

Barrington Public Schools

Proposed FY2017-18 Budget Update

Level Budget Impact

School Improvement Capital Reserve Allocation



May 4, 2017

Overview of FY18 Budget Process



Budget Timeline

- January 5, 2017 – School Committee Budget Framework FY2017-18
- January 19, 2017 - Building Principals Presentation School Committee and Public Input
- February 2, 2017 – Budget Workshops
- February 16, 2017 - Draft Budget Summary presented to School Committee
- March 3 - School Committee approved submittal of the FY18 Budget to the Committee on Appropriations (COA)
- March 6 – School Committee Balance Budget was presented to the COA
- March 7 to date - Meetings with COA, follow-up data and information as requested
- March 30 School Committee request administration evaluate additional budget reductions
- April 12 School Committee approves \$333k budget reduction
- April 14 Adjusted FY18 Proposed Budget provided to the COA
- April 25 COA recommends a level funded School Budget, same amount allocated for FY17 resulting in a \$1.2 million reduction

- **Budget Hearing:** May 10, 2017 at 7:00 pm - High School Auditorium
- **Financial Town Meeting:** May 24, 2017 at 7:00 pm - High School Gymnasium

FY18 Proposed Budget



School Committee Adjusted Budget Submitted to the COA
4/14/2017

April 12, 2017							
<u>Current Program</u>		FY16-17 Approved Budget	FY17-18 Proposed Increase	FY17-18 Reduction 4/5/2017	FY17-18 Adjusted Increase	FY17-18 Proposed Budget	% Inc /Dcr
Salary Increases (51000)	51000	\$30,349,485	\$737,152	(80,307)	656,845	\$31,006,330	2.16%
Employee Benefits (52000)	52000	\$10,542,786	\$203,764	(\$66,072)	137,692	\$10,680,478	1.31%
Professional Educ Services (53000)	53000	\$1,248,697	\$281,459	(\$43,915)	237,544	\$1,486,241	19.02%
Maintenance Property Services (54000)	54000	\$887,556	\$36,014	(\$41,000)	(4,986)	\$882,570	-0.56%
Other Purchase Services (55000)	55000	\$3,032,735	\$386,755	(\$58,399)	328,356	\$3,361,091	10.83%
Supplies & Materials (56000)	56000	\$1,731,766	(\$119,429)	(\$35,000)	(154,429)	\$1,577,337	-8.92%
Equipment Ed (57000)	57000	\$121,698	(\$4,165)	(\$9,281)	(13,446)	\$108,252	-11.05%
Dues & Fees (58000)	58000	\$51,675	\$14,872		14,872	\$66,547	28.78%
Total		\$47,966,398	\$1,536,422	(\$333,974)	\$1,202,448	\$49,168,846	
			3.20%		2.51%		

Impact to COA Recommended FY18 Budget Reduction of \$1.2m



	<u>FTE</u> <u>Reduction</u>	<u>Positions</u>	<u>Total</u>
<u>Salary & Benefits</u>			
Certified Staff	13.64	\$1,116,040	
Substitute - Building Interns		\$72,000	
Support Staff	2.50	\$92,404	
Sub-total Staff Reduction	<u>16.14</u>		\$1,280,443
Unemployment Factor \$380 to \$566/wk			<u>(\$226,726)</u>
Total Salary and Benefits Reduction			\$1,053,717
<u>Programs</u>			
Athletics - Middle School		\$30,693	
Athletics - HS - Freshman Sports		\$36,408	
Athletics - High School Sports		<u>\$103,103</u>	
Total Athletics Reduction			<u>\$170,203</u>
Total Reductions			\$1,223,921
Increase - Renewal Rates Prop Liability Insurance			(\$23,502)
Total Reductions net of increase for Prop Liab Insur			<u><u>\$1,200,419</u></u>

Impact to COA Recommended FY18 Budget Reduction of \$1.2m



Staff Reductions

<u>Certified Staff</u>	FTE		
Art	0.72	\$32,322	
Music	0.72	\$32,322	
Librarian	1.00	\$88,914	
Sowams Grade 2	1.00	\$44,892	
HM Grade 4	1.00	\$44,892	
MS Grade 8	1.00	\$41,237	
HS World Language - Spanish	1.00	\$42,609	
HS World Language - Latin	0.60	\$26,935	
HS World Language - Chinese	0.60	\$37,810	
HS English	1.00	\$51,499	
HS Family Consumer Science	1.00	\$88,914	
MS Family Consumer Science	1.00	\$85,265	
Guidance Counselor	1.00	\$51,499	
Special Education	1.00	\$79,103	
Instructional Coach	1.00	\$54,693	
	13.64		\$802,906
Associated Benefits		39%	\$313,133
Total Certified Staff Reduction			\$1,116,040
<u>Support Staff</u>			
Clerical	0.50	\$12,675	
Teacher Assistant	2.00	\$49,760	
	2.50		\$62,435
Associated Benefits		48%	\$29,969
Total Support Reductions			\$92,404
Substitue - Building Interns		\$72,000	\$72,000
Total Staff Reduction	16.14		\$1,280,443

Impact to COA Recommended FY18 Budget Reduction of \$1.2m



Athletics - Middle School

Middle School Athletics				
Coaches				
Basketball - boys	Coaches Stipend		\$2,858	
Basketball - girls	Coaches Stipend		\$2,858	
Field Hockey	Coaches Stipend		\$2,583	
Intramurals				
Wrestling	Coaches Stipend		\$1,276	
Cross Country	Coaches Stipend		\$1,276	
Outdoor Track/Field	Coaches Stipend		\$1,276	
				\$12,127
Social Security / Medicare Tax			7.65%	\$928
Transportation				
Basketball - boys	\$300 x 10 competitions		\$3,000	
Basketball - girls	\$300 x 10 competitions		\$3,000	
Field Hockey	\$300 x 6 competitions		\$1,800	
Wrestling	\$300 x 7 competitions		\$2,100	
Cross Country	\$300 x 4 competitions		\$1,200	
Outdoor Track/Field	\$300 x 4 competitions		\$1,200	
				\$12,300
Supplies and Fees				
Athletic Supplies - Basketball - F	1 Scorebook		\$6	
Athletic Supplies - Basketball - F	16 Nike Elite Basketball Short		\$880	
Athletic Supplies - Field Hockey - F	1 Scorebook		\$3	
Athletic Supplies - Wrestling - Coed	1 Scorebook		\$5	
Officials/Referees - Basketball	18 Referees - Middle School		\$1,062	
Officials/Referees - Basketball - F	18 Referees - Middle School		\$1,062	
Officials/Referees - Field Hockey - F	6 Referees - Middle School		\$900	
Officials/Referees - Wrestling	6 Referees - Middle School		\$520	
Other Dues & Fees - Ex Curr - Athletics	RIPCOA and Tournament Fees		\$200	
Other Dues & Fees - Ex Curr - Basketball	RIPCOA and Tournament Fees		\$150	
Other Dues & Fees - Ex Curr - Basketball - F	RIPCOA and Tournament Fees		\$150	
Other Dues & Fees - Ex Curr - Field Hockey	Tournament Fees		\$50	
Other Dues & Fees - Ex Curr - Outdoor Track - Co	RIPCOA and Tournament Fees		\$200	
Other Dues & Fees - Ex Curr - Wrestling	RIPCOA and Tournament Fees		\$150	
				\$5,338
Total Middle School Athletic Reduction				\$30,693

Impact to COA Recommended FY18 Budget Reduction of \$1.2m



Athletics - High School Freshman

High School Athletics - Freshman Sports				
Coaches				
Basketball - girls	Coaches Stipend		\$3,573	
Basketball - boys	Coaches Stipend		\$3,573	
Baseball	Coaches Stipend		\$3,232	
Football	Coaches Stipend		\$3,969	
Softball	Coaches Stipend		\$3,232	
				\$17,579
Social Security / Medicare Tax			7.65%	\$1,345
Transportation				
Basketball - girls	\$300 x 10 competitions		\$3,000	
Basketball - boys	\$300 x 10 competitions		\$3,000	
Baseball	\$300 x 9 competitions		\$2,700	
Football	\$300 x 5 competitions		\$1,500	
Softball	\$300 x 9 competitions		\$2,700	
				\$12,900
Supplies and Fees				
Officials/Referees - Baseball	22 Umpires Fee - Freshman		\$1,298	
Officials/Referees - Basketball	16 Freshman Referee Fee		\$976	
Officials/Referees - Football	15 Referees - Freshman		\$930	
Other Dues & Fees - Ex Curr - Baseball	1 RIL League Fee - Freshman		\$45	
Other Dues & Fees - Ex Curr - Basketball	1 RIL Freshman League Fee		\$45	
Other Dues & Fees - Ex Curr - Basketball - F	1 RIL Freshman League Fee		\$45	
Other Dues & Fees - Ex Curr - Football	1 RIL League Fee Freshman		\$45	
Other Dues & Fees - Ex Curr - Wrestling	2 JV/Fresh Tournament Entry Fees		\$1,200	
				\$4,584
Total High School Freshman Athletic Reduction				\$36,408

Impact to COA Recommended FY18 Budget Reduction of \$1.2m



Athletics - High School Varsity

Coaches			
Ice Hockey - boys	Coaches Stipend	\$5,191	
	Asst Coaches Stipend	\$3,282	
Ice Hockey - girls	Coaches Stipend	\$5,191	
	Asst Coaches Stipend	\$3,282	
Gymnastics	Coaches Stipend	\$4,949	
Wrestling	Coaches Stipend	\$5,439	
	Asst Coaches Stipend	\$3,329	
			\$30,663
Social Security / Medicare Tax		7.65%	\$2,346
Transportation			
Ice Hockey - boys	\$300 x 22 competitions	\$6,600	
Ice Hockey - girls	\$300 x 22 competitions	\$6,600	
Gymnastics	\$300 x 7 competitions	\$2,100	
Wrestling	\$300 x 10 competitions	\$3,000	
			\$18,300
Supplies and Fees			
Athletic Supplies - Hockey	30 Game Socks - white	\$389	
Athletic Supplies - Hockey	30 Game socks - Navy	\$389	
Athletic Supplies - Hockey - F	30 Game Socks - white	\$389	
Athletic Supplies - Hockey - F	30 Game Socks - navy	\$389	
Ice Rink Rental - Hockey	50 Practice Ice Time	\$12,500	
Ice Rink Rental - Hockey	15 Game Ice Time	\$3,750	
Ice Rink Rental - Hockey - F	50 Practice Ice Time	\$12,500	
Ice Rink Rental - Hockey - F	15 Game Ice Time	\$3,750	
Maint & Repair - Furniture/Fixtures - Hockey	5 Ice Hockey (Coed) Helmet Reco	\$88	
Maint & Repair - Furniture/Fixtures - Hockey - F	15 Ice Hockey Helmet Recondition	\$263	
Officials/Referees - Hockey - F	24 Officials Fee	\$2,280	
Officials/Referees - Hockey	24 Officials Fee	\$2,280	
Other Dues & Fees - Ex Curr - Hockey	1 RILL League Fee	\$95	
Other Dues & Fees - Ex Curr - Hockey	1 RILL League Assignor Fee	\$45	
Other Dues & Fees - Ex Curr - Hockey	10 Police Detail	\$2,300	
Other Dues & Fees - Ex Curr - Hockey - F	1 RILL League Fee	\$95	
Other Dues & Fees - Ex Curr - Hockey - F	1 RILL League Assignor Fee	\$45	
Officials/Referees - Gym - F	12 Judges	\$1,092	
Other Dues & Fees - Ex Curr - Gymnastics	1 RILL League Fee	\$225	
Other Dues & Fees - Ex Curr - Gymnastics	1 RILL League Assignor Fee	\$45	
Renting Land & Building - Gymnastics - Female	1 Facility Use Fee	\$3,500	
Athletic Supplies - Wrestling	30 CK Custom Singlets	\$2,700	
Athletic Supplies - Wrestling	2 Scorebooks	\$10	
Officials/Referees - Wrestling	9 Referee - Varsity	\$828	
Officials/Referees - Wrestling	9 Referee - JV	\$325	
Other Dues & Fees - Ex Curr - Wrestling	2 JV/Fresh Tournament Entry Fee	\$1,200	
Other Dues & Fees - Ex Curr - Wrestling	1 RILL League Fee	\$280	
Other Dues & Fees - Ex Curr - Wrestling	1 RILL League Assignor Fee	\$45	
			\$51,794
Total High School Athletic Reduction			\$103,103

Impact to COA Recommended FY18 Budget Reduction of \$1.2m



- Remaining unknown increase summer enrollment
- Increased class size
- Decreased Student Support
- Loss of valuable programs
- Loss of competitive edge with high performing districts
- Loss of embedded Professional Development
- Risk of losing State and National recognition
 - i.e. HS Gold Medal Status
 - Blue Ribbon Schools

Fiscally Responsible Budgeting



- Ensure that we have a balance budget
- Consider the needs of all students
- Meet state and federal mandates
- Avoid negative impact on the Town Bond Rating
- Avoid Structural Budget Deficit

Structural budget deficit: results from a fundamental imbalance in government receipts and expenditures. Example: Use of one time revenue to support on-going operating expenses.

Barrington School Committee

Fund Balance/Spending Policy (DBB)



Introduction

The purpose of this document is to recommend policies regarding appropriate levels of Fund Balances and Retained Earnings for the School Department Operating Fund.

This policy is intended to provide guidelines for budget decisions relative to the appropriate use of resources and the maintenance of adequate reserves sufficient to ensure that programs and services continue to students when unanticipated expenditures, emergencies and/or fluctuations in revenue sources occur.

School General Unrestricted Operating Fund – Unassigned Undesignated Fund Balance (as defined per GASB 54)

The School Department shall maintain an unreserved unassigned fund balance of no less than 1 percent of its general operating expenditures.

These funds will be limited to one time emergency expenses. The intent is to avoid deficient spending for specific emergencies outlined below:

Excess expenses for Heating and Electricity that exceed budget.

Excess expenses related to Special Education; such as, but not limited to out-of-district placements and special education services.

Excess expenses for Medical Insurance for employees who exercise their option for coverage as defined by the medical plan document and labor contracts.

These funds cannot be used for hiring additional personnel.

After completion of the annual audit, if the undesignated unassigned fund balance exceeds 1% of the prior year's operating budget, the excess funds shall be designated assigned for capital projects and will be transferred into the applicable School Improvement Capital Reserve Funds for use on non-recurring expenditures.

The Barrington Public Schools shall, when possible, expend funds beginning with those funds that have the highest level of restriction first, and will spend those funds with the lowest level of restriction last.

Approved 04/23/09

Amended 06/23/11

What is Surplus / Fund Balance



Surplus is the amount of money remaining at the end of fiscal year. Per the School Committee Policy, funds are transferred to the Capital Reserves. They are reinvested in school capital projects eligible for RIDE reimbursement and to avoid issuing long term bonds.

For example, on a \$2.4m project the potential savings in bond interest and cost of bond issuance is approximately \$600k

Audited Financial Statement

Fund Balance History



Barrington Public Schools									
Surplus Allocation									
	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16
Expenses		\$ 1,645,190	\$ 2,158,143	\$ 1,164,223	\$ 386,053	\$ 526,242	\$ 528,295	\$ 765,349	\$ 506,177
Revenue		\$ (891,633)	\$ (802,022)	\$ 82,131	\$ 222	\$ 262,227	\$ 97,374	\$ 118,253	\$ 232,605
Surplus	\$ 239,168	\$ 753,557	\$ 1,356,121	\$ 1,246,354	\$ 386,275	\$ 788,469	\$ 625,669	\$ 883,602	\$ 738,782
Fund Balance - Prior Year		\$ 440,387	\$ 406,535	\$ 424,021	\$ 421,313	\$ 433,793	\$ 447,125	\$ 453,375	\$ 463,755
Prepaid Postage						\$ (1,995)	\$ 1,995	\$ (7,204)	\$ (7,187)
Transfer to Town MV Phase-out		\$ -	\$ -	\$ 29,708	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer for other uses		\$ -	\$ 30,600	\$ 21,538	\$ 4,473	\$ (60,471)	\$ (67,960)	\$ (77)	\$ -
Fund Balance before Designated Transfer		\$ 1,193,944	\$ 1,793,256	\$ 1,721,621	\$ 812,061	\$ 1,159,796	\$ 1,006,829	\$ 1,329,696	\$ 1,195,350
Reduction Fund Balance - Designated									
Re-Approp School Surplus		\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ 50,000	\$ -
Designed to Town		\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Cap Res - Tech		\$ -	\$ 100,000	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -
Transfer to Cap Res - Sch Imp		\$ 787,352	\$ 919,234	\$ 950,308	\$ 28,268	\$ 712,672	\$ 553,454	\$ 815,941	\$ 723,662
Total Reduction - Designated		\$ 787,352	\$ 1,369,234	\$ 1,300,308	\$ 378,268	\$ 712,672	\$ 553,454	\$ 865,941	\$ 723,662
Audited Undesignated Fund Balance per SC Policy	\$ 440,387	\$ 406,535	\$ 424,021	\$ 421,313	\$ 433,793	\$ 447,125	\$ 453,375	\$ 463,755	\$ 471,688
		\$ 1,193,887	\$ 1,793,255	\$ 1,721,621	\$ 812,061	\$ 1,159,797	\$ 1,006,829	\$ 1,329,696	\$ 1,195,350

Reinvestment School Infrastructure



DTC Controls	Nayatt	11/1/2005	\$17,400
DTC Controls	Primrose	11/1/2005	\$16,500
Fascia	High School	4/1/2004	\$43,800
Soffit Replacement	Nayatt	9/1/2005	\$90,021
Soffit Replacement	Primrose	9/1/2005	\$90,021
Fire Doors	Primrose	9/1/2008	\$193,787
Fire Doors	Nayatt	9/1/2008	\$193,787
Fire Doors	Hampden	9/1/2009	\$84,120
Fire Doors	Sowams	9/1/2009	\$31,599
Parking Lot	High School	9/1/2011	\$776,026
Parking Lot	Sowams	9/1/2012	\$210,386
Parking Lot	Primrose	9/1/2015	\$665,793
Pre-School Playground	Primrose	8/1/2015	\$117,473
Removal Underground Tank	Primrose	8/1/2015	\$37,749
Removal Underground Tank	Hampden	8/1/2016	\$22,199
Removal Underground Tank	Nayatt	8/1/2016	\$10,475
Watermain upgrade	Primrose	7/1/2016	\$20,200
Watermain upgrade	Nayatt	9/2/2015	\$22,580
Office Civil Rights - ADA	High School	8/1/2015	\$130,858
Imm Health & Safety - Phase I	Elms	8/1/2015	\$1,207,870
ADA, Bathrooms, ramps, railings			
Imm Health & Safety - Phase II	Nay, PH, HM	8/1/2016	\$522,680
Office Security and Nurses Rooms			
			<u>\$4,505,324</u>

Reinvestment School Infrastructure



School Improvement - Capital Reserve Fund		
Summary FY08 - FY16		
Transfer to Capital Reserve - School Improvement		\$ 4,767,229
Completed Captial Projects		\$(4,505,324)
Housing Aid Reimbursement		\$ 1,202,171
Audited Financial Report 6/30/2016		\$ 1,464,076
YTD Expenditure FY17		\$ (551,816)
Interfund Transfer to Middle School Project		\$ (570,053)
		\$ 342,207
Interfund Transfer from Bonds		\$ 570,053
School Committee Policy Transfer		\$ 723,662
Capital Reserve Balance		\$ 1,635,922
RIDE Approved Capital Project FY18 - FY22		\$ 3,414,000
Variance needed through FY22		\$ 1,778,078

Discussion / Questions



Barrington Public Schools