



School Committee Meeting

Finance Subcommittee 3-6-23

The Budget Landscape includes funding sources including state/local aid, grants and offsets using revolving accounts. Our budget must be built using preliminary numbers for state aid and estimates for grants since the allocations are not released until the summer. Please note the Gov budget was released 5 weeks later this year and the City wont be able to confirm their cash input for a few weeks.

LPS FY24 Total Budget Landscape

Essex \$58,087,494 Total

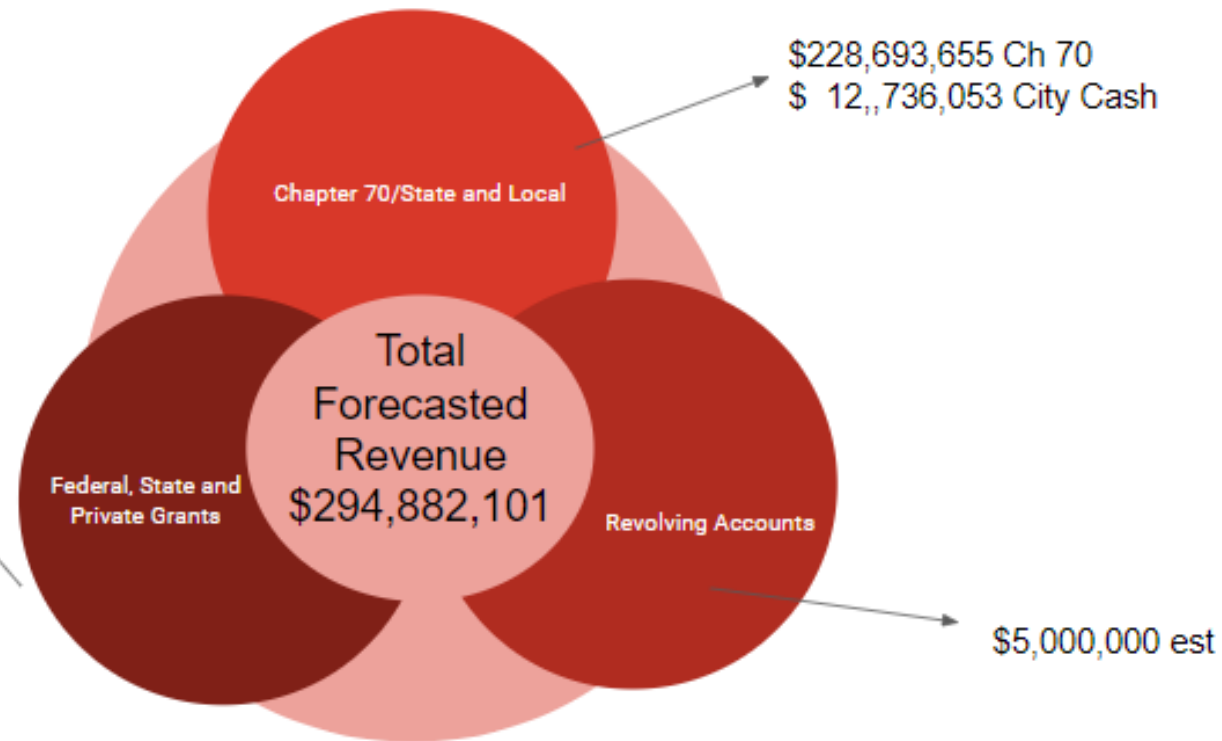
Year 1 = \$9.3 million

Year 2 = \$21 million

Year 3 = \$28.5 million

Other grants \$19,927,108

Total Grants = \$48,452,399



Lowell Public Schools

Foundation Budget Review

	FY22 (1st Yr of SOA)			FY23			FY24			CHANGES		
	Enrollmen	Funding	Per Pupil	Enrollmen	Funding	Per Pupil	Enrollment	Funding	Per Pupil	Enrollmen	Funding	Per Pupil
Base Foundation Components:												
Base: PreK	491	\$ 2,072,054	\$ 4,220	574	\$ 2,562,382	\$ 4,464	631	\$ 2,982,119	\$ 4,726	57	\$ 419,737	\$ 262
Base: Kdrg Half Day	0	\$ -	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	0	\$ -	\$ -
Base: Kdrg Full Day	1175	\$ 9,917,317	\$ 8,440	1248	\$ 11,142,568	\$ 8,928	1236	\$ 11,682,993	\$ 9,452	-12	\$ 540,425	\$ 524
Base: Elementary	6687	\$ 56,764,940	\$ 8,489	6631	\$ 59,540,412	\$ 8,979	6690	\$ 63,590,390	\$ 9,505	59	\$ 4,049,978	\$ 526
Base: Middle	4303	\$ 35,035,499	\$ 8,142	4184	\$ 36,061,227	\$ 8,619	4173	\$ 38,106,042	\$ 9,132	-11	\$ 2,044,815	\$ 513
Base: High School	3326	\$ 33,078,101	\$ 9,945	3687	\$ 38,624,570	\$ 10,476	3551	\$ 39,212,237	\$ 11,043	-136	\$ 587,667	\$ 567
Base: Vocational	310	\$ 4,635,362	\$ 14,953	66	\$ 1,036,049	\$ 15,698	357	\$ 5,887,201	\$ 16,491	291	\$ 4,851,152	\$ 793
Incremental Costs Above Base:												
Sped In District	608	\$ 17,114,592	\$ 28,149	611	\$ 17,975,223	\$ 29,419	627	\$ 19,293,492	\$ 30,771	16	\$ 1,318,269	\$ 1,352
Sped Out District	155	\$ 4,904,360	\$ 31,641	158	\$ 5,417,976	\$ 34,291	158	\$ 5,827,119	\$ 36,881	0	\$ 409,143	\$ 2,590
EL	3989	\$ 9,510,437	\$ 2,384	4342	\$ 11,187,904	\$ 2,577	4708	\$ 13,144,133	\$ 2,792	366	\$ 1,956,229	\$ 215
Economically Disadvantaged	11207	\$ 59,627,852	\$ 5,321	12067	\$ 74,328,135	\$ 6,160	12584	\$ 89,065,903	\$ 7,078	517	\$ 14,737,768	\$ 918
	16047	\$ 232,660,515	\$ 14,499	16103	\$ 257,876,445	\$ 16,014	16323	\$ 288,791,630	\$ 17,693	220	\$ 30,915,185	\$ 1,679
		\$ 13,916,355	\$ 1,122	57	\$ 25,215,930	\$ 1,515	220	\$ 30,915,185	\$ 1,679			

This Foundation Budget Summary shows how the state builds our preliminary numbers. It also shows that our funding is based on the needs of our students due to the Student Opportunity Act which further supports why Fair Student Funding's equitable allocation is so important. Please note that we wont get the \$30.9 million in cash. We are getting \$27 million in Ch 70 but the City portion could be in chargeback form. We have to wait to see what the City budget for schools will be.

ESSER UPDATED (As of February 2023)

	Year 1 (FY 21/22)		Year 2 (CURRENT = FY22/23)		Year 3 (FY23/24)	
	ESSER II	ESSER III	ESSER II	ESSER III	ESSER II	ESSER III
Strategic Interventions						
Behavior Support Supplement: 5 Asst Principals	\$ -	\$ -	\$ -	\$ 554,000.00	\$ -	\$ 574,000.00
Behavior Support Supplement: 22 PBR Teachers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,892,000.00
Building Sub Supplements: Bldg Based Subs	\$ -	\$ -	\$ 400,000.00	\$ -	\$ -	\$ 670,000.00
Increase Sub Rate	\$ -	\$ -	\$ 1,900,000.00	\$ -	\$ -	\$ 1,200,000.00
Renaissance Supplements (paras)				\$ 1,400,000.00		\$ 1,400,000.00
Building Sub Supplements: Paras			\$ 200,000.00			\$ 200,000.00
Bldg Based Subs: Tutors			\$ 705,600.00			\$ 740,000.00
Social Workers on ESSER III (29)			\$ 1,300,000.00	\$ 1,300,000.00		\$ 3,000,000.00
Social Workers moved from local to ESSER			\$ 2,684,370.00	\$ 815,630.00		
Renaissance Supplement: Asst Principals	\$ -	\$ 487,993.00				
Renaissance Supplements (various positions)	\$ -	\$ 238,299.00			\$ -	
Increase SBB Pool: Yr 1 (25 S/W), YR 2 (5 S/W)	\$ 2,600,000.00	\$ -	\$ -	\$ -	\$ -	
	\$ 2,600,000.00	\$ 726,292.00	\$ 7,183,970.00	\$ 4,069,630.00	\$ -	\$ 3,676,000.00
Extended Learning						
Pre-K Expansion (100 seat goal)	\$ -	\$ -	\$ -	\$ 800,000.00	\$ -	\$ 1,000,000.00
Library Services - Staff	\$ -	\$ -	\$ -	\$ 1,500,000.00	\$ -	\$ 1,500,000.00
Library Services - Supplies				\$ 1,500,000.00		\$ -
After School/Summer School: Staff & CS	\$ 1,587,000.00	\$ -	\$ 2,900,000.00	\$ 700,000.00	\$ -	\$ 2,349,285.00
After School/Summer School Supplies			\$ 1,250,000.00			
Additional Learning Time: 2 days	\$ -	\$ -	\$ 1,300,000.00	\$ -	\$ -	\$ 2,000,000.00
Transportation - Summer Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000.00
	\$ 1,587,000.00	\$ -	\$ 5,450,000.00	\$ 4,500,000.00	\$ -	\$ 7,249,285.00
Classroom Practice						
School Based PD (1 hr/wk)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non Instructional						
Technology Purchases (Chromebooks 1 to 1)	\$ -	\$ 400,000.00	\$ -	\$ -	\$ -	\$ -
Bottled Water Purchases (During Covid)	\$ 290,000.00	\$ 205,000.00	\$ -	\$ -	\$ -	\$ -
Air Purifiers	\$ -	\$ 206,000.00	\$ -	\$ -	\$ -	\$ -
MTRS Fringe	\$ 443,000.00	\$ 1,185,144.00	\$ -	\$ -	\$ -	\$ -
Grant Indirect Charges	\$ 161,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Expand Transportation (HS)	\$ -	\$ -	\$ -	\$ 350,000.00	\$ -	\$ 350,000.00
SRC: Alternative Ed Expansion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000.00
OPM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facility Investments (listed as PD under line 4 temp)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000.00
	\$ 834,000.00	\$ 1,396,144.00	\$ -	\$ 350,000.00	\$ -	\$ 11,600,000.00
Totals						
	\$ 5,081,000.00	\$ 2,722,436.00	\$ 12,633,970.00	\$ 8,919,630.00	\$ -	\$ 28,525,285.00
		\$ 7,803,436.00		\$ 21,559,600.00		\$ 28,525,285.00
	\$ 1,949,036.00		\$ 16,537,704.00		\$ 4,389,436.00	

In addition to waiting on the Governor's initial budget numbers (released late this year), we also review our grants to determine how much will be available to support schools for the coming year. Consistent and frequent reviews of ESSER spending are done due to supply chain issues and nationwide staff shortages. Both of these resulted in less spending in yr 1 & 2 than proposed which results in more being available for yr3

Lowell 31 Grants Sorted by Fund Code		2 Other Funds	
Fund Title	Approved Grant Amount	FY22 Y Revenue	
1138	Diverting Juveniles and Emerging Adults from Criminal J	\$ 50,000.00	\$ 50,000.00
1144	No Kid Hungry Campaign	\$ 25,000.00	\$ 25,000.00
1159	Early College Promise Planning Phase	\$ 290,000.00	\$ 290,000.00
1501	Development and Expansion of High Quality Summer Lea	\$ 40,000.00	\$ 4,000.00
1510	GED Test Centers	\$ 7,339.00	\$ 733.00
1524	Quality Enhancements in ASOST SY	\$ 10,500.00	\$ 1,050.00
1524	Quality Enhancements in ASOST SUMMER	\$ 33,000.00	\$ 33,000.00
1526	Increased Access to Quality Afterschool and Summer Lea	\$ 136,940.00	\$ 136,940.00
1530	Civics Teaching and Learning	\$ 34,382.00	\$ 3,438.00
1570	Coordinated Family & Comm	\$ 300,105.00	\$ 88,212.00
1580	Digital Literacy Now Grant Part 2	\$ 42,800.00	\$ 39,384.00
1602	Title IV Student Support and Academic Enrichment	\$ 384,177.00	\$ 38,417.00
1603	SPED Idea (Para grant)	\$ 1,002,581.00	\$ 100,258.00
1604	Title I Distribution	\$ 5,581,624.00	\$ 1,253,329.00
1605	ARRA Sped	\$ 89,138.00	\$ 81,590.00
1611	SPED 94-142 Allocation	\$ 4,407,365.00	\$ 1,100,681.00
1612	ESSER II	\$ 17,882,494.00	\$ 2,787,563.00
1613	American Rescue Plan - Homeless Children and Youth	\$ 129,107.00	\$ 12,910.00
1615	McKinney	\$ 30,000.00	\$ 3,000.00
1617	Summer School Expansion and Engagement	\$ 100,000.00	\$ 56,786.00
1618	Early Childhood SPED	\$ 96,507.00	\$ 9,650.00
1628	SPED/21st Century-Enhanced	\$ 50,000.00	\$ 5,000.00
1629	GLEAM	\$ 55,500.00	\$ 5,550.00
1632	Supplement	\$ 35,000.00	\$ 3,500.00
1636	OCC Ed	\$ 127,023.00	\$ 74,287.00
1641	21st Century Community Learning Centers Supporting A	\$ 400,000.00	\$ 98,613.00
1644	SEL/MHG	\$ 250,000.00	\$ -
1644	SEL/MHG	\$ 100,000.00	\$ -
1651	Adult Basic Education D.	\$ 1,077,117.00	\$ 220,527.00
1655	Farm to School	\$ 96,925.00	\$ -
1656	Commonwealth Preschool Partnership Initiative (CPPI)	\$ 625,000.00	\$ 220,195.00
1659	School Redesign	\$ 314,877.00	\$ 132,643.00
1661	ABE plus IELCE	\$ 314,947.00	\$ 31,494.00
1663	Turnaround	\$ 125,000.00	\$ 12,500.00
1678	LEP Support	\$ 579,469.00	\$ 126,156.00
1679	Teacher Quality	\$ 583,652.00	\$ 224,509.00
1682	21st Century Comm. Learning	\$ 351,216.00	\$ 311,751.00
1684	21st Century Comm. Learning	\$ 611,534.00	\$ 158,237.00
1691	Remote Learning Partnership	\$ 500,000.00	\$ 122,530.00
1695	Summer Acceleration Academy	\$ 319,600.00	\$ 317,394.00
1699	ESSER III	\$ 40,167,351.00	\$ 4,016,735.00
		\$ 78,017,870.00	\$ 12,203,562.00

Fund	Description	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 YTD
1102	Athletic Revolving Fund <i>Funds from participation fees and program receipts. Athletic and extracurricular programs, awards, equipment and facilities</i>	\$ 2,294	\$ 3,789	\$ 19,020	\$ 23,312	\$ 32,087
1103	Non-Resident Student Tuition Revolving Fund <i>Funds from non-resident tuition payments and State reimbursements for foster care children. Education expenses of non-resident and foster care children enrolled in school. Including salaries, supplies and equipment</i>	\$ 37,262	\$ 65,649	\$ 76,913	\$ 362,651	\$ 483,844
1108	Use of School Facilities Revolving Fund <i>Funds from fees and charges for use of school facilities on other than parking fees. Upkeep of rented facility space including curbside carts, utilities, ordinary repair and maintenance.</i>	\$ 48,573	\$ 137,006	\$ 283,461	\$ 293,331	\$ 132,427
1119	School Choice Tuition Revolving Fund <i>Funds from school choice payments and Federal, State or other payments, gifts, and grants. Education expenses of non-resident children enrolled in school. Including salaries, supplies and equipment</i>	\$ 159,823	\$ 122,173	\$ 167,727	\$ 202,727	\$ 218,855
1127	Full Day Pre-School Revolving Fund <i>Tuition payments collected. Education expenses for children enrolled in full day kindergarten. Including salaries, supplies and equipment</i>	\$ 47,451	\$ 47,451	\$ 47,451	\$ 47,451	\$ 47,451
1129	Community Schools Revolving Fund <i>Funds from participation fees and program receipts. Stipends, materials and equipment for community school programs</i>	\$ 74,177	\$ 88,854	\$ 71,301	\$ 72,409	\$ 66,419
1201	Food Service Revolving Fund <i>Fees from sale of lunch and other meals, school lunch grant funds. Provides funding for the operation of the food service program.</i>	\$ (157,900)	\$ 2,756,222	\$ 3,654,835	\$ 4,401,533	\$ 4,266,038
1924	Special Education Circuit Breaker <i>State special education reimbursement program. Reimburses the general fund for out of district tuition</i>	\$ (513,669)	\$ 330,336	\$ 3,703,387	\$ 3,624,260	\$ 5,555,570
Major Fund Balances		\$ (301,930)	\$ 3,557,480	\$ 8,024,095	\$ 9,027,674	\$ 10,802,691
Percentage of Gen.		\$ 162,942,846	\$ 165,522,325	\$ 179,383,148	\$ 182,690,536	\$ 194,284,378
		-0.19%	2.15%	4.47%	4.94%	5.56%
8395	Sped Stabilization Account	\$ -	\$ -	\$ -	\$ 1,388,458.00	\$ 1,388,458.00

We also review other grants such as ESSA carryover amounts and balances of revolving accounts during this preliminary stage of determining a SBB pool amount to recommend.

Chap 70 + Local Aid + Grants + Revolving Funds Offsets All Feed the SBB pool amount decision

**INSERT FINAL FSF POOL AMT AFTER WORKBOOKS
ARE COMPLETED**

What happened next in Fair Student Funding

Weights, baseline minimums and transition policies determine how much each school will get

Determine the SBB amt: FSF
pool and supplements

Spread the money to schools

Schools use QIP to spend

After we determined a FSF pool amount, it was distributed to the schools using the following weights.

Category	Weight	Measured by...	SY21-22	SY22-23
			Base weight:	~\$5,400 per pupil
Students from Low-income Families	Economically disadvantaged: Elementary grades	State direct certification reports	+0.35x base weight	+0.35x base weight
	Economically disadvantaged: Secondary grades	State direct certification reports	+0.35x base weight	+0.35x base weight
Students Experiencing Homelessness	Homeless students	% of Homeless Students in enrollment	+0.20x base weight	+0.20x base weight
Performance Needs	Low incoming performance	5 th and 9 th grade state assessment performance*	+0.20x base weight	+0.20x base weight
English Learners	ELL Levels 1-3	ELL levels	\$3,000 per pupil	\$3,000 per pupil
	ELL Levels above 3	ACCESS levels	\$1,500 per pupil	\$1,500 per pupil
Students with Disabilities (SWD)	SWD in separate settings	Individual Education Plans	\$23,000 per pupil	\$23,000 per pupil
	SWDs in inclusion settings	Individual Education Plans	\$6,500 per pupil	\$6,500 per pupil
Priority Grades	Grades PK-3	Enrollment projections	+0.35x base weight	+0.35x base weight
	Grade 9	Enrollment projections	\$4,000 per pupil	\$4,000 per pupil

WEIGHTS STAYED THE SAME THIS YEAR TO INCLUDE CHANGES MADE LAST YEAR

*Using Fall SY19-20 Data in both years because of limited assessment data availability

School Year 21-22 Budget			
Category	Student Weight	Amount	
<i>FSF Weights</i>			
All students	549	\$5,300	\$2,909,700
Economically disadvantaged	354	\$1,900	\$656,865
Homeless	25	\$1,100	\$27,560
Low incoming performance	25	\$1,060	\$31,594
Grades PreK-3	0	\$1,855	\$0
Grade 9	0	\$4,000	\$0
ELL below	30	\$3,000	\$90,720
ELL Level 1 and above	54	\$1,500	\$80,640
SWD substantially separated	15	\$23,000	\$345,000
SWD inclusion/language	106	\$6,500	\$689,000
<i>FSF Baseline</i>			
ELL Baseline			\$0
SWD Baseline			\$0
General Ed Baseline			\$0
<i>Other FSF Policies</i>			
Transition amount			\$196,941
Budget Exception			\$0
FSF Total			\$5,028,020
<i>Funding from outside FSF</i>			
Title I		\$	198,425
Other positions provided outside of FSF		\$	148,549
ESSER II Supplement		\$	67,679
Total funding			\$5,442,673

EQUITY THROUGH WEIGHTS

Stability through baseline and transition policies

Comparison to previous year budget			
Year	SY20-21*	SY21-22	Projected Change
Enrollment	571	549	-22
FSF Budget	\$5,028,020	\$5,028,020	\$0
Other Funding	\$346,974	\$414,653	\$67,679
Total Budget	\$5,374,993	\$5,442,673	\$67,679
\$ per pupil	\$9,413	\$9,914	\$500

Note: Total budget above is not exhaustive. E.g., excludes psychologists, speech therapists, occupational therapists, ELL and STEM lead teachers, depends, 504 & 1-to-1 paraprofessionals
 *Prior year adjusted to reflect salary increases occurred in SY20-21

TRANSPARENCY

Recap: We determined the SBB amount then used weights and baselines to determine initial amts for each school. We reviewed to ensure there are no large swings and developed transition policies. Each school gets a funding summary shown here to clearly explain how their allocation was determined.

Accountability and Transparency: Despite the empowerment that schools get with Fair Student Funding, there is a **high level of accountability** too.

The schools use the **Guardrails** to guide them. Budget decisions are **vetted** through the following steps:

- School site council process
- Presentation to Central Office
- Teacher forums
- Parent forums
- Community forums
- Student forums
- Finance subcommittee meetings
- School Committee presentations
- Public budget hearings

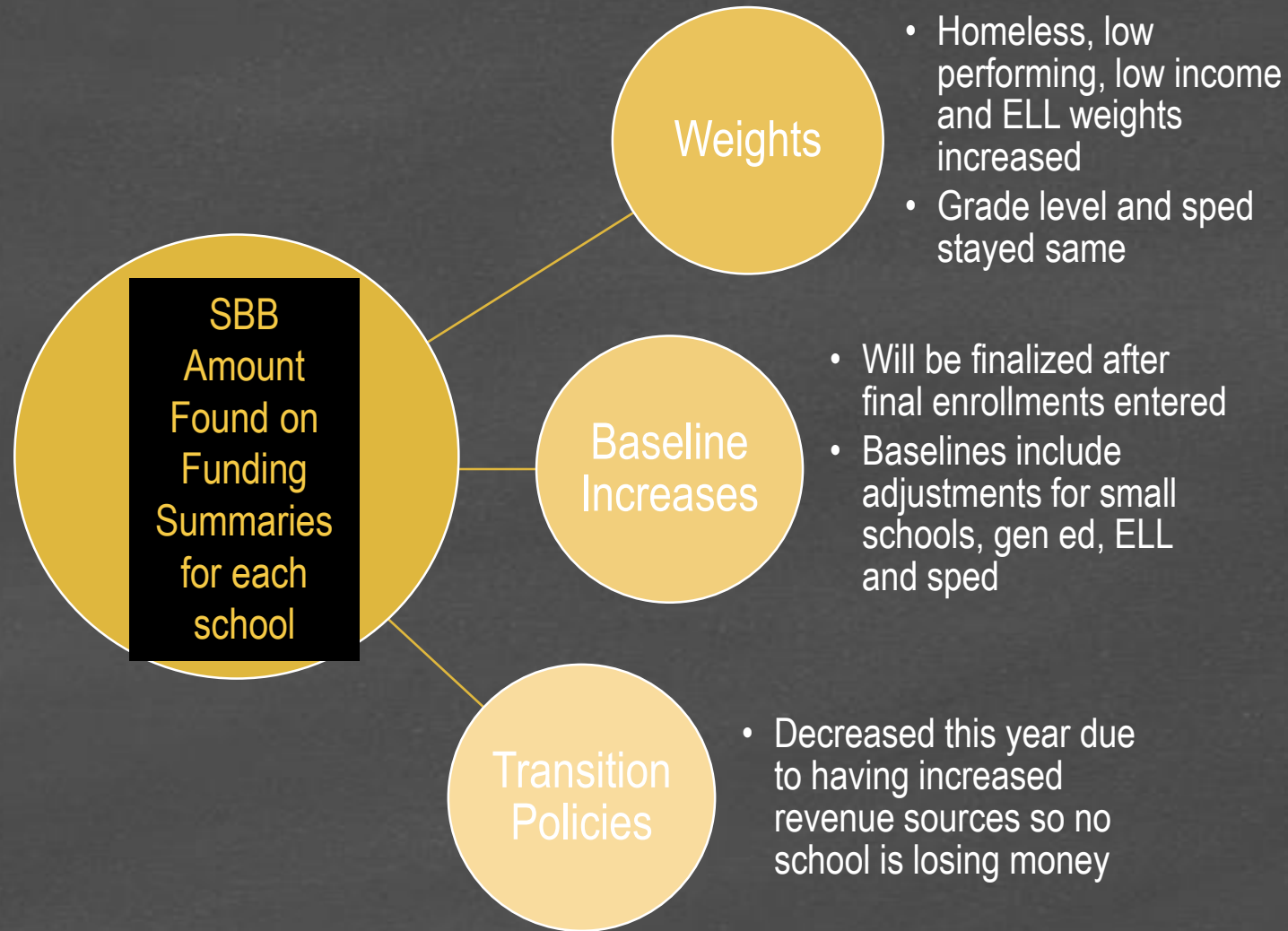
AFTER SCHOOL BUDGETS ARE PRESENTED AND APPROVED, THEY ARE ROLLED INTO THE MASTER BUDGET DOCUMENT. THIS ALLOWS THE INDIVIDUAL DECISIONS TO BE MERGED INTO ONE COMPREHENSIVE PLAN. THIS FINAL FISCAL PLAN WHICH REPRESENTS OUR STRATEGIC GOALS IS SHARED WITH SCHOOL COMMITTEE IN MAY FOR PRESENTATION AND APPROVAL.

GF = General Fund	FY 22 FTE	General Fund	FY22 FTE	Grants/Offsets	FY22 FTE	Esser II & III	FY 23 FTE	General Fund	FY23 FTE	Grants/Offsets	FY23 FTE	Esser II & III	Central - Locked	SBB Pool
ADMINISTRATION (1XXX Series)														
1110: School Committee Personnel														
School Committee Member Stipends		\$ 72,000		\$ -				\$ 72,000		\$ -			\$ 72,000	
School Committee Secretary		\$ 23,500		\$ -				\$ 23,500		\$ -			\$ 23,500	
Total Personnel:		\$ 95,500		\$ -				\$ 95,500		\$ -				
Expenses		\$ 5,340		\$ -				\$ 5,340		\$ -			\$ 5,340	
Memberships		\$ 2,450		\$ -				\$ 2,450		\$ -			\$ 2,450	
Subscriptions		\$ 3,500		\$ -				\$ 3,500		\$ -			\$ 3,500	
Supplies				\$ -						\$ -				
Total Non-Personnel:		\$ 11,290		\$ -				\$ 11,290		\$ -				
TOTAL:		\$ 106,790		\$ -				\$ 106,790		\$ -			\$ -	\$ -
<i>Notes:</i>														
Increase SC Secretary stipend by \$3,500 to cover all meetings. If more than 90 meetings occur per year, this should escalate to \$5,000.														

WHY NOT MORE?????

- A portion of the \$30 million in additional Chapter 70 funds has to be earmarked for uncontrollable cost increases such as health insurance and other contractual increases such as step/CBA increases, transportation rate increases and raises to out of district tuition rates.
- The ESSER funds covered 3 years of addressing learning loss such as extended learning time, professional development for staff and districtwide support for schools. These funds are restricted to only cover eligible costs.

Fair Student Funding Summaries



Important to Note

- **Realistic – You can do ANYTHING but you cannot do EVERYTHING.** There will be opportunity for input & feedback from the parents, teachers, staff and community. School site councils will have to prioritize the feedback. Having input from many does not ensure that everyone gets what they want.
- **SBB pool + central office control supports for schools + supplemental budgets** It is also important to note that the FSF pool is simply the amount controlled by the schools. There are many costs that are directly school related but still controlled by central office due to logistics. For example, substitutes and special education specialists are all at the schools but still under the central budget due to the complex nature of charging schools for shared costs. In addition, supplemental budgets such as supplements for Renaissance Schools, building based subs, mental health and behavior support are all directly impacting the schools but still a central office costs.
- **Approving this amount allows us to move forward. Yet, you will still approve the overall budget in May.**

Action Item: The School Committee needs to vote on the FSF pool amount and supplements

- **With a \$27 million increase in Student Opportunity Act funds (Ch70) and the non-recurring ESSER funds available for the one more budget cycle, we recommend increasing the School Based Budgets by \$10 million. This would cover the additional costs due to enrollment increases plus a \$2 million spending power increase.**
 - The initial (from Governor's Budget) Ch70 increase is \$27 million. Of this amount, we need to meet our contractual increase obligations such as collective bargaining agreements, health insurance increases and investments in other cost areas such as Renaissance Supplement, Mental Health Supplement, Behavior Support Supplement and Building Based Sub Supplement.
 - Last year, we built our ESSER plan separately from the local fund budget. At the direction of the School Committee, we merged the local budget and ESSER budget so that the comprehensive plan was all in one document rather than piecemeal. We extended this methodology to the school site budgets as well. We will give schools a total allocation to spend rather than x amt from one fund and x amt from another fund. This allows the CFO to determine which costs make the most sense to hit the grants.
 - Due to slim windows of time, making this decision is limited by time constraints. Authorizing to increase the amount in school based budgets needs to be done by March 6th in order to complete the algorithm and school budget workbooks to be released on March 7th. The schools then work from March 7th to March 22nd with their school site councils on individual budgets which will then be presented to Central Office at the end of March/early April. Please note that we will still bring the final budget decisions to the School Committee for approval in May. This step just allows us to allocate funds to the schools.