



*FY22 School Committee Budget Deliberation  
School Committee Presentation  
March 1, 2021*

Prepared and Presented by:

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# FY22 Budget Summary of Proposed Changes

February 3rd - FY22 Increase to Total Operating Assessment	\$824,513
<i>Add back 4.6 FTE Teacher Positions</i>	<i>357,473</i>
<i>Less Adjustment for Quoted Health &amp; Dental Premiums</i>	<i>(10,909)</i>
<i>Less Adjustment for 1 Month "Health &amp; Dental Premium Holiday"</i>	<i>(275,269)</i>
<i>Less Adjustment for revised OOD Student Placements</i>	<i>(126,615)</i>
<i>Less Adjustment for Additional Staff Replacement Savings</i>	<i>(59,034)</i>
March 1st - FY22 REVISED Increase to Total Operating Assessment	\$710,159
<b>March 1st Reduction to FY22 Increase in Total Operating Assessment:</b>	<b>\$114,354</b>

# FY22 Budget – Assessment Overview

<b>Total Expenditures</b>		<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	38,530,480	994,165	2.6%
	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	36,720,489	859,504	2.4%
	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>\$38,302,489</b>	<b>\$854,254</b>	<b>2.2%</b>
<b>Total Funding Sources</b>		<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	\$5,253,339	(\$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%
<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>\$8,391,118</b>	<b>\$149,345</b>	<b>1.8%</b>
<b>Net Assessment including Deb Service</b>		<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	38,302,489	854,254	2.3%
	Less Total Funding Sources	(7,935,418)	(8,241,773)	(8,391,118)	149,345	1.8%
	<b>Total Net Assessment including Debt</b>	<b>\$29,122,049</b>	<b>\$29,206,462</b>	<b>\$29,911,371</b>	<b>\$704,909</b>	<b>2.4%</b>
	<b>Operating Assessment</b>	<b>\$28,045,347</b>	<b>\$28,910,709</b>	<b>\$29,620,869</b>	<b>\$710,160</b>	<b>2.5%</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	\$ 10,766,160	\$ (195,192)	-1.8%
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>\$ 10,871,704</b>	<b>\$ (201,122)</b>	<b>-1.8%</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	\$ 10,466,021	\$ 261,969	2.6%
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>\$ 10,568,511</b>	<b>\$ 260,719</b>	<b>2.5%</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	\$ 8,388,688	\$ 643,383	8.3%
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>\$ 8,471,155</b>	<b>\$ 645,313</b>	<b>8.2%</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	\$ 29,620,869	\$ 710,160	2.5%
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>\$ 29,911,371</b>	<b>\$ 704,911</b>	<b>2.4%</b>

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	\$ 22,714,327	59.0%	\$ 22,300,229	59.4%	\$414,099	1.9%
Insurance Benefits (Active and Retired)	\$ 4,459,057	11.6%	\$ 4,674,467	12.5%	(\$215,410)	-4.6%
Out-of-District Tuition	\$ 3,795,576	9.9%	\$ 3,748,064	10.0%	\$47,512	1.3%
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	\$ 112,500	0.3%	\$ 123,000	0.3%	(\$10,500)	-8.5%
All Other	\$ 1,078,764	2.8%	\$ 1,084,104	2.9%	(\$5,339)	-0.5%
<b>Totals:</b>	<b>\$ 38,530,480</b>	<b>100.0%</b>	<b>\$ 37,536,315</b>	<b>100.0%</b>	<b>\$994,165</b>	<b>2.6%</b>



# FY22 Budget REVISED – Staffing Reductions

			<b>Total*</b>
<b>Middle School:</b>			
	RIF - One 1.0 FTE Paraprofessional		\$22,495
	<b>SubTotal MS:</b>		<b>\$22,495</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>\$185,691</b>

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



# 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	BUDGET SUBCOMMITTEE TO DISCUSS FY22 BUDGET
JANUARY 20, 2021*	FY22 BUDGET RECOMMENDATION PRESENTED TO THE FULL SCHOOL COMMITTEE
JANUARY 27, 2021	BUDGET SUBCOMMITTEE REVIEWS FY22 BUDGET RECOMMENDATION
FEBRUARY 3, 2021*	SCHOOL COMMITTEE CONDUCTS FY22 BUDGET DELIBERATIONS
FEBRUARY 10, 2021	BUDGET SUBCOMMITTEE REVIEWS FY22 BUDGET WITH DEPARTMENT HEADS
FEBRUARY 12, 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
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 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
* <b>Denotes Regular School Committee Meeting Dates. Calendar Approved by School Committee on June 10,2020</b>	