

*Ashburnham-Westminster Regional School District
Superintendent's FY 2019
Preliminary Operating Budget*



**School Committee Meeting
February 13, 2018**



Ashburnham-Westminster District Goals 2018-2019

- **Continue Implementing** *Ash-West 2021: A Continuous Strategic Learning Plan*
- **Increase** learning opportunities for all students
- **Focus** efforts on budget principles, guidelines, and goals
- **Maintain** Class Size
- **Provide** a safe, clean, energy-efficient, and adequate learning environment
- **Ensure** that extra-curricular, arts, music, and athletic budgets are preserved
- **Fund** contractual, health insurance, and regional retirement obligations

FY 2019
Level Service Budget

FY 2018 Certified: \$29,739,424
FY 2019 Proposed: \$30,398,753

Operating Increase \$: \$659,329

Operating Increase %: **2.22%**

FY 2019

Operating Budget Drivers for Level Service Budget

	FY18 Budget	FY19 Proposed Budget	\$ Change	% Change
Contractual Increases and Employee Changes	\$ 17,680,975	\$ 18,164,561	\$ 483,586	2.74%
Out of District Tuition	\$ 986,877	\$ 1,056,558	\$ 69,681	7.06%
Worcester County Retirement	\$ 549,269	\$ 602,476	\$ 53,207	9.69%
Transportation	\$ 1,842,433	\$ 1,892,697	\$ 50,264	2.73%
Health Insurance	\$ 3,426,000	\$ 3,456,961	\$ 30,961	0.90%
.4 FTE School Adjustment Counselor	\$ -	\$ 22,000	\$ 22,000	100.00%
Audit Fees	\$ 33,000	\$ 41,500	\$ 8,500	25.76%
Technology Expense	\$ 419,631	\$ 426,290	\$ 6,659	1.59%
Other District Expenses- including legal, memberships and dues, and other administrative costs	\$ 76,625	\$ 76,761	\$ 136	0.18%
School Supplies and Services	\$ 490,362	\$ 490,475	\$ 113	0.02%
Special Ed Supplies and Services	\$ 416,080	\$ 416,151	\$ 71	0.02%
Professional Development and Tuition Reimbursement	\$ 115,632	\$ 115,632	\$ -	0.00%
Athletics	\$ 503,121	\$ 503,121	\$ -	0.00%
Performance Contract and District Equipment	\$ 391,456	\$ 391,456	\$ -	0.00%
Facilities Maintenance and Utilities	\$ 1,344,423	\$ 1,337,675	\$ (6,748)	-0.50%
Other Non-Employee Insurance	\$ 110,250	\$ 93,750	\$ (16,500)	-14.97%
Other Employee Benefits- includes Medicare, Workers Comp, Health Insurance Opt-Out, Unemployment	\$ 565,300	\$ 546,300	\$ (19,000)	-3.36%
Debt	\$ 787,990	\$ 764,390	\$ (23,600)	-2.99%
Grand Total	\$ 29,739,424	\$ 30,398,753	\$ 659,329	2.22%

Elementary Enrollment Projection and Class Size Analysis

JR Briggs	Anticipated FY19 Enrollments	Proposed # of Classroom Teachers	Average Class Size
K	70	4	18
1	72	4	18
2	71	4	18
3	73	4	18
4	92	4	23
5	94	4	24

Westminster	Anticipated FY19 Enrollments	Proposed # of Classroom Teachers	Average Class Size
K	80	4	20
1	79	4	20
2	83	4	21
3	97	4	24
4	81	4	20
5	102	4	26

Middle School Enrollment Projection and Class Size Analysis

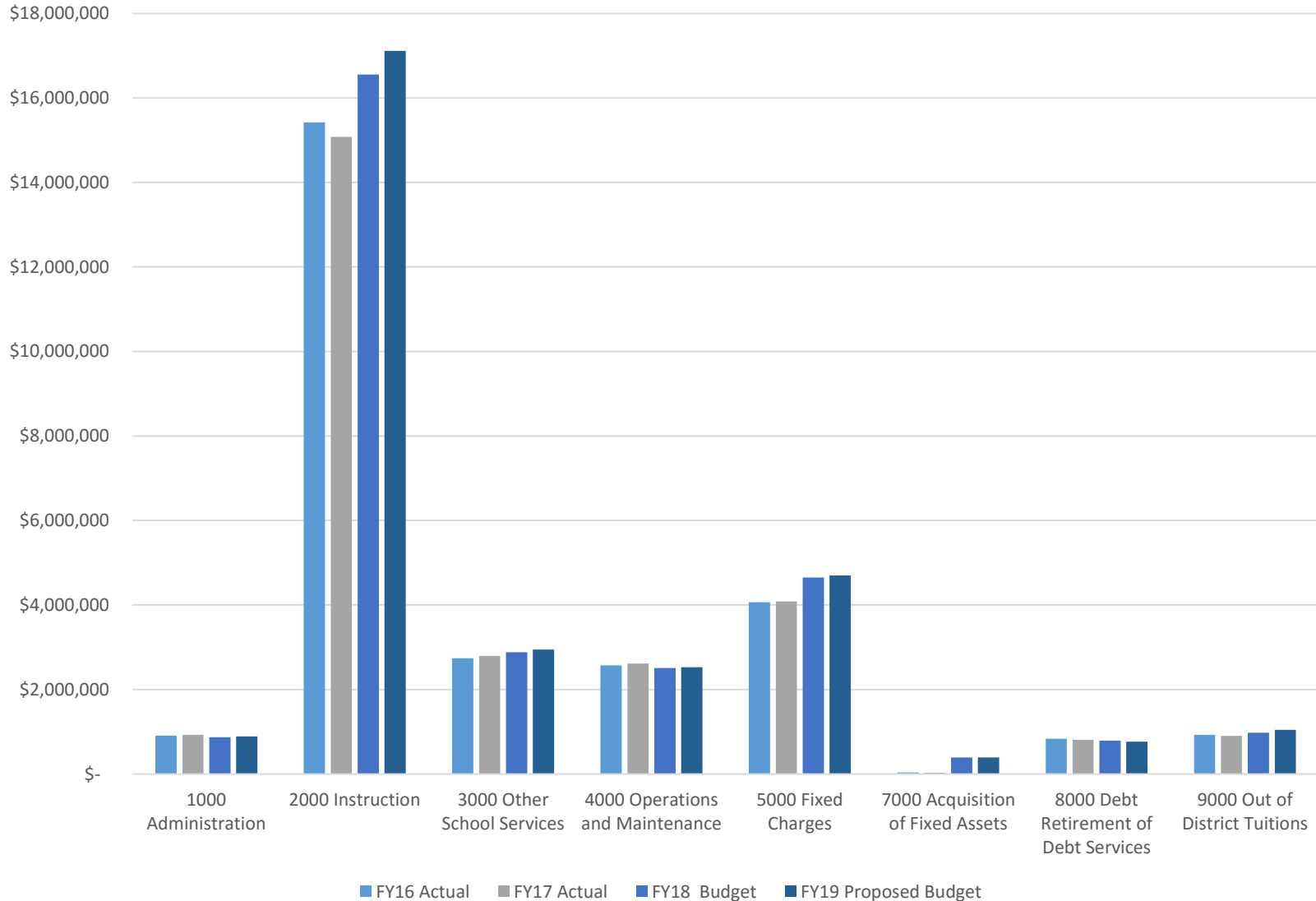
Overlook	Anticipated FY19 Enrollments	Average Class Size
6	184	23
7	191	24
8	202	25

High School School Enrollment Projection and Class Size Analysis

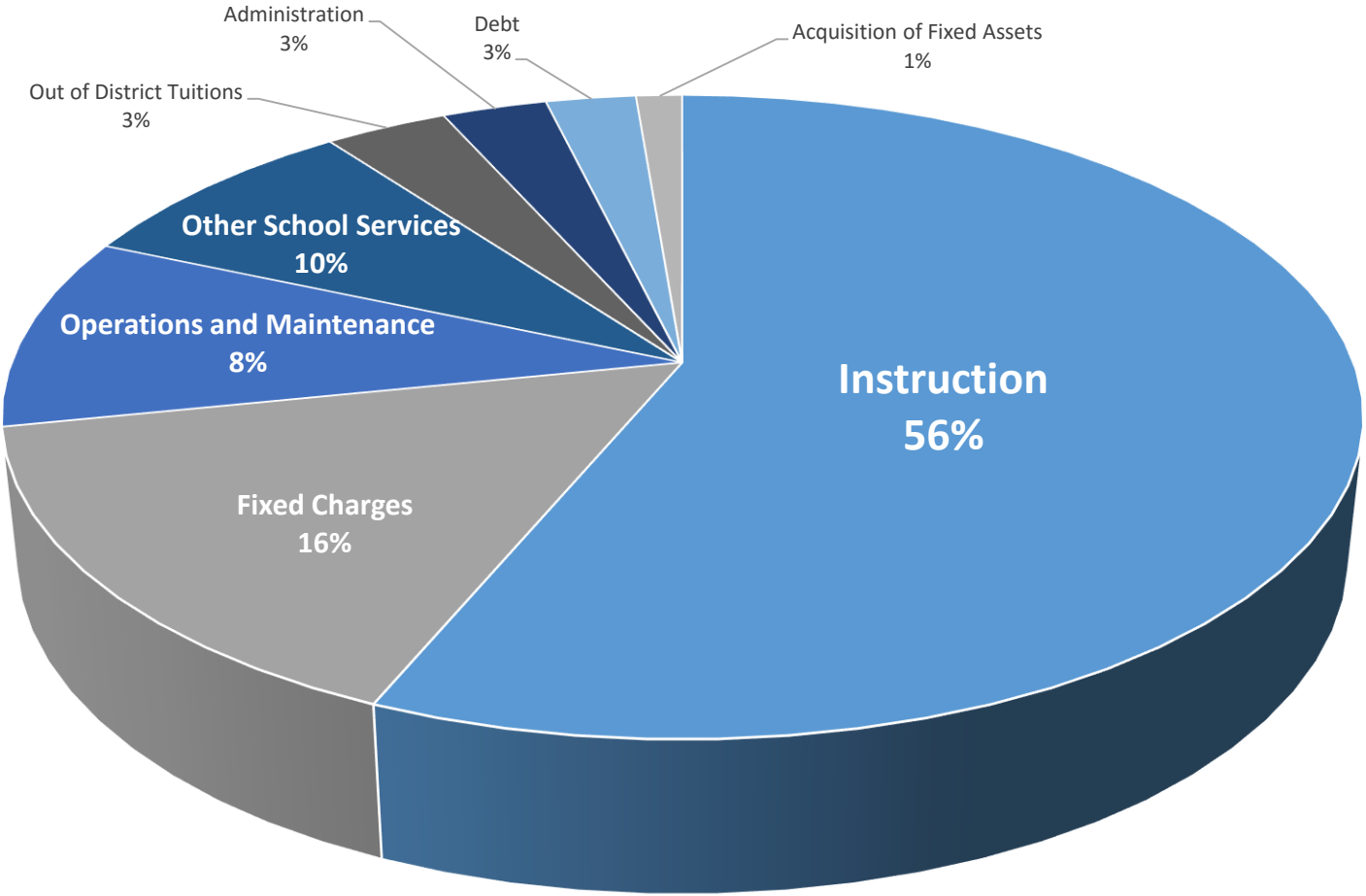
Oakmont	Anticipated FY19 Enrollments
9	186
10	183
11	161
12	183

Class Size Average of 21.33

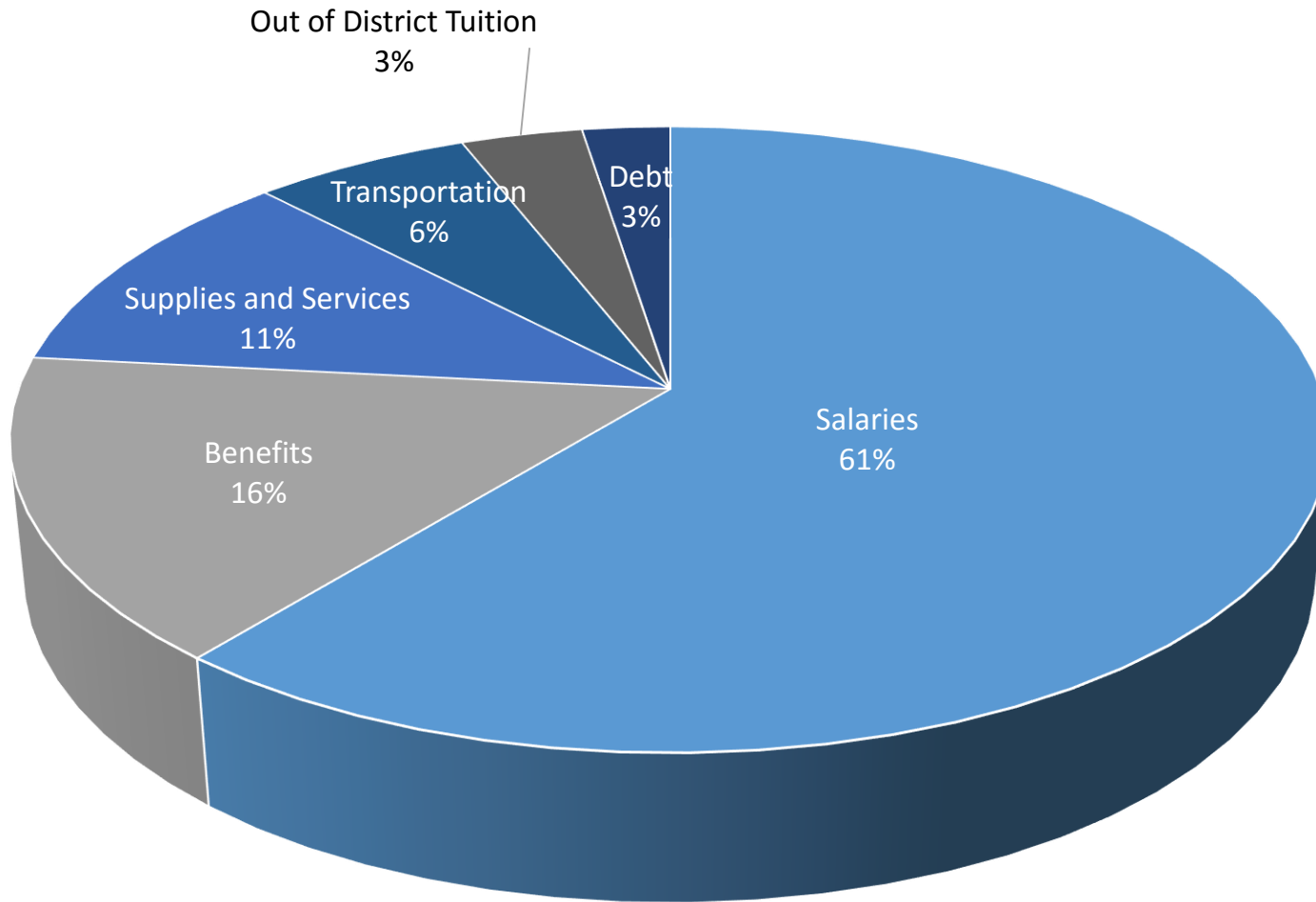
Historical Budgets by Function Codes



FY19 Budget by Function Codes



FY19 Budget by Category



REVENUE PROJECTIONS

Chapter 70 Revenue

FY2018

\$10,741,723

FY2019

\$11,126,227

A change of \$384,504 or 3.6% more than
FY18

State Revenue

State Funding	FY18 Budget	FY19 Projections	\$Change	% Change
Chapter 70	\$ 10,741,723	\$ 11,126,227	\$ 384,504	3.6%
Regional Transportation	\$ 884,110	\$ 890,000	\$ 5,890	0.7%
Homeless Transportation		\$ 4,000	\$ 4,000	100.0%
Charter Reimbursement	\$ 25,048	\$ 15,000	\$ (10,048)	-40.1%
Total State Funding	\$ 11,650,881	\$ 12,035,227	\$ 384,346	3.3%

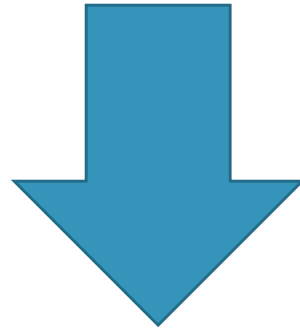
Local Funding

Local Funding	FY18 Budget	FY19 Projections	\$Change	% Change
Preschool Tuition	\$ 60,000	\$ 65,000	\$ 5,000	8.3%
Interest Income	\$ 8,500	\$ 10,000	\$ 1,500	17.6%
Athletic Admissions	\$ 30,000	\$ 24,000	\$ (6,000)	-20.0%
Student Fees	\$ 228,000	\$ 228,000	\$ -	0.0%
Building Rental & Fees	\$ 83,750	\$ 83,750	\$ -	0.0%
Medicaid Reimbursement	\$ 110,000	\$ 140,000	\$ 30,000	27.3%
Miscellaneous Revenue	\$ 500	\$ 2,000	\$ 1,500	300.0%
Total Local Funding	\$ 520,750	\$ 552,750	\$ 32,000	6.1%

The Budget vs. The Assessment



How do we calculate Annual Operating Assessments?



Required Minimum Local Contribution + Town's Share Over Minimum* + Transportation Costs

* Calculated using % foundation enrollment from each individual town.

Foundation Enrollment

	Oct 1 2016	%	Oct 1 2017	%	Change
Ashburnham	1050	47.55%	1073	47.56%	0.01%
Westminster	1158	52.45%	1183	52.44%	-0.01%
Total Enrollment	2208		2256		

Transportation

➤ Regular	\$1,505,697
➤ Special Ed	\$372,000*
➤ Homeless	\$15,000

*Special Education Grant covers a portion of the Special Ed Transportation



Transportation

Gross Total:

\$ 1,892,697 - \$ 890,000 (Ch. 71)*

- Total Cost of Transportation for Member Towns:

\$1,002,697

* Uncertain reimbursement rate.

Required Minimum Contribution

The state calculates each city and town 's ability to contribute local revenue towards the operation of its schools. Local ability to contribute varies widely based upon the incomes and property values of different cities and towns. The state expects that each municipality can contribute the same share of local resources to the foundation budget by setting uniform contribution rates.

The minimum local takes the town's equalized valuation and town's reported income to come up with a combined effort number which is the towns target contribution. It then uses the towns municipal growth factor and last years required contribution to calculate a preliminary contribution. The preliminary contribution is then adjusted based on the target contribution.

	FY18	FY19	\$ Change	% Change
Ashburnham	\$ 4,581,331	\$ 4,715,732	\$ 134,401	2.9%
Westminster	\$ 6,754,291	\$ 6,832,013	\$ 77,722	1.2%

Assessments

		FY18 Budget	FY19 Projections	\$Change	% Change
Ashburnham	Net Minimum Requirement	\$ 4,581,331	\$ 4,715,732	\$ 134,401	2.9%
	Above Minimum Contribution	\$ 2,109,526	\$ 2,134,559	\$ 25,033	1.2%
	Transportation	\$ 475,378	\$ 476,903	\$ 1,525	0.3%
	Community Service	\$ 3,804	\$ 3,805	\$ 1	0.0%
	Debt Service	\$ 217,787	\$ 206,658	\$ (11,129)	-5.1%
	Total Ashburnham	\$ 7,387,827	\$ 7,537,657	\$ 149,830	2.0%
Westminster	Net Minimum Requirement	\$ 6,754,291	\$ 6,832,013	\$ 77,722	1.2%
	Above Minimum Contribution	\$ 2,326,911	\$ 2,353,386	\$ 26,474	1.1%
	Transportation	\$ 524,366	\$ 525,794	\$ 1,428	0.3%
	Community Service	\$ 4,196	\$ 4,195	\$ (1)	0.0%
	Debt Service	\$ 570,202	\$ 557,732	\$ (12,471)	-2.2%
	Total Westminster	\$ 10,179,966	\$ 10,273,119	\$ 93,153	0.9%
	Total Local Assessment	\$ 17,567,793	\$ 17,810,776	\$ 242,983	1.4%

Questions,
Comments,
Feedback...