

# Lexington Public Schools Fiscal Year 2023 Budget

Level Service Budget Recommendation  
of the LPS School Committee

March 2022

# FY 2023 Revenue Allocation

- ❖ \$258,921,000 - Total Town Revenue Available for Allocation
  - \$251,651,000 - allocated across municipal/school accounts
  - \$7,269,000 - incremental revenue balance available FY 2023
- ❖ Apply Revenue Allocation Model (LPS - 74.0%; Municipal - 26.0%)
  - FY 2022 LPS Base Budget of \$122,876,981
  - FY 2023 Revenue Application +\$5,377,447 or 4.38%
- ❖ FY 2023 Total LPS Allocation = \$128,254,447

# LPS Budget Increases over Time

4.4%

- FY 2023 - 4.4% or \$5.378M
- FY 2022 - 4.2% or \$5.019M  
*\*includes \$500K from SpEd Stabilization*
- FY 2021 - 4.3% or \$4.854M
- FY 2020 - 5.4% or \$5.859M
- FY 2019 - 6.9% or \$6.989M
- FY 2018 - 6.6% or \$6.432M
- FY 2017 - 7.2% or \$5.667M

# LPS FY 2023 Budget Overview

	FY 2022	FY 2023	Variance	% Change
<b>Salary</b>	\$102,654,658	\$106,450,152	\$3,795,494	3.70%
<b>Expenses</b>	\$20,222,323	\$21,804,295	\$1,581,972	7.82%
<b>Total</b>	\$122,876,981	\$128,254,447	\$5,377,466	4.38%

*\*FY 2022 budget figure does not include the additional \$500K funding allocation from Special Education Stabilization Fund*



# FY 2023 Budget Assumptions

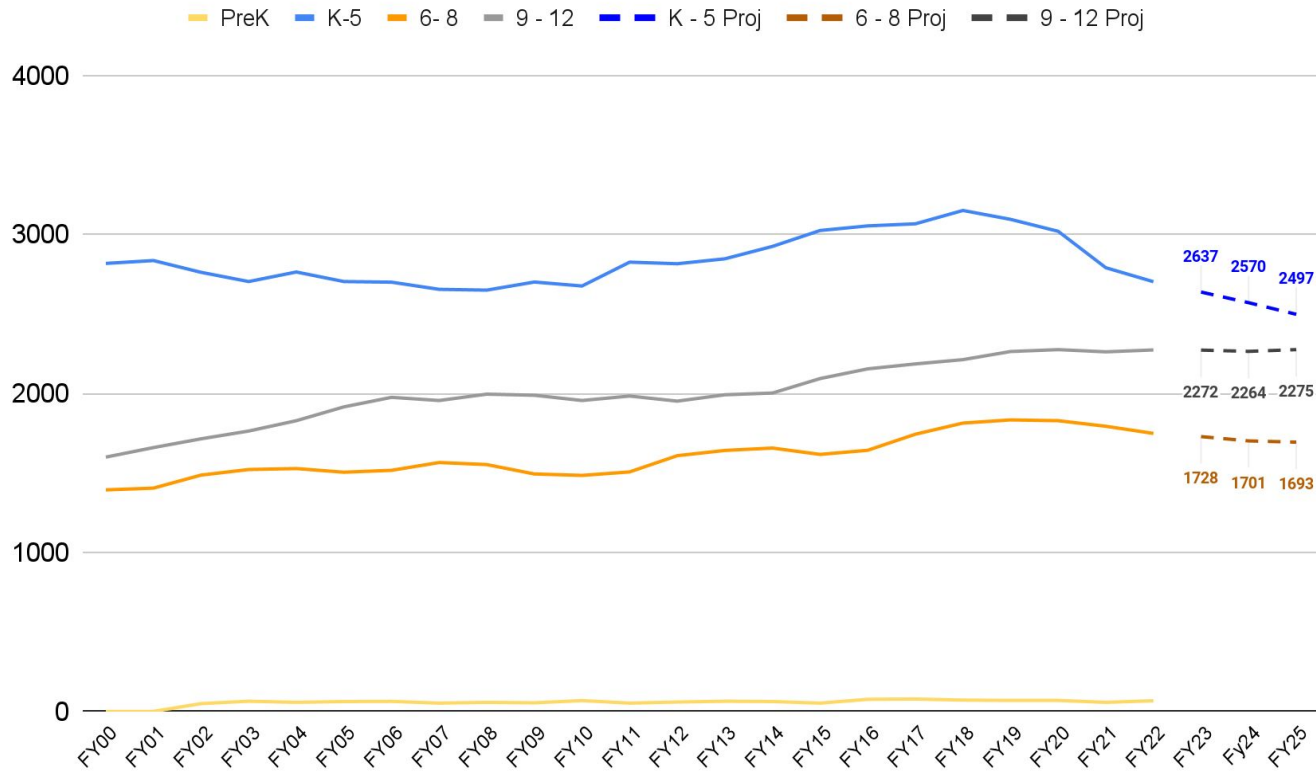
## FY 2023 Level Services Budget of the School Committee

- Maintain existing programs district-wide; limit funding for program improvements
- Continue with full in-school model
- Enrollment stabilizes and new projections are calculated
- Staffing levels return to normal; no new additions or enrollment impacts
- Expense increases: transportation, tuition, special education services

## FY 2022 Enrollment Projections

	Actual*		Projected	
	FY22	FY23	FY24	FY25
<b>K - 5</b>	2702	2637	2570	2497
		+/-90	+/-130	+/-170
<b>6 - 8</b>	1748	1728	1701	1693
		+/-50	+/-55	+/-60
<b>9 - 12</b>	2273	2272	2264	2275
		+/-55	+/-60	+/-65

\*Enrollment reflects official Oct 1st report to State.

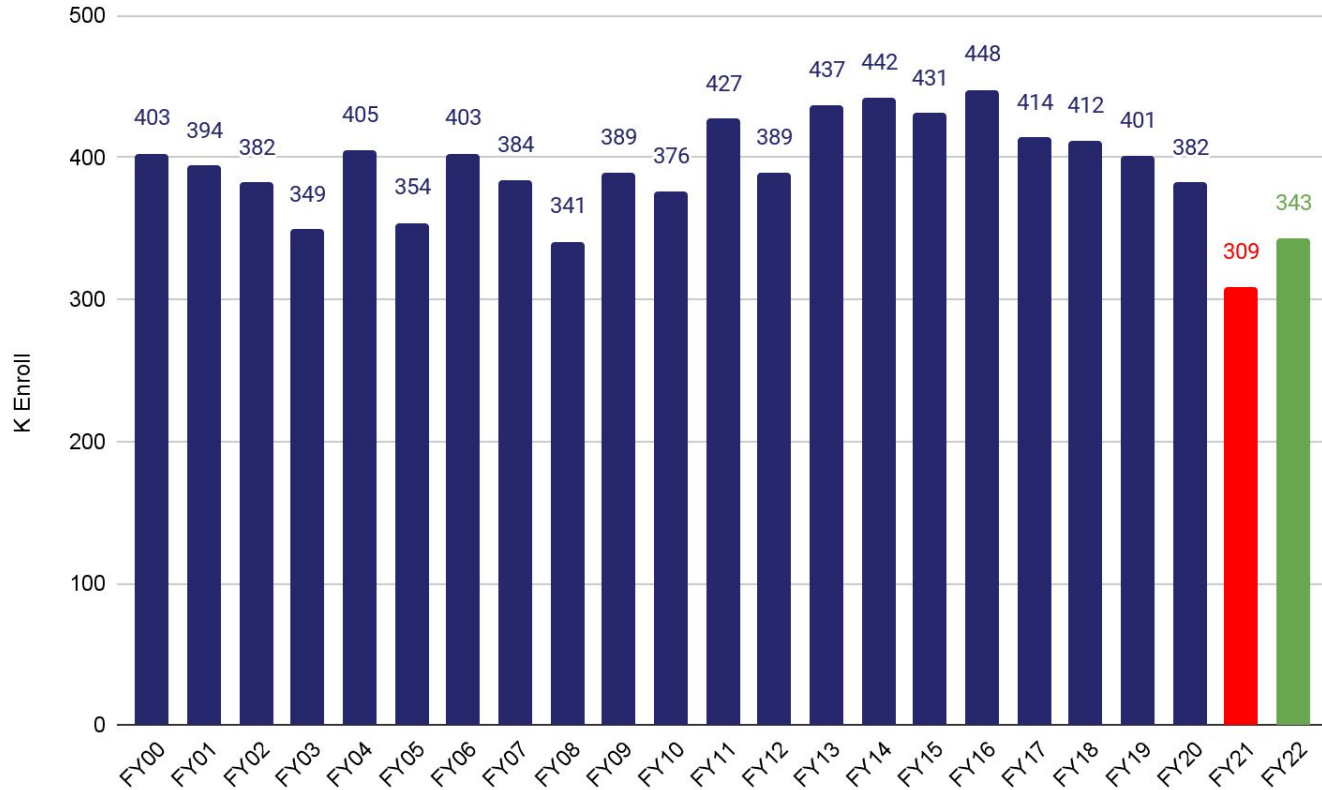


Recent enrollment changes have been most significant at the elementary level.

At the middle school level, redistricting + COVID-19 meant a decrease in enrollment at Clarke Middle School and relatively stable enrollment at Diamond Middle School.

High school enrollment has remained relatively stable and is projected to continue at current levels.

## Annual PK-12 Enrollment Over Time



In FY22 the entering LPS kindergarten cohort rebounded somewhat but was still smaller in size compared to pre-pandemic levels

## FY 2023 Level Services Budget of the School Committee

	Transferred — In state public			Transferred — In state private			Transferred — Out-of-State (public or private)			Transferred — Home-school			Combined Transfer Reasons		
	FY20	FY21	FY22	FY20	FY21	FY22	FY20	FY21	FY22	FY20	FY21	FY22	FY20	FY21	FY22
<b>K- 12</b>	<b>50</b>	<b>93</b>	<b>90</b>	<b>45</b>	<b>157</b>	<b>135</b>	<b>104</b>	<b>136</b>	<b>150</b>	<b>1</b>	<b>15</b>	<b>8</b>	<b>200</b>	<b>401</b>	<b>383</b>
K	3	5	5	0	7	0	3	5	9	0	0	0	6	17	14
1	2	11	5	2	11	6	5	5	7	0	5	2	9	32	20
2	4	3	9	1	10	4	11	12	12	0	2	2	16	27	27
3	3	9	13	2	17	5	4	8	15	0	1	2	9	35	35
4	2	10	5	2	12	11	4	12	11	1	4	1	9	38	28
5	5	6	5	1	10	13	11	20	6	0	0	0	17	36	24
6	6	3	6	6	20	19	10	13	22	0	0	0	22	36	47
7	6	10	6	2	13	6	5	18	13	0	2	1	13	43	26
8	3	22	22	3	21	40	6	13	9	0	0	0	12	56	71
9	8	5	6	14	14	13	19	16	19	0	0	0	41	35	38
10	1	5	3	8	10	11	13	7	12	0	1	0	22	23	26
11	2	3	4	3	8	4	7	6	13	0	0	0	12	17	21
12	5	1	1	1	4	3	6	1	2	0	0	0	12	6	6

Similar level of students transferring to other in-state public schools as last year, both higher than pre-pandemic levels

The # of students transferring to in-state private schools is lower than last year, but still significantly higher than pre-pandemic levels

The # of students transferring to schools out-of-state has continued to increase

## Reason for Withdrawal: FY 2020 – FY 2022



		Values	
REQUEST CATEGORY	PROGRAM	FTE Request	FTE GRANTED
Base	Special Education	2.10	(0.12)
	K-12 Curriculum	(0.50)	(0.50)
	Finance & Operations	(1.00)	(1.00)
	Sys Wide		(0.40)
Enrollment	LHS	3.30	-
	Special Education	(7.01)	(8.01)
	K-12 Visual Arts	0.25	0.05
	LHS	1.00	-
	Clarke	0.50	0.50
	K-12 Curriculum	3.00	3.00
	Diamond	1.25	0.25
Mandate	Special Education	5.22	4.82
Program Improvement	K-12 Visual Arts	0.20	0.10
<b>Grand Total</b>		<b>8.31</b>	<b>(1.31)</b>

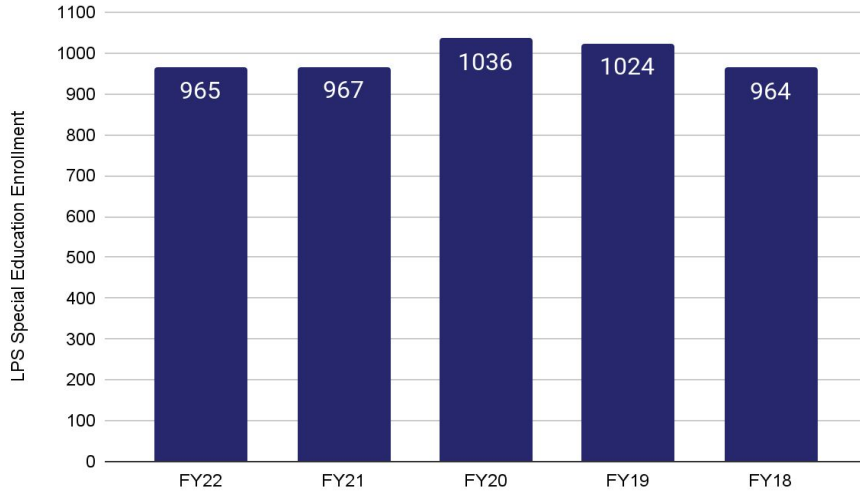
- A net decrease in staffing of 1.31 FTEs
- Administrators and program leaders identify additions/reductions during the budget development process based on student needs
- Staffing increases identified to meet legal and contractual mandates
- History of FTE Increases
  - FY23 **-1.31** FTE
  - FY22 **-6.0** FTE
  - FY21 3.19 FTE
  - FY20 28.07 FTE
  - FY19 22.25 FTE
  - FY18 49.34 FTE
  - FY17 50.58 FTE

## Summary of Staffing Changes

Community	2009 Enrollment	2020 Enrollment	Percent Growth	2009 Actual NSS	2020 Actual NSS	Percent Growth	Per Pupil Adjusted Budget Growth 2009-2020	FY 2020 Per Pupil Exp
<b>Arlington</b>	4,469	6,198	38.68%	\$47,421,632	\$84,387,812	77.95%	28.32%	\$13,616
<b>Brookline</b>	6,015	7,737	28.63%	\$87,260,380	\$152,854,034	75.17%	36.18%	\$19,756
<b>Burlington</b>	3,712	3,526	-5.01%	\$45,300,750	\$73,026,404	61.20%	69.71%	\$20,711
<b>Cambridge</b>	6,125	7,460	21.80%	\$140,640,518	\$214,240,053	52.33%	25.07%	\$28,719
<b>Lexington</b>	6,118	7,335	19.89%	\$83,824,280	\$131,565,086	56.95%	30.91%	\$17,937
<b>Newton</b>	11,762	12,889	9.58%	\$162,147,423	\$241,185,475	48.74%	35.74%	\$18,713
<b>Wellesley</b>	4,796	4,976	3.75%	\$60,255,062	\$93,506,555	55.18%	49.57%	\$18,792
<b>Winchester*</b>	3,838	4,650	21.16%	\$41,447,282	\$61,410,101	48.16%	22.29%	\$13,206

Source: MA Department of Elementary and Secondary Education; Net School Spending - Chapter 70 District Profiles; Latest Winchester data through 2019, 2020 data under DESE review.

*How does LPS compare to other MA school systems when we adjust the per pupil rates for budget growth?*



	Approx Spec. Ed Student Count	% Spec. Ed	Total Enroll.
<b>FY22</b>	<b>965</b>	<b>14.2%</b>	<b>6790</b>
FY21	967	14.0%	6901
FY20	1036	14.4%	7190
FY19	1024	14.1%	7259
FY18	964	13.3%	7246

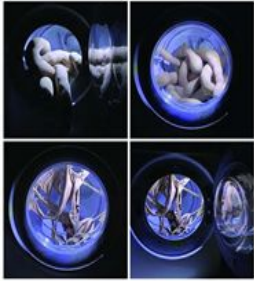
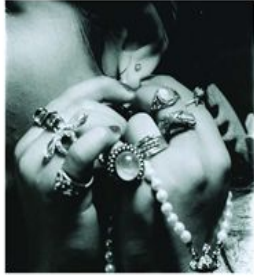
## How does the FY 2023 budget impact Special Education?

As with previous budgets, changes in enrollment and student needs drive the staffing decisions. Special education staffing changes also are linked to changes in student enrollment, with have declined over the last few years.

Students with disabilities comprise approximately 14.2% of our student population and our FY 2023 proposed school budget has allocated 32.78% of the General Fund to Special Education accounts, not including additional funds from Circuit Breaker (\$5M) and IDEA grants (\$1.8M).

# FY 2023 Budgetary Risks and Unknowns

- Continuing impacts of COVID-19 on enrollments, supply chain and labor shortages on local economy, operations, and Town revenues
- CPI inflation adjustment on expense accounts and impact of higher costs for some materials due to supply chain disruptions; need to manage a leaner budget
- If enrollment rebounds in FY 2023, possible return to previous participation rates for revenue generation (e.g., transportation, athletics, food services)
- Chapter 70 State Aid - determining the impact of State revenue and October enrollments on Ch 70 allocation funds
- Federal 94-142 Grant Aid - Special Education allocations driven by enrollment and set-asides



# Special Thanks

- ❖ Dave Coelho, Assistant Superintendent of Finance & Operations; Laura Reinholm, Assistant Director of Finance; Kathleen Kim, Financial Analyst; Adrian Leone, Executive Administrative Assistant; and LPS Finance & Operations Office Staff
- ❖ Student Artists Front Cover Top (left-right): Samantha Michel, Tony Liu, Aria Rana, Middle, left-right, Sarah Liu, Alexander Kingdon, Kieran Somers, Bottom, left-right, Cecilia Riordan-Bourges, Maya Silverman, Ava Davidson
- ❖ Back Cover Top (left-right): Tasmai Garnsey, Abra Dubrovsky, Chloe Wang, Middle, left-right, Gema Fandila-Bunce, Ashley Zhang, Collaborative Piece, Harrington Elementary School, Bottom, left-right, Doris Sun, Nora Yenikomshian, Avery Guo