

Operating Budget - FY24

School Committee – February 01, 2023



Annual Budget

- The annual budget is the financial expression of the educational program of the school department, and it reflects the goals and objectives of the School Committee to meet the needs of all students.
- The budget then is more than just a financial instrument and requires on the part of the Committee, the staff, and the community an orderly and cooperative effort to ensure sound fiscal practices for achieving the educational goals and objectives of the school system.
- Public school budgeting is regulated and controlled by legislation, state regulations, and local School Committee requirements. The operating budget for the school system will be prepared and presented in line with state policy and will be developed and refined in accordance with these same requirements.
- The Superintendent will serve as budget officer but he/she may delegate portions of this responsibility to members of his/her staff, as he/she deems appropriate. The three general areas of responsibility for the Superintendent as budget officer will be budget preparation, budget presentation, and budget administration

Budget Development To-Date

Date	Action Step
10/20/2022	Town Council conducts joint meeting with School Committee in accordance with Town Charter to review financial condition and financial policies of the Town.
10/31/2022	Town Manager & School Superintendent develop annual policy agreement on allocation of projected FY24 General Fund revenue growth.
12/22/2022	Site / Department FY24 budget updates due to Administration.
January 2023	Central Office & Principal Budget Development Meetings.
02/01/2023	School Committee - Initial Presentation

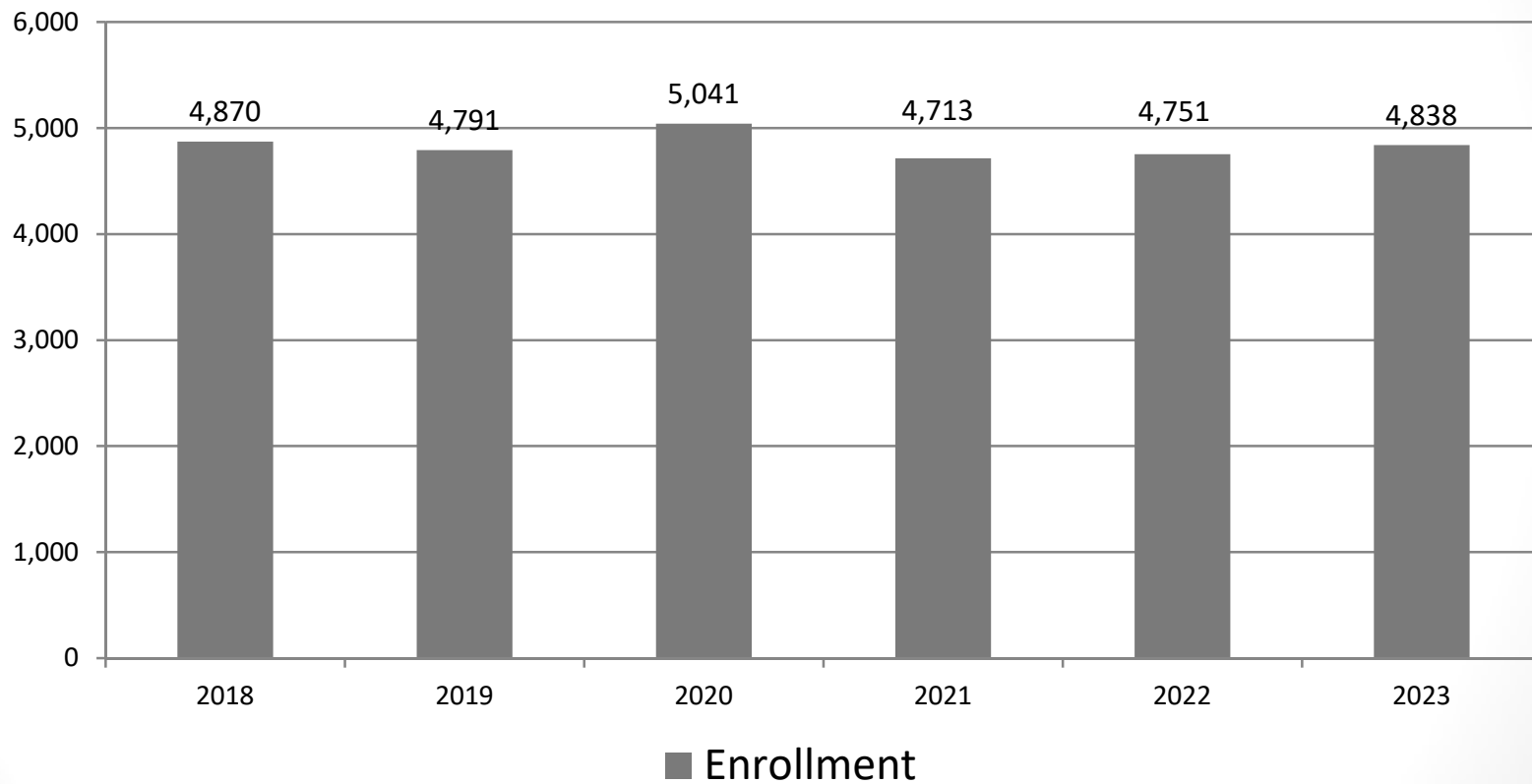
Superintendent Priorities

- Equitable Allocation of resources
 - Elementary – Paraprofessionals
 - District wide – English Language , Special Education educators and Related Service providers
- Talent Development
 - Recruitment and Retention strategies
 - Professional Development and Succession planning
- Instructional Resources
 - Curriculum supports
- Facilities- Planning / Space Needs
- Conservative Budget Development with Long-term considerations - FY25 ESSER / CWMP

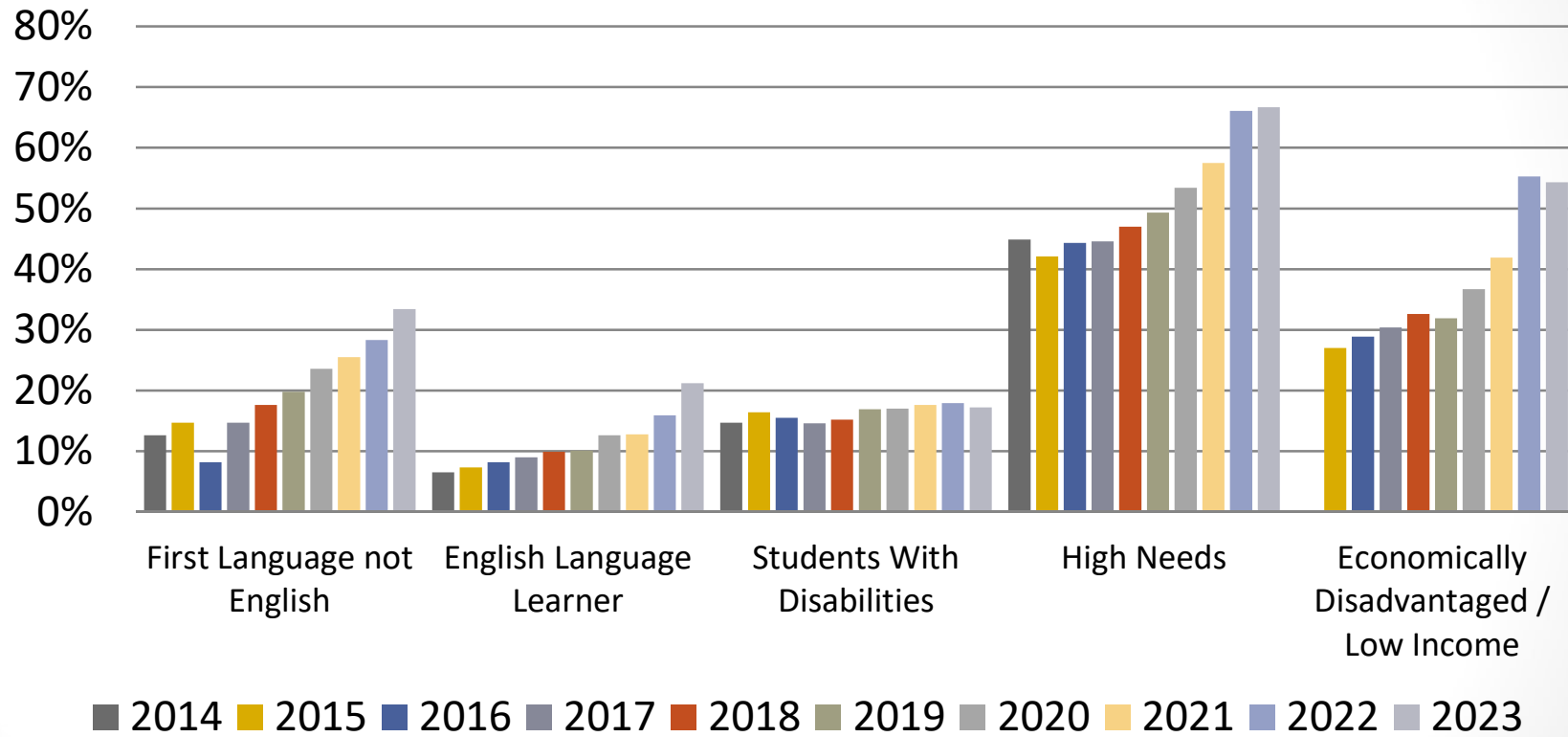
Budget Assumptions

Category	Change
Preliminary Revenue Share Allocation	\$80,005,459 4.20% ↑
Salary / Wages	Per CBA / 3% ↑
Revolving Fund – Prior Year Revenue	(\$-225,257) -7.73% ↓
Continued Funding to Substitutes	\$50,000 ↑
Inflationary Adjustments, Software, Facilities, Tuition	\$300,000 + ↑
Savings Account Support – Superintendent Investments	TBD

District Enrollment FY18-23



Barnstable School Enrollment Trends Subgroups



Source: <https://profiles.doe.mass.edu/profiles/student>.

Barnstable Public Schools – FY24

GENERAL FUND SUPPORT



FY24 Revenue Share Agreement

	BUDGET		CHANGE	
	FY 2023	FY 2024	\$	%
TOTAL PROPERTY TAXES	138,562,252	143,532,955	4,970,703	3.59%
TOTAL OTHER TAXES	8,861,093	10,262,000	1,400,907	15.81%
TOTAL STATE AID	23,827,367	24,370,859	543,492	2.28%
TOTAL CHARGES FOR SERVICES	1,838,500	2,019,000	180,500	9.82%
TOTAL FEES	923,500	934,500	11,000	1.19%
TOTAL FINES & PENALTIES	1,190,000	1,230,000	40,000	3.36%
TOTAL LICENSES	422,050	498,850	76,800	18.20%
TOTAL OTHER REVENUE	1,546,500	1,864,000	317,500	20.53%
TOTAL PERMITS	1,393,200	1,659,200	266,000	19.09%
TOTAL SPECIAL ASSESSMENTS	236,000	261,000	25,000	10.59%
TOTAL TRANSFERS IN	5,234,669	5,505,620	270,951	5.18%
GRAND TOTAL REVENUE	184,035,131	192,137,984	8,102,853	4.40%

	BUDGET		CHANGE	
	FY 2023	FY 2024	\$	%
TOTAL SCHOOL ASSESSMENTS	13,007,663	13,385,151	377,488	2.90%
TOTAL EMPLOYEE BENEFITS	27,806,282	28,814,683	1,008,401	3.63%
TOTAL OTHER FIXED COSTS	18,102,449	19,413,600	1,311,151	7.24%
TOTAL STATE & COUNTY ASSESSMENTS	2,917,084	2,949,816	32,732	1.12%
TOTAL FIXED COSTS	61,833,478	64,563,250	2,729,772	4.41%
NET REVENUE AVAILABLE FOR OPERATING BUDGETS	122,201,653	127,574,734	5,373,081	4.40%
OPERATING BUDGET ALLOCATIONS				
MUNICIPAL BUDGET	45,420,042	47,569,275	2,149,233	4.73%
SCHOOL BUDGET	76,781,611	80,005,459	3,223,848	4.20%
TOTAL OPERATING BUDGETS	\$122,201,653	\$127,574,734	\$5,373,081	4.40%

Town Charter

Section 6-1 Annual Budget Policy.

The president of the town council shall call a joint meeting of the town council and school committee prior to the commencement of the budget process to review the financial condition of the town, revenue and expenditure forecasts and other relevant information in order to develop a coordinated budget.

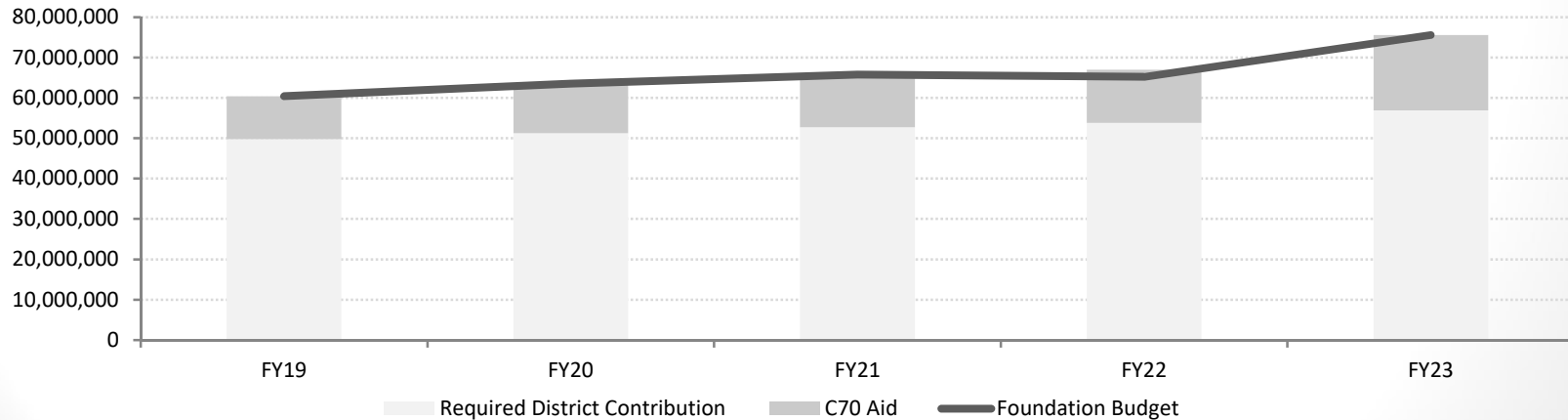
The town manager and superintendent of schools shall be required to develop an annual policy agreement on the allocation of the projected revenue between the general government operations and the school department operations.

Said agreement shall be subject to review of the school committee and the town council

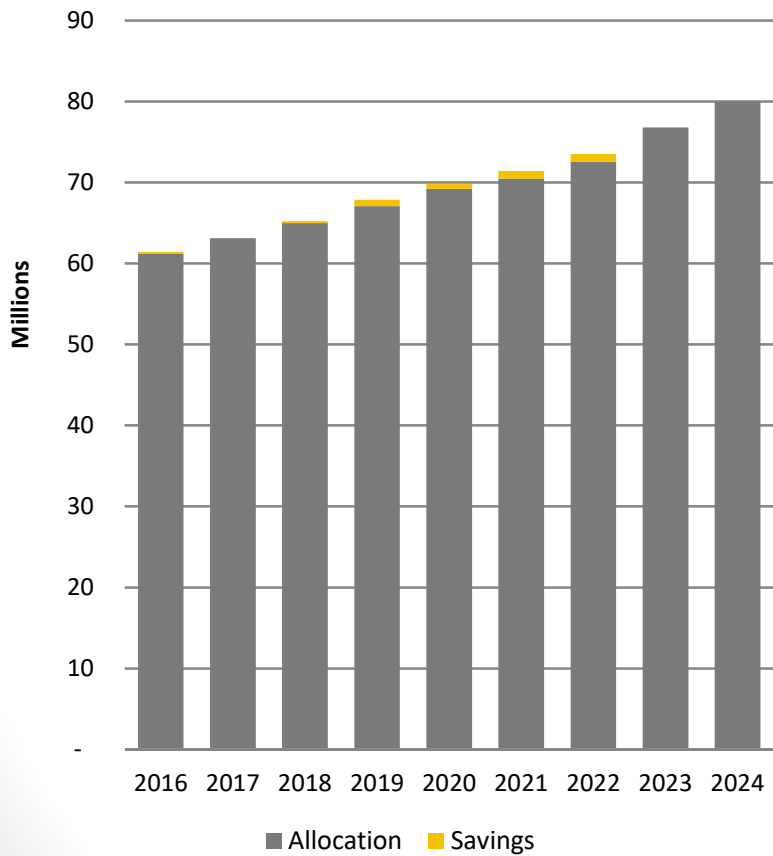
Chapter 70.

	FY22	FY23	FY22 to FY23 Change	FY22 to FY23 Pct. Chg.	FY24 Estimate	FY23 to FY24 Change	FY23 to FY24 Pct. Chg.
Enrollment	5,147	5,193	46	0.89%			
Foundation budget	65,238,260	75,594,780	10,356,520	15.87%			
Required district contribution	53,821,564	56,888,584	3,067,020	5.70%			
Chapter 70 aid	13,165,466	18,706,196	5,540,730	42.09%	19,173,851	467,655	2.50%
Required net school spending (NSS)	66,987,030	75,594,780	8,607,750	12.85%			

Five Year Trend



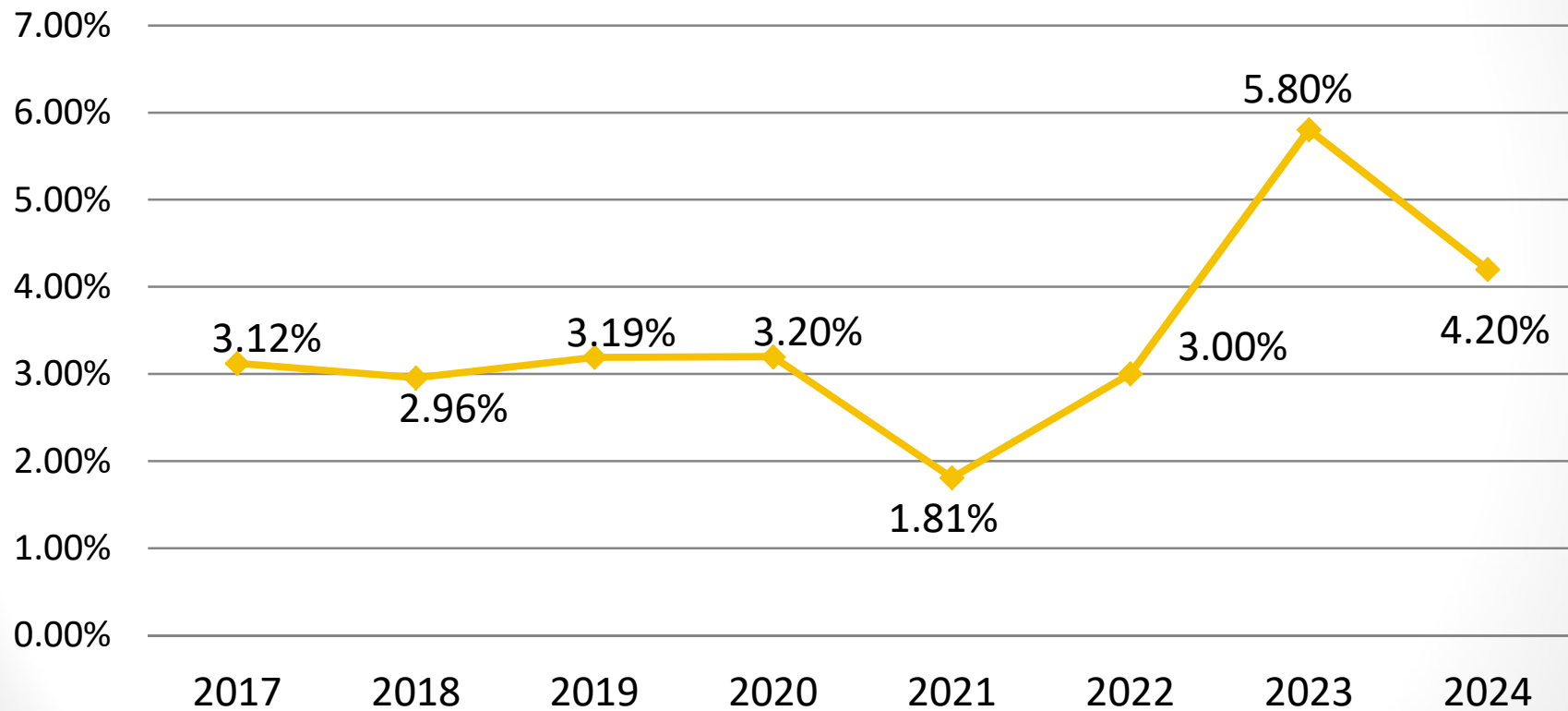
General Fund Allocation



Fiscal Year	Allocation	(\$ Chg.	Savings Use
2018	64,985,778	1,865,893	230,306
2019	67,059,622	2,073,844	800,686
2020	69,202,978	2,143,356	600,000
2021	70,454,703	1,251,725	950,531
2022	72,570,368	2,115,665	950,531
2023	76,781,611	4,211,243	-
2024	80,005,459	3,223,938	-

General Fund Allocation Growth

Allocation Chg. (Adjusted for Savings)





Barnstable Public Schools – FY24

REVOLVING ACCOUNT OFFSETS

School Choice Revolving Fund

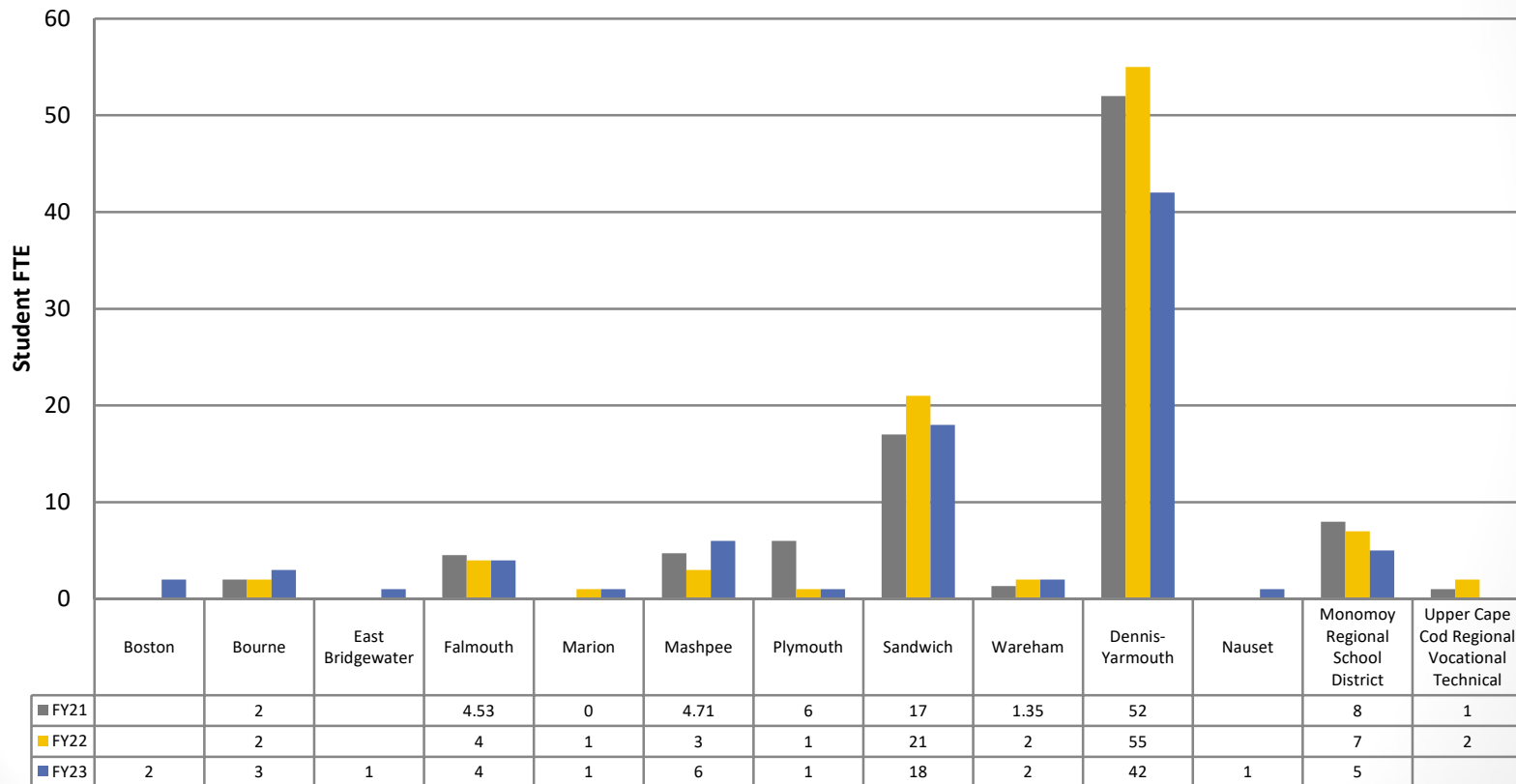
- The inter-district school choice program under [G.L. c. 76, § 12B](#), allows families to enroll their children in schools in communities other than the city or town in which they reside.
- Tuition is paid by the sending district to the receiving district.
 - The regular day school choice tuition rate is \$5,000 per student for school districts
 - \$9,259 per student for Commonwealth virtual schools
 - An incremental cost is also added to the tuition for each special education student reflecting the additional cost of the services that they are receiving.
- Districts may elect not to enroll school choice students if no space is available

School Choice Revolving Fund

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Proposed
Starting Balance	1,149,087	1,046,856	1,075,424	1,085,172	1,704,897	1,951,104	1,677,564
Revenue	539,484	611,117	595,365	619,725	611,207	531,460	525,000
Expense	(641,715)	(582,549)	(585,617)	-	(365,000)	(805,000)	(600,000)
Closing Balance	1,046,856	1,075,424	1,085,172	1,704,897	1,951,104	1,677,564	1,602,564

School Choice Revolving Fund

School Choice Receiving Tuition



Circuit Breaker

- The state special education reimbursement program, 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 (FY22 \$46,705) the state average foundation budget per pupil as calculated under the chapter 70 program, with the state paying 75 percent of the costs above that threshold.
- Circuit breaker reimbursements are for the district's prior year's expenses.
- Standard rates for each type of service are established annually by DESE based on statewide surveys and are used to calculate the reimbursable cost for each student
- Funds may be expended by the school committee in the year received or in the following fiscal year for any special education- related purposes, without further appropriation

Circuit Breaker

FY22 CIRCUIT BREAKER STUDENT DETAILS						FY23 REIMBURSEMENT			
Eligible Students Claimed	Total Eligible Expenses	Foundation Amount	Net Instructional & Tuition Costs	Eligible Transp. Costs	Net Claim	Instructional & Tuition @ 75% Reimb	Transp. Reimb @ 75%	Prior Year Adj.	Total Reimb
69	6,145,631	3,362,773	2,514,183	268,677	2,782,860	1,885,643	201,509		2,087,152

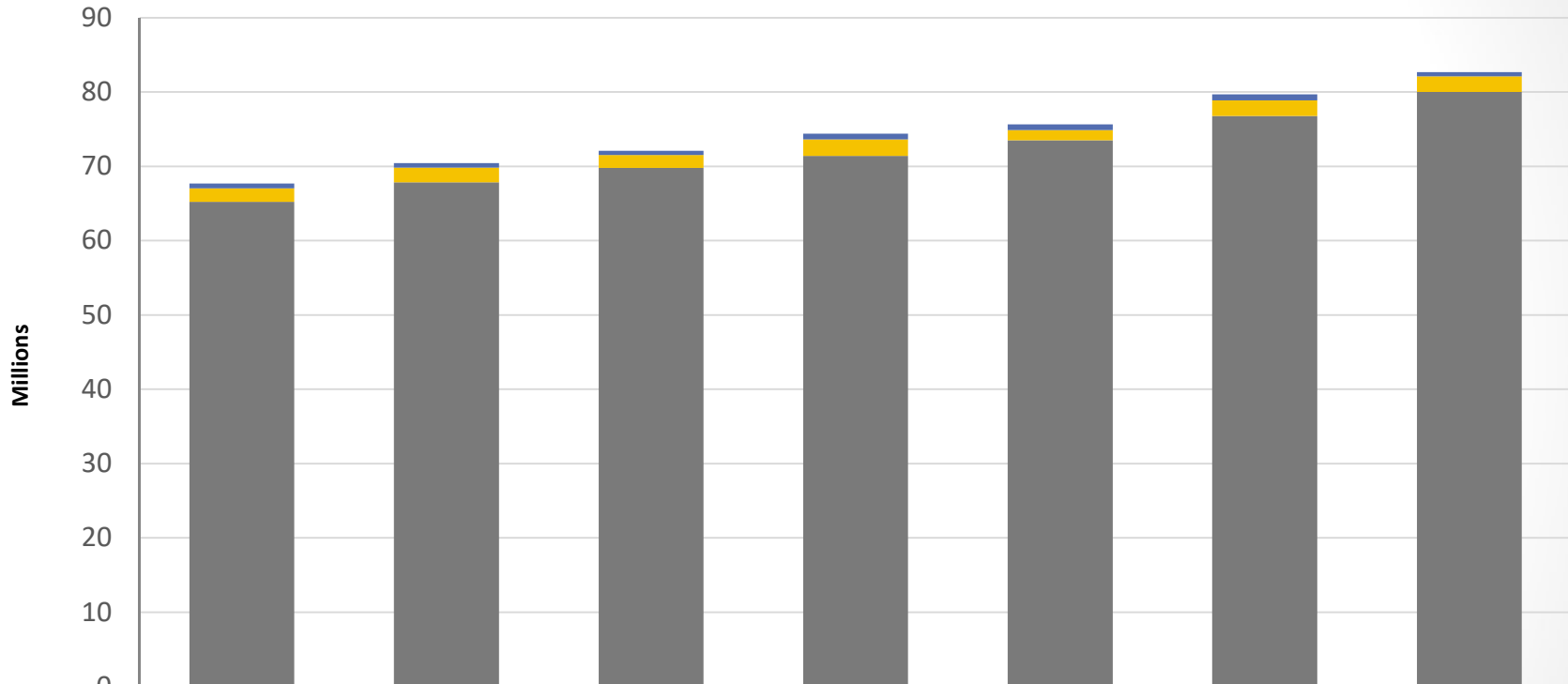
	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Proposed
Starting Balance	1,831,907	1,969,143	1,710,056	1,826,698	1,749,511	2,107,409	2,087,152
Revenue	1,969,143	1,710,056	1,826,698	1,749,511	2,107,409	2,087,152	1,950,000
Expense	(1,831,907)	(1,969,143)	(1,710,056)	(1,826,698)	(1,749,511)	(2,107,409)	(2,087,152)
Closing Balance	1,969,143	1,710,056	1,826,698	1,749,511	2,107,409	2,087,152	1,950,000



Barnstable Public Schools – FY24

BUDGET PLANNING

General Fund Allocation



	FY18	FY19	FY20	FY21	FY22	FY23	FY24 Prj
■ School Choice	641,715	582,549	585,617	750,000	765,000	805,000	600,000
■ Circuit Breaker	1,831,907	1,969,143	1,710,056	2,229,181	1,336,352	2,107,409	2,087,152
■ General Fund	65,216,084	67,860,308	69,802,978	71,405,234	73,520,899	76,781,611	80,005,459

Site / Dept. Priorities

- 96 Submissions from 18 sites.
- Net cost of requests \$4.1 million.
- Position requests 47.32 FTE.
- Major submission themes:
 - English Language Learner Support.
 - Family Liaison
 - Translation
 - Instructional Leadership.
 - Paraprofessional Support Kindergarten / 1st Grade

Next Steps

Date	Action Step
02/15/2023	School Committee Budget Roundtable
03/01/2023	School Committee Budget Review
03/15/2023	FY24 Budget Public Hearing
04/05/2023	Budget Adoption
04/06/2023	Proposed Budget Submitted to Town Manager