



# Concord Public Schools FY22 Budget Update

February 2, 2021

# FY22 Budget Timeline as of 2-2-21

- January 22<sup>nd</sup> – Budget Packets were due from the Principals and the Departments
- January 25<sup>th</sup> to January 29<sup>th</sup> – Department/Principal occurred with the Administration
  - Still ongoing
- February 2<sup>nd</sup> – FY22 CPS Budget Status update presented to the School Committee
- February 4<sup>th</sup> – FY22 CPS Budget Status update will be presented to the Concord Finance Committee
- February 9<sup>th</sup> – FY22 Capital Budget draft will be presented to the School Committee
- February 23<sup>rd</sup> – FY22 CPS Superintendent's Recommended Budget will be presented to the School Committee
- February 27<sup>th</sup> – Concord warrant budget preview meeting (warrant opens)

# FY22 Budget Timeline as of 2-2-21(cont.)

- February 23<sup>rd</sup> – March 19<sup>th</sup> – School Committee timeline to vote the FY22 CPS Budget
- March 9<sup>th</sup> – Placeholder for FY22 CPS Public Hearing
- March 19<sup>th</sup> – Warrant Articles due to Concord
- April 30<sup>th</sup> – FY22 CPS Budget Books will be available to the public
- May 25<sup>th</sup> – Warrant article motions are due to Concord
- June 13<sup>th</sup> – Concord annual town meeting

# FY22 CPS Budget Assumptions

- Pre-K through 5 students back in District full-time
- Assuming no hybrid at CMS
- No Remote Academy
  - Will use CARES Act funds if need be
- CARES Act carryover will be spent on the unknown COVID-19 related items
  - PPE, Outdoor Tents (if need be), remote Software, long term subs, etc.
- Student Supervisors were not budgeted in the General Fund Budget
  - CARES Act money will be used to offset these costs if they incur
- Substitute lines fully replenished
- Professional Development lines replenished
- Software broken out by School level and Department level
  - Managed through Teaching and Learning Department

# Zero-Based Budget Process

- Reviewed and updated the following using a zero-based approach:
  - Salaries (FTEs, steps/lanes, longevity, stipends, overtime, substitutes)
  - Class sizes
  - Software/Hardware (COVID Related)
  - PPE (COVID Related)
  - Contracted Services (all departments)
  - Memberships/Fees
  - Professional Development
  - Special Education
    - In District Services
    - Out of District Tuitions
    - Staffing Model (i.e. tutors, aide's)
    - Circuit Breaker
  - Supplies/Materials, legal, Textbooks, Equipment, Leases, Copiers, Cellphones, Vehicles, Grants, Revolving Accounts, Transportation, Fees (activity & building use)

# FY22 SC Budget vs FY21 Budget by DESE 1000 Function (as of 2-1-21)

FUNCTION	DESE 1000	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Requested Budget	FY22 vs FY21 Budget Difference	Percentage Increase
1000	DISTRICT LEADERSHIP & ADMINISTRATION	1,518,571	1,413,300	1,550,500	1,571,108	20,608	1.33%
2000	INSTRUCTIONAL LEADERSHIP	30,181,018	30,276,220	31,036,069	32,894,850	1,858,781	5.99%
3000	OTHER SCHOOL SERVICES	2,742,563	2,811,857	2,849,608	2,786,314	-63,294	-2.22%
4000	MAINTENANCE	3,218,031	2,772,379	3,217,109	3,351,373	134,264	4.17%
5000	FIXED CHARGES	503,850	522,921	518,824	478,018	-40,806	-7.87%
6000	COMMUNITY SERVICES	97,953	125,866	115,160	117,191	2,031	1.76%
7000	FIXED ASSETS	194,134	271,388	221,880	285,783	63,903	28.80%
9000	PROGRAMS WITH OTHER DISTRICTS	934,043	1,196,233	1,268,043	1,066,313	-201,730	-15.91%
	<b>Total:</b>	<b>39,390,163</b>	<b>39,390,164</b>	<b>40,777,193</b>	<b>42,550,950</b>	<b>1,773,757</b>	<b>4.35%</b>

# FY22 Budget Drivers by Expense Type (as of 2-2-21) Cont.

• Salary-Teachers	1,084,510 (4.85%)
• Salary- Assistants/Tutors	287,173 (7.26%)
• Salary-Substitutes	191,148 (100.21%)
• Professional Development	149,703 (37.48%)
• Vehicles (buses) – 2 new bus leases	63,903 (29.46%)
• Contract Services – 165,360 less than FY20's budget	58,202 (5.20%)
• Salary- Custodial/Maintenance	57,424 (4.42%)
• Utilities	35,122 (3.38%)

# FY22 Budget Drivers by Expense Type (as of 2-2-21) Cont.

- Field Trips 29,223 (73.06%)
- Salary-Nurses 26,344 (4.41%)

**Total FY22 Budget Drivers:      1,983,846**



# FY22 Cost Savings vs FY21 Budget by Expense Type (as of 2-2-21)

- Special Education Tuitions -201,730 (-15.54%)
  - *Special Ed Tuitions (-257,415)*
  - *IDEA Grant Offset (-40,000)*
  - *Circuit Breaker Offset (+95,685)*
- CASE Transportation -158,257 (-21.42%)
- Sick Leave/Early Retirement -46,854 (-10.62%)

**Total FY22 Cost Savings: -406,841**

# FY22 Offsets as of 2-2-21

- Preschool Tuition: -140,000 (70,000 increase)
- IDEA Special Ed Grant -440,000 (40,000 increase)
- Circuit Breaker +555,221 (95,685 decrease)

# FY22 Special Education

<u>Tuition Type</u>	<u>Amount</u>
Non-Public Tuitions:	1,493,808
Collaborative Tuitions:	<u>567,726</u>
<b>Total CPS Tuitions:</b>	<b>2,061,534</b>

<u>Tuition Offsets</u>	<u>Amount</u>
*Circuit Breaker:	-555,221
**IDEA Grant:	<u>-440,000</u>
<b>Total CPS Tuition Offsets:</b>	<b>-995,221</b>

\*FY21 Circuit Breaker Offset was (650,906)

\*\*FY21 IDEA Offset was (400,000)

# QUESTIONS

