

	FY24				FY25				Δ
	MGRS	LES	WES	MGRSD	MGRS	LES	WES	MGRSD	
Gross OPERATING Budget	\$ 12,840,227	\$ 5,274,379	\$ 8,151,248	\$ 26,265,854	\$ 13,768,276	\$ 5,295,416	\$ 8,348,023	\$ 27,411,716	\$ 1,145,862
Less expenditures not subject to appropriation:									
Regular Tuition Income	\$ (500,000)	\$ (300,000)	\$ -	\$ (800,000)	\$ (675,000)	\$ (180,000)	\$ -	\$ (855,000)	\$ (55,000)
School Choice Transfer	\$ (200,000)	\$ (110,000)	\$ (215,000)	\$ (525,000)	\$ (215,000)	\$ (140,000)	\$ (185,000)	\$ (540,000)	\$ (15,000)
Williams College Fund	\$ (161,500)	\$ -	\$ -	\$ (161,500)	\$ (161,500)	\$ -	\$ -	\$ (161,500)	\$ -
Grants	\$ (250,000)	\$ (200,000)	\$ (200,000)	\$ (650,000)	\$ (300,000)	\$ (220,000)	\$ (200,000)	\$ (720,000)	\$ (70,000)
Circuit Breaker	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (300,000)	\$ (100,000)	\$ (50,000)	\$ (50,000)	\$ (200,000)	\$ 100,000
Net OPERATING Budget	\$ 11,628,727	\$ 4,564,379	\$ 7,636,248	\$ 23,829,354	\$ 12,316,776	\$ 4,705,416	\$ 7,913,023	\$ 24,935,216	\$ 1,105,862
Less budgeted revenue:									
A. Chapter 70 Aid	\$ (2,414,806)	\$ (1,114,075)	\$ (1,328,433)	\$ (4,857,315)	\$ (2,476,664)	\$ (1,134,891)	\$ (1,360,638)	\$ (4,972,192)	\$ (114,877)
B. Chapter 71 Transportation Aid	\$ (289,769)	\$ (133,685)	\$ (159,408)	\$ (582,862)	\$ (328,789)	\$ (150,662)	\$ (180,631)	\$ (660,082)	\$ (77,220)
C. Charter Tuition Reimbursement	\$ (6,847)	\$ (3,159)	\$ (3,767)	\$ (13,773)	\$ (40,750)	\$ (18,673)	\$ (22,387)	\$ (81,810)	\$ (68,037)
D. Medicaid Reimbursement	\$ (30,000)	\$ (15,000)	\$ (13,000)	\$ (58,000)	\$ (40,000)	\$ (25,000)	\$ (20,000)	\$ (85,000)	\$ (27,000)
E. Regional Transportation Revolving	\$ (70,000)	\$ (35,000)	\$ (60,771)	\$ (165,771)	\$ -	\$ -	\$ -	\$ -	\$ 165,771
F. Transfer from E&D	\$ (150,000)	\$ (75,000)	\$ (125,000)	\$ (350,000)	\$ (475,000)	\$ (65,000)	\$ (125,000)	\$ (665,000)	\$ (315,000)
Total Budgeted Revenue	\$ (2,961,422)	\$ (1,375,920)	\$ (1,690,379)	\$ (6,027,720)	\$ (3,361,202)	\$ (1,394,226)	\$ (1,708,656)	\$ (6,464,084)	\$ (436,364)
Net OPERATING Assessments to Member Towns	\$ 8,667,305	\$ 3,188,459	\$ 5,945,869	\$ 17,801,634	\$ 8,955,574	\$ 3,311,191	\$ 6,204,367	\$ 18,471,132	\$ 669,498
Lanesborough OPERATING Assessment	\$ 2,511,976	\$ 3,188,459		\$ 5,700,436	\$ 2,583,412	\$ 3,311,191	\$ -	\$ 5,894,603	\$ 194,167
Williamstown OPERATING Assessment	\$ 6,155,329		\$ 5,945,869	\$ 12,101,198	\$ 6,372,162	\$ -	\$ 6,204,367	\$ 12,576,530	\$ 475,332
Gross CAPITAL Budget	\$ 1,670,891	\$ -	\$ -	\$ 1,670,891	\$ 1,659,575	\$ -	\$ -	\$ 1,659,575	\$ (11,316)
MGRS CAPITAL Apportionment									
Lanesborough CAPITAL Assessment	\$ 514,689			\$ 514,689	\$ 508,186			\$ 508,186	\$ (6,503)
Williamstown CAPITAL Assessment	\$ 1,157,689			\$ 1,157,689	\$ 1,151,389			\$ 1,151,389	\$ (6,300)
Total OPERATING + CAPITAL Assessment									
Lanesborough				\$ 6,215,125			3.02%	\$ 6,402,789	\$ 187,664
Williamstown				\$ 13,258,888			3.54%	\$ 13,727,919	\$ 469,031

FY25 Chapter 70/71 & Charter Aid Apportionment to School Budgets

* Based on Governor's Proposal

Inputs:

Lanesborough EQV 0.4754679

Williamstown EQV 1.1442125

LES Foundation Enrollment 205

MG Foundation Enrollment 475

WES Foundation Enrollment 397

	<u>Chapter 70</u>	<u>Chapter 71</u>	<u>Charter</u>
State Aid	\$ 4,972,196	\$ 660,082	\$ 81,810

Outputs:

	<u>% of Total</u>				
LES	22.82%	\$ 1,134,891	\$ 150,662	\$ 18,673	
MG	49.81%	\$ 2,476,664	\$ 328,789	\$ 40,750	
WES	27.36%	\$ 1,360,638	\$ 180,631	\$ 22,387	

	<u>MGRS</u>	<u>LES</u>	<u>WES</u>	<u>Total</u>		
Net Assessment Needs	\$ 8,955,574	\$ 3,311,191	\$ 6,204,367	\$ 18,471,132	Inputs to Calculations:	
MLC Applied					Minimum Local Contributions	
Lanesborough	\$ 1,131,221.22	\$ 1,621,680.78		\$ 2,752,902.00	Lanesborough	\$ 2,752,902
Williamstown	\$ 3,323,148.76		\$ 3,973,765.24	\$ 7,296,914.00	Williamstown	\$ 7,296,914
				\$ 10,049,816.00	Total	\$ 10,049,816
Above MLC Required	\$ 4,501,204	\$ 1,689,510	\$ 2,230,602	\$ 8,421,316	Foundation Enrollments by Town, by School	
Above MLC (diff between net assessment and mlc applied)					Lanesborough LES Foundation Enrollment	205 58.9080% of total Lanesborough
Lanesborough	\$ 1,452,190.41	\$ 1,689,510			Lanesborough MGRS Foundation Enrollment	143 41.0920% of total Lanesborough
Williamstown	\$ 3,049,013.52		\$ 2,230,602		Williamstown WES Foundation Enrollment	397 54.4582% of total Williamstown
					Williamstown MGRS Foundation Enrollment	332 45.5418% of total Williamstown
						1,077
FY25 Proposed Operating Assessments					Apportionment of MGRS Above MLC	
Lanesborough	\$ 2,583,411.64	\$ 3,311,190.88		\$ 5,894,603	Lanesborough 5 Yr Trailing Pupil % (Grades 7-12)	32.2623%
Williamstown	\$ 6,372,162.28		\$ 6,204,367.43	\$ 12,576,530	Williamstown 5 Yr Trailing Pupil % (Grades 7-12)	67.7377%
					Foundation Enrollments by School	
					LES	205 19.0344%
					MGRS	475 44.1040%
					WES	397 36.8617%
						1077

Calculations for MGRS Operating and Capital Budget Allocation Splits

Fiscal Year DESE October 1 Enrollment

	2020	2021	2022	2023	2024
Williamstown	308	293	300	327	332
Lanesborough	153	158	146	143	143
Total	461	451	446	470	475

Operating Budget Split (for MGRS remainder above towns' MLC)

	FY21 5 Yr Avg	FY22 5 Yr Avg	FY23 5 Yr Avg	FY24 5 Yr Avg	FY25 5 Yr Avg
Williamstown	66.76%	66.47%	66.82%	67.38%	67.738%
Lanesborough	33.24%	33.53%	33.18%	32.62%	32.262%

Last 5 Years' EQV Values

	EQVs as of FY20	EQVs as of FY21	EQVs as of FY22	EQVs as of FY23	EQVs as of FY24
Williamstown	1,008,880,400	1,054,809,700	1,054,809,700	1,144,212,500	1,144,212,500
Lanesborough	402,579,400	426,435,400	426,435,400	475,467,900	475,467,900
Total	1,411,459,800	1,481,245,100	1,481,245,100	1,619,680,400	1,619,680,400

* Using EQV values "current" as of fiscal year of the vote. MA releases new EQV values every two years.

* EQV Ratio utilized in the capital costs apportionment is a 5-year rolling average

MGRS - Capital Split

	FY23			FY24			FY25		
	Enrollment Ratio	EQV Ratio	Capital Split	Enrollment Ratio	EQV Ratio	Capital Split	Enrollment Ratio	EQV Ratio	Capital Split
Williamstown	0.6682	0.7127	69.043%	0.6738	0.7119	69.286%	0.67738	0.71019	69.3785%
Lanesborough	0.3318	0.2873	30.957%	0.3262	0.2899	30.803%	0.32262	0.28981	30.6215%

Mount Greylock Regional School District FY25 Proposed Staff Budget								
		DESE Code	Title	FY24 FTE	FY25 FTE	FY24 Budget	FY25 Budget	Δ
Lanesborough Elementary								
1	Instructional Leadership	2210	School Leadership	2.0	2.0	\$ 143,346	\$ 153,728	\$ 10,382
2	Teachers	2305	Teachers	22.7	21.7	\$ 1,920,120	\$ 1,865,871	\$ (54,249)
3	Other Teaching Services	2320	Medical/Therapeutic Services	1.9	1.9	\$ 188,654	\$ 193,370	\$ 4,716
4		2324	Substitutes Teachers, Long-Term	0.0	0.0	\$ 25,000	\$ 25,000	\$ -
5		2325	Substitutes Teachers, Short-Term	0.0	0.0	\$ 40,000	\$ 40,000	\$ -
6		2330	Paraprofessionals	14.0	14.0	\$ 363,602	\$ 368,474	\$ 4,872
7		2340	Libraries/Media Center Directors	1.0	1.0	\$ 85,002	\$ 90,176	\$ 5,174
8	Professional Development	2354	Stipends for teachers providing coaching	0.0	0.0	\$ 4,500	\$ 1,500	\$ (3,000)
9		2356	Costs for instructional staff to attend professional d	0.0	0.0	\$ 3,000	\$ 4,500	\$ 1,500
10	Guidance, Counseling, and Testing	2710	Guidance and Adjustment Counselors	0.0	0.0	\$ -	\$ -	\$ -
11		2800	Psychological Services	2.0	2.0	\$ 154,804	\$ 164,226	\$ 9,422
12		3200	Medical/Health Services	1.0	1.0	\$ 88,806	\$ 92,677	\$ 3,871
13	Pupil Services	3300	Transportation Services	0.0	0.0	\$ -	\$ -	\$ -
14		3400	Food Services	3.6	3.6	\$ 51,804	\$ 48,334	\$ (3,470)
15		3510	Athletics	0.0	0.0	\$ -	\$ -	\$ -
16		3520	Other Student Activities	0.0	0.0	\$ 8,000	\$ 8,000	\$ -
17	Operations and Maintenance	4110	Custodial Services	3.0	3.0	\$ 166,603	\$ 171,366	\$ 4,763
18		4210	Maintenance of Grounds	0.0	0.0	\$ -	\$ -	\$ -
19		4400	Technology Infrastructure	0.0	0.0	\$ -	\$ -	\$ -
20	Benefits and Fixed Charges	5150	Employee Separation Costs	0.0	0.0	\$ 20,000	\$ 45,000	\$ 25,000
21		5550	School Crossing Guards	0.0	0.0	\$ -	\$ -	\$ -
Total:						\$ 3,263,241	\$ 3,272,222	\$ 8,981
Mount Greylock Regional School								
1	Instructional Leadership	2210	School Leadership	4.0	4.0	\$ 279,648	\$ 311,850	\$ 32,202
2	Teachers	2305	Teachers	49.0	48.0	\$ 4,140,969	\$ 4,202,146	\$ 61,177
3	Other Teaching Services	2320	Medical/Therapeutic Services	0.8	0.8	\$ 74,557	\$ 76,421	\$ 1,864
4		2324	Substitutes Teachers, Long-Term	0.0	0.0	\$ 35,000	\$ 35,000	\$ -
5		2325	Substitutes Teachers, Short-Term	0.0	0.0	\$ 60,000	\$ 60,000	\$ -
6		2330	Paraprofessionals	22.0	27.0	\$ 609,856	\$ 673,746	\$ 63,890
7		2340	Libraries/Media Center Directors	1.0	1.0	\$ 100,707	\$ 103,225	\$ 2,518
8	Professional Development	2354	Stipends for teachers providing coaching	0.0	0.0	\$ 30,000	\$ 35,000	\$ 5,000
9		2356	Costs for instructional staff to attend professional d	0.0	0.0	\$ 20,000	\$ 22,000	\$ 2,000
10	Guidance, Counseling, and Testing	2710	Guidance and Adjustment Counselors	4.0	4.0	\$ 304,450	\$ 324,648	\$ 20,198
11		2800	Psychological Services	3.0	3.0	\$ 249,714	\$ 261,158	\$ 11,444

12		3200	Medical/Health Services	1.0	1.0	\$ 82,902	\$ 97,511	\$ 14,609
13	Pupil Services	3300	Transportation Services	0.0	0.0	\$ -	\$ -	\$ -
14		3400	Food Services	3.5	3.5	\$ 52,398	\$ 53,963	\$ 1,565
15		3510	Athletics	1.0	1.0	\$ 236,089	\$ 243,972	\$ 7,883
16		3520	Other Student Activities	0.0	0.0	\$ 75,000	\$ 75,000	\$ -
17	Operations and Maintenance	4110	Custodial Services	6.0	6.0	\$ 359,961	\$ 344,495	\$ (15,466)
18		4210	Maintenance of Grounds	1.0	1.0	\$ 50,795	\$ 52,638	\$ 1,843
19		4400	Technology Infrastructure	0.0	0.0	\$ 5,500	\$ 5,500	\$ -
20	Benefits and Fixed Charges	5150	Employee Separation Costs	0.0	0.0	\$ 30,000	\$ 35,000	\$ 5,000
21		5550	School Crossing Guards	0.0	0.0	\$ -	\$ -	\$ -
	Total:					\$ 6,797,546	\$ 7,013,273	\$ 215,727
	<u>Williamstown Elementary</u>							
1	Instructional Leadership	2210	School Leadership	4.0	4.0	\$ 269,656	\$ 278,639	\$ 8,983
2	Teachers	2305	Teachers	39.5	38.5	\$ 3,261,499	\$ 3,193,950	\$ (67,549)
3	Other Teaching Services	2320	Medical/Therapeutic Services	4.0	4.0	\$ 366,811	\$ 378,855	\$ 12,044
4		2324	Substitutes Teachers, Long-Term	0.0	0.0	\$ 70,000	\$ 70,000	\$ -
5		2325	Substitutes Teachers, Short-Term	0.0	0.0	\$ 70,000	\$ 70,000	\$ -
6		2330	Paraprofessionals	20.4	23.0	\$ 564,407	\$ 630,581	\$ 66,174
7		2340	Libraries/Media Center Directors	2.0	2.0	\$ 167,170	\$ 173,735	\$ 6,565
8	Professional Development	2354	Stipends for teachers providing coaching	0.0	0.0	\$ 15,000	\$ 20,000	\$ 5,000
9		2356	Costs for instructional staff to attend professional d	0.0	0.0	\$ 7,000	\$ 7,000	\$ -
10	Guidance, Counseling, and Testing	2710	Guidance and Adjustment Counselors	0.0	0.0	\$ -	\$ -	\$ -
11		2800	Psychological Services	2.0	2.0	\$ 160,303	\$ 165,470	\$ 5,167
12		3200	Medical/Health Services	1.0	1.0	\$ 65,596	\$ 67,236	\$ 1,640
13	Pupil Services	3300	Transportation Services	0.0	0.0	\$ -	\$ -	\$ -
14		3400	Food Services	2.8	2.8	\$ 41,326	\$ 42,365	\$ 1,039
15		3510	Athletics	0.0	0.0	\$ -	\$ -	\$ -
16		3520	Other Student Activities	0.0	0.0	\$ 15,000	\$ 15,000	\$ -
17	Operations and Maintenance	4110	Custodial Services	3.5	3.5	\$ 203,945	\$ 208,347	\$ 4,402
18		4210	Maintenance of Grounds	0.0	0.0	\$ -	\$ -	\$ -
19		4400	Technology Infrastructure	0.0	0.0	\$ -	\$ -	\$ -
20	Benefits and Fixed Charges	5150	Employee Separation Costs	0.0	0.0	\$ 20,000	\$ 20,000	\$ -
21		5550	School Crossing Guards	0.0	0.0	\$ 13,000	\$ 13,400	\$ 400
	Total:					\$ 5,310,712	\$ 5,354,578	\$ 43,866
	<u>District</u>							
1	Administration	1110	School Committee	0.0	0.0	\$ 4,500	\$ 4,500	\$ -

2		1210	Superintendent	1.0	1.0	\$ 175,484	\$ 182,559	\$ 7,075
3		1230	Other District-Wide Administration	1.0	1.0	\$ 60,475	\$ 62,289	\$ 1,814
4		1410	Business and Finance	3.0	3.0	\$ 269,815	\$ 285,462	\$ 15,647
5		1420	Human Resources and Benefits	1.0	1.0	\$ 64,518	\$ 68,074	\$ 3,556
6	Pupil Services	3400	Food Services	1.0	1.0	\$ 72,056	\$ 74,218	\$ 2,162
7	Instructional Leadership	2110	Curriculum Director	1.0	1.0	\$ 105,588	\$ 108,756	\$ 3,168
8		2120	Department Heads	3.0	3.0	\$ 236,019	\$ 251,611	\$ 15,592
9		2130	Instructional Technology Leadership	1.0	1.0	\$ 91,262	\$ 94,000	\$ 2,738
10	Operations and Maintenance	4110	Custodial Services	0.0	0.0	\$ -	\$ -	\$ -
11		4400	Technology Infrastructure	2.0	2.0	\$ 153,809	\$ 158,199	\$ 4,390
12	Benefits and Fixed Charges	5150	Employee Separation Costs	0.0	0.0	\$ -	\$ -	\$ -
	Total:					\$ 1,233,527	\$ 1,289,667	\$ 56,140
	Regional School District Total Staff Costs:					\$ 16,605,026	\$ 16,929,740	\$ 324,714

Mount Greylock Regional School District FY25 Non-Staff Budget					
	DESE Code	Title	FY24	FY25 Proposed	Δ
Lanesborough Elementary					
1	2210	School Leadership	\$ 12,000.00	\$ 12,000.00	\$ -
2	2250	Administrative Technology and Support—Schools	\$ -	\$ -	\$ -
3	2320	Medical/Therapeutic Services	\$ 66,000.00	\$ 5,000.00	\$ (61,000.00)
4	2325	Substitute Teachers, Short-Term	\$ -	\$ -	\$ -
5	2330	Paraprofessionals	\$ -	\$ -	\$ -
6	2340	Librarians/Media Center Directors	\$ -	\$ -	\$ -
7	2345	Distance Learning and Online Coursework	\$ -	\$ -	\$ -
8	2354	Stipends for teachers providing instructional coaching	\$ -	\$ -	\$ -
9	2356	Costs for instructional staff to attend professional development	\$ 17,000.00	\$ 17,000.00	\$ -
10	2358	Outside professional development providers for instructional staff	\$ -	\$ -	\$ -
11	2410	Textbooks	\$ 27,000.00	\$ 41,000.00	\$ 14,000.00
12	2415	Other Instructional Materials (Libraries)	\$ -	\$ -	\$ -
13	2420	Instructional Equipment	\$ 3,000.00	\$ 3,000.00	\$ -
14	2430	General Classroom Supplies	\$ 22,500.00	\$ 25,000.00	\$ 2,500.00
15	2451	Instructional Hardware—Student and Staff Devices (Computers)	\$ -	\$ -	\$ -
16	2453	Instructional Hardware—All Other	\$ 5,000.00	\$ 5,000.00	\$ -
17	2455	Instructional Software and Other Instructional Materials	\$ 40,000.00	\$ 43,000.00	\$ 3,000.00
18	2710	Guidance and Adjustment Counselors	\$ -	\$ -	\$ -
19	2720	Testing and Assessment	\$ -	\$ -	\$ -
20	2800	Psychological Services	\$ -	\$ -	\$ -
21	3100	Attendance and Parent Liaison Services	\$ -	\$ -	\$ -
22	3200	Medical/Health Services	\$ -	\$ -	\$ -
23	3300	Transportation Services	\$ 220,000.00	\$ 226,600.00	\$ 6,600.00
24	3400	Food Services	\$ -	\$ -	\$ -
25	3510	Athletics	\$ -	\$ -	\$ -
26	3520	Other Student Activities	\$ 4,500.00	\$ 4,500.00	\$ -
27	4110	Custodial Services	\$ 23,500.00	\$ 23,500.00	\$ -
28	4120	Heating of Buildings	\$ 65,000.00	\$ 70,000.00	\$ 5,000.00
29	4130	Utility Services	\$ 106,000.00	\$ 106,000.00	\$ -
30	4210	Maintenance of Grounds	\$ 2,500.00	\$ 2,500.00	\$ -
31	4220	Maintenance of Buildings	\$ 27,500.00	\$ 20,000.00	\$ (7,500.00)
32	4225	Building Security System	\$ 9,000.00	\$ 10,000.00	\$ 1,000.00

33		4230	Maintenance of Equipment	\$ 6,000.00	\$ 6,000.00	\$ -
34		4300	Extraordinary Maintenance	\$ 35,000.00	\$ 30,000.00	\$ (5,000.00)
35		4400	Technology Infrastructure, Maintenance, and Support—Salaries	\$ -	\$ -	\$ -
36		4450	Technology Infrastructure, Maintenance, and Support—All Other	\$ 37,500.00	\$ 34,000.00	\$ (3,500.00)
37	Benefits and Fixed Charges	5100	Employer Retirement Contributions	\$ 2,500.00	\$ 2,500.00	\$ -
38		5150	Employee Separation Costs	\$ -	\$ -	\$ -
39		5200	Insurance for Active Employees	\$ 602,952.00	\$ 645,158.64	\$ 42,206.64
40		5250	Insurance for Retired School Employees	\$ -	\$ -	\$ -
41		5260	Other Non-Employee Insurance	\$ -	\$ -	\$ -
42		5450	Short Term Interest BANS	\$ -	\$ -	\$ -
43		5550	School Crossing Guards	\$ -	\$ -	\$ -
44	Acquisition, Improvement, and Replacement of Fixed Assets	7300	Equipment (7300, 7400)	\$ 5,000.00	\$ 5,000.00	\$ -
45		7500	Motor Vehicles (7500, 7600)	\$ -	\$ -	\$ -
46	Debt Retirement and Service	8100	Debt Retirement/School Construction	\$ -	\$ -	\$ -
47		8200	Debt Service/School Construction	\$ -	\$ -	\$ -
48	Programs with Other School Districts	9110	Tuition for School Choice	\$ 100,000.00	\$ 70,000.00	\$ (30,000.00)
49		9120	Tuition to Commonwealth Charter Schools	\$ -	\$ -	\$ -
50		9300	Tuition to Non-Public Schools	\$ -	\$ -	\$ -
51		9400	Tuition to Collaboratives	\$ -	\$ -	\$ -
	Total:			\$ 1,439,452.00	\$ 1,406,758.64	\$ (32,693.36)
						\$ -
	Mount Greylock Regional School					\$ -
1	Instructional Leadership	2210	School Leadership	\$ 25,000.00	\$ 30,000.00	\$ 5,000.00
2		2250	Administrative Technology and Support—Schools	\$ 12,000.00	\$ 9,000.00	\$ (3,000.00)
3	Other Teaching Services	2320	Medical/Therapeutic Services	\$ 15,000.00	\$ 60,000.00	\$ 45,000.00
4		2325	Substitute Teachers, Short-Term	\$ -	\$ -	\$ -
5		2330	Paraprofessionals	\$ -	\$ -	\$ -
6		2340	Librarians/Media Center Directors	\$ -	\$ -	\$ -
7		2345	Distance Learning and Online Coursework	\$ 18,000.00	\$ 18,000.00	\$ -
8	Professional Development	2354	Stipends for teachers providing instructional coaching	\$ -	\$ -	\$ -
9		2356	Costs for instructional staff to attend professional development	\$ 15,000.00	\$ 15,000.00	\$ -
10		2358	Outside professional development providers for instructional staff	\$ -	\$ -	\$ -
11	Instructional Materials, Equipment, and Technology	2410	Textbooks	\$ 30,000.00	\$ 48,000.00	\$ 18,000.00
12		2415	Other Instructional Materials (Libraries)	\$ 2,500.00	\$ 2,500.00	\$ -
13		2420	Instructional Equipment	\$ 47,000.00	\$ 42,000.00	\$ (5,000.00)
14		2430	General Classroom Supplies	\$ 42,000.00	\$ 47,000.00	\$ 5,000.00

15		2451	Instructional Hardware—Student and Staff Devices (Computers)	\$ -	\$ -	\$ -
16		2453	Instructional Hardware—All Other	\$ 10,000.00	\$ 10,000.00	\$ -
17		2455	Instructional Software and Other Instructional Materials	\$ 59,000.00	\$ 65,000.00	\$ 6,000.00
18	Guidance, Counseling, and Testing	2710	Guidance and Adjustment Counselors	\$ 2,000.00	\$ 6,100.00	\$ 4,100.00
19		2720	Testing and Assessment	\$ 500.00	\$ 500.00	\$ -
20		2800	Psychological Services	\$ -	\$ -	\$ -
21	Pupil Services	3100	Attendance and Parent Liaison Services	\$ -	\$ -	\$ -
22		3200	Medical/Health Services	\$ 1,200.00	\$ 10,200.00	\$ 9,000.00
23		3300	Transportation Services	\$ 788,359.00	\$ 812,009.77	\$ 23,650.77
24		3400	Food Services	\$ -	\$ -	\$ -
25		3510	Athletics	\$ 158,940.00	\$ 158,940.00	\$ -
26		3520	Other Student Activities	\$ 36,500.00	\$ 36,500.00	\$ -
27	Operations and Maintenance	4110	Custodial Services	\$ 42,495.00	\$ 42,495.00	\$ -
28		4120	Heating of Buildings	\$ 93,500.00	\$ 90,000.00	\$ (3,500.00)
29		4130	Utility Services	\$ 158,000.00	\$ 155,500.00	\$ (2,500.00)
30		4210	Maintenance of Grounds	\$ 150,000.00	\$ 150,000.00	\$ -
31		4220	Maintenance of Buildings	\$ 65,000.00	\$ 65,000.00	\$ -
32		4225	Building Security System	\$ 44,000.00	\$ 31,000.00	\$ (13,000.00)
33		4230	Maintenance of Equipment	\$ 10,000.00	\$ 10,000.00	\$ -
34		4300	Extraordinary Maintenance	\$ 45,000.00	\$ 45,000.00	\$ -
35		4400	Technology Infrastructure, Maintenance, and Support—Salaries	\$ -	\$ -	\$ -
36		4450	Technology Infrastructure, Maintenance, and Support—All Other	\$ 115,000.00	\$ 107,000.00	\$ (8,000.00)
37	Benefits and Fixed Charges	5100	Employer Retirement Contributions	\$ -	\$ -	\$ -
38		5150	Employee Separation Costs	\$ -	\$ -	\$ -
39		5200	Insurance for Active Employees	\$ 1,359,750.00	\$ 1,454,932.50	\$ 95,182.50
40		5250	Insurance for Retired School Employees	\$ 700,000.00	\$ 700,000.00	\$ -
41		5260	Other Non-Employee Insurance	\$ -	\$ -	\$ -
42		5450	Short Term Interest BANs	\$ -	\$ -	\$ -
43		5550	School Crossing Guards	\$ -	\$ -	\$ -
44	Acquisition, Improvement, and Replacement of Fixed Assets	7300	Equipment (7300, 7400)	\$ -	\$ -	\$ -
45		7500	Motor Vehicles (7500, 7600)	\$ -	\$ -	\$ -
46	Debt Retirement and Service	8100	Debt Retirement/School Construction	\$ 790,000.00	\$ 815,000.00	\$ 25,000.00
47		8200	Debt Service/School Construction	\$ 880,890.69	\$ 844,575.00	\$ (36,315.69)
48	Programs with Other School Districts	9110	Tuition for School Choice	\$ 80,000.00	\$ 135,000.00	\$ 55,000.00
49		9120	Tuition to Commonwealth Charter Schools	\$ 181,082.00	\$ 270,000.00	\$ 88,918.00
50		9300	Tuition to Non-Public Schools	\$ 400,000.00	\$ 700,000.00	\$ 300,000.00

51		9400	Tuition to Collaboratives	\$ -	\$ -	\$ -
	Total:			\$ 6,377,716.69	\$ 6,986,252.27	\$ 608,535.58
	Total Operating:			\$ 4,706,826.00	\$ 5,326,677.27	\$ 619,851.27
	Total Capital:			\$ 1,670,890.69	\$ 1,659,575.00	\$ (11,315.69)
						\$ -
						\$ -
	Williamstown Elementary School					\$ -
1	Instructional Leadership	2210	School Leadership	\$ 27,000.00	\$ 27,000.00	\$ -
2		2250	Administrative Technology and Support—Schools	\$ -	\$ -	\$ -
3	Other Teaching Services	2320	Medical/ Therapeutic Services	\$ 20,000.00	\$ 20,000.00	\$ -
4		2325	Substitute Teachers, Short-Term	\$ -	\$ -	\$ -
5		2330	Paraprofessionals	\$ -	\$ -	\$ -
6		2340	Librarians/Media Center Directors	\$ -	\$ -	\$ -
7		2345	Distance Learning and Online Coursework	\$ -	\$ -	\$ -
8	Professional Development	2354	Stipends for teachers providing instructional coaching	\$ -	\$ -	\$ -
9		2356	Costs for instructional staff to attend professional development	\$ 11,300.00	\$ 11,300.00	\$ -
10		2358	Outside professional development providers for instructional staff	\$ -	\$ -	\$ -
11	Instructional Materials, Equipment, and Technology	2410	Textbooks	\$ 55,000.00	\$ 60,000.00	\$ 5,000.00
12		2415	Other Instructional Materials (Libraries)	\$ -	\$ -	\$ -
13		2420	Instructional Equipment	\$ -	\$ -	\$ -
14		2430	General Classroom Supplies	\$ 29,500.00	\$ 33,000.00	\$ 3,500.00
15		2451	Instructional Hardware—Student and Staff Devices (Computers)	\$ -	\$ -	\$ -
16		2453	Instructional Hardware—All Other	\$ 6,500.00	\$ 6,500.00	\$ -
17		2455	Instructional Software and Other Instructional Materials	\$ 57,000.00	\$ 63,000.00	\$ 6,000.00
18	Guidance, Counseling, and Testing	2710	Guidance and Adjustment Counselors	\$ -	\$ -	\$ -
19		2720	Testing and Assessment	\$ -	\$ -	\$ -
20		2800	Psychological Services	\$ 3,500.00	\$ 3,500.00	\$ -
21	Pupil Services	3100	Attendance and Parent Liaison Services	\$ -	\$ -	\$ -
22		3200	Medical/Health Services	\$ 1,500.00	\$ 1,500.00	\$ -
23		3300	Transportation Services	\$ 240,900.00	\$ 248,127.00	\$ 7,227.00
24		3400	Food Services	\$ -	\$ -	\$ -
25		3510	Athletics	\$ -	\$ -	\$ -
26		3520	Other Student Activities	\$ 9,000.00	\$ 12,000.00	\$ 3,000.00
27	Operations and Maintenance	4110	Custodial Services	\$ 15,000.00	\$ 15,000.00	\$ -
28		4120	Heating of Buildings	\$ 57,500.00	\$ 45,000.00	\$ (12,500.00)
29		4130	Utility Services	\$ 98,280.00	\$ 98,280.00	\$ -

30		4210	Maintenance of Grounds	\$ 9,500.00	\$ 9,500.00	\$ -
31		4220	Maintenance of Buildings	\$ 21,000.00	\$ 21,000.00	\$ -
32		4225	Building Security System	\$ 15,000.00	\$ 26,000.00	\$ 11,000.00
33		4230	Maintenance of Equipment	\$ 6,000.00	\$ 6,000.00	\$ -
34		4300	Extraordinary Maintenance	\$ 30,000.00	\$ 30,000.00	\$ -
35		4400	Technology Infrastructure, Maintenance, and Support—Salaries	\$ -	\$ -	\$ -
36		4450	Technology Infrastructure, Maintenance, and Support—All Other	\$ 61,000.00	\$ 54,000.00	\$ (7,000.00)
37	Benefits and Fixed Charges	5100	Employer Retirement Contributions	\$ -	\$ -	\$ -
38		5150	Employee Separation Costs	\$ -	\$ -	\$ -
39		5200	Insurance for Active Employees	\$ 933,606.00	\$ 998,958.42	\$ 65,352.42
40		5250	Insurance for Retired School Employees	\$ -	\$ -	\$ -
41		5260	Other Non-Employee Insurance	\$ -	\$ -	\$ -
42		5450	Short Term Interest BANs	\$ -	\$ -	\$ -
43		5550	School Crossing Guards	\$ -	\$ -	\$ -
44	Acquisition, Improvement, and Replacement of Fixed Assets	7300	Equipment (7300, 7400)	\$ -	\$ -	\$ -
45		7500	Motor Vehicles (7500, 7600)	\$ -	\$ -	\$ -
46	Debt Retirement and Service	8100	Debt Retirement/School Construction	\$ -	\$ -	\$ -
47		8200	Debt Service/School Construction	\$ -	\$ -	\$ -
48	Programs with Other School Districts	9110	Tuition for School Choice	\$ 10,000.00	\$ 10,000.00	\$ -
49		9120	Tuition to Commonwealth Charter Schools	\$ -	\$ -	\$ -
50		9300	Tuition to Non-Public Schools	\$ -	\$ -	\$ -
51		9400	Tuition to Collaboratives	\$ -	\$ -	\$ -
	Total:			\$ 1,718,086.00	\$ 1,799,665.42	\$ 81,579.42
						\$ -
	District					\$ -
1	Administration	1110	School Committee	\$ 7,600.00	\$ 7,600.00	\$ -
2		1210	Superintendent	\$ -	\$ -	\$ -
3		1230	Other District-Wide Administration	\$ 22,500.00	\$ 22,500.00	\$ -
4		1410	Business and Finance	\$ 43,000.00	\$ 48,000.00	\$ 5,000.00
5		1420	Human Resources and Benefits	\$ -	\$ 3,500.00	\$ 3,500.00
6		1430	Legal Service for School Committee	\$ 65,200.00	\$ 65,200.00	\$ -
7		1450	Administrative Technology—Districtwide	\$ 143,000.00	\$ 150,000.00	\$ 7,000.00
8	Instructional Leadership	2110	Curriculum Directors (Supervisory)	\$ -	\$ -	\$ -
9		2120	Department Heads (Non-Supervisory)	\$ 20,300.00	\$ 20,300.00	\$ -
10		2130	Instructional Technology Leadership and Training	\$ -	\$ -	\$ -

11	Professional Development	2358	Outside professional development providers for instructional staff	\$ 60,000.00	\$ 60,000.00	\$ -
12	Pupil Services	3400	Food Services	\$ -	\$ -	\$ -
13	Operations and Maintenance	4110	Custodial Services	\$ 1,500.00	\$ 1,500.00	\$ -
14		4120	Heating of Buildings	\$ 8,800.00	\$ 4,000.00	\$ (4,800.00)
15		4130	Utility Services	\$ -	\$ 15,000.00	\$ 15,000.00
16		4210	Maintenance of Grounds	\$ 2,000.00	\$ 2,000.00	\$ -
17	Benefits and Fixed Charges	4400	Technology Infrastructure, Maintenance, and Support—Salaries	\$ -	\$ -	\$ -
18		5100	Employer Retirement Contributions	\$ 837,150.00	\$ 849,955.00	\$ 12,805.00
19		5200	Insurance for Active Employees	\$ 274,680.00	\$ 293,907.60	\$ 19,227.60
20	Acquisition, Improvement, and Replacement of Fixed Assets	5260	Other Non-Employee Insurance	\$ 304,920.00	\$ 335,412.00	\$ 30,492.00
		7500	Motor Vehicles	\$ -	\$ 70,000.00	\$ 70,000.00
	Total:			\$ 1,790,650.00	\$ 1,948,874.60	\$ 158,224.60
	Regional School District Total Non-Staff Operating Costs:			\$ 9,655,014.00	\$ 10,481,975.93	\$ 826,961.93
	Regional School District Total Non-Staff Capital Costs:			\$ 1,670,890.69	\$ 1,659,575.00	\$ (11,315.69)