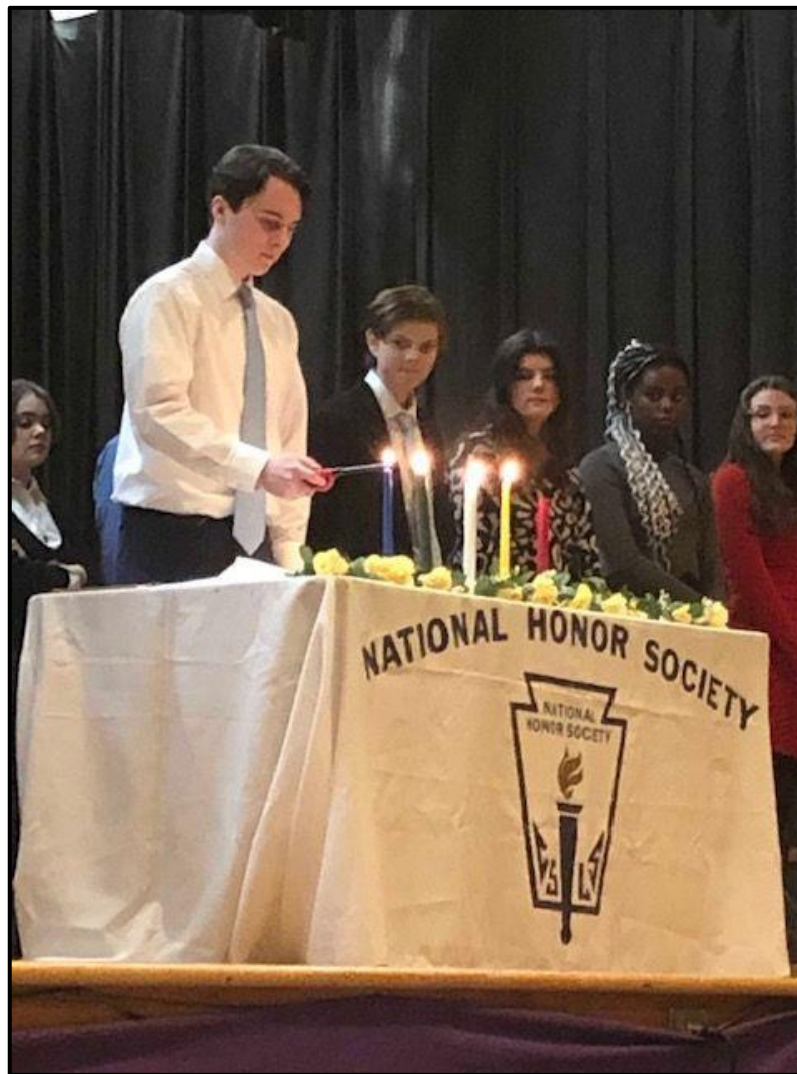




North Brookfield Public Schools
Proposed FY 24 Operating Budget
Finance committee meeting –April 5, 2023

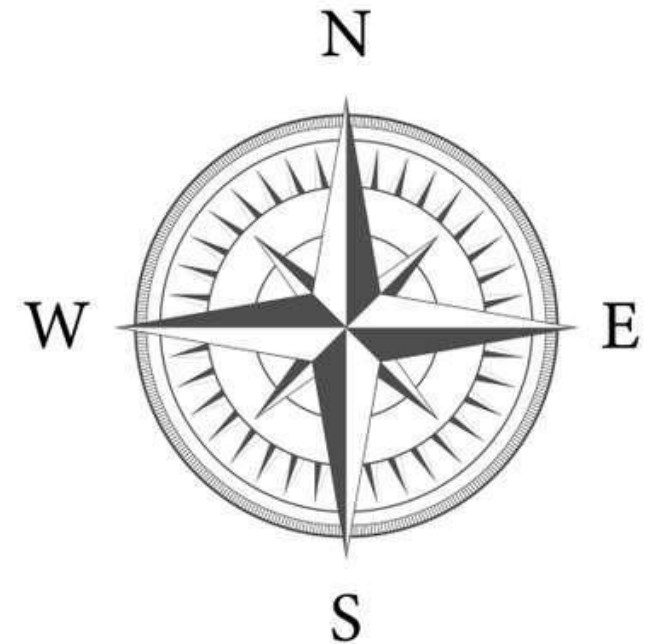
Goals for tonight:

- Present draft of FY24 Superintendent's Recommended Budget.
- Receive feedback and guidance from the Finance Committee on next steps - this is the next step in a *lengthy* process that will involve multiple stakeholders.



Guiding Principles of our Budget Development Process

- Ensure that the School Department Budget is accurate, transparent, easy-to-understand, and based on the needs of our students.
- 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.
- Discuss our reliance on ESSER funding and additional offsets.



FY'24 Superintendent's Recommended Budget

Overall Summary

Final FY'23 Budget	\$7,799,763.00
FY24 Recommended Budget	\$8,975,209.79
Increase (\$)	\$1,175,446.73
Increase (%)	15.07%

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- Salaries (Professional, Admin, and other)	101 FTE	\$4,317,289.88	103 FTE	\$4,605,143.89	\$287,854.01	7%
2-Contract Services/SPED tuition		\$809,179.73 (in the original FY23 budget)		\$1,425,502.20	\$616,322.47	76%
3-Transportation		\$745,839.58		\$982,052.96	\$236,213.38	32%

- Salaries account for 51.3% of the total budget, and 24.5% of the total increase.

The budget increase in context

- Higher than desirable, but 3 of the factors beyond our control significantly impacted the FY'24 budget:
 1. Special Education Tuition
 2. Transportation Costs
 3. Salaries



The budget increase in context

- Together, the increases to Special Education Tuition, Transportation and Salaries from the FY24 budget total **\$1,140,389.86** which accounts for 97% of the total budget increase of 15.07%.

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

- The **Special Education Tuition** budget increased by \$234,591.71 over FY23, which is partially 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 two additional student projected for private school placement.



Breakdown of Special Education Out-of-District Placements

Placement	# of Students	FY'23 Budget	# of Students	FY'24 Budget
Collaborative	1	\$49,987.95	2	\$113,924.08
Private Day	2	\$201,011.46	3	\$332,057.79
Residential	4	\$657,135.84	4	\$696,745.09
Grand Total	7	908,135.25 (budget reality just tuitions; does not include contracted services)	9	\$1,142,726.96
Tuition Difference 23/24				\$234,591.71
Transportation	3	\$138,808	5	\$483,345.20
Cumulative total		\$1,046,943.25		\$1,626,072.16
Transp. Difference 23/24				\$344,537.20
Cumulative difference				\$579,128.88
Cumulative % increase				55.32% increase

- The Special Education tuition budget is developed on a student-by-student basis. Our projected FY24 budget reflects only students that we expect to require a private placement next year - there is no “contingency” in our budget request.

Revenue Offsets: FY23 vs. FY24

Budget Offset	FY'23	FY'24	Incremental Changes (\$)	Offset to account type	Notes
ESSER III (FY'23/FY'24)	\$307,714.26	\$267,209.38	\$40,504.88	Salaries	
SPED Circuit Breaker Reimbursement	\$201,060	\$350,000	\$149,000	Out of District Placements	
SPED IDEA Grant 240	\$150,490	\$150,490	\$0	SPED salary costs; supplies	
SPEd Early Childhood Grant 262	\$4,163	\$4,163	\$0	Supplies	
Early Learning Center Tuition	\$38,000	\$115,210	\$77,210	Salaries; Testing	
Student Gift	\$0	\$24,162.25	\$24,162.25	Math Curriculum Software and Training	
School Choice	\$409,905	\$200,000 (projected)	\$209,905	Salaries	
Title I Grant	\$109,657	\$109,657	\$0	Salaries; Reading supports	
SRSA	\$28,000	\$31,173	\$3,173	PPS/ODP	
Rural School Aid	\$45,000	\$33,342.00 [\$28,243.28*]	\$11,658	Technology	*Carry over
Title IIA Grant	\$15,910	\$15,910	\$0	PD/Course Reimbursement	
TOTAL	\$1,309,899.26	\$1,349,427.49	\$39,528.23		

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 (based on projections) of \$150,000 over FY23.
- Risk: Sustainability?

Changes to Revenue Offsets: ESSER

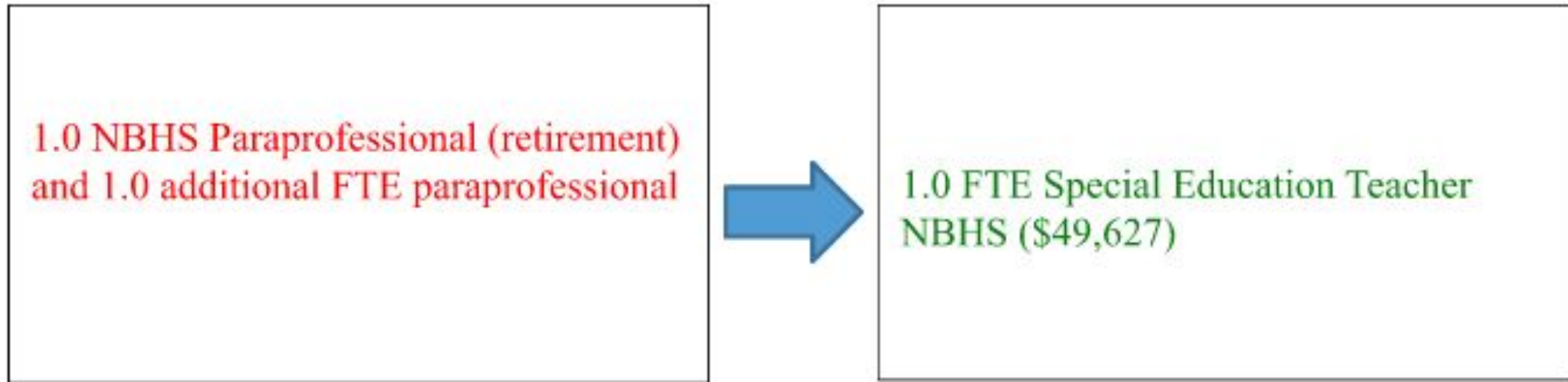
- The Elementary and Secondary School Emergency Relief Fund, or ESSER, was established to address the impact that COVID-19 has had, and continues to have, on schools across the country.
 - ESSER I: \$ 65,002
 - ESSER II: \$ 265,813
 - ESSER III: \$ 574,924 (must be spent by Sep 2024)

Changes to Revenue Offsets: ESSER

- In the past two fiscal years, we have used the majority of the ESSER funding for much-needed positions and programs.
- 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.

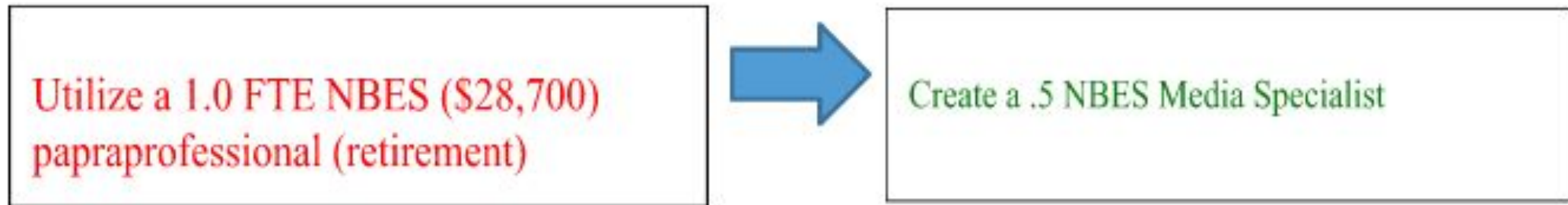


Reallocations: Addressing the critical needs in Special Education



Explanation: Regarding the need for an additional Special Educator: In order to effectively serve the increasing population of students requiring intervention and specialized services by way of Individualized Education Programs, NBHS requires additional Special Education teacher-level services. An additional Special Education teacher will allow for services to occur in a less restrictive model, focused grade level groupings, and more equitable caseload distribution for professionals. It will further allow for the expansion and more effective educational approaches when considering co-taught service options; interventions and instruction provided alongside classroom peers by professionally licensed staff.

Reallocations: Addressing the need to fill a .5 FTE media specialist position



Explanation: Media centers or libraries are often an important learning hub of the school. This reallocation of funds will allow the NBES media center to continue and operate with a part time educator allowing access for all students throughout the school week.

Additions: Addressing the need to restore our 1.0 NBHS media specialist; maintain our 1.0 NBPS instructional coach (Mathematics)

1.0 FTE NBHS Media Specialist (\$49,627)

1.0 NBPS District wide Instructional
Math Coach (\$81,481)

Rationale: Due to previous budget cuts, the NBHS 1.0 NBHS media specialist position was eliminated. Media centers or libraries are integral to the learning environment of any school and lead to increased reading and research skills for all students. This position would also allow for an increase of elective courses offered to all students.

Based on recent MCAS, MAP testing, and piloting multiple new math curricula, the district brought on a grant funded mathematics Instructional coach. This grant will end without an option for renewal in June while our work is just getting started. This position has been instrumental with supporting our educators with our district wide goal of aligning the K-12 math standards and with their individual pedagogy.

Closing Thoughts:

- “Snow and Ice” analogy
- Because a need goes unfunded, does not mean the need has gone away
- Per-Pupil Expenditures

Per-Pupil Expenditures

Comparable Districts: DART Designated or SWCEC Collaborative Members

School Name (Nearby Schools)	Total Expenditures per Pupil
Auburn	\$15,022.63
Belchertown	\$15,178.61
Brimfield	\$15,412.34
Brookfield	\$15,420.41
Holland	\$15,904.34
Leicester	\$16,044.98
Palmer	\$16,569.41
Quabbin	\$16,982.58
North Brookfield	\$17,162.11
Quaboag Regional	\$17,400.14
Southbridge	\$17,549.40
Spencer-E Brookfield	\$17,883.41
Sturbridge	\$18,352.02
Tantasqua	\$19,062.20
Wachusett	\$19,261.52
State Average (2021)	\$19,459.53

School Name (DART Schools)	Total Expenditures per Pupil
Ware	\$15,904.34
Winchendon	\$16,066.88
Hoosac Valley Regional	\$17,090.72
North Brookfield	\$17,162.11
Avon	\$18,771.55
Gateway	\$19,062.60
Monson	\$19,243.81
State Totals	\$19,459.53
North Adams	\$19,460.82
Mohawk Trail	\$23,807.15
Hull	\$26,154.61

