



*FY24 Superintendent's Budget Recommendation  
School Committee Presentation  
February 1, 2023*

Prepared and Presented by:

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# FY24 Budget

## *Superintendent's Recommendation*

### Level Service

In its final year of funding, the ESSER III Grant will continue to be leveraged to provide additional supports from both an educational and operational perspective.

#### What Does “Level Service” Mean?

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

For FY24, our Recommendation reflects an increase in Operating Expenses of \$2,580,731 (or 6.9%) and an increase of \$1,919,634 (or 6.3%) in Operating Assessment versus the FY23 Budget.

# FY24 Budget – Assessment Overview

<b>Total Expenditures</b>		<i>Adopted FY20</i>	<i>Adopted FY21</i>	<i>Adopted FY22</i>	<i>Adopted FY23</i>	<i>Proposed FY24</i>	<b>Chg \$</b>	<b>Chg %</b>
General Operating Expenses (before Offsets)		36,065,385	37,536,315	38,530,480	39,770,354	42,861,710	3,091,356	7.8%
Less Expense Offsets		1,376,118	1,675,330	1,809,991	2,195,972	2,706,597	510,625	23.3%
General Operating Expenses (after Offsets)		34,689,267	35,860,985	36,720,489	37,574,382	40,155,113	2,580,731	6.9%
Capital Costs including Debt Service Expense		2,368,200	1,587,250	1,582,000	792,750	630,950	(161,800)	-20.4%
	<b>Total Expenditures</b>	<b>\$37,057,467</b>	<b>\$37,448,235</b>	<b>\$38,302,489</b>	<b>\$38,367,132</b>	<b>\$40,786,063</b>	<b>\$2,418,931</b>	<b>6.3%</b>
<b>Total Funding Sources</b>		<i>Adopted FY20</i>	<i>Adopted FY21</i>	<i>Adopted FY22</i>	<i>Adopted FY23</i>	<i>Proposed FY24</i>	<b>Chg \$</b>	<b>Chg %</b>
<b>State Aid</b>								
Chapter 70		\$5,182,999	\$5,254,659	\$5,253,339	\$5,304,129	\$5,403,219	\$99,090	1.9%
Transportation Reimbursement		630,388	633,886	588,428	669,987	701,863	31,876	4.8%
MSBA Debt Service Reimbursement		1,291,498	1,291,498	1,291,498	1,291,498	-	(1,291,498)	-100.0%
Charter School Tuition Reimbursement		10,255	4,444	12,385	5,978	15,714	9,736	162.9%
<b>Local Receipts</b>								
Interest Income		64,000	60,000	48,000	12,000	12,000	0	0.0%
Fees Collected		34,000	34,000	34,000	34,000	34,000	0	0.0%
Miscellaneous Receipts		20,000	10,000	10,000	10,000	10,000	0	0.0%
Excess and Deficiency		0	199,131	361,567	551,844	1,171,395	619,551	112.3%
Fund Transfers In		645,278	724,155	747,901	566,655	467,500	(99,155)	-17.5%
<b>Federal Aid</b>								
Medicaid Reimbursement		55,000	30,000	24,000	33,933	33,933	0	0.0%
E Rate Reimbursement		2,000	0	0	0	0	0	#DIV/0!
	<b>Total Funding Sources</b>	<b>\$7,935,418</b>	<b>\$8,241,773</b>	<b>\$8,371,118</b>	<b>\$8,480,024</b>	<b>\$7,849,624</b>	<b>(\$630,400)</b>	<b>-7.4%</b>
<b>Net Assessment including Deb Service</b>		<i>Adopted FY20</i>	<i>Adopted FY21</i>	<i>Adopted FY22</i>	<i>Adopted FY23</i>	<i>Proposed FY24</i>	<b>Chg \$</b>	<b>Chg %</b>
Total Expenditures		37,057,467	37,448,235	38,302,489	38,367,132	40,786,063	2,418,931	6.3%
Less Total Funding Sources		(7,935,418)	(8,241,773)	(8,371,118)	(8,480,024)	(7,849,624)	(630,400)	-7.4%
	<b>Total Net Assessment including Debt</b>	<b>\$29,122,049</b>	<b>\$29,206,462</b>	<b>\$29,931,371</b>	<b>\$29,887,107</b>	<b>\$32,936,439</b>	<b>\$3,049,332</b>	<b>10.2%</b>
<b>Operating Assessment</b>		<b>\$28,045,347</b>	<b>\$28,910,709</b>	<b>\$29,640,869</b>	<b>\$30,385,855</b>	<b>\$32,305,489</b>	<b>\$1,919,634</b>	<b>6.3%</b>
<b>Capital Assessment including Debt Service</b>		<b>\$1,076,702</b>	<b>\$295,751</b>	<b>\$290,502</b>	<b>(\$498,748)</b>	<b>\$630,950</b>	<b>\$1,129,698</b>	<b>226.5%</b>



# FY24 Budget

## Major Expense Category Analysis (before Offsets)

Expense Category	FY24 Budget		FY23 Budget		VS PR YR	
	Tot \$	% of Tot	Tot \$	% of Tot	Chg \$	Chg %
Salaries	\$ 23,847,864	55.6%	\$ 23,152,914	58.2%	\$694,951	3.0%
Out-of-District Tuition	\$ 5,527,600	12.9%	\$ 4,323,037	10.9%	\$1,204,562	27.9%
Insurance Benefits (Active and Retired)	\$ 5,156,818	12.0%	\$ 4,815,971	12.1%	\$340,847	7.1%
Maintenance & Security (non-salary)	\$ 1,807,466	4.2%	\$ 1,716,002	4.3%	\$91,464	5.3%
Transportation - Regular Ed	\$ 1,332,855	3.1%	\$ 1,155,561	2.9%	\$177,294	15.3%
Retirement Contribution	\$ 1,262,086	2.9%	\$ 1,209,050	3.0%	\$53,036	4.4%
Transportation - Special Ed	\$ 921,465	2.1%	\$ 720,455	1.8%	\$201,010	27.9%
MIS & Instructional Technology (non-salary)	\$ 610,881	1.4%	\$ 585,711	1.5%	\$25,170	4.3%
Athletics (non-salary)	\$ 458,349	1.1%	\$ 433,158	1.1%	\$25,191	5.8%
Student Services Consultants & Svc Providers	\$ 364,949	0.9%	\$ 250,840	0.6%	\$114,109	45.5%
Property, Liability & WC Insurance	\$ 246,486	0.6%	\$ 205,317	0.5%	\$41,169	20.1%
School Choice & Charter School Sending Tuition	\$ 153,076	0.4%	\$ 135,576	0.3%	\$17,500	12.9%
Unemployment	\$ 24,000	0.1%	\$ 24,000	0.1%	\$0	0.0%
All Other	\$ 1,147,816	2.7%	\$ 1,042,762	2.6%	\$105,054	10.1%
<b>Totals:</b>	<b>\$ 42,861,710</b>	<b>100.0%</b>	<b>\$ 39,770,354</b>	<b>100.0%</b>	<b>\$3,091,356</b>	<b>7.8%</b>



# FY24 Budget

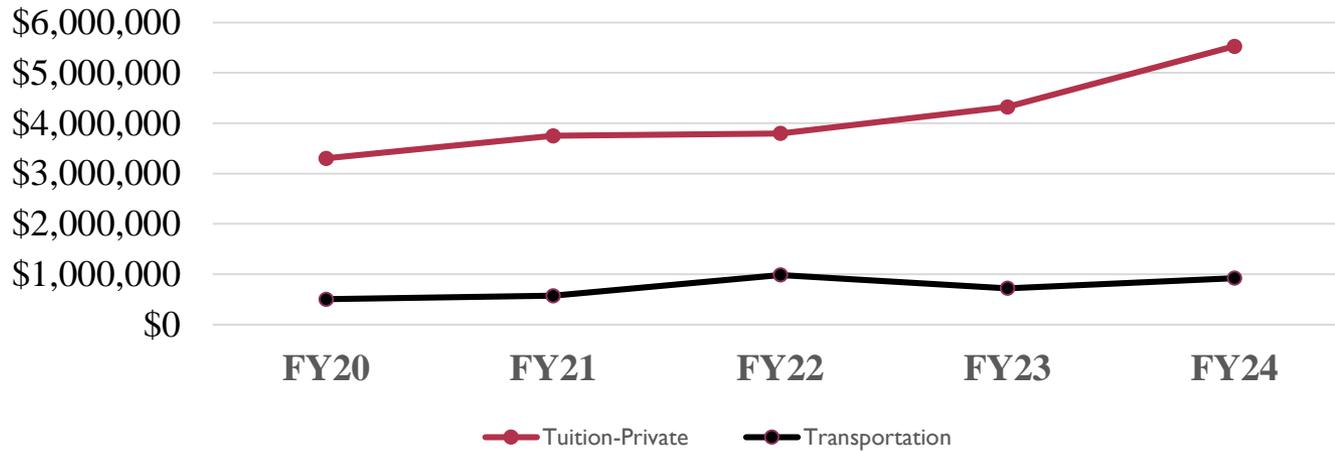
Out-of-District Tuition  
Special Education Transportation

&

Student Services Consultants and Service  
Providers

Lynne Bennett, Assistant Superintendent

# Student Services/Special Education Tuition and Transportation



<b>BUDGET</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY 23</b>	<b>FY 24</b>
Transportation	\$505,032	\$572,310	\$986,160	\$720,455	\$921,465
Tuition-Private	\$2,465,061	\$2,814,176	\$2,991,768	\$3,533,528	\$4,361,707
Tuition-Collab	\$655,907	\$732,254	\$731,505	\$716,359	\$996,414
Tuition-In State	\$181,043	\$201,634	\$72,304	\$73,151	\$169,480

# FY24 BUDGET -- RECONCILIATION OF OOD TUITIONS AND STUDENT PLACEMENTS VS FY23B FEBRUARY 1, 2023

	# of Students	Tuition Costs
Add: OSD 14% Tuition Increase Existing Placements	n/a	\$565,000
Add: New OOD Placements (Gr. 8-12)	11	\$635,000
Add: New Agreements	5	\$235,000
Add: Move-in	3	\$158,000
Add: New Incoming to Grade 7 from TTU	3	\$238,000
Less: Aged Out	(5)	(\$368,000)
Less: Withdrew	(3)	(\$133,000)
Less: Graduated	(2)	(\$90,000)
Less : All Other (Changes in Placement/Services)		(\$35,500)
Totals:	12	\$1,204,500

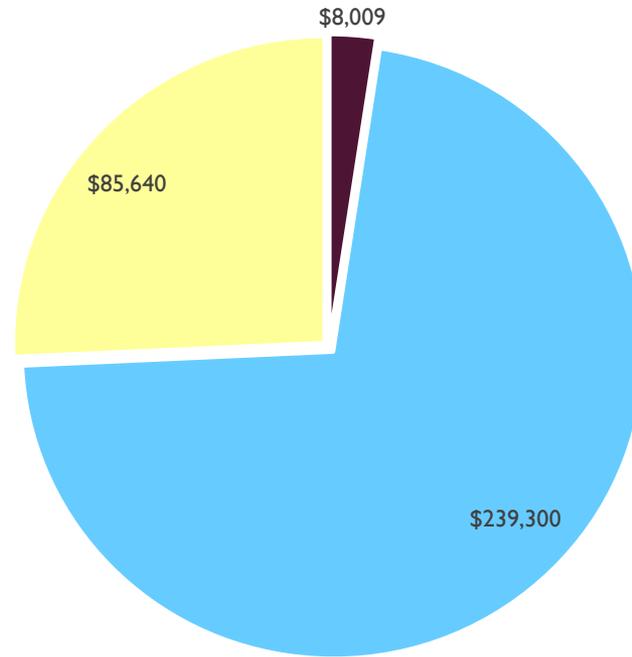
The FY24 budget reflects an increase of \$1,204,562 in tuitions and 12 placements.

# Consultation Expenses

<b>CONSULTANTS</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>SY 24</b>
Student Services	\$19,640	\$19,640	\$21,640	\$50,749
Special Ed District	\$209,540	\$248,700	\$217,200	\$303,200
Special Ed MS	\$4,000	\$0	\$0	\$0
Special Ed HS	\$13,000	\$17,000	\$17,000	\$29,000
Psychological	\$6,000	\$6,000	\$6,000	\$6,000

# Consultants

## Student Services, Special Education, Psychological



■ Administrative Services   ■ Direct IEP Services   ■ Other Student Services



# FY24 Budget

## Budget Topics for Future Meetings

- February 15<sup>th</sup> Meeting:
  - Review the following Major Expense Categories:
    - Maintenance & Security (non-salary)
    - Transportation – Regular Ed
    - Retirement Contribution
    - MIS & Instructional Technology (non-salary)
- March 1<sup>st</sup> Meeting:
  - Adjustments to Budget Recommendation
    - Final Health/Dental Premiums, Certified E&D, and Retirement Salary Savings
  - Review the following Major Expense Categories:
    - Insurance Benefits
    - Athletics (non-salary)
    - Property & Liability Insurance
    - All Other



# FY24 Budget Calendar - Revised

SEPTEMBER 30, 2022	DISTRICT SUBMITS JULY 1, 2022 E & D TO MA DOR FOR CERTIFICATION
OCTOBER 6, 2022	FY24 BUDGET KICK-OFF MEMO DISTRIBUTED TO MRSD BUDGET HOLDERS
OCTOBER 28, 2022	DISTRICT DISTRIBUTES OCTOBER 3, 2022 RESIDENT STUDENT ENROLLMENT TO TOWNS
JANUARY 18, 2023*	FY24 BUDGET RECOMMENDATION PRESENTED TO THE SCHOOL COMMITTEE
JANUARY 25, 2023	BUDGET SUBCOMMITTEE MEETING w/ DEPARTMENT HEADS (5:00 PM)
FEBRUARY 1, 2023*	SCHOOL COMMITTEE CONDUCTS FY24 BUDGET DELIBERATIONS
FEBRUARY 8, 2023	BUDGET SUBCOMMITTEE MEETING w/ TOWN BOARDS (6:30 PM)
FEBRUARY 15, 2023	DISTRICT MAILES TENTATIVE FY24 BUDGET TO TOWN OFFICIALS
FEBRUARY 15, 2023*	SCHOOL COMMITTEE CONDUCTS FY24 BUDGET DELIBERATIONS
FEBRUARY 27, 2023 (Mon)*	SCHOOL COMMITTEE CONDUCTS FY24 BUDGET DELIBERATIONS (IF NEEDED)
MARCH 1, 2023*	SCHOOL COMMITTEE HOLDS FY24 BUDGET PUBLIC HEARING
MARCH 1, 2023*	SCHOOL COMMITTEE CONDUCTS FY24 BUDGET DELIBERATIONS
MARCH 6, 2023 (Mon)*	SCHOOL COMMITTEE CONDUCTS FY24 BUDGET DELIBERATIONS (IF NEEDED)
MARCH 8, 2023*	SCHOOL COMMITTEE CONDUCTS FY24 BUDGET DELIBERATIONS (IF NEEDED)
MARCH 15, 2023*	SCHOOL COMMITTEE CONDUCTS FY24 BUDGET DELIBERATIONS
MARCH 15, 2023*	SCHOOL COMMITTEE ADOPTS FINAL FY24 BUDGET
APRIL 14, 2023	DISTRICT TREASURER CERTIFIES FY24 BUDGET WITH TOWNS
MAY 2023	ANNUAL TOWN MEETINGS
<b>* Denotes Regular School Committee Meeting Dates.</b>	