



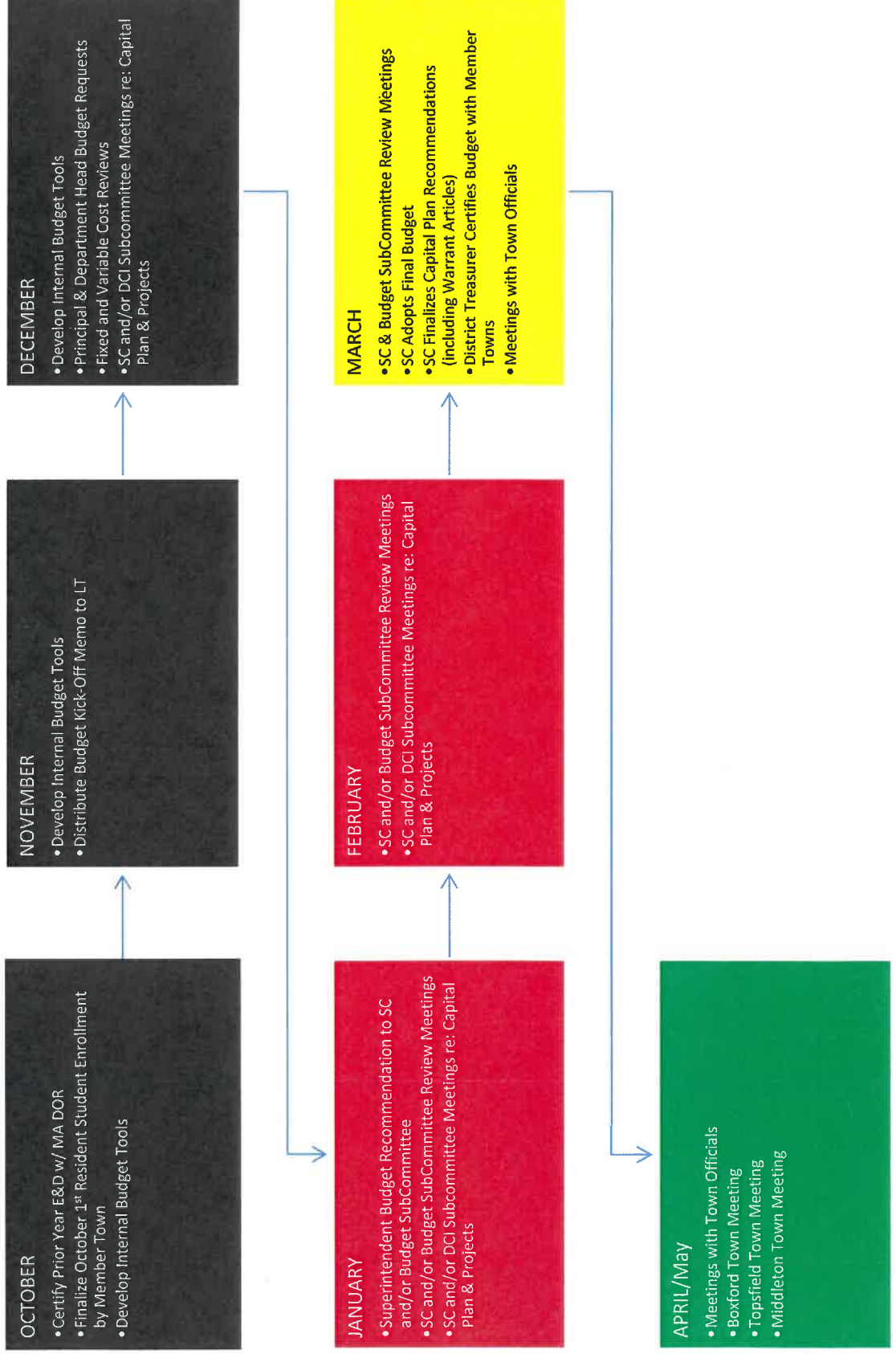
*FY21 Superintendent's Budget Recommendation
School Committee Presentation
January 22, 2020*

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MRRSD FY21 Budget Process Overview & Timeline





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 \$1,662,072 or 4.79% 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 \$232,036 (+0.67%) 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 \$232,036 be provided to fund the following items earmarked as Critical Priorities for FY21:

- Late Buses 4 days/week (\$64,800)
- 6 Chromebook Carts for the MS (\$42,150)
- 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)



FY21 Budget

Key Assumptions - Highlights

- **Salary Costs**

- Incorporates appropriate annual base salary increases as well as a placeholder for the settlement of the Paraprofessional CBA.
- Incorporates all other contractual salary obligations (e.g. STEPs and Degree Changes).
- Incorporates anticipated Staff Retirement Replacement salary savings.
- Level funds all Grants as compared to FY20.

- **Operating Costs**

- No new Services or Programs.
- Level funds all Grants as compared to FY20.
- Incorporates all Level Service Discretionary expense requests from Principals, Department Heads, and Operational Unit Directors.
- Incorporates increases for the renewal of major service contracts whose terms are expiring in FY20 (e.g. Regular Transportation and Janitorial).
- Includes all known OOD Placements (Tuitions) and related Transportation Costs
- Integrates other Special Education expense increases based on projected student needs
- Includes a placeholder increase of 5% for Healthcare Premiums

FY21 Preliminary Cherry Sheets and FY21 Preliminary Chapter 70 Aid and Net School Spending Requirements will be used to update our Recommendation once released.

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	\$5,201,349	\$18,350	0.4%
Transportation Reimbursement	620,765	596,809	569,053	630,388	672,981	42,593	6.8%
Other State Aid	11,157	57,301		10,255	1,876	(8,379)	-81.7%
Local Receipts							
Operating Assessment	25,390,626	25,937,062	26,908,660	28,045,347	29,642,157	1,596,810	5.7%
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	\$36,583,365	\$1,894,098	5.46%

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	818,826	91,122	12.5%
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	2,111,190	84,776	4.2%
Business & Support Services	7,470,665	7,605,630	8,106,225	8,790,482	9,082,832	292,350	3.3%
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	\$36,583,365	\$1,894,098	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	\$38,170,615	\$1,113,148	3.0%
Total Assessment	\$26,472,353	\$27,019,579	\$27,991,227	\$29,122,049	\$29,937,909	\$815,860	2.8%

FY21 Budget Recommendation – Assessments By Town

	FY17	FY18	FY19	FY20	FY21	Chg \$	Chg %
BOXFORD							
Operating Assessment	\$ 9,535,095	\$ 9,784,969	\$ 10,206,545	\$ 10,668,997	\$ 11,241,079	\$ 572,082	5.4%
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	\$ 11,352,553	\$ 274,540	2.5%
MIDDLETON							
Operating Assessment	\$ 9,116,409	\$ 9,241,983	\$ 9,415,415	\$ 9,968,088	\$ 10,480,514	\$ 512,426	5.1%
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	\$ 10,584,254	\$ 233,786	2.3%
TOPSFIELD							
Operating Assessment	\$ 6,739,122	\$ 6,910,110	\$ 7,286,700	\$ 7,408,262	\$ 7,920,564	\$ 512,302	6.9%
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	\$ 8,001,102	\$ 307,535	4.0%
DISTRICT TOTALS							
Operating Assessment	\$ 25,390,626	\$ 25,937,062	\$ 26,908,660	\$ 28,045,347	\$ 29,642,157	\$ 1,596,810	5.7%
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	\$ 29,937,909	\$ 815,860	2.8%



FY21 Budget Major Expense Category Analysis

Expense Category	FY21 Expenses		FY20 Expenses		VS PR YR	
	Tot \$	% of Tot	Tot \$	% of Tot	Chg \$	Chg %
Salaries	\$ 22,711,785	62.1%	\$ 21,973,192	63.3%	\$738,593	3.4%
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)	\$ 1,507,222	4.1%	\$ 1,465,446	4.2%	\$41,776	2.9%
Retirement Contribution	\$ 1,116,342	3.1%	\$ 1,019,316	2.9%	\$97,026	9.5%
Transportation - Regular Ed	\$ 1,057,244	2.9%	\$ 963,708	2.8%	\$93,536	9.7%
Athletics	\$ 987,774	2.7%	\$ 956,043	2.8%	\$31,731	3.3%
MIS Technology (non-salary)	\$ 300,030	0.8%	\$ 283,897	0.8%	\$16,133	5.7%
Student Services Consultants & Svc Providers	\$ 237,780	0.6%	\$ 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	\$ 177,400	0.5%	\$ 130,000	0.4%	\$47,400	36.5%
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	\$ 604,118	1.7%	\$ 632,314	1.8%	(\$28,196)	-4.5%
Totals:	\$ 36,583,365	100.0%	\$ 34,689,267	100.0%	\$1,894,098	5.5%



FY21 Budget Salary Expense Analysis

FY21 v FY20
\$ CHG

Driver

All Staff Salary Increases and STEPs - Level Service	\$786,972	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.
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:	\$738,593	



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 SUBCOMMITTEE REVIEWS FY21 ATHLETICS BUDGET RECOMMENDATION (ONLY)
JANUARY 22, 2020*	FY21 BUDGET RECOMMENDATION PRESENTED TO THE FULL SCHOOL COMMITTEE
JANUARY 29 2020	BUDGET SUBCOMMITTEE REVIEWS FY21 BUDGET RECOMMENDATION
FEBRUARY 5, 2020*	SCHOOL COMMITTEE CONDUCTS FY21 BUDGET DELIBERATIONS
FEBRUARY 12, 2020	BUDGET SUBCOMMITTEE 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