

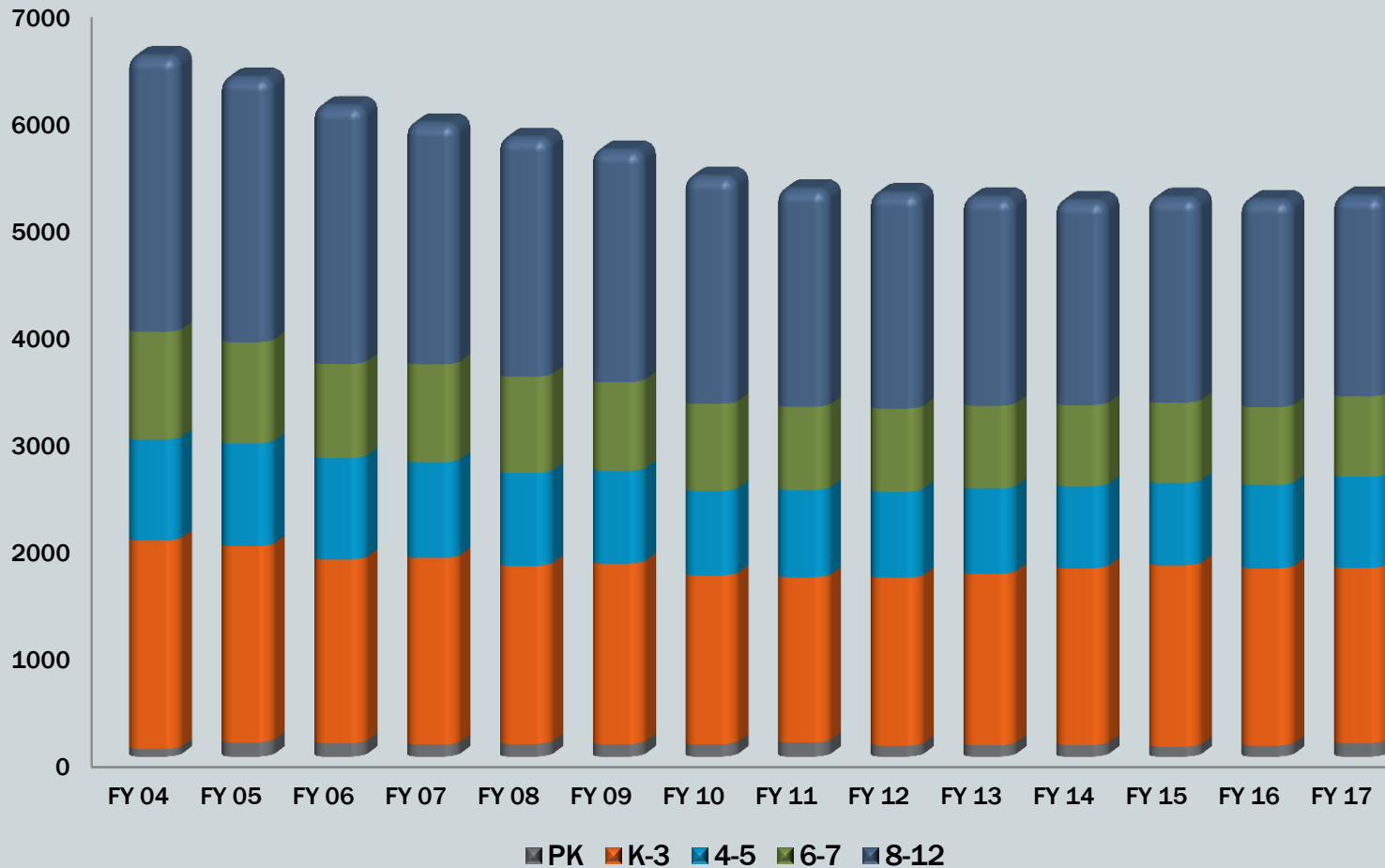
BUDGET TIMELINE

- ✓ **September**
 - Town Manager & School Superintendent develop annual agreement on the allocation of the projected revenue.
- ✓ **October**
 - Initial revenue & expenditure estimates created.
- ✓ **November**
 - Budget Development guide and priorities distributed to Principals / Directors.
- ✓ **December**
 - Budget book, enrollment and funding requests due to Superintendent.
- ✓ **January**
 - District leadership review of submissions.
 - Joint Town Council / School Committee meeting.
 - Meeting with BCHMCPS
- **February**
 - Initial presentation to School Committee

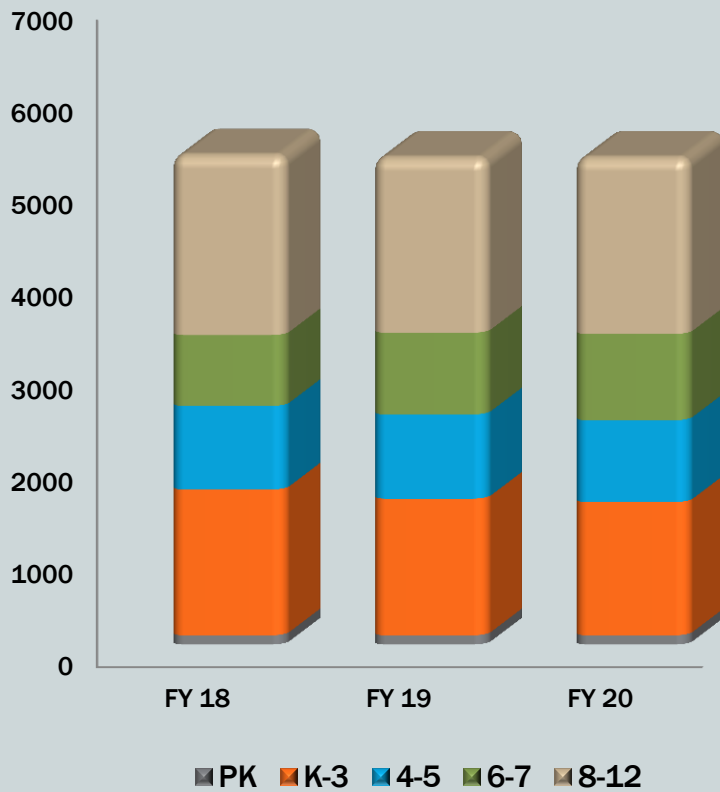
BUDGET TIMELINE

- **March**
 - School Committee FY'18 Budget Hearing.
 - Public Hearing on FY'18 Budget.
- **April**
 - School Committee adopt Operating Budget / Submit to Town Manager
 - CFAC review of Operating Budget
- **May / June**
 - Town Council first reading of FY'18 Operating Budget orders.
 - Public Hearing on recommended FY'18 Operating Budget.
 - Town Council adopt FY'18 Operating Budget.

ENROLLMENT FY04- FY17



ENROLLMENT FY18- FY20



■ Survival Rate Method

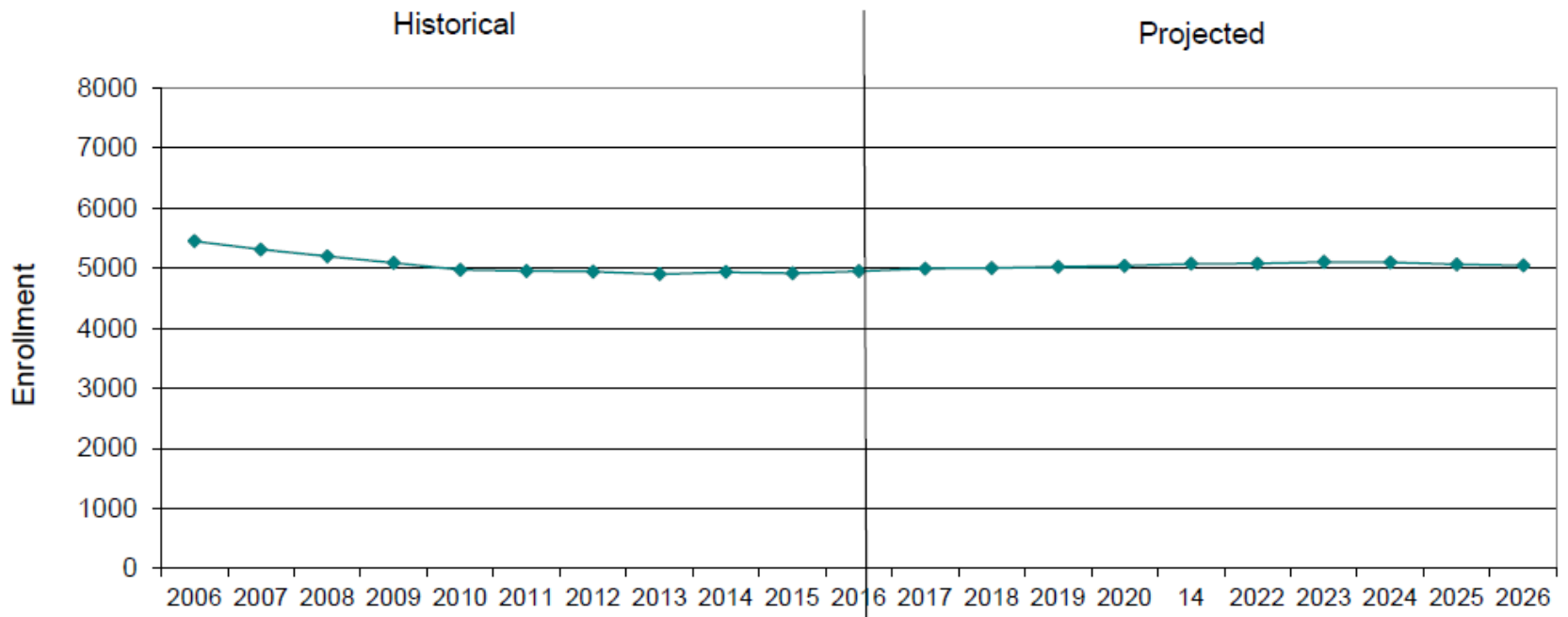
- Ratio of students when compared to previous year
- Assumes past enrollment changes of recent years will continue into the future
- FY18 5298 Students

■ Variables

- School Choice
- Charter Schools
- Housing development

ENROLLMENT PROJECTION

PK-12, 2006-2026





GENERAL OPERATING BUDGET

Revenue

SCHOOL OPERATING REVENUE

Operating Funding from Four Major Sources:

- Local Revenue - Appropriation
- State Aid – Circuit Breaker
- User Fees –Transportation
- Payments from Other Districts – School Choice

Source	FY15	FY16	FY17	FY18	Change (\$)	Change (%)
Appropriation	\$ 59,163,360	\$ 61,209,486	\$ 63,119,885	\$ 64,985,778	\$ 1,865,893	2.96%
Savings Account	-	\$ 220,160	-	\$ 230,306	\$ 230,306	100%
Circuit Breaker	\$ 1,707,749	\$ 1,880,354	\$ 2,091,115	\$ 1,609,666	\$ (481,449)	-23.02%
Transportation Fees	\$ 425,000	\$ 365,000	\$ 225,000	\$ 225,000	-	0%
School Choice	\$ 774,000	\$ 575,000	\$ 614,000	\$ 833,956	\$ 219,956	35.82%
Total Funding	\$ 62,070,109	\$ 64,250,000	\$ 66,050,000	\$ 67,884,706	\$ 1,834,706	2.78%
Chg. From Prior Year		3.51%	2.80%	2.78%		

Assumptions

- Local Revenue determined through revenue sharing agreement
- Chapter 70 Aid- most recent information January 2017
- Use of “Banked” Special Revenue Funds

FY18 GENERAL FUND REVENUE GROWTH

	FY 2017	FY 2018	\$ Change	% Change
Property taxes	\$112,543,675	\$116,261,520	\$3,717,845	3.3%
Other taxes	\$8,392,547	\$8,989,000	\$596,453	7.1%
State aid	\$15,884,365	\$16,059,480	\$175,115	1.1%
All other	\$13,647,960	\$13,650,060	\$2,100	0.02%
Total	\$150,468,547	\$154,960,060	\$4,491,513	3.0%

CHANGE IN FIXED COSTS

	FY 2017	FY 2018	\$ Change	% Change
School Assessments	\$7,256,946	\$7,611,709	\$354,763	4.9%
Employee Benefits	\$22,362,912	\$23,350,000	\$987,088	4.4%
Debt Service	\$9,172,108	\$9,722,707	\$550,600	6.0%
Other Fixed Costs	\$12,178,389	\$11,667,631	(\$510,759)	(4.2%)
Total	\$50,970,355	\$52,352,047	\$1,381,692	2.7%

FY 2018 PRELIMINARY REVENUE ALLOCATION

	FY 2017	FY 2018	Change	
Revenue	\$150,468,547	\$154,960,060	\$4,491,513	3.0%
Fixed Costs	(\$50,970,355)	(\$52,352,047)	(\$1,381,692)	2.7%
Balance Available For Operations	\$99,498,192	\$102,608,013	\$3,109,821	3.1%
Municipal Operations	\$36,378,307	\$37,622,235	\$1,243,928	3.4%
School Operations	\$63,119,885	\$64,985,778	\$1,865,893	2.9%
Total	\$99,498,192	\$102,608,013	\$3,109,821	3.1%

CIRCUIT BREAKER

- State special education reimbursement program, was started in FY04 to provide additional state funding to districts for high-cost special education students.
- The threshold for eligibility is tied to four times the state average foundation budget per pupil (\$42,840) as calculated under the chapter 70 program, with the state paying 75 percent of the costs above that threshold.

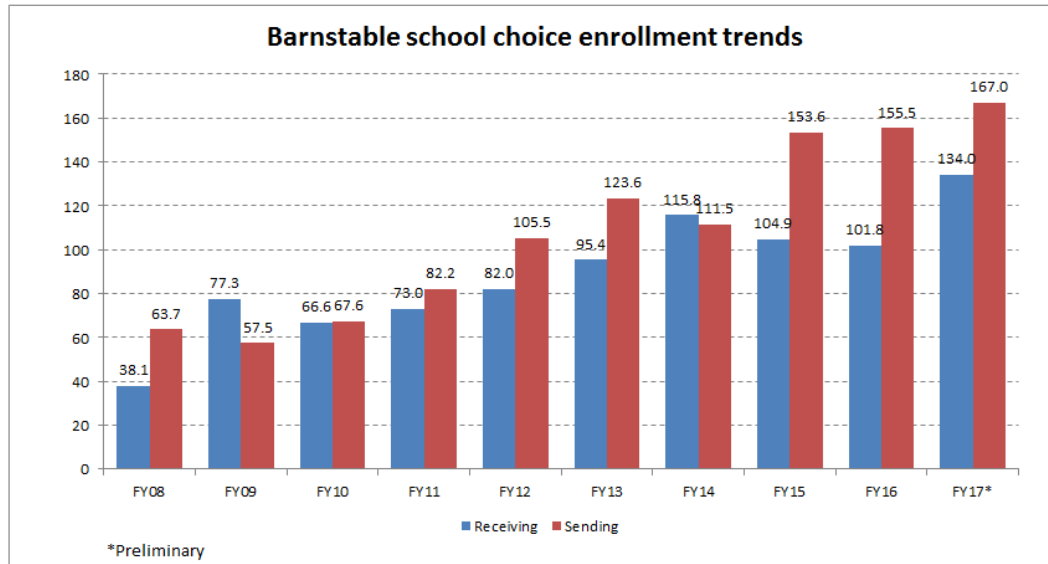
Reimbursement Year	Prior Year Activity				Special Indicator Reimb	Reimb	Total Reimb	Total Adjusted Reimb	Rate %
	Eligible Students Claimed	Total Eligible Expenses	Foundation	Net Claim					
FY17	52	4,461,655	2,184,840	2,276,815	52,980	1,556,686	1,609,666	1,609,666	70.00
FY16	59	5,330,662	2,432,752	2,897,910	185,588	2,034,242	2,219,830	2,219,830	75.00
FY15	54	4,973,503	2,236,032	2,737,471	196,818	1,868,935	2,065,753	2,065,753	73.50
FY14	44	4,208,139	1,782,528	2,425,611	-	1,819,218	1,819,218	1,819,218	75.00

SCHOOL CHOICE

School Choice Pupils and Tuition, FY17 Preliminary as of December 2016

	FY17 Receiving FTE	FY17 Receiving Tuition	FY17 Sending FTE	FY17 Sending Tuition			Net Receiving Tuition FY17	Net Sending Tuition FY17
BARNSTABLE	134.0	833,956	167.0	973,892			833,956	973,892

Massachusetts Department of Elementary and Secondary Education
Office of District and School Finance





GENERAL OPERATING BUDGET

Expense

BUDGET PRIORITIES

- Increase effectiveness of Tier I instruction for all students through professional development, instructional resources and use of time on learning.
- Enhance the quality and consistency of curriculum through a cycle of continuous curriculum review and refinement in alignment with the Massachusetts Curriculum Standards.
- Enhance social, emotional, and academic development (SEAD) for students through MTSS structures and systems.
- Increase opportunities for students and teachers to enhance learning through the use of various technology tools.

FY 2018 BUDGET DRIVERS

Guidelines

- Target pupil/teacher ratio
- Budget for salary step / lane changes
- Meet contractual obligations- OOD, Transportation, Utilities
- “New program requests should only be made after a determination of alignment to priorities and review of reallocation possibilities.”

Site Requests

- 62 Site Submissions
- Requests totaling \$3.6 million
- 29.78 FTE
 - 1.9 FTE Grant to General Operating Budget

FY 2018 BUDGET DRIVERS

Categories	FTE Change	Cost
Athletics	-	\$ 48,000
Districtwide Academic Leadership	0.60	\$ 54,865
Finance and Administrative Services	0.20	\$ 33,394
Guidance	5.36	\$ 344,841
Instructional Supplies /Equipment	-	\$ 454,300
Non-Clerical Paraprofessionals	8.49	\$ 248,411
Operation and Maintenance of Plant	1.25	\$ 403,213
Professional Development	-	\$ 14,610
Programs with Other Districts	-	\$ 305,612
School Curriculum Leaders	1.00	\$ 104,358
School Leadership	2.00	\$ 141,469
Student Transportation	-	\$ 515,100
Substitute	-	\$ 107,665
Teacher/Specialist Teacher	10.88	\$ 828,345
Grand Total	29.78	\$ 3,604,183

INITIAL FY2018 PROGRAMMING ADJUSTMENTS

Budget Driver	Cost
School Counselor (0.5 FTE)	\$ 30,022
ESL Interventionist BHS (1.00)	\$ 35,802
Grant Positions to General Fund (1.91 FTE)	\$175,130
Special Education Assistants (3.0 FTE)	\$ 97,026
Bus Contract	\$340,000
Contracted Services	\$150,000

FY 2018 PRELIMINARY PROJECTION

FY17 Budget :	\$ 66,050,000
Salary /Wage Adjustments:	1,344,706
<i>Step/Lane, Retirements, Personnel Adjustments</i>	
<i>New Positions</i>	
Operating /Contracted Services:	490,000
<i>Transportation, Contracted Services</i>	
Total FY2018 Operating Budget:	\$ 67,884,706