

Central Berkshire Regional School District

Proposed Operating and Capital Budgets  
For Preliminary Approval

Fiscal Year 2011

February 11, 2010

**Anticipated Revenue FY-2011  
Governor's Budget (House 1) Chapter 70  
Operating Budget**

	3/12/2009	<u>FY-2010</u>		<u>FY-2011</u>		
	Adopted 3/12/09	7/23/2009 Recertified Budget	12/10/2009 Recertified Budget	FY11 Estimated	\$ Change	% Change
<b>Revenue</b>						
<b>State Aid</b>						
Chapter 70	8,930,319	8,751,713	8,751,713	8,805,818	54,105	0.62%
Additional Chapter 70	-	-	-	-	-	
Regional School Transportation	973,512	684,285	684,285	742,950	58,665	8.57%
Add'l Regional School Transportation	-	100,000	100,000	100,000	-	0.00%
Charter School Reimbursement	-	56,469	56,469	50,350	(6,119)	-10.84%
<b>State Aid Sub-total</b>	<b>9,903,831</b>	<b>9,592,467</b>	<b>9,592,467</b>	<b>9,699,118</b>	<b>106,651</b>	<b>1.11%</b>
<b>Other Revenue</b>						
School Choice Receiving Tuition	403,329	447,546	447,546	549,061	101,515	22.68%
Interest Income	60,000	60,000	60,000	25,000	(35,000)	-58.33%
Miscellaneous Income	15,000	15,000	15,000	31,000	16,000	106.67%
Excess & Deficiency Appropriation	250,000	250,000	367,911	500,000	132,089	35.90%
School Choice Revolving	662,922	-	60,955	200,000	139,045	228.11%
Federal Stimulus	-	21,742	54,105	-	(54,105)	-100.00%
Contingency Revenue **	-	-	-	100,000	100,000	
<b>Other Revenue Sub-total</b>	<b>1,391,251</b>	<b>794,288</b>	<b>1,005,517</b>	<b>1,405,061</b>	<b>399,544</b>	<b>39.74%</b>
<b>TOTAL ANTICIPATED REVENUE</b>	<b>11,295,082</b>	<b>10,386,755</b>	<b>10,597,984</b>	<b>11,104,179</b>	<b>506,195</b>	<b>4.78%</b>

\*\*Includes an expenditure offset of the same amount

# CENTRAL BERKSHIRE REGIONAL SCHOOL DISTRICT

## Town Assessments for Proposed Preliminary Budget 2/11/10

### Net Assessments by Statutory Method School Year 2010 - 2011 Budget

	Transportation	Basic Budget	Net Town Levy
Operating Budget	\$1,772,642	\$23,773,786	\$25,546,428
Less Anticipated Revenue Governor's Budget	(742,950)	(10,361,229)	(\$11,104,179)
Net Town Levy*	\$1,029,692	\$13,412,557	\$14,442,249

	Town's % of Operating Budget Based on 10/1/09 Census	FY-2010 Net ** Minimum Contribution	FY-2011 Net ** Minimum Contribution	Difference	FY-2011 Trans Assess	FY-2011 Basic Budget Balance	<b>FY2011 Net Town Levy</b>	FY-2010 Net Town Levy	FY-2009 to FY-2010 Difference	<b>% Change</b>
BECKET	8.00%	1,735,960	1,702,103	(33,857)	82,375	267,913	2,052,391	2,100,470	(48,079)	<b>-2.29%</b>
CUMMINGTON	4.04%	612,035	608,391	(3,644)	41,600	135,296	785,286	786,403	(1,117)	<b>-0.14%</b>
DALTON	57.23%	4,654,280	4,683,267	28,987	589,293	1,916,580	7,189,140	7,067,294	121,846	<b>1.72%</b>
HINSDALE	14.39%	1,488,182	1,502,089	13,907	148,173	481,908	2,132,170	2,102,520	29,650	<b>1.41%</b>
PERU	6.90%	453,185	467,094	13,909	71,049	231,075	769,217	749,056	20,161	<b>2.69%</b>
WASHINGTON	3.27%	358,088	368,762	10,674	33,671	109,509	511,942	502,613	9,329	<b>1.86%</b>
WINDSOR	6.17%	734,250	731,943	(2,307)	63,532	206,628	1,002,103	990,899	11,204	<b>1.13%</b>
<b>TOTALS</b>	<b>100.00%</b>	<b>10,035,980</b>	<b>10,063,649</b>	<b>27,669</b>	<b>1,029,692</b>	<b>3,348,908</b>	<b>14,442,249</b>	<b>14,299,255</b>	<b>142,994</b>	<b>1.00%</b>

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

**Proposed Preliminary FY 2011 Budget - 02/11/2010**  
**PROGRAM EXPENSES**

	FY 2010 Original Budget 3/12/09	FY 2010 Amended Budget 12/10/09	FY11 Proposed	Change \$	Change %
105 Building Administration	1,095,808	1,127,300	1,117,305	(9,995)	-0.89%
118 Kindergarten	536,001	493,283	492,074	(1,209)	-0.25%
120 Elementary Classroom	2,110,296	2,031,534	2,032,921	1,387	0.07%
140 English Language Education	44,607	29,295	29,295	-	0.00%
142 Language Arts/English	751,621	746,843	744,045	(2,798)	-0.37%
144 Reading	185,805	245,376	245,326	(50)	-0.02%
146 Remedial Reading	303,404	265,901	265,639	(262)	-0.10%
148 Mathematics	658,808	656,697	659,398	2,701	0.41%
150 Science	714,316	618,499	620,600	2,101	0.34%
152 Social Studies	573,357	580,747	578,148	(2,599)	-0.45%
154 Art	202,979	185,710	184,671	(1,039)	-0.56%
156 Music	399,372	373,444	373,221	(223)	-0.06%
158 Physical Education	373,987	383,989	384,448	459	0.12%
160 Business Education	178,981	153,981	152,241	(1,740)	-1.13%
162 Family & Consumer Science	56,658	56,658	58,398	1,740	3.07%
164 Foreign Language	329,814	347,211	346,906	(305)	-0.09%
166 Industrial Arts	220,356	217,514	218,464	950	0.44%
168 Occupational Education	28,786	28,786	28,786	-	0.00%
170 Health Education	-	-	600	600	
172 Computer	292,200	304,077	333,969	29,892	9.83%
<b>Total Regular Instruction</b>	<b>9,057,156</b>	<b>8,846,845</b>	<b>8,866,455</b>	<b>19,610</b>	<b>0.22%</b>

**Proposed Preliminary FY 2011 Budget - 02/11/2010**

**PROGRAM EXPENSES**

	FY 2010 Original Budget 3/12/09	FY 2010 Amended Budget 12/10/09	FY11 Proposed	Change \$	Change %
210 Administration	188,836	208,730	192,841	(15,889)	-7.61%
220 District Specialists	847,349	792,723	881,702	88,979	11.22%
230 Building Specialists	1,277,942	1,209,917	1,201,695	(8,222)	-0.68%
240 Tuition to MA Schools	430,506	430,506	459,116	28,610	6.65%
250 Tuition to Out-of-State Schools	103,000	103,000	99,418	(3,582)	-3.48%
260 Tutors	56,646	56,646	56,646	-	0.00%
<b>Total Special Education Programs</b>	<b>2,904,279</b>	<b>2,801,522</b>	<b>2,891,418</b>	<b>89,896</b>	<b>3.21%</b>
260 School Choice Tuition	960,732	933,508	769,478	(164,030)	-17.57%
270 Charter School Tuition	128,492	178,444	181,519	3,075	1.72%
<b>Total Other Education Programs</b>	<b>1,089,224</b>	<b>1,111,952</b>	<b>950,997</b>	<b>(160,955)</b>	<b>-14.47%</b>
300 Course Reimbursement	48,000	48,000	48,000	-	0.00%
305 Regional School Comm.	129,933	98,404	73,500	(24,904)	-25.31%
310 Central Administration	651,388	638,004	592,066	(45,938)	-7.20%
312 Substitutes	98,000	48,522	104,831	56,309	116.05%
315 Library - Media	214,459	215,997	217,610	1,613	0.75%
320 Guidance	620,655	601,767	601,502	(265)	-0.04%
325 Attendance	-	-	-	-	-
330 Health Services	266,577	262,807	267,641	4,834	1.84%
335 Athletics	143,379	134,296	134,296	-	0.00%
340 Student Activities (Clubs, etc.)	65,729	76,597	76,597	-	0.00%
345 Food Services	68,624	65,221	65,221	-	0.00%
<b>Total Instructional Support Programs</b>	<b>2,306,744</b>	<b>2,189,615</b>	<b>2,181,264</b>	<b>(8,351)</b>	<b>-0.38%</b>

**Proposed Preliminary FY 2011 Budget - 02/11/2010**  
**PROGRAM EXPENSES**

	FY 2010 Original Budget 3/12/09	FY 2010 Amended Budget 12/10/09	FY11 Proposed	Change \$	Change %
400 Contingency Maintenance	60,000	100,000	170,000	70,000	70.00%
410 Custodial Services	757,172	752,600	757,243	4,643	0.62%
420 Utilities	1,210,005	898,641	868,689	(29,952)	-3.33%
440 Maint. of Grounds	174,070	174,070	165,292	(8,778)	-5.04%
450 Maint. of Buildings	157,782	105,425	113,340	7,915	7.51%
460 Maint. of Equipment	22,487	21,978	23,968	1,990	9.05%
470 Clothing Allowance	6,745	6,745	6,745	-	0.00%
<b>Total Maintenance Programs</b>	<b>2,388,261</b>	<b>2,059,459</b>	<b>2,105,277</b>	<b>45,818</b>	<b>2.22%</b>
510 Employer Retirement Contributions	616,820	596,820	619,677	22,857	3.83%
520 Active Employees Health Insurance	2,875,000	2,876,738	2,850,000	(26,738)	-0.93%
521 Retirees Health Insurance	1,517,397	1,517,397	1,739,788	222,391	14.66%
525 Other Employee Insurance	241,509	248,000	245,400	(2,600)	-1.05%
526 Non-Employee Insurance	170,000	118,010	103,010	(15,000)	-12.71%
528 Other Contractual Obligations	253,824	265,524	270,000	4,476	1.69%
530 Rental/Lease of Equipment	163,070	116,208	128,981	12,773	10.99%
540 Short Term Interest	50,000	30,000	18,000	(12,000)	-40.00%
550 Contingency Excess & Deficiency Expenses	250,000	250,000	100,000	(150,000)	-60.00%
550 Contractual Obligations	-	-	603,000	603,000	
550 Proposed Initiatives	-	-	211,217	211,217	
550 Additional Reductions	(662,922)	-	(210,699)	(210,699)	
550 Expenses Contingent Upon Add'l Revenue	662,922	-	100,000	100,000	
<b>Total Retire., Ins, Tax, Int., Other</b>	<b>6,137,620</b>	<b>6,018,697</b>	<b>6,778,374</b>	<b>759,677</b>	<b>12.62%</b>
<b>Total Operating</b>	<b>23,883,284</b>	<b>23,028,090</b>	<b>23,773,785</b>	<b>745,695</b>	<b>3.24%</b>
<b>TRANSPORTATION PROGRAMS</b>					
210 Special Ed	528,350	508,350	385,606	(122,744)	-24.15%
332 Regular Ed	1,431,650	1,360,800	1,387,036	26,236	1.93%
<b>Total Transportation</b>	<b>1,960,000</b>	<b>1,869,150</b>	<b>1,772,642</b>	<b>(96,508)</b>	<b>-5.16%</b>
<b>Grand Total Operational Budget</b>	<b>25,843,284</b>	<b>24,897,240</b>	<b>25,546,427</b>	<b>649,187</b>	<b>2.61%</b>

## FY 2011 CBRSD BUDGET

### SAVINGS/REDUCTIONS AND ADDITIONAL REVENUE

	<b>EXPENSE SAVINGS</b>	<b>Savings</b>	<b>Cumulative Savings</b>
1	Central Office Reductions (Legal, Dues, Prof. Services, etc.)	33,655	<b>33,655</b>
2	SPED Reductions (Net transportation savings)	21,770	<b>55,425</b>
3	Transportation: Eliminate one bus	35,000	<b>90,425</b>
4	Asst. Superintendent Salary Savings (Title 1 & Title IIA )	30,000	<b>120,425</b>
5	Becket Washington HVAC Savings (est. 10%)	4,900	<b>125,325</b>
6	Craneville HVAC Savings (est. 20%)	10,600	<b>135,925</b>
7	Nessacus Principal New Hire Savings	9,000	<b>144,925</b>
8	Nessacus Oil to Natural Gas Heat Savings	14,280	<b>159,205</b>
9	Longevity	15,000	<b>174,205</b>
10	DW Repairs & Maintenance	30,000	<b>204,205</b>
11	FICA	9,000	<b>213,205</b>
12	Life Insurance	3,000	<b>216,205</b>
13	Workers Compensation	8,000	<b>224,205</b>
14	Property & Casualty Insurance	15,000	<b>239,205</b>
15	Interest on Short-Term Loans	12,000	<b>251,205</b>
16	Contingency Expenses (E&D) - net of new PEIP	50,000	<b>301,205</b>
17	No replacement of Prof. Development teacher: Title IIA \$ for PD subs	48,000	<b>349,205</b>
18	Active Health Insurance	226,738	<b>575,943</b>
19	One teacher retirement salary savings	18,000	<b>593,943</b>
	<b>ADDITIONAL REVENUE</b>		
1	E&D Revenue		<b>500,000</b>
2	School Choice - Additional Revenue		<b>200,000</b>
		<b>TOTAL</b>	<b>1,293,943</b>

## FY 2011 CBRSD BUDGET

### PROPOSED REDUCTIONS/REALLOCATIONS

		<b>Savings</b>	<b>Cumulative Savings</b>
1	Berkshire Trail: .5 FTE teacher	11,586	<b>11,586</b>
2	Teacher retirements: Total salary savings	92,495	<b>104,081</b>
3	Replace one retiring teacher internally/Reduce .3 FTE SPED teacher		
4	Replace one retiring teacher with .5 FTE teacher; .5 FTE Asst.		
5	Replace one retiring teacher with new hire		
6	Replace one retiring teacher with new hire for A+ Technology Pathway		
7	WRHS: One teacher after reorganizing schedules	30,692	<b>134,773</b>
8	Kittredge: One teacher (enrollment based)	30,692	<b>165,465</b>
9	DW: ELE .5 FTE teacher	29,295	<b>194,760</b>
10	DW: .5 FTE interpreter	9,584	<b>204,344</b>
11	DW: Savings on contractual obligations for 2.5 teachers	6,355	<b>210,699</b>

Preliminary Budget

**FY 2011 CBRSD BUDGET**

**PROPOSED ADDITIONS TO BUDGET**

		Salary	Benefits (PPO Family & Dental)	Cost	Cumulative Cost
1	WRHS: Athletic Equipment			25,000	<b>25,000</b>
2	Craneville: Dean of Students	65,000	18,348	83,348	<b>108,348</b>
3	DW: Technology Assistant (15 hours/week)	22,500	-	22,500	<b>130,848</b>
4	WRHS: Healthcare Pathways Teacher (Science and Health)	45,474	18,348	63,822	<b>194,670</b>
5	Supplies for new Pathway programs			16,547	<b>211,217</b>

Preliminary Budget

**CENTRAL BERKSHIRE REGIONAL SCHOOL DISTRICT**  
**Preliminary Capital Budget and Apportionment for the FY11 Budget**  
 Official Enrollment as of October 1, 2009

	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	INCREASE/ (DECREASE)
Net Capital Budget	\$906,250	\$907,377	\$872,880	\$1,056,108	\$904,249	\$892,804	\$921,406	\$665,420	\$866,890	\$201,470

Town	BECKET WASHINGTON Final Payment FY25			BERKSHIRE TRAIL ADD/RENOVATION Final Payment FY11			BERKSHIRE TRAILBOILER Final Payment FY14			KITTRIDGE Final Payment FY17		
	Enroll.	%	Capital	Enroll.	%	Capital	Enroll.	%	Capital	Enroll.	%	Capital
Becket	62	73.8095%	\$134,755	0	0.0000%	\$0	0	0.0000%	\$0	2	1.1561%	\$919
Cummington	0	0.0000%	\$0	37	50.0000%	\$43,538	37	50.0000%	\$14,263	0	0.0000%	\$0
Dalton	1	1.1905%	\$2,174	1	1.3514%	\$1,176	1	1.3514%	\$385	7	4.0462%	\$3,215
Hinsdale	1	1.1905%	\$2,173	0	0.0000%	\$0	0	0.0000%	\$0	113	65.3179%	\$51,898
Peru	2	2.3810%	\$4,347	0	0.0000%	\$0	0	0.0000%	\$0	50	28.9017%	\$22,963
Washington	18	21.4286%	\$39,122	0	0.0000%	\$0	0	0.0000%	\$0	0	0.0000%	\$0
Windsor	0	0.0000%	\$0	36	48.6486%	\$42,361	36	48.6486%	\$13,878	1	0.5780%	\$459
<b>Totals</b>	<b>84</b>	<b>100.0000%</b>	<b>\$182,571</b>	<b>74</b>	<b>100.0000%</b>	<b>\$87,075</b>	<b>74</b>	<b>100.0000%</b>	<b>\$28,526</b>	<b>173</b>	<b>100.0000%</b>	<b>\$79,454</b>

Town	NESSACUS Final Payment FY18			WRHS Renovation Final Payment FY21			Cap Project (Craneville) FY08 Bond Final Payment FY13			TOTAL FY11	TOTAL FY10	Difference Btw FY10-FY11
	Enroll.	%	Capital	Enroll.	%	Capital	Enroll.	%	Capital	CAPITAL	CAPITAL	
Becket	28	5.8577%	\$17,642	38	6.5404%	\$11,383	1	0.2212%	\$31	164,730	156,948	7,782
Cummington	18	3.7657%	\$11,342	15	2.5818%	\$4,493	0	0.0000%	\$0	73,636	13,816	59,820
Dalton	297	62.1339%	\$187,135	327	56.2823%	\$97,954	447	98.8938%	\$13,887	305,926	241,601	64,325
Hinsdale	70	14.6444%	\$44,106	84	14.4578%	\$25,163	3	0.6637%	\$93	123,433	112,564	10,869
Peru	23	4.8117%	\$14,492	46	7.9174%	\$13,780	0	0.0000%	\$0	55,582	54,533	1,049
Washington	12	2.5105%	\$7,561	26	4.4750%	\$7,788	0	0.0000%	\$0	54,471	57,898	(3,427)
Windsor	30	6.2762%	\$18,903	45	7.7453%	\$13,480	1	0.2212%	\$31	89,112	28,060	61,052
<b>Totals</b>	<b>478</b>	<b>100.0000%</b>	<b>\$301,181</b>	<b>581</b>	<b>100.0000%</b>	<b>\$174,041</b>	<b>452</b>	<b>100.0000%</b>	<b>\$14,042</b>	<b>866,890</b>	<b>665,420</b>	<b>201,470</b>