

# FY21 School Committee Budget Presentation

Town Meeting

June 15, 2020



Funding of all contractual step and COLA increases for represented and non-represented employees. FY21 will be the third and final year of all collective bargaining agreements.



Known out of district special education tuition and transportation expenses reflecting known and anticipated increased rates, as well as changes and potential changes in types of placements.



The second year of a three-year funding cycle for social studies curriculum and training to align with the Massachusetts Social Studies Curriculum Frameworks.

# Financial Drivers FY21 Budget

## Expenses

# Financial Drivers FY21 Budget

## Expenses

- Funding for curriculum materials, curriculum software, and professional development for Algebra 1 and Grades 7-12 Foreign Language. We are currently in the process of reviewing possible resources for the 2020-2021 school year.
- Funding for a dyslexia screener for early elementary students. We are in the process of piloting and researching potential tools for the 2020-2021 school year.
- Contractual increase in regular day, athletics and extra-curricular transportation per the final year of the transportation contract.

# Financial Drivers FY21 Budget

## Personnel

The net addition of 0.54 FTE Special Education Paraeducators, 1.6 FTE Special Education Teachers and related service providers, and 1.0 FTE Payroll/HR Administrative Assistant (Community Priority) due to current and anticipated in-district special education programmatic needs and overall district needs. The breakdown is as follows:

- 0.43 FTE Special Education Program Paraeducator at Killam (Hired in FY20)
- 0.32 FTE Special Education Occupational Therapy Assistant for the district (Increase in FTE in FY20)
- 0.50 FTE Special Education Program Teacher at Killam (Increase in FTE in FY20)
- 0.10 FTE Physical Therapist for District (Increase in FTE in FY20)
- 0.10 FTE adjustment districtwide for special education paraeducator support (Anticipated for FY21)
- 1.0 FTE Payroll/HR Administrative Assistant (Community Priority-To be hired in FY20)
- 0.4 FTE Special Education Occupational Therapist (Anticipated for FY21)
- 0.6 FTE Speech and Language Pathologist (Anticipated for FY21)

HR/Payroll  
Administrative  
Assistant  
Position  
(Community  
Priority –  
Accommodated  
Cost)

Will support the Human Resources and Finance (Payroll) Departments as a 0.5 FTE HR Administrative Assistant and a 0.5 FTE Payroll Administrative Assistant.

Structuring this position in such a way will allow for cross training and thus limiting the District's liability in loss of institutional knowledge.

Position needed for the following reasons:

Currently, the Human Resources Department is servicing 978 employees with a staff of 1.5 FTE.

The Human Resources Department no longer has the appropriate amount of human capital to effectively and efficiently comply with federal, state and local mandates.

Will restore the 0.4 FTE lost in October, as well as, provide much needed administrative support and redundancy in both the Human Resources and Finance (Payroll) Department.

# Financial Drivers - FY21 Budget (continued)

## Revolving Accounts Offsets (Net Decrease of \$60,000):

- Decrease of \$50,000 in Full Day Kindergarten to reflect decrease in full day kindergarten tuition paying students.
- Increase of \$30,000 in Athletics to reflect increase in user fee participation.
- Increase of \$5,000 in Extended Day to address increase administrative costs in administrative cost center to run extended day programs.
- Decrease of \$10,000 in RISE to align with incoming tuition revenue
- Decrease of \$30,000 in Special Education Tuition to reflect decrease in number of tuitioned in students
- Decrease of \$5,000 in Extra-curricular to reflect decrease in ticket sales and user fee participation.
- No change in Coolidge and Parker Drama or Use of School Property.

## Items not Included in FY21 Budget

Any unanticipated costs associated with extraordinary increases in student enrollment, homeless students, English Language Learner students, or extraordinary special education costs related to out of district placement tuition, transportation, or other services as required by a student's individualized education plan.

We closely track additional potential cost increases throughout the fiscal year and we will keep the School Committee informed if any unanticipated costs emerge.

Additional costs associated with PPE and other COVID-19 related expenses

# FY21 Budget Revision

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	<b>FY'21 School Committee Approved Budget</b>	<b>FY'21 Rev Wages</b>	<b>FY'21 Revised Expenses</b>	<b>FY'21 Decreases to School Budget Offset</b>	<b>Adjusted FY'21 School Budget</b>	<b>Total Change by Cost Center</b>	<b>% Change by Cost Center</b>
<b>Administration</b>	\$ 1,205,585	\$ -	\$ (3,400)	\$ -	\$ 1,202,185	\$ (3,400)	-0.28%
<b>Regular Day</b>	<b>27,764,234</b>	(105,000)	(171,590)	115,000	<b>27,602,644</b>	(161,590)	-0.58%
<b>Special Education</b>	<b>15,999,850</b>	(10,000)	(7,000)	30,000	<b>16,012,850</b>	13,000	0.08%
<b>School Facilities</b>	<b>1,427,974</b>	-	50,540	-	<b>1,478,514</b>	50,540	3.54%
<b>District Wide Program</b>	<u><b>2,022,019</b></u>	<u>-</u>	<u>(10,550)</u>	<u>15,000</u>	<u><b>2,026,469</b></u>	<u>4,450</u>	0.22%
	<b>\$ 48,419,662</b>	<b>\$ (115,000)</b>	<b>\$(142,000)</b>	<b>\$ 160,000</b>	<b>\$ 48,322,662</b>	<b>\$ (97,000)</b>	<b>-0.20%</b>

# FY21 Budget Overview

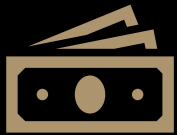
**Adjustments and Reconciling Items**

	FY'21 School Committee Approved Budget	Salary/ Benefit Adjustments	Staffing Reductions	Curriculum Reductions	Professional Development Reductions	Technology Replenishment	Other Expense Reductions	COVID-19 Expenses	Changes to Offsets	Adjusted FY'21 School Budget	Total Change by Cost Center
Administration	\$ 1,205,585	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,400)	\$ -	\$ -	\$ 1,202,185	\$ (3,400)
Regular Day	27,764,234	(50,000)	(55,000)	(62,985)	(50,000)	(25,000)	(33,605)	-	115,000	27,602,644	(161,590)
Special Education	15,999,850	-	(10,000)	-	(7,000)	-	-	-	30,000	16,012,850	13,000
School Facilities	1,427,974	-	-	-	-	-	(9,460)	60,000	-	1,478,514	50,540
District Wide Program	<u>2,022,019</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(10,550)</u>	<u>-</u>	<u>15,000</u>	<u>2,026,469</u>	<u>4,450</u>
	\$ 48,419,662	\$ (50,000)	\$ (65,000)	\$ (62,985)	\$ (57,000)	\$ (25,000)	\$ (57,015)	\$ 60,000	\$ 160,000	\$ 48,322,662	\$ (97,000)

# Detailed Breakdown



Strategic approach being mindful not to dismantle programs



District will monitor all expenses, including hiring of personnel



Many unknowns (see future slide)

Overall Approach



Sick leave buy back for eligible teacher retirement for end of 2020-2021 school year (\$50,000)



1.0 FTE Elementary Classroom Teacher Position (Open Position-No Class Size Impact) (\$55,000)



Open paraeducator hours available due to reassignment between levels (\$10,000)

# Salary/Benefits Budget Reductions

# Expense Reductions

- District Wide Curriculum (\$63,000)
- District Wide Professional Development (\$50,000)
- Special Education Professional Development (\$7,000)
- Technology Replenishment(\$25,000)
- Administration Cost Center (\$3,400)
- Building Base Budgets-5% Reduction (\$33,605)
- School Facilities (\$9,460)
- Districtwide (\$10,550)
  - \$5,000 Athletics
  - \$1,550 Extra-curricular
  - \$4,000 Districtwide Technology

# Offset Reductions and COVID19 Addition

- Offset Reductions (\$160,000)
  - \$115,000 Full Day Kindergarten
  - \$30,000 RISE Pre-School
  - \$15,000 Middle School Drama/Extra-Curricular Programs
- COVID-19 Expenses
  - \$60,000 for potential PPE costs

# Unknown Costs Not Budgeted

- COVID19 related expenses
  - Increased substitute teacher costs due to COVID-19 related illnesses
  - Potential increased transportation costs
  - Additional cleaning costs (staff, equipment, supplies)
  - PPE purchases
  - Building enhancements
- Revolving accounts will need to be monitored for fluctuations in program enrollment and building rentals
  - Use of School Properties
  - Full Day Kindergarten
  - RISE
  - Extended Day
  - Food Services
  - Athletics
  - Extra-curricular
- Summer programming (ESY, Recreation, Summer Camp rentals)
- ESY and Back to School Models
  - Completely Virtual
  - Completely Brick and Mortar
  - Hybrid

# Unknowns (And there may be more)

What will the opening of school look like?

- *Additional PPE costs*
- *Disinfecting and Cleaning*
- *Substitute Teacher and Additional Health Service costs*
- *Regular Day and Special Education Transportation*
- *Athletics and Extra-curricular*
- *Remote learning platform*
- *Technology needs*
- *Lunch (Classroom or Cafeteria)*
- *Compensatory Services*
- *Additional Counseling Needs*
- *Additional Tutoring Needs*
- *Extended Day*
- *Rentals*
- *Staggered Start Times*
- *Assemblies, Field Trips*



# Questions

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