

## FY24 School Budget FAQ

*School Board Finance Committee's working document - check back for updates!*

### Questions about [Executive Summary](#)

1. Re: the increase in salaries on page 2 -- Can you let me know the # of FTE's associated with each bargaining unit?

Bargaining Unit	\$ increase from FY23	% increase from FY23	represents % of Level Services increase	Bargaining Unit FTEs (FY23)
Teachers & Professionals	\$1,475,620	6.11%	49.7%	314.55
Education Support Professionals	\$198,229	4.69%	6.7%	140.5 (8.5 open positions)
Bus Drivers	\$22,938	3.46%	0.8%	24.0 (3.0 open positions)
Custodians	\$42,237	3.97%	1.4%	29.0 (4.5 open positions)
Maintenance Workers	\$4,494	3.00%	0.2%	3.0
School Administrators*	\$55,110	4.54%	1.9%	11.0
<b>Totals</b>	<b>\$1,798,628</b>	<b>5.72%</b>	<b>60.6%</b>	<b>522.05</b>

\*Central Office Admins & support staff (total of 22.15 FTE) do not have CBAs; wages & benefits follow School Admin.

2. How does the budget process work, typically? I read that the process begins with "level services" approach. Do you or Geoff set expectations for % increases? → [see discussion at SBFC meeting of March 27 here](#)

3. Page 4 -- Non-personnel Costs --

- 1st bullet point -- are the add'l funds based on an estimate or a known need? How much \$\$\$?

This reference is to Special Services out-of-district tuition costs. FY24 projection is based on actual current placements and anticipated needs for next year. Tuition rates are set by the DOE each year; cost estimates for FY24 use FY23 rates + estimated % increase per FY22 to FY23 actual.

Two accounts in the Special Services budget are impacted: 71023095-556000 Tuition and 534400 Contracted Services (for costs not directly charged as tuition, e.g. ed tech and

specialist services). Between the two we have \$623,000 budgeted for FY23 and anticipated FY23 expenses are currently at \$581,450. For FY24 we are projecting \$786,650 for the two accounts combined, based on expected tuition increases plus 2 additional placements.

- 3rd bullet - - how much is the new transportation software?  
\$23,000 annual subscription; implementation costs were in the CIP budget for FY23.

4. Use of Fund Balance - - how much excess fund balance are you projecting for FY23?

#### Notes on Fund Balance/Surplus

Some key points:

- School department cannot exceed expenditure authorization of the referendum process, therefore estimates must be conservative.
- The State assumes surplus will be created each year in school districts, and statute directs the use of surplus exceeding 5%. (Note: for several years the cap has been increased to 9% due to the impacts of COVID disruptions and federal grants.)
- FB as of 6/30/2022 was \$3,520,191. After using \$1,500,000 for FY23 revenue (audit still pending), leaves \$2,020,191 undesignated, of which \$1,500,000 is included as revenue in FY24 first reading.

Still working on FY23 year-end projections (3rd quarter closes this week). Expect to see about \$1.5M generated (2.6% of operating budget).

5. Pg 7 - Major Capital Project -- - how much is being allocated for the consolidated primary school?

What are the funds earmarked for?

Estimated cost for first reading was included at \$137,500,000 based on Harriman's original estimate (added to School Budget 5 year plan in November of 2022). Plan is for updated amount and project detail to be available prior to second reading.

6. Can you do a couple reconciliations for me?

- Recon of FTE's from FY23 to FY 24 - - how many new ee's, how many FTE's that were funded previously with COVID funds, how many open positions are we budgeted to fill?
- Can you break out the Salary impact of the various FTE's associated with the bullet points on page 8 noting "propose added' funding?

<b>Proposed investment</b>	<b>Projected cost</b>
<b>Retain FY23 federal grant funded positions (ESSER/COVID funds) to maintain recommended class sizes, delivery of core curriculum and essential support services:</b>	
3.0 Teacher positions (reduced from 4.0 positions in FY23)	\$231,243
1.0 Guidance Counselor for K-2 schools	\$83,073
0.5 Speech Pathologist for K-2 specialized instruction	\$47,172
<b>Meet the needs of incoming Special Education students:</b>	
4.0 additional Special Services Ed Tech 3 positions	\$196,000
ASL staff & services (1.0 interpreter + contracted services)	\$112,000
<b>Increase access &amp; inclusion for our English Language Learners:</b>	
1.0 ESL Teacher position	\$87,000
2.0 ESL Ed Tech 3 positions	\$98,000
<b>Increase literacy support &amp; address learning gaps:</b>	
1.0 Resource Room Teacher position at Middle School	\$87,000
1.4 Literacy Support Ed Tech 3 positions at Wentworth	\$68,600
0.5 K-2 Speech Pathologist (from part-time to full-time position)	\$47,172
<b>Totals:</b>	
Retained FTEs = 4.5	\$361,488
<u>New FTEs = 10.9</u>	<u>\$695,772</u>
All FTEs = 15.4	\$1,057,260
<b>Projected cost represents 1.7% of the FY24 first reading budget proposal</b>	

7. What bucket on page 13 houses the curriculum increase noted on pg 10?

Total projected department increase of \$143,704. Types of expenditures:

- Salaries & Benefits - regular (includes retirement stipend) +\$57,322
- Salaries & Benefits - increased hourly rate for teacher PD +\$51,982
- Contracted Services (software subscriptions & professional development) +\$27,350
- Instructional Supplies +\$7,050

8. What is the typical ask for new positions year over year? (Going back to pre-COVID years.)

Staffing levels are reviewed each year during the budget development process, and recommendations for both increases and reductions are made by school leaders based on changing student needs. Here are two documents showing FTE changes in recent budget requests:

- [Budget FTE changes FY17-23](#)
  - [Positions cut and restored FY11-FY16](#)
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### **Other School Budget resources**

[10-year budget chart](#) shows data on how the school budget has changed year over year, and the impact of the changes on the property tax rate.

#### [Per pupil expenditures - regional comparisons FY13-FY22](#)

- Uses statewide expenditure data reported publicly by the Department of Education each year (prior year actuals, General Fund only)
- The same [expense categories](#) are provided per voter referendum statute, so districts can compare spending levels on different types of expenses; this worksheet has two tabs, one sorted by total costs by year & one by type of expense.