

	FY23				FY24				Δ
	MGRS	LES	WES	MGRSD	MGRS	LES	WES	MGRSD	
Gross OPERATING Budget	\$ 12,436,569	\$ 4,850,934	\$ 7,784,654	\$ 25,072,157	\$ 12,840,227	\$ 5,274,379	\$ 8,151,248	\$ 26,265,854	\$ 1,193,698
Less expenditures not subject to appropriation:									
Regular Tuition Income	\$ (758,850)	\$ (300,000)	\$ -	\$ (1,058,850)	\$ (500,000)	\$ (300,000)	\$ -	\$ (800,000)	\$ 258,850
School Choice Transfer	\$ (245,000)	\$ (85,000)	\$ (250,000)	\$ (580,000)	\$ (200,000)	\$ (110,000)	\$ (215,000)	\$ (525,000)	\$ 55,000
Williams College Fund	\$ (190,000)	\$ -	\$ -	\$ (190,000)	\$ (161,500)	\$ -	\$ -	\$ (161,500)	\$ 28,500
Grants	\$ (375,000)	\$ (315,000)	\$ (315,000)	\$ (1,005,000)	\$ (250,000)	\$ (200,000)	\$ (200,000)	\$ (650,000)	\$ 355,000
Circuit Breaker	\$ (175,000)	\$ (150,000)	\$ (75,000)	\$ (400,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (300,000)	\$ 100,000
Other Funds + Regionalization Aid	\$ (10,000)	\$ (20,000)	\$ (20,000)	\$ (50,000)	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Net OPERATING Budget	\$ 10,682,719	\$ 3,980,934	\$ 7,124,654	\$ 21,788,307	\$ 11,628,727	\$ 4,564,379	\$ 7,636,248	\$ 23,829,354	\$ 2,041,048
Less budgeted revenue:									
A. Chapter 70 Aid	\$ (1,919,777)	\$ (924,318)	\$ (1,069,727)	\$ (3,913,823)	\$ (2,414,806)	\$ (1,114,075)	\$ (1,328,433)	\$ (4,857,315)	\$ (943,492)
B. Chapter 71 Transportation Aid	\$ (209,920)	\$ (101,070)	\$ (116,970)	\$ (427,961)	\$ (289,769)	\$ (133,685)	\$ (159,408)	\$ (582,862)	\$ (154,901)
C. Charter Tuition Reimbursement	\$ (5,076)	\$ (2,444)	\$ (2,828)	\$ (10,348)	\$ (6,847)	\$ (3,159)	\$ (3,767)	\$ (13,773)	\$ (3,425)
D. Medicaid Reimbursement	\$ (25,000)	\$ (13,000)	\$ (11,000)	\$ (49,000)	\$ (30,000)	\$ (15,000)	\$ (13,000)	\$ (58,000)	\$ (9,000)
E. Regional Transportation Revolving	\$ -	\$ -	\$ -	\$ -	\$ (70,000)	\$ (35,000)	\$ (60,771)	\$ (165,771)	\$ (165,771)
F. Transfer from E&D	\$ -	\$ -	\$ -	\$ -	\$ (150,000)	\$ (75,000)	\$ (125,000)	\$ (350,000)	\$ (350,000)
Total Budgeted Revenue	\$ (2,159,773)	\$ (1,040,832)	\$ (1,200,526)	\$ (4,401,131)	\$ (2,961,422)	\$ (1,375,920)	\$ (1,690,379)	\$ (6,027,720)	\$ (1,626,589)
Net OPERATING Assessments to Member Towns	\$ 8,522,946	\$ 2,940,102	\$ 5,924,128	\$ 17,387,176	\$ 8,667,305	\$ 3,188,460	\$ 5,945,869	\$ 17,801,634	\$ 414,459
Lanesborough OPERATING Assessment	\$ 2,629,652	\$ 2,940,102		\$ 5,569,754	\$ 2,511,976	\$ 3,188,460		\$ 5,700,436	\$ 130,683
Williamstown OPERATING Assessment	\$ 5,893,294		\$ 5,924,128	\$ 11,817,422	\$ 6,155,329		\$ 5,945,869	\$ 12,101,198	\$ 283,776
Gross CAPITAL Budget	\$ 1,500,425	\$ -	\$ -	\$ 1,500,425	\$ 1,670,891	\$ -	\$ -	\$ 1,670,891	\$ 170,466
MGRS CAPITAL Apportionment									
Lanesborough	\$ 464,492			\$ 464,492	\$ 514,689			\$ 514,689	\$ 50,197
MGRHS - Williamstown	\$ 1,035,933			\$ 1,035,933	\$ 1,157,689			\$ 1,157,689	\$ 121,756
Total OPERATING + CAPITAL Assessment									
Lanesborough				\$ 6,034,246			3.00%	\$ 6,215,126	\$ 180,880
Williamstown				\$ 12,853,355			3.16%	\$ 13,258,888	\$ 405,533

FY24 Chapter 70/71 & Charter Aid Apportionment to School Budgets

* Based on Governor's Proposal

Inputs:

Lanesborough EQV 0.4754679

Williamstown EQV 1.1442125

LES Foundation Enrollment 201

MG Foundation Enrollment 470

WES Foundation Enrollment 395

Outputs:

		<u>Chapter 70</u>	<u>Chapter 71</u>	<u>Charter</u>
	State Aid	\$ 4,857,318.00	\$ 582,862.00	\$ 13,773.00
	% of Total			
LES	22.94%	\$ 1,114,075.21	\$ 133,685.32	\$ 3,158.98
MG	49.71%	\$ 2,414,806.00	\$ 289,768.69	\$ 6,847.22
WES	27.35%	\$ 1,328,433.37	\$ 159,407.58	\$ 3,766.79

	<u>MGRS</u>	<u>LES</u>	<u>WES</u>	<u>Total</u>		
Net Assessment Needs	\$ 8,667,305	\$ 3,138,460	\$ 5,945,869	\$ 17,751,634	Inputs to Calculations:	
<u>MLC Applied</u>					<u>Minimum Local Contributions</u>	
Lanesborough	\$ 1,052,582.26	\$ 1,479,503.74		\$ 2,532,086.00	Lanesborough	\$2,532,086
Williamstown	\$ 3,140,425.12		\$ 3,793,479.88	\$ 6,933,905.00	Williamstown	\$6,933,905
				\$ 9,465,991.00	Total	\$9,465,991
<u>Above MLC Required</u>	\$ 4,474,298	\$ 1,658,956	\$ 2,152,389	\$ 8,285,643	<u>Foundation Enrollments by Town, by School</u>	
<u>Above MLC (diff between net assessment and mlc applied)</u>					Lanesborough LES Foundation Enrollment	201 58.43% of total Lanesborough
Lanesborough	\$ 1,459,393.89	\$ 1,658,956			Lanesborough MGRS Foundation Enrollment	143 41.57% of total Lanesborough
Williamstown	\$ 3,014,903.79		\$ 2,152,389		Williamstown WES Foundation Enrollment	395 54.71% of total Williamstown
					Williamstown MGRS Foundation Enrollment	327 45.29% of total Williamstown
						1,066
<u>FY24 Proposed Operating Assessments</u>					<u>Apportionment of MGRS Above MLC</u>	
Lanesborough	\$ 2,511,976.16	\$ 3,138,459.97		\$ 5,650,436	Lanesborough 5 Yr Trailing Pupil % (Grades 7-12)	32.62%
Williamstown	\$ 6,155,328.90		\$ 5,945,869.07	\$ 12,101,198	Williamstown 5 Yr Trailing Pupil % (Grades 7-12)	67.38%

Foundation Enrollments by School

LES	201	18.86%
MGRS	470	44.09%
WES	395	37.05%
	1066	

DRAFT

Calculations for MGRS Operating and Capital Budget Allocation Splits

Enrollment Figures for Relevant Years

Fiscal Year DESE October 1 Enrollment

	2016	2017	2018	2019	2020	2021	2022	2023
Williamstown	294	297	286	309	308	293	300	327
Lanesborough	154	156	142	144	153	158	146	143
Total	448	453	428	453	461	451	446	470

Operating Budget Split (for MGRS remainder above towns' MLC)

	FY21 5 Yr Avg	FY22 5 Yr Avg	FY23 5 Yr Avg	FY24 5 Yr Avg
Williamstown	66.76%	66.47%	66.82%	67.38%
Lanesborough	33.24%	33.53%	33.18%	32.62%

EQV Values for Fiscal Years Since Inception of Project (NB: up to 5 years, rolling)

	EQVs as of FY19	EQVs as of FY20	EQVs as of FY21	EQVs as of FY22	EQVs as of FY23
Williamstown	1,008,880,400	1,008,880,400	1,054,809,700	1,054,809,700	1,144,212,500
Lanesborough	402,579,400	402,579,400	426,435,400	426,435,400	475,467,900
Total	1,411,459,800	1,411,459,800	1,481,245,100	1,481,245,100	1,619,680,400

* Using EQV values "current" as of fiscal year of the vote.

MGRS - Capital Split

	FY22			FY23			FY24		
	Enrollment Ratio	EQV Ratio	Capital Split	Enrollment Ratio	EQV Ratio	Capital Split	Enrollment Ratio	EQV Ratio	Capital Split
Williamstown	0.6647	0.7122	68.85%	0.6682	0.7127	69.043%	0.6738	0.7119	69.286%
Lanesborough	0.3353	0.2878	31.15%	0.3318	0.2873	30.957%	0.3262	0.2899	30.803%

Mount Greylock Regional School District FY24 Proposed Staff Budget

	<u>DESE Code</u>	<u>Title</u>	<u>FY23 FTE</u>	<u>FY24 FTE</u>	<u>FY23 Budget</u>	<u>FY24 Budget</u>	<u>Δ</u>
<u>Lanesborough Elementary</u>							
1	2210	School Leadership	2.0	2.0	\$ 144,191	\$ 143,346	\$ (845)
2	2305	Teachers	22.5	22.7	\$ 1,748,030	\$ 1,920,120	\$ 172,090
3	2320	Medical/Therapeutic Services	1.9	1.9	\$ 192,887	\$ 188,654	\$ (4,233)
4	2324	Substitutes Teachers, Long-Term	0.0	0.0	\$ -	\$ 25,000	\$ 25,000
5	2325	Substitutes Teachers, Short-Term	0.0	0.0	\$ 30,000	\$ 40,000	\$ 10,000
6	2330	Paraprofessionals	14.0	14.0	\$ 343,556	\$ 363,602	\$ 20,046
7	2340	Libraries/Media Center Directors	1.0	1.0	\$ 80,124	\$ 85,002	\$ 4,878
8	2354	Stipends for teachers providing coach	0.0	0.0	\$ 4,000	\$ 4,500	\$ 500
9	2356	Costs for instructional staff to attend	0.0	0.0	\$ 2,300	\$ 3,000	\$ 700
10	2710	Guidance and Adjustment Counselors	0.0	0.0	\$ -	\$ -	\$ -
11	2800	Psychological Services	2.0	2.0	\$ 145,920	\$ 154,804	\$ 8,884
12	3200	Medical/Health Services	1.0	1.0	\$ 85,880	\$ 88,806	\$ 2,926
13	3300	Transportation Services	0.0	0.0	\$ -	\$ -	\$ -
14	3400	Food Services	3.6	3.6	\$ 46,975	\$ 53,266	\$ 6,291
15	3510	Athletics	0.0	0.0	\$ -	\$ -	\$ -
16	3520	Other Student Activities	0.0	0.0	\$ 6,400	\$ 8,000	\$ 1,600
17	4110	Custodial Services	3.4	3.0	\$ 156,026	\$ 166,603	\$ 10,577
18	4210	Maintenance of Grounds	0.0	0.0	\$ -	\$ -	\$ -
19	4400	Technology Infrastructure	0.0	0.0	\$ -	\$ -	\$ -
20	5150	Employee Separation Costs	0.0	0.0	\$ -	\$ 20,000	\$ 20,000
21	5550	School Crossing Guards	0.0	0.0	\$ -	\$ -	\$ -
Total:					\$ 2,986,288	\$ 3,264,703	\$ 278,415
<u>Mount Greylock Regional School</u>							
1	2210	School Leadership	4.0	4.0	\$ 294,648	\$ 279,648	\$ (15,000)
2	2305	Teachers	48.1	49.0	\$ 4,110,093	\$ 4,140,969	\$ 30,876
3	2320	Medical/Therapeutic Services	0.8	0.8	\$ 82,487	\$ 74,557	\$ (7,930)
4	2324	Substitutes Teachers, Long-Term	0.0	0.0	\$ -	\$ 35,000	\$ 35,000
5	2325	Substitutes Teachers, Short-Term	0.0	0.0	\$ 60,000	\$ 60,000	\$ -

FY24 Staff Compensation Budget

6	2330 Paraprofessionals	22.0	22.0	\$ 585,621	\$ 609,856	\$ 24,235
7	2340 Libraries/Media Center Directors	1.0	1.0	\$ 96,561	\$ 100,707	\$ 4,146
8 Professional Development	2354 Stipends for teachers providing coach	0.0	0.0	\$ 42,000	\$ 30,000	\$ (12,000)
9	2356 Costs for instructional staff to attend	0.0	0.0	\$ 20,000	\$ 20,000	\$ -
10 Guidance, Counseling, and Testin	2710 Guidance and Adjustment Counselors	4.0	4.0	\$ 306,702	\$ 304,450	\$ (2,252)
11	2800 Psychological Services	3.0	3.0	\$ 235,787	\$ 249,714	\$ 13,927
12	3200 Medical/Health Services	1.0	1.0	\$ 80,502	\$ 82,902	\$ 2,400
13 Pupil Services	3300 Transportation Services	0.0	0.0	\$ -	\$ -	\$ -
14	3400 Food Services	3.5	3.5	\$ 48,110	\$ 54,892	\$ 6,782
15	3510 Athletics	1.0	1.0	\$ 201,745	\$ 236,089	\$ 34,344
16	3520 Other Student Activities	0.0	0.0	\$ 51,000	\$ 75,000	\$ 24,000
17 Operations and Maintenance	4110 Custodial Services	5.0	6.0	\$ 277,407	\$ 359,961	\$ 82,554
18	4210 Maintenance of Grounds	1.0	1.0	\$ 47,251	\$ 50,795	\$ 3,544
19	4400 Technology Infrastructure	0.0	0.0	\$ 5,000	\$ 5,500	\$ 500
20 Benefits and Fixed Charges	5150 Employee Separation Costs	0.0	0.0	\$ -	\$ 30,000	\$ 30,000
21	5550 School Crossing Guards	0.0	0.0	\$ -	\$ -	\$ -
Total:				\$ 6,544,916	\$ 6,800,040	\$ 255,124

Williamstown Elementary

1 Instructional Leadership	2210 School Leadership	4.0	4.0	\$ 256,396	\$ 269,656	\$ 13,260
2 Teachers	2305 Teachers	40.3	39.5	\$ 3,171,788	\$ 3,261,499	\$ 89,711
3 Other Teaching Services	2320 Medical/Therapeutic Services	3.9	4.0	\$ 346,727	\$ 366,811	\$ 20,084
4	2324 Substitutes Teachers, Long-Term	0.0	0.0	\$ -	\$ 70,000	\$ 70,000
5	2325 Substitutes Teachers, Short-Term	0.0	0.0	\$ 60,000	\$ 70,000	\$ 10,000
6	2330 Paraprofessionals	20.0	20.4	\$ 555,552	\$ 564,407	\$ 8,855
7	2340 Libraries/Media Center Directors	3.0	2.0	\$ 228,464	\$ 167,170	\$ (61,294)
8 Professional Development	2354 Stipends for teachers providing coach	0.0	0.0	\$ 5,000	\$ 15,000	\$ 10,000
9	2356 Costs for instructional staff to attend	0.0	0.0	\$ 3,000	\$ 7,000	\$ 4,000
10 Guidance, Counseling, and Testin	2710 Guidance and Adjustment Counselors	0.0	0.0	\$ -	\$ -	\$ -
11	2800 Psychological Services	2.0	2.0	\$ 166,590	\$ 160,303	\$ (6,287)
12	3200 Medical/Health Services	1.0	1.0	\$ 73,099	\$ 65,596	\$ (7,503)
13 Pupil Services	3300 Transportation Services	0.0	0.0	\$ -	\$ -	\$ -
14	3400 Food Services	2.8	2.8	\$ 37,072	\$ 43,185	\$ 6,113

FY24 Staff Compensation Budget

15	3510 Athletics	0.0	0.0	\$ -	\$ -	\$ -
16	3520 Other Student Activities	0.0	0.0	\$ 14,000	\$ 15,000	\$ 1,000
17 Operations and Maintenance	4110 Custodial Services	4.0	3.5	\$ 207,945	\$ 203,945	\$ (4,000)
18	4210 Maintenance of Grounds	0.0	0.0	\$ -	\$ -	\$ -
19	4400 Technology Infrastructure	0.0	0.0	\$ -	\$ -	\$ -
20 Benefits and Fixed Charges	5150 Employee Separation Costs	0.0	0.0	\$ -	\$ 20,000	\$ 20,000
21	5550 School Crossing Guards	0.0	0.0	\$ 11,000	\$ 13,000	\$ 2,000
Total:				\$ 5,136,632	\$ 5,312,571	\$ 175,939

District

1 Administration	1110 School Committee	0.0	0.0	\$ 4,500	\$ 4,500	\$ -
2	1210 Superintendent	1.0	1.0	\$ 175,484	\$ 175,484	\$ -
3	1230 Other District-Wide Administration	2.5	1.0	\$ 173,839	\$ 60,475	\$ (113,364)
4	1410 Business and Finance	3.0	3.0	\$ 273,319	\$ 269,815	\$ (3,504)
5	1420 Human Resources and Benefits	1.0	1.0	\$ 62,944	\$ 64,518	\$ 1,574
6 Pupil Services	3400 Food Services	1.0	1.0	\$ 65,299	\$ 72,056	\$ 6,757
7 Instructional Leadership	2110 Curriculum Director	1.0	1.0	\$ 103,013	\$ 105,588	\$ 2,575
8	2120 Department Heads	3.0	3.0	\$ 230,262	\$ 236,019	\$ 5,757
9	2130 Instructional Technology Leadership	1.0	1.0	\$ 89,036	\$ 91,262	\$ 2,226
10 Operations and Maintenance	4110 Custodial Services	1.0	0.0	\$ 82,581	\$ -	\$ (82,581)
11	4400 Technology Infrastructure	2.0	2.0	\$ 150,058	\$ 153,809	\$ 3,751
12 Benefits and Fixed Charges	5150 Employee Separation Costs	0.0	0.0	\$ -	\$ -	\$ -
Total:				\$ 1,410,335	\$ 1,233,527	\$ (176,808)

Regional School District Total Staff Costs:

\$ 16,078,171 \$ 16,610,840 \$ 532,669

Mount Greylock Regional School District FY24 Proposed Non-Staff Budget					
	DESE Code	Title	FY23	FY24 Proposed	Δ
Lanesborough Elementary					
1	2210	School Leadership	\$ 12,000.00	\$ 12,000.00	\$ -
2	2250	Administrative Technology and Support—Schools	\$ -	\$ -	\$ -
3	2320	Medical/Therapeutic Services	\$ 66,000.00	\$ 66,000.00	\$ -
4	2325	Substitute Teachers, Short-Term	\$ -	\$ -	\$ -
5	2330	Paraprofessionals	\$ -	\$ -	\$ -
6	2340	Librarians/Media Center Directors	\$ -	\$ -	\$ -
7	2345	Distance Learning and Online Coursework	\$ -	\$ -	\$ -
8	2354	Stipends for teachers providing instructional coaching	\$ -	\$ -	\$ -
9	2356	Costs for instructional staff to attend professional development	\$ 17,000.00	\$ 17,000.00	\$ -
10	2358	Outside professional development providers for instructional staff	\$ -	\$ -	\$ -
11	2410	Textbooks	\$ 16,000.00	\$ 27,000.00	\$ 11,000.00
12	2415	Other Instructional Materials (Libraries)	\$ -	\$ -	\$ -
13	2420	Instructional Equipment	\$ 3,000.00	\$ 3,000.00	\$ -
14	2430	General Classroom Supplies	\$ 20,000.00	\$ 22,500.00	\$ 2,500.00
15	2451	Instructional Hardware—Student and Staff Devices (Computers)	\$ -	\$ -	\$ -
16	2453	Instructional Hardware—All Other	\$ 5,000.00	\$ 5,000.00	\$ -
17	2455	Instructional Software and Other Instructional Materials	\$ 36,000.00	\$ 40,000.00	\$ 4,000.00
18	2710	Guidance and Adjustment Counselors	\$ -	\$ -	\$ -
19	2720	Testing and Assessment	\$ -	\$ -	\$ -
20	2800	Psychological Services	\$ -	\$ -	\$ -
21	3100	Attendance and Parent Liaison Services	\$ -	\$ -	\$ -
22	3200	Medical/Health Services	\$ -	\$ -	\$ -
23	3300	Transportation Services	\$ 200,000.00	\$ 220,000.00	\$ 20,000.00
24	3400	Food Services	\$ -	\$ -	\$ -
25	3510	Athletics	\$ -	\$ -	\$ -
26	3520	Other Student Activities	\$ 4,500.00	\$ 4,500.00	\$ -
27	4110	Custodial Services	\$ 23,500.00	\$ 23,500.00	\$ -
28	4120	Heating of Buildings	\$ 65,999.00	\$ 65,000.00	\$ (999.00)
29	4130	Utility Services	\$ 89,500.00	\$ 106,000.00	\$ 16,500.00
30	4210	Maintenance of Grounds	\$ 2,500.00	\$ 2,500.00	\$ -
31	4220	Maintenance of Buildings	\$ 23,000.00	\$ 27,500.00	\$ 4,500.00
32	4225	Building Security System	\$ 21,500.00	\$ 9,000.00	\$ (12,500.00)

FY24 Non-Staff Budget

33		4230	Maintenance of Equipment	\$ 6,000.00	\$ 6,000.00	\$ -
34		4300	Extraordinary Maintenance	\$ 35,000.00	\$ 35,000.00	\$ -
35		4400	Technology Infrastructure, Maintenance, and Support—Salaries	\$ -	\$ -	\$ -
36		4450	Technology Infrastructure, Maintenance, and Support—All Other	\$ 20,000.00	\$ 37,500.00	\$ 17,500.00
37	Benefits and Fixed Charges	5100	Employer Retirement Contributions	\$ 2,500.00	\$ 2,500.00	\$ -
38		5150	Employee Separation Costs	\$ -	\$ -	\$ -
39		5200	Insurance for Active Employees	\$ 543,200.00	\$ 602,952.00	\$ 59,752.00
40		5250	Insurance for Retired School Employees	\$ -	\$ -	\$ -
41		5260	Other Non-Employee Insurance	\$ -	\$ -	\$ -
42		5450	Short Term Interest BANs	\$ -	\$ -	\$ -
43		5550	School Crossing Guards	\$ -	\$ -	\$ -
44	Acquisition, Improvement, and Replacement of Fixed Assets	7300	Equipment (7300, 7400)	\$ 5,000.00	\$ 5,000.00	\$ -
45		7500	Motor Vehicles (7500, 7600)	\$ -	\$ -	\$ -
46	Debt Retirement and Service	8100	Debt Retirement/School Construction	\$ -	\$ -	\$ -
47		8200	Debt Service/School Construction	\$ -	\$ -	\$ -
48	Programs with Other School Districts	9110	Tuition for School Choice	\$ 100,000.00	\$ 100,000.00	\$ -
49		9120	Tuition to Commonwealth Charter Schools	\$ -	\$ -	\$ -
50		9300	Tuition to Non-Public Schools	\$ -	\$ -	\$ -
51		9400	Tuition to Collaboratives	\$ -	\$ -	\$ -
	Total:			\$ 1,317,199.00	\$ 1,439,452.00	\$ 122,253.00
						\$ -
	Mount Greylock Regional School					\$ -
1	Instructional Leadership	2210	School Leadership	\$ 21,000.00	\$ 25,000.00	\$ 4,000.00
2		2250	Administrative Technology and Support—Schools	\$ 10,000.00	\$ 12,000.00	\$ 2,000.00
3	Other Teaching Services	2320	Medical/ Therapeutic Services	\$ 15,000.00	\$ 15,000.00	\$ -
4		2325	Substitute Teachers, Short-Term	\$ -	\$ -	\$ -
5		2330	Paraprofessionals	\$ -	\$ -	\$ -
6		2340	Librarians/Media Center Directors	\$ -	\$ -	\$ -
7		2345	Distance Learning and Online Coursework	\$ 16,000.00	\$ 18,000.00	\$ 2,000.00
8	Professional Development	2354	Stipends for teachers providing instructional coaching	\$ -	\$ -	\$ -
9		2356	Costs for instructional staff to attend professional development	\$ 15,000.00	\$ 15,000.00	\$ -
10		2358	Outside professional development providers for instructional staff	\$ -	\$ -	\$ -
11	Instructional Materials, Equipment, and Technology	2410	Textbooks	\$ 24,400.00	\$ 30,000.00	\$ 5,600.00
12		2415	Other Instructional Materials (Libraries)	\$ 2,500.00	\$ 2,500.00	\$ -
13		2420	Instructional Equipment	\$ 40,200.00	\$ 47,000.00	\$ 6,800.00
14		2430	General Classroom Supplies	\$ 38,950.00	\$ 42,000.00	\$ 3,050.00

FY24 Non-Staff Budget

15		2451	Instructional Hardware—Student and Staff Devices (Computers)	\$ -	\$ -	\$ -
16		2453	Instructional Hardware—All Other	\$ 10,000.00	\$ 10,000.00	\$ -
17		2455	Instructional Software and Other Instructional Materials	\$ 53,000.00	\$ 59,000.00	\$ 6,000.00
18	Guidance, Counseling, and Testing	2710	Guidance and Adjustment Counselors	\$ 1,650.00	\$ 2,000.00	\$ 350.00
19		2720	Testing and Assessment	\$ 500.00	\$ 500.00	\$ -
20		2800	Psychological Services	\$ -	\$ -	\$ -
21	Pupil Services	3100	Attendance and Parent Liaison Services	\$ -	\$ -	\$ -
22		3200	Medical/Health Services	\$ 1,200.00	\$ 1,200.00	\$ -
23		3300	Transportation Services	\$ 716,690.00	\$ 788,359.00	\$ 71,669.00
24		3400	Food Services	\$ -	\$ -	\$ -
25		3510	Athletics	\$ 158,940.00	\$ 158,940.00	\$ -
26		3520	Other Student Activities	\$ 36,500.00	\$ 36,500.00	\$ -
27	Operations and Maintenance	4110	Custodial Services	\$ 42,495.00	\$ 42,495.00	\$ -
28		4120	Heating of Buildings	\$ 85,000.00	\$ 93,500.00	\$ 8,500.00
29		4130	Utility Services	\$ 129,500.00	\$ 158,000.00	\$ 28,500.00
30		4210	Maintenance of Grounds	\$ 155,000.00	\$ 150,000.00	\$ (5,000.00)
31		4220	Maintenance of Buildings	\$ 50,000.00	\$ 65,000.00	\$ 15,000.00
32		4225	Building Security System	\$ 28,000.00	\$ 44,000.00	\$ 16,000.00
33		4230	Maintenance of Equipment	\$ 10,000.00	\$ 10,000.00	\$ -
34		4300	Extraordinary Maintenance	\$ 38,500.00	\$ 45,000.00	\$ 6,500.00
35		4400	Technology Infrastructure, Maintenance, and Support—Salaries	\$ -	\$ -	\$ -
36		4450	Technology Infrastructure, Maintenance, and Support—All Other	\$ 96,000.00	\$ 115,000.00	\$ 19,000.00
37	Benefits and Fixed Charges	5100	Employer Retirement Contributions	\$ -	\$ -	\$ -
38		5150	Employee Separation Costs	\$ -	\$ -	\$ -
39		5200	Insurance for Active Employees	\$ 1,225,000.00	\$ 1,359,750.00	\$ 134,750.00
40		5250	Insurance for Retired School Employees	\$ 700,000.00	\$ 700,000.00	\$ -
41		5260	Other Non-Employee Insurance	\$ -	\$ -	\$ -
42		5450	Short Term Interest BANs	\$ 270,000.00	\$ -	\$ (270,000.00)
43		5550	School Crossing Guards	\$ -	\$ -	\$ -
44	Acquisition, Improvement, and Replacement of Fixed Assets	7300	Equipment (7300, 7400)	\$ -	\$ -	\$ -
45		7500	Motor Vehicles (7500, 7600)	\$ -	\$ -	\$ -
46	Debt Retirement and Service	8100	Debt Retirement/School Construction	\$ 680,000.00	\$ 790,000.00	\$ 110,000.00
47		8200	Debt Service/School Construction	\$ 820,425.00	\$ 880,890.69	\$ 60,465.69
48	Programs with Other School Districts	9110	Tuition for School Choice	\$ 80,000.00	\$ 80,000.00	\$ -
49		9120	Tuition to Commonwealth Charter Schools	\$ 181,082.00	\$ 181,082.00	\$ -
50		9300	Tuition to Non-Public Schools	\$ 298,000.00	\$ 400,000.00	\$ 102,000.00

FY24 Non-Staff Budget

51		9400	Tuition to Collaboratives	\$ -	\$ -	\$ -
	Total:			\$ 6,050,532.00	\$ 6,377,716.69	\$ 327,184.69
	Total Operating:			\$ 4,550,107.00	\$ 4,706,826.00	\$ 156,719.00
	Total Capital:			\$ 1,500,425.00	\$ 1,670,890.69	\$ 170,465.69
						\$ -
						\$ -
	Williamstown Elementary School					\$ -
1	Instructional Leadership	2210	School Leadership	\$ 23,500.00	\$ 27,000.00	\$ 3,500.00
2		2250	Administrative Technology and Support—Schools	\$ -	\$ -	\$ -
3	Other Teaching Services	2320	Medical/ Therapeutic Services	\$ 20,000.00	\$ 20,000.00	\$ -
4		2325	Substitute Teachers, Short-Term	\$ -	\$ -	\$ -
5		2330	Paraprofessionals	\$ -	\$ -	\$ -
6		2340	Librarians/Media Center Directors	\$ -	\$ -	\$ -
7		2345	Distance Learning and Online Coursework	\$ -	\$ -	\$ -
8	Professional Development	2354	Stipends for teachers providing instructional coaching	\$ -	\$ -	\$ -
9		2356	Costs for instructional staff to attend professional development	\$ 11,300.00	\$ 11,300.00	\$ -
10		2358	Outside professional development providers for instructional staff	\$ -	\$ -	\$ -
11	Instructional Materials, Equipment, and Technology	2410	Textbooks	\$ 40,000.00	\$ 55,000.00	\$ 15,000.00
12		2415	Other Instructional Materials (Libraries)	\$ -	\$ -	\$ -
13		2420	Instructional Equipment	\$ -	\$ -	\$ -
14		2430	General Classroom Supplies	\$ 24,000.00	\$ 29,500.00	\$ 5,500.00
15		2451	Instructional Hardware—Student and Staff Devices (Computers)	\$ -	\$ -	\$ -
16		2453	Instructional Hardware—All Other	\$ 6,500.00	\$ 6,500.00	\$ -
17		2455	Instructional Software and Other Instructional Materials	\$ 46,000.00	\$ 57,000.00	\$ 11,000.00
18	Guidance, Counseling, and Testing	2710	Guidance and Adjustment Counselors	\$ -	\$ -	\$ -
19		2720	Testing and Assessment	\$ -	\$ -	\$ -
20		2800	Psychological Services	\$ 3,500.00	\$ 3,500.00	\$ -
21	Pupil Services	3100	Attendance and Parent Liaison Services	\$ -	\$ -	\$ -
22		3200	Medical/Health Services	\$ 1,500.00	\$ 1,500.00	\$ -
23		3300	Transportation Services	\$ 219,000.00	\$ 240,900.00	\$ 21,900.00
24		3400	Food Services	\$ -	\$ -	\$ -
25		3510	Athletics	\$ -	\$ -	\$ -
26		3520	Other Student Activities	\$ 9,000.00	\$ 9,000.00	\$ -
27	Operations and Maintenance	4110	Custodial Services	\$ 15,000.00	\$ 15,000.00	\$ -
28		4120	Heating of Buildings	\$ 50,000.00	\$ 57,500.00	\$ 7,500.00
29		4130	Utility Services	\$ 84,000.00	\$ 98,280.00	\$ 14,280.00

FY24 Non-Staff Budget

30		4210	Maintenance of Grounds	\$ 9,500.00	\$ 9,500.00	\$ -
31		4220	Maintenance of Buildings	\$ 21,000.00	\$ 21,000.00	\$ -
32		4225	Building Security System	\$ 22,000.00	\$ 15,000.00	\$ (7,000.00)
33		4230	Maintenance of Equipment	\$ 6,000.00	\$ 6,000.00	\$ -
34		4300	Extraordinary Maintenance	\$ 30,000.00	\$ 30,000.00	\$ -
35		4400	Technology Infrastructure, Maintenance, and Support—Salaries	\$ -	\$ -	\$ -
36		4450	Technology Infrastructure, Maintenance, and Support—All Other	\$ 27,000.00	\$ 61,000.00	\$ 34,000.00
37	Benefits and Fixed Charges	5100	Employer Retirement Contributions	\$ -	\$ -	\$ -
38		5150	Employee Separation Costs	\$ -	\$ -	\$ -
39		5200	Insurance for Active Employees	\$ 826,200.00	\$ 933,606.00	\$ 107,406.00
40		5250	Insurance for Retired School Employees	\$ -	\$ -	\$ -
41		5260	Other Non-Employee Insurance	\$ -	\$ -	\$ -
42		5450	Short Term Interest BANs	\$ -	\$ -	\$ -
43		5550	School Crossing Guards	\$ -	\$ -	\$ -
44	Acquisition, Improvement, and Replacement of Fixed Assets	7300	Equipment (7300, 7400)	\$ -	\$ -	\$ -
45		7500	Motor Vehicles (7500, 7600)	\$ -	\$ -	\$ -
46	Debt Retirement and Service	8100	Debt Retirement/School Construction	\$ -	\$ -	\$ -
47		8200	Debt Service/School Construction	\$ -	\$ -	\$ -
48	Programs with Other School Districts	9110	Tuition for School Choice	\$ 10,000.00	\$ 10,000.00	\$ -
49		9120	Tuition to Commonwealth Charter Schools	\$ -	\$ -	\$ -
50		9300	Tuition to Non-Public Schools	\$ -	\$ -	\$ -
51		9400	Tuition to Collaboratives	\$ -	\$ -	\$ -
	Total:			\$ 1,505,000.00	\$ 1,718,086.00	\$ 213,086.00
						\$ -
	District					\$ -
1	Administration	1110	School Committee	\$ 6,600.00	\$ 7,600.00	\$ 1,000.00
2		1210	Superintendent	\$ -	\$ -	\$ -
3		1230	Other District-Wide Administration	\$ 20,500.00	\$ 22,500.00	\$ 2,000.00
4		1410	Business and Finance	\$ 40,000.00	\$ 43,000.00	\$ 3,000.00
5		1420	Human Resources and Benefits	\$ -	\$ -	\$ -
6		1430	Legal Service for School Committee	\$ 65,200.00	\$ 65,200.00	\$ -
7		1450	Administrative Technology—Districtwide	\$ 116,000.00	\$ 143,000.00	\$ 27,000.00
8	Instructional Leadership	2110	Curriculum Directors (Supervisory)	\$ -	\$ -	\$ -
9		2120	Department Heads (Non-Supervisory)	\$ 20,300.00	\$ 20,300.00	\$ -
10		2130	Instructional Technology Leadership and Training	\$ -	\$ -	\$ -

FY24 Non-Staff Budget

11	Professional Development	2358	Outside professional development providers for instructional staff	\$ 60,000.00	\$ 60,000.00	\$ -
12	Pupil Services	3400	Food Services	\$ -	\$ -	\$ -
13	Operations and Maintenance	4110	Custodial Services	\$ 1,500.00	\$ 1,500.00	\$ -
14		4120	Heating of Buildings	\$ 8,000.00	\$ 8,800.00	\$ 800.00
15		4210	Maintenance of Grounds	\$ 2,000.00	\$ 2,000.00	\$ -
16		4400	Technology Infrastructure, Maintenance, and Support—Salaries	\$ -	\$ -	\$ -
17	Benefits and Fixed Charges	5100	Employer Retirement Contributions	\$ 752,380.00	\$ 837,150.00	\$ 84,770.00
18		5200	Insurance for Active Employees	\$ 252,000.00	\$ 274,680.00	\$ 22,680.00
19		5260	Other Non-Employee Insurance	\$ 277,200.00	\$ 304,920.00	\$ 27,720.00
20	Acquisition, Improvement, and Replacement of Fixed Assets	7500	Motor Vehicles	\$ -	\$ -	\$ -
	Total:			\$ 1,621,680.00	\$ 1,790,650.00	\$ 168,970.00
						\$ -
	Regional School District Total Non-Staff Operating Costs:			\$ 8,993,986.00	\$ 9,655,014.00	\$ 661,028.00
	Regional School District Total Non-Staff Capital Costs:			\$ 1,500,425.00	\$ 1,670,890.69	\$ 170,465.69

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	FY23				FY24			FY25
	Starting Balance	Revenue	Expenditures		Starting Balance	Revenue	Expenditure	Starting Balance
School Choice	\$ 645,453.00	\$ 500,000.00	\$ 580,000.00	Δ?	\$ 565,453.00	\$ 500,000.00	\$ 500,000.00	\$ 565,453.00
E&D	\$ 1,168,000.00	\$ -	\$ -		\$ 1,168,000.00	\$ -	\$ 350,000.00	\$ 818,000.00
Transportation Revolving	\$ 165,771.00	\$ -	\$ -		\$ 165,771.00	\$ -	\$ 165,771.00	\$ -
Tuition	\$ 606,229.00	\$ 765,000.00	\$ 1,058,850.00	Δ?	\$ 312,379.00	\$ 765,000.00	\$ 800,000.00	\$ 277,379.00
	\$ 2,585,453.00	\$ 1,265,000.00	\$ 1,638,850.00		\$ 2,211,603.00	\$ 1,265,000.00	\$ 1,815,771.00	\$ 1,660,832.00

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