

# **Mansfield Public Schools Proposed FY24 Budget**

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**January 10, 2023**

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# FY24 Budget – Assumptions

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<b>Summary</b>	<p>The FY24 budget is the financial representation of the cost of education which the administration requires in order to execute their school improvement plans and position the district to maintain our strong academic performance during these challenging times. The school administration understands the financial constraints of the community and collaborates closely with the town leadership during the ongoing budget development process. The district leadership team is committed to managing all of our available resources effectively and maintaining the high level of educational success the community expects for our students.</p>
<b>Financial Summary</b>	<p>The proposed budget for FY24 is \$59,090,994. This represents an increase of 5.80% over the FY23 budget.</p>
<b>Salary and Wages</b>	<p>The Salary and Wage budget request of \$47,191,365 is an increase of 4.17% over FY23. This request is a level service budget based upon meeting our projected contractual obligations and staffing to meet student needs including positions funded by grants shifted into the operating budget.</p>
<b>Special Education</b>	<p>The FY24 budget of \$3,814,421 an increase of \$837,693 or 28.14% over FY23. This reflects our best estimate of students in out-of-district special education placements and the anticipated 14% in tuition increases as approved by the State Operational Services Division (OSD).</p>
<b>Other Expenses</b>	<p>Facilities budget is an increase of \$495,409 or 23.24% due to the rising costs of utilities including natural gas and electricity. The Central Office budget is up due to the additional Bristol County Agricultural School assessment. All other departments budgets are reduced or reflect minimal increases. This budget supports the district-wide student &amp; classroom technology initiatives and the related leasing cost.</p>

# Consolidated Spreadsheet

## Fiscal Years 2022, 2023, 2024

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	<i>Description</i>	<b>FY22 Budget</b>	<b>FY23 Budget</b>	<b>Proposed FY24 Budget</b>	<b>\$ DIFF from FY23</b>	<b>% DIFF from FY23</b>
	<b>Goods &amp; Services</b>					
1	<b>Central Services</b>	\$ 2,180,288	\$ 2,352,201	\$ 2,439,494	\$ 87,293	3.71%
2	<b>Technology</b>	\$ 663,426	\$ 1,003,821	\$ 951,908	\$ (51,913)	(5.17)%
3	<b>Facilities</b>	\$ 1,948,841	\$ 2,131,924	\$ 2,627,333	\$ 495,409	23.24%
4	<b>Special Education</b>	\$ 3,860,846	\$ 2,976,728	\$ 3,814,421	\$ 837,693	28.14%
5	<b>Mansfield High School</b>	\$ 590,218	\$ 599,146	\$ 590,816	\$ (8,330)	(1.39)%
6	<b>Athletics</b>	\$ 418,050	\$ 427,850	\$ 437,400	\$ 9,550	2.23%
7	<b>Qualters Middle School</b>	\$ 385,967	\$ 397,563	\$ 367,527	\$ (30,036)	(7.56)%
8	<b>Jordan/Jackson</b>	\$ 367,163	\$ 323,754	\$ 323,270	\$ (484)	(0.15)%
9	<b>Robinson</b>	\$ 266,960	\$ 263,934	\$ 271,815	\$ 7,881	2.99%
10	<b>Roland Green</b>	\$ 76,005	\$ 73,881	\$ 75,645	\$ 1,764	2.39%
11	<b>Goods &amp; Services Subtotal</b>	\$ 10,757,764	\$ 10,550,802	\$ 11,899,629	\$ 1,348,827	12.78%
12	<b>Salaries &amp; Wages Subtotal</b>	\$ 44,056,353	\$ 45,300,246	\$ 47,191,365	\$ 1,891,119	4.17%
13	<b>Budget Total</b>	\$ 54,814,117	\$ 55,851,048	\$ 59,090,994	\$ 3,239,946	5.80%

# Mansfield Public Schools FY23 to FY24 Budget Reconciliation

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<b>FY23 Budget</b>	<b>55,851,048</b>
Contractual Obligations	1,739,710
Personnel	
Retiree Savings (5 FTE's)	(264,583)
Loss grants revenue	400,818
Tuition Increases	
Special Education	704,000
Regional Assessment	68,000
Increased Energy Costs	485,000
All other expenses	107,001
<b>FY24 budget</b>	<b>59,090,994</b>

# Expenses by Major Cost Center

## Central Office

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Central Office	FY23 Budget	FY24 Budget	\$DIFF	%DIFF	
School Committee Services	135,208	130,079	(5,129)	(3.79)%	
Superintendent's Office	86,423	132,190	45,767	52.96%	New regional school capital assessment
Curriculum and Professional Development	375,605	416,005	40,400	10.76%	Translation services Early literacy screener
Transportation of Students	1,703,885	1,711,240	7,355	0.43%	Additional fee offset
Business Office	51,080	49,980	(1,100)	(2.15)%	
Technology Services	1,003,821	951,908	(51,913)	(5.17)%	Minimal Chromebook replacements
<b>Central Office</b>	<b>3,356,022</b>	<b>3,391,402</b>	<b>35,380</b>	<b>1.05%</b>	

# Expenses by Major Cost Center

## Facilities

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Facilities	FY23 Budget	FY24 Budget	\$ DIFF	% DIFF	
Custodial Services	211,005	196,305	(14,700)	(6.97)%	
Utilities	882,169	1,392,194	510,025	57.81%	Increased cost of utilities
Maintenance of Grounds	214,800	189,900	(24,900)	(11.59)%	Reduction of contracted services
Maintenance of Buildings	656,971	627,519	(29,452)	(4.48)%	Reduction of contracted services
Maintenance of Equipment	166,979	221,415	54,436	32.60%	Outside HVAC services
<b>Facilities</b>	<b>2,131,924</b>	<b>2,627,333</b>	<b>495,409</b>	<b>23.24%</b>	

# Expenses by Major Cost Center

## Special Education

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Special Education	FY23 Budget	FY24 Budget	\$DIFF	%DIFF	
Special Education Administration	32,650	121,850	89,200	273%	Contracted nursing services
Teaching Supplies & Assessments	446,010	388,300	(57,710)	(12.94)%	Reduced service requirements
Special Education Transportation – In district	84,400	86,150	1,750	2.07%	Increased maintenance costs due to aging fleet
Special Education Tuitions and Transportation/Out of District Placements	4,363,668	5,068,121	704,453	16.14%	Operational Services Division approved 14% tuition increase
Sub Total: before Circuit Breaker	4,926,728	5,664,421	737,693	14.97%	
Less: Circuit Breaker Reimbursement	(1,950,000)	(1,850,000)	100,000	(5.13)%	Based on annual CB claim
<b>Special Education</b>	<b>2,976,728</b>	<b>3,814,421</b>	<b>837,693</b>	<b>28.14%</b>	



# Expenses by Major Cost Center

## Mansfield High School

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Mansfield High School	FY23 Budget	FY24 Budget	\$DIFF	%DIFF	
Principal Office	104,396	95,461	(8,935)	(8.56)%	
Textbooks	77,000	55,827	(21,173)	(27.5)%	Reduction in purchase cycle
Teaching Supplies	105,478	110,453	4,975	4.72%	
Instructional Equipment	36,044	36,438	394	1.09%	
Audio Visual and Library Supplies	17,700	17,500	(200)	(1.13)%	
Instructional Technology	64,177	66,118	1,941	3.02%	Pivot interactive- new science platform
Health and Guidance Services	51,031	68,734	17,703	34.69%	School to Career Partnership increased services
Student Clubs & Activities	69,728	80,654	10,926	15.67%	Increased student offerings
Maintenance of Equipment	26,860	18,720	(8,140)	(30.31)%	Reduced staff requests
Lease-Rental of Equipment	32,822	33,689	867	2.64%	Copier lease increases
Purchase of Equipment	13,910	7,222	(6,688)	(48.08)%	Reduced furniture needs
<b>Mansfield High School</b>	<b>599,146</b>	<b>590,816</b>	<b>(8,330)</b>	<b>(1.39)%</b>	

# Expenses by Major Cost Center

## Athletics

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Athletics	FY23 Budget	FY24 Budget	\$DIFF	%DIFF	
Athletics Contracted Services	364,100	394,200	30,100	8.27%	Increase in cost for officials
Athletics Supplies	112,550	112,950	400	0.36%	
Athletics Goods & Services	121,200	130,250	9,050	7.47%	Increase in venue costs
Sub Total	597,850	637,400	39,550	6.62%	
Less: Athletics Revolving Revenues	(170,000)	(200,000)	(30,000)	17.65%	Increased fee offset
<b>Athletics</b>	<b>427,850</b>	<b>437,400</b>	<b>9,550</b>	<b>2.23%</b>	

# Expenses by Major Cost Center

## Qualters Middle School

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Qualters Middle School	FY23 Budget	FY24 Budget	\$DIFF	%DIFF	
Principal Office	29,610	28,465	(1,145)	(3.87)%	
Textbooks	67,370	34,200	(33,170)	(49.24)%	Reduction in purchase cycle
Audio Visual and Library Supplies	8,415	9,115	700	8.32%	
Instructional Equipment	36,100	16,500	(19,600)	(54.29)%	Reduced due to new SmartBoards
Teaching Supplies	121,173	127,563	6,390	5.27%	
Instructional Technology	51,750	57,389	5,639	10.90%	
Health and Guidance Services	17,895	18,695	800	4.47%	
Student Clubs & Activities	31,750	42,100	10,350	32.60%	Increased student participation
Maintenance of Equipment	3,300	2,000	(1,300)	(39.39)%	
Lease of Equipment	30,200	26,000	(4,200)	(13.91)%	Copier lease adjustment
Purchase of Equipment	0	5,500	5,500	100%	
<b>Qualters Middle School</b>	<b>397,563</b>	<b>367,527</b>	<b>(30,036)</b>	<b>(7.56)%</b>	

# Expenses by Major Cost Center

## Jordan/Jackson

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Jordan/Jackson	FY23 Budget	FY24 Budget	\$DIFF	%DIFF	
Principal Office	16,940	19,255	2,315	13.67%	Updated postage machine
Textbooks/Instructional Materials	65,333	69,642	4,309	6.60%	
Audio Visual and Library Supplies	9,386	9,375	(11)	(0.01)%	
Teaching Supplies	116,664	109,389	(7,275)	(6.24)%	
Instructional Technology	34,987	37,789	2,802	8.00%	Increased licensing costs
Health and Guidance Services	26,719	27,004	285	1.07%	
Maintenance of Equipment	4,180	7,655	3,475	83.13%	Carpet cleaning services
Lease of Equipment	38,075	38,161	86	.23%	
Purchase of Equipment	11,470	5,000	(6,470)	(56.41)%	Decrease in furniture purchase
<b>Jordan/Jackson</b>	<b>323,754</b>	<b>323,270</b>	<b>(484)</b>	<b>(0.15)%</b>	

# Expenses by Major Cost Center

## Robinson

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Robinson	FY23 Budget	FY24 Budget	\$DIFF	%DIFF	
Principal Office	16,460	16,460	0	0%	
Textbooks/Instructional Materials	42,560	56,750	14,190	33.34%	Envision licensing extension
Audio Visual and Library Supplies	6,450	6,400	(50)	(0.78)%	
Instructional Equipment	17,800	23,400	5,600	31.46%	Special education & EL shared technology
Teaching Supplies	97,824	92,750	(5,074)	(5.19)%	Kiln purchased last year
Instructional Technology	13,100	12,000	(1,100)	(8.40)%	Reduced due to new SmartBoards
Health and Guidance Services	18,330	17,455	(875)	(4.77)%	
Maintenance of Equipment	600	600	0	0%	
Lease of Equipment	27,575	22,000	(5,575)	(20.22)%	Copier lease adjustment
Purchase of Equipment	23,235	24,000	765	3.29%	
<b>Robinson</b>	<b>263,934</b>	<b>271,815</b>	<b>7,881</b>	<b>2.99%</b>	

# Expenses by Major Cost Center

## Roland Green

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Roland Green	FY23 Budget	FY24 Budget	\$DIFF	%DIFF	
Principal Office	28,250	28,450	200	0.71%	
Library Services	300	100	(200)	(66.67)%	Prior year shelving purchase
Instructional Equipment	7,970	7,970	0	0	
Teaching Supplies	29,800	29,800	0	0	
Health Services Account	2,625	2,625	0	0	
Lease of Equipment Account	4,936	6,700	1,764	35.74%	Copier lease adjustment
<b>Roland Green</b>	<b>73,881</b>	<b>75,645</b>	<b>1,764</b>	<b>2.39%</b>	

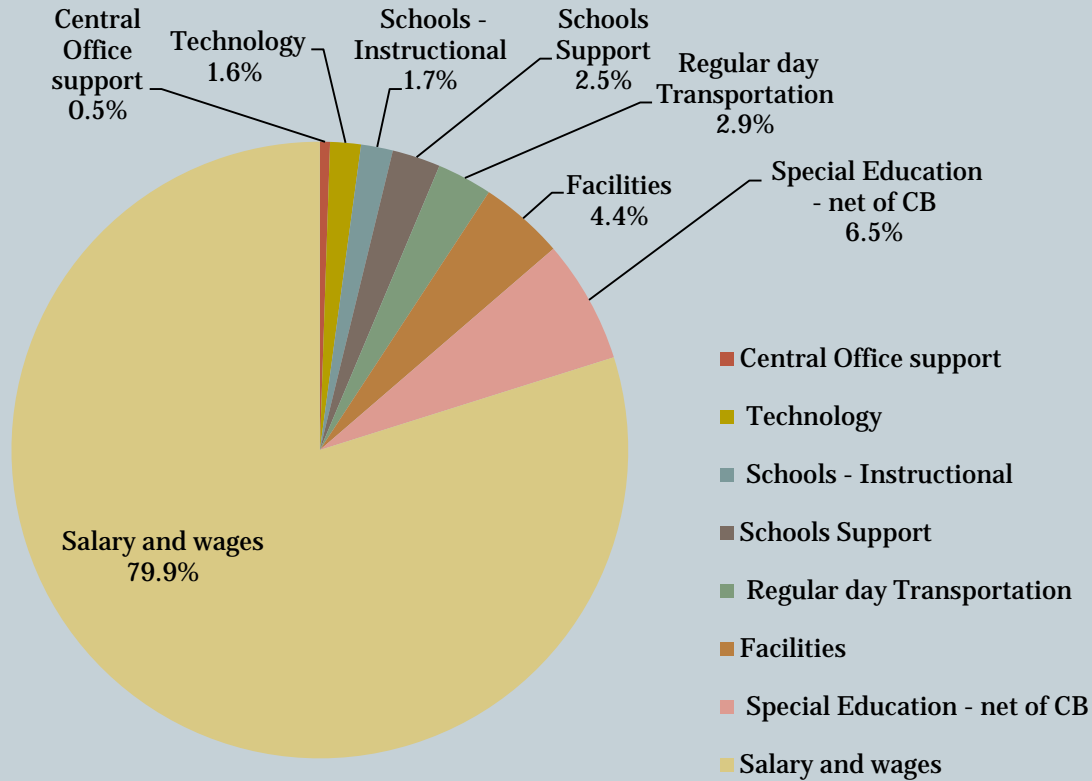
# Expenses by Major Category

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Category	FY23 Budget	FY24 Budget	Increase (Decrease)	Percent	% to Total
<b>Central Office Support</b>					
School Committee Services	135,208	130,079	(5,129)	(3.79)%	1.09%
Superintendents Office	86,423	132,190	45,767	52.96%	1.11%
Business Office	51,080	49,980	(1,100)	(2.15)%	0.42%
Technology Services	1,003,821	951,908	(51,913)	(5.17)%	8.00%
<b>Total Central Office support</b>	<b>1,276,532</b>	<b>1,264,157</b>	<b>(12,375)</b>	<b>(0.97)%</b>	<b>10.62%</b>
<b>Other District Support Services</b>					
Facilities	2,131,924	2,627,333	495,409	23.24%	22.08%
Regular day Transportation - net of PnR	1,703,885	1,711,240	7,355	0.43%	14.38%
Special Education - net of CB	2,976,728	3,814,421	837,693	28.14%	32.05%
<b>Schools - Instructional</b>					
Textbooks	252,263	216,419	(35,844)	(14.21)%	1.82%
Instructional Supplies	470,939	469,955	(948)	(0.21)%	3.95%
Instructional Equipment	97,914	84,308	(13,606)	(13.90)%	0.71%
Instructional Technology	164,014	173,296	9,282	5.66%	1.46%
Library Supplies	42,251	42,490	239	0.57%	0.36%
<b>Total School Instructional supplies</b>	<b>1,027,381</b>	<b>986,486</b>	<b>(40,913)</b>	<b>(3.98)%</b>	<b>8.29%</b>
<b>Schools Support</b>					
Health and Guidance Services	116,600	134,513	17,913	15.36%	1.13%
Student Clubs & Activities	108,478	129,954	21,476	19.80%	1.09%
Curriculum and Professional Development	375,605	416,005	40,400	10.76%	3.50%
Athletics	427,850	437,400	9,550	2.23%	3.68%
Principal Office	188,656	180,891	(7,765)	(4.12)%	1.52%
Maintenance of Equipment	34,940	28,975	(5,965)	(17.07)%	0.24%
Lease-Rental of Equipment	133,608	132,050	(1,558)	(1.17)%	1.11%
Purchase of Equipment	48,615	36,222	(12,393)	(25.49)%	0.30%
<b>Total Schools support</b>	<b>1,434,352</b>	<b>1,496,010</b>	<b>61,658</b>	<b>6.30%</b>	<b>12.57%</b>
<b>Total</b>	<b>10,550,802</b>	<b>11,899,629</b>	<b>1,348,827</b>	<b>12.78%</b>	<b>100.00%</b>

# Expenses by Major Category

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# COVID-19 Ongoing Staffing, Services and Supplies

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## FY24 ESSER III obligations:

Staffing: \$357,974  
Math Interventionists (Rob, JJ, QMS)  
Reading Interventionist (QMS)  
MHS Psychologist (MHS)  
Substitutes  
MTRS contribution

Services: \$118,843  
Social Emotional Evaluations  
Neuropsychological Evaluations  
ABA services  
ARC services  
Summer Services

Supplies: \$50,000  
HVAC & Maintenance supplies

Elementary and Secondary Schools Emergency Relief grants extended through September 2024

FY23 District depleted ESSER I, ESSER II, ARP & Bristol County ARPA funds

# Summary of Total Costs from all Sources of Funds

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Sources of Funds	Operating Budget	Grants	Revolving Funds	Total	FTEs
Salary and Wages	47,191,365			47,191,365	518.93
Special Ed IDEA Grant		1,387,060		1,387,060	41.60
Title I, II, III, IV Grant		170,542		170,542	1.35
Early Childhood Grant		41,430		41,430	1.26
ESSER III		357,974		357,974	2.61
CHAMPS / MSI			930,067	930,067	22.37
Food Service			659,213	659,213	19.53
Little Hornets			430,633	430,633	12.8
Preschool Tuition			272,717	272,717	3.23
Use of Facilities / Pay and Ride			205,276	205,276	3.0
Medicaid			58,920	58,920	0.90
Adult Education / Afterschool Enrichment			50,875	50,875	1.0
<b>Total Salary and Wages</b>	<b>47,191,365</b>	<b>1,957,006</b>	<b>2,607,701</b>	<b>51,756,072</b>	<b>628.58</b>
Percent to Total	91.2%	3.8%	5.0%	100.0%	
Sources of Funds	Operating Budget	Grants	Revolving Funds	Total	
Expenses	11,899,629			11,899,629	
Circuit Breaker			1,850,000	1,850,000	
Federal Grants		80,430		80,430	
ESSER III		168,843		168,843	
Revolving Accts			45,500	45,500	
Food Service			450,000	450,000	
Pay and Ride			400,000	400,000	
Athletic Fees			200,000	200,000	
<b>Total Expenses</b>	<b>11,899,629</b>	<b>249,273</b>	<b>2,945,500</b>	<b>15,094,402</b>	
Percent to Total	78.8%	1.7%	19.5%	100.0%	
<b>Grand Total</b>	<b>59,090,994</b>	<b>2,206,279</b>	<b>5,553,201</b>	<b>66,850,474</b>	
Percent to Total	88.4%	3.3%	8.3%	100.0%	

# Mansfield Schools Budget Presentation

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**Thank You**