

# 2021 Blue Hills Operating Budget Public Hearing



Proposed 2020 – 2021  
Operating Budget

1/21/2020  
V 3.0

# 2021 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.

# 2021 Budget Goals

**The 2021 Budget will allocate financial resources to achieve the following goals:**

**Financial Goal**--Continue to mitigate the financial impact of the project on member town assessments

**School Building Goal**--Maximize operational efficiency created by the renovation project through the establishment of a comprehensive maintenance plan for existing facilities

**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



# 2021 Budget

<b>SALARY ACCOUNTS</b>	<b>2021 Request</b>	<b>2020 Budget</b>	<b>2019 Actual</b>	<b>Change from 2020 \$</b>	<b>Change from 2020 %</b>
<b>1000</b> DISTRICT LEADERSHIP AND ADMINISTRATION	665,549	689,097	665,893	(23,548)	-3.4%
<b>2000</b> INSTRUCTION	9,306,825	9,244,330	8,942,553	62,495	0.7%
<b>3000</b> STUDENT SERVICES	502,476	482,912	476,421	19,564	4.1%
<b>4000</b> OPERATIONS and MAINTENANCE OF PLANT	<u>1,437,378</u>	<u>1,402,117</u>	<u>1,227,536</u>	<u>35,261</u>	<u>2.5%</u>
<b>TOTALS</b>	<b>\$11,912,228</b>	<b>\$11,818,456</b>	<b>\$11,312,403</b>	<b>\$93,772</b>	<b>0.8%</b>
<b>EXPENSE ACCOUNTS</b>	<b>2021 Request</b>	<b>2020 Budget</b>	<b>2019 Actual</b>	<b>Change from 2020 \$</b>	<b>Change from 2020 %</b>
<b>1000</b> DISTRICT LEADERSHIP AND ADMINISTRATION	270,144	258,234	266,770	11,910	4.6%
<b>2000</b> INSTRUCTION	762,064	771,027	932,078	(8,963)	-1.2%
<b>3000</b> STUDENT SERVICES	1,247,846	1,142,978	1,254,245	104,868	9.2%
<b>4000</b> OPERATIONS and MAINTENANCE OF PLANT	1,524,885	1,518,301	1,173,649	6,584	0.4%
<b>5000</b> FIXED CHARGES	4,754,997	4,556,216	4,095,229	198,781	4.4%
<b>7000 &amp; 8000</b> CAPITAL PROJECTS	<u>600,000</u>	<u>600,000</u>	<u>751,133</u>	<u>-</u>	<u>0.0%</u>
<b>TOTALS</b>	<b>\$9,159,936</b>	<b>\$8,846,756</b>	<b>\$8,473,104</b>	<b>\$313,180</b>	<b>3.5%</b>
<b>TOTAL ALL ACCOUNTS</b>	<b>\$21,072,164</b>	<b>\$20,665,212</b>	<b>\$19,785,507</b>	<b>\$406,952</b>	<b>2.0%</b>



Proposed 2020 - 2021  
Operating Budget  
12/1/2019  
V.2.0

# 2021 Salary Accounts

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 2%.

<b>SALARY ACCOUNTS</b>	<b>2021 Request</b>	<b>2020 Budget</b>	<b>2019 Actual</b>	<b>Change from 2020 \$</b>	<b>Change from 2020 %</b>
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<b>TOTALS</b>	<b>\$11,912,228</b>	<b>\$11,818,456</b>	<b>\$11,312,403</b>	<b>\$93,772</b>	<b>0.8%</b>

The chart below is a summary of the district's staffing plan for FY 2021. There are no changes in overall staffing levels though some positions may be reassigned.

<b>Total Positions</b>	<b>2020 FTE</b>	<b>2021 FTE</b>	<b>Proposed FTE + or - 2020</b>
Instructional Staff	100.3	98.9	-1.4
Facilities and IT Staff	23.4	22.9	-0.5
Administrative Staff	11.7	11.6	-0.1
Administrative Support Staff	12.6	12.6	0
<b>Totals</b>	<b>148</b>	<b>146</b>	<b>-2</b>

# 1000 Salary Account Major Changes

## **1000 Series % Change is -3.4%**

- DSC Line
  - ✓ Decrease is due to restructuring DSC support staff schedules
- Superintendent Line
  - ✓ Decrease due to new superintendent contract
- Business Office Line
  - ✓ Decrease due to new business manager contract.

# 2000 Salary Account Major Changes

## **2000 Series % Change is 0.7%**

- Curriculum Directors Line
  - ✓ Decrease is due to new high school principal contract.
- Department Head Line
  - ✓ Decrease due to transfer of salary costs to the post graduate LPN program
- School Leadership Line
  - ✓ Increase due to anticipated contractual obligations.
- Classroom Teachers Line
  - ✓ Increase due to anticipated contractual obligations and reduction of 1 FTE
- Instructional Support Line
  - ✓ All special education related support positions are funded through the Federal IDEA grant. The new cosmetology support .5 position is funded through this account.
- All Other Lines
  - ✓ Changes due to anticipated changes in collective bargaining agreement

# 3000 Salary Account Major Changes

## **3000 Series % Change is 4.1%**

- Health Services Line
  - ✓ Anticipated contractual increases- No increase or reduction of programs
- Other Student Activities Line
  - ✓ Line underfunded in 2020 budget
- School Security Line
  - ✓ Adjustment to reflect anticipated need in 2021



# 4000 Salary Account Major Changes

## **4000 Series % Change is 2.5%**

- Custodial Services Line
  - ✓ Anticipated contractual increases
- Maintenance of Building Line
  - ✓ Anticipated contractual increases
- District Technology Line
  - ✓ Increase associated with staffing changes within department- No change in FTE but increase in experience and knowledge of staff

# 2021 Expense Accounts

	2021 Request	2020 Budget	2019 Actual	Change from 2020 \$	Change from 2020 %
<b>EXPENSE ACCOUNTS</b>					
1000 DISTRICT LEADERSHIP AND ADMINISTRATION	270,144	258,234	266,770	11,910	4.6%
2000 INSTRUCTION	762,064	771,027	932,078	(8,963)	-1.2%
3000 STUDENT SERVICES	1,247,846	1,142,978	1,254,245	104,868	9.2%
4000 OPERATIONS and MAINTENANCE OF PLANT	1,524,885	1,530,301	1,173,649	(5,416)	-0.4%
5000 FIXED CHARGES	4,754,997	4,556,216	4,095,229	198,781	4.4%
7000 & 8000 CAPITAL PROJECTS	<u>600,000</u>	<u>600,000</u>	<u>751,133</u>	<u>-</u>	<u>0.0%</u>
<b>TOTALS</b>	<b>\$9,159,936</b>	<b>\$8,858,756</b>	<b>\$8,473,104</b>	<b>\$301,180</b>	<b>3.4%</b>
<b>TOTAL ALL ACCOUNTS</b>	<b>\$21,072,164</b>	<b>\$20,677,212</b>	<b>\$19,785,507</b>	<b>\$394,952</b>	<b>1.9%</b>

# 2021 Expense Accounts

The 2021 expense budget increase is 3.5%; much of that is from increases in fixed costs as well as funds held in reserve for contract negotiations and pending contractual raises.

Being cognizant of this being the second year of the renovation project assessments increases, the district worked at keeping budget growth to a minimum despite necessary increases in some areas. While there are decreases to the instructional expense lines of the budget, the district will provide the same level of service to students as it did in 2020.

While administrative expense increased by 4.6%, salaries decreased by 3.4% for a net decrease of \$11,638 in administrative costs.

The Operations and Maintenance of Plant line is essentially level funded. The district is counting on decreased water usage due to renovation upgrades and solar credits for electrical usage to offset any increases in price or usage of utilities.

The increase in the Student Services line is tied to the district funding its resource officer for the first time, as well as contractual student transportation costs.

The \$198,471 increase in the 5000 Series is tied to anticipated increases in employee benefits and property and liability insurance.

# 1000 Expense Account Major Changes

Description	2021 Proposed	2020 Budget	2019 Actual	Change \$	Change %
1110 District School Committee	\$56,330	\$57,400	\$63,836	-\$1,070	-1.9%
1210 Superintendent	\$82,100	\$78,869	\$78,395	\$3,231	4.1%
1410 Business Office	\$30,614	\$31,540	\$25,834	-\$926	-2.9%
1430 Legal Services	\$50,000	\$50,000	\$40,822	\$0	0.0%
1450 District Technology	\$51,100	\$40,425	\$57,883	\$10,675	26.4%
<b>1000 Totals</b>	<b>\$270,144</b>	<b>\$258,234</b>	<b>\$266,770</b>	<b>\$11,910</b>	<b>4.6%</b>

## Notes:

1110 Line – Decrease in anticipated needs based on expenditure history – 2019 costs included funds for Superintendent search

1210 Line – Increased costs for community engagement public relations efforts

1410 – Decrease in anticipated needs

1430 – Level funded for anticipated collective bargaining negotiation

1450 – Increase associated with software account reclassification and increased contract costs

# 2000 Expense Account Major Changes

Description	2021 Proposed	2020 Budget	2019 Actual	Change \$	Change %
2110 Curriculum Directors	\$6,000	\$7,000	\$8,251	-\$1,000	-14.3%
2120 Department Heads	\$3,500	\$3,500	\$2,834	\$0	0.0%
2210 School Leadership	\$13,500	\$13,500	\$12,850	\$0	0.0%
2250 Non Inst. Building Technology	\$22,400	\$25,600	\$29,284	-\$3,200	-12.5%
2356 Prof. Development Stipends	\$6,000	\$6,000	\$5,261	\$0	0.0%
2358 Professional Development	\$12,000	\$12,500	\$20,260	-\$500	-4.0%
2410 Text and Instruct. Material	\$65,507	\$72,820	\$48,051	-\$7,313	-10.0%
2415 Other Instructional Materials	\$297,583	\$291,907	\$259,882	\$5,676	1.9%
2420 Instructional Equipment	\$114,000	\$113,782	\$147,874	\$218	0.2%
2430 General Supplies	\$51,000	\$51,000	\$43,819	\$0	0.0%
2440 Other Instructional Services	\$2,000	\$2,000	\$525	\$0	0.0%
2451 Instructional Technology	\$123,000	\$120,300	\$312,097	\$2,700	2.2%
2453 Instructional Hardware	\$9,024	\$7,718	\$800	\$1,306	100.0%
2455 Inst. Software	\$25,050	\$31,900	\$34,102	-\$6,850	-21.5%
2710 Guidance	\$3,500	\$3,500	\$2,157	\$0	0.0%
2720 Assessment	\$5,000	\$5,000	\$4,031	\$0	0.0%
2800 SPED Services for Students	\$3,000	\$3,000	\$0	\$0	100.0%
<b>2000 Totals</b>	<b>\$762,064</b>	<b>\$771,027</b>	<b>\$932,078</b>	<b>-\$8,963</b>	<b>-1.2%</b>

Notes: No reduction in programs offered or in services provided to students

# 2000 Expense Account Major Changes

2110-2210 – Small reductions in travel expenses and contracted services

2250 – Reclassification of expenses and increased software costs

2356 & 2358 – Small decrease based on allocating cost to grants

2410 – Annual academic text replacement cycle includes updating Astronomy texts, Psychology Texts, and Math XL software. Updated vocational programs texts include: electrical code books, and new, consumable texts, and or replacement texts for the Criminal Justice, Cosmetology, Computer Tech, Engineering, Health Assisting, Graphic Design, Digital and Visual Communication, Collision Repair and Electrical programs. This line varies each year based on department needs or replacement cycle timing.

# 2000 Expense Account Major Changes Continued

2415 Line – The majority of the 17 vocational programs and academic programs received level funding in 2020 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.

2420 Line – Cost for major equipment or material purchase are split between the District's budget and the Federal Perkins grant in 2021. The Perkins grant will cover \$180,000 of the vocational program's needs. Major purchases include materials for the culinary, cosmetology, health assisting, automotive technology, and design and visual graphics programs

2451 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 Chromebook or other educational technology. The district remains committed to the 1 to 1 Chromebook program for staff and students.

2453 – Instructional hardware associated with vocational program needs

2455 – Instructional software tools for staff and students such as Discovery Streaming, LinkedIn Learning, and Curriculum Mapper

2800 –SPED services provided to students by contractors, such as speech and language services and specialized tutoring services

# 3000 Expense Account Major Changes

Description	2021 Proposed	2020 Budget	2019 Actual	Change \$	Change %
3200 Health Services	\$7,000	\$7,000	\$6,422	\$0	0.0%
3300 Transportation	\$981,179	\$918,890	\$1,009,707	\$62,289	6.8%
3510 Athletics	\$194,328	\$188,088	\$183,497	\$6,240	3.3%
3520 Other Student Activities	\$29,100	\$29,000	\$54,619	\$100	0.3%
3600 Resource Officer	\$36,239	\$0	\$0	\$36,239	100.0%
<b>3000 Totals</b>	<b>\$1,247,846</b>	<b>\$1,142,978</b>	<b>\$1,254,245</b>	<b>\$104,868</b>	<b>9.2%</b>

Notes: No reduction in programs offered or in services provided to students

3300 Line – Increase due to daily school bus contractual increase. District has increased allocation for Homeless student transportation by \$36,000 based on increase of \$40,000 in fiscal year 2020. In 2020, the district experienced a dramatic increase in homeless transportation for the first time.

3510 Line – Anticipated contractual increases

3600 Line – District will cover 50% of the Canton police department provided school resource officer's salary for the first time.



# 4000 Expense Account Major Changes

Description	2021 Proposed	2020 Budget	2019 Actual	Change \$	Change %
4110 Custodial Services	\$68,000	\$63,000	\$60,319	\$5,000	7.9%
4130 Utility Services	\$883,000	\$874,126	\$751,584	\$8,874	1.0%
4210 Maintenance of Grounds	\$30,000	\$30,000	\$5,721	\$0	0.0%
4220 Maintenance of Buildings	\$271,800	\$281,500	\$150,704	-\$9,700	-3.4%
4225 Maint. of Security System	\$5,000	\$5,000	\$2,107	\$0	0.0%
4230 Maintenance of Equipment	\$91,735	\$95,150	\$64,842	-\$3,415	-3.6%
4450 Network Infrastructure	\$175,350	\$181,525	\$138,372	-\$6,175	-3.4%
<b>4000 Totals</b>	<b>\$1,524,885</b>	<b>\$1,530,301</b>	<b>\$1,173,649</b>	<b>-\$5,416</b>	<b>-0.4%</b>

4110 Line – Anticipated increase in supply costs

4130 Line – Minimal Increase – District will spend 2021 evaluating energy and water consumption post-renovation. We anticipate a shift in costs between utilities and are unsure of the impact on annual usage or cost at this time.

4210, 4220, 4225 & 4230 Lines – Essentially level funded – During the 2021 fiscal year, district will evaluate the impact of the renovation on each of the cost centers

4400 Line – Cost will fluctuate annually based on cost of license renewals and length of contract

# 5000 Expense Account Major Changes

Description	2021 Proposed	2020 Budget	2019 Actual	Change \$	Change %
5100 Employee Retirement	\$780,225	\$740,574	\$699,736	\$39,651	5.4%
5200 Insurance Programs	\$2,166,091	\$2,070,444	\$1,924,864	\$95,647	4.6%
5250 Insurance for Retired Emp.	\$1,586,202	\$1,524,779	\$1,180,069	\$61,423	4.0%
5260 Other Non-Emp. Insurance	\$177,069	\$169,669	\$160,637	\$7,400	4.4%
5300 Rental Lease of Equipment	\$45,410	\$50,750	\$40,479	-\$5,340	-10.5%
5450 Debit Service (BANS)	\$0	\$0	\$89,444	\$0	0.0%
<b>5000 Totals</b>	<b>\$4,754,997</b>	<b>\$4,556,216</b>	<b>\$4,095,229</b>	<b>\$198,781</b>	<b>4.4%</b>

## Notes:

5100 Line – Increase in assessment as set by PERAC through the regional retirement board

5200 Line – Reflects an anticipated 4% to 5% increase over 2020 projected actual costs for active employee health insurance costs

5250 Line – Reflects an anticipated 4% increase over 2020 projected actual costs for active employee health insurance costs

5260 Line – Reflects an anticipated 4% to 5% increase over 2020 costs for vehicle, building, and liability insurance

5300 Line – Cost of copier leases

5450 Line – All debit service is captured in separate project assessment

# 7000 & 8000 Expense Account Major Changes

Description	2021 Proposed	2020 Budget	2019 Actual	Change \$	Change %
7200 Improvement of Buildings	\$100,000	\$100,000	\$334,170	\$0	0.0%
<b>7000 Totals</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$334,170</b>	<b>\$0</b>	<b>0.0%</b>
Description	2021 Proposed	2020 Budget	2019 Actual	Change \$	Change %
8100 Long Term Debt Principal	\$500,000	\$500,000	\$0	\$0	0.0%
8200 Long Term Debt Interest	\$0	\$0	\$416,963	\$0	100.0%
<b>7000 Totals</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$416,963</b>	<b>\$0</b>	<b>0.0%</b>

## Notes:

7200 Line – Funds budgeted for capital items not covered in renovation project. Could be transferred to cover vehicle acquisitions or improvements to grounds.

8100 & 8200 Line – Annually budgeted capital funds to be allocated to reducing capital borrowing cost associated with the renovation project.

# 2021 Blue Hills Operating Budget Public Hearing

## Assessment Calculations



### BUDGETED EXPENDITURES

Blue Hills Regional Technical High School 2021 Operating Budget	\$	21,072,164
Transfer E & D to Stabilization Fund	\$	-
MSBA Renovation 2020 Capital Debt Service	\$	2,206,582
<b>Total 2021 Operating &amp; Capital Budget, Debt Service, &amp; Stabilization Funding</b>		<b>\$ 23,278,746</b>

### REVENUE BY SOURCE

#### State Funding

Projected Chapter 70 Aid	\$	5,698,051
Budgeted Transportation Aid	\$	667,983
State Funding Subtotal		\$ 6,366,034

#### E & D Funding

E & D Applied to Operating Budget	\$	362,000
E & D Funding Subtotal		\$ 362,000

#### Regional Member Assessments

Regional Member Assessments	
Required Contribution	10,715,098
Assessed Contribution	3,629,032
BH Operating Budget Assessment	
	\$ 14,344,130

*Total Blue Hills Operating Budget Revenue Sources* \$ 21,072,164

#### E & D Funding

E & D Applied to Stabilization	\$	-
E & D Funding Subtotal		\$ -

*Total Blue Hills Stabilization Fund Revenue Sources* \$ -

#### Capital Debt Service Assessments

Principal	\$	660,000
Interest	\$	1,546,582
Capital Debt Service Assessment Subtotal		\$ 2,206,582

*Total Blue Hills Capital Debt Service Assessment Revenue Sources* \$ 2,206,582

**Total Operating and Capital Budget Funding - All Sources** \$ 23,278,746

### ADDITIONAL ASSESSMENTS

#### Blue Hills Regional - School to Careers Assessment

( 7 Member Town Assessments) \$ 152,480

**Total Blue Hills Operating Budget 2021** \$ 23,431,226

# 2021 MUNICIPAL ASSESSMENT RATIONAL

The following five items are key factors in calculating to 2021 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 FY20 - 21 Municipal Assessments

Towns	10/1/2018 Foundation Enrollment for 2020 Budget	% of students by town	10/1/2019 Foundation Enrollment for 2021 Budget	% of students by town	change in students, 19 to 20	% increase decrease 19 to 20	FY20 Estimated Required Contribution Gov. Budget	BH Operating Budget Assessment	Renovation 4-Year Enrollment %	Renovation Assessment	Stabilization Assessment	School to Careers FY19 Assessment	Total Requested FY21 assessment	Total Requested FY20 assessment	Assessment Inc./((Decr.)	Percentage Inc./((Decr.)
Avon	54	6.3%	63	7.2%	9	16.7%	775,013	\$263,094	6.5%	111,416	0	14,456	1,163,980	1,025,487	138,493	13.51%
Braintree	138	16.0%	135	15.5%	-3	-2.2%	1,816,270	\$563,774	17.1%	292,529	0	0	2,672,573	2,691,862	(19,289)	-0.72%
Canton	67	7.8%	67	7.7%	0	0.0%	1,044,001	\$279,799	7.4%	126,141	0	27,368	1,477,309	1,447,694	29,615	2.05%
Dedham	89	10.3%	93	10.7%	4	4.5%	1,417,529	\$388,377	9.8%	167,370	0	27,368	2,000,644	1,872,387	128,257	6.85%
Holbrook	130	15.0%	112	12.9%	-18	-13.8%	1,033,845	\$467,723	14.2%	242,465	0	14,456	1,758,490	2,077,556	(319,066)	-15.36%
Milton	37	4.3%	37	4.3%	0	0.0%	548,245	\$154,516	4.8%	81,967	0	14,456	799,184	798,856	328	0.04%
Norwood	62	7.2%	77	8.9%	15	24.2%	1,130,739	\$321,560	7.2%	122,214	0	27,368	1,601,881	1,309,765	292,116	22.30%
Randolph	280	32.4%	279	32.1%	-1	-0.4%	2,855,963	\$1,165,132	32.2%	548,737	0	27,368	4,597,200	4,619,161	(21,960)	-0.48%
Westwood	7	0.8%	6	0.7%	-1	-14.3%	93,493	\$25,057	0.8%	13,743	0	0	132,293	149,502	(17,210)	-11.51%
Totals	864	100.0%	869	100.0%	5	0.6%	\$10,715,098	\$3,629,032	100%	1,706,582	0	\$152,840	16,203,552	\$15,992,269	\$211,283	1.32%

# CHANGE IN ASSESSMENTS BY TOWN



<u>TOWN</u>	<u>Change in Operating Assessment</u>	<u>Change in Renovation Assessment</u>	<u>Change in Total Assessment</u>
Avon	\$124,099.00	\$14,395.00	\$138,493.00
Braintree	(\$27,131.00)	\$7,842.00	(\$19,289.00)
Canton	\$20,082.00	\$9,533.00	\$29,615.00
Dedham	\$110,291.00	\$17,966.00	\$128,257.00
Holbrook	(\$319,661.00)	\$595.00	(\$319,066.00)
Milton	\$806.00	(\$478.00)	\$328.00
Norwood	\$272,389.00	\$19,727.00	\$292,116.00
Randolph	(\$62,360.00)	\$40,400.00	(\$21,960.00)
Westwood	(\$17,744.00)	\$534.00	(\$17,210.00)
<b>Total</b>	<b>\$100,771.00</b>	<b>\$110,514.00</b>	<b>\$211,284.00</b>



QUESTIONS

