

# **Nashua School District FY 2022 Budget Process**

**FY 2022 Budget Overview**

**As Proposed by the District Leadership Team**

**February 17, 2021**

# FY 2022 Budget Development

- The District Leadership Team provided feedback in the Budget development.
- Chief Operating Officer and Superintendent (Interim) finalized the Budget recommendations.
- The District Leadership Team presents the FY22 Budget to the Board of Education.

# Budget Priorities

- Maintain current staffing, programs, & resources.
- Expand Special Education staffing to meet the diverse needs of our students.
- Continue to address Out-of-District Tuition.
- Support safety and security.
- Establish a district budget to build upon with state and federal funds.



# Challenges and Opportunities

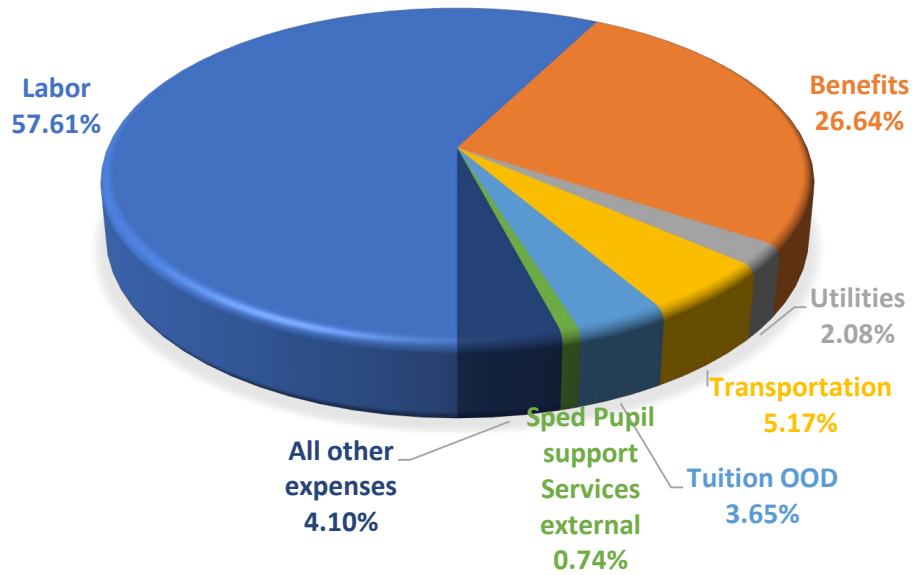
- Responding to the needs of our students
- Summer programming
- 2021-2022 School Year
- Technology
- Staffing
- Social Emotional Learning
- State funding
- Federal funding

# Nashua at a Glance

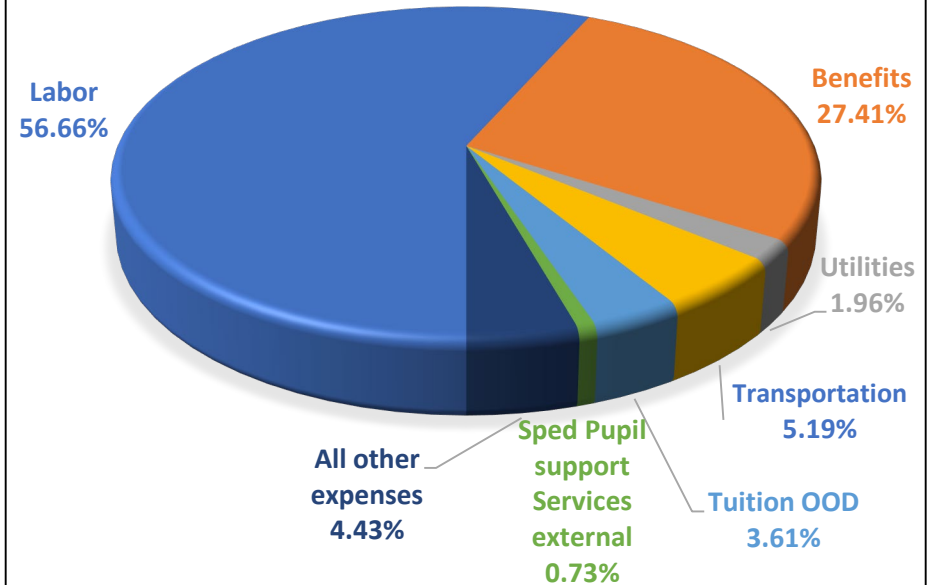
## Our District by the Numbers

- 18 Schools: 12 Elementary, 3 Middle, 2 High, 1 Alternative School
- Number of students: 10/01/2019 (11,025) & 10/01/2020 (10,165)
- Total number of staff: 1,772 plus 71 grant funded
- Total number of teachers 1012 (952 operating budget plus 60 grant funded)
- Cost per student: \$13,831 (FY20 - NH DOE report)
- 41% Free and reduced students (October 2019)
- 14% ELL students
- 19% Special education students

### FY21 EXPENSES



### FY22 EXPENSES



Labor	\$89,780,804.00
Benefits	\$41,519,903.00
Utilities	\$3,245,600.00
Transportation	\$8,057,616.00
Tuition	\$5,694,417.00
SPED Pupil Support Services (External)	\$1,160,100.00
All other expenses	\$6,394,787.00

Labor	\$90,974,636.00
Benefits	\$44,011,097.18
Utilities	\$3,154,775.00
Transportation	\$8,338,402.00
Tuition	\$5,794,417.00
SPED Pupil Support Services (External)	\$1,180,100.00
All other expenses	\$7,119,475.82

# School Funding Sources

<u>FY21</u>	<u>Amount (000)</u>
Operating Budget BOE Level	\$114,604
Benefits, FICA, Pension	\$41,520
Grants	\$14,357
Bonded Debt - Annual Principle & Interest	\$9,537
Special Revenue Funds	\$6,167
Revenue to Offset Costs	\$44,016
One-time Supplemental Public School Response Fund	\$2,156

# Defining FY21 Base

FY21 Budget approved by BOE	\$114,604,143
Benefits, FICA, Pension	\$41,519,903
City Transfer of Union Contract Reserves	(\$270,819)
School Budget Per City	\$155,853,227



# Overall Budget Increase

FY 2021 Base Budget	\$114,604,143
FY 2022 Proposed Budget	\$116,561,806
Increase	\$1,957,663
Percent Increase	1.71%

# Salary Budget Increase

FY 2021 Total Base Budget	\$89,780,804
FY 2022 Proposed Base Budget	\$91,172,911
\$ Increase	\$1,392,107
% Increase FY21 to FY22	1.55%

# Salary Increases

<u>Accounts</u>	<u>FY21</u>	<u>FY22</u>	<u>Increase</u>
Wages Full Time and Part Time-includes allowances for salary increases	\$86,266,304	\$87,481,302	\$1,214,998
Longevity	\$385,000	\$570,000	\$185,000
Severance & Separation Pay	\$800,000	\$800,000	\$0
All Other Labor Accounts*	<u>\$2,329,500</u>	<u>\$2,321,609</u>	<u>\$(7,891)</u>
<b>Total Labor Accounts</b>	<b><u>\$89,780,804</u></b>	<b><u>\$91,172,911</u></b>	<b><u>\$1,392,107</u></b>

\* Other labor includes Wages Per diem, additional hours, stipends overtime and attrition

# Non-Labor Budget Increase

FY 2021 All Non-Labor Costs	\$24,823,336
FY 2022 All Non-Labor Costs	\$25,388,895
\$ Increase	\$565,559
% Increase FY21 to FY22	2.28%

# Significant Line-Item Additions

<u>Line-item</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>Change</u>
Transportation	\$8,057,616	\$8,338,402	\$280,786
Pupil Support Services	\$1,160,100	\$1,180,100	\$20,000
Tuition (out-of-district)	\$5,694,417	\$5,794,417	\$100,000
Subscriptions	\$17,570	\$125,135	\$107,565
Computer Equipment	\$404,897	\$546,489	\$141,592
Computer Software	\$623,406	\$683,133	\$59,727
Expense Transfers	(\$355,322)	(\$283,470)	\$71,582
<b>Grand Total</b>	<b>\$15,602,684</b>	<b>\$16,384,206</b>	<b>\$781,522</b>

# Significant Line-item Reductions

<u>Line-Item</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>Change</u>
Contract Services	\$931,011	\$834,924	(\$96,087)
HVAC Maintenance	\$215,633	\$191,579	(\$24,054)
Testing Materials	\$126,450	\$56,100	(\$70,350)
Books	\$359,285	\$145,940	(\$213,345)
<b>Total Significant Reductions</b>	<b>\$1,632,379</b>	<b>\$1,228,543</b>	<b>(\$403,836)</b>

# Account Changes- Brentwood

<u>Line-Item</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>Change</u>
Installment Payment	\$0	\$250,000	\$250,000
Rentals decrease	\$233,940	\$73,300	(\$160,640)
Heating Fuel Decrease	\$939,000	\$848,175	(\$90,825)
<b>Total Net Effect</b>	<b>\$1,172,940</b>	<b>\$1,171,475</b>	<b>(\$1,465)</b>

# New Costs – Non-Labor

<u>Item</u>		<u>FTE</u>	<u>Amount</u>
Security supplies/Equipment			\$15,000
Tuition Out-of-district			\$100,000
<b>Total Non-Labor</b>			<b>\$115,000</b>



# Additional Resources

<u>Personnel – School Based</u>		<u>FTE</u>	<u>Amount</u>
Board Certified Behavior Analyst (BCBA)		1	\$70,000
Custodians for Brentwood – 55 Franklin St		2	\$83,720
Head Teacher Stipends SPED PMS & FMS			\$3,600
Increase Music Program Stipends			\$16,000
<b>Total School Based Personnel</b>		<b>3</b>	<b>\$173,320</b>

# Summary

<u>Item</u>	<u>FTE</u>	<u>Amount</u>
Increasing costs at Current Levels of Service – Transportation Contract		\$280,786
Non-Labor costs		\$115,000
Additional Resources Personnel – School Based	3	\$173,320
<b>Total</b>	<b>3</b>	<b>\$569,106</b>

# Operating Budget Increases

<u>Fiscal Year</u>	<u>Initial Request Supt.</u>	<u>Amount Approved BOA</u>
FY22	1.71%	TBD
FY21	2.81%	2.25%
FY20	2.92%	2.43%
FY19	3.41%	2.50%
FY18	2.01%	1.90%
FY17	2.77%	2.25%