

**FY16 GENERAL FUND BUDGET DETAILS
SUDBURY PUBLIC SCHOOLS BUDGET**

	FY14 Actual	FY15 Appropriated	FY16 Recommended
Salaries & Other Cash Compensation			
Administration	1,034,356	1,056,100	1,088,441
Elementary Instruction	10,805,877	11,399,050	11,652,438
Middle School Instruction	5,479,399	5,621,841	5,632,230
Curriculum/Instr/Technology	753,386	925,192	916,234
Special Ed Instruction	6,254,992	6,740,637	6,807,177
Health, Transportation & Food Service	392,958	407,612	404,413
Plant Maintenance	943,900	968,905	976,403
All Other	573,936	600,263	860,263
Total Salaries & Other Cash Compensation	\$ 26,238,804	\$ 27,719,600	\$ 28,337,599
Expenses			
Administration	565,474	466,360	480,351
Elementary Instruction	354,354	353,960	364,579
Middle School Instruction	166,237	199,101	205,074
Curriculum/Instr/Technology	645,404	545,531	549,975
Special Ed Instruction	3,831,157	3,583,806	3,356,627
Health, Transportation & Food Service	950,240	1,068,541	1,057,129
Utilities	916,380	1,131,882	1,131,882
Plant Maintenance	1,251,155	496,794	511,698
Total Expenses	\$ 8,680,401	\$ 7,845,975	\$ 7,657,315
Subtotal before Benefits	\$ 34,919,205	\$ 35,565,575	\$ 35,994,914
Healthcare Benefits			
Active Employees	2,726,853	2,825,565	2,886,298
Retired Employees	581,799	651,014	728,138
Total Healthcare Benefits	\$ 3,308,652	\$ 3,476,579	\$ 3,614,436
Retirement & Other Benefits			
Active Employees	545,831	775,403	761,974
Retirement Assessment	1,355,318	1,452,436	1,558,580
Total Retirement & Other Benefits	\$ 1,901,149	\$ 2,227,839	\$ 2,320,554
Total Benefits	\$ 5,209,801	\$ 5,704,418	\$ 5,934,990
Total SPS Operating Expenses	\$ 40,129,006	\$ 41,269,993	\$ 41,929,904
SPS Grants, Fees & Other Offsets	\$ (2,801,108)	\$ (2,748,694)	\$ (2,245,573)
Net SPS Operating Expenses	\$ 37,327,898	\$ 38,521,299	\$ 39,684,331
Total Compensation	\$ 31,448,605	\$ 33,424,018	\$ 34,272,589
Total Compensation (salaries, other cash compensation & benefits as a % of Operating Expenses (<u>before</u> Offsets)	78.37%	80.99%	81.74%

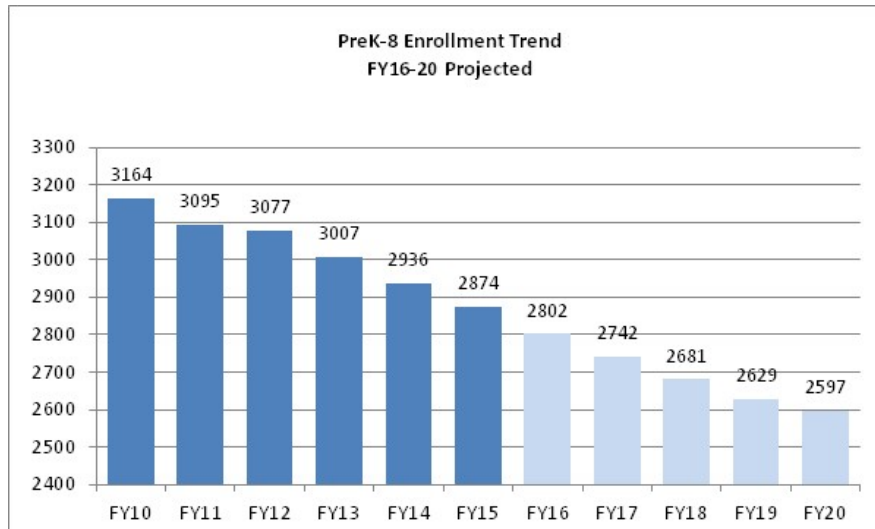
SUDBURY PUBLIC SCHOOLS BUDGET CONT'D

	FY14 Actual	FY15 Appropriated	FY16 Recommended
Students:			
Sudbury (Pre-K - 8)	2845	2771	2696
Metco	70	70	70
Other Out of District Students at SPS	37	36	36
Total	2,952	2,877	2,802
Gross Out-of-District SpEd Costs	2,096,554	1,964,807	1,764,807
Less: Offsets/Reimbursements	832,125	650,000	800,000
Net Out-of-District SpEd Costs	\$ 1,264,429	\$ 1,314,807	\$ 964,807
Out of District Student Count	25	26	20
Average Cost Per Placement	\$ 83,862	\$ 75,570	\$ 88,240
SpEd Transportation Costs	\$ 867,449	\$ 847,646	\$ 798,075
Students w/IEPs	396	396	372
Cost per Student (Operating Expenses <u>before</u> Offsets div by # of Students)	\$ 13,594	\$ 14,345	\$ 14,964
Headcount (FTEs)			
Administrators	19.00	19.00	20.00
Administrative Support	15.20	16.05	16.05
Teachers (excl SPED)	195.13	196.11	192.16
Classroom & Teaching Support (excl SPED)	22.20	25.65	25.90
SPED Teachers	56.90	61.60	62.60
SPED Support	53.70	58.97	59.97
Metco	5.40	6.50	6.50
Custodial/Grounds/Maintenance	15.50	16.00	16.00
All Other	13.15	14.15	14.15
Total FTEs	396.18	414.03	413.33
Part Time Employees receiving benefits	23	21	21
Retirees receiving Full Healthcare benefits	30	45	37
Retirees receiving Medicare Supplemental benefits	203	210	212

SUDBURY PUBLIC SCHOOLS BUDGET CONT'D

	FY14 Actual	FY15 Appropriated	FY16 Recommended
Average Class Size			
Haynes	21.40	19.40	18.80
Loring	21.00	20.30	19.90
Nixon	20.00	19.30	19.70
Noyes	19.40	19.60	20.40
Curtis	21.30	21.96	22.30
Average Salaries			
Teachers	74,930	76,422	78,462
Administration	108,080	111,009	109,890
All Other	37,945	35,143	37,167
Active employees with health benefits	273	243	263
Retirees with health benefits	233	255	242
Healthcare benefits per active employee	\$ 9,988	\$ 11,628	\$ 10,975
Healthcare benefits per retiree	\$ 2,497	\$ 2,553	\$ 3,009
Other Benefits per active employee	\$ 1,378	\$ 1,873	\$ 1,844
Pension Assessment Cost/School Participant (Middlesex Only)	\$ 5,817	\$ 5,696	\$ 6,440

SUDBURY PUBLIC SCHOOLS ENROLLMENT



	FY14	FY15	FY16
	Actual	Appropriated	Recommended
SUDBURY PUBLIC SCHOOLS			
Sudbury Public Schools	34,721,206	35,565,576	35,744,916
Operating Offsets	(2,801,108)	(2,748,694)	(1,995,573)
Benefits & Insurance	5,209,800	5,704,418	5,934,990
Normal Cost for OPEB	-	-	131,779
Total: Sudbury Public Schools	37,129,898	38,521,300	39,816,112

The FY16 Recommended Budget will provide the Sudbury Public Schools (SPS) with an additional \$1,294,812 in operating expenditures over FY15 amounts. This represents an increase of 3.36% over the SPS Fiscal Year 2015 budget, inclusive of pension cost, insurance costs and for the first time a contribution for future OPEB expenses. Excluding OPEB the increase is 3.02%.

The original Level Service Budget submitted by SPS (exclusive of the OPEB contribution) was \$744,417 above the 2.5% budget requested by the Finance Committee. SPS subsequently submitted a Level Service Budget that was \$394,417 above the 2.5% budget request. SPS was able to achieve this \$350,000 in saving by pre-purchasing \$100,000 worth of technology equipment needed for FY16 with FY15 funds and by moving \$250,000 in Special Education Circuit Breaker funds from the FY15 budget to FY16 budget. The budget approved by the Finance Committee for SPS includes the 2.5% budget plus \$200,000 as well as \$131,779 for future OPEB expenses.

For FY16 the Sudbury Public Schools plans to change to a full day program for all kindergarten students. Previously SPS offered half-day kindergarten as its regular program at no cost to parents and a full day program that charged tuition (\$3,250 in FY15). Given declining enrollment in the half day program the Sudbury School Committee determined it was time to eliminate the half day program and to make full time kindergarten the regular program for all kindergarten students and thus no longer charge tuition. The \$650,286 cost for this is included in the FY16 Recommended Budget. In future years beyond FY16, Chapter 70 Funding from the State should provide \$150,000 of this cost.

As of March, the SPS enrollment projection for FY16 shows a decrease of 72 students over the FY15 totals. Although the projected enrollment numbers may change, given the expected decrease in enrollment, the FY16 Recommended Budget includes a reduction of 4 classrooms.

As explained above, the FY16 Recommended Budget is \$194,417 less than the Level Service Budget submitted by SPS. The Level Service Budget included \$295,500 for 4 new FTE's - 1.0 FTE Middle School Co-Teaching, 1.0 FTE social/emotional/behavioral specialist, and 1.0 FTE Assistant Principal, and 1.0 FTE Data Analyst. Given the shortfall, the School Committee will decide where the necessary reductions will be taken.

Similar to the High School, SPS includes within its budget the costs associated with running the district including, but not limited to, health, life, workers' compensation, property and casualty insurances, FICA, retirement assessments, and OPEB. These expenses represent 15.16% of the total FY16 SPS budget approved by the Finance Committee. Special Education represents 27% of the budget – this includes both in district and out of district costs.

The Finance Committee recommends approval of a FY16 Recommended Budget for the Sudbury Public Schools in the amount of \$39,816,112.