
City of Newburyport

FY2025 Joint Budget Meeting

City Council & School Committee



Sean R. Reardon, Mayor
Sean T. Gallagher, Superintendent
November 29, 2023



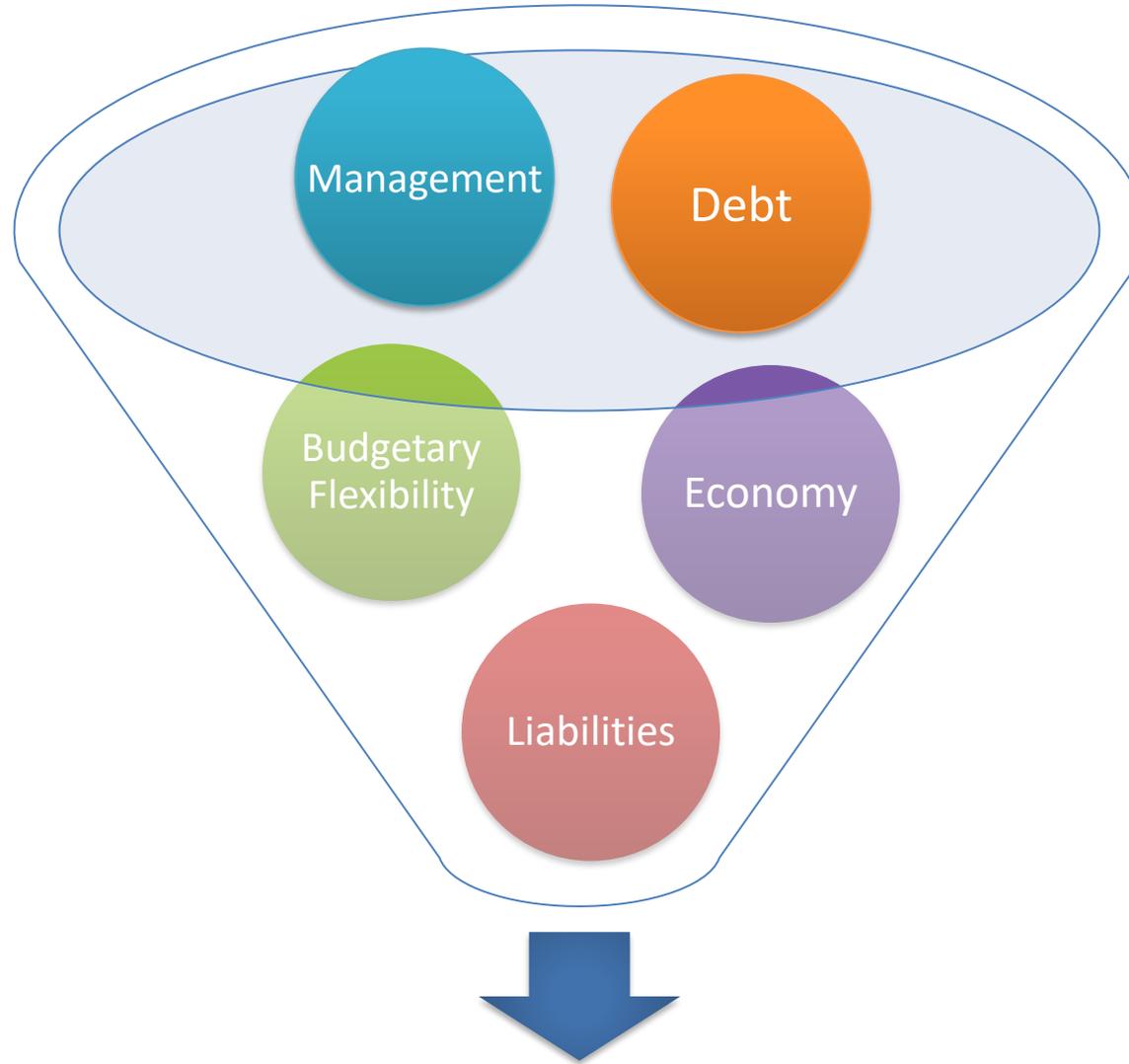
Annual Joint Budget Meeting (Mandated Per Charter Sec. 6-2)

“The mayor shall call a joint meeting of the city council and school committee, to include the superintendent of schools, before the commencement of the annual budget process to:

- review the financial condition of the city,
- revenue and expenditure forecasts, and
- other relevant information prepared by the mayor in order to develop a coordinated budget.”

FY'25 City Budget Process

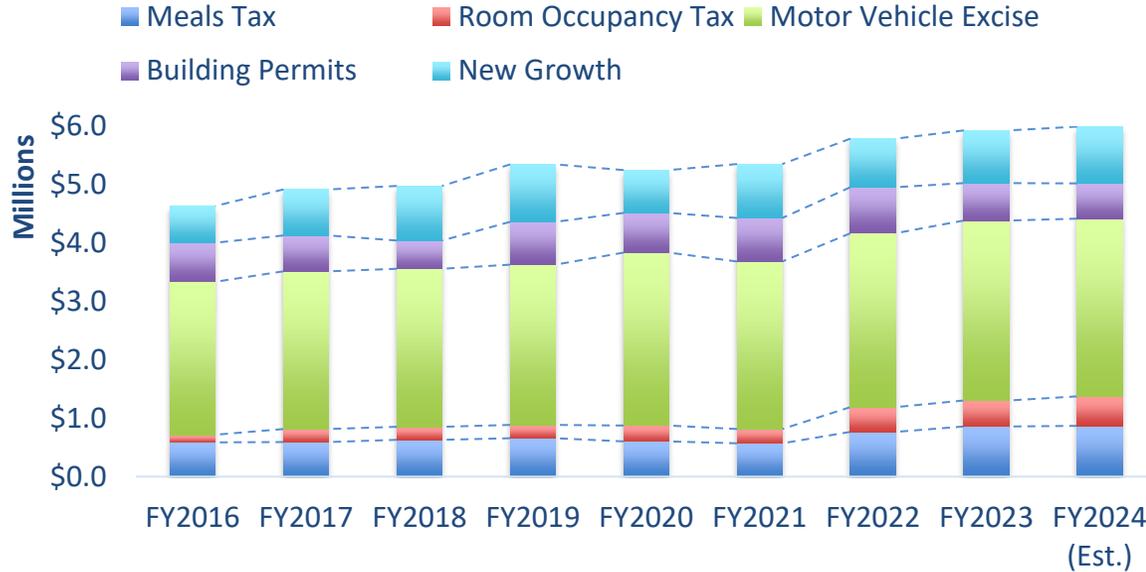




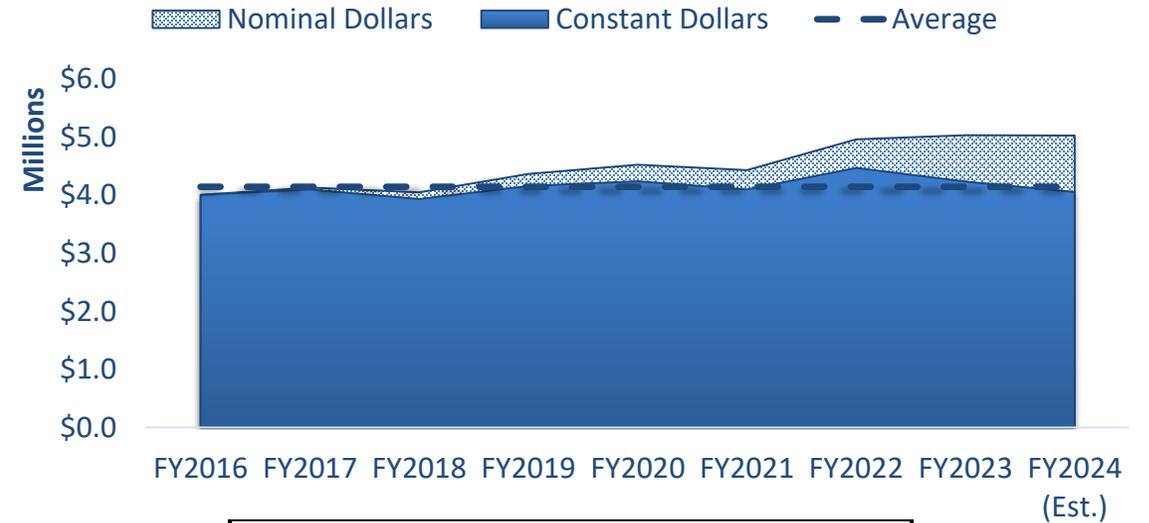
City's Financial Condition

Local Economy

Economic Growth Revenue by Source



Total Economic Growth Revenue (Inflation-Adjusted)



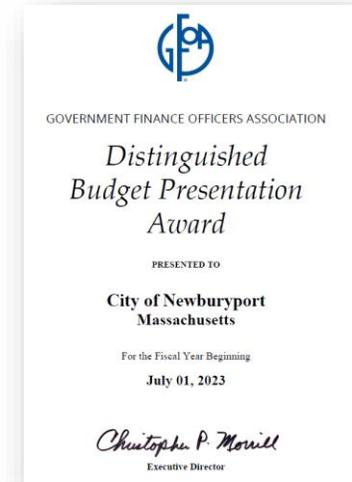
Fiscal Year	Meals Tax	Room Occupancy Tax	Motor Vehicle Excise	Building Permits	New Growth
FY2016	\$586,573	\$130,608	\$2,620,498	\$667,900	\$633,895
FY2017	\$591,292	\$220,859	\$2,707,801	\$610,350	\$791,106
FY2018	\$627,528	\$223,725	\$2,710,467	\$484,717	\$933,594
FY2019	\$657,825	\$226,301	\$2,747,357	\$733,340	\$985,930
FY2020	\$600,424	\$272,722	\$2,963,027	\$684,070	\$732,783
FY2021	\$569,868	\$242,074	\$2,874,396	\$745,030	\$925,830
FY2022	\$764,549	\$426,193	\$2,979,353	\$788,352	\$835,194
FY2023	\$856,177	\$445,792	\$3,088,609	\$641,515	\$898,882
FY2024 (Est.)	\$869,334	\$503,775	\$3,050,000	\$600,000	\$976,466

Total Economic Growth Revenue (inflation adj.)			
Nominal Dollars	CPI-U	CPI-U adj.	Constant Dollars
\$4,005,578	251.7	100.0%	\$4,005,578
\$4,130,301	253.6	99.3%	\$4,099,455
\$4,046,436	258.9	97.2%	\$3,934,425
\$4,364,822	264.2	95.3%	\$4,157,734
\$4,520,243	268.3	93.8%	\$4,240,720
\$4,431,368	272.1	92.5%	\$4,098,544
\$4,958,447	279.5	90.1%	\$4,465,579
\$5,032,093	299.2	84.1%	\$4,232,936
\$5,023,109	311.8	80.7%	\$4,054,645

Financial Management

AAA

S&P Global
Ratings



City of Newburyport

Financial Policies Manual

October 2023



MARCUM
ACCOUNTANTS ▲ ADVISORS
Independent Auditors

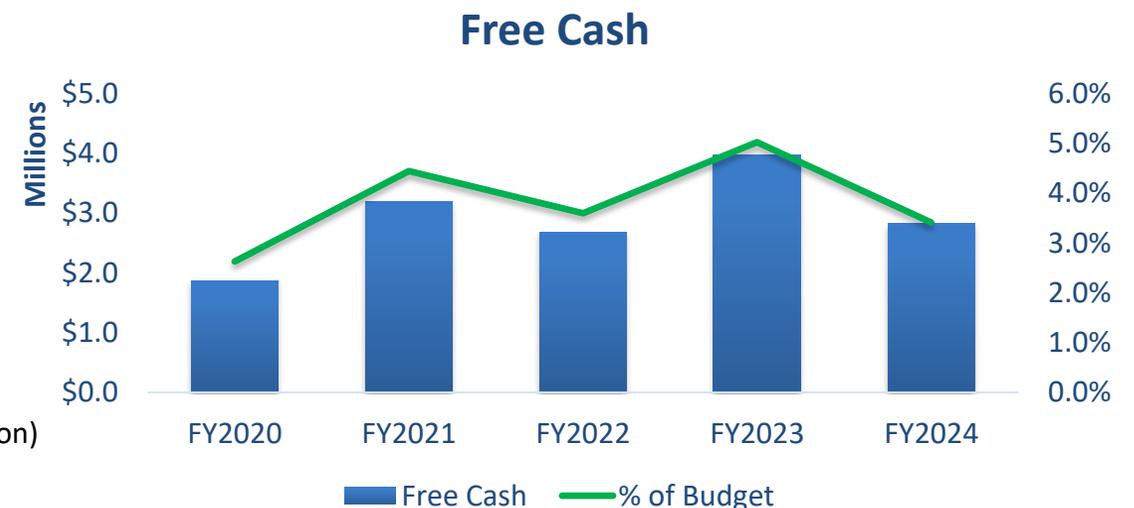
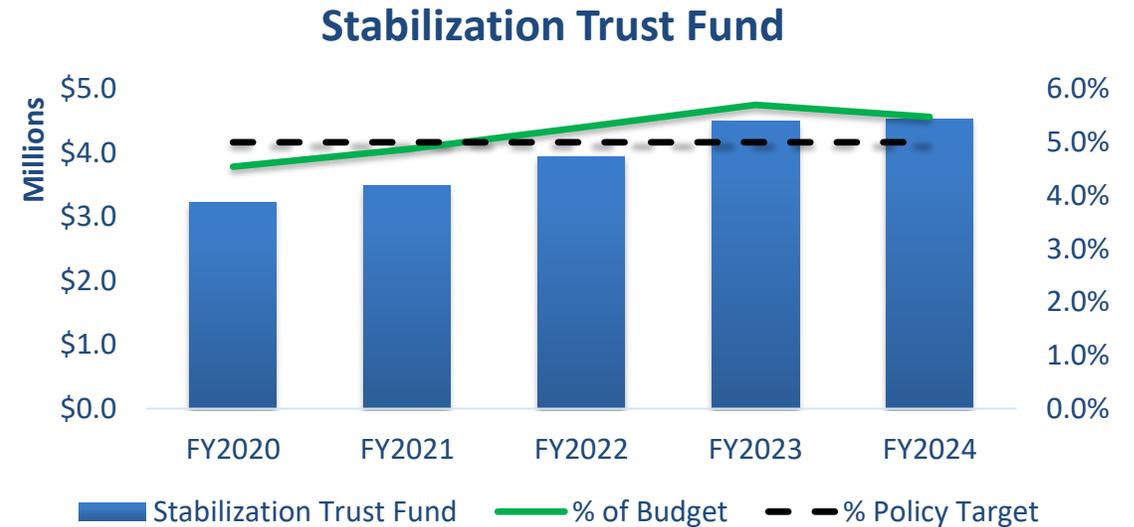
 **tyler**
technologies
Accounting System

Budgetary Flexibility: Reserves

- Unrestricted Reserves
 - Stabilization Trust Fund: \$4.5M (5.5% of Budget)
 - Free Cash: \$2.8M* (3.4% of Budget)
- Other Funds
 - ARPA: \$428K remaining** (must be obligated by Dec. 31, 2024)
 - Enterprise Retained Earnings
 - Water Fund: \$1.3M
 - Sewer Fund: \$1.8M
 - Harbormaster Fund: \$847K

*Excludes \$556K from fire boat insurance proceeds

**\$819K pending approval (\$570K Lower Atkinson Common, \$250K Amesbury Interconnection)



Budgetary Flexibility: Pressures

Microsoft 365



Operating



Capital



Massachusetts School Building Authority

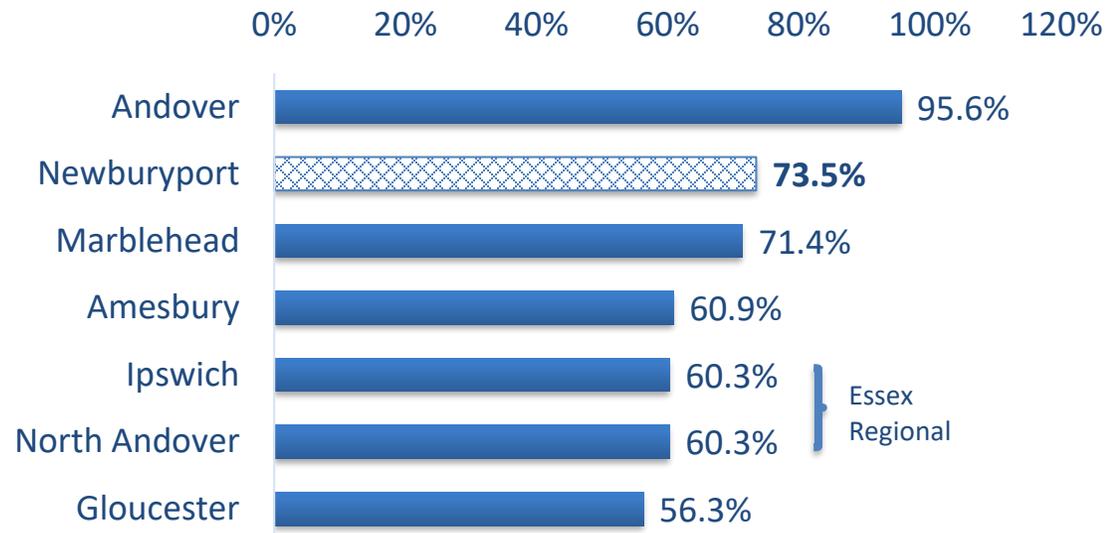


Long-Term Liabilities

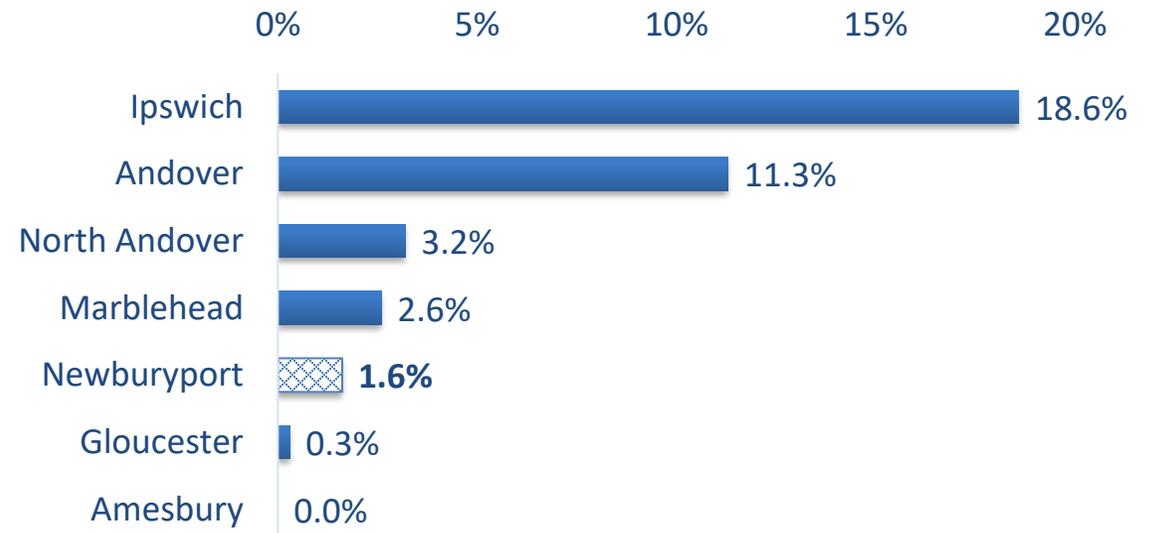
Pension

Other Post-Employment Benefits

Pension Liability Funded Ratios



OPEB Liability Funded Ratios



Total liability \$153M - Plan Assets \$112M = Unfunded Liability \$40M

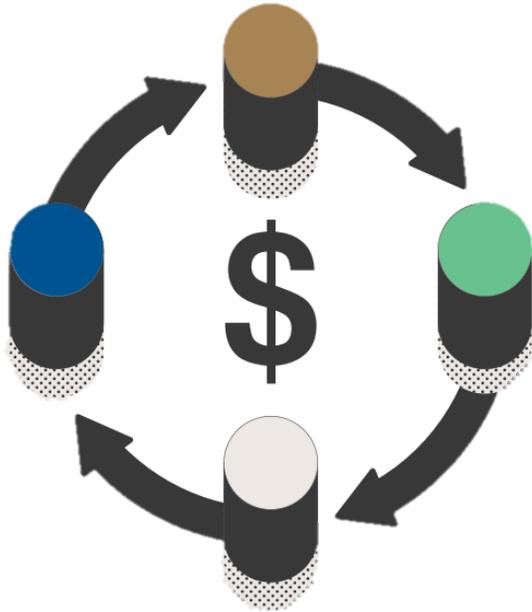
Total liability \$83M - Plan Assets \$1M = Unfunded Liability \$82M

Funding schedule increases by 5% per year and is fully funded in FY'38

Currently fund \$100K per year until pension liability is fully funded

Note: Excludes Teachers who are part of state-run MA Teacher's Retirement System

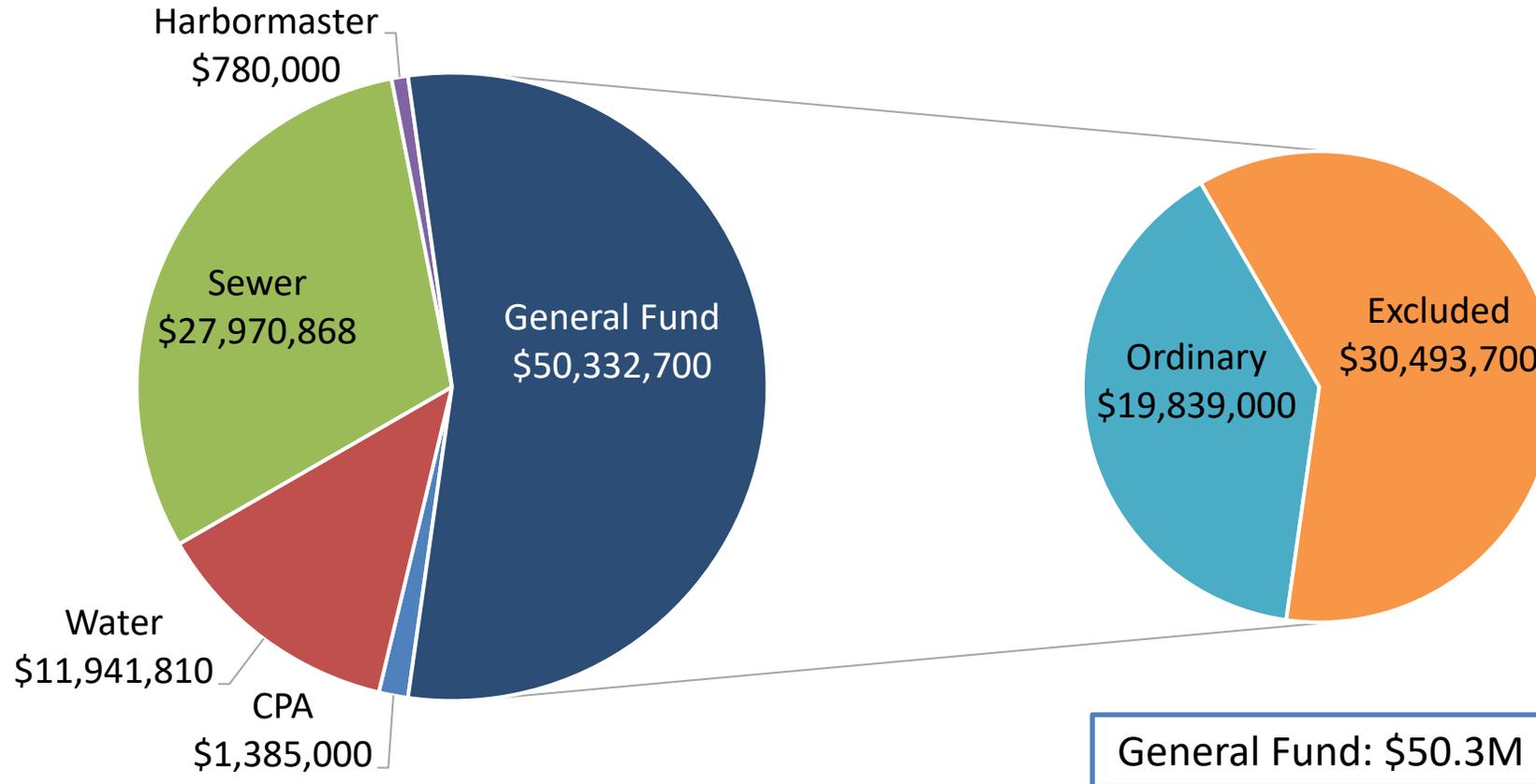
Debt Position



- What's on the books?
- When does it start to roll-off?
- How much can we add?
(without doing a debt exclusion)

City's Current Outstanding Debt

What's on the books?

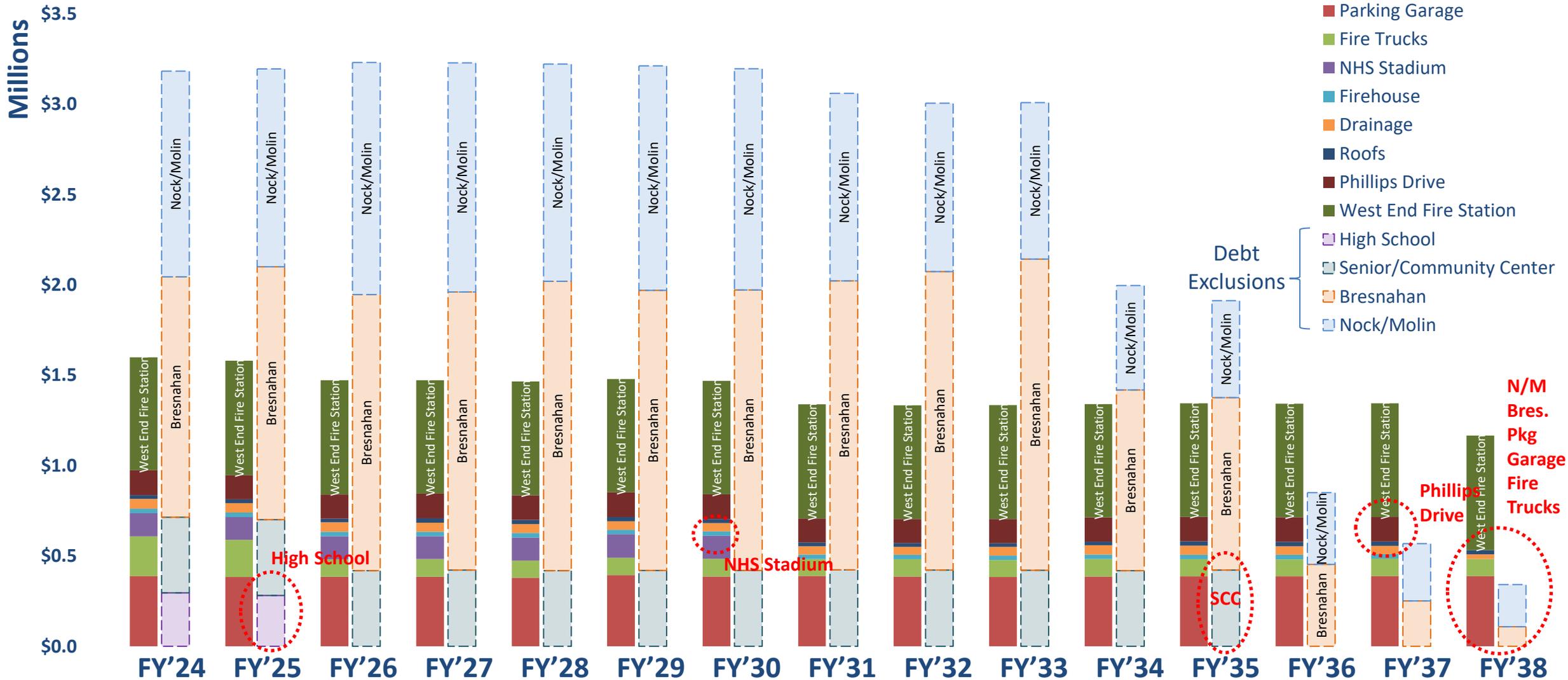


Total Debt Outstanding: \$92.4M

General Fund: \$50.3M

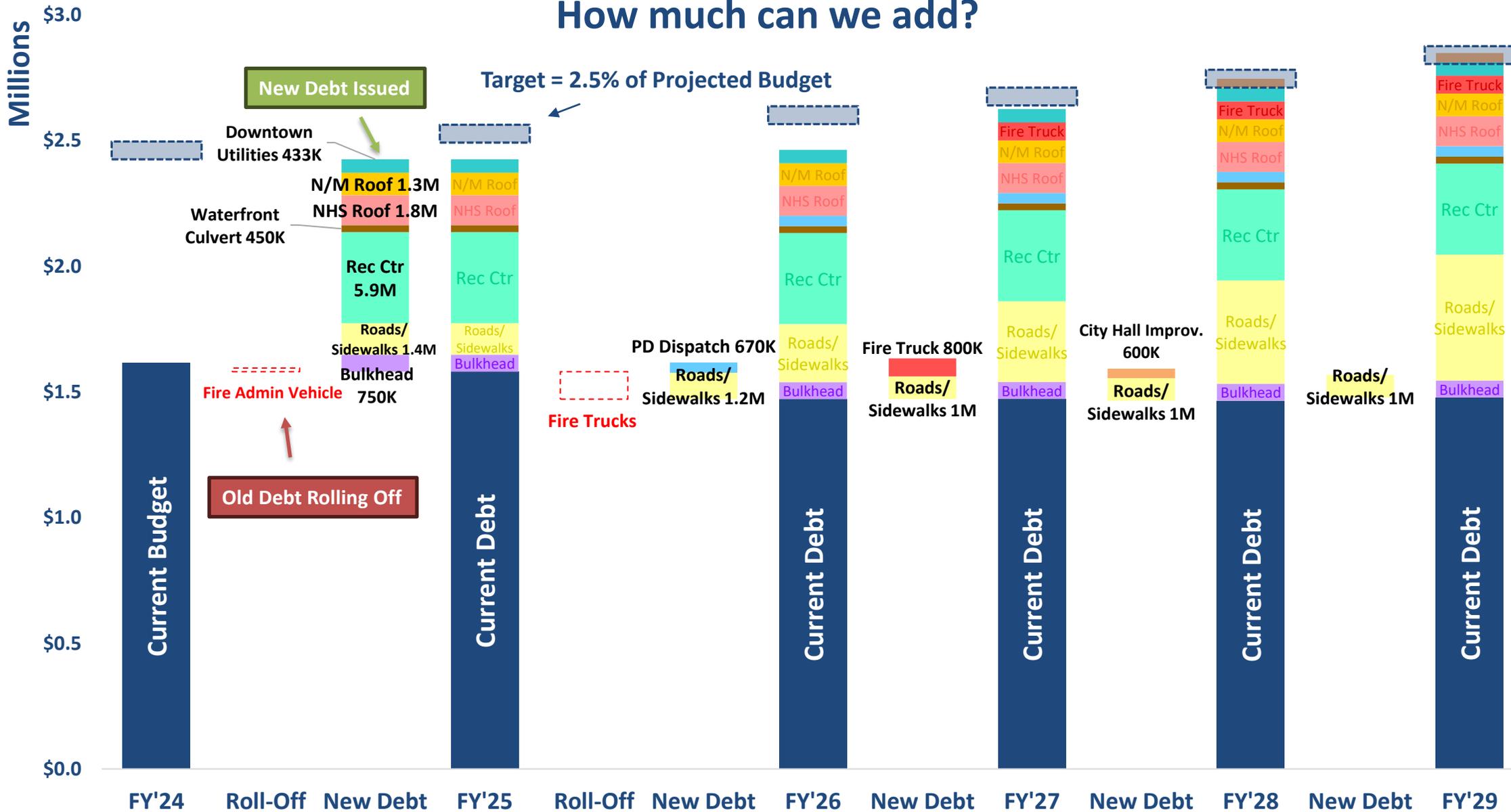
Current General Fund Debt: Ordinary & Excluded

When does it start to roll-off?



Borrowing Projection: General Fund Ordinary Debt

How much can we add?



Borrowing Capacity: General Fund

What's included?

Project	FY'25	FY'26	FY'27	FY'28	FY'29	Total Five-Year
Recreation Center	5,900,000					5,900,000
Roads/Sidewalks	1,400,000*	1,170,000	1,000,000	1,000,000	1,000,000	5,570,000
Waterfront Culvert	450,000					450,000
Dispatch Center Renovation		670,000				670,000
NHS Roof A	1,797,210					1,797,210
Nock/Molin Roof	1,348,563					1,348,563
Fire Rescue Pumper			800,000			800,000
Downtown Utilities (Design)	433,333					433,333
City Hall Improvements				600,000		600,000
Bulkhead	750,000					750,000
Total Project Costs	12,079,106	1,840,000	1,800,000	1,600,000	1,000,000	18,319,106

*Assumes \$430K funded from other available funds (free cash or ARPA)

What's not included?

(potentially need to be funded with other available revenue, identified for grant funding, voted as debt exclusion or pushed out)

Project	Cost
Whittier Tech	30,457,568
Fire Headquarters	15,000,000
Brown School/Gym Renov.	1,800,000
NHS Roof B	1,735,593
Fire SCBA	440,000
Plummer Spring Bridge	700,000
Total Project Costs	50,133,161

State Aid & Assessments

FY2024 "Cherry Sheet"

	FY2023 Cherry Sheet Estimate	FY2024 Final State Budget	\$ Change FY23/FY24	% Change FY23/FY24
Education Receipts:				
Chapter 70	4,681,433	5,660,145	978,712	20.9%
Charter Tuition Reimbursement	194,559	204,722	10,163	5.2%
Offset Receipts:				
School Choice Receiving Tuition	478,588	562,887	84,299	17.6%
Sub-Total, All Education Items:	5,354,580	6,427,754	1,073,174	20.0%
General Government:				
Unrestricted Gen Gov't Aid	2,954,397	3,048,937	94,540	3.2%
Veterans Benefits	67,402	42,212	(25,190)	-37.4%
Exemp: VBS and Elderly	102,709	96,013	(6,696)	-6.5%
State Owned Land	205,038	239,407	34,369	16.8%
Offset Receipts:				
Public Libraries	39,090	42,778	3,688	9.4%
Sub-Total, All General Government:	3,368,636	3,469,347	100,711	3.0%
Total Estimated Receipts:	8,723,216	9,897,101	1,173,885	13.5%
State Assessments and Charges:				
Mosquito Control Projects	48,563	49,631	1,068	2.2%
Air Pollution Districts	7,733	8,050	317	4.1%
RMV Non-Renewal Surcharge	16,260	13,020	(3,240)	-19.9%
Sub-Total, State Assessments:	72,556	70,701	(1,855)	-2.6%
Transportation Authorities:				
Regional Transit	169,478	173,715	4,237	2.5%
Sub-Total, Transp Authorities:	169,478	173,715	4,237	2.5%
Tuition Assessments:				
School Choice Sending Tuition	167,195	189,361	22,166	13.3%
Charter School Sending Tuition	2,207,524	2,165,795	(41,729)	-1.9%
Sub-Total, Tuition Assessments:	2,374,719	2,355,156	(19,563)	-0.8%
Total All Estimated Charges:	2,616,753	2,599,572	(17,181)	-0.7%
Receipts	8,723,216	9,897,101	1,173,885	13.5%
Offsets	(517,678)	(605,665)	(87,987)	17.0%
Charges	(2,616,753)	(2,599,572)	17,181	-0.7%
Net State Aid	5,588,785	6,691,864	1,103,079	19.7%

FY2024 "Cherry Sheet" Education-Related Aid

	FY2023 Cherry Sheet Estimate	FY2024 Final State Budget	\$ Change FY23/FY24	% Change FY23/FY24
Education-Related				
Chapter 70	4,681,433	5,660,145	978,712	20.9%
Net Charter School Tuition	(2,012,965)	(1,961,073)	51,892	-2.6%
Net School Choice Tuition	311,393	373,526	62,133	20.0%
Total Education-Related Aid	2,979,861	4,072,598	1,092,737	36.7%
<i>General Fund Revenue:</i>	<i>2,501,273</i>	<i>3,509,711</i>	<i>1,008,438</i>	<i>40.3%</i>
<i>School Choice Revolving Fund:</i>	<i>478,588</i>	<i>562,887</i>	<i>84,299</i>	<i>17.6%</i>

Ch. 74 Vocational Technical School Assessments

- Whittier Tech: \$611,669 (29 students)
- Essex Tech: \$135,385 (6 students)

Current Whittier Tech Estimates

Building Project Costs As of October 25, 2023



**Newburyport's
Share**

Ineligible Project Costs	\$175,414,522
Eligible Project Costs (per MSBA)	\$269,199,292
Total Est. Project Costs (as of 10/25/2023)	\$444,613,813
Estimated 62.66% MSBA Reimbursement	(\$165,122,829)
Anticipated Mass Save Rebate	(\$5,400,000)
Anticipated Federal Direct Incentive Payment	(\$10,047,000)
District's Local Share of Project Costs	\$264,043,984
11.5% Share of Project	\$30,457,568
Total Borrowing Cost (P+I)	\$59,521,102
Annual Debt Service, 30 Years	\$1,984,037
Avg. Single-Family Home Tax Bill Impact/Year	\$272

Current Whittier Tech Estimates

City/Town	Whittier Tech Enrollment By Municipality ¹		Student-Aged Population of Each Municipality ²		Difference Enrollment vs. Population	Anticipated District Cost	Total Principal + Interest	Est. Annual Debt Service	Annual Debt Service Per Enrolled Student
	Count (#)	Percentage (%)	Count (#)	Percentage (%)					
Amesbury	117	9.2%	1,968	9.7%	0.6%	\$25,714,497	\$50,252,050	\$1,672,765	\$14,297
Georgetown	55	4.3%	1,406	7.0%	2.6%	\$18,371,231	\$35,901,617	\$1,195,075	\$21,729
Groveland	35	2.7%	851	4.2%	1.5%	\$11,119,429	\$21,729,926	\$723,335	\$20,667
Haverhill	867	68.0%	8,406	41.6%	-26.4%	\$109,835,398	\$214,643,665	\$7,144,950	\$8,241
Ipswich	30	2.4%	1,576	7.8%	5.4%	\$20,592,504	\$40,242,495	\$1,339,572	\$44,652
Merrimac	40	3.1%	789	3.9%	0.8%	\$10,309,318	\$20,146,782	\$670,636	\$16,766
Newbury	16	1.3%	672	3.3%	2.1%	\$8,780,560	\$17,159,237	\$571,188	\$35,699
Newburyport	29	2.3%	2,331	11.5%	9.3%	\$30,457,568	\$59,521,102	\$1,981,308	\$68,321
Rowley	23	1.8%	738	3.7%	1.8%	\$9,642,936	\$18,844,519	\$627,287	\$27,273
Salisbury	50	3.9%	849	4.2%	0.3%	\$11,093,297	\$21,678,857	\$721,635	\$14,433
West Newbury	13	1.0%	622	3.1%	2.1%	\$8,127,245	\$15,882,508	\$528,689	\$40,668
Total	1,275	100.0%	20,208	100.0%	0.0%	\$264,043,984	\$516,002,757	\$17,176,440	\$13,472

Notes:

(1) Operating costs are calculated based on # students attending Whittier Tech

(2) Capital costs are calculated based on the student-aged population of each municipality (regardless of how many attend Whittier Tech)

Current Whittier Tech Estimates

Est. Annual Debt Service Per Enrolled Student



Current Whittier Tech Estimates

Newburyport's Total Cost Per Student (10/1/22 Enrollment)

	Before Project	After Project
Operating	\$611,669	\$611,669
Capital	\$80,168	\$2,064,205
Total	\$691,837	\$2,675,874
Students	29	29
Cost Per Student	\$23,856	\$92,272

For comparison, Essex Tech = \$22,564 per student

Note: Based on FY2024 operating and capital assessments plus projected debt service for new school



Newburyport Public Schools

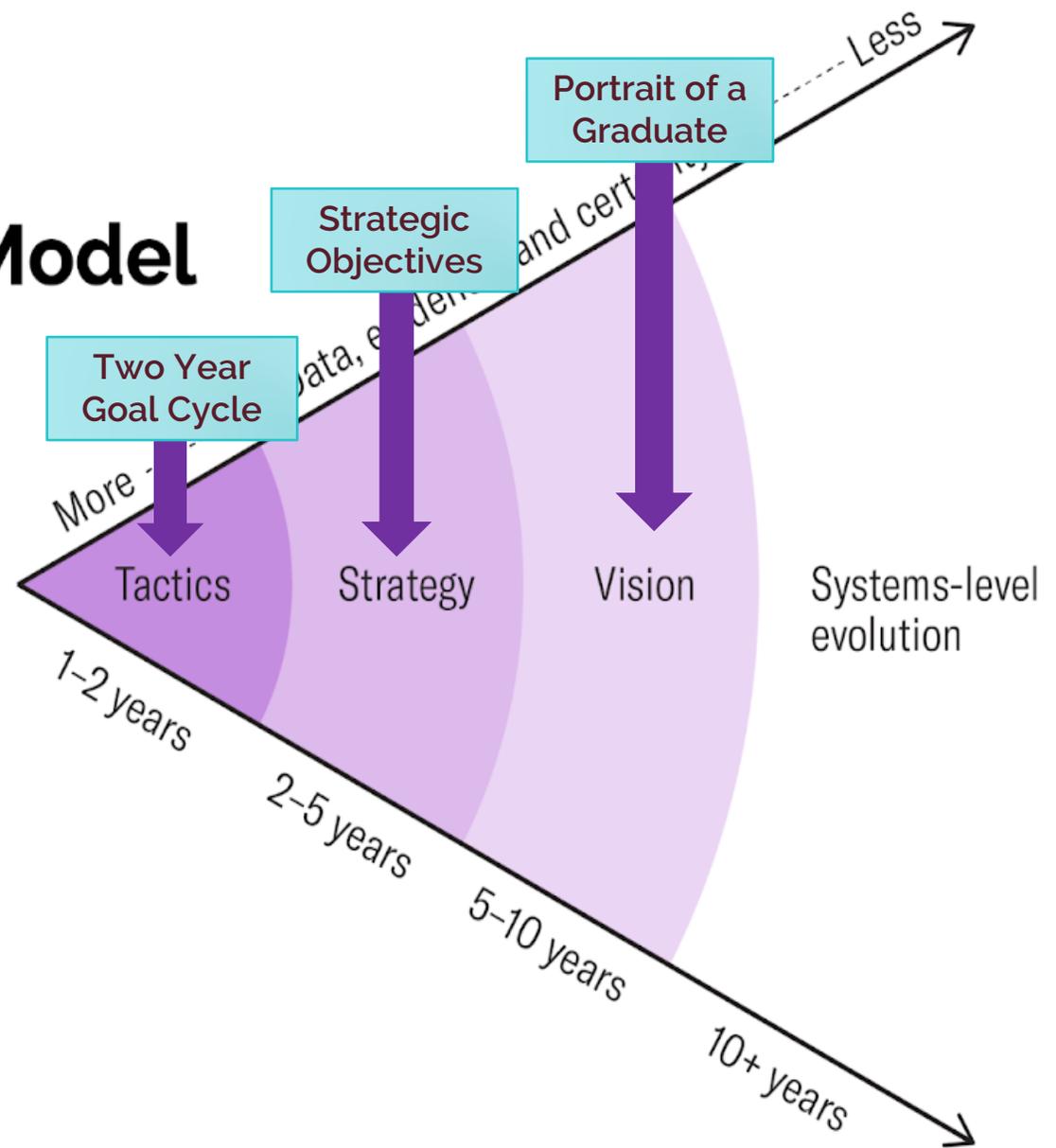
**SCHOOL COMMITTEE
MEETING**

NOVEMBER 20, 2023

Future Focused Planning Model

"As you gain data and evidence and as you make progress on your actions, the beginning of the cone and your tactical category is always reset in the present day."

Amy Webb



One Vision: Portrait of a Graduate



Physically,
socially and
emotionally well



Literate across all
disciplines



Creative, innovative,
collaborative problem-
solvers



Civically engaged



Prepared for life
after graduation

Five Strategic Objectives

Reimagine...

Teaching and Learning

Supports so all Students are Ready and Able to Learn

A Culture of Self Discovery and Personal Achievement

Organizational Design and Operations

An Active Community of Stakeholders

2023-24 District Goals

Professional Practice Goal

- We will increase our instructional leadership expertise and capacity within the district to support teachers in meeting the needs of all learners.

Student Learning Goal

- We will increase support to improve student achievement for all students while closing existing achievement gaps for high needs students.

School Improvement Goal

- We will increase the ability of grade-level and content-specific professional learning communities to use student, parent and teacher-friendly data cycles.

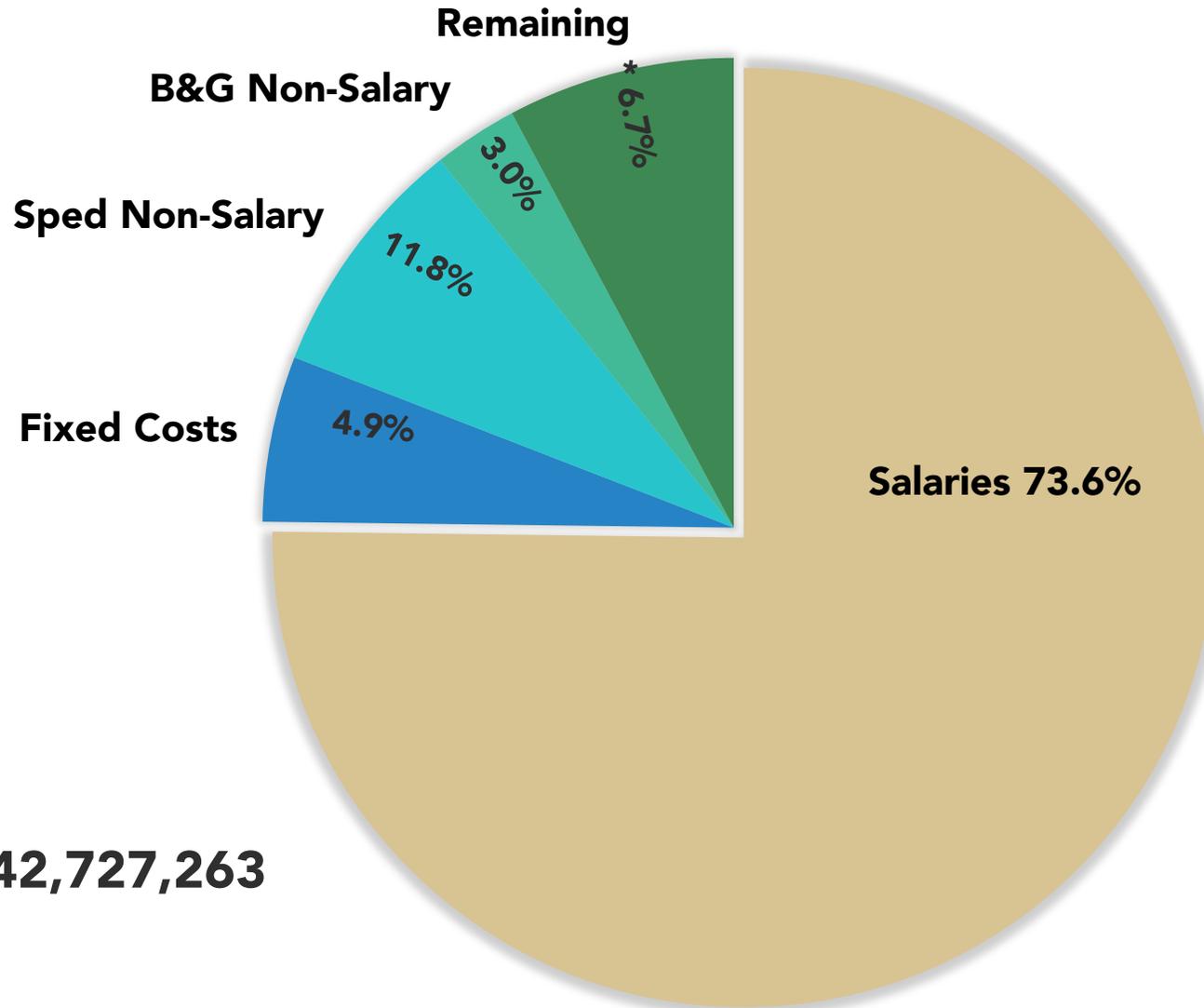
District Improvement Goal

- We will have a system to ensure a comprehensive, rigorous, equitable, and relevant curriculum that is aligned to the Massachusetts curriculum frameworks.

2023-24 District Tactical Goals Matrix

REIMAGINE:	Teaching and Learning	Supports so all Students are Ready and Able to Learn	Culture of Self Discovery and Personal Achievement	Organizational Design and Operations	Active Community of Stakeholders
Professional Practice Goal <i>instructional leadership</i>	PK-12 Literacy Plan (year 3) K-5 Math Curriculum and PD	Language and Strategies-based Program Expansion (year 3) Co-Teaching Expansion	Sustain and Build 6-12 Advisory Programs Student Voice Programs	Sustain Structures to Support Active Teacher Leadership Expand HR Capacity	Sustain Structures to Support Active Teacher Leadership
Student Learning Goal <i>closing achievement gaps</i>	Focus on High Impact, Engaging Instructional Practices	Special Education Department and Program Development	College and Career Readiness 6-12 Ongoing Intervention Programs	1:1 iPad Program at NHS Expand tech-based PD Programs for Educators	Engaging students with their data (e.g., data chats, student led conferences, Naviance student learning profiles)
School Improvement Goal <i>student, parent and teacher-friendly data</i>	District Data Collection, Analysis and Reporting	Effective Tiered Intervention at Every Level iReady Implementation (year 2)	Student-Centered Data Analysis Student Led Conferences	Ongoing Evaluation of District Level Reporting Structure	Implement Reporting Structure to Share Data with the Community
District Improvement Goal <i>comprehensive, rigorous, equitable, and relevant curricula</i>	Continuous Cycle of Curriculum Review District Level Curriculum Published	District-wide Multi-Tiered Systems of Support Co-Teaching Expansion	Expand Opportunities for Learners at all Levels (e.g., Advanced Academy, extended day and vacation programs)	Special Education Program Development District Data Team Implemented	Continuous work on District Communication Plan

FY '24 Salary and Expense Allocation



TOTAL BUDGET: \$42,727,263

* Misc. Expenses -
Textbooks, supplies &
materials, equipment...

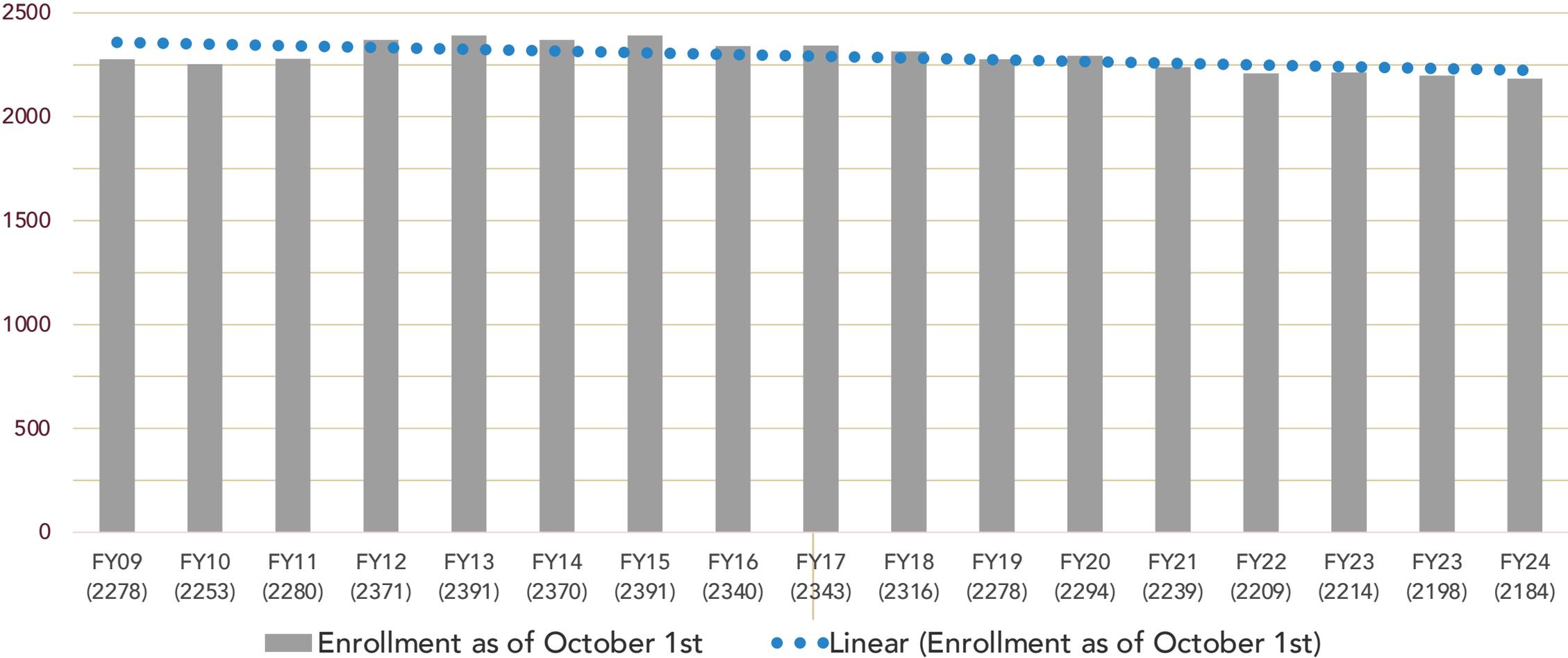
Sources of Funds

	FY21 Budgeted	FY21 Actual Rec'd	FY22 Budgeted	FY22 Actual Rec'd	FY23 Budgeted	FY23 Actual Rec'd	FY24 Budgeted
City Allocations	\$32,062,565	\$32,492,651	\$33,485,466	\$33,485,466	\$35,154,239	\$35,154,239	\$36,733,619
Choice Tuition	\$228,519	\$307,168	\$306,000	\$478,588	\$300,000	\$562,887	\$300,000
Choice Utilized	\$798,439	\$284,470	\$889,100	\$687,437	\$495,100	\$793,321	\$645,100
Other Tuition (e.g., Educatius)	0	0	0	\$164,555	0	\$49,500	\$0
Circuit Breaker	\$1,124,900	\$1, 136,938	\$1,109,318	\$1,147,630	\$1,409,318	\$1,885,246*	\$2,709,318
Athletics	\$296,500	\$279,039	\$296,500	\$307,463	\$336,487	\$400,771	\$336,487
Transportation	\$105,000	\$117,635	\$180,000	\$148,832	\$180,000	\$157,452	\$180,000
Kindergarten	\$50,000	\$42,564	\$300,000	\$239,020	\$0	\$0	\$0
Pre-School	\$200,000	\$66,558	\$200,000	\$225,698	\$200,000	\$171,536	\$200,000
Title I	\$200,000	\$257,069	\$200,000	\$276,490	\$200,000	\$257,113	\$200,000
IDEA	\$500,000	\$516,076	\$500,000	\$490,873	\$500,000	\$588,479	\$500,000
Totals	\$35,565,923	\$35, 500,168	\$37,466,384	\$37,652,052	\$38,775,144	\$40,010,945	\$42,727,263

Other Federal and State Grants		FY21	FY22	FY23	FY24 Projected
	Early Childhood SPED	\$12,062	\$12,270	\$13,013	\$13,395
	Improving Educator Quality (Title IIA)	\$42,455	\$52,585	\$39,283	\$4,460
	Title IV Grant	\$23,725	\$18,520	\$19,329	\$18,401
	Enhanced School Health Services	\$75,000	\$75,000	\$75,000	\$75,000
	COVID CVRF	\$488,025	\$0	\$0	\$0
	ESSER I	\$269,952	\$0	\$0	\$0
	ESSER II	0	\$609,884	\$378,858 (FY23)	\$0
	ESSER III	0	\$85,510	\$2,051,826 (FY23-25)*	\$1,050,000 (FY23-25)*
	Nonrecurring Grants	0	\$205,826	\$0	\$0
	Tech Ed Remote Learning	\$5,849	0	\$0	\$0
	TOTALS	\$917,069	\$1,059,595	\$2,577,309*	\$1,161,256

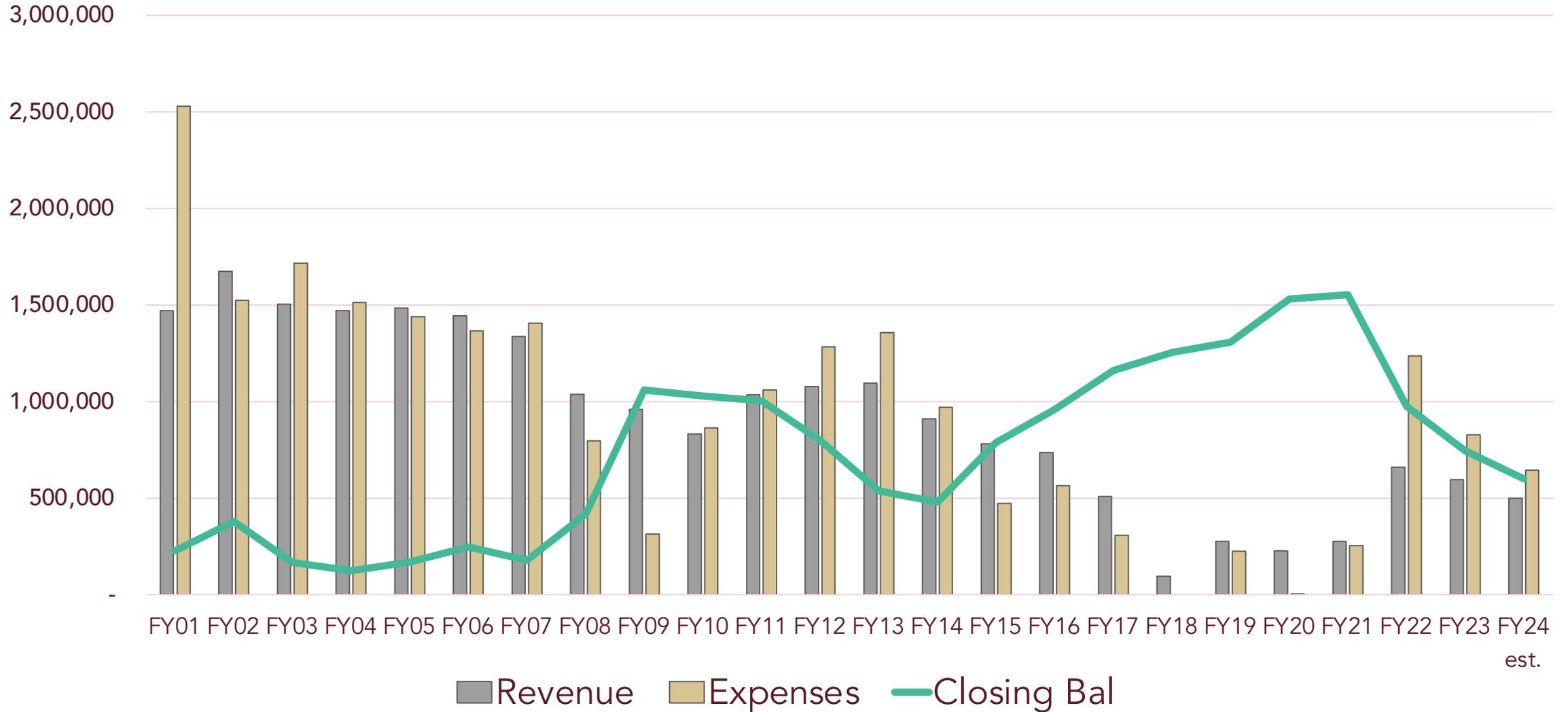
Private Grants		FY21	FY22	FY23	FY24 Projected
	Swasey	\$173,000	\$140,000	\$245,000	\$279,000
	NEF	\$331,233	\$244,000		
	Total Private	\$504,233	\$384,000		

Enrollment Trends



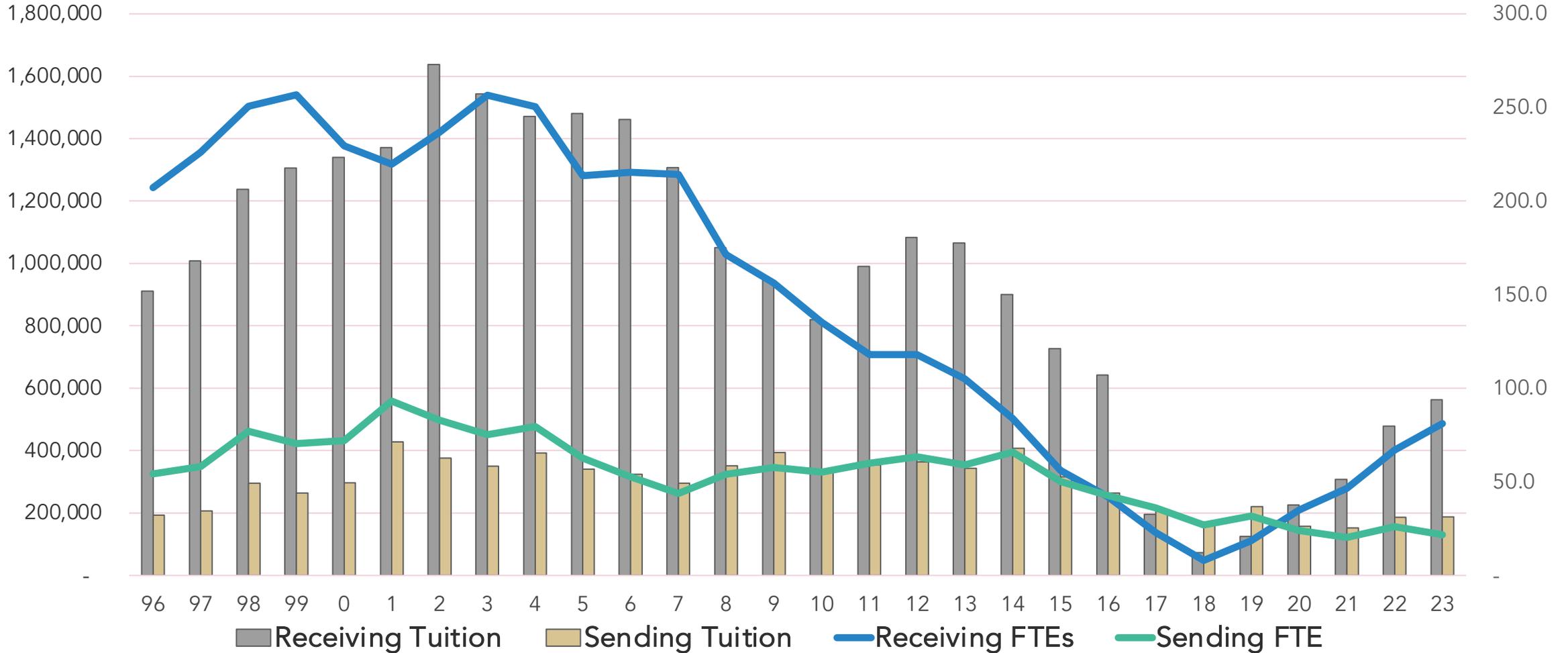
School Choice

Revenue, Expenses, Fund Ending Balance



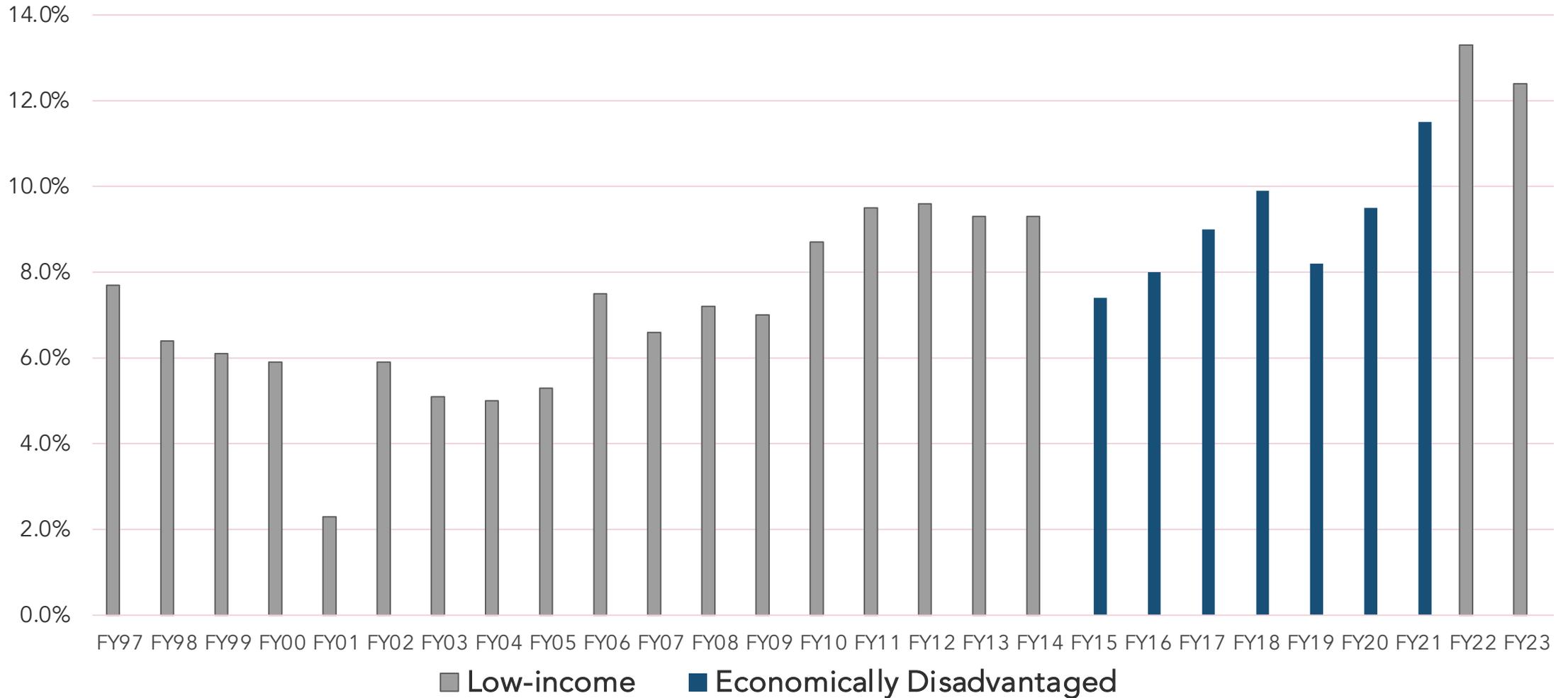
School Choice

Receiving and Sending Number of Students & Tuition



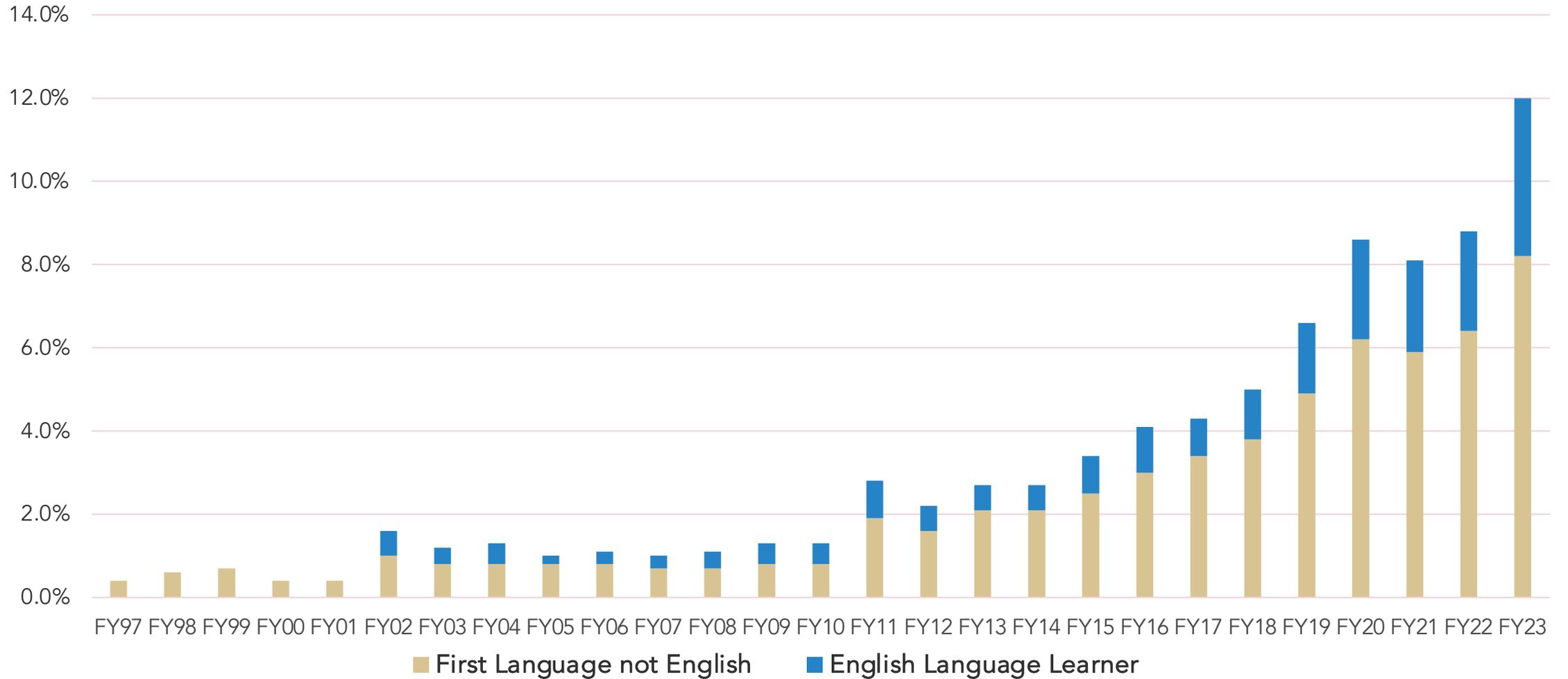
Demographics

Low Income/Economically Disadvantaged as % of Total Student Population



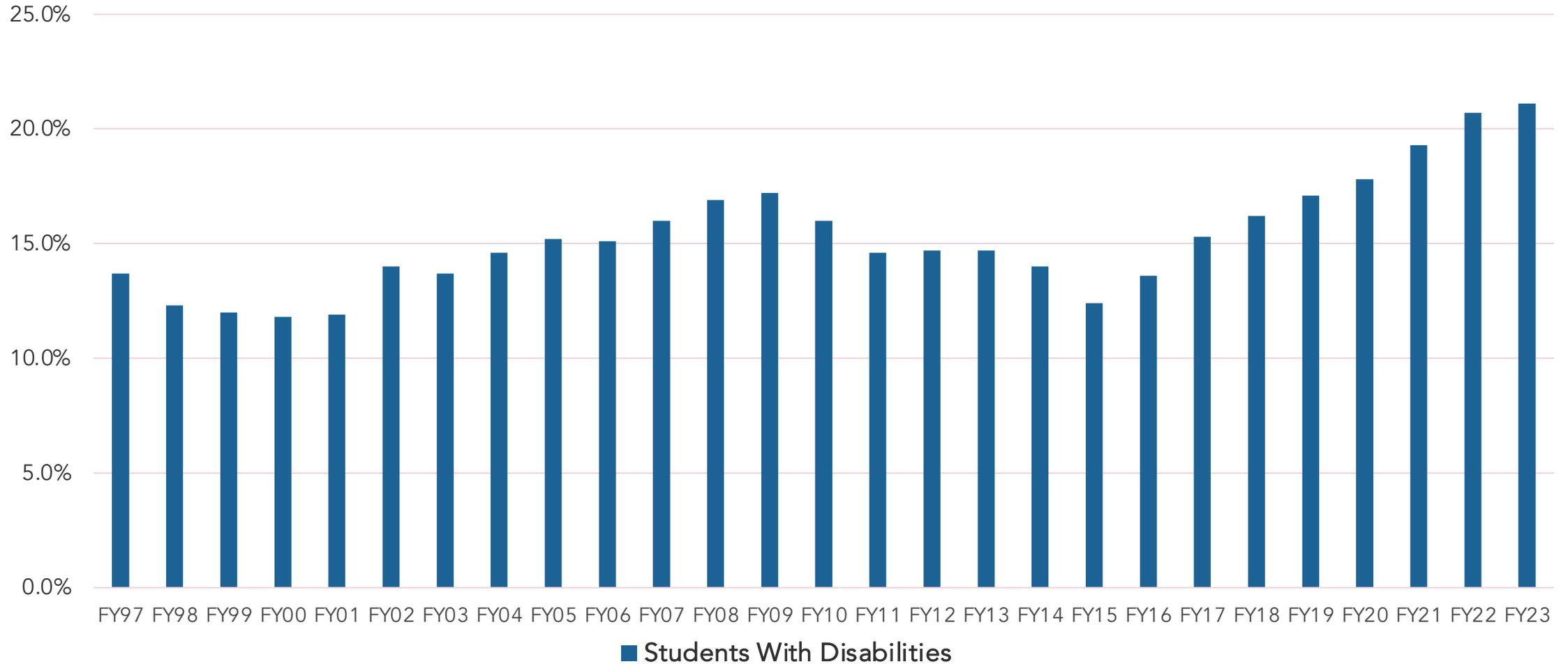
Demographics

English Language Learner/First Language not English % of Total Student Population



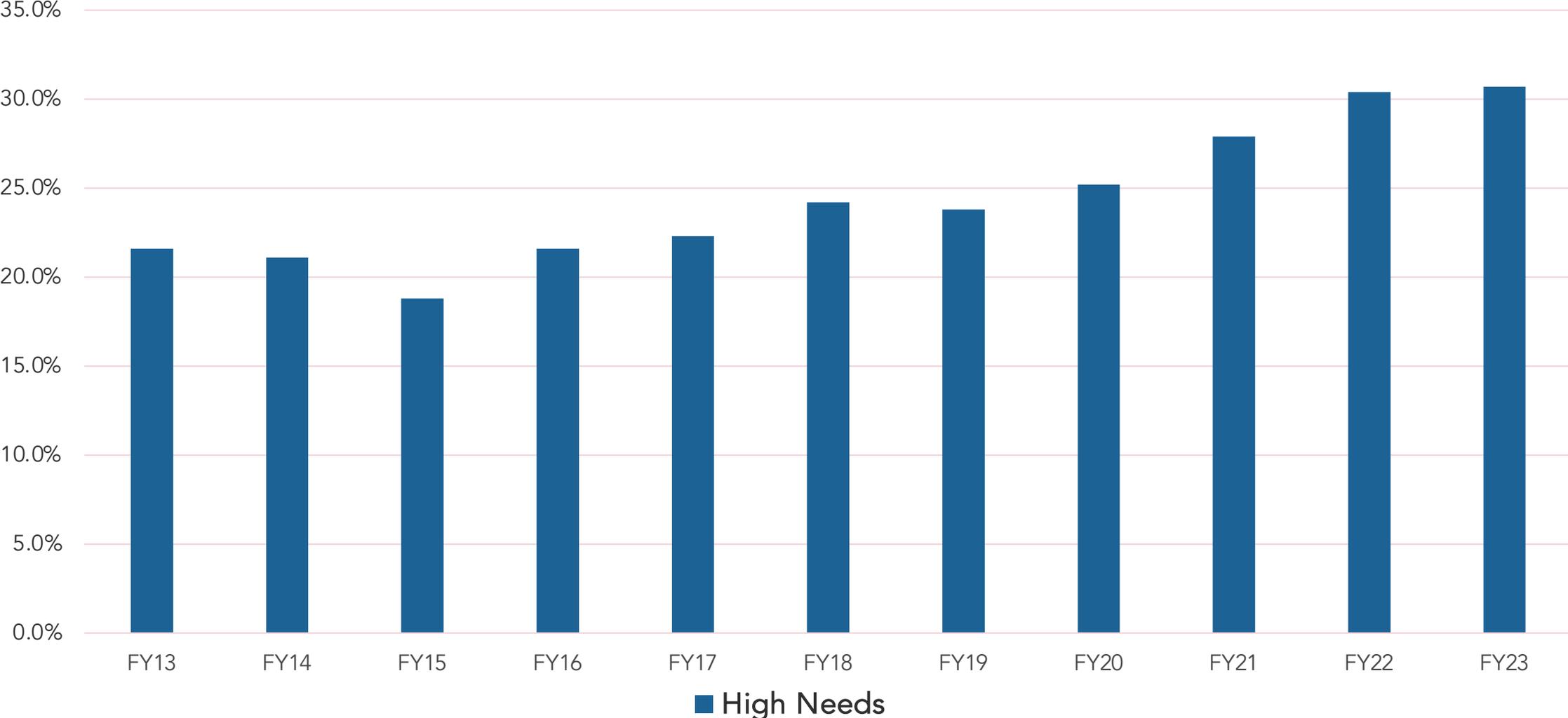
Demographics

Students with Disabilities as % of Total Student Population

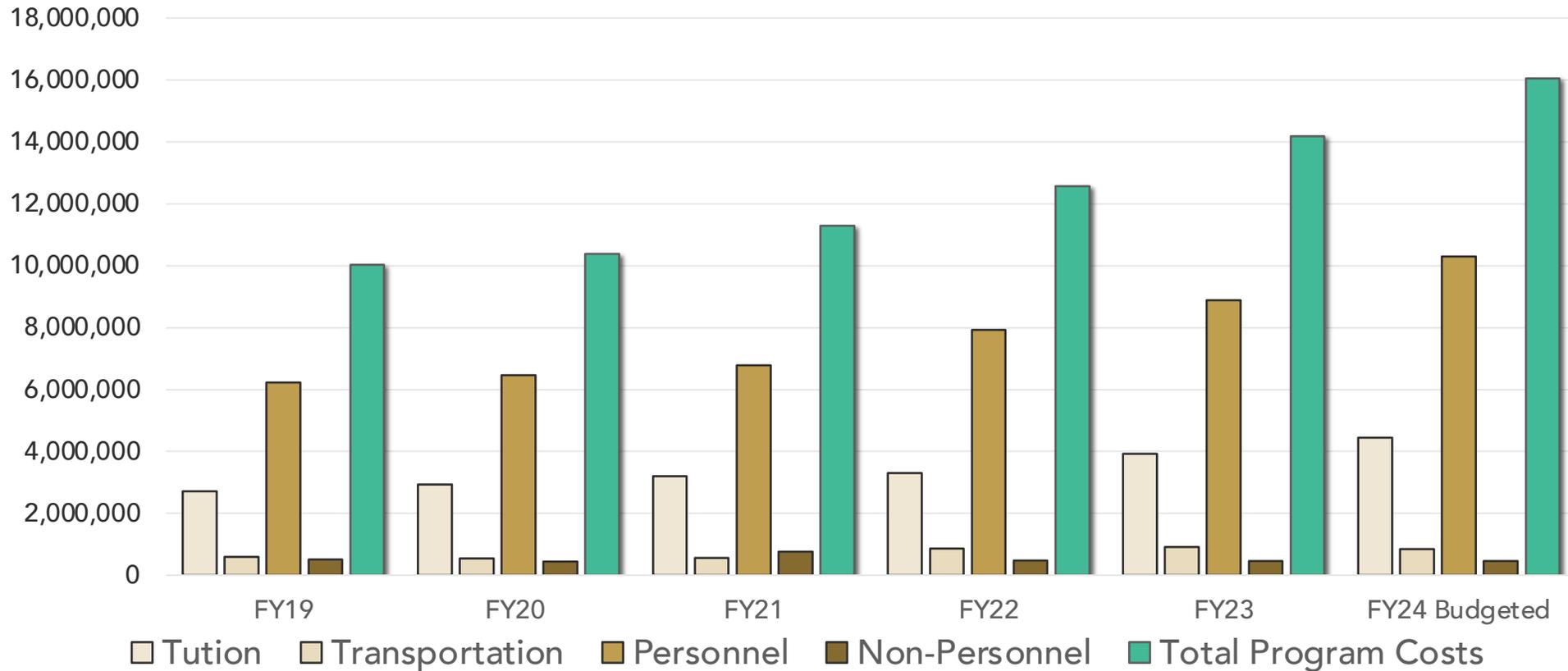


Demographics

High Needs as % of Total Student Population



Special Education Costs



Tuition*
 FY19: 2,711,035
 FY20: 2,922,137
 FY21: 3,205,750
 FY22: 3,296,998
 FY23: 3,929,924
 FY24: 4,486,821

Transportation
 FY19: 590,978
 FY20: 547,949
 FY21: 552,899
 FY22: 861,811
 FY23: 916,683
 FY24: 843,986

Personnel**
 FY19: 6,220,564
 FY20: 6,469,535
 FY21: 6,781,878
 FY22: 7,923,469
 FY23: 8,889,228**
 FY24: 10,291,759

Non-Personnel
 FY19: 509,816
 FY20: 437,591
 FY21: 753,817
 FY22: 482,086
 FY23: 450,686
 FY24: 462,868

Total
 FY19: 10,032,394
 FY20: 10,377,211
 FY21: 11,294,344
 FY22: 12,564,364
 FY23: 14,186,521
 FY24: 16,045,434

*Mass Operational Services Division Est. Rate of Inflation OOD Tuition: FY24: 14% FY24: 4.69%

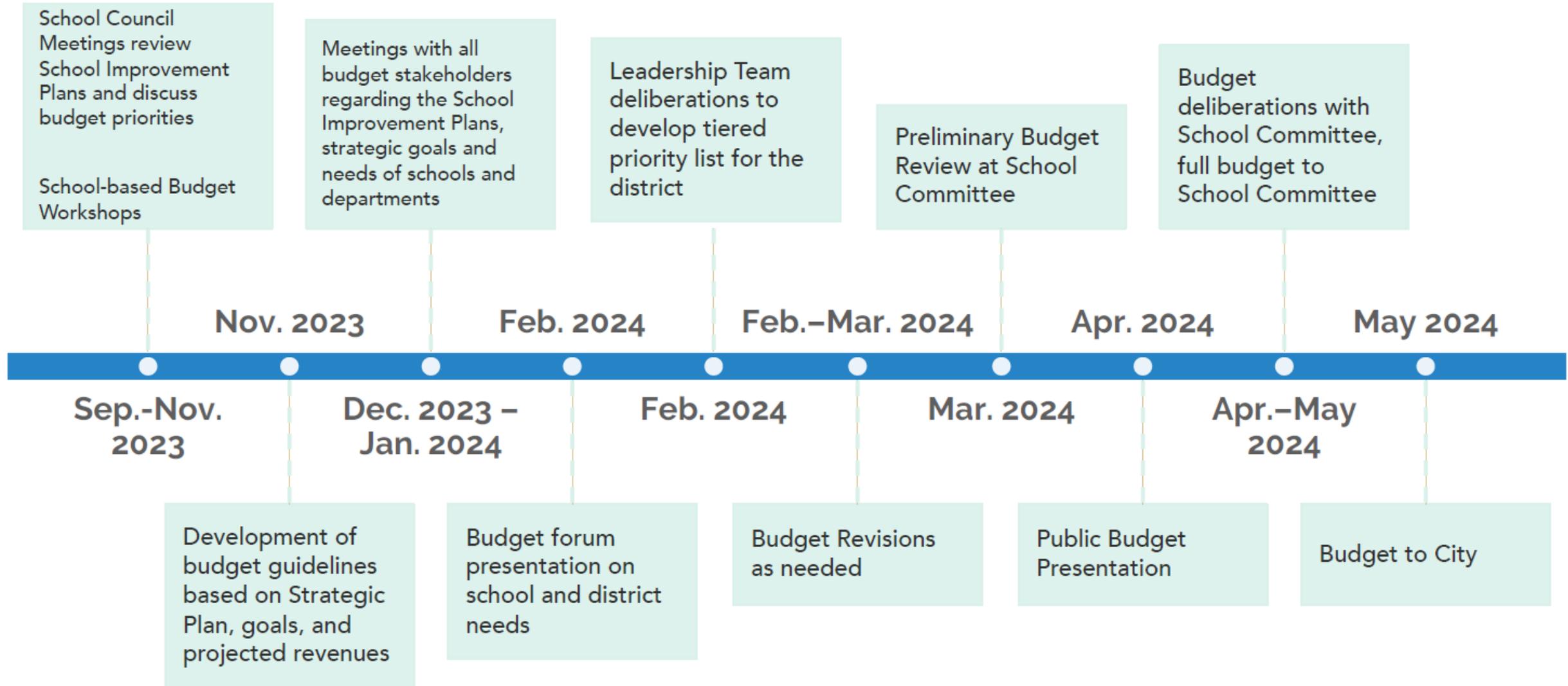
**FY23 Reflects recategorization of counselor salaries.

Out of District Tuition Rates

FY24 Placement Rates

School	Base Tuition
Beverly School for the Deaf	\$98,000 (\$60,000 aide)
Children's Center for Communication	\$120,000
Dr. Franklin Perkins	\$271,000 (residential) / \$92,037 (day)
Hopeful Journeys	\$148,000
Landmark	\$69,000
Perkins School for the Blind	\$245,000
Melmark Residential	\$339,000
Melmark Day	\$106,000
Fundamentals	\$49,500
Nashoba Learning Group	\$136,000
New England Academy	\$80,000
Northshore Consortium SOAR	\$47,500
SEEM Collaborative	\$72,000
North Shore Ed Consortium Vocational	\$58,500
North Shore Ed Consortium Upper	\$58,500
St. Anne's Home	\$67,500
Walden St. JRI	\$255,000
Woodhall	\$62,790
Valley Collaborative	\$69,940
Other	\$250,000-390,000

FY '25 Budget Process Timeline



Newburyport Public Schools

FISCAL YEAR 2025 BUDGET ASSUMPTIONS AND GUIDELINES

FY25 PRIORITIES

The NPS budget reflects the NPS vision and strategic plan which address the needs of Newburyport students and schools. The strategic priorities provide direction to administrators and guide staff in developing budget recommendations. The budget addresses four key areas:

Vision: Move the district forward and accomplish the Reimagine Strategies.

Teaching and Learning: Support continuous refinement of curriculum, instruction, and assessment practices.

People (Personnel): Meet the needs of all learners with highly qualified staff, teachers and administrators.

Operations: Ensure the resources, technology infrastructure, and school facilities support learning and meet district goals.

BUDGET ASSUMPTIONS

The budget reflects the assumption that the school district will meet all federal, state, and local mandated programs and requirements. Thus, the budget includes sufficient resources and funding to meet contractual obligations, to implement mandated programs, and to ensure the high school meets accreditation standards.

Contractual Obligations

- ❖ Newburyport Teachers Association
- ❖ Newburyport Instructional Assistants Union
- ❖ AFSCME Union
- ❖ Non-union staff

Federal and State Mandates

- ❖ Special Education: Federal - IDEA & MA General Law 71B & 603 CMR 28.00
- ❖ English Learner (EL) Programs
- ❖ Americans with Disabilities Act (ADA) and Section 504 Accommodations
- ❖ Transportation

BUDGET MANAGEMENT

Agile Management

The needs of a school system change throughout the school year for a variety of reasons, including personnel actions (e.g., unexpected retirements, long-term leaves), enrollment increases, or educational requirements (e.g., special education needs). As a result, the Superintendent has the discretion to adjust resources as needs change. The Superintendent makes these adjustments without School Committee approval as long as he/she is not creating an entirely new position, stays within budgetary limits, and does not need to transfer funds between the salary and expense accounts. (See Policies DB, DBJ and GCA.)

Budget Reporting

The Superintendent provides routine updates on adjustments at School Committee meetings. (See Policy DBJ)

LEVEL SERVICE BUDGET

The budget process typically includes the development of a *Level Service Budget*.

A Level Service Budget reflects the cost of providing the same level of staffing, programs and operations from one fiscal year to the next. For example, what will it cost in FY25 to have the same staffing pattern that we have in FY24? Or what will it cost in FY25 to operate (e.g., utilities, maintenance) all our buildings?

The level service budget drivers include:

- ❖ All program components and staffing included in the FY24 operating budget.
- ❖ Expected costs of FY25 statutory or regulatory mandates and requirements (e.g., Special Education costs).
- ❖ Estimated contractual obligations (e.g., union and nonunion salaries, stipends, overtime).
- ❖ Operations and maintenance costs.
- ❖ Estimated FY25 transportation fees (new contract year).

EXPENDITURE ASSUMPTIONS

Staff and Programs

1. Adds/Changes to Personnel

- Classroom Teacher – The district will budget any new full-time teacher positions at Masters 5 level on the FY25 Salary Scale (\$68,412)
- Instructional Assistant – The district will budget for any new full-time instructional assistants at Step-3 on the assistant’s FY25 salary schedule (generalist: \$27,133, specialist: \$30,316).
- Professional staffing patterns address class size policy, enrollment shifts, and legal requirements.

2. Adds/Changes to Programs and Operations

- In-house Programs – investment in expansion of in-house capacity to reduce special education out-of-district costs will continue to be a priority
- Organizational structure – we will assess the organizational structure in each cost center to increase efficiencies
- Expense management – we will continue to look for opportunities to reduce energy consumption and explore less expensive means of purchasing products, services, etc.

3. Legal Mandates and Accreditation

- Mandated programming/staffing/operational expenses for special education, Section 504 and ADA, and English Learners (e.g., out of district tuition–OSD FY25 expected increase in tuition is 4.69%)
- Mandated transportation
- Expenses associated with maintaining NEASC accreditation for the high school

4. Professional Development

- Educator professional development ensures compliance with regulations, provides opportunities for data-driven instruction, and supports the reimagining of teaching and learning across the district
- Operational, grant and foundation funds support a comprehensive professional development plan

5. Technology to ensure compliance with regulations and to promote innovation in teaching and learning

- District hardware to support operations and teaching and learning (e.g., student computers, staff computers, phones, printers, network systems, firewall and cybersecurity)

- District software to support operations and teaching and learning (e.g., student information systems, communications tools, instructional software and apps, accounting and management software)
 - The FY25 budget will reflect the need to replace the NHS phone system to allow for 911 compliance
6. **Curriculum, Instruction and Assessment**
- Curriculum Resources
 - ◆ Funding of existing curriculum resources (e.g., Foundations, MyView, My Perspectives, Envision Math, iReady Math, AP Environmental Science, Elevate)
 - ◆ Investment in new resources (also exploring DESE: OpenSciEd, Investigating History)
 - ◆ Special Education resources (e.g., Orton-Gillingham)
 - Assessment Resources (e.g., DIBELS, PearsonQ-Interactive, iReady Diagnostic)
7. **General and Instructional Supplies** – Each cost center has general and instructional supply lines that will be calculated to reflect the most current needs and costs. Typically we see an increase of 3%.

Transportation

1. **Regular Education Transportation** — The district will be negotiating a new transportation contract for FY25. The FY24 transportation budget is \$1,100,000. The budget will include expected changes in the contract.
2. **Other Transportation Requirements** — Students experiencing homelessness, students in foster care, special education in-district & out-of-district, and special education summer school are required transportation expenses. Estimated based on FY24 actuals of \$900,000.

Contractual Obligations, FY25 Salary Projections

1. **Collective bargaining contracts** (Newburyport Teachers Association, IA Union, AFSCME) — FY25 personnel expenses have been budgeted to include all contractual obligations including step/lane changes, stipends, and overtime.
2. **Nonunion contracts** — An increase will reflect the bargaining unit contracts.
3. **Substitute Teacher Pay** — Substitute Teachers daily rate is \$125/day for the first 20 days and increases to \$150/day on day 21 (for the same teacher). DESE licensed long-term substitute (12 weeks/more), the daily rate is based on Bachelors Step 1.
4. **Substitute Nurse Pay** — Substitute RN's are paid \$200 per diem

Building and Grounds Operational Expenses

1. **Utilities**

- Natural Gas — In consultation with Buildings & Grounds the FY25 natural gas budget for all schools will reflect a 5% increase over FY24.
- Oil/Generator Fuel — In consultation with Buildings & Grounds the FY25 oil/generator fuel budget for all schools will reflect a 5% increase over FY24.
- Electricity — In consultation with Buildings & Grounds the FY25 electricity budget for all schools will reflect a 20% increase over FY24.
- Internet, phones — In consultation with Technology the FY25 budget will reflect a 5% increase over FY25.

2. **Custodial Supplies & Materials** — The budget will use historical data and current trends for costs increases.

Mandated Program Expenses

1. **English Language Learners** – The budget will be based on known students at the time of budget submission. DESE regulations state: “Education is a basic right of all children in the United States, including students who are ELs. Federal civil rights laws, namely, Title VI of the Civil Rights Act of 1964 (Title VI) and the Equal Educational Opportunities Act of 1974 (EEOA), require schools to take appropriate steps to address the language barriers that prevent ELs from meaningfully participating in their education.”
2. **McKinney-Vento Homeless Education Program / Students in Foster Care / Migrant Education/ Military Interstate Children’s Compact** — Districts are required to ensure that students who are homeless, in foster care, migrant or in a military family have stable educational experiences (DESE Educational Stability). The budget will be based on know students at the time of submission.
3. **MA Ed Reform Act** – The budgeted reflects expenses associated with known students needing MCAS support and remediation or Educational Proficiency Plans (EPP-high school only) at the time of budget submittal. (MGL c.71).
4. **DESE Proportionate Share Services for Students with Disabilities** – Districts are required to conduct a variety of activities related to provision of proportionate share special education services for students who are privately enrolled (DESE IDEA Equitable Services). These activities include consultation, child find, evaluation and determination of eligibility, determination of the proportionate share amount, expenditure of the proportionate share, development of services plans, and provision of services either directly or through contracts.

REVENUE ASSUMPTIONS

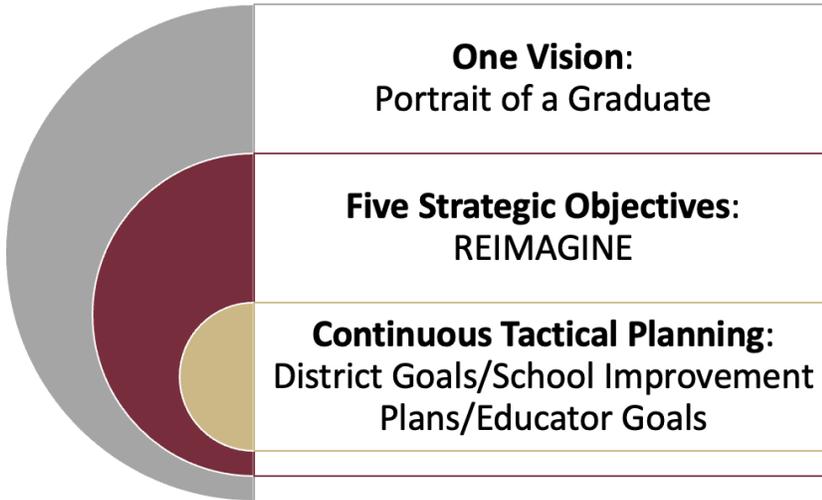
1. **Chapter 70 State Aid** – This state aid comes directly to the City of Newburyport. The funds support all public schools including charter schools. Newburyport's allocation in FY24 is \$5,660,145 (FY23 \$4,681,433).
2. **Medicaid Reimbursement** – Medicaid provides reimbursement to the district for some qualifying services. The money goes directly to the City of Newburyport. FY24 the Medicaid reimbursement is budgeted at \$200,000.
3. **Special Education Circuit Breaker Program** – This state aid program reimburses the district for certain qualifying special education costs. The FY23 reimbursement was \$1,870,163 (including \$271,453 of extraordinary relief) and FY24 \$2,030,401.
4. **School Choice** – The FY24 budget is based on utilizing \$645,000 in School Choice Funds. The FY25 budget amount will maintain a School Choice fund balance of \$500,000 to \$700,000.
5. **User Fees**
 - Athletics – FY24 \$307,000
 - Transportation – FY24 \$180,000
 - Preschool– FY24 \$200,000
 - Building Use – FY24 \$32,000
6. **Entitlement Grants**
 - IDEA (240) – Budgeted FY24 \$500,000
 - Title I – Budgeted FY24 \$200,000. Actual FY24 \$114,000.
 - ESSER Grants – The ESSER grants will be complete at the end of FY24.
7. **Competitive Grants and Foundation Funds**
 - Possible FY25 Grants
 - Swasey Foundation – Private foundation funding restricted to professional development for educators.
 - Newburyport Education Foundation – Funding special programs in the school that are outside of the operational budget. These funds are not reflected in the District budget as they do not support operational programs.
8. **Tuition Based Programs**
 - Early Childhood Tuition – \$200,000
 - Special Education Program Development – students coming from other districts to NPS – (\$65,000)

APPENDIX

1. Strategic Plan Overview
2. Budget Timeline
3. FY24 Budget Links

NPS STRATEGIC PLAN

In an ever-changing world, schools must be responsive and agile. Our Strategic Plan serves as a guide for decision making, goal setting, and operational planning.



PORTRAIT OF A GRADUATE VISION

Newburyport Public Schools’ decisions begin with the end in mind—a vision of the skills, knowledge, and mindsets every student will have upon graduation.

The Portrait of a Graduate outlines five goals for every graduate. Guided by this clear vision, NPS will provide every child with experiences and opportunities so they can grow, learn, and leave NPS ready for their future.

<p>physically, socially, emotionally well </p>	<p>literate across all disciplines </p>	<p>creative, innovative, collaborative problem solvers </p>
<p>Newburyport Public Schools Graduates are...</p>		<p>civically engaged </p>
		<p>prepared for life after graduation </p>

FIVE STRATEGIC OBJECTIVES



REIMAGINE...

Teaching and learning

Supports so all students are ready to learn

A culture of self-discovery and personal growth

Organizational design and operations

An active community of stakeholders

FY25 BUDGET TIMELINE

TIME	ACTION
September - December 2023	School Council Meetings review School Improvement Plans and discuss budget priorities Community Workshops
November 2023	Development of budget guidelines based on Strategic Plan, goals, and projected revenues
December 2023- January 2024	School Council Meetings with budget stakeholders regarding the School Improvement Plans, strategic goals and needs of schools and departments
February 2024	Budget forum presentation on school and district needs at School Committee meeting Leadership Team deliberations to develop tiered priority list for the district
March 2024	Preliminary Budget Review at School Committee
April 2024	Public Hearing Presentation
April - May 2024	Budget deliberations with School Committee, full budget to School Committee
May 2024	School Committee Budget to City Council

FY24 BUDGET LINKS

- ❖ [NPS FY24 Approved Budget](#)
 - [June 2023 City Council Memo, Follow Up Questions](#)
- ❖ [School Choice Informational Presentation, February 28, 2023](#)
 - [School Choice FAQs](#)