



Ms. Judy Crocker,
School Committee
Dr. Kathleen A. Dawson
Superintendent



March 2023

FY24 Superintendent Recommended Budget



Minuteman's Budget – Behind The Numbers

- Our Budget Priorities Reflect Our Values



School Wide Goals 2022 - 2023

Content	Goal
Core Content—Math	Based on the analysis of the current sophomores' 8 th grade MCAS data, we will increase the percentage of High Needs students scoring proficient or above on the Math MCAS by at least 5% by June 2023.
Core Content—English Language Arts (ELA)	Based on the analysis of the current sophomores' 8 th grade MCAS data, we will increase the percentage of High Needs students scoring proficient or above on the ELA MCAS by at least 4% by June 2023.
Career Technical Education (CTE)	We will increase the Co-Op placement (both paid and unpaid) percentage of eligible seniors from 37% to at least 50% by May 2023.
Social and Emotional Learning (SEL)	We will create a plan including a timeline for implementation of the Multi-Tiered System of Supports (MTSS) framework focusing on social and emotional teaching and learning by June 2023.



Overall Budget Summary

FY24 Operating & Capital Request

\$30,316,325

4.50% above FY23

FY24 District Budget Objectives

1. To Protect Student and Staff Health
 - Critical to addressing social, emotional, and mental health learning needs
2. To Deliver and Promote High-Quality Career Vocational Technical Education
3. To Advance the Minuteman Academy Model
 - Expand transdisciplinary integration through increased project-based learning



FY24 District Budget Objectives

4. To Increase the Enrollment Capacity of our Facility
5. To Capitalize on Athletic Fields Operations and Management
6. To Increase Campus Facilities Use & Rental Revenue
7. To Close out the Massachusetts School Building Authority (MSBA) Project (August 2023)

FY24 Operating Budget Drivers

1. Teacher Contract in Negotiation plus Steps and Lanes Changes
2. Three Additional Teacher Full-Time Equivalents (FTEs) Due To Increased Enrollment & Students' Academic Needs
3. Health Insurance (10% Projected Increase + FTEs)
4. CTE Supply and Material Cost Increases

FY24 Operating Budget Drivers

5. Transportation Increase (5% CPI Increase)
6. Building Utilities and Heating (8% Projected Increase)
7. Other Post Employment Benefit (OPEB) Contribution
(\$230,000 = \$110,000 Increase)
8. Stabilization (\$500,000 = Consistent with FY23 Funding)

Budget Summary

FY24 Operating Request = **\$23,458,597**
6.18% above FY23

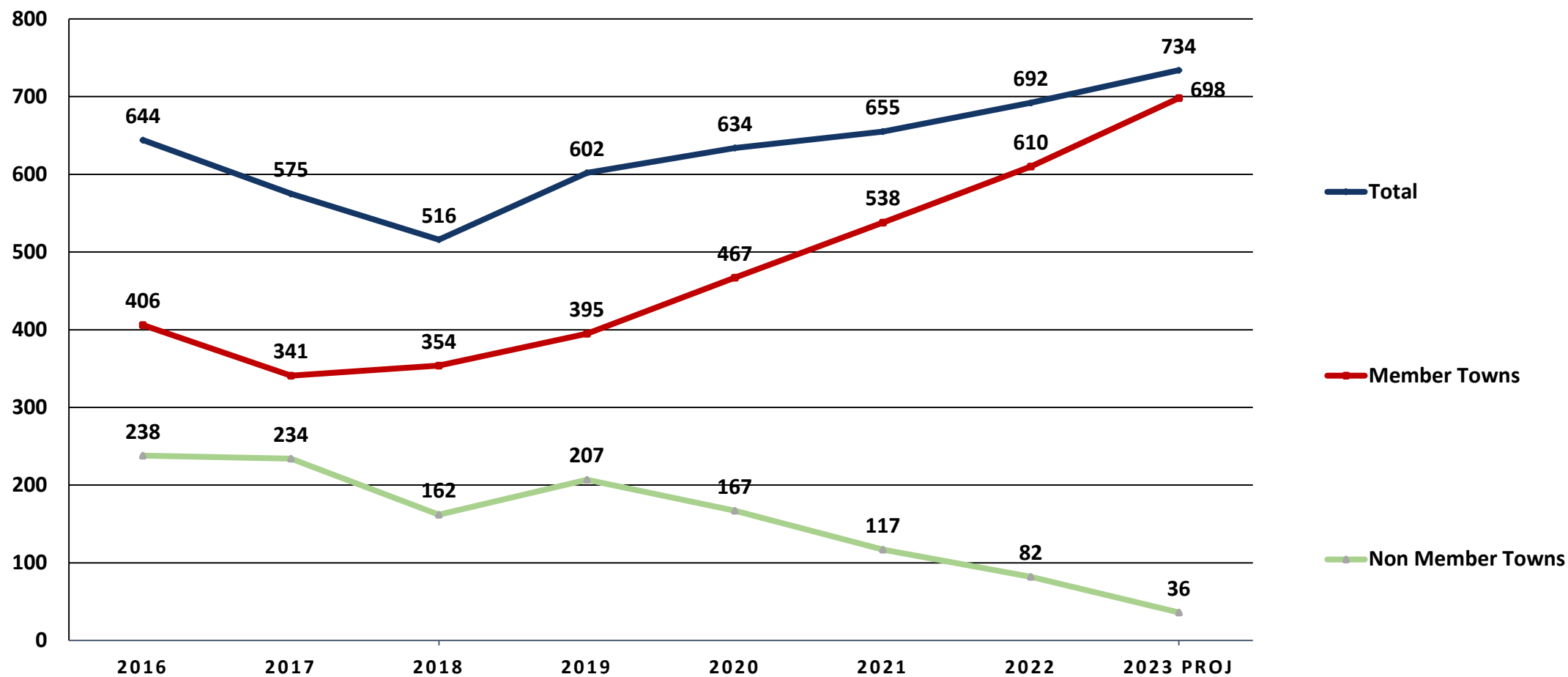
FY24 Capital Request = **\$1,238,240**
0.21% above FY23

FY24 Building Project Debt = **\$5,619,488**
1.11% below FY23

Lexington: Preliminary Assessment

Minimum Required Contribution	\$ 1,310,022
Transportation Assessment	\$ 79,620
Operating Assessment	\$ 1,182,766
Debt and Capital Assessment	<u>\$ 160,462</u>
Sub-Total	\$ 2,732,870
Building Project – Debt Service	<u>\$ 769,107</u>
Total Assessment	<u>\$ 3,501,977</u>

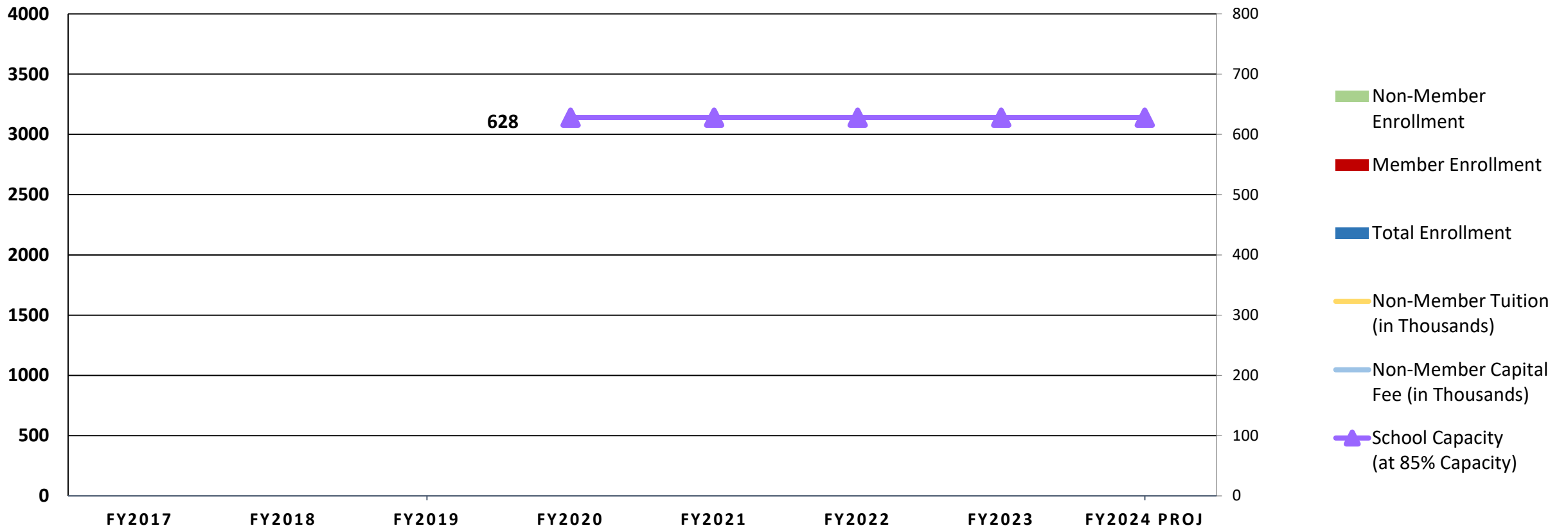
Overall Enrollment as of October 1



Shift in Enrollment

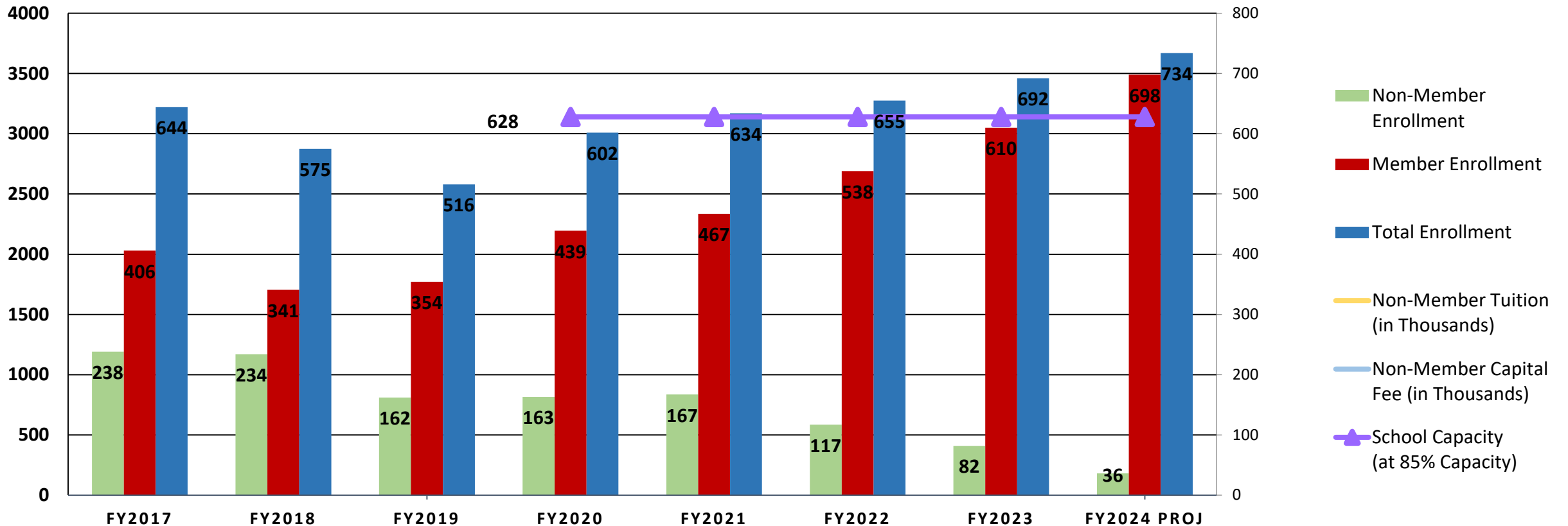
- Enrollment is Shifting to In-District
- Out of District Enrollment is Decreasing
 - Out of District Tuition Revenue is Decreasing
 - Out of District Capital Fee Revenue is Decreasing
- **Resulting in a Significant Increase in Overall Assessments to Member Towns**
- **Per Pupil Assessment will Remain Consistent**

Non-Member Tuition & Capital Fee Reduction and Increasing Member Enrollment



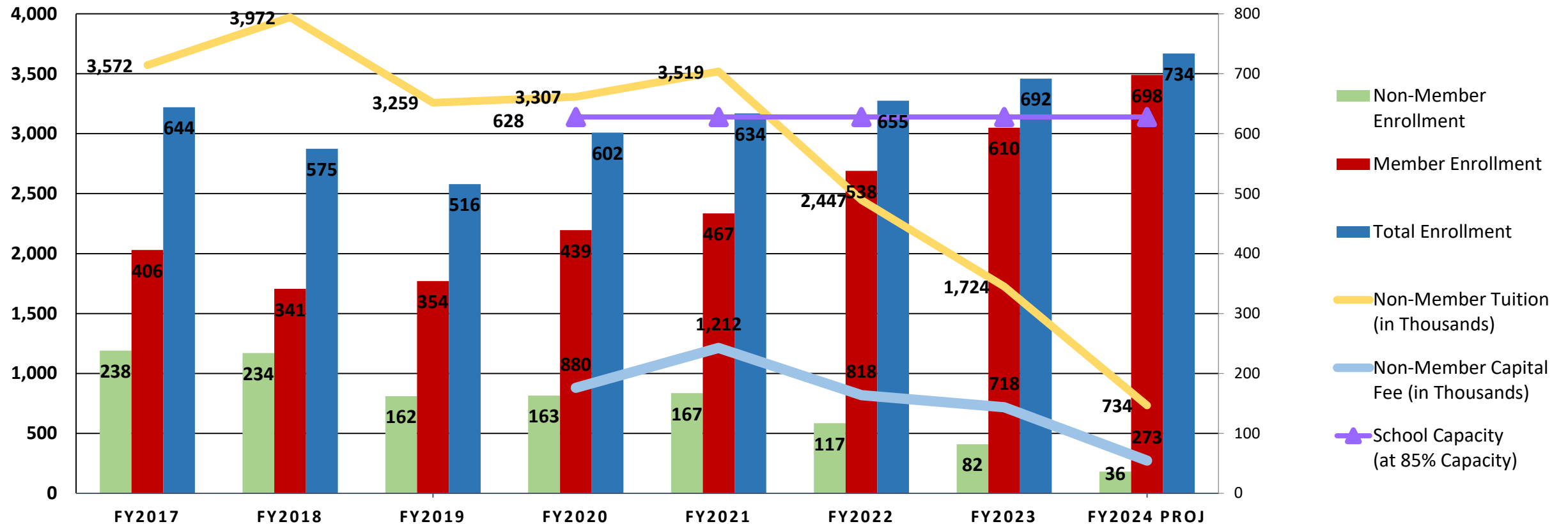
- Non-Member Tuition is set annually by the DESE Commissioner based on 125% of Statewide Foundation Vocational Rate.
- Non-Member Tuition may include an incremental Special Education Fee per Student, if applicable.
- Non-Member Capital Fee is based on average per pupil cost of Debt Service (New Building Only).
 - The Fee varies depending on if Cities/Towns have less than (Type A) or more than (Type B) five Chapter 74 Programs.

Non-Member Tuition & Capital Fee Reduction and Increasing Member Enrollment



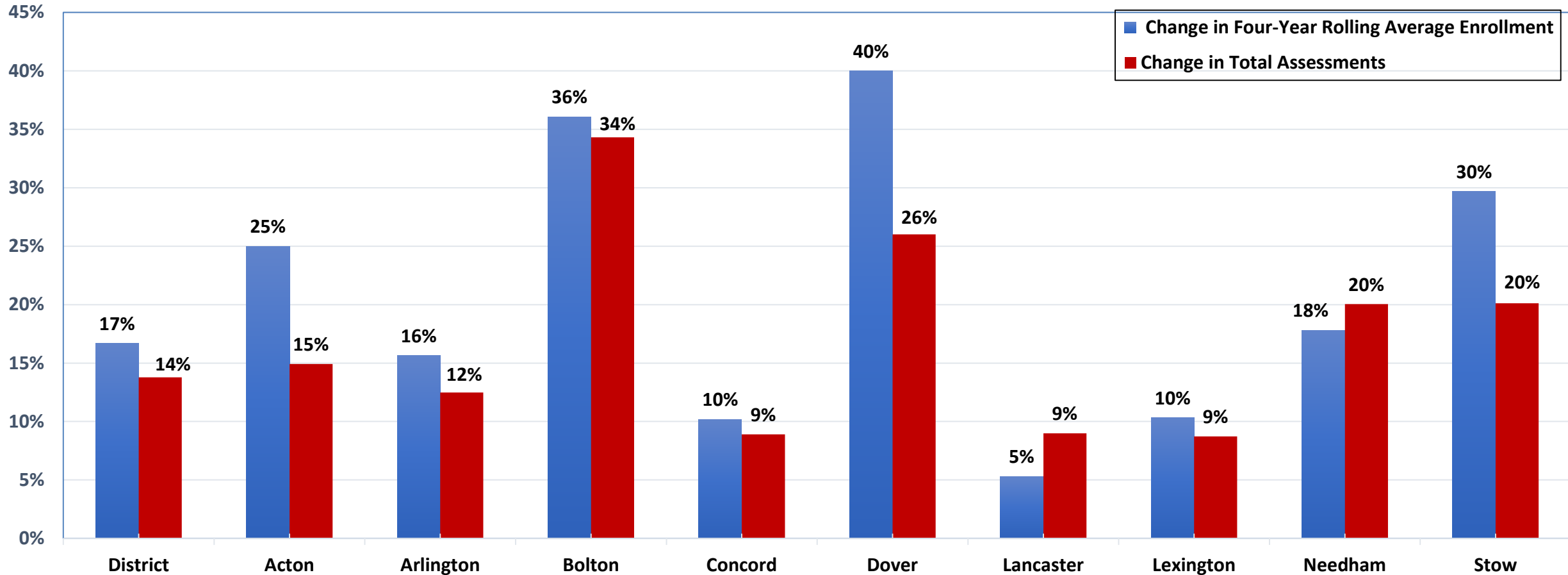
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Increase in Four-Year Rolling Average Enrollment vs Increase in Assessments



Lexington: Comparison of Assessment

	FY24	FY23	Difference	% Change
Enrollment	77	68	9	13.2%
Enrollment- 4 Year Rolling Average	69.50	63	6.5	10.3%
% Share Operating	13.5%	13.7%	(0.2%)	(1.4%)
% Share Capital	14.3%	16.1%	(1.8%)	(10.8%)
Minimum Required Contribution	\$1,310,022	\$1,158,939	\$151,083	13.0%
Transportation	\$79,620	\$78,524	\$1,096	1.4%
Operating	\$1,182,766	\$969,283	\$213,483	22.0%
Debt & Capital – Operating	\$160,462	\$172,325	(\$11,863)	(6.9%)
Debt – Building Project	\$769,107	\$844,827	(\$75,720)	(9.0%)
Total Assessment	\$3,501,977	\$3,223,898	\$278,079	8.6%

Lexington: Per Pupil Assessment

Lexington	Operating Assessment	October 1 Enrollment Count	Per Pupil Assessment
Est. FY24*	\$ 2,572,407	77	\$33,408
FY23	\$ 2,206,747	68	\$32,452
FY22	\$ 2,202,146	71	\$31,016
FY21	\$ 2,153,238	61	\$35,299
FY20	\$ 1,847,822	52	\$35,535

Overall Budget Summary

FY24 Assessment to Members

\$25,481,911

13.78% above FY23



	Enrollment (Rolling 4 yr. Average)	Estimated Minimum Required Contribution	School Choice	Transportation Assessment	Remaining Operation Assessment	Capital/Debt Service	Total FY24 Assessment	Total FY23 Assessment	Difference
ACTON	65.00	\$ 1,348,307	\$ 22,225	\$ 74,464	\$ 1,106,184	\$ 733,618	\$ 3,284,798	\$ 2,841,323	\$ 443,475
ARLINGTON	181.00	\$ 3,419,797	\$ -	\$ 207,354	\$ 3,080,296	\$ 2,225,468	\$ 8,932,916	\$ 7,947,938	\$ 984,978
BOLTON	20.75	\$ 540,671	\$ -	\$ 23,771	\$ 353,128	\$ 281,889	\$ 1,199,459	\$ 893,714	\$ 305,745
CONCORD	29.75	\$ 612,477	\$ -	\$ 34,082	\$ 506,292	\$ 488,844	\$ 1,641,695	\$ 1,508,544	\$ 133,151
DOVER	3.50	\$ 68,053	\$ -	\$ 4,010	\$ 59,564	\$ 117,000	\$ 248,626	\$ 197,427	\$ 51,199
LANCASTER	54.50	\$ 806,460	\$ -	\$ 62,435	\$ 927,492	\$ 583,233	\$ 2,379,621	\$ 2,185,510	\$ 194,111
LEXINGTON	69.50	\$ 1,310,022	\$ -	\$ 79,620	\$ 1,182,766	\$ 929,570	\$ 3,501,977	\$ 3,223,898	\$ 278,079
NEEDHAM	29.75	\$ 655,050	\$ -	\$ 34,082	\$ 506,292	\$ 445,038	\$ 1,640,461	\$ 1,367,739	\$ 272,722
STOW	50.25	\$ 1,059,989	\$ -	\$ 57,567	\$ 855,165	\$ 601,803	\$ 2,574,523	\$ 2,145,103	\$ 429,420

PRELIMINARY FY24 ASSESSMENT TO MEMBER TOWNS

Applications and Enrollment

Class of	2023	2024	2025	2026	2027
Total Applications	333	390	323	425	412*
Member Towns	233	252	261	309	329*
Non-Member Towns	100	138	62	116	83*
					*As of 2/15/2023

As of 2/15/2023, Member Town Freshman Class Applications are up 8.5% from a year ago.

- Continued increase in enrollment since FY2019 (Last Year of the Old Building):
 - 34% Increase in Total Enrollment
 - 19% Increase in Member Town Enrollment (FY2023 88% vs FY2019 69%)
- Class of 2026- 100% from Member Towns

FY24 Staffing Additions

• Funded Positions

- 1.0 FTE Animal Science Teacher
- 1.0 FTE Math Teacher
- 1.0 FTE Engineering & Robotics Teacher

Total: 3.0 FTE (Full Time Equivalent) Teachers

• Additional Positions Needed

- 1.0 FTE Paraprofessional – Reading & Media Center
- 1.0 FTE Paraprofessional – Math/CTE
- 1.0 FTE Paraprofessional – All CTE The positions are necessary to support the 44% of students on IEPs
- 1.0 FTE Co-Op Coordinator (Currently Grant Funded)
- 1.0 FTE Nurse
- 1.0 FTE IT Network Analyst
- 1.0 FTE Business Office
- 1.0 FTE Grant Writer

Total: 8.0 FTE Positions

FY2023 Grants

Grant Name	Type	Award Amount	Description
ASOST-Q (Afterschool and Out-of-School Time)	State	\$ 45,000	Summer Programming
Perkins	Federal	\$ 39,610	Program Improvement and Equipment
Skills Capital Grant	State	\$ 354,000	Welding Machines and Truck
Comm Corp - Round 6	State	\$ 900,000	Workforce Development
Title I	Federal	\$ 57,008	Supplement Instructional Services
Title IIA	Federal	\$ 12,917	Framework Implementation & Educator Effectiveness PD
Title IV	Federal	\$ 10,000	Academic Support & Personalized Learning
CVTE Equitable Access	Federal	\$ 88,641	Translation & transportation services, supplies for Girls in STEM, stipends for IDEA liaison, support for Girls in STEM, & culture survey data analysis team
Individuals with Disabilities Education Act (IDEA)	Federal	\$ 263,016	To support students with disabilities
Perkins	Federal	\$ 218,472	Co-op director, summer work staff, Library Asst., 1st Robotics Coach, materials for PLTW, STEM program, NOCTI Testing, OSHA, Drinkwater, Hazpower & Wastewater, course certifications, job board software and Skills participation fees, Conferences
SEL & Mental Health Grant	Federal	\$ 140,000	Supporting students' social emotional learning, behavioral & Mental Health and Wellness through multi-tiered systems of supports
Skills Capital Grant	State	\$ 500,000	Technology and Equipment for Animal Science Program
Comm Corp – Round 7	State	\$ 360,000	Carpentry, Plumbing, and Welding
Total		\$ 2,988,664	And Counting! (Approximately 10.3% of the FY2023 Budget)

Building Enrollment Beyond the Design Capacity of 628

Goal: Increase Capacity to Accommodate Member Town Enrollment with *no increase in debt*.

- **Strategy #1:** Consistently Fund Capital Stabilization Account
 - Capacity Building Project: Increase Capacity by 32 students over 4 years
 - North Metal Fab Shop: \$825,000 - Opening Fall 2023
- **Strategy #2:** Leverage Strategic Partnerships and Grants
 - East Campus Building Renovation: In Progress

Capital Stabilization Account

- Account established in 2016
- 12/31/2022 Balance is \$2,468,609
 - FY2024: Add \$500,000 to Account
- Voted \$1,250,000 to Athletic Fields Budget
 - Spent \$404,282 To Date
- Voted \$650,000 to North Building Project (Metal Fab Shop)
 - Spent \$140,792 To Date

OPEB: Estimated Liability as of June 30, 2022

\$20,850,743

12/30/2022 OPEB Trust Fund Balance = \$519,745

An OPEB Advisory Subcommittee was appointed in Fall 2021 to implement a long-term funding strategy. The Plan was submitted to the School Committee and approved in Winter 2021.

OPEB: Strategic Components

OPEB Advisory Subcommittee recommended a long-term funding strategy to the Minuteman School Committee

Recommendation #2: Adopt the following six year funding plan for budget Line 5250, Retiree Insurance:

FY 2023	\$ 725,000
FY 2024	762,000
FY 2025	1,100,000
FY 2026	1,155,000
FY 2027	1,215,000
FY 2028	1,275,000

This schedule starts with \$725,000 in FY23, with 5% increases each year, and an additional increase of \$300,000 in FY25. Given the current FY23 PAYGO budgeted amount of \$605,358, this implies a FY23 OPEB Fund contribution of \$119,642.

The \$300,000 hike in FY25 is feasible since the ESCO lease ends with FY24, and the ESCO commitment for the nine member towns is about \$425,000 per year.

FY24 Operating and Capital

Budget	FY23	FY24	Difference	% Change
Operating Budget	22,092,652	23,458,597	1,365,945	6.18%
Capital Equipment/Leases/Athletic Fields (2)	1,235,608	1,238,240	2,632	0.21%
Subtotal	23,328,260	24,696,838	1,368,578	5.87%
Building Project - Debt Service (1)	5,682,363	5,619,488	-62,875	-1.11%
Total Operating & Capital Budget	29,010,622	30,316,325	1,305,703	4.50%

(1) A debt exclusion override was voted on this debt in the following towns: Acton, Arlington, Bolton, Concord, Dover, Lancaster, and Stow.

(2) Annual ESCO Lease assessments include the proportionate share due from the 6 towns that withdrew from the district effective July 1, 2017, and Belmont withdrawal effective July 1, 2020. This also includes the payment on a 10 year note for the field lighting.

FY24 Non-Assessment Revenue

Non-Assessment Revenue	FY23	FY24	Difference	% Change
Chapter 70 Aid	2,028,744	2,197,552	168,808	8.32%
Chapter 71 Reg. Transportation Reimb.	1,029,441	807,615	-221,826	-21.55%
Prior Year Tuition	1,367,364	805,817	-561,547	-41.07%
Current Year Tuition	950,000	-	-950,000	-100.00%
Certified E & D	650,000	650,000	-	0.00%
Current Year Nonresident Capital Fee	300,000	-	-300,000	-100.00%
Prior Year Nonresident Capital Fee	<u>289,332</u>	<u>373,430</u>	<u>84,098</u>	<u>29.07%</u>
Total Non-Assessment Revenue	6,614,881	4,834,414	-1,780,467	-26.92%
Required Member Town Assessments	22,395,741	25,481,911	3,086,169	13.78%

Assessment Components

Assessment Allocation by Category	FY23	FY24	Difference	% Change
Minimum Required Contribution <small>(set by the State)</small>	8,864,054	9,820,826	956,772	10.79%
Transportation Budget	538,453	577,385	38,932	7.23%
ESCO Lease Assessment	550,408	566,290	15,882	2.89%
Capital Equipment/Leases/Athletic Fields	685,200	671,950	-13,250	-1.93%
Assessments over Minimum Contribution	6,664,596	8,599,402	1,934,806	29.03%
Building Project - Debt Assessment	<u>5,093,031</u>	<u>5,246,058</u>	<u>153,027</u>	<u>3.00%</u>
Total Assessments	22,395,741	25,481,911	3,086,169	13.78%

Overall Budget Summary

FY23 Operating & Capital Request = \$29,010,622 <u>4.96%</u> above FY22	FY24 Operating & Capital Request = \$30,316,325 <u>4.50%</u> above FY23
FY23 Operating Request = \$22,092,652 <u>6.57%</u> above FY22	FY24 Operating Request = \$23,458,597 <u>6.18%</u> above FY23
FY23 Capital Request = \$1,235,608 <u>8.89%</u> above FY22	FY24 Capital Request = \$1,238,240 <u>0.21%</u> above FY23
FY23 Building Project Debt = \$5,682,363 1.60% below FY22	FY24 Building Project Debt = \$5,619,488 1.11% below FY23

OUR WHY



MINUTEMAN
HIGH SCHOOL REVOLUTIONIZED





MINUTEMAN
HIGH SCHOOL REVOLUTIONIZED

Thank you.

Questions?

