



Sutton Public Schools

FY23 Preliminary Budget Overview

School Committee:

Bruce Edwards, Chair

Nathan Jerome, Vice Chair

Peter Tufts, Secretary

Paul Brennan, Member

Benjamin Gibbons, Member

Theodore F. Friend, Superintendent

Nancy J. Konisky, Business Manager

Mission

The Sutton School District cultivates a positive, collaborative, engaging and safe environment that fosters academic excellence, social responsibility, personal growth and lifelong learning.



Challenges of Building a Budget for FY23

- **The Global Pandemic of Covid 19 has greatly impacted education over the last two years, both the academic, social and emotional needs of students. This budget will allow us to maintain an environment where all staff feel supported and our students academic, mental and physical well being will be supported appropriately.**
- **Out of District Tuitions are over 100% from 4 years ago. These extraordinary Out of District Tuitions are projected to remain at this level through FY25. We are working with the town to bridge these extraordinary costs in order to maintain appropriate staffing and programming for the students of Sutton.**
- **A major challenge is maintaining the financial resources for a level service budget.**

Major Variations from FY22 Budget

- Special Education Out of District Tuitions Increased by 9%, a total of 85% since FY20 (\$885,216)
 - Classroom Supplies increased by 56% (\$70,967), *going back to pre-covid spending*
 - IT increased by 16% (\$42,000 to support the 1:1 initiative, \$6,000 general IT)
 - Collective Bargaining for SESA budgeted with a significant increase to salaries
 - New .20 FTE Physical Therapist \$14,160, *increased need in the ELC/ELEM*
 - MS/HS Adjustment Counselor \$66,000, Website Coordinator Stipends \$4,000- *currently funded with Federal Funds*
- Adjusted Allocations:
- Aftercare Revolving: \$80,000 (Decreased by \$50,000)
 - Sports Fee Revolving: \$151,300 (Increased by \$10,000)
 - Athletic Revolving: \$21,000 (Increased by \$10,000)
 - Parking Revolving: \$19,000 (Increased by \$10,000)
 - Bus Fee Revolving: \$55,000 (Increased by \$10,000)
 - Cafeteria Revolving: \$20,000 (Increased by \$20,000)

FY22-FY23 Budget Comparison

DESCRIPTION	FY22 BUDGET	FY23 REQ'D BUDGET	\$	%
<u>Salaries</u>	\$15,033,614	\$15,901,983	\$ 868,969	5%
<u>SPED OOD Tuitions</u>	\$1,762,373	\$1,929,244	\$166,871	9%
<u>Transportation</u>	\$1,023,200	\$1,043,600	\$20,400	2%
<u>Facilities / Utilities</u>	\$ 863,324	\$ 923,050	\$59,726	7%
<u>Other</u> (Athletics, Legal, Supplies, Tech, Misc.)	\$ 916,464	\$1,052,615	\$ 136,151	15%
TOTAL:	\$ 19,598,975	\$20,852,093	\$1,253,117	6%

FY22-FY23 Revenue Comparison

DESCRIPTION	FY22 BUDGET ALLOCATIONS	FY23 PROJECTED ALLOCATIONS	\$	%
Chapter 70*	\$ 5,517,525	\$ 5,550,525	\$ 33,000	.6%
Federal Stimulus	\$347,233	\$ 0	(\$347,233)	(100%)
<u>Grants</u>	\$ 411,357	\$ 411,015	\$ (342)	(.1%)
<u>Revolving</u>	\$ 2,151,009	\$ 2,049,582	(\$101,426)	(4.7%)
Town	\$ 11,418,839	\$ 11,843,839	\$ 425,000	3.7%
TOTAL:	\$ 19,845,962	\$ 19,854,961	\$ 8,999	.05%

Presented Budget Gap

Revenues	\$ 19,854,961
Expenses	\$ 20,852,093
BUDGET GAP:	(\$ 997,131)

Thank you!

All FY23 Budget information, including this presentation, line-item detail, and exhibits, may be found on the district website at www.suttonschools.net under the School Committee tab.

**The following documents are back up for the
FY23 Budget Presentation.**

Projected Salary Additions

DESCRIPTION	AMOUNT	
.20 FTE Physical Therapist	\$ 14,160	This position <u>was added</u> to assist students on an IEP.
1.0 FTE Adjustment Counselor (MS/HS)	\$ 66,000	This position assists students in need of support in the Transition Room. <i>Currently funded with federal funds</i>
2 Stipend Website Coordinators	\$ 4,000	This position helps coordinate and update the website for all schools. <i>Currently funded with federal funds, \$2,000 each</i>
Salary Increases	\$ 784,209	<ul style="list-style-type: none"> • A significant increase has been set aside to address our lack of competitiveness with SESA salaries in contract negotiations and Non Union Admin Support, 100 FTE • 2% increase for STA, plus Steps & Lanes, 136 FTE • 2% increase for Administrators, 10 FTE
TOTAL:	\$ 868,369	

Projected SPED Out of District (OOD) Placements

TUITIONS	FY19 ACTUAL	FY20 ACTUAL	FY21 ACTUAL	FY22 PROJ	FY23 PROJ	FY24 PROJ	FY25 PROJ
ACTUAL:	\$ 910,639	\$ 1,044,529	\$1,503,141	\$1,762,373	\$1,929,745	\$1,987,122	\$1,448,481
Percent Increase:		13%	31%	15%	9%	2%	-38%

- All data based on 3% annual increase. All tuitions subject to change under OSD approval of requested rate increases.
- No new placements are forecasted.

Transportation (detail)

	FY22	FY23	\$	%
<u>AA Transportation</u>	\$911,700	\$944,100	\$32,400	4%
Contracted Services for Special Education	\$ 46,500	\$34,500	(\$12,000)	(.26%)
Repairs, Fuel, Licensing and Maintenance	\$65,000	\$65,000	\$ 0	0%
TOTAL:	\$1,023,200	\$1,043,600	\$20,400	2%

Facilities / Utilities (detail)

	FY21	FY22	\$	%
Building Other Repair	\$ 81,552	\$ 80,051	(\$1,501)	(2%)
Building Supplies & Materials	\$ 42,000	\$ 42,000	\$ 0	0%
Contracted Services, Water/Waste Contract & Repair	\$ 215,906	\$ 226,689	\$ 10,783	5%
Custodial Supplies	\$ 62,670	\$ 65,514	\$ 2,844	5%
Electricity	\$267,000	\$274,000	\$7,000	3%
Grounds Supplies & Materials	\$ 22,800	\$ 22,800	\$0.00	0%
Heat	\$ 145,440	\$ 185,240	\$39,800	27%
Telephone	\$ 12,600	\$ 12,600	---	0%
Trash	\$ 13,356	\$ 14,157	801	6%
TOTAL:	\$ 863,324	\$ 923,050	59,726	7%

Other (detail)

	FY22	FY23	\$	%
Athletics / Supplies	\$ 16,113	\$ 26,231	\$10,118	63%
Athletics / Officials	\$ 38,695	\$ 39,744	\$ 1,049	3%
Athletics / Transportation (Contracted)	\$ 50,619	\$ 55,619	\$5,000	10%
Athletics / Other	\$ 40,260	\$ 43,920	\$3,660	9%
Student Activities / Supplies	\$3,980	\$ 4,540	\$ 560	14%
Business Expenses	\$ 18,375	\$ 22,125	\$ 3,750	20%
Class Supplies, Textbooks, Guidance	\$ 111,552	\$ 183,319	\$ 71,767	64%
Field Trips	\$ 5,250	\$ 4,850	\$ (400)	(8%)

Other (detail)

	FY22	FY23	\$	%
SPED Contracted & Psych	\$ 105,100	\$ 103,550	\$(1,550)	(1%)
IT	\$ 292,932	\$ 340,707	\$ 47,776	16%
Other Expenses, PD, Wilson Training	\$135,396	\$131,608	\$(3,789)	(3%)
Student Services / Nurses	\$ 19,058	\$ 18,815	(\$ 243)	(1%)
Superintendent / School Committee	\$ 79,134	\$ 77,586	(\$ 1,548)	(2%)
TOTAL:	\$916,464	\$ 1,052,614	\$ 136,151	15%

FY22-FY23 Grant Allocation Comparison

	FY22	FY23 PROJECTED	+/-
262 Grant	\$ 18,056	\$ 18,056	\$ 0
Title 1 Grant	\$ 46,959	\$ 46,959	\$ 0
240 Grant	\$ 346,342	\$ 340,000	(\$ 342)
Total	\$ 411,357	\$ 411,357	\$ 0

FY21-FY22 Revolving Allocation Comparison

	FY22 BUDGETED	FY23 PROJECTED	+/-
<u>Aftercare Fees</u>	\$ 130,000	\$ 80,000	\$50,000
<u>Bus Fees</u>	\$ 45,000	\$ 55,000	\$ 10,000
<u>Gate Receipts</u>	\$ 11,000	\$ 21,000	\$ 10,000
<u>Parking Fees</u>	\$ 9,000	\$ 19,000	\$ 10,000
<u>Preschool Fees</u>	\$ 55,000	\$ 55,000	\$0.00
<u>School Choice</u>	\$ 1,032,269	\$ 948,282	(\$ 83,986)
<u>Sports Fees</u>	\$ 141,300	\$ 151,300	\$ 10,000
<u>Circuit Breaker</u>	\$ 727,440	\$ 700,000	(\$ 27,440)

Aftercare Fees (detail)

	FY20* ACTUAL	FY21** ACTUAL	FY22 PROJ	FY23 PROJ	FY24 PROJ	FY25 PROJ
Beginning Balance	\$ 193,622	\$ 147,522	\$ 40,932	\$ 32	\$ 17,032	\$ 32,032
Receivables	\$ 366,946	\$ 97,445	\$ 304,0007	\$ 310,000	\$ 305,000	\$ 300,000
Expenses	(\$413,046)	(\$204,035)	(\$214,900)	(\$213,000)	(\$210,000)	(\$207,000)
Encumbrance			(\$130,000)	(\$80,000)	(\$80,000)	(\$120,000)
ENDING BALANCE:	\$ 147,522	\$ 40,932	\$ 32	\$ 17,032	\$ 32,032	\$5,032

* Receivables were lower in FY20 and FY21 due to COVID-19.

**Allocations were lowered in FY21 due to COVID-19.

Bus Fees (detail)

	FY20* ACTUAL	FY21** ACTUAL	FY22 PROJ	FY23 PROJ	FY24 PROJ	FY25 PROJ
Beginning Balance	\$ 59,673	\$ 30,058	\$ 47,625	\$ 53,655	\$ 48,655	\$42,035
Receivables	\$ 15,385	\$ 35,070	\$ 51,030	\$ 50,000	\$ 48,380	\$46,760
Expenses	(\$ 45,000)	(\$17,503)	\$ 0	\$ 0	\$ 0	
Encumbrance			(\$ 45,000)	(\$ 55,000)	(\$ 55,000)	(\$55,000)
ENDING BALANCE:	\$ 30,058	\$ 47,625	\$ 53,655	\$ 48,655	\$ 42,035	\$33,795

* Receivables were lower in FY20 and FY21 due to COVID-19.

**Allocations were lowered in FY21 due to COVID-19.

Gate Receipts (detail)

	FY20* ACTUAL	FY21** PROJ	FY22 PROJ	FY23 PROJ	FY24 PROJ	FY25 PROJ
Beginning Balance	\$ 37,294	\$ 37,732	\$ 32,662	\$ 43,753	\$ 45,753	\$47,753
Receivables	\$ 10,903	\$ 0	\$ 22,091	\$ 23,000	\$ 23,000	\$23,000
Expenses	(\$ 10,465)	(\$ 5,071)	\$ 0	\$ 0	\$ 0	
Encumbrance			(\$ 11,000)	(\$ 21,000)	(\$ 21,000)	(\$21,000)
ENDING BALANCE:	\$ 37,732	\$ 32,662	\$ 43,753	\$ 45,753	\$ 47,753	\$49,753

* Receivables were lower in FY20 and FY21 due to COVID-19.

** Allocations were lowered in FY21 due to COVID-19.

Parking Fees (detail)

	FY20* ACTUAL	FY21** PROJ	FY22 PROJ	FY23 PROJ	FY24 PROJ	FY25 PROJ
Beginning Balance	\$ 44,641	\$ 35,796	\$ 33,494	\$ 36,894	\$ 29,894	\$22,394
Receivables	\$ 155	\$ 6,698	\$ 12,400	\$ 12,000	\$ 11,500	\$11,000
Expenses	(\$ 9,000)	(\$9,000)	\$ 0	\$ 0	\$ 0	
Encumbrance		\$ 0	(\$ 9,000)	(\$ 19,000)	(\$ 19,000)	(\$19,000)
ENDING BALANCE:	\$ 35,796	\$ 33,494	\$ 36,894	\$ 29,894	\$ 22,394	\$14,394

* Receivables were lower in FY20 and FY21 due to COVID-19.

Preschool Fees (detail)

	FY20* ACTUAL	FY21** PROJ	FY22 PROJ	FY23 PROJ	FY24 PROJ	
Beginning Balance	\$ 20,693	\$ 8,021	(\$216)	\$ 4,064	\$ 8,564	\$13,064
Receivables	\$ 42,328	\$ 39,433	\$ 59,280	\$ 59,500	\$ 59,500	\$59,500
Expenses	(\$ 55,000)	(\$47,670)	\$ 0	\$ 0	\$ 0	
Encumbrance			(\$ 55,000)	(\$ 55,000)	(\$ 55,000)	(\$55,000)
ENDING BALANCE:	\$ 8,021	\$ (216)	\$ 4,064	\$ 8,564	\$ 13,064	\$17,564

* Receivables were lower in FY20 and FY21 due to COVID-19.

**Allocations were lowered in FY21 due to COVID-19.

Sports Fees (detail)

	FY20* ACTUAL	FY21** PROJ	FY22 PROJ	FY23 PROJ	FY24 PROJ	FY25 PROJ
Beginning Balance	\$ 83,760	\$ 87,121	\$ 30,236	\$ 37,286	\$ 33,986	\$29,686
Receivables	\$ 97,250	\$ 59,950	\$ 148,350	\$ 148,000	\$ 147,000	\$146,000
Expenses (salary)	(\$ 93,889)	\$ 116,835	\$ 0	\$ 0	\$ 0	
Encumbrance			(\$ 141,300)	(\$ 151,300)	(\$ 151,300)	(\$151,300)
ENDING BALANCE:	\$ 87,121	\$ 30,236	\$ 37,286	\$ 33,986	\$ 29,686	\$24,386

* Receivables were lower in FY20 and FY21 due to COVID-19.

**Allocations were lowered in FY21 due to COVID-19.

School Choice (detail)

	FY20 ACTUAL	FY21 ACTUAL	FY22 PROJ	FY23 PROJ	FY24 PROJ	FY25 PROJ
Beginning Balance	\$ 920,568	\$ 1,060,849	\$1,255,949	\$ 741,567	\$ 166,691	\$0
Receivables	\$ 361,879	\$ 327,513	\$283,879	\$ 273,906	\$ 210,299	\$220,299
Unexpended Prior Year Funds			\$347,273	\$ 100,000	\$ 100,000	\$100,000
Expenses	(\$ 221,598)	(\$ 132,413)	(\$ 500)	(\$ 500)	(\$ 500)	(\$500)
Encumbrance			(\$ 1,145,034)	(\$ 948,282)	(\$ 476,490)	\$319,799
ENDING BALANCE:	\$ 1,060,849	\$1,255,949	\$ 741,567	\$ 166,691	\$ 0	\$0

School Choice Forecasted Enrollment

FY	ENROLLMENT #	TUITION
2015	52	\$ 292,239
2016	39	\$ 219,083
2017	46	\$ 253,340
2018	45	\$ 242,538
2019	52	\$ 330,204
2020	54	\$ 361,879
2021	44	\$ 327,513
2022	35	\$ 283,879
2023	33	\$273,906
2024	20	\$ 210,299
2025	22	\$220,299

Circuit Breaker (detail)

	FY20 ACTUAL	FY21 PROJ	FY22 PROJ	FY23 PROJ	FY24 PROJ	FY25 PROJ
Beginning Balance	\$ 81,322	\$ 33,227	\$ 61,235	\$ 0	\$ 0	\$0
Receivables	\$ 346,494	\$ 623,548	\$ 666,205	\$ 700,000	\$700,000	\$700,000
Expenses	(\$ 394,589)	\$ 595,540	\$ 0	\$ 0	\$ 0	\$0
Encumbrance			(\$ 727,400)	(\$700,000)	(\$700,000)	(\$700,000)
ENDING BALANCE:	\$ 33,227	\$ \$61,235	\$ 0	\$ 0	\$0	\$0

Enrollment History Forecasted by Grade

Forecasted with 30 students leaving grade 9 and 5 students entering through School Choice.

	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total Enrollment	Yearly Enrollment Decline
FY15	99	91	109	109	130	124	122	117	155	109	101	111	106	1483	
FY16	88	104	96	114	110	130	124	119	118	115	114	99	107	1438	45
FY17	83	95	107	102	115	112	129	124	115	103	105	114	98	1402	36
FY18	87	86	99	105	103	118	111	133	124	77	102	102	111	1358	44
FY19	103	95	88	105	106	106	121	116	132	100	81	110	100	1363	-5
FY20	93	105	103	89	109	106	111	122	116	85	98	88	102	1327	36
FY21	79	85	104	92	76	107	103	101	118	90	91	95	87	1228	99
FY22	82	92	84	103	95	73	101	102	98	82	93	91	93	1189	39
FY23	85	82	92	84	103	95	73	101	102	73	82	93	91	1156	33

GLOSSARY: District & Budget Terms

Chapter 70 School Funds: Chapter 70 refers to the school funding formula created under the Education Reform Act of 1993 by which state aid is distributed through the Cherry Sheet to help establish educational equity among municipal and regional school districts. Districts receive different levels of Chapter 70 aid because their community ability to pay differs. The program seeks to ensure adequate and equitable school funding for all Massachusetts public pupils. It defines and calculates an adequate funding level for each district, given the specific grades, programs, and demographic characteristics of its students. It then determines how much of that “foundation budget” should be paid for by each city and town’s property tax, based upon the relative wealth of the community. The remainder is funded by Chapter 70 state aid. Each district’s foundation budget is updated each year to reflect inflation and changes in enrollment. Enrollment plays an important role not just because of the total number of pupils, but also because there are differences in the costs associated with various educational programs, grade levels, and student needs. Districts differ greatly in the percentages of their student population that fall into these enrollment categories. As a result, when districts’ foundation budgets are presented in per pupil terms, there is considerable variation.

Circuit Breaker: The Special Education Circuit Breaker program reimburses local school districts for a portion of their costs for educating severely high-needs special education students. The state reimburses a portion of district costs above a certain threshold and the precise reimbursement formula changes year-to-year depending upon the total amount allocated in a given year and on the level of claims statewide.

GLOSSARY: District & Budget Terms

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. Sutton Public Schools has two bargaining units: Sutton Teachers Association and Sutton Education Support Association.

DESE: DESE is an acronym for the Massachusetts Department of Elementary and Secondary Education. Information about DESE is available at <http://www.doe.mass.edu/>.

IEP (Individualized Education Program): A legal document that defines special education services to be provided by the district to a student with disabilities.

IDEA (Individuals with Disabilities Education act): A law that guarantees educational rights to all students with disabilities and makes it illegal for school districts to refuse to educate a student based on his or her disability.

Inclusive Classroom: For individuals with a disability and/or in special education, inclusion secures opportunities for students with disabilities to learn inside general education classrooms. General education classrooms in which students with disabilities learn are known as inclusive classrooms.

Local Receipts: Town revenue based on local taxes and fees such as motor vehicle excise, utility fees, local permit and license fees.

Operating Budget: The operating budget must be approved by Town Meeting by June 30. Town Meeting may only vote the bottom line budget for the school department. The School Committee also has the authority "to determine expenditures within the total appropriations" of the school department operating budget.

GLOSSARY: District & Budget Terms

Revolving Fund: Town Meeting may establish revolving funds for certain services, allowed either by a specific statute (e.g., school department revolving funds) or under chapter 44, section 53E1/2 (e.g., for general purposes). Revolving funds are typically used for fee based services.

School Choice: Allows public education funds to follow students to the schools or services that best fit their needs.

SPEC. ED. (Special Education): Specially designed instruction provided at no cost to parents, to meet the unique needs of a child with a disability.

Special Education Stabilization Fund: The financial goal of this fund is to provide payment for unbudgeted, unforeseen, special education expenses in any year, without forcing cuts to other services during that year.