

CITY OF GREENFIELD																
GENERAL FUND TOWN-SIDE SCHOOL COSTS																
	FY17	FY18	FY18		FY19	FY19		FY20	FY20		FY21	FY21		FY22	FY22	
	ACTUAL	Estimate	Actual		Estimate	Actuals		Estimate	Actuals		Estimate	Actuals		Estimate	Actuals	
District Student Enrollment	1,662		1,699			1,732			1,718		1,718	1,545		1,545	1,604	
Per Pupil Administrative Cost Average	111.82		118.09			119.07			121.53		123.32	123.32		129.48	129.48	
General Admin. Serv. (students x avg. co	185,845	185,957	200,635	14,678	200,635	206,229	5,594	210,490	208,789	(1,701)	211,864	190,529	(21,334)	200,047	207,686	7,639
<i>D.P.W. Charges (water & sewage usage, mowing, plowing/sanding, trash, etc.)</i>	<i>177,251</i>		<i>168,254</i>			<i>\$166,182</i>			<i>\$164,993</i>		<i>\$169,523</i>	<i>\$113,723</i>		<i>\$169,523</i>	<i>\$160,986</i>	
Central Maintenance - Manager						\$47,883			\$48,601		\$49,574	\$49,574		\$50,069	\$50,069	
Central Maintenance Direct Labor			57,408			\$45,095			\$40,852		\$41,669	\$59,120		\$60,302	\$187,631	
Central Maintenance - Contracted						\$25,293			\$7,565		\$14,638	\$16,115		\$17,844	\$13,475	
Total Central Maintenance			\$57,408			\$118,271			\$97,018		\$105,881	\$124,808		\$128,215	\$251,175	
Utilities - elec, oil, ng	364,773		330,329			349,265			255,341		360,500	272,983		357,000	364,667	
Insurances:																
Commercial Package	52,973		56,316			\$60,535			\$57,470		\$70,039	\$70,039		\$86,865	\$86,865	
Umbrella & Gen Liability	1,601		6,856			\$8,476			\$8,817		\$9,330	\$9,330		\$9,970	\$9,970	
Vehicle & Inland Marine	10,586		9,492			\$9,397			\$11,674		\$11,553	\$11,553		\$13,999	\$13,999	
Boiler & Machinery	5,169		5,547			\$5,925			\$6,044		\$6,258	\$6,258		\$6,414	\$6,414	
School Board	8,453		8,944			\$10,602			\$13,430		\$16,291	\$16,291		\$19,046	\$19,046	
Additions/WC Adj/Deductible									\$19,768		\$0	\$16,146		\$0	\$0	
Credit						(3,860)			(14,767)		0	(10,402)		0	(19,533)	
Total Insurances	78,782		87,155			\$91,075			\$102,436		\$113,471	\$119,215		\$136,294	\$116,761	
Lease of Modular Classrooms																
Total Oper. And Maint. Of Plant-Other Ex	806,651	552,403	843,781	291,378	1,041,496	724,793	(316,703)	592,230	619,787	27,557	749,374	630,730	(118,645)	791,032	893,589	102,557
Employer Retirement Contributions	1,070,810	1,101,615	1,101,615	-	1,207,260	\$1,207,260	-	\$1,364,512	\$1,364,512	-	\$1,469,739	\$1,469,739	-	\$1,394,398	\$1,394,398	-

**CITY OF GREENFIELD
GENERAL FUND TOWN-SIDE SCHOOL COSTS**

	FY17 ACTUAL	FY18 Estimate	FY18 Actual		FY19 Estimate	FY19 Actuals		FY20 Estimate	FY20 Actuals		FY21 Estimate	FY21 Actuals		FY22 Estimate	FY22 Actuals		
Insurance for Active Employees:																	
Health Insurance	2,160,531	3,771,541	2,832,276		3,176,555	3,021,115		3,695,753	3,071,556		3,301,923	2,961,341		3,013,164	3,085,077		
Life Insurance						\$33,283			\$40,984		\$41,000	\$34,776		\$37,723	\$39,279		
Workers' Compensation	144,017		135,745		96,311	\$163,441		\$94,748	\$167,438		\$205,140	\$182,265		\$191,378	\$191,378		
Unemployment Compensation	45,009	84,705	64,153		64,143	\$73,177		\$65,000	\$128,278		\$258,106	\$99,945		\$100,000	\$58,155		
FICA (Medicare)	243,949		235,930			\$249,922			\$264,384		\$269,672	\$230,203		\$269,672	\$272,722		
Total Insurance for Active Employees:	2,593,505	3,856,246	3,268,104	(588,142)	3,337,009	3,540,939	203,930	3,855,501	3,672,640	(182,861)	4,075,841	3,508,530	(567,311)	3,611,937	3,646,611	34,674	
School Retirees Health NE	560,898	902,027	241,962		1,125,129	\$258,954		\$1,103,725	\$321,597		\$345,717	\$357,943		\$432,327	\$369,616		
School Retiree Life			19,958			\$20,381			\$27,187		\$28,000	\$28,745		\$31,181	\$30,720		
School Supplemental Medicare (United American & Bestco)			591,885			\$594,601			\$599,787		\$604,332	\$637,515		\$642,296	\$627,982		
School Retirees Medicare B Reimbursement						\$170,015			\$173,758		\$174,000	\$0		\$181,644	\$194,822		
Total Retiree Insurance	\$560,898	\$902,027	\$853,805	(48,222)	\$1,125,129	\$1,043,951	(81,178)	\$1,103,725	\$1,122,329	18,604	\$1,152,049	\$1,024,203	(127,846)	\$1,287,448	\$1,223,140	(64,308)	
BANS																	
Short Term Interest-BANS	15,894		27,181		13,946	\$70,768			\$12,778		\$5,704	\$7,626		\$15,112	\$17,670		
Short Term Principal			19,000			\$45,000			\$45,000						\$965,500		
TOTAL BANS	15,894	13,946	46,181		13,946	115,768			57,778		5,704	7,626		15,112	983,170		
School Construction Principal	1,255,000		1,277,000		1,280,000	\$1,298,000			\$620,000		\$650,000	\$690,000		\$720,000	\$720,000		
School Construction Interest	898,003		841,661		916,159	\$782,310			\$738,500		\$707,500	\$735,850		\$701,350	\$701,350		
Other Principal	319,000		409,500			\$390,130			\$365,000		\$440,000	\$400,000		\$324,000	\$324,000		
Other Interest	65,094		132,550		45,368	\$97,261			\$129,014		\$154,231	\$125,881		\$111,899	\$111,899		
Debt Service	2,537,097	-	2,660,711		2,241,527	2,567,701			1,852,514		1,951,731	1,951,731		1,857,249	1,857,249		
				-\$330,308			-\$188,357			-\$138,401			-\$835,136			\$80,563	
Total Town-Side School Costs	7,584,855		8,162,354			9,406,641			8,898,349		9,616,301	8,783,088		9,157,222	10,205,843		
School General Fund Special Articles																	
Regional School Assessment - FCTS	\$1,257,537		1,300,023			1,196,219			\$1,188,243		\$1,191,236	\$1,191,236		\$1,191,236	\$1,326,809		
Regional School Tuition- Smith	30,223		22,304			\$44,934			\$37,035		\$36,649	\$18,400		\$36,649	\$0		
School Choice Sending Tuition	2,532,433		2,825,701			\$2,655,779			\$2,486,799		\$2,459,280	\$2,223,866		\$2,459,280	\$2,448,452		
Charter School Sending Tuition	1,105,573		1,191,012			\$1,161,011			\$1,293,449		\$1,465,132	\$1,494,865		\$1,465,132	\$1,440,647		
Special Education Assessment	25,031		-			\$20,634			\$4,832		\$5,026	\$7,610		\$5,026	\$814		
Total School Assessments & Technical Schools	4,950,797		5,339,040			5,078,577			5,010,357		5,157,323	4,935,977	(221,346)	5,157,323	5,216,722	59,399	
TOTAL TOWN-SIDE COSTS	12,535,652		13,501,394			14,485,217			13,908,706		14,773,624	13,719,065		14,314,545	15,422,565		
School Committee Appropriation	18,251,941		18,133,528			18,575,000			19,301,080		19,671,080	19,671,080		19,671,080	19,731,080		
						\$66,339			\$195,792								
TOTAL EDUCATION EXPENSES	30,787,593		31,634,922			33,126,556			33,405,578		34,444,704	33,390,145		33,985,625	35,153,645		
General Fund Interest Revenue	6,005		17,896			\$33,261			\$23,561		\$23,561	\$8,907		\$23,561	\$6,409		
Chapter 70	12,140,009		12,182,377			\$12,256,917			\$13,611,355		\$13,902,321	\$13,902,321		\$13,902,321	\$13,958,091		
School Construction	924,760		924,760			\$924,757			\$0		\$0	\$0		\$0	\$0		
Medicaid Reimbursements	393,784		454,769			\$350,854			\$265,703		\$250,000	\$190,041		\$250,000	\$206,844		
Charter School Reimbursement	103,647		159,729			\$124,261			\$227,654		\$296,602	\$312,679		\$296,602	\$211,021		
Mckinney Vento Reimbursement	37,296		91,512			\$61,968			\$254,165		\$60,000	\$22		\$60,000	\$0		
TOTAL SCHOOL RELATED REVENUE	13,605,501		13,831,043			13,752,018			14,382,437		14,532,484	14,413,971		14,532,484	14,382,365		
EDUCATION EXPENSES FUNDED BY TOWN	17,182,092		17,803,879			19,374,539			19,023,141		19,912,220	18,976,174		19,453,141	20,771,280		
PERCENTAGE FUNDED BY TOWN	55.8%		56.3%			58.5%			56.9%		57.8%	56.8%		57.2%	59.1%		
Net School Spending Categories						\$29,246,869			\$30,307,044		\$31,296,033	\$30,239,552		\$30,922,028	\$30,986,417		