

Berlin Memorial, Boylston Elementary,
and Tahanto Middle-High School
FY20 Budget: Open Hearing

February 26, 2019

Presented by:

Jeff Zanghi, Superintendent of Schools

Robert Conry, Director of Finance and Operations

Budget Goals

- Maintain funding for existing programs and staff
- Fund items that were included in the District Improvement Plan
- Incorporate new elements into the budget process due to the newly modified Pre K-12 Regional District
- Deliver a budget that is within the fiscal means of the Town of Berlin and the Town of Boylston

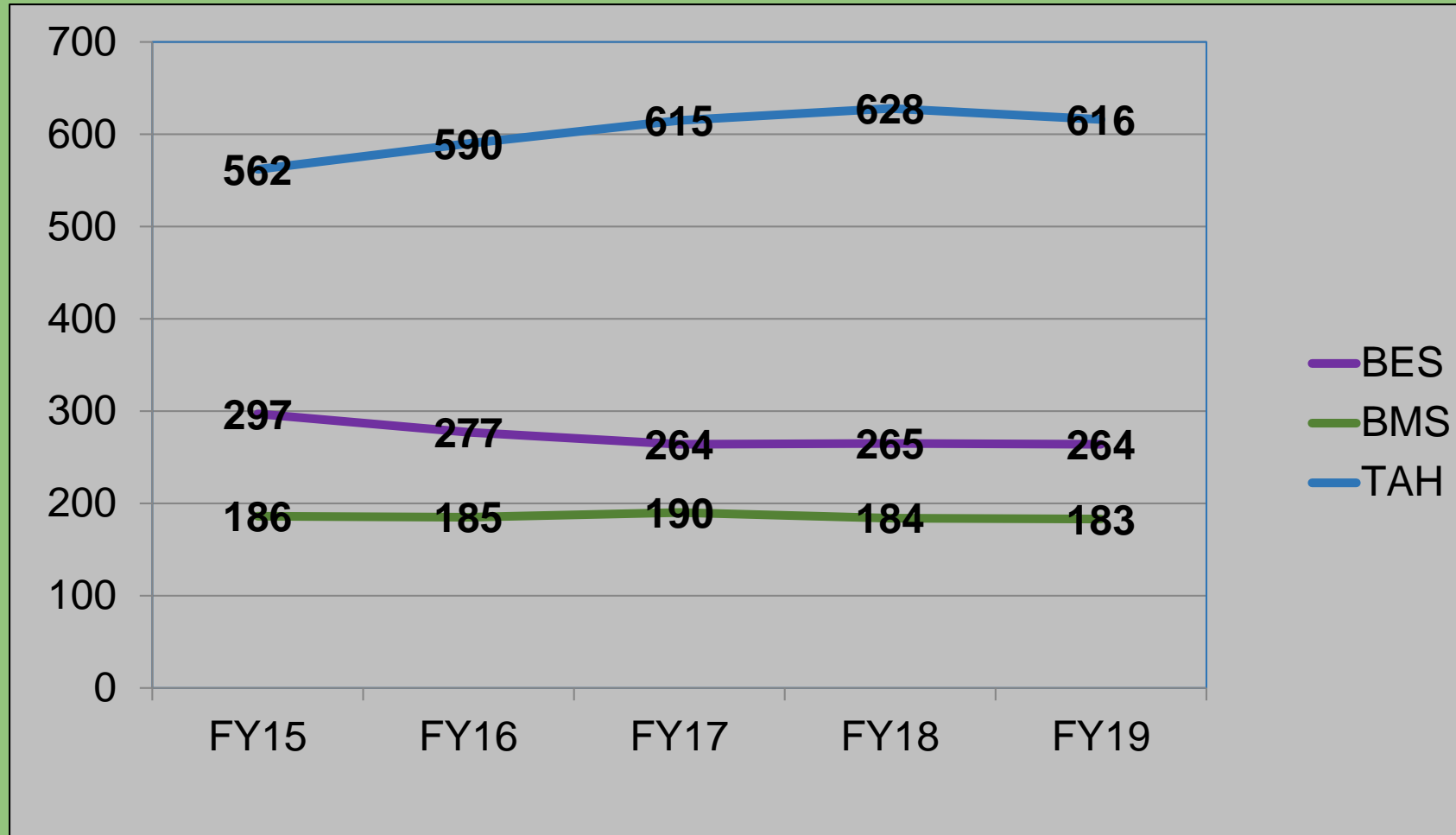
Items to be presented

1. Summary of updates since preliminary presentation
2. Present revised building level budgets (operating and capital)
3. Present revenue budgets, minimum local contributions, and assessment data

Budget Process Overview

- Development of Level Service Budgets
- Add: Above Level Service Requests
- Add: Transfer of expenses previously in Town budgets

Student Enrollment Trends



Budget Updates after preliminary budget

■ **Berlin Memorial:**

- (\$19,573) reduction – Health care benefits (FY20 rates released)
- (\$ 9,000) reduction – Blind vision consultant
- (\$ 8,960) reduction – Electricity
- **(\$37,533) reduction subtotal**

■ **Boylston Elementary:**

- (\$19,573) reduction – Health care benefits (FY20 rates released)
- (\$10,710) reduction – Tutor / Reading Spec. roles combined
- (\$ 5,625) reduction – Heating costs
- (\$ 6,000) reduction – Electricity
- (\$ 4,063) reduction – Kitchen equipment maintenance
- **(\$45,971) reduction subtotal**

Budget Updates (cont'd)

- **Tahanto Middle-High School:**

- (\$56,500) reduction – Health care benefits (FY20 rates released)
- \$30,000 increase – Worcester Regional Retirement assessment
- (\$18,000) reduction – Charter school tuition
- (\$13,000) reduction – 1 add'l year of Rural Schools grant
- \$ 5,000 increase – OPEB contribution (retiree health care)
- (\$ 114) misc. changes, net reduction
- **(\$52,614) Subtotal**

Costs Transferred from Town Budgets (revised)

Expenses Transferring from Town Budgets

FY20 Projected (Budgeted) Costs

Open Hearing (2-20-19)

Expense Line	Berlin Memorial	Boylston Elementary	
Employee Benefits - Health/Dental/Life	\$ 391,392	\$ 349,840	Current enrollment counts provided by towns
Benefits - New enrollments	\$ 71,172	\$ 106,758	Potential adds due to favorable plans/rates
Insurance - School Board Liability	\$ 1,625	\$ 1,608	Estimated provided by insurer (MIIA)
Insurance - Worker's Comp.	\$ 23,416	\$ 25,781	Estimated provided by insurer (MIIA)
Insurance – Property	\$ 9,126	\$ 8,284	Estimated provided by insurer (MIIA)
Charter School Tuition	\$ 22,394	\$ -	Based on FY19 Prelim Cherry Sheet
School Choice Tuition	\$ -	\$ 25,000	Based on FY19 Prelim Cherry Sheet
Medicare taxes	\$ 37,305	\$ 40,070	Based on Schedule 19 EOYR (Town)
Third party payroll provider	\$ 1,785	\$ 2,054	Estimated based on staff headcount
Retirement assessment			No changes in FY20, possibly in FY21
Subtotal	\$ 558,215	\$ 559,395	

Year over Year Comparisons

IMPACT OF REGIONALIZATION

- The FY20 school budget will reflect costs shown on the previous slide that were NOT included in the FY19 school budget
 - In FY19, they were in municipal/town budgets
- To provide an apples to apples comparison, these items were added to both FY19 and FY20 budgets
 - (different than preliminary presentation, where comparisons were before these costs were added to FY19 and FY20)
- The item highlighted blue (increased participation in health care plan) represents a cost increase; it was not in the Town budget in FY19 and therefore is the only item not added to Restated FY19 Budget.

FY20 Budget: Berlin Memorial School



BMS: Level Service Budget (revised)

- FY19 Budget: \$3,030,268

- FY20 Budget: \$3,056,603

Increase of \$26,335 or 0.9%

BEFORE
MUNICIPAL
TRANSFERS



- FY19 Budget (restated): \$3,517,311

- FY20 Budget: \$3,614,818

Increase of \$97,507 or 2.8%

AFTER
MUNICIPAL
TRANSFERS



Above Level Service Requests

- \$11,200 for K-3 Science Curriculum Resources/Materials
- \$12,600 to fund Technology Replacement Plan at levels approved in District Improvement Plan (Digital Learning and Infrastructure)
- \$5,000 for Training and Professional Development related to items on District Improvement Plan
- \$3,100 for other items

- Total of \$31,900 or, and additional 1.0% on base budget

Berlin Memorial Budget Summary

Fiscal Year 2020 BBRSD Budget Summary	
Open Budget Hearing (2-20-19)	
Budget Summary	Berlin Memorial
FY19 Operating Budget	\$ 3,030,268
ADD: Transfers from Town budgets	\$ 487,043
FY19 RESTATED Operating Budget	\$ 3,517,311
FY20 Operating Budget (including x-fers)	\$ 3,646,718
\$ Increase	\$ 129,407
% Increase	3.7%
FY20 Capital Budget Requests	\$ 147,000

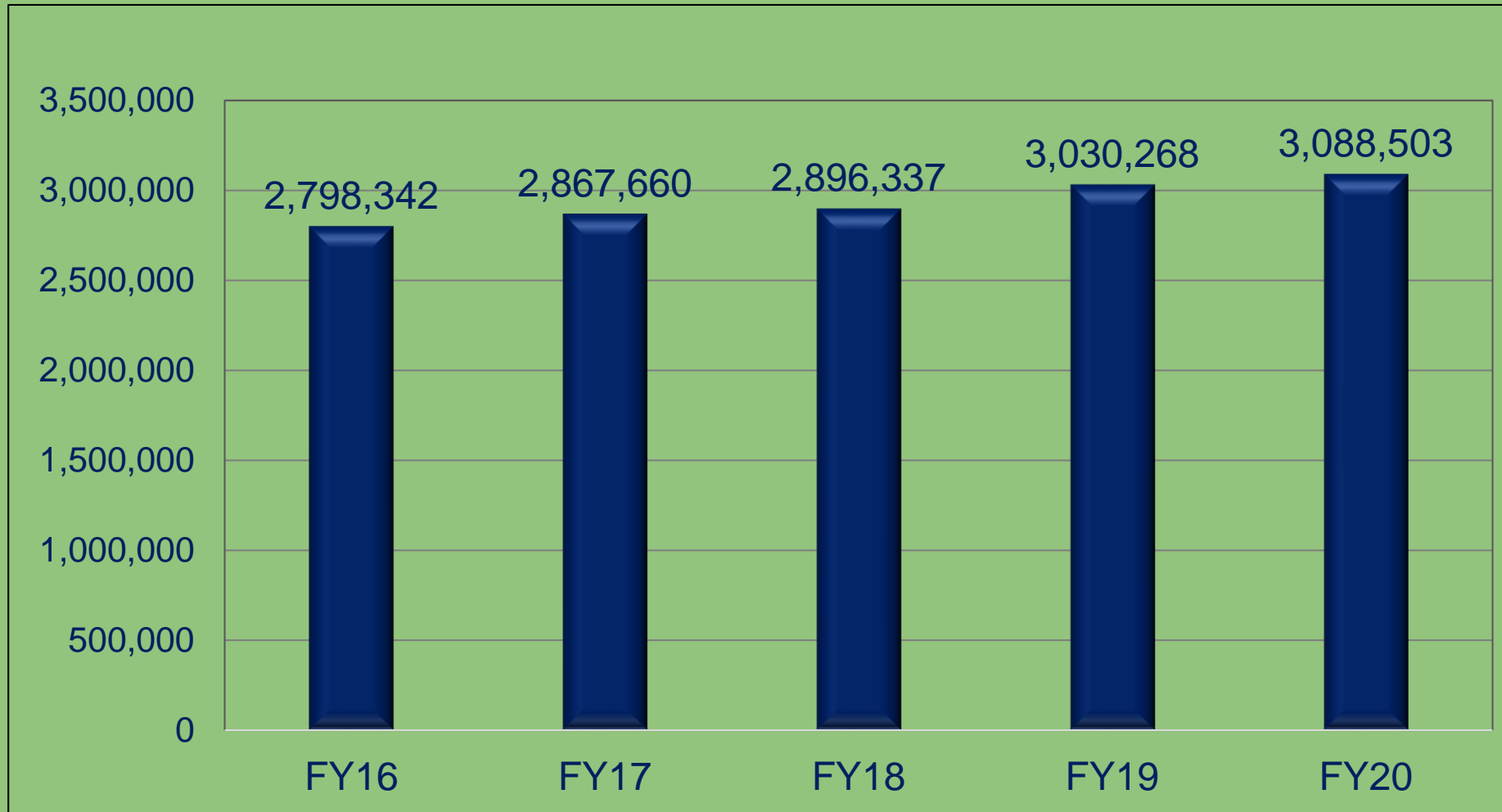
← Excludes new enrollments

← Includes new enrollments

← \$71,712, or 2.0% of the increase is related to new enrollments

5 Year Budget Trend (revised)

(FY20 data is prior to adding expenses transferred from Town budget)



Year over Year Changes (revised)

- FY20 Budget of \$3,646,718 (including costs transferred from town budget)
 - \$129K increase over Restated FY19 Budget, or 3.7% increase

Key Drivers

- \$32K Above Level Service Requests
- \$71K increase in Teacher / SPED Teacher salaries
 - Partly due to reduction in use of school choice reserves, and reduction in librarian role to fund an additional 0.5 FTE SPED Teacher
- (\$46K) decrease due to reduction of Librarian role to 0.4 FTE (in FY19)
- \$72K increase in health care costs due to anticipated add'l enrollments
- \$12K increase in Medical / Therapeutic Services (O/T, P/T, Speech, Hearing)
- (\$30K) decrease in SPED transportation costs

Revenue Sources Beyond the General Fund

Berlin Revolving Funds							
as of 12-31-2018							
	School Choice	Circuit Breaker	Afterschool Program	Preschool	School Lunch	Grants	Total
FY18 Beginning	\$342,302	\$6,715	\$24,331	\$40,635	\$12,535	\$0	\$426,518
Anticipated Revenue	\$82,756	\$28,913	\$49,477	\$27,174	\$43,531	\$95,000	\$326,851
Anticipated Expense	\$95,000	\$6,715	\$44,997	\$39,615	\$49,565	\$95,000	\$330,892
FY18 Ending Balance	\$330,058	\$28,913	\$28,811	\$28,194	\$6,501	\$0	\$422,477
FY19 Beginning	\$330,058	\$28,913	\$28,811	\$28,194	\$6,501	\$0	\$422,477
Anticipated Revenue	\$77,953	\$624	\$45,000	\$28,500	\$44,000	\$88,000	\$284,077
Anticipated Expense	\$100,000	\$28,913	\$45,000	\$36,000	\$50,501	\$88,000	\$348,414
FY19 Proj'd Ending Balance	\$308,011	\$624	\$28,811	\$20,694	\$0	\$0	\$358,140
FY20 Beginning	\$308,011	\$624	\$28,811	\$20,694	\$0	\$0	\$358,140
Anticipated Revenue	\$80,000	\$700	\$45,000	\$28,500	\$45,000	\$87,000	\$286,200
Anticipated Expense	\$85,000	\$624	\$45,000	\$34,000	\$45,000	\$87,000	\$296,624
FY20 Proj'd Ending Balance	\$303,011	\$700	\$28,811	\$15,194	\$0	\$0	\$347,716

FY20 Capital Requests

- \$40,000 - Building Existing Conditions Analysis
- \$12,000 - Cistern Tank repairs

\$52,000 Subtotal

\$95,000 - Gym HVAC Access (revise and replace prior article)

\$147,000 Total Capital Requests

Note: Gym HVAC work will be completed during the Summer of 2019, which is FY20. Existing article for \$103,000 will not be spent by 6/30/2019, therefore will be returned to Town of Berlin's Free Cash and replaced by this new capital request

FY20 Budget: Boylston Elementary School



BES: Level Service Budget (revised)

- FY20 Budget: \$3,116,781

- FY19 Budget: \$3,084,291

Increase of \$32,490 or 1.1%

BEFORE
MUNICIPAL
TRANSFERS



- FY19 Budget (restated): \$3,536,928

- FY20 Budget: \$3,676,176

Increase of \$139,248 or 3.9%

AFTER
MUNICIPAL
TRANSFERS



Above Level Service Requests

- \$22,000 for K-3 Science Curriculum Resources/Materials
- \$16,400 to fund Technology Replacement Plan at levels approved in District Improvement Plan (Digital Learning and Infrastructure)
- \$5,000 for Training and Professional Development related to items on District Improvement Plan
- \$12,000 to combine Reading Specialist and Tutor roles into a single full time position to provide reading supports
- \$3,100 for other items

- Total of \$58,500 or, and additional 1.9% on base budget

Boylston Elementary Budget Summary

Fiscal Year 2020 BBRSD Budget Summary	
Open Budget Hearing (2-20-19)	
Budget Summary	Boylston Elementary
FY19 Operating Budget	\$ 3,084,291
ADD: Transfers from Town budgets	\$ 452,637
FY19 RESTATED Operating Budget	\$ 3,536,928
FY20 Operating Budget (including x-fers)	\$ 3,734,676
\$ Increase	\$ 197,748
% Increase	5.6%
FY20 Capital Budget Requests	\$ 32,500

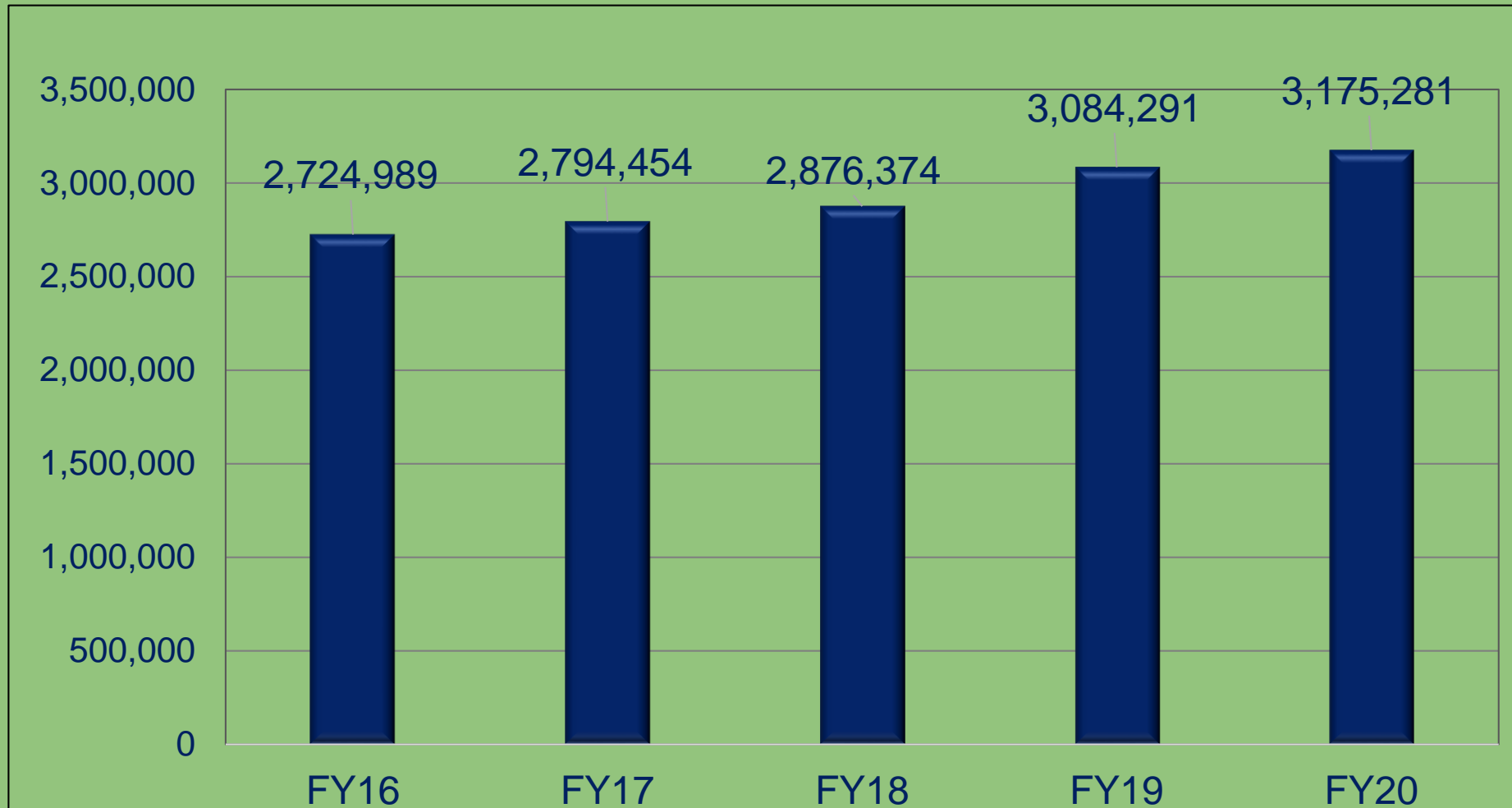
← Excludes new enrollments

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← \$106,758, or 3.0% of the increase is related to new enrollments

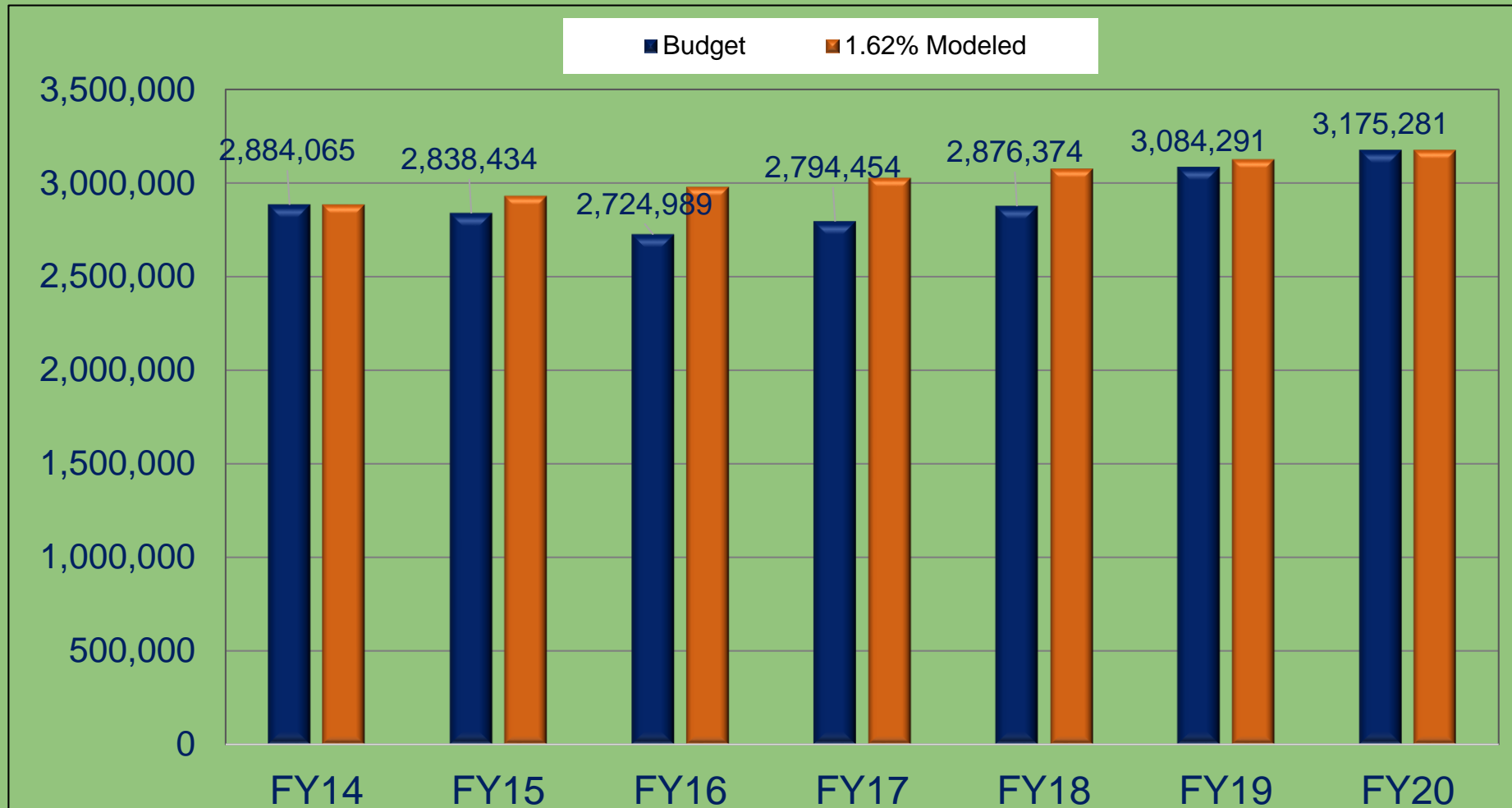
5 Year Budget Trend *(revised)*

(FY20 data is prior to adding expenses transferred from Town budget)



Budget Growth vs. 1.62% annual increases (revised)

(FY20 data is prior to adding expenses transferred from Town budget)



Year over Year Changes (revised)

- FY20 Budget of \$3,734,676 (including costs transferred from town budget)
 - \$198K increase over Restated FY19 Budget, or 5.6% increase

Key Drivers

- \$59K Above Level Service Requests
- \$107K increase in health care costs due to anticipated add'l enrollments
- \$72K increase in Teacher / SPED Teacher salaries
- \$24K increase in paraprofessional costs (budgeted ½ year for severe needs para. in FY19, FY20 reflects full year cost; balance is step increases and COLA.
- \$68K decrease in SPED tuition and transportation costs

Revenue Sources Beyond the General Fund

Boylston Revolving Funds Projection						
as of 12-31-2018						
Boylston Revolving Funds	School Choice	Afterschool Program	Circuit Breaker	School Lunch	Grants	Total
FY18 Beginning	\$277,164	\$93,943	\$2,531	\$7,916	\$0	\$381,553
Revenue	\$74,318	\$168,870	\$14,826	\$80,303	\$137,728	\$476,046
Expense	\$93,919	\$168,207	\$2,531	\$79,809	\$137,728	\$482,195
FY18 Ending Balance	\$257,563	\$94,606	\$14,826	\$8,410	\$0	\$375,404
FY19 Beginning	\$257,563	\$94,606	\$14,826	\$8,410	\$0	\$375,404
Anticipated Revenue	\$69,040	\$155,000	\$18,453	\$78,000	\$143,128	\$463,621
Anticipated Expense	\$143,000	\$160,000	\$14,826	\$86,410	\$143,128	\$547,364
FY19 Proj'd Ending Balance	\$183,603	\$89,606	\$18,453	(\$0)	\$0	\$291,661
FY20 Beginning	\$183,603	\$89,606	\$18,453	(\$0)	\$0	\$291,661
Anticipated Revenue	\$75,000	\$155,000	\$6,000	\$80,000	\$138,128	\$454,128
Anticipated Expense	\$148,000	\$160,000	\$18,453	\$80,000	\$138,128	\$544,581
FY20 Proj'd Ending Balance	\$110,603	\$84,606	\$6,000	(\$0)	\$0	\$201,208

FY20 Capital Requests (revised)

- \$22,500 - Perimeter Fencing (adjacent to new development)
- ~~\$15,000 - Lighting Replacement/Upgrade to LED~~
- ~~\$47,000 - Replace aging telephone system with IP phone system~~
- \$10,000 - Sealing of exterior windows (final phase of project)

~~\$94,500~~ Preliminary Budget Subtotal

\$32,500 Revised Budget Subtotal

FY20 Budget: Tahanto Middle-High School



TMHS: Level Service Budget (revised)

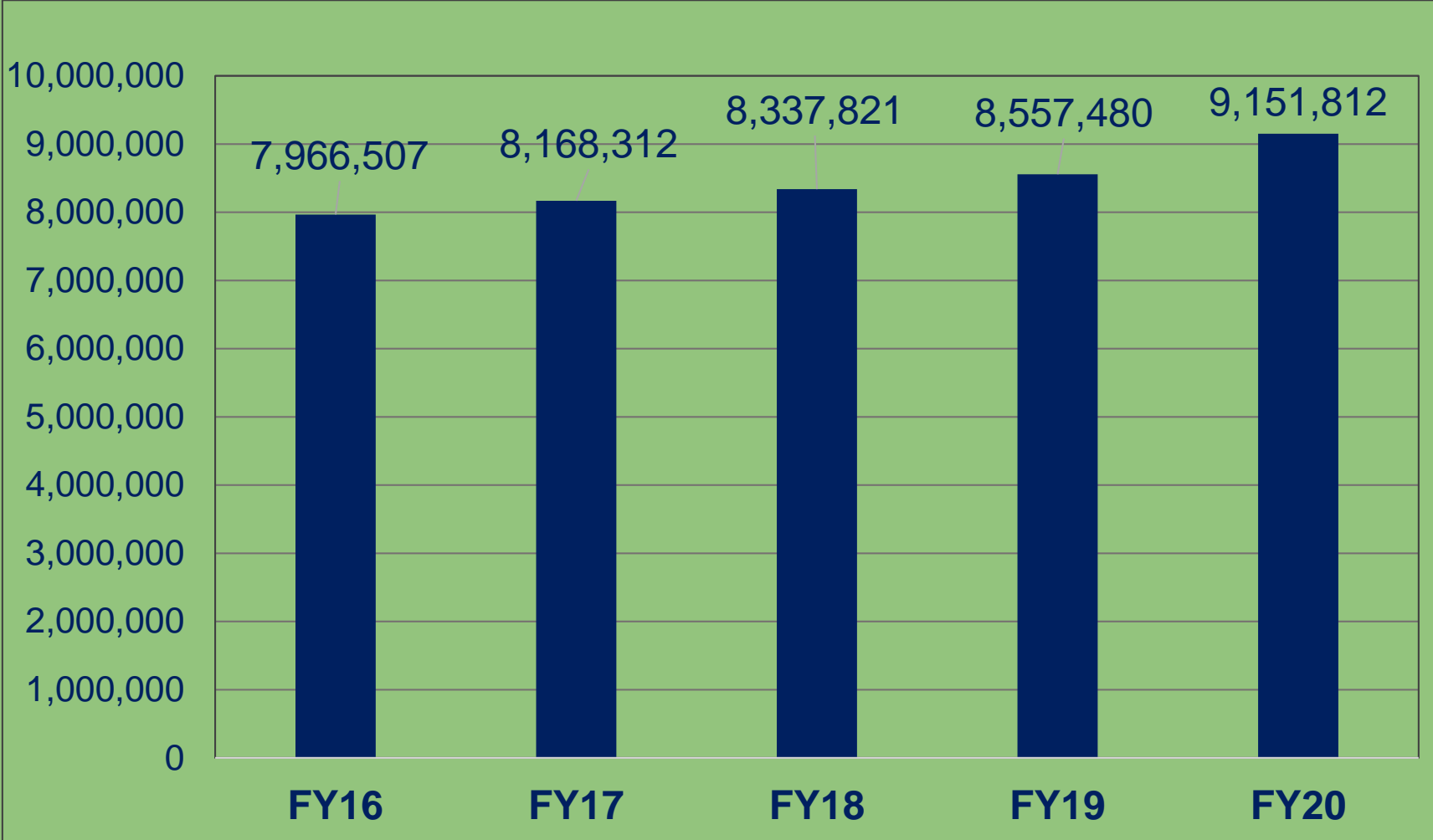
- FY20 Budget: \$9,097,912
- FY19 Budget: \$8,557,480
- Increase of \$540,432 or 6.3%

Above Level Service Requests

- \$19,800 to fund Technology Replacement Plan at levels approved in District Improvement Plan (Digital Learning and Infrastructure)
- \$14,000 to increase Social Worker role to 1.0 FTE from 0.8 FTE
- \$9,100 for Training and Professional Development related to items on District Improvement Plan
- \$7,600 for Performing Arts initiatives in District Improvement Plan
- \$3,400 for other items

- Total of \$53,900 or, an additional 0.6%

5 Year Budget Trend (revised)



Year over Year Changes (revised)

- FY20 Budget of \$9,151,812 (excluding new line items)
 - \$594K increase over FY19, or 6.9% increase

Key Drivers

- \$54K Above Level Service Requests
- \$287K SPED Tuition / Transportation costs (3 add'l OOD placements)
- \$72K increase in Charter School and School Choice tuitions
- \$72K increase in Classroom Teacher salaries
- \$40K increase in Worcester Regional Retirement assessment
- \$18K in health insurance / Medicare costs (retiree enrollment increase)
- \$13K absorbed by general fund due to loss of rural schools grant
 - On-Line Course fees and a portion of Social Worker salary

Revenue Sources Beyond the General Fund

TAHANTO Revolving Funds								
as of 6-30-2018								
TAHANTO	School Choice	Circuit Breaker	Preschool	School Lunch	Athletic	School Rental	Grants	Total
FY18 Beginning	\$1,112,139	\$404,744	\$38,787	\$134,890	\$100,031	\$17,210	\$0	\$ 1,807,801
Anticipated Revenue	\$451,199	\$597,225	\$56,199	\$230,109	\$92,688	\$8,390	\$214,921	\$ 1,650,731
Anticipated Expense	\$684,393	\$497,774	\$57,705	\$201,528	\$81,821	\$2,189	\$214,921	\$ 1,740,331
FY18 Ending Balance	\$878,945	\$504,195	\$37,281	\$ 163,471	\$ 110,898	\$ 23,411	\$ -	\$ 1,718,200
FY19 Beginning	\$878,945	\$504,195	\$37,281	\$163,471	\$110,898	\$23,411	\$0	\$1,718,200
Anticipated Revenue	\$445,000	\$496,522	\$50,000	\$165,000	\$100,000	\$8,000	\$200,921	\$1,465,443
Anticipated Expense	\$650,000	\$597,225	\$50,000	\$160,000	\$90,000	\$6,000	\$200,921	\$1,754,146
FY19 Proj'd Ending Balance	\$673,945	\$403,492	\$37,281	\$ 168,471	\$ 120,898	\$ 25,411	\$ -	\$ 1,429,497
FY20 Beginning	\$673,945	\$403,492	\$37,281	\$168,471	\$120,898	\$25,411	\$0	\$1,429,497
Anticipated Revenue	\$450,000	\$350,000	\$50,000	\$165,000	\$100,000	\$9,000	\$183,738	\$1,307,738
Anticipated Expense	\$650,000	\$496,522	\$50,000	\$160,000	\$90,000	\$7,000	\$183,738	\$1,637,260
FY20 Proj'd Ending Balance	\$473,945	\$256,970	\$37,281	\$ 173,471	\$ 130,898	\$ 27,411	\$ -	\$ 1,099,975

Capital Items

- ~~\$30,000 - Critical Equipment Monitoring~~
- \$15,000 – Window Film (Security) (added)
- \$25,000 – Fuel Storage Tank Heating to prevent oil from congealing in severe cold weather
- \$1,090,000 – Bond Principal Payments
- \$642,613 – Bond Interest Payments
- (\$13,869) – Amortization of bond premium (E&D)

\$1,758,744 – SUBTOTAL, TAHANTO CAPITAL

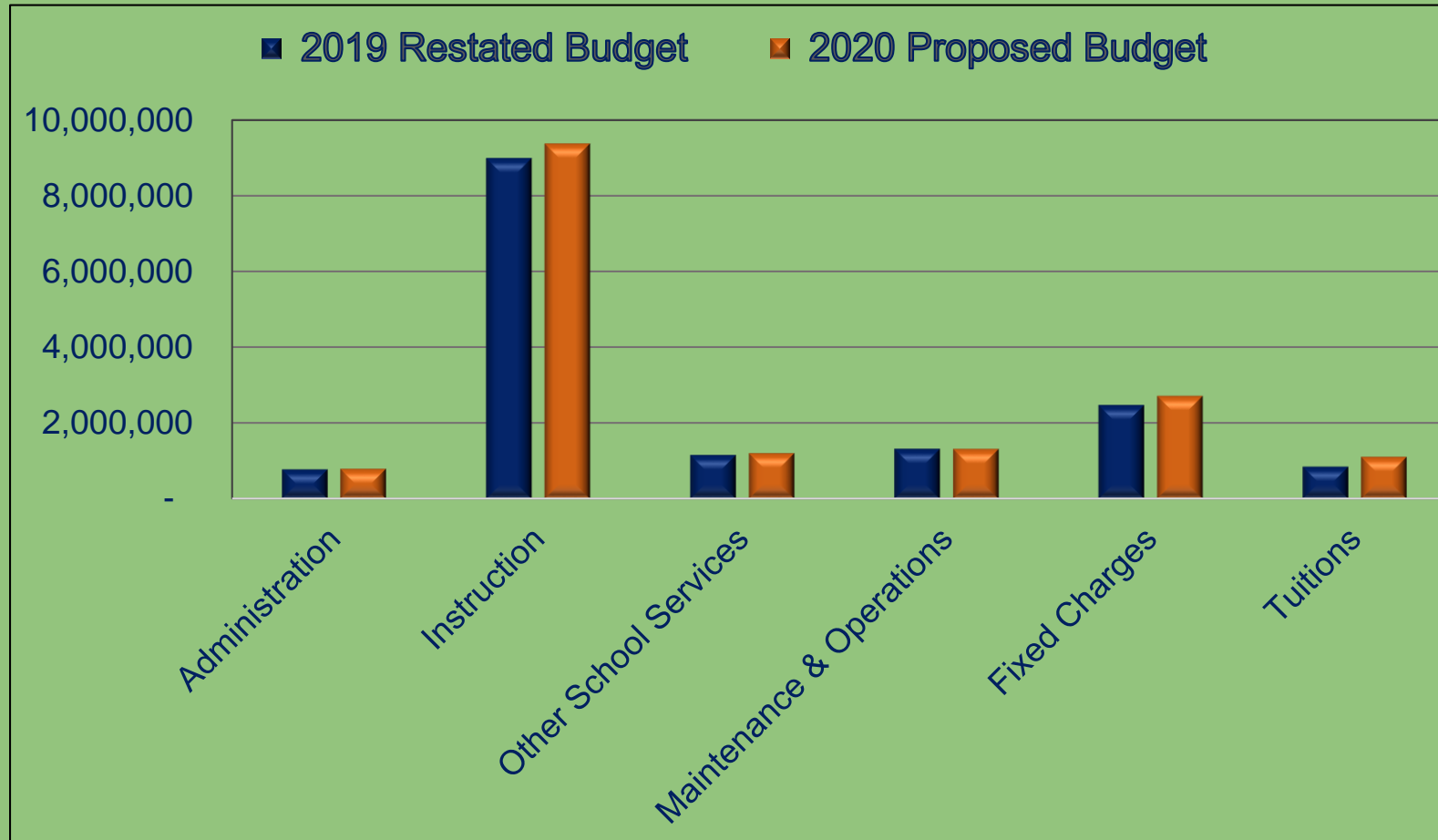
Capital (cont'd)

- FY20 Total of 1,772,613 vs. FY19 Capital of \$1,725,461
- Increase of \$47,179, or 2.7%

Note: Above amounts are before deduction of E&D for amortization of bond premium

DISTRICT WIDE SUMMARY

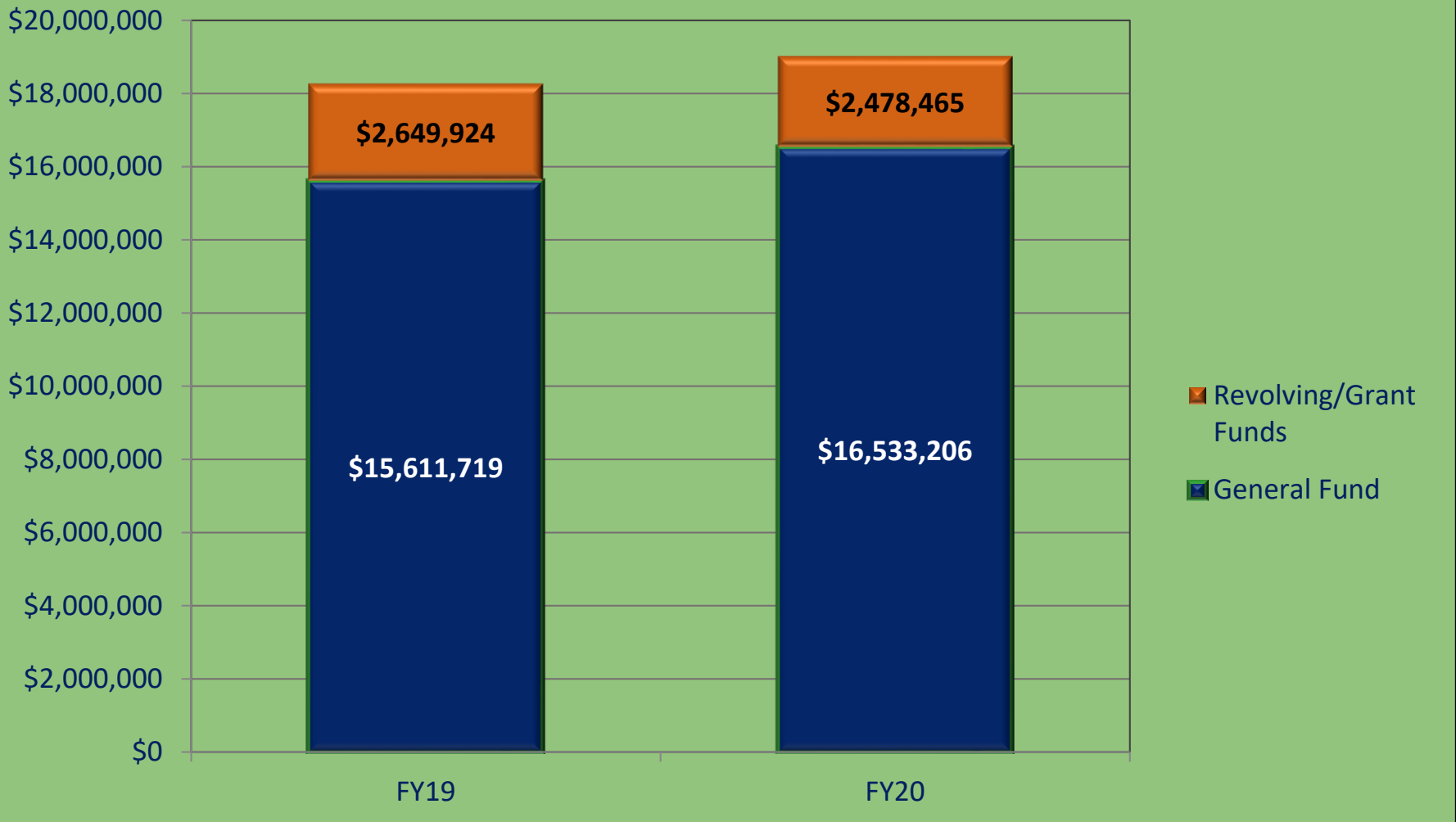
District-Wide Budget Comparison to FY19 by DESE Function



DESE Categories

- **ADMIN** = SCHOOL COMMITTEE, SUPERINTENDENT, BUSINESS OFFICE, ADMIN TECHNOLOGY, LEGAL SERVICES
- **INSTRUCTIONAL SERVICES** = CURRICULUM DIR & MATERIALS, SPED/PPS, CLASSROOM INSTRUCTION, TEACHERS, PARAS, PROFESSIONAL DEVELOPMENT, CLASSROOM SUPPLIES, ETC, GUIDANCE, & PSYCHOLOGICAL SVCS
- **OTHER SCHOOL SERVICES** = NURSING, FOOD SERVICE, TRANSPORTATION, STUDENT ACTIVITIES, & ATHLETICS
- **OPERATIONS & MAINTENANCE** = CUSTODIAL SERVICES, UTILITIES, MAINTENANCE OF BUILDINGS / GROUNDS / EQUIPMENT
- **FIXED CHARGES** = LEASES, INSURANCE COSTS, RETIREMENT ASSESSMENT
- **TUITIONS** = SPED OOD PLACEMENTS, SCHOOL CHOICE, CHARTER

Regional District-Wide Budget *by funding source*



Increase from FY19-FY20
General Funds: 5.9%
Overall/All Funds: 4.1%

FULL BUDGET SUMMARY

Fiscal Year 2020 BBRSD Budget Summary				
Open Budget Hearing (2-20-19)				
Budget Summary	Berlin Memorial	Boylston Elementary	Tahanto MS/HS	Total
FY19 Operating Budget	\$ 3,030,268	\$ 3,084,291	\$ 8,557,480	\$ 14,672,039
ADD: Transfers from Town budgets	\$ 487,043	\$ 452,637		\$ 939,680
FY19 RESTATED Operating Budget	\$ 3,517,311	\$ 3,536,928		\$ 15,611,719
FY20 Operating Budget (including x-fers)	\$ 3,646,718	\$ 3,734,676	\$ 9,151,812	\$ 16,533,206
\$ Increase	\$ 129,407	\$ 197,748	\$ 594,332	\$ 921,487
% Increase	3.7%	5.6%	6.9%	5.9%
FY20 Capital Budget Requests	\$ 147,000	\$ 32,500	\$ 1,772,613	\$ 1,952,113

Note: Returning \$103,000 from a 2019 Berlin capital article to fund \$95,000 article for the same purpose in FY20.

REVENUES AND TOWN ASSESSMENTS

REVENUES /ASSESSMENTS – Boylston Elementary

Assessments by School - Boylston Elementary			
	Use this section of data for budgeting		
	AFTER Municipal Expense Transfers		
STATE AID REVENUE	FY19	FY20	Var (\$)
Chapter 70 Aid	531,413	581,803	50,390
Chapter 71 Transportation Aid	0	0	0
Total State Aid Revenue	531,413	581,803	50,390
DISTRICT REVENUE	FY19	FY20	Var (\$)
Excess & Deficiency for Operating	0	0	0
Medicaid Reimbursement	8,000	8,000	0
Total District Revenue	8,000	8,000	0
LOCAL REVENUE			
<i>BOYLSTON</i>	FY19	FY20	Var (\$)
<i>Minimum Local Contribution</i>	1,971,864	2,187,564	215,700
<i>Above Minimum Local Contribution</i>	838,685	799,809	-38,876
<i>Transportation Assessment</i>	151,725	157,500	5,775
TOTAL LOCAL REVENUE	2,962,274	3,144,873	182,599
TOTAL FUND SOURCES	3,501,687	3,734,676	232,989

Operating
Assessment

REVENUES /ASSESSMENTS – Berlin Memorial

BERLIN BOYLSTON REGIONAL SCHOOL DISTRICT			
Assessments by School - Berlin Memorial			
	Use this section of data for budgeting		
	AFTER Municipal Expense Transfers		
STATE AID REVENUE	FY19	FY20	Var (\$)
Chapter 70 Aid	459,075	436,723	-22,352
Chapter 71 Transportation Aid	0	0	0
Total State Aid Revenue	459,075	436,723	-22,352
DISTRICT REVENUE	FY19	FY20	Var (\$)
Excess & Deficiency for Operating	0	0	0
Medicaid Reimbursement	6,000	6,000	0
Total District Revenue	6,000	6,000	0
LOCAL REVENUE			
BERLIN	FY19	FY20	Var (\$)
<i>Minimum Local Contribution</i>	1,352,713	1,300,118	-52,595
<i>Above Minimum Local Contribution</i>	1,547,798	1,780,637	232,839
<i>Transportation Assessment</i>	151,725	123,240	-28,485
TOTAL LOCAL REVENUE	3,052,236	3,203,995	151,759
TOTAL FUND SOURCES	3,517,311	3,646,718	129,407

Operating
Assessment

REVENUES / ASSESSMENTS – Tahanto MS-HS

Assessments by School - TAHANTO

	TAHANTO		
STATE AID REVENUE	FY19	FY20	Var (\$)
Chapter 70 Aid	1,118,948	1,111,657	-7,291
Chapter 71 Transportation Aid	145,293	150,000	4,707
Charter Reimbursement	15,000	15,000	0
Total State Aid Revenue	1,279,241	1,276,657	-2,583
DISTRICT REVENUE	FY19	FY20	Var (\$)
Excess & Deficiency for Operating	100,000	60,000	-40,000
Medicaid Reimbursement	15,000	20,000	5,000
Investment Income	5,000	8,000	3,000
Miscellaneous	1,000	1,000	0
Total District Revenue	121,000	89,000	-32,000

Operating
Assessment

REVENUES / ASSESSMENTS – Tahanto MS-HS

LOCAL REVENUE			
Minimum Local Contribution	FY19	FY20	Var (\$)
Berlin	1,602,823	1,616,595	13,772
Boylston	2,941,424	2,930,668	-10,756
Total Minimum Contribution	4,544,247	4,547,263	3,016
Above Minimum Local Contribution	FY19	FY20	Var (\$)
Berlin	807,957	1,009,525	201,568
Boylston	1,543,624	1,901,447	357,824
Total Above Minimum Contribution	2,351,581	2,978,587	627,006
Total Operating Assessment	FY19	FY20	Y/Y (\$)
Berlin	2,410,780	2,626,120	215,340
Boylston	4,485,048	4,832,115	347,068
Total Operating Assessment	6,895,828	7,458,236	562,408
Transportation Assessment	FY19	FY20	Y/Y (\$)
Berlin	89,816	113,722	23,907
Boylston	171,595	214,197	42,601
Total Transportation Assessment	261,411	327,919	66,508
TOTAL OPERATING ASSESMENT	FY19	FY20	Y/Y (\$)
Berlin	2,500,596	2,739,843	239,247
Boylston	4,656,643	5,046,312	389,669
Total Local Revenue	7,157,239	7,786,155	628,916
TOTAL FUND SOURCES	8,557,480	9,151,812	594,332

Operating
Assessment
(cont'd)

REVENUES / ASSESSMENTS – Tahanto MS-HS

Capital Assessment

	FY19	FY20	Variance	Variance
<i>Capital Assessment</i>	Assessment	Assessment	Y/Y (\$)	Y/Y (%)
Berlin	611,291	612,571	1,280	0.21%
Boylston	1,099,572	1,146,173	46,601	4.24%
Excess & Deficiency Offset	14,598	13,869	-702	-4.59%
<i>Total Capital Budget (Gross)</i>	1,725,461	1,772,613	47,179	2.73%
Berlin FY20 Capital %	34.83%			
Boylston FY20 Capital %	65.17%			

Assessment Summary: Berlin

Summary of Berlin School Assessments Proposed Budget, as of 2-20-19

Town of Berlin	FY19	FY20	Change (\$)	Change (%)
Berlin-Boylston Regional District Assessments				
Operating Assessment - Berlin Memorial	3,052,236	3,203,995	151,759	5.0%
Operating Assessment - Tahanto MS-HS	2,500,596	2,739,843	239,247	9.6%
Capital Assessment - Berlin Memorial	259,000	147,000	(112,000)	-43.2%
Capital Assessment - Tahanto MS-HS	611,291	612,571	1,280	0.2%
Total - Berlin-Boylston Regional District	6,423,123	6,703,409	280,286	4.4%

Notes:

1) FY19 Capital Assessment for Berlin Memorial was actually separate capital articles submitted to Town.
Listed here for comparison purposes as an assessment.

2) Capital assessment for FY20 includes 95,000 for HVAC ceiling access, an FY19 article that will be replaced by this new capital request. Work will be completed in summer 2019, thus funds need to be spent from Region budget.

Assessment Summary: Boylston

Summary of Boylston Educational Assessments

Proposed Budget, as of 2-20-19

Town of Boylston	FY19	FY20	Change (\$)	Change (%)
Berlin-Boylston Regional District Assessments				
Operating Assessment - Boylston Elementary	2,962,274	3,144,873	182,599	6.2%
Operating Assessment - Tahanto MS-HS	4,656,643	5,046,312	389,669	8.4%
Capital Assessment - Boylston Elementary	103,690	32,500	(71,190)	-68.7%
Capital Assessment - Tahanto MS-HS	1,099,572	1,146,173	46,601	4.2%
Total - Berlin-Boylston Regional District	8,822,179	9,369,858	547,679	6.2%
Town of Boylston Budget for Vocational Ed.				
Vocational Tuition	423,948	421,400	(2,548)	-0.6%
Vocational Transportation	48,495	49,950	1,455	3.0%
Total Education	9,294,622	9,841,208	546,586	5.9%

Note: FY19 Capital Assessment for Boylston Elementary was actually separate capital articles submitted to Town.
Listed here for comparison purposes as an assessment.

Transitional School Committee Votes

FY20 Budget Requests

1. Approval of Operational Expense Budget Amounts for FY20
2. Approval of Capital Budget Amounts for FY20
(as presented on next slide)
3. Approval of revenue budgets, including use of Excess & Deficiency
(as presented in detailed assessment slides)
4. Approval of Assessments to Towns
(as presented on previous two slides)

Transitional School Committee Votes

FY20 Budget Requests

Fiscal Year 2020 BBRSD Budget Summary				
Open Budget Hearing (2-20-19)				
Budget Summary	Berlin Memorial	Boylston Elementary	Tahanto MS/HS	Total
FY19 Operating Budget	\$ 3,030,268	\$ 3,084,291	\$ 8,557,480	\$ 14,672,039
ADD: Transfers from Town budgets	\$ 487,043	\$ 452,637		\$ 939,680
FY19 RESTATED Operating Budget	\$ 3,517,311	\$ 3,536,928		\$ 15,611,719
FY20 Operating Budget (including x-fers)	\$ 3,646,718	\$ 3,734,676	\$ 9,151,812	\$ 16,533,206
\$ Increase	\$ 129,407	\$ 197,748	\$ 594,332	\$ 921,487
% Increase	3.7%	5.6%	6.9%	5.9%
FY20 Capital Budget Requests	\$ 147,000	\$ 32,500	\$ 1,772,613	\$ 1,952,113

Note: Returning \$103,000 from a 2019 Berlin capital article to fund \$95,000 article for the same purpose in FY20.

SPECIAL EDUCATION RESERVE FUND

- Massachusetts General Laws, Chapter 40A, § 13E - School district reserve funds to pay for unanticipated or unbudgeted costs for special education, out-of-district tuition or transportation
- Fund established by vote of the School Committee and by vote of Town Meeting
- Fund to be used to pay for extraordinary SPED out-of-district or transportation costs
Release of funds to pay for expenses is authorized by vote of the School Committee and by vote of the Board of Selectmen
- Any balance in the fund can carry into future fiscal years and remains in the fund until needed and expended. Any interest earned becomes part of the fund
- Fund balance cannot exceed 2% of annual net school spending (approx. \$1M)

RECOMMENDATION

- Vote (School Committee) at February Budget hearing to approve the establishment of a Special Education Reserve Fund, and to bring forward to Town Meeting for approval
- School District believes that a \$75,000 reserve would be appropriate as a starting point; adequate to offset one unanticipated low cost out-of-district placement + transportation
- However, we recommend deferring a decision on funding level until feedback is received from the Towns on the FY20 budgets.
- Goal is to have the SPED Reserve Fund established this year, and consider funding it this year, if possible, or in future years, as funds are available