



Nashua School District FY 2024 Budget Process

FY 2024 Budget Overview

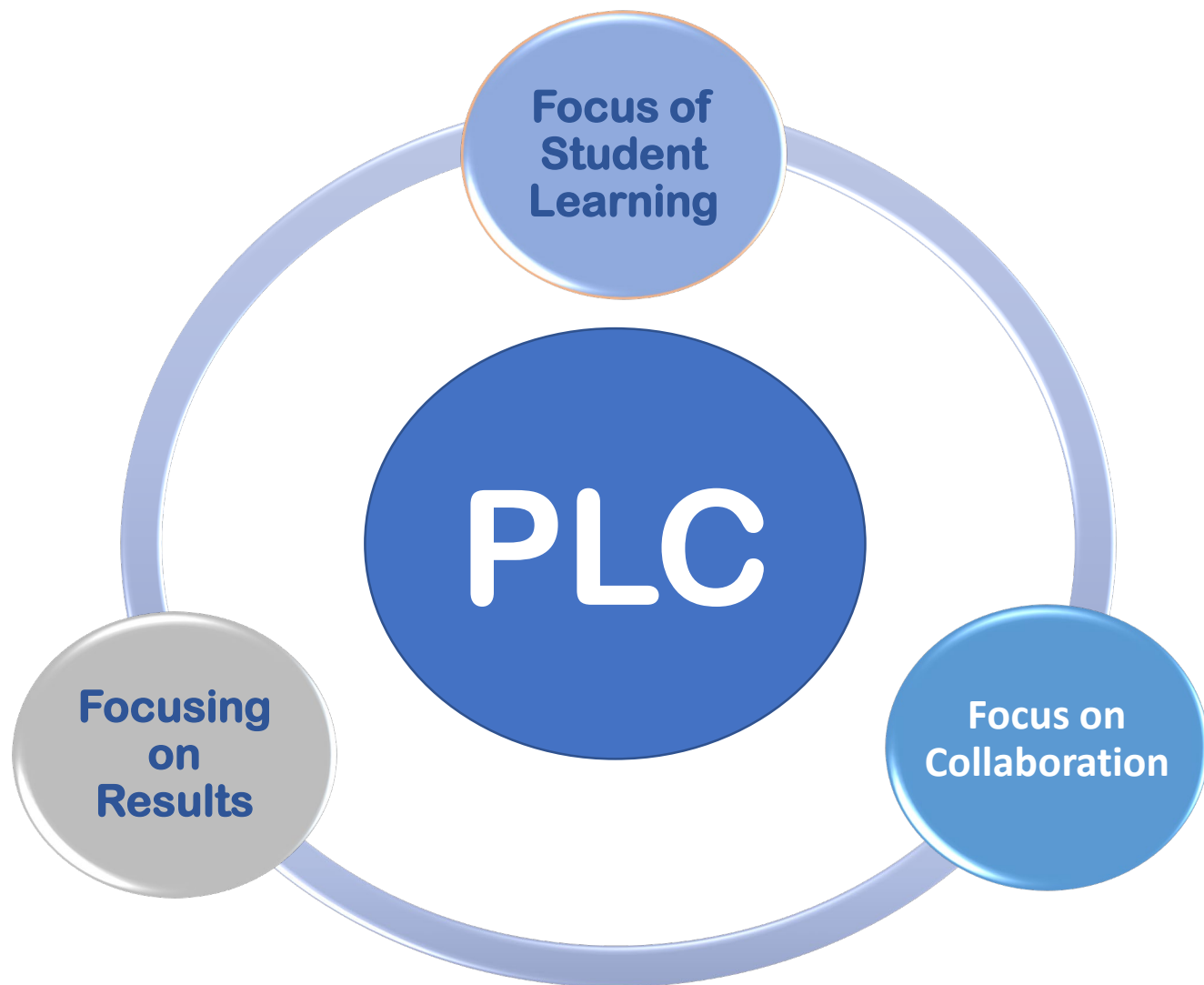
As Proposed by the District Leadership Team

March 22, 2023



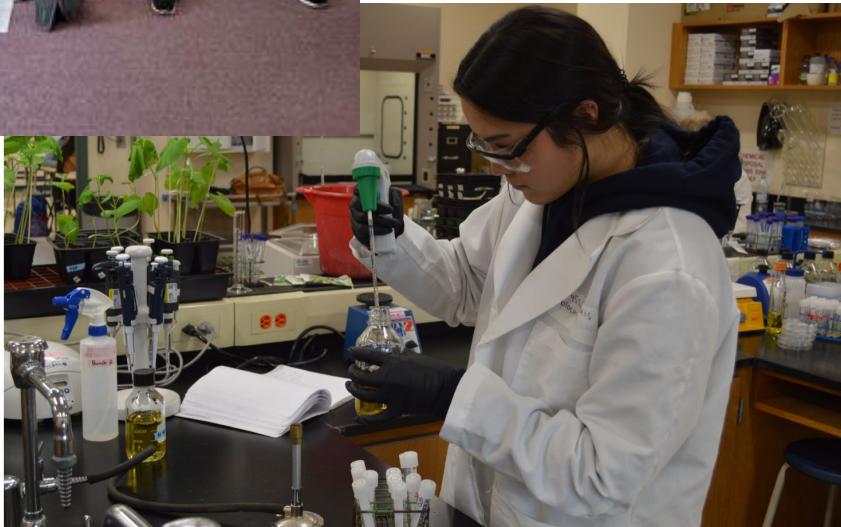
Nashua School District's Vision

- Every student will have access to grade-appropriate assignments, strong instruction, deep engagement, and teachers with high expectations, every day, in every class.
- Every student and family is an authentic partner and should have real opportunities to shape the experiences students have in school, receive accurate and accessible information about students' progress, and have a legitimate role in decision-making.





Focus On Learning



1. What is it we want kids to know and do?
2. How will we know if they've learned it?
3. How will we respond when they don't?
4. What will we do if they already know it?



Focus on Collaboration

- Collaboration represents a systemic process in which teachers work together interdependently in order to impact classroom practice in ways that will lead to better results for their students, for their team, and for their school. (DuFour)





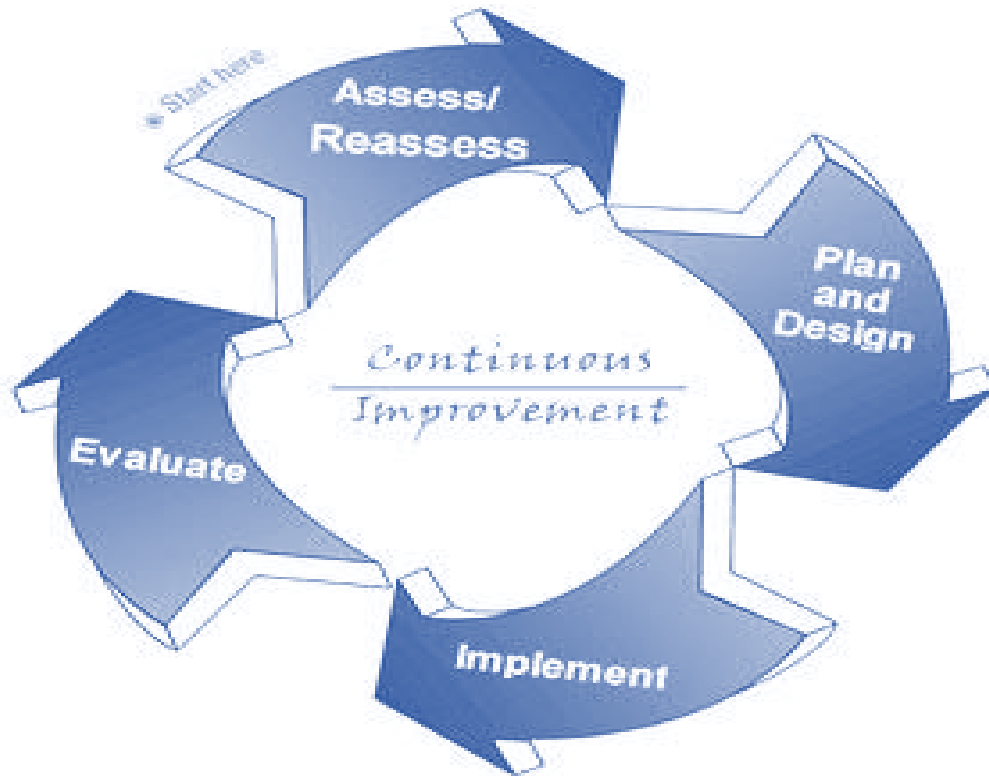
Focus On Results

- Creating system-wide standards for content and performance
- Relentless focus on continuous improvement!





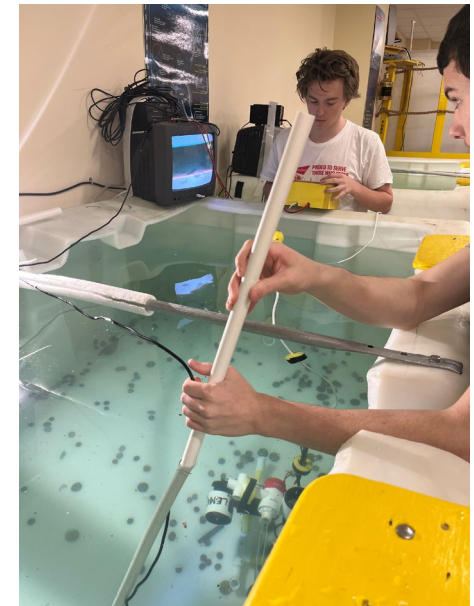
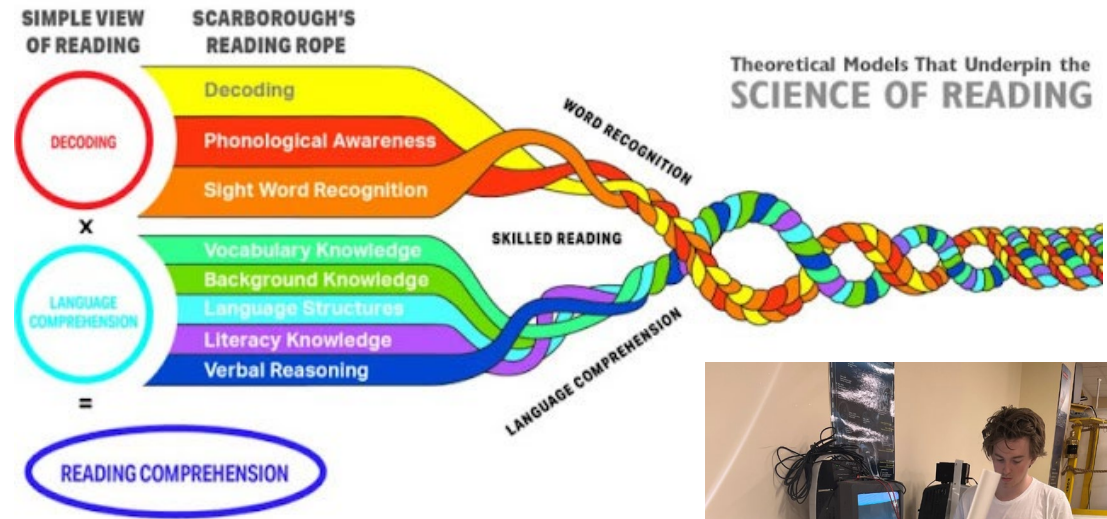
Continuous Improvement





Budget Priorities

- Tier 1 Systems: Curriculum; Instruction; Assessment
- Science of Reading
- Portrait of a Learner
- Real-World Learning Experiences
- ELL Services
- Special Education Services





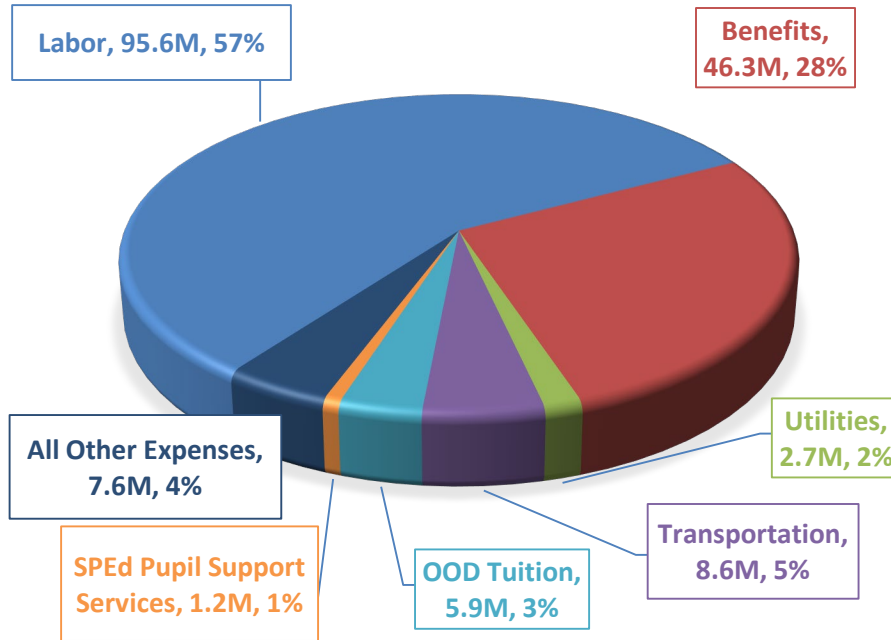
Nashua at a Glance

Our District by the Numbers

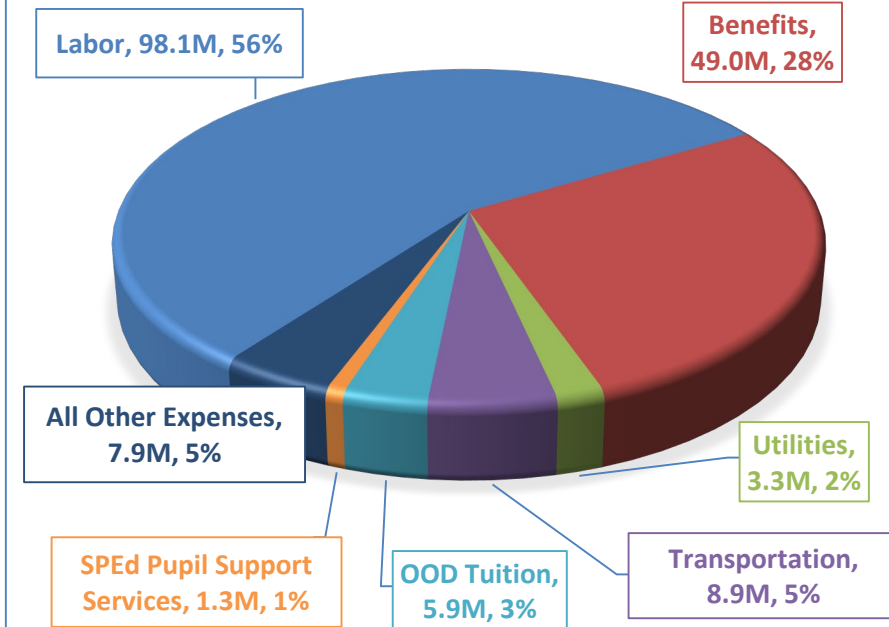
- 18 Schools: 12 Elementary, 3 Middle, 2 High, 1 Alternative School/Preschool
- Number of students: 10/01/2021 (10,138) & 10/01/2022 (9,915)
- Cost per student: \$16,361 (FY22 - NH DOE report)
- 41% free and reduced students
- 17% ELL students (1674)
- 19% Special education students (1924)



FY23 ADOPTED BUDGET



FY24 PROPOSED BUDGET



| Category | FY23 Adopted Budget | FY24 Proposed Budget | \$ Change | % Change |
|-------------------------------|--------------------------|-------------------------|-----------------------|--------------|
| Labor | \$95,579,263.00 | \$98,073,652.00 | \$2,494,389.00 | 2.61% |
| Benefits | \$46,252,443.00 | \$49,027,589.58 | \$2,775,146.58 | 6.00% |
| Utilities | \$2,687,000.00 | \$3,349,809.00 | \$662,809.00 | 24.67% |
| Transportation | \$8,568,800.00 | \$8,891,663.00 | \$322,863.00 | 3.77% |
| OOD Tuition | \$5,894,417.00 | \$5,894,417.00 | \$0.00 | 0.00% |
| SPed Pupil Support Services | \$1,185,100.00 | \$1,285,000.00 | \$99,900.00 | 8.43% |
| All Other Expenses | \$7,613,224.00 | \$7,935,608.00 | \$322,384.00 | 4.23% |
| Total | \$167,780,247.00 | \$174,457,738.58 | \$6,677,491.58 | 3.98% |
| Total Without Benefits | \$121,764,804.00* | \$125,430,149.00 | \$3,665,345 | 3.01% |

*Includes \$237,000 of Benefits Covered by District in FY23



School Funding Sources

| <u>FY23 Budget</u> | <u>Amount</u> <u>(000)</u> |
|---|-------------------------------|
| Operating Budget BOE Level | \$121,764 |
| Benefits, FICA, Pension | \$46,252 |
| Grants | \$13,000 |
| ESSER/CARES Funds Remaining | \$25,500 |
| Bonded Debt – Annual Principal & Interest | \$9,399 |
| Special Revenue Funds | \$6,492 |
| Revenue to Offset costs | \$45,133 |



Defining FY23 Base

| | |
|--|----------------------|
| FY23 Budget approved by BOE | \$121,764,804 |
| Benefits, FICA, Pension | \$46,015,443 |
| City Transfer of Union Contract Reserves | (\$548,758) |
| School Budget Per City | \$167,231,489 |



Overall Budget Increase

| | |
|----------------------------|----------------------|
| FY 2023 Base Budget | \$121,764,804 |
| FY 2024 Proposed Budget | \$125,430,149 |
| Increase | \$3,665,345 |
| Percent Increase | 3.01% |



Salary Budget Increase

| | |
|----------------------------------|---------------------|
| FY 2023 Total Base Budget | \$95,579,263 |
| FY 2024 Proposed Base Budget | \$98,073,652 |
| \$ Increase | \$2,494,389 |
| | |



Salary Increases

| <u>Accounts</u> | <u>FY23</u> | <u>FY24</u> | <u>Increase/ (Decrease)</u> |
|--|---------------------|---------------------|---------------------------------|
| Wages Full Time and Part Time-includes allowances for salary increases | \$91,740,475 | \$94,124,110 | \$2,383,635 |
| Longevity | \$585,003 | \$559,600 | (\$25,403) |
| Severance | \$1,000,000 | \$1,000,000 | 0 |
| All Other Labor Accounts* | <u>\$2,253,785</u> | <u>\$2,389,942</u> | <u>\$136,157</u> |
| Total Labor Accounts | <u>\$95,579,263</u> | <u>\$98,073,652</u> | <u>\$2,494,389</u> |

* Other labor includes wages per diem, additional hours, stipends overtime and attrition



Non-Labor Budget Increase

| | |
|------------------------------------|---------------------|
| FY 2023 All Non-Labor Costs | \$26,185,541 |
| FY 2024 All Non-Labor Costs | \$27,356,497 |
| \$ Increase | \$1,170,956 |
| | |



Significant Line-Item Additions

| <u>Line-item</u> | <u>FY 2023</u> | <u>FY 2024</u> | <u>Change</u> |
|------------------------------|----------------|----------------|---------------|
| 53128 Legal Services | \$56,000 | \$76,000 | \$20,000 |
| 53614 Pupil support Services | \$1,185,100 | \$1,285,000 | \$99,900 |
| 53628 Contract Services | \$1,168,489 | \$1,256,870 | \$88,381 |
| 54100 Electricity | \$1,550,000 | \$2,100,000 | \$550,000 |
| 54114 Heating Gas | \$950,000 | \$1,045,809 | \$95,809 |
| 54243 HVAC Maintenance | \$196,816 | \$218,482 | \$21,666 |
| 54487 Equip Repairs & Maint. | \$104,625 | \$129,475 | \$24,850 |
| 54600 Vehicle Repairs | \$82,500 | \$100,000 | \$17,500 |



Significant Line-Item Additions

| <u>Line-item</u> | <u>FY 2023</u> | <u>FY 2024</u> | <u>Change</u> |
|-------------------------------|----------------|----------------|---------------|
| 55109 Telephone Voice | \$150,000 | \$175,000 | \$25,000 |
| 55690 Transportation Services | \$4,082,089 | \$4,241,916 | \$159,827 |
| 55691 SPED Transportation | \$4,486,711 | \$4,649,747 | \$163,036 |
| 61135 Educational Supplies | \$1,059,252 | \$1,169,736 | \$110,484 |
| 61428 Janitorial Supplies | \$322,400 | \$359,000 | \$36,600 |
| 61830 Subscriptions | \$174,378 | \$197,815 | \$23,437 |
| 71602 Security Equipment | \$30,000 | \$50,000 | \$20,000 |
| Total Significant Increases | \$15,598,359 | \$17,054,850 | \$1,456,491 |



Significant line Item Reductions

| <u>Line-Item</u> | <u>FY 2023</u> | <u>FY 2024</u> | <u>Change</u> |
|------------------------------|----------------|----------------|---------------|
| 61875 Books | \$142,790 | \$68,390 | (\$74,400) |
| 68200 Indirect Costs | (\$210,000) | (\$240,000) | (\$30,000) |
| 71221 Computer Equipment | \$399,480 | \$304,697 | (\$94,783) |
| 81200 Buildings | \$250,000 | 0 | (\$250,000) |
| Total Significant Reductions | \$582,270 | \$133,087 | (\$449,183) |



New Costs – Non-Labor

| <u>Item</u> | | <u>FTE</u> | <u>Amount</u> |
|-----------------|--|------------|---------------|
| ADA/504 costs | | | \$10,000 |
| | | | \$ |
| Total Non-Labor | | | \$10,000 |



Additional Resources- Labor

| <u>Personnel – School Based</u> | | <u>FTE</u> | <u>Amount</u> |
|---------------------------------|--|------------|---------------|
| Custodian PMS | | 1 | \$42,162 |
| | | | |
| | | | |
| | | | |
| | | | |
| Total School Based Personnel | | 1 | \$42,162 |



Transfer from Grant Funding

| <u>Personnel – School Based</u> | | <u>FTE</u> | <u>Amount</u> |
|--|--|------------|---------------|
| Assistant Principal Dr. Crisp from Title IV | | .5 | \$41,125 |
| Assistant Principal Amherst Street from Title IV | | .5 | \$40,500 |
| | | | |
| | | | |
| | | | |
| Total School Based Personnel | | 1 | \$81,625 |



Operating Budget Increases

| <u>Fiscal Year</u> | <u>Initial Request Supt.</u> | <u>Amount Approved BOA</u> |
|--------------------|------------------------------|--------------------------------|
| FY23 | 4.66% | 4.56% |
| | | |
| FY22 | 1.71% | 1.61% |
| | | |
| FY21 | 2.81% | 2.25% |
| | | |
| FY20 | 2.92% | 2.43% |
| | | |
| FY19 | 3.41% | 2.50% |
| | | |
| FY18 | 2.01% | 1.90% |