



Belmont Public Schools

Draft 2 FY25 Non-Override Budget

Budget Summit III - December 20, 2023



AGENDA

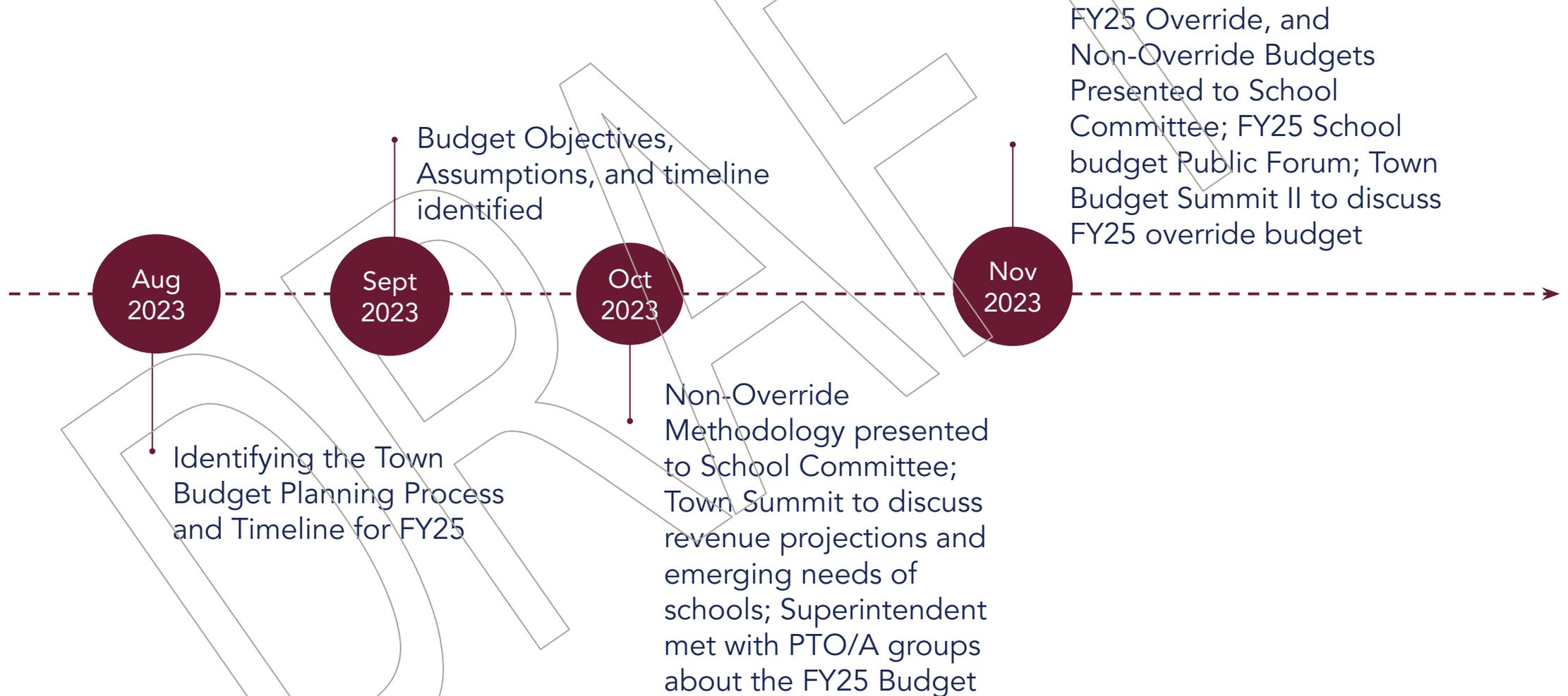
1. FY25 Budget Timeline, Objectives, and Assumptions
2. FY25 Non-Override Budget
 - Level Service
 - Scenarios of Reductions
3. FY26 Non-Override Considerations



FY25 BUDGET TIMELINE, OBJECTIVES AND ASSUMPTIONS



BPS Budget Development Timeline



FY25 Budget Objectives

- Meet existing contractual obligations.
- Maintain a well-rounded education of rigorous academics, strong performing arts, and high participation in athletics, extra-curricular experiences, and community services, ensuring access for all students.
- Respond to identified gaps in curricular and instructional programming across all areas of learning - academic, social- emotional, and behavioral - and develop a system that responds to those gaps with the aim of providing a high-quality educational experience for all students.
- In alignment with strategic planning, use budgetary resources to develop a school system that is responsive to the needs of students.
- Plan and prepare for the transition of the grade four students from the elementary schools to the CUE.
- Support the continuous learning of our staff through professional development and team collaboration.
- Review changes in fees for FY24 to determine if these should be maintained in FY25.



FY25 Budget Assumptions

Level Service

- The starting point for the budget process is the school general fund budget for FY24, which is \$62,886,981. FY24 budget does not include the shared services number that was migrated to the Town.
- A level services budget for FY25 will include a certain percentage increase from FY24 after accounting for COLA and -step increases as well as inflation.
- The general fund will be supplemented by grants and revolving accounts, which will be approximately the same in FY25 as they were in FY24.
- The non-salary budget will be reviewed to optimize alignment with student needs and district priorities, to the extent permitted by funding.
- Notwithstanding the review of fee changes implemented for FY24, user fees are expected to remain the same for FY25.
- State Circuit Breaker and IDEA allocations will be used strategically, in accordance with the School Department's Multi-Year Out-of-District Tuition Funding Plan.

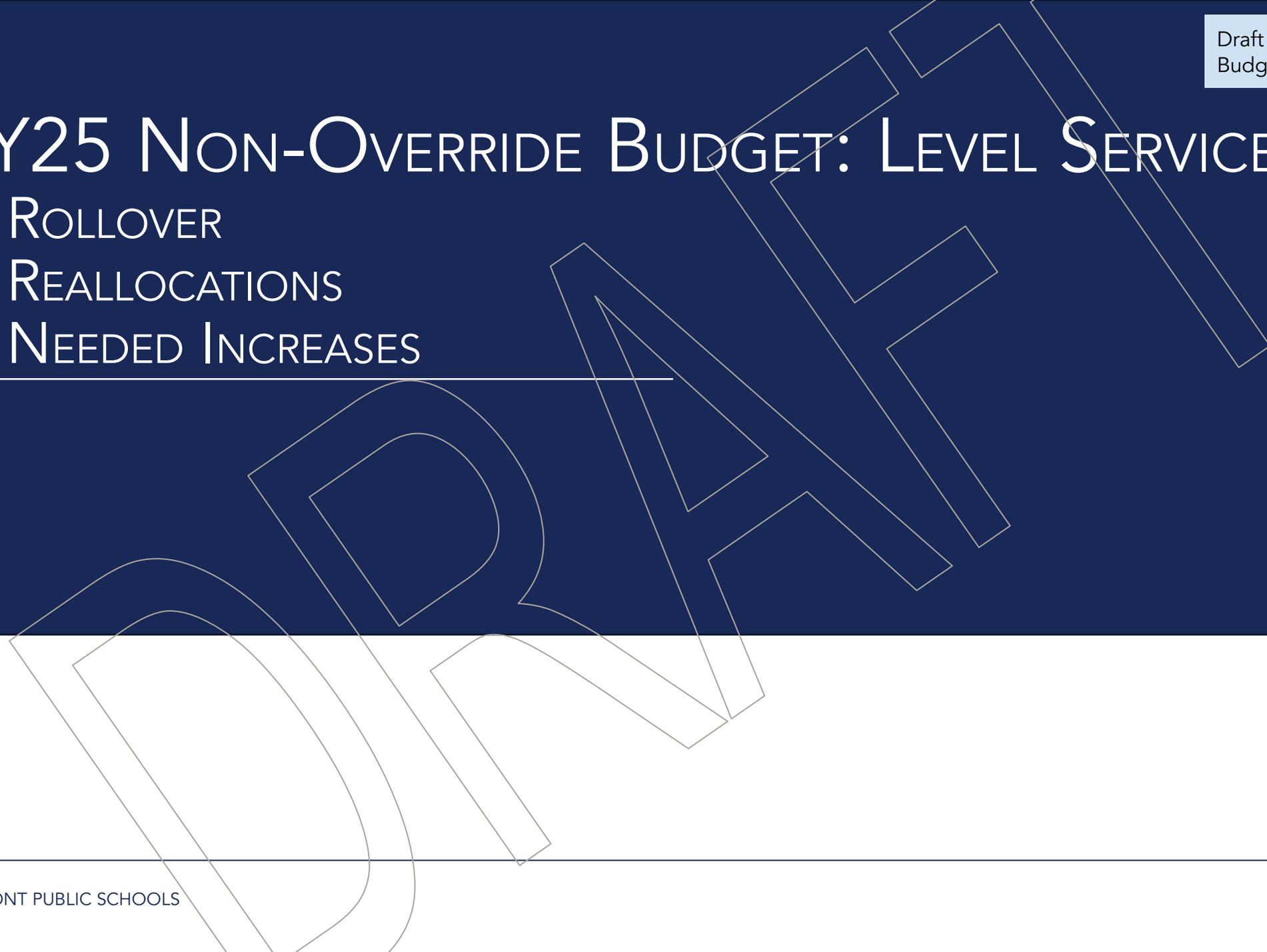
Program Improvements

- There will be staffing changes related to the transition of grade four from the elementary schools to the Chenery Upper Elementary School (CUE). (Any budget implications from the 4th grade transition to the CUE has not been accounted for in the Town of Belmont Multi-Year Forecast.)
- A review of programming across the district may suggest enhancements, including any budget implications, needed to strengthen how the district serves all students.
- Any reductions required to meet available revenue may impact programming and services for students.



FY25 NON-OVERRIDE BUDGET: LEVEL SERVICE

- ROLLOVER
 - REALLOCATIONS
 - NEEDED INCREASES
-



FY25 Level Service - Rollover

Category	FY24	FY24	Roll-Forward	Roll-Forward	Roll-Forward		
	FTE	\$	FY25	FY25	Change: FY24 VS. FY25		
			FTE	\$	FTE	\$	%(\$)
Salary & wages: Base	539.57	46,089,702	540.02	48,412,804	0.45	2,323,102	5.04%
Non-Base/Temp Salaries		1,486,893		1,643,786		156,893	10.55%
COLA & Steps/Degrees Incr.		618,176		268,724		-349,452	-56.53%
Sub-tot: Sal. & Wages	539.57	48,194,771	540.02	50,325,314	0.45	2,130,543	4.42%
Benefits for New Staff		0		0	0	0	0.00%
Special Educ. Tuitions		8,677,343		9,487,267		809,924	7.00%
Special Educ - Transp.		1,812,087		2,045,933		233,846	7.00%
Special Educ - Contr. Svcs.		1,328,967		1,421,995		93,028	7.00%
Dept. Operating Expenses		2,599,608		2,702,262		102,654	3.95%
Equipment		274,205		281,060		6,855	2.50%
Totals	539.57	62,886,981	540.02	66,263,831	0.45	3,376,850	5.37%



FY25 Rollover - Changes Draft 1 to Draft 2

Special Educ. Tuitions	
Change in FY24 Known POs for Placements	-260,739
Estimated for Additional Placements in FY24 (6 x \$75K)	450,000
Estimated Increased Needed Over FY24 Base	189,261
FY25 Index for FY24 Estimated Cost, 7%	13,248
Change in Tuition Cost for FY25 Budget, Draft 2	202,509
Special Educ - Transportation	
Estimated Deficit for FY24	100,000
FY25 Index for FY24 Estimated Cost, 7%	7,000
Change in Transp. Cost for FY25 Budget, Draft 2	107,000
Total Changes	309,509

Draft 1 Rollover:
\$65,954,322

Draft 2 Rollover:
\$66,263,831



FY25 Level Service - Reallocations

Level-Service: Reallocations											
Reallocate From	FTE	\$ Salary or Expense Savngs	\$ Benefits Savings	\$ Total Savings	Reallocate To	FTE	\$ Salary or Expense Cost	\$ Benefits Cost	\$ Total Cost	Impact Statement	Net Cost / (Savings)
1.0 Grade 1 Teacher	1.00	80,000	18,000	98,000	1.0 ESL Teacher	1.00	80,000	18,000	98,000	Mandated Services	0
1.0 Grade 1 Teacher	1.00	80,000	18,000	98,000	1.0 Reading Teacher @ BMS/BHS	1.00	80,000	18,000	98,000	Mandated Services	0
1.0 Grade 4 Teacher	1.00	80,000	18,000	98,000	1.0 Grade 6 Teacher	1.00	80,000	18,000	98,000	Enrollment	0
1.0 Grade 4 Teacher	1.00	80,000	18,000	98,000	1.0 Grade 6 Teacher	1.00	80,000	18,000	98,000	Enrollment	0
\$146,000 from Special Education Services Salary	0.00	146,000	0	146,000	0.2 Learning Center Teacher @ BHS 0.2 Psychologist @ BHS 0.2 ESL Teacher 1 Special Education Teacher	1.60	128,000	18,000	146,000	Mandated Services	0
Central Office non-salary accounts		45,000			CUE non-salary accounts		45,000			Grade 4 transition to CUE in FY25	0
Totals	4.00	511,000	72,000	538,000		5.60	493,000	90,000	538,000		0



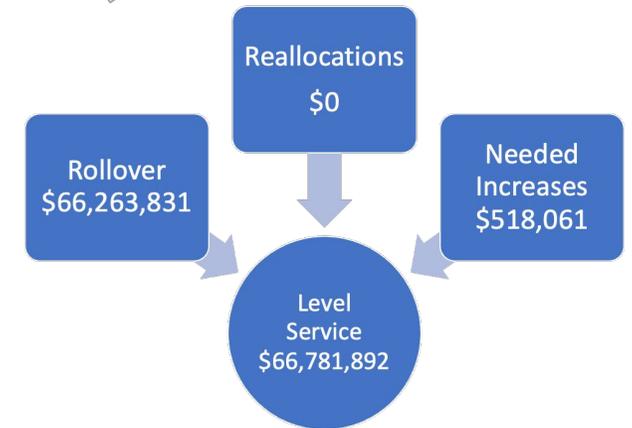
FY25 Level Service - Needed Increases

Level-Service: Needed Increases			
Description	FTE	\$	Notes
Transportation	0.00	304,744	Increase in buses needed for Gr. 4 transition to CUE; GF cost of \$307K reflects additional revolving offset
Legal Services	0.00	24,153	Legal expenses for negotiation of labor contracts expiring at the end of FY25
Grade 4 Reconfiguration Move	0.00	100,000	Working estimate for costs to relocate gr. 4 to CUE: Moving furniture, equipment, staff materials, etc.
Grant / GF Cost share	0.76	89,164	Increase fractional FTEs to GF for staff charged to state & federal grants, based on actual salaries and FY24 grant allocations
Total	0.76	518,061	



FY25 Level Service - Summary

	FTE	\$	
FY25 Rollover Budget	540.02	66,263,831	
FY25 Reallocations (From)	-4	-538,000	Includes Salary & Benefits
FY25 Reallocations (To)	5.6	538,000	Includes Salary & Benefits
Net Reallocations	1.6	0	
Needed Increases	0.76	518,061	
Total FY25 Level-Service Budget	542.38	66,781,892	



Change from FY24: \$3,894,911

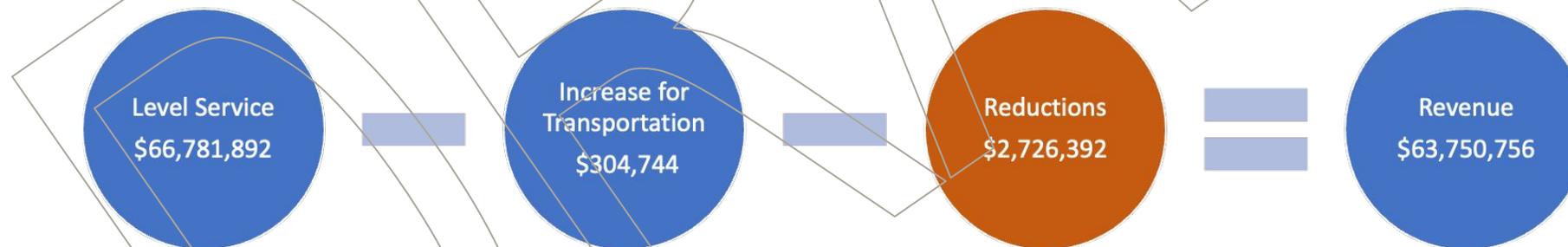


FY25 NON-OVERRIDE BUDGET: SCENARIOS OF REDUCTIONS



FY25 Non-Override Budget Introduction

- For FY25, the available revenue is \$63,750,756.
- The FY25 level service budget is \$66,781,892.
- For the non-override budget, the \$304,744 for transportation under “Needed Increases” is removed from level service.
- The district needs to make \$2,726,392 reductions to meet the available revenue in FY25 in a non-override scenario.



Scenario 1

What reductions does scenario 1 include?

- Tier 1 - Professional Development and Transportation
- Tier 2 - Extracurricular Programs
- Tier 3 - \$638,691 of Educational Programs and Classroom Resources
- Tier 4
 - Staffing Group A: Leadership and Administrative Staff
 - Staffing Group B: Clerical and Support Staff
 - Staffing Group D: \$58,000 of Instructional Staff



Scenario 2

What reductions does scenario 2 include?

- Tier 1 - Professional Development and Transportation
- Tier 3 - Educational Programs and Classroom Resources
- Tier 4
 - Staffing Group A: Leadership and Administrative Staff
 - Staffing Group B: Clerical and Support Staff
 - Staffing Group D: \$638,000 of Instructional Staff



FY25 Non-Override - Comparing 2 Scenarios

Reduction Amount:
\$2,726,392

	Potential Reduction (from Nov 14)	Scenario 1	Scenario 2
First Tier: Administrative and Operational Efficiency			
• Professional Development	90,638	90,638	90,638
• Transportation	314,413	314,413	314,413
First Tier Total	405,051	405,051	405,051
Second Tier: Extracurricular Programs			
• Extracurricular Programs	597,198	597,198	-
Third Tier: Educational Programs and Classroom Resources			
• Curriculum Purchases	63,570	63,570	63,570
• Instructional Materials and Supplies	313,172	300,121	313,172
• Technology	275,000	275,000	275,000
Third Tier Total	651,742	638,691	651,742
Fourth Tier: Human Resources			
• Staffing Group A: Leadership & Administrative Staff	639,803	639,803	639,803
• Staffing Group B: Clerical & Support Staff	387,649	387,649	387,649
• Staffing Group C: Professional Positions, non-Classroom Teachers	47,435	-	-
• Staffing Group D: Instructional Staff	860,000	58,000	638,000
Fourth Tier Total	1,934,887	1,085,452	1,665,452
Fifth Tier: School Configuration/Closure	932,511	-	-
Total	4,521,389	2,726,392	2,722,245



Fourth Tier Details - Staffing Group A

	Scenario 1 and 2	\$	Impact
Curriculum Purchases	Reducing funding for curriculum development	\$63,570	This restricts the district's ability to provide high-quality curriculum to have a positive impact on student learning.
Instructional Materials and Supplies	Reducing instructional materials for teachers and students	\$313,172	Restricting teacher access to instructional materials for lesson design and delivery. This may lead to over reliance on donations by PTA/Os and the FBE to equip classrooms with essential supplies and materials. this puts a heavy weight on those organizations and still does not guarantee teachers' classrooms will be equipped with what they need.
Technology	Reducing technology funding, leaving only essential systems that house student and staff information	\$275,000	This would restrict teachers' access to instructional technology to support effective teaching and learning and reduce district's ability to maintain and replace technology hardware.



Fourth Tier Details - Staffing Group A

	Scenario 1 and 2	\$	Impact
Seasonal Staff	Reduction of Home Tutoring Budget	\$60,000	This reduces district's ability to respond to home tutoring needs if demand exceed existing budget.
	Reduction of Summer Curriculum Work	\$6,342	This restricts the district's ability to update existing curriculum.
Leadership / Administrative	Reduction of curriculum directors from 1.0 to 0.6 and curriculum specialists from 1.0 to 0.8	\$493,961	This reduction weakens the system that supports teaching and learning, leading to a decline in quality of students' classroom experiences.
	Reduction of staff in the following departments: Finance (0.5), Technology (0.5), Human Resources (0.2)	74,000	



Fourth Tier Details - Staffing Group B

	Scenario 1 and 2	\$	Impact
Clerical Staff	A 4.33 reduction in clerical staff across schools	\$144,222	This reduction weakens the system that support students and staff. The work that clerical staff would need to be completed by others, who already have significant workloads.
Support Staff	Reduction of kindergarten aides from 5 to 4 days a week	\$90,058	
	Reduction of 1 Campus Monitor position	\$30,000	These reductions would limit student access to school libraries, fewer staff providing supports for students, and less supervision of students to ensure safety.
	A 2.62 reduction of library aides across schools	\$94,933	

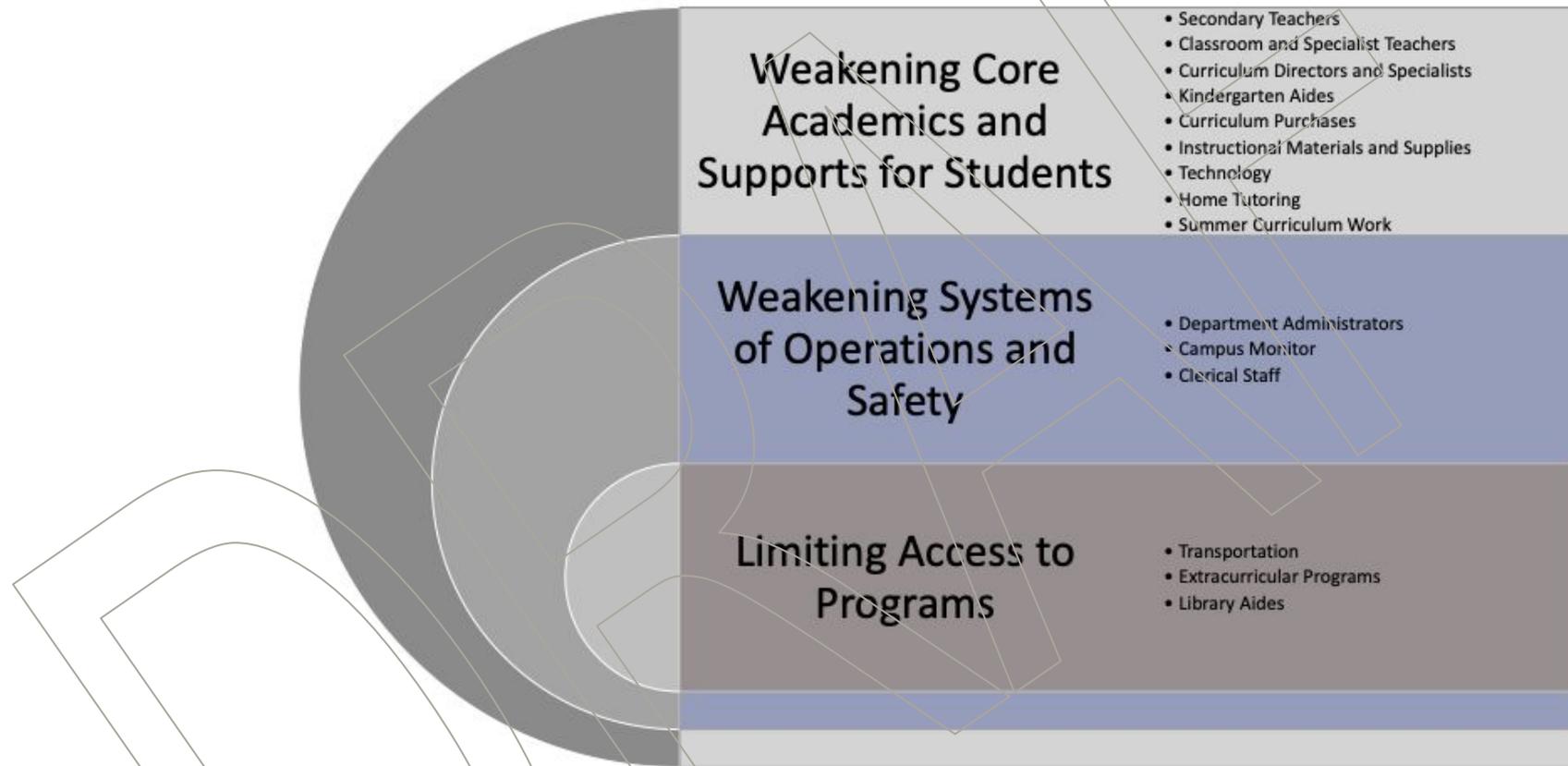


Fourth Tier Details - Staffing Group D

	Potential Reduction (from Nov 14)	Scenario 1	\$	Scenario 2	\$	Impact
Secondary Teachers	Reduction of 8.6 teachers across content areas (ELA, Math, Science, Social Studies, Phys Ed, Fine Arts)	Reduction of 1.0 FTE teachers	\$58,000	Reduction of 8.0 FTE teachers	\$464,000	This will result in limited electives and advanced course options and larger class sizes.
Classroom and Specialist Teachers	Reduction of 6.0 teachers across grade levels @ elementary and upper elementary schools	No reduction	\$0	Reduction of 3.0 FTE teachers @ Elementary and CUE	\$174,000	This will result in larger class sizes and an increase in transfers of students between elementary schools.



Impact of Reductions



Impact of Reductions

First Tier: Administrative and Operational Efficiency	Professional Development
	Transportation
Second Tier: Extracurricular Programs	Extracurricular Programs
	Curriculum Purchases
Third Tier: Educational Programs and Classroom Resources	Instructional Materials and Supplies
	Technology
	Home Tutoring
	Summer Curriculum Work
	Curriculum Directors and Specialists
	Administrators in Departments
	Clerical Staff
	Kindergarten Aides
	Campus Monitor
	Library Aides
Fourth Tier: Human Resources	Secondary Teachers
	Classroom and Specialist Teachers

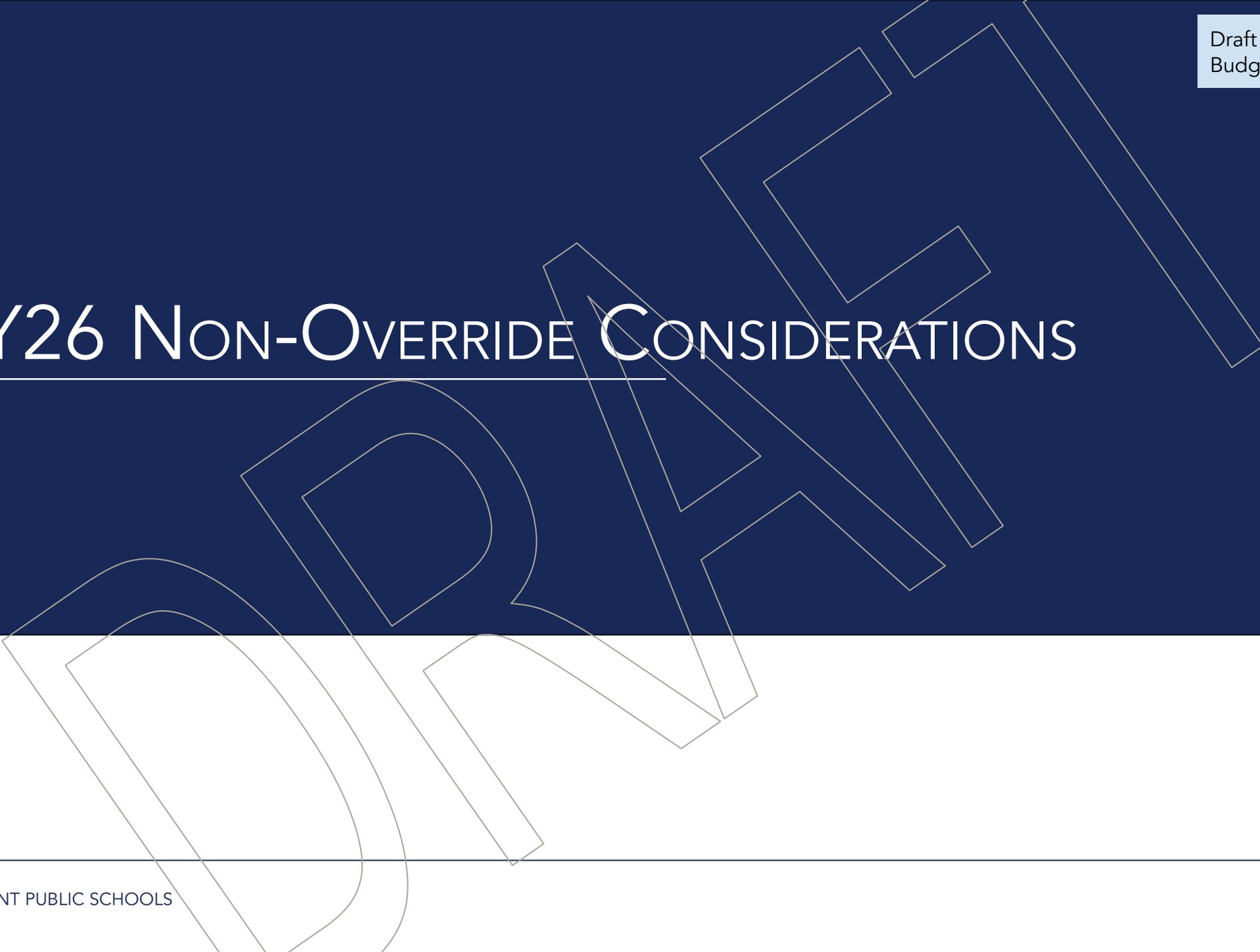
Weakening Core Academics and Supports for Students

Weakening Systems of Operations and Safety

Limiting Access to Programs



FY26 Non-Override Considerations



FY26 Non-Override Budget Considerations

If there is no revenue generated by an override by FY26, the district would look to the following areas for potential reductions to meet the \$64,286,921 available revenue for FY26.

We do not yet know what the exact amount of reduction will be in FY26. However, we know that any further reductions from FY25 would exacerbate the detrimental impact of FY25 reductions.

- Resources from the tiers of reductions that were not reduced in FY25
 - Extracurricular Programs
 - Instructional materials
 - Technology
 - Staffing
 - School Closure
- Leadership / Administrative Staff
- Support and Instructional Staff



FY25 Non-Override - Levels of Impact

Student Impact:

- Increased risks to health and safety
- Reduced learning in classrooms / schools
- Increased performance gaps
- Vulnerable students significantly impacted by diminished resources
- Increase mental health and social emotional learning challenges

Educator impact:

- Lack of professional learning leaves no room for keeping instruction effective for students
- Outdated curriculum and insufficient instructional materials and technology hampers teachers' ability to bring high-quality learning for students.
- Lowered teacher morale as workload increases and supports for students decrease.

Systems Impact:

- Reduction of staff risks services not getting done or done poorly
- Increased turnover due to attrition of staff is loss of knowledge and continuity of services for students
- Reduction of non-staff items leads hampers educators' ability to deliver services to students
- Increased costs associated with Out-of-District placements and legal services.



QUESTIONS

