

Components of a School Budget

December 9, 2008

Operational Budget

	Budgeted	Chapter 70	Town Contribution	Grants/ Revolvers
Appropriation	19,711,955	14,256,878	5,455,077	-
+ Grants	984,978			984,978
+ Revolvers	1,535,405			1,535,405
Operational	22,232,338	14,256,878	5,455,077	2,520,383

	Budgeted	Chapter 70	Town Contribution	Grants/ Revolvers
Appropriation	19,711,955	72.3%	27.7%	0%
+ Grants	984,978	0%	0%	100.0%
+ Revolvers	1,535,405	0%	0%	100.0%
Operational	22,232,338	64.1%	24.5%	11.3%

Grants

- Kindergarten Enhancement
- PL 94-142 (Special Education)
- Public Health
- Title IIA
- Title I

Revolver Accounts

- **School Choice** Revenue received from other districts whose students reside in that district and attend our district
- **Tuition Revolver** Preschool revenue and tuition from other towns whose children reside at Sunshine Haven and are provided educational services in Northbridge
- **School Use** Revenue earned from the rental of school facilities to outside groups
- **Athletic Revolver** Revenue collected from student athletic/extra curricular fees and revenue from gate receipts
- **Circuit Breaker** Special Education reimbursement for 72% of the cost per student above 4x the statewide per pupil cost

Circuit Breaker Example

Tuition Cost	Threshold	Net Claim	Rate	Reimbursement
37,000	- 40,000 =	0	x 70%	= 0
65,000	- 40,000 =	25,000	x 70%	= 17,500
<u>190,000</u>	- 40,000 =	150,000	x 70%	= <u>105,000</u>
292,000				122,500

Add 5 more students @ 37,000 each = 185,000

292,000 + 185,000 = 477,000

Reimbursement is still 122,500 because none of the 37,000 is reimbursable

***Figures are rounded examples for presentation purposes*

Budget Components

1. Northbridge Elementary School
2. Balmer Elementary School
3. Middle School
4. High School
5. Special Education
6. Athletics/Activities
7. Curriculum
8. Technology
9. Transportation
10. Administration
11. Custodial
12. Maintenance

Administration Budget

CATEGORY	FY 10 OPERATIONAL
School Committee Secretary	\$
Negotiations-Legal Services	\$
Advertising	\$
School Committee Dues/Membership	\$
Superintendent Salary	\$
Superintendent Secretaries Salaries	\$
Postage	\$
Superintendent Office Supplies	\$
Superintendent Dues/Memberships	\$
Business/Operations Salaries	\$
School Doctor	\$

School Budgets

CATEGORY	FY 10 OPERATIONAL
Administrative Salaries	\$
Secretaries Salaries	\$
Office Supplies	\$
Dues/Memberships	\$
Teaching Salaries	\$
Substitutes	\$
Library Salary	\$
Textbooks	\$
Library Books	\$
Instructional Supplies	\$
General Supplies	\$
Guidance Counselor Salary	\$
Nurse Salary	\$
Nurse Supplies	\$
Lunch Aides	\$

Athletics/Activities Budget

CATEGORY	FY 10 OPERATIONAL
Activities	\$
Athletic Overtime	\$
Athletic Transportation	\$
Coaching Salaries	\$
Police Detail	\$
Officials/Refs	\$
Supplies/Repairs/Ice/Dues	\$
Uniforms	\$
EMT	\$

Curriculum Budget

CATEGORY	FY 10 OPERATIONAL
Curriculum Specialist Salary	\$
Teacher Advancement	\$
Course Reimbursement	\$
Office Supplies	\$
Staff Travel	\$
Conferences	\$
ELL Materials/Supplies	\$

Custodial Budget

CATEGORY	FY 10 OPERATIONAL
Custodial Salaries	\$
Custodial Substitutes	\$
Custodial Overtime	\$
Custodial Summer Help	\$
Custodial Expense	\$
Heat, All Buildings	\$
Sewer Usage, All Buildings	\$
Electric, All Buildings	\$
Water, All Buildings	\$
Telephone, All Buildings	\$

Maintenance Budget

CATEGORY	FY 10 OPERATIONAL
Athletic Field Supplies	\$
Maintenance Salaries	\$
Maintenance Overtime	\$
Maintenance Expense	\$
Contracted Services/Repairs	\$
Rubbish Removal	\$
Equipment Repairs/Maintenance	\$
Rental of St. Patrick's	\$

Technology Budget

CATEGORY	FY 10 OPERATIONAL
Salaries	\$
Supplies	\$

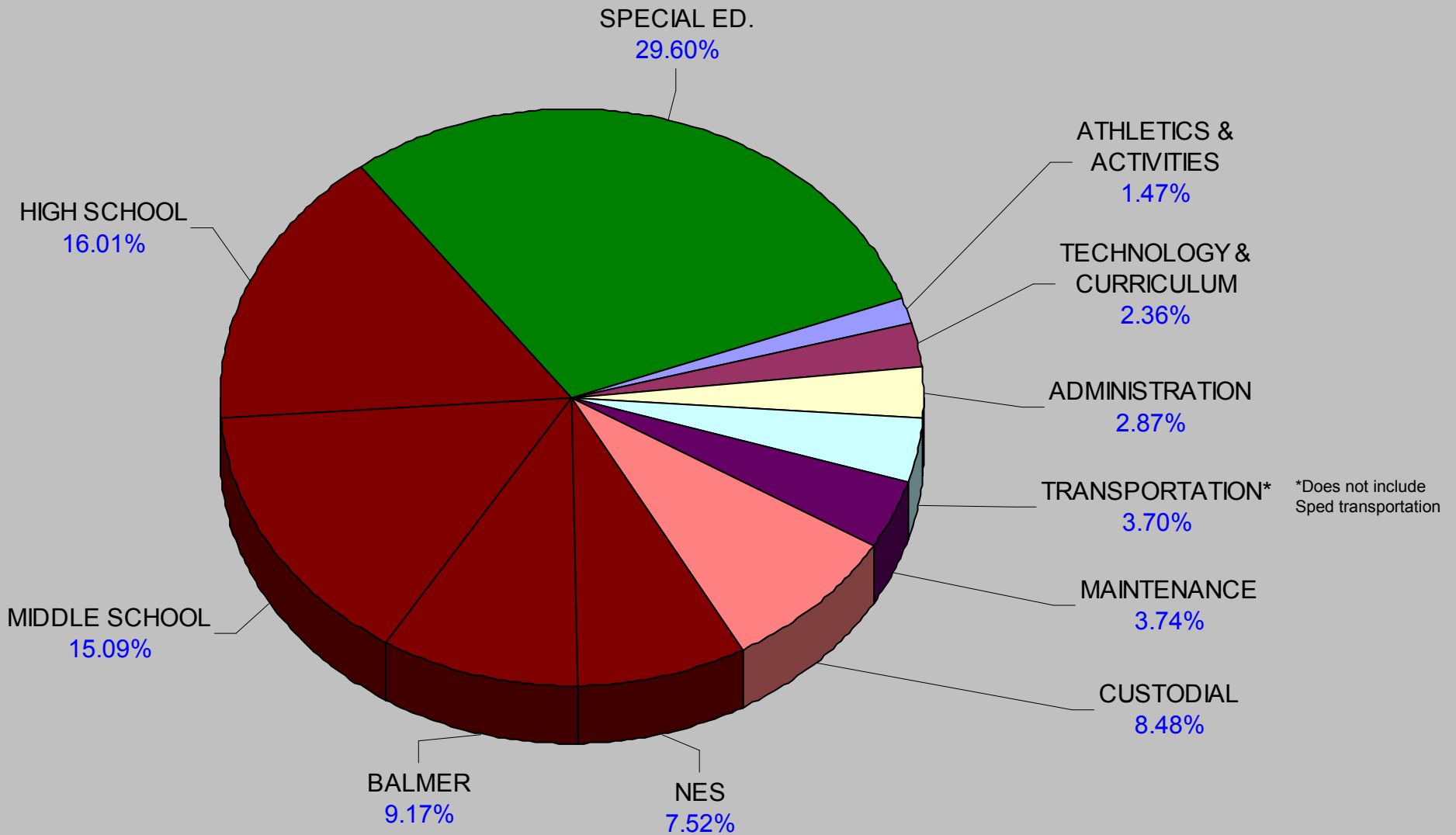
Transportation Budget

CATEGORY	FY 10 OPERATIONAL
Regular Transportation	\$
Vocational Student Travel	\$
Christian School Transportation	\$
Crossing Guard	\$

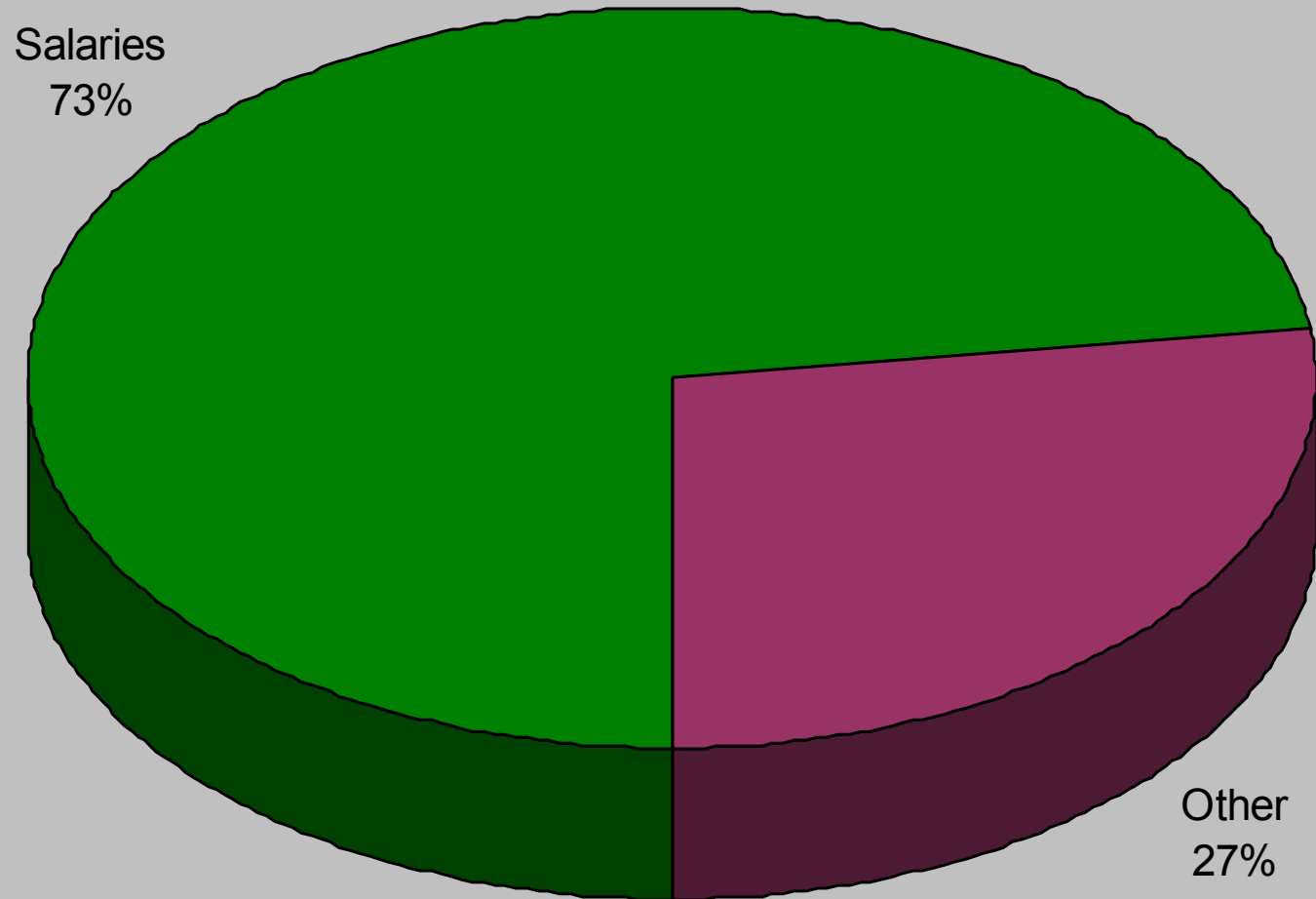
Special Education Budget

CATEGORY	FY 10 OPERATIONAL
Administrative Salaries	\$
Secretary Salary	\$
Office Supplies	\$
Administrative Travel	\$
District Wide Psychologists/Services	\$
Teacher Substitutes	\$
Teacher Aide Substitutes	\$
Aides Salaries	\$
Instructional Supplies	\$
Assistive Adaptive Equipment	\$
Home/Hospital Tutors	\$
Contracted Services	\$
Summer Program	\$
Travel	\$
Software	\$
Screening Salaries	\$
Team Substitutes	\$
Psych Contracted Services	\$
Transportation	\$
Tuition-MA	\$
Tuition- Out of State	\$
Tuition-Private	\$
Tuition-Residential	\$
Tuition-Collaborative	\$
NES Salaries (Includes PK)	\$
Balmer Salaries (Includes PK)	\$
Middle School Salaries	\$
High School Salaries	\$
General Supplies	\$

Operational Budget



Operational Budget



Teachers' Salaries

2008-2009						
STEP	B	B+15	Start Lane	M	M+30	M+60
1			42,170	42,170	43,661	46,515
2			45,128	45,128	46,768	49,620
3	43,494	44,540	45,606	45,606	47,221	50,074
4	43,972	45,011	46,057	46,057	47,682	50,534
5	47,947	49,059	50,115	50,115	52,273	55,125
6	49,528	50,639		51,693	53,860	56,710
7	52,440	53,515		54,570	56,762	59,612
8	54,119	55,199		56,292	58,447	61,301
9	56,034	56,976		58,181	60,349	63,201
10	59,300	60,384		61,465	63,640	66,493
MAX	68,283	69,364		70,438	72,615	75,468

2009-2010						
STEP	B	B+15	Start Lane	M	M+30	M+60
1			43,744	43,744	45,280	48,220
2			46,790	46,790	48,480	51,418
3			47,283	47,283	48,947	51,885
4	45,600	46,670	47,748	47,748	49,421	52,359
5	49,695	50,840	51,927	51,927	54,150	57,088
6	51,322	52,467		53,553	55,785	58,721
7	54,322	55,429		56,517	58,774	61,710
8	56,051	57,164		58,290	60,510	63,449
9	58,024	58,995		60,236	62,468	65,406
10	61,388	62,505		63,618	65,858	68,796
MAX	70,640	71,754		72,860	75,103	78,041

B15 4 → B15 5

45,011

50,840

5,829

13.0%

SL 2 → SL 3

45,128

47,283

2,155

4.8%

M 10 → M MAX

61,465

72,860

11,395

18.5%

B MX → B MX

68,283

70,640

2,357

3.5%

Special Education Tuition-Out

2008-2009				
Type of School	Students	Tuition	New This Year	Not Our Obligation
Collaborative	12	350,000	4	
Private	12	450,000	3	1
Residential	10	895,000	3	3
MA Public	5	100,000	5	
Out of State	1	20,000		
Total	40	1,815,000	15	4

2009-2010				
Type of School	Students	Tuition	New This Year	Not Our Obligation
Collaborative	9	330,000		
Private	10	580,000	1	
Residential	11	1,350,000	3	
MA	5	111,000		
Out of State	1	20,000		
Total	36	2,391,000	4	

***Figures are rounded for presentation purposes*