

FY23 Budget Presentation & Discussion

Budget Subcommittee Meeting
March 1, 2022 6:00 pm
Educational Support Center (PDC)
& via Zoom



QUABBIN REGIONAL SCHOOL DISTRICT

Changes from Preliminary Budget (PP1)

Changes in Proposed #2 by Appropriation Category

Proposal #1 - Preliminary Budget

\$37,678,421.65

<i>Appropriation Category</i>	<i>Position/Item</i>	<i>Proposed #2 Change</i>	<i>Running Total</i>
1100-1435 District Administration & Legal	Insurances-Actual Renewal	-\$4,317.10	-\$4,317.10
2110-3200 Instructional Support	Positions/Staffing changes	\$87,023.75	\$82,706.65
2110-3200 Instructional Support	Reclass salaries to School Choice Revolving	-\$407,377.83	-\$324,671.18
3510-3520 Athletics & Student Activities	Student Activities-QRHS (025)	\$400.00	-\$324,271.18
4110-4300 Facilities	Delete QRMHS Dam Project-not necessary	-\$153,500.00	-\$477,771.18
4110-4300 Facilities	Fuel Oil-actual bid	\$34,971.30	-\$442,799.88
5100-5250 Benefits	WRR-actual assessment	\$115,878.00	-\$326,921.88
5260 Fixed Charges	Business Insurances-adjusted	-\$24,163.59	-\$351,085.47
2110-3200 SE Instructional Support	MS Autism Program-cancel NECC contract	-\$60,259.00	-\$411,344.47
TOTAL CHANGES / PROPOSED #2 BUDGET TOTAL		-\$411,344.47	\$37,267,077.18

FY23 Budget (Proposed #2)

Appropriation Category	FY22 Amended Budget	FY23 Preliminary (PP1)	FY23 Budget (PP2)	\$ Difference (PP2 to PP1)	% Difference (PP2 to PP1)	\$ Difference FY23 to FY22	% Difference FY23 to FY22
Undesignated & Reg Education							
1100-1435 District Administration & Legal	\$941,787	\$972,938	\$968,621	-\$4,317	-0.4%	\$26,833	2.8%
1450/2250 Administrative Technology & Support	\$297,318	\$258,516	\$258,516	\$0	0.0%	-\$38,802	-13.1%
2110-3200 Instructional Support	\$13,789,837	\$14,649,774	\$14,417,336	-\$232,438	-1.6%	\$627,498	4.6%
3300 Transportation Services	\$1,470,380	\$1,584,680	\$1,584,680	\$0	0.0%	\$114,300	7.8%
3400 School Nutrition Services	\$500	\$500	\$500	\$0	0.0%	\$0	0.0%
3510-3520 Athletics & Student Activities	\$613,201	\$643,355	\$643,755	\$400	0.1%	\$30,554	5.0%
3600 School Security	\$186,070	\$243,584	\$243,584	\$0	0.0%	\$57,514	30.9%
4110-4300 Facilities	\$3,163,671	\$3,648,647	\$3,527,502	-\$121,145	-3.3%	\$363,830	11.5%
4400/4450 Technology Infrastructure Mtce & Support	\$572,160	\$582,190	\$582,190	\$0	0.0%	\$10,031	1.8%
5100-5250 Benefits	\$5,442,000	\$6,506,486	\$6,622,364	\$115,878	1.8%	\$1,180,364	21.7%
5260 Fixed Charges	\$154,348	\$160,200	\$136,037	-\$24,163	-15.1%	-\$18,311	-11.9%
9000 Tuition	\$785,371	\$575,293	\$575,293	\$0	0.0%	-\$210,078	-26.7%
Total Undesignated & Reg Ed	\$27,416,643	\$29,826,163	\$29,560,378	-\$265,785	-0.9%	\$2,143,734	
Special Education							
1430/1435 Legal Services	\$25,000	\$25,000	\$25,000	\$0	0.0%	\$0	0.0%
1450 Administrative Technology & Support	\$2,015	\$2,015	\$2,015	\$0	0.0%	\$0	0.0%
2110-3200 Instructional Support	\$5,138,496	\$5,236,751	\$5,091,191	-\$145,559	-2.8%	-\$47,304	-0.9%
3300 Transportation Services	\$1,208,324	\$1,211,645	\$1,211,645	\$0	0.0%	\$3,321	0.3%
9000 Tuition	\$1,677,697	\$1,257,147	\$1,257,147	\$0	0.0%	-\$420,550	-25.1%
Total Special Education	\$8,051,532	\$7,732,557	\$7,586,998	-\$145,559	-1.9%	-\$464,533	
Total Non-Debt Operating Budget	\$35,468,175	\$37,558,720	\$37,147,376	-\$411,345	-1.1%	\$1,679,201	
8000 Debt	\$121,800	\$119,700	\$119,700	\$0	0.0%	-\$2,100	-1.7%
Total Budget Appropriation	\$35,589,974	\$37,678,422	\$37,267,077	-\$411,345	-1.1%	\$1,677,103	4.7%

Revenue Sources to Support Proposed #2 Budget

*These calculations use the state aid allocations
in the Governor's Budget*

State Aid



QUABBIN REGIONAL SCHOOL DISTRICT

Projected Revenue Sources - FY23

STATE AID REVENUE	% Change 21-22	FY22 Anticipated	Proposed 2 FY23 Governor's
Chapter 70 Aid	0.35%	16,703,518.00	16,762,498.00
Chapter 71 Transportation Aid	-9.94%	1,118,044.00	1,006,925.00
Charter Reimbursement	103.58%	10,318.00	21,005.00
McKinney-Vento Reimbursement		0.00	0.00
Total State Aid Revenue	-0.23%	17,831,880.00	17,790,428.00

A .23% or \$41,452 reduction of Aid from the current year
Regional Transportation Reimbursement at 80%

District Revenues & Reserves



DISTRICT REVENUE	% Change 21-22	FY22 Anticipated	Proposed 2 FY23 Governor's
Excess & Deficiency (E&D) for OPEB	0.00%	10,000.00	10,000.00
Excess & Deficiency (E&D) to Reduce Assessments	-100.00%	417,000.00	0.00
Medicaid Reimbursement	0.00%	106,000.00	106,000.00
Fees - Pre-K Program		0.00	0.00
NJROTC Reimbursement	28.30%	74,000.00	94,942.00
Investment Income		0.00	0.00
Total District Revenue	-65.25%	607,000.00	210,942.00

Current certified E&D balance = \$501,679

For past 5 fiscal years, \$427,000 has been used as a funding source

Balance would be \$74,679

It is in the best financial interest to build E&D

For FY23, we propose using School Choice Revolving funds, rather than E&D

HISTORY of USE OF E&D as a FUNDING SOURCE for the GENERAL FUND BUDGET

Use of E&D as a General Fund Revenue Source	
FY09	\$429,395
FY10	\$822,057
FY11	\$429,395
FY12	\$502,542
FY13	\$875,542
FY14	\$512,000
FY15	\$450,000
FY16*	\$349,740
FY17	\$50,000
FY18	\$427,000
FY19	\$427,000
FY20	\$427,000
FY21	\$427,000
FY22	\$427,000
14 Year Total	\$6,555,671

* FY16 Debt Reserve

Member Town Assessments

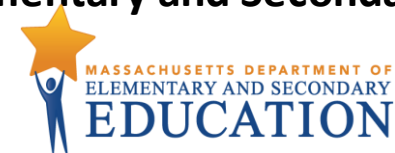


TOTAL MEMBER TOWN OPERATING ASSESSMENT	% Change 21-22	FY22 Anticipated	FY23 Governor's
Barre	13.74%	5,773,357.97	6,566,493.27
Hardwick	13.84%	2,594,615.08	2,953,664.77
Hubbardston	12.97%	5,049,650.04	5,704,581.23
New Braintree	10.96%	1,253,992.64	1,391,433.62
Oakham	7.30%	2,357,678.27	2,529,834.29
Total Member Town Operating Assessment	12.43%	17,029,294.00	19,146,007.18

Why is Oakham's assessment so different than other member towns?

REQUIRED LOCAL CONTRIBUTION

Massachusetts Department of Elementary and Secondary Education
Office of School Finance
FY23 Chapter 70
Regional District Enrollment and Contributions by Member City or Town



753 Quabbin

		Required Minimum Contribution to Regional District			
LEA	Member	FY22	FY23	\$ Change	% Change
21	Barre	\$3,434,842	\$3,621,535	\$186,693	5.44%
124	Hardwick	\$1,522,867	\$1,679,441	\$156,574	10.28%
140	Hubbardston	\$3,558,562	\$3,718,178	\$159,616	4.49%
202	New Braintree	\$888,425	\$933,329	\$44,904	5.05%
222	Oakham	\$1,583,006	\$1,644,422	\$61,416	3.88%
Total		\$10,987,702	\$11,596,905	\$609,203	5.54%

Resident Enrollment Comparison

Resident enrollment on October 1, 2021 (school year 2021/2022)
is used to apportion the FY23 budget

School Year	2020/2021	2021/2022	Difference	% Δ
Barre	709	765	56	7.90%
Hardwick	325	331	6	1.85%
Hubbardston	463	516	53	11.45%
New Braintree	112	119	7	6.25%
Oakham	236	230	-6	-2.54%
Total	1,845	1,961	116	6.29%

FY23 Apportionment

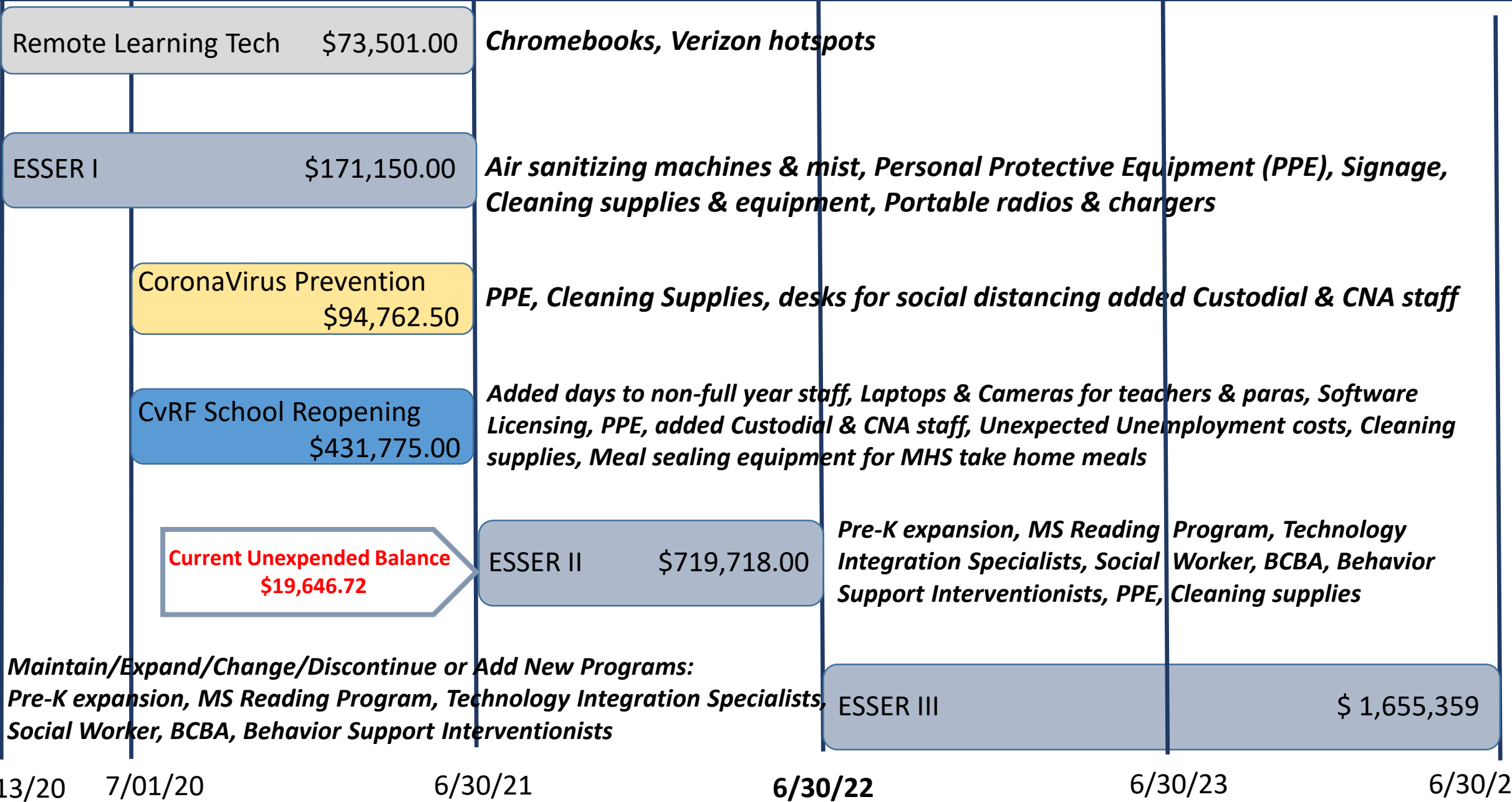
Community	FY22	FY23	Difference
Barre	38.43%	39.01%	0.58%
Hardwick	17.62%	16.88%	-0.74%
Hubbardston	25.09%	26.31%	1.22%
New Braintree	6.07%	6.07%	0.00%
Oakham	12.79%	11.73%	-1.06%
Total	100.00%	100.00%	0.00%

Long-term Debt Assessment

LONG-TERM DEBT REVENUE <i>Long-term Debt Assessment</i>	% Change 21-22	FY22 Anticipated	FY23 Governor's
Barre	1.05%	46,579.46	47,068.89
Hardwick	-0.42%	21,103.96	21,015.09
Hubbardston	-2.00%	29,093.32	28,511.71
New Braintree	-12.30%	9,949.01	8,725.56
Oakham	-4.61%	15,074.25	14,378.75
Total Long-Term Debt Assessment	-1.72%	121,800.00	119,700.00
TOTAL PROJECTED REVENUE SOURCES	4.71%	35,589,974.00	37,267,077.18

Other Funds Supporting Operations

Pandemic Grant Funding Use as of 3/1/2022



*Maintain/Expand/Change/Discontinue or Add New Programs:
Pre-K expansion, MS Reading Program, Technology Integration Specialists,
Social Worker, BCBA, Behavior Support Interventionists*

ESSER III \$ 1,655,359

3/13/20 7/01/20 6/30/21 6/30/22 6/30/23 6/30/24

QRSD chose to use Rural School Aid allocations to fund one-time purchases and capital improvements that otherwise would be an added assessment to member towns.

This is approximately how much that added assessment would have been.

If Projects funded by Rural School Aid were charged to the towns	FY20/21		FY22		Total additional assessment
	\$455,022.37		\$261,905.33		
	apportionment	assessment	apportionment	assessment	
Barre	38.24%	\$174,012.27	37.56%	\$98,375.77	\$272,388.04
Hardwick	17.33%	\$78,840.51	18.10%	\$47,413.90	\$126,254.41
Hubbardston	23.89%	\$108,687.27	24.38%	\$63,863.61	\$172,550.89
New Braintree	8.17%	\$37,167.67	7.14%	\$18,707.52	\$55,875.19
Oakham	12.38%	\$56,314.65	12.81%	\$33,544.53	\$89,859.17
Total	100.00%	\$455,022.37	100.00%	\$261,905.33	\$716,927.70

Recommendation

- Bring the Proposed #2 Budget forward to Public Hearing (March 10)
- House Budget (April)
 - Make revenue adjustments, if applicable
 - Review with Budget SubCommittee
 - Make adjustments to Budget as determined by Budget SubCommittee
 - School Committee vote
 - April Assessment Letters
- Senate Budget (May/June)
 - Make revenue adjustments, if applicable
 - Budget SubCommittee/School Committee vote
 - Town Meetings
- Conference Committee

Comments, questions or
concerns can be
emailed to
budget@qrsd.org

Thank you for attending