

# AYER SHIRLEY REGIONAL SCHOOL DISTRICT

FY 2025 PRELIMINARY BUDGET  
AYER SELECT BOARD  
TUESDAY FEBRUARY 6, 2024



*Dr. Adam Renda, **Superintendent***  
*William Plunkett, **Director of Finance***

# Our District Vision

To create a dynamic, engaged learning community that provides equitable access and opportunity for all members, and empowers students to achieve at high levels by fostering intellectual rigor, creative expression, social-emotional well-being, and the agency to pursue meaningful paths and thrive as responsible citizens.



Ms. Erica Spann, Chairperson Mr. Christopher Rupprecht, Vice-Chairperson Mr. Kevin Bresnahan, Secretary	Mrs. Joyce Reischutz Mr. James Quinty Mrs. Ashley Pinard
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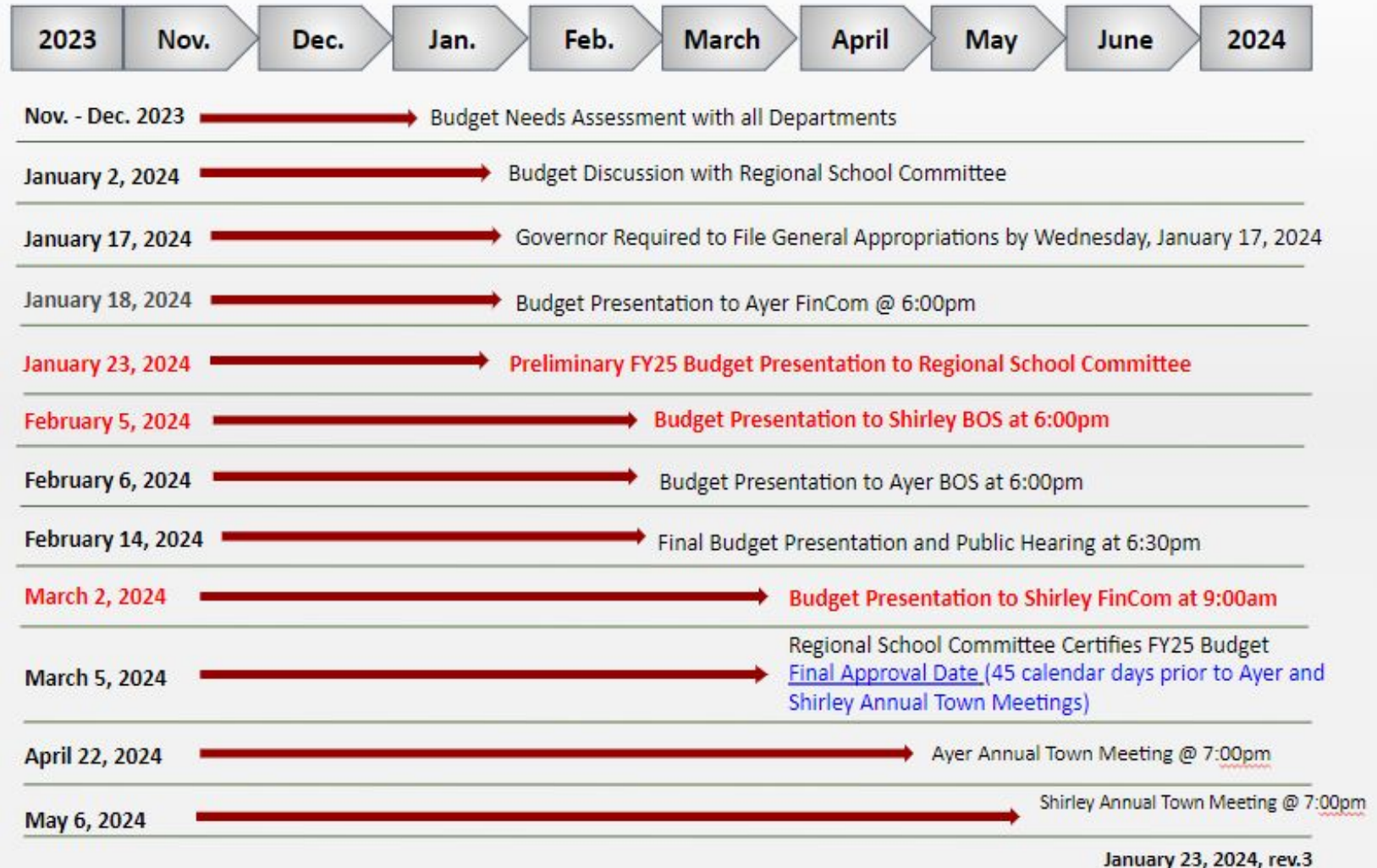
**Superintendent of Schools: Dr. Adam Renda**

# Agenda

- FY25 Budget Presentation
- Assessments
- Questions



# FY25 Budget Timeline



# District Student Enrollment

FY19-FY24 (October 1 Report)

	FY19	FY20	FY21	FY22	FY23	FY24	Change FY23-FY24	Projected FY25	
District Enrollment	1712	1682	1603	1622	1636	1687	+51	1684	
Total ASRSD Student Population (includes OOD)	1745 (33)	1716 (34)	1638 (35)	1655 (33)	1669 (33)	1717 (30)	+14	1715 (30*)	See below
Ayer Shirley Regional High School	389	374	357	368	394	412	+16	441	Includes all current 8th graders
Ayer Shirley Regional Middle School	416	407	410	390	367	379	+12	404	Includes all current 5th graders
Lura A White	377	343	331	324	343	356	+13	366	Projected K numbers
Page Hilltop	530	558	505	540	532	540	+8	549	Projected Prek & K numbers



# District Student Enrollment

FY19-FY24 (October 1 Report)

## Choice Out

Choice Out	FY19	FY20	FY21	FY22	FY23	FY24	Change FY23-FY24	Change FY19-FY24
District	126	112	99	110	121	96	-25	-30
Ayer	63	54	49	61	69	64	-5	+1
Shirley	63	58	50	49	52	32	-20*	-31

**\*Major Changes to Shirley Choice: -6 Goodrich Academy, -7 Harvard**

## Choice In

Choice In	FY19	FY20	FY21	FY22	FY23	FY24	Change FY23-FY24	Change FY19-FY24
District	128	130	118	105	97	96	-1	-32



# District Student Enrollment

FY19-FY24 (October 1 Report)

## Charter

	FY19	FY20	FY21	FY22	FY23	FY24	Change FY23-FY24	Change FY19-FY24
Ayer	37	37	36	34	33	30	-3	-7
Shirley	29	30	26	25	31	24	-7	-5
District	66	67	62	59	64	54	-10	-12

## Nashoba Tech

	FY19	FY20	FY21	FY22	FY23	FY24	Change FY23-FY24	Change FY19-FY24
Ayer	49	54	57	61	70	61	-9	+12
Shirley	50	51	54	49	41	51	+10	+1
District	99	105	111	110	111	112	+1	+13



# Enrollment English Learners

\*As of October 1, 2023

English Language Enrollment						
	FY19	FY20	FY21	FY22	FY23	FY24
State	10.5%	10.8%	10.5%	11.0%	12.1%	13.1%
District	64 3.7%	57 3.4%	58 3.6%	57 3.6%	71 4.3%	79 4.7%
High School	8 2.1%	7 1.9%	8 2.2%	9 2.4%	8 2.0%	11 2.7%
Middle School	14 3.4%	8 2.0%	9 2.2%	6 1.5%	9 2.5%	12 3.2%
Lura A White	8 2.1%	7 2.0%	8 2.4%	3 .93%	18 5.2%	17 4.8%
Page Hilltop	34 6.4%	35 6.3%	33 6.5%	39 7.2%	36 6.8%	39 7.2%






# Enrollment Special Education

Student Enrollment	FY19	FY20	FY21	FY22	FY23	FY24 (Oct 1)
District Special Education Students	301	325	317	306	290	324
Out of District (OOD) Special Education Students	33	34	35	33	33	30
Total Special Education Student Population	334	357	352	339	323	354
<b>District Enrollment</b>	<b>1745</b>	<b>1716</b>	<b>1638</b>	<b>1655</b>	<b>1669</b>	<b>1687</b>
<b>Total Enrollment (District+OOD)</b>	<b>1778</b>	<b>1750</b>	<b>1673</b>	<b>1688</b>	<b>1702</b>	<b>1717</b>
Total Special Education Average	19.1%	20.8%	21.5%	20.5%	19.3%	20.5%
State Average	18.1%	18.4%	18.7%	18.9%	19.4%	20.2%
Percent of Special Education Students Out of District (Total Special Ed students/OOD Students)	9.9%	9.5%	9.9%	9.7%	10.2%	8.5%
Special Education Students In Out of District Placements from Total Enrollment	1.9%	1.9%	2.1%	2.0%	1.9%	1.7%



# Special Education Out of District Costs

	FY20	FY21	FY22	FY23	FY 24	FY25 Projected
Cost Range Placements Per Year	\$33,900- \$288,806	\$34,917- \$297,470	\$36,663- \$312,344	\$38,496- \$327,961	\$41,191- \$350,918	\$43,663- \$371,973
Total Cost  	\$2,791,862  8.7% of total budget	\$2,850,692  8.8% of total budget	\$2,935,533  8.9% of total budget	\$3,001,412  8.9% of total budget	\$3,201,530  9.0% of total budget	<b>\$3,356,641</b>  <b>9.1% of total budget</b>

# FY25 Budget Drivers & Projections

Gen. Fund Revenue	FY24	FY25	Change	
Chapter 70	8,501,531	8,603,831	102,300	1.2%
Transportation Reim.	500,000	485,282	(14,718)	-2.9%
Medicaid	175,000	106,000	(69,000)	-39.4%
Charter Reim.	90,000	150,000	60,000	66.7%
Transfers from E&D	300,000	0		0.0%
<b>Total General Fund Revenue</b>	<b>9,566,531</b>	<b>9,345,113</b>	<b>78,582</b>	<b>0.8%</b>
Budget Drivers	FY24	FY25	GF Impact	Detail
Health Ins. Employees	3,940,795	4,200,000	259,205	6.6%
Regular Transportation	927,000	1,027,000	100,000	10.8%
SPED Transportation	960,000	1,000,000	40,000	4.2%
Contract Salary Increases - All Staff	725,000	993,136	268,136	37.0%
Charter Tuition Out	970,000	950,000	(20,000)	-2.1%
Out of District Collaborative Tuitions	875,726	935,726	60,000	6.9%
ESSER3 positions	0	768,000	768,000	#DIV/0!
Choice Out	710,000	670,000	(40,000)	-5.6%
McKinney Vento Transportation	25,000	30,000	5,000	20.0%
OPEB Valuation	0	7,426	7,426	#DIV/0!
<b>Total of Selected General Fund Expenditures</b>	<b>9,133,521</b>	<b>10,573,862</b>	<b>1,447,767</b>	<b>15.9%</b>
<b>Total Impact to General Fund Budget</b>			<b>1,369,185</b>	
Rev. Fund Revenue	FY24	FY25	Change	
School Choice	781,508	550,000	(231,508)	
Circuit Breaker	975,109	975,109	0	
<b>Revolving Fund Revenue Sub-total:</b>	<b>1,756,617</b>	<b>1,525,109</b>	<b>(231,508)</b>	

# FY25 Preliminary Cherry Sheet Estimates



**DLS**  
DIVISION OF LOCAL SERVICES  
MA DEPARTMENT OF REVENUE

MA Department of Revenue  
Division of Local Services  
Preliminary Regional School Cherry Sheet  
Estimates

FY2025 Preliminary Cherry Sheet Estimates		Data current as of 1/24/2024	
Ayer Shirley			
PROGRAM	FY2024 Cherry Sheet Estimate	FY2025 Governor's Local Aid Proposal	Change from FY24 to FY25
<b>Education Receipts:</b>			
Chapter 70	\$8,552,891	\$8,603,831	\$50,940
Charter Tuition Reimbursement	\$117,023	\$188,765	\$71,742
Regional School Transportation	\$567,341	\$492,742	-\$74,599
<b>Offset Receipts:</b>			
School Choice Receiving Tuition	\$541,709	\$547,386	\$5,677
<b>Total Estimated Receipts:</b>	<b>\$9,778,964.00</b>	<b>\$9,832,724</b>	<b>\$53,760</b>
<b>Estimated Charges:</b>			
Special Education	\$0	\$0	\$0
School Choice Sending Tuition	\$749,979	\$590,030	-\$159,949
Charter School Sending Tuition	\$981,649	\$950,262	-\$31,387
<b>Total Estimated Charges:</b>	<b>\$1,731,628</b>	<b>\$1,540,292</b>	<b>-\$191,336</b>
<b>Total Receipts Less Charges:</b>			
<b>Net Receipts:</b>	<b>\$8,047,336</b>	<b>\$8,292,432</b>	<b>\$245,096</b>

	<u>Base Foundation Components</u>							<u>Incremental Costs Above the Base</u>						
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
		-----Kindergarten -----			Junior/ Middle	High School		Special Ed In-District	Special Ed Tuition ed-Out	English learners PK-5	English learners 6-8	English learners High School/Voc	Low income	
	Pre-school	Half-Day	Full-Day	Elementary			Vocational							TOTAL
<b>Foundation Enrollment</b>	19	0	122	674	404	488	0	66	17	56	13	11	624	1,696
1 Administration	4,262	0	54,735	302,390	181,255	218,941	0	204,363	62,947	6,221	1,537	1,395	49,128	1,087,174
2 Instructional Leadership	7,698	0	98,857	546,142	327,361	395,426	0	0	0	10,886	2,690	2,441	232,764	1,624,265
3 Classroom & Specialist Teachers	35,297	0	453,285	2,504,180	1,320,906	2,346,382	0	674,347	0	76,203	18,827	17,084	2,272,259	9,718,769
4 Other Teaching Services	9,053	0	116,259	642,282	277,136	278,682	0	629,628	962	10,886	2,690	2,441	0	1,970,017
5 Professional Development	1,396	0	17,936	99,105	64,390	75,420	0	32,530	0	3,110	768	697	110,236	405,589
6 Instructional Materials, Equipment & Technology	5,109	0	65,608	362,457	217,259	419,885	0	28,393	0	7,775	1,921	1,743	16,898	1,127,048
7 Guidance & Psychological Services	3,596	0	46,188	255,143	164,990	220,147	0	0	0	4,665	1,153	1,046	92,009	788,931
8 Pupil Services	1,021	0	13,122	108,730	106,462	296,538	0	0	0	1,556	384	349	478,115	1,006,277
9 Operations & Maintenance	9,802	0	125,871	695,386	451,882	529,251	0	228,283	0	18,662	4,611	4,184	0	2,067,931
10 Employee Benefits/Fixed Charges*	15,407	0	197,857	1,093,093	689,243	750,285	0	270,475	0	18,088	4,468	4,054	388,521	3,441,486
11 Special Education Tuition*	0	0	0	0	0	0	0	0	597,648	0	0	0	0	597,648
<b>12 Total</b>	<b>92,640</b>	<b>0</b>	<b>1,189,714</b>	<b>6,608,907</b>	<b>3,810,884</b>	<b>5,530,958</b>	<b>0</b>	<b>2,068,019</b>	<b>661,556</b>	<b>158,048</b>	<b>39,048</b>	<b>35,432</b>	<b>3,639,929</b>	<b>23,835,134</b>
13 Wage Adjustment Factor	100.0%													14,037
														<b>Foundation Budget per Pupil</b>

# ASRSD FY25 Chapter 70 Summary

## Massachusetts Department of Elementary and Secondary Education FY25 Chapter 70 Summary



616 Ayer Shirley

### Aid Calculation FY25

#### Prior Year Aid

1 Chapter 70 FY24 **8,552,891**

#### Foundation Aid

2 Foundation budget FY25 23,835,134  
3 Required district contribution on FY25 15,652,141  
4 Foundation aid (2-3) 8,182,993  
5 Increase over FY24 (4-1) **0**

#### Minimum Aid

6 Minimum \$30 per pupil increase 50,940  
7 Minimum aid amount  
(if line 6 - line 5 > 0, then line 6 - line 5, otherwise 0) **50,940**

#### Subtotal

8 Sum of 1,5,7 **8,603,831**

#### Minimum Aid Adjustment

9 Minimum aid adjustment 8,603,831  
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

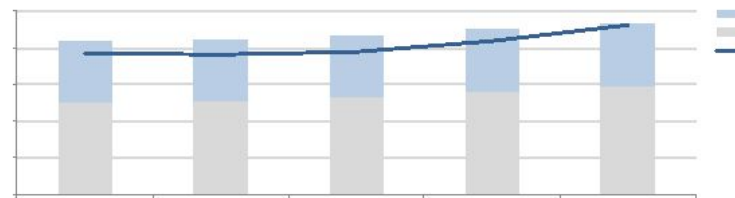
12 Hold harmless aid **0**

#### FY25 Chapter 70 Aid

13 Sum of 1,5,7,10, 12 minus 11 **8,603,831**

### Comparison to FY24

	FY24	FY25	Change	Pct Chg
Enrollment	1,712	1,698	-14	-0.82%
Foundation budget	23,119,470	23,835,134	715,664	3.10%
Required district contribution	14,814,575	15,652,141	837,566	5.65%
Chapter 70 aid	<b>8,552,891</b>	<b>8,603,831</b>	50,940	0.60%
Required net school spending (NSS)	23,367,466	24,255,972	888,506	3.80%
Target aid share	30.98%	29.57%		
C70 % of foundation	36.99%	36.10%		
Required NSS % of foundation	101.07%	101.77%		



# ASRSD Foundation Enrollment & RLC

## 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.

#### 2 616 Ayer Shirley

LEA	Member	Foundation Enrollment in Regional District			Required Minimum Contribution to Regional District		
		FY24	FY25	Change	FY24	FY25	Change
	Total	1,712	1,698	-14	14,814,575	15,652,141	837,566
	19 Ayer	971	972	1	9,087,237	9,735,557	648,320
	270 Shirley	741	726	-15	5,727,338	5,916,584	189,246

# Ayer Apportionment of RLC

Massachusetts Department of Elementary and Secondary Education  
Office of School Finance



## FY25 Chapter 70 Apportionment of Local Contribution Across School Districts

19 Ayer	Ayer	Ayer Shirley	Nashoba Valley	Combined Total for All Districts
<u>Prior Year Data (for comparison purposes)</u>				
1 FY24 foundation enrollment		971	69	1,040
2 FY24 foundation budget		13,108,567	1,403,943	14,512,509
3 Each district's share of municipality's combined FY24 foundation		90.33%	9.67%	100.00%
4 FY24 required contribution		9,087,237	973,253	10,060,490
<u>FY25 apportionment of contribution among community's districts</u>				
5 FY25 total unapportioned required contribution ('municipal contribution' tab row 19 or 25)				10,662,107
6 FY25 foundation enrollment		972	63	1,035
7 FY25 foundation budget		13,642,019	1,298,335	14,940,353
8 Each district's share of municipality's total FY25 foundation		91.31%	8.69%	100.00%
9 FY25 Required Contribution		9,735,557	926,550	10,662,107
10 Change FY25 to FY24 (9 - 4)		648,320	-46,703	601,617



# FY25 Preliminary Budget Totals

EXPENSES						Notes
General Fund Net School Spending	Certified FY23 4/5/22	Certified FY24 3/7/23	Preliminary FY25 1/23/24	Change from FY24	%	
Central Office	373,375	1,095,848	1,363,984	\$ 268,136.00	24.5%	contracted salary increases
District Instruct. & Services	988,181	984,181	1,076,252	\$ 92,071.00	9.4%	5 Student Services & \$23,000 EL salary
Business	383,998	376,788	384,214	\$ 7,426.00	2.0%	
Risk Management	4,954,289	5,208,751	5,512,956	\$ 304,205.35	5.8%	Health insurance
Technology	518,599	518,599	518,599	\$ -	0.0%	
Facilities	1,924,832	1,924,832	1,908,992	\$ (15,840.00)	-0.8%	
Special Education	3,622,785	3,622,785	3,682,785	\$ 60,000.00	1.7%	
Early Childhood	143,517	143,517	143,517	\$ -	0.0%	
Lura White	2,885,821	2,885,821	2,885,821	\$ -	0.0%	
Page Hilltop	3,284,168	3,284,168	3,284,168	\$ -	0.0%	
Middle School	2,887,042	2,800,319	2,900,319	\$ 100,000.00	3.6%	1.0 Guidance FTE back to Gen Fund
High School	4,026,334	3,760,575	3,830,161	\$ 69,586.00	1.9%	
Other Districts	1,580,000	1,680,000	2,388,000	\$ 708,000.00	42.1%	ESSER3 salaries
Transfer to Legal						
Transfer to Capital Stabilization Fund	200,000	300,000		\$ (300,000.00)	-100.0%	
Transfer to Debt Payment						
Transfer to SpEd Reserve Fund	40,000					
	27,812,941	28,586,184	29,879,768	\$ 1,293,584.35	4.5%	
Non- Net School Spending						Notes
	Certified FY23 4/5/22	RSC Certified FY24 3/7/23	Preliminary FY25 1/23/24	Change from FY24	%	
Transportation	1,847,856	1,912,000	2,057,000	\$ 145,000.00	7.6%	Transportation Assess. Formula
Capital - Debt (Excluded)	1,382,729	1,694,382	1,696,004	\$ 1,621.76	0.1%	Debt Assessment Formula
Capital - Interest (Not Excluded)	51,856					Capital Assessment Formula
	3,282,441	3,606,382	3,753,004	\$ 146,621.76	4.1%	
Total	31,095,382	32,192,566	33,632,772	\$ 1,440,206.11	4.5%	
REVENUE						Notes
General Fund Revenue	FY23 4/5/22	FY24 3/7/23	FY25 1/23/24	Change from FY24	%	
Chapter 70	8,400,431	8,501,531	8,603,831	\$ 102,300.00	1.2%	FY25 Governor's #1 \$30/student
Charter Tuition Reimbursement	100,000	90,000	150,000	\$ 60,000.00	66.7%	FY25 Governor's #1 \$188,765
Regional Transportation Reimbursement	450,000	500,000	485,282	\$ (14,718.00)	-2.9%	FY23 actual
Medicaid	120,000	175,000	106,000	\$ (69,000.00)	-39.4%	FY23 actual
Regional Transportation Reimbursement Fund						
E&D Transfer to General Fund						
E&D - Transfer to Debt Payment						
E&D - Transfer to Capital Stabilization Fund	200,000	300,000		\$ (300,000.00)	-100.0%	
E&D - Transfer to SpEd Reserve Fund	40,000					
	9,310,431	9,566,531	9,345,113	\$ (221,418.00)	-2.3%	
Assessment						Notes
	FY23 4/5/22	FY24 3/7/23	FY25 1/23/24	Change from FY24	%	
Operating	20,402,222	20,931,652	22,591,655	\$ 1,660,003.10	7.9%	
Capital (Debt) Excluded	1,382,729	1,694,382	1,696,004	\$ 1,621.76	0.1%	
Total	21,784,951	22,626,034	24,287,659	\$ 1,661,624.86	7.3%	
Other Funds						Notes
	FY23 4/5/22	FY24 3/7/23	FY25 1/23/24	Change from FY24	%	
Revolving	1,796,247	2,041,476	2,041,476	\$ -	0.0%	(see detail page)
Grants	1,212,709	1,266,232	1,266,232	\$ -	0.0%	(see detail page)
Subtotal	3,008,956	3,307,708	3,307,708	\$ -	0.0%	
All Funds - Total	34,104,339	35,500,274	36,940,480	\$ 1,440,206.11	4.1%	

# Proposed ASRSD FY25

## Operating Assessments & Debt Payment

	Operating Assessment	Total	Ayer	Shirley	Formula Source and Shares
1	Required Local Contribution	15,652,141	9,735,557	5,916,584	FY25 Preliminary Ch.70 RLC
2	Net School Spending Above RLC	4,882,514	2,787,916	2,094,599	ASRSD - 57.1/42.9 % allocation
3	Transportation	2,057,000	1,174,547	882,453	ASRSD - 57.1/42.9 % allocation
4	Capital: Interest (Not Excluded)				N/A
5	Capital - All Other				ASRSD #5 Allocation Method
	<b>Total</b>	<b>22,591,655</b>	<b>13,698,020</b>	<b>8,893,636</b>	
	FY24	20,931,652	12,567,854	8,363,798	
	increase	1,660,003	1,130,166	529,838	
		7.9%	9.0%	6.3%	
	<b>Excluded Debt</b>				
4	Capital: Debt Service	1,696,004	992,710	703,294	Calculation on Capital Debt detail page 18
	<b>Total</b>	<b>1,696,004</b>	<b>992,710</b>	<b>703,294</b>	Includes Shirley Stab. & Ayer CPA pymts.
	<b>Operating Assessment &amp; Debt</b>	<b>24,287,659</b>	<b>14,690,730</b>	<b>9,596,929</b>	
	FY24	22,626,035	13,555,068	9,070,967	
	increase	1,661,624	1,135,662	525,962	
		7.3%	8.4%	5.8%	
	<b>Assessment Element</b>	<b>Basis &amp; Calculation</b>			
1	Required Local Contribution		FY24 from DESE - Based on town income & property value		
2	Net School Spending Above RLC		Foundation Enrollment Share - five year average		
3	Transportation		Foundation Enrollment Share - five year average		
4	Capital: Principal & Interest		50% Found. Enroll. Share and 50% Resid. Enroll. Share MS & HS (Roll. Avg.)		
5	Capital - All Other		Five Yr. Avg. of 50% Found Enroll. Share and 50% Comb. Effort Yield (DESE)		

# Questions?





# ASRSD FY24 Foundation Budget

Massachusetts Department of Elementary and Secondary Education

Office of School Finance



FY24 Chapter 70 Foundation Budget

616 Ayer Shirley

	Base Function Components							Incremental Costs Above the Base						
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	—Kindergarten—		Junior/		High			Spaid Ed	Spaid Ed	English Learners	English Learners	English Learners		
	Preschool	Half Day	Full Day	Elementary	Middle	Shad	Vocational	In District	Tuitioned Out	PK-5	6-8	High School/Loc	Low income	TOTAL
Function Endment	55	0	130	681	32	501	0	66	17	54	10	8	62	1,72
1 Administration	12,174	0	57,547	29,065	18,527	21,778	0	21,641	6,006	5,844	1,141	917	4,523	1,02,901
2 Instructional Leadership	2,196	0	10,936	58,446	3,348	40,555	0	0	0	1,174	1,977	1,604	26,617	1,58,753
3 Classroom & Specialist Teachers	10,884	0	45,555	242,167	1,264,600	2,36,729	0	66,364	0	4,202	1,398	11,221	2,14,436	9,58,335
4 Other Teaching Services	2,586	0	12,223	62,455	25,321	22,223	0	62,242	97	1,174	1,977	1,604	0	1,53,142
5 Professional Development	3,887	0	18,888	9,888	6,666	7,637	0	3,006	0	2,916	51	48	10,590	35,407
6 Instructional Materials, Equipment & Technology	14,521	0	68,99	30,723	20,999	45,39	0	28,015	0	7,26	146	1,146	15,728	1,12,123
7 Guidance & Psychological Services	9,57	0	4,007	22,223	15,224	22,000	0	0	0	430	86	68	8,631	73,60
8 Pupil Services	2,917	0	13,27	10,521	11,924	30,35	0	0	0	1,494	25	29	4,495	90,157
9 Operations & Maintenance	27,95	0	12,39	62,811	42,69	56,10	0	25,242	0	17,40	342	2,70	0	2,00,800
10 Employee Benefits/Other Charges*	4,005	0	18,444	96,22	65,28	68,62	0	27,223	0	16,36	321	252	38,901	3,16,003
11 Special Education Tuition*	0	0	0	0	0	0	0	0	50,009	0	0	0	0	50,009
12 Total	29,91	0	1,28,74	6,22,97	3,59,55	5,52,38	0	2,00,84	60,92	14,715	2,885	2,199	3,32,481	2,18,947
13 Weight Adjustment Factor	100%										Foundation Budget per Pupil			
											13,504			

# Foundation Enrollment & RLC by Town

## Massachusetts Department of Elementary and Secondary Education

### Office of School Finance

### FY24 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.

### 616 Ayer Shirley

LEA	Member	Foundation Enrollment in Regional District			Required Minimum Contribution to Regional District		
		FY23	FY24	Change	FY23	FY24	Change
	Total	1,658	1,712	54	14,087,905	14,814,575	726,670
	19 Ayer	959	971	12	8,677,592	9,087,237	409,645
	270 Shirley	699	741	42	5,410,313	5,727,338	317,025

# ASRSD FY24 Chapter 70 Summary

## Massachusetts Department of Elementary and Secondary Education

### FY24 Chapter 70 Summary



616 Ayer Shirley

#### Aid Calculation FY24

<b>Prior Year Aid</b>	
1 Chapter 70 FY23	8,450,171
<b>Foundation Aid</b>	
2 Foundation budget FY24	23,119,470
3 Required district contribution FY24	14,814,575
4 Foundation aid (2-3)	8,304,895
5 Increase over FY23 (4-1)	0
<b>Minimum Aid</b>	
6 Minimum \$30 per pupil increase	51,360
7 Minimum aid amount (if line 6 - line 5 > 0, then line 6 - line 5, otherwise 0)	51,360
<b>Subtotal</b>	
8 Sum of 1,5,7	8,501,531
<b>Minimum Aid Adjustment</b>	
9 Minimum aid adjustment	8,501,531
10 Aid adjustment increment (if line 9 - line 8 > 0, then line 9 - line 8, otherwise 0)	0
<b>Non-Operating District Reduction to Foundation</b>	
11 Reduction to foundation	0
<b>FY24 Chapter 70 Aid</b>	
12 Sum of 1,5,7,10 minus 11	8,501,531

#### 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.

#### Comparison to FY23

	FY23	FY24	Change	Pct Chg
Enrollment	1,658	1,712	54	3.26%
Foundation budget	20,782,031	23,119,470	2,337,439	11.25%
Required district contribution	14,087,905	14,814,575	726,670	5.16%
Chapter 70 aid	8,450,171	8,501,531	51,360	0.61%
Required net school spending (NSS)	22,538,076	23,316,106	778,030	3.45%
Target aid share	29.07%	30.98%		
C70 % of foundation	40.66%	36.77%		
Required NSS % of foundation	108.45%	100.85%		





# ASRSD Proposed FY24 Budget Totals Page

<b>EXPENSES</b>			
<b>General Fund</b>	<b>Certified</b>	<b>Certified</b>	<b>Preliminary</b>
<b>Net School Spending</b>	<b>FY22 3/17/21</b>	<b>FY23 4/5/22</b>	<b>FY24 12/5/22</b>
Central Office	786,740	373,375	1,095,848
District Instruct. & Services	943,336	988,181	984,181
Business	358,272	383,998	376,788
Risk Management	4,749,271	4,954,289	5,208,751
Technology	490,340	518,599	518,599
Facilities	1,939,665	1,924,832	1,924,832
Special Education	3,581,800	3,622,785	3,622,785
Early Childhood	136,725	143,517	143,517
Lura White	2,656,959	2,885,821	2,885,821
Page Hilltop	3,082,721	3,284,168	3,284,168
Middle School	2,694,636	2,887,042	2,800,319
High School	3,807,304	4,026,334	3,760,575
Other Districts	1,650,000	1,580,000	1,680,000
Transfer to Legal			
Transfer to Capital Stabilization Fund		200,000	
Transfer to Debt Payment			
Transfer to SpEd Reserve Fund		40,000	
	<b>26,877,770</b>	<b>27,812,941</b>	<b>28,286,184</b>
<b>Non-Net School Spending</b>	<b>Certified</b>	<b>Certified</b>	<b>Preliminary</b>
	<b>FY22 3/17/21</b>	<b>FY23 4/5/22</b>	<b>FY24 12/5/22</b>
Transportation	1,805,815	1,847,856	1,912,000
Capital - Debt (Excluded)	1,379,579	1,382,729	1,694,382
Capital - Interest (Not Excluded)		51,856	
	<b>3,185,394</b>	<b>3,282,441</b>	<b>3,606,382</b>
<b>Total</b>	<b>30,063,164</b>	<b>31,095,382</b>	<b>31,892,566</b>
<b>REVENUE</b>			
<b>General Fund Revenue</b>	<b>FY22 3/17/21</b>	<b>FY23 4/5/22</b>	<b>FY24 12/5/22</b>
Chapter 70	8,350,691	8,400,431	8,501,531
Charter Tuition Reimbursement	100,000	100,000	90,000
Regional Transportation Reimbursement	400,000	450,000	500,000
Medicaid	100,000	120,000	175,000
Regional Transportation Reimbursement Fund			
E&D Transfer to General Fund			
E&D - Transfer to Debt Payment			
E&D - Transfer to Capital Stabilization Fund		200,000	
E&D - Transfer to SpEd Reserve Fund		40,000	
	<b>8,950,691</b>	<b>9,310,431</b>	<b>9,266,531</b>
<b>Assessment</b>	<b>FY22 3/17/21</b>	<b>FY23 4/5/22</b>	<b>FY24 12/5/22</b>
Operating	19,732,894	20,402,222	20,931,653
Capital (Debt) Excluded	1,379,579	1,382,729	1,694,382
<b>Total</b>	<b>21,112,473</b>	<b>21,784,951</b>	<b>22,626,035</b>
<b>Other Funds</b>	<b>FY22 3/17/21</b>	<b>FY23 4/5/22</b>	<b>FY24 12/5/22</b>
Revolving	1,760,967	1,796,247	2,041,476
Grants	1,246,749	1,212,709	1,266,232
<b>Subtotal</b>	<b>3,007,716</b>	<b>3,008,956</b>	<b>3,307,708</b>
<b>All Funds - Total</b>	<b>33,070,881</b>	<b>34,104,339</b>	<b>35,200,274</b>

# Proposed ASRSD FY24

## Assessments to Ayer & Shirley

	Operating Assessment	Total	Ayer	Shirley	Formula Source and Shares
1	Required Local Contribution	14,814,575	9,087,237	5,727,338	FY24 Prelim. Ch.70 RLC
2	Net School Spending Above RLC	4,205,078	2,392,689	1,812,389	ASRSD - 56.9/43.1 % allocation
3	Transportation	1,912,000	1,087,928	824,072	ASRSD - 56.9/43.1 % allocation
4	Capital: Interest (Not Excluded)				N/A
5	Capital - All Other				ASRSD #5 Allocation Method
	<b>Total</b>	<b>20,931,653</b>	<b>12,567,854</b>	<b>8,363,799</b>	
	FY23	20,402,222	12,244,196	8,158,026	
	increase	529,431	323,658	205,773	
		2.6%	2.6%	2.5%	
	<b>Excluded Debt</b>				
4	Capital: Debt Service	1,694,382	987,214	707,168	Calculation on Capital Debt detail page 18
	<b>Total</b>	<b>1,694,382</b>	<b>987,214</b>	<b>707,168</b>	Includes Shirley Stab. & Ayer CPA pymts.
	<b>Operating Assessment &amp; Debt</b>	<b>22,626,035</b>	<b>13,555,068</b>	<b>9,070,966</b>	
	FY23	21,784,951	13,133,346	8,651,605	
	increase	841,084	421,722	419,361	
		3.9%	3.2%	4.8%	
	<b>Assessment Element</b>	<b>Basis &amp; Calculation</b>			
1	Required Local Contribution		FY23 from DESE - Based on town income & property value		
2	Net School Spending Above RLC		Foundation Enrollment Share - five year average		
3	Transportation		Foundation Enrollment Share - five year average		
4	Capital: Principal & Interest		50% Found. Enroll. Share and 50% Resid. Enroll. Share MS & HS (Roll. Avg.)		
5	Capital - All Other		Five Yr. Avg. of 50% Found Enroll. Share and 50% Comb. Effort Yield (DESE)		



# FY24 Budget Drivers & Projections

Gen. Fund Revenue	FY23	FY24	Change	
Chapter 70	8,400,431	8,450,171	49,740	0.6%
Charter Reim.	100,000	90,000	(10,000)	-10.0%
Transportation Reim.	450,000	500,000	50,000	11.1%
Medicaid	120,000	175,000	55,000	45.8%
Transfers from E&D	240,000	0	(240,000)	-100.0%
<b>Total General Fund Revenue</b>	<b>9,310,431</b>	<b>9,215,171</b>	<b>(95,260)</b>	
Budget Drivers	FY23	FY24	GF Impact	Detail
Health Ins. Employees	3,717,731	3,940,795	223,064	6.0%
Contract Salary Increases - All Staff	525,000	725,000	200,000	38.1%
Charter Tuition Out	920,000	970,000	50,000	5.4%
Out of District Priv. Day SpEd Tuitions	992,180	992,180	0	0.0%
Choice Out	660,000	710,000	50,000	7.6%
Regular Transportation	882,856	927,000	44,144	5.0%
SPED Transportation	935,000	960,000	25,000	2.7%
Middlesex Retirement Assessment	514,000	545,398	31,398	6.1%
Salary Lane changes	100,000	0	(100,000)	-100.0%
Health Offset	46,000	36,000	(10,000)	-21.7%
OPEB Valuation	7,210	0	(7,210)	-100.0%
McKinney Vento Transportation	30,000	25,000	(5,000)	-16.7%
<b>Total of Selected General Fund Expenditures</b>	<b>9,329,977</b>	<b>9,806,373</b>	<b>471,396</b>	<b>5.1%</b>
<b>Total Impact to General Fund Budget</b>			<b>566,656</b>	
Rev. Fund Revenue	FY23	FY24	Change	
School Choice	831,508	781,508	(50,000)	
Circuit Breaker	679,880	975,109	295,229	
<b>Revolving Fund Revenue Sub-total:</b>	<b>1,511,388</b>	<b>1,756,617</b>	<b>245,229</b>	

# Revenue FY22 – FY24

Source	FY23 Budget	FY24 Proposed Budget	+/-
Chapter 70	\$8,400,431	\$8,450,171	\$49,740
Regional School Transportation	\$450,000	\$500,000	\$50,000
Charter Tuition Reimbursement	\$100,000	\$90,000	(\$10,000)
School Choice Receiving Tuition	\$831,508	\$781,508	(\$50,000)
Medicaid	\$120,000	\$175,000	\$55,000
<b>Total Estimated Receipts:</b>	<b>\$9,901,939</b>	<b>\$9,996,679</b>	<b>\$94,740</b>
<b>Estimated Charges:</b>			
School Choice Sending Tuition	\$660,000	\$710,000	\$50,000
Charter School Sending Tuition	\$920,000	\$970,000	\$50,000
<b>Total Estimated Charges:</b>	<b>\$1,580,000</b>	<b>\$1,680,000</b>	<b>(\$100,000)</b>
<b>Receipts Net of Charges:</b>	<b>\$8,321,939</b>	<b>\$8,316,679</b>	<b>(\$5,260)</b>



# Revenue FY24 – FY25

Source	FY24 Budget	FY25 Proposed Budget	+/-
Chapter 70	\$8,501,531	\$8,655,611	\$154,080
Regional School Transportation	\$500,000	\$485,282	(\$14,718)
Charter Tuition Reimbursement	\$90,000	\$90,000	\$0
School Choice Receiving Tuition	\$781,508	\$731,508	(\$50,000)
Medicaid	\$175,000	\$106,000	(\$69,000)
<b>Total Estimated Receipts:</b>	<b>\$10,048,039</b>	<b>\$10,068,401</b>	<b>\$20,362</b>
<b>Estimated Charges:</b>			
School Choice Sending Tuition	\$710,000	\$710,000	\$0
Charter School Sending Tuition	\$970,000	\$970,000	\$0
<b>Total Estimated Charges:</b>	<b>\$1,680,000</b>	<b>\$1,680,000</b>	<b>(\$0)</b>
<b>Receipts Net of Charges:</b>	<b>\$8,368,039</b>	<b>\$8,388,401</b>	<b>\$20,362</b>

# History of Regional Budget



	FY21	FY22	FY23	FY24	Proposed FY25
<b>General Fund</b>	30,594,309	30,063,164	31,095,382	32,192,566	33,713,291
<b>Grants/ Revolving</b>	2,993,423	2,973,676	3,008,956	3,307,708	3,307,708
<b>All Funds</b>	33,587,732	33,036,841	34,104,339	35,200,274	37,020,999
<b>Increase Over Prior Year</b>	2.4%	-1.64%	3.2%	3.3%	4.3%
<b>Excluded Debt</b>	(1,379,679)	(1,379,579)	(1,382,729)	(1,694,382)	(1,694,382)

# Assessment History FY20-FY25

	FY20	FY21	FY22	FY23	FY24	Prelim. FY25
<b>Assessment (Operating)</b>	18,702,142	19,302,222	19,732,894	20,402,222	20,931,652	<b>22,680,394</b>
<b>Increase</b>	676,923	600,081	430,672	669,328	529,430	<b>1,748,742</b>
<b>%</b>	3.75%	3.2%	2.2%	3.4%	2.6%	<b>8.4%</b>



# FY25 Capital Debt Service

Capital - Facil. Debt			Total	Ayer	Shirley	Allocation Per Agreement		
Principal & Interest - HS Reno.			1,393,994	887,124	506,870			Based on 50% Found. Enroll & 50% Resid. Enroll.
Shirley Stab. Fund - HS Reno.			-13,640		-13,640			Appropriation From Shirley Stabilization Fund
Total Principal & Interest HS Reno.			1,380,354	887,124	493,230			
Principal & Interest - HS Field Project			465,650	256,541	209,109			Based on 50% Found. Enroll & 50% Resid. Enroll.
Ayer CPA pymt. Year 2 of 2			-150,000	-150,000				Appropriation From Ayer CPA Fund
Total Principal & Interest HS Field Project			315,650	106,541	209,109			
FY25 Total			1,696,004	993,666	702,338			
FY24			1,694,382	987,214	707,168			
FY23			1,382,729	889,150	493,579			
FY22			1,379,579	910,941	468,638			