



*FY24 Superintendent's Budget Recommendation
School Committee Presentation
March 6, 2023*

Prepared and Presented by:

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FY24 Budget Tonight's Agenda

- Requests Not Included in Our Recommendation
- FY25 Forecast
- Circuit Breaker Overview

This concludes our FY24 Budget Recommendation Presentation

- School Committee Deliberations
 - Scenario Planning



FY24 Budget Requests Not Included in Our Recommendation Background

Excerpt from J. Sands 10/6/22 Budget Kick-off Memo to Ext. Leadership Team:

“In addition to the development of a “level service” budget, it is important that we continuously evaluate our programs and operations to identify ways in which we can make improvements to the District. To that end, we will leverage the annual budget process to gather, document, and price proposals for making on-going investments in the District. Proposals must be categorized and quantified as either new staff, new programs, and/or new one-time expenditures or projects. Members of the Executive Leadership Team will take the lead in coordinating this aspect of the budget process by working directly with their teams..... Proposals may be incorporated into the January budget recommendation depending on several factors including affordability and their importance/priority relative to District Strategy and School Improvement Plans. All proposals, regardless of whether they actually make it into the FY24 budget recommendation or not, will be presented and discussed with the School Committee as part of the upcoming budget review process. ”



FY24 Budget

Requests not included in the Recommendation

Category 1:		New Faculty Positions including Stipended Positions	
Submitted by:	Position Description		Est Cost
<i>Student Services</i>	Speech & Language Pathologist (0.5 FTE)	\$	40,000
<i>Student Services</i>	Benefits cost for new SLP	\$	18,144
	Subtotal:	\$	58,144
Category 2:		New Administrative/Support Positions	
Submitted by:	Position Description		Est Cost
<i>C&I</i>	Director of Curriculum, Assessment and Instruction (1.0 FTE)	\$	140,000
<i>C&I</i>	Benefits cost for new Director position	\$	18,144
<i>HS</i>	Essex-Tech After Dark Program	\$	60,000
<i>HS</i>	JV-2 Volleyball Program	\$	8,359
<i>HS</i>	JV Golf Coach Program	\$	7,447
<i>HS</i>	Assistant Football Coach Stipend	\$	5,412
<i>MS</i>	PT Admin Asst. for MS Main Office	\$	18,018
<i>Finance & Operations</i>	Outdoor HS Graduation under Tent	\$	50,000
<i>Finance & Operations</i>	Assistant Gymnastics Coach Stipend	\$	3,747
	Subtotal:	\$	311,127



FY24 Budget

Requests not included in the Recommendation

Category 3:	New Instructional Program Costs	
Submitted by:	Cost Description	Est Cost
<i>None</i>	N/A	\$ -
	Subtotal:	\$ -
Category 4:	Extraordinary One-time Costs	
Submitted by:	Cost Description	Est Cost
<i>Finance & Operations</i>	Athletic & Co-Curricular User Fee Reduction	\$ 137,500
	Subtotal:	\$ 137,500
	TOTAL:	\$ 506,771



FY24 Budget

Requests not included in the Recommendation

Expense Description	Est Cost	Est Impact on Member Assessment		
		Boxford	Middleton	Topsfield
SLP w/ Benefits	\$58,144	\$21,519	\$19,769	\$16,856
Director of Curriculum w/ Benefits	\$158,144	\$58,529	\$53,769	\$45,846
Essex-Tech After Dark Program	\$60,000	\$22,206	\$20,400	\$17,394
JV-2 Volleyball Program	\$8,359	\$3,094	\$2,842	\$2,423
JV Golf Coach Program	\$7,447	\$2,756	\$2,532	\$2,159
Assistant Football Coach Stipend	\$5,412	\$2,003	\$1,840	\$1,569
PT Admin Asst for MS Main Office	\$18,018	\$6,668	\$6,126	\$5,223
Outdoor HS Graduation under Tent	\$50,000	\$18,505	\$17,000	\$14,495
Assistant Gymnastics Coach Stipend	\$3,747	\$1,387	\$1,274	\$1,086
25% Reduction in Athletic & Activity	\$137,500	\$50,889	\$46,750	\$39,861
Totals:	\$506,771	\$187,556	\$172,302	\$146,913
Percent of Totals:	100.00%	37.01%	34.00%	28.99%

FY25 Forecast – Assessment Overview

Total Expenditures	<i>Adopted FY22</i>	<i>Adopted FY23</i>	<i>Proposed FY24</i>	<i>Forecast FY25</i>	<i>Chg \$</i>	<i>Chg %</i>
General Operating Expenses (before Offsets)	\$38,530,480	\$39,770,354	\$42,696,208	\$44,553,336	\$1,857,128	4.3%
Less Expense Offsets	1,809,991	2,195,972	2,706,597	2,604,547	(102,050)	-3.8%
General Operating Expenses (after Offsets)	36,720,489	37,574,382	39,989,611	41,948,789	1,959,178	4.9%
Capital Costs including Debt Service Expense	1,582,000	792,750	449,050	592,699	143,649	32.0%
Total Expenditures	\$38,302,489	\$38,367,132	\$40,438,661	\$42,541,488	\$2,102,827	5.2%
Total Funding Sources	<i>Adopted FY22</i>	<i>Adopted FY23</i>	<i>Adopted FY23</i>	<i>Forecast FY24</i>	<i>Chg \$</i>	<i>Chg %</i>
State Aid						
Chapter 70	\$5,253,339	\$5,304,129	\$5,403,309	\$5,450,529	\$47,220	0.9%
Transportation Reimbursement	588,428	669,987	701,305	701,305	0	0.0%
MSBA Debt Service Reimbursement	1,291,498	1,291,498	-	-	0	#DIV/0!
Charter School Tuition Reimbursement	12,385	5,978	31,456	31,456	0	0.0%
Local Receipts						
Interest Income	48,000	12,000	12,000	12,000	0	0.0%
Fees Collected	34,000	34,000	34,000	34,000	0	0.0%
Miscellaneous Receipts	10,000	10,000	10,000	10,000	0	0.0%
Excess and Deficiency	361,567	551,844	1,126,968	\$110,000	(1,016,968)	-90.2%
Fund Transfers In	747,901	566,655	467,500	\$467,500	0	0.0%
Federal Aid						
Medicaid Reimbursement	24,000	33,933	33,933	33,933	0	0.0%
Total Funding Sources	\$8,371,118	\$8,480,024	\$7,820,471	\$6,850,723	(\$969,748)	-12.4%
Net Assessment including Deb Service	<i>Adopted FY22</i>	<i>Adopted FY23</i>	<i>Proposed FY24</i>	<i>Forecast FY25</i>	<i>Chg \$</i>	<i>Chg %</i>
Total Expenditures	38,302,489	38,367,132	40,438,661	42,541,488	2,102,827	5.2%
Less Total Funding Sources	(8,371,118)	(8,480,024)	(7,820,471)	(6,850,723)	(969,748)	-12.4%
Total Net Assessment including Debt	\$29,931,371	\$29,887,107	\$32,618,190	\$35,690,765	\$5,803,657	17.8%
Operating Assessment	\$29,640,869	\$30,385,855	\$32,169,140	\$35,098,066	\$2,928,926	9.1%
Capital Assessment including Debt Service	\$290,502	(\$498,748)	\$449,050	\$592,699	\$143,649	32.0%
Total Enrollment	1,727	1,692	1,610	1,574	(36)	-2.2%
Total Professional Staff	147.95	148.20	149.20	153.20	4.00	2.7%
Total District Personnel	247.57	247.82	247.35	253.35	6.00	2.4%



FY25 Forecast

Major Expense Category Analysis (Before Offsets)

Expense Category	FY25 Forecast		FY24 Budget		VS PR YR	
	Tot \$	% of Tot	Tot \$	% of Tot	Chg \$	Chg %
Salaries	\$ 24,603,954	55.2%	\$ 23,756,405	55.6%	\$847,548	3.6%
Insurance Benefits (Active and Retired)	\$ 5,272,313	11.8%	\$ 5,047,709	11.8%	\$224,604	4.4%
Out-of-District Tuition	\$ 5,873,428	13.2%	\$ 5,527,600	12.9%	\$345,828	6.3%
Maintenance & Security (non-salary)	\$ 1,904,290	4.3%	\$ 1,807,466	4.2%	\$96,824	5.4%
Retirement Contribution	\$ 1,318,856	3.0%	\$ 1,262,086	3.0%	\$56,770	4.5%
Transportation - Regular Ed	\$ 1,399,498	3.1%	\$ 1,332,855	3.1%	\$66,643	5.0%
Transportation - Special Ed	\$ 967,538	2.2%	\$ 921,465	2.2%	\$46,073	5.0%
MIS & Instructional Technology (non-salary)	\$ 688,658	1.5%	\$ 610,881	1.4%	\$77,776	12.7%
Athletics (non-salary)	\$ 481,482	1.1%	\$ 458,349	1.1%	\$23,134	5.0%
Student Services Consultants & Svc Providers	\$ 383,196	0.9%	\$ 364,949	0.9%	\$18,247	5.0%
School Choice & Charter School Sending Tuition	\$ 188,141	0.4%	\$ 188,141	0.4%	\$0	0.0%
Property, Liability & WC Insurance	\$ 265,732	0.6%	\$ 246,486	0.6%	\$19,246	7.8%
Unemployment	\$ 24,000	0.1%	\$ 24,000	0.1%	\$0	0.0%
All Other	\$ 1,182,250	2.7%	\$ 1,147,816	2.7%	\$34,434	3.0%
Totals:	\$ 44,553,336	100.0%	\$ 42,696,208	100.0%	\$1,857,128	4.3%



FY24 Budget

Circuit Breaker Overview

- The state's special education reimbursement program, commonly known as Circuit Breaker (CB), was started in FY04 to provide additional funding to District's for high-cost SPED students.
- The threshold for CB eligibility is tied to four times the state average foundation budget (AFB) per pupil as calculated under the Chapter 70 program, with the state capping reimbursement at 75% of the cost above that threshold. FY23 AFB = \$14,263; $4x = \$57,052$). For example a \$60,000 expense would be reimbursed up to \$2,211 ($\$60,000 - \$57,052 = \$2,948 * 75\%$).
- Historically, transportation costs were not an eligible reimbursement under the program. Beginning with FY22 Reimbursements, 75% of eligible transportation costs have been reimbursed. Eligible transportation costs include the cost to transport students who have been placed in OOD programs and are on an IEP. Additional related transportation services are also claimable but only for OOD placements (e.g., the cost of an Aide or Nurse provided in connection with the transportation). Transportation costs for In District placements are not eligible for reimbursement.
- CB reimbursements are for a District's prior year expenses. Each July, District's submit detailed claim forms to DESE for services provided to students during the previous fiscal year. CB payments are received quarterly in the fiscal year following the year expense was incurred.
- CB reimbursements must be deposited into a CB reimbursement account. These funds may be expended, without further appropriation, beginning in the year of reimbursement and may only be expended for special education-related purposes only.
 - According to MA DOR, the ending balance in our CB account in any given year can be no greater than the actual reimbursement received during that fiscal year.



FY24 Budget Circuit Breaker Overview

CB Ending Balance at 6/30/2020	\$1,292,600	Historically, Reimbursements exceeded Offsets
ADD: FY21 Final CB Reimbursement from FY20 CB Claim	985,348	75% of \$1,313,797 FY20 Net Claim
LESS: FY21 Actual CB Offset	(1,292,600)	
CB Ending Balance at 6/30/2021	\$985,348	
ADD: FY22 Final CB Reimbursement from FY21 CB Claim	1,185,998	75% of \$1,581,326 FY21 Net Claim
LESS: FY22 Actual CB Offset	(1,185,998)	
CB Ending Balance at 6/30/2022	985,348	
ADD: FY23 Initial CB Reimbursement from FY22 CB Claim	1,396,689	75% of \$1,862,243 FY22 Net Claim
LESS: FY23 Budgeted CB Offset	(1,409,497)	
Estimated CB Ending Balance at 6/30/2023	972,540	
ADD: Estimated FY24 CB Reimbursement from FY23 CB Claim	1,571,689	75% of \$2,095,585 "estimated" FY23 Net Claim
LESS: FY24 Budgeted CB Offset	(1,901,997)	Increased to reduce the impact of OOD Tuition Increases
Estimated CB Ending Balance at 6/30/2024	\$642,232	



FY24 Budget

Budget Topics for Future Meetings

- March 8th Meeting:
 - School Committee Deliberations
 - Scenario Planning
- March 15th Meeting:
 - Vote to Adopt FY24 Budget



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) - POSTPONED
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)*	BUDGET SUBCOMMITTEE MEETING w/ DEPARTMENT HEADS (5:30 PM) - RESCHEDULED
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
* Denotes Regular School Committee Meeting Dates.	



FY24 Budget

The following 3 slides are for reference ONLY

FY24 Budget – Assessment Overview Updated

Total Expenditures	<i>Adopted FY20</i>	<i>Adopted FY21</i>	<i>Adopted FY22</i>	<i>Adopted F23</i>	<i>Proposed F24</i>	<i>Chg \$</i>	<i>Chg %</i>
General Operating Expenses (before Offsets)	36,065,385	37,536,315	38,530,480	39,770,354	42,696,208	2,925,854	7.4%
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	39,989,611	2,415,229	6.4%
Capital Costs including Debt Service Expense	2,368,200	1,587,250	1,582,000	792,750	449,050	(343,700)	-43.4%
Total Expenditures	\$37,057,467	\$37,448,235	\$38,302,489	\$38,367,132	\$40,438,661	\$2,071,529	5.4%
Total Funding Sources	<i>Adopted FY20</i>	<i>Adopted FY21</i>	<i>Adopted FY22</i>	<i>Adopted FY23</i>	<i>Proposed FY24</i>	<i>Chg \$</i>	<i>Chg %</i>
State Aid							
Chapter 70	\$5,182,999	\$5,254,659	\$5,253,339	\$5,304,129	\$5,403,309	\$99,180	1.9%
Transportation Reimbursement	630,388	633,886	588,428	669,987	701,305	31,318	4.7%
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	31,456	25,478	426.2%
Local Receipts							
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	1,126,968	575,124	104.2%
Fund Transfers In	645,278	724,155	747,901	566,655	467,500	(99,155)	-17.5%
Federal Aid							
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!
Total Funding Sources	\$7,935,418	\$8,241,773	\$8,371,118	\$8,480,024	\$7,820,471	(\$659,553)	-7.8%
Net Assessment including Deb Service	<i>Adopted FY20</i>	<i>Adopted FY21</i>	<i>Adopted FY22</i>	<i>Adopted FY23</i>	<i>Proposed FY24</i>	<i>Chg \$</i>	<i>Chg %</i>
Total Expenditures	37,057,467	37,448,235	38,302,489	38,367,132	40,438,661	2,071,529	5.4%
Less Total Funding Sources	(7,935,418)	(8,241,773)	(8,371,118)	(8,480,024)	(7,820,471)	(659,553)	-7.8%
Total Net Assessment including Debt	\$29,122,049	\$29,206,462	\$29,931,371	\$29,887,107	\$32,618,190	\$2,731,083	9.1%
Operating Assessment	\$28,045,347	\$28,910,709	\$29,640,869	\$30,385,855	\$32,169,140	\$1,783,285	5.9%
Capital Assessment including Debt Service	\$1,076,702	\$295,751	\$290,502	(\$498,748)	\$449,050	\$947,798	190.0%

NOTE: FY24 Preliminary Cherry Sheets and FY24 Preliminary Chapter 70 Aid and Net School Spending Requirements dated 2/23/23 have been used to compile this Updated Recommendation.

FY24 Budget

Assessment by Town - Updated

BOXFORD	FY20	FY21	FY22	FY23	FY24	Chg \$	Chg %
Operating Assessment	\$ 10,668,997	\$ 10,961,352	\$ 10,773,426	\$ 11,131,422	\$ 12,003,413	\$ 871,991	7.8%
Capital Assessment incl Debt Service	\$ 409,017	\$ 111,474	\$ 105,545	\$ (183,169)	\$ 167,451	\$ 350,619	191.4%
Total Assessment	\$ 11,078,014	\$ 11,072,826	\$ 10,878,971	\$ 10,948,253	\$ 12,170,864	\$ 1,222,610	11.2%
MIDDLETON	FY20	FY21	FY22	FY23	FY24	Chg \$	Chg %
Operating Assessment	\$ 9,968,088	\$ 10,204,052	\$ 10,473,077	\$ 10,477,590	\$ 10,975,319	\$ 497,729	4.8%
Capital Assessment incl Debt Service	\$ 382,380	\$ 103,740	\$ 102,490	\$ (171,693)	\$ 150,162	\$ 321,855	187.5%
Total Assessment	\$ 10,350,468	\$ 10,307,792	\$ 10,575,567	\$ 10,305,897	\$ 11,125,481	\$ 819,584	7.7%
TOPSFIELD	FY20	FY21	FY22	FY23	FY24	Chg \$	Chg %
Operating Assessment	\$ 7,408,262	\$ 7,745,305	\$ 8,394,366	\$ 8,776,843	\$ 9,190,408	\$ 413,565	4.7%
Capital Assessment incl Debt Service	\$ 285,305	\$ 80,537	\$ 82,467	\$ (143,887)	\$ 131,437	\$ 275,324	191.3%
Total Assessment	\$ 7,693,567	\$ 7,825,842	\$ 8,476,833	\$ 8,632,957	\$ 9,321,845	\$ 688,888	8.1%
DISTRICT TOTALS	FY20	FY21	FY22	FY23	FY24	Chg \$	Chg %
Operating Assessment	\$ 28,045,347	\$ 28,910,709	\$ 29,640,869	\$ 30,385,855	\$ 32,169,140	\$ 1,783,285	5.9%
Capital Assessment incl Debt Service	\$ 1,076,702	\$ 295,751	\$ 290,502	\$ (498,748)	\$ 449,050	\$ 947,798	190.0%
Total Assessment	\$ 29,122,049	\$ 29,206,460	\$ 29,931,371	\$ 29,887,107	\$ 32,618,190	\$ 2,731,083	9.1%

NOTE: FY24 Preliminary Cherry Sheets and FY24 Preliminary Chapter 70 Aid and Net School Spending Requirements dated 2/23/23 have been used to compile this Updated Recommendation.



FY24 Budget

Major Expense Category Analysis - Updated (after Offsets)

Expense Category	FY24 Budget		FY23 Budget		VS PR YR	
	Tot \$	% of Tot	Tot \$	% of Tot	Chg \$	Chg %
Salaries	\$ 23,621,643	59.1%	\$ 23,052,526	61.4%	\$569,118	2.5%
Insurance Benefits (Active and Retired)	\$ 5,047,709	12.6%	\$ 4,815,971	12.8%	\$231,738	4.8%
Out-of-District Tuition	\$ 3,625,603	9.1%	\$ 2,913,540	7.8%	\$712,062	24.4%
Maintenance & Security (non-salary)	\$ 1,610,562	4.0%	\$ 1,519,098	4.0%	\$91,464	6.0%
Transportation - Regular Ed	\$ 1,332,855	3.3%	\$ 1,155,561	3.1%	\$177,294	15.3%
Retirement Contribution	\$ 1,262,086	3.2%	\$ 1,209,050	3.2%	\$53,036	4.4%
MIS & Instructional Technology (non-salary)	\$ 551,431	1.4%	\$ 528,923	1.4%	\$22,508	4.3%
Transportation - Special Ed	\$ 507,981	1.3%	\$ 288,060	0.8%	\$219,921	76.3%
Athletics (non-salary)	\$ 458,349	1.1%	\$ 433,158	1.2%	\$25,191	5.8%
Student Services Consultants & Svc Providers	\$ 364,949	0.9%	\$ 250,840	0.7%	\$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	\$ 188,141	0.5%	\$ 135,576	0.4%	\$52,565	38.8%
Unemployment	\$ 24,000	0.1%	\$ 24,000	0.1%	\$0	0.0%
All Other	\$ 1,147,816	2.9%	\$ 1,042,762	2.8%	\$105,054	10.1%
Totals:	\$ 39,989,611	100.0%	\$ 37,574,382	100.0%	\$2,415,229	6.4%