FY21 Superintendent's Budget Recommendation
School Committee Presentation
February 5, 2020

Prepared and Presented by:

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FY21 Budget
Recommendation Updates since Last Meeting

The following changes have been reflected in the recommendation since January 22nd:

- Incorporated figures from the FY21 Preliminary Cherry Sheet
- Incorporated figures from the FY21 Preliminary Net School Spending Report
- Reduced our request for MS Chromebooks from six (6) to four (4)
- Modified our placeholder for Paraprofessional CBA negotiations
- Added an entry to the list of Critical Priorities to reflect our plans for increasing MS Elective Offerings by two (2) with an estimated cost of $0
- Incorporated a placeholder savings of $20,000 for Net Metering Credits from the Boxford Solar Field

FY21 Budget

Superintendent's Recommendation

Level Service PLUS an Investment in Critical Priorities

What Does "Level Service" Mean?

Level Service is a continuation of the current services, programs, and operations of the District.

For FY21, Level Service translates into a spending increase in our Total Operating Expenses of $1,673,078 or 4.82% versus the FY20 Budget.

FY21 Budget

Superintendent's Recommendation

Level Service PLUS an investment in Critical Priorities

What Does investing in "Critical Priorities" Mean?

Provide the targeted funding necessary to better position the District to achieve its goals & objectives, including directed investments in people, programs, & operations.

For FY21, the Superintendent and Leadership Team is recommending that an investment be made to fund several Critical Priorities. This investment comes at an additional cost of $217,976 (+0.63%) above what is needed to maintain Level Services for the 2020 – 2021 School Year.

FY21 Budget
Critical Priority Details

In addition to the funding needed to maintain Level Services, we are recommending that an additional $217,976 be provided to fund the following items earmarked as Critical Priorities for FY21:

- Late Buses 4 days/week ($64,800)
- 4 Chromebook Carts for the MS ($28,100)
- Additional Café Cleaning 3 days/week ($29,136)
- 0.5 FTE HS PE Teacher ($26,763)
- Increase Property Insurance Coverage ($23,000)
- 0.2 FTE HS Math Department Head / Teacher ($15,927)
- Market Increase in Daily Sub Teacher Pay ($15,600)
- Develop 3 HS Courses including Materials ($9,400)
- Replace 5 Classroom SMARTBoards ($5,250)
- Increase MS Elective Offerings by 2 Courses ($0)

FY21 Budget Recommendation – Total Assessment Overview

General Fund Income	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20	Proposed FY21	Chg $	Chg %
State Aid							
Chapter 70	$5,034,459	$5,090,919	$5,127,759	$5,182,999	$5,254,659	$71,660	1.4%
Transportation Reimbursement	620,765	596,809	569,053	630,388	633,886	3,498	0.6%
Other State Aid	11,157	57,301	-	10,255	4,444	(5,811)	-56.7%
Local Receipts							
Operating Assessment	25,390,626	25,937,062	26,908,660	28,045,347	29,622,329	1,576,982	5.6%
Interest Income	12,845	36,789	20,000	64,000	60,000	(4,000)	-6.3%
Fees Collected	43,948	36,577	43,000	34,000	34,000	0	0.0%
Miscellaneous Receipts	32,905	13,311	20,000	20,000	10,000	(10,000)	-50.0%
Excess and Deficiency	78,467	0	71,591	0	206,847	206,847	#DIV/0!
Fund Transfers In	704,420	704,420	645,278	645,278	724,155	78,877	12.2%
Federal Aid							
Medicaid Reimbursement	21,975	53,562	22,000	55,000	30,000	(25,000)	-45.5%
E Rate Reimbursement	0	0	2,000	2,000	0	(2,000)	-100.0%
Total Income	**$31,951,566**	**$32,526,749**	**$33,429,341**	**$34,689,267**	**$36,580,321**	**$1,891,054**	**5.5%**

General Fund O&M Expense	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20	Proposed FY21	Chg $	Chg %
Middle School	5,988,160	6,179,928	6,497,782	6,589,794	6,819,629	229,835	3.5%
High School	11,823,576	11,721,057	12,262,612	12,239,950	12,892,053	652,103	5.3%
Other Instructional Services	620,915	627,810	738,358	727,704	810,822	83,118	11.4%
Student Services	3,255,383	3,518,273	3,572,769	3,980,830	4,515,665	534,835	13.4%
Campus Maintenance and Security	1,835,730	1,925,504	1,906,321	2,026,414	2,091,190	64,776	3.2%
Business & Support Services	7,470,665	7,605,630	8,106,225	8,790,482	9,107,792	317,310	3.6%
General Administration	328,102	367,049	345,274	334,093	343,170	9,077	2.7%
Total Expense	**$31,322,531**	**$31,945,251**	**$33,429,341**	**$34,689,267**	**$36,580,321**	**$1,891,054**	**5.5%**

Debt Service	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20	Proposed FY21	Chg $	Chg %
Debt Assessment	$1,081,727	$1,082,517	$1,082,567	$1,076,702	$295,752	($780,950)	-72.5%
State Aid	1,291,498	1,291,498	1,291,498	1,291,498	1,291,498	0	0.0%
Total Income	**$2,373,225**	**$2,374,015**	**$2,374,065**	**$2,368,200**	**$1,587,250**	**($780,950)**	**-33.0%**
Principal	$1,845,000	$1,920,000	$2,000,000	$2,085,000	$1,405,000	($680,000)	-32.6%
Interest	528,225	454,015	374,065	283,200	182,250	(100,950)	-35.6%
Total Expense	**$2,373,225**	**$2,374,015**	**$2,374,065**	**$2,368,200**	**$1,587,250**	**($780,950)**	**-33.0%**
Total General Fund Expenses	**$33,695,756**	**$34,319,266**	**$35,803,406**	**$37,057,467**	**$38,167,571**	**$1,110,104**	**3.0%**
Total Assessment	**$26,472,353**	**$27,019,579**	**$27,991,227**	**$29,122,049**	**$29,918,081**	**$796,032**	**2.7%**

FY21 Budget
Assessments By Town

BOXFORD	FY17	FY18	FY19	FY20	FY21	Chg $	Chg %
Operating Assessment	$ 9,535,095	$ 9,784,969	$ 10,206,545	$ 10,668,997	$ 11,229,575	$ 560,578	5.3%
Debt Assessment	$ 407,639	$ 408,977	$ 410,036	$ 409,017	$ 111,474	$ (297,542)	-72.7%
Total Assessment	$ 9,942,734	$ 10,193,946	$ 10,616,581	$ 11,078,014	$ 11,341,049	$ 263,036	2.4%

MIDDLETON	FY17	FY18	FY19	FY20	FY21	Chg $	Chg %
Operating Assessment	$ 9,116,409	$ 9,241,983	$ 9,415,415	$ 9,968,088	$ 10,453,665	$ 485,577	4.9%
Debt Assessment	$ 387,861	$ 384,138	$ 379,817	$ 382,380	$ 103,740	$ (278,640)	-72.9%
Total Assessment	$ 9,504,270	$ 9,626,121	$ 9,795,232	$ 10,350,468	$ 10,557,406	$ 206,938	2.0%

TOPSFIELD	FY17	FY18	FY19	FY20	FY21	Chg $	Chg %
Operating Assessment	$ 6,739,122	$ 6,910,110	$ 7,286,700	$ 7,408,262	$ 7,939,089	$ 530,827	7.2%
Debt Assessment	$ 286,226	$ 289,403	$ 292,714	$ 285,305	$ 80,537	$ (204,768)	-71.8%
Total Assessment	$ 7,025,348	$ 7,199,513	$ 7,579,414	$ 7,693,567	$ 8,019,626	$ 326,059	4.2%

DISTRICT TOTALS	FY17	FY18	FY19	FY20	FY21	Chg $	Chg %
Operating Assessment	$ 25,390,626	$ 25,937,062	$ 26,908,660	$ 28,045,347	$ 29,622,329	$ 1,576,982	5.6%
Debt Assessment	$ 1,081,726	$ 1,082,518	$ 1,082,567	$ 1,076,702	$ 295,752	$ (780,950)	-72.5%
Total Assessment	$ 26,472,352	$ 27,019,580	$ 27,991,227	$ 29,122,049	$ 29,918,081	$ 796,033	2.7%

FY21 Budget
Major Expense Category Analysis

Expense Category	FY21 Expenses		FY20 Expenses			VS PR YR	
	Tot $	% of Tot	Tot $	% of Tot		Chg $	Chg %
Salaries	$ 22,736,473	62.2%	$ 21,973,192	63.3%	✓	$763,281	3.5%
Insurance Benefits (Active and Retired)	$ 4,831,655	13.2%	$ 4,487,844	12.9%	✓	$343,811	7.7%
Out-of-District Tuition	$ 2,668,822	7.3%	$ 2,398,702	6.9%		$270,120	11.3%
Maintenance & Security (non-salary)	$ 1,487,222	4.1%	$ 1,465,446	4.2%		$21,776	1.5%
Retirement Contribution	$ 1,116,614	3.1%	$ 1,019,316	2.9%	✓	$97,298	9.5%
Transportation - Regular Ed	$ 1,057,244	2.9%	$ 963,708	2.8%	✓	$93,536	9.7%
Athletics (non-salary)	$ 421,770	1.2%	$ 398,440	1.1%	✓	$23,330	5.9%
MIS Technology (non-salary)	$ 300,030	0.8%	$ 283,897	0.8%		$16,133	5.7%
Student Services Consultants & Svc Providers	$ 237,780	0.7%	$ 128,880	0.4%		$108,900	84.5%
Property, Liability & WC Insurance	$ 192,510	0.5%	$ 149,919	0.4%	✓	$42,591	28.4%
Instructional Technology	$ 163,350	0.4%	$ 130,000	0.4%	✓	$33,350	25.7%
Transportation - Special Ed	$ 150,684	0.4%	$ 83,406	0.2%		$67,278	80.7%
Tuition Reimbursement	$ 40,000	0.1%	$ 16,600	0.0%	✓	$23,400	141.0%
All Other	$ 1,176,168	3.2%	$ 1,189,917	3.4%		($13,749)	-1.2%
Totals:	**$ 36,580,321**	**100.0%**	**$ 34,689,267**	**100.0%**		**$1,891,054**	**5.5%**

FY21 Budget
Salary Expense Analysis

Driver	FY21 v FY20 $ CHG	
All Staff Salary Increases and STEPs - Level Service	$811,659	COLA and STEP increases for all staff; placeholder for Para CBA Settlement
Teacher Degree Advancements	$73,114	22 Teacher Advancement Requests
End of Career (EOC) Salary Benefits	$100,668	D. Tenanty, G. West, J. Dillon, and K. Simi EOC Benefits
Daily Substitute Rate Increase	$15,600	Market rate increase of $10/day from $80 to $90; 1,560 Daily Sub Days/year.
Develop 3 new High School Courses - Summer 2020	$2,400	Includes CP Calculus, AP Principles of Computer Science, and Sustainability/Food Ed
Add 0.5 FTE HS PE Teacher	$26,763	Athletic participation no longer counts towards PE credit, an additional 0.5 FTE is needed to provide enough PE credit offerings.
Add 0.2 FTE Math Department Head / Teacher	$15,927	With D. Tenanty retiring, an additional 0.2 FTE is needed to cover existing level service workloads (increase from 0.8 FTE to 1.0 FTE).
Beginning Adjustment to Salary Reserve Account	($169,486)	FY20 Salary Reserve of $723,904 excessive and not needed going forward
Reduce 3.0 FTE SPED Paraprofessionals	($60,493)	Reductions based on projected special education student needs
Reduce stipends not covered by CBAs	($4,012)	Eliminate 2 stipend positions
Anticipated Staff Retirement Replacement Savings	($48,860)	Net of G. West and J. Dillon replacements
District Total Change to Salary Account:	**$763,280**	

FY21 Budget
Student Services
Major Expense Category Increases

Cost Category	FY20 Budget	FY21 Budget	CHG $	CHG %
District Special Ed. Consultants	118,640	209,540	90,900	76.6%
District Student Services Consultants	1,640	19,640	18,000	
Tuition	1,742,795	1,936,568	193,773	11.1%
Collaborative	655,907	732,254	76,347	11.6%
Transportation	83,406	150,684	67,278	80.7%

FY21 Budget
Student Services Consultants

Cost Category	FY20 Budget	FY21 Budget	CHG $	CHG %
District Special Education Consultants	118,640	209,540	90,900	76.6%
District Student Services Consultants	1,640	19,640	18,000	

	FY21 Budget	Change
Removed:		
Program Evaluation	0	(1,000)
Summer Autism Consultant	0	(9,600)
Increased:		
Vision Services	20,000	10,000
Reading Services	75,000	55,000
PT Services	3,500	3,500
Inclusive Band	3,000	3,000
Connections Program	18,000	18,000
OOD Services:		
BCBA (added for incoming 7th gr.)	30,000	30,000
TOTAL	0	108,900

FY21 Budget
Out of District Placements (OOD)

Cost Category	FY20 Budget	FY21 Budget	CHG $	CHG %
Tuition	1,742,795	1,936,568	193,773	11.1%
Collaboratives	655,907	732,254	76,347	11.6%

From FY20 Budget to FY21 Budget:

- 2 students in OOD placements graduated
- 4 students in OOD placements aged out
- 2 students in OOD placements returned to Masconomet

- 5 incoming 7th grade students placed in an OOD placement

Offset	FY20 Budget	FY21 Budget	CHG $
Circuit Breaker	903,309	1,079,242	175,933

FY21 Budget
Special Education Transportation

Cost Category	FY20 Budget	FY21 Budget	CHG $	CHG %
Transportation	83,406	150,684	67,278	80.7%

	FY20 Budget	FY21 Budget	CHG %
Transportation	505,032	572,310	13.3%

Offset	FY20 Budget	FY21 Budget	CHG $
IDEA Grant	421,626	421,626	0

FY21 Budget
Special Education Paraprofessionals

Special Education Paraprofessionals	FY20	FY21
Middle School	24.31	18.31
High School	16.08	19.08
Total FTE's	40.39	37.39
Total Cost Savings		60,493

In FY 20 Budget we needed to add 4.0 FTE paraprofessionals for 4 incoming 7th graders who required 1:1 support per mandated IEPs.

During the 2019-2020 school year 3 students no longer required a 1:1 per IEP Team determination.

FY21 Budget
Requests not included in the Recommendation

Category 1:	New Faculty Positions including Stipended Positions		
Submitted by:	**Position Decription**	**Est Base Salary**	
HS	0.4 FTE HS Performing Arts Teacher	$	23,598
MS	0.2 FTE Chinese Teacher	$	12,353
MS	MS Washington Trip Stipend	$	390
C&I	Director of Teaching and Learning	$	130,000
District	Benefits Costs for Chinese Teacher	$	15,943
District	Benefits Costs for Director of Teaching & Learning	$	21,101
	Subtotal:	**$**	**203,385**

Category 2:	New Administrative/Support Positions		
Submitted by:	**Position Description**	**Est Base Salary**	
MS	0.5 FTE Secretary at Front Desk	$	15,000
Student Services	Assistant Nurses' hourly rate	$	4,880
	Subtotal:	**$**	**19,880**

FY21 Budget

Requests not included in the Recommendation

Category 3:	New Instructional Program Costs		
Submitted by:	**Cost Description**		**Est Cost**
HS	Math Textbooks	$	20,000
HS	On-line FL Textbook Series	$	5,450
MS	Books, audiobooks, and e-books	$	2,000
MS	7th Grade English Circle Read	$	3,500
Student Services	Parchment Subscription, Set-up, & Conversion	$	12,850
	Subtotal:	**$**	**43,800**

FY21 Budget

Requests not included in the Recommendation

Category 4:	Extraordinary One-time Costs		
Submitted by:	**Cost Description**		**Est Cost**
HS	Athletic Trainer Safety Vehicle	$	6,900
HS	Foreign Language Lab Renovation	$	26,000
Student Services	Enrollment Express	$	10,000
Student Services	6 Evacuation Chairs	$	9,882
Finance & Operations	Presentation Systems	$	30,989
Finance & Operations	FIBER Upgrade	$	86,000
Finance & Operations	Plow Truck	$	50,000
Finance & Operations	Toro Workman MDX Grounds Vehicle	$	11,800
Finance & Operations	2 40' Storage Containers	$	11,000
Finance & Operations	Water filling stations	$	14,000
Finance & Operations	2nd Shift Porter	$	33,120
Finance & Operations	Security System Upgrade	$	31,400
	Subtotal:	**$**	**321,091**
	TOTAL:	**$**	**588,156**

MRSD FY21 Operating Budget Calendar

OCTOBER 25, 2019	OCTOBER 1, 2019 RESIDENT STUDENT ENROLLMENT DISTRIBUTED TO TOWNS
NOVEMBER 6, 2019	SCHOOL COMMITTEE APPROVES SCHOOL IMPROVEMENT PLANS
NOVEMBER 14, 2019	FY21 BUDGET KICK-OFF MEMO DISTRIBUTED TO MRSD BUDGET HOLDERS
DECEMBER 6, 2019	FY19 E&D SUBMITTED TO MA DOR FOR CERTIFICATION
JANUARY 15, 2020	BUDGET SUBCOMMITEE REVIEWS FY21 ATHLETICS BUDGET RECOMMENDATION (ONLY)
JANUARY 22, 2020*	FY21 BUDGET RECOMMENDATION PRESENTED TO THE FULL SCHOOL COMMITTEE
JANUARY 29 2020	BUDGET SUBCOMMITEE REVIEWS FY21 BUDGET RECOMMENDATION
FEBRUARY 5, 2020*	SCHOOL COMMITTEE CONDUCTS FY21 BUDGET DELIBERATIONS
FEBRUARY 12, 2020	BUDGET SUBCOMMITEE REVIEWS FY21 BUDGET RECOMMENDATION
FEBRUARY 14, 2020	TENTATIVE FY21 BUDGET MAILED TO TOWN OFFICIALS
FEBRUARY 26, 2020*	BUDGET SUBCOMMITTEE MAKES RECOMMENDATION(S) TO SCHOOL COMMITTEE
FEBRUARY 26, 2020*	SCHOOL COMMITTEE CONDUCTS FY21 BUDGET DELIBERATIONS
MARCH 2, 2020 (Mon)*	SCHOOL COMMITTEE CONDUCTS FY21 BUDGET DELIBERATIONS (IF NEEDED).
MARCH 4, 2020*	SCHOOL COMMITTEE HOLDS FY21 BUDGET PUBLIC HEARING #1 (SCHEDULED)
MARCH 4, 2020*	SCHOOL COMMITTEE CONDUCTS FY21 BUDGET DELIBERATIONS
MARCH 9, 2020 (Mon)*	SCHOOL COMMITTEE CONDUCTS FY21 BUDGET DELIBERATIONS (IF NEEDED)
MARCH 11, 2020*	SCHOOL COMMITTEE HOLDS FY21 BUDGET PUBLIC HEARING #2 (ADDED)
MARCH 11, 2020*	SCHOOL COMMITTEE CONDUCTS FINAL FY21 BUDGET DELIBERATIONS
MARCH 11, 2020*	SCHOOL COMMITTEE ADOPTS FINAL FY21 BUDGET
MARCH 25, 2020*	LEGISLATIVE UPDATE
MARCH & APRIL 2020 (TBD)	MEETINGS WITH TOWN OFFICIALS
APRIL 3, 2020	DISTRICT TREASURER CERTIFIES FY21 BUDGET WITH TOWNS
MAY 5 & 12, 2020	ANNUAL TOWN MEETINGS

** Regular School Committee Meeting*