

FY24 CPS SUPERINTENDENT'S RECOMMENDED BUDGET

December 6, 2022

Presentation to Concord School Committee

Budget Process Overview

ZERO BASED BUDGETS

- Build from ground up, re-evaluate each line item each year
- Built by principals / administrators

Town Budget Process

- “Guidelines” established by Town of Concord, communication with Carlisle



PRELIMINARY FY24 BUDGET + OPEN HEARING (DECEMBER 2022)

Present to School Committee, and share with Town officials

Feedback loop

- Town officials
- SCOM

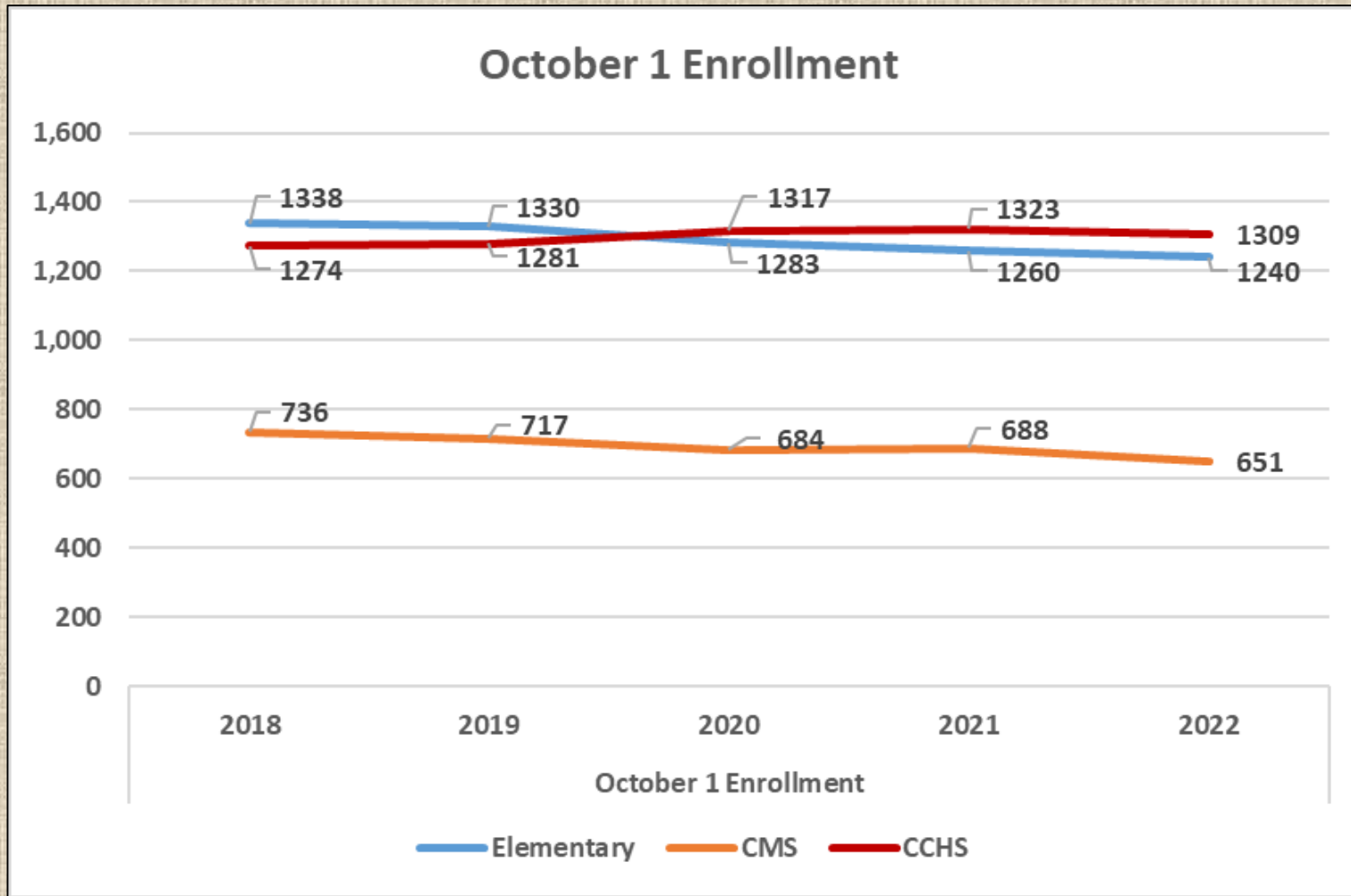
Review & Revise

New information (Jan)

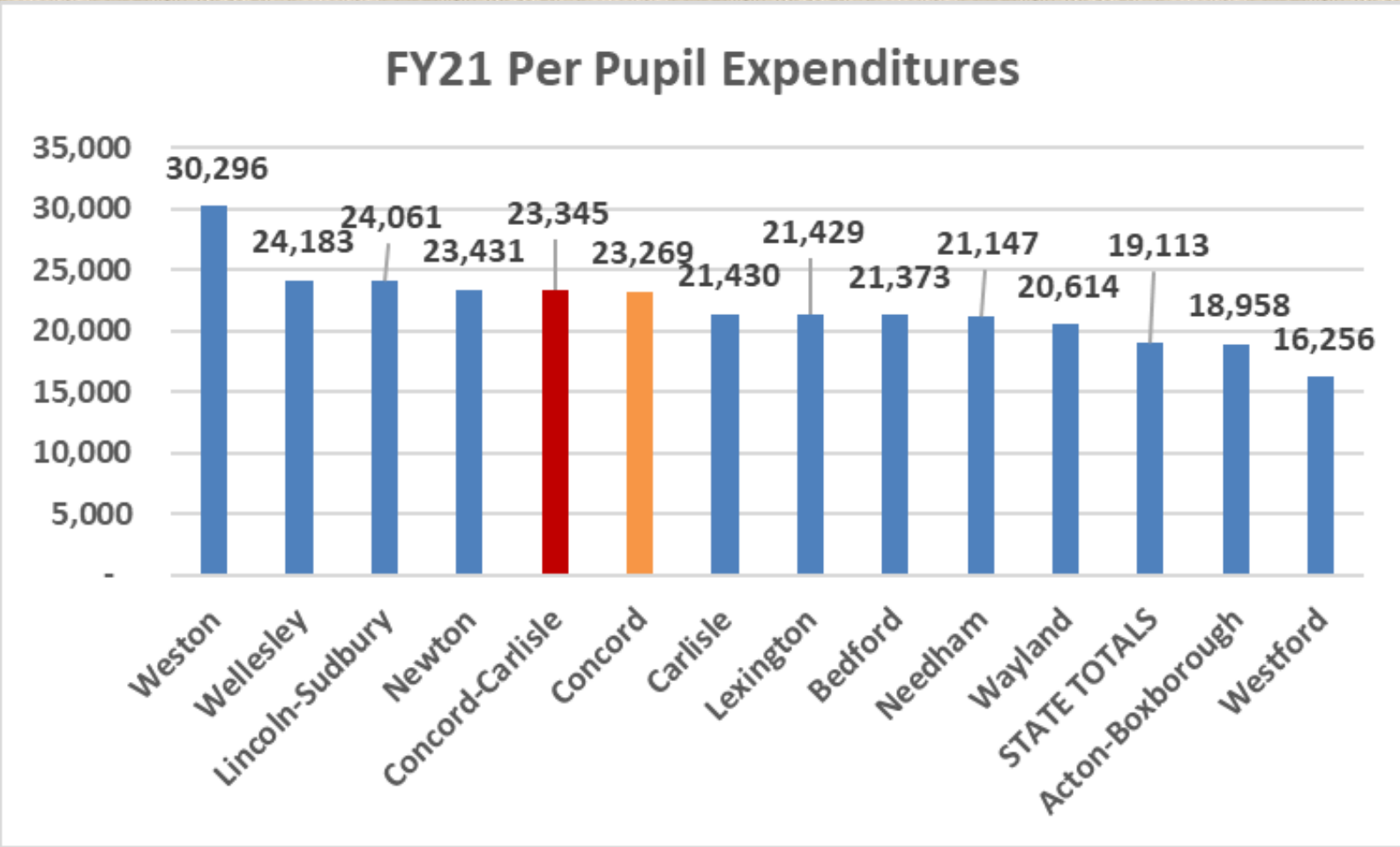
- State Aid (Ch. 70, et al)
- Expense/service changes

REVISED FY24 BUDGET (AS NEEDED)

Student Enrollment Trends FY18 – FY22



Per Pupil Expenditure Data



Source: Department of Elementary and Secondary Education

Strategic Objectives and Initiatives

Student Success	Mental Wellness	DEIB	Learning Environments
<p>MTSS</p> <ul style="list-style-type: none"> • Data Collection • Intervention • Academic and SEL • Professional Development <p>Special Education</p> <ul style="list-style-type: none"> • Inclusion • Intensive Programs <ul style="list-style-type: none"> • More Students with More Complex Needs • Professional Development 	<p>SEL Curriculum and Instruction</p> <ul style="list-style-type: none"> • K-5 Responsive Classroom and Fly Five Rollout • HOMEBase at CMS • Services and Supports to Identified Students • Professional Development 	<ul style="list-style-type: none"> • Student Programs <ul style="list-style-type: none"> • Ex Playbook • Teacher Leaders • Professional Development • Memberships and Associations • Recruitment, Hiring, Retention • Transportation • Ubiquitous DEIB Lens • Achievement Gaps <ul style="list-style-type: none"> • Ex Calculus Project 	<ul style="list-style-type: none"> • Outdoor Classrooms • Outdoor Learning Environments • Outdoor Dining • Accessible Campus Planning • Improvements and Maintenance of Facilities and Grounds • Preparation for Construction and New CMS

In addition to the physical safety needs the pandemic prioritized, there was and continues to be significant impact on each of objectives creating an urgency, intensity, and greater level of need than anticipated.

FY24 CPS BUDGET by DESE 1000 FUNCTION

DESE FUNCTION	DESE FUNCTION DESCRIPTION	FY22 ACTUALS	FY23 REQUESTED BUDGET	FY24 REQUESTED BUDGET	Difference (\$) FY24 BUD vs. FY23 BUD	Difference (%) FY24 BUD vs. FY23 BUD
1000	DISTRICT ADMINISTRATION	1,490,395	1,645,295	1,658,620	13,325	0.81%
2000	TEACHING & INSTRUCTIONAL SUPPT.	32,713,195	33,933,843	35,551,580	1,617,737	4.77%
3000	OTHER SCHOOL SERVICES	2,776,467	2,953,616	3,230,909	277,293	9.39%
4000	MAINTENANCE & OPERATIONS	3,437,700	3,447,479	3,567,505	120,026	3.48%
5000	FIXED CHARGES	487,901	337,355	253,442	(83,913)	-24.87%
6000	COMMUNITY SERVICES/PROGRAMS	111,382	106,948	105,132	(1,816)	-1.70%
7000	FIXED ASSETS	340,825	310,433	318,686	8,253	2.66%
9000	OUT OF DISTRICT TUITIONS	350,517	275,517	511,302	235,785	85.58%
	TOTAL	41,708,382	43,010,486	45,197,176	2,186,690	5.08%

Key Drivers – by DESE 1000 FUNCTION

Teaching & Instructional Support (2000)

- **\$1.618M, 4.8% increase over FY23 Budget**
 - \$319K Support staff pay (4.3%), 5.6 FTE increase for special ed tutors and assistants to meet student needs, includes contractual increases
 - Supplies and Materials increase \$78K (5.8%)
 - Contract services decrease of (\$82K) is via reduction in outsourced P/T services, offset by hiring of a Physical Therapist staff (salaries)
 - \$1.345M (5.5%) increase in CTA salaries (2000 codes only)
 - See next page

Key Drivers – by DESE 1000 FUNCTION

Teaching & Instructional Support (2000)

- **\$1.618M, 4.8% increase over FY23 Budget**
 - \$1.345M (5.5%) increase in CTA salaries (2000 codes only)
 - 2.75% COLA increase, plus steps/lanes
 - Added positions: 1.0 FTE BC/BA - \$121K, 0.8 FTE for Physical Therapist - \$93K, 1.0 FTE Special Education teacher \$100K (Sanborn Connections program)
 - Increases in longevity scale in FY24 per CTA contract (to bring into parity with CCTA), \$72K impact
 - Retirements factored in, however, some were previously factored into FY23 budget but not realized (savings already taken)
 - \$40K professional contingency budgeted in FY24, increase of \$28K vs. FY23

Key Drivers – by DESE 1000 FUNCTION

Other School Services (3000)

- **\$277K, 9.4% increase over FY23 Budget**
 - \$72K Nurse's salaries (1.0 add'l FTE for 1:1 nurse)
 - \$57K Bus driver's salaries (7%)
 - \$54K CASE Special Education transportation (8%)
 - \$52K Diesel fuel for bus fleet
 - \$37K Transportation supplies/maint.

Key Drivers – by DESE 1000 FUNCTION

Maintenance and Operations (4000)

- **\$120K, 3.5% increase from FY23 Budget**
 - Utilities (heating / electricity) increase of \$109K vs. FY23 due mainly to CMLP rate increases amidst energy supply constraints
 - Otherwise very limited increases despite inflationary pressures

Key Drivers – by DESE 1000 FUNCTION

Fixed Charges (5000)

- **(\$84K), (25%) decrease from FY23 Budget**
 - Insurance increase of \$58K due to rate increases for property and school board liability policies (increases occurred in FY22 due to loss/claims history)
 - Early Retirement / Sick Time Buyout reduction of (\$142K) as the payouts related to these retirement incentive programs wind down

Key Drivers – by DESE 1000 FUNCTION

Out of District Tuitions (9000)

- **\$236K increase over FY23 Budget (net)**
 - Gross tuition costs for special education, prior to offsets, increased from \$1.507M to \$1.758M, equating to \$251K increase (17%)
 - Driven primarily by 14% tuition rate increase guidance from MA Operational Services Division
 - Budget offsets from Circuit-breaker and IDEA grant increased by \$15K
 - Circuit-breaker increase from (\$725,000) to (\$738,000)
 - IDEA offset increase from (\$507,000) to (\$510,000)

Significant variability on this budget line makes it difficult to project:

- FY23 Budget reflected a (\$603K) reduction from FY22 Budget

- \$879K (net of offsets) in FY22 to \$276K (net of offsets) in FY23

Out of District Tuitions –cost avoidance impact

Two sample in-district programs (FY22)

- 6 Professional Staff (teachers, certified specialists) \$600K
- 15 Support staff \$579K
- Total In House Cost \$1.179M

Estimated costs if an outside placement

24 Tuitions \$2.014M

Transportation \$846K

Total Outside placement cost: \$2.860M

Cost avoidance: \$1.681M

Salaries / Non-Salary accounts Breakout

Expense Type	FY23 REQUESTED BUDGET	FY24 REQUESTED BUDGET	Difference (\$) FY24 BUD vs. FY23 BUD	Difference (%) FY24 BUD vs. FY23 BUD
Salary accts	36,710,893	38,416,870	1,705,977	4.6%
Non-Salary accts	6,299,593	6,780,306	480,713	7.6%
Total	43,010,486	45,197,176	2,186,690	5.1%

Non-salary accounts – Key Drivers

- \$236K Out of district tuitions (net)
- \$161K energy/utility related (electricity, heating, bus fuel)
- \$58K Property/liability insurance
- \$54K Special Education Transportation
- (\$82K) reduction in special education contract services

Salary accounts – Key Drivers

- Teachers salaries \$1.414M, 5.7% increase
 - \$688K – 2.75% contractual cost of living increase
 - \$386K – add'l FTE's (BC/BA, P/T, 1:1 nurse, **Special Ed Teacher**)
 - \$72K – longevity increases – FY24 adjustment to scale, to align with CCHS
 - Remainder due to steps/lanes, retirement assumptions, replacement cost differentials
- Non-teacher salaries \$434K, 3.8% increase
 - Contractual increases, add'l tutor/assistant positions
- Sick / retirement program (\$142K), (56%) decrease

School Summary View

School / Unit	FY23 REQUESTED BUDGET	FY23 REQUESTED FTE	FY24 REQUESTED BUDGET	FY24 REQUESTED FTE
Pre-School	1,200,695	15.9	1,225,096	15.6
Alcott	6,446,744	70.0	6,694,372	68.9
Thoreau	7,230,452	85.8	7,381,527	82.2
Willard	6,566,424	69.0	7,053,319	73.8
Elementary Wide	1,592,807	15.2	1,757,334	16.2
Middle School	11,667,205	110.5	12,235,020	115.3
District Wide	8,306,158	53.4	8,850,509	55.1
CPS - Total	43,010,486	419.8	45,197,176	427.2

ESSER FUNDING UPDATE

<u>Grant Name</u>	<u>Grant Budget</u>	<u>FY20-22 Expense</u>	<u>FY23 Anticipated</u>	<u>FY24 Anticipated</u>	<u>Grant Deadline</u>
ESSER I (DESE)	467,775	467,775			12/31/2021
ESSER II (Municipal)	126,825	126,825			12/31/2021
DESE Emergency Relief	112,379	112,379			9/30/2022
ESSER II	453,100	403,463	49,637		9/30/2023
ARP - IDEA	131,637	33,929	97,708		9/30/2023
ARP - IDEA Early Childh	12,267		12,267		9/30/2023
ESSER III	995,840	94,107	450,867	450,866	9/30/2024
CPS TOTAL	2,299,823	1,238,478	610,479	450,866	

ESSER III – Use of Funds

- \$240,000 Counseling (Peabody School Psychologist) – two years
- \$240,000 Special Ed Teacher – Language Based Program - two years
- \$372,640 Summer School Programs – two years, or three if possible
- \$43,200 Required MTRS Contribution
- \$100,000 Instructional Materials (one time purchases)

\$995,840

9/30/2024 grant deadline (early in FY25)

QUESTIONS ?

REFERENCE SLIDES

Expenditure Budgets: DESE Categories

- **ADMIN (“1000”)** = SCHOOL COMMITTEE, SUPERINTENDENT, BUSINESS OFFICE, ADMIN TECHNOLOGY, LEGAL SERVICES
- **INSTRUCTIONAL SERVICES (“2000”)** = TEACHING & LEARNING STAFF & MATERIALS, STUDENT SVCS, CLASSROOM INSTRUCTION, TEACHERS, PARAS, PROFESSIONAL DEVELOPMENT, CLASSROOM SUPPLIES, ETC, GUIDANCE, & PSYCHOLOGICAL SVCS
- **OTHER SCHOOL SERVICES (“3000”)** = NURSING, FOOD SERVICE, TRANSPORTATION, STUDENT ACTIVITIES, & ATHLETICS
- **OPERATIONS & MAINTENANCE (“4000”)** = CUSTODIAL SERVICES, UTILITIES, MAINTENANCE OF BUILDINGS / GROUNDS, TECH NETWORK & INFRASTRUCTURE
- **FIXED CHARGES (“5000”)** = LEASES, INSURANCE COSTS, RETIREMENT COSTS, OPEB
- **TUITIONS (“9000”)** = SPED OOD PLACEMENTS, SCHOOL CHOICE, CHARTER TUITION