

2025 Blue Hills Operating Budget





2025 Budget Goals

Allocate Resources to Achieve

1. **Financial Goal**-To identify, secure and responsibly manage district financial resources to effectively and adequately support educational objectives of the district.
2. **School Building Goal**-Maximize operational efficiency created by our renovation project through the establishment of a comprehensive maintenance plan for existing facilities. Also, to focus on larger capital projects including expansion on our school wide safety and security.
3. **Teaching and Learning** -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
4. **Admissions, Recruitment and Retention**-Allocate resources for outreach and onboarding of potential staff, current staff and students. Provide meaningful professional learning for all staff in order to create engaging learning opportunities for the benefit of all our students
5. **Community Relations and Culture**-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. To allocate resources to expand workforce development and training as well as purposefully commit funds to expanding resources for English Language Learner admissions.



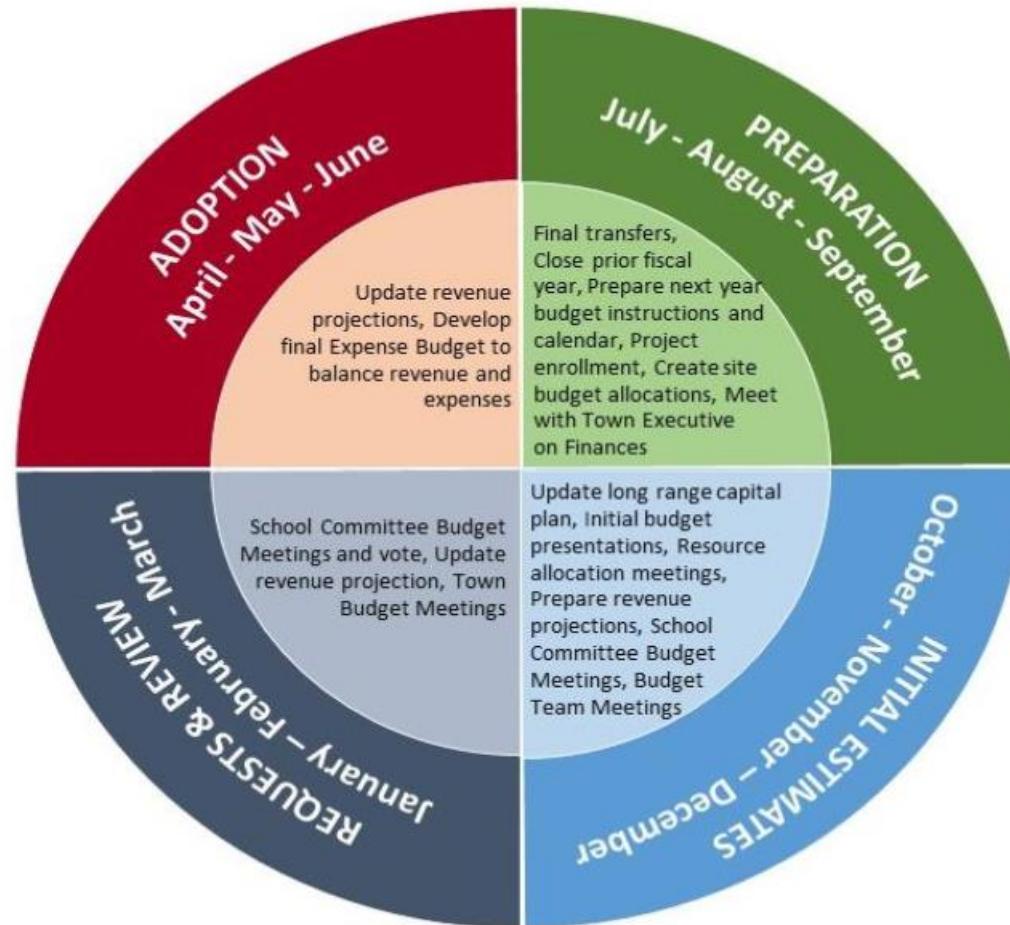
2025 Budget Priorities

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.

Budget Timeline



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:

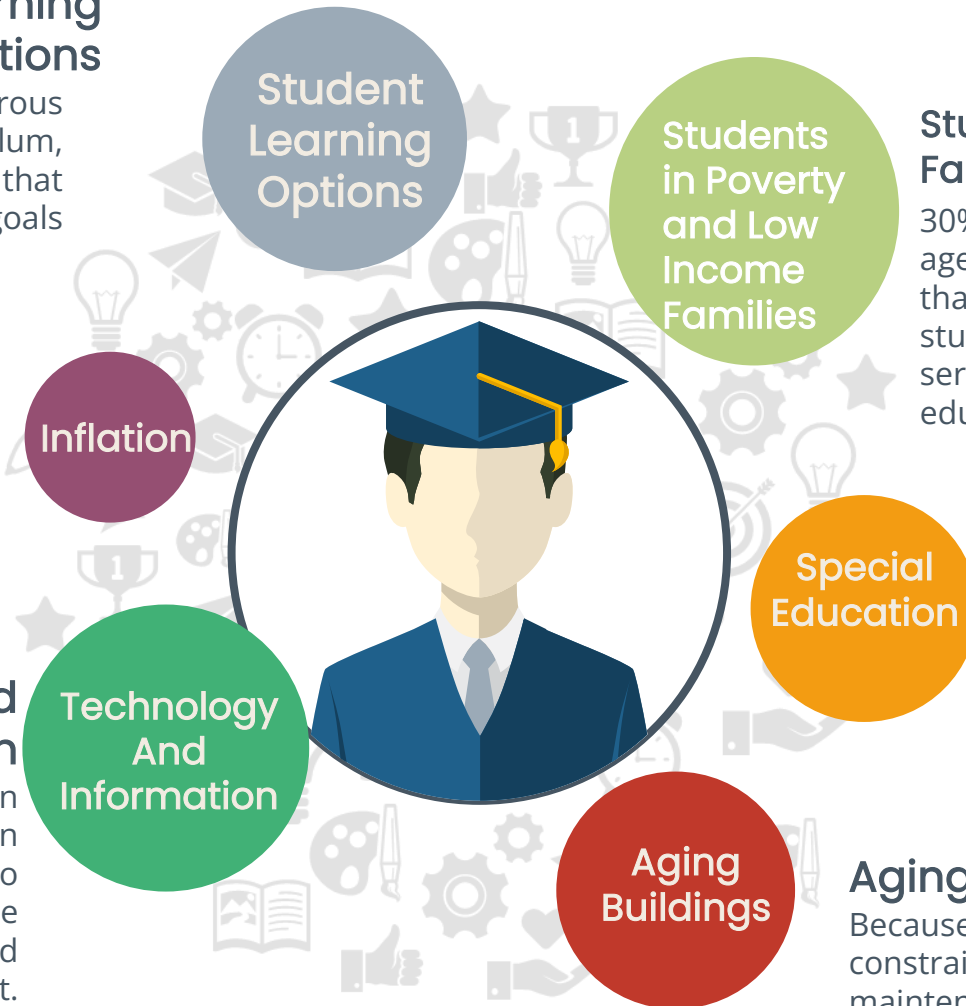
- 1) More students are being classified as learning disabled,
- 2) Other local social agencies are covering less of the needs of Special Ed. students, leaving schools to shoulder more of the cost

Special Education

Aging Buildings

Aging Buildings

Because of budgetary constraints, deferred maintenance activities and outdated facilities, spending on building improvements will soar.



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.



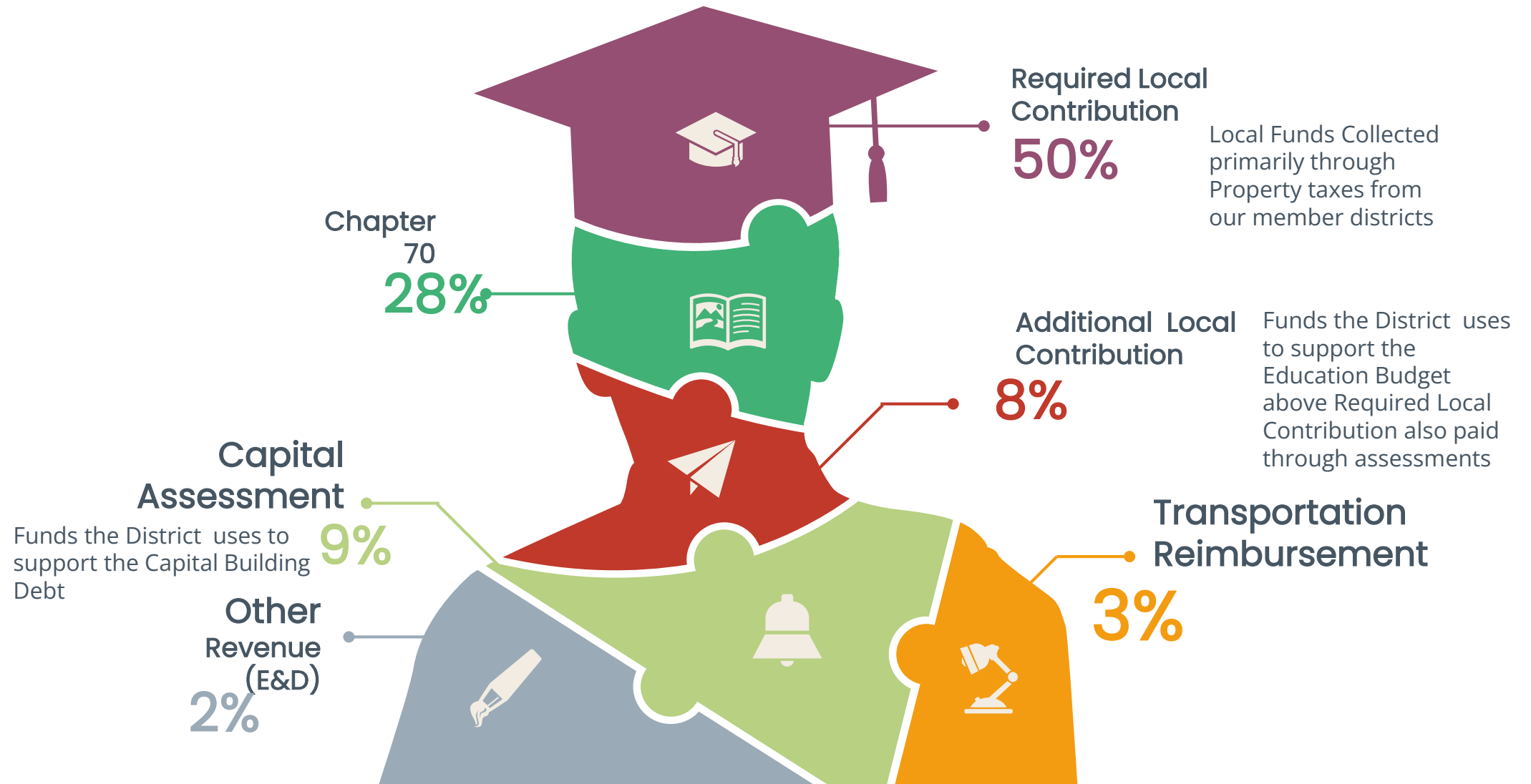
Analysis

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.

Where Does Our Funding Come From

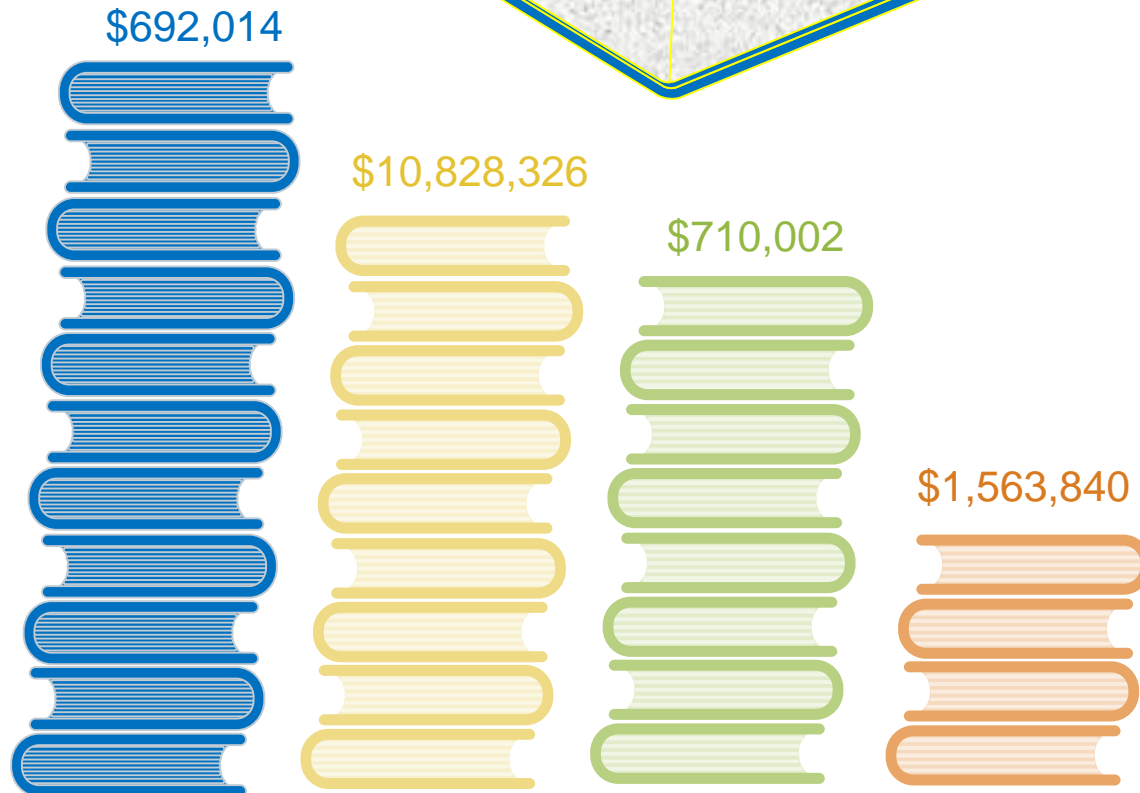
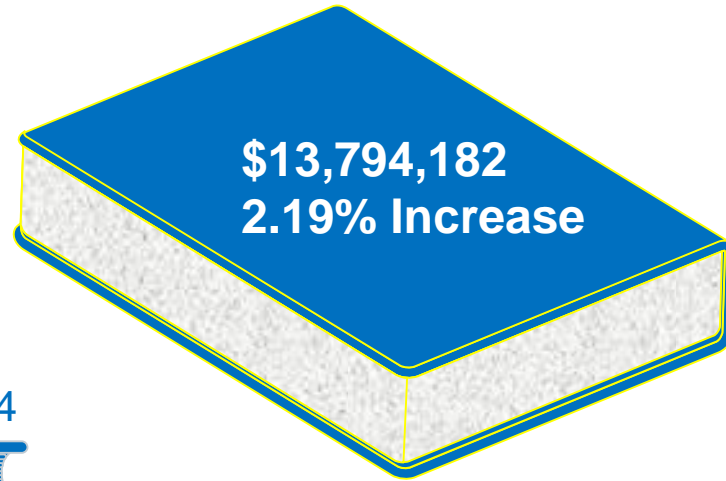


2025 Budget Request Breakdown



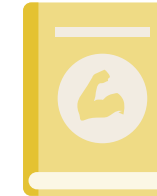
	2025 Request	2024 Budget	2023 Budget	2023 Actual	Change from 2024 \$	Change from 2024 %
SALARY ACCOUNTS						
1000 DISTRICT LEADERSHIP AND ADMINISTRATION	692,014	677,173	618,376	579,674	14,841	2.19%
2000 INSTRUCTION	10,828,326	10,593,610	10,286,389	10,638,902	234,716	2.22%
3000 STUDENT SERVICES	710,002	701,810	567,710	569,662	8,192	1.17%
4000 OPERATIONS and MAINTENANCE OF PLANT	1,563,840	1,526,530	1,482,496	1,429,551	37,310	2.44%
TOTALS	\$13,794,182	\$13,499,123	\$12,954,970	\$13,217,789	\$295,059	2.19%
EXPENSE ACCOUNTS						
	2025 Request	2024 Budget	2023 Budget	2023 Actual	Change from 2024 \$	Change from 2024 %
1000 DISTRICT LEADERSHIP AND ADMINISTRATION	337,620	294,777	321,436	289,953	42,843	14.53%
2000 INSTRUCTION	902,475	830,037	810,977	889,416	72,438	8.73%
3000 STUDENT SERVICES	1,537,974	1,416,383	1,293,597	1,359,071	121,591	8.58%
4000 OPERATIONS and MAINTENANCE OF PLANT	1,828,365	1,639,701	1,621,490	1,441,194	188,664	11.51%
5000 FIXED CHARGES	5,469,755	5,051,666	4,894,213	4,700,245	418,089	8.28%
7000 & 8000 CAPITAL PROJECTS	2,711,053	2,397,830	2,420,306	2,373,741	313,223	13.06%
TOTALS	\$12,787,242	\$11,630,395	\$11,362,019	\$11,053,620	\$1,156,847	9.95%
TOTAL ALL ACCOUNTS	\$26,581,424	\$25,129,518	\$24,316,989	\$24,271,409	\$1,451,906	5.78%

2025 Salary Accounts



1000 District Leadership + 2.19%

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



2000 Instructional +2.22%

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 +1.17%

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



4000 Operations and Maintenance +2.44%

Includes custodial services, grounds maintenance, building security and technology



2025 Salary Accounts

This budget is built without the full knowledge of contractual salary increases for 2025. The 2025 contracts of all 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. The chart below is a summary of the district's staffing plan for FY25.

District Staffing Plan FY25

Total Positions	2024 FTE	2025 FTE	Proposed FTE + or - 2025
Instructional Staff	103.5	101.5	-2
Facilities and IT Staff	21.5	21.5	0
Administrative Staff	11.5	10.5	-1
Administrative Support Staff	15	15	0
Totals	151.5	148.5	-3

We had a reduction of three FTE's due to the closure of the Post-Secondary LPN Program for FY25. This doesn't reduce our salary expenses as they were paid from their revolving account.



1000 Salary Account Major Changes

Description	FY25 Proposed	FY24 Budget	FY23 Budget	FY23 Actual	Change \$	Change %
1110 District School Committee	\$58,728	\$55,758	\$50,809	\$56,578	\$2,970	5.3%
1210 Superintendent	\$250,450	\$245,539	\$233,386	\$233,375	\$4,911	2.0%
1410 Business Office	\$382,836	\$375,875	\$334,181	\$289,721	\$6,961	1.9%
1000 Totals	\$692,014	\$677,172	\$618,376	\$579,674	\$14,842	2.19%

- No major changes, increase due to estimated contractual obligations

2000 Salary Account Major Changes



Description	FY25 Proposed	FY24 Proposed	FY23 Budget	FY23 Actual	Change \$	Change %
2110 Curriculum Directors	\$524,868	\$515,575	\$498,988	\$501,409	\$9,293	1.8%
2120 - Department Head	\$145,166	\$142,319	\$140,318	\$185,949	\$2,847	2.0%
2210 School Leadership	\$527,274	\$516,658	\$494,772	\$491,578	\$10,616	2.1%
2305 Classroom Teachers	\$8,436,589	\$8,278,813	\$8,019,030	\$8,427,509	\$157,776	1.9%
2325 Substitutes	\$205,000	\$170,902	\$176,961	\$93,496	\$34,098	20.0%
2330 - Instructional Support	\$29,119	\$28,548	\$37,650	\$39,534	\$571	2.0%
2340 Library Media Specialist	\$99,035	\$97,093	\$95,189	\$95,189	\$1,942	2.0%
2354 Teacher Mentor Program	\$10,430	\$9,835	\$8,524	\$8,524	\$595	6.0%
2356 Professional Development	\$36,000	\$35,000	\$35,000	\$16,093	\$1,000	2.9%
2710 Guidance	\$542,948	\$532,302	\$519,073	\$518,895	\$10,646	2.0%
2800 Psychological Services	\$271,897	\$266,565	\$260,883	\$260,726	\$5,332	2.0%
2000 Totals	\$10,828,326	\$10,593,610	\$10,286,389	\$10,638,902	\$234,716	2.22%

- Substitutes line increase due to anticipated contractual obligations and absences



3000 Salary Account Major Changes

Description	FY25 Proposed	FY24 Proposed	FY23 Budget	FY23 Actual	Change \$	Change %
3100 Attendance	\$5,228	\$5,125	\$5,750	\$5,500	\$103	2.0%
3200 Health Services	\$164,736	\$161,506	\$103,341	\$102,622	\$3,230	2.0%
3400 Food Services	\$71,688	\$69,600	\$65,000	\$65,920	\$2,088	3.0%
3510 Athletics	\$303,092	\$295,170	\$241,721	\$242,789	\$7,922	2.7%
3520 Other Student Activities	\$69,460	\$76,490	\$74,414	\$59,156	-\$7,030	-9.2%
3600 School Security	\$95,798	\$93,919	\$77,484	\$93,674	\$1,879	2.0%
3000 Totals	\$710,002	\$701,810	\$567,710	\$569,661	\$8,192	1.17%

- Other Student Activities line decrease due to trend expense for cafeteria lunch duty

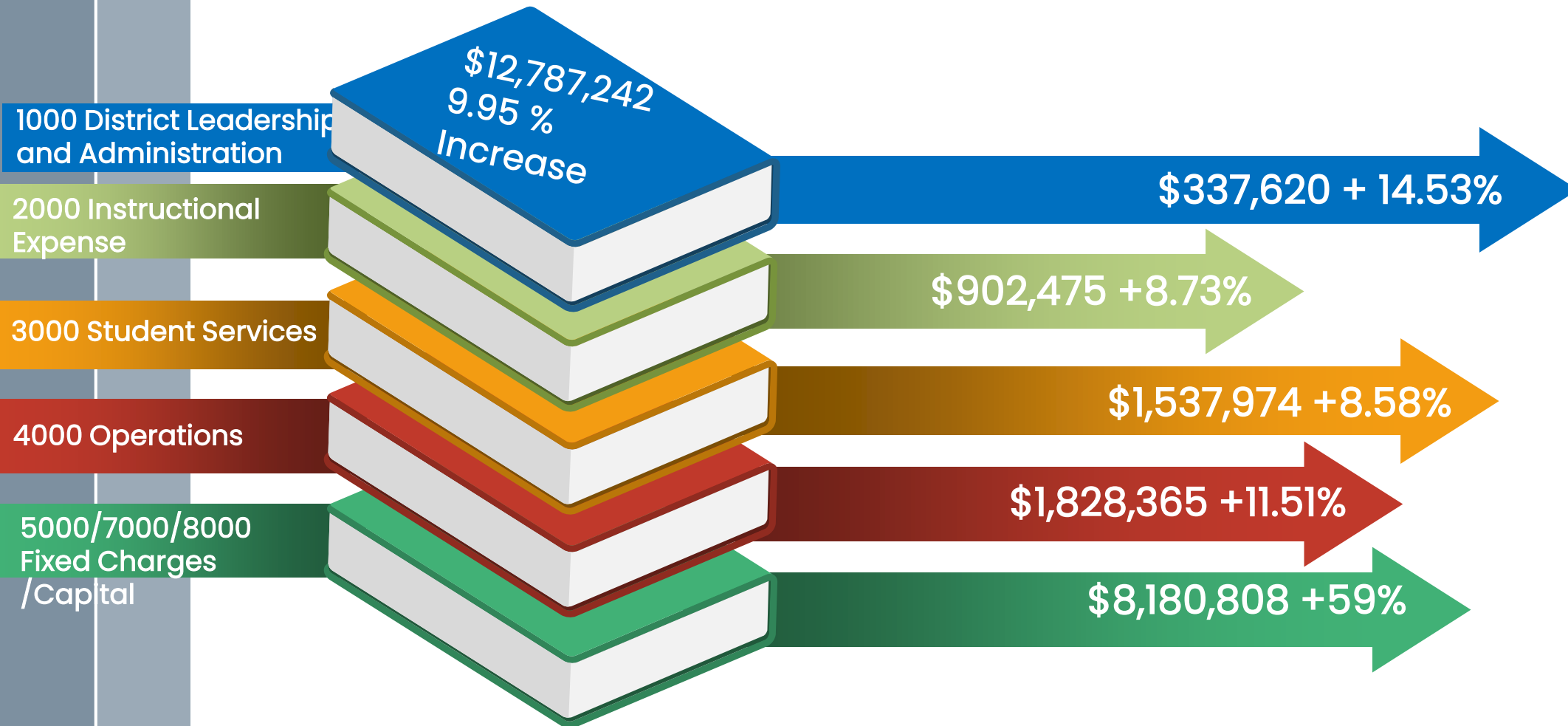


4000 Salary Account Major Changes

Description	FY25 Proposed	FY24 Proposed	FY23 Budget	FY23 Actual	Change \$	Change %
4110 Custodial Services	\$553,653	\$542,796	\$524,790	\$502,309	\$10,857	2.0%
4210 Maintenance of Grounds	\$721,425	\$710,044	\$705,790	\$671,489	\$11,381	1.6%
4220 Maintenance of Buildings	\$30,000	\$20,000	\$27,111	\$27,111	\$10,000	50.0%
4450 District Technology	\$258,762	\$253,690	\$224,806	\$228,642	\$5,072	2.0%
4000 Totals	\$1,563,840	\$1,526,530	\$1,482,496	\$1,429,551	\$37,310	2.44%

- Maintenance of Buildings Line increase due to anticipated summer projects

FY25 EXPENSE ACCOUNTS





1000 Expense Account Major Changes

Description	FY25 Proposed	FY24 Budget	FY23 Budget	FY23 Actual	Change \$	Change %
1110 District School Committee	\$59,000	\$60,000	\$59,830	\$49,599	-\$1,000	-1.67%
1210 Superintendent	\$70,000	\$62,787	\$71,071	\$77,910	\$7,213	11.49%
1410 Business Office	\$43,820	\$36,090	\$60,120	\$57,609	\$7,730	21.42%
1420 Human Resources	\$1,200	\$1,200	\$1,200	\$1,975	\$0	0.00%
1430 Legal Services	\$75,000	\$60,000	\$57,500	\$20,113	\$15,000	25.00%
1450 District Technology	\$88,600	\$74,700	\$71,715	\$82,748	\$13,900	18.61%
1000 Totals	\$337,620	\$294,777	\$321,436	\$289,953	\$42,843	14.53%

- Superintendent line increase due to accommodation of contractual increases including public relations, professional development, and mileage-related expenses
- Business Office increase due to contractual increases for outside audit services and software services
- Legal Services line increase due to anticipated expected growth in legal needs for the school district
- District Technology increases due to increases in district software/contractual services, district hardware repairs and ClickShare presentation devices

2000 Expense Account Major Changes



Description	FY25 Proposed	FY24 Budget	FY23 Budget	FY23 Actual	Change \$	Change %
2110 Curriculum Directors	\$5,500	\$6,000	\$6,000	\$2,130	-\$500	-8.33%
2120 Department Heads	\$34,000	\$24,000	\$18,500	\$26,709	\$10,000	41.67%
2210 School Leadership	\$15,000	\$15,000	\$15,000	\$8,382	\$0	0.00%
2250 Non Inst. Building Technology	\$27,650	\$24,200	\$16,150	\$14,091	\$3,450	14.26%
2345 Distance Learning	\$7,749	\$5,749	\$4,539	\$3,529	\$2,000	34.79%
2356 Prof. Development Stipends	\$6,000	\$6,000	\$6,000	\$2,945	\$0	0.00%
2358 Professional Development	\$12,000	\$12,000	\$12,000	\$0	\$0	0.00%
2410 Text and Instruct. Material	\$65,768	\$52,055	\$58,736	\$46,316	\$13,713	26.34%
2415 Other Instructional Materials	\$276,718	\$257,514	\$246,606	\$386,606	\$19,204	7.46%
2420 Instructional Equipment	\$124,624	\$133,369	\$150,793	\$129,250	-\$8,745	-6.56%
2430 General Supplies	\$55,000	\$54,000	\$51,000	\$89,260	\$1,000	1.85%
2440 Other Instructional Services	\$2,500	\$7,875	\$6,100	\$3,331	-\$5,375	-68.25%
2451 Instructional Technology	\$147,697	\$88,840	\$109,901	\$116,030	\$58,857	66.25%
2453 Instructional Hardware	\$19,000	\$34,000	\$10,000	\$9,030	-\$15,000	-44.12%
2455 Inst. Software	\$95,069	\$97,935	\$88,152	\$45,779	-\$2,866	-2.93%
2710 Guidance	\$5,200	\$3,500	\$3,500	\$3,030	\$1,700	48.57%
2720 Assessment	\$0	\$5,000	\$5,000	\$0	-\$5,000	-100.00%
2800 SPED Services for Students	\$3,000	\$3,000	\$3,000	\$3,000	\$0	0.00%
2000 Totals	\$902,475	\$830,037	\$810,977	\$889,416	\$72,438	8.73%



2000 Expense Account Major Changes Cont.

- Department Heads line increase due to admissions public relations/advertisement which includes open house, showcase and acceptance reception
- Non-Instructional Building Technology line increases due to software/contractual services such as PowerSchool, Family ID, Mosaic
- Distance Learning line increase due to software/contractual services for I-Car testing, CCAR SP2 Safety test and 5-day wrap training
- Text and Instructional Materials line increase due to the purchase of textbooks for Grade 9 & Grade 10 (The Americans), textbooks and curriculum for Automotive Tech, Computer Inf., Cosmetology, Criminal Justice, Drafting, Early Ed., Health Assisting and Metal Fab.
- Other Instructional Materials line increase due to purchase of supplies for all programs and academic classrooms
- Instructional Equipment line decrease due to need
- Instructional Technology increase due to Class of 2028 - 300 Chromebooks/licensing, Chromebook parts, replacement computers as needed, replace aging MacBook Pro \$3,500, Drafting (E-130 + teacher only)
- Instructional Hardware line decrease due to need



3000 Expense Account Major Changes

Description	FY25 Proposed	FY24 Budget	FY23 Budget	FY23 Actual	Change \$	Change %
3200 Health Services	\$10,100	\$11,000	\$12,000	\$10,564	-\$900	-8.18%
3300 Transportation	\$1,135,313	\$1,073,819	\$1,018,040	\$1,010,498	\$61,494	5.73%
3400 Food Services	\$1,000	\$1,000	\$0	\$0	\$0	0.00%
3510 Athletics	\$301,391	\$261,564	\$196,457	\$243,167	\$39,827	15.23%
3520 Other Student Activities	\$50,000	\$30,000	\$29,100	\$56,768	\$20,000	66.67%
3600 Resource Officer	\$40,170	\$39,000	\$38,000	\$38,074	\$1,170	3.00%
3000 Totals	\$1,537,974	\$1,416,383	\$1,293,597	\$1,359,071	\$121,591	8.58%

- Transportation line increase due to contractual increases for services
- Athletics line increase due to additional costs for coach buses for games, ice time rentals, HUDL programs and police details
- Other Student Activities increase due to Skills USA

4000 Expense Account Major Changes



Description	FY25 Proposed	FY24 Budget	FY23 Budget	FY23 Actual	Change \$	Change %
4110 Custodial Services	\$106,000	\$84,200	\$92,200	\$87,424	\$21,800	25.89%
4130 Utility Services	\$800,902	\$754,492	\$763,700	\$710,043	\$46,410	6.15%
4210 Maintenance of Grounds	\$63,000	\$36,000	\$33,000	\$33,361	\$27,000	75.00%
4220 Maintenance of Buildings	\$460,400	\$409,100	\$382,623	\$353,603	\$51,300	12.54%
4225 Maint. of Security System	\$15,800	\$8,200	\$9,800	\$7,139	\$7,600	92.68%
4230 Maintenance of Equipment	\$148,111	\$124,659	\$105,614	\$65,177	\$23,452	18.81%
4450 Network Infrastructure	\$234,152	\$223,050	\$234,553	\$184,449	\$11,102	4.98%
4000 Totals	\$1,828,365	\$1,639,701	\$1,621,490	\$1,441,194	\$188,664	11.51%

- Custodial Services line increase due to rising costs for supplies and trend spending
- Utility Services line increase due to energy costs for electricity and gas
- Maintenance of Grounds line increases for supplies due to supply chain shortages, high fuel prices
- Maintenance of Buildings line increase due to increases for contractual services such as hazardous waste, supplies for building, replacement of student desks, anticipated special projects including permanent shade structure for Early Ed., additional safety showers in Auto Body, Metal Fab., and Carpentry
- Maintenance of Security System line increase due to software/contractual services for Raptor, NVR license
- Maintenance of Equipment line increase due to replacement of aging equipment and supply increases
- Network Infrastructure line increase due to contracted services for services such as Microsoft, Cogent, AT&T, Antivirus software, Digital Persona Licensing



5000 Expense Account Major Changes

Description	FY25 Proposed	FY24 Budget	FY23 Budget	FY23 Actual	Change \$	Change %
5100 Employee Retirement	\$995,599	\$929,780	\$878,969	\$886,617	\$65,819	7.08%
5150 Employee Separation Costs	\$15,000	\$12,500	\$5,000	\$6,342	\$2,500	20.00%
5200 Insurance Programs	\$2,733,549	\$2,507,747	\$2,228,762	\$2,231,088	\$225,802	9.00%
5250 Insurance for Retired Emp.	\$1,430,232	\$1,312,139	\$1,506,094	\$1,309,274	\$118,093	9.00%
5260 Other Non-Emp. Insurance	\$242,375	\$216,500	\$208,940	\$204,021	\$25,875	11.95%
5300 Rental Lease of Equipment	\$53,000	\$48,000	\$45,810	\$37,764	\$5,000	10.42%
5450 Debit Service (BANS)	\$0	\$25,000	\$20,639	\$25,139	-\$25,000	-100.00%
5000 Totals	\$5,469,755	\$5,051,666	\$4,894,213	\$4,700,245	\$418,089	8.28%

- Employment Retirement line increase due to PERAC FY25 schedule
- Insurance Programs – Insurance for Retired Employees line increase due to GIC estimated cost for health insurance programs
- Other Non-Employee Insurance line increase due to estimated cost for building, vehicle and liability costs
- Debit Service (BANS) line decrease due to need



7000 & 8000 Expense Account Major Changes

Description	FY25 Proposed	FY24 Budget	FY23 Budget	FY23 Actual	Change \$	Change %
7200 Improvement of Buildings	\$386,835	\$200,000	\$250,000	\$214,869	\$186,835	93.42%
7300 Improvement of Equipment	\$45,000	\$25,000	\$0	\$6,238	\$20,000	80.00%
7500 Capital Motor Vehicles	\$0	\$79,000	\$74,349	\$0	-\$79,000	-100.00%
7000 Totals	\$431,835	\$304,000	\$324,349	\$221,107	\$127,835	42.1%
Description	FY25 Proposed	FY24 Budget	FY23 Budget	FY23 Actual	Change \$	Change %
8100 Long Term Debt Principal	\$810,000	\$765,000	\$730,000	\$730,000	\$45,000	5.88%
8200 Long Term Debt Interest	\$1,469,218	\$1,328,831	\$1,365,956	\$1,422,634	\$140,387	10.56%
8000 Totals	\$2,279,218	\$2,093,831	\$2,095,956	\$2,152,634	\$185,387	8.85%

- Improvement of Buildings line increase due to stabilization trust fund transfer, OPEB (Other Post-Employment Benefits) Trust fund transfer, front entrance paving, cafeteria flooring
- Improvement of Equipment line increase due to purchase of teachers desks and chairs
- Capital Motor Vehicles line decrease due to purchase of a MFASB in FY24
- Long Term Debt Principal and Interest line increase due to last short term BAN sale November 2023

2025 Blue Hills Operating Budget

Assessment Calculations



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.

MUNICIPAL LOCAL CONTRIBUTION

House 1 Governor's Budget Released January 24, 2024. Once budget is released, the Chapter 70 and minimum local contribution numbers are released



Massachusetts Department of Elementary and Secondary Education Office of School Finance



FY25 Chapter 70

Regional District Enrollment and Contributions by Member City or Town

The table below presents the minimum required local contribution for each member to the selected regional district.

Note: A city or town might belong to more than one regional district (e.g., a regional district and a vocational district) and therefore be required to contribute to multiple districts. See the *regional allocation* tab for a full list of minimum required contributions for each city or town.

Foundation enrollments are presented as whole numbers. The change column reflects differences prior to rounding.

806 Blue Hills

LEA	Member Total	Foundation Enrollment in Regional District			Required Minimum Contribution to Regional District		
		FY24	FY25	Change	FY24	FY25	Change
		925	928	3	12,979,952	13,167,924	187,972
	18Avon	50	47	-3	616,606	623,318	6,712
	40Braintree	157	160	3	2,449,541	2,670,557	221,016
	50Canton	82	75	-7	1,431,388	1,356,255	-75,133
	73Dedham	101	102	1	1,758,793	1,702,520	-56,273
	133Holbrook	99	110	11	1,013,014	1,151,167	138,153
	189Milton	51	34	-17	871,892	607,794	-264,098
	220Norwood	108	108	0	1,636,301	1,662,938	26,637
	244Randolph	269	287	18	3,062,119	3,302,571	240,452
	335Westwood	8	5	-3	140,298	90,804	-49,494

FY25 Chapter 70 Summary



Massachusetts Department of Elementary and Secondary Education

FY25 Chapter 70 Summary

806 Blue Hills

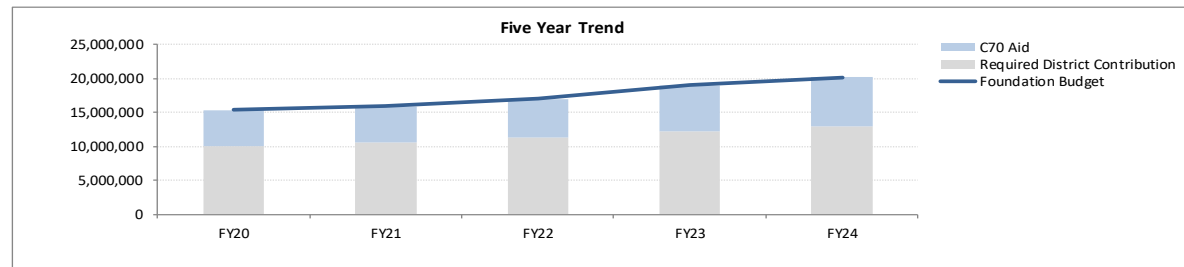


Aid Calculation FY25

Prior Year Aid	
1 Chapter 70 FY24	7,200,675
Foundation Aid	
2 Foundation budget FY25	20,634,317
3 Required district contribution FY25	13,167,924
4 Foundation aid (2 - 3)	7,466,393
5 Increase over FY24 (4 - 1)	265,718
Minimum Aid	
6 Minimum \$30 per pupil increase	27,840
7 Minimum aid amount (if line 6 - line 5 > 0, then line 6 - line 5, otherwise 0)	0
Subtotal	
8 Sum of 1,5,7	7,466,393
Minimum Aid Adjustment	
9 Minimum aid adjustment	7,228,515
10 Aid adjustment increment (if line 9 - line 8 > 0, then line 9 - line 8, otherwise 0)	0
Non-Operating District Reduction to Foundation	
11 Reduction to foundation	0
Hold Harmless Aid	
12 Hold harmless aid	0
FY25 Chapter 70 Aid	
13 Sum of 1,5,7,10, 12 minus 11	7,466,393

Comparison to FY24

	FY24	FY25	Change	Pct Chg
Enrollment	925	928	3	0.32%
Foundation budget	20,180,627	20,634,317	453,690	2.25%
Required district contribution	12,979,952	13,167,924	187,972	1.45%
Chapter 70 aid	7,200,675	7,466,393	265,718	3.69%
Required net school spending (NSS)	20,180,627	20,634,317	453,690	2.25%
Target aid share	28.62%	28.96%		
C70 % of foundation	35.68%	36.18%		
Required NSS % of foundation	100.00%	100.00%		



Note on Minimum Aid Adjustment on lines 9 and 10:

The minimum aid adjustment is the sum of (a) the greater of foundation aid or base aid determined based on the FY21 base and incremental rates, inflated to FY24, and (b) foundation enrollment multiplied by \$30. The aid adjustment increment (line 10) is the line 9 amount less the line 8 amount if the difference is positive. Otherwise, the increment is zero.

FY 24-25 Budget Worksheet

BUDGETED EXPENDITURES

Blue Hills Regional Technical High School 2025 Operating Budget	\$	24,102,207
Transfer E & D to Stabilization Fund	\$	150,000
Transfer E & D to OPEB Fund	\$	50,000
MSBA Renovation 2025 Capital Debt Service	\$	2,279,217
Total 2025 Operating & Capital Budget, Debt Service, & Stabilization Funding		\$ 26,581,424

REVENUE BY SOURCE

State Funding

Projected Chapter 70 Aid	\$	7,466,393
Budgeted Transportation Aid	\$	782,073
State Funding Subtotal		\$ 8,248,466

E & D Funding

E & D Applied to operating Budget	\$	350,000
E & D Funding Subtotal		\$ 350,000

Regional Member Assessments

Required Contribution	13,167,924	
Assessed Contribution	2,335,817	
BH Operating Budget Assessment		\$ 15,503,741

Total Blue Hills Operating Budget Revenue Sources \$ 24,102,207

E & D Funding

E & D Applied to Stabilization	150,000	
E & D Applied to OPEB	50,000	
E & D Funding Subtotal		\$ 200,000

Total Blue Hills Stabilization Fund Revenue Sources \$ 200,000

Capital Debt Service Assessments

Principal	\$ 810,000	
Interest	\$ 1,469,217	
Capital Debt Service Assessment Subtotal		\$ 2,279,217

Total Blue Hills Capital Debt Service Assessment Revenue Sources \$ 2,279,217

Total Operating and Capital Budget Funding - All Sources **\$ 26,581,424**

ADDITIONAL ASSESSMENTS

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

Total Blue Hills Operating Budget 2025 **\$ 26,738,478**





FY25 Budget Worksheet Cont.

>

EXPENSE & REVENUE SUMMARY				
	<u>2024</u>	<u>2025</u>	<u>% Change</u>	
Operating Budget	\$ 22,735,686	\$ 24,102,207	6.01%	
Debt Service	\$ 2,093,831	\$ 2,279,217	8.85%	
Stabilization Fund Assessment	\$ 300,000	\$ 150,000	-50.0%	
OPEB Fund Assessment	\$ -	\$ 50,000	0.0%	
Total	\$ 25,129,517	\$ 26,581,424	5.78%	
State Funding	\$ 7,825,675	\$ 8,248,466	5.4%	
E & D Funding	\$ 350,000	\$ 350,000	0.0%	
Chapter 70 Required Contribution	\$ 12,979,952	\$ 13,167,924	1.4%	
Blue Hills Operating Assessment	\$ 1,580,059	\$ 2,335,817	47.8%	
Capital Assessment	\$ 2,093,831	\$ 2,279,217	8.9%	
E & D Transferred to Stabilization & OPEB Funds	\$ 300,000	\$ 200,000	0.0%	
Total	\$ 25,129,517	\$ 26,581,424	5.78%	
Additional Assessments	\$ 157,054	\$ 157,054	0.0%	



2025 MUNICIPAL ASSESSMENT RATIONAL

The following five items are key factors in calculating to 2025 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

Projected Chapter 70 Blue Hills FY24 - 25 Municipal Assessments

Towns	10/1/2022 Foundation Enrollment for 2024 Budget	% of students by town	10/1/2023 Foundation Enrollment for 2025 Budget	% of students by town	change in student s, 24 to 25	% increase decrease 24 to 25	FY25 Required Contribution Gov. Budget	BH Operating Budget Assessment	Renovation 4-Year Enrollment %	Renovation Assessment	Stabilization Assessment	School to Careers FY25 Assessment	Total Requested FY25 assessment	Total Requested FY24 assessment	Assessment Inc./(Decr.)	Percentage Inc./(Decr.)
Avon	50	5.4%	47	5.1%	-3	-6.0%	623,318	\$118,301	5.60%	127,656	0	15,058	884,333	845,307	39,026	4.62%
Braintree	157	17.0%	160	17.2%	3	1.9%	2,670,557	\$402,727	16.12%	367,476	0	0	3,440,760	3,047,374	393,386	12.91%
Canton	82	8.9%	75	8.1%	-7	-8.5%	1,356,255	\$188,778	8.18%	186,526	0	27,970	1,759,530	1,770,018	(10,488)	-0.59%
Dedham	101	10.9%	102	11.0%	1	1.0%	1,702,520	\$256,739	10.93%	249,115	0	27,970	2,236,344	2,186,656	49,688	2.27%
Holbrook	99	10.7%	110	11.9%	11	11.1%	1,151,167	\$276,875	11.83%	269,565	0	15,058	1,712,665	1,450,089	262,576	18.11%
Milton	51	5.5%	34	3.7%	-17	-33.3%	607,794	\$85,580	4.59%	104,727	0	15,058	813,159	1,073,827	(260,668)	-24.27%
Norwood	108	11.7%	108	11.6%	0	0.0%	1,662,938	\$271,841	11.34%	258,410	0	27,970	2,221,159	2,072,784	148,375	7.16%
Randolph	269	29.1%	287	30.9%	18	6.7%	3,302,571	\$722,392	30.72%	700,249	0	27,970	4,753,182	4,195,787	557,395	13.28%
Westwood	8	0.9%	5	0.5%	-3	-37.5%	90,804	\$12,585	0.68%	15,492	0	0	118,881	169,054	(50,173)	-29.68%
Totals	925	100.0%	928	100.0%	3	0.3%	\$13,167,924	\$2,335,817	100%	2,279,217	\$0	\$157,054	17,940,012	\$16,810,896	\$1,129,116	6.72%

Dedham Data Summary



› Municipal Assessment & Enrollment History Fact Sheet – Dedham

Current Enrollment as of 3.11.24

	Grade 9	Grade 10	Grade 11	Grade 12	Total Enrollment
Dedham	26	25	31	21	103

Enrollment *DOE October 1st Number

	10/1/2023 Enrollment for FY25	10/1/2022 Enrollment for FY24	10/1/2021 Enrollment for FY23	10/1/2020 Enrollment for FY22	10/1/2019 Enrollment for FY21
Dedham	102	101	105	94	93

Application to Enrollment History

	<u>CLASS OF 2024</u>	<u>CLASS OF 2025</u>	<u>CLASS OF 2026</u>	<u>CLASS OF 2027</u>		
Dedham	2020-2021	2021-2022	2022-2023	2023-2024	4-Year Avg.	23-24 Rank
Applicants	61	67	66	61	64	4
% Accepted	72%	64%	59%	56%	62.7%	5
% Actually Enrolled	41%	54%	41%	43%	44.7%	7

Dedham Data Summary



Assessment History

	Proposed FY25	FY24	FY23	FY22	FY 21	FY 20	FY 19
Dedham	2,236,344	2,186,656	2,184,334	2,008,969	1,989,849	1,872,387	1,601,848

Assessment Change Year to Year

	Proposed FY25	FY 24	FY 23	FY 22	FY 21	FY 20	FY 19	7 year net change
Dedham	49,688	2,322	175,365	19,120	117,462	270,540	156,906	791,403

Changes in Per Pupil Cost – District Average is \$19,606

Town	2025			2024			2023		
	^A Per Pupil FY25 Projected Required Contribution	^B Total Blue Hills Assessment Per Pupil	^{A+B} Total Per Pupil Assessment <u>Not</u> including <u>STC</u> <u>program</u>	^A Per Pupil FY24 Required Contribution	^B Total Blue Hills Assessment Per Pupil	^{A+B} Total Per Pupil Assessment <u>Not</u> including <u>STC</u> <u>program</u>	^A Per Pupil FY23 Required Contribution	^B Total Blue Hills Assessment Per Pupil	^{A+B} Total Per Pupil Assessment <u>Not</u> including <u>STC</u> <u>program</u>
Dedham	16,214	2,445	18,660	17,414	1,712	19,126	15,790	4,237	20,027

QUESTIONS



BHR