FY26 Superintendent's Preliminary Proposed Budget

January 8, 2025
GDRSD School Committee

Agenda:

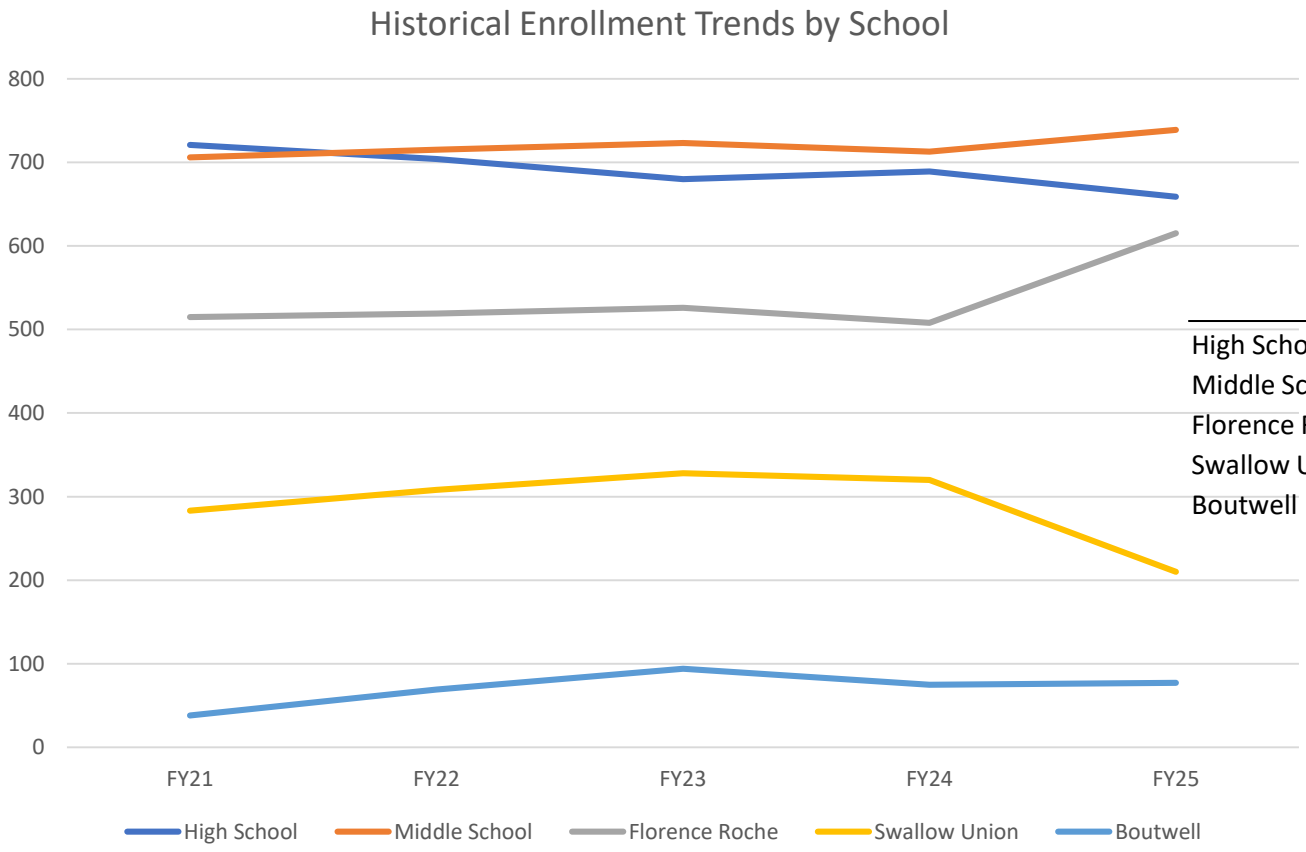
- Enrollment Trends
- Revenue Assumptions
  - Estimates
  - Chapter 70
- Assessments to towns
- Assessment comparison: GDRSD increase vs. town assessment increase

- **Option 1:** Superintendent's proposed budget: town's assessment estimates requiring override
- **Option 2:** Balanced budget based on current FY26 town revenue projections & assessment

- Debt Service
- Capital Requests
- Excess & Deficiency
- Budget Timeline and upcoming dates

Enrollment Trends – FY21 to FY25:

- GDRSD enrollment has been relatively flat and unchanged during the period of FY21-FY25.
- Enrollment at the middle school has increased slightly and enrollment at the high school has decreased slightly.
- Enrollment at the Elementary Schools has been steady.
- Significant shift in enrollment at both elementary schools this fall with the opening of the new Florence Roche Elementary School.
- Class Size impacted K-12 with FY24 & FY25 cuts to personnel.



	FY21	FY22	FY23	FY24	FY25
High School	721	704	680	689	659
Middle School	706	715	723	713	739
Florence Roche	515	519	526	508	615
Swallow Union	283	308	328	320	210
Boutwell	38	69	94	75	77

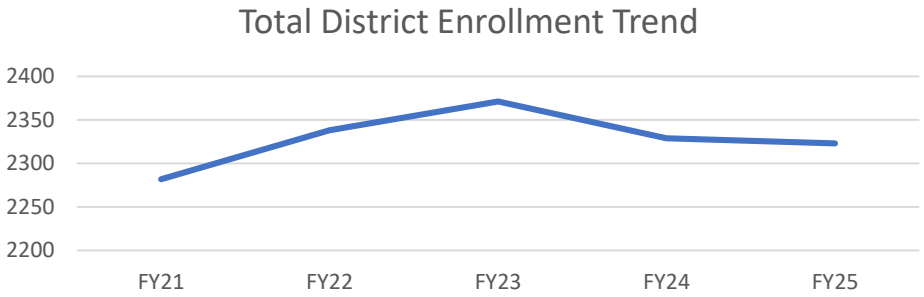
Enrollment Data: FY21-FY25

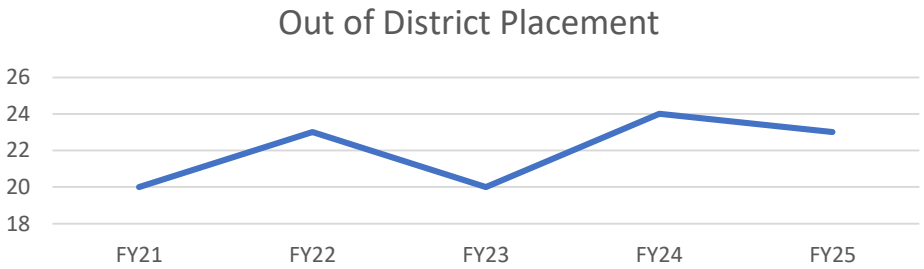
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	FY21	FY22	FY23	FY24	FY25
District	2282	2338	2371	2329	2323
Out of District	20	23	20	24	23

	FY21	FY22	FY23	FY24	FY25
Groton	76.8	76.9	76.8	76.2	75.5
Dunstable	22.5	22.3	22.7	23.2	23.9
Other	0.7	0.8	0.5	0.6	0.6





Class Size

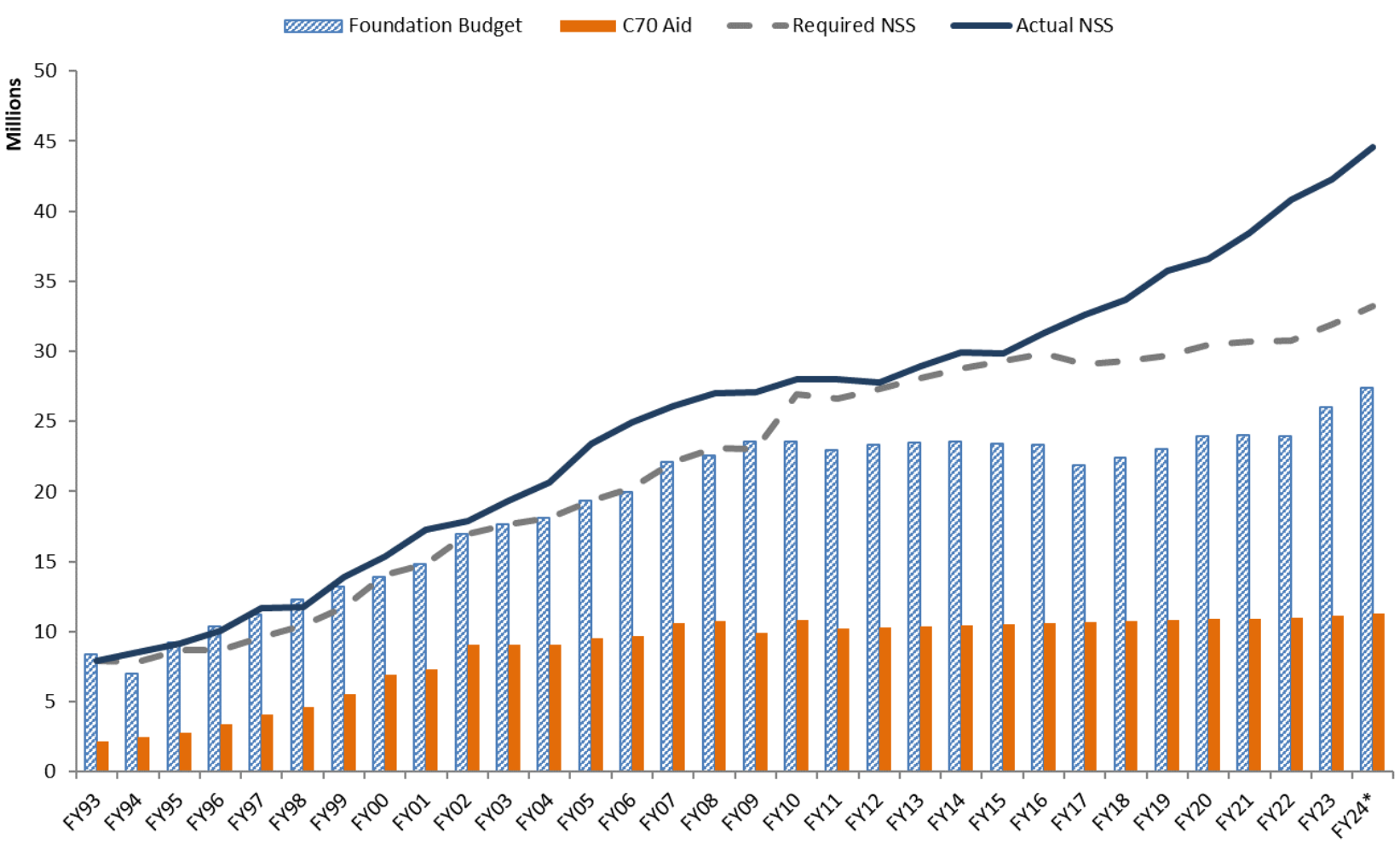
Average Class Size		
School Year	**23/24**	**24/25**
Florence Roche:		
K	19	18
Gr1	21.25	21
Gr2	21.6	22.4
Gr3	22.6	23.2
Gr4	22.8	22.8
Swallow Union:		
K	17.7	24
Gr1	23.7	18.5
Gr2	23.7	22.5
Gr3	19.3	23
Gr4	21.7	17
Middle School Avg:	21.75	23.1
High School Avg:	18	20.1

Revenue Assumptions

Chapter 70 – FY25 Cherry Sheet plus $30 per student
Chapter 71 – FY25 Cherry Sheet amount (% varies year to year)
Charter Reimbursement – 5 year average – variable every year

E & D – Reduced from $500,000 to $400,000 per guidance

All other general fund revenue sources are the same as FY25
(Medicaid, interest income, PTYC rent, etc.)


Foundation Budget
C70 Aid
Required NSS
Actual NSS
Millions
50
45
40
35
30
25
20
15
10
5
0
FY93
FY94
FY95
FY96
FY97
FY98
FY99
FY00
FY01
FY02
FY03
FY04
FY05
FY06
FY07
FY08
FY09
FY10
FY11
FY12
FY13
FY14
FY15
FY16
FY17
FY18
FY19
FY20
FY21
FY22
FY23
FY24*

FY25 Operating Budget Funding Distribution

Dunstable	$7,962,157	16.7% of the budget
Groton	$26,412,384*	55.3% of the budget
Chapter 70	$11,329,403	23.7% of the budget
Chapter 71	$974,625	2.0% of the budget
Other State funding	$62,753	0.1% of the budget
Other Federal funding	$150,000	0.3% of the budget
Other Local funding	$852,911	1.8% of the budget

*does not include $619,000 gift

Positions Cut: FY25

ELA Curriculum Coordinator

HR Administrative Assistant

Social Worker

Team Chair

Content Coordinators

Special Education Teacher: FloRo

Reading Specialist: FloRo

Innovation Technology: FloRo

Librarian: FloRo

Counselor: FloRo

Math Interventionist: Elementary

Reading Specialist: Swallow Union

Special Education Teacher: GDRHS

Social Studies Teacher: GDRHS

Nurse: GDRHS

ELA Teacher: GDRHS

Math Teacher: GDRHS

Special Education Teacher: GDRMS

Team Chair: Middle School

Counselor: Middle School

Digital Literacy Teacher: Middle School

Administrative Assistant: Middle School

Nurse: Middle School/FloRo

Library/Technology: Swallow Union

Fall 2024 SC Presentations by Superintendent

- **September 11:** Impact of FY25 & FY24 Budget Cuts and Reductions in Personnel
- **September 25:** Sharing of Superintendent's Goals & Entry Plan
- **October 23:** FY26 Preliminary Budget Overview & Impact of FY24/FY25 Cuts
  - Town of Groton: Financial Forecast & Budget Outlook
  - Town of Dunstable: Financial Forecast & Budget Outlook
- **October 29:** All FY26 Budget Requests reviewed and aligned with DIP/SIPs
- **November 6:** DESE Accountability Determinations & MCAS Data
- **December 18:** Enrollment Trends

The LEVEL SERVICES FY26 budget being proposed does not address the profound impact deep cuts to personnel have had across all buildings in FY24 & FY25, nor does it represent how we can best support the educational needs of all students.

Superintendent's Proposed Budget

The proposed budget is a **LEVEL SERVICES** budget. There are no new positions and/or programs proposed.

The proposed FY26 Budget will reinstate two positions cut in FY25:

School Counselor
School Nurse

The proposed budget will include a central office administrative assistant reduction:

Administrative Assistant to Director of Pupil Services

Operating Budget

The Superintendent's proposed operating budget for FY26 is:

FY26 Operating Budget:	$51,485,770
FY25 Operating Budget:	$47,742,822
$ Increase:	$ 3,742,948
% Increase:	7.84%

Note: The operating budget increase from FY24 to FY25 was 0.91% following the cuts in personnel to balance the budget.

Calculating Assessments

Step 1: Determine the total amount of General Fund budget

Step 2: Apply estimated state and other revenue resources: Ch. 70, Ch. 71, charter school reimbursement, Medicaid, PTYC rent, regional transportation, revolving offset

Step 3: Apply estimated (if any) Excess & Deficiency

Step 4: The remainder is assessed to the towns.

Step 5: The state determines minimum required contribution from each town. Those amounts are assessed to the towns as dictated.

Step 6: Subtract the amount in **Step 4** from the amounts in **Step 5**. The amount remaining is apportioned to each town according to the proportional 5-year rolling enrollment average.

Assessment Range – Option 1 and Option 2

Option 1 reflects the Superintendent's Proposed Budget
Option 2 reflects a balanced budget based on town revenue estimates (presented October 23)

Groton:	FY25	FY26 Option 1	FY26 Option 2
	$26,412,384	$29,104,782	$26,778,246
	Increase $	$2,692,398	$365,862
	Increase %	10.2%	1.4%

Dunstable:	FY25	FY26 Option 1	FY26 Option 2
	$7,962,157	$8,809,104	$8,111,022
	Increase $	$846,947	$148,865
	Increase %	10.6%	1.9%

Assessments vs Estimated Available Funds

Option 1 – Superintendent's Proposed Budget:

Groton:	Assessment	$29,104,782
	Est Available Funds	$27,812,384
	Shortfall	($1,292,398)
Dunstable:	Assessment	$8,809,104
	Est Available Funds	$8,111,022
	Shortfall	($698,082)

Assessments vs Estimated Available Funds

Option 2 – Balanced Budget

Groton:	Assessment	$26,778,246
	Est Available Funds	$27,812,384
	Surplus/Shortfall	$1,034,138
Dunstable:	Assessment	$8,111,022
	Est Available Funds	$8,111,022
	Surplus/Shortfall	$0

Debt Service

Bonds taken to finance the purchasing of the high school land is the only remaining debt service for the school district. It matures in FY29.

Debt Service Assessments are separate from the operating budget assessments as the distribution percentages are based on different criteria. They are for a defined period, thus, this funding is not appropriated in perpetuity.

	FY 25	FY 26
Groton Debt Service	$445,156	$110,389
Dunstable Debt Service	$128,696	$ 36,424

Note: These numbers are solid and will not change.

Capital Projects Assessment

The school district is dedicated to having a comprehensive capital plan developed. We have contracted with Leftfield LLC to prepare reports on the existing mechanical, electrical and plumbing (MEP) of all our buildings. Leftfield has also worked collaboratively with Sherry Kersey to issue an RFP for the selection of a architect firm to complete the rest of the building assessments. The district is ready to move forward with the award and keep the momentum of this project going.

The capital requests for FY 26 are limited to our technology capital needs.

Capital Projects Assessment

	FY 25	FY 26
Groton Capital Assessment	$295,767	$278,643
Dunstable Capital Assessment	$ 86,733	$ 83,607

Excess & Deficiency Balance

Excess & Deficiency has been certified at $1,222,510 as of July 1, 2024.

If we use $400,000 as projected, the balance will be $822,510
If we use $500,000 to match FY 25, the balance will be $722,510

Historical certified balances are:

	Certified FY16	Certified FY17	Certified FY18	Certified FY19	Certified FY20	Certified FY21	Certified FY22	Certified FY23	Certified FY24	Certified FY25
E&D	805,414	1,065,791	1,657,486	1,213,919	948,895	1,627,966	1,381,846	1,991,921	1,459,455	1,222,510
Annual Budget	36,501,838	38,210,905	39,425,831	40,880,775	41,560,484	42,671,552	44,353,138	45,767,888	48,848,986	48,608,085
% of Budget	2.21%	2.79%	4.20%	3.00%	2.23%	3.82%	3.12%	4.35%	2.99%	2.51%

Upcoming Timeline

January 13 – Groton Finance Committee for final guidance

TBD – Dunstable Joint Select Board/Finance Comm meeting

January 31 – Groton & Dunstable Town Administrator budgets submitted

February 12 – Full FY26 Budget Book given to school committee

February 26 – Public Hearing on the budget

March 12 – School Committee certifies the budget