

# Fall River Public Schools FY27 Proposed Budget

Presented by  
Liz Legault, Interim Deputy Superintendent  
and Kevin Almeida, Chief Financial Officer

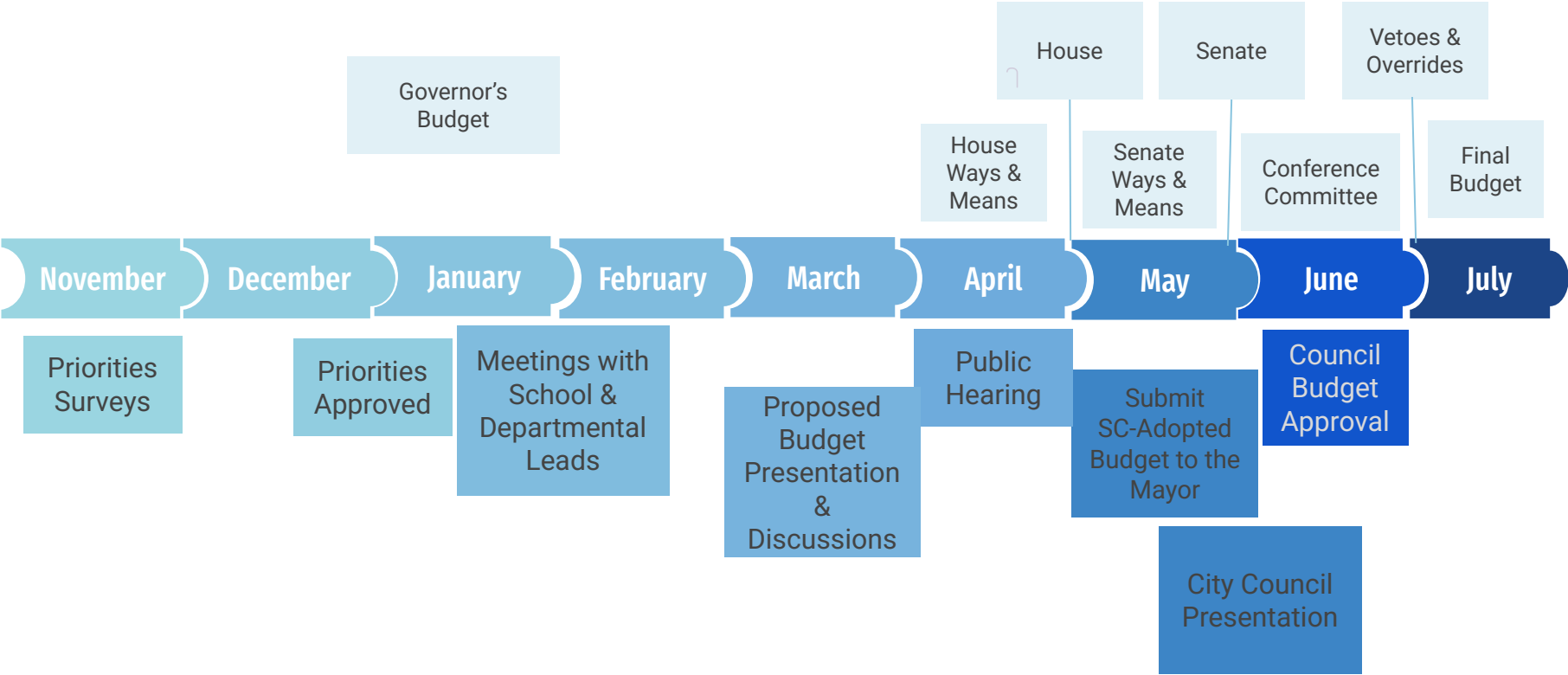


# Presentation Overview

- The Budget Process
- The Funding Formula
- Local Planning and the Proposed Budget

# **The Budget Process**

# Local and State Budget Process Timelines





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The budget is not just a collection of numbers, but an expression of our values and aspirations.

JACOB LEW



# The Annual Budget - Beyond the Numbers

|                                   |                                                                                    |
|-----------------------------------|------------------------------------------------------------------------------------|
| Financial Planning Tool           | Provides a <b>roadmap</b> for resource allocation and financial stability.         |
| Living Document                   | <b>Adapts</b> to changes in enrollment, funding, and unforeseen expenses.          |
| Communication Vehicle             | Transparently <b>conveys financial priorities</b> and constraints to stakeholders. |
| Complement to District Planning   | <b>Aligns</b> with strategic goals, academic initiatives, and facility planning.   |
| Acknowledgement of the Work Ahead | <b>Recognizes upcoming challenges</b> and needs in education.                      |

## **SY27: A Focus on Students and Classrooms**

The most impactful investment we can make is in the people who work directly with our students every day - ensuring every child learns in a safe, welcoming environment with strong instruction, meaningful support for well-being, and the adult guidance needed for inclusion, SEL, and rigorous learning - so each student can find their path.

### **Guiding Principles**

- Ensure equitable access to high-quality instruction
- Align investments with district instructional priorities
- Preserve and improve core staffing ratios
- Maintain safe, healthy learning environments
- Invest in strategies that drive both engagement and outcomes

# SY27 Budget Priorities

- **Strong Teaching and Learning** We will protect our existing investments in high-quality instructional materials, by supporting teachers with embedded coaching and priority-aligned professional learning opportunities related to evidence-based practice.
- **Safe, Healthy Schools** We will strengthen support for student well-being, including social-emotional learning, behavior supports, and partnerships with community organizations. Our focus is on helping students feel safe, included, and ready to learn every day. We will invest in building safety and long-term maintenance, including air quality, accessibility, and safety improvements. We will continue planning for future school configurations and learning space needs.
- **Recruitment & Retention** We will focus on retaining great teachers and staff, supporting them with training, coaching, and strong partnerships with colleges to bring new educators into the profession.
- **Supporting Students with Disabilities & Multilingual Learners** We will continue to strengthen special education and multilingual education by improving how programs are designed and delivered, offering more support in schools, and helping current staff learn new skills to meet student needs.

# **The Funding Formula**

# The Student Opportunity Act

The Student Opportunity Act (SOA), signed into law in November 2019, **provides a major infusion of new funding to the public schools** in the Commonwealth of Massachusetts.

The SOA was bi-partisan effort involving both policy makers, labor unions, and grass-roots organization to improve educational funding. The new law, Chapter 132 of the Acts of 2019, **updates the foundation budget established in the Education Reform Law of 1993**, which codified the minimum level of education spending required to adequately educate a school district's students.

The SOA addresses the **real costs** of educating **low-income students, special education students, English language learners**, and providing for things like **SEL services**, and **employee health insurance costs**. The SOA also includes increased circuit breaker funding, creates an innovation fund, and requires increased accountability for local districts.

*\*Originally to be phased in over seven years, but year one was not funded. Now intended to be funded over six years, and FY27 represents year six, which is the FINAL year.*

# Net School Spending

## REQUIRED Net School Spending is

- often referred to as the “foundation budget”
- a dollar set each year by the state, and **describes the minimum spending on costs** directly related to educating students
- the sum of this year's required local contribution and Chapter 70 aid. A district **must spend this amount** to be in compliance

*100% of Legally Required Net School Spending is the minimum amount a community must spend on education as codified in Ch70 M.G.L.*

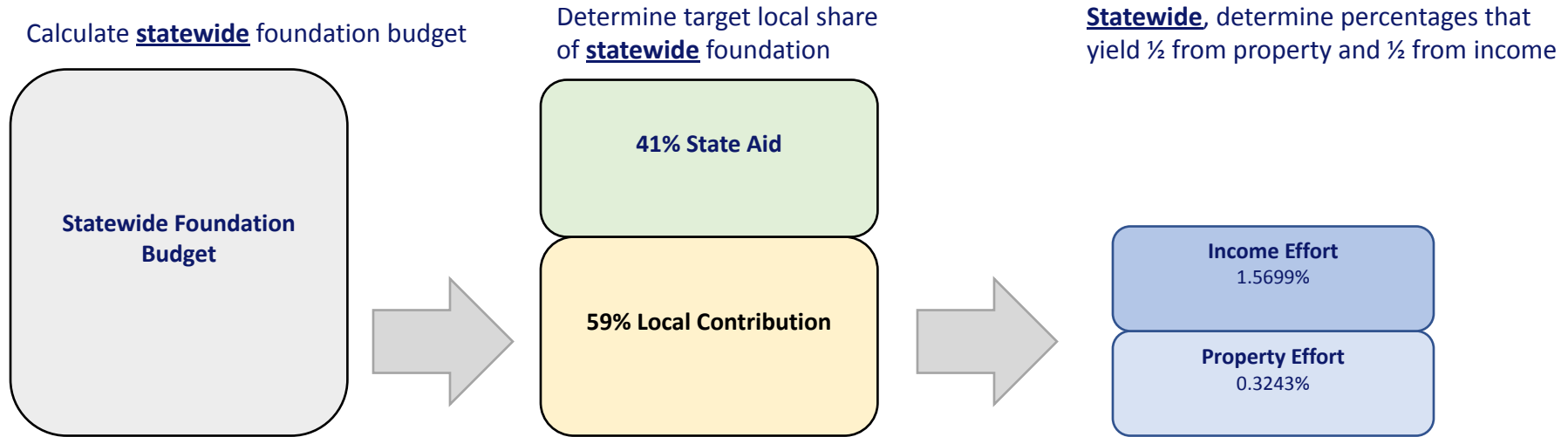
## ACTUAL Net School Spending

- what is actually reported at the end of the year
- includes municipal indirect costs such as insurance, retirement and administration
- includes operating expenditures

# Foundation Budget Guiding Principles

- **Every school district should have an adequate level of school funding**, based on the specific size and needs of its student population.
- **Local communities should contribute to their schools according to their ability to raise tax revenue**, based upon local property values and income levels.
- **The state should provide enough funding to fill the gap** between an adequate baseline funding level – the “foundation budget” – and the ability of the local community to contribute towards it.

# Determining each municipality's target local share starts with the local share of statewide foundation



Property and income percentages are applied uniformly across all cities and towns to determine the **combined effort yield** from property and income.

# The Foundation Formula

**Goal:** To ensure that every district has sufficient resources to meet its foundation budget spending level, through an equitable combination of local property taxes and state aid.

**Foundation Budget**

**Define and calculate a foundation budget for each district,** given the specific grades, programs, and demographic characteristics of its students.

-

**Required Local  
Contribution**

**Determine an equitable local contribution requirement,** how much of the foundation budget that should be paid for by each city and town's property tax based upon the relative wealth of the municipality.

=

**Chapter 70 Aid**

**Calculate the state aid,** providing necessary funds to reach foundation or mandated minimum aid increases.

# Six Factors in Determining State Aid

**Foundation Budget**

-

**Required Local  
Contribution**

=

**Chapter 70 Aid**

## **Three Impact the Foundation Budget**

- *Enrollment*
- Wage Adjustment Factor
- Inflation

## **Three Impact the Required Local Contribution**

- Property values
- Income
- Municipal Revenue Growth Factor

## Base Funding

Based on the pupil-specific information submitted by each school district through SIMS, a student is classified as being in one of the following base enrollment categories.

**Elementary enrollment:** number of students enrolled in grades one through five.

**Junior high/middle school enrollment:** the number of students enrolled in grades six through eight.

**High school enrollment:** the number of students enrolled in grades nine through twelve and not enrolled in a vocational program in a district.

## Base Funding

**Vocational enrollment:** the number of students enrolled in approved Ch74 programs

**Pre-School:** Regular or Special Education (half day only)

**Kindergarten Half & Full Day:** Regular or Special Education

## Incremental Funding Above the Base

**ELL enrollment:** the number of students enrolled in English language learners programs (K-5, 6-8, 9-12)

**Low-income status is based on three eligibility categories:**

- Students identified as participating in state public assistance programs, including the Supplemental Nutrition Assistance Program (SNAP), Transitional Aid to Families with Dependent Children (TAFDC), foster care; or MassHealth (Medicaid) up to 185 percent of the federal poverty level (FPL).
- Students certified as low income through the new supplemental data collection process (up to 185 percent of the FPL); or
- Students reported by a district as homeless through the McKinney-Vento Homeless Education

### **Assumed Enrollment**

The SOA provides for a phase-in of increases to the assumed in-district special education enrollment to 5% for vocational students and 4% for non-vocational students. In FY27, these assumed rates have been increased by 6/6ths of the gap to 5.0% and 4.0%, respectively.

**Assumed tuitioned-out special education enrollment:** 1% percent of the total foundation enrollment in a district, not counting vocational or pre-school enrollment.

**Assumed in-school special education enrollment\*:** 4.0% of total foundation enrollment in a district not counting vocational or preschool enrollment, plus 5.0% percent of vocational enrollment.

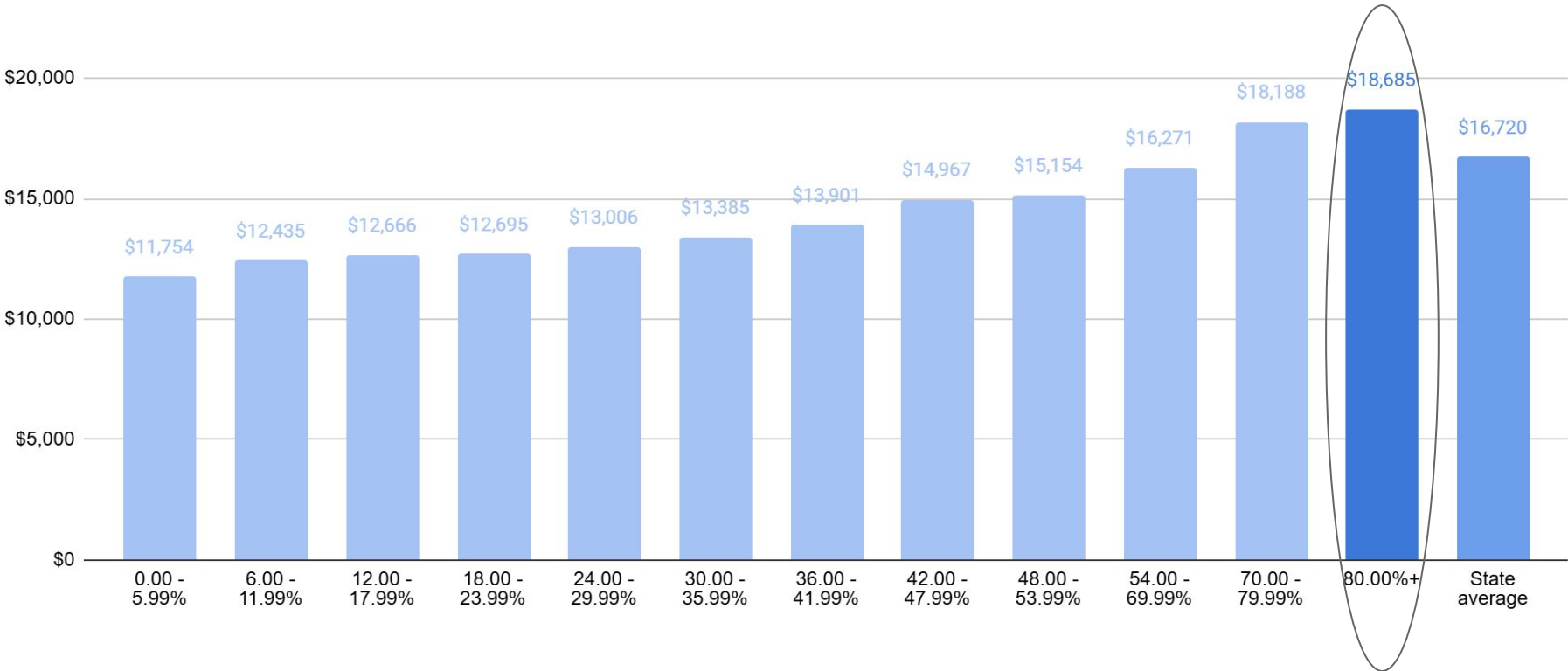
# Low Income Considerations

## House 1 sets the low-income threshold at 185% of the federal poverty level in accordance with the SOA

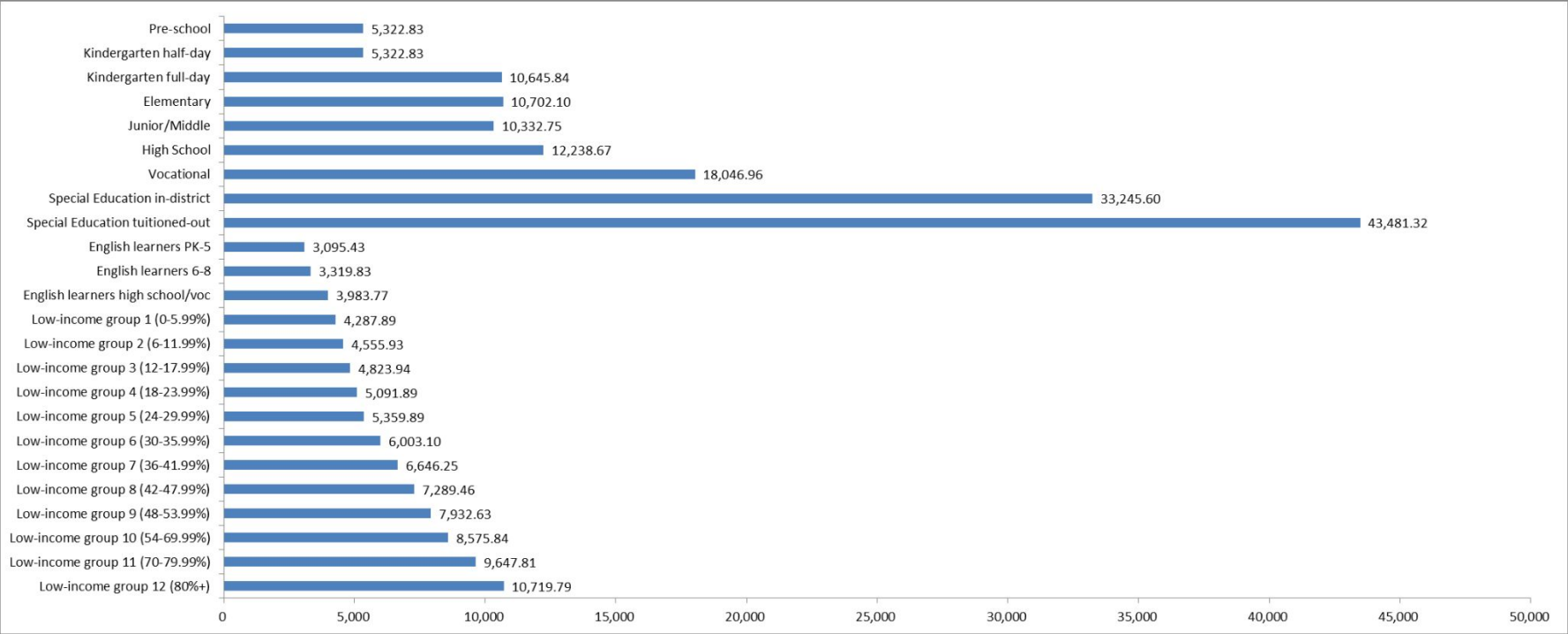
- The SOA restores the definition of low-income enrollment used prior to FY17, based on 185% of the federal poverty level, up from the 133% threshold used for the economically disadvantaged match from FY17 to FY22
  - **Statewide low-income enrollment for FY27 is 400,805, compared to 419,861 for FY26**
- Starting in FY24, the Department has designated a student enrolled on October 1st as low income if the student is:
  - *Identified as participating in state public assistance programs, including the Supplemental Nutrition Assistance Program, Transitional Aid to Families with Dependent Children, MassHealth, and foster care; or*
  - *Verified as low income through a supplemental data collection process; or*
  - *Reported as homeless through the McKinney-Vento Homeless Education Assistance program application*

# Foundation Budgets Vary Based on Student Needs

Foundation budget per pupil, by low income % range

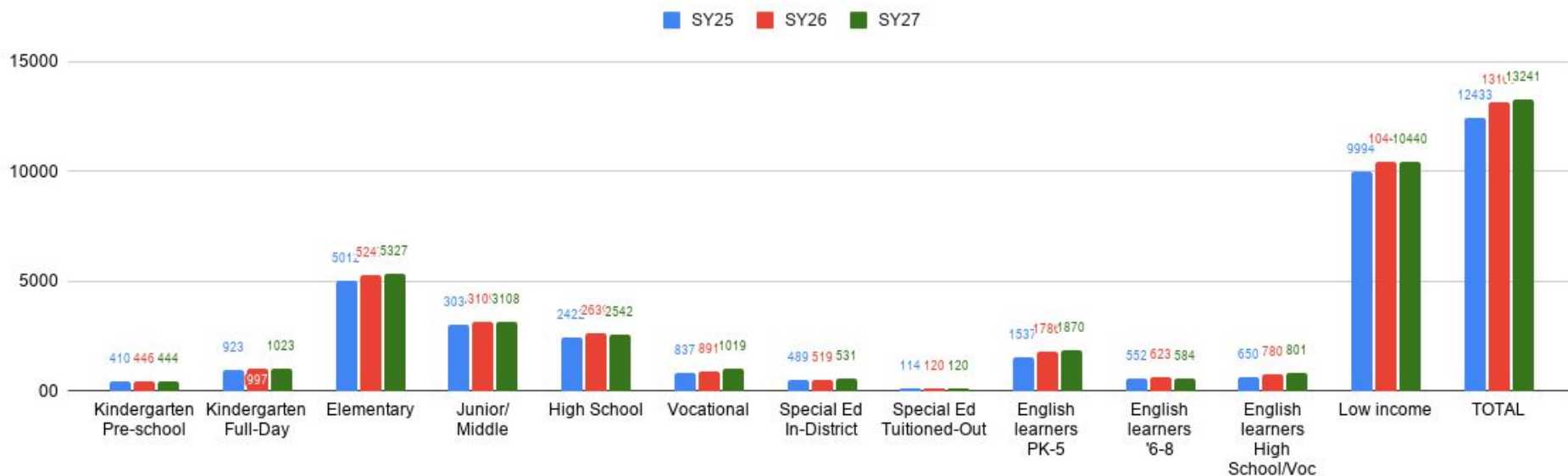


# Foundation Budget rates reflect differences in the cost of educating different types of students.



# 3-Year Foundation Enrollment Comparison

SY25, SY26 and SY27



# The Role of Student Enrollment

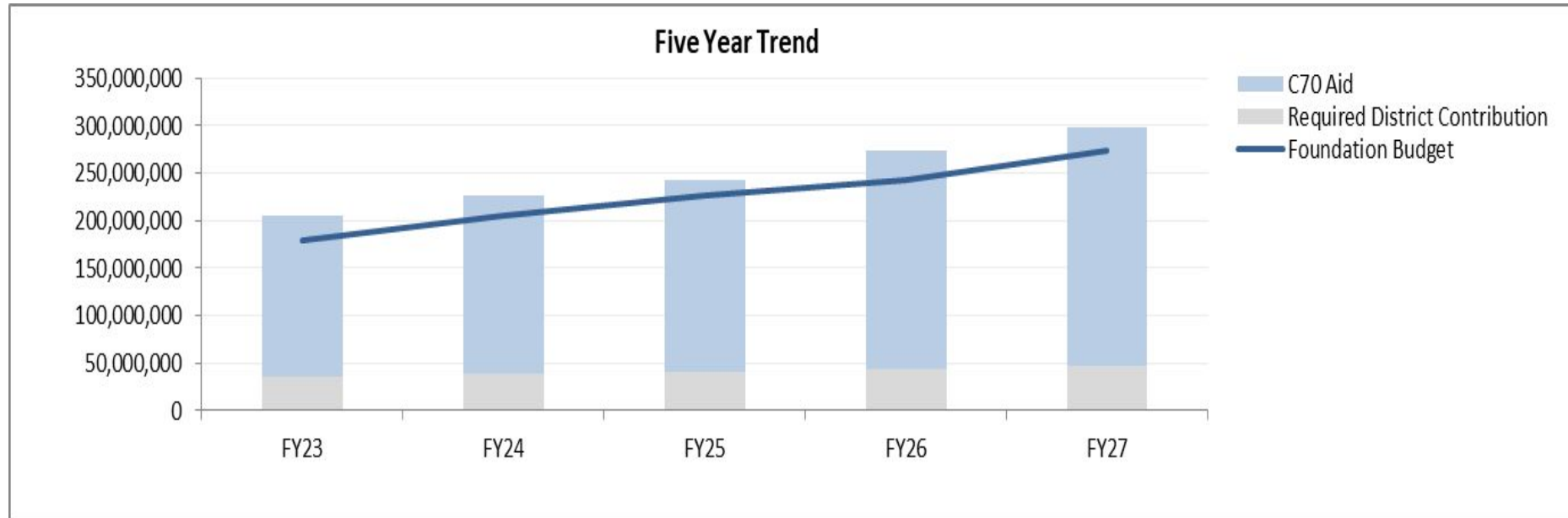
## FY27 Chapter 70 Foundation Budget

## 95 Fall River

| Base Foundation Components |                                           |                                |                              |                              |            |                   |             |            |                           |                                 |                          |                             |                                          |             | Incremental Costs Above the Base |  |  |  |  |
|----------------------------|-------------------------------------------|--------------------------------|------------------------------|------------------------------|------------|-------------------|-------------|------------|---------------------------|---------------------------------|--------------------------|-----------------------------|------------------------------------------|-------------|----------------------------------|--|--|--|--|
|                            | 1                                         | 2                              | 3                            | 4                            | 5          | 6                 | 7           | 8          | 9                         | 10                              | 11                       | 12                          | 13                                       | 14          |                                  |  |  |  |  |
| Liae                       | Description                               | Kindergart<br>en<br>Pre-school | Kindergart<br>en<br>Half-Day | Kindergart<br>en<br>Full-Day | Elementary | Junior/<br>Middle | High School | Vocational | Special Ed<br>In-District | Special Ed<br>Tuitioned-<br>Out | English learners<br>PK-5 | English<br>learners<br>'6-8 | English<br>learners<br>High<br>School/Vo | Low income  | TOTAL                            |  |  |  |  |
| 0                          | Foundation Enrollment                     | 444                            | 0                            | 1,023                        | 5,327      | 3,108             | 2,542       | 1,019      | 531                       | 120                             | 1,870                    | 584                         | 801                                      | 10,440      | 13,241                           |  |  |  |  |
| 1                          | Administration                            | 104,327                        | 0                            | 480,738                      | 2,503,317  | 1,460,542         | 1,194,562   | 478,859    | 1,722,182                 | 496,469                         | 225,335                  | 75,482                      | 124,211                                  | 1,495,008   | 10,361,032                       |  |  |  |  |
| 2                          | Instructional Leadership                  | 188,416                        | 0                            | 868,261                      | 4,521,238  | 2,637,884         | 2,157,497   | 864,866    | 0                         | 0                               | 394,327                  | 132,072                     | 217,383                                  | 7,083,227   | 19,065,171                       |  |  |  |  |
| 3                          | Classroom & Specialist Teachers           | 863,953                        | 0                            | 3,981,199                    | 20,730,713 | 10,643,812        | 12,802,097  | 8,724,311  | 5,682,773                 | 0                               | 2,760,195                | 924,495                     | 1,521,628                                | 69,145,895  | 137,781,070                      |  |  |  |  |
| 4                          | Other Teaching Services                   | 221,578                        | 0                            | 1,021,097                    | 5,317,092  | 2,233,160         | 1,520,523   | 609,525    | 5,305,922                 | 7,584                           | 394,327                  | 132,072                     | 217,383                                  | 0           | 16,980,263                       |  |  |  |  |
| 5                          | Professional Development                  | 34,170                         | 0                            | 157,542                      | 820,465    | 518,850           | 411,499     | 272,715    | 274,134                   | 0                               | 112,649                  | 37,732                      | 62,102                                   | 3,354,581   | 6,056,438                        |  |  |  |  |
| 6                          | Instructional Materials, Equipment & Tech | 125,039                        | 0                            | 576,235                      | 3,000,593  | 1,750,674         | 2,290,952   | 1,607,116  | 239,269                   | 0                               | 281,641                  | 94,334                      | 155,258                                  | 514,274     | 10,635,385                       |  |  |  |  |
| 7                          | Guidance & Psychological Services         | 100,602                        | 0                            | 463,583                      | 2,413,983  | 1,408,421         | 1,201,146   | 481,498    | 0                         | 0                               | 168,992                  | 56,607                      | 93,156                                   | 2,799,904   | 9,187,891                        |  |  |  |  |
| 8                          | Pupil Services                            | 25,002                         | 0                            | 115,261                      | 900,103    | 857,870           | 1,617,958   | 648,583    | 0                         | 0                               | 56,343                   | 18,875                      | 31,055                                   | 14,549,184  | 18,820,234                       |  |  |  |  |
| 9                          | Operations & Maintenance                  | 239,911                        | 0                            | 1,105,525                    | 5,756,729  | 3,641,271         | 2,887,636   | 2,166,414  | 1,923,760                 | 0                               | 675,968                  | 226,405                     | 372,641                                  | 0           | 18,996,260                       |  |  |  |  |
| 10                         | Employee Benefits/Fixed Charges*          | 460,339                        | 0                            | 2,121,252                    | 11,045,854 | 6,961,702         | 5,026,830   | 2,535,965  | 2,505,375                 | 0                               | 718,678                  | 240,707                     | 396,183                                  | 12,972,535  | 44,985,421                       |  |  |  |  |
| 11                         | Special Education Tuition*                | 0                              | 0                            | 0                            | 0          | 0                 | 0           | 0          | 0                         | 4,713,706                       | 0                        | 0                           | 0                                        | 0           | 4,713,706                        |  |  |  |  |
| 12                         | Total                                     | 2,363,337                      | 0                            | 10,890,694                   | 57,010,087 | 32,114,187        | 31,110,699  | 18,389,852 | 17,653,414                | 5,217,758                       | 5,788,454                | 1,938,781                   | 3,191,000                                | 111,914,608 | 297,582,870                      |  |  |  |  |
| 13                         | Wage Adjustment Factor                    | 100.0%                         | Foundation Budget per Pupil  |                              |            |                   |             |            |                           |                                 |                          |                             |                                          | 22,474      |                                  |  |  |  |  |

A district's **foundation budget** is derived by multiplying the number of pupils in **13 enrollment categories** by cost rates in **11 functional areas**.

# Chapter 70 Funding: 5-Year Trend



# Foundation Enrollment & Net School Spending

|                                    | FY26        | FY27        | Change     | Pct Chg |
|------------------------------------|-------------|-------------|------------|---------|
| Foundation Enrollment              | 13,106      | 13,241      | 135        | 1.03%   |
| Foundation budget                  | 273,966,514 | 297,582,870 | 23,616,356 | 8.62%   |
| Required district contribution     | 43,178,238  | 47,033,824  | 3,855,586  | 8.93%   |
| Chapter 70 aid                     | 230,788,276 | 250,549,046 | 19,760,770 | 8.56%   |
| Required net school spending (NSS) | 273,966,514 | 297,582,870 | 23,616,356 | 8.62%   |

# FY27 Revenue (House 1)

## Chapter 70 - State Aid - \$250,549,046

- **\$19,760,770 increase** over final FY26 Chapter 70 aid

## City Contribution - \$47,033,824

- **\$3,855,586 increase** over final FY26 Required City Contribution

## Appropriation (Chapter 70 + City Contribution) - \$297,582,870

- **\$23,616,356 increase** over final FY26 Required Net School Spending

# FY27 Proposed Budget

|                                           |                      |
|-------------------------------------------|----------------------|
| FY26 Operational Budget                   | \$273,966,514        |
| FY27 Net School Spending/House 1          | \$297,582,870        |
| <b>FY27 Proposed Budget</b>               | <b>\$297,582,870</b> |
| FY27 Delta                                | \$23,616,356         |
| <b><i>% above net school spending</i></b> | <b><i>0.00%</i></b>  |

# Indirect Costs & the Shared Cost Agreement

- The City is allowed to **“charge back”** or **“write off”** against the Local Contribution certain charges and expenses for services they provide for the Fall River Public Schools. At the state level, these “municipal fees” are also referred to as Schedule 19 charges.
- In Fall River, we call these **“indirect costs”** as outlined in our Shared Cost Agreement\* - a statement of partnership between the Fall River Public Schools and the City of Fall River.

*\*The Shared Cost Agreement was last modified in FY2018.*

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# **\$297,582,870**

is 100% Net School Spending Number for FY27.

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# **Local Planning and the Proposed Budget**

# Budget Planning Parameters

- **Clear and well-justified budget rationale**
  - What will you prioritize SY27?
  - Offer an overview of how that will show up in the discussion.
  - Ensure alignment with district priorities and fiscal responsibility.
- **Individual school context**
  - **Academic Needs:** (Student performance trends, curriculum enhancements, instructional materials, etc.)
  - **Social-Emotional Needs:** (Counseling services, mental health resources, student engagement programs, etc.)
  - **Operational Needs:** (Facilities, technology, transportation, safety measures, etc.)
  - **Enrollment Trends:** (Current and projected enrollment, impacts on funding/staffing)
- **Progress/impact to date**
  - Review existing staffing levels.
  - Identify inefficiencies or gaps.
  - Unpack alignment of staffing with identified needs.
  - Preview anticipated changes (reductions, reallocations, or new positions).
- **Strategic Allocation/Reallocation of Resources**
  - Discuss anticipated conversions or reallocation of funds.
  - Justification for any additional positions or structural changes.
  - Any alternative funding sources (grants, partnerships, etc.) you may look to leverage.

## FY27 Proposed Operating Budget

| Category               | FY2026        | FY2027               | Increase/<br>Decrease | %<br>Change | % of<br>Budget |
|------------------------|---------------|----------------------|-----------------------|-------------|----------------|
| Salaries and Benefits  | \$163,013,411 | <b>\$176,868,399</b> | \$13,854,988          | 8.50%       | 78.11%         |
| Contractual Services   | \$39,500,893  | <b>\$41,022,547</b>  | \$ 1,521,654          | 3.85%       | 18.12%         |
| Materials and Supplies | \$4,853,346   | <b>\$4,853,634</b>   | \$ 288                | .01%        | 2.14%          |
| Insurance/Other        | \$3,587,884   | <b>\$3,687,884</b>   | \$ 100,000            | 2.79%       | 1.63%          |
| <b>Totals</b>          | \$210,955,534 | <b>\$226,432,464</b> | \$15,476,930          | 7.34%       | 100%           |

# Operating Budget SY 27 - Total Net Positions

- FREA Unit A (+8)
- FREA Unit B (+10)
- Paraprofessionals (-11)
- FRAA (+7)
- AFSCME (+6)
- SNON

Total Operating Budget - **Net Increase of 20 positions**

# Grants Budget SY 27 - Total Net Positions

- FREA Unit A (-1)
- FREA Unit B (+2)
- FRAA (-1)

Total Grants Budget - **Net 0 Positions**

# Revolving Budget SY 27 - Total Net Positions

- Nutrition (+4)

Total Revolving Budget - **Net Increase of 4 positions**

# Budget Considerations

- **Student Enrollment**
- **Transportation**
- **Out-of-District Tuitions**
- **Health Insurance**
- **Utilities**
- **Capital Infrastructure**



## FY27 Transportation

|                            |                                                  |                      |
|----------------------------|--------------------------------------------------|----------------------|
| <b>Projected</b>           | <b>Transportation Total</b>                      | <b>\$17,066,700</b>  |
| <b>Less Reimbursements</b> | <b>Circuit Breaker Fund - OOD Transportation</b> | <b>\$(1,816,652)</b> |
|                            | <b>McKinney Vento Reimbursement</b>              | <b>\$(1,400,000)</b> |
| <b>FY27 Appropriation</b>  | <b>Transportation - Operating Budget</b>         | <b>\$13,850,048</b>  |

# FRPS Student Enrollment\*



**PK  
-5**

**K-5  
+98**

**Grades 6-8  
-18**



**Grades 9-12  
+20**



**FRPS PK-12  
+95 students  
from last year**

\*October 1 “in our seats” enrollment

# The “Wish List” and the “Unassigned School Budget”

## The Wish List

**\$2,121,653.35**

- 25 new positions, including
  - 8 Paraprofessionals
  - 7 Security Officers
  - 7 Teachers
  - 1 School Adjustment Counselor
  - 1 Behavior Therapist
  - 1 Community Facilitator
  - 1 Plumber
  - 1 Cyber Security Coordinator
  - (2) Custodial - Increase Full-Time Custodians 14 and eliminate 16 Part-Time Custodians
- One Day Professional Development per month-Kuss, Updates to Culinary Kitchen at Kuss, Athletics Van and Ford F350/Super Cab with Fisher V Plow Blade & Sander

## Unassigned School Budget

**\$500,000.00**

# FY27 Budget Planning Recognition

- *Kevin Almeida, Chief Financial Officer*
- *Lori Obenchain, Assistant Superintendent for Special Education*
- *Dr. Aimee Bronhard, Assistant Superintendent for Student Support & Strategic Integration*
- *Principals and their site-level leadership teams*
- *Ken Pacheco, Chief Operating Officer*
- *Scott Cabral, Chief Information Officer*
- *District Department Directors*
- *Keith Michon, FREA President and George Ackley, FRAA President*
- *School Committee, Fall River Public Schools*
- *Debra Cabral, Administrative Assistant to the School Committee*
- *Paula Soares, Executive Assistant to the Superintendent*
- *Goretti Furtado, Administrative Assistant to Finance and Operations*



*Thank you*

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