

# **Lincoln-Sudbury Regional High School**

## Proposed FY15 Budget Presentation

Presented to Sudbury Finance Committee  
February 10, 2014  
Sudbury Town Hall

# Lincoln-Sudbury Core Values

- Fostering cooperative and caring relationships
- Respect for human differences
- Development of a purposeful and rigorous academic program

# Relevant Challenges to Date

- Consecutive years of modest budget increases despite concomitant student enrollment increase
- Elimination of approximately 9 professional FTE positions since FY08, mitigated by 4.4 FTE increase for FY14
- Uncertainty of state aid/ projected revenues
- Steady decline in federal aid
- Out of District Placements/tuition
- Low incidence highly complex student needs
- Level 2 Status
- Volume of state driven initiatives
- Lack of comprehensive plan for capital asset replacement
- Need to update technology network infrastructure
- Continued conservative fiscal environment
- High expectations for performance

# Consequences to the Present

- Number of students in class sizes of 25 or more across subjects
- Outdated equipment requires more maintenance
- Outdated equipment discourages use
- Lack of incentive to seek PD to research new tools
- 11.4% of the net operating budget attributed to OOD
- Unreliable internet connection compromises use of technology to support teaching and learning
- Pervasive and prolonged impact of unfunded mandates
- Less time for educator-driven initiatives
- Compromised vision for the future
- Longitudinal impact of class size on certain class cohorts
- Longitudinal impact of restricted options

# Sample Student Schedules

# Grade 9 Student

Department	Class	# students
English	English 9	24
History	Modern European	25
Math	Geometry I	25
Science	Earth Sci I	26
Language		
Wellness	Muscular Fitness	26
FATA	Drawing	24

# Grade 10 Student

Department	Class	# of Students
English	American Lit	26
History	AP US History	26
Math	Intensive Alg II	23
Science	Biology I	29
Language	Spanish 3 (1)	29
Wellness	Yoga	25
Language	Latin II	25

# Grade 11 Student

Department	Class	# of Students
English	Western Civilization	26
History	Philosophy	28
Math	Adv Math 1	27
Science	Chemistry 1	24
Language	French 4 (1)	22
Wellness	Yoga	29
FATA	Concert Choir	59



# Grade 12 Student

Department	Class	# of Students
English	Expository Writing	25
History	Economics	27
Math	Calculus (1)	31
Science	Conceptual Physics	27
Language	Spanish 3 (2)	29
FATA	Web Community	26

# Grade 12 Student

Department	Class	# of Students
English	American Lit	26
History	African History	26
Math	Calc BC	38
Science	AP Physics	26
Math	AP Statistics	27

# % Students in median class sizes at or above 25

	2013-14	2012-13
Science	50	61
Math	39	36
English	61	56
History	79	64
Language	44	36
FATA	33	40
Wellness	32	34

# Budget Priorities

- Develop an operating budget to satisfy the 2.5% guideline set forth by the Sudbury Finance Committee
- Support an educational program to foster student growth for post-graduate success by:
  - Reviewing the breadth and quality of programs for relevance
    - To restore lost programs
    - Develop new opportunities
  - Addressing class size
  - Enhancing capacity for targeted supports for all students
- Retain high quality faculty and staff
- Identify potential cost savings
  - Support strength of in-district opportunities
  - Operational efficiencies
- Assure health and safety

# Budget Assumptions

- Adherence to guidelines set forth in negotiated contracts for compensation
- Additional staffing to restore staffing levels and enhance programs where appropriate
- Federal and state grants level funded
- No use of Excess and Deficiency (E&D) Fund
- Health insurance level funded
- Nominal increase in out of district tuition offset by savings in transportation
  - 5% increase in regular education transportation
  - No adjustment to current fee structure
  - Provide funding to replace instructional capital assets – including textbooks, instructional equipment
  - Plan for Technology Initiative – improvements to technology infrastructure and replacement servers/computers

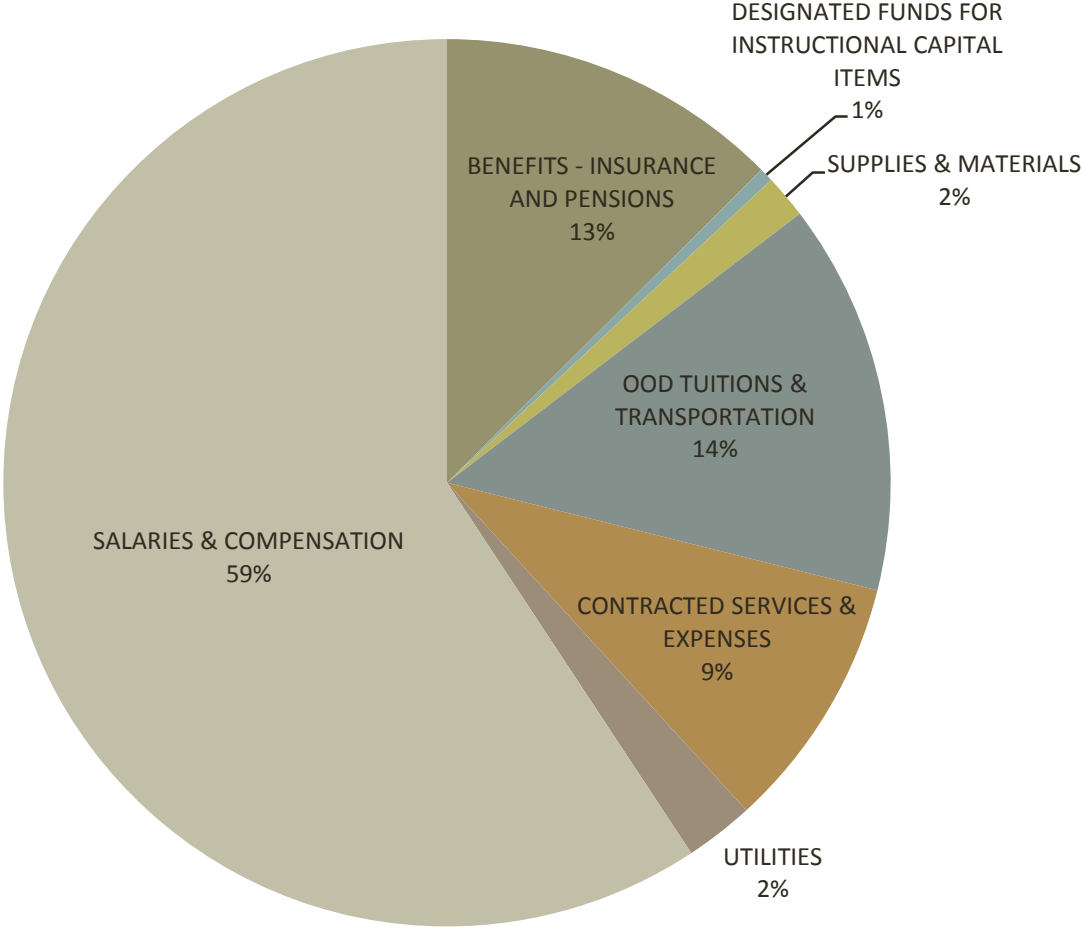
# Major Cost Drivers

- Personnel-related expenses
  - salary
  - benefits
- Class size/enrollment
- Educational program
  - \* Special Education
  - \* General Education
- Capital Needs
  - \* One-time
  - \* Recurring

## Budget Summary

	FY13 Actual	FY14 Approved	FY15 Proposed	\$ Change	% Change
Salaries	16,003,267	16,784,183	17,429,265	645,082	3.84%
Insurances & Pensions	3,369,470	3,654,154	3,684,654	30,500	0.83%
Out-of-District Tuitions	4,758,146	4,493,662	4,565,042	71,380	1.59%
Supplies, Materials & Other Expenses	2,677,706	2,816,395	2,985,475	169,080	6.00%
Utilities & Contingency	681,540	736,800	736,800	-	0.00%
Offsets	(1,910,261)	(1,843,507)	(2,093,507)	(250,000)	13.56%
Total:	25,579,868	26,641,587	27,307,729	666,142	2.50%

# PROPOSED FY15 LSRHS OPERATING BUDGET BY EXPENSE CATEGORY



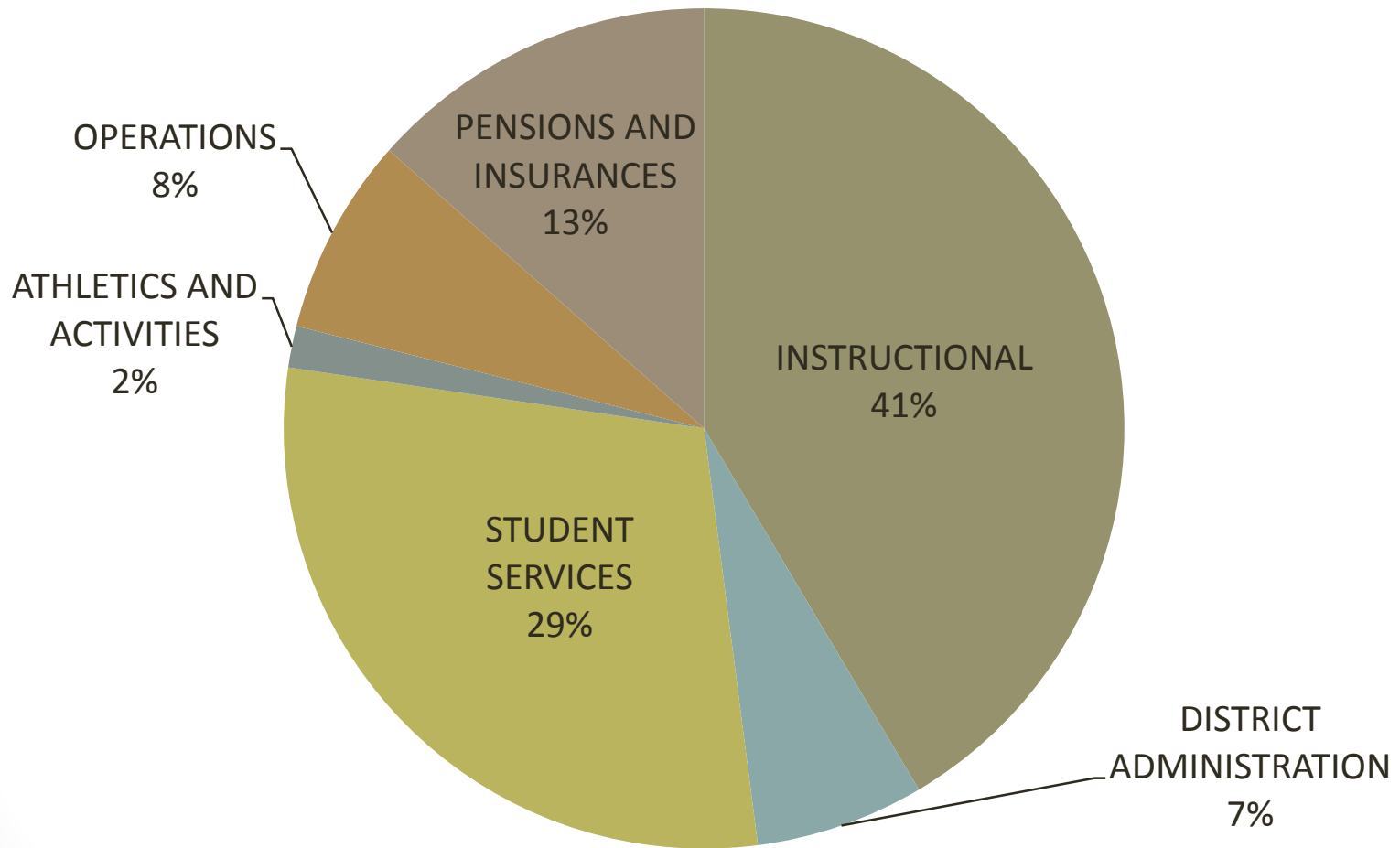


## LSRHS Proposed FY15 Operating Budget

### Summary by Major Cost Center

	FY13 Actual	FY14 Approved	FY15 Proposed	\$ Change	% Change
District Administration	1,639,384	1,718,677	1,766,519	47,842	2.78%
Instructional	10,517,034	10,883,061	11,326,152	443,091	4.07%
Student Services	7,692,883	7,914,365	8,016,871	102,506	1.30%
Athletics and Activities	282,941	411,866	432,178	20,312	4.93%
Operations	2,017,668	2,059,564	2,081,355	21,791	1.06%
Pensions and Insurances	3,369,470	3,654,154	3,684,654	30,500	0.83%
Total:	25,579,868	26,641,687	27,307,729	666,042	2.50%

## PROPOSED FY15 LSRHS OPERATING BUDGET BY MAJOR COST CENTER



## LSRHS FY15 Budget Proposal

### Review of Out of District Placement Expenses

	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Proposed
Total Tuition Expense	2,488,544	2,549,800	3,848,911	4,611,376	4,493,662	4,565,402
Number of Placements	33	39	50	51	59	60
Average Tuition per Placement	73,192	65,379	76,978	73,196	73,667	76,090
Total Transportation Expense	523,947	559,057	683,427	576,409	694,862	625,000
Total Expenses:	3,012,491	3,108,857	4,532,338	5,187,785	5,188,524	5,190,402
% Change from Prior Year		3.20%	45.79%	14.46%	0.01%	0.04%

# Cost Savings/Reductions

- Exploration of alternative energy sources and opportunities to reduce energy consumption

Collaboration with NStar and an energy services provider to undertake energy saving projects

- lighting fixture replacement
- replace energy management control system
- higher efficiency component replacement for HVAC equipment

Solar Array Canopy (ongoing)

- Special Education Transportation

Contract executed with CASE Collaborative

- Strengthening in-district options and supports

Program review (ongoing)

- Review expenses for adjustment

Health insurance

OOD Tuition

# FY15 Program Adjustments

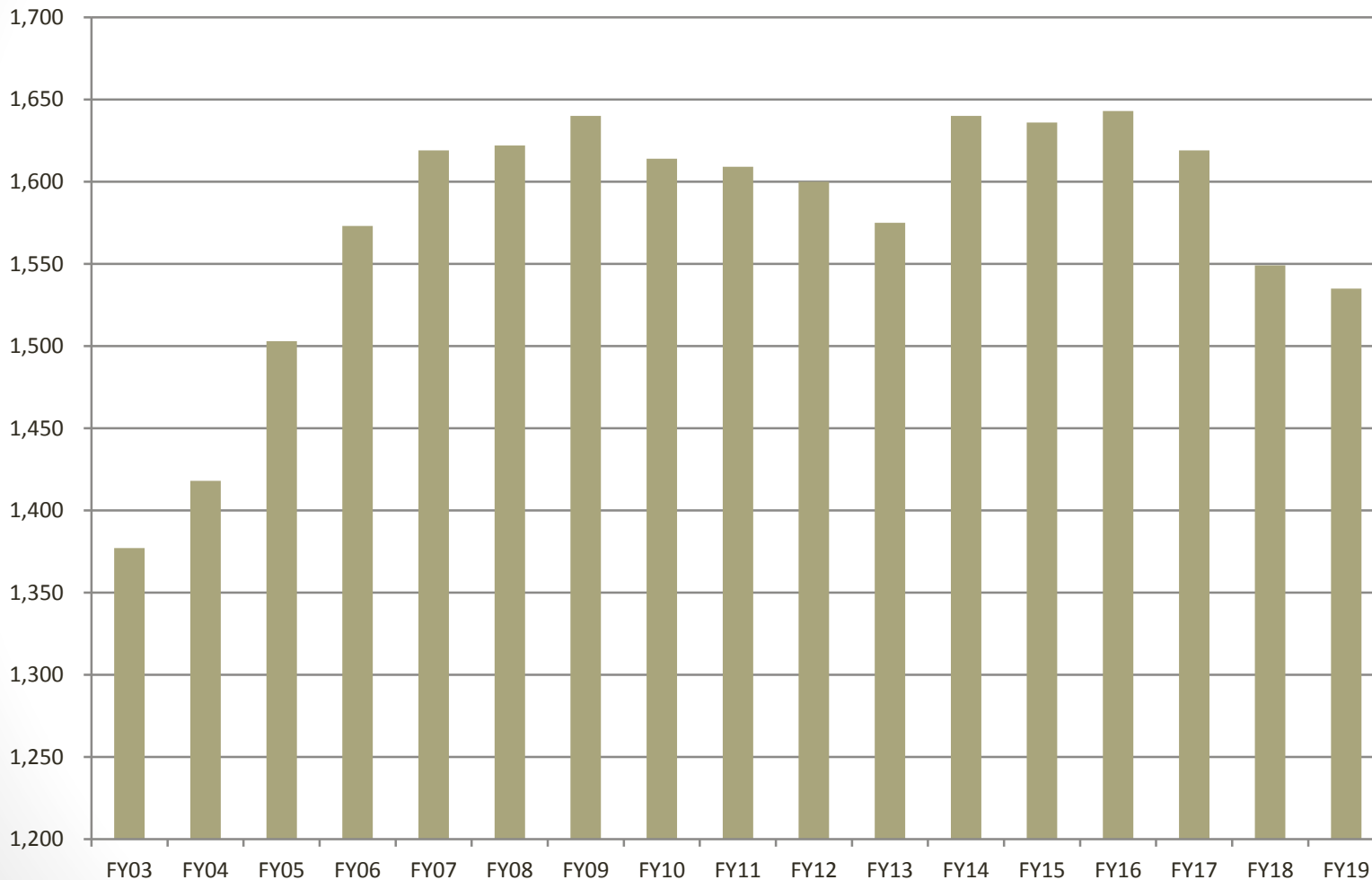
- ELL .3 FTE
- English .25 FTE
- History/SS .25 FTE
- Computer .17 FTE
- Wellness .17 FTE
- Applied Earth Sci .25 FTE
- Math .25 FTE
- Science .25 FTE
- FATA .17 FTE
- Instructional Technology Support .25 FTE
- Campus Aide 1.0 FTE
- Coaches/Activity Advisor Stipends 18,000
- Capital Asset Replacement 150,000

# Highlighted Budget Summary

1. Proposed budget meets Sudbury Finance Committee limit of 2.5% increase in operating expenses
2. Out of District Tuition expense increase mitigated by reduction in transportation
3. Health Insurance expenses are level-funded
4. Utility Expenses level funded
5. Regular Transportation expenses are increased by 5%, OOD Transportation expenses down 10%
6. Middlesex Retirement System assessment increased by 5%
7. Contractual increases are included
8. Addition of 2.05 FTE instructional staff to address class size and enhanced programs
9. Addition of .25 FTE instructional support staff
10. Adding back 3<sup>rd</sup> Campus Aide position to enhance safety of facility and grounds
11. Includes \$150,000 for instructional capital expenses

# In-School Enrollment

Actual to FY03 and Projected to FY19



# Lincoln-Sudbury Regional High School Five Year Enrollment Projection

Grade Level	FY13 Actual Enrollment 10/1/12	FY14 Actual Enrollment 10/1/13	FY15 Projected Enrollment	FY16 Projected Enrollment	FY17 Projected Enrollment	FY18 Projected Enrollment	FY19 Projected Enrollment	FY20 Projected Enrollment
9	399	452	392	400	383	397	377	366
10	390	403	465	388	395	379	393	373
11	393	389	397	460	383	391	374	388
12+	393	396	379	393	455	379	387	371
Total Students	1,575	1,640	1,633	1,640	1,616	1,546	1,532	1,498



# October 1st In-School Enrollment

	2009	2010	2011	2012	2013
Lincoln	233	212	216	198	213
Sudbury	1,275	1,292	1,278	1,273	1,321
METCO	91	91	92	91	91
Other	15	14	14	13	15
Total	1,614	1,609	1,600	1,575	1,640

# Placement of L-S Graduates

	Class of 2009		Class of 2010		Class of 2011		Class of 2012		Class of 2013	
Four Year college	374	91.9%	348	90.1%	328	87.7%	385	93.9%	356	90.8%
Two Year College	12	2.9%	11	3.0%	16	4.2%	10	2.4%	14	3.6%
Other Post Secondary Education	1	0.2%	7	1.8%	4	1.1%	2	0.5%	6	1.5%
Total Post Secondary	387	95.1%	366	94.8%	348	93.0%	397	96.9%	376	95.9%
Work	13	3.2%	11	2.9%	13	3.5%	8	1.9%	11	2.8%
Military	1	0.2%	1	0.2%	1	0.3%	2	0.5%	1	0.3%
Other	6	1.5%	8	2.1%	12	3.2%	3	0.7%	4	1.0%
Total Non-Postsecondary	20	4.9%	20	5.2%	26	7.0%	13	3.1%	16	4.1%
Total Graduates	407	100%	386	100%	374	100%	410	100%	392	100%

# 10<sup>th</sup> Grade MCAS Results

	E	L	A			M	A	T	H		S	C	I		
	A	P	N	F	Pass	A	P	N	F	Pass	A	P	N	F	Pass
2013	71	27	1	1	98	81	11	5	3	98	47	37	13	2	99
2012	72	27	1	0	100	84	12	2	1	99	39	45	15	1	99

# Comparative Budget Summary

	FY13 Actual	FY14 Approved	FY15 Proposed
Total Operating	27,490,129	28,485,194	29,401,235
Offsets	(1,910,261)	(1,843,507)	(2,093,507)
Net Operating	25,579,868	26,641,687	27,307,729
% Inc over prior	4.70%	3.64%	2.50%

# Apportionment

- The Apportionment Ratio represents each town's relative share of the Assessment based on a three year rolling average of in-school enrollment.
- Minimum Contribution is determined annually by the state and, for the joint \$15,255,513 established by the state for FY15, 85.27% is from Sudbury and 14.73% is from Lincoln.
- The FY15 Apportionment Ratio is applied to the budget net of the Minimum Contribution. For FY15, the ratios will be 85.55% for Sudbury and 14.45% for Lincoln - as determined by regional agreement.

# Calculation of FY15 Apportionment Ratio

	Lincoln	Sudbury	Total
October 1, 2011	231	1,317	1,548
October 1, 2012	211	1,311	1,522
October 1, 2013	232	1,361	1,593
Total	674	3,989	4,663
FY15 Ratio	14.45%	85.55%	100%

# Assessment

The Assessment is the total amount each town is charged for the costs to operate Lincoln-Sudbury Regional High School.

The Assessment is not the “budget”; rather, it is net operating expenses after considering other revenue sources such as Chapter 70 State Aid, Transportation Aid, Circuit Breaker Reimbursement, Medicaid, and other receipts.

The Net Assessment within levy is based on Minimum Contribution and Apportionment calculations. The relative share of the Net Assessment is 85.42% for Sudbury and 14.58% for Lincoln.

Adding Debt Service, the relative share of the Total Assessment is 85.38% for Sudbury and 14.62% for Lincoln.

# Projected FY15 Assessments

		Lincoln %		Sudbury %	Source	Totals
Total Operating Costs						27,307,729
Revenue offsets						3,030,459
Total less offsets						24,277,270
FY15 Minimum Contribution	2,246,891	14.73	13,003,622	85.27	State	15,255,53
Amount in excess of Minim Contribution	1,303,644	14.45	7,718,113	85.55	Regional Agreement	9,021,757
Assessment before debt	3,550,535	14.58	20,726,735	85.42		24,277,270
Debt Service	116,312	14.45	688,613	85.55	Regional Agreement	804,925
Assessment with debt	3,666,846	14.62%	21,415,349	85.38		25,082,195



# FY15 TECHNOLOGY INITIATIVE

	Lincoln	Sudbury	Total
Apportionment Ratio	14.45%	85.55%	100.00%
Network Infrastructure	84,454	500,000	584,454
Server Upgrade	<u>20,269</u>	<u>120,000</u>	<u>140,269</u>
Total	104,722	620,000	724,722