



Our **vision** is to provide high-quality educational opportunities that inspire a community of learners

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Our **mission** is to develop engaged, well-balanced learners through collaborative, caring relationships

FY24 Budget Hearing

Acton-Boxborough Regional School Committee
March 2, 2023

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FY24 Budget Presentation Schedule

December 15, 2022	Pre-Budget Presentation	High Level Overview of Budget Drivers
January 12, 2023	Presentation #1	Superintendent's Preliminary Budget Overview <ul style="list-style-type: none"> Budget Guidelines & District Goals Preliminary Revenues & Budget Drivers Strategies to Balance Budget Personnel Projected Assessments
January 26, 2023	Presentation #2	Superintendent's Recommended Budget v. 1 <ul style="list-style-type: none"> Discussion of proposed cost savings and personnel changes Line Item Budget Details All Day Kindergarten Discussion Capital Budget
February 2, 2023	Presentation #3	Superintendent's Recommended Budget v. 2 (if applicable) <ul style="list-style-type: none"> ADK Tuition Vote
February 16, 2023	Presentation #4 BUDGET WORKSHOP	Comprehensive Budget and Program Presentation PRELIMINARY BUDGET VOTE
March 2, 2023	Presentation #5	PUBLIC BUDGET HEARING (required by MGL) 
March 16, 2023	Presentation #6	Superintendent's Final Budget Recommendation School Committee Votes FINAL FY24 Budget

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Important Dates - Regional Agreement

Budget Workshop and Preliminary SC Budget Vote:

- February 16, 2023
 - 25 Days before final budget deadline
 - Vote is majority of members from each town

Budget Hearing:
March 2, 2023

Final SC Budget Vote:

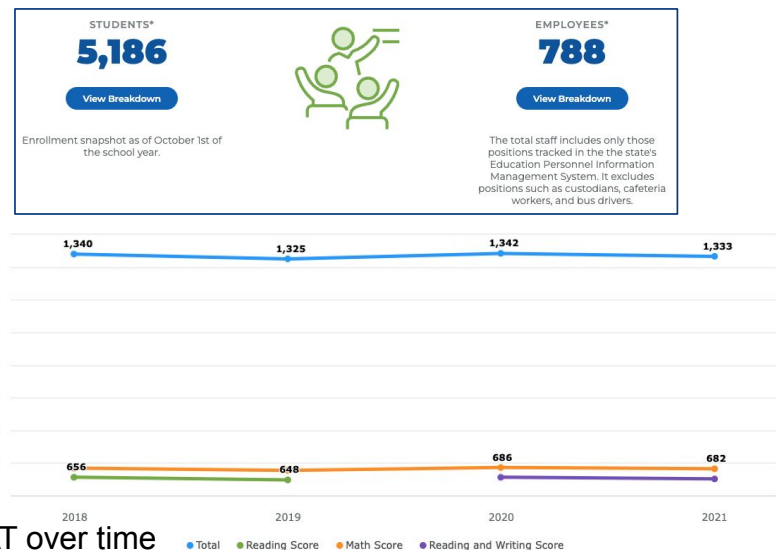
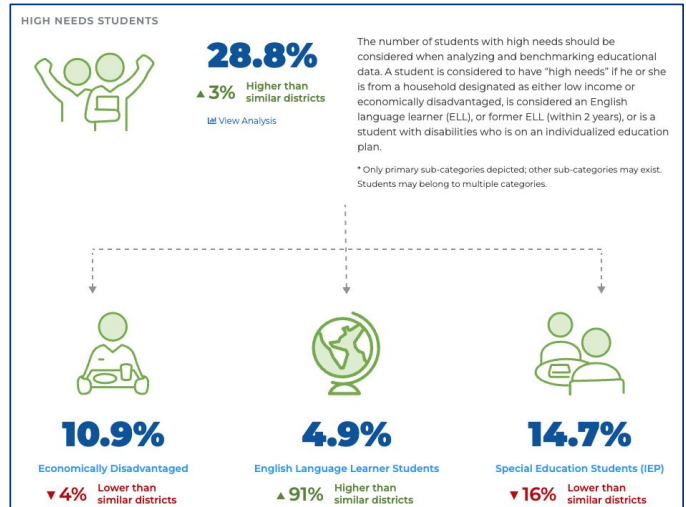
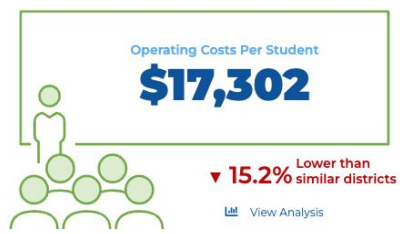
- March 16, 2023
 - 45 Days before earliest Town Meeting
 - Vote is 2/3 of weighted votes of full School Committee

Town Meetings:

- Acton: Begins May 1, 2023
- Boxborough: Begins May 8, 2023
 - *Budget vote deadlines are counted backwards from earlier Town Meeting*

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AB At A Glance

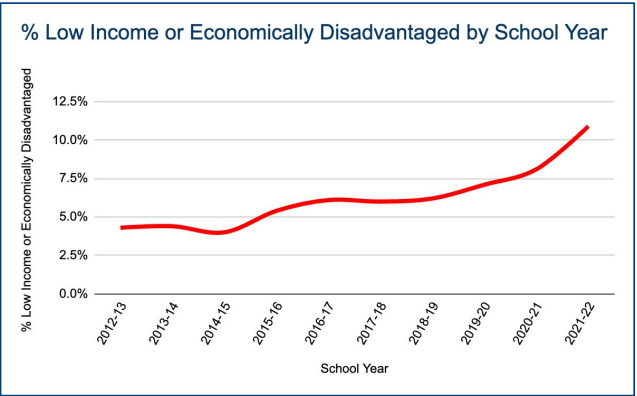
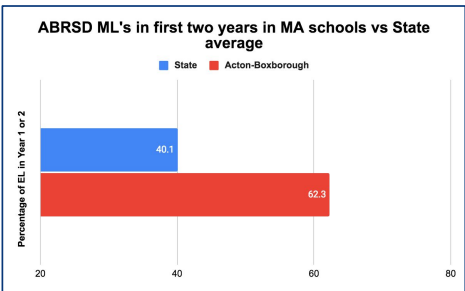
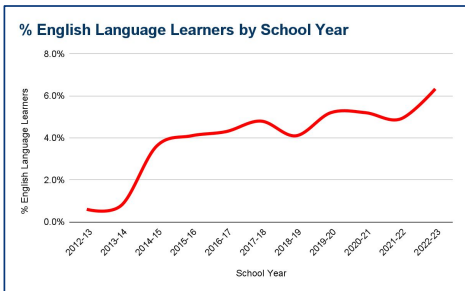
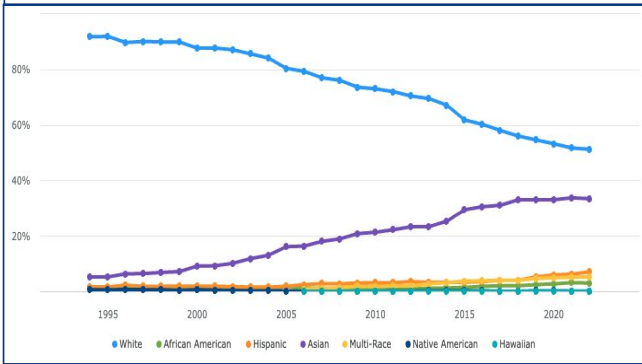


Source: [Cleargov.com](https://www.cleargov.com)

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Evolving Student Population

20 Year Change by Race/Ethnicity



Source: [Cleargov.com](https://cleargov.com), Internal Data

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More about our students

- Some/many students continue to have increased needs following the pandemic and have lagging skills:
 - ◆ Academic
 - ◆ Social Emotional
- Increased mental health and behavioral health needs call for sustained support
- Critical need for English Language acquisition support

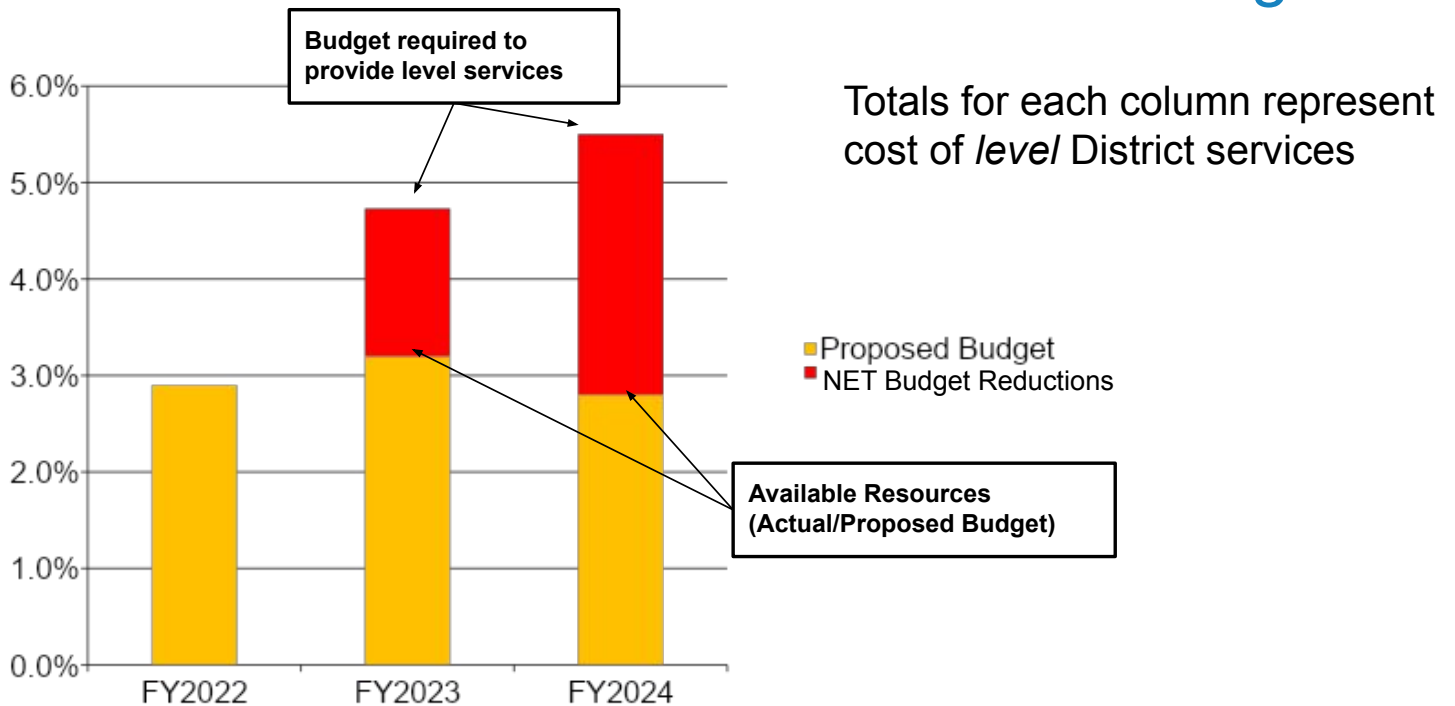
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Top 10 Budget Challenges of FY2024

1. **Declining revenues** from the state and other non-assessment sources;
2. The **end of some federal pandemic relief** grant programs and the resulting need to reduce/eliminate some programs and incorporate approximately \$1M of costs into the district budget
3. **Historic inflationary pressures** on aspects of the district budget including utilities, supplies and materials.
4. An 8% increase in **health insurance rates**;
5. A state-approved rate increase of **up to 14% for private special education schools and special education transportation services**;
6. Continued **disproportionate assessment increases to Minuteman High School** due to budget and enrollment increases;
7. Continued need for increased **funding of critical infrastructure** improvements;
8. The potential **impact of labor negotiations** in an extremely competitive and volatile market;
9. A period of **declining reserves**, necessitating a reduction in the use of E&D to balance the budget;
10. The **limited ability of one community (Acton) to increase revenue** through taxes and the guidance of our school committee to limit the Acton Assessment to 3%.

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FY22-24 Level Service vs. Available Budget



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What is our approach to solving the budget gap?

- Additional revenue sources or non-personnel budget savings
- Preserve funding for critical infrastructure needs (CIP)
- Maintain ADK Tuition at current level (\$1,800)
- Plan for Contract Negotiations/Obligations
- When making reductions, minimize the impact on students and school-based staff to the greatest extent possible
 - ◆ Smaller District Office/Leadership
 - ◆ Cannot further reduce non-certified staff (i.e. assistants and other roles)
 - ◆ Will need to look at administration and certified staff this year

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Budget Development Summary *(amounts in \$ millions)*

<u>FY23 Final Budget Appropriation</u>	<u>\$102.9M</u>
FY24 Budget Request:	
Estimated . cost of FY23 services	\$107.3M
Identified Budget Additions	+ 1.3M (from grant funds)
Revenue Adjustments	- 0.2M (revised estimates)
Non-personnel adjustments	- 0.9M (revised estimates)
Personnel adjustments	- <u>1.8M</u> (attrition, position cuts)
FY24 Recommended Budget	\$105.8M

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Personnel Summary

Overview of Proposed Changes

Additions	2.0 FTE
Reductions	17.4 FTE
NET Change	-15.4 FTE

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Proposed Personnel Additions

FTE	Description	Rationale	Location
2.0	English Language Educators	Necessary to meet required service delivery for multilingual learners	District-wide

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Updated Proposed Personnel Reductions

	Subtotal	Total
Reductions through attrition	9.2 FTE	17.4 FTE
Additional reductions necessary	8.2 FTE	

	Subtotals
Reductions by Location/ Level	FTE
District-wide Administration & Leadership	6.2
Elementary	2.0
Junior High School	3.6
High School	5.6

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Recap

- Continued increase in volume & complexity of student needs
 - Post-pandemic learning
 - Multilingual students
 - Students with IEPs
- 2-Year NET Reduction of 36.0 FTE
 - 20.6 FTE FY23 (mostly non-certified)
 - 15.4 FTE FY24 (mostly certified)
- Reductions to the District budget over the last two years will continue to strain the system and its ability to provide high-quality programs and services to students

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Public Comment on Proposed FY24 Budget

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A-B Chapter 70 Calculation Change FY23 - FY24

	FY23	FY24 (Prelim.)	
Foundation Enrollment	5047	5024*	
Foundation Budget per Pupil	\$ 12,118	\$ 12,826	
A-B Total Foundation Budget	\$ 61,160,338	\$ 64,438,000	+ \$ 3.3M
ACTON Required Contrib.	\$ 40,380,318	\$ 41,998,078	
BOXBOROUGH Required Contrib.	<u>7,997,507</u>	<u>8,509,388</u>	
A-B Total Required Contribution	\$ 48,377,825	\$ 50,500,000	+ \$ 2.1M
Foundation Aid (FB minus RC)	\$ 12,782,513	\$ 13,938,000	+ \$ 1.2M**

* - Estimates of revised data; corrected enrollment info to be submitted to DESE

** - The District will NOT get \$1.2M increase in Chapter 70 in FY24!!!

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A-B Chapter 70 Calculation Change FY22 - FY24

	FY22	FY23	FY24 (Prelim.)
Foundation Enrollment	5120	5047	5024
Foundation Budget per Pupil	\$ 11,294	\$ 12,118	\$12,826
A-B Total Foundation Budget	\$ 57,822,928	\$ 61,160,338	\$ 64,437,824
ACTON Required Contrib.	\$ 38,962,815	\$ 40,380,318	\$ 41,998,078
BOXBOROUGH Required Contrib.	<u>7,760,227</u>	<u>7,997,507</u>	<u>8,509,388</u>
A-B Total Required Contribution	\$ 46,723,042	\$ 48,377,825	\$ 50,507,466
Foundation Aid (FB minus RC)	\$ 11,099,886	\$ 12,782,513	\$ 13,930,358
CHAPTER 70 AID	\$ 15,338,911	\$ 15,490,321	\$ 15,792,451
“Hold Harmless Aid” Trend	\$ 4,239,025	\$ 2,707,808	\$ 1,862,093

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