



*FY21 Superintendent's Budget Recommendation  
School Committee Presentation  
February 26, 2020*

Prepared and Presented by:

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# FY21 Budget

## *Superintendent's Recommendation*

# Level Service PLUS an Investment in Critical Priorities

For FY21, Level Service PLUS an Investment in Critical Priorities translates into a spending increase in our Total Operating Expenses of \$1,891,054 or 5.45% versus the FY20 Budget.

# FY21 Budget Recommendation – Total Assessment Overview

General Fund Income	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20	Proposed FY21	Chg \$	Chg %
<b>State Aid</b>							
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%
<b>Local Receipts</b>							
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%
<b>Federal Aid</b>							
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%
<b>Total Income</b>	<b>\$31,951,566</b>	<b>\$32,526,749</b>	<b>\$33,429,341</b>	<b>\$34,689,267</b>	<b>\$36,580,321</b>	<b>\$1,891,054</b>	<b>5.5%</b>
<b>General Fund O&amp;M Expense</b>							
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%
<b>Total Expense</b>	<b>\$31,322,531</b>	<b>\$31,945,251</b>	<b>\$33,429,341</b>	<b>\$34,689,267</b>	<b>\$36,580,321</b>	<b>\$1,891,054</b>	<b>5.5%</b>
<b>Debt Service</b>							
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%
<b>Total Income</b>	<b>\$2,373,225</b>	<b>\$2,374,015</b>	<b>\$2,374,065</b>	<b>\$2,368,200</b>	<b>\$1,587,250</b>	<b>(\$780,950)</b>	<b>-33.0%</b>
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%
<b>Total Expense</b>	<b>\$2,373,225</b>	<b>\$2,374,015</b>	<b>\$2,374,065</b>	<b>\$2,368,200</b>	<b>\$1,587,250</b>	<b>(\$780,950)</b>	<b>-33.0%</b>
<b>Total General Fund Expenses</b>							
	<b>\$33,695,756</b>	<b>\$34,319,266</b>	<b>\$35,803,406</b>	<b>\$37,057,467</b>	<b>\$38,167,571</b>	<b>\$1,110,104</b>	<b>3.0%</b>
<b>Total Assessment</b>							
	<b>\$26,472,353</b>	<b>\$27,019,579</b>	<b>\$27,991,227</b>	<b>\$29,122,049</b>	<b>\$29,918,081</b>	<b>\$796,032</b>	<b>2.7%</b>



# 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%
<b>Totals:</b>	<b>\$ 36,580,321</b>	<b>100.0%</b>	<b>\$ 34,689,267</b>	<b>100.0%</b>		<b>\$1,891,054</b>	<b>5.5%</b>



# FY21 Budget

## Summary: General Fund Revenues & Expense Offsets

Our Budget Recommendation substantially increases discretionary Local Receipts and Expense Offsets, including:

- Excess & Deficiency - +\$206,847
- Non-Resident Tuition - +\$78,877
- Circuit Breaker Offset - +\$175,933

The NET increase in Local Receipts and Expense Offsets (excluding Town Assessments) is significant, totaling +\$447,657 or an increase of 21.44% compared to PY.

Without these increases our change in Total Assessment would be \$1,243,689 or 4.27% versus the FY20 Budget.



# FY21 Budget General Fund Revenues

General Fund Income	<i>Actual FY17</i>	<i>Actual FY18</i>	<i>Adopted FY19</i>	<i>Adopted FY20</i>	<i>Proposed FY21</i>	<i>Chg \$</i>	<i>Chg %</i>
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# FY21 Budget

## Local Receipts: Fund Transfers IN

Revenue Transfers In	FY20 Budget	FY21 Budget	CHG \$	CHG %
Athletics & Co-Curricular	\$566,000	\$566,000	\$0	0.0%
Non-Resident Tuition - International	20,278	33,635	\$13,357	65.9%
Food Service	59,000	59,000	\$0	0.0%
Non-Resident Tuition In	0	65,520	\$65,520	#DIV/0!
Total Revenue Transfers In:	\$645,278	\$724,155	\$78,877	12.2%
Offsets In	FY20 Budget	FY21 Budget	CHG \$	CHG %
Circuit Breaker	\$903,309	\$1,079,242	\$175,933	19.5%
SPED IDEA 240	421,626	421,626	\$0	0.0%
Total Offsets In:	\$1,324,935	\$1,500,868	\$175,933	13.3%



# FY21 Budget

## Projected Student Enrollment

Masconomet Regional School District										
Projected Enrollments 2019-2030										
	Grades 7-8	Grades 9-12	Total	6	7	8	9	10	11	12
19-20	574	1140	1714	311	264	310	287	291	283	279
20-21	588	1128	1716	275	321	267	276	282	288	282
21-22	609	1074	1683	293	285	324	237	271	279	287
22-23	589	1067	1656	289	301	288	288	233	268	278
23-24	604	1037	1641	284	299	305	256	283	231	267
24-25	596	1032	1628	306	294	302	271	251	280	230
25-26	613	1062	1675	335	316	297	268	267	248	279
26-27	664	1039	1703	315	345	319	265	263	264	247
27-28	673	1067	1740	378	324	349	284	260	260	263
28-29	717	1105	1822	353	389	328	311	278	257	259
29-30	756	1129	1885	429	363	393	292	306	275	256

Source: NESDEC Projected Enrollment Report dated 1/30/2020





# FY21 Budget Staffing Topics for Discussion

- No changes in Staffing for FY21 with the following exceptions:
  - +0.5 FTE HS PE Teacher
  - +0.2 FTE Math Department Head
  - <3.0> FTE Special Education Paraprofessionals
- Middle School Teams
- Projected Class Sizes
- Student : Teacher Ratios



# 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*	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	