

Description	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Approved		Comments
Professional Development	\$ 8,412.66	\$ 5,983.91	\$ 16,718.44	\$ 7,427.18	\$ 2,336.97	\$ 8,000.00	\$ 11,150.31	\$ 8,000.00	\$ 8,000.00	Conference & Course Reimbursement (School Choice also used)
PD Outside Contracted			\$ 340.00		\$ 1,322.50	\$ -	\$ -	\$ -	\$ 2,000.00	
Total Professional Development	\$ 8,412.66	\$ 5,983.91	\$ 16,718.44	\$ 7,427.18	\$ 3,659.47	\$ 8,000.00	\$ 11,150.31	\$ 8,000.00	\$ 10,000.00	
Music Instruction Supplies	\$ 656.94	\$ 748.32	\$ 891.78	\$ 1,216.67	\$ 1,243.31	\$ 1,200.00	\$ 1,228.11	\$ 1,200.00	\$ 1,200.00	
Media/Books/Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Copier Supplies	\$ 2,488.69	\$ 2,400.10	\$ 1,419.98	\$ 1,966.38	\$ 1,761.73	\$ 2,000.00	\$ 173.14	\$ 2,000.00	\$ 2,000.00	
Classroom Curriculum Supplies	\$ 6,783.49	\$ 6,195.23	\$ 4,029.19	\$ 9,283.33	\$ 18.42	\$ -	\$ 757.32	\$ -	\$ 3,000.00	
SN Classroom Curriculum Supplies	\$ 2,051.19	\$ 28.05	\$ 1,065.55	\$ 3,944.10	\$ 7,971.93	\$ 2,000.00	\$ 5,819.20	\$ 2,000.00	\$ 3,500.00	SN Classroom & Testing Materials
After School Supplies	\$ -	\$ -	\$ -	\$ -	\$ 627.95	\$ -	\$ 1,915.01	\$ 1,000.00	\$ 5,000.00	
Total Instructional Materials	\$ 11,980.31	\$ 9,371.70	\$ 7,406.50	\$ 16,410.48	\$ 11,623.34	\$ 5,200.00	\$ 9,892.78	\$ 6,200.00	\$ 14,700.00	
Art Instruction Supplies	\$ 497.30	\$ 800.85	\$ 686.75	\$ 812.18	\$ 669.20	\$ 800.00	\$ 739.66	\$ 1,400.00	\$ 1,400.00	Art Program Supplies
Total Art Instruction	\$ 497.30	\$ 800.85	\$ 686.75	\$ 812.18	\$ 669.20	\$ 800.00	\$ 739.66	\$ 1,400.00	\$ 1,400.00	
Gym/Health Supplies	\$ 705.43	\$ 358.80	\$ 567.70	\$ 884.38	\$ 470.33	\$ 800.00	\$ 1,114.85	\$ 1,200.00	\$ 1,200.00	PE & Health Instruction Supplies
Total Gym/Health Instruction	\$ 705.43	\$ 358.80	\$ 567.70	\$ 884.38	\$ 470.33	\$ 800.00	\$ 1,114.85	\$ 1,200.00	\$ 1,200.00	
General Supplies	\$ 1,761.19	\$ 1,358.30	\$ 1,287.79	\$ 2,041.39	\$ 2,231.95	\$ 2,000.00	\$ 2,297.79	\$ 5,000.00	\$ 5,000.00	Paper/Markers/Printer Cartridges
Total General Supplies	\$ 1,761.19	\$ 1,358.30	\$ 1,287.79	\$ 2,041.39	\$ 2,231.95	\$ 2,000.00	\$ 2,297.79	\$ 5,000.00	\$ 5,000.00	
PK Program Instruction	\$ 55,920.50	\$ 61,410.59	\$ 99,074.10	\$ 89,892.44	\$ 44,896.04	\$ 48,291.00	\$ 42,040.32	\$ 48,716.00	\$ -	Combined with teacher salaries
School Programs	\$ 1,103.02	\$ 11,066.26	\$ 280.39	\$ 200.00	\$ 863.31	\$ 3,000.00	\$ 852.26	\$ 1,000.00	\$ 1,000.00	\$ -
PK Program Expenses	\$ 584.33	\$ -	\$ -	\$ 116.74	\$ 705.09	\$ 1,000.00	\$ 1,738.48	\$ 2,000.00	\$ 2,000.00	PK Supplies
Gifted & Talented	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Instructional Services	\$ 57,607.85	\$ 72,476.85	\$ 99,354.49	\$ 90,209.18	\$ 46,464.44	\$ 52,291.00	\$ 44,631.06	\$ 51,716.00	\$ 3,000.00	
Instructional Software	\$ 3,086.00	\$ 2,822.95	\$ 3,326.26	\$ 4,087.90	\$ 8,588.04	\$ 8,835.00	\$ 10,414.14	\$ 13,100.00	\$ 13,400.00	Software used in instruction
Total Classroom Technology	\$ 3,086.00	\$ 2,822.95	\$ 3,326.26	\$ 4,087.90	\$ 8,588.04	\$ 8,835.00	\$ 10,414.14	\$ 13,100.00	\$ 13,400.00	
Health Salaries & Supplies	\$ 35,777.15	\$ 39,455.23	\$ 39,491.48	\$ 42,556.04	\$ 48,227.43	\$ 45,301.00	\$ 60,525.45	\$ 60,800.00	\$ 66,170.00	FT School Nurse & Supplies
Health Office Totals	\$ 35,777.15	\$ 39,455.23	\$ 39,491.48	\$ 42,556.04	\$ 48,227.43	\$ 45,301.00	\$ 62,496.62	\$ 60,800.00	\$ 66,170.00	
Bus Driver's Salaries	\$ 27,480.27	\$ 35,530.26	\$ 30,971.49	\$ 29,264.11	\$ 27,688.50	\$ 36,977.00	\$ 22,500.73	\$ 32,604.00	\$ 52,089.24	Van Driver's Salaries (3 PT) (inc wage adj & hrs for maintenance))
SN Bus Driver Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Van Transport for Summer Tutoring
Bus Fuel	\$ 10,314.81	\$ 10,513.58	\$ 7,076.78	\$ 6,747.12	\$ 13,937.55	\$ 16,000.00	\$ 13,406.20	\$ 16,000.00	\$ 16,000.00	Fuel for Vans
Bus Maintenance	\$ 15,379.34	\$ 14,545.05	\$ 11,372.86	\$ 7,546.31	\$ 9,179.64	\$ 15,000.00	\$ 20,403.37	\$ 17,000.00	\$ 17,000.00	Van Maintenance (4 Vans) (increased services)
Bus Contracts	\$ 314,405.62	\$ 306,390.86	\$ 270,204.80	\$ 265,882.50	\$ 228,440.70	\$ 299,700.00	\$ 205,568.54	\$ 252,000.00	\$ 199,260.00	\$369/day x 3 buses
SN Transportation Out of District	\$ 59,094.92	\$ 77,175.80	\$ 32,689.75	\$ 9,750.89	\$ 17,724.99	\$ 32,000.00	\$ 19,447.00	\$ 98,500.00	\$ 50,000.00	Lee, Northampton, & Pittsfield
Homeless Transportation	\$ 129.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,925.00	\$ -	\$ 8,000.00	
Vocational Transportation	\$ 27,480.00	\$ 6,733.58	\$ 5,350.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to Reg Transp Revolving	\$ -	\$ -	\$ 288,000.00	\$ 303,000.00	\$ 244,000.00	\$ -	\$ -	\$ -	\$ -	
Transportation Totals	\$ 454,284.46	\$ 450,889.13	\$ 645,665.68	\$ 622,190.93	\$ 540,971.38	\$ 399,677.00	\$ 290,250.84	\$ 416,104.00	\$ 342,349.24	
School Lunch Staff	\$ 62,629.00	\$ 59,714.24	\$ 60,874.50	\$ 65,205.19	\$ 64,505.83	\$ 63,187.00	\$ 34,804.43	\$ 72,524.00	\$ 72,256.00	2 FTE's +
School Lunch Food	\$ 37,106.91	\$ 35,018.89	\$ 32,673.32	\$ 35,800.78	\$ 49,882.17	\$ 42,000.00	\$ 42,459.04	\$ 45,000.00	\$ 45,000.00	
School Lunch Supplies / Other	\$ 6,156.22	\$ 5,499.39	\$ 10,494.72	\$ 12,123.81	\$ 17,238.28	\$ 6,000.00	\$ 10,441.93	\$ 9,000.00	\$ 10,000.00	
School Lunch Federal Reimbursement	\$ (35,922.54)	\$ (35,129.32)	\$ (53,170.09)	\$ (86,877.60)	\$ (109,644.55)	\$ (37,000.00)	\$ (53,851.49)	\$ (44,000.00)	\$ (44,000.00)	
School Lunch State Reimbursement	\$ (832.27)	\$ (765.72)	\$ (741.99)	\$ (890.36)	\$ (7,888.01)	\$ (800.00)	\$ (51,432.29)	\$ (1,000.00)	\$ (1,000.00)	
School Lunch Local Receipts	\$ (24,061.24)	\$ (22,173.20)	\$ (18,373.00)	\$ (2,741.35)	\$ (2,449.58)	\$ (22,000.00)	\$ (5,327.40)	\$ (20,000.00)	\$ (20,000.00)	
Cafeteria Subsidy	\$ 45,076.08	\$ 42,164.28	\$ 31,757.46	\$ 22,620.47	\$ 11,644.14	\$ 51,387.00	\$ (22,905.78)	\$ 61,524.00	\$ 62,256.00	
Custodians Salaries	\$ 83,002.95	\$ 82,396.42	\$ 87,264.02	\$ 89,685.66	\$ 104,707.83	\$ 98,526.00	\$ 78,024.95	\$ 93,307.00	\$ 101,125.00	2 FTE Custodians and Chris
Custodial Supply	\$ 9,785.77	\$ 6,892.19	\$ 9,379.39	\$ 9,735.70	\$ 13,527.17	\$ 11,000.00	\$ 8,389.02	\$ 9,000.00	\$ 10,000.00	Cleaning Supplies/Paper Goods
Custodial Totals	\$ 92,788.72	\$ 89,288.61	\$ 96,643.41	\$ 99,421.36	\$ 118,235.00	\$ 109,526.00	\$ 86,413.97	\$ 102,307.00	\$ 111,125.00	
Heating	\$ 29,526.87	\$ 38,288.11	\$ 32,582.63	\$ 22,137.96	\$ 37,856.71	\$ 38,500.00	\$ 47,092.01	\$ 59,500.00	\$ 60,000.00	14,000 gallons Price as of 11/28 3.79
Heating Totals	\$ 29,526.87	\$ 38,288.11	\$ 32,582.63	\$ 22,137.96	\$ 37,856.71	\$ 38,500.00	\$ 47,092.01	\$ 59,500.00	\$ 60,000.00	
Description	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Approved		Comments
Electricity	\$ 37,516.69	\$ 33,343.24	\$ 29,524.86	\$ 26,598.76	\$ 31,586.98	\$ 30,000.00	\$ 30,232.58	\$ 34,000.00	\$ 34,000.00	\$ -
Telephone	\$ 2,482.38	\$ 2,437.00	\$ 2,655.38	\$ 2,885.54	\$ 2,640.41	\$ 2,500.00	\$ 2,125.70	\$ 2,600.00	\$ 2,600.00	

Sewer Fees	\$ 6,001.48	\$ 5,922.36	\$ 5,881.60	\$ 5,963.00	\$ 5,933.76	\$ 6,000.00	\$ 6,005.72	\$ 6,000.00	\$ 6,000.00	Otis Sewer Fees
Utility Totals	\$ 46,000.55	\$ 41,702.60	\$ 38,061.84	\$ 35,447.30	\$ 40,161.15	\$ 38,500.00	\$ 38,364.00	\$ 42,600.00	\$ 42,600.00	
Grounds Maintenance	\$ 33,358.20	\$ 27,680.00	\$ 26,540.00	\$ 29,956.00	\$ 23,027.00	\$ 30,000.00	\$ 28,533.50	\$ 30,000.00	\$ 30,000.00	Landscaping/Snowplowing
Total Grounds Maintenance	\$ 33,358.20	\$ 27,680.00	\$ 26,540.00	\$ 29,956.00	\$ 23,027.00	\$ 30,000.00	\$ 28,533.50	\$ 30,000.00	\$ 30,000.00	
Maintenance Contracts	\$ 18,172.79	\$ 22,323.60	\$ 22,134.31	\$ 26,903.89	\$ 30,989.31	\$ 28,600.00	\$ 28,503.51	\$ 28,900.00	\$ 30,900.00	Maintenance Agreements
Building Maintenance Contracted Service	\$ 50,083.73	\$ 42,067.96	\$ 26,885.38	\$ 46,673.63	\$ 22,096.33	\$ 35,500.00	\$ 45,234.55	\$ 36,500.00	\$ 34,500.00	Building Maintenance & Repairs less 30K rural aid
Building Maintenance Supplies	\$ 1,893.34	\$ 3,402.61	\$ 4,438.84	\$ 3,012.25	\$ 5,457.35	\$ 5,000.00	\$ 6,927.97	\$ 5,000.00	\$ 5,000.00	
Stabilization Fund	\$ -	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	
Total Building Maintenance	\$ 70,149.86	\$ 107,794.17	\$ 93,458.53	\$ 116,589.77	\$ 98,542.99	\$ 69,100.00	\$ 80,666.03	\$ 70,400.00	\$ 70,400.00	
Building Security	\$ 1,064.00	\$ 684.00	\$ 863.40	\$ 1,118.40	\$ 863.40	\$ 1,000.00	\$ 877.60	\$ 1,000.00	\$ 1,000.00	Annual Fire & Security Alarm Fees
Total Building Security	\$ 1,064.00	\$ 684.00	\$ 863.40	\$ 1,118.40	\$ 863.40	\$ 1,000.00	\$ 877.60	\$ 1,000.00	\$ 1,000.00	
Equipment Maintenance	\$ 1,025.47	\$ 239.29	\$ 1,145.60	\$ 277.47	\$ 4,296.23	\$ 1,000.00	\$ 985.76	\$ 1,500.00	\$ 1,500.00	Maintenance & Repairs
Total Equipment Maintenance	\$ 1,025.47	\$ 239.29	\$ 1,145.60	\$ 277.47	\$ 4,296.23	\$ 1,000.00	\$ 985.76	\$ 1,500.00	\$ 1,500.00	
Office Equipment Maintenance	\$ -	\$ 6.99	\$ 521.25	\$ 749.00	\$ 207.84	\$ 1,500.00	\$ 163.43	\$ 1,500.00	\$ 1,000.00	Copier Maintenance (moved out of Lease)
Maintenance Totals	\$ -	\$ 6.99	\$ 521.25	\$ 749.00	\$ 207.84	\$ 1,500.00	\$ 163.43	\$ 1,500.00	\$ 1,000.00	
Unemployment Insurance	\$ 2,286.84	\$ 1,784.29	\$ 2,895.86	\$ 2,495.70	\$ 2,031.26	\$ 1,991.00	\$ 2,884.77	\$ 2,121.00	\$ 2,216.00	MA Unemployment (.1% total salaries)
Medicare Insurance	\$ 23,644.26	\$ 24,042.42	\$ 25,808.78	\$ 25,912.95	\$ 28,628.69	\$ 28,865.00	\$ 30,817.29	\$ 30,750.00	\$ 32,133.00	1.45% Total Salaries
Flex Spending Account Fee	\$ 789.64	\$ 983.24	\$ 832.52	\$ 1,164.12	\$ 1,240.10	\$ 1,200.00	\$ 1,555.85	\$ 1,200.00	\$ 1,500.00	Flex Spending Admin Fee
403b Admin Expense	\$ -	\$ -	\$ -	\$ 28.91	\$ 124.08	\$ 150.00	\$ 92.12	\$ 150.00	\$ 150.00	
Berkshire County Retirement	\$ 122,345.00	\$ 132,064.00	\$ 120,186.00	\$ 128,700.00	\$ 148,225.00	\$ 148,726.00	\$ 148,726.00	\$ 141,754.00	\$ 150,000.00	BCRS Annual Assessment
Employee Benefit Totals	\$ 149,065.74	\$ 158,873.95	\$ 149,723.16	\$ 158,301.68	\$ 180,249.13	\$ 180,932.00	\$ 184,076.03	\$ 175,975.00	\$ 185,999.00	
Health Insurance	\$ 556,038.22	\$ 549,856.60	\$ 527,389.43	\$ 494,729.73	\$ 506,438.55	\$ 627,473.00	\$ 546,695.67	\$ 643,282.00	\$ 685,609.96	MIA increase quoted 6.58% New hires in FY24 taking insurance
Health Insurance Offset	\$ (113,714.49)	\$ (103,836.66)	\$ (110,648.84)	\$ (106,163.45)	\$ (106,626.04)	\$ (131,769.00)	\$ (120,093.34)	\$ (135,089.00)	\$ (135,089.00)	Employee contribution (21%)
Life Insurance	\$ 1,572.92	\$ 1,421.78	\$ 1,391.85	\$ 1,399.40	\$ 1,725.98	\$ 1,700.00	\$ 1,818.64	\$ 2,100.00	\$ 2,100.00	Life Insurance Premiums - need to find out how many Ees have life insurance
Disability Insurance	\$ 4,287.32	\$ 4,711.15	\$ 7,743.31	\$ 7,686.23	\$ 6,012.93	\$ -	\$ 5,756.38	\$ -	\$ 6,000.00	
Disability Offset	\$ (3,919.80)	\$ (4,953.48)	\$ (9,550.20)	\$ (6,516.56)	\$ (8,020.59)	\$ -	\$ (5,510.69)	\$ -	\$ (5,500.00)	
Total Insurance Active Employees	\$ 444,264.17	\$ 447,199.39	\$ 416,325.55	\$ 391,135.35	\$ 399,530.83	\$ 497,404.00	\$ 428,666.66	\$ 510,293.00	\$ 553,120.96	
Retiree Health Insurance	\$ 184,829.00	\$ 196,098.46	\$ 193,605.93	\$ 192,520.19	\$ 186,517.81	\$ 198,733.00	\$ 236,110.95	\$ 227,868.00	\$ 242,861.71	Do we have any Ees approaching retirement? Using 3% increase based on history (8 new retirees)
MTRS HI Offset	\$ (17,946.15)	\$ (15,835.52)	\$ (21,048.40)	\$ (18,370.57)	\$ (17,836.20)	\$ (18,521.00)	\$ (16,479.43)	\$ (16,748.00)	\$ (16,748.00)	Retiree Contribution
BCRS HI Offset	\$ (6,548.16)	\$ (9,455.28)	\$ (6,534.42)	\$ (8,397.28)	\$ (9,467.31)	\$ (9,781.00)	\$ (14,961.79)	\$ (15,723.00)	\$ (15,723.00)	Retiree Contribution
Individual Offset	\$ (5,412.18)	\$ (14,224.40)	\$ (2,677.68)	\$ (2,570.51)	\$ (1,361.43)	\$ (1,509.00)	\$ (1,780.24)	\$ (1,709.00)	\$ (1,709.00)	Retiree Contribution
Total Insurance Retired Employees	\$ 154,922.60	\$ 156,583.26	\$ 163,345.43	\$ 163,181.83	\$ 157,852.87	\$ 168,922.00	\$ 202,889.49	\$ 193,688.00	\$ 208,681.71	
COBRA Health Insurance Expense	\$ -	\$ 9,030.12	\$ 14,899.70	\$ -	\$ 2,288.48	\$ -	\$ -	\$ -	\$ -	
COBRA Insurance Offset	\$ -	\$ (10,535.14)	\$ (14,899.70)	\$ -	\$ (2,288.48)	\$ -	\$ -	\$ -	\$ -	
Total COBRA Insurance	\$ -	\$ (1,505.02)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Property & Casualty Insurance	\$ 25,306.00	\$ 17,504.00	\$ 22,672.00	\$ 24,207.00	\$ 26,865.00	\$ 28,208.00	\$ 28,928.00	\$ 28,957.00	\$ 31,273.56	won't know until early 2025. MIA indicated to est 8%
Workers Comp Insurance	\$ 14,665.00	\$ 14,140.00	\$ 12,759.00	\$ 14,529.00	\$ 13,984.00	\$ 16,000.00	\$ 14,404.00	\$ 15,000.00	\$ 15,750.00	
Treasurer's Bond	\$ 1,044.00	\$ 243.00	\$ 495.00	\$ 495.00	\$ 289.00	\$ 350.00	\$ 674.00	\$ 350.00	\$ 500.00	MIA Treasurer's Bond
Insurance Totals	\$ 41,015.00	\$ 31,887.00	\$ 35,926.00	\$ 39,231.00	\$ 41,138.00	\$ 44,558.00	\$ 44,006.00	\$ 44,307.00	\$ 47,523.56	
New Equipment	\$ 35,535.19	\$ 12,165.54	\$ 8,736.44	\$ 3,855.19	\$ 7,403.17	\$ 5,730.00	\$ 6,346.02	\$ 5,000.00	\$ 5,000.00	Equipment Replacement
Equipment Lease	\$ 13,881.91	\$ 12,189.27	\$ 12,035.88	\$ 12,056.00	\$ 12,197.13	\$ 11,000.00	\$ 10,720.35	\$ 11,000.00	\$ 11,000.00	Copier (2) & Printer (5) Leases
Acquisition of Equipment Totals	\$ 49,417.10	\$ 24,354.81	\$ 20,772.32	\$ 15,911.19	\$ 19,600.30	\$ 16,730.00	\$ 17,066.37	\$ 16,000.00	\$ 16,000.00	
Description	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Approved		Comments
Tuition Elementary School			\$ -	\$ -	\$ 10,341.76	\$ -	\$ -	\$ -	\$ -	\$ -
Tuition Middle School	\$ 185,399.44	\$ 143,399.64	\$ 137,515.76	\$ 199,298.17	\$ 208,635.82	\$ 160,848.00	\$ 160,024.34	\$ 130,081.00	\$ 208,105.77	Tuition for 23 students
Tuition High School	\$ 485,914.71	\$ 429,504.38	\$ 458,084.11	\$ 439,948.68	\$ 441,410.77	\$ 447,898.00	\$ 443,866.12	\$ 435,717.00	\$ 371,325.78	Tuition for 39 students
SN OD Public School Tuition	\$ 95,605.12	\$ 125,287.49	\$ 98,304.60	\$ 62,171.25	\$ 25,863.92	\$ 53,829.00	\$ 7,013.38	\$ 7,280.00	\$ 60,000.00	Tuition for 3 students (summer)
SN Tuition Middle School	\$ 56,933.66	\$ 29,498.23	\$ 71,751.18	\$ 51,645.77	\$ 43,499.80	\$ 77,172.00	\$ 55,758.56	\$ 87,985.00	\$ 62,957.00	Tuition for 3 students
SN Tuition High School	\$ 165,208.78	\$ 155,691.49	\$ 115,376.56	\$ 45,971.84	\$ 107,675.74	\$ 104,901.00	\$ 70,838.63	\$ 107,909.00	\$ 115,462.63	Tuition for 13 students
Vocational Tuition	\$ 11,012.00	\$ 15,423.00	\$ 16,772.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Total Tuition to Mass Schools	\$ 1,000,073.71	\$ 898,804.23	\$ 897,804.21	\$ 799,035.71	\$ 837,427.81	\$ 844,648.00	\$ 737,501.03	\$ 768,972.00	\$ 817,851.18	
School Choice Tuitions	\$ 223,321.00	\$ 217,454.00	\$ 245,722.00	\$ 197,205.00	\$ 236,956.00	\$ 275,368.00	\$ 230,772.00	\$ 242,138.00	\$ 295,328.00	Based on Cherry Sheet
SN School Choice Tuition	\$ 45,958.00	\$ 50,624.00	\$ 28,746.00	\$ 28,198.00	\$ 22,971.00	\$ -	\$ -	\$ 7,753.00	\$ 7,753.00	Based on Cherry Sheet
Total School Choice Tuitions	\$ 269,279.00	\$ 268,078.00	\$ 274,468.00	\$ 225,403.00	\$ 259,927.00	\$ 275,368.00	\$ 230,772.00	\$ 249,891.00	\$ 303,081.00	
SN OD Non-Public School Tuition	\$ 129,528.12	\$ 139,770.32	\$ 72,389.80	\$ 87,400.70	\$ 17,211.66	\$ 63,682.00	\$ 60,000.00	\$ 117,938.00	\$ -	\$ -
Circuit Breaker Revolving Offset	\$ (20,000.00)	\$ (45,208.00)	\$ (50,424.00)	\$ (27,230.00)	\$ (16,004.00)	\$ (9,722.00)	\$ (9,722.00)	\$ -	\$ -	Circuit Breaker Reimbursement
Total Tuition Non-Public Schools	\$ 109,528.12	\$ 94,562.32	\$ 21,965.80	\$ 60,170.70	\$ 33,215.66	\$ 53,960.00	\$ 50,278.00	\$ 117,938.00	\$ -	
Total GF Actual Expenditures	\$ 4,648,523.57	\$ 4,535,424.65	\$ 4,660,813.87	\$ 4,641,719.94	\$ 4,648,988.56	\$ 4,400,760.92	\$ -			
Total General Fund Approved Budget	\$ 4,663,476.00	\$ 4,593,784.43	\$ 4,705,985.95	\$ 4,844,016.08	\$ 4,753,196.00	\$ 4,672,432.00	\$ 4,556,185.50	\$ 4,894,462.00	\$ 5,006,870.50	2.30%
Difference Over/Under	\$ 14,952.43	\$ 58,359.78	\$ 45,172.08	\$ 202,296.14	\$ 104,207.44	\$ -	\$ 116,246.50	\$ (338,276.50)	\$	112,408.50

Operating Revenue Description	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Approved		Comments
Otis Assessment	\$ 2,484,167.00	\$ 2,421,150.00	\$ 2,389,710.00	\$ 2,352,330.00	\$ 1,923,287.00	\$ 2,172,376.00	\$ 2,141,357.00	\$ 2,295,418.00	\$ 2,352,565.28	5.66%
Sfid Assessment	\$ 1,408,361.00	\$ 1,443,802.16	\$ 1,553,966.00	\$ 1,652,728.00	\$ 1,418,484.00	\$ 1,458,966.00	\$ 1,426,042.00	\$ 1,543,653.00	\$ 1,563,249.96	5.80%
Chapter 70	\$ 434,200.00	\$ 488,530.00	\$ 494,950.00	\$ 494,950.00	\$ 501,250.00	\$ 612,111.00	\$ 597,905.00	\$ 618,910.00	\$ 731,290.00	Based on Cherry Sheet
Transportation Aid	\$ 250,000.00	\$ 200,695.00	\$ 322,281.00	\$ 303,058.00	\$ 273,183.00	\$ 228,979.00	\$ 208,784.00	\$ 196,846.00	\$ 204,765.00	Based on Cherry Sheet
E&D	\$ -	\$ -	\$ 15,000.00	\$ 145,000.00	\$ 504,175.00	\$ 200,000.00	\$ 200,000.00	\$ 237,135.00	\$ 150,000.00	Full Certified amount=162,508
Bank Interest	\$ 1,369.43	\$ 4,256.14	\$ 3,171.37	\$ 1,197.55	\$ 286.17	\$ 1,000.00	\$ 8,562.59	\$ 2,500.00	\$ 5,000.00	\$3,130 as of December
Fees/Other Receipts	\$ 8,800.00	\$ 3,489.34	\$ (695.87)	\$ 10,611.93	\$ 13,518.39	\$ 1,000.00	\$ 1,156.52	\$ -	\$ -	0
Vocational Transp Reimbursement	\$ -	\$ -	\$ 404.00	\$ 340.00	\$ -	\$ -	\$ -	\$ -	\$ -	
Homeless Transp Reimbursement	\$ -	\$ -	\$ 10.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Regional Transp Revolving Transfer	\$ -	\$ -	\$ -	\$ 288,000.00	\$ 303,000.00	\$ -	\$ 244,000.00	\$ -	\$ -	
Income Totals	\$ 4,586,897.43	\$ 4,561,922.64	\$ 4,778,796.50	\$ 5,248,215.48	\$ 4,937,183.56	\$ 4,672,432.00	\$ 4,827,807.11	\$ 4,894,462.00	\$ 5,006,870.24	0

Capital Expense	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Approved		Comments
Capital Equipment Replacement	\$ -	\$ -	\$ -	\$ 21,100.00	\$ 20,200.00	\$ 6,270.00	\$ -	\$ 10,000.00	\$ 50,000.00	Continue Floor and Boiler
Van Purchase	\$ -	\$ -	\$ -	\$ 41,722.15	\$ -	\$ -	\$ -	\$ -	\$ -	
Extraordinary Maintenance (>\$150K)	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 64,000.00	\$ 64,000.00	\$ -	\$ -	
Capital Expenditure Total	\$ -	\$ -	\$ -	\$ 62,822.15	\$ 120,200.00	\$ 70,270.00	\$ 64,000.00	\$ 10,000.00	\$ 50,000.00	

Equalized Valuation	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Approved		Comments
Otis DLS EQV	\$ -	\$ -	\$ -	\$ -	\$ 659,119,700.00	\$ 659,119,700.00	\$ -	\$ 755,586,300.00	\$ 755,586,300.00	
Otis EQV % of Total	\$ -	\$ -	\$ -	\$ -	73.32%	73.32%	0.00%	74.25%	74.25%	
Sandisfield DLS EQV	\$ -	\$ 1,017,592,300.00	\$ -	\$ -	\$ 239,836,800.00	\$ 239,836,800.00	\$ -	\$ 262,006,000.00	\$ 262,006,000.00	
Sandisfield EQV % of Total	\$ -	\$ -	\$ -	\$ -	26.68%	26.68%	0.00%	25.75%	25.75%	

Capital Expense Assessment	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Approved		Comments
Otis 50% Equalized Valuation	\$ -	\$ -	\$ -	\$ -	\$ 28,810.00	\$ 20,135.00	\$ -	\$ 2,861.00	\$ 14,390.60	
Otis 50% Enrollment	\$ -	\$ -	\$ -	\$ -	\$ 36,660.00	\$ 25,761.00	\$ -	\$ 3,713.00	\$ 18,563.09	
Otis Total	\$ -	\$ -	\$ -	\$ -	\$ 65,470.00	\$ 45,896.00	\$ -	\$ 6,574.00	\$ 32,953.69	
Sandisfield 50% Equalized Valuation	\$ -	\$ -	\$ -	\$ -	\$ 21,190.00	\$ 15,000.00	\$ -	\$ 2,139.00	\$ 10,609.40	
Sandisfield 50% Enrollment	\$ -	\$ -	\$ -	\$ -	\$ 13,340.00	\$ 9,374.00	\$ -	\$ 1,287.00	\$ 6,436.91	
Sandisfield Total	\$ -	\$ -	\$ -	\$ -	\$ 34,530.00	\$ 24,374.00	\$ -	\$ 3,426.00	\$ 17,046.31	
Capital Expenditure Revenue Total	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 70,270.00	\$ -	\$ 10,000.00	\$ 50,000.00	

School Bond Revenue	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget				Comments
Otis Capital Assess.	\$ 59,730.00	\$ -	\$ -	\$ -	\$ -	\$ -				
Sandisfield Capital Assess.	\$ 26,598.00	\$ -	\$ -	\$ -	\$ -	\$ -				
Total Bond Assessment	\$ 86,328.00	\$ -	\$ -	\$ -	\$ -	\$ -				

School Bond Expenditures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Approved		Comments
School Bond Totals	\$ 86,328.13	\$ -	\$ -	\$ -	\$ -	\$ -				

Total Assessment	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Approved		Comments
Otis Assessment	\$ 2,543,897.00	\$ 2,421,150.00	\$ 2,389,710.00	\$ 2,352,330.00	\$ 1,988,757.00	\$ 2,218,272.00		\$ 2,301,992.00	\$ 2,385,518.98	3.63%
Sandisfield Assessment	\$ 1,434,959.00	\$ 1,443,802.43	\$ 1,553,966.00	\$ 1,652,728.00	\$ 1,453,014.00	\$ 1,484,340.00		\$ 1,547,079.00	\$ 1,580,296.26	2.15%

School Choice Revolving Fund Expenditures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Approved		Comments
Classroom Curriculum Supplies	\$ 5,000.00	\$ 5,000.00	\$ 21,558.37	\$ 36,458.30	\$ 16,485.91	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	
Foreign Language	\$ 2,000.00	\$ 1,800.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Gifted & Talented	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Materials	\$ 800.00	\$ -	\$ -	\$ 347.69	\$ 1,036.02	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	
Nature's Classroom (1/2 Cost)	\$ 2,900.00	\$ 5,787.00	\$ -	\$ -	\$ 1,250.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ -	
Payroll Expenses	\$ 55,975.00	\$ 55,000.00	\$ -	\$ -	\$ 191,250.00	\$ 164,000.00	\$ 164,000.00	\$ 135,000.00	\$ 100,000.00	
Professional Development	\$ 3,000.00	\$ 3,000.00	\$ 2,553.23	\$ -	\$ -	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ -	
SN Contracted Services	\$ -	\$ -	\$ 11,561.25	\$ -	\$ 32,000.00	\$ 37,000.00	\$ 37,000.00	\$ 37,000.00	\$ -	
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Paid from School Choice	\$ 69,675.00	\$ 70,587.00	\$ 35,672.85	\$ 36,805.99	\$ 252,126.57	\$ 236,000.00	\$ 236,000.00	\$ 207,000.00	\$ 100,000.00	

Annual Comparisons	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Approved		Comments
Teacher Salaries (Reg & SN)	\$ 805,582.28	\$ 872,812.54	\$ 748,747.88	\$ 898,519.28	\$ 1,008,844.09	\$ 1,054,657.00	\$ 1,086,999.69	\$ 1,139,549.00	\$ 1,212,905.00	genfund+schl ch+subs (higher sch ch applied in FY24)
								52.19%	34.99%	

Revolving Account Balances	FY2018 Actual Expenditures	FY2019 Actual Expenditures	Balance 6/30/2020	Balance 6/30/2021	Balance 6/30/2022	Balance 6/30/2023	Balance 6/30/2023	Balance 6/30/2024		Comments
Circuit Breaker	\$ -	\$ 45,208.00	\$ 50,424.00	\$ 27,230.00	\$ 9,721.00	\$ -	\$ -	?		
Pre-Kindergarten	\$ -	\$ 2,474.00	\$ 3,069.29	\$ 3,069.29	\$ 262.88	\$ -	\$ -	\$ -		
Regional Transportation	\$ 0	\$ 12,758.78	\$ 65,000.00	\$ 288,000.00	\$ 244,000.00	\$ -	\$ -	\$ -		
School Choice	\$ -	\$ 181,792.76	\$ 310,311.38	\$ 407,628.53	\$ 348,421.97	\$ -	\$ 335,905.47	\$ 236,327.47	\$ 242,377.47	Projected based on \$106,050 revenue from Cherry Sheet
Capital Stabilization	\$ -	\$ -	\$ 40,000.00	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	

Excess & Deficiency	FY2018 Actual Expenditures	FY2019 Actual Expenditures	Certified 11/2019	Certified 12/2020	Certified 11/2021	Certified 11/2022	\$ -	Certified 11/2023		Comments
Balance at Beginning of Fiscal Year		\$ 229,689.00	\$ 235,299.00	\$ 242,201.00	\$ 641,835.00	\$ 371,348.00		\$ 244,000.00	\$ 162,508.00	5% allowed, amount is estimated

Grant Projections Used in Budget	FY2018 Actual Expenditures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	\$ -			Comments
Title I	\$ -	\$ 23,193.00	\$ 28,000.00	\$ 25,000.00	\$ 27,000.00	\$ 27,000.00	\$ -	\$ 31,000.00	\$ 28,808.00	Used to offset Paraprofessionals
Small Rural Schools Achievement	\$ -	\$ 18,419.00	\$ 18,488.00	\$ 20,628.00	\$ 23,038.00	\$ 12,139.00	\$ -	\$ -	\$ -	Used to offset Summer School
Rural Grant									\$ 45,500.00	Est. 3-year average - Used to offset curriculum
SPED 240	\$ -	\$ 50,369.00	\$ 45,000.00	\$ 43,000.00	\$ 40,252.00	\$ 43,000.00	\$ -	\$ 58,000.00	\$ 60,419.00	Used to offset SN Paraprofessionals