



# *FY21 Adopted School Committee Budget*

## *School Committee Presentation* *March 11, 2020*

Prepared and Presented by:

Jeffrey D. Sands, Assistant Superintendent of Schools  
Michael M. Harvey, Superintendent of Schools



# 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 \$1,635,097 or 4.7% versus the FY20 Budget.



# FY21 Budget Critical Priority Details

Our request includes \$218,696 to fund the following items earmarked as Critical Priorities for FY21:

- Late Buses 2 days/week (\$32,400)
- 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 (\$11,500)
- 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 Electives to include new “21<sup>st</sup> Century Skills” offering (\$0)
- Incorporate funding for SRO Cost Reimbursement to Member Towns (\$44,620)

# FY21 Budget Recommendation – Total Assessment Overview

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>
<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	29,374,089	1,328,742	4.7%
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	199,131	199,131	#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>\$36,324,364</b>	<b>\$1,635,097</b>	<b>4.7%</b>
<b>General Fund O&amp;M Expense</b>							
Middle School	5,988,160	6,179,928	6,497,782	6,589,794	6,825,593	235,799	3.6%
High School	11,823,576	11,721,057	12,262,612	12,239,950	12,881,621	641,671	5.2%
Other Instructional Services	620,915	627,810	738,358	727,704	785,822	58,118	8.0%
Student Services	3,255,383	3,518,273	3,572,769	3,980,830	4,415,665	434,835	10.9%
Campus Maintenance and Security	1,835,730	1,925,504	1,906,321	2,026,414	2,081,982	55,568	2.7%
Business & Support Services	7,470,665	7,605,630	8,106,225	8,790,482	8,950,890	160,408	1.8%
General Administration	328,102	367,049	345,274	334,093	382,790	48,697	14.6%
<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>\$36,324,364</b>	<b>\$1,635,097</b>	<b>4.7%</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>\$37,911,614</b>	<b>\$854,147</b>	<b>2.3%</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>\$29,669,841</b>	<b>\$547,792</b>	<b>1.9%</b>
<b>Operating Assessment</b>							
			<b>\$26,908,660</b>	<b>\$28,045,347</b>	<b>\$29,374,089</b>	<b>\$1,328,741</b>	<b>4.7%</b>
<b>Debt Assessment</b>							
			<b>\$1,082,567</b>	<b>\$1,076,702</b>	<b>\$295,752</b>	<b>(\$780,950)</b>	<b>-72.5%</b>



# FY21 Budget Assessments By Town

<b>BOXFORD</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>Chg \$</b>	<b>Chg %</b>
Operating Assessment	\$ 9,535,095	\$ 9,784,969	\$ 10,206,545	\$ 10,668,997	\$ 11,136,008	\$ 467,011	4.4%
Debt Assessment	\$ 407,639	\$ 408,977	\$ 410,036	\$ 409,017	\$ 111,474	\$ (297,542)	-72.7%
<b>Total Assessment</b>	<b>\$ 9,942,734</b>	<b>\$ 10,193,946</b>	<b>\$ 10,616,581</b>	<b>\$ 11,078,014</b>	<b>\$ 11,247,483</b>	<b>\$ 169,469</b>	<b>1.5%</b>
<b>MIDDLETON</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>Chg \$</b>	<b>Chg %</b>
Operating Assessment	\$ 9,116,409	\$ 9,241,983	\$ 9,415,415	\$ 9,968,088	\$ 10,366,591	\$ 398,503	4.0%
Debt Assessment	\$ 387,861	\$ 384,138	\$ 379,817	\$ 382,380	\$ 103,740	\$ (278,640)	-72.9%
<b>Total Assessment</b>	<b>\$ 9,504,270</b>	<b>\$ 9,626,121</b>	<b>\$ 9,795,232</b>	<b>\$ 10,350,468</b>	<b>\$ 10,470,331</b>	<b>\$ 119,863</b>	<b>1.2%</b>
<b>TOPSFIELD</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>Chg \$</b>	<b>Chg %</b>
Operating Assessment	\$ 6,739,122	\$ 6,910,110	\$ 7,286,700	\$ 7,408,262	\$ 7,871,490	\$ 463,228	6.3%
Debt Assessment	\$ 286,226	\$ 289,403	\$ 292,714	\$ 285,305	\$ 80,537	\$ (204,768)	-71.8%
<b>Total Assessment</b>	<b>\$ 7,025,348</b>	<b>\$ 7,199,513</b>	<b>\$ 7,579,414</b>	<b>\$ 7,693,567</b>	<b>\$ 7,952,027</b>	<b>\$ 258,460</b>	<b>3.4%</b>
<b>DISTRICT TOTALS</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>Chg \$</b>	<b>Chg %</b>
Operating Assessment	\$ 25,390,626	\$ 25,937,062	\$ 26,908,660	\$ 28,045,347	\$ 29,374,089	\$ 1,328,741	4.7%
Debt Assessment	\$ 1,081,726	\$ 1,082,518	\$ 1,082,567	\$ 1,076,702	\$ 295,752	\$ (780,950)	-72.5%
<b>Total Assessment</b>	<b>\$ 26,472,352</b>	<b>\$ 27,019,580</b>	<b>\$ 27,991,227</b>	<b>\$ 29,122,049</b>	<b>\$ 29,669,841</b>	<b>\$ 547,792</b>	<b>1.9%</b>



# FY21 Budget

## Motions for School Committee Vote

### **Motion for the FY21 Operating Expense Budget Vote:**

Motion: The Masconomet Regional School Committee approves an FY21 Total General Fund Expenditures Budget of \$37,911,614. This amount includes General Fund Operating Expenses in the amount of \$36,324,364 and General Fund Debt Service Expenses in the amount of \$1,587,250. **APPROVED BY A VOTE OF 11-0-0**

### **Motion for the FY21 Budget Assessment:**

Motion: The Masconomet Regional School Committee votes to assess the Towns of Boxford, Middleton, and Topsfield a combined total of \$29,669,841 as the amount necessary to operate and maintain the District, as well as pay debt service, for FY21. The District's Assistant Superintendent has determined the amounts apportioned to each Town, and presented them herein on the slide titled "Assessments by Town". The District's Treasurer shall certify and transmit the budget and assessments to each member within 30 days of School Committee approval. **APPROVED BY A VOTE OF 11-0-0**



# 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	