



LOWELL PUBLIC SCHOOLS

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Jeannine Durkin
Acting Superintendent

Memorandum

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To: Members of the Finance Subcommittee
Gerry Nutter, Chairperson
Andy Descoteaux, Member
Dominik Hok Lay, Member
Billie Jo Turner, Administrator Representative

From: Jeannine Durkin, Acting Superintendent of Schools *Jeannine M. Durkin*
Date: March 12, 2019
Ref: Meeting Notice

The Chair of the Finance Subcommittee has requested that a meeting be held.

Date: Wednesday, March 20, 2019

Place: City Hall-Council Chambers

Time: 5:30p.m.

Agenda

The purpose of this meeting is to review the following:

- Outlook for the FY20 budget

xc: City Clerk
Jeannine Durkin, Superintendent
Gerry Nutter, Chairperson
Billie Jo Turner, Adm. Representative
Andy Descoteaux, Member
Dominik Hok Lay, Member
Mary Sheehan, Recorder
LTC



To: Jeannine Durkin, Superintendent
 From: Billie Jo Turner, Assistant Superintendent of Finance
 RE: School Committee – Finance Subcommittee (3-20-19)
 Date: March 18, 2019

We have been actively working on the FY19/20 budget. Rosters and staffing models are being reviewed with each Principal to learn about what they currently have and what they need. Since enrollment often changes without the accompanying modification to staff, some schools may have more than those schools with more need. If one school had a high ELL population in one year they may not have lost their ELL teacher when those students all moved onto middle or high school. Yet another school who had an influx of ELL students may not have received the needed ELL teacher due to budget constraints. Since none of our schools have ideal staffing, it would be hard to defend cuts in one school when they already face hardships due to staffing issues. Thus, a template is being created for each model with documented staffing requirements. Each instance of deviation will require back up information. This will allow us to make staff changes based on priority and district need. We will include special education caseloads and ELL enrollment with each school for comparison when making difficult decisions.

Attached is a sample of both an Elementary and Middle School template for “position control.” See Attachment 1. Based on staffing requirements identified so far, we know the following about a four strand elementary school:

- Will have four classroom teachers by grade level plus teachers for any Preschool classes
- Will have one para for each Preschool or Kindergarten class
- Will have one floating para for each grade level
- May have one ELL teacher based on ELL enrollment
- Will have a Special Education teacher for each grade level
- Will have three paras for each USA classroom
- Will have one para for each Adjustment or LEAP classroom
- May have more paras for such classes if high need or volatile situations
- Will have four Allied Art teachers
- Will have a Math Resource Teacher
- Will have a Literacy Specialists and other combinations of support

After meeting with all of the schools and clarifying their staff, we will be able to equitably make reductions or changes with data to back up the decisions. The same documented staffing models are being created for middle school too. See Attachment 2.

As we meet with Principals, we are confirming the rosters to ensure that staff are charged to the right schools. Once the rosters are confirmed and corrected, the salaries and FTE counts will feed into a

School Site budget. See Attachment 3. There will be a template for each school with the coding structure built in so that the budgeting and charging will be uniform and reporting will be far more accurate and understandable. For instance, if the 7th grade English teacher was coded as a 7th grade middle school teacher in the budget but coded as an English teacher in Munis, there is no reconciliation between the budget and Munis. Thus, reports will not show or highlight the important information such as over or underspending in each account since the budget and actuals will be in different accounts. This pre-populated template for each school (Attachment 3) will tie to the overall/total budget figures and also be used for determining which account each staff member should be charged to.

Based on the attached Chapter 70 Summary, Lowell will receive \$7,697,169 more in Chapter 70 aid and the required district contribution will increase by \$2,226,045. This can change throughout the state's budget cycle. If these amounts do not change and the City agrees, we can use this increased funding to offset our anticipated budget deficit for FY19/20. Since Net School Spending requirements increased by \$9,923,124, these funds must be spent on eligible school department costs either by the schools or the city. Expenses such as capital, transportation and debt cannot be increased. Attachment 5 shows the historical city portion of Net School Spending expenses. After entering estimated increases to our current budget and removing the unavailable offsets, we may still face (based on this preliminary exercise) a \$3 million deficit. This figure is built on many assumptions. For instance, I estimated increases in major accounts. I assumed we would get at least 90% of the grant offsets in this current budget. I reduced the Circuit Breaker to \$3,500,000 since we brought numerous students in district and will not receive CB reimbursement for them. All in all, this initial exercise shows a \$3 million deficit IF we received the additional \$9.8 million (calculated by District listed on Attachment 4).

Our public school funding is based on a foundation budget premise intended to assure a fair and adequate "minimum spending" for each district. **This fair and adequate amount is determined using the October 1st student count multiplied by an assigned amount for each student based on defined criteria/components.** See Attachment 6. Once this total is determined, the state determines the amount that the local city can afford using property taxes and income to calculate its "ability to pay." The Chapter 70 state aid is calculated taking the required Foundation Budget total less the required city contribution.

$$\text{FOUNDATION BUDGET} - \text{CITY CONTRIBUTION} = \text{CHAPTER 70 ASSISTANCE}$$

Though this funding method was developed to ensure equitable education for all students, it has its share of problems. 1) It may cause conflict between cities and school districts since the cities must pay the required minimum amount that is set by the state despite their own fiscal dilemmas. 2) The Foundation Budget is based on insufficient funding amounts for high cost criteria.

Some examples include:

- When the state determines that more must be spent per student to ensure equitable education, **we must comply or lose state funding.** Thus, when NSS increases, the school department must "spend more to get more." Without understanding this, other departments may think that we are spending more than we can afford when in reality we are spending what the state required. This amount rises due to more high needs students moving into our communities and other such changes. Even if a school district is extremely frugal, **the City Required Minimum and Chapter 70 aid amount must be spent on NSS eligible costs or we will be penalized with a reduction to aid in future years.**
- Our teacher count may grow faster than student counts due to state mandates and changing demographics. The school department cannot control these factors or the mandates. For instance, the overall student population could have decreased which should have a corresponding

decrease to teacher counts. When the public sees that the number of teachers has increased despite the reduction to our student counts, they may mistakenly think this is poor fiscal management or overstaffing by the school department. In LPS, our special needs population increased drastically which requires additional staff based on state mandates. For instance, based on the Foundation Budget Formula, we should have 845 teachers yet we only have 673. This causes overcrowded classrooms due to less teachers. However, despite the public seeing overall staff counts, they may not know that our high counts are due to state mandates which impact the number of adults we must provide for students with certain needs. The formula states that we should have 45.3 special education paras using its generic rules. This does not consider that we have "high needs" populations (e.g. CSA) with classes that require 3 paras per class plus the teacher. State mandated requirements make this number jump from the formula determined amount of 45 paras to 108 paras. All in all, we must comply with the state mandates but don't get reimbursed accordingly. The school departments face the dilemma of following rules without the funding to support it while battling the public charge of having too much when we really don't have enough.

- The Foundation Budget "total" equals the school's Net School Spending requirement. Some costs are not considered Net School Spending, eligible and cannot be used towards this minimum cost to educate requirement. For instance, costs such as transportation, debt and capital are not allowed as part of the NSS amount. Thus, a community must plan to spend more than the NSS amount in their budget since the non-NSS costs must be paid despite not counting towards the minimum cost requirement.

These issues with funding are being addressed in a lawsuit against the state. These underfunded areas such as health, special education, ELL and low income have a dramatic effect on the quality of education in urban districts where these issues are prevalent. With rising costs in these areas with disproportionate reimbursements, urban districts are forced to increase class size, use obsolete texts/materials and suffer with unmaintained facilities. Lowell Public Schools is hosting a forum on April 22, 2019 with Brockton Public Schools.

Elementary School

K-4 (Four Strand)
Programs:

		Grade Level Staff				Programmatic Staff											
		C1	C2	C3	C4	ELL	Newcomer	SPED	AOL	Leap	ABE	Language	CSA	1 to 1	Name		
Preschool	Teacher	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Paraprofessionals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Kindergarten	Teacher	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Paraprofessionals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
1st Grade	Teacher	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Paraprofessionals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
2nd Grade	Teacher	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Paraprofessionals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
3rd Grade	Teacher	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Paraprofessionals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
4th Grade	Teacher	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Paraprofessionals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		

Allicial Arts		Special Ed Team		Coaching/Teacher Sppt		Administration	
Art	<input type="checkbox"/>	ETC	<input type="checkbox"/>	Math Resource	<input type="checkbox"/>	Principal	<input type="checkbox"/>
Music	<input type="checkbox"/>	Psychologist	<input type="checkbox"/>	*Title I/In teacher union	<input type="checkbox"/>	Assistant Principal	<input type="checkbox"/>
Physical Ed	<input type="checkbox"/>	Speech Therapist	<input type="checkbox"/>	Literacy Specialist	<input type="checkbox"/>	Clerk	<input type="checkbox"/>
Content Literacy	<input type="checkbox"/>	Occupational Therapist	<input type="checkbox"/>	*Elementary SLA coaching/LSAA	<input type="checkbox"/>	Guidance Counselor	<input type="checkbox"/>
Instructional Tech Specialist	<input type="checkbox"/>	Physical Therapist	<input type="checkbox"/>	Instructional Specialist	<input type="checkbox"/>	Social Worker	<input type="checkbox"/>
Math Interventionist	<input type="checkbox"/>	SPED Social Worker	<input type="checkbox"/>	*Middle School ELA coaching	<input type="checkbox"/>	Custodian	<input type="checkbox"/>
Health	<input type="checkbox"/>	BCBA	<input type="checkbox"/>				
Tech Ed	<input type="checkbox"/>	Other _____	<input type="checkbox"/>				
Other _____	<input type="checkbox"/>						

Data Tracking:

Enrollment _____

SPED Caseload _____

ELL Caseload _____

Middle School
Gr5-8 (6 strand with XXXXX)

	Grade Level Staff							Programmatic Staff									
	C1	C2	C3	C4	C5	C6	C7	Footer	ELL	Newcomer	SPED	Adj	Leap	ABLang	CSA	1 to 1	Name
									9**10609	9**10609	9--10606	9**10606	9**10606	9**10606	9**10606	9**10606	
Grade 5																	
Teacher																	
512903																	
Paraprofessionals																	
512958																	
Grade 6																	
Teacher																	
512903																	
Paraprofessionals																	
512958																	
Grade 7																	
Teacher																	
512903																	
Paraprofessionals																	
512958																	
Grade 8																	
Teacher																	
512903																	
Paraprofessionals																	
512958																	

Allied Arts		Special Ed Team		Coaching/Teacher Sppt		Administration	
Art	9**11003-512903	ETC		Math Resource		Principal	
Music	9**12803-512903	Psychologist		Literacy Specialist		Assistant Principal	
Physical Ed	9**12683-512903	Speech Therapist		Instructional Specialist		Clerk	
Content Literacy	xxxxxxxxxxxxxxxx	Occupational Therapist		Guidance Counselor		Social Worker	
Instructional Tech Specialist	xxxxxxxxxxxxxxxx	Physical Therapist		Custodian			
Math Interventionist	xxxxxxxxxxxxxxxx	SPED Social Worker					
Health	xxxxxxxxxxxxxxxx	BCEA					
Tech Ed	xxxxxxxxxxxxxxxx	Other					
Other: STI	xxxxxxxxxxxxxxxx						

Data Tracking:
 Enrollment _____
 SPED Caseload _____
 ELL Caseload _____

Massachusetts Department of Elementary and Secondary Education

Office of School Finance 1/23/2019

FY20 Chapter 70 Foundation Budget

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Foundation Enrollment	Base Foundation Components										Incremental Costs Above the Base			High Needs Increment	TOTAL*
	Pre-School	Kindergarten	Elementary	Jr High/Middle	High School	Early College or Innovation Pathway	Vocational	Special Ed In District	Special Ed Out of Dist	EL PK-5	EL 6-8	EL High	EcoDis		
1	610	1	1,426	6,955	4,000	3,486	0	180	604	159	2,325	731	422	9,876	16,353
1 Administration	119,542	196	558,892	2,725,873	1,567,720	1,366,268	0	70,547	1,633,808	445,663	200,485	78,794	54,581	562,537	9,384,307
2 Instructional Leadership	215,897	354	1,009,408	4,923,166	2,831,440	2,467,600	0	127,415	0	0	350,843	137,881	95,520	2,665,434	14,824,958
3 Classroom and Specialist Teachers	989,957	1,623	4,628,454	22,573,983	11,425,000	14,642,385	0	1,285,312	5,391,153	0	2,455,758	965,139	668,600	26,020,198	91,047,562
4 Other Teaching Services	253,894	416	1,187,102	5,789,829	2,397,000	1,739,096	0	89,798	5,033,645	6,808	350,843	137,881	95,520	0	17,081,833
5 Professional Development	99,150	64	183,127	893,300	556,960	470,645	0	40,178	260,064	0	100,231	39,394	27,287	1,262,350	3,872,749
6 Instructional Equipment & Tech*	143,283	295	669,906	3,267,320	1,879,120	2,620,252	0	236,767	226,995	0	250,589	98,480	68,221	193,471	9,654,638
7 Guidance and Psychological	72,029	118	336,807	1,642,701	1,257,520	1,373,798	0	70,936	0	0	150,358	59,094	40,934	1,053,670	6,184,181
8 Pupil Services	28,646	47	134,001	980,168	920,840	1,850,543	0	95,553	0	0	50,127	19,700	13,647	5,474,958	9,698,199
9 Operations and Maintenance	274,903	451	1,285,254	6,268,542	3,908,520	3,302,741	0	319,167	1,825,040	0	601,408	236,362	163,740	0	18,186,126
10 Employee Benefits/Fixed Charges*	316,824	519	1,481,258	7,224,745	4,279,141	3,373,937	0	251,251	2,098,999	0	551,281	216,661	150,093	4,208,954	24,093,052
11 Special Ed Tuition*	0	0	0	0	0	0	0	0	0	4,231,327	0	0	0	0	4,231,327
12 Total	2,454,124	4,023	11,474,209	56,289,627	31,023,261	33,207,265	0	2,586,924	16,409,105	4,683,798	5,061,920	1,989,387	1,378,142	41,441,572	208,259,542
13 Wage Adjustment Factor	100.0%														
14 Economically Disadvantaged Decile	10														12,735

Foundation Budget per Pupil

English learner foundation budget as % total foundation budget	4.0%
Economically disadvantaged foundation budget as % total foundation budget	19.9%

*The wage adjustment factor is applied to underlying rates in all functions except instructional equipment, benefits and special education tuition.

Total foundation enrollment does not include incremental costs above the base. The pupils are already counted in columns 1 to 8.
 Total foundation enrollment assigns pupils in pre-kindergarten and half-time kindergarten an enrollment count of .5.
 Special education in-district enrollment is an assumed percentage, representing 3.75 percent of K to 12 non-vocational enrollment and 4.75 percent of vocational enrollment.
 Special education out-of-district enrollment is also an assumed percentage, representing 1 percent of non-vocational K-12 enrollment.
 Economically disadvantaged enrollment is the total enrollment of students who are directly certified as eligible for the Supplemental Nutrition Assistance Program (SNAP), the Transitional Assistance for Families with Dependent Children (TAFDC), and MassHealth (Medicaid).
 English learner enrollment includes students with low English proficiency as measured by the statewide ACCESS for ELLs test.
 Each component of the foundation budget represents the enrollment on line 10 multiplied by the appropriate state-wide foundation allotment.
 The foundation budget shown on this page may differ from the final number used in the formula, due to rounding error.

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Attachment 6