

Description	FY22 Actual	FY23 Actual	FY24 Approved	FY24 Actual	FY25 Approved	FY26 Proposed	Comments
Schl Comm Advertising	\$ 8,476.70	\$ 6,753.48	\$ 5,000.00	\$ 3,829.48	\$ 7,000.00	\$ 7,000.00	Legal Notices/Position Ads
Schl Comm Recording Secretary					\$ 2,400.00	\$ 2,400.00	Recording Secretary Stipend
Schl Comm Expenses/Members	\$ 5,140.00	\$ 5,242.00	\$ 5,500.00	\$ 5,645.92	\$ 5,500.00	\$ 5,500.00	MASC Memberships
Schl Comm Treasurer Expense	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 7,112.50	\$ 3,000.00	\$ 4,000.00	Treasurer Compensation & Mileage
Schl Comm Audit Expenses	\$ 41,375.00	\$ 45,050.00	\$ 36,900.00	\$ 10,147.00	\$ 39,762.50	\$ 40,000.00	Financial & End-of-Year Report Audit, OPEB Audit, Consulting - average of last 2 years
Schl Comm Treasurer Supplies	\$ 170.60	\$ 1,377.46	\$ 1,000.00	\$ 939.89	\$ 1,000.00	\$ 1,000.00	Tax Forms/Checks/Office Supplies
Schl Comm Total	\$ 58,162.30	\$ 61,422.94	\$ 51,400.00	\$ 27,674.79	\$ 58,662.50	\$ 59,900.00	
Administration Salaries	\$ 60,385.40	\$ 96,119.21	\$ 66,118.00	\$ 88,989.91	\$ 66,041.00	\$ 80,590.00	.4 to .5 FTE plus portion of Admin Assistant Salary
Supt. Membership	\$ 1,650.00	\$ 548.00	\$ 1,700.00	\$ 1,855.00	\$ 1,700.00	\$ 2,000.00	MASS/Local Supt. Assoc./MARS
Other Admin Memberships	\$ 1,000.00	\$ 1,200.00	\$ 1,000.00	\$ 1,903.00	\$ 1,000.00	\$ 2,000.00	
Postage	\$ 2,100.07	\$ 1,175.00	\$ 2,000.00	\$ 1,996.40	\$ 2,000.00	\$ 2,000.00	
Office Expense	\$ 2,395.80	\$ 2,694.04	\$ 2,500.00	\$ 2,901.68	\$ 2,500.00	\$ 3,000.00	District Cell Phones
SN Admin Travel Expense	\$ -	\$ 881.37	\$ 1,000.00	\$ 1,088.63	\$ 1,000.00	\$ 1,000.00	
Superintendent Total	\$ 67,531.27	\$ 102,617.62	\$ 74,318.00	\$ 98,734.62	\$ 74,241.00	\$ 90,590.00	
Business Office Salaries	\$ 110,306.80	\$ 118,321.99	\$ 129,512.00	\$ 132,635.12	\$ 132,260.00	\$ 133,536.00	Bussiness Manager & Assistant (1.8 FTE)
Business Office Fees	\$ 740.00	\$ 756.85	\$ 750.00	\$ 475.47	\$ 1,150.00	\$ 1,750.00	Includes Harpers charges for each payroll
Business Office Total	\$ 110,306.80	\$ 119,078.84	\$ 130,262.00	\$ 133,110.59	\$ 133,410.00	\$ 135,286.00	
Schl Comm Legal Services	\$ 752.50	\$ 6,082.50	\$ 8,000.00	\$ 4,851.00	\$ 8,000.00	\$ 8,000.00	Annual Agreement
SC Legal Services	\$ 752.50	\$ 6,082.50	\$ 8,000.00	\$ 4,851.00	\$ 8,000.00	\$ 8,000.00	
Instructional Services Salaries	\$ 250,958.20	\$ 215,611.92	\$ 279,436.00	\$ 243,391.03	\$ 289,721.00	\$ 300,682.24	Principal, SN Director & Office Staff (3 FTE)
Office Supplies/Principal	\$ 1,400.18	\$ 1,938.60	\$ 1,500.00	\$ 1,477.39	\$ 1,500.00	\$ 1,500.00	Office Supplies
Principal's Office Totals	\$ 252,358.38	\$ 217,550.52	\$ 280,936.00	\$ 244,868.42	\$ 291,221.00	\$ 302,182.24	
Internet Connection (DSL/Fiber Optic)	\$ 312.49	\$ 1,582.84	\$ 1,200.00	\$ 1,439.46	\$ 1,200.00	\$ 1,500.00	Otis Fiber
Media/Tech Contract Services	\$ 3,947.00	\$ 5,228.00	\$ 4,700.00	\$ 7,298.00	\$ 4,700.00	\$ 8,200.00	Network Service, Offsite Backup, Payroll Support - Harpers Payroll Charges
Tech Software	\$ 12,486.31	\$ 15,776.26	\$ 14,550.00	\$ 15,507.72	\$ 17,065.84	\$ 18,000.00	Acctg/Communication/Attendance/DOE/Health/Routing Software
Tech Equipment	\$ 6,406.26	\$ 2,465.14	\$ 5,000.00	\$ 5,044.94	\$ 5,000.00	\$ 5,000.00	
Technology Totals	\$ 23,152.06	\$ 25,052.24	\$ 25,450.00	\$ 29,290.12	\$ 27,965.84	\$ 32,700.00	
Teacher Salaries	\$ 655,370.41	\$ 731,923.07	\$ 718,734.00	\$ 904,243.34	\$ 922,786.00	\$ 1,029,846.03	Includes teachers, PK teacher as well as Adjustment Counselor to be offset by School Choice \$250000
SN Teacher Salaries	\$ 140,999.98	\$ 145,748.94	\$ 156,634.00	\$ 154,090.36	\$ 155,619.00	\$ 167,067.03	
Foreign Language	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Teaching Totals	\$ 796,370.39	\$ 877,672.01	\$ 875,368.00	\$ 1,058,333.70	\$ 1,078,405.00	\$ 1,196,913.06	
SN Contract Services	\$ 39,602.22	\$ 58,117.99	\$ 8,000.00	\$ 87,763.08	\$ 2,880.00	\$ 5,000.00	is what's allocated for contract services on the grant
SN Speech Services	\$ 64,028.12	\$ 60,822.50	\$ 35,000.00	\$ 64,140.54	\$ 55,000.00	\$ 65,000.00	Speech Therapy Service - offset by 240 contract service of 5,756
SN OT Services	\$ 13,135.63	\$ 9,961.06	\$ 12,000.00	\$ 5,269.92	\$ 12,000.00	\$ 13,000.00	Occupational Therapy Services
SN PT Services	\$ 9,227.50	\$ 9,638.20	\$ 7,000.00	\$ 5,276.25	\$ 7,000.00	\$ 8,000.00	Physical Therapy Services
SN Psych Services	\$ 27,209.50	\$ 18,360.00	\$ 12,000.00	\$ 17,373.06	\$ 12,000.00	\$ 15,000.00	Psychological Evaluations
SN Tuitioned MS/HS Contract Serv					\$ 60,000.00	\$ -	FY26 - Included One-On-One Nurse in Tuition
Total Medical Services	\$ 153,202.97	\$ 156,899.75	\$ 74,000.00	\$ 179,822.85	\$ 148,880.00	\$ 106,000.00	
Substitute Teacher Salaries LT	\$ -	\$ -	\$ -	\$ -			
Total Substitute Long Term	\$ -	\$ -	\$ -	\$ -			

Description	FY22 Actual	FY23 Actual	FY24 Approved	FY24 Actual	FY25 Approved	FY26 Proposed	Comments
Substitute Teacher Salaries ST	\$ 21,223.70	\$ 45,327.68	\$ 34,500.00	\$ 46,524.73	\$ 34,500.00	\$ 50,000.00	\$90-115.00/Day @ 300 (28 staff)45% higher over F
Total Substitute Short Term	\$ 21,223.70	\$ 45,327.68	\$ 34,500.00	\$ 46,524.73	\$ 34,500.00	\$ 50,000.00	
Paraprofessionals	\$ 123,759.63	\$ 100,374.51	\$ 96,967.00	\$ 109,512.28	\$ 67,007.00	\$ 68,914.51	To Be Offset by FY26 Title I (25078) and Title IV (10
SN Paraprofessionals	\$ 34,436.92	\$ 17,577.16	\$ 50,860.00	\$ 50,860.00	\$ 95,765.00	\$ 168,363.80	FY26 - To Be Offset by 240 salary portion for SN
Paraprofessionals Totals	\$ 158,196.55	\$ 117,951.67	\$ 147,827.00	\$ 160,372.28	\$ 162,772.00	\$ 237,278.31	
Media Tech Staff	\$ 81,050.00	\$ 82,671.00		\$ 19,230.75	\$ 19,455.52	\$ 26,001.79	Media Tech Staff with column movement
Media/Technology	\$ 81,050.00	\$ 82,671.00		\$ 19,230.75	\$ 19,455.52	\$ 26,001.79	
Library	\$ -	\$ -	\$ -				
Professional Development	\$ 2,336.97	\$ 11,150.31	\$ 8,000.00	\$ 7,061.32	\$ 8,000.00	\$ 5,306.00	Conference & Course Reimbursement
PD Outside Contracted	\$ 1,322.50	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	
Total Professional Development	\$ 3,659.47	\$ 11,150.31	\$ 8,000.00	\$ 7,061.32	\$ 10,000.00	\$ 7,306.00	
Music Instruction Supplies	\$ 1,243.31	\$ 1,228.11	\$ 1,200.00	\$ 1,158.68	\$ 1,200.00	\$ 1,200.00	
Media/Books/Software	\$ -	\$ -	\$ -	\$ 4.50	\$ -	\$ -	
Copier Supplies	\$ 1,761.73	\$ 173.14	\$ 2,000.00	\$ 2,006.64	\$ 2,000.00	\$ 2,694.00	
Classroom Curriculum Supplies	\$ 18.42	\$ 757.32	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	
SN Classroom Curriculum Supplies	\$ 7,971.93	\$ 5,819.20	\$ 2,000.00	\$ 10,035.57	\$ 3,500.00	\$ 6,000.00	SN Classroom & Testing Materials
After School Supplies	\$ 627.95	\$ 1,915.01	\$ 1,000.00	\$ 854.72	\$ 5,000.00	\$ 5,000.00	
Total Instructional Materials	\$ 11,623.34	\$ 9,892.78	\$ 6,200.00	\$ 14,060.11	\$ 14,700.00	\$ 17,894.00	
Art Instruction Supplies	\$ 669.20	\$ 739.66	\$ 1,400.00	\$ 1,336.28	\$ 1,400.00	\$ 1,400.00	Art Program Supplies
Total Art Instruction	\$ 669.20	\$ 739.66	\$ 1,400.00	\$ 1,336.28	\$ 1,400.00	\$ 1,400.00	
Gym/Health Supplies	\$ 470.33	\$ 1,114.85	\$ 1,200.00	\$ 1,182.50	\$ 1,200.00	\$ 1,200.00	PE & Health Instruction Supplies
Total Gym/Health Instruction	\$ 470.33	\$ 1,114.85	\$ 1,200.00	\$ 1,182.50	\$ 1,200.00	\$ 1,200.00	
General Supplies	\$ 2,231.95	\$ 2,297.79	\$ 5,000.00	\$ 5,067.68	\$ 5,000.00	\$ 5,000.00	Paper/Markers/Printer Cartridges
Total General Supplies	\$ 2,231.95	\$ 2,297.79	\$ 5,000.00	\$ 5,067.68	\$ 5,000.00	\$ 5,000.00	
PK Program Instruction	\$ 44,896.04	\$ 42,040.32		\$ 39,942.16	\$ -	\$ -	Combined with teacher salaries
School Programs	\$ 863.31	\$ 852.26	\$ 1,000.00	\$ 2,145.75	\$ 1,000.00	\$ 1,000.00	
PK Program Expenses	\$ 705.09	\$ 1,738.48	\$ 2,000.00	\$ 1,999.96	\$ 2,000.00	\$ 2,000.00	PK Supplies
Gifted & Talented	\$ -	\$ -	\$ -	\$ -			
Total Instructional Services	\$ 46,464.44	\$ 44,631.06		\$ 44,087.87	\$ 3,000.00	\$ 3,000.00	
Instructional Software	\$ 8,588.04	\$ 10,414.14	\$ 13,100.00	\$ 4,428.02	\$ 13,400.00	\$ 13,400.00	Software used in instruction
Total Classroom Technology	\$ 8,588.04	\$ 10,414.14	\$ 13,100.00	\$ 4,428.02	\$ 13,400.00	\$ 13,400.00	
Health Salaries & Supplies	\$ 48,227.43	\$ 60,525.45	\$ 60,800.00	\$ 65,233.93	\$ 66,170.00	\$ 70,827.50	FT School Nurse & Supplies
Health Office Totals	\$ 48,227.43	\$ 62,496.62	\$ 60,800.00	\$ 65,233.93	\$ 66,170.00	\$ 70,827.50	
Bus Driver's Salaries	\$ 27,688.50	\$ 22,500.73	\$ 32,604.00	\$ 36,255.29	\$ 52,089.24	\$ 66,869.73	Van Driver's Salaries (3 PT) (inc wage adj & hrs for maintenance))
SN Bus Driver Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bus Fuel	\$ 13,937.55	\$ 13,406.20	\$ 16,000.00	\$ 14,595.40	\$ 16,000.00	\$ 16,000.00	Fuel for Vans
Bus Maintenance	\$ 9,179.64	\$ 20,403.37	\$ 17,000.00	\$ 30,112.10	\$ 17,000.00	\$ 25,000.00	Van Maintenance (4 Vans) (increased services) 47% higher over FY25
Bus Contracts	\$ 228,440.70	\$ 205,568.54	\$ 252,000.00	\$ 72,675.40	\$ 199,260.00	\$ 208,440.00	\$386/day x 3 buses
SN Transportation Out of District	\$ 17,724.99	\$ 19,447.00	\$ 98,500.00	\$ 22,910.84	\$ 50,000.00	\$ 50,000.00	Lee, Northampton, & Pittsfield
Homeless Transportation	\$ -	\$ 8,925.00	\$ -	\$ -	\$ 8,000.00	\$ 8,000.00	
Vocational Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to Reg Transp Revolving	\$ 244,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation Totals	\$ 540,971.38	\$ 290,250.84	\$ 416,104.00	\$ 178,139.03	\$ 342,349.24	\$ 374,309.73	

Description	FY22 Actual	FY23 Actual	FY24 Approved	FY24 Actual	FY25 Approved	FY26 Proposed	Comments
School Lunch Staff	\$ 64,505.83	\$ 34,804.43	\$ 47,174.00	\$ 69,241.19	\$ 72,256.00	\$ 75,273.48	2 FTE's +
School Lunch Food	\$ 49,882.17	\$ 42,459.04	\$ 45,000.00	\$ 45,499.52	\$ 45,000.00	\$ 50,000.00	
School Lunch Supplies / Other	\$ 17,238.28	\$ 10,441.93	\$ 9,000.00	\$ 7,606.15	\$ 10,000.00	\$ 10,000.00	
School Lunch Federal Reimbursement	\$ (109,644.55)	\$ (53,851.49)	\$ (44,000.00)	\$ (77,757.10)	\$ (44,000.00)	\$ (50,000.00)	
School Lunch State Reimbursement	\$ (7,888.01)	\$ (51,432.29)	\$ (1,000.00)	\$ (16,424.75)	\$ (1,000.00)	\$ (15,000.00)	
School Lunch Local Receipts	\$ (2,449.58)	\$ (5,327.40)	\$ (20,000.00)	\$ (4,407.95)	\$ (20,000.00)	\$ (5,000.00)	
Cafeteria Subsidy	\$ 11,644.14	\$ (22,905.78)	\$ 36,174.00	\$ 23,757.06	\$ 62,256.00	\$ 65,273.48	
Custodians Salaries	\$ 104,707.83	\$ 78,024.95	\$ 93,307.00	\$ 90,699.11	\$ 101,125.00	\$ 102,045.73	
Custodial Supply	\$ 13,527.17	\$ 8,389.02	\$ 9,000.00	\$ 9,337.83	\$ 10,000.00	\$ 10,000.00	Cleaning Supplies/Paper Goods
Custodial Totals	\$ 118,235.00	\$ 86,413.97	\$ 102,307.00	\$ 100,036.94	\$ 111,125.00	\$ 112,045.73	
Heating	\$ 37,856.71	\$ 47,092.01	\$ 59,500.00	\$ 51,468.05	\$ 60,000.00	\$ 60,000.00	
Heating Totals	\$ 37,856.71	\$ 47,092.01	\$ 59,500.00	\$ 51,468.05	\$ 60,000.00	\$ 60,000.00	
Electricity	\$ 31,586.98	\$ 30,232.58	\$ 34,000.00	\$ 37,578.78	\$ 34,000.00	\$ 58,425.00	Eversource Loan 72% higher over FY25
Telephone	\$ 2,640.41	\$ 2,125.70	\$ 2,600.00	\$ 2,458.13	\$ 2,600.00	\$ 2,600.00	
Sewer Fees	\$ 5,933.76	\$ 6,005.72	\$ 6,000.00	\$ 7,651.48	\$ 6,000.00	\$ 8,000.00	Otis Sewer Fees
Utility Totals	\$ 40,161.15	\$ 38,364.00	\$ 42,600.00	\$ 47,688.39	\$ 42,600.00	\$ 69,025.00	
Grounds Maintenance	\$ 23,027.00	\$ 28,533.50	\$ 30,000.00	\$ 31,987.50	\$ 30,000.00	\$ 35,000.00	Landscaping/Snowplowing
Total Grounds Maintenance	\$ 23,027.00	\$ 28,533.50	\$ 30,000.00	\$ 31,987.50	\$ 30,000.00	\$ 35,000.00	
Maintenance Contracts	\$ 30,989.31	\$ 28,503.51	\$ 28,900.00	\$ 37,134.74	\$ 30,900.00	\$ 40,000.00	Maintenance Agreements
Building Maintenance Contracted Service	\$ 22,096.33	\$ 45,234.55	\$ 36,500.00	\$ 37,702.35	\$ 34,500.00	\$ 40,000.00	
Building Maintenance Supplies	\$ 5,457.35	\$ 6,927.97	\$ 5,000.00	\$ 5,444.99	\$ 5,000.00	\$ 6,000.00	
Stabilization Fund	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Building Maintenance	\$ 98,542.99	\$ 80,666.03	\$ 70,400.00	\$ 80,282.08	\$ 70,400.00	\$ 86,000.00	
Building Security	\$ 863.40	\$ 877.60	\$ 1,000.00	\$ 2,984.80	\$ 1,000.00	\$ 1,500.00	Annual Fire & Security Alarm Fees
Total Building Security	\$ 863.40	\$ 877.60	\$ 1,000.00	\$ 2,984.80	\$ 1,000.00	\$ 1,500.00	
Equipment Maintenance	\$ 4,296.23	\$ 985.76	\$ 1,500.00	\$ 1,438.64	\$ 1,500.00	\$ 1,500.00	Maintenance & Repairs
Total Equipment Maintenance	\$ 4,296.23	\$ 985.76	\$ 1,500.00	\$ 1,438.64	\$ 1,500.00	\$ 1,500.00	
Office Equipment Maintenance	\$ 207.84	\$ 163.43	\$ 1,500.00	\$ 97.90	\$ 1,000.00	\$ 1,000.00	Copier Maintenance (moved out of Lease)
Maintenance Totals	\$ 207.84	\$ 163.43	\$ 1,500.00	\$ 97.90	\$ 1,000.00	\$ 1,000.00	
Unemployment Insurance	\$ 2,031.26	\$ 2,884.77	\$ 2,121.00	\$ 4,490.76	\$ 2,216.00	\$ 9,651.42	MA Unemployment (2.5% total salaries)
Medicare Insurance	\$ 28,628.69	\$ 30,817.29	\$ 30,750.00	\$ 29,211.42	\$ 32,133.00	\$ 32,837.31	1.45% Total Salaries
Flex Spending Account Fee	\$ 1,240.10	\$ 1,555.85	\$ 1,200.00	\$ 12,235.04	\$ 1,500.00	\$ 10,000.00	Flex Spending Admin Fee - more EEs using FSA
403b Admin Expense	\$ 124.08	\$ 92.12	\$ 150.00	\$ 22.36	\$ 150.00	\$ 150.00	
Berkshire County Retirement	\$ 148,225.00	\$ 148,726.00	\$ 141,754.00	\$ 141,754.00	\$ 150,000.00	\$ 150,000.00	BCRS Annual Assessment
Employee Benefit Totals	\$ 180,249.13	\$ 184,076.03	\$ 175,975.00	\$ 187,713.58	\$ 185,999.00	\$ 202,638.73	
Health Insurance	\$ 506,438.55	\$ 546,695.67	\$ 643,282.00	\$ 534,101.19	\$ 685,609.96	\$ 606,954.94	13.25% above FY25 533,963.60 calculated on FY26 Health Insurance Tab + EE Spouse Retiring - 24,493.80 + 1 Family - 36,250.78 + 1 Indiv = 12,246.76

Description	FY22 Actual	FY23 Actual	FY24 Approved	FY24 Actual	FY25 Approved	FY26 Proposed	Comments
Health Insurance Offset	\$ (106,626.04)	\$ (120,093.34)	\$ (135,089.00)	\$ (113,836.74)	\$ (135,089.00)	\$ (127,460.54)	Employee contribution (21%) 13.25% above FY25 112,132.36 calc'd + EE Spouse Retiring - 5,143.70 + 1 Family - 7,612.66 +1 Indiv = 2,571.82
Life Insurance	\$ 1,725.98	\$ 1,818.64	\$ 2,100.00	\$ 2,884.58	\$ 2,100.00	\$ 3,200.00	Life Insurance Premiums -263.68 per month
Disability Insurance	\$ 6,012.93	\$ 5,756.38	\$ -	\$ 5,937.12	\$ 6,000.00	\$ 6,600.00	
Disability Offset	\$ (8,020.59)	\$ (5,510.69)	\$ -	\$ (3,787.16)	\$ (5,500.00)	\$ (5,000.00)	
Total Insurance Active Employees	\$ 399,530.83	\$ 428,666.66	\$ 510,293.00	\$ 425,298.99	\$ 553,120.96	\$ 484,294.40	
Retiree Health Insurance	\$ 186,517.81	\$ 236,110.95	\$ 227,868.00	\$ 195,809.71	\$ 242,861.71	\$ 279,290.97	
MTRS HI Offset	\$ (17,836.20)	\$ (16,479.43)	\$ (16,748.00)	\$ (26,705.95)	\$ (16,748.00)	\$ (19,260.20)	Retiree Contribution
BCRS HI Offset	\$ (9,467.31)	\$ (14,961.79)	\$ (15,723.00)	\$ (14,551.54)	\$ (15,723.00)	\$ (18,081.45)	Retiree Contribution
Individual Offset	\$ (1,361.43)	\$ (1,780.24)	\$ (1,709.00)	\$ (3,228.65)	\$ (1,709.00)	\$ (1,965.35)	Retiree Contribution
Total Insurance Retired Employees	\$ 157,852.87	\$ 202,889.49	\$ 193,688.00	\$ 151,323.57	\$ 208,681.71	\$ 239,983.97	
COBRA Health Insurance Expense	\$ 2,288.48	\$ -	\$ -	\$ -	\$ -	\$ -	
COBRA Insurance Offset	\$ (2,288.48)	\$ -	\$ -	\$ -	\$ -	\$ -	
Total COBRA Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Property & Casualty Insurance	\$ 26,865.00	\$ 28,928.00	\$ 28,957.00	\$ 30,597.00	\$ 31,273.56	\$ 36,000.00	
Workers Comp Insurance	\$ 13,984.00	\$ 14,404.00	\$ 15,000.00	\$ 15,044.00	\$ 15,750.00	\$ 17,325.00	
Treasurer's Bond	\$ 289.00	\$ 674.00	\$ 350.00	\$ 243.00	\$ 500.00	\$ 500.00	MIIA Treasurer's Bond
Insurance Totals	\$ 41,138.00	\$ 44,006.00	\$ 44,307.00	\$ 45,884.00	\$ 47,523.56	\$ 53,825.00	
New Equipment	\$ 7,403.17	\$ 6,346.02	\$ 5,000.00	\$ 3,034.82	\$ 5,000.00	\$ 5,000.00	Equipment Replacement
Equipment Lease	\$ 12,197.13	\$ 10,720.35	\$ 11,000.00	\$ 11,427.40	\$ 11,000.00	\$ 12,000.00	Copier (2) & Printer (5) Leases
Acquisition of Equipment Totals	\$ 19,600.30	\$ 17,066.37	\$ 16,000.00	\$ 14,462.22	\$ 16,000.00	\$ 17,000.00	
Tuition Elementary School	\$ 10,341.76	\$ -	\$ -	\$ -	\$ -	\$ -	
Tuition Middle School	\$ 208,635.82	\$ 160,024.34	\$ 130,081.00	\$ 140,077.75	\$ 208,105.77	\$ 231,772.36	Just Regular Ed
Tuition High School	\$ 441,410.77	\$ 443,866.12	\$ 435,717.00	\$ 414,736.50	\$ 371,325.78	\$ 386,262.72	Just Regular Ed
SN OD Public School Tuition	\$ 25,863.92	\$ 7,013.38	\$ 7,280.00	\$ 647.00	\$ 60,000.00	\$ -	100% SPED plus 1:1 - Included in SN High School
SN Tuition Middle School	\$ 43,499.80	\$ 55,758.56	\$ 87,985.00	\$ 82,852.44	\$ 62,957.00	\$ 83,549.00	Tuition for 5 students 3 - 50%1 - 100%1 - 10%
SN Tuition High School	\$ 107,675.74	\$ 70,838.63	\$ 107,909.00	\$ 139,432.45	\$ 115,462.63	\$ 258,134.00	13 student Includes 3 1:1 students Includes Para and 1:1 Nursing Support
Vocational Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Tuition to Mass Schools	\$ 837,427.81	\$ 737,501.03	\$ 768,972.00	\$ 777,746.14	\$ 817,851.18	\$ 959,718.08	
School Choice Tuitions	\$ 236,956.00	\$ 230,772.00	\$ 242,138.00	\$ 302,397.00	\$ 295,328.00	\$ 280,027.00	Based on Cherry Sheet
SN School Choice Tuition	\$ 22,971.00	\$ -	\$ 7,753.00	\$ (647.00)	\$ 7,753.00	\$ 7,753.00	Based on Cherry Sheet
Total School Choice Tuitions	\$ 259,927.00	\$ 230,772.00	\$ 249,891.00	\$ 301,750.00	\$ 303,081.00	\$ 287,780.00	
SN OD Non-Public School Tuition	\$ 17,211.66	\$ 60,000.00	\$ 117,938.00	\$ 6,547.94	\$ -	\$ -	
Circuit Breaker Revolving Offset	\$ (16,004.00)	\$ (9,722.00)	\$ -	\$ -	\$ -	\$ -	
Total Tuition Non-Public Schools	\$ 33,215.66	\$ 50,278.00	\$ 117,938.00	\$ 6,547.94	\$ -	\$ -	
Total GF Actual Expenditures	\$ 4,648,988.56	\$ -	\$ -	\$ -	\$ -	\$ -	
Total General Fund Approved Budget	\$ 4,753,196.00	\$ 4,556,185.50	\$ 4,635,910.00	\$ 4,573,878.39	\$ 5,006,870.50	\$ 5,416,273.02	
Difference Over/Under	\$ 104,207.44	\$ 116,246.50	\$ -	\$ -	\$ -	\$ -	

Operating Revenue Description	FY22 Actual	FY23 Actual	FY24 Approved	FY24 Actual	FY25 Approved	FY26 Proposed	Comments
Otis Assessment	\$ 1,923,287.00	\$ 2,141,357.00	\$ 2,295,418.00	\$ -	\$ 2,352,565.28	\$ 2,254,564.93	
Sfid Assessment	\$ 1,418,484.00	\$ 1,426,042.00	\$ 1,543,653.00	\$ -	\$ 1,563,249.96	\$ 1,399,631.36	
Chapter 70	\$ 501,250.00	\$ 597,905.00	\$ 618,910.00	\$ -	\$ 731,290.00	\$ 751,619.00	Based on Cherry Sheet

Description	FY22 Actual	FY23 Actual	FY24 Approved	FY24 Actual	FY25 Approved	FY26 Proposed	Comments
Transportation Aid	\$ 273,183.00	\$ 208,784.00	\$ 196,846.00		\$ 204,765.00	\$ 204,765.00	Based on Cherry Sheet
E&D	\$ 504,175.00	\$ 200,000.00	\$ 237,135.00		\$ 150,000.00	\$ 200,000.00	
Bank Interest	\$ 286.17	\$ 8,562.59	\$ 2,500.00		\$ 5,000.00	\$ 5,000.00	
Fees/Other Receipts	\$ 13,518.39	\$ 1,156.52	\$ -		\$ -		
Vocational Transp Reimbursement	\$ -	\$ -	\$ -		\$ -		
Homeless Transp Reimbursement	\$ -	\$ -	\$ -		\$ -		
Regional Transp Revolving Transfer	\$ 303,000.00	\$ 244,000.00	\$ -		\$ -	\$ 169,545.00	All of transportation aid + trans revolving will offset the budget
Total Offsets						\$ 431,148.00	Grants, School Choice and Circuit Breaker Offsets
Income Totals	\$ 4,937,183.56	\$ 4,827,807.11	\$ 4,894,462.00		\$ 5,006,870.24	\$ 5,416,273.29	

Capital Expense	FY22 Actual	FY23 Actual	FY24 Approved	FY24 Actual	FY25 Approved	FY26 Proposed	Comments
Capital Equipment Replacement	\$ 20,200.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 50,000.00	\$ 60,000.00	Continue Floor and Boiler
Van Purchase	\$ -	\$ -	\$ -		\$ -		
Extraordinary Maintenance (>\$150K)	\$ 100,000.00	\$ 64,000.00	\$ -				
Capital Expenditure Total	\$ 120,200.00	\$ 64,000.00	\$ 10,000.00		\$ 50,000.00	\$ 60,000.00	

Equalized Valuation Thru FY25 RMLCA Starting FY26	FY22 Actual	FY23 Actual	FY24 Approved	FY24 Actual	FY25 Approved	FY26 Proposed	Comments
Otis	\$ 659,119,700.00	\$ -	\$ 755,586,300.00	\$ -	\$ 882,749,000.00	\$ 769,984.81	
Otis % of Total	73.32%	0.00%	74.25%	0.00%	71.89%	77.19%	New RDA Uses RMLCA
Sandisfield	\$ 239,836,800.00	\$ -	\$ 262,006,000.00	\$ -	\$ 345,228,600.00	\$ 227,587.48	
Sandisfield % of Total	26.68%	0.00%	25.75%	0.00%	28.11%	22.81%	New RDA Uses RMLCA

Capital Expense Assessment	FY22 Actual	FY23 Actual	FY24 Approved	FY24 Actual	FY25 Approved	FY26 Proposed	Comments
Otis Equalized Valuation Share	\$ 28,810.00	\$ -	\$ 2,861.00		\$ 14,390.60	\$ 43,131.85	New RDA - Captial only against Equalized Valuation
Otis Enrollment Share	\$ 36,660.00	\$ -	\$ 3,713.00		\$ 18,563.09		
Otis Total	\$ 65,470.00	\$ -	\$ 6,574.00		\$ 32,953.69		
Sandisfield Equalized Valuation Share	\$ 21,190.00	\$ -	\$ 2,139.00		\$ 10,609.40	\$ 16,868.15	New RDA - Captial only against Equalized Valuation
Sandisfield Enrollment Share	\$ 13,340.00	\$ -	\$ 1,287.00		\$ 6,436.91		
Sandisfield Total	\$ 34,530.00	\$ -	\$ 3,426.00		\$ 17,046.31		
Capital Expenditure Revenue Total	\$ 100,000.00	\$ -	\$ 10,000.00		\$ 50,000.00	\$ 60,000.00	

Total Assessment	FY22 Actual	FY23 Actual	FY24 Approved	FY24 Actual	FY25 Approved	FY26 Proposed	Comments
Otis Assessment	\$ 1,988,757.00		\$ 2,301,992.00		\$ 2,385,518.98	\$ 2,452,199.66	2.80%
Sandisfield Assessment	\$ 1,453,014.00		\$ 1,547,079.00		\$ 1,580,296.26	\$ 1,261,996.63	-20.14%

School Choice Revolving Fund	FY22 Actual	FY23 Actual	FY24 Approved	FY24 Actual	FY25 Approved	FY26 Proposed	Comments
Classroom Curriculum Supplies	\$ 16,485.91	\$ 20,000.00	\$ 20,000.00		\$ -		
Foreign Language	\$ -	\$ -	\$ -		\$ -		
Gifted & Talented	\$ -	\$ -	\$ -		\$ -		
Library Materials	\$ 1,036.02	\$ 1,000.00	\$ 1,000.00		\$ -		
Nature's Classroom (1/2 Cost)	\$ 1,250.00	\$ 6,000.00	\$ 6,000.00				
Payroll Expenses	\$ 191,250.00	\$ 164,000.00	\$ 135,000.00		\$ 100,000.00	\$ 250,000.00	
Professional Development	\$ -	\$ 8,000.00	\$ 8,000.00		\$ -		
SN Contracted Services	\$ 32,000.00	\$ 37,000.00	\$ 37,000.00		\$ -		
Capital Equipment	\$ -	\$ -	\$ -		\$ -		
Total Paid from School Choice	\$ 252,126.57	\$ 236,000.00	\$ 207,000.00		\$ 100,000.00		

Annual Comparisons	FY22 Actual	FY23 Actual	FY24 Approved	FY24 Actual	FY25 Approved	Comments
Teacher Salaries (Reg & SN)	\$ 1,008,844.09	\$ 1,086,999.69	\$ 1,044,868.00		\$ 1,212,905.00	\$ 1,496,913.06 genfund+schl ch+subs

Revolving Account Balances	Balance	Balance	#REF! Balance	FY24 Actual	FY25 Approved	Comments
Circuit Breaker	\$ 9,721.00	\$ -	?		\$ 28,025.00	
Pre-Kindergarten	\$ 262.88	\$ -	\$ -			

Description	FY22 Actual	FY23 Actual	FY24 Approved	FY24 Actual	FY25 Approved	FY26 Proposed	Comments
Regional Transportation	\$ 244,000.00	\$ -	\$ -		\$ 204,765.00	\$ 204,765.00	Waiting for DOR to approve EOY trans expense adjustment
School Choice	\$ 348,421.97	\$ 335,905.47	\$ 236,327.47		\$ 242,377.47	\$ -	
Capital Stabilization	\$ -	\$ -	\$ -				

Excess & Deficiency	Certified 11/2021	\$ -	Certified 11/2023				Comments
Balance at Beginning of Fiscal Year	\$ 641,835.00		\$ 244,000.00		\$ 162,508.00	\$ 250,726.00	5% allowed, amount is estimated

Grant Projections Used in Budget	FY22 Actual	\$ -					Comments
Title I	\$ 27,000.00	\$ -	\$ 31,000.00		\$ 28,808.00	\$ 25,078.00	Used to offset Paraprofessionals
Title II						\$ 2,694.00	
Title IV						\$ 10,000.00	
Small Rural Schools Achievement	\$ 23,038.00	\$ -	\$ -		\$ -		Used to offset Summer School
Rural Grant					\$ 45,500.00	\$ 50,000.00	Est. 3-year average - Used to offset curriculum
SPED 240	\$ 40,252.00	\$ -	\$ 58,000.00		\$ 60,419.00	\$ 62,768.00	Used to offset SN Paraprofessionals