

FY13 Tentative Operating Budget: Working Paper @ 01/30/12

FY 12 Operating Budget		\$	Commentary	See key on Page 3
General Fund		34,761,529		
FY13 Projected Revenue Changes				
State Transportation		-23,029	Per Cherry Sheet	
Interest Income		-10,000		
Excess and Deficiency		0		
Chapter 70		0	House 1	
Medicaid Reimbursements		0		
Health Insurance Reimbursement - Retirees		34,818	Updated estimate	
BCBS Retirement Plans		-17,792	Updated estimate	
School Choice		0		
Circuit Breaker				
Total		-16,003	-16,003	

Projected Expenditure Changes - Contracted/Mandated/Unavoidable

Salaries - Step and Track, 1.5% COLA		682,617	
	Adjustment	22,005	Adjustment
Health/Dental Insurance	(Dental @ 8%)	31,942	Added
Health and Dental Insurance Plans		-136,876	Reflects plan changes
Transportation (Homeless Increase)		0	Transfer from regular transport
Utilities		0	Counted elsewhere
SPED Out of District Tuitions		25,398	From budget request
SPED - net change in admin cost/ contracted services		10,375	
SPED summer program		-10,000	Reduced need
Athletics - per contracts; transport costs		31,745	Added
School Choice		57,473	SPED tuition element
Charter Tuition		-22,940	Reduced need
Transfer IT personnel cost to Gen. Fund from School Choice		43,600	Keeps Choice liability under \$1m
IT Contracted Services		8,200	From budget request
Essex County retirement		-2,188	New Data
Unemployment liabilities		-40,000	Reduced need
Salary Contingency - maintain at 1%		73,802	New data added
Cleaning Contract		6,980	Per contract
District Grounds - snow removal, waste removal		3,850	New data added
Technical Adjustments		0	
Total		785,983	

Revenue/Unavoidable Cost Changes	Total	% <
	801,986	2.3

Town Assessment Implications				
Town	FY12 Final Adjusted	FY13 Initial	Difference	
NEWBURY	\$ 8,779,165	\$ 8,958,117	\$ 178,952	2.04%
ROWLEY	\$ 7,463,390	\$ 7,780,788	\$ 317,398	4.25%
SALISBURY	\$ 8,938,266	\$ 9,243,902	\$ 305,636	3.42%
Totals:	\$ 25,180,821	\$ 25,982,807	\$ 801,986	3.18%

Budget Requests

High School		\$6,235,878	\$	Commentary
Alternative Program - Math/Science HQT teacher			20,000	Mandated (check internal capacity)
IAs - Academic Support, ALT. Ed., replacement (?)			62,000	Check replacement?
IA - Student Support - Carla Wagner's Class	(1 fte)		31,000	Priority?
Social Worker	(0.4 fte)		0	Double counted
Business Program/Job Readiness teacher	(0.6 fte)		40,000	Underserved student population
PE teacher	(0.4 fte)			Compliance
Health teacher	(0.6fte)		0	Compliance
Athletics			0	In contracted/unavoidable above
Equipment, textbooks, assessment, contracts, supplies			63,741	Clarify priority
Total			216,741	153,000
Middle School		\$2,335,322		
School Adjustment Counselor	(1 fte)		66,000	Replace RIF position
Assistant Principal to full-time			5,300	Reflects current assignment
Stipends - Science Fair			2,500	STEM Initiative
Technology Teacher	(0.5 fte)		33,000	Replaces RIF loss
Art Teacher to full-time	(0.2 fte)		13,200	Scheduling problems: PG
Office Clerk	(1 fte)		0	Assign existing staff part-time mornings
Supplies			4,300	
Total			124,300	73,800
Newbury ES		\$3,616,851		
Teachers (Grade 1, 5 and 6) - Class size reduction	(3 fte)		66,000	G1 20.8 >16.6; G5 25.3>20.2; G6 23.8>19)
Instructional Technology (Math software - new Common Core)			15,000	More information needed
Equipment/supplies			3,759	Equalize supplies spending/ student
Total			84,759	69,759
Pine Grove		\$3,155,730		
Teacher (Grade 5) - Reduce class size - 26.7 to 20			66,000	
IAs	(1.5 fte)		0	IEPs - funds available within base budget
SPED Hearing Impaired			8,000	Identify other means?
Differentiation Specialist (District to ft. at PG)			0	Teacher professional development
Leadership Council Stipends (5)			0	Cut in the past.
Sundry expenses, supplies, maintenance	6,000		4,937	Equalize supplies spending/ student
Total			78,937	78,937
Salisbury ES		\$3,702,804		
Pre-School teacher to half-time	(0.2 fte)		28,700	Student projection
Pre-School IA to half-time	(0.2 fte)		4,200	
Kindergarten teacher to full-time	(0.5 fte)		37,250	Student numbers; see offsets
Substitutes/ Textbooks/Instructional; Supplies			0	Equalize budget with other schools?
Maintenance/Repairs			0	
Total			70,150	37,250
Special Education		Mostly in school budgets		
Out-Of-District tuition (includes 3 students under assessment)			0	See "unavoidable" section above
Special Education Transportation			0	Adjust routes to reduce costs
Adjustments to Speech-Language services				Mix of response to need and efficiency savings Net change
Adjustments to Out-of-District Supervision				
Appointment of District Behavior Specialist			0	
Supplies and materials			5,000	Contingency
Contracted Services			0	See "unavoidable" section above
Home Tutoring			0	Level funded
Summer Programming			0	Shown in expenditure changes
Total			5,000	5,000

Curriculum and Professional Development

District

District Lead Literacy Teacher (15 days)	7,500	Applies existing expertise district wide
English as Second Language teaching contract	15,000	Compliance
Transfer teacher costs from Title IA to General Fund Professional Development In-Service: Differentiation, Support for <i>Keys To Literacy, Foundations, Math</i> , Common Assessments, Needs-based PD (\$15,000), and IAs	79,779	Part-compliance: funds provision below
Instructional materials/Texts	22,000	
Total	124,279	102,279

Information Technology *Mostly in District Budget*

Contracted Services	0	Counted under expenditure changes above
Hardware/software	43,700	Prepare for wireless: servers from savings
Replace out of date printers with networked printers	5,000	Reduces copying costs
Servers	30,000	One-time funds?
Expansion of instructional technology through grant system	10,000	Foster innovation Placeholder
Instructional Technology hardware (Leases)	45,000	Increase towards 5 Yr. target
Total	133,700	48,700

Superintendent/District Office

Universal Full-Day Kindergarten (No fees)	0	Equity/student development
Elementary Art/Music/PE-Health - part-time to full time	110,000	Single school assignments. Regrow subject
School Signage	?	Planning time for general ed teachers
Data Clerk (0.5 fte)	15,000	Support growing data entry/retrieval needs
Audio improvements for committee meetings	8,000	0
Total	133,000	

TOTAL 1,772,852

Notes:

- (a) Budget requests represent something close to an "adequate" budget
- (b) MassBudget: Cutting Class - Underfunding The Foundation Budget's Core Education Program: Executive Summary
 - > Foundation understates core SPED costs by about \$1.0 billion
 - > Foundation understates health insurance costs by \$1.1 billion
 - > Districts have not implemented the low-income student program envisioned in the original foundation budget
 - > Most districts hire fewer regular education teachers than the foundation budget sets as an adequate baseline
 - > Inflation adjustments have not been fully implemented, causing foundation to lag behind true cost growth
- (c) E and D is approximately \$490,000 below the recommended level of reserve

Key

- Unavoidable or district will incur other costs without the investment or High priority
- School/Program priority
- Could be one-time spend
- New/Adjusted figures
- 1,234 Summary of unavoidable/priority costs

\$ % <

Priority Summary	FY12	34,761,529	
Revenue/Unavoidable Cost Changes	Total	801,986	
TRHS		153,000	
TRMS		73,800	
NES		69,759	
PG		78,937	
SES		37,250	
SPED		5,000	
C & PD		102,279	
IT		48,700	
District		0	
Total		1,370,711	3.9
Savings Available Pre-K Personnel		-42,500	
IAs		-31,529	
TRMS Read.Specialist		-34,614	
Bottom Line		1,262,068	3.6

Town	FY12 Final Adjusted	FY13 Initial	Difference	
NEWBURY	\$ 8,779,165	\$ 9,119,672	\$ 340,507	3.88%
ROWLEY	\$ 7,463,390	\$ 7,942,169	\$ 478,779	6.42%
SALISBURY	\$ 8,938,266	\$ 9,420,049	\$ 481,783	5.39%
Totals:	\$ 25,180,821	\$ 26,481,889	\$ 1,301,068	5.17%