

FY2025 Budget School Department

Superintendent's Recommended Budget

Public Budget Hearing March 26, 2024

NPS – Who are our students?



	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	5-Year Increase
ELL	2.1	2.5	2.2	2.7	3.7	+ 27
SWD	16.1	18.4	19.1	19.7	20.9	+ 71
Low-Income	29.0	33.9	40.4	39.9	38.4	+ 136
High Needs	39.6	45.4	50.0	50.7	50.0	+ 145
Total Enrollment	1999	1924	1975	1947	1865	(-134)

EL – An English Learner is “a student who does not speak English or whose native language is not English, and who is not currently able to perform ordinary classroom work in English.”

SWD – A Student With Disabilities is any student with a disability that, as a result of their disability, requires specially designed instruction and/or one or more related services (i.e. speech) to access and make progress in the general curriculum.

LI – A Low Income student meets one of the following criteria: participates in state public assistance programs; is reported by the district as homeless; or, is certified as low income (185% of Federal Poverty Level – which is \$31,200/year for a family of 4)

HN – A student is categorized as High Needs if he or she is designated as either low income (prior to 2015, and from 2022 to present), economically disadvantaged (from 2015 to 2021), El/former El, or a student with disabilities.

Blackstone Valley District Comparisons

DISTRICT	EL	SWD	LI	HN
Bellingham	4.3	23.0	31.6	48.0
Douglas	1.2	18.8	25.6	38.4
Grafton	2.5	18.5	15.8	31.9
Hopedale	5.1	21.1	21.8	38.6
Mendon-Upton	4.1	16.7	14.6	29.5
Milford	33.4	17.4	54.1	68.1
Millbury	5.4	22.2	33.6	48.6
Northbridge	3.7	20.9	38.4	50.0
Sutton	2.3	18.5	18.2	33.1
Uxbridge	2.6	20.8	28.4	41.7

Boston Public Schools

2023

Examples:

Base allocation:	4,605
Grade level adjustments:	PK-K: 8,750 1-2: 6,447 3-5: 5,987 6-8: 6,447 9-12: 5,987
Low Income Adjustment:	461
EL Adjustment:	K-5: 1,081 6-8: 2,298 9-12: 2,748
SWD:	Low-severity: 4,505 Mod-severity: 6,307 High-severity: 8,560–30,634
High Risk of Drop Out:	Gr. 9: 921 Gr. 10: 230
Programmatic Supports:	Vocational: 4,605 Inclusive: 1,612

Base	4,605.00
Gr. 8	6,447.00
LI	<u>461.00</u>

Total: 11,513.00

Base	4,605.00
Gr. K	8,750.00
LI	461.00
HS – Vision	14,276.00
HS – Intellect.	<u>9,671.00</u>

Total: 37,763.00

In-District Per Pupil Expenditures

District	FTE Pupils	PPE
Bellingham	2016	20,430.92
Douglas	1159	17,661.36
Grafton	3100	15,662.98
Hopedale	1096	18,041.24
Mendon-Upton	2115	18,820.63
Milford	4438	18,399.63
Millbury	1640	19,106.86
Northbridge	1962	16,732.22
Sutton	1288	18,107.19
Uxbridge	1637	19,526.37

Per pupil expenditures are the expected cost of educating each student in the district; calculated by dividing a district's operating costs by its total enrollment.

Focus for the FY25 Budget

- Maintain the additional positions acquired with ESSER funding that support student mental health and special education
 - Maintain a strong core academic program that focuses on providing students with engaging and varied learning opportunities to set them up for success
 - Maintain appropriate levels of support for our students identified as high needs (SWDs, LI, or EL.)
 - Maintain a staffing level that will allow us to develop and implement new strategic goals and initiatives aligned to a new vision for our NPS students
 - Ensure a safe and healthy teaching and learning environment
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Potential Challenges

- Financially supporting the goals and initiatives of a new three-year District Strategic Plan that reflects a new Portrait of a Graduate, and a new vision . . . as well as a mission that includes meeting the evolving needs of our 21st century students and provides the necessary foundation and support to ensure their engagement in the academic process and their success after high school and beyond
- Unknown OOD costs (due to potential incoming students/families or changes in student placement)
- Unknown costs associated with upcoming contract negotiations

FY2025 Level Services Operating Budget

Category	FY 2024 Approved	FY 2025 Level Services	Increase/ Decrease	% Change	% of Budget
Salary/Other Compensation	23,155,070	23,258,965	103,896	0.4%	70.4%
Supplies/Materials/Texts	267,169	257,941	(9,227)	-3.5%	0.8%
Professional Development	73,533	83,090	9,556	13.0%	0.3%
Instructional Contracted Services	229,260	251,308	22,048	9.6%	0.8%
Athletics	402,948	436,524	33,576	8.3%	1.3%
Technology	283,860	298,523	14,663	5.2%	0.9%
Utilities	1,038,358	1,049,461	11,103	1.1%	3.2%
Custodial/Maintenance	385,587	404,092	18,505	4.8%	1.2%
Transportation	1,654,057	1,789,042	134,986	8.2%	5.4%
Out of District Tuition & Trans	3,994,955	4,600,468	605,513	15.2%	13.9%
Title I	330,061	345,364	15,303	4.6%	1.0%
Other Expenses	271,847	270,394	(1,453)	-0.5%	0.8%
	32,086,073	33,045,173	958,470	2.99%	100%

- Other expenses includes: copiers, legal, dues, accreditation. advertising, Medicaid billing, postage, MTRS grant expenses, etc.

FY25 Revenue

Chapter 70 State Aid: \$15,963,421

- Minimum required increase of \$30 per student
- Minimum required increases since 2014

Town Contribution: \$10,358,209

- Increase of \$315,327 over FY24

Appropriation: \$26,321,630

- Chapter 70 + Town Contribution
- Doesn't maintain annual 2% appropriation increase
- Smallest appropriation increase (%) and 2nd smallest appropriation increase (\$) since 2015

Year	Chapter 70	Increase	% of Appropriation
2019	15,539,941	66,900	66.4%
2020	15,603,931	63,990	65.5%
2021	15,603,931	-	64.3%
2022	15,664,621	60,690	63.3%
2023	15,786,061	121,440	62.2%
2024	15,905,881	119,820	61.4%
2025	15,963,421	57,540	60.4%

Year	Appropriation	\$ Increase	% Increase
2019	23,389,965	479,522	2.09%
2020	23,839,465	449,500	1.92%
2021	24,254,032	414,567	1.74%
2022	24,739,112	485,080	2.00%
2023	25,376,253	637,141	2.58%
2024	25,888,853	512,600	2.02%
2025	26,321,630	432,777	1.67%

FY25 Revenue

Grants: \$1,165,701

- FY24 Budget utilized \$2,088,711 in grant funds
 - Allocations will not be known until closer to July 1
 - Potential reduction in Title I allocation
 - Holding other grants level
 - **Loss of ESSER funding**
 - ESSER II = \$ 941,432 7/30/2021 – 9/30/2023
 - ESSER III = \$2,174,018 10/1/2021 – 9/30/2024
 - Purpose:
 - To help school districts safely reopen schools and sustain the safe operation of schools
 - Measure and effectively address significant learning loss
 - Respond to the academic, social, emotional, and mental health needs of all students
 - Address the impact COVID-19 has had, and continues to have, on elementary and secondary schools
 - Prior year budgets utilized ESSER to fund both added and existing staffing positions
 - Funds are no longer available in FY25, but the positions are still needed
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FY25 Revenue (current projections)

- **Revolvers: \$4,763,567** (potential available)
 - School Choice, PK Tuition, Circuit Breaker, Athletic Revolver, Transportation Revolver, Use of School
 - Amount available to balance operating budget while maintaining \$1M balance
 - Closes the gap between the operating budget and the appropriation/grants
 - Throughout the year, if operating budget expenses come in lower than budgeted, less revolver funds are utilized. If operating budget expenses come in higher, more revolver funds could be utilized (or reductions made).

FY2024 Revolver Projections

Starting Balance	4,319,045
2024 Revenue	2,374,271
2024 Expense*	3,228,798
Ending Balance	3,464,517

FY2025 Revolver Projections to Leave \$1M Balance

Starting Balance	3,464,517
2025 Revenue	2,299,050
2025 Expense	4,763,567
Ending Balance	1,000,000

*FY24 operating budget expenses are trending under budget = less expenses expected to be paid from FY24 revolvers = higher FY24 revolver ending balance = additional revolver funds likely to carry forward into FY25 & FY26 than reflected above

Budget Gap

2025 Level Services Budget	33,045,173
- Appropriation	26,321,630
- Grants	1,165,701
- Revolver	4,763,567
2025 Deficit	(794,275)

Options to Close the Gap:

- Increase the appropriation
 - Unlikely as initial proposed appropriation increase needed to be reduced to cover fixed cost/indirect cost increases
 - FY23 and FY24 Chapter 70 minimum per pupil adjustments made in July/August from \$30 to \$60 per pupil minimum ~ \$57,540
- Utilize additional funds from revolvers
 - Reduce balance below projected \$1M safety net
 - Increases the deficit for future years as less revolver funds will be available
- Budget reductions
 - Reduce the increased cost to offer the same level of services by reducing services
 - Majority of reductions will be reductions in personnel

Summary: Budget Reductions

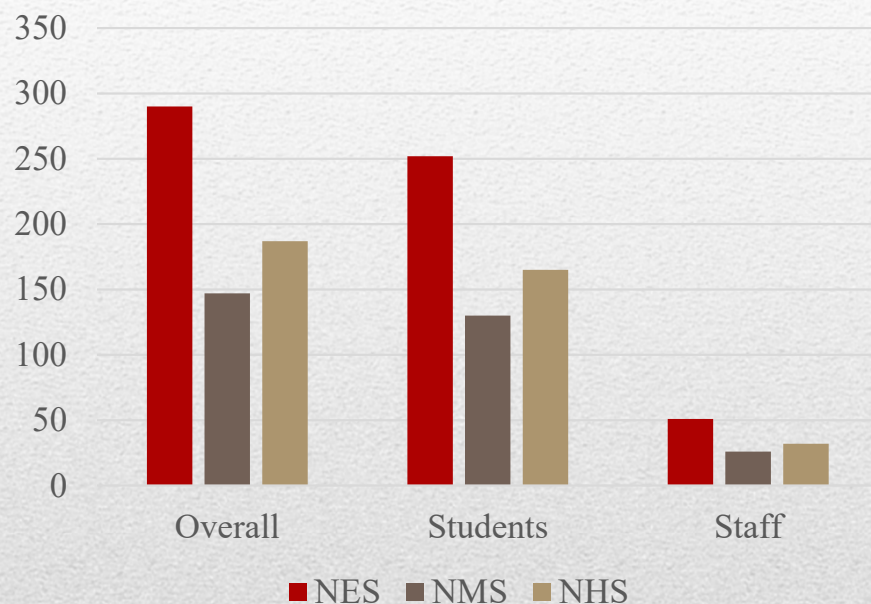
Site	Position/Item	FTE	Reduction
District	Supplies/Tech/Stipends		(35,577)
District	Custodial Substitutes		(32,340)
District	Social Worker	(1.0)	(646,108)
District	Instructional Technologist	(1.0)	
MS	Spanish Teacher	(1.0)	
MS	Grade 6 Teacher	(1.0)	
MS	Grade 7 Teacher	(1.0)	
MS	Grade 8 Teacher	(1.0)	
HS	ELA Teacher	(1.0)	
HS	Social Studies Teacher	(1.0)	
HS	Science Teacher	(1.0)	
HS	Bridge Adjustment Counselor	(0.4)	
Total Reductions		(9.4)	(714,025)
Site	Position/Item	FTE	Addition
NES	Assistant Principal	1.0	88,000
Total Additions		1.0	88,000

Site	Position	FTE	Difference
District	BCBA	1.0	45,189
District	BCaBA	(1.0)	
District	Physical Therapist	(1.0)	(30,602)
District	PT Contracted Service		
District	Occupational Therapist	(0.6)	(47,822)
District	COTA	0.2	
District	Lead Nurse	(0.5)	(14,400)
MS	School Nurse	0.5	
MS	Per Diem Perm Sub Nurse	0.5	
NES	Title I Instructional/Academic Coach	1.0	(34,058)
MS	Title I ELA Specialist/Reading Interventionist	(2.0)	
MS	Title I ELA Tutor	2.0	
Total Reorganizations		(0.9)	(81,696)

	FTE	TOTAL
TOTAL REDUCTIONS	(9.4)	(714,025)
TOTAL ADDITIONS	1.0	88,000
TOTAL REORGANIZATIONS	(0.9)	(81,696)
NET REDUCTIONS	(9.3)	(707,721)

Additional Need – NES AP

Admin. to Staff/Student Ratios



Administration	NES	Middle School	High School
Principal	2.0	1.0	1.0
Assistant Principal	1.0	1.0	1.0
Dean	1.0	1.0	1.0
	4.0	3.0	3.0
FY25 Figures:			
# Staff Requiring Evals: (NTA, IA)	153	51	65
# Students:	1,010	390	495

School	Requested Addition	FTE
NES	Assistant Principal	1.0

Additional Needs: Not Proposed in FY25 Budget

- Athletic Trainer
 - MS Guidance Counselor (scheduling, HS transition, college and career prep, speakers, etc.)
 - Full-time Dean - HS
 - Full-time Vocational Coordinator - HS
 - Culinary/Home Economics (MS/HS)
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FY2025 Superintendent's Recommended Budget [with reductions incorporated]

\$32,337,452

- Reduced from Level Services
- \$250,749 or 0.78% increase over FY24 Original Approved Budget

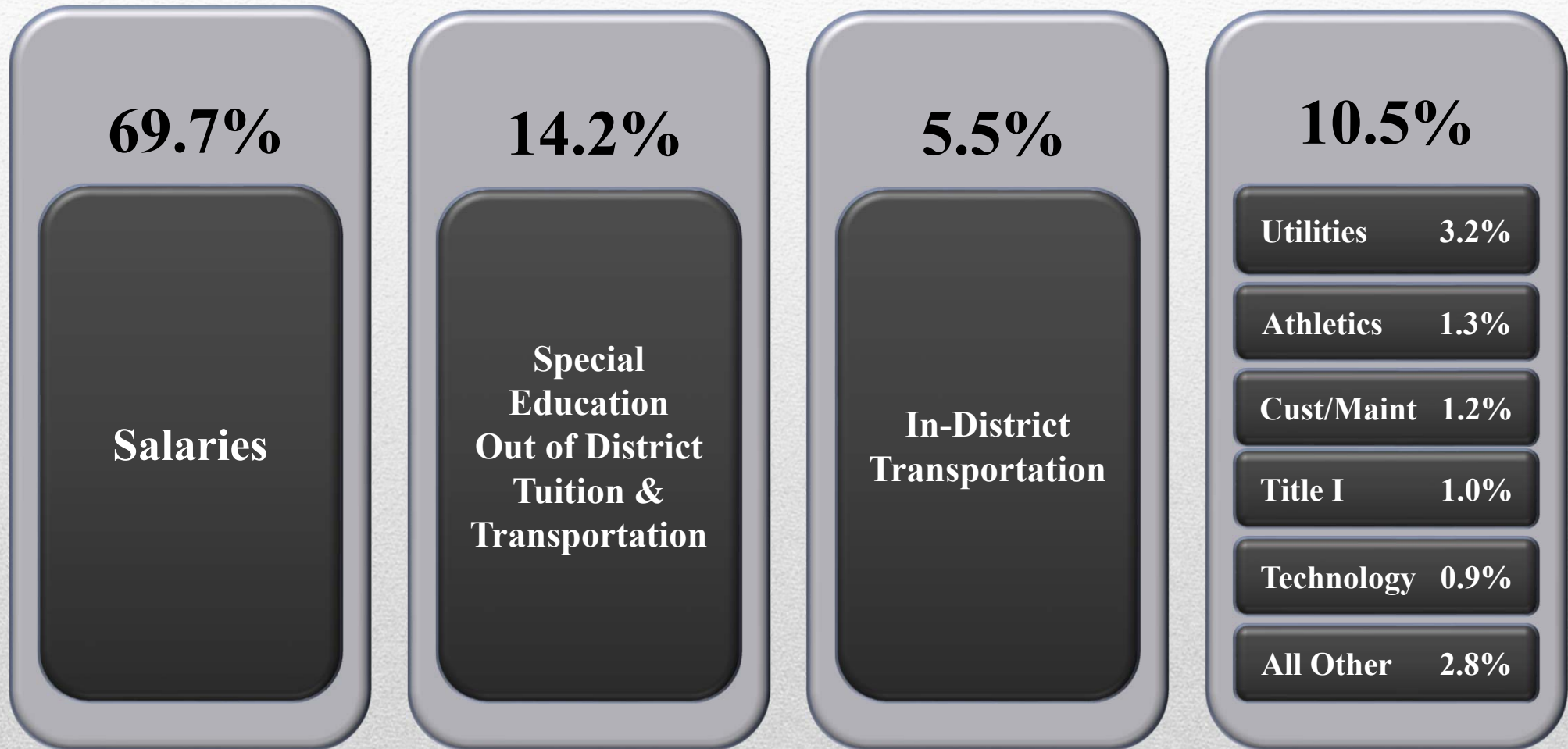
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Instructional Contracted Services	229,260	309,848	80,588	35.2%
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Out of District Tuition & Trans	3,994,955	4,600,468	605,513	15.2%
Title I	330,061	311,306	(18,755)	-5.7%
Other Expenses	271,847	270,394	(1,453)	-0.5%
	32,086,703	32,337,452	250,749	0.78%

- Other expenses includes: copiers, legal, dues, accreditation. advertising, Medicaid billing, postage, MTRS grant expenses, etc.

FY25: Where Does the Money Go?

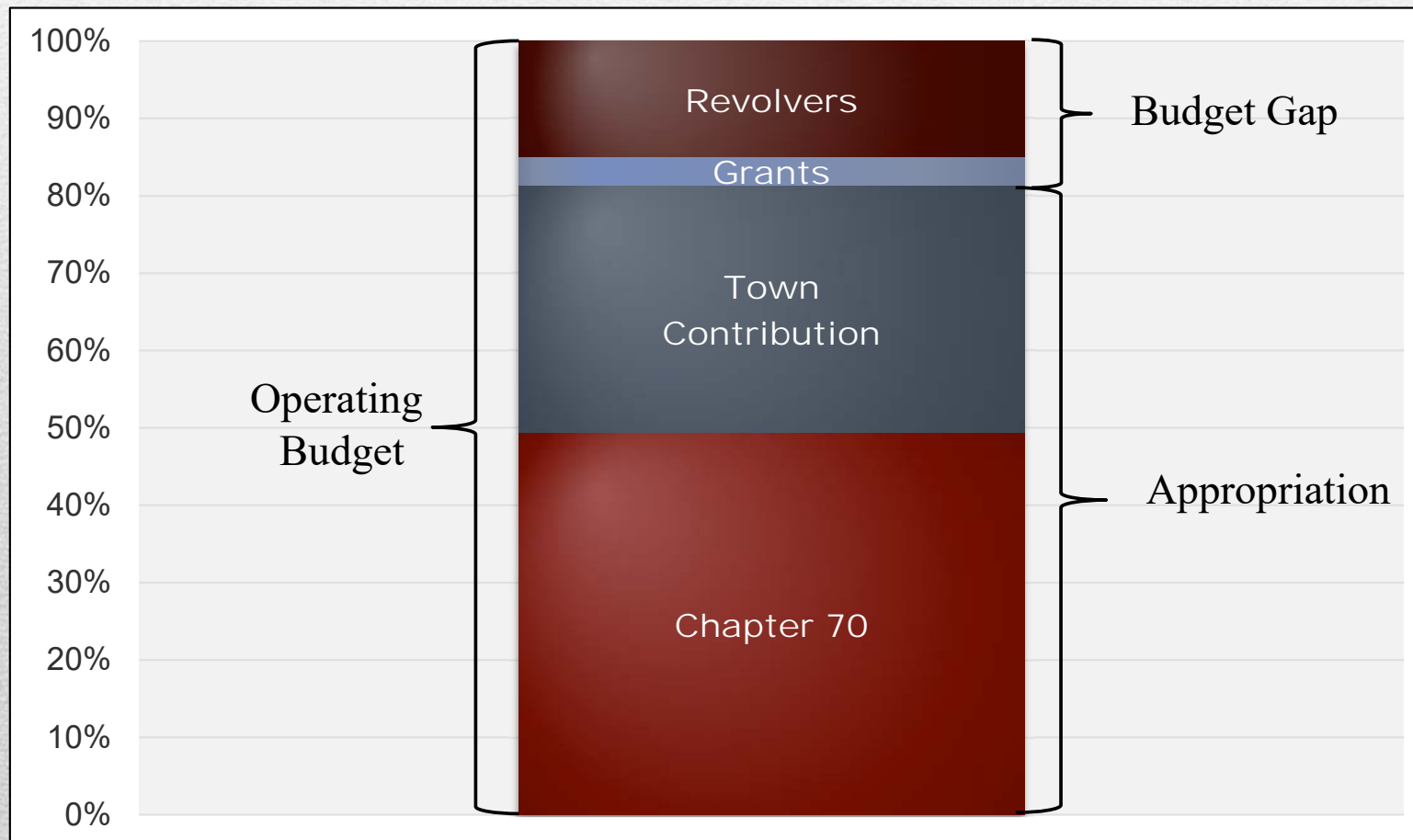
[with reductions incorporated]



All Other includes: Supplies/Materials/Text (0.8%); Professional Development (0.3%); Instructional Contracted Services (1.0%); Other Expenses (0.8%)

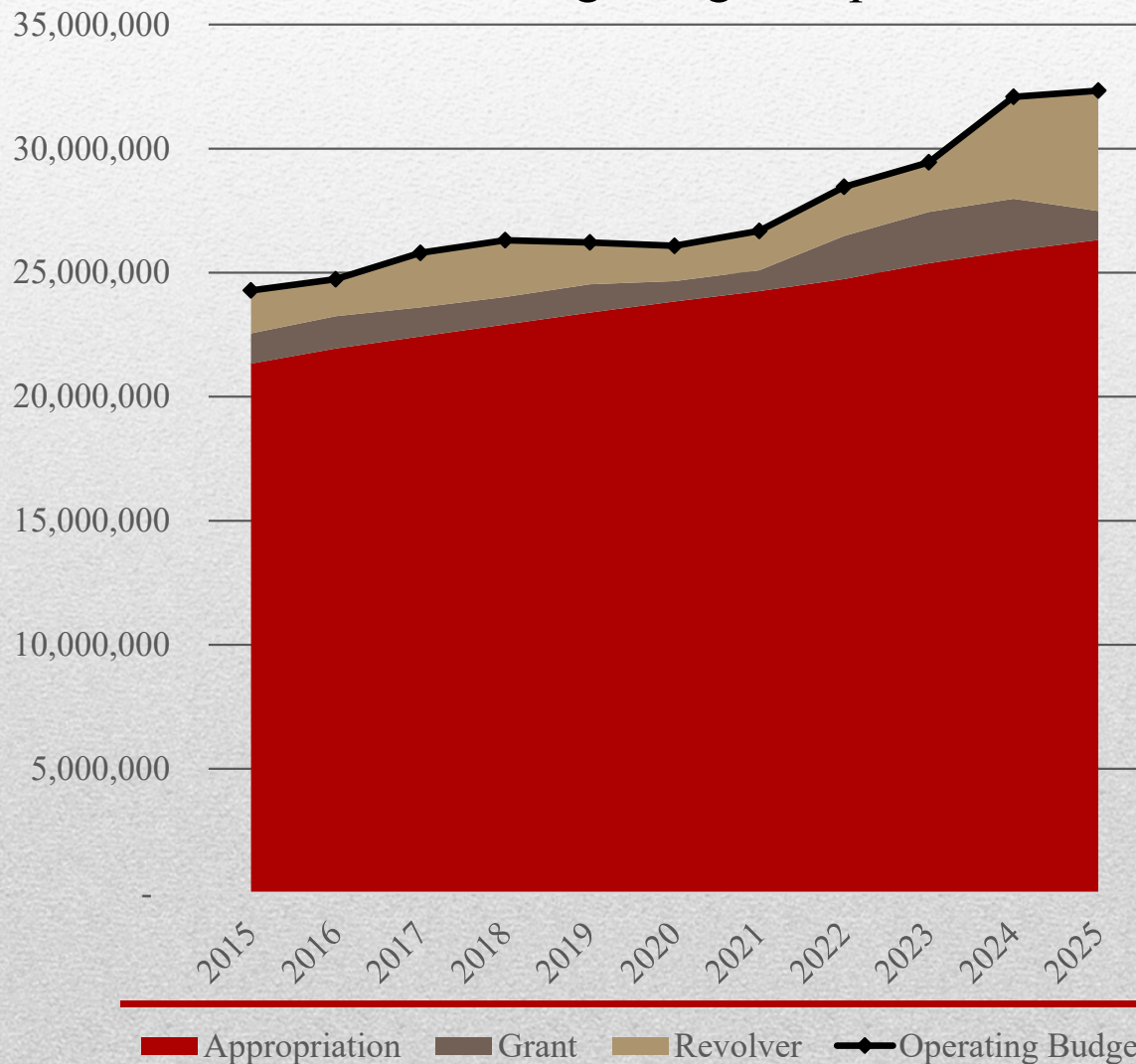
FY25 Operational Budget Gap

Operating Budget	\$32,337,452
- Appropriation	\$26,321,630
- Grants	\$ 1,165,701
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Revolvers	\$ 4,850,122



Growing Budget Gap Despite Level Services/Reduced Level Services

Growing Budget Gap



Level Services/Fees/Reductions	
FY15:	Reduced level services budget by \$1.1M
FY16:	Reduced level services budget by \$475k; increased fees
FY17:	Level services
FY18:	Reduced level services budget by 77k
FY19:	Reduced level services budget by \$611k
FY20:	Level services; reallocate expenses to grants/capital funds
FY21:	Reduced level services budget by \$222k
FY22:	Initially level services; ESSER positions added upon grant award
FY23:	Level services; sustaining ESSER funded positions added in FY22
FY24:	Level services; sustaining ESSER funded positions added in FY22, utilizing ESSER to offset existing operating budget expenses
FY25:	Reduced level services budget by \$707k

Required Net School Spending

	ACTUAL NSS FY2023				BUDGETED NSS FY2024		2024
District	Required NSS	Actual NSS	Amt Over or Under Req'd	Actual as % of Req'd	Amt Over or Under Req'd	Actual as % of Req'd	Nbridge Students Choice Out
Northbridge	29,416,708	29,739,638	322,930	101.1%	514,113	101.7%	
Douglas	16,804,982	18,183,160	1,378,178	108.2%	984,059	105.7%	19
Blackstone Millville	21,082,503	24,636,175	3,553,672	116.9%	2,949,788	113.6%	3
Hopedale	12,546,415	16,604,984	4,058,569	132.3%	4,541,163	135.7%	7
Sutton	17,221,194	21,409,153	4,187,959	124.3%	4,483,997	124.3%	9
Uxbridge	23,541,922	27,936,619	4,394,697	118.7%	4,390,621	117.9%	22
Mendon Upton	30,678,179	35,421,457	4,743,278	115.5%	4,809,013	115.2%	26
Grafton	36,001,738	43,471,776	7,470,038	120.7%	10,523,699	128.3%	38
Millbury	20,915,573	29,275,171	8,359,598	140.0%	7,719,181	134.4%	3
Milford	66,524,190	75,268,277	8,744,087	113.1%	10,102,449	113.4%	10
Bellingham	27,269,890	40,136,892	12,867,002	147.2%	12,203,606	141.1%	4

Source: <https://www.doe.mass.edu/finance/chapter70/compliance.html>

Net School Spending: the minimum amount that a district must spend to comply with state law

FY25 Required NSS increase: \$793,101

FY25 Appropriation Increase: \$432,777

Difference: \$360,324

Looking Ahead to FY2026

- The proposed FY25 budget utilizes \$4.8M in revolver funds to balance the budget. If \$2.2 million is received as revolver revenue for FY26 (~ level to projected FY25), only \$2.1 million of revolver funds will be available to balance the FY26 budget in order to leave a \$1M balance. This is ~\$2.7 million less than is planned to be utilized in FY25.
- If FY24/FY25 expenses come in under budget and less revolver funds are needed to balance the budgets in those years, and/or if FY24/FY25 revolver revenue comes in higher than projected, additional revolver funds will be available to help fund the FY26 budget.
- Funding challenges: state aid increases are minimal; appropriation increases have been limited to ~2%; FY25 appropriation is less than a 2% increase, cost of level services increases continue to exceed revenue increases; more revolver funds are budgeted to be utilized than replenished.
- Funding the FY26 budget, and subsequent future budgets, will be extremely challenging without a sustainable increased revenue stream

FY2025 Revolver Projections	
Starting Balance	3,464,517
2025 Revenue	2,299,050
2025 Expense	4,850,122
Ending Balance	913,445

FY2026 Revolver Projections	
Starting Balance	913,445
2026 Revenue	2,200,000
2026 Expense	2,113,445
Ending Balance	1,000,000

Calculation for visual purposes only

Important Upcoming Dates

- School Committee Votes on the Budget – April 9, 2024
- Annual Spring Town Meeting – May 7, 2024