



## ***Berlin-Boylston Regional School District FY24 Proposed Budget***

**Approved by the School Committee  
March 18, 2023:**

- Michael Totman, Chair
- Meagan Grill, Vice Chair
- Lori-Anne Hart, Secretary
- Julie Lee, Member
- Jessica Moore Degliaberti, Member
- Lisa Mair, Member

**Presented by:**  
Carol Costello, Acting Superintendent  
Nancy J. Konisky, Director of Finance and Operations

# **FY24 Districtwide Budget Approval by School Committee On March 18, 2023**

**FY24 Budget Approved by School Committee: \$22,560,598**

**Increase: \$3,452,987**

**Overall Percentage Increase: 18%**

**Of the 18%, 47% of this increase is Special Education**

## **Includes additional positions of:**

- 1 FTE (additional) Assistant Principal at Tahanto Middle School/High School**
- 3 FTE Kindergarten Instructional Assistants at Boylston Elementary**
- 1 FTE Board Certified Behavioral Analyst spread throughout the district**

## Regarding The FY24 Budget That The School Committee Approved:

The school committee first agreed to a Level Service Budget. A level service budget simply allows the district to continue teaching students next year at the same level as this year, i.e. the same number of teachers, courses, programs, services, etc. To approve a budget below level would require cutting of staff, teachers, and services.

Then the committee discussed several items it believed crucial to the continuing success of the district in the future. These ideas came from surveys and conversations with community members and parents that speak to the need for better staff to student ratios, improved culture in the middle and high school, and a growing need for help with behavioral issues in the buildings. The committee voted to adopt these items as part of the approved budget.

1. **An assistant principal at Tahanto Middle School.** While **Tahanto** is one building, it **is two distinct schools**. Middle school students need different attention than high school students, and of all the models that have been discussed the committee felt the model of having one principal, who is responsible for everything in the building, supported by two assistant principals who are dedicated to the middle school and high school separately, was the one found to be most successful elsewhere and a fit for Tahanto.

This will **help students transition between schools**, help keep more students in Tahanto rather than leave for private school, and **afford more opportunities for students** to compete beyond high school.

2. **Board Certified Behavioral Analyst.** The committee feels that this position is crucial to helping teachers and staff throughout the district. With our **growing population** we are seeing more frequent incidents of behavioral issues with all students, and this position will greatly contribute to a **safer and better learning environment for all students**.

3. **Kindergarten Aides at Boylston Elementary School.** With upwards of **70 kindergarten students** expected to enroll in Boylston the committee felt it necessary to provide additional supervision in the classroom. These positions will be **funded by Boylston, NOT Berlin**, despite some rumors of this floating around that Berlin will have to pay for Boylston.

### As A Reminder:

***The Town of Berlin covers the budget for the Berlin Memorial School.***

***The town of Boylston covers the budget for the Boylston Elementary School.***

***Both towns share expenses at the district level and at Tahanto.***

All of this can be viewed in its entirety via a recording of the Budget Hearing from Saturday March 18, 2023 [here](#). The Passcode for this video is: rRTx8#m3

# Adjustments to FY24 Budget Approved April 4th, 2023

Town of Berlin		How Deficit will be cleared
	Approved Allocation on March 18th	Approved Allocation on April 4th
Additional School Choice Funds allocated to BMS	\$176,062	\$401,062
Additional Circuit Breaker Funds allocated to BMS	\$275,000	\$400,000
Additional School Choice Funds allocated to Tahanto	\$736,768	\$744,096
Free Cash from Town of Berlin		\$382,715
<b>Current Deficit</b>	<b>\$740,043</b>	<b>\$0.00</b>

Town of Boylston		How <u>Some</u> of the Deficit will be cleared
	Approved Allocation on March 18th	Approved Allocations on April 4th
Additional School Choice Funds allocated to BES	\$45,446	\$95,449
Additional Circuit Breaker Funds allocated to BES	\$25,000	\$125,000.00
Additional School Choice Funds allocated to Tahanto	\$736,768	\$757,983
<b>Current Deficit</b>	<b>\$270,767</b>	<b>\$106,880</b>

# FY24 Approved Budget Overview

## Berlin Memorial

### Operating Budget:

- \$5,283,791
- \$1,101,286 Increase
- 26% Increase

### Capital Budget:

- \$448,410
- \$284,410 Increase
- 173% Increase

### State Revenue:

- \$622,642

### District Revenue:

- \$4,000

## Boylston Elementary

### Operating Budget:

- \$5,838,588
- \$1,041,040, Increase
- 22% Increase

### Capital Budget:

- \$623,172
- \$558,172 Increase
- 859% Increase

### State Revenue:

- \$958,900

### District Revenue:

- \$8,000

## Tahanto MS/HS

<sup>^</sup>see page 27 for breakout by town

### Operating Budget:

- \$11,438,219
- \$1,310,661 Increase
- 13% Increase

### Capital Budget (Not Incl. P/I)\*\*:

- \$617,088\*
- \$585,088 Increase\*\*
- 21% Increase\*\*

### State Revenue:

- \$1,718,790

### District Revenue:

- \$176,000

\*Changes since last presentation:  
Health Insurance came in at 10.5% increase  
Increased Out of District Costs  
Adjustments to Personnel

\*\*Principal: \$1,040,000  
Interest: \$251,200  
Total Capital: \$1,908,288

# FY24 Approved Revenue Summary

FY24 Revenue Budget Summary							
	Berlin	Boylston	Tahanto	FY24 TOTAL			
STATE AID REVENUE					FY23	\$ VAR	% VAR
Chapter 70 Aid	\$540,409	\$832,229	\$1,423,977	\$2,796,615	\$2,438,707	\$357,908	15%
Chapter 71 Transportation Aid	\$82,234	\$126,670	\$216,736	\$425,640	\$309,291	\$116,349	38%
Charter Reimbursement			\$78,077	\$78,077	\$78,721	\$(644)	-1%
<b>Total State Aid Revenue</b>	\$622,643	\$958,899	\$1,718,790	\$3,300,332	\$2,826,719	\$473,613	17%
DISTRICT REVENUE					FY23		
Excess & Deficiency for Operating	\$0	\$0	\$150,000	\$150,000	\$150,000	\$0	0%
Medicaid Reimbursement	\$4,000	\$8,000	\$16,000	\$28,000	\$28,000	\$0	0%
Investment Income	\$0	\$0	\$9,000	\$9,000	\$9,000	\$0	0%
Miscellaneous	\$0	\$0	\$1,000	\$1,000	\$1,000	\$0	0%
<b>Total District Revenue</b>	\$4,000	\$8,000	\$176,000	\$188,000	\$188,000	\$0	0%
OPERATING ASSESSMENT							
<b>OPERATING ASSESSMENT - Berlin</b>	<b>\$4,657,149</b>		<b>\$3,213,709</b>	<b>\$7,870,858</b>	<b>\$6,541,323</b>	<b>\$1,329,535</b>	<b>20%</b>
<b>OPERATING ASSESSMENT - Boylston</b>		<b>\$4,871,688</b>	<b>\$6,329,720</b>	<b>\$11,201,408</b>	<b>\$9,677,442</b>	<b>\$1,523,966</b>	<b>16%</b>
	Berlin	Boylston	Tahanto	Total			
CAPITAL ASSESSMENT							
<b>CAPITAL ASSESSMENT - BERLIN</b>	<b>\$448,410</b>		<b>\$654,352</b>	<b>\$1,102,762</b>			
<b>CAPITAL ASSESSMENT - BOYLSTON</b>		<b>\$623,172</b>	<b>\$1,253,936</b>	<b>\$1,886,108</b>			
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# Capital Requests

## Berlin Memorial Elementary

EPDM Flat Roof:	\$272,838
IT Support:	\$120,000
2 New Copiers:	\$30,922
Plumbing Repair:	\$11,000
Replace four exterior doors:	\$10,400
Truck for Facilities	\$3,250
<b>Total:</b>	<b>\$448,410</b>

## Boylston Elementary School

HVAC Installation:	\$325,000
IT Support:	\$134,000
Building Repairs	\$100,000
2 New Copiers:	\$30,922
Kitchen Floor Replacement:	\$30,000
Truck for Facilities:	\$3,250
<b>Total:</b>	<b>\$623,172</b>

## Tahanto MS/HS

IT Support:	\$254,100
Security Camera/System:	\$200,000
Facility Assessment:	\$50,000
3 New Copiers:	\$46,488
3 3D Printers:	\$45,000
HVAC Upgrade:	\$15,000
Truck for Facilities:	\$6,500
<u>Sub Total:</u>	<u>\$617,088</u>
Bond Principal:	\$1,040,000
Bond Interest:	\$251,200
<b>Total:</b>	<b>\$1,908,288</b>

## Circuit Breaker and Special Education Budget Comparison

<b>Circuit Breaker</b>	<b>FY22</b>	<b>FY23 Forecasted</b>	<b>FY24</b>
<b>Beginning Balance</b>	\$ 417,777	\$ 206,782	\$ 167,147
<b>Revenue</b>	\$ 292,371	\$ 379,788	\$ * 450,000
<b>Expenses</b>	\$ 503,366	\$ 419,423	\$ 275,000
<b>Ending Balance</b>	<b>\$ 206,782</b>	<b>\$ 167,147</b>	<b>\$ 342,147</b>

\*Preliminary- waiting on final release from Governor

<b>Special Education Budget</b>	<b>FY23 Budget</b>	<b>FY24 Projected Budget</b>	<b>\$</b>	<b>%</b>
<b>Berlin Elementary</b>	\$1,206,806	\$ 1,921,590	\$682,284	57%
<b>Boylston Elementary</b>	\$1,226,144	\$1,792,978	\$566,834	46%
<b>Tahanto MS/HS</b>	\$2,349,422	\$2,722,609	\$373,187	16%
<b>TOTAL</b>	\$ 4,782,372	\$6,404,677	\$1,622,305	34%



## Berlin Elementary Per Pupil Expenditure Compared to State Average

<u>Berlin</u>	<u>FY19</u>	<u>FY20 Covid Years</u>	<u>FY21 Covid Years</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24 Level Budget</u>	
<b>Budget</b>	\$3,030,268	\$3,521,410	\$3,809,212	\$3,958,496	\$ 4,182,505	\$ 5,283,791	
<b>Enrollment</b>	163	167	164	188	200	187	
<b>Per Pupil Expenditure</b>	\$18,591	\$ 21,086	\$ 23,227	\$21,056	\$ 20,913	\$ 28,255	
<b>State Average</b>	<b>\$ 16,583</b>	<b>\$16,978</b>	<b>\$18,519</b>	<b>\$20,049</b>			
<b>Compared State Avg \$</b>	<b>\$ 2,008</b>	<b>\$ 4,108</b>	<b>\$4,708</b>	<b>\$1,007</b>			
<b>Compared State Avg %</b>	<b>11%</b>	<b>19%</b>	<b>20%</b>	<b>5%</b>			

## Boylston Elementary Per Pupil Expenditure Compared to State Average

<u>Boylston</u>	<u>FY19</u>	<u>FY20 Covid Years</u>	<u>FY21 Covid Years</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24 Level Budget</u>	
<b>Budget</b>	\$3,084,291	\$3,683,116	\$4,109,390	\$4,325,652	\$ 4,797,548	\$ 5,693,588	
<b>Enrollment</b>	264	266	237	275	307	309	
<b>Per Pupil Expenditure</b>	\$11,683	\$13,846	\$17,339	\$15,730	\$15,627	\$18,426	
<b>State Average</b>	\$ 16,583	\$ 16,978	\$18,519	\$` 16,417			
<b>Compared State Avg \$</b>	<b>\$(4,900)</b>	<b>\$( 3,132)</b>	<b>\$( 1,180)</b>	<b>\$(687)</b>			
<b>Compared State Avg %</b>	<b>-42%</b>	<b>-23%</b>	<b>-7%</b>	<b>-4%</b>			

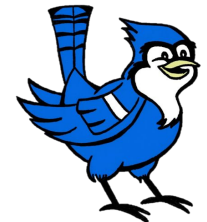
## Tahanto MS/HS Per Pupil Expenditure Compared to State Average

<u>Tahanto MS/HS</u>	<u>FY19</u>	<u>FY20 Covid Years</u>	<u>FY21 Covid Years</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24 Level Budget</u>	
<b>Budget</b>	\$8,557,480	\$9,151,812	\$9,249,951	\$9,646,221	\$10,127,558	\$11,417,004	
<b>Enrollment</b>	572	562	553	546	530	583	
<b>Per Pupil Expenditure</b>	\$14,961	\$16,284	\$16,727	\$17,667	\$19,108	\$19,583	
<b>State Average</b>	\$ 16,583	\$ 16,978	\$ 18,519	\$16,601			
<b>Compared State Avg \$</b>	\$ (1,622)	\$ (694)	\$ (1,792)				
<b>Compared State Avg %</b>	-11%	-4%	-11%				

# Enrollment History & Forecasted Class Sizes for Berlin Memorial

<b>BMS</b>	<b>K</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>Total</b>	<b>+/-</b>	<b>%</b>
<b>FY17</b>	28	33	20	26	29	36	172		
<b>FY18</b>	27	29	31	21	29	32	169	-3	-2%
<b>FY19</b>	22	29	28	33	22	29	163	-6	-4%
<b>FY20</b>	29	24	30	30	31	23	167	4	2%
<b>FY21</b>	32	26	26	27	27	26	164	-3	-2%
<b>FY22</b>	27	38	29	27	34	33	188	24	15%
<b>FY23</b>	40	30	40	29	25	36	200	12	6%
<b>FY24</b>	<b>21</b>	<b>41</b>	<b>30</b>	<b>39</b>	<b>30</b>	<b>26</b>	<b>187</b>	<b>-13</b>	<b>-7%</b>

<b>FY24</b>	<b># Student</b>	<b>Classes per grade</b>	<b>AVG Class Size</b>
<b>K</b>	21	2	11
<b>1</b>	41	2	21
<b>2</b>	30	2	15
<b>3</b>	39	2	19
<b>4</b>	30	2	15
<b>5</b>	26	2	13

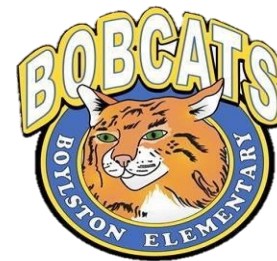


# Enrollment History & Forecasted Class Sizes for Boylston Elementary

BES	K	1	2	3	4	5	Total	+/-	%
FY17	31	43	36	45	55	54	264		
FY18	39	33	49	40	49	55	265	1	0%
FY19	38	43	38	49	43	53	264	-1	0%
FY20	53	38	45	38	49	43	266	2	1%
FY21	33	47	34	41	31	51	237	-29	-11%
FY22	54	40	53	42	52	34	275	38	16%
FY23	50	58	39	58	44	58	307	32	12%
FY24	<b>*59</b>	<b>50</b>	<b>59</b>	<b>39</b>	<b>58</b>	<b>44</b>	<b>309</b>	0	0%

FY24	# Student	Classes per grade	AVG Class Size
<b>K</b>	59	3	20
<b>1</b>	50	3	17
<b>2</b>	59	3	19
<b>3</b>	39	2	20
<b>4</b>	58	3	19
<b>5</b>	44	2	22

\*Increased 3/24/23



## Enrollment History for Tahanto MS/HS

TMHS	6	7	8	9	10	11	12	Total	+/-	%
<b>FY17</b>	88	93	87	74	77	79	88	586		
<b>FY18</b>	95	91	90	84	73	83	78	594	8	1
<b>FY19</b>	85	96	89	77	80	74	81	582	-12	-2%
<b>FY20</b>	89	80	97	68	71	81	76	562	-20	-3%
<b>FY21</b>	74	92	76	85	71	74	81	553	-9	-2%
<b>FY22</b>	84	76	90	65	83	61	74	533	-20	-4%
<b>FY23</b>	78	82	75	74	67	80	61	517	-16	-3%
<b>FY24</b>	<b>95</b>	<b>82</b>	<b>85</b>	<b>71</b>	<b>80</b>	<b>75</b>	<b>84</b>	<b>572</b>	<b>+55</b>	<b>11%</b>

