What is an Annual Budget?

A budget is a moral document. What we fund is what we value.

- Financial Planning Tool
- Communication Vehicle
- Living Document
- Acknowledgment of the Work Ahead
- Complement to Strategic Planning
- Statement of Core Values
The Cycle of Strategic Budget Planning

Vision/Mission Statement

Strategic Plan

Validate

Annual Operating Plan & Budget

Stakeholder Ongoing Feedback

Achievement & Progress Reporting

District Improvement Plan

Planning Process

Sustainability planning to include support for teachers, students, and families

Expansion of Special Education programming and supports for students and educators

Envelope and MEP initiatives
2018-2022 Strategic Plan

CORE VALUES

Teacher

Equity & Access

Grit: Hardwork: Tradition: Family
Growth: Learning: Acceptance: Diversity
Honesty: Kindness: Collaboration: Teamwork

Content

Personalization

Student

Achievement

People

Practice

Place
Funding What We Value: How do we get there?

The Foundation Formula

Foundation Budget

An adequate funding level for each district, given the specific grades, programs, and characteristics of its students − representing minimum spending needed.

Local Contribution

How much of the foundation budget required to be paid for by each city/town’s property taxes, based on the relative wealth of the city.

Chapter 70 Aid

Whatever amount remains after the city/town has fulfilled its local contribution.
Chapter 70 Aid

Key Factors in the School Funding Formula

(Foundation Budget) - (Required Local Contribution) = (Chapter 70 Aid)

- Student Enrollment
- Wage Adjustment Factor
- Inflation
- Property Value
- Income
- Municipal Revenue

Used to establish the Foundation Budget and Local Contribution, these six factors work together to determine a district’s Chapter 70 Aid.
How is the required local contribution calculated?
Determining each community’s target local share starts with the local share of statewide foundation.

Calculate **statewide** foundation budget.

**Statewide Foundation Budget**

$11.359B

Determine target local share of **statewide** foundation.

**41% State Aid**

$4.657B

**59% Local Contribution**

$6.702B

**Statewide**, determine percentages that yield ½ from property and ½ from income.

**Property Effort**

0.3456%

$3.351B

**Income Effort**

1.4981%

$3.351B

Property and income percentages are applied uniformly across all cities and towns to determine the combined effort yield from property and income.
An individual community’s target local share is based on its local property value, income, and foundation budget.

- The sum of a community’s local property and income effort equals its Combined Effort Yield (CEY)

\[
\text{Target Local Share} = \frac{\text{CEY}}{\text{Foundation budget}}
\]

- Calculated at the city/town level
- Capped at 82.5% of foundation (157 communities are capped)
Next, the formula calculates each community’s preliminary local contribution (PLC) and makes adjustments relative to target to determine the required local contribution (RLC).

Preliminary contribution → Required contribution

- Increase last year’s required local contribution by the MRGF
- If the PLC as a % of foundation > target
  - Reduce PLC by 100% of the gap
- If the PLC as a % of foundation < target
  - If the difference is < than 2.5%, the PLC is the new requirement
  - If the difference is between 2.5% and 7.5%, add 1% to PLC
  - If the difference is > 7.5%, add 2% to the PLC

Municipal Revenue Growth Factors (MRGF) are calculated annually by the Department of Revenue. MRGFs quantify the most recent annual % change in each community's local revenues, such as the annual increase in the Proposition 2½ levy limit, that should be available for schools.
Foundation budget rates reflect differences in the cost of educating different types of students.
The Foundation Budget – Role of Student Enrollment

### Base Foundation Components

<table>
<thead>
<tr>
<th>Kindergarten</th>
<th>Pre-K</th>
<th>Half-Day</th>
<th>Full-Day</th>
<th>Elem</th>
<th>Middle</th>
<th>High</th>
<th>Voc</th>
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<td>2,283,513</td>
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### Incremental Costs Above the Base

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<th>Spec Ed</th>
<th>EL</th>
<th>EL</th>
<th>EL</th>
<th>In-Dist</th>
<th>Out-of-D</th>
<th>PK-5</th>
<th>6-8</th>
<th>High</th>
<th>Low Inc</th>
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<td>9,167</td>
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<td>0</td>
<td>189,698</td>
<td>73,661</td>
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<td>0</td>
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<tr>
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<td>Guidance &amp; Psych. Services</td>
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<td>0</td>
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<td></td>
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<td></td>
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<tr>
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<td>115,745</td>
<td>112,269</td>
<td>4,877,302</td>
<td>21,178,545</td>
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<td></td>
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<td>Special Education Tuition*</td>
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<td>0</td>
<td>0</td>
<td>3,042,328</td>
<td>0</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Total

| Foundation Enrollment | 973,127 | 0 | 7,010,008 | 41,158,607 | 25,348,238 | 19,023,553 | 15,764,812 |
| Total | 12,976,482 | 3,367,655 | 2,737,031 | 1,062,783 | 1,030,833 | 48,022,430 | 178,475,557 |

### Wage Adjustment Factor

| Total | 100.00% |

*The wage adjustment factor is applied to underlying rates in all functions except instructional equipment, benefits and special education tuition.

A district’s foundation budget is derived by multiplying the number of pupils in 13 enrollment categories by cost rates in 11 functional areas.
The City is allowed to "charge back" or "write off" against the Local Contribution certain charges and expenses for services they provide for the Fall River Public Schools. At the state level, these "municipal fees" are also referred to as Schedule 19 charges.

In Fall River, we call these "indirect costs" as outlined in our Shared Cost Agreement* – a statement of partnership between the Fall River Public Schools and the City of Fall River.

*The Shared Cost Agreement was last modified in FY2018.
Funding What We Value: How do we get there?

Net School Spending

Referred to as the “foundation budget” by DESE, **Required Net School Spending** is a dollar set each year by the state, and describes the *minimum* spending on costs directly related to educating students.

**Actual Net School Spending** includes town/city indirect spending for schools.

100% of Legally Required Net School Spending is the minimum amount a community must spend on education as codified in Ch70 M.G.L.
Funding What We Value. How do we get there?

Percent of Required Spending, FY20 - A Look Across Ten Communities

- Fall River: 98.0%
- New Bedford: 99.3%
- Diman: 101.8%
- Revere: 106.6%
- Taunton: 106.7%
- Dartmouth: 123.8%
- Westport: 135.2%
- Somerset: 137.5%
- Framingham: 145.7%
- Cambridge: 227.9%
- STATE: 129.8%
The Student Opportunity Act (SOA), signed into law in November 2019, provides a major infusion of new funding to the public schools in the Commonwealth of Massachusetts. The SOA was bi-partisan effort involving both policy makers, labor unions, and grass-roots organization to improve educational funding. The new law, Chapter 132 of the Acts of 2019, updates the foundation budget established in the Education Reform Law of 1993, which codified the minimum level of education spending required to adequately educate a school district’s students. The SOA address the real costs of educating low-income students, special education students, English language learners, SEL services, and employee health insurance costs. The SOA also includes increased circuit breaker funding, creates an innovation fund, and requires increased accountability for local districts.

*Originally to be phased in over 7 years; this is the actual 1st year of funding 1/7 per language in law to fully fund by 2027.*
The SOA reinstates the definition of low-income enrollment used prior to FY2017, based on 185% of Federal Poverty Level.

Replaces economically disadvantaged designation used from FY2017-FY2021.

For FY 2022, Districts’ low income is the higher of either of these:

- The # of students matched through the department’s current direct certification process (identifies students’ families approved for fed/state benefits)
- Districts’ FY2016 low income % multiplied by its’ current foundation enrollment.
Overall statewide enrollment dropped by 30,579 from last year.
Thus, despite the implementation of the first seventh of the Student Opportunity Act, the statewide foundation budget FY22 increased by only 2.21% over last fiscal year (FY21).
Governor FY22 House I uses Oct 1 2020 actual enrollment numbers in determining foundation enrollment, which will be a topic of policy contention on Beacon Hill over the next few months (until the final FY22 Budget is adopted).
<table>
<thead>
<tr>
<th>Demographic</th>
<th>FY21</th>
<th>FY22</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>All Students</strong></td>
<td>10,229</td>
<td>9,998</td>
<td>-231.0</td>
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<tr>
<td>African-American</td>
<td>8.6</td>
<td>9</td>
<td>0.4</td>
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<tr>
<td>Asian</td>
<td>3.7</td>
<td>3.5</td>
<td>-0.2</td>
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<tr>
<td>Hispanic</td>
<td>28.9</td>
<td>29.7</td>
<td>0.8</td>
</tr>
<tr>
<td>White</td>
<td>50</td>
<td>48.8</td>
<td>-1.2</td>
</tr>
<tr>
<td>Multi-Race</td>
<td>8.6</td>
<td>8.9</td>
<td>0.3</td>
</tr>
<tr>
<td>First Language Not English</td>
<td>27.4</td>
<td>28.3</td>
<td>0.9</td>
</tr>
<tr>
<td>English Language Learners</td>
<td>19</td>
<td>17.6</td>
<td>-1.4</td>
</tr>
<tr>
<td>Students w/ Disabilities</td>
<td>22.6</td>
<td>23</td>
<td>0.4</td>
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<tr>
<td>High Needs</td>
<td>78.3</td>
<td>81</td>
<td>2.7</td>
</tr>
<tr>
<td>Economically Disadvantaged</td>
<td>70</td>
<td>73.8</td>
<td>3.8</td>
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# FRPS 5-Year Shifts

## Race & Ethnicity

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<th>SY17</th>
<th>SY18</th>
<th>SY19</th>
<th>SY20</th>
<th>SY21</th>
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<td>8.4</td>
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<td>9</td>
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<td>4.1</td>
<td>3.9</td>
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<td>3.5</td>
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<td>Hispanic</td>
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<tr>
<td>White</td>
<td>55.6</td>
<td>53.5</td>
<td>51.3</td>
<td>50</td>
<td>48.8</td>
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<td>8.7</td>
<td>8.6</td>
<td>8.9</td>
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FRPS 5-Year Shifts

Selected Populations - 5 Year Trend

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<th>SY17</th>
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<th>SY19</th>
<th>SY20</th>
<th>SY21</th>
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</thead>
<tbody>
<tr>
<td>First Language not English</td>
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<td>28.3</td>
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<td>English Language Learner</td>
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<td>Students With Disabilities</td>
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<td>22.6</td>
<td>23</td>
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<tr>
<td>High Needs</td>
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<td>75.5</td>
<td>75.4</td>
<td>78.3</td>
<td>81</td>
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<tr>
<td>Economically Disadvantaged</td>
<td>65.8</td>
<td>67.9</td>
<td>67.1</td>
<td>70</td>
<td>73.8</td>
</tr>
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</table>
Fall River Public Schools are group 11 for low income.
FRPS Student Enrollment

PK & K
-183 students from last year (-16.3%).
10/1/20: 938
10/1/19: 1,121

Grades 1-5
-124 students from last year (-2.8%).
10/1/20: 4,311
10/1/19: 4,435

Grades 6-12
+76 students from last year (+1.6%).
10/1/20: 4,749
10/1/19: 4,673

FRPS
-231 students from last year (-2.3%).
10/1/20: 9,998
10/1/19: 10,229
FRPS enrollment dropped in 9 of the 11 enrollment categories:
As a result, the actual dollars in the Fall River foundation budget dropped from FY21 to FY22 in all categories, save two:

- In-district special education
- Low income
In the Fall River Public Schools, the FY21 to FY22 increase resulting from the 1/7th implementation of SOA funds was enough to overcome the drop in enrollment for in-district special education and low income students only.
Focus on school turnaround, accelerating student performance results & closing achievement gaps.
Budget Planning Parameters

- Use best practices for each school and cost center using principles of zero-based budgeting.
- Student needs drive decisions.
- Allow Principals to make site based decisions.
- Conservative austerity balanced with transparent granularity.
- Prioritize areas of investment.
Chapter 70 – State Aid – $144,205,160
- $7,188,796 increase over final FY21 Chapter 70 aid
- Minimum required increase is $30 per student

City Contribution – $34,270,397
- Increase of $1,363,965 over final FY21 Required City Contribution

Appropriation (Chapter 70 + City Contribution) – $178,475,557
- Increase of $8,552,761 over final FY21 Required Net School Spending

$178,475,557 is our 100% Net School Spending Number for FY22.
## FY21–FY22 Funding Comparison
### Based on Enrollment

<table>
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<tr>
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<th>FY21</th>
<th>FY22</th>
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<th>% Change</th>
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<td>Foundation Budget</td>
<td>$169,915,018</td>
<td>$178,475,557</td>
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<td>Required District Contribution</td>
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<td>$178,475,557</td>
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<td>Target Aid Share</td>
<td>76.81%</td>
<td>77.69%</td>
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<tr>
<td>Ch70 - % of Foundation Budget</td>
<td>80.64%</td>
<td>80.80%</td>
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<tr>
<td>Required NSS % of foundation</td>
<td>100.00%</td>
<td>100.00%</td>
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## FY22 Foundation Budget Factors

### Foundation Budget Changes from FY21

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<th>Amount</th>
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<td>Increase due to inflation</td>
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<tr>
<td>Loss due to Student Enrollment</td>
<td>($2,830,746.00)</td>
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<tr>
<td>Increase due to Student Opportunity Act Funding</td>
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<td>FY22 Foundation Budget Change</td>
<td>$8,560,539.00</td>
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Chapter 70 Funding

Five Year Trend

FY18  FY19  FY20  FY21  FY22

C70 Aid
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<td>FY22 Proposed Budget</td>
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<td>FY22 Delta</td>
<td>$ 926,717</td>
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<td>% above net school spending</td>
<td>.52%</td>
</tr>
</tbody>
</table>

- Site level and department cost centers
- Student needs driven program improvements
- Cost containments and repurposed allocations
- Human capital conversion
- Building capacity to reduce costs

Net School Spending 100.52%
FY22 Concerns - AKA “Budget Busters*”

- Transportation
- Charter School/School Choice expenses
- Out of District SPED Tuition
- Utilities
- Continuation of COVID-related mitigations
- Capital infrastructure
- Health Insurance

*Contingencies planned through federal ESSER funds
• Custodial - Snow blowers, Backpack vacuums, Floor machines, K-vac - $84,250
• Security - Two way radios, Radio batteries, Golf carts, Gater (mixed use), Pickup truck - $70,500
• Transportation - Student transport bus - $56,000
• Storekeeper - Transit van - $54,000
• Maintenance - Bucket truck, assorted HVAC, Electrical and Plumbing tools - $107,000
• Groundskeepers - Zero-turn mower, Mini-wheel loader, Mini-excavator, F550 dump truck - $275,245
• Talbot Parking Lot - $500,000
• Henry Lord Access Road - $200,000
• Watson Gym - $25,000
• Doran Playground - $45,000
• Whiteboards and interactive boards - $1,000,000
• Total Capital Request to Fund our Needs - $2,416,995

*Potential use of one-time funds TBD by SC
Federal COVID Relief Funds

**ESSER I**
Grant Amount: **$4,730,769**
Grant Dates: 7/1/20-9/30/22
Funds remaining: **$2,247,709**

Funds allocated to date: City of Fall River transfer to offset Transportation, FRPS Technology Capacity, Proportionate Share for Arch-diocese of Fall River Catholic Schools, FRPS school COVID Rooms

**ESSER II**
Grant Amount: **$17,430,945**
Grant Dates: 7/1/21-9/30/23

**Fund use:** Districts are permitted to use ESSER II funds to address the impact COVID-19 has had, and continues to have, on elementary and secondary schools. There are 14 priorities identified in the Federal Law in an effort to build capacity of public school districts and communities to facilitate integrated coordination of school and community-based resources, including but not limited to, social services, mental health and behavioral health resources, districts that receive ESSER II funds must commit a minimum of $10,000 to student mental health services and supports.
FY22 Key Areas of Impact

STUDENT ACHIEVEMENT

Academic Social-Emotional Behavior
Whole Child

Instructional Technology

Multilingual

Special Education

Teacher

Student

Content

Personalization

People Place Practice Equity & Access

Grit: Hardwork: Tradition: Family
Growth: Learning: Acceptance: Diversity
Honesty: Kindness: Collaboration: Teamwork

STUDENT

ACHIEVEMENT
## FY22 – Proposed Operating Budget

<table>
<thead>
<tr>
<th>Category</th>
<th>FY 2021</th>
<th>FY 2022</th>
<th>Increase/(Decrease)</th>
<th>% Change</th>
<th>% of Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salary and Benefits</td>
<td>$92,746,658</td>
<td>$100,187,331</td>
<td>$7,440,673</td>
<td>8.02%</td>
<td>75.53%</td>
</tr>
<tr>
<td>Contractual Services</td>
<td>$27,679,831</td>
<td>$28,221,090</td>
<td>$541,259</td>
<td>1.96%</td>
<td>21.28%</td>
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<tr>
<td>Materials and Supplies</td>
<td>$2,256,688</td>
<td>$2,338,780</td>
<td>$82,092</td>
<td>3.64%</td>
<td>1.76%</td>
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<tr>
<td>Insurance/Other</td>
<td>$1,836,498</td>
<td>$1,891,298</td>
<td>$54,800</td>
<td>2.98%</td>
<td>1.43%</td>
</tr>
<tr>
<td>Totals</td>
<td>$124,519,675</td>
<td>$132,638,499</td>
<td>$8,118,824</td>
<td>6.52%</td>
<td>100%</td>
</tr>
</tbody>
</table>
FY22 Budget Recognition

- Kevin Almeida, Chief Financial Officer
- Maria Pontes, Assistant Superintendent of Schools, Chief Academic Officer
- Michael Losche, Assistant Superintendent for Special Education
- Ken Pacheco, Chief Operating Officer
- Thomas Coogan, Executive Director of Human Resources
- Dr. Tracy Curley, Director of Assessment, Accountability and Research
- Debra Cabral, Administrative Assistant to the School Committee
- Paula Soares, Executive Assistant to the Superintendent
- Goretti Furtado, Administrative Assistant of Finance and Operations
- Jaqueline Francisco, Director of Fine and Performing Arts
- Principals and their site level leadership teams
- All Senior Department Directors
- Rebecca Cusick, FREA President and George Ackley, FRAA President
- Tracy Novick, MASC
- Worcester Public Schools
- School Committee, Fall River Public Schools

Thank You