

Boston Public Schools
 FY10 Budget Development Process
 School Budget Adjustments

How have school budgets been adjusted to plan for reduced spending in FY2010?

The financial crisis has created budget deficits for the State and for the City, deficits that require Boston Public Schools (BPS) to reduce its spending for next year. The deficits are large enough that – even after BPS has exhausted opportunities for cuts in its central department – we have no choice but to seek reductions from schools for next year.

Boston Public Schools has learned from prior experience that cutting schools’ budgets without regard to size, level or population is harmful to schools. As a result, since FY2005 we have made adjustments to school budgets that recognize these differences.

Adjustments to FY10 school allocations vary based on three factors:

1. Size of school: very small, small, large
2. Level of school: elementary, middle, high
3. Needs of students in a school: students with disabilities and English Language Learners

No reductions were made to so-called “special schools” that serve only students with disabilities (McKinley, Carter, and Horace Mann School for the Deaf).

The level of cuts that schools have sustained since FY2007 is reflected in the table below in the column marked “Existing %.” These are not new cuts; instead, they are the result of state funding not being restored to FY2003 levels.

The additional reductions to school budgets in FY10 are listed in the table below in the column marked “Additional %.”

Level	# of Schools	Size	Enrollment	Existing %	Additional %	Cumulative %
Special	4	NA	NA	0.0	0.0	0.0
Elementary	16	Very Small	< 200	5.0	1.0	6.0
Elementary	44	Small	< 450	5.0	11.0	16.0
Elementary	23	Large	> 450	6.0	12.0	18.0
Middle	5	Small	< 500	7.5	13.0	20.5
Middle	7	Large	> 500	8.5	14.0	22.5
High	29	Small	< 450	9.0	15.0	24.0
High	10	Large	> 450	9.5	16.0	25.5

Note that K-8 schools are treated as elementary schools.

The adjustment factor is **not** applied to the total school budget. Those resources that support students with disabilities and English Language Learners are treated separately in school budgets and excluded from the adjustment factor. So the effective rate of the cut is lower than the “Cumulative %”.

So, what did schools experience?

The adjustments schools received varied.

For example, elementary schools with fewer than 200 students and a large number of special education students and English Language Learners had a relatively small adjustment. These schools received a 1% adjustment to that portion of its budget that does not support students with disabilities and English Language Learners.

However, high schools with more than 450 students and a very low number of special education and English Language Learner students had relatively large adjustments. These schools received a 16% adjustment to that portion of its budget that does not support students with disabilities and English Language Learners.

What does this mean in terms of real cuts?

There are two ways to measure the impact of budget reductions: budget-to-budget, and level service comparison.

Budget-to-Budget

A budget-to-budget comparison looks at what a school received for the current year budget versus what it will receive in the next year. It does not factor in the increased cost of doing business.

When excluding Pathway Schools, the average reduction is 3.4%. The range of adjustments is an 11.6% increase to a 16.4% decrease. The median reduction is 2.2%. Note that the extremes of these ranges can be attributed to significant changes in enrollment or the programmatic needs of the students.

Level Service Comparison

A more explicit measurement of what schools are dealing with is provided by comparing the FY10 budget against what it would cost to maintain the same level of services that schools are providing this year.

When excluding Pathway Schools, the average reduction is 7%. The range of adjustments is from a 0.1% increase to a 17.2% decrease. The median reduction is 7.2%.