

FY2015 Proposed Topsfield Elementary School Budget

Budget Analysis

FY2014 Approved Local Appropriation:	6,339,174	6,629,931	4.59%
Requested Finance Committee Proposed Guideline in \$ and %	165,452	2.61%	9.76%
Requested Finance Committee Ext. Ed. in \$ and %	162,793	2.57%	
Total Requested FY2015 Local Appropriation in \$ and % as of March 6, 2014	6,667,419	5.18%	
Override Request			
2.00 FTE Classroom Sections	111,394		
.80 FTE Learning Specialist	61,052		
Extended Studies Program	27,849	200,295	
<u>Potential - Technology Equipment</u>	<u>90,462</u>		
Total Override	290,757		
Requested Warrant Article for extraordinary Special Education			
Special Education	100,000		
Original Draft I Proposed FY2015 Elementary School Budget in \$ and %	7,323,112	15.52%	

Extraordinary Education Costs	
Student B: Private Tuition	94,257
Student B: Transportation	18,871
Student C: Instruction & Support	30,990
Student C: Special Education Aide	18,675
Total Extraordinary Education Costs	162,793

Note: \$.09 per \$1,000. The average home valuation = \$504,000 (Based on FY2014 Rates/Values)

Override Amount	Est. Tax Impact	Override Amount	Est. Tax Impact
100,000	45.36	500,000	226.80
200,000	90.72	600,000	272.16
300,000	136.08		
400,000	181.44		

Note: Impact on a home valuation = \$400,000 - \$800,000 (Based on FY2014 Rates/Values)

Home Value	100K Override	200K Override	300K Override
400,000	36.00	72.00	108.00
500,000	45.00	90.00	135.00
600,000	54.00	108.00	162.00
700,000	63.00	126.00	189.00
800,000	72.00	144.00	216.00

Adjustments (Approved & Proposed)

Description	Amount	Budget Increase Impact	Percentage Impact	Comments	
Proposed Budget Increase - Starting Point		983,938	15.52%		
1	Special Education - Non Public Tuitions	48,000	935,938	14.76%	Reduced by School Committee 3/14
2	Special Education - Transportation	6,800	929,138	14.66%	Reduced by School Committee 3/14
3	Special Education - Non Public Tuitions	35,540	893,598	14.10%	Reduced by School Committee 3/14
4	Special Education - Transportation	5,150	888,448	14.02%	Reduced by School Committee 3/14
5	Proctor & Steward Teacher Salaries	20,000	868,448	13.70%	Reduced by School Committee 3/14
6	Central Office Admin Assist Step 11 Proposal	1,434	867,015	13.68%	Reduced by School Committee 2/14
7	Central Office Accounting Step 11 Proposal	436	866,579	13.67%	Reduced by School Committee 2/14
8	Central Office Telephone - Fiber Internet	12,818	853,761	13.47%	Reduced by School Committee 2/14
9	Central Office Computer Equipment	7,605	846,156	13.35%	Reduced by School Committee 2/14
10	TTU Director of Technology	26,600	819,556	12.93%	Reduced by School Committee 2/14
11	TTU Technology Support Specialists	13,000	806,556	12.72%	Reduced by School Committee 2/14
12	1.0 FTE Custodian	34,200	772,356	12.18%	Reduced by School Committee 2/14
13	Evaluation Team Facilitator	65,969	706,387	11.14%	Reduced by School Committee 2/14
14	CLIC - Steward	50,000	656,387	10.35%	Reduced by School Committee 2/14
15	Learning Specialist	30,310	626,077	9.88%	Reduced by School Committee 2/14
16	Custodial Summer Support -Part of Custodial Restoration	7,000	619,077	9.77%	Reduced by School Committee 3/14

Proposed Program Enhancements - Cut by School Committee

	Description	Amount	Budget Increase Impact	Percentage Impact	Comments
17	Technology Equipment - Proctor & Steward School	90,462	528,615	8.34%	Reduced by School Committee 2/14 - Potential Override
18	Extended Studies - Proctor School	27,849	500,766	7.90%	Reduced by School Committee 3/14 - Request Place on an Override
19	Learning Specialist	61,052	439,714	6.94%	Reduced by School Committee 3/14 - Request Place on an Override
20	Proctor & Steward Schools - Proposed 2.0 FTE Sections	111,394	328,320	5.18%	Reduced by School Committee 3/14 - Request Place on an Override
21	Proctor & Steward Facilities	10,000	318,320	5.02%	Reduce Facilities budgets at the Proctor & Steward Schools
22	Educational Supplies - Proctor & Steward	10,000	308,320	4.86%	Level Fund Educational Supplies at Proctor and Steward.
23	CLIC - Proctor School	40,000	268,320	4.23%	Discontinue the CLIC Program adopted by the School Committee in FY2014
24	Classroom Section	40,000	228,320	3.60%	Discontinue classroom section/educational support added at Steward School in FY2014.
25	Special Subjects	10,000	218,320	3.44%	Reduction in Art, Music & PE
26	Reading Support	16,000	202,320	3.19%	Other Options - Reduce Reading Support
27	2.0 Special Education Aides	30,000	172,320	2.72%	Other Options - Eliminate 2.0 Special Education Aides
28	Crossing Guards	19,530	152,790	2.41%	Other Options - Eliminate Crossing Guards at Proctor Schools
29	Regular Day Transportation	24,930	127,860	2.02%	Other Options - Reduce regular day transportation from seven buses to six.

Proposed Programs - Priority for FY2015 School Committee

Level Service

Requested Finance Committee Guideline = 2.61% + \$162,753 for Extraordinary Education Expenses

Finance Committee Guideline Version 2.0 Tax Recap = 3.95%

Override value = \$290,757. Override items include 2.0 FTEs (1.0 at Proctor and 1.0 at Steward) \$111,394, .80 FTE Learning Specialist \$61,052, .50 FTE Extended Studies \$27,849, and \$90,462 for end-user technology.