



Instructions & Etiquette

- **This meeting is being recorded**
- **Documents (budget, assessment worksheet, & summary) have been uploaded in Chat window**
- **Please keep yourself muted (echos and background noises are loud)**
- **Open Chat and Participant windows (scroll to bottom of zoom window)**
- **To ask a question:**
 - **use the raise hand feature in the participant window**
 - **(I will unmute you to speak)**
 - **use the chat feature to post your question**
- **Please be patient as this is a relatively new format for us**
- **The discussion will be limited to the FY21 Budget**



Farmington River RSD

FY21 Budget

July 1, 2020
through
June 30, 2021





FY21 Budget Themes

- **Expenses- Level Service**
- **Revenue Sources**
- **Assessment methods**
- **Enrollment shift between towns = 28 students**
- **Required Local Contribution**
- **Assessments**





Staffing Levels



Classroom Teachers	9.5
Special Needs Teachers	2
Adjustment Counselor	1
Specials Teachers	1.6
Administration	6
Paraprofessionals (additional 1 to 1)	10.5 (4 = 1 to 1)
Support (Custodial & School Lunch)	6



Compensation

- No additional Staff in FY21
- All staff salaries line reflect a 2% increase to FY20 levels per contract
- There are 7 teachers with column movement increases resulting from completed coursework
- Paraprofessional & SN Paraprofessional Compensation – A portion of these expenses are being paid with state and federal grant funds
- IPLE (Inclusive Preschool Learning Environments) grant funding has ended. We received \$30,000 in FY20 which now falls on the general fund budget
- Total Salaries make up 37.13% of the general fund budget



Health Insurance - Active Employees

Health Insurance reflects a 2.72% increase

- Participation ratios used are as follows:
 - PPO Blue Care Elect – 31% Employee, 69% District
 - HMO Blue – 21% Employee; 79% District
- Total expense of \$445,141.65
- Active Employee health insurance expense makes up 9.02% of the general fund budget



Health Insurance - Retired Employees

Health Insurance reflects a 2% increase

- Total expense of \$170,957.96
- Retired Employee health insurance expense makes up 3.46% of the general fund budget



Tuitions

- 4% increase on middle and high school tuitions for Lee for both regular and special education
- 4% increase on middle and high school tuitions for Berkshire Hills for both regular and special education, reflects increase in contract
- SN Non-Public Out-of-District Placements reflects a \$71,435 increase due to two additional students entering programs. The available Circuit Breaker funds used to offset these costs is approximately \$26,877.00
- SN Public Out-of-District Placements reflects a \$15,000 decrease due to a student entering a lower cost program.



Tuitions - continued

- Our total tuition expense for FY21, based on our current population for our Middle and High School Students, School Choice Students and Special Education placements is \$1,387,730.66
- Total tuition expenses make up 28.11% of the general fund budget



Transportation



- Bus contract reflects an 8% increase with one route decrease (flat) – new contract for FY21
- Special Needs transportation increased by \$14,300 due to a new student placement
- Transportation expenses make up 9.72% of the general fund budget



School Lunch

Expenses

Salaries	\$62,300
Food	\$37,000
Supplies	\$5,000
Total	\$104,300

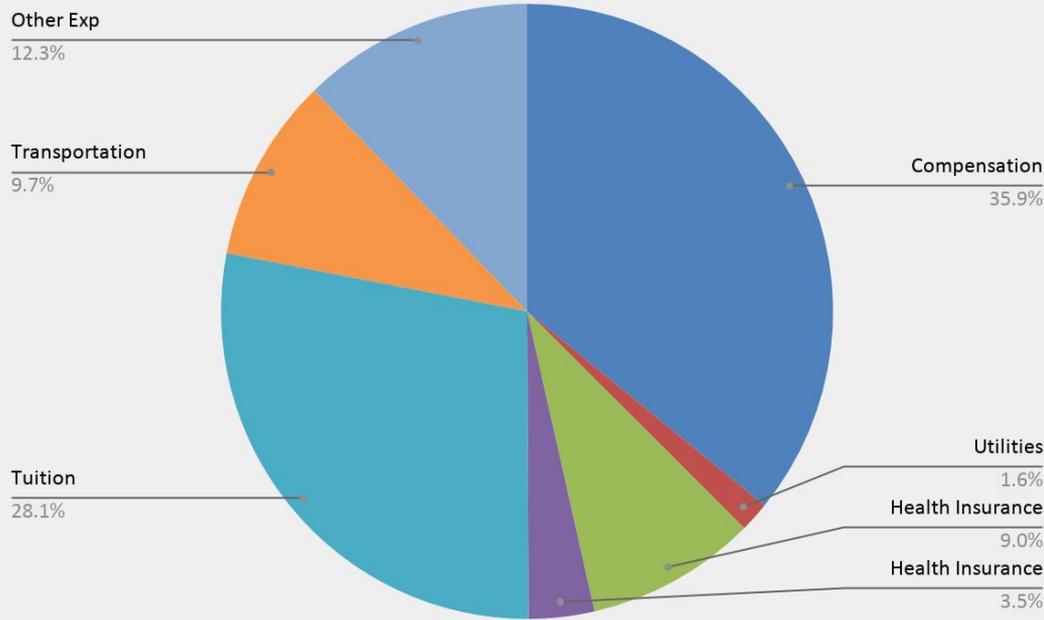
Revenues

Fed Reimbursement	\$35,000
State Reimbursement	\$800
Local Receipts	\$24,500
Subsidy to General Fund	\$44,000
Total	\$104,300





Expense Summary



Compensation	35.87%
Utilities	1.57%
Health Ins Active	9.02%
Health Ins Retired	3.46%
Tuition	28.11%
Transportation	9.72%
Total	87.75%
Remaining	12.25%



Revenue

Our Excess & Deficiency Fund has been certified at \$227,070. \$45,000 of E&D funds have been used to offset the assessments in FY21

- Chapter 70 reflects a \$6,240 increase
- Transportation Aid reflects an increase of \$38,268
- The operating ratios have been recalculated and reflect a shift towards Sandisfield due to increased enrollment
- The total assessment for Otis reflects a 0.72% increase, \$17,200. This includes a decrease of (\$41,896) to required local contribution
- The total assessment for Sandisfield reflects an 8.79% increase, \$136,548. This includes an increase of \$23,697 to required local contribution



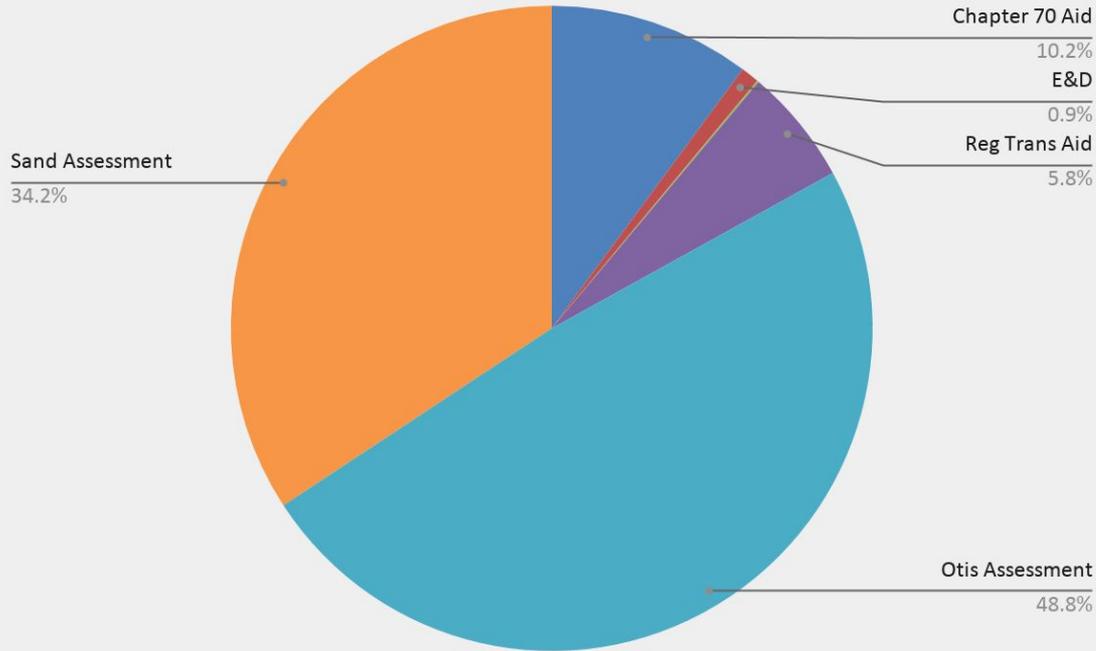
State Aid

FY21 Operating Budget	\$4,936,382
Chapter 70 Aid	\$501,190
Regional Transportation Aid	\$288,268
Total State Aid	\$789,458
State Aid Portion	15.99%





FY21 Revenue Sources



Chapter 70 Aid	\$501,190
E & D	\$45,000
Int & Fees	\$4,500
Reg Trans Aid	\$288,268
Otis Assessment	\$2,406,910
Sandisfield Assessment	\$1,690,514
Total	\$4,936,382



Determining Assessment Method

- Statutory method is default
- Created in Ed Reform Act of 1993
- Have always used Statutory
- School Comm must vote each year to use alternative method
- Alternative requires unanimous approval from towns

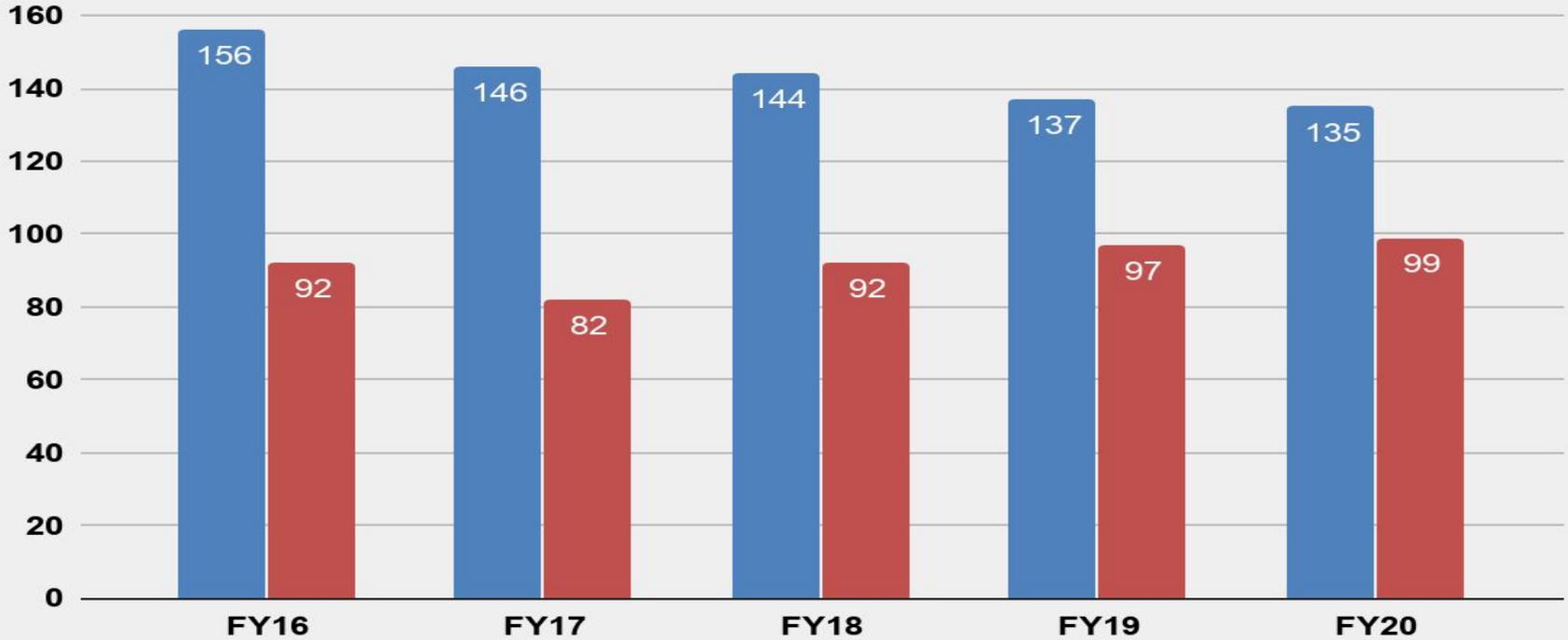




Enrollment

**Otis is Decreasing
&
Sandisfield is Increasing**

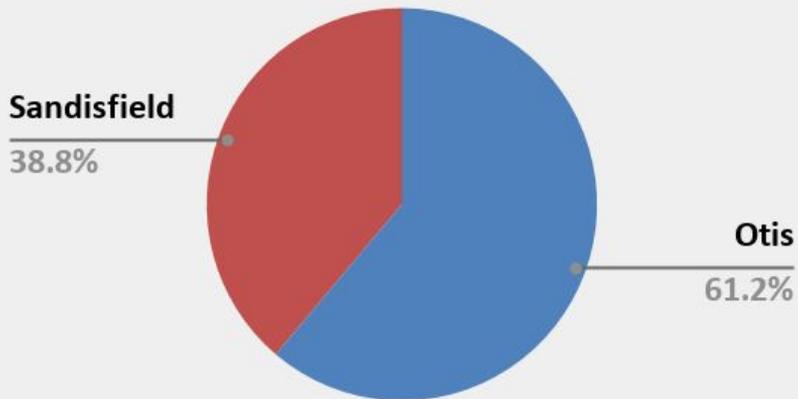
■ Otis ■ Sandisfield



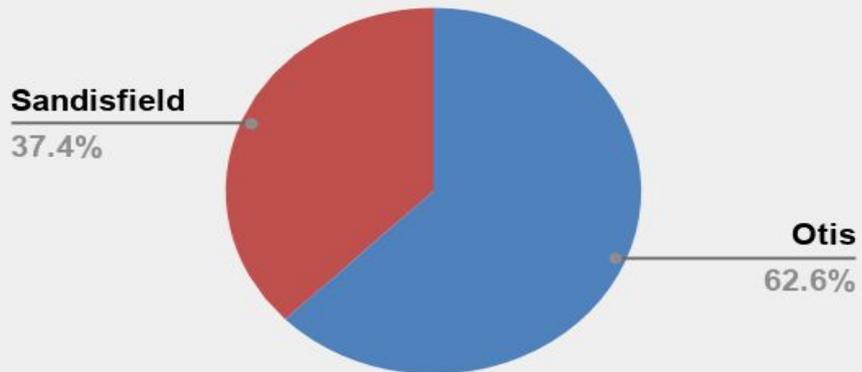


Percentages

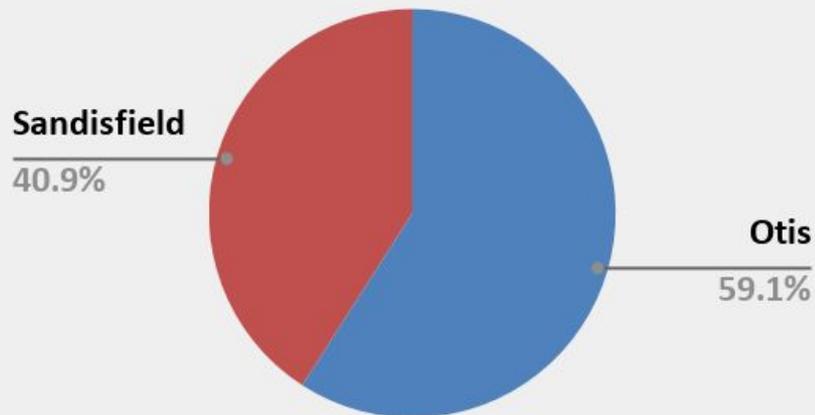
FY20 Enrollment



FY19 Enrollment



FY21 Enrollment





Minimum Local Contribution Trends

Lowest in five years



Highest in five years



Determined by the State and based on local property values, resident income, & number of students



FY21 Assessment

Based on enrollment percentages
 Otis 59.09% Sandisfield 40.91%

	FY20	FY21
Step 1 - Operating Budget		
Total Budgeted Expenditures	\$4,705,985.95	\$4,936,382.45
Less Transportation Budget	\$474,677.74	\$479,999.08
Adjusted Operating Budget	\$4,231,308.20	\$4,456,383.37
Step 2		
Chapter 70	\$492,810.00	\$501,190.00
E&D Utilization	\$15,000.00	\$45,000.00
Bank Interest	\$2,500.00	\$2,500.00
Local Fees	\$2,000.00	\$2,000.00
Total Anticipated Revenues	\$512,310.00	\$550,690.00
Amount to be Assessed	\$3,718,998.20	\$3,905,693.37
Step 3 - Required Local Contribution		
1a Otis	\$1,141,809.00	\$1,099,913.00
1b Sandisfield	\$761,973.00	\$785,670.00
Total	\$1,903,782.00	\$1,885,583.00
Balanced to be Assessed	\$1,815,216.20	\$2,020,110.37

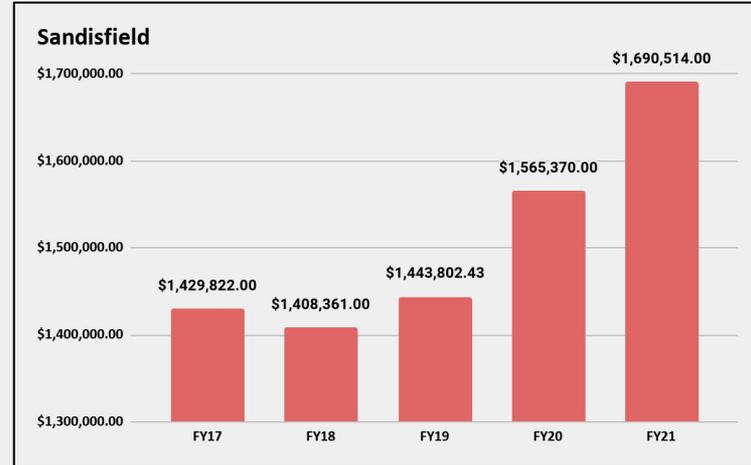
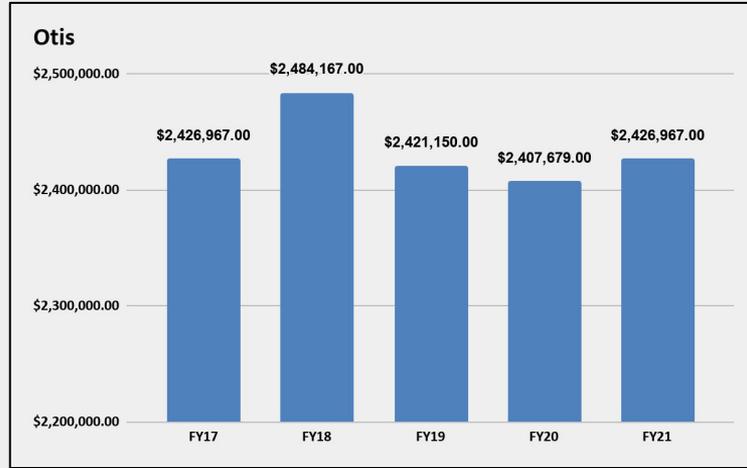
	FY20	FY21
Balanced to be Assessed	\$1,815,216.20	\$2,020,110.37
Step 4 -		
2a Otis	\$1,110,454.61	\$1,193,701.58
2b Sandisfield	\$704,761.59	\$826,408.79
Total	\$1,815,216.20	\$2,020,110.37
Step 5 - Transportation		
Regular Transportation	\$393,477.74	\$386,199.08
SN Transportation	\$81,200.00	\$93,800.00
Total Transportation Budget	\$474,677.74	\$479,999.08
Regional Transportation Aid	\$(250,000.00)	\$(288,268.00)
Transp to be Assessed	\$224,677.74	
\$191,731.08		
Step 6 -		
3a Otis	\$137,446.13	\$113,295.64
3b Sandisfield	\$87,231.62	\$78,435.44
	\$224,677.74	\$191,731.08
Step 7 - Total Operating & Transportation Assessment		
Otis (1a+2a+3a)	\$2,389,710.00	\$2,406,910.00
Sandisfield (1b+2b+3b)	\$1,553,966.00	\$1,690,514.00



Assessment History

	Otis	Sandisfield
FY17	3.81%	4.07%
FY18	2.36%	1.05%
FY19	-2.54%	2.52%
FY20	-0.54%	8.42%
FY21	0.72%	8.79%

Both graphs
use a scale of
\$300,000





FY18 Berkshire County Education Expenditures

Key

40% - 49% - 11

60%-69% -2

Under 40% - 5

50%-59% - 9

Over 70% - 2

Municipality	Education	Total Exp	Ed / Total	Municipality	Education	Total Exp	Ed / Total	Municipality	Education	Total Exp	Ed / Total
Adams	6,662,672	15,558,379	42.57%	Lanesborough	6,102,795	11,581,336	52.70%	Richmond	3,188,504	5,922,078	53.84%
Alford	395,316	1,609,964	24.55%	Lee	8,675,070	19,268,424	45.02%	Sandisfield	1,436,259	3,330,573	43.12%
Becket	2,375,245	5,820,299	40.81%	Lenox	8,572,055	20,462,391	41.89%	Sheffield	6,616,565	9,937,352	66.58%
Cheshire	3,140,670	5,577,629	56.31%	Monterey	1,592,112	4,214,328	37.78%	Stockbridge	3,070,805	9,598,596	31.99%
Clarksburg	2,805,729	4,653,084	60.30%	Mt Washington	83,841	799,688	10.48%	Tyringham	254,656	1,504,252	16.93%
Dalton	8,656,510	14,972,286	57.82%	New Ashford	460,418	654,218	70.38%	Washington	720,504	1,666,654	43.23%
Florida	1,523,073	3,273,524	46.53%	N Adams	18,251,569	43,434,663	42.02%	W Stockbridge	2,869,223	5,005,491	57.32%
GB	15,329,397	25,626,038	59.82%	Otis	2,549,697	6,113,406	41.71%	Williamstown	11,618,135	21,744,752	53.43%
Hancock	1,198,093	1,622,411	73.85%	Peru	1,033,558	2,095,113	49.33%	Windsor	1,000,191	1,878,040	53.26%
Hinsdale	2,714,330	4,957,455	54.75%	Pittsfield	60,124,122	149,524,772	40.21%	Berk County	182,981,114	402,412,196	45.47%



Farmington River RSD

Questions?

