

Nashua School District FY 2023 Budget Process

FY 2023 Budget Overview

As Proposed by the District Leadership Team

March 9, 2022

FY 2023 Budget Development

- The District Leadership Team provided feedback in the Budget development.
- Chief Operating Officer, Assistant Business Manager and Superintendent finalized the Budget recommendations.
- The District Leadership Team presents the FY23 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

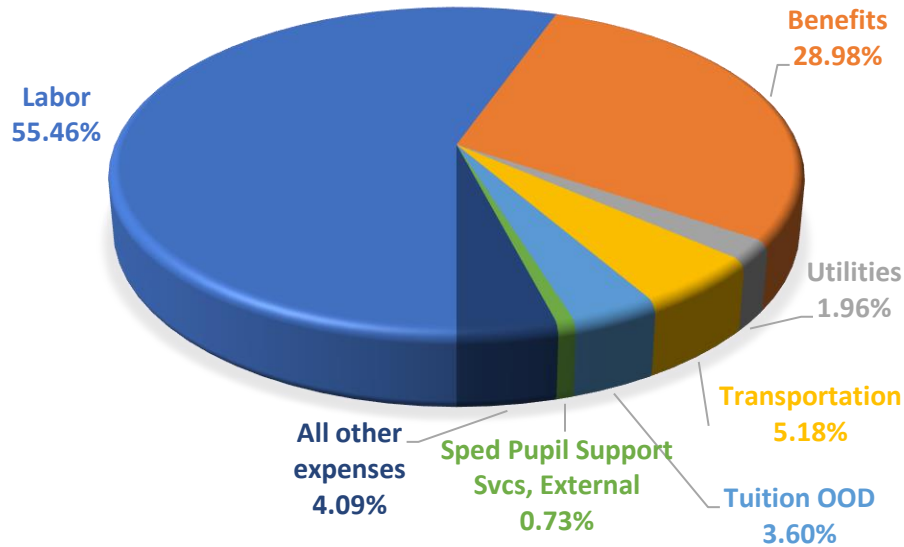
- Responding to the needs of our students
- Technology
- Staffing
- State funding
- Federal funding

Nashua at a Glance

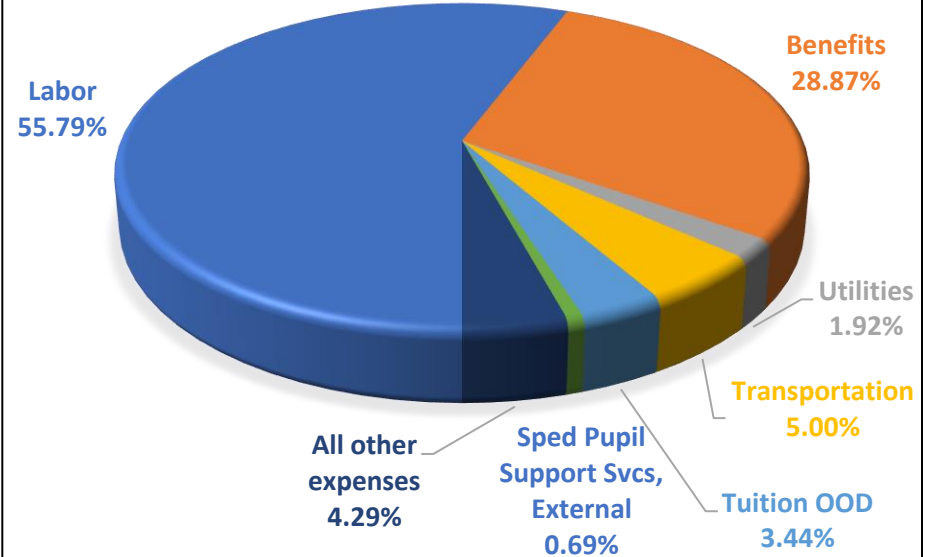
Our District by the Numbers

- 18 Schools: 12 Elementary, 3 Middle, 2 High, 1 Alternative School
- Number of students: 10/01/2020 (10,165) & 10/01/2021 (10,138)
- Total number of staff: 1,776 plus 99 grant funded
- Total number of teachers 1027 (955 operating budget plus 72 grant funded)
- Cost per student: \$15,288 (FY21 - NH DOE report)
- 41% Free and reduced students (October 2019) Free Lunch for all
- 15% ELL students (1558)
- 20% Special education students (2093)

FY22 ADOPTED BUDGET



FY23 PROPOSED BUDGET



Labor	\$89,299,776.00
Benefits	\$46,661,175.00
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	\$ 6,588,189.00

Labor	\$95,579,251.00
Benefits	\$49,460,845.00
Utilities	\$ 3,291,693.00
Transportation	\$ 8,568,800.00
Tuition	\$ 5,894,417.00
SPED Pupil Support Services (External)	\$ 1,185,100.00
All other expenses	\$ 7,345,543.00

School Funding Sources

<u>FY22 Budget</u>	<u>Amount (000)</u>
Operating Budget BOE Level	\$116,443
Benefits, FICA, Pension	\$46,431
Grants	\$16,000
ESSER/CARES Funds (FY21-FY25)	\$45,411
Bonded Debt – Annual Principal & Interest	\$7,337
Special Revenue Funds	\$5,710
Revenue to Offset costs	\$44,509

Defining FY22 Base

FY22 Budget approved by BOE	\$116,442,506
Benefits, FICA, Pension	\$46,431,175
City Transfer of Union Contract Reserves	(\$1,856,847)
School Budget Per City	\$161,016,834

Overall Budget Increase

FY 2022 Base Budget	\$116,442,506
FY 2023 Proposed Budget	\$121,864,804
Increase	\$5,422,298
Percent Increase	4.66%

Salary Budget Increase

FY 2022 Total Base Budget	\$91,037,323
FY 2023 Proposed Base Budget	\$95,579,251
\$ Increase	\$4,541,928
% Increase FY22 to FY23	4.99%

Salary Increases

<u>Accounts</u>	<u>FY22</u>	<u>FY23</u>	<u>Increase/ (Decrease)</u>
Wages Full Time and Part Time-includes allowances for salary increases	\$87,345,714	\$91,740,466	\$4,394,752
Longevity	\$570,000	\$585,000	\$15,000
Severance	\$800,000	\$1,000,000	\$200,000
All Other Labor Accounts*	<u>\$2,321,609</u>	<u>\$2,253,785</u>	<u>\$(67,824)</u>
Total Labor Accounts	<u>\$91,037,323</u>	<u>\$95,579,251</u>	<u>\$4,541,928</u>

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

Non-Labor Budget Increase

FY 2022 All Non-Labor Costs	\$25,405,183
FY 2023 All Non-Labor Costs	\$26,285,553
\$ Increase	\$880,370
% Increase FY22 to FY23	3.47%

Significant Line-Item Additions

<u>Line-item</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>Change</u>
Contract Services (53)	\$834,924	\$1,168,489	\$333,565
Heating Gas	\$848,175	\$950,000	\$101,825
Telephone	\$125,000	\$150,000	\$25,000
Transportation	\$8,338,402	\$8,568,800	\$230,398
Tuition (out-of-district)	\$5,794,417	\$5,894,417	\$100,000
Other contracted Services (55)	\$89,464	\$104,270	\$14,806
Plant operations supplies	\$468,850	\$511,100	\$42,250

Significant Line-item Increases -2

<u>Line-Item</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>Change</u>
Subscriptions	\$125,135	\$174,378	\$49,243
Security Equipment	\$15,000	\$30,000	\$15,000
Computer software	\$683,133	\$772,863	\$89,730
Total Significant Increases	\$17,322,500	\$18,324,317	\$1,001,817

Significant line Item Reductions

<u>Line-Item</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>Change</u>
Instruction Services	\$368,000	\$338,000	(\$30,000)
Building and Grounds Maint.	\$282,817	\$270,106	(\$12,711)
Computer Equipment	\$546,849	\$399,480	(\$147,369)
Total Net Effect	\$1,197,666	\$1,007,586	(\$190,080)

Account changes – Energy Project

<u>Line-Item</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>Change</u>
Electricity Reduction	\$2,000,000	\$1,550,000	(\$450,000)
Debt Payment	\$105,874	\$560,567	\$454,693
Total Net Effect	\$2,105,874	\$2,110,567	\$4,693

Additional Resources- Labor

<u>Personnel – School Based</u>		<u>FTE</u>	<u>Amount</u>
Teacher – Brentwood School		1	\$57,000
Reading Specialist - FMS		1	\$57,000
Franklin Street School 2 nd Secretary		1	\$36,142
Additional Custodian Middle Schools		1	\$39,146
Total School Based Personnel		4	\$189,288

Additional Resources

<u>Non- Personnel School Based</u>		<u>FTE</u>	<u>Amount</u>
Audiologist Contract			\$22,800
Fiber upgrade			\$180,000
New budget software License			\$26,000
Total			\$228,800

Transfer from Grant Funding

<u>Personnel – School Based</u>		<u>FTE</u>	<u>Amount</u>
Assistant Principal Birch Hill from Title IV		.5	\$41,125
Assistant Principal Sunset Heights from Title IV		.5	\$39,250
Total School Based Personnel		1	\$80,375

Operating Budget Increases

<u>Fiscal Year</u>	<u>Initial Request Supt.</u>	<u>Amount Approved BOA</u>
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%
FY17	2.77%	2.25%