Berlin-Boylston Regional School District
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Date: April 8, 2025
From: Aaron Osborne, Director of Finance & Operations
To: The Berlin-Boylston Regional School Committee
Re: Assessment Schedules - Capital

Following the School Committee's budget vote of March 11, the district sent each town Treasurer an Assessment Letter pursuant to Section 16B of Chapter 71 of the General Laws of Massachusetts certifying the assessment amounts. We followed the payment schedule dictated by Section V, Subsection F (Page 8) of the regional agreement (attached for reference) for both operating and capital assessments.

On March 13, I received a response from the Boylston Treasurer requesting the payment schedule be updated to match the prior Assessment Letters they received. After some back and forth, an in-person meeting on April 1, and email exchanges including the Town of Berlin, it seems that this alternate payment schedule has historically been used for the Boylston capital assessments, but Berlin has followed the regional agreement. Below, you will see a summary of the historical Boylston capital assessment payment schedule alongside the schedule dictated by the regional agreement for reference.

Capital Assessment Payment Schedules

Regional Agreement Date:	Regional Agreement Percent:	Boylston Historical Date:	Boylston Historical Percentage:
July 1	16.67%	August 1	10%
September 1	16.67%	October 1	10%
November 1	16.66%	December 1	10%
January 1	16.67%	February 1	20%
March 1	16.67%	April 1	20%
May 1	16.66%	May 15	30%

It should be noted that from both an operational and cash flow perspective, this alternative payment schedule does not present an current issue for the district. Therefore, for the 2026 fiscal year budget, I am recommending that the school committee authorize me to offer each town the choice of paying using the historical capital assessment payment schedule or that dictated by the regional agreement.

Recommendation: That the school committee vote to authorize the Director of Finance & Operations to allow the member towns of Berlin and Boylston the option to utilize the capital assessment payment schedule provided for in the regional agreement or the alternative schedule that has been historically provided to the Town of Boylston for the FY26 fiscal year.