

SOMERSET BERKLEY
REGIONAL SCHOOL DISTRICT



SOMERSET PUBLIC SCHOOLS

All Students Achieving Excellence

Somerset Public Schools Fiscal Year 2023-2024 Preliminary Budget

Public Hearing March 28, 2023

Somerset Public Schools
FY24 Budget Public Hearing
Agenda

- Staffing and Labor Costs
- Enrollment
- Special Education
- Student Needs (social, emotional, ELL, 504, etc.)
- Technology
- Transportation
- Continued programs under Student Opportunity Act

FY24 Budget Process

- November 16, 2022 – Principal submitted the draft FY24 building level budget
- December 5- December 16, 2022 – School Administration and District Leadership met with Content Coordinators to review budget request in detail and made adjustments as needed.
- February 2, 2023 – District leadership presents the FY24 preliminary Special Education Out of District Tuition, Transportation, Professional Development, Technology, Building & Grounds Maintenance.
- February 16, 2023 – District leadership presents Enrollment Data, FY24 preliminary new staff request, and salary budget by function.
- March 2, 2023 – January 31, 2023 Year to Date Financial report presented. District leadership presents the first draft of the FY24 Preliminary Budget detail by line item. Discuss.
- March 28, 2023 – Public Hearing on the FY24 Preliminary Budget

FY24 Budget Process

The district is in the process of building a new strategic plan that builds upon the objectives below. These objectives have been informed by feedback from all major stakeholders including students, staff, families, and representatives from the community. These objectives provide the roadmap for where the District needs to focus its efforts and financial responsibility.

2021-2026 District Strategy Objectives

Objective I	Objective II	Objective III	Objective IV
Deliver engaging, relevant, and authentic learning experiences to all students that demonstrate real world connections.	Foster and embrace a school culture of belonging that celebrates diversity, encourages inclusivity, and responds effectively to the academic and social-emotional learning of all students.	Maintain healthy, secure, and safe facilities that positively impact teaching and learning.	Strengthen family and community partnerships to support student academic and social-emotional growth.

Emerging themes from the many discussions that took place emphasized social-emotional learning, financial literacy, cultural diversity, and world language offerings, civics, college and career readiness skills, and more student supports for all students. Additionally, the Student Opportunity Act plan addresses closing achievement gaps for students with disabilities and the school's "high needs" population.

Enrollment Trends

Current Enrollment

- **Preschool: 69**
- **K-5: 1022**
- **SMS: 576**
- **Total PK-8: 1,667 students**

Enrollment Trends

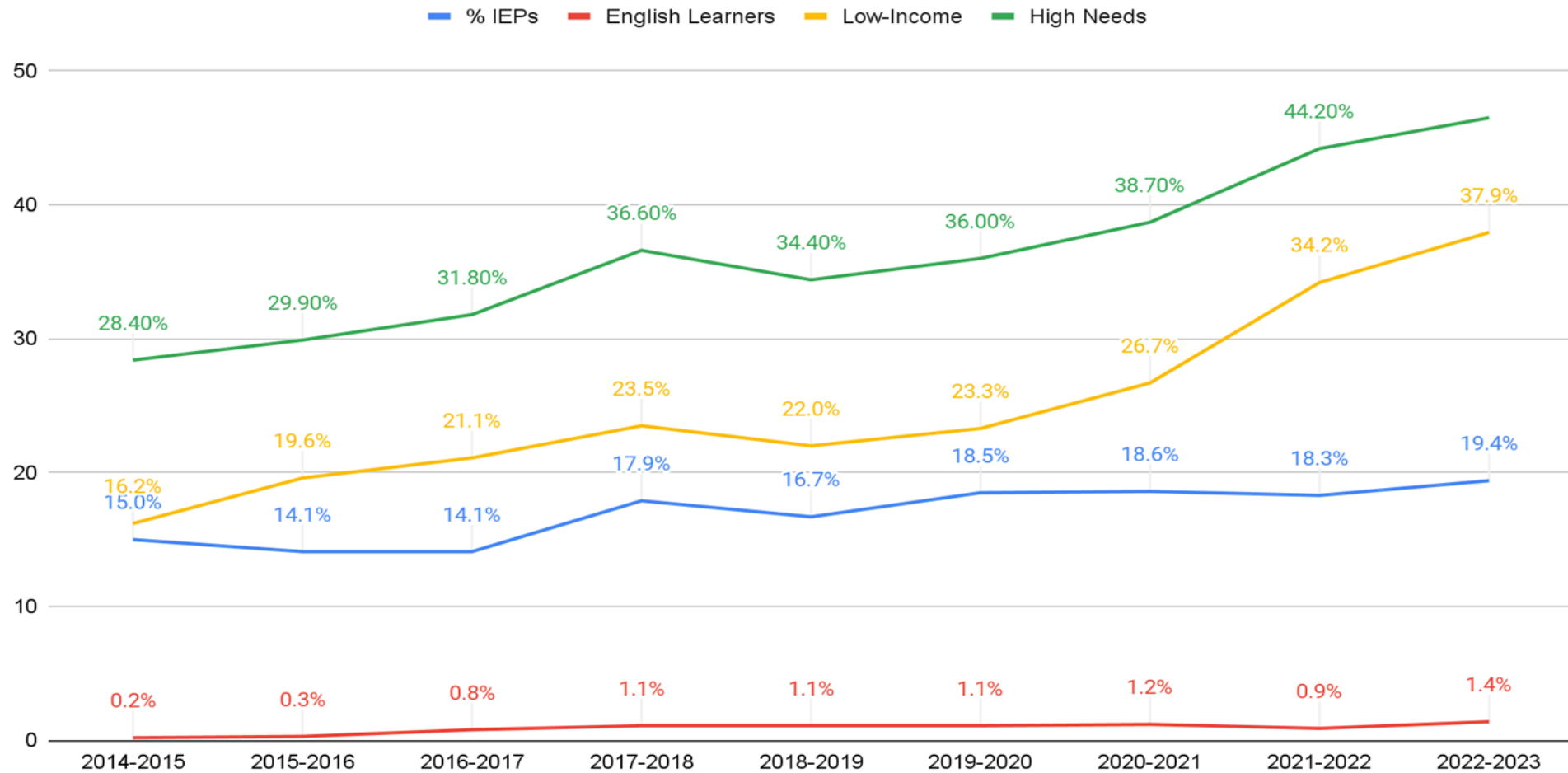
Year	Total SPS Population	% *IEPs	#IEPs	English Learners	Low-Income	High Needs
2014-2015	1831	15.0%	275	0.2%	16.2%	28.4%
2015-2016	1802	14.1%	254	0.3%	19.6%	29.9%
2016-2017	1792	14.1%	253	0.8%	21.1%	31.8%
2017-2018	1789	17.9%	320	1.1%	23.5%	36.6%
2018-2019	1771	16.7%	296	1.1%	22.0%	34.4%
2019-2020	1739	18.5%	322	1.1%	23.3%	36.0%
2020-2021	1606	18.6%	299	1.2%	26.7%	38.7%
2021-2022	1646	18.3%	301	0.9%	34.2%	44.2%
2022-2023	1667 (-9%)	19.4%	323 (+17%)	1.4%	37.9% (+233%)	46.5% (+64%)

An additional 120 students (7.4%) have active 504 Plans

****IEP: Individualized Education Plan***

Enrollment Trends

Changing Needs



Enrollment Trends

Elementary Student Enrollment and Staffing Changes

School Year	K-5 Enrollment	K-5 Core Instructional Teachers	Art, PE, Music, Tech, Health
2014-15	1126	52	12
2022-23	1022 (-9.2%)	44 (-15%)	11.5 (-4%)

Enrollment Trends

Elementary Staffing: Adjusting to Students' Needs

School Year	Special Education	Reading, Intervention	*BCBAs, **RBTs	***OOD Students
2014-15	12	6	0	41
2022-23	22	12	7	14

- Order of magnitude costs:
 - \$3 Million savings in out of district tuition and related transportation
 - \$1.3 Million in salaries (not including benefits): teachers, paraprofessionals, behavior specialists

* BCBA: Board Certified Behavior Analyst **RBT: Registered Behavior Technician ***OOD: Out of District

ELEMENTARY CLASS SIZES						
	South		North		Chace	
Grade	22-23	23-24	22-23	23-24	22-23	23-24
Preschool			67	70		
All Day Kindergarten	19	17	16	18	22	19
	20	18	18	18	19	19
			20	18		19
				18		
				18		
			5	3		
Total ADK	39	35	59	93	41	57
Grade One	22	19	24	18	25	20
	23	20	19	18	22	21
			24	18		
			3	5		
Total Grade One	45	39	70	59	47	41
Grade Two	19	22	21	22	24	23
	19	23	21	22	27	24
			23	23		
			1	3		
Total Grade Two	38	45	66	70	51	47
Grade Three	20	19	20	21	24	17
	21	19	22	22	24	17
			23	22		17
			0	1		
Total Grade Three	41	38	65	66	48	51
Grade Four	25	20	21	21	23	24
	25	21	24	22	23	24
			24	22	24	
			3	0		
Total Grade Four	50	41	72	65	70	48
Grade Five	22	25	23	23	22	23
	23	25	23	23	23	23
			22	23	23	23
				3		
Total Grade Five	45	50	68	72	68	70
Total	258	248	467	495	325	314

FY24 Budget Considerations

- Zero Based Budgeting
- Data Driven Decisions:
 - Grade Level Enrollment
 - Student Needs
 - Staffing Levels
- Identified One-Time Expenditures
- Buildings and Grounds Improvements
- Special Education Program Review

FY24 Budget Consideration

- The Annual 12 month inflation rate ending in **February was 6.0%**. The long-lasting impact of the pandemic continues to plague everyone with economic uncertainty. The excessively high cost of living is felt by all. This ultimately carries through the local and state levels.
- The School Committee and Administration are cognizant of the current financial realities of the local taxpayers, while simultaneously following the District Strategic Plan to address the needs of all our students.

FY24 Budget Drivers:

State Mandates

- **Student Opportunity Act (SOA)** – Chapter 70 increase is required to be used to fund initiatives that will close achievement gaps and prepare students for High School and ultimately college and career;
 - Special Education
 - Counseling
 - Interventionist
 - Social Emotional Support

FY24 Budget Drivers: Staffing and Labor Cost

Salaries total 80.22% of the Gross Budget

- Teachers and Content Coordinators –173.7
- Admin Assistants –12.9
- Custodians / Maintenance –16.6
- Data / Technology – 2.70
- Paraprofessional and Speech / Therapist Assistants – 64
- Administrators & Principals – 10.8

Labor Contract

- Custodian/Maintenance expires 6/30/2023
- Admin Assistant expires 7/31/2023
- STA Teachers' Contract expires 8/31/2024
- Café Workers expires 7/31/2024
- Paraprofessional Staff expires 7/31/2024

FY24 Preliminary Budget

Expenditure:

Total Net Operating Budget increases by \$1,163,969 or 5.11% compared to FY23.

- The increases include \$996,357 staff contractual increases and new staff requests, and
- \$61,883 educational supplies and regular transportation costs, which is offset by a reduction in homeless transportation.
- Funding of the additional School Resource Office (SRO).
- Offset reductions in the amount of **(\$89,487)** in OOD tuition, **(\$64,163)** special education transportation. The use of Circuit Breaker funds to cover special education tuition.

Revenue:

- Chapter 70 is anticipated to increase per the Governor's proposed budget by \$219k.

SPS FY24 Preliminary Budget Adjustments and New Staff Request

Enrollment Changes / Student Needs		Estimate		Total
		FTE	Salary	
<u>Administration</u>				
Assistant Principal (increase FTE)	Chace	0.10	\$5,760	
Assistant Principal (increase FTE)	South	0.10	\$10,000	
Assistant Principal (increase FTE to FT)	Middle	0.40	\$40,000	
		0.60		55,760
<u>Certified Staff</u>				
Technology Teacher	Chace	-0.10	(\$4,185)	
Spec Educ Teacher	Chace	0.00	\$0	
Grade Kindergarten - projected enrollment	Chace	1.00	\$58,685	
Grade 2	Chace	0.00	\$0	
Grade Kindergarten - projected enrollment	North	1.00	\$58,685	
Grade Kindergarten - projected enrollment	North	1.00	\$58,685	
Grade PreK - Mandate	North	1.00	\$58,685	
Spec Educ Teacher	South	0.00	\$0	
Board Certified Behavior Specialist	South	0.50	\$34,646	
		4.40		\$265,201
<u>Support Staff</u>				
Para	Chace	1.00	\$24,106	
Para - Insights	North	1.00	\$24,106	
Para 1:1	North	1.00	\$24,106	
		3.00		\$72,318
Associated Benefits				\$5,703
Total Increase Enrollment / Student Needs		8.00		\$398,982

SPS FY24 Preliminary Budget Comparison of Net Operating Costs

	Amended Budget 2022-23	Preliminary Budget 2023-24	Budget Adjustment 3/24/2023 2023-24	Adjusted Preliminary Budget 2023-24	Variance	Percent Change
OPERATING						
Salary	\$18,209,672	\$19,206,029		\$19,206,029	\$996,357	5.51%
School Committee and C/O Expenditures	\$130,822	\$134,094		\$134,094	\$3,272	2.59%
Technology	\$531,358	\$570,428		\$570,428	\$39,070	9.02%
Special Education	\$508,468	\$482,599	(\$90,563)	\$392,036	(\$116,432)	-22.90%
Professional Development	\$157,984	\$185,174		\$185,174	\$27,190	17.21%
Textbooks & Library Books	\$159,757	\$190,266		\$190,266	\$30,509	19.10%
Educational Supplies	\$311,705	\$373,588		\$373,588	\$61,883	19.85%
Transportation - Reg	\$1,021,507	\$997,620		\$997,620	(\$23,887)	-2.34%
Transportation - Spec Educ	\$534,810	\$733,273	(\$129,163)	\$604,110	\$69,300	8.06%
Student Supervisor / Athletics / Student Activities	\$238,992	\$350,083		\$350,083	\$111,091	46.48%
Utilities	\$488,700	\$500,341		\$500,341	\$11,641	2.44%
Maintenance	\$471,450	\$425,650		\$425,650	(\$45,800)	-11.67%
Non-Employee Insurance	\$12,300	\$12,075	\$0	\$12,075	(\$225)	-1.83%
TOTAL OPERATING	\$22,777,525	\$24,161,220	(\$219,726)	\$23,941,494	\$1,163,969	5.11%

Note: Total Operating Budget excludes cost for Medical Insurance and Retirement Contributions to BCRS

SPS FY24 Preliminary Budget Comparison of Net Operating Costs

	Amended Budget 2022-23	Preliminary Budget 2023-24	Budget Adjustment 3/24/2023 2023-24	Adjusted Preliminary Budget 2023-24	Variance	Percent Change
RESTRICTED - OTHER PROGRAMS						
CIRCUIT BREAKER - Offset above	\$500,000	\$500,000		\$500,000	\$0	0.00%
IDEA GRANT - Offset above	\$440,000	\$440,000		\$440,000	\$0	0.00%
TITLE I	\$220,000	\$220,000		\$220,000	\$0	0.00%
SC RENT CREDIT - Offset above	\$75,000	\$75,000		\$75,000	\$0	0.00%
PRESCHOOL REVOLVING	\$75,000	\$75,000		\$75,000	\$0	0.00%
BEFORE/AFTER SCHOOL	\$17,000	\$17,000	\$0	\$17,000	\$0	0.00%
TOTAL - RESTRICTED OTHER PROGRAMS	\$1,327,000	\$1,327,000	\$0	\$1,327,000	\$0	0.00%
RESTRICTED - FEDERAL GRANTS						
Food Service Program	\$525,000	\$525,000	\$0	\$525,000	\$0	0.00%
TOTAL - SPECIAL FEDERAL FUNDS		\$525,000		\$525,000	\$0	0.00%
TOTAL - SPECIAL REVENUE FUNDS	\$1,327,000	\$1,852,000	\$0	\$1,852,000	\$0	0.00%
TOTAL - ALL FUNDS	\$24,104,525	\$26,013,220	(\$219,726)	\$25,793,494	\$1,163,969	4.73%

FY24 Budget: Special Education OOD Tuition

Program <input type="text"/>	FY23 Approved Budget	FY24 Total Prelim Tuition w Rate Inc	Change	Percent
Collaborative	\$985,165	\$712,946		
Private In-State	\$181,187	\$206,553		
Private Out-State		\$157,366		
Grand Total	\$1,166,352	\$1,076,866	(\$89,487)	-7.67%
IDEA Funds	(\$350,000)	(\$350,000)		
Circuit Breaker Funds	(\$500,000)	(\$500,000)		
SCEC Credit	(\$75,000)	(\$75,000)		
Total Offset Credits	(\$925,000)	(\$925,000)		
Net OOD Tuition	\$241,352	\$151,866	(\$89,487)	-37.08%

FY24 Budget: Transportation

Transportation Category	FY23 Approved Budget	FY23 Budget Amendment 2/2/2023	FY24 Preliminary Budget	FY24 Preliminary Change
Out of District Transportation - SPED	\$826,097	\$501,097	\$436,116	(\$64,982)
In District Transportation - SPED	\$164,393	\$164,393	\$167,994	\$3,601
Regular Education - Basic Routes	\$921,507	\$921,507	\$946,940	\$25,433
Homeless Transportation	\$100,000	\$100,000	\$50,680	(\$49,320)
TOTAL:	\$2,011,997	\$1,686,997	\$1,601,730	(\$85,268)

FY24 Preliminary Budget – Revenue Sources

	Approved Budget 2022-23	Proposed Budget 2023-24	Variance	
UNRESTRICTED - STATE AID				
Town Share per Tax Base	12,097,094	13,041,965	944,871	7.81%
Chapter 70 - Inclusive Student Opportunity Act	10,414,831	10,633,929	219,098	2.10%
Medicaid Reimbursement	114,000	114,000	-	0.00%
eRates	6,600	6,600	-	0.00%
Solar Credits	145,000	145,000	-	0.00%
Total Revenue Deposited with Town	\$ 22,777,525	\$ 23,941,494	\$ 1,163,969	5.11%

FY24 Preliminary Budget – Revenue Sources

	Approved Budget 2022-23	Proposed Budget 2023-24	Variance	
SPECIAL REVENUE FUNDS				
RESTRICTED - OTHER PROGRAMS				
CIRCUIT BREAKER	500,000	500,000	-	0.00%
IDEA GRANT	440,000	440,000	-	0.00%
TITLE I	220,000	220,000	-	0.00%
SC RENT CREDIT	75,000	75,000	-	0.00%
PRESCHOOL REVOLVING	75,000	75,000	-	0.00%
BEFORE/AFTER SCHOOL	17,000	17,000	-	0.00%
TOTAL - RESTRICTED OTHER PROGRAMS	1,327,000	1,327,000	-	0.00%
RESTRICTED - FEDERAL GRANTS				
Food Service Program	525,000	525,000	-	0.00%
TOTAL - FEDERAL GRANTS	525,000	525,000	-	0.00%
TOTAL - SPECIAL REVENUE FUNDS	1,852,000	1,852,000	-	0.00%
TOTAL - ALL FUNDS	\$ 24,629,525	\$ 25,793,494	\$ 1,163,969	4.73%

The FY24 Preliminary Gross Operating Budget is offset by other District Revenue Sources totaling \$1,327,000 which reduces that amount needed from local tax payers.

Somerset Pubic Schools

Chapter 70 Funding / Net School Spending

Six factors that work together to determine a district's Chapter 70 aid:

Foundation Budget

Enrollment

Wage Adjustment Factor

Inflation

Local Contribution

Property Value

Income

Municipal Revenue Growth Factor

Three Components to Net School Spending:

1. Department of Elem & Secondary Education (DESE) Calculates School Districts' Foundation Budget (based on factors above)
2. DESE then determines a City/Town's Local Required Contribution (based on factors above)
3. Chapter 70 Funding is determined

Massachusetts Department of Elementary and Secondary Education
 FY24 Chapter 70 Summary

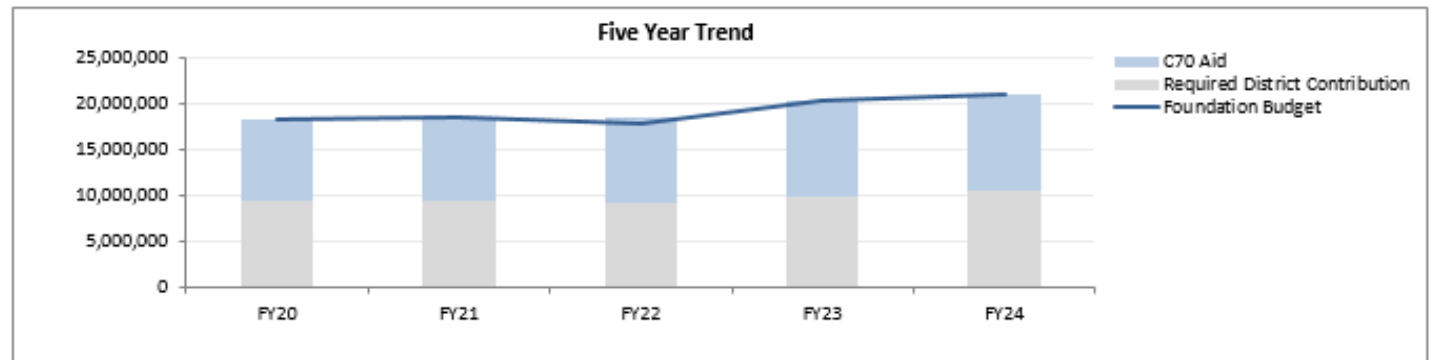
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Aid Calculation FY24

Prior Year Aid	
1 Chapter 70 FY23	10,414,831
Foundation Aid	
2 Foundation budget FY24	21,144,660
3 Required district contribution FY24	10,510,731
4 Foundation aid (2 -3)	10,633,929
5 Increase over FY23 (4 - 1)	219,098
Minimum Aid	
6 Minimum \$30 per pupil increase	48,840
7 Minimum aid amount (if line 6 - line 5 > 0, then line 6 - line 5, otherwise)	0
Subtotal	
8 Sum of 1,5,7	10,633,929
Minimum Aid Adjustment	
9 Minimum aid adjustment	10,463,671
10 Aid adjustment increment (if line 9 - line 8 > 0, then line 9 - line 8, otherwise)	0
Non-Operating District Reduction to Foundation	
11 Reduction to foundation	0
FY24 Chapter 70 Aid	
12 Sum of 1,5,7,10 minus 11	10,633,929

Comparison to FY23

	FY23	FY24	Change	Pct Chg
Enrollment	1,688	1,628	-60	-3.55%
Foundation budget	20,421,920	21,144,660	722,739	3.54%
Required district contribution	10,007,089	10,510,731	503,642	5.03%
Chapter 70 aid	10,414,831	10,633,929	219,098	2.10%
Required net school spending (NSS)	20,421,920	21,144,660	722,740	3.54%
Target aid share	46.52%	43.52%		
C70 % of foundation	51.00%	50.29%		
Required NSS % of foundation	100.00%	100.00%		



SPS Historical Changes to Chapter 70 and Tax Base

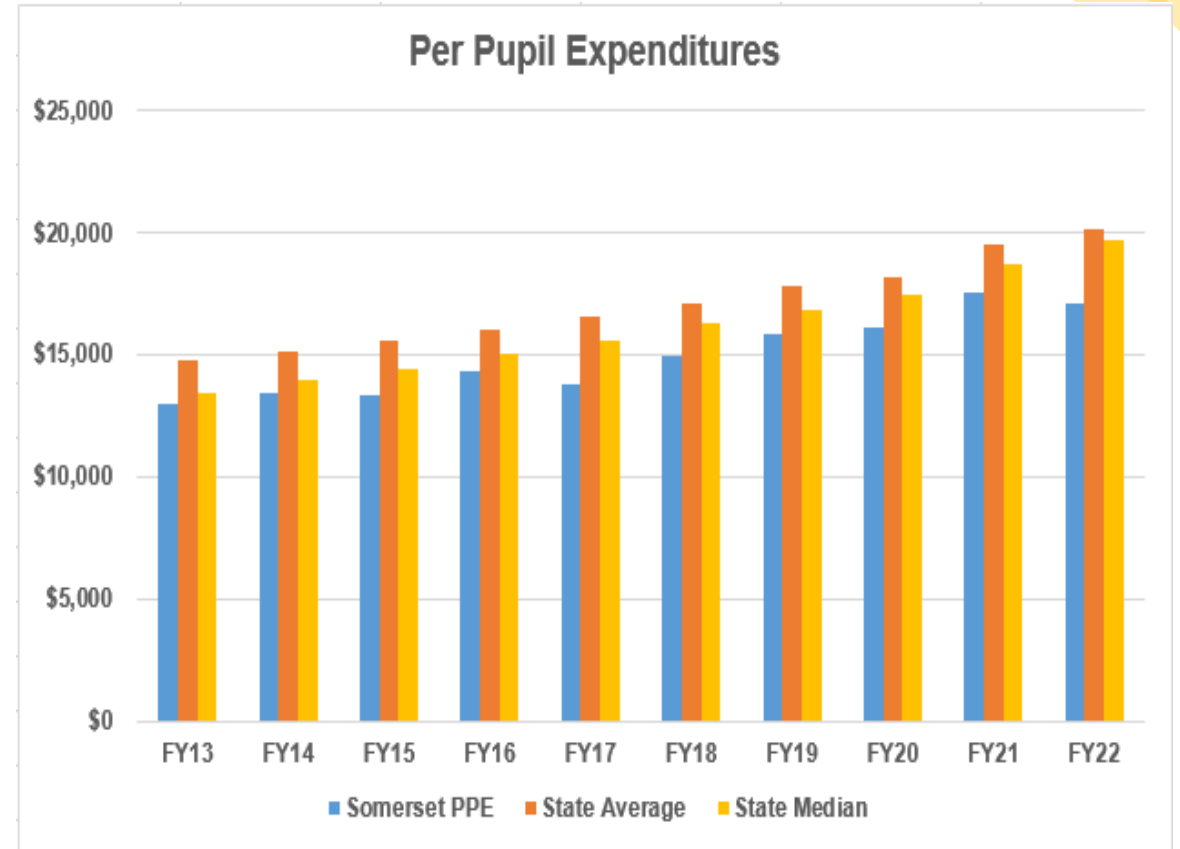
<u>Fiscal Year</u>	<u>Net Budget</u>	<u>*Town Funded Expense</u>	<u>**Total School Operating Cost</u>	<u>Increase/ (Decrease) Percentage</u>	<u>State Ch 70 Funding</u>	<u>State Share</u>	<u>Town Tax Based Obligation</u>	<u>Town Share</u>	<u>Town Contribution Change Percentage</u>
FY13	\$ 18,374,676	\$ 4,272,335	\$ 22,647,011		\$ 5,022,378	22.18%	\$ 17,624,633	77.82%	
FY14	\$ 18,311,910	\$ 4,342,638	\$ 22,654,548	0.03%	\$ 5,067,653	22.37%	\$ 17,586,895	77.63%	-0.21%
FY15	\$ 17,919,878	\$ 4,695,384	\$ 22,615,262	-0.17%	\$ 5,217,678	23.07%	\$ 17,262,584	76.33%	-1.84%
FY16	\$ 18,466,325	\$ 5,011,343	\$ 23,477,668	3.81%	\$ 5,262,728	22.42%	\$ 18,113,354	77.15%	4.93%
FY17	\$ 18,854,776	\$ 5,652,606	\$ 24,507,382	4.39%	\$ 6,388,179	26.07%	\$ 18,059,203	73.69%	-0.30%
FY18	\$ 19,211,871	\$ 5,967,465	\$ 25,179,336	2.74%	\$ 7,542,377	29.95%	\$ 17,408,209	69.14%	-3.60%
FY19	\$ 19,783,404	\$ 7,304,962	\$ 27,088,366	7.58%	\$ 8,175,585	30.18%	\$ 18,657,781	68.88%	7.18%
FY20	\$ 20,486,756	\$ 6,563,593	\$ 27,050,349	-0.14%	\$ 8,891,820	32.87%	\$ 17,892,929	66.15%	-4.10%
FY21	\$ 21,779,009	\$ 5,922,192	\$ 27,701,201	2.41%	\$ 8,920,409	32.20%	\$ 18,515,192	66.84%	3.48%
FY22	\$ 21,805,000	\$ 6,180,149	\$ 27,985,149	1.03%	\$ 9,146,162	32.68%	\$ 18,573,387	66.37%	0.31%
FY23	\$ 22,777,525	\$ 6,365,015	\$ 29,142,540	4.14%	\$ 10,414,831	35.74%	\$ 18,462,109	63.35%	-0.60%
FY24 Prelim	\$ 23,941,494	\$ 6,616,174	\$ 30,557,668	4.86%	\$ 10,633,929	34.80%	\$ 19,658,139	64.33%	6.48%

* Town Contribution to Health Insurance, Bristol County Retirement, and Non-Employee Insurance
 ** Excludes State and Federal Grants

Per Pupil Expenditures

	Somerset PPE	State Average	SPS PPE Comparison State Average	State Median	SPS PPE Comparison State Median
FY13	\$12,970	\$14,783	\$1,813	\$13,463	\$493
FY14	\$13,412	\$15,095	\$1,683	\$13,983	\$571
FY15	\$13,339	\$15,549	\$2,210	\$14,461	\$1,122
FY16	\$14,378	\$16,062	\$1,684	\$15,018	\$640
FY17	\$13,833	\$16,542	\$2,709	\$15,580	\$1,746
FY18	\$14,930	\$17,092	\$2,162	\$16,269	\$1,339
FY19	\$15,862	\$17,823	\$1,961	\$16,837	\$974
FY20	\$16,082	\$18,172	\$2,090	\$17,466	\$1,384
FY21	\$17,535	\$19,515	\$1,980	\$18,727	\$1,192
FY22	\$17,088	\$20,110	\$3,022	\$19,721	\$2,633
10 Year	\$4,118	\$5,327		\$6,258	
	31.75%	36.03%		46.48%	

Source: DESE School and District Profiles



Somerset Public Schools FY24 Preliminary Budget Summary

- Net Operating Budget represents an increase of 5.11% or \$1,163,969 compared to the FY23 Budget. Excluding Insurances and Retirement Contributions.
- Chapter 70 Funding published on February 23, 2023, show that Somerset Public Schools is projected to receive an increase of approximately \$219k.
- The fiscal impact to the local taxpayers after the projected increase in Chapter 70 funding, results in an increase of \$944.9k or 7.81%.



Questions?