

SUDBURY
PUBLIC
SCHOOLS

FY12 NON OVERRIDEBUDGET
PRESENTATION
TO SUDBURY FINANCE COMMITTEE



John R. Brackett, Superintendent
Mary Will, Director of Finance
Susan Iuliano, School Committee Chair

FEBRUARY 14, 2011



SPS Key Driver Trends

	FY08	FY09	FY10	FY11*	FY12 RollUp	10% St Aide Cut	5% State Aid Cut
Total Budget (Inc. Benefits)	33,341,232	33,845,714	34,270,701	34,654,473	35,516,703	35,122,307	35,302,511
% Difference	7.40%	1.51%	1.26%	1.12%	2.49%	1.35%	1.87%
Benefits	6,329,855	6,820,759	6,380,198	6,450,128	6,800,075	6,800,075	6,800,075
% Difference	12.00%	7.76%	-6.46%	1.10%	5.43%	5.43%	5.43%
Enrollment	3,232	3,235	3,165	3,093	3,027	3,027	3,027
% Difference	-2.12%	0.09%	-2.16%	-2.27%	-2.13%	-2.13%	-2.13%
Staff FTE	412.25	389.89	393.31	390.57 *	385.97	377.97	381.97
Staff FTE (w/o FDK)	412.25	389.89	383.31	377.57	375.47	367.47	371.47
% Difference (w/o FDK)	0.21%	-5.42%	-1.69%	-1.50%	-0.56%	-2.68%	-1.62%

FY11 Includes 4.6 FTE from Federal Ed. Jobs Funds and are not included in FY12

FY12 ROLL UP BUDGET – Summary

	FY2010	FY2011	FY2012	\$ Change	% Change
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Over FY11</u>	<u>Over FY11</u>
Total Salaries:	\$21,009,586	\$22,839,751	\$23,722,196	\$882,445	3.86%
Total Expenses:	\$6,806,111	\$7,845,456	\$7,500,767	(\$344,689)	-4.39%
Total Expense & Salary:	\$27,815,697	\$30,685,207	\$31,222,963	\$537,756	1.75%
Less: Total Offsets	\$0	(\$2,480,863)	(\$2,506,335)		
Total Net Operating Budget:	\$27,815,697	\$28,204,344	\$28,716,628	\$512,284	1.82%
Benefits:	\$6,380,138	\$6,450,128	\$6,800,075	\$349,947	5.43%
Total District Budget:	\$34,195,835	\$34,654,472	\$35,516,703	\$862,231	2.49%

FY12 Rollup Budget –Summary by Program

Salaries

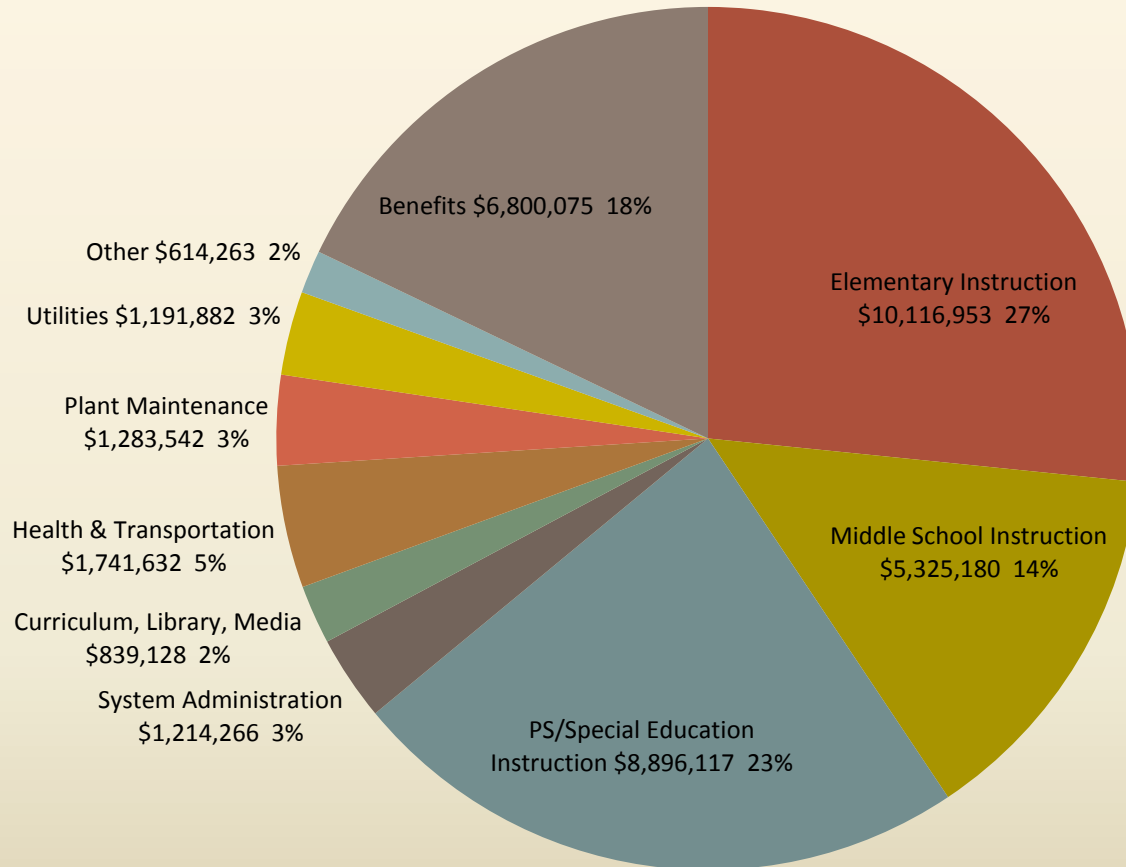
		FY2010	FY2011	FY2012	\$ Change	% Change
		<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Over FY11</u>	<u>Over FY11</u>
Summary - Salaries						
	System Administration	\$756,778	\$893,059	\$910,503	\$17,444	1.95%
	Elementary Instruction	\$8,867,186	\$9,382,476	\$9,783,462	\$400,986	4.27%
	Middle School Instruction	\$4,914,598	\$4,980,436	\$5,152,543	\$172,107	3.46%
	Curriculum, Library, Media	\$465,558	\$529,672	\$529,363	(\$309)	-0.06%
	PS/Special Education Instruction	\$4,331,802	\$4,994,629	\$5,253,624	\$258,995	5.19%
	Health & Transportation	\$365,718	\$643,965	\$649,534	\$5,569	0.86%
	Plant Maintenance	\$780,895	\$801,251	\$828,905	\$27,654	3.45%
	Other	\$527,051	\$614,263	\$614,263	\$0	0.00%
Total Salaries:		\$21,009,586	\$22,839,751	\$23,722,196	\$882,445	3.86%
Salary Offsets:			(\$1,328,863)	(\$1,586,335)		
Net Salaries:		\$21,009,586	\$21,510,888	\$22,135,861	\$624,973	2.91%

FY12 Rollup Budget –Summary by Program Expenses & Benefits

	FY2010	FY2011	FY2012	\$ Change	% Change
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Over FY11</u>	<u>Over FY11</u>
Summary - Expenses					
System Administration	\$541,065	\$394,915	\$303,762	(\$91,153)	-23.08%
Elementary Instruction	\$350,672	\$323,778	\$333,491	\$9,713	3.00%
Middle School Instruction	\$147,667	\$167,609	\$172,637	\$5,028	3.00%
Curriculum, Library, Media	\$261,160	\$300,743	\$309,765	\$9,022	3.00%
PS/Special Education Instruction	\$3,242,841	\$3,964,845	\$3,642,494	(\$322,351)	-8.13%
Health & Transportation	\$660,289	\$1,060,289	\$1,092,098	\$31,809	3.00%
Utilities	\$932,320	\$1,191,882	\$1,191,882	\$0	0.00%
Plant Maintenance	\$670,097	\$441,395	\$454,637	\$13,242	3.00%
Total Expenses:	\$6,806,111	\$7,845,456	\$7,500,767	(\$344,689)	-4.39%
Expense Offsets:		(\$1,152,000)	(\$920,000)		
Net Expenses:	6,806,111	\$6,693,456	\$6,580,767	(\$112,689)	-1.68%
Total Expense & Salary:	\$27,815,697	\$30,685,207	\$31,222,963	\$537,756	1.75%
Less: Total Offsets		(\$2,480,863)	(\$2,506,335)		
Total Net Operating Budget:	\$27,815,697	\$28,204,344	\$28,716,628	\$512,284	1.82%
Benefits:	\$6,380,138	\$6,450,128	\$6,800,075	\$349,947	5.43%
	\$34,195,835	\$34,654,472	\$35,516,703	\$862,231	2.49%

FY12 Budget Uses

Net-Salaries + Expenses



Enrollment and Staffing Projections

Roll-up Budget

Positions Added with Stimulus \$ in FY 11 are not included

	pK	HDK	FDK	1	2	3	4	5	6	7	8	Pre K-8	Tot FTE	Gd K-8
HAYNES														
Act Enroll 10-11		29	39	66	63	65	85	80				427		427
Sects 10-11		2	2	3	3	3	4	3				20	19.0	20
Cls Size 10-11		14.5	19.5	22.0	21.0	21.7	21.3	26.7				21.4		21.4
Pro Enroll 11-12														
		9	40	79	68	65	67	82				410		410
Sects 11-12		1	2	4	3	3	3	4				20	19.5	20
Cls Size 11-12		9.0	20.0	19.8	22.7	21.7	22.3	20.5				20.5		20.5
LORING														
Act Enroll 10-11		14	59	86	98	85	85	91				518		518
Sects 10-11		0	3	5	5	4	3	4				24	24.0	24
Cls Size 10-11			19.7	17.2	19.6	21.3	28.3	22.8				21.6		21.6
Pro Enroll 11-12														
		0	60	84	87	99	81	86				497		497
Sects 11-12		0	3	4	4	5	4	4				24	24.0	24
Cls Size 11-12			20.0	21.0	21.8	19.8	20.3	21.5				20.7		20.7
NIXON														
Act Enroll 10-11		18	54	66	68	81	86	62				435		435
Sects 10-11		1	3	3	3	4	3	3				20	19.5	20
Cls Size 10-11		18.0	18.0	22.0	22.7	20.3	28.7	20.7				21.8		21.8
Pro Enroll 11-12														
		0	40	82	67	69	78	82				418		418
Sects 11-12		0	2	4	3	3	3	4				19	19.0	19
Cls Size 11-12			20.0	20.5	22.3	23.0	26.0	20.5				22.0		22.0
NOYES														
Act Enroll 10-11	63	29	40	104	109	111	102	94				652		589
Sects 10-11	6.0	2	2	5	5	5	4	4				33	29.0	27
Cls Size 10-11	10.5	14.5	20.0	20.8	21.8	22.2	25.5	23.5				19.8		21.8
Pro Enroll 11-12														
	63	15	60	76	110	110	112	103				649		586
Sects 11-12	6.0	1	3	4	5	5	5	4				33	26.5	23
Cls Size 11-12	10.5	15.0	20.0	19.0	22.0	22.0	22.4	25.8				19.7		25.5
CURTIS														
Act Enroll 10-11									393	353	318	1064		1064
Sects 10-11									16.0	16.0	14.0	46	46.0	46
Cls Size 10-11									24.6	22.1	22.7	23.1		23.1
Pro Enroll 11-12														
									317	385	351	1053		1053
Sects 11-12									14.0	16.0	16.0	46	46.0	46
Cls Size 11-12									22.6	24.1	21.9	22.9		22.9

Class size impact of Scenario

Scenario	Amount of Deficit	Number of Sections Taught	Number of Sections over guideline	Percent over Guideline
FY11	0	143	19	13%
Roll Up Budget	0	142	15	11%
1-A 1.87% Budget	214,192	137	36	26%
1-B 1.87% Budget	409,192	134	48	36%
2-A 1.35% Budget	394,496	134	48	36%
2-B 1.35% Budget	589,496	130	69	53%

ENROLLMENT and STAFFING

Why a Decrease in Enrollment does not automatically mean a reduction in staff

The total decline in projected enrollment across the district is 69 students. When spread across 142 classrooms district wide, there is not a substantial impact on any class, grade or school.

The example below shows an actual representation of this at the Haynes School. Enrollment declines by 17 students, but the distribution would require 0.5 FTE additional classroom teacher in order to maintain the class size guideline.

HAYNES	pK	HDK	FDK	1	2	3	4	5	Pre K-8	Tot FTE
Act Enroll 10-11		29	39	66	63	65	85	80	427	
Sects 10-11		2	2	3	3	3	4	3	20	19.0
Cls Size 10-11		14.5	19.5	22.0	21.0	21.7	21.3	26.7	21.4	
Pro Enroll 11-12		9	40	79	68	65	67	82	410	
Sects 11-12		1	2	4	3	3	3	4	20	19.5
Cls Size 11-12		9.0	20.0	19.8	22.7	21.7	22.3	20.5	20.5	

Class size guidelines: K=20, Grades 1 & 2 = 22, Grades 3-5 = 24

SAVINGS INITIATIVES FOR FY2012

- Health Benefit savings
 - active employees move to 80/20
 - more new employees @ 70/30
 - lower headcount\$986,150 projected v. status quo from FY09
- Tuition Reimbursement
 - elimination of benefit\$100,000
- Special Education tuitions
 - savings of move-in/move-out\$322,000 lower v FY11
10% parameter = \$396,500 increase
- Utilities
 - energy savings measures\$0 increase v FY11
3% parameter = \$36,000
- Automated Substitute System \$15,000
- Green Repair & Energy Grant
 - \$900,000 paid by StateEst. \$45,000 to \$75,000 utilities savings

Major Challenges We Face

The multi-year reductions have created issues we can no longer accept or ignore. This will require difficult trade-offs if budget is not sufficient

1. Safety/supervision/service: appropriate administrative levels (Curtis and Haynes)
2. Safety/protection of investment: Facilities Management (Joint with Town)
3. Mandates/compliance: ELA and Social Studies Curriculum and Instruction Leadership
4. Achievement of all students: Maintaining class sizes that enable intervention and differentiation
5. Productivity/demands for technology skills: Investment in equipment & systems (currently relying on PTO & SERF donations; less than \$100K per year for new equipment; stimulus funds = \$100,000 but gone)

CRITICAL NEEDS THAT MUST BE ADDRESSED WITHIN FY12 BUDGET

1	Middle School House Administrator			\$90,000	\$90,000
2	Haynes Assistant Principal (0.5 FTE)			\$45,000	\$135,000
3	Shared District/Town Facilities Director	(SPS share)		\$60,000	\$195,000
4	ELA Curriculum Leader (1.0 FTE)			\$56,000	\$251,000
5	Social Studies Curriculum Leader (.60 FTE)			\$33,600	\$284,600
6	Elementary Math Coaches (2 FTE for district)			\$112,000	\$396,600
				<u>\$396,600</u>	
To fund these needs, trade-offs must be made with other current positions					

Revenue/Deficit Scenarios

1	State Aid Cut by 5%			
	A	SPS Budget Growth	1.87%	35,302,511
		SPS Roll Up Budget	2.49%	35,516,703
		Deficit		(214,192)
	B	SPS Budget Growth	1.87%	35,302,511
		SPS Roll Up Budget	2.49%	35,516,703
		SPS Critical Needs		195,000
		Deficit		(409,192)
2	State Aid Cut by 10%			
	A	SPS Budget Growth	1.35%	35,122,307
		SPS Roll Up Budget	2.49%	35,516,703
		Deficit		(394,396)
	B	SPS Budget Growth	1.35%	35,122,307
		SPS Roll Up Budget	2.49%	35,516,703
		SPS Critical Needs		195,000
		Deficit		(589,396)

Revenue/Deficit Assumptions

Scenario 1

1	State Aid Cut by 5%			
	A	SPS Budget Growth	1.87%	35,302,511
		SPS Roll Up Budget	2.49%	35,516,703
		Deficit		(214,192)
	B	SPS Budget Growth	1.87%	35,302,511
		SPS Roll Up Budget	2.49%	35,516,703
		SPS Critical Needs		195,000
		Deficit		(409,192)

DEFICIT FROM 1.87% BUDGET V ROLL-UP

Scenario 1: 5% CUT IN STATE AID

	FY2010	FY2011	FY2012	\$ Change	% Change
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Over FY11</u>	<u>Over FY11</u>
Total Salaries:	\$21,009,586	\$22,839,751	\$23,722,196	\$882,445	3.86%
Total Expenses:	\$6,806,111	\$7,845,456	\$7,500,767	(\$344,689)	-4.39%
Total Expense & Salary:	\$27,815,697	\$30,685,207	\$31,222,963	\$537,756	1.75%
Less: Total Offsets	\$0	(\$2,480,863)	(\$2,506,335)	\$0	0.00%
Total Net Operating Budget:	\$27,815,697	\$28,204,344	\$28,716,628	\$512,284	1.82%
Benefits:	\$6,380,138	\$6,450,128	\$6,800,075	\$349,947	5.43%
Total District Budget:	\$34,195,835	\$34,654,472	\$35,516,703	\$862,231	2.49%
Revenue Projection 5% State Aid Cut			\$35,302,511		1.87%
Deficit:			(\$214,192)		
Critical Needs			\$195,000		
Deficit + Critical Needs			(\$409,192)		

Cuts Made in FY09 & FY11

FY09 FTE Cut	FY11 FTE Cut		FY09 Cuts	FY11 Cuts
4.50	4.50	Elementary Classroom Teachers	\$ 197,100	\$ 211,437
	1.00	Middle School Administrator		\$ 86,646
1.50		Elementary Specials (art, music, Spanish, Phys. Ed)	\$ 65,700	
6.65		All Kindergarten Assistants eliminated	\$ 156,528	
4.50		All 1st Grade Literacy (Genesis) Assistants eliminated	\$ 105,908	
-1.60		Add Elementary General Ed. School Assistants up to 1.5 FTE at each school	\$ (37,661)	
2.00		6th Grade Core Teachers (one 2-person team eliminated)	\$ 87,600	
1.50		Middle School Unified Arts Teachers (wellness, PE, art, technology, music)	\$ 65,700	
0.50		Middle School Secretarial Staff reduced by 0.5 fte	\$ 15,000	
1.00	1.00	Wellness and Social Studies Curriculum Specialists Teachers reduced	\$ 43,800	\$ 43,000
0.50		Central Office Support Staff reduced	\$ 18,334	
1.00	1.00	Maintenance position eliminated	\$ 65,000	\$ 38,879
		Benefit Adjustment from layoffs		\$ 18,750
		Professional Development/Curriculum Development Salaries Reduced	\$ 30,000	
22.05	7.50	Total Salaries	\$ 813,009	\$ 398,712
29.55			1,211,721	
Expense				
		Professional Development/Curriculum Development Services Reduced	\$ 25,000	\$ 28,931
		School Supplies		\$ 24,137
		Memberships in State, Regional and Professional Associations reduced	\$ 13,800	\$ 9,000
		District-wide supply, equipment & postage budget reduced	\$ 33,641	\$ 184,620
		Districtwide technology equip't /services	\$ 44,647	\$ 35,000
		Redesign home/school transportation system	\$ 41,000	
		Middle School Late Buses eliminated	\$ 21,752	
		Total Expenses	\$ 179,840	\$ 281,688
			461,528	
		Total	\$ 992,849	\$ 680,400
			1,673,249	

More Cuts Other Than Staff Lay-Offs?

- Our Total Expenses (not salaries) = \$6.5M (18.3% of \$35.5M budget)
 - 🗑 If we exclude Spec Ed Expenses, remaining total expense = \$2.9 M
 - 🗑 If we exclude utilities, remaining total expense = \$1.7 M
 - 🗑 If we exclude transportation, remaining total expense = \$0.6 M
- Thus, the total “discretionary” expenses = \$600,000 or (2% of Budget)

Components of a Budget Balancing Plan

- Cutting 1 teacher saves \$49,430
 - Currently 190.2 FTE (not inc SpEd)
- Cutting 1 teacher assistant saves \$22,000 - \$29,000
 - Currently 17.6 FTE (not inc. SpEd)
- Cutting 1 Secretary saves \$25,200 - \$33,000;
 - Currently 15.1FTE (not inc. SpEd)
- Cutting 1 Tutor saves \$27,000
 - Currently 5.8 FTE (not inc. SpEd)
- Expenses \$37,000 (if we freeze all budgets)

Illustrative Plan to Balance 1.87% Budget

Scenario 1-A: Deficit = \$214,000

- Still much uncertainty – revenues & enrollment (ergo – staffing)
- A SPS Budget Team is working on the actual Budget Balancing Plan and will make a recommendation to the School Committee as we get closer to Town Meeting.
- Given the cuts we've made in the past, there are few options left that do not involve staff cuts. Salary and benefits = 81.4% of total budget.
- As we look at the impact of a Deficit Reduction Plan at this preliminary date, we will assume the reductions will be coming from the teaching ranks. Teacher salaries = 78.4 % of total salaries.
- The actual plan may propose a different mix of resources to be cut; teachers in plan may not be regular class room teachers but could include specials teachers, unified arts, counselors, librarians, or reading teachers.
 - The plan may include support staff, but such reductions require eliminating 2.5 FTE support staff positions for each 1.0 FTE teaching staff position.
- Throughout this presentation, the focus will be on the impact of the loss of classroom teachers. In Scenario 1-A, teacher cuts = **4 FTE**

Enrollment and Staffing Projections

Scenario 2: For Illustrative Purposes Only – Cut 4 FTE

	pK	HDK	FDK	1	2	3	4	5	6	7	8	Pre K-8	Tot FTE	Gd K-8
HAYNES														
Act Enroll 10-11		29	39	66	63	65	85	80				427		427
Sects 10-11		2	2	3	3	3	4	3				20	19.0	20
Cls Size 10-11		14.5	19.5	22.0	21.0	21.7	21.3	26.7				21.4		21.4
Pro Enroll 11-12		9	40	79	68	65	67	82				410		410
Sects 11-12		1	2	4	3	3	3	3				19	18.5	19
Cls Size 11-12		9.0	20.0	19.8	22.7	21.7	22.3	27.3				21.6		21.6
LORING														
Act Enroll 10-11		14	59	86	98	85	85	91				518		518
Sects 10-11		0	3	5	5	4	3	4				24	24.0	24
Cls Size 10-11			19.7	17.2	19.6	21.3	28.3	22.8				21.6		21.6
Pro Enroll 11-12		0	60	84	87	99	81	86				497		497
Sects 11-12		0	3	4	4	5	4	3				23	23.0	23
Cls Size 11-12			20.0	21.0	21.8	19.8	20.3	28.7				21.6		21.6
NIXON														
Act Enroll 10-11		18	54	66	68	81	86	62				435		435
Sects 10-11		1	3	3	3	4	3	3				20	19.5	20
Cls Size 10-11		18.0	18.0	22.0	22.7	20.3	28.7	20.7				21.8		21.8
Pro Enroll 11-12		0	40	82	67	69	78	82				418		418
Sects 11-12		0	2	4	3	3	3	3				18	18.0	18
Cls Size 11-12			20.0	20.5	22.3	23.0	26.0	27.3				23.2		23.2
NOYES														
Act Enroll 10-11	63	29	40	104	109	111	102	94				652		589
Sects 10-11	6.0	2	2	5	5	5	4	4				33	29.0	27
Cls Size 10-11	10.5	14.5	20.0	20.8	21.8	22.2	25.5	23.5				19.8		21.8
Pro Enroll 11-12	63	15	60	76	110	110	112	103				649		586
Sects 11-12	6.0	1	3	4	5	5	5	4				33	26.5	23
Cls Size 11-12	10.5	15.0	20.0	19.0	22.0	22.0	22.4	25.8				19.7		25.5
CURTIS														
Act Enroll 10-11									393	353	318	1064		1064
Sects 10-11									16.0	16.0	14.0	46	46.0	46
Cls Size 10-11									24.6	22.1	22.7	23.1		23.1
Pro Enroll 11-12									317	385	351	1053		1053
Sects 11-12									12.0	16.0	16.0	44	44.0	44
Cls Size 11-12									26.4	24.1	21.9	23.9		23.9

Class size impact of Scenario

Scenario	Amount of Deficit	Number of Sections Taught	Number of Sections over guideline	Percent over Guideline
FY11	0	143	19	13%
Roll Up Budget	0	142	15	11%
1-A 1.87% Budget	214,192	137	36	26%
1-B 1.87% Budget	409,192	134	48	36%
2-A 1.35% Budget	394,496	134	48	36%
2-B 1.35% Budget	589,496	130	69	53%

Class Size Impact of 1.0 FTE Cut

It is not 1 of 140; it is 1 of 4

LORING	HDK	FDK	GD 1	GD 2	GD 3	GD 4	GD 5
Pro Enroll 11-12	0	60	84	87	99	81	86
Sects 11-12	0	3	4	4	5	4	4
Cls Size 11-12		20.0	21.0	21.8	19.8		21.5

LORING	HDK	FDK	GD 1	GD 2	GD 3	GD 4	GD 5
Pro Enroll 11-12	0	60	84	87	99	81	86
Sects 11-12	0	3	4	4		4	3
Cls Size 11-12		20.0	21.0	21.8	19.8		28.7

1.0
Teacher
Cut

Class size grows
by 33%

Revenue Assumptions

Scenario 1: Addressing Critical Needs

1	State Aid Cut by 5%			
	A	SPS Budget Growth	1.87%	35,302,511
		SPS Roll Up Budget	2.49%	35,516,703
		Deficit		(214,192)
	B	SPS Budget Growth	1.87%	35,302,511
		SPS Roll Up Budget	2.49%	35,516,703
		SPS Critical Needs		195,000
		Deficit		(409,192)

FY 12 Plan to Balance 1.87% Budget

Scenario 1-B: Deficit = \$409,200

- To address the long-term protection of our investment in the school facilities and to ensure an appropriate level of safety, supervision and support at the school level will must address certain resources that are not within our current budget.
- In order to do so, assuming no additional funding is available, we must trade-off current expenditures for these critical needs.
- The high level critical needs total \$396,000. We will continue to work on a plan to make these available.
- At this point in time however, we will focus only on the 3 highest needs which cost approximately \$195,000.
- Thus, in order to do so within a 1.78% budget scenario, we need to address the deficit (\$214,192) + the \$195,000 in critical needs.
- Focusing on the impact of the loss of classroom teachers. In Scenario 1-B, teacher cuts = **8 FTE**

Enrollment and Staffing Projections

Scenario 1 A: For Illustrative Purposes Only – Cut 8 FTE

	pK	HDK	FDK	1	2	3	4	5	6	7	8	Pre K-8	Tot FTE	Gd K-8
HAYNES														
Act Enroll 10-11		29	39	66	63	65	85	80				427		427
Sects 10-11		2	2	3	3	3	4	3				20	19.0	20
Cls Size 10-11		14.5	19.5	22.0	21.0	21.7	21.3	26.7				21.4		21.4
Pro Enroll 11-12		9	40	79	68	65	67	82				410		410
Sects 11-12		1	2	4	3	3	3	3				19	18.5	19
Cls Size 11-12		9.0	20.0	19.8	22.7	21.7	22.3	27.3				21.6		21.6
LORING														
Act Enroll 10-11		14	59	86	98	85	85	91				518		518
Sects 10-11		0	3	5	5	4	3	4				24	24.0	24
Cls Size 10-11			19.7	17.2	19.6	21.3	28.3	22.8				21.6		21.6
Pro Enroll 11-12		0	60	84	87	99	81	86				497		497
Sects 11-12		0	3	4	4	4	4	3				22	22.0	22
Cls Size 11-12			20.0	21.0	21.8	24.8	20.3	28.7				22.6		22.6
NIXON														
Act Enroll 10-11		18	54	66	68	81	86	62				435		435
Sects 10-11		1	3	3	3	4	3	3				20	19.5	20
Cls Size 10-11		18.0	18.0	22.0	22.7	20.3	28.7	20.7				21.8		21.8
Pro Enroll 11-12		0	40	82	67	69	78	82				418		418
Sects 11-12		0	2	4	3	3	3	3				18	18.0	18
Cls Size 11-12			20.0	20.5	22.3	23.0	26.0	27.3				23.2		23.2
NOYES														
Act Enroll 10-11	63	29	40	104	109	111	102	94				652		589
Sects 10-11	6.0	2	2	5	5	5	4	4				33	29.0	27
Cls Size 10-11	10.5	14.5	20.0	20.8	21.8	22.2	25.5	23.5				19.8		21.8
Pro Enroll 11-12	63	15	60	76	110	110	112	103				649		586
Sects 11-12	6.0	1	3	4	5	4	4	4				31	24.5	21
Cls Size 11-12	10.5	15.0	20.0	19.0	22.0	27.5	28.0	25.8				20.9		27.9
CURTIS														
Act Enroll 10-11									393	353	318	1064		1064
Sects 10-11									16.0	16.0	14.0	46	46.0	46
Cls Size 10-11									24.6	22.1	22.7	23.1		23.1
Pro Enroll 11-12									317	385	351	1053		1053
Sects 11-12									12.0	16.0	16.0	44	44.0	44
Cls Size 11-12									26.4	24.1	21.9	23.9		23.9

Class size impact of Scenario

Scenario	Amount of Deficit	Number of Sections Taught	Number of Sections over guideline	Percent over Guideline
FY11	0	143	19	13%
Roll Up Budget	0	142	15	11%
1-A 1.87% Budget	214,192	137	36	26%
1-B 1.87% Budget	409,192	134	48	36%
2-A 1.35% Budget	394,496	134	48	36%
2-B 1.35% Budget	589,496	130	69	53%

Scenario 2

State Aid is Reduced by 10%

Revenue Assumptions

Scenario 2

2	State Aid Cut by 10%			
	A	SPS Budget Growth	1.35%	35,122,307
		SPS Roll Up Budget	2.49%	35,516,703
		Deficit		(394,396)
	B	SPS Budget Growth	1.35%	35,122,307
		SPS Roll Up Budget	2.49%	35,516,703
		SPS Critical Needs		195,000
		Deficit		(589,396)

DEFICIT FROM 1.35% BUDGET v. ROLL-UP

Scenario 2: 10% CUT IN STATE AID

	FY2010	FY2011	FY2012	\$ Change	% Change
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Over FY11</u>	<u>Over FY11</u>
Total Salaries:	\$21,009,586	\$22,839,751	\$23,722,196	\$882,445	3.86%
Total Expenses:	\$6,806,111	\$7,845,456	\$7,500,767	(\$344,689)	-4.39%
Total Expense & Salary:	\$27,815,697	\$30,685,207	\$31,222,963	\$537,756	1.75%
Less: Total Offsets	\$0	(\$2,480,863)	(\$2,506,335)		
Total Net Operating Budget:	\$27,815,697	\$28,204,344	\$28,716,628	\$512,284	1.82%
Benefits:	\$6,380,138	\$6,450,128	\$6,800,075	\$349,947	5.43%
Total District Budget:	\$34,195,835	\$34,654,472	\$35,516,703	\$862,231	2.49%
Revenue Projection 10% State Aid Cut			\$35,122,307		1.35%
Deficit:			(\$394,396)		
Critical Needs			\$195,000		
Deficit + Critical Needs			(\$589,396)		

Illustrative Plan to Balance 1.35% Budget

Scenario 2-A: Deficit = \$394,000

- Uncertainty abounds regarding the amount of state aid, the state's real economic condition and the state budget political process. The recently released Governor's budget seems to send a more positive position (maybe closer to a 5% cut), but it is unclear what the final local and education appropriations will be. Thus, we must look at a scenario that reflects a 10% cut in state aid to towns and schools.
- Here we will again assume the cuts will be teachers as an illustrative plan. This also provides a means to compare magnitude between scenarios.
- The actual plan may propose a different mix of resources to be cut; teachers in plan may not be regular class room teachers but could include specials teachers, unified arts, counselors, librarians, or reading teachers.
 - The plan may include support staff, but such reductions require eliminating 2.5 FTE support staff positions for each 1.0 FTE teaching staff position.
- Before considering the critical needs that must be addressed in the FY12 budget, the deficit from this scenario would require teacher cuts = **8 FTE**

Enrollment and Staffing Projections

Scenario 1 A: For Illustrative Purposes Only – Cut 8 FTE

	pK	HDK	FDK	1	2	3	4	5	6	7	8	Pre K-8	Tot FTE	Gd K-8
HAYNES														
Act Enroll 10-11		29	39	66	63	65	85	80				427		427
Sects 10-11		2	2	3	3	3	4	3				20	19.0	20
Cls Size 10-11		14.5	19.5	22.0	21.0	21.7	21.3	26.7				21.4		21.4
Pro Enroll 11-12		9	40	79	68	65	67	82				410		410
Sects 11-12		1	2	4	3	3	3	3				19	18.5	19
Cls Size 11-12		9.0	20.0	19.8	22.7	21.7	22.3	27.3				21.6		21.6
LORING														
Act Enroll 10-11		14	59	86	98	85	85	91				518		518
Sects 10-11		0	3	5	5	4	3	4				24	24.0	24
Cls Size 10-11			19.7	17.2	19.6	21.3	28.3	22.8				21.6		21.6
Pro Enroll 11-12		0	60	84	87	99	81	86				497		497
Sects 11-12		0	3	4	4	4	4	3				22	22.0	22
Cls Size 11-12			20.0	21.0	21.8	24.8	20.3	28.7				22.6		22.6
NIXON														
Act Enroll 10-11		18	54	66	68	81	86	62				435		435
Sects 10-11		1	3	3	3	4	3	3				20	19.5	20
Cls Size 10-11		18.0	18.0	22.0	22.7	20.3	28.7	20.7				21.8		21.8
Pro Enroll 11-12		0	40	82	67	69	78	82				418		418
Sects 11-12		0	2	4	3	3	3	3				18	18.0	18
Cls Size 11-12			20.0	20.5	22.3	23.0	26.0	27.3				23.2		23.2
NOYES														
Act Enroll 10-11	63	29	40	104	109	111	102	94				652		589
Sects 10-11	6.0	2	2	5	5	5	4	4				33	29.0	27
Cls Size 10-11	10.5	14.5	20.0	20.8	21.8	22.2	25.5	23.5				19.8		21.8
Pro Enroll 11-12	63	15	60	76	110	110	112	103				649		586
Sects 11-12	6.0	1	3	4	5	4	4	4				31	24.5	21
Cls Size 11-12	10.5	15.0	20.0	19.0	22.0	27.5	28.0	25.8				20.9		27.9
CURTIS														
Act Enroll 10-11									393	353	318	1064		1064
Sects 10-11									16.0	16.0	14.0	46	46.0	46
Cls Size 10-11									24.6	22.1	22.7	23.1		23.1
Pro Enroll 11-12									317	385	351	1053		1053
Sects 11-12									12.0	16.0	16.0	44	44.0	44
Cls Size 11-12									26.4	24.1	21.9	23.9		23.9

Class size impact of Scenario

Scenario	Amount of Deficit	Number of Sections Taught	Number of Sections over guideline	Percent over Guideline
FY11	0	143	19	13%
Roll Up Budget	0	142	15	11%
1-A 1.87% Budget	214,192	137	36	26%
1-B 1.87% Budget	409,192	134	48	36%
2-A 1.35% Budget	394,496	134	48	36%
2-B 1.35% Budget	589,496	130	69	53%

FY 12 Plan to Balance 1.35% Budget

Scenario 1-B: Deficit = \$589,400

- This scenario assumes the 10% cut is state aid for towns and schools and builds in the critical needs that will be included in our FY12 budget.
- Assuming no additional funding is available, we must trade-off current expenditures for these critical needs.
- At this point in time however, we will focus only on the 3 highest needs which cost approximately \$195,000.
- Thus, in order to do so within a 1.35% budget scenario, we need to address the deficit (\$394,396) + the \$195,000 in critical needs.
- Focusing on the impact of the loss of classroom teachers. In Scenario 1-B, teacher cuts = **12 FTE**

Enrollment and Staffing Projections

Scenario 1 B: For Illustrative Purposes Only – Cut 12 FTE

	pK	HDK	FDK	1	2	3	4	5	6	7	8	Pre K-8	Tot FTE	Gd K-8
HAYNES														
Act Enroll 10-11		29	39	66	63	65	85	80				427		427
Sects 10-11		2	2	3	3	3	4	3				20	19.0	20
Cls Size 10-11		14.5	19.5	22.0	21.0	21.7	21.3	26.7				21.4		21.4
Pro Enroll 11-12		9	40	79	68	65	67	82				410		410
Sects 11-12		1	2	4	3	3	3	3				19	18.5	19
Cls Size 11-12		9.0	20.0	19.8	22.7	21.7	22.3	27.3				21.6		21.6
LORING														
Act Enroll 10-11		14	59	86	98	85	85	91				518		518
Sects 10-11		0	3	5	5	4	3	4				24	24.0	24
Cls Size 10-11			19.7	17.2	19.6	21.3	28.3	22.8				21.6		21.6
Pro Enroll 11-12		0	60	84	87	99	81	86				497		497
Sects 11-12		0	3	4	4	4	3	3				21	21.0	21
Cls Size 11-12			20.0	21.0	21.8	24.8	27.0	28.7				23.7		23.7
NIXON														
Act Enroll 10-11		18	54	66	68	81	86	62				435		435
Sects 10-11		1	3	3	3	4	3	3				20	19.5	20
Cls Size 10-11		18.0	18.0	22.0	22.7	20.3	28.7	20.7				21.8		21.8
Pro Enroll 11-12		0	40	82	67	69	78	82				418		418
Sects 11-12		0	2	4	3	3	3	3				18	18.0	18
Cls Size 11-12			20.0	20.5	22.3	23.0	26.0	27.3				23.2		23.2
NOYES														
Act Enroll 10-11	63	29	40	104	109	111	102	94				652		589
Sects 10-11	6.0	2	2	5	5	5	4	4				33	29.0	27
Cls Size 10-11	10.5	14.5	20.0	20.8	21.8	22.2	25.5	23.5				19.8		21.8
Pro Enroll 11-12	63	15	60	76	110	110	112	103				649		586
Sects 11-12	6.0	1	3	4	4	4	4	4				30	23.5	20
Cls Size 11-12	10.5	15.0	20.0	19.0	27.5	27.5	28.0	25.8				21.6		29.3
CURTIS														
Act Enroll 10-11									393	353	318	1064		1064
Sects 10-11									16.0	16.0	14.0	46	46.0	46
Cls Size 10-11									24.6	22.1	22.7	23.1		23.1
Pro Enroll 11-12									317	385	351	1053		1053
Sects 11-12									12.0	16.0	14.0	42	42.0	42
Cls Size 11-12									26.4	24.1	25.1	25.1		25.1

Class size impact of Scenario

Scenario	Amount of Deficit	Number of Sections Taught	Number of Sections over guideline	Percent over Guideline
FY11	0	143	19	13%
Roll Up Budget	0	142	15	11%
1-A 1.87% Budget	214,192	137	36	26%
1-B 1.87% Budget	409,192	134	48	36%
2-A 1.35% Budget	394,496	134	48	36%
2-B 1.35% Budget	589,496	130	69	53%

CONCLUSION II

It remains unchanged from Thursday

- SPS has demonstrated sound financial management and planning and is working toward sustainability in program and level of services
- Unfortunately this has caused a reduction in program and a stress on services which will lead to undesired results for students, parents and this community
- We have also created unmet needs that must be addressed in FY12. The difficult trade-offs this year will lead to a much larger deficit or a further reduction of teaching staff or other important services