



FY25 Operating Budget Update

March 06, 2024

Budget Timeline

Date	Action Step
02/14/2024	School Committee Budget Roundtable
03/06/2024	School Committee Budget Update
03/20/2024	FY25 Budget Public Hearing
04/03/2024	Budget Adoption
04/04/2024	Proposed Budget Submitted to Town Manager

Budget Assumptions

Category	Initial	Revised	
Preliminary Revenue Share Allocation	\$86,920,410 5.02%	\$86,920,410	-
Revolving Fund Offset (<i>Prior Year Revenue</i>)	(\$-243,276)	\$6,724	↑
Incorporating ESSER into Operating Budget	\$2,279,758	\$2,182,931	↓
Salary / Wages	\$2,179,957	\$2,945,980	↑
Special Education <u>Increase</u> (tuition & transp.)	\$1,562,158	\$1,106,967	↓
Inflationary Adjustments, Software, Utilities	\$822,247	\$822,247	-
Continued Funding to Substitutes (BBS)	\$343,377	\$243,377	↓
Savings Account Support – Incorporating ESSER +	\$2,279,758	\$2,321,520	↑

Additional Details

Special Education Increases

- Out of District Tuition (\$634,562)
- Extended School Year (\$95,642)
- Additional Out of District Transportation (\$500,000)

Inflationary Adjustments

- NECC Contracted Services (\$104,653)
- Cybersecurity Platform (\$148,139)
- Software Increases (\$17,630)
- Utilities (\$532,581)
- Regular Transportation (\$150,000)

Changes Since Initial Budget Projection

- Initial School General Fund Allocation Will Remain at \$86,920,410 as forecasted at October Joint Budget Meeting.
 - Despite lower than expected Chapter 70 funding, Town to support forecasted number with adjustment to revenue projections.
 - No Longer Projecting additional \$1M Use of Savings to Balance Budget.
- \$2.04M of Recommended Investments Added to FY25 Budget.
- Updated Salary & Wage Estimate Based on Current Bargaining.
- \$2.24M of Offsets & Reallocations Identified.

Superintendent Priorities

- Support Goals of District Improvement Plan
- Attend to a Diverse Set of Student Needs
- Continued Focus on Equitable Allocation of Resources
 - Paraprofessionals, Related Service Providers, English Language Educators, Special Education Educators, Counseling Staff, Interventionists, Space / Facilities
- Efficient and Effective Systems
- Facilities Planning / Space Needs
- Conservative Budget Development – FY25 ESSER Expiration
- Sustainability, Predictability, Transparency

Site / Dept. Priorities

- 108 Submissions from 18 sites.
- Net cost of requests \$5.1 million.
- Position requests 70.2 FTE.
- Sites were also asked to consider reallocation of resources.
- Major submission themes:
 - Retain most ESSER funded positions
 - Counselors, PCAs, Teachers
 - English Language Learner Support
 - Family Liaison; Translation
 - Teachers and bilingual paraprofessionals
 - Special Education
 - Teachers, paraprofessionals, team chair / coordinators

ESSER FUNDED POSITIONS TO RETAIN

Positions	FTE	Site
EL Teachers	5.5	Multiple
Social Workers/Counselors	5	Multiple
PCAs	10	Multiple
Special Education Teacher	2	Multiple
Interventionists	3	Multiple
General Ed Teacher	3	BHS
AA	1 (2 PT)	Multiple
Other	1	BHS
	30.5	

FY25 Recommended Investments – Part I

Site	Request	FTE	Requested Amount	Comments	Rec FTE	Recommended Amount
2120 - Centerville	2 SPED Teachers	2	\$164,000	Mandated services	2	\$164,000
District wide	PCAs	8	\$288,000	May include PCAs; Mandated services; partial offset available	8	\$288,000
2120 - Centerville	SLPA	1	\$32,000	Mandated services	1	\$32,000
2160 - HYW	Increase Art Teacher to 1 FTE	0.2	\$16,372	Restores Title I expense more appropriately; partial offset available	0.2	\$16,372
2200 - BCIS	.2 Science Teacher	0.2	\$20,862	Address scheduling needs	0.2	\$20,862
2200 - BCIS	.4 Art Teacher	0.4	\$38,000	Address scheduling needs	0.4	\$38,000
2410 - BHS	JROTC Staff	2	\$200,000	Strategic initiative; total staffing costs are \$200,000; 50% reimbursement from Coast Guard	2	\$200,000
2410 - BHS	New Teacher for PostGrad Program	1	\$81,864	Mandated services	1	\$81,864
2410 - BHS	ELL Teacher	1	\$81,864	Mandated services	1	\$81,864
2410 - BHS	Teaching Assistants	2	\$71,044	Bilingual preferred for EL Newcomer Program	2	\$71,044
2410 - BHS	Community Mentor Stipends		\$100,000	Will pursue grant funding to offset		\$100,000

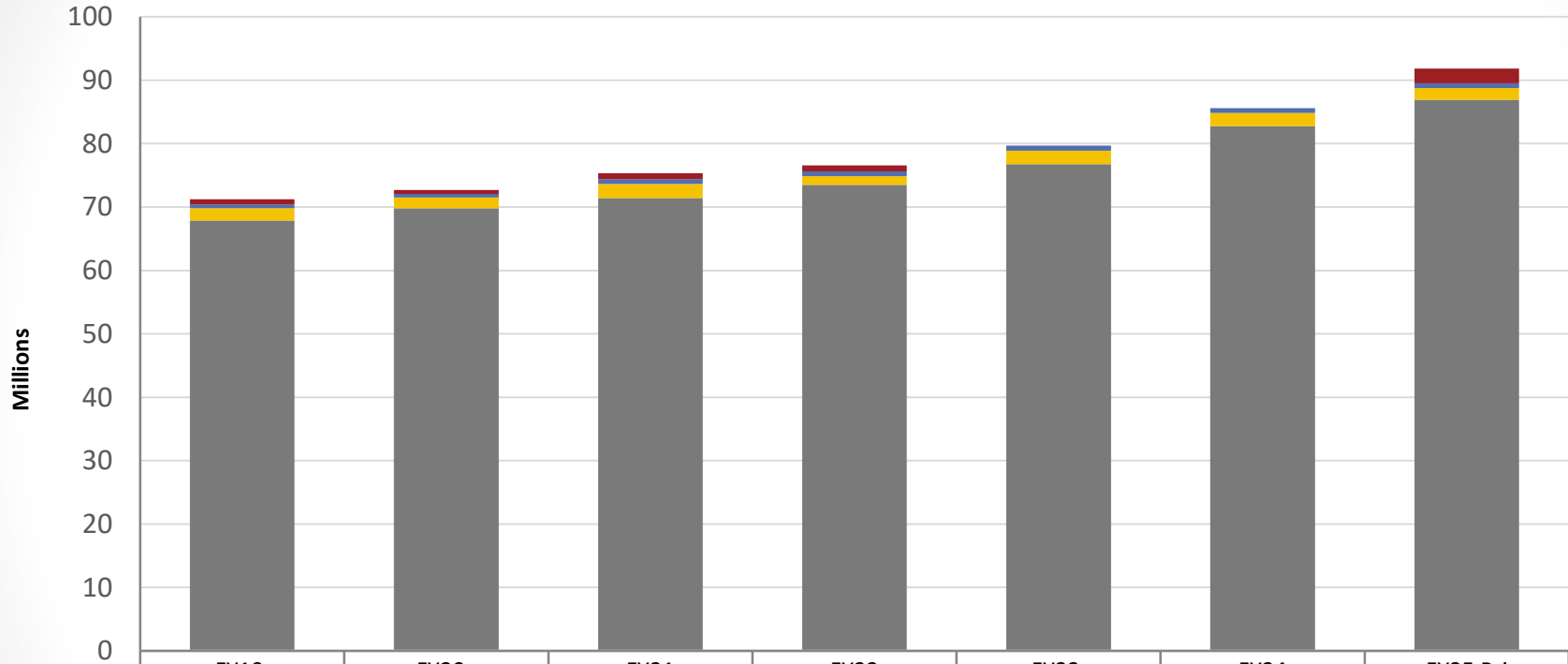
FY25 Recommended Investments – Part II

Site	Request	FTE	Requested Amount	Comments	Rec FTE	Recommended Amount
2510 - SPED	ESY		\$73,942	Mandated services		\$73,942
2510 - SPED	Summer ESY Nursing		\$21,700	Need to shift nursing support out of grant; Mandated services		\$21,700
2510 - SPED	Increase Translation Services		\$80,000	Exploring competitive and strategic long-term solutions (RFP, state bid, internal structures)		\$80,000
2610 - ATH	Increase Athletic Budget		\$234,854	Apparel; EMT services; Game Day Management; Officials; Transportation; Uniforms; Asst. Athletic Director stipend; Offset suggested		\$170,000
2730 - TRANS	After School Transportation		\$37,815	To continue to provide after school transportation for thriving extracurriculars; Offset suggested		\$37,815
2720 - TECH	Device Lease & Purchase		\$67,000	Increase from FY24		\$67,000
2810 - MAINT	Contracted Services		\$438,700			\$200,000
2810 - MAINT	Staff Devices		\$70,000	To meet current requirements; 4 year lease (extend usage)		\$54,000
2810 - MAINT	Custodial Staffing	10	\$520,000	Floater positions to provide enhanced coverage across the District; 1 added FY 24	1	\$60,000
2510 - SPED	BCBA for PK-5	1	\$81,864	Offset available through reallocation from existing vacancy	1	\$81,864
2930 - AS	Curriculum Review		\$102,500	Support guaranteed and viable curriculum by content area District-wide; Offset with reallocation of some PD funds		\$102,500
Total	Total		\$2,842,381		19.8	\$2,040,827

Offsets and Reallocations

Site	Item	FTE	Comments	Amount
2410 - BHS	Coast Guard JROTC	2.0	Reimbursement	\$100,000
2610 - ATH	Revenue to revolving as offset		Increase fees as recommended	\$170,000
2730 - TRANS	Revenue to revolving as offset		Increase fees as recommended	\$95,250
2930 - AS	Professional Development Funds		Offset to support curriculum review	\$50,000
All sites	Reduce selected supply expenses by 5%		Estimate based on current FY 24 spending to date	\$500,000
TBD	Staff positions	18.6	Absorb through retirement/resignations wherever possible; maintain class sizes within contractual requirements	\$1,389,654
SPED	Review vacant positions	0.20	Medicaid coordinator	\$10,404
ELL	Review vacant positions	0.50	ELL Admin. Asst.	\$27,040
		21.3		\$2,242,348

Updated Funding Sources



	FY19	FY20	FY21	FY22	FY23	FY24	FY25 Prj
■ Savings	800,686	600,000	950,531	950,531			2,321,520
■ School Choice	582,549	585,617	750,000	765,000	805,000	748,139	750,000
■ Circuit Breaker	1,969,143	1,710,056	2,229,181	1,336,352	2,107,409	2,087,152	1,843,876
■ General Fund	67,860,308	69,802,978	71,405,234	73,520,899	76,781,611	82,761,867	86,920,410

FY25 Operating Budget Projection

	Fiscal Year 2023-2024 Current	Fiscal Year 2024-2025 Projected	FY24-25 Change(\$)	FY24-25 Change(%)
<u>Expense</u>				
Salary & Wages	67,887,704	70,833,684	2,945,980	4.3%
Supplies	1,768,937	1,699,490	(69,447)	-3.9%
Operating / Contracted Services	13,135,013	14,525,825	1,390,812	10.6%
ESSER		2,182,931	2,182,931	
Total Expense	82,791,655	89,241,930	6,450,275	7.79%
<u>Funding</u>				
General Fund	82,814,860	89,241,930	6,427,070	7.77%
Appropriation	82,814,860	86,920,410	4,105,550	4.96%
Savings Account		2,321,520	2,321,520	
Surplus (Deficit)	23,205	0		

User Fees – Athletics (Participants)

	Current	Proposed	Chng.
Full	\$ 150	\$ 300-150	\$ 150-0

- Fee structure has remained unchanged for past five years
- Athletic fees capped at \$450 per family per year
- New fee structure varies from \$300 - \$150 based on sport. The average fee would be \$200.
- If implemented, would increase revenue by approximately \$90,000.
- Athletic Department is supported largely by operating budget.

• Sample fee structure:

Season	Sport	Boys/Girls	Level	# of Players	Cost/Player
Fall	Football	Boys	Varsity	53	\$225.00
			JV	20	\$200.00
			Freshman	15	\$175.00
	Soccer	Boys	Varsity	19	\$200.00
			JV	16	\$175.00
			Freshman	19	\$150.00
		Girls	Varsity	15	\$200.00
			JV	18	\$175.00

User Fees – Athletics (Gate)

	Sport	Est. Avg/Game	Tickets	Ticket Price	Home Games
Fall	Football	1000	Adults	\$6.00	4
			Student	\$5.00	
			BIS Student	\$2.00	
			Adults	\$6.00	
			Student	\$5.00	
			BIS Student	\$2.00	
	Volleyball	500	BIS Student	\$2.00	10
			Adults	\$6.00	4
	Boys Basketball	900	Student	\$5.00	
			BIS Student	\$2.00	
Adults			\$6.00		
Student			\$5.00		
Girls Basketball	450	BIS Student	\$2.00	10	
		Adults	\$6.00	10	
		Student	\$5.00		
		BIS Student	\$2.00		
Winter	Boys Hockey	600	Adults	\$6.00	10
			Student	\$5.00	
	Girls Hockey	100	BIS Student	\$2.00	10
			Adults	\$6.00	
			Student	\$5.00	
			BIS Student	\$2.00	

- Represents an additional \$80,000 in estimated annual revenue.

User Fees - Transportation

	Current	Proposed	Chng.
Full	\$ 200	\$ 300	\$ 100
Early Purchase Discount	\$ 175	\$ 250	\$ 75
Reduced	\$ 100	\$ 100	\$ -
Max Students per Family	2	3	1

- Fee structure has remained unchanged for past five years except for a \$25 reduction in FY22
- State average is \$250; with average cap on three students per family.
- Of 3,494 riders, 1,270 are full pay (mostly discounted rate). This equates to an approximate increase of \$95,250.
- Currently we have 29 families transporting three children. This equates to an increase of \$2,175.
- Currently using \$200,000 annually to supplement Transportation operating budget.
- Additional revenue sources could fund bus replacements, fuel costs, salaries of existing staff.

Next Steps

Date	Action Step
03/20/2024	FY25 School Budget Public Hearing
04/03/2024	Budget Adoption
04/04/2024	Proposed Budget Submitted to Town Manager