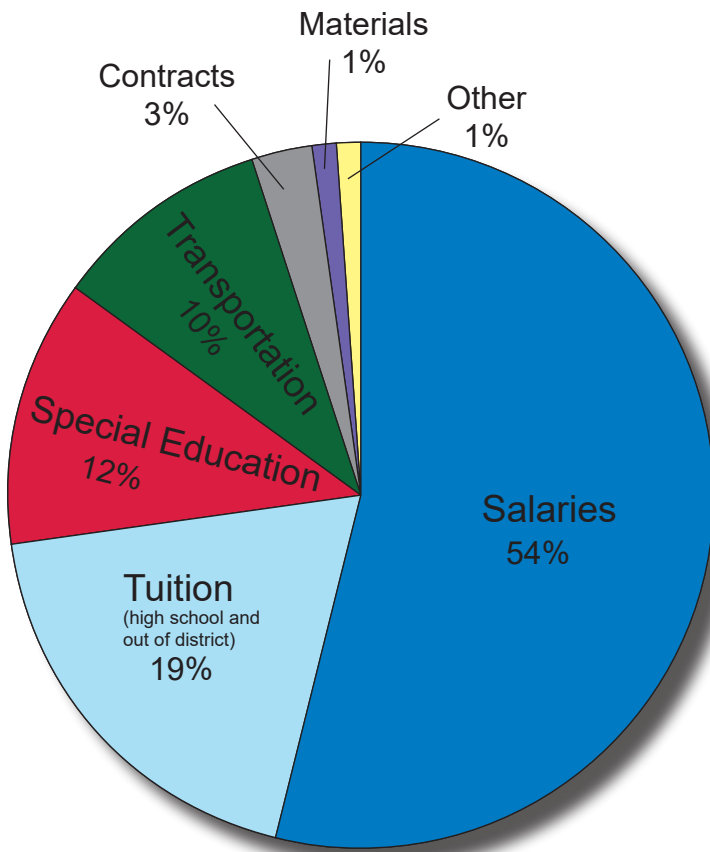


Worthington School District FY24 Budget

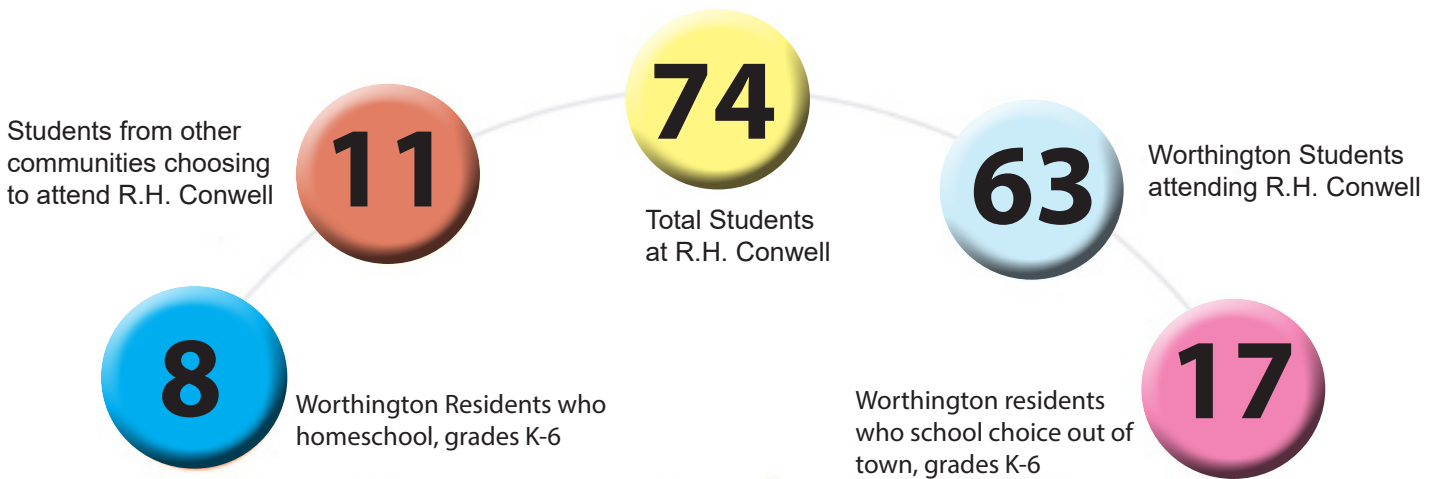
The School Committee put together the following information to accompany the budget spreadsheet and explain some of the significant factors determining this year's budget request. Line item numbers refer to the line items in the budget spreadsheet.



FY24 Worthington Education Expenses

Salaries	\$819,078.65
Tuition (high school and out of district)	\$290,609
Special Education	\$180,826
Transportation	\$145,375
Contracts	\$46,775
Materials	\$18,900
Other	\$16,600
Total Gross	\$1,518,163.65
Total Revenue	\$146,500
Total Town Appropriation	\$1,371,663.65

R.H. Conwell Student Demographics for 2022-23



Elementary Budget Highlights

The Elementary Budget is the one the superintendent and school committee have direct control over, and is therefore the best place to manage costs. However, Worthington's elementary costs fluctuate more than larger schools when we have Worthington students who need high levels of special education services. A relatively modest increase in special education costs one year can result in a significant increase in the total "per pupil" cost for that year.

The increase in the gross elementary budget from FY23-24 is 0.64%. The total gross total budget is actually a -9.7% **decrease** from last year. The request has increased while the gross has decreased because last year's budget was offset by one-time ESSER pandemic relief funds.

It's also important to note that **Worthington's total per pupil cost continues to be lower than surrounding districts when considering K-12 costs.**

District/Town	Total Per-Pupil, including out-of-district costs*
Central Berkshire	\$17,630
Chesterfield-Goshen	\$19,581
Gateway	\$21,513
Southampton	\$15,826
Westhampton	\$24,482
Williamsburg	\$21,235
Hampshire Regional	\$21,043
Worthington	\$16,276

***Per-Pupil Cost Comparison** (all resident public school students for whom the town pays educational costs) FY2022, the most recent data available from DESE is at this site: <https://www.doe.mass.edu/finance/statistics/per-pupil-exp.html>. These numbers include all employee benefits and building maintenance costs, in addition to all of the costs itemized in Worthington's budget. The same categories of costs are included for each town so we can compare "apples to apples."

Total students are all residents in the district for whom the town pays educational costs. It includes all resident public school students: those who are not homeschooled or attending private schools.

Staff Salary Increases, lines 11, 12, 20-24

The staff salary lines reflect "step" raises (between 2 and 3% for most staff) and a COLA raise (2% for most staff). The increase in the office manager salary, line 12, reflects a new salary schedule which includes an additional 23 work days in the job description to accommodate summer responsibilities.

Preschool, included in lines 20, 21, 22

Conwell had 16 full-time preschool students in the 2022–23 school year. 15 students have applied to attend in 2023–24. The program will continue to be free in order to be accessible to all Worthington families and to prevent the district having to pay out-of-district costs for preschool special education. Priority will be given to existing preschool students and incoming Worthington students before students from other towns.

School Employee Benefits

Full-time employees at Conwell (19) are eligible for health insurance benefits. Full-time and part-time employees with teacher status make their own mandatory payroll contributions to the state teacher retirement fund. The Town does not contribute to their retirement. The Town does contribute to Hampshire County retirement for staff who work 20 or more hours. That is a total of 11 employees.

After-School Enrichment, line 48

Conwell continues to provide an after-school enrichment program to all students, now 5 days per week during the school year and for 4 weeks during the summer. It is almost entirely funded by grants. The program director, Shannon Madden, succeeded in securing the highly competitive 5-year 21st-Century grant from DESE that funds \$150,000 per year for the first 3 years, with decreased funding for years 4 and 5. This allows Conwell to offer the after school and summer programming free to all students.

Hampshire Regional, line 49

This line is a per-pupil cost and cannot be adjusted by the school committee or superintendent. It reflects the total number of students (23) who plan to attend Hampshire Regional this fall for grades 7–12 under the tuition agreement between Worthington and Hampshire Regional. We are entering the 3rd year of a 5-year tuition agreement. The two districts negotiated a 10% annual increase in the tuition for years 1–3 of the agreement to “correct” for 6 years of no increases, and then will revert to a 5% annual increase for the last 2 years of the agreement. Worthington will pay \$9,983 per student in FY24. Hampshire Regional High School’s per-pupil cost was \$21,392 in 2022.

Out-of-District Services and Special Education Summer School, lines 52–55

These lines are for necessary special education services to Worthington students that cannot be provided at Conwell or Hampshire Regional during the school year. They are services required by students’ special education plans and Worthington is legally obligated to provide them. Each year the costs are determined by the particular needs of the individual students living in Worthington.

Using Grant and Other Revenue to Reduce the Budget Request

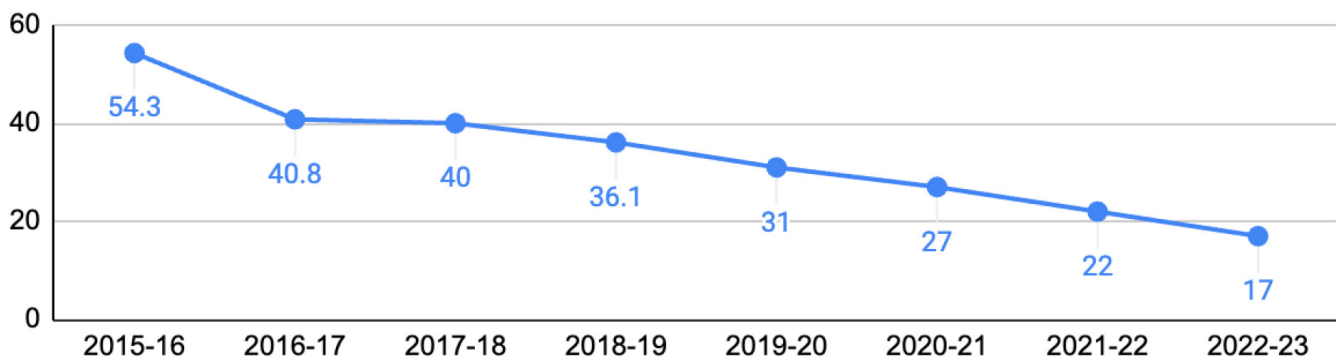
The Worthington district receives aid from multiple state and federal sources that help reduce the amount the town needs to raise through taxation to support the school budget. These grants and other revenue are listed at the bottom of the budget spreadsheet with an itemization of where they have been allocated to reduce line items in the budget.

School Choice

One important source of funds continues to be our school choice income. The school committee voted two years ago to reserve one third of each year’s school choice income in a revolving fund to cover unexpected special education costs. The remainder of funds are applied to various line items of the budget to reduce the request. This year, 2022-23, Conwell had 11 school choice students, resulting in \$55,000 income. This is fewer school choice-in students than last year because our Worthington resident student enrollment grew, leaving us with fewer open choice slots. We anticipate a similar number of school choice students for FY24.

The school choice fees Worthington pays for Worthington students attending other districts are reflected in the town “cherry sheets” and are not reflected in the school budget. It obviously benefits Worthington to minimize the number of elementary students who choice out. The trend over the 8 years of the Worthington district has been toward decreasing numbers of Elementary students leaving the district:

Elementary School Choice Out



Building Budget, lines 9 and 13

Our Conwell office administrator and building custodian collaborate to run a very tight ship. As anyone with an electric bill or heating costs knows, it has been difficult to predict utility costs over the past year, and it continues to be difficult for FY24. These line items 9 and 13 reflect our best estimate for what costs may be, but we’ve aimed conservatively, hoping costs may go down and to avoid any unnecessary tax requests.