



ACTON-BOXBOROUGH
REVOLUTION

FY25 Superintendent's Preliminary Budget

January 18, 2024

Our vision is to provide high-quality educational opportunities that inspires a community of learners.

Our mission is to develop engaged, well-balanced learners through collaborative, caring relationships.

WELLNESS ◦ EQUITY ◦ ENGAGEMENT





Core Values

Engagement

We provide engaging educational opportunities where students develop passion and joy for learning.

Equity

We ensure all students have equitable access to programs and curricula to reach their potential.

Wellness

We partner with families to prioritize social-emotional wellness, which is necessary for learning and developing resilience.





Budget Context

Process & Timeline

Our vision is to provide high-quality educational opportunities that inspires a community of learners.

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WELLNESS ○ EQUITY ○ ENGAGEMENT

Our Students

Total Enrollment



High Needs



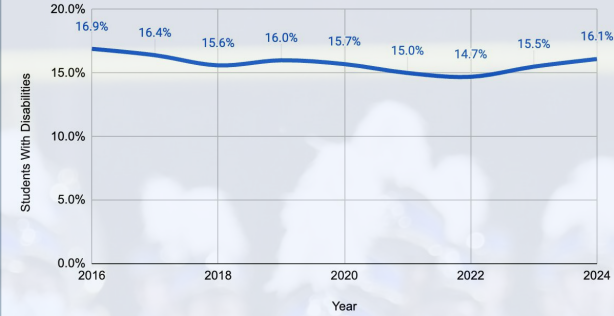
First Language not English



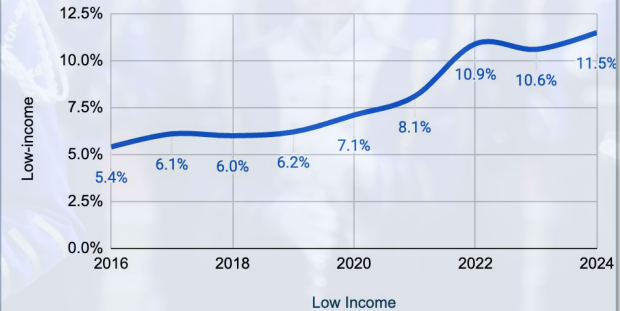
English Language Learners



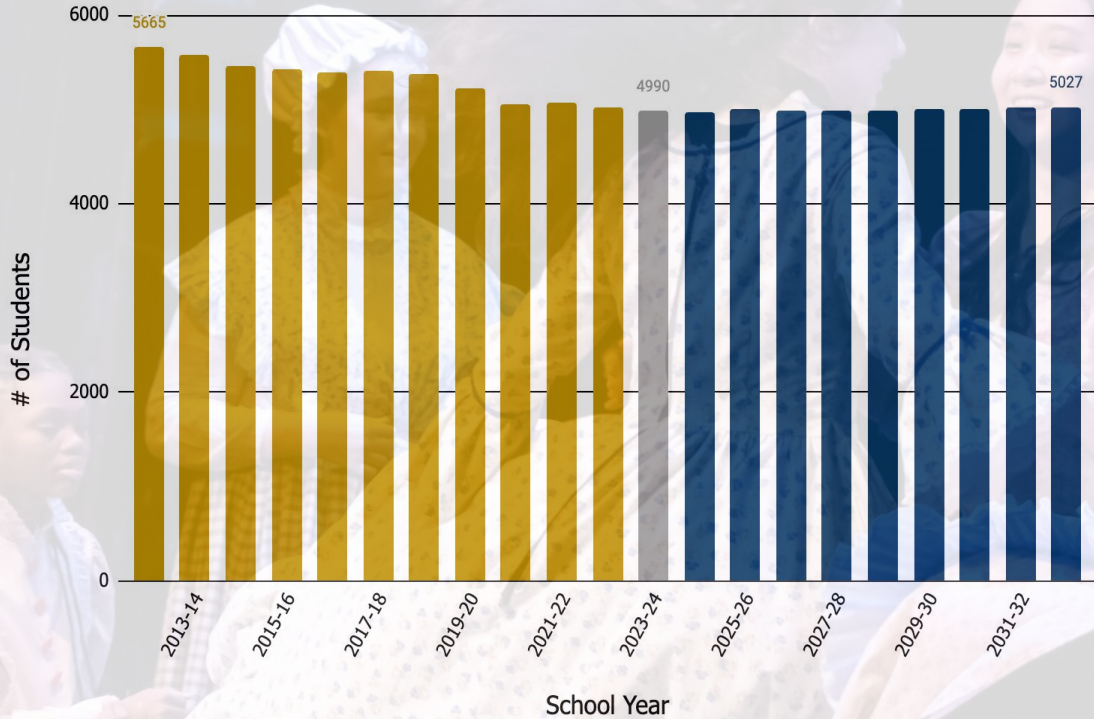
Students With Disabilities



Low-income Status



K-12 Enrollment Actual and Projected

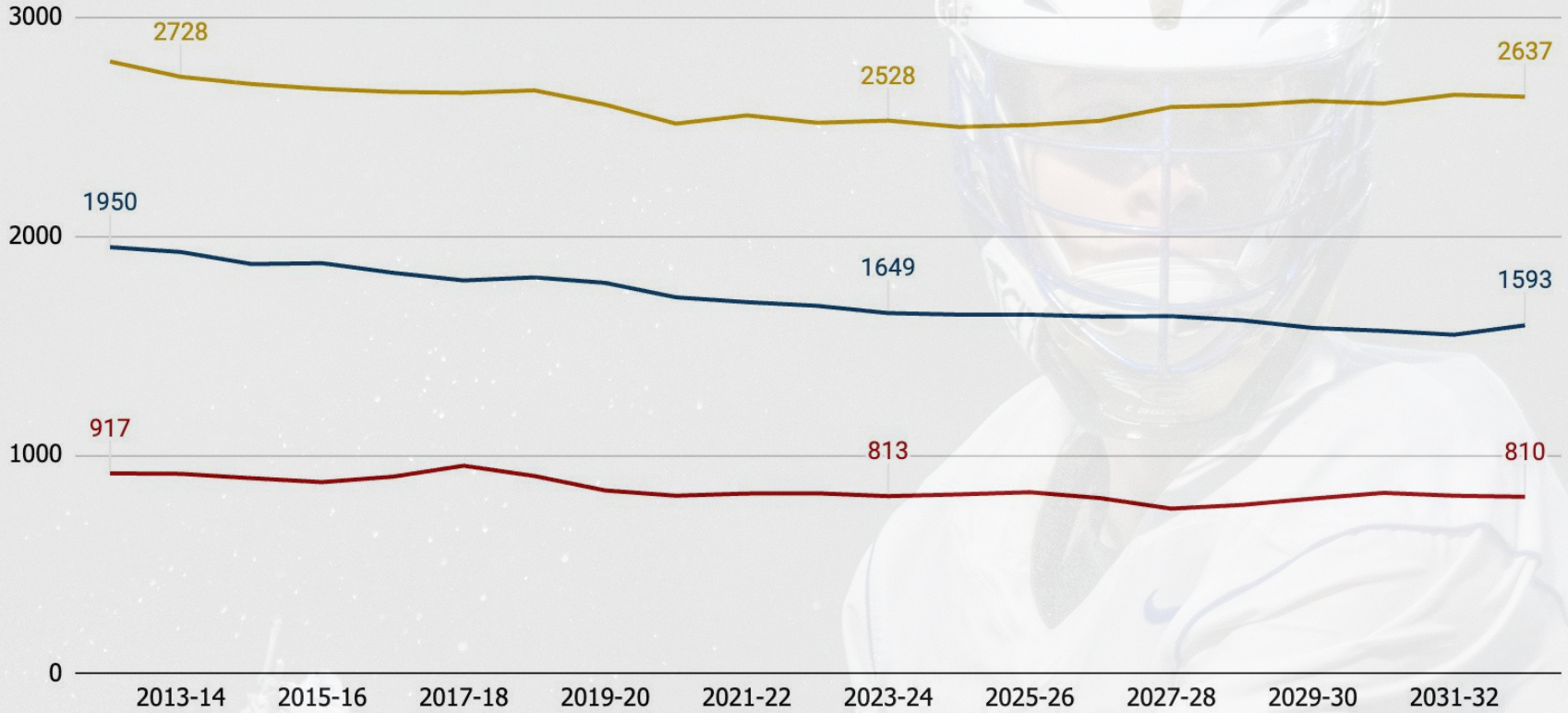


- In the previous 10 years, the District experienced declining enrollment totaling almost 700 students K-12
- Current projections suggest K-12 enrollment will remain fairly static for the next 10 years, with year-to-year changes totaling less than 1%
- Over 10 years, elementary enrollment is projected to have +115 increase
- High School still experiencing gradual decline over next 8 years (~100 students)

K-12 Enrollment Actual and Projected

District Enrollment - Actual and Projected for K-6, 7-8, 9-12

■ ABRHS ■ RJ Grey ■ Elementary



School Year

Academic Outcomes

SAT Performance (2022-23)

2nd Highest Reading SAT Score (656) among MA Public High Schools

Highest Math SAT Score (680) among MA Public High Schools



Paul P. Gates School
2020 National Blue Ribbon

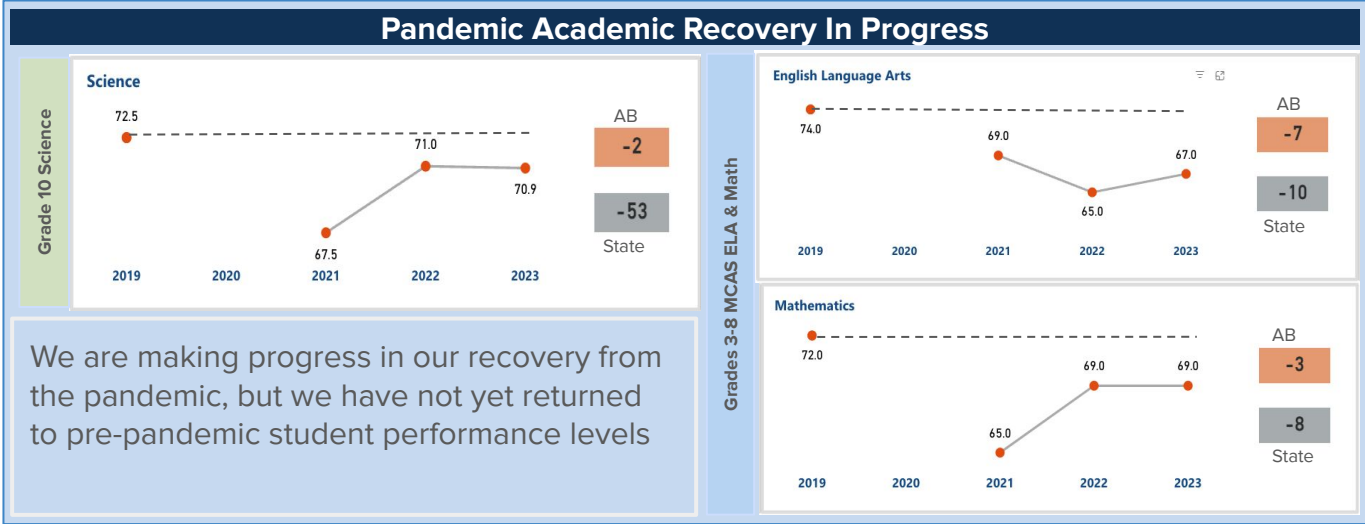
Luther Conant School
2022 National Blue Ribbon



SCHOOL	Rank	Enrollment	Average Class Size	Student-to-Teacher Ratio	10th Graders Scoring Proficient or Higher on MCAS (%) English Language Arts	10th Graders Scoring Proficient or Higher on MCAS (%) Math	10th Graders Scoring Proficient or Higher on MCAS (%) Science Technology/Engineering
Weston High School	1	639	13.4	11.3:1	88	86	77
Manchester Essex Regional High School	2	416	11.8	10.3:1	87	75	75
Dover-Sherborn High School	3	669	15.9	12.4:1	83	83	87
Wayland High School	4	824	15.4	11.2:1	84	83	81
Acton-Boxborough Regional High School	5	1,683	17.0	13.3:1	89	90	86

Academic Outcomes

Significant disparities exist among performance of student groups



2023 MCAS ELA % Meeting or Exceeding Expectations

Student Group	3rd Grade	8th Grade	10th Grade
All Students	64	66	86
Low Income	41	34	50
Students w/ Disabilities	23	26	47
EL	27	0	Not Reported
African Amer./Black	33	43	57
Asian	72	85	94
Hispanic/Latino	16	26	65
Multi-Race, Non-Hisp./Lat.	77	46	Not Reported
White	68	64	84
High Needs	46	35	50

2023 MCAS Math % Meeting or Exceeding Expectations

Student Group	3rd Grade	8th Grade	10th Grade
All Students	54	78	86
Low Income	27	51	56
Students w/ Disabilities	17	37	41
EL	29	0	
African Amer./Black	25	29	50
Asian	78	96	94
Hispanic/Latino	13	31	65
Multi-Race, Non-Hisp./Lat.	65	69	
White	46	78	85
High Needs	39	49	53

Social Emotional Outcomes (SEL)

Growth of the ABRHS Advisory Program

84% of High School students reported meeting someone new through the Advisory Program last year.

69% of them reported that their teacher was getting to know them.




Cartwheel

2022-23
(end of year)

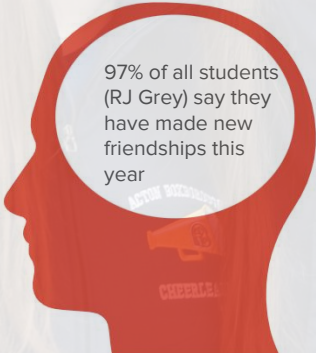
188 referrals
75 still in treatment
60 graduated
5 in intake
28 families declined

2023-24
(as of Jan 15)

82 referrals to date
20 in intake
9 in outreach
48 care ongoing

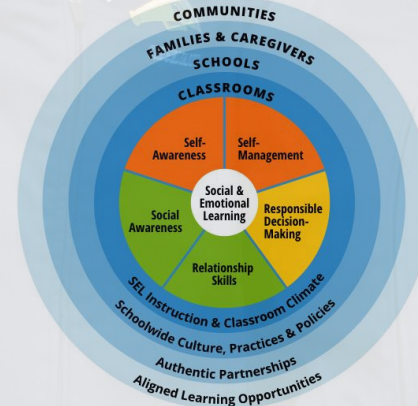


89% of all students say they have a trusted adult at RJ Grey



97% of all students (RJ Grey) say they have made new friendships this year

Advisory at RJ Grey

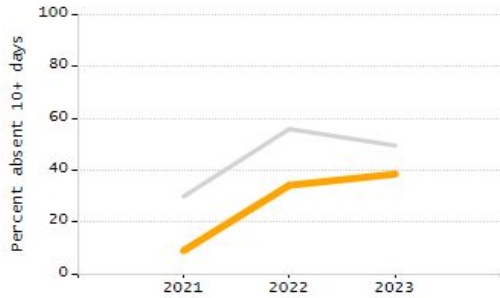


AB adopted the CASEL Framework for SEL, and all elementary schools are working to incorporate the skills into classroom instruction

Social Emotional Outcomes

Post-pandemic Student Attendance

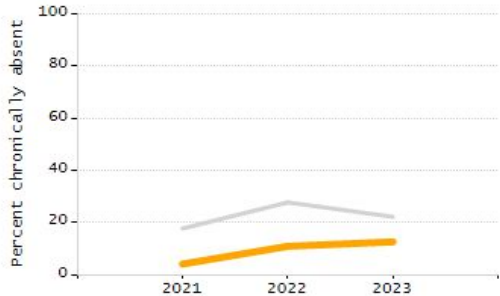
Student attendance
(% of students absent 10 or more days each year)



State
AB

Attendance, chronic absences and disparities among student groups have emerged as a significant and growing social-emotional concern

Chronically absent rate
(% of students absent 10% or more each year)



District Heat Map i

Student Group	2023 % Total Enrollment	2023 % Chronic Absenteeism	2023 % Out School Suspension	2022 % Ninth Graders Passing	2023 % Pathways Enrollment	2022 % Dropout	2021 % 5 Year Graduation
All Students		12.6	0.2	98.7		0.1	98.2
English Learner	6.2	30.8		100.0		0.0	100.0
Students with Disabilities	15.5	22.3	1.2	94.3		0.5	91.2
Low Income	10.6	29.7	0.8	97.2		1.3	93.3
African American/Black	3.0	19.6	2.6	100.0		0.0	100.0
American Indian or Alaskan Native	0.1	0.0					
Asian	33.3	11.0		99.4		0.0	100.0
Hispanic or Latino	7.9	26.6	0.2	96.7		0.0	100.0
Multi-race non-Hispanic or Latino	5.0	11.1		100.0		0.0	100.0
Native Hawaiian or Pacific Islander	0.1						
White	50.7	11.2	0.2	98.3		0.2	96.7

Well-rounded Education



Budget Context

In-District Per Pupil Spending (FY22)



\$19,554

A-B Spends **\$1,496**
(**8.3%**) **below** state
average **per student**



\$18,058

Source: [MA DESE Radar Benchmarking Online](https://www.mass.gov/info-details/ma-de-se-radar-benchmarking-online)

Comparable Spending (2022)

Comparable Communities

Organization	Total
Weston	29,286
Wellesley	23,732
Dedham	23,401
Concord	23,214
Concord-Carlisle	23,059
Needham	21,790
Wilmington	21,252
Lincoln-Sudbury	21,167
Harvard	20,743
Westford	20,246
Sudbury	20,039
Marblehead	20,029
Nashoba	19,195
Hingham	18,625
Acton-Boxborough	18,058
Winchester	17,022
Reading	16,663
Belmont	16,493
Milton	16,429

Regional School Districts

Organization	Total
Amherst-Pelham	23,932
Concord	23,214
Concord-Carlisle	23,059
Dover-Sherborn	22,842
Manchester Essex	22,478
Lincoln-Sudbury	21,167
Northboro-Southboro	20,836
Hamilton-Wenham	20,410
Mount Greylock	19,490
Nashoba	19,195
Ayer Shirley	18,677
Berlin-Boylston	18,077
Mendon-Upton	18,067
Acton-Boxborough	18,058
Quabbin	17,328
Blackstone-Millville	17,194
North Middlesex	17,138
Athol-Royalston	16,557
Dudley-Charlton	15,565
Ashburnham-Westminster	14,639
Bridgewater-Raynham	14,578

MA Property Taxes



Ranking (FY23)

Tax Rate **34th Highest** **89th Highest**

Tax Bill **19th Highest** **27th Highest**

Tax as % of Income **46th Highest** **68th Highest**

Source: [MA Division of Local Services](https://www.mass.gov/info-details/ma-division-of-local-services)

Balancing the Budget in FY23 & FY24

We have reduced 40 positions over 2 years to lower costs:

- *District Leadership*
- *Teachers*
- *Assistants*
- *Facilities*
- *Transportation*

FY24 Reductions	FY23 Reductions
<p><u>District-wide Leadership and Administration</u></p> <ul style="list-style-type: none"> - 1.0 FTE Central Office Director of School Operations - 1.0 FTE Central Office Director of Special Projects - 3.0 FTE District-wide Elementary Curriculum Coordinators (Science, Literacy/Social Studies, Digital Literacy) - 1.2 FTE District-wide Department Leaders (Art, Physical Education) 	<p><u>District-wide Leadership and Administration</u></p> <ul style="list-style-type: none"> - Converting an Assistant Superintendent position to a Director of DEI (Diversity, Equity and Inclusion) - 3.0 FTE Bus Drivers - 1.0 FTE Security Staff - 1.0 FTE Operations/Grounds Staff - 0.5 FTE Capital Projects Manager
<p><u>Junior High Teaching and Support Positions</u></p> <ul style="list-style-type: none"> - 1.0 World Language Teacher - 1.0 Campus Monitor - 0.6 Registrar 	<p><u>Elementary Teaching Positions</u></p> <ul style="list-style-type: none"> - 14.4 FTE Classroom Assistants (equivalent of two grade levels) <p><u>Junior High Teaching and Support Positions</u></p> <ul style="list-style-type: none"> - 1.0 FTE JHS Teaching Position - 0.5 FTE JHS Clerical Staff
<p><u>High School Teaching and Support Positions</u></p> <ul style="list-style-type: none"> - 1.0 English Teacher - 1.0 Social Studies Teacher - 1.0 Science Teacher - 0.4 Physical Education Teacher - 0.4 Art Teacher - 0.4 Senior Seminar Coordinator - 1.0 Special Education Assistant - 0.4 Counseling Administrative Assistant 	<p><u>High School Teaching and Support Positions</u></p> <ul style="list-style-type: none"> - 3.2 FTE HS Teaching Positions - 1.0 FTE HS Clerical Staff

What is Driving the \$9.5M Funding Gap in the Projections?



\$4.1M - Personnel Costs

- ◆ Teachers
- ◆ Substitutes
- ◆ Special Education Staffing



\$3.0M - Post pandemic realities of special education

- ◆ Increased student needs in our schools
- ◆ Costs of Out of District programs
- ◆ Transportation (including homeless and foster care)



\$3.4M - Health Insurance & Retirement Contributions



~\$1M - Utilities, Buildings and Maintenance

**Without an override,
total new revenues
projected at
~ \$3.4M**

Summary of Expenses - Level Services

	FY25 Increase	% Change	Description
**Personnel	\$4.1M	5.8%	Contractual Obligations, SpecEd Staffing, Substitute Teachers, Reduced savings from extended leaves of absence
Fringes	\$3.4M	19.4%	Health Insurance, Retirement & Retiree Health Insurance Trust contributions
Special Education	\$3.0M	-	
<i>SpecEd Tuitions</i>	\$1.5M	44.0%	OOD SpecEd Tuitions, NET use of Circuit Breaker
<i>SpecEd Transport</i>	\$640K	134.0%	SpecEd & McKinney-Vento Transportation
**SpecEd Staff	\$750K	NA	Previously included in personnel budget
Facilities	\$690K	16.5%	Capital & Maintenance of Facilities, Transportation, Elimination of Utility Subsidy
Assessments	\$185K	19.4%	Charter, Sewer, Special Education Assessments

***Personnel includes \$750K of special education staff added in FY24 due to students moving into district and required changes to existing students' services after the FY24 budget was finalized (included in Personnel Line and duplicated in SpecEd Staff*

FY25 Budget Context

Projected \$9.5M Funding Gap

(based on available revenues with 3% assessment increase in Acton, which is limited by Prop. 2 ½)

Neither budget proposal reflects a “level-services” budget.

2 Budget proposals: Superintendent’s Preliminary Budgets (A&B)

- **A Budget:**

- Preliminary proposal: **\$2M reduction** from level-services
- Used if an override passes
- Would require ***\$7.5M in additional funding*** for schools in FY25

- **B Budget:**

- Preliminary proposal: **\$9.5M reduction** from level-services
- Used if an override fails
- **No additional funding** for schools

School Committee Budget Guidelines

1. Ensure students have access to a robust system of supports for their:
 - a. Social-emotional, mental and behavioral health needs
 - b. Academic needs and interests
2. Continue to fund work to promote all students' sense of belonging through a strong and inclusive school climate and culture.
3. Provide resources that continue to address disproportionate outcomes for students who have been historically underserved by schools.



FY25 Financial Overview

Revenue, Budget Projections, Reserves

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WELLNESS ○ EQUITY ○ ENGAGEMENT

Budget Summary - A & B Budgets

	Revised FY24	Preliminary FY25 “ <u>A</u> ” Budget	Preliminary FY25 “ <u>B</u> ” Budget
Total Budget Appropriation	\$106,224,413	\$115,312,084	\$108,057,298
Increase from prior year	\$3,324,973	\$9,087,671	\$1,832,885
Percent Increase from prior year	3.23%	8.56%	1.73%
TOTAL Assessments	\$85,614,057	\$95,961,728	\$88,706,942
Acton Assessment	\$71,669,758	\$79,843,743	\$73,818,212
Acton % Change	2.84%	11.41%	3.00%
Boxborough Assessment	\$13,944,299	\$16,117,985	\$14,888,760
Boxborough % Change	5.18%	15.59%	6.77%

Acton-Boxborough Regional School District

FY2025 Revenue Budget Projections

Source: Munis Year-to-Date Budget Report through (12/31/2023)

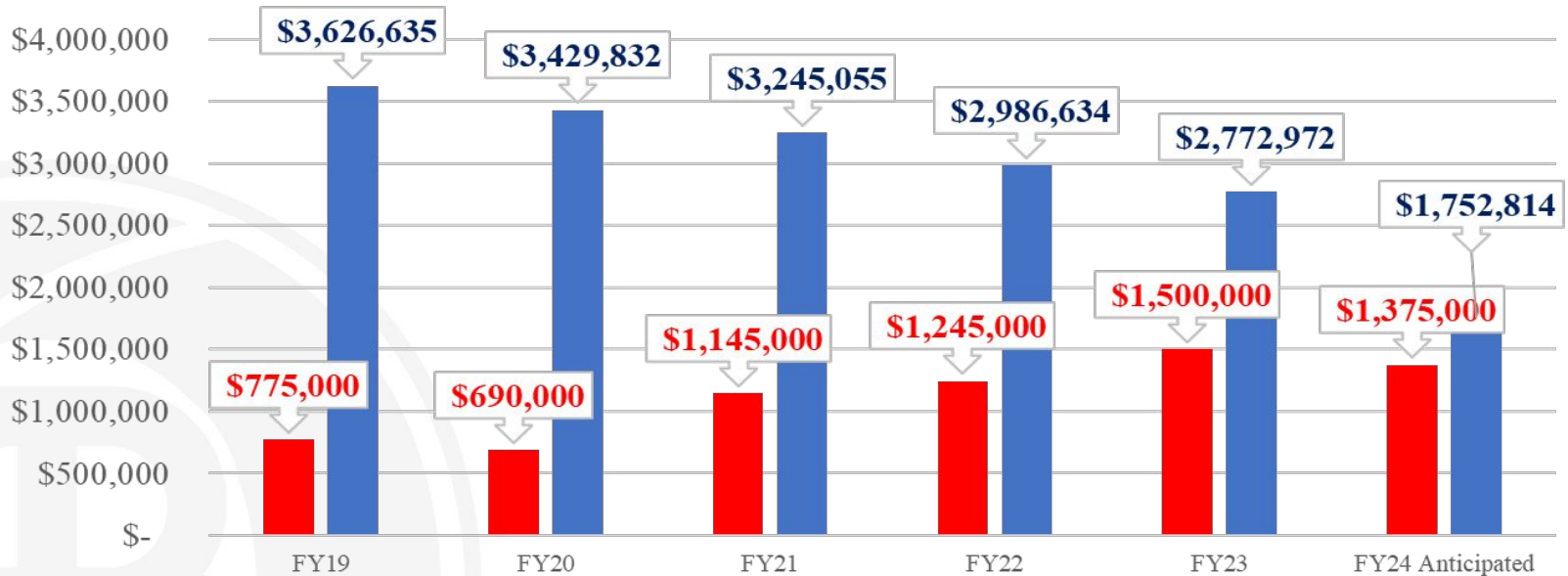
			(B)		(P)	(P) - (B)	
	FY2023	FY2023	FY2024	FY2024	FY2024	PROJECTED FY24	PRELIMINARY FY25
ACCOUNT DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL YTD	PROJECTED	VARIANCE	"A" BUDGET
STATE AID -							
Foundation Aid (Chapter 70)	15,492,511	15,641,731	15,942,931	7,971,457	15,942,931	-	16,092,931
Regional Transportation (Chapter 71)	2,200,000	2,204,798	2,417,425	0	2,318,190	(99,235)	2,417,425
Charter School Reimbursement Aid	100,000	212,263	150,000	112,058	234,289	84,289	150,000
McKinney-Vento Transportation Reimb							150,000
REGIONAL ASSESSMENTS -							
Acton (FY24 - 83.71%; FY25 - 83.20%)	69,689,255	69,689,255	71,669,758	35,834,878	71,669,758	-	79,843,743
Boxborough (FY24 - 16.29%; FY25 - 16.80%)	13,257,674	13,257,674	13,944,299	6,972,149	13,944,299	-	16,117,985
OTHER REVENUES -							
Medicaid Reimbursement	200,000	272,724	250,000	91,887	221,593	(28,407)	215,000
Earnings on Investments	150,000	747,160	300,000	394,411	698,195	398,195	300,000
Rental Income	0	15,000	15,000	15,000	15,000	-	15,000
Miscellaneous - Operations	10,000	13,182	10,000	4,640	10,000	-	10,000
Revenue Total	101,099,440	102,053,787	104,699,413	51,396,479	105,054,255	354,842	115,312,084
<i>% of FY Budget</i>		100.9%		49.1%		0.3%	
APPROPRIATED FROM E&D	\$ 1,500,000	\$ 1,500,000	\$ 1,375,000		\$ 1,375,000	-	-
OTHER RESERVE USAGE	\$ 300,000	\$ 300,000	\$ 150,000		\$ 150,000	-	-
Total Budget Sources	\$ 102,899,440	\$ 103,853,787	\$ 106,224,413			\$ 354,842	\$ 115,312,084
			FY24 Appropriation				FY25 Preliminary

FY'25 Preliminary "A" Budget	<i>FY'24 Revised Budget</i>	<i>FY'25 Preliminary Budget</i>	<i>FY'25 Increase</i>	<i>Percentage Change</i>
Salaries	\$69,723,472	\$71,986,812	\$2,263,340	3.25%
Non-Salary Expenses	\$40,648,138	\$46,720,272	\$6,072,134	14.93%
Offset Accounts	(\$4,147,197)	(\$3,395,000)	\$ 752,197	(18.14%)
	\$106,224,413	\$115,312,084	\$9,087,671	8.77%

Main Components of Increases	<i>Sub-Total Percent Change</i>
Salaries Increases\Contractual Obligations	3.25%
Non-Salary Expenses Fringe (Insurance, MCRS, Medicare, OPEB)	7.93%
Contracted Services, Supplies and Other	1.78%
Increase in OOD Tuitions/Transportation	5.22%
	\$8,335,474

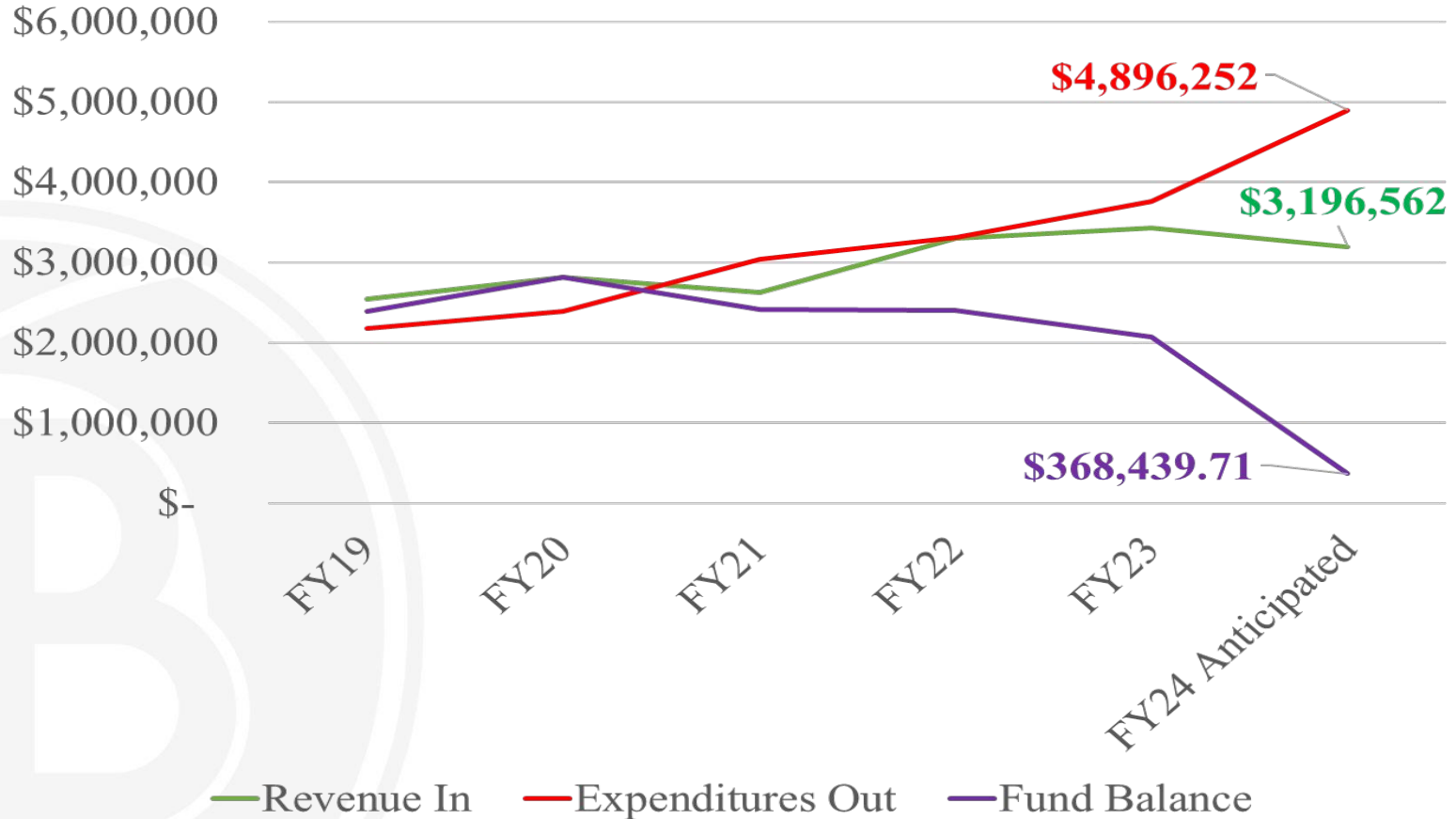
FY'25 Anticipated Offsets	FY'24 Offsets	FY'25 Offsets	Difference	
Grant/Revolving Salary Offset	(\$205,945)	\$0.00	\$205,945	Energy Rebate
Grant/Revolving Non-Salary Offset	(\$395,000)	(\$395,000)	\$0	
Circuit Breaker Offset	(\$3,546,252)	(\$3,000,000)	\$546,252	Reduced Circuit Breaker
	(\$4,147,197)	(\$3,395,000)	\$752,197	

E&D Budget Offset & EOY Certified Amount



■ Budget Offset ■ Certified E & D

Circuit Breaker Fund





Important Dates

Process & Timeline

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WELLNESS ○ EQUITY ○ ENGAGEMENT

FY25 Budget Schedule

January 18, 2024	Presentation #1	Superintendent’s Preliminary Budget Overview <ul style="list-style-type: none"> • Budget Guidelines & District Goals • Preliminary Revenues & Budget Drivers • A & B Budget Staffing & Adjustments • Projected Assessments
February 1, 2024	Presentation #2	Superintendent’s Preliminary Budget <ul style="list-style-type: none"> • Facilities & Capital • Transportation • EdTech • Proposed Fees • Comparable Communities Comparisons
February 10, 2024	Presentation #3 BUDGET SATURDAY	Budget Workshop <ul style="list-style-type: none"> • A & B Budget Discussion • Special Education • Instructional Leadership & Administration • Potential Structural Changes • Open Q&A
February 15, 2024	Presentation #4	Superintendent’s Recommended A & B Budgets <ul style="list-style-type: none"> • Preliminary Budget Vote
February 29, 2024	Presentation #5	Superintendent’s Recommended Budget Updates
March 7, 2024	Presentation #6	Public Budget Hearing as required by MGL
March 21, 2024	Presentation #7	Superintendent’s Final Budget Recommendation <ul style="list-style-type: none"> • School Committee Votes FINAL FY25 Budget

Important Dates

Budget Workshop and Preliminary SC Budget Vote:

- February 10, 2024

Preliminary Budget Vote

- February 15, 2024: 25 Days before final budget deadline
- Vote is majority of members from each town

Budget Hearing:

- March 7, 2024

Final SC Budget Vote:

- March 21, 2024
 - 45 Days before earliest Town Meeting
 - Vote is $\frac{2}{3}$ of weighted votes of full School Committee

Town Meetings:

- Acton: Begins May 6, 2024
- Boxborough: Begins May 13, 2024
 - *Budget vote deadlines are counted backwards from earlier Town Meeting*

Important Dates - Override

Override Process - 2 Step Process:

1. Acton Annual Town Election (last week in April)
 - Ballot Vote (Simple Majority)
2. Annual Town Meeting Approval
 - Simple Majority
 - Acton - May 6, 2024
 - Boxborough - May 13, 2024



FY25 Preliminary Reductions

A & B Budgets

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A Budget - Preliminary

\$ 2,112,069 Reductions
\$ 420,625 New Revenue

Cost Center	Staff Change	Adjustment
New Revenue (not part of calculated total)	-	\$420,625
Other Cost Reductions	-	\$537,904
District-wide Programs & Services	-	\$130,000
Staff - District Offices	-2.0	\$226,589
Staff - Elementary	-11.7	\$441,826
Staff - Junior High School	-5.8	\$339,745
Staff - High School	-5.6	\$436,004
TOTAL REDUCTIONS (NO REVENUE)	-25.1	\$2,112,069



General Features & Impact

- Maintains strategic direction for most initiatives:
 - Social-Emotional Learning (SEL)
 - Student Supports (MTSS)
 - Course Leveling
 - Capital Spending
- Generates additional short and long-term revenues
- Examines savings around cost-centers
- Reduces staffing level by **25.1 FTE**

New Revenues (A Budget)

- **\$420,625** New Revenue FY25
- Additional Revenues beyond FY25

Proposed Revenue Source	FY25 Amount	Long-term Note
Migrant Shelter Reimbursement	\$ 180,000	Grant program - not general revenue
Athletic fees	\$ 100,000	\$100 increase per student per sport
Kindergarten Tuition Increase	\$ 40,625	\$125 per student increase
Pre K Tuition increase	\$ 30,000	\$380/\$180 per student increase (non-SpecEd)
Activity Fees JHS & HS	\$ 60,000	\$50 per student NEW activity fee
Increase parking fees	\$ 10,000	\$50 per student increase
Cell Tower		\$ 60,000 Construct Cell tower on Campus
Utilities PPA Solar +		unknown Construct additional solar canopies

* Any proposals for fees will include a waiver for financial hardship (free/reduced meal eligibility)

Other Savings & Cost Reductions (A Budget)

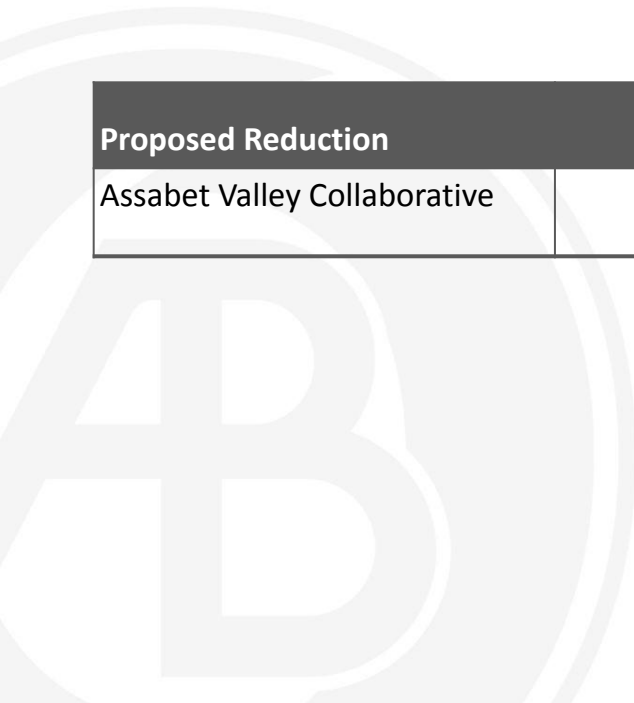
→ **\$537,904** in savings from other cost centers

Proposed Reduction	Savings Note	
Budgeted Attrition	\$ 161,173	<i>Savings from Retirements as of Jan 1 that were not previously included in budget</i>
Restructure Health Insurance	\$ 100,000	<i>Plan redesign or alt. joint purchase group</i>
EdTech Budget	\$114,417	<i>Reduce Spending/ Restructure Subscriptions</i>
Capital Improvement Budget	\$ 37,500	<i>Level-fund Capital Improvements</i>
Kindergarten Assistant to Revolving Account	\$40,926	<i>Funded from tuition increase</i>
PreSchool ABA Tutor to Revolving Account	\$31,648	<i>Funded from tuition increase</i>
Gen Ed Classroom Assistants @ 181 Days	\$ 24,582	<i>Reduce 2 non-student days for assistants</i>
SpecEd Assistants & ABA Tutors @ 182 Days	\$ 27,658	<i>Reduce 1 non-student day for SpecEd assistants</i>

District-wide Programs & Services (A Budget)

→ **\$130K** Reduction from programs & services

Proposed Reduction	Savings Note	
Assabet Valley Collaborative	\$130,000	<i>Discontinue wrap-around services program; reduces in-home social services and clinical supports for families</i>



District Offices (A Budget)

→ **\$226,589** Reduced personnel costs in District Offices of **2 positions**

Proposed Reduction	FTE Change	Note
Assistant Director of Special Education	-1.0	<i>Funding unavailable - Impact on Special Education Leadership</i>
Curriculum Coordinator	-1.0	<i>Reduce from 2 to 1 Elementary Curriculum Coordinator - Loss of content specialists; impact on curriculum development, coordination & implementation</i>
Reduce JH/HS Summer Registration Days for new students	NA	<i>Reduce # days for JH & HS student registration in summer, savings of \$20,000</i>

Elementary Schools (A Budget)

→ **\$441,826** Elementary Staff reductions of **11.7 positions**

Proposed Reduction	Staff Change	Note
ADD ML Educator (Conant, Floating)	+1.0	<i>Needed for increase in student services</i>
Building based Tech Break-fix	-2.0	<i>Reduced capacity to support technology in schools, i.e. repairs</i>
19 Hour Office Admins (1 per school)	-2.85	<i>Eliminate equivalent of 6 part-time office admin support positions; Reduced support in schools/ impact on school operations</i>
Digital Literacy Coach	-1.0	<i>Eliminate digital literacy curriculum support at elementary level</i>
Reading Assistants	-2.85	<i>Eliminate 6 part-time reading assistants; reduces reading support for students</i>
Library/ Media Specialist	-1.0	<i>Move from certified library/ media specialist to library assistant; loss of content instruction around research, curation of book collections</i>
ADD Library Assistant	+1.0	
ADD Pathways Teacher	+1.0	<i>Additional section of pathways needed based on preschool enrollment. Proposed shift of funding within special education program. Reduction of 6 assistants reduces the flexibility for providing support to students throughout the day and in various settings</i>
ADD ABA Tutors (Pathways)	+2.57	
ADD BCBA (Pathways, Compass)	+0.45	
Special Education Teachers	-2.0	
Special Education Assistants	-6.0	

Junior High School (A Budget)

→ **\$339,745** Junior High Staff reductions of **5.8 positions**

Proposed Reduction	Staff Change	Note
ADD ML Teacher	+0.6	<i>Addition of part-time ML teacher to address growing ML population needs</i>
Custodian	-1.0	<i>Reduction of one 2nd shift custodian; re-distribution of responsibilities</i>
ABA tutor	-1.0	<i>Reduce ABA tutor that supports JH Pathways program</i>
Special Ed Assistant	-1.5	<i>Reduce Special Education assistant staffing to support programs and classrooms</i>
PE Teacher	-1.0	<i>Reduce to two Physical Education teachers and two Health teachers, increasing class sizes to over 27</i>
ASC assistant	-0.5	<i>Eliminating part-time Academic Support Center assistant who supports ASC program and students</i>
English Teacher	-1.0	<i>Shifting a teacher to teach both English and Social Studies; team model begins to erode</i>
Spanish Teacher	-0.4	<i>Retirement of 1.0 FTE World Language teacher, hiring back a part-time Spanish teacher to address class size</i>

High School (A Budget)

→ **\$436,004** High School Staff reductions of **5.4 positions**

Proposed Reduction	Staff Change	Note
Reading Teacher	+0.4	<i>Required addition of reading instruction for growing population of students</i>
Custodian	-2.0	<i>Reduce one 3rd shift custodian, and one 2nd shift custodian, and re-distribute responsibilities amongst remaining custodians and shifts</i>
Academic Support Center Assistant	-1.0	<i>Eliminating Academic Support Center assistant who supports ASC program and students</i>
Digital Literacy Coach	-1.0	<i>Eliminates support and professional learning to staff for integration of technology and digital tools and programs into instructional practices; support for tools that increase accessibility for students</i>
English Teacher	-1.0	<i>Reduction of one English teacher, increasing overall class size</i>
Counselor	-1.0	<i>Reduction of 0.6 FTE in counseling, reassigning Internship Coordinator responsibilities outside of counseling and moving a counselor to the STAR program</i>

Budget Summary - A Budget

	Revised FY24	Preliminary FY25 “A” Budget
Total Budget Appropriation	\$106,224,413	\$115,312,084
Increase from prior year	\$3,324,973	\$9,087,671
Percent Increase from prior year	3.23%	8.56%
TOTAL Assessments	\$85,614,057	\$95,961,728
Acton Assessment	\$71,669,758	\$79,843,743
Acton % Change	2.84%	11.41%
Boxborough Assessment	\$13,944,299	\$16,117,985
Boxborough % Change	5.18%	15.59%

B Budget - Preliminary

\$ 9,400,231 Reductions

\$ 541,900 New Revenue

Cost Center	Staff Change	Adjustment
New Revenue <i>(not part of calculated total)</i>	-	\$541,900
Other Cost Reductions	-	\$1,535,546
District-wide Programs & Services	-	\$306,039
Staff - District Offices	-2.4	\$326,175
Staff - Elementary	-42.2	\$3,474,876
Staff - Junior High School	-15	\$1,130,548
Staff - High School	-32	\$2,627,047
TOTAL REDUCTIONS (NO REVENUE)	-90.4	\$9,400,231



Acton-Boxborough Regional School District

FY2025 Revenue Budget Projections

Source: Munis Year-to-Date Budget Report through (12/31/2023)

			(B)		(P)	(P) - (B)	
	FY2023	FY2023	FY2024	FY2024	FY2024	PROJECTED FY24	PRELIMINARY FY25
ACCOUNT DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL YTD	PROJECTED	VARIANCE	"B" BUDGET
STATE AID -							
Foundation Aid (Chapter 70)	15,492,511	15,641,731	15,942,931	7,971,457	15,942,931	-	16,092,931
Regional Transportation (Chapter 71)	2,200,000	2,204,798	2,417,425	0	2,318,190	(99,235)	2,417,425
Charter School Reimbursement Aid	100,000	212,263	150,000	112,058	234,289	84,289	150,000
McKinney-Vento Transportati on Reimb							150,000
REGIONAL ASSESSMENTS -							
Acton (FY24 - 83.71%; FY25 - 83.20%)	69,689,255	69,689,255	71,669,758	35,834,878	71,669,758	-	73,818,212
Boxborough (FY24 - 16.29%; FY25 - 16.80%)	13,257,674	13,257,674	13,944,299	6,972,149	13,944,299	-	14,888,730
OTHER REVENUES -							
Medicaid Reimbursement	200,000	272,724	250,000	91,887	221,593	(28,407)	215,000
Earnings on Investments	150,000	747,160	300,000	394,411	698,195	398,195	300,000
Rental Income	0	15,000	15,000	15,000	15,000	-	15,000
Miscellaneous - Operations	10,000	13,182	10,000	4,640	10,000	-	10,000
Revenue Total	101,099,440	102,053,787	104,699,413	51,396,479	105,054,255	354,842	108,057,298
<i>% of FY Budget</i>		<i>100.9%</i>		<i>49.1%</i>		<i>0.3%</i>	
APPROPRIATED FROM E&D	\$ 1,500,000	\$ 1,500,000	\$ 1,375,000		\$ 1,375,000	-	-
OTHER RESERVE USAGE	\$ 300,000	\$ 300,000	\$ 150,000		\$ 150,000	-	-
Total Budget Sources	\$ 102,899,440	\$ 103,853,787	\$ 106,224,413			\$ 354,842	\$ 108,057,298
			FY24 Appropriation				FY25 Preliminary

FY'25 Preliminary "B" Budget	<i>FY'24 Revised Budget</i>	<i>FY'25 Preliminary Budget</i>	<i>FY'25 Increase</i>	<i>Percentage Change</i>
Salaries	\$69,723,472	\$66,651,643	(\$3,071,829)	(4.41%)
Non-Salary Expenses	\$40,648,138	\$44,800,655	\$4,152,517	10.21%
Offset Accounts	(\$4,147,197)	(\$3,395,000)	\$ 752,197	(18.14%)
	\$106,224,413	\$108,057,298	\$1,832,885	1.73%

Main Components of Increases	<i>Sub-Total Percent Change</i>
Salaries Increases\Contractual Obligations	(\$3,071,829) (4.41%)
Non-Salary Expenses Fringe (Insurance, MCRS, Medicare, OPEB)	\$2,028,801 4.99%
Contracted Services, Supplies and Other	\$627 0.00%
Increase in OOD Tuitions/Transportation	\$2,123,089 5.22%
	\$1,080,688

FY'25 Anticipated Offsets	FY'24 Offsets	FY'25 Offsets	Difference	
Grant/Revolving Salary Offset	(\$205,945)	\$0.00	\$205,945	Energy Rebate
Grant/Revolving Non-Salary Offset	(\$395,000)	(\$395,000)	\$0	
Circuit Breaker Offset	(\$3,546,252)	(\$3,000,000)	\$546,252	Reduced Circuit Breaker
	(\$4,147,197)	(\$3,395,000)	\$752,197	

General Features & Impact

→ Assumes that we will *operate our schools under the same structures as we currently have in place*

- Potential changes to school organization will be discussed later

→ Breaks strategic direction for most initiatives:

- Social-Emotional Learning (SEL) & Supports for Mental Health
- Student Supports (MTSS)
- Equity & Belonging Work
- Course Leveling
- Capital Spending
- OPEB Funding (Retiree Health Insurance Trust)

General Features & Impact

- Increased and substantial reliance on additional fees for families
- Examines savings around cost-centers
- Reduces staffing level by 90 positions
 - Effort to balance class sizes equitably across grades, based on school committee guidelines
 - All **class sizes** programmed at **2 students per class beyond** high end of guidelines (*actual may vary by department/course*)
 - Requires each level to *additionally* reduce based on enrollment:
 - HS - \$1.3M
 - JHS - \$640K
 - Elementary - \$1.9M

New Revenues (B Budget)

→ **\$541,900** New Revenue FY25

→ Additional Revenues beyond FY25

Proposed Revenue Source	FY25 Amount	Long-term Note
Migrant Shelter Reimbursement	\$ 180,000	Grant program - not general revenue
Athletic fees	\$ 219,400	\$220 increase per student per sport (avg.)
Kindergarten Tuition Increase	\$ 162,500	\$500 per student increase
Pre K Tuition increase	\$ 30,000	\$380/\$180 per student increase (non-SpecEd)
Activity Fees JHS & HS	\$ 120,000	\$100 per student NEW activity fee
Increase parking fees	\$ 10,000	\$50 per student increase
Cell Tower		\$ 60,000 Construct Cell tower on Campus
Utilities PPA Solar +		<i>unknown</i> Construct additional solar canopies

* Any proposals for fees will include a waiver for financial hardship (free/reduced lunch eligibility)

Other Savings & Cost Reductions (B Budget)

→ **\$1,535,546** in savings from other cost centers

Proposed Reduction	Savings	Note
Budgeted Attrition	\$ 161,173	<i>Savings from Retirements as of Jan 1</i>
Restructure Health Insurance	\$ 100,000	<i>Plan redesign or alt. joint purchase group</i>
EdTech Budget	\$114,417	<i>Reduce Spending/ Restructure Subscriptions</i>
Capital Improvement Budget	\$ 337,500	<i>Reduce Capital Spending by 45%</i>
4 Kindergarten Assistants to Revolving Account	\$193,818	<i>Funded from tuition increase</i>
PreSchool ABA Tutor to Revolving Account	\$31,648	<i>Funded from tuition increase</i>
Gen Ed Classroom Assistants @ 181 Days	\$ 24,582	<i>Reduce 2 non-student days for assistants</i>
SpecEd Assistants & ABA Tutors @ 182 Days	\$ 27,658	<i>Reduce 1 non-student day for SpecEd assistants</i>
OPEB Contribution Reduction	\$400,000	<i>Reduce OPEB Contribution by 45%; prolong liability</i>
SEED Stipends (for Teacher Leaders)	\$6,750	<i>Eliminate stipends for SEED program leaders</i>
Instructional Leadership Team Stipends	\$30,000	<i>Eliminate building-based ILT stipends</i>
Research & Development Stipends	\$40,000	<i>Eliminate summer curriculum development stipends</i>
Culturally Responsive Teacher Leader Stipends	\$43,000	<i>Eliminate CRTL Program</i>
Reduce Course Reimbursement	\$25,000	<i>Reduce course reimbursement to contractually required level</i>

District-wide Programs & Services (B Budget)

→ **\$306,039** Reduction from programs & services

Proposed Reduction	Savings	Note
Assabet Valley Collaborative	\$130,000	<i>Discontinue wrap-around services program; focus on AB Resource Center</i>
Cartwheel Care	\$130,040	<i>Discontinue supplemental mental health support for students; parent education</i>
AB Resource Center	\$20,000	<i>Reduce general fund budget for ABRC by \$20,000 and offset to Migrant Shelter Grant (DESE)</i>
A World of Difference	\$25,999	<i>Anti Defamation League has discontinued A World of Difference Program. Explore alternate peer leader programs</i>

District Offices (B Budget)

→ **\$326,175** Reduced personnel costs in District Offices of **2.4 positions**

Proposed Reduction	FTE Change Note	
Assistant Director of Special Education	-1.0	<i>Funding unavailable</i>
Curriculum Coordinator	-0.0	Do not reduce from 2 to 1 Elementary Curriculum Coordinator; in the B budget, the six coaches at the elementary schools are reduced, and the coordinator position remains
Reduce HS Summer Registration Days	NA	<i>Reduce # days for HS student registration in summer</i>
SEL & Mental Health Coordinator	-0.6	<i>Eliminate position; lose coordination & leadership</i>
Energy Manager	-0.8	<i>Eliminate position; potential for loss of energy grants & opportunities</i>

Elementary Schools (B Budget page 1 of 2)

→ **\$3,474,876** Elementary Staff reductions of **42.2 positions**

Proposed Reduction	Staff Change	Note
ADD ML Educator (Conant, Floating)	+0.0	<i>Needed for increase in student services - Not funded in B Budget scenario</i>
Building based Tech Break-fix	-2.0	<i>Reduced capacity to support technology in schools</i>
19 Hour Office Admins (1 per school)	-2.85	<i>Reduced support in schools/ operations of each building</i>
Digital Literacy Coach	-1.0	<i>Eliminate digital literacy curriculum support at elementary level</i>
Library/ Media Specialists	-4.0	<i>Move from certified library/ media specialist to library assistant; loss of content instruction around research, curation of book collections</i>
ADD Library Assistant	+4.0	
ADD Pathways Teacher	+1.0	<i>Additional section of pathways needed based on preschool enrollment. Proposed shift of funding within special education program. Reduction of 6 assistants reduces the flexibility for providing support to students throughout the day and in various settings</i>
ADD ABA Tutors (Pathways)quior	+2.57	
ADD BCBA (Pathways, Compass)	+0.45	
Special Education Teachers	-2.0	
Special Education Assistants	-6.0	

List of proposed reductions continued on next slide

Elementary Schools (B Budget page 2 of 2)

List of reductions continued

Proposed Reduction	Staff Change	Note
Elementary Classroom Teachers K-6	-17.0	<i>See below*</i>
Literacy & STEAM Coaches	-6.0	<i>Eliminate elementary coaching program; impact on MTSS, curriculum development & implementation, Tier I instructional support</i>
Reading Assistants	-2.85	<i>Eliminate all six (6) part-time reading assistants; reduced support for early literacy</i>
Student Supplies & Materials	NA	<i>\$120,000 reduction to student supplies & materials; families asked to provide materials</i>
Special Education Teacher	-1.0	<i>Reduce 1 special education teacher based on caseload</i>
Math Specialists	-6.0	<i>Eliminate math specialists that provide direct services to students; impact on MTSS</i>

** Elimination of 17 classroom sections (K-6) across all six elementary schools would result in class size averages at 2 students above class size guidelines (i.e. 22 students in K, 26 students in grade 6); reductions would necessitate the transfer of elementary students displaced by classroom reductions to a different school. Early estimates range between 180 and 220 students currently in grades K-5 needing to be moved to a school different from the one where they are currently enrolled.*

** Hometown guarantee (for both Acton and Boxborough residents) would need to be reconsidered by the School Committee to allow for balanced re-distribution and upcoming placement of newly registered students and incoming Kindergarten students.*

Elementary Schools (B Budget - Class Sizes)

	Current FY25 Projections without Budget Reductions			Low End Guidelines			High End Guidelines			High End Guidelines +2 (B Budget Proposal)		
	Est Students	Sections	Avg Class Size	Avg Class Size	Sections	Change	Avg Class Size	Sections	Change	Avg Class Size	Sections	Change
Kinder	293	17.0	17.2	18	16.0	-1.0	20	15	-2.0	22	13	-4.0
Grade 1	360	17.0	21.2	20	18.0	1.0	22	16	-1.0	24	15	-2.0
Grade 2	343	16.0	21.4	20	17.0	1.0	22	16	0.0	24	14	-2.0
Grade 3	369	17.0	21.7	20	18.0	1.0	22	17	0.0	24	15	-2.0
Grade 4	347	17.0	20.4	22	16.0	-1.0	24	14	-3.0	26	13	-4.0
Grade 5	379	17.0	22.3	22	17.0	0.0	24	16	-1.0	26	15	-2.0
Grade 6	408	17.0	24.0	22	19.0	2.0	24	17	0.0	26	16	-1.0
	NET Change FTE		-1.0	NET Change FTE		+3.0	NET Change FTE		-7.0	NET Change FTE		-17.0

→ **\$1,130,548** Junior High Staff reductions of **15 positions**

Proposed Reduction	Staff Change	Note
ADD ML Teacher	+0.6	
Custodian	-1.0	
ABA tutor	-1.0	
Special Ed Assistant	-2.5	<i>Reduction of staffing support for students in classrooms and activities</i>
PE Teacher	-1.0	
ASC assistant	-0.5	
English Teacher	-1.0	
Spanish Teacher	-1.0	<i>Moving from 8 teams to 7 teams and increasing class sizes (one team will work with both 7th and 8th grade students)</i>
Reduce student clubs & activities	NA	<i>\$30K reduction to students clubs; fewer clubs available to students and new reliance on student fees</i>
Library/ Media Specialist	-0.6	<i>Reduce librarian from 1.0 to 0.4; significant reduction to library/ research instruction for students</i>
Assistant Principal	-1.0	<i>Eliminate 1 assistant principal position; impact on operations of school - scheduling, MCAS administration, student supervision and family support</i>

List of proposed reductions continued on next slide

Junior High School (B Budget page 2 of 2)

List of reductions continued

Proposed Reduction	Staff Change	Note
Counselor	-1.0	<i>Reduce 1.0 Counselor; increase counseling caseloads</i>
Math Teacher	-1.0	<i>* See below</i>
Science Teacher	-1.0	<i>* See below</i>
Social Studies Teacher	-1.0	<i>* See below</i>
Special Educator	-1.0	<i>* See below</i>
Math Specialist	-1.0	<i>Eliminates opportunities to provide additional math support for students with gaps in prior math instruction. Also eliminate the small group math classes for students in Math Fundamentals</i>
Operating Budget Reduction	NA	<i>\$7K reduction to operating budget</i>

** Proposed reductions at the Junior High would require eliminating a full-team from the school, moving from 8 teams to 7 teams. There would be 3 teams in 7th grade, 3 teams in 8th grade, and the seventh team would have sections of both 7th grade students and sections of 8th grade students.*

Junior High School - Team and Class Sizes

Current configuration with 8 teams (4 per grade)

Current 7th Grade Team
Size: 102-106

Current 8th Grade Team
Size: 107

With reduction of full-team (and creating a team that has 7th and 8th grade sections)

7th Grade Team A (115+)

8th Grade Team A (121+)

7th Grade Team B (115+)

8th Grade Team B (121+)

7th Grade Team C (115+)

8th Grade Team C (121+)

Blended Team -7&8
7th Grade ~70 students

8th Grade ~50 students

On-team Class Size Avg
23 - 26

Off-team Class Size Avg
27 - 30

High School (B Budget - page 1 of 2)

→ **\$2,627,047** High School Staff reductions of **31.9 positions**

Proposed Reduction	Staff Change	Note
Custodian	-2.0	
Academic Support Center Assistant	-1.0	
Digital Literacy Coach	-1.0	
Counselor/STAR/ASC III	-2.0	<i>Reduction of 0.6 FTE in counseling, combining ASC III and STAR</i>
Reading Teacher	+0.4	<i>Required addition of reading instruction for growing population of students</i>
Student Programs Coordinator	-1.0	<i>Eliminate position and consolidate portions of role into other remaining support staff positions</i>
Data Assistant	-0.475	<i>Shift roles and responsibilities with HS data office/scheduling office to remaining staff</i>
Digital Literacy Assistant	-0.475	<i>Eliminate role that supports maintenance and use of student technology</i>
Language Lab Assistant	-0.475	<i>Elimination of position that manages and maintains the language lab</i>
Special Education Assistant	-1.0	
STAR Tutor	-0.475	<i>Reduce scope and scale of STAR program supports to students returning from hospitalization</i>
TV Studio Manager	-1.0	<i>Eliminate portions of the TV/Studio program offerings</i>

List of proposed reductions continued on next slide

High School (B Budget page 2 of 2)

List of reductions continued

Proposed Reduction	Staff Change	Note
Assistant Principal	-1.0	<i>Reduce building administration by one Assistant Principal; redistribution of caseloads to remaining administrators</i>
English Teachers	-4.0	<i>Eliminate 16 English sections and increasing average class sizes (see table)</i>
Social Studies Teachers	-3.0	<i>Eliminate 15 social studies sections and increasing class sizes (see table)</i>
Math Teachers	-2.0	<i>Eliminate 10 math sections and increasing class sizes (see table)</i>
Science Teachers	-2.0	<i>Eliminate 10 science sections and increasing class sizes (see table)</i>
World Language Teachers	-2.2	<i>Elimination of both the Chinese and Latin programs (.6 FTE each); reduction of Spanish teacher and increasing class sizes for Spanish sections</i>
Senior Seminar Teacher	-1.0	<i>Elimination of the Senior Seminar program, including senior internships</i>
Visual Arts Teacher	-0.25	<i>Reduce visual arts course offerings</i>
Campus Monitors	-6.0	<i>Elimination of campus monitors</i>
Student Activities	NA	<i>Move \$90K student activities costs to revolving account to be offset by new activity fee</i>
Student Activities Reduction	NA	<i>Reduce students activities (clubs) offerings by \$30K</i>
Athletics	NA	<i>Remove funding for athletics from operating budget; Athletics to be self-funded through user fees from revolving account and increased athletic fees</i>

High School (B Budget Class Sizes)

	Low End Guidelines				High End Guidelines				High End Guidelines +2				B Budget Projection			
2024-25	Avg Size	Sections	FTE	Change	Avg Size	Sections	FTE	Change	Avg Size	Sections	FTE	Change	Avg Size	Sections	FTE	Change
English	22	75	18.8	-0.2	24	69	17.2	-1.8	26	63.5	15.9	-3.1	25.6	60.0	15.5	-4.0
Mathematics	22	88	17.6	0.0	24	81	16.1	-1.5	26	74.5	14.9	-2.7	24.2	78.0	14.6	-2.0
Science	22	96	19.2	-0.5	24	88	17.6	-1.1	26	81.2	16.2	-2.5	24.4	83.5	16.8	-2.0
Social Studies	22	78	15.7	-0.1	24	72	14.4	-1.4	26	66.3	13.3	-2.5	25.0	64.0	13.4	-3.0
World Language	22	58	11.7	-0.9	24	53	10.7	-1.9	26	49.3	9.9	-2.7	24.4	52.0	10.4	-2.2
Total	NET Change FTE @ 22			-1.7	NET Change FTE @ 24			-7.7	NET Change FTE			-13.5	NET Change FTE			-13.2

Class size may vary by level and include a wide range that includes specialized courses and courses offered specifically for certain cohorts of students

Note: B Budget Projections are based on actual reductions. Low, High and High +2 were based on early projections, including the possibility of school choice students.



A & B Budgets - Summary

- **A Budget**

- \$2,142,069 Reductions
- \$420,625 New Revenue
- Reduces 25.5 staff
- Maintains class sizes within guidelines
- Continues to operate programs as previous

- **B Budget**

- \$9,400,231 Reductions
- \$541,900 New Revenue
- Reduces 90.4 Staff
- Class sizes 2+ beyond guidelines
- Transfers elementary students between schools
- Significant impact on student supports
 - Mental Health, Academic, MTSS
- Significant reliance on fees charged to families

Budget Summary - B Budget

	Revised FY24	Preliminary FY25 “B” Budget
Total Budget Appropriation	\$106,224,413	\$108,057,298
Increase from prior year	\$3,324,973	\$1,832,885
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Acton % Change	2.84%	3.00%
Boxborough Assessment	\$13,944,299	\$14,888,760
Boxborough % Change	5.18%	6.77%



Potential Structural Changes

Significant Changes to District Operations

Our vision is to provide high-quality educational opportunities that inspires a community of learners.

Our mission is to develop engaged, well-balanced learners through collaborative, caring relationships.

WELLNESS ○ EQUITY ○ ENGAGEMENT

Potential Structural Changes

Structural Changes to District Operations

- May represent significant departures from historical district vision for education services
- Represent opportunities for substantial savings
- May be combined with other structural changes based on the nature of the change
- May require collaboration/ partnership in order to re-envision past practices
- Are comprised of short, mid, and long-range changes
- Have varying and significant impact on students, staff and families



Potential Structural Changes (for Further Discussion)

Concept	Description	Potential Savings/Costs	Status
Health Insurance	Consider restructuring plan design within HIT model OR consider alternatives to HIT model including, but not limited to GIC	\$100K-\$2M	Started - Health Insurance Working group formed, awaiting cost estimate from consultant
Special Education	Consider outside program evaluation to improve programming and efficiency	Unknown benefit; \$100K cost for program evaluation	Obtaining proposals
	Consider new Request for Proposals for Special Education Transportation	Unknown	Planned
Transportation	Consider eliminating transportation services for students who live within 1.5 miles of school	\$150K+ per bus route	Pending school committee direction; would need full analysis
	Return to 2-tier elementary bus routes	Possibly reduce 10 routes	Pending school committee direction
School Closure	Consider closing an elementary school; significant impact on single school;	\$1.2M (reduces overhead and 8 elementary sections)	Preliminary internal study completed; pending school committee direction
Open Enrollment	Consider ending elementary open enrollment program - potentially significant transportation savings	\$150K+ per bus route	Pending school committee direction; would need community visioning and analysis
Inter-District School Choice	Consider allowing non-resident students to attend school	\$5,000 per student	Not recommended due to potential risk around special education costs

Closing Thought

If AB were funded at **state average**, this would yield an additional **\$7,628,104** for the schools

In-District Per Pupil Spending (FY22)

	\$19,554	A-B Spends \$1,496 (8.3%) below state average <u>per student</u>
	\$18,058	

Source: [MA DESE Radar Benchmarking Online](#)

\$7,500,000 in additional revenue would **fund** the **A Budget**



Questions & Discussion

