

FY2025 Budget School Department

Superintendent's Recommended Budget

March 12, 2024

Introduction

For fiscal year 2025, we have developed a budget that supports the academic and social-emotional needs of our students PK-12 and provides for a safe, supportive and healthy learning environment.

Though you will see staff reductions in this budget, you will also see that, based on decreased student enrollment and comparatively small class sizes, these reductions will have minimal impact on the quality of education provided to our students.

NPS – Who are our students?



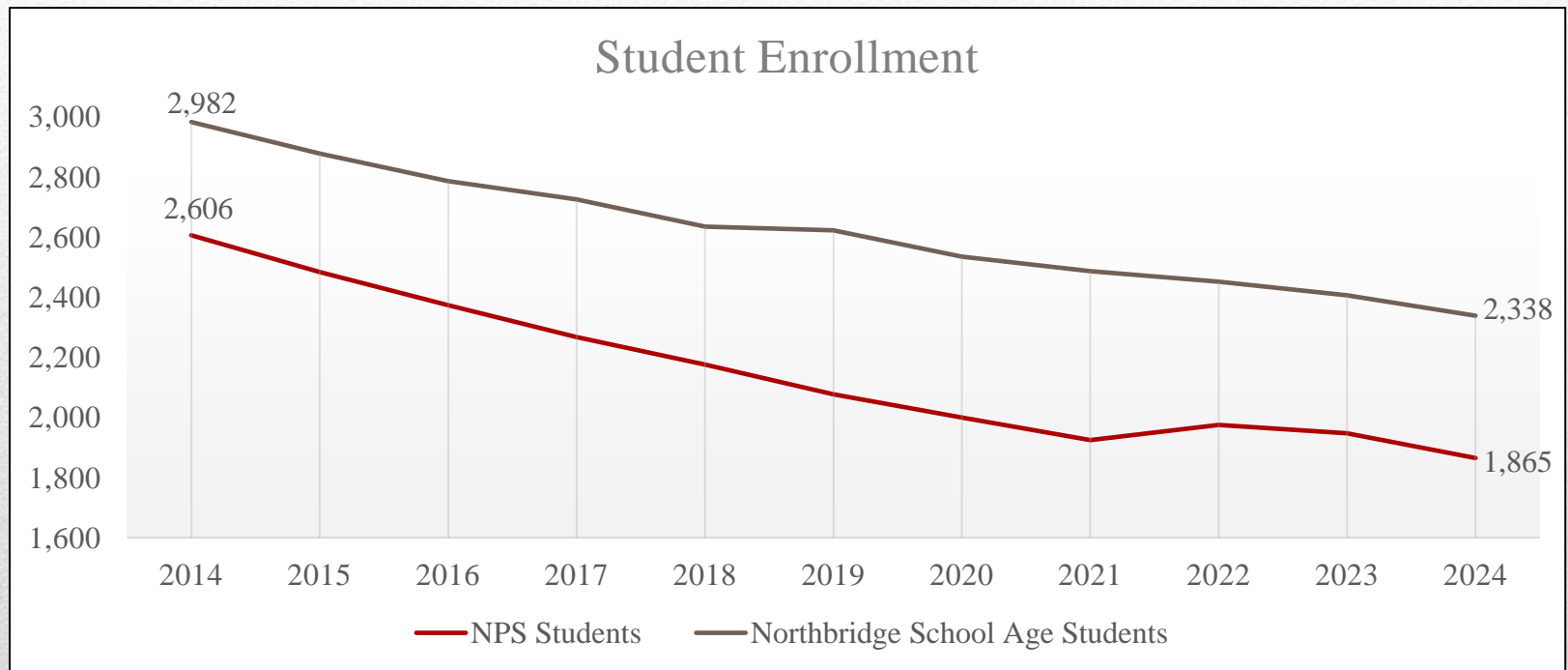
School Enrollment and Class Size

SY 2024-2025

- NES: 911
- NMS: 390
- NHS: 491



10 Year Enrollment Trend



	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	20,639.09
Douglas	1159	18,043.70
Grafton	3100	15,703.87
Hopedale	1096	18,198.68
Mendon-Upton	2115	19,065.39
Milford	4438	18,358.54
Millbury	1640	19,400.58
Northbridge	1962	16,813.24
Sutton	1288	18,581.77
Uxbridge	1637	19,827.12

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

FY25 Budget Process

- November 2023: School Committee set budget parameters:
 - Level services budget
 - Reorganization of positions/programs to align with current needs (net neutral)
 - Adjust level services as necessary to fit within available revenue
 - December 2023: Site based managers submitted detailed level services budget to Superintendent
 - January 2024: Continued meetings with site-based managers to discuss proposed budgets and staffing needs
 - February 2024: Meeting with Town Manager to review estimated available revenue; School Committee met with site-based managers to review level services budget detail, proposed staff re-organizations, and necessary reductions to match up with available revenue; additional budget subcommittee meeting to further review and discuss budget details
 - March 2024: Notified by Town Manager of reduced appropriation increase to school department, budget revised accordingly
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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 Expense Drivers: Level Services

Category	Increase	Contributing Factors
Salaries	\$103,896	<ul style="list-style-type: none">• Salary grid step increases• Negotiated collective bargaining % increases NTA/IA(1.5%)• Offset by FY24 replacement hire savings carrying forward• Due to current year vacancies & replacement savings, budgeted level services salaries for FY25 compared to projected actual salaries for FY24 (vs original budgeted FY24) is closer to \$1M
Out of District Tuition & Transportation	\$ 605,513	<ul style="list-style-type: none">• 34 students budgeted in FY25 vs 28 students budgeted in FY24• 4 less placements (3 graduating, 1 returning to district)• OSD set inflation rate at 4.69%• Tuition Increase: \$395k• Transportation Increase:\$210k (24 vs 18 runs)
Transportation	\$ 134,986	<ul style="list-style-type: none">• 5% increase in-district regular and special education school bus contract rates• Final year of contract

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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ESSER III Grant Funded Positions Included in the Current FY24 Budget

School	Position	FTE Added with ESSER in FY22	FTE Previously from GF/Other Grant	Total FTE funded from ESSER in FY24
District	Social Worker	1.0		1.0
NES	Adjustment Counselor	1.0	1.0	2.0
MS	Adjustment Counselor	1.0	1.0	2.0
HS	Adjustment Counselor	0.2	1.0	1.2
NES	LBLD Teacher	1.0		1.0
NES/MS/HS	Instructional Assistants	5.0	6.0	11.0
NES	Custodian - Nights	1.0		1.0
NES	Custodian - Days	0.5		0.5
NES/MS	Permanent Sub Nurse	0.5	0.5	1.0
NES/MS/HS	Permanent Substitute	3.0	4.0	7.0
	Total FTEs:	14.2	13.5	27.7
FY25 Cost of Positions Above:		\$1,026,011		

- Highlighted positions reduced from FY25 budget = \$87,248

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
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Budget Reductions

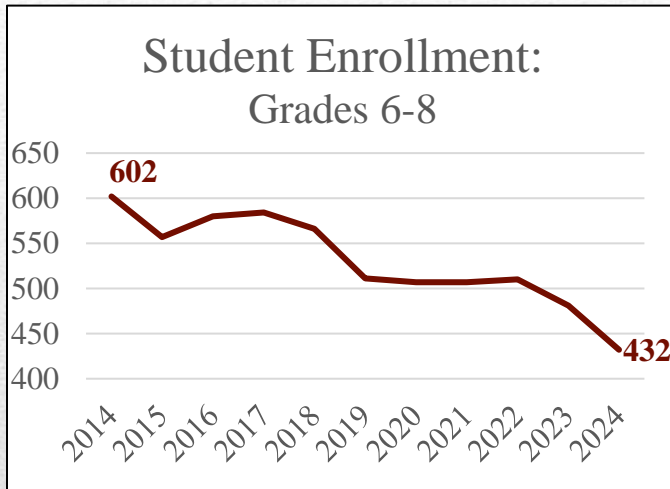
School	Item/Position	
District	Supplies/Technology/Stipends	<ul style="list-style-type: none"> Reduced supplies across the district Reduced technology hardware replacements based on reduced number of staff – reallocate current resources
District	Custodial Substitutes	<ul style="list-style-type: none"> An additional night shift custodian was added at NES with ESSER funds in 2022 To preserve this position with the end of ESSER funding, the custodial substitute line item is being eliminated and this position will fill in, as needed, across the district to cover custodial absences
High School	BRIDGE Adjustment Counselor BRYT Program (Reduce from 5 days to 3 days)	<ul style="list-style-type: none"> Position was initially added to the budget in FY20 through the Health Grant as a 0.5 FTE position. Carryover Health Grant Funds & ESSER funds allowed the position to be funded as a 1.0 FTE for 5 days/week Position will be reduced to 3 days a week due to loss of supplemental grant funding Supports students returning to school from long term absences or those otherwise identified as chronically absent Caseload will be shared by other counselors

Budget Reductions:

Current Vacant Positions

School	Position	FTE	Status
District	Social Worker	1.0	<ul style="list-style-type: none"> Originally added with ESSER Funds in FY22 Filled for ~3 months in both FY22 & FY23 Unable to fill FY24
District	Instructional Technologist	1.0	<ul style="list-style-type: none"> Resignation end of December '23 Provided necessary PD and support with new and existing technology tools; additional support provided during remote teaching, with transition to 1:1 devices; and with new elementary technology Current level of integration and comfort with technology devices achieved
Middle School	Spanish Teacher	1.0	<ul style="list-style-type: none"> Shared with HS position FY19 & FY20 Budgeted full-time, but unable to fill FY21; filled in FY22 through April FY23; filled 4 months of FY24 Revised MS/HS schedules will allow for an 8th grade Spanish 1 course to be taught by HS teacher which will serve as a pathway for advanced language progression at HS

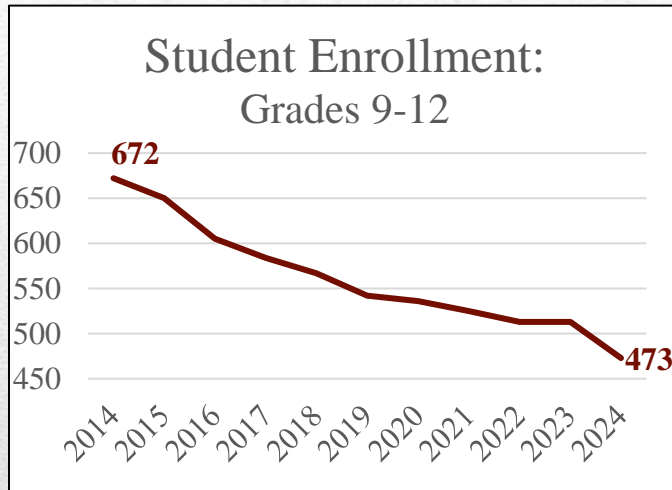
Budget Reductions: Driven by MS Enrollment



Estimated Class Size 2024-2025					
Grade	FY25 Estimated Enrollment	CURRENT Sections	Class Size	PROPOSED Sections	Class Size
5	142	6	23.7	7	20.3
6	113	8	14.1	6	18.8
7	131	8	16.4	7	18.7
8	146	8	18.3	7	20.9

Budget Impact	FTE	Position
Transfer	1.0	Grade 6 Teacher
Reduce	1.0	Grade 6 Teacher
Reduce	1.0	Grade 7 Teacher
Reduce	1.0	Grade 8 Teacher

Budget Reductions: Driven by HS Enrollment



Estimated Student to Teacher Ratio (Core + Electives)				
FY25 Estimated Enrollment	CURRENT Teachers	Student to Teacher Ratio	PROPOSED Teachers	Student to Teacher Ratio
495	38	13.0	35	14.1

# Core Teachers				
	ELA	MATH	SCIENCE*	SOCIAL STUDIES
Current	7	6	7	6
Proposed	6	6	6	5

Budget Impact	FTE	Position
Reduce	1.0	ELA Teacher
Reduce	1.0	Science Teacher
Reduce	1.0	Social Studies Teacher

Budget Reduction/Reorganization: Aligning Schedules to Caseloads

Current Occupational Therapy Staffing:

- 1.6 FTE OT & 0.6 FTE COTA

Proposed Occupational Staffing:

- 1.0 FTE OT & 0.8 FTE COTA
- Proposed days/hours accommodate projected caseload based on current/known incoming students
- Historical Staffing:
 - FY14 – FY21: 1.0 FTE OT & 1.0 FTE COTA
 - FY22: Added 0.5 FTE Occupational Therapist to accommodate spike in evaluations and growing caseload (post-covid)
 - FY23: Adjustment to OT (+ 0.1 FTE) and COTA (-0.4 FTE) to align with current student need
 - FY25 = Reduce 0.6 FTE OT and increase 0.2 FTE COTA

Current Physical Therapy Staffing:

- 1.0 FTE Physical Therapist

Proposed Physical Therapy Staffing:

- 3 days Contracted Physical Therapist
- Proposed days/hours accommodate projected caseload based on current/known incoming students
- Historical Staffing:
 - FY14 – FY18: Contracted Service (2-3 days per week) + PTA (1-2 days per week) (days/hours varied year to year based on student need [Sunshine Haven])
 - FY19 – FY24: 1.0 FTE Physical Therapist
- Contracted Service vs Employee:
 - No benefits – insurance or PTO (sick, personal, etc.)
 - Agency responsible for making up any missed time, covering absences, etc.
 - Pay for hours needed based on student need changing

Reorganization of Positions

School	Position	FTE		School	Position	FTE
District	BCaBA	1.0	→	District	BCBA	1.0

- Currently have 1.0 Board Certified Behavior Analyst (BCBA) & 1.0 Board Certified Assistant Behavior Analyst (BCaBA) to support the District
- BCaBA is required to be supervised by a BCBA, resulting in the BCBA being pulled from another building being supported
- Due to significant increases in behavioral needs at NES, it would be more beneficial for NES to have a full-time BCBA assigned to, and housed in, their building to allow for consistent, on-going support for the Rise and Connect programs
- A second BCBA would support the behavioral needs at Middle School and High School

School	Position	FTE		School	Position	FTE
District	Lead Nurse	1.0	→	District/ MS	Lead Nurse	0.5
MS	Perm Sub Nurse	0.5			School Nurse (Direct Service)	0.5

- Health grant requires full-time nurse leader when enrollment is greater than 2,000 or a half-time nurse leader when enrollment is less than 2,000
- As enrollment has dropped below 2,000, a nurse can serve as nurse leader half-time and directly support students half-time
- The permanent sub nurse was a half time position at MS that was increased to full-time with ESSER funds to also help support NES. With the loss of ESSER funds, the half-time NES perm sub nurse will be absorbed in the budget, but the half time perm sub nurse position at MS will be reduced, and those services will instead be covered by the other half of the school nurse leader (who may also help cover at the HS or elsewhere in the district as needed.)

Reorganization of Positions

School	Position	FTE		School	Position	FTE
HS	Photography Teacher	1.0	→	HS	Wood/Vocational Skills Teacher	1.0
HS	Dean of Students	1.0		HS	Dean of Students/Vocational Coordinator	1.0

- In a recent survey of all MS and HS students, there were three prominent requests for courses across the board: financial literacy, wood shop, and culinary
- MS/HS schedules have been revised for next year to have a non-rotating last block to allow for MS/HS collaborations, as well as HS internship and capstone opportunities
- The Dean/Vocational Coordinator will work with community partners and the BV Ed Hub to develop internships, shadow opportunities, work/school schedules, and effective oversight and programming for same
- The Vocational Coordinator side of the position will also work with the middle school to create opportunities for the middle school students to participate in HS activities and audit classes to ensure they are aware of all the great opportunities we have available to them at the high school, as well as to provide a smooth transition to high school

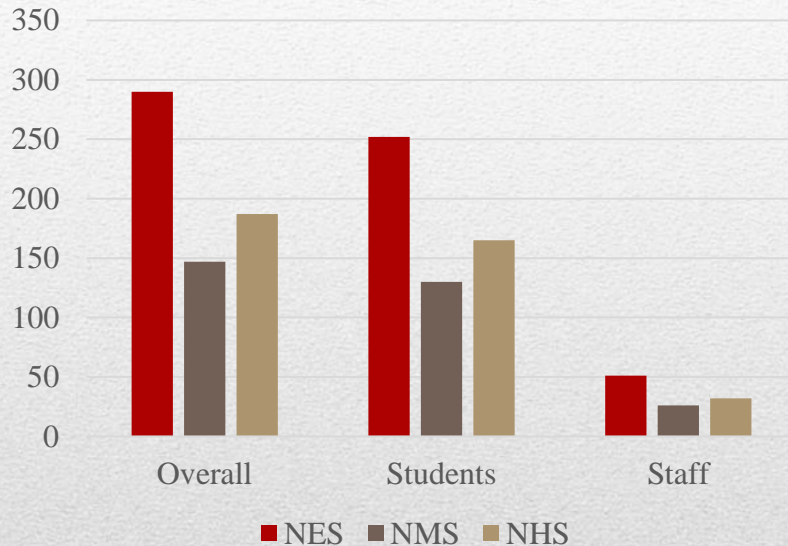
Reorganization of Positions

School	Position	FTE		School	Position	FTE
MS	Title I ELA Interventionist	1.0	→	NES	Title I Academic/Instructional Coach	1.0
MS	Title I ELA Specialist	1.0	→	MS	Title I ELA/Math Tutor	2.0

- Title I funding is allotted to each school district based on the number of students who are Low Income, as well as the overall population at each Title I school (NMS and NES).
- NES will have 911 students, and NMS will have 390 students, therefore, in order to provide more equitable services according to needs and population, app. 70% of Title I funds should be allocated to NES and 30% to NMS
- NMS currently has a two Title I intervention positions (teachers), NES has four intervention positions (tutors); however, the NMS positions total over 50% of grant
- The NMS positions will be reorganized to the tutor model (like NES), one ELA and one math, to provide intervention support to MS students during next year's RAMS blocks
- The remainder of the current NMS Title I funding will be transferred to NES to support a Title I Academic/Instructional Coach that will collaborate with teachers, administrators, and other stakeholders to design and implement effective instructional and intervention strategies, assess student progress, and provide targeted professional development with a primary goal of improving student achievement and narrowing the achievement gap

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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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)

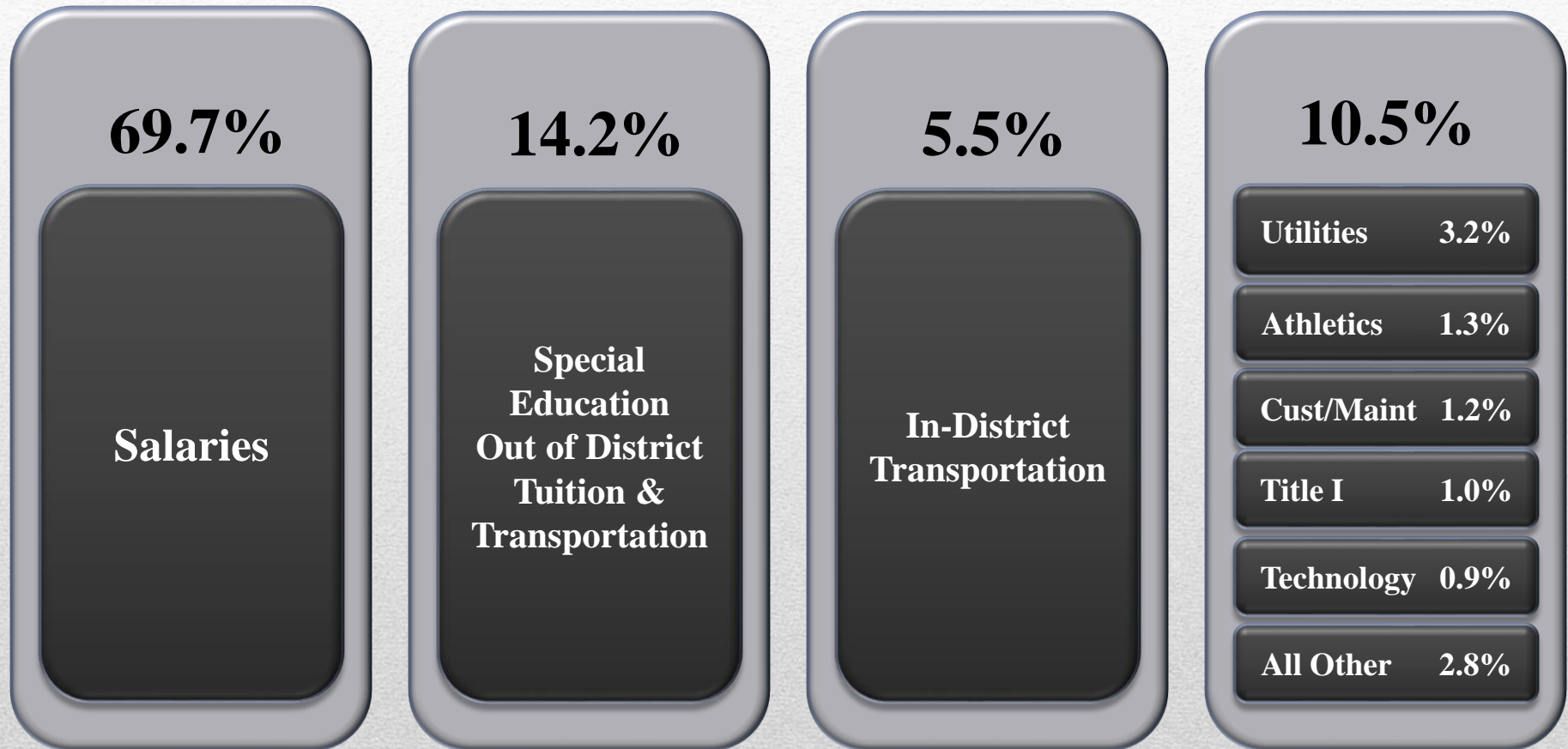
FY2025 Superintendent's Recommended Budget [with reductions incorporated]

\$32,337,452

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

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%)

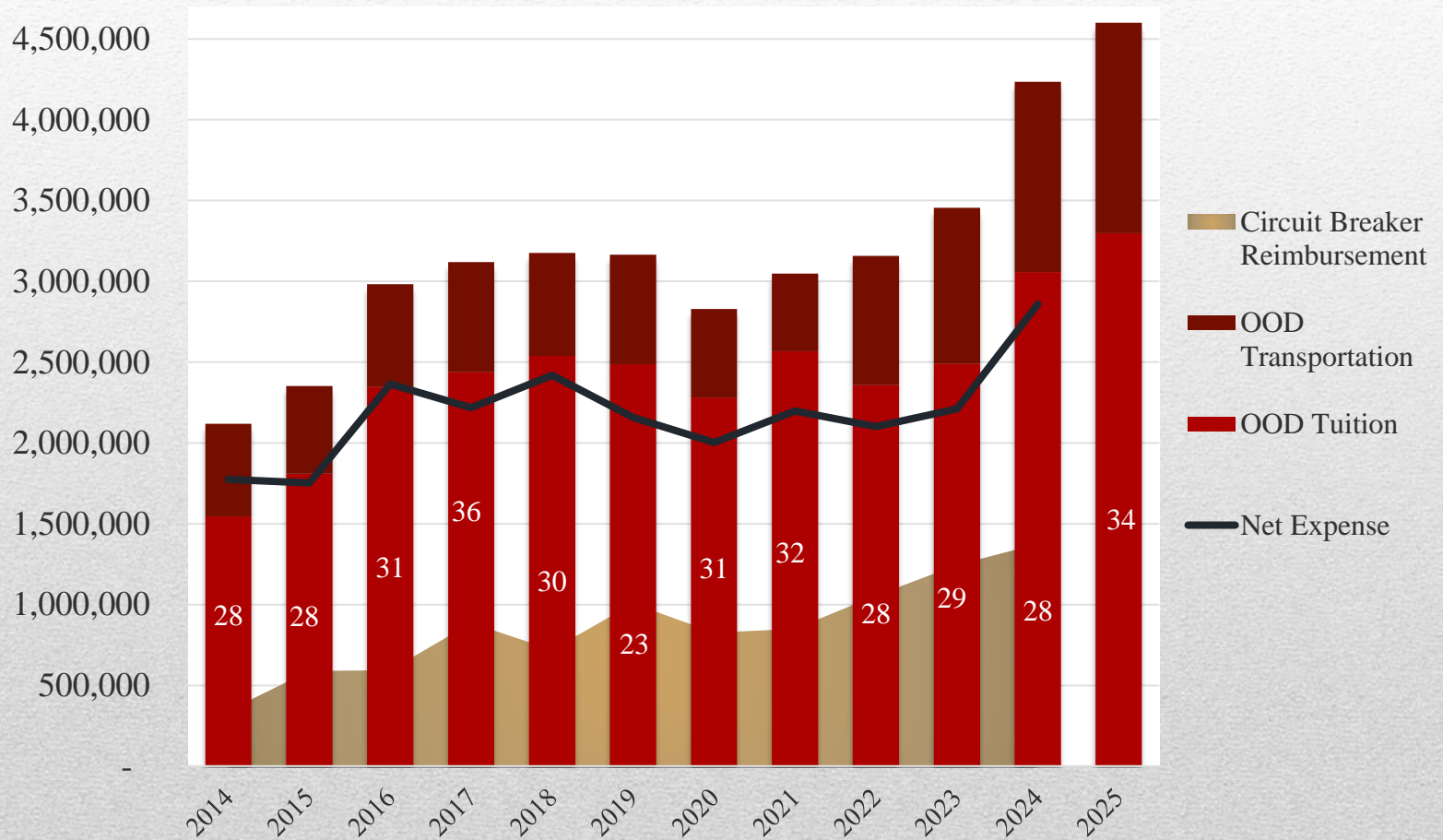
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Increasing OOD Costs

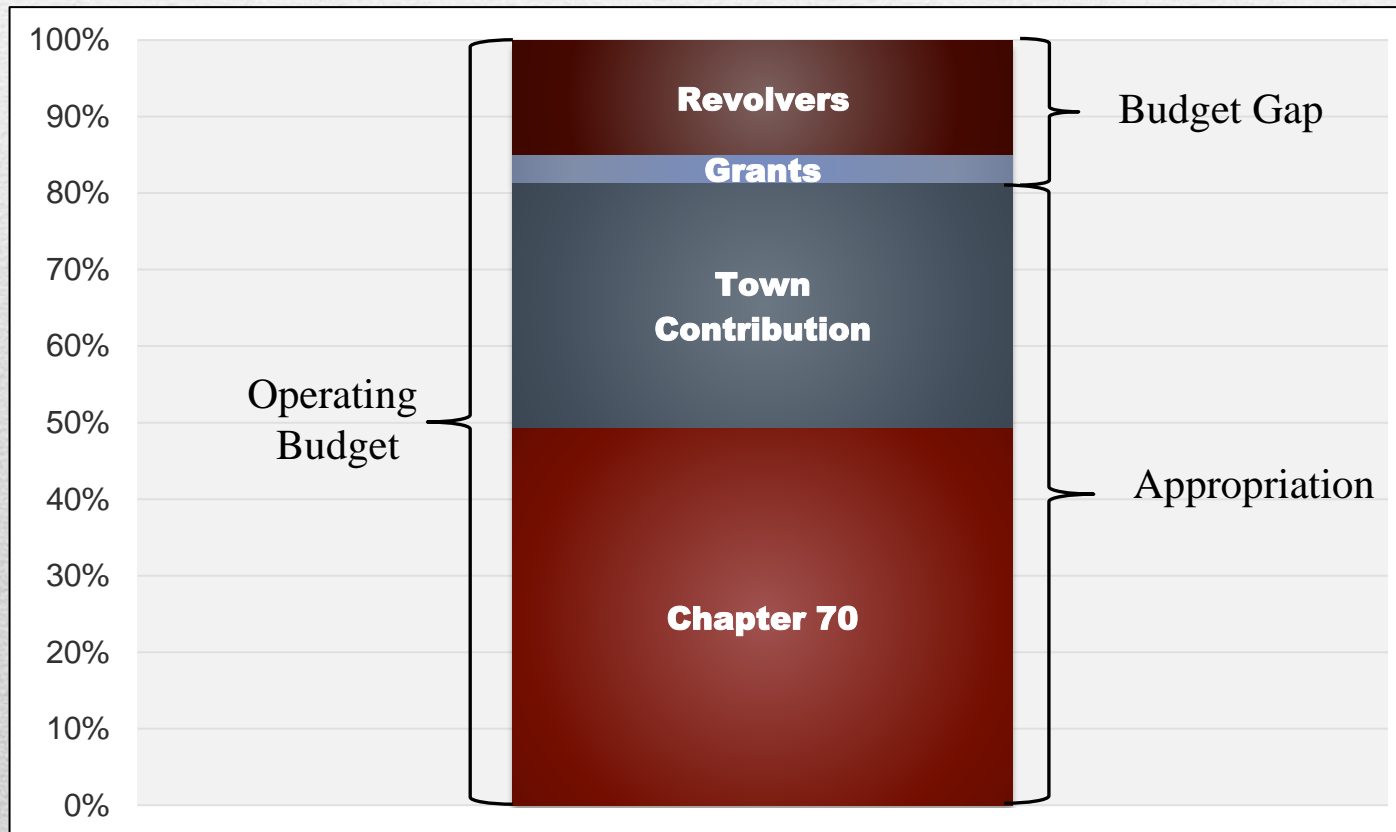
Out of District Special Education Expenses



% of total budget	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
	8.5	9.7	12.1	12.1	12.1	12.1	10.8	11.4	11.1	11.7	12.5	14.2

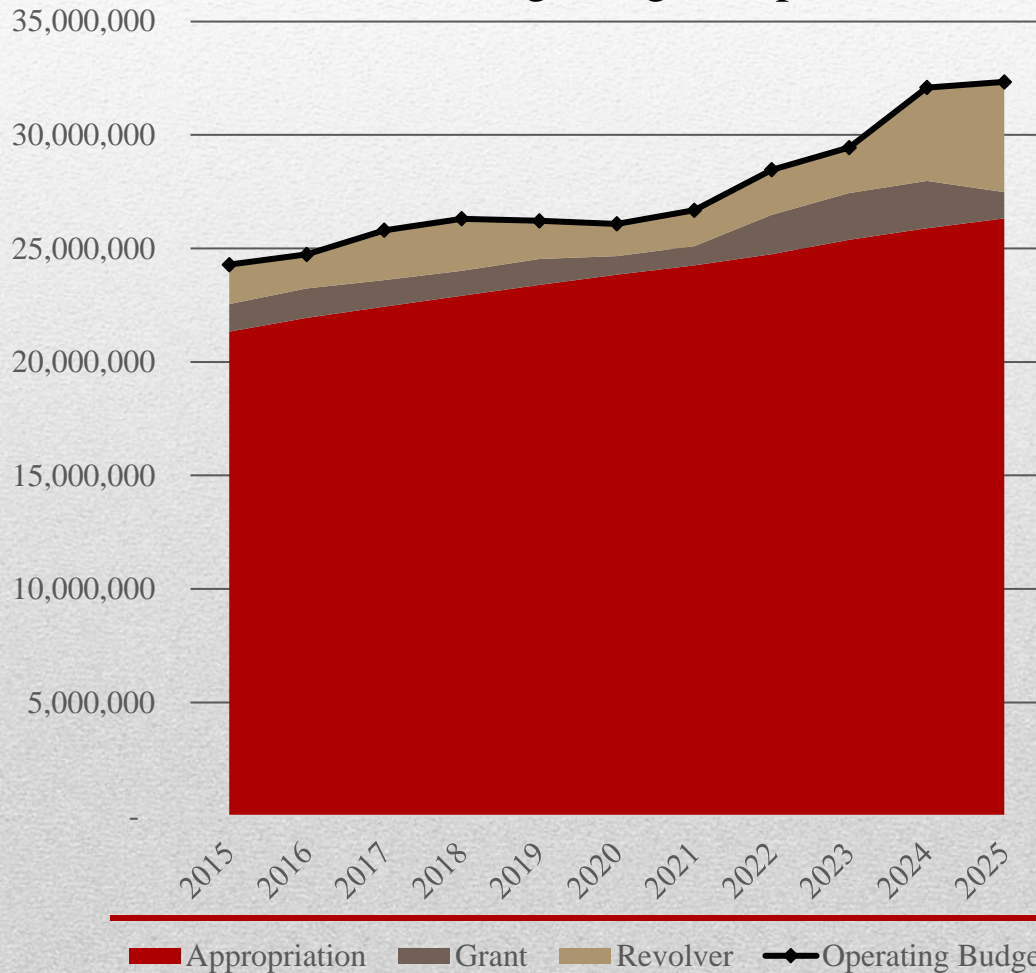
FY25 Operational Budget Gap

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



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

Summary

- Level services operating budget for FY25 requires a \$958,470 or 2.99% increase over the original FY24
- Chapter 70 only increased by the minimum \$30 per student, or \$57,540 and the Town Contribution increased by \$315,327 resulting in the school department's appropriation increasing by 1.67% = \$432,777
- After factoring in a decrease in grant funds (ESSER expiring) \$5.5M would have been needed from revolver funds to balance the budget, but only \$4.7M is available to leave a \$1M revolver balance
- Reductions of \$707,721 and 9.3 FTEs were made from the FY25 level services operating budget, and an additional \$86,555 utilized from revolvers, so available revenue could cover proposed expenses
- Superintendent's Proposed Budget, with reductions incorporated, reflects an increase of only \$250,749 or 0.78% increase over the original approved FY24 operating budget
- Largest driving increases of the FY25 budget are OOD Tuition & Transportation (\$605,513) and In-District transportation (134,986)
- The budget gap is growing despite the budget being funded at or below level services
- Appropriation increases are needed not only to support the school department budget & programming, but to meet required net school spending
- Funding the FY26 budget, and subsequent future budgets, will be extremely challenging without a sustainable increased revenue stream

Important Upcoming Dates

- Presentation to Finance Committee – March 20, 2024
- Public Hearing – March 26, 2024
- School Committee Votes on the Budget – April 9, 2024
- Annual Spring Town Meeting – May 7, 2024