

Superintendent's FY24 Budget Proposal to School Committee

12/5/22



PRESENTATION OUTLINE

- ✓ FY24 Budget Timeline
- ✓ Budget Development
- ✓ Budget Overview

- ✓ Enrollment
- ✓ Adjustments from FY23
- ✓ Main Revenue & Expenses



FY 24 Budget Timeline

BUDGET TIMELINE

Dec. 5	Superintendent's FY23 Budget Presentation
Dec. 13	Town Manager Budget Presentation to Select Board
Dec. 19 & Jan. 3	School Committee Budget Deliberations/ Public Hearing
Jan. 17	School Committee Budget Vote (tentative)
Jan. 19	Meeting w/School Committee, Finance Committee & Select Board (<i>2/2 follow-up</i>)
Mar. 25	Annual Town Meeting



FY24 Budget Development

FY24 Budget Process

- Line by line analysis into the budget, comparing to actual and historical
- Evaluated district-wide enrollment numbers
- Met with and discussed needs with leadership team
- Held monthly meetings with the SC Finance Subcommittee
- Shared initial FY24 numbers with Town Manager & Director of Finance (11/22/22)



Budget Overview

BUDGET OVERVIEW

	FY23	FY24
Budget / Request	\$64,038,194	\$65,905,323 <i>2.9% increase</i>
Town Allocation		\$65,639,147 <i>2.5% increase</i>
Difference of Request vs. Allocation		- \$266,174 <i>- .4%</i>



Enrollment

E L E M E N T A R Y

School	Grade-Level	22-23 Actual (10/1/21)	Sections	Avg Class Size	School	Grade-Level	23-24 Roll-Over	Sections	Avg Class Size	FTE Change
Nabnasset	PK	31	2	15.5	Nabnasset	PK	31	2	15.50	
	K	100	5	20		K	100	5	20.00	
	Gr. 1	101	5	20.2		Gr. 1	100	5	20.00	
	Gr. 2	135	7	19.29		Gr. 2	101	5	20.20	-2
Miller	PK	43	4	10.75	Miller	PK	43	4	10.75	
	K	80	4	20.00		K	80	4	20.00	
	Gr. 1	94	5	18.80		Gr. 1	80	4	20.00	-1
	Gr. 2	90	4	22.50		Gr. 2	94	5	18.80	1
Robinson	PK	30	2	15.00	Robinson	PK	30	2	15.00	
	K	104	5	20.80		K	104	5	20.80	
	Gr. 1	107	5	21.40		Gr. 1	104	5	20.80	
	Gr. 2	100	5	20.00		Gr. 2	107	5	21.40	
Abbot	Gr. 3	116	7	16.57	Abbot	Gr. 3	136	8	17.00	1
	Gr. 4	118	6	19.67		Gr. 4	116	6	19.33	
	Gr. 5	126	7	18.00		Gr. 5	118	6	19.67	-1
Day	Gr. 3	102	5	20.40	Day	Gr. 3	83	5	16.60	
	Gr. 4	103	5	20.60		Gr. 4	102	5	20.40	
	Gr. 5	119	6	19.83		Gr. 5	103	5	20.60	-1
Crisafulli	Gr. 3	101	5	20.20	Crisafulli	Gr. 3	106	5	21.20	
	Gr. 4	118	6	19.67		Gr. 4	101	5	20.20	-1
	Gr. 5	115	6	19.17		Gr. 5	118	6	19.67	
		2033					1957		Net FTE Change	-4

School	Grade-Level	22-23 Actual (10/1/21)	Sections	Avg Class Size	School	Grade-Level	23-24 Roll-Over	Sections	Avg Class Size	FTE Change
Blanchard	Gr 6	178	8	22.25	Blanchard	Gr 6	178	8	22.25	
	Gr 7	182	8	22.75		Gr 7	178	8	22.25	
	Gr 8	183	8	22.875		Gr 8	182	8	22.75	
Stony Brook	Gr 6	166	8	20.75	Stony Brook	Gr 6	177	8	22.125	
	Gr 7	232	10	23.2		Gr 7	166	8	20.75	-2
	Gr 8	214	10	21.4		Gr 8	232	10	23.2	
	MS TOTAL	1155				MS TOTAL	1113			
WA	Gr 9	353			WA	Gr 9	393			
	Gr 10	373				Gr 10	353			
	Gr 11	377				Gr 11	373			
	Gr 12	423				Gr 12	377			
	WA TOTAL	1526				WA TOTAL	1496			
									Net FTE Change:	-2



Adjustments from FY23 to FY24

FY24 ADJUSTMENTS

Service/Position	Cost	Rationale/Impact
New Requests		
Increase Substitute Pay	\$36,000	Substitute pay will increase from \$90/day to \$100/day
Increase 1 Spec. Ed. Teacher	\$54,000	A new need arose mid-year in FY23
Reductions		
Reduces 6 Teachers Due to Enrollment	\$416,910	Four elementary and two middle school teachers

FY24 Other Considerations

- Balances the athletic stipends previously offset by COVID funds
- Includes an increase in routine School Choice offsets: from \$312K to \$400K
- Includes a \$5,000 offset from Food Services revenue to support Business office salary
- Includes additional \$32,500 offset from WA parking fees to support Facility budget
- Includes additional \$15,000 offset from athletic revolving account to support Athletic coaches' stipends
- Most salaries are unpredictable due to unfinished contract negotiations
- Does not include the potential 14% increase of OOD tuition



Main Revenue & Expense Categories

Main Revenue Categories

Circuit Breaker: Represents partial reimbursement based on the previous year's allowable Spec. Ed. expenses. FY24 budgeted amount of \$2,403,771 will be used for district tuition.

Grants: Federal and State - Grant 240 is the district's largest entitlement grant and is restricted for special education needs. FY24 budgeted amount of \$820,000 is projected to be used for out of district tuitions.

Miscellaneous Revenue: Monies received for activities/services. Miscellaneous revenue projected for the use in FY24 budget include:

- School Choice - \$400,585
- Athletics/Activities/Music Fees - \$360,181
- Bus/Parking Fees - \$705,000
- PK/Early Arrival Fees - \$197,277

Main Expense Categories

- Salaries
- Operations/Facilities
- Special Education Out of District
- Transportation

Main Expense: FY24 Salaries

Overwhelmingly the largest portion of the budget: \$52,873,887 (approximately 80.23%)

Building & Ground Staff	\$2,450,841
Other (District/Building Admin, LPS, Certified OT & SLP Assistants, IT, Data Manager, Health Director, Athletic Trainer, etc.)	\$4,618,456
Secretarial Staff	\$1,347,270
Support Educational Staff (Teaching Assistants, Math/Reading Interventionists, Academic Coaches, etc.)	\$4,028,833
Teaching Staff (Teachers, Nurses, Counselors, Library Media Specialists, etc.)	\$40,428,487
GRAND TOTAL:	\$52,873,887

Our largest Collective Bargaining Agreements are in the process of negotiations.

◦ **Main Expense: FY24 Operations/Facilities** ◦

Includes but not limited to the following:

- Custodial services
- Maintenance services
- Utility costs
- Upkeep of grounds

In addition to the district's 9 schools, responsibilities include Central Office, the Treatment plants at Abbot, Stony Brook, Blanchard and Westford Academy, and the Beacon Street Maintenance facility.

Current budgeting levels still do not support Preventative Maintenance (PM). Our goal remains to craft future budgets utilizing data from the feasibility study that include increased allocations allowing for a more proactive approach.

BUDGETED TOTAL OPERATIONS/FACILITIES COSTS:

- | | |
|----------------------|-------------|
| ● FY23 Budget Amount | \$4,779,937 |
| ● FY24 Budget Amount | \$4,981,183 |

◦ **Main Expense: FY24 Spec Ed OOD Tuitions** ◦

Out of District Tuition Costs supported by:

- General Fund
- Circuit Breaker (prior year reimbursement)
- Grant 240 (IDEA)

Types of Out of District Placements include:

- Private Day Schools - projected 25 students
- Private Residential - projected 10 students
- Other Public Schools - projected 1 student
- Member Collaborative (Valley) - projected 21 students
- Non-member Collaboratives - projected 5 students

Total Out of District Tuition Costs:

- **FY23 BUDGET AMOUNT:** \$5,317,916
 - General Fund \$2,413,119
 - Circuit Breaker \$2,084,797
 - Grant 240 (IDEA) \$ 820,000
- **FY24 BUDGET AMOUNT:** \$5,636,890
 - General Fund \$2,413,119
 - Circuit Breaker \$2,403,771
 - Grant 240 (IDEA) \$ 820,000

FY24 Projected Total # of Students - 62

Main Expense: FY24 Transportation

Comprised of:

- General Education Transportation through Dee Transport
- Special Education out of district transportation through school staff on vans leased by the district
- Special Education out of district transportation through separate contracted service through Dee Transport

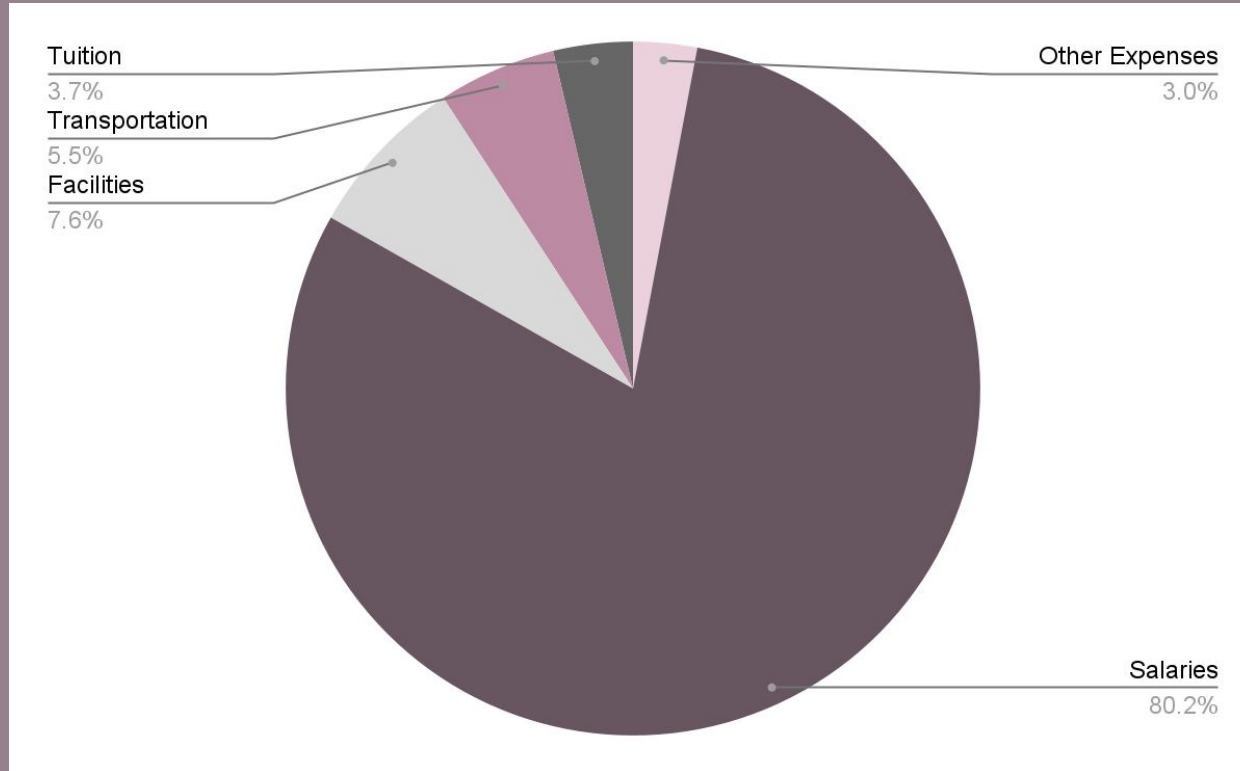
Out of District transportation costs for FY24 is budgeted at \$938,000.

Also of note is that the district's General Education Transportation contract is eligible for rebid for FY24.

BUDGETED TOTAL TRANSPORTATION COSTS:

- | | |
|------------------------|-------------|
| • FY23 Budgeted Amount | \$3,680,904 |
| • FY24 Budgeted Amount | \$3,596,770 |

FY24 Proposed Budget Summary



BUDGET OVERVIEW

	FY23	FY24
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