

Norwood Public Schools

FY24 Budget



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Director of Finance & Operations
March 2023

Norwood Public Schools

FY24 Superintendent Recommended Budget

\$54,824,886



FY24 NPS General Fund Budget

FY24 NPS Annual Budget



FY24 NPS SCHOOL GENERAL FUND BUDGET	\$54,824,886	%
\$ INCREASE	\$2,023,853	3.83%
% Chapter 70 Aide Increase to cover NPS General Fund Budget		55.37%
3.5% OVERRIDE PLEDGE INCREASE	\$1,848,036	3.50%
TOTAL ADDITIONAL INCREASES UNABLE TO ABSORB IN BUDGET STAYING WITH OVERRIDE PLEDGE OF 3.5%	\$175,817	0.33%
Remaining FY24 Chapter 70 Increase	\$1,630,963	44.63%

ANALYSIS OF BUDGET



FY24 NPS Gen Fund Budget by DESE Function Code

The Department of Elementary and Secondary Education (DESE)
analyzes expenses by function categories

FY24 NPS Annual Budget



DESE Function	Description	FY23 Budget	FY24 Budget	\$ Change	% Change	% of Total
1000	District Leadership & Administration	\$1,488,956	\$1,547,405	\$58,449	3.93%	2.82%
2000	Instructional Services	\$41,738,211	\$44,598,144	\$2,859,934	6.85%	81.35%
3000	Other School Services	\$4,295,418	\$4,518,073	\$222,655	5.18%	8.24%
4000	Operations & Maintenance of Plant	\$818,637	\$736,427	(\$82,210)	(10.04%)	1.34%
5000	Benefits & Fixed Charges	\$86,922	\$67,400	(\$19,522)	(22.46%)	.12%
6000	Community Services	\$1,500	\$8,500	\$7,000	466.67%	.02%
9000	Programs with Other School Districts	\$4,371,390	\$3,348,936	(\$1,022,454)	(23.39%)	6.11%
	TOTAL	\$52,801,033	\$54,824,886	\$2,023,853	3.83%	
	OVERRIDE PLEDGE PORTION OF INCREASE			\$1,848,036	3.50%	
	AMOUNT UNABLE TO ABSORB IN BUDGET STAYING WITH OVERRIDE PLEDGE			\$175,817	0.33%	

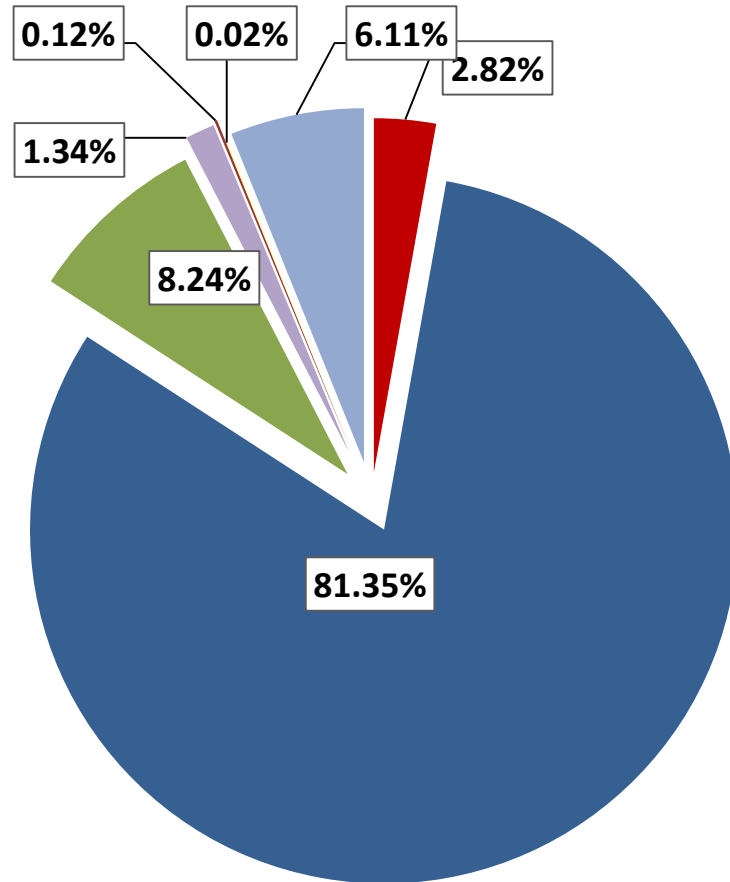
FY24 Gen Fund Budget by DESE Function Code

Categories of Expenses as a percentage of the FY24 Budget

FY24 NPS Annual Budget



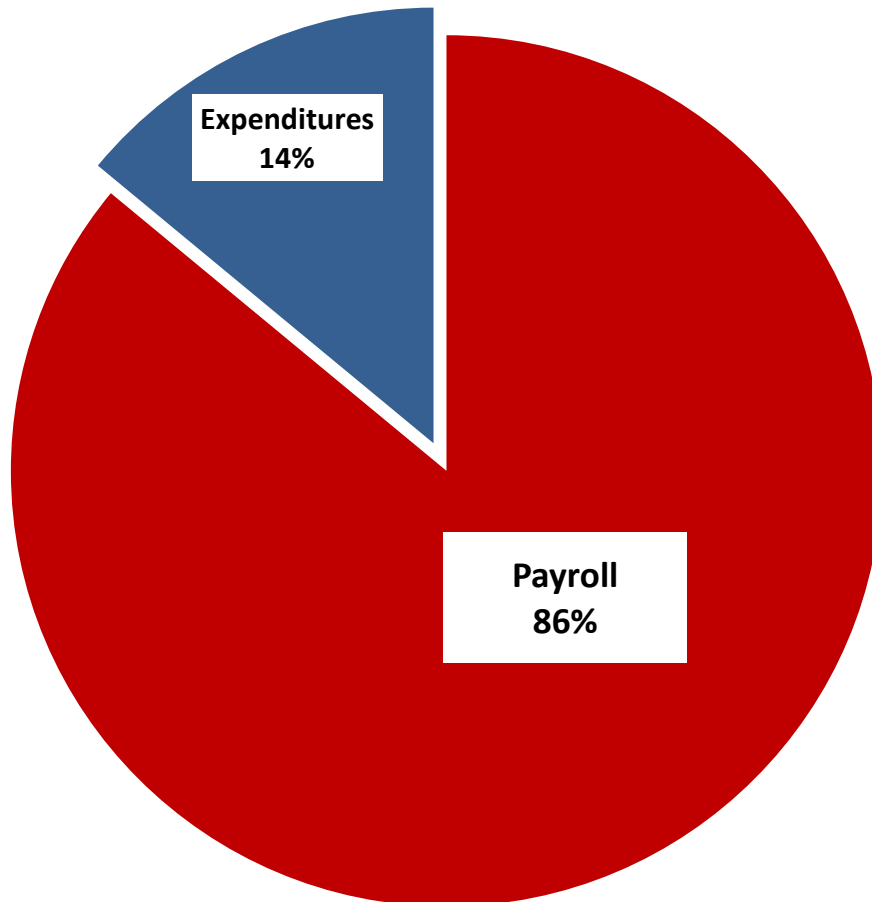
Instructional Services Continues to be largest percentage of Budget – 81.35%



- District Leadership & Administration - 2.82%
- Instructional Services - 81.35%
- Other School Services - 8.24%
- Operation & Maintenance of Plant - 1.34%
- Benefits & Fixed Charges - .12%
- Community Services - .02%
- Programs with Other School Districts - 6.11%



Salaries Continue to be largest percentage of Budget – 86%



■ **Payroll - 86%**

■ **Expenditures - 14%**

BUDGET CHALLENGE

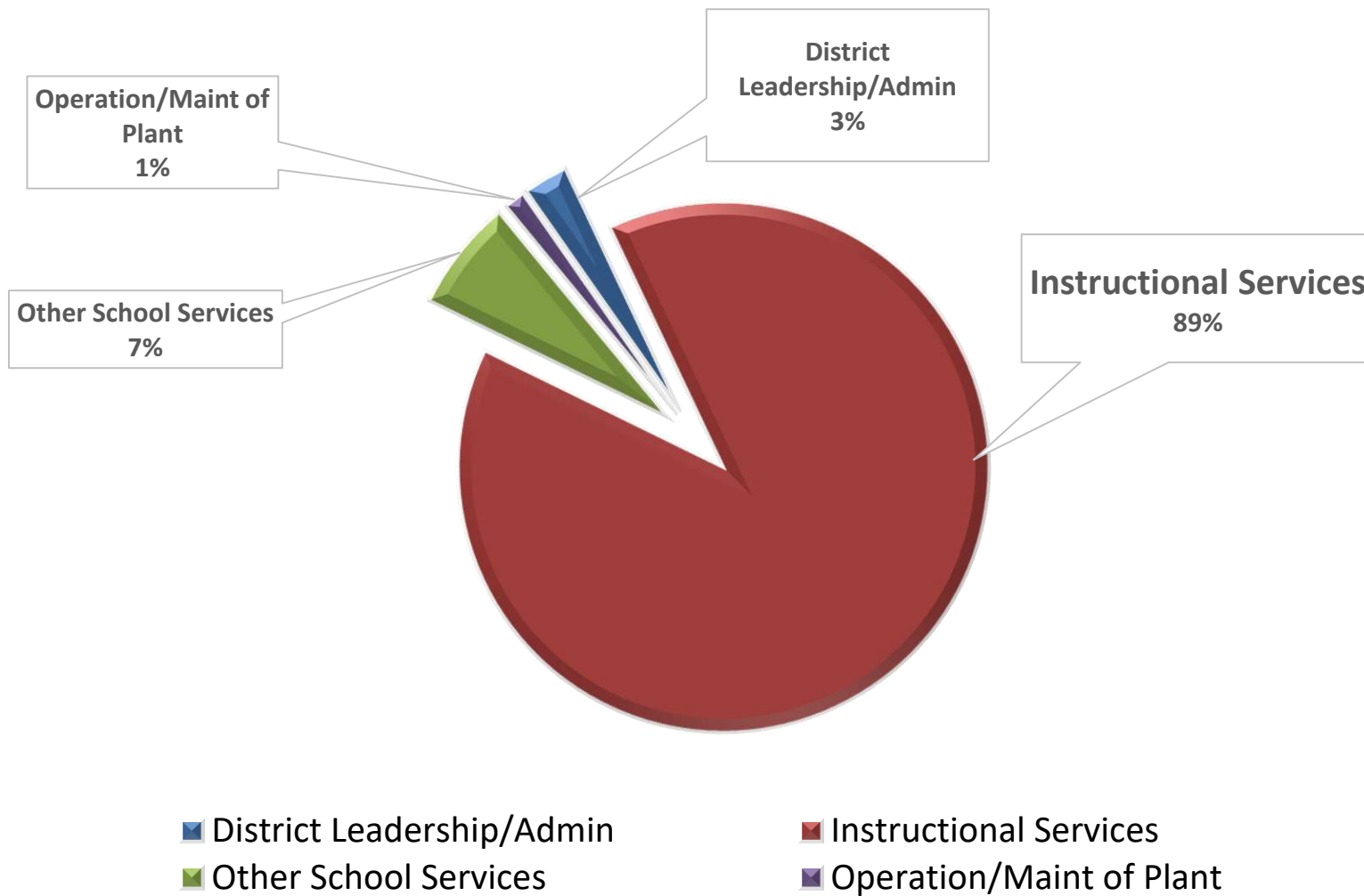
NPS began this year with
A budget challenge as:

*3.3% of the yearly target 3.5% was
Increase in payroll with level staffing
2.91% - level staff/COLA
.39% - Column Transfer

*.20% remained for all other additional
Staffing Needs and Expenditure increases



Instructional Services Continues to be largest percentage of Salaries – 89%



FY24 Gen Fund Budget by Major Categories

FY24 NPS Annual Budget



BUDGET BY CATEGORY	FY23 Budget	FY24 Budget	Difference	% of Total Budget
General Education	\$33,474,841	\$35,171,718	\$1,696,877	64%
Special Education *decreased due to more Circuit Breaker/Special Ed Reserve Fund/Other funding sources being used to offset FY24 Budget	\$17,578,552	\$17,516,943	(\$61,609)	32%
English Learners	\$1,747,640	\$2,136,225	\$388,585	4%
TOTAL	\$52,801,033	\$54,824,886	\$2,023,853	3.83% total increase

PAYROLL BY CATEGORY	FY23 Budget	FY24 Budget	Difference	% of Total Budget
General Education	\$30,112,055	\$31,536,362	\$1,424,307	67%
Special Education	\$12,535,198	\$13,495,132	\$959,934	29%
English Learners	\$1,658,572	\$2,057,542	\$398,970	4%
TOTAL	\$44,305,825	\$47,089,036	\$2,783,211	

BUDGET CHALLENGES

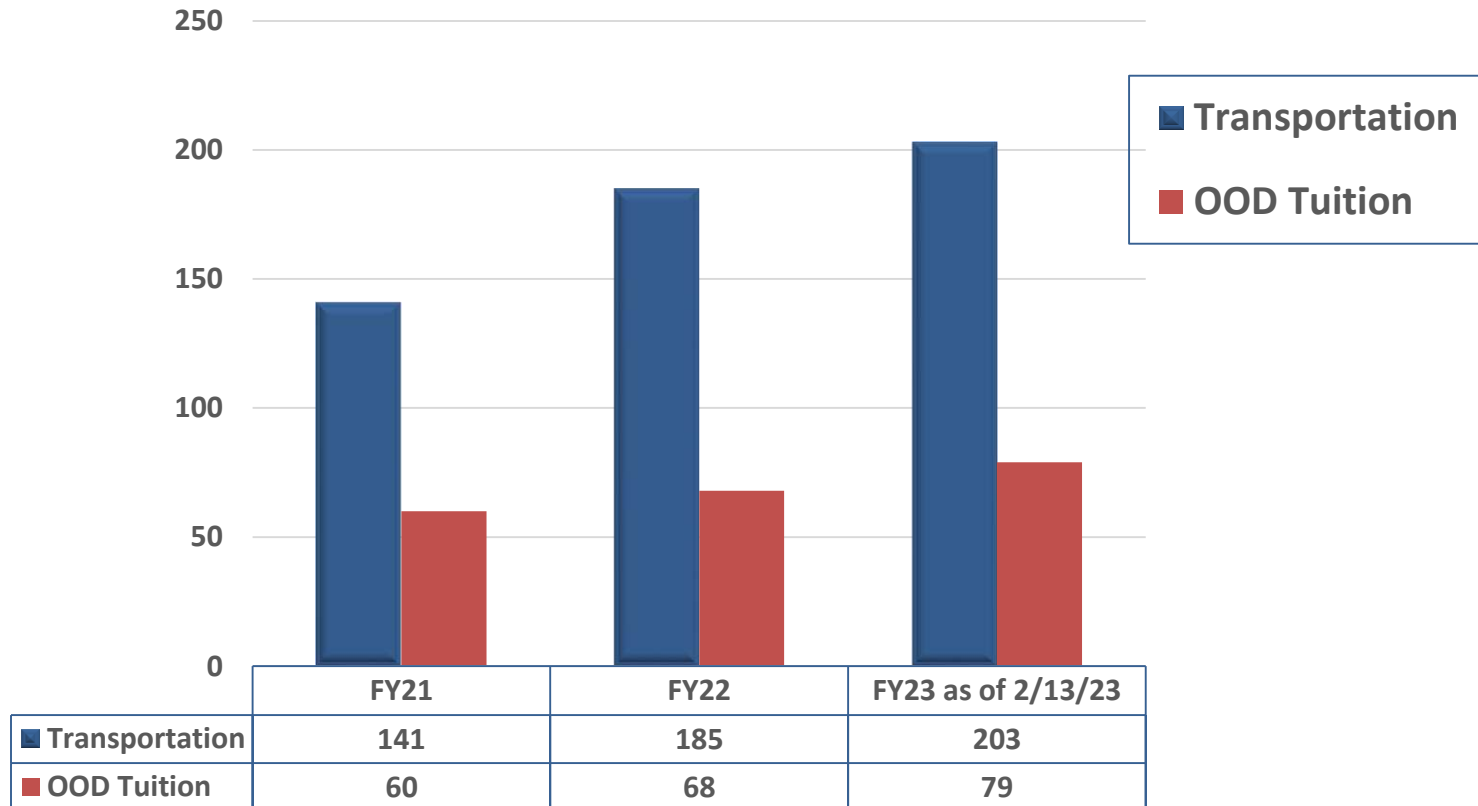


Special Ed Transportation & OOD Tuition

FY24 NPS Annual Budget

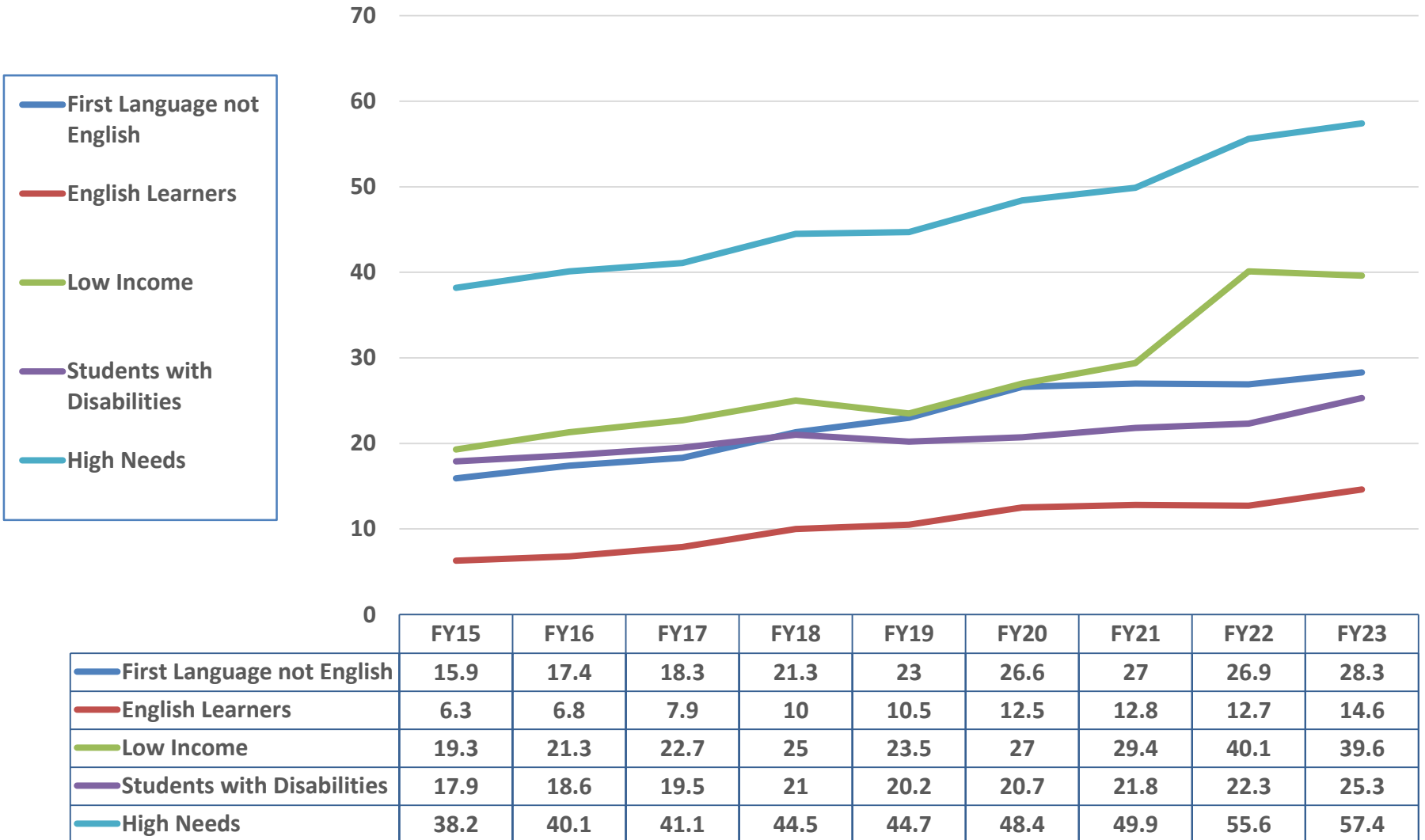


Special Education in house transportation continues to rise – 3 years from 141 to 185 to 203 students
 Out-of-District Special Education Students continue to rise – 3 years from 60 to 68 to 79 students
 Operational Service Division of the State authorized a 14% rate of inflation increase for all approved private special education schools (average increase past 10 years 1.92%)



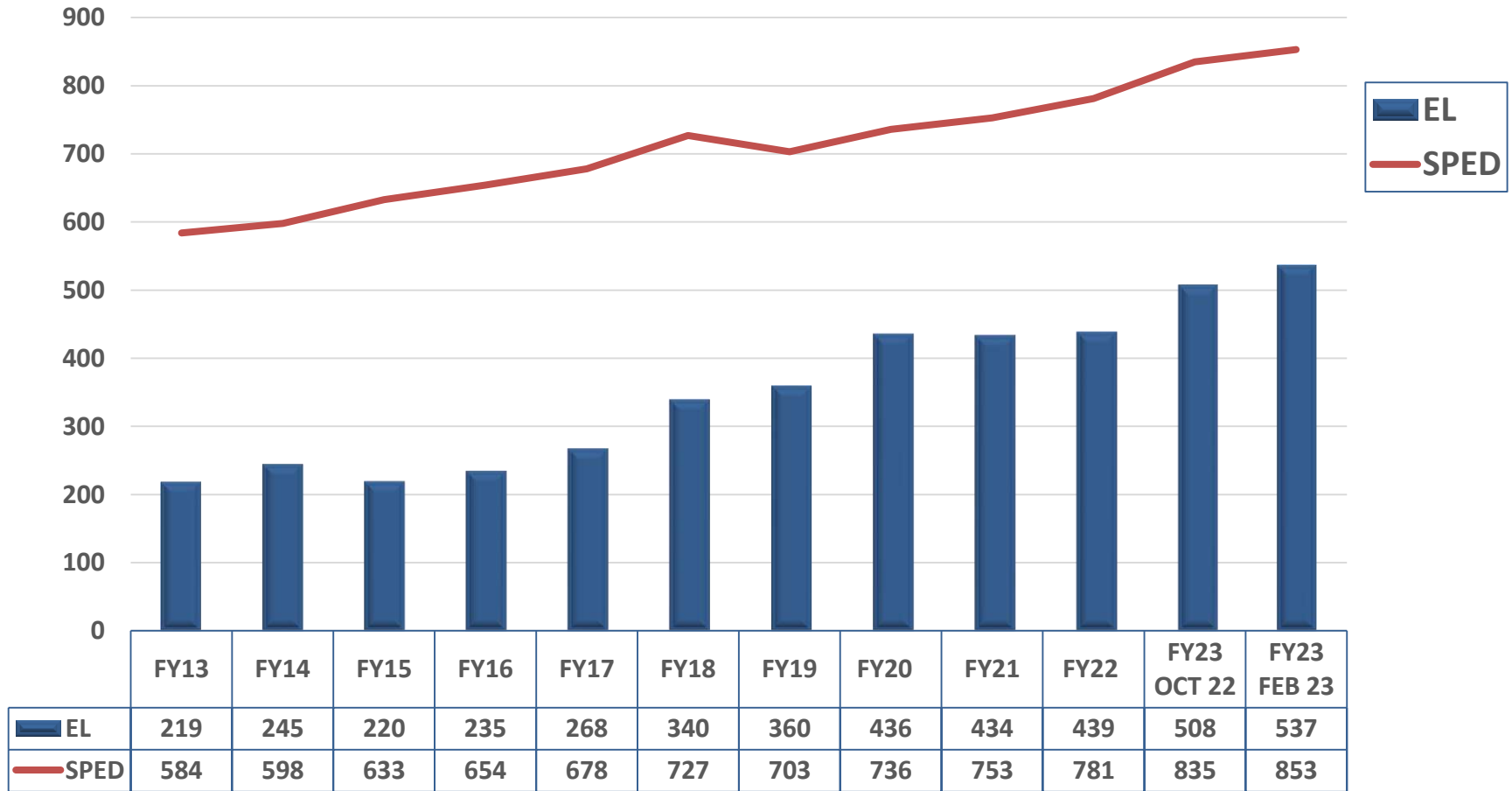


Changes to our Student Population continue to Drive our Budget with increased Student Needs





EL and Special Ed students count continue to grow



NEW STAFF REQUESTS





Special Education:

- | | |
|------------------------|---------|
| – Special Ed Teachers | 3.0 FTE |
| – Adjustment Counselor | 0.2 FTE |

Total 3.2 FTE (3 benefitted)

English Learners:

- | | |
|--|---------|
| – EL Teachers | 2.0 FTE |
| – EL Coordinator (previously grant funded) | 0.5 FTE |

Total 2.5 FTE (2 benefitted)

GEN ED - Other Needs:

- | | |
|--|---------|
| – *Preschool Administration | 1.0 FTE |
| – Elementary Student Support Specialist | 1.0 FTE |
| – Interventionists (previously grant funded) | 2.0 FTE |
| – *Nurse LMPA (previously grant funded) | 1.0 FTE |

Total 5.0 FTE (5 benefitted)

***Began this Budget with 32 New Staff Requests!!**

***LMPS is a special education preschool program**



FY24 Budget

Additional Staffing Needs Unable to Fund – General Fund

\$1,142,206 - 22 FTE

Original New Staff Requests 32 – Only 10 remain in budget

Special Education:

– Special Ed Teachers – MS, HS Callahan	4.0 FTE
– Special Ed OT/SLP Willett	1.4 FTE
– BCBA – Callahan	0.5 FTE
– Paraprofessionals	6.3 FTE
– Assistant Transportation Director	0.4 FTE
– Adjustment Counselor- MS, Balch	1.1 FTE

Total 13.7 FTE (15 benefitted)

English Learners:

– EL Admin Assistant	0.4 FTE
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Total 0.4 FTE (0 benefitted)

GEN ED - Other Needs:

– Elementary HPE Teacher	1.3 FTE
– Teachers-Balch, MS, HS, Oldham	4.0 FTE
– Middle School Admin Assistant	0.6 FTE
– Middle School Computer Science Teacher	1.0 FTE

Total 6.9 FTE (7 benefitted)

FUNDING BUDGET





Revolving Funds

The Norwood Public Schools collects fees to offset the costs associated with various programs such as athletics, transportation and preschool tuition. School Districts also receive funds from the Special Education Reimbursement Program (Circuit Breaker) to offset the Special education program costs.

NPS continues to monitor, evaluate and effectively use our Revolving Funds – Budget Offsets increase \$1,376,516

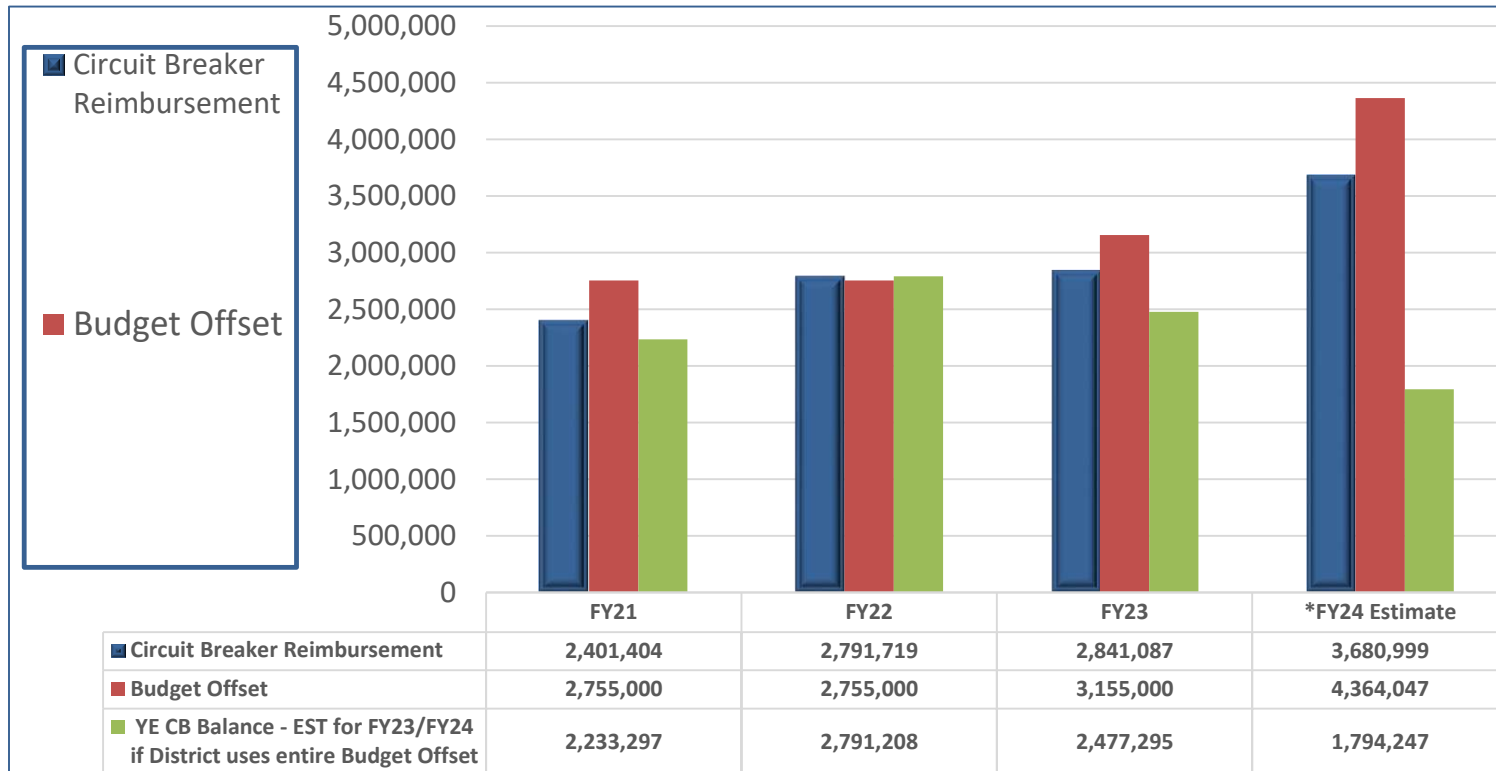
Description	FY21 Offset	FY22 Offset	FY23 Offset	FY24 Offset
Transportation	\$400,000	\$325,000	\$300,000	\$200,000
Preschool Tuition	\$163,169	\$165,910	\$210,902	\$219,771
Athletics	\$100,000	\$100,000	\$95,400	\$100,000
Drama/Music	\$30,000	\$15,000	\$30,000	\$34,000
Circuit Breaker	\$2,755,000	\$2,755,000	\$3,155,000	\$4,364,047
Special Ed Stabilization Fund	\$0	\$0	\$300,000	\$550,000
Total Revolving Fund Offsets	\$3,448,169	\$3,360,910	\$4,091,302	\$5,467,818
\$ Increase Per Year		(\$87,259)	\$730,392	\$1,376,516
% Increase Per Year		-3%	22%	34%

Circuit Breaker

FY24 NPS Annual Budget



Circuit Breaker Reimbursements rise as the increase in OOD tuition costs rise - the Budget Offsets have risen as well. It is important to note that the District should be mindful to keep some reserves in this fund for future unexpected Special Ed costs. State allows 2 years to expend the funds.



School districts are eligible for reimbursements of expenditures for students whose special education program costs more than four times the statewide foundation budget. By law, the districts are reimbursed for up to 75% of the costs above the threshold, subject to appropriation. Foundation per Student that must be met prior to any reimbursement for FY24 is \$51,722.

Special Indicators: Students falling into the following categories may be eligible for 100% Circuit Breaker Reimbursement (less foundation) – Abandoned, Homeless and State Ward.

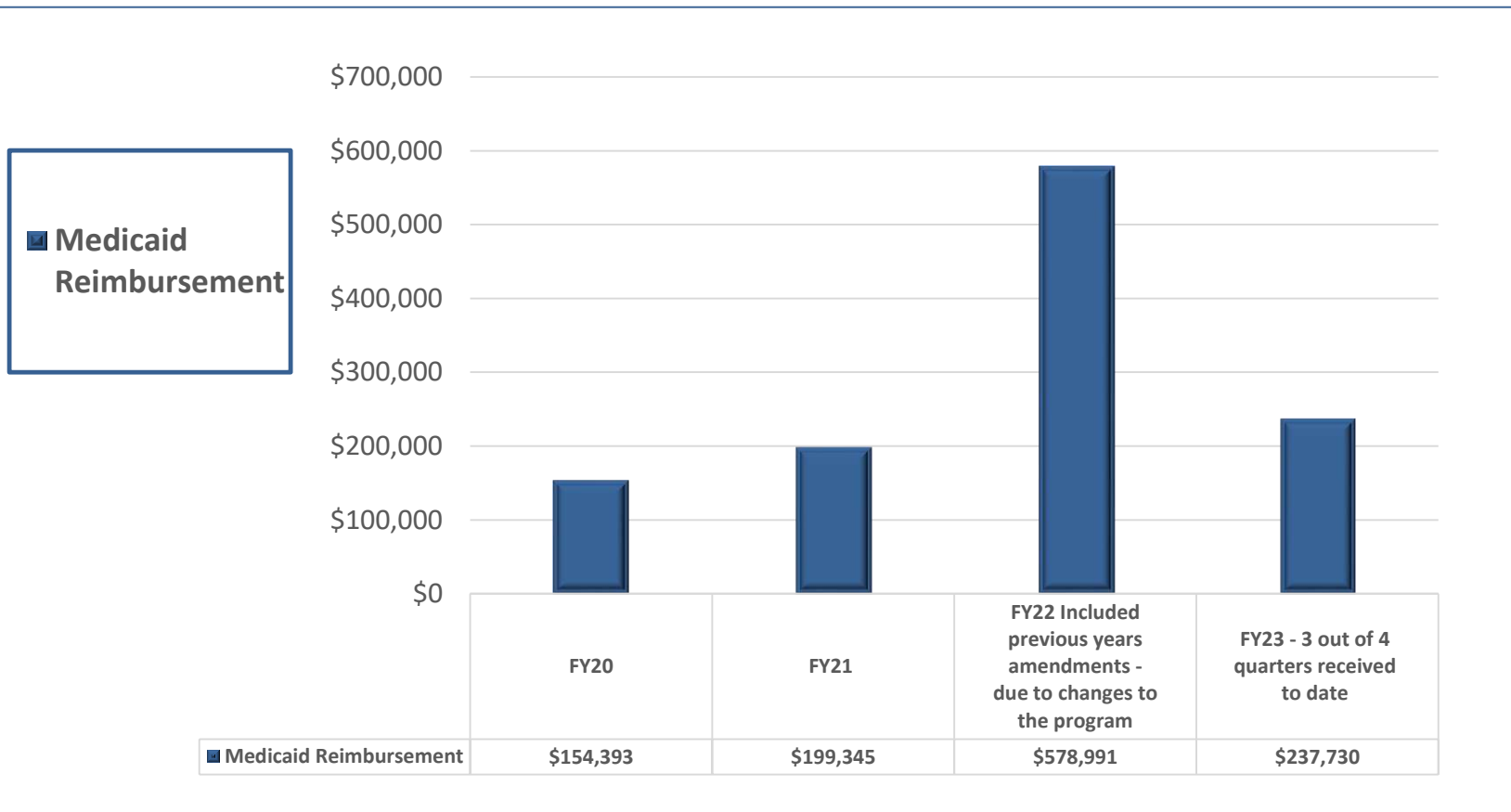
Districts can also apply for Extraordinary Relief each year when their claimable Special Ed costs exceed 125% of the previous year's claimed costs.

Medicaid

FY24 NPS Annual Budget



The School-based Medicaid Program offers LEA's an opportunity to receive federal dollars to offset costs for providing certain Medicaid-covered direct services in a school setting.

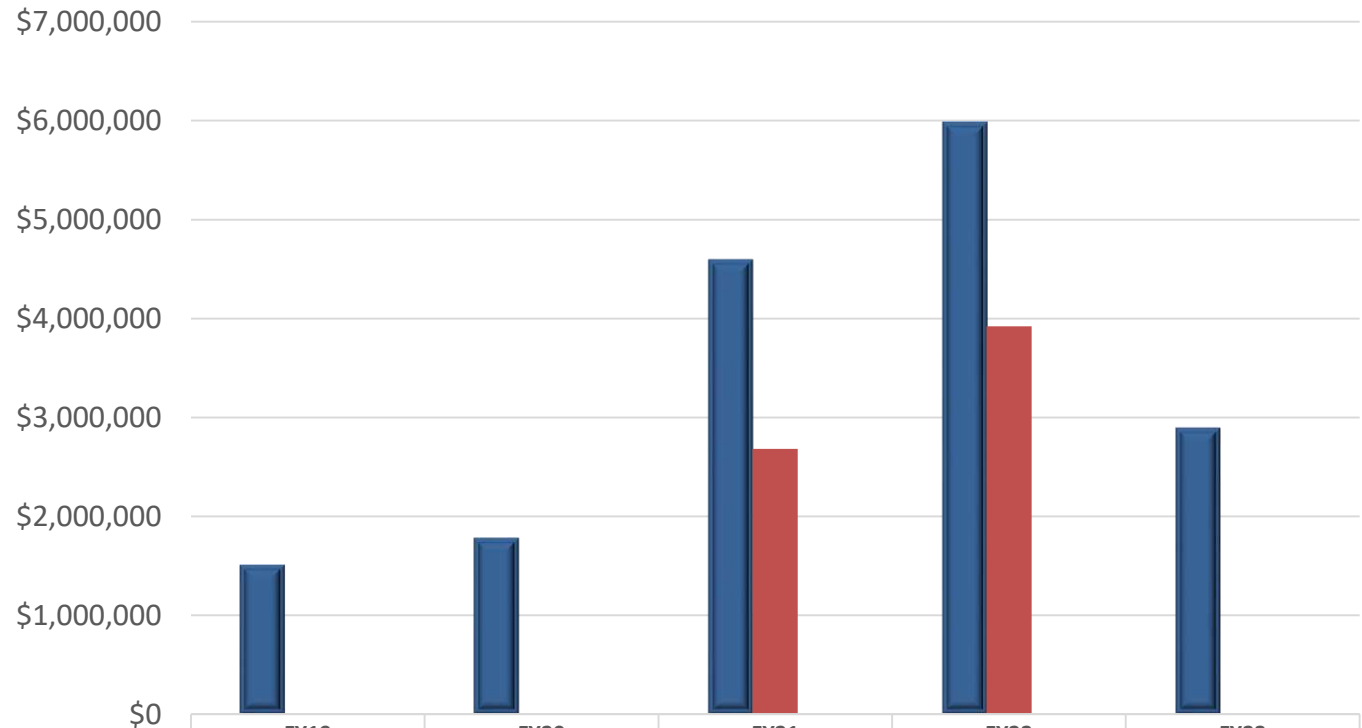
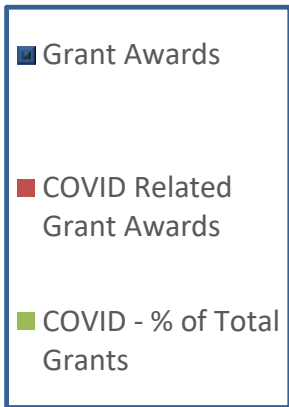


GRANTS

FY24 NPS Annual Budget



**NPS continues to search for Grant Opportunities – Federal, State & Private.
All grant employees benefits are paid through the grant funding.**

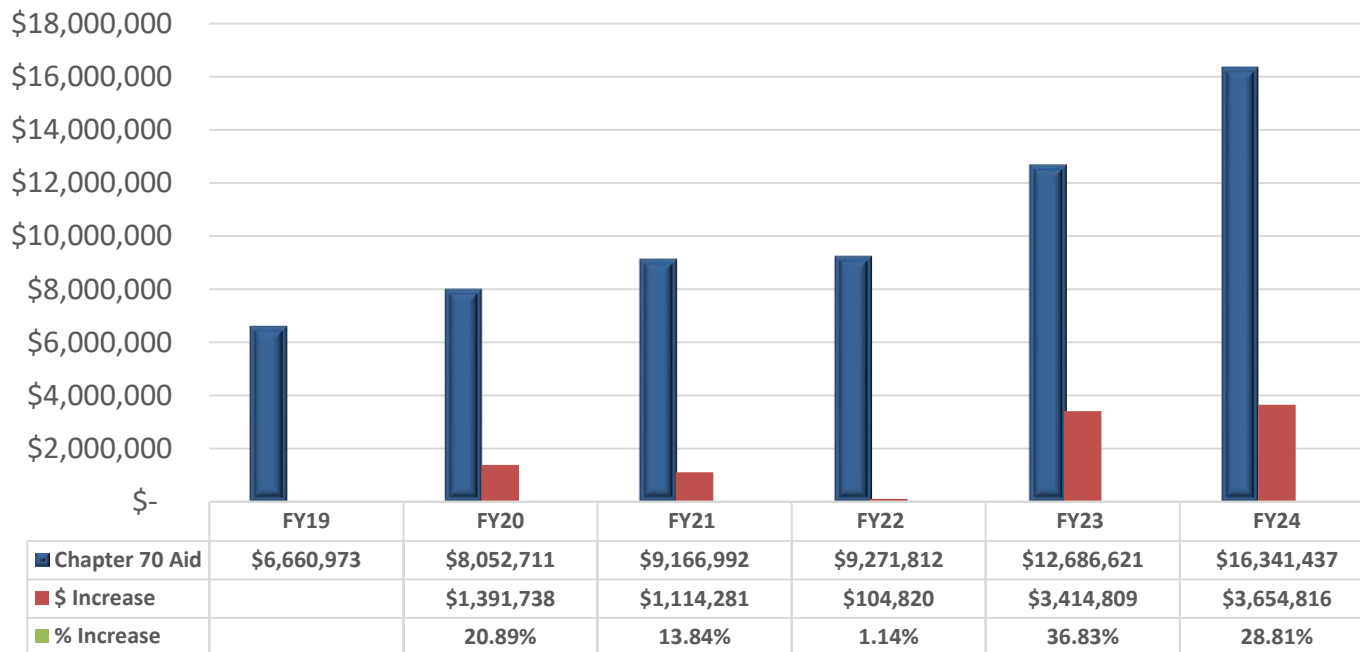


■ Grant Awards	FY19	FY20	FY21	FY22	FY23
	\$1,522,096	\$1,791,560	\$4,597,421	\$5,980,727	\$2,902,323
■ COVID Related Grant Awards	\$0	\$0	\$2,683,823	\$3,920,716	
■ COVID - % of Total Grants			58%	66%	



Norwood continues to see large increases in their Chapter 70 Aid due to the Student Opportunity Act and changes in the School Districts population.

FY24 – another 28.81% increase of \$3,654,816. Chapter 70 Aid Increase accounted for 93% of the Town’s total FY24 Cherry Sheet increase in revenue and 94% in FY23.

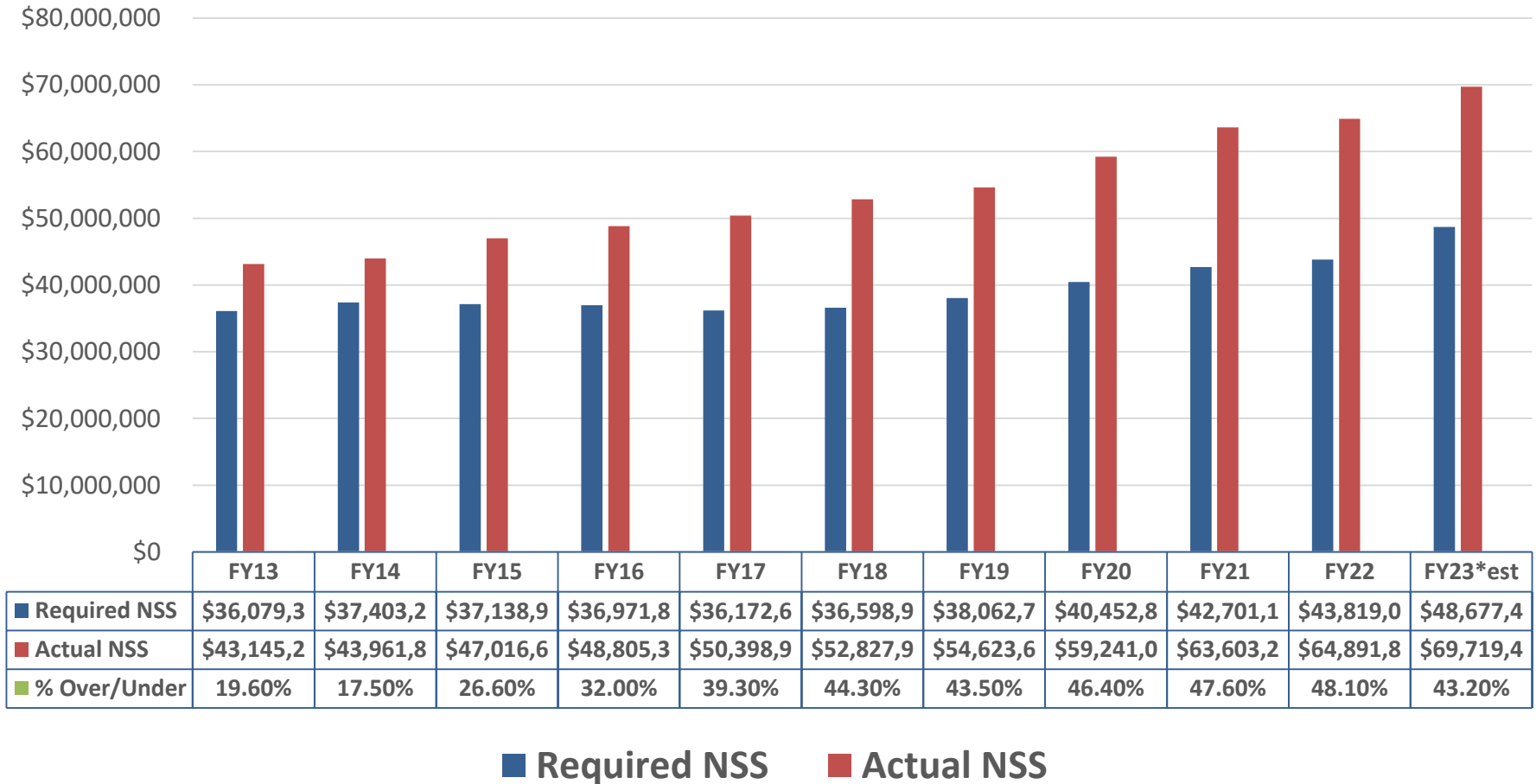


Chapter 70 Aid

Under the Student Opportunity Act (SOA) – DESE is required to identify eligible students up to 185% of the Federal Poverty Level (FPL) for purpose of determining Chapter 70 aid. SOA also a closer look at inequitable gaps in economically disadvantaged, students with disabilities, and English Learners.



Norwood continues to be over the Required Net School Spending, however, FY23 estimates a dip in the % over the requirement from 48.10% to 43.20%



WARRANT ARTICLE REQUESTS





Description	Amount
<u>Special Ed Trans Warrant Article</u> – one time warrant article to cover unanticipated Special Education Transportation Out of District Contracted Services due to supply chain issues causing a pause in delivery of much need Special Education vans on order	\$500,000
<u>School-Based Medicaid Program Revenue Transfer from Free Cash</u> – one time transfer of funds from free cash to cover extraordinary and unanticipated Special Education Expenses for the Schools. School-Based Medicaid Program Revenue is based on school districts Medicaid-covered services.	\$350,000
<u>Homeless Transportation Revenue Transfer from Free Cash</u> – one time transfer of funds from free cash to cover extraordinary and unanticipated increases in the School Districts Homeless Transportation. Homeless Transportation Reimbursement from the State is based on the School's Homeless Transportation Costs.	\$22,000
<u>Elementary School Study Warrant Article</u> – one time transfer of funds from free cash to cover a consultant for an Elementary School Study.	\$60,000
<u>Override Stabilization Fund</u> - one time request to utilize some of the Override Stabilization Fund to cover some of the School District's extraordinary and unanticipated increases due to changes in population, increased numbers in special education/EL, and supply chain issues with special education transportation.	\$1,487,643
TOTAL	\$2,419,643

FY24 Budget by Major Categories ***ALL FUNDING SOURCES***

FY24 NPS Annual Budget



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General Education	\$33,474,841	\$35,331,718	\$1,856,877	62%
Special Education *including all funding sources you see Special Ed increasing	\$17,578,552	\$19,776,586	\$2,198,034	35%
English Learners	\$1,747,640	\$2,136,225	\$388,585	4%
TOTAL	\$52,801,033	\$57,244,529	\$4,443,496	8.30% total increase

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SUMMARY



FY24 NPS General Fund Budget

FY24 NPS Annual Budget



FY24 NPS SCHOOL GENERAL FUND BUDGET	\$54,824,886	%
\$ INCREASE	\$2,023,853	3.83%
% of Chapter 70 Aide Increase needed to cover this Increase	55.37%	
3.5% OVERRIDE PLEDGE INCREASE	\$1,848,036	3.50%
TOTAL ADDITIONAL INCREASES UNABLE TO ABSORB IN BUDGET STAYING WITH OVERRIDE PLEDGE OF 3.5%	\$175,817	0.33%



What will we accomplish with this Budget:

- Meet the needs of an increasing diverse student population
- Additional attention to educational learning loss and social emotional needs of students through targeted intervention
- Increased staffing and assistance as well as instructional support for students with disabilities, English Learners and the General Ed Student Population
- Continuation of 1:1 Chromebooks (grade 6 and 9)
- Teacher Laptop Refresh
- Curriculum refresh – PreK-12 Art; K-5 Multilingual Program; K-5 Health/Wellness/PE
- Professional Development – diversity, equity, inclusion, technology and instructional practice
- Continue Community Service -
 - *Minds Matter Interface Referral Helpline*
 - *Metrowest Youth Behavioral Survey*
- Effective use of Grants/Revolving Funds



Questions?