LENOX PUBLIC SCHOOLS

FY2025 INITIAL OPERATING BUDGET OVERVIEW

January 9, 2024
BUDGET PROCESS TO DATE

INCLUDES:

BUILDING & DEPARTMENT MEETINGS
STAFFING NEEDS / CHANGES / INITIATIVES
COLUMN MOVEMENTS & RETIREMENTS
INFLATION PROJECTIONS
SPECIAL EDUCATION NEEDS

CONTRACTUAL OBLIGATIONS:

CERTIFIED PROFESSIONALS - YEAR 3 OF 3
CUSTODIAL - YEAR 3 OF 3
PARAPROFESSIONAL, FOOD SERVICES, ADMINISTRATIVE AssistANTS - YEAR 2 OF 3
STUDENT TRANSPORTATION  2.5 % INCREASE, YEAR 3 OF 5
## FY2025 OPERATING SUMMARY

<table>
<thead>
<tr>
<th></th>
<th>FY2024</th>
<th>FY2025</th>
<th>Change in Dollars</th>
<th>Percent Change</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total All Programs</strong></td>
<td>14,069,206</td>
<td>15,299,266</td>
<td>1,230,060</td>
<td>8.74%</td>
</tr>
<tr>
<td><strong>Stabilization Fund</strong></td>
<td>(150,000)</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td><strong>Total after application of</strong></td>
<td></td>
<td>15,149,266</td>
<td></td>
<td>7.68%</td>
</tr>
<tr>
<td>Stabilization</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Net Budget</strong></td>
<td>12,091,466</td>
<td>12,962,266</td>
<td>870,800</td>
<td>7.20%</td>
</tr>
<tr>
<td><strong>Less Receipts</strong></td>
<td>1,977,740</td>
<td>(2,187,000)</td>
<td>209,260</td>
<td>10.58%</td>
</tr>
</tbody>
</table>
LEVEL SERVICE

CONTRACTUAL OBLIGATIONS

- Salary
- Transportation
- Other Services (Software, Special Education)

INFLATION INCREASES

- Supplies
- Services
- Software
Elementary Principal (1.0) revised to -0.5 FTE Elementary Principal & +0.5 Curriculum, Instruction, and Assessment Director

- Curriculum Alignment PREK – 8
- District Assessment Coordination
- Data Analysis
- Professional Development Oversight

1.0 FTE Elementary Assistant Principal (+1.0)

- Building Management Assistance
- Staff Observation and Evaluation
- A Succession Plan
District Facilities Coordinator Stipend (no additional fte)

- Project management
- Coordinated purchasing for cost savings
- Builds business office capacity for the HR functions and tasks
# OPERATING BUDGET INCREASES

## LEVEL SERVICE
- Special Ed Services: $423,602
- Contractual Salaries: $523,916
- Inflation (Services/Supplies): $43,131
- SAC Salaries from ESSER: $48,879
- Contractual Transportation: $6,088

Total Level Service: $1,045,616 (85%)

## VALUE ADDED
- Curriculum, Assessment & Instruction: $43,000
- Facilities Coordinator: $25,000
- Asst Principal – Elementary: $85,000
- Textbooks, Instructional Equip, Field Trips: $31,444

Total Value Added: $184,444 (15%)
FY24 BUDGET (Actual)

LEVEL SERVICE

VALUE ADD

OUT OF DISTRICT EXP

STABILIZATION FUND

FY25 INITIAL BUDGET

14,069,206

622,014

14,200,000

184,444

14,400,000

423,602

14,600,000

15,000,000

15,200,000

15,400,000

15,149,266

+4.42%

+1.31%

+3.01%

+8.74%

-1.07%

+7.68%
## FY2024 & INITIAL FY2025 EXPENDITURES BY PROGRAM

<table>
<thead>
<tr>
<th>Program</th>
<th>FY2024 Approved</th>
<th>FY2025 Initial</th>
<th>$ Variance</th>
<th>% Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Elementary</td>
<td>2,891,524</td>
<td>3,140,941</td>
<td>249,417</td>
<td>8.63%</td>
</tr>
<tr>
<td>Secondary</td>
<td>6,120,379</td>
<td>6,422,655</td>
<td>293,930</td>
<td>4.80%</td>
</tr>
<tr>
<td>Student Services</td>
<td>2,299,477</td>
<td>2,853,877</td>
<td>616,400</td>
<td>26.81%</td>
</tr>
<tr>
<td>Other School Services</td>
<td>173,709</td>
<td>203,661</td>
<td>29,952</td>
<td>17.24%</td>
</tr>
<tr>
<td>Technology</td>
<td>396,177</td>
<td>408,637</td>
<td>12,460</td>
<td>3.15%</td>
</tr>
<tr>
<td>Central Administration</td>
<td>851,645</td>
<td>961,018</td>
<td>104,249</td>
<td>12.24%</td>
</tr>
<tr>
<td>Operations/Maintenance</td>
<td>1,131,866</td>
<td>1,199,171</td>
<td>69,054</td>
<td>6.10%</td>
</tr>
<tr>
<td>Reserve/Contingency</td>
<td>204,432</td>
<td>109,307</td>
<td>(95,125)</td>
<td>-46.53%</td>
</tr>
</tbody>
</table>
% OF TOTAL GROSS BUDGET BY PROGRAM

INSTRUCTIONAL
STUDENT SERVICES
TECHNOLOGY
ADMINISTRATION
OP/MAINTENANCE
RESERVE/CONTINGENCY

2.7% 6.3% 7.8% .70% 20% 62.5%
% OF TOTAL GROSS BUDGET BY PROGRAM
Compared to FY2024
### Projected Revenue Accounts Used to Offset the Operating Budget

<table>
<thead>
<tr>
<th>Fund</th>
<th>FY2024</th>
<th>FY2025</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>School Choice</td>
<td>1,705,000</td>
<td>1,820,000</td>
<td>115,000</td>
</tr>
<tr>
<td>Tuition Receipts</td>
<td>165,000</td>
<td>235,000</td>
<td>70,000</td>
</tr>
<tr>
<td>Misc. (Duffin, Use of FAC)</td>
<td>31,500</td>
<td>35,500</td>
<td>4,000</td>
</tr>
<tr>
<td>Circuit Breaker</td>
<td>76,240</td>
<td>96,500</td>
<td>20,260</td>
</tr>
<tr>
<td>Total</td>
<td>1,977,740</td>
<td>2,187,000</td>
<td>209,260</td>
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<td>Stabilization fund</td>
<td></td>
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<td>10.58% increase</td>
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<td>150,000</td>
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INITIAL BUDGET SUMMARY

1. Level Service Plan plus improvements to curriculum, student support, employee support, and facilities

2. Meets all contractual obligations

3. Reflects costs associated with personnel changes

4. Provides improved professional development

5. Coordinates stewardship of facilities

6. Not reflected in operating: Employee & Retiree benefits
NEXT STEPS

• Berkshire Health Group Board Meeting 01/29/24 will determine level of increase in health insurance premiums

• Salaries updated as column movement, retirement intentions are received; other budget item costs reviewed

• Presentations to School Committee
  January 22, 2024: Elementary, Student Services, Technology, Administration
  January 29, 2024: Secondary budget
  February 12, 2024: Capital Plan
February 26, 2024: School Committee deliberation of FY2025 requested budget

March 18, 2024: Public Hearing & FY2025 budget vote by School Committee

May 2, 2024: Annual Town Meeting