

2023 Blue Hills Operating Budget



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.



2023 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.



2023 Budget Goals

Financial Goal-To identify, secure and responsibly manage district financial resources to effectively and adequately support educational objectives of the district. Continue to work to maximize student achievement and social emotional data to identify and prioritize needs so that funding decisions can best inform budget development.

School Building Goal-Maximize operational efficiency created by our 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 the benefit of all our students

Communication & Community Relations-To engage in advance planning, with staff and community, in order to achieve the greatest educational returns in relation to dollars expended. While improving 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

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.

Technology and Information

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

Inflation

Technology And Information

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.

Special Education

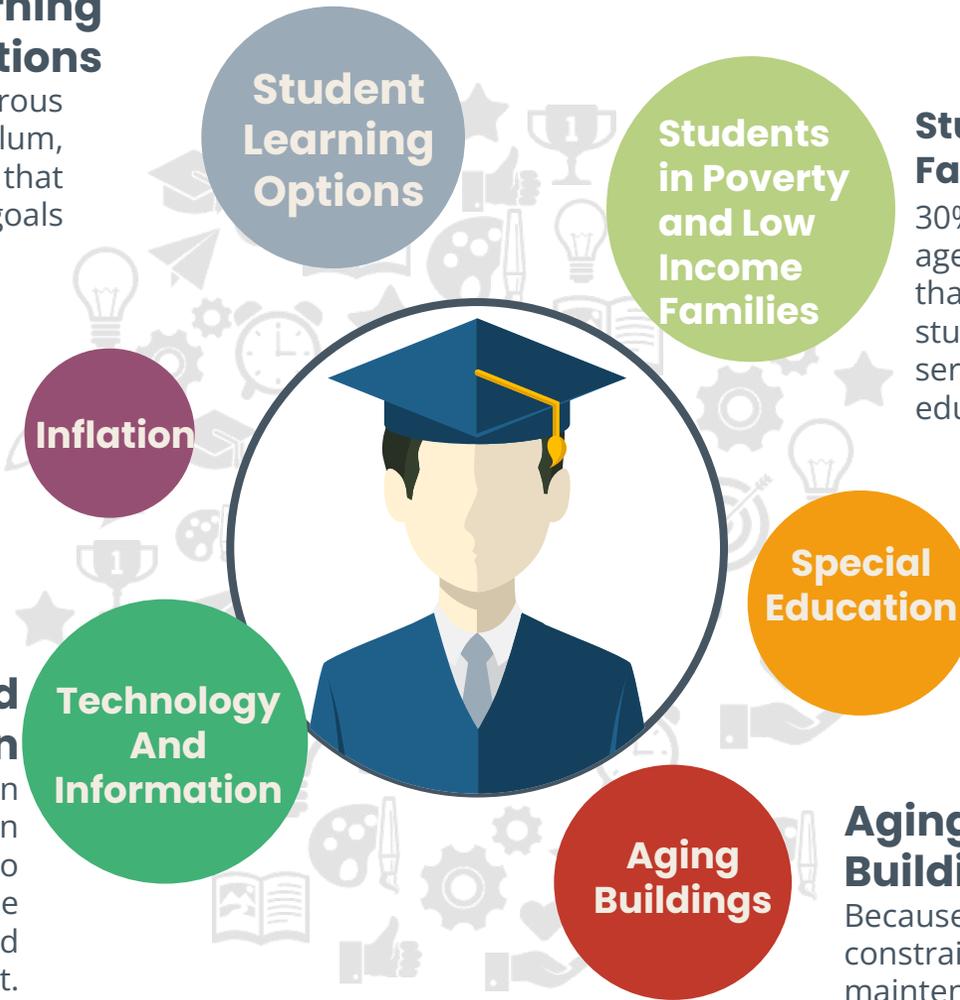
Two factors that drive the increase in Special Ed:
1) More students are being classified as learning disabled,
2) Other local social agencies are covering less of the needs of Special Ed. students, leaving schools to shoulder more of the cost

Special Education

Aging Buildings

Aging Buildings

Because of budgetary constraints, deferred maintenance activities and outdated facilities, spending on building improvements will soar.





2023 Budget Request Breakdown

	2023 Request	2022 Request	2021 Budget	2020 Budget	Change from 2022 \$	Change from 2022 %
SALARY ACCOUNTS						
1000 DISTRICT LEADERSHIP AND ADMINISTRATION	618,181	580,400	665,549	689,097	37,781	6.51%
2000 INSTRUCTION	10,276,773	9,650,131	9,306,825	9,244,330	626,642	6.49%
3000 STUDENT SERVICES	489,008	532,046	502,476	482,912	(43,038)	-8.09%
4000 OPERATIONS and MAINTENANCE OF PLANT	1,468,201	1,295,451	1,437,378	1,402,117	172,750	13.34%
TOTALS	\$12,852,162	\$12,058,028	\$11,912,228	\$11,818,456	\$794,134	6.59%
EXPENSE ACCOUNTS						
	2023 Request	2022 Request	2021 Budget	2020 Budget	Change from 2022 \$	Change from 2022 %
1000 DISTRICT LEADERSHIP AND ADMINISTRATION	295,865	296,315	270,144	258,234	(450)	-0.15%
2000 INSTRUCTION	815,723	781,609	762,064	771,027	34,114	4.36%
3000 STUDENT SERVICES	1,292,097	1,271,765	1,247,846	1,142,978	20,332	1.60%
4000 OPERATIONS and MAINTENANCE OF PLANT	1,627,257	1,633,789	1,524,885	1,530,301	(6,532)	-0.40%
5000 FIXED CHARGES	5,022,929	5,028,102	4,754,997	4,556,216	(5,173)	-0.10%
7000 & 8000 CAPITAL PROJECTS	2,310,956	2,261,206	600,000	600,000	49,750	2.20%
TOTALS	\$11,364,827	\$11,272,786	\$9,159,936	\$8,858,756	\$92,041	0.82%
TOTAL ALL ACCOUNTS	\$24,216,989	\$23,330,814	\$21,072,164	\$20,677,212	\$886,175	3.80%



2023 Salary Accounts

This budget is built without the full knowledge of contractual salary increases for 2023, as at the time of print, the 2023 contracts of 2 of the 5 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. This salary budget is with the request of two additional positions to be funded by the General fund.

District Staffing Plan FY23

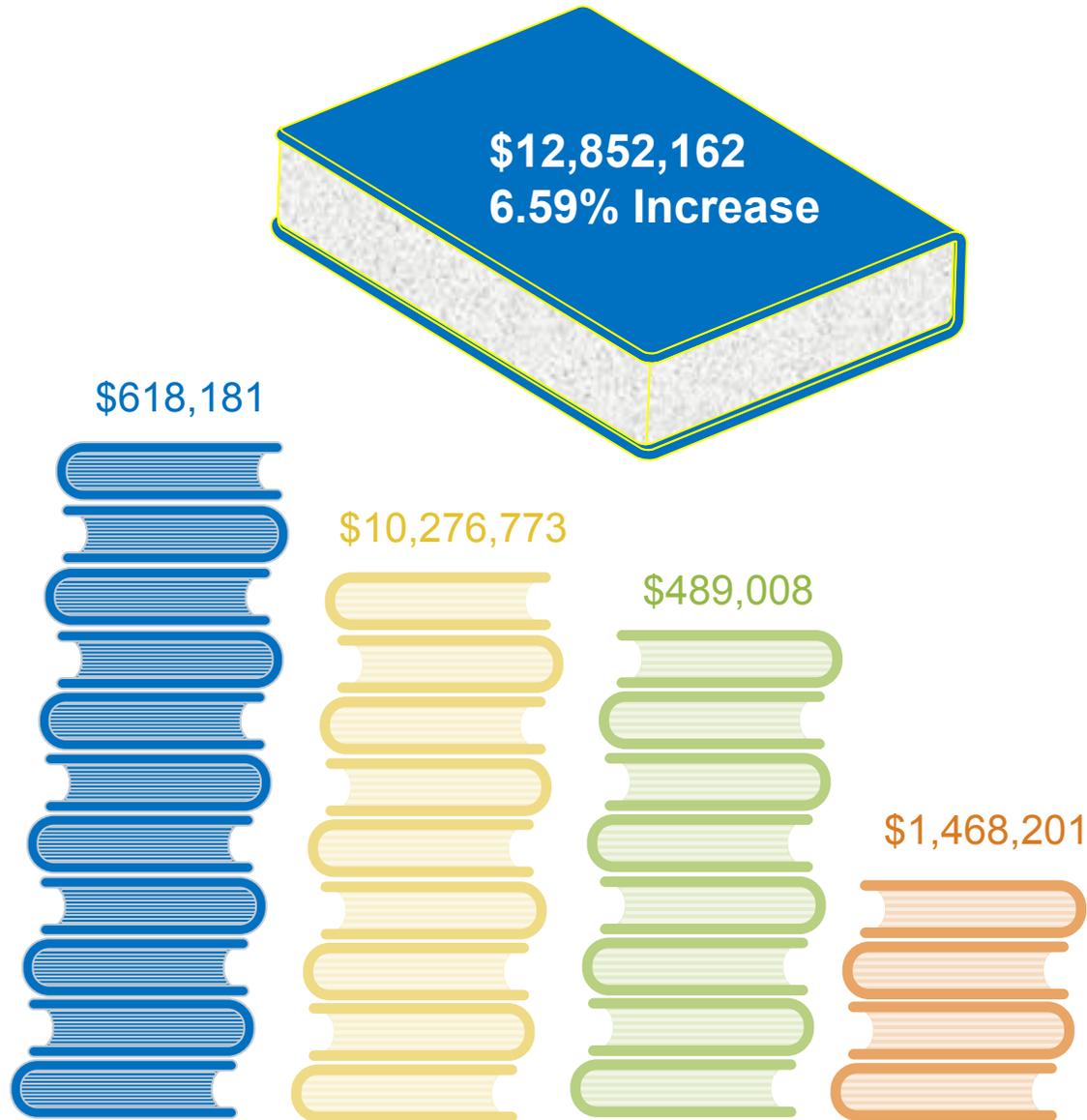
Total Positions	2022 FTE	2023 FTE	Proposed FTE + or - 2023
Instructional Staff	103.9	104.9	1
Facilities and IT Staff	20.9	21.9	1
Administrative Staff	10.1	10.1	0
Administrative Support Staff	12.1	14.1	2
Totals	147	151	4

Instructional Staff increase is SPED teacher that will be funded through ESSER fund until FY25

Facilities Staff is the increase of 1 Maintenance personnel

Administrative staff is 1 IT technician funded through the general fund and 1 nurse position funded through ESSER. Nurse position may be a .5

2023 Salary Accounts



1000 District Leadership + 6.51%

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



2000 Instructional +6.49%

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 -8.09%

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



4000 Operations and Maintenance +13.34%

Includes custodial services, grounds maintenance, building security and technology



1000 Salary Account Major Changes

Description	2023 Proposed	2022 Proposed	2021 Budget	2020 Budget	2019 Actual	Change \$	Change %
1110 District School Committee	\$49,838	\$37,483	\$73,465	\$75,510	\$73,432	\$12,355	33.0%
1210 Superintendent	\$219,531	\$212,225	\$245,675	\$264,675	\$257,461	\$7,306	3.4%
1410 Business Office	\$348,812	\$330,692	\$346,409	\$348,912	\$335,000	\$18,120	5.5%
1000 Totals	\$618,181	\$580,400	\$665,549	\$689,097	\$665,893	\$37,781	6.5%

1000 Series % Change is +6.5%

- DSC Line
 - ✓ Increase is due to restructuring DSC support staff. Monies set aside for hourly SC admin.

2000 Salary Account Major Changes



Description	2023 Proposed	2022 Proposed	2021 Budget	2020 Budget	2019 Actual	Change \$	Change %
2110 Curriculum Directors	\$494,204	\$466,955	\$458,266	\$460,766	\$453,652	\$27,249	5.8%
2120 - Department Head	\$139,423	\$128,771	\$126,934	\$134,336	\$125,844	\$10,652	8.3%
2210 School Leadership	\$479,542	\$457,164	\$443,864	\$441,289	\$443,081	\$22,377	4.9%
2305 Classroom Teachers	\$8,035,119	\$7,486,358	\$7,304,214	\$7,273,289	\$7,021,431	\$548,761	7.3%
2325 Substitutes	\$176,961	\$170,571	\$133,499	\$145,281	\$123,614	\$6,390	3.7%
2330 - Instructional Support	\$37,650	\$25,000	\$22,379	\$0	\$0	\$12,650	50.6%
2340 Library Media Specialist	\$95,189	\$152,868	\$81,999	\$81,558	\$77,762	-\$57,679	-37.7%
2354 Teacher Mentor Program	\$6,367	\$10,000	\$10,000	\$10,618	\$14,470	-\$3,633	-36.3%
2356 Professional Development	\$35,000	\$20,000	\$20,000	\$20,000	\$20,000	\$15,000	75.0%
2710 Guidance	\$516,434	\$486,531	\$466,545	\$446,774	\$416,650	\$29,903	6.1%
2800 Psychological Services	\$260,883	\$245,912	\$239,125	\$230,419	\$246,049	\$14,971	6.1%
2000 Totals	\$10,276,773	\$9,650,131	\$9,306,825	\$9,244,330	\$8,942,553	\$626,642	6.5%

2000 Series % Change is 6.5%

- School Leadership Line
 - ✓ Increase due to anticipated contractual obligations.
- Classroom Teachers Line
 - ✓ Increase due to anticipated contractual obligations (Step/Lanes and COLA) 15 teachers with Lane Change requests
- Paraprofessional Line
 - ✓ Increase due to addition position needed.
- Professional Development Line
 - ✓ Increase due to new language in BHEA contract requiring additional funds for PD reimbursement.



3000 Salary Account Major Changes

Description	2023 Proposed	2022 Proposed	2021 Budget	2020 Budget	2019 Actual	Change \$	Change %
3100 Attendance	\$5,750	\$6,193	\$5,111	\$5,111	\$4,973	-\$443	-7.2%
3200 Health Services	\$92,010	\$89,744	\$85,679	\$85,679	\$84,842	\$2,266	2.5%
3510 Athletics	\$243,221	\$256,065	\$242,217	\$231,324	\$216,483	-\$12,845	-5.0%
3520 Other Student Activities	\$70,544	\$68,347	\$64,468	\$55,667	\$66,075	\$2,197	3.2%
3600 School Security	\$77,484	\$111,696	\$105,001	\$105,131	\$103,898	-\$34,213	-30.6%
3000 Totals	\$489,008	\$532,046	\$502,476	\$482,912	\$476,271	-\$43,038	-8.1%

3000 Series % Change is -8.1%

- Health Services Line
 - ✓ Anticipated contractual increases- .5 nurse will be funded until FY25 out of ESSER funding.
- Athletics Line
 - ✓ Anticipated contractual increases- breakage in coaching staff stipends steps and lane changes
- School Security
 - ✓ Position moved to Maintenance. 1.0 FTE



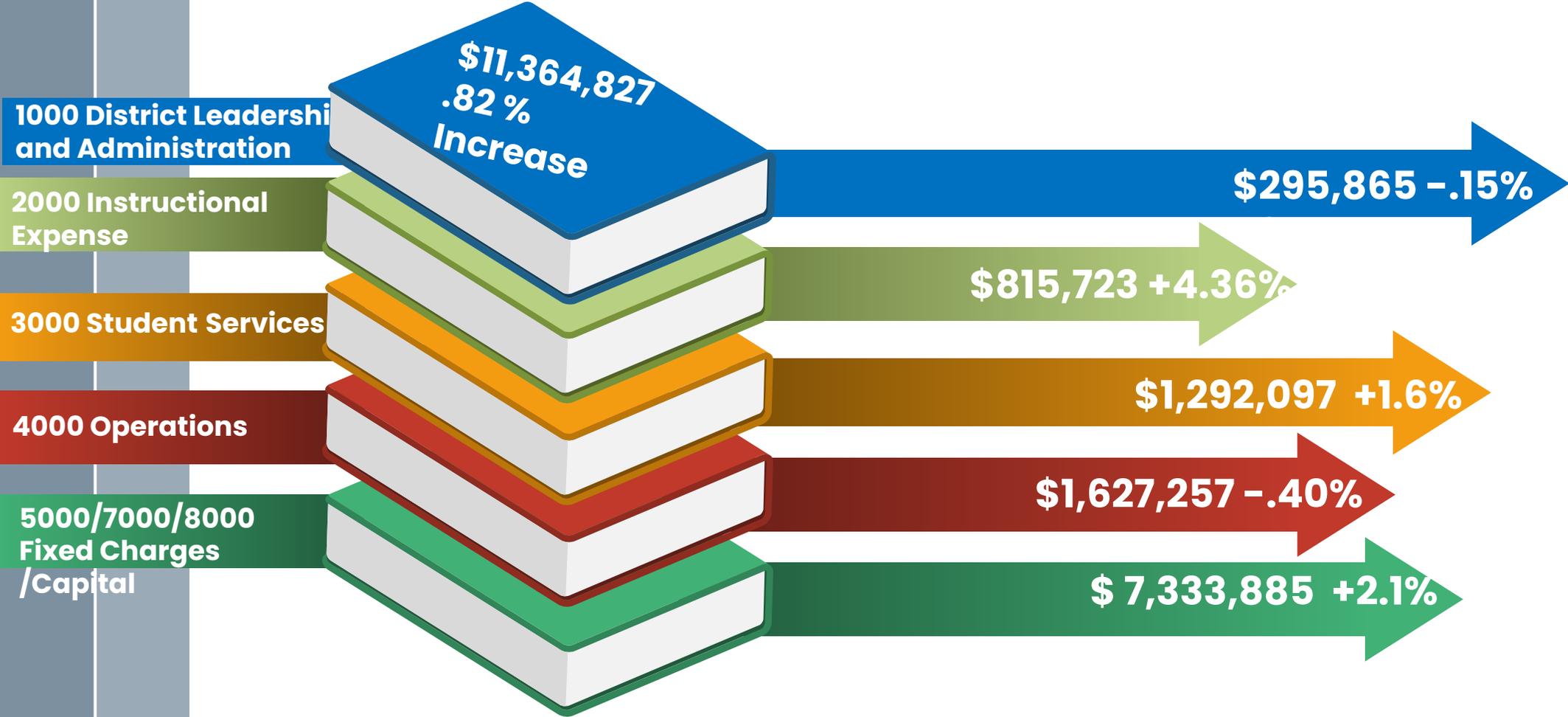
4000 Salary Account Major Changes

Description	2023 Proposed	2022 Proposed	2021 Budget	2020 Budget	2019 Actual	Change \$	Change %
4110 Custodial Services	\$506,900	\$481,199	\$516,481	\$514,520	\$479,467	\$25,701	5.3%
4210 Maintenance of Grounds	\$703,872	\$601,122	\$707,521	\$697,837	\$618,679	\$102,749	17.1%
4220 Maintenance of Buildings	\$45,000	\$45,000	\$55,000	\$55,000	\$13,752	\$0	0.0%
4450 District Technology	\$212,429	\$168,129	\$158,376	\$134,760	\$115,638	\$44,300	26.3%
4000 Totals	\$1,468,201	\$1,295,451	\$1,437,378	\$1,402,117	\$1,227,536	\$172,750	13.3%

4000 Series % Change is 13.3%

- Custodial, Maintenance of Grounds and Maintenance of Building Services Lines
 - ✓ Increase due to FY23 position request.
- District Technology Line
 - ✓ Increase associated with contractual increases and FY23 position request.

FY23 EXPENSE ACCOUNTS





2023 Expense Accounts

	2023 Request	2022 Request	2021 Budget	2020 Budget	Change from 2022 \$	Change from 2022 %
EXPENSE ACCOUNTS						
1000 DISTRICT LEADERSHIP AND ADMINISTRATION	295,865	296,315	270,144	258,234	(450)	-0.15%
2000 INSTRUCTION	815,723	781,609	762,064	771,027	34,114	4.36%
3000 STUDENT SERVICES	1,292,097	1,271,765	1,247,846	1,142,978	20,332	1.60%
4000 OPERATIONS and MAINTENANCE OF PLANT	1,627,257	1,633,789	1,524,885	1,530,301	(6,532)	-0.40%
5000 FIXED CHARGES	5,022,929	5,028,102	4,754,997	4,556,216	(5,173)	-0.10%
7000 & 8000 CAPITAL PROJECTS	2,310,956	2,261,206	600,000	600,000	49,750	2.20%
TOTALS	\$11,364,827	\$11,272,786	\$9,159,936	\$8,858,756	\$92,041	0.82%



2022 Expense Accounts

The 2023 expense budget increase is .82%; much of that is from increases in fixed costs and inflation on supplies and materials.

Being cognizant of this being the fourth year of the renovation project assessments increases, the district worked at keeping budget growth to a minimum. The increase in the instructional line is reflective of the district's efforts to continue to keep our teachers' resources relevant to industry standards. Fortunately the district is able to allocate some instructional subscriptions as well instructional technology to the ESSER grant. These services will move back into the budget in FY 25.

The Operations and Maintenance of the Plant line is essentially level funded. We have realized some savings in the utilities since the renovation and those funds were allocated to other areas like capital improvements for special projects that were not included in the renovation project.

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

The 5000 Series is tied to anticipated increases in employee benefits, property and liability insurance. The district did not set funds aside to fund OPEB in this budget as we have not created a OPEB trust at this time. Once trust is established then the district will start to allocate funds for this purpose.



1000 Expense Account Major Changes

Description	2023 Proposed	2022 Proposed	2021 Budget	2020 Budget	2019 Actual	Change \$	Change %
1110 District School Committee	\$59,830	\$56,830	\$56,330	\$57,400	\$63,836	\$3,000	5.3%
1210 Superintendent	\$70,500	\$82,500	\$82,100	\$78,869	\$78,395	-\$12,000	-14.5%
1410 Business Office	\$36,320	\$33,320	\$30,614	\$31,540	\$25,834	\$3,000	9.0%
1430 Legal Services	\$57,500	\$52,500	\$50,000	\$50,000	\$40,822	\$5,000	9.5%
1450 District Technology	\$71,715	\$71,165	\$51,100	\$40,425	\$57,883	\$550	0.8%
1000 Totals	\$295,865	\$296,315	\$270,144	\$258,234	\$266,770	-\$450	-0.2%

1000 Series % Change is -.2%

- Superintendent Line
 - ✓ Decrease due to reallocation of funds to Admissions lines
- District IT Line
 - ✓ Increase is minimal because items were moved to ESSER funding until FY25

2000 Expense Account Major Changes



Description	2023 Proposed	2022 Proposed	2021 Budget	2020 Budget	2019 Actual	Change \$	Change %
2110 Curriculum Directors	\$6,000	\$6,000	\$6,000	\$7,000	\$8,251	\$0	0.0%
2120 Department Heads	\$18,500	\$3,500	\$3,500	\$3,500	\$2,834	\$15,000	428.6%
2210 School Leadership	\$15,000	\$13,500	\$13,500	\$13,500	\$12,850	\$1,500	11.1%
2250 Non Inst. Building Technology	\$16,150	\$12,850	\$22,400	\$25,600	\$29,284	\$3,300	25.7%
2345 Distance Learning	\$2,040	\$2,040	\$0	\$0	\$0	\$0	0.0%
2356 Prof. Development Stipends	\$6,000	\$6,000	\$6,000	\$6,000	\$5,261	\$0	0.0%
2358 Professional Development	\$12,000	\$12,000	\$12,000	\$12,500	\$20,260	\$0	0.0%
2410 Text and Instruct. Material	\$67,118	\$71,427	\$65,507	\$72,820	\$48,051	-\$4,309	-6.0%
2415 Other Instructional Materials	\$292,137	\$301,127	\$297,583	\$291,907	\$259,882	-\$8,990	-3.0%
2420 Instructional Equipment	\$154,098	\$110,187	\$114,000	\$113,782	\$147,874	\$43,911	39.9%
2430 General Supplies	\$51,000	\$51,000	\$51,000	\$51,000	\$43,819	\$0	0.0%
2440 Other Instructional Services	\$5,125	\$2,000	\$2,000	\$2,000	\$525	\$3,125	156.3%
2451 Instructional Technology	\$108,000	\$130,500	\$123,000	\$120,300	\$312,097	-\$22,500	-17.2%
2453 Instructional Hardware	\$10,000	\$10,000	\$9,024	\$7,718	\$800	\$0	0.0%
2455 Inst. Software	\$41,055	\$37,978	\$25,050	\$31,900	\$34,102	\$3,077	8.1%
2710 Guidance	\$3,500	\$3,500	\$3,500	\$3,500	\$2,157	\$0	0.0%
2720 Assessment	\$5,000	\$5,000	\$5,000	\$5,000	\$4,031	\$0	0.0%
2800 SPED Services for Students	\$3,000	\$3,000	\$3,000	\$3,000	\$0	\$0	0.0%
2000 Totals	\$815,723	\$781,609	\$762,064	\$771,027	\$932,078	\$34,114	4.4%



2000 Expense Account Major Changes

2000 Series % Change is 4.4%

- Department Heads
 - ✓ Funds moved here to cover new admissions lines in the budget
- Other Instructional Materials Line
 - ✓ Reallocation of funds to align to the proper DOE function codes
- Instructional Equipment Line
 - ✓ Cost for major equipment or material purchases are split between the District Budget and the Federal Perkins grant in 2023. Reallocation of funds to align to the proper DOE function codes
- Instructional Technology Line
 - ✓ Reallocation of funds to align to the proper DOE function codes

This year the district went through all budget requests and worked towards moving expenses into the correct DOE function codes.

The total increase in the 2000 series is 34,114. These funds are needed to cover the rising costs of supplies and materials as we predict that inflation will continue to rise over the next year.



3000 Expense Account Major Changes

Description	2023 Proposed	2022 Proposed	2021 Budget	2020 Budget	2019 Actual	Change \$	Change %
3200 Health Services	\$12,000	\$17,000	\$7,000	\$7,000	\$6,422	-\$5,000	-29.4%
3300 Transportation	\$1,018,040	\$989,865	\$981,179	\$918,890	\$1,009,707	\$28,175	2.8%
3510 Athletics	\$194,957	\$197,200	\$194,328	\$188,088	\$183,497	-\$2,243	-1.1%
3520 Other Student Activities	\$29,100	\$29,700	\$29,100	\$29,000	\$54,619	-\$600	-2.0%
3600 Resource Officer	\$38,000	\$38,000	\$36,239	\$0	\$0	\$0	0.0%
3000 Totals	\$1,292,097	\$1,271,765	\$1,247,846	\$1,142,978	\$1,254,245	\$20,332	1.6%

3000 Series % Change is 1.6%

- 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	2023 Proposed	2022 Proposed	2021 Budget	2020 Budget	2019 Actual	Change \$	Change %
4110 Custodial Services	\$74,200	\$70,000	\$68,000	\$63,000	\$60,319	\$4,200	6.0%
4130 Utility Services	\$763,700	\$812,956	\$883,000	\$874,126	\$751,584	-\$49,256	-6.1%
4210 Maintenance of Grounds	\$33,000	\$33,000	\$30,000	\$30,000	\$5,721	\$0	0.0%
4220 Maintenance of Buildings	\$409,000	\$418,900	\$271,800	\$281,500	\$150,704	-\$9,900	-2.4%
4225 Maint. of Security System	\$9,800	\$12,800	\$5,000	\$5,000	\$2,107	-\$3,000	-23.4%
4230 Maintenance of Equipment	\$106,587	\$93,783	\$91,735	\$95,150	\$64,842	\$12,804	13.7%
4450 Network Infrastructure	\$230,970	\$192,350	\$175,350	\$181,525	\$138,372	\$38,620	20.1%
4000 Totals	\$1,627,257	\$1,633,789	\$1,524,885	\$1,530,301	\$1,173,649	-\$6,532	-0.4%

4000 Series % Change is -.4%

- Custodial Services Line
 - ✓ Anticipated increase in supply costs
- Utility Services Line
 - ✓ Decrease due to the district continuing to evaluate energy and water consumption post-reno. Majority of savings was in water usage.
- Network Infrastructure Line
 - ✓ New 3 year service and software renewal contract with Vertical Communications. new digital Persona licensing, E-rate project- wireless access points (will be partially funded with E-rate), Risk assessment and new JAMF Pro software.



5000 Expense Account Major Changes

Description	2023 Proposed	2022 Proposed	2021 Budget	2020 Budget	2019 Actual	Change \$	Change %
5100 Employee Retirement	\$810,709	\$809,809	\$780,225	\$740,574	\$699,736	\$900	0.1%
5200 Insurance Programs	\$2,387,661	\$2,271,021	\$2,166,091	\$2,070,444	\$1,924,864	\$116,641	5.1%
5250 Insurance for Retired Emp.	\$1,590,202	\$1,714,266	\$1,586,202	\$1,524,779	\$1,180,069	-\$124,064	-7.2%
5260 Other Non-Emp. Insurance	\$188,547	\$187,197	\$177,069	\$169,669	\$160,637	\$1,350	0.7%
5300 Rental Lease of Equipment	\$45,810	\$45,810	\$45,410	\$50,750	\$40,479	\$0	0.0%
5450 Debit Service (BANS)	\$0	\$0	\$0	\$0	\$89,444	\$0	0
5000 Totals	\$5,022,929	\$5,028,102	\$4,754,997	\$4,556,216	\$4,095,229	-\$5,173	-0.1%

5000 Series % Change is -.1%

- Insurance Programs

Reflects an anticipated 4%-5% increase over 2022 projected actual costs for retired employee health insurance costs. Movement of funds into lines to align with actual spending.



7000 & 8000 Expense Account Major Changes

Description	2023 Proposed	2022 Proposed	2021 Budget	2020 Budget	2019 Actual	Change \$	Change %
7200 Improvement of Buildings	\$150,000	\$100,000	\$100,000	\$100,000	\$334,170	\$50,000	50.0%
7500 Capital Motor Vehicles	\$65,000	\$65,000	\$0	\$0	\$0	\$0	100.0%
7000 Totals	\$215,000	\$165,000	\$100,000	\$100,000	\$334,170	\$50,000	30.3%
Description	2023 Proposed	2022 Proposed	2021 Budget	2020 Budget	2019 Actual	Change \$	Change %
8100 Long Term Debt Principal	\$730,000	\$695,000	\$500,000	\$500,000	\$0	\$35,000	5.0%
8200 Long Term Debt Interest	\$1,365,956	\$1,401,206	\$0	\$0	\$416,963	-\$35,250	-2.5%
8000 Totals	\$2,095,956	\$2,096,206	\$500,000	\$500,000	\$416,963	-\$250	0.0%

7000 Series % Change is 30.3%

- Improvement of Buildings
 - ✓ Additional special projects that were not covered in the reno project.
- Capital Motor Vehicle Line
 - ✓ Funding for miniVan replacement

8000 Series % Change is 0%

- Long Term Debt Lines
 - ✓ Annually budgeted debt funds associated with long term project debt.



Covid Grant Funding

Over the last two years the district has received

CVRF- \$195,525

ESSER- \$98,333

ESSER II-\$322,633

ESSER III- \$839,368

Total Funding \$1,455,859

Positions/Staff:

Daily subs

Special Education Teacher

Psychologist

Nurse

Stipends:

Before/After school Tutoring

9-12 Enrichment Camp

9-12 Credit Recovery

Summer Academic Academy

Custodial Overtime due to COVID

MTRS/ Health Insurance

Professional Development:

Conference on Mental Health

Speaker on Mental Health

Substitutes for PD days

PD on addressing learning loss

Supplies/Materials/Vendor

Contracts:

PPE

Air quality testing

Cleaning supplies/ hand sanitizer

Merve 13 filters

Zenergy Contract to update air flow

Student uniforms/Leather gloves

Technology

memberships/subscriptions

Digital Assessment

SPED testing and Assessment

Materials

Equipment:

Chromebooks

Laptops for shops

Nurse and COVID room

Furniture

MiniBus

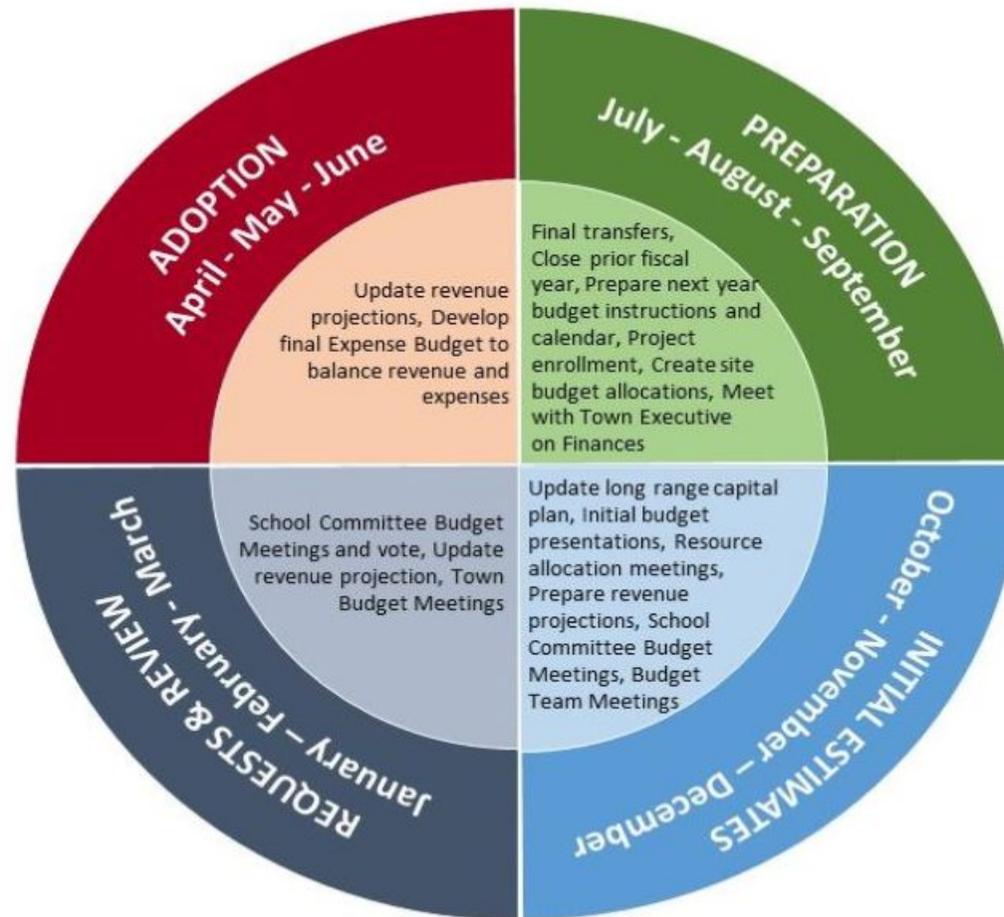
Lighting improvements

Outdoor wifi

Gym and LPN ventilation

units

Budget Timeline



2023 Blue Hills Operating Budget

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 26, 2022
- 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)

FY2023 Preliminary Chapter 70 Aid and Net School Spending Requirements

January 26, 2022



Pursuant to section 6 of Chapter 70 of the General Laws, the Commissioner of Elementary and Secondary Education is issuing the preliminary estimates of Chapter 70 school aid and net school spending requirements for FY2023. These estimates are based on House 2, Governor Baker's proposed state budget for the coming fiscal year. The proposal increases aid to districts from \$5,503,268,225,225 to \$5,988,520,366, an increase of \$485.3 million or 8.8%.

These are preliminary estimates subject to change as the House and Senate deliberate on the budget. Our purpose in providing these estimates at this time is to assist cities, towns, and regional school districts in their budget preparations for FY2023. We advise you to construct your local budgets with sufficient flexibility to accommodate the changes that often occur in the state budget process. The Commissioner will issue the final, official school spending requirements as soon as the Governor and Legislature approve either the FY2023 state budget or an earlier local aid resolution.

The FY2023 Chapter 70 program continues to implement the Student Opportunity Act ([An Act Relative to Educational Opportunity for Students](#)). The Act makes significant changes to the Chapter 70 formula, based in large part on the recommendations of the Foundation Budget Review Commission (FBRC). The updated formula is also codified in Chapter 70 of the general laws.

Statutory Parameters

The updated formula includes three parameters to be specified in each year's general appropriations act. In House 2, these are specified as follows:

- Total state target local contribution: 59%
- Effort reduction: 100%
- Minimum aid: \$30 per pupil

Foundation Budget Changes

The Act establishes new, higher foundation budget rates in five areas: benefits and fixed charges, guidance and psychological services, special education out of district tuition, English learners, and low-income students, all to be phased in by FY2027. For FY2023, the rates have been increased by $\frac{2}{6}$ ths of the gap between the rates in FY2021—the base year used in the calculations—and the final target rates. The Act also increased the number of tiers used for the low-income increment rates from ten to twelve; districts with higher concentrations of low-income students benefit from higher rates.

In addition to these targeted rate increases, foundation budget categories are also increased to account for inflation. A new employee benefits inflation rate is applied to the employee benefits and fixed charges category. This is based on the enrollment-weighted, three-year average premium increase for all Group Insurance Commission plans; for FY2023 the increase is 4.51%. An inflation rate of 4.50% is applied to all other foundation budget rates, based on the U.S. Department of Commerce's state and local government price deflator and capped at the 4.50% maximum set in the Act. The Act does not set a maximum for the employee benefits inflation rate.

Statewide, foundation enrollment decreased from 907,506 in FY2022 to 903,751 in FY2023, a decrease of 3,755 or 0.4%. Foundation enrollment decreased for 153 districts, while 27 districts experienced enrollment increases of greater than five percent.

Finally, the formula's minimum aid provision guarantees all districts receive at least the same amount of aid in FY2023 as they did in FY2022 plus at least \$30 per pupil.



Low-income and Special Education Enrollment

The Act reinstates the definition of low-income enrollment used prior to FY2017, based on 185% of the federal poverty level. It replaces the economically disadvantaged designation (based on 133% of the federal poverty level) used from FY2017 through FY2022. For FY2023, a district's low-income enrollment is based on three eligibility categories:

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

Statewide, low-income enrollment for FY2023 is 407,501, compared to 382,088 in FY2022, which included students matched through direct certification or an estimated student count based on FY2016 low-income enrollment.

The Act also increases the assumed in-district special education enrollment to 5% for vocational students and 4% for non-vocational students. In FY2023, these assumed rates have been increased by 2/6ths of the gap to 4.86% and 3.86% respectively.

Required Local Contributions

The aggregate wealth model that has been used to determine local contribution requirements since FY2007 and that is now codified in the Act remains in place. For municipalities with required contributions above their targets, the equity component of the formula sets their contributions at target.

Finally, pursuant to its codification in the Act, a provision introduced in the FY2020 budget specifying a minimum required local contribution of 82.5% of foundation for any city or town with a combined effort yield greater than 175% of foundation is continued in FY2023.

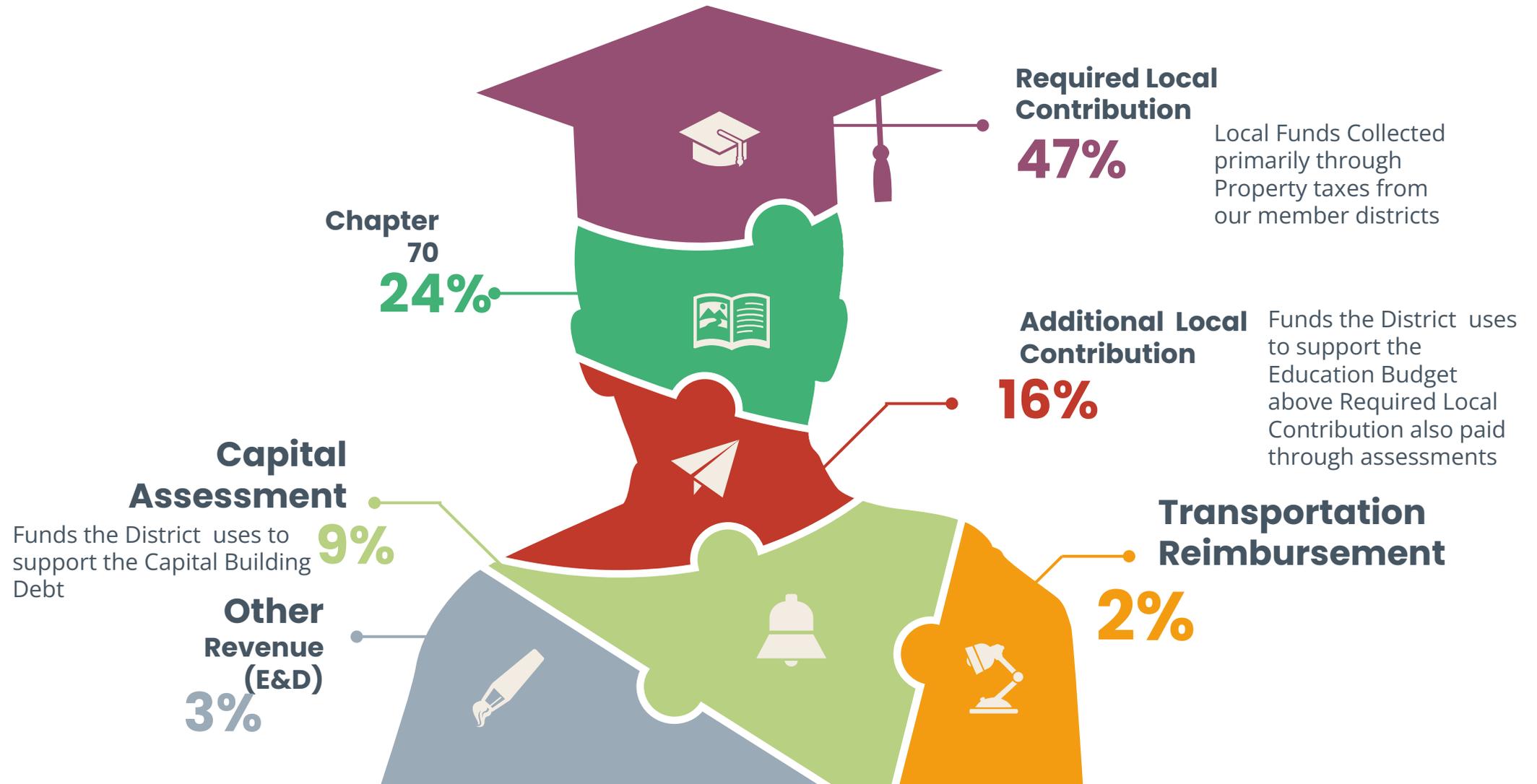


Massachusetts Department of Elementary and Secondary Education

FY23 Chapter 70 regional district summary

LEA	District	LEA	Member city or town	Foundation enrollment	Foundation budget	Required contribution	Chapter 70 Aid	Required net school spending
806	Blue Hills	18	Avon	50	1,022,255	626,714		
806	Blue Hills	40	Braintree	148	3,025,876	2,167,975		
806	Blue Hills	50	Canton	76	1,553,828	1,254,512		
806	Blue Hills	73	Dedham	105	2,146,736	1,705,927		
806	Blue Hills	133	Holbrook	110	2,248,962	1,075,856		
806	Blue Hills	189	Milton	41	838,249	662,884		
806	Blue Hills	220	Norwood	105	2,146,736	1,587,241		
806	Blue Hills	244	Randolph	288	5,888,192	3,081,823		
806	Blue Hills	335	Westwood	6	122,671	100,935		
806	Blue Hills	999	Total	929	18,993,507	12,263,867	6,729,640	18,993,507

Where Does Our Funding Come From



**Total 2021 Operating & Capital Budget, Debt Service, & Stabilization Funding \$ 24,316,989****REVENUE BY SOURCE****State Funding**

Projected Chapter 70 Aid	\$	6,729,640		
Budgeted Transportation Aid	\$	622,382		
		State Funding Subtotal	\$	7,352,022

E & D Funding

E & D Applied to operating Budget	\$	450,000		
		E & D Funding Subtotal	\$	450,000

Regional Member Assessments

Required Contribution		12,263,867		
Assessed Contribution		2,055,144		
		BH Operating Budget Assessment	\$	14,319,011

Total Blue Hills Operating Budget Revenue Sources \$ 22,121,033

E & D Funding

E & D Applied to Stabilization	\$	100,000		
		E & D Funding Subtotal	\$	100,000

Total Blue Hills Stabilization Fund Revenue Sources \$ 100,000

Capital Debt Service Assessments

Principal	\$	730,000		
Interest	\$	1,365,956		
		Capital Debt Service Assessment Subtotal	\$	2,095,956

Total Blue Hills Capital Debt Service Assessment Revenue Sources \$ 2,095,956

Total Operating and Capital Budget Funding - All Sources \$ 24,316,989

ADDITIONAL ASSESSMENTS

Blue Hills Regional - School to Careers Assessment
(7 Member Town Assessments) \$ 157,054



2023 MUNICIPAL ASSESSMENT RATIONAL

The following five items are key factors in calculating to 2023 assessment for each town

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



MUNICIPAL ASSESSMENTS

Governor's Chapter 70 Blue Hills FY22 - 23 Municipal Assessments

Towns	10/1/2020 Foundation Enrollment for 2022 Budget	% of students by town	10/1/2021 Foundation Enrollment for 2023 Budget	% of students by town	change in student s, 21 to 22	% increase decrease 21 to 22	FY23 Estimated Required Contribution Gov. Budget	BH Operating Budget Assessment	Renovation 4-Year Enrollment %	Renovation Assessment	Stabilization Assessment	School to Careers FY23 Assessment	Total Requested FY23 assessment	Total Requested FY22 assessment	Assessment Inc./{(Decr.)	Percentage Inc./{(Decr.)
Avon	58	6.3%	50	5.5%	-8	-13.8%	626,714	\$112,180	6.7%	140,034	0	15,058	893,986	1,109,505	(215,519)	-19.42%
Braintree	128	16.0%	145	15.8%	17	13.3%	2,167,975	\$325,323	16.1%	338,101	0	0	2,831,399	2,582,753	248,646	9.63%
Canton	69	7.8%	72	7.9%	3	4.3%	1,254,512	\$161,540	7.6%	159,316	0	27,970	1,603,337	1,472,906	130,431	8.86%
Dedham	93	10.3%	105	11.5%	12	12.9%	1,705,927	\$235,579	10.3%	214,858	0	27,970	2,184,334	2,008,969	175,365	8.73%
Holbrook	115	15.0%	110	12.0%	-5	-4.3%	1,075,856	\$246,797	13.8%	289,685	0	15,058	1,627,396	1,783,840	(156,444)	-8.77%
Milton	43	4.3%	40	4.4%	-3	-7.0%	662,884	\$89,744	4.7%	98,952	0	15,058	866,638	913,087	(46,449)	-5.09%
Nonwood	96	7.2%	105	11.5%	9	9.4%	1,587,241	\$235,579	8.0%	166,652	0	27,970	2,017,441	1,952,994	64,447	3.30%
Randolph	283	32.4%	283	30.9%	0	0.0%	3,081,823	\$634,941	32.0%	671,359	0	27,970	4,416,092	4,590,821	(174,729)	-3.81%
Westwood	6	0.8%	6	0.7%	0	0.0%	100,935	\$13,462	0.8%	17,000	0	0	131,397	129,617	1,780	1.37%
Totals	891	100.0%	916	100.0%	25	2.8%	\$12,263,867	\$2,055,144	100%	2,095,956	\$0	\$157,054	16,572,021	\$16,544,492	\$27,529	0.17%

CHANGE IN ASSESSMENTS BY TOWN



	Total Requested FY23 assessment	Total Requested FY22 assessment	Assessment Inc./ (Decr.)	Percentage Inc./ (Decr.)
Avon	893,986	1,109,505	(215,519)	-19.42%
Braintree	2,831,399	2,582,753	248,646	9.63%
Canton	1,603,337	1,472,906	130,431	8.86%
Dedham	2,184,334	2,008,969	175,365	8.73%
Holbrook	1,627,396	1,783,840	(156,444)	-8.77%
Milton	866,638	913,087	(46,449)	-5.09%
Norwood	2,017,441	1,952,994	64,447	3.30%
Randolph	4,416,092	4,590,821	(174,729)	-3.81%
Westwood	131,397	129,617	1,780	1.37%
<u>TOTAL</u>	16,572,021	\$16,544,492	\$27,529	0.17%

QUESTIONS

