

## FY24 Cape Tech High School Budget Questions

The Orleans Finance Director Cathy Doane asked the Finance Committee to send any questions/comments re the Nauset School District (NRSD) FY24 Budget to the Nauset Regional Finance Director ahead of time so that she could gather any additional information if needed - so we decided to extend the same courtesy to our friends at Cape Tech - to let them know what we were thinking after reviewing the Cape Tech Budget presentation material and the line-item detail of the Cape Tech FY24 budget.

The following questions were forwarded to Cape Tech Superintendent Bob Sanborn and he addressed them during his presentation to/discussion with the Orleans Select Board and Finance Committee at a joint meeting on Wednesday, March 22, 2023. Representatives of the Orleans Elementary School Committee and NRSD were also present for that joint meeting.

### Cape Tech Presentation Document

Please clarify the basis for the "State Aid" calculation if possible ("Where Does the Money Come From?"). The number for FY23 was \$2.753M on a total budget of \$16.13M and for FY24, the State Aid number is \$3.593M on a total budget of \$16.75M. Is it enrollment based - or something else? In the chart that shows "Revenue Source vs. Operating Budget", we can see that the State Aid number has ebbed and flowed during the past few years - up in 2021 but then down by \$500k later in 2021; then back up in 2022 and a big "up" from 2023 to 2024. What drives the changes?

Increase in enrollment of 73 students from 2019 to 2024 - from 591 to 664 ("Student Enrollment Trend") - is this mostly the attraction of the new building - or also a shift in programming? What are you doing differently to attract more students? Is this partly "future economics" - realization that a focused tech program can provide a good start for a career? Apparently there was an "Op Ed" piece in Sunday's Cape Cod Times (3/19/23) about the value of a tech education in high school.

Remind us what the capacity of the school is - the "maximum enrollment" capacity. Could it be expanded simply by adding faculty/programs? Or would the building/facility itself have to be enhanced? If so, how much and when?

### FY24 Budget Detail

Our review noted the biggest up-ticks in the FY24 Budget - \$275K for a Provision for Contract Negotiations; \$90k for a Speech and Language Specialist; \$28k for Vocational and Academic substitutes. Without the \$275k for Contract Negotiations, the overall Budget up-tick w/ only be \$2.16%. Drop of \$25k for utilities - will that be OK? If helpful - maybe comment on any of these during the presentation/discussion.

What is “Accreditation” program (line 45 in detail)? New line item last year at \$11k and then \$10k this year. If helpful - maybe comment on this during presentation.

Any “lessons learned” related to the new building - particularly re Operation & Maintenance of new building itself as well as vendor contracts for new/specialized equipment - whether building-related or program-related? Anything that you might have done differently? Any wisdom to pass on to Nauset for their building project?

Also - “Total Fixed Assets” for FY22 was \$281k but FY23 and FY24 both \$415k - why so much for a new building?