

MARCH 15, 2023

HUDSON

PUBLIC SCHOOLS

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FY24 PRELIMINARY SCHOOL DEPT. BUDGET

Finance Committee Meeting

Marco C. Rodrigues, Ed.D.

Superintendent of Schools

Daniel Gale

Director of Finance and Operations

FY 24 BUDGET PRELIMINARY SUMMARY

FY24 Budget Presentation to Finance Committee March 15, 2023

Budget Process:

1. The budget team members met in November, December 2022 for their individual budget projection presentations. Members provided to the team justification for their school/department needs in FY24.
2. The budget team also met in January 2023 to prioritize items in the General Expenses and Personnel accounts.
3. Since our initial meeting in November, multiple individual discussions were held to review new data, projections, and to refine requests and resource allocations.
4. Following the release of the Governor's Budget on February 23rd, the School Dept appropriation was increased by \$600,000. The budget team members will meet again to discuss possible additions to the FY24 budget.

Budget Summary:

The FY24 proposed budget, in the amount of \$46,915,007, represents the expenditures anticipated for the 2023-2024 school year and it includes personnel, general expenses, and transportation costs. The anticipated costs outlined in the FY24 budget sheet seeks to preserve all operational conditions currently in place in the FY23 budget. The total expected revenue for FY24 budget is \$46,915,007 and it is comprised of an estimated \$43,305,340 (subject to approval by the Select Board) in Town Appropriation, \$1,182,672 in Circuit Breaker, and \$2,426,994 in School Choice carryover, which includes a projected \$1,000,000 in new School Choice revenue.

We are projecting an FY24 budget that will support the transfer of all District's current operations for the next school year. Through the resource allocation meetings, we have identified the need for additional personnel and expenses related to products and services. In order to maximize resources and to balance the budget, we tasked each budget owner to build their school/department budget based on essential line items while reducing expenditures, both personnel and general expenses, where appropriate. With the 4.19% increase in the FY24 appropriation, the District will be able to add one FTE, bring three FTEs into the general fund budget from the ESSER grant, and reduce the usage of School Choice balance.

To guide the FY24 Budget discussions, the following items provide detailed information relative to the District's protocols and rationale for the FY24 proposed budget.

Facts to consider:

1. The need for increased behavioral health supports has been a District focus pre and post pandemic.
2. The current student demographics necessitate additional support services by specialized personnel (i.e. reading and math specialists, special education teachers, adjustment counselors, etc.).
3. **The High Needs student classification group (Students with Disabilities, English Learners, and Low Income) has increased significantly in the past 10 years.**

| School Year | Total Enrollment | High Needs % | SWD% | ELL% | Low Income % | First Language Not English % |
|----------------------------|------------------|--------------|-------------|-------------|--------------|------------------------------|
| 13-14 | 2947 | 37.7 | 16.6 | 5.9 | 25.6 | 14.4 |
| 14-15 | 2876 | 33.4 | 16.8 | 4.9 | 16.9 | 14.4 |
| 15-16 | 2811 | 35.6 | 16.8 | 6.5 | 19.0 | 16.2 |
| 16-17 | 2643 | 36.4 | 17.0 | 7.5 | 21.5 | 17.7 |
| 17-18 | 2633 | 38.2 | 17.0 | 9.3 | 22.1 | 20.2 |
| 18-19 | 2544 | 38.9 | 16.7 | 9.6 | 20.8 | 23.0 |
| 19-20 | 2566 | 42.1 | 16.9 | 11.4 | 25.5 | 25.4 |
| 20-21 | 2416 | 45.9 | 17.6 | 12.9 | 29.6 | 27.6 |
| 21-22 | 2336 | 51.3 | 18.3 | 13.9 | 38.6 | 29.6 |
| 22-23** | 2428 | | 21.0 | 15.5 | | 31.8 |
| ** Enrollment as of 2-2-23 | | | | | | |

4. The ESSER grant funds are ending in September 2024 (FY25). See appendix below.
5. The ESSER grant funds six essential positions, **which must be included in the FY25 budget.**

| Position | FTE | Amount |
|-----------------------------|-----|---------------------|
| Math and Reading Specialist | 2.0 | \$188,000.00 |
| Clinical Staff | 4.0 | \$320,000.00 |
| Total | | \$508,000.00 |

6. The District will rely on approximately \$ 1.4 million of School-Choice Carry-Over revenue to balance the FY24 budget.
7. The salary increase associated with all four collective bargaining agreements are in effect in FY24.

| Salary Differential – FY23 - FY24 | |
|---|----------------|
| Town Appropriation Increase in FY24 | \$1,716,492.00 |
| Approximate Salary Differential FY23 – FY24 | \$902,706.00 |
| 1.0 New FTE | \$75,000.00 |
| Reallocation of 3.0 FTEs from ESSER | \$147,000.00 |
| Reduction of School Choice Usage | \$378,000.00 |
| Available Revenue Balance | \$213,786.00 |

8. The Operations Service Division (OSD) approved a 14% increase in private school tuition for Students with Disabilities. This rate of approval will significantly impact the District's budget. We expect an impact of approximately \$200,000.00 for FY24.

Document Descriptions:

1. FY24 School Level-Service Budget Projections and Actuals FY22-FY28 (updated on 3-10-23)
2. ESSER III Budget (updated on 3-10-23)
3. FY24 Budget Book Summary
This document illustrates all general expense and personnel accounts and the changes (value and percentage) being proposed for FY24. It also contains a 4-year historical data for each account.
4. FY24 General Expenses Request
This document illustrates the general expenses line items for FY24 proposed by budget owners and administration.
5. FY24 New Personnel Requests
This document shows all new personnel requests for FY24 presented through the resource allocation process. This includes the personnel added in FY23 to address students' needs.
6. FY23 Student Enrollment
This document shows the current student enrollment by month and the new student enrollment count for the school year.

The FY24 Budget proposal accomplishes the following:

1. The budget will maintain all operational structures for FY24.
2. Reallocation of personnel will be necessary to meet the needs of all students.
3. Reallocation of resources will allow for new personnel to reflect changes in student enrollment/needs.
4. **Subsume three positions funded by the ESSER grant fund and add one new instructional position.**
5. Limited new purchases of durables, consumables and maintenance/operation items are included.
6. The Dual Language Program will expand to grade 2 in the 2023-2024 school year.

Areas of future budget watch:

1. Town Appropriation levels.
2. Chapter 70 Funding levels.
3. **Private Schools rates (14% increase approved by the State)**
4. Revenue conditions at the state and local levels.

Table 1
School Level-Service Budget Projections and Actuals FY22-FY28 (updated 3-10-23)

| | FY28 Budget | FY27 Budget | FY26 Budget | FY25 Budget | FY24 Budget | FY23 Projected | FY23 Budget | FY22 Actual |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel Expenses | \$42,312,876 | \$41,007,647 | \$39,740,434 | \$38,510,130 | \$36,822,456 | \$35,345,841 | \$35,697,750 | \$33,245,005 |
| Personnel Increase % | 3.18% | 3.19% | 3.19% | 4.58% | 3.15% | 2.74% | 3.77% | 3.90% |
| General Expenses | \$8,578,049 | \$8,409,852 | \$8,244,953 | \$8,083,287 | \$7,777,733 | \$7,034,486 | \$7,257,561 | \$6,746,960 |
| Gen Expense Increase % | 2.00% | 2.00% | 2.00% | 3.93% | 7.17% | 1.60% | 4.82% | 2.83% |
| Transportation Expenses | \$2,664,814 | \$2,612,563 | \$2,561,336 | \$2,511,114 | \$2,314,818 | \$2,464,154 | \$2,243,204 | \$2,043,515 |
| Transportation Increase % | 2.00% | 2.00% | 2.00% | 8.48% | 3.19% | 5.76% | -3.73% | 27.22% |
| Total Expenses | \$53,555,740 | \$52,030,062 | \$50,546,723 | \$49,104,531 | \$46,915,007 | \$44,844,480 | \$45,198,515 | \$42,035,480 |
| Total Estimated Increase % Needed | 2.93% | 2.93% | 2.94% | 4.67% | 3.80% | 2.72% | 3.53% | 4.65% |
| Estimated Appropriation | \$48,269,053 | \$46,977,180 | \$45,719,884 | \$44,496,237 | \$43,305,340.31 | \$41,755,284 | \$41,562,375 | \$40,450,000 |
| Approp. Increase % | 2.75% | 2.75% | 2.75% | 2.75% | 4.19% | 3.23% | 2.75% | 2.80% |
| Circuit Breaker Revenue | \$1,100,000 | \$1,100,000 | \$1,100,000 | \$1,100,000 | \$1,182,672 | \$1,016,408 | \$1,016,408 | \$896,245 |
| School Choice Revenue | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$900,000 | \$793,752 |
| School Choice Additional | \$0 | \$0 | \$0 | \$1,820,433 | \$1,426,994 | \$1,072,788 | \$1,719,732 | \$0 |
| Total Revenue | \$50,369,053 | \$49,077,180 | \$47,819,884 | \$48,416,670 | \$46,915,007 | \$44,844,480 | \$45,198,515 | \$42,139,997 |
| Difference | -\$3,186,687 | -\$2,952,882 | -\$2,726,840 | -\$687,862 | \$0 | | | |

| | | | | | | | | |
|------------------------------|--|--|------------|------------|--------------------|--------------------|--|--------------------|
| School Choice Balance | | | \$0 | \$0 | \$1,820,433 | \$3,247,427 | | \$4,320,215 |
|------------------------------|--|--|------------|------------|--------------------|--------------------|--|--------------------|

| | FY28 Budget | FY27 Budget | FY26 Budget | FY25 Budget | FY24 Budget | Notes |
|------------------------|---------------|---------------|---------------|----------------|------------------------|--------------------------------------|
| Personnel Details | 3% plus 1 FTE | 3% plus 1 FTE | 3% plus 1 FTE | 3% plus 7 FTE | 2.3% plus 5 FTE | FY25 6 of the FTEs for ESSER |
| Expense Details | 2% | 2% | 2% | 2% plus \$150K | 7.17% | FY25 \$150k for ESSER expenses |
| Transportation Details | 2% | 2% | 2% | 2% plus \$150K | 3.19% | FY25 \$150K for ESSER transportation |

* FY24 Appropriation subject to approval by the Select Board

Table 2**School Level-Service Budget Projections and Actuals FY22-FY28 (updated 3-10-23) with Chapter 70 and Override**

| | FY28 Budget | FY27 Budget | FY26 Budget | FY25 Budget | FY24 Budget | FY23 Projected | FY23 Budget | FY22 Actual |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel Expenses | \$42,312,876 | \$41,007,647 | \$39,740,434 | \$38,510,130 | \$36,822,456 | \$35,345,841 | \$35,697,750 | \$33,245,005 |
| Personnel Increase % | 3.18% | 3.19% | 3.19% | 4.58% | 3.15% | 2.74% | 3.77% | 3.90% |
| General Expenses | \$8,578,049 | \$8,409,852 | \$8,244,953 | \$8,083,287 | \$7,777,733 | \$7,034,486 | \$7,257,561 | \$6,746,960 |
| Gen Expense Increase % | 2.00% | 2.00% | 2.00% | 3.93% | 7.17% | 1.60% | 4.82% | 2.83% |
| Transportation Expenses | \$2,664,814 | \$2,612,563 | \$2,561,336 | \$2,511,114 | \$2,314,818 | \$2,464,154 | \$2,243,204 | \$2,043,515 |
| Transportation Increase % | 2.00% | 2.00% | 2.00% | 8.48% | 3.19% | 5.76% | -3.73% | 27.22% |
| Total Expenses | \$53,555,740 | \$52,030,062 | \$50,546,723 | \$49,104,531 | \$46,915,007 | \$44,844,480 | \$45,198,515 | \$42,035,480 |
| Total Estimated Increase % Needed | 2.93% | 2.93% | 2.94% | 4.67% | 3.80% | 2.72% | 3.53% | 4.65% |
| | | | | | | | | |
| Base Appropriation 2.75% | \$51,014,175 | \$49,448,832 | \$45,925,384 | \$44,496,237 | \$42,705,340.31 | | \$41,562,375 | \$40,450,000 |
| Appropriation beyond 2.75% | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 |
| Additional Ch 70 increase | \$0 | \$200,000 | \$200,000 | \$200,000 | \$600,000 | | \$0 | \$0 |
| Prop 2 1/2 Override | \$0 | \$0 | \$2,000,000 | \$0 | \$0 | | \$0 | \$0 |
| Total Appropriation | \$51,014,175 | \$49,648,832 | \$48,125,384 | \$44,696,237 | \$43,305,340 | \$41,755,284 | \$41,562,375 | \$40,450,000 |
| Approp. Increase % | 2.75% | 3.17% | 7.67% | 3.21% | 4.19% | 3.23% | 2.75% | 2.80% |
| Circuit Breaker Revenue | \$1,100,000 | \$1,100,000 | \$1,100,000 | \$1,100,000 | \$1,182,672 | \$1,016,408 | \$1,016,408 | \$896,245 |
| School Choice Revenue | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$900,000 | \$793,752 |
| School Choice Additional | \$0 | \$0 | \$0 | \$1,820,433 | \$1,426,994 | \$1,072,788 | \$1,719,732 | \$0 |
| Total Revenue | \$53,114,175 | \$51,748,832 | \$50,225,384 | \$48,616,670 | \$46,915,007 | \$44,844,480 | \$45,198,515 | \$42,139,997 |
| Difference | -\$441,565 | -\$281,230 | -\$321,340 | -\$487,862 | \$0 | | | |

| | | | | | | | | |
|------------------------------|------------|------------|------------|------------|--------------------|--------------------|--|--------------------|
| School Choice Balance | \$0 | \$0 | \$0 | \$0 | \$1,820,433 | \$3,247,427 | | \$4,320,215 |
|------------------------------|------------|------------|------------|------------|--------------------|--------------------|--|--------------------|

| | FY28 Budget | FY27 Budget | FY26 Budget | FY25 Budget | FY24 Budget | Notes |
|------------------------|---------------|---------------|----------------|----------------|-----------------|---|
| Personnel Details | 3% plus 1 FTE | 3% plus 1 FTE | 3% plus 10 FTE | 3% plus 7 FTE | 2.3% plus 5 FTE | FY25 6 of the FTEs for ESSER |
| Expense Details | 2% | 2% | 2% | 2% plus \$150K | 2% plus \$200K | \$200K for tuition increase, \$150k for ESSER |
| Transportation Details | 2% | 2% | 2% | 2% plus \$150K | 2% plus \$40K | \$40K for extra route, \$150K for ESSER |
| Based Appropriation % | 2.75% | 2.75% | 2.75% | 2.75% | 2.75% | |

* FY24 Appropriation subject to approval by the Select Board

ESSER III Budget - 3/10/23

ESSER III funding is the most recent round of funding from the federal government to help fund covid-related expenses. This is the only covid-related funding that we have budgeted for FY23 and FY24. Hudson has been allocated \$2,265,039 of ESSER III funds to be used from October 4, 2021 through September 30, 2024. The below information reflects our current expectation of how HPS will use these funds, updated as of March 2023. With input from district staff and community stakeholders, our budget seeks to allocate funds to address all of the needs of our district related to student supports and pandemic response. The ESSER III Budget will be amended in the future to allow for new ideas to be incorporated as we continue to evaluate and plan to move the district forward. The FY25 G.F. column is to show what expenses that we expected will need to be picked up by the school general fund(G.F.) when ESSER funding has expired.

| Type of Expense | FY22 Actuals | FY23 Estimated | FY24 Estimated | Totals | Description | FY25 G.F. |
|-------------------------------|---------------------|---------------------|---------------------|-----------------------|---|------------------|
| Academic/SEL Supports | \$178,629.19 | \$465,058.52 | \$499,757.32 | \$1,143,445.03 | Add 1.0 Read. Spec., 1.0 Math Spec., 3.0 Adjustment Counselor, 1.0 BCBA | \$508,000 |
| MTRS staff grant | \$55,849.79 | \$3,054.53 | \$44,975.94 | \$103,880.26 | Required pension for Teachers, Adj. Counselor, BCBA, Nurse | |
| Tutoring | \$9,687.50 | \$10,000.00 | \$20,000.00 | \$39,687.50 | \$13,215 summer & school year | |
| Program Review/Assess | \$0.00 | \$60,000.00 | \$0.00 | \$60,000.00 | D.I.P., Equity Assessment and Plan | |
| Other Instructional Materials | \$1,424.81 | \$2,000.00 | \$2,000.00 | \$5,424.81 | Replace materials not returned | |
| Contracted Services PD | \$22,091.00 | \$10,000.00 | \$0.00 | \$32,091.00 | PD FY23 = \$10K Choose Love | |
| Digital Resources | \$0.00 | \$5,000.00 | \$0.00 | \$5,000.00 | Continue Digital Learning Resources | |
| ESY | \$0.00 | \$23,089.00 | \$23,000.00 | \$46,089.00 | ESY Stipends | |
| Curriculum Development | \$13,500.00 | \$0.00 | \$0.00 | \$13,500.00 | Math Curriculum Development | |
| Student Mental Health | \$536.00 | \$1,000.00 | \$5,000.00 | \$6,536.00 | SPED Psych Contracted Services | |
| After-School Activities | \$7,302.70 | \$0.00 | \$0.00 | \$7,302.70 | Increase QMS student activities/sports | |
| Tuition Assistance | \$0.00 | \$10,839.00 | \$10,000.00 | \$20,839.00 | Vouchers for Paras to be ELL TCH | |
| Total to Learning Loss | \$289,020.99 | \$590,041.05 | \$604,733.26 | \$1,483,795.30 | | |
| Recruiting and Retention | \$0.00 | \$0.00 | \$30,000.00 | \$30,000.00 | Expand HR initiatives | |
| Technology Staff | \$10,680.72 | \$59,378.69 | \$0.00 | \$70,059.41 | Tech Support for expanded 1:1 | |
| Nurse(s) | \$74,538.54 | \$76,167.21 | \$0.00 | \$150,705.75 | add 3 FTE nurses FY22 School Year. .5 FTE RN FY23 | |
| HVAC/Facilities Upgrades | \$24,247.85 | \$29,726.20 | \$0.00 | \$53,974.05 | HVAC, hands-free plumbing, sanitation equip, solution, PPE, storage | |
| Nurse - Contract Tracing | \$8,456.05 | \$0.00 | \$0.00 | \$8,456.05 | Overtime pay for covid contract tracing | |
| Tech device replace/repair | \$1,426.45 | \$35,073.55 | \$65,000.00 | \$101,500.00 | Replace 1:1 devices purch 5/2020 | \$150,000 |
| Nursing Supplies | \$2,656.65 | \$2,536.79 | \$0.00 | \$5,193.44 | Supplies for virus mitigation | |
| Transportation/Disinfecting | \$63,454.24 | \$142,900.76 | \$150,000.00 | \$356,355.00 | 1 extra large bus, 1 extra mini bus | \$150,000 |
| Summer Meals | \$0.00 | \$0.00 | \$5,000.00 | \$5,000.00 | Labor/Transportation for summer meals | |
| TOTAL | \$474,481 | \$935,824 | \$854,733 | \$2,265,039 | | \$808,000 |

FY24 School Budget Summary

| Account Number | Account Title | ACTUAL 2019-2020 | ACTUAL 2020-2021 | ACTUAL 2021-2022 | BUDGET 2022-2023 | BUDGET 2023-2024 | \$ Change | % Change | Comments |
|----------------------------------|-----------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|--|
| GENERAL EXPENSE ACCOUNT: | | | | | | | | | |
| 1100 | School Committee | 8,724 | 7,088 | 7,088 | 8,088 | 8,497 | 409 | 5.06% | MASC Membership, conference |
| 1200 | Superintendent's Office | 62,833 | 46,230 | 46,230 | 64,923 | 67,365 | 2,442 | 3.76% | PD, Supplies, Postage, Printing |
| 1400 | Administration | 152,710 | 127,844 | 127,844 | 193,880 | 200,704 | 6,824 | 3.52% | Legal, Auditing |
| 2100 | Special Education Office | 67,124 | 28,807 | 28,807 | 78,195 | 90,995 | 12,800 | 16.37% | PD, Specialized Software |
| 2200 | Principals' Offices | 49,697 | 49,604 | 49,604 | 51,999 | 53,804 | 1,805 | 3.47% | General and Tech Expenses, Graduation |
| 2300 | Teaching Services | 607,353 | 1,057,202 | 1,057,202 | 774,581 | 775,576 | 995 | 0.13% | PD, Workshops, Contracted Services |
| 2400 | Instructional Materials | 951,694 | 842,072 | 842,072 | 1,088,253 | 1,216,761 | 128,508 | 11.81% | Books, Supplies |
| 2500 | Library | 15,990 | 11,526 | 11,526 | 42,465 | 44,360 | 1,895 | 4.46% | Library expenses, books |
| 2600 | Computer Services | 218,684 | 93,541 | 93,541 | 173,600 | 186,700 | 13,100 | 7.55% | Hardware, Software, Support and Maintenance |
| 2700 | Guidance | 11,976 | 7,327 | 7,327 | 15,370 | 14,450 | -920 | -5.99% | Testing Materials, Supplies |
| 2800 | Psychological | 39,269 | 6,232 | 6,232 | 16,000 | 16,000 | 0 | 0.00% | Testing Materials, Supplies |
| 3200 | Health Services | 8,983 | 4,538 | 4,538 | 8,040 | 19,760 | 11,720 | 145.77% | Supplies, Hardware and Software |
| 3500 | Athletics | 37,147 | 37,505 | 37,505 | 62,419 | 87,350 | 24,931 | 39.94% | Sports Supplies and Equipment |
| 3600 | Security | 50,952 | 53,081 | 53,081 | 56,000 | 60,000 | 4,000 | 7.14% | Security Resource Officers |
| 4100 | Operation of Plant | 532,382 | 677,753 | 677,753 | 758,090 | 839,367 | 81,277 | 10.72% | Building Utilities, Custodial Supplies |
| 4200 | Maintenance | 430,715 | 393,219 | 393,219 | 433,596 | 469,335 | 35,739 | 8.24% | Building Projects, Equipment, Maintenance |
| 4400 | Networking & Technology | 278,436 | 324,517 | 324,517 | 157,500 | 177,745 | 20,245 | 12.85% | Network Software and Hardware |
| 4500 | Technology Maintenance | 3,366 | 3,185 | 3,185 | 10,000 | 10,000 | 0 | 0.00% | Supplies, Contracted Services |
| 5200 | Athletic Insurance | 18,844 | 19,298 | 19,298 | 21,000 | 21,000 | 0 | 0.00% | Insurance |
| 5300 | Rental/Lease Equipment | 118,155 | 96,675 | 96,675 | 121,000 | 90,636 | -30,364 | -25.09% | Copier leases |
| 9000 | Programs With Other Schools | 3,241,547 | 1,670,868 | 1,670,868 | 3,122,562 | 3,327,327 | 204,765 | 6.56% | Special Education Out-of-District Placements |
| | | 6,906,581 | 5,558,113 | 5,558,113 | 7,257,561 | 7,777,733 | 520,171 | 7.17% | |
| PERSONNEL ACCOUNT: | | | | | | | | | |
| 1200 | Superintendent's Office | 561,971 | 566,132 | 566,132 | 568,342 | 629,053 | 60,711 | 10.68% | Includes 1.0 FTE added from ESSER Budget |
| 1400 | Administration & Technology | 1,018,946 | 1,049,867 | 1,049,867 | 1,109,069 | 1,189,113 | 80,044 | 7.22% | Includes 1.5 FTE added from ESSER Budget |
| 2100 | Special Education Office | 649,364 | 652,204 | 652,204 | 664,496 | 676,880 | 12,383 | 1.86% | |
| 2200 | Principals' Offices | 1,507,434 | 1,518,322 | 1,518,322 | 1,620,578 | 1,674,307 | 53,729 | 3.32% | |
| 2300 | Instructional Personnel | 22,879,000 | 23,119,772 | 23,119,772 | 25,971,267 | 26,925,257 | 953,989 | 3.67% | Includes \$750K Vacancy Factor, 2.0 FTE \$165K |
| 2500 | Library | 373,522 | 389,156 | 389,156 | 423,324 | 418,881 | -4,443 | -1.05% | |
| 2700 | Guidance | 1,800,628 | 1,977,896 | 1,977,896 | 2,176,582 | 2,109,601 | -66,981 | -3.08% | |
| 3200 | Health Services | 542,523 | 624,995 | 624,995 | 721,552 | 788,658 | 67,106 | 9.30% | Includes .5 FTE added from ESSER Budget |
| 3300 | Pupil Transportation | 1,888 | 0 | 0 | 6,500 | 6,500 | 0 | 0.00% | |
| 3500 | Athletics | 339,492 | 385,240 | 385,240 | 509,188 | 466,277 | -42,912 | -8.43% | |
| 3520 | Student Body Activities | 78,839 | 54,994 | 54,994 | 100,346 | 113,094 | 12,748 | 12.70% | |
| 4100 | Custodial Services | 1,631,748 | 1,659,494 | 1,659,494 | 1,826,505 | 1,824,836 | -1,669 | -0.09% | |
| | | 31,385,354 | 31,998,071 | 31,998,071 | 35,697,749 | 36,822,456 | 1,124,706 | 3.15% | |
| TRANSPORTATION: | | | | | | | | | |
| 3300 | Transportation | 1,614,348 | 1,606,242 | 1,606,242 | 2,243,204 | 2,314,818 | 71,615 | 3.19% | |
| FY24 Total School Budget: | | 39,906,283 | 39,162,427 | 39,162,427 | 45,198,515 | 46,915,007 | 1,716,492 | 3.80% | |

| <i>Account Number</i> | <i>Account Title</i> | <i>ACTUAL 2019-2020</i> | <i>ACTUAL 2020-2021</i> | <i>BUDGET 2022-2023</i> | <i>BUDGET 2023-2024</i> | <i>\$ Change</i> | <i>% Change</i> |
|--|----------------------|-------------------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|
| REVENUE: | | | | | | | |
| TOWN APPROPRIATIONS | | | | | | | |
| | PERSONNEL | 31,103,279 | 31,373,336 | 33,412,375 | 35,055,340 | 1,642,965 | 4.92% |
| | GENERAL EXPENSE | 6,101,430 | 6,128,886 | 6,300,000 | 6,000,000 | -300,000 | -4.76% |
| | TRANSPORTATION | 1,838,594 | 1,846,867 | 1,850,000 | 2,250,000 | 400,000 | 21.62% |
| | SUBTOTAL: | 39,043,303 | 39,349,089 | 41,562,375 | 43,305,340 | 1,742,965 | 4.19% |
| DEPT. OF ELEMENTARY AND SECONDARY EDUCATION: | | | | | | | |
| | SPECIAL EDUCATION A | 862,980 | 996,184 | 1,016,408 | 1,182,672 | 166,264 | 16.36% |
| | SCHOOL CHOICE | 0 | 6,358 | 2,619,732 | 2,426,995 | -192,737 | -7.36% |
| TOTAL RECEIPTS: | | 39,906,283 | 40,351,631 | 45,198,515 | 46,915,007 | 1,716,492 | 3.80% |
| * FY24 Appropriation subject to approval by the Select Board | | | | | | | |
| EXPENSES | | | | | | | |
| | PERSONNEL | 31,385,354 | 31,998,071 | 35,697,749 | 36,822,456 | 1,124,707 | 3.15% |
| | GENERAL EXPENSE | 6,906,581 | 5,558,113 | 7,257,561 | 7,777,733 | 520,171 | 7.17% |
| | TRANSPORTATION | 1,614,348 | 1,606,242 | 2,243,204 | 2,314,818 | 71,614 | 3.19% |
| TOTAL EXPENSES: | | 39,906,283 | 39,162,427 | 45,198,515 | 46,915,007 | 1,716,492 | 3.80% |

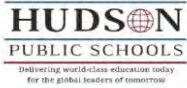
FY 24 BUDGET - GENERAL EXPENSES REQUESTS

| Dept | Request | \$Increase | Not Included | |
|------|--|-------------|--------------|--|
| ELA | Scholastic Magazine for Elementary | \$3,220.00 | | Scholastic News is the go-to resource for non-fiction human interest and current events stories in elementary classrooms. |
| ELA | OCON Curriculum Development | \$9,000.00 | | The elementary social studies units, OCON, are in their third year of implementation. The design and writing process takes place over the summer, and has been funded primarily through grants. With those funding sources dried up, last summer funds to review just two of the eleven OCON units, in grades 1 and 3. |
| EL | ESL Materials: Elementary ESL Classroom Libraries | \$18,000.00 | | This would supply a classroom library for each of the ESL classrooms and would support differentiated literacy-based ESL instruction. |
| EL | ESL Materials: Quinn ELD Classroom Libraries | \$6,000.00 | | This would supply a classroom library for each of the ESL classrooms and would support differentiated literacy-based ESL instruction. |
| EL | ESL Materials: HHS ELD Classroom Libraries | \$6,000.00 | | This would supply a classroom library for each of the ESL classrooms and would support differentiated literacy-based ESL instruction. |
| EL | DL SEL Adaptation: Books & Translations for K & 1 Choose Love Curriculum | \$4,640.00 | | Currently, Choose Love can only be taught on the English-side of Dual Language due to a lack of Portuguese materials. In order to maintain the 50-50 model, we will need to adapt some Choose Love lessons to be taught in Portuguese. |
| EL | PD: ESL & Heritage Language IRLA Training | \$7,000.00 | | This year we are piloting the American Reading Company's assessment system in ESL and Heritage language classes (in English & Portuguese). ESL & Heritage teachers experienced a day of PD, and have requested more PD from the company to continue their use of the assessment system to choose books and differentiate instruction. |
| Math | New Textbook series adopted at three Elementary Schools and Hudson High School. We will choose an assessment tool, textbooks and <u>include professional development</u> | \$72,000 | | Eureka has been found to be "inaccessible" for many language learners. Having studied how, reviewed reports (CURATE and Ed Reports), and field tested products while being supported by the Evaluation Network of DESE, we have chosen a new opportunity for the first time in 8 years. We are in the process of choosing a math curriculum, and approximate the needs to be around \$8.000 per grade level per year. This total is for Grades K-4 and 8-11. |
| Math | Copy Center Math Printing | (\$9,200) | | Eureka printing in the Consumable Text Math budget will be removed for ES and HS. |

| | | | | |
|----------|---|------------|--|---|
| PerfArts | Funds to repair the school owned band instruments at Quinn Middle School. | \$5,000 | | We have a number of instruments that are lent our to students who can not afford to rent an instrument on their own that have not been repaired. The instruments are an important piece of the keeping the band program running equitably. |
| PerfArts | New percussion equipment at Forest, Mulready, and HHS. | \$2,200.00 | | To cintunue to support expanded programming at all levels percussion instruments need to be purchased for many buildings, this will support the music program, especially Gr4-12 band as well as the high school percussion course, which has the most sections of any performing arts offering at the high school in 22-23 school year. |
| PE | HHS Materials | \$1,259.98 | | Teachers requested manipulatives used for units of instruction |
| PE | HHS Materials | \$1,192.80 | | Teachers requested CPR Materials (Cleaning Materials and some facemasks); Health Consummables (Gr. 9 Nutrition) and Child Growth (Pregnancy and Toddler meals) lessons |
| PE | QMS Materials | \$1,977.39 | | Teachers requested manipulatives used for units of instruction |
| PE | Farely PE Instructional Materials | \$2,172.15 | | The teacher requested manipulatives used for units of instruction |
| PE | Forest Ave. PE Instructional Materials | \$3,382.80 | | The teacher requested replacement of mats for Educational gymnastics and upgraded equipment to support manipulative skill development. The teacher requested \$3,832.20; Recommend reduction from 12 to 6 sets of foam bowling pins and alternatively request another 6 sets in FY25. This will save \$449.70 |
| PE | Mulready PE Instructional Materials | \$624.65 | | Teacher requested manipulatives used for units of instruction |
| Art | Printer Ink for Quinn and HHS | \$2,000.00 | | There are 2 color printers at Quinn and 2 color printers at HHS that will need ink. |
| Art | Ipads, Apple pencils and Adobe Lightroom | \$3,000.00 | | Ipads and Apple pencils will be used at Quinn middle school for increasing the availability of digital art projects. They will also provide a continual digital portfolio for students K-12. The Lightroom app will be used in Photography classes at HHS. This is an online app with cloud storage, for students to edit work without having photoshop on the desktop. |
| Art | Money for teachers with preschool art students | \$350.00 | | Farley elementary school and Mulready school art teachers both teach sections to preschoolers The expense for materials is significant and above and beyond their regular budget. |
| Art | Money for printing student artwork | \$300.00 | | This will include portfolio work for seniors as well as printing of student art work for the Rail Trail kiosks and community projects. |

| | | | | |
|----------|---|------------|-------------|---|
| Farley | Lamination Rolls and Extra Poster Printer Ink and Paper Rolls | \$750.00 | | Next year, we will have 3 Dual Language Classrooms that teach Portuguese. These classrooms cannot purchase a lot of materials have they must be in Portuguese. Therefore our staff makes a lot of classroom materials (posters, signage, etc.) themselves and therefore need to print on the poster printer and need to laminate what they have made so they can be used each year. |
| Farley | Hanging Baffles for gymnasium | | \$3,000.00 | These panels are to provide sound control in the gymnasium. The sounds echo loudly as this is a large space with very high ceilings. We currently have two students who have hearing disabilities. |
| Quinn | Transportation - Athletics | \$3,000 | | Buses for 3 seasons - 15 away games/meets over 3 seasons (\$200 average cost per game) |
| Quinn | Game officials - Athletics | \$3,000 | | Officials for soccer and basketball games - 20 games (5B/5G for each season) @ \$150 per game |
| HR | Talent Acquisition Programs | \$10,000 | | Job/Career Fairs, Job Boards, Diversitycareer sites, Collateral, Brochures, Booth, Entrance Fees |
| HR | Employee Engagement Programs | \$12,000 | | Contests, Awards, Marketing, Brochures, Retirements, Service Awards, New hire Experience, Candidate Experience |
| HR | District Handbook | \$400.00 | | Provide more continuity across the district |
| Athletic | <u>New Uniforms:</u> | | | |
| Athletic | Girls Tennis | \$2,000 | | 5 year cycle is up; 20 tops/kilts at \$100ea |
| Athletic | Girls Basketball | | \$4,400 | 5 year cycle is up; 20 home/away at \$110 ea |
| Athletic | Boys Basketball | | \$4,400 | 5 year cycle is up; 20 home/away at \$110 ea |
| Athletic | Softball | | \$5,875 | 5 year cycle is up; 25 home/away at \$85ea, 25 pants at \$65ea |
| Athletic | Family ID - Athletic Registration System | \$1,745 | | This has been a huge improvement over MSB and would like to use this as the online registration going forward; compliance, efficiency, shared confidential information. |
| Athletic | Arbiter Pay | \$1,990 | | A more efficient way to pay officials - no vouchers or W9s collected. |
| Athletic | Mini-Bus or Van | | \$50,000.00 | In order to support athletic trips that bus companies are unable to cover due to the driver shortage |
| Tech | Adobe Creative Cloud | \$4,998.00 | | Licensing to upgrade the computer labs and technology teachers to the most recent version of Adobe Creative Cloud. We are several years behind. |
| Tech | Incremental increases in software licensing | \$600 | | Small minor adjustments due to cost increases |

| | | | | |
|--------------|---|---------------------|---------------------|--|
| Tech | Town Fiber - repair and transfer of fiber from 18 poles | | \$8,245.00 | Required by Town to pay one-half of total bill |
| Tech | Cisco Phone System license | \$12,000.00 | | Increase due to adding three additional schools to phone licenses |
| Facility | Belfor Alert Software | \$28,000 | | Cloud -based bldg detail plans of the schools to aid in emergency management |
| Facility | Playground fence - Farley | | \$24,000 | Replace playground fencing at Farley |
| Facility | Work order system | \$2,800 | | Upgrade our maintenance work order system - Operation HERO |
| Facility | Snow blowers | \$5,000 | | Purchase 2 new snow blowers for district |
| Facility | Refinish gym floor @ HHS | | \$58,700 | Refinsh gym floor and repaint lines and logo |
| Facility | Hallway/weight room floor @ HHS | | \$21,300 | Replace hallway and weight room flooring at the high school |
| TOTAL | | \$228,402.77 | \$179,920.00 | |



FY24 Budget - Personnel

ADDED IN FY23 AND INCLUDED IN FY24 BUDGET

| Department | Request | FTE | \$Increase | Notes |
|--------------|---|-----|-----------------------|---------------|
| SPED | Speech and Language Pathologist Assistant | 1 | 1 FTE Cost Neutral | Added in FY23 |
| QMS | Personal Care Assistant | 1 | 1 FTE Cost Neutral | Added in FY23 |
| SPED | Integrated Preschool Classroom Teacher | 1 | \$ 90,000.00 | Added in FY23 |
| Total | | | \$ 90,000.00 | |

NEW POSITION TO BE ADDED IN THE FY24 BUDGET

| Department | Request | FTE | \$Increase | Notes |
|--------------|---|-----|----------------------|---|
| District | Family Liaison Support Staff | 1 | \$ 47,000.00 | Nurse partially funded by ESSER |
| Tech | Tech Maintenance Assistant | 1.5 | \$ 65,000.00 | Support needs have increased as we have added tech devices |
| FAR | Second Full-Time RN (Portuguese speaking) | 0.5 | \$ 35,000.00 | The role of the school nurse is to eliminate and/or minimize health/medical barriers to education |
| TBD | TBD | 1 | \$ 75,000.00 | To be added in FY24 from the below list on "on hold" positions |
| Total | | | \$ 222,000.00 | |

POSITIONS FUNDED BY ESSER GRANT AND NOT INCLUDED IN THE FY24 BUDGET

| Department | Request | FTE | \$Increase | Notes |
|--------------|----------------------------------|-----|----------------------|--|
| MUL | Reading Specialist | 1 | \$ 98,000.00 | Based on increased need for academic support |
| QMS | Math Specialist | 1 | \$ 90,000.00 | Based on increased need for academic support |
| Sped | Board Certified Behavior Analyst | 1 | \$ 70,000.00 | Based on increase of social, emotional, and behavior needs |
| Sped | Adjustment Counselor | 1 | \$ 95,000.00 | Based on increase of social, emotional, and behavior needs |
| Sped | Adjustment Counselor | 1 | \$ 80,000.00 | Based on increase of social, emotional, and behavior needs |
| Sped | Adjustment Counselor | 1 | \$ 75,000.00 | Based on increase of social, emotional, and behavior needs |
| Total | | | \$ 508,000.00 | |

NEW REQUEST NOT INCLUDED IN FY24 BUDGET (ON HOLD)

| Department | Request | FTE | \$Increase | Notes |
|------------|--|-----|-----------------------|---|
| SPED | Integrated Preschool Classroom teacher | 1 | 1 FTE Cost Neutral | The upcoming 2.5 to 3.0 year old are coming up with more significant needs. We added a substantially separate program as a third classroom this year. |
| FAR | Additional Grade 2 Teacher | 1 | 1 FTE Cost Neutral | 5 grade 1 classrooms moving up, currently only 4 grade 2 classrooms |
| EL | Personnel: Elementary ELE Coordinator - PreK-4 ESL & DL Programs | 1 | \$ 75,000.00 | Need to have a structure as well as maintain EL Success Plans due to compliance. |
| EL | Personnel: Secondary ELE Coordinator - 5-12 ESL, SLIFE & DL Programs | 1 | \$ 75,000.00 | Need to have a structure as well as maintain EL Success Plans due to compliance. |
| EL | Personnel: Bilingual Portuguese Reading Interventionist | 1 | \$ 75,000.00 | In a Dual Language program, it is a goal that languages of instruction are seen as equal. This includes the amount of time spent in both languages, the amount and quality of reading materials, signage in school, and support services, among others. |
| FAR | Portuguese Speaking Special Education Teacher | 1 | \$ 75,000.00 | In a Dual Language program, it is a goal that languages of instruction are seen as equal. This includes the amount of time spent in both languages, the amount and quality of reading materials, signage in school, and support services, among others. |

| | | | | |
|------|--|------|----------------------------|--|
| SPED | 2 Preschool ABA's | 2 | 2 FTEs Cost Neutral | Need 2 ABAs to staff the preschool program. |
| QMS | 1 Portuguese Teacher | 1 | \$ 75,000.00 | <p>There are currently three Portuguese teachers at Quinn, all of which teach two sections of Portuguese Heritage. Heritage classes are designed for students who are advanced in the spoken language but who may need support reading and writing. Some of these students are fluent in English, while others are not. Research shows that, regardless of a student's English fluency, literacy in Portuguese is an important factor towards English language acquisition.</p> <p>Because our Heritage teachers also teach three classes of regular Portuguese, they do not have a Hawk Block in which to work with students. It would be highly beneficial for our Heritage students to receive this extra support from a Portuguese teacher, particularly for our newcomers who really struggle academically in all of their classes. During Hawk Block, Portuguese teachers could:</p> <ul style="list-style-type: none"> - Support the literacy development of all students enrolled in a Portuguese Heritage class. - Work closely with newcomers, many of whom come to Quinn well below grade level in the development of their literacy skills. - Work closely with potential SLIFE students. - Assess the first language reading level of newly arrived students. In addition, adding a Portuguese teacher would allow for an extra 5th-grade Portuguese Heritage class which, based on current trends, we anticipate will be needed. |
| QMS | 1 Special Educator | 1 | \$ 75,000.00 | <p>Rationale: We currently have one special education teacher per team at the 5th grade level. At the 6th and 7th grade levels, we have 1.5 teachers each, due to one teacher splitting their time between these grades. The average teacher liaison load at Quinn is 15.8 students per teacher, the highest in the district (Farley is 12.6, Mulready is 12.4, Forest is 10.8 and HHS is 14.2). While special education students continue to perform well with report card grades, MCAS scores have shown that our Students with Disabilities subgroup consistently underperforms on the ELA, Mathematics, and Science exams. In 2022, our SGP (Student Growth Percentile) for Student with Disabilities was the lowest of all of all of our subgroups across all exams in Grade 5 and Grade 6. In Grade 7, the SGP for Students with Disabilities on the ELA and Math exams was the second lowest (Low Income students were lowest).</p> |
| FOR | Additional Math Specialists | 1 | \$ 75,000.00 | In order to meet the need of additional instructional support for students in the area of Mathematics, we need an increase from 1.0 Math Specialists to 2.0 Math Specialists. |
| MUL | Additional Math Specialists | 1 | \$ 75,000.00 | In order to meet the need of additional instructional support for students in the area of Mathematics, we need an increase from 1.0 Math Specialists to 2.0 Math Specialists. This is warranted due to our declining MCAS Math scores in grade 3 & 4. |
| HHS | School Adjustment Counselor | 1 | \$ 75,000.00 | In order to respond to the increased social-emotional needs of students at HHS, I am requesting an additional SAC for HHS. Currently, we have one adjustment counselor to support all of our gen-ed students. Increasing SAC capacity will allow School Counselors to work on other job functions that are challenging to accomplish when they are required to provide an increased amount of SE support. |
| HHS | Coordinator of School Culture Initiatives | 0.6 | .6 FTE (staffing neutral) | In order to implement restorative justice practices with greater fidelity, HHS requires increased capacity. Along with additional regulatory requirements for restorative and other non-exclusionary disciplinary practices, the Coordinator will also play a key role in training student leaders to support their peers in the following types of experiences: new student orientation, application of core values, principles and language related to anti-bullying, anti-bias, and anti-racist practices. |
| HHS | Academic Support Center Coordinator | | 1.0 FTE (staffing neutral) | Given the pandemic's effect on student learning, as well as the district's increased number of EL, low income, and high needs students, HHS is facing a larger population of students who are at-risk for dropping out. Currently, there are few tier 2 academic structures. The Coordinator will be able to offer Academic Support services to students with and without an IEP and manage a flexible learning space that can offer a check-and-connect space for students whose behaviors may otherwise lead to an office referral. The Coordinator could work with the Career Counselor to support credit-bearing community work/learning experiences. |
| HR | Addition of Talent Acquisition and Engagement Specialist | 1 | \$ 70,000.00 | Focus areas of Building our Diverse candidate pipeline, Active Recruiting Measures through LinkedIn, Powerschools, Diverse Job Boards, Career Fairs, Workplace Culture through Employee Engagement Programs, Marketplace footprint through career fairs, social media and external website, Manage New Hire Experience and Candidate Experience, Co-Chair Employee Engagement Committee |
| HR | Addition of Director of Diversity, Equity, and Inclusion | 1 | \$ 100,000.00 | Focus areas of supporting the Equity Audit feedback, Town candidate marketing measures, reduce agency fees by marketing to a more diverse candidate pool |
| HR | Seasonal HR Coordinator | 0.25 | \$ 6,000.00 | Provide potential overflow from the HR/D,E,&I teams for the summer months, before the new school year. |

| | | | | |
|------------------------------------|---|-----|------------------------|---|
| ATHL | Assistant Athletic Director | 0.5 | \$ 40,000.00 | In previous budget cycles, we have requested a stipended Assistant AD position (\$5,000 x 3 athletic seasons). Every year, there is an increased need for additional Athletics personnel. Fulfilling transportation needs now assumes a significant amount of day-to-day workflow. Along with routine game management/supervision, invoicing, and fulfilling MIAA & league requirements, there is less and less time that the AD can devote to student leadership development and Coaching education. The district has also committed to building a middle school sports program. This position will serve as the middle school Athletic Director while also creating capacity for the AD to attend to program development. |
| TECH | Instructional Technology Specialist - Second | 1 | \$ 65,000.00 | As we continue to expand technology integration into all curriculum and student skills, this position is needed to support staff and students. Current Technology teachers at the elementary schools is limited for integration throughout the entire day. This person would travel between all three elementary schools providing professional development opportunities to staff and working with teachers in their classroom. |
| FAR | Lunch Monitors X1 (We would like to keep our two and add 1) | | \$ 8,100.00 | Our School has a third more students than Mulready and Forest. Yet, all of our schools have 2 lunch monitor positions. We would like to add at least 1 more lunch monitor for FY23. This would help better utilize our staff as valuable teaching resources in the building (special ed staff, reading, [ara educators, ESL, etc.) |
| MUL | JLM Library Media Specialist - increase FTE from .7 to 1.0 | | \$ 25,000.00 | Provide more time for the Library Media Specialist to complete library tasks (shelving books, processing books, etc.) and to provide additional support for students. |
| QMS | Wellness Teacher | 1 | \$ 75,000.00 | Wellness teachers meet with every student in the building every third day (a 280:1 student teacher ratio). A third Wellness teacher would bring Quinn to a 187:1 student teacher ratio - more in line with the 178:1 ratio found at other schools in the region (see below). Data compiled by the Wellness Department from the 2020-2021 school year is as follows: Average region data is 4.3 teachers: 767 students; 1 teacher per 178 students - Wayland 3 Wellness teachers for 658 students (291:1) - Westborough (2 grades for middle school) 4.5 for 446 students, split between PE and Health focus (99:1) - Clinton 603 students 4 grades, 3 teachers (151:1) - Natick Middle 1: 3 PE, 2 Health 4 grades 748 students (150:1) - Natick Middle 1: 4 PE, 1 health 4 grades 950 students (190:1) - Milford: 1000 students, 3 PE 2 health (200:1) - Auburn: 600 students, 3 teachers (200:1) - Shrewsbury: Sherwood Middle 1000 students 6 teachers (167:1) - Shrewsbury: Oak Middle 900 4 teachers (225:1) |
| HHS | Department Heads | 1 | \$ 24,000.00 | To assist Curriculum Directors in overseeing the English, Math, Social Studies, and Science departments' needs, focusing on designing, implementing, and monitoring new instructional opportunities to meet the needs of all students. |
| TOTAL NEW PERSONNEL REQUEST | | | \$ 1,088,100.00 | |

| Enrollment Report by Year and Month | | | | | | | | |
|-------------------------------------|--------|---------|--------|--------|--------|--------|--------|--------|
| School Year: 2022-2023 | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb |
| Beginning Enrollment | 1888 | 1766 | 2359 | 2389 | 2398 | 2406 | 2409 | 2424 |
| New Student Enrollments | 0 | 223 | 37 | 17 | 11 | 9 | 19 | 4 |
| Re-enrolled Students | 0 | 440 | 14 | 8 | 5 | 3 | 8 | 0 |
| Students Withdrawn to AMSA | 28 | 1 | 2 | 0 | 0 | 0 | 0 | 0 |
| Students Withdrawn to Assabet | 58 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| Students Withdrawn HomeSchool | 0 | 1 | 0 | 0 | 1 | 0 | 2 | 0 |
| Students Withdrawn Other Public | 19 | 36 | 7 | 10 | 4 | 6 | 6 | 0 |
| Students Withdrawn Other | 5 | 4 | 0 | 0 | 0 | 1 | 1 | 0 |
| Students Withdrawn Out of State | 10 | 13 | 3 | 2 | 1 | 0 | 0 | 0 |
| Graduated | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| Expelled | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| Deceased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Dropout | 0 | 0 | 2 | 2 | 1 | 1 | 0 | 0 |
| Reached Maximum Age-DNG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Certificate of Attainment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transferred No SPED services | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 |
| Enrollment for the Month | 0 | 663 | 51 | 25 | 16 | 12 | 27 | 4 |
| Exited for the Month | 122 | 61 | 15 | 15 | 7 | 8 | 9 | 0 |
| Current Enrollment | 1766 | 2368 | 2395 | 2399 | 2407 | 2410 | 2427 | 2428 |
| Enrollment Percentage Increase | 0.00 % | 28.00 % | 2.13 % | 1.04 % | 0.66 % | 0.50 % | 1.11 % | 0.16 % |
| Enrollment Percentage Decrease | 6.91 % | 2.58 % | 0.63 % | 0.63 % | 0.29 % | 0.33 % | 0.37 % | 0.00 % |

| New Student Enrolled 2022-2023 | | | | | |
|--------------------------------|------------|--------------|-----------|--------------|-----------|
| Grade | Students | Grade | Students | Grade | Students |
| K | 160 | 5 | 15 | 8 | 5 |
| 1 | 23 | 6 | 5 | 9 | 10 |
| 2 | 8 | 7 | 8 | 10 | 9 |
| 3 | 12 | Total | 28 | 11 | 10 |
| 4 | 16 | | | 12 | 3 |
| Total | 219 | | | Total | 37 |

| | |
|--------------|------------|
| Total | 284 |
| (-)K | 160 |
| | 124 |

Hudson Public Schools Finance - Revenue and Expense Overview

Chapter 70 State Aid for K-12 Districts

Chapter 70 State Aid is determined through the Foundation Budget formula which has many variables including enrollment, demographics (EL and low-income increments), inflation, and town's ability to pay. There is a rule that a district's aid can never go down and will always increase by at least \$30 per pupil. Any increase in Chapter 70 State Aid can be counted on in future years to only increase. The Student Opportunity Act set out a goal to increase the rates for each category over six years which can potentially yield Hudson an increase each year through FY27. State Aid is paid to the Town and helps offset the District's appropriation.

| | Foundation Enrollment | Foundation Budget | Required Contribution | c70 formula | c70 aid | c70 increase | Per Pupil |
|------|-----------------------|-------------------|-----------------------|-------------|------------|--------------|-----------|
| FY20 | 2658 | 29,439,397 | 17,734,729 | 11,704,668 | 12,020,446 | 79,740 | 30 |
| FY21 | 2658 | 30,603,552 | 18,666,759 | 11,936,793 | 12,020,446 | 0 | 0 |
| FY22 | 2512 | 30,183,665 | 18,931,449 | 11,252,216 | 12,095,806 | 75,360 | 30 |
| FY23 | 2432 | 31,921,912 | 20,140,158 | 11,781,754 | 12,241,726 | 145,920 | 60 |
| FY24 | 2417 | 34,207,458 | 21,209,511 | 12,997,947 | 12,997,947 | 756,221 | 30 |

Circuit Breaker

Circuit Breaker is paid directly to the School District and reimburses districts for special education costs that exceed a per pupil threshold, approximately \$45,000. Circuit Breaker reimburses special education costs per student including tuition and transportation costs. The reimbursement is paid out in the following fiscal year. Hudson Public Schools uses Circuit Breaker revenue as a budget offset in the year after it is received.

| Year Expenses Incurred | Year Revenue Received | Year Budgeted and Spent | Revenue Amount |
|------------------------|-----------------------|-------------------------|----------------|
| FY19 | FY20 | FY21 | 996,184 |
| FY20 | FY21 | FY22 | 896,245 |
| FY21 | FY22 | FY23 | 1,016,408 |
| FY22 | FY23 | FY24 | 1,182,672 |

School Choice

School Choice is paid directly to the School District and is funded \$5,000 per pupil plus reimbursement for any Special Education costs. The District manages School Choice enrollment per grade with the intent to not need to add a teacher to educate these students.

| FY | Receiving | | Sending | |
|------|-----------|-----------|-----------|---------|
| | FTEPupils | Tuition | FTEPupils | Tuition |
| 2020 | 108.08 | 659,456 | 20.52 | 160,747 |
| 2021 | 124.7 | 805,237 | 18.27 | 134,797 |
| 2022 | 145.2 | 1,091,923 | 22.6 | 184,914 |
| 2023 | 146 | 1,023,398 | 18 | 160,086 |

preliminary as of Jan 2023

District Budget Information

The District has several funding sources including town appropriation, direct funding from the State, grants(Federal,State, private), and other special revenue accounts. The town appropriation typically ranges from 2.5-2.8% over the previous year. Historically the District has relied on the one-time revenue in the School Choice account to balance the budget. During FY20-FY22, the District has realized savings related to the pandemic, in combination with significant pandemic grant funding, that have reduced the reliance on School Choice funds.

| Revenue | FY22 Budget | FY23 Budget | Increase | | FY22 Actual | FY23 Actual |
|--------------------------|-------------|-------------|----------|--|-------------|-------------|
| Town Appropriation | 40,450,000 | 41,562,375 | 2.75% | | 40,450,000 | 41,755,284 |
| Circuit Breaker | 896,245 | 1,016,408 | 13.41% | | 896,245 | 1,016,408 |
| School Choice | 700,000 | 900,000 | 28.57% | | 793,752 | 1,000,000 |
| School Choice Carry-Over | 1,609,473 | 1,719,732 | 6.85% | | 0 | 1,072,788 |
| Total Revenue | 43,655,718 | 45,198,515 | 3.53% | | 42,139,997 | 44,844,480 |

| Revenue | FY23 Budget | FY24 Budget | Increase | | FY22 Actual | FY23 Actual |
|--------------------------|-------------|-------------|----------|--|-------------|-------------|
| Town Appropriation | 41,562,375 | 43,305,340 | 4.19% | | 40,450,000 | 41,755,284 |
| Circuit Breaker | 1,016,408 | 1,182,672 | 16.36% | | 896,245 | 1,016,408 |
| School Choice | 900,000 | 1,000,000 | 11.11% | | 793,752 | 1,000,000 |
| School Choice Carry-Over | 1,719,732 | 1,426,994 | -17.02% | | 0 | 1,072,788 |
| Total Revenue | 45,198,515 | 46,915,006 | 3.80% | | 42,139,997 | 44,844,480 |

*FY24 Appopriation subject to approval by the Select Board, FY23 Actual as of 2.9.23

Other District Budget Information

The Budget including Town Appropriation, Circuit Breaker, and School Choice is allocated into three categories: Personnel, General Expenses, and Transportation. Within Personnel, the District budgets a \$750,000 vacancy factor assuming savings from unfilled positions, unpaid absences, and other variances. Employees typically receive a 2% raise as well as any salary schedule step and lane increases. The salary increases are a significant portion of the total school budget increase each year. The District adds positions based on meeting compliance, maintaining class size, and to meet programmatic needs. General Expenses budget includes full use of last year's Circuit Breaker reimbursement as a funding source. The biggest increases in this category are usually Special Education tuitions, instructional books/materials, technology, and utilities. Transportation budget includes costs of big yellow buses, in-district specialized transportatoin, out-of-district specialized transportation, athletic transportation, and field trips. The biggest increases in this category are if we need to add a bus or van route. Another factor coming in FY25 is when we bid for a new 5 year contract.

| | FY21 | FY22 | FY23 | FY24 |
|------------------|------------|------------|------------|------------|
| Personnel | 33,361,014 | 34,401,713 | 35,697,750 | 36,822,456 |
| General Expenses | 6,519,446 | 6,924,005 | 7,257,561 | 7,777,733 |
| Transportation | 2,268,465 | 2,330,000 | 2,243,204 | 2,314,818 |
| Total Expenses | 42,148,926 | 43,655,718 | 45,198,515 | 46,915,007 |

Grants/ESSER

The main categories of grants are entitlement grants that we get each year based on student demographics, competitive grants that we can apply for, and pandemic-related grants. We have seen an increase in grant funding which can help offset new and existing programming. The ESSER pandemic grants will expire at the end of FY24. In FY25, when those grant funds expire, we expect to have approximately \$508,000 of salaries and \$300,000 of expenses that may need to be incorporated in our general budget. See ESSER Budget page for more details.