

# **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> <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> <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>)



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## FY25 Initial Budget Proposal

### Governor's proposed budget includes:

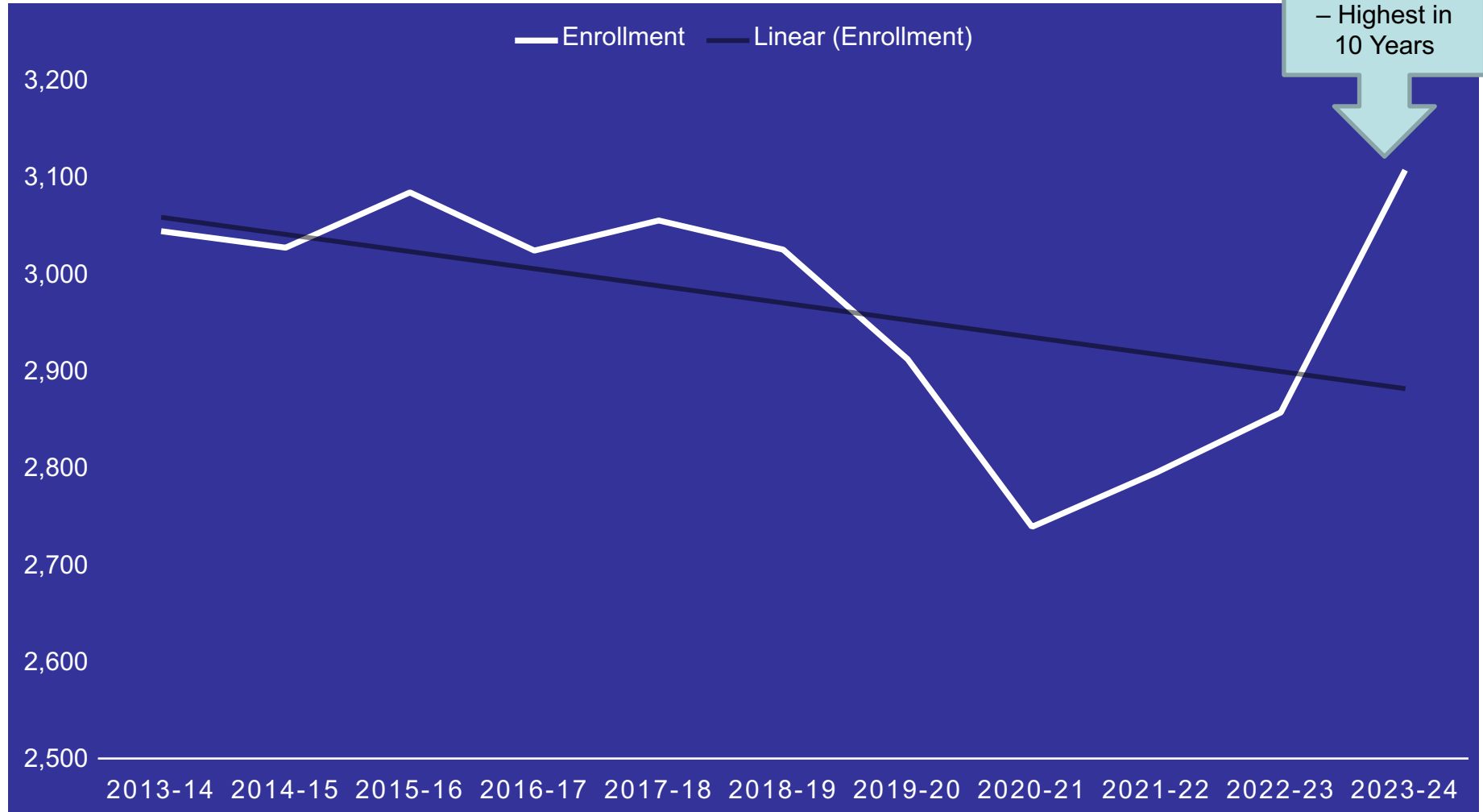
- Chapter 70 Aid
- Charter School Aid
- Transportation Aid
- School Choice estimate
  - \$15 Million in Revenue  
(Total FY 2024)
- Foundation Enrollment
- Minimum Required Contribution from Towns

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



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## Student Enrollment Data

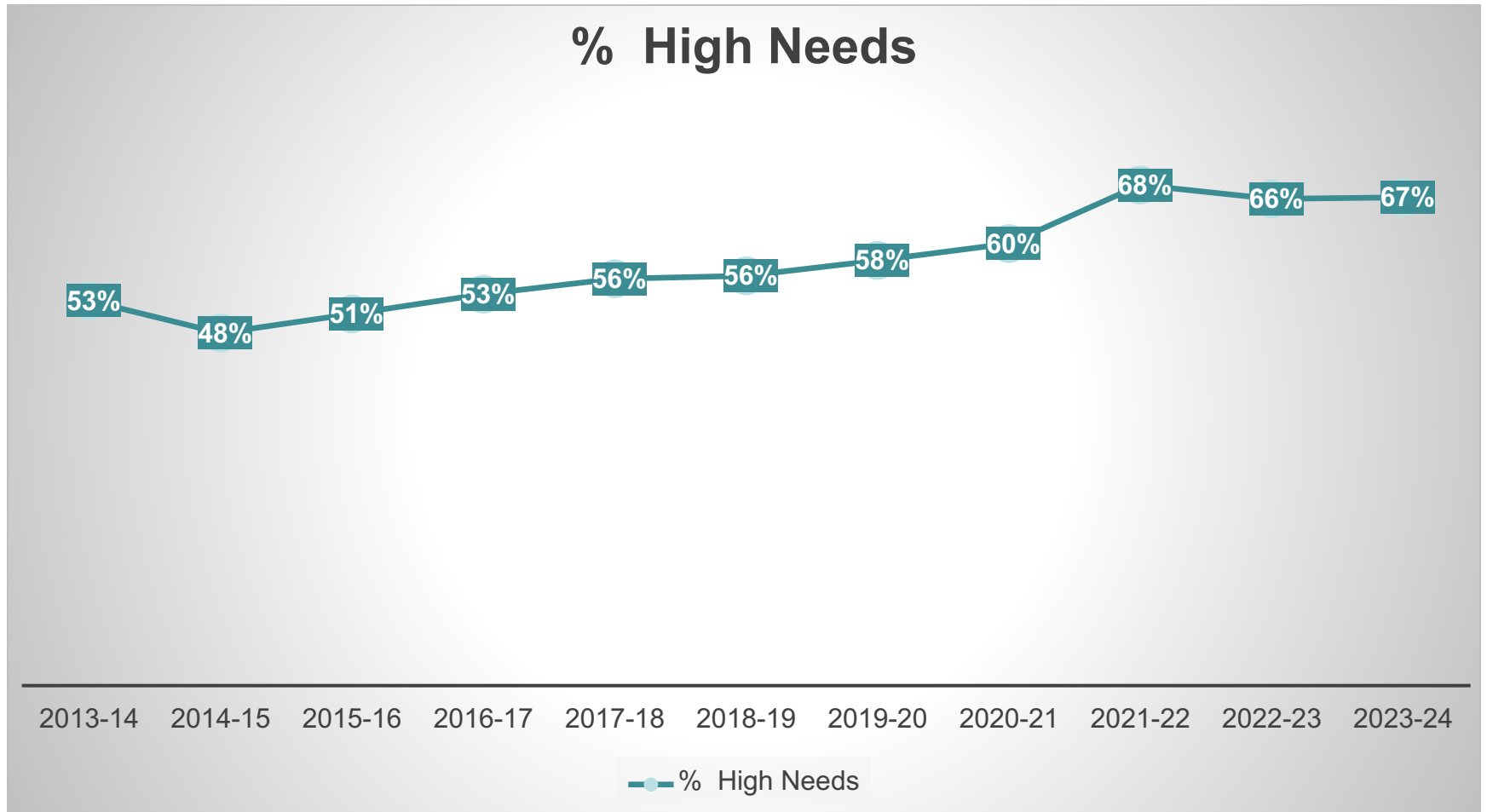






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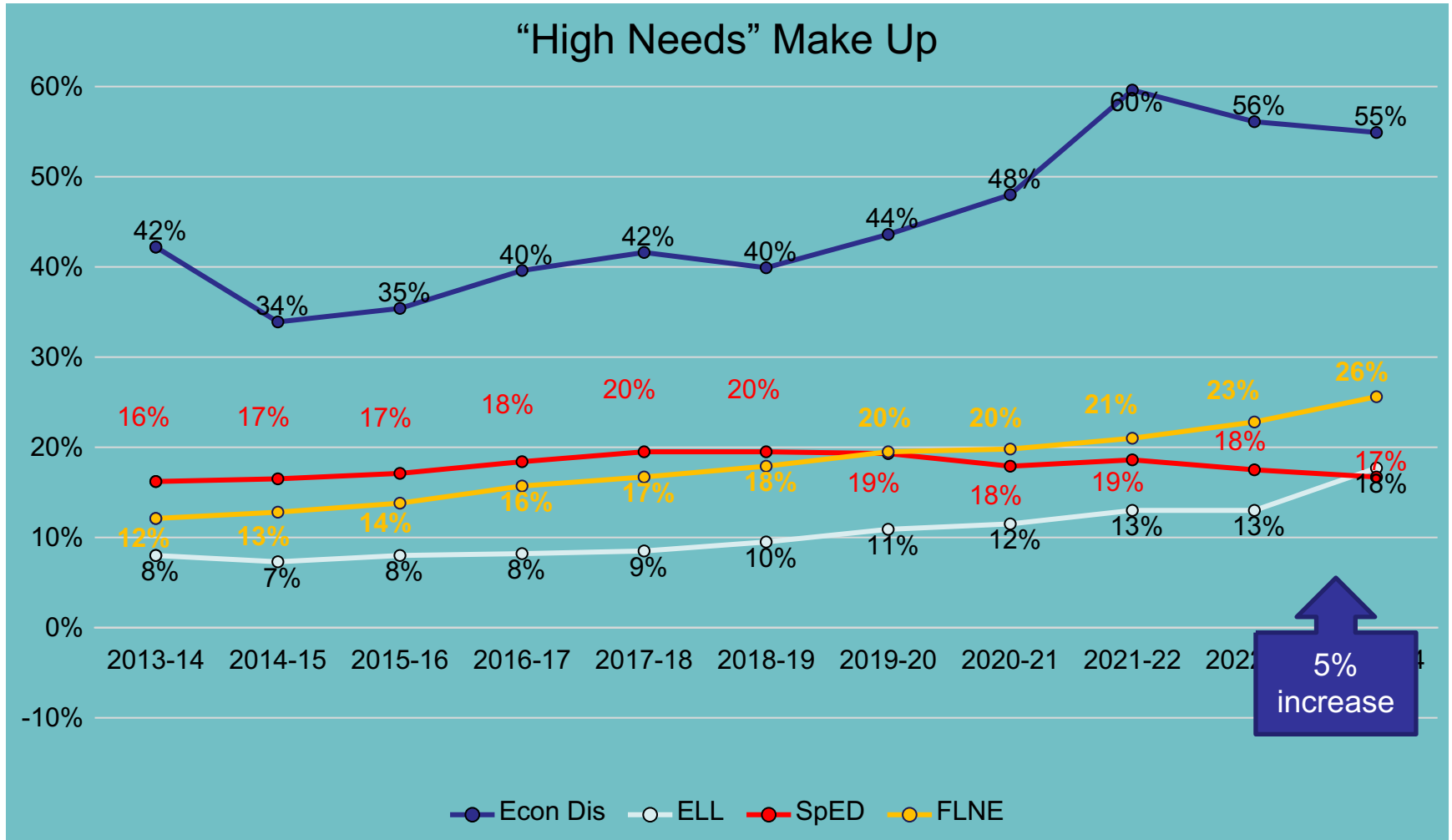
## Student Populations





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## Student Populations

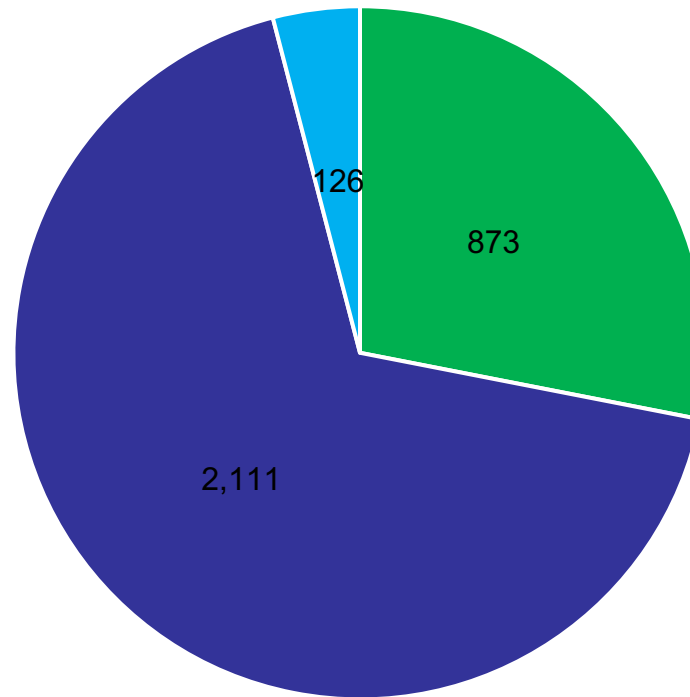




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## Student Populations

Students Attending From - January 2024



■ Dennis ■ Yarmouth ■ Other Towns



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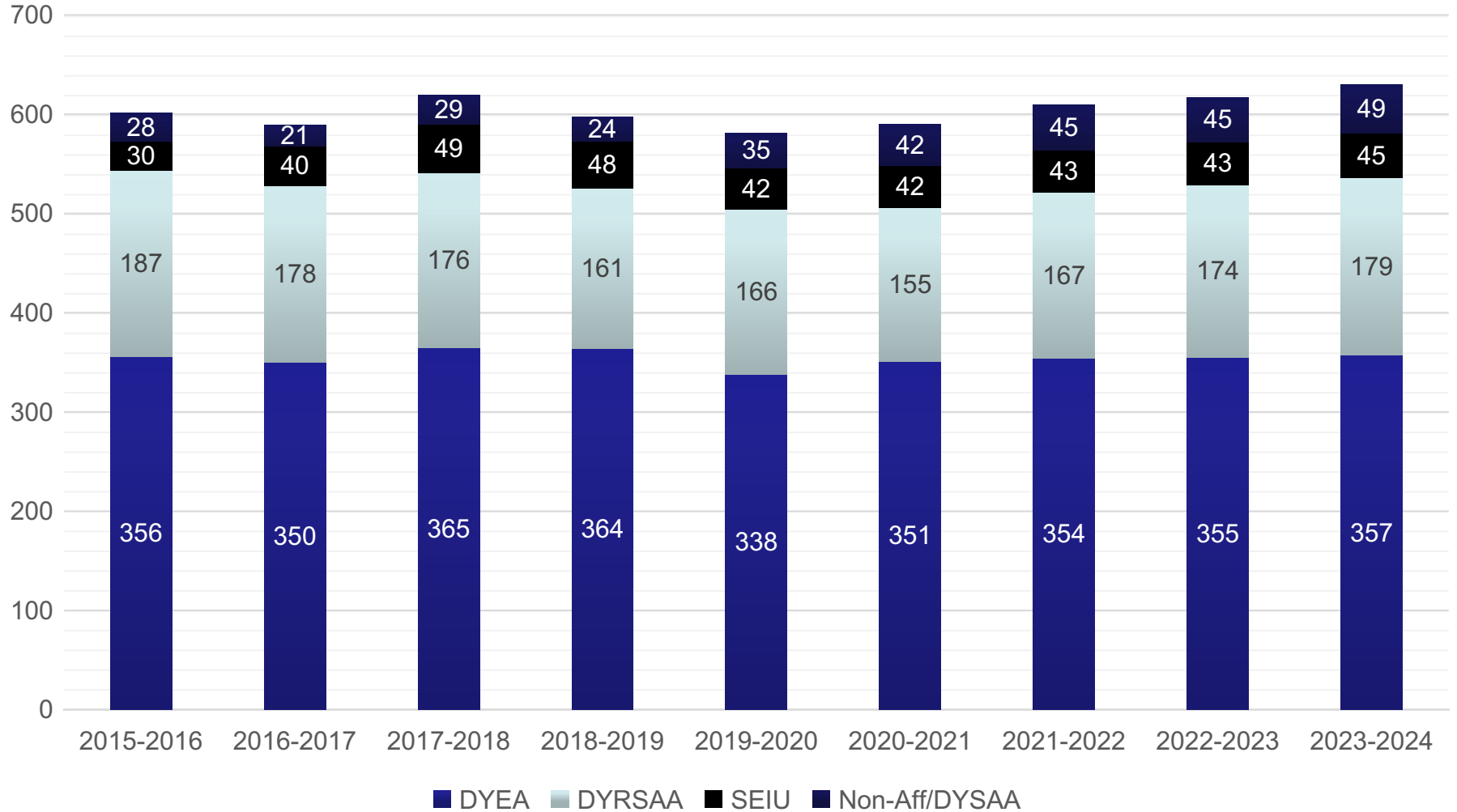
## College Plans

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%



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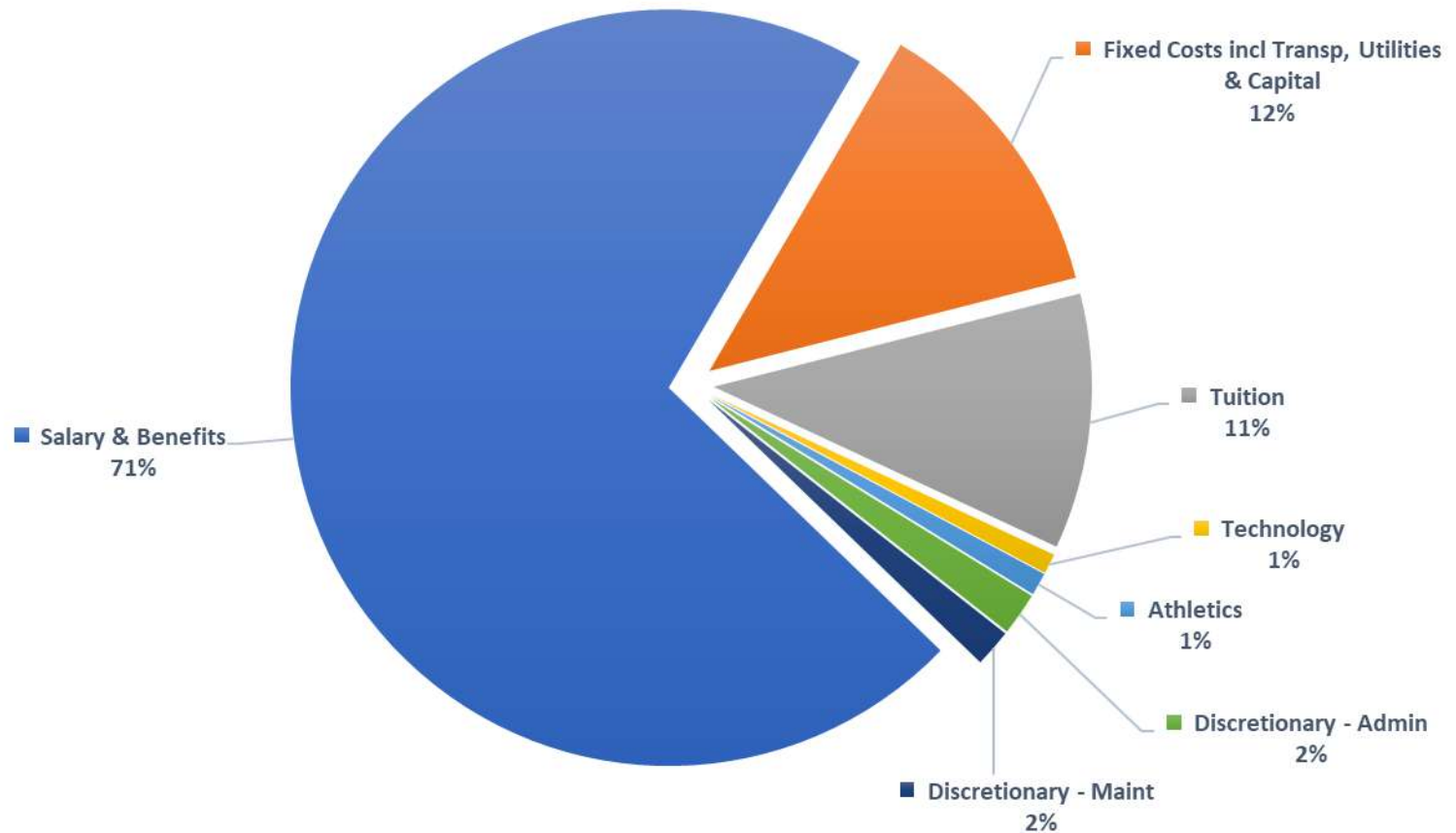
## Staffing Level





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## FY 2024 Budget by Category



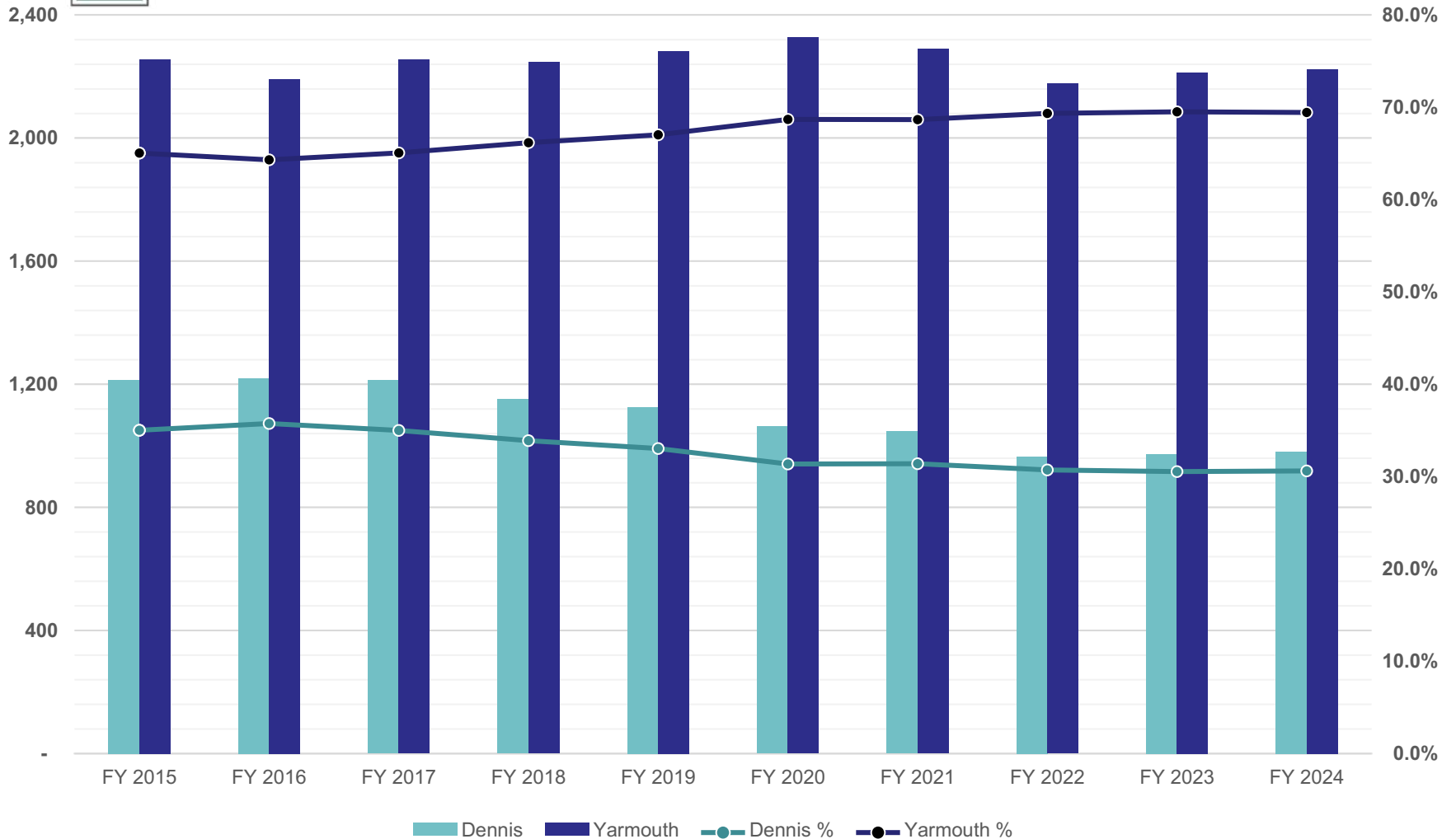


# Foundation Enrollment

	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 2020-2024</b>		<b>30.909%</b> (Last: 31.394%)		<b>69.091%</b> (Last: 68.606%)	



# Foundation Enrollment







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## State Aid Update

FY25 – available January 24, 2024

Net State Aid:

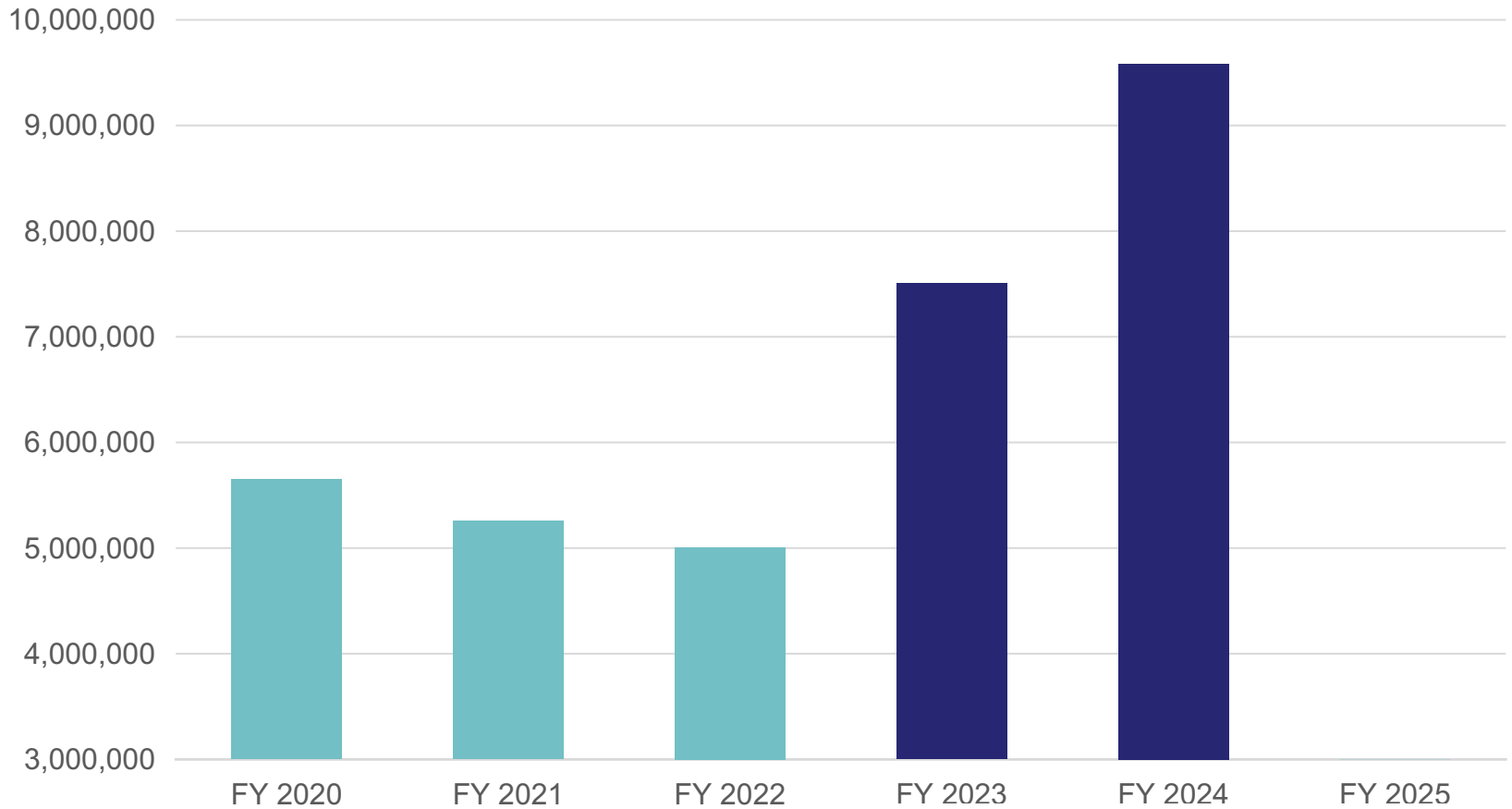
- FY24 \$9,582,703
- FY23 \$7,506,020
- FY22 \$5,009,258
- FY21 \$5,254,917
- FY20 \$5,649,121

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



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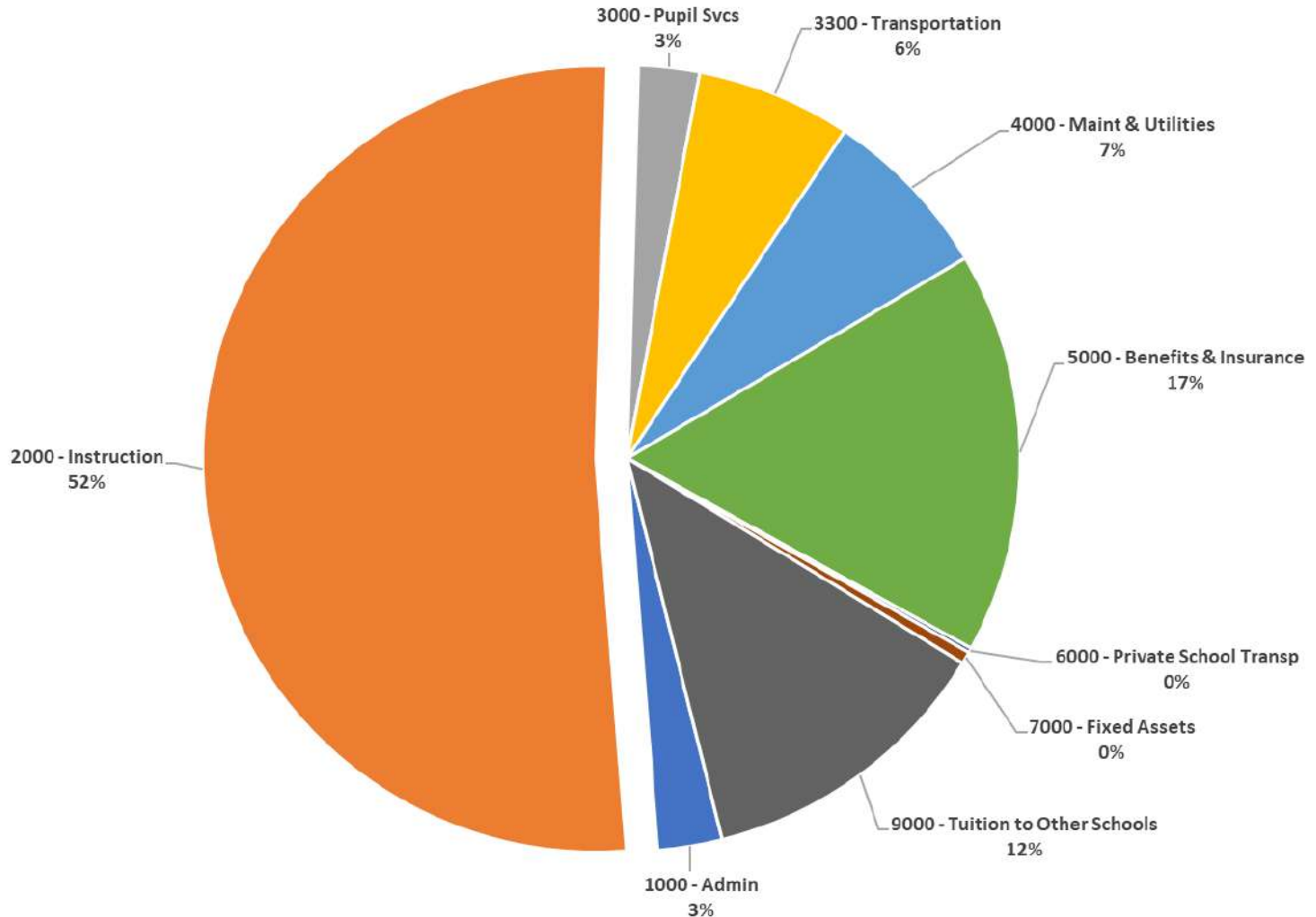
## FY 2025 Initial Budget by DESE Function Code

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	20



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## FY 2024 Budget by DESE Function Code





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## 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



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## 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**



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## 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





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## 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)   |           |



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## 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)



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## 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%



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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)	
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subtotal – Operating Budget:	<b>68,650,854</b>	<b>72,157,630</b>	<b>77,699,650</b>	<b>5,542,020</b>	7.68%
8000 - Debt Service	3,125,355	3,861,878	4,009,150	147,272	28



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## 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?**

