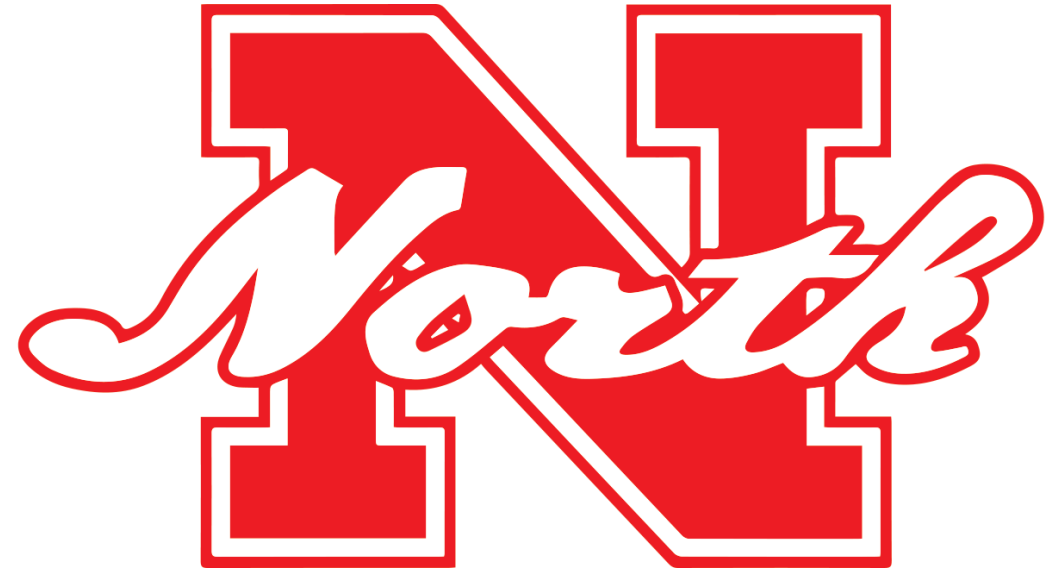


# North Attleborough Public Schools

FY'23 Budget Presentation  
to Finance Committee

May 4, 2022



# FY'23 Budget Process to Date

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- November 18: Budget Subcommittee Meeting
- December 6: School Committee Meeting: Superintendent Presented FY'23 Level Service-“plus” Budget
- January 6: Budget Subcommittee Meeting
- January 13: School Committee Meeting: FY'23 Budget Discussion
- January 25: Capital Improvement Plan (CIP) Committee review of School Department Requests
- January 27: “Budget Brief” with Town Manager
- February 1: Budget Subcommittee Meeting
- February 7: School Committee Meeting: FY'23 Budget Discussion
- February 14: Public Budget Hearing (M.G.L. Chapter 71, Section 38N)  
School Committee Votes to Approve FY'23 Budget

# FY'23 Proposed School Department Budget

## Level Services<sup>+</sup>

December 6, 2021

Final FY'22 Budget	\$ 43,255,955
FY'23 Level Services Budget	\$ 45,300,738
Increase (\$)	\$ 2,044,783
Increase (%)	4.73%

## School Committee Vote

February 14, 2022

Final FY'22 Budget	\$ 43,255,955
FY'23 Level Services <sup>+</sup> Budget	\$ 45,300,738
<i>Added Growth and Improvement Requests</i>	<i>\$ 182,000</i>
Recommended School Committee Budget	\$ 45,482,738
Increase (\$)	\$ 2,226,783
Increase (%)	5.15%

## Town Manager Recommended Budget



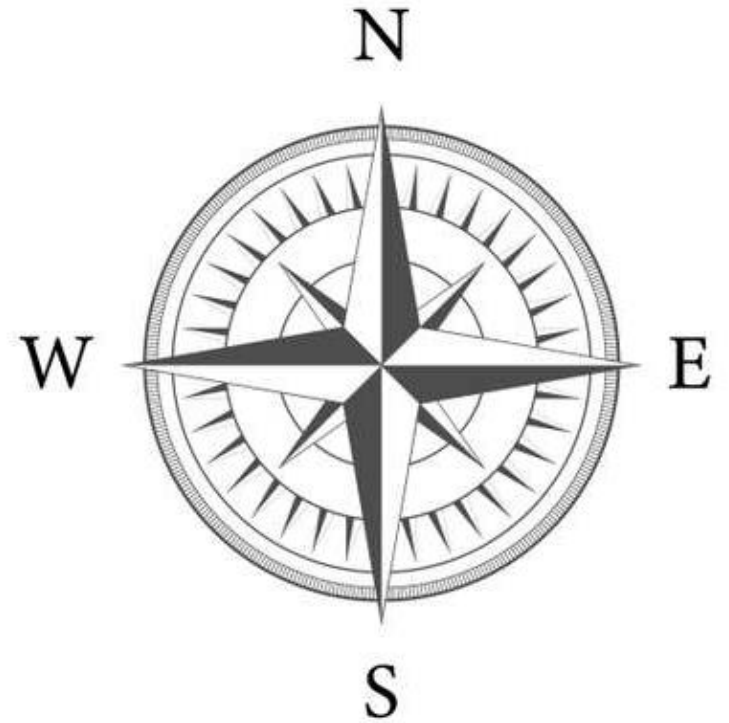
April 11, 2022

Final FY'22 Budget	\$ 43,255,955
FY'23 Town Manager Recommended Budget	\$ 45,000,738
Increase (\$)	\$ 1,744,783
Increase (%)	4.03%

# Guiding Principles of our Budget Development Process

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- Ensure that the School Department Budget is accurate, transparent, easy-to-understand, and realistic.
- Ensure that the budget document (especially the chart of accounts) reflects how we operate as a school system.
- Involve the entire administrative team in the process.
- Develop systems of allocation for large expenses (e.g. Building Maintenance, Instructional Supplies).
- Preservation of resources is the top priority, but growth and improvement needs to be on the table.



# FY'23 Level Services+ Budget

Final FY'22 Budget	\$ 43,255,955
FY'23 Level Services Budget	\$ 45,300,738
Increase (\$)	\$ 2,044,783
Increase (%)	4.73%

# What is a Level Services Budget?

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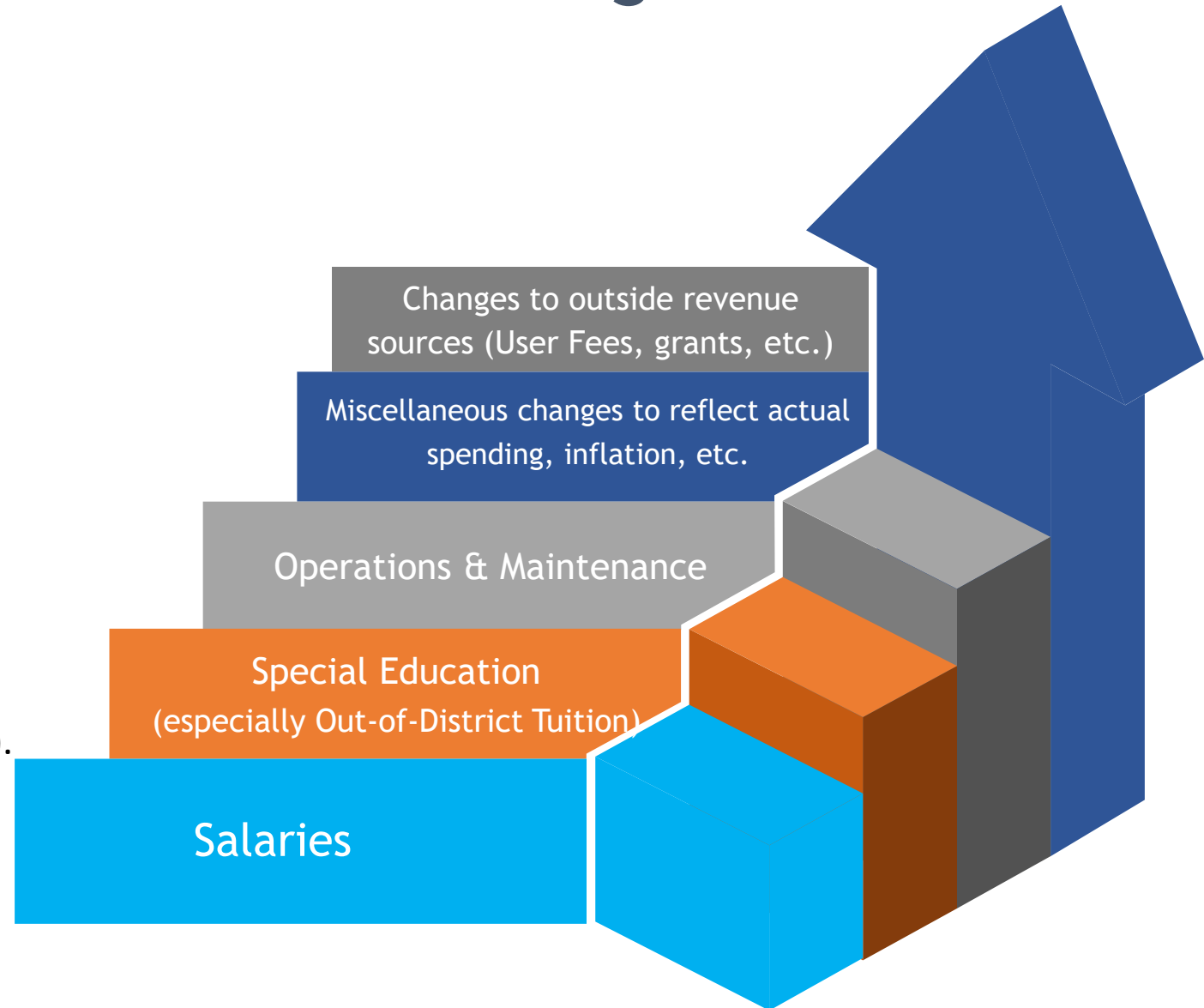
- A Level Services Budget essentially allows us to provide the same level of service *next* year, that we are providing *this* year.
- Level-service budgets typically contain no new services or programs, although there are budget adjustments made to account for contractual obligations, inflation, enrollment changes, or other special circumstances.
- The level services budget begins with the current year budget and is adjusted according to actual spending in the current year, projections for new expenditures, and in some cases, projections for known savings.
- Although it varies, a typical year-over-year budget increase for Level Services will be between 3.0% and 5.0%.



# Calculating the Level Services Budget

Although we will review *every* line item, what **drives** the budget increase year-to-year should be fairly consistent, and typically includes:

- Salary increases due to contractual obligations, including Steps and Cost-of-living increases.
- Operations and Maintenance: Service contracts, Building and Grounds Maintenance, Supply and Equipment needs, and Utility costs.
- Special Education (especially Out-of-District Tuition).
- Fluctuations in the use of outside revenue sources, such as User Fees and Grants.



# Steps we took to arrive at the current budget

- Focused on Personnel, which accounts for approximately 88% of the total School Department Budget.
  - Ensured that all employees were accurately accounted for (in their current role/location, FTE, step, lane, salary, etc.).
  - Employees are budgeted "to the dollar".
- Reviewed historical expenditures and spending trends, especially for major drivers such as Utilities.
- Incorporated revenue offsets into the budget document to accurately represent the total cost of school operations.
- Created systems of allocations for major budget categories to better reflect how we operate as a school system and create more equity amongst schools.
- Reallocated funds when appropriate.





# Why Level Services “plus”

- Significant increases in Building Maintenance budget to accurately reflect current and historical spending.
- Increased Technology budget to ensure we have a sustainable device-replacement plan.
- Absorbed two Full-Day Kindergarten teachers and two Full-Day Kindergarten paras into the Operating Budget (from ESSER grant).

# How the Level Services Budget is Built

Budget Action	Budget Impact (\$)	Cumulative Total Budget	Cumulative % Increase
<b>Starting Point: Final FY'22 Budget</b>		43,255,955	
<b>Salaries:</b> Increase in Salaries, including steps, lanes, and estimated cost-of-living increases	1,712,446	44,968,401	3.96%
<b>Revenue Offsets:</b> Decrease in revenue offsets for SALARY accounts (i.e. budget <i>increase</i> )	71,891	45,040,292	4.13%
<b>Revenue Offsets:</b> Increase in revenue offsets for EXPENSE accounts (i.e. budget <i>decrease</i> )	(29,570)	45,010,722	4.06%
<b>Special Education:</b> Decrease in Out-of-District Tuition.	(91,846)	44,918,876	3.84%
<b>Facilities:</b> Increase in NON-SALARY accounts	220,453	45,139,329	4.35%
<b>Technology:</b> Increase in NON-SALARY accounts	85,351	45,224,680	4.55%
<b>Contracted Services:</b> Increase to Legal Counsel budget (Regular and Special Education combined)	43,461	45,268,141	4.65%
Increase to <b>Graduation Expenses</b> at High School and Middle School	16,100	45,284,241	4.69%
Miscellaneous adjustments to NON-SALARY accounts (e.g. Library books, office supplies, etc.)	16,497	45,300,738	4.73%

# Using outside revenue to “offset” the operating budget

Budget Offset	FY'22	FY'23	Incremental Change (\$)	Offset to Account Type	Notes
ESSER II and ESSER III	1,053,221	946,590	(106,631)	Salary	Reduction in FY'23: Absorb two Kindergarten teacher and two Kindergarten Paras into Operating Budget (Full Day K)
SPED Circuit Breaker Reimbursement	691,310	950,000	258,690	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 American Rescue Plan IDEA Grant	229,120	-	(229,120)	Expense	Special Education Out-of-District Tuition: One-time Grant for FY'22
SPED Early Childhood Grant 262	23,678	24,625	947	Salary	1.0 FTE SPED Para at ELC
Early Learning Center Tuition	72,000	72,000	-	Salary	4.0 FTE Paras at ELC
Title I Grant	524,348	553,217	28,869	Salary	5.0 FTE Teachers, 3.5 FTE Paras, 0.5 FTE Adjustment Counselor at Community School; 0.5 FTE Curriculum Coordinator
Title IIA Grant	104,692	109,616	4,924	Salary	0.5 FTE Elementary Curriculum Coordinator; 1.0 FTE teacher at Community School
<b>TOTAL</b>	<b>3,804,900</b>	<b>3,762,579</b>	<b>(42,321)</b>		

# Systems of Allocations

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- If you look at the line-item detail, you will notice that we made a significant number of changes to individual accounts (including creating several new accounts).
  - Of the 314 Expense accounts, 130 show an increase, 143 show a decrease, and 41 are level-funded.
- One of the reasons is how we are allocating the budget. For example:
  - *Instructional Supplies* allocated by student enrollment
  - *Building Maintenance* allocated by building square footage

# For example....

- For major categories in the Facilities Budget, like *Custodial Supplies and Building Maintenance*, we allocated the total budget based on building square footage.



Location	Total Square Footage	Percent of District
Amvet	52,416	8.18%
Community	83,122	12.98%
ELC	14,013	2.19%
Falls	27,741	4.33%
Martin	69,351	10.83%
Roosevelt	27,138	4.24%
Woodcock	14,843	2.32%
Middle School	177,000	27.63%
High School	175,000	27.32%

# The budget document

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- By law, School Departments in Massachusetts can “bottom line” spend, however it is important for the budget to accurately reflect our current/future operations.
- 472 separate accounts in the budget
  - 158 Salary
  - 314 Non-Salary (Expense)
- Budget document will contain line-item detail, but also summary breakdowns to provide some structure, guidance, and context to the reader.



# Total Budget By Account Type (Level Services)

Account Type	FY'22 FTE	FY'22 Budget	FY'23 FTE	FY'23 Budget	Difference (\$)	Difference (%)
1 - Professional Salaries	408.07	31,750,671	408.07	33,180,686	1,430,015	4.50%
2 - Administrative Salaries	26.50	1,238,960	26.50	1,276,127	37,167	3.00%
3 - Other Salaries	171.50	5,331,037	171.50	5,648,192	317,155	5.95%
4 - Contract Services		1,038,271		874,791	(163,480)	-15.75%
5 - Supplies & Materials		1,264,066		1,648,582	384,516	30.42%
6 - Other Expenses		2,632,950		2,672,360	39,410	1.50%
<b>Grand Total</b>	<b>606.07</b>	<b>43,255,955</b>	<b>606.07</b>	<b>45,300,738</b>	<b>2,044,783</b>	<b>4.73%</b>

Object codes, such as the one in the example circled below, define the category of goods or services purchased (as assigned by the Department of Elementary and Secondary Education). Each account number in our chart of accounts is assigned one of the following object codes:

- 1 – Professional Salaries
- 2 – Administrative Salaries
- 3 – Other Salaries
- 4 – Contract Services
- 5 – Supplies and Materials
- 6 – Other Expenses

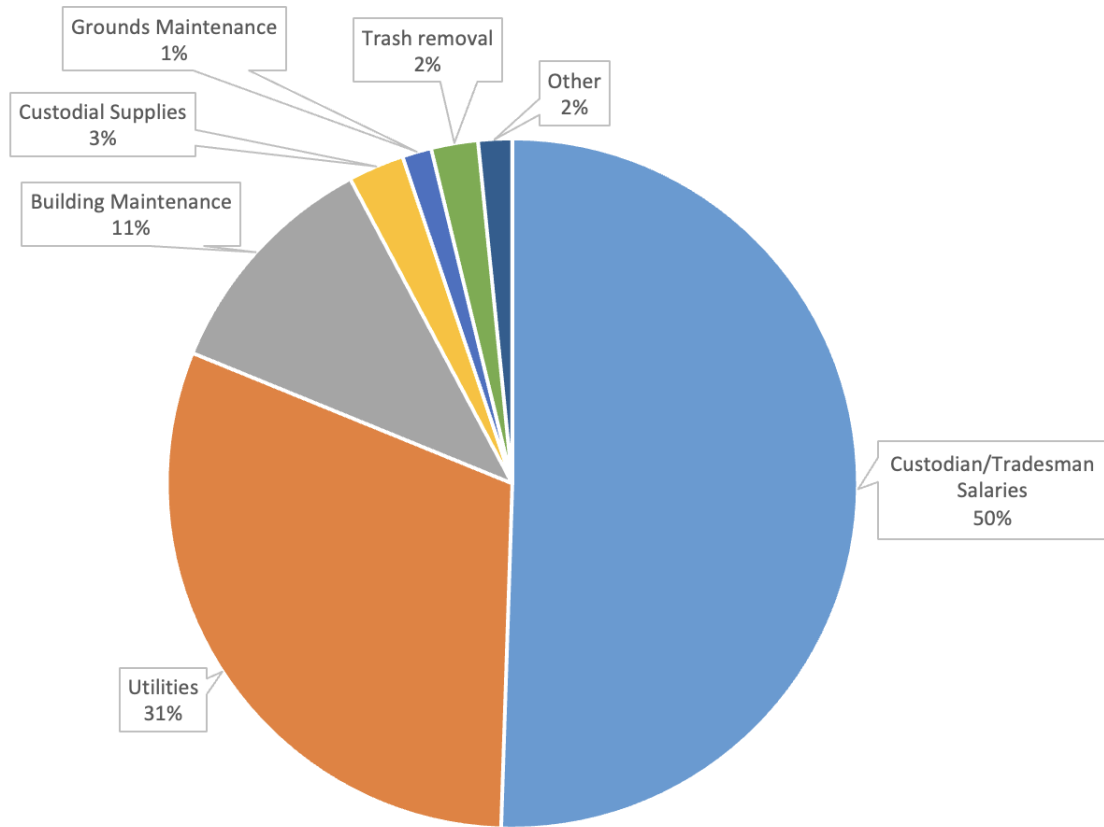
001	300	106	2020	232	4	EXPENSE	CONTRACT SERVICES - SPED
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# Total Budget By Location (Level Services)

Location	FY'22 FTE	FY'22 Budget	FY'23 FTE	FY'23 Budget	Difference (\$)	Difference (%)
Amvet	44.50	2,662,757	44.50	2,918,737	255,980	9.61%
Community	59.50	2,819,473	59.50	2,965,889	146,416	5.19%
District-Wide	98.07	11,135,201	98.07	11,251,071	115,870	1.04%
ELC	30.80	1,212,853	30.80	1,267,918	55,065	4.54%
Falls	31.00	1,850,941	31.00	2,022,544	171,603	9.27%
High School	120.70	8,874,008	120.70	9,412,076	538,068	6.06%
Martin	72.00	4,532,016	72.00	4,751,181	219,165	4.84%
Middle School	119.50	7,962,488	119.50	8,412,465	449,977	5.65%
Roosevelt	30.00	2,206,218	30.00	2,298,857	92,639	4.20%
<b>Grand Total</b>	<b>606.07</b>	<b>43,255,955</b>	<b>606.07</b>	<b>45,300,738</b>	<b>2,044,783</b>	<b>4.73%</b>



# Facilities Department Budget By Major Category



Category	FY'22 Budget	FY'23 Budget	Difference (\$)	Difference (%)
Custodian/Tradesman Salaries	1,767,176	1,828,522	61,346	3.47%
Utilities	1,087,300	1,109,588	22,288	2.05%
Building Maintenance	285,769	400,000	114,231	39.97%
Custodial Supplies	48,731	94,999	46,268	94.95%
Grounds Maintenance	21,729	49,500	27,771	127.81%
Trash removal	72,977	79,405	6,428	8.81%
Other	54,092	57,559	3,467	6.41%
<b>Total</b>	<b>3,337,774</b>	<b>3,619,573</b>	<b>281,799</b>	<b>8.44%</b>

# Special Education Budget by Account Type

Account Type	FY'22 FTE	FY'22 Budget	FY'23 FTE	FY'23 Budget	Difference (\$)	Difference (%)
1 - Professional Salaries	113.07	8,619,073	113.07	9,035,244	416,171	4.83%
2 - Administrative Salaries	4.00	180,673	4.00	186,093	5,420	3.00%
3 - Other Salaries	95.00	1,831,144	95.00	1,907,230	76,086	4.16%
4 - Contract Services		424,323		449,000	24,677	5.82%
5 - Supplies and Materials		72,734		77,672	4,938	6.79%
6 - Other Expenses		1,125,649		1,019,955	(105,694)	-9.39%
<b>Total Special Education</b>	<b>212.07</b>	<b>12,253,596</b>	<b>212.07</b>	<b>12,675,194</b>	<b>421,598</b>	<b>3.44%</b>

- Special Education accounts for 27.98% of the overall Operating Budget
- 19.2% of students have Individualized Education Plans ("IEPs")
- Out-of-District Tuition is projected to *decrease* in FY'23 by \$91,876



# Breakdown of Salary vs. Expense Budgets

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Budget Category	FY'22 Budget	Proposed FY'23 Budget	Incremental Change (\$)	Incremental Change (%)
Salaries (with FTE assigned)	38,270,581	39,939,220	1,668,639	4.36%
Salaries (with no FTE assigned)	1,828,026	1,871,833	43,807	2.40%
Revenue Offsets to Salary Accounts	(1,777,939)	(1,706,048)	71,891	-4.04%
<b>Net Salary Budget</b>	<b>38,320,668</b>	<b>40,105,005</b>	<b>1,784,337</b>	<b>4.66%</b>
<b>Total Expense Budget</b>	<b>4,935,287</b>	<b>5,195,733</b>	<b>260,446</b>	<b>5.28%</b>
<b>Total Budget</b>	<b>43,255,955</b>	<b>45,300,738</b>	<b>2,044,783</b>	<b>4.73%</b>

# Transportation Budget

Budget Category	FY'22	FY23	Difference (\$)	Difference (%)
Transportation Services - Reg Day	1,215,000	1,250,640	35,640	2.93%
Mid-day Kindergarten	63,900	0	(63,900)	-100.00%
Bus Drivers - Specialized Transportation	640,926	557,018	(83,908)	-13.09%
Bus Monitors - Specialized Transportation	0	191,718	191,718	100.00%
Repairs, owned buses	90,000	68,000	(22,000)	-24.44%
Gasoline / Diesel	85,000	85,000	0	0.00%
Contracted Service - Transportation	50,000	105,900	55,900	111.80%
Supplies - All Buses	20,000	20,000	0	0.00%
Bus Cleaning	12,384	16,200	3,816	30.81%
Route Mapping / Travel Reimb	500	500	0	0.00%
	2,177,710	2,294,976	117,266	5.38%
User Fee Offset	-220,000	-220,000	0	0.00%
<b>Budget Request</b>	<b>1,957,710</b>	<b>2,074,976</b>	<b>117,266</b>	<b>5.99%</b>

# Crossing Guards Bristol County Agricultural

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<b>Budget Category</b>	<b>FY'22</b>	<b>FY23</b>	<b>Difference (\$)</b>	<b>Difference (%)</b>
Crossing Guards	75,150	95,000	19,850	26.41%
Bristol County	96,765	105,560	8,795	9.09%

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TOWN OF NORTH ATTLEBOROUGH  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 1  
bgnyrpts

PROJECTION: 20231 OPERATING BUDGET FOR FISCAL 2023

FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
300 SCHOOL DEPARTMENT							
SCHOOL DEPARTMENT - DI	34,440,943.34	35,535,541.89	36,586,548.70	24,921,019.22	38,251,946.00	40,200,005.00	5.1%
SCHOOL TRANSP SALARIES	592,295.55	625,680.66	547,704.88	473,926.99	640,926.00	676,857.00	5.6%
SCHOOL DEPARTMENT - TR	1,188,680.79	1,212,960.64	1,181,162.78	971,632.42	1,316,784.00	1,398,119.00	6.2%
SCHOOL DEPARTMENT - DI	4,232,097.80	4,920,583.65	4,395,529.81	3,524,364.74	5,175,924.00	5,001,293.00	-3.4%
SCHOOL DEPARTMENT	40,454,017.48	42,294,766.84	42,710,946.17	29,890,943.37	45,385,580.00	47,276,274.00	4.2%
TOTAL GENERAL FUND	40,454,017.48	42,294,766.84	42,710,946.17	29,890,943.37	45,385,580.00	47,276,274.00	4.2%
GRAND TOTAL	40,454,017.48	42,294,766.84	42,710,946.17	29,890,943.37	45,385,580.00	47,276,274.00	4.2%

\*\* END OF REPORT - Generated by Michael Borg \*\*