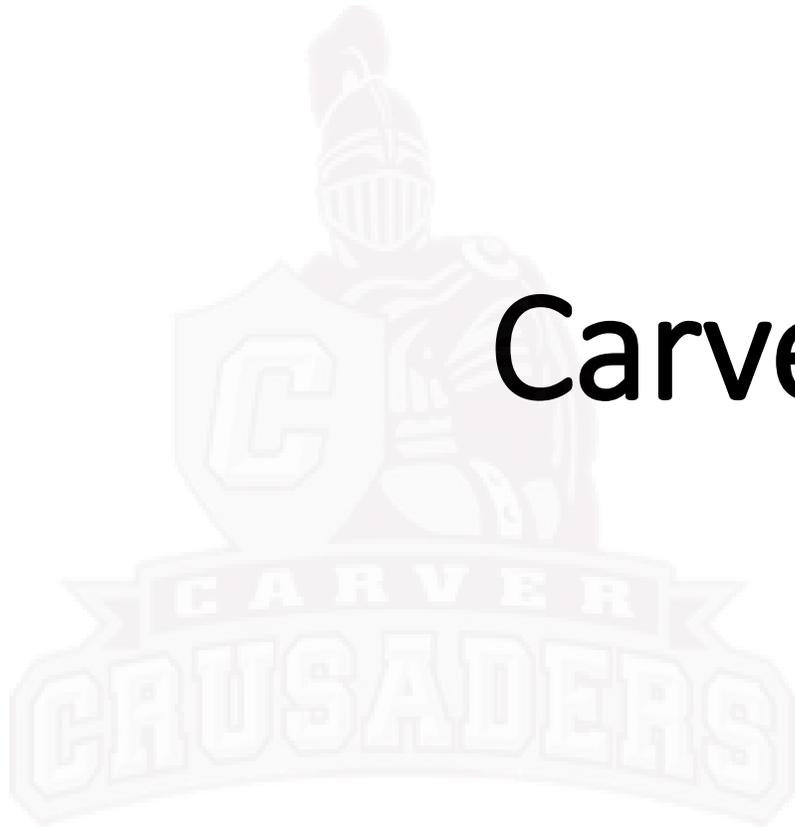


Carver Public Schools

FY25 Operating Budget

April 29, 2024



Presentation Summary:

1. FY25 Budget Priorities
2. Overview of Revenue
3. Overview of Operating Expenses
4. Executive Summary
5. Next Steps

FY25 Budget: Priorities

- Maintain services for all Carver students
- Support the priorities in Carver Public Schools' [Educational Blueprint](#)
- Continue leading the Commonwealth with [MHS Pathways](#)

Overview of Revenue

- Final Revenue Projection
 - Total Revenue = \$48.69M
 - Less Shared Costs (\$13.24M)
 - Operating Revenue = \$35.45M

- Locally agreed upon revenue split is 68.4% to support schools.

- CPS operating budget: **\$24.25M**

| DRAFT FY25 Revenue: | |
|---|----------------------|
| Town of Carver Final Revenue Projection: 4/23/24 | |
| Carver Revenue Streams: FY25 | |
| Local Levy | \$ 33,446,707 |
| Net State Aid | \$ 11,383,375 |
| Local Receipts (less enterprise funds) | \$ 3,857,047 |
| Total Revenue | \$ 48,687,129 |
| Carver Revenue less Shared Costs: FY25 | |
| Total Available Revenue | \$ 48,687,129 |
| Snow Operations | \$ (313,496) |
| Health Insurance | \$ (5,423,812) |
| Overlay | \$ (250,000) |
| Plymouth County Retirement | \$ (3,206,235) |
| Excluded Debt | \$ (1,193,050) |
| Non-Excluded Debt | \$ (1,310,275) |
| Old Colony | \$ (1,176,966) |
| Copier Lease | \$ (89,100) |
| Fincom Reserve Fund | \$ (175,000) |
| School security | \$ (50,000) |
| Unemployment | \$ (50,000) |
| Operating Revenue | \$ 35,449,195 |
| Revenue Split (estimate) | |
| Operating Revenue | \$ 35,449,195 |
| School Depst Split (68.4%) | \$ 24,247,249 |
| Town Depts Split (31.6%) | \$ 11,201,946 |

Overview of Revenue

- Conservative approach to revenue projection. It reflects:
- Governor’s budget vs HW&M
- 10% budgeted for insurance
- Removes carve out for new middle high school and replaces with investment in annual school security through CPD.

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Overview of Operating Budget

- Department of Elementary and Secondary Education
Function Codes for Public Accounting
- Presentation provides a breakdown of each reporting series
- Highlights major changes from FY24 to FY25

1000: District Wide Leadership & Administration

2000: Instructional Services

3000: Support & Other Services

4000: Operations

5000: Fixed Charges (Benefits & Insurances)

9000: Out of District Programs (Tuitions)

1000 Series (District Wide Leadership)

| FY24 Budget | FY25 Budget | Percent Change |
|----------------|----------------|-------------------|
| \$717,298 | \$791,132 | 10.3% |

- Majority of this increase (about 60k) is reclassification of technology software (had been spread out in a variety of other accounts). Yields modest administrative cost savings
- Other increases include legal services for upcoming CBA, admin contract increases & MASC hosting fee for new policy manual
- Mr. Knief & Mr. Griffin volunteered to forgo their contractual increases

2000 Series (Instructional Services)

| FY24 Budget | FY25 Budget | Percent Change |
|----------------|----------------|-------------------|
| \$17,130,395 | \$17,607,688 | 2.8% |

- Savings in overall reduction in contract service costs.
- Over 100k in savings due to hiring SPED district staff to provide specialized services previously contracted
- About 60k in tech related costs have been more appropriately accounted for in the 1000 series yielding a decrease in those accounts. Modest savings.

2000 Series (Instructional Services)

| FY24 Budget | FY25 Budget | Percent Change |
|----------------|----------------|-------------------|
| \$17,130,395 | \$17,607,688 | 2.8% |

- Teacher CBA salary grid, step & lane increases for FY25
- Educational Support Staff CBA rate grid, step and lane increases
- Modest increases in instructional supplies due to inflation
- Reflects reduction in force by 2FTE, through attrition.
 - CES Kindergarten Instructor
 - CMHS Adjustment Counselor

3000 Series (Support & Other Services)

| FY24 Budget | FY25 Budget | Percent Change |
|----------------|----------------|-------------------|
| \$2,439,683 | \$2,810,271 | 15.2% |

- Reflects increase in nursing staff from FY24 to FY25 budgets
- New Drivers CBA for FY25 pending
- Reflects increase in SPED and Homeless Transportation Contract Services
- Includes year 2 of athletics uniform replacement plan

4000 Series (Operations)

| FY24 Budget | FY25 Budget | Percent Change |
|----------------|----------------|-------------------|
| \$1,829,287 | \$1,800,188 | -1.6% |

- Reflects new Custodians CBA in FY25 as well as recent staffing turnover
- Reduction in utility & overtime costs based on trending actuals due to recent warmer winters
- Transfer 1 FTE tech to Town Hall

5000 Series (Fixed Costs & Benefits)

| FY24 Budget | FY25 Budget | Percent Change |
|----------------|----------------|-------------------|
| \$569,250 | \$602,400 | 5.8% |

- Medicare, property, liability & worker's comp insurance is conservatively estimated at 10% for FY25
- Savings from annual decrease in grandfathered Plymouth/Carver Regional insurance costs and actuals coming in lower for life insurance enrollment costs

9000 Series (Tuitions – Out of District)

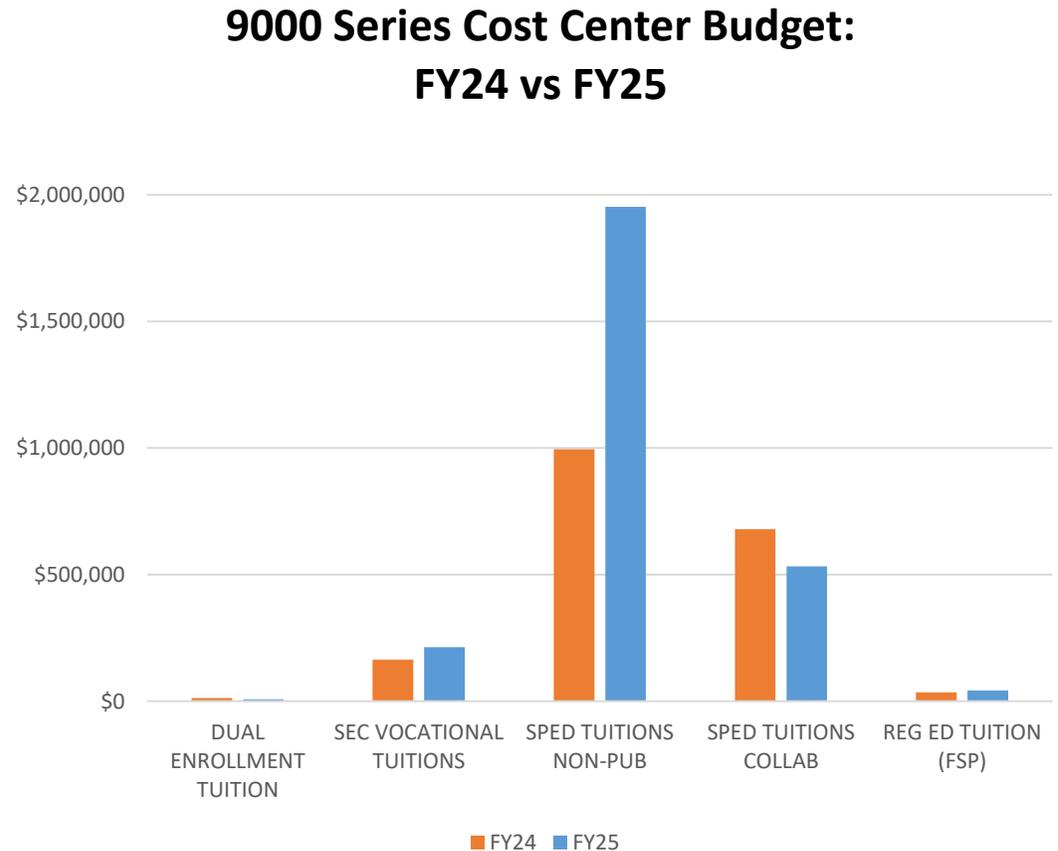
9000s reflects costs for enrollments beyond Carver which includes:

| FY24 Budget | FY25 Budget | Percent |
|----------------|----------------|---------|
| \$1,887,802 | \$2,748,981 | 45.6% |

- Special education out of district
- Any vocational enrollments that are not Old Colony
- Dual enrollment high school students
- CPS partnership with READS Family Success Partnership

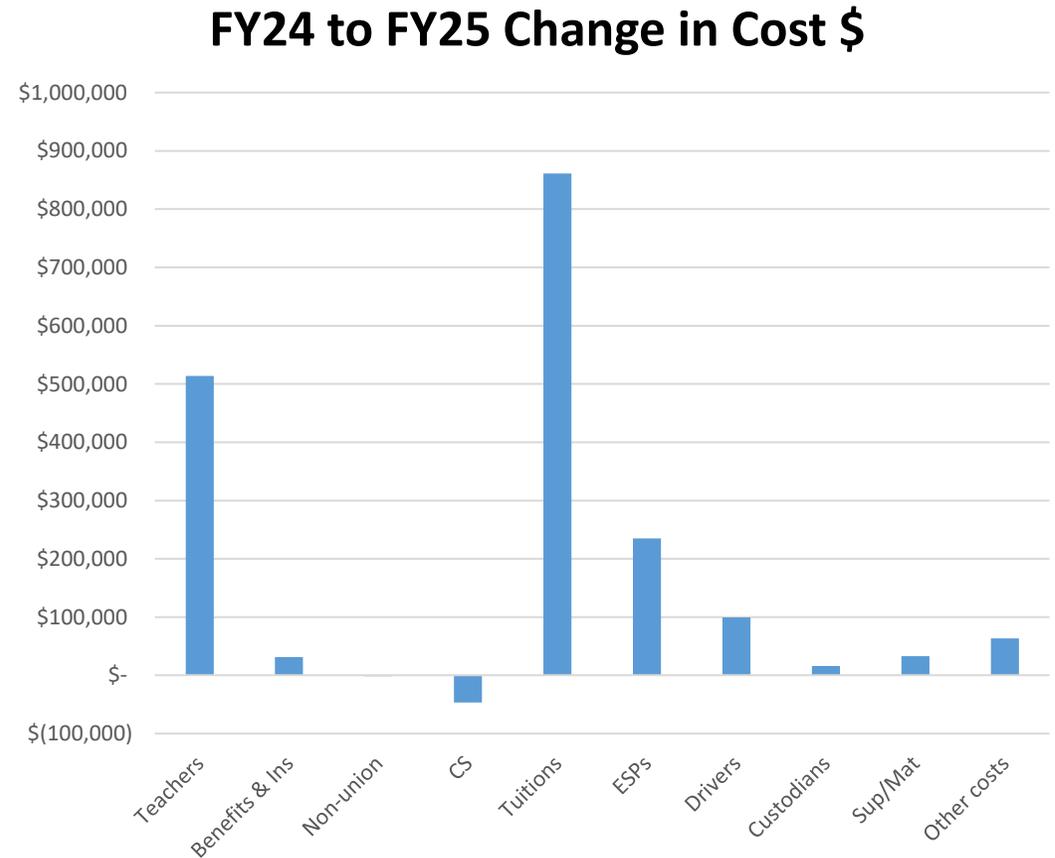
Tuitions: Out of District (OOD): Drill Down

- For context, dual enrollment, Family Support Partnership and non-Old Colony Vocational make up a small fraction of the overall tuitions cost
- The large majority of the increase is a function of increases in special education out of district (OOD) costs for severely disabled students
- In particular, costs for highly specialized non-public programs are rising the fastest



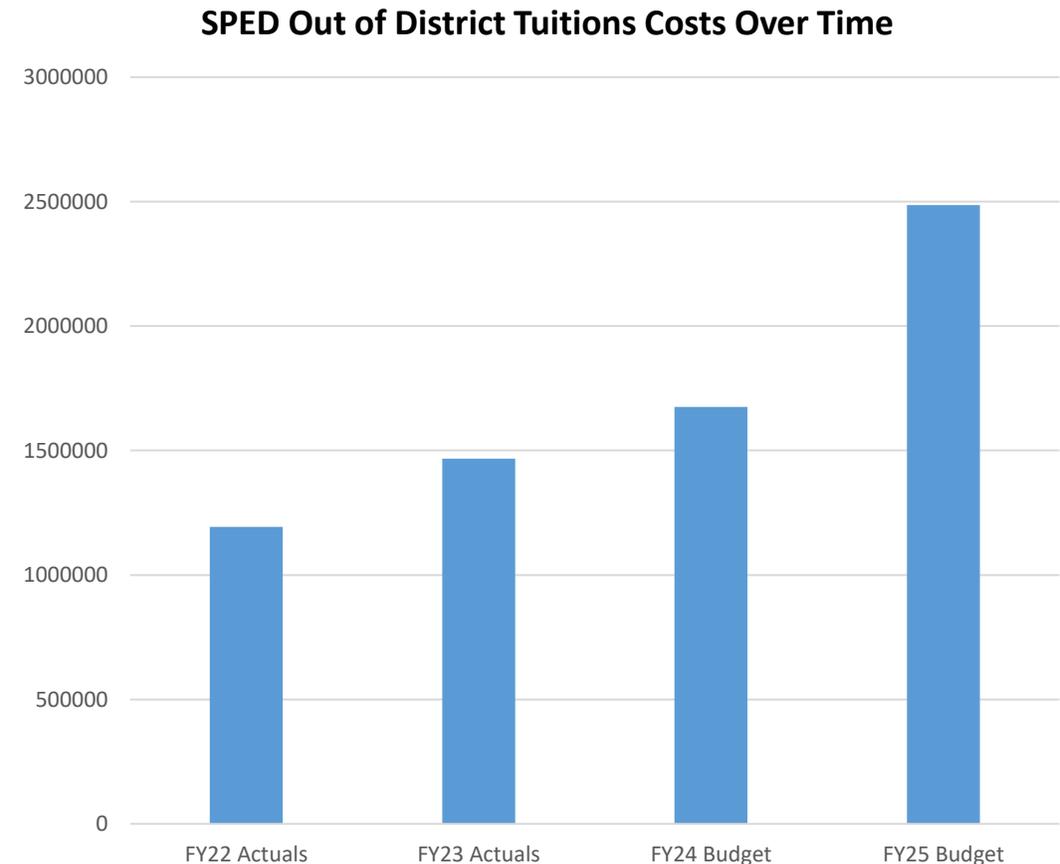
Tuitions: Out of District (OOD): Drill Down

- The majority of FY25 net budget increase is due to an increase in tuition costs, predominantly SPED OOD, followed by teachers & ESPs
- Non-union staff is essentially flat and the district was able to reduce contract services from FY24 to 25



SPED OOD: Story behind the data

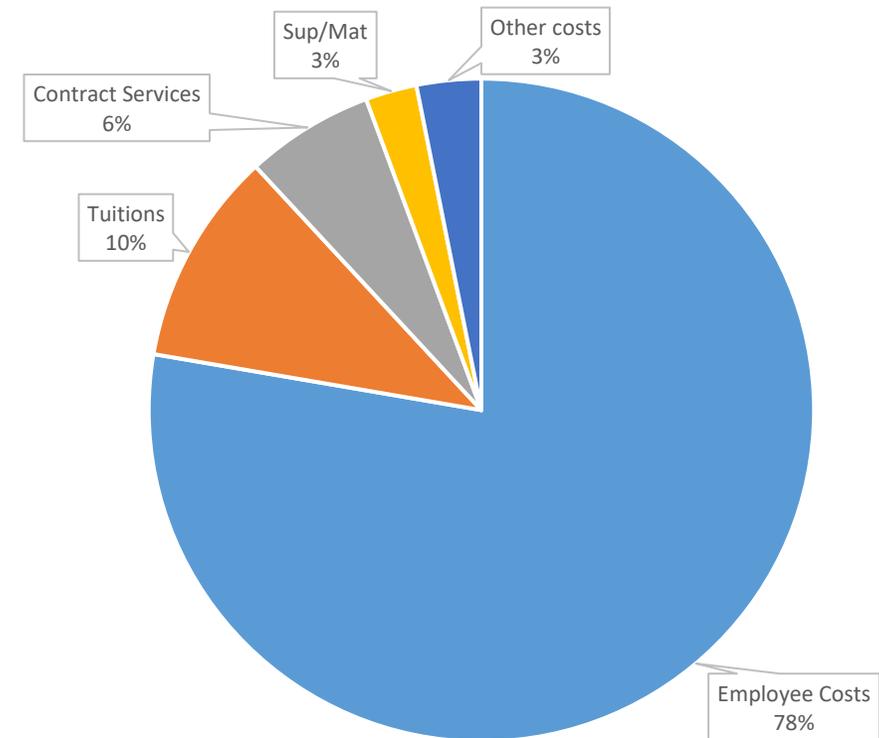
- When student needs are too significant to be met within the district, a team of educators, parents and specialists can sometimes refer them out of district (OOD) to a specialized placement.
- SPED OOD costs have spiked over the past few years
- This is a function of both increased tuition rates and enrollment at specialized service schools



Overview of Operating Budget

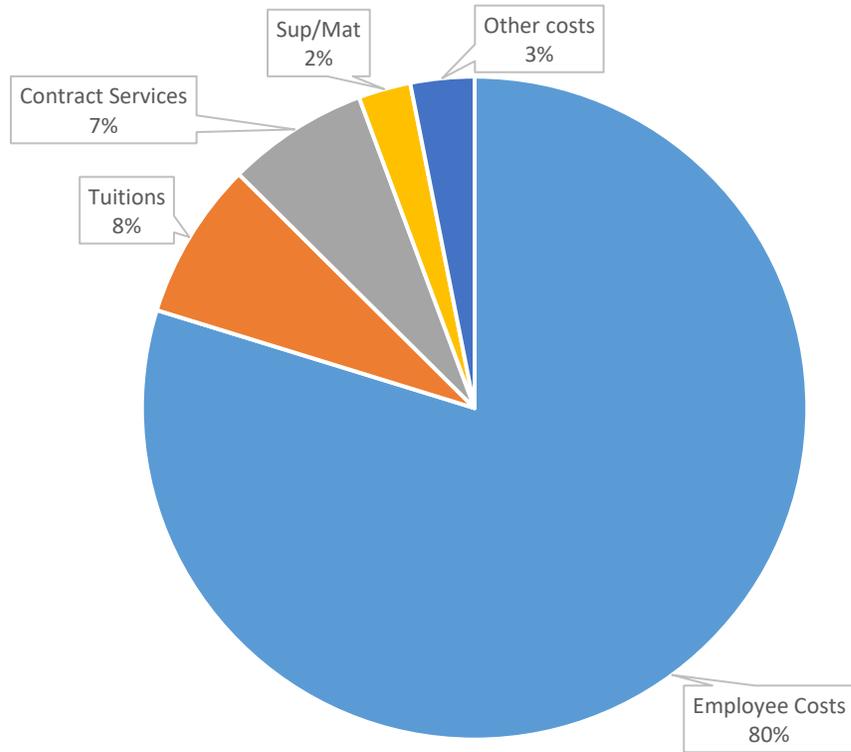
- As is typical, over 75% of your annual budget is dedicated to employee costs. This includes salaries, stipends, benefits, staff training, etc.
- The major shift in your cost center allocations is from staffing (due to RIF) to Tuitions (due to SPED OOD increases)
- Supplies/Materials is up 1% and contract services are down 1%

FY25 Budget: Proportion by Cost Center

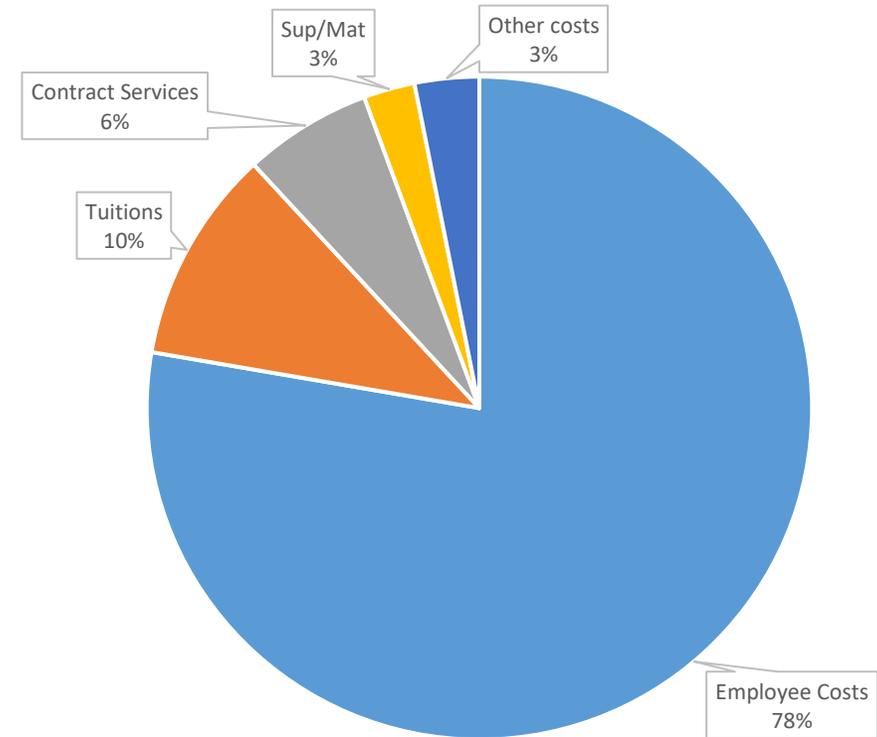


Overview of Operating Budget

FY24 Budget: Proportion by Cost Center



FY25 Budget: Proportion by Cost Center



FY25 Executive Summary

- All in operating budget, less RIF \$26.3M
- All in revenue \$26.3M including one-time funds to offset spike in SPED OOD.
- Net increase from FY24 to FY25 is 7.3%

| Description | FY24 Budget | FY25 Budget | % Chg |
|---|---------------------|----------------------|-------------|
| Total Operating Budget less RIFs | \$24,573,715 | \$26,360,660 | 7.3% |
| <i>Revenue and Offsets</i> | | | |
| Circuit Breaker | \$533,497 | \$483,724 | |
| School Choice | \$400,000 | \$400,000 | |
| Grant Offsets | \$700,000 | \$800,000 | |
| PK tuition | \$40,000 | \$42,000 | |
| <i>Subtotal Annual Offsets</i> | <i>\$1,673,497</i> | <i>\$1,725,724</i> | |
| Grant rollovers | \$75,000 | \$0 | |
| ESSER | \$250,000 | \$0 | |
| School Choice | \$0 | \$387,686 | |
| Circuit Breaker | \$0 | \$0 | |
| Collab Pre-pay | \$75,000 | \$0 | |
| <i>Subtotal One-Time Offsets</i> | <i>\$400,000</i> | <i>\$387,686</i> | |
| <i>Subtotal State and Local Aid (Warrant)</i> | <i>\$22,500,218</i> | <i>\$ 24,247,249</i> | |
| Total Revenue | \$24,573,715 | \$26,360,659 | 7.3% |
| Balance (shortfall) | \$0 | (\$0) | |

FY25 Executive Summary

- The district would recommend that the School Committee formally vote an appropriation of: \$24,247,249 for FY25
- If approved, this would be the figure presented to the select board and ultimately the town legislature at the annual town meeting.

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