

# FALMOUTH NAVIGATORS

**FY24 Proposed School Budget**  
**Town/School Finance Committees**  
**March 29, 2023**

# Workshop Agenda

- Strategic Vision/Learning Outcomes
- Budget Development Process Overview
- Enrollment - projections/history
- New Personnel/Program Requests
- FY24 Expenditures
- FY24 Revenues
- FY24 Budget Summary/Tax Impact
- Discussion
- Next Steps

# Vision & Student Learning Outcomes:

## Falmouth Schools Vision:

Navigating Creative Pathways to Courageous, Compassionate, and Fulfilling Lives

## Falmouth Graduates are:

- Clear and effective communicators
- Self-directed and lifelong learners
- Creative and practical problem solvers
- Responsible and involved citizens
- Integrative and informed thinkers

# Strategic Vision:

## Strategic Priorities

### Falmouth Schools will:

- Integrate and foster **SOCIAL EMOTIONAL LEARNING** that supports readiness to learn and wellness.
- Articulate an aligned program of **CURRICULUM & INSTRUCTION** driven by our Vision for Falmouth Students.
- Foster a **CONNECTED COMMUNITY** where staff, students, and community members communicate and collaborate effectively.
- Develop and implement a **CAMPUS FACILITIES** master plan that supports our Guiding Principles.
- Implement a **PRE-KINDERGARTEN** program that meets the needs of our community and integrates effectively into our schools.

# Strategic Vision:

## Strategic Compass:

*How we navigate our way to achieving our strategic priorities:*

**North**- A cohesive, dynamic, and responsive K-12 Learning Pathway, driven by student voice

**South** - Ongoing, collaborative, professional learning structures that strengthen and improve practice

**East**- A climate and culture that is safe, equitable, and fosters wellness

**West** - Community partnerships that foster authentic learning and both local and global citizenship

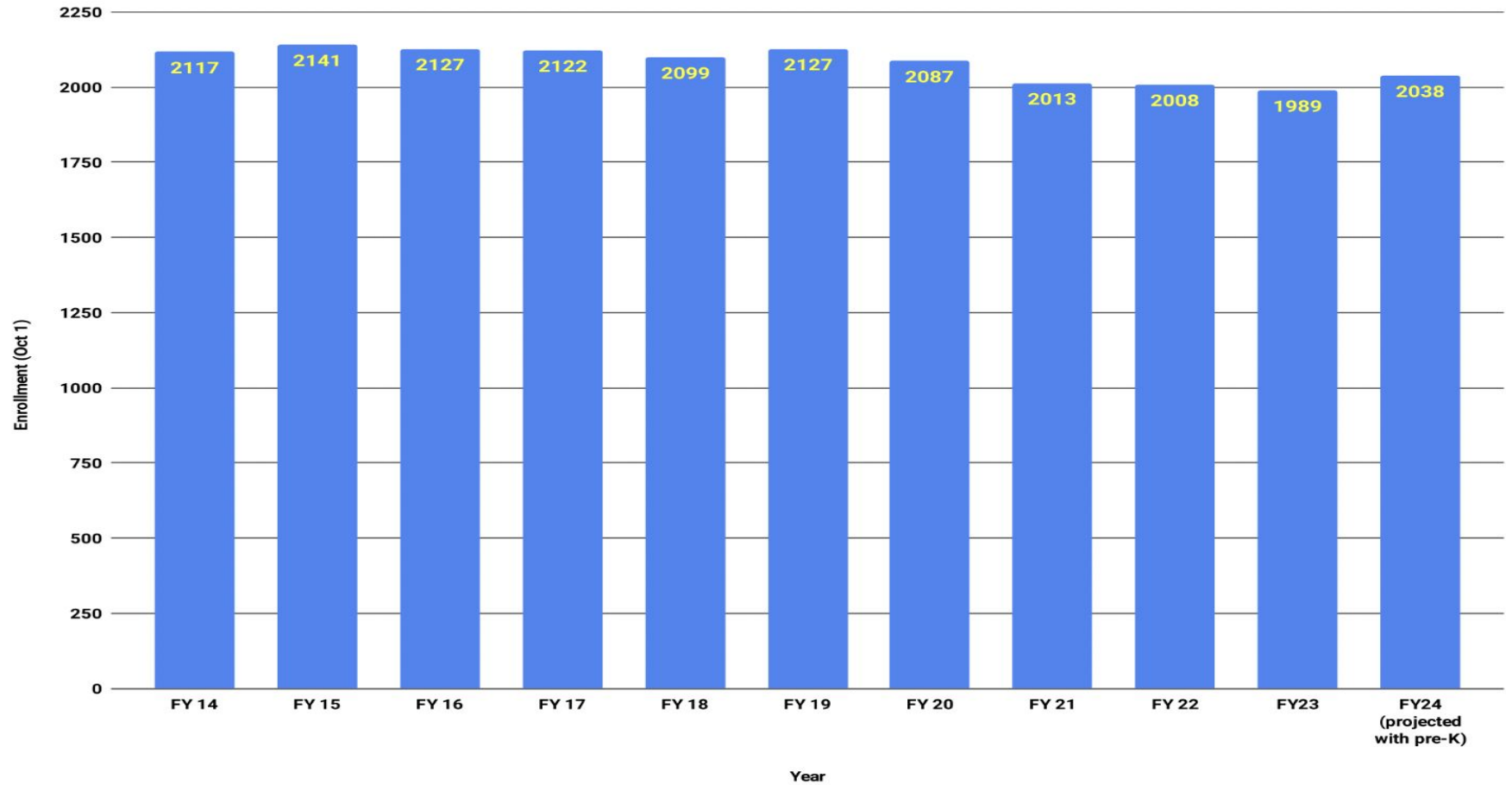
# Budget Development Process

- Leadership “Team” (LT) approach and decision-making process
- Consistent templates for new requests/program reviews
- New Requests:
  - Data and rationale to support and justify needs,
  - Evaluation and determination of funding (new vs re-allocated existing)
  - LT group review, critique, prioritization of new requests with district lens
- Position/program reviews:
  - Determine if desired outcomes being met (qualitative/quantitative),
  - Adjust program as needed (support, modify, discontinue),
  - Revise as needed - resource allocation considerations (staffing, materials).
- Transparency, transparency, transparency (complete detailed budget on web)

**FALMOUTH PUBLIC SCHOOLS**  
**ENROLLMENT DATA/PROJECTIONS**

	Actuals	In-Migration Planning	Internal Projection	Actuals	Actual in/out migration	Updated Actuals	In/Out Migration	In/Out Migration Planning	Internal Projection
<b>Grade</b>	Oct 1, 2020	Fall 2022	Fall 2022	Oct 1, 2022	to Fall 2022	Dec 30, 2022	Oct 1 to Dec 30, 2022	Fall 2023	Fall 2023
Pre-K									48
Kindergarten	115	N/A	140	124	N/A	124	0	N/A	125
Grade 1	137	5	147	151	12	152	1	6	130
Grade 2	157	5	120	122	8	122	0	4	155
Grade 3	132	5	159	156	2	157	1	3	125
Grade 4	134	5	159	152	-2	153	1	4	160
Grade 5	139	5	148	138	-4	137	-1	4	156
Grade 6	169	5	142	140	1	143	3	2	140
Grade 7	175	5	142	132	-4	136	4	6	146
Grade 8	193	5	176	168	-3	167	-1	7	139
Grade 9	167	0	173	179	1	181	2	2	170
Grade10	161	0	191	191	-2	192	1	4	183
Grade 11	159	0	161	167	4	164	-3	3	194
Grade 12	175	0	166	169	3	171	2	0	167
<b>Total</b>	<b>2,013</b>	<b>40</b>	<b>2,024</b>	<b>1,989</b>	<b>16</b>	<b>1,999</b>	<b>10</b>	<b>45</b>	<b>2,038</b>
<b><u>Enrollment by School</u></b>									
Elementary	814	25	873	843	16	845	2	21	899
Middle School	537	15	460	440	(6)	446	6	15	425
High School	662	0	691	706	6	708	2	9	714
<b>Total</b>	<b>2,013</b>	<b>40</b>	<b>2,024</b>	<b>1,989</b>	<b>16</b>	<b>1,999</b>	<b>10</b>	<b>45</b>	<b>2,038</b>
<b><i>Change (%) from prior October</i></b>	-3.55%		0.80%	-0.95%	0.80%	-0.45%			2.46%
<b><i>Change (#) from prior October</i></b>	(74)		16	(19)	16	(9)			49

## Enrollments (Oct 1)





# New Personnel / Program Requests

FES	0.2 FTE Nurse (becomes two full-time FES nurses)	To increase the hours of our 3-5 health services nurse to reflect full-time status, in order to best meet the various demands in this role and provide necessary care for students.	\$16,725
FES	FES Pre-K Program Teachers, 1 Ed Tech)	(3 To add full-day public Pre-Kindergarten programming at FES (projected 48 students in three classrooms). Cost being offset by additional \$305K in State per-pupil and pre-K targeted assistance funds. Separate Pre-K grant is funding additional \$500K in start-up costs (facilities, equipment, playground, supplies, PD, 3 Ed Techs)	\$327,000
FES	1.0 FTE Literacy Coach	To provide staff with on-site, ongoing professional support to develop and implement high quality literacy curriculum at FES.	\$95,000
FES	1.0 FTE Grade 5 Teacher	To add a fifth grade teacher to better support the needs of students and reduce overall class size (increase from 7 to 8 teachers). Will be offset by Ed Tech redux.	\$53,000 (net)
FMS	FMS School Counselor	To add a full time school counselor to meet ongoing student needs	\$95,000
FMS	FMS Library Support (Ed Tech III)	To support library while librarian/tech integrator is teaching/supporting classrooms	\$40,000
FHS	0.15 FTE Math teaching increase	To facilitate the teaching of Calculus BC, which would be added as a sixth class to a teacher's load for this year	\$14,250

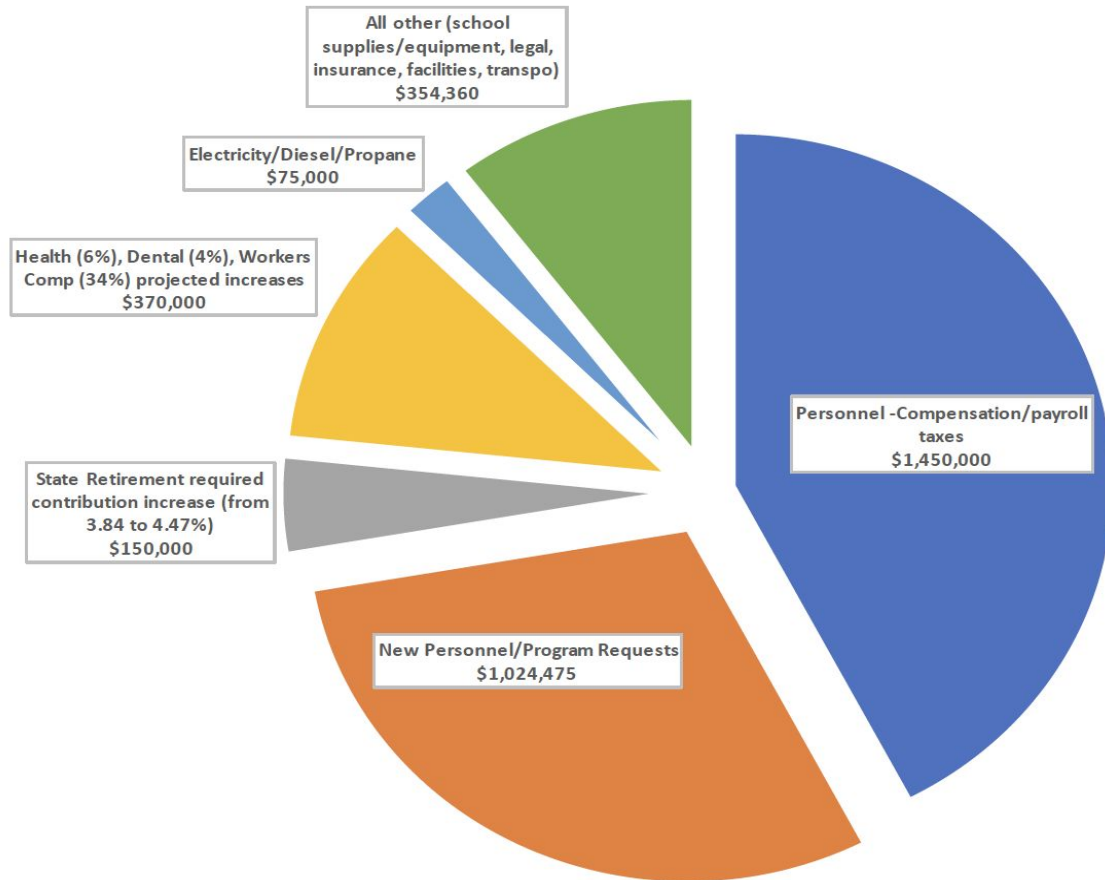
## New Requests – cont.

FHS	0.30 FTE Visual Arts teaching increase	To facilitate the scheduling of Introduction to Art classes. This would support adding two full-year sections to accommodate student interest and need.	\$28,500
FHS	Assistant Principal	To work alongside the current Assistant Principal in the management of student attendance and activities; this role would also offer additional support in the oversight of instructional practices	\$135,000
Special Ed	0.5 FTE additional admin support	Increase in position would help alleviate the work overload of the Special Ed Department, resulting in increased compliance, a balanced workload for both Admin Assistants, and increased administrative help to Psychologists.	\$37,500
Special Ed	0.2 FTE Reading Specialist (increase)	The needs of our students have increased and additional specialist time is required to meet those needs. She is currently working with students at FES, FMS and FHS. We have multiple teachers, parents and psychologists who have requested evidence-based reading programs.	<del>\$14,085</del> (grant fund)
Special Ed	0.5 FTE Psychologist	An additional 0.5 FTE psychologist would eliminate the need to contract for that service. Added position would also allow for professional collaboration and coverage for absences, which would help with mandated timeline compliance.	\$47,500
District	0.5 FTE 504 Coord. (Pre-K to Gr 6)	Current and increasing student 504 needs warrant a dedicated pre-K to Gr 6 position.	\$47,500
District	Director of Human Resources	The District is in need of a Director of Human Resources (HR) that would provide management and direction of all HR functions. The increasing complexity and diversity of topics is taxing current staff capacity and requires HR professional expertise.	\$87,500

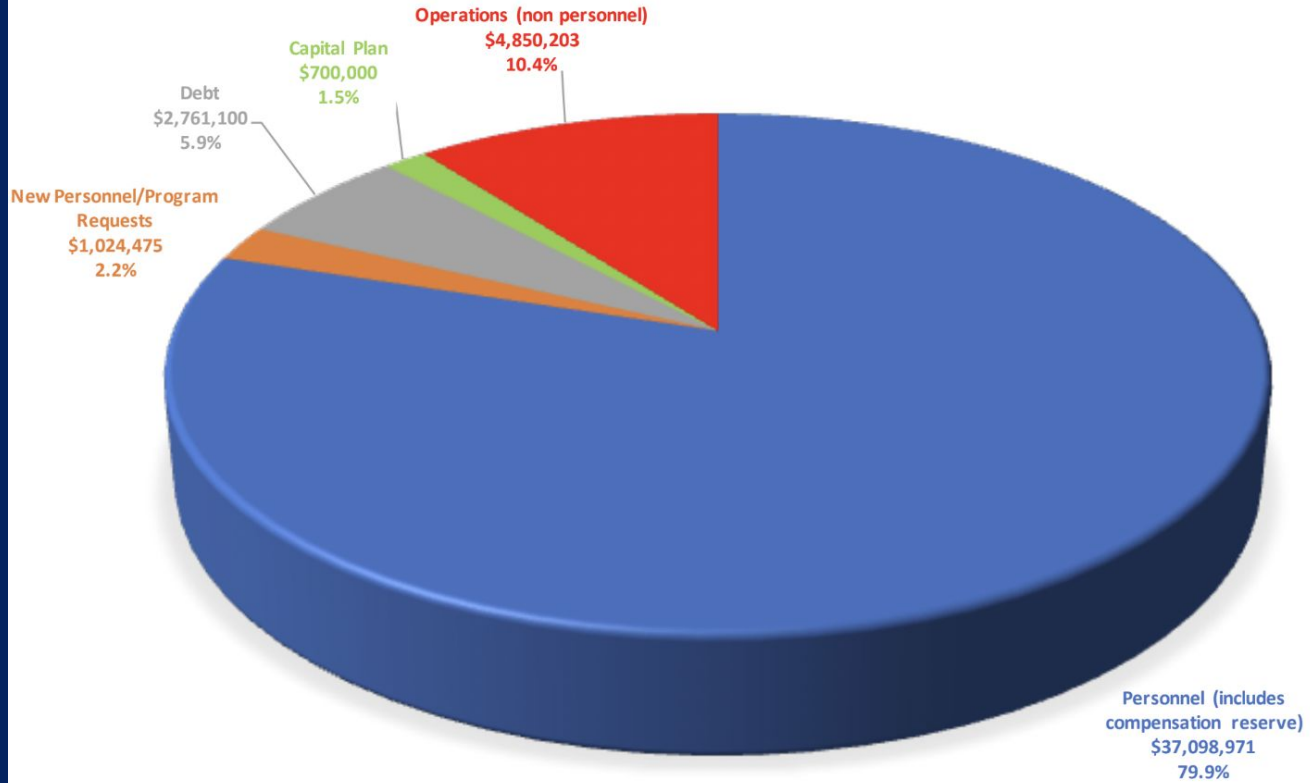
# Projected FY24 Expenditure Increase

	Increase (\$)	Increase (%)
New personnel/program requests	\$1,024,475	2.38%
Settled contracts (Ed Tech 2.5% base/steps, MBDC 2% base/steps)	\$335,000	0.78%
Health (6%), /Dental (4%), Workers Comp (34%) increases	\$370,000	0.86%
MePERS Employer contribution (inc from 3.84% to 4.47%)	\$150,000	0.35%
Contingency (Compensation/Negotiations Reserve)	\$1,115,000	2.59%
Electricity, diesel, propane increases	\$75,000	0.17%
All Other (supplies, equipment, legal, insurance, facilities, transpo)	\$354,360	0.83%
<b>Proposed Expenditure Increase Total</b>	<b>\$3,423,835</b>	<b>7.96%</b>

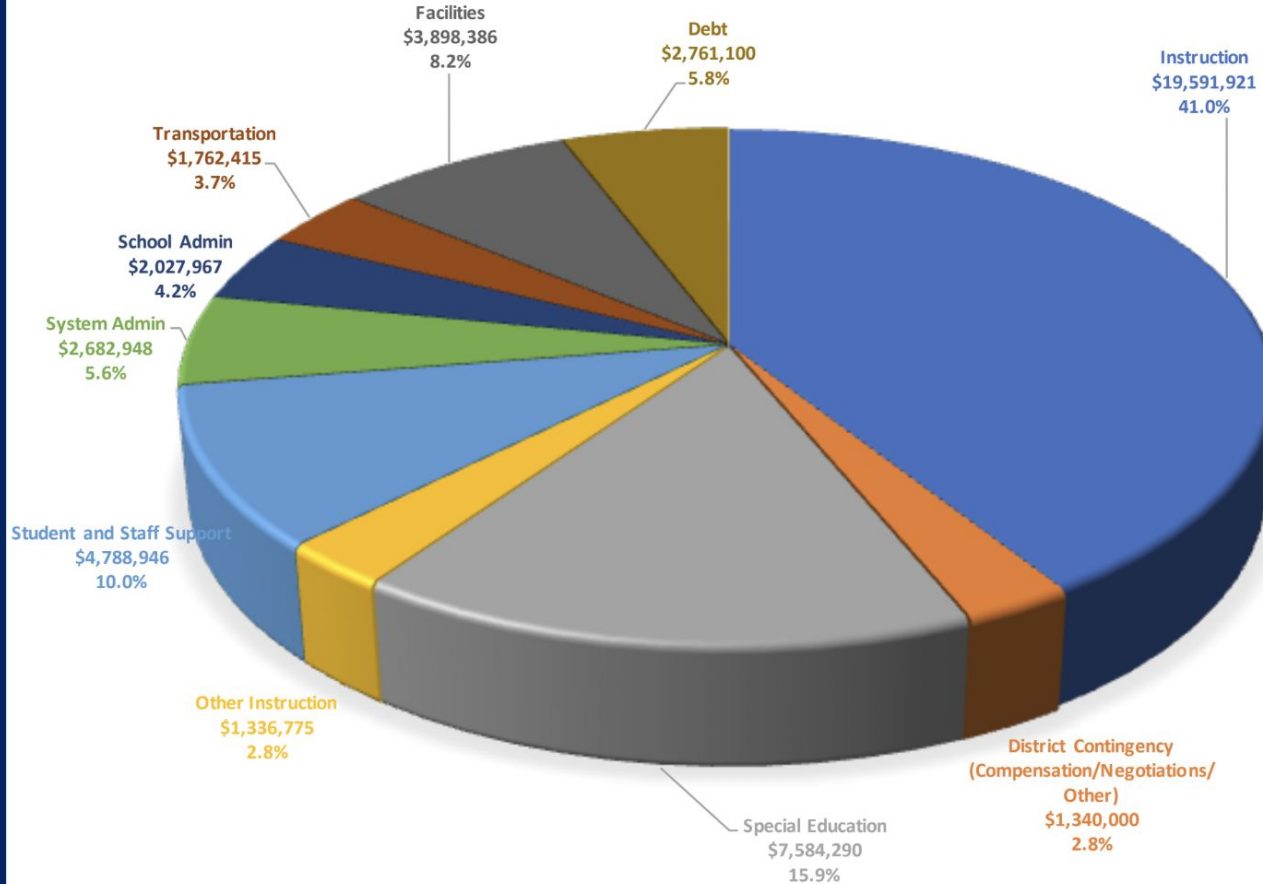
## Components of FY24 Expenditure Increase



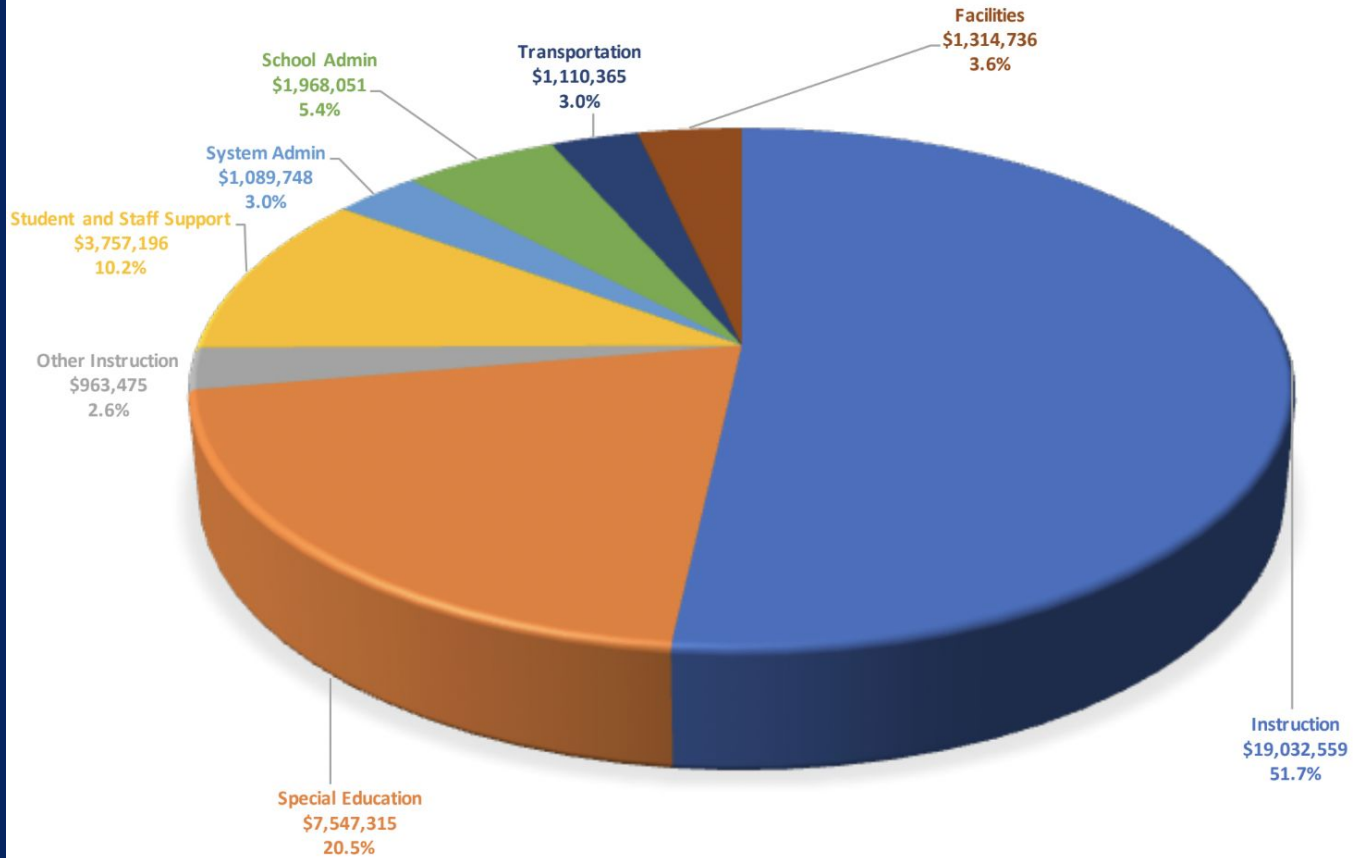
## COMPONENTS OF FY24 BUDGET



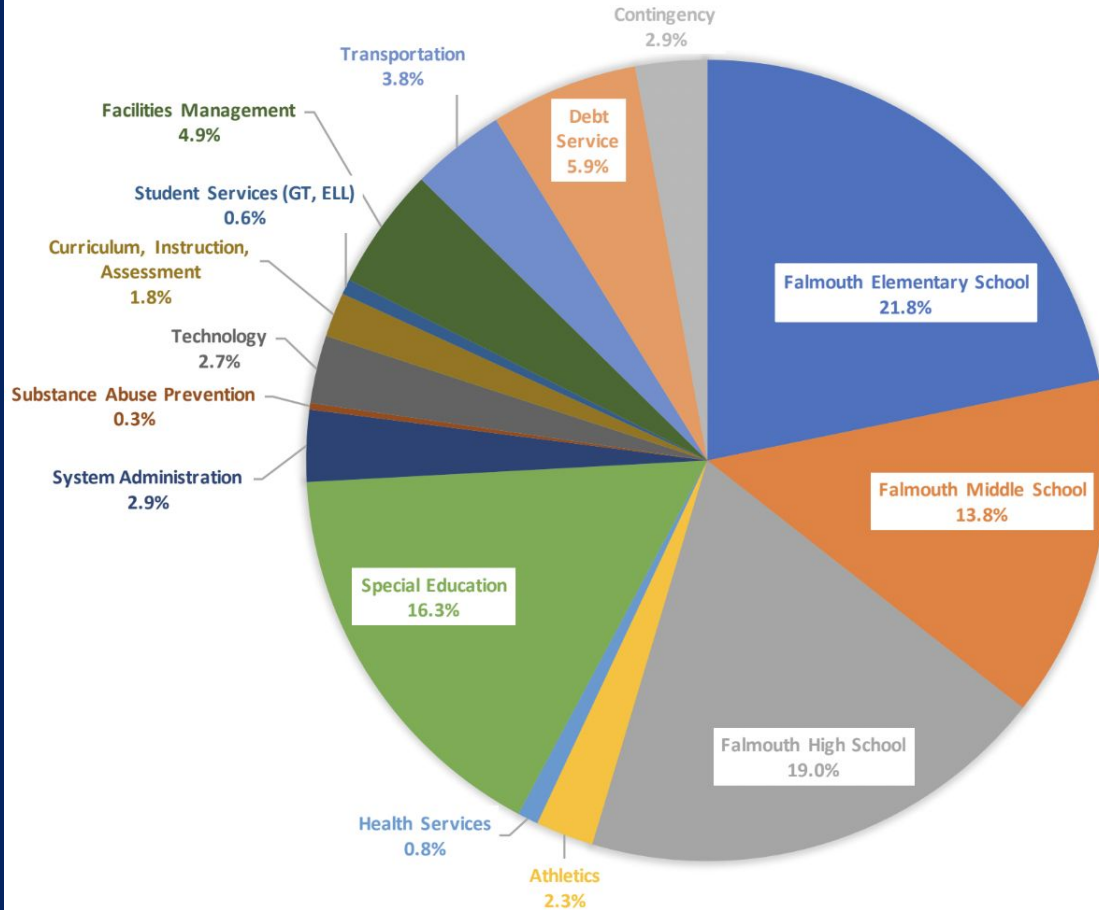
## FY24 EXPENDITURES BY CATEGORY



## FY24 PERSONNEL BY CATEGORY



## FY24 BUDGET BY COST CENTER





## Revenues - Factors that Impact State Subsidy (EPS Funding Model):

- Change in local property tax valuation growth rate vs. State average.
- Student enrollment growth/decline - impacts per-pupil allocation
- Change in local required mill rate in State EPS formula.
- Student demographic changes: Special Education, ELL students, economically disadvantaged status
- EPS model changes to staff/student ratios
- Changes in debt service support (State-approved projects)
- State overall funding effort - currently meeting mandated 55% of State education funding

# FY24 State Education Revenue Estimate (ED279 Report)

	FY23	FY24 (est)	Change	Note
Essential Programs and Services (EPS) Funding Model - Total Allocation	\$28,450,482	\$30,113,631	\$1,663,149	Higher per-pupil cost allocations and inclusion of projected 48 pre-K students (\$305K added value)
Falmouth Property Valuation	\$2,715,683,333	\$2,894,583,333	\$178,000,000 6.6% inc	Large Increase assumes ability to fund more locally
Required Local Mil	7.10	7.29	0.19	Higher local funding required
Local Required Share	\$19,281,351	\$21,101,513	\$1,820,161	Increase in local share offsets entire increase in EPS Total Allocation (row 1)
State Share	\$9,169,131	\$9,012,119	(\$157,012)	Decrease in State Funding for FY24
State Share %	32.23%	29.93%	(2.30%)	Lower State share of funding
EPS - Debt Service Allocation	\$2,087,150	\$2,041,250	(\$45,900)	Lower interest expense payment
Enrollment (2-yr avg)	2,008	2014	+6	Funding based on per pupil counts

## Falmouth Schools - FY24 Proposed Budget Summary and Tax Impact

	Adopted FY23 Budget	FY24 Proposed Changes (amount)      (percent)	Proposed FY24 Budget
<b><u>Expenditures</u></b>			
Operating Expenditures	\$43,010,914	\$2,399,360      5.58%	\$45,410,274
New Personnel/Program Requests		\$1,024,475      2.38%	\$1,024,475
<b><u>Total Expenditures</u></b>	<b>\$43,010,914</b>	<b>\$3,423,835      7.96%</b>	<b>\$46,434,749</b>
<b><u>Projected Revenues</u></b>			
State General Purpose Aid (includes debt service)	\$9,169,131	(\$157,012)	\$9,012,119
State - National Board Stipend Support	\$45,000	\$0	\$45,000
Local - Athletics Participation Fees	\$85,000	\$0	\$85,000
Local - Tuition Student Revenue	\$44,000	\$26,000	\$70,000
Property Tax Revenue - New Value Estimate		\$336,677	\$336,677
Property Tax Revenue Existing Tax Base	\$33,667,783	\$3,218,169	\$36,885,952
<b><u>Projected Total Revenues</u></b>	<b>\$43,010,914</b>	<b>\$3,423,835      7.96%</b>	<b>\$46,434,749</b>
<b><u>LOCAL TAX IMPACT</u></b>			
Tax valuation (includes new value estimate)	\$3,866,826,800	38,668,200	\$3,905,495,000
Mil rate impact of proposed school budget	<b>8.71</b>	<b>0.82</b>	<b>9.53</b>
Mil rate percent increase/(decrease)		<b>9.46%</b>	
<b>Projected tax impact for every \$100,000 of property</b>			<b>\$82.40</b>

# Next steps

- Discussion
- Budget calendar/finance meetings - confirm upcoming dates
  - SB meeting to approve budget (4/3/23)
  - Public hearing on town/school budgets (4/10/23)
- Full budget detail at [www.falmouthschools.org](http://www.falmouthschools.org) > “District Information” tab > “Budget” tab > “FY24 Budget” or use direct link here ([FY24 Budget](#))
- [FY24 School Budget Calendar](#)