



Berlin-Boylston Regional School District

Superintendent's FY25 Open Budget Hearing to the School Committee March 19, 2024

School Committee

- Meagan Grill, Chair
- Julie Lee, Vice Chair
- Lori-Anne Hart, Secretary
- Michael Totman, Member
- Jessica Moore Degliaberti, Member
- Lisa Mair, Member

Carol Costello, Superintendent
Nancy J. Konisky, Director of Finance and Operations

District Wide FY25 Budget Comparison

<u>Expense Category</u>	<u>FY24 Budget</u>	<u>FY25 Budget</u>	<u>\$ Difference</u>	<u>% Difference</u>
Administration	\$ 967,613	\$ 1,067,055	\$ 99,442	10%
Instruction	\$ 12,117,182	\$ 12,866,486	\$ 749,304	6%
Other Services	\$ 1,755,837	\$ 2,384,644	\$ 628,807	36%
Maintenance/Operation	\$ 1,711,525	\$ 1,757,458	\$ 45,933	3%
Fixed Charges	\$ 3,786,190	\$ 3,746,557	\$ (39,633)	-1%
Out of District Tuition	\$ 2,227,074	\$ 1,745,808	\$ (481,266)	-22%
<u>Grand Total</u>	\$ 22,565,421	\$ 23,568,008	\$ 1,002,587	4%

Changes since February 27th

- Increased the School Choice Revolving Allocation by: \$194,450
- New Out of District Tuition at Tahanto MS/HS: \$75,000
- Increase to Special Education Transportation: \$99,000
 - Berlin Memorial School: \$24,000
 - Tahanto Middle School/High School: \$75,000
- Final review and adjustments from the administration

Reductions:

- .80 FTE Floating Nurse (DW) \$75,456
- 1.0 FTE Grounds/Maintenance (DW) \$75,000
- .50 FTE Math Tutor (BMS) \$62,000
- 1.0 FTE Kindergarten Paraprofessional (BMS) \$28,341
- .40 FTE Adjustment Counselor (BES) \$27,915
- .40 FTE Recess Aide (BES) \$17,456
- 1.0 FTE Special Education Classroom Teacher (TMHS) \$105,000
- 1.0 FTE Athletic Trainer (TMHS) \$60,000
- 1.0 FTE Math Teacher \$84,239
- Preschool Evaluation Funds (BMS and BES) \$20,000
- School Resource Officer (BES/TMHS) \$61,951

Above Level

District Wide

- ❖ 1.0 FTE Occupational Therapist \$100,000
- ❖ Special Education Transportation \$517,792
(currently \$171/run forecasted at \$400/run)

Boylston Elementary School

- ❖ 1.0 FTE Classroom Teacher \$79,767

Berlin Memorial School

Tahanto Middle School/High School

- ❖ .40 FTE Math Teacher/.60 FTE Athletic Director \$82,803
- ❖ Unified Sport Coaches \$11,199

Berlin Memorial School FY25 Budget Comparison

<u>Expense Category</u>	<u>FY24 Budget</u>	<u>FY25 Budget</u>	<u>\$ Difference</u>	<u>% Difference</u>
Administration	\$ 231,517	\$ 258,448	\$ 26,931	12%
Instruction	\$ 2,865,209	\$ 3,084,229	\$ 219,020	8%
Other Services	\$ 386,204	\$ 489,349	\$ 103,145	27%
Maintenance/Operation	\$ 390,684	\$ 421,586	\$ 30,902	8%
Fixed Charges	\$ 785,787	\$ 809,219	\$ 23,432	3%
Out of District Tuition	\$ 624,391	\$ 114,353	\$ (510,038)	-82%
<u>Grand Total</u>	\$ 5,283,791	\$ 5,177,184	\$ (106,607)	-2%

Boylston Elementary School FY25 Budget Comparison

<u>Expense Category</u>	<u>FY24 Budget</u>	<u>FY25 Budget</u>	<u>\$ Difference</u>	<u>% Difference</u>
Administration	\$ 231,237	\$ 261,476	\$ 30,239	13%
Instruction	\$ 3,466,473	\$ 3,722,584	\$ 256,111	7%
Other Services	\$ 369,995	\$ 565,214	\$ 195,219	53%
Maintenance/Operation	\$ 364,802	\$ 377,749	\$ 12,947	4%
Fixed Charges	\$ 988,094	\$ 887,757	\$ (100,337)	-10%
Out of District Tuition	\$ 422,808	\$ 437,072	\$ 14,264	3%
<u>Grand Total</u>	\$ 5,843,409	\$ 6,251,852	\$ 408,443	7%

Tahanto Middle School/High School FY25 Budget Comparison

<u>Expense Category</u>	<u>FY24 Budget</u>	<u>FY25 Budget</u>	<u>\$ Difference</u>	<u>% Difference</u>
Administration	\$ 504,859	\$ 547,131	\$ 42,272	8%
Instruction	\$ 5,785,500	\$ 6,059,673	\$ 274,173	5%
Other Services	\$ 999,638	\$ 1,330,081	\$ 330,443	33%
Maintenance/Operation	\$ 956,039	\$ 958,126	\$ 2,087	0.2%
Fixed Charges	\$ 2,012,309	\$ 2,049,581	\$ 37,272	2%
Out of District Tuition	\$ 1,179,875	\$ 1,194,380	\$ 14,505	1%
<u>Grand Total</u>	\$ 11,438,219	\$ 12,138,972	\$ 700,753	6%

Capital Requests

Berlin Memorial School

HVAC Installation:	\$400,000
IT Support:	\$115,500
Update Security:	\$15,232
Walkie Talkies:	\$12,400
Total:	<u>\$543,132</u>

Boylston Elementary School

IT Support:	\$148,250
Replacement Cafeteria Floor:	\$24,800
Walkie Talkies:	\$12,400
Parking Lots:	\$100,000
Total:	<u>\$285,450</u>

The town will be replacing the Library Roof, repair leaks, apply flashing to the windows, and re patch membranes over the gym for FY25.

Tahanto Middle School/High School

Athletic Field Renovation:	\$29,240
HVAC Controls/Repair:	\$8,100
Non Student Device Replace	\$15,000
Walkie Talkies:	\$30,710
Paving of Walkway:	\$6,750
Lawn Mower:	\$5,000
Water Heater:	\$5,000
Boiler Repairs:	\$10,000
<u>Sub Total:</u>	<u>\$109,800</u>
Bond Principal:	\$1,095,000
Bond Interest:	\$225,200
Total:	<u>\$1,430,000</u>

Revenue Total for **Berlin Memorial School**

Berlin Memorial School	Budget	Income	Total Assessment
	\$5,177,184		
Chapter 70		\$590,429	
Chapter 71		\$71,666	
Other Sources- Medicaid Reim.		\$6,983	
Minimum Local Contribution (MLC)		\$1,875,495	\$1,875,495
<u>Sub Total Income</u>		<u>\$2,544,573</u>	
Amount Above MLC		\$2,632,611	\$2,632,611
Town Assessment			\$4,508,106
Capital Assessment			\$543,132

Revenue Total for **Boylston Elementary School**

Boylston Elementary School	Budget	Income	Total Assessment
	\$6,251,852		
Chapter 70		\$877,128	
Chapter 71		\$74,292	
Other Sources- Medicaid Reim.		\$6,983	
Minimum Local Contribution (MLC)		\$3,261,175	\$3,261,175
<u>Sub Total Income</u>		<u>\$4,219,578</u>	
Amount Above MLC		\$2,032,274	\$2,032,274
Town Assessment			\$5,293,449
Capital Assessment			\$285,450

Revenue Total for **Tahanto Regional MS/HS**

Foundation

Enrollment:

Berlin: 208

Boylston: 328

Responsibility:

Berlin: 34.84%

Boylston: 65.16%

Tahanto Regional MS/HS	Budget	Income	Berlin Assessment	Boylston Assessment
	\$12,138,972			
Chapter 70		\$1,521,490		
Chapter 71		\$181,228		
E&D		\$250,000		
Medicaid, Investment, Charter		\$64,715		
Minimum Local Contribution Berlin		\$1,875,495	\$1,875,495	
Minimum Local Contribution Boylston		\$3,461,700		\$3,461,700
<u>Sub Total Income</u>		<u>\$7,354,628</u>		
Amount Above MLC		\$4,784,371	\$1,666,797	\$3,117,574
Berlin Assessment			\$3,542,292	
Boylston Assessment				\$6,579,274
Berlin Capital Assessment			\$38,253	
Berlin Debt Assessment			\$459,935	
Boylston Capital Assessment				\$71,548
Boylston Debt Assessment				\$860,265

Berlin Assessment Comparison

<u>Berlin Operating</u>	<u>FY24 Assessment</u>	<u>FY25 Assessment</u>	<u>\$ +/-</u>	<u>% +/-</u>
Berlin Memorial School:	\$4,307,149	\$4,508,106	\$200,957	5%
Berlin Tahanto MS/HS:	\$3,206,381	\$3,542,292	\$335,911	10%

<u>Berlin Capital</u>	<u>FY24 Assessment</u>	<u>FY25 Assessment</u>	<u>\$ +/-</u>	<u>% +/-</u>
Berlin Memorial School:	\$468,410	\$543,132	\$74,722	16%
Berlin Tahanto MS/HS:	\$654,351	\$498,188	(\$156,163)	(24%)

FY24 Total:	\$8,636,291
FY25 Total:	\$9,091,718
\$:	\$455,427
%:	5%

Boylston Assessment Comparison

<u>Boylston Operating</u>	<u>FY24 Assessment</u>	<u>FY25 Assessment</u>	<u>\$ +/-</u>	<u>% +/-</u>
Boylston Elementary School:	\$4,721,688	\$5,293,449	\$571,761	12%
Boylston Tahanto MS/HS:	\$6,315,833	\$6,579,274	\$263,441	4%

<u>Boylston Capital</u>	<u>FY24 Assessment</u>	<u>FY25 Assessment</u>	<u>\$ +/-</u>	<u>% +/-</u>
Boylston Elementary School:	\$623,172	\$285,450	(\$337,722)	(54%)
Boylston Tahanto MS/HS:	\$1,253,936	\$931,813	(\$322,123)	(26%)

FY24 Total:	\$12,914,629
FY25 Total:	\$13,089,986
\$:	\$175,357
%	1%

Thank You!
Questions?



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FY25 Funding Sources Applied to Budget

	Berlin Memorial School	Boylston Elementary School	Tahanto Middle School/High School
240 Grant	\$52,215	\$45,893	\$160,080
262 Grant	\$5,000	\$5,000	\$0
Title IIA Grant	\$5,000	\$5,000	\$0
Title 1 Grant	\$10,000	\$10,000	\$0
Circuit Breaker	\$96,086	\$84,453	\$307,461
Preschool Revolving	\$35,000	\$0	\$50,000
After School Revolving	\$0	\$15,000	\$0
Total	<u>\$203,301</u>	<u>\$165,346</u>	<u>\$517,541</u>

School Choice Revolving Funding Source Applied to the Budget

	<u>FY23 BERLIN ACTUAL</u>	<u>FY24 BERLIN FORECASTED</u>	<u>FY25 BERLIN FORECASTED</u>	<u>FY26 BERLIN FORECASTED</u>	<u>FY27 BERLIN FORECASTED</u>
Beginning Balance	\$613,164	\$673,637	\$208,617	\$123,617	\$0.00
Revenue	\$69,992	\$40,604	\$15,000	\$5,000	\$0.00
Expense	\$9,519	\$505,624	\$100,000	\$128,617	\$0.00
Ending Balance	\$673,637	\$208,617	\$123,617	\$0.00	\$0.00
	<u>FY23 BOYLSTON ACTUAL</u>	<u>FY24 BOYLSTON FORECASTED</u>	<u>FY25 BOYLSTON FORECASTED</u>	<u>FY26 BOYLSTON FORECASTED</u>	<u>FY27 BOYLSTON FORECASTED</u>
Beginning Balance	\$241,895	\$254,048	\$200,171	\$164,725	\$0.00
Revenue	\$20,622	\$15,000	\$10,000	\$5,000	\$5,000
Expense	\$8,469	\$68,877	\$45,446	\$169,725	\$5,000
Ending Balance	\$254,048	\$200,171	\$164,725	\$0.00	\$0.00
	<u>FY23 TAHANTO ACTUAL</u>	<u>FY24 TAHANTO FORECASTED</u>	<u>FY25 TAHANTO FORECASTED</u>	<u>FY26 TAHANTO FORECASTED</u>	<u>FY27 TAHANTO FORECASTED</u>
Beginning Balance	\$1,011,630	\$1,261,644	\$966,723	\$718,804	\$524,805
Revenue	\$376,509	\$405,927	\$446,531	\$406,001	\$277,246
Expense	\$126,495	\$700,848	\$694,450	\$600,000	\$600,000
Ending Balance	\$1,261,644	\$966,723	\$718,804	\$524,805	\$202,051

Circuit Breaker Funding Source Applied to the Budget

Circuit Breaker	FY22	FY23	FY24 Forecasted	FY25 Projected
Beginning Balance	\$ 417,777	\$ 206,782	\$ 267,000	\$ 346,370
Revenue	\$ 292,371	\$ 549,303	\$ 646,831	\$ 550,000
Expenses	\$ 503,366	\$ 489,085	\$ 567,461	\$ 488,000
Ending Balance	\$ <u>206,782</u>	\$ <u>267,000</u>	\$ <u>346,370</u>	\$ <u>408,370</u>

Enrollment History & Forecasted Class Sizes for Berlin Memorial School

BMS	K	1	2	3	4	5	Total	+/-	%
FY17	28	33	20	26	29	36	172		
FY18	27	29	31	21	29	32	169	-3	-2%
FY19	22	29	28	33	22	29	163	-6	-4%
FY20	29	24	30	30	31	23	167	4	2%
FY21	32	26	26	27	27	26	164	-3	-2%
FY22	27	38	29	27	34	33	188	24	15%
FY23	40	30	40	29	25	36	200	12	6%
FY24	29	40	28	42	29	29	197	-3	-1%
FY25	32	29	40	28	42	29	200	3	2%

FY25	# Student	Classes per grade	AVG Class Size
K	32	2	16
1	29	2	15
2	40	2	21
3	28	2	14
4	42	2	21
5	29	2	15



Enrollment History & Forecasted Class Sizes for Boylston Elementary School

BES	K	1	2	3	4	5	Total	+/-	%
FY17	31	43	36	45	55	54	264		
FY18	39	33	49	40	49	55	265	1	0%
FY19	38	43	38	49	43	53	264	-1	0%
FY20	53	38	45	38	49	43	266	2	1%
FY21	33	47	34	41	31	51	237	-29	-11%
FY22	54	40	53	42	52	34	275	38	16%
FY23	50	58	39	58	44	58	307	32	12%
FY24	62	48	61	39	57	45	312	5	2%
FY25	62	62	48	61	39	57	331	19	6%

FY25	# Student	Classes per grade	AVG Class Size
K	62	3	21
1	64	3	21
2	48	3	16
3	61	3	20
4	39	2	20
5	57	3	19



Enrollment History for Tahanto Middle School/ High School

TMHS	6	7	8	9	10	11	12	Total	+/-	%
FY17	88	93	87	74	77	79	88	586		
FY18	95	91	90	84	73	83	78	594	8	1
FY19	85	96	89	77	80	74	81	582	-12	-2%
FY20	89	80	97	68	71	81	76	562	-20	-3%
FY21	74	92	76	85	71	74	81	553	-9	-2%
FY22	84	76	90	65	83	61	74	533	-20	-4%
FY23	78	82	75	74	67	80	61	517	-16	-3%
FY24	96	83	87	75	73	63	76	554	+37	7%
FY25	96	96	83	87	75	73	63	573	+19	3%



October 1, 2023 Enrollment Financial Responsibility

	Enrolled	School Choice Out	Collaborative	Charter out	Residential & Private	Virtual	Total
Berlin	195	7	3	0	2	1	208
Boylston	306	1	0	0	2	0	309
Region	483	22	6	15	7	3	536
<u>Total</u>	<u>984</u>	<u>30</u>	<u>9</u>	<u>15</u>	<u>11</u>	<u>4</u>	<u>1,053</u>

Governor's Cherry Sheet Comparison January 2024

	<u>FY24</u>	<u>FY25</u>	<u>\$</u>	<u>%</u>
<u>Education Receipts:</u>				
Chapter 70	\$2,796,615	\$2,989,047	\$192,432	7%
Charter Tuition Reimbursement	\$137,039	\$40,318	(\$96,721)	(71%)
Regional School Transportation	\$527,794	\$327,186	(\$200,608)	(38%)
<u>Offset Receipts:</u>				
School Choice Receiving Tuition	\$467,123	\$461,531	(\$5,592)	1%
Total Estimated Receipts :	\$3,928,571	\$3,818,082	(\$110,489)	(3%)
<u>Estimated Charges:</u>				
Special Education	\$388	\$16,423	\$16,035	4133%
School Choice Sending Tuition	\$240,148	\$228,511	(\$11,637)	(5%)
Charter School Sending Tuition	\$363,323	\$286,094	(\$77,229)	(21%)
Total Estimated Charges :	\$603,859	\$531,028	(\$72,831)	(12%)

Expense Category Descriptions

Administration: School Committee, Superintendent & Asst. Superintendent, Finance, Technology and Human Resource

Instruction: Special Ed., Principals, Teachers, Paraprofessionals, Instructional/Tech Supplies, and Professional Development

Other Services: Nursing and Transportation

Maintenance/Operation: Custodial, Utilities, Maintenance of Buildings and Tech Infrastructure

Fixed Charges: Benefit and Insurance Coverages

Out of District Tuition: Special Education Out of District Tuitions

