Norwood Public Schools
FY24 Budget

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Norwood Public Schools

FY24 Preliminary Budget

$58,303,647

FY24 Budget by DESE Function Code

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

DESE Function	Description	FY23 Budget	FY24 Budget	$ Change	% Change	% of Total
1000	District Leadership & Administration	$1,488,956	$1,607,405	$118,449	7.96%	2.76%
2000	***Instructional Services***	***$41,738,211***	***$44,839,127***	***$3,100,917***	***7.43%***	***76.91%***
3000	Other School Services	$4,295,418	$5,487,073	$1,191,655	27.74%	9.41%
4000	Operations & Maintenance of Plant	$818,637	$746,427	($72,210)	(8.82%)	1.28%
5000	Benefits & Fixed Charges	$86,922	$96,000	$9,079	10.44%	.16%
6000	Community Services	$1,500	$8,500	$7,000	466.67%	.01%
9000	Programs with Other School Districts	$4,371,390	$5,519,115	$1,147,725	26.26%	9.47%
	TOTAL	**$52,801,033**	**$58,303,647**	**$5,502,614**	**10.42%**	
	OVERRIDE PLEDGE PORTION OF INCREASE			**$1,848,036**	**3.5%**	
	AMOUNT UNABLE TO ABSORB IN BUDGET STAYING WITH OVERRIDE PLEDGE			**$3,654,578**	**6.92%**	

FY24 Preliminary School General Fund Budget – Challenging Year

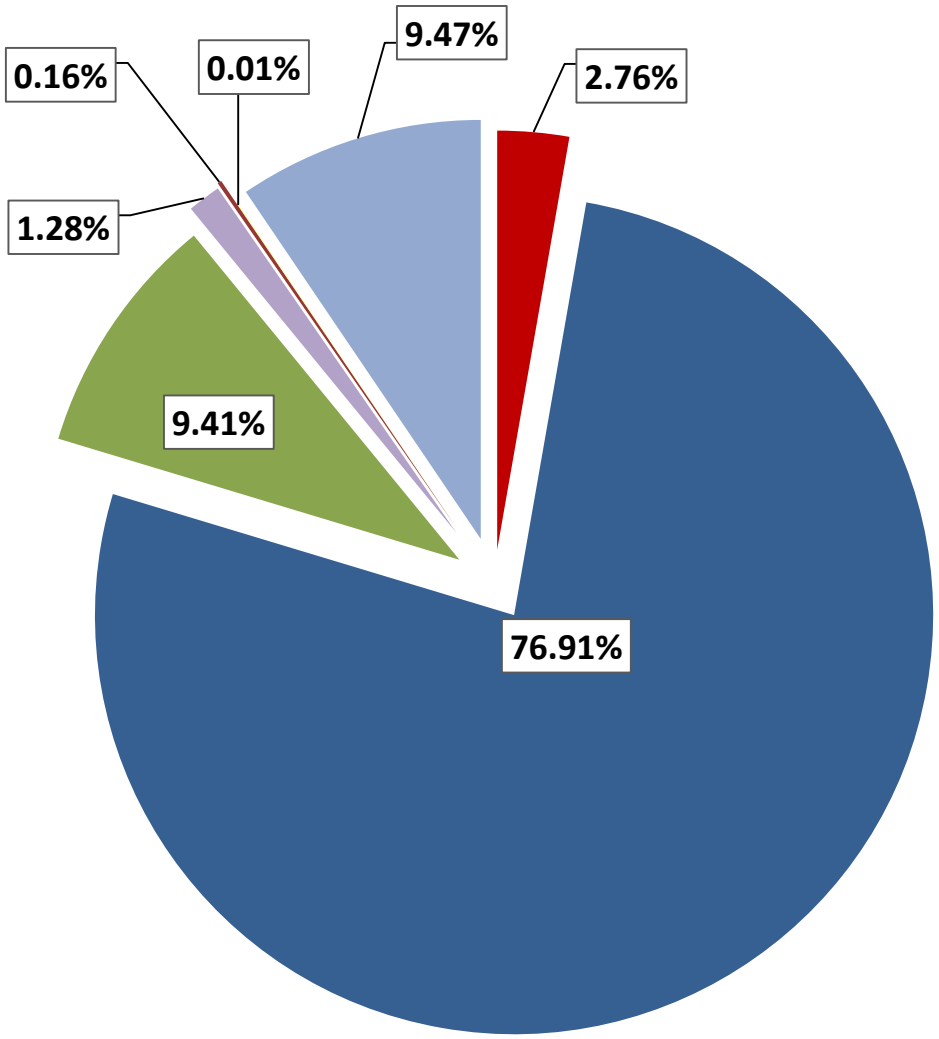
3.5% OVERRIDE PLEDGE INCREASE	**$1,848,036**	**3.50%**
DISTRICT CONTRACTUAL OBLIGATIONS	**$1,803,451**	**3.42%**
AMOUNT REMAINING FOR ADDITIONAL DISTRICT NEEDS INCLUDING INCREASE COST FOR INFLATION	**$44,585**	**.08%**

ANALYSIS OF BUDGET

FY24 Budget by DESE Function Code

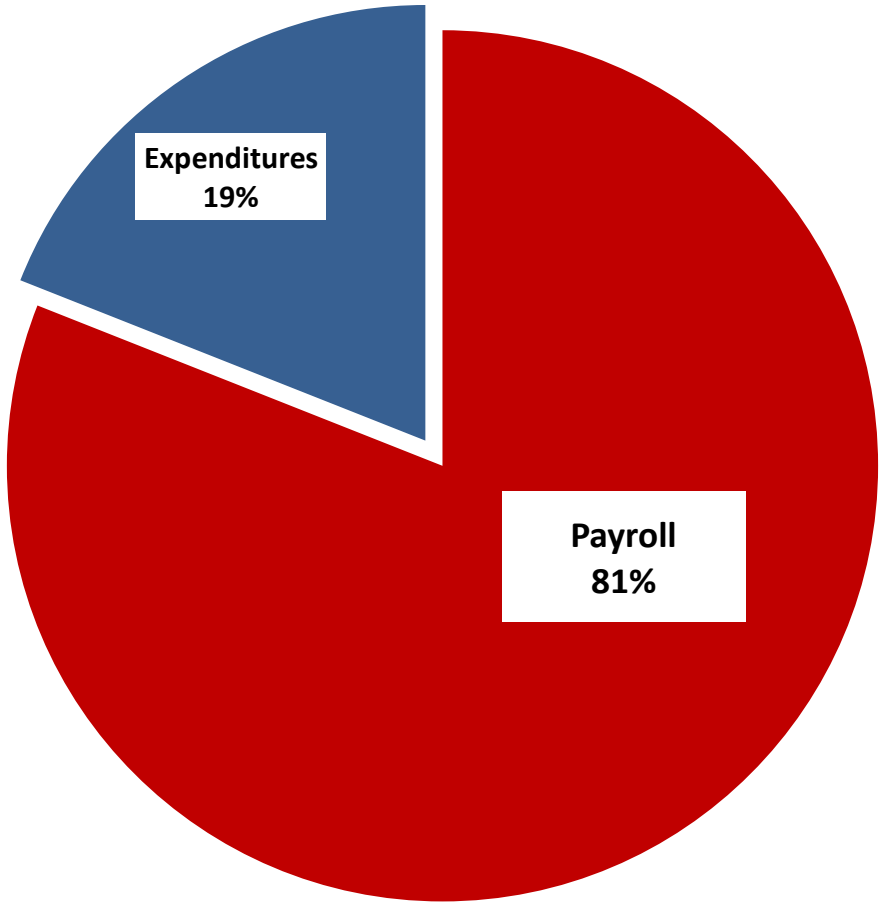
Categories of Expenses as a percentage of the FY24 Budget

Instructional Services Continues to be largest percentage of Budget – 76.91%



- District Leadership & Administration - 2.76%
- **Instructional Services - 76.91%**
- Other School Services - 9.41%
- Operation & Maintenance of Plant - 1.28%
- Benefits & Fixed Charges - .16%
- Community Services - .01%
- Programs with Other School Districts - 9.47%

Salaries Continue to be largest percentage of Budget – 81%



- **Payroll - 81%**
- **Expenditures - 19%**

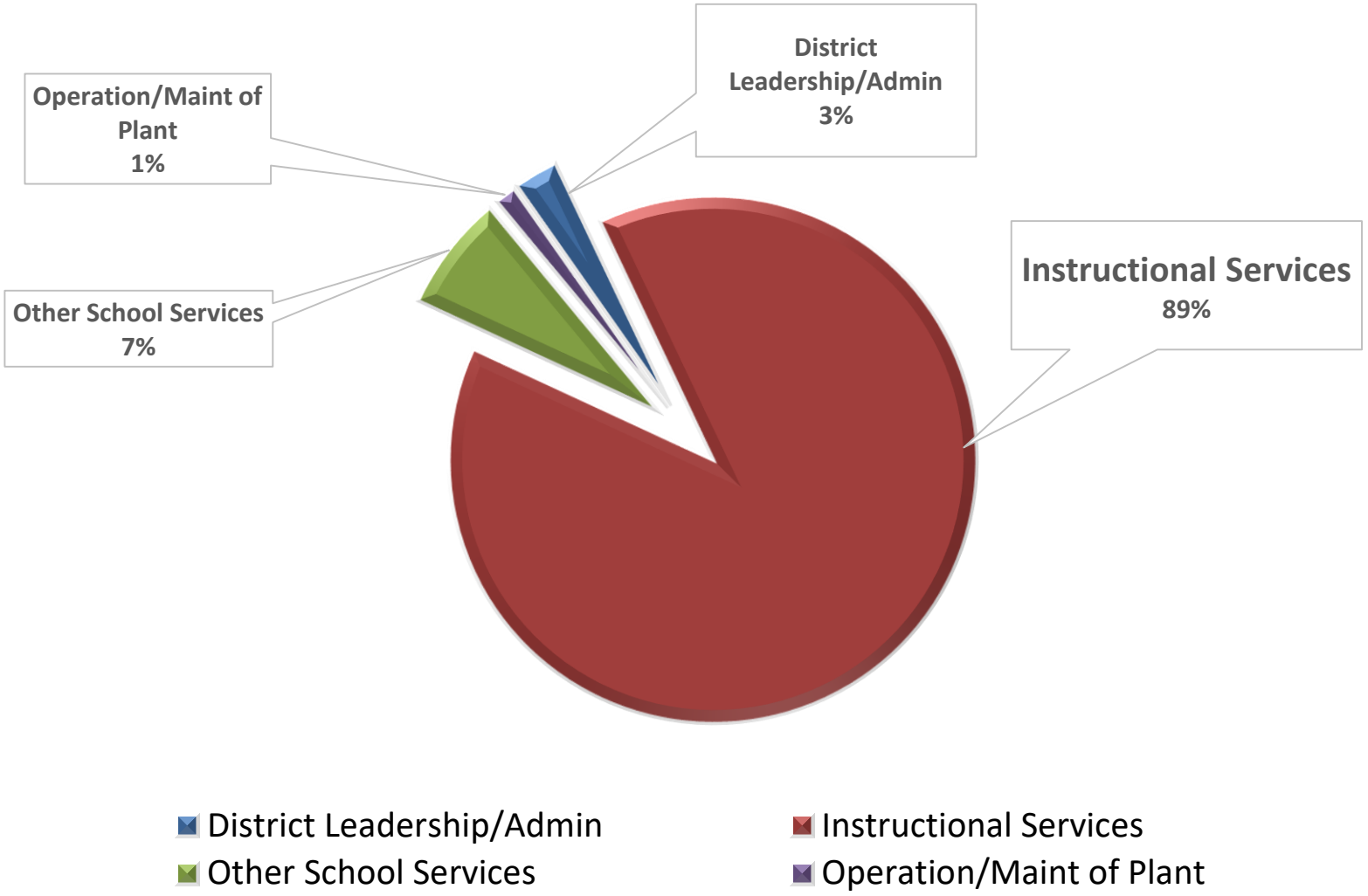
BUDGET CHALLENGE

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

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

FY24 Salaries by Category

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



FY24 Budget by Major Categories

Budget by Category	FY23 Budget	FY24 Budget	Difference	% of Total Budget
General Education	$33,474,841	$35,490,748	$2,015,907	61%
Special Education	$17,578,552	$20,676,674	$3,098,122	35%
English Learners	$1,747,640	$2,136,225	$388,585	4%

Payroll by Category	FY23 Budget	FY24 Budget	Difference	% of Total Budget
General Education	$30,112,055	$31,610,612	$1,498,557	67%
Special Education	$12,535,198	$13,749,684	$1,214,486	29%
English Learners	$1,658,572	$2,057,542	$388,585	4%

BUDGET DRIVERS

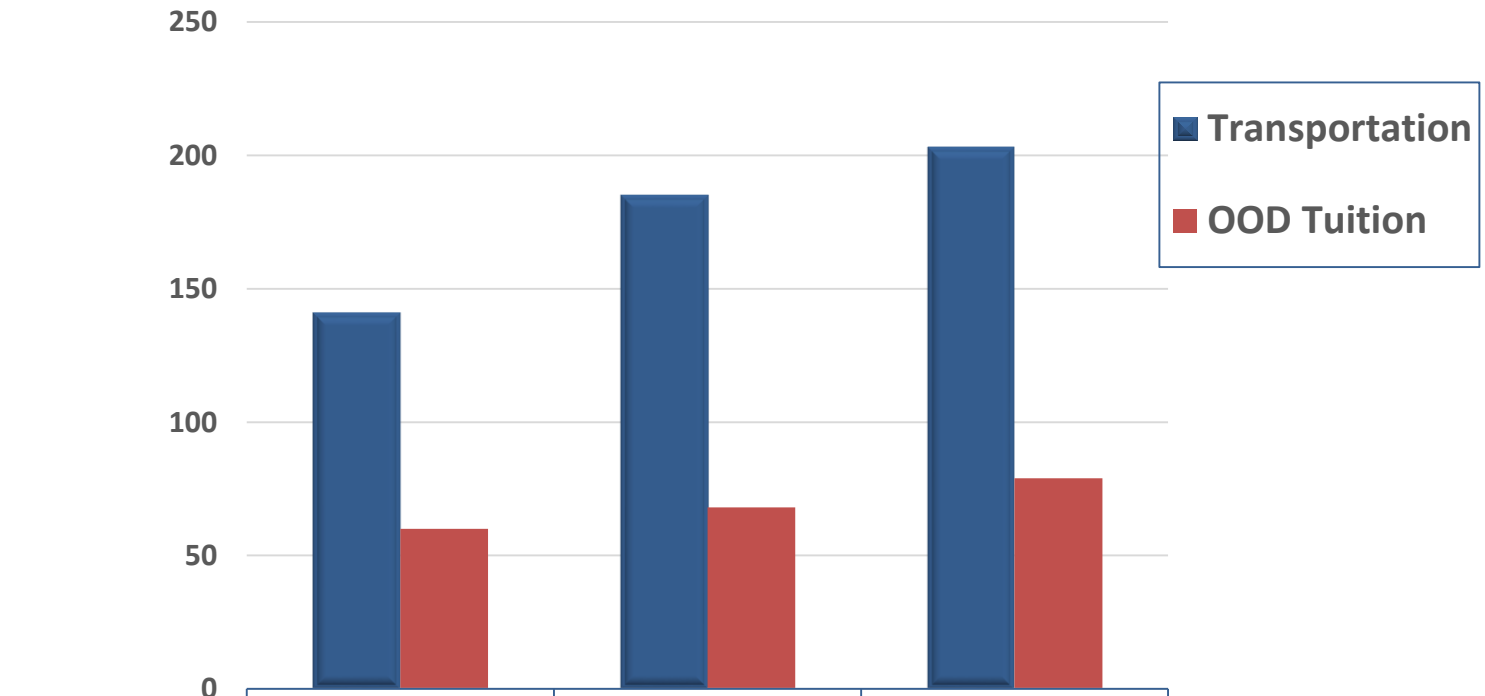
FY24 BUILDING THE BUDGET- Contractual Obligations

Contractual Obligations	Cost	% of Budget Increase
Level Service Staff with COLA for unsettled contracts includes Employee Separation Costs for Retirees	$1,538,595	2.91%
Column Transfers (moving over salary scale – higher education) & Employee Separation	$208,398	.39%
Student Transportation Bus Contract – annual increase and increased service needs of the District	$42,585	.08%
New Copy Machine Lease	$13,873	.03%
SUBTOTAL CONTRACTUAL OBLIGATIONS	**$1,803,451**	**3.42%**
3.5% INCREASE – OVERRIDE PLEDGE	**$1,848,036**	
AMOUNT REMAINING FOR ADDITIONAL NEEDS OF THE DISTRICT IF STAY WITH 3.5% INCREASE	**$44,585**	**.08%**

BUDGET CHALLENGES

Special Ed Transportation & OOD Tuition

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



	FY21	FY22	FY23 as of 2/13/23
Transportation	141	185	203
OOD Tuition	60	68	79

Special Ed Transportation Mandated Obligations:

Due to the increase in the number of students being transported as well as the supply chain issues causing the District to have difficulty purchasing new Vans and Minibuses, the District is seeing an increase to the FY24 Budget in the following areas:

- Outside Contracted Service Providers $662,608
- Repairs/Maintenance/Fuel $ 33,058

Out of District Tuition Mandated Obligations:

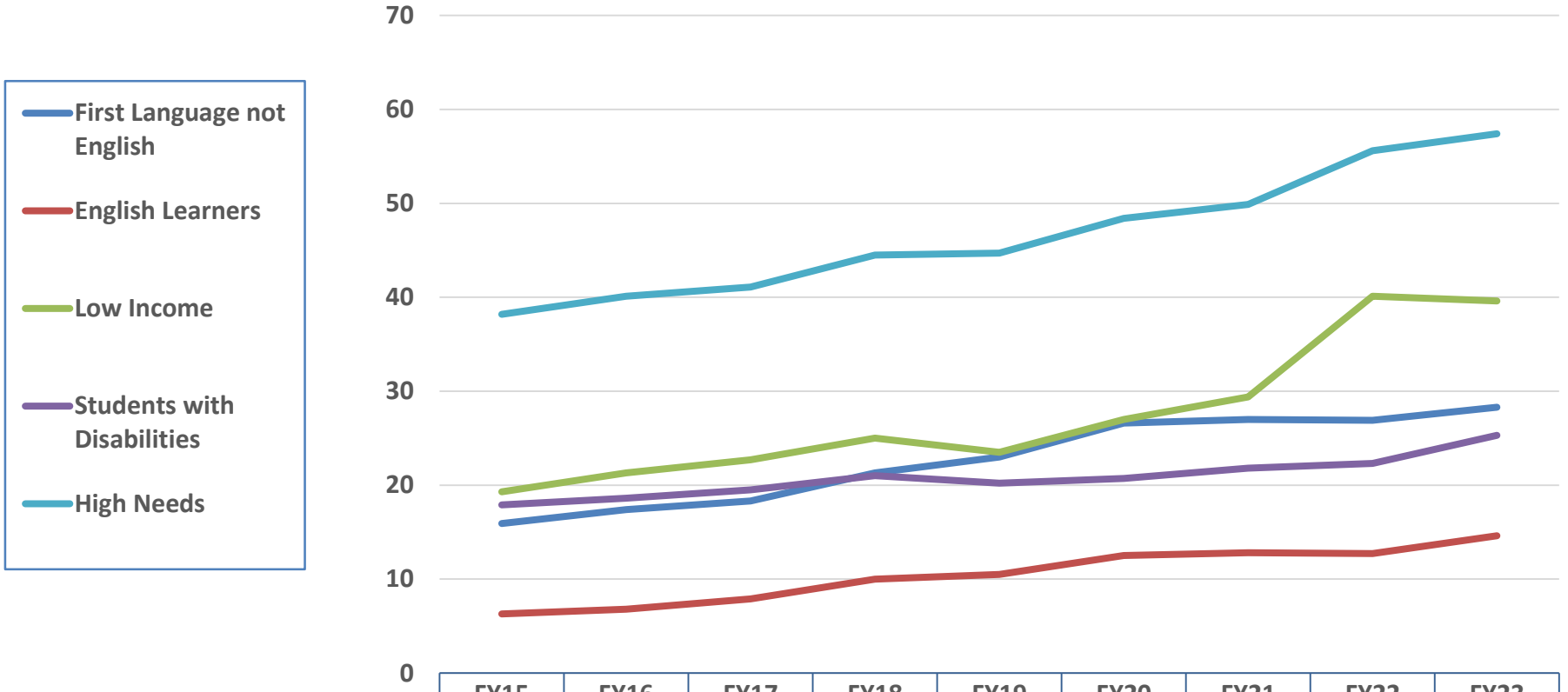
The Operational Services Division for the State of Massachusetts notified all Districts of a rate of inflation increase to the Approved Private Special Ed programs, in the amount of 14% for FY24. In addition, the District has seen an increase in the number of Out of District Student count.

- Increase in Tuition Rates $1,147,408
- Increase for additional students $ 845,317

FY24 BUILDING THE BUDGET- Budget Challenges – Special Ed Transportation/Out of District Tuition

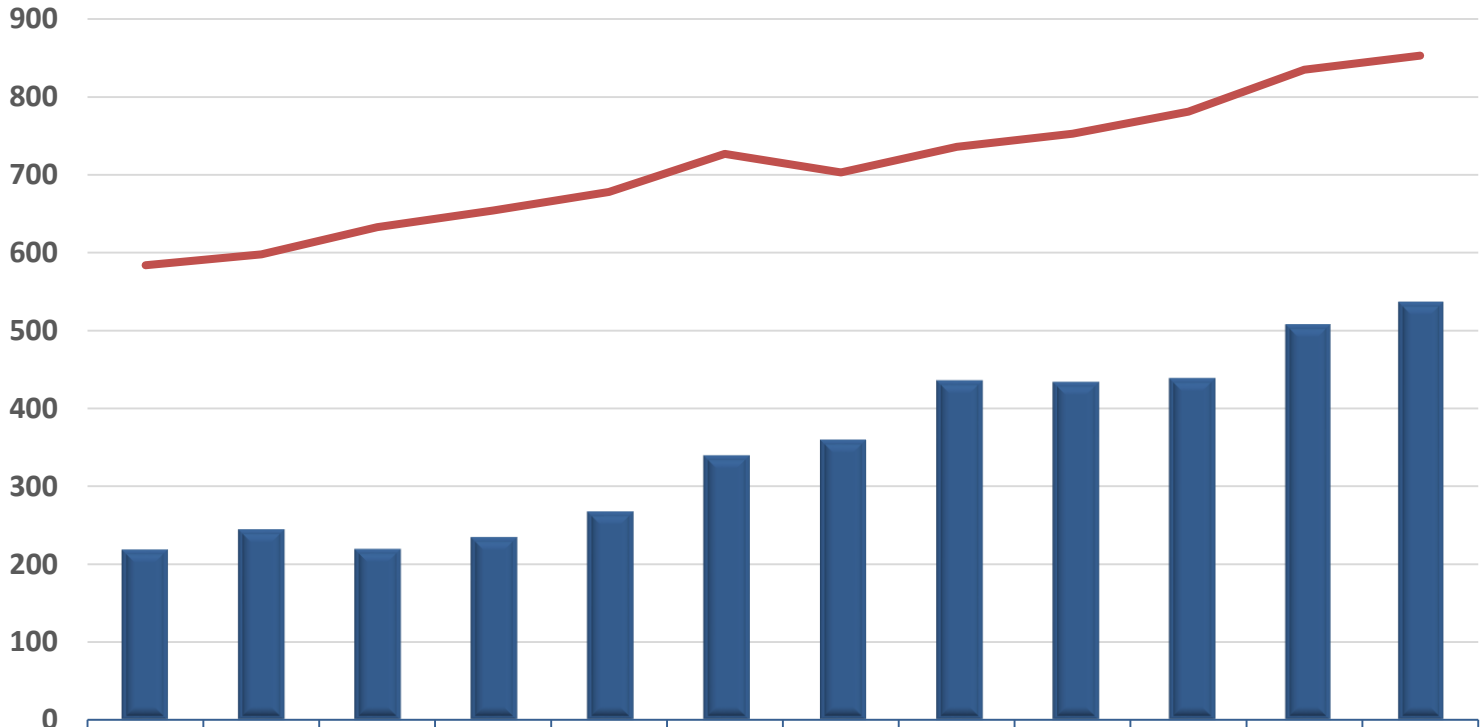
Expenditure	Cost	% of Budget Increase
Increase in number of Out of District Special Ed Students	$845,317	1.60%
Increase in Rates for Out of District Tuitions	$1,147,408	2.17%
Special Ed Transportation – Increase in number students transported and supply chain issues	$695,666	1.32%
District Increases Circuit Breaker Offset to cover Increase in additional number of students	($845,000)	
SUBTOTAL	**$1,843,391**	**3.49%**
ADD IN PREVIOUS SUBTOTAL CONTRACTUAL OBLIGATIONS OF THE DISTRICT	**$1,803,451**	**3.42%**
NEW SUBTOTAL	**$4,491,842**	**6.91%**

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



	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
First Language not English	15.9	17.4	18.3	21.3	23	26.6	27	26.9	28.3
English Learners	6.3	6.8	7.9	10	10.5	12.5	12.8	12.7	14.6
Low Income	19.3	21.3	22.7	25	23.5	27	29.4	40.1	39.6
Students with Disabilities	17.9	18.6	19.5	21	20.2	20.7	21.8	22.3	25.3
High Needs	38.2	40.1	41.1	44.5	44.7	48.4	49.9	55.6	57.4

EL and Special Ed students count continue to grow



	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23 OCT 22	FY23 FEB 23
EL	219	245	220	235	268	340	360	436	434	439	508	537
SPED	584	598	633	654	678	727	703	736	753	781	835	853

FY24 BUILDING THE BUDGET- Budget Challenges – Change in Student Population – EL/Special Ed/High Needs

Expenditure	Cost	% of Budget Increase
School Committee Approved Positions to cover the Mandated Service needs of EL and Special Ed Students	$587,327	1.11%
ADD IN TRANSPORTATION AND OUT OF DISTRICT TUITION	**$1,843,391**	**3.49%**
ADD IN CONTRACTUAL OBLIGATIONS OF THE DISTRICT	**$1,803,451**	**3.42%**
NEW SUBTOTAL	**$4,234,169**	**8.02%**

STAFFING & THE OVERRIDE PLEDGE

<u>Override Pledge</u>: To ensure management of the cost of additional positions that would require benefits, no more than 5 benefited positions will be added in one school year budget. This shall EXCLUDE mandatory Special Ed, English Language Learners, grant funded positions, or other mandated or statutorily required positions.

FY24 Budget
District NEW Staffing Requests – General Fund
$777,694 - 10 FTE

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)

FY24 Budget Staffing – General Education Honoring the Override Pledge

Category	Estimated Cost	FTE	# Benefitted Positions
General Education New Staff Requests	$366,697	5	5
General Education – SC approved in FY23	$0	0	0
Total	$366,697	5	5

FY24 New Staff Requests :

- Preschool Administration position 1.0 FTE
- Elementary Student Support Specialist 1.0 FTE
- Interventionists (previously grant funded) 2 .0 FTE
- Nurse- LMPA 1.0 FTE

Total 5.0 FTE (5 benefitted)

FY24 Budget Staffing – English Language Learners - Mandated Honoring the Override Pledge

Category	Estimated Cost	FTE	# Benefitted Positions
English Language Learners - New Staff Requests	$190,590	2.5	2
English Language Learners – SC approved in FY23	$91,427	1.0	1.0
Total	$282,017	3.5	3.0

FY24 New Staff Requests :

- EL Teachers – Balch, Callahan, Cleveland — 2.0 FTE
- EL Coordinator (previously grant funded) — 0.5 FTE

Total 2.5 FTE (2 benefitted)

FY23 School Committee Approved Positions:

- EL Teacher MS — 1.0 FTE

Total 1.0 FTE (1 benefitted)

With the current ESL staff, the District does not have the capacity to cover the required number of direct ESL instructional hours and thus the mandated need for additional ESL teachers.

FY24 Budget Staffing – Special Education - Mandated Honoring the Override Pledge

Category	Estimated Cost	FTE	# Benefitted Positions
Special Education - New Staff Requests	$220,407	3.2	3
Special Education– SC approved in FY23	$495,900	13.6	13
Total	$716,307	16.8	16

FY24 New Staff Requests :

- Special Ed Teachers – Willett, Oldham, MS 3.0 FTE
- Adjustment Counselor – Callahan .20 FTE
- Speech/Language Pathologist (previously grant funded) .30 FTE

Total 3.2 FTE (3 benefitted)

FY23 School Committee Approved Positions:

- Special Ed Teachers 3.0 FTE
- Paraprofessionals 10.6 FTE

Total 13.6 FTE (13 benefitted)

The Education for All Handicapped Children Act requires that all public schools accepting federal funds must provide equal access to education for children with physical and/or mental disabilities. The law made it mandatory for public schools to evaluate children with disabilities and create individualized educational plans. These positions are required in order for Norwood to meet all the IEP needs of the NPS special education students.

FY24 BUILDING THE BUDGET- New Staff Requests

Expenditure	Cost	% of Budget Increase
New Staff Requests	$777,694	1.47%
ADD IN SCHOOL COMMITTEE APPROVED POSITIONS	**$587,327**	**1.11%**
ADD IN TRANSPORTATION AND OUT OF DISTRICT TUITION	**$1,843,391**	**3.49%**
ADD IN CONTRACTUAL OBLIGATIONS OF THE DISTRICT	**$1,803,451**	**3.42%**
NEW SUBTOTAL	**$5,011,863**	**9.49%**

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

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)

FY24 PRELIMINARY BUDGET

FY24 BUDGET INCREASE

Expenditure	Cost	% of Budget Increase
NEW STAFF REQUESTS	**$777,694**	**1.47%**
ADD IN SCHOOL COMMITTEE APPROVED POSITIONS MANDATED TO MEET NEEDS OF SPECIAL ED AND EL	**$587,327**	**1.11%**
ADD IN TRANSPORTATION AND OUT OF DISTRICT TUITION	**$1,843,391**	**3.49%**
ADD IN CONTRACTUAL OBLIGATIONS OF THE DISTRICT	**$1,803,451**	**3.42%**
REMAINING ADDITIONAL NEEDS OF DISTRICT INCLUDING INCREASES IN COSTS DUE TO INFLATION. Continuation of 1:1 Chromebooks (grade 6 and 9) • Teacher Laptop Refresh • Curriculum Refresh • Professional Development Districtwide • Metro west Youth Behavioral Survey & Minds Matter Interface Referral Helpline	**$490,751**	**.93%**
• **TOTAL FY24 PRELIMINARY BUDGET INCREASE**	**$5,502,614**	**10.42%**

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.

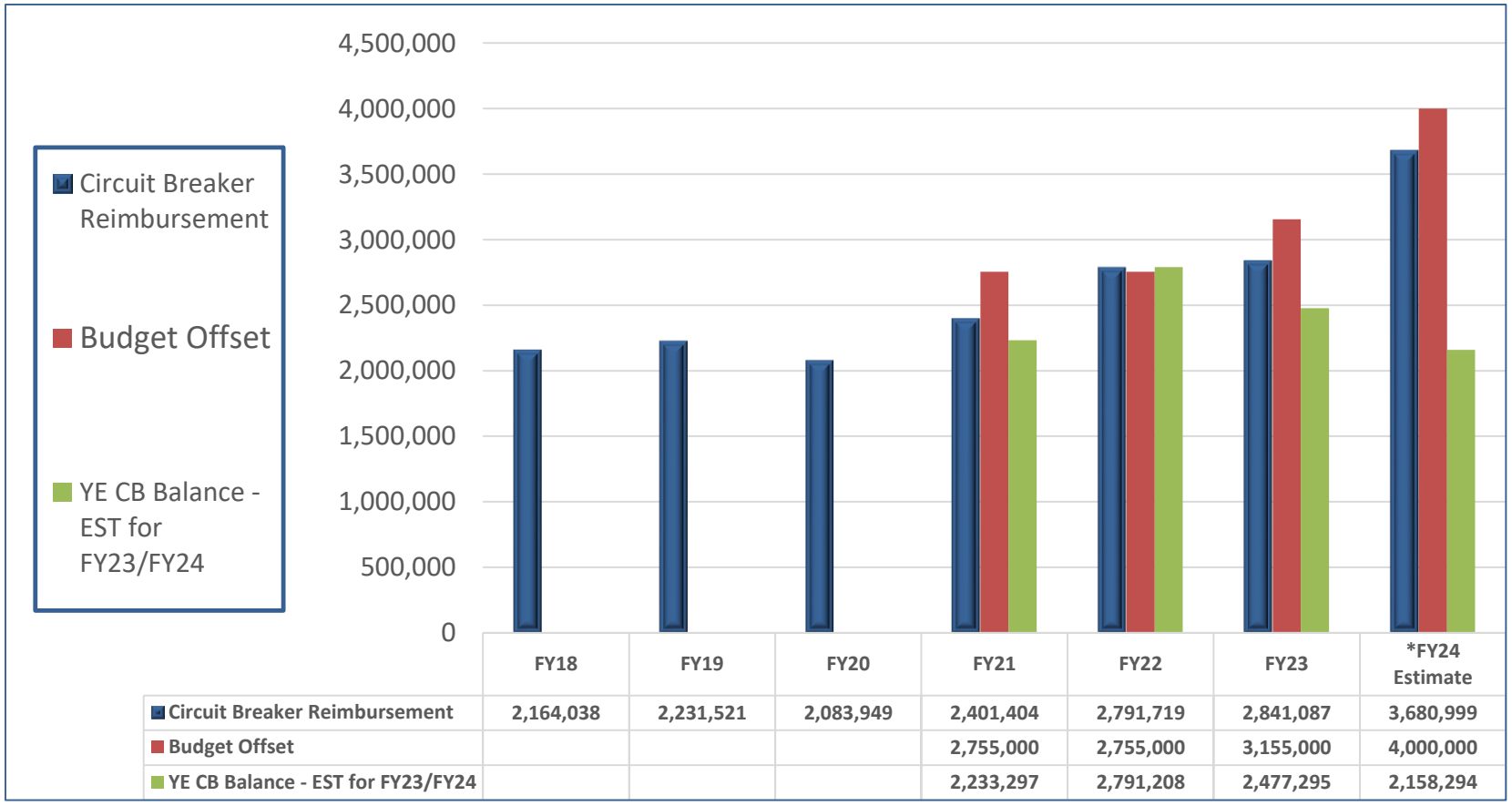
NPS continues to monitor, evaluate and effectively use our Revolving Funds – Budget Offsets increase $751,698

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	$213,000
Athletics	$100,000	$100,000	$95,400	$100,000
Drama/Music	$30,000	$15,000	$30,000	$30,000
Circuit Breaker	$2,755,000	$2,755,000	$3,155,000	$4,000,000
Special Ed Stabilization Fund	$0	$0	$300,000	$300,000
Total Revolving Fund Offsets	**$3,448,169**	**$3,360,910**	**$4,091,302**	**$4,843,000**
Increase Per Year		**($87,259)**	**$730,392**	**$751,698**

Circuit Breaker

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.

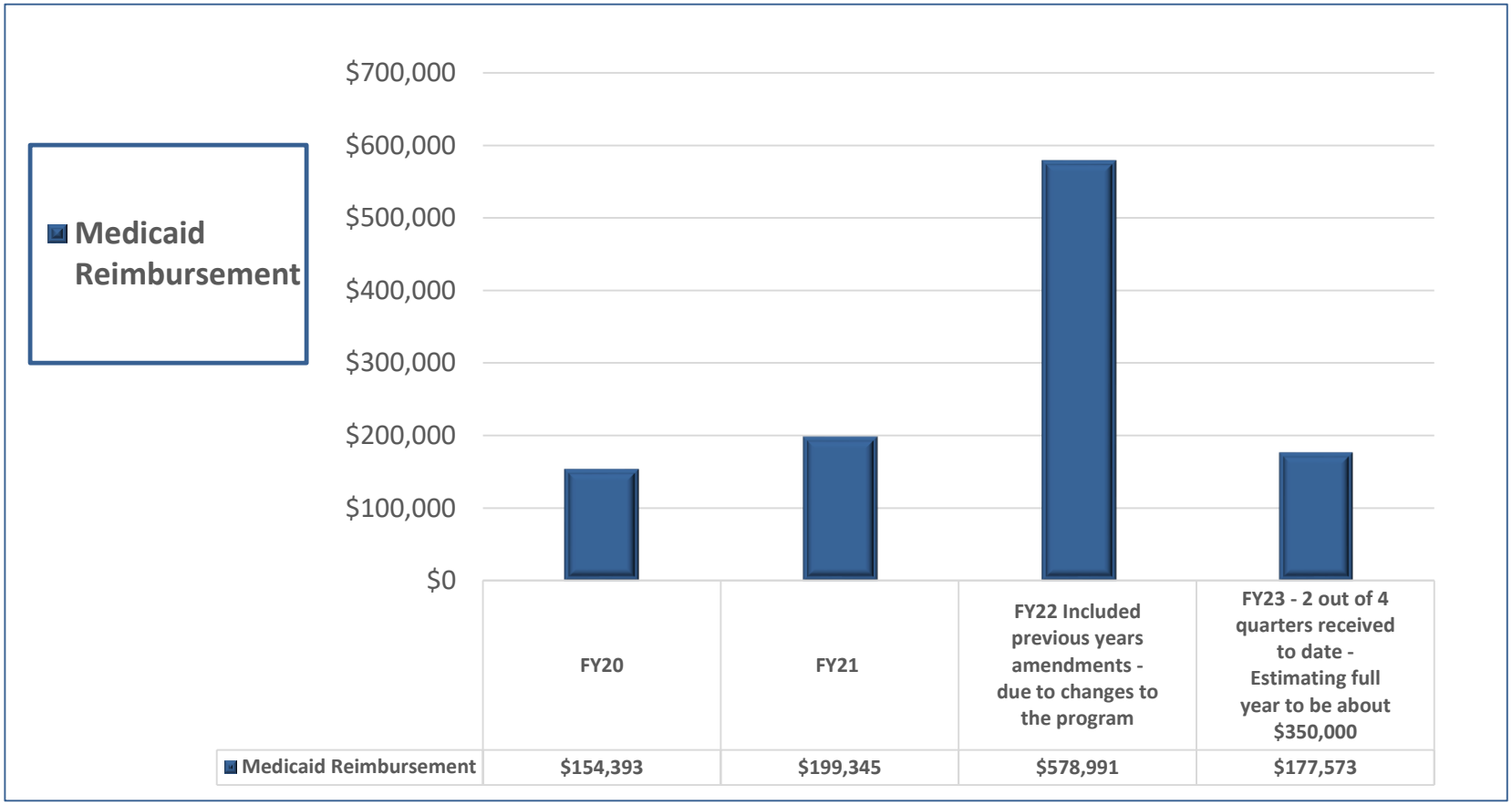


	FY18	FY19	FY20	FY21	FY22	FY23	*FY24 Estimate
Circuit Breaker Reimbursement	2,164,038	2,231,521	2,083,949	2,401,404	2,791,719	2,841,087	3,680,999
Budget Offset				2,755,000	2,755,000	3,155,000	4,000,000
YE CB Balance - EST for FY23/FY24				2,233,297	2,791,208	2,477,295	2,158,294

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.

Medicaid

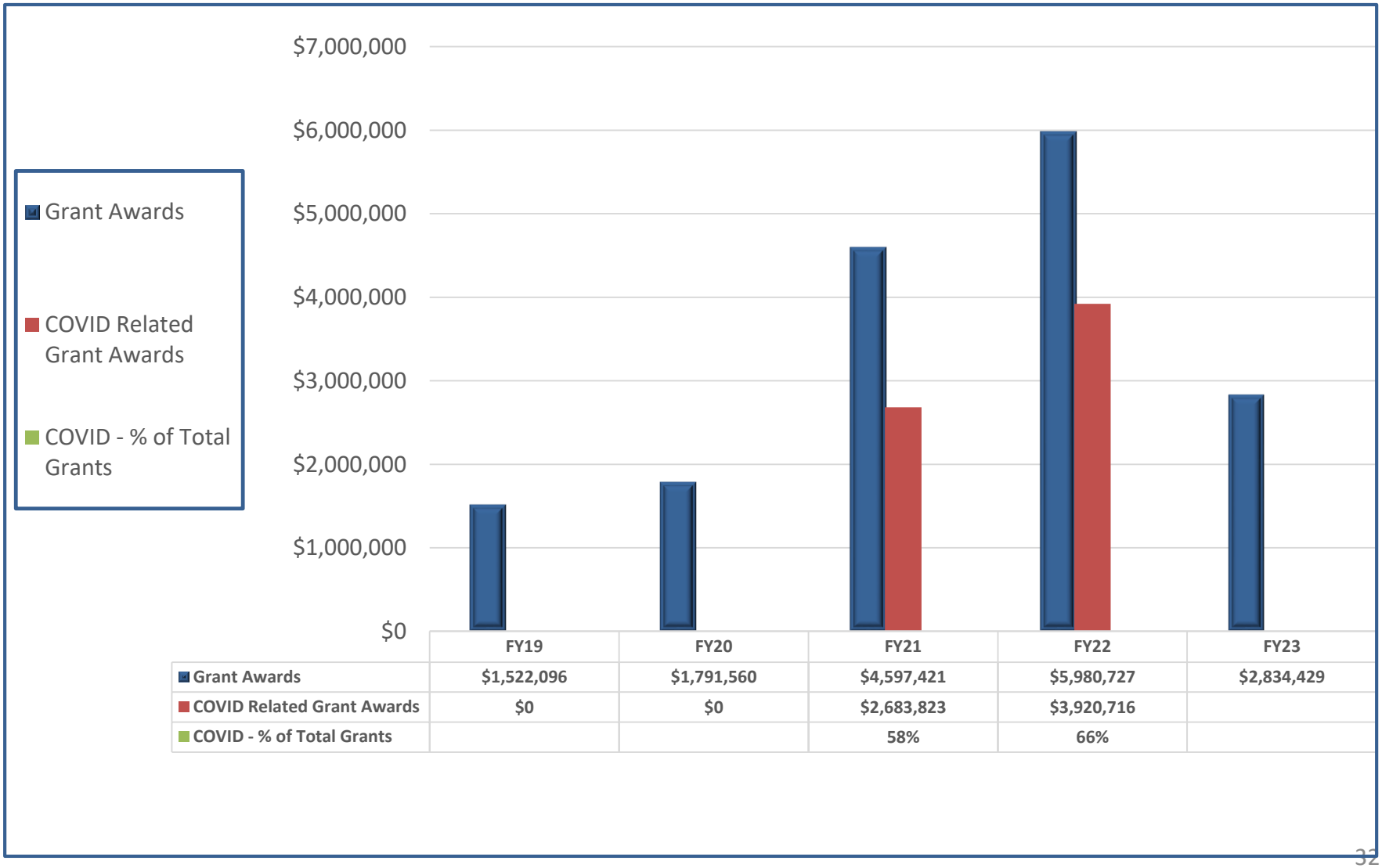
The School-based Medicaid Program offers LEA's an opportunity to receive federal dollars to offset costs for providing certain Medicaid-covered direct services in a school setting.



	FY20	FY21	FY22 Included previous years amendments - due to changes to the program	FY23 - 2 out of 4 quarters received to date - Estimating full year to be about $350,000
Medicaid Reimbursement	$154,393	$199,345	$578,991	$177,573

GRANTS

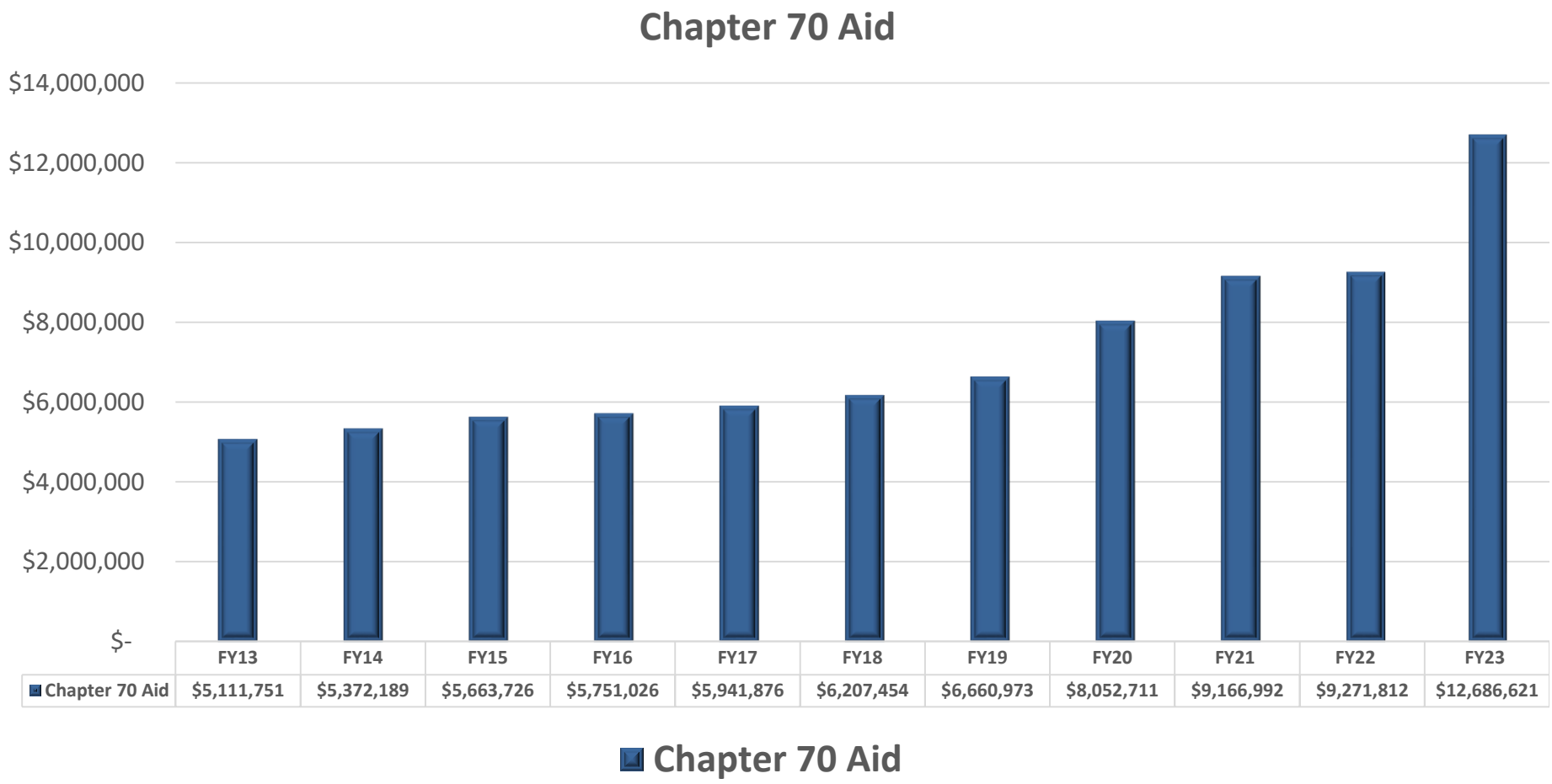
NPS continues to search for Grant Opportunities – Federal, State & Private



	FY19	FY20	FY21	FY22	FY23
Grant Awards	$1,522,096	$1,791,560	$4,597,421	$5,980,727	$2,834,429
COVID Related Grant Awards	$0	$0	$2,683,823	$3,920,716	
COVID - % of Total Grants			58%	66%	

Chapter 70 Aide Historical Comparison

Norwood's Chapter 70 Aid jumped 36.83% for FY23 with an increase of $3,414,809 mostly due to change in Norwood's population profile. FY24 still unknown.



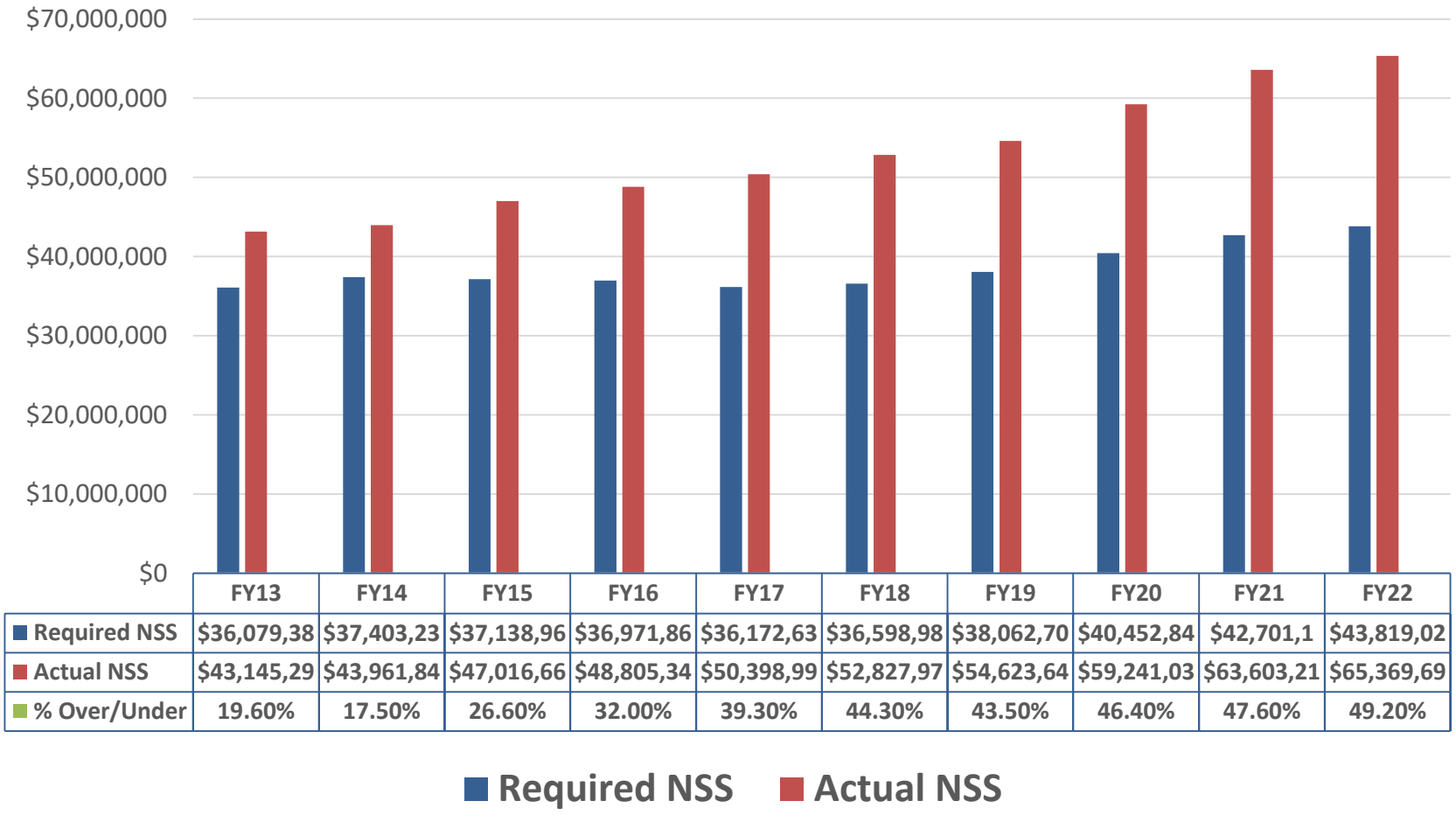
	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
Chapter 70 Aid	$5,111,751	$5,372,189	$5,663,726	$5,751,026	$5,941,876	$6,207,454	$6,660,973	$8,052,711	$9,166,992	$9,271,812	$12,686,621

Under SOA – DESE is required to identify eligible students up to 185% of FPL for purpose of determining Chapter 70 aid
SOA also to closer look at inequitable gaps in economically disadvantaged, students with disabilities, and English Learners

GOOD NEWS

Net School Spending

Norwood Supports their Schools with NSS continuing to climb!



	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Required NSS	$36,079,38	$37,403,23	$37,138,96	$36,971,86	$36,172,63	$36,598,98	$38,062,70	$40,452,84	$42,701,1	$43,819,02
Actual NSS	$43,145,29	$43,961,84	$47,016,66	$48,805,34	$50,398,99	$52,827,97	$54,623,64	$59,241,03	$63,603,21	$65,369,69
% Over/Under	19.60%	17.50%	26.60%	32.00%	39.30%	44.30%	43.50%	46.40%	47.60%	49.20%

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

FY24 Preliminary School General Fund Budget

FY24 NPS SCHOOL PRELIMINARY BUDGET	$58,303,647	
$ INCREASE	$5,502,614	10.42%
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%	$3,654,578	6.92%

Questions?