

Central Berkshire Regional School District

Proposed Operating and Capital Budgets
For Final Adoption

Fiscal Year 2010

March 12, 2009

PROPOSED BUDGET FOR FINAL ADOPTION 3/12/09
Including Changes Directed by Finance Committee 3/10/09

| | FY 2009 Original Budget 3/6/08 | FY 2009 Amended Budget 2/4/2009 | FY10 Proposed | Change \$ | Change % |
|----------------------------------|--------------------------------------|------------------------------------|------------------|----------------|--------------|
| 105 Building Administration | 1,122,446 | 1,140,477 | 1,095,808 | (44,669) | -3.92% |
| 118 Kindergarten | 398,637 | 500,047 | 536,001 | 35,954 | 7.19% |
| 120 Elementary Classroom | 2,166,052 | 2,030,915 | 2,110,296 | 79,381 | 3.91% |
| 140 English Language Education | 38,455 | 43,308 | 44,607 | 1,299 | 3.00% |
| 142 Language Arts/English | 753,456 | 702,088 | 751,621 | 49,533 | 7.06% |
| 144 Reading | 335,605 | 158,407 | 185,805 | 27,398 | 17.30% |
| 146 Remedial Reading | 248,686 | 280,873 | 303,404 | 22,531 | 8.02% |
| 148 Mathematics | 568,045 | 622,559 | 658,808 | 36,249 | 5.82% |
| 150 Science | 540,980 | 687,117 | 714,316 | 27,199 | 3.96% |
| 152 Social Studies | 520,873 | 538,262 | 573,357 | 35,095 | 6.52% |
| 154 Art | 167,362 | 166,865 | 202,979 | 36,114 | 21.64% |
| 156 Music | 364,898 | 370,433 | 399,372 | 28,939 | 7.81% |
| 158 Physical Education | 409,505 | 357,876 | 373,987 | 16,111 | 4.50% |
| 160 Business Education | 165,718 | 173,876 | 178,981 | 5,105 | 2.94% |
| 162 Family & Consumer Science | 46,028 | 47,889 | 56,658 | 8,769 | 18.31% |
| 164 Foreign Language | 294,241 | 315,555 | 329,814 | 14,259 | 4.52% |
| 166 Industrial Arts | 194,951 | 214,390 | 220,356 | 5,966 | 2.78% |
| 168 Occupational Education | 21,736 | 27,808 | 28,786 | 978 | 3.52% |
| 170 Health Education | 5,958 | 517 | - | (517) | -100.00% |
| 172 Computer | 346,460 | 338,625 | 292,200 | (46,425) | -13.71% |
| Total Regular Instruction | 8,710,090 | 8,717,887 | 9,057,156 | 339,269 | 3.89% |

PROPOSED BUDGET FOR FINAL ADOPTION 3/12/09
Including Changes Directed by Finance Committee 3/10/09

| | FY 2009 Original Budget 3/6/08 | FY 2009 Amended Budget 2/4/2009 | FY10 Proposed | Change \$ | Change % |
|---|--------------------------------------|------------------------------------|------------------|-----------------|---------------|
| 210 Administration | 156,171 | 191,858 | 188,836 | (3,022) | -1.58% |
| 220 District Specialists | 449,638 | 689,625 | 847,349 | 157,724 | 22.87% |
| 230 Building Specialists | 1,855,492 | 1,423,106 | 1,277,942 | (145,164) | -10.20% |
| 240 Tuition to MA Schools | 487,862 | 500,000 | 430,506 | (69,494) | -13.90% |
| 250 Tuition to Out-of-State Schools | | 100,000 | 103,000 | 3,000 | 3.00% |
| 260 Tutors | 56,646 | 56,646 | 56,646 | - | 0.00% |
| Total Special Education Programs | 3,005,809 | 2,961,235 | 2,904,279 | (56,956) | -1.92% |

| | | | | | |
|---------------------------------------|----------|------------------|------------------|-----------------|---------------|
| 260 School Choice Tuition | | 886,357 | 960,732 | 74,375 | 8.39% |
| 270 Charter School Tuition | | 224,412 | 128,492 | (95,920) | -42.74% |
| Total Other Education Programs | - | 1,110,769 | 1,089,224 | (21,545) | -1.94% |

| | | | | | |
|---|------------------|------------------|------------------|---------------|--------------|
| 300 Course Reimbursement | | 20,000 | 48,000 | 28,000 | 140.00% |
| 305 Regional School Comm. | 82,079 | 128,729 | 129,933 | 1,204 | 0.94% |
| 310 Central Administration | 609,316 | 630,931 | 651,388 | 20,457 | 3.24% |
| 312 Substitutes | 132,000 | 98,000 | 98,000 | - | 0.00% |
| 315 Library - Media | 188,163 | 205,844 | 214,459 | 8,615 | 4.19% |
| 320 Guidance | 417,066 | 611,869 | 620,655 | 8,786 | 1.44% |
| 325 Attendance | | - | | - | |
| 330 Health Services | 253,707 | 242,329 | 266,577 | 24,248 | 10.01% |
| 335 Athletics | 148,878 | 142,746 | 146,679 | 3,933 | 2.76% |
| 340 Student Activities (Clubs, etc.) | 76,208 | 63,815 | 65,729 | 1,914 | 3.00% |
| 345 Food Services | | 66,625 | 68,624 | 1,999 | 3.00% |
| Total Instructional Support Programs | 1,907,417 | 2,210,888 | 2,310,044 | 99,156 | 4.48% |

PROPOSED BUDGET FOR FINAL ADOPTION 3/12/09
Including Changes Directed by Finance Committee 3/10/09

| | FY 2009 Original Budget 3/6/08 | FY 2009 Amended Budget 2/4/2009 | FY10 Proposed | Change \$ | Change % |
|--|--------------------------------------|------------------------------------|-------------------|----------------|--------------|
| 400 Contingency Maintenance | 60,000 | 60,000 | 60,000 | - | 0.00% |
| 410 Custodial Services | 729,358 | 730,088 | 757,172 | 27,084 | 3.71% |
| 420 Utilities | 1,049,565 | 1,202,322 | 1,210,005 | 7,683 | 0.64% |
| 440 Maint. of Grounds | 182,590 | 177,005 | 174,070 | (2,935) | -1.66% |
| 450 Maint. of Buildings | 194,712 | 168,266 | 157,782 | (10,484) | -6.23% |
| 460 Maint. of Equipment | 21,118 | 26,132 | 22,487 | (3,645) | -13.95% |
| 470 Clothing Allowance | - | 6,745 | 6,745 | - | 0.00% |
| Total Maintenance Programs | 2,237,342 | 2,370,558 | 2,388,261 | 17,703 | 0.75% |
| 510 Employer Retirement Contributions* | 7,687,435 | 618,000 | 613,520 | (4,480) | -0.72% |
| 520 Active Employees Health Insurance | | 2,718,609 | 2,875,000 | 156,391 | 5.75% |
| 521 Retirees Health Insurance | | 1,378,000 | 1,517,397 | 139,397 | 10.12% |
| 525 Other Employee Insurance | | 237,640 | 256,833 | 19,193 | 8.08% |
| 526 Non-Employee Insurance | | 199,500 | 170,000 | (29,500) | -14.79% |
| 528 Other Contractual Obligations | | 238,900 | 238,500 | (400) | -0.17% |
| 530 Rental/Lease of Equipment | | | 163,070 | 163,070 | |
| 540 Short Term Interest | | 64,300 | 50,000 | (14,300) | -22.24% |
| 550 Contingency Excess & Deficiency Expenses | 200,000 | 200,000 | 250,000 | 50,000 | 25.00% |
| 550 Reductions | (448,000) | | (662,922) | (662,922) | |
| 550 Additions/(Reductions) | (137,000) | | | - | |
| 550 Expenses Contingent Upon Add'l Revenue | | | 662,922 | 662,922 | |
| Total Retire., Ins, Tax, Int., Other | 7,302,435 | 5,654,949 | 6,134,320 | 479,371 | 8.48% |
| Total Operating | 23,163,093 | 23,026,286 | 23,883,284 | 856,998 | 3.72% |
| TRANSPORTATION PROGRAMS | | | | | |
| 210 Special Ed | 463,696 | 475,000 | 528,350 | 53,350 | 11.23% |
| 332 Regular Ed | 1,363,120 | 1,370,000 | 1,431,650 | 61,650 | 4.50% |
| 530 Transportation Addition dependent upon funding | 100,000 | 100,000 | - | (100,000) | -100.00% |
| Total Transportation | 1,926,816 | 1,945,000 | 1,960,000 | 15,000 | 0.77% |
| Grand Total Operational Budget | 25,089,909 | 24,971,286 | 25,843,284 | 871,998 | 3.49% |
| Without Revenue Dependent Expenses | 24,989,909 | 24,871,286 | 25,180,362 | 309,076 | 1.24% |

*Due to ongoing collective bargaining negotiations in FY09, salary increases and benefit expenses not listed in detail. FY10 expenses are county retirement and Medicare contributions.

ANTICIPATED REVENUE FY-2010
Central Berkshire Regional School District
PROPOSED BUDGET FOR FINAL ADOPTION 3/12/09

| | FY2009 | | FY2010 | | |
|---|-------------------|-------------------|-------------------|--------------------|---------------|
| | Estimated | Final | Estimated | Change from FY2009 | |
| | | | | \$ | % |
| Revenue | | | | | |
| State Aid | | | | | |
| Chapter 70 (Governor's Budget House 1) | 8,930,319 | 8,930,319 | 8,930,319 | 0 | 0.00% |
| Additional Chapter 70* | 240,000 | 0 | 0 | 0 | |
| Regional School Transportation | 835,833 | 912,037 | 973,512 | 61,475 | 6.74% |
| Regional School Transportation * | 100,000 | 100,000 | | (100,000) | -100.00% |
| State Aid Sub-Total | 10,106,152 | 9,942,356 | 9,903,831 | (38,525) | -0.39% |
| Other Revenue | | | | | |
| Interest Income | 40,000 | 40,000 | 60,000 | 20,000 | 50.00% |
| Misc Receipts | 47,116 | 47,116 | 15,000 | (32,116) | -68.16% |
| Excess & Deficiency Appropriation * | 200,000 | 200,000 | 250,000 | 50,000 | 25.00% |
| Charter School Reimbursement | 28,416 | 84,554 | 0 | (84,554) | -100.00% |
| School Choice Receipts | 405,282 | 404,317 | 403,329 | (988) | -0.24% |
| Contingency Revenue* | 0 | 0 | 662,922 | 662,922 | |
| Other Revenue Sub-Total | 720,814 | 775,987 | 1,391,251 | 615,264 | 79.29% |
| Total Anticipated Revenue | 10,826,966 | 10,718,343 | 11,295,082 | 576,739 | 5.38% |
| Total Anticipated Revenue with no offset revenue | 10,826,966 | 10,718,343 | 10,632,160 | (86,183) | -0.80% |

* Includes an expenditure offset of the same amount.

CENTRAL BERKSHIRE REGIONAL SCHOOL DISTRICT

Town Assessments for Proposed Final Operating Budget 3/12/09

Net Assessments by Statutory Method

School Year 2009 - 2010 Budget

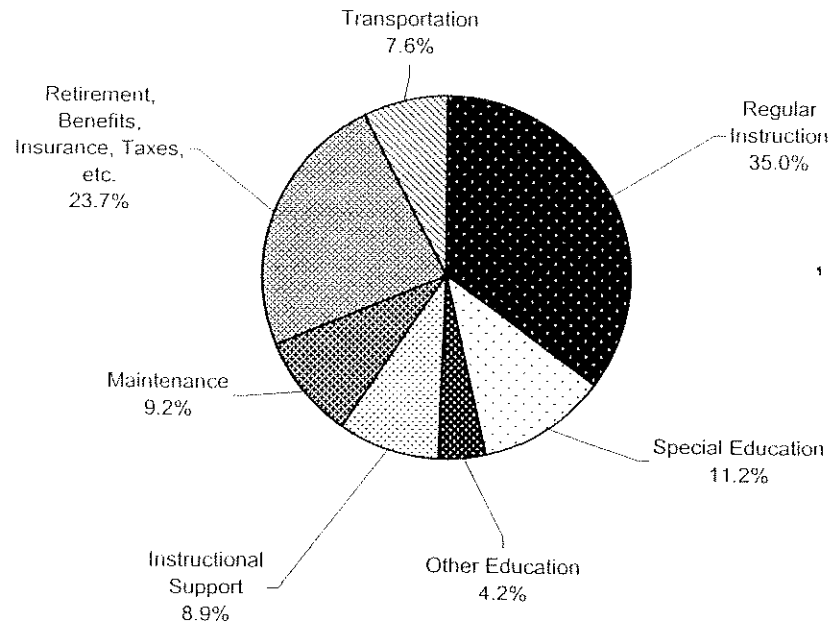
| | Transportation | Basic Budget | Net Town Levy |
|--|----------------|----------------|----------------|
| Operating Budget | \$1,960,000 | \$23,883,284 | \$25,843,284 |
| Less Anticipated Revenue Governor's Budget | (\$973,512) | (\$10,321,570) | (\$11,295,082) |
| Net Town Levy* | \$986,488 | \$13,561,714 | \$14,548,202 |

| | Town's % of Operating Budget Based on 10/1/08 Census | FY-2010 Net ** Minimum Contribution | FY-2010 Trans Assess. | FY-2010 Basic Budget Balance | FY-2010 Net Town Levy* | FY-2009 Net Town Levy | FY-2009 to FY-2010 Difference | % Change |
|------------|--|-------------------------------------|-----------------------|------------------------------|------------------------|-----------------------|-------------------------------|----------|
| BECKET | 8.55% | 1,744,016 | 84,345 | 290,247 | 2,118,608 | 2,053,631 | 64,977 | 3.16% |
| CUMMINGTON | 4.09% | 643,518 | 40,347 | 138,843 | 822,708 | 836,020 | (13,312) | -1.59% |
| DALTON | 56.60% | 4,682,174 | 558,352 | 1,921,400 | 7,161,926 | 7,173,180 | (11,254) | -0.16% |
| HINSDALE | 14.41% | 1,509,170 | 142,153 | 489,176 | 2,140,499 | 2,020,067 | 120,432 | 5.96% |
| PERU | 6.94% | 458,386 | 68,462 | 235,592 | 762,440 | 753,295 | 9,145 | 1.21% |
| WASHINGTON | 3.39% | 363,138 | 33,442 | 115,080 | 511,660 | 523,633 | (11,973) | -2.29% |
| WINDSOR | 6.02% | 766,613 | 59,387 | 204,361 | 1,030,361 | 903,117 | 127,244 | 14.09% |
| TOTALS | 100.00% | 10,167,015 | 986,488 | 3,394,699 | 14,548,202 | 14,262,943 | 285,259 | 2.00% |

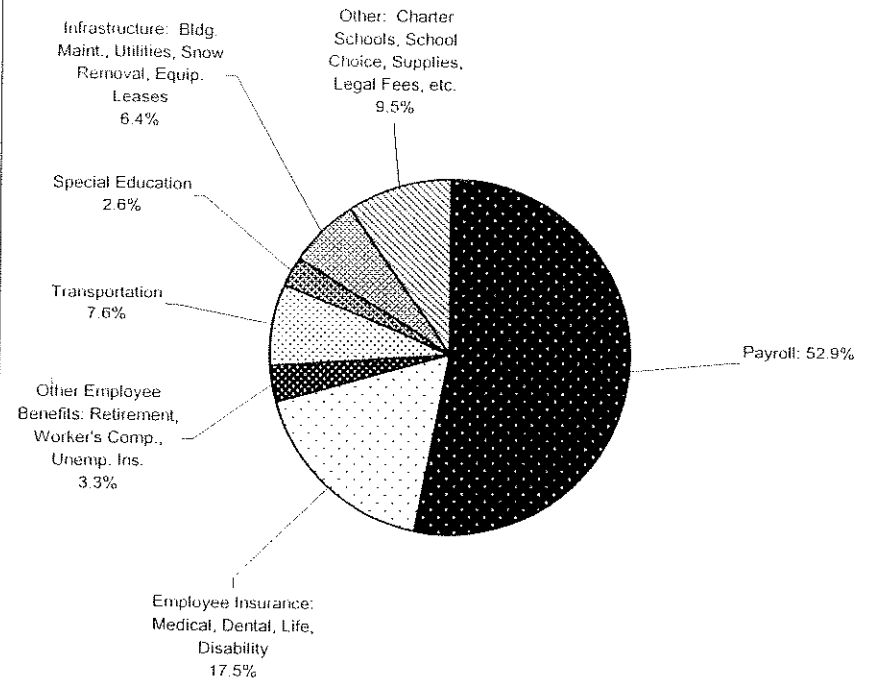
** Net Minimum contribution as determined by MA Dept. of Elementary and Secondary Education

| Recommended Savings & Reductions 3/12/09 | | |
|--|----------|---|
| SAVINGS | | |
| Energy Savings | 6,733 | D |
| Heating Oil Savings* | 290,000 | |
| Retirement Savings 7 positions | 126,000 | D |
| REDUCTIONS | | |
| Travel Reimbursements | 10,000 | D |
| Professional Development Substitutes | 25,000 | D |
| Legal Fees | 25,000 | D |
| Central Office | 24,000 | D |
| School Secretaries**: 2FTE - District-Wide Reorganization | 40,683 | D |
| PAL Program: 1 Teacher FTE; 1 Paraprofessional FTE - To Stimulus Grant | 42,030 | N |
| Inclusion Paras: 4 FTE - To Stimulus Grant | 75,800 | D |
| Computer Leases | 10,244 | D |
| Supplies | 5,000 | D |
| ** To Be Applied to District-Wide Secretary Reorganization | (17,568) | |
| Total Reductions - Line 530 | 662,922 | |
| *Plan to Allocate Heating Oil Savings | | |
| Elementary Textbooks | 25,000 | |
| Teachers' Column Movement | 25,000 | |
| Active Employees Health Insurance | 75,000 | |
| Retirees Health Insurance | 75,000 | |
| Contingency Maintenance | 90,000 | |
| | 290,000 | |
| Additions Contingent Upon Funding | | |
| Expenses Contingent Upon additional Chapter 70 or Other Funding | 662,922 | |
| Conditional Expenses from Excess and Deficiency | 250,000 | |
| 530 Total Additions Contingent upon funding | 912,922 | |
| D=district wide, BT= Berkshire Trail, BW= Becket-Washington, C=Craneville, K=Kittredge, N=Nessacus, W=Wahconah | | |

EXPENSES BY PROGRAM



EXPENSES BY CATEGORY



CENTRAL BERKSHIRE REGIONAL SCHOOL DISTRICT
 Overview of Capital Budget and Apportionment for the FY2010 Budget
 Official enrollment figures as of October 1, 2008

| | FY2002 | FY2003 | FY2004 | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 | FY2010 | INCREASE/ (DECREASE) |
|--------------------|-----------|-----------|-----------|-----------|-------------|-----------|-----------|-----------|-----------|-------------------------|
| Net Capital Budget | \$930,602 | \$906,250 | \$907,377 | \$872,880 | \$1,056,108 | \$904,249 | \$892,804 | \$921,406 | \$723,339 | (\$198,067) |

| Town | BECKET WASHINGTON | | | BERKSHIRE TRAIL ADD/RENOVATION | | | BERKSHIRE TRAILBOILER | | | KITTTREDGE | | | NESSACUS | | |
|------------|--------------------|---------|--------------------|--------------------------------|---------|--------------------|-----------------------|---------|--------------------|--------------------|---------|--------------------|--------------------|---------|--------------------|
| | Enroll. 10/1/08 | % | FY-2010 Capital | Enroll. 10/1/08 | % | FY-2010 Capital | Enroll. 10/1/08 | % | FY-2010 Capital | Enroll. 10/1/08 | % | FY-2010 Capital | Enroll. 10/1/08 | % | FY-2010 Capital |
| Becket | 59 | 70.24% | \$130,938 | 0 | 0.00% | \$0 | 0 | 0.00% | \$0 | 1 | 0.50% | \$455 | 32 | 7.02% | \$27,077 |
| Cummington | 0 | 0.00% | \$0 | 48 | 55.81% | (\$13,687) | 48 | 55.81% | \$16,398 | 0 | 0.00% | \$0 | 14 | 3.07% | \$11,846 |
| Dalton | 1 | 1.19% | \$2,219 | 1 | 1.16% | (\$285) | 1 | 1.16% | \$342 | 11 | 5.50% | \$5,006 | 276 | 60.53% | \$233,537 |
| Hinsdale | 1 | 1.19% | \$2,219 | 0 | 0.00% | \$0 | 0 | 0.00% | \$0 | 127 | 63.50% | \$57,801 | 62 | 13.60% | \$52,461 |
| Peru | 2 | 2.38% | \$4,439 | 0 | 0.00% | \$0 | 0 | 0.00% | \$0 | 59 | 29.50% | \$26,852 | 27 | 5.92% | \$22,846 |
| Washington | 21 | 25.00% | \$46,605 | 0 | 0.00% | \$0 | 0 | 0.00% | \$0 | 0 | 0.00% | \$0 | 14 | 3.07% | \$11,846 |
| Windsor | 0 | 0.00% | \$0 | 37 | 43.02% | (\$10,551) | 37 | 43.02% | \$12,639 | 2 | 1.00% | \$910 | 31 | 6.80% | \$26,231 |
| Totals | 84 | 100.00% | \$186,420 | 86 | 100.00% | (\$24,523) | 86 | 100.00% | \$29,379 | 200 | 100.00% | \$91,024 | 456 | 100.00% | \$385,844 |

| Town | KITTTREDGE Short Term | | | NESSACUS Short Term | | | WAHCONAH Short Term | | | CRANEVILLE Short Term | | | TOTAL FY-2010 CAPITAL |
|------------|-----------------------|---------|--------------------|---------------------|---------|--------------------|---------------------|---------|--------------------|-----------------------|---------|--------------------|-----------------------------|
| | Enroll. 10/1/08 | % | FY-2010 Capital | Enroll. 10/1/08 | % | FY-2010 Capital | Enroll. 10/1/08 | % | FY-2010 Capital | Enroll. 10/1/08 | % | FY-2010 Capital | |
| Becket | 1 | 0.50% | \$23 | 32 | 7.02% | \$911 | 42 | 6.83% | \$1,578 | 1 | 0.22% | \$31 | 161,013 |
| Cummington | 0 | 0.00% | \$0 | 14 | 3.07% | \$398 | 17 | 2.76% | \$639 | 0 | 0.00% | \$0 | 15,594 |
| Dalton | 11 | 5.50% | \$255 | 276 | 60.53% | \$7,854 | 356 | 57.89% | \$13,376 | 456 | 99.13% | \$14,353 | 276,657 |
| Hinsdale | 127 | 63.50% | \$2,942 | 62 | 13.60% | \$1,765 | 84 | 13.66% | \$3,156 | 3 | 0.65% | \$95 | 120,439 |
| Peru | 59 | 29.50% | \$1,366 | 27 | 5.92% | \$768 | 45 | 7.32% | \$1,691 | 0 | 0.00% | \$0 | 57,962 |
| Washington | 0 | 0.00% | \$0 | 14 | 3.07% | \$398 | 22 | 3.58% | \$827 | 0 | 0.00% | \$0 | 59,676 |
| Windsor | 2 | 1.00% | \$46 | 31 | 6.80% | \$882 | 49 | 7.97% | \$1,841 | 0 | 0.00% | \$0 | 31,998 |
| Totals | 200 | 100.00% | \$4,632 | 456 | 100.00% | \$12,976 | 615 | 100.00% | \$23,108 | 460 | 100.00% | \$14,479 | 723,339 |