



Dennis-Yarmouth Regional School District

Empowering each student to achieve excellence with integrity in a changing world

Budget Goals

The primary goal of the school district's budget process is to produce a result that is both responsible and realistic. A "responsible" budget addresses the various needs of our students based on data, research, and agreed-upon goals and objectives, while a "realistic" budget meets those needs through the most efficient use of existing and additional resources. We believe that we have achieved both of these goals with our budget proposal.



Budget Trends

While the overall budget from FY'14 to FY'15 represents an overall 3.6% increase, the long-term trend shows an average increase of only 1.83% per year since FY'09:

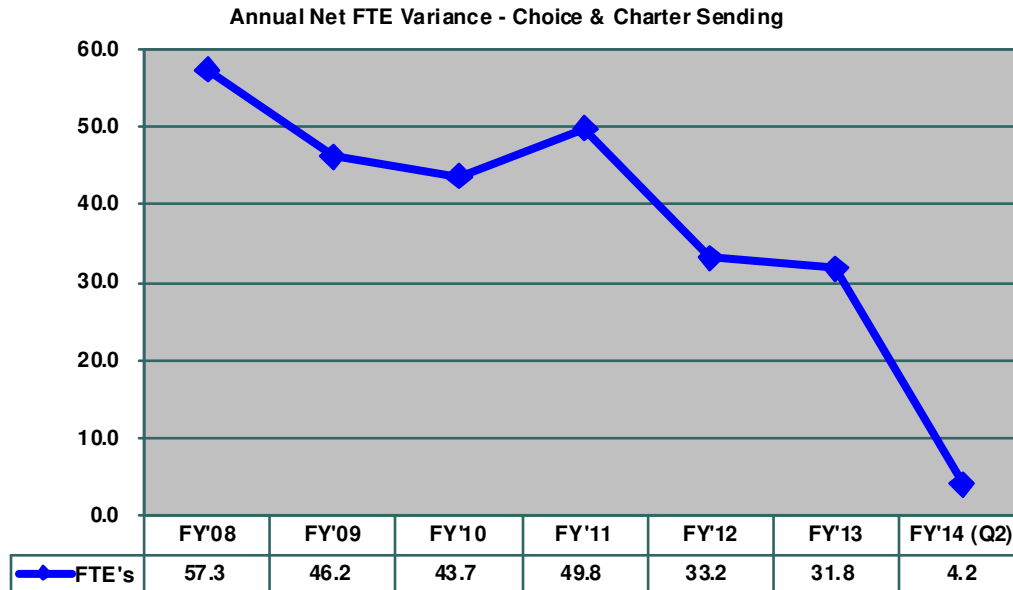
FISCAL YEAR	TOTAL BUDGET	VARIANCE	DENNIS	YARMOUTH
FY'09	\$48,711,320	---	\$14,483,466	\$22,585,222
FY'10	\$48,711,320	0.00%	\$14,359,273	\$22,499,610
FY'11	\$48,387,037	-0.67%	\$14,235,101	\$23,658,623
FY'12	\$49,228,733	1.74%	\$14,492,493	\$24,742,913
FY'13	\$50,664,083	2.92%	\$14,906,765	\$25,560,149
FY'14	\$52,352,491	3.33%	\$15,279,434	\$26,199,153
FY'15 Request	\$54,253,259	3.63%	\$15,383,109	\$27,847,644
Average increase	\$923,657	1.83%		

Results

As we know, the Dennis-Yarmouth school district proudly educates a diverse population of students, including those learning English for the first time, those who have low incomes, and those who require special education programs. In light of this, the district's graduation rate exceeds the state average (88% compared to 85%) and far outpaces the state for high needs students (those in one or more of the aforementioned categories) by a rate of 82% to 74.7%.

More than 80% of D-Y graduates continue with higher education, which slightly exceeds the average of other Cape Cod districts, including charter schools. 94% of high school students achieved “proficient” or “advanced” ratings on the most recent English Language Arts MCAS exams, exceeding the state average by 3%, while 80% scored at the same level for Mathematics, which is the same as the state average. The number of high school dropouts has been reduced by two-thirds over the past decade.

As the district performance has improved over time, fewer students are opting for school choice or charter school, with a net increase of only 4 students from 2012-13 to the current school year, as compared to net increases ranging from 30 to 50+ students each year from 2008 through 2012.



Highlights

The last few years have witnessed the implementation of several exciting initiatives that provide the “D-Y Advantage” in comparison to neighboring (and competing) school districts. Most recently, the district reorganized grades 4 through 8 by placing all 4th and 5th graders from both towns at Wixon, by placing all 6th and 7th graders from both towns at Mattacheese Middle School, and by assigning all 8th grade students to D-Y High School.

Accompanied by the closing of MacArthur Elementary School in South Yarmouth, this further regionalization allowed the district to consolidate resources in a more efficient and cost-effective manner, resulting in an enhanced educational environment via the addition of the following positions and programs as a result of the savings realized through reorganization:

- Foreign language instruction for all students in grades 4 to 12
- Services of a full-time librarian for 6th and 7th grades at Mattacheese
- Increased physical education instruction at grades K to 3
- Services of a full-time technology teacher for 4th and 5th grades at Wixon

Additionally, the district continues to operate Innovation schools at Nathaniel Wixon Middle School and Ezra Baker Elementary School, the former of which has an extended school day with a

variety of enrichment opportunities. Lastly, the district continued implementing the successful “Tools of the Mind” curriculum in all kindergarten classrooms across the district.

Finally, we successfully launched an initiative to provide iPad tablet devices for all students in grades 4 through 9, through a multi-year purchasing plan that will be paid for by applying additional funds from the district’s E+D account, as well as new revenue from solar projects. The implementation of this exciting program will truly bring a 21st century learning environment to the D-Y district.

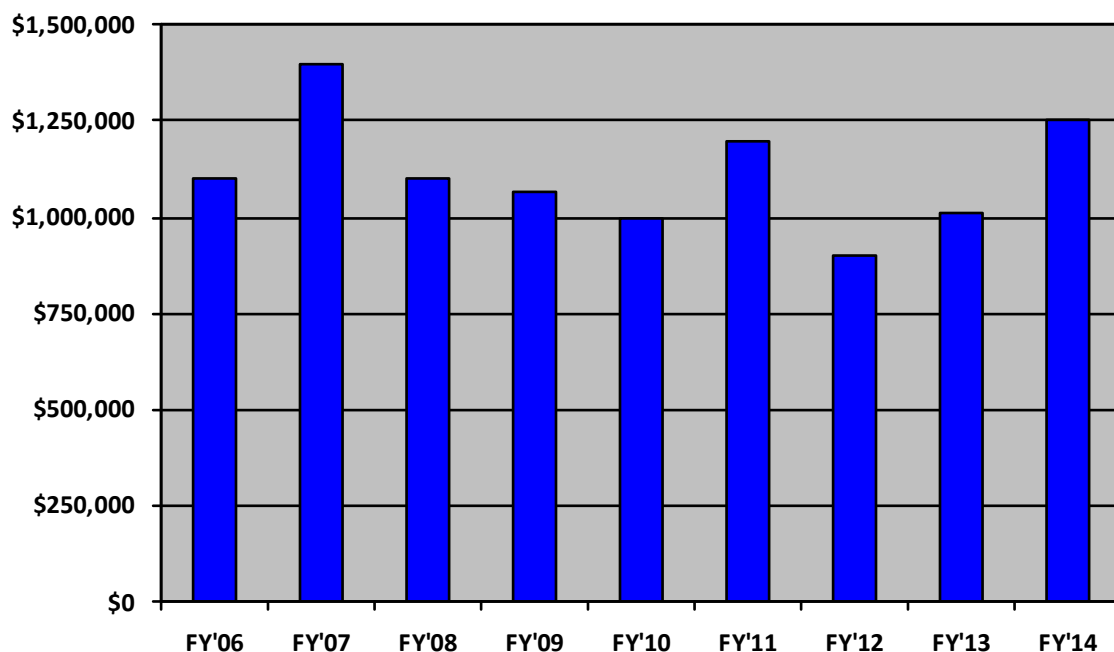
Revenue Trends

Chapter 70 state aid for education declined 7.2% from FY’09 to FY’12, representing half a million dollars in reductions. As the state economy has begun to rebound recently, almost half of those losses will have been regained by FY’15. Additionally, state reimbursements for regional transportation, charter school tuition, and special education “circuit breaker” have all declined significantly over that same time frame.

Furthermore, the district has seen a dramatic decrease in state and federal grants in recent years, resulting in programs being absorbed into the general operating budget and/or being reduced in scope. The cumulative loss of grant revenue has been a 26% reduction over the past six years. Finally, not included in that amount is a total of \$3.37 million received from FY’09 through FY’11 in the form of ARRA (stimulus) grants that were eliminated in FY’12.

Excess & Deficiency (E+D) Funds

The district has applied more than \$10 million from its Excess & Deficiency fund over the past nine years to alleviate the operating assessments to the member towns:



The D-Y Advantage!

- Dennis-Yarmouth High School recognized with US News & World Report Silver Medal
- D-Y High School art students awarded 4 gold medals, 5 silver medals and 16 honorable mentions in *Boston Globe* Scholastic Art & Writing competition
- Marching Band & Color Guard again won U.S. Bands Division 4A State & N.E. Championship
- A D-Y High School student is a National Gold Medalist for his art work, one of 1,800 students recognized nationally, and selected from among 225,000 pieces of work
- Over 60 sections of Advanced Placement and Honors classes for grades 8 to 12
- 36% of D-Y juniors and seniors are enrolled in one or more Advanced Placement courses
- Distribution of iPad tablet devices to all students in grades 4 through 9
- Continuation of Ezra Baker School & Wixon Middle School Innovation Schools
- Middle school honors program at Mattacheese Middle School
- Extended school day at Wixon Middle School with various enrichment opportunities
- Grant-funded Literacy Coaches in all elementary schools
- “Tools of the Mind” curriculum implemented in all kindergarten classrooms
- Foreign language instruction for all students in grades 4 through 12
- Technology instruction for all students in grades K through 12
- D-Y football team played at Gillette stadium in Foxboro in the Division 4 Super Bowl
- Field hockey, volleyball, boys basketball, and girls ice hockey teams also made playoffs
- 36 student-athletes were chosen as league all-stars in the fall and winter seasons
- Sportsmanship awards given to girls soccer, girls cross-country, and girls winter track
- Kayla Ralston, Madison Pawlina & Jacob Pawlina qualified for N.E. Track Championship
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Dennis-Yarmouth

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Dennis-Yarmouth

Regional School Committee:

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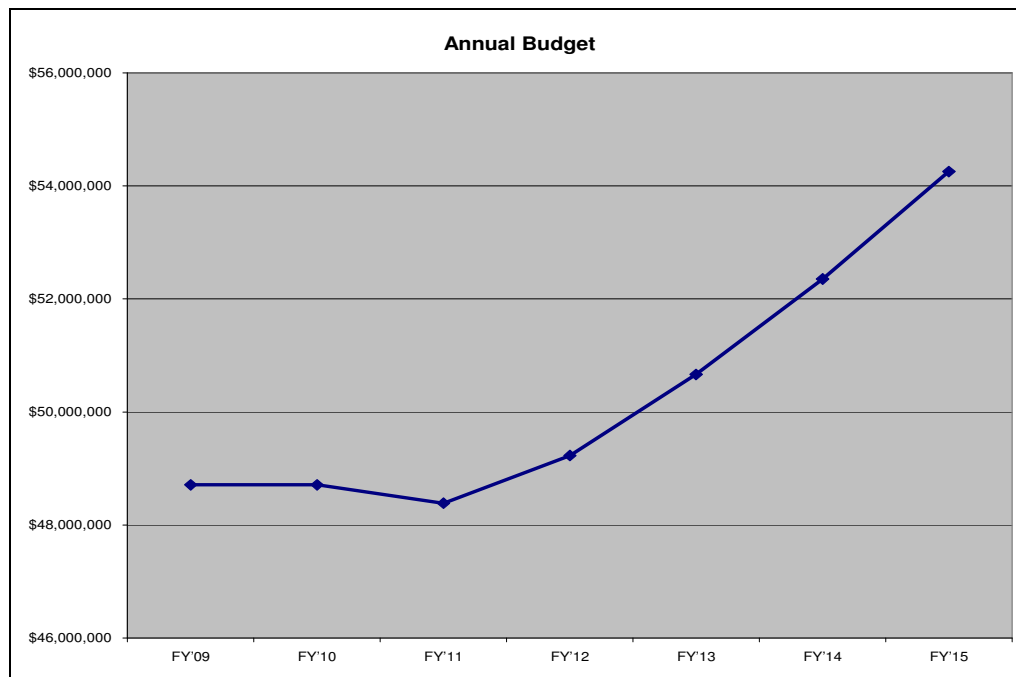


Budget Goals: Responsible & Realistic

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Budget Trends: Average budget increase over past six years is only 1.83%

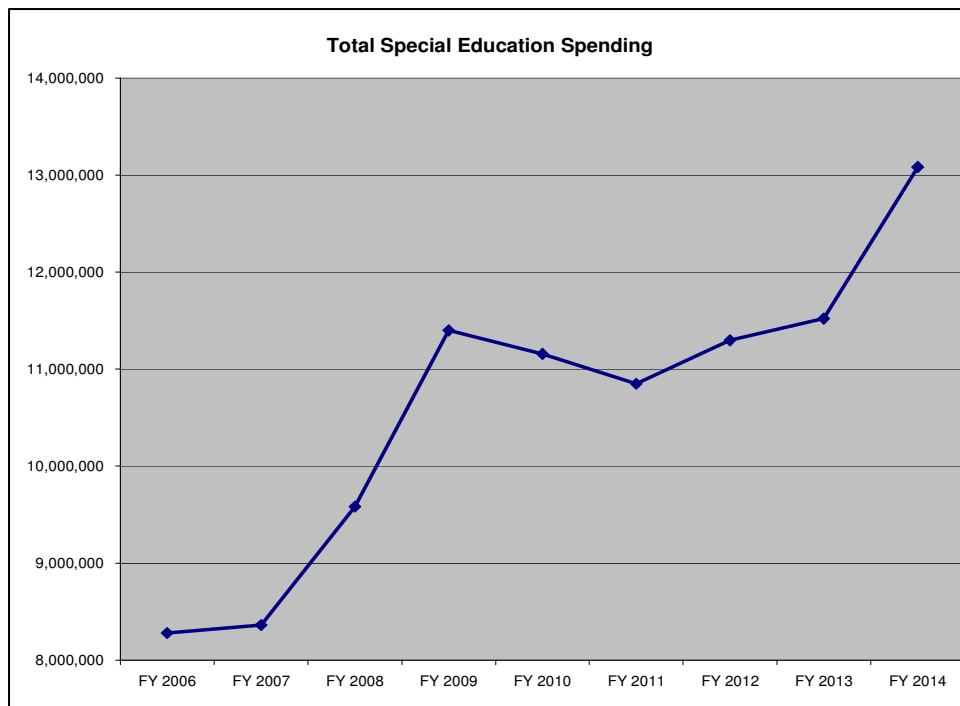
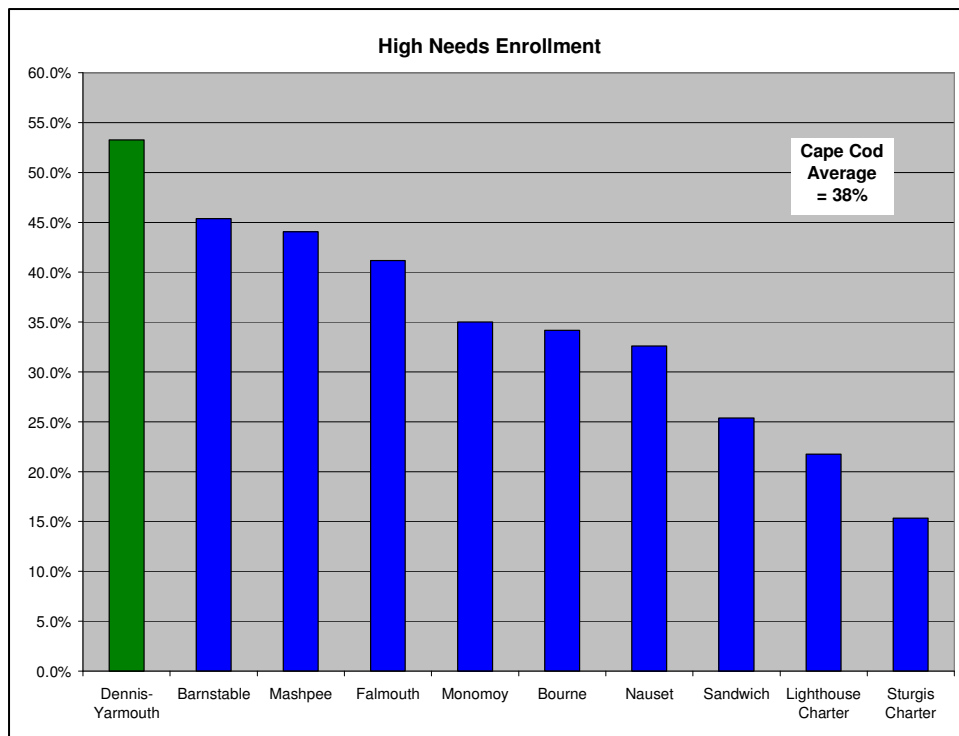
While the overall budget from FY'14 to FY'15 represents an overall 3.6% increase, the long-term trend shows an average increase of only 1.83% per year since FY'09. In the past two years, the district has been supported by a 2.5% increase in town assessments, living within the constraints of Proposition 2½. This year's large increase of the Yarmouth assessment is a direct result of using the state's statutory (so-called “Chapter 70”) formula to determine the member town assessments.



The challenge of operating a two-town regional district is that when one member town chooses to use the state's statutory formula, the other member town is forced by state law to do the same.

Educational Results: Higher standards put D-Y near the top of the class

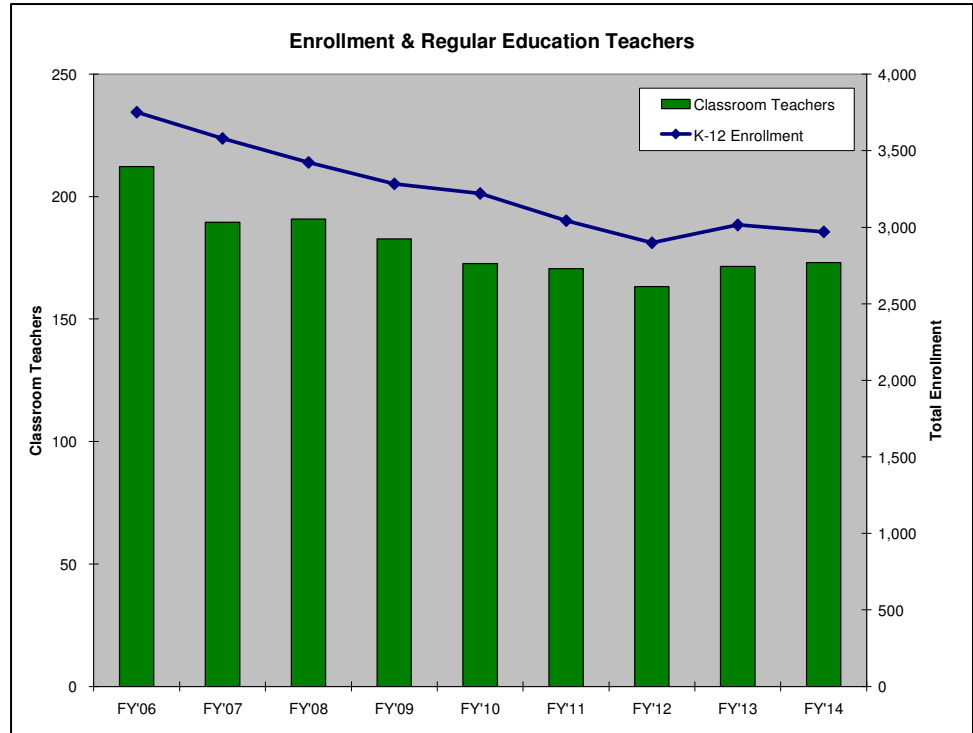
As we know, D-Y proudly educates a diverse population of students, including those learning English for the first time, those who have low incomes, and those who require special education programs. In light of this, the district's graduation rate exceeds the state average (88% compared to 85%) and outpaces the state graduation rate for high needs students by a rate of 82% to 74.7%. More than 88% of D-Y graduates continue with higher education, which exceeds the average of other Cape Cod districts, including charter schools. 94% of high school students achieved "proficient" or "advanced" ratings on the most recent ELA MCAS exams, exceeding the state average by 3%, while 80% scored at the same level for Math, which is the same as the state average. The number of high school dropouts has been cut by 2/3 over the past decade.



Along with the steady growth of high needs students comes increased expenses, as seen in this chart showing a 58% increase in special education spending over the past nine years, which includes a 94% increase in out-of-district tuitions for those students with most severe needs. At the same time, district spending on English Language Learners has increased by 60%, including the overall addition of nine ELL teachers since 2006, as required by federal and state regulations.

Students & Staffing: Classroom teachers declined in proportion to enrollment

While K-12 enrollment in the district has declined nearly 20% over the past decade, the number of general education classroom teachers has decreased accordingly, with a reduction of more than 18% over the same time frame. However, due to the changing needs of the D-Y student population, the district has needed to add more support teachers, in areas such as English Language Learners, Special Education, Reading, and Counseling. Staffing in these support areas has increased as the district's



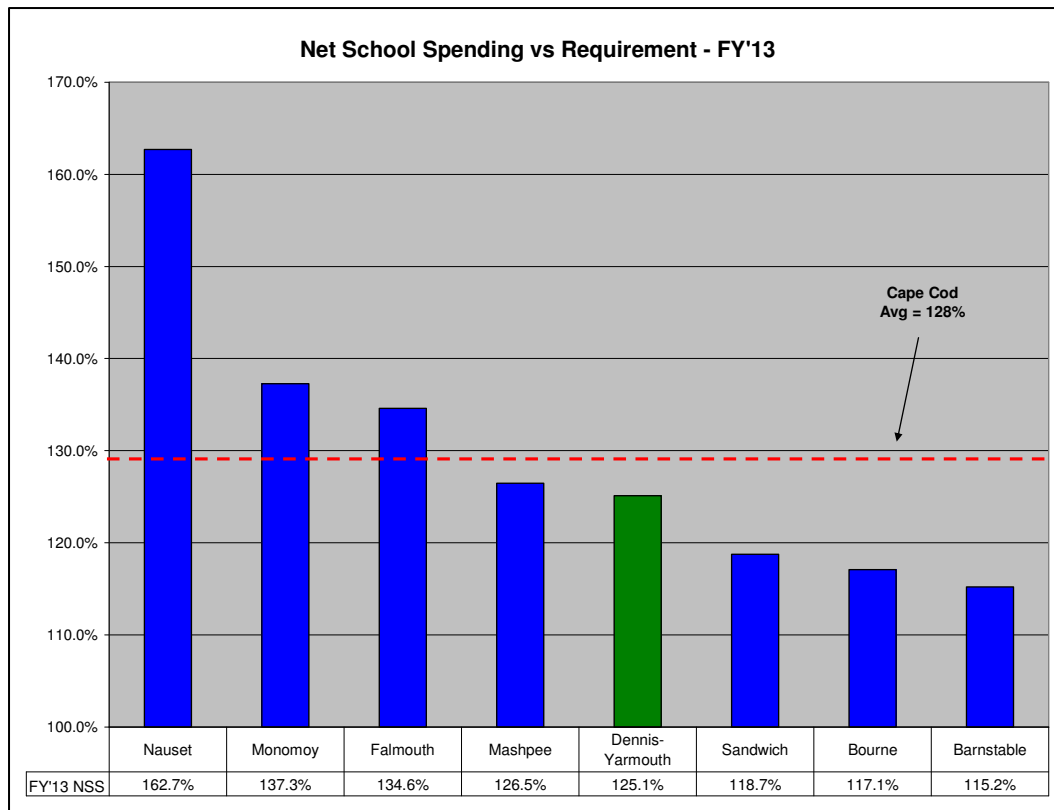
low-income population has risen from 28% in 2006 up to 46% in June of this year, and the ELL enrollment has nearly doubled over the same period of time. In fact, while enrollment has decreased nearly 20% since 2006, enrollment across Cape Cod in total has dropped by 18% even when factoring in the growth of charter schools. The accompanying chart shows how the ratio of students to general education classroom teachers has remained aligned over the past decade.

Spending Comparisons: Per-Pupil and Net School Spending below Cape average

The district has always taken pride in managing its limited funds in the most efficient and effective manner possible. While the district's net school spending is 25% above the minimum requirement, it is still lower than the Cape-wide average of 28% above requirement. This is highlighted when comparing per-pupil expenditures with other Cape Cod districts, such as this chart showing administration costs per student:

DISTRICT	Administration Cost per Pupil
Nauset	\$855
Monomoy	\$782
Barnstable	\$640
CAPE COD AVERAGE	\$586
Mashpee	\$542
DENNIS-YARMOUTH	\$493
Sandwich	\$483
Falmouth	\$469
Bourne	\$457

Additional budget-busting fixed costs include employee benefits and insurance, which has increased more than 20% since FY 2006, as well as tuitions for school choice and charter schools, which have more than doubled over the same time frame, although the trend did decrease in FY



2014 and is expected to further decline in FY 2015. Furthermore, student transportation has nearly doubled in expense over the past nine years, to just over \$3 million last year. The impact of these increases has been a corresponding reduction in expenditures for instructional supplies and services, which have decreased 20% in the same time.

Program Highlights: Innovative programs keep D-Y educationally competitive

The last few years have witnessed the implementation of several exciting initiatives that provide the “D-Y Advantage” in comparison to neighboring (and competing) school districts. Most recently, the district reorganized grades 4 through 8 by placing all 4th and 5th graders from both towns at Wixon, by placing all 6th and 7th graders from both towns at Mattacheese Middle School, and by assigning all 8th grade students to D-Y High School.

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Finally, we successfully launched an initiative to provide iPad tablet devices for all students in grades 4 through 9, the implementation of which has brought a 21st century learning environment to the D-Y district. Considering that 46% of D-Y students come from low-income backgrounds, combined with the shift to online standardized testing, this program should not be considered a “luxury,” but rather a decisive effort to close the opportunity gap.

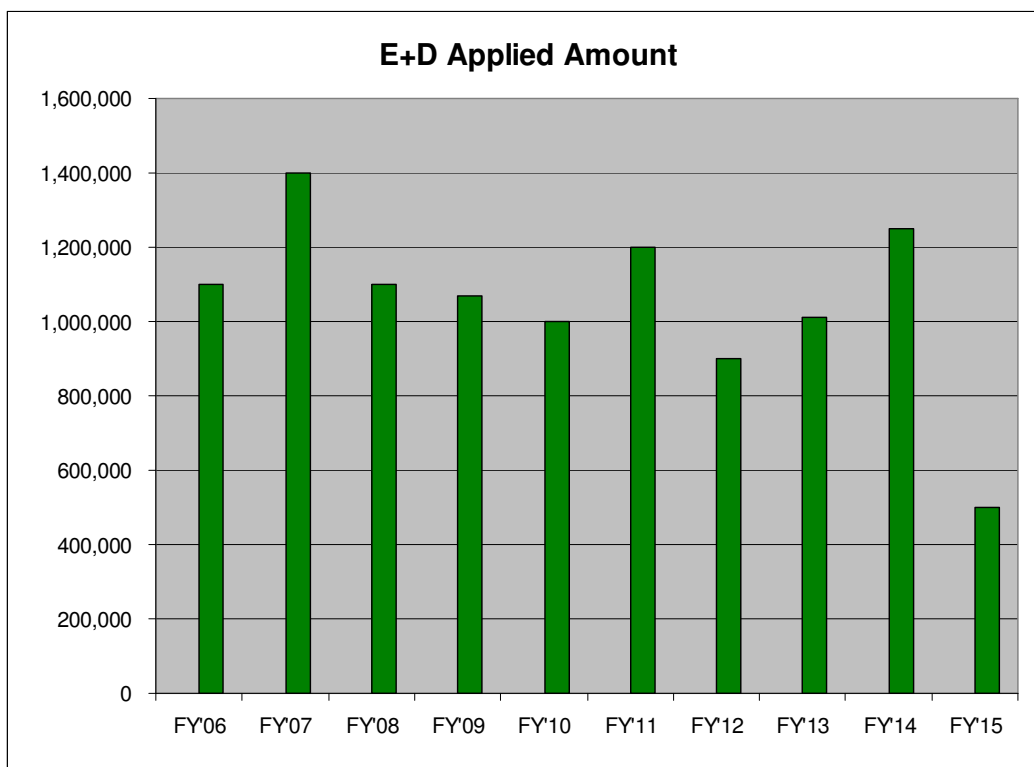
Revenue Trends: State and federal funds have decreased dramatically

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Excess & Deficiency (E+D) Funds: Over \$10 million used to reduce assessments

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FY'15 Assessment Worksheet 7-14-14 add \$100k state aid.xls
Assessment Worksheet

Row	NET SCHOOL SPENDING EXPENSES		Dennis		Yarmouth	
	School	Amount	% of Total	Amount	% of Total	Amount
3	Baker	\$4,359,742	91.03%	\$3,968,787	8.97%	\$390,955
4	Wixon	\$5,398,202	30.52%	\$1,647,644	69.48%	\$3,750,558
5	Station Ave	\$3,408,807	1.63%	\$55,622	98.37%	\$3,353,185
6	M.E. Small	\$2,642,707	0.95%	\$25,049	99.05%	\$2,617,658
7	Mattacheese	\$5,406,090	37.77%	\$2,041,785	62.23%	\$3,364,305
8	High School	\$9,955,051	34.46%	\$3,430,664	65.54%	\$6,524,387
9	District	\$18,510,708	34.204%	\$6,331,453	65.796%	\$12,179,254
10	Total Expense	\$49,681,307	\$17,501,004		\$32,180,302	

	NET SCHOOL SPENDING REVENUE		Dennis		Yarmouth	
	Category	Amount	% of Total	Amount	% of Total	Amount
14	State Aid	\$7,081,289	34.204%	\$2,422,104	65.796%	\$4,659,185
15	District Revenue	\$1,475,000	34.204%	\$504,513	65.796%	\$970,487
16	Total Revenue	\$8,556,289	\$2,926,617		\$5,629,672	

	STATUTORY ASSESSMENT CALCULATIONS		Dennis		Yarmouth	
		Amount		Amount		Amount
19	Foundation Assessment (net)	\$41,125,018	\$14,574,387		\$26,550,630	
20	Minimum Contribution	\$30,189,585	\$10,922,472		\$19,267,113	
21	Assessment above Minimum	\$10,935,433	34.204%	\$3,740,385	65.796%	\$7,195,047
22	Statutory Assessment	\$41,125,018	\$14,662,857		\$26,462,160	

	CAPITAL EXPENSES		Dennis		Yarmouth	
	School	Amount	% of Total	Amount	% of Total	Amount
26	Baker		91.03%	\$0	8.97%	\$0
27	Wixon		30.52%	\$0	69.48%	\$0
28	Station Ave		1.63%	\$0	98.37%	\$0
29	M.E. Small		0.95%	\$0	99.05%	\$0
30	Mattacheese		37.77%	\$0	62.23%	\$0
31	High School		34.46%	\$0	65.54%	\$0
32	District	\$25,000	34.20%	\$8,551	65.80%	\$16,449
33	Capital Expense	\$25,000	\$8,551		\$16,449	

	TRANSPORTATION EXPENSES		Dennis		Yarmouth	
	Description	Amount	% of Total	Amount	% of Total	Amount
37	Transportation Expense (gross)	\$3,315,787	34.204%	\$1,134,141	65.796%	\$2,181,646
38	State Reimbursement	\$1,335,052	34.204%	\$456,645	65.796%	\$878,407
39	Transportation Expense (net)	\$1,980,735	\$677,496		\$1,303,239	

	DEBT SERVICE		Dennis		Yarmouth	
	Year of Issue	Total Amount	% of Total	Amount	% of Total	Amount
43	2005 - DYRHS	\$668,475	39.06%	\$261,073	60.95%	\$407,402
44	2007 - MES	\$66,511	0.00%	\$0	100.00%	\$66,511
45	2009 - DYRHS	\$185,200	38.37%	\$71,059	61.63%	\$114,141
46	2013 - EHB	\$310,979	100.00%	\$310,979	0.00%	\$0
47	Debt Service (gross)	\$1,231,165	\$643,111		\$588,054	
48	MSBA Reimbursements	\$0		\$0		\$0
49	Debt Service (net)	\$1,231,165	\$643,111		\$588,054	

FY'15 Assessment Worksheet 7-14-14 add \$100k state aid.xls
Assessment Worksheet

	STATUTORY (Ch. 70) FORMULA	Total	Dennis	Yarmouth	Formula
53	Net School Spending Expenses	\$49,681,307	\$17,501,004	\$32,180,302	row 10
54	Net School Spending Revenue	\$8,556,289	\$2,926,617	\$5,629,672	row 16
55	Foundation Assessment (net)	\$41,125,018	\$14,574,387	\$26,550,630	(53) - (54)
56	Minimum Contribution	\$30,189,585	\$10,922,472	\$19,267,113	row 20
57	Assessment above Minimum	\$10,935,433	\$3,740,385	\$7,195,047	row 21
58	Statutory Assessment	\$41,125,018	\$14,662,857	\$26,462,160	(56) + (57)
59	Capital Expenses	\$25,000	\$8,551	\$16,449	row 33
60	Transportation Expense (net)	\$1,980,735	\$677,496	\$1,303,239	row 39
61	Debt Service (net)	\$1,231,165	\$643,111	\$588,054	row 49
62	TOTAL ASSESSMENT	\$44,361,918	\$15,992,016	\$28,369,902	(58 thru 61)

	REGIONAL AGREEMENT FORMULA	Total	Dennis	Yarmouth	Formula
66	Net School Spending Expenses	\$49,681,307	\$17,501,004	\$32,180,302	row 10
67	Net School Spending Revenue	\$8,556,289	\$2,926,617	\$5,629,672	row 16
68	Foundation Assessment	\$41,125,018	\$14,574,387	\$26,550,630	(66) - (67)
69	Capital Expenses	\$25,000	\$8,551	\$16,449	row 33
70	Transportation Expense (net)	\$1,980,735	\$677,496	\$1,303,239	row 39
71	Debt Service (net)	\$1,231,165	\$643,111	\$588,054	row 49
72	TOTAL ASSESSMENT	\$44,361,918	\$15,903,546	\$28,458,372	(68 thru 71)

	COMPARISON OF FORMULAS	Total	Dennis	Yarmouth	Formula
76	Statutory (Ch. 70) Formula	\$44,361,918	\$15,992,016	\$28,369,902	row 62
77	Regional Agreement	\$44,361,918	\$15,903,546	\$28,458,372	row 72
78	Variance	(\$0)	\$88,470	(\$88,470)	(76) - (77)

	COMPARISON TO PRIOR YEAR	Total	Dennis	Yarmouth	Formula
82	Prior Year's Assessment (w/debt svc)	\$42,230,332	\$15,655,915	\$26,574,417	
83	Variance to Statutory Formula	\$2,131,586	\$336,101	\$1,795,485	(62) - (82)
84	Percent Variance	5.05%	2.15%	6.76%	(83) / (82)
85	Variance to Regional Formula	\$2,131,586	\$247,631	\$1,883,955	(72) - (82)
86	Percent Variance	5.05%	1.58%	7.09%	(85) / (82)