

# **FY 2025 Initial Budget Proposal**



**School Committee Meeting  
January 22, 2024**



# **DYRSD**

## **FY25 Overall Goal**

Maintain the same level of educational service while looking closely at our programs for efficiencies that allow us to more effectively and efficiently meet the needs of all learners in our district and ensure they are empowered to achieve excellence.



# **Factors Influencing the FY25 Budget: “The Perfect Storm”**

- Staff-related contractual obligations related to COLA and extending the school day pre-K to grade 7.
- The ending of Elementary and Secondary School Emergency Relief (ESSER) funds, Federal COVID relief funds, that has been supplementing operational needs for the last 2+ years.
- Upward inflationary pressure on most fixed costs over the past two years:
  - Transportation, Salaries, Utilities, Insurance, Special Programs, etc.



# Factors Influencing the FY25 Budget: ESSER Funding Ending

| ESSER 1, 2, 3             | FY 2021 | FY 2022   | FY 2023   | FY 2024   | TOTAL     |
|---------------------------|---------|-----------|-----------|-----------|-----------|
| COVID Cleaning            | 91,769  |           |           |           | 91,769    |
| COVID Supplies            | 90,972  |           |           |           | 90,972    |
| COVID - HVAC Svc/Upgrades |         |           | 447,741   | 225,580   | 673,321   |
| Technology Hardware       | 292,053 |           |           |           | 292,053   |
| Software / Curriculum     | 101,046 | 196,839   | 83,006    | 387,102   | 767,993   |
| Psych, OT, PT, SEL        |         | 293,474   | 101,278   | 78,205    | 472,957   |
| Professsional Development |         | 41,344    | 58,567    | 2,600     | 102,511   |
| Transportation            |         |           |           | 600,000   | 600,000   |
| Salary & Benefits         | 16,246  | 1,189,884 | 1,274,982 | 2,367,203 | 4,848,315 |
|                           | 592,086 | 1,721,541 | 1,965,574 | 3,660,690 | 7,939,891 |



# FY25 Budget Timeline

## Key Dates

|                        |   |
|------------------------|---|
| <b>Monday 1-8-24</b>   | <b>Initial Budget Presentation</b>  |
| <b>Monday 1-22-24</b>  | <b>SC Approve Tentative Budget</b><br><i>- Not less than 30 days prior to final budget adoption</i> |
| <b>Monday 2-5-24</b>   | <b>SC Public Budget Hearing</b>   |
| <b>Monday 3-4-24</b>   | <b>SC Final Budget Adoption</b><br><i>- Not less than 45 days before first Town Meeting</i>         |
| <i>Friday 3-8-24</i>   | <i>Last Possible Date to Adopt Final Budget</i>   |
| <b>Tuesday 4-23-24</b> | <b>Yarmouth Town Meeting</b>  |
| <b>Tuesday 5-7-24</b>  | <b>Dennis Town Meeting</b>  |



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# **FY25 Initial Budget Proposal**

- State Constitution requires the Governor's proposed budget to be released by the 4<sup>th</sup> Wednesday in January (24<sup>th</sup>)



# DYRSD

## FY25 Initial Budget Proposal

### Governor's proposed budget includes:

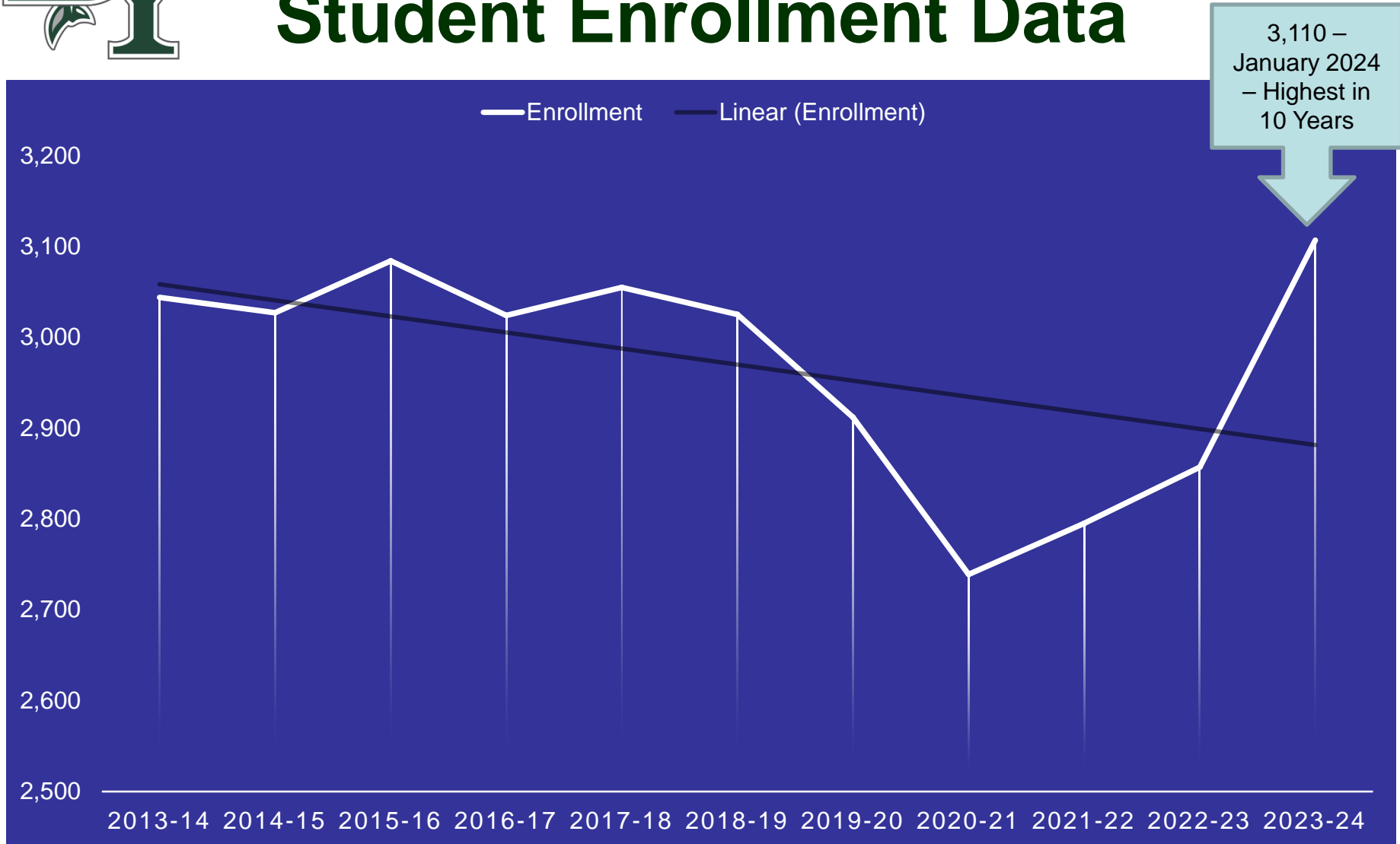
- Chapter 70 Aid
- Charter School Aid
- Transportation Aid
- School Choice estimate
  - **\$15 Million in Revenue**  
(Total FY 2024)
- Foundation Enrollment
- Minimum Required Contribution from Towns

- Charter School Assessment
- School Choice Assessment
- Special Education Assessment
  - **\$5.5 Million in Assessments**  
(Total FY 2024)



# DYRSD

## Student Enrollment Data



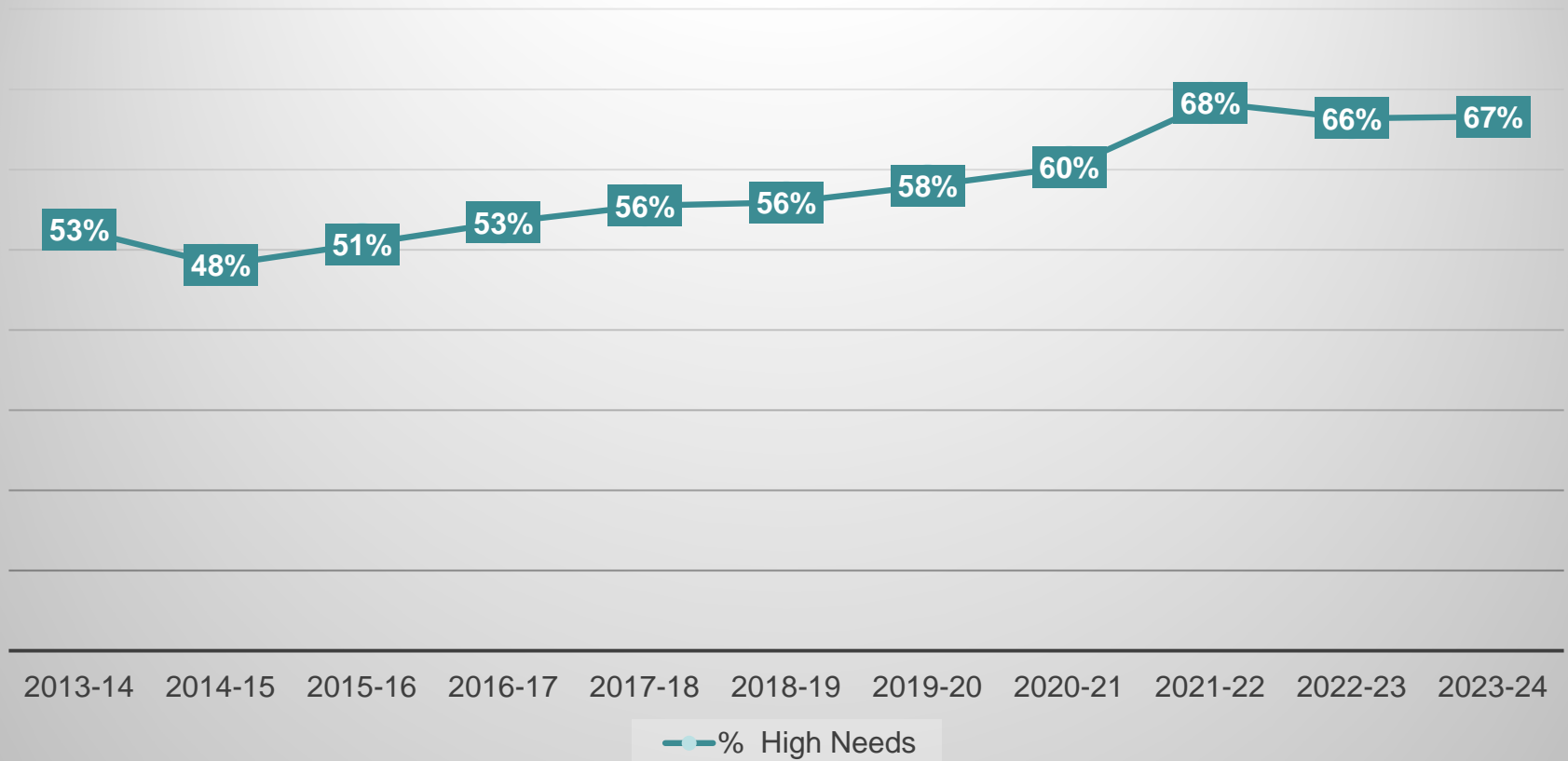




# DYRSD

## Student Populations

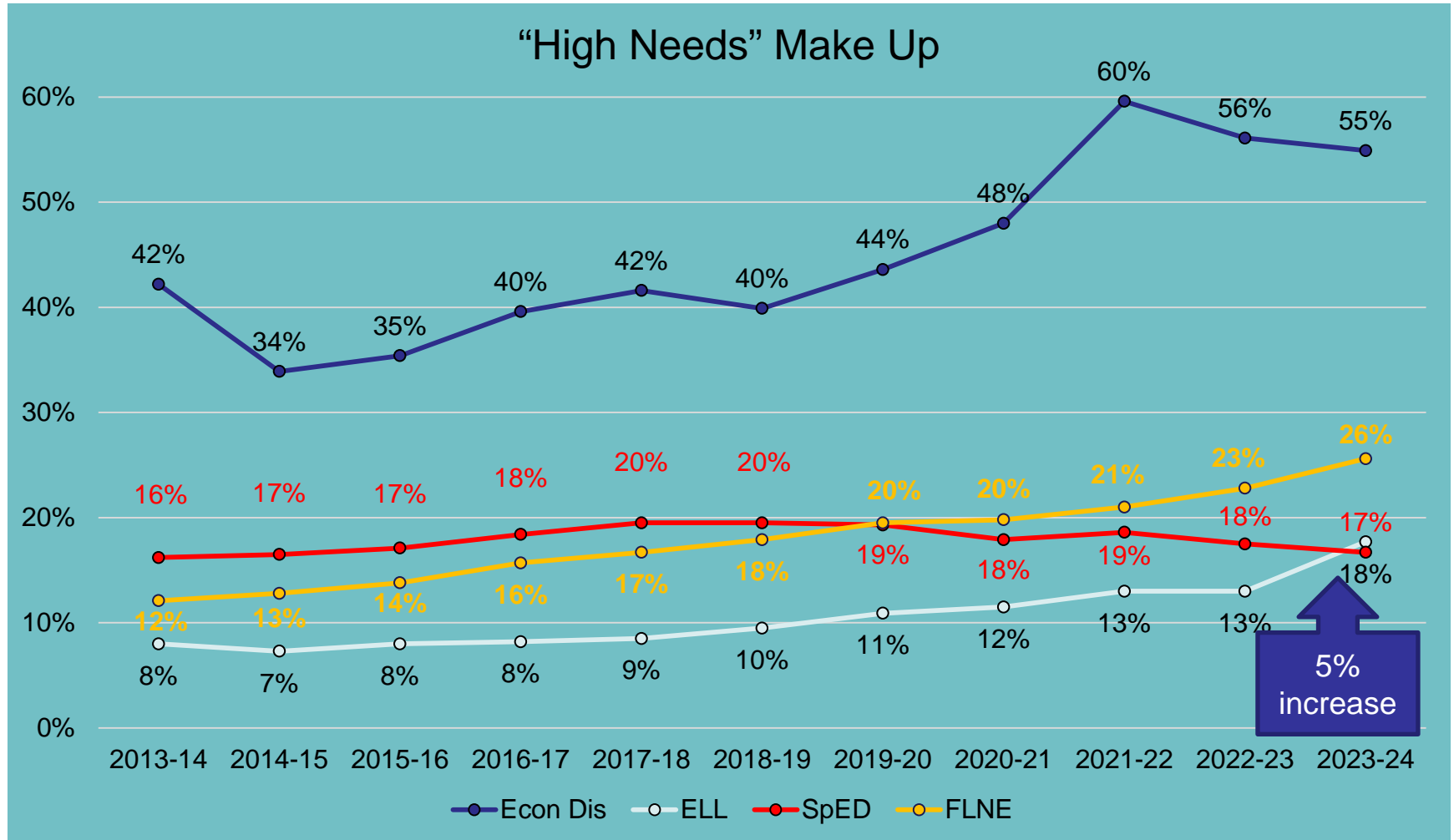
### % High Needs





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## Student Populations

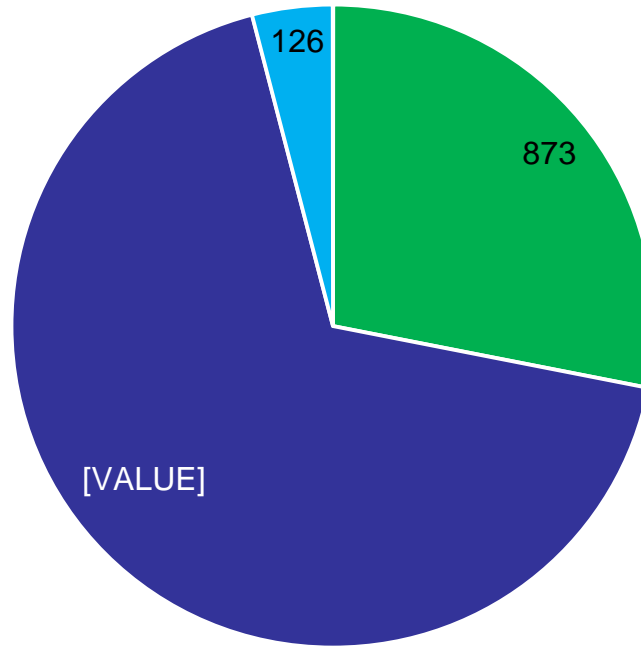




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## Student Populations

Students Attending From - January 2024



■ Dennis ■ Yarmouth ■ Other Towns



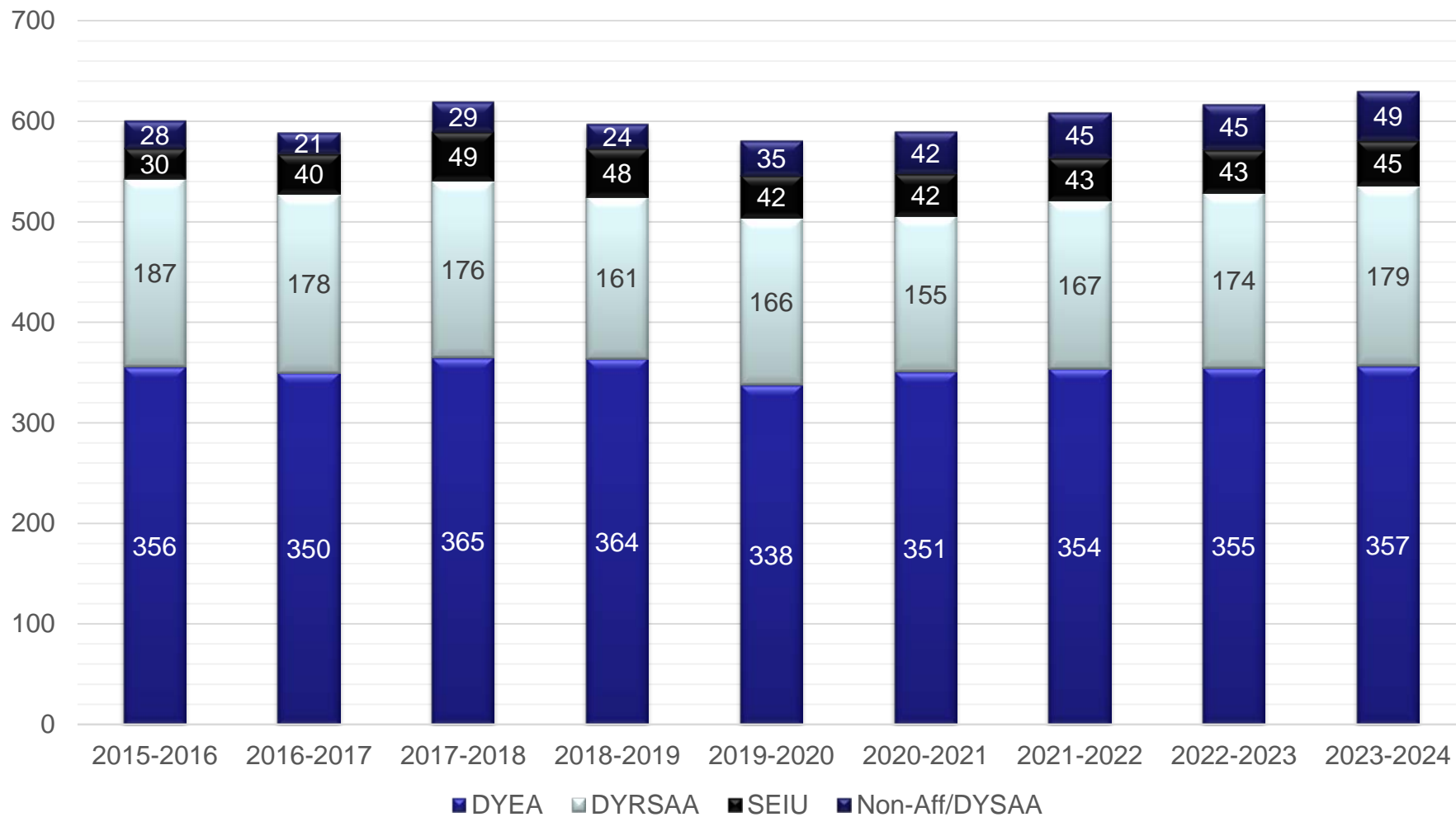
# DYRSD

## College Plans

| DESE Plans of High School Graduates | Percentage of District | Percentage of State |
|-------------------------------------|------------------------|---------------------|
| (2021-2022)                         |                        |                     |
| 4 Year Private College              | 23.1%                  | 27.9%               |
| 4 Year Public College               | 26.9%                  | 29.8%               |
| 2 Year Private College              | 1.3%                   | 0.5%                |
| 2 Year Public College               | 27.6%                  | 13.5%               |
| Other Post-Secondary                | 2.6%                   | 2.8%                |
| Apprenticeship                      | 0.0%                   | 0.8%                |
| Work                                | 16.0%                  | 14.4%               |
| Military                            | 1.9%                   | 1.4%                |
| Other                               | 0.0%                   | 2.0%                |
| Unknown                             | 0.6%                   | 6.7%                |
|                                     |                        |                     |
| Total College & Post Secondary      | 81.5%                  | 74.5%               |

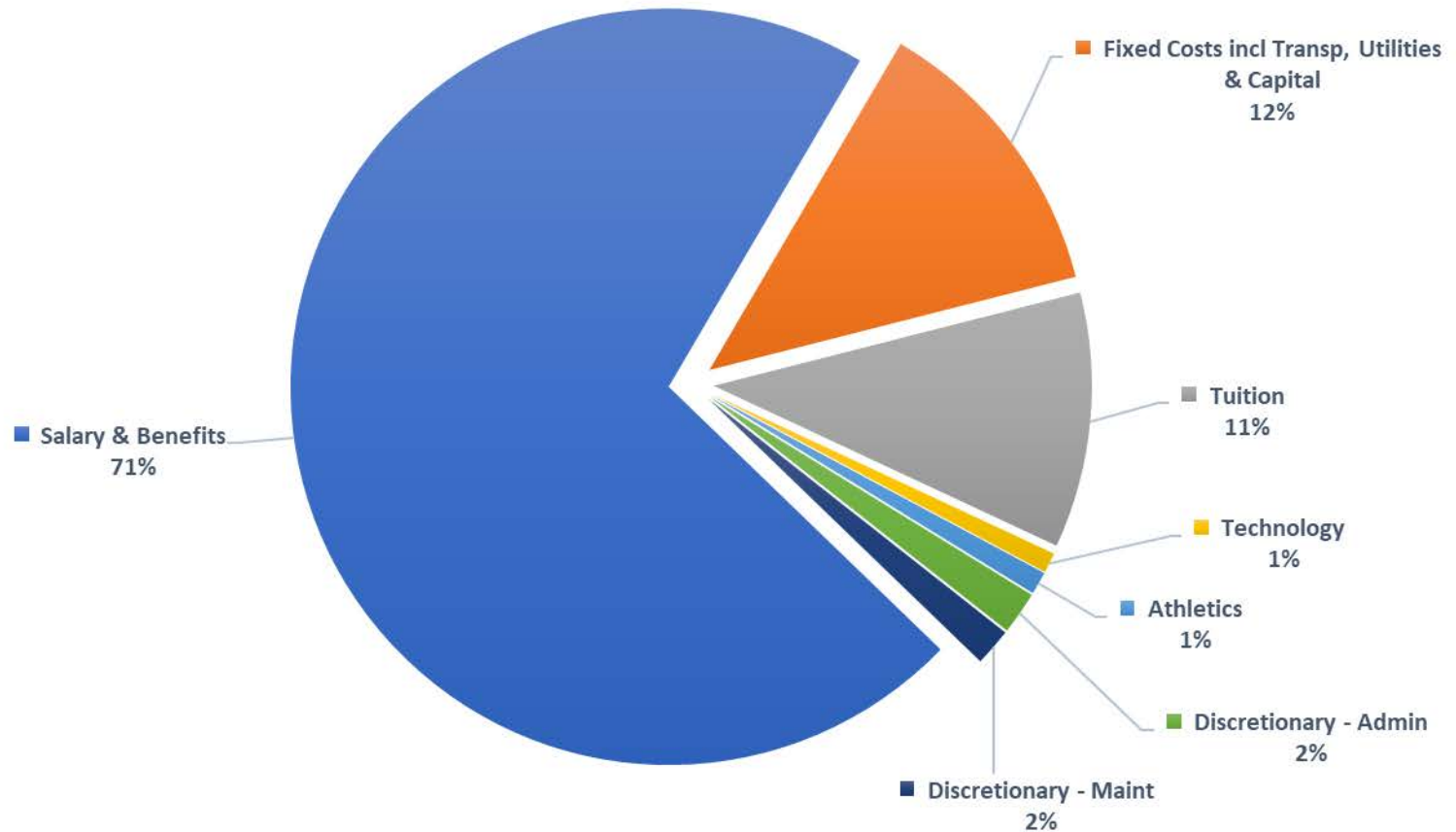


# DYRSD Staffing Level





# DYRSD FY 2024 Budget by Category



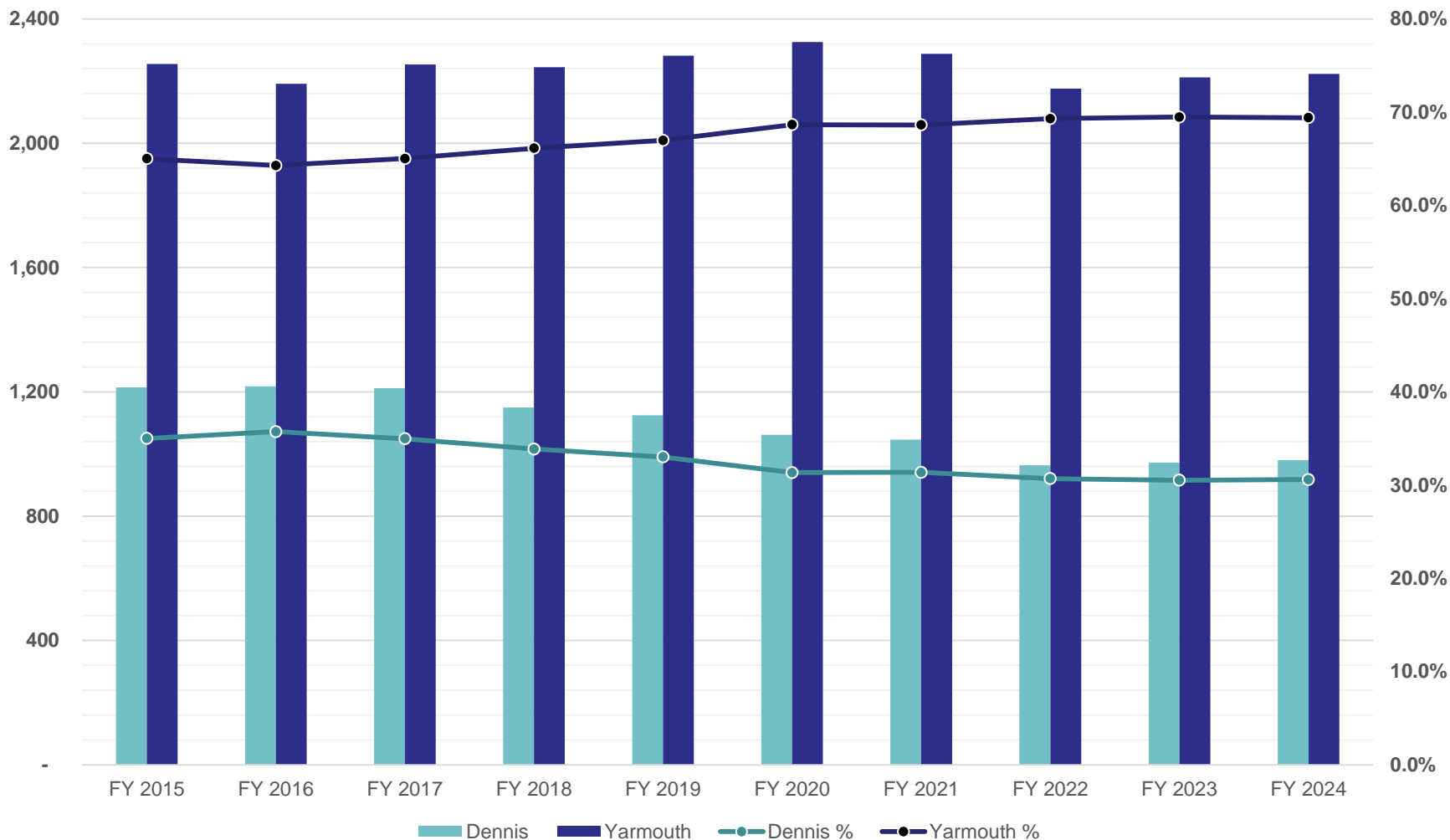


# Foundation Enrollment

|                                 | Dennis     |                                   | Yarmouth   |                                   |       |
|---------------------------------|------------|-----------------------------------|------------|-----------------------------------|-------|
| Year                            | Enrollment | % of Total                        | Enrollment | % of Total                        | TOTAL |
| FY 2015                         | 1,214      | 34.996%                           | 2,255      | 65.004%                           | 3,469 |
| FY 2016                         | 1,218      | 35.729%                           | 2,191      | 64.271%                           | 3,409 |
| FY 2017                         | 1,212      | 34.978%                           | 2,253      | 65.022%                           | 3,465 |
| FY 2018                         | 1,150      | 33.873%                           | 2,245      | 66.127%                           | 3,395 |
| FY 2019                         | 1,125      | 33.020%                           | 2,282      | 66.980%                           | 3,407 |
| FY 2020                         | 1,062      | 31.346%                           | 2,326      | 68.654%                           | 3,388 |
| FY 2021                         | 1,046      | 31.374%                           | 2,288      | 68.626%                           | 3,334 |
| FY 2022                         | 964        | 30.701%                           | 2,176      | 69.299%                           | 3,140 |
| FY 2023                         | 972        | 30.528%                           | 2,212      | 69.472%                           | 3,184 |
| FY 2024                         | 980        | 30.596%                           | 2,223      | 69.404%                           | 3,203 |
| <b>5 Year Avg<br/>2020-2024</b> |            | <b>30.909%</b><br>(Last: 31.394%) |            | <b>69.091%</b><br>(Last: 68.606%) |       |



# Foundation Enrollment







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## State Aid Update

FY25 – available January 24, 2024

Net State Aid:

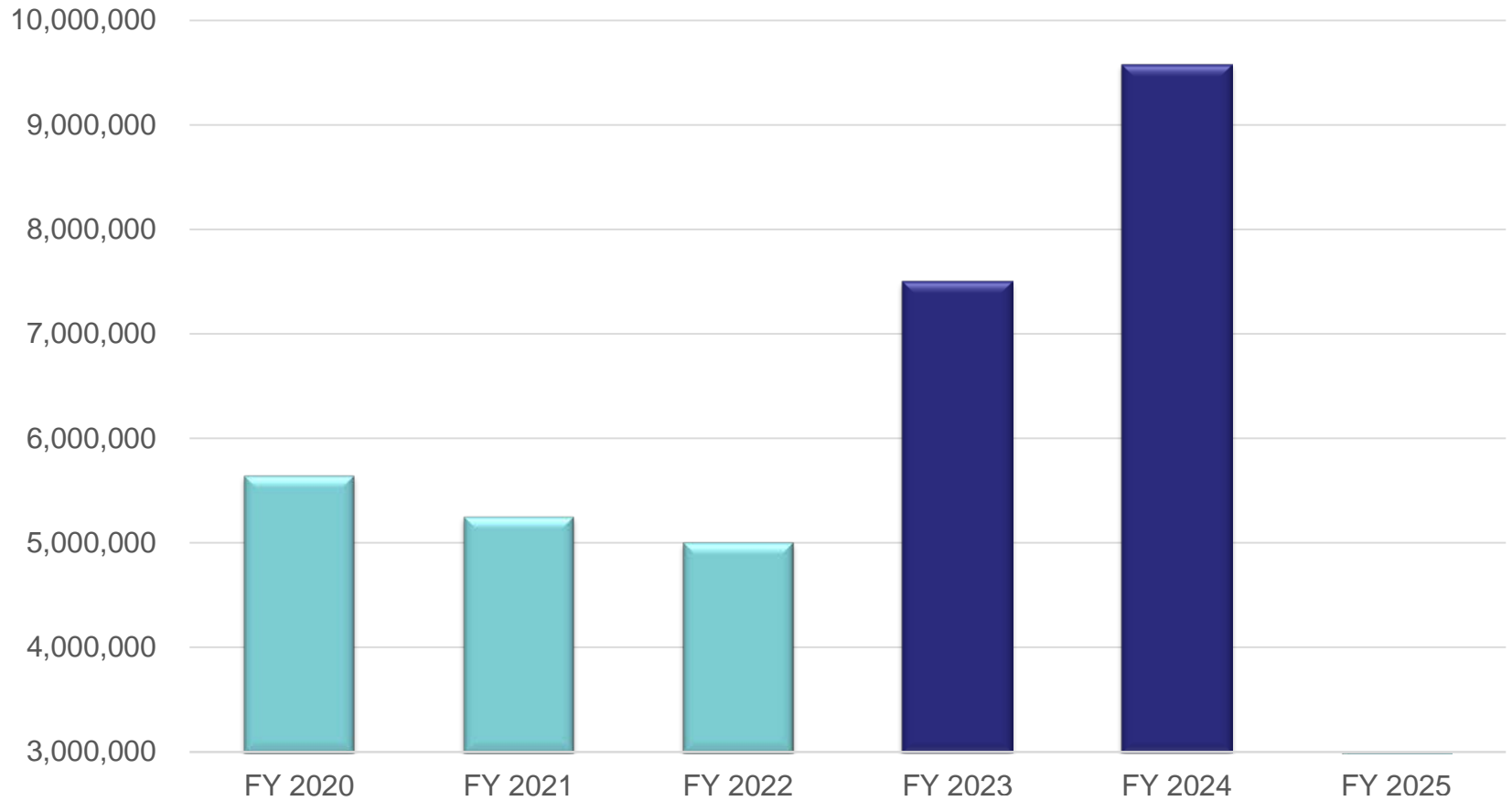
- FY24 \$9,582,703
- FY23 \$7,506,020
- FY22 \$5,009,258
- FY21 \$5,254,917
- FY20 \$5,649,121

Increases for FY23 & 24...Will This Trend Continue?? 17



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## Net State Aid History



Student Opportunity Act  
Implemented in FY 2023



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## FY25 Initial Budget Priorities

- Maintain a Level “Educational-Service” Budget
  - Retain Appropriate Staffing Level (entering Union Negotiations)
  - Contractual Increases in:
    - Special Needs Tuition & Services
    - Transportation – Regular Day and Special Needs
    - Health Insurance – Rates to be set in February
    - Property & Liability Insurance
    - Facilities, Grounds, Utilities
    - Retirement & Medicare Tax



# DYRSD

## FY 2025 Initial Budget by DESE Function Code

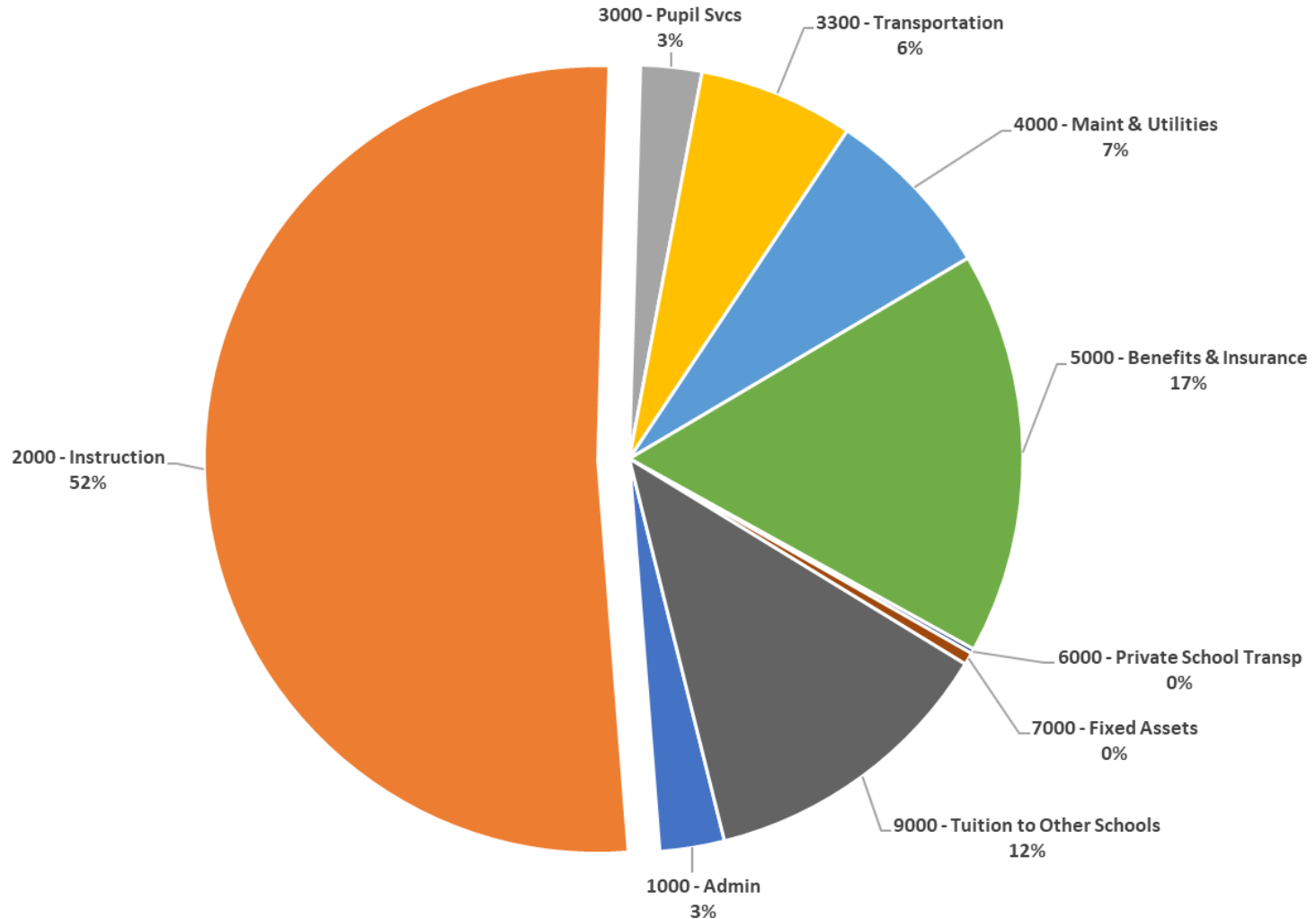
| DESE Function                        | FY 2023           | FY 2024           | FY 2025 Request   | + / -            |              |
|--------------------------------------|-------------------|-------------------|-------------------|------------------|--------------|
| 1000 - Administration                | 2,327,150         | 2,389,417         | 2,486,590         | 97,173           |              |
| 2000 - Instruction                   | 35,702,152        | 37,364,400        | 42,253,905        | 4,889,505        |              |
| 3000 - Pupil Services                | 1,930,449         | 2,098,349         | 2,098,349         | -                |              |
| 3300 - Transportation                | 4,126,731         | 4,664,293         | 4,939,323         | 275,030          |              |
| 4000 - Maintenance & Utilities       | 4,894,436         | 5,198,257         | 5,551,757         | 353,500          |              |
| 5000 - Benefits & Fixed Charges      | 11,351,318        | 11,725,758        | 12,374,573        | 648,815          |              |
| 6000 - Private School Transportation | 126,880           | 126,880           | 126,880           | -                |              |
| 7000 - Fixed Assets                  | 365,000           | 365,000           | 365,000           | -                |              |
| 9000 - Tuition to Other Schools      | 7,826,738         | 8,225,276         | 8,708,376         | 483,100          |              |
| subtotal – Operating Budget:         | <b>68,650,854</b> | <b>72,157,630</b> | <b>78,904,753</b> | <b>6,747,123</b> | <b>9.35%</b> |
| 8000 - Debt Service                  | 3,125,355         | 3,861,878         | 4,009,150         | 147,272          |              |



# DYRSD

## FY 2024 Budget

### by DESE Function Code





# DYRSD

## FY25 Initial Budget

- Debt Service

- 2005 DYHS Bond (2026)

- \$433,525

- 2013 EH Baker Bond (2024)

- \$0 Paid Off This Year! (was \$238,525)

- 2021 & 2023 DYIMS Bonds (2053)

- \$3,068,387

- 2023 DYIMS BAN (2025)

- \$507,238



# DYRSD

## Revenue Variables

- FY25
  - Chapter 70?
  - Regional Transportation?
  - School Choice Tuition In?
  - Charter School Aid?
- Foundation Enrollment
- Required Local Contribution from Towns

**FY25 - No Figures from the State Available Yet**



# DYRSD

## Steps Taken So Far

1. Working with building leaders to “Right-size” the district to meet student needs
  - Class size normalization across the district  
**K-3** = 18 +/- 2      **4-5** = 20 +/- 2      **6-12** = 22 +/- 2
  - Student service caseload normalization across district and region
2. Made recommendations about programs not providing results
3. Looked for other “offsets”
4. Level funded most Non-contractual obligations
5. Made some *assumptions* for state revenue in order to make rough assessment projections





# DYRSD

## Additions - Reductions

### Additions:

- Curriculum / Software \$192,615
- Staff \$725,130
  - EL Teachers (5)
  - Phys Ed Teacher (0.5)
  - Grade Level Teacher
  - SPED Teacher
  - Speech Pathologists (2)
  - Assistant Coaches (2)



# DYRSD

## Additions - Reductions

### Reductions:

- SPED Contract Svcs \$ 175,000
- Staff \$1,947,848
  - Administrator (1)
  - Coordinator (1)
  - Teachers (18)
  - Nurse (1)
  - Para Educators (18)
  - School Resource Officers (2)



# DYRSD

## Result of Reductions

FY 2025 Operating Budget    \$77,699,650 = 7.68%

### Assumptions:

- Consistent increase in State Aid
- No major shift in Town Required Minimum

### Projected impact on Assessments:

- Estimated at 5.7% – 6.1%



# DYRSD

## FY 2025 Initial Budget by DESE Function Code

| DESE Function                        | FY 2023    | FY 2024    | FY 2025 Request | + / -     |       |
|--------------------------------------|------------|------------|-----------------|-----------|-------|
| 1000 - Administration                | 2,327,150  | 2,389,417  | 2,529,785       | 140,368   |       |
| 2000 - Instruction                   | 35,702,152 | 37,364,400 | 41,145,607      | 3,781,207 |       |
| 3000 - Pupil Services                | 1,930,449  | 2,098,349  | 1,958,349       | (140,000) |       |
| 3300 - Transportation                | 4,126,731  | 4,664,293  | 4,939,323       | 275,030   |       |
| 4000 - Maintenance & Utilities       | 4,894,436  | 5,198,257  | 5,551,757       | 353,500   |       |
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| 6000 - Private School Transportation | 126,880    | 126,880    | 126,880         | -         |       |
| 7000 - Fixed Assets                  | 365,000    | 365,000    | 365,000         | -         |       |
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| 8000 - Debt Service                  | 3,125,355  | 3,861,878  | 4,009,150       | 147,272   |       |



# DYRSD

## FY 25 Initial Budget

- **Motion:** I move the School Committee adopt a Tentative FY 2025 Budget of **\$81,708,800**

{ \$77,699,650 Operating  
\$ 4,009,150 Debt }



**Questions?**

