

FY24 CCRSD SUPERINTENDENT'S RECOMMENDED BUDGET

December 20, 2022

Presentation to Concord-Carlisle Regional 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

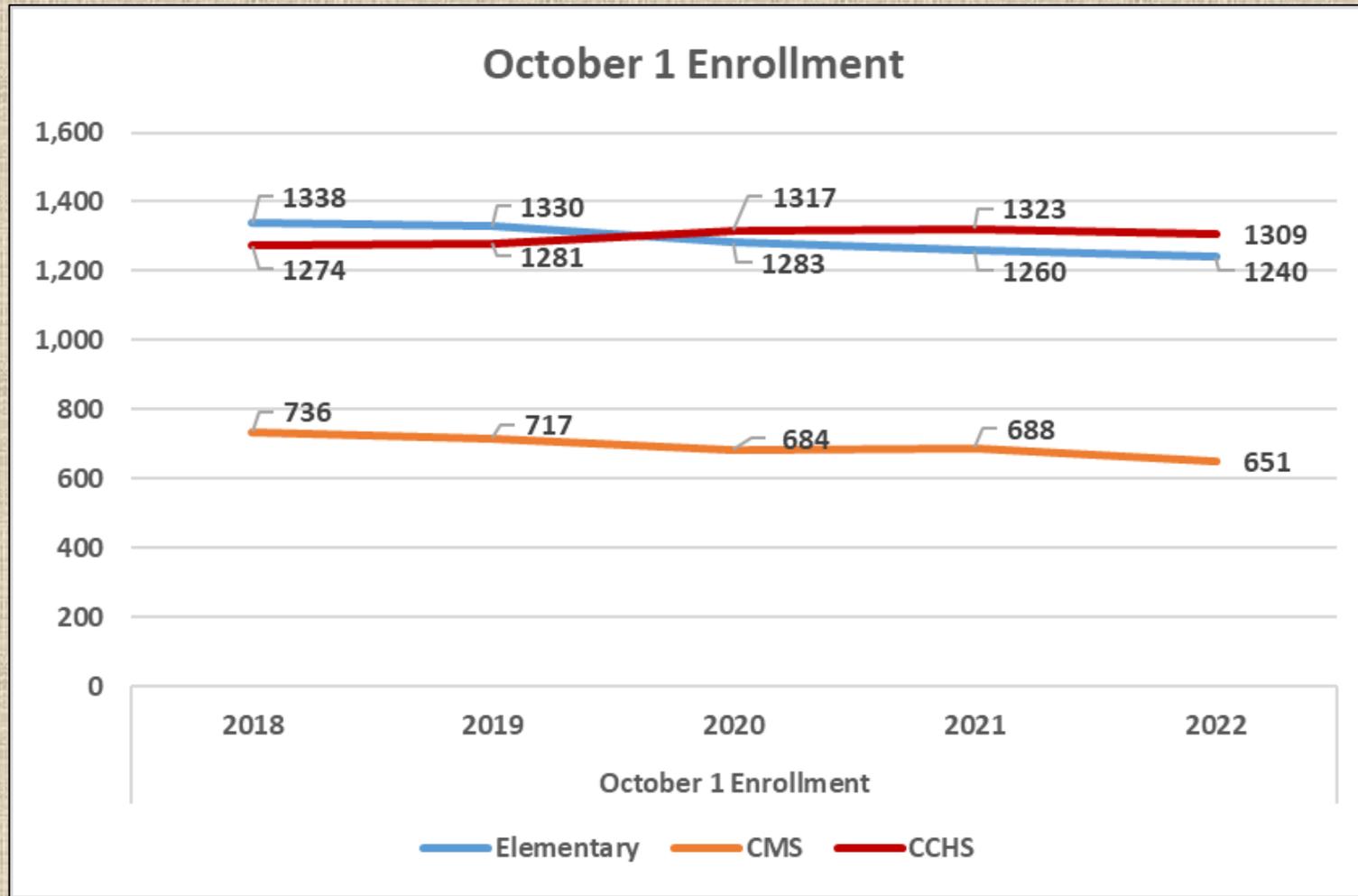
Review & Revise

New information (Jan)

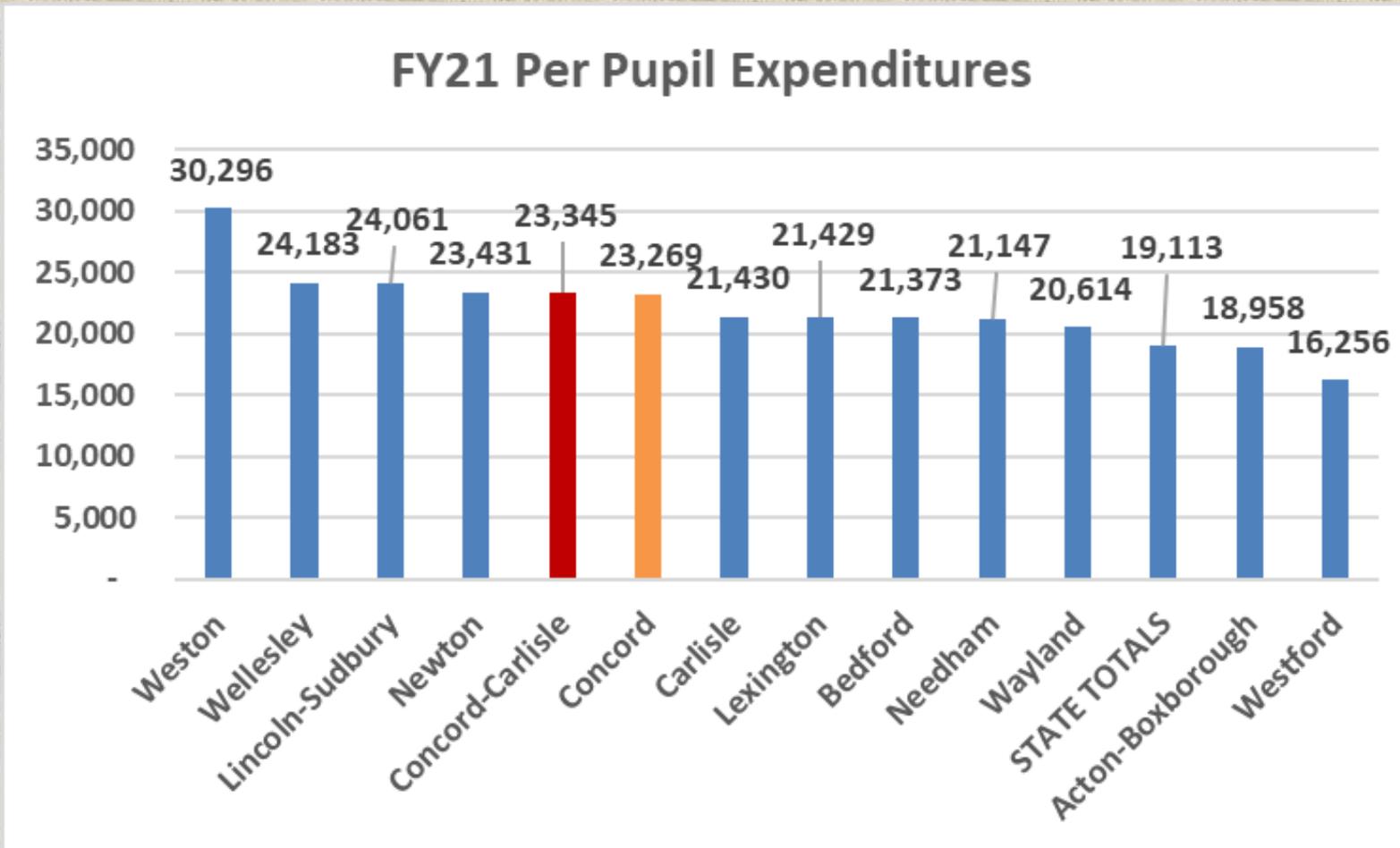
- State Aid (Ch. 70, et al)
- Expense/service changes

REVISED FY24 BUDGET (AS NEEDED)

Student Enrollment Trends FY18 – FY22



Per Pupil Expenditure Data



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 CCRSD BUDGET by DESE 1000 FUNCTION

DESE FUNCTION	DESE FUNCTION DESCRIPTION	FY22 ACTUALS	FY23 REQUESTED BUDGET	FY24 REQUESTED BUDGET	Change (\$) FY24 BUD vs. FY23 BUD	Change (%) FY24 BUD vs. FY23 BUD
1000	DISTRICT ADMINISTRATION	1,434,978	1,665,792	1,626,630	(39,162)	-2.4%
2000	TEACHING & INSTR. SUPPT.	19,171,102	19,623,072	20,492,291	869,219	4.4%
3000	OTHER SCHOOL SERVICES	2,922,424	2,813,249	2,936,055	122,806	4.4%
4000	MAINTENANCE & OPERATIONS	2,228,849	2,025,783	2,098,900	73,117	3.6%
5000	FIXED CHARGES	3,652,722	3,850,817	4,346,715	495,898	12.9%
7000	FIXED ASSETS	444,670	452,524	356,218	(96,306)	-21.3%
8000	DEBT SERVICE	4,241,997	4,107,192	4,006,047	(101,145)	-2.5%
9000	OUT OF DISTRICT TUITIONS	1,665,138	2,002,752	1,948,242	(54,510)	-2.7%
	TOTAL	35,761,880	36,541,181	37,811,098	1,269,917	3.48%

Key Drivers – by DESE 1000 FUNCTION

Administration (1000)

- (\$39K), (2.4%) decrease from FY23 Budget
 - \$74K decrease due to reallocation of costs from restructuring of Metco program staff
 - Contractual increases partially offset the savings above

Key Drivers – by DESE 1000 FUNCTION

Teaching & Instructional Support (2000)

- **\$869K, 4.4% increase over FY23 Budget**
 - \$727K (4.8%) increase in CCTA salaries (2000 codes only)
 - 2.75% COLA, plus steps/lanes
 - \$211K (7.2%) increase in non-teacher salaries
 - COLA, plus steps/lanes
 - 2.8 FTE increase
 - Offset by \$140K reduction in Professional Contingency

Key Drivers – by DESE 1000 FUNCTION

Other School Services (3000)

- **\$123K, 4.4% increase over FY23 Budget**
 - \$44K Regular Ed transportation increases
 - \$42K CASE Special Education transportation (9%)

Key Drivers – by DESE 1000 FUNCTION

Maintenance and Operations (4000)

- **\$73K, 3.6% increase from FY23 Budget**
 - Utilities (heating / electricity) increase of \$17K vs. FY23
 - Building & Grounds Maintenance \$26K increase in contract svcs & supplies)
 - Contractual increases \$24K for maintenance and custodial staff
 - Otherwise very limited increases despite inflationary pressures

Key Drivers – by DESE 1000 FUNCTION

Fixed Charges (5000)

- **\$496K, 12.9% increase from FY23 Budget**
 - Health insurance increased \$269K or 18%, the main driver of the increase
 - 9% projected rate escalation
 - Increased participation levels in coverage
 - Increased cost share by the district on certain plans, in alignment with Town of Concord
 - Retiree health insurance increased by \$26K
 - Retirement assessment increase of \$120K from Concord Retirement (16%)
 - Property/liability insurance increase of \$88K
 - CCRSD now has separate coverage with MIIA, instead of through the Town of Concord where an allocation was made to CCRSD from the total bill

Key Drivers – by DESE 1000 FUNCTION

Out of District Tuitions (9000)

- **(\$55K), (2.7%) decrease from FY23 Budget (net)**
 - Gross tuition costs for special education, prior to offsets, increased from \$3.047M to \$3.715M, equating to \$669K increase (22%)
 - Driven primarily by 14% tuition rate increase guidance from MA Operational Services Division
 - Also students transitioning from grade 8 to 9, partly offset by graduating students
 - Budget offsets from Circuit-breaker and IDEA grant increased by \$706K
 - Primarily driven by Circuit-breaker funding increase realized in FY23
 - Also applying \$100K in FY24 Circuit-breaker receipts

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	22,852,542	23,684,575	832,033	3.6%
Non-Salary accts	13,688,639	14,126,523	437,884	3.2%
Total	36,541,181	37,811,098	1,269,917	3.5%

Non-salary accounts – Key Drivers

Increases

- \$295K Health insurance premiums
- \$120K Concord Retirement assessment
- \$88K Property/liability insurance
- \$42K Special Education Transportation - CASE

Reductions

- (\$101K) Debt service decrease
- (\$95K) Transportation vehicle replacement (several leases ending)
- (\$55K) OOD tuitions decrease (net of Circuit-breaker/IDEA offsets)

Salary accounts – Key Drivers

- CCTA salaries \$764K, 4.8% increase
 - \$433K – 2.75% contractual cost of living increase
 - Steps/lanes advancement, limited retirements
- Non-teacher salaries \$245K, 3.6% increase
 - Contractual increases, 1 add'l tutor FTE
- Contingency reduced (\$140K)
- Sick/retirement program payouts - (\$37K) reduction

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>
CARES Act (DESE)	297,000	297,000		-	12/31/2021
DESE Emergency Relief	26,263	26,263			9/30/2022
ESSER II	95,886		95,886		9/30/2023
ARP - IDEA	111,921		111,921	-	9/30/2023
ESSER III	193,025		96,513	96,512	9/30/2024
CCRSB TOTAL	724,095	323,263	304,320	96,512	

ESSER III – Use of Funds

- \$163,326 Specialist Teacher (Reading Specialist) – two years
- \$15,000 Summer School Programs – two years
- \$14,699 Required MTRS Contribution

\$193,025

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

FY24 Revenues – Changes from FY23

- Chapter 70 Aid \$66K increase, (2.1%)
- Chapter 71 Aid \$139K increase (19%)
- Interest Income \$60K increase (300%)

\$265K increase

- *These revenues are based on FY23 actuals/trends*
- *Plus a forecasted increase to Chapter 70 Funds from the impact of phase-in of Student Opportunity Act funding increases*

Excess & Deficiency offset is level to FY23 at \$300K

Assessments to Towns

	Total	Concord	Carlisle
Total CCRSD Expenditure Budget	37,811,098		
less: Chapter 70 Revenue	-3,263,909		
less: Chapter 71 Revenue	-864,000		
Misc Revenue	-30,000		
Rental Income	-20,000		
Interest	-80,000		
Charter Reimbursement	-1,359		
Utilitization of Excess & Deficiency	-300,000		
Total Assessment to Towns - FY24	33,251,830	25,357,846	7,893,984
Assessment to Towns - FY23	32,246,940	24,962,356	7,284,584
\$ Difference	1,004,890	395,490	609,400
% Difference	3.12%	1.58%	8.37%
% of Students - CCHS FY24 (10/1/22)		76.26%	23.74%

Assessments to Towns – with and w/out debt

Assessment Comparison w/o Debt				Concord		Carlisle		Total
FY2023				21,782,979		6,356,769		28,139,748
FY2024				22,302,834		6,942,949		29,245,783
Difference				519,855		586,180		1,106,035
				2.39%		9.22%		3.93%

Assessment Comparison w/Decreased Debt Service				Concord		Carlisle		Total
FY2023				24,962,356		7,284,584		32,246,940
FY2024				25,357,846		7,893,984		33,251,830
Difference				395,490		609,400		1,004,890
				1.58%		8.37%		3.12%

Debt			4,006,047					
Amount to Assess			4,006,047		3,055,011		951,036	4,006,047

Excess & Deficiency (E&D) – Updated Projection

Balance 6/30/2021	\$1,671,090
FY22 Budget Performance	
FY22 Revenues in Excess of Budget	\$298,102
FY23 Expenditures Less than Budget	\$2,876
FY22 Planned Usage	(\$300,000)
Estimated E&D Balance 6/30/2022	\$1,672,068
	<i>(4.6% of operating budget)</i>

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