

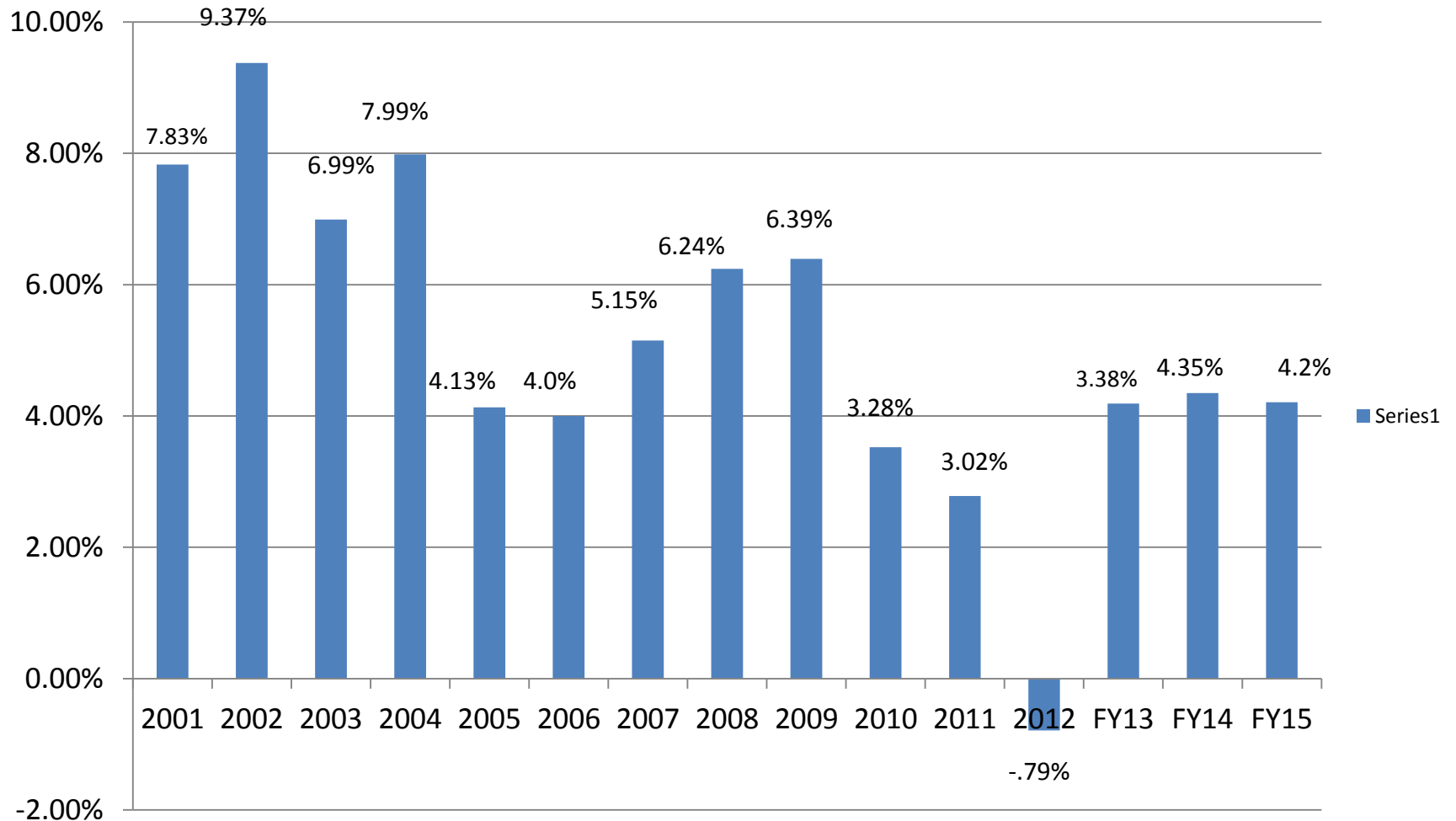
FY16 Budget  
Bedford School Committee  
Budget Hearing Presentation

February 24, 2015

# Overview

- Baseline: FY15 Adjustments
- FY16 Maintenance of Service Budget
- FY16 Additional Needs/Expansion
- Final Budget with Change Summary

# BUDGET HISTORY



# Changes to the FY15 Baseline Budget

FY15 Approved Budget is reduced here by \$729,583 for utilities and \$101,600\* for computer replacement

| FY15<br>Approved | FY15 Adjusted for<br>Utilities | FY15 Adjusted for<br>Computer<br>Replacement |
|------------------|--------------------------------|--|
| \$35,554,954     | \$34,825,371                   | \$34,723,771                                 |

# Maintenance of Service Budget

| Rollup Activity | FinCom Warrant Breakout | FY16 Superintendent's Maintenance of Service Budget |              |                                |        |
|-----------------|-------------------------|---|--------------|--------------------------------|--------|
|                 |                         | FY15 REVISED Budget                                 |              | FY16 Maint of Service vs. FY15 |        |
| Salary          | Salaries                | \$27,227,031  | \$26,324,566 | \$902,465                      | 3.43%  |
|                 |                         |   |              |                                |        |
| Non-Salary      | Operating Expenses      | \$2,173,888   | \$2,041,867  | \$132,021                      | 6.47%  |
|                 | SPED OOD                | \$4,499,213   | \$4,417,677  | \$81,536                       | 1.85%  |
|                 | SPED OOD TRANS          | \$1,028,391   | \$902,171    | \$126,220                      | 13.99% |
|                 | TRANSPORTATION REGULAR  | \$1,074,814   | \$1,037,490  | \$37,324                       | 3.60%  |
|                 |                         |   |              |                                |        |
| Grand Total     |                         | \$36,003,337  | \$34,723,771 | \$1,279,566                    | 3.68%  |

# Maintenance of Service Drivers

- Salaries
- Operating Expenses
- OOD
- OOD Transportation
- General Transportation

# Maintenance of Service Salaries

| FY15 Revised | FY16 Maintenance of Service | Increase  | %     |
|--------------|-----------------------------|-----------|-------|
| \$26,324,566 | \$27,227,031                | \$902,465 | 3.43% |

## Maintenance of Service Salary Breakdown

|  |           |                 |             |
|--|-----------|-----------------|-------------|
| ERI  | \$44,636  | LOA             | \$ 12,069   |
| Est Step/LANE  | \$452,155 | COLA            | \$623,452   |
| Payroll Adjustments (Retirement Backfills, Unfilled Positions) |           |                 | (\$229,847) |
| Teachers moving up steps: 46 %                                 |           | Average salary: | \$ 76,125   |

## 2015-2017 Teacher Contract: 2%, 3%, 2%

- 2012-2014: .5%, .5%, 1%/1%
- Comparative Districts: Average range: 2%, 2%, 2%
- Additional 18 minutes/day Davis and 19 minutes/day Davis (80 /85 Minutes Extra Weekly Instruction Time)
  - Additional 1% cost \$177,623 or \$ 761 per teacher
  - If paid directly, \$834,028 or \$3,069 per teacher
  - Case in point: Needham Extra Time Override: \$1.5million/ 25 minutes per day/ 125 per week

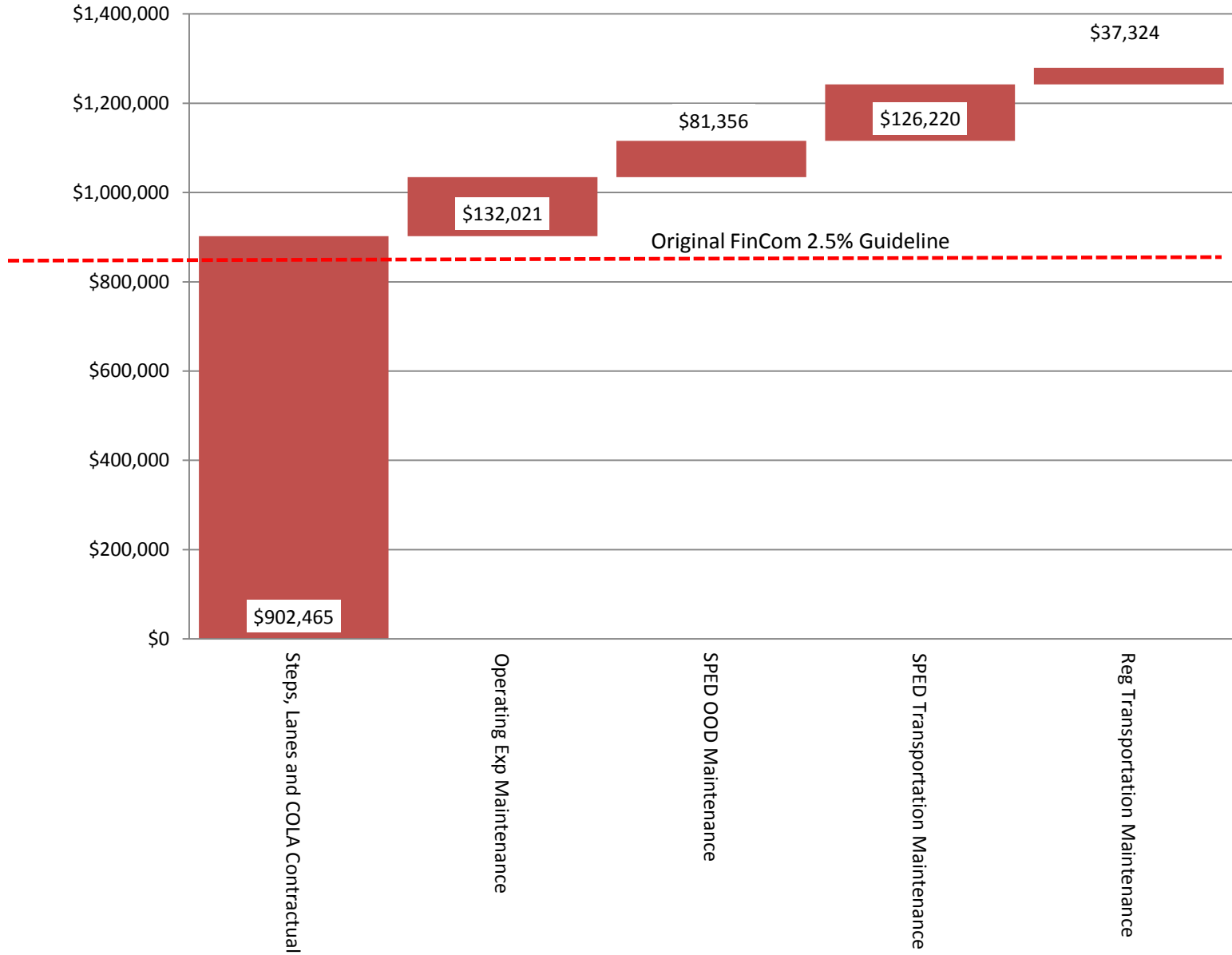
# Maintenance of Service Operating Expenses

| FY15 Revised | FY16 Maintenance of Service | Increase  | %     |
|--------------|-----------------------------|-----------|-------|
| \$2,041,867  | \$2,173,888                 | \$132,021 | 6.47% |

- Sample Significant Increases
  - Facilities Maint & Custodial Supplies \$44,000
  - Restoring FY15 Textbook Cut \$27,000
  - Restoring FY15 Professional Dev Cut \$11,500
  - Bedford Youth Risk Survey Year \$ 7,200
  - Microsoft Office Updates and Firewall Inc \$12,000
  - New Mandated Psych Test Protocols \$13,000



## FY 16 School Department Maintenance of Service Budget Request



# ADDITIONAL NEEDS

FY16 Expansion Budget

# FY16 Expansion Budget Drivers

- Enrollment
- Increasing Social Emotional Needs
- In-House Special Education Program Expansion
- Programmatic , Academic and Accountability Needs

# FY16 ANTICIPATED ENROLLMENT

- BHS Stable: Class Size Effectively Improved by FY15 Budget and Unanticipated Decrease
- JGMS: Down 40 from FY14, Up 20 from FY15
- Lane Down One Classroom
- Davis Projected Up 17

| <b>DAVIS</b>             | <b>Act FY<br/>2010</b> | <b>Act FY<br/>2011</b> | <b>Act FY<br/>2012</b> | <b>Act FY<br/>2013</b> | <b>Act FY<br/>2014</b> | <b>Act FY<br/>2015</b> | <b>Proj FY<br/>2016</b> |
|--------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|
| <b>Bedford<br/>(our)</b> | 506                    | 488                    | 513                    | 492                    | 543                    | 567                    | 584                     |
| <b>NESD</b>              | 506                    | 496                    | 505                    | 532                    | 522                    | 480                    | 468                     |

# ENROLLMENT: Davis

## Projected Increase of 17 + Students

| DAVIS   | FY15 |    |    |    |    |    |    |    |    |    | TOTAL |
|---------|------|----|----|----|----|----|----|----|----|----|-------|
| Grade K | 21   | 21 | 22 | 20 | 21 | 21 | 21 | 21 | 18 |    | 186   |
| Grade 1 | 21   | 21 | 21 | 16 | 20 | 20 | 20 | 21 | 21 | 21 | 202   |
| Grade 2 | 23   | 23 | 22 | 21 | 23 | 23 | 22 | 22 |    |    | 179   |

| DAVIS   | FY16 |    |    |    |    |    |    |    |    |    | TOTAL |
|---------|------|----|----|----|----|----|----|----|----|----|-------|
| Grade K | 21   | 21 | 21 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 203   |
| Grade 1 | 21   | 21 | 22 | 20 | 21 | 21 | 21 | 21 | 18 |    | 186   |
| Grade 2 | 21   | 21 | 21 | 16 | 20 | 20 | 20 | 21 | 21 | 21 | 202   |

**+ 1.0 FTE \$61,670**

# ENROLLMENT DRIVEN FTE INCREASES

- Davis School Plus 1.0 Kindergarten FTE Expansion  
\$61,670
- Lane School Minus 1.0 FTE Maintenance (\$61,670)
- Davis School .4 FTE Physical Ed \$24,668
  - All specials reduced to 40 minutes
  - PE previously 2 x 30, then reduced to 1 x 50
  - Additional FTE would enable 2 x 40
- BHS .3 Special Ed \$18,501
- BHS .1 Art \$6,167

**0.8 FTE  
\$49,336**

# STUDENT/PROGRAM NEEDS

- Increasing Complexity:  
Social Emotional

- Davis 1.0 Adjustment Counselor
- BHS .2 Adjustment Counselor (1.8 existing)
- BHS .2 Guidance/Lighthouse Program (.4 existing)
- BHS .5 TA/Lighthouse Program

## BHS

|                         |                 |
|-------------------------|-----------------|
| .2 Adjustment Counselor | \$19,501        |
| .2 Guidance Counselor   | \$19,501        |
| .5 Teaching Assistant   | <u>\$11,839</u> |
| <b>TOTAL</b>            | <b>\$50,841</b> |

## Davis

|                              |                 |
|------------------------------|-----------------|
| 1.0 FTE Adjustment Counselor |                 |
|                              | <b>\$61,670</b> |

# STUDENT PROGRAM NEEDS

- STEM and Coding Achievement: JGMS

- 7<sup>th</sup> grade technology classes meet only once per cycle/Technology teacher carries 339 students
- Strengthen Robotics, Engineering and Design Learning
  - Programming
  - Applied science understanding
  - MCAS Improvements

**JGMS 1.0 FTE  
Technology Teacher  
\$61,670**

- Achievement: Lane School

- Lane School After School Program
  - Hour per day

**Lane School Stipend  
\$15,750**

- Project Adventure: Lane School

- 0.4 TA

**Lane School .4 TA  
\$ 9,471**



# In-House Special Education Program Development

- Importance of Least Restrictive Environment
- Flexibility
- Transition Impact on Students
- Cost Savings
  - OOD
  - Transportation
- Continue to manage OOD Costs
  - **18.2%** of Operating Budget in FY10
  - **15.27%** of Operating Budget in FY15
  - **14.53%** of Proposed Operating budget in FY16

# Special Education OOD Reductions

## 2008/9 to 2014/5

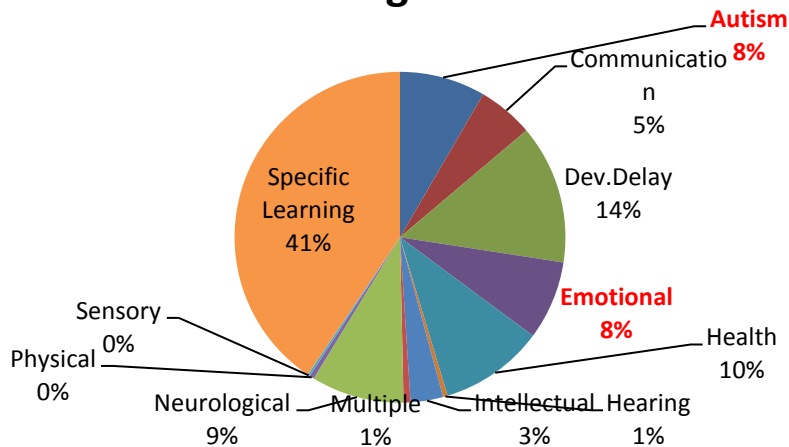
| 2014-2015         |                              |                      |               |                               | 2008-2009                    |                      |               |                               |
|-------------------|------------------------------|----------------------|---------------|-------------------------------|------------------------------|----------------------|---------------|-------------------------------|
|                   | SPED STUDENTS<br>IN-DISTRICT | SPED STUDENTS<br>OOD | SPED<br>TOTAL | NOT<br>ENROLLED,<br>SPED SVCS | SPED STUDENTS<br>IN-DISTRICT | SPED STUDENTS<br>OOD | SPED<br>TOTAL | NOT<br>ENROLLED,<br>SPED SVCS |
| Pre-School        | 16                           | 1                    | 17            | 23                            | 4                            | 8                    | 12            | 15 <sup>1</sup>               |
| Davis             | 50                           | 4                    | 54            | 0                             | 37                           | 23                   | 60            | 0                             |
| Lane              | 90                           | 6                    | 96            | 0                             | 103                          | 19                   | 122           |                               |
| JGMS              | 97                           | 16                   | 113           | 0                             | 119                          | 17                   | 136           | 3 <sup>2</sup>                |
| BHS               | 112                          | 31                   | 143           | 0                             | 105                          | 28                   | 133           | 1 <sup>3</sup>                |
| Post<br>Secondary | 0                            | 17                   | 17            | 0                             | 0                            | 12                   | 12            |                               |
| TOTALS            | <b>365</b>                   | <b>75</b>            | 440           | 463                           | <b>368</b>                   | <b>107</b>           | 475           | 494                           |

# Total Projected Cost Savings/Costs Not Incurred FY16 Not Including New Programs

| <b>FISCAL YEAR 2016 Projected SPED Cost Avoidance - ESTABLISHED PROGRAMS</b>   |                      |                                 |  |  |  |
|--|----------------------|---------------------------------|--|--|--|
| Special Education Student In-house Program versus Out of District Placement cost   |                      |                                 |  |  |  |
| <b>Location</b>  | <b># of Students</b> | <b># Years Program In place</b> | <b>FY2016 cost (direct inc benefits)</b> | <b>Projected FY16 Net OOD Costs (less CB)*</b> | <b>Projected FY16 Savings/Costs Avoided***</b> |
| <b>Davis School</b>  |                      |                                 |  |  |  |
| Integrated Pre K   | 13                   | 8                               | \$ 399,867                               | \$ 601,262                                     | \$ 201,395                                     |
| Integrated K   | 5                    | 8                               | \$ 123,362                               | \$ 231,255                                     | \$ 107,892                                     |
| Integrated Gr 1  | 8                    | 5                               | \$ 99,011                                | \$ 342,458                                     | \$ 243,447                                     |
| Bridge   | 3                    | 2                               | \$ 210,026                               | \$ 134,207                                     | \$ (75,819)                                    |
| <b>Lane School</b>   |                      |                                 |  |  | \$ -   |
| Crossroads   | 10                   | 9                               | \$ 178,119                               | \$ 455,468                                     | \$ 277,349                                     |
| Bridges**  | 6                    | 7                               | \$ 271,115                               | \$ 268,414                                     | \$ (2,702)                                     |
| Lang. Based Classes  | 23                   | 6                               | \$ 449,522                               | \$ 497,216                                     | \$ 47,694                                      |
| Inclusion Specialist   | 1                    | 1                               | \$ 69,920                                | \$ 42,807                                      | \$ (27,113)                                    |
| <b>JGMS</b>  |                      |                                 |  |  | \$ -   |
| Lang. Based Classes  | 23                   | 9                               | \$ 437,043                               | \$ 497,216                                     | \$ 60,173                                      |
| Bridges**  | 25                   | 9                               | \$ 401,123                               | \$ 1,118,390                                   | \$ 717,267                                     |
| Crossroads   | 8                    | 9                               | \$ 146,295                               | \$ 364,377                                     | \$ 218,082                                     |
| <b>BHS</b>   |                      |                                 |  |  | \$ -   |
| Language Based Class   | 7                    | 9                               | \$ 85,434                                | \$ 124,304                                     | \$ 38,871                                      |
| Bridge Program**   | 29                   | 7                               | \$ 398,577                               | \$ 1,297,332                                   | \$ 898,755                                     |
| Crossroads   | 8                    | 4                               | \$ 119,678                               | \$ 349,329                                     | \$ 229,650                                     |
| <b>Total Projected</b>   | <b>169</b>           |                                 | <b>\$ 3,389,093</b>                      | <b>\$ 6,324,034</b>                            | <b>\$ 2,934,941</b>                            |
| * Based on probable outside placement tuition costs, plus transport est less State CB Revenue at 70% reimbursement rate - CB Impact would hit FY17 Budget Offset |                      |                                 |  |  |  |

# SPECIAL EDUCATION CHANGING DIAGNOSES

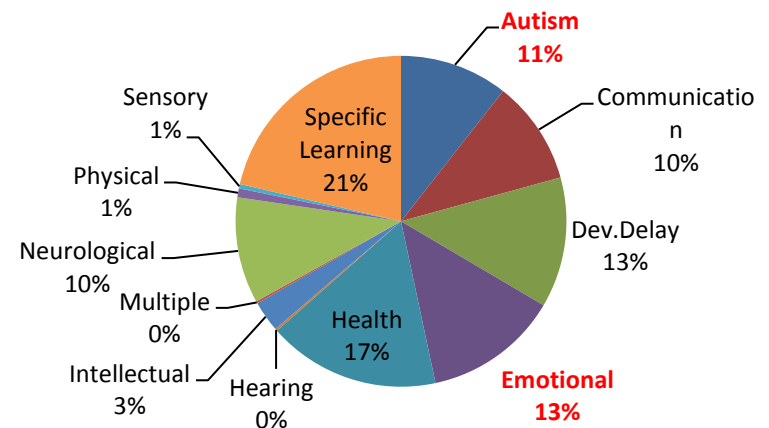
**SPED Categories 2010**



Emotional 34 to 61

Autism 37 to 49

**Special Education Categories 2014**



# IN-HOUSE SPECIAL EDUCATION PROGRAM EXPANSION: DAVIS

- **Need/Opportunity: Substantially Separate Classroom K-2/ Least Restrictive Environment**
  - 4 OOD students with Intensive Needs (3 Autism)
  - 1 In-district student with Intensive Needs
  - (2 Additional Students In-district for 2016-2017)
- **Staffing**
  - 1.0 Special Educator (Severe
    - Certification)
  - 4.0 Teaching Assistants (-2.0 Existing)
  - .6 Speech and Language Therapist
  - .5 BCBA (Existing)

|                            |                  |
|----------------------------|------------------|
| 1.0 FTE Special Ed Teacher | \$61,670         |
| 2.0 FTE Teaching Asst.     | \$47,358         |
| .6 Speech and Lang         | <u>\$37,002</u>  |
| <b>TOTAL</b>               | <b>\$146,030</b> |

# IN-HOUSE SPECIAL EDUCATION PROGRAM EXPANSION: BHS

- **Need/Opportunity: Self-Contained Classroom/ Continuum of Services/45 Day**

- 3 OOD students
- 6 Potential Additional (2 OOD, 4 In-District)

- **Staffing**

- 1.0 Special Educator
- 1.0 Adjustment Counselor
- 2.0 Teaching Asst
- .8 Regular Ed Teachers (Existing)

- **Midyear Adjustment**

- 5-6 Existing Bridge students needing additional service
- Restructured program/hired 1.0 TA

|                              |                 |
|------------------------------|-----------------|
| 1.0 TA s                     | \$23,679        |
| 1.0 FTE Adjustment Counselor | <u>\$61,670</u> |
| Total                        | <b>\$85,349</b> |

# In-House PROGRAM EXPANSION

## Total Cost Savings

| <b>Combined In –House Special Education Programs Savings</b> |  |           |
|--|--|-----------|
| Net FY16   | School Department Budget Savings                 | \$233,333 |
| Net FY16   | Savings to Town                                  | \$152,333 |
| Net  | School Department Savings W/CB<br>Offset in FY17 | \$171,693 |
| Net  | Savings to Town with FY17 CB Offset              | \$ 90,693 |

# Instructional Technology Improvements and PARCC Testing

- 30 iPads Each for Davis and Lane \$19,000
- PARCC ASSESSMENTS
  - JGMS 120 iPads w/Ancillaries \$35,000
  - Lane/JGMS 50 Headphones 1,000
  - Total **\$55,000**
- PARCC test will cover two 3 week long windows. Presently, computer labs are fully booked, and would be unavailable for the equivalent of periods.
- Presently, with the 90 iPads available at JGMS, there is a waiting list to use them on a period by period basis.



# SCHOOL IMPROVEMENT: TEACHING AND LEARNING EXAMPLES

- Lane
  - Social Studies Alive (Gr.5) \$13,500
  - Lexia Reading \$12,100
- Davis (Examples)
  - Instructional Materials \$ 5,000
- JGMS (Examples)
  - Science Texts \$10,000
  - Eng. CP Texts \$ 500
  - Sci Equip \$ 2,000
- BHS (Examples)
  - Locker Rm Edge \$ 3,000
  - 3 Digital Cam \$ 1,500
  - Eng CP Texts \$ 300
  - Girls Ath Uniform Replacement \$ 4,000
- System
  - Software \$10,000

# SCHOOL IMPROVEMENT: Safety and System Maintenance

|   |                 |
|---|-----------------|
| Crisis Team Coordinator                     | \$ 2,500        |
| New Repair Contracts, School Dude Expansion | \$12,000        |
| Facilities- Reinststate Summer Help         | <u>\$ 4,400</u> |
| TOTAL                                       | <b>\$18,900</b> |

**\$18,900**

# Personnel Additions

## Enrollment

- 1.0 Classroom Teacher Davis \$61,670  
(offset by 1.0 Teacher Lane) (\$85,000)  
(\$85,000)
- 0.4 PE Teacher Davis \$24,668  
(.4 from JGMS/.2BHS)
- 0.3 SPED Teacher BHS \$18,501
- 0.1 Art BHS (offset FAMCO \$ 6,167  
reduction)

## Social Emotional

- 1.0 Adj Counselor Davis \$61,670
- 0.4 Guidance/Adj BHS \$39,022
- 0.5 TA BHS \$11,840

## SPED In-House

- 1.0 Teacher Davis \$61,670
- 0.6 Speech and Language \$37,002  
Davis
- 2.0 TA Davis \$47,360
- 0.2 SPED Teacher BHS \$12,334
- 1.0 Adjustment Couns BHS \$61,670
- 1.0 TA BHS \$23,679

## Program/STEM/ Academic Support

- 1.0 Techno Teacher JGMS \$61,670
- 0.4 TA Lane \$ 9,472
- After School HW Lane \$15,750

**Safety:** Stipend Crisis Coord \$ 2,500

# HIRING TRENDS

|   | FY05   | FY15   | % Increase |
|---|--------|--------|------------|
| Students  | 2,279  | 2,494  | 9.4%       |
| Regular Ed FTE<br>Minus ELL, Skill Center,<br>Adjustment Counselors | 194.75 | 216.85 | 10.2%      |
| Special Ed FTE  | 26.70  | 45.40  | 70.40%     |

# FTE INCREASE SUMMARY: SC Budget

## February 10

- Regular Ed Professional Staff 2.7 FTE\*
  - 1.8 Subject Area\* (-.5 FAMCO)= 1.3
  - 1.4 Support Staff
- Special Ed Professional Staff 2.8FTE
- Total Professional Staff 5.5 FTE
- Paraprofessional Staff 3.9 FTE
  - 3.0 Special Ed
  - 0.9 Subject and Support
- Total Regular ED FTE 3.6FTE
- Total Special Ed FTE 5.8FTE
- **Total FTE 9.4 FTE**
- \*Includes (.5) Maintenance of Service FAMCO Reduction
- \*(1.0 Kindergarten Expansion Offset by 1.0 Lane Maintenance of Service)

|               |                          |   |            |   |
|---------------|--------------------------|---|------------|---|
| HIGH SCHOOL   | ART                      | .1 FTE ART  | \$6,167    | Program Focus Shift/Offsets .1 of .5 FAMCO reduction  |
|               | GUIDANCE                 | .4 FTE INC - .2 FTE ADJUSTMENT COUNSELOR REG ED, AND .2 FTE GUIDANCE COUNSELOR - INCREASE EXISTING POSITTIONS | \$39,022   | Growing social-emotional challenges (regular and special education). Lighthouse Program needs.  |
|               |                          | 1.0 FTE SPED SCHOOL ADJUSTMENT COUNSELOR  | \$61,670   | Required for self-contained classroom program.  |
|               | SPED INSTRUCTION         | .5 FTE Total - .2 FTE NEW SPED TEACHER M-05, .3 FTE ADDL TO EXISTING STAFF                                    | \$30,835   | Self-contained classroom and accompanying Bridge Program restructuring  |
|               |                          | 1.5 FTE TOTAL .50 FTE TA LIGHTHOUSE PROGRAM; 1 FTE TA SPED  | \$35,519   | Need for two TAs for self-contained classroom (hired one now) plus .5 TA for Lighthouse Program   |
| MIDDLE SCHOOL | TECHNOLOGY EDUCATION     | 1.0 FTE ADD TO DEPARTMENT TO INCREASE 7TH GRADE ACCESS FROM 1X CLASS PER 6 DAY CYCLE TO 2X PER 6 DAY CYLE     | \$61,670   | Critical importance of STEM learning, integration of coding into JGMS curriculum, and project-based learning presently limited by excessive numbers |
| LANE SCHOOL   | ADMINISTRATION           | ADDITIONAL STIPEND FOR ASST PRINCIPAL CRISIS TEAM CHAIR   | \$2,500    | Putting in the time/should be compensated   |
|               | ELEMENTARY SALARIES      | AFTER SCHOOL ACADEMINC SUPPORT 4X/WEEK 1 HR/DAY   | \$15,750   | Students who chronically fail to do homework fall further and further behind. Need a support structure.   |
|               | PHYSICAL EDUCATION       | ADDITIONAL .4 FTE FOR PROJECT ADVENTURE COURSE  | \$9,471    | With 1.0 Lane TA to Davis for the sub-separate Autism program, cannot afford to decrease by another .4FTE   |
|               | SPED TEACHING ASSIST     | 1.0 FTE TA MOVING TO DAVIS SPED PROGRAM   | (\$23,679) | See above   |
| DAVIS SCHOOL  | KINDERGARTEN             | 1 FTE K TEACHER ADDED FOR ANTICIPATED LARGE INCOMING K CLASS  | \$61,670   | Enrollment. Offset by (1.0 FTE) Lane  |
|               | PHYSICAL EDUCATION       | .4 FTE PE TO ALLOW FOR PE TO BE 2 X PER WEEK. INCREASE IN ENROLLMENT RESULTS IN DECREASE IN PE TIME           | \$24,668   | Additional 1.0 offset by .4 from JGMS and .2 from BHS will enable Davis to provide sufficient PE time   |
|               | SPED INSTRUCTION         | 2.6 FTE ADD - 1.0 FTE ADJUSTMENT COUNSELOR; 1.0 FTE SPED TEACHER, .6 FTE INC TO SPEECH/LANG                   | \$160,342  | Sub-separate program for students with Autism and other severe disabilities   |
|               | SPED TEACHING ASSISTANTS | 2.0 NET INCREASE TA STAFF - 4 FTE TA ADDED; 1 TA MOVE FROM LANE TO DAVIS , 1 EXISTING DAVIS TA                | \$71,863   | Sub-separate program for students with Autism and other severe disabilities   |
| SYSTEM WIDE   | MAINTENANCE FACILITIES   | REINSTATE SUMMER CUSTODIAL BY 50% OF fy15 CUT   | \$4,400    | Needed to complete summer work on time while accommodating summer programs and technology needs. Reduced from 100%                                  |
| Grand Total   |                          |   | \$561,868  | 30  |

# February 10 Budget Roll-Up

| Rollup Activity | FinCom Warrant Breakout | FY16 Superintendent's Maintenance of Service Budget | FY16 Superintendent's Requested Program Expansion | FY16 FULL REQUEST | FY15 REVISED Budget | FY16 Maint of Service vs. FY15 | FY16 Maintenance Budget Request to FY15 REVISED | FY16 FULL REQUEST TO FY15 REVISED | FY16 Expansion Budget Request to FY15 REVISED |
|-----------------|-------------------------|---|---|-------------------|---------------------|--------------------------------|---|-----------------------------------|---|
| Salary          | Salaries                | \$27,227,031  | \$561,868   | \$27,788,899      | \$26,324,566        | \$902,465                      | 3.43%   | \$1,464,333                       | 5.56%   |
|                 |                         |   |   |                   |                     |                                |   |                                   |   |
| Non-Salary      | Operating Expenses      | \$2,130,988   | \$144,400   | \$2,275,388       | \$2,041,867         | \$89,121                       | 4.36%   | \$233,521                         | 11.44%  |
|                 | SPED OOD                | \$4,499,213   | -\$410,812  | \$4,088,401       | \$4,417,677         | \$81,536                       | 1.85%   | -\$329,276                        | -7.45%  |
|                 | SPED OOD TRANS          | \$1,028,391   | -\$53,900   | \$974,491         | \$902,171           | \$126,220                      | 13.99%  | \$72,320                          | 8.02%   |
|                 | TRANSPORTATION REGULAR  | \$1,074,814   |   | \$1,074,814       | \$1,037,490         | \$37,324                       | 3.60%   | \$37,324                          | 3.60%   |
|                 |                         |   |   |                   |                     |                                |   |                                   |   |
| Grand Total     |                         | \$35,960,437  | \$241,556   | \$36,201,993      | \$34,723,771        | \$1,236,666                    | 3.56%   | \$1,478,222                       | 4.26%   |

# Superintendent's Budget, December 16

|                              |              |            |                   |
|------------------------------|--------------|------------|-------------------|
| Adjusted FY15                | \$34,723,771 |            |                   |
| Guideline                    | 35,594,535   |            |                   |
| - initial guideline increase | 870,764      |            |                   |
|                              |              |            |                   |
|                              |              |            |                   |
|                              |              | % increase | \$ over guideline |
| 12/16 Level Service Budget   | \$36,498,672 | 5.11%      | \$ 904,137        |
| 12/16 Expansion Budget       | \$36,890,178 | 6.17%      | \$1,295,643       |
|                              |              |            |                   |
|                              |              |            |                   |
|                              |              |            |                   |



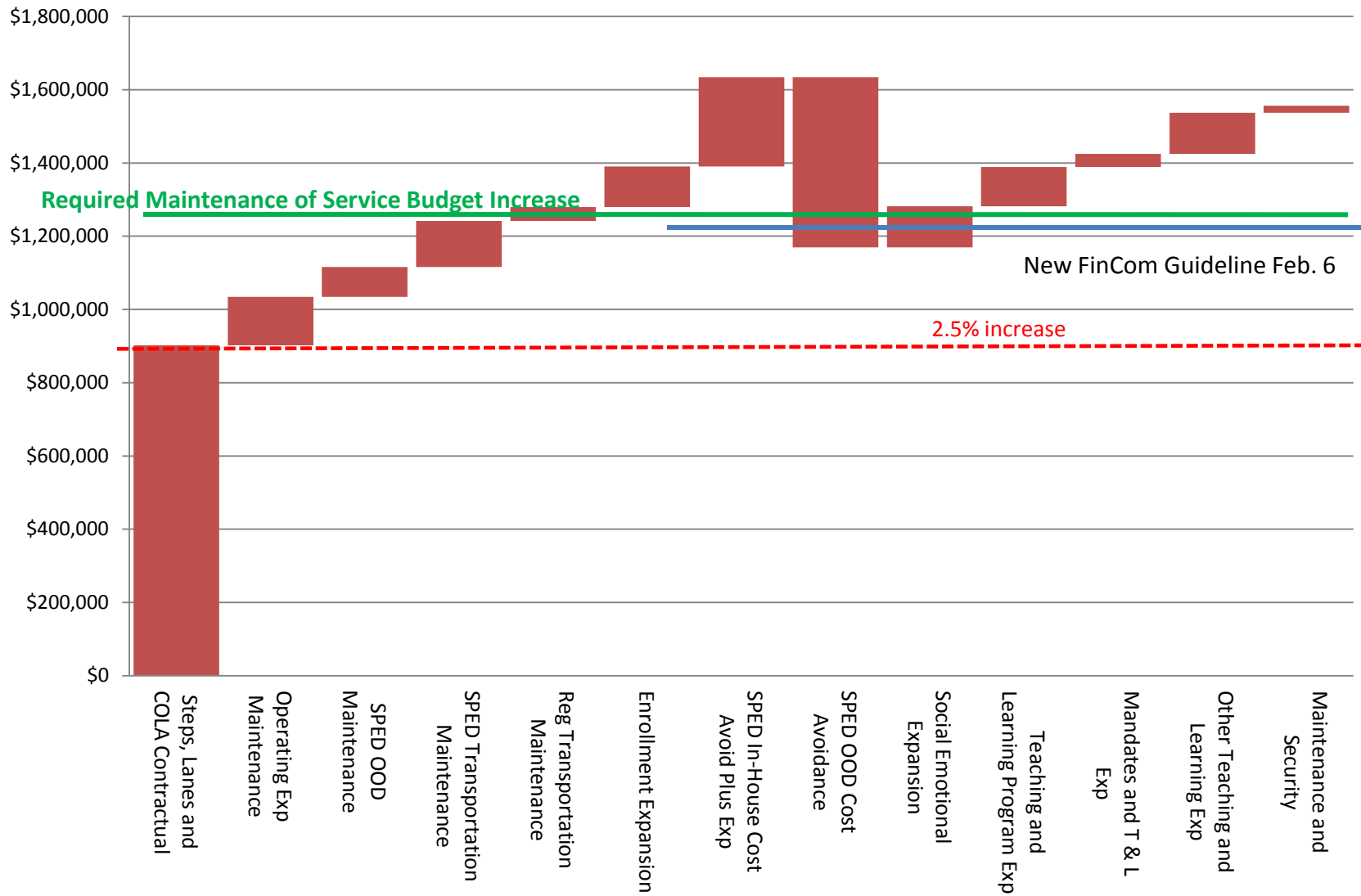
# School Committee Budget, Feb. 10

|                                 |              |            |                   |
|---------------------------------|--------------|------------|-------------------|
| Adjusted FY15                   | \$34,723,771 |            |                   |
| Guideline                       | 35,594,535   |            |                   |
| - initial guideline increase    | 870,764      |            |                   |
| - additional guideline increase | 356,000      |            |                   |
| New Guideline                   | \$35,950,535 |            |                   |
|                                 |              | % increase | \$ over guideline |
| 1/27 Level Service Budget       | \$36,003,337 | 3.68%      | \$ 52,802         |
| 1/27 Expansion Budget           | \$36,260,993 | 4.43%      | \$310,458         |
|                                 |              |            |                   |
| 2/10 Level Service Budget       | \$35,944,337 | 3.52%-     | \$ 6,198          |
| 2/10 Expansion Budget           | \$36,201,993 | 4.26%      | \$251,458         |

# Budget History

| Date          | Action                                   | Amount      | Total        | Increase    | Percent | FinCom<br>Guideline | Guideline<br>Increase | Gap         |
|---------------|--|-------------|--------------|-------------|---------|---------------------|-----------------------|-------------|
| <b>2-Dec</b>  | Superintendent's Budget Request          |             | \$36,890,178 | \$2,064,807 | 5.93%   |                     |                       |             |
| <b>16-Dec</b> | Adjustment for PCs and Erate             | (\$25,000)  | \$36,865,177 | \$2,141,407 | 6.17%   | \$35,594,535        | \$870,764             | \$1,270,643 |
| <b>6-Jan</b>  | School Committee Reductions and Offsets  | (\$387,837) | \$36,477,341 | \$1,753,570 | 5.05%   |                     | \$870,764             | 882,806     |
| <b>20-Jan</b> | School Committee Reductions and Offsets* | (\$156,348) | \$36,320,993 | \$1,597,222 | 4.60%   |                     | \$870,764             | 726,458     |
| <b>27-Jan</b> | School Committee Reductions and Offsets  | (\$60,000)  | \$36,260,993 | \$1,537,222 | 4.43%   |                     | \$870,764             | 666,458     |
| <b>4-Feb</b>  | School Committee Hanscom Adjustment      | \$516,283   | \$36,777,276 | \$2,053,505 |         |                     |                       |             |
| <b>6-Feb</b>  | Finance Committee                        | \$516,283   |              |             |         | \$36,110,818        | \$1,387,047           | 666,458     |
|               |  | \$356,000   |              |             |         | \$36,466,818        | \$1,743,047           | \$310,458   |
| <b>10-Feb</b> | School Committee                         | (\$59,000)  | \$36,718,276 |             | 4.26%   | \$36,466,818        | \$1,743,047           | \$251,458   |

## FY16 School Budget Waterfall Chart



# SC Reductions and Offsets Jan. 6 - Feb. 10

|                                 | Reduction | Offset    |
|---------------------------------|-----------|-----------|
| • <b><u>January 6</u></b>       |           |           |
| E-rate                          | \$25,000  |           |
| CASE Offset                     |           | \$300,000 |
| JGMS Textbook                   | \$20,000  |           |
| .5 FAMCO                        | \$30,835  |           |
| .6 Davis PE                     | \$37,002  |           |
| • <b><u>January 20</u></b>      |           |           |
| <u>Personnel</u>                |           |           |
| .7 FTE SPED                     | \$43,169  |           |
| 1.0 TA (now)                    | \$23,679  |           |
| <u>Facilities</u>               |           |           |
| Supplies:                       | \$10,000  |           |
| Summer and OT                   | \$10,000  |           |
| <u>Additional Fund Offsets*</u> |           |           |
| School Rental Revolving Fund    |           | \$20,000  |
| E-Rate Fund:                    |           | \$10,000  |
| Food Service Revolving:         |           | \$20,000  |
| Integrated PreK Revolving       |           | \$ 5,000  |

|                           | Reduction | Offset   |
|---------------------------|-----------|----------|
| <b><u>January 27</u></b>  |           |          |
| Custodial                 | \$10,000  |          |
| E-Rate                    |           | \$10,000 |
| Building Rental           |           | \$20,000 |
| Food Services             |           | \$20,000 |
| <b><u>February 10</u></b> |           |          |
| ERI Adjustment            | \$15,496  |          |
| Building Rental           |           | \$40,000 |
| Lexia                     | \$12,100  |          |
| Destination Imag          | \$ 2,500  |          |
| AP Texts                  | \$ 4,000  |          |
| SC Travel                 | \$ 400    |          |

•Additional fund offsets are above and beyond the already planned FY16 fund applications of:

- Athletics: \$44,250
- Building Rental \$116,500
- E-Rate: \$25,000
- Food Service: \$618,779

| 2/10/15       | Increase over FY15<br>Adjusted | Hanscom Funding<br>Adjustment | School Committee<br>Approved FY16 Budget |
|---------------|--------------------------------|-------------------------------|--|
| \$36,201,993* | 4.26%                          | \$516,283                     | \$36,718,276                             |

\*Reflects additional \$40,000 in fund balance offsets and an additional expansion list reduction of \$19,000.

Fund Balance Use Guidelines: The school committee is applying a policy of striving for 3 months working capital. This is the maximum level allowed for the school lunch fund. This decision primarily affects the school building fund and the E-Rate fund. Please keep in mind that as we use these balances we aren't really reducing operating expense, simply moving a "balance sheet" item into the operating budget. When we look at the FY17 budget those costs aren't going away (assuming level funding), but it is assumed there will no longer be fund balances to use as a source of funds to offset those expenses and our Year-over-Year increase will be somewhat exaggerated. The FY16 spending down of \$140,000 of our fund balances will therefore increase our FY17 and FY18 bases without sufficient fund balances to offset such increases. For now we have left the Mudge Fund as is because of its specific intended use and a proposal to potentially use it for a major athletics-related capital project next year.

We are applying \$275,750 of the "projected available" \$324,805 fund balances (Athletics, Building Rental and E-Rate) plus an additional \$40,000 from Food Services to the FY16 Budget.

# Budget Roll-Up

| Rollup Activity | FinCom Warrant Breakout | FY16 Superintendent's Maintenance of Service Budget | FY16 Superintendent's Requested Program Expansion | FY16 FULL REQUEST | FY15 REVISED Budget | FY16 Maint of Service vs. FY15 | FY16 Maintenance Budget Request to FY15 REVISED | FY16 FULL REQUEST TO FY15 REVISED | FY16 Expansion Budget Request to FY15 REVISED |
|-----------------|-------------------------|---|---|-------------------|---------------------|--------------------------------|---|-----------------------------------|---|
| Salary          | Salaries                | \$27,227,031  | \$561,868   | \$27,788,899      | \$26,324,566        | \$902,465                      | 3.43%   | \$1,464,333                       | 5.56%   |
|                 |                         |   |   |                   |                     |                                |   |                                   |   |
| Non-Salary      | Operating Expenses      | \$2,130,988   | \$144,400   | \$2,275,388       | \$2,041,867         | \$89,121                       | 4.36%   | \$233,521                         | 11.44%  |
|                 | SPED OOD                | \$4,499,213   | -\$410,812  | \$4,088,401       | \$4,417,677         | \$81,536                       | 1.85%   | -\$329,276                        | -7.45%  |
|                 | SPED OOD TRANS          | \$1,028,391   | -\$53,900   | \$974,491         | \$902,171           | \$126,220                      | 13.99%  | \$72,320                          | 8.02%   |
|                 | TRANSPORTATION REGULAR  | \$1,074,814   |   | \$1,074,814       | \$1,037,490         | \$37,324                       | 3.60%   | \$37,324                          | 3.60%   |
|                 |                         |   |   |                   |                     |                                |   |                                   |   |
| Grand Total     |                         | \$35,960,437  | \$241,556   | \$36,201,993      | \$34,723,771        | \$1,236,666                    | 3.56%   | \$1,478,222                       | 4.26%   |