



FY24 Budget Superintendent's Recommendation

Dr. Joseph M. Sawyer, Superintendent
Patrick C. Collins, Asst. Superintendent for Finance & Operations

15 February 2023

Topics

- Overview
- Override Agreement & Budget Limitations
- Cost Projections to Sustain Current Programs
 - Staffing
 - Transportation Services
 - Out of District Tuitions & Special Education Circuit Breaker Funding
 - Supplies, Materials, Equipment, Contract Services
- Enrollment Projections
 - In District, Vocational High School, Special Education Out of District
- Recommended New Investments
- Per pupil expenditure comparison
- Budget Calendar

FY24 Budget Overview

Consensus Recommendation

Town Manager	2/14/23	\$83,086,622
Superintendent	2/15/23	\$83,086,622
Budget Gap		\$0

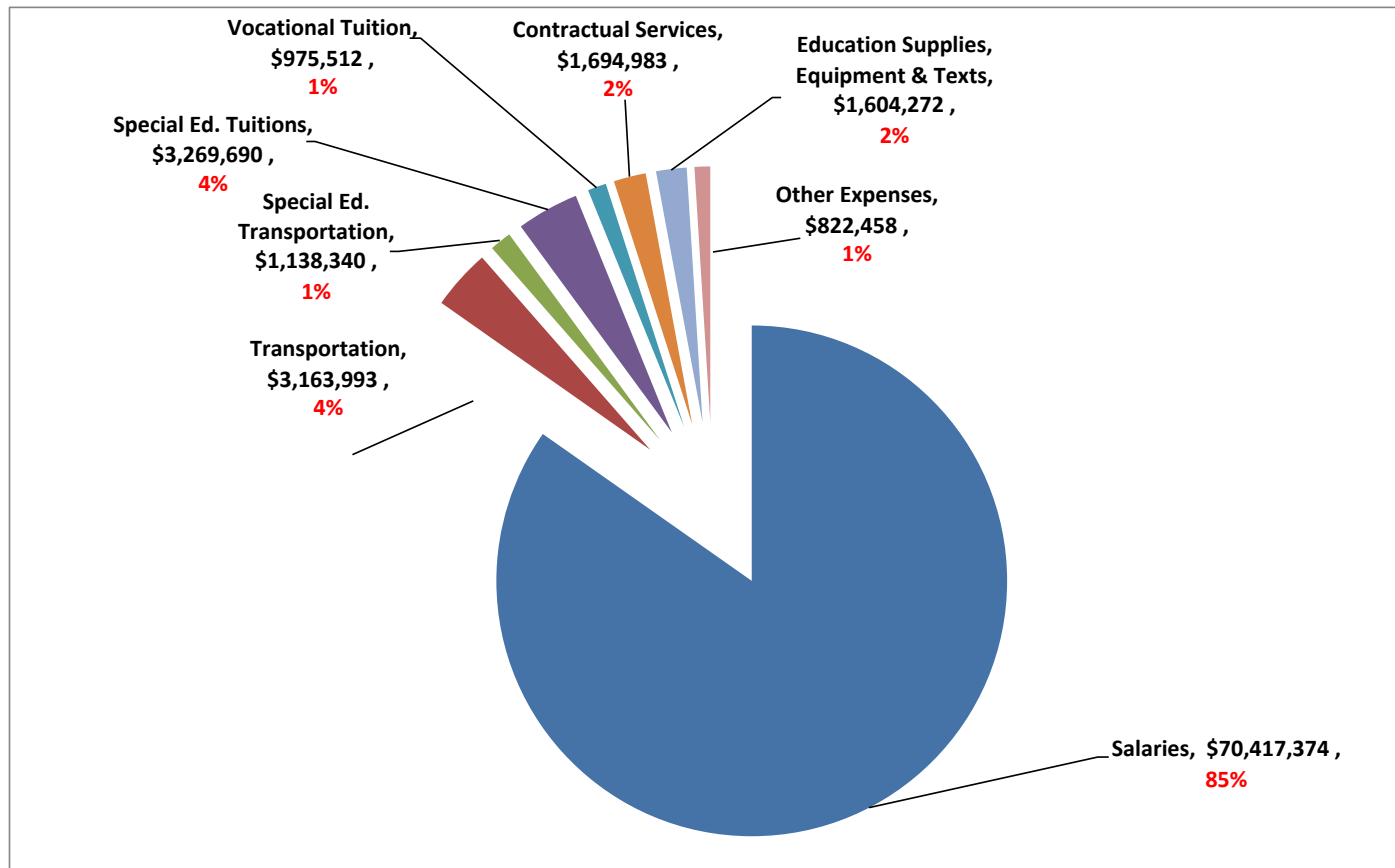
FY23 v. FY24

FY23	\$79,318,971
FY24	\$83,086,622
Increase	\$3,767,651
Percent Increase	4.75%

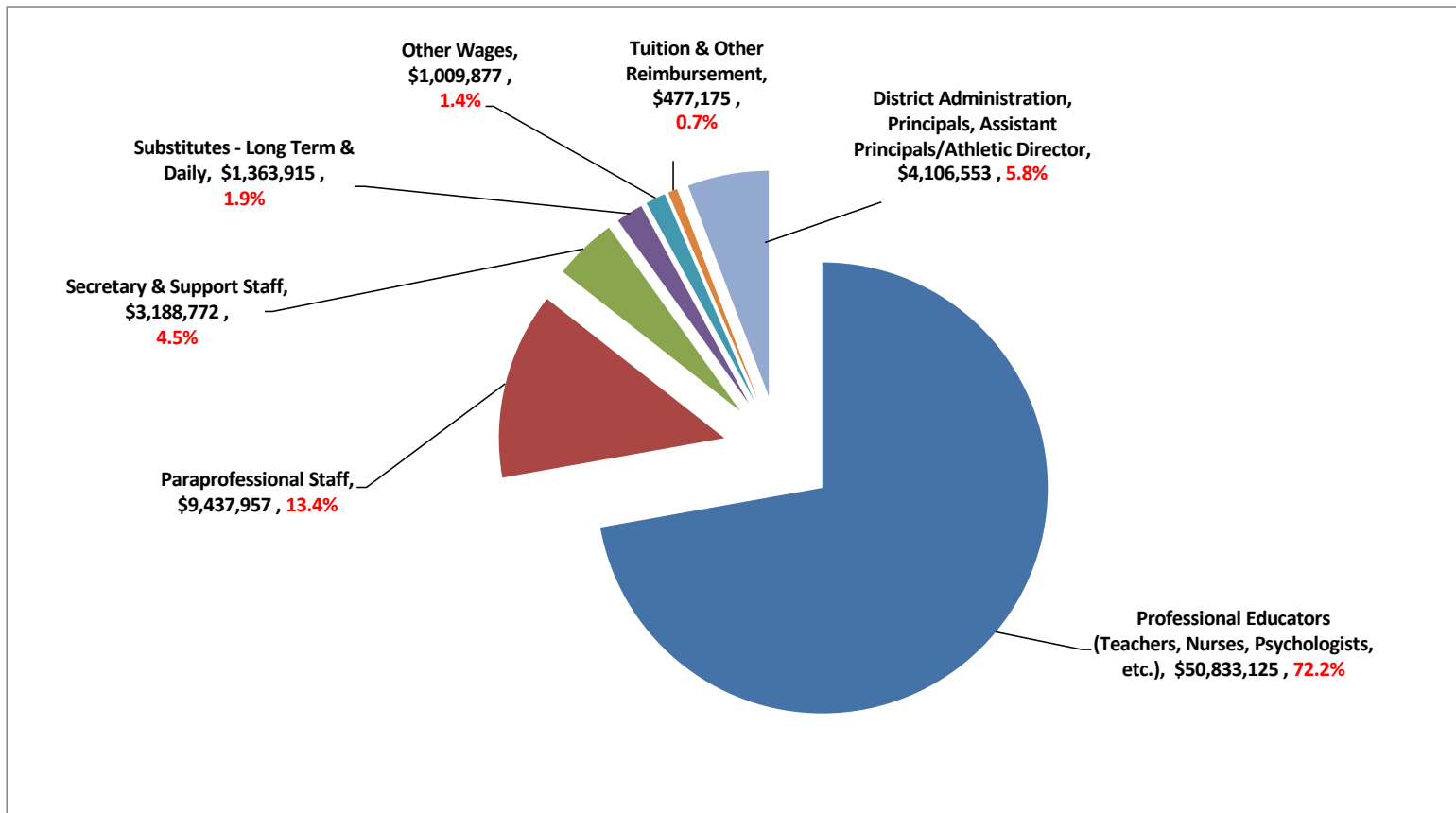
Override Agreement & Budget Limitations

- The Override Agreement limits the School Budget increase to a maximum of 4.25% to 4.75%.
 - Agreement calls for at least a 4.25% increase.
 - Potential for it to go up to 4.75% on an annual basis, if sufficient additional revenue is projected by the Town Manager.
- The Agreement covers, at a minimum, four fiscal years: FY22-FY25.

Allocation of Resources



Allocation of Salaries and Wages



FY24 Increase Recap by Major Category

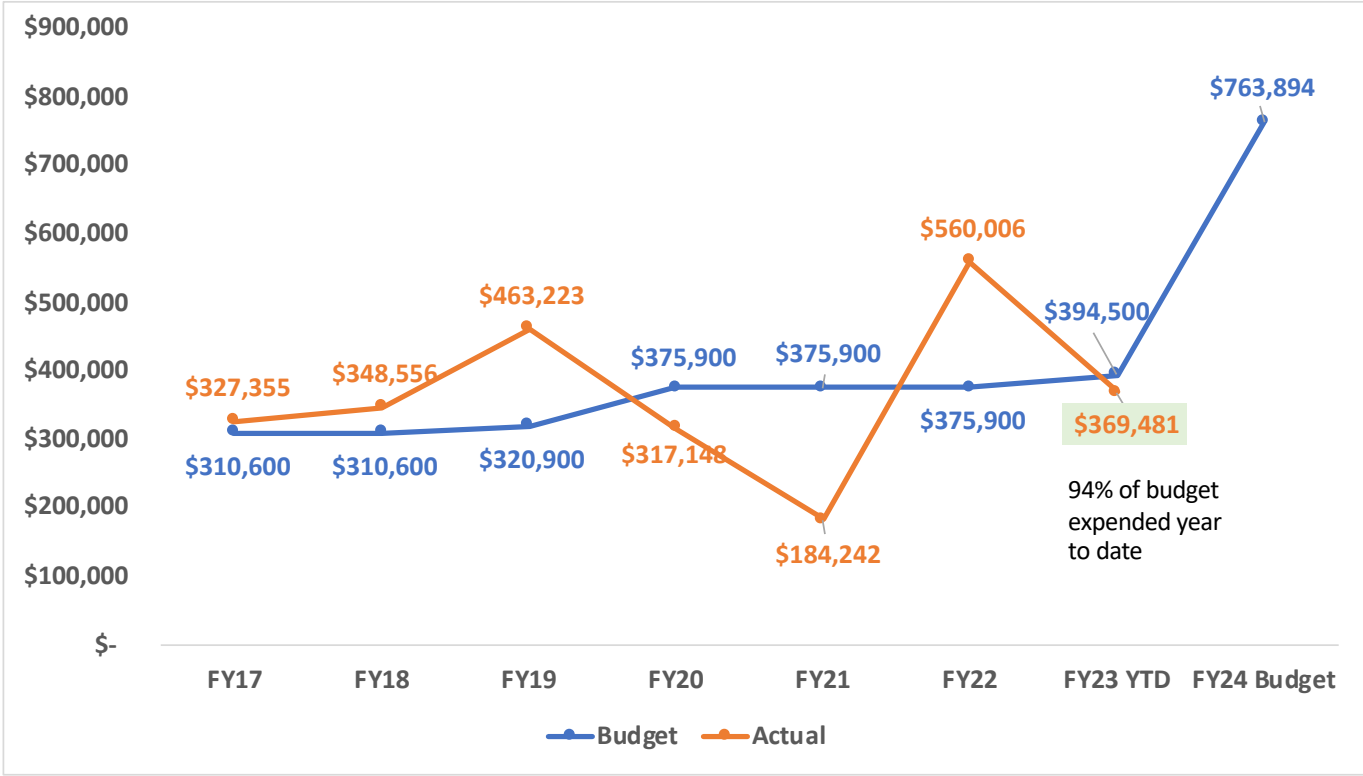
Major Category	FY23	FY24	Difference	Percent of the Total Increase
Salaries [all Category A]	\$ 66,254,894	\$ 70,308,881	\$ 4,053,987	6.1%
Transportation [all Category B]	\$ 4,193,120	\$ 4,302,333	\$ 109,213	2.6%
Tuitions [all Category C]	\$ 5,012,774	\$ 4,408,695	\$ (604,079)	-12.1%
Supplies, Materials, Contract Services, Equipment [all Category D]	\$ 3,858,182	\$ 4,066,713	\$ 208,531	5.4%
Total	\$ 79,318,970	\$ 83,086,622	\$ 3,767,652	4.75%

FY24 Cost of Living Allowances [COLA] Increases by Labor Group

- Unit A [teachers, nurses, counselors]
 - 2.25% salary scale increase plus a step increase for those eligible
- Unit B [assistant principals and athletic director]
 - 3.0% salary scale increase plus a step increase for those eligible
- Unit D [paraprofessionals, media aides, ABA technicians, tutors]
 - Wage increase on wage scales of 2.5%-2.75% plus a step increase for those eligible
 - Add a new wage step that is 2% higher than the highest step for Category NC-3 and NC-6 [classroom and special education paraprofessionals]
- Non-union: To be determined

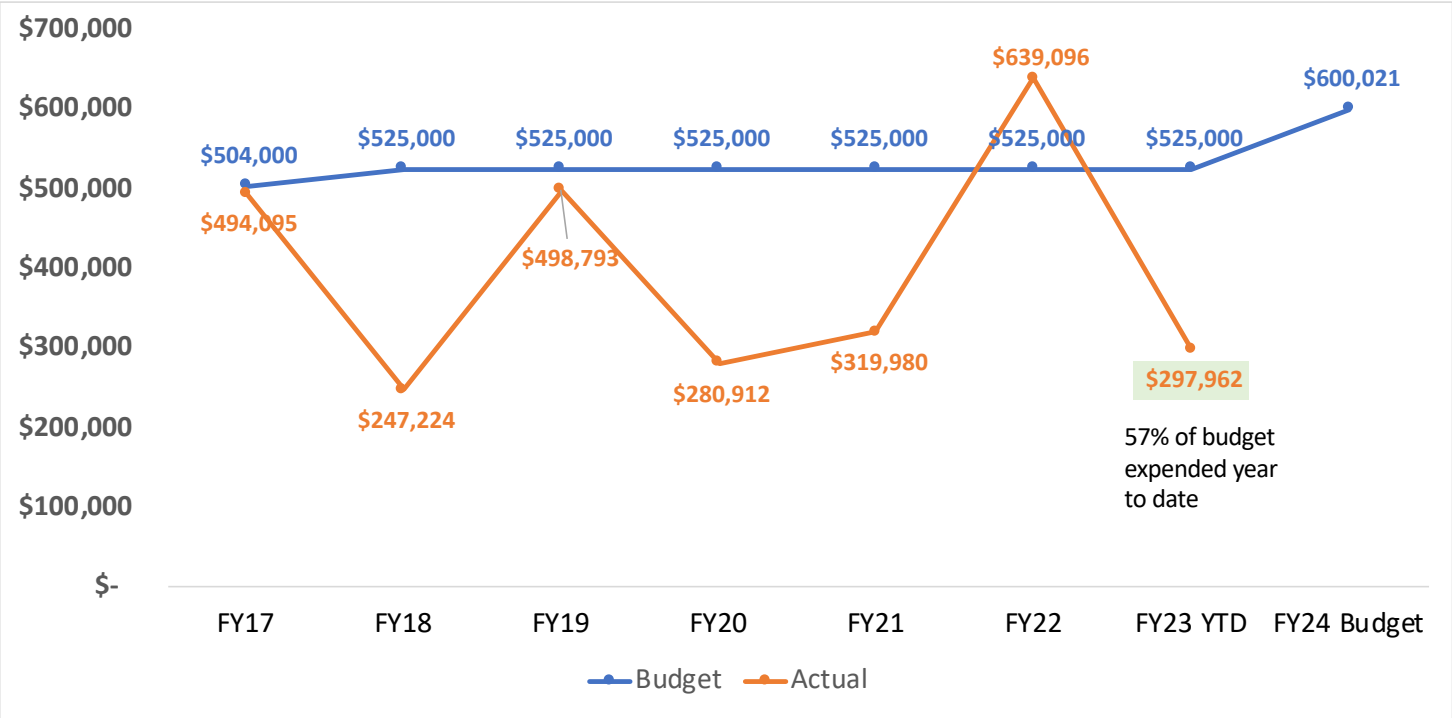
Daily Substitute Cost Trend & Budget

FY23 costs represent 53% completion of school year. However, daily substitute costs are seasonal and tend to be greater in the second half of the school year.



Long-term Substitute Cost Trend & Budget

FY23 costs represent 53% completion of school year. However, long-term substitute costs are seasonal and tend to be greater in the second half of the school year.



Substitute Staffing Budget Recap

	FY23 Budget	FY24 Budget	Difference	Percent Increase
Daily Substitutes	\$ 394,500	\$ 763,894	\$ 369,394	93.6%
Long-term Substitutes	\$ 525,000	\$ 600,021	\$ 75,021	14.3%
Total	\$ 919,500	\$ 1,363,915	\$ 444,415	48.3%

FY24 Transportation

Category	Description	FY23 Amount	FY24 Amount	Difference	Percent Change
BI	Pupil Transport Reg Day	\$ 2,590,342	\$ 2,706,907	\$ 116,565	4.5%
BI	McKenny Vento - Trans	\$ 77,250	\$ 81,885	\$ 4,635	6.0%
BI	Foster Care Transportation	\$ 15,000	\$ 16,000	\$ 1,000	6.7%
BI	Vocational Transportation	\$ 246,292	\$ 174,100	\$ (72,192)	-29.3%
BI	Student Activity Transport	\$ 5,500	\$ 5,500	\$ -	0.0%
BI	StudAct Transport HS	\$ 12,020	\$ 12,741	\$ 721	6.0%
BI	Athletic Transportation HS	\$ 154,500	\$ 166,860	\$ 12,360	8.0%
B2	Summer SPED Transportation	\$ 81,955	\$ 88,511	\$ 6,556	8.0%
B2	In-District SPED Transport Svcs	\$ 565,261	\$ 604,829	\$ 39,568	7.0%
B2	Bus Monitor	\$ 445,000	\$ 445,000	\$ -	0.0%
		\$ 4,193,120	\$ 4,302,334	\$ 109,214	2.6%

School Transportation

- A new, five-year contract was awarded to AA Transportation as a result of a competitive public procurement process.
- FY24 and each of the successive four years stipulates a 6% annual increase in rates for a total 30% increase over five years.
- We are satisfied with this result as AA Transportation has been a reliable provider/business partner through some difficult times.
- Residual bus fee funds [in addition to a projected \$750,000 in '23-'24 fee revenue] are used to moderate the FY24 operating budget increase.

FY24 Out of District Tuitions: Special Education

Category	Description	FY23 Amount	FY24 Amount	Difference	Percent Change
CI	Tuition NonPublic Summer	\$ 45,000	\$ 45,000	\$ -	0.0%
CI	Tuition Out of District Schools	\$ 3,493,248	\$ 3,224,690	\$ (268,558)	-7.69%
		\$ 3,538,248	\$ 3,269,690	\$ (268,558)	-7.59%

Special Education Tuition Budget Update

	FY23	FY24 Initial	Difference	Percent Difference
Total Tuitions	\$ 6,485,088	\$ 7,208,035	\$ 722,947	11.1%
Circuit Breaker Funding Use [aka "Offset"]	\$ (2,946,840)	\$ (3,938,345)	\$ (991,505)	33.6%
Net Amount in Town Appropriation Budget	\$ 3,538,248	\$ 3,269,690	\$ (268,558)	-7.6%

Total tuition costs are up 11.1%. But the Net Amount in the Town-Appropriated Budget is going down by 7.6% due to using a greater amount of Circuit Breaker funding.

State approved tuition rates expected to increase by 14.1% for all private out of district special education schools.

Circuit Breaker Funding Recap and Projection

6.30.22 Balance [end of FY22]	\$ 3,142,421	
FY23 Budgeted Use of Funds	\$ (2,946,840)	
FY23 Confirmed Reimbursement Amount	\$ 3,405,843	
Year End Projection for 6.30.23	\$ 3,601,424	
Maximum Allowable Cap 6.30.23	\$ 3,405,843	
Must Use Add'l Amount in FY23	\$ (195,581)	
Revised Projected Year End Balance 6.30.23 [FY23]	\$ 3,405,843	
FY24 Prelim. Budgeted Use of Funds	\$ (3,938,345)	
FY24 Projected Reim. Amount	\$ 3,500,000	
FY24 Projected Year End Amount 6.30.24 [FY24]	\$ 2,967,498	84.8% of projected maximum amount
Using a greater amount of Circuit Breaker funds than we take in decreases the projected year-end balances from FY23 to FY24.		

Circuit Breaker Guideline Recommendation

	Circuit Breaker [CB] Year End Balance Models				Circuit Breaker Balance as a Percent of Operating Budget					
	100%	75%	50%	25%	Est. Budget Amount	Estimated Oper. Budget Increase	100% CB as Percent of Operating Budget	75% CB as Percent of Operating Budget	50% CB as Percent of Operating Budget	25% CB as Percent of Operating Budget
FY24 est.	\$ 3,500,000	\$ 2,625,000	\$ 1,750,000	\$ 875,000	\$ 83,086,622	4.75%	4.2%	3.2%	2.1%	1.1%
FY25 est.	\$ 3,570,000	\$ 2,677,500	\$ 1,785,000	\$ 892,500	\$ 86,617,803	4.25%	4.1%	3.1%	2.1%	1.0%
FY26 est.	\$ 3,641,400	\$ 2,731,050	\$ 1,820,700	\$ 910,350	\$ 90,299,060	4.25%	4.0%	3.0%	2.0%	1.0%
FY27 est.	\$ 3,714,228	\$ 2,785,671	\$ 1,857,114	\$ 928,557	\$ 94,136,770	4.25%	3.9%	3.0%	2.0%	1.0%
	Superior	Strong	Adequate	Inadequate			Superior	Strong	Adequate	Inadequate

FY24 Out of District Tuitions: Vocational/Technical High School

Category	Description	FY23 Amount	FY24 Amount	Difference	Percent Change
C2	Occupational Day High School	\$ 1,463,526	\$ 963,510	\$ (500,016)	-34%
C2	Tuition Recovery High School	\$ 11,000	\$ 12,000	\$ 1,000	9%
		\$ 1,474,526	\$ 975,510	\$ (499,016)	-33.8%

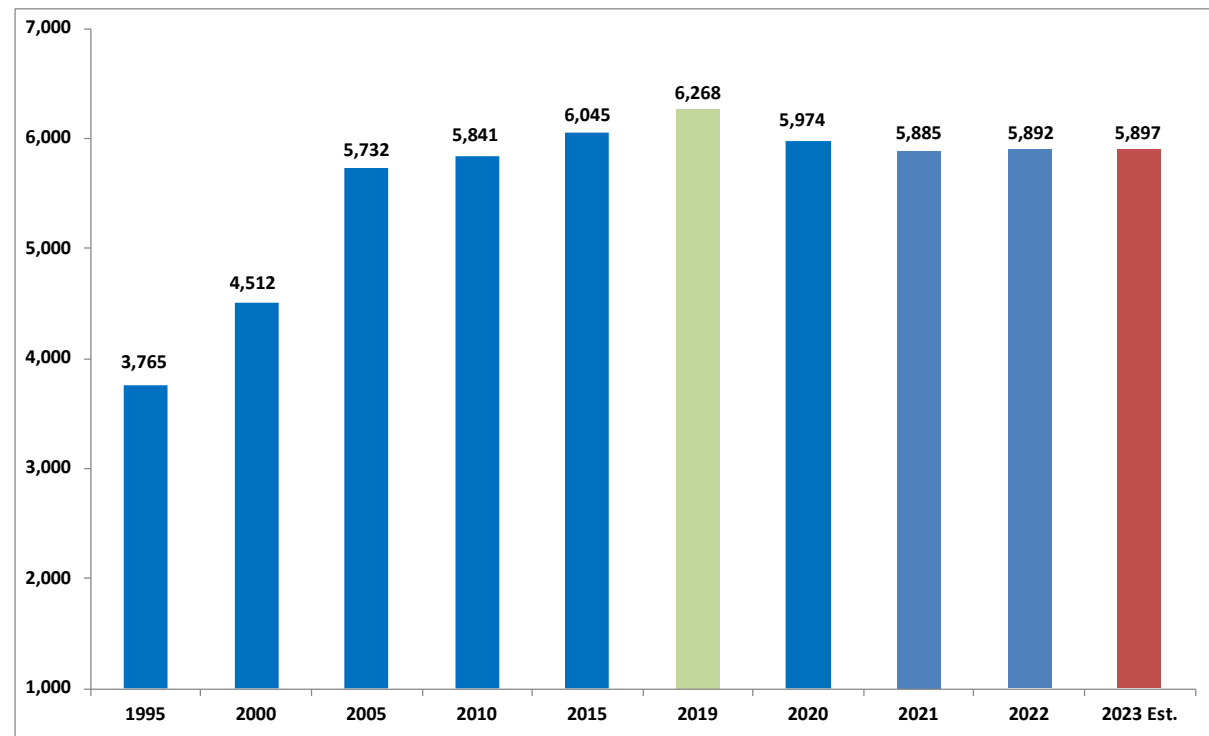
Vocational School Tuitions

- The following applications have been made by grade 8 students:
 - 14 to Assabet Valley Regional Technical High School
 - 1 to multiple vocational schools including Assabet
 - 1 to Norfolk Agricultural School
- The current FY24 budget assumes 4 student acceptances for grade 9 students at Assabet which is “optimistic”.

FY24 Materials, Equipment, Contract Services, & All Other [All Category D]

- Line item detail in budget book displays changes:
 - Most accounts increased to 4.25% to account for price inflation
 - Some accounts increased or decreased based on trend or new information

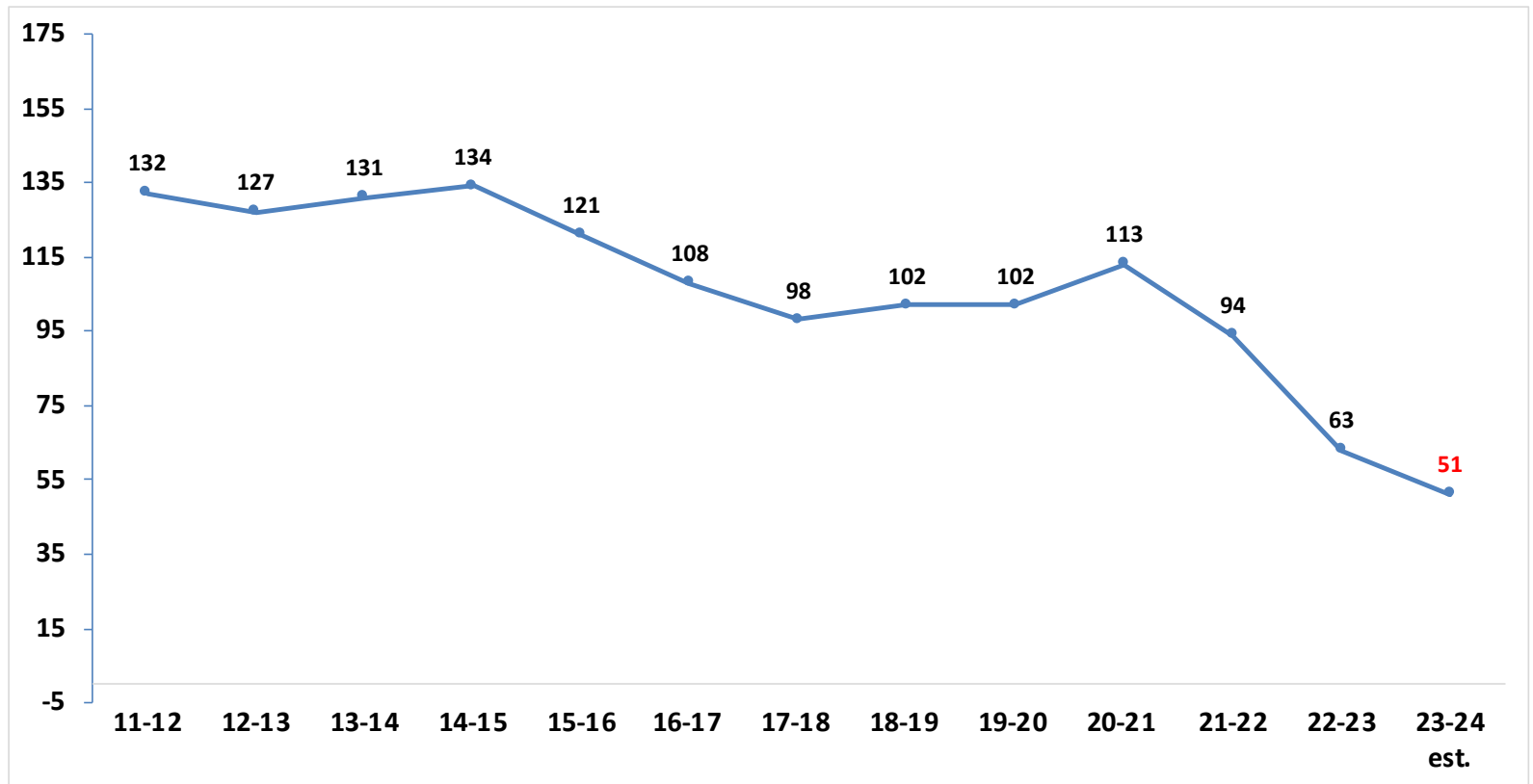
Enrollment Projections



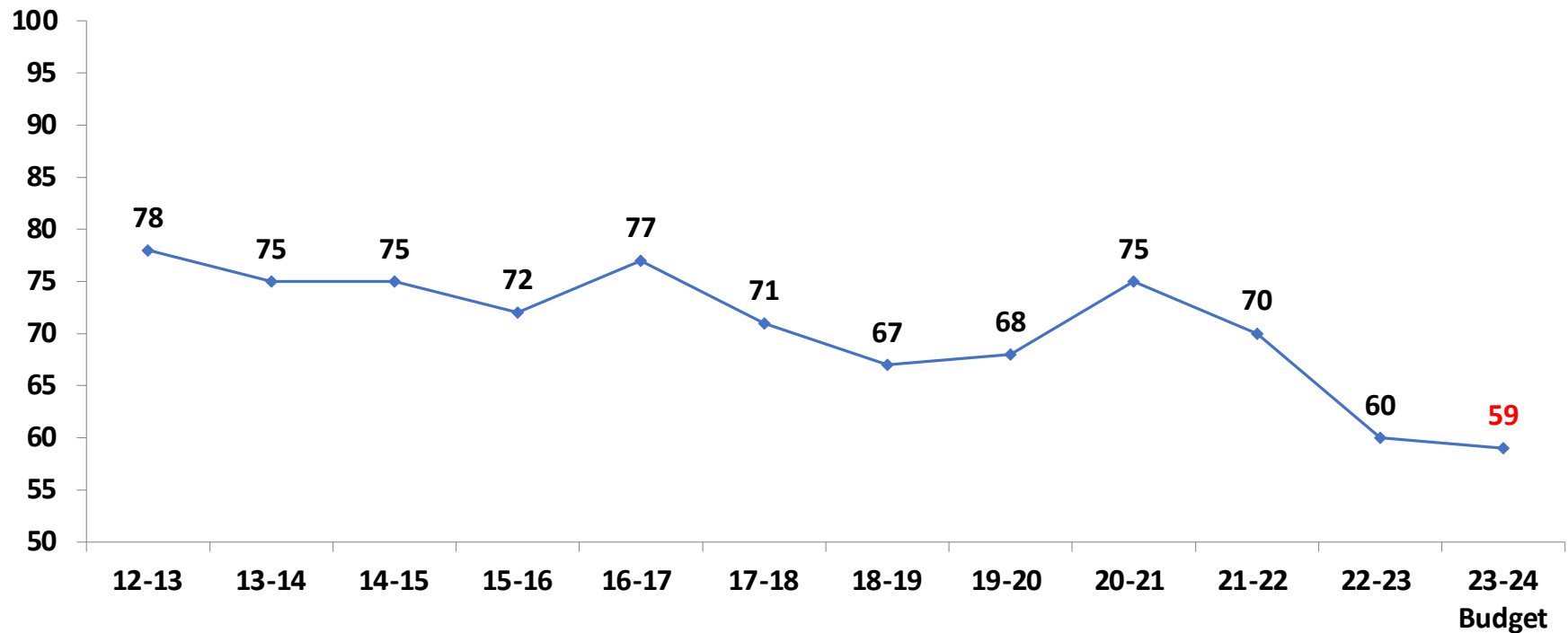
Overall PreK-12 enrollment is projected to increase by 5 students.

Enrollment Projections: Vocational Technical Students

Combined grade 9-12 enrollment of Shrewsbury students attending Assabet Valley Regional Technical High School



Enrollment Projections: Out of District Special Education Students



Projected Elementary Class Sizes

Grade Level	Proj. 2023-24	Beal			Coolidge			Floral Street			Paton			Spring St.		
		Students	Clsrms/Sect	Avg.	Students	Clsrms/Sect	Avg.	Students	Clsrms/Sect	Avg.	Students	Clsrms/Sect	Avg.	Students	Clsrms/Sect	Avg.
FDK	351	117	7	17	49	3	16	91	5	18	48	3	16	46	3	15
Grade 1	410	137	7	20	57	3	19	106	5	21	56	3	19	54	3	18
Grade 2	392	107	5	21	56	3	19	114	6	19	59	3	20	56	3	19
Grade 3	382	126	6	21	49	3	16	102	5	20	48	3	16	57	3	19
Grade 4	435	135	7	19	58	3	19	115	6	19	66	4	17	61	3	20
Total 1-4	1970	School Avg./Class		19.4	School Avg./Class		17.9	School Avg./Class		19.6	School Avg./Class		17.3	School Avg./Class		18.3
Totals	1970	622	32		269	15		528	27		277	16		274	15	

School Committee class size guidelines:

Kindergarten guideline: 17-19

Grades 1-2 guideline: 20-22

Grades 3-8 guideline: 22-24

Green font= Below School Committee Guideline

Red font= Above School Committee Guideline

Black font= Within School Committee Guideline

Middle School Projected Class Sizes

		Sherwood Middle			Oak Middle		
Grade Level	Proj. 2023-24	Students	Sections	Avg.	Students	Sections	Avg.
		Grade 5	455	455	20	23	
Grade 6	449	449	20	22			
Grade 7	509				509	20	25
Grade 8	466				466	20	23
Totals		904	40		975	40	

School Committee class size guidelines:

Kindergarten guideline: 17-19

Grades 1-2 guideline: 20-22

Grades 3-8 guideline: 22-24

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Paraprofessional Staff Recap

	FY23	FY24	Difference	Notes
Special Education paraprofessionals	213.45	237.70	24.25	Six existing students had IEP changes requiring paraprofessional support. The net balance of 18 is a combination of move-ins/move-outs and referrals from preschool Early Intervention.
Regular education paraprofessionals	65.45	66.90	1.45	Increase in Literacy Tutor support [Title 1 and ESSER-3 funding]
Totals	278.9	304.6	25.7	

Like all other areas of the budget, we will continue to update this up until the final budget setting vote in April.

Additional Positions Added - Current Year

- Added after FY23 budget set and included in FY24:
 - 0.5 Elementary Special Education teacher- due to need to fulfill IEPs
 - 0.4 World language teacher- hired this year to teach *Heritage Portuguese*
 - 1.0 Spring St. English Language Learner teacher- recently hired due to increased need for services
 - 1.1 School nurses-already increased FTE but state grant funding expires at end of FY23

Included in Initial FY24 Overall Budget Plan

- 1.0 High School Science/Engineering teacher – Project Lead the Way Courses
 - Redirecting vocational tuition to provide more hands on courses
- 1.0 Reading specialist at Sherwood Middle
 - Additional support for student literacy in grades 5 and 6
- -1.0 Net change in elementary classroom teachers
 - One fewer section each at Floral Street, Paton, and Spring Street
 - Net two additional sections at Beal; Coolidge no change
 - Two retirements, no staff reductions necessary

Included in Initial FY24 Overall Budget Plan

- RISE Program positions - grant funded [SPED IDEA/240 Grant]:
 - 2.0 RISE special education teachers
 - 1.0 RISE related services [speech, OT, counseling]
 - 1.0 RISE Retail store manager
 - 8.0 RISE Job coaches/paraprofessionals

Expanding our special education transition program for 18-22 year old students to be located in the town center.

2023-2027 Strategic Plan

- The district engaged a consultant, *Focused Schools*, last Fall 2022 to assist us in developing a successor Strategic Plan.
- The timeline targets completion of a new Strategic Plan by the end of April 2023.
- There are limited resources in FY24 to allocate in this area but we have solicited our District Leadership Team for their requests and developed a funding plan for some “one-time” investments.

District Leadership Team [DLT] Requests

Dept./School	Type of Expense			Total	Percent of Total by Level	FTE Requested	FTE Description
	Level	One Time	Recurring				
K-12 Curriculum	District	\$600,000	\$297,000	\$897,000		1	Reading Specialist
K-12 Media	District	\$6,750	\$496,250	\$503,000		5	1 Business teacher and 4 Media aides
Athletics: SHS & Oak	District	\$35,000	\$134,000	\$169,000		2.5	Asst. AD, Secretary, Increase PT trainer to FT
Information Technology	District	\$0	\$142,000	\$142,000		0.2	Extend IT Support from SY to Full Yr.
7-12 World Languages	District	\$0	\$112,000	\$112,000		1.4	Increase FTE in several positions
Nursing	District	\$0	\$77,000	\$77,000		1.1	Currently funded by Grant [.4 Sherwood, .4 Oak, .3 SHS]
K-12 Art	District	\$0	\$75,000	\$75,000		1	For Oak Middle
Special Education	District	\$0	\$70,000	\$70,000		1	Intensive needs teacher for Sherwood
K-12 Music/Performing Arts	District	\$37,451	\$0	\$37,451		0	
ELL	District	\$14,500	\$16,500	\$31,000		0.5	Secretarial Support
K-12 Health, PE	District	\$0	\$26,500	\$26,500		1	Secretarial Support
		\$693,701	\$1,446,250	\$2,139,951	79.70%	14.7	
Beal School	Elementary	\$75,000	\$70,000	\$145,000	5.40%	1	Adjustment Counselor
Oak Math	Middle	\$0	\$41,000	\$41,000	1.50%	0	
SHS Science	High School	\$0	\$83,250	\$83,250		1	PLTW Courses/electives in Engineering
SHS English	High School	\$4,000	\$70,000	\$74,000		1	English electives and lower class sizes
SHS Guidance	High School	\$0	\$70,000	\$70,000		1	School Counselor
High School	High School	\$7,000	\$60,000	\$67,000		1	Sec'y spt. for AD and IT Directors [part overlap with AD req.]
SHS Social Studies	High School	\$5,000	\$30,000	\$35,000		0	
SHS Fam. Consumer Science	High School	\$0	\$23,000	\$23,000		0	
SHS Math	High School	\$6,000	\$0	\$6,000		0	
		\$22,000	\$336,250	\$358,250	13.30%	4	
TOTALS		\$790,701	\$1,893,500	\$2,684,201	100.00%	19.7	
Percent of Total		29.50%	70.50%				

One-Time Expense Funding Plan Proposal

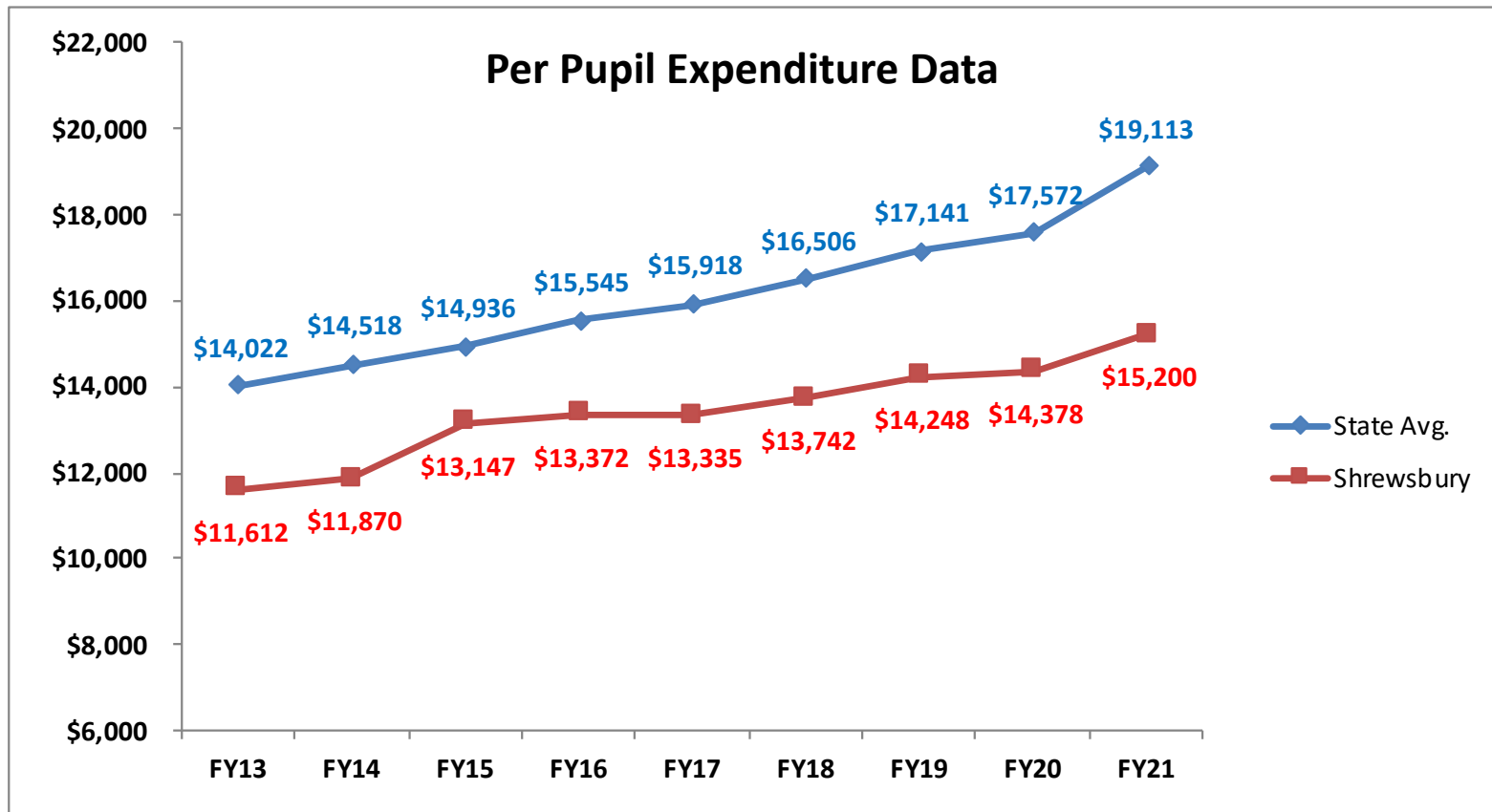
FY24 Departmental Request	DLT Req. for FY24	Recom.	Notes	Funding Source			FY24 Appropriations Budget	Total	Timing
				ESSER-2	ESSER-3	SHS Gift			
K-12 Media	\$6,750	\$4,000	Materials for new Business courses and staff PD		\$4,000			\$4,000	Order this spring
Athletics: SHS & Oak	\$35,000	\$0	Has funding possibilities via Boosters						
K-12 Music/Performing Arts	\$37,451	\$0	Recent fundraising effort injected \$35K+						
ELL	\$14,500	\$7,000	ELL program also gets state grant funding		\$7,000			\$7,000	Order this spring
SHS English	\$4,000	\$4,000	Bookshelves for 10 classroom libraries		\$4,000			\$4,000	Order this spring
High School	\$7,000	\$0	Exterior lighting project--possible Public Bldgs. funding						
SHS Social Studies	\$5,000	\$5,000	Digital DEIB resources and staff PD		\$3,500	\$1,500		\$5,000	Order this spring
SHS Math	\$6,000	\$6,000	Summer curriculum development stipends for 7 staff at 20 hours each.			\$6,000		\$6,000	Order this spring
	\$115,701	\$26,000							
K-6 Literacy Resources	\$600,000	\$266,972			\$84,972		\$182,000	\$266,972	Order after 7/1/23
Renaissance Learning STAR Assessment Software		\$182,000		\$182,000				\$182,000	2-year Renewal on 6/15 for 7/1 start
Equity Audit		\$55,000					\$55,000	\$55,000	
Total Investment		\$529,972		\$182,000	\$103,472	\$7,500	\$237,000	\$529,972	

Tuition & Fees Discussion

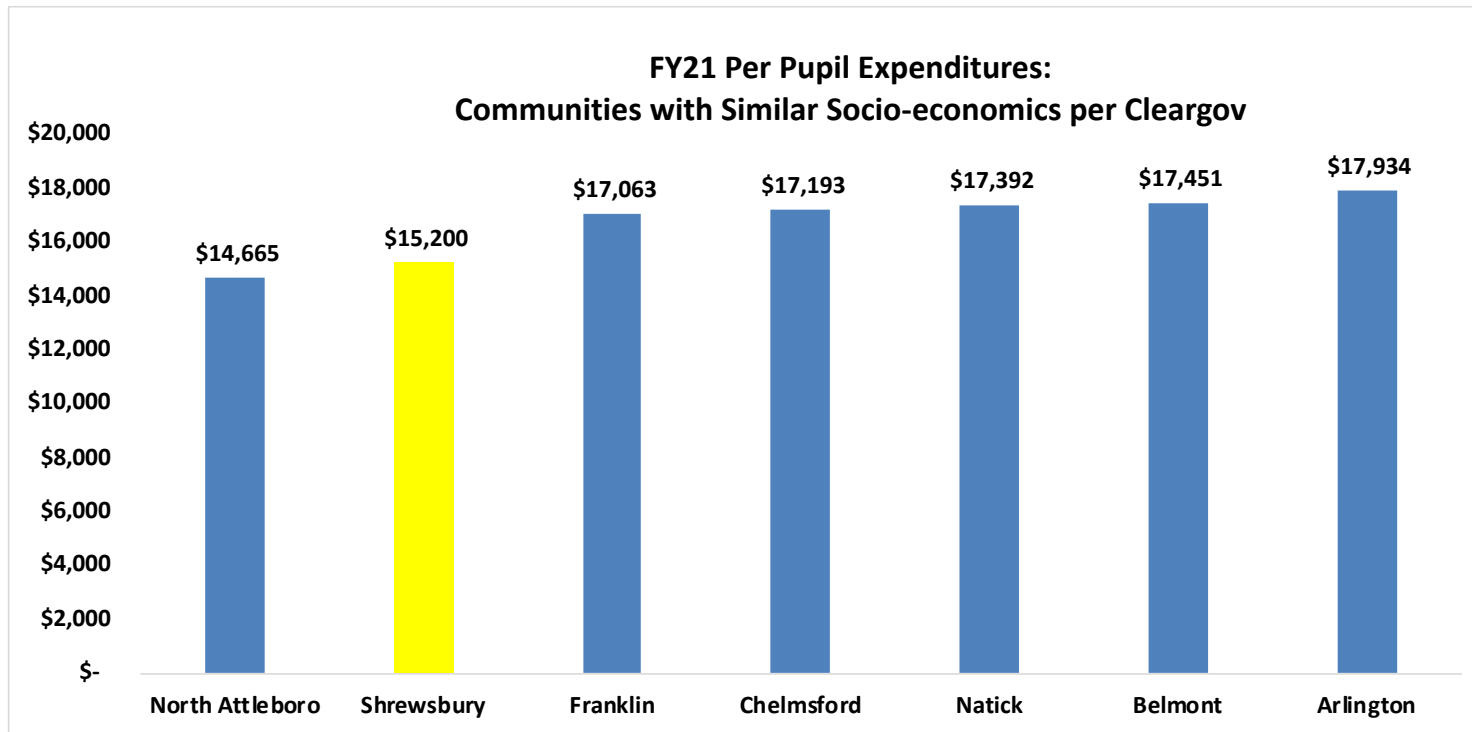
- Fees to review:
 - PreK tuition, Busing, Athletics. [all of these programs co-funded by town appropriated budget and fee revenues]*
 - Extended School Care and Music lessons [these programs are 100% self-funded by fee revenue]
- Two dates reserved for discussion and vote.

**The initial budget assumes level funding of all tuitions and fees that are co-funded with town appropriated budget.*

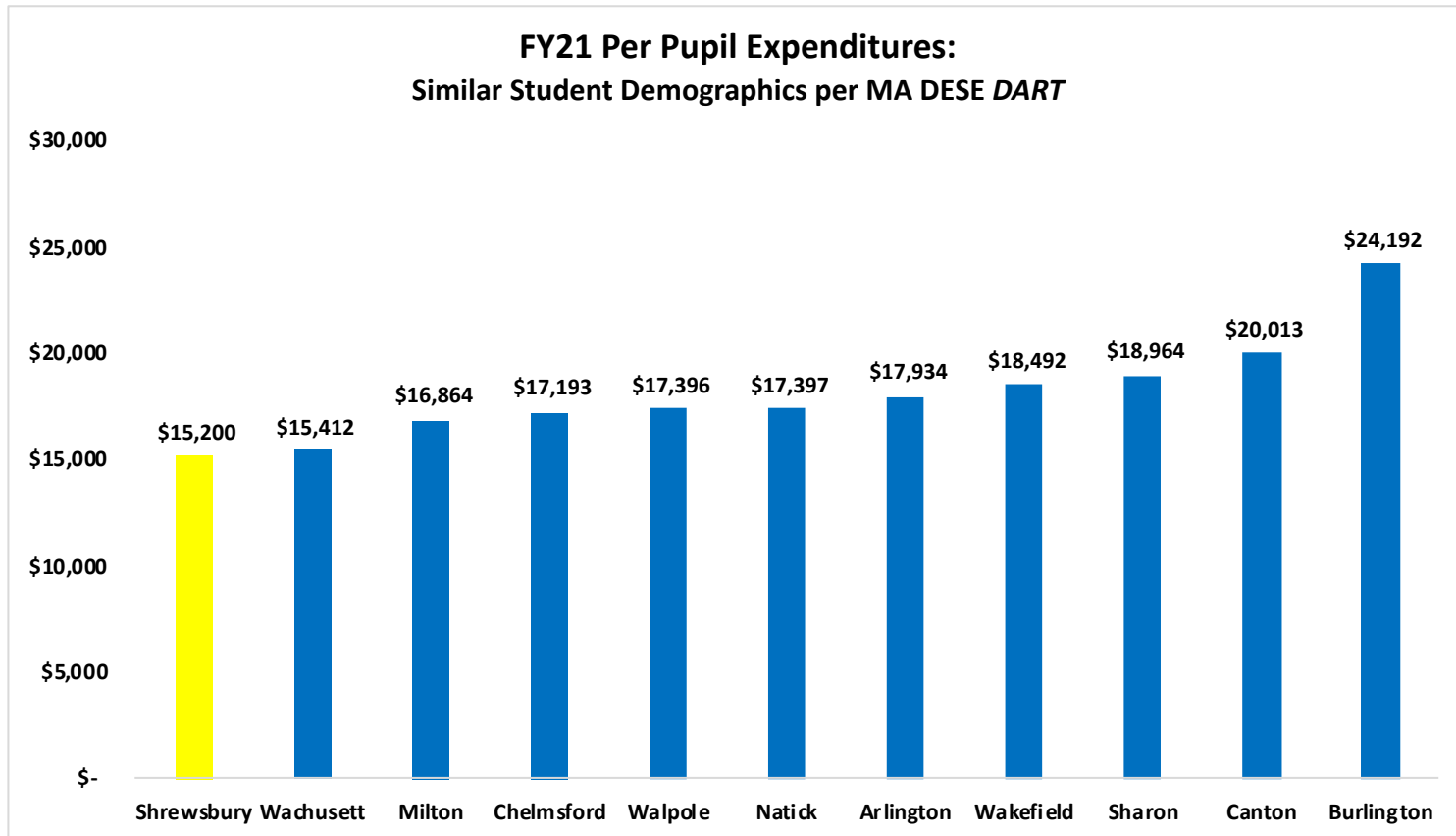
Per Pupil Expenditure Data



Per Pupil Expenditure Data



Per Pupil Expenditure Data



FY24 Budget Strategy Recap

- Because our projected FY24 costs exceed the 4.75% maximum increase, we plan to use a portion of available Circuit Breaker funding to decrease our special education tuition appropriations budget and bring the overall budget back into balance to match the maximum budget cap [4.75%].
- Alternatively, budget reductions from our “carry-forward” budget would have to be made.
- This plan maintains a very strong Circuit Breaker reserve fund to protect the district against unexpected or extraordinary expenses.

Planned Budget Calendar Topics

- 2/14 Town Manager releases his FY24 Budget: Fiscal Projection#1
- 2/15 Superintendent Initial Budget Recommendation
- 3/1 Fee report/recommendation, Curriculum, Instruction & IT Budgets
- 3/15 Special Education Budget, RISE Program, Vote on fees
- 3/25 School Committee reviews budget with Finance Committee
- 3/29 Clinical and mental health resources report, school nursing report, FY24 Budget Public Hearing
- 4/5 Holding date for potential Budget Workshop
- 4/12 Superintendent final budget recommendation, Vote final budget
- 5/15 Annual Town Meeting

Questions