

AYER SHIRLEY REGIONAL SCHOOL DISTRICT

FY 2024 PROPOSED BUDGET PRESENTATION TO THE AYER BOS & FINCOM



Tuesday, February 7, 2023

Rev1. Wednesday, January 18, 2023

Dr. Adam Renda, Superintendent
William Plunkett, Director of Finance



Our District Vision

To create a dynamic, engaged learning community that provides equitable access and opportunity for all members, and empowers students to achieve at high levels by fostering intellectual rigor, creative expression, social-emotional well-being, and the agency to pursue meaningful paths and thrive as responsible citizens.

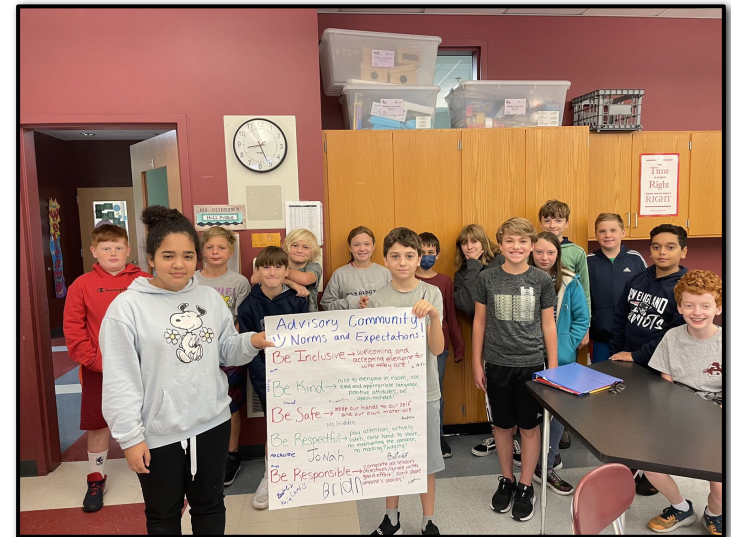
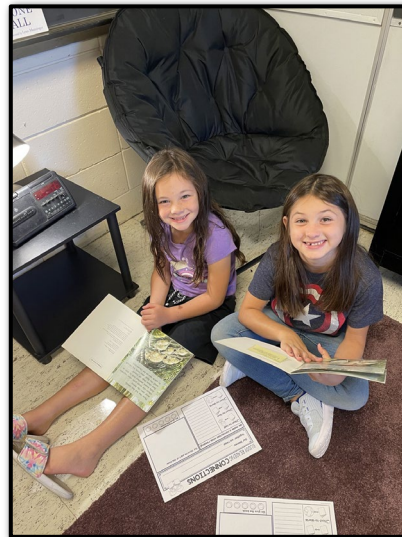


Mrs. Joyce Reischutz, Chairperson	Mr. James Quinty
Mrs. Michele Granger, Vice-Chairperson	Mr. Christopher Rupprecht
Ms. Erica Spann, Secretary	Mr. Kevin Bresnahan

Superintendent of Schools: Dr. Adam Renda

Agenda

- FY24 Budget Presentation
- Assessments
- Questions



FY24 Budget Timeline

November - December 2022	FY24 Budget Needs Assessment with all Departments
January 3 & 18, 2023	FY24 Budget Discussion with Regional School Committee
January 18, 2023	FY24 Preliminary Budget Presentation to Regional School Committee
TBD	Governor Required to File General Appropriations by Wednesday, January 18, 2023 *New Administration has until first week of March
February 6, 2023	Budget Presentation to Shirley Select Board and Finance Committee
February 7, 2023	Budget Presentation to Ayer Select Board and Finance Committee
February 15, 2023	FY24 Final Budget Presentation and Public Hearing at 6:30pm
March 7, 2023	Regional School Committee Certifies FY24 Budget
April 24, 2023	Ayer Annual Town Meeting
May 9, 2023	Shirley Annual Town Meeting



District Student Enrollment

FY18-FY23 (October 1 Report)

	FY18	FY19	FY20	FY21	FY22	FY23	Change FY22-FY23	Projected FY23
District Enrollment	1706	1712	1682	1603	1622	1636	+14	1684
Total ASRSD Student Population (includes OOD)	1738 (32)	1745 (33)	1716 (34)	1638 (35)	1655 (33)	1669 (33)	+14	1719 (32*)
Ayer Shirley Regional High School	409	389	374	357	368	394	+26	434
Ayer Shirley Regional Middle School	370	416	407	410	390	367	-23	377
Lura A White	400	377	343	331	324	343	-19	344
Page Hilltop	527	530	558	505	540	532	-8	529

*Projected calculations for 2023-2024:

3 aging out (-3)

2 moving to out of district placement 18-22 program (+2)

1 no longer fiscally responsible for (-1)

4 on track for graduation (not confirmed until June 2023) (-4)

1 moving from in district to out of district placement (+1)

Total movement: -5



District Student Enrollment

FY18-FY23 (October 1 Report)

Choice Out

Choice Out	FY18	FY19	FY20	FY21	FY22	FY23	Change FY22-FY23	Change FY18-FY23
District	126	126	112	99	110	121	+11	-5
Ayer	66	63	54	49	61	69	+8	+3
Shirley	56	63	58	50	49	52	+3	-4

Choice In

Choice In	FY18	FY19	FY20	FY21	FY22	FY23	Change FY22-FY23	Change FY18-FY23
District	126	128	130	118	105	97	-8	-29



District Student Enrollment

FY18-FY23 (October 1 Report)

Charter

	FY18	FY19	FY20	FY21	FY22	FY23	Change FY22-FY23	Change FY18-FY23
Ayer	42	37	37	36	34	33	-1	-9
Shirley	29	29	30	26	25	31	+6	+2
District	71	66	67	62	59	64	+5	-7

Nashoba Tech

	FY18	FY19	FY20	FY21	FY22	FY23	Change FY23-FY22	Change FY18-FY23
Ayer	47	49	54	57	61	70	+9	+23
Shirley	53	50	51	54	49	41	-8	-12
District	100	99	105	111	110	111	+1	+11



Enrollment English Learners

*As of October 1, 2023

English Language Enrollment						
	FY18	FY19	FY20	FY21	FY22	FY23
State	10.2%	10.5%	10.8%	10.5%	11.0%	12.1%
District	56 3.3%	64 3.7%	57 3.4%	58 3.6%	57 3.6%	71 4.3%
High School	8 2.0%	8 2.1%	7 1.9%	8 2.2%	9 2.4%	8 2.0%
Middle School	7 1.9%	14 3.4%	8 2.0%	9 2.2%	6 1.5%	9 2.5%
Lura A White	3 0.8%	8 2.1%	7 2.0%	8 2.4%	3 .93%	18 5.2%
Page Hilltop	38 7.2%	34 6.4%	35 6.3%	33 6.5%	39 7.2%	36 6.8%




Enrollment Special Education

Student Enrollment	FY18	FY19	FY20	FY21	FY22	FY23 (Oct1st)
Total District Enrollment	1738	1745	1716	1638	1655	1669
ASRSD Special Education Students	292	301	325	317	306	290
Out of District Special Education Students	32	33	34	35	33	33*
Total Special Education Student Population	324	334	357	352	339	323
ASRSD Average	16.8%	17.2%	20.8%	21.5%	20.5%	19.4%
State Average	17.7%	18.1%	18.4%	18.7%	18.9%	19.4%
Percent of Special Education Students Out of District	9.9%	9.9%	9.5%	9.9%	9.7%	10.2%
Special Education Students In Out of District Placements from Total Enrollment	1.8%	1.9%	2.0%	2.1%	2.0%	2.0%

* Total out of district students is 37 as of January 17, 2023. (3 are reported as school choice, 1 we are only fiscally responsible for). ASRSD claims 33 out placed students.



Special Education Out of District Costs

	FY18	FY19	FY20	FY21	FY22	FY23 Projected	FY 24 Projected
Cost Range Placements Per Year	\$41,675 - \$251,780	\$33,300- \$283,694	\$33,900- \$288,806	\$34,917- \$297,470	\$36,663- \$312,344	\$38,496- \$327,961	\$41,191- \$350,918
Total Cost 	\$3,072,698 10% of total budget	\$2,844,769 9% of total budget	\$2,791,862 8.7% of total budget	\$2,850,692 8.8% of total budget	\$2,935,533 8.9% of total budget	\$3,001,412 8.9% of total budget	\$3,201,530 9.0% of total budget

FY24 Budget Drivers & Projections


Gen. Fund Revenue	FY23	FY24	Change		
Chapter 70	8,400,431	8,450,171	49,740	0.6%	FY23 Final + \$30 per student)
Charter Reim.	100,000	90,000	(10,000)	-10.0%	FY22 Total Reimb. = \$100k
Transportation Reim.	450,000	500,000	50,000	11.1%	based on FY23 estimate @ 80%
Medicaid	120,000	175,000	55,000	45.8%	FY22 actual \$215k
Transfers from E&D	240,000	0	(240,000)	-100.0%	TBD
Total General Fund Revenue	9,310,431	9,215,171	(95,260)		
Budget Drivers	FY23	FY24	GF Impact		Detail
Health Ins. Employees	3,717,731	3,940,795	223,064	6.0%	6 % increase
Contract Salary Increases - All Staff	525,000	725,000	200,000	38.1%	Teachers 3% COLA & Step + 4 AFSCME Units up
Charter Tuition Out	920,000	970,000	50,000	5.4%	FY23 Preliminary
Out of District Priv. Day SpEd Tuitions	992,180	992,180	0	0.0%	OSD 14% increase (funded from Circuit Breaker)
Choice Out	660,000	710,000	50,000	7.6%	FY23 Preliminary
Regular Transportation	882,856	927,000	44,144	5.0%	FY23 Contract 16 % increase
SPED Transportation	935,000	960,000	25,000	2.7%	FY22 \$945,616 actual
Middlesex Retirement Assessment	514,000	545,398	31,398	6.1%	FY23 \$545,398 actual
Salary Lane changes	100,000	0	(100,000)	-100.0%	Rolled into Contract Salary increases
Health Offset	46,000	36,000	(10,000)	-21.7%	18 former APS teachers @\$2k each
OPEB Valuation	7,210	0	(7,210)	-100.0%	Required every 2 years
McKinney Vento Transportation	30,000	25,000	(5,000)	-16.7%	Rolled into Regular transportation
Total of Selected General Fund Expenditures	9,329,977	9,806,373	471,396	5.1%	
Total Impact to General Fund Budget			566,656		
Rev. Fund Revenue	FY23	FY24	Change		
School Choice	831,508	781,508	(50,000)		FY23 Preliminary
Circuit Breaker	679,880	975,109	295,229		FY23 reimbursement \$975,109
Revolving Fund Revenue Sub-total:	1,511,388	1,756,617	245,229		

Revenue FY22 – FY24

Source	FY23 Budget	FY24 Proposed Budget	+ / -
Chapter 70	\$8,400,431	\$8,450,171	\$49,740
Regional School Transportation	\$450,000	\$500,000	\$50,000
Charter Tuition Reimbursement	\$100,000	\$90,000	(\$10,000)
School Choice Receiving Tuition	\$831,508	\$781,508	(\$50,000)
Medicaid	\$120,000	\$175,000	\$55,000
Total Estimated Receipts:	\$9,901,939	\$9,996,679	\$94,740
Estimated Charges:			
School Choice Sending Tuition	\$660,000	\$710,000	\$50,000
Charter School Sending Tuition	\$920,000	\$970,000	\$50,000
Total Estimated Charges:	\$1,580,000	\$1,680,000	(\$100,000)
Receipts Net of Charges:	\$8,321,939	\$8,316,679	(\$5,260)



History of Regional Budget

	FY20	FY21	FY22	FY23	FY24
General Fund	29,710,875	30,594,309	30,063,164	31,095,382	31,892,566
Grants/ Revolving	3,100,935	2,993,423	2,973,676	3,008,956	3,307,708
All Funds	32,811,810	33,587,732	33,036,841	34,104,339	35,200,274
Increase Over Prior Year	3.8%	2.4%	-1.64%	3.2%	3.3%
Excluded Debt	(1,378,379)	(1,379,679)	(1,379,579)	(1,382,729)	(1,694,382)
All Funds (Less Debt)	31,433,431	32,208,053	31,657,262	32,721,610	33,505,892
Increase Over Prior Year	4.0%	2.5%	-1.7%	3.4%	2.4%

Assessment History FY18-FY24

	FY19	FY20	FY21	FY22	FY23	FY24 Proposed
Assessment (Operating)	18,025,219	18,702,142	19,302,222	19,732,894	20,402,222	20,983,013
Increase	570,091	676,923	600,081	430,672	669,328	580,791
%	3.3%	3.75%	3.2%	2.2%	3.4%	2.8%



Foundation Enrollment

Found. Enrollment Detail	FY20	FY21	FY22	FY23	FY24	
Ayer Total						
Ayer Vocational*						
Ayer - ASRSD	980	962	929	959	961	
Shirley Total						
Shirley Vocational*						
Shirley - ASRSD	757	728	713	699	746	
						5 Yr. Avg.
Ayer + Shirley - ASRSD	1737	1690	1642	1658	1707	1687
Summary	FY20	FY21	FY22	FY23	FY24	
Ayer - ASRSD	980	962	929	959	961	958
Shirley - ASRSD	757	728	713	699	746	729
Ayer - %	56.4%	56.9%	56.6%	57.8%	56.3%	56.81%
Shirley - %	43.6%	43.1%	43.4%	42.2%	43.7%	43.19%
	Oct. 1	Oct. 1	Oct. 1	Oct. 1	Oct. 1	FY20
	2018	2019	2020	2021	2022	thru
						FY24



Capital Debt Service

Capital - Facil. Debt		Total	Ayer	Shirley	Allocation Per Agreement
Principal & Interest - HS Reno.		1,393,094	882,808	510,286	Based on 50% Found. Enroll & 50% Resid. Enroll.
Shirley Stab. Fund - HS Reno.		-13,640		-13,640	Appropriation From Shirley Stabilization Fund
Total Principal & Interest HS Reno.		1,379,454	882,808	496,646	
Principal & Interest - HS Field Project		464,928	253,618	211,310	Based on 50% Found. Enroll & 50% Resid. Enroll.
Ayer CPA pymt. Year 1 of 2		-150,000	-150,000		Appropriation From Ayer CPA Fund
Total Principal & Interest HS Field Project		314,928	103,618	211,310	
FY24 Total		1,694,382	986,426	707,956	
FY23		1,382,729	889,150	493,579	
FY22		1,379,579	910,941	468,638	
FY21		1,379,679	933,512	446,166	

		Total	Ayer	Shirley		
HS Debt	July, 2023	Prin./Int.	1,393,094	759,932	633,162	HS debt - 54.5% Ayer 45.5% Shirley
	Ayer	MS Debt	0	122,876	(122,876)	Ayer's 55.9% Share of MS Debt of \$219,814
	Shirley	Stab. Fund	(13,640)		(13,640)	Shirley's application of Stab. Fund against debt (to be BOS approved)
	MS & HS Debt Subtotal		1,379,454	882,808	496,646	

FOUNDATION AND RESIDENT ENROLLMENT BLEND

		FY24 Found./Resid. Enroll. Blend	Ayer	Shirley
HIGH SCHOOL	Foundation Enrollment		56.8%	43.2%
	Resident Enrollment		52.3%	47.7%
	50% Blend		54.5%	45.5%
MIDDLE SCHOOL	Foundation Enrollment		56.8%	43.2%
	Resident Enrollment		54.9%	45.1%
	50% Blend		55.9%	44.1%

Preliminary ASRSD FY24 Assessments to Ayer & Shirley

	Operating Assessment	Total	Ayer	Shirley	Formula Source and Shares
1	Required Local Contribution	14,721,861	9,068,084	5,653,777	FY23 Final - DESE + 4.5% Found. Budget increase
2	Net School Spending Above RLC	4,349,152	2,470,318	1,878,834	ASRSD - 56.8/43.2 % allocation
3	Transportation	1,912,000	1,086,016	825,984	ASRSD - 56.8/43.2 % allocation
4	Capital: Interest (Not Excluded)				N/A
5	Capital - All Other				ASRSD #5 Allocation Method
	Total	20,983,013	12,624,418	8,358,595	
		FY23	20,402,222	12,244,196	8,158,026
		increase	580,791	380,222	200,569
			2.8%	3.1%	2.5%
	Excluded Debt				
4	Capital: Debt Service	1,694,382	986,426	707,956	Calculation on Capital Debt detail page 18
	Total	1,694,382	986,426	707,956	Includes Shirley Stab. & Ayer CPA pymts.
	Operating Assessment & Debt	22,677,395	13,610,844	9,066,551	
		FY23	21,784,951	13,133,346	8,651,605
		increase	892,444	477,498	414,946
			4.1%	3.6%	4.8%
	Assessment Element	Basis & Calculation			
1	Required Local Contribution	FY23 from DESE - Based on town income & property value			
2	Net School Spending Above RLC	Foundation Enrollment Share - five year average			
3	Transportation	Foundation Enrollment Share - five year average			
4	Capital: Principal & Interest	50% Found. Enroll. Share and 50% Resid. Enroll. Share MS & HS (Roll. Avg.)			
5	Capital - All Other	Five Yr. Avg. of 50% Found Enroll. Share and 50% Comb. Effort Yield (DESE)			

Questions?

