't Heads-Building Level		150 Salary - Long Term Substitutes
2250 Building Technology		205 Directors - Non DOE Certified
2305 Teachers Classroom		210 Secretarial Salary
2310 Teachers, Specialists		215 Paraprofessionals/Instr. Aides
2315 Instructional Coordinators and Team Leaders		220 OT/PT Assistant Salary
2320 Medical/Therapeutic Services		225 Stipend - Support
2325 Substitute Teachers		305 Advisor Stipends
2330 All Non-Clerical Paraprofessional/Instruct. Assist		310 Salary - Facilities
2340 Librarians and Media Center Directors		315 Salary - Custodial
2351 Professional Development Leadership		320 Custodial - District Supervisor
2353 Teacher/Instructional Staff-Professional Days		330 Custodial Substitutes
2355 Substitutes for Teachers/Instr. Staff @ Pro. Dev.		350 Custodial Overtime
2357 Pro. Develop. Stipends, Providers and Expenses		360 Salary - Food Service Aides
2410 Textbooks and Related Software Materials		411 Legal
2415 Other Instructional Materials		420 School Choice Tuition
2420 Instructional Equipment		421 Other MA Districts - SPED
2430 General Supplies		422 Private School Tuition
2440 Other Instructional Services		441 Data Processing & Payroll
2451 Classroom Instructional Technology		442 Equipment Maint
2453 Other Instructional Hardware		443 Copier Maint
2455 Instructional Software		444 Professional Services & Fees
2710 Guidance and Adjustment Counselors		445 Rents & Leases
2720 Testing and Assessment		446 Electrical Services & Fees
2800 Psychological Services		447 Plumbing Services & Fees
3100 Attendance and Parent Liaison Services		448 WWTF Services & Fees
3200 Medical/Health Services		449 Moving Expenses
3300 Transportation Services		450 Retirement - County
3400 Food Services		452 Health Insurance
3510 Athletics		453 Retired Teacher Insurance
3520 Other Student Activities		454 Life Insurance
3600 School Security		456 Unemployment
4110 Custodial Services		458 Medicare Tax
4120 Heat of Buildings		460 Workers' Comp
4130 Utility Services		463 Employment Liability Insurance
4132 Water/Waste Water Expense		464 General Liability Insurance
4134 Telephone Expense		465 Bonded Employees
4136 Refuse Removal		468 Auto Insurance
4210 Maintenance of Grounds		475 Contracted Coaches
4220 Maintenance of Buildings		480 Transportation - Public
4225 Building Security System		481 Transportation - Non Public
4230 Maintenance of Equipment		482 Transportation Collaborative
4300 Extraordinary Maintenance		483 Transportation - Special Education
4400 Networking and Telecommunications		484 Transportation - Athletics
4450 Technology Maintenance		491 Assemblies
5100 Employee Benefits and Insurance		492 Field Trips
5200 Insurance for Active Employees		500 Supplies & Materials
5250 Insurance for Retired School Employees		501 Textbooks & Instr. Materials
5260 Other Non-Employee Insurance		502 Supplies - Technology
5300 Rental-Lease Equipment		503 Other Supplies

(continued on next page)

DOE Function	
xxxxx.XXXX.X.xxx.xx.xx.X	
5350	Rental-Lease Buildings
5400	Short-Term Interest
5450	Short-Term Interest - BANS
6900	Transportation Non-Public
7000	Asset Acquisition
8000	Long-Term Debt
9100	Tuition to Mass. Schools
9110	School Choice Tuition
9120	Tuition to Commonwealth Charter Schools
9200	Tuition to Out-of-State Schools
9300	Tuition to Non-Public Schools
9400	Tuition to Collaborative
9509	CREDITS/CONTINGENCIES

DOE Object	
xxxxx.xxxx.X.xxx.xx.XX.X	
01	Professional Salary
02	Support Salary
03	Other Salary
04	Contract Services
05	Supplies & Materials
06	Other Expenses

DOE Program	
xxxxx.xxxx.X.xxx.xx.xx.X	
0	Undesignated
1	Regular Ed
2	Special Ed
3	Bilingual
4	Vocational Education

Object	
xxxxx.xxxx.X.XXX.xx.xx.X	
555	Equipment - Fixed Asset
692	Professional Development
693	Policy/Strategic Planning
694	Misc. Fees
695	Travel - Out of District
696	Travel - In District
697	Recruiting/Advertising
698	Printing & Publishing
699	Contingency
700	Debt Retirement (Principal)
701	Debt Service (Interest)

Special Funds Overview

Special revenue funds are monies received and managed by the District that are separate from the general operating fund. Revenues in the general operating fund are: Chapters 70 & 71, assessments, interest income, Medicaid reimbursements, E&D (if used), bond premium, and MSBA reimbursement.

Special revenue funds must be used for their specific and intended purpose. For example, a student activity fund's purpose is for monies raised by and on behalf of students for their activities, such as field trips. This money cannot be used for other purposes, such as general administrative operating expenses. Special funds can further be broken down into revolving accounts and grants. These monies can only be used for their legal and appropriate purpose.

Special Funds - Revolving Funds maintained by the District as of July 1, 2014 were:

Fund Name	July 1, 2014 Balance
SCHOOL LUNCH REVOLVING FUND	\$5,046.28
ATHLETIC REVOLVING FUND	\$27,769.35
ACTIVITY REVOLVING FD - ELEMENTARY SCHOOL	\$19,484.03
ACTIVITY REVOLVING FD - MIDDLE SCHOOL	\$22,003.15
ACTIVITY REVOLVING FUND - HIGH SCHOOL	\$187,725.13
EMPLOYEES FLEXIBLE SPENDING FUND	\$1,045.94
FFA CAPITAL TRUST	\$312,613.62
ELEMENTARY RENTAL REVOLVING	\$2,225.00
MIDDLE SCHOOL RENTAL REVOLVING	\$1,500.00
HIGH SCHOOL RENTAL REVOLVING	\$3,072.18
CUSTODIAL SERVICES	\$0.00
COLLABORATIVE PROGRAMMING FUND	\$3,000.00
CIRCUIT BREAKER SPECIAL REVENUE	\$219,738
E-RATE	\$0.00
WELLNESS FUND	\$1,813.29
TPA SERVICES and FEES	\$875.12
SCHOOL CHOICE REVOLVING	\$288,283.41
TUITION-IN FUNDS	\$334,093.67
TRIDAN ART PROGRAM - Restricted Gift	\$5,295.05
HIGH SCHOOL BUILDING PROJECT	\$16,228.05

The District also has Special Funds – Grants. State grants run from July 1 to June 30 of the following year. Federal grants, however, run from September 1 through the following August 31st and cross the District’s fiscal years. As of July 1, 2014 the federal grants that were still operational were:

Fund Name	July 1, 2014 Balance
TITLE I 2013-2014	\$78,311.37
MORE THAN BASICS 2013-2014	\$ 18,186.82
SPED IMPROVEMENT 2013-2014	\$2,807.00
RACE TO THE TOP 2013-2014	\$23,044.00
BCRES 2013-2014	\$162.51
EWIS 2013-2014	\$2,040.00
BERKSHIRE TACONIC 2013-2014	\$500.67
ACADEMIC SUPPORT 2013-2014	\$1,600.00

Several grants that the District manages are known as “entitlement” grants; that is the District is entitled to receive funds from these grants and it does not have to compete for the money. The federal government determines on an annual basis the amount the District is entitled to receive, which is sent to the District on a reimbursement basis. The District has also been awarded multi-year competitive grants, which are included in the following table. The following is a list of anticipated state and federal grants; amounts for FY16 are not yet known.

Name	Purpose(s)	District Use(s)
TITLE I	This program provides financial assistance to LEAs and schools with high numbers or high percentages of poor children to help ensure that all children meet challenging state academic standards.	Title I teachers in the MS; supplemental support services - after-school programming; transportation for after-school program; federally mandated equitable sharing with private and parochial schools.
IDEA, MORE THAN BASICS TITLE VIB	Financial assistance to improve results for infants, toddlers, children and youth with disabilities ages birth through 22.	Salaries for facilitators for alternative program teachers; consulting services for program development; adaptive technology for students with specific disabilities; other necessary supplies and materials; federally mandated proportionate sharing with private schools.
IMPROVING EDUCATOR QUALITY	Financial assistance to make lasting changes in the ways teachers are recruited, prepared, licensed, and supported.	Professional development programs; stipends for data team members; federally mandated equitable sharing with private schools.
EARLY CHILDHOOD SPED	Funding for early education intervention for children with special education needs.	Paraprofessional salary to support classroom work.
FULL-DAY KINDERGARTEN	Provide funding to enhance the educational experience of children currently in full-day kindergarten classrooms	Paraprofessional salaries to support classroom work.
HIGH SCHOOL INNOVATION FUND (After School)	Funding supports the creation of community learning centers that provide academic enrichment opportunities during non-school hours for children, particularly students who attend high-poverty and low-performing schools.	After-school programs for high school students that are at-risk or otherwise not engaged in the normal school day/environment.
ACADEMIC SUPPORT SERVICES	Provides grant funds for provide targeted remediation programs for high school students scoring in level 1 or 2 on the MCAS exam.	Additional tutoring for special needs students to support MCAS testing.

The District also maintains both endowed and general scholarship funds, with an unencumbered total as of June 30, 2014 of \$321,007.93.



ASSESSMENT DETAIL

There are three primary considerations that impact the change in assessment to the member towns in any given fiscal year.

The first is the **change in net assessments to member towns**, which is a result of the total operating and capital expense budgets, less all of the revenue other than the amount of money each town pays. The following discussion will illustrate the impact on net assessment with various budgeting assumptions.

The second consideration is the **enrollment of resident students** as of October 1 of the current school year, with the associated allocation between the three towns. Any change in the percent allocation between the towns over two years can impact how assessments are allocated. Between FY15 and FY16, there will be the following change:

	FY 15	FY 16	% Change
Great Barrington	69.36%	70.19%	1.19%
Stockbridge	14.04%	14.75%	5.09%
West Stockbridge	16.60%	15.06%	-9.29%

The third consideration is any change in the **required minimum local contribution (MLC)** as determined by the Department of Elementary and Secondary Education. The Governor's budget, also known as House 1 may not be released until March 4, 2015, for FY16. Therefore, the District is using the FY15 MLC in this budget presentation. As soon as House 1 is released the new MLC will be integrated into the budget planning. At this time, we show no change between FY15 and FY16.

	FY 15	FY 16	% Change
Great Barrington	\$6,511,186	\$6,511,186	0.0%
Stockbridge	\$1,359,333	\$1,359,333	0.0%
West Stockbridge	\$1,454,156	\$1,454,156	0.0%

It is important to understand these various factors impacting the change in assessments to the member towns. The reasons for both the dollar change and the percent change between any two years is not only due to a change in the District's operating but to these other factors as well. The discrepancy between the MLC that is available when the budget is set and the final MLC can vary greatly.

As stated previously, the administration shared three alternate budgets with the Finance Subcommittee. The first budget, on the next page, is the "ALL-IN" budget, which represents a level education program with four additional items either discussed by the School Committee over the past year or recommended by the administration for discussion.

1. \$100,000 to begin funding the stabilization account, in order to plan for future substantial capital repair needs.
2. Web Communications Consultant, to assist with maintaining the District's website, at \$12,000.
3. \$50,000 additional funding for Food Service – Dry Goods, in recognition of the difficulty in providing the healthy meal options at break-even, when the average revenue for a meal is only \$2.78.

4. OPEB funding at \$10,000, in recognition of the ongoing demand to recognize the retiree health insurance liability.

BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT Operating Budget & Capital FY 16 ALL - IN Budget				
	SC Adopted 2014-2015	Proposed 2015-2016	Difference	
			Amount	%
Gross Operating Budget	\$ 23,496,876	\$ 24,742,320	\$ 1,245,444	5.30%
Less: School Choice Tuition Income	(1,510,000)	(1,375,000)		
Regular Tuition Income	(814,115)	(963,000)		
Net Operating Budget	\$ 21,172,761	\$ 22,404,320	\$ 1,231,559	5.82%
Gross Capital Budget	\$ 1,841,625	\$ 1,840,000	\$ (1,625)	-0.09%
	\$ 23,014,386	\$ 24,244,320	\$ 1,229,934	5.34%
Less:				
Chapter 70 Aid	(2,753,513)	(2,787,932)		
Chapter 71 Transportation Aid	(557,460)	(557,460)		
Medicaid Reimbursement	(65,000)	(65,000)		
Transfer from E & D	(350,000)	(350,000)		
Interest Income	(10,000)	(10,000)		
Miscellaneous Income	(35,856)	(35,856)		
Applicable Bond Premium	-	-		
MSBA Reimbursement	(1,120,934)	(1,120,934)		
	\$ (4,892,763)	\$ (4,927,182)	\$ 34,419	0.70%
Net Assessments to Member Towns	\$ 18,121,623	\$ 19,317,138	\$ 1,195,515	6.60%
Allocation of Assessments by Town	SC Adopted 2014-2015	Proposed 2015-2016	Change	
Great Barrington	\$ 12,613,163	\$ 13,525,216	\$ 912,053	7.23%
Stockbridge	2,594,152	2,833,301	239,149	9.22%
West Stockbridge	2,914,309	2,958,621	44,313	1.52%
Total	\$ 18,121,623	\$ 19,317,138	\$ 1,195,515	6.60%
Calculation of 2015-16 Assessments				
	Allocation Percent	MLC	Amount Above MLC	Total
Great Barrington	70.1932%	\$ 6,511,186	\$ 7,014,030	\$ 13,525,216
Stockbridge	14.7508%	1,359,333	1,473,968	2,833,301
West Stockbridge	15.0560%	1,454,156	1,504,465	2,958,621
Total	100.0000%	\$ 9,324,675	\$ 9,992,463	\$ 19,317,138
MLC numbers from DOE web page on 01/22/2014				

The second budget is a “LEVEL PROGRAM” budget. The additional four items discussed above were removed, the Speech Language Pathologist (SLPA) was added, since this is a mandatory service, and all other programs were maintained at their FY15 levels.

BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT				
Operating Budget & Capital				
FY 16 LEVEL PROGRAM Budget				
	<u>SC Adopted</u> <u>2014-2015</u>	<u>Proposed</u> <u>2015-2016</u>	<u>Difference</u> <u>Amount</u>	<u>%</u>
Gross Operating Budget	\$ 23,496,876	\$ 24,646,079	\$ 1,149,203	4.89%
Less: School Choice Tuition Income	(1,510,000)	(1,350,000)		
Regular Tuition Income	(814,115)	(963,000)		
Net Operating Budget	\$ 21,172,761	\$ 22,333,079	\$ 1,160,318	5.48%
Gross Capital Budget	\$ 1,841,625	\$ 1,840,000	\$ (1,625)	-0.09%
	\$ 23,014,386	\$ 24,173,079	\$ 1,158,693	5.03%
Less:				
Chapter 70 Aid	(2,753,513)	(2,787,932)		
Chapter 71 Transportation Aid	(557,460)	(557,460)		
Medicaid Reimbursement	(65,000)	(65,000)		
Transfer from E & D	(350,000)	(350,000)		
Interest Income	(10,000)	(10,000)		
Miscellaneous Income	(35,856)	(35,000)		
MSBA Reimbursement	(1,120,934)	(1,120,934)		
	\$ (4,892,763)	\$ (4,926,326)	\$ 33,563	0.69%
Net Assessments to Member Towns	\$ 18,121,623	\$ 19,246,753	\$ 1,125,130	6.21%
Allocation of Assessments by Town	SC Adopted 2014-2015	Proposed 2015-2016	Change	
Great Barrington	\$ 12,613,163	\$ 13,475,810	\$ 862,648	6.84%
Stockbridge	2,594,152	2,822,919	228,767	8.82%
West Stockbridge	2,914,309	2,948,024	33,715	1.16%
Total	\$ 18,121,623	\$ 19,246,753	\$ 1,125,130	6.21%
Calculation of 2015-16 Assessments				
	<u>Allocation</u> <u>Percent</u>	<u>MLC</u>	<u>Amount</u> <u>Above MLC</u>	<u>Total</u>
Great Barrington	70.1932%	\$ 6,511,186	\$ 6,964,624	\$ 13,475,810
Stockbridge	14.7508%	1,359,333	1,463,586	2,822,919
West Stockbridge	15.0560%	1,454,156	1,493,868	2,948,024
Total	100.0000%	\$ 9,324,675	\$ 9,922,078	\$ 19,246,753

The third budget is the “FINANCE SUB-COMMITTEE RECOMMENDED” budget. After reviewing budgets one and two, and their associated assessment impacts, the sub-committee request that the administration make \$250,000 in cuts and attempt to bring the assessment impact down to 5%, which was accomplished.

BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT Operating Budget & Capital FY 16 Budget Preliminary February 12, 2015 SC FINANCE SUB-COMMITTEE RECOMMENDED 1/13/15				
	SC Adopted 2014-2015	Proposed 2015-2016	Difference Amount %	
Gross Operating Budget	\$ 23,496,876	\$ 24,361,810	\$ 864,934	3.68%
Less: School Choice Tuition Income	(1,510,000)	(1,350,000)		
Regular Tuition Income	(814,115)	(963,000)		
Net Operating Budget	\$ 21,172,761	\$ 22,048,810	\$ 876,049	4.14%
Gross Capital Budget	\$ 1,841,625	\$ 1,840,000	\$ (1,625)	-0.09%
	\$ 23,014,386	\$ 23,888,810	\$ 874,424	3.80%
Less:				
Chapter 70 Aid	(2,753,513)	(2,787,932)		
Chapter 71 Transportation Aid	(557,460)	(557,460)		
Medicaid Reimbursement	(65,000)	(65,000)		
Transfer from E & D	(350,000)	(350,000)		
Interest Income	(10,000)	(10,000)		
Miscellaneous Income	(35,856)	(35,000)		
MSBA Reimbursement	(1,120,934)	(1,120,934)		
	\$ (4,892,763)	\$ (4,926,326)	\$ 33,563	0.69%
Net Assessments to Member Towns	\$ 18,121,623	\$ 18,962,484	\$ 840,861	4.64%
Allocation of Assessments by Town	SC Adopted 2014-2015	Proposed 2015-2016	Change	
Great Barrington	\$ 12,613,163	\$ 13,276,273	\$ 663,110	5.26%
Stockbridge	2,594,152	2,780,987	186,835	7.20%
West Stockbridge	2,914,309	2,905,225	(9,084)	-0.31%
Total	\$ 18,121,623	\$ 18,962,484	\$ 840,861	4.64%
Calculation of 2015-16 Assessments				
	Allocation Percent	using FY15 until House 1 MLC	Amount Above MLC	Total
Great Barrington	70.1932%	\$ 6,511,186	\$ 6,765,087	\$ 13,276,273
Stockbridge	14.7508%	1,359,333	1,421,654	2,780,987
West Stockbridge	15.0560%	1,454,156	1,451,069	2,905,225
Total	100.0000%	\$ 9,324,675	\$ 9,637,809	\$ 18,962,484
MLC numbers from DOE web page on 01/22/2014				

BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT

Operating Budget

FY 16 Budget Preliminary February 12, 2015

SC FINANCE SUB-COMMITTEE RECOMMENDED 1/13/15

	<u>SC Adopted</u> <u>2014-2015</u>	<u>Proposed</u> <u>2015-2016</u>	<u>Difference</u> <u>Amount</u>	<u>%</u>
Gross Operating Budget	\$ 23,496,876	\$ 24,361,810	\$ 864,934	3.68%
Less:				
School Choice Tuition Income	(1,510,000)	(1,350,000)		
Regular Tuition Income	(814,115)	(963,000)		
Gross Operating Budget	\$ 21,172,761	\$ 22,048,810		
Less:				
Chapter 70 Aid	(2,753,513)	(2,787,932)		
Chapter 71 Transportation Aid	(557,460)	(557,460)		
Medicaid Reimbursement	(65,000)	(65,000)		
Transfer from E & D	(350,000)	(350,000)		
Interest Income	(10,000)	(10,000)		
Miscellaneous Income	(35,856)	(35,000)		
	<u>\$ (3,771,829)</u>	<u>\$ (3,805,392)</u>		
Net Assessments to Member Towns				
	\$ 17,400,932	\$ 18,243,418	\$ 842,486	4.84%

<i>Revised 2/10/15</i>				
<u>Allocation of Assessments by Town</u>	<u>SC Adopted</u> <u>2014-2015</u>	<u>Proposed</u> <u>2015-2016</u>	<u>Change</u>	
Great Barrington	\$ 12,113,257	\$ 12,771,537	\$ 658,280	5.43%
Stockbridge	2,492,989	2,674,919	181,930	7.30%
West Stockbridge	2,794,685	2,796,962	2,277	0.08%
Total	<u>\$ 17,400,931</u>	<u>\$ 18,243,418</u>	<u>\$ 842,487</u>	4.84%

Calculation of 2015-16 Assessments

	<u>Allocation</u> <u>Percent</u>	<u>MLC</u>	<u>Amount</u> <u>Above MLC</u>	<u>Total</u>
Great Barrington	70.1932%	\$ 6,511,186	\$ 6,260,351	\$ 12,771,537
Stockbridge	14.7508%	\$ 1,359,333	1,315,586	2,674,919
West Stockbridge	15.0560%	\$ 1,454,156	1,342,806	2,796,962
Total	100.0000%	<u>\$ 9,324,675</u>	<u>\$ 8,918,743</u>	<u>\$ 18,243,418</u>

MLC numbers from DOE web page on 01/22/2014

**BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT
CAPITAL BUDGET**

FY 16 Budget Preliminary February 12, 2015

SC FINANCE SUB-COMMITTEE RECOMMENDED 1/13/15

	<u>SC Adopted 2014-2015</u>	<u>Proposed 2015-2016</u>	<u>Difference Amount</u>	
Gross Capital Budget	\$ 1,831,625	\$ 1,815,000	\$ (16,625)	-0.91%
New Borrowing	\$ 10,000	\$ 25,000		
Stabilization	\$ -	\$ -		
	\$ 1,841,625	\$ 1,840,000		

Less:

Applicable Bond Premium

MSBA Reimbursement (1,120,934) (1,120,934)

Net Assessments to Member Towns

\$ 720,691	\$ 719,066	\$ (1,625)	-0.23%
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Revised 2/10/15

<u>Allocation of Assessments by Town</u>	<u>SC Adopted 2014-2015</u>	<u>Preliminary 2015-2016</u>	<u>Change</u>	
Great Barrington	\$ 499,905	\$ 504,735	\$ 4,830	0.97%
Stockbridge	101,163	106,068	4,905	4.85%
West Stockbridge	119,623	108,263	(11,360)	-9.50%
Total	\$ 720,691	\$ 719,066	\$ (1,625)	

Calculation of 2015-16 Assessments

	<u>Allocation Percent</u>	<u>Capital Assessment</u>	<u>Total</u>
Great Barrington	70.1932%	504,735	\$ 504,735
Stockbridge	14.7508%	106,068	106,068
West Stockbridge	15.0560%	108,263	108,263
Total	100.0000%	\$ 719,066	\$ 719,066



BUDGET DETAIL

Budget Changes for FY16

CUTS FROM INITIAL “ALL-IN” Budget January 13, 2015

1. Food Service – Dry Goods	\$ 50,000
2. Stabilization	\$100,000
3. OPEB	\$ 10,000
4. E-communications consultant	\$ 12,500

CUTS FROM FY 15

Personnel

1. ES Early Kindergarten – net change	(\$ 61,568)
2. ES Paraprofessional	(\$ 16,636)
3. ES Grade Four (Class # decrease)	(\$ 48,875)
4. MS Computer Technology	(\$ 62,513)
5. Stipends – MS	(\$ 7,050)
6. Activity Advisors – MS	(\$ 8,000)
7. HS Art	(\$ 76,979)
8. HS Math – reduce from .8 to .5 FTE	(\$ 13,620)
9. HS Paraprofessional	(\$ 16,636)

Additions/Changes from FY 15 Budget

Personnel

1. Speech Language Pathologist Asst. added	\$ 32,000
2. MS SPED Teachers*	\$ 3,372
3. SPED Summer Program	\$ 13,000 (reflects actual cost)

MANDATORY or OTHERWISE CONTRACTED

Contracted Services

1. Transportation	\$ 114,587
a. 1.38% CPI Change	
b. SPED out-of-district and summer increase	
2. Health & Dental Insurance	\$402,165
3. All other insurances/tax	\$ 13,963

Utilities

1. Gas/Oil	\$ 4,348
2. Electricity	\$ 61,975

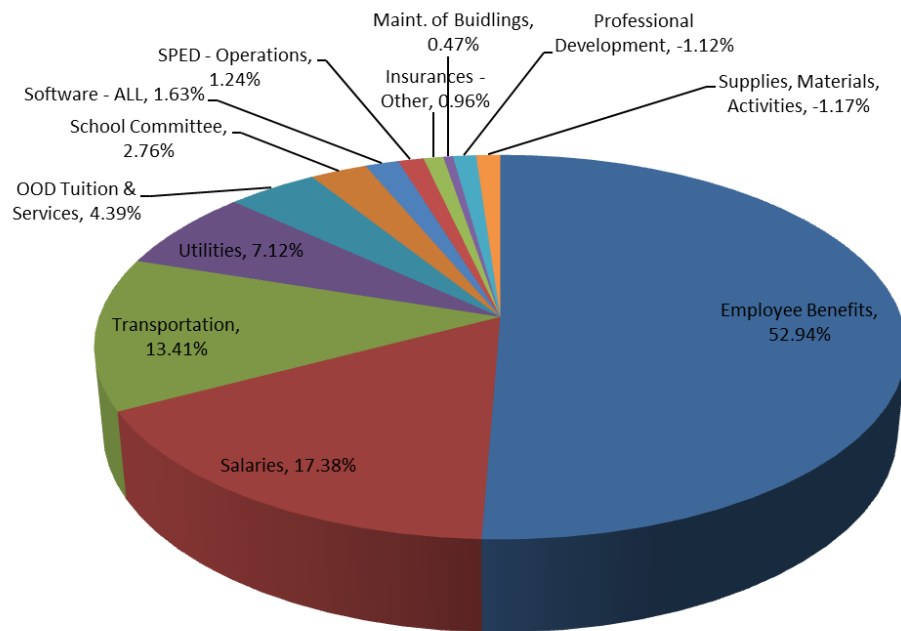
SPED

1. Prof. Services & Fees	\$ 18,997
2. Tuition – Public & Private Schools (net)	\$ 18,543

OTHER CHANGES (over \$2,500 that are non-salary or not off-set by reductions)

1. School Committee – Dues/Conferences/Travel	\$ 3,564	(actual costs)
2. School Committee – Policy/strategic Planning	\$20,000	
3. Software – DW	\$ 4,900	
4. SPED – New Equipment	\$ 3,000	(for student needs)
5. SPED – Staff Development	\$ 3,700	(for DW SPED staff PD)
6. BC Retirement	\$ 40,824	

TOTAL CHANGE OVERVIEW



LINE ITEM DETAIL

Account Description	FY14 BUDGET	FY14 ACTUAL	FY15 BUDGET	FY16 PROPOSED	\$CHANGE	% \$CHANGE
10000 . 1110 . 5 . 411 . 64 . 31 . 04 . 2 LEGAL - SPECIAL NEEDS	\$15,000.00	\$12,381.47	\$15,000.00	\$15,000.00	\$0.00	0.00%
10000 . 1110 . 5 . 411 . 99 . 31 . 04 . 0 LEGAL	\$25,000.00	\$17,737.14	\$25,000.00	\$25,000.00	\$0.00	0.00%
10000 . 1110 . 5 . 500 . 99 . 31 . 05 . 0 SUPPLIES - GENERAL	\$1,800.00	\$3,148.38	\$1,800.00	\$1,800.00	\$0.00	0.00%
10000 . 1110 . 5 . 692 . 99 . 31 . 04 . 0 DUES/CONFERENCES/TRAVEL	\$5,000.00	\$5,249.00	\$5,000.00	\$8,564.00	\$3,564.00	71.28%
10000 . 1110 . 5 . 693 . 99 . 31 . 04 . 0 POLICY - STRATEGIC PLANNING	\$5,000.00	\$5,000.00	\$5,000.00	\$25,000.00	\$20,000.00	400.00%
10000 . 1110 . 5 . 694 . 99 . 31 . 05 . 0 MISC FEES - MEMORIALS, HONOR	\$750.00	\$485.00	\$750.00	\$750.00	\$0.00	0.00%
10000 . 1110 . 5 . 696 . 99 . 31 . 05 . 0 TRAVEL - IN DISTRICT	\$350.00	\$0.00	\$350.00	\$350.00	\$0.00	0.00%
l by Location 31	\$52,900.00	\$44,000.99	\$52,900.00	\$76,464.00	\$23,564.00	44.54%
10000 . 1110 . 5 . 210 . 99 . 41 . 03 . 0 RECORDER	\$5,655.00	\$7,597.34	\$6,500.00	\$6,500.00	\$0.00	0.00%
10000 . 1110 . 5 . 444 . 99 . 41 . 04 . 0 PROF. SERVICES & FEES - SC	\$0.00	\$3,627.59	\$0.00	\$0.00	\$0.00	*
10000 . 1110 . 5 . 500 . 99 . 41 . 05 . 0 SUPPLIES - SC	\$0.00	\$4,382.03	\$0.00	\$0.00	\$0.00	*
l by Location 41	\$5,655.00	\$15,606.96	\$6,500.00	\$6,500.00	\$0.00	0.00%
by Function 1110	\$58,555.00	\$59,607.95	\$59,400.00	\$82,964.00	\$23,564.00	39.67%
10000 . 1210 . 5 . 101 . 99 . 31 . 01 . 0 SALARY - SUPERINTENDENT	\$136,591.00	\$142,689.00	\$140,689.00	\$140,689.00	\$0.00	0.00%
10000 . 1210 . 5 . 210 . 99 . 31 . 02 . 0 SALARY - SECRETARIAL	\$52,728.00	\$55,166.62	\$55,048.00	\$58,390.00	\$3,342.00	6.07%
10000 . 1210 . 5 . 500 . 99 . 31 . 05 . 0 SUPPLIES - SUPERINTENDENT	\$2,000.00	\$782.97	\$2,000.00	\$2,000.00	\$0.00	0.00%
10000 . 1210 . 5 . 692 . 99 . 31 . 04 . 0 PROF DEVELOP - SUPERINTENDENT	\$7,500.00	\$5,896.97	\$7,500.00	\$7,500.00	\$0.00	0.00%
l by Location 31	\$198,819.00	\$204,535.56	\$205,237.00	\$208,579.00	\$3,342.00	1.63%
by Function 1210	\$198,819.00	\$204,535.56	\$205,237.00	\$208,579.00	\$3,342.00	1.63%
10000 . 1230 . 5 . 694 . 89 . 00 . 04 . 0 MISC. FEES	\$1.00	\$5.00	\$1.00	\$1.00	\$0.00	0.00%
l by Location 00	\$1.00	\$5.00	\$1.00	\$1.00	\$0.00	0.00%
10000 . 1230 . 5 . 694 . 00 . 21 . 06 . 0 ARCHIVING FEES	\$1,250.00	\$0.00	\$1,250.00	\$1,250.00	\$0.00	0.00%
l by Location 21	\$1,250.00	\$0.00	\$1,250.00	\$1,250.00	\$0.00	0.00%
10000 . 1230 . 5 . 501 . 89 . 41 . 00 . 0 VIRTUAL HIGH SCHOOL	\$4,950.00	\$4,700.00	\$4,950.00	\$7,100.00	\$2,150.00	43.43%
l by Location 41	\$4,950.00	\$4,700.00	\$4,950.00	\$7,100.00	\$2,150.00	43.43%
by Function 1230	\$6,201.00	\$4,705.00	\$6,201.00	\$8,351.00	\$2,150.00	34.67%
10000 . 1410 . 5 . 101 . 99 . 31 . 01 . 0 SALARY - BUSINESS ADMINISTRATOR	\$99,978.00	\$106,377.00	\$103,977.00	\$110,309.00	\$6,332.00	6.09%
10000 . 1410 . 5 . 103 . 99 . 31 . 01 . 0 SALARY - DIRECTOR OF OPERATIONS	\$88,868.00	\$94,823.00	\$92,423.00	\$98,052.00	\$5,629.00	6.09%
10000 . 1410 . 5 . 210 . 99 . 31 . 02 . 0 SALARY - SECRETARIAL	\$128,076.00	\$133,005.62	\$132,368.00	\$140,607.00	\$8,239.00	6.22%
10000 . 1410 . 5 . 443 . 99 . 31 . 04 . 0 COPIER MAINTENANCE - ADMIN	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10000 . 1410 . 5 . 444 . 99 . 31 . 04 . 0 PROF SERVICES & FEES - ADMIN	\$57,500.00	\$48,124.72	\$57,500.00	\$57,500.00	\$0.00	0.00%
10000 . 1410 . 5 . 445 . 99 . 31 . 04 . 0 RENTS AND LEASES - ADMIN	\$19,000.00	\$17,557.90	\$13,992.00	\$13,992.00	\$0.00	0.00%
10000 . 1410 . 5 . 500 . 99 . 31 . 05 . 0 SUPPLIES - ADMIN	\$23,000.00	\$26,593.40	\$24,000.00	\$24,000.00	\$0.00	0.00%
10000 . 1410 . 5 . 692 . 99 . 31 . 04 . 0 PROF DEVELOP	\$7,000.00	\$5,249.88	\$7,000.00	\$7,000.00	\$0.00	0.00%
10000 . 1410 . 5 . 695 . 99 . 31 . 04 . 0 TRAVEL - OUT OF DISTRICT	\$1,500.00	\$2,394.12	\$2,200.00	\$2,200.00	\$0.00	0.00%
10000 . 1410 . 5 . 698 . 99 . 31 . 04 . 0 PRINTING & COPYING - ADMIN	\$0.00	\$0.00	\$9,228.00	\$9,228.00	\$0.00	0.00%
l by Location 31	\$424,922.00	\$434,125.64	\$443,688.00	\$463,888.00	\$20,200.00	4.55%
10000 . 1410 . 5 . 697 . 99 . 41 . 04 . 0 LEGAL/BID ADVERTISING	\$2,500.00	\$3,281.81	\$2,500.00	\$2,500.00	\$0.00	0.00%
l by Location 41	\$2,500.00	\$3,281.81	\$2,500.00	\$2,500.00	\$0.00	0.00%
by Function 1410	\$427,422.00	\$437,407.45	\$446,188.00	\$466,388.00	\$20,200.00	4.53%
10000 . 1420 . 5 . 697 . 99 . 41 . 04 . 0 RECRUITING & ADVERTISING	\$30,000.00	\$28,986.91	\$30,000.00	\$30,000.00	\$0.00	0.00%
l by Location 41	\$30,000.00	\$28,986.91	\$30,000.00	\$30,000.00	\$0.00	0.00%
by Function 1420	\$30,000.00	\$28,986.91	\$30,000.00	\$30,000.00	\$0.00	0.00%
10000 . 1435 . 5 . 411 . 64 . 31 . 06 . 2 LEGAL - SETTLEMENT - SPED	\$65,000.00	\$16,436.50	\$65,000.00	\$65,000.00	\$0.00	0.00%
l by Location 31	\$65,000.00	\$16,436.50	\$65,000.00	\$65,000.00	\$0.00	0.00%
by Function 1435	\$65,000.00	\$16,436.50	\$65,000.00	\$65,000.00	\$0.00	0.00%
10000 . 1450 . 5 . 225 . 00 . 41 . 03 . 0 WEBMASTERS	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00%
10000 . 1450 . 5 . 225 . 37 . 41 . 02 . 0 SALARY - TECH SUPERVISOR	\$65,000.00	\$67,600.00	\$67,600.00	\$65,000.00	-\$2,600.00	-3.85%
10000 . 1450 . 5 . 226 . 37 . 41 . 02 . 0 SALARY - TECHNICAL SUPPORT	\$95,098.00	\$94,355.88	\$96,778.00	\$102,333.00	\$5,555.00	5.74%
10000 . 1450 . 5 . 227 . 37 . 41 . 02 . 0 SALARY - INTERN	\$3,100.00	\$0.00	\$3,200.00	\$3,200.00	\$0.00	0.00%
10000 . 1450 . 5 . 444 . 37 . 41 . 04 . 0 PROF SERVICES & FEES - TECH	\$12,500.00	\$19,347.88	\$15,000.00	\$15,000.00	\$0.00	0.00%

Account Description	FY14 BUDGET	FY14 ACTUAL	FY15 BUDGET	FY16 PROPOSED	\$CHANGE	% \$CHANGE
10000 . 1450 . 5 . 500 . 37 . 41 . 05 . 0 TECH SUPPLIES - DW	\$23,000.00	\$43,898.62	\$20,000.00	\$20,000.00	\$0.00	0.00%
10000 . 1450 . 5 . 501 . 37 . 41 . 05 . 0 SOFTWARE - DW	\$104,700.00	\$104,413.74	\$126,100.00	\$131,000.00	\$4,900.00	3.89%
10000 . 1450 . 5 . 692 . 37 . 41 . 04 . 0 PROF DEVELOP - DW	\$5,000.00	\$148.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
10000 . 1450 . 5 . 696 . 37 . 41 . 05 . 0 TRAVEL - IN DISTRICT	\$600.00	\$452.48	\$600.00	\$600.00	\$0.00	0.00%
by Location 41	\$311,998.00	\$333,216.60	\$337,278.00	\$345,133.00	\$7,855.00	2.33%
by Function 1450	\$311,998.00	\$333,216.60	\$337,278.00	\$345,133.00	\$7,855.00	2.33%
10000 . 2110 . 5 . 101 . 99 . 31 . 01 . 1 SALARY - DIRECTOR OF LEARNING AND TEACHING	\$78,319.00	\$89,412.00	\$87,972.00	\$77,250.00	-\$10,722.00	-12.19%
10000 . 2110 . 5 . 444 . 99 . 31 . 04 . 1 PROF SERVICES & FEES - DOLT	\$1,500.00	\$250.00	\$1,500.00	\$1,000.00	-\$500.00	-33.33%
10000 . 2110 . 5 . 500 . 99 . 31 . 05 . 1 SUPPLIES - CURRICULUM	\$485.00	\$1,062.73	\$1,000.00	\$1,000.00	\$0.00	0.00%
10000 . 2110 . 5 . 692 . 99 . 31 . 04 . 0 DUES/CONFERENCES/TRAVEL	\$800.00	\$600.34	\$800.00	\$800.00	\$0.00	0.00%
10000 . 2110 . 5 . 695 . 99 . 31 . 04 . 1 TRAVEL - OUT OF DISTRICT	\$500.00	\$202.46	\$1,000.00	\$500.00	-\$500.00	-50.00%
by Location 31	\$81,604.00	\$91,527.53	\$92,272.00	\$80,550.00	-\$11,722.00	-12.70%
by Function 2110	\$81,604.00	\$91,527.53	\$92,272.00	\$80,550.00	-\$11,722.00	-12.70%
10000 . 2111 . 5 . 101 . 64 . 31 . 01 . 2 SALARY - SPED DIRECTOR	\$85,779.00	\$99,437.61	\$89,210.00	\$92,700.00	\$3,490.00	3.91%
10000 . 2111 . 5 . 210 . 64 . 31 . 02 . 2 SALARY - SECRETARIAL	\$32,351.00	\$33,350.00	\$32,475.00	\$26,517.00	-\$5,958.00	-18.35%
10000 . 2111 . 5 . 215 . 64 . 31 . 03 . 2 SALARY - SUMMER PROGRAM	\$0.00	\$35,744.16	\$24,000.00	\$37,000.00	\$13,000.00	54.17%
10000 . 2111 . 5 . 442 . 64 . 31 . 04 . 2 EQUIP MAINT - SPED	\$500.00	\$100.00	\$500.00	\$500.00	\$0.00	0.00%
10000 . 2111 . 5 . 444 . 64 . 31 . 04 . 2 PROF SERVICES & FEES - SPED	\$115,000.00	\$361,663.31	\$156,003.00	\$175,000.00	\$18,997.00	12.18%
10000 . 2111 . 5 . 500 . 64 . 31 . 05 . 2 SUPPLIES - SPED	\$5,000.00	\$7,285.51	\$5,000.00	\$7,500.00	\$2,500.00	50.00%
10000 . 2111 . 5 . 502 . 64 . 31 . 05 . 2 SUPPLIES - TECH - SPED	\$5,000.00	\$6,809.22	\$5,000.00	\$5,150.00	\$150.00	3.00%
10000 . 2111 . 5 . 555 . 00 . 41 . 05 . 2 EQUIPMENT - NEW	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	*
10000 . 2111 . 5 . 692 . 64 . 31 . 04 . 2 STAFF DEVELOPMENT - SPED	\$2,500.00	\$3,011.98	\$2,500.00	\$6,200.00	\$3,700.00	148.00%
10000 . 2111 . 5 . 695 . 64 . 31 . 04 . 2 TRAVEL - OUT OF DISTRICT	\$1,500.00	\$1,960.39	\$1,500.00	\$2,000.00	\$500.00	33.33%
10000 . 2111 . 5 . 696 . 64 . 31 . 05 . 2 TRAVEL - IN DISTRICT	\$600.00	\$0.00	\$600.00	\$1,500.00	\$900.00	150.00%
by Location 31	\$248,230.00	\$549,362.18	\$316,788.00	\$357,067.00	\$40,279.00	12.71%
by Function 2111	\$248,230.00	\$549,362.18	\$316,788.00	\$357,067.00	\$40,279.00	12.71%
10000 . 2210 . 5 . 102 . 99 . 14 . 01 . 0 SALARY - PRINCIPAL	\$90,177.00	\$95,224.00	\$93,784.00	\$97,850.00	\$4,066.00	4.34%
10000 . 2210 . 5 . 103 . 99 . 14 . 01 . 0 SALARY - ASSISTANT PRINCIPAL	\$75,820.00	\$80,293.00	\$78,853.00	\$90,640.00	\$11,787.00	14.95%
10000 . 2210 . 5 . 210 . 99 . 14 . 02 . 0 SALARY - SECRETARIAL	\$54,462.00	\$62,939.27	\$54,575.00	\$63,358.00	\$8,783.00	16.09%
10000 . 2210 . 5 . 443 . 99 . 14 . 04 . 0 COPIER MAINTENANCE - ES	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10000 . 2210 . 5 . 445 . 99 . 14 . 04 . 0 RENTS AND LEASES - ES	\$19,000.00	\$16,160.58	\$9,720.00	\$9,720.00	\$0.00	0.00%
10000 . 2210 . 5 . 698 . 99 . # . 04 . 0 PRINTING & COPYING - ES	\$0.00	\$0.00	\$16,643.00	\$16,643.00	\$0.00	0.00%
10000 . 2210 . 5 . 500 . 99 . 14 . 05 . 0 SUPPLIES - PRINCIPAL - ES	\$9,000.00	\$7,328.70	\$9,000.00	\$8,400.00	-\$600.00	-6.67%
10000 . 2210 . 5 . 692 . 99 . 14 . 04 . 0 STAFF DEVELOPMENT	\$500.00	\$508.00	\$500.00	\$500.00	\$0.00	0.00%
10000 . 2210 . 5 . 695 . 99 . 14 . 04 . 0 TRAVEL - OUT OF DISTRICT	\$500.00	\$1,065.11	\$750.00	\$750.00	\$0.00	0.00%
by Location 14	\$249,459.00	\$263,518.66	\$264,825.00	\$288,861.00	\$24,036.00	9.08%
10000 . 2210 . 5 . 102 . 99 . 20 . 01 . 0 SALARY - PRINCIPAL	\$92,700.00	\$96,408.00	\$96,408.00	\$102,279.00	\$5,871.00	6.09%
10000 . 2210 . 5 . 103 . 99 . 20 . 01 . 0 SALARY - ASSISTANT PRINCIPAL	\$89,458.00	\$96,636.00	\$93,036.00	\$98,702.00	\$5,666.00	6.09%
10000 . 2210 . 5 . 210 . 99 . 20 . 02 . 0 SALARY - SECRETARIAL	\$69,830.00	\$49,619.46	\$45,505.00	\$48,507.00	\$3,002.00	6.60%
10000 . 2210 . 5 . 443 . 99 . 20 . 04 . 0 COPIER MAINTENANCE - MS	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10000 . 2210 . 5 . 445 . 99 . 20 . 04 . 0 RENTS AND LEASES - MS	\$19,000.00	\$14,221.10	\$10,056.00	\$10,056.00	\$0.00	0.00%
10000 . 2210 . 5 . 698 . 99 . 20 . 04 . 0 PRINTING & COPYING - MS	\$0.00	\$0.00	\$16,368.00	\$16,368.00	\$0.00	0.00%
10000 . 2210 . 5 . 500 . 99 . 20 . 05 . 0 SUPPLIES - PRINCIPAL - MS	\$3,600.00	\$468.05	\$3,600.00	\$3,600.00	\$0.00	0.00%
10000 . 2210 . 5 . 695 . 99 . 20 . 04 . 0 TRAVEL - OUT OF DISTRICT	\$500.00	\$1,082.41	\$500.00	\$1,500.00	\$1,000.00	200.00%
by Location 20	\$275,088.00	\$258,435.02	\$266,473.00	\$282,012.00	\$15,539.00	5.83%
10000 . 2210 . 5 . 102 . 99 . 21 . 01 . 0 SALARY - PRINCIPAL	\$110,444.00	\$123,012.00	\$114,862.00	\$121,857.00	\$6,995.00	6.09%
10000 . 2210 . 5 . 103 . 99 . 21 . 01 . 0 SALARY - ASSISTANT PRINCIPAL	\$91,303.00	\$99,755.00	\$94,955.00	\$100,738.00	\$5,783.00	6.09%
10000 . 2210 . 5 . 210 . 99 . 21 . 02 . 0 SALARY - SECRETARIAL	\$86,620.00	\$90,190.89	\$86,952.00	\$73,209.00	-\$13,743.00	-15.81%
10000 . 2210 . 5 . 444 . 99 . 21 . 4 . 2 PROF. SERVICES & FEES - HS - SPED	\$0.00	\$2,364.00	\$0.00	\$0.00	\$0.00	*
10000 . 2210 . 5 . 443 . 99 . 21 . 04 . 0 COPIER MAINTENANCE - HS	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10000 . 2210 . 5 . 445 . 99 . 21 . 04 . 0 RENTS AND LEASES - HS	\$25,000.00	\$25,517.80	\$10,716.00	\$10,716.00	\$0.00	0.00%
10000 . 2210 . 5 . 698 . 99 . 21 . 04 . 0 PRINTING & COPYING - HS	\$0.00	\$0.00	\$24,712.00	\$24,712.00	\$0.00	0.00%

Account Description	FY14 BUDGET	FY14 ACTUAL	FY15 BUDGET	FY16 PROPOSED	\$CHANGE	% \$CHANGE
10000 . 2210 . 5 . 500 . 99 . 21 . 05 . 0 SUPPLIES - PRINCIPAL - HS	\$4,850.00	\$877.14	\$4,850.00	\$4,850.00	\$0.00	0.00%
10000 . 2210 . 5 . 694 . 99 . 21 . 04 . 0 GRADUATION EXPENSES	\$14,000.00	\$14,862.57	\$14,000.00	\$14,000.00	\$0.00	0.00%
10000 . 2210 . 5 . 695 . 99 . 21 . 04 . 0 TRAVEL - OUT OF DISTRICT	\$600.00	\$550.65	\$600.00	\$600.00	\$0.00	0.00%
l by Location 21	\$332,817.00	\$357,130.05	\$352,647.00	\$351,682.00	-\$965.00	-0.27%
by Function 2210	\$857,364.00	\$879,083.73	\$883,945.00	\$922,555.00	\$38,610.00	4.37%
10000 . 2250 . 5 . 502 . 37 . 14 . 05 . 0 HARDWARE - ES	\$7,500.00	\$7,465.57	\$7,500.00	\$7,500.00	\$0.00	0.00%
l by Location 21	\$7,500.00	\$7,465.57	\$7,500.00	\$7,500.00	\$0.00	0.00%
10000 . 2250 . 5 . 501 . 37 . 20 . 05 . 0 SOFTWARE - MS	\$0.00	\$0.00	\$0.00	\$9,000.00	\$9,000.00	*
10000 . 2250 . 5 . 502 . 37 . 20 . 05 . 0 HARDWARE - MS	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$0.00	0.00%
l by Location 21	\$7,500.00	\$7,500.00	\$7,500.00	\$16,500.00	\$9,000.00	120.00%
10000 . 2250 . 5 . 501 . 37 . 21 . 05 . 0 SOFTWARE - HS	\$0.00	\$0.00	\$6,100.00	\$6,100.00	\$0.00	0.00%
10000 . 2250 . 5 . 502 . 37 . 21 . 05 . 0 HARDWARE - HS	\$16,000.00	\$16,972.52	\$16,000.00	\$16,000.00	\$0.00	0.00%
l by Location 21	\$16,000.00	\$16,972.52	\$22,100.00	\$22,100.00	\$0.00	0.00%
10000 . 2250 . 5 . 215 . 84 . 41 . 03 . 0 SALARY - AV TECHNICIAN	\$55,370.00	\$57,253.00	\$57,253.00	\$61,032.00	\$3,779.00	6.60%
10000 . 2250 . 5 . 502 . 37 . 41 . 05 . 0 HARDWARE - DW	\$19,000.00	\$19,000.00	\$19,000.00	\$19,000.00	\$0.00	0.00%
l by Location 41	\$74,370.00	\$76,253.00	\$76,253.00	\$80,032.00	\$3,779.00	4.96%
by Function 2250	\$105,370.00	\$108,191.09	\$113,353.00	\$126,132.00	\$12,779.00	11.27%
10000 . 2305 . 5 . 107 . 01 . 14 . 01 . 1 SALARY - EARLY KINDERGARTEN	\$82,670.00	\$82,669.99	\$82,670.00	\$0.00	-\$82,670.00	-100.00%
10000 . 2305 . 5 . 107 . 02 . 14 . 01 . 1 SALARY - KINDERGARTEN	\$264,637.00	\$269,575.00	\$263,290.00	\$298,018.00	\$34,728.00	13.19%
10000 . 2305 . 5 . 107 . 04 . 14 . 01 . 1 SALARY - GRADE ONE	\$255,130.00	\$264,025.78	\$254,353.00	\$271,668.00	\$17,315.00	6.81%
10000 . 2305 . 5 . 107 . 05 . 14 . 01 . 1 SALARY - GRADE TWO	\$300,523.00	\$252,971.00	\$239,763.00	\$302,040.00	\$30,277.00	12.63%
10000 . 2305 . 5 . 107 . 10 . 14 . 01 . 1 SALARY - GRADE THREE	\$324,902.00	\$309,228.71	\$269,582.00	\$271,744.00	\$2,162.00	0.80%
10000 . 2305 . 5 . 107 . 13 . 14 . 01 . 1 SALARY - GRADE FOUR	\$260,855.00	\$301,277.00	\$301,277.00	\$286,034.00	-\$15,243.00	-5.06%
10000 . 2305 . 5 . 107 . 22 . 14 . 01 . 1 SALARY - ART	\$62,115.00	\$62,115.00	\$62,115.00	\$75,425.00	\$13,310.00	21.43%
10000 . 2305 . 5 . 107 . 36 . 14 . 01 . 1 SALARY - COMPUTER INSTRUCTION	\$25,225.00	\$25,361.62	\$25,225.00	\$25,668.00	\$443.00	1.76%
10000 . 2305 . 5 . 107 . 46 . 14 . 01 . 1 SALARY - MUSIC	\$83,020.00	\$83,020.20	\$83,020.00	\$88,832.00	\$5,812.00	7.00%
10000 . 2305 . 5 . 107 . 49 . 14 . 01 . 1 SALARY - PHYSICAL EDUCATION	\$113,486.00	\$85,345.59	\$84,778.00	\$105,024.00	\$20,246.00	23.88%
10000 . 2305 . 5 . 107 . 65 . 14 . 01 . 2 SALARY - PRE-KINDERGARTEN	\$83,665.00	\$85,710.30	\$86,165.00	\$87,215.00	\$1,050.00	1.22%
10000 . 2305 . 5 . 150 . 99 . 14 . 01 . 0 SALARY - LONG TERM SUBS- ES	\$12,000.00	\$33,456.97	\$12,000.00	\$12,000.00	\$0.00	0.00%
10000 . 2305 . 5 . 225 . 99 . 14 . 01 . 0 SALARY - STIPENDS - ES	\$10,590.00	\$12,180.00	\$14,000.00	\$15,000.00	\$1,000.00	7.14%
l by Location 14	\$1,913,893.00	\$1,866,937.16	\$1,778,238.00	\$1,806,668.00	\$28,430.00	1.60%
10000 . 2305 . 5 . 107 . 22 . 20 . 01 . 1 SALARY - ART	\$56,743.00	\$61,312.00	\$56,743.00	\$61,383.00	\$4,640.00	8.18%
10000 . 2305 . 5 . 107 . 28 . 20 . 01 . 1 SALARY - ENGLISH	\$211,532.00	\$211,532.00	\$211,532.00	\$228,723.00	\$17,191.00	8.13%
10000 . 2305 . 5 . 107 . 31 . 20 . 01 . 1 SALARY - FOREIGN LANGUAGE	\$155,301.00	\$155,301.00	\$155,301.00	\$161,892.00	\$6,591.00	4.24%
10000 . 2305 . 5 . 107 . 36 . 20 . 01 . 1 SALARY - COMPUTER INSTRUCTION	\$72,164.00	\$72,164.00	\$72,164.00	\$0.00	-\$72,164.00	-100.00%
10000 . 2305 . 5 . 107 . 43 . 20 . 01 . 1 SALARY - MATHEMATICS	\$313,818.00	\$314,258.99	\$318,818.00	\$325,478.00	\$6,660.00	2.09%
10000 . 2305 . 5 . 107 . 46 . 20 . 01 . 1 SALARY - MUSIC	\$138,533.00	\$138,408.78	\$138,533.00	\$145,304.00	\$6,771.00	4.89%
10000 . 2305 . 5 . 107 . 49 . 20 . 01 . 1 SALARY - PHYSICAL EDUCATION	\$204,444.00	\$204,444.00	\$204,444.00	\$217,549.00	\$13,105.00	6.41%
10000 . 2305 . 5 . 107 . 55 . 20 . 01 . 1 SALARY - SCIENCE	\$296,290.00	\$296,050.00	\$296,290.00	\$251,256.00	-\$45,034.00	-15.20%
10000 . 2305 . 5 . 107 . 58 . 20 . 01 . 1 SALARY - SOCIAL STUDIES	\$276,148.00	\$282,411.00	\$282,411.00	\$273,616.00	-\$8,795.00	-3.11%
10000 . 2305 . 5 . 150 . 99 . 20 . 01 . 0 SALARY - LONG TERM SUBS - MS	\$35,000.00	\$0.00	\$35,000.00	\$35,000.00	\$0.00	0.00%
10000 . 2305 . 5 . 225 . 99 . 20 . 01 . 0 SALARY - STIPENDS - MS	\$15,330.00	\$15,357.50	\$20,550.00	\$13,500.00	-\$7,050.00	-34.31%
l by Location 20	\$1,775,303.00	\$1,756,239.27	\$1,791,786.00	\$1,713,701.00	-\$78,085.00	-4.36%
10000 . 2305 . 5 . 107 . 22 . 21 . 01 . 1 SALARY - ART	\$221,625.00	\$221,243.26	\$221,625.00	\$160,012.00	-\$61,613.00	-27.80%
10000 . 2305 . 5 . 107 . 25 . 21 . 01 . 1 SALARY - BUSINESS EDUCATION	\$70,241.00	\$70,241.00	\$70,241.00	\$75,425.00	\$5,184.00	7.38%
10000 . 2305 . 5 . 107 . 28 . 21 . 01 . 1 SALARY - ENGLISH	\$389,778.00	\$394,553.00	\$397,194.00	\$430,234.00	\$33,040.00	8.32%
10000 . 2305 . 5 . 107 . 31 . 21 . 01 . 1 SALARY - FOREIGN LANGUAGE	\$275,050.00	\$275,453.03	\$223,140.00	\$278,992.00	\$55,852.00	25.03%
10000 . 2305 . 5 . 107 . 34 . 21 . 01 . 4 SALARY - FAMILY/CONSUMER SCIENCE	\$81,143.00	\$81,143.00	\$81,143.00	\$84,587.00	\$3,444.00	4.24%
10000 . 2305 . 5 . 107 . 35 . 21 . 01 . 4 SALARY - TECH ED	\$131,651.00	\$99,382.50	\$99,382.00	\$104,867.00	\$5,485.00	5.52%
10000 . 2305 . 5 . 107 . 43 . 21 . 01 . 1 SALARY - MATHEMATICS	\$346,554.00	\$371,202.40	\$371,202.00	\$382,112.00	\$10,910.00	2.94%
10000 . 2305 . 5 . 107 . 46 . 21 . 01 . 1 SALARY - MUSIC	\$105,942.00	\$108,442.00	\$105,942.00	\$111,863.00	\$5,921.00	5.59%
10000 . 2305 . 5 . 107 . 49 . 21 . 01 . 1 SALARY - PHYSICAL EDUCATION	\$103,953.00	\$87,974.42	\$103,953.00	\$102,402.00	-\$1,551.00	-1.49%

Account Description	FY14 BUDGET	FY14 ACTUAL	FY15 BUDGET	FY16 PROPOSED	\$CHANGE	% \$CHANGE
10000 . 2305 . 5 . 107 . 55 . 21 . 01 . 1 SALARY - SCIENCE	\$506,530.00	\$491,091.42	\$506,458.00	\$487,016.00	-\$19,442.00	-3.84%
10000 . 2305 . 5 . 107 . 58 . 21 . 01 . 1 SALARY - SOCIAL STUDIES	\$327,094.00	\$346,780.12	\$346,780.00	\$369,127.00	\$22,347.00	6.44%
10000 . 2305 . 5 . 107 . 87 . 21 . 01 . 4 SALARY - AGRICULTURE	\$64,294.00	\$69,265.90	\$63,066.00	\$65,742.00	\$2,676.00	4.24%
10000 . 2305 . 5 . 107 . 88 . 21 . 01 . 4 SALARY - AUTOMOTIVES	\$56,743.00	\$56,743.00	\$56,743.00	\$61,383.00	\$4,640.00	8.18%
10000 . 2305 . 5 . 150 . 99 . 21 . 01 . 0 SALARY - LONG TERM SUBS - HS	\$35,000.00	\$23,071.55	\$35,000.00	\$35,000.00	\$0.00	0.00%
10000 . 2305 . 5 . 225 . 99 . 21 . 01 . 0 SALARY - STIPENDS - HS	\$40,000.00	\$40,500.00	\$40,000.00	\$40,000.00	\$0.00	0.00%
l by Location 21	\$2,755,598.00	\$2,737,086.60	\$2,721,869.00	\$2,788,762.00	\$66,893.00	2.46%
by Function 2305	\$6,444,794.00	\$6,360,263.03	\$6,291,893.00	\$6,309,131.00	\$17,238.00	0.27%
10000 . 2310 . 5 . 107 . 71 . 14 . 01 . 1 SALARY - ENRICHMENT - ES	\$25,815.00	\$25,814.80	\$25,815.00	\$27,798.00	\$1,983.00	7.68%
10000 . 2310 . 5 . 108 . 64 . 14 . 01 . 2 SALARY - SPECIAL NEEDS - ES	\$131,432.00	\$142,060.23	\$141,994.00	\$198,833.00	\$56,839.00	40.03%
10000 . 2310 . 5 . 108 . 66 . 14 . 01 . 2 SALARY - INTERVENTION SPECIALIST	\$234,474.00	\$206,315.00	\$206,315.00	\$167,120.00	-\$39,195.00	-19.00%
10000 . 2310 . 5 . 108 . 70 . 14 . 01 . 2 SALARY - ESL - ES	\$25,989.00	\$35,366.40	\$35,366.00	\$38,902.00	\$3,536.00	10.00%
10000 . 2310 . 5 . 108 . 99 . 14 . 01 . 1 SALARY - TUTOR - ES	\$5,000.00	\$8,564.50	\$5,000.00	\$5,000.00	\$0.00	0.00%
10000 . 2310 . 5 . 140 . 64 . 14 . 01 . 2 SALARY - SPED TUTOR - ES	\$3,000.00	\$2,282.00	\$3,000.00	\$3,000.00	\$0.00	0.00%
10000 . 2310 . 5 . 150 . 64 . 14 . 01 . 2 SALARY - SPED LONG TERM SUBS - ES	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	0.00%
l by Location 14	\$425,711.00	\$420,402.93	\$417,491.00	\$440,654.00	\$23,163.00	5.55%
10000 . 2310 . 5 . 107 . 71 . 20 . 01 . 1 SALARY - ENRICHMENT - MS	\$38,722.00	\$38,722.20	\$38,722.00	\$41,697.00	\$2,975.00	7.68%
10000 . 2310 . 5 . 108 . 64 . 20 . 01 . 2 SALARY - SPECIAL NEEDS - MS	\$276,086.00	\$241,052.00	\$390,263.00	\$364,225.00	-\$26,038.00	-6.67%
10000 . 2310 . 5 . 108 . 66 . # . 01 . 2 SALARY - INTERVENTION SPECIALIST	\$0.00	\$66,381.00	\$0.00	\$0.00	\$0.00	*
10000 . 2310 . 5 . 108 . 70 . 20 . 01 . 2 SALARY - ESL - MS	\$16,155.00	\$8,841.60	\$8,842.00	\$8,842.00	\$0.00	0.00%
10000 . 2310 . 5 . 108 . 99 . 20 . 01 . 1 SALARY - TUTOR - MS	\$4,000.00	\$7,272.00	\$4,000.00	\$9,726.00	\$5,726.00	143.15%
10000 . 2310 . 5 . 108 . 99 . # . 02 . 0 SALARY - DIRECTED STUDY SUPERVISOR	\$0.00	\$0.00	\$0.00	\$22,080.00	\$22,080.00	*
10000 . 2310 . 5 . 140 . 64 . 20 . 01 . 2 SALARY - SPED TUTOR - MS	\$5,000.00	\$4,639.25	\$5,000.00	\$5,000.00	\$0.00	0.00%
10000 . 2310 . 5 . 150 . 64 . 20 . 01 . 2 SALARY - SPED LONG TERM SUBS -MS	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	0.00%
l by Location 20	\$339,964.00	\$366,908.05	\$446,828.00	\$451,571.00	\$4,743.00	1.06%
10000 . 2310 . 5 . 108 . 64 . 21 . 01 . 2 SALARY - SPECIAL NEEDS - HS	\$314,981.00	\$318,105.10	\$317,480.00	\$336,785.00	\$19,305.00	6.08%
10000 . 2310 . 5 . 108 . 68 . 21 . 01 . 2 SALARY - AUTISM	\$1.00	\$1.00	\$1.00	\$1.00	\$0.00	0.00%
10000 . 2310 . 5 . 108 . 70 . 21 . 01 . 2 SALARY - ESL - HS	\$28,096.00	\$70,241.00	\$70,241.00	\$75,425.00	\$5,184.00	7.38%
10000 . 2310 . 5 . 108 . 99 . 21 . 01 . 1 SALARY - TUTOR - HS	\$9,000.00	\$27,284.85	\$9,000.00	\$9,000.00	\$0.00	0.00%
10000 . 2310 . 5 . 108 . 99 . 21 . 02 . 0 SALARY - DIRECTED STUDY SUPERVISOR	\$27,036.00	\$27,059.23	\$27,036.00	\$29,231.00	\$2,195.00	8.12%
10000 . 2310 . 5 . 140 . 64 . 21 . 01 . 2 SALARY - SPED TUTOR - HS	\$8,000.00	\$10,672.00	\$8,000.00	\$8,000.00	\$0.00	0.00%
10000 . 2310 . 5 . 150 . 64 . 21 . 01 . 2 SALARY - SPED LONG TERM SUBS - HS	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	0.00%
l by Location 21	\$387,115.00	\$453,363.18	\$431,759.00	\$458,443.00	\$26,684.00	6.18%
10000 . 2310 . 5 . 444 . 70 . 41 . 04 . 2 PROF SERVICES & FEES - ESL	\$3,000.00	\$3,239.60	\$3,000.00	\$3,500.00	\$500.00	16.67%
10000 . 2310 . 5 . 500 . 70 . 41 . 05 . 2 SUPPLIES - ESL	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
l by Location 41	\$4,500.00	\$3,239.60	\$4,500.00	\$5,000.00	\$500.00	11.11%
by Function 2310	\$1,157,290.00	\$1,243,913.76	\$1,300,578.00	\$1,355,668.00	\$55,090.00	4.24%
10000 . 2320 . 5 . 108 . 61 . 14 . 01 . 2 SALARY - SPEECH - ES	\$96,807.00	\$94,646.94	\$94,647.00	\$143,159.00	\$48,512.00	51.26%
10000 . 2320 . 5 . 500 . 61 . 14 . 05 . 2 SUPPLIES - SPEECH - ES	\$500.00	\$629.67	\$500.00	\$500.00	\$0.00	0.00%
l by Location 14	\$97,307.00	\$95,276.61	\$95,147.00	\$143,659.00	\$48,512.00	50.99%
10000 . 2320 . 5 . 108 . 61 . 20 . 01 . 2 SALARY - SPEECH -MS	\$11,324.00	\$10,244.46	\$10,245.00	\$22,697.00	\$12,452.00	121.54%
10000 . 2320 . 5 . 500 . 61 . 20 . 05 . 2 SUPPLIES - SPEECH - MS	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
l by Location 20	\$11,824.00	\$10,244.46	\$10,745.00	\$23,197.00	\$12,452.00	115.89%
10000 . 2320 . 5 . 108 . 61 . 21 . 01 . 2 SALARY - SPEECH - HS	\$22,649.00	\$20,488.94	\$20,489.00	\$26,500.00	\$6,011.00	29.34%
10000 . 2320 . 5 . 500 . 61 . 21 . 05 . 2 SUPPLIES - SPEECH - HS	\$500.00	\$251.41	\$500.00	\$500.00	\$0.00	0.00%
l by Location 21	\$23,149.00	\$20,740.35	\$20,989.00	\$27,000.00	\$6,011.00	28.64%
10000 . 2320 . 5 . 108 . 76 . 41 . 01 . 2 SALARY - OT/PT SPECIALIST	\$63,339.00	\$63,752.80	\$63,339.00	\$66,027.00	\$2,688.00	4.24%
10000 . 2320 . 5 . 220 . 76 . 41 . 02 . 2 SALARY - OT/PT ASSISTANT	\$37,367.00	\$37,262.94	\$37,367.00	\$40,188.00	\$2,821.00	7.55%
l by Location 41	\$100,706.00	\$101,015.74	\$100,706.00	\$106,215.00	\$5,509.00	5.47%
by Function 2320	\$232,986.00	\$227,277.16	\$227,587.00	\$300,071.00	\$72,484.00	31.85%
10000 . 2325 . 5 . 130 . 64 . 14 . 03 . 2 SALARY - SPED SUBS - ES	\$10,000.00	\$440.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
10000 . 2325 . 5 . 130 . 99 . 14 . 03 . 0 SALARY - TEACHER SUBS - ES	\$60,000.00	\$40,340.00	\$60,000.00	\$60,000.00	\$0.00	0.00%
l by Location 14	\$70,000.00	\$40,780.00	\$70,000.00	\$70,000.00	\$0.00	0.00%

Account Description	FY14 BUDGET	FY14 ACTUAL	FY15 BUDGET	FY16 PROPOSED	\$CHANGE	% \$CHANGE
10000 . 2325 . 5 . 130 . 64 . 20 . 03 . 2 SALARY - SPED SUBS - MS	\$3,295.00	\$2,320.00	\$3,295.00	\$3,295.00	\$0.00	0.00%
10000 . 2325 . 5 . 130 . 99 . 20 . 03 . 0 SALARY - TEACHER SUBS - MS	\$34,585.00	\$44,775.00	\$34,585.00	\$34,585.00	\$0.00	0.00%
l by Location 20	\$37,880.00	\$47,095.00	\$37,880.00	\$37,880.00	\$0.00	0.00%
10000 . 2325 . 5 . 130 . 64 . 21 . 03 . 2 SALARY - SPED SUBS - HS	\$1.00	\$1,480.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
10000 . 2325 . 5 . 130 . 99 . 21 . 03 . 0 SALARY - TEACHER SUBS - HS	\$45,000.00	\$68,293.00	\$50,000.00	\$50,000.00	\$0.00	0.00%
l by Location 21	\$45,001.00	\$69,773.00	\$51,500.00	\$51,500.00	\$0.00	0.00%
by Function 2325	\$152,881.00	\$157,648.00	\$159,380.00	\$159,380.00	\$0.00	0.00%
10000 . 2330 . 5 . 215 . 00 . 14 . 02 . 1 SALARY - BUILDING AIDES - ES	\$90,305.00	\$153,336.56	\$131,377.00	\$115,926.00	-\$15,451.00	-11.76%
10000 . 2330 . 5 . 215 . 64 . 14 . 02 . 2 SALARY - SPED AIDES - ES	\$103,827.00	\$91,019.73	\$76,261.00	\$95,269.00	\$19,008.00	24.92%
l by Location 14	\$194,132.00	\$244,356.29	\$207,638.00	\$211,195.00	\$3,557.00	1.71%
10000 . 2330 . 5 . 215 . 00 . 20 . 02 . 1 SALARY - BUILDING AIDES - MS	\$1,636.00	\$68.12	\$1,636.00	\$1,636.00	\$0.00	0.00%
10000 . 2330 . 5 . 215 . 64 . 20 . 02 . 2 SALARY - SPED AIDES - MS	\$188,726.00	\$161,783.06	\$160,967.00	\$151,066.00	-\$9,901.00	-6.15%
l by Location 20	\$190,362.00	\$161,851.18	\$162,603.00	\$152,702.00	-\$9,901.00	-6.09%
10000 . 2330 . 5 . 215 . 00 . 21 . 02 . 1 SALARY - BUILDING AIDES - HS	\$1,636.00	\$7,225.96	\$1,636.00	\$1,636.00	\$0.00	0.00%
10000 . 2330 . 5 . 215 . 64 . 21 . 02 . 2 SALARY - SPED AIDES - HS	\$204,237.00	\$209,303.20	\$204,237.00	\$259,092.00	\$54,855.00	26.86%
10000 . 2330 . 5 . 215 . 87 . 21 . 02 . 1 SALARY - GREENHOUSE AIDES	\$37,325.00	\$37,586.48	\$37,324.00	\$54,143.00	\$16,819.00	45.06%
l by Location 21	\$243,198.00	\$254,115.64	\$243,197.00	\$314,871.00	\$71,674.00	29.47%
by Function 2330	\$627,692.00	\$660,323.11	\$613,438.00	\$678,768.00	\$65,330.00	10.65%
10000 . 2340 . 5 . 107 . 82 . 14 . 01 . 0 SALARY - LIBRARIAN	\$42,417.00	\$42,417.00	\$42,417.00	\$46,807.00	\$4,390.00	10.35%
10000 . 2340 . 5 . 442 . 82 . 14 . 04 . 0 EQUIP MAINT - LIBRARY - ES	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	*
10000 . 2340 . 5 . 500 . 82 . 14 . 05 . 0 SUPPLIES - LIBRARY - ES	\$400.00	\$378.37	\$400.00	\$400.00	\$0.00	0.00%
10000 . 2340 . 5 . 501 . 82 . 14 . 05 . 0 SUPPLIES - LIBRARY BOOKS - ES	\$3,500.00	\$3,462.96	\$4,000.00	\$4,000.00	\$0.00	0.00%
l by Location 14	\$46,817.00	\$46,258.33	\$46,817.00	\$51,207.00	\$4,390.00	9.38%
10000 . 2340 . 5 . 107 . 82 . 20 . 01 . 0 SALARY - LIBRARIAN	\$60,324.00	\$60,324.00	\$60,324.00	\$65,027.00	\$4,703.00	7.80%
10000 . 2340 . 5 . 442 . 82 . 20 . 04 . 0 EQUIP MAINT - LIBRARY - MS	\$720.00	\$699.00	\$720.00	\$720.00	\$0.00	0.00%
10000 . 2340 . 5 . 500 . 82 . 20 . 05 . 0 SUPPLIES - LIBRARY - MS	\$360.00	\$246.53	\$360.00	\$360.00	\$0.00	0.00%
10000 . 2340 . 5 . 500 . 84 . 20 . 05 . 0 SUPPLIES - AV - MS	\$900.00	\$900.21	\$900.00	\$900.00	\$0.00	0.00%
10000 . 2340 . 5 . 501 . 82 . 20 . 05 . 0 SUPPLIES - LIBRARY BOOKS - MS	\$4,050.00	\$3,990.70	\$4,050.00	\$4,050.00	\$0.00	0.00%
l by Location 20	\$66,354.00	\$66,160.44	\$66,354.00	\$71,057.00	\$4,703.00	7.09%
10000 . 2340 . 5 . 107 . 82 . 21 . 01 . 0 SALARY - LIBRARIAN	\$80,863.00	\$80,863.00	\$80,863.00	\$84,295.00	\$3,432.00	4.24%
10000 . 2340 . 5 . 442 . 82 . 21 . 04 . 0 EQUIP MAINT - LIBRARY - HS	\$1,500.00	\$1,470.09	\$1,500.00	\$1,500.00	\$0.00	0.00%
10000 . 2340 . 5 . 500 . 82 . 21 . 05 . 0 SUPPLIES - LIBRARY - HS	\$500.00	\$461.52	\$500.00	\$500.00	\$0.00	0.00%
10000 . 2340 . 5 . 501 . 82 . 21 . 05 . 0 SUPPLIES - LIBRARY BOOKS - HS	\$9,485.00	\$9,396.51	\$9,485.00	\$9,485.00	\$0.00	0.00%
l by Location 21	\$92,348.00	\$92,191.12	\$92,348.00	\$95,780.00	\$3,432.00	3.72%
by Function 2330	\$205,519.00	\$204,609.89	\$205,519.00	\$218,044.00	\$12,525.00	6.09%
10000 . 2355 . 5 . 130 . 99 . 14 . 03 . 0 SALARY - PROF DEVELOP - SUBS - ES	\$7,000.00	\$10,520.00	\$7,000.00	\$7,000.00	\$0.00	0.00%
l by Location 14	\$7,000.00	\$10,520.00	\$7,000.00	\$7,000.00	\$0.00	0.00%
10000 . 2355 . 5 . 130 . 99 . 20 . 03 . 0 SALARY - PROF DEVELOP - SUBS - MS	\$7,500.00	\$4,400.00	\$7,500.00	\$7,500.00	\$0.00	0.00%
l by Location 20	\$7,500.00	\$4,400.00	\$7,500.00	\$7,500.00	\$0.00	0.00%
10000 . 2355 . 5 . 130 . 99 . 21 . 03 . 0 SALARY - PROF DEVELOP - SUBS - HS	\$7,000.00	\$5,720.00	\$7,000.00	\$7,000.00	\$0.00	0.00%
l by Location 21	\$7,000.00	\$5,720.00	\$7,000.00	\$7,000.00	\$0.00	0.00%
by Function 2355	\$21,500.00	\$20,640.00	\$21,500.00	\$21,500.00	\$0.00	0.00%
10000 . 2357 . 5 . 692 . 99 . 14 . 04 . 0 PROF DEVELOP - ES	\$3,000.00	\$4,615.94	\$3,000.00	\$3,000.00	\$0.00	0.00%
l by Location 14	\$3,000.00	\$4,615.94	\$3,000.00	\$3,000.00	\$0.00	0.00%
10000 . 2357 . 5 . 692 . 99 . 20 . 04 . 0 PROF DEVELOP - MS	\$7,500.00	\$6,890.74	\$10,000.00	\$8,500.00	-\$1,500.00	-15.00%
10000 . 2357 . 5 . 695 . 99 . 20 . 04 . 0 TRAVEL - OUT OF DISTRICT	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	*
l by Location 20	\$7,500.00	\$6,890.74	\$10,000.00	\$10,000.00	\$0.00	0.00%
10000 . 2357 . 5 . 692 . 99 . 21 . 04 . 0 PROF DEVELOP - HS	\$10,000.00	\$12,528.15	\$10,000.00	\$10,000.00	\$0.00	0.00%
l by Location 21	\$10,000.00	\$12,528.15	\$10,000.00	\$10,000.00	\$0.00	0.00%
10000 . 2357 . 5 . 107 . 00 . 41 . 01 . 0 SALARY - TEACHER MENTOR STIPEND	\$9,000.00	\$6,500.00	\$9,000.00	\$9,000.00	\$0.00	0.00%
10000 . 2357 . 5 . 107 . 99 . 41 . 01 . 0 SALARY - DISTRICTWIDE PD	\$0.00	\$4,166.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
10000 . 2357 . 5 . 692 . 99 . 41 . 04 . 1 PROF DEVELOP - DW	\$38,000.00	\$35,362.48	\$28,000.00	\$25,000.00	-\$3,000.00	-10.71%

Account Description	FY14 BUDGET	FY14 ACTUAL	FY15 BUDGET	FY16 PROPOSED	\$CHANGE	% \$CHANGE
l by Location 41	\$47,000.00	\$46,028.48	\$47,000.00	\$44,000.00	-\$3,000.00	-6.38%
by Function 2357	\$67,500.00	\$70,063.31	\$70,000.00	\$67,000.00	-\$3,000.00	-4.29%
10000 . 2410 . 5 . 501 . 28 . 14 . 05 . 1 TEXT - ENGLISH	\$3,500.00	\$1,899.90	\$3,500.00	\$2,500.00	-\$1,000.00	-28.57%
10000 . 2410 . 5 . 501 . 43 . 14 . 05 . 1 TEXT - MATH	\$0.00	\$0.00	\$500.00	\$1,500.00	\$1,000.00	200.00%
10000 . 2410 . 5 . 501 . 52 . 14 . 05 . 1 TEXT - READING	\$5,000.00	\$5,161.89	\$15,000.00	\$15,000.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 55 . 14 . 05 . 1 TEXT - SCIENCE	\$1,000.00	\$0.00	\$12,000.00	\$0.00	-\$12,000.00	-100.00%
10000 . 2410 . 5 . 501 . 58 . 14 . 05 . 1 TEXT - SOCIAL STUDIES	\$0.00	\$0.00	\$0.00	\$12,000.00	\$12,000.00	*
10000 . 2410 . 5 . 501 . 64 . 14 . 05 . 2 TEXT - SPECIAL NEEDS	\$500.00	\$373.98	\$500.00	\$500.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 99 . 14 . 05 . 1 TEXT - GENERAL	\$1,000.00	\$491.30	\$6,000.00	\$6,000.00	\$0.00	0.00%
l by Location 14	\$11,000.00	\$7,927.07	\$37,500.00	\$37,500.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 22 . 20 . 05 . 1 TEXT - ART	\$90.00	\$30.77	\$90.00	\$90.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 28 . 20 . 05 . 1 TEXT - ENGLISH	\$3,150.00	\$2,915.17	\$10,000.00	\$3,000.00	-\$7,000.00	-70.00%
10000 . 2410 . 5 . 501 . 31 . 20 . 05 . 1 TEXT - FOREIGN LANGUAGE	\$180.00	\$166.13	\$180.00	\$180.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 36 . 20 . 05 . 1 TEXT - COMPUTER INSTRUCTION	\$675.00	\$0.00	\$675.00	\$675.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 43 . 20 . 05 . 1 TEXT - MATH	\$18,000.00	\$18,904.82	\$3,000.00	\$3,000.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 46 . 20 . 05 . 1 TEXT - MUSIC	\$1,260.00	\$1,053.93	\$1,260.00	\$1,260.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 52 . 20 . 05 . 1 TEXT - READING	\$1,080.00	\$11,256.56	\$1,080.00	\$1,080.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 55 . 20 . 05 . 1 TEXT - SCIENCE	\$2,520.00	\$2,404.27	\$2,520.00	\$9,520.00	\$7,000.00	277.78%
10000 . 2410 . 5 . 501 . 58 . 20 . 05 . 1 TEXT - SOCIAL STUDIES	\$3,330.00	\$1,595.65	\$3,330.00	\$3,330.00	\$0.00	0.00%
l by Location 20	\$30,285.00	\$38,327.30	\$22,135.00	\$22,135.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 22 . 21 . 05 . 1 TEXT - ART	\$550.00	(\$104.71)	\$550.00	\$550.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 25 . 21 . 05 . 1 TEXT - BUSINESS EDUCATION	\$500.00	\$80.84	\$500.00	\$500.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 28 . 21 . 05 . 1 TEXT - ENGLISH	\$6,000.00	\$5,482.34	\$8,000.00	\$8,000.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 31 . 21 . 05 . 1 TEXT - FOREIGN LANGUAGE	\$1,000.00	\$902.25	\$2,000.00	\$2,000.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 34 . 21 . 05 . 1 TEXT - FAMILY/CONSUMER EDUCATION	\$500.00	\$0.00	\$500.00	\$1,000.00	\$500.00	100.00%
10000 . 2410 . 5 . 501 . 35 . 21 . 05 . 4 TEXT - TECH ED	\$1,000.00	\$107.80	\$1,000.00	\$300.00	-\$700.00	-70.00%
10000 . 2410 . 5 . 501 . 43 . 21 . 05 . 1 TEXT - MATH	\$3,000.00	\$1,646.74	\$6,000.00	\$6,000.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 46 . 21 . 05 . 1 TEXT - MUSIC	\$3,000.00	\$2,922.41	\$3,000.00	\$3,000.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 52 . 21 . 05 . 1 TEXT - READING	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 55 . 21 . 05 . 1 TEXT - SCIENCE	\$4,000.00	\$4,016.17	\$6,000.00	\$6,000.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 58 . 21 . 05 . 1 TEXT - SOCIAL STUDIES	\$5,000.00	\$5,451.47	\$7,000.00	\$7,000.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 64 . 21 . 05 . 2 TEXT - SPECIAL NEEDS	\$1,000.00	\$383.43	\$1,000.00	\$500.00	-\$500.00	-50.00%
10000 . 2410 . 5 . 501 . 88 . 21 . 05 . 1 TEXT - AUTOMOTIVE	\$0.00	\$0.00	\$0.00	\$700.00	\$700.00	*
l by Location 21	\$26,050.00	\$20,888.74	\$36,050.00	\$36,050.00	\$0.00	0.00%
by Function 2410	\$67,335.00	\$67,143.11	\$95,685.00	\$95,685.00	\$0.00	0.00%
10000 . 2420 . 5 . 442 . 22 . 20 . 04 . 1 EQUIP MAINT - ART	\$225.00	\$142.99	\$225.00	\$225.00	\$0.00	0.00%
l by Location 20	\$225.00	\$142.99	\$225.00	\$225.00	\$0.00	0.00%
10000 . 2420 . 5 . 442 . 22 . 21 . 04 . 1 EQUIP MAINT - ART	\$1,000.00	\$1,517.50	\$1,000.00	\$1,000.00	\$0.00	0.00%
10000 . 2420 . 5 . 442 . 25 . 21 . 04 . 1 EQUIP MAINT - BUSINESS ED	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
10000 . 2420 . 5 . 442 . 28 . 21 . 04 . 1 EQUIP MAINT - ENGLISH	\$380.00	\$0.00	\$380.00	\$380.00	\$0.00	0.00%
10000 . 2420 . 5 . 442 . 31 . 21 . 04 . 1 EQUIP MAINT - FOREIGN LANGUAGE	\$700.00	\$684.20	\$700.00	\$700.00	\$0.00	0.00%
10000 . 2420 . 5 . 442 . 34 . 21 . 04 . 4 EQUIP MAINT - FAMILY/CONSUMER	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10000 . 2420 . 5 . 442 . 35 . 21 . 04 . 4 EQUIP MAINT - TECH ED	\$500.00	\$438.17	\$500.00	\$500.00	\$0.00	0.00%
10000 . 2420 . 5 . 442 . 37 . 21 . 04 . 1 EQUIP MAINT - COMPUTER TECHNOLOGY	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	0.00%
10000 . 2420 . 5 . 442 . 46 . 21 . 04 . 1 EQUIP MAINT - MUSIC	\$1,800.00	\$1,797.00	\$1,800.00	\$1,800.00	\$0.00	0.00%
10000 . 2420 . 5 . 442 . 49 . 21 . 04 . 1 EQUIP MAINT - PHYS ED	\$1,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
10000 . 2420 . 5 . 442 . 55 . 21 . 04 . 1 EQUIP MAINT - SCIENCE	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10000 . 2420 . 5 . 442 . 64 . 21 . 04 . 2 EQUIP MAINT - SPED	\$250.00	\$145.00	\$250.00	\$250.00	\$0.00	0.00%
10000 . 2420 . 5 . 442 . 88 . 21 . 04 . 4 EQUIP MAINT - AUTO PROF SERVICES	\$565.00	\$0.00	\$565.00	\$565.00	\$0.00	0.00%
l by Location 21	\$8,795.00	\$5,581.87	\$9,795.00	\$9,795.00	\$0.00	0.00%
by Function 2420	\$9,020.00	\$5,724.86	\$10,020.00	\$10,020.00	\$0.00	0.00%

Account Description	FY14 BUDGET	FY14 ACTUAL	FY15 BUDGET	FY16 PROPOSED	\$CHANGE	% \$CHANGE
10000 . 2430 . 5 . 500 . 22 . 14 . 05 . 1 SUPPLIES - ART	\$1,700.00	\$2,471.47	\$2,000.00	\$2,000.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 28 . 14 . 05 . 1 SUPPLIES - ENGLISH	\$2,000.00	\$1,983.59	\$2,000.00	\$2,000.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 43 . 14 . 05 . 1 SUPPLIES - MATH	\$3,000.00	\$2,809.58	\$3,000.00	\$3,000.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 46 . 14 . 05 . 1 SUPPLIES - MUSIC	\$1,500.00	\$1,489.53	\$1,500.00	\$1,500.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 49 . 14 . 05 . 1 SUPPLIES - PHYS ED	\$1,000.00	\$991.11	\$1,000.00	\$1,000.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 52 . 14 . 05 . 1 SUPPLIES - READING	\$3,000.00	\$2,997.64	\$3,000.00	\$3,000.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 55 . 14 . 05 . 1 SUPPLIES - SCIENCE	\$3,500.00	\$354.63	\$3,500.00	\$3,500.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 64 . 14 . 05 . 2 SUPPLIES - SPECIAL NEEDS	\$500.00	\$488.43	\$500.00	\$500.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 65 . 14 . 05 . 2 SUPPLIES - PRE SCHOOL	\$300.00	\$298.37	\$300.00	\$300.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 71 . 14 . 05 . 1 SUPPLIES - ENRICHMENT	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 99 . 14 . 05 . 1 SUPPLIES - GENERAL - ES	\$11,447.00	\$10,334.91	\$12,000.00	\$12,000.00	\$0.00	0.00%
l by Location 14	\$28,147.00	\$24,219.26	\$29,000.00	\$29,000.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 22 . 20 . 05 . 1 SUPPLIES - ART	\$4,320.00	\$4,243.72	\$4,320.00	\$4,320.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 28 . 20 . 05 . 1 SUPPLIES - ENGLISH	\$540.00	\$504.41	\$540.00	\$540.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 31 . 20 . 05 . 1 SUPPLIES - FOREIGN LANGUAGE	\$720.00	\$482.57	\$720.00	\$720.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 36 . 20 . 05 . 1 SUPPLIES - COMPUTER INSTRUCTION	\$1,440.00	\$1,895.05	\$1,440.00	\$1,440.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 38 . 20 . 05 . 1 SUPPLIES - HEALTH ED	\$450.00	\$588.19	\$450.00	\$450.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 43 . 20 . 05 . 1 SUPPLIES - MATHEMATICS	\$1,080.00	\$651.12	\$1,080.00	\$1,080.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 46 . 20 . 05 . 1 SUPPLIES - MUSIC	\$1,080.00	\$1,106.61	\$1,080.00	\$1,080.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 49 . 20 . 05 . 1 SUPPLIES - PHYS ED	\$1,260.00	\$1,016.40	\$1,260.00	\$1,260.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 52 . 20 . 05 . 1 SUPPLIES - READING	\$540.00	\$378.34	\$540.00	\$540.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 55 . 20 . 05 . 1 SUPPLIES - SCIENCE	\$3,600.00	\$3,386.51	\$3,600.00	\$3,600.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 58 . 20 . 05 . 1 SUPPLIES - SOCIAL STUDIES	\$1,350.00	\$738.70	\$1,350.00	\$1,350.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 67 . 20 . 05 . 2 SUPPLIES - SPED	\$900.00	\$28.98	\$900.00	\$900.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 71 . 20 . 05 . 1 SUPPLIES - ENRICHMENT	\$1,350.00	\$1,520.72	\$1,350.00	\$1,350.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 99 . 20 . 05 . 1 SUPPLIES - GENERAL - MS	\$24,037.00	\$19,314.53	\$32,000.00	\$31,328.00	-\$672.00	-2.10%
l by Location 20	\$42,667.00	\$35,855.85	\$50,630.00	\$49,958.00	-\$672.00	-1.33%
10000 . 2430 . 5 . 500 . 22 . 21 . 05 . 1 SUPPLIES - ART	\$7,500.00	\$7,487.33	\$7,500.00	\$7,500.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 25 . 21 . 05 . 1 SUPPLIES - BUSINESS EDUCATION	\$2,000.00	\$2,843.18	\$2,000.00	\$2,000.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 28 . 21 . 05 . 1 SUPPLIES - ENGLISH	\$200.00	\$144.06	\$200.00	\$500.00	\$300.00	150.00%
10000 . 2430 . 5 . 500 . 31 . 21 . 05 . 1 SUPPLIES - FOREIGN LANGUAGE	\$200.00	\$777.88	\$1,000.00	\$1,000.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 34 . 21 . 05 . 4 SUPPLIES - FAMILY/CONSUMER SCIENCE	\$2,500.00	\$1,684.38	\$2,500.00	\$3,000.00	\$500.00	20.00%
10000 . 2430 . 5 . 500 . 35 . 21 . 05 . 4 SUPPLIES - TECH ED	\$4,700.00	\$4,008.04	\$4,700.00	\$4,700.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 37 . 21 . 05 . 1 SUPPLIES - COMPUTER TECHNOLOGY	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 43 . 21 . 05 . 1 SUPPLIES - MATHEMATICS	\$425.00	\$257.12	\$850.00	\$850.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 46 . 21 . 05 . 1 SUPPLIES - MUSIC	\$1,800.00	\$1,794.76	\$1,800.00	\$1,800.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 49 . 21 . 05 . 1 SUPPLIES - PHYS ED	\$3,000.00	\$3,939.31	\$3,000.00	\$3,000.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 52 . 21 . 05 . 1 SUPPLIES - READING	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 55 . 21 . 05 . 1 SUPPLIES - SCIENCE	\$8,000.00	\$7,975.30	\$13,100.00	\$13,100.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 58 . 21 . 05 . 1 SUPPLIES - SOCIAL STUDIES	\$500.00	\$239.20	\$500.00	\$500.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 64 . 21 . 05 . 2 SUPPLIES - SPECIAL NEEDS	\$2,500.00	\$1,750.01	\$2,500.00	\$2,500.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 87 . 21 . 05 . 4 SUPPLIES - AGRICULTURE	\$1,550.00	\$1,464.63	\$1,550.00	\$1,550.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 88 . 21 . 05 . 4 SUPPLIES - AUTOMOTIVES	\$2,550.00	\$1,862.25	\$2,550.00	\$2,550.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 99 . 21 . 05 . 1 SUPPLIES - GENERAL - HS	\$23,846.00	\$17,551.77	\$23,846.00	\$23,046.00	-\$800.00	-3.35%
l by Location 21	\$61,971.00	\$53,779.22	\$68,296.00	\$68,296.00	\$0.00	0.00%
by Function 2430	\$132,785.00	\$113,854.33	\$147,926.00	\$147,254.00	-\$672.00	-0.45%
10000 . 2440 . 5 . 492 . 99 . 14 . 04 . 1 FIELD TRIPS - ES	\$0.00	\$2,302.34	\$0.00	\$0.00	\$0.00	*
l by Location 14	\$0.00	\$2,302.34	\$0.00	\$0.00	\$0.00	*
10000 . 2440 . 5 . 491 . 71 . 20 . 04 . 1 FIELD TRIP/REGISTRATION - ENRICHEMENT - MS	\$1,620.00	\$1,168.27	\$1,620.00	\$1,620.00	\$0.00	0.00%
10000 . 2440 . 5 . 491 . 99 . 20 . 04 . 1 ASSEMBLIES - MS	\$1,080.00	\$310.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
10000 . 2440 . 5 . 492 . 99 . 20 . 04 . 1 FIELD TRIPS - MS	\$540.00	\$829.12	\$3,000.00	\$3,000.00	\$0.00	0.00%
l by Location 20	\$3,240.00	\$2,307.39	\$6,620.00	\$6,620.00	\$0.00	0.00%

Account Description	FY14 BUDGET	FY14 ACTUAL	FY15 BUDGET	FY16 PROPOSED	\$CHANGE	% \$CHANGE
10000 . 2440 . 5 . 491 . 99 . 21 . 04 . 1 ASSEMBLIES - HS	\$7,000.00	\$9,634.30	\$7,000.00	\$6,000.00	-\$1,000.00	-14.29%
10000 . 2440 . 5 . 492 . 22 . 21 . 04 . 1 FIELD TRIPS - ART	\$500.00	\$590.82	\$500.00	\$500.00	\$0.00	0.00%
10000 . 2440 . 5 . 492 . 28 . 21 . 04 . 1 FIELD TRIPS - ENGLISH	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	*
10000 . 2440 . 5 . 492 . 31 . 21 . 04 . 1 FIELD TRIPS - FOREIGN LANGUAGE	\$500.00	\$183.46	\$500.00	\$500.00	\$0.00	0.00%
10000 . 2440 . 5 . 492 . 46 . 21 . 04 . 1 FIELD TRIPS - MUSIC	\$1,500.00	\$1,298.41	\$1,500.00	\$1,500.00	\$0.00	0.00%
10000 . 2440 . 5 . 492 . 49 . 21 . 04 . 1 FIELD TRIPS - PHYS ED	\$1,500.00	\$1,524.31	\$1,500.00	\$1,500.00	\$0.00	0.00%
10000 . 2440 . 5 . 492 . 55 . 21 . 04 . 1 FIELD TRIPS - SCIENCE	\$500.00	\$782.32	\$500.00	\$500.00	\$0.00	0.00%
10000 . 2440 . 5 . 492 . 64 . 21 . 04 . 2 FIELD TRIPS - SPECIAL NEEDS	\$700.00	\$828.59	\$700.00	\$700.00	\$0.00	0.00%
10000 . 2440 . 5 . 492 . 85 . 21 . 04 . 1 FIELD TRIPS - GUIDANCE	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	*
l by Location 21	\$12,700.00	\$14,842.21	\$12,700.00	\$12,700.00	\$0.00	0.00%
by Function 2440	\$15,940.00	\$19,451.94	\$19,320.00	\$19,320.00	\$0.00	0.00%
10000 . 2451 . 5 . 502 . 84 . 21 . 05 . 0 SUPPLIES - AV - HS	\$800.00	\$884.97	\$800.00	\$800.00	\$0.00	0.00%
l by Location 21	\$800.00	\$884.97	\$800.00	\$800.00	\$0.00	0.00%
by Function 2451	\$800.00	\$884.97	\$800.00	\$800.00	\$0.00	0.00%
10000 . 2453 . 5 . 502 . 84 . 21 . 05 . 0 MEDIA CENTER - AV EQUIPMENT	\$4,000.00	\$3,672.52	\$4,000.00	\$4,000.00	\$0.00	0.00%
l by Location 21	\$4,000.00	\$3,672.52	\$4,000.00	\$4,000.00	\$0.00	0.00%
by Function 2453	\$4,000.00	\$3,672.52	\$4,000.00	\$4,000.00	\$0.00	0.00%
10000 . 2710 . 5 . 107 . 85 . 14 . 01 . 0 SALARY - COUNSELOR	\$77,484.00	\$77,484.00	\$77,484.00	\$81,442.00	\$3,958.00	5.11%
10000 . 2710 . 5 . 500 . 85 . 14 . 05 . 0 SUPPLIES - GUIDANCE - ES	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	0.00%
l by Location 14	\$77,584.00	\$77,484.00	\$77,584.00	\$81,542.00	\$3,958.00	5.10%
10000 . 2710 . 5 . 107 . 85 . 20 . 01 . 0 SALARY - COUNSELOR	\$84,194.00	\$82,981.41	\$158,352.00	\$165,073.00	\$6,721.00	4.24%
10000 . 2710 . 5 . 210 . 85 . 20 . 02 . 0 SALARY - SECRETARIAL	\$23,345.00	\$24,749.92	\$23,345.00	\$28,364.00	\$5,019.00	21.50%
10000 . 2710 . 5 . 500 . 85 . 20 . 05 . 0 SUPPLIES - GUIDANCE - MS	\$1,350.00	\$737.48	\$1,350.00	\$1,350.00	\$0.00	0.00%
l by Location 20	\$108,889.00	\$108,468.81	\$183,047.00	\$194,787.00	\$11,740.00	6.41%
10000 . 2710 . 5 . 107 . 85 . 21 . 01 . 0 SALARY - COUNSELOR	\$275,613.00	\$282,750.90	\$293,437.00	\$311,532.00	\$18,095.00	6.17%
10000 . 2710 . 5 . 210 . 85 . 21 . 02 . 0 SALARY - SECRETARIAL	\$59,180.00	\$60,759.84	\$59,321.00	\$69,452.00	\$10,131.00	17.08%
10000 . 2710 . 5 . 442 . 85 . 21 . 04 . 1 EQUIP MAINT - GUIDANCE - HS	\$500.00	\$125.98	\$500.00	\$500.00	\$0.00	0.00%
10000 . 2710 . 5 . 500 . 85 . 21 . 05 . 0 SUPPLIES - GUIDANCE - HS	\$3,100.00	\$2,945.99	\$3,100.00	\$3,100.00	\$0.00	0.00%
10000 . 2710 . 5 . 695 . 85 . 21 . 04 . 0 TRAVEL - OUT OF DISTRICT	\$1,000.00	\$736.22	\$1,000.00	\$1,000.00	\$0.00	0.00%
l by Location 21	\$339,393.00	\$347,318.93	\$357,358.00	\$385,584.00	\$28,226.00	7.90%
by Function 2710	\$525,866.00	\$533,271.74	\$617,989.00	\$661,913.00	\$43,924.00	7.11%
10000 . 2800 . 5 . 108 . 80 . 41 . 01 . 2 SALARY - PSYCHOLOGICAL	\$84,726.00	\$86,246.82	\$87,912.00	\$91,643.00	\$3,731.00	4.24%
10000 . 2800 . 5 . 500 . 80 . 41 . 05 . 2 SUPPLIES - PSYCHOLOGICAL	\$5,000.00	\$4,841.85	\$5,000.00	\$5,000.00	\$0.00	0.00%
l by Location 41	\$89,726.00	\$91,088.67	\$92,912.00	\$96,643.00	\$3,731.00	4.02%
by Function 2800	\$89,726.00	\$91,088.67	\$92,912.00	\$96,643.00	\$3,731.00	4.02%
10000 . 3200 . 5 . 107 . 79 . 14 . 01 . 0 SALARY - NURSE	\$62,115.00	\$66,686.23	\$66,381.00	\$71,475.00	\$5,094.00	7.67%
10000 . 3200 . 5 . 500 . 79 . 14 . 05 . 0 SUPPLIES - NURSE - ES	\$2,500.00	\$2,468.86	\$2,500.00	\$2,500.00	\$0.00	0.00%
l by Location 14	\$64,615.00	\$69,155.09	\$68,881.00	\$73,975.00	\$5,094.00	7.40%
10000 . 3200 . 5 . 107 . 79 . 20 . 01 . 0 SALARY - NURSE	\$75,940.00	\$76,905.81	\$75,940.00	\$79,163.00	\$3,223.00	4.24%
10000 . 3200 . 5 . 500 . 79 . 20 . 05 . 0 SUPPLIES - NURSE - MS	\$2,500.00	\$2,489.09	\$2,500.00	\$2,500.00	\$0.00	0.00%
l by Location 20	\$78,440.00	\$79,394.90	\$78,440.00	\$81,663.00	\$3,223.00	4.11%
10000 . 3200 . 5 . 107 . 79 . 21 . 01 . 0 SALARY - NURSE	\$67,114.00	\$68,190.87	\$67,114.00	\$69,962.00	\$2,848.00	4.24%
10000 . 3200 . 5 . 500 . 79 . 21 . 05 . 0 SUPPLIES - NURSE - HS	\$2,500.00	\$2,516.60	\$2,500.00	\$2,500.00	\$0.00	0.00%
l by Location 21	\$69,614.00	\$70,707.47	\$69,614.00	\$72,462.00	\$2,848.00	4.09%
10000 . 3200 . 5 . 130 . 79 . 41 . 03 . 0 SALARY - NURSE SUBSTITUTES	\$4,500.00	\$5,687.50	\$4,500.00	\$4,500.00	\$0.00	0.00%
10000 . 3200 . 5 . 444 . 79 . 41 . 05 . 0 PROF SERVICES - MEDICAL	\$0.00	\$0.00	\$2,100.00	\$2,100.00	\$0.00	0.00%
10000 . 3200 . 5 . 500 . 79 . 41 . 05 . 0 SUPPLIES - HEALTH - DW	\$6,000.00	\$0.00	\$3,900.00	\$3,900.00	\$0.00	0.00%
l by Location 41	\$10,500.00	\$5,687.50	\$10,500.00	\$10,500.00	\$0.00	0.00%
by Function 3200	\$223,169.00	\$224,944.96	\$227,435.00	\$238,600.00	\$11,165.00	4.91%
10000 . 3300 . 5 . 480 . 99 . 41 . 04 . 1 TRANSPORTATION - REGULAR DAY	\$930,507.00	\$906,423.20	\$938,230.00	\$933,944.00	-\$4,286.00	-0.46%
10000 . 3300 . 5 . 481 . 99 . 41 . 04 . 1 TRANSPORTATION - NON PUBLIC	\$100,560.00	\$93,196.80	\$101,395.00	\$95,268.00	-\$6,127.00	-6.04%

Account Description	FY14 BUDGET	FY14 ACTUAL	FY15 BUDGET	FY16 PROPOSED	\$CHANGE	% \$CHANGE
10000 . 3300 . 5 . 483 . 64 . 41 . 04 . 2 TRANSPORTATION - SPECIAL NEEDS	\$361,399.00	\$503,515.37	\$425,000.00	\$550,000.00	\$125,000.00	29.41%
l by Location 41	\$1,392,466.00	\$1,503,135.37	\$1,464,625.00	\$1,579,212.00	\$114,587.00	7.82%
by Function 3300	\$1,392,466.00	\$1,503,135.37	\$1,464,625.00	\$1,579,212.00	\$114,587.00	7.82%
10000 . 3400 . 5 . 225 . 99 . 41 . 3 . 0 SALARY - DIRECTOR OF FOOD SERVICE	\$55,890.00	\$59,561.00	\$59,561.00	\$63,188.00	\$3,627.00	6.09%
10000 . 3400 . 5 . 452 . 00 . 41 . 00 . 0 GF-FOOD SERVICE-HEALTH INSURANCE	\$95,359.00	\$81,291.00	\$104,418.00	\$114,338.00	\$9,920.01	9.50%
10000 . 3400 . 5 . 513 . 99 . 41 . 00 . 0 GF-FOOD SVC-DRY GROCERIES	\$50,000.00	\$107,226.23	\$50,000.00	\$50,000.00	\$0.00	0.00%
l by Location 41	\$201,249.00	\$248,078.23	\$213,979.00	\$227,526.00	\$13,547.01	6.33%
by Function 3400	\$201,249.00	\$248,078.23	\$213,979.00	\$227,526.00	\$13,547.01	6.33%
10000 . 3510 . 5 . 125 . 99 . 21 . 03 . 0 SALARY - COACHES	\$113,185.00	\$119,643.00	\$118,185.00	\$118,185.00	\$0.00	0.00%
10000 . 3510 . 5 . 442 . 99 . 21 . 04 . 0 EQUIP MAINT - ATHLETICS	\$7,000.00	\$6,045.38	\$7,000.00	\$7,000.00	\$0.00	0.00%
10000 . 3510 . 5 . 444 . 99 . 21 . 04 . 0 PROF SERVICES & FEES - ATHLETICS	\$21,700.00	\$21,444.60	\$21,700.00	\$21,700.00	\$0.00	0.00%
10000 . 3510 . 5 . 445 . 99 . 21 . 04 . 0 RENTS AND LEASES	\$6,350.00	\$5,408.30	\$6,350.00	\$6,350.00	\$0.00	0.00%
10000 . 3510 . 5 . 452 . 99 . 21 . 04 . 0 SPORTS INSURANCE	\$5,400.00	\$4,127.00	\$5,400.00	\$5,400.00	\$0.00	0.00%
10000 . 3510 . 5 . 484 . 99 . 21 . 04 . 0 TRANSPORTATION - ATHLETICS	\$21,966.00	\$27,175.00	\$21,966.00	\$21,966.00	\$0.00	0.00%
10000 . 3510 . 5 . 500 . 99 . 21 . 05 . 0 SUPPLIES - ATHLETICS	\$9,200.00	\$8,875.44	\$9,200.00	\$9,200.00	\$0.00	0.00%
10000 . 3510 . 5 . 503 . 99 . 21 . 05 . 0 SUPPLIES - UNIFORMS	\$8,000.00	\$7,872.33	\$8,000.00	\$8,000.00	\$0.00	0.00%
l by Location 21	\$192,801.00	\$200,591.05	\$197,801.00	\$197,801.00	\$0.00	0.00%
by Function 3510	\$192,801.00	\$200,591.05	\$197,801.00	\$197,801.00	\$0.00	0.00%
10000 . 3520 . 5 . 305 . 99 . 14 . 03 . 0 SALARY - ACTIVITY ADVISORS - ES	\$5,000.00	\$2,996.48	\$5,000.00	\$5,000.00	\$0.00	0.00%
l by Location 14	\$5,000.00	\$2,996.48	\$5,000.00	\$5,000.00	\$0.00	0.00%
10000 . 3520 . 5 . 305 . 99 . 20 . 03 . 0 SALARY - ACTIVITY ADVISORS - MS	\$21,000.00	\$21,379.50	\$25,000.00	\$14,000.00	-\$11,000.00	-44.00%
l by Location 20	\$21,000.00	\$21,379.50	\$25,000.00	\$14,000.00	-\$11,000.00	-44.00%
10000 . 3520 . 5 . 305 . 99 . 21 . 03 . 0 SALARY - ACTIVITY ADVISORS - HS	\$47,047.00	\$49,266.00	\$47,047.00	\$39,047.00	-\$8,000.00	-17.00%
10000 . 3520 . 5 . 444 . 99 . 21 . 04 . 0 PROF. SERVICES & FEES - HS ACTIVITIES	\$0.00	\$7,656.00	\$0.00	\$8,000.00	\$8,000.00	*
10000 . 3520 . 5 . 698 . 28 . 21 . 04 . 0 PRINTING - MAROON REF/IMAGES	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
l by Location 21	\$47,547.00	\$56,922.00	\$47,547.00	\$47,547.00	\$0.00	0.00%
by Function 3520	\$73,547.00	\$81,297.98	\$77,547.00	\$66,547.00	-\$11,000.00	-14.18%
10000 . 4110 . 5 . 310 . 99 . 14 . 03 . 0 SALARY - CUSTODIAL	\$145,912.00	\$145,052.75	\$147,789.00	\$159,795.00	\$12,006.00	8.12%
10000 . 4110 . 5 . 330 . 99 . 14 . 03 . 0 SALARY - CUSTODIAL SUBS	\$5,000.00	\$6,358.25	\$5,000.00	\$5,000.00	\$0.00	0.00%
10000 . 4110 . 5 . 350 . 99 . 14 . 03 . 0 SALARY - OVERTIME	\$13,517.00	\$7,817.16	\$13,517.00	\$13,517.00	\$0.00	0.00%
10000 . 4110 . 5 . 500 . 99 . 14 . 05 . 0 SUPPLIES - CUSTODIAL - ES	\$17,200.00	\$16,311.44	\$17,200.00	\$17,200.00	\$0.00	0.00%
l by Location 14	\$181,629.00	\$175,539.60	\$183,506.00	\$195,512.00	\$12,006.00	6.54%
10000 . 4110 . 5 . 310 . 99 . 20 . 03 . 0 SALARY - CUSTODIAL	\$121,825.00	\$112,844.91	\$110,831.00	\$150,143.00	\$39,312.00	35.47%
10000 . 4110 . 5 . 330 . 99 . 20 . 03 . 0 SALARY - CUSTODIAL SUBS	\$3,475.00	\$5,488.25	\$3,475.00	\$3,475.00	\$0.00	0.00%
10000 . 4110 . 5 . 350 . 99 . 20 . 03 . 0 SALARY - OVERTIME	\$9,649.00	\$5,284.64	\$9,649.00	\$9,649.00	\$0.00	0.00%
10000 . 4110 . 5 . 500 . 99 . 20 . 05 . 0 SUPPLIES - CUSTODIAL - MS	\$14,000.00	\$13,471.88	\$14,000.00	\$14,000.00	\$0.00	0.00%
l by Location 20	\$148,949.00	\$137,089.68	\$137,955.00	\$177,267.00	\$39,312.00	28.50%
10000 . 4110 . 5 . 310 . 99 . 21 . 03 . 0 SALARY - CUSTODIAL	\$199,825.00	\$197,343.44	\$192,858.00	\$202,766.00	\$9,908.00	5.14%
10000 . 4110 . 5 . 330 . 99 . 21 . 03 . 0 SALARY - CUSTODIAL SUBS	\$3,225.00	\$12,230.75	\$3,225.00	\$3,225.00	\$0.00	0.00%
10000 . 4110 . 5 . 350 . 99 . 21 . 03 . 0 SALARY - OVERTIME	\$22,350.00	\$13,105.04	\$22,350.00	\$22,350.00	\$0.00	0.00%
10000 . 4110 . 5 . 500 . 99 . 21 . 05 . 0 SUPPLIES - CUSTODIAL - HS	\$35,000.00	\$29,539.68	\$35,000.00	\$35,000.00	\$0.00	0.00%
	\$260,400.00	\$252,218.91	\$253,433.00	\$263,341.00	\$9,908.00	3.91%
10000 . 4110 . 5 . 503 . 99 . 31 . 05 . 0 SUPPLIES - CUSTODIAL - ADMIN	\$2,000.00	\$97.54	\$2,000.00	\$2,000.00	\$0.00	0.00%
l by Location 21	\$2,000.00	\$97.54	\$2,000.00	\$2,000.00	\$0.00	0.00%
by Function 4110	\$592,978.00	\$564,945.73	\$576,894.00	\$638,120.00	\$61,226.00	10.61%
10000 . 4120 . 5 . 503 . 99 . 14 . 05 . 0 GAS - ES	\$60,000.00	\$44,533.66	\$62,743.00	\$65,501.00	\$2,758.00	4.40%
l by Location 14	\$60,000.00	\$44,533.66	\$62,743.00	\$65,501.00	\$2,758.00	4.40%
10000 . 4120 . 5 . 503 . 99 . 20 . 05 . 0 GAS - MS	\$34,400.00	\$22,728.51	\$36,198.00	\$36,198.00	\$0.00	0.00%
l by Location 20	\$34,400.00	\$22,728.51	\$36,198.00	\$36,198.00	\$0.00	0.00%
10000 . 4120 . 5 . 503 . 99 . 21 . 05 . 0 OIL/GAS - HS	\$112,000.00	\$81,978.57	\$112,542.00	\$112,542.00	\$0.00	0.00%
l by Location 21	\$112,000.00	\$81,978.57	\$112,542.00	\$112,542.00	\$0.00	0.00%
10000 . 4120 . 5 . 500 . 99 . 41 . 05 . 0 OIL - BORGNIS HOUSE	\$6,000.00	\$2,346.70	\$6,000.00	\$6,004.00	\$4.00	0.07%

Account Description	FY14 BUDGET	FY14 ACTUAL	FY15 BUDGET	FY16 PROPOSED	\$CHANGE	% \$CHANGE
10000 . 4120 . 5 . 503 . 00 . 41 . 05 . 0 GAS - WWTF/WW	\$13,000.00	\$6,304.76	\$13,000.00	\$14,586.00	\$1,586.00	12.20%
10000 . 4120 . 5 . 503 . 99 . 41 . 05 . 0 OIL - FARMHOUSE	\$7,600.00	\$8,570.59	\$7,600.00	\$7,600.00	\$0.00	0.00%
l by Location 41	\$26,600.00	\$17,222.05	\$26,600.00	\$28,190.00	\$1,590.00	5.98%
by Function 4110	\$233,000.00	\$166,462.79	\$238,083.00	\$242,431.00	\$4,348.00	1.83%
10000 . 4130 . 5 . 500 . 99 . 14 . 05 . 0 ELECTRICITY - ES	\$99,500.00	\$106,133.49	\$112,044.00	\$129,456.00	\$17,412.00	15.54%
l by Location 14	\$99,500.00	\$106,133.49	\$112,044.00	\$129,456.00	\$17,412.00	15.54%
10000 . 4130 . 5 . 500 . 99 . 20 . 05 . 0 ELECTRICITY - MS	\$101,000.00	\$88,770.08	\$113,733.00	\$131,400.00	\$17,667.00	15.53%
l by Location 20	\$101,000.00	\$88,770.08	\$113,733.00	\$131,400.00	\$17,667.00	15.53%
10000 . 4130 . 5 . 500 . 99 . 21 . 05 . 0 ELECTRICITY - HS	\$118,500.00	\$115,507.35	\$133,526.00	\$154,163.00	\$20,637.00	15.46%
l by Location 21	\$118,500.00	\$115,507.35	\$133,526.00	\$154,163.00	\$20,637.00	15.46%
10000 . 4130 . 5 . 500 . 99 . 31 . 05 . 0 ELECTRICITY - ADMIN	\$12,000.00	\$13,838.38	\$11,480.00	\$12,000.00	\$520.00	4.53%
l by Location 31	\$12,000.00	\$13,838.38	\$11,480.00	\$12,000.00	\$520.00	4.53%
10000 . 4130 . 5 . 500 . 00 . 41 . 05 . 0 ELECTRICITY - WWTF/WW	\$30,000.00	\$30,558.17	\$33,210.00	\$38,555.00	\$5,345.00	16.09%
10000 . 4130 . 5 . 500 . 99 . 41 . 05 . 0 ELECTRICITY - FARMHOUSE	\$1,100.00	\$3,305.53	\$1,212.00	\$1,360.00	\$148.00	12.21%
10000 . 4130 . 5 . 503 . 99 . 41 . 05 . 0 ELECTRICITY - BORGNIS HOUSE	\$1,600.00	\$453.61	\$1,796.00	\$2,042.00	\$246.00	13.70%
l by Location 41	\$32,700.00	\$34,317.31	\$36,218.00	\$41,957.00	\$5,739.00	15.85%
by Function 4130	\$363,700.00	\$358,566.61	\$407,001.00	\$468,976.00	\$61,975.00	15.23%
10000 . 4132 . 5 . 440 . 99 . 41 . 04 . 0 WATER VAULT SERVICES/FEES	\$15,000.00	\$11,397.98	\$15,000.00	\$15,000.00	\$0.00	0.00%
10000 . 4132 . 5 . 444 . 99 . 41 . 04 . 0 WWTF - CONTRACTED SERVICES	\$18,000.00	\$29,931.09	\$18,000.00	\$18,800.00	\$800.00	4.44%
10000 . 4132 . 5 . 448 . 99 . 41 . 05 . 0 SUPPLIES - WWTF	\$9,500.00	\$49,558.86	\$9,500.00	\$9,500.00	\$0.00	0.00%
l by Location 41	\$42,500.00	\$90,887.93	\$42,500.00	\$43,300.00	\$800.00	1.88%
by Function 4132	\$42,500.00	\$90,887.93	\$42,500.00	\$43,300.00	\$800.00	1.88%
10000 . 4134 . 5 . 444 . 99 . 14 . 04 . 0 PHONE MAINT - ES	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	0.00%
10000 . 4134 . 5 . 500 . 99 . 14 . 05 . 0 USAGE & LONG DISTANCE - ES	\$6,700.00	\$4,311.43	\$6,700.00	\$6,700.00	\$0.00	0.00%
l by Location 14	\$9,700.00	\$4,311.43	\$9,700.00	\$9,700.00	\$0.00	0.00%
10000 . 4134 . 5 . 444 . 99 . 20 . 04 . 0 PHONE MAINT - MS	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	0.00%
10000 . 4134 . 5 . 500 . 99 . 20 . 05 . 0 USAGE & LONG DISTANCE - MS	\$6,000.00	\$4,624.82	\$6,000.00	\$6,000.00	\$0.00	0.00%
l by Location 20	\$9,000.00	\$4,624.82	\$9,000.00	\$9,000.00	\$0.00	0.00%
10000 . 4134 . 5 . 444 . 99 . 21 . 04 . 0 PHONE MAINT - HS	\$3,000.00	\$1,479.21	\$3,000.00	\$3,000.00	\$0.00	0.00%
10000 . 4134 . 5 . 500 . 99 . 21 . 05 . 0 USAGE & LONG DISTANCE - HS	\$13,500.00	\$13,106.05	\$13,500.00	\$13,500.00	\$0.00	0.00%
l by Location 21	\$16,500.00	\$14,585.26	\$16,500.00	\$16,500.00	\$0.00	0.00%
10000 . 4134 . 5 . 444 . 99 . 31 . 04 . 0 PHONE MAINT - ADMIN	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10000 . 4134 . 5 . 500 . 99 . 31 . 05 . 0 USAGE & LONG DISTANCE - ADMIN	\$8,000.00	\$6,449.60	\$8,000.00	\$8,000.00	\$0.00	0.00%
l by Location 31	\$9,000.00	\$6,449.60	\$9,000.00	\$9,000.00	\$0.00	0.00%
10000 . 4134 . 5 . 500 . 99 . 41 . 05 . 0 INTERNET ACCESS FEES	\$51,500.00	\$50,397.54	\$51,500.00	\$46,000.00	-\$5,500.00	-10.68%
l by Location 41	\$51,500.00	\$50,397.54	\$51,500.00	\$46,000.00	-\$5,500.00	-10.68%
by Function 4134	\$95,700.00	\$80,368.65	\$95,700.00	\$90,200.00	-\$5,500.00	-5.75%
10000 . 4136 . 5 . 444 . 99 . 14 . 04 . 0 REFUSE REMOVAL - ES	\$10,000.00	\$12,001.00	\$10,400.00	\$12,000.00	\$1,600.00	15.38%
l by Location 14	\$10,000.00	\$12,001.00	\$10,400.00	\$12,000.00	\$1,600.00	15.38%
10000 . 4136 . 5 . 444 . 99 . 20 . 04 . 0 REFUSE REMOVAL - MS	\$11,000.00	\$6,750.60	\$11,400.00	\$11,400.00	\$0.00	0.00%
l by Location 20	\$11,000.00	\$6,750.60	\$11,400.00	\$11,400.00	\$0.00	0.00%
10000 . 4136 . 5 . 444 . 99 . 21 . 04 . 0 REFUSE REMOVAL - HS	\$12,000.00	\$14,059.70	\$12,400.00	\$14,000.00	\$1,600.00	12.90%
l by Location 21	\$12,000.00	\$14,059.70	\$12,400.00	\$14,000.00	\$1,600.00	12.90%
10000 . 4136 . 5 . 444 . 99 . 41 . 04 . 0 REFUSE REMOVAL - DW	\$3,000.00	\$1,050.00	\$3,000.00	\$3,000.00	\$0.00	0.00%
l by Location 41	\$3,000.00	\$1,050.00	\$3,000.00	\$3,000.00	\$0.00	0.00%
by Function 4134	\$36,000.00	\$33,861.30	\$37,200.00	\$40,400.00	\$3,200.00	8.60%
10000 . 4210 . 5 . 500 . 00 . 14 . 05 . 0 SUPPLIES - GROUNDS MAINT - ES	\$2,500.00	\$1,405.39	\$2,500.00	\$2,500.00	\$0.00	0.00%
l by Location 14	\$2,500.00	\$1,405.39	\$2,500.00	\$2,500.00	\$0.00	0.00%
10000 . 4210 . 5 . 500 . 00 . 20 . 05 . 0 SUPPLIES - GROUNDS MAINT - MS	\$2,500.00	\$846.03	\$2,500.00	\$2,500.00	\$0.00	0.00%
l by Location 20	\$2,500.00	\$846.03	\$2,500.00	\$2,500.00	\$0.00	0.00%
10000 . 4210 . 5 . 500 . 00 . 21 . 05 . 0 SUPPLIES - GROUNDS MAINT - HS	\$14,000.00	\$14,655.35	\$14,000.00	\$14,000.00	\$0.00	0.00%
l by Location 21	\$14,000.00	\$14,655.35	\$14,000.00	\$14,000.00	\$0.00	0.00%

Account Description	FY14 BUDGET	FY14 ACTUAL	FY15 BUDGET	FY16 PROPOSED	\$CHANGE	% \$CHANGE
10000 . 4210 . 5 . 315 . 00 . 41 . 03 . 0 SALARY - GROUNDS MAINTENANCE - SUMMER	\$12,863.00	\$15,255.38	\$17,000.00	\$17,000.00	\$0.00	0.00%
10000 . 4210 . 5 . 442 . 00 . 41 . 05 . 0 EQUIP MAINT - GROUNDS	\$3,500.00	\$972.90	\$3,500.00	\$3,500.00	\$0.00	0.00%
10000 . 4210 . 5 . 444 . 00 . 41 . 05 . 0 PROF SERVICES - GROUNDS	\$2,500.00	\$4.32	\$2,500.00	\$2,500.00	\$0.00	0.00%
10000 . 4210 . 5 . 500 . 00 . 41 . 05 . 0 SUPPLIES - GROUNDS MAINT - DW	\$4,000.00	\$8,116.95	\$4,000.00	\$4,000.00	\$0.00	0.00%
10000 . 4210 . 5 . 503 . 00 . 41 . 05 . 0 FUEL FOR VEHICLES	\$12,500.00	\$9,024.10	\$13,000.00	\$13,000.00	\$0.00	0.00%
10000 . 4210 . 5 . 555 . 00 . 41 . 05 . 0 EQUIPMENT - NEW	\$3,000.00	\$6,532.99	\$3,000.00	\$3,000.00	\$0.00	0.00%
l by Location 41	\$38,363.00	\$39,906.64	\$43,000.00	\$43,000.00	\$0.00	0.00%
by Function 4210	\$57,363.00	\$56,813.41	\$62,000.00	\$62,000.00	\$0.00	0.00%
10000 . 4220 . 5 . 444 . 00 . 14 . 04 . 0 PROF SERVICES & FEES - ES	\$7,000.00	\$9,421.72	\$7,000.00	\$7,000.00	\$0.00	0.00%
10000 . 4220 . 5 . 446 . 00 . 14 . 04 . 0 ELECTRICAL SERVICES - ES	\$7,500.00	\$585.00	\$7,500.00	\$7,500.00	\$0.00	0.00%
10000 . 4220 . 5 . 447 . 00 . 14 . 04 . 0 PLUMBING SERVICES - ES	\$8,000.00	\$1,232.30	\$8,000.00	\$8,000.00	\$0.00	0.00%
10000 . 4220 . 5 . 500 . 00 . 14 . 05 . 0 SUPPLIES - ES	\$7,500.00	\$15,634.43	\$7,500.00	\$7,500.00	\$0.00	0.00%
l by Location 14	\$30,000.00	\$26,873.45	\$30,000.00	\$30,000.00	\$0.00	0.00%
10000 . 4220 . 5 . 444 . 00 . 20 . 04 . 0 PROF SERVICES & FEES - MS	\$7,000.00	\$13,578.57	\$7,000.00	\$7,000.00	\$0.00	0.00%
10000 . 4220 . 5 . 446 . 00 . 20 . 04 . 0 ELECTRICAL SERVICES - MS	\$7,500.00	\$5,582.03	\$7,500.00	\$7,500.00	\$0.00	0.00%
10000 . 4220 . 5 . 447 . 00 . 20 . 04 . 0 PLUMBING SERVICES - MS	\$6,000.00	\$2,678.04	\$6,000.00	\$6,000.00	\$0.00	0.00%
10000 . 4220 . 5 . 500 . 00 . 20 . 05 . 0 SUPPLIES - MS	\$7,500.00	\$5,629.03	\$7,500.00	\$7,500.00	\$0.00	0.00%
l by Location 20	\$28,000.00	\$27,467.67	\$28,000.00	\$28,000.00	\$0.00	0.00%
10000 . 4220 . 5 . 444 . 00 . 21 . 04 . 0 PROF SERVICES & FEES - HS	\$21,000.00	\$22,376.32	\$21,000.00	\$21,000.00	\$0.00	0.00%
10000 . 4220 . 5 . 446 . 00 . 21 . 04 . 0 ELECTRICAL SERVICES - HS	\$20,000.00	\$9,842.23	\$20,900.00	\$20,900.00	\$0.00	0.00%
10000 . 4220 . 5 . 447 . 00 . 21 . 04 . 0 PLUMBING SERVICES - HS	\$14,000.00	\$10,359.53	\$14,000.00	\$14,000.00	\$0.00	0.00%
10000 . 4220 . 5 . 500 . 00 . 21 . 05 . 0 SUPPLIES - HS	\$7,500.00	\$5,111.28	\$7,500.00	\$7,500.00	\$0.00	0.00%
l by Location 21	\$62,500.00	\$47,689.36	\$63,400.00	\$63,400.00	\$0.00	0.00%
10000 . 4220 . 5 . 444 . 00 . 31 . 04 . 0 PROF SERVICES & FEES - ADMIN	\$0.00	\$2,735.97	\$0.00	\$0.00	\$0.00	*
10000 . 4220 . 5 . 447 . 00 . 31 . 04 . 0 PLUMBING SERVICES - ADMIN	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
10000 . 4220 . 5 . 500 . 99 . 31 . 05 . 0 SUPPLIES - ADMIN	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
10000 . 4220 . 5 . 696 . 99 . 31 . 04 . 0 TRAVEL - IN DISTRICT	\$1,300.00	\$1,483.27	\$1,300.00	\$1,300.00	\$0.00	0.00%
l by Location 31	\$2,300.00	\$4,219.24	\$2,300.00	\$2,300.00	\$0.00	0.00%
10000 . 4220 . 5 . 310 . 99 . 41 . 03 . 0 SALARY - DISTRICT MAINTENANCE	\$155,419.00	\$155,964.24	\$155,964.00	\$178,944.00	\$22,980.00	14.73%
10000 . 4220 . 5 . 350 . 99 . 41 . 03 . 0 SALARY - OVERTIME	\$2,942.00	\$7,523.52	\$3,000.00	\$6,500.00	\$3,500.00	116.67%
10000 . 4220 . 5 . 442 . 00 . 41 . 04 . 0 EQUIP MAINT - VEHICLES	\$8,000.00	\$9,340.20	\$8,000.00	\$8,000.00	\$0.00	0.00%
10000 . 4220 . 5 . 444 . 00 . 41 . 04 . 0 PROF SERVICES & FEES - DW	\$6,000.00	\$19,386.56	\$6,000.00	\$6,000.00	\$0.00	0.00%
10000 . 4220 . 5 . 446 . 00 . 41 . 04 . 0 ELECTRICAL SERVICES - BORGNIS HOUSE	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
10000 . 4220 . 5 . 447 . 00 . 41 . 04 . 0 PLUMBING SERVICES - BORGNIS HOUSE	\$500.00	\$151.50	\$500.00	\$500.00	\$0.00	0.00%
10000 . 4220 . 5 . 500 . 00 . 41 . 05 . 0 SUPPLIES - DW	\$22,000.00	\$5,146.82	\$23,000.00	\$23,000.00	\$0.00	0.00%
10000 . 4220 . 5 . 692 . 99 . 41 . 04 . 0 STAFF DEVELOPMENT	\$4,500.00	\$4,606.49	\$4,500.00	\$4,500.00	\$0.00	0.00%
l by Location 41	\$199,861.00	\$202,119.33	\$201,464.00	\$227,944.00	\$26,480.00	13.14%
by Function 4220	\$322,661.00	\$308,369.05	\$325,164.00	\$351,644.00	\$26,480.00	8.14%
10000 . 4225 . 5 . 444 . 99 . 14 . 04 . 0 PROF SERVICES & FEES - SECURITY - ES	\$2,500.00	\$2,535.75	\$2,600.00	\$2,600.00	\$0.00	0.00%
l by Location 14	\$2,500.00	\$2,535.75	\$2,600.00	\$2,600.00	\$0.00	0.00%
10000 . 4225 . 5 . 444 . 99 . 20 . 04 . 0 PROF SERVICES & FEES - SECURITY - MS	\$2,500.00	\$1,778.50	\$2,600.00	\$2,600.00	\$0.00	0.00%
l by Location 20	\$2,500.00	\$1,778.50	\$2,600.00	\$2,600.00	\$0.00	0.00%
10000 . 4225 . 5 . 444 . 99 . 21 . 04 . 0 PROF SERVICES & FEES - SECURITY - HS	\$2,500.00	\$1,950.41	\$2,600.00	\$2,600.00	\$0.00	0.00%
l by Location 21	\$2,500.00	\$1,950.41	\$2,600.00	\$2,600.00	\$0.00	0.00%
by Function 4225	\$7,500.00	\$6,264.66	\$7,800.00	\$7,800.00	\$0.00	0.00%
10000 . 4230 . 5 . 442 . 99 . 14 . 04 . 0 EQUIP MAINT - ES	\$9,000.00	\$21,067.32	\$9,000.00	\$9,000.00	\$0.00	0.00%
l by Location 14	\$9,000.00	\$21,067.32	\$9,000.00	\$9,000.00	\$0.00	0.00%
10000 . 4230 . 5 . 442 . 99 . 20 . 04 . 0 EQUIP MAINT - MS	\$9,000.00	\$7,766.18	\$9,000.00	\$9,000.00	\$0.00	0.00%
l by Location 20	\$9,000.00	\$7,766.18	\$9,000.00	\$9,000.00	\$0.00	0.00%
10000 . 4230 . 5 . 442 . 99 . 21 . 04 . 0 EQUIP MAINT - HS	\$26,000.00	\$20,819.47	\$27,000.00	\$27,000.00	\$0.00	0.00%
l by Location 21	\$26,000.00	\$20,819.47	\$27,000.00	\$27,000.00	\$0.00	0.00%

Account Description	FY14 BUDGET	FY14 ACTUAL	FY15 BUDGET	FY16 PROPOSED	\$CHANGE	% \$CHANGE
10000 . 4230 . 5 . 442 . 99 . 41 . 04 . 0 EQUIP MAINT - DW	\$43,000.00	\$31,532.00	\$44,000.00	\$44,000.00	\$0.00	0.00%
l by Location 41	\$43,000.00	\$31,532.00	\$44,000.00	\$44,000.00	\$0.00	0.00%
by Function 4230	\$87,000.00	\$81,184.97	\$89,000.00	\$89,000.00	\$0.00	0.00%
10000 . 5100 . 5 . 450 . 00 . 41 . 00 . 0 RETIREMENT- BERKSHIRE COUNTY SYSTEM	\$470,607.00	\$470,607.00	\$510,294.00	\$551,118.00	\$40,824.00	8.00%
10000 . 5100 . 5 . 452 . 00 . 41 . 00 . 0 HEALTH INSURANCE	\$3,801,728.00	\$3,648,510.31	\$4,128,892.00	\$4,521,137.00	\$392,245.00	9.50%
10000 . 5100 . 5 . 454 . 00 . 41 . 00 . 0 LIFE INSURANCE	\$20,294.00	\$20,420.43	\$20,294.00	\$22,000.00	\$1,706.00	8.41%
10000 . 5100 . 5 . 455 . 00 . 41 . 0 . 0 FLEXIBLE SPENDING ACCOUNT	\$0.00	\$0.00	\$0.00	\$800.00	\$800.00	*
10000 . 5100 . 5 . 456 . 00 . 41 . 00 . 0 INSURANCE - UNEMPLOYMENT	\$30,000.00	\$23,028.42	\$30,000.00	\$30,000.00	\$0.00	0.00%
10000 . 5100 . 5 . 458 . 00 . 41 . 00 . 0 MEDICARE TAX	\$170,000.00	\$180,464.10	\$180,000.00	\$180,000.00	\$0.00	0.00%
l by Location 41	\$4,492,629.00	\$4,343,030.26	\$4,869,480.00	\$5,305,055.00	\$435,575.00	8.95%
by Function 5100	\$4,492,629.00	\$4,343,030.26	\$4,869,480.00	\$5,305,055.00	\$435,575.00	8.95%
10000 . 5200 . 5 . 465 . 99 . 41 . 04 . 0 INSURANCE - BONDED EMPLOYEES	\$1,750.00	\$4,428.13	\$1,750.00	\$3,000.00	\$1,250.00	71.43%
l by Location 41	\$1,750.00	\$4,428.13	\$1,750.00	\$3,000.00	\$1,250.00	71.43%
by Function 5200	\$1,750.00	\$4,428.13	\$1,750.00	\$3,000.00	\$1,250.00	71.43%
10000 . 5260 . 5 . 460 . 00 . 41 . 00 . 0 INSURANCE - WORKERS COMPENSATION	\$60,000.00	\$56,362.95	\$67,000.00	\$74,000.00	\$7,000.00	10.45%
10000 . 5260 . 5 . 463 . 00 . 41 . 00 . 0 INSURANCE - EMPLOYEMENT LIABILITY	\$5,360.00	\$4,792.75	\$5,628.00	\$5,536.00	-\$92.00	-1.63%
10000 . 5260 . 5 . 464 . 00 . 41 . 00 . 0 INSURANCE - GENERAL LIABILITY	\$34,500.00	\$37,207.95	\$36,225.00	\$42,975.00	\$6,750.00	18.63%
10000 . 5260 . 5 . 468 . 00 . 41 . 00 . 0 INSURANCE - AUTOMOBILE	\$2,908.00	\$3,196.75	\$3,054.00	\$3,359.00	\$305.00	9.99%
l by Location 41	\$102,768.00	\$101,560.40	\$111,907.00	\$125,870.00	\$13,963.00	12.48%
by Function 5260	\$102,768.00	\$101,560.40	\$111,907.00	\$125,870.00	\$13,963.00	12.48%
10000 . 5350 . 5 . 445 . 00 . 31 . 00 . 0 RENTAL - ADMIN	\$40,000.00	\$40,195.00	\$40,200.00	\$40,200.00	\$0.00	0.00%
l by Location 31	\$40,000.00	\$40,195.00	\$40,200.00	\$40,200.00	\$0.00	0.00%
by Function 5350	\$40,000.00	\$40,195.00	\$40,200.00	\$40,200.00	\$0.00	0.00%
10000 . 5400 . 5 . 468 . 00 . 41 . 00 . 0 SHORT TERM INTEREST - RANs	\$10,000.00	\$7,636.98	\$10,000.00	\$10,000.00	\$0.00	0.00%
l by Location 41	\$10,000.00	\$7,636.98	\$10,000.00	\$10,000.00	\$0.00	0.00%
by Function 5400	\$10,000.00	\$7,636.98	\$10,000.00	\$10,000.00	\$0.00	0.00%
10000 . 7400 . 5 . 555 . 00 . 41 . 06 . 0 ASSET ACQUISITION - SCHOOL FURNITURE	\$0.00	\$1,546.56	\$0.00	\$0.00	\$0.00	*
l by Location 41	\$0.00	\$1,546.56	\$0.00	\$0.00	\$0.00	*
by Function 7400	\$0.00	\$1,546.56	\$0.00	\$0.00	\$0.00	*
10000 . 9100 . 5 . 421 . 99 . 41 . 04 . 2 TUITION - OTHER MA SCHOOL DISTRICTS - SPED	\$193,701.00	\$155,147.84	\$165,000.00	\$180,000.00	\$15,000.00	9.09%
10000 . 9100 . 5 . 694 . 99 . 41 . 04 . 2 TUITION - PRIVATE SCHOOLS - SPED	\$627,208.00	\$562,785.93	\$772,358.00	\$775,901.00	\$3,543.00	0.46%
l by Location 41	\$820,909.00	\$717,933.77	\$937,358.00	\$955,901.00	\$18,543.00	1.98%
by Function 9100	\$820,909.00	\$717,933.77	\$937,358.00	\$955,901.00	\$18,543.00	1.98%
10000 . 9110 . 5 . 420 . 99 . 41 . 04 . 0 TUITION - SCHOOL CHOICE	\$650,000.00	\$600,721.00	\$650,000.00	\$650,000.00	\$0.00	0.00%
l by Location 41	\$650,000.00	\$600,721.00	\$650,000.00	\$650,000.00	\$0.00	0.00%
by Function 9110	\$650,000.00	\$600,721.00	\$650,000.00	\$650,000.00	\$0.00	0.00%
10000 . 9445 . 5 . 000 . 00 . 41 . 00 . 0 TRANSFER TO DEBT SERVICE FUND	\$1.00	\$0.61	\$1.00	\$1.00	\$0.00	0.00%
l by Location 41	\$1.00	\$0.61	\$1.00	\$1.00	\$0.00	0.00%
by Function 9445	\$1.00	\$0.61	\$1.00	\$1.00	\$0.00	0.00%
10000 . 9509 . 5 . 694 . 00 . 41 . 00 . 0 CONTINGENCY - REIMBURSED CREDITS	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00	\$0.00	0.00%
10000 . 9509 . 5 . 699 . 00 . 41 . 00 . 0 CONTINGENCY - SALARY/OTHER	\$189,612.00	\$0.00	\$367,242.00	\$78,110.00	-\$289,132.00	-78.73%
l by Location 41	\$201,612.00	\$0.00	\$379,242.00	\$90,110.00	-\$289,132.00	-76.24%
by Function 9509	\$201,612.00	\$0.00	\$379,242.00	\$90,110.00	-\$289,132.00	-76.24%
Grand Total Operating Budget	\$22,387,500.00	\$22,315,716.30	\$23,496,876.00	\$24,361,610.00	\$864,734.00	3.68%

* Items which have an increase or decrease but which are mathematically undivisible or otherwise present in a skewed manner.



INFORMATION

Assessed Values of Taxable Property

The Berkshire Hills Regional School District exists as a separate municipal entity within the Commonwealth of Massachusetts. However, it does not have taxing authority and, therefore, information pertaining to taxable property, market value for taxable property, property tax rates, and collections does not directly affect the District's capacity to generate revenue from its member communities. Each member community is assessed its proportional share of the operating and capital budget by the District.

DISTRICT STATISTICS

ENROLLMENT

At Berkshire Hills Regional School District, we recognize the value of managing class sizes to help us achieve our educational goals and support students in learning and developing socially, emotionally and intellectually. As is shown in the chart below, we anticipate being able to maintain class sizes at each school at or below the guidelines established by the school committee. These guidelines are:

Pre-K-K	16-20 students
Grades 1-4	20 students
Grades 5-8	25 students
Grades 9-12	25 students

Average Class Sizes Projected 2015 - 2016

Elementary School		Middle School		High School	
Pre-K	13	English	23	English	18
EK	0	Math	25	Math	18
K-1	15	Social Studies	26	Social Studies	19
2-4	17	Science	26	Science	19
K-4	17			Foreign Language	16

Longitudinal enrollment data can be found on page 73.

Longitudinal Class Size Patterns

<u>Average Class Sizes</u>		<u>11-12</u>	<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>Projected 15-16</u>
<u>Pre-K</u>	- student evaluations done in spring to determin	14	11	16	13	13
<u>EK</u>		18	15	16	13	0
<u>K-1</u>		15	16	15	15	15
<u>2-4</u>		22	19	19	19	17
<u>K-4</u>		20	18	18	18	17
<u>Grades 5-8</u>						
<u>Grade 5</u>						
	All classes	14	n/a	n/a	n/a	n/a
	English, Math	n/a	23	23	23	23
	Science, Social Studies	n/a	23	23	23	23
<u>Grade 6</u>						
	All classes	20	n/a	n/a	n/a	n/a
	English, Math	n/a	23	23	23	25
	Science, Social Studies	n/a	23	23	23	25
<u>Grade 7 All classes</u>						
	English, Math	23	23	23	23	26
	Science, Social Studies	23	23	23	23	26
<u>Grade 8 All classes</u>						
	English, Math	23	23	23	23	26
	Science, Social Studies	23	23	23	23	26
<u>Grades 9-12</u>						
	English	16	18	18	18	18
	Math	13	20	20	20	19
	Social Studies	15	19	19	19	18
	Science	16	19	19	19	20
	Foreign Language	14	16	16	16	14

Longitudinal Enrollment Data

ELEMENTARY

<u>DISTRICT STUDENTS</u>	<u>10/01/10</u> <u>2010-11</u>	<u>10/01/11</u> <u>2011-12</u>	<u>10/01/12</u> <u>2012-13</u>	<u>10/01/13</u> <u>2013-14</u>	<u>10/01/14</u> <u>2014-15</u>
PRESCHOOL	21.0	14.0	11.0	12.0	15.0
EARLY KINDERGARTEN	0.0	0.0	15.0	19.0	14.0
KINDERGARTEN	85.0	71.0	53.0	51.0	58.0
GRADE ONE	67.0	69.0	57.0	56.0	53.0
GRADE TWO	65.0	78.0	71.0	56.0	55.0
GRADE THREE	57.0	71.0	76.0	76.0	57.0
GRADE FOUR	<u>54.0</u>	<u>60.0</u>	<u>75.0</u>	<u>69.0</u>	<u>74.0</u>
	349.0	363.0	358.0	339.0	326.0
<u>TUITIONED IN</u>	<u>10/01/10</u> <u>2010-11</u>	<u>10/01/11</u> <u>2011-12</u>	<u>10/01/12</u> <u>2012-13</u>	<u>10/01/13</u> <u>2013-14</u>	<u>10/01/14</u> <u>2014-15</u>
PRESCHOOL	0.0	0.0	0.0	0.0	0.0
EARLY KINDERGARTEN	0.0	0.0	0.0	0.0	0.0
KINDERGARTEN	0.0	0.0	0.0	1.0	0.0
GRADE ONE	0.0	0.0	1.0	0.0	0.0
GRADE TWO	0.0	0.0	0.0	0.0	0.0
GRADE THREE	0.0	1.0	0.0	1.0	0.0
GRADE FOUR	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1.0</u>
	0.0	1.0	1.0	2.0	1.0
<u>CHOICE STUDENTS</u>	<u>10/01/10</u> <u>2010-11</u>	<u>10/01/11</u> <u>2011-12</u>	<u>10/01/12</u> <u>2012-13</u>	<u>10/01/13</u> <u>2013-14</u>	<u>10/01/14</u> <u>2014-15</u>
PRESCHOOL	0.0	1.0	0.0	0.0	0.0
EARLY KINDERGARTEN	0.0	0.0	0.0	0.0	0.0
KINDERGARTEN	13.0	9.0	14.0	15.0	5.0
GRADE ONE	14.0	20.0	11.0	14.0	13.0
GRADE TWO	10.0	16.0	23.0	8.0	14.0
GRADE THREE	8.0	14.0	18.0	20.0	11.0
GRADE FOUR	<u>20.0</u>	<u>9.0</u>	<u>14.0</u>	<u>23.0</u>	<u>19.0</u>
	65.0	69.0	80.0	80.0	62.0
<u>TOTAL STUDENTS</u>	414.0	433.0	439.0	421.0	389.0

MIDDLE SCHOOL

<u>DISTRICT STUDENTS</u>	<u>10/01/10</u> <u>2010-11</u>	<u>10/01/11</u> <u>2011-12</u>	<u>10/01/12</u> <u>2012-13</u>	<u>10/01/13</u> <u>2013-14</u>	<u>10/01/14</u> <u>2014-15</u>
GRADE FIVE	75.0	56.0	70.0	80.0	79.0
GRADE SIX	68.0	78.0	58.0	76.0	81.0
GRADE SEVEN	72.0	77.0	82.0	64.0	74.0
GRADE EIGHT	63.0	72.0	80.0	83.0	70.0
TUITIONED OUT	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
	278.0	283.0	290.0	303.0	304.0
<u>TUITIONED IN</u>	<u>10/01/10</u> <u>2010-11</u>	<u>10/01/11</u> <u>2011-12</u>	<u>10/01/12</u> <u>2012-13</u>	<u>10/01/13</u> <u>2013-14</u>	<u>10/01/14</u> <u>2014-15</u>
GRADE FIVE	0.0	0.0	0.0	0.0	0.0
GRADE SIX	1.0	0.0	0.0	0.0	0.0
GRADE SEVEN	14.0	13.0	12.0	13.0	13.0
GRADE EIGHT	<u>11.0</u>	<u>14.0</u>	<u>14.0</u>	<u>11.0</u>	<u>12.0</u>
	26.0	27.0	26.0	24.0	25.0
<u>CHOICE STUDENTS</u>	<u>10/01/10</u> <u>2010-11</u>	<u>10/01/11</u> <u>2011-12</u>	<u>10/01/12</u> <u>2012-13</u>	<u>10/01/13</u> <u>2013-14</u>	<u>10/01/14</u> <u>2014-15</u>
GRADE FIVE	13.0	21.0	18.0	18.0	21.0
GRADE SIX	25.0	17.0	24.0	19.0	13.0
GRADE SEVEN	19.0	24.0	13.0	24.0	17.0
GRADE EIGHT	<u>30.0</u>	<u>20.0</u>	<u>24.0</u>	<u>14.0</u>	<u>23.0</u>
	87.0	82.0	79.0	75.0	74.0
<u>TOTAL STUDENTS</u>	<u>391.0</u>	<u>392.0</u>	<u>395.0</u>	<u>402.0</u>	<u>403.0</u>

MONUMENT MOUNTAIN

<u>DISTRICT STUDENTS</u>	<u>10/01/10</u> <u>2010-11</u>	<u>10/01/11</u> <u>2011-12</u>	<u>10/01/12</u> <u>2012-13</u>	<u>10/01/13</u> <u>2013-14</u>	<u>10/01/14</u> <u>2014-15</u>
GRADE NINE	76.0	68.0	91.0	87.0	98.0
GRADE TEN	83.0	81.0	75.0	88.0	84.0
GRADE ELEVEN	90.0	76.0	83.0	70.0	85.0
GRADE TWELVE	89.0	92.0	79.0	90.0	85.0
TUITIONED OUT	0.0	0.0	0.0	0.0	0.0
EXCHANGE STUDENTS	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
	338.0	317.0	328.0	335.0	352.0
<u>TUITIONED IN</u>	<u>10/01/10</u> <u>2010-11</u>	<u>10/01/11</u> <u>2011-12</u>	<u>10/01/12</u> <u>2012-13</u>	<u>10/01/13</u> <u>2013-14</u>	<u>10/01/14</u> <u>2014-15</u>
GRADE NINE	21.0	17.0	24.0	27.0	17.0
GRADE TEN	19.0	19.0	19.0	30.0	29.0
GRADE ELEVEN	28.0	21.0	19.0	24.0	28.0
GRADE TWELVE	<u>37.0</u>	<u>27.0</u>	<u>21.0</u>	<u>20.0</u>	<u>23.0</u>
	105.0	84.0	83.0	101.0	97.0
<u>CHOICE STUDENTS</u>	<u>10/01/10</u> <u>2010-11</u>	<u>10/01/11</u> <u>2011-12</u>	<u>10/01/12</u> <u>2012-13</u>	<u>10/01/13</u> <u>2013-14</u>	<u>10/01/14</u> <u>2014-15</u>
GRADE NINE	23.0	33.0	34.0	35.0	12.0
GRADE TEN	33.0	27.0	35.0	32.0	32.0
GRADE ELEVEN	29.0	38.0	29.0	33.0	29.0
GRADE TWELVE	<u>31.0</u>	<u>33.0</u>	<u>28.0</u>	<u>35.0</u>	<u>33.0</u>
	116.0	131.0	126.0	135.0	106.0
<u>TOTAL STUDENTS</u>	559.0	532.0	537.0	571.0	555.0

BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT
OCTOBER 1 ENROLLMENT SUMMARY

<i>TOTAL</i>	<i>10/01/10</i>	<i>10/01/11</i>	<i>10/01/12</i>	<i>10/01/13</i>	<i>10/01/14</i>
<u><i>DISTRICT STUDENTS</i></u>	<u><i>2010-11</i></u>	<u><i>2011-12</i></u>	<u><i>2012-13</i></u>	<u><i>2013-14</i></u>	<u><i>2014-15</i></u>
MUDDY BROOK	349.0	363.0	358.0	339.0	326.0
MONUMENT VALLEY	278.0	283.0	290.0	303.0	304.0
MONUMENT MT.	338.0	317.0	328.0	335.0	352.0
TUITIONED OUT	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
	965.0	963.0	976.0	977.0	982.0

<i>TOTAL</i>	<i>10/01/10</i>	<i>10/01/11</i>	<i>10/01/12</i>	<i>10/01/13</i>	<i>10/01/14</i>
<u><i>TUITIONED IN</i></u>	<u><i>2010-11</i></u>	<u><i>2011-12</i></u>	<u><i>2012-13</i></u>	<u><i>2013-14</i></u>	<u><i>2014-15</i></u>
MUDDY BROOK	0.0	1.0	1.0	2.0	1.0
MONUMENT VALLEY	26.0	27.0	26.0	24.0	25.0
MONUMENT MT.	<u>105.0</u>	<u>84.0</u>	<u>83.0</u>	<u>101.0</u>	<u>97.0</u>
	131.0	112.0	110.0	127.0	123.0

<i>TOTAL</i>	<i>10/01/10</i>	<i>10/01/11</i>	<i>10/01/12</i>	<i>10/01/13</i>	<i>10/01/14</i>
<u><i>CHOICE STUDENTS</i></u>	<u><i>2010-11</i></u>	<u><i>2011-12</i></u>	<u><i>2012-13</i></u>	<u><i>2013-14</i></u>	<u><i>2014-15</i></u>
MUDDY BROOK	65.0	69.0	80.0	80.0	62.0
MONUMENT VALLEY	87.0	82.0	79.0	75.0	74.0
MONUMENT MT.	<u>116.0</u>	<u>131.0</u>	<u>126.0</u>	<u>135.0</u>	<u>106.0</u>
	268.0	282.0	285.0	290.0	242.0

<i>TOTAL</i>					
<u><i>ALL STUDENTS</i></u>	1,364.0	1,357.0	1,371.0	1,394.0	1,347.0

Staffing

The 2015-2016 budget was developed with the following considerations regarding class size and direct impact to students.

- As enrollment by grade changes our resources are reassigned to ensure the most productive class environment. For the 2015-2016 school year, we will have one Pre-Kindergarten class, four sections in kindergarten, first, second, third, and fourth grades. This will be accomplished by not renewing a one-year contract. We believe in the research that concludes that the ages of 3 to 6 are critical to a child's educational development. However, in order to maintain a strong educational program in grades K – 4, serving 400 students, we will not be offering Early Kindergarten (EK), which serves approximately 15 students.
- Fourth grade will be reduced from five sections to four, in FY16, and the reduction will be accomplished by non-renewal of a one-year appointee currently filling a vacancy.
- As a result of the decision regarding EK one paraprofessional position will be eliminated in FY16.
- At the middle school, the vacancy in Computer Technology created by a retirement will not be filled in FY16.
- At the middle school, current staffing levels in core subject areas will be maintained due to class sizes, as illustrated in the above chart. Once certified teachers will be moved from the Title I grant to fill a vacancy created by a non-renewal.
- The .8 mathematics teacher added to the high school in FY14 will be reduced to a .5 position in FY16 and one art position will be eliminated. One paraprofessional position will be eliminated as well. Other staffing levels will be maintained at the high school.
- We are proposing the addition of a Speech Language Pathology Assistant to serve all of our existing and projected student needs.

STAFF LISTS

Muddy Brook Regional Elementary School, Staff List, January 2015

Name	Position	Assignment
Mary Berle	Principal	
Barbara Thompson	Assistant Principal	
Susan Macveety	Teacher	Pre-School
Anne Kinne	Teacher	Kindergarten-Early
John Curletti	Teacher	Kindergarten
Laura Dupont	Teacher	Kindergarten
Amy Salinetti	Teacher	Kindergarten
Jill Topham	Teacher	Kindergarten
Mary Auger	Teacher	Grade One
Glendon Chamberlin	Teacher	Grade One
Shaun Kennedy	Teacher	Grade One
Patricia Melville	Teacher	Grade One
Sarah DiFazio	Teacher	Grade Two
Kristin Finnerty	Teacher	Grade Two
Diana Lupiani	Teacher	Grade Two
Kaitlyn Scarbro	Teacher	Grade Two
Ruth Boorady-Bloom	Teacher	Grade Three
Anne Flynn	Teacher	Grade Three
Jessica Redman	Teacher	Grade Three
Lily Silk	Teacher	Grade Three - LT Sub
John Broderick	Teacher	Grade Four
Molly Cosel	Teacher	Grade Four
Susan Ebitz	Teacher	Grade Four
Bonnie Groeber	Teacher	Grade Four
Kerry Manzolini	Teacher	Grade Four
Alexandra Benton	Teacher	Art
Brian Raynor*	Teacher	English as a Second Language
Erin Candee	Teacher	Computer Instruction
Julie Bickford*	Teacher	Music
Michael Gillespie*	Teacher	Music
Juraye Moran*	Teacher	Music
Tina Soule	Teacher	Physical Education
Jessica Pleu	Teacher	Physical Education
Donna Aston	Teacher	Enrichment
Elisabeth Smith	Librarian	
Sharon Connolly	Teacher	Special Education
Kathy Grenon-Guilian	Teacher	Special Education
Leanna Pegorari	Teacher	Special Education
Susan Teigen	Teacher	Special Education
Barbara Minkler	Teacher	Intervention Specialist
Carol Way	Teacher	Intervention Specialist
Tina Hoyt*	Speech	
Diane Viggiano*	Speech	
Pamela Hassett*	Occupational Therapist	
Kimberly Cavanaugh*	Occupational Ther. Asst.	
Melinda Olds	Adjustment Counselor	
Rebecca Donovan	Nurse	
Virginia Beck*	Teacher of the Visually Impaired	

Name	Position
Cathy Finkle	Secretary to Principal
Christine Kelly	Secretary
Tanya Beni	Paraprofessional
Maureen Brazie	Paraprofessional
Susan Cobb	Paraprofessional
Roberta DelGrande	Paraprofessional
Marian Hassett	Paraprofessional
Janice Lang	Paraprofessional
Mona Knoll	Paraprofessional
Ashley Nettleton	Paraprofessional
Jeanne Parsons	Paraprofessional
Anne Peck	Paraprofessional
June Powell	Paraprofessional
Wendy Scott	Paraprofessional
Maureen Seward	Paraprofessional
Lynn Shaw	Paraprofessional
Suzanne Wool	Paraprofessional
Cheryl Houle	Facilitator
Linda Kahlstrom	Facilitator
Michaela Thierling	Facilitator
Iris Tuomenoska	Facilitator
Marcel Breault	Custodian Supervisor
David Collari	Custodian
Adam Morelli	Custodian
Edward Shaw	Custodian
Dawn Barenski	Food Service
Jody Hall	Food Service
Kathleen Loring	Food Service

*certified staff who work across two or more buildings

Monument Valley Regional Middle School, Staff List, January 2015

Name	Position	Assignment
Ben Doren	Principal	
Christine Congdon	Assistant Principal	
Kathrine Malone-Smith	Teacher	Art
Erica Bell	Teacher	English
Kimberly Cormier	Teacher	English
Kathleen Gillis	Teacher	English
Brendan Heck	Teacher	English
Catherine Elliott	Teacher	Foreign Language
David Heath	Teacher	Foreign Language
Debra Tesoniero	Teacher	Computer Instruction
Carol Aberdale	Teacher	Mathematics
Helen Eline	Teacher	Mathematics
Frederic Erickson	Teacher	Mathematics
Catherine Rueger	Teacher	Mathematics
Michael Gillespie*	Teacher	Music
Juraye Moran*	Teacher	Music
Karen Ross	Teacher	Music
Jeffrey Stevens*	Teacher	Music
Patricia Boland	Teacher	Health Coordinator
Stephanie Mason	Teacher	Physical Education
Lewis Vittum	Teacher	Physical Education
Diane Arnold	Teacher	Science
Randall Koldys	Teacher	Science
Jennifer Kujawski	Teacher	Science
Nicholas VanSant	Teacher	Science
Christine Lucy	Teacher	Social Studies
Matthew Naventi	Teacher	Social Studies
Debra Ramsay	Teacher	Social Studies
Deb Rice	Teacher	Social Studies
Kathleen Davis	Teacher	Special Needs
Donna Astion	Teacher	Enrichment
Nancy Kane	Librarian	
Dan Doern	Teacher	Special Needs
Allison Fisher	Teacher	Special Needs
Tammy Russell	Teacher	Special Needs
Mary Shook	Teacher	Special Needs
Tina Hoyt*	Teacher	Speech
Kimberly Cavanaugh*	Occupational Ther. Asst.	
Brian Raynor*	Teacher	English as a Second Language
Susan Bilodeau	Teacher	Title I
Nancy Smith	Teacher	Title I
Elizabeth Sparks	Teacher	Title I
Dominick Sacco	Teacher	Adjustment Counselor
Kevin Costello	Guidance Counselor	
Patricia Harper	Nurse	
Virginia Beck*	Teacher of the Visually Impaired	

Name	Position
Linda Lavoie	Secretary to Principal
Deborah Spence	Guidance Secretary
Kyoung Bubriski	Paraprofessional
Nina DeLuca	Paraprofessional
Theresa Girona	Paraprofessional
Mary Huggins	Paraprofessional
Marjorie Kinne	Paraprofessional
Peggy Pegorari	Paraprofessional
Brian Rembisz	Paraprofessional
Aimee Schumacker	Paraprofessional
Anthony Wirmusky	Paraprofessional
Scott Jenny	Custodian Supervisor
Gerald Curtin	Custodian
Joseph Powers	Custodian
VACANCY	Custodian
Theresa Errichetto	Food Service
Holly Hamilton	Food Service
Victoria Petersoli	Food Service

*certified staff who work across two or more buildings

Monument Mountain Regional High School, Staff List, January 2015

Name		Position	Assignment
Marianne	Young	Principal	
Scott	Annand	Assistant Principal	
Krista	Kennedy	Teacher	Art
Linnea	Mace	Teacher	Art
Neel	Webber	Teacher	Art
William	Florek	Teacher	CVTE - Agriculture
Christopher	D'Aniello	Teacher	CVTE - Automotive
Christopher	Unsworth	Teacher	CVTE - Business
Thomas	Roy	Teacher	CVTE - Computer Technology
Kathleen	Roy	Teacher	CVTE - Family, Consumer Science
David	Brown	Teacher	CVTE - Woodworking
Tara	Birkett	Teacher	English
Emery	Gagnon	Teacher	English
Michael	Mooney	Teacher	English
Michael	Rosenthal	Teacher	English
Meghan	St. John	Teacher	English
Jolyn	Unruh	Teacher	English
Lisken	Dus	Teacher	English & World Languages
Ryan	Kelly	Teacher	Health and Wellness
Edward	Barrett	Teacher	Mathematics
Jeffrey	Connor	Teacher	Mathematics
Kathleen	Erickson	Teacher	Mathematics
Stephen	Estelle	Teacher	Mathematics
Kristina	Farina	Teacher	Mathematics
Maria	Knox	Teacher	Mathematics
Julie	Bickford*	Teacher	Music
Juraye	Moran*	Teacher	Music
Jeffrey	Stevens*	Teacher	Music
Michelle	Campbell	Teacher	Physical Education
Lisa	Baldwin	Teacher	Science
Russell	DiGrigoli	Teacher	Science
Aaron	Fisher	Teacher	Science
William	Florek	Teacher	Science
Daniel	Gray	Teacher	Science
Nancy	King	Teacher	Science
Kathryn	McDonnell	Teacher	Science
Bethany	Spence	Teacher	Science
Edward	Collins	Teacher	Social Studies
Anne	D'Aniello	Teacher	Social Studies
Emily	Olds	Teacher	Social Studies
Gordon	Soule	Teacher	Social Studies
Holly	Troiano	Teacher	Social Studies
Matthew	Wohl	Teacher	Social Studies
Jodi	Drury	Teacher	Special Education
Gary	Kapchinske	Teacher	Special Education
Karen	Mackey	Teacher	Special Education
Rebecca	Marzotto	Teacher	Special Education
Jennifer	Miller	Teacher	Special Education
Kenneth	Scarpa	Teacher	Special Education
Tina	Hoyt*	Teacher	Speech
Daniel	Farley-Bouvier	Teacher	World Languages
Hugh	McCartney	Teacher	World Languages
Valerie	Zantay	Teacher	World Languages
Pamela	Hassett*	Occupational Therapist	
Virginia	Beck*	Teacher of the Visually Impaired	

Name		Position
Karen	Luttenberger	ELL - Academic Support
Kara	Staunton-Shron	Library Media Specialist
Sean	Flynn	Guidance Counselor
Michael	Powell	Guidance Counselor
Marcie	Velasco	Guidance Counselor
Pamela	Morehouse	School Adjustment Counselor
Nancy	Graham	Nurse
Virginia	Weiner	Teacher of the Visually Impaired
Tracy	Clark	Secretary to Principal
Doreen	Hughes	Secretary to Asst. Principal
Rebecca	Campetti	Secretary to Guidance
Dianna	Norton	Secretary to Guidance
Sarah	Mead	Directed Study Supervisor
Paul	Kakley	Electronic Technician
Nancy	Banach	Paraprofessional
Elyse	Clark	Paraprofessional
Carole	Hammer	Paraprofessional
Elizabeth	Heath	Paraprofessional
Kelly	Kennedy	Paraprofessional
Ruby	Korte	Paraprofessional
Benjamin	May	Paraprofessional
Suzan	McCauley	Paraprofessional
Laura	Passetto	Paraprofessional
Janet	Peebles	Paraprofessional
Tracie	Schneyer	Paraprofessional
Barbara	Teggi	Paraprofessional
Linda	Vermilya	Paraprofessional
Meghan	Dwyer	Greenhouse Aide
Gail	Guarda	Greenhouse Operations Assistant
Clifford	Dean	Custodian
Anthony	Errichetto	Custodian
Jeffrey	Jennison	Custodian
Matthew	McDermott	Head Custodian
Edward	Frigon	Custodian Supervisor
Shannon	Cella	Food Service
Muriel	Chisholm	Food Service-Floater
Sally	Herrick	Food Service
June	Lovett	Food Service

*certified staff who work across two or more buildings

Central Office and District-wide, Staff List, January 2015

Name		Position
Central Office		
Peter	Dillon	Superintendent
Sharon	Harrison	Business Administrator
Kathryn	Burdsall	Director of Student Services
Joshua	Briggs	Director of Learning and Teaching
Steven	Soule	Director of Operations
Doreen	Twiss	Administrative Secretary to the Superintendent
Heidi	Alibozek	Payroll Technician
Cathleen	Bourquard	Accounts Payable Technician
Andrea	Wadsworth	Business Office Accountant
Barbara	Middleton	Secretary to the Director of Student Services
District-wide Certified		
Vickie	Shufton	School Psychologist
District-wide Non-Certified		
Kathy	Sullivan	Director of Food Services
TBD		Information Technology Director
Jay	Kosberg	Interim Lead Technologist
Peter	Robertson	Technology and Information Technician
Ronald	Getchell	Maintenance Supervisor
Frank	Briggs	Skilled Maintenance
Peter	Carlotto	Skilled Maintenance
Tom	Kelly	21st Century Grant Program Coordinator
Jack	Cowles	21st Century Grant Site Coordinator

BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT
October 1st Staff Report

as of 10/01/2014
 Calendar year

	<u>Oct 2010</u>	<u>Oct 2011</u>	<u>Oct 2012</u>	<u>Oct 2013</u>	<u>Oct 2014</u>
REGULAR CERTIFIED	31.00	31.00	32.00	24.00	23.00
SPECIAL NEEDS	18.00	21.00	21.00	21.25	22.45
COMPUTER INSTRUCTION	0.00	1.50	1.50	1.50	1.50
ART	5.00	4.50	5.00	5.00	5.00
BUSINESS EDUCATION	1.00	1.00	1.00	1.00	1.00
ENGLISH	8.83	8.63	8.50	10.40	10.40
FAMILY/CONSUMER SCIENCE	1.00	1.00	1.00	1.00	1.00
FOREIGN LANGUAGE	6.63	7.00	7.00	6.70	6.70
MATHEMATICS	8.00	8.00	8.00	9.80	9.80
MUSIC	5.00	5.00	5.00	5.00	5.00
PHYSICAL EDUCATION	6.70	6.80	6.80	6.80	6.80
READING	1.00	1.00	1.00	0.00	0.00
SCIENCE	10.20	10.20	9.20	11.20	12.20
SOCIAL STUDIES	8.00	9.00	8.00	10.00	9.40
TECH/CAREER ED	2.00	2.00	2.00	1.50	1.50
VOCATIONAL	1.80	1.80	1.80	1.80	1.80
TOTAL CERTIFIED	114.16	119.43	118.80	116.95	117.55
CENTRAL OFFICE	5.00	5.00	5.00	5.00	5.00
PRINCIPALS	5.00	6.00	6.00	6.00	6.00
OTHER CERTIFIED STAFF	16.60	16.60	18.50	19.70	19.70
TOTAL OTHER CERTIFIED	26.60	27.60	29.50	30.70	30.70
TOTAL	140.76	147.03	148.30	147.65	148.25
REGULAR AIDES/CLERKS	5.00	6.00	7.00	11.00	11.00
SPECIAL NEEDS AIDES	34.60	33.00	32.00	29.00	29.00
SECRETARY/ADM	16.00	16.00	15.00	17.00	17.00
A/V TECHICIAN	1.00	1.00	1.00	1.00	1.00
CUSTODIAL/MAIN	17.94	16.00	16.94	16.00	17.00
FOOD SERVICE	10.56	10.85	11.28	11.28	11.28
TOTAL NON-CERTIFIED	85.10	82.85	83.22	85.28	86.28
GRAND TOTAL	225.86	229.88	231.52	232.93	234.53

FTE=1.00
 FOOD SERVICE 6.50 HRS
 ALL AIDES 6.50 HRS
 12 MONTH 7.50 HOURS
 CUSTODIAL 8.00 HOURS

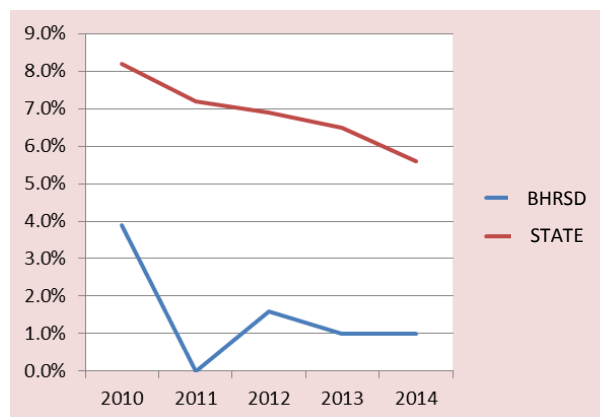
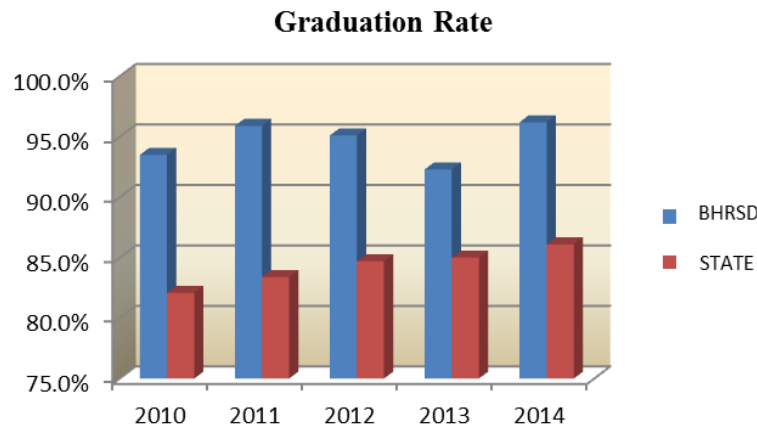
Performance Measures

The District is engaged in on-going reflection and dialogue about its student growth and success as well as its challenges. Building on the work of our data teams, we are analyzing various quantitative and qualitative data to inform our instructional practices and resource allocation.

The charts and narratives below capture highlights of student and staff accomplishments though they do not fully represent the complexity of those success and challenges. They are mileposts along a journey. Some of the most outstanding work is represented on gallery walls, in theaters, on athletic fields, on the student run organic farm, in internships and lastly in college acceptances and career placements.

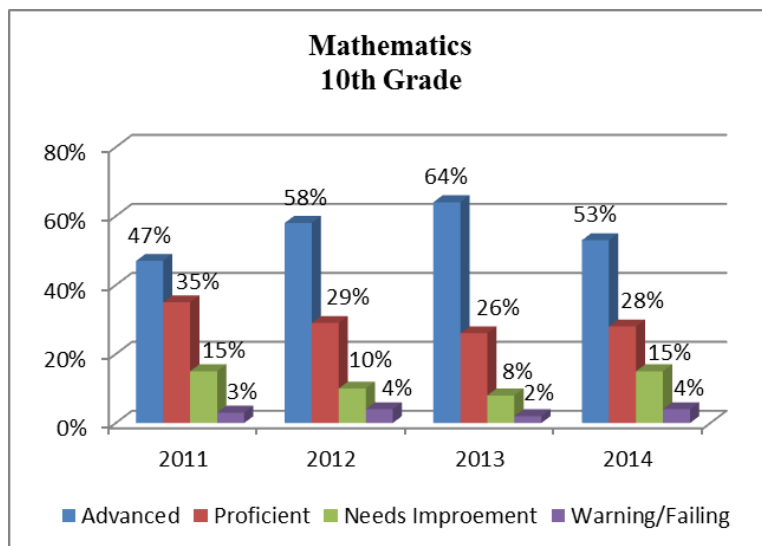
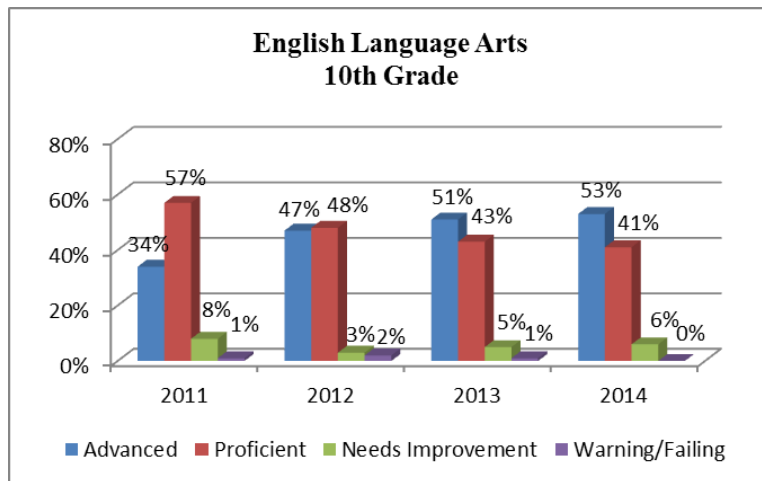
Graduation and Dropout Rates

Both of these charts represent very positive trends over the past four years. The current year's data was just released. The graduation rate remains very high while the dropout rate continues to be very low.



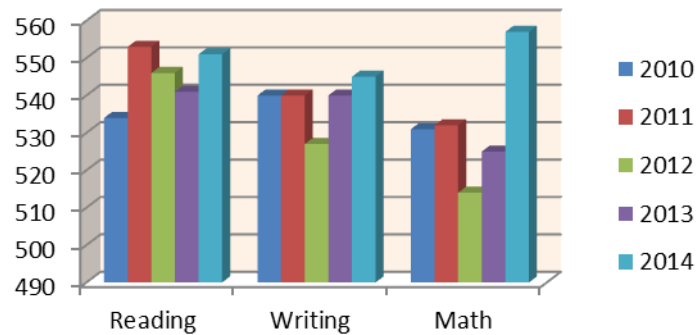
Standardized Assessments

In many cases, the District is at or above State averages in MCAS scores. The gap between low income, special education and general education students is significantly smaller than that gap State-wide. In particular areas, the District is pushing for changes in teaching practice and improved student growth. These include 3rd and 7th grade math. The two charts below detail shifts over time in English Language Arts and Math in 10th grade. Those shifts are positive. Additional data and detail including student growth percentiles can be found by searching for Berkshire Hills at <http://profiles.doe.mass.edu>.

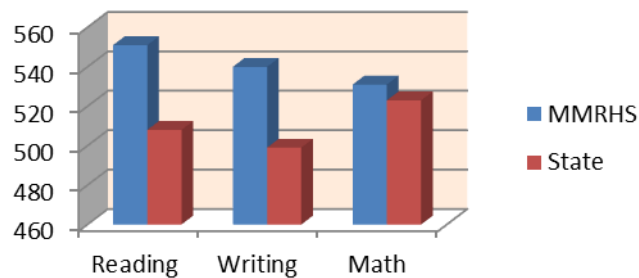


SAT and AP scores are above State averages. For the past three years more than 80% of students taking an AP have scored in the 3-5 range. Math, Calculus AB and chemistry have consistently been above 90% for all four years. We continue to work to increase the number of students taking AP exams.

Average SAT Scores 2010 - 2014



**2014 SAT Scores
MMRHS vs State**



Accomplishment of Goals and Objectives

The School Committee revised the District Goals in 2010. Since then, the District has made significant strides in the following areas:

Student Achievement

- Learning and school are more engaging;
- Students are focusing more on problem solving;
- Scheduling is more flexible and differentiated; and
- There are stronger connections within and across schools.

Human Infrastructure

- Decision making is driven by student needs;
- Evaluation is more targeted and effective; and
- Professional development is embedded and aligned.

Resources

- Several major grants were awarded including a \$764,000 three year afterschool grant;
- Collaborative opportunities across districts increased;
- Resources were shifted to best meet students' needs; and
- The District has come together to reexamine health and wellness.

Communication and Collaboration

- Improved communication and transparency;
- Additional opportunities for community partnership in and outside of school were created; and
- Roles throughout the District were redefined.

HISTORIC TRENDS

FY 16 Budget, Revenue, Assessment, Impact to Town

	FY12 Amount	FY13 Amount	FY14 Amount	FY15 Amount	FY16 Amount
Budget:					
Operating	21,471,411	21,758,113	22,387,500	23,496,876	24,351,610
Capital	2,357,681	2,816,581	2,001,094	1,841,625	1,840,000
Total Budget	23,829,092	24,574,694	24,388,594	25,338,501	26,191,610
Revenues	7,054,681	7,450,724	7,218,794	7,216,878	7,239,326
Assessments to Towns					
Assessment %					
Great Barrington	67.8756%	67.6012%	69.8770%	69.3647%	70.1932%
Stockbridge	15.5440%	14.8495%	14.8566%	14.0369%	14.7508%
West Stockbridge	16.5804%	17.5493%	15.2664%	16.5984%	15.0560%
\$ Assessment					
Great Barrington	11,313,439	11,598,719	12,053,039	12,613,163	13,269,113
Stockbridge	2,677,980	2,679,346	2,541,359	2,594,152	2,779,482
West Stockbridge	2,782,992	2,845,904	2,575,401	2,914,309	2,903,689

Year to Year Trend Analysis

	FY11 to FY12 % Change	FY11 to FY12 \$ Change	FY12 to FY13 % Change	FY12 to FY13 \$ Change	FY13 to FY14 % Change	FY13 to FY14 \$ Change	FY14 to FY15 % Change	FY14 to FY15 \$ Change	FY15 to FY16 % Change	FY15 to FY16 \$ Change
Budget:										
Operating	3.77%	779,579	1.34%	286,702	2.89%	629,387	4.96%	1,109,376	3.64%	854,734
Capital	0.00%	(100)	19.46%	458,900	-28.95%	(815,487)	-7.97%	(159,469)	-0.09%	(1,625)
Total Budget	3.38%	779,479	3.13%	745,602	-0.76%	(186,100)	3.89%	949,907	3.37%	853,109
Revenues	4.87%	327,588	5.61%	396,043	-3.11%	(231,930)	-0.03%	(1,916)	0.31%	22,448
Assessments to Towns										
Student Allocation % Change										
Great Barrington	-0.21%	-----	-0.40%	-----	3.37%	-----	-0.73%	-----	1.19%	-----
Stockbridge	-1.22%	-----	-4.47%	-----	0.05%	-----	-5.52%	-----	5.09%	-----
West Stockbridge	2.07%	-----	5.84%	-----	-13.01%	-----	8.73%	-----	-9.29%	-----
Assessment % & \$ Change										
Great Barrington	3.34%	365,965	2.52%	285,280	3.92%	454,320	4.65%	560,124	5.20%	655,950
Stockbridge	0.18%	4,926	0.05%	1,366	-5.15%	(137,987)	2.08%	52,793	7.14%	185,330
West Stockbridge	3.00%	80,999	2.26%	62,912	-9.50%	(270,503)	13.16%	338,908	-0.36%	(10,620)

Demographic and Miscellaneous Statistics

Location: Southwest corner of Massachusetts, in the Berkshire Hills

Year Regionalized: 1967; regional high school opened in 1968

Member Town Population:

(as of 2013 – MA Department of Revenue)

Great Barrington	6,996
Stockbridge	1,963
West Stockbridge	1,288

Area Served: 91+ square miles

Schools: Muddy Brook Regional Elementary School
Monument Valley Regional Middle School
Monument Mountain Regional High School

Additional Statistics:

(Massachusetts Department of Revenue - 2015)

(DLS – Municipal Database, Property Trend Report, 2015)

Great Barrington:	Average Housing Value:	\$374,519
	Average Single Family Property Tax:	\$ 5,138
	Town Tax Rate (per \$1,000):	\$ 13.72
Stockbridge:	Average Housing Value:	\$499,922
	Average Single Family Property Tax:	\$ 4,334
	Town Tax Rate (per \$1,000):	\$ 8.67
West Stockbridge:	Average Housing Value:	\$411,539
	Average Single Family Property Tax:	\$ 4,873
	Town Tax Rate (per \$1,000):	\$ 11.84

Glossary

Appropriation – An authorization granted by a legislative body to make expenditures and incur obligations for specific purposes. Regional school districts are considered legislative bodies in Massachusetts.

Assessment – The amount, net of other revenue sources such as state funding and tuition revenue, charged to the member towns to support the school system.

Autism Spectrum Disorder (ASD) – ASD is a group of conditions that include autism and other disorders with similar symptoms, such as problems with language and communication, and repetitive or restrictive patterns of thoughts and behavior. Asperger's Syndrome is included within this spectrum.

Capital Budget – An annual appropriation for capital expenditures. The “capital budget” included in BHRSD's assessments covers bond payments for the elementary and middle school construction and short-term borrowing for capital projects and assets.

Cherry Sheet – A detailed report on state aid for regional school districts as well as cities and towns. Named for the cherry colored paper on which they were originally printed, the Cherry Sheets are the official means by which the Department of Revenue (DOR) notifies a regional school district or municipality of the next fiscal year's state aid revenue and charges.

Chapter 70 – The primary source of state education aid to elementary and secondary schools. The amount is established each year with minimum spending requirements for each school district and minimum requirements for each municipality's share of school costs.

Chapter 71 – The reimbursement program for regular education transportation costs incurred by a regional school district. The reimbursement rate is set each year as a percentage of the previous year's allowable costs and voted upon by the Legislature.

Circuit Breaker – A method designed to reimburse school districts for high cost special education students. The reimbursement received by a district is a percentage of the total eligible costs incurred in the previous year. The percentage rate is set each year.

CPI – Consumer price index, often referred to as the “cost-of-living index.” BHRSD uses the CPI for all items in the Northeast Urban – Size Class B/C found at: http://data.bls.gov/pdq/SurveyOutputServlet;jsessionid=0A1531942B07C2DCC776CC3B2D5BE2B0.tc_instance4

DESE – The Department of Elementary and Secondary Education formerly known as the Department of Education (DOE).

ELA – English Language Arts.

ELL – English language learner. A student for whom English is not his or her first learned language.

Encumbrance – An amount of money committed by an order, for which payment has not yet been made.

ESL – English as a second language. An educational term for instruction in English for students with limited English proficiency.

E&D – Short-hand term for Excess & Deficiency. School districts are not allowed to “roll” any additional expense revenue from one year to another. At the end of any fiscal year, the general fund must be closed and any funds not spent or excess revenue received, or anticipated revenue not received, is recorded in an account called “excess & deficiency.” Regional school districts are allowed to have an amount equal to 5% of the following year’s budget in E&D at any one time. Any amount in excess of the 5% must be returned to the towns, to reduce assessments.

Excess & Deficiency – See E&D.

Fiscal Year – The budget cycle year for the Commonwealth, municipal entities and the federal government. The fiscal year for the Commonwealth and BHRSD is July 1 through the following June 30. The fiscal year for the federal government is October 1 through the following September 30.

Foundation Enrollment – The total number of students who live in the district and who attend public school in the district or in another district for which the district or town of residence pays tuition. The foundation enrollment is based on a count of enrolled students as of October 1 of the current school year.

Foundation Budget – A budget established by the Department of Elementary and Secondary Education (DESE) that represents the minimum level of spending needed to provide an adequate education for a district’s students. The foundation budget is made up of nineteen (19) separate categories including: teaching salaries; books and other instructional material; utilities and maintenance; and others as defined by DESE. A study by the Massachusetts Business Alliance for Education, which examined spending across school districts, along with increases in costs such as health insurance and books, materials, etc, has found that the foundation budget underestimates current funding needs for education by approximately \$1.6 billion.

FTE – Fulltime equivalent. Used to calculate the number of staff positions. For example, a full-time employee is a 1.0 FTE; and part-time employee working ½ of the day would be a 0.5 FTE.

Fund – In public sector accounting, money is segregated into separate accounts called funds in order to better manage and account for money received. There are several types of funds, including: general (see below); grants; revolving; and, special revenue.

General Fund – The general fund is the primary operating account for the District. Most of the day-to-day expenses, including salaries and purchases, go through this account.

IDEA – Individuals with Disabilities Education Act; a federally mandated program with minimum educational requirements for student with disabilities to receive a fair and appropriate public education.

IEP – Individualized Education Program. The IEP is a written document that serves multiple purposes for the student with disabilities: as a teacher planning aid; an administrative form; and, a parent involvement tool. The IEP primarily outlines a child's special needs and the educational services designed to meet those needs.

LEA – Local Educational Agency. The authority in a municipality responsible for the education of its resident students.

Maintenance of Effort – School districts are mandated by law to meet local spending requirements for students with disabilities, at a level that equals or exceeds the prior year's spending.

Massachusetts Comprehensive Accountability System (MCAS) - The Commonwealth's student academic assessment program.

Massachusetts School Building Authority (MSBA) – The agency responsible for the state-funded program to support communities in their efforts to repair, renovate or rebuild school buildings.

Medicaid Reimbursement Program – School districts receive federal reimbursement for costs associated with Medicaid eligible services provided to Medicaid eligible students, for direct services provided to the students and for administrative costs associated with providing those services.

Minimum Local Contribution (MLC) – The minimum dollar amount that a municipality must appropriate from property taxes and other local revenues to support their school(s). This amount is set annually by DESE within the foundation budget.

No Child Left Behind (NCLB) – Signed into law on January 8, 2002, the No Child Left Behind Act contains sweeping changes to the Elementary and Secondary Education Act (ESEA) enacted in 1965. The act contains four education reform principles: stronger accountability for results; increased flexibility and local control; expanded options for parents; and, an emphasis on proven teaching methodologies.

Net School Spending (NSS) – The minimum amount a community must spend on education, combining the minimum local contributions and Chapter 70 revenue.

Operating Budget – The expenditures for personnel, benefits, transportation, supplies, utilities, maintenance and other expenses for the fiscal year.

Partnership for the Assessment of Readiness for College and Career (PARCC) - a consortium of states working together to develop a common set of K-12 assessments in English and math designed to build a pathway to college and career by the end of high school.

RAN – Revenue Anticipation Note. A short-term note issued in anticipation of revenue proceeds. Proceeds from a RAN are used to even out cash flow needs, since revenues are received on a quarterly basis and expenses are incurred every month.

Revolving Fund – A fund outside of the operating budget and general fund that is used for revenues and expenses for specific expenditures. The balances in these funds can be rolled from one fiscal year to another, which is why they are called “revolving.” Funds from these accounts can be spent without appropriation.

RIF – The term used for a staff lay-off is a Reduction-In-Force or RIF.

RTI – Response to Intervention is a process that provides high-quality research based instruction and interventions matched to a student's needs.

School Choice – The school choice program allows students to attend schools other than those in the city or town in which they reside. This is a program based on individual decisions. Districts that participate in the School Choice program can elect not to enroll new choice students if no space is available. Once a district accepts a school choice student, that student has the right to attend school in the receiving district through 12th grade.

Specific Learning Disability (SLD) - A disorder in one or more of the basic processes involved in understanding or in using language, spoken or written, that may cause students to have difficulties in the ability to listen, think, speak, read, write, spell, or to do mathematical calculations.

Special Revenue Fund – This type of fund is established for money that is received for a particular purpose and which must be spent on that particular purpose. An example of a special revenue fund is a student activity fund, where funds are raised by and for students for their activities.

Title I – “Title I” refers to the first title of the Elementary and Secondary Education Act (ESEA), modified under NCLB, and includes programs aimed at financially disadvantaged students to assist them in meeting the challenging state education standards.

Tuition Agreement – An agreement between two school districts, one of which that does not have certain grade level, to send its students to another district with those grade levels for a certain charge (tuition rate).