



BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT

FISCAL YEAR 2018 PROPOSED

OPERATING BUDGET

CAPITAL BUDGET

School Committee

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Andrew Potter, Secretary

Richard Dohoney

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Jason St. Peter

Sean Stephen

William Fields

Kristin Piasecki

Diane Singer

Peter W. Dillon, Ed.D., Superintendent

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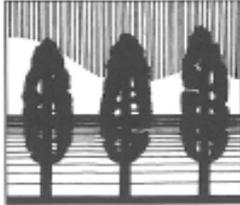
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INTRODUCTION



BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT

GREAT BARRINGTON • STOCKBRIDGE • WEST STOCKBRIDGE

50 MAIN STREET • P.O. BOX 617 • STOCKBRIDGE, MA 01262 • (413) 298-4017

January 2017

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. Presented in this budget book is our FY 2018 budget.

We are continuing to work very hard this year to support aggressive reforms and new ways of supporting learning. We are combining positions and crafting new ways to work together. We are sharing the superintendent role with the Shaker Mountain School Union (Richmond, Hancock and New Ashford). We are working on shared professional development, curriculum, assessment, special education and technology with Lee, Lenox, Southern Berkshire Regional School District and Richmond. Our Regional Agreement Amendment Committee worked for a year to revise the agreement including changes to the capital assessment formula and that new agreement is in the process of being voted on at town meetings in our three towns. Finally, we are working with a committee of twenty plus educators to reimagine our work. We have plans to roll out shift over the next three years. We will build on our successes while charting a new path.

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. Increases are almost entirely due to mandatory expenses particularly increases in benefits and insurance as well as salaries and decreases in revenue particularly State funding as well as choice and tuition. Those increases will impact the three towns differently as will the shifts in their Minimum Local Contributions.

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.

Berkshire Hills Regional School District does not discriminate on the basis of age, race, color, sex, gender identity, religion, national origin, sexual orientation, disability, or homelessness.

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@bhrsd.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,

A handwritten signature in black ink, appearing to read 'Peter Dillon', with a long horizontal flourish extending to the right.

Peter Dillon, Ed. D.
Superintendent

Executive Summary

The process of building the Fiscal Year 2018 budget began in the summer of 2016, with the elementary school programmatic overview, 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's Finance Sub-Committee began working with the administration in late fall/early winter to develop a budget that would be proposed to the full School Committee in February 2017. The administrators initially presented a budget, to the Finance Sub-Committee, for FY2018 that they believe will best serve the educational needs of all of the District's students. The Finance Sub-Committee then requested that the administration present this budget to the whole School Committee, without making a recommendation. The administration's proposed budget, along with additional background material, will be found in the Financial section of this book, beginning on page 32.

In FY17, the administration and staff began the educational re-imagination process that they committed to during the FY17 budget process. This process will continue throughout the FY17 school year, with pilot projects beginning in the 2018-2019 school year.

The governor has until the fourth Wednesday in January to present his/her initial budget known as House 1. Governor Baker released his budget on January 25, 2017; the Minimum Local Contributions and Chapter 70 estimated revenue, in the FY18 proposed budget, are based on that budget.

District Overview

The Berkshire Hills Regional School District presents a unique learning environment for approximately 1,310 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.

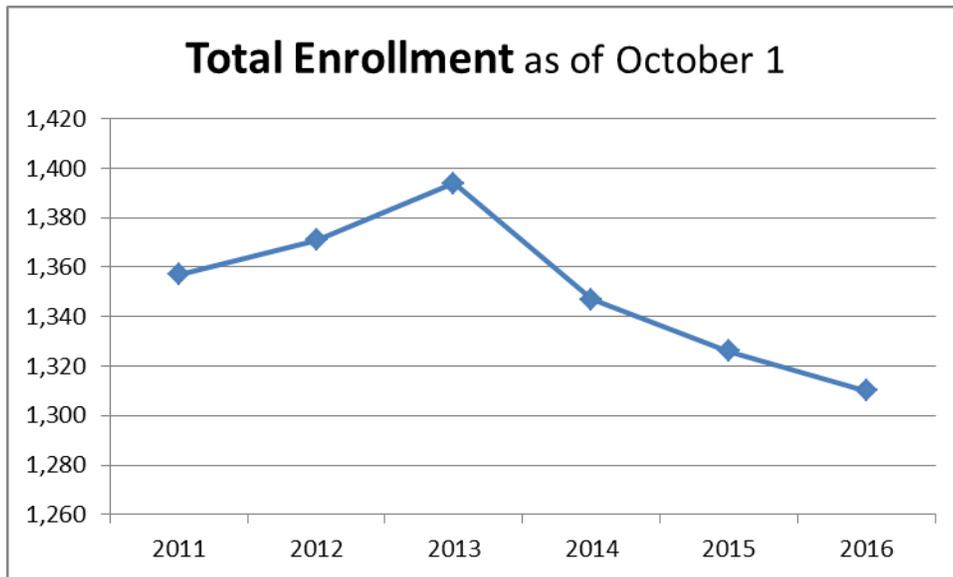
Enrollment

Projected enrollment and average class sizes for the 2016 – 2017 school year are as follows:

**Average Class Sizes
Projected 2016 - 2017**

Elementary School		Middle School		High School	
Pre-K	15	English	23	English	16
EK	19	Math	25	Math	18
K-1	17	Social Studies	26	Social Studies	16
2-4	16	Science	26	Science	20
K-4	17			Foreign Language	13

***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. In the 2016-2017 school year, Muddy Brook Regional Elementary School, on the north side of Monument Valley Road, is home to 363 Pre-K through 4th grade students. Across the street and overlooking the elementary school is Monument Valley Regional Middle School. In the 2016-2017 school year, 392 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 50-year old Monument Mountain Regional High School. 555 students in the 2016-2017 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.

All collective bargaining contracts will expire June 30, 2017 and are currently under negotiations.

At the elementary school, current enrollment figures combined with projected new enrollment will once again see the kindergarten move to four sections, up from three in FY17. First grade will move to three sections, which will be accomplished by not renewing a one-year contract. Second, third and fourth grades will remain at four sections per grade. The elementary school will be adding one special education teacher to meet the needs of the students. This will be funded through the savings from the non-renewal of the one-year contract. We will continue to offer Early Kindergarten (EK) to students turning four prior to September 1, 2017. The elementary school principal anticipates an increase in requests for seats in EK, with a potential that students are accepted through a lottery process. The District believes that reaching as many children as early as possible ensures the best educational success. To that end, Berkshire Hills continues our partnership with the Community Health Program (CHP) to offer a Parent-Child Home Program to reach students as young as two years old. Funded by grants from the Berkshire Taconic Community Foundation and the Berkshire United Way, the goal of the program is to help families learn how to better help their children prepare for school.

The middle school will continue to have four core subject teams, with four teachers each, for FY18. The Technology Education will continue to grow at the middle school and educational technology instruction will continue to be implemented in the classroom. A combined autism/developmental skills program will be established at the middle school allowing the District to bring students back from other programs as well as to serve a growing need in the community.

At the high school, staffing is expected to remain steady for FY18. The exception is planned to be the shifting of one special education position, with the retirement of one high special education teacher, to an Educational Team Leader (ETL) for grades 7 to 12.

A Board Certified Behavior Analyst (BCBA) will be added to the District's staff, in place of outside consulting.

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.

Intelligence plus character is the true goal of education.
Martin Luther King, Jr.

Performance Measures

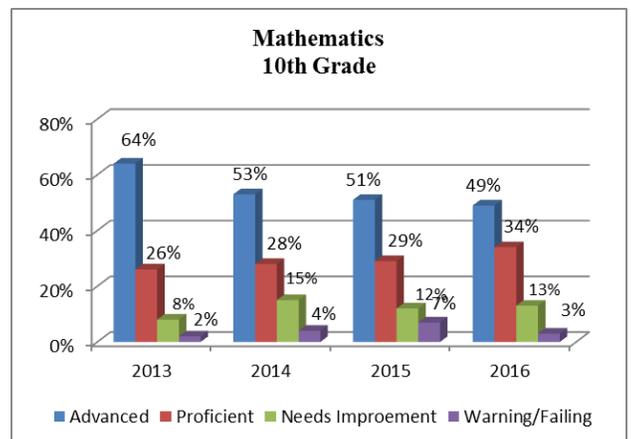
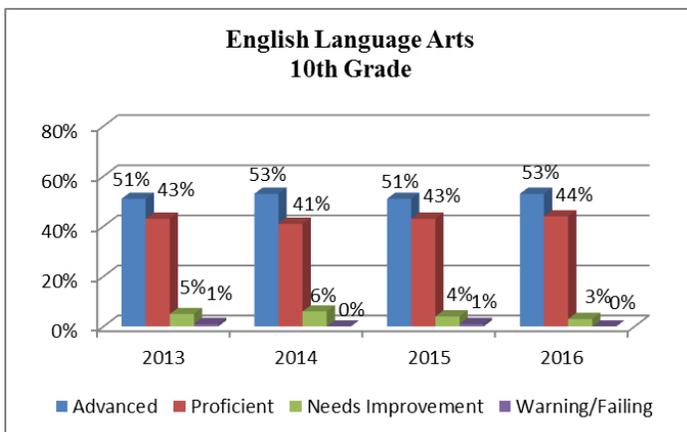
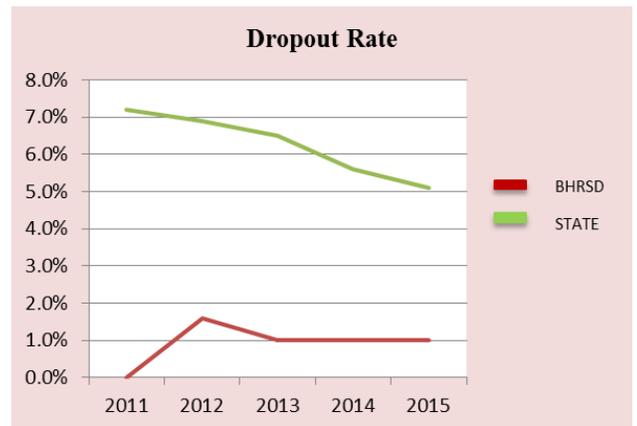
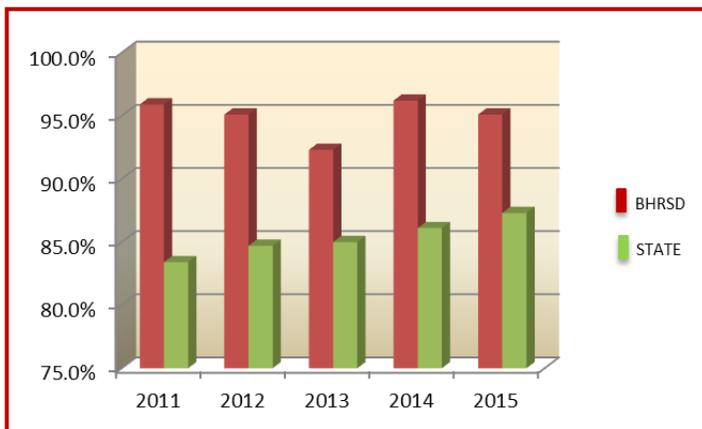
The District maintains a focus on student growth and successes as well as its challenges. Building on the work of our data teams, we analyze various quantitative and qualitative data to inform our instructional practices and our allocation of resources.

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

Note: The graduation rate represents the 2015 rate. The Department of Education has not yet been posted the 2016 rates.



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 fund (also known as the operating fund) and the capital fund 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 2018

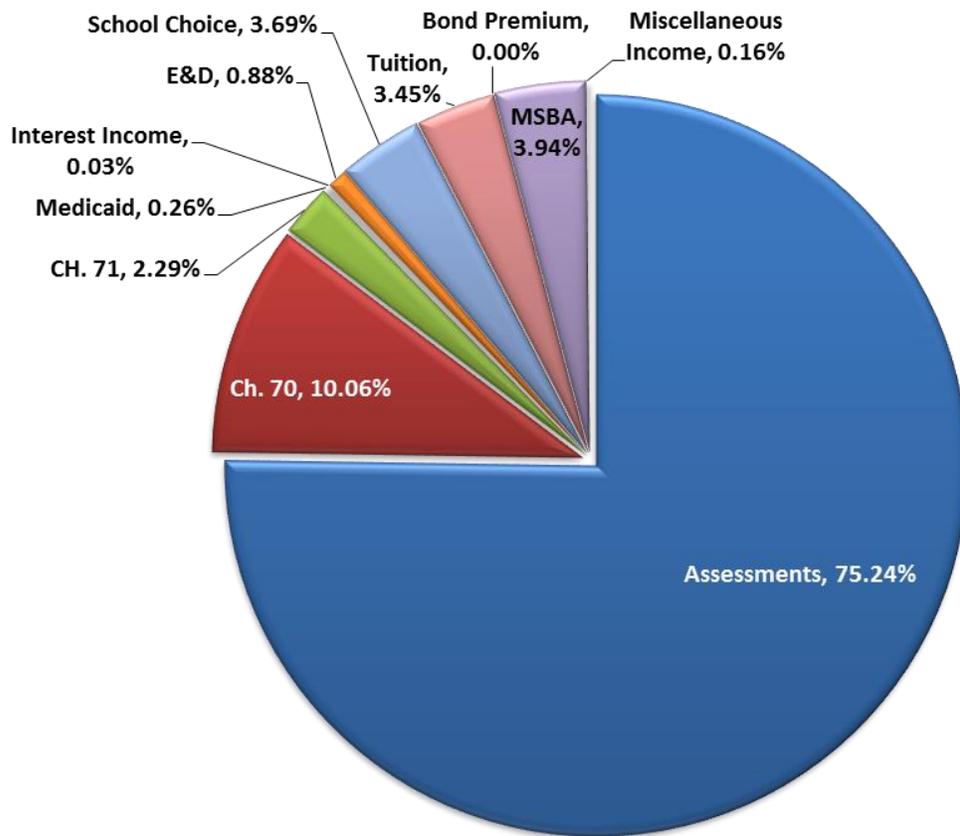
The following considerations were included in administration's proposed FY18 budget.

1. Chapter 70 revenue is up approximately \$58,785, from the FY17 budgeted amount, due primarily to the state raising Chapter 70 for the District by \$20 per student. Chapter 71, transportation reimbursement, is projected to increase by \$70,000 based on projected reimbursement of 68% on FY16 expenses. House 1 uses the previous year's transportation costs to budget this revenue source. Actual revenue can vary based on FY17 reported expenditures and final state budgets for FY18.
2. Choice revenue is down approximately \$193,160 due to a decrease in acceptance, based on applications as of the date of the preliminary budget presentation.
3. Tuition revenue is down \$ 40,938 due to enrollment projections. However, \$100,000 of fund balance was used to mitigate the decreases in this revenue line.

4. The total gross operating budget increase is \$1,004,893 with a net increase after accounting for choice and tuition revenue of \$1,157,115.
5. Benefits change by a 0.96% net increase due to: 1) an average 9.3% increase in health insurance premiums for active health plans, 2) a 5% increase in MEDEX premiums, and, 4) a 10% increase in Worker’s Compensation; 5) 0.0% in Life Insurance premiums, 6) a 6.48% increase in Berkshire County Retirement System assessment; and, 7) a 5.26% increase in Medicare tax.
6. Capital – In addition to the traditional debt service payments included in the Capital section of the budget, there is \$125,000 for payment on the two one-year short-term borrowings for capital projects. (*see Capital Budget below.*)
7. All collective bargaining agreements expire June 30, 2017.
8. Use of \$250,000 of the certified Excess & Deficiency (E&D) balance.

***Revenue
Projection***

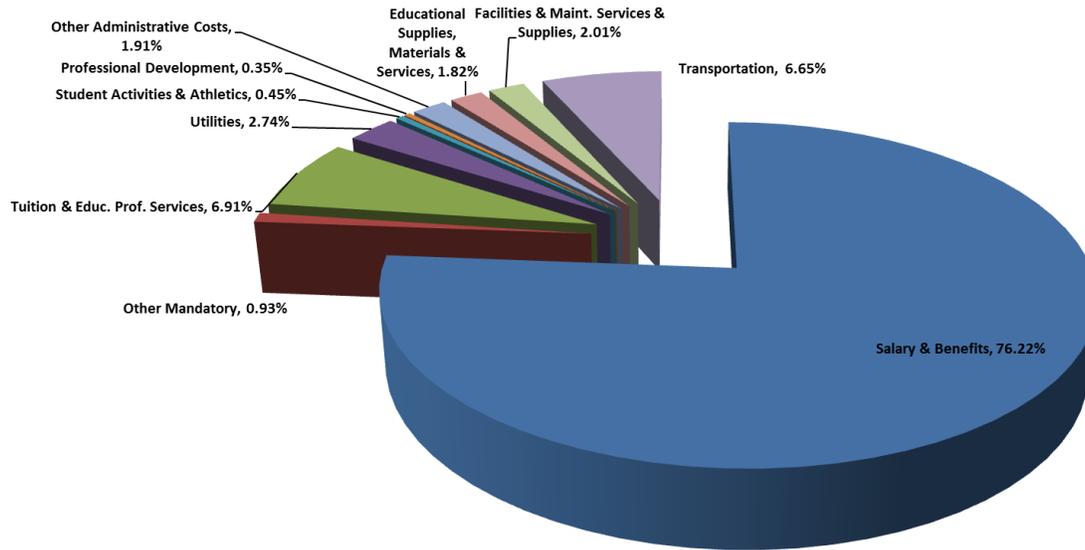
	SC Adopted	Proposed
Revenue Source	2016-2017	2017-2018
School Choice Income	\$1,243,160	\$1,050,000
Tuition Income	\$941,429	\$982,367
Ch. 70	\$2,801,923	\$2,860,708
CH. 71 Transportation	\$579,045	\$650,000
Medicaid Reimbursement	\$65,000	\$75,000
Transfer from E & D	\$125,000	\$250,000
Interest Income	\$7,500	\$7,500
Miscellaneous Income	\$15,000	\$45,000
MSBA	\$1,120,934	\$1,120,934
Net Assessments to Member Towns	\$20,505,943	\$21,397,581
TOTALS	\$27,404,934	\$28,439,090



Changes in revenue will be discussed in more detail in the Financial section beginning on page 32.

Expense Projection

The following represents allocation of the District's expenses by category, again based on the administrator's proposed FY18 budget.



Capital Budget

Debt Service Expense

The District has \$9,265,000 in outstanding debt for the construction of the elementary and middle schools, with \$1,310,000 of principal and \$496,000 in interest to be paid in FY18.

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 \$275,000 was 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 were rolled into one five-year borrowing during FY17. \$125,000 of principal and interest will be paid in FY18 on these borrowings.

Assessment to Member Towns

The assessments to member towns for FY18 from the proposed budget are:

Proposed Budget – Assessment Allocation

<u>Allocation of Assessments by Town</u>	<u>SC Adopted 2016-2017</u>	<u>Proposed 2017-2018</u>	<u>Change</u>	
Great Barrington	\$ 14,463,399	\$ 15,401,529	\$ 938,130	6.49%
Stockbridge	\$ 3,035,712	\$ 3,085,520	\$ 49,808	1.64%
West Stockbridge	\$ 3,006,832	\$ 2,882,394	\$ (124,438)	-4.14%
Total	\$ 20,505,943	\$ 21,369,443	\$ 863,500	4.21%

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
Nan Thompson, Assistant Principal

Monument Valley Regional Middle School

Ben Doren, Principal
Miles Wheat, 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

David Long, Information Technology Director



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 1,310 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, The Berkshire Museum, Berkshire Music School, Berkshire Botanical Gardens, 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 two-year 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 provide a rich and effective curriculum in all classrooms. This curriculum is aligned with high-quality performance assessments.
- We will fine tune an educator evaluation system that supports both student and educator growth.
- We will equitably allocate resources, build community connections and build a system of shared services with other districts to continually improve our educational environment.

Muddy Brook Regional Elementary School

- We will increase rigor, student engagement and effective effort through collaborative work.
- We will increase and improve the quality of student discourse including teaching and using academic language.
- We will model the belief that we are all learners.
- We will celebrate effective effort and learning demonstrated by students at the class, building and community level.

Monument Valley Regional Middle School

- We will focus on engaging all of our students in learning, moving further into curriculum integration across grades and subjects.
- We will emphasize student engagement and promote critical and creative thinking through our curriculum development and implementation.
- We will continue to involve children and adults in making healthy choices about life through our Exploratory program.
- We will strengthen learning habits to have a constructive impact on the community as a whole.

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

Monument Mountain Regional High School

- We will continue with curriculum initiatives that keep student understanding as the focus, through innovation, rigor and opportunity for student leadership and performance.
- We will enhance academic growth and achievement for all students through professional learning community practices that are cross-disciplinary, focused on shared and public practice, and support innovative instructional methodologies.
- We will complete our comprehensive self-study to inform decision-making, inform curriculum and instruction revision/development, and to work with the community-at-large.
- 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 earnest 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 District, and it mirrors the problems and difficulties that confront the District.

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

Public school budgeting is regulated and controlled by legislation, state regulations, and local School Committee requirements. The operating budget for the District 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 School 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 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 31st, provided that said budget not be adopted prior to February 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 45 day 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.

BUDGET PLANNING

The major portion of income for the operation of the public schools is derived from local property taxes, and the BHRSD School Committee will attempt to protect the valid interest of the taxpayers. However, the first priority in the development of an annual budget will be the educational welfare of the children in the District's schools.

Budget decisions reflect the attitude and philosophy of those charged with the responsibility for educational decision-making. Therefore, a sound budget development process must be established to ensure that the annual operating budget accurately reflects this District's goals and objectives.

In the budget planning process for the District, the School Committee will strive to:

1. Engage in thorough advance planning, with employees and community involvement, in order to develop budgets and guide expenditures in a manner that will achieve the greatest educational returns and contributions to the educational program in relation to dollars expended.
2. Establish levels of funding that will provide high quality education for all our students.
3. Use the best available techniques for budget development and management.

The Superintendent will have overall responsibility for budget preparation, including the construction of, and adherence to, a budget calendar.

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

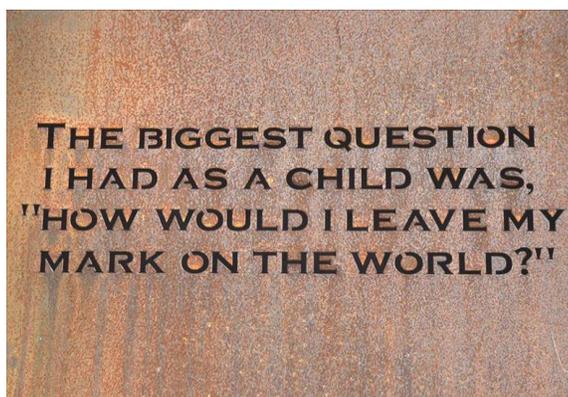
The annual budget shall be adopted by the BHRSD School Committee by formal vote in an open meeting. Adoption of the annual budget shall require two-thirds vote of the School Committee. Once approved, the District Treasurer shall inform the Treasurer in each of the member towns of the School Committee 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 30 days to reconsider, amend and resubmit a budget on the basis of the issues raised.

In keeping with the need for periodic reconciliation of the District's budget, the School Committee will consider requests for transfers of funds as they are recommended by the Superintendent. The School Committee shall vote on approval of transfers on a quarterly basis. The School Committee shall be kept abreast of the need for these adjustments so that it may act promptly and expedite financial record keeping for the District.

All funds in the general account not expended by the close of the fiscal year will be placed in an excess and deficiency fund not to exceed five percent of the operating budget. Any added funds shall be returned to the member municipalities as outlined in M.G.L. Chapter [71, Section 16B ½](#).



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 46.

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.

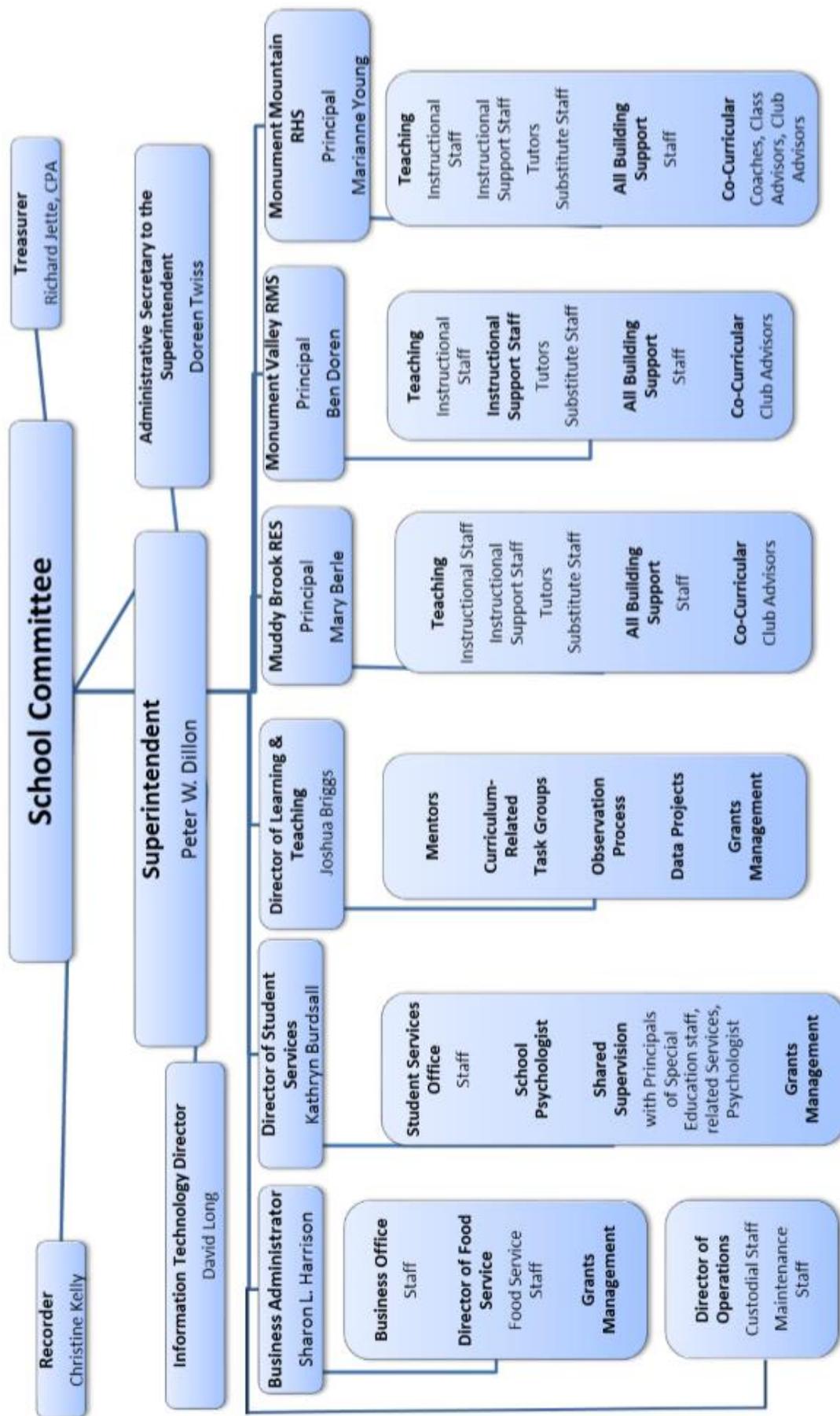
5000 FIXED CHARGES: Retirement and insurance programs, rental of land and buildings, debt service for short-term borrowing, and other recurring items, which are not generally provided for under another function.

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 2018 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 a very preliminary level program budget in November 2016, with the express purpose of developing a responsible budget that provides a high quality education for all our students. Every line item was reviewed in detail to ensure it was developed in keeping with our mission and budget priorities. After many meetings between the administrative team and the Finance Sub-Committee, the administrative team was directed to present the full budget, without cuts, to the School Committee for its input.

Each year is becoming more and more financially difficult, both for the administration in trying to maintain solid programming with continuous reductions and for the taxpayers working to support the school district while being concerned about the impact to their taxes.

Staff reduction decisions were very difficult to make and will result in program and scheduling changes.

The administration, in partnership with the staff, began an educational re-envisioning to review each educational program and associated costs in an effort to maintain the strong programming our community desires. They will be presenting a timeline with benchmarks, in the late spring, to the School Committee, with an eye to piloting some recommendations in FY18.

During this process, the team began to narrow the focus of the re-imagining to three areas: student grouping, resource allocation, and scheduling. The first team sub-group is investigating the many ways students can best be grouped (i.e., age, interests, ability, readiness) to provide them a path for success. The second team sub-group is evaluating resource reallocation to most efficiently and effectively meet the needs of all students and support the path to success. The third team sub-group is exploring scheduling options, such as starting all schools at the same time, rather than having the middle and high school start earlier than the elementary school. FY18 will be a year of piloting some options and refining others, with the goal of full implementation in FY19.

Budget Accomplishments

The proposed FY18 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

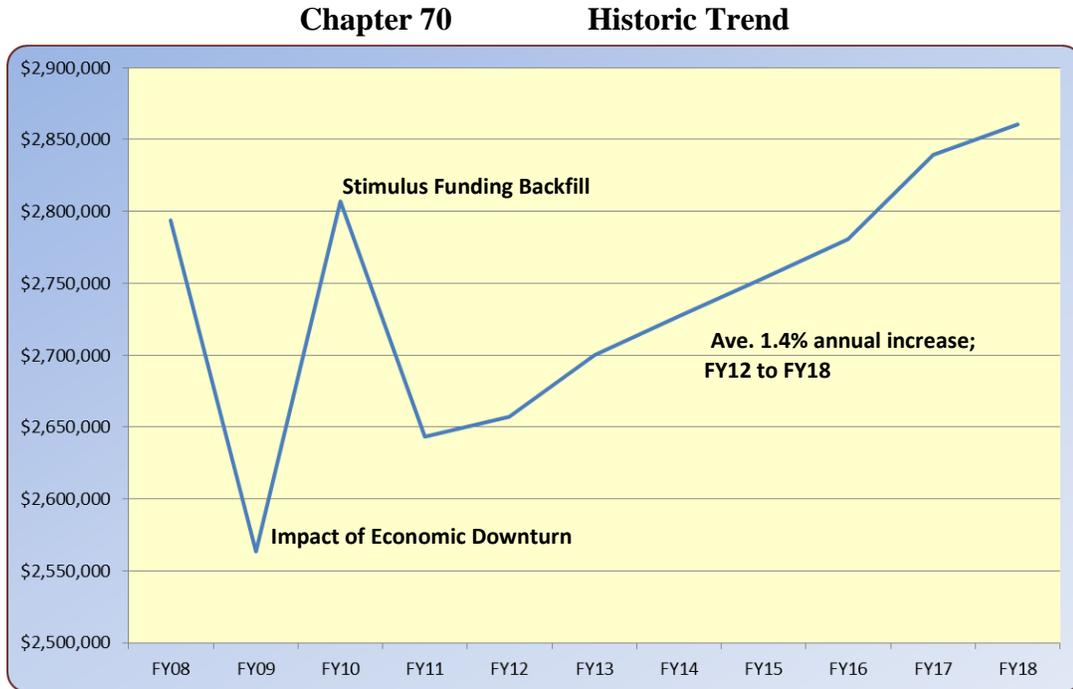
The District receives revenue from multiple sources including state educational aid, state transportation reimbursement, tuition, local assessments, federal and state grants, and other smaller revenue sources to fund the fiscal year's operations. Developing a budget is informed and confined by anticipated 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.

Revenue Sources					
	FY14	FY15	FY16	FY17	FY18
	Amount	Amount	Amount	Amount	Amount
	ACTUALS	ACTUALS	Budgeted	Budgeted	Proposed/Projected
Ch. 70	\$2,726,863	\$2,753,513	\$2,780,663	\$2,801,923	\$2,860,708
CH. 71	\$548,205	\$557,460	\$557,460	\$579,045	\$650,000
Assessments	\$17,169,800	\$18,313,508	\$19,225,101	\$20,505,943	\$21,397,581
Medicaid	\$65,000	\$65,000	\$65,000	\$65,000	\$75,000
Miscellaneous Income				\$15,000	\$45,000
Interest Income	\$10,000	\$10,000	\$10,000	\$7,500	\$7,500
E&D	<u>\$325,000</u>	<u>\$250,000</u>	<u>\$350,000</u>	<u>\$100,000</u>	<u>\$250,000</u>
Sub-Total Operating Reven	\$20,844,868	\$21,949,481	\$22,988,224	\$24,074,411	\$25,285,789
School Choice	\$1,510,000	\$1,510,000	\$1,350,000	\$1,243,160	\$1,050,000
Tuition	<u>\$814,115</u>	<u>\$814,115</u>	<u>\$963,000</u>	<u>\$941,429</u>	<u>\$982,367</u>
Sub-Total Tuition Revenue	\$2,324,115	\$2,324,115	\$2,313,000	\$2,184,589	\$2,032,367
Bond Premium	\$4,852	\$0	\$0	\$0	\$0
MSBA	\$1,214,759	\$1,120,934	\$1,120,934	\$1,120,934	\$1,120,934
E&D	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Sub-Total Capital Revenue	<u>\$1,219,611</u>	<u>\$1,120,934</u>	<u>\$1,120,934</u>	<u>\$1,120,934</u>	<u>\$1,120,934</u>
Total Revenue	<u>\$24,388,594</u>	<u>\$25,394,530</u>	<u>\$26,422,158</u>	<u>\$27,379,934</u>	<u>\$28,439,090</u>

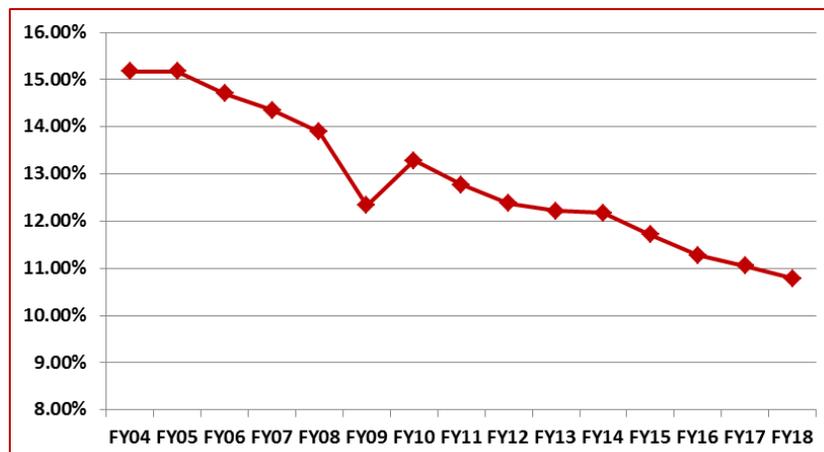
Chapter 70

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 \$20 per student budgeted over the previous fiscal year. House 1 was released on January 25, 2017 with a \$58,785 increase over Chapter 70 budgeted in FY17.



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 10.09% (FY18 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. We are budgeting increase of \$70,955 for FY18, due to increased expenditures in the prior year.

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 48 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 and median is compared. Added is the consideration of timing of reimbursements from year to year. While the reimbursements may be higher than the projected revenue, a shortfall would be more problematic than an increase in revenue, which would fall to E&D for the following year. Projected revenue of \$75,000 in FY18 from Medicaid.

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 \$ 7,500, for FY18.

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 FY16 certified amount is \$982,801. While the administration does *not* recommend using E&D, considered a non-recurring revenue source, to fund the operating budget, the expectation is that the School Committee will continue to use E&D to lower assessments. For FY18, the recommendation is made to increase the use of E&D to \$250,000 for FY18, which includes an amount equivalent to the excess regional transportation reimbursement in FY15 carried in the Regional Transportation Revolving Fund.

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.

Due to the composition of the choice-in population, revenue for FY18 is projected to decline by \$193,160. 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 as needed.

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 tuition agreements with both school districts covering a three year period, through FY18. After use of \$100,000 from the Tuition-In Revolving Fund, the tuition revenue projection is \$982,367.

MSBA Reimbursement

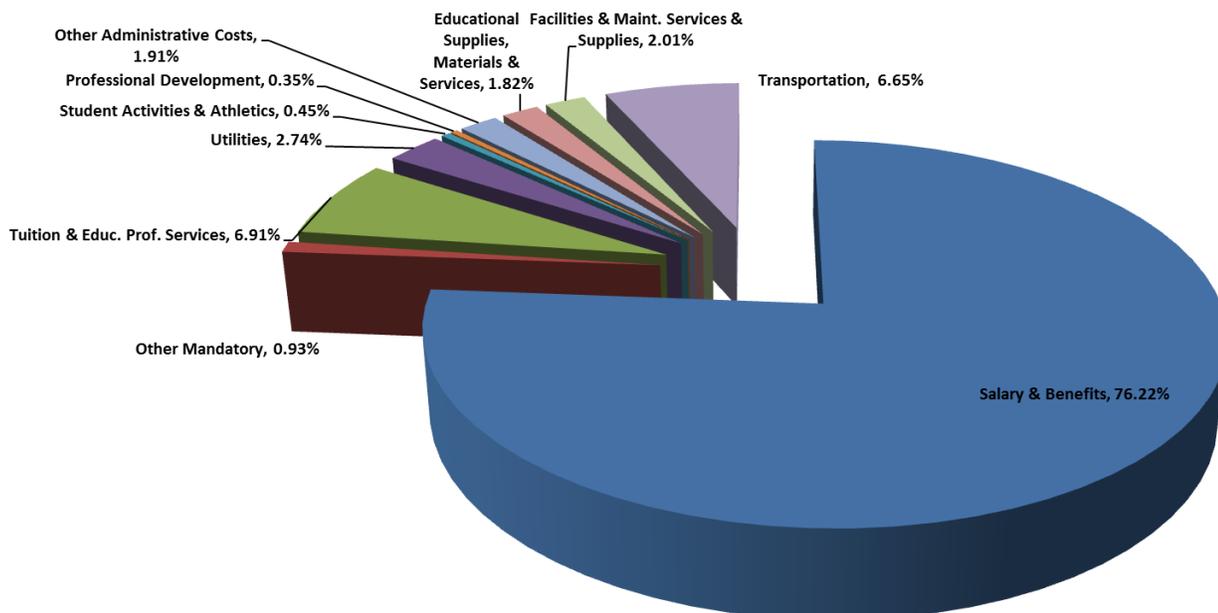
When the elementary and middle schools were built, they were partially financed through a reimbursement program at the Massachusetts School Building Authority (MSBA) and partially through a borrowing by the District. The MSBA annual reimbursement to the District is \$1,120,934 annually, which will remain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

Expenses

The table below summarizes the Fiscal Year 18 proposed budget by category in comparison to the adopted FY15 budget. Overall the gross FY18 budget is a 4.06% increase over FY17. 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.

<u>Account Description</u>	<u>FY16 Adopted</u>	<u>FY17 Budgeted</u>	<u>FY18 Proposed</u>	<u>\$ Change</u>	<u>% Change</u>
Salary & Benefits	\$18,671,551.00	\$19,510,540.00	\$20,183,626.00	\$673,086.00	3.45%
Other Mandatory	\$223,297.00	\$230,917.00	\$247,549.00	\$16,632.00	7.20%
Tuition & Educ. Prof. Services	\$1,791,501.00	\$1,828,001.00	\$1,829,100.00	\$1,099.00	0.06%
Utilities	\$834,907.00	\$715,988.00	\$726,211.00	\$10,223.00	1.43%
Student Activities & Athletics	\$116,036.00	\$115,436.00	\$118,970.00	\$3,534.00	3.06%
Professional Development	\$90,814.00	\$89,314.00	\$93,214.00	\$3,900.00	4.37%
Other Administrative Costs	\$512,486.00	\$527,948.00	\$505,024.00	(\$22,924.00)	-4.34%
Educational Supplies, Materials & Services	\$365,324.00	\$415,003.00	\$482,558.00	\$67,555.00	16.28%
Facilities & Maint. Services & Supplies	\$426,600.00	\$462,700.00	\$532,100.00	\$69,400.00	15.00%
Transportation	\$1,579,212.00	\$1,579,212.00	\$1,761,600.00	\$182,388.00	11.55%
	\$24,611,728.00	\$25,475,059.00	\$26,479,952.00	\$1,004,893.00	

The chart below illustrates these major projected cost categories for FY18:



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 expire June 30, 2017. In FY17, two positions were moved from a special education grant into the operating budget, with an equivalent amount of professional services & fees expenses moved from the operating budget to the grant. This was done to save the cost of Mass Teachers Retirement System payments that are required if certified staff is paid with federal funds. The District feels that it is more advantageous to use that money for student services. Additionally, two clinicians were hired in FY17; one each at the elementary and middle schools.

In FY18, a Board Certified Behavior Analyst (BCBA) will be added to staff in lieu of paying for consultant services, which the District is now doing. This will provide more service time at a lower cost. The elementary school will be adding one special education teacher to be funded by a non-renewal of a one-year contract. This can be done because the first grade will drop to three sections due to enrollment numbers. A retiring special education teacher will be replaced with an Educational Team Leader (ETL), which will free time for the other teachers, without needing to add staff.

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 25, 2017. Active plan rates increased by an average of 13.7%, MEDEX decreased by 24.9%, and dental rates will remain at the FY16 rate level.

Other employee benefit lines changed depending on the particular circumstance. For example, the retirement assessment from Berkshire County Retirement Board increased for FY18 by \$38,637, Workers' Compensation insurance is increasing by \$78,140, and FICA taxes will increase \$10,000 to keep pace with salary increases. There will be no increases to life insurance or unemployment insurance.

Transportation

The District will be in the first year of a new five-year contract with Massini Bus Company. The individual daily rate will increase 17%, due to the increased cost of the bus itself as well as all other associated costs. Per the contract, transportation rates change based on the previous calendar year's Consumer Price Index (CPI).

Tuition and Educational Professional Services

Accounts within this category are: Professional Services & Fees – Special Education, Testing, Virtual High School, School Choice out, and tuition for special education students at both private and public schools. The FY18 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. This category is anticipated to remain relatively flat.

Utilities

The budgeted amounts reflect an estimate of average usage at the contracted rates, and are projected to remain flat, with the expectation of continued savings from the Great Barrington solar project.

Facilities and Maintenance Services & Supplies

The budget for these accounts most accurately reflects historic trends and includes grounds maintenance. This category of accounts will increase \$89,203 or 6.94% in FY18 primarily due to new equipment and equipment maintenance and increases in facilities maintenance.

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 was increased to include funds for equipment upgrades and replacements, in line with the Technology Committee's plans to maintain a strong educational infrastructure. Technology maintenance and upgrades have become an ongoing educational need.

Educational Supplies and Materials

These lines reflect currently anticipated needs for the next school year. This category will increase at the elementary school due to several years of flat funding. It will remain relatively level at the middle and high schools.

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 FY18, these accounts will increase by a net of \$27,034, or 9.40%, to reflect actual activities and athletics programming.

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 7.32%, \$16,632, due to increase in other insurances, in FY18.

CAPITAL BUDGET OVERVIEW

As of FY18, the District will have \$9,265,000 in outstanding debt for the construction of the elementary and middle schools, with \$1,310,000 of principal and \$496,000 in interest to be paid in FY18. 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 at 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 \$275,000 was 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 were rolled into one five-year borrowing during FY17. \$125,000 of principal and interest will be paid in FY18 on these borrowings.

The following pages contain the worksheets used to calculate the FY18 Capital Budget as well as future projections through FY24.

Berkshire Hills Regional School District
 Capital Breakdown by Vote/Project and by Town
 FY18 Budget Prep

Fiscal Year 18			
District Project	Principal	Interest	Total
ES & MS Construction Bond*	1,310,000	496,000	\$ 1,806,000.00
			\$ 1,806,000.00

Allocation	
Great Barrington	72.1193%
Stockbridge	14.7119%
West Stockbridge	13.1688%

Great Barrington			
Project	Principal	Interest	Total
ES & MS Construction Bond*	944,763	357,712	\$ 1,302,474.56
			\$ 1,302,474.56

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

Stockbridge			
Project	Principal	Interest	Total
ES & MS Construction Bond*	192,726	72,971	\$ 265,696.91
			\$ 265,696.91

West Stockbridge			
Project	Principal	Interest	Total
ES & MS Construction Bond*	172,511	65,317	\$ 237,828.53
			\$ 237,828.53

* 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.

Capital Debt Service Projection through FY24

<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>

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.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, 2016 were:

FUND NAME	July 1, 2016 Balance
SCHOOL LUNCH REVOLVING FUND	\$9,443.26
ATHLETIC REVOLVING FUND	\$13,564.83
ACTIVITY REVOLVING FD - ELEMENTARY SCHOOL	\$13,468.83
ACTIVITY REVOLVING FD - MIDDLE SCHOOL	\$11,020.93
ACTIVITY REVOLVING FUND - HIGH SCHOOL	\$155,338.71
EMPLOYEES FLEXIBLE SPENDING FUND	\$1,477.09
FFA CAPITAL TRUST	\$359,772.59
ELEMENTARY RENTAL REVOLVING	\$3,675.00
MIDDLE SCHOOL RENTAL REVOLVING	\$5,150.00
HIGH SCHOOL RENTAL REVOLVING	\$1,922.23
GIFTS AND DONATIONS	\$2,575.00
CUSTODIAL SERVICES	\$0.00
COLLABORATIVE PROGRAMMING FUN	\$49,067.58
CIRCUT BREAKER SPECIAL REVENUE	\$295,464.00
E-RATE	\$0.00
WELLNESS FUND	\$1,339.41
TPA/FSA SERVICES and FEES	\$1,760.34
REGIONAL TRANSPORTATION FUND	\$70,239.00
SCHOOL CHOICE REVOLVING FUND	\$218,567.41
TUITION-IN REVOLVING FUND	\$379,073.68
TRIDAN ART PROGRAM - Restricted Gift	\$5,295.05

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. The District also is privileged to receive private and state grants that cross fiscal years. As of July 1, 2016 the grants that were still operational were:

FUND NAME	July 2, 2016 Balance
TITLE I 2014-2015	\$5,458.34
TITLE I 2015-2016	\$38,686.65
MORE THAN BASICS 2015-2016	\$10,433.94
IMPR TEACHER QUALITY TITLE II 2014-2015	\$2,704.10
IMPR TEACHER QUALITY TITLE II 2015-2016	\$1,585.00
BTCF - BHFE 2015 - 2016	\$875.03
PERKINS GRANT 2015 - 2016	\$3,111.92
FY16 SHARED SERVICES/CIG GRANT	\$75,000.00

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 FY18 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 VI B	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, 2016 of \$307,742.01.



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 FY17 and FY18, there will be the following change:

	FY17	FY18	% Change
Great Barrington	69.99%	72.12%	3.04%
Stockbridge	15.42%	14.71%	-4.59%
West Stockbridge	14.59%	13.17%	-9.77%

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 was released on January 25, 2017 for FY18.

	FY17	FY18	% Change
Great Barrington	\$6,756,779.00	\$6,895,406.00	2.05%
Stockbridge	\$1,338,211.00	\$1,350,322.00	0.91%
West Stockbridge	\$1,399,875.00	\$1,329,198.00	-5.05%

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.

The following pages contain the assessment documents administration’s proposed budget.

BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT
Operating Budget & Capital
FY 18 Proposed Budget February 16, 2017

	SC Adopted 2016-2017	Proposed 2017-2018	Difference	
			Amount	%
Gross Operating Budget	\$ 25,475,059	\$ 26,479,952	\$ 1,004,893	3.94%
Less: School Choice Tuition Income	(1,243,160)	(1,050,000)		
Regular Tuition Income	(941,429)	(982,367)	(40,938)	
Net Operating Budget	\$ 23,290,470	\$ 24,447,585	\$ 1,157,115	4.97%
Gross Capital Budget	\$ 1,929,875	\$ 1,931,000	\$ 1,125	0.06%
	\$ 25,220,345	\$ 26,378,585	\$ 1,158,240	4.59%
Less:				
Chapter 70 Aid	(2,801,923)	(2,860,708)		
Chapter 71 Transportation Aid	(579,045)	(650,000)		
Medicaid Reimbursement	(65,000)	(75,000)		
Transfer from E & D	(125,000)	(250,000)		
Interest Income	(7,500)	(7,500)		
Miscellaneous Income	(15,000)	(45,000)		
MSBA Reimbursement	(1,120,934)	(1,120,934)		
	\$ (4,714,402)	\$ (5,009,142)	\$ 294,740	6.25%
Net Assessments to Member Towns	\$ 20,505,943	\$ 21,369,443	\$ 863,500	4.21%

<u>Allocation of Assessments by Town</u>	SC Adopted 2016-2017	Proposed 2017-2018	Change	
Great Barrington	\$ 14,463,399	\$ 15,401,529	\$ 938,130	6.49%
Stockbridge	3,035,712	3,085,520	49,808	1.64%
West Stockbridge	3,006,832	2,882,394	(124,437)	-4.14%
Total	\$ 20,505,943	\$ 21,369,443	\$ 863,500	4.21%

Calculation of 2017-18 Assessments				
	Allocation Percent	MLC	Amount Above MLC	Total
Great Barrington	72.1193%	\$ 6,895,406	\$ 8,506,123	\$ 15,401,529
Stockbridge	14.7119%	1,350,322	1,735,198	3,085,520
West Stockbridge	13.1688%	1,329,198	1,553,196	2,882,394
Total	100.0000%	\$ 9,574,926	\$ 11,794,517	\$ 21,369,443

MLC numbers from DOE web page on 01/25/2017

BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT
Operating Budget
FY 18 Proposed Budget February 16, 2017

	<u>SC Adopted</u> <u>2016-2017</u>	<u>Proposed</u> <u>2017-2018</u>	<u>Difference</u> <u>Amount</u>	<u>%</u>
Gross Operating Budget	\$ 25,475,059	\$ 26,479,952	\$ 1,004,893	3.94%
Less:				
School Choice Tuition Income	(1,243,160)	(1,050,000)	\$ 193,160	-15.54%
Regular Tuition Income	(941,429)	(982,367)	\$ (40,938)	4.35%
Net Operating Budget	\$ 23,290,470	\$ 24,447,585	\$ 1,157,115	4.97%
Less:				
Chapter 70 Aid	(2,801,923)	(2,860,708)	\$ (58,785)	2.10%
Chapter 71 Transportation Aid	(579,045)	(650,000)	\$ (70,955)	12.25%
Medicaid Reimbursement	(65,000)	(75,000)	\$ (10,000)	15.38%
Transfer from E & D	(125,000)	(250,000)	\$ (125,000)	100.00%
Interest Income	(7,500)	(7,500)	\$ -	0.00%
Miscellaneous Income	(15,000)	(45,000)	\$ (30,000)	200.00%
	\$ (3,593,468)	\$ (3,888,208)	\$ (294,740)	8.20%
Net Assessments to Member Towns	\$ 19,697,002	\$ 20,559,377	\$ 862,375	4.38%

<u>Allocation of Assessments by Town</u>	<u>SC Adopted</u> <u>2016-2017</u>	<u>Proposed</u> <u>2017-2018</u>	<u>Change</u>	
Great Barrington	\$ 13,897,224	\$ 14,817,315	\$ 920,091	6.62%
Stockbridge	2,911,003	2,966,343	55,340	1.90%
West Stockbridge	2,888,775	2,775,718	(113,057)	-3.91%
Total	\$ 19,697,002	\$ 20,559,377	\$ 862,375	4.38%

Calculation of 2017-18 Assessments				
	<u>Allocation</u> <u>Percent</u>	<u>MLC</u>	<u>Amount</u> <u>Above MLC</u>	<u>Total</u>
Great Barrington	72.1193%	\$ 6,895,406	\$ 7,921,909	\$ 14,817,315
Stockbridge	14.7119%	1,350,322	1,616,021	2,966,343
West Stockbridge	13.1688%	1,329,198	1,446,520	2,775,718
Total	100.0000%	\$ 9,574,926	\$ 10,984,451	\$ 20,559,377

MLC numbers from DOE web page on 01/25/2017

BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT
CAPITAL BUDGET
FY 18 Proposed Budget February 16, 2017

	<u>SC Adopted</u> <u>2016-2017</u>	<u>Proposed</u> <u>2017-2018</u>	<u>Difference</u> <u>Amount</u>	
Gross Capital Budget	\$ 1,804,875	\$ 1,806,000	\$ 1,125	<u>0.06%</u>
ST Borrowing	\$ 125,000	\$ 125,000		
	\$ 1,929,875	\$ 1,931,000	\$ 1,125	<u>0.06%</u>

Less:

Applicable Bond Premium				
MSBA Reimbursement	(1,120,934)	(1,120,934)		

Net Assessments to Member Towns

	<u>\$ 808,941</u>	<u>\$ 810,066</u>	<u>\$ 1,125</u>	<u>0.14%</u>
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<u>Allocation of Assessments by Town</u>	<u>SC Adopted</u> <u>2016-2017</u>	<u>Preliminary</u> <u>2017-2018</u>	<u>Change</u>	
Great Barrington	\$ 566,175	\$ 584,214	\$ 18,039	<u>3.19%</u>
Stockbridge	124,709	119,176	(5,533)	<u>-4.44%</u>
West Stockbridge	<u>118,057</u>	<u>106,676</u>	<u>(11,381)</u>	<u>-9.64%</u>
Total	<u>\$ 808,941</u>	<u>\$ 810,066</u>	<u>\$ 1,125</u>	

Calculation of 2017-18 Assessments

	<u>Allocation</u> <u>Percent</u>	<u>Capital</u> <u>Assessment</u>	<u>Total</u>
Great Barrington	72.1193%	584,214	\$ 584,214
Stockbridge	14.7119%	119,176	119,176
West Stockbridge	13.1688%	<u>106,676</u>	<u>106,676</u>
Total	100.0000%	<u>\$ 810,066</u>	<u>\$ 810,066</u>



BUDGET DETAIL

MUDDY BROOK

Muddy Brook Regional Elementary School Operating Budget Detail

Muddy Brook Mission

As a result of their time at Muddy Brook Elementary School, children will:

- approach life and future challenges with joyful curiosity and the skills to succeed.
- ask good questions, seriously consider big ideas, and effectively communicate their thinking.
- develop knowledge of their strengths and challenges that will lead to a strong sense of self and increased confidence.
- care for and respect themselves and each other, and, connect with their community.
- relish learning from differences and embrace diversity.

Muddy Brook Regional Elementary School		
OPERATING		% of Cost
Admin. Salaries	\$194,145.00	
Support Salaries	\$60,091.00	
Admin. - Other	<u>\$36,358.00</u>	
	\$290,594.00	7.73%
Prof. Development	\$54,850.00	1.46%
Salaries		
Certified	\$2,772,270.00	
Non-Certified	\$405,116.00	
Substitutes*	\$83,501.00	
Advisors	<u>\$5,000.00</u>	
	\$3,265,887.00	86.82%
Texts	\$88,000.00	2.34%
Supplies	\$62,350.00	1.66%
TOTAL OPERATING	\$3,761,681.00	

MONUMENT VALLEY

Monument Valley Regional Middle School

Operating Budget Detail

Mission Statement

In cooperation with parents and the community, the Monument Valley Regional Middle School will provide all students a safe environment in which:

- Personal and academic excellence is promoted and celebrated.
- Student responsibility for learning is developed and expected.
- All people value and exercise respect and responsibility.
- A spirit of inquiry is recognized and fostered.
- An enthusiasm for life-long learning is instilled.

Monument Valley Regional Middle School		
OPERATING		% of Cost
Admin. Salaries	\$177,347.00	
Support Salaries	\$63,612.00	
Admin. - Other	\$30,832.00	
	\$271,791.00	8.22%
Prof. Development	\$37,500.00	1.13%
Salaries		
Certified	\$2,587,459.50	
Non-Certified	\$218,093.00	
Substitutes*	\$74,381.00	
Advisors	\$20,000.00	
	\$2,899,933.50	87.73%
Texts	\$27,922.00	0.84%
Supplies	\$61,387.00	1.86%
Enrichment Activities/FT	\$6,020.00	0.18%
Equipment Maintenance	\$873.00	0.03%
TOTAL OPERATING	\$3,305,426.50	

MONUMENT MOUNTAIN

Monument Mountain Regional High School

Operating Budget Detail

Mission Statement

The Monument Mountain Regional High School community creates opportunities and challenges that ensure intellectual growth and empower all to become courageous learners, involved citizens, and individuals of integrity.

Monument Mountain Regional High School		
OPERATING		% of Cost
Admin. Salaries	\$231,303.00	
Support Salaries	\$147,547.00	
Admin. - Other	\$44,876.00	
	\$423,726.00	8.12%
Prof. Development	\$68,600.00	1.31%
Salaries		
Certified	\$3,760,068.50	
Non-Certified	\$402,140.00	
Substitutes*	\$88,001.00	
Advisors	\$76,900.00	
	\$4,327,109.50	82.87%
Virtual High School	\$5,600.00	0.11%
Texts	\$44,050.00	0.84%
Supplies	\$106,181.00	2.03%
Enrichment Activities/FT	\$27,200.00	0.52%
Athletics	\$207,250.00	3.97%
Equipment Maintenance	\$11,795.00	0.23%
TOTAL OPERATING	\$5,221,511.50	

Monument Mountain Regional High School			
OPERATING		<u>AV Technician</u>	\$63,162.00
Admin. Salaries	\$231,303.00		
Support Salaries	\$147,547.00	<u>SPED - Certified</u>	
Admin. - Other	\$44,876.00	Autism	\$31,425.00
Administrative	\$423,726.00	Learning Lab	\$209,009.00
		Life Skills	\$90,309.00
Prof. Development	\$68,600.00	Speech	\$42,075.00
		Evaluation Services	\$5,000.00
Salaries		Tutor	\$8,000.00
<u>Subject</u>			\$385,818.00
Business Education	\$78,433.00	<u>SPED Paraprofessionals</u>	
English	\$449,623.00	Autism	\$59,752.00
Foreign Language	\$287,233.00	BTG	\$44,271.00
Mathematics	\$391,184.00	Learning Lab	\$54,317.00
Science	\$496,301.00	Life Skills	\$77,102.00
Social Studies	\$378,938.00		\$235,442.00
	\$2,081,712.00		
		<u>Substitutes</u>	
<u>Subject - Vocational</u>		Daily Subs	\$53,000.00
Family/Consumer Science	\$86,490.00	Long-term Subs	\$35,001.00
Tech Ed	\$107,810.00		\$88,001.00
Agriculture	\$67,222.00		
Automotive	\$64,154.00	<u>Texts</u>	
	\$325,676.00	General Education	\$42,550.00
		SPED	\$500.00
<u>Learning Specialists</u>		Vocational	\$1,000.00
Tutor	\$9,000.00		\$44,050.00
ESL	\$39,216.50		
	\$48,216.50	<u>Supplies</u>	
		General Education	\$90,381.00
<u>Virtual High School</u>	\$5,600.00	SPED	\$4,000.00
		Vocational	\$11,800.00
<u>Classroom Paraprofessionals</u>			\$106,181.00
Directed Study Supervisor	\$30,254.00	<u>Student Activities</u>	\$76,900.00
General Paraprofessional	\$15,277.00		
Greenhouse	\$58,005.00	<u>Athletics</u>	\$207,250.00
	\$103,536.00		
		<u>Enrichment Activities - FT/Assemblies</u>	\$27,200.00
<u>Specialists</u>			
Art	\$243,356.00	<u>Equipment Maintenance</u>	\$11,795.00
Music	\$90,508.00		
Phys Ed	\$105,434.00		
	\$439,298.00		\$5,221,511.50
<u>Student Support Services</u>			
Counselor	\$321,620.00		
Librarian	\$86,192.00		
Nurse	\$71,536.00		
	\$479,348.00		

DISTRICT-WIDE

Berkshire Hills Regional School District

District-Wide Services

Operating Budget Detail

Mission Statement

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.

<u>Executive & Administration</u>		<u>District-Wide</u>	
<u>OPERATING</u>			
School Committee	\$40,659.00	<u>Technology</u>	
		Information Technology Director	\$72,450.00
Superintendent	\$156,720.00	Technical Support Staff	\$103,670.00
Administrative Secretary	\$60,727.00	<i>includes intern and webmasters</i>	
Super. - Other	<u>\$2,000.00</u>	Professional Services & Fees	\$20,000.00
	\$219,447.00	Software, Hardware & Supplies	<u>\$195,600.00</u>
			\$391,720.00
Prof. Development	\$19,700.00	<u>DW Health</u>	\$6,000.00
Business Administrator	\$113,618.00	<u>Transportation</u>	
Business Office Staff	<u>\$142,230.00</u>	Regular Day	\$1,170,000.00
	\$255,848.00	Private Day	<u>\$131,040.00</u>
			\$1,301,040.00
<u>District Office - Other</u>	\$132,001.00		
<i>includes legal and general advertising</i>		<u>Food Service</u>	
		Director	\$65,084.00
<u>Learning & Teaching</u>		Dry Goods	<u>\$90,000.00</u>
Director	\$79,568.00		\$155,084.00
Professional Services & Fees	\$1,000.00		
Prof. Services & Fees - ESL	\$10,000.00		\$2,658,367.00
Mentor Stipends	\$12,000.00		
Prof. Development - DW	\$32,000.00		
DOLT - Other	<u>\$2,300.00</u>		
	\$136,868.00		

<u>Special Education - District-Wide</u>	
OPERATING	
Admin. Salaries	\$99,735.00
Support Salaries	\$29,357.00
Admin. - Other	\$26,100.00
	\$155,192.00
<u>School Psychologist</u>	\$100,595.00
<u>Professional Services & Fees</u>	\$173,500.00
<u>Prof. Development</u>	\$7,600.00
<u>Legal</u>	
Services	\$30,000.00
Settlement	\$65,000.00
	\$95,000.00
<u>Out of District Programs</u>	
Summer Program	\$37,000.00
Private Schools	\$800,000.00
Public Schools	\$180,000.00
	\$1,017,000.00
<u>Equipment Maintenance</u>	\$500.00
<u>Transportation</u>	\$600,000.00
	\$2,149,387.00

<u>District-Wide</u>	
<u>Benefits</u>	
County Retirement System	\$634,720.00
Health Insurance	\$5,000,000.00
All other	\$313,340.00
	\$5,948,060.00
<u>General Insurance</u>	\$100,348.00
<u>Rental</u>	\$40,200.00
<u>Short Term Borrowing Interest</u>	\$18,001.00
<u>School Choice</u>	\$645,000.00
<u>Contingency - contract settlements</u>	\$637,831.00
	\$7,389,440.00

<u>Facilities & Maintenance</u>	
<u>OPERATING</u>	
<u>Director of Operations</u>	\$100,994.00
<u>Salaries</u>	
Custodial	\$568,610.00
Maintenance	\$190,664.00
Summer Grounds Maint.	\$15,000.00
	\$774,274.00
<u>Utilities</u>	\$710,711.00
<u>Supplies</u>	\$172,500.00
<u>Services & Fees</u>	\$194,600.00
<u>Equipment Maintenance</u>	\$180,500.00
	\$2,133,579.00

LINE ITEM DETAIL

Account Description	FY16 ADOPTED	FY16 ACTUALS	FY17 ADOPTED	FY18 PROPOSED	\$CHANGE	% \$CHANGE
10000 . 1110 . 5 . 411 . 64 . 31 . 04 . 2 LEGAL - SPECIAL NEEDS	\$15,000.00	\$51,104.06	\$15,000.00	\$30,000.00	\$15,000.00	100.00%
10000 . 1110 . 5 . 411 . 99 . 31 . 04 . 0 LEGAL	\$25,000.00	\$11,376.65	\$25,000.00	\$15,000.00	-\$10,000.00	-40.00%
10000 . 1110 . 5 . 500 . 99 . 31 . 05 . 0 SUPPLIES - GENERAL	\$1,800.00	\$1,280.34	\$1,800.00	\$1,800.00	\$0.00	0.00%
10000 . 1110 . 5 . 692 . 99 . 31 . 04 . 0 DUES/CONFERENCES/TRAVEL	\$8,564.00	\$8,154.38	\$11,064.00	\$11,064.00	\$0.00	0.00%
10000 . 1110 . 5 . 693 . 99 . 31 . 04 . 0 POLICY - STRATEGIC PLANNING	\$25,000.00	\$24,527.55	\$5,000.00	\$5,000.00	\$0.00	0.00%
10000 . 1110 . 5 . 694 . 99 . 31 . 05 . 0 MISC FEES - MEMORIALS, HONOR	\$750.00	\$546.11	\$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%
Sub-total by Location 31	\$76,464.00	\$96,989.09	\$58,964.00	\$63,964.00	\$5,000.00	8.48%
10000 . 1110 . 5 . 210 . 99 . 41 . 03 . 0 RECORDER	\$6,500.00	\$4,774.05	\$6,695.00	\$6,695.00	\$0.00	0.00%
10000 . 1110 . 5 . 444 . 99 . 41 . 04 . 0 PROF. SERVICES & FEES - SC	\$0.00	\$873.68	\$0.00	\$0.00	\$0.00	*
10000 . 1110 . 5 . 500 . 99 . 41 . 05 . 0 SUPPLIES - SC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	*
Sub-total by Location 41	\$6,500.00	\$5,647.73	\$6,695.00	\$6,695.00	\$0.00	0.00%
Sub-total by Function 1110	\$82,964.00	\$102,636.82	\$65,659.00	\$70,659.00	\$5,000.00	7.62%
10000 . 1210 . 5 . 101 . 99 . 31 . 01 . 0 SALARY - SUPERINTENDENT	\$140,689.00	\$157,267.00	\$156,720.00	\$156,720.00	\$0.00	0.00%
10000 . 1210 . 5 . 210 . 99 . 31 . 02 . 0 SALARY - SECRETARIAL	\$58,390.00	\$58,898.12	\$60,727.00	\$60,727.00	\$0.00	0.00%
10000 . 1210 . 5 . 500 . 99 . 31 . 05 . 0 SUPPLIES - SUPERINTENDENT	\$2,000.00	\$944.71	\$2,000.00	\$2,000.00	\$0.00	0.00%
10000 . 1210 . 5 . 692 . 99 . 31 . 04 . 0 PROF DEVELOP - SUPERINTENDENT	\$7,500.00	\$7,241.15	\$7,500.00	\$7,500.00	\$0.00	0.00%
Sub-total by Location 31	\$208,579.00	\$224,350.98	\$226,947.00	\$226,947.00	\$0.00	0.00%
Sub-total by Function 1210	\$208,579.00	\$224,350.98	\$226,947.00	\$226,947.00	\$0.00	0.00%
10000 . 1230 . 5 . 694 . 89 . 00 . 04 . 0 MISC. FEES	\$1.00	\$467.86	\$1.00	\$1.00	\$0.00	0.00%
Sub-total by Location 00	\$1.00	\$467.86	\$1.00	\$1.00	\$0.00	0.00%
10000 . 1230 . 5 . 694 . 00 . 21 . 06 . 0 ARCHIVING FEES	\$1,250.00	\$347.22	\$1,250.00	\$500.00	-\$750.00	-60.00%
Sub-total by Location 21	\$1,250.00	\$347.22	\$1,250.00	\$500.00	-\$750.00	-60.00%
10000 . 1230 . 5 . 501 . 89 . 41 . 00 . 0 VIRTUAL HIGH SCHOOL	\$7,100.00	\$5,250.00	\$7,100.00	\$5,600.00	-\$1,500.00	-21.13%
Sub-total by Location 41	\$7,100.00	\$5,250.00	\$7,100.00	\$5,600.00	-\$1,500.00	-21.13%
Sub-total by Function 1230	\$8,351.00	\$6,065.08	\$8,351.00	\$6,101.00	-\$2,250.00	-26.94%
10000 . 1410 . 5 . 101 . 99 . 31 . 01 . 0 SALARY - BUSINESS ADMINISTRATOR	\$110,309.00	\$124,735.60	\$113,618.00	\$113,618.00	\$0.00	0.00%
10000 . 1410 . 5 . 103 . 99 . 31 . 01 . 0 SALARY - DIRECTOR OF OPERATIONS	\$98,052.00	\$100,452.00	\$100,994.00	\$100,994.00	\$0.00	0.00%
10000 . 1410 . 5 . 210 . 99 . 31 . 02 . 0 SALARY - SECRETARIAL	\$140,607.00	\$115,634.37	\$141,137.00	\$142,230.00	\$1,093.00	0.77%
10000 . 1410 . 5 . 443 . 99 . 31 . 04 . 0 COPIER MAINTENANCE - ADMIN	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	*
10000 . 1410 . 5 . 444 . 99 . 31 . 04 . 0 PROF SERVICES & FEES - ADMIN	\$57,500.00	\$57,242.72	\$57,500.00	\$57,500.00	\$0.00	0.00%
10000 . 1410 . 5 . 445 . 99 . 31 . 04 . 0 RENTS AND LEASES - ADMIN	\$13,992.00	\$19,665.96	\$10,078.00	\$14,000.00	\$3,922.00	38.92%
10000 . 1410 . 5 . 500 . 99 . 31 . 05 . 0 SUPPLIES - ADMIN	\$24,000.00	\$19,804.05	\$24,000.00	\$24,000.00	\$0.00	0.00%
10000 . 1410 . 5 . 692 . 99 . 31 . 04 . 0 PROF DEVELOP	\$7,000.00	\$7,261.07	\$5,000.00	\$5,000.00	\$0.00	0.00%
10000 . 1410 . 5 . 695 . 99 . 31 . 04 . 0 TRAVEL - OUT OF DISTRICT	\$2,200.00	\$1,339.25	\$2,200.00	\$2,200.00	\$0.00	0.00%
10000 . 1410 . 5 . 698 . 99 . 31 . 04 . 0 PRINTING & COPYING - ADMIN	\$9,228.00	\$642.73	\$13,054.00	\$13,000.00	-\$54.00	-0.41%
Sub-total by Location 31	\$463,888.00	\$446,777.75	\$467,581.00	\$472,542.00	\$4,961.00	1.06%
10000 . 1410 . 5 . 697 . 99 . 41 . 04 . 0 LEGAL/BID ADVERTISING	\$2,500.00	\$3,936.92	\$2,500.00	\$3,000.00	\$500.00	20.00%
Sub-total by Location 41	\$2,500.00	\$3,936.92	\$2,500.00	\$3,000.00	\$500.00	20.00%
Sub-total by Function 1410	\$466,388.00	\$450,714.67	\$470,081.00	\$475,542.00	\$5,461.00	1.16%
10000 . 1420 . 5 . 697 . 99 . 41 . 04 . 0 RECRUITING & ADVERTISING	\$30,000.00	\$18,337.24	\$30,000.00	\$20,000.00	-\$10,000.00	-33.33%
Sub-total by Location 41	\$30,000.00	\$18,337.24	\$30,000.00	\$20,000.00	-\$10,000.00	-33.33%
Sub-total by Function 1420	\$30,000.00	\$18,337.24	\$30,000.00	\$20,000.00	-\$10,000.00	-33.33%
10000 . 1435 . 5 . 411 . 64 . 31 . 06 . 2 LEGAL - SETTLEMENT - SPED	\$65,000.00	\$56,250.00	\$65,000.00	\$65,000.00	\$0.00	0.00%
Sub-total by Location 31	\$65,000.00	\$56,250.00	\$65,000.00	\$65,000.00	\$0.00	0.00%
Sub-total by Function 1435	\$65,000.00	\$56,250.00	\$65,000.00	\$65,000.00	\$0.00	0.00%
10000 . 1450 . 5 . 225 . 00 . 41 . 03 . 0 WEBMASTERS	\$3,000.00	\$3,555.00	\$3,500.00	\$3,718.00	\$218.00	6.23%
10000 . 1450 . 5 . 225 . 37 . 41 . 02 . 0 SALARY - TECH SUPERVISOR	\$65,000.00	\$70,000.00	\$72,450.00	\$72,450.00	\$0.00	0.00%
10000 . 1450 . 5 . 226 . 37 . 41 . 02 . 0 SALARY - TECHNICAL SUPPORT	\$102,333.00	\$86,452.08	\$96,752.00	\$96,752.00	\$0.00	0.00%
10000 . 1450 . 5 . 227 . 37 . 41 . 02 . 0 SALARY - INTERN	\$3,200.00	\$2,921.64	\$3,200.00	\$3,200.00	\$0.00	0.00%
10000 . 1450 . 5 . 444 . 37 . 41 . 04 . 0 PROF SERVICES & FEES - TECH	\$15,000.00	\$11,771.50	\$15,000.00	\$20,000.00	\$5,000.00	33.33%

Account Description	FY16 ADOPTED	FY16 ACTUALS	FY17 ADOPTED	FY18 PROPOSED	\$CHANGE	% \$CHANGE
10000 . 1450 . 5 . 500 . 37 . 41 . 05 . 0 TECH SUPPLIES - DW	\$20,000.00	\$12,863.98	\$20,000.00	\$20,000.00	\$0.00	0.00%
10000 . 1450 . 5 . 501 . 37 . 41 . 05 . 0 SOFTWARE - DW	\$131,000.00	\$94,157.14	\$131,000.00	\$100,000.00	-\$31,000.00	-23.66%
10000 . 1450 . 5 . 692 . 37 . 41 . 04 . 0 PROF DEVELOP - DW	\$5,000.00	\$2,607.24	\$5,000.00	\$5,000.00	\$0.00	0.00%
10000 . 1450 . 5 . 696 . 37 . 41 . 05 . 0 TRAVEL - IN DISTRICT	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	0.00%
Sub-total by Location 41	\$345,133.00	\$284,328.58	\$347,502.00	\$321,720.00	-\$25,782.00	-7.42%
Sub-total by Function 1450	\$345,133.00	\$284,328.58	\$347,502.00	\$321,720.00	-\$25,782.00	-7.42%
10000 . 2110 . 5 . 101 . 99 . 31 . 01 . 1 SALARY - DIRECTOR OF LEARNING AND TEACHING	\$77,250.00	\$77,250.00	\$79,568.00	\$79,568.00	\$0.00	0.00%
10000 . 2110 . 5 . 444 . 99 . 31 . 04 . 1 PROF SERVICES & FEES - DOLT	\$1,000.00	\$875.29	\$1,000.00	\$1,000.00	\$0.00	0.00%
10000 . 2110 . 5 . 500 . 99 . 31 . 05 . 1 SUPPLIES - CURRICULUM	\$1,000.00	\$419.83	\$1,000.00	\$500.00	-\$500.00	-50.00%
10000 . 2110 . 5 . 692 . 99 . 31 . 04 . 0 DUES/CONFERENCES/TRAVEL	\$800.00	\$376.00	\$800.00	\$800.00	\$0.00	0.00%
10000 . 2110 . 5 . 695 . 99 . 31 . 04 . 1 TRAVEL - OUT OF DISTRICT	\$500.00	\$2,401.72	\$500.00	\$1,000.00	\$500.00	100.00%
Sub-total by Location 31	\$80,550.00	\$81,322.84	\$82,868.00	\$82,868.00	\$0.00	0.00%
Sub-total by Function 2110	\$80,550.00	\$81,322.84	\$82,868.00	\$82,868.00	\$0.00	0.00%
10000 . 2111 . 5 . 101 . 64 . 31 . 01 . 2 SALARY - DIRECTOR OF STUDENT SERVICES	\$92,700.00	\$94,535.64	\$95,481.00	\$99,735.00	\$4,254.00	4.46%
10000 . 2111 . 5 . 210 . 64 . 31 . 02 . 2 SALARY - SECRETARIAL	\$26,517.00	\$29,193.35	\$29,274.00	\$29,357.00	\$83.00	0.28%
10000 . 2111 . 5 . 215 . 64 . 31 . 03 . 2 SALARY - SUMMER PROGRAM	\$37,000.00	\$31,371.81	\$37,000.00	\$37,000.00	\$0.00	0.00%
10000 . 2111 . 5 . 442 . 64 . 31 . 04 . 2 EQUIP MAINT - SPED	\$500.00	\$490.00	\$500.00	\$500.00	\$0.00	0.00%
10000 . 2111 . 5 . 444 . 64 . 31 . 04 . 2 PROF SERVICES & FEES - SPED	\$175,000.00	\$162,027.07	\$200,000.00	\$165,500.00	-\$34,500.00	-17.25%
10000 . 2111 . 5 . 500 . 64 . 31 . 05 . 2 SUPPLIES - SPED	\$7,500.00	\$10,988.36	\$7,500.00	\$12,000.00	\$4,500.00	60.00%
10000 . 2111 . 5 . 502 . 64 . 31 . 05 . 2 SUPPLIES - TECH - SPED	\$5,150.00	\$9,641.82	\$5,150.00	\$5,000.00	-\$150.00	-2.91%
10000 . 2111 . 5 . 555 . 00 . 41 . 05 . 2 EQUIPMENT - NEW	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	0.00%
10000 . 2111 . 5 . 692 . 64 . 31 . 04 . 2 STAFF DEVELOPMENT - SPED	\$6,200.00	\$5,602.36	\$6,200.00	\$5,600.00	-\$600.00	-9.68%
10000 . 2111 . 5 . 695 . 64 . 31 . 04 . 2 TRAVEL - OUT OF DISTRICT	\$2,000.00	\$1,978.50	\$2,000.00	\$2,000.00	\$0.00	0.00%
10000 . 2111 . 5 . 696 . 64 . 31 . 05 . 2 TRAVEL - IN DISTRICT	\$1,500.00	\$1,028.56	\$1,500.00	\$1,100.00	-\$400.00	-26.67%
Sub-total by Location 31	\$357,067.00	\$346,857.47	\$387,605.00	\$360,792.00	-\$26,813.00	-6.92%
Sub-total by Function 2111	\$357,067.00	\$346,857.47	\$387,605.00	\$360,792.00	-\$26,813.00	-6.92%
10000 . 2210 . 5 . 102 . 99 . 14 . 01 . 0 SALARY - PRINCIPAL	\$97,850.00	\$100,250.00	\$100,786.00	\$100,786.00	\$0.00	0.00%
10000 . 2210 . 5 . 103 . 99 . 14 . 01 . 0 SALARY - ASSISTANT PRINCIPAL	\$90,640.00	\$91,120.00	\$93,359.00	\$93,359.00	\$0.00	0.00%
10000 . 2210 . 5 . 210 . 99 . 14 . 02 . 0 SALARY - SECRETARIAL	\$63,358.00	\$68,187.26	\$63,776.00	\$60,091.00	-\$3,685.00	-5.78%
10000 . 2210 . 5 . 443 . 99 . 14 . 04 . 0 COPIER MAINTENANCE - ES	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	*
10000 . 2210 . 5 . 445 . 99 . 14 . 04 . 0 RENTS AND LEASES - ES	\$9,720.00	\$7,478.84	\$9,720.00	\$10,000.00	\$280.00	2.88%
10000 . 2210 . 5 . 500 . 99 . 14 . 05 . 0 SUPPLIES - PRINCIPAL - ES	\$8,400.00	\$7,158.36	\$9,400.00	\$9,400.00	\$0.00	0.00%
10000 . 2210 . 5 . 692 . 99 . 14 . 04 . 0 STAFF DEVELOPMENT	\$500.00	\$290.10	\$500.00	\$500.00	\$0.00	0.00%
10000 . 2210 . 5 . 695 . 99 . 14 . 04 . 0 TRAVEL - OUT OF DISTRICT	\$750.00	\$336.67	\$750.00	\$750.00	\$0.00	0.00%
10000 . 2210 . 5 . 698 . 99 . # . 04 . 0 PRINTING & COPYING - ES	\$16,643.00	\$17,164.07	\$16,643.00	\$16,643.00	\$0.00	0.00%
Sub-total by Location 14	\$288,861.00	\$291,985.30	\$294,934.00	\$291,529.00	-\$3,405.00	-1.15%
10000 . 2210 . 5 . 102 . 99 . 20 . 01 . 0 SALARY - PRINCIPAL	\$102,279.00	\$104,199.00	\$105,347.00	\$105,347.00	\$0.00	0.00%
10000 . 2210 . 5 . 103 . 99 . 20 . 01 . 0 SALARY - ASSISTANT PRINCIPAL	\$98,702.00	\$105,284.20	\$80,000.00	\$72,000.00	-\$8,000.00	-10.00%
10000 . 2210 . 5 . 210 . 99 . 20 . 02 . 0 SALARY - SECRETARIAL	\$48,507.00	\$55,817.55	\$30,602.00	\$34,249.00	\$3,647.00	11.92%
10000 . 2210 . 5 . 443 . 99 . 20 . 04 . 0 COPIER MAINTENANCE - MS	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	*
10000 . 2210 . 5 . 445 . 99 . 20 . 04 . 0 RENTS AND LEASES - MS	\$10,056.00	\$9,924.98	\$10,056.00	\$12,000.00	\$1,944.00	19.33%
10000 . 2210 . 5 . 500 . 99 . 20 . 05 . 0 SUPPLIES - PRINCIPAL - MS	\$3,600.00	\$1,698.79	\$2,150.00	\$2,150.00	\$0.00	0.00%
10000 . 2210 . 5 . 695 . 99 . 20 . 04 . 0 TRAVEL - OUT OF DISTRICT	\$1,500.00	\$129.26	\$500.00	\$500.00	\$0.00	0.00%
10000 . 2210 . 5 . 698 . 99 . 20 . 04 . 0 PRINTING & COPYING - MS	\$16,368.00	\$11,836.21	\$16,368.00	\$16,368.00	\$0.00	0.00%
Sub-total by Location 20	\$282,012.00	\$288,889.99	\$245,023.00	\$242,614.00	-\$2,409.00	-0.98%
10000 . 2210 . 5 . 102 . 99 . 21 . 01 . 0 SALARY - PRINCIPAL	\$121,857.00	\$131,207.00	\$125,513.00	\$125,513.00	\$0.00	0.00%
10000 . 2210 . 5 . 103 . 99 . 21 . 01 . 0 SALARY - ASSISTANT PRINCIPAL	\$100,738.00	\$105,538.00	\$103,760.00	\$105,790.00	\$2,030.00	1.96%
10000 . 2210 . 5 . 210 . 99 . 21 . 02 . 0 SALARY - SECRETARIAL	\$73,209.00	\$76,170.23	\$75,667.00	\$75,667.00	\$0.00	0.00%
10000 . 2210 . 5 . 443 . 99 . 21 . 04 . 0 COPIER MAINTENANCE - HS	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	*
10000 . 2210 . 5 . 445 . 99 . 21 . 04 . 0 RENTS AND LEASES - HS	\$10,716.00	\$13,546.70	\$10,716.00	\$15,000.00	\$4,284.00	39.98%
10000 . 2210 . 5 . 500 . 99 . 21 . 05 . 0 SUPPLIES - PRINCIPAL - HS	\$4,850.00	\$2,107.42	\$4,850.00	\$4,850.00	\$0.00	0.00%

Account Description	FY16 ADOPTED	FY16 ACTUALS	FY17 ADOPTED	FY18 PROPOSED	\$CHANGE	% \$CHANGE
10000 . 2210 . 5 . 694 . 99 . 21 . 04 . 0 GRADUATION EXPENSES	\$14,000.00	\$4,346.49	\$14,000.00	\$14,000.00	\$0.00	0.00%
10000 . 2210 . 5 . 695 . 99 . 21 . 04 . 0 TRAVEL - OUT OF DISTRICT	\$600.00	\$574.70	\$600.00	\$600.00	\$0.00	0.00%
10000 . 2210 . 5 . 698 . 99 . 21 . 04 . 0 PRINTING & COPYING - HS	\$24,712.00	\$23,893.15	\$24,712.00	\$24,712.00	\$0.00	0.00%
Sub-total by Location 21	\$351,682.00	\$357,383.69	\$359,818.00	\$366,132.00	\$6,314.00	1.75%
Sub-total by Function 2210	\$922,555.00	\$938,258.98	\$899,775.00	\$900,275.00	\$500.00	0.06%
10000 . 2250 . 5 . 501 . 37 . 14 . 05 . 0 SOFTWARE - ES	\$0.00	\$0.00	\$1,195.00	\$0.00	-\$1,195.00	-100.00%
10000 . 2250 . 5 . 502 . 37 . 14 . 05 . 0 HARDWARE - ES	\$7,500.00	\$240.00	\$7,500.00	\$18,500.00	\$11,000.00	146.67%
Sub-total by Location 21	\$7,500.00	\$240.00	\$8,695.00	\$18,500.00	\$9,805.00	112.77%
10000 . 2250 . 5 . 501 . 37 . 20 . 05 . 0 SOFTWARE - MS	\$9,000.00	\$2,684.00	\$4,000.00	\$0.00	-\$4,000.00	-100.00%
10000 . 2250 . 5 . 502 . 37 . 20 . 05 . 0 HARDWARE - MS	\$7,500.00	\$11,526.90	\$7,500.00	\$7,500.00	\$0.00	0.00%
Sub-total by Location 21	\$16,500.00	\$14,210.90	\$11,500.00	\$7,500.00	-\$4,000.00	-34.78%
10000 . 2250 . 5 . 501 . 37 . 21 . 05 . 0 SOFTWARE - HS	\$6,100.00	\$3,011.38	\$6,100.00	\$0.00	-\$6,100.00	-100.00%
10000 . 2250 . 5 . 502 . 37 . 21 . 05 . 0 HARDWARE - HS	\$16,000.00	\$14,490.69	\$16,000.00	\$16,000.00	\$0.00	0.00%
Sub-total by Location 21	\$22,100.00	\$17,502.07	\$22,100.00	\$16,000.00	-\$6,100.00	-27.60%
10000 . 2250 . 5 . 215 . 84 . 41 . 03 . 0 SALARY - AV TECHNICIAN	\$61,032.00	\$61,266.08	\$63,162.00	\$63,162.00	\$0.00	0.00%
10000 . 2250 . 5 . 502 . 37 . 41 . 05 . 0 HARDWARE - DW	\$19,000.00	\$7,969.88	\$75,000.00	\$75,000.00	\$0.00	0.00%
Sub-total by Location 41	\$80,032.00	\$69,235.96	\$138,162.00	\$138,162.00	\$0.00	0.00%
Sub-total by Function 2250	\$126,132.00	\$101,188.93	\$180,457.00	\$180,162.00	-\$295.00	-0.16%
10000 . 2305 . 5 . 107 . 01 . 14 . 01 . 1 SALARY - EARLY KINDERGARTEN	\$86,178.00	\$85,709.64	\$88,117.00	\$72,547.00	-\$15,570.00	-17.67%
10000 . 2305 . 5 . 107 . 02 . 14 . 01 . 1 SALARY - KINDERGARTEN	\$280,609.00	\$280,661.65	\$288,287.00	\$245,994.00	-\$42,293.00	-14.67%
10000 . 2305 . 5 . 107 . 04 . 14 . 01 . 1 SALARY - GRADE ONE	\$271,668.00	\$214,236.00	\$224,568.00	\$220,302.00	-\$4,266.00	-1.90%
10000 . 2305 . 5 . 107 . 05 . 14 . 01 . 1 SALARY - GRADE TWO	\$270,040.00	\$270,390.00	\$284,986.00	\$216,074.00	-\$68,912.00	-24.18%
10000 . 2305 . 5 . 107 . 10 . 14 . 01 . 1 SALARY - GRADE THREE	\$251,605.00	\$273,655.00	\$281,818.00	\$242,447.00	-\$39,371.00	-13.97%
10000 . 2305 . 5 . 107 . 13 . 14 . 01 . 1 SALARY - GRADE FOUR	\$282,390.00	\$286,234.00	\$270,164.00	\$259,438.00	-\$10,726.00	-3.97%
10000 . 2305 . 5 . 107 . 22 . 14 . 01 . 1 SALARY - ART	\$71,475.00	\$71,475.00	\$74,533.00	\$74,533.00	\$0.00	0.00%
10000 . 2305 . 5 . 107 . 36 . 14 . 01 . 1 SALARY - COMPUTER INSTRUCTION	\$25,668.00	\$25,667.50	\$26,801.00	\$26,801.00	\$0.00	0.00%
10000 . 2305 . 5 . 107 . 46 . 14 . 01 . 1 SALARY - MUSIC	\$88,832.00	\$92,876.60	\$95,991.00	\$102,826.00	\$6,835.00	7.12%
10000 . 2305 . 5 . 107 . 49 . 14 . 01 . 1 SALARY - PHYSICAL EDUCATION	\$105,024.00	\$105,023.40	\$109,929.00	\$109,929.00	\$0.00	0.00%
10000 . 2305 . 5 . 107 . 65 . 14 . 01 . 2 SALARY - PRE-KINDERGARTEN	\$87,215.00	\$87,215.00	\$55,000.00	\$71,681.00	\$16,681.00	30.33%
10000 . 2305 . 5 . 150 . 99 . 14 . 01 . 0 SALARY - LONG TERM SUBS - ES	\$12,000.00	\$14,540.89	\$12,000.00	\$12,000.00	\$0.00	0.00%
10000 . 2305 . 5 . 225 . 99 . 14 . 01 . 0 SALARY - STIPENDS - ES	\$15,000.00	\$19,085.00	\$21,600.00	\$21,600.00	\$0.00	0.00%
Sub-total by Location 14	\$1,847,704.00	\$1,826,769.68	\$1,833,794.00	\$1,676,172.00	-\$157,622.00	-8.60%
10000 . 2305 . 5 . 107 . 22 . 20 . 01 . 1 SALARY - ART	\$61,383.00	\$61,383.00	\$64,154.00	\$65,478.00	\$1,324.00	2.06%
10000 . 2305 . 5 . 107 . 28 . 20 . 01 . 1 SALARY - ENGLISH	\$228,723.00	\$228,923.00	\$239,018.00	\$239,018.00	\$0.00	0.00%
10000 . 2305 . 5 . 107 . 31 . 20 . 01 . 1 SALARY - FOREIGN LANGUAGE	\$161,892.00	\$162,503.09	\$165,534.00	\$165,534.00	\$0.00	0.00%
10000 . 2305 . 5 . 107 . 36 . 20 . 01 . 1 SALARY - COMPUTER INSTRUCTION	\$60,000.00	\$40,553.69	\$45,659.00	\$47,509.00	\$1,850.00	4.05%
10000 . 2305 . 5 . 107 . 43 . 20 . 01 . 1 SALARY - MATHEMATICS	\$325,478.00	\$328,227.78	\$332,801.00	\$332,801.00	\$0.00	0.00%
10000 . 2305 . 5 . 107 . 46 . 20 . 01 . 1 SALARY - MUSIC	\$145,304.00	\$149,348.20	\$144,977.00	\$92,208.00	-\$52,769.00	-36.40%
10000 . 2305 . 5 . 107 . 49 . 20 . 01 . 1 SALARY - PHYSICAL EDUCATION	\$217,549.00	\$217,949.00	\$225,258.00	\$225,258.00	\$0.00	0.00%
10000 . 2305 . 5 . 107 . 55 . 20 . 01 . 1 SALARY - SCIENCE	\$251,256.00	\$268,591.00	\$249,834.00	\$239,029.00	-\$10,805.00	-4.32%
10000 . 2305 . 5 . 107 . 58 . 20 . 01 . 1 SALARY - SOCIAL STUDIES	\$273,616.00	\$261,300.00	\$268,756.00	\$268,756.00	\$0.00	0.00%
10000 . 2305 . 5 . 150 . 99 . 20 . 01 . 0 SALARY - LONG TERM SUBS - MS	\$35,000.00	\$5,344.75	\$35,000.00	\$35,000.00	\$0.00	0.00%
10000 . 2305 . 5 . 225 . 99 . 20 . 01 . 0 SALARY - STIPENDS - MS	\$13,500.00	\$19,827.68	\$13,500.00	\$20,500.00	\$7,000.00	51.85%
Sub-total by Location 20	\$1,773,701.00	\$1,743,951.19	\$1,784,491.00	\$1,731,091.00	-\$53,400.00	-2.99%
10000 . 2305 . 5 . 107 . 22 . 21 . 01 . 1 SALARY - ART	\$235,437.00	\$235,987.00	\$243,356.00	\$243,356.00	\$0.00	0.00%
10000 . 2305 . 5 . 107 . 25 . 21 . 01 . 1 SALARY - BUSINESS EDUCATION	\$75,425.00	\$75,625.00	\$78,433.00	\$78,433.00	\$0.00	0.00%
10000 . 2305 . 5 . 107 . 28 . 21 . 01 . 1 SALARY - ENGLISH	\$430,234.00	\$424,463.17	\$449,623.00	\$449,623.00	\$0.00	0.00%
10000 . 2305 . 5 . 107 . 31 . 21 . 01 . 1 SALARY - FOREIGN LANGUAGE	\$278,992.00	\$281,463.20	\$287,233.00	\$287,233.00	\$0.00	0.00%
10000 . 2305 . 5 . 107 . 34 . 21 . 01 . 4 SALARY - FAMILY/CONSUMER SCIENCE	\$84,587.00	\$85,437.00	\$86,490.00	\$86,490.00	\$0.00	0.00%
10000 . 2305 . 5 . 107 . 35 . 21 . 01 . 4 SALARY - TECH ED	\$104,867.00	\$93,619.00	\$107,810.00	\$107,810.00	\$0.00	0.00%
10000 . 2305 . 5 . 107 . 43 . 21 . 01 . 1 SALARY - MATHEMATICS	\$382,112.00	\$378,014.88	\$391,184.00	\$391,184.00	\$0.00	0.00%

Account Description	FY16 ADOPTED	FY16 ACTUALS	FY17 ADOPTED	FY18 PROPOSED	\$CHANGE	% \$CHANGE
10000 . 2305 . 5 . 107 . 46 . 21 . 01 . 1 SALARY - MUSIC	\$111,863.00	\$111,793.20	\$84,816.00	\$90,508.00	\$5,692.00	6.71%
10000 . 2305 . 5 . 107 . 49 . 21 . 01 . 1 SALARY - PHYSICAL EDUCATION	\$102,402.00	\$104,060.00	\$105,434.00	\$105,434.00	\$0.00	0.00%
10000 . 2305 . 5 . 107 . 55 . 21 . 01 . 1 SALARY - SCIENCE	\$487,016.00	\$486,829.29	\$527,908.00	\$496,301.00	-\$31,607.00	-5.99%
10000 . 2305 . 5 . 107 . 58 . 21 . 01 . 1 SALARY - SOCIAL STUDIES	\$369,127.00	\$369,326.80	\$362,996.00	\$378,938.00	\$15,942.00	4.39%
10000 . 2305 . 5 . 107 . 87 . 21 . 01 . 4 SALARY - AGRICULTURE	\$65,742.00	\$65,409.85	\$67,222.00	\$67,222.00	\$0.00	0.00%
10000 . 2305 . 5 . 107 . 88 . 21 . 01 . 4 SALARY - AUTOMOTIVES	\$61,383.00	\$61,383.00	\$64,154.00	\$64,154.00	\$0.00	0.00%
10000 . 2305 . 5 . 150 . 99 . 21 . 01 . 0 SALARY - LONG TERM SUBS - HS	\$35,000.00	\$31,801.51	\$35,000.00	\$35,000.00	\$0.00	0.00%
10000 . 2305 . 5 . 225 . 99 . 21 . 01 . 0 SALARY - STIPENDS - HS	\$40,000.00	\$49,668.00	\$40,000.00	\$50,000.00	\$10,000.00	25.00%
Sub-total by Location 21	\$2,864,187.00	\$2,864,880.90	\$2,931,659.00	\$2,931,686.00	\$27.00	0.00%
Sub-total by Function 2305	\$6,485,592.00	\$6,435,601.77	\$6,549,944.00	\$6,338,949.00	-\$210,995.00	-3.22%
10000 . 2310 . 5 . 107 . 71 . 14 . 01 . 1 SALARY - ENRICHMENT - ES	\$27,798.00	\$27,798.00	\$29,019.00	\$29,019.00	\$0.00	0.00%
10000 . 2310 . 5 . 108 . 64 . 14 . 01 . 2 SALARY - SPECIAL NEEDS - ES	\$198,833.00	\$189,340.47	\$204,118.00	\$325,062.00	\$120,944.00	59.25%
10000 . 2310 . 5 . 108 . 66 . 14 . 01 . 2 SALARY - INTERVENTION SPECIALIST	\$167,120.00	\$167,360.29	\$170,880.00	\$170,880.00	\$0.00	0.00%
10000 . 2310 . 5 . 108 . 70 . 14 . 01 . 2 SALARY - ESL - ES	\$38,902.00	\$48,628.00	\$51,208.00	\$76,556.00	\$25,348.00	49.50%
10000 . 2310 . 5 . 108 . 99 . 14 . 01 . 1 SALARY - TUTOR - ES	\$5,000.00	\$0.00	\$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	\$35,777.50	\$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%
Sub-total by Location 14	\$440,654.00	\$468,904.26	\$463,226.00	\$609,518.00	\$146,292.00	31.58%
10000 . 2310 . 5 . 107 . 71 . 20 . 01 . 1 SALARY - ENRICHMENT - MS	\$41,697.00	\$41,897.00	\$43,528.00	\$43,528.00	\$0.00	0.00%
10000 . 2310 . 5 . 108 . 64 . 20 . 01 . 2 SALARY - SPECIAL NEEDS - MS	\$364,225.00	\$375,336.55	\$340,440.00	\$375,134.00	\$34,694.00	10.19%
10000 . 2310 . 5 . 108 . 66 . 20 . 01 . 2 SALARY - INTERVENTION SPECIALIST	\$0.00	\$37,712.50	\$0.00	\$0.00	\$0.00	*
10000 . 2310 . 5 . 108 . 70 . 20 . 01 . 2 SALARY - ESL - MS	\$8,842.00	\$0.00	\$27,500.00	\$39,216.50	\$11,716.50	42.61%
10000 . 2310 . 5 . 108 . 99 . 20 . 01 . 1 SALARY - TUTOR - MS	\$9,726.00	\$0.00	\$9,726.00	\$9,726.00	\$0.00	0.00%
10000 . 2310 . 5 . 108 . 99 . 20 . 02 . 0 SALARY - DIRECTED STUDY SUPERVISOR	\$22,080.00	\$0.00	\$22,742.00	\$0.00	-\$22,742.00	-100.00%
10000 . 2310 . 5 . 140 . 64 . 20 . 01 . 2 SALARY - SPED TUTOR - MS	\$5,000.00	\$740.00	\$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%
Sub-total by Location 20	\$451,571.00	\$455,686.05	\$448,937.00	\$472,605.50	\$23,668.50	5.27%
10000 . 2310 . 5 . 108 . 64 . 21 . 01 . 2 SALARY - SPECIAL NEEDS - HS	\$336,785.00	\$346,538.55	\$347,665.00	\$330,742.00	-\$16,923.00	-4.87%
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	\$75,425.00	\$37,712.50	\$78,433.00	\$39,216.50	-\$39,216.50	-50.00%
10000 . 2310 . 5 . 108 . 99 . 21 . 01 . 1 SALARY - TUTOR - HS	\$9,000.00	\$5,295.00	\$9,000.00	\$9,000.00	\$0.00	0.00%
10000 . 2310 . 5 . 108 . 99 . 21 . 02 . 0 SALARY - DIRECTED STUDY SUPERVISOR	\$29,231.00	\$0.00	\$30,254.00	\$0.00	-\$30,254.00	-100.00%
10000 . 2310 . 5 . 140 . 64 . 21 . 01 . 2 SALARY - SPED TUTOR - HS	\$8,000.00	\$40,875.00	\$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%
Sub-total by Location 21	\$458,443.00	\$430,422.05	\$473,354.00	\$386,960.50	-\$86,393.50	-18.25%
10000 . 2310 . 5 . 500 . 70 . 14 . 05 . 2 SUPPLIES - ESL	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	*
10000 . 2310 . 5 . 500 . 70 . 20 . 05 . 2 SUPPLIES - ESL	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	*
10000 . 2310 . 5 . 500 . 70 . 21 . 05 . 2 SUPPLIES - ESL	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	*
10000 . 2310 . 5 . 500 . 70 . 41 . 05 . 2 SUPPLIES - ESL	\$1,500.00	\$550.80	\$1,500.00	\$0.00	-\$1,500.00	-100.00%
10000 . 2310 . 5 . 444 . 70 . 41 . 04 . 2 PROF SERVICES & FEES - ESL - SPED	\$3,500.00	\$15,912.42	\$5,000.00	\$8,000.00	\$3,000.00	60.00%
10000 . 2310 . 5 . 444 . 99 . 41 . 04 . 0 PROF SERVICES & FEES - ESL	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	*
Sub-total by Location 41	\$5,000.00	\$16,463.22	\$6,500.00	\$21,000.00	\$14,500.00	290.00%
Sub-total by Function 2310	\$1,355,668.00	\$1,371,475.58	\$1,392,017.00	\$1,490,084.00	\$98,067.00	7.23%
10000 . 2320 . 5 . 108 . 61 . 14 . 01 . 2 SALARY - SPEECH - ES	\$143,159.00	\$117,338.15	\$136,215.00	\$53,529.00	-\$82,686.00	-60.70%
10000 . 2320 . 5 . 500 . 61 . 14 . 05 . 2 SUPPLIES - SPEECH - ES	\$500.00	\$104.85	\$500.00	\$500.00	\$0.00	0.00%
Sub-total by Location 14	\$143,659.00	\$117,443.00	\$136,715.00	\$54,029.00	-\$82,686.00	-60.48%
10000 . 2320 . 5 . 108 . 61 . 20 . 01 . 2 SALARY - SPEECH -MS	\$22,697.00	\$0.00	\$22,708.00	\$42,075.00	\$19,367.00	85.29%
10000 . 2320 . 5 . 500 . 61 . 20 . 05 . 2 SUPPLIES - SPEECH - MS	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
Sub-total by Location 20	\$23,197.00	\$0.00	\$23,208.00	\$42,575.00	\$19,367.00	83.45%
10000 . 2320 . 5 . 108 . 61 . 21 . 01 . 2 SALARY - SPEECH - HS	\$26,500.00	\$0.00	\$17,600.00	\$42,075.00	\$24,475.00	139.06%
10000 . 2320 . 5 . 500 . 61 . 21 . 05 . 2 SUPPLIES - SPEECH - HS	\$500.00	\$472.95	\$500.00	\$500.00	\$0.00	0.00%
Sub-total by Location 21	\$27,000.00	\$472.95	\$18,100.00	\$42,575.00	\$24,475.00	135.22%

Account Description	FY16 ADOPTED	FY16 ACTUALS	FY17 ADOPTED	FY18 PROPOSED	\$CHANGE	% \$CHANGE
10000 . 2320 . 5 . 108 . 76 . 41 . 01 . 2 SALARY - OT SPECIALIST	\$66,027.00	\$66,027.20	\$67,513.00	\$67,513.00	\$0.00	0.00%
10000 . 2320 . 5 . 220 . 61 . 41 . 02 . 2 SALARY - SLPA	\$0.00	\$44,739.10	\$45,746.00	\$45,746.00	\$0.00	0.00%
10000 . 2320 . 5 . 220 . 76 . 41 . 02 . 2 SALARY - OT ASSISTANT	\$40,188.00	\$41,038.40	\$42,840.00	\$42,840.00	\$0.00	0.00%
10000 . 2320 . 5 . 696 . 75 . 41 . 5 . 2 TRAVEL - IN DISTRICT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	*
Sub-total by Location 41	\$106,215.00	\$151,804.70	\$156,099.00	\$156,099.00	\$0.00	0.00%
Sub-total by Function 2320	\$300,071.00	\$269,720.65	\$334,122.00	\$295,278.00	-\$38,844.00	-11.63%
10000 . 2325 . 5 . 130 . 64 . 14 . 03 . 2 SALARY - SPED SUBS - ES	\$10,000.00	\$240.00	\$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	\$49,480.00	\$60,000.00	\$60,000.00	\$0.00	0.00%
Sub-total by Location 14	\$70,000.00	\$49,720.00	\$70,000.00	\$70,000.00	\$0.00	0.00%
10000 . 2325 . 5 . 130 . 64 . 20 . 03 . 2 SALARY - SPED SUBS - MS	\$3,295.00	\$1,960.00	\$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	\$44,840.00	\$34,585.00	\$34,585.00	\$0.00	0.00%
Sub-total by Location 20	\$37,880.00	\$46,800.00	\$37,880.00	\$37,880.00	\$0.00	0.00%
10000 . 2325 . 5 . 130 . 64 . 21 . 03 . 2 SALARY - SPED SUBS - HS	\$1,500.00	\$720.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
10000 . 2325 . 5 . 130 . 99 . 21 . 03 . 0 SALARY - TEACHER SUBS - HS	\$50,000.00	\$71,520.00	\$50,000.00	\$50,000.00	\$0.00	0.00%
Sub-total by Location 21	\$51,500.00	\$72,240.00	\$51,500.00	\$51,500.00	\$0.00	0.00%
Sub-total by Function 2325	\$159,380.00	\$168,760.00	\$159,380.00	\$159,380.00	\$0.00	0.00%
10000 . 2330 . 5 . 215 . 00 . 14 . 02 . 1 SALARY - BUILDING AIDES - ES	\$190,257.00	\$181,444.57	\$190,824.00	\$184,715.00	-\$6,109.00	-3.20%
10000 . 2330 . 5 . 215 . 64 . 14 . 02 . 2 SALARY - SPED AIDES - ES	\$95,269.00	\$122,634.20	\$162,650.00	\$220,401.00	\$57,751.00	35.51%
Sub-total by Location 14	\$285,526.00	\$304,078.77	\$353,474.00	\$405,116.00	\$51,642.00	14.61%
10000 . 2330 . 5 . 215 . 00 . 20 . 02 . 1 SALARY - BUILDING AIDES - MS	\$1,636.00	\$585.01	\$0.00	\$0.00	\$0.00	*
10000 . 2330 . 5 . 215 . 64 . 20 . 02 . 2 SALARY - SPED AIDES - MS	\$151,066.00	\$168,341.72	\$147,472.00	\$195,351.00	\$47,879.00	32.47%
10000 . 2330 . 5 . 215 . 99 . 20 . 02 . 0 SALARY - DIRECTED STUDY SUPERVISOR - MS	\$0.00	\$21,966.29	\$22,742.00	\$22,742.00	\$0.00	0.00%
Sub-total by Location 20	\$152,702.00	\$190,893.02	\$170,214.00	\$218,093.00	\$47,879.00	28.13%
10000 . 2330 . 5 . 215 . 00 . 21 . 02 . 1 SALARY - BUILDING AIDES - HS	\$1,636.00	\$3,014.05	\$16,635.00	\$15,277.00	-\$1,358.00	-8.16%
10000 . 2330 . 5 . 215 . 64 . 21 . 02 . 2 SALARY - SPED AIDES - HS	\$259,092.00	\$275,008.69	\$273,634.00	\$235,442.00	-\$38,192.00	-13.96%
10000 . 2330 . 5 . 215 . 87 . 21 . 02 . 1 SALARY - GREENHOUSE AIDES	\$54,143.00	\$50,732.29	\$56,048.00	\$58,005.00	\$1,957.00	3.49%
10000 . 2330 . 5 . 215 . 99 . # . 02 . 0 SALARY - DIRECTED STUDY SUPERVISOR - HS	\$0.00	\$29,230.95	\$30,254.00	\$30,254.00	\$0.00	0.00%
Sub-total by Location 21	\$314,871.00	\$357,985.98	\$376,571.00	\$338,978.00	-\$37,593.00	-9.98%
Sub-total by Function 2330	\$753,099.00	\$852,957.77	\$900,259.00	\$962,187.00	\$61,928.00	6.88%
10000 . 2340 . 5 . 107 . 82 . 14 . 01 . 0 SALARY - LIBRARIAN	\$46,807.00	\$80,229.00	\$82,034.00	\$82,034.00	\$0.00	0.00%
10000 . 2340 . 5 . 500 . 82 . 14 . 05 . 0 SUPPLIES - LIBRARY - ES	\$400.00	\$301.00	\$400.00	\$400.00	\$0.00	0.00%
10000 . 2340 . 5 . 501 . 82 . 14 . 05 . 0 SUPPLIES - LIBRARY BOOKS - ES	\$4,000.00	\$3,907.07	\$4,000.00	\$4,000.00	\$0.00	0.00%
Sub-total by Location 14	\$51,207.00	\$84,437.07	\$86,434.00	\$86,434.00	\$0.00	0.00%
10000 . 2340 . 5 . 107 . 82 . 20 . 01 . 0 SALARY - LIBRARIAN	\$65,027.00	\$65,027.00	\$67,926.00	\$67,926.00	\$0.00	0.00%
10000 . 2340 . 5 . 442 . 82 . 20 . 04 . 0 EQUIP MAINT - LIBRARY - MS	\$720.00	\$708.00	\$648.00	\$648.00	\$0.00	0.00%
10000 . 2340 . 5 . 500 . 82 . 20 . 05 . 0 SUPPLIES - LIBRARY - MS	\$360.00	\$360.94	\$324.00	\$324.00	\$0.00	0.00%
10000 . 2340 . 5 . 500 . 84 . 20 . 05 . 0 SUPPLIES - AV - MS	\$900.00	\$873.21	\$810.00	\$810.00	\$0.00	0.00%
10000 . 2340 . 5 . 501 . 82 . 20 . 05 . 0 SUPPLIES - LIBRARY BOOKS - MS	\$4,050.00	\$3,967.85	\$3,645.00	\$3,645.00	\$0.00	0.00%
Sub-total by Location 20	\$71,057.00	\$70,937.00	\$73,353.00	\$73,353.00	\$0.00	0.00%
10000 . 2340 . 5 . 107 . 82 . 21 . 01 . 0 SALARY - LIBRARIAN	\$84,295.00	\$84,495.00	\$86,192.00	\$86,192.00	\$0.00	0.00%
10000 . 2340 . 5 . 442 . 82 . 21 . 04 . 0 EQUIP MAINT - LIBRARY - HS	\$1,500.00	\$1,520.24	\$1,500.00	\$1,500.00	\$0.00	0.00%
10000 . 2340 . 5 . 500 . 82 . 21 . 05 . 0 SUPPLIES - LIBRARY - HS	\$500.00	\$491.47	\$500.00	\$500.00	\$0.00	0.00%
10000 . 2340 . 5 . 501 . 82 . 21 . 05 . 0 SUPPLIES - LIBRARY BOOKS - HS	\$9,485.00	\$9,412.45	\$9,485.00	\$9,485.00	\$0.00	0.00%
Sub-total by Location 21	\$95,780.00	\$95,919.16	\$97,677.00	\$97,677.00	\$0.00	0.00%
Sub-total by Function 2330	\$218,044.00	\$251,293.23	\$257,464.00	\$257,464.00	\$0.00	0.00%
10000 . 2355 . 5 . 130 . 99 . 14 . 03 . 0 SALARY - PROF DEVELOP - SUBS - ES	\$7,000.00	\$9,440.00	\$7,000.00	\$22,000.00	\$15,000.00	214.29%
Sub-total by Location 14	\$7,000.00	\$9,440.00	\$7,000.00	\$22,000.00	\$15,000.00	214.29%
10000 . 2355 . 5 . 130 . 99 . 20 . 03 . 0 SALARY - PROF DEVELOP - SUBS - MS	\$7,500.00	\$3,240.00	\$7,500.00	\$7,500.00	\$0.00	0.00%
Sub-total by Location 20	\$7,500.00	\$3,240.00	\$7,500.00	\$7,500.00	\$0.00	0.00%

Account Description	FY16 ADOPTED	FY16 ACTUALS	FY17 ADOPTED	FY18 PROPOSED	\$CHANGE	% \$CHANGE
10000 . 2355 . 5 . 130 . 99 . 21 . 03 . 0 SALARY - PROF DEVELOP - SUBS - HS	\$7,000.00	\$6,640.00	\$7,000.00	\$7,000.00	\$0.00	0.00%
Sub-total by Location 21	\$7,000.00	\$6,640.00	\$7,000.00	\$7,000.00	\$0.00	0.00%
Sub-total by Function 2355	\$21,500.00	\$19,320.00	\$21,500.00	\$36,500.00	\$15,000.00	69.77%
10000 . 2357 . 5 . 692 . 99 . 14 . 04 . 0 PROF DEVELOP - ES	\$3,000.00	\$1,165.55	\$3,000.00	\$10,000.00	\$7,000.00	233.33%
Sub-total by Location 14	\$3,000.00	\$1,165.55	\$3,000.00	\$10,000.00	\$7,000.00	233.33%
10000 . 2357 . 5 . 692 . 99 . 20 . 04 . 0 PROF DEVELOP - MS	\$8,500.00	\$6,511.02	\$7,650.00	\$7,650.00	\$0.00	0.00%
10000 . 2357 . 5 . 695 . 99 . 20 . 04 . 0 TRAVEL - OUT OF DISTRICT	\$1,500.00	\$964.22	\$1,350.00	\$1,350.00	\$0.00	0.00%
Sub-total by Location 20	\$10,000.00	\$7,475.24	\$9,000.00	\$9,000.00	\$0.00	0.00%
10000 . 2357 . 5 . 692 . 99 . 21 . 04 . 0 PROF DEVELOP - HS	\$10,000.00	\$13,594.97	\$10,000.00	\$10,000.00	\$0.00	0.00%
Sub-total by Location 21	\$10,000.00	\$13,594.97	\$10,000.00	\$10,000.00	\$0.00	0.00%
10000 . 2357 . 5 . 107 . 99 . 00 . 41 . 01 . 0 SALARY - TEACHER MENTOR STIPEND	\$9,000.00	\$13,520.00	\$9,000.00	\$12,000.00	\$3,000.00	33.33%
10000 . 2357 . 5 . 107 . 99 . 41 . 01 . 0 SALARY - DISTRICTWIDE PD	\$10,000.00	\$9,660.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
10000 . 2357 . 5 . 692 . 99 . 41 . 04 . 1 PROF DEVELOP - DW	\$25,000.00	\$17,550.95	\$25,000.00	\$22,000.00	-\$3,000.00	-12.00%
Sub-total by Location 41	\$44,000.00	\$40,730.95	\$44,000.00	\$44,000.00	\$0.00	0.00%
Sub-total by Function 2357	\$67,000.00	\$62,966.71	\$66,000.00	\$73,000.00	\$7,000.00	10.61%
10000 . 2410 . 5 . 501 . 28 . 14 . 05 . 1 TEXT - ENGLISH	\$2,500.00	\$2,404.40	\$2,500.00	\$2,500.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 43 . 14 . 05 . 1 TEXT - MATH	\$1,500.00	\$1,461.86	\$25,300.00	\$12,000.00	-\$13,300.00	-52.57%
10000 . 2410 . 5 . 501 . 52 . 14 . 05 . 1 TEXT - READING	\$15,000.00	\$14,819.30	\$1,200.00	\$17,500.00	\$16,300.00	1358.33%
10000 . 2410 . 5 . 501 . 55 . 14 . 05 . 1 TEXT - SCIENCE	\$0.00	\$0.00	\$3,000.00	\$15,000.00	\$12,000.00	400.00%
10000 . 2410 . 5 . 501 . 58 . 14 . 05 . 1 TEXT - SOCIAL STUDIES	\$12,000.00	\$11,889.98	\$3,000.00	\$16,000.00	\$13,000.00	433.33%
10000 . 2410 . 5 . 501 . 64 . 14 . 05 . 2 TEXT - SPECIAL NEEDS	\$500.00	\$450.10	\$1,000.00	\$3,000.00	\$2,000.00	200.00%
10000 . 2410 . 5 . 501 . 99 . 14 . 05 . 1 TEXT - GENERAL	\$6,000.00	\$6,025.29	\$6,000.00	\$6,000.00	\$0.00	0.00%
Sub-total by Location 14	\$37,500.00	\$37,050.93	\$42,000.00	\$72,000.00	\$30,000.00	71.43%
10000 . 2410 . 5 . 501 . 22 . 20 . 05 . 1 TEXT - ART	\$90.00	\$49.00	\$81.00	\$81.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 28 . 20 . 05 . 1 TEXT - ENGLISH	\$3,000.00	\$2,189.66	\$2,700.00	\$2,700.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 31 . 20 . 05 . 1 TEXT - FOREIGN LANGUAGE	\$180.00	\$125.00	\$162.00	\$162.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 36 . 20 . 05 . 1 TEXT - COMPUTER INSTRUCTION	\$675.00	\$0.00	\$608.00	\$608.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 43 . 20 . 05 . 1 TEXT - MATH	\$3,000.00	\$2,839.42	\$2,700.00	\$2,700.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 46 . 20 . 05 . 1 TEXT - MUSIC	\$1,260.00	\$1,117.64	\$1,134.00	\$1,134.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 52 . 20 . 05 . 1 TEXT - READING	\$1,080.00	\$719.96	\$972.00	\$972.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 55 . 20 . 05 . 1 TEXT - SCIENCE	\$9,520.00	\$5,470.26	\$8,568.00	\$8,568.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 58 . 20 . 05 . 1 TEXT - SOCIAL STUDIES	\$3,330.00	\$2,070.84	\$2,997.00	\$2,997.00	\$0.00	0.00%
Sub-total by Location 20	\$22,135.00	\$14,581.78	\$19,922.00	\$19,922.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 22 . 21 . 05 . 1 TEXT - ART	\$550.00	\$0.00	\$550.00	\$550.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 25 . 21 . 05 . 1 TEXT - BUSINESS EDUCATION	\$500.00	\$502.49	\$500.00	\$500.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 28 . 21 . 05 . 1 TEXT - ENGLISH	\$8,000.00	\$6,745.15	\$8,000.00	\$8,000.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 31 . 21 . 05 . 1 TEXT - FOREIGN LANGUAGE	\$2,000.00	\$2,499.99	\$2,000.00	\$2,000.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 34 . 21 . 05 . 1 TEXT - FAMILY/CONSUMER EDUCATION	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 35 . 21 . 05 . 4 TEXT - TECH ED	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 43 . 21 . 05 . 1 TEXT - MATH	\$6,000.00	\$2,426.30	\$6,000.00	\$6,000.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 46 . 21 . 05 . 1 TEXT - MUSIC	\$3,000.00	\$2,928.56	\$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	\$6,000.00	\$5,648.85	\$6,000.00	\$6,000.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 58 . 21 . 05 . 1 TEXT - SOCIAL STUDIES	\$7,000.00	\$7,462.84	\$7,000.00	\$7,000.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 64 . 21 . 05 . 2 TEXT - SPECIAL NEEDS	\$500.00	\$272.19	\$500.00	\$500.00	\$0.00	0.00%
10000 . 2410 . 5 . 501 . 88 . 21 . 05 . 1 TEXT - AUTOMOTIVE	\$700.00	\$0.00	\$700.00	\$700.00	\$0.00	0.00%
Sub-total by Location 21	\$36,050.00	\$28,486.37	\$36,050.00	\$36,050.00	\$0.00	0.00%
Sub-total by Function 2410	\$95,685.00	\$80,119.08	\$97,972.00	\$127,972.00	\$30,000.00	30.62%
10000 . 2420 . 5 . 442 . 22 . 20 . 04 . 1 EQUIP MAINT - ART	\$225.00	\$0.00	\$225.00	\$225.00	\$0.00	0.00%
10000 . 2420 . 5 . 442 . 46 . 20 . 04 . 1 EQUIP MAINT - MUSIC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	*
Sub-total by Location 20	\$225.00	\$0.00	\$225.00	\$225.00	\$0.00	0.00%

Account Description	FY16 ADOPTED	FY16 ACTUALS	FY17 ADOPTED	FY18 PROPOSED	\$CHANGE	% \$CHANGE
10000 . 2420 . 5 . 442 . 22 . 21 . 04 . 1 EQUIP MAINT - ART	\$1,000.00	\$187.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10000 . 2420 . 5 . 442 . 25 . 21 . 04 . 1 EQUIP MAINT - BUSINESS ED	\$500.00	\$675.16	\$500.00	\$500.00	\$0.00	0.00%
10000 . 2420 . 5 . 442 . 28 . 21 . 04 . 1 EQUIP MAINT - ENGLISH	\$380.00	\$49.99	\$380.00	\$380.00	\$0.00	0.00%
10000 . 2420 . 5 . 442 . 31 . 21 . 04 . 1 EQUIP MAINT - FOREIGN LANGUAGE	\$700.00	\$104.94	\$700.00	\$700.00	\$0.00	0.00%
10000 . 2420 . 5 . 442 . 34 . 21 . 04 . 4 EQUIP MAINT - FAMILY/CONSUMER	\$1,000.00	\$221.25	\$1,000.00	\$1,000.00	\$0.00	0.00%
10000 . 2420 . 5 . 442 . 35 . 21 . 04 . 4 EQUIP MAINT - TECH ED	\$500.00	\$330.45	\$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	\$1,226.98	\$1,800.00	\$1,800.00	\$0.00	0.00%
10000 . 2420 . 5 . 442 . 49 . 21 . 04 . 1 EQUIP MAINT - PHYS ED	\$2,000.00	\$1,752.59	\$2,000.00	\$2,000.00	\$0.00	0.00%
10000 . 2420 . 5 . 442 . 55 . 21 . 04 . 1 EQUIP MAINT - SCIENCE	\$1,000.00	\$1,337.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10000 . 2420 . 5 . 442 . 64 . 21 . 04 . 2 EQUIP MAINT - SPED	\$250.00	\$72.00	\$250.00	\$250.00	\$0.00	0.00%
10000 . 2420 . 5 . 442 . 88 . 21 . 04 . 4 EQUIP MAINT - AUTO PROF SERVICES	\$565.00	\$309.95	\$565.00	\$565.00	\$0.00	0.00%
Sub-total by Location 21	\$9,795.00	\$6,267.31	\$9,795.00	\$9,795.00	\$0.00	0.00%
Sub-total by Function 2420	\$10,020.00	\$6,267.31	\$10,020.00	\$10,020.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 22 . 14 . 05 . 1 SUPPLIES - ART	\$2,000.00	\$2,453.14	\$3,000.00	\$3,000.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 28 . 14 . 05 . 1 SUPPLIES - ENGLISH	\$2,000.00	\$1,971.19	\$2,000.00	\$2,000.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 43 . 14 . 05 . 1 SUPPLIES - MATH	\$3,000.00	\$2,333.94	\$3,000.00	\$3,000.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 46 . 14 . 05 . 1 SUPPLIES - MUSIC	\$1,500.00	\$1,467.22	\$1,500.00	\$1,500.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 49 . 14 . 05 . 1 SUPPLIES - PHYS ED	\$1,000.00	\$971.91	\$2,000.00	\$2,500.00	\$500.00	25.00%
10000 . 2430 . 5 . 500 . 52 . 14 . 05 . 1 SUPPLIES - READING	\$3,000.00	\$2,915.98	\$3,000.00	\$3,000.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 55 . 14 . 05 . 1 SUPPLIES - SCIENCE	\$3,500.00	\$2,494.72	\$3,500.00	\$4,000.00	\$500.00	14.29%
10000 . 2430 . 5 . 500 . 64 . 14 . 05 . 2 SUPPLIES - SPECIAL NEEDS	\$500.00	\$464.91	\$500.00	\$750.00	\$250.00	50.00%
10000 . 2430 . 5 . 500 . 65 . 14 . 05 . 2 SUPPLIES - PRE SCHOOL	\$300.00	\$292.67	\$300.00	\$400.00	\$100.00	33.33%
10000 . 2430 . 5 . 500 . 71 . 14 . 05 . 1 SUPPLIES - ENRICHMENT	\$200.00	\$45.00	\$200.00	\$200.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 99 . 14 . 05 . 1 SUPPLIES - GENERAL - ES	\$12,000.00	\$13,438.41	\$12,000.00	\$15,000.00	\$3,000.00	25.00%
Sub-total by Location 14	\$29,000.00	\$28,849.09	\$31,000.00	\$35,350.00	\$4,350.00	14.03%
10000 . 2430 . 5 . 500 . 22 . 20 . 05 . 1 SUPPLIES - ART	\$4,320.00	\$4,440.86	\$3,888.00	\$3,888.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 28 . 20 . 05 . 1 SUPPLIES - ENGLISH	\$540.00	\$246.73	\$486.00	\$486.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 31 . 20 . 05 . 1 SUPPLIES - FOREIGN LANGUAGE	\$720.00	\$703.87	\$648.00	\$648.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 35 . 20 . 05 . 4 SUPPLIES - TECH ED	\$0.00	\$0.00	\$1,296.00	\$1,296.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 36 . 20 . 05 . 1 SUPPLIES - COMPUTER INSTRUCTION	\$1,440.00	\$408.48	\$0.00	\$0.00	\$0.00	*
10000 . 2430 . 5 . 500 . 38 . 20 . 05 . 1 SUPPLIES - HEALTH ED	\$450.00	\$445.42	\$405.00	\$405.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 43 . 20 . 05 . 1 SUPPLIES - MATHEMATICS	\$1,080.00	\$1,011.83	\$972.00	\$972.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 46 . 20 . 05 . 1 SUPPLIES - MUSIC	\$1,080.00	\$1,181.69	\$972.00	\$972.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 49 . 20 . 05 . 1 SUPPLIES - PHYS ED	\$1,260.00	\$1,070.23	\$1,134.00	\$1,134.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 52 . 20 . 05 . 1 SUPPLIES - READING	\$540.00	\$260.91	\$486.00	\$486.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 55 . 20 . 05 . 1 SUPPLIES - SCIENCE	\$3,600.00	\$3,267.87	\$3,240.00	\$3,240.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 58 . 20 . 05 . 1 SUPPLIES - SOCIAL STUDIES	\$1,350.00	\$632.54	\$1,215.00	\$1,215.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 67 . 20 . 05 . 2 SUPPLIES - SPED	\$900.00	\$844.80	\$810.00	\$810.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 71 . 20 . 05 . 1 SUPPLIES - ENRICHMENT	\$1,350.00	\$869.14	\$1,215.00	\$1,215.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 99 . 20 . 05 . 1 SUPPLIES - GENERAL - MS	\$31,328.00	\$24,370.54	\$27,126.00	\$27,126.00	\$0.00	0.00%
Sub-total by Location 20	\$49,958.00	\$39,754.91	\$43,893.00	\$43,893.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 22 . 21 . 05 . 1 SUPPLIES - ART	\$7,500.00	\$8,117.87	\$7,500.00	\$7,500.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 25 . 21 . 05 . 1 SUPPLIES - BUSINESS EDUCATION	\$2,000.00	\$1,987.97	\$2,000.00	\$2,000.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 28 . 21 . 05 . 1 SUPPLIES - ENGLISH	\$500.00	\$147.99	\$500.00	\$500.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 31 . 21 . 05 . 1 SUPPLIES - FOREIGN LANGUAGE	\$1,000.00	\$537.36	\$1,000.00	\$1,000.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 34 . 21 . 05 . 4 SUPPLIES - FAMILY/CONSUMER SCIENCE	\$3,000.00	\$1,492.60	\$3,000.00	\$3,000.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 35 . 21 . 05 . 4 SUPPLIES - TECH ED	\$4,700.00	\$4,877.15	\$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	\$850.00	\$3,019.55	\$850.00	\$850.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 46 . 21 . 05 . 1 SUPPLIES - MUSIC	\$1,800.00	\$1,551.54	\$1,800.00	\$1,800.00	\$0.00	0.00%

Account Description	FY16 ADOPTED	FY16 ACTUALS	FY17 ADOPTED	FY18 PROPOSED	\$CHANGE	% \$CHANGE
10000 . 2430 . 5 . 500 . 49 . 21 . 05 . 1 SUPPLIES - PHYS ED	\$3,000.00	\$2,839.48	\$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	\$13,100.00	\$13,302.55	\$13,100.00	\$13,100.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 58 . 21 . 05 . 1 SUPPLIES - SOCIAL STUDIES	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 64 . 21 . 05 . 2 SUPPLIES - SPECIAL NEEDS	\$2,500.00	\$2,939.73	\$2,500.00	\$2,500.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 87 . 21 . 05 . 4 SUPPLIES - AGRICULTURE	\$1,550.00	\$1,541.72	\$1,550.00	\$1,550.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 88 . 21 . 05 . 4 SUPPLIES - AUTOMOTIVES	\$2,550.00	\$2,543.46	\$2,550.00	\$2,550.00	\$0.00	0.00%
10000 . 2430 . 5 . 500 . 99 . 21 . 05 . 1 SUPPLIES - GENERAL - HS	\$23,046.00	\$17,808.70	\$23,046.00	\$23,046.00	\$0.00	0.00%
Sub-total by Location 21	\$68,296.00	\$62,707.67	\$68,296.00	\$68,296.00	\$0.00	0.00%
Sub-total by Function 2430	\$147,254.00	\$131,311.67	\$143,189.00	\$147,539.00	\$4,350.00	3.04%
10000 . 2440 . 5 . 491 . 71 . 14 . 04 . 1 FIELD TRIP/REGISTRATION - ENRICHENT - ES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	*
10000 . 2440 . 5 . 491 . 99 . 14 . 04 . 1 ASSEMBLIES - ENRICHENT - ES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	*
10000 . 2440 . 5 . 492 . 55 . 14 . 04 . 1 FIELD TRIPS - SCIENCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	*
10000 . 2440 . 5 . 492 . 99 . 14 . 04 . 1 FIELD TRIPS - ES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	*
Sub-total by Location 14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	*
10000 . 2440 . 5 . 491 . 71 . 20 . 04 . 1 FIELD TRIP/REGISTRATION - ENRICHENT - MS	\$1,620.00	\$1,187.04	\$1,620.00	\$1,620.00	\$0.00	0.00%
10000 . 2440 . 5 . 491 . 99 . 20 . 04 . 1 ASSEMBLIES - MS	\$2,000.00	\$5,449.85	\$1,400.00	\$1,400.00	\$0.00	0.00%
10000 . 2440 . 5 . 492 . 99 . 20 . 04 . 1 FIELD TRIPS - MS	\$3,000.00	\$1,174.98	\$3,000.00	\$3,000.00	\$0.00	0.00%
Sub-total by Location 20	\$6,620.00	\$7,811.87	\$6,020.00	\$6,020.00	\$0.00	0.00%
10000 . 2440 . 5 . 491 . 99 . 21 . 04 . 1 ASSEMBLIES - HS	\$6,000.00	\$8,405.16	\$6,000.00	\$6,000.00	\$0.00	0.00%
10000 . 2440 . 5 . 492 . 22 . 21 . 04 . 1 FIELD TRIPS - ART	\$500.00	\$830.46	\$500.00	\$500.00	\$0.00	0.00%
10000 . 2440 . 5 . 492 . 28 . 21 . 04 . 1 FIELD TRIPS - ENGLISH	\$1,000.00	\$618.28	\$1,000.00	\$1,000.00	\$0.00	0.00%
10000 . 2440 . 5 . 492 . 31 . 21 . 04 . 1 FIELD TRIPS - FOREIGN LANGUAGE	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
10000 . 2440 . 5 . 492 . 46 . 21 . 04 . 1 FIELD TRIPS - MUSIC	\$1,500.00	\$738.12	\$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	\$2,197.10	\$1,500.00	\$2,000.00	\$500.00	33.33%
10000 . 2440 . 5 . 492 . 55 . 21 . 04 . 1 FIELD TRIPS - SCIENCE	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
10000 . 2440 . 5 . 492 . 64 . 21 . 04 . 2 FIELD TRIPS - SPECIAL NEEDS	\$700.00	\$663.00	\$700.00	\$700.00	\$0.00	0.00%
10000 . 2440 . 5 . 492 . 85 . 21 . 04 . 1 FIELD TRIPS - GUIDANCE	\$500.00	\$168.84	\$500.00	\$500.00	\$0.00	0.00%
Sub-total by Location 21	\$12,700.00	\$13,620.96	\$12,700.00	\$13,200.00	\$500.00	3.94%
Sub-total by Function 2440	\$19,320.00	\$21,432.83	\$18,720.00	\$19,220.00	\$500.00	2.67%
10000 . 2455 . 5 . 501 . 37 . 14 . 05 . 0 INSTRUCTIONAL SOFTWARE - ES	\$0.00	\$0.00	\$0.00	\$16,000.00	\$16,000.00	*
Sub-total by Location 21	\$0.00	\$0.00	\$0.00	\$16,000.00	\$16,000.00	*
10000 . 2455 . 5 . 501 . 37 . 20 . 05 . 0 INSTRUCTIONAL SOFTWARE - MS	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	*
Sub-total by Location 21	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	*
10000 . 2445 . 5 . 501 . 37 . 21 . 05 . 0 INSTRUCTIONAL SOFTWARE - HS	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	*
Sub-total by Location 21	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	*
Sub-total by Function 2440	\$0.00	\$0.00	\$0.00	\$32,000.00	\$32,000.00	*
10000 . 2451 . 5 . 502 . 84 . 21 . 05 . 0 SUPPLIES - AV - HS	\$800.00	\$332.73	\$800.00	\$800.00	\$0.00	0.00%
Sub-total by Location 21	\$800.00	\$332.73	\$800.00	\$800.00	\$0.00	0.00%
Sub-total by Function 2451	\$800.00	\$332.73	\$800.00	\$800.00	\$0.00	0.00%
10000 . 2453 . 5 . 502 . 84 . 21 . 05 . 0 MEDIA CENTER - AV EQUIPMENT	\$4,000.00	\$4,347.93	\$4,000.00	\$4,000.00	\$0.00	0.00%
Sub-total by Location 21	\$4,000.00	\$4,347.93	\$4,000.00	\$4,000.00	\$0.00	0.00%
Sub-total by Function 2453	\$4,000.00	\$4,347.93	\$4,000.00	\$4,000.00	\$0.00	0.00%
10000 . 2710 . 5 . 107 . 85 . 14 . 01 . 0 SALARY - COUNSELOR	\$81,442.00	\$81,442.00	\$83,274.00	\$149,929.00	\$66,655.00	80.04%
10000 . 2710 . 5 . 500 . 85 . 14 . 05 . 0 SUPPLIES - GUIDANCE - ES	\$100.00	\$79.31	\$100.00	\$100.00	\$0.00	0.00%
Sub-total by Location 14	\$81,542.00	\$81,521.31	\$83,374.00	\$150,029.00	\$66,655.00	79.95%
10000 . 2710 . 5 . 107 . 85 . 20 . 01 . 0 SALARY - COUNSELOR	\$165,073.00	\$180,076.84	\$168,786.00	\$243,319.00	\$74,533.00	44.16%
10000 . 2710 . 5 . 210 . 85 . 20 . 02 . 0 SALARY - SECRETARIAL	\$28,364.00	\$28,472.85	\$29,363.00	\$29,363.00	\$0.00	0.00%
10000 . 2710 . 5 . 500 . 85 . 20 . 05 . 0 SUPPLIES - GUIDANCE - MS	\$1,350.00	\$1,284.53	\$1,215.00	\$1,215.00	\$0.00	0.00%
Sub-total by Location 20	\$194,787.00	\$209,834.22	\$199,364.00	\$273,897.00	\$74,533.00	37.39%

Account Description	FY16 ADOPTED	FY16 ACTUALS	FY17 ADOPTED	FY18 PROPOSED	\$CHANGE	% \$CHANGE
10000 . 2710 . 5 . 107 . 85 . 21 . 01 . 0 SALARY - COUNSELOR	\$311,532.00	\$312,657.13	\$321,620.00	\$321,620.00	\$0.00	0.00%
10000 . 2710 . 5 . 210 . 85 . 21 . 02 . 0 SALARY - SECRETARIAL	\$69,452.00	\$69,718.20	\$71,880.00	\$71,880.00	\$0.00	0.00%
10000 . 2710 . 5 . 442 . 85 . 21 . 04 . 1 EQUIP MAINT - GUIDANCE - HS	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
10000 . 2710 . 5 . 500 . 85 . 21 . 05 . 0 SUPPLIES - GUIDANCE - HS	\$3,100.00	\$2,662.86	\$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	\$353.12	\$1,000.00	\$1,000.00	\$0.00	0.00%
Sub-total by Location 21	\$385,584.00	\$385,391.31	\$398,100.00	\$398,100.00	\$0.00	0.00%
Sub-total by Function 2710	\$661,913.00	\$676,746.84	\$680,838.00	\$822,026.00	\$141,188.00	20.74%
10000 . 2720 . 5 . 444 . 85 . 14 . 04 . 2 PROF SERVICES - EVALUATION - ES	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
Sub-total by Location 14	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
10000 . 2720 . 5 . 444 . 85 . 20 . 04 . 2 PROF SERVICES - EVALUATION - MS	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
Sub-total by Location 20	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
10000 . 2720 . 5 . 444 . 85 . 21 . 04 . 2 PROF SERVICES - EVALUATION - HS	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
Sub-total by Location 21	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
Sub-total by Function 2720	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00	0.00%
10000 . 2800 . 5 . 108 . 80 . 41 . 01 . 2 SALARY - PSYCHOLOGICAL	\$91,643.00	\$98,255.34	\$100,595.00	\$100,595.00	\$0.00	0.00%
10000 . 2800 . 5 . 500 . 80 . 41 . 05 . 2 SUPPLIES - PSYCHOLOGICAL	\$5,000.00	\$6,217.19	\$5,000.00	\$5,000.00	\$0.00	0.00%
10000 . 2800 . 5 . 695 . 80 . # . 04 . 2 TRAVEL - OUT OF DISTRICT	\$0.00	\$86.71	\$0.00	\$0.00	\$0.00	*
Sub-total by Location 41	\$96,643.00	\$104,559.24	\$105,595.00	\$105,595.00	\$0.00	0.00%
Sub-total by Function 2800	\$96,643.00	\$104,559.24	\$105,595.00	\$105,595.00	\$0.00	0.00%
10000 . 3200 . 5 . 107 . 79 . 14 . 01 . 0 SALARY - NURSE	\$71,475.00	\$72,251.90	\$74,533.00	\$74,533.00	\$0.00	0.00%
10000 . 3200 . 5 . 500 . 79 . 14 . 05 . 0 SUPPLIES - NURSE - ES	\$2,500.00	\$2,217.99	\$2,500.00	\$2,500.00	\$0.00	0.00%
Sub-total by Location 14	\$73,975.00	\$74,469.89	\$77,033.00	\$77,033.00	\$0.00	0.00%
10000 . 3200 . 5 . 107 . 79 . 20 . 01 . 0 SALARY - NURSE	\$79,163.00	\$80,023.48	\$80,944.00	\$80,944.00	\$0.00	0.00%
10000 . 3200 . 5 . 500 . 79 . 20 . 05 . 0 SUPPLIES - NURSE - MS	\$2,500.00	\$2,511.45	\$2,500.00	\$2,500.00	\$0.00	0.00%
Sub-total by Location 20	\$81,663.00	\$82,534.93	\$83,444.00	\$83,444.00	\$0.00	0.00%
10000 . 3200 . 5 . 107 . 79 . 21 . 01 . 0 SALARY - NURSE	\$69,962.00	\$71,824.73	\$71,536.00	\$71,536.00	\$0.00	0.00%
10000 . 3200 . 5 . 500 . 79 . 21 . 05 . 0 SUPPLIES - NURSE - HS	\$2,500.00	\$2,363.33	\$2,500.00	\$2,500.00	\$0.00	0.00%
Sub-total by Location 21	\$72,462.00	\$74,188.06	\$74,036.00	\$74,036.00	\$0.00	0.00%
10000 . 3200 . 5 . 130 . 79 . 41 . 03 . 0 SALARY - NURSE SUBSTITUTES	\$4,500.00	\$4,437.50	\$4,500.00	\$4,500.00	\$0.00	0.00%
10000 . 3200 . 5 . 444 . 79 . 41 . 05 . 0 PROF SERVICES - MEDICAL	\$2,100.00	\$1,400.00	\$2,100.00	\$2,100.00	\$0.00	0.00%
10000 . 3200 . 5 . 500 . 79 . 41 . 05 . 0 SUPPLIES - HEALTH - DW	\$3,900.00	\$4,356.00	\$3,900.00	\$3,900.00	\$0.00	0.00%
Sub-total by Location 41	\$10,500.00	\$10,193.50	\$10,500.00	\$10,500.00	\$0.00	0.00%
Sub-total by Function 3200	\$238,600.00	\$241,386.38	\$245,013.00	\$245,013.00	\$0.00	0.00%
10000 . 3300 . 5 . 480 . 99 . 41 . 04 . 1 TRANSPORTATION - REGULAR DAY	\$933,944.00	\$911,925.60	\$933,944.00	\$1,050,000.00	\$116,056.00	12.43%
10000 . 3300 . 5 . 481 . 99 . 41 . 04 . 1 TRANSPORTATION - NON PUBLIC	\$95,268.00	\$95,266.80	\$95,268.00	\$111,600.00	\$16,332.00	17.14%
10000 . 3300 . 5 . 483 . 64 . 41 . 04 . 2 TRANSPORTATION - SPECIAL NEEDS	\$550,000.00	\$523,989.27	\$550,000.00	\$600,000.00	\$50,000.00	9.09%
Sub-total by Location 41	\$1,579,212.00	\$1,531,181.67	\$1,579,212.00	\$1,761,600.00	\$182,388.00	11.55%
Sub-total by Function 3300	\$1,579,212.00	\$1,531,181.67	\$1,579,212.00	\$1,761,600.00	\$182,388.00	11.55%
10000 . 3400 . 5 . 225 . 99 . 41 . 3 . 0 SALARY - DIRECTOR OF FOOD SERVICE	\$63,188.00	\$63,188.00	\$65,084.00	\$65,084.00	\$0.00	0.00%
10000 . 3400 . 5 . 452 . 00 . 41 . 00 . 0 GF-FOOD SERVICE-HEALTH INSURANCE	\$114,338.00	\$114,463.80	\$106,812.00	\$0.00	-\$106,812.00	-100.00%
10000 . 3400 . 5 . 513 . 99 . 41 . 00 . 0 GF-FOOD SVC-DRY GROCERIES	\$50,000.00	\$124,368.03	\$90,000.00	\$90,000.00	\$0.00	0.00%
Sub-total by Location 41	\$227,526.00	\$302,019.83	\$261,896.00	\$155,084.00	-\$106,812.00	-40.78%
Sub-total by Function 3400	\$227,526.00	\$302,019.83	\$261,896.00	\$155,084.00	-\$106,812.00	-40.78%
10000 . 3510 . 5 . 125 . 99 . 21 . 03 . 0 SALARY - COACHES	\$118,185.00	\$125,043.25	\$130,000.00	\$130,000.00	\$0.00	0.00%
10000 . 3510 . 5 . 442 . 99 . 21 . 04 . 0 EQUIP MAINT - ATHLETICS	\$7,000.00	\$6,790.24	\$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	\$21,683.39	\$21,700.00	\$21,700.00	\$0.00	0.00%
10000 . 3510 . 5 . 445 . 99 . 21 . 04 . 0 RENTS AND LEASES	\$6,350.00	\$5,652.00	\$6,350.00	\$6,350.00	\$0.00	0.00%
10000 . 3510 . 5 . 452 . 99 . 21 . 04 . 0 SPORTS INSURANCE	\$5,400.00	\$3,900.00	\$5,400.00	\$5,400.00	\$0.00	0.00%
10000 . 3510 . 5 . 484 . 99 . 21 . 04 . 0 TRANSPORTATION - ATHLETICS	\$21,966.00	\$23,481.71	\$21,966.00	\$25,000.00	\$3,034.00	13.81%

Account Description	FY16 ADOPTED	FY16 ACTUALS	FY17 ADOPTED	FY18 PROPOSED	\$CHANGE	% \$CHANGE
10000 . 3510 . 5 . 500 . 99 . 21 . 05 . 0 SUPPLIES - ATHLETICS	\$9,200.00	\$8,813.02	\$9,200.00	\$9,200.00	\$0.00	0.00%
10000 . 3510 . 5 . 503 . 99 . 21 . 05 . 0 SUPPLIES - UNIFORMS	\$8,000.00	\$7,795.64	\$8,000.00	\$8,000.00	\$0.00	0.00%
Sub-total by Location 21	\$197,801.00	\$203,159.25	\$209,616.00	\$212,650.00	\$3,034.00	1.45%
Sub-total by Function 3510	\$197,801.00	\$203,159.25	\$209,616.00	\$212,650.00	\$3,034.00	1.45%
10000 . 3520 . 5 . 305 . 99 . 14 . 03 . 0 SALARY - ACTIVITY ADVISORS - ES	\$5,000.00	\$3,327.25	\$5,000.00	\$5,000.00	\$0.00	0.00%
Sub-total by Location 14	\$5,000.00	\$3,327.25	\$5,000.00	\$5,000.00	\$0.00	0.00%
10000 . 3520 . 5 . 305 . 99 . 20 . 03 . 0 SALARY - ACTIVITY ADVISORS - MS	\$14,000.00	\$15,670.00	\$14,000.00	\$20,000.00	\$6,000.00	42.86%
10000 . 3520 . 5 . 444 . 99 . # . 04 . 0 PROF. SERVICES & FEES - MS ACTIVITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	*
Sub-total by Location 20	\$14,000.00	\$15,670.00	\$14,000.00	\$20,000.00	\$6,000.00	42.86%
10000 . 3520 . 5 . 305 . 99 . 21 . 03 . 0 SALARY - ACTIVITY ADVISORS - HS	\$39,047.00	\$61,974.00	\$50,400.00	\$68,400.00	\$18,000.00	35.71%
10000 . 3520 . 5 . 444 . 99 . 21 . 04 . 0 PROF. SERVICES & FEES - HS ACTIVITIES	\$8,000.00	\$7,815.00	\$8,000.00	\$8,000.00	\$0.00	0.00%
10000 . 3520 . 5 . 698 . 28 . 21 . 04 . 0 PRINTING - MAROON REF/IMAGES	\$500.00	\$520.50	\$500.00	\$500.00	\$0.00	0.00%
Sub-total by Location 21	\$47,547.00	\$70,309.50	\$58,900.00	\$76,900.00	\$18,000.00	30.56%
Sub-total by Function 3520	\$66,547.00	\$89,306.75	\$77,900.00	\$101,900.00	\$24,000.00	30.81%
10000 . 4110 . 5 . 310 . 99 . 14 . 03 . 0 SALARY - CUSTODIAL	\$159,795.00	\$162,624.21	\$165,954.00	\$165,954.00	\$0.00	0.00%
10000 . 4110 . 5 . 330 . 99 . 14 . 03 . 0 SALARY - CUSTODIAL SUBS	\$5,000.00	\$5,952.29	\$5,000.00	\$5,000.00	\$0.00	0.00%
10000 . 4110 . 5 . 350 . 99 . 14 . 03 . 0 SALARY - OVERTIME	\$13,517.00	\$9,094.50	\$11,517.00	\$11,517.00	\$0.00	0.00%
10000 . 4110 . 5 . 500 . 99 . 14 . 05 . 0 SUPPLIES - CUSTODIAL - ES	\$17,200.00	\$15,556.73	\$17,200.00	\$17,200.00	\$0.00	0.00%
Sub-total by Location 14	\$195,512.00	\$193,227.73	\$199,671.00	\$199,671.00	\$0.00	0.00%
10000 . 4110 . 5 . 310 . 99 . 20 . 03 . 0 SALARY - CUSTODIAL	\$150,143.00	\$148,830.72	\$151,276.00	\$154,587.00	\$3,311.00	2.19%
10000 . 4110 . 5 . 330 . 99 . 20 . 03 . 0 SALARY - CUSTODIAL SUBS	\$3,475.00	\$3,458.25	\$3,475.00	\$3,475.00	\$0.00	0.00%
10000 . 4110 . 5 . 350 . 99 . 20 . 03 . 0 SALARY - OVERTIME	\$9,649.00	\$6,626.16	\$8,649.00	\$8,649.00	\$0.00	0.00%
10000 . 4110 . 5 . 500 . 99 . 20 . 05 . 0 SUPPLIES - CUSTODIAL - MS	\$14,000.00	\$13,424.39	\$14,000.00	\$14,000.00	\$0.00	0.00%
Sub-total by Location 20	\$177,267.00	\$172,339.52	\$177,400.00	\$180,711.00	\$3,311.00	1.87%
10000 . 4110 . 5 . 310 . 99 . 21 . 03 . 0 SALARY - CUSTODIAL	\$202,766.00	\$200,528.18	\$202,971.00	\$195,853.00	-\$7,118.00	-3.51%
10000 . 4110 . 5 . 330 . 99 . 21 . 03 . 0 SALARY - CUSTODIAL SUBS	\$3,225.00	\$6,169.75	\$3,225.00	\$3,225.00	\$0.00	0.00%
10000 . 4110 . 5 . 350 . 99 . 21 . 03 . 0 SALARY - OVERTIME	\$22,350.00	\$11,139.07	\$20,350.00	\$20,350.00	\$0.00	0.00%
10000 . 4110 . 5 . 500 . 99 . 21 . 05 . 0 SUPPLIES - CUSTODIAL - HS	\$35,000.00	\$32,192.59	\$35,000.00	\$35,000.00	\$0.00	0.00%
	\$263,341.00	\$250,029.59	\$261,546.00	\$254,428.00	-\$7,118.00	-2.72%
10000 . 4110 . 5 . 503 . 99 . 31 . 05 . 0 SUPPLIES - CUSTODIAL - ADMIN	\$2,000.00	\$332.80	\$2,000.00	\$2,000.00	\$0.00	0.00%
Sub-total by Location 21	\$2,000.00	\$332.80	\$2,000.00	\$2,000.00	\$0.00	0.00%
Sub-total by Function 4110	\$638,120.00	\$615,929.64	\$640,617.00	\$636,810.00	-\$3,807.00	-0.59%
10000 . 4120 . 5 . 503 . 99 . 14 . 05 . 0 GAS - ES	\$65,501.00	\$34,285.27	\$55,370.00	\$55,000.00	-\$370.00	-0.67%
Sub-total by Location 14	\$65,501.00	\$34,285.27	\$55,370.00	\$55,000.00	-\$370.00	-0.67%
10000 . 4120 . 5 . 503 . 99 . 20 . 05 . 0 GAS - MS	\$36,198.00	\$21,961.17	\$33,222.00	\$33,000.00	-\$222.00	-0.67%
Sub-total by Location 20	\$36,198.00	\$21,961.17	\$33,222.00	\$33,000.00	-\$222.00	-0.67%
10000 . 4120 . 5 . 503 . 99 . 21 . 05 . 0 OIL/GAS - HS	\$112,542.00	\$54,514.59	\$90,385.00	\$90,000.00	-\$385.00	-0.43%
Sub-total by Location 21	\$112,542.00	\$54,514.59	\$90,385.00	\$90,000.00	-\$385.00	-0.43%
10000 . 4120 . 5 . 500 . 99 . 41 . 05 . 0 OIL - BORGNIS HOUSE	\$6,004.00	\$749.85	\$2,500.00	\$2,500.00	\$0.00	0.00%
10000 . 4120 . 5 . 503 . 00 . 41 . 05 . 0 GAS - WWTF/WV	\$14,586.00	\$3,752.89	\$13,000.00	\$13,000.00	\$0.00	0.00%
10000 . 4120 . 5 . 503 . 99 . 41 . 05 . 0 OIL - FARMHOUSE	\$7,600.00	\$4,067.05	\$7,600.00	\$7,600.00	\$0.00	0.00%
Sub-total by Location 41	\$28,190.00	\$8,569.79	\$23,100.00	\$23,100.00	\$0.00	0.00%
Sub-total by Function 4110	\$242,431.00	\$119,330.82	\$202,077.00	\$201,100.00	-\$977.00	-0.48%
10000 . 4130 . 5 . 500 . 99 . 14 . 05 . 0 ELECTRICITY - ES	\$129,456.00	\$114,972.79	\$112,500.00	\$112,500.00	\$0.00	0.00%
Sub-total by Location 14	\$129,456.00	\$114,972.79	\$112,500.00	\$112,500.00	\$0.00	0.00%
10000 . 4130 . 5 . 500 . 99 . 20 . 05 . 0 ELECTRICITY - MS	\$131,400.00	\$110,938.84	\$107,200.00	\$107,200.00	\$0.00	0.00%
Sub-total by Location 20	\$131,400.00	\$110,938.84	\$107,200.00	\$107,200.00	\$0.00	0.00%
10000 . 4130 . 5 . 500 . 99 . 21 . 05 . 0 ELECTRICITY - HS	\$154,163.00	\$121,210.39	\$121,809.00	\$121,809.00	\$0.00	0.00%
Sub-total by Location 21	\$154,163.00	\$121,210.39	\$121,809.00	\$121,809.00	\$0.00	0.00%
10000 . 4130 . 5 . 500 . 99 . 31 . 05 . 0 ELECTRICITY - ADMIN	\$12,000.00	\$12,395.44	\$12,000.00	\$12,000.00	\$0.00	0.00%
Sub-total by Location 31	\$12,000.00	\$12,395.44	\$12,000.00	\$12,000.00	\$0.00	0.00%

Account Description	FY16 ADOPTED	FY16 ACTUALS	FY17 ADOPTED	FY18 PROPOSED	\$CHANGE	% \$CHANGE
10000 . 4130 . 5 . 500 . 00 . 41 . 05 . 0 ELECTRICITY - WWTF/WV	\$38,555.00	\$36,123.84	\$34,000.00	\$34,000.00	\$0.00	0.00%
10000 . 4130 . 5 . 500 . 99 . 41 . 05 . 0 ELECTRICITY - FARMHOUSE	\$1,360.00	\$1,481.59	\$1,360.00	\$1,360.00	\$0.00	0.00%
10000 . 4130 . 5 . 503 . 99 . 41 . 05 . 0 ELECTRICITY - BORGNIS HOUSE	\$2,042.00	\$636.83	\$2,042.00	\$2,042.00	\$0.00	0.00%
Sub-total by Location 41	\$41,957.00	\$38,242.26	\$37,402.00	\$37,402.00	\$0.00	0.00%
Sub-total by Function 4130	\$468,976.00	\$397,759.72	\$390,911.00	\$390,911.00	\$0.00	0.00%
10000 . 4132 . 5 . 440 . 99 . 41 . 04 . 0 WATER VAULT SERVICES/FEES	\$15,000.00	\$7,863.87	\$15,000.00	\$25,000.00	\$10,000.00	66.67%
10000 . 4132 . 5 . 444 . 99 . 41 . 04 . 0 WWTF - CONTRACTED SERVICES	\$18,800.00	\$31,953.40	\$18,800.00	\$19,500.00	\$700.00	3.72%
10000 . 4132 . 5 . 448 . 99 . 41 . 05 . 0 SUPPLIES - WWTF	\$9,500.00	\$11,677.68	\$15,000.00	\$15,500.00	\$500.00	3.33%
Sub-total by Location 41	\$43,300.00	\$51,494.95	\$48,800.00	\$60,000.00	\$11,200.00	22.95%
Sub-total by Function 4132	\$43,300.00	\$51,494.95	\$48,800.00	\$60,000.00	\$11,200.00	22.95%
10000 . 4134 . 5 . 444 . 99 . 14 . 04 . 0 PHONE MAINT - ES	\$3,000.00	\$0.00	\$3,000.00	\$3,100.00	\$100.00	3.33%
10000 . 4134 . 5 . 500 . 99 . 14 . 05 . 0 USAGE & LONG DISTANCE - ES	\$6,700.00	\$349.41	\$6,700.00	\$6,700.00	\$0.00	0.00%
Sub-total by Location 14	\$9,700.00	\$349.41	\$9,700.00	\$9,800.00	\$100.00	1.03%
10000 . 4134 . 5 . 444 . 99 . 20 . 04 . 0 PHONE MAINT - MS	\$3,000.00	\$3,532.75	\$3,000.00	\$3,100.00	\$100.00	3.33%
10000 . 4134 . 5 . 500 . 99 . 20 . 05 . 0 USAGE & LONG DISTANCE - MS	\$6,000.00	\$368.55	\$6,000.00	\$6,000.00	\$0.00	0.00%
Sub-total by Location 20	\$9,000.00	\$3,901.30	\$9,000.00	\$9,100.00	\$100.00	1.11%
10000 . 4134 . 5 . 444 . 99 . 21 . 04 . 0 PHONE MAINT - HS	\$3,000.00	\$0.00	\$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	\$1,094.23	\$13,500.00	\$13,500.00	\$0.00	0.00%
Sub-total by Location 21	\$16,500.00	\$1,094.23	\$16,500.00	\$16,500.00	\$0.00	0.00%
10000 . 4134 . 5 . 444 . 99 . 31 . 04 . 0 PHONE MAINT - ADMIN	\$1,000.00	\$2,285.28	\$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	\$1,767.26	\$8,000.00	\$8,000.00	\$0.00	0.00%
Sub-total by Location 31	\$9,000.00	\$4,052.54	\$9,000.00	\$9,000.00	\$0.00	0.00%
10000 . 4134 . 5 . 500 . 99 . 41 . 05 . 0 INTERNET ACCESS FEES	\$46,000.00	\$2,009.66	\$40,000.00	\$40,000.00	\$0.00	0.00%
Sub-total by Location 41	\$46,000.00	\$2,009.66	\$40,000.00	\$40,000.00	\$0.00	0.00%
Sub-total by Function 4134	\$90,200.00	\$11,407.14	\$84,200.00	\$84,400.00	\$200.00	0.24%
10000 . 4136 . 5 . 444 . 99 . 14 . 04 . 0 REFUSE REMOVAL - ES	\$12,000.00	\$12,246.20	\$12,000.00	\$12,400.00	\$400.00	3.33%
Sub-total by Location 14	\$12,000.00	\$12,246.20	\$12,000.00	\$12,400.00	\$400.00	3.33%
10000 . 4136 . 5 . 444 . 99 . 20 . 04 . 0 REFUSE REMOVAL - MS	\$11,400.00	\$7,522.70	\$11,400.00	\$11,800.00	\$400.00	3.51%
Sub-total by Location 20	\$11,400.00	\$7,522.70	\$11,400.00	\$11,800.00	\$400.00	3.51%
10000 . 4136 . 5 . 444 . 99 . 21 . 04 . 0 REFUSE REMOVAL - HS	\$14,000.00	\$17,049.33	\$14,000.00	\$14,400.00	\$400.00	2.86%
Sub-total by Location 21	\$14,000.00	\$17,049.33	\$14,000.00	\$14,400.00	\$400.00	2.86%
10000 . 4136 . 5 . 444 . 99 . 41 . 04 . 0 REFUSE REMOVAL - DW	\$3,000.00	\$0.00	\$3,000.00	\$0.00	-\$3,000.00	-100.00%
Sub-total by Location 41	\$3,000.00	\$0.00	\$3,000.00	\$0.00	-\$3,000.00	-100.00%
Sub-total by Function 4134	\$40,400.00	\$36,818.23	\$40,400.00	\$38,600.00	-\$1,800.00	-4.46%
10000 . 4210 . 5 . 500 . 00 . 14 . 05 . 0 SUPPLIES - GROUNDS MAINT - ES	\$2,500.00	\$1,705.09	\$2,500.00	\$3,000.00	\$500.00	20.00%
Sub-total by Location 14	\$2,500.00	\$1,705.09	\$2,500.00	\$3,000.00	\$500.00	20.00%
10000 . 4210 . 5 . 500 . 00 . 20 . 05 . 0 SUPPLIES - GROUNDS MAINT - MS	\$2,500.00	\$1,045.78	\$2,500.00	\$3,000.00	\$500.00	20.00%
Sub-total by Location 20	\$2,500.00	\$1,045.78	\$2,500.00	\$3,000.00	\$500.00	20.00%
10000 . 4210 . 5 . 500 . 00 . 21 . 05 . 0 SUPPLIES - GROUNDS MAINT - HS	\$14,000.00	\$15,195.98	\$14,000.00	\$14,000.00	\$0.00	0.00%
Sub-total by Location 21	\$14,000.00	\$15,195.98	\$14,000.00	\$14,000.00	\$0.00	0.00%
10000 . 4210 . 5 . 315 . 00 . 41 . 03 . 0 SALARY - GROUNDS MAINTENANCE - SUMMER	\$17,000.00	\$12,401.34	\$17,000.00	\$15,000.00	-\$2,000.00	-11.76%
10000 . 4210 . 5 . 442 . 00 . 41 . 05 . 0 EQUIP MAINT - GROUNDS	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$0.00	0.00%
10000 . 4210 . 5 . 444 . 00 . 41 . 05 . 0 PROF SERVICES - GROUNDS	\$2,500.00	\$52.02	\$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	\$4,382.14	\$4,000.00	\$4,000.00	\$0.00	0.00%
10000 . 4210 . 5 . 503 . 00 . 41 . 05 . 0 FUEL FOR VEHICLES	\$13,000.00	\$4,468.32	\$13,000.00	\$13,000.00	\$0.00	0.00%
10000 . 4210 . 5 . 555 . 00 . 41 . 05 . 0 EQUIPMENT - NEW	\$3,000.00	\$24,120.02	\$13,000.00	\$57,000.00	\$44,000.00	338.46%
Sub-total by Location 41	\$43,000.00	\$45,423.84	\$53,000.00	\$95,000.00	\$42,000.00	79.25%
Sub-total by Function 4210	\$62,000.00	\$63,370.69	\$72,000.00	\$115,000.00	\$43,000.00	59.72%
10000 . 4220 . 5 . 444 . 00 . 14 . 04 . 0 PROF SERVICES & FEES - ES	\$7,000.00	\$31,610.65	\$10,000.00	\$15,000.00	\$5,000.00	50.00%
10000 . 4220 . 5 . 446 . 00 . 14 . 04 . 0 ELECTRICAL SERVICES - ES	\$7,500.00	\$4,108.31	\$7,500.00	\$7,500.00	\$0.00	0.00%
10000 . 4220 . 5 . 447 . 00 . 14 . 04 . 0 PLUMBING SERVICES - ES	\$8,000.00	\$527.18	\$8,000.00	\$8,000.00	\$0.00	0.00%

Account Description	FY16 ADOPTED	FY16 ACTUALS	FY17 ADOPTED	FY18 PROPOSED	\$CHANGE	% \$CHANGE
10000 . 4220 . 5 . 500 . 00 . 14 . 05 . 0 SUPPLIES - ES	\$7,500.00	\$6,323.87	\$7,500.00	\$7,500.00	\$0.00	0.00%
Sub-total by Location 14	\$30,000.00	\$42,570.01	\$33,000.00	\$38,000.00	\$5,000.00	15.15%
10000 . 4220 . 5 . 444 . 00 . 20 . 04 . 0 PROF SERVICES & FEES - MS	\$7,000.00	\$12,354.13	\$9,000.00	\$15,000.00	\$6,000.00	66.67%
10000 . 4220 . 5 . 446 . 00 . 20 . 04 . 0 ELECTRICAL SERVICES - MS	\$7,500.00	\$12,413.28	\$7,500.00	\$7,500.00	\$0.00	0.00%
10000 . 4220 . 5 . 447 . 00 . 20 . 04 . 0 PLUMBING SERVICES - MS	\$6,000.00	\$1,977.34	\$6,000.00	\$6,000.00	\$0.00	0.00%
10000 . 4220 . 5 . 500 . 00 . 20 . 05 . 0 SUPPLIES - MS	\$7,500.00	\$7,529.14	\$7,500.00	\$7,500.00	\$0.00	0.00%
Sub-total by Location 20	\$28,000.00	\$34,273.89	\$30,000.00	\$36,000.00	\$6,000.00	20.00%
10000 . 4220 . 5 . 444 . 00 . 21 . 04 . 0 PROF SERVICES & FEES - HS	\$21,000.00	\$27,156.86	\$25,500.00	\$28,000.00	\$2,500.00	9.80%
10000 . 4220 . 5 . 446 . 00 . 21 . 04 . 0 ELECTRICAL SERVICES - HS	\$20,900.00	\$21,814.03	\$20,900.00	\$20,900.00	\$0.00	0.00%
10000 . 4220 . 5 . 447 . 00 . 21 . 04 . 0 PLUMBING SERVICES - HS	\$14,000.00	\$10,175.66	\$14,000.00	\$14,500.00	\$500.00	3.57%
10000 . 4220 . 5 . 500 . 00 . 21 . 05 . 0 SUPPLIES - HS	\$7,500.00	\$9,977.11	\$7,500.00	\$7,500.00	\$0.00	0.00%
Sub-total by Location 21	\$63,400.00	\$69,123.66	\$67,900.00	\$70,900.00	\$3,000.00	4.42%
10000 . 4220 . 5 . 444 . 00 . 31 . 04 . 0 PROF SERVICES & FEES - ADMIN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	*
10000 . 4220 . 5 . 447 . 00 . 31 . 04 . 0 PLUMBING SERVICES - ADMIN	\$500.00	\$241.92	\$500.00	\$500.00	\$0.00	0.00%
10000 . 4220 . 5 . 500 . 99 . 31 . 05 . 0 SUPPLIES - ADMIN	\$500.00	\$65.88	\$500.00	\$500.00	\$0.00	0.00%
10000 . 4220 . 5 . 696 . 99 . 31 . 04 . 0 TRAVEL - IN DISTRICT	\$1,300.00	\$1,391.64	\$1,300.00	\$1,300.00	\$0.00	0.00%
Sub-total by Location 31	\$2,300.00	\$1,699.44	\$2,300.00	\$2,300.00	\$0.00	0.00%
10000 . 4220 . 5 . 310 . 99 . 41 . 03 . 0 SALARY - DISTRICT MAINTENANCE	\$178,944.00	\$179,607.33	\$184,164.00	\$184,164.00	\$0.00	0.00%
10000 . 4220 . 5 . 350 . 99 . 41 . 03 . 0 SALARY - OVERTIME	\$6,500.00	\$7,409.10	\$6,500.00	\$6,500.00	\$0.00	0.00%
10000 . 4220 . 5 . 442 . 00 . 41 . 04 . 0 EQUIP MAINT - VEHICLES	\$8,000.00	\$7,763.22	\$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	\$12,360.62	\$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	\$2,000.00	\$2,000.00	\$0.00	0.00%
10000 . 4220 . 5 . 447 . 00 . 41 . 04 . 0 PLUMBING SERVICES - BORGNIS HOUSE	\$500.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
10000 . 4220 . 5 . 500 . 00 . 41 . 05 . 0 SUPPLIES - DW	\$23,000.00	\$28,050.27	\$23,000.00	\$23,000.00	\$0.00	0.00%
10000 . 4220 . 5 . 692 . 99 . 41 . 04 . 0 STAFF DEVELOPMENT	\$4,500.00	\$11,805.84	\$4,500.00	\$4,500.00	\$0.00	0.00%
Sub-total by Location 41	\$227,944.00	\$246,996.38	\$236,164.00	\$236,164.00	\$0.00	0.00%
Sub-total by Function 4220	\$351,644.00	\$394,663.38	\$369,364.00	\$383,364.00	\$14,000.00	3.79%
10000 . 4225 . 5 . 444 . 99 . 14 . 04 . 0 PROF SERVICES & FEES - SECURITY - ES	\$2,600.00	\$1,355.60	\$3,300.00	\$3,300.00	\$0.00	0.00%
Sub-total by Location 14	\$2,600.00	\$1,355.60	\$3,300.00	\$3,300.00	\$0.00	0.00%
10000 . 4225 . 5 . 444 . 99 . 20 . 04 . 0 PROF SERVICES & FEES - SECURITY - MS	\$2,600.00	\$1,582.45	\$2,600.00	\$2,600.00	\$0.00	0.00%
Sub-total by Location 20	\$2,600.00	\$1,582.45	\$2,600.00	\$2,600.00	\$0.00	0.00%
10000 . 4225 . 5 . 444 . 99 . 21 . 04 . 0 PROF SERVICES & FEES - SECURITY - HS	\$2,600.00	\$3,194.03	\$4,500.00	\$4,500.00	\$0.00	0.00%
Sub-total by Location 21	\$2,600.00	\$3,194.03	\$4,500.00	\$4,500.00	\$0.00	0.00%
Sub-total by Function 4225	\$7,800.00	\$6,132.08	\$10,400.00	\$10,400.00	\$0.00	0.00%
10000 . 4230 . 5 . 442 . 99 . 14 . 04 . 0 EQUIP MAINT - ES	\$9,000.00	\$13,347.98	\$10,000.00	\$15,000.00	\$5,000.00	50.00%
Sub-total by Location 14	\$9,000.00	\$13,347.98	\$10,000.00	\$15,000.00	\$5,000.00	50.00%
10000 . 4230 . 5 . 442 . 99 . 20 . 04 . 0 EQUIP MAINT - MS	\$9,000.00	\$35,373.96	\$10,000.00	\$15,000.00	\$5,000.00	50.00%
Sub-total by Location 20	\$9,000.00	\$35,373.96	\$10,000.00	\$15,000.00	\$5,000.00	50.00%
10000 . 4230 . 5 . 442 . 99 . 21 . 04 . 0 EQUIP MAINT - HS	\$27,000.00	\$29,826.75	\$30,000.00	\$30,000.00	\$0.00	0.00%
Sub-total by Location 21	\$27,000.00	\$29,826.75	\$30,000.00	\$30,000.00	\$0.00	0.00%
10000 . 4230 . 5 . 442 . 99 . 41 . 04 . 0 EQUIP MAINT - DW	\$44,000.00	\$38,500.92	\$50,000.00	\$52,000.00	\$2,000.00	4.00%
Sub-total by Location 41	\$44,000.00	\$38,500.92	\$50,000.00	\$52,000.00	\$2,000.00	4.00%
Sub-total by Function 4230	\$89,000.00	\$117,049.61	\$100,000.00	\$112,000.00	\$12,000.00	12.00%
10000 . 5100 . 5 . 450 . 00 . 41 . 00 . 0 RETIREMENT- BERKSHIRE COUNTY SYSTEM	\$551,118.00	\$567,214.00	\$596,083.00	\$634,720.00	\$38,637.00	6.48%
10000 . 5100 . 5 . 452 . 00 . 41 . 00 . 0 HEALTH INSURANCE	\$4,521,137.00	\$4,300,964.77	\$4,893,023.00	\$5,000,000.00	\$106,977.00	2.19%
10000 . 5100 . 5 . 454 . 00 . 41 . 00 . 0 LIFE INSURANCE	\$22,000.00	\$19,772.91	\$23,000.00	\$23,000.00	\$0.00	0.00%
10000 . 5100 . 5 . 455 . 00 . 41 . 0 . 0 FLEXIBLE SPENDING ACCOUNT	\$800.00	\$0.00	\$800.00	\$800.00	\$0.00	0.00%
10000 . 5100 . 5 . 456 . 00 . 41 . 00 . 0 INSURANCE - UNEMPLOYMENT	\$30,000.00	\$24,042.50	\$30,000.00	\$30,000.00	\$0.00	0.00%
10000 . 5100 . 5 . 458 . 00 . 41 . 00 . 0 MEDICARE TAX	\$180,000.00	\$197,420.09	\$190,000.00	\$200,000.00	\$10,000.00	5.26%
Sub-total by Location 41	\$5,305,055.00	\$5,109,414.27	\$5,732,906.00	\$5,888,520.00	\$155,614.00	2.71%
Sub-total by Function 5100	\$5,305,055.00	\$5,109,414.27	\$5,732,906.00	\$5,888,520.00	\$155,614.00	2.71%

Account Description	FY16 ADOPTED	FY16 ACTUALS	FY17 ADOPTED	FY18 PROPOSED	\$CHANGE	% \$CHANGE
10000 . 5200 . 5 . 465 . 99 . 41 . 04 . 0 INSURANCE - BONDED EMPLOYEES	\$3,000.00	\$970.00	\$3,000.00	\$3,000.00	\$0.00	0.00%
Sub-total by Location 41	\$3,000.00	\$970.00	\$3,000.00	\$3,000.00	\$0.00	0.00%
Sub-total by Function 5200	\$3,000.00	\$970.00	\$3,000.00	\$3,000.00	\$0.00	0.00%
10000 . 5260 . 5 . 460 . 00 . 41 . 00 . 0 INSURANCE - WORKERS COMPENSATION	\$74,000.00	\$73,613.60	\$81,400.00	\$89,540.00	\$8,140.00	10.00%
10000 . 5260 . 5 . 463 . 00 . 41 . 00 . 0 INSURANCE - EMPLOYEMENT LIABILITY	\$5,536.00	\$5,719.68	\$6,090.00	\$6,699.00	\$609.00	10.00%
10000 . 5260 . 5 . 464 . 00 . 41 . 00 . 0 INSURANCE - GENERAL LIABILITY	\$42,301.00	\$40,389.28	\$46,531.00	\$51,184.00	\$4,653.00	10.00%
10000 . 5260 . 5 . 468 . 00 . 41 . 00 . 0 INSURANCE - AUTOMOBILE	\$3,359.00	\$3,725.76	\$3,695.00	\$4,065.00	\$370.00	10.01%
Sub-total by Location 41	\$125,196.00	\$123,448.32	\$137,716.00	\$151,488.00	\$13,772.00	10.00%
Sub-total by Function 5260	\$125,196.00	\$123,448.32	\$137,716.00	\$151,488.00	\$13,772.00	10.00%
10000 . 5350 . 5 . 445 . 00 . 31 . 00 . 0 RENTAL - ADMIN	\$40,200.00	\$40,195.00	\$40,200.00	\$40,200.00	\$0.00	0.00%
Sub-total by Location 31	\$40,200.00	\$40,195.00	\$40,200.00	\$40,200.00	\$0.00	0.00%
Sub-total by Function 5350	\$40,200.00	\$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	\$11,187.50	\$12,500.00	\$18,000.00	\$5,500.00	44.00%
Sub-total by Location 41	\$10,000.00	\$11,187.50	\$12,500.00	\$18,000.00	\$5,500.00	44.00%
Sub-total by Function 5400	\$10,000.00	\$11,187.50	\$12,500.00	\$18,000.00	\$5,500.00	44.00%
10000 . 5400 . 5 . 468 . 00 . 41 . 00 . 0 SHORT TERM INTEREST - BANs	\$0.00	\$338.57	\$0.00	\$0.00	\$0.00	*
Sub-total by Location 41	\$0.00	\$338.57	\$0.00	\$0.00	\$0.00	*
Sub-total by Function 5400	\$0.00	\$338.57	\$0.00	\$0.00	\$0.00	*
10000 . 9100 . 5 . 421 . 99 . 41 . 04 . 2 TUITION - OTHER MA SCHOOL DISTRICTS - SPEI	\$180,000.00	\$123,136.46	\$180,000.00	\$180,000.00	\$0.00	0.00%
10000 . 9100 . 5 . 694 . 99 . 41 . 04 . 2 TUITION - PRIVATE SCHOOLS - SPED	\$775,901.00	\$880,131.44	\$775,901.00	\$800,000.00	\$24,099.00	3.11%
Sub-total by Location 41	\$955,901.00	\$1,003,267.90	\$955,901.00	\$980,000.00	\$24,099.00	2.52%
Sub-total by Function 9100	\$955,901.00	\$1,003,267.90	\$955,901.00	\$980,000.00	\$24,099.00	2.52%
10000 . 9110 . 5 . 420 . 99 . 41 . 04 . 0 TUITION - SCHOOL CHOICE	\$650,000.00	\$593,979.00	\$645,000.00	\$645,000.00	\$0.00	0.00%
Sub-total by Location 41	\$650,000.00	\$593,979.00	\$645,000.00	\$645,000.00	\$0.00	0.00%
Sub-total by Function 9110	\$650,000.00	\$593,979.00	\$645,000.00	\$645,000.00	\$0.00	0.00%
10000 . 9445 . 5 . 000 . 00 . 41 . 00 . 0 TRANSFER TO DEBT SERVICE FUND	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	0.00%
Sub-total by Location 41	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	0.00%
Sub-total by Function 94445	\$1.00	\$0.00	\$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	\$78,110.00	\$0.00	\$82,364.00	\$625,831.00	\$543,467.00	659.84%
Sub-total by Location 41	\$90,110.00	\$0.00	\$94,364.00	\$637,831.00	\$543,467.00	575.93%
Sub-total by Function 9509	\$90,110.00	\$0.00	\$94,364.00	\$637,831.00	\$543,467.00	575.93%
Grand Total Operating Budget	\$24,611,728.00	\$24,130,997.06	\$25,475,059.00	\$26,479,952.00	\$1,004,893.00	3.94%

* 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 2017 - 2018

Elementary School		Middle School		High School	
Pre-K	15	English	23	English	17
EK	19	Math	25	Math	18
K-1	17	Social Studies	26	Social Studies	18
2-4	16	Science	26	Science	18
K-4	17			Foreign Language	14

Longitudinal enrollment data can be found on page 84.

Longitudinal Class Size Patterns

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

Longitudinal Enrollment Data

ELEMENTARY

<u>DISTRICT STUDENTS</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>	<u>10/01/15</u> <u>2015-16</u>	<u>10/01/16</u> <u>2016-17</u>
UNGRADED	0.0	0.0	0.0	0.0	0.0
TUITION OUT	0.0	0.0	0.0	4.0	11.0
PRESCHOOL	11.0	12.0	15.0	15.0	0.0
EARLY KINDERGARTEN	15.0	19.0	0.0	0.0	14.0
KINDERGARTEN	53.0	51.0	72.0	72.0	66.0
GRADE ONE	57.0	56.0	53.0	53.0	57.0
GRADE TWO	71.0	56.0	55.0	56.0	57.0
GRADE THREE	76.0	76.0	57.0	54.0	55.0
GRADE FOUR	<u>75.0</u>	<u>69.0</u>	<u>74.0</u>	<u>60.0</u>	<u>53.0</u>
	358.0	339.0	326.0	314.0	313.0
<u>TUITIONED IN</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>	<u>10/01/15</u> <u>2015-16</u>	<u>10/01/16</u> <u>2016-17</u>
UNGRADED	0.0	0.0	0.0	0.0	0.0
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	1.0	0.0	0.0	0.0
GRADE ONE	1.0	0.0	0.0	0.0	0.0
GRADE TWO	0.0	0.0	0.0	1.0	0.0
GRADE THREE	0.0	1.0	0.0	0.0	1.0
GRADE FOUR	<u>0.0</u>	<u>0.0</u>	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>
	1.0	2.0	1.0	1.0	1.0
<u>CHOICE STUDENTS</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>	<u>10/01/15</u> <u>2015-16</u>	<u>10/01/16</u> <u>2016-17</u>
UNGRADED	0.0	0.0	0.0	0.0	0.0
PRESCHOOL	0.0	0.0	0.0	0.0	0.0
EARLY KINDERGARTEN	0.0	0.0	0.0	0.0	0.0
KINDERGARTEN	14.0	15.0	5.0	11.0	5.0
GRADE ONE	11.0	14.0	13.0	3.0	13.0
GRADE TWO	23.0	8.0	14.0	13.0	5.0
GRADE THREE	18.0	20.0	11.0	15.0	10.0
GRADE FOUR	<u>14.0</u>	<u>23.0</u>	<u>19.0</u>	<u>10.0</u>	<u>16.0</u>
	80.0	80.0	62.0	52.0	49.0
<u>TOTAL STUDENTS</u>	<u>439.0</u>	<u>421.0</u>	<u>389.0</u>	<u>367.0</u>	<u>363.0</u>

MIDDLE SCHOOL

<u>DISTRICT STUDENTS</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>	<u>10/01/15</u> <u>2015-16</u>	<u>10/01/16</u> <u>2016-17</u>
UNGRADED	0.0	0.0	0.0	0.0	0.0
GRADE FIVE	70.0	80.0	79.0	73.0	59.0
GRADE SIX	58.0	76.0	81.0	81.0	73.0
GRADE SEVEN	82.0	64.0	74.0	74.0	88.0
GRADE EIGHT	80.0	83.0	70.0	75.0	78.0
TUITIONED OUT	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>3.0</u>	<u>5.0</u>
	290.0	303.0	304.0	306.0	303.0
<u>TUITIONED IN</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>	<u>10/01/15</u> <u>2015-16</u>	<u>10/01/16</u> <u>2016-17</u>
UNGRADED	0.0	0.0	0.0	0.0	0.0
GRADE FIVE	0.0	0.0	0.0	0.0	0.0
GRADE SIX	0.0	0.0	0.0	0.0	0.0
GRADE SEVEN	12.0	13.0	13.0	14.0	15.0
GRADE EIGHT	<u>14.0</u>	<u>11.0</u>	<u>12.0</u>	<u>14.0</u>	<u>14.0</u>
	26.0	24.0	25.0	28.0	29.0
<u>CHOICE STUDENTS</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>	<u>10/01/15</u> <u>2015-16</u>	<u>10/01/16</u> <u>2016-17</u>
UNGRADED	0.0	0.0	0.0	0.0	0.0
GRADE FIVE	18.0	18.0	21.0	20.0	11.0
GRADE SIX	24.0	19.0	13.0	21.0	19.0
GRADE SEVEN	13.0	24.0	17.0	12.0	18.0
GRADE EIGHT	<u>24.0</u>	<u>14.0</u>	<u>23.0</u>	<u>17.0</u>	<u>12.0</u>
	79.0	75.0	74.0	70.0	60.0
<u>TOTAL STUDENTS</u>	<u>395.0</u>	<u>402.0</u>	<u>403.0</u>	<u>404.0</u>	<u>392.0</u>

MONUMENT MOUNTAIN

<u>DISTRICT STUDENTS</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>	<u>10/01/15</u> <u>2015-16</u>	<u>10/01/16</u> <u>2016-17</u>
UNGRADED	0.0	0.0	0.0	0.0	0.0
GRADE NINE	91.0	87.0	98.0	87.0	74.0
GRADE TEN	75.0	88.0	84.0	97.0	89.0
GRADE ELEVEN	83.0	70.0	85.0	78.0	94.0
GRADE TWELVE	79.0	90.0	85.0	88.0	94.0
TUITIONED OUT	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>3.0</u>	<u>5.0</u>
	328.0	335.0	352.0	353.0	356.0
<u>TUITIONED IN</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>	<u>10/01/15</u> <u>2015-16</u>	<u>10/01/16</u> <u>2016-17</u>
UNGRADED	0.0	0.0	0.0	0.0	0.0
GRADE NINE	24.0	27.0	17.0	20.0	25.0
GRADE TEN	19.0	30.0	29.0	17.0	23.0
GRADE ELEVEN	19.0	24.0	28.0	30.0	19.0
GRADE TWELVE	<u>21.0</u>	<u>20.0</u>	<u>23.0</u>	<u>28.0</u>	<u>29.0</u>
	83.0	101.0	97.0	95.0	96.0
<u>CHOICE STUDENTS</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>	<u>10/01/15</u> <u>2015-16</u>	<u>10/01/16</u> <u>2016-17</u>
UNGRADED	0.0	0.0	0.0	0.0	0.0
GRADE NINE	34.0	35.0	12.0	32.0	23.0
GRADE TEN	35.0	32.0	32.0	11.0	30.0
GRADE ELEVEN	29.0	33.0	29.0	30.0	12.0
GRADE TWELVE	<u>28.0</u>	<u>35.0</u>	<u>33.0</u>	<u>34.0</u>	<u>38.0</u>
	126.0	135.0	106.0	107.0	103.0
<u>TOTAL STUDENTS</u>	<u>537.0</u>	<u>571.0</u>	<u>555.0</u>	<u>555.0</u>	<u>555.0</u>

**BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT
OCTOBER 1 ENROLLMENT SUMMARY**

<u>TOTAL</u> <u>DISTRICT STUDENTS</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>	<u>10/01/15</u> <u>2015-16</u>	<u>10/01/16</u> <u>2016-17</u>
MUDDY BROOK	358.0	339.0	326.0	314.0	302.0
MONUMENT VALLEY	290.0	303.0	304.0	306.0	298.0
MONUMENT MT.	328.0	335.0	352.0	353.0	351.0
TUITIONED OUT	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>21.0</u>
	976.0	977.0	982.0	973.0	972.0

<u>TOTAL</u> <u>TUITIONED IN</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>	<u>10/01/15</u> <u>2015-16</u>	<u>10/01/16</u> <u>2016-17</u>
MUDDY BROOK	1.0	2.0	1.0	1.0	1.0
MONUMENT VALLEY	26.0	24.0	25.0	28.0	29.0
MONUMENT MT.	<u>83.0</u>	<u>101.0</u>	<u>97.0</u>	<u>95.0</u>	<u>96.0</u>
	110.0	127.0	123.0	124.0	126.0

<u>TOTAL</u> <u>CHOICE STUDENTS</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>	<u>10/01/15</u> <u>2015-16</u>	<u>10/01/16</u> <u>2016-17</u>
MUDDY BROOK	80.0	80.0	62.0	52.0	49.0
MONUMENT VALLEY	79.0	75.0	74.0	70.0	60.0
MONUMENT MT.	<u>126.0</u>	<u>135.0</u>	<u>106.0</u>	<u>107.0</u>	<u>103.0</u>
	285.0	290.0	242.0	229.0	212.0

<u>TOTAL</u> <u>ALL STUDENTS</u>	<u>1,371.0</u>	<u>1,394.0</u>	<u>1,347.0</u>	<u>1,326.0</u>	<u>1,310.0</u>
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Staffing

The 2017-2018 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 2017-2018 school year, we will have one Pre-Kindergarten class, four sections in kindergarten, second, third, and fourth grades. We will reduce one second grade section, to account for enrollment. This will be accomplished by not filling a one-year appointment. We believe in the research that concludes that the ages of 3 to 6 are critical to a child's educational development. To that end, we continue to partner with Community Health Programs (CHP) to implement a United Way Parent-Child Home Program, to better prepare our youngest community members for school.
- We will add one special education teacher at the elementary school to work with students with specific learning disabilities.
- At the middle school, a new and necessary Autism/Developmental Skills program will be developed and one teacher will be added.
- At the middle school, current staffing levels in core subject areas will be maintained due to class sizes, as illustrated in the above chart.
- At the high school, a retiring special education teacher will make room to move that position to an Educational Team Leader (ETL) position for 7-12th grade. The addition of this staff member, without increasing the total number of FTEs, will allow special education teacher sin grades 7-12 to spend more time with students rather than on paperwork, scheduling, etc.
- District-wide we will add a Board Certified Behavior Analyst (BCBA) in lieu of consulting services, to provide more coverage at a more efficient cost. The BCBA works with students with autism as well as teachers, to implement best-practice learning strategies.

STAFF LISTS

Muddy Brook Regional Elementary School, Staff List, January 2017

Name	Position	Assignment
Mary Berle	Principal	
Barbara Thompson	Assistant Principal	
Jill Topham	Teacher	Pre-School
Kaitlin Scarbro	Teacher	Kindergarten-Early (1 Year Appt.)
John Curletti	Teacher	Kindergarten
Laura Dupont	Teacher	Kindergarten
Amy Salinetti	Teacher	Kindergarten
Glendon Chamberlin	Teacher	Grade One
Hope Consilvo	Teacher	Grade One
Olivia Hagen	Teacher	Grade One
Emma Haskell	Teacher	Grade One
Kristin Finnerty	Teacher	Grade Two
Diana Lupiani	Teacher	Grade Two
Elizabeth Tomich	Teacher	Grade Two (1 Year App.)
Abigail Walto	Teacher	Grade Two
Anne Flynn	Teacher	Grade Three
Shannon Guerrero	Teacher	Grade Three
Lilly Silk	Teacher	Grade Three
Maegan Warner	Teacher	Grade Three
Jennifer Annand	Teacher	Grade Four (1 Year App.)
John Broderick	Teacher	Grade Four
Bonnie Groeber	Teacher	Grade Four
Kerry Manzolini	Teacher	Grade Four
Alexandra Benton	Teacher	Art
Emily Olds	Teacher	English as a Second Language
Erin Candee	Teacher	Computer Instruction
Kimberly Chirichella	Teacher	Music
Juraye Moran*	Teacher	Music
Sunhwa Reiner*	Teacher	Music
Tina Soule	Teacher	Physical Education
Jessica Pleu	Teacher	Physical Education
Donna Astion	Teacher	Enrichment
Patricia Melville	Librarian	
Sharon Connolly	Teacher	Special Education
Stephyanie Kluka	Teacher	Special Education
Leanna Pegorari	Teacher	Special Education
Susan Teigen	Teacher	Special Education
Barbara Minkler	Teacher	Intervention Specialist
Carol Way	Teacher	Intervention Specialist
Mary Auger	Teacher	Title I
Shannon Coleman	Speech	
Kimberly Swarbrick	Speech - SLPA	
Pamela Hassett*	Occupational Therapist	
Kimberly Cavanaugh*	Occupational Ther. Asst.	
Colleen Meaney	Clinician	
Melinda Olds	Adjustment Counselor	
Rebecca Donovan	Nurse	

Name	Position
Cathy Finkle	Secretary to Principal
Christine Kelly	Secretary
Tanya Beni	Paraprofessional
Maureen Brazie	Paraprofessional
Todd Coach	Paraprofessional
Susan Cobb	Paraprofessional
Roberta DelGrande	Paraprofessional
Richard Frederick	Paraprofessional
Marian Hassett	Paraprofessional
Helen Hinkley-Grady	Paraprofessional
Janice Lang	Paraprofessional
Tammy Lockenwitz-Payer	Paraprofessional
Alexandra MacDonald	Paraprofessional
Marie Mastroni	Paraprofessional
Diane Netzer	Paraprofessional
Ketlyn New	Paraprofessional
Jeanne Parsons	Paraprofessional
Angela Pevzner	Paraprofessional
June Powell	Paraprofessional
Wendy Scott	Paraprofessional
Maureen Seward	Paraprofessional
Betlinn Young-Taft	Paraprofessional
Suzanne Wool	Paraprofessional
Cheryl Houle	Facilitator
Michaela Thierling	Facilitator
Marcel Breault	Custodian Supervisor
David Collari	Custodian
Adam Morelli	Custodian
Edward Shaw	Custodian
Jody Hall	Food Service
Kathleen Loring	Food Service
Colleen Yost	Food Service

*certified staff who work across two or more buildings

Monument Valley Regional Middle School, Staff List, January 2017

Name		Position	Assignment
Ben	Doren	Principal	
Miles	Wheat	Assistant Principal	
Kathrine	Malone-Smith	Teacher	Art
Erica	Bell	Teacher	English
Kimberly	Cornier	Teacher	English
Kathleen	Gillis	Teacher	English
Brendan	Heck	Teacher	English
Catherine	Elliott	Teacher	Foreign Language
David	Heath	Teacher	Foreign Language
Carol	Aberdale	Teacher	Mathematics
Helen	Eline	Teacher	Mathematics
Frederic	Erickson	Teacher	Mathematics
Catherine	Rueger	Teacher	Mathematics
Michael	Gillespie*	Teacher	Music
Juraye	Moran*	Teacher	Music
Sunhwa	Reiner*	Teacher	Music
Patricia	Boland	Teacher	Health Coordinator
Stephanie	Mason	Teacher	Physical Education
Lewis	Vittum	Teacher	Physical Education
Diane	Arnold	Teacher	Science
Jennifer	Kujawski	Teacher	Science
Jessica	Oakley	Teacher	Science
Mary	Tiemey	Teacher	Science
Christine	Lucy	Teacher	Social Studies
Matthew	Naventi	Teacher	Social Studies
Julian	Park	Teacher	Social Studies
Debra	Ramsay	Teacher	Social Studies
Donna	Astion*	Teacher	Enrichment
Nancy	Kane	Librarian	
Gail	Bouknight-Davis	Teacher	Special Needs
Kathleen	Davis	Teacher	Special Needs
Allison	Fisher	Teacher	Special Needs
James	Pinkston	Teacher	Special Needs
Nancy	Smith	Teacher	Special Needs
Diane	Viggiano*	Speech	
Kimberly	Cavanaugh*	Occupational Ther. Asst.	
Karen	Luttenberger*	Teacher	English as a Second Language
Daniel	O'Dell	Teacher	Technology Education
Susan	Bilodeau	Teacher	Title I
Elizabeth	Sparks	Teacher	Title I
Lynn	Casella	Clinician	
Dominick	Sacco	Adjustment Counselor	
Kevin	Costello	Guidance Counselor	
Patricia	Harper	Nurse	
Virginia	Beck	Teacher of the Visually Impaired	

Name		Position
Julie	Duffin	Secretary to Principal
Deborah	Spence	Guidance Secretary
Kyoung	Bubriski	Paraprofessional
Nina	DeLuca	Paraprofessional
Judith	Fox	Paraprofessional
Theresa	Girona	Paraprofessional
Elizabeth	Heath	Paraprofessional
Marjorie	Kinne	Paraprofessional
Peggy	Pegorari	Paraprofessional
Diana	Pierpho	Paraprofessional
Brian	Rembisz	Paraprofessional
Melissa	Weiner	Paraprofessional
Anthony	Wirmusky	Directed Studies Supervisor
Scott	Jenny	Custodian Supervisor
Gerald	Curtin	Custodian
Joseph	Powers	Custodian
Michael	Race	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 2017

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
John Hartcorn	Teacher	CVTE - Woodworking
Tara Birkett	Teacher	English
Holly Freadman	Teacher	English (1 Year Appt.)
Emery Gagnon	Teacher	English
Michael Mooney	Teacher	English
Michael Rosenthal	Teacher	English
Jolyn Unruh	Teacher	English
Lisken Dus	Teacher	English & World Languages
Edward Barrett	Teacher	Mathematics
Kathleen Erickson	Teacher	Mathematics
Stephen Estelle	Teacher	Mathematics
Kristina Farina	Teacher	Mathematics
Maria Knox	Teacher	Mathematics
Katelyn Olds	Teacher	Mathematics
Julie Bickford	Teacher	Music
Michael Gillespie*	Teacher	Music
Juraye Moran*	Teacher	Music
Michelle Campbell	Teacher	PE/Health and Wellness
Ryan Kelly	Teacher	PE/Health and Wellness
Kari Amick	Teacher	Science
Lisa Baldwin	Teacher	Science
Aaron Fisher	Teacher	Science
William Florek	Teacher	Science
Nancy King	Teacher	Science
Elsa Herraes-Hernandez	Teacher	Science
Andrew Scecina	Teacher	Science
Bethany Spence	Teacher	Science
Edward Collins	Teacher	Social Studies
Anne D'Aniello	Teacher	Social Studies
Brian Leslie	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
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
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
Carole Hammer	Paraprofessional
Blythe Hinkley-Grady	Paraprofessional
Kelly Kennedy	Paraprofessional
Ruby Korte	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
Matthew McDermott	Head Custodian
Glenn Alibozek	Custodian
Clifford Dean	Custodian
Jeffrey Jennison	Custodian
Mark Ostrander	Custodian Supervisor
Shannon Cella	Food Service
Muriel Chisholm	Food Service-Floater
Martha Gardino	Food Service
Angel Lindsey-Negrich	Food Service
June Lovett	Food Service

*certified staff who work across two or more buildings

District Office and District-wide, Staff List, January 2017

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
Marianne	Conklin	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
David	Long	Information Technology Director
Peter	Robertson	Technology and Information Technician
Ulrich	Kohlhase	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 10/01/2016
 Calendar year

	<u>Oct</u> <u>2012</u>	<u>Oct</u> <u>2013</u>	<u>Oct</u> <u>2014</u>	<u>Oct</u> <u>2015</u>	<u>Oct</u> <u>2016</u>
REGULAR CERTIFIED	32.00	24.00	23.00	21.00	20.00
SPECIAL NEEDS	21.00	21.25	22.45	21.25	22.25
COMPUTER INSTRUCTION	1.50	1.50	1.50	0.50	0.50
ART	5.00	5.00	5.00	5.00	5.00
BUSINESS EDUCATION	1.00	1.00	1.00	1.00	1.00
ENGLISH	8.50	10.40	10.40	10.40	10.60
FAMILY/CONSUMER SCIENCE	1.00	1.00	1.00	1.00	1.00
WORLD LANGUAGE	7.00	6.70	6.70	5.40	5.40
MATHEMATICS	8.00	9.80	9.80	9.50	9.50
MUSIC	5.00	5.00	5.00	5.00	4.60
PHYSICAL EDUCATION	6.80	6.80	6.80	6.80	6.80
READING	1.00	0.00	0.00	0.00	0.00
SCIENCE	9.20	11.20	12.20	11.20	11.20
SOCIAL STUDIES	8.00	10.00	9.40	9.40	9.40
TECH/CAREER ED	2.00	1.50	1.50	2.50	2.50
VOCATIONAL	<u>1.80</u>	<u>1.80</u>	<u>1.80</u>	<u>1.80</u>	<u>1.80</u>
TOTAL CERTIFIED	118.80	116.95	117.55	111.75	111.55
CENTRAL OFFICE	5.00	5.00	5.00	5.00	5.00
PRINCIPALS	6.00	6.00	6.00	6.00	6.00
OTHER CERTIFIED STAFF	<u>18.50</u>	<u>19.70</u>	<u>19.70</u>	<u>21.00</u>	<u>23.00</u>
TOTAL OTHER CERTIFIED	29.50	30.70	30.70	32.00	34.00
 TOTAL	 148.30	 147.65	 148.25	 143.75	 145.55
REGULAR ED PARAPROFESSIONALS	7.00	11.00	11.00	9.00	10.00
SPECIAL NEEDS PARAPROFESSIONALS	32.00	29.00	29.00	37.00	37.00
SECRETARY/ADM	15.00	17.00	17.00	18.00	18.00
A/V TECHICIAN	1.00	1.00	1.00	1.00	1.00
CUSTODIAL/MAIN	16.94	16.00	17.00	17.80	17.80
FOOD SERVICE	<u>11.28</u>	<u>11.28</u>	<u>11.28</u>	<u>11.57</u>	<u>11.57</u>
TOTAL NON-CERTIFIED	83.22	85.28	86.28	94.37	95.37
 GRAND TOTAL	 231.52	 232.93	 234.53	 238.12	 240.92

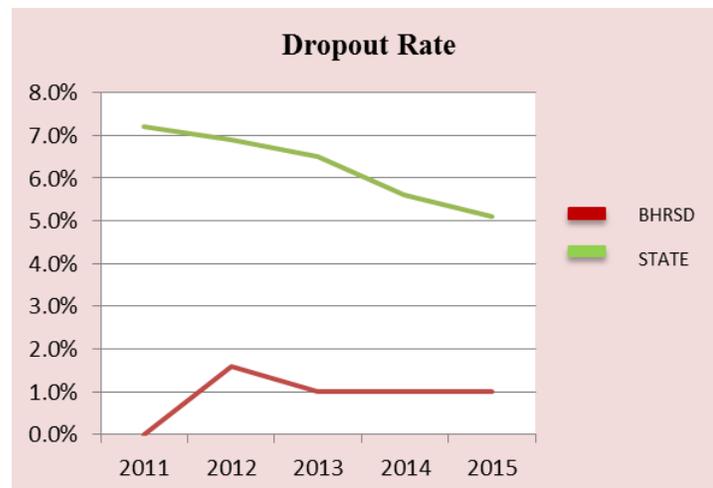
Performance Measures

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.

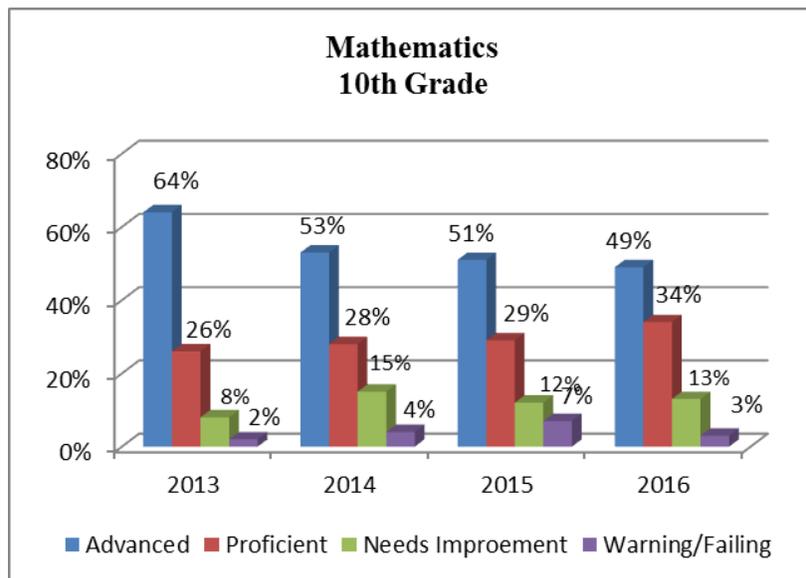
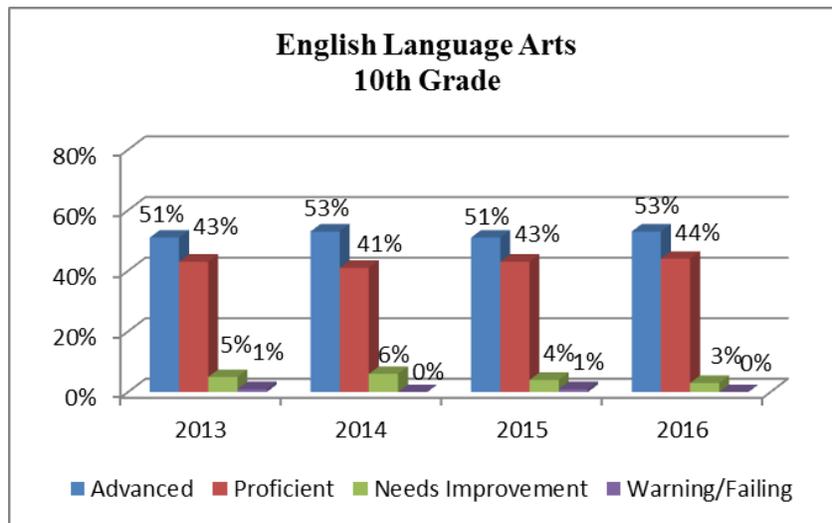
Graduation and Dropout Rates

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. *NOTE: The Department of Elementary and Secondary Education has not yet posted the 2016 graduation rates.*



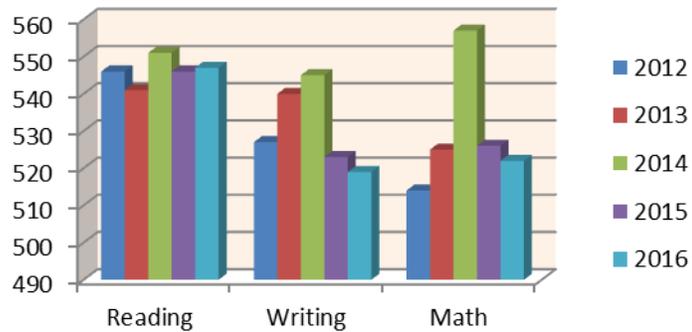
Standardized Assessments

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>.

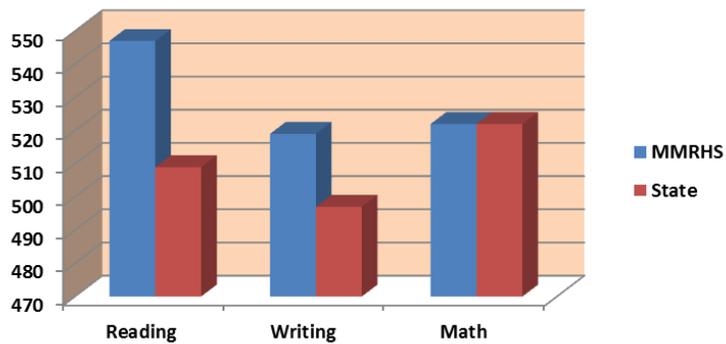


SAT and AP scores are above State averages. For the past three years more than 80% of students taking an AP have scored in the 3-5 range. Math, Calculus AB and chemistry have consistently been above 90% for all four years. We continue to work to increase the number of students taking AP exams.

Average SAT Scores 2012 - 2016



**2016 SAT Scores
MMRHS vs State**



Accomplishment of Goals and Objectives

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 \$821,000 three-year exemplary afterschool grant;
- Collaborative opportunities across districts increased;
- Resources were shifted to best meet students' needs; and
- Tuition agreements were negotiated through FY18.

Communication and Collaboration

- Improved communication and transparency;
- Additional opportunities for community partnership in and outside of school were created;
- Roles throughout the District were redefined; and,
- The District is actively collaborating with adjoining districts.

Shared Services

- Shared Superintendent/Business Administrator with Shaker Mountain School Union.
- Shared School Psychologist.
- Shared professional development county-wide.
- Collaborated on the delivery of special education services in south county.
- Collaborated on technology in south county.

HISTORIC TRENDS

FY 18 Budget, Revenue, Assessment, Impact to Town

	FY14 Amount	FY15 Amount	FY16 Amount	FY17 Amount	FY18 Amount
Budget:					
Operating	22,387,500	23,496,876	24,611,728	25,475,059	26,479,952
Capital	2,001,094	1,841,625	1,840,000	1,929,875	1,931,000
Total Budget	24,388,594	25,338,501	26,451,728	27,404,934	28,410,952
Revenues	7,218,794	7,216,878	7,226,627	6,898,991	7,041,509
Assessments to Towns					
Assessment %					
Great Barrington	69.8770%	69.3647%	70.1932%	69.9897%	72.1193%
Stockbridge	14.8566%	14.0369%	14.7508%	15.4163%	14.7119%
West Stockbridge	15.2664%	16.5984%	15.0560%	14.5940%	13.1688%
\$ Assessment					
Great Barrington	12,053,039	12,613,163	13,524,504	14,463,399	15,401,529
Stockbridge	2,541,359	2,594,152	2,791,266	3,035,712	3,085,520
West Stockbridge	2,575,401	2,914,309	2,909,331	3,006,832	2,882,443

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 2017 – MA Department of Revenue)

Great Barrington	6,907
Stockbridge	1,938
West Stockbridge	1,274

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 - 2017)
(DLS – Municipal Database, Property Trend Report, 2017)

Great Barrington:	Average Housing Value:	\$380,698
	Average Single Family Property Tax:	\$ 5,558
	Town Tax Rate (per \$1,000):	\$ 14.60
Stockbridge:	Average Housing Value:	\$505,822
	Average Single Family Property Tax:	\$ 4,906
	Town Tax Rate (per \$1,000):	\$ 9.70
West Stockbridge:	Average Housing Value:	\$413,241
	Average Single Family Property Tax:	\$ 5,157
	Town Tax Rate (per \$1,000):	\$ 12.48

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 know 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).

BUDGET DETAIL

**MUDDY BROOK ELEMENTARY SCHOOL
MARY BERLE, PRINCIPAL**

BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT

PRELIMINARY BUDGET
FISCAL YEAR JULY 1, 2017 TO JUNE 30, 2018

Elementary
PROGRAM LEVEL

GRADE LEVEL

Muddy Brook Elementary School
SCHOOL

Staff Development
OBJECT (TEXT, SUPPLIES, ETC.)

10000.2210.5.692.99.14.04.0
CODE

1 1
PAGE # OF

ITEM OR SERVICE DESCRIPTION	INSTRUCTIONAL		x PER UNIT COST (EA,SET,GAL)	EST COST LEVEL PROGRAM
	GRADE LEVEL PROGRAM, O COURSE	QUANTITY REQUESTED		
Administration professional development				\$500
Professional Literature				
		TOTAL		\$500
COMMENTS:		ADMINISTRATOR		\$
		SUPERINTENDENT		\$

BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT

PRELIMINARY BUDGET

FISCAL YEAR JULY 1, 2017 TO JUNE 30, 2018

Elementary
PROGRAM LEVEL

PreK-4
GRADE LEVEL

Muddy Brook Elementary School
SCHOOL

Text - English
OBJECT (TEXT, SUPPLIES, ETC.)

10000.2410.5.501.28.14.05.1
CODE

1 1
PAGE # OF

ITEM OR SERVICE DESCRIPTION	INSTRUCTIONAL		x PER UNIT COST (EA,SET,GAL)	EST COST LEVEL PROGRAM
	GRADE LEVEL PROGRAM, O COURSE	QUANTITY REQUESTED		
Teacher curriculum material aligned with new Common Core Standards and MBE curriculum				\$2,500
		TOTAL		\$2,500
COMMENTS:		ADMINISTRATOR		\$
		SUPERINTENDENT		\$

BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT

PRELIMINARY BUDGET

FISCAL YEAR JULY 1, 2017 TO JUNE 30, 2018

Elementary
PROGRAM LEVEL

PreK-4
GRADE LEVEL

Muddy Brook Elementary School
SCHOOL

Text - Special Needs
OBJECT (TEXT, SUPPLIES, ETC.)

10000.2410.5.501.64.14.05.2
CODE

1 1
PAGE # OF

ITEM OR SERVICE DESCRIPTION	INSTRUCTIONAL		x PER UNIT COST (EA,SET,GAL)	EST COST LEVEL PROGRAM
	GRADE LEVEL PROGRAM, O COURSE	QUANTITY REQUESTED		
Phonics workbooks, misc and				
Math books				\$3,000
		TOTAL		\$3,000
COMMENTS:		ADMINISTRATOR		\$
		SUPERINTENDENT		\$

BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT

PRELIMINARY BUDGET

FISCAL YEAR JULY 1, 2017 TO JUNE 30, 2018

Elementary
PROGRAM LEVEL

PreK-4
GRADE LEVEL

Muddy Brook Elementary School
SCHOOL

Text - General
OBJECT (TEXT, SUPPLIES, ETC.)

10000.2410.5.501.99.14.05.1
CODE

1 1
PAGE # OF

ITEM OR SERVICE DESCRIPTION	INSTRUCTIONAL		x PER UNIT COST (EA,SET,GAL)	EST COST LEVEL PROGRAM
	GRADE LEVEL PROGRAM, O COURSE	QUANTITY REQUESTED		
Teacher curriculum				\$6,000
material aligned with new Common				
Core Standards and MBE curriculum				
			TOTAL	\$6,000
COMMENTS:				
ADMINISTRATOR				\$
SUPERINTENDENT				\$

BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT

PRELIMINARY BUDGET

FISCAL YEAR JULY 1, 2017 TO JUNE 30, 2018

Elementary
PROGRAM LEVEL

PreK-4
GRADE LEVEL

Muddy Brook Elementary School
SCHOOL

Supplies - Reading
OBJECT (TEXT, SUPPLIES, ETC.)

10000.2430.5.500.52.14.05.1
CODE

1 1
PAGE # OF

ITEM OR SERVICE DESCRIPTION	INSTRUCTIONAL		x PER UNIT COST (EA,SET,GAL)	EST COST LEVEL PROGRAM
	GRADE LEVEL PROGRAM, O COURSE	QUANTITY REQUESTED		
Index cards, pads, notebooks				\$3,000
Composition Books, chart paper, theme skill books, word work supplies, and misc. consumables.				
		TOTAL		\$3,000
COMMENTS:		ADMINISTRATOR		\$
		SUPERINTENDENT		\$

BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT

PRELIMINARY BUDGET

FISCAL YEAR JULY 1, 2017 TO JUNE 30, 2018

Elementary
PROGRAM LEVEL

PreK-4
GRADE LEVEL

Muddy Brook Elementary School
SCHOOL

Supplies - Science
OBJECT (TEXT, SUPPLIES, ETC.)

10000.2430.5.500.55.14.05.1
CODE

1 1
PAGE # OF

ITEM OR SERVICE DESCRIPTION	INSTRUCTIONAL		x PER UNIT COST (EA,SET,GAL)	EST COST LEVEL PROGRAM
	GRADE LEVEL PROGRAM, O COURSE	QUANTITY REQUESTED		
Teacher/student curriculum material aligned with MBE curriculum; examples include animals, plants and other consumables (earth material, plastic containers, etc).				\$4,000
		TOTAL		\$4,000
COMMENTS:		ADMINISTRATOR		\$
		SUPERINTENDENT		\$

BUDGET DETAIL

**MONUMENT VALLEY MIDDLE SCHOOL
BEN DOREN, PRINCIPAL**

BUDGET DETAIL

**MONUMENT MOUNTAIN HIGH SCHOOL
MARIANNE YOUNG, PRINCIPAL**

BUDGET DETAIL

**STUDENT SERVICES
KATHRYN BURDSALL, DIRECTOR**

BUDGET DETAIL

**EXECUTIVE
PETER W. DILLON, SUPERINTENDENT**

BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT

PRELIMINARY BUDGET

FISCAL YEAR JULY 1, 2017 TO JUNE 30, 2018

Administration - School Committee K - 12 Administration
 PROGRAM LEVEL GRADE LEVEL SCHOOL

Supplies - General 10000.1110.5.500.99.31.05.0
 OBJECT (TEXT, SUPPLIES, ETC.) CODE

ITEM OR SERVICE DESCRIPTION	INSTRUCTIONAL	QUANTITY	x PER UNIT COST (EA,SET,GAL)	EST COST TO MAINTAIN PROGRAM
	GRADE LEVEL PROGRAM, OR COURSE			
General Supplies for School Committee (packets, mailings, etc.)				\$1,800
TOTAL				\$1,800
COMMENTS:				
ADMINISTRATOR				
SUPERINTENDENT				\$

BUDGET DETAIL

ADMINISTRATION
SHARON HARRISON, BUSINESS ADMINISTRATOR

BUDGET DETAIL

**LEARNING & TEACHING
JOSHUA BRIGGS, DIRECTOR**

BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT

**PRELIMINARY BUDGET
FISCAL YEAR JULY 1, 2017- JUNE 31, 2018**

**DOLT
PROGRAM LEVEL**

**K-12
GRADE LEVEL**

**District Wide
SCHOOL**

**Professional Development - DW2357.5.692.99.41.04.1
OBJECT (TEXT, SUPPLIES, ETC.)**

CODE

**1 of 1
PAGE # OF**

ITEM OR SERVICE DESCRIPTION	INSTRUCTIONAL	QUANTITY	x PER UNIT COST (EA,SET,GAL)	EST COST TO MAINTAIN PROGRAM
	GRADE LEVEL PROGRAM, O COURSE			
Professional Development - DW				\$22,000
TOTAL				\$22,000
COMMENTS:				
ADMINISTRATOR				\$
SUPERINTENDENT				\$

BUDGET DETAIL

FACILITIES
STEVEN SOULE, DIRECTOR OF OPERATIONS

BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT

PRELIMINARY BUDGET

FISCAL YEAR JULY 1, 2017 TO JUNE 30, 2018

Administration-Business and Finance K - 12 Administrative
 PROGRAM LEVEL GRADE LEVEL SCHOOL

Rents and Leases - Admin. 10000.1410.5.445.99.31.04.0
 OBJECT (TEXT, SUPPLIES, ETC.) CODE

ITEM OR SERVICE DESCRIPTION	INSTRUCTIONAL		x PER UNIT COST (EA,SET,GAL)	EST COST TO MAINTAIN PROGRAM
	GRADE LEVEL PROGRAM, O COURSE	QUANTITY REQUESTED		
rental fees for				
the copiers and postage machine				
Main Office copiers				
monthly rental		24	\$326	\$7,824
supt. Assistant copier				
monthly rental		12	\$237	\$2,842
postage machine				
rental fee		12	\$277	\$3,324
<i>BA adjusted up</i>				
			TOTAL	\$13,990
COMMENTS:			ADMINISTRATOR	\$14,000
			SUPERINTENDENT	\$

BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT

PRELIMINARY BUDGET

FISCAL YEAR JULY 1, 2017 TO JUNE 30, 2018

Administration-Business and Finance K - 12 Administrative
PROGRAM LEVEL **GRADE LEVEL** **SCHOOL**

Printing and Copying - Admin 10000.1410.5.698.99.31.04.0
OBJECT (TEXT, SUPPLIES, ETC.) **CODE**

ITEM OR SERVICE DESCRIPTION	INSTRUCTIONAL		x PER UNIT COST (EA,SET,GAL)	EST COST TO MAINTAIN PROGRAM
	GRADE LEVEL PROGRAM, O COURSE	QUANTITY REQUESTED		
service agreements for				
the copiers and postage machine				
Main Office copier				
maintenance costs	20,000	12	\$0.0098	\$2,352
maintenance costs	20,000	12	\$0.0098	\$2,352
supt. Assistant copier				
maintenance costs black	5,000	12	\$0.0110	\$660
maintenance cost color	4,000	12	\$0.1050	\$5,040
postage machine				
Maintenance agreements printers/faxes				\$2,596
			TOTAL	\$13,000
COMMENTS:			ADMINISTRATOR	\$
			SUPERINTENDENT	\$

BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT

PRELIMINARY BUDGET

FISCAL YEAR JULY 1, 2017 TO JUNE 30, 2018

Administration-Business and Finance K - 12 Administrative
 PROGRAM LEVEL GRADE LEVEL SCHOOL

Legal, Bid Advertising 10000.1410.5.697.99.41.04.0
 OBJECT (TEXT, SUPPLIES, ETC.) CODE

ITEM OR SERVICE DESCRIPTION	INSTRUCTIONAL		x PER UNIT COST (EA,SET,GAL)	EST COST TO MAINTAIN PROGRAM
	GRADE LEVEL PROGRAM, O COURSE	QUANTITY REQUESTED		
Legal advice for Invitations for bidding and requests for proposals and fees and expenses associated with each				\$3,000
TOTAL				\$3,000
COMMENTS:				
ADMINISTRATOR				\$
SUPERINTENDENT				\$

BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT

PRELIMINARY BUDGET

FISCAL YEAR JULY 1, 2017 TO JUNE 30, 2018

Director of Operations
PROGRAM LEVEL

5-8
GRADE LEVEL

Middle School
SCHOOL

Rents and Leases - MS
OBJECT (TEXT, SUPPLIES, ETC.)

10000.2210.5.445.99.20.04.0
CODE

ITEM OR SERVICE DESCRIPTION	INSTRUCTIONAL		x PER UNIT COST (EA,SET,GAL)	EST COST TO MAINTAIN PROGRAM
	GRADE LEVEL PROGRAM, O COURSE	QUANTITY REQUESTED		
rental fees and for				
the copiers and postage machine				
main office copier				
rental costs		12	\$405	\$4,860
teacher's room copier				
rental costs		12	\$405	\$4,860
postage machine				
rental costs		12	\$188	\$2,256
<i>BA adjusted up</i>				
TOTAL				\$11,976
COMMENTS:				
ADMINISTRATOR				\$12,000
SUPERINTENDENT				\$

BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT

PRELIMINARY BUDGET

FISCAL YEAR JULY 1, 2017 TO JUNE 30, 2018

Heat of Buildings
PROGRAM LEVEL

9th - 12th
GRADE LEVEL

High School
SCHOOL

Oil/Gas - HS
OBJECT (TEXT, SUPPLIES, ETC.)

10000.4120.5.503.99.21.05.0
CODE

ITEM OR SERVICE DESCRIPTION	INSTRUCTIONAL		x PER UNIT COST (EA,SET,GAL)	EST COST TO MAINTAIN PROGRAM
	GRADE LEVEL PROGRAM, O COURSE	QUANTITY REQUESTED		
Heating expenses				
based on 60,000 therms per year for the high school				
delivery costs		70,000	\$0.5000	\$35,000.00
generation costs		70,000	\$0.6020	\$42,140.00
based on 1,100 therms per year for the greenhouse				
delivery costs		2,000	\$0.9000	\$1,800.00
generation costs		2,000	\$1.2837	\$2,567.40
propane costs				\$8,500
<i>BA Adjusted</i>				
TOTAL				\$90,007
COMMENTS:				
				\$90,000
				\$

BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT

PRELIMINARY BUDGET

FISCAL YEAR JULY 1, 2017 TO JUNE 30, 2018

Utility Services - WWTF/WV
PROGRAM LEVEL

District
GRADE LEVEL

Site Utilities
SCHOOL

Electricity - DW
OBJECT (TEXT, SUPPLIES, ETC.)

10000.4130.5.500.00.41.05.0
CODE

ITEM OR SERVICE DESCRIPTION	INSTRUCTIONAL		x PER UNIT COST (EA,SET,GAL)	EST COST TO MAINTAIN PROGRAM
	GRADE LEVEL PROGRAM, O COURSE	QUANTITY REQUESTED		
Electrical costs for the WWTF, WV and Maintenance garage				
WWTF and Maintenance garage delivery costs		132,639	\$0.09000	\$11,938
generation costs		132,639	\$0.11300	\$14,988
Water Vault				
delivery costs		79,371	\$0.09000	\$7,143
generation costs		79,371	\$0.11300	\$8,969
Housatonic Solar Discount		0.21		
TOTAL				\$34,000
COMMENTS:	ADMINISTRATOR			\$
	SUPERINTENDENT			\$

BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT

PRELIMINARY BUDGET

FISCAL YEAR JULY 1, 2017 TO JUNE 30, 2018

Water/Waste Water Expense K - 12 District
PROGRAM LEVEL **GRADE LEVEL** **SCHOOL**

WWTF Supplies and Materials 10000.4132.5.448.99.41.05.0
OBJECT (TEXT, SUPPLIES, ETC.) **CODE**

ITEM OR SERVICE DESCRIPTION	INSTRUCTIONAL		x PER UNIT COST (EA,SET,GAL)	EST COST TO MAINTAIN PROGRAM
	GRADE LEVEL PROGRAM, O COURSE	QUANTITY REQUESTED		
Supplies and materials in order to operate the waste water treatment facility, pumping tanks				\$15,500
	TOTAL			\$15,500
COMMENTS:				
				\$
				\$

BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT

PRELIMINARY BUDGET

FISCAL YEAR JULY 1, 2017 TO JUNE 30, 2018

Telephone Expense
PROGRAM LEVEL

K - 4th Elementary School
GRADE LEVEL SCHOOL

Phone Maintenance - ES
OBJECT (TEXT, SUPPLIES, ETC.)

10000.4134.5.444.99.14.04.0
CODE

ITEM OR SERVICE DESCRIPTION	INSTRUCTIONAL		x PER UNIT COST (EA,SET,GAL)	EST COST TO MAINTAIN PROGRAM
	GRADE LEVEL PROGRAM, O COURSE	QUANTITY REQUESTED		
Phone line and phone maintenance expense				\$3,100
TOTAL				\$3,100
COMMENTS:				
ADMINISTRATOR				\$
SUPERINTENDENT				\$

BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT

PRELIMINARY BUDGET

FISCAL YEAR JULY 1, 2017 TO JUNE 30, 2018

Telephone Expense
PROGRAM LEVEL

5th - 8th
GRADE LEVEL

Middle School
SCHOOL

Phone Maintenance - MS
OBJECT (TEXT, SUPPLIES, ETC.)

10000.4134.5.444.99.20.04.0
CODE

ITEM OR SERVICE DESCRIPTION	INSTRUCTIONAL	QUANTITY	x PER UNIT COST (EA,SET,GAL)	EST COST TO MAINTAIN PROGRAM
	GRADE LEVEL PROGRAM, O COURSE			
Phone line and phone maintenance expense				\$3,100
TOTAL				\$3,100
COMMENTS:				
ADMINISTRATOR				\$
SUPERINTENDENT				\$

BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT

PRELIMINARY BUDGET

FISCAL YEAR JULY 1, 2017 TO JUNE 30, 2018

Telephone Expense
PROGRAM LEVEL

9th - 12th
GRADE LEVEL

High School
SCHOOL

Phone Maintenance - HS
OBJECT (TEXT, SUPPLIES, ETC.)

10000.4134.5.444.99.21.04.0
CODE

ITEM OR SERVICE DESCRIPTION	INSTRUCTIONAL		x PER UNIT COST (EA,SET,GAL)	EST COST TO MAINTAIN PROGRAM
	GRADE LEVEL	PROGRAM, O		
	COURSE	QUANTITY REQUESTED		
Phone line and phone maintenance expense				\$3,000
TOTAL				\$3,000
COMMENTS:				
ADMINISTRATOR				\$
SUPERINTENDENT				\$

BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT

PRELIMINARY BUDGET

FISCAL YEAR JULY 1, 2017 TO JUNE 30, 2018

Maintenance of Grounds K - 12 District Wide
PROGRAM LEVEL **GRADE LEVEL** **SCHOOL**

Equipment Maintenance - Grounds 10000.4210.5.442.00.41.05.0
OBJECT (TEXT, SUPPLIES, ETC.) **CODE**

ITEM OR SERVICE DESCRIPTION	INSTRUCTIONAL	QUANTITY	x PER UNIT COST (EA,SET,GAL)	EST COST TO MAINTAIN PROGRAM
	GRADE LEVEL PROGRAM, OR COURSE			
Repair of district grounds equipment				\$3,500
	TOTAL			\$3,500
COMMENTS:				
	ADMINISTRATOR			\$
	SUPERINTENDENT			\$

BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT

**PRELIMINARY BUDGET
FISCAL YEAR JULY 1, 2017 TO JUNE 30, 2018**

Maintenance of Grounds K - 12 District Wide
PROGRAM LEVEL GRADE LEVEL SCHOOL

Supplies-Ground Maintenance 10000.4210.5.500.00.41.05.0
OBJECT (TEXT, SUPPLIES, ETC.) CODE

ITEM OR SERVICE DESCRIPTION	INSTRUCTIONAL		x PER UNIT COST (EA,SET,GAL)	EST COST TO MAINTAIN PROGRAM
	GRADE LEVEL PROGRAM, O COURSE	QUANTITY REQUESTED		
parts, grease, oil, blades etc.				\$4,000
TOTAL				\$4,000
COMMENTS:				
ADMINISTRATOR				\$
SUPERINTENDENT				\$

BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT

PRELIMINARY BUDGET

FISCAL YEAR JULY 1, 2017 TO JUNE 30, 2018

Maintenance of Buildings
PROGRAM LEVEL

9th - 12th
GRADE LEVEL

High School
SCHOOL

Professional Services - HS
OBJECT (TEXT, SUPPLIES, ETC.)

10000.4220.5.444.00.21.04.0
CODE

ITEM OR SERVICE DESCRIPTION	INSTRUCTIONAL		x PER UNIT COST (EA,SET,GAL)	EST COST TO MAINTAIN PROGRAM
	GRADE LEVEL PROGRAM, O COURSE	QUANTITY REQUESTED		
miscellaneous maintenance that may be contracted out				\$22,500
Inspections:				
Fire alarm				\$1,000
Ansel system				\$700
Sprinkler system				
Elevator inspections				
Backflow prevention testing				\$700
Air conditioners and fresh air ventillation units R & M				\$ 3,100
			TOTAL	\$28,000
COMMENTS:			ADMINISTRATOR	\$
			SUPERINTENDENT	\$

BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT

PRELIMINARY BUDGET

FISCAL YEAR JULY 1, 2017 TO JUNE 30, 2018

Maintenance of Buildings
PROGRAM LEVEL

Admin
GRADE LEVEL

Administrative
SCHOOL

Plumbing Services - Admin
OBJECT (TEXT, SUPPLIES, ETC.)

10000.4220.5.447.00.31.04.0
CODE

ITEM OR SERVICE DESCRIPTION	INSTRUCTIONAL	QUANTITY	x PER UNIT COST (EA,SET,GAL)	EST COST TO MAINTAIN PROGRAM
	GRADE LEVEL PROGRAM, O COURSE			
Plumbing services				\$500
				TOTAL
				\$500
COMMENTS:				
				ADMINISTRATOR
				\$
				SUPERINTENDENT
				\$

BUDGET DETAIL

TECHNOLOGY
DAVID LONG, INFORMATION TECHNOLOGY DIRECTOR

BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT

**PRELIMINARY BUDGET
FISCAL YEAR JULY 1, 2017 TO JUNE 30, 2018**

District-Wide PK-12 District
PROGRAM LEVEL **GRADE LEVEL** **SCHOOL**

Tech Supplies-DW 10000.1450.5.500.37.41.05.0
OBJECT (TEXT, SUPPLIES, ETC.) **CODE**

ITEM OR SERVICE DESCRIPTION	INSTRUCTIONAL	QUANTITY	x PER UNIT COST	EST COST LEVEL
	GRADE LEVEL PROGRAM, COURSE			
				\$20,000
Writeable media				
LCD projector bulbs, laptop batteries, replacement mice, monitors, keyboards, RAM, power supply batteries, hard drives, NICs, CD Drives				
	TOTAL			\$20,000

COMMENTS:

ADMINISTRATOR \$ _____
SUPERINTENDENT \$ _____

