

ADDRESSING THE UNIQUE CHALLENGES OF REGIONAL SCHOOLS

MASC/MASS Joint Conference
November 6, 2024

Maureen Marshall, Executive Director,
MA Association of Regional Schools (MARS)

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PRESENTATION TOPICS

- The Role of the School Committee
- Budgets and Assessments
- Stabilization and Transportation
- Excess and Deficiency
- Presenting the Budget

**ADDRESSING THE
UNIQUE CHALLENGES OF
REGIONAL SCHOOLS**

THE ROLE OF THE SCHOOL COMMITTEE

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Charlie Ellis, Chair, Nashoba Valley Technical
School Committee

TOPICS COVERED

- Policies, Agreements, Laws & Statutes
- Warrant Approval
- Creating the Annual Budget
- Annual Budget Process
- Monitoring the Budget
- Other Things to Consider/Know

POLICIES, AGREEMENTS, LAWS & STATUTES

- Laws & Statutes
 - M.G.L. Chapter 71:16 – Regional School District Status; powers and duties
 - 603 CMR 41.00 – DESE regulations on regional districts
- Regional Agreement
 - Outline how the School District operates, including:
 - Assessment Methodology
 - Capital and Debt assessment methodology
 - Budget Process Information
- District Policies
 - Section D – Fiscal Management
 - MASC has recommended policies that should be implemented as well as suggested modifications for regional school districts so that the policies are consistent with laws and regulations as well as where attention needs to be paid to the regional agreement.
 - *Note: MASC has completed a review of this section and have put out recommended updates in their September 2022 Policy Update.

WARRANT APPROVAL

- M.G.L. 71:16A updated Regional School Warrant Approval process in January 2019
 - The regional school committee may designate any 1 of its members for the purpose of signing payroll warrants and accounts payable warrants to allow for the release of checks; provided, however, that the member shall make available to the board, at its next meeting, a record of such actions. This provision shall not limit the responsibility of each member of the board in the event of a noncompliance with this section.
 - Previously the School Committee or a subcommittee of no less than 3 members were required to approve warrants.
- Policy DK – Payment Procedures
 - This policy should be updated to reflect School Committee approval procedures.
- To change or not to change?
 - If you continue to use a Subcommittee, you MUST follow Open Meeting Law Guidelines
 - Meetings must be posted.
 - Minutes must be recorded and on-file.

CREATING THE ANNUAL BUDGET

- How should your budget be created and what level of detail will you require from the Superintendent and Business Manager?
 - Common budget creation practices:
 - Level funding – keep expenses flat, no growth.
 - Level service – keep services the same year to year, includes growth in expenses to cover services that need increased funding.
 - Zero-based budget – start with nothing and build up.
- Even though the budget certified by the School Committee is for your General Fund expenses and corresponding receipts, your budget meetings should include discussion of all available funds, including revolving accounts and grants, to give an accurate picture of what it costs to run your school district.

ANNUAL BUDGET PROCESS

- Unlike last year, the Governor is expected to announce the House I budget at the traditional time: 3rd week in January.
- M.G.L. 71:16B sets forth guidelines for the regional budget process:
 - Scheduling a Public Budget Hearing – 7-day notice in newspaper required.
 - By 2/3 vote, the School Committee must adopt a budget 45 days before the first annual member town meeting but not later than March 31 and not earlier than February 1. Certified assessments are due to each member municipality within 30 days of budget adoption but no later than April 30.
 - 2/3 of member towns must approve the budget for it to be adopted
 - Additional guidelines included on the process if a budget is not adopted by the towns.
- School Committee members should act as advocates for the budget, meet with town/city officials, and be present at their town/city annual meeting – always try for a “No Surprises” approach.

MONITORING THE BUDGET

- Budget reports should be provided to the School Committee by the Business Manager and reviewed on at least a quarterly basis by all School Committee members.
- Reports should include not only information on the General Fund account, but also revolving accounts as well as grants. (M.G.L. 71:37A)
- Encumbered funds should be reviewed to ensure that actuals being paid have been reduced from the encumbered amount.
- Variances should be reviewed and explanations of the cause documented.
- Transfers from one budget line item to another shall require and be effective upon approval of the regional school committee by majority vote unless otherwise specified in the regional agreement. Authority for such transfers may not be delegated. (603 CMR 41.05)

OTHER THINGS TO CONSIDER/KNOW

- By law, although the School Committee functions as a duly elected Committee of town government, the School Committee has, unlike other town boards, autonomous and absolute authority within limitations established by the Commonwealth of Massachusetts to carry out the education policies of the state and guide the education process.
- Does the money come out of the general fund, revolving account, or a grant?
- Regional transportation reimbursement and how this impacts the budget process.
- What does it mean if you are in a “hold harmless” position?
- M.G.L. 71:16B: Notwithstanding any provision of law to the contrary, the superintendent of schools of a regional school district may, on matters relating to the regional school budget, address the membership at a city council meeting, a town meeting or a meeting of the town council in a municipality having a town council form of government in cities and towns within the regional school district when the regional school budget is being considered.

ADDRESSING THE UNIQUE CHALLENGES OF REGIONAL SCHOOLS

*REGIONAL SCHOOL DISTRICT
BUDGETS AND ASSESSMENTS*

MASS/MASC Joint Conference
November 6, 2024

Christine M. Lynch, Office of Regional Governance, DESE

DISCUSSION ITEMS

- Assessment Methods
- Budget Amendments
- 1/12 Budgets

ASSESSMENT METHODS

STATUTORY

- M.G.L. c.70, §. 6 & 603 CMR 41.01

ALTERNATIVE (or AGREEMENT)

- M.G.L. c.71, §. 16B & 603 CMR 41.01

[http://www.doe.mass.edu/lawsregs/603cmr41.html?section=01.](http://www.doe.mass.edu/lawsregs/603cmr41.html?section=01)

STATUTORY METHOD

The Regional School District (RSD) prepares its assessment to each member municipality (member) in a *multi-step process*:

- The member's required minimum local contribution (MLC) as determined by the Commissioner in accordance with Chapter 70;
- Any additional share of the RSD's net school spending (NSS) that exceeds the total MLC, this share to be allocated to each member pursuant to the assessment provisions of the RSD agreement; and
- Transportation, capital, debt and other non-NSS costs allocated to each member pursuant to the assessment provisions of the RSD agreement.

ABOVE MINIMUM LOCAL CONTRIBUTION

- A clear method of assessing the amount *above* the required MLC to the members must be stated in the RSD Agreement.
- There is no state required calculation for apportioning the above MLC amount.
- Many RSD agreements use the percentage of students* in members as a method to apportion the above MLC and non-NSS categories.

** It is important to define “students” in RSD agreements – students served in the RSD buildings, students under financial responsibility of one of the member towns, etc.*

NON-NET SCHOOL SPENDING

RSD agreements must also include the methods by which members are assessed for each of the following categories:

- Capital
- Debt
- Non-NSS Items
- Transportation

ASSESSMENT TOTAL UNDER STATUTORY METHOD

Minimum Required Local Contribution

Plus

Amount over the MLC to support RSD budget

Plus

Capital + Debt + Non-NSS + Transportation

Equals

TOTAL Assessment to Members

EXAMPLE: STATUTORY ASSESSMENT METHOD FOR OPERATING COSTS

School Committee Proposed Budget: <i>Net School Spending Categories</i>	\$9,000,000
Chapter 70 State Aid and Other General Fund Revenue	<u>-\$3,000,000</u>
Net amount to be raised in assessments	\$6,000,000

	MLC	Above MLC	Operating %	RSD Agreement
Town A	\$1,000,000	\$ 600,000	30%	\$1,600,000
Town B	\$2,500,000	\$ 800,000	40%	\$3,300,000
Town C	\$ 500,000	\$ 600,000	30%	\$1,100,000
TOTAL	\$4,000,000	\$2,000,000	100%	\$6,000,000

In this example, each town meets its MLC. The additional \$2,000,000 requested in the school committee budget is apportioned using the RSD allocation percentage. The resulting total allocated to each member will not match the RSD allocation percentage.

STATUTORY METHOD - APPROVAL

- School Committee may choose the method to be used in creating the annual assessments.
- An annual affirmative vote of the appropriating authorities of $2/3$ of the members is required.
- Statutory Method must be used if the event the Commissioner establishes a 1/12 budget or in the event of a District-wide budget vote.

ALTERNATIVE METHOD

- Assessments are calculated based on the proration terms outlined in the RSD agreement.
- The *total* assessment allocated to each member is the sum of the following amounts:
 - categories defined in M.G.L. c.70, §. 2 as NSS.
 - all other operating, transportation, capital and debt costs.
- The combined sum of all the members' assessments for NSS and Chapter 70 aid *must* at least equal the RSD's total NSS requirement.

ALTERNATIVE METHOD - APPROVALS

All member municipalities of the RSD must unanimously approve this method.

- such approval may be given by a separate vote of the appropriating authority (if there is unanimous approval of the method, approval of the actual budget may be by a 2/3 vote).

or

- if a separate vote is not taken, the unanimous vote to approve the RSD budget, based on the alternate method, shall be deemed approval of the method.

A vote must be taken each year to utilize this method.

EXAMPLE: ALTERNATIVE ASSESSMENT METHOD

The Budget is divided by the percentage of students from each member town. (This is an example and not a required method.)

	Minimum Local Cont.	Operating % RSD Agreement	Operating Share
Town A		30%	\$1,800,000
Town B		40%	\$2,400,000
Town C		30%	\$1,800,000
TOTAL	\$4,000,000	100%	\$6,000,000

By using this RSD allocation method, the sum of the members' share more than satisfies the \$4,000,000 total required MLC. The total amount raised through assessments must equal the sum of the required MLCs as determined by the Commissioner of ESE.

COMPARISON: STATUTORY VS. ALTERNATIVE

	Statutory Assessment <u>Method</u>	Alternative Assessment <u>Method</u>
Town A	\$1,600,000	\$1,800,000
Town B	\$3,300,000	\$2,400,000
Town C	\$1,100,000	\$1,800,000
TOTAL	\$6,000,000	\$6,000,000

This is a simplified version of the difference in assessment methodologies for operating expenses defined in C. 70, §. 6 as NSS. All other categories of spending, including but not limited to transportation and capital costs would continue to be apportioned to members based on the procedure outlined in the RSD agreement.

BUDGET CONTENT AND APPROVAL

- A vote by the local appropriating authority to appropriate the member's assessment shall constitute approval of the RSD's budget.
 - 2/3 of members if statutory method is used.
 - Unanimous approval of members if alternative method is used.
- Additional sources of revenue to support RSD budget must be provided to the members even though not part of the RSD budget.

603 CMR 41.05(e) Expenditures from grant funds, revolving funds, trust funds, and other funds that by law may be expended by the regional school committee without further appropriation, shall not be included in the budget. A summary of projected receipts and expenditures in such funds shall be provided to the members for informational purposes only along with the budget.

BUDGET AMENDMENTS

- Budget amendment must be submitted for member approval, if it results in an:
 - Increase in the assessment to member(s) and/or
 - Increase in the budget (even if using E&D).
- Requires notification to all members: 603 CMR 40.05(5)
 - Must be approved by 2/3 of the members and by any member whose assessment is increased.
 - If a member does not vote on the amendment within a 45-day period *and that member has previously appropriated funds in an amount greater than or equal to the member's assessment* for the amended budget, that member shall be deemed to have approved the amended budget.

BUDGET AMENDMENTS

- An amendment may not be required if:
 - E&D is being used to replenish a revenue shortage (e.g. state aid is lower than planned)
 - School committee reduces members' assessments (school committee vote needed)
 - Final state budget changes the MLC of the member(s).

Contact DESE if approved budget does not meet NSS.

INTERIM 1/12 BUDGET AUTHORIZATION

- Under M.G.L. c.71, §.16 B if the RSC's budget is not approved by the start of a new FY, the RSD must notify the Commissioner of the lack of a budget.
- The commissioner shall certify an amount sufficient for the operation of the district in an amount not less than 1/12 of the total budget approved by the RSD in the most recent FY.
- Similar sums shall be certified and appropriated for each successive month to ensure the continued provision of services by the RSD until such time as a local budget is approved.
- While under a 1/12 budget, the RSC must continue to follow procedures in law and regulations to secure a locally approved budget. If the budget is not locally approved before *December 1* of the FY, the Commissioner will assume fiscal oversight of the RSD.

ASSESSMENTS UNDER 1/12 BUDGET

- The RSD treasurer must use the statutory method, as defined in 603 CMR 41.01, to prepare the member towns' assessments.
- Assessments shall be due and payable on such dates as are specified in the RSD agreement.
- The RSD treasurer must use the final or most recent state aid amounts, general fund revenues and minimum local contributions for the budget year.

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STABILIZATION AND TRANSPORTATION

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School Finance and District Support Center, DESE

STABILIZATION FUND

- M.G.L. c. 71, §.16 G ½ provides for the establishment of stabilization funds by RSDs.
- The Fund may be established through a majority vote of the school committee and a majority of the member municipalities (members).
- Members must take a specific vote to authorize the establishment of the Fund—**one time vote.**

PURPOSE AND USE OF FUND

- If the Fund is to be used:
 - for a purpose for which the RSD is permitted to borrow, no additional approval is required.
 - for a purpose other than capital, the Commissioner's approval is required.
 - Expenditures from the Fund require a 2/3 approval of the full RSC.

STABILIZATION FUND: OTHER PURPOSES

- M.G.L. C. 71, §. 16 G ½ provides an exception for stabilization funds that would allow the Fund to be used for a non-capital purpose with the approval of the Commissioner:
- The DESE is revising its current Advisory to address the process for securing the Commissioner's approval.
- Establishment of the Fund, limits on deposits and balances in the Fund remain the same regardless of the purpose.

FUND DEPOSITS

- Once established, the RSC may include a line item in each year's budget to appropriate monies into the Fund.
- This line item is part of the annual RSC budget and does not require a separate vote by the members.

INCREASE OF FUND

- After the annual budget has been approved, the RSC may increase the amount in the Fund through the use of E&D or through an additional assessment to the members only by amending its approved budget.
- All budget amendments must be approved in accordance with 603 CMR 41.05 (5).

EXPENDITURES & BALANCES

- Expenditures are made directly from the Fund; a transfer into the general fund is not required.
- Unexpended balances in amounts authorized for expenditures close to the Fund when the project or purpose is completed. The unexpended balance of the Fund at the end of a FY carries over to the succeeding FY.
- Balances in the Fund are not part of the RSD's general fund and do not impact the RSD's E&D calculation.

RESTRICTION IN AMOUNT

- The amount budgeted in any FY may not exceed 5% of the aggregate amount assessed to the members for the preceding FY.
- At no time may the aggregate fund balance exceed 5% of the combined equalized valuations of the members.
- The RSD treasurer is the custodian of the Fund and any interest earned must be added to and become a part of the Fund.

SPECIAL EDUCATION FUND

- Chapter 218, § 24 of the Acts of 2016 (MGL Chapter 40, Section 13E) provides for the establishment of a Special Education Reserve Fund.
- The law enables municipalities and RSDs to establish a reserve fund that can be used in future years for unanticipated or unbudgeted costs of special education, out of district tuition or transportation.
- While this fund is available to RSDs, the law stipulates that expenses from the fund must be approved by both the school committee & boards of selectmen. This means that RSDs would need approval from the select boards of **all** of their members. For these reasons, I'm not aware of one RSD that has adopted this fund. Changing this provision for RSDs would require legislation.

ESTABLISHING THE SPECIAL FUND

- In order to establish the Fund the law requires a majority vote by both the school committee and local legislative body. For RSDs the local legislative body means a majority vote of the legislative bodies in a majority of the RSD's member municipalities.
- Once the Fund is established, the school committee may include a separate line item in its annual budget to appropriate monies into the Fund.
- For RSDs, the amount to be appropriated to the Fund is included in each member's assessment.

BALANCES AND APPROVAL OF EXPENDITURES IN SPECIAL FUND

- The balance in the Fund cannot exceed 2% of the District's annual NSS.
- Funds can only be expended or transferred out after a majority vote of both the school committee and selectmen or city council.
- For RSDs, approval must include a majority vote of the boards of selectmen or city councils of a majority of the RSD's members.

REGIONAL SCHOOL TRANSPORTATION REIMBURSEMENT FUND

- Chapter 233 of the Acts of 2014 states that “Regional school districts may establish a Regional School Transportation Fund. Reimbursements made by the Commonwealth pursuant to this section may be deposited into the fund and may carry forward for one fiscal year.”
- RSD School Committees must vote to establish the Fund.
- Once established the school committee can decide if any of the current FY’s reimbursements can be deposited into the Fund.
- Amounts deposited into the Fund may carry forward for one FY.

REGIONAL SCHOOL TRANSPORTATION REIMBURSEMENT FUND

- Amounts carried forward must be used in the subsequent FY. Any balances remaining from the previous FY at the end of the subsequent FY must be closed out to the RSD's Excess & Deficiency Account.
- Amounts in the Fund may only be expended for school transportation expenses.
- Expenses charged to the Fund are considered local expenditures for reporting purposes.

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EXCESS AND DEFICIENCY

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Support Center, DESE

603 CMR 41.06: E & D FUNDS

- Every regional school district **shall** maintain an excess and deficiency fund on its books of account. At the end of every fiscal year, any surplus or deficit in the district's general fund shall be closed to the excess and deficiency fund.
- On or before **October 31** of each year, every regional school district shall submit to the Department of Revenue the forms and schedules as the Department of Revenue requires for the purpose of reviewing and certifying the balance in the regional school district's excess and deficiency fund. At the discretion of the Commissioner, the Department **may** withhold release of all or some part of the quarterly state school aid for the regional school district if the regional school district has not filed the required forms and schedules by such date.
- A regional school committee **may** use all or part of the certified balance in the E & D fund as a revenue source for its **proposed** budget. If the certified balance exceeds five percent of the proposed budget, the regional school committee **shall** use the amount in excess of five percent as a revenue source for its proposed budget.

603 CMR 41.06: E & D FUNDS

- DESE and DLS interpret that the proposed budget is defined as the budget as adopted by the School Committee to be submitted to the local appropriating authority for the assessment vote.
- **If E & D is not certified prior to the vote, the RSD does not have the authority to use E & D as a funding source in the next FY's budget.**
- If used after the vote, the RSD would have to follow the procedures as defined in the statute to amend its budget, which may impact local assessments.

CHAPTER 71, SECTION 16B 1/2

If the unencumbered amount in the excess and deficiency fund, so called, of a regional school district at the end of a fiscal year exceeds five per cent of its operating budget and its budgeted capital costs for the succeeding fiscal year, **the amount in excess of the said five per cent shall be applied by the regional school district committee to reduce the amount to be raised by assessment on the member cities and towns in accordance with the terms of the agreement for apportionment of costs.** The commissioner of revenue shall certify the unencumbered amount in the excess and deficiency fund, so called, of a regional school district, and the amount, if any, by which it exceeds five per cent of the district's operating budget and its budgeted capital costs for the succeeding fiscal year, at the end of each fiscal year and shall report such amount to the regional district school committee, the board of selectmen in each member town and the city council in each member city by December first of each year. The regional district school committee shall submit all information necessary to perform said certification to the commissioner of revenue at the close of each fiscal year but no later than October thirty-first. The regional school district treasurer shall recertify the amounts reapportioned to the treasurers of the several towns within thirty days from the date on which the district school committee votes to reduce the amounts to be raised by assessment. If the recertification is made after the annual town meeting referred to in the first paragraph of section sixteen B, the amount recertified shall be considered an amendment to the amount required to have been appropriated at that meeting without the necessity for further action by the town, and, if the annual assessment of taxes has not been made, the town assessors shall include only the amount so recertified in making the annual assessment of taxes under the provisions of section twenty-three of chapter fifty-nine.

This section shall be subject to the provisions of section thirty-four of chapter seventy-one and shall place no additional limitations on the budgetary authority of the school committee.

DISTRICT BALANCE SHEETS

RSD balance sheets require timely submittal - no later than **October 31**. Late submittals **will** impact local aid distribution.

What impacts E & D

Deficit fund balances without receipts prior 9/30

Cash variances between general ledger and treasurer

Withholding and liability accounts in deficit

Due to/from not balancing (net to zero)

Excess & Deficiency notification

E & D approval letter

Calculation sheet (transparency to stakeholders)

Notification sent from DOR/DLS to all towns in district

USE OF EXCESS AND DEFICIENCY

- New joint guidance issued by DESE and DOR/DLS (May 2023)
- If the E&D fund of a RSD at the end of a FY exceeds 5% of its operating budget and its budgeted capital costs for the succeeding FY, the amount in excess of 5% shall be applied by the RSC to reduce the members' assessment in accordance with the terms of the RSD agreement for apportionment of costs. (*MGL C. 71 §.16B 1/2*)
- The RSC must reduce the amount to be raised by assessment to the members by (1) voting to reduce assessments in the current FY or (2) voting to reduce assessments in the upcoming FY.

NEXT STEPS

Your Calls to Action

MAKE MEANING FROM THIS PRESENTATION

- Review the Appendix for more information
- Questions later:
 - Charlie Ellis: cellis@nashobatech.net
 - Christine Lynch: ChristineM.Lynch@mass.gov
 - Jay Sullivan: JohnJ.Sullivan@mass.gov
 - Stephanie Fisk: sfisk@grsd.org

QUESTIONS ?

APPENDIX

Resources for Information and Further Understanding

ADDITIONAL RESOURCES

- Chapter 70, Section 14 – 16I
<https://malegislature.gov/Laws/GeneralLaws/PartI/TitleXII/Chapter7I/Section14>.
- 603 CMR 41.05 Regional Regulations
<http://www.doe.mass.edu/lawsregs/603cmr41.html>.
- Department's website on RSD issues:
<https://www.doe.mass.edu/finance/regional/default.html>.
- Massachusetts Association of Regional Schools
<http://www.massassociationregionalschools.org/>.

STATUTORY METHOD

Chapter 70, Section 6

Each regional school district budget shall provide for not less than the net school spending requirement. The district may choose to spend additional amounts; provided, however, that such decisions shall be made and such amounts charged to members according to the district's regional agreement.

STATUTORY METHOD

603 CMR 41.01

The calculation of members' assessments pursuant to the provisions of M.G.L. c.70, § 6. Each such assessment shall be the sum of the following amounts: (a) the member's required local contribution to the regional school district as determined by the Commissioner; (b) the member's share of that portion of the regional school district's net school spending, as defined by M.G.L. c.70, § 2, that exceeds the total required local contribution for all members, this share to be allocated pursuant to the assessment provisions of the regional agreement; and (c) the member's share of costs for transportation, capital project debt service, other capital costs, and all other expenditures not included in the regional school district's net school spending, this share to be allocated pursuant to the assessment provisions of the regional agreement.

ALTERNATIVE METHOD

Chapter 71, Section 16B

The members of a regional school district, including a vocational regional school district, may elect to reallocate the sum of their required local contributions to the district in accordance with the regional agreement; provided, however, that the total sum of their required contributions shall not be decreased. Election shall be by approval of all members of the district. Approval of each member shall be given by majority vote at an annual or special town meeting, in the case of towns, or by majority vote of the council, in the case of cities. The commissioner of education shall be notified upon the adoption of this section by this district. Nothing in this section shall be construed to affect the calculation of the members' required local contributions for any succeeding year as provided by chapter seventy of the General Laws.

ALTERNATIVE METHOD

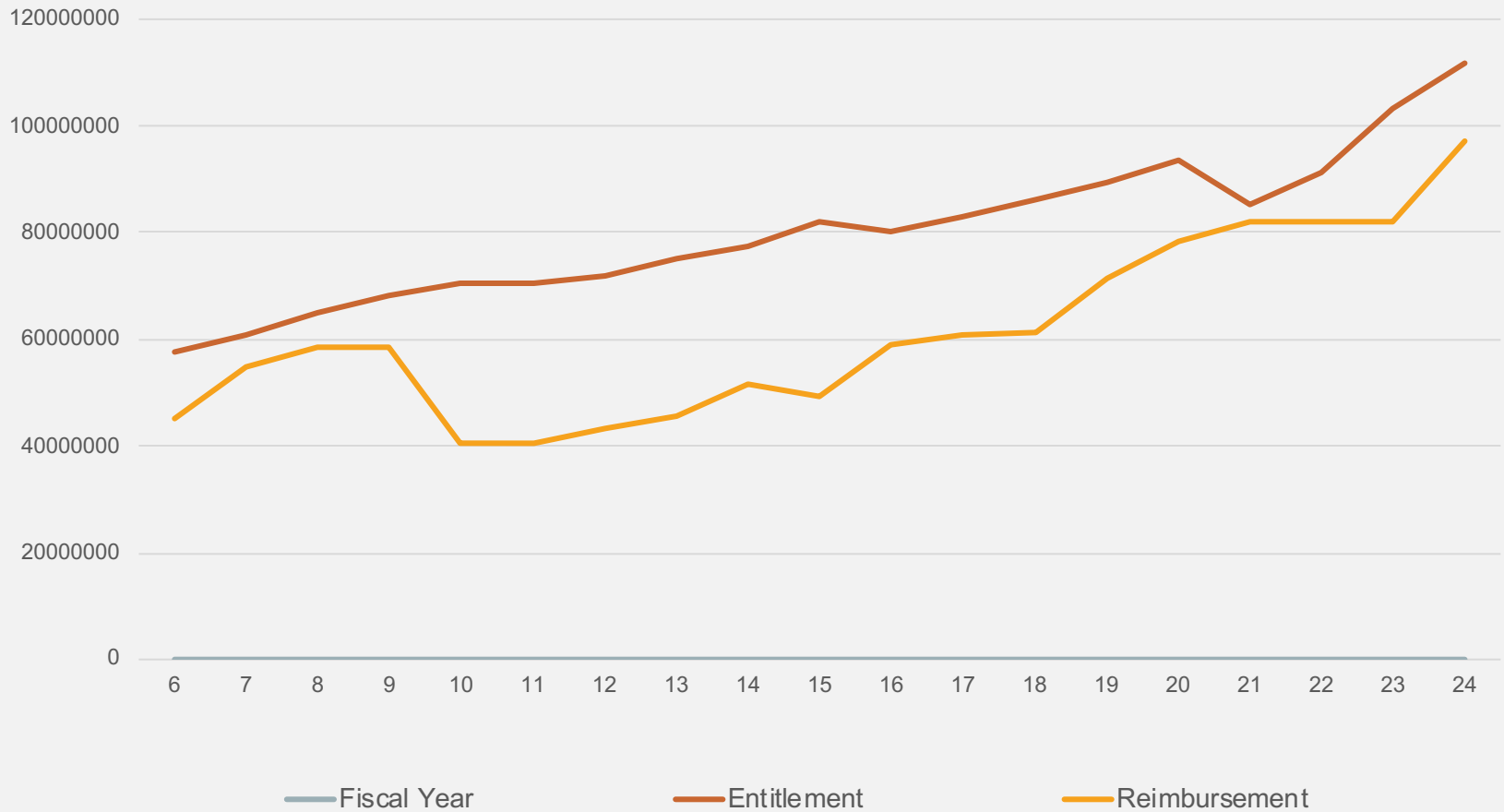
603 CMR 41.01

The calculation of members' assessments pursuant to the local option provided in the fourth paragraph of M.G.L. c. 71, § 16B. Each such assessment shall be the sum of the following amounts: (a) the member's share of the regional school district's net school spending, as defined by M.G.L. c. 70, § 2; and (b) the member's share of costs for transportation, capital project debt service, other capital costs, and all other expenditures not included in the regional school district's net school spending; both such shares to be allocated pursuant to the assessment provisions of the regional agreement.

REGIONAL TRANSPORTATION REIMBURSEMENTS

Fiscal Year	Entitlement	Reimbursement
2006	\$57,633,197	\$45,000,000
2007	\$60,599,383	\$55,000,000
2008	\$64,849,833	\$58,300,000
2009	\$68,104,427	\$58,357,600
2010	\$70,332,138	\$40,521,840
2011	\$70,355,233	\$40,521,000
2012	\$72,030,021	\$43,521,000
2013	\$75,301,633	\$45,521,000
2014	\$77,551,448	\$51,521,000
2015	\$82,100,048	\$49,280,302
2016	\$80,242,916	\$59,021,000
2017	\$83,087,982	\$61,017,009
2018	\$85,978,614	\$61,317,112
2019	\$89,306,087	\$71,450,638
2020	\$93,346,617	\$78,369,809
2021	\$85,419,663	\$82,178,615
2022	\$91,332,607	\$82,178,615
2023	\$103,389,966	\$82,178,615
2024	\$111,768,772	\$97,163,550

RSD Transportation Entitlements and Reimbursements 2006-2024



E & D - RESOURCE LINKS

E & D law and regulation:

[M.G.L. c. 71, § 16B1/2](#) - Regional School District Excess & Deficiency Funds

[603 CMR 41.06\(2\)](#) - Excess & Deficiency Funds: Surplus Funds Used to Reduce Assessments

Joint DESE and DOR/DLS guidance- *Excess and Deficiency In Excess of 5% of a Regional School District's Budget:*

<https://www.doe.mass.edu/finance/regional>

Year End Letter Link:

<https://www.mass.gov/doc/regional-school-district-treasurer-annual-letter/download>

Please be reminded that, although these forms are sent to all regional school district business officials, if the email address on file in our local officials directory (LOD) in Gateway is not correct, the business official will not receive our information.

Please keep the addresses in the LOD current!

Forms for E&D:

<https://www.mass.gov/service-details/year-end-letters-forms>

Regional School District regulations:

<http://www.doe.mass.edu/lawsregs/603cmr41.html>

DESE Guidance - Developing the Regional Budget:

<http://www.doe.mass.edu/finance/regional/> (scroll about halfway down the page to the “Budget Process” section)

DOR Contact Information:

Your district's DLS field representative can be found at <https://www.mass.gov/doc/boa-district-field-representatives/download>

Director, Bureau of Accounts:

Deborah Wagner, wagnerd@dor.state.ma.us.