

Farmington River Regional School District

School Committee Meeting

Agenda #427

Farmington River Elementary School Library
Monday, February 6th, 2023
7:00 PM

Masks Optional

*Call in number to listen only, community participation requires being in person.
Phone number: 605-313-5711 Access code - 7622376*

Members Present: Alex Bowman, Deb Fogel, Roger Kohler, Carol Lombardo, Phil Magovern, Carl Nett, Arlene Tolopko (via Zoom)

Also Present: Eric Jesner, Robert Putnam, Caroline Stamm

Meeting was recorded for the Berkshire Eagle with the School Committee's permission.

- I. **Call to Order:** The meeting was called to order at 7:00 PM by Carol Lombardo.
 - A. **Roll Call:** Alex Bowman, Deb Fogel, Roger Kohler, Carol Lombardo, Phil Magovern, Carl Nett, Arlene Tolopko
- II. **Welcome New School Committee Member: Alex Bowman**
- III. **Public Comment:**
 - A. Steve Seddon approached the board to ask about the Excess and Deficiency Fund.
 1. In previous years, everything in excess of 5% was returned to the town, and he is asking if that will happen again this year.
 2. Eric Jesner was planning to address this in his Financial Report.
 - B. Denise Hardy, a resident of Otis, approached the board to ask about subcommittees.
 1. She would like to know what subcommittees we already have, particularly the Policy Subcommittee, and the Regional Agreement Amendment Subcommittee.
- IV. **Acceptance of Minutes #426 from January 9th, 2022:**
 - A. There were a few minor adjustments needed to the drafted notes that were sent to committee members, which were noted and will be corrected before they are posted.
 - B. Deb Fogel motioned to accept the minutes with the adjustments.
 - C. Arlene Tolopko seconded the motion.
 - D. **Vote:** Deb Fogel, Roger Kohler, Carol Lombardo, Phil Magovern, Carl Nett, and Arlene Tolopko were in favor. Alex Bowman abstained from the vote. There were no objections and the motion passed to accept the minutes.
- V. **Appointment of a Vice Chair:**

The school committee will vote to appoint a Vice Chair.

 - A. Deb Fogel nominated Arlene Tolopko. Arlene accepted the nomination.
 - B. Carl Nett nominated Roger Kohler. Roger accepted the nomination.
 - C. The vote was 2-3 in favor of Roger Kohler as the new Vice Chair:
 1. Deb Fogel & Carol Lombardo voted for Arlene Tolopko.
 2. Alex Bowman, Phil Magovern, and Carl Nett voted for Roger Kohler.
 - D. Roger Kohler has been elected as the Vice Chair.

VI. Superintendent's Report:

School Council Meeting / Special Education Parent Advisory Committee Meeting

- A. The School Council met in the last few weeks and now have a page on the website with the agenda and minutes from their previous meetings.
 - 1. The minutes from the last school council meeting are waiting for final approval and then will be posted on the website.
- B. Special Education Parent Advisory Committee (SEPAC) also met and will soon have their own page on the website with agendas and minutes for meetings.
 - 1. Thank you to Mike Saporito and Denise Hardy for getting the SEPAC up and running.

VII. Decreasing Enrollment:

The Committee will review the 1994-2022 PreK-6 enrollment data for FRRSD and all abutting districts in the context of Berkshire Regional Planning 2020 Enrollment report and the Berk23 2021 k12 Enrollment Report.

- A. Robert Putnam presented his research regarding the PK-6th Enrollment Data from 1994-2022 for FRRES as well as surrounding school districts. Highlights include:
 - 1. In 1994, there was a high of 217 students, and in 2020 there was a low of 105 students enrolled at FRRES, and back to 116 in 2022 (currently we are at 124).
 - 2. He wanted to highlight the context surrounding enrollment:
 - a) The Berkshire County Regional Planning Commission and Berk12 Report noted the overall Berkshire County population since 2000 has been declining, with enrollment declining 22.1% across the county since 2000.
 - b) While some population groups have been increasing, the most important population in terms of enrollment is people 20-40 years old - which has been declining significantly.
 - c) The Planning Commission also did a report in 2018 and 2020 that confirmed their projections across Berkshire County that the enrollment will be down another 21% by 2030.
 - d) When looking at the enrollment for neighboring districts (Lee, BHRSD, SBRSD, CBRSD, etc), they also have declining enrollment.
 - 3. Since the District cannot rely on residents to increase enrollment moving forward, they will need to rely on School Choice and students sending to Private Schools/ Homeschooling as the best opportunity for increasing enrollment.
 - a) Rob intends to survey families who are not currently attending in-district schools to find out how their choices are made and what might entice them to change their enrollment decision.
 - b) Rob notes that there is some difficulty in finding the actual number of students that are private-schooled and home-schooled in each town.
 - 4. Other places like BART and Richmond may not be declining enrollment the same way as others may come down to the socioeconomic status of the area.
- B. Alex Boman asked Rob why students choice into FRRES:
 - 1. In the past, Rob has investigated and concluded that the prevalent reason would be due to proximity to the parents' workplace or child-care/family.
- C. Next Steps: Rob will reach out to families that opt for school choice to find out why they choose to choice-into FRRES or choice-out-of FRRES.

VIII. State Financial Benchmarks:

The committee will review the FY21 In-District Expenditures Per Pupil for FRES and comparable schools and districts.

- A. Robert Putnam presented a report on the FRRSD In-District expenditures/cost per pupil. He consulted with Rob Hanna and Rob O'Donnell from the DESE School Finance Department to analyze why the expenditures are higher for FRRSD than neighboring/comparable districts across the commonwealth. Highlights include:
 - 1. Cost-per-pupil is high due to its unique situation: it is not part of a 7-12 high school nor is it part of a supervisory union (all school districts can be either municipal, regional, or supervisory union, but FRRSSD is PK-6th only).
 - 2. Typically in other districts, costs like the superintendent's salary, business/finance office, etc. are divided up among each school within the district, but for FRRES they are all considered in-district.
 - 3. He compared the few other districts in the Commonwealth that are in the similar situation (considered Regional Elementary Districts) - they are all either part of a supervisory union or part of a larger regional school district, OR are also part of a 7-12 regional high school.
 - 4. When taking out the in-district costs, the cost-per-pupil - while still high - is not as dire when compared to neighboring districts (though those districts are part of a regional school district and are not directly comparable).
 - 5. The report makes an argument that comparing the cost-per-pupil directly to other districts is not appropriate due to the unique nature of FRRSD.
- B. Carol Lombardo noted that in the past, the committee investigated incorporating themselves with other districts and determined that it would cost more.
- C. Rob Putnam and Mike Saporito are working with the town clerks to evaluate the census data and see who is coming down the pipeline of incoming students in Pre-K.
- D. A few committee members suggested that there is benefit to breaking down exactly what the costs are in order to compare to other districts, as well as the cost for elementary students compared to high school students.
 - 1. Eric Jesner noted that the issue in doing this is getting the same detailed analysis information from other districts to compare it to.

IX. Financial Report:

Warrants / Account Payable (AP) / Grade 6 and School Activity Account Bank Signers / Negotiation Plan of BHRSD Tuition Agreement / Draft Budget with estimated Chapter 70 and estimated Minimum Local Contribution (MLC)

- A. Warrants:
 - 1. Eric Jesner presented remaining warrants that need signatures from before we switched how warrants are processed. He has the last two months of warrants ready for anyone to view.
- B. Account Payable (AP) Procedures:
 - 1. Based on the previous request from Carl, Eric outlined what the Account Payable Procedure/Process is.
 - 2. Even though everything that is ordered/delivered has already gone through the aforementioned process and must go through Eric, Carl would like to see a more formalized verification that everything on the warrants is correct.
 - 3. Moving forward, Eric will be adding his signature to the warrants to verify that everything is correct before the school committee signs off on it.

C. Grade 6 and School Activity Account Bank Signers:

1. Currently, Tom Nandoly, and Teresa DellaGiustina are on the list of individuals approved to sign checks, and in order to change this, the Committee needs to vote to remove those names and approve adding Laurie Flower to the list.
2. Vote to Amend the List of Account Bank Signers:
 - a) Carl Nett made a motion to remove Tom Nandoly and Teresa DellaGiustina from the list of individuals approved to sign for the aforementioned accounts and add Laurie Flower to the list.
 - b) Phil Magovern and Deb Fogel seconded the motion.
 - c) Vote: Alex Bowman, Deb Fogel, Roger Kohler, Carol Lombardo, Phil Magovern, Carl Nett, Arlene Tolopko were in favor. There were no objections.
 - d) The motion passed to remove Tom Nandoly and Teresa DellaGiustina from the Grade 6 and School Activity Accounts and to add Laurie Flower as a designated signer for the Grade 6 and School Activity Accounts.

D. Negotiation Plan of BHRSD Tuition Agreement

1. Eric reminded everyone that the BHRSD Agreement ends this year so the School Committee needs to reach out to them to begin the negotiation process.
2. In the past there were discussions on dropping from 2 tuition contracts (Lee & BHRSD) down to just one school - it was not received well from a lot of parents.
 - a) If we dropped down to just one tuition agreement and school choice for the other, we are at the discretion of the school for how many students they will accept. We are relying on that for our special education students.

E. Draft Budget with estimated Chapter 70 and estimated Minimum Local Contribution (MLC)

1. Eric reviewed the draft budget - copies were handed out to those in-person and it was presented digitally for those who were on Zoom.
2. Eric noted that he added the FY23 Projected to show where he anticipates we will end up at the end of this year. He also pointed out what budget lines changed/remained the same from last month's draft budget presentation.
3. Vocational Schools Students - they are still required to go through the Superintendent's office if a student would like to attend.
 - a) Carl inquired about setting up a tuition agreement with a vocational school, however since the tuition rates are set by the state, this would only save money on transportation costs and wouldn't affect tuition.

F. Process for Returning Excess & Deficiency (E&D) Funds:

1. Sit down with the town managers of each town and ask them if they would like to carry over the E&D Fund into the FY24 budget. If either town says no, then the money has to go back to the towns.

X. Receipt of Sandisfield Withdrawal Amendment:

The School Committee will make a determination of next steps.

- A. The School Committee acknowledges that they have received the Sandisfield Withdrawal Amendment (in reference to Section 9 of the Regional Agreement).
- B. The School Committee will need to act on the Amendment and continue to act on it until the time that the town of Sandisfield rescinds the vote.
- C. In order to address the amendment, the Committee's next steps will be to form an organization/group to address it (hence the formation of the RAAC).

XI. Formation of Regional Agreement Amendment Committee (RAAC):

The School Committee will make a determination on the formation of a RAAC and determine a funding mechanism if necessary.

- A. The RAAC will be composed of the following 8 individuals: 1 committee member from each town, 3 town officials from each town (appointed by the town)
- B. Jonathan Sylbert, the Sandisfield town manager, wanted to make a clarification that Sandisfield is not applying to withdraw from the district, but rather to add a withdrawal clause to the agreement and to modernize the agreement that Sandisfield has.
- C. In order to update one amendment/policy, the entire agreement must be reviewed and updated in order for DESE to approve it, hence the additional costs for legal review.
- D. Vote to form the Regional Agreement Amendment Committee (RAAC):
 - 1. Carl Nett motioned to form the RAAC. Phil Magovern seconded the motion.
 - 2. Vote: Alex Bowman, Deb Fogel, Roger Kohler, Carol Lombardo, Phil Magovern, Carl Nett, Arlene Tolopko were in favor. There were no objections and the motion passed and the RAAC was formed.
- E. Next steps: each town will be notified that the School Committee has formed a RACC and listing what the committee needs from them.

XII. Other items for discussion not reasonably anticipated by the Chair 48 hours before the meeting:

- A. Special Hearing for the Budget: The School Committee will need to vote to approve the budget before it is submitted to the public at the Special Hearing.
 - 1. Eric is waiting to hear back for the budget numbers from the state (anticipates having them in around March 1st) hence the delay in finalizing the budget for approval.

XIII. Agenda Items for March 6th, 2023 School Committee Meeting:

- A. Since the focus is on the budget, there are no new items to add to the agenda.

XIV. Executive Session:

To discuss strategy with respect to collective bargaining or litigation if an open meeting may have detrimental effects on the bargaining or litigation position of the public body and the chair so declares.

- A. Carl Nett made the motion to exit into executive session at 9:24 PM.
- B. Roger Kohler seconded the motion.
- C. Vote - Roll Call: Alex Bowman, Deb Fogel, Roger Kohler, Carol Lombardo, Phil Magovern, Carl Nett, Arlene Tolopko.

XV. Motion to Adjourn:

- A. Deb Fogel made a motion to adjourn the meeting at 10:30 PM.
- B. Carl Nett seconded the motion.
- C. Vote - Roll Call: Deb Fogel, Roger Kohler, Carol Lombardo, Phil Magovern, Carl Nett, and Arlene Tolopko.

Respectfully submitted,
Caroline Stamm

FARMINGTON RIVER ELEMENTARY SCHOOL ENROLLMENT 1994-2022

Farmington River Elementary School enrollment has gone from a high of 217 PreK-6 to a low of 105 PreK-6 students in 2020. These data points are based on Department of Elementary and Secondary Education (DESE) records available for 1994-2022. This decline is concerning but it must be considered in the context of population and enrollment trends in Berkshire County. It is also important to understand the enrollment trends in neighboring districts because migration in and out of districts is most often dictated by proximity because state law, while allowing school choice, requires parents to provide transportation for choice students. The following paragraphs will review recent population and enrollment reports as a starting point for discussions about FRES enrollment.

The Berkshire Regional Planning Commission (BRPC) produced a report on [Berkshire County Public School Enrollment](#) in 2015. The report stated that the public schools in Berkshire County have been losing enrollment for at least the last 15 years, experiencing a 22.1% (or 4,522 students) decrease since 2000. The report found that declining enrollment was a part of a bigger trend of a declining population in Berkshire County. The county has been losing population for the last 40+ years and is projected to continue to lose population over the coming decades. The report highlighted the fact that population decline is not constant across all age cohorts and has been significantly higher in the young adult population. The report argued that school enrollment is impacted by the declining population of young adults: without young adults, the number of births in Berkshire County has gone down and will continue to go down unless more young adults reside in the county.

The BRPC followed up the 2015 report with a [2020 Berkshire County Public School Enrollment Projections](#). This report claimed that the 2015 projections were accurate based on a comparison of 2015 projections and 2020 data. The report predicted further declines in student enrollment across the county. The report stated, “overall, by 2030, Berkshire County is projected to have a K-12 Public School Enrollment of 11,651, which is 3,097 less than the 2020 enrollment, a (further) decline of 21%.

[Berk12](#) produced a report on enrollment in 2021. The [report](#), based on the BRPC reports and additional data from Massachusetts Association of Regional School Districts (MARS) and DESE, also noted population and enrollment declines and projected further declines. This report predicts that Richmond, Hancock, and BART will see increases over the coming years but that enrollment will increase in most other districts. It predicts that the southern districts will decrease by 27% from 2020-2030. This decline will also affect the number of students who might opt to exercise their school choice option.

Table 1 presents the 1994-2022 PreK-6 enrollment figures for FRES and abutting districts. The other district’s enrollment figures are presented because they provide context for our immediate neighbors and they are the districts which account for most of our school choice students, in or out. The table has been split to ensure readability over the 28 year span.

Table 1: 1994-2022 PreK-6 Enrollment for FRES and Abutting Districts

District	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
FRRSD	217	206	187	204	182	188	172	176	164	178	188	190	171	148	144
Lee	496	474	443	458	423	412	410	406	417	402	393	406	396	397	399
SBRSD	656	684	673	654	649	643	644	609	592	608	602	583	543	483	512
BHRSD	775	812	835	812	752	722	706	673	646	622	553	535	574	558	573
CBRS	1345	1360	1424	1418	1372	1332	1248	1234	1150	1109	1096	1086	1080	1068	1081

District	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
FRRSD	145	148	144	155	144	130	129	123	114	121	115	105	107	116
Lee	382	369	355	350	354	348	348	332	336	343	343	360	350	334
SBRSD	503	500	474	448	432	425	432	451	433	377	379	370	363	375
BHRSD	555	576	597	599	603	610	579	553	516	501	490	496	462	485
CBRSD	1071	1009	1000	940	942	892	883	789	792	817	798	797	750	781

When one calculates the percentage of decline in enrollment from each district's highest enrollment to 2022, we see that FRES has seen a 46.54% decline in enrollment, Lee a 32.66% decline, SBRSD a 45.18% decline, BHRSD a 41.92% decline, and CBRSD a 45.15% decline. These data are consistent with the reports cited above. Many schools have been closed in these communities and new building projects have been downsized in response to the declining population of school-aged children.

The FRRSD School Committee, the School Council, and the staff have all expressed interest in increasing the FRES enrollment in the face of declining. Preliminary census data supplied by the Town Clerks of Otis and Sandisfield appear to show a decrease in the residents born 2019-2021 which suggests that the school will not be able to count on residents to increase enrollment in the near future. This leaves residents opting for school choice, private schools, and home schooling as the school's best opportunity for increasing enrollment. The 2023 DESE school choice data show 27 K-6 students choosing to attend SBRSD (14), Lenox (5), Lee (3), BHRSD (5), and Gateway (1). The data show 18 students choosing into FRES including Southwick-Tolland (5), CBRSD (4), Gateway (4), Lee (1), SBRSD (2), and Westfield (1).

The administration intends to survey families that choose to attend schools other than FRES to determine changes that might entice families to choose FRES.

REPORT ON FRES IN-DISTRICT EXPENDITURES PER PUPIL

The topic of In-District Expenditures per Pupil has been an ongoing issue in budget discussions in the FRRSD. The fact that these expenditures are higher than In-District Expenditures per Pupil in neighboring districts has been a cause for concern. This report, prepared after consultation with Rob Hanna, Director of School Finance, and Rob O'Donnell, Senior Fiscal Analysts on the DESE School Finance team, will explain why these expenditures are significantly higher than neighboring elementary schools and similarly configured elementary schools across the Commonwealth.

The [Finance tab on the DESE FRRSD Profile](#) page shows that FRES In-District Expenditures for FRES have ranged from \$29,253 in FY20 to \$31,057 in FY21. Figure 1 shows the financial data for FY20 and FY21.

Figure 1: DESE FRRSD Profile: Finance Tab

Year	In-District Expenditures	Total In-district FTEs	In-District Expenditures per Pupil	Total Expenditures	Total Pupil FTEs	Total Expenditures per Pupil
2021	\$3,525,009.36	113.5	\$31,057.35	\$4,658,721.36	242.2	\$19,235.02
2020	\$3,334,862.16	114.0	\$29,253.18	\$4,601,153.05	255.2	\$18,029.60

The Finance Tab is only available on District Profile pages; it is not available on School Profile pages. In order to determine In-District Expenditures for schools that are not simultaneously designated as a district, the DESE has provided a variety of tools. The [DESE Administration and Finance](#) page offers a downloadable EXCEL file for school comparisons. Using this tool one can determine the Expenditures Per Pupil for any school in the Commonwealth. For example, and for purposes of comparison, the FY21 Expenditures Per Pupil for neighboring elementary schools were as follows: Muddy Brook \$25,551, Lee Elementary \$22,126, Undermountain \$26,686, New Marlborough \$22,675, Becket Washington \$21,213.

DESE also offers the [Resource Allocation and District Action Reports \(RADAR\)](#) tool which facilitates comparisons with what are designated, "Peer" schools. The Office of Planning and Research, the DESE department that oversees RADAR, explained that RADAR can generate two separate lists of districts that can be used to make comparisons. One is based on similar demographics such as grade span, total enrollment, and the percentages of economically disadvantaged, students with disabilities, and high needs students while the other list is based on districts with similar wealth, and that takes into account grade span, total enrollment, equalized property value, and median household income. DESE also offers the [District Analysis and Review Tools \(DARTs\)](#) tool.

All of the available reports show that FRES In-District Expenditures are higher than neighbors and higher than most peers, but the FY21 amount of \$31,204 is misleading. According to Rob Hanna the \$31,204 expenditure per pupil that appears in [FRRSD District Profile](#) and the [FY21 Preliminary Per Pupil Expenditures by School](#) is a function of the unique organization of the FRRSD. The FRRSD is unique among Regional Elementary Districts in that it is not a member of a 7-12 Regional High School nor is it a member of a Supervisory Union. Costs that are divided within districts or between regional partners- superintendent salary, Curriculum Director salary, Business and Finance cost - are assigned to In-District Expenditures in the FRRSD. Furthermore 7-12 transportation is also assigned to In-District expenditures.

To review, the Financial Tab is only available for Districts and data on Functional Categories is only available at the district level. To illustrate the difference between FRRSD Expenditure Per Pupil reporting and the

reporting of other districts, the following table compares FRRSD to the other Regional Elementary School Districts. It is important to note that the comparison Regional Elementary Districts listed below are also a part of a 7-12 regional high school; FRRSD alone is not a member of a regional high school or a supervisory union. This explains the disparity in the Out-of-District numbers in that the other districts send their 7-12 to a regional high school to which they are members while FRRSD only has tuition agreements and therefore categorizes the students as Out-of-District. The next noticeable disparity is the spending in the superintendent category; FRRSD records the whole cost while the other districts share the cost between other members involved in the region. The same can be said to the Business and Finance category and the Curriculum Director category. Transportation provides another glaring disparity because FRRSD records the cost of transporting 7-12 students to Lee and MMRHS. I presume the other elementary districts' transportation costs are much lower than their 7-12 students are transported as a part of the 7-12 regional agreement.

Another interesting point is the delta between In-District Expenditures Per Pupil and Total Expenditures Per Pupil. FRRSD, Truro, and Erving are outstanding among the 398 districts in Massachusetts in that the delta between In-District Expenditures Per Pupil and Total Expenditures Per Pupil is above \$10,000. The delta is below \$1,000 in the vast majority of districts. This is another indicator that the In-District Per Pupil is misleading.

Table 1: Selected Comparisons Between Regional Elementary School Districts

	FRRSD PreK-6	Hawlemont PreK-6	Chesterfield/Goshen PreK-6	New Salem/Wendell PreK-6
In-district FTE	113.5	119.8	113.1	130.8
Out-of-District FTE	128.7	26	13.3	10.9
Total FTE Students	242.2	145.8	126.4	141.7
1210 Superintendent	\$66,099	\$25,243	36,381	53,360
In-District Expenditures per Pupil	\$31,057.35	\$18,675.73	\$19,915.95	\$21,117.61
Total Expenditures per Pupil	\$19,235.02	\$17,178.28	\$18,484.12	\$20,072.60
1410 Business and Finance	\$108,037	\$51,479	\$43,438	—
2110 Curriculum Director	\$105,904	\$23,716	\$27,254	\$42,874
3300 Transportation Services	\$309,440	\$96,971	\$129,945	—

Rob Hannah from the DESE Finance department reviewed the following tables with us and concurred that another way to understand FRRSD Expenditures Per Pupil in regard to other elementary schools is to remove district-level administrative costs.

This Table 2 is based on data taken from the [FY21 per pupil expenditures by school](#). Table 2 compares the FY21 expenditures per pupil of selected comparable elementary school-level spending only; the district level spending has been subtracted. This chart shows that, while FRES expenditures per pupil are higher than all but one of the selected schools, the delta is smaller than would be shown on the DESE Profile Finance page or in the FY21 per pupil expenditures by school.i

Table 2: Comparison of Expenditures Per Pupil of Selected School Subtracting District Expenditures

	Total A + B + C	District											School Level						School Level Total	Difference
		Admin	Pupil Services	Ops & Maint	Benefits & Fixed Costs	Instr'l Leaders	Teachers	Other Teaching Services	PD	Instr'l Materials	Guidance & Psych	Instr'l Leaders	Teachers	Other Teaching Services	PD	Instr'l Materials	Guidance & Psych			
		FRES	\$ 31,204	\$ 1,921	\$ 3,967	\$ 2,492	\$ 6,731	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,550	\$ 6,408	\$ 3,744	\$ 738	\$ 1,695		
Muddy Brook	\$ 25,551	\$ 993	\$ 2,351	\$ 2,157	\$ 5,182	\$ 298	\$ 183	\$ 225	\$ 246	\$ 314	\$ 106	\$ 1,049	\$ 8,593	\$ 2,827	\$ 3	\$ 481	\$ 543	\$ 13,497	\$ (2,597)	
New Marlborough	\$ 22,675	\$ 1,120	\$ 3,734	\$ 2,914	\$ 5,634	\$ 355	\$ 55	\$ 403	\$ 69	\$ 137	\$ 186	\$ 1,184	\$ 4,959	\$ 1,674	\$ 51	\$ 191	\$ 9	\$ 8,069	\$ (8,025)	
Undermountain	\$ 26,686	\$ 1,120	\$ 3,734	\$ 2,914	\$ 5,634	\$ 355	\$ 55	\$ 403	\$ 69	\$ 137	\$ 186	\$ 1,081	\$ 8,751	\$ 1,756	\$ 45	\$ 150	\$ 297	\$ 12,080	\$ (4,014)	
Emma L Miller (Sa	\$25,420	\$ 1,502	\$ 1,777	\$ 3,210	\$ 4,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,923	\$ 7,962	\$ 2,166	\$ 23	\$ 1,052	\$ 356	\$ 14,482	\$ (1,612)	
Rowe	\$28,842	\$ 1,599	\$ 2,249	\$ 2,391	\$ 8,146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,687	\$ 6,538	\$ 3,694	\$ 29	\$ 1,133	\$ 376	\$ 14,457	\$ (1,637)	
RH Conwell	\$17,069	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,775	\$ 5,306	\$ 2,271	\$ 16	\$ 427	\$ 274	\$ 11,069	\$ (5,025)	
Colrain Central	\$31,395	\$ 1,112	\$ 2,817	\$ 1,962	\$ 5,716	\$ 362	\$ 124	\$ 285	\$ 46	\$ 388	\$ 3	\$ 1,765	\$ 11,141	\$ 4,391	\$ 102	\$ 574	\$ 608	\$ 18,581	\$ 2,487	
Becket Washingto	\$21,212	\$ 756	\$ 1,892	\$ 1,307	\$ 3,806	\$ 358	\$ 82	\$ 368	\$ 44	\$ 185	\$ 186	\$ 771	\$ 7,702	\$ 1,566	\$ 4	\$ 1,753	\$ 433	\$ 12,229	\$ (3,865)	
New Hingham	\$23,721	\$ 1,077	\$ 2,354	\$ 2,614	\$ 2,486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,510	\$ 9,239	\$ 1,448	\$ 109	\$ 2,136	\$ 748	\$ 15,190	\$ (904)	
Chester	\$21,270	\$ 964	\$ 2,238	\$ 1,749	\$ 4,019	\$ 516	\$ 86	\$ -	\$ 20	\$ 520	\$ -	\$ 1,366	\$ 5,919	\$ 2,726	\$ 7	\$ 268	\$ 872	\$ 11,158	\$ (4,936)	
Wales	\$17,710	\$ 629	\$ 1,740	\$ 1,743	\$ 3,908	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,113	\$ 6,261	\$ 1,603	\$ 26	\$ 253	\$ 435	\$ 9,691	\$ (6,403)	
Northfield	\$20,594	\$ 1,066	\$ 2,953	\$ 1,630	\$ 4,905	\$ 438	\$ -	\$ 524	\$ 36	\$ 113	\$ 169	\$ 761	\$ 5,658	\$ 1,650	\$ -	\$ 255	\$ 435	\$ 8,759	\$ (7,335)	
Lawrence W Ringf	\$17,789	\$ 605	\$ 1,334	\$ 1,175	\$ 3,006	\$ 438	\$ 809	\$ 744	\$ 32	\$ 434	\$ 267	\$ 746	\$ 6,735	\$ 898	\$ -	\$ 443	\$ 424	\$ 8,946	\$ (7,148)	

It should be noted that all of the selected elementary schools are either members of a Regional District (Muddy Brook, New Marlborough, Undermountain, Becket Washington, Chester , Colrain, Northfield, Hawlemont), a Supervisory Union (Emma Miller, Rowe, Wales, New Hingham), or a Municipal (Pingee). Farmington River Regional Elementary which is stand-alone.

In-District Expenditures Per Pupil of FRES are higher than comparable schools using the DESE data sources and tools or using the method, presented here, of subtracting district expenditures. An important difference between the two methods is in the size of the delta they produce. When district level expenditures are removed, the school level expenditures per pupil delta is reduced from a maximum of \$14,000 to a maximum of \$8,000 and FRES In-District Expenditures Per Pupil are closer to those of our neighbors.

This report argues that FRES In-District Expenditures Per Pupil data is misleading because of the differences in the organizational structure of FRES described above. Rob O'Donnell and Rob Hana did not provide a recommendation for the best way to make comparisons. This report concludes that direct per pupil comparisons between schools are difficult to make and that Total Expenditures Per Pupil provides a more appropriate point of comparison.

ACCOUNTS PAYABLE PROCEDURES

1. Staff member complete requisition forms to request items for purchase. The staff member responsible for the budget expense line of the item must sign the requisition form before purchase.
2. The business office assistant processes all requisition forms and places orders.
3. The business office assistant receives all orders except for food service orders.
4. The business office assistant or kitchen staff check in order against packing slips or invoices, whichever is received with the order.
5. The business Office Assistant opens invoices from the mail. The business office assistant addresses discrepancies with the vendor to reduce invoices or process credit memos. Packing slips are checked against invoices to assure accuracy. All related documents, packing slips, purchase orders, etc., are attached to invoices.
6. The business office assistant passes completed invoices to business manager.
7. The business manager codes all invoices for disbursement to the appropriate account.
8. Business Office Assistant enters invoices into the VADAR accounting system for warrant preparation. Once invoices are entered, the warrant proof is reviewed by the Business Manager.
9. Business Office Assistant runs checks biweekly and places them in a folder for review and signature by the Treasurer.
10. Checks are released after the designated school committee member has signed warrants for their approval.
11. Warrants are presented to school committee members at the following school committee meeting for signatures.
12. Invoices, warrants, and supporting documents are filed in the Business Office.
13. All warrant totals are entered into a cash book spreadsheet by the Business Manager and reconciled with bank statements by the Treasurer.
14. Expenditure reports showing budget to actual with year-end projections are provided to School Committee members on a quarterly basis.

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Proposed	Comments
Schl Comm Advertising	\$ 1,708.00	\$ 3,221.90	\$ 8,476.70	\$ 5,000.00	\$ 6,000.00	\$ 5,000.00	Legal Notices/Position Ads
Schl Comm Expenses/Members	\$ 5,571.89	\$ 5,028.49	\$ 5,140.00	\$ 5,000.00	\$ 5,242.00	\$ 5,500.00	MASC Memberships
Schl Comm Treasurer Expense	\$ 3,420.50	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	Treasurer Compensation & Mileage
Schl Comm Audit Expenses	\$ 34,400.00	\$ 30,650.00	\$ 41,375.00	\$ 38,150.00	\$ 42,550.00	\$ 36,900.00	Financial & End-of-Year Report Audit, OPEB Audit, Consulting
Schl Comm Treasurer Supplies	\$ 95.70	\$ 1,295.23	\$ 170.60	\$ 1,000.00	\$ 1,300.00	\$ 1,000.00	Tax Forms/Checks/Office Supplies
Schl Comm Total	\$ 45,196.09	\$ 43,195.62	\$ 58,162.30	\$ 52,150.00	\$ 58,092.00	\$ 51,400.00	
Administration Salaries	\$ 64,534.12	\$ 60,923.81	\$ 60,385.40	\$ 59,708.00	\$ 64,000.00	\$ 66,118.00	Per Diem Supt.2 days/week & Assistant to Supt.(.2)
Supt. Membership	\$ 2,300.00	\$ 1,650.00	\$ 1,650.00	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	MASS/Local Supt. Assoc./MARS
Other Admin Memberships	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,200.00	\$ 1,000.00	
Postage	\$ 2,228.92	\$ 1,192.88	\$ 2,100.07	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	Postage
Office Expense	\$ 2,758.63	\$ 2,332.06	\$ 2,395.80	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	district cell phones
SN Admin Travel Expense	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	
Superintendent Total	\$ 71,821.67	\$ 66,098.75	\$ 67,531.27	\$ 65,908.00	\$ 72,400.00	\$ 74,318.00	
Business Office Salaries	\$ 90,550.69	\$ 107,692.00	\$ 110,306.80	\$ 113,114.00	\$ 118,114.00	\$ 129,512.00	Business Manager & Assistant (1.8 FTE)
Business Office Fees	\$ -	\$ 345.00	\$ 740.00	\$ 700.00	\$ 1,100.00	\$ 750.00	
Business Office Total	\$ 90,550.69	\$ 108,037.00	\$ 111,046.80	\$ 113,814.00	\$ 119,214.00	\$ 130,262.00	
Schl Comm Legal Services	\$ 884.00	\$ 648.00	\$ 752.50	\$ 500.00	\$ 6,000.00	\$ 8,000.00	Annual Agreement
SC Legal Services	\$ 884.00	\$ 648.00	\$ 752.50	\$ 500.00	\$ 6,000.00	\$ 8,000.00	
Instructional Services Salaries	\$ 252,749.16	\$ 239,384.46	\$ 250,958.20	\$ 255,634.00	\$ 221,183.00	\$ 279,436.00	Principal, SN Director & Office Staff (3 FTE)
Office Supplies/Principal	\$ 905.51	\$ 1,922.13	\$ 1,400.18	\$ 1,000.00	\$ 1,500.00	\$ 1,500.00	Office Supplies
Principal's Office Totals	\$ 253,654.67	\$ 241,306.59	\$ 252,358.38	\$ 256,634.00	\$ 222,683.00	\$ 280,936.00	
Internet Connection (DSL/Fiber Optic)	\$ 1,244.36	\$ 962.88	\$ 312.49	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	Otis Fiber
Media/Tech Contract Services	\$ 3,701.89	\$ 1,517.76	\$ 3,947.00	\$ 3,200.00	\$ 6,000.00	\$ 4,700.00	Network Service, Offsite Backup, Payroll Support
Tech Software	\$ 19,938.55	\$ 25,962.67	\$ 12,486.31	\$ 12,650.00	\$ 13,000.00	\$ 14,550.00	Acctg/Communication/Attendance/DOE/Health/Routing
Tech Equipment	\$ 9,638.71	\$ 1,247.98	\$ 6,406.26	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	
Technology Totals	\$ 34,523.51	\$ 29,691.29	\$ 23,152.06	\$ 22,050.00	\$ 25,200.00	\$ 25,450.00	
Teacher Salaries	\$ 528,936.44	\$ 720,367.12	\$ 655,370.41	\$ 713,333.00	\$ 715,976.00	\$ 918,415.00	2 column movement, Supplement w/ School Choice, (11.1 FTE)
SN Teacher Salaries	\$ 125,533.10	\$ 131,726.40	\$ 140,999.98	\$ 147,324.00	\$ 147,324.00	\$ 156,634.00	2 SN Teachers
Foreign Language	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Teaching Totals	\$ 654,469.54	\$ 852,093.52	\$ 796,370.39	\$ 860,657.00	\$ 863,300.00	\$ 1,075,049.00	
SN Contract Services	\$ 24,080.39	\$ 30,380.05	\$ 39,602.22	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	Counseling Services
SN Speech Services	\$ 44,260.00	\$ 45,115.20	\$ 64,028.12	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	Speech Therapy Service
SN OT Services	\$ 12,769.49	\$ 7,652.16	\$ 13,135.63	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	Occupational Therapy Services
SN PT Services	\$ 5,990.88	\$ 4,063.25	\$ 9,227.50	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	Physical Therapy Services
SN Psych Services	\$ 3,551.93	\$ 7,661.50	\$ 27,209.50	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	Psychological Evaluations
Total Medical Services	\$ 90,652.69	\$ 94,872.16	\$ 153,202.97	\$ 74,000.00	\$ 74,000.00	\$ 74,000.00	
Substitute Teacher Salaries LT	\$ 70,839.34	\$ 24,848.26	\$ -	\$ -	\$ -	\$ -	
Total Substitute Long Term	\$ 70,839.34	\$ 24,848.26	\$ -	\$ -	\$ -	\$ -	
Substitute Teacher Salaries ST	\$ 23,439.00	\$ 21,577.50	\$ 21,223.70	\$ 30,000.00	\$ 30,000.00	\$ 34,500.00	\$90-115.00/Day @ 300 (28 staff)
Total Substitute Short Term	\$ 23,439.00	\$ 21,577.50	\$ 21,223.70	\$ 30,000.00	\$ 30,000.00	\$ 34,500.00	
Paraprofessionals	\$ 75,236.61	\$ 61,935.94	\$ 123,759.63	\$ 83,996.00	\$ 83,996.00	\$ 96,967.00	Title I \$31K (5FTE+stipends)
SN Paraprofessionals	\$ 57,697.37	\$ 53,769.37	\$ 34,436.92	\$ 84,113.00	\$ 84,113.00	\$ 50,860.00	SPED 240 \$58K (4FTE=Stipends)
Paraprofessionals Totals	\$ 132,933.98	\$ 115,705.31	\$ 158,196.55	\$ 168,109.00	\$ 168,109.00	\$ 147,827.00	
Media Tech Staff	\$ 75,439.01	\$ 76,338.09	\$ 81,050.00	\$ 82,671.00	\$ 82,671.00	\$ 86,805.00	Media Tech & Support Staff with column movement
Media/Technology	\$ 75,439.01	\$ 76,338.09	\$ 81,050.00	\$ 82,671.00	\$ 82,671.00	\$ 86,805.00	
Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget		FY24 Proposed	Comments
Professional Development	\$ 16,718.44	\$ 7,427.18	\$ 2,336.97	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	Conference & Course Reimbursement (School Choice also used)
Total Professional Development	\$ 16,718.44	\$ 7,427.18	\$ 3,659.47	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	
Music Instruction Supplies	\$ 891.78	\$ 1,216.67	\$ 1,243.31	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	
Media/Books/Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Paid from School Choice Funds
Copier Supplies	\$ 1,419.98	\$ 1,966.38	\$ 1,761.73	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	
Classroom Curriculum Supplies	\$ 4,029.19	\$ 9,283.33	\$ 18.42	\$ -	\$ -	\$ -	Moved to School Choice
SN Classroom Curriculum Supplies	\$ 1,065.55	\$ 3,944.10	\$ 7,971.93	\$ 2,000.00	\$ 3,000.00	\$ 2,000.00	SN Classroom & Testing Materials
After School Supplies	\$ -	\$ -	\$ 627.95	\$ -	\$ 1,600.00	\$ 1,000.00	
Total Instructional Materials	\$ 7,406.50	\$ 16,410.48	\$ 11,623.34	\$ 5,200.00	\$ 7,800.00	\$ 6,200.00	
Art Instruction Supplies	\$ 686.75	\$ 812.18	\$ 669.20	\$ 800.00	\$ 800.00	\$ 1,400.00	Art Program Supplies
Total Art Instruction	\$ 686.75	\$ 812.18	\$ 669.20	\$ 800.00	\$ 800.00	\$ 1,400.00	
Gym/Health Supplies	\$ 567.70	\$ 884.38	\$ 470.33	\$ 800.00	\$ 800.00	\$ 1,200.00	PE & Health Instruction Supplies
Total Gym/Health Instruction	\$ 567.70	\$ 884.38	\$ 470.33	\$ 800.00	\$ 800.00	\$ 1,200.00	
General Supplies	\$ 1,287.79	\$ 2,041.39	\$ 2,231.95	\$ 2,000.00	\$ 3,000.00	\$ 5,000.00	Paper/Markers/Printer Cartridges
Total General Supplies	\$ 1,287.79	\$ 2,041.39	\$ 2,231.95	\$ 2,000.00	\$ 3,000.00	\$ 5,000.00	
PK Program Instruction	\$ 99,074.10	\$ 89,892.44	\$ 44,896.04	\$ 48,291.00	\$ 48,291.00	\$ 48,716.00	Teacher & Para for 3yo program
School Programs	\$ 280.39	\$ 200.00	\$ 863.31	\$ 3,000.00	\$ 3,000.00	\$ 1,000.00	
PK Program Expenses	\$ -	\$ 116.74	\$ 705.09	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	PK Supplies
Gifted & Talented	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Instructional Services	\$ 99,354.49	\$ 90,209.18	\$ 46,464.44	\$ 52,291.00	\$ 52,291.00	\$ 51,716.00	
Instructional Software	\$ 3,326.26	\$ 4,087.90	\$ 8,588.04	\$ 8,835.00	\$ 11,000.00	\$ 13,100.00	Software used in instruction
Total Classroom Technology	\$ 3,326.26	\$ 4,087.90	\$ 8,588.04	\$ 8,835.00	\$ 11,000.00	\$ 13,100.00	
Health Salaries & Supplies	\$ 39,491.48	\$ 42,556.04	\$ 48,227.43	\$ 45,301.00	\$ 60,000.00	\$ 60,800.00	FT School Nurse & Supplies
Health Office Totals	\$ 39,491.48	\$ 42,556.04	\$ 48,227.43	\$ 45,301.00	\$ 62,000.00	\$ 60,800.00	
Bus Driver's Salaries	\$ 30,971.49	\$ 29,264.11	\$ 27,688.50	\$ 36,977.00	\$ 36,977.00	\$ 32,604.00	Van Driver's Salaries (2 PT) (inc wage adj & hrs for maintenance))
SN Bus Driver Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Van Transport for Summer Tutoring
Bus Fuel	\$ 7,076.78	\$ 6,747.12	\$ 13,937.55	\$ 16,000.00	\$ 14,000.00	\$ 16,000.00	Fuel for Vans
Bus Maintenance	\$ 11,372.86	\$ 7,546.31	\$ 9,179.64	\$ 15,000.00	\$ 18,000.00	\$ 17,000.00	Van Maintenance (4 Vans) (increased services)
Bus Contracts	\$ 270,204.80	\$ 265,882.50	\$ 228,440.70	\$ 299,700.00	\$ 220,000.00	\$ 252,000.00	\$350/day x 4 buses
SN Transportation Out of District	\$ 32,689.75	\$ 9,750.89	\$ 17,724.99	\$ 32,000.00	\$ 32,000.00	\$ 98,500.00	Lee, Northampton, & Pittsfield
Homeless Transportation	\$ -	\$ -	\$ -	\$ -	\$ 9,000.00	\$ -	
Vocational Transportation	\$ 5,350.00	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to Reg Transp Revolving	\$ 288,000.00	\$ 303,000.00	\$ 244,000.00	\$ -	\$ -	\$ -	
Transportation Totals	\$ 645,665.68	\$ 622,190.93	\$ 540,971.38	\$ 399,677.00	\$ 329,977.00	\$ 416,104.00	
School Lunch Staff	\$ 60,874.50	\$ 65,205.19	\$ 64,505.83	\$ 63,187.00	\$ 63,000.00	\$ 72,524.00	
School Lunch Food	\$ 32,673.32	\$ 35,800.78	\$ 49,882.17	\$ 42,000.00	\$ 50,000.00	\$ 45,000.00	
School Lunch Supplies / Other	\$ 10,494.72	\$ 12,123.81	\$ 17,238.28	\$ 6,000.00	\$ 10,000.00	\$ 9,000.00	
School Lunch Federal Reimbursement	\$ (53,170.09)	\$ (86,877.60)	\$ (109,644.55)	\$ (37,000.00)	\$ (40,000.00)	\$ (44,000.00)	
School Lunch State Reimbursement	\$ (741.99)	\$ (890.36)	\$ (7,888.01)	\$ (800.00)	\$ (40,000.00)	\$ (1,000.00)	
School Lunch Local Receipts	\$ (18,373.00)	\$ (2,741.35)	\$ (2,449.58)	\$ (22,000.00)	\$ (3,000.00)	\$ (20,000.00)	
Cafeteria Subsidy	\$ 31,757.46	\$ 22,620.47	\$ 11,644.14	\$ 51,387.00	\$ 40,000.00	\$ 61,524.00	
Custodians Salaries	\$ 87,264.02	\$ 89,685.66	\$ 104,707.83	\$ 98,526.00	\$ 98,526.00	\$ 93,307.00	2 FTE Custodians
Custodial Supply	\$ 9,379.39	\$ 9,735.70	\$ 13,527.17	\$ 11,000.00	\$ 8,000.00	\$ 9,000.00	Cleaning Supplies/Paper Goods
Custodial Totals	\$ 96,643.41	\$ 99,421.36	\$ 118,235.00	\$ 109,526.00	\$ 106,526.00	\$ 102,307.00	
Heating	\$ 32,582.63	\$ 22,137.96	\$ 37,856.71	\$ 38,500.00	\$ 55,000.00	\$ 59,500.00	14,000 gallons @ \$4.25 (\$1.50 increase over FY23)(\$3.899 12/22)
Heating Totals	\$ 32,582.63	\$ 22,137.96	\$ 37,856.71	\$ 38,500.00	\$ 55,000.00	\$ 59,500.00	

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget		FY24 Proposed	Comments
Electricity	\$ 29,524.86	\$ 26,598.76	\$ 31,586.98	\$ 30,000.00	\$ 30,000.00	\$ 34,000.00	
Telephone	\$ 2,655.38	\$ 2,885.54	\$ 2,640.41	\$ 2,500.00	\$ 2,500.00	\$ 2,600.00	
Sewer Fees	\$ 5,881.60	\$ 5,963.00	\$ 5,933.76	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	Otis Sewer Fees
Utility Totals	\$ 38,061.84	\$ 35,447.30	\$ 40,161.15	\$ 38,500.00	\$ 38,500.00	\$ 42,600.00	
Grounds Maintenance	\$ 26,540.00	\$ 29,956.00	\$ 23,027.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	Landscaping/Snowplowing
Total Grounds Maintenance	\$ 26,540.00	\$ 29,956.00	\$ 23,027.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	
Maintenance Contracts	\$ 22,134.31	\$ 26,903.89	\$ 30,989.31	\$ 28,600.00	\$ 28,600.00	\$ 28,900.00	Maintenance Agreements
Building Maintenance Contracted Service	\$ 26,885.38	\$ 46,673.63	\$ 22,096.33	\$ 35,500.00	\$ 50,000.00	\$ 36,500.00	Building Maintenance & Repairs
Building Maintenance Supplies	\$ 4,438.84	\$ 3,012.25	\$ 5,457.35	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	
Stabilization Fund	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ -	\$ -	\$ -	
Total Building Maintenance	\$ 93,458.53	\$ 116,589.77	\$ 98,542.99	\$ 69,100.00	\$ 83,600.00	\$ 70,400.00	
Building Security	\$ 863.40	\$ 1,118.40	\$ 863.40	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	Annual Fire & Security Alarm Fees
Total Building Security	\$ 863.40	\$ 1,118.40	\$ 863.40	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
Equipment Maintenance	\$ 1,145.60	\$ 277.47	\$ 4,296.23	\$ 1,000.00	\$ 1,000.00	\$ 1,500.00	Maintenance & Repairs
Total Equipment Maintenance	\$ 1,145.60	\$ 277.47	\$ 4,296.23	\$ 1,000.00	\$ 1,000.00	\$ 1,500.00	
Office Equipment Maintenance	\$ 521.25	\$ 749.00	\$ 207.84	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	Copier Maintenance (moved out of Lease)
Maintenance Totals	\$ 521.25	\$ 749.00	\$ 207.84	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	
Unemployment Insurance	\$ 2,895.86	\$ 2,495.70	\$ 2,031.26	\$ 1,991.00	\$ 1,991.00	\$ 2,121.00	MA Unemployment (.1% total salaries)
Medicare Insurance	\$ 25,808.78	\$ 25,912.95	\$ 28,628.69	\$ 28,865.00	\$ 28,865.00	\$ 30,750.00	1.45% Total Salaries
Flex Spending Account Fee	\$ 832.52	\$ 1,164.12	\$ 1,240.10	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	Flex Spending Admin Fee
403b Admin Expense	\$ -	\$ 28.91	\$ 124.08	\$ 150.00	\$ 150.00	\$ 150.00	
Berkshire County Retirement	\$ 120,186.00	\$ 128,700.00	\$ 148,225.00	\$ 148,726.00	\$ 148,726.00	\$ 141,754.00	BCRS Annual Assessment
Employee Benefit Totals	\$ 149,723.16	\$ 158,301.68	\$ 180,249.13	\$ 180,932.00	\$ 180,932.00	\$ 175,975.00	
Health Insurance	\$ 527,389.43	\$ 494,729.73	\$ 506,438.55	\$ 627,473.00	\$ 627,473.00	\$ 644,595.00	Using 8% increase per MIIA Rep
Health Insurance Offset	\$ (110,648.84)	\$ (106,163.45)	\$ (106,626.04)	\$ (131,769.00)	\$ (131,769.00)	\$ (135,365.00)	Employee contribution (21%)
Life Insurance	\$ 1,391.85	\$ 1,399.40	\$ 1,725.98	\$ 1,700.00	\$ 1,700.00	\$ 2,100.00	Life Insurance Premiums
Disability Insurance	\$ 7,743.31	\$ 7,686.23	\$ 6,012.93	\$ -	\$ -	\$ -	
Disability Offset	\$ (9,550.20)	\$ (6,516.56)	\$ (8,020.59)	\$ -	\$ -	\$ -	
Total Insurance Active Employees	\$ 416,325.55	\$ 391,135.35	\$ 399,530.83	\$ 497,404.00	\$ 497,404.00	\$ 511,330.00	
Retiree Health Insurance	\$ 193,605.93	\$ 192,520.19	\$ 186,517.81	\$ 198,733.00	\$ 198,733.00	\$ 228,033.00	Using 3% increase based on history (8 new retirees)
MTRS HI Offset	\$ (21,048.40)	\$ (18,370.57)	\$ (17,836.20)	\$ (18,521.00)	\$ (18,521.00)	\$ (16,760.00)	Retiree Contribution
BCRS HI Offset	\$ (6,534.42)	\$ (8,397.28)	\$ (9,467.31)	\$ (9,781.00)	\$ (9,781.00)	\$ (15,734.00)	Retiree Contribution
Individual Offset	\$ (2,677.68)	\$ (2,570.51)	\$ (1,361.43)	\$ (1,509.00)	\$ (1,509.00)	\$ (1,710.00)	Retiree Contribution
Total Insurance Retired Employees	\$ 163,345.43	\$ 163,181.83	\$ 157,852.87	\$ 168,922.00	\$ 168,922.00	\$ 193,829.00	
COBRA Health Insurance Expense	\$ 14,899.70	\$ -	\$ 2,288.48	\$ -	\$ -	\$ -	
COBRA Insurance Offset	\$ (14,899.70)	\$ -	\$ (2,288.48)	\$ -	\$ -	\$ -	
Total COBRA Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Property & Casualty Insurance	\$ 22,672.00	\$ 24,207.00	\$ 26,865.00	\$ 28,208.00	\$ 28,208.00	\$ 28,957.00	MIIA Property & Casualty (5% Increase)
Workers Comp Insurance	\$ 12,759.00	\$ 14,529.00	\$ 13,984.00	\$ 16,000.00	\$ 16,000.00	\$ 15,000.00	
Treasurer's Bond	\$ 495.00	\$ 495.00	\$ 289.00	\$ 350.00	\$ 385.00	\$ 350.00	MIIA Treasurer's Bond
Insurance Totals	\$ 35,926.00	\$ 39,231.00	\$ 41,138.00	\$ 44,558.00	\$ 44,593.00	\$ 44,307.00	
New Equipment	\$ 8,736.44	\$ 3,855.19	\$ 7,403.17	\$ 5,730.00	\$ 5,730.00	\$ 5,000.00	Equipment Replacement
Equipment Lease	\$ 12,035.88	\$ 12,056.00	\$ 12,197.13	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	Copier (2) & Printer (5) Leases
Acquisition of Equipment Totals	\$ 20,772.32	\$ 15,911.19	\$ 19,600.30	\$ 16,730.00	\$ 16,730.00	\$ 16,000.00	

Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget		FY24 Proposed	Comments
Tuition Elementary School	\$ -	\$ -	\$ 10,341.76	\$ -	\$ -	\$ -	
Tuition Middle School	\$ 137,515.76	\$ 199,298.17	\$ 208,635.82	\$ 160,848.00	\$ 165,000.00	\$ 130,540.00	Tuition for 16 students
Tuition High School	\$ 458,084.11	\$ 439,948.68	\$ 441,410.77	\$ 447,898.00	\$ 435,000.00	\$ 436,302.00	Tuition for 45 students
SN OD Public School Tuition	\$ 98,304.60	\$ 62,171.25	\$ 25,863.92	\$ 53,829.00	\$ 53,000.00	\$ 7,210.00	Tuition for 2 students (summer)
SN Tuition Middle School	\$ 71,751.18	\$ 51,645.77	\$ 43,499.80	\$ 77,172.00	\$ 55,000.00	\$ 88,262.00	Tuition for 5 students
SN Tuition High School	\$ 115,376.56	\$ 45,971.84	\$ 107,675.74	\$ 104,901.00	\$ 105,000.00	\$ 108,198.00	Tuition for 8 students
Vocational Tuition	\$ 16,772.00	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Tuition to Mass Schools	\$ 897,804.21	\$ 799,035.71	\$ 837,427.81	\$ 844,648.00	\$ 813,000.00	\$ 770,512.00	
School Choice Tuitions	\$ 245,722.00	\$ 197,205.00	\$ 236,956.00	\$ 275,368.00	\$ 275,368.00	\$ 242,000.00	estimate
SN School Choice Tuition	\$ 28,746.00	\$ 28,198.00	\$ 22,971.00	\$ -	\$ -	\$ -	
Total School Choice Tuitions	\$ 274,468.00	\$ 225,403.00	\$ 259,927.00	\$ 275,368.00	\$ 275,368.00	\$ 242,000.00	
SN OD Non-Public School Tuition	\$ 72,389.80	\$ 87,400.70	\$ 17,211.66	\$ 63,682.00	\$ 60,000.00	\$ 117,938.00	Tuition for 2 students (including summer)(14% increase in tuition)
Circuit Breaker Revolving Offset	\$ (50,424.00)	\$ (27,230.00)	\$ (16,004.00)	\$ (9,722.00)	\$ (9,722.00)	\$ -	Circuit Breaker Reimbursement
Total Tuition Non-Public Schools	\$ 21,965.80	\$ 60,170.70	\$ 33,215.66	\$ 53,960.00	\$ 50,278.00	\$ 117,938.00	
Total GF Actual Expenditures	\$ 4,660,813.87	\$ 4,641,719.94	\$ 4,648,988.56				
Total General Fund Approved Budget	\$ 4,705,985.95	\$ 4,844,016.08	\$ 4,753,196.00	\$ 4,672,432.00	\$ 4,751,690.00	\$ 4,994,289.00	6.89%
Difference Over/Under	\$ 45,172.08	\$ 202,296.14	\$ 104,207.44		\$ (79,258.00)		\$ 321,857.00

Operating Revenue Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Proposed	Comments
Otis Assessment	\$ 2,389,710.00	\$ 2,352,330.00	\$ 1,923,287.00	\$ 2,172,376.00	\$ 2,172,376.00		
Sfld Assessment	\$ 1,553,966.00	\$ 1,652,728.00	\$ 1,418,484.00	\$ 1,458,966.00	\$ 1,458,966.00		
Chapter 70	\$ 494,950.00	\$ 494,950.00	\$ 501,250.00	\$ 612,111.00	\$ 612,111.00		
Transportation Aid	\$ 322,281.00	\$ 303,058.00	\$ 273,183.00	\$ 226,979.00	\$ 226,979.00		
E&D	\$ 15,000.00	\$ 145,000.00	\$ 504,175.00	\$ 200,000.00	\$ 200,000.00	\$ 371,348.00	
Bank Interest	\$ 3,171.37	\$ 1,197.55	\$ 286.17	\$ 1,000.00	\$ 1,000.00	\$ 2,500.00	
Fees/Other Receipts	\$ (695.87)	\$ 10,611.93	\$ 13,518.39	\$ 1,000.00	\$ 1,000.00	\$ -	
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	\$ 4,778,796.50	\$ 5,248,215.48	\$ 4,937,183.56	\$ 4,672,432.00	\$ 4,916,432.00	\$ 4,994,289.00	

Capital Expense	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Proposed	Comments
Capital Equipment Replacement		\$ 21,100.00	\$ 20,200.00	\$ 6,270.00	\$ -	\$ 10,000.00	Carpet/Floor Tile Replacement
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	

Equalized Valuation	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Proposed	Comments
Otis DLS EQV			\$ 659,119,700.00	\$ 659,119,700.00		\$ 755,586,300.00	
Otis EQV % of Total			73.32%	73.32%		74.25%	
Sandisfield DLS EQV			\$ 239,836,800.00	\$ 239,836,800.00		\$ 262,006,000.00	
Sandisfield EQV % of Total			26.68%	26.68%		25.75%	

Capital Expense Assessment	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Proposed	Comments
Otis 50% Equalized Valuation			\$ 28,810.00	\$ 20,135.00		\$ 2,854.00	
Otis 50% Enrollment			\$ 36,660.00	\$ 25,761.00		\$ 3,713.00	
Otis Total			\$ 65,470.00	\$ 45,896.00		\$ 6,567.00	
Sandisfield 50% Equalized Valuation			\$ 21,190.00	\$ 15,000.00		\$ 2,146.00	
Sandisfield 50% Enrollment			\$ 13,340.00	\$ 9,374.00		\$ 1,287.00	
Sandisfield Total			\$ 34,530.00	\$ 24,374.00		\$ 3,433.00	
Capital Expenditure Revenue Total			\$ 100,000.00	\$ 70,270.00	\$ -	\$ 10,000.00	

Total Assessment	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Proposed	Comments
Otis Assessment	\$ 2,389,710.00	\$ 2,352,330.00	\$ 1,988,757.00	\$ 2,218,272.00			
Sandisfield Assessment	\$ 1,553,966.00	\$ 1,652,728.00	\$ 1,453,014.00	\$ 1,484,340.00			

School Choice Revolving Fund Expenditures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Proposed	Comments
Classroom Curriculum Supplies	\$ 21,558.37	\$ 36,458.30	\$ 16,485.91	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	Literacy Foorprints (ELA), Know Atom
Foreign Language	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Gifted & Talented	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Materials	\$ -	\$ 347.69	\$ 1,036.02	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
Nature's Classroom (1/2 Cost)	\$ -	\$ -	\$ 1,250.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	30 Students @ \$400
Payroll Expenses	\$ -	\$ -	\$ 191,250.00	\$ 164,000.00	\$ 164,000.00	\$ 30,000.00	
Professional Development	\$ 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	\$ 35,672.85	\$ 36,805.99	\$ 252,126.57	\$ 236,000.00	\$ 236,000.00	\$ 102,000.00	

Annual Comparisons	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Proposed	Comments
Teasher Salaries (Reg & SN)	\$ 748,747.88	\$ 898,519.28	\$ 1,008,844.09	\$ 1,054,657.00	\$ 1,057,300.00	\$ 1,139,549.00	genfund+schl ch+subs 52.19%

Revolving Account Balances	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	\$ 50,424.00	\$ 27,230.00	\$ 9,721.00	\$ -			
Pre-Kindergarten	\$ 3,069.29	\$ 3,069.29	\$ 262.88	\$ -			
Regional Transportation	\$ 65,000.00	\$ 288,000.00	\$ 244,000.00	\$ -			
School Choice	\$ 310,311.38	\$ 407,628.53	\$ 348,421.97	\$ 112,421.97			
Capital Stabilization	\$ 40,000.00	\$ 80,000.00	\$ -	\$ -			

Excess & Dificiency	Certified 11/2019	Certified 12/2020	Certified 11/2021	Certified 11/2022	Certified 11/2023	Comments
Balance at Begining of Fiscal Year	\$ 235,299.00	\$ 242,201.00	\$ 641,835.00	\$ 371,348.00	\$ 244,000.00	5% allowed, amount is estimated

Grant Projections Used in Budget	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	Certified 11/2023	Comments
Title I	\$ 28,000.00	\$ 25,000.00	\$ 27,000.00	\$ 27,000.00	\$ 31,000.00	Used to offset Paraprofessionals
Small Rural Schools Achievement	\$ 18,488.00	\$ 20,628.00	\$ 23,038.00	\$ 12,139.00		Used to offset Summer School
SPED 240	\$ 45,000.00	\$ 43,000.00	\$ 40,252.00	\$ 43,000.00	\$ 58,000.00	Used to offset SN Paraprofessionals

TOWN OF SANDISFIELD

Partial Minutes of SPECIAL TOWN MEETING

Nov 17, 2022

The inhabitants of Sandisfield qualified to vote in elections and town affairs met Thursday, November 17,

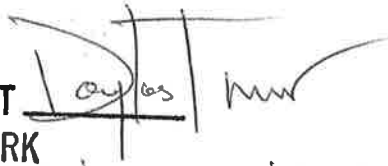
2022 at Fire House 2, Located at 207 Sandisfield Road at 7:00 P.M. to act on the following matter:

ARTICLE 1: To see if the Town will vote to request the Farmington River Regional School District (FRRSD) School Committee draw up an Amendment to the Regional School District Agreement between the Towns of Otis, MA and Sandisfield, MA, setting forth the terms by which the Town of Sandisfield, MA may withdraw from the FRRSD, or take any other action thereon.

Motion made and appropriately seconded

ARTICLE 1: Passed with majority vote (35-10)

A TRUE COPY ATTEST
TOWN CLERK



January 10, 2023

DR. STEVEN HEMMAN'S RECOMMENDATIONS FOR THE COMPOSITION AND CONDUCT OF A REGIONAL AGREEMENT AMENDMENT COMMITTEE (RAAC)

Dr. Hemman said that MGL is silent about the composition of a Regional Agreement Committee (RAAC) as is the FRRSD 1992 Regional Agreement. He recommended that the committee consist of 1 school committee member from each town and 3 officials or representatives from each town chosen by the towns for a total of 8 members.

He said that the School Committee appoints a Chair of the RAAC. He said the meetings should be public meetings with posted agendas and minutes. He recommended one meeting schedule of one meeting per month until the amendment is completed.

MARS is ready to provide personnel to facilitate the process. The personnel work in pairs. MARS personnel charge \$95 per hour plus travel. Meetings are generally scheduled for two hours with another two hours for pre and post work. Dr. Hemman estimated a total cost of \$850 for each meeting.

Dr. Hemman said that the RAAC is the appropriate vehicle for updating a regional agreement or for drawing up an amendment setting forth the terms by which the Town of Sandisfield may withdraw from the district.