

Grafton Public Schools

FY20 Budget Recommendation Town Meeting Summary



**Full School Department Budget:
<https://www.graftonps.org/budget>**

Grafton School Committee

Peter Carlson, Chair
Laura Often, Vice Chair
Jennifer Connelly, Secretary
Maureen Cohen
Melissa Mazan
Anja Dickman – Student Representative
Tyler Concaugh – Student Representative

FY20 Budget Recommendation Town Meeting Summary

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The full school department budget is available at: <https://www.graftonps.org/budget>
The full budget document provides the following additional detail pages/documents:

% Total Town Budget for School Districts
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Capital Plan



Grafton Public Schools

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March 2019

Fiscal Year 2020: Superintendent's Budget Message

Introduction

The preliminary FY20 Grafton Public Schools budget is founded on the desire to maintain current programming and staffing. This will require an increase in funding given lower than expected state funding and rising special education and personnel costs. The preliminary FY20 budget is a level-service request.

The school department has taken various actions to further strengthen the educational programming provided in Grafton. Those include:

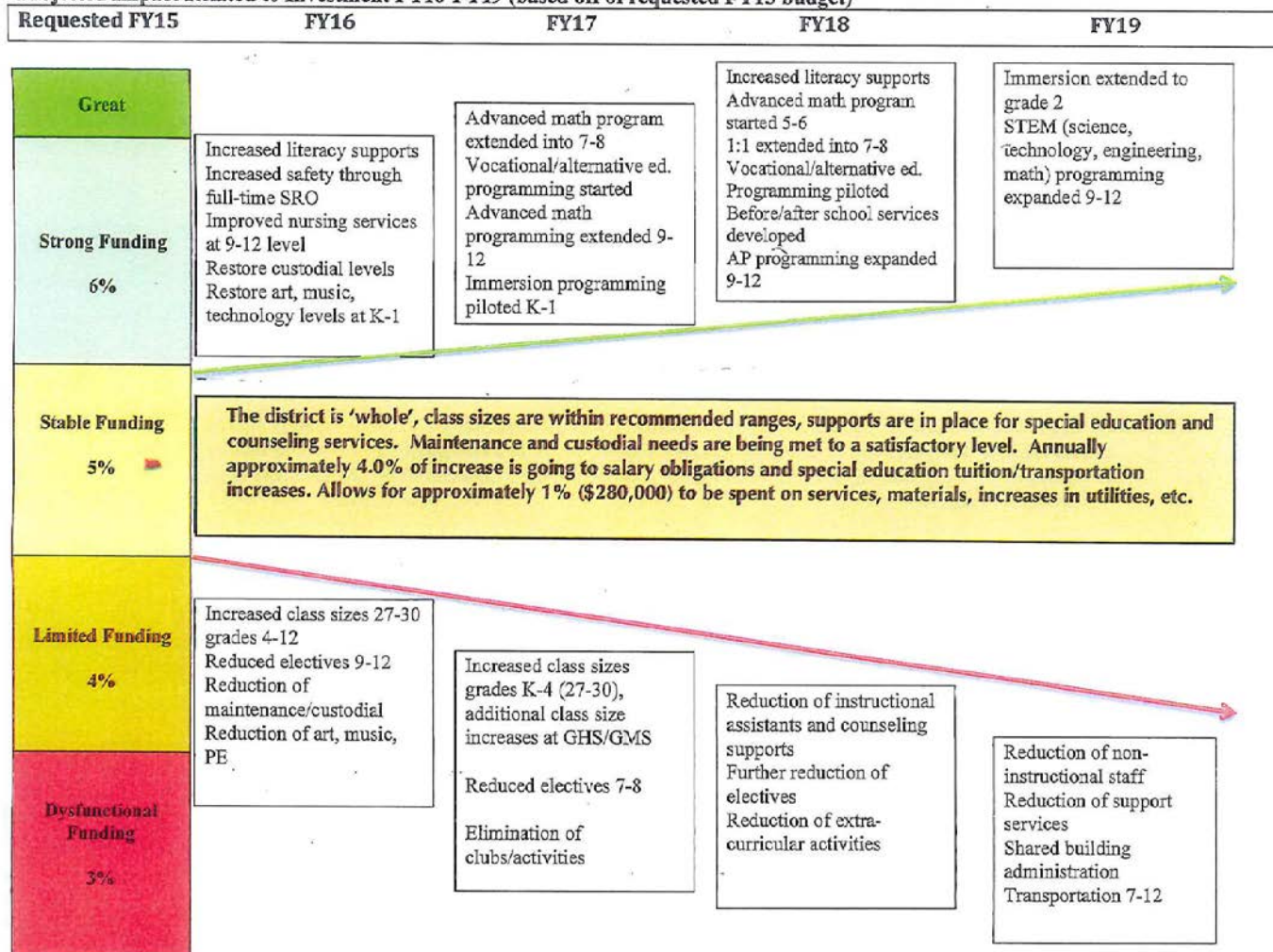
- Developing a comprehensive long-range capital improvement plan
- Creating a new strategic plan. This strategic plan is designed to maximize the use of available funding and to plan for the possibility of further improvements to the school district if additional funding becomes available
- Partnering with partnership with Mass Insight to increase the number of Advanced Placement courses made available to our students and to increase both the level of participation and support for students taking these rigorous courses
- Developing programming for students with specialized needs at all levels
- Expanding the use of co-teaching to maximize student learning in the least restrictive environment possible
- Investing in refreshing outdated technology hardware
- Publishing a K-12 curriculum that is rigorous, engaging, and aligned to state frameworks
- Producing a comprehensive K-6 Standards-Based Report Card with accompanying Parent Brochures and Curriculum Resource Guides

The budget is a product of a successful override vote that took place in June 2014. The override provided the Grafton Public Schools with funding that allowed for annual growth of 5.25% through FY19.

The override funding placed the school district at the low end of stable funding for five years. Stable funding is defined as an annual increase of 5.0% - 6.0%. An increase in this range keeps the school district 'whole,' in that class sizes will remain within recommended ranges; special education and student support needs will be met; and basic maintenance and custodial needs will be addressed. The override averted disaster and kept the school district above water in terms of functionality. The range of funding secured through the successful override is illustrated in the following chart. This chart was designed in 2014 and has proven to be accurate.

Projected Impact Related to Investment FY16-FY19

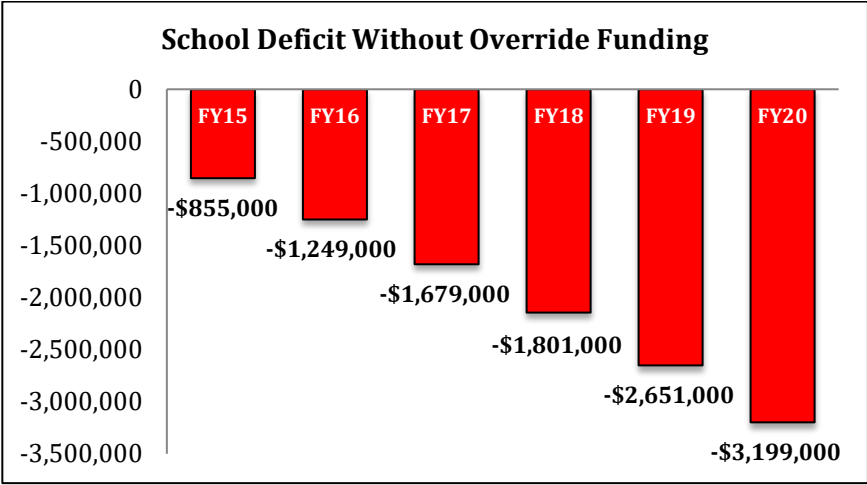
Projected Impact Related to Investment FY16-FY19 (based off of requested FY15 budget)



Annually, approximately 4.0% of the intended 5.25% increase was to be utilized for contractual obligations and special education tuition/transportation increases. The remaining 1.25% (\$457,000) is intended to be spent on services, materials, increases in utilities, etc. The margin is thin, and any financial changes can negatively impact it. For example, the funding allocation to the school department was negatively impacted by an increase in insurance costs experienced by the town and resulted in only 4.17% being provided to the school department for FY18. For FY19 the school department received an increase of 5.25%.

While the funding derived from the override was stable and predictable, there are a number of variables that are not. These variables include insurance costs, state funding, enrollment, and special education needs. While these variables negatively impact our ability to remain stable, it is important to realize the critical impact of the override funds. In FY20 alone, the challenges we are facing would be significantly greater without override funding. Without this funding, there is no question that the district would have to minimize programming, increase class sizes to over 30 in all grade levels (K-12), and reduce staffing by at least twenty positions. Our inability to meet the needs of students with special needs would also be compromised, which would result in additional out-of-district tuitions.

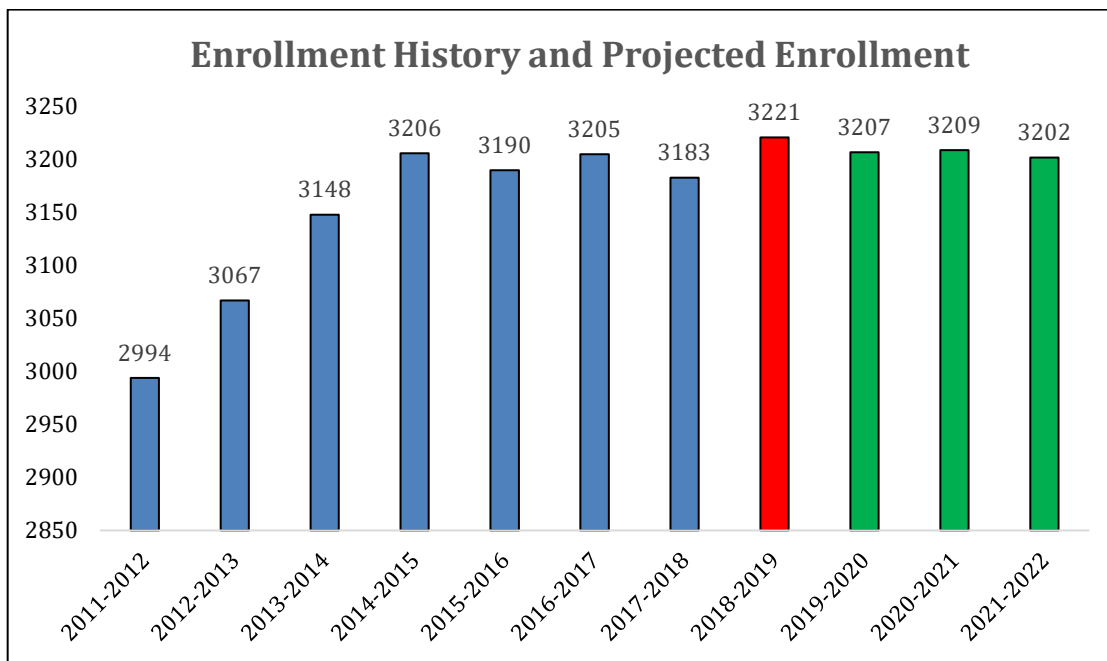
The override funding approved in the spring of 2014 undoubtedly prevented the Grafton Public Schools from becoming dysfunctional. The deficit that would have been encountered on an annual basis without the successful override vote is illustrated below. These figures assume the town would have funded the school department at a 4% annual rate of increase if the override was not approved.



The following critical factors affect the school department budget this year, and in the years to come.

Enrollment

While student enrollment has grown annually over the past two decades, we are moving into a period of expected enrollment stability. Students moving into and out of the school district continually fluctuates. Through economy of scale, we are able to absorb increases and maintain comparatively low-class sizes. For the most part, it is fairly predictable and manageable. However, we cannot predict the number of students who move into the school district with special needs. These needs include, but are not limited to, English not spoken as a primary language and the need for special education services. Another area of significant unpredictability is at the preschool level. Our preschool program is driven by the number of students who require special education services upon turning three years of age. There has been a significant and consistent rise in the number of preschool students with needs. Over the past four years we have had to double our number of preschool classes to meet this growing need.



Special Education Needs

Approximately 17% of our students receive special education services. These services range greatly depending on needs and we consistently work to ensure that the breadth and quality of our services are exceptional. To this end, we continuously develop and improve upon programming. These efforts require annual investment in staffing, professional development, and curriculum materials and supplies. Despite our continual efforts, some special education students' needs cannot be met within the district. Some intensive medical, emotional, and learning needs require schooling that the school district is not equipped to provide. These students often require enrollment in a private school designed to meet their particular needs. Historically, we have addressed approximately 99% of students' needs in-district; a very low percentage of students with special needs are sent to out-of-district placements.

The FY20 budget includes 2.0 FTE in teacher requests related to the provision of special education services:

- One special needs teacher position at North Street Elementary School
- One special needs teacher position at Grafton High School

State Funding

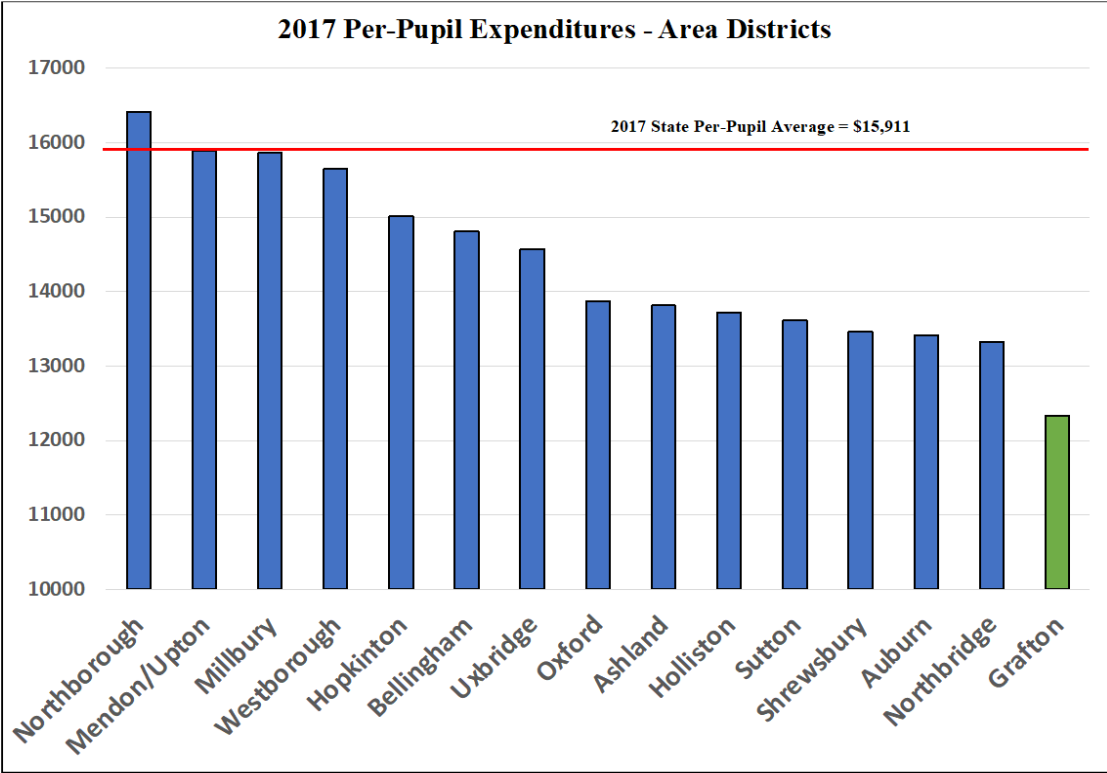
The town hoped to be able to fund the schools at an increase rate of 5.25% per year through FY19. Part of projecting town revenue through FY19 involved estimating the amount of state aid that will be received. For the FY16 budget, Chapter 70 funding levels fell below what was anticipated, as Grafton became a 'minimal aid' district and began receiving the base amount of \$20.00 per pupil. This decrease in state aid is expected to continue for the foreseeable future.

Per-Pupil Funding

There is no doubt that the return-on-investment in the Grafton Public Schools is among the strongest in Massachusetts. The Grafton Public Schools consistently demonstrates strong performance in all areas and is highly competitive with neighboring communities, despite our low per-pupil funding.

Comparison

Out of the 327 districts in the state, Grafton has the ninth lowest per-pupil spending rate. The per-pupil expenditure figure provides an apple-to-apple comparison of all districts as it includes all expenditures for the schools (using the same funding categories) and divides by the total enrollment. Based on the most recent figures released in August 2018, Grafton spent \$12,200 dollars per pupil. The only districts in the state that spent less per pupil are Brookfield, Berkley, East Bridgewater, Dudley-Charlton Regional, Southamptn, North Attleborough, Quaboag Regional, and Melrose. The state average is \$15,956 per-pupil. Below is an illustration highlighting the per-pupil expenditures in comparison to the state average and area districts.



Looking Ahead

Annually we are faced with a multi-faceted dilemma. Each year the schools receive roughly 60% of available dollars in Grafton, which is comparatively among the highest percentages in the area (page #10). The town is undoubtedly providing as much as possible to the schools. Despite this generosity, the amount of available

funding pales in comparison to area towns (page #11). Grafton finds itself caught between not having enough industry to drive competitive funding through taxation and being too affluent to receive significant grant and state funding (page #12). These two factors have resulted in the Grafton schools consistently being in the bottom 3% in the state in funding.

An unfortunate result is that frustrations rise annually when the schools ask for more monies than are available. The schools are trying to provide a competitive education and keep pace with area communities while the town is trying to make that possible without further increasing the burden of taxation upon the citizens. These frustrations waned in 2014 when all three boards worked together to ensure that the school department did not incur any reductions and the roads were significantly improved.

Projections

At the tri-board meeting held on October 30th, the Town Administrator shared projections for future school funding. These projections include tentative estimates that included revenue from potential industrial projects in town.

Fiscal Year 20 – 4.5%	Fiscal Year 25 – 3.0%
Fiscal Year 21 – 3.15%	Fiscal Year 26 – 3.0%
Fiscal Year 22 – 4.1%	Fiscal Year 27 – 3.0%
Fiscal Year 23 – 3.0%	Fiscal Year 28 - 3.0%
Fiscal Year 24 – 3.0%	Fiscal Year 29 – 3.0%

Given this information, we have forecasted the needs of the school district over the coming five years and contrasted that forecast with anticipated funding. The forecast aims to provide for a level-service budget that takes into account contractual obligations (current and anticipated with 500+ employees, including four units); increases in transportation and utilities; changes in enrollment; and special education costs (including out-of-district placements). Level-service projections assume stability in the current level of grant and state funding. The forecast calls for the addition of a number of positions to meet special education mandates, reinstatement of previously eliminated positions, and providing for anticipated programming needs in the coming years.

Our programming needs include four positions in FY20: two special education teachers, an elementary adjustment counselor, and the re-instatement of a STEM coordinator position that was cut two years ago. The FY20 budget will allow for three positions to be funded in FY20 (special education teacher positions and the elementary adjustment counselor). Assuming these three positions become a reality in FY20, we will add STEM coordinator position to the FY21 budgetary request. The FY21 projection includes three programming positions: elementary adjustment counselor, manufacturing teacher, and re-implementation of the humanities coordinator position that was reduced two years ago. In FY22-FY24 we included a placeholder for two or three additional staff annually that could be used for mandated or programming needs. In total, these additions equate to between .4% and 1.06% of the total school department budget in each of the projected five years. Details on individual year increases (FY20-FY24) are detailed on pages # 15-19.

The projected level-service needs contrasted with the projected funding levels are illustrated below and are detailed on page #20 (It is important to note that if funding is not available in any given year, future budget requests will have to increase in order to reinstate reduced positions and meet mandated requirements. The needs will carry over into following years).

	FY20	FY21	FY22	FY23	FY24
Projected Need	Requested +5.47%	\$38,740,718 (+5.90%)	\$40,593,577 (+4.78%)	\$42,323,816 (+4.26%)	\$44,126,920 (+4.26%)
Projected Funding	\$36,582,273 (+4.50%)	\$37,734,615 (+3.15%)	\$40,329,087 (+4.10%)	\$41,811,384 (+3.0%)	\$43,593,531 (+3.0%)
Difference	\$0	-\$1,006,104	-\$264,490	-\$512,432	-\$533,389
Cumulative Difference	\$0	-\$1,006,104	-\$1,270,594	-\$1,783,026	-\$2,316,415

Remaining Competitive

The provision of a level-service budget year after year leads to an organization falling behind. The School Committee is responsible for ensuring that the school district remains as competitive as possible. To that end, the committee has led the development of a strategic plan that maximizes the use of existing resources to ensure that students receive the best possible education. They have identified areas that require a fiscal investment to be competitive with area districts. The following positions/investments capture some of their thinking:

- Adjustment counselor supports (Grades K-6)
- Supports for STEM programming
- Supports for humanities programming
- Increase manufacturing/engineering opportunities
- Increase in Advanced Placement courses
- Robotics
- Late busses
- Language immersion programming
- Lower class sizes/added electives at GHS
- Vocational/alternative education programming
- Expand STEM programming
- Later start times implemented
- Expansion of 1:1 program

Since projections over the next decade indicate a significant shortfall in school funding, the town must face the daunting challenge of deciding the level of services they wish to provide and then determine the means for making those choices a reality.

Summary

The Grafton schools have managed to provide a tremendous return on investment while coming perilously close to falling off the fiscal cliff for many years. The successful override in 2014 provided a five-year life

preserver that renewed the district's ability to pay competitive wages; provide relatively small class sizes; maintain advanced placement courses, athletics, and arts programming; support ongoing teacher development; and deliver excellent special education services. Our core is made up of an excellent, caring staff and a solid, comprehensive, instructional program. We have managed to maintain the school district while annually flirting with dysfunction resulting from budgetary shortfall. Given the fact that we have almost no margin for unexpected costs (i.e. the need for special education tuitions, the need to hire an English-language learner teacher), any economic changes or shortfalls will surely result in the reduction of staff. Reductions in staff have an immediate impact on our programming. In many, if not most, districts there are layers of staff and materials that can be reduced in times of economic hardship. These reductions are undoubtedly unpleasant, but the core of those school districts are often spared from direct, lasting impact. We do not have those layers here in Grafton. This FY20 budget is based on level-service; we are aiming to replicate the services provided this year (2018-2019) and maintain our core.

As the school district is currently constituted, we are solid, intact, and built upon by year-to-year funding. We are not built or funded for improvement in the future. Currently, we have no provisions for growth. If we were a company, we would be one without a cent dedicated to research and development. While we annually spend months striving to sustain the core for the coming year, we never have a margin for funding contemporary best practices. As local districts implement later start times for students; expand 1:1 initiatives beyond high school; increase STEM programming; offer late buses for students to access additional opportunities; and increase social-emotional supports for students, we are thrilled to avoid reducing staff and are thankful to maintain as much of our core as possible.

As a school system we are continuously striving to ensure that our students are well-prepared for the challenges of the 21st century. The excellence that has been achieved to date is a reflection of collaboration with the community and the fiscal support of the town. We are excited about what the future holds for our children and the Grafton Public Schools, and we look forward to working together to create the best educational experience for the students of Grafton.

Sincerely,

A handwritten signature in black ink, appearing to read 'J. Cummings', with a stylized flourish at the end.

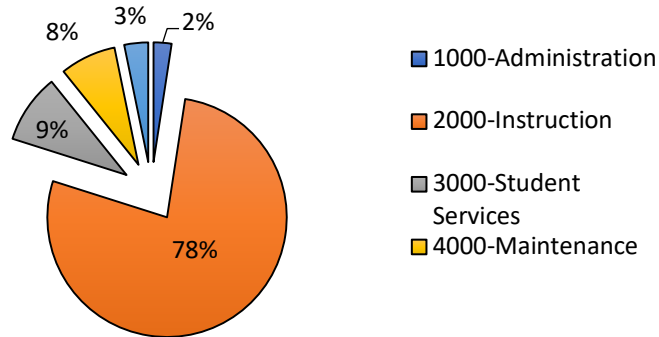
Jay Cummings
Superintendent

FY20 General Fund Budget Increase Summary				
SALARIES	Amount	Comments	% Total	% Increase
Employee Steps/Lanes/Raises	\$1,021,762	For all employees, 793K for teachers/nurses, 189K for hourly, 39K for admin	64.86%	2.92%
Restructuring/Retirements	-\$54,000	Restructuring technology, benefit of retirements		
New FY20 Mandated Positions				
NSES Special Education Teacher	\$55,000	Position needed for compliance with IEPS	3.49%	0.16%
GHS Special Education Teacher	\$55,000	Position needed for compliance with IEPS	3.49%	0.16%
Programming Needs				
Adjustment Counselor Gr 2-6	\$55,000	Student/Teacher supports	3.49%	0.16%
GHS English Teacher	\$55,000	Class size reduction and additional english electives	3.49%	0.16%
1.0 Teacher	-\$55,000	Reduction based on expected class sizes	-3.49%	-0.16%
STEM Coordinator	\$0	Support of curriculum, programming, assessment	0.00%	0.00%
Other				
Resource Officer	\$9,000	3 year grant, \$9,000 used in FY19	0.57%	0.03%
.25 Teacher	-\$11,622	Move .25 FTE of teacher to revolving fund	-0.74%	-0.03%
Aides/BLAs (added in FY18/FY19)	\$202,761	10 new aides needed for compliance	12.87%	0.58%
Aides/BLAs (projected for FY20)	\$40,000	2 new aides needed for compliance, based on trends	2.54%	0.11%
Total Salary Increase	\$1,372,902		87.15%	3.92%
EXPENSES				
Supplies/Contracts/Dues	\$35,675	Increase to reflect trend in actual spending	2.26%	0.10%
Technology Expenses	\$0	Increase to reflect trend in actual spending	0.00%	0.00%
PD/Textbooks	\$8,000	Increase to reflect trend in actual spending	0.51%	0.02%
Special Education Summer School	\$19,500	Increased summer services	1.24%	0.06%
Therapeutic Services	\$18,208	Increased student need for in-school services	1.16%	0.05%
Regular Ed Transportation	\$75,000	Contractual increases	4.76%	0.21%
Transportation to Private School	\$4,194	Contractual increases	0.27%	0.01%
In-Town Special Ed Transportation	\$125,924	Increased in-district routes	7.99%	0.36%
Out-of-Town Special Ed Transport	-\$104,604	Decreased out of district routes, increased rates	-6.64%	-0.30%
Utilities	\$80,000	one-time solar revenue used in FY19 budget	5.08%	0.23%
Maintenance	-\$14,400	Moving projects to capital, increase in costs	-0.91%	-0.04%
Capital	\$40,000	For projects needed outside of CIPC process	2.54%	0.11%
Private Out-of-District Tuitions	\$226,514	Increase in avg tuition for private placements	14.38%	0.65%
Tuitions Paid by Circuit Breaker	-\$226,368	Using circuit breaker to offset tuitions	-14.37%	-0.65%
Collaborative Tuitions	-\$85,232	Budget tuition increase of 3%, decrease 1 student	-5.41%	-0.24%
Total Expense Increase	\$202,411		12.85%	0.58%
Total Budget Increase	\$1,575,313	Total Budget Increase FY20 vs FY19	100.00%	4.50%
	\$1,575,313	4.5% increase over FY19 budget		
	\$0	Amount needed to cut from preliminary FY20 budget		

FY2020 Operating Budget– Account Overview

Account	FY16 Operating Budget	FY16/FY17 % Change	FY17 Operating Budget	FY17/FY18 % Change	FY18 Operating Budget	FY18/FY19 \$ Increase/ % Change	FY19 Operating Budget	FY19/FY20 \$ Increase/ % Change	FY20 Preliminary Budget
1000 Administration	87,734	1.10%	881,336	7.57%	948,040	\$-88,856 -9.37%	859,185	\$25,349 2.95%	884,533
2000 Instruction	23,039,363	5.11%	24,217,247	5.29%	25,499,107	\$1,398,032 5.48%	26,897,140	\$1,381,995 5.15%	28,279,135
3000 Student Services	2,588,833	7.91%	2,793,724	.24%	2,800,556	\$481,269 17.18%	3,281,825	\$124,786 %	3,406,611
4000 Maintenance	2,761,950	-2.85%	2,683,277	.84%	2,705,920	-\$74,625 -2.76%	2,631,295	\$125,389 4.77%	2,756,684
5000 Insurance	64,120	0%	64,120	-23.39%	49,120	\$0 0%	49,120	\$2,880 3.80%	52,000
6000 Civic Activities	6,825	9.89%	7,500	253.33%	26,500	\$0 0%	26,500	\$0 0%	26,500
9000 Spec. Education	1,004,048	27.72%	1,282,353	-3.91%	1,232,256	\$29,639 2.41%	1,261,895	-\$85,086 -6.74%	1,176,809
Total General Fund	30,336,872	5.25%	31,929,558	4.17%	33,261,500	\$1,745,460 5.25%	\$35,006,960	\$1,575,313 4.5%	\$36,582,273

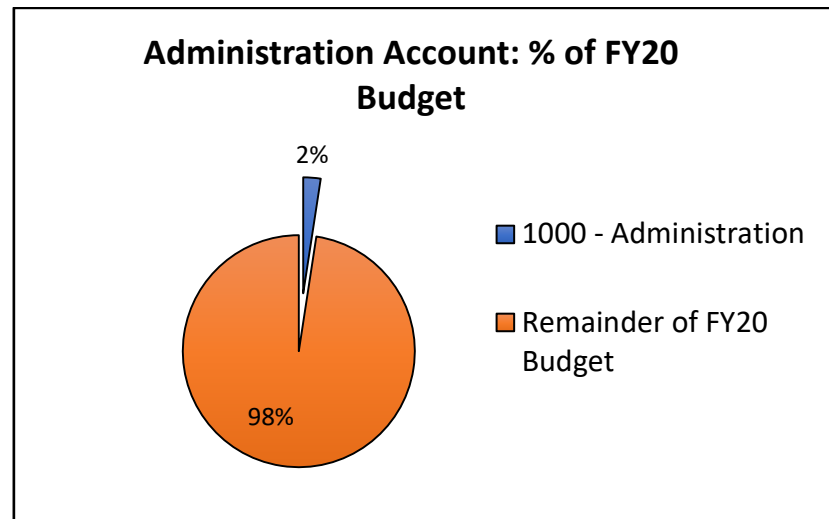
**Percentages of Preliminary FY20 Budget by
Account**



1000 – Administration Account

Account	FY16 Operating Budget	FY16/FY17 % Change	FY17 Operating Budget	FY17/FY18 % Change	FY18 Operating Budget	FY18/FY19 \$ Increase/ % Change	FY19 Operating Budget	FY19/FY20 \$ Increase/ % Change	FY20 Preliminary Budget
1000 Administration	871,734	1.10%	881,336	7.57%	948,040	\$-88,856 -9.37%	859,185	\$25,349 2.95%	884,533

Administration account defined: The administration account includes district advertising, central office staffing, legal expenses, and collaborative dues.



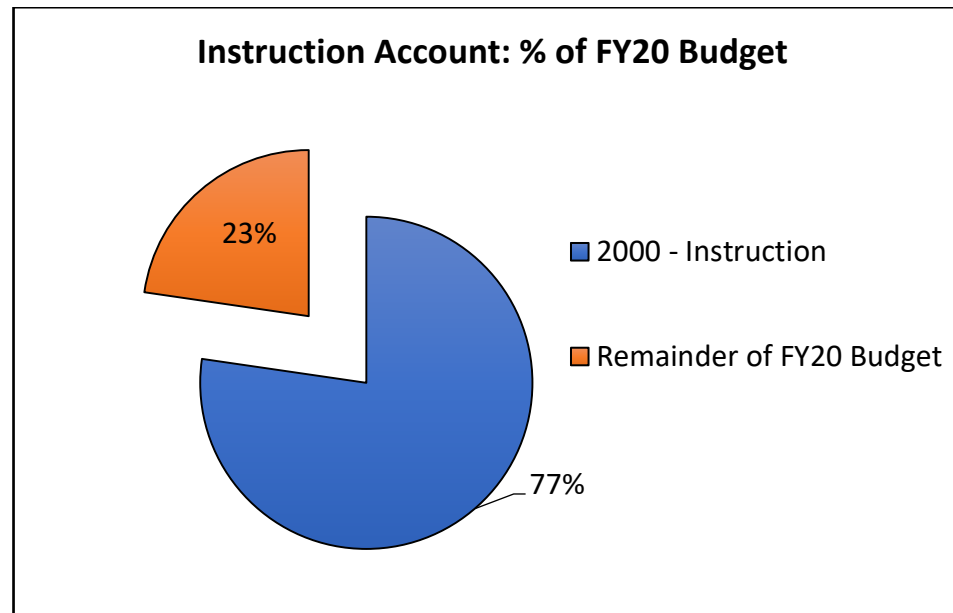
Summary of significant changes to the Administration Account for FY20:

No significant changes in 1000 lines in FY20 budget

2000 - Instructional Services Account

Instructional services account defined: The instructional services account includes the majority of personnel expenditures. Personnel includes building administration, secretarial, general and special education teaching staff, English as a Second Language staff, special education extended year salaries, substitutes, aides, library staff, professional development costs, instructional equipment, textbooks and instructional materials, guidance salaries and supplies, and building-based instructional supplies.

Account	FY16 Operating Budget	FY16/FY17 % Change	FY17 Operating Budget	FY17/FY18 % Change	FY18 Operating Budget	FY18/FY19 \$ Increase/ % Change	FY19 Operating Budget	FY19/FY20 \$ Increase/ % Change	FY20 Preliminary Budget
2000 Instruction	23,039,363	5.11%	24,217,247	5.29%	25,499,107	\$1,398,032 5.48%	26,897,140	\$1,383,995 5.15%	28,279,135



Summary of changes to the Instruction Account for FY20:

The instruction account includes the great majority of school personnel costs. Personnel costs have been increased due to the existence of two central factors. These factors include:

1. Increase in salary costs:

The preliminary FY20 budget includes cost of living adjustments of 2%, as well as steps and lanes where applicable. Two of the four bargaining units will have new contracts in FY20 (custodial and support staff) and the other two (teachers and nurses) will expire in June of 2020.

2. Increased staffing needs for FY20.

The following positions will provide continuation of existing services relative to programming. Currently these positions are funded within this preliminary FY20 budget.

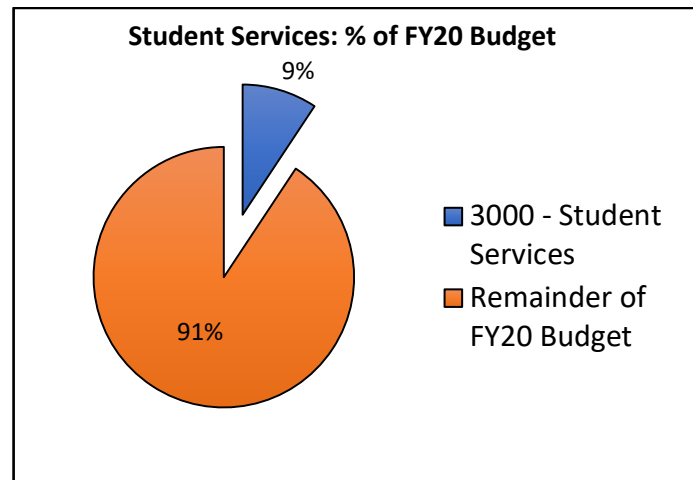
FY20 Staffing Additions (Teaching Positions)

Location	Cost	Position Requested	FTE	Rationale
Related to Special Education Mandates				
NSES	\$55,000	Special Education Teacher	1.0	Position required for compliance with individualized education plans
GHS	\$55,000	Special Education Teacher	1.0	Position required for compliance with individualized education plans
Strategic Investments				
MSES/NSES	\$55,000	Elementary Adjustment Counselor	1.0	A counselor will provide mental health services at the elementary level (grades 2-6) to support social-emotional needs through consultation with students, parents, and staff.

3000 - Student Services Account

Student services account defined: The student services account includes school nurse salaries, general bus transportation, special education transportation in-town, special education transportation to schools located outside of Grafton, athletics, and activities accounts. Transportation costs account for the great majority of monies allocated to this account.

Account	FY16 Operating Budget	FY16/FY17 % Change	FY17 Operating Budget	FY17/FY18 % Change	FY18 Operating Budget	FY18/FY19 \$ Increase/ % Change	FY19 Operating Budget	FY19/FY20 \$ Increase/ % Change	FY20 Preliminary Budget
3000 Student Services	2,588,833	7.91%	2,793,724	.24%	2,800,556	\$481,269 17.18%	3,281,825	\$124,786 3.80%	3,406,611



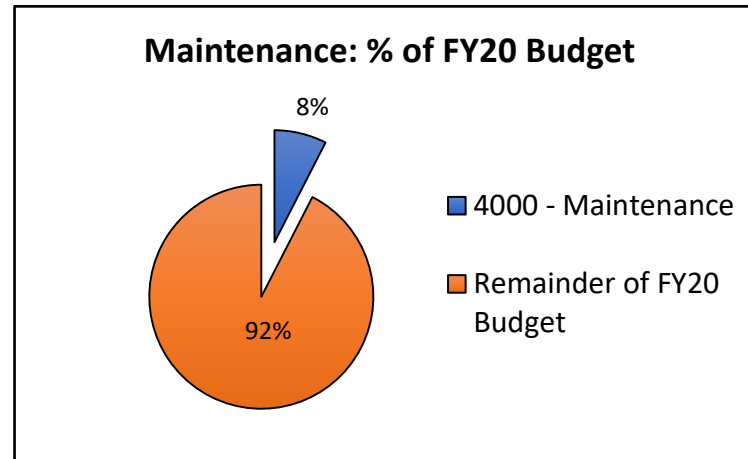
Summary of significant changes to the Student Services Account for FY20:

3000 Account	Changes for FY20	Increase/Decrease
3300	Specialized transportation decrease for out-of-district students	-\$104,604
3300	Increase in in-town special education transportation	+125,924
3300	Addition of transportation for Grafton residents attending private school in-town	+4,194
3300	Regular transportation contractual increase	+\$75,000

4000 - Maintenance Account

Maintenance account defined: The maintenance account includes custodial and maintenance salaries, custodial supplies, electricity, telephone, water, natural gas, maintenance expenses at all school buildings, and all service contracts (maintenance of heating systems, copiers, etc.).

Account	FY16 Operating Budget	FY16/FY17 % Change	FY17 Operating Budget	FY17/FY18 % Change	FY18 Operating Budget	FY18/FY19 \$ Increase/ % Change	FY19 Operating Budget	FY19/FY20 \$ Increase/ % Change	FY20 Preliminary Budget
4000 Maintenance	2,761,950	-2,85%	2,683,277	.84%	2,705,920	-\$74,625 -2.76%	3,631,295	\$125,389 4.77%	2,756,684



Summary of changes to the Maintenance Account for FY20:

4000 Account	Significant Changes for FY20	Increase/Decrease
4131	Electricity – one-time funds used in FY19	+\$40,000
4110-4240	Maintenance – increase in labor and material costs, move \$80k projects to 4300	-\$14,400
4300	Extraordinary Maintenance - for projects needed outside of CIPC process	-\$85,232

9000 – Special Education (Tuition) Account

Special education account defined: The special education account includes costs associated with students attending collaborative programs and out-of-district tuition costs. We are able to utilize Circuit Breaker funding to offset some of the costs associated with out-of-district tuitions. For FY19, \$388,000 is projected to be utilized from Circuit Breaker for out-of-district special education costs.

The circuit breaker program can be confusing and is often misunderstood. The law states a goal of 75% reimbursement and we are anticipating this program being funded at 65% in FY19. The following is a brief explanation of Circuit Breaker obtained through the Massachusetts Department of Elementary and Secondary Education website:

Circuit breaker program

The state special education reimbursement program, commonly known as the circuit breaker program, was started in FY04 to provide additional state funding to districts for high-cost special education students.

The threshold for eligibility is tied to four times the state average foundation budget per pupil as calculated under the chapter 70 program, with the state paying a percentage of the costs above that threshold. In FY16 the reimbursement rate was 75%, the state average foundation budget per pupil was \$10,486, so if a special education student cost a district \$80,000, the district's eligible reimbursement for that student would be $(\$80,000 - (4 * \$10,486)) * .75 = \$28,542$.

Circuit breaker reimbursements are for the district's prior year's expenses. Each summer, districts submit claim forms to ESE listing the types and amounts of special education instructional services provided to each student during the previous fiscal year. Administrative and overhead costs are not reimbursable. Standard rates for each type of service are established annually by ESE based on statewide surveys and are used to calculate the reimbursable cost for each student; this simplifies the claim process and minimizes the documentation which needs to be submitted. For students attending private 766 schools, the eligible cost for reimbursement is based on the approved tuition rate set by the state's Operational Services Division. In the event that current year tuition costs are projected to surpass the previous year's claimed costs by more than 25%, districts can claim for extraordinary relief.

Circuit breaker claims are audited by ESE, and adjustments are made to future payments in the event of disallowed costs. The single biggest reason for costs being disallowed is that the services have not been clearly documented on the student's IEP. Only services that are required by the IEP are eligible for reimbursement.

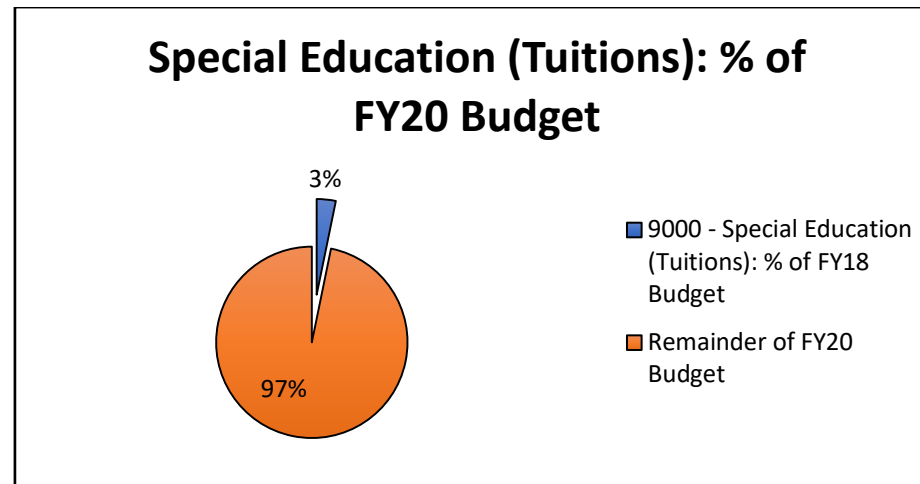
Circuit breaker reimbursements should be deposited into a special education reimbursement account. These funds may be expended by the School Committee in the year received or in the following fiscal year for any special education- related purposes, without further appropriation. As with all special revenues, the appropriating authority can and should consider the projected reimbursements for the following fiscal year when deliberating on the school district's general fund budget.

9000 Account – Special Education Tuitions

Tuition Expenditures	Actual FY17	% Increase FY17-FY18	Actual FY18	% Increase FY18-FY19	Actual FY19	% Increase FY19-FY20	Budget FY20
Prepaid Tuition Expended from Prior Year Appropriation	\$149,738	-100%	\$0	100%	\$8,110	-100%	\$0
Appropriation Expended	\$834,227	40.23%	\$1,196,800	7.87%	\$1,261,895	-6.74%	\$1,176,809
Circuit Breaker Expended	\$351,453	40.96%	\$495,415	84.75%	\$700,000	66.58%	\$1,166,086
Other Revolving Accounts	\$0	0%	\$0	0.00%	\$0	0%	\$0
Extraordinary Relief	\$310,832	-100%	\$0	0.00%	\$0	0%	\$0
Total Actual Tuition Cost	\$1,646,250	1.15%	\$1,665,215	30.74%	\$1,970,005	18.93%	\$2,342,895

9000 - Special Education (Tuition) Account

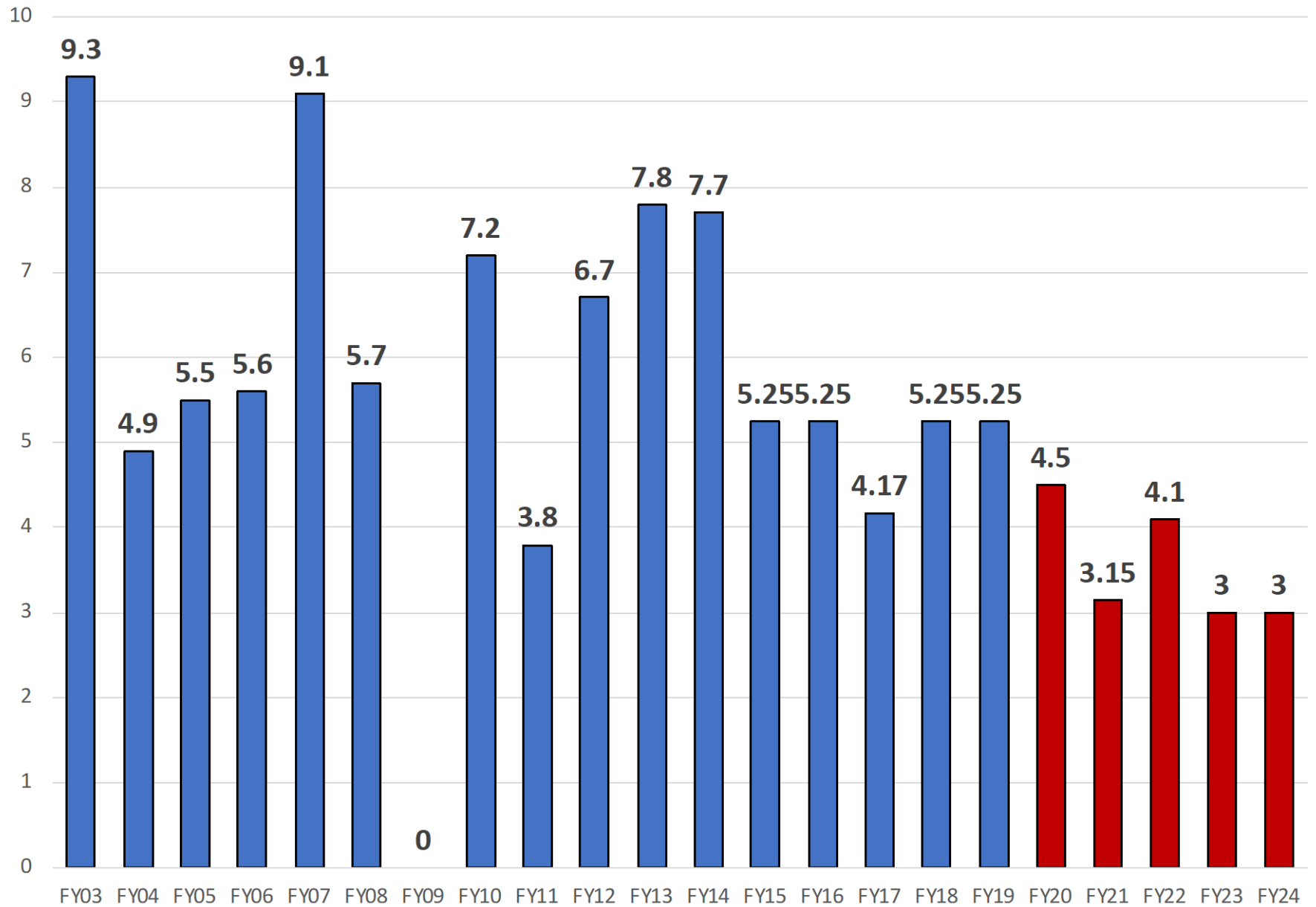
Account	FY16 Operating Budget	FY16/FY17 % Change	FY17 Operating Budget	FY17/FY18 % Change	FY18 Operating Budget	FY18/FY19 \$ Increase/ % Change	FY19 Operating Budget	FY19/FY20 \$ Increase/ % Change	FY20 Preliminary Budget
9000 Spec. Education	1,004,048	27.72%	1,282,353	-3.91%	1,232,256	\$29,639 2.41%	1,261,895	-\$85,827 -6.74%	1,176,809



Summary of changes to the Special Education Account for FY20:

9000 Account	Significant Changes for FY20	Increase/Decrease
9300	Special education – private school tuitions	-\$226,514
9300	Special education – increase usage of circuit breaker offset	+141,282
9400	Special education – collaborative tuitions	-\$85,232

GPS Historical/Projected % Increases



Projected Funding Impact FY20-FY24

	FY20	FY21	FY22	FY23	FY24
Strong Funding 5.5%+	-Add adjustment counselor position (grades 2-6) -Supports for STEM curriculum/ programming -Lower class sizes/increased electives at GHS Level-Service Funding 5.47%	-Implement vocational education/alternative ed. program 9-12 -Expand STEM programming grades 7-12 -Later start times implemented Level-Service Funding 5.9%	-1:1 program expanded into grades 6-8 -Lower class sizes/increased electives at GHS -Supports for STEM curriculum/ programming	-Expand development of vocational education/alternative ed. program 8-12 -Increased funding for capital needs Expand STEM programming grades K-6	
	\$338,000 Reduction (from request)	\$1,006,000 Reduction	Level-Service Funding 4.78%		
	Anticipated Funding 4.5%		\$264,000 Reduction	Level-Service Funding 4.26%	Level-Service Funding 4.26%
			Anticipated Funding 4.1% Anticipated Funding Provides: Class sizes of 25-31 in grades 2-5 Reduced administration Elimination of clubs/activities	\$512,000 Reduction	\$534,000 Reduction
Dysfunctional Funding 3-4%		Anticipated Funding 3.15% Anticipated Funding Provides: Class sizes of 25-31 in grades 6-12 Reduced administration Reduced electives 9-12		Anticipated Funding 3.0% Anticipated Funding Provides: Elimination of athletics Reduced administration Class sizes of 25-31 in grades K-1 Reduction of non-instructional staff	Anticipated Funding 3.0% Anticipated Funding Provides: Class sizes of 25-31 in grades K-1 Elimination of 7-12 transportation