



*FY22 Superintendent's Budget Recommendation
School Committee Presentation
February 3, 2021*

Prepared and Presented by:

Michael M. Harvey, Superintendent of Schools
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Patty Bullard, Assistant Superintendent of Schools
Peter Delani, High School Principal
Phil McManus, Middle School Principal



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 \$973,857 (or 2.7%) and an increase of \$824,513 (or 2.9%) in Total Operating Assessment versus the approved FY21 Budget.

NOTE: FY22 Preliminary Cherry Sheets and FY22 Preliminary Chapter 70 & Net School Spending Requirements for Regional School Districts were released on January 27, 2021. As a result, the Recommendation has been updated using this new information.

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	38,644,833	1,108,518	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	36,834,842	973,857	2.7%
	Debt Service Expense		2,368,200	1,587,250	1,582,000	(5,250)	-0.3%
	Total Expenditures		\$37,057,467	\$37,448,235	\$38,416,842	\$968,607	2.5%
Total Funding Sources			<i>Adopted FY20</i>	<i>Adopted FY21</i>	<i>Proposed FY22</i>	<i>Chg \$</i>	<i>Chg %</i>
State Aid							
	Chapter 70		\$5,182,999	\$5,254,659	\$5,253,339	(\$1,320)	0.0%
	Transportation Reimbursement		630,388	633,886	588,428	(45,458)	-7.2%
	MSBA Debt Service Reimbursement		1,291,498	1,291,498	1,291,498	0	0.0%
	Charter School Tuition Reimbursement		10,255	4,444	12,385	7,941	178.7%
Local Receipts							
	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%
Federal Aid							
	Medicaid Reimbursement		55,000	30,000	24,000	(6,000)	-20.0%
	E Rate Reimbursement		2,000	0	0	0	#DIV/0!
	Total Funding Sources		\$7,935,418	\$8,241,773	\$8,391,118	\$149,345	1.8%
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	38,416,842	968,607	2.6%
	Less Total Funding Sources		(7,935,418)	(8,241,773)	(8,391,118)	149,345	1.8%
	Total Net Assessment including Debt		\$29,122,049	\$29,206,462	\$30,025,724	\$819,262	2.8%
Operating Assessment			\$28,045,347	\$28,910,709	\$29,735,222	\$824,513	2.9%
Debt Assessment			\$1,076,702	\$295,751	\$290,502	(\$5,249)	-1.8%



FY22 Budget Assessment by Town

BOXFORD		FY20	FY21	FY22		Chg \$	Chg %
Operating Assessment		\$ 10,668,997	\$ 10,961,352	\$ 10,807,706		\$ (153,646)	-1.4%
Debt Assessment		\$ 409,017	\$ 111,474	\$ 105,545		\$ (5,929)	-5.3%
Total Assessment		\$ 11,078,014	\$ 11,072,826	\$ 10,913,251		\$ (159,575)	-1.4%
MIDDLETON		FY20	FY21	FY22		Chg \$	Chg %
Operating Assessment		\$ 9,968,088	\$ 10,204,052	\$ 10,506,365		\$ 302,313	3.0%
Debt Assessment		\$ 382,380	\$ 103,740	\$ 102,490		\$ (1,250)	-1.2%
Total Assessment		\$ 10,350,468	\$ 10,307,792	\$ 10,608,855		\$ 301,063	2.9%
TOPSFIELD		FY20	FY21	FY22		Chg \$	Chg %
Operating Assessment		\$ 7,408,262	\$ 7,745,305	\$ 8,421,150		\$ 675,845	8.7%
Debt Assessment		\$ 285,305	\$ 80,537	\$ 82,467		\$ 1,930	2.4%
Total Assessment		\$ 7,693,567	\$ 7,825,842	\$ 8,503,618		\$ 677,776	8.7%
DISTRICT TOTALS		FY20	FY21	FY22		Chg \$	Chg %
Operating Assessment		\$ 28,045,347	\$ 28,910,709	\$ 29,735,222		\$ 824,513	2.9%
Debt Assessment		\$ 1,076,702	\$ 295,751	\$ 290,502		\$ (5,249)	-1.8%
Total Assessment		\$ 29,122,049	\$ 29,206,460	\$ 30,025,724		\$ 819,264	2.8%

NOTE: FY22 Preliminary Cherry Sheets and FY22 Preliminary Chapter 70 & Net School Spending Requirements for Regional School Districts were released on January 27, 2021. As a result, the Recommendation has been updated using this new information.



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	\$ 184,644	0.5%	\$ 104,782	0.3%	\$79,862	76.2%
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%
Totals:	\$ 38,644,833	100.0%	\$ 37,536,315	100.0%	\$1,108,518	3.0%



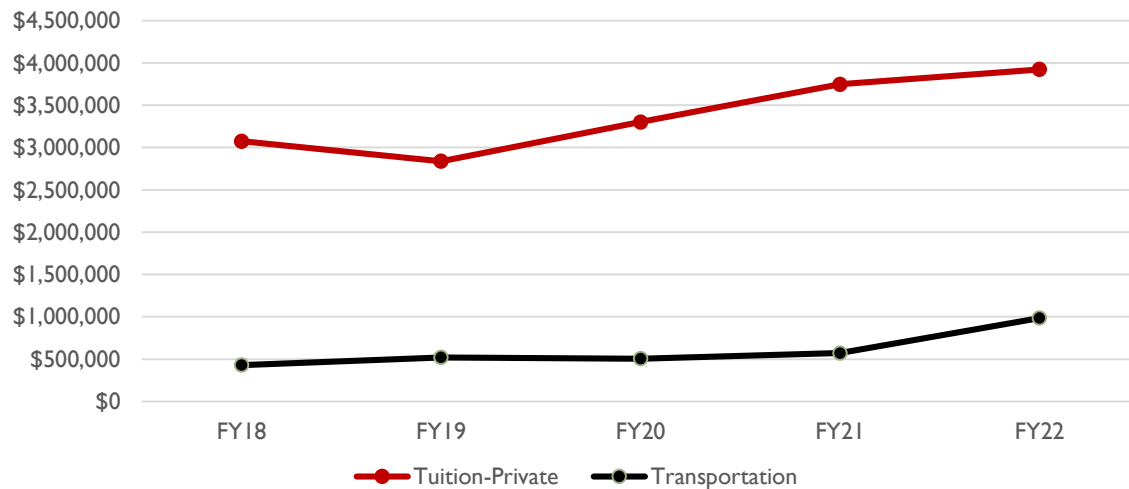
FY22 Budget

Out-of-District Tuition Special Education Transportation & Contracted Service Providers

Patty Bullard, Assistant Superintendent

Student Services

Tuition and Transportation 5-year Overview



	FY18	FY19	FY20	FY21	FY22
Tuition-Private	\$1,789,567	\$1,696,441	\$2,465,061	\$2,814,176	\$3,118,383
Tuition-Collab	\$927,982	\$686,475	\$655,907	\$732,254	\$731,505
Tuition-In State	\$355,949	\$455,569	\$181,043	\$201,634	\$72,304
Transportation	\$429,531	\$520,069	\$505,032	\$572,310	\$986,160

Student Services

Tuition and Transportation FY21 Budget to FY22 Budget

- 9 students were newly placed OOD during FY21.
- 3 students returned to Masconomet during FY21.
- 9 students aged out during FY21.
- 7 students graduated in FY21.
- 1 OOD student moved at the beginning of FY22.
- 2 students began a post-secondary OOD program in FY22.
- 10 incoming 7th grade students are OOD in FY22. The tuition and transportation costs for these students is an anticipated \$1,074,768.

Student Services

FY21-FY22 OOD Placement Changes

	# of Students		
		Increase	Decrease
New OOD Placements (Gr 8-12)	9	684,491	
Returned to Masco	3		237,771
Aged Out	9		765,062
Graduates	7		375,663
Student moved	1		48,511
New Post-Secondary Placement	2	83,640	
Incoming Grade 7 OOD	10	839,778	
Other (i.e., Placement Changes)			6,774

The FY22 budget reflects an increase of \$174,127.

Student Services

Transportation FY21 Budget to FY22 Budget

- 10 new OOD Placements requiring transportation
- Additional Vans/Runs to Masco
- Additional Vans/Runs to Soar Program
- COVID related additional costs
- Increase cost in existing runs

Student Services

CONSULTANTS	FY21	FY22
Student Services	\$19,640	\$19,640
Special Ed District	\$209,540	\$248,700
Special Ed MS	\$4,000	\$0
Special Ed HS	\$13,000	\$17,000
Psychological	\$6,000	\$6,000

100% of Increased Expenses are IEP services



FY22 Budget

Why Budget Reductions?

- In recognition of the fiscal constraints of our Member Towns
 - Even after the Proposed Staffing Reductions, our Recommendation represents an increase in our Operating Assessment of 2.9% or \$824,500.
- 11 Positions were already eliminated in FY21
 - Including: 1.0 FTE Administrator; 1.0 FTE Secretarial; 1.0 FTE IT Technician; 1.0 FTE MPFT; 6.0 FTE Paraprofessionals; 1.0 FTE Guidance (normal attrition); 1.0 FTE Classroom Teacher (normal attrition)
 - Any further cuts to non-teaching positions would have a significant impact on service & support across the District
- Increases to “fixed” cost categories are unavoidable and in many cases contractual
- Budgeted increases in Student Services & Special Education are a necessity, not an option
- “Discretionary” costs (e.g. materials, supplies, etc.) currently make-up a small percentage of our budget; further cuts would yield little and have a detrimental impact across the District
- Long term Student Enrollment projections support a reduction in Staffing



FY22 Budget

Proposed Staffing Reductions

			Total*	
Middle School:				
	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	
	SubTotal MS:		\$338,269	
High School/Middle School:				
	RIF - One 0.6 FTE Performing Arts Teacher Position		41,698	
	SubTotal HS / MS:		\$41,698	
High School:				
	RIF - One 1.0 FTE Art Teacher Position		\$67,286	
	RIF - One 1.0 FTE Science Teacher Position		95,910	
	SubTotal HS:		\$163,196	
	Totals:		\$543,163	
* - Net of Unemployment Insurance Expense and the District's share of Health/Dental insurance Premiums where appropriate.				



FY22 Budget

High School Staffing

Peter Delani, High School Principal

High School

Budget Considerations Summary for School Committee

Enrollment Summary, Class Size, Department FTE

Budget Year	Total HS Students	Ave. Class Size	Art	Bus. & Comp Sci	English	Perform. Arts	Math	Sci. Tech., & Eng.	Soc. Stud	World Lang.	Wellness	Guid.
<u>FY 14</u>	1382	23.0	5.6	4.8	13.3	1.5	12.5	15.4	13.2	11.4	4	7
<u>FY 15</u>	1313	22.3	5.6	4.8	13.3	1.5	12.5	15.4	13.2	11.4	4	7
<u>FY 16</u>	1271	22.2	5.6	5.2	13.3	1.7	12.4	15.4	13.2	11.4	4	7
<u>FY 17</u>	1187	20.8	5.6	5.2	12.2 ⁵	1.7	12.4	15.4	13.2	11.4	4	7
<u>FY 18</u>	1140	21.7	4.6 ¹	5.0	12.2	1.7	11.3 ⁹	14.3 ¹⁰	12.2 ¹²	11.0 ¹³	4	7
<u>FY 19</u>	1140	19.9	5.6 ²	4.0 ⁴	12.2	1.9 ⁶	11.0	13.2 ²	12.2	10.0	4	7
<u>FY 20</u>	1170	20.5	5.6	4.0	12.2	1.9 ⁷	11.0	13.2	12.2	10.0	4	7
<u>FY 21</u>	1108	21.0	5.6	4.0	12.2	1.9	11.0	13.2	12.2	10.0	4.8 ¹⁴	6 ¹⁵
<u>FY 22</u>	1054	TBD	4.6 ³	4.0	12.2	1.7 ⁸	11.0	12.2 ¹¹	12.2	10.0	5	6

Data compiled from District budgets & school committee presentations

¹Maternity Leave Unfilled

²Wood Shop moves from Sci, Tech, & Eng. to Art (retirement)

³Proposed Art Teacher RIF

⁴Business Teacher RIF

⁵English Teacher RIF (retirement)

⁶Theatre program added .2 HS and .4 program development.
The .4 is not shown in these numbers for clarity

⁷4 development position became a .4 MS Theatre position.

⁸Proposed Performance Arts Teacher RIF

Additional RIF from Support Staff FY19 - 1 house secretary



⁹Math Teacher RIF

¹⁰STE Teacher RIF

¹¹Proposed Science Teacher RIF

¹²Social Studies Teacher RIF

¹³World Language Teacher RIF (retirement)

¹⁴Wellness Teacher Added
Masco sports no longer count for credit

¹⁵Guidance Teacher RIF (retirement)

Total HS FTE RIF FY 17 - FY 21 = 9+

Proposed HS FTE RIF for FY 22 = 2.4

High School

Budget Considerations Summary for School Committee

Proposed Art RIF

Program Enrollment Trends

<u>Budget Year</u>	<u>Total FTE Students</u>	<u>Total FTE Sections</u>	<u>Average Class Size¹</u>
FY 16	600	28	20.8
FY 17	530	28	18.9
FY 18	455	23	20.8
FY 19	472	28	16.9
FY 20	488	28	17.4
FY 21	404	28	15.5
FY 22	384 ¹	23	16.8

¹Wood Shop and Photography classes typically have a cap of 14 and 18 respectively due to safety and equipment requirements. These sections reduce the average class size as compared to other departments.

²Predicted based on an equal proportion of the population as FY

Proposed Theatre RIF

Program Enrollment Trends

<u>Budget Year</u>	<u>Acting I</u>	<u>Acting II</u>	<u>Public Speaking</u>	<u>Musical Theatre</u>
FY 16 ³	17	--	--	--
FY 17 ³	9	--	--	--
FY 18 ³	7	--	--	--
FY 19 ⁴	5 ⁵	--	--	2 ⁵
FY 20	13	--	6	--
FY 21	8 ⁶	--	4 ⁶	19
FY 22	--	--	--	--

³Program taught as an overload

⁴FY 19 Drama Position added per School Committee initiative

⁵Acting and Musical Theatre were taught as a combo class

⁶Acting and Public Speaking were taught as a combo class



FY22 Budget

Middle School Staffing

Phil McManus, Middle School Principal

Overview

- As necessitated by FY 2022 budget constraints and projected enrollment, we are recommending a reduction in the middle school of four (4.2) FTE teaching positions and one (1.0) FTE paraprofessional position.



Current Enrollment

2020-2021 Enrollment	
Grade	Enrollment
Grade 7	315
Grade 8	267
Total	582



Elementary Enrollments

Grade Level	October 2020*
Kindergarten	243
Grade 1	266
Grade 2	253
Grade 3	251
Grade 4	267
Grade 5	271
Grade 6	267

**As of October 1*



Average Class Sizes

2020-2021	Class Size
Grade 7	21
Grade 8	17.8

With Proposed Reductions	
2021-2022 Projected	Class Size
Grade 7	22.25
Grade 8	24.2

**Does not include possible special education placements for substantially separate classes which would further reduce class averages.*



Average Class Sizes

2022-2023 Projected	Class Size
Grade 7	21
Grade 8	22.25

**Does not include possible special education placements for substantially separate classes which would further reduce class averages.*



Considerations

- Scheduling
- Team breakdown
- Teaching assignments
- Exploratory class placements
- Electives placement



Moving Forward

- The Executive Leadership Team and Leadership Team (principal and department chairs) will consult on the team breakdown by grade.
- The Leadership Team will work together to rearrange teams and teaching assignments.





FY22 Budget

February 24th Meeting Agenda Topics

- Phil and Pete – Proposed Staff Reductions
 - Continued if Needed
- Jeff – Revenue Sources and Expense Offsets
 - FY22 Preliminary Cherry Sheets made available as of 1/27/21
- 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	