



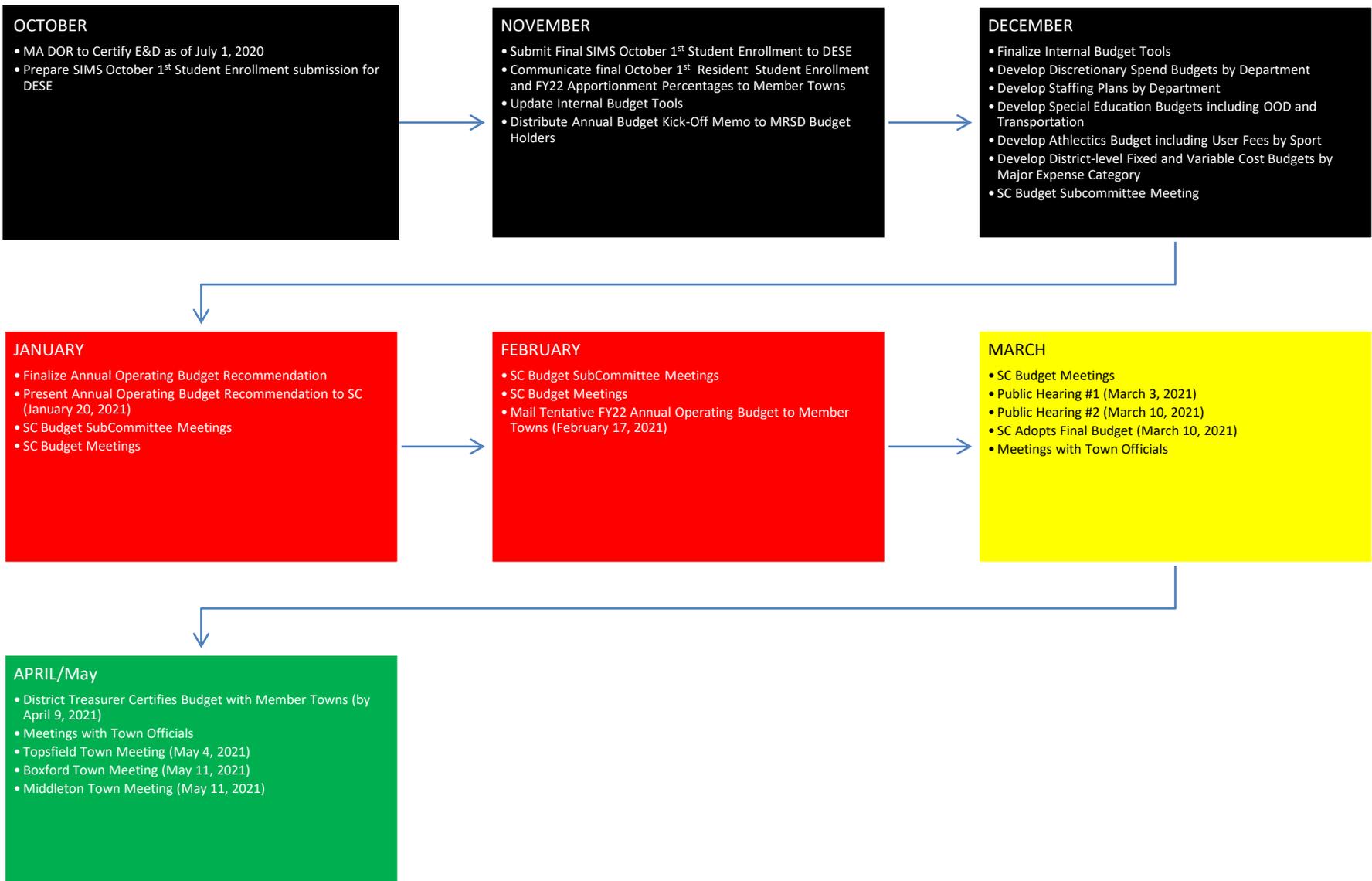
*FY22 Superintendent's Budget Recommendation  
School Committee Presentation  
January 20, 2021*

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# MRSD FY22 Budget Process Overview





# FY22 Budget

## *Superintendent's Recommendation*

Level Service with adjustments to Staffing Model

What Does “Level Service” Mean?

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

For FY22, our Recommendation reflects an increase in Total Operating Expenses of \$973,237 (or 2.7%) and an increase of \$836,416 (or 2.9%) in Total Operating Assessment versus the approved FY21 Budget.



# FY22 Budget

## *Key Assumptions - Highlights*

- **Salary Costs**

- Incorporates contractual salary increases as well as placeholder increases for successor Teacher and Paraprofessional CBAs.
- Incorporates all other contractual salary obligations (e.g. STEPs and Degree Changes).
- Incorporates anticipated Staff Retirement Replacement salary savings.
- Includes a proposal to further reduce Staffing by 7.6 FTE.
- Level funds all Grants as compared to the FY21 Budget.

- **Operating Costs**

- No new Services or Programs.
- Level funds all Grants as compared to FY21 Budget.
- Incorporates all Level Service Discretionary expense requests from Principals, Department Heads, and Operational Unit Directors.
- Incorporates contractual service contract increases (e.g. Transportation and Janitorial).
- Includes an increase in the appropriation from the Essex Regional Retirement Board
- 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 2.5% for Healthcare and Dental Premiums

NOTE: FY22 Preliminary Cherry Sheets and FY22 Preliminary Chapter 70 Aid and Net School Spending Requirements will be used to update our Recommendation once released.

# FY22 Budget – Assessment Overview

Total Expenditures	<i>Adopted FY20</i>	<i>Adopted FY21</i>	<i>Proposed FY22</i>	<i>Chg \$</i>	<i>Chg %</i>
General Operating Expenses (before Offsets)	36,065,385	37,536,315	38,644,213	1,107,898	3.0%
Less Expense Offsets	1,376,118	1,675,330	1,809,991	134,661	8.0%
General Operating Expenses (after Offsets)	34,689,267	35,860,985	36,834,222	973,237	2.7%
Debt Service Expense	2,368,200	1,587,250	1,582,000	(5,250)	-0.3%
<b>Total Expenditures</b>	<b>\$37,057,467</b>	<b>\$37,448,235</b>	<b>\$38,416,222</b>	<b>\$967,987</b>	<b>2.5%</b>
Total Funding Sources	<i>Adopted FY20</i>	<i>Adopted FY21</i>	<i>Proposed FY22</i>	<i>Chg \$</i>	<i>Chg %</i>
<b>State Aid</b>					
Chapter 70	\$5,182,999	\$5,254,659	\$5,201,349	(\$53,310)	-1.0%
Transportation Reimbursement	630,388	633,886	596,274	(37,612)	-5.9%
MSBA Debt Service Reimbursement	1,291,498	1,291,498	1,291,498	0	0.0%
Charter School Tuition Reimbursement	10,255	4,444	44,006	39,562	890.2%
<b>Local Receipts</b>					
Interest Income	64,000	60,000	48,000	(12,000)	-20.0%
Fees Collected	34,000	34,000	34,000	0	0.0%
Miscellaneous Receipts	20,000	10,000	10,000	0	0.0%
Excess and Deficiency	0	199,131	361,567	162,436	81.6%
Fund Transfers In	645,278	724,155	767,901	43,746	6.0%
<b>Federal Aid</b>					
Medicaid Reimbursement	55,000	30,000	24,000	(6,000)	-20.0%
E Rate Reimbursement	2,000	0	0	0	#DIV/0!
<b>Total Funding Sources</b>	<b>\$7,935,418</b>	<b>\$8,241,773</b>	<b>\$8,378,595</b>	<b>\$136,822</b>	<b>1.7%</b>
Net Assessment including Deb Service	<i>Adopted FY20</i>	<i>Adopted FY21</i>	<i>Proposed FY22</i>	<i>Chg \$</i>	<i>Chg %</i>
Total Expenditures	37,057,467	37,448,235	38,416,222	967,987	2.6%
Less Total Funding Sources	(7,935,418)	(8,241,773)	(8,378,595)	136,822	1.7%
<b>Total Net Assessment including Debt</b>	<b>\$29,122,049</b>	<b>\$29,206,462</b>	<b>\$30,037,627</b>	<b>\$831,165</b>	<b>2.8%</b>
<b>Operating Assessment</b>	<b>\$28,045,347</b>	<b>\$28,910,709</b>	<b>\$29,747,125</b>	<b>\$836,416</b>	<b>2.9%</b>
<b>Debt Assessment</b>	<b>\$1,076,702</b>	<b>\$295,751</b>	<b>\$290,502</b>	<b>(\$5,249)</b>	<b>-1.8%</b>



# FY22 Budget Assessment by Town

<b>BOXFORD</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>Chg \$</b>	<b>Chg %</b>
Operating Assessment	\$ 10,668,997	\$ 10,961,352	\$ 11,073,646	\$ 112,294	1.0%
Debt Assessment	\$ 409,017	\$ 111,474	\$ 105,545	\$ (5,929)	-5.3%
<b>Total Assessment</b>	<b>\$ 11,078,014</b>	<b>\$ 11,072,826</b>	<b>\$ 11,179,190</b>	<b>\$ 106,364</b>	<b>1.0%</b>
<b>MIDDLETON</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>Chg \$</b>	<b>Chg %</b>
Operating Assessment	\$ 9,968,088	\$ 10,204,052	\$ 10,508,350	\$ 304,298	3.0%
Debt Assessment	\$ 382,380	\$ 103,740	\$ 102,490	\$ (1,250)	-1.2%
<b>Total Assessment</b>	<b>\$ 10,350,468</b>	<b>\$ 10,307,792</b>	<b>\$ 10,610,840</b>	<b>\$ 303,048</b>	<b>2.9%</b>
<b>TOPSFIELD</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>Chg \$</b>	<b>Chg %</b>
Operating Assessment	\$ 7,408,262	\$ 7,745,305	\$ 8,165,129	\$ 419,824	5.4%
Debt Assessment	\$ 285,305	\$ 80,537	\$ 82,467	\$ 1,930	2.4%
<b>Total Assessment</b>	<b>\$ 7,693,567</b>	<b>\$ 7,825,842</b>	<b>\$ 8,247,596</b>	<b>\$ 421,754</b>	<b>5.4%</b>
<b>DISTRICT TOTALS</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>Chg \$</b>	<b>Chg %</b>
Operating Assessment	\$ 28,045,347	\$ 28,910,709	\$ 29,747,125	\$ 836,416	2.9%
Debt Assessment	\$ 1,076,702	\$ 295,751	\$ 290,502	\$ (5,249)	-1.8%
<b>Total Assessment</b>	<b>\$ 29,122,049</b>	<b>\$ 29,206,460</b>	<b>\$ 30,037,627</b>	<b>\$ 831,167</b>	<b>2.8%</b>

NOTE: FY22 Preliminary Cherry Sheets and FY22 Preliminary Chapter 70 Aid and Net School Spending Requirements will be used to update our Recommendation once released.



# FY22 Budget

## Major Expense Category Analysis (Before Offsets)

Expense Category	FY22 Budget		FY21 Budget		VS PR YR	
	Tot \$	% of Tot	Tot \$	% of Tot	Chg \$	Chg %
Salaries	\$ 22,413,090	58.0%	\$ 22,300,229	59.4%	\$112,862	0.5%
Insurance Benefits (Active and Retired)	\$ 4,698,532	12.2%	\$ 4,674,467	12.5%	\$24,065	0.5%
Out-of-District Tuition	\$ 3,922,191	10.1%	\$ 3,748,064	10.0%	\$174,127	4.6%
Maintenance & Security (non-salary)	\$ 1,461,458	3.8%	\$ 1,478,014	3.9%	(\$16,556)	-1.1%
Retirement Contribution	\$ 1,192,756	3.1%	\$ 1,109,012	3.0%	\$83,744	7.6%
Transportation - Regular Ed	\$ 1,111,302	2.9%	\$ 1,024,844	2.7%	\$86,458	8.4%
Transportation - Special Ed	\$ 986,160	2.6%	\$ 572,310	1.5%	\$413,850	72.3%
MIS & Instructional Technology (non-salary)	\$ 554,834	1.4%	\$ 488,430	1.3%	\$66,404	13.6%
Athletics (non-salary)	\$ 426,433	1.1%	\$ 421,770	1.1%	\$4,663	1.1%
Student Services Consultants & Svc Providers	\$ 279,340	0.7%	\$ 237,780	0.6%	\$41,560	17.5%
School Choice & Charter School Sending Tuition	\$ 184,024	0.5%	\$ 104,782	0.3%	\$79,242	75.6%
Property, Liability & WC Insurance	\$ 173,328	0.4%	\$ 169,510	0.5%	\$3,818	2.3%
Unemployment	\$ 162,000	0.4%	\$ 123,000	0.3%	\$39,000	31.7%
All Other	\$ 1,078,764	2.8%	\$ 1,084,104	2.9%	(\$5,339)	-0.5%
<b>Totals:</b>	<b>\$ 38,644,213</b>	<b>100.0%</b>	<b>\$ 37,536,315</b>	<b>100.0%</b>	<b>\$1,107,898</b>	<b>3.0%</b>



# FY22 Budget Proposed Staffing Reductions

		<b>Total*</b>
<b>Middle School:</b>		
	RIF - One 1.0 FTE Math Teacher Position	\$54,864
	RIF - One 1.0 FTE Science Teacher Position	48,581
	RIF - One 1.0 FTE Social Studies Teacher Position	101,017
	RIF - One 1.0 FTE English Teacher Position	111,313
	RIF - One 1.0 FTE Paraprofessional	22,495
	<b>SubTotal MS:</b>	<b>\$338,269</b>
<b>High School/Middle School:</b>		
	RIF - One 0.6 FTE Performing Arts Teacher Position	41,698
	<b>SubTotal HS / MS:</b>	<b>\$41,698</b>
<b>High School:</b>		
	RIF - One 1.0 FTE Art Teacher Position	\$67,286
	RIF - One 1.0 FTE Science Teacher Position	95,910
	<b>SubTotal HS:</b>	<b>\$163,196</b>
	<b>Totals:</b>	<b>\$543,163</b>

\* - Net of Unemployment Insurance Expense and the District's share of Health/Dental insurance Premiums where appropriate.



# FY22 Budget - COVID Considerations Not Included in our Budget Recommendation

EXPENSE DESCRIPTION	AMOUNT \$*
Five (5) Part-time Cafeteria Cleaning Staff	\$108,000
Two (2) Full-time Day Porter Cleaning Staff	79,200
100' x 120' Tent (5 months)	75,000
HS Graduation Tent, Chairs, Stage, etc. - June 2022	40,000
Indoor Air Quality Study Refresh	40,000
COVID Cleaning - Building (5)	17,500
COVID Cleaning - Buses (180)	27,720
COVID PPE, Cleaning Supplies, & Nursing Supplies	50,000
COVID Campus Signage Refresh	25,000
COVID Testing (Students and Staff)	Unknown
<b>TOTALS:</b>	<b>\$462,420</b>
* - Assumes no Remote Accommodations for Teachers in FY22	



# FY22 Budget

## February 3<sup>rd</sup> Meeting Agenda Topics

- Jeff – Revenue Sources and Expense Offsets
  - If FY22 Preliminary Cherry Sheets have been released
- Phil and Pete – Proposed Staff Reductions
- Patty – OOD Tuition and Transportation
- Mike – Requests not included in the Recommendation



# FY22 Budget Calendar

SEPTEMBER 29, 2020	MA DOR CERTIFIES EXCESS & DEFICIENCY AS OF JULY 1, 2020
NOVEMBER 5, 2020	OCTOBER 1, 2020 RESIDENT STUDENT ENROLLMENT DISTRIBUTED TO TOWNS
NOVEMBER 9, 2020	FY22 BUDGET KICK-OFF MEMO DISTRIBUTED TO MRSD BUDGET HOLDERS
DECEMBER 9, 2020	BUDGET SUBCOMMITTEE TO DISCUSS FY22 BUDGET
JANUARY 13, 2021 ( <i>Placeholder</i> )	BUDGET SUBCOMMITTEE TO DISCUSS FY22 BUDGET
JANUARY 20, 2021*	FY22 BUDGET RECOMMENDATION PRESENTED TO THE FULL SCHOOL COMMITTEE
JANUARY 27, 2021 ( <i>Placeholder</i> )	BUDGET SUBCOMMITTEE REVIEWS FY22 BUDGET RECOMMENDATION
FEBRUARY 3, 2021*	SCHOOL COMMITTEE CONDUCTS FY22 BUDGET DELIBERATIONS
FEBRUARY 10, 2021 ( <i>Placeholder</i> )	BUDGET SUBCOMMITTEE REVIEWS FY22 BUDGET WITH DEPARTMENT HEADS
FEBRUARY 17, 2021	TENTATIVE FY22 BUDGET MAILED TO TOWN OFFICIALS
FEBRUARY 24, 2021*	SCHOOL COMMITTEE CONDUCTS FY22 BUDGET DELIBERATIONS
MARCH 1, 2021 (Mon)*	SCHOOL COMMITTEE CONDUCTS FY22 BUDGET DELIBERATIONS (IF NEEDED)
MARCH 3, 2021*	SCHOOL COMMITTEE HOLDS FY22 BUDGET PUBLIC HEARING #1
MARCH 3, 2021*	SCHOOL COMMITTEE CONDUCTS FY22 BUDGET DELIBERATIONS
MARCH 8, 2021 (Mon)*	SCHOOL COMMITTEE CONDUCTS FY22 BUDGET DELIBERATIONS (IF NEEDED)
MARCH 10, 2021*	SCHOOL COMMITTEE HOLDS FY22 BUDGET PUBLIC HEARING #2
MARCH 10, 2021*	SCHOOL COMMITTEE CONDUCTS FINAL FY22 BUDGET DELIBERATIONS
MARCH 10, 2021*	SCHOOL COMMITTEE ADOPTS FINAL FY22 BUDGET
MARCH & APRIL 2021 (TBD)	MEETINGS WITH TOWN OFFICIALS
APRIL 9, 2021	DISTRICT TREASURER CERTIFIES FY22 BUDGET WITH TOWNS
MAY 4 & 11, 2021	ANNUAL TOWN MEETINGS

**\* Denotes Regular School Committee Meeting Dates. Calendar Approved by School Committee on June 10, 2020**