



TO: Board of Selectmen, Town of Berlin  
Finance Committee, Town of Berlin

FROM: Carol Costello, Superintendent  
Berlin-Boylston Regional School District ("BBRSD")

RE: FY25 BBRSD Budget: Berlin Memorial School ("BMS")

DATE: May 17, 2024

On May 6, 2024 the Berlin, MA Town Meeting failed to approve the FY25 operating and capital assessments for BMS. The following day, on May 7, 2024 the BBRSD School Committee held a public meeting to reconsider these budgets. At that meeting, the School Committee approved a revised capital budget for BMS of \$143,132 (a \$400,000 reduction). At that same public meeting, the School Committee approved an operating budget for BMS of \$5,177,184 (no change).

Before, during, and after the Town Meeting, the BBRSD administration and school committee have received many budget-related questions from town officials, parents, and residents of both Berlin and Boylston. This memorandum is a response to many of these inquiries, including the request for a "line item" budget comparison of FY24 and FY25.

The overall operating budget for BMS is decreasing by 2% (\$106,670) in FY25 as compared to FY24. This change is driven by:

- Special Education Savings: The net budget impact of the Bridges program, student inflow/outflow, and the state reimbursement of some special education expenses is a savings of approximately \$340,000 in FY25 as compared to FY24.
  - The introduction of the Bridges program during the FY24 academic year expanded the district's ability to provide special education services. By hiring additional special education personnel (teachers, paraprofessional aides, and therapists) the District is able to meet the needs of more students and reduce out-of-district tuition expenses.
  - Some special education students moved out of Berlin during the FY24 academic year which reduced out-of-district tuition costs; however, this savings was offset by other students who moved into the district and some existing students requiring new out-of-district placement in FY24 and into FY25.

- The state provides partial reimbursement (“circuit breaker relief”) for some special education expenses above a certain threshold, which are held in a revolving account to offset certain special education expenses in current and future years. Some state reimbursements will be reflected in FY24 actual expenses at the close of the year and if they contribute to an FY25 surplus, that will be later reflected in the FY26 budget.<sup>1</sup>
- Salary Increases
  - Contractual salary expenses for teachers and other school personnel will increase by approximately \$76,500 in FY25 as compared to FY24.
- Transportation Expenses
  - Transportation costs are increasing by approximately \$91,500 in FY25 as compared to FY24, driven by a significant increase in the cost of special education transportation.
- Retiree Benefits
  - Retiree health and life insurance premiums are increasing by approximately \$37,000 in FY25 as compared to FY24.
- Other Expenses
  - A variety of other line items are increasing collectively by approximately \$27,000 when comparing the same line items to FY24.

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<sup>1</sup> Circuit-breaker reimbursement for FY25 is estimated. A portion of the reimbursement for FY25 was certified in a letter from the state dated 5/2/24, after the budget had been submitted to the Town of Berlin. Additional reimbursement for FY25 will be certified by the state in May of 2025, and then applied to the FY25 and FY26 budgets.

BMS FY24 and FY25 Line Item Budget

Expense Category	Line Items	FY24 Budget	FY25 Budget	Difference	Comment on budget changes from FY24 to FY25
		<b>\$5,283,791.00</b>	<b>\$5,177,184.00</b>		
Administration	Business Office Salary & Expenses	\$ 116,684.00	\$ 138,027.00	\$ 21,343.00	Admin Aide for Business Office
Administration	Superintendent's Office Salary & Expenses	\$ 74,174.00	\$ 75,723.25	\$ 1,549.25	
Administration	Technology Office Salary & Expenses	\$ 37,459.00	\$ 40,897.36	\$ 3,438.36	
Administration	School Committee Expenses	\$ 3,200.00	\$ 3,800.00	\$ 600.00	
Fixed Charges	Employee Health & Life Insurance	\$ 561,093.00	\$ 549,271.29	\$ (11,821.71)	
Fixed Charges	Retiree Health & Life Insurance	\$ 52,000.00	\$ 89,251.28	\$ 37,251.28	Cost increases
Fixed Charges	Retirement Benefits Assessment	\$ 81,877.00	\$ 85,000.00	\$ 3,123.00	
Fixed Charges	Other Insurance Premiums	\$ 78,962.00	\$ 73,485.97	\$ (5,476.03)	
Instruction	Classroom Teacher Salaries & Expenses	\$ 1,124,436.25	\$ 1,152,614.63	\$ 28,178.38	Contractual Salary Increases
Instruction	Special Education Teachers and Services	\$ 557,023.00	\$ 643,043.57	\$ 86,020.57	Occupational and Physical Therapist Salaries
Instruction	Special Education Paraprofessional Salaries	\$ 337,719.75	\$ 422,330.50	\$ 84,610.75	New Paraprofessional Salaries
Instruction	Principal's Office Salary & Expenses	\$ 172,140.00	\$ 179,418.65	\$ 7,278.65	Contractual Salary Increases
Instruction	Subject Specialist Salaries	\$ 143,811.00	\$ 147,096.00	\$ 3,285.00	
Instruction	Pupil Personnel/Special Ed Office Salary & Expenses	\$ 108,740.75	\$ 127,795.00	\$ 19,054.25	Contractual Salary Increases & SPED Consultant
Instruction	School Psychologist Salary & Expenses	\$ 116,485.00	\$ 120,602.00	\$ 4,117.00	
Instruction	Instructional Materials	\$ 94,827.00	\$ 105,807.72	\$ 10,980.72	Price Increases
Instruction	Paraprofessional Salaries	\$ 100,155.00	\$ 102,842.50	\$ 2,687.50	
Instruction	Substitute Teacher Salaries	\$ 42,000.00	\$ 43,000.00	\$ 1,000.00	
Instruction	Professional Development Expenses	\$ 37,478.50	\$ 27,327.50	\$ (10,151.00)	
Instruction	Administrative Technology	\$ 18,446.75	\$ 20,725.00	\$ 2,278.25	
Instruction	Curriculum/Grant Office Salary & Expenses	\$ 11,945.50	\$ 10,375.71	\$ (1,569.79)	
Maintenance & Operations	Facilities & Custodial Salaries	\$ 132,039.50	\$ 140,308.60	\$ 8,269.10	Contractual Salary Increases
Maintenance & Operations	Building Maintenance Expenses	\$ 87,351.50	\$ 94,060.65	\$ 6,709.15	
Maintenance & Operations	Utility Expenses	\$ 49,456.00	\$ 56,600.00	\$ 7,144.00	Price Increases
Maintenance & Operations	Technology Support Salary & Expenses	\$ 57,830.00	\$ 52,390.44	\$ (5,439.56)	
Maintenance & Operations	Heating Expenses	\$ 49,900.00	\$ 49,887.00	\$ (13.00)	
Maintenance & Operations	Custodial Expenses	\$ 11,979.50	\$ 12,300.00	\$ 320.50	
Maintenance & Operations	Grounds Maintenance Expenses	\$ 13,982.00	\$ 9,500.00	\$ (4,482.00)	
Other Services	Transportation Expenses Special Education	\$ 204,692.00	\$ 285,404.00	\$ 80,712.00	Price Increases
Other Services	Nurse's Office Salary & Expenses	\$ 89,697.40	\$ 103,489.00	\$ 13,791.60	Nurse's Salary Increase
Other Services	Transportation Expenses - Regular Education	\$ 91,000.00	\$ 99,000.00	\$ 8,000.00	Price Increases
Other Services	Student Activities	\$ 815.00	\$ 1,456.00	\$ 641.00	
Out of District Special Education	Private School Collaborative & Public School Tuitions	\$ 624,390.60	\$ 114,353.38	\$ (510,037.22)	Out of district reduced by expanding internal capabilities