



The Public Schools of Dover & Sherborn

Dover-Sherborn Regional Schools
FY27 Budget Presentation
March 12, 2026

Budget Development Process



- School Committee role and responsibilities
- Administration role and responsibilities
- Town Finance Committees discussions
- Public Hearing - Community input - **tonight's step**

Budget Assumptions



- **Regular school operations taking into consideration current and projected enrollment**
- **Alignment with District's Strategy and School Improvement Plans**
 - Excellence & Innovation in Learning
 - Challenge & Support all Students
 - Professional Learning & Growth
 - Family & Community Engagement
 - Safe & Sustainable Spaces
- **Compliance with Towns' budget guidance**
- **Continued assessment of student needs, both general and special education**

Budget Drivers and Impacts



- **Payroll and related benefits** represent approx. 85% of the operating budget with key budget drivers being:
 - Contractual salary increases for all District employees are accounted for in a *Reserve for Contractual Increases* currently residing in *Other Expenditures* in the Operating Expenditure Summary as negotiations for all bargaining groups are ongoing
 - **Reduction** of .8 FTE General Educator, 2 Guidance positions and 1 Educational Assistant based on projected enrollments
 - **Addition** of .5 FTE Transition Coordinator
 - **Addition** of .6 FTE Curriculum Coordinator (position shared with all three districts) based on Instructional Leadership Study per the District's Strategy and School Committee request
 - Salary savings from retirements
 - FY27 healthcare premium increases are approx. **8%**, representing a \$165,000 increase based on current subscribers
 - Continued funding provided for OPEB Liability Trust utilizing phased in cost share savings (\$250,000 annual OPEB Trust contribution)
 - No increase in Norfolk County Retirement assessment for FY27

Budget Drivers and Impacts (continued)



- Continued **level funding/level service** for all other operating accounts
- **Student enrollment:** FY26 Actual is **1,073**; FY25 Actual was **1,079**; FY27-FY29 projected to be approx. **1,000**; Class of 2026 is 179 (largest class in the last 10 years)
- **Student enrollment** by member town also impacts the annual assessment percentage. The FY27 operating assessments reflect small change from FY26 (**.5%** swing in assessment -increase for Sherborn of approx. **\$128,500**). In addition, the state calculated minimum local contribution impacts the individual town assessments. FY27 MLC's resulted in an immaterial swing towards Sherborn of approx. **\$7,500**.

Financial Statistics



- Overall operating budget increase is **\$1,015,842 (3.49%)**
FY26 increase was \$210,151 (0.73%) reflecting Debt Payment reduction
- Per Pupil Budgeted Expenditure is **\$29,983 (11.9% increase)** *current enrollment levels driving this increase
FY26 PPBE was \$26,784
- Town Assessments fund **85%** of operating budget
- Dover's assessment increase is **\$341,010 (2.6%)**
*FY26 decrease was **\$136,846 (1.03%)** reflecting Debt Payment reduction*
- Sherborn's assessment increase is **\$444,427 (3.77%)**
FY26 increase was \$184,324 (1.59%) reflecting Debt Payment reduction

Dover-Sherborn Regional School District											
Operating Revenue Summary											
FY23 - FY27											
				FY23	FY24	FY25	FY26	FY27	\$	%	
	Description			Actual	Actual	Actual	Budget	Budget V3.0	Change	Change	Total
	DOVER ASSESSMENT			\$12,959,396	\$12,954,938	\$13,268,125	\$13,131,279	\$13,472,289	\$341,010	2.60%	44.7%
	SHERBORN ASSESSMENT			10,493,873	11,209,598	11,613,962	11,798,286	12,242,713	444,427	3.77%	40.6%
	STATE AID CHAPTER 70			2,474,919	2,635,260	2,760,065	2,848,526	2,991,863	143,337	5.03%	9.9%
	STATE AID CHAPTER 71			649,067	754,496	746,591	719,580	781,648	62,068	8.63%	2.6%
	ATHLETIC FEES			253,105	254,725	244,895	284,750	284,750	0	0.00%	0.9%
	HS PARKING FEES			41,273	52,500	52,500	52,500	52,500	0	0.00%	0.1%
	HS ACTIVITY FEES			9,445	11,250	16,875	15,000	15,000	0	0.00%	0.0%
	MS ACTIVITY FEES			8,235	8,820	9,195	7,425	7,425	0	0.00%	0.0%
	BANK INTEREST			130,848	180,461	185,573	50,000	50,000	0	0.00%	0.1%
	MISC			3,182	8,454	481	5,000	5,000	0	0.00%	0.0%
	NON-CASH			924	0	5,368	0	0	0	0.00%	0.0%
	EXCESS & DEFICENCY			110,000	160,000	230,000	175,000	200,000	25,000	14.29%	0.6%
Total Operating Revenues				\$27,134,267	\$28,230,502	\$29,133,630	\$29,087,346	\$30,103,188	\$1,015,842	3.49%	100.0%
Based on Proposed Budget of March 3, 2026											

Dover-Sherborn Regional School District

Operating Expenditure Summary				
FY23 - FY27				

					FY23	FY24	FY25	FY26	FY27	\$	%	% TOTAL
Description					Expended	Expended	Expended	Budget	Budget V3.0	CHANGE	CHANGE	BUDGET
SALARIES & OTHER COMPENSATION					\$17,996,596	\$18,661,510	\$19,026,325	\$19,867,751	\$19,649,688	-\$218,063	-1.10%	65.27%
BENEFITS					4,340,240	4,584,207	4,857,775	5,071,000	5,282,500	\$211,500	4.17%	17.55%
OTHER EXPENDITURES					1,348,930	1,315,242	1,476,030	1,539,845	2,553,750	\$1,013,905	65.84%	8.48% *
TRANSPORTATION					1,035,635	1,030,890	1,022,177	1,248,000	1,251,500	\$3,500	0.28%	4.16%
BUILDINGS & GROUND EXPENDITURES					1,193,510	1,304,977	1,292,699	1,360,750	1,365,750	\$5,000	0.37%	4.54%
Sub-total Operating					25,914,911	26,896,826	27,675,006	29,087,346	30,103,188	\$1,015,842	3.49%	100.00%
DEBT SERVICE					835,200	789,400	724,200	0	0	\$0	NA	0.00%
Total Operating Expenditures					\$26,750,111	\$27,686,226	\$28,399,206	\$29,087,346	\$30,103,188	\$1,015,842	3.49%	100.00%

* includes reserve for all salary contractual increases

Based on Proposed Budget of March 3, 2026

Educational Service Expenditures



Staffing: approx. **\$17.5 million**

- General education instruction for all student assigned and selected courses (98.8 FTEs)
- Special Education Services and instruction including G.R.I.T. Program, Psychologists and Educational Assistant support (42.7 FTEs)
- Guidance Services including Adjustment Counselors and Bridge Program (13.6 FTEs)
- Support Services including Librarians and Nurses (4.6 FTEs)
- Extracurricular sports and other activities (2 FTEs plus coaching stipends)

Expenditures: approx. **\$1.07 million**

- Textbooks, curriculum software, general supplies
- Technology needs throughout the buildings as well as individual needs for staff and students
- Professional Development for all staff
- Extracurricular activities (primarily athletics)

TOTAL - Approx. \$18.6 million *(62% of total budget)*

Administrative and Related Support Services Expenditures



Staffing: approx. \$2.95 million

- Shared Central Office staff including Superintendent, Assistant Superintendent & Curriculum Coordinator, Director of Student Services, Business Administrator and related staff, Information Technology Director and related staff, and Administrative Assistants (8.1 FTEs)
- Building-Based staff including Principals, Assistant Principals, SPED Coordinators and Administrative Assistants (9 FTEs)
- Facilities and Grounds Staff supporting the Region's campus (12.8 FTEs)

Expenditures: approx. \$3.12 million

- Building and Grounds operating and maintenance expenses including all utilities
- Transportation costs
- General non-instructional operating expenses

TOTAL: Approx. \$6.1 million *(20% of total budget)*

Employee Benefit Expenditures



- Healthcare related: **\$4,340,000**
 - Active employees employer share of premiums - \$3,090,000
 - Retired employees employer share of premiums including annual OPEB funding (approx. \$250,000)- \$930,000
 - Medicare employer tax - \$320,000
- Norfolk County Retirement Contribution (for non-MTRS employees) - **\$833,500**
- Workmen's Compensation insurance costs - **\$106,000**
- Life Insurance, employer share of premium costs (raised policy from \$2,000 to \$10,000 in FY24) - **\$3,000**

Total: Approx. \$5.28 million *(18% of total budget)*

Long-Term Debt



- No Debt Service costs for FY27 - Middle School Debt retired in FY25

Federal and State Entitlement Grants



- Additional funding support received for operations not reflected in the Operating Budget
 - Special Education related grants - approx. **\$275,000** - educational assistant positions
 - METCO grant - approx. **\$370,000** - operating costs and support for METCO program
 - Various Title related grants (federal education program that supports low income students) - approx. **\$60,000** - mentoring program, tutoring supports, professional development

Out-of-District Assessment (new for FY27)



- The Department of Elementary and Secondary Education (DESE) has requested a change in our accounting for out-of-district placements in order to more accurately recognize the expenses of these placements in the appropriate district for purposes of state reporting
- Our Regional School District Agreement places the financial responsibility of these costs to the Town where the student resides, but the specific language refers to the “net costs” (costs after accounting for Circuit Breaker reimbursement) not the total costs.
- To comply with this request, all costs of a student’s placement will be recorded in the District they would attend if they were in-district and the Region will assess the “net costs” to each Town through their annual Regional Assessment of the out-of-district placements in 6th grade through the age of 22.

Sample Computation of “net costs”



Sample Out-of-District Student Cost Calculation						
Explanation of "Net Costs" referred to in Regional Agreement						
		Net costs to Town				
Student A Tuition to OOD School	100,000.00					
FY26 Claim Threshold set by DESE	(53,431.00)	53,431.00	Base amount covered by District/Town, not eligible for reimbursement			
Net eligible for CB* Reimbursement	46,569.00					
CB Tuition Reimbursement @ 75% (State Mandated % is 75)	34,926.75					
Remaining 25% not reimbursed		11,642.25				
Transportation Costs	25,000.00					
Potential Reimbursement @ 60% (State Mandated % is 75)**	15,000.00					
Remaining 40 % not reimbursed		10,000.00				
		\$75,073.25	Total OOD cost assessed to Town, will be added to In-District Assessment			
Summary of Financial Responsibility of Total Claim (Tuition & Transp.)		125,000.00				
Net costs - owed by Town	75,073.25					
CB Reimbursement - Region's portion	49,926.75					
* Circuit Breaker reimbursement represents funds provided by the State to offset costs of out-of-district tuition/transportation costs						
FY26 Reimbursement is based on FY25 actual activity/expenses						

** Using average of past reimbursement %'s - fairly new State initiative that is not guaranteed to be fully funded at this time



Town of Dover		
OOD Placements 6th-22 yrs		
Projections for FY27 net costs		
Est. FY27 Tuition for 15 placements	\$2,225,000	
less Est FY26 Circuit Breaker Reimbursement	(1,200,000)	
Est FY27 Tuition costs,net	\$1,025,000	
Est. FY27 Transportation costs	\$350,000	
Total Est FY27 OOD Net Costs Assessment	\$1,375,000	



OOD Placements PreK-22 yrs		
FY27 Budgeted Costs		
	<u>Total Budgeted</u>	<u># of Placements</u>
Dover School Budget, gross	\$245,000	less than 3
Region Budget, net costs	\$1,375,000	15
Total FY27 Budgeted	\$1,620,000	
Total FY26 Budgeted, gross	\$2,552,000	



**Town of Sherborn
OOD Placements 6th-22 yrs
Projections for FY27 net costs**

	<u>Total Budgeted</u>
Est. FY27 Tuition for 10 placements	\$1,200,000
less Est FY26 Circuit Breaker Reimbursement	(400,000)
Est FY27 Tuition costs, net	\$800,000
Est. FY27 Transportation costs	\$325,000
Total Est FY27 OOD Net Costs Assessment	\$1,125,000

OOD Placements PreK-22 yrs

FY27 Budgeted Costs

		<u># of Placements</u>
Estimated Sherborn School Budget, net of CB	\$455,000	4
Region Budget, net costs	\$1,125,000	10
Total FY27 Budgeted	\$1,580,000	
Total FY26 Budgeted, net of CB	\$1,149,000	
Increase in Budgeted Costs V1.0	\$431,000	

Community Investment



- Additional financial and in-kind support is also received from multiple community-based organizations
 - Parent organizations - POSITIVE, PTO, FOPA, Boosters
 - Individual Families and other organizations
- Appreciative of ongoing community support to broaden and enhance the Dover-Sherborn student experience

Thank you



We thank the Towns of Dover and Sherborn and
their community members for their continued
support in educating our students.