Barnstable Schools Financial Outlook

Operating Budget FY28-FY31

4-Year Operating Budget Projection

	Fiscal Year 2027 Adopted	Fiscal Year 2028 Projected	Fiscal Year 2029 Projected	Fiscal Year 2030 Projected	Fiscal Year 2031 Projected
Expense					
Salary & Wages	77,919,641	81,039,602	84,311,662	87,590,880	90,825,710
Supplies	1,727,413	1,688,766	1,696,766	1,696,766	1,696,766
Operating / Contracted Services	16,789,077	17,239,125	17,678,812	18,131,587	18,597,867
ESSER	-				
Total Expense	**96,436,131**	**99,967,493**	**103,687,241**	**107,419,234**	**111,120,344**
Funding					
General Fund	**96,436,131**	**96,810,726**	**99,064,506**	**102,009,441**	**105,042,725**
Appropriation	92,529,462	95,305,346	98,164,506	101,109,441	104,142,725
Savings Account (ESSER)	1,349,383	605,380			
Savings Account (Other)	1,743,294	900,000	900,000	900,000	900,000
Savings Account (One-Time Projects)	813,992				
Debt Exclusion GF Addition					
Medicaid Appropriation Increase					
Surplus (Deficit)	(0)	(3,156,767)	(4,622,735)	(5,409,792)	(6,077,619)

4-Year Operating Budget Projection Assumptions

	Fiscal Year 2027 Adopted	Fiscal Year 2028 Projected	Fiscal Year 2029 Projected	Fiscal Year 2030 Projected	Fiscal Year 2031 Projected
Surplus (Deficit)	(0)	(3,156,767)	(4,622,735)	(5,409,792)	(6,077,619)

Revenue

- 3% Increase in Annual General Fund Appropriation (60/40 split)
- 2% Increase in Annual Circuit Breaker Reimbursement
- Level-funded Revolving Fund Support: Transportation Fees; School Choice Offset

Expenses

- 2.5% Blended Rate Increase for OOD Tuition Expenses: OOD Tuition & NECC Contracted Services
- 3% Increase for Utilities
- 3% Increase for In-District and OOD Transportation Costs

A History of Reductions

FY25

- $1.4M

FY26

- $1.2M

FY27

- $700,300

- Eliminated positions based on class size and enrollment; Eliminated positions vacated by retirements; Eliminated vacant positions.
- Reduced services; Reduced supply budgets.
- Increased user fees and shifted revenue to operating budget; Moved expenses to grant funds where possible; Identified revolving fund offsets.

**Net budgetary cuts. Figures are higher but funds were used to offset other expense areas.*

Drivers of Budgetary Pressure

- **ESSER Funds.** One-time funds ($6M total) received by the District for pandemic response and reopening. Although we don't support using one-time funds for recurring operating budget expenses, many of the criteria associated with these funds was hiring staff for continuity of operations, evidence-based interventions, and addressing learning loss.

- **Student Opportunity Act (SOA).** While the district benefited from a significant increase in Chapter 70 funds through the SOA ($6M or 32%) in FY24, since that time we have been a minimum aid district receiving on average less than a 1% increase.

While these two state efforts provided funds to the district to hire staff, the lack of recurring support makes it impossible to financially sustain these positions.

Additional Pressures: Inadequate reimbursement for educating high-cost students (41%), Escalating OOD transportation costs; Reduction in GF appropriation; National inflationary environment; Chapter 70 cap and continued minimum aid (~1%) .

Potential Budget Support

	Fiscal Year 2027 Adopted	Fiscal Year 2028 Projected	Fiscal Year 2029 Projected	Fiscal Year 2030 Projected	Fiscal Year 2031 Projected
Expense					
Salary & Wages	77,919,641	81,039,602	84,311,662	87,590,880	90,825,710
Supplies	1,727,413	1,688,766	1,696,766	1,696,766	1,696,766
Operating / Contracted Services	16,789,077	17,239,125	17,678,812	18,131,587	18,597,867
ESSER	-				
Total Expense	**96,436,131**	**99,967,493**	**103,687,241**	**107,419,234**	**111,120,344**
Funding					
General Fund	**96,436,131**	**99,010,726**	**101,264,506**	**104,209,441**	**107,242,725**
Appropriation	92,529,462	95,305,346	98,164,506	101,109,441	104,142,725
Savings Account (ESSER)	1,349,383	605,380			
Savings Account (Other)	1,743,294	900,000	900,000	900,000	900,000
Savings Account (One-Time Projects)	813,992				
Debt Exclusion GF Addition		*1,800,000*	*1,800,000*	*1,800,000*	*1,800,000*
Medicaid Appropriation Increase		*400,000*	*400,000*	*400,000*	*400,000*
Surplus (Deficit)	(0)	(956,767)	(2,422,735)	(3,209,792)	(3,877,619)

1. Wastewater Debt Exclusion Relief (60% of $3M); 2. Dedicated Medicaid Reimbursement Increase

Savings Account Reliance



