



SOUTHERN BERKSHIRE REGIONAL SCHOOL DISTRICT



Dr. Brian G. Ricca

Superintendent

Julie M. Hannum

School Committee Chair

Amy Bainbridge-Jordan

School Committee Vice Chair

School Committee Members

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Arthur J. Batacchi, Jr.

James DiPisa

Miguel Mir

E. Bonnie Silvers

Carl Stewart

Nanci Worthington

Date: 5/26/26

To: Southern Berkshire Regional School District School Committee

From: Dr. Brian G. Ricca *(BR)*

RE: FY27 Budget Document

In your packet today is the FY27 budget. I want to note that this document reflects a **point-in-time snapshot based on information available as of last Wednesday**. Since that time, there have been additional developments that may impact our options moving forward.

Most notably, Excess & Deficiency (E&D) has now been certified, and we have an additional \$433,154 to work with. Since last Wednesday, we have continued working to identify additional areas for potential reductions and efficiencies in order to expand the range of options available to the Committee.

At Thursday's meeting, the Leadership Team will present the updated total available for consideration along with recommendations for how those funds may best be allocated. My recommendation framework will prioritize the following:

1. Ensuring the district is positioned to successfully close FY26
2. Restoring staff positions where feasible and responsible
3. Exploring opportunities to reduce town assessments where possible
4. Preserving a portion of available funds to address unforeseen circumstances in FY27 and beyond

My goal is to continue presenting the Committee and communities with the most current information available while balancing immediate needs with long-term fiscal stability.

FY27 One Page Summary – Thursday, May 28, 2026

Our initial request (all in):	22,845,966
SC Target Assessment Level (6%):	20,638,245
Difference:	2,207,750

Additions:	272,603
New Total for Path to Balance:	2,480,353

Initial Reductions:	126,780
Initial Offsets Applied:	1,013,000
Teaching Positions:	714,546
Staff:	336,508
Attrition:	309,480

Path to Balance Total:	2,500,312
Surplus:	19,959

Surplus:	19,959
Additional E & D:	433,154
Reduction in Substitutes (historical review)	20,000
Additional reductions in Capital Improvement	50,000
Additional reductions in Technology Capital	50,000
Double Counting Salary Line	89,162
Total:	662,275

An additional \$80,000 is being moved from Capital Improvements to the FY27 Operating budget for anticipated increase in fuel costs. With the above reductions this represents a total reduction of \$180,000 from our Capital Improvements

FY27
Budget
Proposal



FY27 Considerations

Our Initial Ask (All In)

- \$22,845,966

School Committee Target Assessment (6%)

- \$20,638,245

Difference: \$2,207,750



Additions to FY27

- ESPs from Title I
- Teacher on Leave
- M. Castellano
- S. Tetreault
- J. Steuernagle
- Fuel Costs
- Custodial OT
- Graduation
- Bldg Contract Serv
- Copier Lease
- ESP Tuition per CBA
- Edia Subscription
- HMH
- Crisis Prevention Institute (Trainer and Desescalation Training)
- MASBO for Bus. Mgr.
- HS Guidance Adj.
- Drama Stipends

TOTAL: \$272,603



FY27 Considerations

Our Initial Ask (All In)

- \$22,845,966

SC Assessment (6%)

- \$20,638,245

Difference: \$2,207,750

Additions: \$272,603

Path to Balance: \$2,480,353



Initial Reductions

- Custodial Uniform Reimb.
- District Travel
- Custodial Substitutes
- iReady Textbooks (Middle)
- iReady Textbooks (UME)
- iReady Textbooks (NMC)
- Instr. Materials PE/Health (HS)
- Instr. Materials PE/Health (MS)
- Art Dues
- Art Repair
- Contracted Serv. Athletics

Total: \$126,780



Initial Offsets Applied

- FY27 School Choice Tuition Offset: \$513,000
- Excess & Deficiency (E & D): \$500,000

Total: \$1,013,000



Reductions

Teaching Positions

- 0.2 FTE French
- 1.0 FTE 4th Grade
- 1.0 FTE Kindergarten
- 1.0 FTE First Grade
- 1.0 FTE Third Grade (NMC)
- 1.0 FTE Librarian
- 1.0 FTE Music
- 1.0 FTE Art
- 1.0 FTE PE/Health
- 1.0 FTE Secondary Science
- 1.0 FTE Secondary History
- 1.0 FTE ELA

Total FTEs: 11.2
Total: \$714,546

Reductions

Staff

- 0.5 FTE Admin. Asst.
- 0.5 FTE Tech Support
- 1.0 FTE Elementary Admin. Asst.
- 1.0 FTE Secondary Admin. Asst.
- 1.0 FTE Data Coordinator
- 1.0 FTE School Psychologist
- 0.8 FTE Early College Coord

Total FTEs: 5.8
Total: \$336,508

Reductions

Attrition

- 1.0 FTE Interventionist
- 2.0 FTE ESPs
- 0.5 FTE Administrator
- 0.5 FTE Special Educator
- 0.3 FTE Nurse

Total FTEs: 4.3
Total: \$309,480

FY27 Calculation

Path to Balance: \$2,480,353

Reductions: \$126,780

Offsets: \$1,013,000

Teaching : \$714,546

Staff: \$336,508

Attrition: \$309,480

Total: \$2,500,312

Surplus: \$19,959



FY27 Additional Resources

Surplus: \$19,959

Additional E & D: \$433,154

Reduction in Substitutes: \$20,000

Additional Reductions form Capital Improvement: \$50,000

Additional Reductions from Tech Capital: \$50,000

Salary Counted Twice: \$89,162

Total: \$662,275



Additional Resources for School Committee Consideration

- Confirm FY26
- Reinstate Positions
- Lower Assessments
 - ~139K brings overall assessment to 5%; 6.1% in Sheffield
- Save for Future Unforeseen Circumstances (\$150 - \$200K)



Questions?



SOUTHERN BERKSHIRE REGIONAL SCHOOL DISTRICT
FY2027 PROPOSED BUDGET (LEVEL FUNDED EXPENSES WITH 6% ASSESSMENT)

	FY26 General Fund Appropriation	FY27 General Fund Request	FY27-FY26 Variance (+/-)	FY27-FY26 Variance (%)
REVENUE				
<i>Enrollment</i>	626	605	(21)	-3.4%
<i>Foundation Budget</i>	9,453,534	9,585,684	132,150	1.4%
<i>Required District Contribution</i>	7,799,165	7,788,393	(10,772)	-0.1%
<i>Foundation Aid</i>	1,654,369	1,797,291	142,922	8.6%
Assessments				
Alford	501,228	516,825	15,597	3.1%
Egremont	2,208,581	2,317,397	108,815	4.9%
Monterey	2,060,325	2,141,229	80,903	3.9%
New Marlborough	2,848,917	3,013,331	164,414	5.8%
Sheffield	8,238,070	8,819,768	581,698	7.1%
Subtotal: Assessment	15,857,121	16,808,548	951,427	6.0%
State Aid				
Chapter 70 Aid	2,243,595	2,288,970	45,375	2.0%
Chapter 71: Transportation Reimbursement	1,603,693	1,328,608	(275,085)	-17.2%
Medicaid Reimbursement	70,000	70,000	-	0.0%
Charter Tuition Reimbursement	-	3,119	3,119	100%
Subtotal: State Aid	3,917,288	3,690,697	(226,591)	-5.8%
Tuition				
Regular Tuition	104,000	104,000	-	0.0%
Subtotal: Tuition	104,000	104,000	-	0.0%
Transfer from E&D	720,055	500,000	(220,055)	-31%
Earnings on Investments	10,000	10,000	-	0.0%
Miscellaneous	1,000	25,000	24,000	2400%
Subtotal: Other Revenue	731,055	535,000	(196,055)	-26.8%
TOTAL REVENUE	20,609,465	21,138,245	528,781	2.6%

	FY26 General Fund Appropriation	FY27 General Fund Request	FY27-FY26 Variance (+/-)	FY27-FY26 Variance (%)
EXPENDITURES				
Category				
Superintendent	760,802	906,436	145,635	19.1%
Instructional	8,825,394	8,957,747	132,353	1.5%
Health	154,204	167,403	13,199	8.6%
Transportation	2,210,717	2,246,927	36,210	1.6%
Food Service	147,840	84,975	(62,865)	-42.5%
Athletics	212,168	211,168	(1,000)	-0.5%
*Drama - Student Activities	128,903	129,403	500	0.4%
Security	46,549	48,693	2,145	4.6%
Operations	1,486,000	1,608,640	122,639	8.3%
Benefits	5,002,113	5,160,797	158,685	3.2%
Equip. Lease/Bans	85,600	100,600	15,000	17.5%
Fixed Charges	10,720	10,720	-	0.0%
Community Service	-	-	-	100.0%
Capital/Equipment	339,000	336,500	(2,500)	-0.7%
Long Term Debt	308,550	300,900	(7,650)	-2.5%
Tuitions	840,904	797,376	(43,528)	-5.2%
Contingency/Liabilities/Revenues	50,000	50,000	-	0.0%
Total	20,609,465	21,118,286	508,822	2.5%

TOTAL SPENDING	20,609,465	21,118,286	508,822	2.5%
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Total Expenditures Percentage Change 2.5%

SURPLUS (+)/DEFICIT(-)	-	19,959
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SOUTHERN BERKSHIRE REGIONAL SCHOOL DISTRICT

FY2027 BUDGET BY DESE FUNCTION CODE & ACCOUNT DESCRIPTION

BUDGET CLASSIFICATION DESCRIPTIONS	FY24 ACTUAL EXPENSES	FY25 ACTUAL EXPENSES	FY26 ADOPTED BUDGET	FY26 REVISED BUDGET	FY26 YTD EXPENSES	FY27 REQUESTED	FY27 - FY26 ADOPTED VARIANCE (+/-)	FY27 - FY26 ADOPTED VARIANCE (%)
CONTINGENCY/LIABILITIES/REVENUES	-	-	50,000	50,000	-	50,000	-	0.0%
0000 - CONTINGENCY/LIABILITIES/REVENUES	-	-	50,000	50,000	-	50,000	-	0.0%
CONTINGENCY FUNDS	-	-	50,000	50,000	-	50,000	-	0.0%
SUPERINTENDENT	739,186	792,171	760,802	760,802	722,452	906,436	145,635	19.1%
1110 - SCHOOL COMMITTEE	54,854	37,538	62,075	62,075	51,101	62,075	-	0.0%
ADVERTISING - SCHOOL COMMITTEE	230	285	575	575	900	575	-	0.0%
DUES - SCHOOL COMMITTEE	5,866	5,866	6,000	6,000	6,036	6,000	-	0.0%
FISCAL ADVISORY FEES	-	-	1,500	1,500	-	1,500	-	0.0%
PRINTING EXPENSE - SCHOOL COMMITTEE	19,926	-	20,000	20,000	6,053	20,000	-	0.0%
SC - CONTRACTED SERVICES	12,363	20,601	25,000	25,000	28,450	25,000	-	0.0%
SC SUPPLIES - NON INSTR	5,516	4,683	2,000	2,000	2,059	2,000	-	0.0%
SCH COMM - PD CONTR SERVICES	1,834	1,645	3,000	3,000	100	3,000	-	0.0%
TRAVEL AND CONF - SCHOOL COMMITTEE	9,119	4,458	4,000	4,000	7,502	4,000	-	0.0%
1210 - SUPERINTENDENT	282,706	324,556	342,892	342,892	243,180	327,491	(15,400)	-4.5%
CONTRACT SERVICES - SUPT	198	10,559	18,000	18,000	59	18,000	-	0.0%
DUES - SUPERINTENDENT	8,103	9,060	9,000	9,000	6,020	9,000	-	0.0%
EQUIPMENT - DISTRICT ADMIN	-	-	510	510	-	510	-	0.0%
GENERAL SUPPLIES	2,316	668	2,000	2,000	311	2,000	-	0.0%
PUBLIC RELATIONS SUPPLIES	50	-	500	500	-	500	-	0.0%
SALARIES - SUPT OFFICE ASSISTANT	66,478	68,000	78,780	78,780	60,077	82,390	3,610	4.6%
SALARIES-PROF - DISTRICT SUPT	180,330	216,220	203,187	203,187	166,008	199,176	(4,011)	-2.0%
SUPT P.D. CONTR SERVICES	150	-	6,375	6,375	5,000	6,375	-	0.0%
TRAVEL ALLOWANCE - SUPT	9,373	6,812	6,500	6,500	1,514	6,500	-	0.0%
TRAVEL AND CONF - DISTRICT ADMIN	15,671	13,238	16,000	16,000	4,192	1,000	(15,000)	-93.8%
TUITION REIMB - SUPT	36	-	2,040	2,040	-	2,040	-	0.0%
1230 - OTHER DISTRICT WIDE ADMINISTRATION	1,510	-	1,500	1,500	1,486	1,500	-	0.0%
CONTRACT SERVICES - OTHER DISTRICT-WIDE ADMIN	1,510	-	1,500	1,500	1,486	1,500	-	0.0%
OTHER DISTRICT ADMIN - SUPPLIES	-	-	-	-	-	-	-	100.0%
SUPPLIES-NON INSTR - DUPLICATION	-	-	-	-	-	-	-	100.0%
1410 - BUSINESS AND FINANCE	214,661	226,987	142,565	142,565	230,169	301,513	158,948	111.5%
CONT SERVICES - AUDIT	22,900	26,150	25,000	25,000	32,900	25,000	-	0.0%
CONTR SRVCS - SCHOOL BUSINESS MGT	79,600	82,965	(10,000)	(10,000)	74,250	-	10,000	-100.0%
EMPLOYEE BONDS	175	885	800	800	1,189	800	-	0.0%
MEMBERSHIP/DUES - FINANCE	-	-	-	-	1,525	6,275	6,275	100.0%
POSTAGE - CENTRAL ADMIN	3,744	3,292	3,825	3,825	2,352	3,825	-	0.0%
POSTAGE METER LEASE - CENTRAL OFFICE	592	801	800	800	601	800	-	0.0%
SALARIES-BUSINESS OFFICE ASSISTANCE	90,365	95,560	104,080	104,080	102,248	125,402	21,322	20.5%
SALARIES-PROF - TREASURER	14,385	16,000	16,160	16,160	14,385	17,510	1,350	8.4%
SALARIES-PROF-BUS ADMINISTRATOR	-	-	-	-	-	120,000	120,000	100.0%
SUPPLIES-NON INST - DISTRICT ADMIN	1,881	1,335	1,900	1,900	720	1,900	-	0.0%
TRAINING/CONFERENCES	1,020	-	-	-	-	-	-	100.0%
1420 - HUMAN RESOURCES/BENEFITS	63,203	65,834	78,770	78,770	70,972	80,858	2,088	2.7%
403(B) 3RD PARTY ADMINISTRATION	-	-	1,530	1,530	-	1,530	-	0.0%
ADVERTISING - HUMAN RESOURCES	3,627	597	6,200	6,200	5,017	6,200	-	0.0%
COMPUTER PAYROLL SERVICE	11,022	10,696	11,500	11,500	10,766	11,500	-	0.0%
CONTRACTED SERVICES - HUMAN RESOURCES	1,179	-	7,140	7,140	-	7,140	-	0.0%
EMPLOYEE EVAL/ATTENDANCE SOFTWARE	7,672	13,541	12,000	12,000	12,000	12,000	-	0.0%
SALARIES - HUMAN RESOURCES	39,702	41,000	40,400	40,400	43,190	42,488	2,088	5.2%
1430 - LEGAL SVC SCH COMMITTEE	48,790	63,872	55,000	55,000	32,704	55,000	-	0.0%
CONTRACT SERVICES - LEGAL - SPED	775	-	5,000	5,000	192	5,000	-	0.0%
LEGAL FEES - SCHOOL COMMITTEE	48,015	63,872	50,000	50,000	32,512	50,000	-	0.0%
1450 - DISTRICT WIDE INFO MGT & TECH	73,463	73,384	78,000	78,000	92,840	78,000	-	0.0%
INFO MGT AND TECH CONTRACT SRVCS	73,463	73,384	78,000	78,000	92,840	78,000	-	0.0%
INSTRUCTIONAL	8,903,965	8,758,152	8,825,394	8,825,394	7,253,182	8,957,747	132,353	1.5%
2110 - CURRICULUM DIRECTORS	298,775	284,157	231,976	231,976	252,069	211,036	(20,939)	-9.0%
ACCREDITATION FEES - PRE-K	-	-	750	750	-	750	-	0.0%
ARTISTIC DIRECTOR	8,000	8,008	8,000	8,000	4,607	8,000	-	0.0%
CONTRACT SERVICES - CURRICULUM MAPPING	-	-	-	-	-	-	-	100.0%
CURRICULUM DIRECTOR SALARY	97,832	-	-	-	7,955	-	-	100.0%
DUES - CURRICULUM DIRECTOR	-	-	-	-	-	-	-	100.0%
INSTRUCTIONAL MATERIALS: PREK	-	-	2,000	2,000	875	2,000	-	0.0%
SALARIES-PROF-STUDENT SERV DIRECTOR	113,607	196,125	198,123	198,123	166,528	138,020	(60,103)	-30.3%
SALARIES-SECRETARIAL-STUDENT SERVICES	76,755	78,712	19,803	19,803	71,494	58,966	39,163	197.8%
SUPPLIES-NON INSTR - STUDENT SERVICES	1,554	424	1,300	1,300	35	1,300	-	0.0%
TRAVEL AND CONF - STUDENT SERVICES	1,028	888	2,000	2,000	575	2,000	-	0.0%
2120 - CURR DIR & DEPT HEADS (NONSUPER)	46,231	44,391	61,436	61,436	25,504	61,436	-	0.0%
CURR DIR & DEPT HEAD (NON-SUPERVISORY)	46,231	37,344	44,982	44,982	25,504	44,982	-	0.0%
STIPEND NMC BUILDING LEADER	-	1,442	1,561	1,561	-	1,561	-	0.0%
STUDENT SVCS - STIPENDS (NON SUPERVISORY)	-	5,605	14,893	14,893	-	14,893	-	0.0%

SOUTHERN BERKSHIRE REGIONAL SCHOOL DISTRICT

FY2027 BUDGET BY DESE FUNCTION CODE & ACCOUNT DESCRIPTION

BUDGET CLASSIFICATION DESCRIPTIONS	FY24 ACTUAL EXPENSES	FY25 ACTUAL EXPENSES	FY26 ADOPTED BUDGET	FY26 REVISED BUDGET	FY26 YTD EXPENSES	FY27 REQUESTED	FY27 - FY26 ADOPTED VARIANCE (+/-)	FY27 - FY26 ADOPTED VARIANCE (%)
2210 - SCHOOL PRINCIPAL	643,155	713,454	699,567	699,567	567,198	592,065	(107,501)	-15.4%
ADVERTISING - KINDERGARTEN	-	612	624	624	-	624	-	0.0%
DUES - ADMIN K-6	600	2,008	600	600	-	600	-	0.0%
DUES ADMIN /MT EVERETT	-	-	3,000	3,000	805	3,000	-	0.0%
DUES HIGH SCHOOL ADMIN	1,330	1,679	5,202	5,202	1,924	5,202	-	0.0%
ELEM PRINCIPAL - CONTRACT SRVC FOR KNDGT	-	578	-	-	-	-	-	100.0%
ELEM PRINCIPAL - PROF DEVEL	-	-	300	300	-	300	-	0.0%
GENERAL SUPPLIES- MIDDLE SCHOOL ADMIN	44	-	-	-	-	-	-	100.0%
POSTAGE - ADMIN MT EVERETT	5,000	4,500	5,000	5,000	4,125	5,000	-	0.0%
POSTAGE - ADMIN PRE-K TO 6	1,449	1,500	2,250	2,250	2,000	2,250	-	0.0%
POSTAGE - ADMIN, NMC	120	-	255	255	153	255	-	0.0%
POSTAGE METER LEASE - MT EV	1,901	1,901	1,600	1,600	1,426	1,600	-	0.0%
POSTAGE METER LEASE - UME	1,901	1,901	1,600	1,600	1,426	1,600	-	0.0%
PRINTING EXPENSE - MT EV PRINCIPAL	418	1,133	2,300	2,300	805	2,300	-	0.0%
SAL - PRINCIPAL MT EVERETT	110,079	125,000	50,910	50,910	108,942	66,306	15,396	30.2%
SAL SECRETARY NMC	33,728	36,091	36,786	36,786	33,920	41,543	4,758	12.9%
SAL SECRETARY UME	66,390	76,658	194,036	194,036	65,981	46,918	(147,117)	-75.8%
SALARIES - SECRETARIAL MT EVERETT	100,153	114,956	60,153	60,153	102,543	115,983	55,830	92.8%
SALARY - ELEMENTARY ASST PRINCIPAL	96,350	115,091	101,000	101,000	44,446	46,350	(54,650)	-54.1%
SALARY - ELEMENTARY PRINCIPAL	119,750	123,350	124,584	124,584	107,462	130,810	6,227	5.0%
SALARY - MT EVERETT ASSISTANT PRINCIPAL	96,350	99,300	100,293	100,293	86,545	112,349	12,056	12.0%
SALARY-SECONDARY STUDENT SUPPORT ASST	-	-	-	-	-	-	-	100.0%
SUPPLIES - NON INSTR - PREK-6 ADMIN	1,854	-	-	-	-	-	-	100.0%
SUPPLIES-NON INST - MIDDLE SCHOOL ADMIN	283	-	-	-	-	-	-	100.0%
SUPPLIES-NON INST ADMIN MT EVERETT	512	348	1,575	1,575	442	1,575	-	0.0%
TRAVEL & CONFERENCES - PREK-6 ADMIN	2,906	2,874	1,500	1,500	1,500	1,500	-	0.0%
TRAVEL- MIDDLE SCHOOL ADMIN	185	-	-	-	-	-	-	100.0%
TRAVEL/CONF ADMIN MT EVERETT	1,851	3,974	6,000	6,000	2,754	6,000	-	0.0%
2220 - SCH CURR LDERS/DEPT HEADS	3,342	-	7,535	7,535	67,732	120,035	112,500	1493.0%
ELL COORDINATOR STIPEND	-	-	-	-	-	-	-	100.0%
LEADER STIPENDS - SPED	-	-	7,535	7,535	4,096	7,535	-	0.0%
SALARY-PROF DEVEL/CURR COORD	-	-	-	-	63,636	112,500	112,500	100.0%
STIPEND - NMC BUILDING LEADER	1,500	-	-	-	-	-	-	100.0%
STIPENDS - ED LEADERSHIP - DISTRICTWIDE	-	-	-	-	-	-	-	100.0%
STIPENDS - ED LEADERSHIP - ELEM	-	-	-	-	-	-	-	100.0%
STIPENDS - ED LEADERSHIP - MT EV	1,842	-	-	-	-	-	-	100.0%
2250 - BUILDING TECHNOLOGY	150,166	171,907	129,739	129,739	150,831	159,271	29,533	22.8%
EQUIPMENT MAINTENANCE/REPAIR - COMPUTER	9,908	9,999	10,000	10,000	7,630	10,000	-	0.0%
INTERNET ACCESS FEES - MT EV	10,472	12,076	12,000	12,000	12,000	12,000	-	0.0%
SALARIES-TECH ADMIN	78,610	97,250	4,131	4,131	89,856	109,379	105,248	2547.8%
SALARIES-TECH SENIOR DESKTOP TECH	51,175	52,582	103,608	103,608	41,345	27,892	(75,715)	-73.1%
2305 - CLASSROOM TEACHERS	4,636,857	4,531,908	4,933,061	4,933,061	3,928,219	4,572,281	(360,780)	-7.3%
SALARIES - CERT ST SVCS TEACHER - PRE-K	104,834	82,364	85,104	85,104	60,065	43,801	(41,303)	-48.5%
SALARIES - CERT TEACHERS - NMC	342,612	32,302	425,143	425,143	237,932	352,462	(72,681)	-17.1%
SALARIES - CERT TEACHERS - S ERGMONT	65,601	77,961	71,566	71,566	42,128	77,239	5,673	7.9%
SALARIES - ST SVCS CERT TEACHERS/UME	19,220	73,298	746,306	746,306	55,907	85,258	(661,048)	-88.6%
SALARIES - SUMMER CERT TEACHERS/UME	9,169	-	-	-	-	-	-	100.0%
SALARIES CERT ST SVCS TCH/MT EVERETT	495,822	602,635	63,547	63,547	388,632	565,154	501,607	789.3%
SALARIES CERT TEACHERS/MT EVERETT	2,134,539	1,949,478	1,879,350	1,879,350	1,759,227	2,062,561	183,211	9.7%
SALARIES CERT TEACHERS/UME	1,452,972	1,713,870	1,652,046	1,652,046	1,372,376	1,375,807	(276,239)	-16.7%
SALARIES SUMMER REG ED - MT EVERETT	12,088	-	10,000	10,000	11,952	10,000	-	0.0%
2310 - TEACHER SPECIALISTS	841,714	647,818	183,442	183,442	529,344	718,962	535,520	291.9%
ACADEMIC SUPPORT - MT EV	-	-	2,100	2,100	-	2,100	-	0.0%
HOMEWORK CENTER - ELEMENTARY	2,805	7,960	5,000	5,000	3,315	5,000	-	0.0%
HOMEWORK CENTER - MT EV	(3,133)	12,059	14,000	14,000	11,206	14,000	-	0.0%
NMC - SPED SPECIALIST	-	-	38,414	38,414	-	38,414	-	0.0%
SALARIES-PROF-TITLE I RELATED SERVICES	5,610	4,050	-	-	-	-	-	100.0%
SPED PROFESSIONAL MT EV	114,820	(17,731)	861	861	-	861	-	0.0%
STUDENT SERVICES PROFESSIONAL - UME	699,610	628,807	90,067	90,067	459,346	625,587	535,520	594.6%
TEACHER SPECIALIST - SPED SUMMER SCHOOL	22,001	12,673	33,000	33,000	55,477	33,000	-	0.0%
2320 - MEDICAL/THERAPEUTIC	249,219	249,040	176,143	176,143	114,412	191,376	15,233	8.6%
BEHAVIOR SPECIALIST	49,022	170,503	53,843	53,843	45,296	69,076	15,233	28.3%
CONTRACT SERV - OT PT	28,820	64,645	78,000	78,000	44,191	78,000	-	0.0%
CONTRACT SERV - SPEECH	8,687	3,675	12,000	14,000	11,900	14,000	2,000	16.7%
CONTRACT SERV- LOW INCIDENT	145,771	3,689	18,000	16,000	9,525	16,000	(2,000)	-11.1%
CONTRACT SERVICE-BEHAVIOR ANALYST	15,600	-	12,000	12,000	3,500	12,000	-	0.0%
MED/THER CONTRACT SERVC - SPED SUMMER SCHOOL	1,320	5,629	-	-	-	-	-	100.0%
MED/THER PROF SAL - SPED SUMMER SCHOOL	-	900	2,300	2,300	-	2,300	-	0.0%
2325 - SUBSTITUTES	233,538	179,291	218,484	218,484	136,909	218,484	-	0.0%
SALARIES - DAILY SUBSTITUTES	97,225	78,363	140,454	140,454	91,108	140,454	-	0.0%
SALARIES - LONG-TERM SUBSTITUTES	90,624	72,787	52,020	52,020	20,300	52,020	-	0.0%
SALARY - SUBS - CLASS FILL-INS	45,689	28,141	26,010	26,010	25,501	26,010	-	0.0%

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2330 - NON CLERICAL PARA/INST ASST	753,502	699,922	735,796	735,796	602,772	829,516	93,719	12.7%
ESPS - SPED SUMMER SCHOOL	7,551	2,993	7,000	7,000	6,256	7,000	-	0.0%
NMC SPED PRE-K PARA	59,246	62,503	61,780	61,780	46,583	71,278	9,499	15.4%
SAL AIDES - GRADE 1 UNDERMT	(49)	-	-	-	-	-	-	100.0%
SAL AIDES - KNDGT UME	114,086	81,178	15,641	15,641	116,009	179,193	163,552	1045.6%
SALARIES - AIDES - TECH ED	38,426	36,389	39,289	39,289	35,948	49,136	9,847	25.1%
SALARIES - AIDES - UME PRE-K	49,442	46,669	48,308	48,308	41,188	59,103	10,795	22.3%
SALARIES - PARAPROFESSIONALS - SOUTH EGREMONT	30,611	32,088	35,282	35,282	30,920	38,794	3,512	10.0%
SALARIES-AIDES - SPED	915	1,174	-	-	-	-	-	100.0%
SALRIES AIDES - KNDGT - NMC	62,912	-	91,270	91,270	69,317	34,172	(57,098)	-62.6%
SPED CASEWORKERS UME	33,944	37,734	35,101	35,101	27,945	40,557	5,457	15.5%
STUDENT SERVICES ESP MT EV	186,743	192,646	241,228	241,228	126,529	190,809	(50,419)	-20.9%
STUDENT SERVICES ESP UME	169,674	206,549	160,898	160,898	101,953	159,473	(1,426)	-0.9%
STUDENT SERVICES CASEWORKERS MT EV	-	-	-	-	124	-	-	100.0%
2340 - LIBRARY MEDIA CTR DIRECTORS	116,422	169,104	157,432	157,432	122,196	101,344	(56,088)	-35.6%
SALARIES CERT - UME LIBR	49,765	95,295	96,248	96,248	68,118	101,344	5,096	5.3%
SALARIES CERT/ MT EV LIBRARY	66,658	73,809	61,184	61,184	54,077	-	(61,184)	-100.0%
2351 - PROFESSIONAL DEVELOPMENT LEADERSHIP	-	110,350	89,163	89,163	11,891	89,163	-	0.0%
SALARY - DIRECTOR - PROF DEVELOPMENT	-	110,350	89,163	89,163	11,891	89,163	-	0.0%
2353 - STAFF - PROFESSIONAL DAYS	-	4,920	5,000	5,000	462	5,000	-	0.0%
STAFF PROF DAYS - PROGRAM DEVELOPMENT	-	4,920	5,000	5,000	462	5,000	-	0.0%
2356 - PD EXPENSE	-	-	-	859	849	859	859	100.0%
CONFERENCES/TRAVEL - LIBRARY MT EV	-	-	-	859	849	859	859	100.0%
2357 - PROF DEV STIPENDS, PROVIDERS, EXPENSES	37,309	26,014	50,394	50,394	22,267	68,344	17,950	35.6%
CONFERENCES/TRAINING - PE/HEALTH	-	-	390	390	-	390	-	0.0%
DISTRICT-WIDE P.D. CONTRACT SRVC	840	2,148	5,000	5,000	3,082	5,000	-	0.0%
DUES - ELEM MUSIC	-	-	150	150	-	150	-	0.0%
DUES-MT EVERETT MUSIC	292	296	300	300	298	300	-	0.0%
ELEM ART DUES - MAEA	-	-	85	85	-	85	-	0.0%
MT EV ART DUES - MAEA	100	100	185	185	-	135	(50)	-27.0%
NON-INSTR SUPPLIES - PROF DEV	534	1,053	500	500	120	500	-	0.0%
PROF DEVEL - CONTRACT SRVCS - CENTRAL ADMIN	-	-	-	-	-	-	-	100.0%
PROF DEVEL - MIDDLE SCHOOL	-	2,528	3,060	3,060	-	3,060	-	0.0%
PROF DEVELOP - RESTRAINT TRAINING CONTRACTED	-	1,072	-	-	-	-	-	100.0%
PROFESSIONAL DEVEL - CONTRACTED	12,000	3,795	5,000	5,000	2,846	5,000	-	0.0%
RESTRAINT TRAINING	-	-	-	-	-	10,000	10,000	100.0%
SPED - CONTRACTED SRVC PROF DEVEL	1,291	658	3,000	3,000	2,760	3,000	-	0.0%
SPED - TRAVEL TO PROF DEVEOPMENT	1,521	798	2,500	2,500	675	2,500	-	0.0%
SPED TRAINING - PROF STAFF	-	-	-	-	-	-	-	100.0%
TRAINING/PD - TECH ED	-	-	1,224	1,224	-	1,224	-	0.0%
TRAVEL AND CONF - CENTRAL ADMIN	-	-	-	-	-	-	-	100.0%
TRAVEL/CONF - PROF DEV	4,847	765	-	-	897	-	-	100.0%
TUITION REIMB - ADMIN PERSONNEL	2,000	1,500	4,000	4,000	3,950	4,000	-	0.0%
TUITION REIMB-PROF DEV	13,884	11,302	25,000	25,000	7,640	33,000	8,000	32.0%
2410 - TEXTBOOKS AND SUPPLIES	-	27,941	77,568	77,568	48,584	58,080	(19,488)	-25.1%
TEXTBOOKS - FOREIGN LANG - MT EV	-	11,945	-	-	-	-	-	100.0%
TEXTBOOKS - HIGH SCHOOL SOCIAL STUDIES	-	3,000	4,000	4,000	-	4,000	-	0.0%
TEXTBOOKS - MIDDLE SCHOOL MATH	-	8,783	14,000	14,000	14,000	-	(14,000)	-100.0%
TEXTBOOKS - MT EV MATH	-	-	1,000	1,000	376	1,000	-	0.0%
TEXTBOOKS - NMC ELA	-	-	-	-	-	12,739	12,739	100.0%
TEXTBOOKS - NMC MATH	-	4,214	6,700	6,700	6,700	-	(6,700)	-100.0%
TEXTBOOKS - UME ELA	-	-	24,360	24,360	-	40,341	15,981	65.6%
TEXTBOOKS - UME MATH	-	-	27,508	27,508	27,508	-	(27,508)	-100.0%

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2415 - INSTRUCTIONAL SUPPLIES	58,510	82,409	158,782	156,850	73,039	137,350	(21,432)	-13.5%
CONTRACT SRVC - MUSIC INSTR MATERIALS MT EV	3,275	2,175	2,800	2,800	750	2,800	-	0.0%
CONTRACT SRVC - REPAIRS, BAND - MT EV	1,730	1,011	2,000	2,000	758	2,000	-	0.0%
DUES & SUBSCRIPTIONS - SPED	-	-	-	-	-	-	-	100.0%
ELEM ART - INSTR SUPPLIES AND SUBSCRIPTIONS	3,822	2,475	3,450	3,450	3,000	3,450	-	0.0%
ENG LANG ARTS - INSTR MATERIALS - S EGREMONT	554	600	550	550	76	550	-	0.0%
INSTR MATERIALS - BAND MT EV	2,650	2,758	3,400	3,400	1,384	3,400	-	0.0%
INSTR MATERIALS - ENGLISH LANGUAGE ARTS	1,813	-	800	800	789	800	-	0.0%
INSTR MATERIALS - PRE-K - NMC	577	-	-	-	-	-	-	100.0%
INSTR MATERIALS - SOC ST MT EV	-	-	1,000	1,000	-	1,000	-	0.0%
INSTR MATERIALS - CHORUS - MT EV	1,172	2,233	2,500	2,500	1,443	2,500	-	0.0%
INSTR MATERIALS - CULINARY ARTS MT EV	4,513	5,500	5,500	5,500	5,027	5,500	-	0.0%
INSTR MATERIALS - ELA MT EV	-	222	2,000	2,000	741	2,000	-	0.0%
INSTR MATERIALS - ELL ELEM	1,158	399	1,400	1,400	-	1,400	-	0.0%
INSTR MATERIALS - ELL MT EV	869	101	1,000	1,000	606	1,000	-	0.0%
INSTR MATERIALS - FOREIGN LANG ELEM	288	63	300	300	-	300	-	0.0%
INSTR MATERIALS - FOREIGN LANG MT EV	711	685	800	800	616	800	-	0.0%
INSTR MATERIALS - GENERAL MUSIC ELEM	2,606	2,032	2,700	2,700	-	2,700	-	0.0%
INSTR MATERIALS - K-5 - UME	482	-	-	-	-	-	-	100.0%
INSTR MATERIALS - MATH MT EV	-	452	3,000	3,000	392	3,000	-	0.0%
INSTR MATERIALS - MATH NMC	-	-	120	120	-	120	-	0.0%
INSTR MATERIALS - MATH S EG	-	-	200	200	-	200	-	0.0%
INSTR MATERIALS - MATH UME	360	-	600	600	-	600	-	0.0%
INSTR MATERIALS - MIDDLE SCHOOL ART	575	2,373	3,278	3,278	3,685	3,278	-	0.0%
INSTR MATERIALS - MUSIC/BAND - ELEM	641	595	600	600	325	600	-	0.0%
INSTR MATERIALS - NMC - WORLD LANGUAGE	44	23	50	50	-	50	-	0.0%
INSTR MATERIALS - PE/HEALTH - NMC	500	-	500	500	-	500	-	0.0%
INSTR MATERIALS - PE/HEALTH - MT EV	27	-	3,500	3,500	1,291	1,000	(2,500)	-71.4%
INSTR MATERIALS - PE/HEALTH - UME	500	-	500	500	95	500	-	0.0%
INSTR MATERIALS - PRE-K - NMC	-	-	250	250	-	250	-	0.0%
INSTR MATERIALS - PRE-K UME	196	399	250	250	-	250	-	0.0%
INSTR MATERIALS - S EGREMONT EK- K	227	269	250	250	-	250	-	0.0%
INSTR MATERIALS - SCIENCE - MT EV	132	4,571	8,500	7,427	3,355	7,427	(1,073)	-12.6%
INSTR MATERIALS - SPED	1,057	1,854	9,000	9,000	3,979	9,000	-	0.0%
INSTR MATERIALS - TECH ED - MT EV	1,568	2,920	4,000	4,000	3,815	4,000	-	0.0%
INSTR MATERIALS - UME ELA	1,424	919	2,500	2,500	2,107	2,500	-	0.0%
INSTR MATERIALS - UME SOC STUDIES	1,901	2,130	3,983	3,983	227	3,983	-	0.0%
INSTR MATERIALS - MIDDLE SCHOOL ELA	-	-	8,000	8,000	894	8,000	-	0.0%
INSTR MATERIALS - MIDDLE SCHOOL LIBRARY	1,227	2,588	2,650	1,791	1,776	1,791	(859)	-32.4%
INSTR MATERIALS - MIDDLE SCHOOL MATH	-	351	14,500	14,500	6,276	-	(14,500)	-100.0%
INSTR MATERIALS - MIDDLE SCHOOL PE/HEALTH	1,000	-	3,500	3,500	427	1,000	(2,500)	-71.4%
INSTR MATERIALS - MIDDLE SCHOOL SCIENCE	1,550	3,000	8,000	8,000	423	8,000	-	0.0%
INSTR MATERIALS - MIDDLE SCHOOL TECH ED	-	986	1,000	1,000	872	1,000	-	0.0%
INSTR MATERIALS - MIDDLE SCHOOL WORLD LANG	534	577	650	650	698	650	-	0.0%
INSTR MATERIALS/SERV - MUSIC/CHORUS - ELEM	-	-	1,000	1,000	-	1,000	-	0.0%
INSTR SUPPLIES - VOC TECH	2,487	2,985	3,000	3,000	270	3,000	-	0.0%
INSTRUCT MATERIALS - LIBRARY - UME	30	899	1,000	1,000	-	1,000	-	0.0%
INSTRUCTIONAL MATERIALS - MIDDLE SCHOOL	224	-	1,500	1,500	36	1,500	-	0.0%
INSTRUCTIONAL MATERIALS - NMC SCIENCE	59	149	1,400	1,400	425	1,400	-	0.0%
INSTRUCTIONAL MATERIALS - NMC SOCIAL STUDIES	470	464	434	434	-	434	-	0.0%
INSTRUCTIONAL MATERIALS - UME SCIENCE	1,057	6,163	8,600	8,600	4,440	8,600	-	0.0%
INSTRUCTIONAL SUPPLIES - K-4 - NMC	862	666	1,000	1,000	-	1,000	-	0.0%
INSTRUCTIONAL SUPPLIES - K-5 - UME	3,262	2,445	3,500	3,500	3,263	3,500	-	0.0%
KNDGT INSTRUCTIONAL SUPPLIES	33	-	-	-	-	-	-	100.0%
MT EV ART - INSTR SUPPLIES AND SUBSCRIPTIONS	680	10,505	10,900	10,900	5,618	10,900	-	0.0%
PRINTED MATERIALS - MT EV LIBRARY	1,416	2,417	3,115	3,115	1,932	3,115	-	0.0%
PRINTED MATERIALS - NMC LIBRARY	811	811	1,000	1,000	779	1,000	-	0.0%
PRINTED MATERIALS - UME LIBRARY	3,983	3,962	5,000	5,000	4,629	5,000	-	0.0%
PRINTED MATERIALS - MIDDLE SCHOOL LIBRARY	992	4,145	5,000	5,000	4,456	5,000	-	0.0%
SCIENCE INSTR MATERIALS - S EGREMONT	350	498	500	500	93	500	-	0.0%
SOCIAL STUDIES INSTR MATERIALS - SO EGREMONT	136	51	152	152	-	152	-	0.0%
SPED SUMMER SCHOOL INSTR SUPPLIES	-	-	-	-	160	-	-	100.0%
SUPPLIES-AV - MT EV LIBRARY	1,879	1,992	2,000	2,000	1,024	2,000	-	0.0%
WORLD LANGUAGE - INSTR MATERIALS - S EG	97	-	100	100	88	100	-	0.0%

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2420 - INSTRUCTIONAL EQUIPMENT	4,400	5,500	9,173	9,173	1,077	9,073	(100)	-1.1%
EQUIPMENT - MUSIC MT EV	4,400	5,500	8,673	8,673	1,077	8,673	-	0.0%
MT EV ART - REPAIR, INSTRUCTIONAL EQUIPMENT	-	-	500	500	-	400	(100)	-20.0%
2430 - GENERAL SUPPLIES	39,638	45,026	84,659	84,659	56,528	84,659	-	0.0%
CULINARY: SFS NEW ENGLAND	-	-	1,200	1,200	-	1,200	-	0.0%
DISTRICT TECHNOLOGY - SUPPLIES	3,513	1,256	4,000	4,000	3,995	4,000	-	0.0%
DRAMA - GENERAL SUPPLIES	1,010	-	-	-	-	-	-	100.0%
ELEM ART - GENERAL SUPPLIES	-	-	-	-	-	-	-	100.0%
ELEM MUSIC - GENERAL SUPPLIES	904	642	1,000	1,000	-	1,000	-	0.0%
FFA SUPPLIES & MATERIALS	2,167	2,319	5,000	5,000	980	5,000	-	0.0%
GEN SUPPLIES - CULINARY ARTS MT EV	3,084	1,000	1,000	1,000	994	1,000	-	0.0%
GEN SUPPLIES - VOC TECH MT EV	2,000	-	2,500	2,500	1,971	2,500	-	0.0%
GEN SUPPLIES - ELA MT EV	499	454	500	500	22	500	-	0.0%
GEN SUPPLIES - LIBRARY MT EV	41	205	250	250	228	250	-	0.0%
GEN SUPPLIES - LIBRARY UME	-	120	400	400	309	400	-	0.0%
GEN SUPPLIES - SCIENCE MT EV	442	280	1,000	1,000	174	1,000	-	0.0%
GEN SUPPLIES - SPED	1,190	1,022	3,000	3,000	971	3,000	-	0.0%
GEN SUPPLIES - SPED SUMMER PROGRAM	85	190	500	500	-	500	-	0.0%
GEN SUPPLIES - STUDENT SERV ADMIN	-	-	-	-	-	-	-	100.0%
GEN SUPPLIES - TECH ED MT EV	2,419	11,664	15,000	15,000	13,478	15,000	-	0.0%
GENERAL SUPPLIES	573	748	800	800	800	800	-	0.0%
GENERAL SUPPLIES - MET EV SOCIAL STUDIES	-	-	250	250	-	250	-	0.0%
GENERAL SUPPLIES - MIDDLE SCHOOL	47	528	500	500	-	500	-	0.0%
GENERAL SUPPLIES - MIDDLE SCHOOL ELA	483	491	500	500	-	500	-	0.0%
GENERAL SUPPLIES - MIDDLE SCHOOL LIBRARY	-	112	250	250	134	250	-	0.0%
GENERAL SUPPLIES - MIDDLE SCHOOL MATH	387	200	600	600	336	600	-	0.0%
GENERAL SUPPLIES - MIDDLE SCHOOL TECH ED	465	624	1,000	1,000	775	1,000	-	0.0%
GENERAL SUPPLIES - MT EVERETT	516	1,100	1,100	1,100	523	1,100	-	0.0%
GENERAL SUPPLIES - NMC	194	202	250	250	146	250	-	0.0%
GENERAL SUPPLIES - NMC - WORLD LANG	39	142	200	200	221	200	-	0.0%
GENERAL SUPPLIES - NMC PRINCIPAL	254	111	150	150	-	150	-	0.0%
GENERAL SUPPLIES - SOUTH EGREMONT	239	149	250	250	-	250	-	0.0%
GENERAL SUPPLIES - SOUTH EGREMONT ELA	-	-	400	400	174	400	-	0.0%
GENERAL SUPPLIES - SOUTH EGREMONT PRINCIPAL	250	93	250	250	-	250	-	0.0%
GENERAL SUPPLIES - UME	492	506	520	520	-	520	-	0.0%
GENERAL SUPPLIES - UME PRINCIPAL	1,646	1,960	2,000	2,000	635	2,000	-	0.0%
GENERAL SUPPLIES - WORLD LANGUAGE - S EGREMONT	-	-	50	50	-	50	-	0.0%
GENERAL SUPPLIES 504S	-	76	1,000	1,000	1,000	1,000	-	0.0%
GENERAL SUPPLIES-AQUACULTURE	-	-	1,000	1,000	-	1,000	-	0.0%
GENERAL SUPPLIES-MAKERS SPACE	-	-	1,020	1,020	-	1,020	-	0.0%
MT EV ART - GENERAL SUPPLIES	-	-	-	-	-	-	-	100.0%
MT EV MATH GENERAL SUPPLIES	161	179	800	800	127	800	-	0.0%
NMC - ENGLISH - GENERAL SUPPLIES	-	-	100	100	100	100	-	0.0%
OPNEING DAY CONTRACTED SERVICES	7,833	1,648	5,000	5,000	5,806	5,000	-	0.0%
OPNEING DAY SUPPLIES	5,419	2,292	3,000	3,000	9,003	3,000	-	0.0%
POSTAGE/GENERAL ADMIN	-	-	2,499	2,499	-	2,499	-	0.0%
PREK GENERAL SUPPLIES	477	490	2,320	2,320	-	2,320	-	0.0%
SUPPLIES-NON-INSTR-GENERAL DISTRICT	2,812	14,223	23,500	23,500	13,627	23,500	-	0.0%
2440 - OTHER INSTRCT SERVICES	29,322	32,184	44,246	45,319	19,489	45,319	1,073	2.4%
CONTRACT SERVICES - TECH ED	-	-	765	765	-	765	-	0.0%
ELA FIELD TRIPS - MT EV	-	1,000	1,000	1,000	1,000	1,000	-	0.0%
ELEM - TRAVEL BETWEEN SCHOOLS AND OTHER INSTR SRVC	237	-	250	250	215	250	-	0.0%
FIELD TRIPS - ELEM SCIENCE	1,800	2,046	1,800	1,800	1,800	1,800	-	0.0%
FIELD TRIPS - ELEM SOC STUDIES	2,060	2,848	3,000	3,000	-	3,000	-	0.0%
FIELD TRIPS - MUSIC - MT EV	2,339	3,623	3,500	3,500	500	3,500	-	0.0%
FIELD TRIPS - NMC SCIENCE	121	333	400	400	163	400	-	0.0%
FIELD TRIPS - NMC SOCIAL STUDIES	-	32	250	250	-	250	-	0.0%
FIELD TRIPS - OTHER	325	-	-	-	-	-	-	100.0%
FIELD TRIPS - SO EGREMONT SOC STUDIES	200	-	-	-	-	-	-	100.0%
MT EV ART - FIELD TRIPS, INSTRUCTIONAL SERVICES	-	-	400	400	400	400	-	0.0%
MT EV OTHER INSTR SERVICES - MUSIC	2,627	485	2,800	2,800	-	2,800	-	0.0%
MT EV SCIENCE - FFA CONTRACT SERVICES	232	381	2,500	2,500	214	2,500	-	0.0%
MT EV SOCIAL STUDIES FIELD TRIPS - TRAVEL	3,000	3,000	5,000	5,000	2,184	5,000	-	0.0%
MT EV TRAVEL/CONF - CULINARY ARTS/VOC TECH	122	-	1,000	1,000	93	1,000	-	0.0%
MT EVERETT ENGLISH - POETRY OUT LOUD COMPETITION	-	-	204	204	-	204	-	0.0%
MT EVERETT SCIENCE - FIELD TRIPS	-	-	-	1,073	1,073	1,073	1,073	100.0%
OTHER INSTR - MIDDLE SCHOOL FIELD TRIPS	3,530	7,122	7,000	7,000	6,950	7,000	-	0.0%
OTHER INSTR - MIDDLE SCHOOL TRAVEL FIELD TRIP	-	-	-	-	375	-	-	100.0%
OTHER INSTR SRVC (CONTRACTED) - SPED SUMMER SCHOOL	4,436	2,300	2,500	2,500	2,550	2,500	-	0.0%
SPED - TRAVEL BETWEEN SCHOOLS AND OTHER INSTR SRVC	1,469	1,731	3,000	3,000	314	3,000	-	0.0%
SPED HOMEBOUND/HOSPITAL INSTR SRVC	595	5,400	4,000	4,000	736	4,000	-	0.0%
SPED TRANSITIONAL SRVCS - JOB COACHING	2,363	-	920	920	-	920	-	0.0%
TRANSLATION OF DOCS - ELEM	140	-	805	805	-	805	-	0.0%
TRANSLATION OF DOCS - MT EV	-	-	1,000	1,000	-	1,000	-	0.0%
TRAVEL - NMC LIBRARY	380	-	-	-	-	-	-	100.0%
TRAVEL - SO EGREMONT	262	-	300	300	60	300	-	0.0%
TRAVEL COSTS - OTHER INSTR SRV - MT EV	130	41	102	102	-	102	-	0.0%
TRAVEL NMC - HEALTH/PE	653	680	750	750	540	750	-	0.0%
TRAVEL/CONF - FOR LANG NMC	894	-	500	500	217	500	-	0.0%
TRAVEL/CONF - MUSIC - PETTY	656	462	500	500	105	500	-	0.0%
UME FIELD TRIPS - OTHER	-	-	-	-	-	-	-	100.0%
UME SCIENCE - OTHER INSTR SERVICES	750	700	-	-	-	-	-	100.0%

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2451 - CLASSROOM INSTRUCTIONAL TECHNO	10,510	11,792	24,000	24,000	8,497	28,000	4,000	16.7%
CLASSROOM INSTR TECH - H.S. MATH	341	2,500	2,500	2,500	1,205	6,500	4,000	160.0%
CLASSROOM INSTRUCTIONAL TECHNOLOGY	3,369	4,001	4,000	4,000	2,965	4,000	-	0.0%
CLASSROOM TECH SUPPLIES	1,144	2,466	2,500	2,500	1,592	2,500	-	0.0%
ELEMENTARY-WIDE TECH SUPPLIES	-	-	4,500	4,500	-	4,500	-	0.0%
EQUIP REPAIR - CLASSROOM COMPUTERS	2,359	2,479	3,000	3,000	2,540	3,000	-	0.0%
INSTR TECHNOLOGY - MIDDLE SCHOOL MATH	-	346	500	500	194	500	-	0.0%
SPED INSTR TECHNOLOGY CONTR SERV	3,297	-	7,000	7,000	-	7,000	-	0.0%
2455 - INSTRUCTIONAL SOFTWARE	28,061	41,143	53,051	53,051	34,097	47,206	(5,845)	-11.0%
CONTRACT SRVCS - INSTR SOFTWARE	8,889	6,592	11,000	11,000	4,677	11,000	-	0.0%
FOREIGN LANGUAGE - HS INSTR SOFTWARE MT EV	182	244	650	650	349	650	-	0.0%
INSTR SOFTWARE - FOREIGN LANGUAGE ELEM	299	199	300	300	97	300	-	0.0%
INSTR SOFTWARE - P.E. MT EV	1,200	1,200	-	-	-	-	-	100.0%
INSTR SOFTWARE - UME MATH	20	-	-	-	-	-	-	100.0%
INSTR SOFTWARE- NMC MATH	31	-	-	-	-	-	-	100.0%
INSTRUCTIONAL SOFTWARE - LIBRARY, ELEMENTARY	-	52	2,601	2,601	-	2,601	-	0.0%
INSTRUCTIONAL SOFTWARE - MT EV	14,563	29,000	29,000	29,000	26,002	23,155	(5,845)	-20.2%
INSTRUCTIONAL SOFTWARE - NMC	482	857	1,000	1,000	897	1,000	-	0.0%
INSTRUCTIONAL SOFTWARE - UME SCIENCE	629	1,000	5,000	5,000	169	5,000	-	0.0%
INSTRUCTIONAL SOFTWARE - UNDERMOUNTAIN	1,765	2,000	2,500	2,500	1,870	2,500	-	0.0%
TECH ED - INSTRUCTIONAL SOFTWARE	-	-	1,000	1,000	36	1,000	-	0.0%
2710 - GUIDANCE COUNSELORS	468,775	494,000	494,882	494,882	354,642	488,510	(6,372)	-1.3%
COUNSELING - CONTRACTED SERVICE	-	2,025	3,121	3,121	-	3,121	-	0.0%
DISTRICT HOMELESS LIAISON STIPEND	1,300	-	1,300	1,300	900	1,300	-	0.0%
MT EV CONFERENCES/TRAINING - GUIDANCE	300	100	425	425	100	425	-	0.0%
MT EV CONTRACT SERVICES - GUIDANCE	126	109	500	500	110	500	-	0.0%
MT EV DUES-GUIDANCE	130	175	200	200	195	200	-	0.0%
MT EV GUIDANCE SECRETARIAL	45,356	34,964	40,608	40,608	30,073	2,455	(38,154)	-94.0%
MT EV NAVIANCE SOFTWARE LICENSE	-	-	8,000	8,000	7,175	8,000	-	0.0%
MT EV SALARIES - SUMMER GUIDANCE	4,529	12,920	-	-	1,479	-	-	100.0%
MT EV SALARIES CERT/GUIDANCE	167,205	196,661	186,497	186,497	135,699	204,358	17,861	9.6%
MT EV SUPPLIES-INSTR - GUIDANCE	219	328	1,800	1,800	1,136	1,800	-	0.0%
MT EV TRAVEL AND CONF - GUIDANCE	164	-	250	250	153	250	-	0.0%
MT EVERETT - ADJUSTMENT COUNSELOR	154,847	137,634	140,260	140,260	98,396	188,862	48,602	34.7%
SALARIES - SCHOOL ADJ COUNSELORS	5,246	-	-	-	-	-	-	100.0%
UME - ADJUSTMENT COUNSELOR	89,353	109,085	111,921	111,921	79,225	77,239	(34,682)	-31.0%
2720 - TESTING AND ASSMNT	9,564	7,466	16,697	16,697	1,689	16,697	-	0.0%
ASSESSMENTS - KNDGT SCREENING	8,101	5,623	12,100	12,100	95	12,100	-	0.0%
SALARIES - SUBS - MCAS TESTING	123	98	1,457	1,457	60	1,457	-	0.0%
TESTING - WORLD LANGUAGES	740	1,745	2,040	2,040	436	2,040	-	0.0%
TESTING MATERIALS STUDENT SERVICES	600	-	1,100	1,100	1,099	1,100	-	0.0%
2800 - PSYCHOLOGICAL SERVICES	244,956	178,413	183,168	183,168	122,885	103,680	(79,489)	-43.4%
CONTRACT SERV - PSYCH EVAL	-	-	-	-	360	-	-	100.0%
ONLINE PSYCH TESTING MATERIALS	534	995	1,000	1,000	312	1,000	-	0.0%
PSYCHOLOGICAL CONTRACT SERVICES	29,502	16,156	15,000	15,000	2,500	15,000	-	0.0%
PSYCHOLOGICAL TESTING MATERIALS	2,430	8,798	3,000	3,000	2,861	3,000	-	0.0%
SALARY-SCHOOL PSYCHOLOGIST	212,490	152,465	164,168	164,168	116,851	84,680	(79,489)	-48.4%
HEALTH	99,802	89,868	154,204	154,204	93,671	167,403	13,199	8.6%
3200 - MEDICAL-HEALTH SERVICES	99,802	89,868	154,204	154,204	93,671	167,403	13,199	8.6%
CONTR SERVICES - HEALTH SERVICES	300	-	700	700	-	700	-	0.0%
CONTRACTED SERVICES - PHYSICIAN	-	-	2,500	2,500	-	2,500	-	0.0%
GEN SUPPLIES - HEALTH SERVICES	1,885	1,741	5,600	5,600	2,471	5,600	-	0.0%
HEALTH SCREENINGS - NURSES	250	-	500	500	-	500	-	0.0%
P.D. CONTRACT SERVICES - HEALTH SRVCS	-	-	1,100	1,100	-	1,100	-	0.0%
SALARIES- SUBSTITUTE NURSE	-	-	-	-	-	-	-	100.0%
SALARIES/CERT/NURSING - MT EV	41,820	39,009	36,206	36,206	30,641	44,693	8,487	23.4%
SALARIES/CERT/NURSING - NMC	54,997	48,577	59,432	59,432	60,174	64,144	4,712	7.9%
SALARIES/CERT/NURSING - UME	-	-	42,531	42,531	-	42,531	-	0.0%
SCHOOL NURSE LEADER	-	-	4,635	4,635	-	4,635	-	0.0%
TRAVEL BETWEEN SCHOOLS - HLTH SRVCS	-	-	400	400	-	400	-	0.0%
TRAVEL/CONFERENCES-HEALTH SERVICES	551	541	600	600	384	600	-	0.0%
TRANSPORTATION	2,085,189	2,360,168	2,210,717	2,210,717	1,961,425	2,246,927	36,210	1.6%
3300 - TRANSPORTATION SERVICES	2,085,189	2,360,168	2,210,717	2,210,717	1,961,425	2,246,927	36,210	1.6%
ADVERTISING - TRANSPORTATION	-	1,697	1,000	1,000	800	1,000	-	0.0%
HOMELESS TRANSPORTATION	25,653	1,005	10,001	10,001	6,205	10,001	-	0.0%
SPED SUMMER SCHOOL TRANSPORTATION	-	42,593	67,320	67,320	58,990	67,320	-	0.0%
TRANSP - ACTIVITY BUS	79,400	81,630	26,100	26,100	40,320	26,100	-	0.0%
TRANSP - PRIVATE SEPARATE DAY SCHOOLS	49,660	134,910	180,000	180,000	49,120	180,000	-	0.0%
TRANSPORTATION - REGULAR	1,569,841	1,788,802	1,448,396	1,448,396	1,420,270	1,484,606	36,210	2.5%
TRANSPORTATION-SPED	360,636	309,531	477,900	477,900	385,720	477,900	-	0.0%
FOOD SERVICE	-	80,040	147,840	147,840	69,808	84,975	(62,865)	-42.5%
3400 - FOOD SERVICES	-	80,040	147,840	147,840	69,808	84,975	(62,865)	-42.5%
FOOD SERVICE PAYROLL EXP	-	80,040	147,840	147,840	69,808	84,975	(62,865)	-42.5%

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ATHLETICS	183,278	191,794	212,168	212,168	169,473	211,168	(1,000)	-0.5%
3510 - ATHLETICS	183,278	191,794	212,168	212,168	169,473	211,168	(1,000)	-0.5%
ATHLETICS - ADMINISTRATIVE SOFTWARE	2,321	1,639	1,700	1,700	1,688	1,700	-	0.0%
ATHLETICS DUES AND MEMBERSHIPS	4,550	5,149	9,500	9,503	9,497	9,503	3	0.0%
ATHLETICS OFFICIALS' FEES (REFEREES)	22,785	20,787	30,000	30,000	23,000	30,000	-	0.0%
CONTR SERV - ATHLETICS OFFICIALS, EMTS	10,155	19,367	19,000	17,847	16,980	17,847	(1,153)	-6.1%
CONTRACT SERVICES - ATHLETICS	-	-	-	550	430	550	550	100.0%
ENTRY FEES - ATHLETICS	5,826	6,061	6,000	6,000	4,742	6,000	-	0.0%
IMPACT CONCUSSION TESTING - ATHLETICS	-	700	700	1,300	1,300	300	(400)	-57.1%
REPAIR OF EQUIPMENT - ATHLETICS	-	1,500	1,500	1,500	1,470	1,500	-	0.0%
SALARIES - ATHLETICS	81,098	82,660	78,968	78,968	63,090	78,968	-	0.0%
SUPPLIES - ATHLETIC	10,500	10,000	10,000	10,000	9,612	10,000	-	0.0%
TRANSPORTATION - ATHLETICS	41,380	38,318	48,300	48,300	33,235	48,300	-	0.0%
TRAVEL AND CONFERENCES - ATHLETICS	1,580	1,258	1,500	1,500	1,891	1,500	-	0.0%
VAN USAGE - ATHLETICS	3,084	4,355	5,000	5,000	2,538	5,000	-	0.0%
DRAMA*	67,256	72,576	128,903	128,903	68,459	129,403	500	0.4%
3520 - EXTRA DUTY-STUDENT ACTIVITIES	67,256	72,576	128,903	128,903	68,459	129,403	500	0.4%
AFTER-SCHOOL ACTIVITY BUS	-	-	-	-	-	-	-	100.0%
ASSEMBLY/ST ACTIVITY/MTEV	-	4,701	6,500	6,500	500	6,500	-	0.0%
CONTR SERV - GARDEN CLUB - ELEM	2,963	1,430	1,200	1,200	-	1,200	-	0.0%
CONTR SERV - SHAKESPEARE	-	16,000	17,000	17,000	16,500	17,000	-	0.0%
DRAMA - EQUIPMENT	1,286	3,450	5,000	5,000	5,000	5,000	-	0.0%
DRAMA STIPENDS - ELEMENTARY	11,875	-	-	-	4,525	-	-	100.0%
DRAMA STIPENDS - HIGH SCHOOL	-	-	-	-	17,400	-	-	100.0%
DRAMA STIPENDS - MIDDLE SCHOOL	-	12,125	-	-	5,550	-	-	100.0%
ELEMENTARY DRAMA EMPLOYEE STIPENDS	500	-	-	-	-	-	-	100.0%
ELEMENTARY SCHOOL PROGRAM ADVISOR(S)	6,175	-	21,458	21,458	-	21,458	-	0.0%
GRADUATION/ST ACTIVITY/MT EV	10,310	8,260	8,500	8,500	675	9,000	500	5.9%
HIGH SCHOOL DRAMA EMPLOYEE STIPENDS	-	-	-	-	750	-	-	100.0%
HONOR SOCIETY/ST ACTIVITY/MTEV	-	28	1,000	1,000	-	1,000	-	0.0%
SALARIES-EVENT COORD, WEBSITE COORD	-	1,300	1,300	1,300	1,231	1,300	-	0.0%
STIPENDS - ADVISORS, MT EV	33,178	24,239	65,025	65,025	15,329	65,025	-	0.0%
STUDENT ACTIVITY ACCT SOFTWARE	970	1,043	1,000	1,000	1,000	1,000	-	0.0%
TRANSPORTATION - SHAKESPEARE	-	-	920	920	-	920	-	0.0%
SECURITY	39,285	94,655	46,549	46,549	78,813	48,693	2,145	4.6%
3600 - SECURITY	39,285	94,655	46,549	46,549	78,813	48,693	2,145	4.6%
SALARY - SECONDARY STUDENT SUPPORT ASST	-	43,651	-	-	47,385	0	0	100.0%
SCHOOL RESOURCE OFFICER	38,579	47,907	42,549	42,549	29,440	44,693	2,145	5.0%
SECURITY - MAINT OF EQUIP	707	2,313	2,000	2,000	1,132	2,000	-	0.0%
SECURITY EQUIPMENT	-	784	2,000	2,000	857	2,000	-	0.0%
OPERATIONS	1,402,055	1,408,942	1,486,000	1,486,000	1,261,856	1,608,640	122,639	8.3%
4110 - CUSTODIAL SERVICES	647,843	598,630	513,890	509,890	458,801	527,258	13,367	2.6%
BLDGS & GRNDS DIRECTOR - CUSTODIAL	-	-	-	-	-	-	-	100.0%
CONTR SERVICES - CUSTODIAL	254,830	319,160	250,000	250,000	231,245	250,000	-	0.0%
NEW EQUIPMENT - CUSTODIAL	1,687	440	5,000	1,000	636	1,000	(4,000)	-80.0%
OVERTIME - CUSTODIAL	3,640	2,640	(12,000)	(12,000)	3,785	10,000	22,000	-183.3%
SALARIES-CUSTODIAL	256,925	152,303	155,090	155,090	125,562	158,958	3,868	2.5%
SALARY - SUBS - CUSTODIAL	6,194	12,990	17,000	17,000	12,560	10,000	(7,000)	-41.2%
SANITATION - CUSTODIAL	22,166	25,430	25,000	25,000	20,798	25,000	-	0.0%
SUPPLIES - CUSTODIAL	86,203	74,001	55,000	55,000	52,685	55,000	-	0.0%
TRASH REMOVAL - NMC	3,300	3,936	3,800	3,800	2,859	3,800	-	0.0%
TRAVEL COSTS	-	-	500	500	-	500	-	0.0%
UNIFORM REIMBURSEMENT - CUSTODIAL	100	1,526	2,500	2,500	1,472	1,000	(1,500)	-60.0%
VEHICLES - CUSTODIAL	12,799	6,205	12,000	12,000	7,199	12,000	-	0.0%
4120 - HEATING OF BUILDINGS	177,224	164,275	199,500	191,300	162,174	271,300	71,800	36.0%
CONTRACT SERVICE - ALTERNATIVE ENERGY CREDITS	400	800	2,500	2,500	-	2,500	-	0.0%
ENERGY - HEATING - YELLOW HOUSE	1,178	1,211	3,000	3,000	1,234	3,000	-	0.0%
ENERGY/HEATING - MAINTENANCE	5,525	6,989	7,000	7,000	2,329	7,000	-	0.0%
ENERGY/HEATING - UME & MT EV	146,062	135,612	160,000	157,800	141,930	237,800	77,800	48.6%
ENERGY/HEATING/NMC	19,020	15,655	14,000	14,000	14,046	14,000	-	0.0%
ENERGY/HEATING/SO EG	389	2,322	6,500	6,500	2,635	6,500	-	0.0%
LPVEC - COOP PURCHASING ADMIN FEE	400	400	500	500	-	500	-	0.0%
SUPPLIES - HEATING OF BUILDINGS	4,250	1,285	6,000	-	-	-	(6,000)	-100.0%

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4130 - UTILITY SERVICES	242,022	213,951	254,400	273,400	198,426	273,400	19,000	7.5%
ENERGY/ELECTRIC/SO EG	1,738	1,888	1,500	1,500	1,441	1,500	-	0.0%
ENERGY/ELECTRICITY - WWTP	4,200	5,141	4,500	4,500	2,541	4,500	-	0.0%
ENERGY/ELECTRICITY/ NMC	8,900	9,011	9,000	9,000	6,877	9,000	-	0.0%
ENERGY/ELECTRICITY/UME & MT EV	63,548	47,156	47,000	66,000	64,869	66,000	19,000	40.4%
ENERGY/GAS/MT EVERETT	13,267	9,692	12,500	12,500	6,555	12,500	-	0.0%
ENERGY-ELECTRIC-NET METERING FEES	124,166	96,743	140,000	140,000	89,885	140,000	-	0.0%
NMC WATER INSPECTION/ANALYSIS	-	-	2,500	2,500	2,473	2,500	-	0.0%
TELEPHONE REPAIR SUPPLIES	-	-	-	-	-	-	-	100.0%
TELEPHONE SYSTEM REPAIRS	-	-	-	-	-	-	-	100.0%
TELEPHONE/DW	24,724	33,861	23,000	23,000	15,268	23,000	-	0.0%
TELEPHONE/MT EVERETT	-	-	2,900	2,900	-	2,900	-	0.0%
TELEPHONE/SO EG	-	-	1,000	1,000	495	1,000	-	0.0%
WATER/SO EG	1,480	1,779	1,500	1,500	1,333	1,500	-	0.0%
WATER-491 BRK SCH RD	-	8,680	9,000	9,000	6,690	9,000	-	0.0%
4210 - MAINTENANCE OF GROUNDS	89,643	71,279	100,535	108,815	98,732	116,362	15,828	15.7%
BLDGS & GRNDS DIRECTOR - GROUNDS	-	-	-	-	-	-	-	100.0%
CONTR SERVICES - MAINT OF GROUNDS	18,278	11,592	15,000	15,000	12,614	15,000	-	0.0%
CONTR SERVICES - SNOW	-	-	-	-	1,946	-	-	100.0%
GROUNDS MAINT CONTR SERV - S EG	2,370	7,430	9,000	16,280	16,272	16,280	7,280	80.9%
NEW EQUIP - MAINT OF GROUNDS	2,549	2,311	5,000	3,800	2,970	3,800	(1,200)	-24.0%
NMC - CONTRACT SERVICES - GROUNDS	-	-	4,000	6,500	5,241	6,500	2,500	62.5%
NMC GROUNDS EQUIPMENT	410	-	300	300	130	300	-	0.0%
NMC GROUNDS SUPPLIES	77	3,721	6,000	3,500	3,010	3,500	(2,500)	-41.7%
OVERTIME - GROUNDS MAINTENANCE	2,053	2,028	6,000	6,000	1,302	6,000	-	0.0%
SALARIES- MAINTENANCE OF GROUNDS	26,380	36,636	41,235	41,235	40,064	48,782	7,548	18.3%
SUPPLIES - SNOW	3,020	-	6,000	8,200	8,115	8,200	2,200	36.7%
SUPPLIES-NON-INSTR-MAINT OF GROUNDS	34,505	7,562	8,000	8,000	7,068	8,000	-	0.0%
4220 - MAINTENANCE OF BUILDINGS	221,203	268,917	301,575	296,495	252,293	314,219	12,644	4.2%
BLDG MAINT/CONTR SERVICES	38,712	56,143	42,500	53,700	52,297	60,700	18,200	42.8%
BLDGS & GRNDS DIRECTOR - BLDGS	85,934	82,974	83,830	83,830	72,346	88,065	4,235	5.1%
DUES - BUILDING MAINTENANCE	-	-	200	200	-	200	-	0.0%
EQUIPMENT-BLDG MAINTENANCE	3,747	9,748	15,000	4,000	1,381	4,000	(11,000)	-73.3%
GLASS REPAIR/CONTR SERVICES	-	-	2,000	2,000	9	2,000	-	0.0%
NMC BLDG MAINT - CONTR SERVICES	6,053	10,133	24,000	24,000	17,137	24,000	-	0.0%
OVERTIME - BUILDING MAINTENANCE	5,490	4,732	2,500	2,500	3,428	2,500	-	0.0%
PAINTING	-	908	3,000	3,000	536	3,000	-	0.0%
PROJECTS-BLDG MAINT	4,743	5,408	10,000	10,000	8,428	10,000	-	0.0%
ROOF MAINT/CONTRACT SERV	-	2,468	4,000	-	-	-	(4,000)	-100.0%
S EG CONTR SERVICES BUILDING MAINT	13,896	15,458	25,000	23,720	20,938	23,720	(1,280)	-5.1%
SALARIES - MAINTENANCE OF BUILDINGS	53,787	55,526	52,045	52,045	48,870	58,534	6,489	12.5%
SEPTIC PUMPING-CONTR SERVICES	-	16,110	15,000	15,000	15,000	15,000	-	0.0%
SUPPLIES - BUILDING MAINTENANCE	8,491	9,308	20,000	20,000	11,575	20,000	-	0.0%
TRAINING - FACILITIES MAINTENANCE	350	-	2,500	2,500	350	2,500	-	0.0%
4230 - MAINTENANCE OF EQUIPMENT	1,599	54,449	76,100	66,100	52,463	66,100	(10,000)	-13.1%
CONTR SERVICES - EQUIP MAINT	384	6,161	13,000	13,000	12,855	13,000	-	0.0%
OIL AND PELLET BURNER SERVICE - MAINT OF EQUIP	400	30,566	30,000	20,000	19,065	20,000	(10,000)	-33.3%
OVERTIME - EQUIPMENT MAINTENANCE	-	-	500	500	-	500	-	0.0%
PORTABLES - MAINT OF EQUIP	210	1,110	3,000	3,000	1,160	3,000	-	0.0%
SECURITY/ALARMS - MAINT OF EQUIP	-	3,388	5,000	5,000	4,796	5,000	-	0.0%
SUPPLIES - MAINT OF EQUIPMENT	-	559	7,600	7,600	3,018	7,600	-	0.0%
TECHNICAL EQUIP - MAINT OF EQUIP	605	8,875	9,000	9,000	4,887	9,000	-	0.0%
VEHICLE REPAIR - VANS/MARSHM BUSES	-	3,790	8,000	8,000	6,682	8,000	-	0.0%
4400 - NETWORKING & TELECOMMUNICATIONS	22,521	37,441	40,000	40,000	38,966	40,000	-	0.0%
NETWORK SOFTWARE/LICENSES	22,521	37,441	40,000	40,000	38,966	40,000	-	0.0%
BENEFITS	3,706,113	4,353,284	5,002,113	5,002,113	4,424,276	5,160,797	158,685	3.2%
5100 - RETIREMENT	550,968	605,271	630,271	630,271	555,846	451,080	(179,191)	-28.4%
COUNTY RETIREMENT ASSESSMENT	550,968	605,271	630,271	630,271	555,846	451,080	(179,191)	-28.4%
5150 - EMPLOYEE SEPARATION COSTS	-	4,766	-	-	38,473	-	-	100.0%
OTHER EMPLOYEES' SEPARATION COSTS	-	4,766	-	-	-	-	-	100.0%
PROF EMPLOYEE SEPARATION COSTS	-	-	-	-	38,473	-	-	100.0%
5200 - INSURANCE-ACTIVE EMPLOYEE	2,202,252	2,613,136	3,125,981	3,125,981	2,574,598	3,372,706	246,726	7.9%
HEALTH/DENTAL/LIFE/DISABILITY	1,963,494	2,342,944	2,819,722	2,819,722	2,364,365	3,066,448	246,726	8.7%
INSURANCE - WORKERS COMP	79,848	103,239	111,498	111,498	79,861	111,498	-	0.0%
MEDICARE	146,612	153,737	156,000	156,000	114,566	156,000	-	0.0%
UNEMPLOYMENT EXPENSE	12,298	13,216	38,760	38,760	15,806	38,760	-	0.0%
5250 - INSURANCE - RETIRED EMPLOYEES	824,247	979,371	1,083,062	1,083,062	1,071,958	1,174,212	91,150	8.4%
MEDICARE PART B PENALTIES	6,185	5,750	10,710	10,710	4,698	10,710	-	0.0%
RETIRES - UNUSED SICKLEAVE COMPENSATION	-	-	-	-	-	-	-	100.0%
RETIRES BENEFITS	818,062	973,622	1,072,352	1,072,352	1,067,260	1,163,502	91,150	8.5%
5260 - INSURANCE - OTHER NON EMPLOYEE	128,646	150,740	162,799	162,799	183,401	162,799	-	0.0%
PROPERTY & CASUALTY INSURANCE	128,646	150,740	162,799	162,799	183,401	162,799	-	0.0%
EQUIP.LEASE/BANS	93,962	103,811	85,600	85,600	87,508	100,600	15,000	17.5%
5300 - LEASED EQUIPMENT	93,962	103,811	85,600	85,600	87,508	100,600	15,000	17.5%
CONTR SERVICES - COPIERS	8,377	6,636	-	-	4,204	-	-	100.0%
LEASES - COPIERS	85,585	97,175	85,600	85,600	83,304	100,600	15,000	17.5%

SOUTHERN BERKSHIRE REGIONAL SCHOOL DISTRICT

FY2027 BUDGET BY DESE FUNCTION CODE & ACCOUNT DESCRIPTION

BUDGET CLASSIFICATION DESCRIPTIONS	FY24 ACTUAL EXPENSES	FY25 ACTUAL EXPENSES	FY26 ADOPTED BUDGET	FY26 REVISED BUDGET	FY26 YTD EXPENSES	FY27 REQUESTED	FY27 - FY26 ADOPTED VARIANCE (+/-)	FY27 - FY26 ADOPTED VARIANCE (%)
FIXED CHARGES	5,269	6,145	10,720	10,720	5,146	10,720	-	0.0%
5500 - OTHER FIXED CHARGES	5,269	6,145	10,720	10,720	5,146	10,720	-	0.0%
MEDICAID CLAIMS PROCESSING SERVICES	4,761	6,145	9,500	9,500	5,146	9,500	-	0.0%
MT EV CULINARY - FOOD INSPECTIONS FEES	-	-	200	200	-	200	-	0.0%
SHORT TERM INTEREST/GENERAL ADMIN	508	-	1,020	1,020	-	1,020	-	0.0%
CAPITAL/EQUIPMENT	-	-	339,000	-	-	336,500	(2,500)	-0.7%
7300 - EQUIPMENT-ASSET ACQUISITION	-	-	339,000	-	-	336,500	(2,500)	-0.7%
CAPITAL EXPENDITURES	-	-	339,000	-	-	336,500	(2,500)	-0.7%
LONG TERM DEBT	335,650	329,900	308,550	308,550	27,525	300,900	(7,650)	-2.5%
8100 - DEBT RETIREMENT-SCH CONSTRUCTION	260,000	260,000	255,000	255,000	-	277,950	22,950	9.0%
LONG TERM DEBT-PRINCIPAL	260,000	260,000	255,000	255,000	-	277,950	22,950	9.0%
8200 - DEBT SERVICE-SCHOOL CONSTRUCTION	75,650	69,900	53,550	53,550	27,525	22,950	(30,600)	-57.1%
LONG TERM DEBT - INTEREST	75,650	69,900	53,550	53,550	27,525	22,950	(30,600)	-57.1%
TUITIONS	843,102	806,651	840,904	840,904	-	797,376	(43,528)	-5.2%
9110 - SCHOOL CHOICE TUITION	796,968	806,651	840,904	840,904	-	797,376	(43,528)	-5.2%
SCHOOL CHOICE TUITION EXPENSE	796,968	806,651	840,904	840,904	-	797,376	(43,528)	-5.2%
9300 - TUITION TO NON-PUBLIC SCHOOLS	46,134	-	-	-	-	-	-	100.0%
TUITION-MA PRIVATE SCHOOLS	46,134	-	-	-	-	-	-	100.0%
	18,504,112	19,448,156	20,609,465	20,270,465	16,223,592	21,118,286	508,822	2.5%

Memorandum

To: SBRSD School Committee

From: Dr. Beth Regulbuto

Date: February 23, 2026

Re: FY26 Administrative and Independent Salary Adjustments

As discussed during my tenure as Superintendent, I previously recommended that once the bargaining unit contracts were settled, we revisit administrative compensation to ensure that administrators receive at least the minimum increase provided to teachers, along with an incremental adjustment to maintain an appropriate salary differential between administrators and the highest-paid teachers.

Administrators work year-round and consistently perform significant duties outside of the traditional school day, including evenings and weekends. It is important that compensation reflects both the scope of responsibility and the time commitment required in these roles. Additionally, maintaining a meaningful salary differential helps ensure that administrative positions remain attractive and sustainable for current and aspiring leaders in the district.

Proposed Adjustments for FY26

- For most administrators and independent employees listed in the worksheet, the proposed adjustment increases their salary from a 3% increase to a 3.25% increase, aligning with the increase provided to members of the Unit A bargaining unit.
- These adjustments would be retroactive to the same effective date as Unit A increases.
- For independent employees, the only proposed change is the additional 0.25% increase to their current salary or hourly rate.
- If an administrator was newly placed in their position at the start of FY26 and already set at their current salary, no additional adjustment is proposed.

Individual Adjustments

- **Sandi Hubbard:** As Ms. Hubbard is retiring at the end of the summer, her contract will be extended through August 7, 2026. Her compensation reflects a slightly larger increase due to this extension. Her contract must be updated to reflect both the new end date and adjusted salary to allow her to complete her retirement paperwork.
- **Michelle Castellano, Superintendent's Assistant:** Ms. Castellano's increase is the largest and reflects:
 - The additional 0.25% increase

- Market adjustment
- A proposed \$6,000 School Committee working stipend

This stipend recognizes the substantial additional responsibilities she has assumed, including extensive evening meeting attendance and preparation of meeting minutes, in addition to her core responsibilities as Superintendent's Assistant.

- The remaining administrative increases range from approximately \$3,800–\$4,000 as market adjustments recognizing long-term commitment and sustained leadership within the district.

Fiscal Impact

The district is in a solid financial position in FY26. Excess & Deficiency (E&D) funds are expected to be certified at close to, if not slightly above, the 5% allowable retention limit, at approximately \$1.1 million.

The total cost of the proposed increases is \$55,800. Of that amount:

- \$10,000 is allocated to the Superintendent's Assistant for additional duties.
- The remaining \$44,800 represents roughly an additional 2% increase within the administrative and independent salaried category.

This proposal reflects the district's commitment to valuing and retaining its administrative leadership while remaining fiscally responsible. Given our current financial standing, I believe this adjustment is both affordable and appropriate.

I respectfully request the School Committee's consideration and approval of these adjustments.

Please let me know if you would like any additional analysis or supporting documentation prior to taking action.