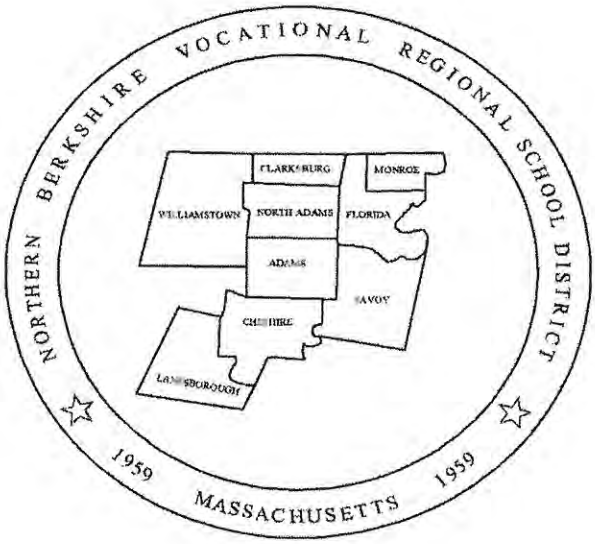
Northern Berkshire Vocational Regional School District

McCann Technical School



Operating Budget
FY2019 (7/1/18 - 6/30/19)

Northern Berkshire Vocational Regional School District
Comparison of Revenue
Table I

Source	FY15	FY16	FY17	FY18	FY19
General School Aid Chapter 70	4,629,241	4,641,116	4,666,196	4,679,876	4,688,716
Transportation Chapter 71	195,000	225,000	244,000	255,000	265,000
Tuitions	682,802	734,372	788,905	693,416	670,576
Other Revenue	10,241	11,431	10,182	6,490	5,860
Municipal Minimum Assessment	2,748,884	2,797,399	2,766,472	2,825,783	3,021,749
Transportation Assessment	202,403	194,325	161,978	164,855	163,852
Capital Assessment	107,813	103,125	98,438	38,120	38,460
Municipal Assessment	111,447	139,483	353,510	676,619	489,745
BUDGET TOTAL	8,687,831	8,846,251	9,089,681	9,340,159	9,343,958
NET SCHOOL SPENDING	**7,378,125**	**7,438,515**	**7,432,668**	**7,505,659**	**7,710,465**

Northern Berkshire Vocational Regional School District
Member Municipality Assessments
Table II

Municipality	FY15	FY16	FY17	FY18	FY19	TOTAL
Adams	611,081	672,499	643,742	756,360	742,932	
Transportation	56,268	56,452	46,180	52,061	47,828	
Assessment	30,982	40,520	100,786	213,676	142,957	
Capital	19,838	18,975	18,133	6,862	7,000	940,717
Cheshire	346,853	363,321	294,957	336,009	405,790	
Transportation	21,455	20,462	13,493	15,892	18,155	
Assessment	11,813	14,688	29,447	65,226	54,264	
Capital	9,488	9,075	8,662	3,278	3,385	481,594
Clarksburg	209,245	256,740	261,057	255,017	248,476	
Transportation	18,823	20,462	17,056	16,634	14,091	
Assessment	10,364	14,688	37,225	68,271	42,118	
Capital	4,312	4,125	3,937	1,525	1,461	306,146
Florida	159,435	167,113	146,831	144,675	198,172	
Transportation	8,906	8,181	6,042	5,786	6,292	
Assessment	4,904	5,872	13,186	23,750	18,806	
Capital	3,019	2,887	2,756	1,067	1,077	224,347
Lanesborough	224,358	189,904	232,291	232,683	295,970	
Transportation	9,513	7,365	7,807	8,671	10,011	
Assessment	5,238	5,286	17,039	35,590	29,923	
Capital	10,997	10,519	10,041	3,888	3,884	339,788
Monroe	38,497	42,519	42,848	54,318	42,617	
Transportation	1,214	1,632	1,426	2,176	1,115	
Assessment	669	1,171	3,111	8,931	3,330	
Capital	431	413	394	191	231	47,293
North Adams	724,885	766,160	778,281	665,019	734,971	
Transportation	67,805	66,265	56,838	50,248	54,858	
Assessment	37,335	47,564	124,047	206,234	163,967	
Capital	30,188	28,875	27,563	10,864	11,076	964,872
Savoy	181,966	168,265	169,952	168,414	144,178	
Transportation	10,323	8,181	7,807	7,600	5,931	
Assessment	5,684	5,872	17,039	31,192	17,729	
Capital	2,048	1,959	1,807	725	731	168,569
Williamstown	252,564	170,878	196,513	213,288	208,643	
Transportation	8,096	5,325	5,329	5,786	5,571	
Assessment	4,458	3,822	11,630	23,750	16,651	
Capital	27,492	26,297	25,102	9,720	9,615	240,480
TOTAL	**3,170,547**	**3,234,332**	**3,380,355**	**3,705,378**		**3,713,806**

Northern Berkshire Vocational Regional School District
Comparison of Enrollment
Table III

Municipality	2012	2013	2014	2015	2016	2017	2018	Proportionate Cost %
Adams	125	121	131	138	130	144	129	29.19%
*Cheshire	37	44	50	50	38	44	49	11.08%
Clarksburg	42	44	44	50	48	46	38	8.60%
Florida	27	26	21	20	17	16	17	3.84%
*Lanesborough	19	26	22	18	22	24	27	6.11%
Monroe	4	1	3	4	4	6	3	0.68%
North Adams	152	159	158	162	160	139	148	33.48%
Savoy	22	24	24	20	22	21	16	3.62%
Williamstown	18	18	19	13	15	16	15	3.40%
In District	390	393	472	475	456	456	442	100%
Total Enrollment	524	528	539	526	507	501	498	

Transportation Assessment Refund

Municipality	2011	2012	2013	2014	2015	2016	2017
Adams	10,794.00	18,663.25	11,564.00	19,887.92	21,131.06	17,632.58	13,767.76
Cheshire	0	0	0	7,231.96	8,057.17	5,151.85	4,022.64
Clarksburg	3,171.00	6,120.00	3,731.00	7,231.96	7,069.02	6,512.49	5,085.04
Florida	2,328.00	3,818.00	2,238.00	4,273.43	3,344.48	2,306.89	1,801.26
Lanesborough	0	0	0	4,273.43	3,572.52	2,981.03	2,327.63
Monroe	67.00	121.00	373.00	164.36	456.07	544.25	424.96
North Adams	15,281.00	26,056.00	16,041.00	26,133.71	25,463.68	21,702.11	16,945.31
Savoy	1,012.00	2,484.25	1,492.00	3,944.70	3,876.56	2,981.03	2,327.63
Williamstown	1,079.00	3,333.00	1,865.00	2,958.53	3,040.44	2,034.77	1,588.77
TOTAL	33,732.00	60,595.50	37,304.00	76,100.00	76,011.00	61,847.00	48,291.00

*Cheshire and Lanesborough district members for FY14

Northern Berkshire Vocational Regional School District
Table IV

Our District Agreement is as follows... "Capital costs incurred...shall be apportioned on the basis of the member municipalities' equalized valuations and population, determined as to any member municipality by adding together the ratio which its equalized valuation bears to the total equalized valuations of all the member municipalities and the ratio which its population bears to the total population of all the member municipalities and dividing this sum by two...

Municipality	Equalized Valuation	%	Population	%	Proportionate Cost
Adams	497,127,100	14.9	8,485	21.5	18.2
Cheshire	311,065,100	9.4	3,235	8.2	8.8
Clarksburg	114,006,000	3.4	1,702	4.3	3.8
Florida	123,349,700	3.7	752	1.9	2.8
Lanesborough	413,758,100	12.4	3,091	7.8	10.1
Monroe	26,041,800	0.8	121	0.3	0.6
North Adams	763,510,200	22.9	13,708	34.7	28.8
Savoy	70,533,300	2.1	692	1.7	1.9
Williamstown	1,012,008,600	30.4	7,754	19.6	25.0
	3,331,399,900	100	39,540	100	100

FY19 BUDGET

NORTHERN BERKSHIRE VOCATIONAL REGIONAL SCHOOL DISTRICT						
ACCT #	DESCRIPTION	FY15 EXPEN	FY16 EXPEN	FY17 EXPEN	FY18 APRO	FY19 ESTIM
SCHOOL COMMITTEE						
1110-331-01	TREASURER'S SALARY	3,768.00	4,038.00	4,313.00	4,313.00	4,433.00
1110-332-02	CLERICAL STIPEND	1,852.00	1,986.00	2,123.00	2,123.00	2,182.00
1110-334-04	CONTRACTED SERVICES	11,805.00	13,050.00	12,190.00	12,820.00	13,590.00
1110-335-05	MATERIALS & SUPPLIES	0.00	0.00	100.00	100.00	0.00
1110-336-05	POSTAGE	8,870.00	7,787.00	6,072.00	6,010.00	6,100.00
1110-337-06	ADVERTISING	1,539.00	379.00	800.00	500.00	500.00
1110-338-06	MEMBERSHIPS (MASC, MAVA, NEASC, MARS, COE)	10,535.00	10,909.00	12,040.00	13,982.00	14,990.00
1110-339-06	CONFERENCES & TRAINING	3,811.00	5,494.00	3,000.00	3,500.00	3,500.00
	TOTAL FOR ACCOUNT 1110	**42,180.00**	**43,643.00**	**40,638.00**	**43,348.00**	**45,295.00**
SUPERINTENDENT						
1210-331-01	SUPERINTENDENT	126,622.00	126,558.00	136,335.00	136,535.00	137,900.00
1210-332-02	CLERICAL SALARIES	52,434.00	52,837.00	45,630.00	45,630.00	46,020.00
1210-334-04	CONTRACTED SERVICES	445.00	0.00	100.00	100.00	100.00
1210-335-05	MATERIALS & SUPPLIES	1,578.00	3,479.00	1,200.00	1,200.00	1,200.00
1210-338-06	PROF ASSNS (MASS, BCSA)	3,915.00	5,385.00	3,250.00	4,850.00	5,360.00
1210-339-06	CONFERENCES & TRAINING	2,571.00	2,227.00	1,000.00	1,200.00	1,200.00
	TOTAL FOR ACCOUNT 1210	**187,565.00**	**190,486.00**	**187,515.00**	**189,515.00**	**191,780.00**
BUSINESS AND FINANCE						
1410-332-02	CLERICAL SALARIES	122,088.00	126,131.00	170,421.00	171,870.00	176,260.00
1410-334-04	CONTRACTED SERVICES	33,206.00	36,678.00	17,980.00	18,370.00	22,840.00
	TOTAL FOR ACCOUNT 1410	**155,294.00**	**162,809.00**	**188,401.00**	**190,240.00**	**199,100.00**
LEGAL SERVICE FOR SCHOOL COMMITTEE						
1430-334-04	LEGAL COUNSEL	1,800.00	4,464.00	1,000.00	2,200.00	2,500.00
	TOTAL FOR ACCOUNT 1430	**1,800.00**	**4,464.00**	**1,000.00**	**2,200.00**	**2,500.00**

NORTHERN BERKSHIRE VOCATIONAL REGIONAL SCHOOL DISTRICT						
ACCT #	DESCRIPTION	FY15 EXPEN	FY16 EXPEN	FY17 EXPEN	FY18 APRO	FY19 ESTIM
STUDENT SERVICES						
2110-331-01	DIRECTOR OF STUDENT SERVICES	93,296.00	95,557.00	97,860.00	97,860.00	98,839.00
2800-332-02	CLERICAL SALARIES	21,226.00	21,718.00	23,421.00	24,569.00	25,511.00
2800-334-04	SPECIAL EDUCATION (CONTRACTED SERVICES)	53,264.00	36,262.00	16,372.00	28,690.00	29,430.00
2800-335-05	MATERIALS & SUPPLIES	376.00	4,071.00	200.00	200.00	200.00
	TOTAL FOR ACCOUNT 2110	**168,162.00**	**157,608.00**	**137,853.00**	**151,319.00**	**153,980.00**
PRINCIPAL						
2210-331-01	PRINCIPAL	101,179.00	103,565.00	105,883.00	107,024.00	108,094.00
2210-331-01	ASSISTANT PRINCIPAL	91,833.00	79,413.00	95,908.00	97,669.00	98,646.00
2210-332-02	CLERICAL SALARIES	123,143.00	127,983.00	131,460.00	135,326.00	137,952.00
2210-333-04	PRINTING	2,479.00	7,254.00	1,200.00	1,200.00	2,000.00
2210-334-04	CONTRACTED SERVICES (Blackboard, Edgenuity, X-2)	42,057.00	34,698.00	32,180.00	34,180.00	34,870.00
2210-334-06	GRADUATION	5,686.00	4,452.00	6,000.00	6,000.00	6,000.00
2210-335-05	MATERIALS & SUPPLIES	4,287.00	4,707.00	1,500.00	1,500.00	3,000.00
2210-337-06	ADVERTISING	4,955.00	4,957.00	800.00	800.00	1,500.00
2210-338-06	MEMBERSHIPS (MSSM, SKILLS USA, BPA, MAERB, CAAHEP, ADA, ARC/STSA, MARILN)	12,945.00	4,320.00	17,508.00	17,508.00	18,065.00
2210-339-06	CONFERENCES & TRAINING	4,075.00	4,940.00	800.00	1,200.00	1,200.00
	TOTAL FOR ACCOUNT 2210	**392,639.00**	**376,289.00**	**393,239.00**	**402,407.00**	**411,327.00**
TEACHERS, ACADEMIC & TECHNICAL						
2305-331-01	PROFESSIONAL SALARIES	3,829,158.00	3,893,219.00	3,998,107.00	4,168,000.00	4,103,529.00
	TOTAL FOR ACCOUNT 2305	**3,829,158.00**	**3,893,219.00**	**3,998,107.00**	**4,168,000.00**	**4,103,529.00**
SUBSTITUTE TEACHERS						
2325-331-03	SUBSTITUTES	32,500.00	26,252.00	25,460.00	26,220.00	36,200.00
	TOTAL FOR ACCOUNT 2325	**32,500.00**	**26,252.00**	**25,460.00**	**26,220.00**	**36,200.00**

NORTHERN BERKSHIRE VOCATIONAL REGIONAL SCHOOL DISTRICT						
ACCT #	DESCRIPTION	FY15 EXPEN	FY16 EXPEN	FY17 EXPEN	FY18 APRO	FY19 ESTIM
PARAPROFESSIONAL/INSTRUCTIONAL ASSISTANTS						
2330-331-03	PARAPROFESSIONALS	54,795.00	57,342.00	72,951.00	35,151.00	35,240.00
	TOTAL FOR ACCOUNT 2330	**54,795.00**	**57,342.00**	**72,951.00**	**35,151.00**	**35,240.00**
MEDIA CENTER						
2340-331-01	LIBRARIAN	55,084.00	57,819.00	60,646.00	63,334.00	66,678.00
2340-333-03	INSTRUCTIONAL AIDE	5,795.00	0.00	0.00	0.00	0.00
2410-335-05	SOFTWARE/MEDIA MATERIALS	13,072.00	11,656.00	12,243.00	14,756.00	14,756.00
2415-334-04	CONTRACTED SERVICES	2,161.00	1,430.00	1,436.00	1,446.00	1,670.00
2415-335-05	MATERIALS & SUPPLIES	1,077.00	754.00	1,200.00	800.00	700.00
	TOTAL FOR ACCOUNT 2340	**77,189.00**	**71,659.00**	**75,525.00**	**80,336.00**	**83,804.00**
PROFESSIONAL DEVELOPMENT						
2354-331-01	PROFESSIONAL DEVELOPMENT - STIPENDS	0.00	0.00	0.00	0.00	9,890.00
2356-336-06	PROFESSIONAL DEVELOPMENT	23,613.00	12,641.00	18,476.00	18,280.00	12,130.00
2357-334-04	CONTRACTED SERVICES	136.00	155.00	200.00	350.00	0.00
2357-339-06	CONFERENCES & TRAINING	2,189.00	10,320.00	1,200.00	1,200.00	1,200.00
	TOTAL FOR ACCOUNT 2357	**25,938.00**	**23,116.00**	**19,876.00**	**19,830.00**	**23,220.00**
TEXTBOOKS AND RELATED SOFTWARE/MEDIA/MATERIALS						
2410-335-05	TEXTBOOKS AND SOFTWARE	42,580.00	7,791.00	16,130.00	17,540.00	16,160.00
	TOTAL FOR ACCOUNT 2410	**42,580.00**	**7,791.00**	**16,130.00**	**17,540.00**	**16,160.00**
INSTRUCTIONAL EQUIPMENT						
2420-334-04	LAUNDRY & UNIFORMS	6,940.00	6,140.00	5,910.00	6,180.00	6,790.00
2420-335-05	ACADEMIC SUPPLIES	12,816.00	10,009.00	7,940.00	9,730.00	9,640.00
2420-338-06	PROFESSIONAL ASSOCIATIONS (ACF, AWS, NATEF)	40.00	515.00	370.00	2,320.00	1,410.00
2420-335-05	VOCATIONAL SUPPLIES	164,372.00	132,100.00	170,140.00	168,140.00	168,140.00
	TOTAL FOR ACCOUNT 2420	**184,168.00**	**148,764.00**	**184,360.00**	**186,370.00**	**185,980.00**

NORTHERN BERKSHIRE VOCATIONAL REGIONAL SCHOOL DISTRICT						
ACCT #	DESCRIPTION	FY15 EXPEN	FY16 EXPEN	FY17 EXPEN	FY18 APRO	FY19 ESTIM
GENERAL SUPPLIES						
2430-335-05	GENERAL SUPPLIES	8,823.00	5,521.00	3,108.00	3,910.00	4,360.00
	TOTAL FOR ACCOUNT 2430	**8,823.00**	**5,521.00**	**3,108.00**	**3,910.00**	**4,360.00**
INSTRUCTIONAL TECHNOLOGY						
2451-334-04	INSTRUCTIONAL TECHNOLOGY	41,900.00	46,050.00	31,890.00	30,045.00	40,660.00
	TOTAL FOR ACCOUNT 2451	**41,900.00**	**46,050.00**	**31,890.00**	**30,045.00**	**40,660.00**
GUIDANCE						
2710-331-01	GUIDANCE PROFESSIONAL SALARIES	190,811.00	196,283.00	207,603.00	217,829.00	225,663.00
2710-332-02	CLERICAL SALARIES	22,251.00	21,869.00	23,421.00	24,569.00	25,511.00
2710-333-03	EXPLORATORY PROGRAM	16,759.00	10,305.00	13,841.00	14,190.00	16,760.00
2710-335-05	MATERIALS & SUPPLIES	1,428.00	1,556.00	1,200.00	1,280.00	1,400.00
	TOTAL FOR ACCOUNT 2710	**231,249.00**	**230,013.00**	**246,065.00**	**257,868.00**	**269,334.00**
TESTING AND ASSESSMENT						
2720-334-04	TESTING	1,580.00	2,701.00	2,000.00	2,000.00	1,850.00
	TOTAL FOR ACCOUNT 2720	**1,580.00**	**2,701.00**	**2,000.00**	**2,000.00**	**1,850.00**
MEDICAL/HEALTH SERVICE						
3200-331-01	SCHOOL NURSE	65,209.00	68,564.00	71,531.00	73,366.00	75,697.00
3200-335-05	MATERIALS & SUPPLIES	901.00	1,093.00	900.00	1,000.00	1,500.00
	TOTAL FOR ACCOUNT 3200	**66,110.00**	**69,657.00**	**72,431.00**	**74,366.00**	**77,197.00**
TRANSPORTATION SERVICES						
3300-334-04	REGULAR TRANSPORTATION	392,607.00	398,018.00	405,978.00	419,855.00	428,852.00
	TOTAL FOR ACCOUNT 3300	**392,607.00**	**398,018.00**	**405,978.00**	**419,855.00**	**428,852.00**

NORTHERN BERKSHIRE VOCATIONAL REGIONAL SCHOOL DISTRICT						
ACCT #	DESCRIPTION	FY15 EXPEN	FY16 EXPEN	FY17 EXPEN	FY18 APRO	FY19 ESTIM
FOOD SERVICES						
3400-331-01	CAFETERIA SALARIES			9,422.00	9,078.00	9,180.00
3400-334-04	CONTRACTED SERVICES (Rock Business Solutions)			1,988.00	1,815.00	1,960.00
3400-334-05	SUPPLIES AND MATERIALS			0.00	0.00	0.00
	TOTAL FOR ACCOUNT 3400	**0.00**	**0.00**	**11,410.00**	**10,893.00**	**11,140.00**
ATHLETICS						
3510-331-03	ATHLETIC SALARIES	58,324.00	58,023.00	59,390.00	62,591.00	63,907.00
3510-333-03	CUSTODIAL	13,791.00	10,939.00	10,120.00	10,480.00	10,440.00
3510-334-04	CONTRACTED SERVICES (MIAA)	98,343.00	84,012.00	85,180.00	91,580.00	93,780.00
3510-335-05	ATHLETIC SUPPLIES	17,203.00	24,706.00	9,060.00	10,170.00	16,690.00
	TOTAL FOR ACCOUNT 3510	**187,661.00**	**177,680.00**	**163,750.00**	**174,821.00**	**184,817.00**
OTHER STUDENT ACTIVITIES						
3520-333-03	ADVISOR STIPENDS	21,502.00	23,483.00	23,923.00	24,160.00	24,918.00
3520-333-06	STUDENT ACTIVITIES (SKILLS USA, BPA)	36,457.00	32,588.00	22,178.00	26,980.00	28,860.00
	TOTAL FOR ACCOUNT 3520	**57,959.00**	**56,071.00**	**46,101.00**	**51,140.00**	**53,778.00**
CUSTODIAL SERVICES						
4110-331-03	PROFESSIONAL SALARIES	263,178.00	236,681.00	264,918.00	267,130.00	271,987.00
4110-333-03	OVERTIME	37,145.00	18,676.00	17,680.00	17,400.00	13,740.00
4110-334-04	CONTRACTED SERVICES (ALADCO, ORKIN)	7,631.00	6,159.00	4,380.00	4,080.00	6,310.00
4110-335-05	MATERIALS & SUPPLIES	33,779.00	29,037.00	29,800.00	29,270.00	28,760.00
	TOTAL FOR ACCOUNT 4110	**341,733.00**	**290,553.00**	**316,778.00**	**317,880.00**	**320,797.00**
HEATING OF BUILDING						
4120-335-05	HEATING OF BUILDING -	105,000.00	90,861.00	112,000.00	101,490.00	112,360.00
4120-336-05	HEATING OF BUILDING - OIL	0.00	0.00	0.00	0.00	0.00
	TOTAL FOR ACCOUNT 4120	**105,000.00**	**90,861.00**	**112,000.00**	**101,490.00**	**112,360.00**

NORTHERN BERKSHIRE VOCATIONAL REGIONAL SCHOOL DISTRICT						
ACCT #	DESCRIPTION	FY15 EXPEN	FY16 EXPEN	FY17 EXPEN	FY18 APRO	FY19 ESTIM
UTILITY SERVICES						
4130-335-05	WATER & SEWER	7,879.00	7,850.00	7,840.00	7,910.00	7,910.00
4130-335-06	ELECTRICITY -	130,088.00	114,474.00	112,490.00	112,380.00	120,600.00
4130-336-05	TELEPHONE	3,275.00	5,218.00	6,250.00	5,250.00	6,841.00
4130-335-04	NETWORK	23,362.00	22,881.00	23,793.00	17,946.00	18,360.00
4130-346-04	RUBBISH REMOVAL/RECYCLING	10,197.00	7,981.00	9,178.00	9,460.00	9,460.00
4130-356-04	HAZMAT	4,482.00	1,805.00	2,500.00	4,040.00	3,815.00
	TOTAL FOR ACCOUNT 4130	**179,283.00**	**160,209.00**	**162,051.00**	**156,986.00**	**166,986.00**
MAINTENANCE OF BUILDINGS						
4210-334-04	GROUNDS MAINTENANCE	17,511.00	21,601.00	13,310.00	13,620.00	16,180.00
	TOTAL FOR ACCOUNT 4210	**17,511.00**	**21,601.00**	**13,310.00**	**13,620.00**	**16,180.00**
MAINTENANCE OF BUILDINGS						
4220-333-04	HVAC/PLUMBING (CTC)	31,630.00	70,237.00	22,691.00	31,330.00	37,490.00
4220-346-04	CONTRACTED SERVICES	9,091.00	12,041.00	8,650.00	7,650.00	10,290.00
4220-356-04	BUILDING MAINTENANCE	27,077.00	28,737.00	24,480.00	23,430.00	26,170.00
4220-356-05	ELECTRICAL MAINTENANCE	15,490.00	21,260.00	11,280.00	12,770.00	12,940.00
	TOTAL FOR ACCOUNT 4220	**83,288.00**	**132,275.00**	**67,101.00**	**75,180.00**	**86,890.00**
MAINTENANCE OF EQUIPMENT						
4230-334-04	SERVICE/EQUIPMENT MAINTENANCE CONTRACT	16,715.00	14,780.00	16,480.00	16,370.00	16,860.00
	TOTAL FOR ACCOUNT 4230	**16,715.00**	**14,780.00**	**16,480.00**	**16,370.00**	**16,860.00**
EMPLOYEE BENEFITS & INSURANCE						
5100-334-04	MUNICIPAL RETIREMENT	176,946.00	206,109.00	208,854.00	243,266.00	259,290.00
5260-334-04	COMMERCIAL MULTI-COVERAGE	40,935.00	42,056.00	41,305.00	39,878.00	40,290.00
5200-335-04	WORKERS COMPENSATION	49,280.00	51,053.00	49,885.00	49,885.00	45,380.00
5200-356-04	UNEMPLOYMENT	2,500.00	27.00	1,500.00	1,500.00	26,570.00
5100-336-04	FICA	77,046.00	70,487.00	87,780.00	89,850.00	91,840.00
5150-334-04	SEVERANCE	14,840.00	22,100.00	17,682.00	17,850.00	38,790.00
	TOTAL FOR ACCOUNT 5100	**361,547.00**	**391,832.00**	**407,006.00**	**442,229.00**	**502,160.00**

NORTHERN BERKSHIRE VOCATIONAL REGIONAL SCHOOL DISTRICT						
ACCT #	DESCRIPTION	FY15 EXPEN	FY16 EXPEN	FY17 EXPEN	FY18 APRO	FY19 ESTIM
EMPLOYEE BENEFITS & INSURANCE						
5200-334-04	HEALTH / LIFE EMPLOYEES	804,383.00	950,784.00	1,062,963.00	1,096,430.00	1,009,631.00
5250-334-04	HEALTH / LIFE RETIREES	477,433.00	529,810.00	497,766.00	532,480.00	501,531.00
5260-356-04	STUDENT INSURANCES	11,268.00	11,268.00	12,000.00	12,000.00	12,000.00
	TOTAL FOR ACCOUNT 5200	**1,293,084.00**	**1,491,862.00**	**1,572,729.00**	**1,640,910.00**	**1,523,162.00**
FACILITY IMPROVEMENTS						
7000-XXX-XX	CAPITAL FACILITY IMPROVEMENTS	0.00	0.00	0.00	38,120.00	38,460.00
	TOTAL FOR ACCOUNT 7000	**0.00**	**0.00**	**0.00**	**38,120.00**	**38,460.00**
LONG TERM DEBT						
8200-334-04	BUILDING REHABILITATION	0.00	0.00	0.00	0.00	0.00
8200-334-04	GYM REHABILITATION	107,813.00	103,125.00	98,438.00	0.00	0.00
	TOTAL FOR ACCOUNT 8000	**107,813.00**	**103,125.00**	**98,438.00**	**0.00**	**0.00**
	BUDGET TOTALS	**8,687,831.00**	**8,846,251.00**	**9,089,681.00**	**9,340,159.00**	**9,343,958.00**