

FY25 CPS SUPERINTENDENT'S RECOMMENDED BUDGET

December 5, 2023

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 FY25 BUDGET + OPEN HEARING (DECEMBER 2023)

Present to School Committee, and share with Town officials

Feedback loop

- Town officials
- SCOM

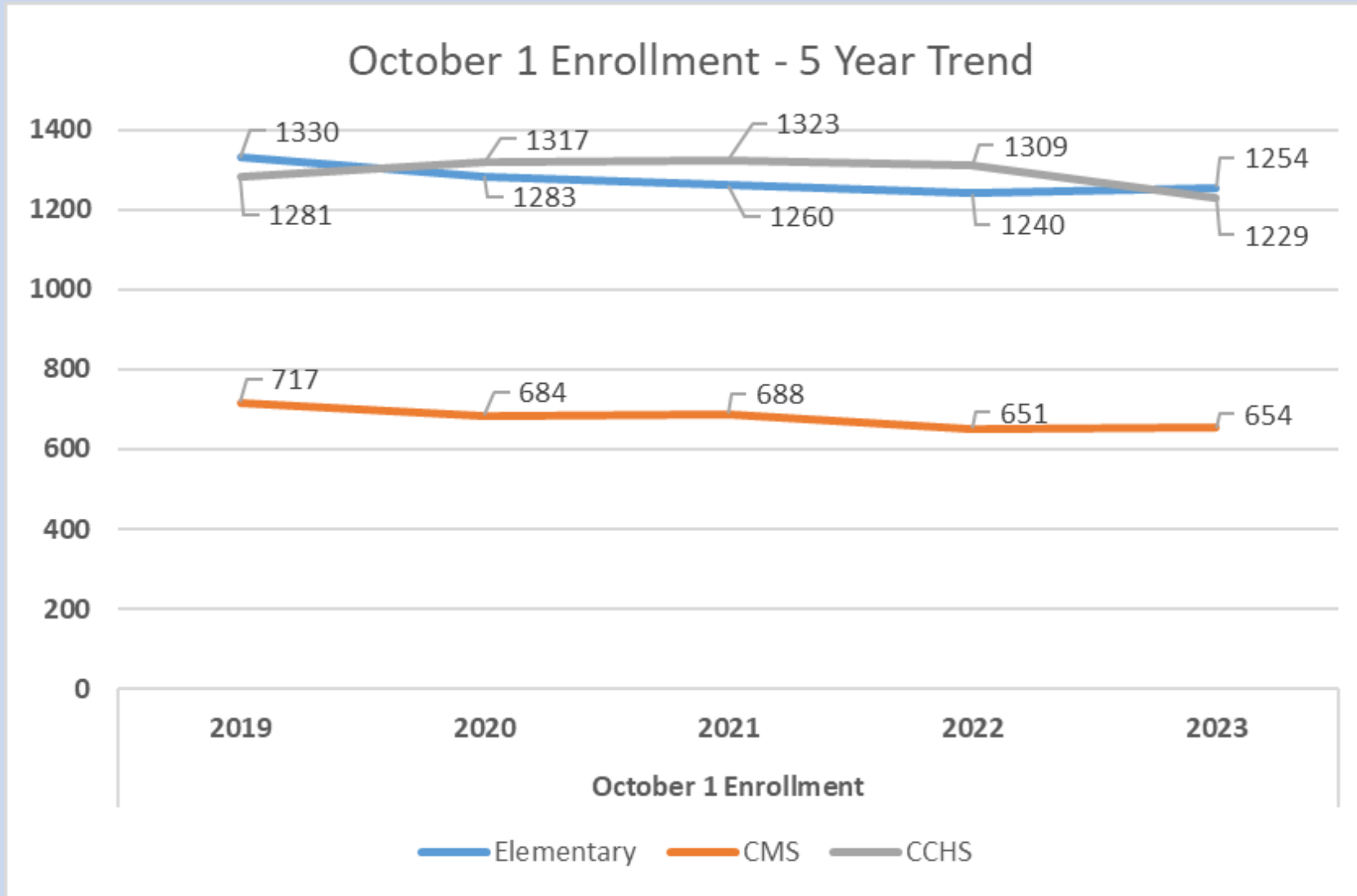
Review & Revise

New information (Jan)

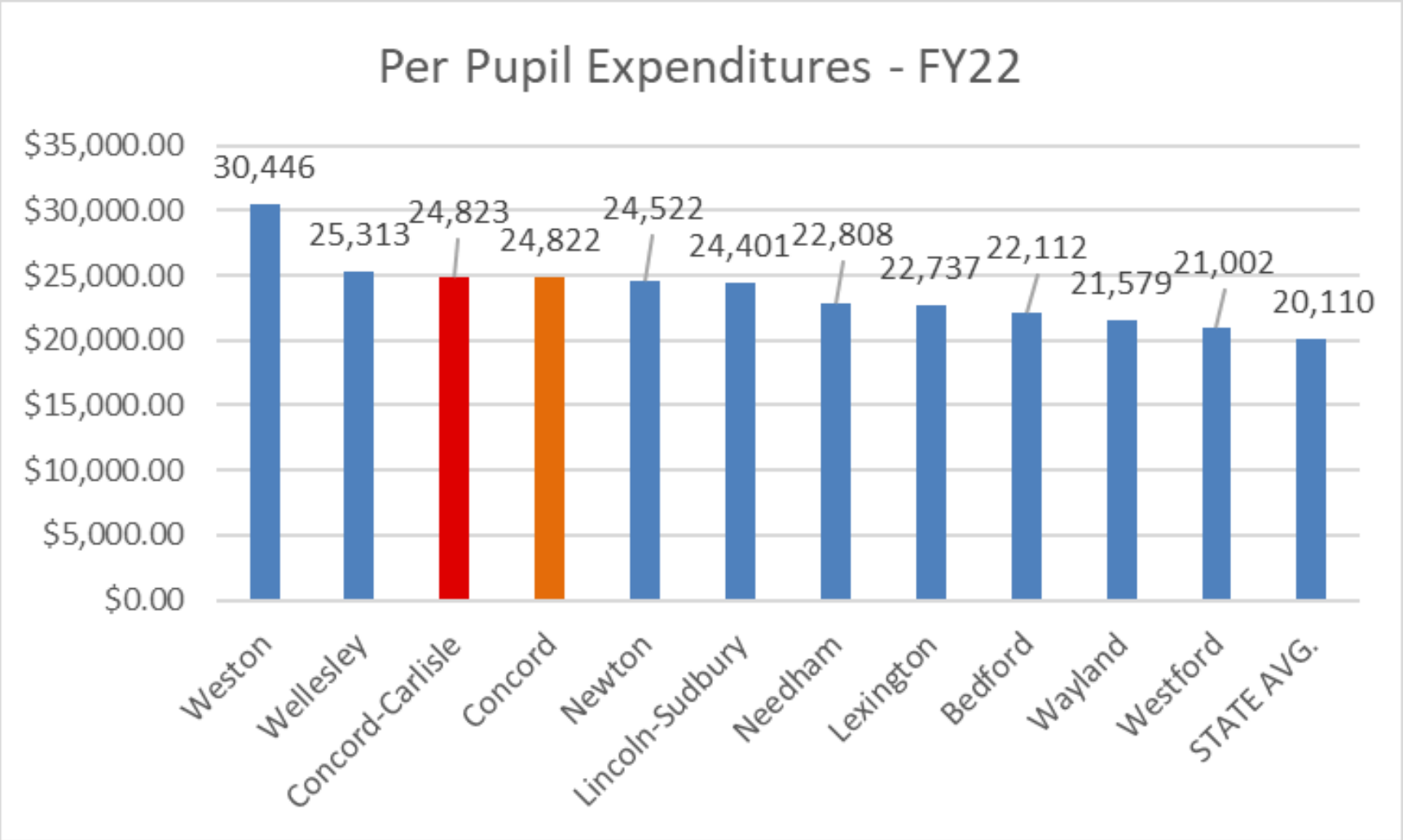
- State Aid (Ch. 70, et al)
- Expense/service changes

REVISED FY25 BUDGET (AS NEEDED)

Student Enrollment Trends FY19 – FY23



Per Pupil Expenditure Data



Source: Department of Elementary and Secondary Education

Budget Objectives

- Maintain existing programs and supports to students
- Support Strategic Plan initiatives
- Meet legal mandates for special education, and homelessness, and other requirements

Budget Summary

- FY25 Proposed Budget is \$46,602,943, an increase of \$1,555,767, or 3.45% over the FY24 budget

Key Drivers

- Teaching & Instructional support costs up \$1.533M (4.3%)
- Out of District Tuitions (net) down \$300K (-72.8%)

FY25 CPS BUDGET - DESE 1000 FUNCTION

Expense Category	FY24 Budget	FY25 Proposed Budget (12-5-2023)	\$ Difference FY25/FY24	% Difference FY25/FY24
District Administration	1,658,620	1,764,568	105,948	6.4%
Teaching & Instructional Support	35,551,580	37,084,470	1,532,890	4.3%
Other School Services	3,180,909	3,290,871	109,962	3.5%
Maintenance	3,567,505	3,686,528	119,023	3.3%
Fixed Charges	253,442	226,216	(27,226)	-10.7%
Community Services	105,132	108,023	2,891	2.7%
Fixed Assets	318,686	330,500	11,814	3.7%
Programs with Other Districts	411,302	111,766	(299,536)	-72.8%
Grand Total	45,047,176	46,602,943	1,555,767	3.45%

FY25 CPS BUDGET – FTE SUMMARY

FTE Summary			
Category	FY24 Budget	FY25 Proposed Budget (12-5-2023)	Difference FY25/FY24
District Administration	11.68	11.68	-
Teaching & Instructional Support	357.81	362.02	4.21
Other School Services	34.13	34.13	-
Maintenance	19.93	19.93	-
Community Services	3.60	3.60	-
Grand Total	427.15	431.36	4.21

FTE Summary of Changes

Teachers / Specialists

- Special Education staff reductions based on caseload analysis amidst changing needs
- 2.0 FTEs added back to budget with expiration of ESSER III funds
- 2.0 FTE adds enrollment driven (pre-school, Thoreau kindergarten)
- 0.4 FTE is due to correction to prior year reported FTE

Instructional Assistants/Tutors

PRESCHOOL - 4.0 additional pre-school assistants

- 2.0 to support added classroom, 2.0 for 1:1 student support

K-8

- Net reduction of (1.0 FTE) across all schools
- 2.0 FTEs added back to budget due to Metco not issuing SPED supplemental grant

Key Drivers – by DESE 1000 FUNCTION

District Administration (1000)

- **\$105.9K, 6.4% increase over FY24 Budget**
 - IT equipment/supplies/software \$31.2K (14.8%)
 - Negotiation funds – non-bargaining \$24.5K
 - 0.75% of non-bargaining staff salaries
 - Separate from COLA increases
 - Remainder is primarily salary increases, with level staffing of 11.68 FTEs

Key Drivers – by DESE 1000 FUNCTION

Teaching & Instructional Support (2000)

- **\$1.533M, 4.3% increase over FY24 Budget**
 - \$805K Teacher/CTA Salaries (3.1%) factoring in impact of reductions, and retirement assumption of 2 teachers (replacement cost savings)
 - \$467K Support staff pay (6.0%), 5.0 FTE increase for special ed tutors and assistants, includes contractual increases
 - \$168K Supplies and Materials increase (12%) due mainly to adoption of new Math curriculum (\$120K) for Concord Middle School grades 6 - 8

Key Drivers – by DESE 1000 FUNCTION

Other School Services (3000)

- **\$110K, 3.5% increase over FY24 Budget**
 - \$42K 1:1 nursing contract services (for transportation)
 - Remainder is primarily due to contractual wage increases

Key Drivers – by DESE 1000 FUNCTION

Maintenance and Operations (4000)

- **\$119K, 3.3% increase from FY24 Budget**
 - \$51K increases to Maintenance Supplies/Materials and Contract Services
 - Wastewater treatment contract services \$15K, the balance due to supplies / materials, as costs have been running higher than budgeted
 - Utilities (heating / electricity) increase relatively flat due to offsetting impacts
 - Added cost of having two months with three CMS buildings on-line
 - Savings on electricity anticipated with replacement of ERU's at Thoreau
 - Heating costs were favorable to budget in FY23, adjusted based on run rate, with rate increases factored in

Key Drivers – by DESE 1000 FUNCTION

Fixed Charges (5000)

- **(\$27K), (11%) decrease from FY24 Budget**
 - Early Retirement / Sick Time Buyout reduction of (\$22K) as the payouts related to these retirement incentive programs wind down

Key Drivers – by DESE 1000 FUNCTION

Fixed Assets (7000)

- **\$12K, 4% increase from FY24 Budget**
 - Various needs for new equipment across elementary schools, including special education equipment and audio assistive equipment
 - Vehicle replacement budgeted level with prior years, assumes continuing with leasing of buses

Key Drivers – by DESE 1000 FUNCTION

Out of District Tuitions (9000)

- **\$300K decrease from FY24 Budget (net)**
 - Gross tuition costs for special education, prior to offsets, decreased from \$1.758M to \$1.472M, equating to (\$286K) decrease (16%)
 - Budget offsets from Circuit-breaker and IDEA grant increased by \$13K
 - Circuit-breaker increase from (\$837,000) to (\$840,000)
 - IDEA offset increase from (\$510,000) to (\$520,000)

Salaries / Non-Salary accounts Breakout

Expense Category	FY24 Budget	FY25 Proposed Budget (12-5-2023)	\$ Difference FY25/FY24	% Difference FY25/FY24
Salary Accounts	38,416,870	39,978,910	1,562,040	4.1%
Non-Salary Accounts	6,630,306	6,624,033	(6,273)	-0.1%
Total	45,047,176	46,602,943	1,555,767	3.5%

School Summary View

School / Unit	FY23 REQUESTED BUDGET	FY23 REQUESTED FTE	FY24 REQUESTED BUDGET	FY24 REQUESTED FTE
Pre-School	1,225,096	15.56	1,424,171	20.36
Alcott	6,694,372	68.93	6,950,101	69.36
Thoreau	7,381,527	82.22	7,815,211	84.23
Willard	7,053,319	73.80	7,013,454	68.35
Elementary Wide	2,031,684	16.20	2,172,675	16.20
Middle School	12,235,020	115.30	12,767,479	116.92
District Wide	8,426,159	55.14	8,459,852	55.94
CPS - Total	45,047,176	427.15	46,602,943	431.36

Program View

Program Type	FY24 Budget (Final)	FY25 Budget Request [12-5-23]	\$ Difference FY24/FY23	\$ Difference FY24/FY23
Special Education	11,812,802	11,937,756	124,954	1.06%
Regular Education	33,234,374	34,665,187	1,430,812	4.31%
Total	45,047,176	46,602,943	1,555,767	3.45%

Concord Middle School - Transition

- Utilities includes two months of heat and electricity for Sanborn, Peabody, and the new Concord Middle School
 - Budgeted cost of \$54K will not be recurring in FY26
- Wastewater treatment facility contract services are only budgeted for part of the year (\$15K), and will be budgeted for the full year in FY26
- Anticipated other savings of \$500K to be realized in FY26 as the district opens the year in a single middle school building, with some efficiencies gained

ESSER FUNDING UPDATE

<u>Entity</u>	<u>Grant Name</u>	<u>Grant Budget</u>	<u>FY20-22 Expense</u>	<u>FY23 Expense</u>	<u>FY24 Anticipated</u>	<u>FY25 Projected</u>	<u>Grant Deadline</u>
CPS	ESSER I (DESE)	467,775	467,775				12/31/2021
CPS	ESSER II (Municipal)	126,825	126,825				12/31/2021
CPS	DESE Emergency Reli	112,379	112,379				9/30/2022
CPS	ESSER II	453,100	403,463	49,637			9/30/2023
CPS	ARP - IDEA	131,637	33,929	97,708			9/30/2023
CPS	ARP - IDEA Early Child	12,267		12,267			9/30/2023
CPS	ESSER III	995,840	94,107	367,868	480,866	52,999	9/30/2024
	CPS TOTAL	2,299,823	1,238,478	527,480	480,866	52,999	

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)

Supporting Homeless Students – Financial update

In District Students

- Estimated FY24 grant funding of \$398K (\$375K state, \$23K federal)
- Uses of grant funds:
 - ELL Teacher at Willard
 - 4 FTE Kindergarten instructional assistants at Willard
 - Contract services (translation, various other services)
 - Family Coordinator
- Anticipate growth in grant funding in FY25, will be reviewing how to best allocate additional funds (ELL, tutor support)
- **Pre-school not included in this grant funding**

Out of District Students (traveling to home district)

- Homeless transportation costs for FY24 have declined and projected to run around \$125K; the district has not budgeted for these costs
 - Participating in DESE pilot that will provide more timely reimbursement and via a funding mechanism that allows district to offset costs directly upon reimbursement

Budget Risks

- Homeless related expenses not budgeted, assumed covered by grants, and state support
 - Potential growth in Pre-school program
- CTA salary increases will be determined via contract negotiations
- Unanticipated issues related to new Concord Middle School building project

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