



# FY26 Operating Budget Presentation

February 5, 2025

# 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 they may delegate portions of this responsibility to members of their staff, as they deem appropriate. The three general areas of responsibility for the Superintendent as budget officer will be budget preparation, budget presentation, and budget administration

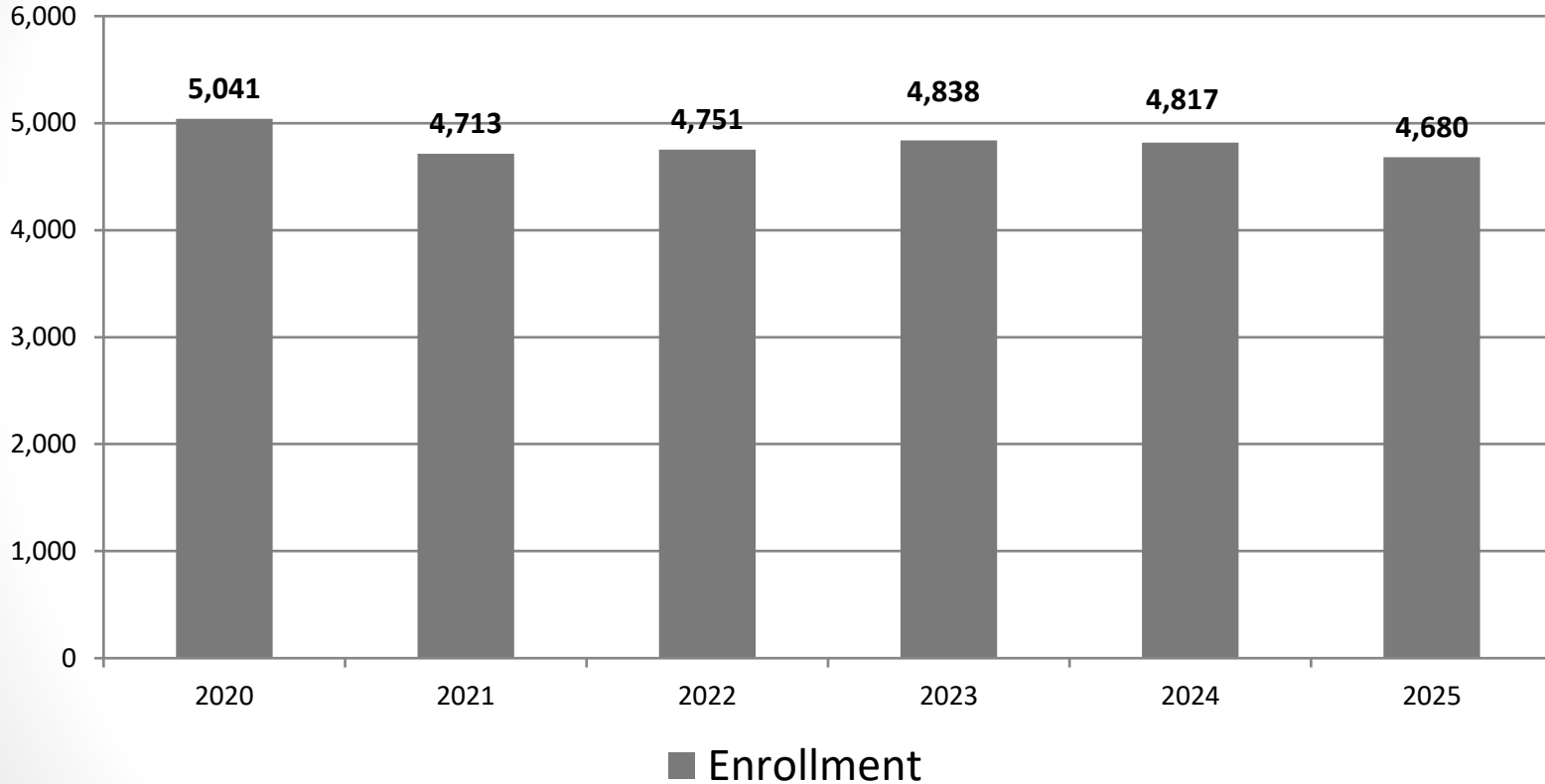
# Budget Development To-Date

<b>Date</b>	<b>Action Step</b>
10/24/2024	Town Council conducts joint meeting with School Committee in accordance with Town Charter to review financial condition and financial policies of the Town.
10/28/2024	Town Manager & School Superintendent develop annual policy agreement on allocation of projected FY26 General Fund revenue growth.
12/20/2024	Site / Department FY26 budget requests due to Administration.
November - January 2025	Central Office & Principal Budget Development Meetings.
02/05/2025	School Committee - Initial Budget Presentation

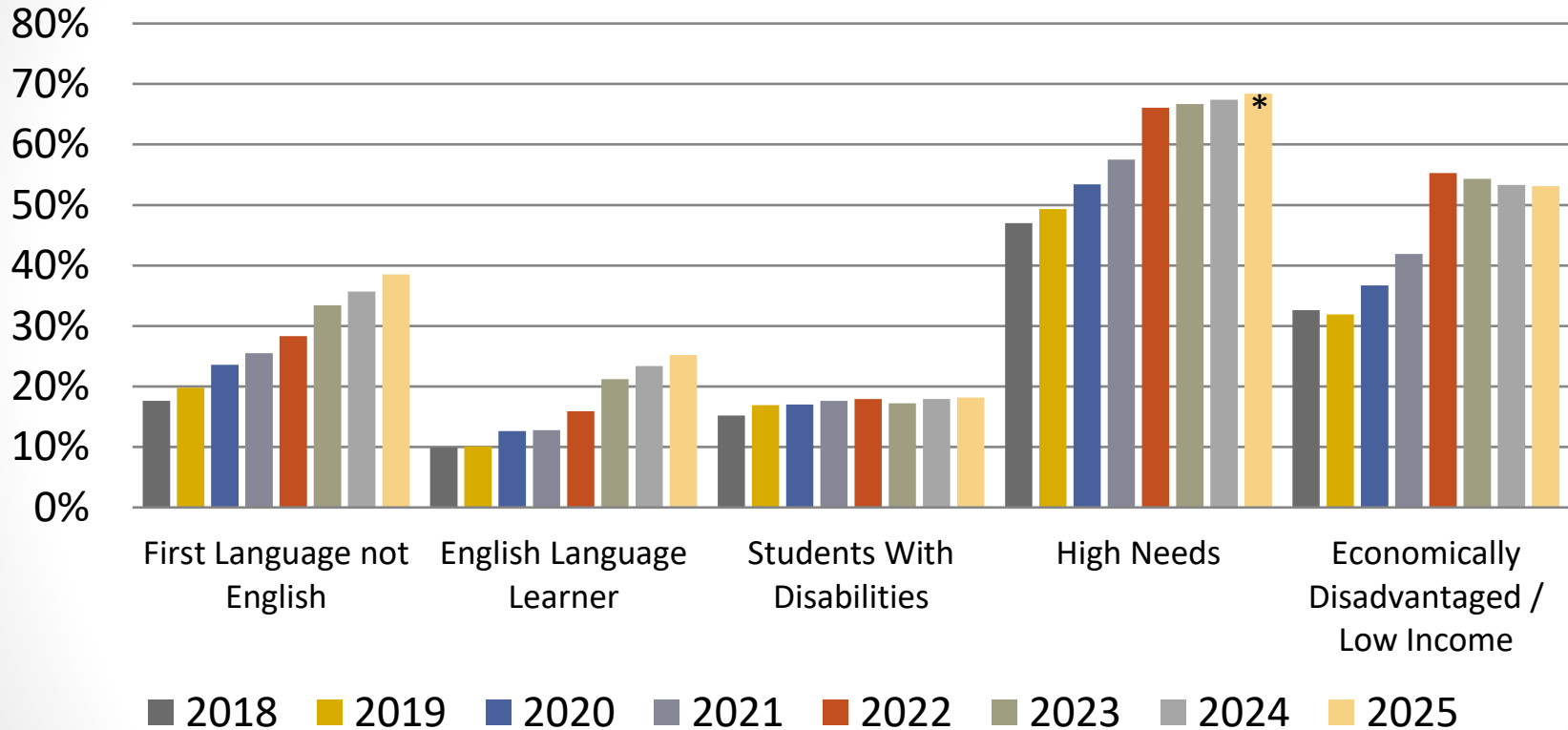
# Superintendent Priorities

- Presenting a balanced budget
- Support Goals of District Improvement Plan
  - Curriculum and Instruction as a priority
- Facilities: Maintenance and Operating Costs
- Attend to a Diverse Set of Student Needs
- Continued Focus on Equitable Allocation of Resources
- Efficient and Effective Systems
  - Appropriate class sizes, caseloads
- Sustainability
  - Fiscal responsibility; preserving programs

# District Enrollment FY 20-25



# Barnstable School Enrollment Trends Subgroups



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

\*Estimated



## **General fund support**

Barnstable Public Schools – FY26

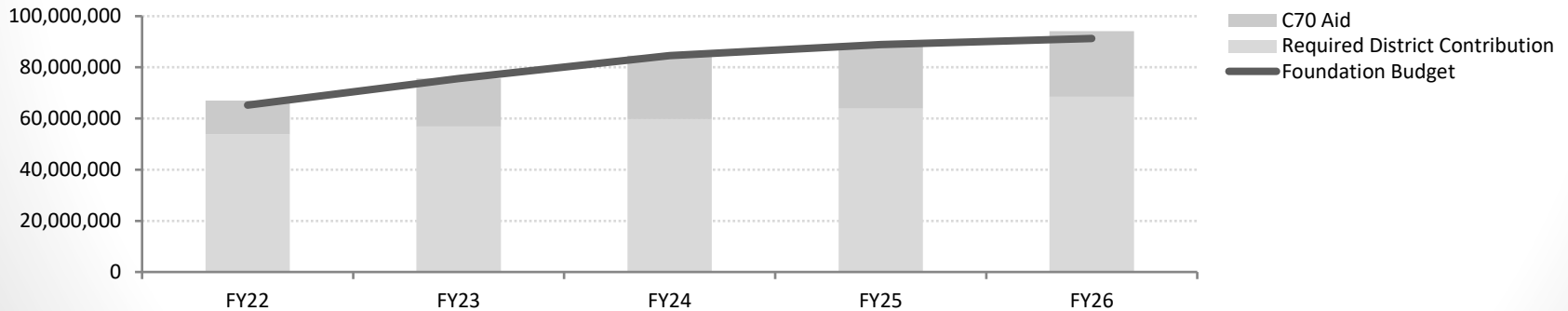
# FY26 Revenue Share Agreement

TOWN OF BARNSTABLE					
FY 2026 GENERAL FUND BUDGET PROJECTION					
	ACTUAL	BUDGET	BUDGET	CHANGE	
	FY 2024	FY 2025	FY 2026	\$	%
<b>NET REVENUE AVAILABLE FOR OPERATING BUDGETS</b>		<b>140,456,336</b>	<b>145,360,681</b>	<b>4,904,345</b>	3.49%
<b><u>OPERATING BUDGET ALLOCATIONS</u></b>					
MUNICIPAL BUDGET		51,080,554	53,042,292	1,961,738	3.84%
<b>SCHOOL BUDGET</b>		89,375,780	<b>92,318,387</b>	2,942,607	<b>3.29%</b>
<b>TOTAL OPERATING BUDGETS</b>		<b>140,456,334</b>	<b>145,360,679</b>	<b>4,904,345</b>	3.49%

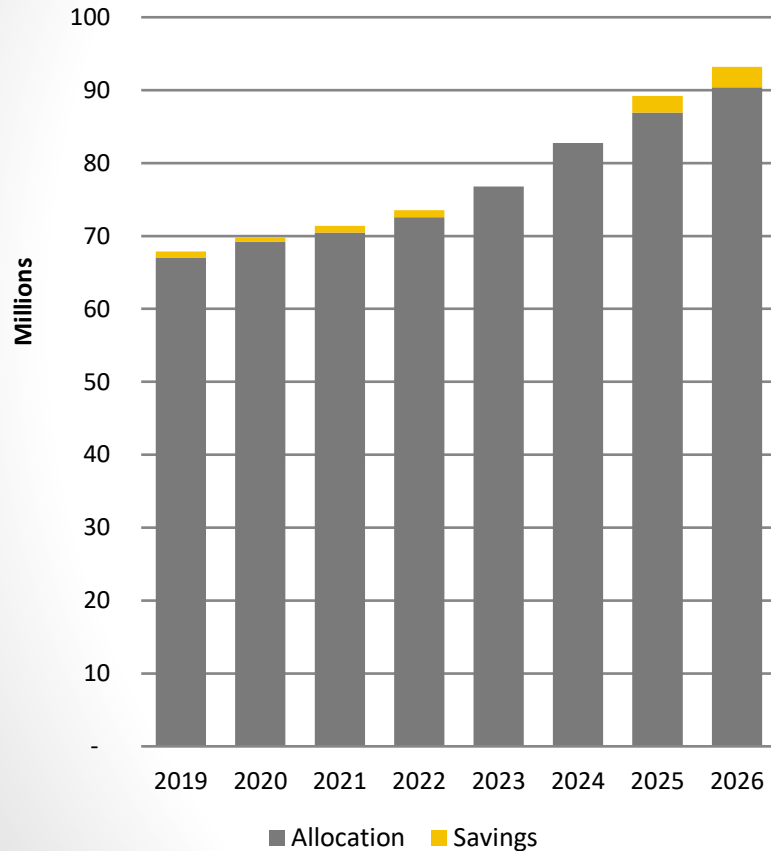
# Chapter 70.

	FY24	FY25	FY24 to FY25 Change	FY24 to FY25 Pct. Chg.	FY26	FY25 to FY26 Change	FY25 to FY26 Pct. Chg.
Enrollment	5,302	5,306	4	0.08%	5,230	-76	-1.43%
Foundation budget	84,542,110	88,879,328	4,337,218	5.13%	91,282,282	2,402,953	2.70%
Required district contribution	59,790,057	63,910,403	4,120,346	6.89%	68,459,559	4,549,156	7.12%
Chapter 70 aid	24,752,053	25,303,877	551,824	2.23%	25,696,127	392,250	1.55%
Required net school spending (NSS)	84,542,110	89,214,280	4,672,170	5.53%	94,155,686	4,941,406	5.54%

Five Year Trend



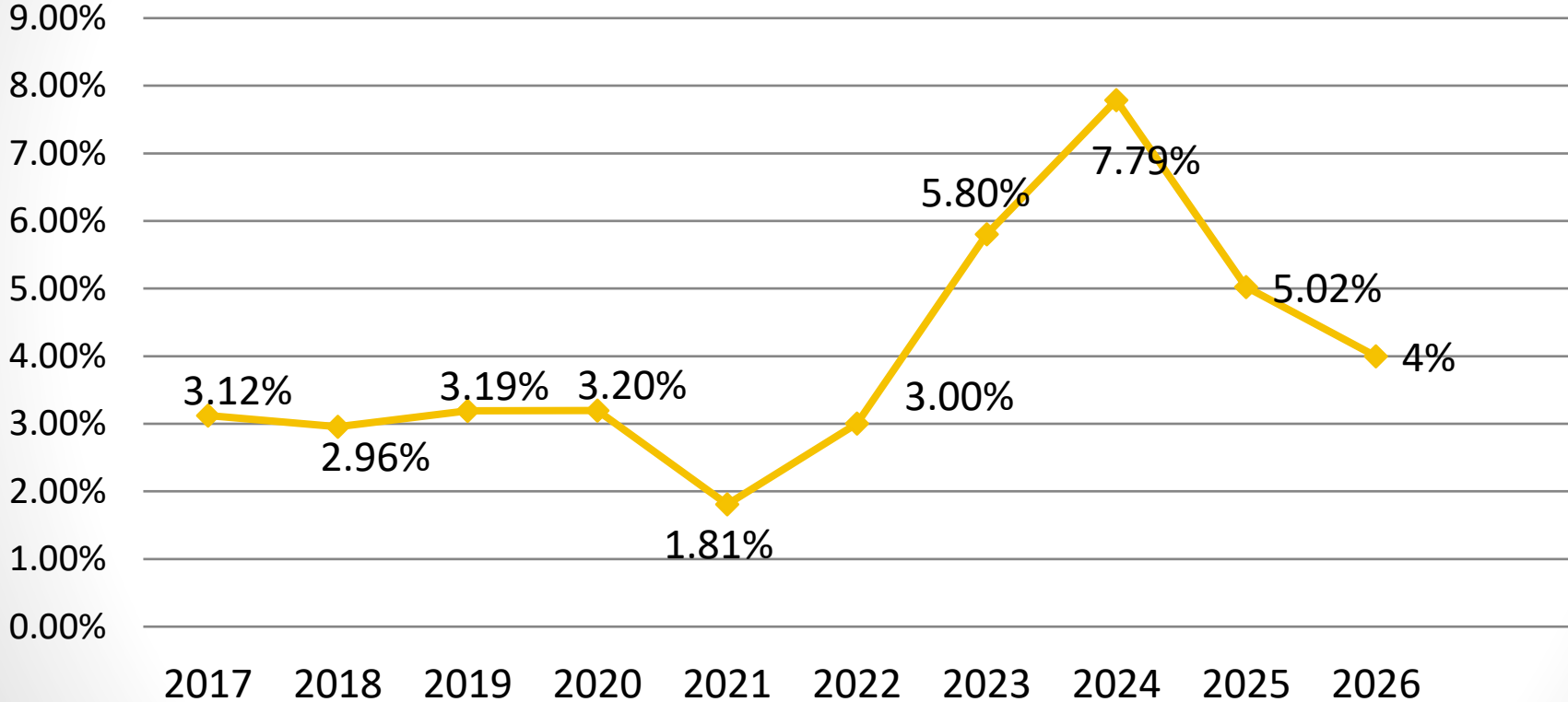
# General Fund Allocation



Fiscal Year	Allocation	(\$ Chg.	Savings Use	Total
2019	67,059,622	2,073,844	800,686	67,860,308
2020	69,202,978	2,143,356	600,000	69,802,978
2021	70,454,703	1,251,725	950,531	71,405,234
2022	72,570,368	2,115,665	950,531	73,520,899
2023	76,781,611	4,211,243	-	76,781,611
2024	82,761,867	5,980,256	-	82,761,867
2025	86,920,410	4,158,543	2,279,758	89,375,780
2026	90,397,226	3,476,816	2,817,832	93,215,058

# General Fund Allocation Growth

Allocation Chg. (Excluding Savings)





## Revolving account offsets

Barnstable Public Schools – FY26

# 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
  - \$9,727 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

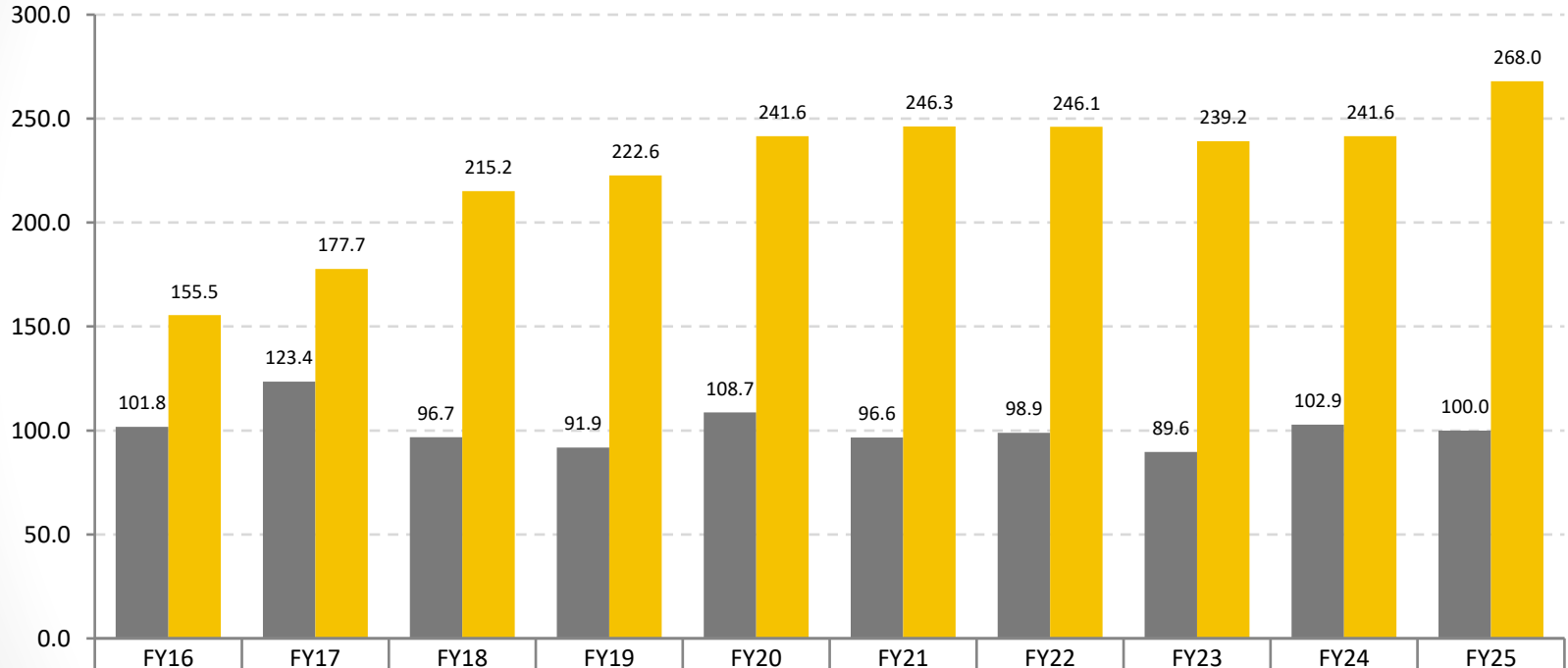
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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Proposed
Starting Balance	1,075,424	1,085,172	1,704,897	1,951,104	1,677,564	1,531,337	<b>886,735</b>
Revenue	646,757	568,333	611,207	533,934	601,912	605,398	<b>600,000</b>
Expense	(585,617)	-	(365,000)	(805,000)	(748,139)	(1,250,000)	<b>(600,000)</b>
Closing Balance	1,085,172	1,704,897	1,951,104	1,677,564	1,531,337	886,735	<b>886,735</b>

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# School Choice Revolving Fund

## Barnstable school choice enrollment trends



■ Receiving	101.8	123.4	96.7	91.9	108.7	96.6	98.9	89.6	102.9	100.0
■ Sending	155.5	177.7	215.2	222.6	241.6	246.3	246.1	239.2	241.6	268.0

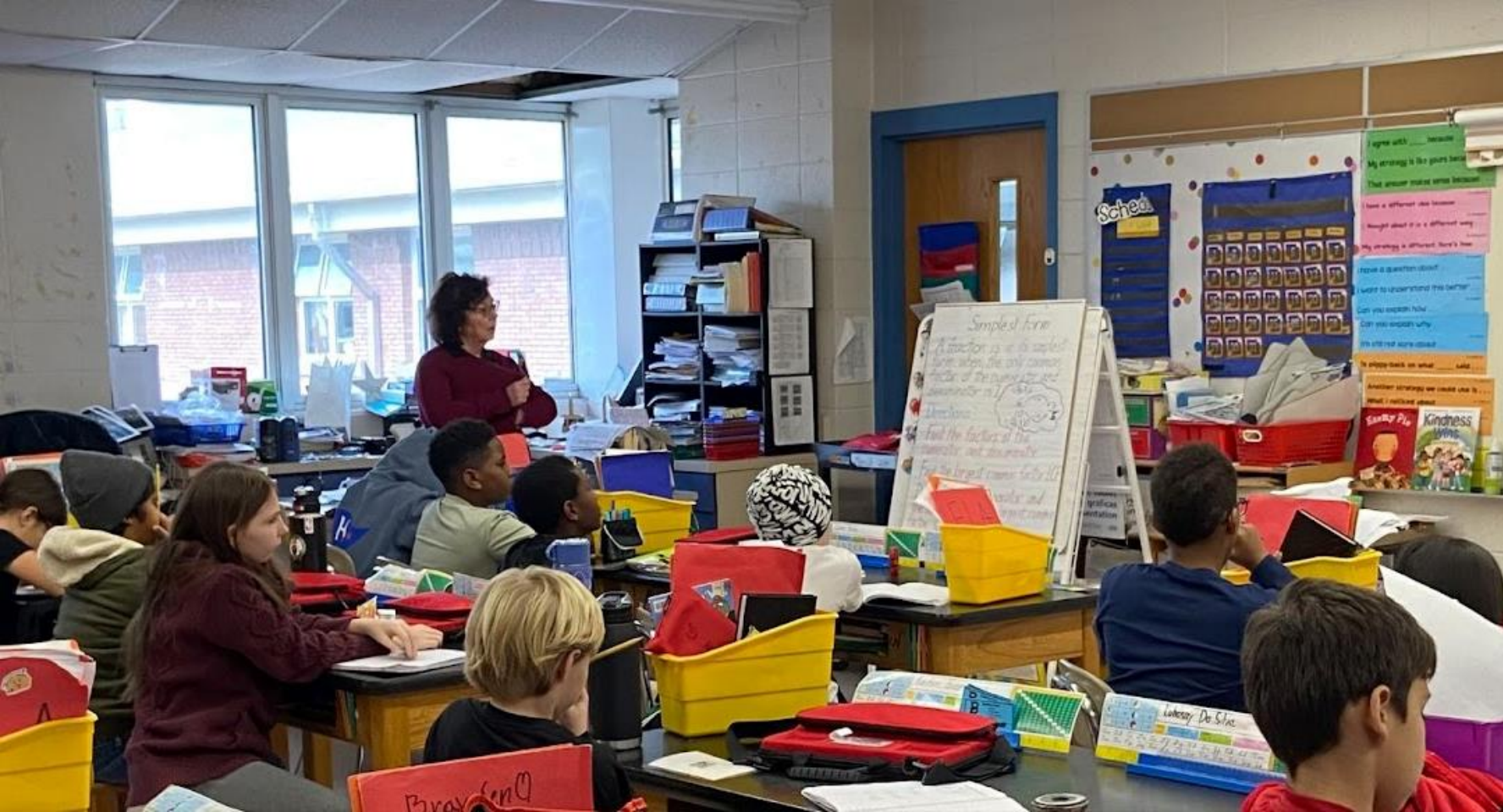
# Circuit Breaker

- 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 the state average foundation budget per pupil (FY25 \$52,419) 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

FY23 CIRCUIT BREAKER STUDENT DETAILS						FY24 REIMBURSEMENT			
Eligible Students Claimed	Total Eligible Expenses	Foundation Amount	Net Instructional & Tuition Costs	Eligible Transp. Costs	Net Claim	Instructional & Tuition @ 75% Reimb	Transp. Reimb @ 57%	Prior Year Adj.	Total Reimb
68	6,383,383	3,491,168	2,178,076	714,139	2,892,215	1,633,557	314,221		1,947,778

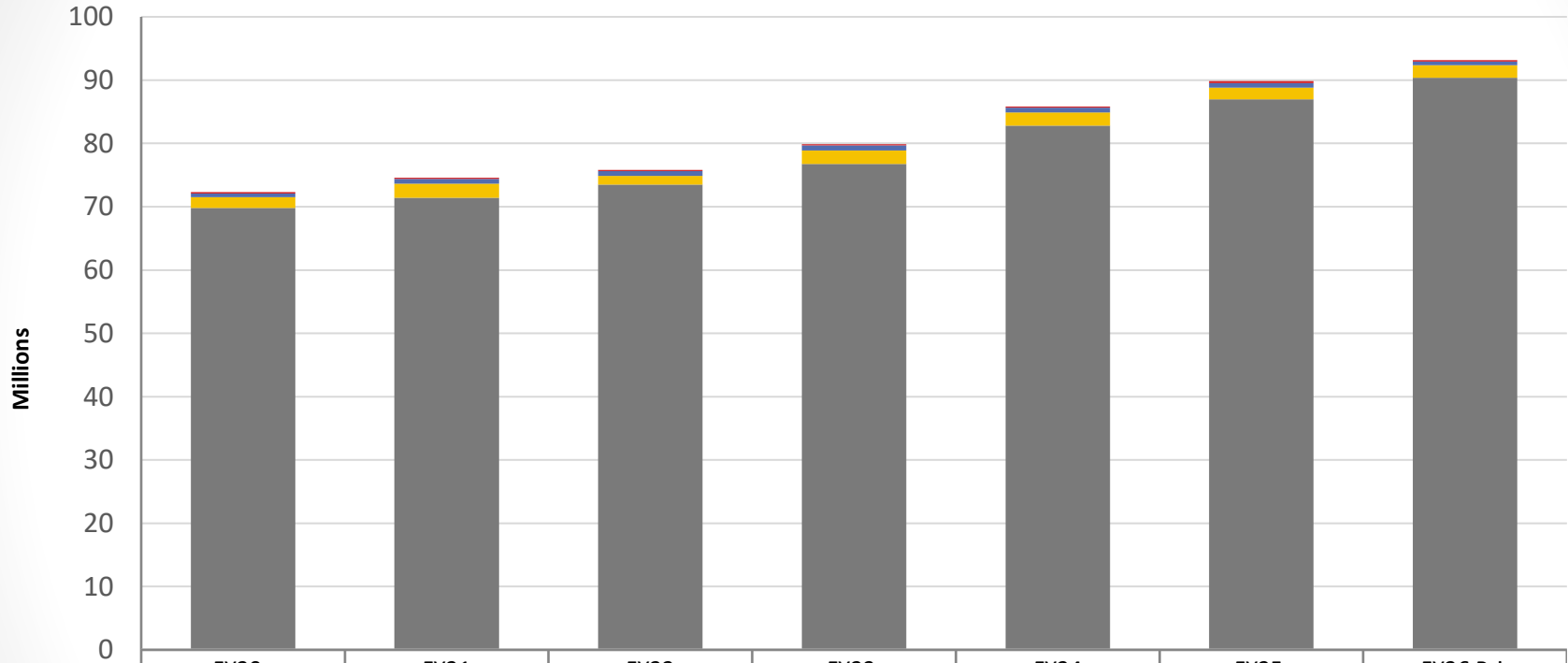
	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Proposed
Starting Balance	1,710,056	1,826,698	1,749,511	2,107,409	2,087,152	1,854,306	1,947,778
Revenue	1,826,698	1,749,511	2,107,409	2,087,152	1,854,306	1,947,778	2,000,000
Expense	(1,710,056)	(1,826,698)	(1,749,511)	(2,107,409)	(2,087,152)	(1,854,306)	(1,947,778)
Closing Balance	1,826,698	1,749,511	2,107,409	2,087,152	1,854,306	1,947,778	2,000,000



## Budget Outlook

Barnstable Public Schools – FY26

# General Fund Allocation



■ Transportation	200,000	200,000	200,000	200,000	200,000	300,000	200,000
■ School Choice	585,617	750,000	765,000	805,000	748,139	750,000	600,000
■ Circuit Breaker	1,710,056	2,229,181	1,336,352	2,107,409	2,087,152	1,843,876	1,947,778
■ General Fund	69,802,978	71,405,234	73,520,899	76,781,611	82,814,860	86,954,260	90,397,226

# Site / Dept. Priorities

- 64 Submissions from 18 sites.
- Net cost of requests \$5.2 million.
- Position requests 20 FTE.
- Major submission themes:
  - Contracted Services, Supplies & One-Time Efforts
    - Maintenance, Technology, Curriculum
  - English Language Learner Support
    - Teachers, Liaisons
  - Special Education
    - Teachers

# Budget Assumptions

Category	Change
<b><u>Preliminary</u></b> Revenue Share Allocation	\$92,318,387 3.29% ↑
Revolving Fund Offset ( <i>Prior Year Revenue</i> )	(\$-146,098) ↓
Salary / Wages	\$4,054,577 ↑
Special Education <u>Increase</u> (tuition & transp.)	\$623,894 ↓
Inflationary Adjustments, Software, Utilities	\$539,086 ↑
Savings Account Support – ESSER (Year 2 of 4)	\$1,917,832 ↓
Savings Account Support – Recurring Savings Support	\$900,000 ↑

# Current State

*(Excludes department requests except for contractual & inflationary obligations)*

	Fiscal Year 2025	Fiscal Year 2026 Projected	FY25-26 Change(\$)	FY25-26 Change(%)
<u>Expense</u>				
Salary & Wages	72,694,873	76,608,144	3,913,271	5.38%
Supplies	1,589,610	1,671,610	82,000	5.16%
Operating / Contracted Services	15,091,297	16,224,180	1,132,883	7.51%
<b>Total Expense</b>	<b>89,375,780</b>	<b>94,503,934</b>	<b>5,128,154</b>	<b>5.74%</b>
<u>Funding</u>				
<b>General Fund</b>	<b>89,375,780</b>	<b>93,215,058</b>	<b>3,839,278</b>	<b>4.30%</b>
Appropriation	86,954,260	90,397,226	3,442,966	3.96%
Savings Account	2,421,520	2,817,832	396,312	16.37%
<b>Surplus ( Deficit)</b>	<b>0</b>	<b>(1,288,876)</b>		

# School Savings Account

<b>Balance on July 1, 2024</b>		<b>11,384,293</b>			<b>(2,327,459)</b>
Operating Budget		(1,917,832)		ESSER Incorporation (Year 2 of 4)	
Operating Budget		(900,000)		Additional operating budget support	
<i>Capital Program</i>		(2,418,846)			
<i>FY25 Returned Appropriations</i>		119,560			
<i>FY25 Returned Appropriations - Fixed Costs</i>		924,412			
<i>FY25 Excess Revenue</i>		2,000,000			
<b>Balance on July 1, 2025</b>		<b>9,191,586</b>			<b>(2,192,707)</b>

# Next Steps

Date	Action Step
02/12/2025	School Committee Budget Roundtable Review
03/05/2025	School Committee Meeting Budget Review
03/19/2025	FY26 School Budget Public Hearing
04/02/2025	Budget Adoption
04/07/2025	Proposed Budget Submitted to Town Manager