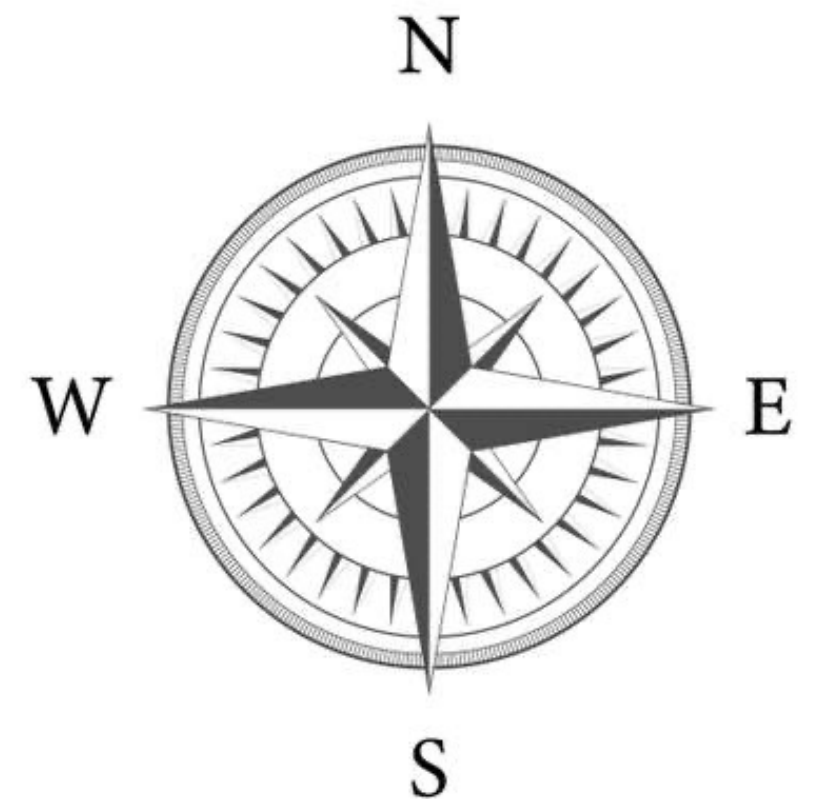




**NORTH ATTLEBOROUGH PUBLIC SCHOOLS**  
**PROPOSED FY'24 OPERATING BUDGET**  
**FINANCE COMMITTEE MEETING – MAY 9, 2023**

# Guiding Principles of our Budget Development Process

- Ensure that the School Department Budget is accurate, transparent, easy-to-understand, and realistic.
- Involve the entire administrative team in the process.
- Preservation of resources is the top priority, but growth and improvement needs to be on the table.
- Lessen reliance on ESSER funding.



# FY’24 Superintendent’s Recommended Budget

## *Overall Summary*

Final FY'23 Budget	\$ 45,000,738
FY'24 Superintendent's Recommended Budget	\$ 46,980,202
Increase (\$)	\$ 1,979,464
Increase (%)	4.40%



# FY'24 Superintendent's Recommended Budget

## *By DESE Accounting Categories (and with FTE count)*

Account Type	FY'23 FTE	FY'23 Budget	FY'24 FTE	FY'24 Budget	Difference (\$)	Difference (%)
1 - Professional Salaries	407.07	32,614,111	406.57	34,074,502	1,460,392	4.48%
2 - Administrative Salaries	26.50	1,346,423	26.00	1,361,514	15,091	1.12%
3 - Other Salaries	180.50	5,846,511	168.50	5,868,569	22,058	0.38%
4 - Contract Services		874,791		879,791	5,000	0.57%
5 - Supplies & Materials		1,646,542		1,675,149	28,607	1.74%
6 - Other Expenses		2,672,360		3,120,677	448,317	16.78%
<b>Grand Total</b>	<b>614.07</b>	<b>45,000,738</b>	<b>601.07</b>	<b>46,980,202</b>	<b>1,979,464</b>	<b>4.40%</b>

- Salaries account for 87.9% of the total budget, and 75.6% of the total increase.

# The budget increase in context

- Higher than desirable, but two factors beyond our control significantly impacted the FY'24 budget:
  1. Special Education Tuition
  2. Utilities



# How was the budget calculated?

Budget Action	Budget Impact (\$)	Cumulative Total Budget	Cumulative % Increase
Starting Point: Final FY'23 Budget		45,000,738	
Salaries: Increase in Salaries, including steps, lanes, and estimated cost-of-living increases	1,168,678	46,169,416	2.60%
Revenue Offsets: Decrease in revenue offsets for SALARY accounts (i.e. budget <i>increase</i> )	328,863	46,498,279	3.33%
Revenue Offsets: Increase in revenue offsets for EXPENSE accounts (i.e. budget <i>decrease</i> )	(221,218)	46,277,061	2.84%
Special Education: Increase in Out-of-District Tuition.	475,882	46,752,943	3.89%
Facilities: Increase in NON-SALARY accounts (Utilities)	173,902	46,926,845	4.28%
Technology: Increase in NON-SALARY accounts	10,875	46,937,720	4.30%
Contracted Services: Establish Athletic Budget for cost of ice time	15,000	46,952,720	4.34%
Miscellaneous adjustments: changes to NON-SALARY accounts (e.g. Library books, office supplies, etc.)	27,482	46,980,202	4.40%

# How was the budget calculated?

(reallocations - net \$0)

Budget Reallocations	Budget Impact (\$)
Salaries: Decrease to Custodial Substitute Budget	(40,000)
Salaries: Fund 1.0 FTE Custodian	40,000
Salaries: Decrease 0.5 FTE Kindergarten Literacy Specialist	(46,879)
Salaries: Decrease 1.0 FTE Classroom LPN at Martin School	(40,000)
Salaries: Decrease 1.0 FTE COTA at NAHS (currently vacant)	(49,272)
Salaries: Decrease 4.0 FTE Para-Professionals	(90,000)
Salaries: Remove ESSER Offset to permanently fund 3.2 Counselor/School Psychologist Positions previously funded by ESSER	226,151
Salaries: Decrease 1.0 FTE Teacher - AMVET	(65,000)
Salaries: Add 1.0 FTE Teacher - AMVET	65,000
Budget Impact (\$)	0.00

# The budget increase in context

- Together, the increases to Special Education Tuition and Utilities budgets total **\$644,784**, which accounts for 1.43% of the total budget increase of 4.40%.





# Why did the Special Education Tuition Budget Increase by Such a Large Amount?

- The **Special Education Tuition** budget increased by \$475,882 over FY'23, which is mainly attributable to a decision by the State to approve a **14% tuition increase** for private special education schools.
- Additionally, the FY'24 budget forecast includes a net increase of four additional students projected for out-of-district placements.



# Breakdown of Special Education Out-of-District Placements

Placement	# of Students	FY'23 Budget	# of Students	FY'24 Budget
Collaborative	8	622,978	12	1,023,791
Private Day	20	1,708,889	21	2,081,233
Residential	4	704,803	3	407,529
<b>Grand Total</b>	<b>32</b>	<b>3,036,670</b>	<b>36</b>	<b>3,512,552</b>

- The Special Education tuition budget is developed on a student-by-student basis. Our projected FY'24 budget reflects only students that we expect to require a private placement next year - there is no “contingency” in our budget request.

# Increases to Utilities Budget: Oil and Gas

Budget forecast  
based on current  
market conditions  
and actual usage.

GAS - AMVET	1,300	1,300	-	0.0%
GAS - COMM	1,400	1,400	-	<b>0.0%</b>
GAS - DISTRICT	12,200	12,200	-	0.0%
GAS - ELC	550	25,000	24,450	4445.5%
GAS - FALLS	1,400	1,400	-	0.0%
GAS - HIGH	10,000	10,000	-	<b>0.0%</b>
GAS - MARTIN	11,100	11,100	-	0.0%
GAS - MIDDLE	66,000	66,000	-	0.0%
GAS - ROOSEVELT	1,300	1,300	-	0.0%
<b>Total Gas</b>	<b>105,250</b>	<b>129,700</b>	<b>24,450</b>	<b>23.2%</b>
OIL - AMVET	67,000	73,404	6,404	9.6%
OIL - COMM	40,700	85,248	44,548	109.5%
OIL - DISTRICT	-	-	-	
OIL - ELC	18,800	-	<b>(18,800)</b>	<b>-100.0%</b>
OIL - FALLS	29,200	50,036	20,836	71.4%
OIL - MARTIN	45,300	106,108	<b>60,808</b>	<b>134.2%</b>
OIL - MIDDLE	-	-		
OIL - ROOSEVELT	21,400	52,056	30,656	143.3%
<b>Total Oil</b>	<b>222,400</b>	<b>366,852</b>	<b>144,452</b>	<b>65.0%</b>

# Revenue Offsets: FY23 vs. FY'24

Budget Offset	FY'23	FY'24	Incremental Change (\$)	Offset to Account Type	Notes
ESSER II (FY'23) and ESSER III (FY'23/FY'24)	1,035,489	681,293	(354,196)	Salary	Intervention para-professionals eliminated; Intervention Specialist teachers remain; additional \$226,559 of ESSER III funds removed as a budget offset.
SPED Circuit Breaker Reimbursement	950,000	1,171,218	221,218	Expense	Special Education Out-of-District Tuition
SPED IDEA Grant 240	1,106,531	1,106,531	-	Expense	Special Education Out-of-District Tuition
SPED Early Childhood Grant 262	24,625	24,625	-	Salary	SPED Teacher at ELC
Early Learning Center Tuition	72,000	72,000	-	Salary	4.0 FTE Paras at ELC
Title I Grant	551,004	576,337	25,333	Salary	5.0 FTE Teachers, 2.5 FTE Paras, 0.5 FTE Adjustment Counselor at Community School; 0.5 FTE Curriculum Coordinator
Title IIA Grant	109,616	109,616	-	Salary	0.5 FTE Elementary Curriculum Coordinator; 1.0 FTE teacher at Community School
<b>TOTAL</b>	<b>3,849,265</b>	<b>3,741,620</b>	<b>(107,645)</b>		

## Changes to Revenue Offsets: Circuit Breaker

- To mitigate the impact of the Special Education Tuition increase, we recommend using additional Circuit Breaker funding as a budget offset .
- Increase of \$221,218 over FY'23.
- Risk: Sustainability?



## Changes to Revenue Offsets: ESSER

- The Elementary and Secondary School Emergency Relief Fund, or ESSER, was established to address the impact that COVID-19 has had, and continues to have, on schools across the country.
  - ESSER I: \$412,749
  - ESSER II: \$1,652,278
  - ESSER III: \$3,833,117 (must be spent by Sep 2024)
- A primary goal in the FY'24 Budget development process was to lessen our reliance on ESSER.

# Changes to Revenue Offsets: ESSER

- In the past two fiscal years, we have used the majority of the ESSER funding for much-needed positions, including:
  - Intervention Specialist Teachers (8.0 FTE)
  - Intervention Para-Professionals (7.0 FTE)
  - Counselors (3.2 FTE)
- Unfortunately, we will not receive additional ESSER funding, and thus we are preparing for the “fiscal cliff” that occurs when non-recurring revenue is used to fund anything other than one-time expenses.



# Addressing the ESSER Fiscal Cliff in the FY'24 Budget

- Eliminated 7.0 FTE Intervention Para-Professionals who were hired to provide temporary, post-pandemic support.
- 8.0 FTE Intervention Specialist Teachers are still funded for FY'24.
- 3.2 FTE Counselors were identified as top priority, and a “must-keep”.
  - 1.0 FTE Adjustment Counselor at Amvet/Roosevelt
  - 1.0 FTE Adjustment Counselor at Martin
  - 1.0 FTE Counselor at NAMS
  - 0.2 FTE School Psychologist – District
- In the absence of additional revenue and/or an unrealistic budget increase, the only way to “pay for” the 3.2 FTE was to reallocate funds.

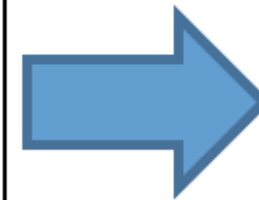
# Reallocations

**Goal: Lessening our Reliance on ESSER Funding & Funding 3.2 FTE Counselor Positions**

## **Eliminate the following positions**

0.5 FTE Kindergarten Literacy Specialist  
1.0 FTE Classroom LPN at Martin School  
1.0 COTA at NAHS (currently vacant)  
4.0 FTE Para-Professionals district-wide

**TOTAL: -\$226,559**



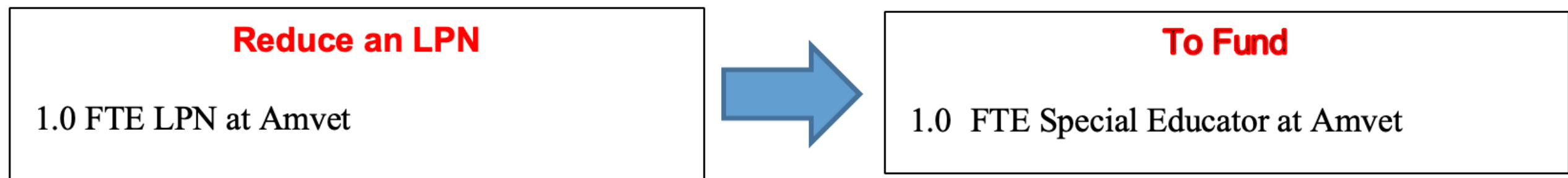
## **To Fund**

1.0 FTE Adjustment Counselor –  
Amvet/Roosevelt  
1.0 FTE Adjustment Counselor – Martin  
1.0 FTE Counselor – NAMS  
0.2 FTE School Psychologist – District

**TOTAL: +\$226,559**

# Reallocations

## Reallocation Goal: Addressing critical needs in Special Education

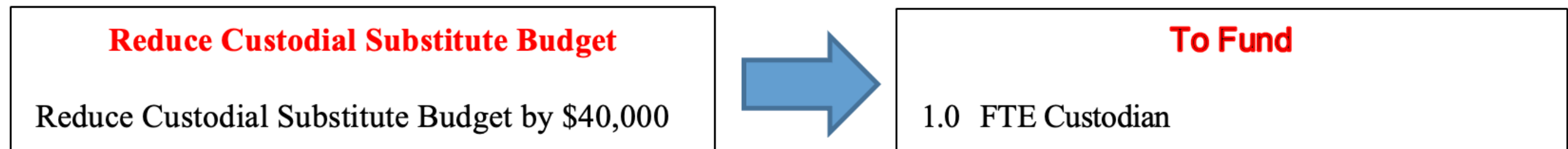


- In order to effectively serve the increasing population of students requiring intervention and specialized services by way of Individualized Education Programs, Amvet requires additional Special Education teacher-level services.



# Reallocations

**Reallocation Goal: Addressing critical needs in Custodial services**



- Reducing the substitute budget to fund a full-time Custodian will provide the District with more reliable staffing.

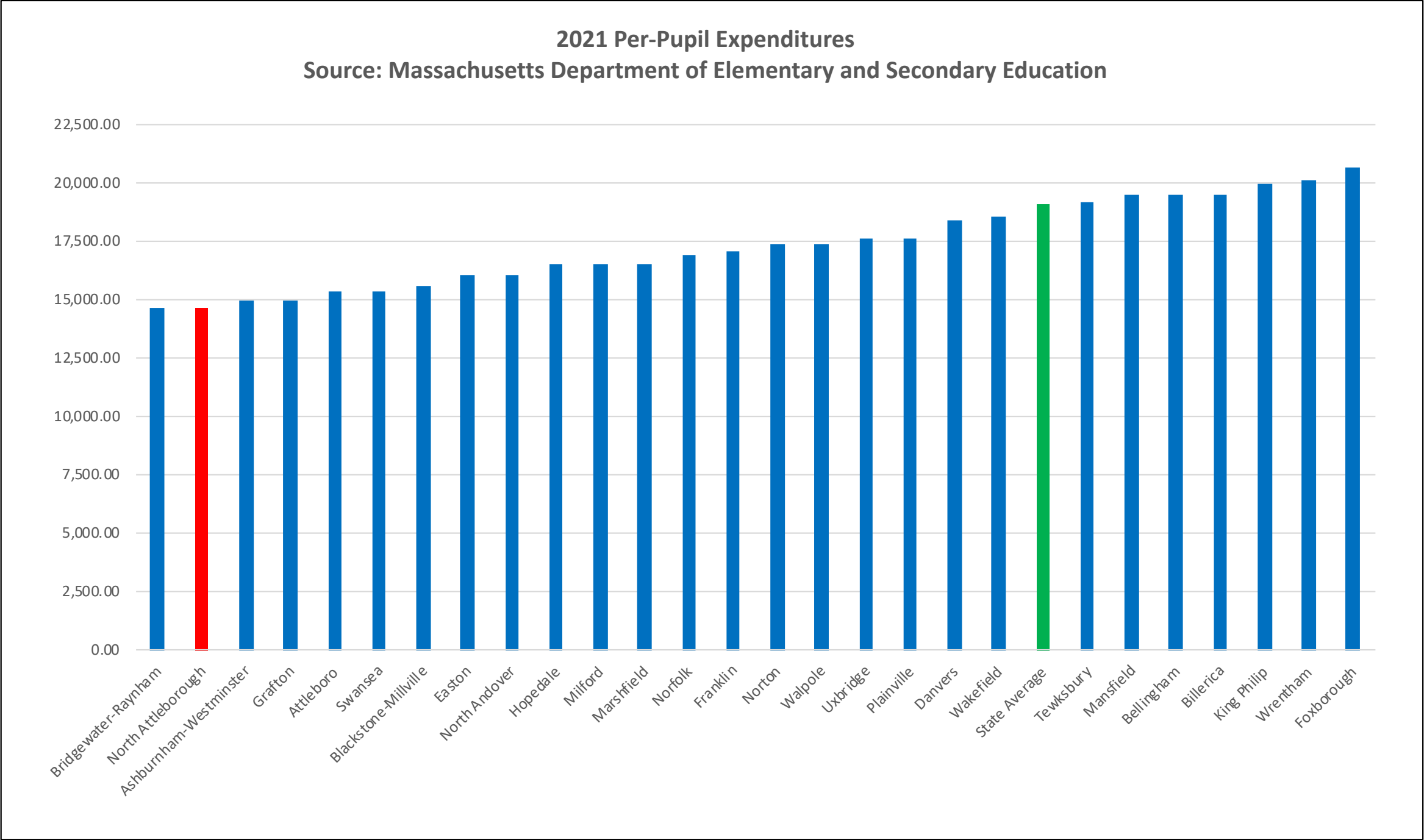
# Per-Pupil Expenditures

Comparable Districts: DESE Designated or BICO Collaborative Members

School District	2021 Per-Pupil Expenditure
Bridgewater-Raynham	14,606
North Attleborough	14,665
Ashburnham-Westminster	14,920
Grafton	14,927
Attleboro	15,329
Swansea	15,362
Blackstone-Millville	15,554
Easton	16,048
North Andover	16,052
Hopedale	16,471
Milford	16,497
Marshfield	16,527
Norfolk	16,912
Franklin	17,063

School District	2021 Per-Pupil Expenditure
Norton	17,350
Walpole	17,396
Uxbridge	17,581
Plainville	17,598
Danvers	18,349
Wakefield	18,492
State Average	19,113
Tewksbury	19,139
Mansfield	19,431
Bellingham	19,438
Billerica	19,449
King Philip	19,918
Wrentham	20,107
Foxborough	20,621

# Per-Pupil Expenditures





# Closing Thoughts

- Very challenging budget process due to factors beyond our control.
- We recognize the fiscal limitations and know that our needs can not all be addressed in one year.
- Because a need goes unfunded, does not mean the need has gone away.





Thank you!