

**FY18 TO FY19 (ALL FUNDS)**

	A	B	C	D	E	F	G	H	I	J
1			FISCAL YEAR 2018 (BUDGETED)			FISCAL YEAR 2019 (5.1.18)				
2			MGRS	LES	WES	MGRS	LES	WES		
3	DESE FUNCTION CODE	FUNCTION CODE DESCRIPTION							FY18 (ALL FUNDS) MGRS + LES + WES	FY19 (ALL FUNDS) MGRS + LES + WES
4	1000	ADMINISTRATION	\$ 295,986	\$ 155,734	\$ 176,815	\$ 284,105	\$ 115,009	\$ 243,688	\$ 628,535	\$ 642,802
5	2000	INSTRUCTIONAL SERVICES (DISTRICT-WIDE)	\$ 128,094	\$ 51,140	\$ 126,306	\$ 125,162	\$ 50,667	\$ 107,356	\$ 305,540	\$ 283,185
6	2000	INSTRUCTIONAL SERVICES	5,311,570	2,113,470	4,238,117	5,569,634	2,101,221	4,175,752	11,663,157	11,846,608
7	3000	PUPIL SERVICES	930,968	195,400	280,214	992,460	239,844	333,393	1,406,582	1,565,697
8	4000	OPERATIONS & MAINTENANCE	1,022,992	302,144	351,726	1,099,552	334,167	475,419	1,676,862	1,909,138
9	5000	BENEFITS & FIXED CHARGES	2,599,214		1,562,678	2,694,865	729,591	1,353,307	4,161,892	4,777,763
10	6000	COMMUNITY SERVICES	-		-	-	-	-	-	-
11		ACQUISITION, IMPROVEMENT, & REPLACEMENT OF FIXED ASSETS	-		-	-	-	-	-	-
12	7000		-		-	-	-	-	-	-
13	9000	PROGRAMS WITH OTHER DISTRICTS	1,426,930		85,113	1,205,056	97,241	85,027	1,512,043	1,387,324
14			\$ 11,715,754	\$ 2,817,888	\$ 6,820,969	\$ 11,970,834	\$ 3,667,740	\$ 6,773,944	\$ 21,354,611	\$ 22,412,517
15						\$ 11,970,834	\$ 3,667,740	\$ 6,773,944		
16										
17										
18			MGRS							
19			FY18	FY19	FY18 TO FY19	FY18 TO FY19				
20	DESE FUNCTION CODE	FUNCTION CODE DESCRIPTION			\$	%				
21	1000	ADMINISTRATION	\$ 295,986	\$ 284,105	\$ (11,881)	-4%				
22	2000	INSTRUCTIONAL SERVICES (DISTRICT-WIDE)	\$ 128,094	\$ 125,162	\$ (2,932)	-2%				
23	2000	INSTRUCTIONAL SERVICES	5,311,570	5,569,634	258,064	5%				
24	3000	PUPIL SERVICES	930,968	992,460	61,492	7%				
25	4000	OPERATIONS & MAINTENANCE	1,022,992	1,099,552	76,560	7%				
26	5000	BENEFITS & FIXED CHARGES	2,599,214	2,694,865	95,651	4%				
27	6000	COMMUNITY SERVICES	-	-	-					
28		ACQUISITION, IMPROVEMENT, & REPLACEMENT OF FIXED ASSETS	-	-	-					
29	7000		-	-	-					
30	9000	PROGRAMS WITH OTHER DISTRICTS	1,426,930	1,205,056	(221,874)	-16%				
31			\$ 11,715,754	\$ 11,970,834	\$ 255,080	2.18%				
32										

**FY18 TO FY19 (ALL FUNDS)**

	A	B	C	D	E	F	G	H	I	J
33										
34			<b>LES</b>							
35			<b>FY18</b>	<b>FY19</b>	<b>FY18 TO FY19</b>	<b>FY18 TO FY19</b>				
36	<b>DESE</b>									
	<b>FUNCTION</b>									
37	<b>CODE</b>	<b>FUNCTION CODE DESCRIPTION</b>			\$	%				
38	1000	ADMINISTRATION	\$ 155,734	\$ 115,009	\$ (40,725)	-26%				
39	2000	INSTRUCTIONAL SERVICES (DISTRICT-WIDE)	\$ 51,140	\$ 50,667	(473)	-1%				
40	2000	INSTRUCTIONAL SERVICES	2,113,470	2,101,221	(12,249)	-1%				
41	3000	PUPIL SERVICES	195,400	239,844	44,444	23%				
42	4000	OPERATIONS & MAINTENANCE	302,144	334,167	32,023	11%				
43	5000	BENEFITS & FIXED CHARGES	-	729,591	729,591					
44	6000	COMMUNITY SERVICES	-	-	-					
45	7000	ACQUISITION, IMPROVEMENT, & REPLACEMENT OF FIXED ASSETS	-	-	-					
46	9000	PROGRAMS WITH OTHER DISTRICTS	-	97,241	97,241					
47			\$ 2,817,888	\$ 3,667,740	\$ 849,852	30%				
48										
49										
50										
51			<b>WES</b>							
52			<b>FY18</b>	<b>FY19</b>	<b>FY18 TO FY19</b>	<b>FY18 TO FY19</b>				
53	<b>DESE</b>									
	<b>FUNCTION</b>									
54	<b>CODE</b>	<b>FUNCTION CODE DESCRIPTION</b>			\$	%				
55	1000	ADMINISTRATION	\$ 176,815	\$ 243,688	\$ 66,873	38%				
56	2000	INSTRUCTIONAL SERVICES (DISTRICT-WIDE)	\$ 126,306	\$ 107,356	(18,950)	-15%				
57	2000	INSTRUCTIONAL SERVICES	4,238,117	4,175,752	(62,365)	-1%				
58	3000	PUPIL SERVICES	280,214	333,393	53,179	19%				
59	4000	OPERATIONS & MAINTENANCE	351,726	475,419	123,693	35%				
60	5000	BENEFITS & FIXED CHARGES	1,562,678	1,353,307	(209,371)	-13%				
61	6000	COMMUNITY SERVICES	-	-	-					
62	7000	ACQUISITION, IMPROVEMENT, & REPLACEMENT OF FIXED ASSETS	-	-	-					
63	9000	PROGRAMS WITH OTHER DISTRICTS	85,113	85,027	(86)	0%				
64			\$ 6,820,969	\$ 6,773,944	\$ (47,025)	-1%				

**FY18 TO FY19 (LOCAL APPROPRIATION)**

	A	B	C	D	E	F	G	H	I	J
1			FISCAL YEAR 2018 (BUDGETED)			FISCAL YEAR 2019 (5.1.18)				
2			MGRS	LES	WES	MGRS	LES	WES	TOTAL (LES+WES+MGRS)	
3	DESE FUNCTION CODE	FUNCTION CODE DESCRIPTION							FY18 (LOCAL) - MGRS + LES + WES	FY19 (LOCAL) - MGRS + LES + WES
4	1000	ADMINISTRATION	\$ 295,986	\$ 152,734	\$ 176,815	\$ 284,105	\$ 115,009	\$ 243,688	\$ 625,535	\$ 642,802
5	2000	INSTRUCTIONAL SERVICES (DISTRICT-WIDE)	\$ 128,094	\$ 51,140	\$ 114,444	\$ 125,162	\$ 50,667	\$ 107,356	\$ 293,678	\$ 283,185
6	2000	INSTRUCTIONAL SERVICES	5,050,196	1,838,077	3,831,916	4,772,623	1,791,662	3,866,057	10,720,189	10,430,342
7	3000	PUPIL SERVICES	930,968	184,729	251,859	990,460	239,844	256,475	1,367,556	1,486,780
8	4000	OPERATIONS & MAINTENANCE	1,022,992	246,031	343,726	1,052,952	275,167	411,419	1,612,749	1,739,538
9	5000	BENEFITS & FIXED CHARGES	2,599,214	-	1,559,343	2,751,017	763,875	1,353,307	4,158,557	4,868,199
10	6000	COMMUNITY SERVICES	-	-	-	-	-	-	-	-
11	7000	ACQUISITION, IMPROVEMENT, & REPLACEMENT OF FIXED ASSETS	-	-	-	-	-	-	-	-
12	9000	PROGRAMS WITH OTHER DISTRICTS	1,068,142	-	85,113	1,061,299	97,241	60,182	1,153,255	1,218,722
13			\$ 11,095,592	\$ 2,472,711	\$ 6,363,216	\$ 11,037,618	\$ 3,333,465	\$ 6,298,486	\$ 19,931,519	\$ 20,669,568
14				\$ 2,472,711	\$ 6,363,216	\$ 11,037,618	\$ 3,333,465	\$ 6,298,486		
15										
16										
17										
18			MGRS							
19			FY18	FY19	FY18 TO FY19	FY18 TO FY19				
20	DESE FUNCTION CODE	FUNCTION CODE DESCRIPTION			\$	%				
21	1000	ADMINISTRATION	\$ 295,986	\$ 284,105	\$ (11,881)	-4%				
22	2000	INSTRUCTIONAL SERVICES (DISTRICT-WIDE)		\$ 125,162	125,162					
23	2000	INSTRUCTIONAL SERVICES	5,178,290	4,772,623	(405,667)	-8%				
24	3000	PUPIL SERVICES	930,968	990,460	59,492	6%				
25	4000	OPERATIONS & MAINTENANCE	1,022,992	1,052,952	29,960	3%				
26	5000	BENEFITS & FIXED CHARGES	2,599,214	2,751,017	151,803	6%				
27	6000	COMMUNITY SERVICES	-	-	-					
28	7000	ACQUISITION, IMPROVEMENT, & REPLACEMENT OF FIXED ASSETS	-	-	-					
29	9000	PROGRAMS WITH OTHER DISTRICTS	1,068,142	1,061,299	(6,843)	-1%				
30			\$ 11,095,592	\$ 11,037,618	\$ (57,974)	-1%				
31										
32										
33										

**FY18 TO FY19 (LOCAL APPROPRIATION)**

	A	B	C	D	E	F	G	H	I	J
34			<b>LES</b>							
35			<b>FY18</b>	<b>FY19</b>	<b>FY18 TO FY19</b>	<b>FY18 TO FY19</b>				
	<b>DESE</b>									
	<b>FUNCTION</b>									
36	<b>CODE</b>	<b>FUNCTION CODE DESCRIPTION</b>			\$	%				
37	1000	ADMINISTRATION	\$ 124,222	\$ 115,009	\$ (9,213)	-7%				
		INSTRUCTIONAL SERVICES (DISTRICT-WIDE)		\$ 50,667	50,667					
38	2000	INSTRUCTIONAL SERVICES	1,892,728	1,791,662	(101,066)	-5%				
39	2000	INSTRUCTIONAL SERVICES	1,892,728	1,791,662	(101,066)	-5%				
40	3000	PUPIL SERVICES	209,729	239,844	30,115	14%				
41	4000	OPERATIONS & MAINTENANCE	246,031	275,167	29,136	12%				
42	5000	BENEFITS & FIXED CHARGES	-	763,875	763,875					
43	6000	COMMUNITY SERVICES	-	-	-					
		ACQUISITION, IMPROVEMENT, & REPLACEMENT OF FIXED ASSETS	-	-	-					
44	7000	ACQUISITION, IMPROVEMENT, & REPLACEMENT OF FIXED ASSETS	-	-	-					
45	9000	PROGRAMS WITH OTHER DISTRICTS	-	97,241	97,241					
46			\$ 2,472,711	\$ 3,333,465	\$ 860,754	35%				
47										
48										
49										
50										
51			<b>WES</b>							
52			<b>FY18</b>	<b>FY19</b>	<b>FY18 TO FY19</b>	<b>FY18 TO FY19</b>				
	<b>DESE</b>									
	<b>FUNCTION</b>									
53	<b>CODE</b>	<b>FUNCTION CODE DESCRIPTION</b>			\$	%				
54	1000	ADMINISTRATION	\$ 176,815	\$ 243,688	\$ 66,873	38%				
		INSTRUCTIONAL SERVICES (DISTRICT-WIDE)		\$ 107,356	107,356					
55	2000	INSTRUCTIONAL SERVICES (DISTRICT-WIDE)		\$ 107,356	107,356					
56	2000	INSTRUCTIONAL SERVICES	3,946,360	3,866,057	(80,303)	-2%				
57	3000	PUPIL SERVICES	251,859	256,475	4,616	2%				
58	4000	OPERATIONS & MAINTENANCE	343,726	411,419	67,693	20%				
59	5000	BENEFITS & FIXED CHARGES	1,559,343	1,353,307	(206,036)	-13%				
60	6000	COMMUNITY SERVICES	-	-	-					
		ACQUISITION, IMPROVEMENT, & REPLACEMENT OF FIXED ASSETS	-	-	-					
61	7000	ACQUISITION, IMPROVEMENT, & REPLACEMENT OF FIXED ASSETS	-	-	-					
62	9000	PROGRAMS WITH OTHER DISTRICTS	85,113	60,182	(24,931)	-29%				
63			\$ 6,363,216	\$ 6,298,486	\$ (64,730)	-1%				
64										

# FY19 (ALL FUNDS)

	A	B	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH		
	MGRS							LANESBOROUGH							WILLIAMSTOWN							TOTAL (LES + WES + MGRS)						
DESE FUNCTION CODE	FUNCTION CODE DESCRIPTION	Appropriated	Tuition, E&D	Revolving	Circ. Brkr. + Grants	WCF	Total	Appropriated	Tuition, E&D	Revolving	Circ. Brkr. + Grants	WCF	Total	Appropriated	Tuition, E&D	Revolving	Circ. Brkr. + Grants	WCF	Total	Appropriated	Tuition, E&D	Revolving	Circ. Brkr. + Grants	WCF	Total			
1000	ADMINISTRATION	\$ 284,105	\$ -	\$ -	\$ -	\$ -	\$ 284,105	\$ 115,009	\$ -	\$ -	\$ -	\$ -	\$ 115,009	\$ 243,688	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 243,688	\$ 642,802	\$ -	\$ -	\$ -	\$ -	\$ 642,802		
2000	INSTRUCTIONAL SERVICES (DISTRICT-WIDE)	125,162	-	-	-	-	125,162	50,667	-	-	-	-	50,667	107,356	-	-	-	-	-	107,356	283,185	-	-	-	-	283,185		
2000	INSTRUCTIONAL SERVICES	4,218,777	1,090,000	30,000	51,705	179,152	5,569,634	1,786,698	137,813	43,485	133,225	-	2,101,221	3,811,963	217,888	-	145,901	-	4,175,752	9,817,438	1,445,701	73,485	330,831	179,152	11,846,608			
3000	PUPIL SERVICES	990,460	-	-	-	2,000	992,460	239,844	-	-	-	-	239,844	256,475	8,755	68,163	-	-	333,393	1,486,780	8,755	68,163	-	2,000	1,565,697			
4000	OPERATIONS & MAINTENANCE	1,099,552	-	-	-	-	1,099,552	316,167	18,000	-	-	-	334,167	467,419	-	8,000	-	-	475,419	1,883,138	18,000	8,000	-	-	1,909,138			
5000	BENEFITS & FIXED CHARGES	2,676,017	-	-	-	18,848	2,694,865	728,791	-	-	800	-	729,591	1,353,307	-	-	-	-	1,353,307	4,758,115	-	-	-	800	4,777,763			
6000	COMMUNITY SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
7000	ACQUISITION, IMPROVEMENT, & REPLACEMENT OF FIXED ASSETS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
9000	PROGRAMS WITH OTHER DISTRICTS	730,761	-	-	474,295	-	1,205,056	97,241	-	-	-	-	97,241	60,182	-	-	24,845	-	85,027	888,184	-	-	-	499,140	1,387,324			
10,14,15,16,17,18,19	3. CHECK	\$ 10,124,834	\$ 1,090,000	\$ 30,000	\$ 526,000	\$ 200,000	\$ 11,970,834	\$ 3,334,417	\$ 155,813	\$ 43,485	\$ 134,025	\$ -	\$ 3,667,740	\$ 6,300,392	\$ 226,643	\$ 76,163	\$ 170,746	\$ -	\$ 6,773,944	\$ 19,759,642	\$ 1,472,456	\$ 149,648	\$ 830,772	\$ 200,000	\$ 22,412,517			
20	8000	DEBT RETIREMENT & SERVICE	1,957,325	-	-	-	1,957,325	-	-	-	-	-	-	-	-	-	-	-	-	1,957,325	-	-	-	-	1,957,325			

# FY19 ALL FUNDS (DESE FUNCTION CODES)

A	B	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH		
1		MGRS						LES						WES						TOTAL (LES+WES+MGRS)							
2	DESE FUNCTION CODE	FUNCTION CODE DESCRIPTION	Appropriated	Tuition, E&D	Revolving	Circ. Brkr. + Grants	WCF	Total	Appropriated	Tuition, E&D	Revolving	Circ. Brkr. + Grants	WCF	Total	Appropriated	Tuition, E&D	Revolving	Circ. Brkr. + Grants	WCF	Total	Appropriated	Tuition, E&D	Revolving	Circ. Brkr. + Grants	WCF	Total	
4	1000	ADMINISTRATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	1100	SCHOOL COMMITTEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6		SC SALARIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7		SC EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	1200	SUPERINTENDENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9		SUPERINTENDENT SALARY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10		SUPERINTENDENT EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	1220	ASSISTANT SUPERINTENDENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12		ASST SUPER SALARY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13		ASST SUPER EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	1230	OTHER DISTRICT ADMIN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15		OTHER DISTRICT ADMIN SALARY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16		OTHER DISTRICT ADMIN EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	1410	BUSINESS & FINANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18		BUSINESS & FINANCE SALARY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19		BUSINESS & FINANCE EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	1420	HUMAN RESOURCES & BENEFITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21		HR & BENEFITS SALARY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22		HR & BENEFITS EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	1430	LEGAL SERVICES FOR SCHOOL COMMITTEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24		LEGAL SERVICES EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
25	1435	LEGAL SETTLEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
26		LEGAL SETTLEMENTS EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	1450	DISTRICT-WIDE INFO MGMT & TECH CURRICULUM DIRECTORS (SUPERVISORY)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
28		DEPARTMENT HEADS (NON-SUPERVISORY)	27,000	-	-	-	-	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
29	2110	SCHOOL LEADERSHIP	339,759	-	-	-	-	339,759	148,711	-	-	-	-	148,711	284,443	-	-	-	-	-	284,443	772,913	-	-	-	-	772,913
30		ADMIN TECHNOLOGY (SCHOOL LEVEL)	-	-	-	-	-	-	-	-	-	-	-	-	4,000	-	-	-	-	-	4,000	4,000	-	-	-	-	4,000
31	2305	TEACHERS - CLASSROOM	2,543,517	1,090,000	30,000	49,305	-	3,712,822	1,019,930	120,313	21,000	-	-	1,161,243	2,326,507	205,902	-	-	33,572	-	2,565,981	5,889,953	1,416,215	51,000	82,877	-	7,440,046
32	2320	MEDICAL/THERAPEUTIC SERVICES	131,306	-	-	-	-	131,306	176,749	-	-	28,293	-	205,042	332,865	-	-	6,056	-	-	338,921	640,920	-	-	34,349	-	675,269
33	2324	SUBSTITUTES - LONG TERM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
34	2325	SUBSTITUTE TEACHERS, SHORT TERM	58,000	-	-	-	-	58,000	28,000	-	-	-	-	28,000	59,700	-	-	-	-	-	59,700	145,700	-	-	-	-	145,700
35	2330	PARAPROFESSIONALS	497,576	-	-	-	-	497,576	170,183	-	22,485	99,932	-	292,600	425,857	11,986	-	74,156	-	-	511,999	1,093,616	11,986	22,485	174,088	-	1,302,175
36	2340	LIBRARIANS/MEDIA CENTER DIRECTORS	79,847	-	-	-	-	79,847	50,366	-	-	-	-	50,366	89,365	-	-	-	-	-	89,365	219,578	-	-	-	-	219,578
37	2351	PROFESSIONAL DEVELOPMENT LEADERSHIP	2,500	-	-	-	3,000	5,500	1,500	-	-	-	-	1,500	-	-	-	-	-	-	-	4,000	-	-	-	3,000	7,000
38	2352	INSTRUCTIONAL COACHES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
39	2354	STIPENDS FOR TEACHERS PROVIDING INSTR'L COACHING COSTS FOR INSTR'L STAFF TO ATTEND PD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
40	2356	OUTSIDE PD PROVIDERS FOR INSTR STAFF	-	-	-	2,400	131,832	134,232	61,882	7,500	-	5,000	-	74,382	68,250	-	-	13,000	-	-	81,250	130,132	7,500	-	20,400	131,832	289,864
41	2358	TEXTBOOKS, RELATED SOFTWARE/MEDIA/MATLS	-	-	-	-	9,000	9,000	10,000	-	-	-	-	10,000	-	-	-	-	-	-	-	10,000	-	-	-	9,000	19,000
42	2410	OTHER INSTRL MATLS (LIBRARIES)	(17,152)	-	-	-	-	(17,152)	-	10,000	-	-	-	10,000	22,500	-	-	-	-	-	22,500	5,348	10,000	-	-	-	15,348
43	2415	INSTRUCTIONAL EQUIPMENT	3,000	-	-	-	-	3,000	-	-	-	-	-	-	-	-	-	-	-	-	3,000	-	-	-	-	3,000	
44	2420	GENERAL CLASSROOM SUPPLIES	15,959	-	-	-	-	15,959	8,460	-	-	-	-	8,460	12,450	-	-	-	-	-	12,450	36,869	-	-	-	-	36,869
45	2430	OTHER INSTRUCTIONAL SERVICES	45,460	-	-	-	-	45,460	18,000	-	-	-	-	18,000	22,820	-	-	19,117	-	-	41,937	86,280	-	-	19,117	-	105,397
46	2440	CLASSROOM INSTRL TECHNOLOGY	-	-	-	-	10,350	10,350	-	-	-	-	-	-	51,000	-	-	-	-	-	-	51,000	-	-	-	10,350	61,350
47	2453	OTHER INSTRL HARDWARE (LIBRARIES)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
48	2455	INSTRUCTIONAL SOFTWARE	35,825	-	-	-	24,970	60,795	27,291	-	-	-	-	27,291	22,842	-	-	-	-	-	22,842	85,958	-	-	-	24,970	110,928
49	2710	GUIDANCE & ADJUSTMENT COUNSELORS	360,489	-	-	-	-	360,489	32,814	-	-	-	-	32,814	44,683	-	-	-	-	-	44,683	437,986	-	-	-	-	437,986
50	2720	TESTING & ASSESSMENT	1,500	-	-	-	-	1,500	-	-	-	-	-	-	-	-	-	-	-	-	1,500	-	-	-	-	1,500	
51	2800	PSYCHOLOGICAL SERVICES	94,191	-	-	-	-	94,191	32,814	-	-	-	-	32,814	44,683	-	-	-	-	-	44,683	171,688	-	-	-	-	171,688
52	3100	ATTENDANCE & PARENT LIAISON SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
53	3200	MEDICAL/HEALTH SERVICES	54,906	-	-	-	-	54,906	62,465	-	-	-	-	62,465	77,324	-	-	-	-	-	77,324	194,695	-	-	-	-	194,695
54	3300	TRANSPORTATION SERVICES	476,243	-	-	-	-	476,243	146,029	-	-	-	-	146,029	164,385	8,755	12,600	-	-	-	185,740	786,658	8,755	12,600	-	-	808,013
55	3400	FOOD SERVICES	59,160	-	-	-	-	59,160	25,000	-	-	-	-	25,000	14,766	-	55,563	-	-	-	70,329	98,926	-	55,563	-	-	154,489
56	3510	ATHLETICS	269,299	-	-	-	-	269,299	-	-	-	-	-	-	-	-	-	-	-	-	-	269,299	-	-	-	-	269,299
57	3520	OTHER STUDENT ACTIVITIES	130,852	-	-	-	2,000	132,852	6,350	-	-	-	-	6,350	-	-	-	-	-	-	-	137,202	-	-	-	2,000	139,202

# FY19 ALL FUNDS (DESE FUNCTION CODES)

A	B	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	
1		MGRS						LES						WES						TOTAL (LES + WES + MGRS)						
2																										
3	DESE FUNCTION CODE	FUNCTION CODE DESCRIPTION	Appropriated	Tuition, E&D	Revolving	Circ. Brkr. + Grants	WCF	Total	Appropriated	Tuition, E&D	Revolving	Circ. Brkr. + Grants	WCF	Total	Appropriated	Tuition, E&D	Revolving	Circ. Brkr. + Grants	WCF	Total	Appropriated	Tuition, E&D	Revolving	Circ. Brkr. + Grants	WCF	Total
4	3600	SCHOOL SECURITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	4110	CUSTODIAL SERVICES	293,981	-	-	-	-	293,981	105,292	3,000	-	-	-	108,292	156,782	-	3,500	-	-	160,282	556,056	3,000	3,500	-	-	562,556
63	4120	HEATING OF BUILDINGS	186,500	-	-	-	-	186,500	65,000	-	-	-	-	65,000	30,700	-	-	-	-	30,700	282,200	-	-	-	-	282,200
64	4130	UTILITY SERVICES	183,029	-	-	-	-	183,029	48,250	15,000	-	-	-	63,250	83,760	-	-	-	-	83,760	315,039	15,000	-	-	-	330,039
65	4210	MAINTENANCE OF GROUNDS	53,500	-	-	-	-	53,500	2,500	-	-	-	-	2,500	10,771	-	4,500	-	-	15,271	66,771	-	4,500	-	-	71,271
66	4220	MAINTENANCE OF BUILDINGS	110,807	-	-	-	-	110,807	38,426	-	-	-	-	38,426	23,547	-	-	-	-	23,547	172,780	-	-	-	-	172,780
67	4225	BUILDING SECURITY SYSTEM	10,000	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000	10,000	-	-	-	-	10,000
68	4230	MAINTENANCE OF EQUIPMENT	33,500	-	-	-	-	33,500	7,000	-	-	-	-	7,000	-	-	-	-	-	7,000	40,500	-	-	-	-	40,500
69	4300	EXTRAORDINARY MAINTENANCE	30,000	-	-	-	-	30,000	-	-	-	-	-	-	-	-	-	-	-	30,000	30,000	-	-	-	-	30,000
70	4400	NETWORKING & TELECOMM	98,800	-	-	-	-	98,800	41,000	-	-	-	-	41,000	56,000	-	-	-	-	56,000	195,800	-	-	-	-	195,800
71	4450	TECHNOLOGY MAINTENANCE	99,435	-	-	-	-	99,435	8,699	-	-	-	-	8,699	105,859	-	-	-	-	105,859	213,993	-	-	-	-	213,993
72	5100	EMPLOYER RETIREMENT CONTRIBUTIONS	319,023	-	-	-	-	319,023	26,675	-	-	800	-	27,475	274,112	-	-	-	-	274,112	619,810	-	-	800	-	620,610
73	5150	EMPLOYEE SEPARATION COSTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	5200	INSURANCE FOR ACTIVE EMPLOYEES	1,651,285	-	-	-	18,848	1,670,133	702,116	-	-	-	-	702,116	1,062,645	-	-	-	-	1,062,645	3,416,046	-	-	-	18,848	3,434,894
75	5250	INSURANCE FOR RETIRED SCHOOL EMPLOYEES	642,682	-	-	-	-	642,682	-	-	-	-	-	-	-	-	-	-	-	642,682	642,682	-	-	-	-	642,682
76	5260	OTHER NON-EMPLOYEE INSURANCE	60,027	-	-	-	-	60,027	-	-	-	-	-	-	16,550	-	-	-	-	16,550	76,577	-	-	-	-	76,577
77	5300	RENTAL LEASE OF EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78	5350	RENTAL LEASE OF BUILDINGS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79	5400	SHORT TERM INTEREST RANS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80	5450	SHORT TERM INTEREST BANS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	5500	OTHER FIXED CHARGES	3,000	-	-	-	-	3,000	-	-	-	-	-	-	-	-	-	-	-	-	3,000	-	-	-	-	3,000
82	5550	SCHOOL CROSSING GUARDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83	5990	INDIRECT COST TRANSFERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84	6200	CIVIC ACTIVITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85	6300	RECREATION SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86	6800	HEALTH SERVICES TO NON-PUBLIC SCHOOLS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	6900	TRANSPORTATION TO NON-PUBLIC SCHOOLS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	7100	PURCHASE OF LAND & BUILDINGS (7100, 7200)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89	7200	PURCHASE OF LAND & BUILDINGS (7100, 7200)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90	7300	EQUIPMENT (7300, 7400)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	7350	CAPITAL TECHNOLOGY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92	7400	EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	7500	MOTOR VEHICLES (7500, 7600)-ACQUISITION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94	7600	MOTOR VEHICLES (7500, 7600)-REPLACEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95	9100	TUITION TO MASS SCHOOLS	24,500	-	-	-	-	24,500	-	-	-	-	-	-	44,255	-	-	24,845	-	69,100	68,755	-	-	24,845	-	93,600
96	9110	TUITION FOR SCHOOL CHOICE	172,556	-	-	-	-	172,556	97,241	-	-	-	-	97,241	15,927	-	-	-	-	15,927	285,724	-	-	-	-	285,724
97	9120	TUITION TO COMMONWEALTH CHARTER SCHOOLS	420,000	-	-	-	-	420,000	-	-	-	-	-	-	-	-	-	-	-	-	420,000	-	-	-	-	420,000
98	9125	TUITION TO HORACE MANN CHARTER SCHOOLS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99	9200	TUITION TO OUT-OF-STATE SCHOOLS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	9300	TUITION TO NON-PUBLIC SCHOOLS	113,705	-	-	474,295	-	588,000	-	-	-	-	-	-	-	-	-	-	-	113,705	-	-	474,295	-	-	588,000
101	9400	TUITION TO COLLABORATIVES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	9500	REGIONAL SCHOOL ASSESSMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
103			\$ 9,715,567	#####	\$ 30,000	\$ 526,000	\$ 200,000	\$ 11,561,567	\$ 3,168,741	\$ 155,813	\$ 43,485	\$ 134,025	\$ -	\$ 3,502,064	\$ 5,949,347	\$ 226,643	\$ 76,163	\$ 170,746	\$ -	\$ 6,422,899	\$ 19,759,642	#####	\$ 149,648	\$ 830,772	\$ 200,000	\$ 22,412,517
104																					\$ 18,833,655	#####	\$ 149,648	\$ 830,772	\$ 200,000	\$ 21,486,531
105		D-WIDE EXPENSES																			\$ 925,987	\$ -	\$ -	\$ -	\$ -	\$ 925,987
106																										
107																										
108	8100	DEBT RETIREMENT/SCHOOL CONSTRUCTION	985,000	-	-	-	-	985,000	-	-	-	-	-	-	-	-	-	-	-	-	985,000	-	-	-	-	985,000
109	8200	DEBT SERVICE/SCHOOL CONSTRUCTION	972,325	-	-	-	-	972,325	-	-	-	-	-	-	-	-	-	-	-	-	972,325	-	-	-	-	972,325
110	8400	DEBT SERVICE/EDUC & OTHER (8400, 8600)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
111	8600	DEBT SERVICE/EDUC & OTHER (8400, 8600)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
112																										

**FY19 (OPERATION CAPITAL ALLOCATION CALCULATIONS)**

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>Mount Greylock Regional School District</b>											
2	<b>Calculations for Operating and Capital Budget Allocation Splits</b>											
3												
4												
5	<b>Enrollment Figures for Relevant Years</b>											
6												
7	<b>Fiscal Year DESE October 1 Enrollment</b>											
8		<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>				
9	Williamstown	296	287	298	292	294	297	286				
10	Lanesborough	185	171	181	164	154	156	142				
11	Total	481	458	479	456	448	453	428				
12												
13												
14	<b>Operating Budget Split (for remainder above towns' MLC)</b>											
15												
16			<b>FY17 5 Yr Avg</b>	<b>FY18 5 Yr Avg</b>	<b>Chg FY17 to FY18</b>	<b>FY19 5 Yr Avg</b>	<b>Chg FY18 to FY19</b>					
17	Williamstown		63.18%	63.99%	0.81%	64.80%	0.80%					
18	Lanesborough		36.82%	36.01%	-0.81%	35.20%	-0.80%					
19			* FY2012-FY2016	* FY2013-FY2017		* FY2014-FY2018						
20												
21												
22	<b>EQV Values for Fiscal Years Since Inception of Project (NB: up to 5 years, rolling)</b>											
23												
24		<b>EQVs as of FY16</b>	<b>EQVs as of FY17</b>	<b>EQVs as of FY18</b>								
25	Williamstown	1,044,563,700	1,012,008,600	1,012,008,600								
26	Lanesborough	419,083,500	413,758,100	413,758,100								
27	Total	1,463,647,200	1,425,766,700	1,425,766,700								
28	* Using EQV values "current" as of fiscal year of the vote – vote during FY16 was 1/2015 value, FY17 is 1/2017 value, FY18 is 1/2017 value											
29												
30												
31	<b>Capital Budget Split</b>											
32												
33			<b>FY17</b>		<b>FY18</b>		<b>Chg</b>		<b>FY19</b>		<b>Chg</b>	
34		<b>Enrollment Ratio</b>	<b>EQV Ratio</b>	<b>Capital Split</b>	<b>Enrollment Ratio</b>	<b>EQV Ratio</b>	<b>Capital Split</b>	<b>FY17 to FY18</b>	<b>Enrollment Ratio</b>	<b>EQV Ratio</b>	<b>Capital Split</b>	<b>FY18 to FY19</b>
35	Williamstown	0.6563	0.7137	68.50%	0.6559	0.7118	68.38%	-0.11%	0.6599	0.7111	68.55%	0.17%
36	Lanesborough	0.3438	0.2863	31.50%	0.3441	0.2882	31.62%	0.11%	0.3401	0.2889	31.45%	-0.17%
37												
38												

**FY19 (ASSESSMENTS - REVISED 5.1.18)**

	A	B	C	D	E	F
1						
2		<b>MGRS</b>	<b>LES</b>	<b>WES</b>	<b>MGRSD</b>	
3	<b>Gross OPERATING Budget</b>	\$ 11,970,834	\$ 3,667,740	\$ 6,773,944	\$ 22,412,517	
4	Less expenditures not subject to appropriation:					
5	Regular Tuition Income	\$ (750,000)	\$ -		\$ (750,000)	
6	PreK Tuition Transfer	\$ -	\$ (43,485)	\$ (76,163)	\$ (119,648)	
7	School Choice Transfer	\$ (340,000)	\$ (155,813)	\$ (163,094)	\$ (658,907)	
8	Williams College Fund	\$ (200,000)	\$ -	\$ -	\$ (200,000)	
9	Grants	\$ (181,000)	\$ (114,432)	\$ (145,901)	\$ (441,334)	
10	Circuit Breaker	\$ (345,000)	\$ (19,593)	\$ (24,845)	\$ (389,438)	
11	Other Funds + Regionalization Aid	\$ (30,000)	\$ -	\$ (63,549)	\$ (93,549)	\$ (654,530)
12						
13	<b>Net OPERATING Budget</b>	\$ 10,124,834	\$ 3,334,417	\$ 6,300,392	\$ 19,759,642	
14	Less budgeted revenue:					
15	Chapter 70 Aid	\$ (1,772,296)	\$ (754,643)	\$ (983,336)	\$ (3,510,275)	
16	Chapter 71 Transportation Aid	\$ (134,002)	\$ (57,058)	\$ (74,349)	\$ (265,409)	
17	Charter Tuition Reimbursement	\$ (16,713)	\$ (7,116)	\$ (9,273)	\$ (33,102)	
18	Medicaid Reimbursement	\$ (25,000)	\$ (35,375)	\$ (45,421)	\$ (105,796)	
19	Transfer from E&D	\$ (240,000)	\$ -	\$ -	\$ (240,000)	\$ (6,807,457)
20						
21	<b>Total Budgeted Revenue</b>	\$ (2,188,011)	\$ (854,192)	\$ (1,112,379)	\$ (4,154,582)	
22						
23	<b>Net OPERATING Assessments to Member Towns</b>	\$ 7,936,823	\$ 2,480,225	\$ 5,188,013	\$ 15,605,060	
24						
25	<b>Lanesborough OPERATING Assessment</b>	\$ 2,657,514	\$ 2,480,225		\$ 5,137,739	
26	<b>Williamstown OPERATING Assessment</b>	\$ 5,279,309		\$ 5,188,013	\$ 10,467,322	
27						
28	<b>Gross CAPITAL Budget</b>	\$ 1,957,325	\$ -	\$ -	\$ 1,957,325	
29						
30	<b>MGRS CAPITAL Apportionment</b>					
31	Lanesborough	\$ 615,571			\$ 615,571	
32	Williamstown	\$ 1,341,754			\$ 1,341,754	
33						
34	<b>Total OPERATING + CAPITAL Assessment</b>					
35	Lanesborough				\$ 5,753,310	
36	Williamstown				\$ 11,809,075	

**FY19 (CH.70 APPORTIONMENT CALCULATION)**

	A	B	C	D
1	<b><u>Chapter 70 and Transportation Aid Apportionment Calculator</u></b>			
2				
3	<b><u>Inputs:</u></b>			
4	<b>Total (Chapter 70) Aid</b>	<b>\$ 3,510,277.00</b>		
5				
6	<b>Lanesborough EQV</b>	<b>0.4137581</b>	most current for FY19	
7	<b>Williamstown EQV</b>	<b>1.0120086</b>	most current for FY19	
8				
9	<b>LES Foundation Enrollment</b>	<b>194</b>		
10	<b>MG Foundation Enrollment</b>	<b>478</b>		
11	<b>WES Foundation Enrollment</b>	<b>410</b>		
12				
13				
14				
15	<b><u>Outputs:</u></b>			
16		<b>% of Total</b>	<b>\$ Allocation</b>	
17	<b>LES</b>	21.50%	\$ 754,643.16	
18	<b>MG</b>	50.49%	\$ 1,772,296.10	
19	<b>WES</b>	28.01%	\$ 983,335.57	
20				
21				
22				
23	<b>FY19 TOTAL FOUNDATION ENROLLMENT</b>			
24	Lanesborough	342		
25	Williamstown	700		
26	total	1042		
27				

**FY19 (CH.71 APPORTIONMENT CALCULATION)**

	A	B	C	D
1	<b>Chapter 70 and Transportation Aid Apportionment Calculator</b>			
2				
3	<b>Inputs:</b>			
4	<b>Total (Chapter 71 Trans) Aid</b>	<b>\$ 265,409.00</b>		
5				
6	<b>Lanesborough EQV</b>	<b>0.4137581</b>		
7	<b>Williamstown EQV</b>	<b>1.0120086</b>		
8				
9	<b>LES Foundation Enrollment</b>	<b>193.5</b>		
10	<b>MG Foundation Enrollment</b>	<b>478</b>		
11	<b>WES Foundation Enrollment</b>	<b>410</b>		
12				
13				
14				
15	<b>Outputs:</b>			
16		<b>% of Total</b>	<b>\$ Allocation</b>	
17	<b>LES</b>	21.50%	\$ 57,057.92	
18	<b>MG</b>	50.49%	\$ 134,001.77	
19	<b>WES</b>	28.01%	\$ 74,349.15	
20			\$ 265,409	
21				

**FY19 (CHARTER REIMBURSEMENT APPORTIONMENT CALCULATION)**

	A	B	C	D
1	<b>Chapter 70 and Transportation Aid Apportionment Calculator</b>			
2				
3	<b>Inputs:</b>			
4	<b>Total (Charter reimb) Aid</b>	<b>\$ 33,102.00</b>		
5				
6	<b>Lanesborough EQV</b>	<b>0.4137581</b>	most current for FY19	
7	<b>Williamstown EQV</b>	<b>1.0120086</b>	most current for FY19	
8				
9	<b>LES Foundation Enrollment</b>	<b>194</b>		
10	<b>MG Foundation Enrollment</b>	<b>478</b>		
11	<b>WES Foundation Enrollment</b>	<b>410</b>		
12				
13				
14				
15	<b>Outputs:</b>			
16		<b>% of Total</b>	<b>\$ Allocation</b>	
17	<b>LES</b>	21.50%	\$ 7,116.30	
18	<b>MG</b>	50.49%	\$ 16,712.80	
19	<b>WES</b>	28.01%	\$ 9,272.88	\$ 33,101.98
20				
21				
22				
23	<b>FY19 TOTAL FOUNDATION ENROLLMENT</b>			
24	Lanesborough	342		
25	Williamstown	700		
26	total	1042		
27				

**FY19 (APPORTIONMENT CALCULATIONS)**

	A	B	C	D	E	F	G	H	I	J	K
1		<u>MGRS</u>	<u>LES</u>	<u>WES</u>	<u>Total</u>						
2	<b>Net Assessment Needs</b>	\$ 7,936,823	\$ 2,480,225	\$ 5,188,013	\$ 15,605,060		<b>Inputs to Calculations:</b>				
3											
4	<b>MLC Applied</b>						<b>Minimum Local Contributions</b>				
5	Lanesborough	\$ 1,212,165.65	\$ 1,363,686.35		\$ 2,575,852.00		Lanesborough	\$ 2,575,852			
6	Williamstown	\$ 2,618,924.51		\$ 3,509,016.49	\$ 6,127,941.00		Williamstown	\$ 6,127,941			
7					\$ 8,703,793.00		Total	\$ 8,703,793			
8											
9	<b>Above MLC Required</b>	\$ 4,105,733	\$ 1,116,538	\$ 1,678,996	\$ 6,901,267		<b>Foundation Enrollments by School</b>				
10							Lanesborough LES Foundation Enrollment	194	52.94%	of total Lanesborough	
11	<b>Above MLC</b>						Lanesborough MGRS Foundation Enrollment	172	47.06%	of total Lanesborough	
12	Lanesborough	\$ 1,445,348.50	\$ 1,116,538				Williamstown WES Foundation Enrollment	410	57.26%	of total Williamstown	
13	Williamstown	\$ 2,660,384.25		\$ 1,678,996			Williamstown MGRS Foundation Enrollment	306	42.74%	of total Williamstown	
14											
15	<b>Total Operating Assessments</b>						<b>Apportionment of MGRS Above MLC</b>				
16	Lanesborough	\$ 2,657,514.15	\$ 2,480,224.60		\$ 5,137,739		Lanesborough 5 Yr Trailing Pupil % (Grades 7-12)	35.20%			
17	Williamstown	\$ 5,279,308.76		\$ 5,188,012.95	\$ 10,467,322		Williamstown 5 Yr Trailing Pupil % (Grades 7-12)	64.80%			
18	Total Operating Assessment	\$ 7,936,822.91	\$ 2,480,224.60	\$ 5,188,012.95	\$ 15,605,060						

**FY19 (LES AND WES NET IMPACT ON APPROPRIATED FUNDS)**

	A	B	C	D	E	F
1	<b>Lanesborough Elementary Net Impact on Appropriated Funds</b>					
2						
3	Expenditures that used to be in town budget that are now in school budget:					
4	Health Insurance	\$ (728,791.00)				
5	School Choice Out	\$ (97,241.00)				
6						
7	Revenue that used to go to town, that is now coming to school:					
8	Chapter 70	\$ 754,643.16				
9	Charter Tuition Reimbursement	\$ 7,116.30				
10	Medicaid Reimbursement	\$ 35,375.00				
11						
12	<b>Net Impact:</b>	<b>\$ (28,897.53)</b>				
13						
14	Lost Tuition Revenue:	\$ (83,000.00)				
15						
16	<b>Net Impact Incl. Lost Tuition Revenue</b>	<b>\$ (111,897.53)</b>				
17				FY Appropriated	FY Adjusted for Shifts	Increase % (Apples to Apples)
18			<b>FY18</b>	\$ 2,472,710.91		
19			<b>FY19</b>	\$ 2,480,224.60	\$ 2,451,327.07	-0.86%
20						
21						
22	<b>Williamstown Elementary Net Impact on Appropriated Funds</b>					
23						
24	Expenditures that used to be in town budget that are now in school budget:					
25	Charter Tuition Out	\$ -				
26	School Choice Out	\$ (15,927.00)				
27						
28	Expenditures that used to be in the school budget that are now in the town budget:					
29	Retiree Health Insurance (Retired by 7/1/2018)	\$ 268,801.00				
30						
31	Revenue that used to go to town, that is now coming to school:					
32	Chapter 70	\$ 983,335.57				
33	Charter Tuition Reimbursement	\$ 9,272.88				
34	Medicaid Reimbursement	\$ 45,421.00				
35						
36						
37	<b>Net Impact:</b>	<b>\$ 1,290,903.45</b>				
38				FY Appropriated	FY Adjusted for Shifts	Increase % (Apples to Apples)
39			<b>FY18</b>	\$ 6,363,216.00		
40			<b>FY19</b>	\$ 5,189,107.00	\$ 6,480,010.45	1.84%
41						
42						

**FY18 TO FY19 (CHOICE + CIRCUIT BREAKER + EXCESS DEFICIENCY PROJECTIONS)**

	A	B	C	D	E
1	<b>SCHOOL CHOICE</b>				
2			<b>MGRS</b>	<b>LES</b>	<b>WES</b>
3					
4		7.1.17 BALANCE	\$ -	\$ 274,666	\$ 78,650
5		FY18 PROJECTED RECEIPTS (AS OF 12.2017)	\$ 333,394	\$ 86,428	\$ 180,593
6		FY18 ESTIMATED EXPENSES	\$(220,000)	\$(182,356)	\$(184,203)
7		PROJECTED 6.30.18 BALANCE	113,394	178,738	75,040
8		FY19 ESTIMATED RECEIPTS (BASED ON 2018 \$) - NOTE: ALL CHOICE WILL BE CONSOLIDATED.	333,394	86,428	180,593
9		<b>FY19 ESTIMATED EXPENSES</b>	<b>\$(340,000)</b>	<b>\$(155,813)</b>	<b>\$(163,094)</b>
10		PROJECTED 6.30.19 BALANCE	106,788	109,353	92,539
11					
12	<b>CIRCUIT BREAKER</b>				
13			<b>MGRS</b>	<b>LES</b>	<b>WES</b>
14					
15		7.1.17 BALANCE	\$ 215,241	\$ 29,086	\$ 30,411
16		FY18 PROJECTED RECEIPTS (AS OF 3.14.2018)	\$ 220,566	\$ 25,846	\$ 24,845
17		FY18 ESTIMATED EXPENSES	\$(206,676)	\$(35,339)	\$(29,099)
18		PROJECTED 6.30.18 BALANCE	229,131	19,593	26,157
19		FY19 ESTIMATED RECEIPTS	150,000	-	-
20		<b>FY19 ESTIMATED EXPENSES</b>	<b>\$(345,000)</b>	<b>\$(19,593)</b>	<b>\$(24,845)</b>
21		PROJECTED 6.30.19 BALANCE	34,131	(0)	1,312
22					
23	<b>EXCESS &amp; DEFICIENCY</b>				
24			<b>MGRS</b>	<b>LES</b>	<b>WES</b>
25					
26		7.1.17 BALANCE	\$ 566,503		
27		FY18 ESTIMATED USE	\$(245,000)		
28		PROJECTED 6.30.18 BALANCE	321,503		
29		FY18 ESTIMATED - CLOSED TO E&D	362,806		
30		<b>FY19 ESTIMATED USE</b>	<b>\$(240,000)</b>		
31		PROJECTED 6.30.19 BALANCE	444,309		-