

SOMERSET PUBLIC SCHOOLS



FISCAL YEAR 2021
BUDGET PUBLIC HEARING
February 24, 2020

What Drives the Budget?

- Staffing and Labor Costs
 - Bargaining unit contracts for Teachers, Paraprofessional and Café worker are settled for FY21 budget.
 - Current negotiations are underway with the Administrative Assistance and Custodian / Maintenance staff
- Enrollment Changes – Decrease of 68 students from PY
- Special Education
- Student Needs (social, emotional, ELL, 504, etc.)
- Technology
- Transportation

FY21 Staffing and Labor Costs

- Salaries = 76.8% of Gross Budget
- Current Enrollment (FY20)
 - Teachers and Content Coordinators – 168
- Administrative Assistants – 11.6
- Custodial/Maintenance – 16.6
- Paraprofessional and Speech/Therapist Assistants – 57.8
- Administrators & Principals - 10

FY21 Highlights

Path to Improvement

- 1:1 Initiative for Middle School 6th - 7th graders
- Shift in Staffing K-5 for enrollment changes
- Increase Paraprofessional to meet student needs per IEP's
- Replace contracted services with BCBA position allowing for increased services

Student Opportunity Act (New Chapter 70 Funds)

- 3 Special Education positions at South, Chace and Middle School to provided service and to help close the achievement gap
- 1 Special Education position at South Elementary TLC classroom
- 1 Paraprofessional TLC classroom
- 1 Adjustment Counselor shared with South and North
- 1 Instructional Coach district to help close the achievement gap

Special Education – Placement Options

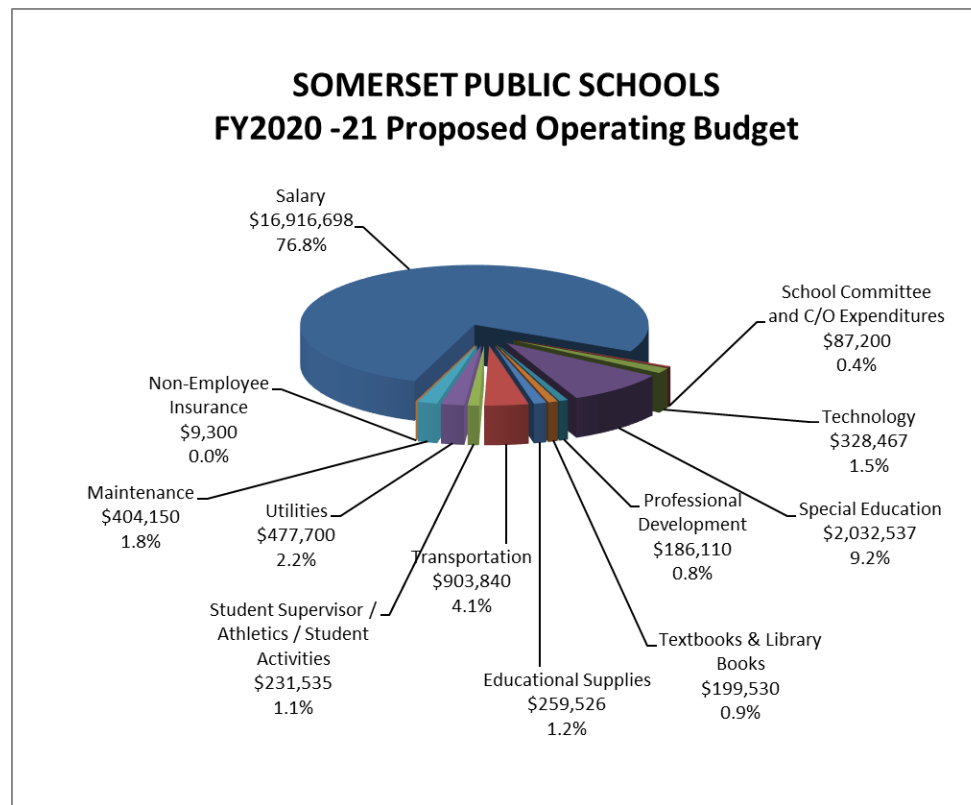
- **Elementary Schools**
 - Full Inclusion
 - Resource Room (small group setting for one specific subject)
 - Learning Enriches Academic Performance (LEAP) I & II
 - Insights (I & II)
 - Therapeutic Learning Center (TLC)
- **Middle School**
 - Full Inclusion, including co-taught classes
 - Resource Room (small group setting for one specific subject)
 - Insights (III)
 - *Learning Enriches Academic Performance (LEAP) III**
 - *Therapeutic Learning Center (TLC)**

FY21 Somerset Public Schools Gross Operating Costs w/ Prior Year Budgets

	<u>FY19 BUDGET</u>	<u>FY20 BUDGET</u>	<u>FY21 Proposed Budget</u>	<u>FY20 INCREASE / (DECREASE)</u>	<u>% FY20 INCREASE / (DECREASE)</u>	<u>% OF TOTAL GROSS BUDGET</u>
SALARIES	\$15,438,227	\$16,024,232	\$16,916,698	\$892,466	5.57%	76.77%
SCHOOL COMM AND C/O EXP.	\$86,748	\$86,700	\$87,200	\$500	0.58%	0.40%
TECHNOLOGY	\$324,420	\$182,942	\$328,467	\$145,525	79.55%	1.49%
SPECIAL EDUCATION	\$2,748,589	\$1,647,630	\$2,032,537	\$384,907	23.36%	9.22%
PROFESSIONAL DEVELOPMENT	\$132,155	\$186,110	\$186,110	\$0	0.00%	0.84%
TEXTBOOKS & LIBRARY BOOKS	\$385,020	\$195,913	\$199,530	\$3,617	1.85%	0.91%
EDUC & OFFICE SUPPLIES	\$231,912	\$254,262	\$259,526	\$5,264	2.07%	1.18%
TRANSPORTATION/ FEILD TRIPS	\$797,531	\$897,407	\$903,840	\$6,433	0.72%	4.10%
ATHLETICS/STUDENT ACTIVITY	\$127,850	\$195,377	\$231,535	\$36,158	18.51%	1.05%
UTILITIES	\$407,182	\$451,700	\$477,700	\$26,000	5.76%	2.17%
MAINTENANCE	\$393,456	\$355,183	\$404,150	\$48,967	13.79%	1.83%
NON-EMPLOYEE INSURANCE	\$9,300	\$9,300	\$9,300	\$0	0.00%	0.04%
TOTAL OPERATING EX	\$21,082,390	\$20,486,756	\$22,036,593	\$1,549,837	7.57%	100.00%

Preliminary FY21 Gross Operating Budget Expenses

The chart below is a breakdown of the FY2020-21 Proposed Operating Budget. The operating budget as presented represents a 7.57% increase in expenditures and is a level service budget. The majority of the increase relate to salary and benefits and fixed cost, Special Education support services and transportation. Lastly, the implementation of the 1:1 devices for grades 6 and 7, with additional technology resources reallocated to the K-5 grades.



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District Revenue Sources

The FY21 Preliminary Gross Operating Budget of \$23,482,973 is the actual cost of operating the Somerset Public School District. It is offset by other District Revenue Sources totaling \$1,446,380. This brings the Net FY21 Preliminary Operating Budget to \$22,036,593.

RESTRICTED - OTHER PROGRAMS				
CIRCUIT BREAKER - Offset above	500,000	500,000	-	0.00%
IDEA GRANT - Offset above	447,380	447,380	-	0.00%
TITLE I	227,804	220,000	(7,804)	-3.43%
SC RENT CREDIT - Offset above	132,000	150,000	18,000	13.64%
PRESCHOOL REVOLVING	112,000	112,000	-	0.00%
BEFORE/AFTER SCHOOL	17,000	17,000	-	0.00%
TOTAL - RESTRICTED OTHER PROGRAMS	1,436,184	1,446,380	10,196	0.71%

FY21 Chapter 70 Foundation Budget

273 Somerset

	Base Foundation Components					Incremental Costs Above the Base					13	14
	1	2	3	4	5	8	9	10	11			
	----- Kindergarten -----					Junior/	Special Ed	Special Ed	EL	EL		
	Pre-school	Half-Day	Full-Day	Elementary	Middle	In-District	Tuitioned-Out	PK-5	6-8	Low income	TOTAL	
Foundation Enrollment	61	0	152	907	668	66	17	17	1	470	1,758	
1 Administration	12,192	0	60,759	362,555	267,020	182,081	50,202	1,588	98	25,639	962,134	
2 Instructional Leadership	22,019	0	109,736	654,809	482,263	0	0	2,780	172	121,490	1,393,269	
3 Classroom & Specialist Teachers	100,966	0	503,173	3,002,451	1,945,944	600,822	0	19,458	1,202	1,185,956	7,359,972	
4 Other Teaching Services	25,895	0	129,054	770,079	408,268	560,980	767	2,780	172	0	1,897,994	
5 Professional Development	3,993	0	19,909	118,817	94,863	28,983	0	794	49	57,537	324,945	
6 Instructional Materials, Equipment & Technology	14,613	0	72,828	434,571	320,059	25,298	0	1,985	123	8,822	878,298	
7 Guidance & Psychological Services	7,976	0	39,754	237,217	220,373	0	0	1,191	74	48,025	554,610	
8 Pupil Services	2,921	0	14,568	130,363	156,840	0	0	397	25	249,542	554,655	
9 Operations & Maintenance	28,037	0	139,724	833,751	665,709	203,394	0	4,765	294	0	1,875,674	
10 Employee Benefits/Fixed Charges	34,441	0	171,637	1,024,203	784,165	212,655	0	4,368	270	191,840	2,423,578	
11 Special Education Tuition	0	0	0	0	0	0	476,640	0	0	0	476,640	
12 Total	253,054	0	1,261,142	7,568,815	5,345,503	1,814,213	527,608	40,107	2,478	1,888,850	18,701,770	
FY21 Increment Per Student	\$4,148		\$8,297	\$8,345	\$8,002	\$27,488	\$31,036	\$2,359	\$2,478	\$4,019	\$10,638	
FY20 Increment Per Student	\$4,023		\$8,046	\$8,093	\$7,756	\$27,167	\$29,458	\$2,177	\$2,721	\$3,921	\$10,307	
FY21 Incr/(Decr) Increment Per Student	\$125		\$251	\$252	\$246	\$321	\$1,578	\$182	-\$243	\$98	\$331	

- Foundation Budget increased \$399,853 or 4.48% over FY20
- Projected Employee Benefits/Fixed Charges for FY21 = \$6,997,370
- Actual out of district students FY20 = 26 students (avg. \$82.7k)
- Actual in district students on IEP's = 317 students (18.03% of pop.; State average 18.1)

What is Net School Spending?

- **Net School Spending is essentially the Foundation Budget as depicted on the prior slide and represents minimum spending for schools.**
- *NSS does not include regular or special education transportation expenditures.*
- *Adjusted annually to reflect changes in enrollment, demographics, inflation, and geographical wage differences. Tax levy valuations are included but on a bi-annual basis.*
- *State dictates a Community's Contribution as a % of total Foundation Budgets (FY21 Somerset 50.16% for all 4 School Districts) – formula derived from Required Local Contribution & Total Foundation Budgets*
- *This Percentage (50.16%) gets multiplied by the total Foundation for each School*
 - *\$18,701,770 Foundation Budget for Somerset PreK-8 x 50.16% = \$9,381,508*
 - *\$9,381,508 is the minimum required contribution for Somerset*
 - *Foundation Budget of \$18,701,770 less \$9,381,508 = Chapter 70 Aid of \$9,320,262*

Massachusetts Department of Elementary and Secondary Education
Office of School Finance



FY21 Chapter 70 Apportionment of Local Contribution Across School Districts

273 Somerset	Somerset	Somerset Berkley	Greater Fall River	Bristol County	Combined Total for All Districts
<u>FY21 apportionment of contribution among community's districts</u>					
FY21 total unapportioned required contribution ('municipal contribution' tab row 519 or 25)					15,305,791
6FY21 foundation enrollment	1,758	741	132	20	2,651
7FY21 foundation budget	18,701,770	8,981,184	2,475,792	352,915	30,511,661
8Each district's share of municipality's total FY21 foundation	61.29%	29.44%	8.11%	1.16%	100.00%
9FY21 Required Contribution	9,381,508	4,505,298	1,241,950	177,035	15,305,791
Required Contribution as a % of Foundation Budget	50.16%	50.16%	50.16%	50.16%	50.16%

FY17 Per Pupil Cost Comparison – Local Districts

SELECT COMPARISON DISTRICTS							
Select up to ten comparison districts in the blue cells (use drop-down or type district name) Delete and re-select comparison names if you select a new target district above	Region	2018 \$/In-district Pupil	2019 Relative District Wealth*	2019 Students			
				Total Enrolled	Econ Disadv	SWD	EL
				#	%	%	%
Somerset	Southeast	\$14,196	54%	1,771	22.0	16.7	1.1
Swansea	Southeast	\$13,475	64%	2,084	19.3	13.4	0.3
Seekonk	Southeast	\$15,347	73%	2,087	13.8	17.2	3.3
Fall River	Southeast	\$14,628	24%	10,120	67.1	21.2	16.4
Westport	Southeast	\$15,219	111%	1,438	24.1	17.9	0.8
Berkley	Southeast	\$11,372	51%	888	17.2	14.0	0.9
Dighton-Rehoboth	Southeast	\$13,935	63%	2,902	15.8	15.8	0.2

**This is an indicator of community wealth (personal income and property value) calculated for the Chapter 70 aid program. A district at 100% has the capacity to fully fund its foundation budget. Districts at less than 100% are less wealthy, with less personal income and property value, and districts at more than 100% are more wealthy.*

Source: DESE RADAR Benchmarking

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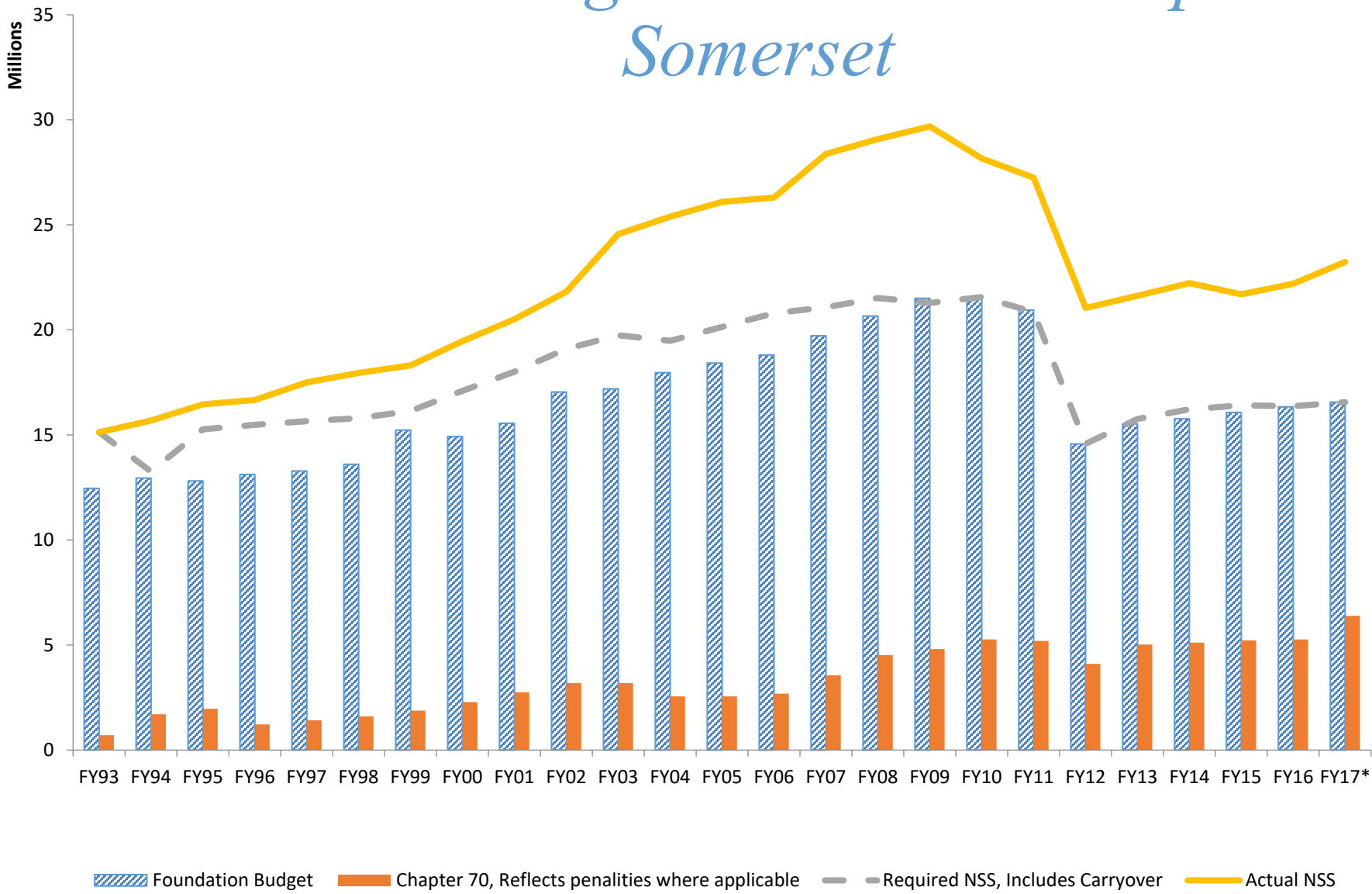
FY18 Per Pupil Cost Comparison w/ Similar Wealth

SELECT COMPARISON DISTRICTS							
These similar district list are generated by algorithms using district type and size with 1) student demographics, or 2) municipalities personal income and property value	Region	2018 \$/In-district Pupil	2019 Relative District Wealth*	2019 Students			
				Total Enrolled	Econ Disadv	SWD	EL
				#	%	%	%
Somerset	Southeast	\$14,196	54%	1,771	22.0	16.7	1.1
Acushnet	Southeast	\$12,711	57%	1,004	24.9	14.2	0.8
Amherst	Pioneer Valley	\$21,981	75%	1,131	31.7	20.8	15.9
Berkley	Southeast	\$11,372	51%	888	17.2	14.0	0.9
Kingston	Southeast	\$11,825	63%	1,040	16.9	17.4	2.0
Norfolk	Southeast	\$15,351	88%	963	5.1	18.2	2.1
Orange	Pioneer Valley	\$14,510	27%	588	55.4	26.8	1.9
Plainville	Southeast	\$16,291	71%	711	19.8	17.2	4.4
Sudbury	Gr Boston	\$15,944	117%	2,653	5.2	18.1	1.9

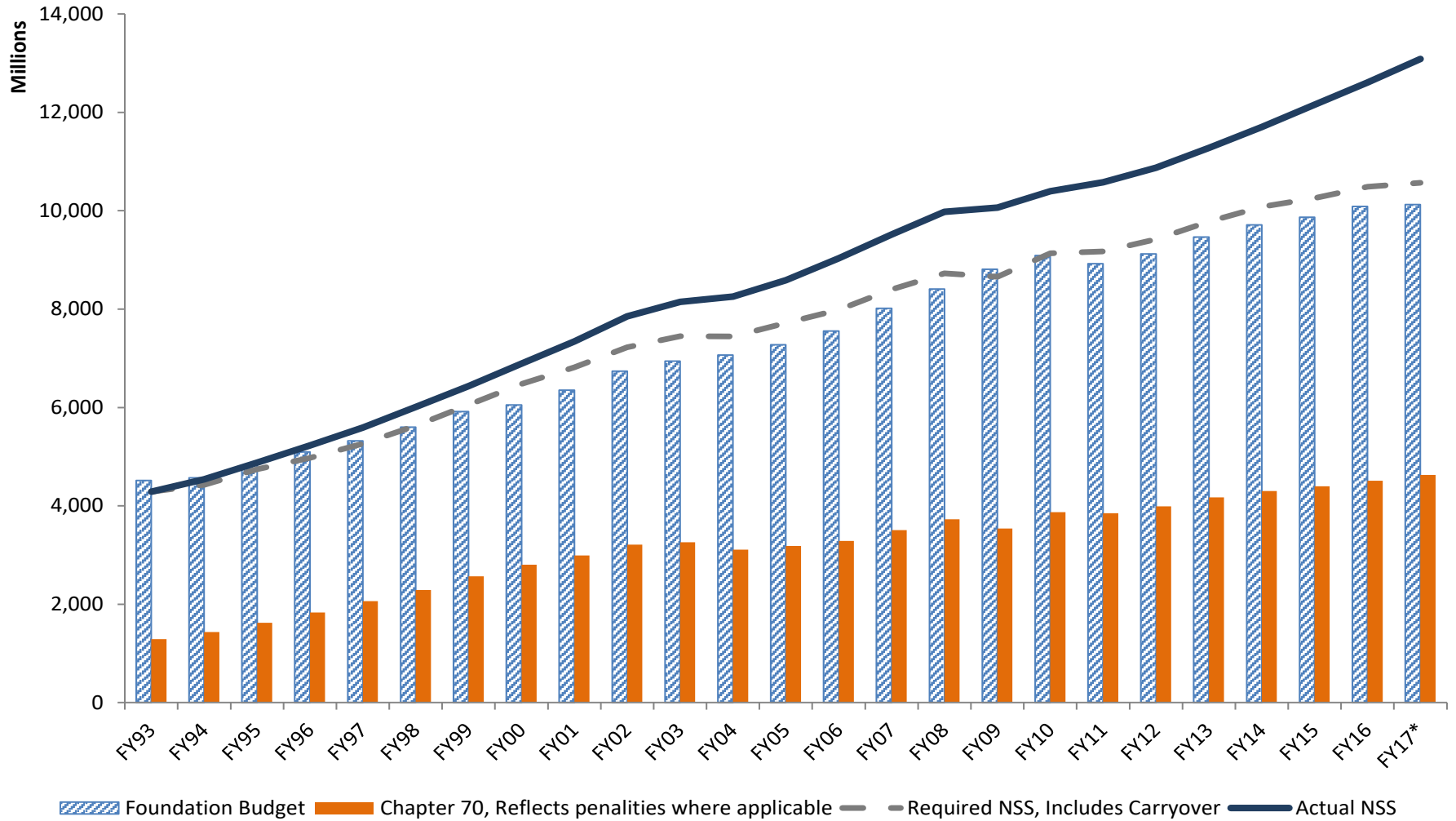
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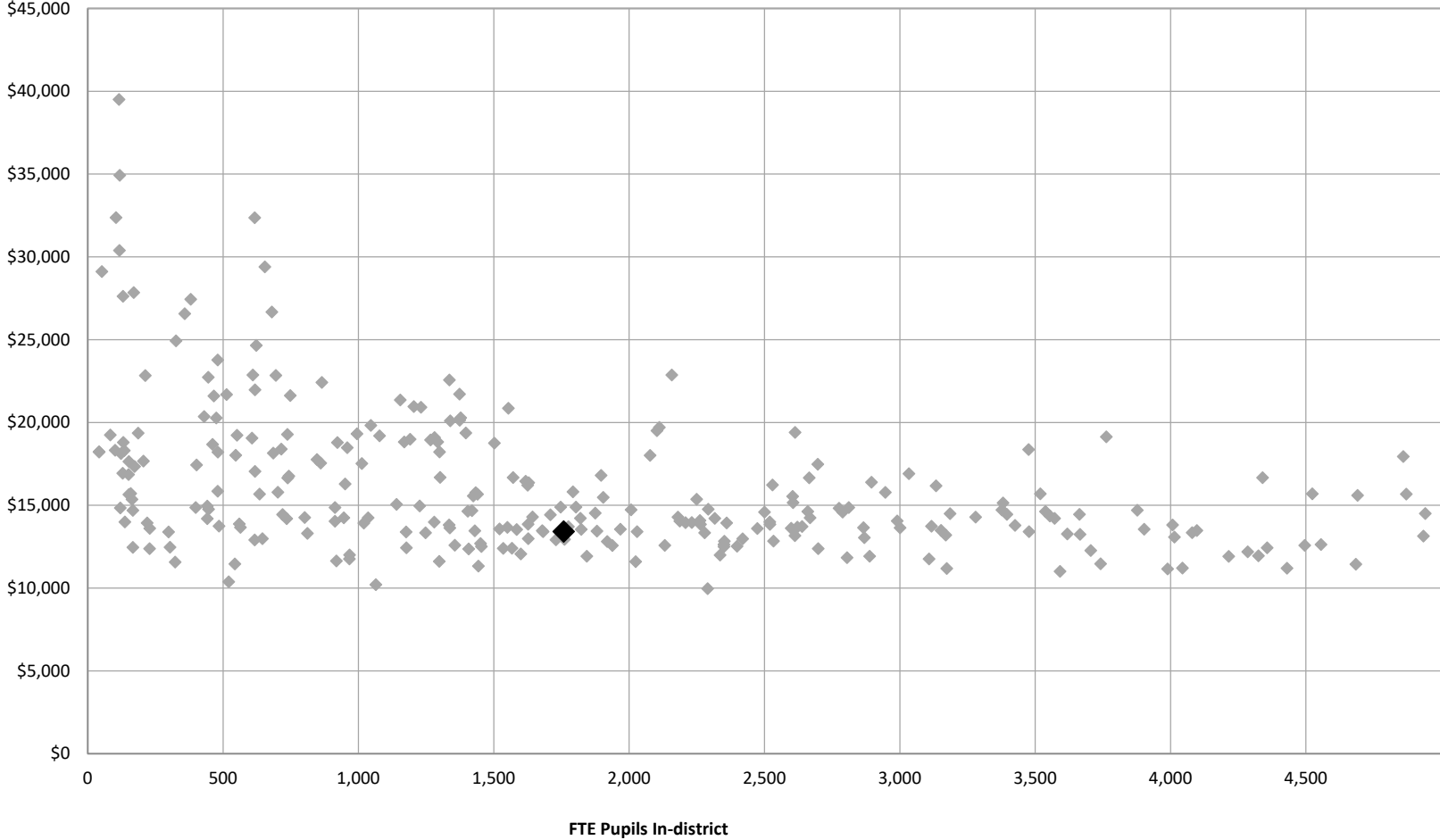
Foundation Budget vs. Net School Spending Somerset



Foundation Budget vs. Net School Spending Statewide



FY17 Per Pupil Expenditures Compared to All Districts



◆ All Districts

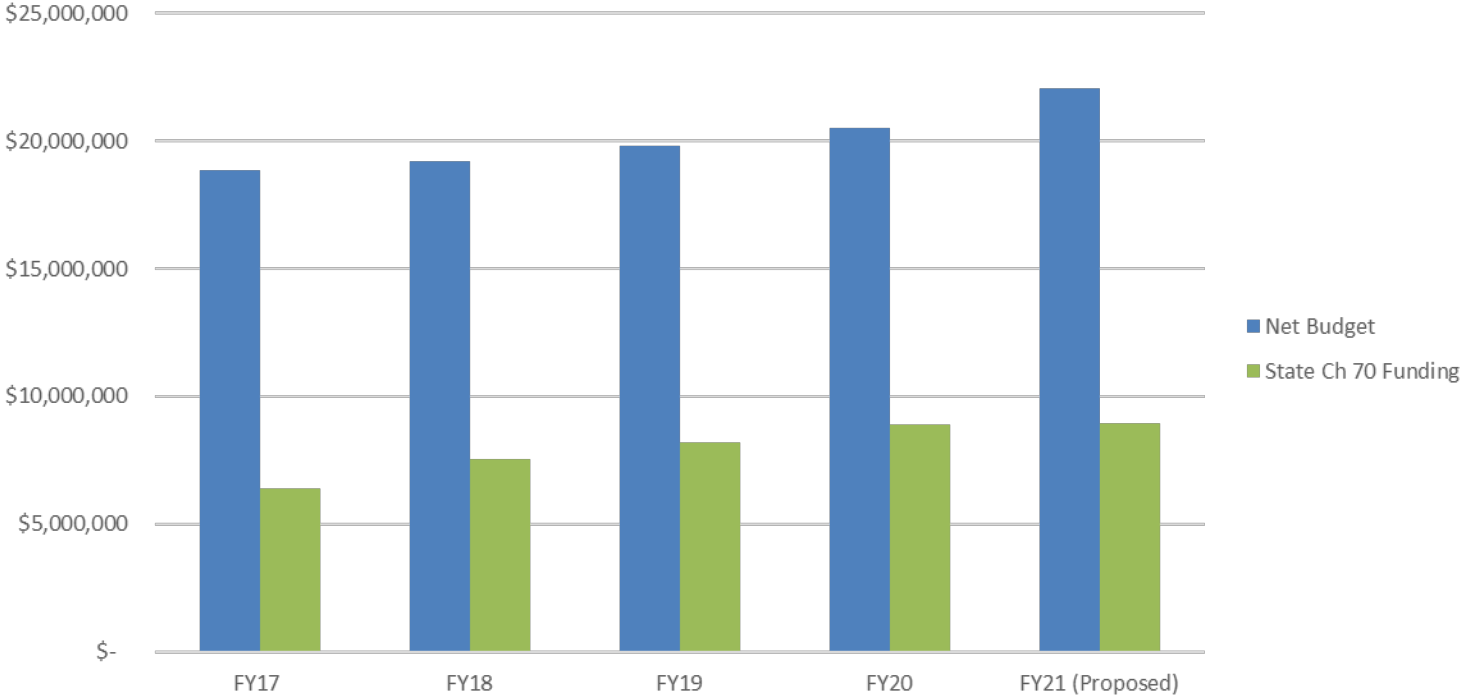
◆ Somerset

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Historical Changes in Net Budget

<u>Fiscal Year</u>	<u>Net Budget</u>	<u>Increase/ (Decrease) Dollars</u>	<u>Increase/ (Decrease) Percentage</u>	<u>State Ch 70 Funding</u>	<u>Other Revenues - estimate</u>	<u>Town Tax Based Obligation</u>	<u>Increase/ (Decrease) Percentage</u>	<u>ENROLLMENT</u>
FY13	\$ 18,374,676	\$ 533,158	2.99%	\$ 5,022,378		\$ 13,352,298		1813
FY14	\$ 18,311,910	\$ (62,766)	-0.34%	\$ 5,067,653		\$ 13,244,257	-0.81%	1811
FY15	\$ 17,919,878	\$ (392,032)	-2.14%	\$ 5,217,678	\$ 135,000	\$ 12,567,200	-5.11%	1808
FY16	\$ 18,466,325	\$ 546,447	3.05%	\$ 5,262,728	\$ 101,586	\$ 13,102,011	4.26%	1802
FY17	\$ 18,854,776	\$ 388,451	2.10%	\$ 6,388,179	\$ 60,000	\$ 12,406,597	-5.31%	1778
FY18	\$ 19,211,871	\$ 357,095	1.89%	\$ 7,542,377	\$ 228,750	\$ 11,440,744	-7.78%	1804
FY19	\$ 19,783,404	\$ 571,533	2.97%	\$ 8,175,585	\$ 255,000	\$ 11,352,819	-0.77%	1792
FY20	\$ 20,486,756	\$ 703,352	3.56%	\$ 8,891,820	\$ 265,600	\$ 11,329,336	-0.21%	1789
FY21 (Proposed)	\$ 22,036,593	\$ 1,549,837	7.57%	\$ 8,920,409	\$ 265,600	\$ 12,850,584	13.40%	1735

Total Budget with Chapter 70



Somerset Public Schools FY21 Preliminary Budget

- Net Operating Budget represents a 7.57% or (\$1,549,837) increase over FY20 Budget.
- Path to Improvement with inclusion of 1:1 Chromebooks for 6-7th graders at Middle School
- Extension of Special Education Programs to South Elementary, Adjustment Counselors at South & North
- Chapter 70 monies published on January 22, 2020. Somerset Public Schools projected to receive approximately \$399k more than in FY20. DESE has established requirement for additional Chapter 70 monies requiring districts action steps the fund will be used to improve student success.

Questions/Feedback?