

2022 Blue Hills Operating Budget Public Hearing



How We Create Our Budget

Research

Each department looks into its budget and determines its needs by using expense trends and current student data as well as recommendations from the School Improvement Councils.

Manage

Budget is presented to School Committee for approval (School Committee may make additional recommendations) and then passed onto Member Town Officials.



Analysis

We use data provided by the state and historical data to make data informed decisions when thinking about our future needs.

Action

The Leadership Team reviews budget requests and determines actual needs as well as potential cuts.



2022 Budget Priorities

Responsible in the sense that it addresses the numerous and unique needs of the individual students in advancing the district toward its long-term goals and mission.

Realistic in the sense that it is built with the full knowledge and understanding of the economic factors that generate revenue for the member towns and the district.

Responsive in the sense that the foundation of the budget is built on the known needs of the students and with the full understanding of the tools that our teachers need to meet that need.



2022 Budget Goals

Financial Goal--Continue to mitigate the financial impact of the project and the current COVID-19 Pandemic on member town assessments.

School Building Goal--Maximize operational efficiency created by renovation project through the establishment of a comprehensive maintenance plan for existing facilities as well as continue to create a safe/healthy environment in response to the COVID-19 pandemic and CDC guidelines.

Equity and Access--Provide all students with rigorous and culturally relevant curriculum, resources and programs that support their individual goals and ensure that all students gain knowledge and skills to be productive community members after high school.

Student Engagement--Provide meaningful professional learning for all staff in order to create engaging learning opportunities for all students.

Communication & Community Relations--Improve community outreach efforts between the district and all stakeholders|

Expense Drivers

Student Learning Options

Provide all students with rigorous and culturally relevant curriculum, resources and programs that support individual goals

Student Learning Options

Students in Poverty and Low Income Families

Students in Poverty and Low Income Families

30% of Massachusetts school aged children live in families that are low income. These students often require added services from public education.

Inflation

Expenses that the district incur continue to rise annually even though inflation has been relatively low in recent years. The trend still is that the increases in expenses outpace increases in revenue.

Inflation

Special Education

Two factors that drive the increase in Special Ed:
1) More students are being classified as learning disabled,
2) Other local social agencies are covering less of the needs of Special Ed. students, leaving schools to shoulder more of the cost

Special Education

Technology and Information

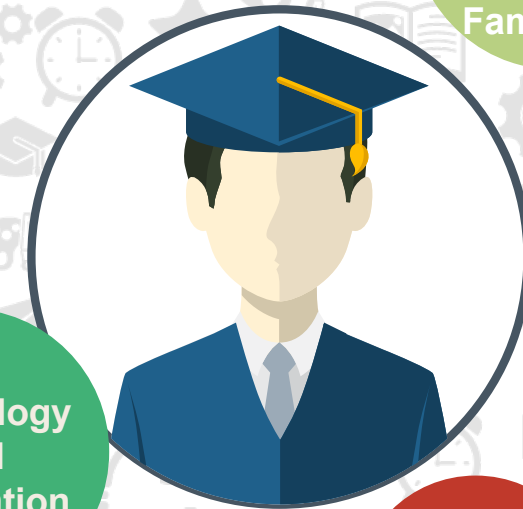
The rapid increase in technology and information has accelerated the need to more frequently replace educational materials and equipment.

Technology And Information

Aging Buildings

Aging Buildings

Because of budgetary constraints, deferred maintenance activities and outdated facilities, spending on building improvements will soar.





2022 Budget Request Breakdown

	2022 Request	2021 Budget	2020 Budget	Change from 2021 \$	Change from 2021 %
SALARY ACCOUNTS					
1000 DISTRICT LEADERSHIP AND ADMINISTRATION	580,400	665,549	689,097	(85,149)	-12.8%
2000 INSTRUCTION	9,650,131	9,306,825	9,244,330	343,306	3.7%
3000 STUDENT SERVICES	532,046	502,476	482,912	29,570	5.9%
4000 OPERATIONS and MAINTENANCE OF PLANT	<u>1,295,451</u>	<u>1,437,378</u>	<u>1,402,117</u>	<u>(141,927)</u>	<u>-9.9%</u>
TOTALS	\$12,058,028	\$11,912,228	\$11,818,456	\$145,800	1.2%
EXPENSE ACCOUNTS					
1000 DISTRICT LEADERSHIP AND ADMINISTRATION	296,315	270,144	258,234	26,171	9.7%
2000 INSTRUCTION	781,609	762,064	771,027	19,545	2.6%
3000 STUDENT SERVICES	1,271,765	1,247,846	1,142,978	23,919	1.9%
4000 OPERATIONS and MAINTENANCE OF PLANT	1,633,789	1,524,885	1,530,301	108,904	7.1%
5000 FIXED CHARGES	5,028,102	4,754,997	4,556,216	273,105	5.7%
7000 & 8000 CAPITAL PROJECTS	<u>665,000</u>	<u>600,000</u>	<u>600,000</u>	<u>65,000</u>	<u>10.8%</u>
TOTALS	\$9,676,580	\$9,159,936	\$8,858,756	\$516,644	5.6%
TOTAL ALL ACCOUNTS	\$21,734,608	\$21,072,164	\$20,677,212	\$662,444	3.1%



2022 Salary Accounts

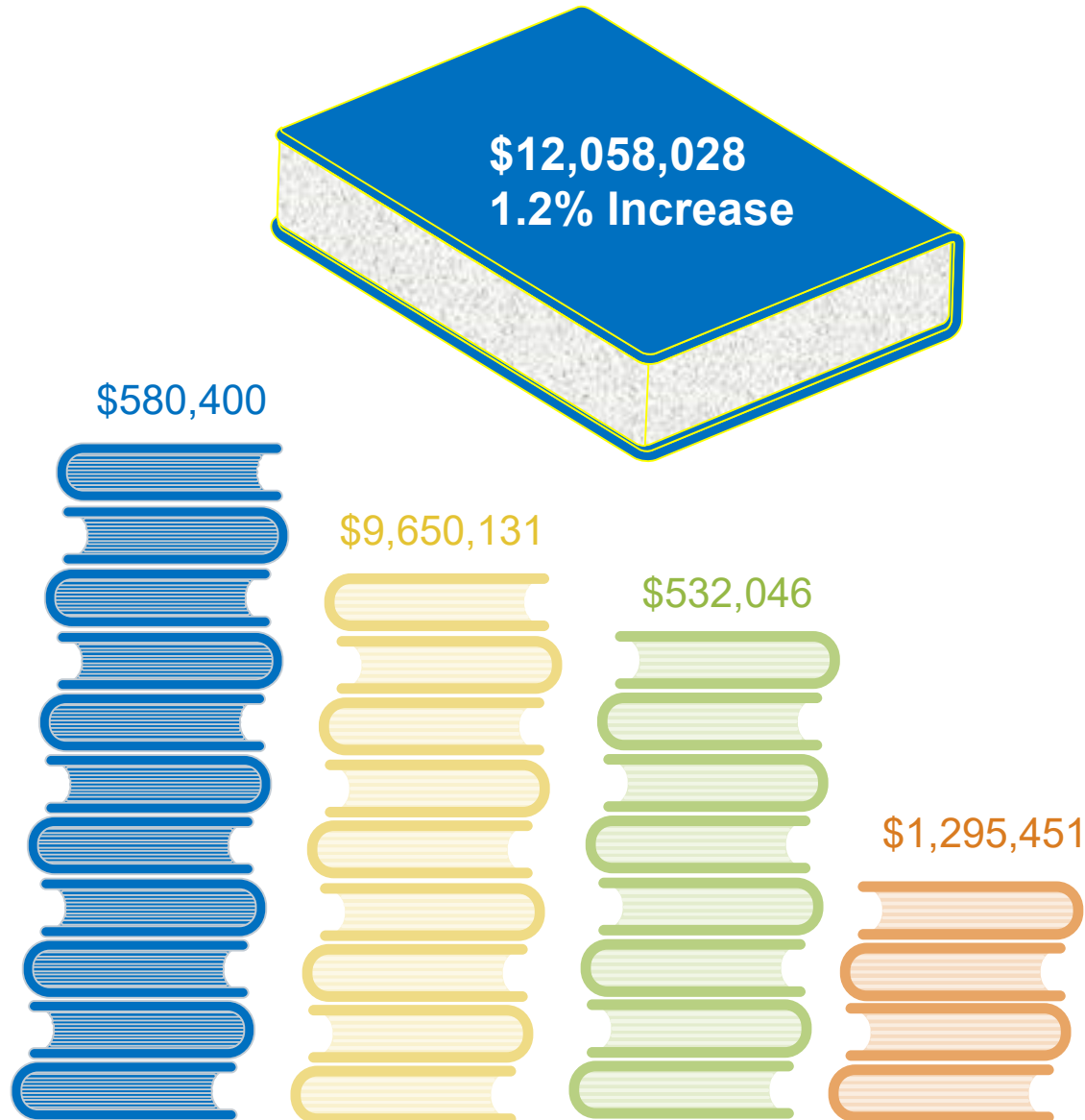
This budget is built without the full knowledge of contractual salary increases for 2022, as at the time of print, the 2022 contracts for all bargaining units are not settled. Should the district fail to negotiate contracts that fit into the budget / assessments voted and approved by the member towns, the committee will have to find ways to fund the contracts without changing the budget bottom line or member town assessments.

Funds associated with the bulk contractual raises have been moved to lines in the expense budget and all accounts will be adjusted once the contracts are settled. Even with these funds allocated elsewhere, the entire budget's growth is no greater than 3.15%.

District Staffing Plan FY22

Total Positions	2021 FTE	2022 FTE	Proposed FTE + or - 2022
Instructional Staff	98.9	99.9	1
Facilities and IT Staff	22.9	20.9	-2
Administrative Staff	11.6	10.1	-1.5
Administrative Support Staff	12.6	12.1	-0.5
Totals	146	143	-3

2022 Salary Accounts



1000 District Leadership -12.8%

Includes school committee, superintendent, assistant superintendents, business and finance, human resources



2000 Instructional +3.7%

Includes Instructional Leadership, building principals, school and district curriculum leaders, instructional coordinators, classroom and specialist teachers, paraprofessionals, substitutes, medical/therapeutic services, librarians, and guidance/adjustment counselors.



3000 Student Services +5.9%

Includes medical health services, transportation services, food service, athletics, and other student activities



4000 Operations and Maintenance -9.9%

Includes custodial services, grounds maintenance, building security and technology



1000 Salary Account Major Changes

Description	2022 FTE	2022 Proposed	2021 Budget	2020 Budget	2019 Actual	Change \$	Change %
1110 District School Committee	0.5	\$37,483	\$73,465	\$75,510	\$73,432	-\$35,982	-49.0%
1210 Superintendent	2	\$212,225	\$245,675	\$264,675	\$257,461	-\$33,450	-13.6%
1410 Business Office	4.1	\$330,692	\$346,409	\$348,912	\$335,000	-\$15,717	-4.5%
1000 Totals	6.6	\$580,400	\$665,549	\$689,097	\$665,893	-\$85,149	-12.8%

1000 Series % Change is -12.8%

- DSC Line
 - ✓ Decrease is due to reduction of DSC support staff
- Superintendent Line
 - ✓ Decrease due to reduction of Publicist position
- Business Office Line
 - ✓ Decrease due to reduction to .5 FTE for one BO staff.

2000 Salary Account Major Changes



Description	2021 FTE	2022 Proposed	2021 Budget	2020 Budget	2019 Actual	Change \$	Change %
2110 Curriculum Directors	6	\$466,955	\$458,266	\$460,766	\$453,652	\$8,689	1.9%
2120 - Department Head	2	\$128,771	\$126,934	\$134,336	\$125,844	\$1,837	1.4%
2210 School Leadership	5	\$457,164	\$443,864	\$441,289	\$443,081	\$13,300	3.0%
2305 Classroom Teachers	77.4	\$7,486,358	\$7,304,214	\$7,273,289	\$7,021,431	\$182,144	2.5%
2325 Substitutes	3	\$170,571	\$133,499	\$145,281	\$123,614	\$37,072	27.8%
2330 - Instructional Support	0.6	\$25,000	\$22,379	\$0	\$0	\$2,621	11.7%
2340 Library Media Specialist	2	\$152,868	\$81,999	\$81,558	\$77,762	\$70,869	86.4%
2354 Teacher Mentor Program	-	\$10,000	\$10,000	\$10,618	\$14,470	\$0	0.0%
2356 Professional Development	-	\$20,000	\$20,000	\$20,000	\$20,000	\$0	0.0%
2710 Guidance	6	\$486,531	\$466,545	\$446,774	\$416,650	\$19,986	4.3%
2800 Psychological Services	2.6	\$245,912	\$239,125	\$230,419	\$246,049	\$6,787	2.8%
2000 Totals	104.6	\$9,650,131	\$9,306,825	\$9,244,330	\$8,942,553	\$343,306	3.7%

2000 Series % Change is 3.7%

- School Leadership Line
 - ✓ Increase due to anticipated contractual obligations.
- Classroom Teachers Line
 - ✓ Increase due to anticipated contractual obligations
- Substitute Line
 - ✓ Increase due to additional funds being allocated for increased needs due to COVID-19
- Library Media Specialist Line
 - ✓ Increase due to addition of IT Integration Specialist position



3000 Salary Account Major Changes

Description	2021 FTE	2022 Proposed	2021 Budget	2020 Budget	2019 Actual	Change \$	Change %
3100 Attendance	-	\$6,193	\$5,111	\$5,111	\$4,973	\$1,082	21.2%
3200 Health Services	1	\$89,744	\$85,679	\$85,679	\$84,842	\$4,065	4.7%
3510 Athletics	-	\$256,065	\$242,217	\$231,324	\$216,483	\$13,848	5.7%
3520 Other Student Activities	0	\$68,347	\$64,468	\$55,667	\$66,075	\$3,879	6.0%
3600 School Security	2	\$111,696	\$105,001	\$105,131	\$103,898	\$6,695	6.4%
3000 Totals	3	\$532,046	\$502,476	\$482,912	\$476,271	\$29,570	5.9%

3000 Series % Change is 5.9%

- Health Services Line
 - ✓ Anticipated contractual increases
- Athletics Line
 - ✓ Anticipated contractual increases- Coaching stipends steps and lane changes
- Other Student Activities
 - ✓ Line underfunded in 2021 budget



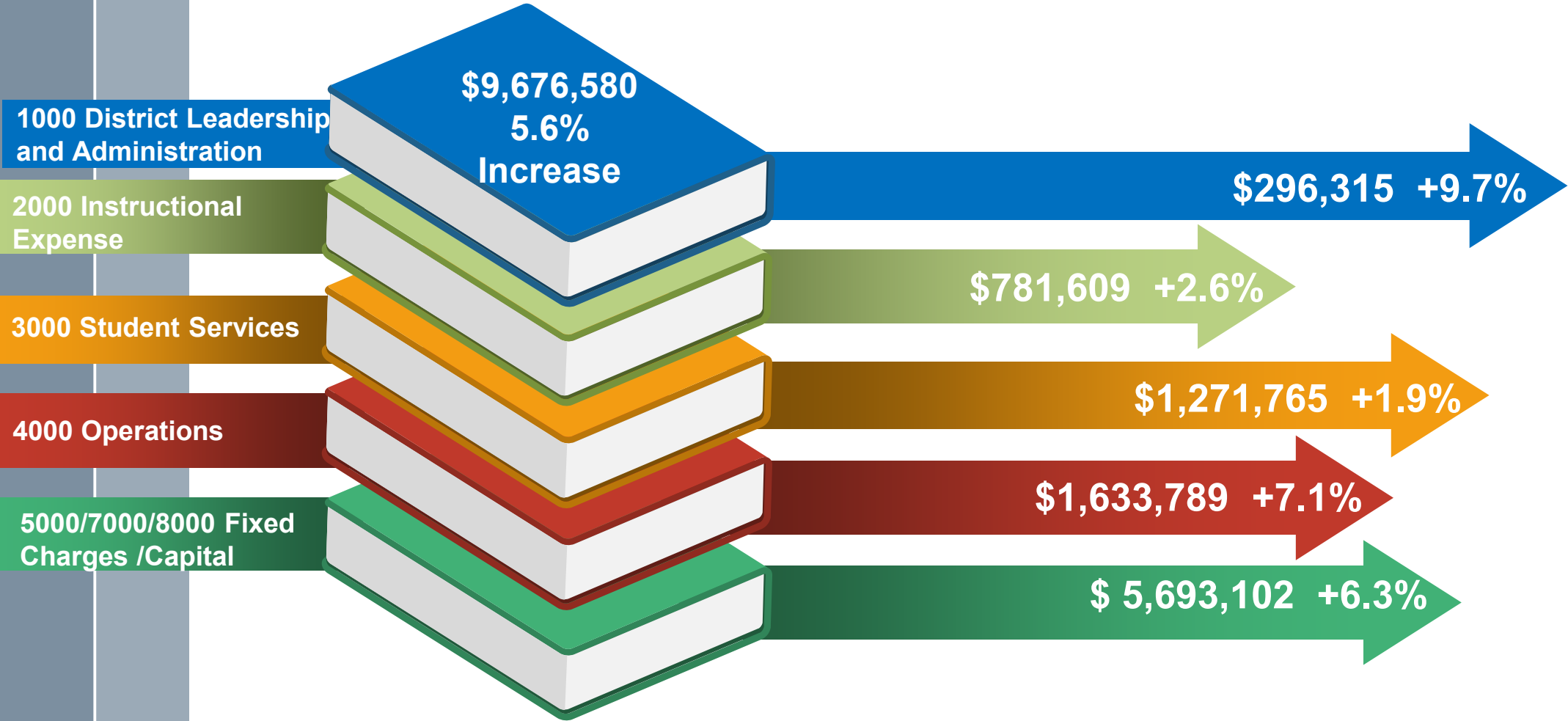
4000 Salary Account Major Changes

Description	2021 FTE	2022 Proposed	2021 Budget	2020 Budget	2019 Actual	Change \$	Change %
4110 Custodial Services	8	\$481,199	\$516,481	\$514,520	\$479,467	-\$35,282	-6.8%
4210 Maintenance of Grounds	10.5	\$601,122	\$707,521	\$697,837	\$618,679	-\$106,399	-15.0%
4220 Maintenance of Buildings	-	\$45,000	\$55,000	\$55,000	\$13,752	-\$10,000	-18.2%
4450 District Technology	2.4	\$168,129	\$158,376	\$134,760	\$115,638	\$9,753	6.2%
4000 Totals	20.9	\$1,295,451	\$1,437,378	\$1,402,117	\$1,227,536	-\$141,927	-9.9%

4000 Series % Change is -9.9%

- Custodial, Maintenance of Grounds and Maintenance of Building Services Lines
 - ✓ Reductions due to decrease in staff.
- District Technology Line
 - ✓ Increase associated with contractual increases

FY22 EXPENSE ACCOUNTS





2022 Expense Accounts

	2022 Request	2021 Budget	2020 Budget	Change from 2021 \$	Change from 2021 %
EXPENSE ACCOUNTS					
1000 DISTRICT LEADERSHIP AND ADMINISTRATION	296,315	270,144	258,234	26,171	9.7%
2000 INSTRUCTION	781,609	762,064	771,027	19,545	2.6%
3000 STUDENT SERVICES	1,271,765	1,247,846	1,142,978	23,919	1.9%
4000 OPERATIONS and MAINTENANCE OF PLANT	1,633,789	1,524,885	1,530,301	108,904	7.1%
5000 FIXED CHARGES	5,028,102	4,754,997	4,556,216	273,105	5.7%
7000 & 8000 CAPITAL PROJECTS	<u>665,000</u>	<u>600,000</u>	<u>600,000</u>	<u>65,000</u>	<u>10.8%</u>
TOTALS	\$9,676,580	\$9,159,936	\$8,858,756	\$516,644	5.6%



2022 Expense Accounts

The 2022 expense budget increase is 5.6%; much of that is from increases in fixed costs as well as funds held in reserve for contract negotiations and pending contractual raises as well as increase in supplies due to COVID-19.

Being cognizant of this being the third year of the renovation project assessments increases, the district worked at keeping budget growth to a minimum despite necessary increases in some areas. The small increase in the instructional line is reflective of the districts efforts to continue to keep our teachers resources relevant to industry standards.

While administrative expense increased by 9.7%, salaries decreased by 12.8% for a net decrease of \$58,978 in administrative costs.

The Operations and Maintenance of Plant line is essentially level funded. Much of the increase is due to a reallocation of funds to continue to align the budget with the DOE chart of account changes for IT. In addition, there are funds allocated for potential COVID-19 expenditures and new service contracts.

The increase in the Student Services line is tied to increases in Health Services supplies (PPE)

The \$273,105 increase in the 5000 Series is tied to anticipated increases in employee benefits, property and liability insurance as well as funds to potentially start funding the districts OPEB liabilities.



1000 Expense Account Major Changes

Description	2022 Proposed	2021 Budget	2020 Budget	2019 Actual	Change \$	Change %
1110 District School Committee	\$56,830	\$56,330	\$57,400	\$63,836	\$500	0.9%
1210 Superintendent	\$82,500	\$82,100	\$78,869	\$78,395	\$400	0.5%
1410 Business Office	\$33,320	\$30,614	\$31,540	\$25,834	\$2,706	8.8%
1430 Legal Services	\$52,500	\$50,000	\$50,000	\$40,822	\$2,500	5.0%
1450 District Technology	\$71,165	\$51,100	\$40,425	\$57,883	\$20,065	39.3%
1000 Totals	\$296,315	\$270,144	\$258,234	\$266,770	\$26,171	9.7%

1000 Series % Change is 9.7%

- Business Office Line
 - ✓ Increase due to DocuSign Software subscription
- District IT Line
 - ✓ Increase associated with software account reclassification and increase contract costs

2000 Expense Account Major Changes



Description	2022 Proposed	2021 Budget	2020 Budget	2019 Actual	Change \$	Change %
2110 Curriculum Directors	\$6,000	\$6,000	\$7,000	\$8,251	\$0	0.0%
2120 Department Heads	\$3,500	\$3,500	\$3,500	\$2,834	\$0	0.0%
2210 School Leadership	\$13,500	\$13,500	\$13,500	\$12,850	\$0	0.0%
2250 Non Inst. Building Technology	\$12,850	\$22,400	\$25,600	\$29,284	-\$9,550	-42.6%
2345 Distance Learning	\$2,040	\$0	\$0	\$0	\$2,040	100%
2356 Prof. Development Stipends	\$6,000	\$6,000	\$6,000	\$5,261	\$0	0.0%
2358 Professional Development	\$12,000	\$12,000	\$12,500	\$20,260	\$0	0.0%
2410 Text and Instruct. Material	\$71,427	\$65,507	\$72,820	\$48,051	\$5,920	9.0%
2415 Other Instructional Materials	\$301,127	\$297,583	\$291,907	\$259,882	\$3,544	1.2%
2420 Instructional Equipment	\$110,187	\$114,000	\$113,782	\$147,874	-\$3,813	-3.3%
2430 General Supplies	\$51,000	\$51,000	\$51,000	\$43,819	\$0	0.0%
2440 Other Instructional Services	\$2,000	\$2,000	\$2,000	\$525	\$0	0.0%
2451 Instructional Technology	\$130,500	\$123,000	\$120,300	\$312,097	\$7,500	6.1%
2453 Instructional Hardware	\$10,000	\$9,024	\$7,718	\$800	\$976	10.8%
2455 Inst. Software	\$37,978	\$25,050	\$31,900	\$34,102	\$12,928	51.6%
2710 Guidance	\$3,500	\$3,500	\$3,500	\$2,157	\$0	0.0%
2720 Assessment	\$5,000	\$5,000	\$5,000	\$4,031	\$0	0.0%
2800 SPED Services for Students	\$3,000	\$3,000	\$3,000	\$0	\$0	0.0%
2000 Totals	\$781,609	\$762,064	\$771,027	\$932,078	\$19,545	2.6%



2000 Expense Account Major Changes

2000 Series % Change is 2.6%

- Text and Instructional Material Line
 - ✓ Annual academic text replacement cycle. This line varies each year based on department needs or replacement cycle timing.
- Other Instructional Materials Line
 - ✓ The majority of the 17 vocational programs and academic programs received level funding in 2021 for instructional materials. The bulk increase can be contributed to increased costs associated with licensing and certification costs for students and other related contracted support services.
- Instructional Equipment Line
 - ✓ Cost for major equipment or material purchases are split between the District Budget and the Federal Perkins grant in 2022. This year BHR was allocated \$236K in Perkins funding. Nearly \$90K went to securing laptops to help ensure seamless remote learning in some of our technology- heavy programs.
- Instructional Technology Line
 - ✓ Much like the 2420 line the district has been working to stay ahead on Chromebook purchases, so in any one year there is not a big increase for the replacement of Chromebooks or other educational technology. The district remains committed to the 1 to 1 Chromebook programs for staff and students.
- Instructional Hardware Line
 - ✓ Instructional hardware associated with vocational program needs
- Instructional Software Line
 - ✓ Instructional software tools for staff and students such as Discovery Streaming, LinkedIn Learning, and Curriculum Mapper



3000 Expense Account Major Changes

Description	2022 Proposed	2021 Budget	2020 Budget	2019 Actual	Change \$	Change %
3200 Health Services	\$17,000	\$7,000	\$7,000	\$6,422	\$10,000	142.9%
3300 Transportation	\$989,865	\$981,179	\$918,890	\$1,009,707	\$8,686	0.9%
3510 Athletics	\$197,200	\$194,328	\$188,088	\$183,497	\$2,872	1.5%
3520 Other Student Activities	\$29,700	\$29,100	\$29,000	\$54,619	\$600	2.1%
3600 Resource Officer	\$38,000	\$36,239	\$0	\$0	\$1,761	4.9%
3000 Totals	\$1,271,765	\$1,247,846	\$1,142,978	\$1,254,245	\$23,919	1.9%

3000 Series % Change is 1.9%

- Health Services Line
 - ✓ Increases due to PPE Supplies
- Transportation Line
 - ✓ Increase due to daily school bus contract
- Athletics Line
 - ✓ Anticipated contractual services increases
- Resource Officer Line
 - ✓ District portion of SRO officer salary to the Town of Canton

4000 Expense Account Major Changes



Description	2022 Proposed	2021 Budget	2020 Budget	2019 Actual	Change \$	Change %
4110 Custodial Services	\$70,000	\$68,000	\$63,000	\$60,319	\$2,000	2.9%
4130 Utility Services	\$812,956	\$883,000	\$874,126	\$751,584	-\$70,044	-7.9%
4210 Maintenance of Grounds	\$33,000	\$30,000	\$30,000	\$5,721	\$3,000	10.0%
4220 Maintenance of Buildings	\$418,900	\$271,800	\$281,500	\$150,704	\$147,100	54.1%
4225 Maint. of Security System	\$12,800	\$5,000	\$5,000	\$2,107	\$7,800	156.0%
4230 Maintenance of Equipment	\$93,783	\$91,735	\$95,150	\$64,842	\$2,048	2.2%
4450 Network Infrastructure	\$192,350	\$175,350	\$181,525	\$138,372	\$17,000	9.7%
4000 Totals	\$1,633,789	\$1,524,885	\$1,530,301	\$1,173,649	\$108,904	7.1%

4000 Series % Change is 7.1%

- Custodial Services Line
 - ✓ Anticipated increase in supply costs
- Utility Services Line
 - ✓ Minimal decrease due to the district continuing to evaluate energy and water consumption post-reno. We anticipate a shift in costs between utilities and are unsure of the impact on annual usage or cost at this time because 2020 and 2021 were not traditional years due to COVID-19



5000 Expense Account Major Changes

Description	2022 Proposed	2021 Budget	2020 Budget	2019 Actual	Change \$	Change %
5100 Employee Retirement	\$809,809	\$780,225	\$740,574	\$699,736	\$29,584	3.8%
5200 Insurance Programs	\$2,271,021	\$2,166,091	\$2,070,444	\$1,924,864	\$104,930	4.8%
5250 Insurance for Retired Emp.	\$1,714,266	\$1,586,202	\$1,524,779	\$1,180,069	\$128,064	8.1%
5260 Other Non-Emp. Insurance	\$187,197	\$177,069	\$169,669	\$160,637	\$10,128	5.7%
5300 Rental Lease of Equipment	\$45,810	\$45,410	\$50,750	\$40,479	\$400	0.9%
5450 Debit Service (BANS)	\$0	\$0	\$0	\$89,444	\$0	0.0%
5000 Totals	\$5,028,102	\$4,754,997	\$4,556,216	\$4,095,229	\$273,105	5.7%

5000 Series % Change is 5.7%

- Insurance for Retired employees
 - ✓ Reflects an anticipated 4%-5% increase over 2021 projected actual costs for retired employee health insurance costs as well as additional funds to possibly fund the district OPEB liability.
- Other Non- Employee Insurance Line
 - ✓ Reflects an anticipated 5%-6% increase over 2021 costs for vehicle, building, and liability insurance



7000 & 8000 Expense Account Major Changes

Description	2022 Proposed	2021 Budget	2020 Budget	2019 Actual	Change \$	Change %
7200 Improvement of Buildings	\$100,000	\$100,000	\$100,000	\$334,170	\$0	0.0%
7500 Capital Motor Vehicles	\$65,000	\$0	\$0	\$0	\$65,000	100.0%
7000 Totals	\$165,000	\$100,000	\$100,000	\$334,170	\$65,000	65.0%
Description	2022 Proposed	2021 Budget	2020 Budget	2019 Actual	Change \$	Change %
8100 Long Term Debt Principal	\$500,000	\$500,000	\$500,000	\$0	\$0	0.0%
8200 Long Term Debt Interest		\$0	\$0	\$416,963	\$0	0.0%
8000 Totals	\$500,000	\$500,000	\$500,000	\$416,963	\$0	0.0%

7000 Series % Change is 65%

- Capital Motor Vehicle Line
 - ✓ Funding for plow truck replacement

8000 Series % Change is 0%

- Long Term Debt Lines
 - ✓ Annually budgeted capital funds to be allocated to reducing capital-borrowing costs associated with the project.

Budget Timeline



2022 Blue Hills Operating Budget Public Hearing

Assessment Calculations



Chapter 70 Foundation Formula

The goal of **Chapter 70 Formula Aid** is to ensure that every district has sufficient resources to meet its foundation budget spending level through an equitable contribution of local property taxes and state aid.

There are cost rates associated with **11** different spending categories (e.g., teacher compensation, professional development, building maintenance, etc.)

Local Income Effort is based on residents' income. The 2020 Income percentage is 1.4248%.
=1.4248% X Residential Income



There are **13** enrollment categories and demographic groups that make up a district's enrollment numbers. The state totals the different categories (e.g., economically disadvantaged or students from low income families, special education, and limited English proficiency students).

Local Property Effort is based on property values. The 2020 Property Percentage is .3550% of the equalized property valuation of the community.
= .3550% X Equalized Property Values

Required Local Contribution is a measurement of how much local tax revenue a city or town can reasonably raise and dedicate to the operation of its K-12 Schools.



Statutory Method of Assessment

- The amounts so apportioned for each municipality shall be certified by the regional school district treasurer to the treasurers of the municipalities within thirty days from the date on which the annual budget is adopted by the regional district school committee
- Two methodologies are available to regional school districts for calculating assessments to member municipalities. These are defined in CMR 41.01
 - Statutory Assessment Methodology
 - Alternative (Agreement) Assessment Methodology
- Statutory Assessment Method: The calculation of members' assessments pursuant to the provisions of M.G.L.c. 70, S6. Each such assessment shall be the sum of the following amounts (i) the members required local contribution to the regional school district as determined by the Commissioner; (ii) the member's share of that portion of the regional school district's net school spending, as defined by M.G.L.c.70s,2, that exceeds the total required local contribution for all members, this are to be allocated pursuant to the assessment provisions of the regional agreement; and (iii) the member's share of costs for transportation, capital project debt service, other capital costs, and all other expenditures not included in the regional school district's net school spending, this share to be allocated pursuant to the assessment provisions of the regional agreement.



MINIMUM LOCAL CONTRIBUTION

- House 1 Governor's Budget Released: January 27,2021
- Once Budget is released the Chapter 70 and minimum local contribution numbers are released on this website:
 - <http://www.doe.mass.edu/finance/chapter70/>
 - Select (next fiscal year) " Preliminary Chapter 70 aid and Net School Spending Requirements"
 - Then select the Complete Formula Spreadsheet
 - Summary Tab (on next slide)



ESSER II FUNDING

In FY2022, municipalities may deem an amount up to 75% of the total grant awarded to its local school district through the Elementary and Secondary Education Emergency Relief (ESSER) program enacted by the federal coronavirus response and relief supplemental appropriations act on December 27, 2020 (also known as ESSER II) to fund any increase in its local contribution requirement under Chapter 70, but not more than the increase in required local contribution in FY2022 relative to FY2021. In the case of a municipality's increased required contribution as a member of a regional school district, a municipality may deem a proportional share of 75% of the regional district's total ESSER II grant award, equal to the municipality's share of the district's total required contribution, to satisfy the increase in its required contribution.



FY22 Chapter 70 Summary

806 Blue Hills

Aid Calculation FY22

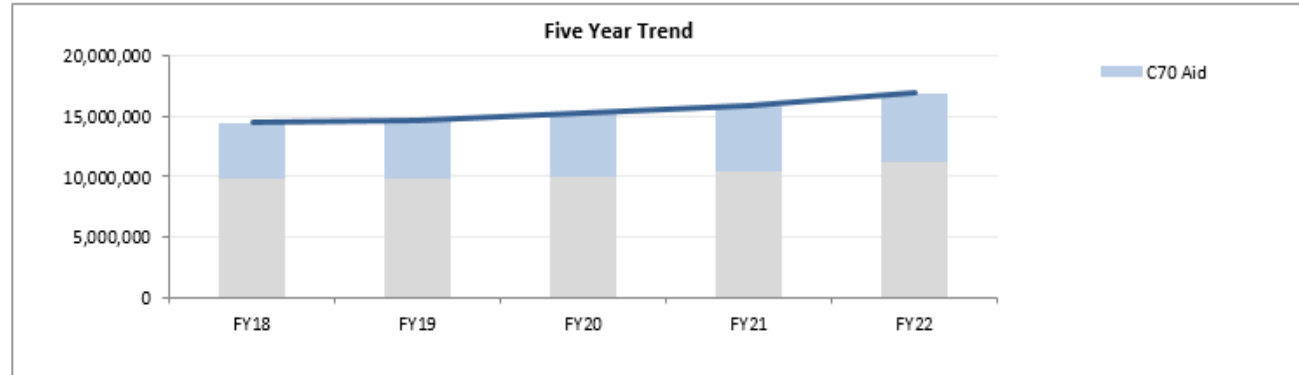
Prior Year Aid	
1 Chapter 70 FY21	5,377,315
Foundation Aid	
2 Foundation budget FY22	16,966,137
3 Required district contribution FY22	11,279,014
4 Foundation aid (2 -3)	5,687,123
5 Increase over FY21 (4 - 1)	309,808
Minimum Aid	
6 Minimum \$30 per pupil increase	26,880
7 Minimum aid amount (if line 6 - line 5 > 0, then line 6 - line 5, otherwise	0
Subtotal	
8 Sum of 1,5,7	5,687,123
Minimum Aid Adjustment	
9 Minimum aid adjustment	5,522,943
10 Aid adjustment increment (if line 9 - line 8 > 0, then line 9 - line 8, otherwise	0
Non-Operating District Reduction to Foundation	
11 Reduction to foundation	0
FY22 Chapter 70 Aid	
12 Sum of 1,5,7,10 minus 11	5,687,123

Comparison to FY21

	FY21	FY22	Change	Pct Chg
Enrollment	869	896	27	3.11%
Foundation budget	15,853,873	16,966,137	1,112,264	7.02%
Required district contribution	10,498,516	11,279,014	780,498	7.43%
Chapter 70 aid	5,377,315	5,687,123	309,808	5.76%
Required net school spending (NSS)	15,875,831	16,966,137	1,090,306	6.87%
Target aid share	32.60%	31.71%		
C70 % of foundation	33.92%	33.52%		
Required NSS % of foundation	100.14%	100.00%		

ESSER II Allocation Available to Fund Increase in Required District Contribution

(A) ESSER II allocation	refer to Regional District Members tab
(B) 75% of ESSER II allocation	
(C) Change in required district contribution over FY21	
(D) ESSER II allocation available to fund district contribution increase (if C > 0, then lesser of B or C, otherwise 0)	



Note on Minimum Aid Adjustment on lines 9 and 10:
The minimum aid adjustment is the sum of (a) the greater of foundation aid or base aid determined based on the FY21 base and incremental rates, inflated to FY22, and (b) foundation enrollment multiplied by \$30. The aid adjustment increment (line 9) is the line 8 amount less the line 7 amount if the difference is positive. Otherwise, the increment is



Massachusetts Department of Elementary and Secondary Education

Office of School Finance

FY22 Chapter 70



Regional District Enrollment and Contributions by Member City or Town

The table below presents the minimum required local contribution for each member to the

Note: A city or town might belong to more than one regional district (e.g., a regional district and a vocational district) and therefore be required to contribute to multiple districts. See the *regional allocation* tab for a full list of minimum required contributions for each city or town.

Foundation enrollments are presented as whole numbers. Changes

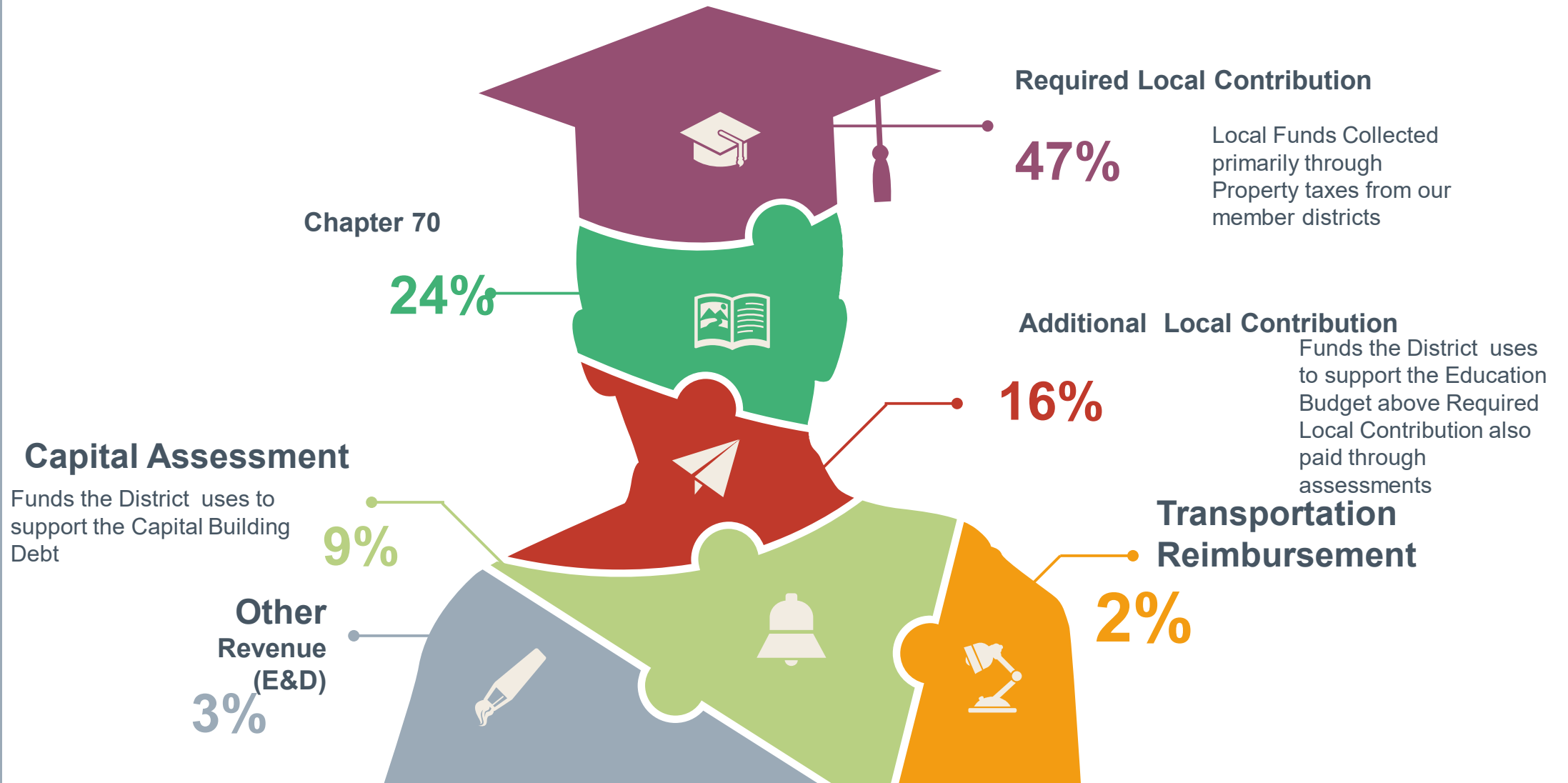
806 Blue Hills

Regional ESSER II allocation	373,477
75% allocation	280,108

ESSER II Allocation Available to Fund Increase in Required Minimum Contribution

LEA Member	Foundation Enrollment in Regional District			Required Minimum Contribution to Regional District			Increase/Decrease	Percentage of Regional Required Minimum Contribution	Proportional Share of 75% of Regional ESSER II Allocation	ESSER II Allocation Available to Fund Required Contribution Increases
	FY21	FY22	Change	FY21	FY22	Change				
Total	869	896	27	10,498,516	11,279,014	780,498			If increase, then 75% of regional ESSER II allocation, otherwise	If increase, then lesser of column L and column O,
18 Avon	63	59	-4	750,211	745,082	-5,129	decrease	7%	0	0
40 Braintree	135	128	-7	1,766,784	1,803,055	36,271	increase	16%	44,778	36,271
50 Canton	67	68	1	1,008,427	1,062,277	53,850	increase	9%	26,381	26,381
73 Dedham	93	94	1	1,376,415	1,468,442	92,027	increase	13%	36,468	36,468
133 Holbrook	112	116	4	1,050,222	1,082,938	32,716	increase	10%	26,894	26,894
189 Milton	37	43	6	537,385	656,507	119,122	increase	6%	16,304	16,304
220 Norwood	77	96	19	1,103,300	1,441,298	337,998	increase	13%	35,794	35,794
244 Randolph	279	286	7	2,815,465	2,925,685	110,220	increase	26%	72,658	72,658
335 Westwood	6	6	0	90,307	93,730	3,423	increase	1%	2,328	2,328

Where Does Our Funding Come From



FY 21-22 Budget Worksheet

BUDGETED EXPENDITURES

Blue Hills Regional Technical High School 2021 Operating Budget	\$ 21,723,108
Transfer E & D to Stabilization Fund	\$ -
MSBA Rennovation 2020 Capital Debt Service	\$ 2,096,206
Total 2021 Operating & Capital Budget, Debt Service, & Stabilization Funding	\$ 23,819,314

REVENUE BY SOURCE

State Funding			
Projected Chapter 70 Aid	\$ 5,687,123		
Esser II Funding	\$ 258,902		
Budgeted Transportation Aid	\$ 531,637		
State Funding Subtotal	\$ 6,477,662		
E & D Funding			
E & D Applied to operating Budget	\$ 450,000		
E & D Funding Subtotal	\$ 450,000		
Regional Member Assessments			
Required Contribution (- Esser II Funding)	11,020,112	11,279,014	FY22 House 1 Chapter 70
Assessed Contribution	3,775,334		
BH Operating Budget Assessment	\$ 14,795,446		
Total Blue Hills Operating Budget Revenue Sources		\$ 21,723,108	
E & D Funding			
E & D Applied to Stabilization	\$ -		
E & D Funding Subtotal	\$ -		
Total Blue Hills Stabilization Fund Revenue Sources		\$ -	
Capital Debt Service Assessments			
Principal	\$ 695,000		
Interest	\$ 1,401,206		
Capital Debt Service Assessment Subtotal	\$ 2,096,206		
Total Blue Hills Capital Debt Service Assessment Revenue Sources		\$ 2,096,206	
Total Operating and Capital Budget Funding - All Sources		\$ 23,819,314	
ADDITIONAL ASSESSMENTS			
Blue Hills Regional - School to Careers Assessment (7 Member Town Assessments)		\$ 152,480	
Total Blue Hills Operating Budget 2022		\$ 23,971,794	





2022 MUNICIPAL ASSESSMENT RATIONAL

The following five items are key factors in calculating to 2022 assessment for each town

1. MSBA Renovation Project Debt Service
1. Enrollment changes at Blue Hills
2. Changes in the school's operating budget
3. Excess and deficiency fund allocation
4. Foundation budget and minimum required contribution calculations



MUNICIPAL ASSESSMENTS

Governor's Chapter 70 Blue Hills FY21 - 22 Municipal Assessments

Towns	10/1/2019 Foundation Enrollment for 2021 Budget	% of students by town	10/1/2020 Foundation Enrollment for 2022 Budget	% of students by town	change in students, 20 to 21	% increase decrease 20 to 21	FY21 Estimated Required Contribution Gov. Budget	BH Operating Budget Assessment	Renovation 4-Year Enrollment %	Renovation Assessment	Stabilization Assessment	Esser II funds Allocation	School to Careers FY22 Assessment	Total Requested FY22 assessment	Total Requested FY21 assessment	Assessment Inc./Decr.)	Percentage Inc./Decr.)
Avon	63	6.3%	58	6.5%	-5	-7.9%	745,082	\$245,757	6.5%	104,210	0	0	14,456	1,109,505	1,163,980	(54,475)	-4.68%
Braintree	135	16.0%	128	14.4%	-7	-5.2%	1,803,055	\$542,360	17.1%	273,609	0	-36,271	0	2,582,753	2,672,573	(89,820)	-3.36%
Canton	67	7.8%	69	7.7%	2	3.0%	1,062,277	\$292,366	7.4%	117,982	0	-27,087	27,368	1,472,906	1,477,309	(4,403)	-0.30%
Dedham	93	10.3%	93	10.4%	0	0.0%	1,468,442	\$394,058	9.8%	156,545	0	-37,444	27,368	2,008,969	2,000,644	8,325	0.42%
Holbrook	112	15.0%	115	12.9%	3	2.7%	1,082,938	\$487,277	14.2%	226,783	0	-27,614	14,456	1,783,840	1,758,490	25,350	1.44%
Milton	37	4.3%	43	4.8%	6	16.2%	656,507	\$182,199	4.8%	76,666	0	-16,741	14,456	913,087	799,184	113,903	14.25%
Norwood	77	7.2%	96	10.8%	19	24.7%	1,441,298	\$406,770	7.2%	114,310	0	-36,752	27,368	1,952,994	1,601,881	351,113	21.92%
Randolph	279	32.4%	283	31.8%	4	1.4%	2,925,685	\$1,199,124	32.2%	513,247	0	-74,603	27,368	4,590,821	4,597,200	(6,379)	-0.14%
Westwood	6	0.8%	6	0.7%	0	0.0%	93,730	\$25,423	0.8%	12,854	0	-2,390	0	129,617	132,293	(2,676)	-2.02%
Totals	869	100.0%	891	100.0%	22	2.5%	\$11,279,014	\$3,775,334	100%	1,596,206	0	-258,902	\$152,840	16,544,492	\$16,203,554	\$340,938	2.10%

CHANGE IN ASSESSMENTS BY TOWN



Avon
 Braintree
 Canton
 Dedham
 Holbrook
 Milton
 Norwood
 Randolph
 Westwood
TOTAL

Total Requested FY22 assessment	Total Requested FY21 assessment	Assessment Inc./ (Decr.)	Percentage Inc./ (Decr.)
\$1,109,505.04	\$1,163,980.00	(\$54,474.96)	-4.68%
\$2,582,753.07	\$2,672,573.00	(\$89,819.93)	-3.36%
\$1,472,906.37	\$1,477,309.00	(\$4,402.63)	-0.30%
\$2,008,969.22	\$2,000,644.00	\$8,325.22	0.42%
\$1,783,839.92	\$1,758,490.00	\$25,349.92	1.44%
\$913,086.69	\$799,184.00	\$113,902.69	14.25%
\$1,952,993.83	\$1,601,881.00	\$351,112.83	21.92%
\$4,590,820.61	\$4,597,200.00	(\$6,379.39)	-0.14%
\$129,617.24	\$132,293.00	(\$2,675.76)	-2.02%
\$16,544,492.00	\$16,203,554.00	\$340,938.00	2.10%

QUESTIONS



BHR