

# NORWELL PUBLIC SCHOOLS

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**FY'26**

**SCHOOL COMMITTEE BUDGET FOR  
PRESENTATION PURPOSES TO  
ADVISORY BOARD**

**February 10, 2025**

*Managing Resources*



# FY'26 Budget Development Process

September - October	<p><b>GOAL SETTING:</b> Identification of Budget Assumptions and Priorities</p> <ul style="list-style-type: none"> <li>• Faculty and Staff</li> <li>• School Councils</li> <li>• Assume Full Return to In-person Learning</li> <li>• COVID-19 Recovery Initiatives</li> </ul>	<b>Proposed FY'26 Budget</b>	<b>Percent Increase</b>	<b>Dollar Increase</b>
November - December	<p><b>INITIAL REQUEST:</b> Identification of Resources Needed</p> <ul style="list-style-type: none"> <li>• Faculty and Staff</li> <li>• Building Principals</li> <li>• Program Directors</li> <li>• Strategic Staffing Levels</li> </ul>	<p><b>INITIAL</b></p> <p>\$36,314,725</p>	8.73%	\$2,916,663
December - January	<p><b>EXECUTIVE BUDGET:</b> Continued Academic Access and Facility Preservation</p> <ul style="list-style-type: none"> <li>• Superintendent and Staff</li> <li>• Essential Staffing Levels</li> </ul>	<p><b>EXECUTIVE OVERRIDE BUDGET</b></p> <p>\$35,879,542</p>	7.43%	\$2,481,480



# Budget Summary Overview

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## Override Budget

- Large budget categories and variances
- Staffing
- Budget cycles
- Out-of-district special education tuitions
- Budget line roll-up and variances
- Other information

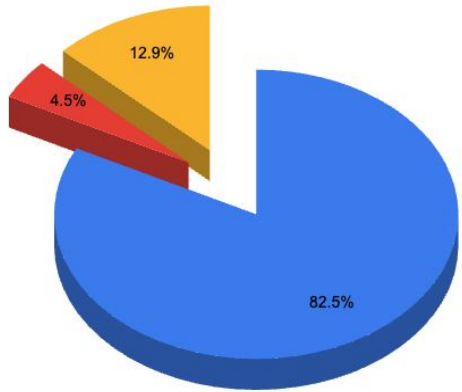
# Large Budget Categories and Variances

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**Large Budget Categories and Variances**

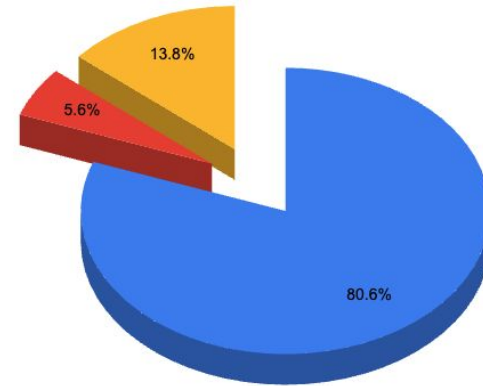
# Large Budget Category Breakdown FY'25 and FY'26

FY'25 Budget Breakdown \$33,398,062



● Salaries ● Out-of-District Special Education Tuitions ● Other

FY'26 Budget Breakdown \$35,879,542



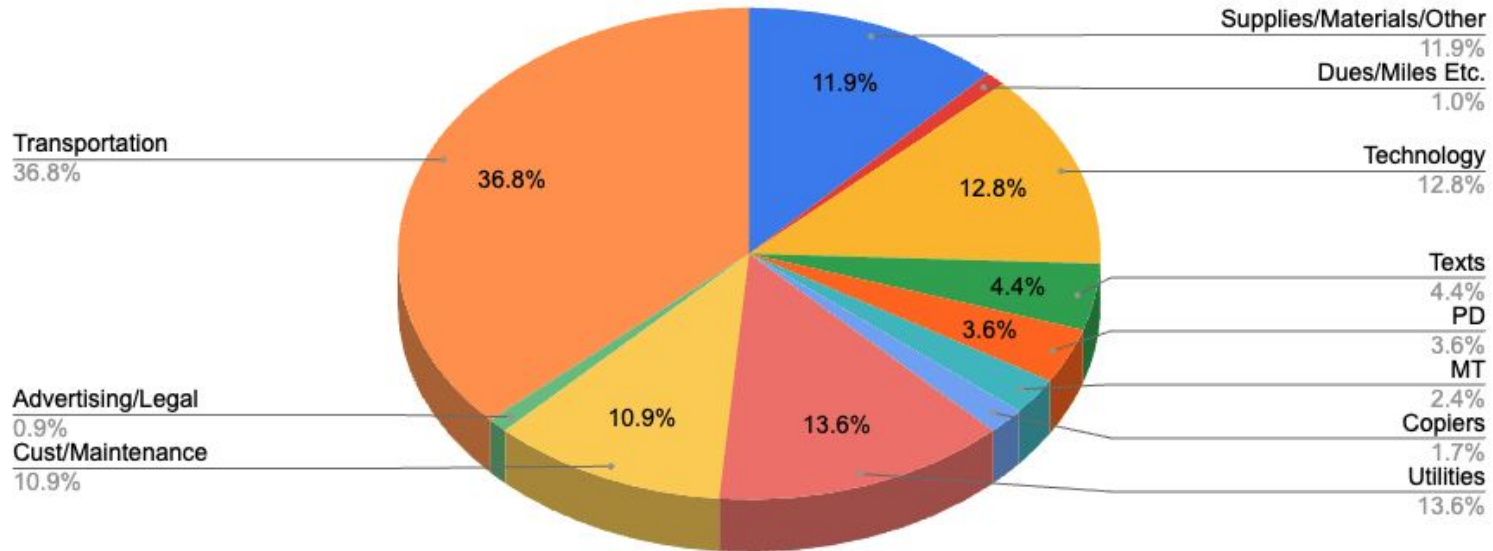
● Salaries ● Out-of-District Special Education Tuitions ● Other

# Major Category Comparisons

	FY'25	FY'26	FY'25 to FY'26	FY'26 % Change
<b>Salaries</b>	\$27,569,852	\$28,889,165	\$1,344,313	4.65%
<b>Out-of-District Special Education Tuition</b>	\$1,505,000	\$2,015,000	\$510,000	25.31%
<b>Other</b>	\$4,323,210	\$4,950,377	\$627,167	12.67%

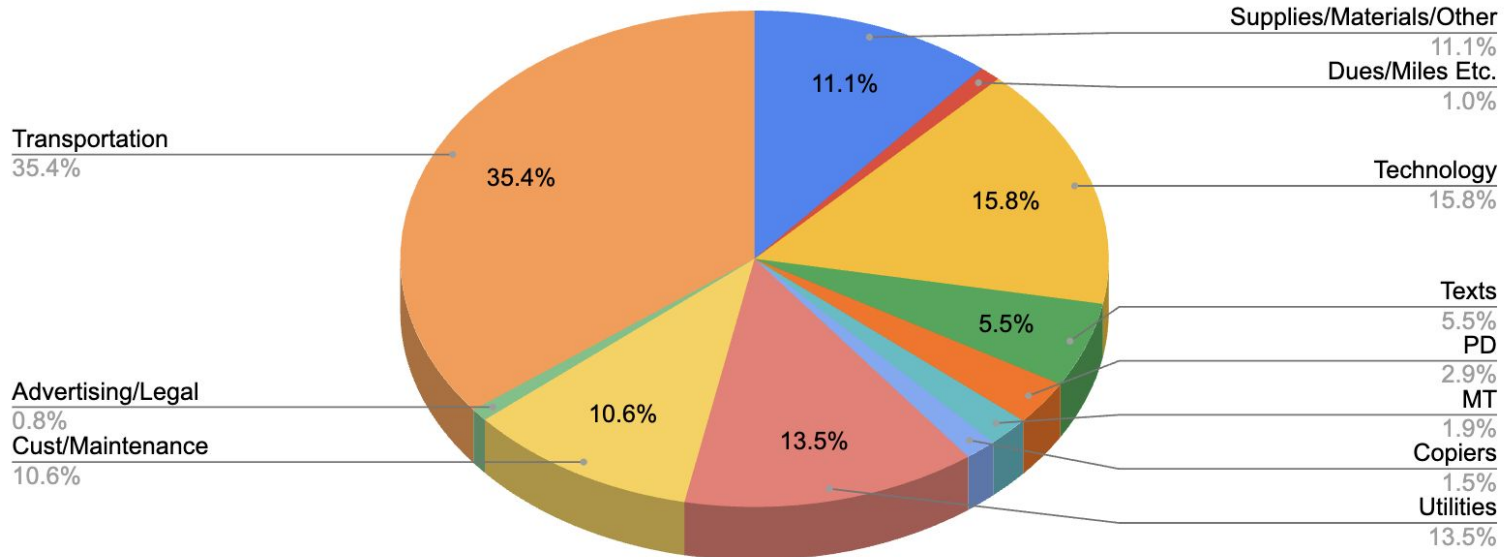
# FY'25 Breakdown of Other Category

FY'25 Other Breakdown \$4,323,210



# FY'26 Breakdown of Other Category

FY'26 Other Breakdown \$4,950,377





# Breakdown Comparisons

CATEGORY: OTHER	FY'25	FY'26	FY'25 to FY'26	FY'26 % Change
Supplies/Materials/Other	\$514,961	\$548,597	\$33,636	6.53% ↑
Professional Development	\$157,250	\$142,500	(\$14,750)	- 9.38% ↓
Copiers	\$75,310	\$72,000	(\$3,310)	- 4.40% ↓
Utilities	\$586,593	\$667,087	\$80,494	13.72% ↑
Advertising/Legal	\$41,000	\$40,400	(\$600)	- 1.46% ↓
Transportation	\$1,592,310	\$1,753,200	\$160,890	10.10% ↑
Technology	\$552,826	\$783,466	\$230,640	41.72% ↑
Texts	\$188,695	\$273,200	\$84,505	44.78% ↑
Medical Therapeutic	\$103,500	\$95,791	(\$7,709)	- 7.45% ↓
Cust. Supplies/Maintenance	\$469,460	\$524,486	\$55,026	11.72% ↑
Dues/Miles, Etc.	\$41,305	\$49,650	\$8,345	20.20% ↑

# Staffing

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Staffing

# Add Districtwide 5th Nurse 1.0 FTE

- On November 13, 2023, the school nurses shared a presentation with the School Committee
- The (MADPH) School Health Manual recommends a ratio of 1 nurse to 500 students. We do not meet the recommended ratio at any of our schools
- Will provide seamless substitute coverage for our students with extraordinary health needs
- Will address nurse mandated health screenings and state reporting requirements
- Will address nurse state requirements on field trips. There are approximately 50 field trips per year requiring a nurse
- In FY'24 nurse substitutes cost \$19,215. The daily sub rate for a nurse is \$165
- Will replace our student health aide

# 2023-2024 Special Education Program Review

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## ■ Findings:

The Director of Student Services has wide ranging responsibilities beyond special education and that include any and all student services beyond general education. As a small district, there are no additional administrators for English as a Secondary Language, Guidance and Counseling, Nursing, Civil Rights Compliance, etc.

Staff report that the APs are trained in special education and have the ability to make decisions regarding eligibility and services. However, some staff also raised concerns that the APs may not be experienced with some of the “nuances” of special education that can impact decisions and student services.

# Special Education Administrator Comparison

Town	Central Office Administrators	Building Based Special Education Administrators	Total Student Population	Percentage of Students with Disabilities
Cohasset	1	2	1420	17.0%
Duxbury	2	2	2779	16.8%
Hanover	2	4	2636	22.4%
Hingham	2	4	3746	18.3%
Norwell	1	0	2195	16.2%
Scituate	2.6	2	2776	18.5%
Sharon	1	6	3490	17.4%
Westwood	2	2	2881	21.5%



# Add Assistant Special Education Director 1.0 FTE

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- Assist Director of Student Services with the oversight of Special Education
- Attend all Initial Eligibility and IEP development meetings at the elementary and middle school levels
- Align Elementary IEP service delivery recommendations
- Formalize a Response to Intervention definition using the current NTSS screening data
- Support with state and federal data compliance and ESY programming
- Will allow for consistency in Team Meetings, direct special educator support, and consistent contact with families

# HS Transition Room Aide / Math Tutor Restructuring

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- The Transition Room aide will become a part of the Fund 1 budget
- The Math Tutor aide will be restored to the Fund 1 budget
- The Math Tutor aide is an essential part of our student support system. The District has been notified that it most likely will not receive Title 1 funds next year
- If there are no Title 1 funds there would be no math support at the HS
- The total cost of this restructuring is \$25,000

# Business Teacher Transition High School

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- If the override passes, the high school will replace a retiring Social Studies teacher with a Social Studies teacher who can build a business program
- Economics is included in the MA History & Social Science Curriculum Frameworks
- Business and economics classes will be added to the Social Studies course selections
- This will allow business course offerings to be built out overtime



# Staffing Positions Cut From Initial Budget

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- Middle School
  - School Counselor
- Elementary School
  - 2 Math Specialists
  - STEM Specialist
  - PE and Art 0.8 FTE increase

# Budget Cycles

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- **Administrative Technology**
- **Instructional Technology**
- **Infrastructure Technology**
- **Curriculum Resource Adoption**
- **Maintenance**
- **Transportation**

# Compromised Technology Cycle

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- In FY'24 we received an Article for \$120,000. In FY'25 we received an Article for \$140,000. These Articles were requested to reduce the operating budget as presented
- We cannot maintain our technology cycle with Articles. Our cycle rotates through Administrative, Instructional, and Infrastructure Technology areas. These cycles are essential to running our schools
- To maintain our technology cycle in FY'26 we will need an increase of \$210,000
- The cycle will increase modestly going forward

# FY'26 Administrative Technology Cycle

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- Maintain:
  - Aspen (SIS) and other administrative software programs for the district
  - District Hardware
- Added in FY'25 - Reflected in FY'26 budget
  - Google Cloud backup to manage risk of ransom attack
  - Aspen Module for registering students

# FY'26 Instructional Technology Cycle

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- Maintain:
  - Instructional Software
  - Firewall contracts, website, Google support, and Comcast
  - 6th and 9th grade iPads
- Cycle Through:
  - Laptops (NHS)
  - Additional iPads for Elementary Schools
  - Replace 1 computer lab

# FY'26 Infrastructure Technology Cycle

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- Maintain:
  - Replacement equipment - keyboards, printers, projectors, smart panels, repair and break fix
  - Tech maintenance - cables, computer batteries, toner, doors, badges, cameras
  - Network installation - camera licenses, phones, switch support, wifi subscription
- Off cycle this year

## NPS Curriculum Adoption Cycle

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
<b>Secondary</b>		End Cycle 2	Begin Cycle 3				
English	☐	☐	☐	☐	☐	☐	☐
Math	✓	✓		✓	✓	✓	
History/SS		✓			✓	✓	
World Languages						✓	✓
Science	✓	✓					✓
Arts/Wellness (DW)					✓		
<b>Elementary</b>							
ELA	✓	✓	✓				
Math	✓	✓					✓
ELA/Math iReady			☐	☐	☐	☐	☐
Budgeted	\$215,000	\$190,000	\$243,600	\$175,495	\$260,000	\$281,000	\$329,000
Actuals	\$165,871	\$221,384	\$254,873	\$131,725			
<b>Key</b>	✓ Major core materials w/ 5 or 6-year site licenses		☐ Yearly integrated core materials		DW = districtwide		



# FY'25 Curriculum Resource Adoption Cycle

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- K-5 iReady math and ELA assessment tools (ongoing)
- Middle School math year 1
- 6-12 ELA novels (ongoing)
- Health & Wellness Committee deferred adoption to FY'26
  
- Begin History/Social Studies review cycle



# FY'26 Curriculum Resource Adoption Cycle

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- Middle/High School year 1 of 2 for History/Social Studies adoption
- High School year 2 math adoption
- K-5 iReady math and ELA assessment tools (ongoing)
- Districtwide health and wellness materials (new frameworks)
- World language Latin AP exams changing – new text will be needed (off cycle)
- 6-12 ELA novels (ongoing)
- \$260,000 projected

# FY'25 Maintenance Cycle

<b>Maintenance</b>		
Roof Contracts	\$13,000	On cycle
Vinal Exterior Painting	\$10,000	On cycle
BDA Maintenance	\$10,000	On cycle
<b>Custodial</b>		
Supplies	\$23,000	On cycle
Other Capital Items	See Capital	

# FY'26 Maintenance Cycle

<b>Maintenance</b>		
Roof Repairs	\$30,000	On cycle
BDA's	\$16,000	Added to Cycle
<b>Capital/Articles</b>		
Lift Repair (Vinal)	(T.B.D.)	Capital
HVAC Controls (NMS)	\$40,000	Capital
Door Repairs (Cole)	\$30,000	Capital
Classroom Furniture (DW)	\$26,500	Article

# Transportation Cycle

	FY'25	FY'26
Regular day bus contract (fees)	\$1,227,512	\$1,360,000
McKinney Vento*	\$70,000	\$90,000
Special education	\$382,000	\$380,000
Circuit Breaker offset/IDEA	(\$150,000)	(\$150,000)
	\$1,530,110	\$1,680,000

\*McKinney Vento is an assistance act for homeless students. Homeless students may enroll in the district within which they reside or receive transportation to the district they were last enrolled. The State reimburses districts for transportation expenses after the end of year report, and reimbursements are returned to the municipality general fund.

# Transportation Cycle

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- New contract to be bid in the spring of 2025
- 10% increase expected
- Bidding for a 3 year contract with 2 extensions 1 year each

# Out-of-District Special Education Tuitions

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**Out-of-District Special Education Tuitions**

# Special Education Services are an Entitlement

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- Public schools have a State and Federal responsibility to provide a Free and Appropriate Public Education (FAPE) to students (ages 3-22) with disabilities
- Our first dollars must be applied to this entitlement
- If we are unable to meet the requirements, the District must seek additional funding from the Town

# Continuum of Special Education Services

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**FAPE:** All students with disabilities are eligible for a Free and Appropriate Public Education.

**In-District Programs:** Services delivered: a general education environment with supports.

**Out-of-District Programs:** A special education program located in a building or facility outside of the general education environment that provides educational services primarily to students with disabilities.

**Private Schools:** A private day or residential school, within or outside Massachusetts, that has applied to and received approval from DESE.

**Collaborative Programs:** Educational Collaboratives are formed by local school districts to create special education programs that supplement and strengthen the programs and services of member school districts.

**Other Mass Districts:** A program operated by a public school district in Massachusetts for resident students.



# Circuit Breaker

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**What is Circuit Breaker?** The State Special Education Reimbursement Program started in FY'04 to provide additional State funding to districts for high-cost special education students.

**Threshold:** The threshold was changed from four-times the state average foundation per pupil budget to a fixed amount that increases annually based on the foundation inflation index and is capped at 4.5%.

**Reimbursement:** Circuit Breaker reimbursements are for the district's prior year's expenses. Each summer, districts submit claim forms to DESE listing the types and amounts of special education instructional services provided to each student during the previous fiscal year. Administrative, transportation, evaluation and overhead costs are not reimbursable.

**Carryover:** Districts may expend these funds in the year received or carryover into the following fiscal year for any special education related purposes.

**Expenditures:** Amount of Circuit Breaker used to cover tuition costs in current year.

**Balance:** Circuit Breaker funds in reserve.

# Circuit Breaker Example

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## Circuit Breaker Example

If a student is placed at a private school at \$100,000 per year

- Tuition: \$100,000
- Less threshold: \$52,419
- $\$47,581 \times 75\% = \$35,686$  (reimbursed by the State)
- Actual cost to district: \$64,314

# Circuit Breaker Example with Transportation

## Circuit Breaker Example

If a student is placed at a Private School at \$100,000 per year

- Tuition: \$100,000
- Less threshold: \$52,419
- $\$47,581 \times 75\% = \$35,686$  (reimbursed by the State)
- Transportation: \$16,000
- Eligible transportation:  $\$16,000 \times 75\% = \$12,000$
- $\$12,000 \times 75\% = \$9,000^*$

\*Transportation funded at 44% for the FY'25 school year

# Out-of-District Special Education Tuitions

## Range of Annual Tuition Costs

### Private schools (range as defined by OSD)

- 180 days \$54,000 - \$297,000
- 216 days \$64,800 - \$356,400
- 365 days \$109,500 - \$602,250

### Collaboratives

- 180 days \$51,480 - \$125,000
- Changes differ based upon member and non-member rates
- Collaboratives also bill individually for related services
- An extended year program can have an additional 18 days

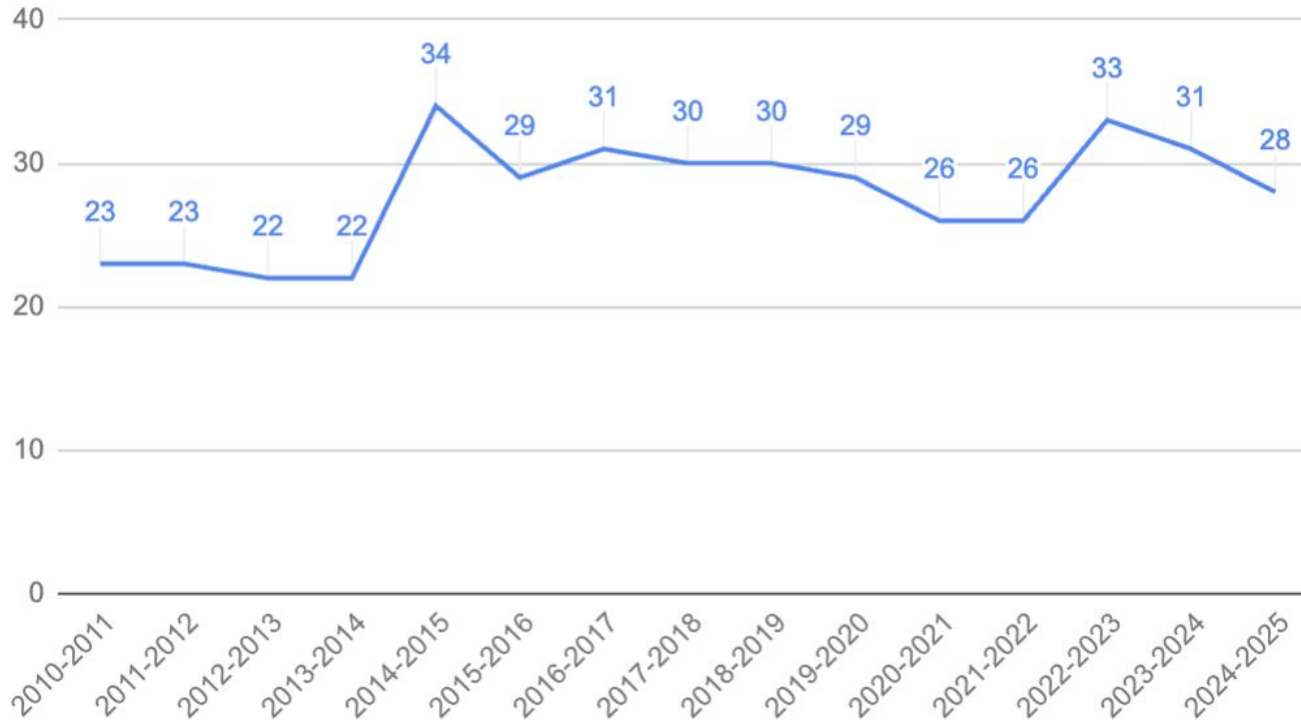
### Other Massachusetts districts

- 180 days \$17,100 - \$51,721



# Out-of-District Special Education Tuitions (10/1/24)

Number of Out of District Placements

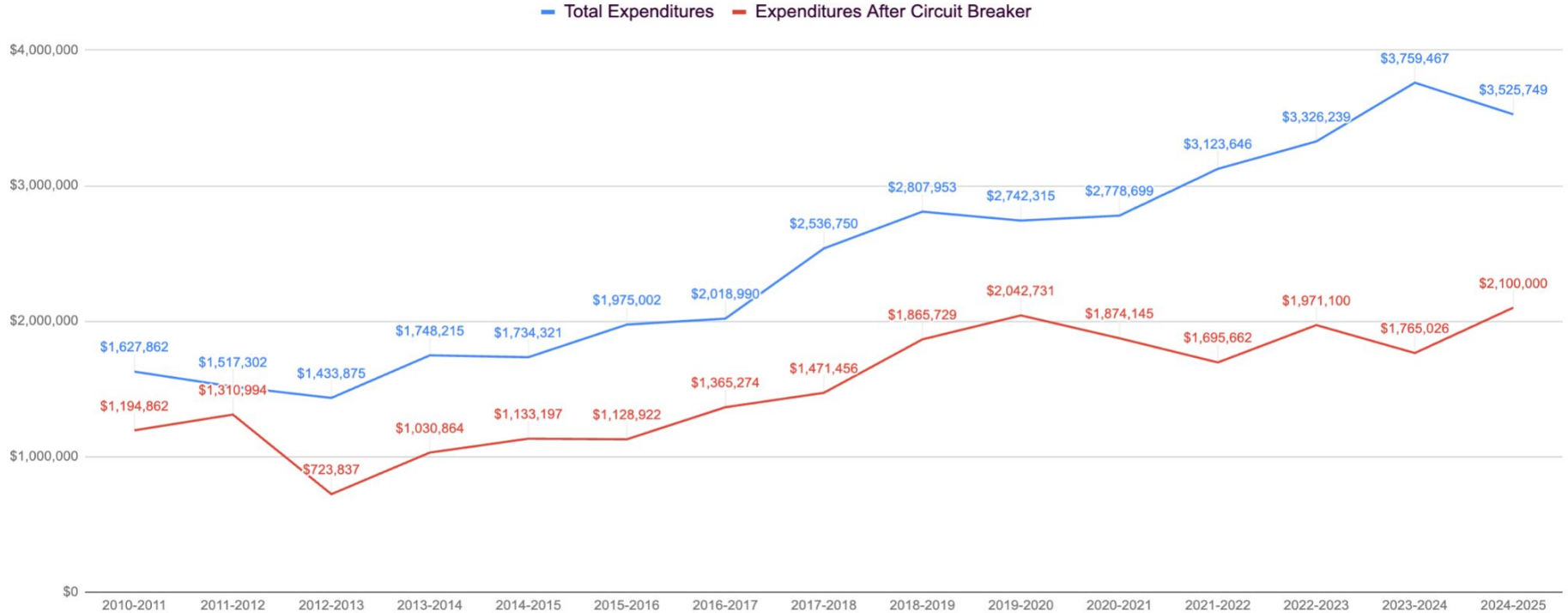


# Out-of-District Special Education Tuitions

Per Student



# Out-of-District Special Education Tuitions



# Out-of-District Special Education Tuitions

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## Continue to address out-of-district special education tuitions

- Last year we received \$500,000 through an Article
- To truly address out-of-district special education tuitions we need to increase our budget by \$500,000
- Stabilization and articles only help for one year and do not solve the problem



# Out-of-District Special Education Tuitions Actual FY'24

	FY'22	FY'23	FY'24	FY'25	FY'26	FY'27
<b>Reimbursement %</b>	75%	75%	75%	75%		
<b>Carryover from Prior Year</b>	\$ 951,934	\$ 767,605	\$ 760,363	\$ 385,056	\$ 366,158	\$ 266,158
<b>Receipts</b>	\$ 1,243,655	\$ 1,347,896	\$ 1,621,135	\$ 1,399,227	\$ 1,500,000	\$ 1,500,000
<b>Expenditures</b>	-\$ 1,427,984	-\$ 1,355,139	-\$ 2,096,441	-\$ 1,418,125	-\$ 1,600,000	-\$ 1,250,000
<b>Balance Rolled over after IDEA</b>	\$ 767,605	\$ 760,363	\$ 385,056	\$ 366,158	\$ 266,158	\$ 516,158
<b>Threshold</b>	\$ 47,363	\$ 49,494	\$ 51,721			
<b>Budget</b>	\$ 1,420,000	\$ 1,450,000	\$ 1,450,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
<b>Operational Expenditure</b>	\$ 1,542,303	\$ 1,576,100	\$ 1,763,026	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
<b>Stabilization Account Transfer</b>		\$ 395,000	\$ -	\$ 500,000		
<b>Reserve Circuit Breaker **</b>	\$ 476,050	\$ 587,533	\$ 1,336,078	\$ 1,033,069	\$ 1,233,842	\$ 983,842
<b>Budgeted Circuit Breaker</b>	\$ 951,934	\$ 767,605	\$ 760,363	\$ 385,056	\$ 366,158	\$ 266,158
<b>With 5th quarter and Ex Relief</b>	\$ 951,934	\$ 767,605	\$ 760,363	\$ 385,056	\$ 366,158	\$ 266,158
<b>IDEA offset</b>	\$ 153,359		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
<b>Circuit Breaker Expenditure</b>	\$ 1,427,984	\$ 1,355,139	\$ 2,096,441	\$ 1,418,125	\$ 1,600,000	\$ 1,250,000
<b>Total Expenditure</b>	\$ 3,123,646	\$ 3,326,239	\$ 3,859,467	\$ 3,518,125	\$ 3,200,000	\$ 2,850,000

\*\* Funds expended from current year circuit breaker receipts



# Out-of-District Special Education Tuitions Projected FY'25 and FY'26 with Override

	FY'22	FY'23	FY'24	FY'25	FY'26	FY'27
<b>Reimbursement %</b>	75%	75%	75%	75%	75%	75%
<b>Carryover from Prior Year</b>	\$ 951,934	\$ 767,605	\$ 760,363	\$ 385,056	\$ 463,651	\$ 466,090
<b>Receipts</b>	\$ 1,243,655	\$ 1,347,896	\$ 1,621,135	\$ 1,504,344	\$ 1,500,000	\$ 1,500,000
<b>Expenditures</b>	-\$ 1,427,984	-\$ 1,355,139	-\$ 2,096,441	-\$ 1,425,749	-\$ 1,497,561	-\$ 1,400,000
<b>Balance Rolled over after IDEA</b>	\$ 767,605	\$ 760,363	\$ 385,056	\$ 463,651	\$ 466,090	\$ 566,090
<b>Threshold</b>	\$ 47,363	\$ 49,494	\$ 51,721	\$ 52,419		
<b>Budget</b>	\$ 1,420,000	\$ 1,450,000	\$ 1,450,000	\$ 1,500,000	\$ 2,000,000	\$ 2,000,000
<b>Operational Expenditure</b>	\$ 1,542,303	\$ 1,576,100	\$ 1,763,026	\$ 1,500,000	\$ 2,000,000	\$ 2,000,000
<b>Stabilization Account Transfer</b>		\$ 395,000	\$ -	\$ 500,000		
<b>Reserve Circuit Breaker **</b>	\$ 476,050	\$ 587,533	\$ 1,336,078	\$ 1,040,693	\$ 1,033,910	\$ 933,910
<b>Budgeted Circuit Breaker</b>	\$ 951,934	\$ 767,605	\$ 760,363	\$ 385,056	\$ 463,651	\$ 466,090
<b>With 5th quarter and Ex Relief</b>	\$ 951,934	\$ 767,605	\$ 760,363	\$ 385,056	\$ 463,651	\$ 466,090
<b>IDEA offset</b>	\$ 153,359		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
<b>Circuit Breaker Expenditure</b>	\$ 1,427,984	\$ 1,355,139	\$ 2,096,441	\$ 1,425,749	\$ 1,497,561	\$ 1,400,000
<b>Total Expenditure</b>	\$ 3,123,646	\$ 3,326,239	\$ 3,859,467	\$ 3,525,749	\$ 3,597,561	\$ 3,500,000

\*\* Funds expended from current year circuit breaker receipts



# Out-of-District Special Education Tuitions Projected FY'25 and FY'26 without Override

	FY'22	FY'23	FY'24	FY'25	FY'26	FY'27
<b>Reimbursement %</b>	75%	75%	75%	75%	75%	75%
<b>Carryover from Prior Year</b>	\$ 951,934	\$ 767,605	\$ 760,363	\$ 385,056	\$ 463,651	-\$ 33,910
<b>Receipts</b>	\$ 1,243,655	\$ 1,347,896	\$ 1,621,135	\$ 1,504,344	\$ 1,500,000	\$ 1,500,000
<b>Expenditures</b>	-\$ 1,427,984	-\$ 1,355,139	-\$ 2,096,441	-\$ 1,425,749	-\$ 1,997,561	-\$ 1,900,000
<b>Balance Rolled over after IDEA</b>	\$ 767,605	\$ 760,363	\$ 385,056	\$ 463,651	-\$ 33,910	-\$ 433,910
<b>Threshold</b>	\$ 47,363	\$ 49,494	\$ 51,721	\$ 52,419		
<b>Budget</b>	\$ 1,420,000	\$ 1,450,000	\$ 1,450,000	\$ 1,500,000	\$ 2,000,000	\$ 2,000,000
<b>Operational Expenditure</b>	\$ 1,542,303	\$ 1,576,100	\$ 1,763,026	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
<b>Stabilization Account Transfer</b>		\$ 395,000	\$ -	\$ 500,000		
<b>Reserve Circuit Breaker **</b>	\$ 476,050	\$ 587,533	\$ 1,336,078	\$ 1,040,693	\$ 1,533,910	\$ 1,933,910
<b>Budgeted Circuit Breaker</b>	\$ 951,934	\$ 767,605	\$ 760,363	\$ 385,056	\$ 463,651	-\$ 33,910
<b>With 5th quarter and Ex Relief</b>	\$ 951,934	\$ 767,605	\$ 760,363	\$ 385,056	\$ 463,651	-\$ 33,910
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<b>Circuit Breaker Expenditure</b>	\$ 1,427,984	\$ 1,355,139	\$ 2,096,441	\$ 1,425,749	\$ 1,997,561	\$ 1,900,000
<b>Total Expenditure</b>	\$ 3,123,646	\$ 3,326,239	\$ 3,859,467	\$ 3,525,749	\$ 3,597,561	\$ 3,500,000

\*\* Funds expended from current year circuit breaker receipts



# Budget Line Roll-up and Variance

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**Budget Line Roll-up and Variance**

# FY'26 Executive Budget by Category

Account		FY'24 Actuals	FY'25 Executive Budget	FY'26 Initial Budget	FY'26 Executive Budget	FY'26 Executive to FY'25 Budget	FY'26 % Change
		32,276,891	33,398,062	36,314,725	35,879,542	2,481,480	7.43%
<b>District Administration</b>							
	School Committee	13,221	32,500	13,700	13,700	(18,800)	-57.85%
	Superintendent's Office	375,250	388,337	404,706	404,706	16,369	4.22%
	Business and Finance	407,543	483,918	506,300	506,300	22,382	4.63%
	Legal Services	18,207	30,000	30,000	30,000	0	0.00%
	DW Info Mgmt. & Tech	207,032	203,190	236,485	236,485	33,295	16.39%
<b>Total</b>		<b>1,021,253</b>	<b>1,137,945</b>	<b>1,191,191</b>	<b>1,191,191</b>	<b>53,246</b>	<b>4.68%</b>

# FY'26 Executive Budget by Category

Account	FY'24 Actuals	FY'25 Executive Budget	FY'26 Initial Budget	FY'26 Executive Budget	FY'26 Executive to FY'25 Budget	FY'26 % Change
	32,276,891	33,398,062	36,314,725	35,879,542	2,481,480	7.43%
<b>Instructional Services</b>						
Student Services	232,760	235,350	365,675	365,675	130,325	55.37%
Summer Program	42,513	67,855	79,855	79,855	12,000	17.68%
Office of Instruction	194,900	203,360	207,585	207,585	4,225	2.08%
School Leadership	1,210,425	1,292,425	1,345,125	1,345,125	52,700	4.08%
School Secretary	327,729	343,571	355,263	355,263	11,692	3.40%
Principals' Expense	36,158	50,585	57,162	57,162	6,577	13.00%
Classroom Teachers	14,556,905	15,227,808	16,755,760	15,980,821	753,013	4.94%
Teacher Specialists	2,135,624	2,236,855	1,873,220	2,350,616	113,761	5.09%
Instructional Coordinators	731,325	746,559	823,648	782,353	35,794	4.79%
Medical Therapeutic	836,989	846,009	808,981	808,981	(37,028)	-4.38%
Aides	968,218	1,021,224	1,063,418	1,063,418	42,194	4.13%
Library Salaries	455,790	423,198	474,770	474,770	51,572	12.19%
Professional Development	109,821	175,270	175,250	175,250	(20)	-0.01%
Texts	265,175	188,695	273,200	273,200	84,505	44.78%
Classroom Supplies/Materials	331,960	441,839	501,605	481,605	39,766	9.00%
Instructional Technology	317,302	309,860	477,530	477,530	167,670	54.11%
Guidance	908,788	890,016	913,529	837,184	(52,832)	-5.94%
Social Health and Psychological S	508,663	550,501	569,872	569,872	19,371	3.52%
<b>Total</b>	<b>24,171,046</b>	<b>25,250,980</b>	<b>27,121,448</b>	<b>26,686,265</b>	<b>1,435,285</b>	<b>5.68%</b>



# FY'26 Executive Budget By Category

Account	FY'24 Actuals	FY'25 Executive Budget	FY'26 Initial Budget	FY'26 Executive Budget	FY'26 Executive to FY'25 Budget	FY'26 % Change
	32,276,891	33,398,062	36,314,725	35,879,542	2,481,480	7.43%
<b>Other School Services</b>						
Medical Health Services	417,933	435,287	504,019	504,019	68,732	15.79%
Transportation	1,565,932	1,530,110	1,680,000	1,680,000	149,890	9.80%
Food Service	0	0	0	0	0	0.00%
Athletics and Other Student Activ	756,991	797,162	830,791	830,791	33,629	4.22%
<b>Total</b>	<b>2,740,855</b>	<b>2,762,559</b>	<b>3,014,810</b>	<b>3,014,810</b>	<b>252,251</b>	<b>9.13%</b>
<b>Operations and Maintenance</b>						
Custodial Services	1,031,211	1,102,671	1,146,266	1,146,266	43,595	3.95%
Utilities	535,130	586,593	667,087	667,087	80,494	13.72%
Maintenance	512,332	583,923	645,622	645,622	61,699	10.57%
Technology Infrastructure and Op	397,341	408,691	433,601	433,601	24,910	6.10%
<b>Total</b>	<b>2,476,013</b>	<b>2,681,878</b>	<b>2,892,576</b>	<b>2,892,576</b>	<b>210,698</b>	<b>7.86%</b>
<b>Other</b>						
Employee Separation	99,905	60,000	90,000	90,000	30,000	50.00%
Community Service	2,793	4,700	4,700	4,700	0	0.00%
Fixed Assets	0	0	0	0	0	0.00%
Tuitions	1,765,026	1,500,000	2,000,000	2,000,000	500,000	33.33%
<b>Total</b>	<b>1,867,724</b>	<b>1,564,700</b>	<b>2,094,700</b>	<b>2,094,700</b>	<b>530,000</b>	<b>33.87%</b>
<b>GRAND TOTAL</b>	<b>32,276,891</b>	<b>33,398,062</b>	<b>36,314,725</b>	<b>35,879,542</b>	<b>2,481,480</b>	<b>7.43%</b>



# FY'26 Executive Budget Variance to FY'25 Budget

## District Administration

- Removed Strategic Planning Consultant ..... ↓
- Administrative Technology..... ↑

## Instructional Services

- Teachers (contractual)..... ↑
- Student Services added Assist Special Education Director ..... ↑
- Medical Therapeutic (hiring and contracts) ..... ↓
- Text Adoption (added health and wellness to cycle)..... ↑
- Technology Cycle (restoring cycle) ..... ↑



# FY'26 Executive Budget Variance to FY'25 Budget

## Other School Services

- Medical Health Services Added 5th Nurse ..... ↑
- Transportation McKinney Vento ..... ↑
- Regular Transportation New Contract..... ↑

## Operations and Maintenance

- Maintenance (projects and increased rates)..... ↑
- Utilities increased gas contract (actual contract rates)..... ↑

## Out-of-District Special Education Tuitions

- Increased by \$500,000 ..... ↑

**Other variances due to hiring and/or contractual requirements**

# Other Information

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- **Chapter 70**
- **Enrollments**
- **Capital and Articles**
- **Facilities Maintenance**
- **Utilities**
- **Community Benchmarking**

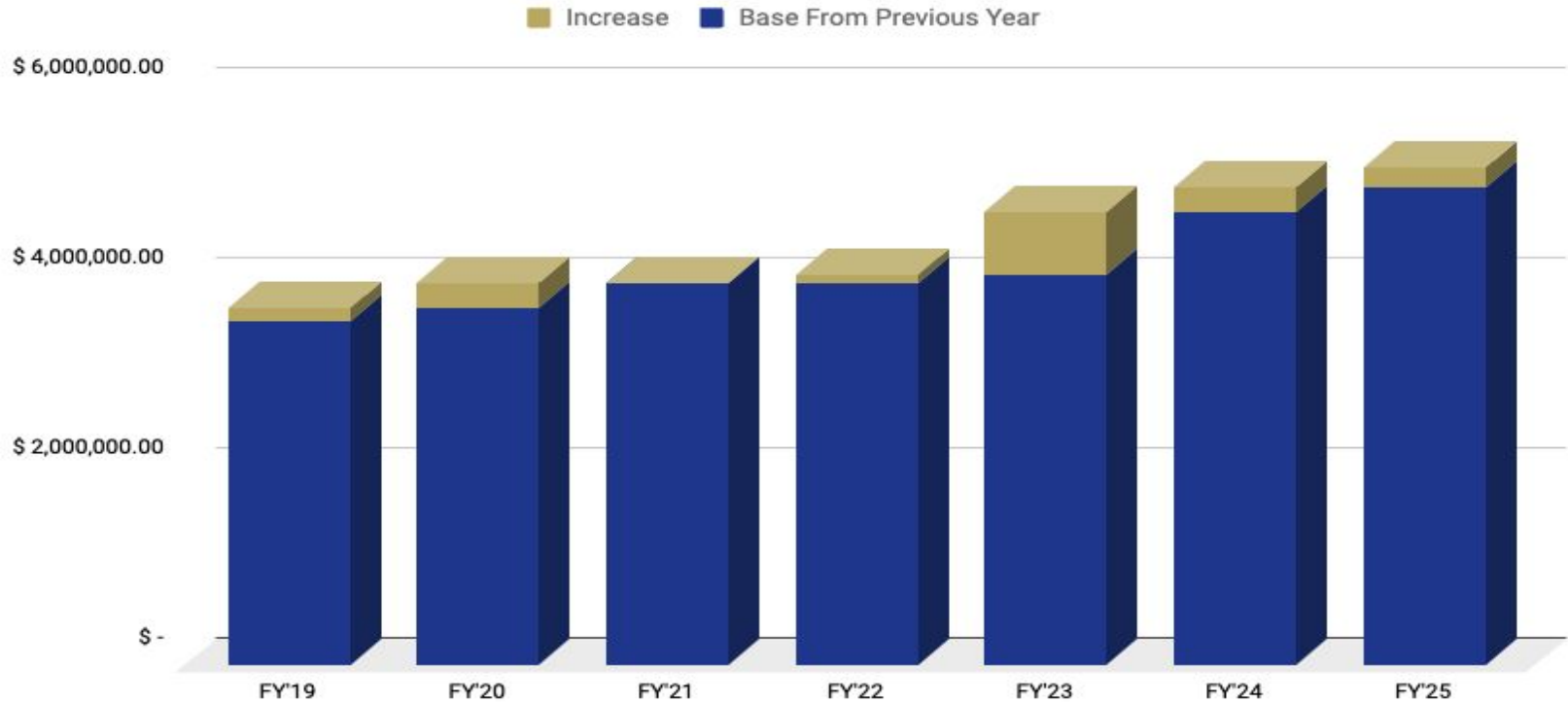
# Chapter 70

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- The Chapter 70 Program is the major program of State aid to public elementary and secondary schools. In addition to providing State aid to support school operations, it also establishes minimum spending requirements for each school district and minimum requirements for each municipality's share of school costs (DESE)
- Chapter 70 is a formula based upon many elements including student enrollment that provides State aid to school districts through their municipality

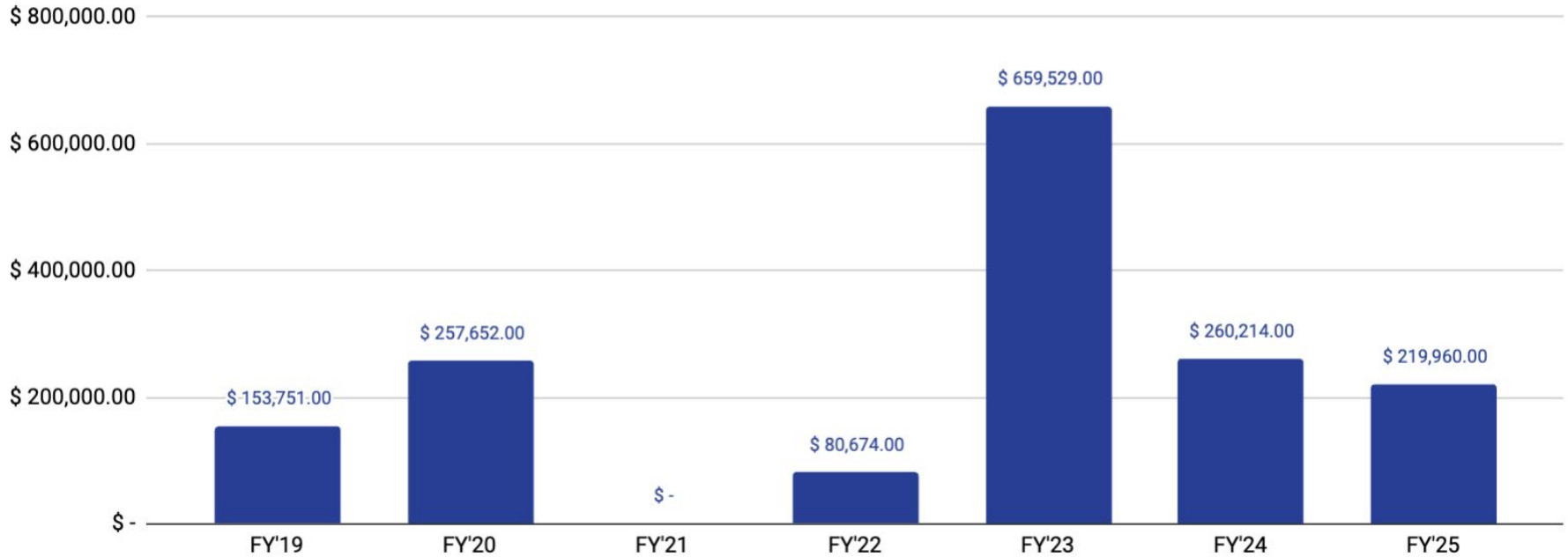
# Chapter 70 Totals Over Time

## NPS CHAPTER 70 SCHOOL FUNDING



# Chapter 70 Increases Over Time

## NPS CHAPTER 70 INCREASES OVER TIME



# Enrollment Report

<i>1/3/25</i>						<i>10/1/23</i>					
Grade	Cole	Vinal	NMS	H.S.	Total	Grade	Cole	Vinal	NMS	H.S.	Total
<b>Pre-K</b>	24	24			<b>48</b>	<b>Pre-K</b>	23	19			<b>42</b>
<b>K-1/2</b>	0	7			<b>7</b>	<b>K-1/2</b>	3	1			<b>4</b>
<b>K-F</b>	77	75			<b>152</b>	<b>K-F</b>	88	66			<b>154</b>
<b>1</b>	94	72			<b>166</b>	<b>1</b>	70	91			<b>161</b>
<b>2</b>	67	96			<b>163</b>	<b>2</b>	87	88			<b>175</b>
<b>3</b>	88	90			<b>178</b>	<b>3</b>	93	84			<b>177</b>
<b>4</b>	92	86			<b>178</b>	<b>4</b>	89	105			<b>194</b>
<b>5</b>	87	109			<b>196</b>	<b>5</b>	88	80			<b>168</b>
<b>6</b>			172		<b>172</b>	<b>6</b>			166		<b>166</b>
<b>7</b>			167		<b>167</b>	<b>7</b>			168		<b>168</b>
<b>8</b>			169		<b>169</b>	<b>8</b>			166		<b>166</b>
<b>9</b>				153	<b>153</b>	<b>9</b>				157	<b>157</b>
<b>10</b>				152	<b>152</b>	<b>10</b>				141	<b>141</b>
<b>11</b>				148	<b>148</b>	<b>11</b>				150	<b>150</b>
<b>12</b>				151	<b>163</b>	<b>12</b>				148	<b>148</b>
<b>Total</b>	<b>529</b>	<b>559</b>	<b>508</b>	<b>604</b>	<b>2200</b>	<b>Total</b>	<b>541</b>	<b>534</b>	<b>500</b>	<b>596</b>	<b>2171</b>



# Capital Requests - Pending FY'26

Lift repair (Vinal)	(T.B.D.)	Capital
HVAC controls (NMS)	\$40,000	Capital
Door repairs (Cole)	\$30,000	Capital
Paving/curb repair/drain repair (NMS)	\$665,000	Capital

# Article Requests - Pending FY'26

Classroom furniture	\$26,500
High School MSBA feasibility study	\$1,500,000



# Facilities Maintenance Tracking

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- FY'18 - \$93,655
- FY'19 - \$122,857
- FY'20 - \$132,688
- FY'21 - \$257,023\*
- FY'22 - \$248,521
- FY'23 - \$110,358
- FY'24 - \$94,431

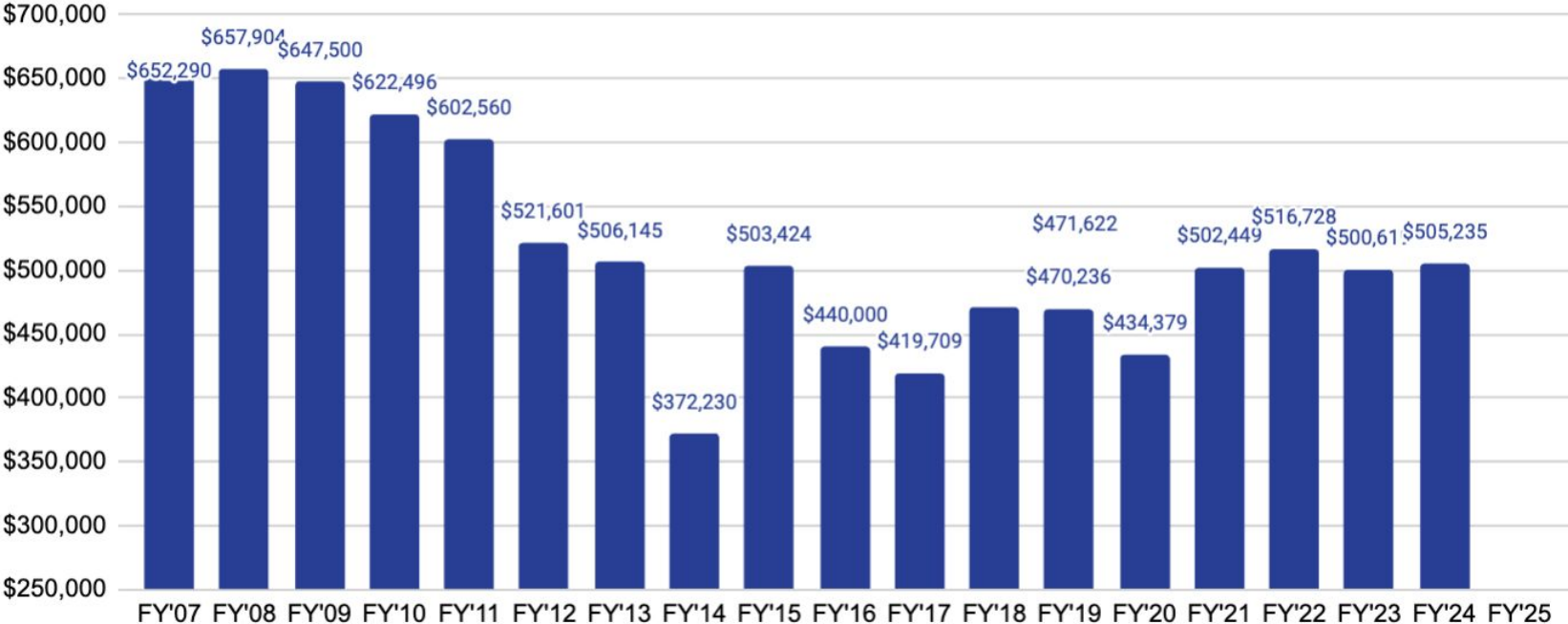
\*Does not include Plymouth County

Please see attached facilities breakout sheet



# Utilities Expenditure

## HISTORICAL TOTAL GAS AND ELECTRIC EXPENDITURES



# Utilities Contracts

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- The gas contract for production moved from \$6.24 to \$9.78 on 10/31/24
- Contract date 10/31/24 - 6/1/27
- Gas expenditures expected to be over budget in FY'25
- Gas expenditures projected \$85,000 increase in FY'26

# Identified Benchmark Communities

Topic	2022			Enrollment (2022-23 school year)				Grade 10 MCAS (2023)			Grades 3-8 MCAS (2023)			
Org Name	Region	\$/In-district per pupil	Relative District Wealth	Total Enrollment (2022-23)	EL %	Low Inc %	SWD %	ELA % M/E	Math % M/E	ELA Avg SGP	ELA % M/E	Math % M/E	ELA Avg SGP	Math Avg SGP
Cohasset	Southeast	20,330	169.9%	1,406		6.8	15.9	89.0	85.0	63.4	70.0	70.0	57.4	66.0
Duxbury	Southeast	17,963	118.3%	2,810	0.6	7.8	11.2	88.0	86.0	57.4	68.0	60.0	60.0	51.7
Hanover	Southeast	15,358	77.2%	2,579	1.3	10.9	21.5	74.0	67.0	38.4	58.0	58.0	54.4	54.2
Hingham	Southeast	18,625	159.2%	3,797	0.6	7.2	16.5	87.0	82.0	52.0	74.0	71.0	55.3	52.1
Norwell	Southeast	17,537	108.5%	2,153	0.4	5.9	15.6	82.0	83.0	53.7	66.0	66.0	56.4	53.1
Scituate	Southeast	18,105	115.1%	2,759	0.5	12.1	17.4	72.0	68.0	46.8	63.0	61.0	54.8	47.7
Sharon	Southeast	18,293	80.4%	3,542	3.2	11.9	16.1	80.0	75.0	57.3	64.0	69.0	51.7	51.3
Westwood	Gr Boston	21,956	136.7%	2,890	0.8	7.8	21.3	80.0	80.0	55.1	71.0	72.0	53.4	54.9



# DESE Identified Districts by Demographics

Topic	2022			Enrollment (2022-23 school year)				Grade 10 MCAS (2023)			Grades 3-8 MCAS (2023)			
Org Name	Region	\$/In-district per pupil	Relative District Wealth	Total Enrollment (2022-23)	EL %	Low Inc %	SWD %	ELA % M/E	Math % M/E	ELA Avg SGP	ELA % M/E	Math % M/E	ELA Avg SGP	Math Avg SGP
Dover-Sherborn	Gr Boston	22,842	209.8%	1,151	0.4	5.6	17.5	86.0	88.0	53.2	72.0	70.0	56.4	45.6
Duxbury	Southeast	17,963	118.3%	2,810	0.6	7.8	11.2	88.0	86.0	57.4	68.0	60.0	60.0	51.7
Groton-Dunstable	Northeast	18,668	92.3%	2,351	1.9	10.1	16.6	87.0	87.0	57.7	61.0	60.0	50.3	45.1
Hamilton-Wenham	Northeast	20,410	128.7%	1,653	1.2	8.3	19.8	83.0	78.0	54.5	64.0	57.0	54.2	52.4
Hingham	Southeast	18,625	159.2%	3,797	0.6	7.2	16.5	87.0	82.0	52.0	74.0	71.0	55.3	52.1
Lynnfield	Northeast	17,761	109.8%	2,195	2.0	10.2	17.5	79.0	76.0	45.8	62.0	64.0	52.6	50.7
Masconomet	Northeast	21,252	114.5%	1,549	0.2	8.3	20.1	78.0	77.0	48.9	61.0	55.0	52.3	45.9
Medfield	Gr Boston	18,018	105.5%	2,513	1.2	8.0	13.8	85.0	82.0	56.5	73.0	71.0	55.3	50.4
North Reading	Northeast	18,922	102.5%	2,354	0.6	11.1	19.1	80.0	77.0	42.8	67.0	69.0	54.9	55.4
Norwell	Southeast	17,537	108.5%	2,153	0.4	5.9	15.6	82.0	83.0	53.7	66.0	66.0	56.4	53.1
Scituate	Southeast	18,105	115.1%	2,759	0.5	12.1	17.4	72.0	68.0	46.8	63.0	61.0	54.8	47.7



# DESE Identified Districts by Wealth

Topic	2022			Enrollment (2022-23 school year)				Grade 10 MCAS (2023)			Grades 3-8 MCAS (2023)			
Org Name	Region	\$/In-district per pupil	Relative District Wealth	Total Enrollment (2022-23)	EL %	Low Inc %	SWD %	ELA % M/E	Math % M/E	ELA Avg SGP	ELA % M/E	Math % M/E	ELA Avg SGP	Math Avg SGP
Burlington	Gr Boston	23,033	109.8%	3,412	7.2	18.2	16.3	71.0	61.0	52.0	52.0	56.0	51.5	52.5
Gloucester	Northeast	20,186	103.2%	2,805	8.8	47.5	25.6	43.0	37.0	36.7	38.0	34.0	48.0	46.6
Lynnfield	Northeast	17,761	109.8%	2,195	2.0	10.2	17.5	79.0	76.0	45.8	62.0	64.0	52.6	50.7
Medfield	Gr Boston	18,018	105.5%	2,513	1.2	8.0	13.8	85.0	82.0	56.5	73.0	71.0	55.3	50.4
North Reading	Northeast	18,922	102.5%	2,354	0.6	11.1	19.1	80.0	77.0	42.8	67.0	69.0	54.9	55.4
Norwell	Southeast	17,537	108.5%	2,153	0.4	5.9	15.6	82.0	83.0	53.7	66.0	66.0	56.4	53.1
Sandwich	Southeast	21,561	98.2%	2,142	1.7	24.5	19.9	67.0	64.0	54.1	55.0	55.0	55.7	54.1
Scituate	Southeast	18,105	115.1%	2,759	0.5	12.1	17.4	72.0	68.0	46.8	63.0	61.0	54.8	47.7
Stoneham	Northeast	18,139	105.2%	2,280	4.5	23.3	21.6	76.0	61.0	53.9	47.0	49.0	47.1	48.6
Swampscott	Northeast	19,198	111.4%	2,036	5.5	20.7	21.4	58.0	55.0	42.1	47.0	46.0	48.5	50.0



# School Committee Budget Workshop - January 29, 2025

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- Answer questions raised by Executive Budget presentation
- Revisit out-of-district special education tuitions
- Explore options as Executive Budget becomes the School Committee Budget
- Set timeline for next budget meeting

# Key FY'26 Budget Development Dates

Budget Workshop	January 29, 2025
School Committee Meeting	February 10, 2025
School Committee Meeting	March 10, 2025
Preliminary Budget Presentation to Advisory Board	March, 2025
School Committee Finalizes Budget	March, 2025
Final Budget Presentation to Advisory Board	March, 2025
Public Hearing on School Committee Budget	March 31, 2025
Annual Town Meeting	May, 2025



# Questions

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