



School Committee Meeting Exhibits November 4, 2026

Exhibit	Page
Agenda	1
Consent Agenda	3
FY28 Capital Budget Recommendation	36
FY28 Operating Budget Presentation	40
FY28 Draft Proposed Operating Budget	65



Meeting Notice

Town of Duxbury, Massachusetts

Pursuant to MGL Chapter 30A, §18-25

All meeting notices and agenda must be filed and time stamped in the Town Clerk's Office and posted at least 48 hours prior to the meeting (excluding Saturdays, Sundays and Holidays)

TOWN CLERK'S STAMP

Committee: *School Committee*
Meeting Location: *Alden School, Room 104, 75 Alden Street, Duxbury, MA*
Meeting Date: *Wednesday, November 4, 2026* **Time:** *6:00 PM*
Posted by: *CMitchell*

This meeting will be recorded. Anyone intending to record this meeting in audio or video should notify the Chair. Viewers can visit Duxbury Public Schools' YouTube Channel for live streaming and replays at:

<https://www.youtube.com/channel/UCsBNg-iYbewm7Z0B8D-MhzA>

DPS Mission: Provide each student with equitable access to achieve personal and academic excellence.

The listings of matters are those reasonably anticipated by the chair that may be discussed at the meeting. Not all items listed may in fact, be discussed, and other items not listed may also be brought up for discussion to the extent permitted by law.

AGENDA

- I. Call to Order/Pledge of Allegiance
- II. Public Comment
- III. Consent Agenda Action Required
 - A. Request to approve Meeting Minutes- 10/21/26
 - B. Request to approve Budget Workshop Minutes- 10/2/26
 - C. Request to approve Accounts Payable Warrant (FY27-17)
 - D. Request to approve DEF Grant Awards
 - E. Request to approve IDEA 240, EEC 262, Career Pathways 419B, and 794 Hate Crimes Prevention Grant Awards
 - F. Request to approve Q1 Financial Report
 - G. Request to approve Q1 Budget Transfers
 - H. Policy Second Reading:
 - 1. IJ-R- Reconsideration of Instructional Resources

2. IJLA- Library Resources
3. JQ- Student Fees, Fines, and Charges

IV. New Business

A. Student Reports	Discussion
B. School Committee Liaison Reports	Discussion
C. Alden Building Project- OPM Introduction-PCA 360	Discussion
D. FY28 DPS Capital Budget Vote	Action Item
D. FY28 Operating Budget Presentation	Discussion

V. Adjourn

Action Required

Next Meeting of Duxbury School Committee: November 18, 2026, FY28 Budget Discussion, 2026 MCAS Presentation, District DEI Update

This location is accessible to people with disabilities. The Town of Duxbury provides reasonable accommodation and/or language assistance free of charge. This may include interpreters in American Sign Language and languages other than English, open or closed captioning for videos, assistive listening devices, and alternate material formats, such as audio tapes, Braille, and large print, as available. Such requests should be made as soon as possible, but no later than 48 hours before the scheduled event, by contacting the Town Manager's Office by phone (781-934-1100 ext. 5401) or fax (781-934-9011)

DUXBURY PUBLIC SCHOOLS***School Committee Minutes****Wednesday, October 2, 2026**9:00am – Chandler School, Cauty Room 303, 93 Chandler Street*I. Call to Order: 9:01am

Present: Danielle Klingaman, Erin Wieseahn, Tony Keady, Lisa Freeley, Matthew Gambino, Laurel Deacon, Kathryn Marshall, Aun Holland, Jenna Wechsler

II. FY28 Budget Preparation Update:

- Mrs. Freeley explains that the Budget is aligned with the Strategic Plan.
- Mrs. Freeley provides an overview of the FY'28 Capital Budget process explaining allowable expenses and guidelines and gives a status update on FY'27 capital projects for the committee.
- Mrs. Freeley presents the schools prioritized Capital Budget requests for FY'28. The total prioritized request is for \$2,125,000 to be allocated as follows:
 - \$1,020,000 Facilities HVAC and Building Infrastructure
 - \$1,000,000 Technology Infrastructure and Operational Technology
 - \$105,000 Equipment and Furnishings
- Mrs. Freeley provides a timeline of the budget development, including meetings, request parameters, and preliminary rollover.
- Mrs. Freeley presents budget calendar and upcoming dates for committee meetings and presentations.
- Mrs. Freeley reviews Budget Goals and presents budget materials, which are also available on the district website.

III. Adjournment: 10:02 am

Respectfully Submitted,
Cristin Mitchell
Duxbury Business Office

DUXBURY PUBLIC SCHOOLS
School Committee Minutes
Wednesday, October 21, 2026
6:00 pm – Alden School, Room 104, 75 Alden Street

I. Call to Order and Pledge of Allegiance: 6:00 pm

II. Adjourn to Executive Session:

Mr. Gambino convened the meeting at 6:02pm

Pursuant to M.G.L. c. 30A, § 21(a)(3), to discuss strategy with respect to potential litigation by the District, if an open meeting may have a detrimental effect on the litigating position of the School Committee and the Chair so declares.

Motion to adjourn to Executive Session:

Motion: Mrs. Marshall

Second: Mrs. Wechsler

Roll call vote: Mr. Gambino, yes; Mrs. Deacon, yes; Mrs. Marshall, yes; Mrs. Wechsler, yes; Mrs. Holand, yes

III. Return to Open Session:

Mr. Gambino reconvened the meeting in open session at 6:32pm

Present: Danielle Klingaman, Erin Wieschahn, Tony Keady, Lisa Freeley, B.J. McNamara, Matthew Gambino, Laurel Deacon, Kathryn Marshall, Aun Holland, Jenna Wechsler

Student Representative: Gerard Vazquez Baez, Anna Wang

IV. Public Comment: There is no public comment

V. Consent Agenda:

Mr. Gambino asks committee members if there are any items on the consent agenda that should be removed for discussion prior to approval.

A. Approval of Meeting Minutes- 10/07/26

B. Request to approve accounts payable warrants (FY27-15 and FY27-16)

C. Request to approve payroll warrant (FY27-16)

Motion to adopt the consent agenda as a whole:

Motion: Mrs. Holland

Second: Mrs. Wechsler

Motion passes 5-0

VI. New Business:

A. Student Representative Reports – Chandler/Alden/DMS/DHS Activities/Events Update
 Gerard Vazquez Baez and Anna Wang

- Chandler School student routines are now in place. Kindergarten students are exploring the five senses, numbers 6 through 10, sounds and community helpers. First graders have been learning how the body works, addition and subtraction within 10, and investigating light and sound. Second graders are studying Ancient Greece, exploring even and odd numbers and arrays and developing their map skills. Across all grade levels, students are focusing on what it means to be a Great Friend to All, encouraging kindness and inclusion.
- Chandler parent conferences are continuing this week with early release days today and tomorrow. The PTA Book Fair is in the Cauty Wing.
- After the successful Dragon Dash on Monday, Alden was thrilled to celebrate reaching the fundraising goals by welcoming this year's mystery author, NYT Bestseller Kelly Yang. This author visit was sponsored by the Alden PTA.
- In recognition of National Bullying Prevention Month, Alden students and staff wore orange today to show Alden's commitment to kindness, inclusion and respect. Throughout October, Alden School Adjustment Counselors Mrs. Obuchowski and Mr. Stevenson have led lessons helping students understand the differences between mean moments, conflicts, and bullying. These conversations reinforce positive relationships and our commitment to a caring, inclusive school community.
- Parent teacher conferences began today and will continue tomorrow afternoon and evening. During conferences tomorrow, our Nurse, School Psychologist and School Adjustment Counselors will offer presentations introducing their roles and highlighting supports and resources available to students and families.
- DMS welcomed Eversource today for the annual Energy House experiential learning in Grade 7 where students explored energy resources, collected data and determined efficiencies.
- DMS 8th Grade students will visit Treetops next week.
- DMS Picture retakes are on Tuesday.
- DMS Spooktacular is Friday afterschool hosted by BRIDGE leaders.
- Term 1 closes on 11/6. Report cards will be published in Aspen on 11/16 and conferences will be 11/19, which is also an early release day.
- DHS Spirit Week was a big success, with theme dress up days, the Pep Rally, Homecoming Dance and FanFest. Thank you to DHS Student Council for planning and executing such a successful week. Students joined the Alden staff meeting to share their perspectives and connections to Portrait of a Graduate. Their reflections will help inform the work around developing a Portrait of a Learner for upper elementary students.
- DMS Spooktacular is Friday afterschool hosted by BRIDGE leaders.
- DHS is getting ready for Spirit Week and Homecoming. For the first time, they will also host a full two-day Homecoming Festival on Friday 10/16 and Saturday 10/17.
- There are 3 weeks left in Term 1. Students who struggling in class should reach out to their teacher now to make a plan for support.

B. M.A.S.S Superintendent's Award

- Dr. Klingaman presents Anna Wang, '27 with the M.A.S.S Superintendent's Certificate for Academic Excellence.
- The Massachusetts Association of School Superintendents has designed this award to recognize Massachusetts public school students who have distinguished themselves academically during their high school career, as evidenced by their cumulative average and class rank.

C. Superintendent Update

- Dr. Klingaman congratulates Gerard Vazquez Baez, '27 on his presentation at the "School Redesign Conference." Gerard serves as Chair of the Massachusetts Association of Student

Representatives and, in this role, he was asked to participate in a student-led Keynote Panel to discuss “Building Community Through Student Voice It was extremely informative and well received, earning compliments from many educators in attendance.

D. School Committee Liaison Reports

- Mrs. Holland attended the DEI Committee meeting and reported that there were seven incidents in September, which is slightly lower than last year. The majority were race related and student to student. The Committee also discussed the Strategic Plan.
- Mrs. Wechsler reports that the first SEPAC meeting will be on Monday 10/26. It will be a hybrid meeting starting at 7pm.

E. Update to DPS Code of Conduct

- Dr. Klingaman updates an item from the previous School Committee meeting Consent Agenda where Ms. Cotton Herman included an update in language for the handbook regarding “caffeine pouches.” The agenda item stated “DHS Handbook Update” and Dr. Klingaman want to clarify that it is an update to the entire Code of Conduct. While it was initiated by Ms. Cotton Herman, it will be updated in all four handbooks.
- Due to this clarification, the Committee votes again on this update.

Motion to approve the amendment to the DPS Code of Conduct as presented:

Motion: Mrs. Holland
Second: Mrs. Wechsler
Motion passes 5-0

F. FY28 Capital Budget

- Dr. Klingaman states that this is on the agenda to give the Committee members an opportunity to ask any further questions. The vote is scheduled for the 11/4/26 School Committee meeting.
- Dr. Klingaman reviews the FY’28 Prioritized Capital Requests.
- Mrs. Deacon believes that there may be some misunderstandings in the community and clarifies that last year’s override was for the operating budget and this is the capital budget.
- Please refer to the School Committee tab on the DPS website for the discussion in its entirety.

G. 2026-2027 Enrollment and Class Size

- Dr. Klingaman presents the annual Enrollment and Class Size.
- District enrollment as of 10/1/26 is 2596 students. This is one of the district’s key reporting points, The 6/1/26 total was 2655 students.
- The district currently has 18 students in approved home education programs.
- The district currently has 26 students in out of district placements through special education, a slight decrease from previous years.
- Dr. Klingaman highlights the classes that currently over the desirable class size. Desirable class size is part of the Unit A collective bargaining agreement. Dr. Klingaman advises that when developing budget needs, everything possible is done to keep that class size as close as possible, if not below, that desirable class size. This year, while not reaching that

size, the numbers are very close and administrators feel as though they have appropriate staffing levels.

- Dr. Klingaman gives the range and average class size in each DMS subject area. There are some larger class sizes in Physical Education and Music program but there are typically multiple teachers in these classes.
- Dr. Klingaman reviews the DMS classes that are over the desired student limit. Physical Education and Health have some larger numbers. Ms. McGuire has reported that despite the larger number, the staffing is appropriate.
- Mrs. Deacon comments that they are differentiated by section because that is how the number of teachers is allocated but the challenge is when there are two sections scheduled at once in the gym it can mean 60-70 students which impacts the class experience.
- Dr. Klingaman explains that DMS scheduling this year was improved and they are always aiming to even out the sections.
- Mrs. Holland asks if there are plans to increase staff to remediate the class sizes. Dr. Klingaman states there are not recommendations to add additional FTE positions at this time based on current enrollment.
- Mrs. Wechsler comments on the range of DHS Math class sizes. Dr. Klingaman explains that smaller sections are often the scheduling result of students who are in a World Language and/or Music class.
- Please refer to the School Committee tab on the DPS website for the discussion in its entirety.

H. Beginning of Year Student Achievement Update

- Dr. Wieseahn reviews the Beginning of Year Student Achievement Update and explains that the purpose of this is to provide a snapshot of how students are starting the year based on assessments that have been administered. This report highlights areas of strength and identifies areas where we need to continue focusing attention.
- Dr. Wieseahn begins the presentation with an update from the 2025-2026 Presentation at the last School Committee meeting, providing iReady state and national data for comparisons.
- Dr. Wieseahn reviews the assessment tools used in the district.
- Dr. Wieseahn reviews beginning of year (BOY) District iReady Math and Reading for Grades 1-8 explaining that scoring one grade level below is expected for beginning of the year assessments.
- Dr. Wieseahn reviews beginning of year (BOY) mClass for Grades K-3, pointing out the comparative end of year (EOY) growth shown in previous years.
- Dr. Wieseahn reviews beginning of year (BOY) Forefront Number Screener for Kindergarten students.
- Dr. Wieseahn highlights that district-wide assessments are only part of how we understand student learning across our schools and explains that teachers are using a variety of assessments that are specific to their grade levels and content areas.
- Please refer to the School Committee tab on the DPS website for the discussion in its entirety.

I. Policy First Reading

- Policy IJ-R: Reconsideration of Instructional Resources
 - Recommendation: adopt the MASC version but substitute the final paragraph with the closing paragraph of the existing Duxbury policy regarding the three-year waiting period following the adoption of new materials and methods.
- Policy IJLA: Library Resources
 - Recommendation: adopt the MASC version in its entirety

- Policy JQ: Student Fees, Fines, and Charges
 - Recommendation: adopt the MASC version in its entirety

VII. Adjournment: 7:43 pm

Motion: Mrs. Deacon
Second: Mrs. Wechsler

Next meeting: November 4, 2026

Respectfully Submitted,
Cristin Mitchell
Duxbury Business Office



DUXBURY

PUBLIC SCHOOLS

93 Chandler Street | Duxbury, MA 02332 | 781.934.7600

9

RELATIONSHIPS
INCLUSIVITY
STUDENTS-FIRST

EMPOWERED LEARNERS & EDUCATORS

Lisa Freeley, Director of Business & Finance

To: Duxbury School Committee
From: Lisa Freeley, Director of Business & Finance
Subject: Accounts Payable and Payroll Warrant Approvals
Date: November 4, 2026

With the required School Committee approvals received, the following Accounts Payable Warrants and Payroll Warrants were processed for payment.

Date:	Warrant Type:	Warrant #	Amount \$:
10/23/2026	Accounts Payable	FY27-17	\$371,940.65



DUXBURY PUBLIC SCHOOLS

93 Chandler Street, Duxbury, MA 02332 | 781.934.7600

Lisa Freeley, Director of Business and Finance

10 Students First
Cooperative & Caring Relationships
Inclusivity
Integrity

TO: Duxbury School Committee
CC: Danielle Klingaman, Ed.D., Superintendent
FROM: Lisa Freeley, Director of Business & Finance
SUBJECT: DEF Grant Award Approvals
DATE: November 4, 2026

In accordance with Policy KCD, *Public Gifts to Schools*, I recommend that the School Committee approve the following gift:

- \$10,319 for Shoot-a-Way Basketball Rebounder
- \$1,500 6th Grade Virtual Author Visit
- \$2,700 Chamber Singers Collaborate with Professional Singers

We are grateful for these generous donations that support our students and teachers throughout the district, and we will ensure the funds are used to enhance our programs.

Lisa Freeley

From: Brooke Fine <finebrooke19@gmail.com> on behalf of Brooke Fine
Sent: Friday, October 16, 2026 7:12 PM
To: Danielle Klingaman; Lisa Freeley; Erin Wieseahn; Suzanne Hughes; duxbury education foun...; Kyla Curley; Michael McHugh; Sara Zuckerman; Julia Vonella; Cotton-Herman, Jennifer D; Sarah McGuire; Amy O'Donnell
Subject: DEF Recently Approved Grants - For School Committee

Hello,

Please find the most recent grants approved by the DEF Board of Trustees attached for School Committee acceptance before any purchases are made, in line with the updated district procurement process and gift acceptance requirements.

Once the grants are accepted by the School Committee and we receive confirmation from the school that the projects are ready to move forward, DEF will send payment to Duxbury Public Schools and the Business Office can proceed with purchasing.

Please see the below grants details and let us know if the School Committee has any questions.

When the grants have been formally accepted, we would appreciate it if you could let us know so we can coordinate next steps.

Thanks,

DEF President

DEF Grants Coordinator

DEF Board of Trustees

Grant: Shoot-a-Way Basketball Rebounder

Applicants: Student John Campbell (Ms. Bennett)

Amount Awarded by DEF: \$10,319

Date Approved by DEF: 10/14/2026

Brief Description: This grant would fund the purchase of a Shoot-A-Way basketball shooting machine for Duxbury High School, providing students with a high-repetition training tool that improves shooting mechanics, coordination, conditioning and confidence. The equipment would be available to both the boys' and girls' basketball programs as well as physical education classes, potentially benefiting approximately 1,200 students across Duxbury High School and Duxbury Middle School.

Grant: 6th Grade Virtual Author Visit

Applicants: Allyson McHugh and 6th grade ELA teachers

Amount Awarded by DEF: \$1500

Date Approved by DEF: 10/14/2026

Brief Description: This grant would support a 1-hour zoom with author Laurie Halse Anderson. All 6th graders read her text *Fever 1776* and this would allow students to interact and be inspired by her writing and process.

Grant: Chamber Singers Collaborate with Professional Singers

Applicants: Mr. Judge

Amount Awarded by DEF: \$2700

Date Approved by DEF: 10/14/2026

Brief Description: This grant would give DHS Chamber Singers students the opportunity to work with the conductor and singers of a professional chorus, with the focus placed on a piece that the professional chorus has recently premiered.



TO: School Committee
FROM: Lisa Freeley, Director of Business & Finance
SUBJECT: IDEA 240, EEC 262, Career Pathways 419B, and 794 Hate Crimes
Prevention Funding Update
DATE: November 4, 2026

IDEA 240 Grant:

The Individuals with Disabilities Education Act (IDEA) 240 grant primarily supports critical areas such as out-of-district tuition, student support services, staff professional development, and support staff salaries. This year, our district received a total of **\$745,757** from this grant, which will enable us to continue supporting our special education programs and providing the necessary resources to meet the diverse needs of our students.

EEC 262 Grant:

The Early Education and Care (EEC) 262 grant focuses on improving early childhood education and care services. Our district has been awarded **\$19,185** through this grant, which will help us support our early education programs and ensure high-quality learning experiences for our youngest learners.

These federal funds are vital in supporting our educational initiatives and enhancing the quality of services we provide to our students. Please feel free to reach out if you have any questions or need further details.

The amount of funding Duxbury receives through the IDEA 240 grant has been variable until the FY25 allocation. The EEC 262 grant funds have remained relatively consistent.

Innovation Career Pathways Implementation and Support 419 Grant:

The Innovation Career Pathways Implementation Grant provides designated Innovation Career Pathways with resources to support program implementation. This year, the district has been allocated **\$50,000**. The 419 grant provides partial funding to support the School-to-Career Counselor position.

Hate Crimes Prevention 0794 Grant:

The purpose of the competitive state-funded grant is to support the implementation of programs designed to design programming to prevent hate crimes and incidences of bias in public schools as defined under M.G.L. Chapter 22C, Section 32. Duxbury Public Schools applied for and was awarded **\$25,000** to provide professional development in restorative practices.



Fiscal Year	SPED IDEA 240	Early Childhood 262	Career Pathways 419	Hate Crimes Prevention794
2026	\$756,238	\$18,290	\$50,000	\$30,000
2025	\$763,664	\$18,339	\$75,000	\$29,600
2024	\$775,367	\$18,326	\$0	\$50,000
2023	\$739,949	\$17,872	\$0	\$40,000



TO: School Committee
FROM: Lisa Freeley, Director of Business & Finance
SUBJECT: FY27 Q1 Financial Update - as of September 30, 2026
DATE: November 4, 2026

As of September 30, 2026, Duxbury Public Schools completed the first quarter of Fiscal Year 2027. The district is operating within the total current operating budget allocation of \$46,474,501. Year-to-date expenditures stand at \$4,749,342 (10.22%), with \$3,020,355 encumbered and \$37,181,211 in projected commitments. This leaves an initial projected balance remaining of \$1,523,592.

At this point in the fiscal year, spending activity is intentionally low, reflecting only two full school-year payroll cycles and early initial commitments. The current remaining balance is built on early, conservative assumptions regarding year-long spend-down plans. As the year unfolds and additional purchase orders and service agreements are finalized, this balance will continue to refine downward toward our annual operating target turn-back of approximately 0.5% of total allocation (approximately \$232,000).

Operating Budget and Program Updates

The district has fully implemented all aspects of the town-approved override, including restoring staffing positions and increasing goods and services, for the 2026-2027 school year.

To maintain compliance with student IEPs while recruitment continues, the district has used contracted instructional assistants. The district pays for these interim services from the special education contracted services line under cost center 2000 (Medical/Therapeutic Services), offsetting open paraprofessional salary lines while hiring continues.

Out-of-district special education tuition and transportation, and district facilities remain primary focus areas for ongoing monitoring.

- **Out-of-District Tuitions & OSD Rate Volatility** - While the State's Operational Services Division (OSD) set a baseline out-of-district tuition increase of 2.9% for FY28, programs undergoing structural reorganizations are exempt from this cap. Like many districts across the Commonwealth, Duxbury has seen rate increases



up to 29% for specific restructured placements, which have been factored into the proposed FY28 budget.

- Facilities & Operations - Operations and Maintenance (Cost Center 4000) accounts are performing as expected for Q1. Ongoing building maintenance, HVAC servicing, and energy utility rates are being tracked regularly as we approach the winter heating season.

Grants, Revolving Funds & Revenue Offsets

The district continues to strategically utilize state reimbursements, user fees, and multi-year grants to reduce pressure on general town appropriations and maintain balanced operations:

- Circuit Breaker and Revolving Funds: Circuit Breaker opened FY27 with an ending rolling balance of \$1,419,029, carrying forward the state Fair Share Supplemental reimbursement boost. Key fee-based revolving accounts remain structurally sound, including Building Use (\$261.3k balance), Bus Transportation (\$90.8k balance), and High School Parking Fees (\$205.8k balance).
- Federal and State Grants: Multi-year federal grants operate on a 24-27 month expenditure window, allowing the district to exhaust older allocations first under standard First-In, First-Out (FIFO) practices. The district retains \$739,261 in FY26 IDEA (240) carryover funds intact through September 2027, alongside newly awarded FY27 entitlement grants (\$745.8k IDEA). Additionally, \$95,000 in state Fair Share Earmark funds (FC2518) remains designated for the Alden Feasibility Study and facilities capital.

Capital Accounts Overview

School capital accounts carry a total open balance of \$1,650,064 across active and ongoing projects. Key active commitments carrying forward include District Technology Chromebook leases (\$120,000) and Staff Device Replacements (\$91,745). Projects financed on a cash basis will remain open until fully executed.

The District remains focused on proactive tracking, transparent communication, and disciplined fiscal management throughout the school year. As additional financial-related data and mid-year obligations become fully encumbered in the coming months, updated projections will be presented in the Q2 report to ensure the Committee remains fully informed of our ongoing fiscal position.

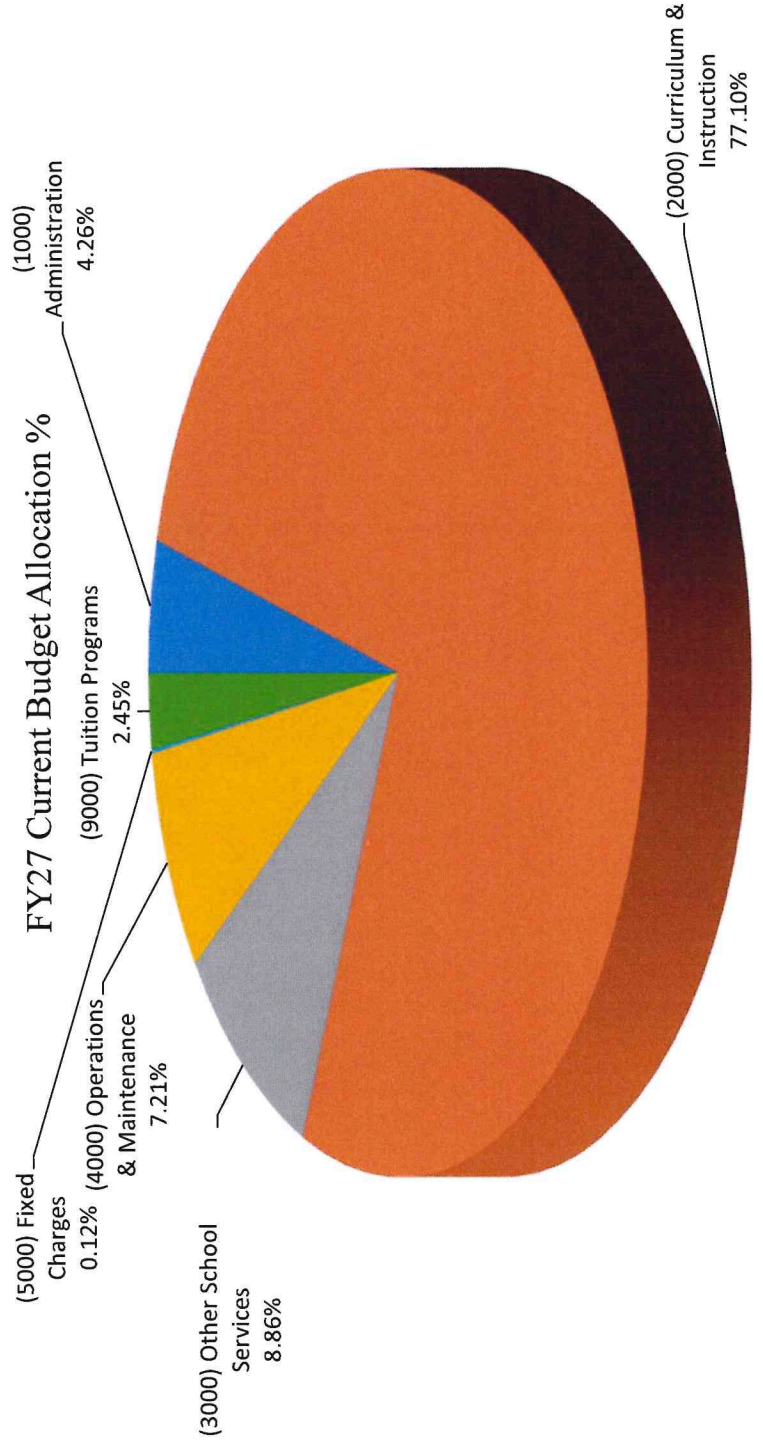
FY27 Q2 Operating Budget Financial Report

Appendix A

Cost Center

as of September 30, 2026

Cost Center	FY27 Budget			FY27 Current Budget (YTD)	FY27 Expended (YTD)	Encumbered	Projected Encumbrance	Remaining Balance
	FY27 Original Budget (YTD)	Adjustments (YTD)						
(1000) Administration	\$1,979,804	-\$137,363	\$1,842,441	\$384,025	\$58,527	\$1,364,118	\$35,770	
(2000) Curriculum & Instruction	\$35,832,729	\$136,347	\$35,969,076	\$3,686,025	\$881,717	\$30,863,493	\$537,841	
(3000) Other School Services	\$4,117,491	\$822	\$4,118,313	\$97,397	\$104,238	\$3,791,229	\$125,449	
(4000) Operations & Maintenance	\$3,349,025	\$194	\$3,349,219	\$581,895	\$273,471	\$2,296,744	\$197,110	
(5000) Fixed Charges	\$58,000	\$0	\$58,000	\$0	\$0	\$58,000	\$0	
(9000) Tuition Programs	\$1,137,452	\$0	\$1,137,452	\$0	\$1,702,402	-\$1,192,373	\$627,423	
Grand Total	\$46,474,501	\$0	\$46,474,501	\$4,749,342	\$3,020,355	\$37,181,211	\$1,523,592	



FY27 Q1 Operating Budget Financial Report

Appendix B

Cost Center and Function Code

as of September 30, 2026

Cost Center	Function	Function Description	FY27 Original Budget (YTD)	FY27 Budget Adjustments (YTD)	FY27 Current Budget (YTD)	Expended (YTD)	Encumbered (YTD)	Projected Encumbrance	Available Balance
(1000) Administration	1110	School Committee	\$ 130,425	\$ 15,000	\$ 15,000	\$ 7,498	\$ 725	\$ 7,277	\$ (500)
	1210	Superintendent	\$ 625,389	\$ (13,672)	\$ 611,717	\$ 124,312	\$ 45,818	\$ 441,587	\$ 0
	1220	Assistant Superintendents	\$ 179,203	\$ (6,203)	\$ 173,000	\$ 39,923	\$ -	\$ 133,077	\$ 0
	1410	Business and Finance	\$ 237,691	\$ 1,160	\$ 238,851	\$ 55,119	\$ -	\$ 183,732	\$ (0)
	1420	Human Resources and Benefits	\$ 222,535	\$ 1,470	\$ 224,005	\$ 51,693	\$ -	\$ 172,311	\$ 0
	1450	Administrative Technology—Districtwide	\$ 584,561	\$ (4,693)	\$ 579,868	\$ 105,480	\$ 11,984	\$ 426,134	\$ 36,270
			\$ 1,979,804	\$ (137,363)	\$ 1,842,441	\$ 384,025	\$ 58,527	\$ 1,364,118	\$ 35,770
(1000) Administration Total (2000) Curriculum & Instruction	2110	Curriculum Directors (Supervisory)	\$ 808,253	\$ -	\$ 808,253	\$ 167,380	\$ 84,990	\$ 621,131	\$ (65,247)
	2120	Department Heads (Non-Supervisory)	\$ 811,881	\$ (23,806)	\$ 788,075	\$ 180,042	\$ -	\$ 613,478	\$ (5,444)
	2210	School Leadership	\$ 2,285,023	\$ 18,176	\$ 2,303,199	\$ 403,957	\$ 5,485	\$ 1,822,314	\$ 71,442
	2305	Teachers, Classroom	\$ 24,260,211	\$ 65,616	\$ 24,325,827	\$ 1,891,620	\$ -	\$ 22,205,252	\$ 228,955
	2320	Medical/Therapeutic Services	\$ 803,666	\$ 75,562	\$ 879,228	\$ 95,860	\$ 270,200	\$ 353,964	\$ 159,204
	2324	Substitutes, Long-Term	\$ 110,878	\$ -	\$ 110,878	\$ 28,610	\$ -	\$ 318,949	\$ (236,681)
	2325	Substitutes, Short-Term	\$ 450,000	\$ -	\$ 450,000	\$ 3,963	\$ -	\$ 300,000	\$ 146,037
	2330	Paraprofessionals	\$ 1,807,547	\$ -	\$ 1,807,547	\$ 138,485	\$ -	\$ 1,379,605	\$ 289,457
	2340	Librarians/Media Center Directors	\$ 409,674	\$ -	\$ 409,674	\$ 28,060	\$ -	\$ 389,054	\$ (7,441)
	2354	Stipends for teachers providing instructional coaching	\$ 5,250	\$ -	\$ 5,250	\$ -	\$ -	\$ -	\$ 5,250
	2356	Costs for instructional staff to attend professional development	\$ 174,250	\$ -	\$ 174,250	\$ 6,211	\$ 6,823	\$ 161,217	\$ -
	2358	Outside professional development providers for instructional staff	\$ 16,000	\$ -	\$ 16,000	\$ -	\$ -	\$ 16,000	\$ -
	2410	Textbooks	\$ 63,050	\$ 430	\$ 63,480	\$ 15,588	\$ 18,769	\$ 28,547	\$ 577
	2415	Other Instructional Materials (Libraries)	\$ 441,005	\$ (19)	\$ 440,986	\$ 98,613	\$ 177,644	\$ 175,302	\$ (10,573)
	2420	Instructional Equipment	\$ 20,355	\$ -	\$ 20,355	\$ -	\$ 978	\$ 17,877	\$ 1,500
	2430	General Classroom Supplies	\$ 28,802	\$ 6,292	\$ 35,094	\$ 987	\$ 3,226	\$ 30,881	\$ -
	2440	Other Instructional Services	\$ 86,500	\$ (48,160)	\$ 38,340	\$ 5,910	\$ -	\$ 32,430	\$ -
	2451	Instructional Hardware—Student and Staff Devices (Computers)	\$ 150,853	\$ -	\$ 150,853	\$ 6,718	\$ 74,882	\$ 68,696	\$ 558
	2455	Instructional Hardware—All Other	\$ 47,658	\$ -	\$ 47,658	\$ 59	\$ 849	\$ 46,750	\$ -
	2455	Instructional Software and Other Instructional Materials	\$ 516,642	\$ 41,457	\$ 558,099	\$ 340,282	\$ 232,559	\$ 29,181	\$ (43,923)
(2000) Curriculum & Instruction Total (3000) Other School Services	2710	Guidance and Adjustment Counselors	\$ 1,947,523	\$ 799	\$ 1,948,322	\$ 231,362	\$ 41	\$ 1,705,970	\$ 10,949
	2800	Psychological Services	\$ 584,637	\$ -	\$ 584,637	\$ 42,183	\$ -	\$ 546,897	\$ (4,443)
	2720	Testing & Assessment	\$ 3,071	\$ -	\$ 3,071	\$ 134	\$ 5,272	\$ -	\$ (2,336)
	3200	Medical/Health Services	\$ 35,832,729	\$ 136,347	\$ 35,969,076	\$ 3,686,025	\$ 881,717	\$ 30,863,493	\$ 537,841
	3300	Transportation Services	\$ 440,786	\$ -	\$ 440,786	\$ 34,674	\$ 820	\$ 417,681	\$ (12,388)
	3400	Food Services	\$ 2,561,764	\$ -	\$ 2,561,764	\$ 4,176	\$ 98,800	\$ 2,276,875	\$ 181,914
	3510	Athletics	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ 3,000
	3520	Other Student Activities	\$ 811,256	\$ 822	\$ 812,078	\$ 58,548	\$ 2,324	\$ 798,282	\$ (47,077)
	3600	School Security	\$ 297,685	\$ -	\$ 297,685	\$ -	\$ 1,050	\$ 296,635	\$ -
			\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 1,244	\$ 1,756	\$ -
(3000) Other School Services Total (4000) Operations & Maintenance	4110	Custodial Services	\$ 4,117,491	\$ 822	\$ 4,118,313	\$ 97,397	\$ 104,238	\$ 3,791,229	\$ 125,449
	4130	Utility Services	\$ 1,439,716	\$ 194	\$ 1,439,910	\$ 270,555	\$ 80,378	\$ 945,102	\$ 143,895
	4210	Maintenance of Grounds	\$ 1,164,478	\$ -	\$ 1,164,478	\$ 139,058	\$ 11,111	\$ 1,014,309	\$ -
	4220	Maintenance of Buildings	\$ 282,331	\$ -	\$ 282,331	\$ 45,519	\$ 888	\$ 189,210	\$ 46,714
	4230	Maintenance of Equipment	\$ 399,000	\$ -	\$ 399,000	\$ 119,178	\$ 171,065	\$ 108,757	\$ -
	4300	Extraordinary Maintenance	\$ 33,500	\$ -	\$ 33,500	\$ 7,605	\$ 10,028	\$ 9,366	\$ 6,500
			\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000	\$ -
(4000) Operations & Maintenance Total (5000) Fixed Charges	5150	Employee Separation Costs	\$ 3,349,025	\$ 194	\$ 3,349,219	\$ 581,895	\$ 273,471	\$ 2,296,744	\$ 197,110
			\$ 58,000	\$ -	\$ 58,000	\$ -	\$ -	\$ 58,000	\$ -
			\$ 58,000	\$ -	\$ 58,000	\$ -	\$ -	\$ 58,000	\$ -
(5000) Fixed Charges Total (9000) Tuition Programs	9100	Tuition to Mass. Schools	\$ 200,844	\$ -	\$ 200,844	\$ -	\$ 114,850	\$ 31,420	\$ 54,574
	9300	Tuition to Non-Public Schools	\$ 559,186	\$ -	\$ 559,186	\$ -	\$ 913,577	\$ (822,559)	\$ 468,168
	9400	Tuition to Collaboratives	\$ 377,422	\$ -	\$ 377,422	\$ -	\$ 673,975	\$ (401,234)	\$ 104,681
(9000) Tuition Programs Total Grand Total			\$ 1,137,452	\$ -	\$ 1,137,452	\$ -	\$ 1,702,402	\$ (1,192,373)	\$ 627,423
			\$ 46,474,501	\$ -	\$ 46,474,501	\$ 4,749,342	\$ 3,020,355	\$ 37,181,211	\$ 1,523,592

FY27 Q1 Operating Budget Financial Report

Appendix C

Grant Funds

as of September 30, 2026

	ORIGINAL BUDGET	REVISED BUDGET	PRIOR YR EXP	YTD EXPENSE	ENCUMBRANCE	TOTAL EXPENDED	BALANCE	STATUS
FEDERAL GRANTS								
FY26 - SPED IDEA (240)	\$756,238	\$756,238	\$0	\$10,945	\$6,032	\$16,977	\$739,261	OPEN TO 9/30/2027
FY26 - SPED EARLY CHILDHOOD (262)	\$18,290	\$18,290	\$0	\$0	\$0	\$0	\$18,290	OPEN TO 9/30/2027
FY26 - TITLE I (305)	\$73,746	\$73,746	\$0	\$73,746	\$0	\$73,746	\$0	OPEN TO 9/30/2027
FY26 - TITLE IIA (140)	\$34,766	\$34,766	\$0	\$23,215	\$11,550	\$34,765	\$1	OPEN TO 9/30/2027
FY26 - TITLE IV (309)	\$10,000	\$10,000	\$0	\$10,000	\$0	\$10,000	\$0	OPEN TO 9/30/2027
FY27 - SPED IDEA (240)	\$745,757	\$745,757	\$0	\$0	\$0	\$0	\$745,757	OPEN TO 9/30/2028
FY27 - SPED EARLY CHILDHOOD (262)	\$19,185	\$19,185	\$0	\$0	\$0	\$0	\$19,185	OPEN TO 9/30/2028
FY27 - TITLE I (305)	\$73,061	\$73,061	\$0	\$73,746	\$0	\$73,746	-\$685	OPEN TO 9/30/2028
FY27 - TITLE IIA (140)	\$32,331	\$32,331	\$0	\$15,915	\$0	\$15,915	\$16,416	OPEN TO 9/30/2028
FY27 - TITLE IV (309)	\$10,000	\$10,000	\$0	\$10,000	\$0	\$10,000	\$0	OPEN TO 9/30/2028
TOTAL	\$1,773,374	\$1,773,374	\$0	\$217,567	\$17,582	\$235,149	\$1,538,225	
STATE GRANTS								
BIG YELLOW SCHIBUS GRT (CULT. COUNCIL)	\$200	\$200	\$0	\$0	\$0	\$0	\$200	ROLLING ACCOUNT
FY26 CSHS Grant	\$30,000	\$33,500	\$0	\$33,500	\$0	\$33,500	\$0	PENDING CLOSURE
FY27 HATE CRIMES PREVENTION (794)	\$25,000	\$25,000	\$0	\$0	\$0	0	0	OPEN TO 6/30/2027
FY27 INNOV CAREER PATHWAYS IMPLEMENTATION (419B)	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$50,000	OPEN TO 6/30/2027
FY26 CREDIT FOR LIFE (061)	\$3,200	\$3,200	\$0	\$0	\$0	\$0	\$3,200	OPEN TO 12/31/2026
FC2518 FAIR SHARE EARMARKS	\$95,000	\$95,000	\$0	\$0	\$0	\$0	\$95,000	OPEN TO 6/30/2027
TOTAL	\$203,400	\$206,900	\$0	\$33,500	\$0	\$33,500	\$53,400	

FY27 Q1 Operating Budget Financial Report

Appendix D

Revolving Funds

as of September 30, 2026

REVOLVING FUND	BEGINNING BALANCE	REVENUE	EXPENDITURE	ENCUMBERANCE	ENDING BALANCE	STATUS
Circuit Breaker	\$ 1,426,429	\$ -	\$ 54,872	\$ 7,400	\$ 1,419,029	ROLLING ACCOUNT
Before & After Dark	\$ 114,629	\$ 914	\$ -	\$ -	\$ 60,671	ROLLING ACCOUNT
Driver Education	\$ 22,060	\$ 1,575	\$ 4,280	\$ 324	\$ 19,031	ROLLING ACCOUNT
Music Program	\$ -	\$ 31,962	\$ 2,515	\$ -	\$ 29,447	ROLLING ACCOUNT
Magic Dragon	\$ 238,410	\$ 142,772	\$ 128,035	\$ 27,042	\$ 226,106	ROLLING ACCOUNT
Extended Day	\$ 170,142	\$ 60,530	\$ 67,976	\$ 17,086	\$ 145,610	ROLLING ACCOUNT
Building Use	\$ 319,383	\$ 14,628	\$ 54,915	\$ 17,791	\$ 261,305	ROLLING ACCOUNT
Athletic Revolving	\$ 22,157	\$ 100,610	\$ 77,231	\$ 7,484	\$ 38,052	ROLLING ACCOUNT
Integrated Pre School	\$ 436,800	\$ 10,779	\$ 10,926	\$ -	\$ 436,653	ROLLING ACCOUNT
Tuition - SPED Revolving	\$ 278,052	\$ -	\$ -	\$ -	\$ 278,052	ROLLING ACCOUNT
STEP Program Revolving	\$ 2,267	\$ -	\$ -	\$ -	\$ 2,267	ROLLING ACCOUNT
Bus Transportation	\$ 170,266	\$ 124,050	\$ 3,523	\$ 200,000	\$ 90,793	ROLLING ACCOUNT
Performing Arts CTR.	\$ -	\$ -	\$ 4,152	\$ -	\$ (4,152)	ROLLING ACCOUNT
Parking Fees	\$ 204,945	\$ 15,555	\$ 12,033	\$ 2,670	\$ 205,797	ROLLING ACCOUNT
Co Curricular DMS	\$ 155,986	\$ 9,400	\$ -	\$ 760	\$ 164,626	ROLLING ACCOUNT
Co Curricular DHS	\$ 225,618	\$ 1,540	\$ 5,449	\$ 9,111	\$ 212,598	ROLLING ACCOUNT
Book Fund	\$ 6,939	\$ 104	\$ 55	\$ -	\$ 6,988	ROLLING ACCOUNT
FD Kindergarten Tuition	\$ 18,329	\$ 4,500	\$ 18,329	\$ -	\$ 4,500	ROLLING ACCOUNT
Computer Laptop Insurance	\$ 17,147	\$ 3,928	\$ 98	\$ 1,719	\$ 19,258	ROLLING ACCOUNT
Small Gifts	\$ 93,686	\$ 2,456	\$ -	\$ -	\$ 96,142	ROLLING ACCOUNT
Breadboard	\$ 8,741	\$ -	\$ 6,631	\$ 194	\$ 1,916	ROLLING ACCOUNT
School Nutrition	\$ 2,313,218	\$ 150,293	\$ 81,513	\$ 42,063	\$ 2,339,935	ROLLING ACCOUNT
Duxbury Education Found	\$ 20,265	\$ -	\$ 19,125	\$ -	\$ 1,140	ROLLING ACCOUNT
TOTALS	\$ 6,265,469	\$ 675,595	\$ 551,657	\$ 333,643	\$ 6,055,763	

FY27 Q1 Operating Budget Financial Report
Appendix E
Capital Accounts
as of September 30, 2026

CAPITAL PROJECT DESCRIPTION	BUDGET	PRIOR YR EXP	CARRY OVER BALANCE	EXPENDITURE	ENCUMBRANCE	ENDING BALANCE	STATUS
ART#6-24 FY24, TECH-DHS IMAC COMPUTER REPLACEMENT	\$102,635	\$93,675	\$8,960	\$0	\$0	\$8,960	OPEN
ART#6-28 FY23 DW FURNITURE REPLACEMENT	\$42,360	\$41,389	\$971	\$915	\$0	\$56	OPEN
ART#6-25, FY24 TECHNOLOGY -DISTRICT SWITCHES	\$513,140	\$512,870	\$270	\$0	\$0	\$270	OPEN
ART#6-28 FY21 REPLACE EXTEND FENCING	\$25,000	\$14,968	\$10,032	\$0	\$0	\$10,032	OPEN
ART#6-17 FY22 ATM MERAKI ACCESS POINT/SWITCH REPL	\$176,400	\$175,385	\$1,015	\$0	\$0	\$1,015	OPEN
ART#6-30 FY23 VoIP PHONE SYSTEM REPLACEMENT	\$138,475	\$135,981	\$2,494	\$0	\$0	\$2,494	OPEN
ART#6-29 FY21 DW FURNITURE RPLMNT	\$40,306	\$40,095	\$211	\$0	\$0	\$211	OPEN
ART#6-28, FY24 FURNITURE REPLACEMENT	\$40,000	\$17,506	\$22,494	\$2,055	\$13,814	\$6,626	OPEN
STM FY23 ART#9-EDUCATIONAL PEG CABLE ACCESS & TECH	\$300,000	\$224,006	\$75,994	\$60,590	\$0	\$15,403	OPEN
ART#6-29, FY24 CHANDLER N&S PLAYGRND PROJ. PHASE1	\$100,000	\$43,937	\$56,063	\$1,240	\$0	\$54,824	OPEN
STM FY23 ART#10-ALDEN & PAC SCHL ROOF SCAN & EXP.	\$60,000	\$59,850	\$150	\$0	\$0	\$150	OPEN
ART#11 FY24 -EDUCATIONAL PEG CABLE ACCESS & TECH	\$120,000	\$15,394	\$104,606	\$18,317	\$0	\$86,289	OPEN
ART#6-5 FY24 ROOF REPLACEMENTS	\$500,000	\$461,354	\$38,646	\$0	\$0	\$38,646	OPEN
ART#6-6 FY24 ALDEN/PAC BOILERS	\$465,000	\$0	\$465,000	\$0	\$0	\$465,000	OPEN
ART#6-7 FY24 BATHROOM RENOVATION	\$394,471	\$326,253	\$74,472	\$0	\$0	\$74,472	OPEN
030924 A6 SCH SWITCHES/CORES/ACCESS PTS	\$112,152	\$64,398	\$47,754	\$0	\$5,600	\$42,154	OPEN
030924 A6 SCH SECURITY CAMERAS	\$75,000	\$73,807	\$1,193	\$0	\$0	\$1,193	OPEN
030924 A6 SCH OPEN CLASSROOM RENOV	\$250,000	\$9,390	\$126,075	\$9,855	\$0	\$116,220	OPEN
030924 A12 FY25 PEG ACCESS-SCHL CAPITAL	\$120,000	\$0	\$120,000	\$0	\$9,718	\$110,282	OPEN
030825 A1 STM UNION FIELD	\$38,265	\$0	\$38,265	\$38,265	\$0	\$0	PENDING CLOSURE
030825 A6 ATM DISTRICTWIDE ROOF REPAIRS	\$50,000	\$0	\$50,000	\$28,455	\$1,200	\$20,345	OPEN
030825 A6 ATM FY26 DISTRICT TECHNOLOGY	\$105,388	\$0	\$105,388	\$91,023	\$0	\$14,365	OPEN
030825 A7 ATM CHRMBOOK LEASE (YR 2 OF 4)	\$145,000	\$0	\$145,000	\$125,688	\$0	\$19,312	OPEN
030825 A7 ATM DISTRICTWIDE ASBESTOS ABATE	\$20,000	\$0	\$20,000	\$0	\$0	\$20,000	OPEN
031426 A6 ATM SCHL COMPUTER REPL (YR 1 OF 4)	\$95,000	\$0	\$0	\$0	\$3,255	\$91,745	OPEN
031426 A6 ATM SCHL CHRMBOOK LEASE (YR 3 OF 4)	\$120,000	\$0	\$0	\$0	\$0	\$120,000	OPEN
031426 A6 ATM CHRMBOOK LEASE (YR 3 OF 4)	\$60,000	\$0	\$0	\$0	\$0	\$60,000	OPEN
031426 A6 ATM CHANDLER HVAC EXHAUST FAN	\$270,000	\$0	\$0	\$0	\$0	\$270,000	OPEN
TOTALS	\$4,478,592	\$2,310,257	\$1,515,053	\$376,403	\$33,586	\$1,650,064	

TO: Duxbury School Committee
 FROM: Lisa Freeley, Director of Business & Finance
 CC: Danielle Klingaman, Ed. D., Superintendent
 SUBJECT: FY27 Quarter I Budget Transfers
 DATE: November 4, 2026

The attached local operating budget transfers have been processed to rebalance the salary and goods and services expense accounts, ensuring the appropriation aligns with where the expenses were incurred.

1. Move \$137,363 from Administration
2. Move \$136,347 to Curriculum & Instruction
3. Move \$822 to Other School Services
4. Move \$194 to Operations & Maintenance

Cost Center	FY27 Original Budget (YTD)	FY27 Budget Adjustments (YTD)	FY27 Current Budget (YTD)
(1000) Administration	\$1,979,804	-\$137,363	\$1,842,441
(2000) Curriculum & Instruction	\$35,832,729	\$136,347	\$35,969,076
(3000) Other School Services	\$4,117,491	\$822	\$4,118,313
(4000) Operations & Maintenance	\$3,349,025	\$194	\$3,349,219
(5000) Fixed Charges	\$58,000	\$0	\$58,000
(9000) Tuition Programs	\$1,137,452	\$0	\$1,137,452
Grand Total	\$46,474,501	\$0	\$46,474,501

Town of Duxbury
JE Packet Summary Report

Filters				
Packet Status: New		Fiscal Year: 2027		
Number: 124847		Sort Column 1: Fund Asc		
Sort Column 2: Type Asc				
Account #	Type	Account Description	Debits	Credits
Fund - GENERAL FUND - 1000				
100-2430-5-302-06-5-2	Expense	District Special Education Instructional Materials	\$0.00	\$6,292.00
100-2415-5-306-06-2-2	Expense	Chandler Special Education Materials	\$6,292.00	\$0.00
Fund - GENERAL FUND - 1000 Subtotal:			\$6,292.00	\$6,292.00
Total:			\$6,292.00	\$6,292.00

Town of Duxbury

JE Packet Summary Report

Filters

Packet Status: New
 Number: 125666
 Sort Column 2: Type Asc
 Fiscal Year: 2027
 Sort Column 1: Fund Asc

Account #	Type	Account Description	Debits	Credits
Fund - GENERAL FUND - 1000				
100-2415-5-206-06-3-1	Expense	DMS English Instructional Materials	\$2,300.00	\$0.00
100-2455-5-205-06-1-1	Expense	Alden Instructional Software	\$0.00	\$13,939.00
100-2415-5-215-06-3-1	Expense	DMS Reading Instructional Materials	\$0.00	\$2,300.00
100-2455-5-205-06-2-1	Expense	Chandler Instructional Software	\$0.00	\$25,691.00
100-2440-4-103-05-5-1	Expense	Distinct Curriculum Contracted Services	\$39,630.00	\$0.00
Fund - GENERAL FUND - 1000 Subtotal:			\$41,930.00	\$41,930.00
Total:			\$41,930.00	\$41,930.00

Town of Duxbury

JE Packet Summary Report

Filters

Packet Status: New
 Number: 125668
 Sort Column 2: Type Asc
 Fiscal Year: 2027
 Sort Column 1: Fund Asc

Account #	Type	Account Description	Debits	Credits
Fund - GENERAL FUND - 1000				
100-2415-5-206-06-3-1	Expense	DMS English Instructional Materials	\$0.00	\$8,530.00
100-2455-5-206-06-4-1	Expense	DHS English Instructional Software	\$0.00	\$1,520.00
100-2415-5-206-06-4-1	Expense	DHS English Instructional Materials	\$1,520.00	\$0.00
100-2440-4-103-05-5-1	Expense	District Curriculum Contracted Services	\$8,530.00	\$0.00
Fund - GENERAL FUND - 1000 Subtotal:			\$10,050.00	\$10,050.00
Total:			\$10,050.00	\$10,050.00

Town of Duxbury
JE Packet Summary Report

Filters				
Packet Status:	New	Fiscal Year:	2027	
Number:	125790	Sort Column 1:	Fund Asc	
Sort Column 2:	Type Asc			
Account #	Type	Account Description	Debits	Credits
Fund - GENERAL FUND - 1000				
100-4110-4-501-12-4-5	Expense	DHS Trash and Recycling Contracted Services	\$11,550.00	\$0.00
100-4110-4-501-12-3-5	Expense	DMS Trash and Recycling Contracted Services	\$0.00	\$11,550.00
Fund - GENERAL FUND - 1000 Subtotal:			\$11,550.00	\$11,550.00
Total:			\$11,550.00	\$11,550.00

Town of Duxbury
JE Packet Summary Report

Filters				
Packet Status: New	Fiscal Year: 2027			
Number: 127192	Sort Column 1: Fund Asc			
Sort Column 2: Type Asc				
Account #	Type	Account Description	Debits	Credits
Fund - GENERAL FUND - 1000				
100-2455-5-216-06-4-1	Expense	DHS Science Instructional Software	\$0.00	\$307.00
100-2415-5-216-06-4-1	Expense	DHS Science Instructional Materials	\$307.00	\$0.00
Fund - GENERAL FUND - 1000 Subtotal:			\$307.00	\$307.00
Total:			\$307.00	\$307.00

Town of Duxbury
JE Packet Summary Report

Filters

Packet Status: New
Number: 127721
Sort Column 2: Type Asc

Fiscal Year: 2027
Sort Column 1: Fund Asc

Account #	Type	Account Description	Debits	Credits
Fund - GENERAL FUND - 1000				
100-2415-5-208-06-1-1	Expense	Alden Health Instructional Materials	\$1,000.00	\$0.00
100-2415-5-408-06-1-1	Expense	Alden Media Instructional Materials	\$0.00	\$1,000.00
Fund - GENERAL FUND - 1000 Subtotal:			\$1,000.00	\$1,000.00
Total:			\$1,000.00	\$1,000.00

Town of Duxbury
JE Packet Summary Report

Filters

Packet Status: New
Number: 127751
Sort Column 2: Type Asc
Fiscal Year: 2027
Sort Column 1: Fund Asc

Account #	Type	Account Description	Debits	Credits
Fund - GENERAL FUND - 1000				
100-2410-5-216-07-4-1	Expense	DHS Science Textbooks	\$0.00	\$430.40
100-2415-5-216-06-4-1	Expense	DHS Science Instructional Materials	\$430.40	\$0.00
Fund - GENERAL FUND - 1000 Subtotal:			\$430.40	\$430.40
Total:			\$430.40	\$430.40

Town of Duxbury
JE Packet Summary Report

Filters

Packet Status: New
Number: 128089
Sort Column 2: Type Asc
Fiscal Year: 2027
Sort Column 1: Fund Asc

Account #	Type	Account Description	Debits	Credits
Fund - GENERAL FUND - 1000				
100-2305-1-215-02-4-1	Expense	DHS READING PROFESS TEACHER	\$0.00	\$39,863.00
100-2320-3-305-04-5-2	Expense	District Special Education Summer Programming	\$0.00	\$75,562.00
100-1110-2-101-03-5-5	Expense	School Committee Clerical	\$115,425.00	\$0.00
100-4110-4-501-12-3-5	Expense	DMS Trash and Recycling Contracted Services	\$11,550.00	\$0.00
100-2305-1-102-02-5-1	Expense	District Salary Lane Change	\$39,863.00	\$0.00
100-2305-1-215-02-3-1	Expense	DMS Reading Teachers	\$0.00	\$39,863.00
100-4110-4-501-12-4-5	Expense	DHS Trash and Recycling Contracted Services	\$0.00	\$11,550.00
Fund - GENERAL FUND - 1000 Subtotal:			\$166,838.00	\$166,838.00
Total:			\$166,838.00	\$166,838.00

Town of Duxbury

JE Packet Summary Report

Filters

Packet Status: New
 Number: 128294
 Sort Column 2: Type Asc
 Fiscal Year: 2027
 Sort Column 1: Fund Asc

Account #	Type	Account Description	Debits	Credits
Fund - GENERAL FUND - 1000				
100-2120-1-207-01-5-1	Expense	District World Language Curriculum Sub Supervisors	\$0.00	\$687.00
100-3510-3-402-01-5-5	Expense	District Athletic Office Assistant	\$0.00	\$194.00
100-1210-2-102-03-5-5	Expense	District Superintendent Clerical	\$14,252.00	\$0.00
100-1410-2-102-03-5-5	Expense	District Business Office Professional	\$0.00	\$385.00
100-2210-1-201-01-1-5	Expense	Alden Principal and Assistant Principal	\$0.00	\$4,764.00
100-2305-1-217-02-4-1	Expense	DHS Social Studies Teachers	\$0.00	\$25,753.00
100-4110-2-503-03-5-5	Expense	District Custodial Office Assistants	\$0.00	\$194.00
100-2120-1-212-01-5-1	Expense	District Math Curriculum Subject Supervisors	\$0.00	\$312.00
100-2120-1-223-01-5-1	Expense	Dist Diversity,Equity,Inclusion Curriculum Direct	\$25,753.00	\$0.00
100-1220-1-102-01-5-5	Expense	District Assistant Superintendent	\$6,203.00	\$0.00
100-1420-2-102-03-5-5	Expense	District Personnel and Benefits Professional	\$0.00	\$765.00
100-2210-1-201-01-3-5	Expense	DMS Principal and Assistant Principal	\$0.00	\$11,229.00
100-2710-1-405-01-5-1	Expense	District Guidance Administration	\$0.00	\$799.00
100-2120-1-206-01-5-1	Expense	District English Curriculum Subject Supervisors	\$0.00	\$630.00
100-2120-1-217-01-5-1	Expense	District Social Studies Curriculum Sub Supervisors	\$0.00	\$318.00
100-1420-1-102-01-5-5	Expense	District Director of Human Resources	\$0.00	\$705.00
100-1210-1-102-01-5-5	Expense	District Superintendent	\$0.00	\$580.00
100-1410-1-102-01-5-5	Expense	District Business Administrator	\$0.00	\$775.00
100-1450-3-104-04-5-5	Expense	District Technology Staff	\$4,693.00	\$0.00
100-2210-1-201-01-4-5	Expense	DHS Principal and Assistant Principal	\$0.00	\$2,183.00
100-3510-1-402-01-5-5	Expense	District Athletic Director	\$0.00	\$628.00
Fund - GENERAL FUND - 1000 Subtotal:			\$50,901.00	\$50,901.00
Total:			\$50,901.00	\$50,901.00

File: IJ-R - RECONSIDERATION OF INSTRUCTIONAL RESOURCES

Material that is challenged usually belongs to one of the three basic categories: religion, ideology, or profanity/obscenity. Board policies regarding these areas shall be as follows:

- Religion -Factual, unbiased material on religions has a place in school libraries.
- Ideologies -Libraries should, with no thought toward swaying reader judgment, make available a balanced collection of primary and factual material, on the level of their students, on various ideologies or philosophies which exert or have exerted a strong force, either favorably or unfavorably, in government, current events, politics, education and other phases of life.
- Profanity/obscenity -Materials shall be subjected to a test of literary merit and reality in context using the criteria established.

When a problem concerning instructional resources in a school arises, the disposition of the problem will be made in a reasonable period of time using District-adopted procedures.

In accordance with the statement of philosophy, no questioned materials shall be removed from the school pending a final decision. Pending the outcome of the request for reconsideration, however, access to questioned materials can be denied to the students of the parents/guardians making the complaint, if they so desire.

If the decision of the School Committee is that the questioned instructional resource be retained, the District will not convene a Review Committee relative to the same complaint for a period of three years. If a substantially different point of view is advanced, it will be investigated. (The period of three years does not apply in this instance).

If an individual or a group undertakes action to keep material from the shelves by checking it out and failing to return it, or by taking turns in keeping it checked out so that it is not available for student use, the Superintendent shall request, in writing, the return of the material. If it is not returned within thirty (30) days, a bill for the current replacement cost of the item shall be rendered to the party holding the item.

After the adoption of new materials or approved certain methods, that decision will not be reconsidered for a period of three years beginning with the end of the school year when the adoption is made.

SOURCE: MASC - 2023

File: IJLA - LIBRARY RESOURCES

The primary objective of the library/media center is to implement its resources to enrich and to support the educational program of the school.

Definition of Library Resources

Library resources are those print, non-print, and digital materials found in school libraries which support curricular and personal information needs.

Criteria for Selection of Library Resources

The criteria for selection of library resources in the District are:

- Needs of the individual student
 - Based on knowledge of students
 - Based on requests of parents/guardians and students
- Needs of the individual school
 - Based on knowledge of the curriculum of the school
 - Based on requests from the professional staff
- Provision of a wide range of materials on many levels of difficulty with a diversity of appeal and the presentation of different points of view.
- Provision of materials of high artistic quality.
- Provision of materials with superior format.
- Reputable, unbiased, professionally prepared selection aids are consulted as guides.

In accordance with the District's policy of providing instructional materials on opposing sides of controversial issues, it should be noted that neither the media centers nor the District serve as advocates for the ideas expressed in any materials, nor does the presence of any material indicate automatic endorsement of the ideas expressed therein.

Disclosure of Information/Privacy of Circulation Records

Circulation records shall not be made available to anyone except pursuant to such process, order, or subpoena as may be authorized by law.

Re-evaluation (Weeding) of Library Resources

The continuous review of library/media center materials is necessary as a means of maintaining a useful and active collection. As new materials are selected and added, some older materials are

withdrawn. The responsibility for determining which materials are to be withdrawn rests with the professional staff.

Among the reasons for withdrawing an item are the following:

- Curricular changes have rendered superfluous some materials (or multiple copies of materials) formerly used but no longer in demand.
- Some materials contain factual material that is no longer accurate or current.
- Some materials intended for recreational reading have become dated or unattractive and are no longer in demand. (Some such books, which are deemed "standards" or "classics", will be retained even though they rarely circulate).
- Some materials have become worn out, damaged, or physically deteriorated and have lost utility and/or appeal.
- Some materials have been superseded by newer items, which present the same information, but in superior format.

Withdrawn library/media center materials are processed in one or more of the following ways:

- Made available to be used as resource or supplementary material by teachers.
- Offered to other media centers in the District, as it is possible that a material, which lacks utility in one building, may have some usefulness in another.
- Contributed to appropriate charitable or educational agencies.
- Discarded, when warranted.

Continuing evaluation is closely related to the goals and responsibilities of library/media centers and is a valuable tool of collection development. This procedure is not to be used as a convenient or expedient means to remove materials presumed to be controversial or likely to be disapproved by segments of the community. Materials are not to be proscribed or removed because of actual or potential partisan or doctrinal disapproval, nor because of the origin, background, or views of those contributing to their creation.

SOURCE: MASC - Reviewed 2023

File: JQ - STUDENT FEES, FINES, AND CHARGES

The School Committee recognizes the need for student fees to fund certain school activities. It also recognizes that some students may not be able to pay these fees. While no student will be denied access due to an inability to pay fees, all students will be required to remit charges and fines.

A school may exact a fee or charge only upon Committee approval. The schools, however, may:

- Charge students enrolled in certain courses for the cost of materials used in projects that will become the property of the student.
- Charge for lost and damaged books, materials, supplies, and equipment.

Students who are indigent are exempt from paying fees. However, indigent students are not exempt from charges for lost and damaged books, locks, materials, supplies, and equipment.

All student fees and charges, both optional and required, will be listed and described annually in each school's student handbook or in some other written form and distributed to each student. The notice will advise students that fees are to be paid and of the penalties for their failure to pay them. Permissible penalties include the denial of participation in extra class activities and graduation exercises and activities while the student is enrolled in this District.

Any fee or charge due to any school in the District and not paid at the end of the school year will be carried forward to the next succeeding school year, as such debts are considered to be debts of the student to the District and not to a particular school.

SOURCE: MASC - Updated 2021



Duxbury Public Schools

Capital Budget FY28

School Committee

November 4, 2026

Capital Guidelines and Process

Capital Budget Categories

- **Capital Light:** Requests under \$25,000
- **Capital Equipment:** One-time or infrequent tangible asset purchases with a useful life of 5+ years
- **Capital Project:** Projects that maintain or improve existing school assets

Capital Budget Framework

- **5-Year Capital Plan:** Reviewed annually to align with district goals and prioritize need
- **Asset-Based Replacement Model:** Supports systematic replacement of critical equipment to avoid unexpected failures
- **Predictable Replacement Schedule:** Provides structure for budgeting, timely implementation, and sustained operations

Capital Budget Process

1. Review of current 5-Year Plan
2. Define new projects/needs
3. Solicit feedback from Technology and Facilities Directors & Principals
4. Prioritize expenditures
5. Allocate across phases for multi-year initiatives



DPS Prioritized Capital Requests FY28

38

Location	Request	Cost
District	Facilities <ul style="list-style-type: none">● Heating and Ventilation (HVAC)<ul style="list-style-type: none">○ Chandler Office RTU○ Alden 104 Univent○ Chandler gym○ Districtwide HVAC● Building Infrastructure and Envelope<ul style="list-style-type: none">○ Roofs - Alden○ Flooring - Chandler	\$1,020,000
District	Technology <ul style="list-style-type: none">● Infrastructure<ul style="list-style-type: none">○ Core switch● Operational Technology<ul style="list-style-type: none">○ Classroom audio Topcat systems○ Classroom projectors/displays○ Student Chromebook Lease - Year 4 of 4○ Staff Device Lease - Year 2 of 5	\$1,000,000
District	Facilities Equipment and Furnishings <ul style="list-style-type: none">● Furniture● Mower	\$105,000
Total		\$2,125,000



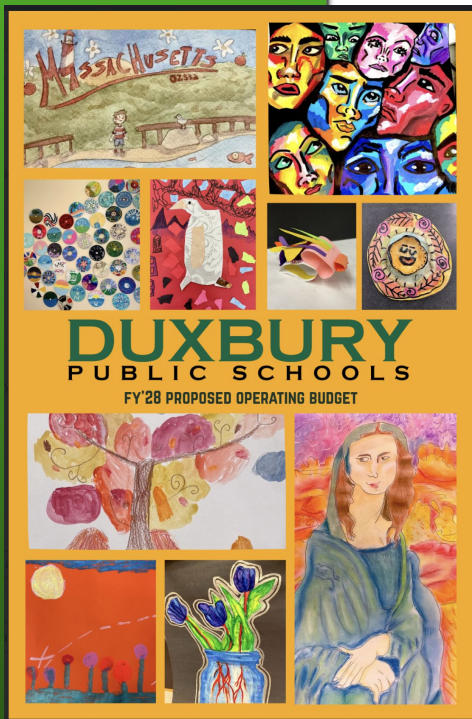
Summary

Duxbury Public Schools- Capital Needs Goal for FY28:

To maintain our safe and accessible school facilities and serve the districts' staff and students with updated and secure instructional technology infrastructure and devices.

- For a detailed DPS Capital Plan, please refer to the FY28 Budget Book
- This year's Prioritized Capital needs represents only 20.3% of the school department's total requests from the Directors and Principals
- For more information, please visit the [DPS Business and Finance web page](#)





Duxbury Public Schools

FY28 Budget Presentation
November 4, 2026



Agenda

- Financial State of the School District
- Recent Budget History
- How the School Budget Is Developed
- Overview of the Superintendent's Recommended Budget
- Cost Drivers
- How Outside Revenue Offsets the School Department Budget
- Closing Thoughts



FY28 Budget Goals

1. Ensure that the educational needs of all Duxbury Public Schools students are met.
2. Identify resources and/or strategies to support the Duxbury Public Schools Strategic Plan.
3. Ensure District facilities operate safely, efficiently, and effectively to support educational programming and community needs.
4. Ensure strategic alignment and fiscal sustainability in budget oversight and capital planning.
5. Ensure all contractual obligations and legal mandates are met.



DPS By the Numbers



2596

Students PK-12+

As of 10/1/2026

1510

Families



60

Elementary
Classrooms

20.0

Avg. Elementary
Class Size



420.8

Current Employees
FTE

362.9

Working Under
Collective
Bargaining
Agreements



DPS By the Numbers



4 Academic Buildings

1 Athletic Complex

578,050

Square feet of
buildings

49

Average Age of
Our School
Buildings



1938

Students
Transported Daily
by First Student



2012

School Meals
Served Daily

*Lunch Program
is State Funded



Financial State of the District

Strengths and Accomplishments

- Community support of FY27 townwide operational override
- Community support of Alden School Feasibility Study through MSBA
- Implementation of High-Quality Instructional Materials
 - K-5 ELA, K-5 Math, 6-8 Math
- 2026-2029 Unit A Collective Bargaining Agreement settled last May
- Student enrollment remains stable
- Strong budget management and tracking, the school department was able to return funds to the town at the end of FY26



Financial State of the District

Challenges

- Limited growth in programs and services in recent years
- Educator shortages impact hiring, especially for certain positions
- Capital needs far outweigh available funding
- Most non-salary accounts have remained flat for many years, failing to keep pace with rising costs of goods and services
- School budgets are largely fixed and non-discretionary



Financial State of the District

Context

- Our average 10 year budget increase of 3.3% has been absorbed by salary obligations and special education out-of-district tuition, leaving little capacity for growth and innovation.
- Despite staffing levels decreasing, operating costs due to continue to rise
- The DPS budget is increasingly fragile, due to:
 - Limited town revenue to support departments
 - A reliance on user fees to offset costs
 - A history of deferred maintenance and underfunding actual maintenance needs
- Any further staffing reductions would directly impact scheduling, intervention, and instructional programs



Budget Development Approach

- Introduced Zero-Based Budgeting (ZBB) rather than beginning with traditional level-services budget
- Required principals and department administrators to review and justify existing and proposed staffing and operating expenditures
- Evaluated three years of historical spending, detailed transaction, current staffing, enrollment trends, and anticipated cost drivers
- Reconciled all staffing positions, assignments, FTEs, and associated salary costs
- Evaluated requests for necessity, anticipated impact, fiscal sustainability, and alignment with the 2026-2029 Strategic Plan
- Identified opportunities for reductions, reallocations, and efficiencies while accounting for contractual and mandated obligations
- Prioritized requests through a Districtwide review to develop the Superintendent's Recommended Budget

Student Learning &
Educational Excellence

Strategic Resource
Allocation & Fiscal
Sustainability

Safe, Effective Facilities
& Long-Term Planning

Note: The FY28 recommended budget reflects a deliberate review of existing resources, targeted investments, and strategic reallocations to support student needs while maintaining fiscal responsibility.



FY28 Recommended Budget by Cost Center

Allocation Summary	FY26 Budgeted	FY27 Budgeted	FY28 Proposed
Administration (1000)	\$1,374,483	\$1,407,215	\$1,413,365
Curriculum & Instruction (2000)	\$35,299,665	\$36,298,722	\$37,558,343
Other School Services (3000)	\$4,994,300	\$5,232,632	\$5,125,497
Operations & Maintenance (4000)	\$3,584,102	\$3,949,587	\$4,147,544
Fixed Charges (5000)	\$35,000	\$58,000	\$66,500
Community Service (6000)	\$0	\$0	\$50,000
Tuition Programs (9000)	\$2,543,170	\$2,645,161	\$2,693,372
Grand Total Gross Operating Budget	\$47,830,720	\$49,591,318	\$51,054,621

Less: Revenue Offsets
(\$3,499,113)
(\$3,116,816)
(\$3,168,707)
Total Net Operating Budget
\$44,331,607
\$46,474,501
\$47,885,914


FY28 Superintendent's Recommended Budget⁵⁰

Account Type	FY27 FTE	FY27 Budget	FY28 FTE	FY28 Proposed Gross Operating Budget	YOY Increase (FTE)	YOY Increase \$	YOY Increase %
Salaries	420.80	\$39,100,093	421.05	\$ 40,446,434	0.25	\$ 1,346,341	3.44%
Goods and Services		\$ 10,491,224		\$ 10,608,186		\$ 116,962	1.11%
Total Gross Operating Budget	420.80	\$ 49,591,318	421.05	\$ 51,054,621	0.25	\$1,463,303	

Revenue Offsets	(\$3,116,816)	(\$3,168,707)	(\$51,891)
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FY28 Net Operating Budget	\$ 46,474,501	\$ 47,885,914	\$ 1,411,412	3.04%
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Staffing Adjustments and Reallocations

Position	FTE	Amount	Justification
School Nurse (Alden, DHS)	1.25	\$75,000	Strategic Objective 2: Focus on Student Learning and Growth - Required based on recent changes to MGL and School District Policy on Medication Delegation
Secondary Teaching Reduction/Reallocations	(2.0)	(\$150,000)	Strategic Objective 2: Focus on Student Learning and Growth - Enrollment changes; Ability to maintain appropriate class sizes
Maintenance	0.5	\$56,000	Strategic Objective 4: Maximize Organizational Partnerships & Collaboration - Fiscal Responsibility & Resource Optimization
Technology	.5	\$37,500	Strategic Objective 4: Maximize Organizational Partnerships & Collaboration - Fiscal Responsibility & Resource Optimization; Department is understaffed based on number of end users, devices, and teaching/learning requirements
Total	.25	\$18,500	



Goods and Services Adjustments and Reallocations

Expense Category	Net Change	Justification
Facilities - contracted services and utilities	\$74,020	Increased need due to anticipated utilities and contracted service costs. (Strategic Objective 4: Maximize Organizational Partnerships & Collaboration - Fiscal Responsibility & Resource Optimization)
Curriculum & Instruction supplies and materials (i.e. textbooks, instructional materials, software, graduation)	\$129,745	Actual needs after Zero Based Budgeting for increase in educational software costs (Strategic Objective 2: Focus on Student Learning and Growth and Strategic Objective 4: Maximize Organizational Partnerships & Collaboration)
Special Education - contracted services, transportation, out of district tuition	(\$159,209)	Resource adjustments related to actual student out of district placement costs (Strategic Objective 2: Focus on Student Learning and Growth)
School Bus Transportation - regular transportation, homeless transportation	(\$3,800)	Slight adjustment due to new transportation contract and required McKinney Vento costs Strategic Objective 2: Focus on Student Learning and Growth and Strategic Objective 4: Maximize Organizational Partnerships & Collaboration
Total	\$40,756	



School Budgets are Largely Fixed, Not Discretionary

- Approximately 80% of our total budget is for salaries
 - Personnel costs are not optional. Staffing levels are tied to:
 - State curriculum standards and graduation requirements, which drive course offerings, staffing and instructional programming
 - Student enrollment and scheduling requirements
 - Mandated services for students with disabilities
 - Class size expectations
- Special education costs, representing 25% of our total spending, are largely governed by federal and state law
- Operations & Maintenance covers required costs such as utilities, building upkeep, service contracts, and compliance with safety and building codes

**Salaries, Special Education (Non-salary), and Operations and Maintenance (Non-Salary) together account for more than
90.38% of the total Operating Budget**



Cost Drivers that Shape the School Budget

Salaries-Contractual obligations, including step/lane increases and cost-of-living adjustments

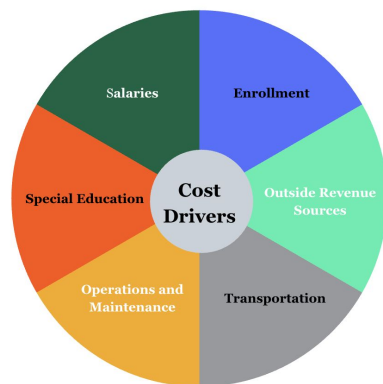
Special Education-Both in-district staffing and services, and out-of-district tuition and required placements

Enrollment-Shifts in student population affecting staffing and programming

Operations & Maintenance-Service contracts, building upkeep, supplies, equipment, and utilities

Outside Revenue Sources-Changes in user fees, grants, and revolving funds

Transportation-Regular (yellow bus) transportation and special education routes



Cost Drivers - Special Education



17.7%
Students with IEPs

21
Out-of-District
Students

Range of Costs for Out-of-District Students

Special Education
Collaborative

Average:
\$82,021

Range:
\$74,420 -
\$125,881

Private Day School

Average:
\$103,439

Range:
\$90,765 -
\$167,662

Residential

Average:
\$118,103

Range:
\$102,366 -
\$152,851

The projected FY27 out-of-district tuition budget is \$2,480,161, representing an average cost of approximately \$99,554 per student for 21 out-of-district placements.



Special Education

Under the **Individuals with Disabilities Education Act (IDEA)**, school districts are required to provide each eligible student with a **Free and Appropriate Public Education (FAPE)** in the **Least Restrictive Environment (LRE)**

Special education costs are largely **mandated and needs-driven**, not discretionary, and have increased significantly over the past five years

- Out of district private school tuition may increase annually based on the Operational Services Division (State's rate-setting agency) published inflation rate - FY28 is 2.9%
 - UNLESS there is a program reconstruction
 - Changing how they provide services and/or the approved number of service providers
 - Changing approved enrollment and/or approved staff to student ratios
 - Typically double digit increases
- Out of District tuition and transportation account for 6.2% of the overall FY28 budget alone

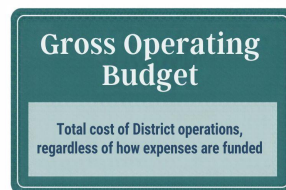
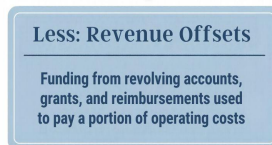
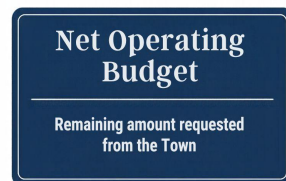


Revenue Offsets

What they are

funding from program fees, tuition, grants, and state reimbursements that help pay for special educational programs and services.

fully incorporated into the budget and directly reduce the overall cost to the town.



What they are not

do not represent additional funding on top of the District's operating budget

do not reduce the actual cost of operating the schools, they reduce the portion of those costs that must be supported by the Town's General Fund appropriation.



Revenue Offsets

Other Funding Sources (Revenue Offset)	FY27	FY28	Incremental Change (\$)	Offset to Account Type
Athletic Fee Revolving	\$333,500	\$396,000	\$62,500	Salaries & Goods/Services
Bus Fee Revolving Account	\$205,000	\$206,000	\$1,000	Goods/Services
Early Childhood Education Grant 262	\$17,527	\$19,185	\$1,658	Salaries
High School Co-Curricular Fee Revolving	\$45,000	\$45,000	-	Salaries
High School Parking Fee Revolving	\$17,000	\$17,000	-	Salaries
Innovation Pathways Grant	\$50,000	\$50,000	-	Salaries
Magic Dragon	\$44,000	-	(\$44,000)	Salaries
Middle School Co-Curricular Fee Revolving	\$25,000	\$25,000	-	Salaries
PEG Cable Access Funds	\$13,142	\$13,537	\$395	Salaries
Pre-School Tuition Revolving Account	\$129,053	\$97,423	(\$31,630)	Salaries
School Lunch Revolving	\$232,000	\$247,252	\$15,252	Salaries
SPED Circuit Breaker Reimbursement	\$1,253,856	\$1,306,553	\$52,697	Goods/Services
SPED Entitlement Grant 240	\$751,738	\$745,757	(\$5,981)	Salaries & Goods/Services
TOTAL	\$3,116,816	\$3,168,707	\$51,891	



Revenue Offsets

There is often a misunderstanding about how much revenue is actually available to support the school budget.

- Current balances do not always reflect usable available funds.
 - Most school revolving accounts have significant spending restrictions tied to their specific purpose.
 - Apparent balances often include funds already committed across two fiscal years, reducing what is truly available for new spending.

Note: For revolving funds, it is our practice, and a recognized school finance best practice, to budget only funds that are already in hand. To the extent possible, the district does not build the budget on revenue that *may* become available in the next fiscal year.



Revenue Offsets

- Using one-time funds or draining reserve accounts to balance a single-year operating budget creates significant long-term risk.
- Using one-time or non-recurring revenue to fund ongoing personnel costs creates an immediate structural deficit, as salaries are recurring obligations.
- Committing funds that are not yet secured introduces significant financial risk.
- Relying on more than one year of revenue to balance a budget results in an immediate and unavoidable fiscal cliff in the following year.

Overall, the district has managed its revenue accounts carefully, and current practices reflect prudent fiscal management that aligns with DOR and DESE best practices for long-term financial stability.



Example: Special Education Circuit Breaker

What is Circuit Breaker?

The Massachusetts Special Education Circuit Breaker program reimburses public school districts for 75% of high-cost special education instructional, tuition, and out-of-district transportation expenses that exceed an annual per-student threshold (\$54,906)

- DESE publishes official annual reimbursement amount in Q1 each year
- The funds are considered “cash in hand” used to cover special education out-of-district tuition and transportation expenses
- FY26 Circuit Breaker Reimbursement: \$1,426,429 is being used as an FY27 budget offset
- Projected FY27 Circuit Breaker Reimbursement: \$1,306,553 will be used as a an FY28 budget offset



Fee Review and Recommendation

Program	Grades	FY27	FY28	Per
Athletics*	9-12 6-8	High School - \$250/student; Hockey \$400/student; Family Cap \$1,250 Middle School - \$150/student	High School - \$300/student; Hockey \$500/student; Family Cap - Five Registrations; Middle School - \$150/student	Sport
Transportation	K-12	\$250/child, \$500 family cap; After 7/1 - \$300/child, \$600 family cap	\$250/child, \$500 family cap; After 7/1 - \$300/child, \$600 family cap	Year
Co-Curricular	6-12	\$110/student	\$110/student	Year
Parking	11-12	\$100	\$100	Year
Chromebook Protection Plan	6-12	\$35/student	<i>\$45/student</i>	Year

School Lunch

Breakfast	K-12	Free	Free	Daily
Elementary Lunch	K-5	Free	Free	Daily
Middle and High School Lunch	6-12	Free	Free	Daily
Milk	K-12	.65	.65	Day
à La Carte	K-12	Various including \$3.75 for DMS/DHS & \$3.50 for elementary second lunches; \$2.50 for breakfast; Adult meals \$5.50	<i>Various including \$4.00 for DMS/DHS & \$3.75 for elementary second lunches; \$2.75 for second breakfast; Adult meals \$5.50</i>	Daily

Tuition

Preschool - 4 Half Days	Pre-K	\$3,108	\$3,108	Year
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*Athletic fees approved for FY28 as of June 10, 2026



Substitute Rates and Recommendation

Substitute Category	FY27	Recommended FY28	Per
Daily Substitute	\$110	\$125	Day
Building Substitute	\$125	\$150	Day
Daily Nurse Substitute	\$150	\$225	Day



Special Education Stabilization Fund



\$1,086,059

Current Fund Balance



\$1,040,842

Anticipated 2% Fund Limit



(\$250,000)

Proposed Utilization



\$836,059

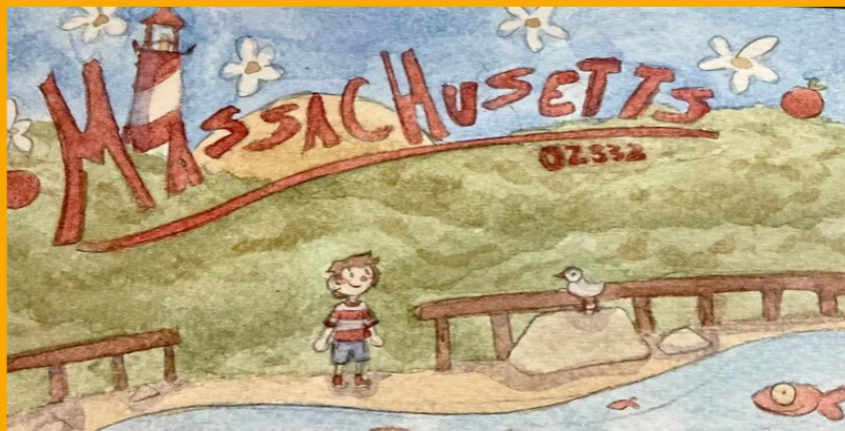
Projected Remaining Balance

Proposed Use of Funds

- Support eligible special education operating expenditures
- Purchase a special education transportation vehicle
- Reduce the fund balance below the anticipated 2% threshold

*Based on FY26 budgeted Net School Spending of \$52,042,111





DUXBURY

PUBLIC SCHOOLS

FY'28 PROPOSED OPERATING BUDGET

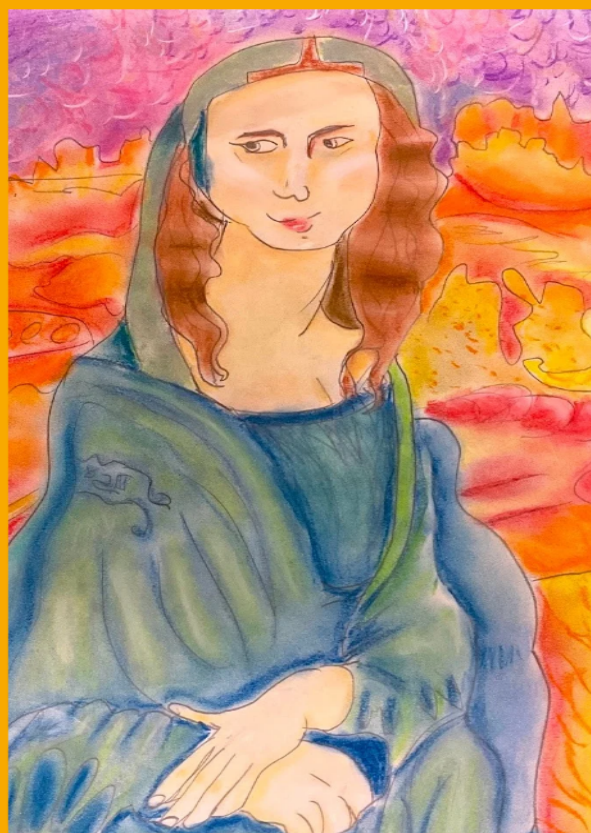




TABLE OF CONTENTS

TABLE OF CONTENTS	2
EXECUTIVE SUMMARY	4
SUPERINTENDENT’S BUDGET MESSAGE.....	5
ORGANIZATIONAL.....	7
District Strategic Plan	7
District Leadership.....	10
Budget Development Process	11
Budget Timeline.....	13
Educational Investment and Class Size Rationale	13
Nondiscrimination Statement.....	14
FINANCIAL.....	15
FY28 Superintendent’s Recommended Budget.....	15
Summary of Budget Changes	17
FY28 Reductions, Reallocations, and Cost Drivers.....	17
INFORMATIONAL	20
Student Enrollment Summary	20
Town School Collaboration	20
Annual Rate of Budget Growth	20
State Benchmark Comparisons	21
ORGANIZATIONAL.....	23
DISTRICT OVERVIEW	23
Governance	23
About the Town of Duxbury.....	25
District Accolades.....	26
BUDGET PROCESS	28
The Budget is a Policy Instrument.....	28
Best Practices for Budget Development and Management.....	28
Building the School Department Budget	28
Budget Calendar.....	30
FINANCIAL.....	32
Basis of Accounting.....	32
REVENUE.....	32
Funding Sources.....	32
Description of Budget Accounts (Cost Centers).....	40
Classification of Revenue and Expenditures (DESE).....	41
Duxbury General Fund Account Structure	41
Massachusetts Department of Education Chart of Accounts.....	43
EXPENSES.....	45

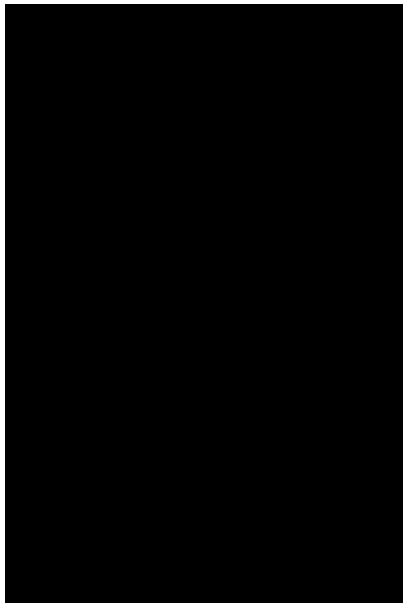


Expense Budget Summary	45
Staffing.....	48
Full-time Equivalent Summary	50
Expense Budget Detail.....	54
Revenue Offsets	55
ACADEMIC PERFORMANCE AND ACCOUNTABILITY	57
SCHOOL PROFILES AND FY28 BUDGET REQUEST SUMMARIES	62
Chandler Elementary School	63
Alden Elementary School	66
Duxbury Middle School.....	69
Duxbury High School	72
Special Education.....	75
District Technology	76
Athletics	77
Food Services.....	79
Transportation	80
Facilities	81
CAPITAL BUDGET.....	83
INFORMATIONAL	95
Total Student Enrollment.....	95
Student Enrollment by School	96
Student Demographics	97
District Enrollment Data	98
Relevant Laws, Regulations, and Policies	109
Budget Structure and Reporting:	110
Glossary of Terms and Acronyms	112



EXECUTIVE SUMMARY

The Executive Summary of the FY28 Duxbury Public Schools Budget is intended to provide the reader with context and an overview of the entire budget document and corresponding exhibits. The Executive Summary includes three sections: Organizational, Financial, and Informational.







SUPERINTENDENT'S BUDGET MESSAGE

November 4, 2026

Dear Duxbury School Committee and Duxbury Residents,

On behalf of the Duxbury School Department, I am pleased to present the Superintendent's recommended budget for Fiscal Year 2028. Following a pivotal period of transition and reflection, our district enters FY28 on a foundation of restored stability, community trust, and strategic momentum.

A critical milestone in reaching this position was our community's generous support in approving the FY27 operational override. This crucial investment allowed us to stabilize core educational programming, maintain essential operational lines, and successfully implement universal full-day kindergarten at no cost to families. Furthermore, we successfully settled a new three-year collective bargaining agreement (2026-2029) with the Duxbury Teachers' Association, our largest bargaining unit. Fairly compensating our dedicated faculty and staff ensures that Duxbury remains a competitive, highly desirable district capable of attracting and retaining world-class educators.

As we look toward FY28, our budgetary decisions are explicitly anchored in the newly launched Duxbury Public Schools Strategic Plan (2026-2029). Guided by our core values- **RISE: Relationships, Inclusivity, Students-First, and Empowered Learners & Educators**- and our mission to *empower resilient critical thinkers in a safe and equitable learning environment*, the FY28 budget directly supports four core Strategic Objectives:

1. **Operationalizing the PK-12 Portrait of a Graduate:** Aligning curriculum and learning experiences across all grades to foster communicators, collaborators, resilient learners, healthy individuals, and engaged citizens.
2. **Focusing on Student Learning and Growth:** Strengthening Tier 1 instruction, implementing data-driven dashboards, expanding real-world/career-connected pathways, and refining grading and homework practices to maximize student mastery.
3. **Empowering Faculty and Staff:** Investing in job-embedded professional development, instructional coaching, peer observations, and actionable feedback to cultivate a culture of professional excellence.
4. **Maximizing Organizational Partnerships and Collaboration:** Modernizing infrastructure, including advancing the Alden School building project with the MSBA while maintaining fiscal discipline, and deepening two-way community and family engagement.

Appropriate and consistent funding is essential to providing a seamless, vertically aligned PreK-12 experience for our 2,700 students. Duxbury has long valued educational excellence, as evidenced by our students' outstanding academic growth, strong benchmark results, strong MCAS performance, and exceptional Advanced Placement outcomes.



In developing the FY28 Superintendent's Recommended Budget, we adhered to several key strategic parameters:

- **High-Quality Instruction:** Ensuring equitable access to standards-aligned, research-based curriculum materials and technology across all content areas.
- **Appropriate Caseloads and Class Sizes:** Maintaining optimal staffing levels to deliver robust academic interventions and support systems (MTSS) for all learners.
- **Fiscal Responsibility:** Closely monitoring operational costs, maintaining facility assets, and optimizing resources to ensure fiscal sustainability.
- **Long-Term Planning:** Working collaboratively with state agencies on capital facility needs and the Alden School building project.

We extend our sincere gratitude to town officials, local boards, educators, and community members for your unwavering partnership. Together, through the deliberate alignment of our FY28 budget and our 2026-2029 Strategic Plan, we ensure that Duxbury's proud tradition of educational excellence endures and thrives.

Sincerely,

Danielle E. Klingaman, Ed.D, Superintendent of Schools
Duxbury Public Schools

ORGANIZATIONAL

District Strategic Plan

Strategic Priorities and Community Partnership

The FY28 budget is grounded in the **2026-2029 Strategic Plan**, developed collaboratively with teachers, administrators, students, parents, school committee members, and community members. The 2026-2029 Plan's key Strategic Priorities are as follows:

- Operationalize PK-12 Portrait of a Graduate
- Focus on Student Learning and Growth
- Empower Faculty and Staff
- Maximize Organizational Partnerships and Collaboration

Mission Statement

The mission of the Duxbury Public Schools is to empower resilient critical thinkers in a safe and equitable learning environment.

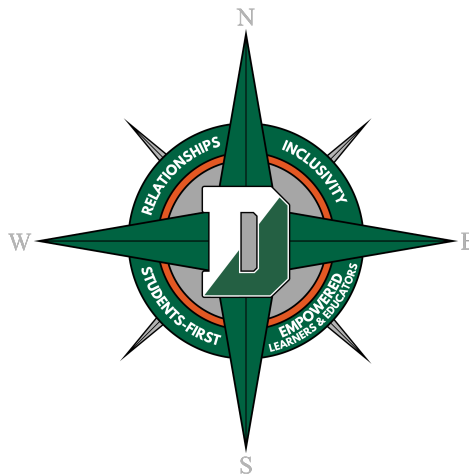
Vision

The vision statement for Duxbury Public Schools is: All students will pursue lifelong learning, developing the empathy and confidence to improve themselves, their communities, and their world.

Core Values

Rise with the tide. Soar like a dragon.

- Relationships
- Inclusivity
- Students First
- Empowered Learners and Educators





PORTRAIT OF A GRADUATE

Duxbury Public School graduates are prepared for the rigors of post-secondary education, the workforce, and service at local, national, and global levels. As our students mature through the Duxbury Public Schools (K-12), they will develop empathy and respect for themselves, others, and the world around them as:

Communicators & Collaborators

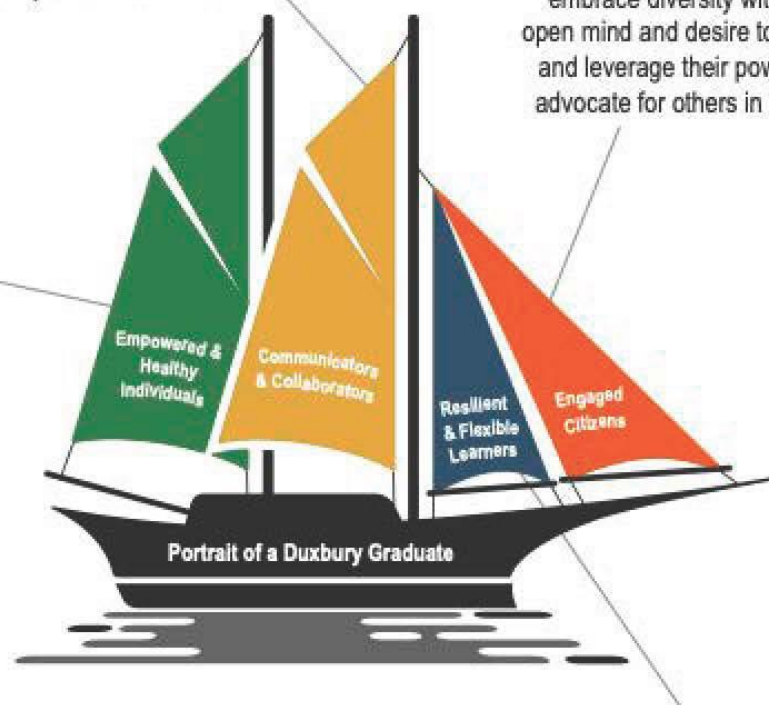
Across multiple mediums and as members of diverse teams, graduates articulate informed viewpoints, engage in respectful discourse on points of disagreement, and build positive relationships as they work jointly on shared tasks.

Engaged Citizens

Through civic engagement, graduates actively participate in various communities, critically interpret media in order to participate in democracy, embrace diversity with an open mind and desire to learn, and leverage their power to advocate for others in need.

Empowered & Healthy Individuals

By practicing self-awareness, graduates self-reflect, self-advocate, prioritize a healthy life-balance, and strive to understand themselves and their purpose in order to make responsible and just decisions.



Resilient & Flexible Learners

As lifelong learners, graduates take responsible risks, persevere through difficult tasks, and recognize setbacks as part of the learning process; they think critically to analyze information and apply their skills in different contexts.



DUXBURY PORTRAIT OF A GRADUATE

(Expanded Version)

Duxbury Public School graduates are prepared for the rigors of post-secondary education, the workforce, and service at local, national, and global levels. As our students mature through the Duxbury Public Schools (K-12), they will develop empathy and respect for themselves, others, and the world around them as:

Empowered & Healthy Individuals

By practicing self-awareness, graduates develop self-efficacy, personal autonomy, and the ability to make responsible and just decisions. Graduates:

Strive to understand their own strengths, challenges, emotions, interests, values, and purpose.

Practice self-reflection for individual improvement, both academically and personally.

Self-advocate and seek resources, support, and mentorship.

Prioritize a healthy life-balance and practice self-care.

Communicators & Collaborators

As skillful communicators and collaborators, graduates read, write, speak, create, and listen effectively in multiple mediums and as members of diverse teams. Graduates:

Articulate informed viewpoints for a variety of audiences.

Engage in respectful discourse on points of disagreement, both in academic and community settings.

Work jointly on shared tasks, in both lead and support capacities, as they maximize their individual strengths.

Build positive relationships and understand the impact of their personal actions and interactions.

Engaged Citizens

Through civic engagement, graduates interact with diverse cultures, communities, and viewpoints and develop an empathetic understanding of how they can contribute to improving the communities where they live and work. Graduates:

Actively participate in various communities and learn to serve beginning at DHS and in the wider Duxbury community.

Embrace diversity, in all its forms, with an open mind and a desire to learn about identities and perspectives different from their own.

Are aware of their own privileges and biases and leverage their power to advocate for others in need.

Critically interpret what they see, hear, and read in the media in order to effectively participate in democracy.

Resilient & Flexible Learners

As curious lifelong learners, graduates assess and respond to complex problems and navigate setbacks in order to meet challenges and seize opportunities. Graduates:

Take responsible risks in order to further explore their interests and passions.

Persevere through difficult tasks to meet goals and recognize setbacks as part of the learning process.

Manage adversity and view mistakes not as failures but as learning opportunities.

Think critically as they analyze information and apply their skills in different contexts.

District Leadership

School Committee

The Duxbury School Committee consists of five elected members, each serving an uncompensated three-year term. As the district's governing body, the Committee is responsible for appointing and evaluating the superintendent, approving the school budget, and setting educational goals and policies. These responsibilities are carried out in alignment with state law as well as the goals and standards established by the Department of Elementary and Secondary Education (DESE).



Pictured left to right, Laurel Deacon, Kathryn Marshall, Jenna Weschler, Aun Holland, Matt Gambino

School Committee Members (Terms):

Laurel Deacon (2025-2028)
 Matt Gambino, Chair (2026-2029)
 Aun Holland (2026-2029)
 Kathryn Marshall (2024-2027)
 Jenna Wechsler (2026-2027)

Central Office Administration:

Danielle E. Klingaman, Ed.D, Superintendent
 Erin Wieseahn, Ed.D, Assistant Superintendent
 Lisa M. Freeley, Director of Business and Finance
 Bernard J. McNamara, Director of Special Education
 Tony Keady, Director of Human Resources



School Committee Student Representatives:

Gerard Vazquez-Baez, Class of 2027
 Anna Wang, Class of 2027



ORGANIZATIONAL CHART



Budget Development Process

The Duxbury Public Schools annual budget development process is designed to establish a responsible and sustainable financial plan that supports the District's educational mission, aligns resources with strategic priorities, and reflects the needs of our students and school community. The process incorporates stakeholder input, an assessment of current and anticipated needs, and a comprehensive review of the resources necessary to deliver a high-quality educational experience for all students.

In collaboration with the School Committee, the District established the following goals to guide the development of the FY28 operating budget and inform its financial planning:

1. Ensure that the educational needs of all Duxbury Public Schools students are met.
2. Identify resources and/or strategies to support the Duxbury Public Schools Strategic Plan.
3. Ensure District facilities operate safely, efficiently, and effectively to support educational programming and community needs.
4. Ensure strategic alignment and fiscal sustainability in budget oversight and capital planning.



5. Ensure all contractual obligations and legal mandates are met.

For FY28, the District introduced a Zero-Based Budgeting (ZBB) approach to strengthen the connection between resource allocation, educational priorities, and fiscal accountability. Rather than automatically carrying forward prior-year allocations, principals and department administrators were asked to evaluate and justify their staffing and operational needs from a starting point of zero.

School and department administrators reviewed historical expenditures, current staffing levels, school and departmental needs, and anticipated cost drivers to develop their requests. Each proposed expenditure was evaluated based on its purpose, necessity, and anticipated impact, with an emphasis on demonstrating alignment with the District's Strategic Plan wherever applicable.

This approach encourages a thoughtful review of existing resources, identifies opportunities for efficiencies and reallocations, and provides a clearer understanding for efficiencies and reallocations, and provides a clearer understanding of investments necessary to sustain and advance District programs and services.

The District's financial planning encompasses both its annual operating budget and a five-year capital plan. The operating budget addresses the resources necessary to support daily educational programming and District operations, including salaries, instructional materials, student services, special education, transportation, utilities, and facilities maintenance. These expenditures are organized across the District's major functional areas, also known as Cost Centers, including Administration, Curriculum and Instruction, Other School Services, Operations and Maintenance, Fixed Charges, and Tuition Programs.

The five-year capital plan identifies investments in school facilities, infrastructure, equipment, and other long-term assets. Together, these plans provide a framework for addressing immediate operational requirements while planning responsibly for future needs.

Throughout the budget development process, the District reviews and evaluates departmental requests based on available financial resources, enrollment and programmatic needs, contractual obligations, legal requirements, and established District priorities. The resulting recommended budget is presented to the School Committee and community for review and consideration through the annual budget approval process.

The overarching objective is to ensure that District resources are allocated thoughtfully, transparently, and sustainably, with student needs and educational outcomes at the center of financial decision-making.



Budget Timeline

Duxbury Public Schools Budget Timeline

In accordance with School Committee Policy DB (Annual Budget), DBC (Budget Deadline and Schedule)

SUMMER 2026	FALL 2026	WINTER 2027	SPRING 2027
FY26 Operating Budget Close Out FY27 Operating Budget Re-cast to establish baseline budget for FY28 Bid gathering for District Capital projects August - Administrative Retreat - Initial FY28 Budget overview with District Administration School Committee Workshops Federal Grant Fund Application - SPED 240 Grant, ESSA (Title I/IIA/IV) Funds Town Budget Discussion w/Town Committees & Boards	Budget review meeting with Town's Financial Team FY28 Capital / Operating Budget prepared by Administrative Team Capital / Operating Budget review meetings School Committee Budget Workshop(s) Stakeholder feedback meetings with parent groups and other organizations Fee Review Capital / Operating Budget requests due Capital / Operating Budget reviewed by Business Director, Superintendent Presentation of Capital Budget to School Committee Initial Presentation of District Operating Budget to School Committee School Committee Budget Deliberation	Fiscal Advisory Committee Meeting to review proposed capital Budget Finance Committee Meeting to review proposed Operating Budget Joint Finance Committee and Selectmen Meeting to review proposed Operating Budget December - Budget Hearing - School Committee Meeting to vote proposed Operating Budget December - Town Manager Delivers Balanced Budget Board of Selectmen vote to close warrants for Annual and Special Town Meeting	Saturday, March 13th: Annual and Special Town Meeting to vote Capital, Operating Budget, and Special Warrant Articles for FY28 Saturday, March 27th: Annual Town Election

Educational Investment and Class Size Rationale

The Importance of Class Size

Funding decisions are directly tied to the ability of our teachers to deliver high-quality, personalized instruction that meets the diverse needs of all students. Maintaining appropriate class sizes remains an important priority across Duxbury Public Schools, particularly as the demands of teaching and learning have evolved significantly since the passage of the Massachusetts Education Reform Act of 1993 (MERA).

Today's classrooms reflect a wide range of academic, social-emotional, and behavioral needs. Teachers are expected to differentiate instruction, provide targeted interventions, implement inclusive practices, and regularly assess student progress to ensure all learners are supported and challenged. Appropriate class sizes allow educators to build meaningful relationships with students, provide timely feedback and create engaging learning environments that promote student achievement and growth.

The following desirable class sizes reflect the district's commitment to maintaining learning environments that support effective instruction and student success.

Grade Level/Course	Desirable Class Size	Grade Level/Course	Desirable Class Size
K-2	18	6-12 Technology Ed	18
3-5	20	6-12 Art	20
6-8 Academic Subjects	22	6-12 Family & Consumer Science	20
9-12 Academic Subjects	22	6-12 Physical Education/Health	25



Nondiscrimination Statement

The Duxbury Public School System does not discriminate on the basis of race, color, sex, age, gender, gender identity, religion, national origin, limited English proficiency, sexual orientation, disability, or housing status in admission to, access to, employment in, or treatment in its programs and activities.

The Duxbury Public School System is committed to maintaining a school environment free of harassment based on race, color, sex, age, gender, gender identity, religion, national origin, limited English proficiency, sexual orientation, disability, or housing status. All district academic and nonacademic programs and events are offered regardless of race, color, sex, age, gender, gender identity, religion, national origin, limited English proficiency, sexual orientation, disability, or housing status.

For information regarding Title IX compliance, contact the Assistant Superintendent, 93 Chandler Street, Duxbury, MA 02332, 781-934-7600

For information regarding the Americans with Disabilities Act, contact the Director of Human Resources, Duxbury Public Schools, 93 Chandler St, Duxbury, MA 02332, 781-934-7600.

For information on Section 504 compliance, contact the Director of Student Services, Duxbury Public Schools, 93 Chandler St, Duxbury, MA 02332.

**FINANCIAL****FY28 Superintendent's Recommended Budget**

The Superintendent's Recommended FY28 Net Operating Budget for Duxbury Public Schools is \$47,885,914, representing an increase of \$1,411,412, or 3.04% over the FY27 approved budget. This is the amount requested through the Town's General Fund appropriation and reflects the resources necessary to maintain District operations, meet contractual obligations, and support the priorities established in the Duxbury Public Schools Strategic Plan (2026-2029).

The District's total FY28 Gross Operating Budget is \$51,054,621, an increase of \$1,463,303 over FY27. The difference between the Gross and Net Operating Budgets reflects anticipated revenue offsets of \$3,168,707. Revenue offsets are funding sources, such as program fees, tuition, grants, and state reimbursements, that pay for a portion of the District's operating expenses. These expenses are already included in the Gross Operating Budget; applying the offsets reduces the amount that must be funded through the Town's General Fund appropriation. Additional information regarding these funding sources is provided in the Revenue Offsets section of this budget book.

Account Type	FY27 FTE	FY27 Budget	FY28 FTE	FY28 Proposed Gross Operating Budget	YOY Increase (FTE)	YOY Increase \$	YOY Increase %
Salaries	420.80	\$ 39,100,093	421.05	\$ 40,446,434	0.25	\$ 1,346,341	3.44%
Goods and Services		\$ 10,491,224		\$ 10,608,186		\$ 116,962	1.11%
Total Gross Operating Budget	420.80	\$ 49,591,318	421.05	\$ 51,054,621	0.25	\$ 1,463,303	

Revenue Offsets*	(\$3,116,816)	(\$3,168,707)	(\$51,891)
FY28 Net Operating Budget	\$ 46,474,501	\$ 47,885,914	\$ 1,411,412 3.04%

For specifics on what is included in Revenue Offsets, see [Revenue Offsets](#) below; FY28 Chapter 70 is an assumption provided by Town of Duxbury Finance Director

The FY28 recommendation builds upon the financial stability provided by the community's approval of the FY27 operational override, which supported the preservation of core educational programming and the implementation of tuition-free full-day kindergarten. With that foundation in place, the District approached FY28 through a comprehensive Zero-Based Budgeting (ZBB) process. Rather than automatically carrying forward prior-year allocations, principals and department administrators reviewed and justified existing and proposed expenditures, with particular consideration given to educational needs, operational requirements, fiscal sustainability, and alignment with the District's Strategic Plan.

Salaries and wages continue to represent the largest component of the operating budget, accounting for approximately 79.2% of total FY28 expenditures. The recommended salary budget is \$40,446,434, an increase of \$1,346,341, or 3.44%, over FY27. This funding supports existing personnel, anticipated contractual salary



obligations, and a modest net staffing increase of 0.25 Full-Time Equivalents (FTEs), bringing total recommended staffing from 420.80 to 421.05 FTEs.

The salary recommendation incorporates the District's new three-year collective bargaining agreement with the Duxbury Teachers' Association (2026–2029), along with a detailed annual reconciliation of existing staffing positions, assignments, and associated salary costs. Personnel expenditures remain central to the District's ability to maintain appropriate class sizes, deliver instructional programming, provide student support services, and meet the educational needs of approximately 2,700 students.

Goods and Services expenditures are recommended at \$10,608,186, an increase of \$116,962, or 1.11%, over FY27. These expenditures support instructional materials, special education services, transportation, utilities, technology, facilities operations, and other essential District functions. Although these expenditures represent a smaller share of the operating budget, they remain subject to contractual requirements, mandated services, and market-driven cost increases. The modest year-over-year increase reflects the District's continued efforts to evaluate existing expenditures, identify efficiencies, and prioritize available resources.

The recommended budget also reflects how resources are allocated across the District's major functional areas, or Cost Centers. Curriculum and Instruction represents the largest allocation at \$37,558,343, followed by Other School Services at \$5,125,497 and Operations and Maintenance at \$4,147,544. These allocations support the District's central educational mission while addressing the operational responsibilities necessary to maintain safe, functional, and effective learning environments.

Revenue offsets, including revolving accounts, grants, and reimbursements, are projected to total \$3,168,707 for FY28, remaining relatively consistent with FY27. These funding sources pay for a portion of the expenditures already included in the Gross Operating Budget, thereby reducing the amount requested from the Town. They do not represent additional funding beyond the District's total operating budget.

FY28 Budget by Cost Center Allocation

Allocation Summary	FY26 Budgeted	FY27 Budgeted	FY28 Proposed
Administration (1000)	\$1,374,483	\$1,407,215	\$1,413,365
Curriculum & Instruction (2000)	\$35,299,665	\$36,298,722	\$37,558,343
Other School Services (3000)	\$4,994,300	\$5,232,632	\$5,125,497
Operations & Maintenance (4000)	\$3,584,102	\$3,949,587	\$4,147,544
Fixed Charges (5000)	\$35,000	\$58,000	\$66,500
Community Service (6000)	\$0	\$0	\$50,000
Tuition Programs (9000)	\$2,543,170	\$2,645,161	\$2,693,372
Grand Total Gross Operating Budget	\$47,830,720	\$49,591,318	\$51,054,621
Less: Revenue Offsets	(\$3,499,113)	(\$3,116,816)	(\$3,168,707)*
Total Net Operating Budget	\$44,331,607	\$46,474,501	\$47,885,914

For specifics on what is included in Revenue Offsets, see [Revenue Offsets](#) below

Throughout the FY28 budget development process, particular attention was given to connecting requested resources with the goals and objectives of the District's Strategic Plan. Principals and department administrators were asked to identify how proposed expenditures support District priorities and, wherever possible, demonstrate their anticipated impact on student learning, program effectiveness, and operational



performance. This approach informed the review and prioritization of requests, ensuring that financial decisions considered both immediate needs and the District's longer-term educational objectives.

The resulting recommendation reflects a deliberate balance between sustaining existing programs and services, meeting financial and legal obligations, and advancing strategic priorities. Although the District continues to experience cost pressures associated with contractual commitments, mandated services, and rising operating expenses, the proposed FY28 budget represents a measured investment in maintaining the quality of education provided to Duxbury students.

Through this recommendation, the District seeks to preserve the progress made possible by the community's investment in FY27 while continuing to allocate resources thoughtfully, transparently, and sustainably in support of its students, staff, and schools.

Summary of Budget Changes

How the Budget Was Built

Budget Action	Budget Impact (\$)	Cumulative Total Budget	Cumulative % Increase
Salaries: Increase in Salaries Due to Contractual Obligations (i.e., steps, lanes, cost-of-living increases)		\$ 46,474,501	
Salaries: Increase in Salaries Due to Contractual Obligations (i.e., steps, lanes, cost-of-living increases)	\$ 2,116,948	\$ 48,591,449	4.56%
General Expense: Increase to Facilities for contracted services and energy/heat/light	\$ 74,020	\$ 48,665,469	4.71%
General Expenses: Increase in general curriculum & instruction supplies & materials (i.e., textbooks, instructional materials, software, graduation)	\$ 419,637	\$ 49,085,106	5.62%
Special Education Expenses: Adjustments to contracted services, transportation, & OOD tuition expenses reflect increased need & inflationary estimates.	\$ 1,783,314	\$ 50,868,420	9.45%
Transportation: Increase in School Bus Transportation to account for contractual obligation of year one of multi-year contract.	\$ 186,201	\$ 51,054,621	9.86%
FY28 Projected Revenue Offset: Circuit breaker, federal grants, revolving accounts/special funds	\$ (3,168,707)	\$ 47,885,914	3.04%

FY27 SUPERINTENDENT'S RECOMMENDED NET BUDGET	47,885,914	3.04%
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*Assumptions - Circuit breaker based on FY'27 actual; heat/energy/light utilities - 5% increase; Staff COLA placeholder; **Budget impact is before revenue offsets*

FY28 Reductions, Reallocations, and Cost Drivers

As part of the FY28 Zero-Based Budgeting process, the District conducted a detailed review of existing staffing and operating expenditures alongside requests submitted by principals and department administrators. This review considered enrollment trends, student and programmatic needs, contractual and mandated obligations, operational requirements, and alignment with the District's Strategic Plan.

The Superintendent's Recommended Budget reflects a combination of targeted investments, slight staffing adjustments, and reallocations intended to direct available resources toward the District's most pressing educational and operational priorities. While certain areas require additional support,



opportunities to adjust existing resources were also identified, allowing the District to address emerging needs while limiting the overall budgetary impact.

The recommended personnel adjustments result in a net increase of 0.25 full-time equivalents (FTEs), with an associated net budget impact of \$27,216. These changes include additional nursing support in response to medication delegation requirements, increased maintenance and technology staffing, and reductions or reallocations in secondary teaching positions based on enrollment changes. The following exhibit identifies each recommended adjustment, its associated cost or savings, and the rationale supporting the request.

Position	FTE	Amount	Justification
School Nurse (Alden, DHS)	1.25	\$75,000	Strategic Objective 2: Focus on Student Learning and Growth - Required based on changes to MGL and School District Policy on Medication Delegation
Secondary Teaching Reduction/Reallocations	(2.0)	(\$150,000)	Enrollment adjustment; Ability to maintain appropriate class sizes with fewer sections
Maintenance	.5	\$56,000	Strategic Objective 4: Maximize Organizational Partnerships & Collaboration - Fiscal Responsibility & Resource Optimization
Technology	.5	\$37,500	Strategic Objective 4: Maximize Organizational Partnerships & Collaboration - Fiscal Responsibility & Resource Optimization; Department is understaffed based on number of end users, devices, and teaching/learning requirements
Total	.25	\$18,500	

In addition to staffing, the District evaluated Goods and Services expenditures to identify anticipated changes in the cost of maintaining facilities, supporting instructional programs, and providing essential student services. The recommended adjustments include increased funding for facilities-related contracted services and utilities, as well as curriculum and instructional materials. These increases are partially offset by anticipated reductions in special education expenditures and transportation costs.

These adjustments reflect changes in identified needs and anticipated expenditures across the District. They also demonstrate how the zero-based review informed decisions to maintain, increase, reduce, or reallocate funding within existing operating accounts.

Expense Category	Net Change	Justification
Facilities - contracted services and utilities	\$74,020	Strategic Objective 4: Maximize Organizational Partnerships & Collaboration - Fiscal Responsibility & Resource Optimization



Curriculum & Instruction supplies and materials (i.e., textbooks, instructional materials, software, graduation)	\$129,745	Strategic Objective 2: Focus on Student Learning and Growth and Strategic Objective 4: Maximize Organizational Partnerships & Collaboration
Special Education - contracted services, transportation, out-of-district tuition	(\$159,209)	Strategic Objective 2: Focus on Student Learning and Growth - resource adjustments
School Bus Transportation - regular transportation, homeless transportation	(\$3,800)	Strategic Objective 2: Focus on Student Learning and Growth and Strategic Objective 4: Maximize Organizational Partnerships & Collaboration
Total	\$40,756	

Together, these exhibits provide additional detail on the personnel and operating adjustments incorporated into the Superintendent's Recommended Budget. They represent specific changes identified throughout the budget review process rather than a complete accounting of the District's year-over-year increase, which also reflects existing salary obligations, contractual commitments, and other ongoing operating costs.

The District will continue to evaluate expenditures and available resources throughout the fiscal year to ensure that funding remains aligned with student needs, educational priorities, and responsible fiscal management.



INFORMATIONAL

Student Enrollment Summary

As of October 1, 2025, which correlates to DESE state funding formulas for FY28.

Enrollment by Grade (2025-26)																
	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	SP	Total
Alden School	0	0	0	0	222	201	221	0	0	0	0	0	0	0	0	644
Chandler Elementary	56	188	208	187	0	0	0	0	0	0	0	0	0	0	0	639
Duxbury High	0	0	0	0	0	0	0	0	0	0	201	195	172	205	5	778
Duxbury Middle	0	0	0	0	0	0	0	196	198	202	0	0	0	0	0	596
District	56	188	208	187	222	201	221	196	198	202	201	195	172	205	5	2,657

Source: [DESE School and District Profiles](#)

Town School Collaboration

The following table shows the Town of Duxbury's total expenditure budget and the portion of that budget that the Schools make up.

	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 Town Budgeted
Total Available	\$87,936,747	\$93,229,364	\$95,777,612	\$101,317,917	\$104,781,571
School Share	\$40,528,150	\$43,008,465	\$44,220,697	\$44,331,607	\$46,474,501
School %	46.09%	46.13%	46.17%	43.75%	44.35%
Town Share	\$47,408,597	\$50,220,889	\$51,556,915	\$56,986,310	\$58,307,070
Town %	53.91%	53.87	53.83%	56.25%	55.65%

FY2023, FY2024 & FY2025 from [Massachusetts Department of Revenue Division of Local Services Data Analytics and Resources Bureau, audited Schedule A](#); FY2026 and FY2027 from FY2027 [Town Meeting Warrant](#)

Annual Rate of Budget Growth

This table shows the historical growth of the school department's total operating budget appropriation from FY17 through FY27, highlighting the dollar and percentage increases to illustrate the annual rate of budget growth over the past decade.



Fiscal Year	Total Operating Budget	Actual Increase	% Increase
FY17	\$33,593,460	\$960,000	2.94%
FY18	\$34,513,460	\$920,000	2.74%
FY19	\$35,695,644	\$1,182,184	3.43%
FY20	\$36,936,947	\$1,241,303	3.48%
FY21	\$37,498,353	\$561,406	1.52%
FY22	\$38,498,353	\$1,000,000	2.67%
FY23	\$40,044,916	\$1,546,563	4.02%
FY24	\$41,667,002	\$1,622,086	4.05%
FY25	\$43,250,348	\$1,583,346	3.80%
FY26	\$44,331,607	\$1,081,259	2.50%
FY27	\$46,474,501	\$1,399,413	4.83%
FY28 proposed	\$47,903,914	\$1,411,412	3.04%

State Benchmark Comparisons

Per-Pupil Expenditures

The following provides a comparative analysis of the district's Per-Pupil Expenditure (PPE), demonstrating both a five-year historical trend against the state average and a peer-to-peer comparison with comparable Massachusetts school districts for Fiscal Year 2025 (DART).

Per Pupil In-District Expenditure Duxbury v State*

Year	Duxbury	State Average
2021	\$ 17,597	\$ 18,556
2022	\$ 17,963	\$ 19,536
2023	\$ 19,290	\$ 20,767
2024	\$ 20,115	\$ 22,364
2025	\$ 21,230	\$ 21,986
5 Year Average	\$ 18,689	\$ 20,029

*Per-Pupil Expenditure per [MA DESE School and Finance Dashboard](#)

Per-Pupil Expenditure 2025: Comparable Districts

District	Enrollment	Total FY27 District Budget	Actual as % of Required Net School Spending	2025 School Budget as % of Town Expenditures*	Total Per-Pupil Expenditure
Norwell	2,194	\$34,733,985	148.1%	49.66%	\$ 18,969
Littleton	1,655	\$27,183,640	147.0%	47.19%	\$ 20,171
Medfield	2,478	\$46,222,125	151.0%	60.43%	\$ 21,112
Duxbury	2,694	\$46,474,501	145.71%	46.17%	\$ 21,230
Groton-Dunstable	2,300	\$53,018,295	131.3%	N/A	\$ 21,414
Scituate	2744	\$50,294,317	157.8%	48.93%	\$ 21,557
State Average					\$ 21,986
Hingham	3,616	\$72,847,183	166.1%	51.55%	\$ 22,799



Hamilton-Wenham	1,669	\$41,609,785	184.6%	N/A	\$ 23,290
Cohasset	1,397	\$26,315,055	176.60%	46.39%	\$ 24,180
Weston	2,063	\$51,361,325	215.2%	46.95%	\$ 28,796
Wellesley	3,986	\$96,856,075	201.3%	45.44%	\$ 29,170
AVERAGE OF DARTS			165.9%	49.2%	\$ 23,051

**DART districts per [DESE School and District Profiles](#); Enrollment and Unofficial Per-Pupil Expenditure per [MA DESE School and Finance Dashboard](#); Net School Spending per [DESE Administration and Finance](#); School Budget as % of Town Budget source: [Massachusetts Department of Revenue Division of Local Services Data Analytics and Resources Bureau](#), audited 2024 Schedule A*

Per-Pupil Expenditure 2025: Comparable Districts	
District	Total Per-Pupil Expenditure
Wellesley	\$ 29,170
Weston	\$ 28,796
Cohasset	\$ 24,180
Hamilton-Wenham	\$ 23,290
Hingham	\$ 22,799
State Average	\$ 21,986
Scituate	\$ 21,557
Groton-Dunstable	\$ 21,414
Duxbury	\$ 21,230
Medfield	\$ 21,112
Littleton	\$ 20,171
Norwell	\$ 18,969

ORGANIZATIONAL

DISTRICT OVERVIEW

Governance

School Committee

The School Committee is the governing board of the town's public schools. Although it functions as a duly elected committee of town government, the School Committee has, unlike other town boards, autonomous and absolute authority within limitations established by the Commonwealth of Massachusetts to carry out the educational policies of the state and to guide the educational process. *See School Committee policy BB*

The School Committee has all the powers conferred upon it by state law and must perform those duties mandated by the state. These include the responsibility and the right to determine policies, adopt a budget, and employ a superintendent to implement those policies and budget for the proper education of the children of the community. *See School Committee policy BBA*

The Committee takes a broad view of its functions. It sees them as:

1. **Legislative or policymaking.** The Committee is responsible for the development of policy as guides for administrative action and for employing a superintendent who will implement its policies.
2. **Appraisal.** The Committee is responsible for evaluating the effectiveness of its policies and their implementation.
3. **Planning of financial needs.** The Committee is responsible for the adoption of a budget that will enable the school system to carry out the Committee's policies.
4. **Public Relations.** The Committee is responsible for providing adequate and direct means for keeping the local citizenry informed about the schools and for keeping itself and the school staff informed about the needs and wishes of the public.
5. **Educational planning and evaluation.** The Committee is responsible for establishing educational goals that will guide the Committee and the staff in working together for the continuing improvement of the educational program.

Superintendent

The Superintendent of Schools shall be the executive officer of the School Committee. The Superintendent is responsible for all aspects of the administration of the school system, exclusive of those duties delegated by the Education Reform Act to the School Committee. The Superintendent of Schools shall implement all policies established by the School Committee. The Superintendent is responsible for the general efficiency of the school system, for the growth and development of the faculty and staff, and for the welfare of the students. *See School Committee policy CBC*

**Regulators and Key Stakeholders**

The following state agencies, Town departments, and district personnel represent the regulators and key stakeholders who govern, audit, advise on, or approve the district's financial processes and budget.

Stakeholder/Regulator	Purpose/Role
School Committee	The School Committee serves as the district's elected fiscal authority, establishing financial policy and ultimately approving the budget before submission to the Town.
Superintendent	The Superintendent is the chief executive officer responsible for overall educational and operational management, including preparing and recommending the annual budget.
School Business Administrator	The School Business Administrator manages the daily financial operations, accounting, payroll, procurement, and budget preparation for the district.
Attorney General	The state's chief lawyer provides official legal interpretations regarding municipal finance and operational issues.
Inspector General	This office ensures the integrity of government spending by detecting and preventing fraud, waste, and abuse within public contracting and spending.
Independent Auditors	The Independent Auditors conduct an annual financial audit to provide an objective opinion on whether the district's financial statements are presented fairly and in accordance with GAAP (A "GAAP auditor" is a professional who examines a company's financial records to ensure they comply with Generally Accepted Accounting Principles (GAAP)).

About the Town of Duxbury

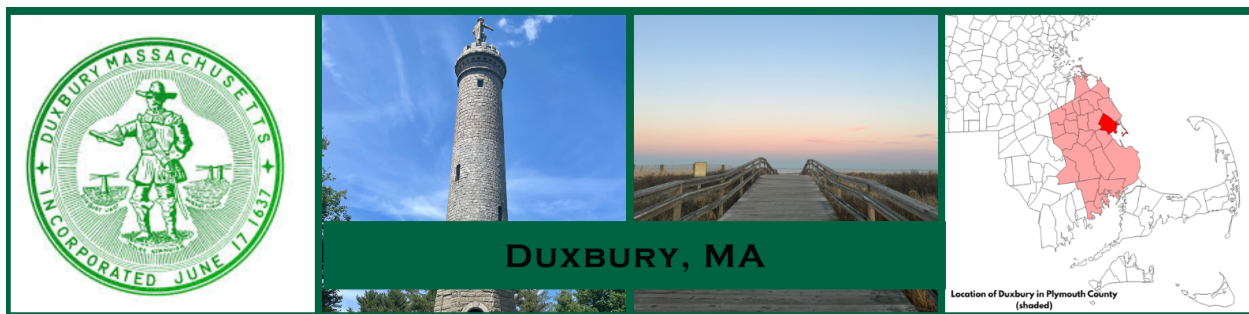
The Town of Duxbury is a coastal community located 35 miles south of Boston, in Plymouth County. It was inhabited by Native Americans as early as 12,000 B.C. The Wampanoags called this area Mattakeesett, meaning “place of many fish.” Duxbury was settled in 1624 by the Pilgrims, Myles Standish, and John Alden, and incorporated in 1637, becoming the second town in the Commonwealth of Massachusetts.

Duxbury was primarily a farming community in the 17th and 18th centuries. In the late 18th and 19th centuries, the town became a major shipbuilding center. Prosperity from that industry led to the construction of many Federal and Greek Revival homes, many of which still stand. Today, Duxbury maintains its maritime and agricultural heritage with oyster and cranberry farming. Duxbury is recognized internationally for sustainable aquaculture techniques that produce high-quality oysters, and there are several active cranberry bogs.

In addition to a well-regarded public school system, Duxbury is also home to a robust network of organizations dedicated to education, the arts, recreation, historical preservation, and civic engagement, including the Duxbury Free Library, the Art Complex Museum, the Ellison Center for the Arts, the Duxbury Bay Maritime School, the Duxbury Rural & Historical Society, and the Alden House National Historic Site.

Duxbury encompasses 37.6 square miles, with water comprising nearly a third of that. Duxbury Beach, a 6-mile-long barrier beach, separates Duxbury Bay from the town’s eastern border, Cape Cod Bay. It is bordered by the town of Kingston to the south, Pembroke to the west, and Marshfield to the north. The town’s diverse landscape includes conservation land, forests, rivers, lakes, ponds, and salt marshes. The Town of Duxbury operates under a five-member elected Select Board and appointed Town Manager form of government with an Open Town Meeting, which is the traditional New England model of direct democracy.

Duxbury has 16,490 residents¹ and 13,420 registered voters². Based on FY25 data, the per capita income was \$130,260³, the average assessed residential value was \$1,301,500, and the average single-family tax bill was \$13,015⁴. The bond rating for Duxbury is Aa1 from Moody’s and AAA from Standard and Poor’s.



¹ Information provided by the Duxbury Town Clerk

² Information provided by the Duxbury Town Clerk

³ Information provided by the MA Department of Revenue (2025)

⁴ Information provided by the Duxbury Treasurer’s Office



District Accolades

Boston Magazine



Top Public High Schools in Greater Boston for 2026
Duxbury High School - Rank #21 (up from #28 in 2025)

10th Graders Meeting or Exceeding Expectations on MCAS
ELA- Duxbury High School - Rank #9
Math- Duxbury High School - Rank #2

U.S. News and World Report



#983 in National Rankings
#48 in Massachusetts High Schools
#38 in Boston, MA Metro Area High Schools

Niche

Niche is an online platform and data-ranking company (Niche) that evaluates and grades K-12 schools, school districts, colleges, and neighborhoods across the United States. Niche combines official public data from sources like the U.S. Department of Education and the U.S. Census with millions of self-reported reviews, surveys, and ratings from students, parents, and alumni.

Duxbury Public Schools

Duxbury Public Schools Rankings in Plymouth County



[Best Places to Teach in Plymouth County](#)

#1 of 24



[Best School Districts for Athletes in Plymouth County](#)

#1 of 22



[Best School Districts in Plymouth County](#)

#1 of 22



[Districts with the Best Teachers in Plymouth County](#)

#2 of 24



Duxbury Public Schools Rankings in Massachusetts



Best School Districts for
Athletes in Massachusetts
#1 of 216



Best Places to Teach in
Massachusetts
#11 of 233



Districts with the Best
Teachers in Massachusetts
#12 of 233



Best School Districts in
Massachusetts
#16 of 217

Best Communities for Music Education



Best Communities for Music Education (BCME) Award from The [NAMM](#) Foundation for our outstanding support and commitment to music education. Now in its 27th year, the program continues to spotlight and celebrate school districts and individual schools across the United States for their exemplary dedication to music education and their ongoing efforts to ensure equitable access to music learning as part of a well-rounded education. Recipients of the 2026 BCME Awards were selected through a comprehensive application and review process that evaluates key indicators including funding, instructional time, participation rates, facilities, and community support.



BUDGET PROCESS

The Budget is a Policy Instrument

The budget functions as a policy instrument of the Duxbury School Committee because it is the mechanism through which strategic goals are officially implemented, affirmed, or curtailed. By making funding decisions, the organization effectively sets its operational policy:

- Priorities are set by the act of funding (or not funding) specific initiatives, determining which programs are started, expanded, or cut.
- Personnel policy is executed through budgetary decisions that allocate funds for collective bargaining, ensure compliance with equal opportunity and anti-discrimination mandates, and govern the employment process.
- Student services and other core operations are supported by specific financial allocations for needs like transportation and fee structures.
- External policies are affirmed by dedicating resources necessary to comply with the terms and requirements of federal programs and special grants.

[MASC Roles and Responsibilities](#)

Best Practices for Budget Development and Management

Our budgeting approach is guided by the Government Finance Officers Association (GFOA) Alliance for Excellence in School Budgeting framework, which links financial planning directly to improved student outcomes and financial stability. This framework ensures our budget is a strategic policy document, not just an accounting report:

1. **Plan and Prepare:** Establish the timeline, policy guidelines, and partnership between the finance office and instructional leadership.
2. **Set Instructional Priorities:** Use the Strategic Plan to identify the most critical academic needs and goals.
3. **Pay for Priorities:** Allocate funds directly to those instructional priorities, ensuring the budget reflects the district's educational values.
4. **Implement Plan:** Execute the budget and manage expenditures in alignment with the adopted plan.
5. **Ensure Stability:** Develop multi-year projections and financial policies to maintain long-term financial health and support student achievement.

Building the School Department Budget

Development of the FY28 School Department Budget began with a comprehensive review of existing financial and staffing resources, historical expenditures, and anticipated needs across all schools and departments.

Unlike years prior, the District did not begin by developing a level-services budget. Instead, principals and department administrators were asked to build their requests using a Zero-Based Budgeting (ZBB) approach, evaluating each expenditure and staffing position based on its current necessity, purpose, and contribution to District priorities.



To support this process, the Business Office provided each school and department with three years of historical expenditure data, detailed FY27 transactions, and FY27 budget allocations. Administrators used these resources to examine spending patterns, identify recurring expenditures and one-time costs, assess staffing and programmatic needs, and develop their FY28 requests. Each request required justification, with consideration given to its alignment with the District's Strategic Plan, anticipated outcomes, and opportunities to reduce, eliminate, or reallocate existing expenditures.

A central component of this year's process was establishing a clearer connection between financial resources and the District's strategic priorities. Principals and department administrators were asked to identify how their requested resources support the goals and objectives of the Strategic Plan and, wherever possible, provide data or measurable outcomes to demonstrate the anticipated impact on those investments. This included consideration of student learning and achievement, programmatic needs, operational effectiveness, and the resources necessary to sustain and advance District initiatives. This approach allows the budget to serve not only as a financial plan, but also as a means of supporting and measuring progress toward the District's longer-term educational goals.

As part of the annual budget development process, the Business Office also conducted a detailed reconciliation of District staffing. The Business Office reviewed each position to verify current staffing levels, assignments, full-time equivalencies (FTEs), and associated salary costs. This work established an accurate personnel foundation for evaluating departmental staffing requests, anticipated contractual increases, and proposed staffing adjustments. Personnel is the largest component of the District's operating budget, making this reconciliation essential to developing reliable financial projections.

Following the initial submissions, the Superintendent, Assistant Superintendent, and Director of Business and Finance reviewed requests with principals and department administrators to further evaluate identified needs, supporting data, anticipated costs, and proposed changes. Particular consideration was given to how requests support the District's Strategic Plan and the FY28 budget goals established in collaboration with the School Committee. This process involved examining requests across schools and departments, identifying opportunities for efficiencies and shared resources, and considering the educational and operational implications of funding decisions. Requests were evaluated collectively, rather than simply combined, to develop a recommended budget that reflects Districtwide priorities and available financial resources.

A key consideration throughout this work is the distinction between evaluating expenditures from zero and assuming existing costs can be eliminated. While zero-based budgeting requires every expenditure to be reviewed and justified, many school operating costs are fixed, legally mandated, contractually obligated, or otherwise necessary to maintain existing educational programs and services. These include special education services, school bus transportation, vocational education tuition, utilities, facilities operations and maintenance, and salaries governed by collective bargaining agreements.

As shared in previous budget cycles, annual budget increases in the range of 3% to 5% should not be unexpected if the District is to maintain the current quality of its programs and services, while continuing to grow and improve. Although many school expenditures are relatively consistent in nature from year to year, the District remains subject to the same market conditions and pricing volatility experienced by other organizations. Contractual salary adjustments, transportation costs, tuition rates, utilities, and the rising cost of goods and services can increase the funding required to maintain existing operations, even without adding new programs



or positions. When available funding does not keep pace with these cost pressures, the District's ability to sustain current services is affected.

The FY28 budget development process therefore required balancing demonstrated educational and operational needs with fiscal responsibility. The resulting recommended budget reflects a detailed review of existing commitments, justified detailed requests, opportunities for efficiencies, and investments aligned with the District's Strategic Plan. Through this process, the District seeks to ensure that financial decisions support both the immediate needs of its students and schools and continued progress toward its long-term educational priorities.



Budget Calendar

Listed below is the timeline for anticipated budget meetings that are set to take place during the FY28 Budget Development Process. Additional Community Forums will likely be scheduled once the Town Manager makes the FY28 Budget Recommendation to the Duxbury Select Board in mid-December 2026.

July-August 2026

- Fiscal Year 2027 begins on July 1, 2026
- Fiscal Year 2026 accounts are closed

September 2026

- FY28 Budget Timeline Drafted by the Finance Director for the Town of Duxbury
- 9.9.26- Director of Business and Finance presents FY26 End of Year Financial Report to School Committee
- 9.14.26- Joint Select Board, Finance Committee, and School Committee FY28 Budget Forecast
- Planning meetings held with Principals, Chief Technology Officer, and Facilities Director to discuss anticipated staffing and expense needs for FY28

October 2026

- 10.2.26- School Committee Budget Workshop
- 10.7.26- FY28 Capital Budget Presented to School Committee
- School Department Budget Development is in process
- 10.30.26- School Committee Budget Workshop

November 2026

- 11.4.26- School Committee Initial Budget Presentation and Capital Budget vote
- TBA- School Department attends Duxbury Fiscal Advisory Meeting to discuss FY28 Capital priorities
- 11.18.26- School Committee FY28 Budget discussion

December 2026

- 12.2.26- School Committee Budget Hearing
- 12.3.26- School Committee and School Department attend Finance Committee to answer questions about FY28 Budget



- 12.7.26- School Committee and School Department attend Select Board to answer questions about FY28 Budget
- 12.14.26- Town Manager makes FY28 Budget recommendations to Select Board

January 2027

- Town of Duxbury Annual Town Meeting warrant is finalized
- School Department attends Community Budget Forums to discuss budget needs

February 2027

- School Department attends Community Budget Forums to discuss budget needs

March 2027

- 3.13.27- Duxbury Annual Town Meeting



FINANCIAL

Basis of Accounting

Duxbury Public Schools utilizes a modified accrual method of accounting. Modified accrual accounting recognizes revenues when they become available and measurable. Measurable means that the amount can be reasonably estimated. Available means that the revenues collected during the current year are accessible to pay current liabilities. Expenditures are recorded when the liabilities are incurred. An encumbrance is a commitment of funds for contracts not yet performed or goods not yet received. An encumbrance is created when a contract is signed or a purchase order is issued. At year end, the purchase order is recorded as a reservation to fund balance. Although not considered to be Generally Accepted Accounting Principles (GAAP) expenditures, encumbrances are treated as expenditures on a budgetary basis of accounting.¹

¹ Massachusetts Department of Elementary and Secondary Education, *End-of-Year Financial Reporting Instructions: Introduction*.

REVENUE

Funding Sources

Funding for Massachusetts Public Schools is derived from three core sources: local property taxes, state education aid, and budgeted offsets from special revenue funds such as grant or revolving accounts. The Duxbury Public Schools' revenue is a combination of the Town's general fund contributions (Tax Levy & Local Receipts), various restricted state funding, and federal sources. These funds ensure the district meets its educational mandates and supports all programs. Additionally, high-cost special education is partially reimbursed through Circuit Breaker funds. The district also manages non-tax revenues from gifts and donations, and acts as a fiduciary agent for segregated funds like student activities and scholarships.

Funding Source	Role in the Budget Process
Town School Partnerships (Tax Levy & Local Receipts)	This represents the local share of the school funding, primarily derived from property taxes (tax levy) and local fees and charges (local receipts). It is the largest funding source for the District's operating budget.
Chapter 70 Legislation & Regulations / Cherry Sheet	Chapter 70 is the primary state law providing general education aid, with the final amount formally communicated to the town via the state's official "Cherry Sheet."
Grants - Federal, State, and Local	Grants are restricted funds received from various state and federal agencies to support specific programs, such as Title I, Title II, or special state initiatives.
Revolving Funds	Revolving funds are self-supporting accounts that retain dedicated receipts (like fees for facility use, athletic fees, and co-curricular fees) to be spent only on the services they generate.
Circuit Breaker	This is a specific state reimbursement program designed to help offset the extraordinarily high cost of special education tuition and transportation for high-needs students. The total amount of reimbursement vacillates each year.
Gifts & Donations	These non-tax revenues include contributions from private citizens, groups, or businesses that support the district or specific school programs.



Student Activities (fiduciary agent)	The district acts as a fiduciary agent, managing funds that legally belong to student clubs and organizations, which are strictly separate from the school's operating budget.
Scholarships (fiduciary agents)	The district acts as a fiduciary agent for donors and trust funds to manage and distribute money designated to support students pursuing post-secondary education.

Local Property Taxes

Local property taxes fund the Duxbury school budget through revenue generated from the town's property tax levy. Property taxes are a major source of funding for schools in Massachusetts.

Chapter 70

The Chapter 70 program is the major program of state aid to public schools. In addition to providing state aid to support school operations, it also establishes minimum spending requirements for each school district and minimum requirements for each municipality's share of school costs. In November 2019, the Massachusetts State Legislature passed an Act Relative to Educational Opportunity for Students, commonly known as the Student Opportunity Act (SOA). The Act makes significant changes to the Chapter 70 formula, previously updated in 1993 through the passage of the Education Reform Act. The Act establishes new, higher foundation budget rates in five areas: benefits and fixed charges, guidance and psychological services, special education out-of-district tuition, English learners, and low-income students, all to be phased in over a seven-year period (FY23-FY29).

Year	Total Chapter 70 funding allocation to Town of Duxbury
2017	\$5,031,584
2018	\$5,122,424
2019	\$5,252,875
2020	\$5,340,535
2021	\$5,382,048
2022	\$5,463,948
2023	\$6,310,025
2024	\$6,671,508
2025	\$6,947,940
2026	\$7,351,890
2027	\$7,763,410



Special Revenue Funds

Special Revenue Funds are used to account for general government financial resources that are restricted by law or contractual agreement to a specific purpose other than debt service or major capital projects.

- Grant Funds:** Grant funds supplement the general fund and are restricted to the terms of the grant. There are five types of grants: entitlement, allocation, competitive, other non-competitive, and continuation. Once grants are announced as available, the district submits a written application for each grant. Once awarded, the district accounts for the funds in separate accounts and must adhere to the grantees' requirements. Quarterly and/or annual financial and programmatic reports are submitted as required.
- Revolving Funds:** Revolving funds are established to dedicate a specific source of revenue from fees and charges to pay expenses in rendering the service for which those payments are made. The hallmarks of a revolving fund are that expenses cannot be paid until sufficient amounts have been received and that once received, money in the fund can be expended without further appropriation. Each fund is accounted for separately and must adhere to the requirements established by Massachusetts General Law, Massachusetts Department of Revenue, and Massachusetts Department of Elementary and Secondary Education. For instance, tuition collected for enrollment in the preschool program is expended to support the costs of operating the preschool program. Unless qualified for financial assistance, all fees are due upon the schedule established by the individual program.

Federal Grants	
Early Education Special Education Fund Code 262	A grant funded through the Massachusetts Department of Early Education and Care for occupational therapy, physical therapy, and speech and language services to preschool-age children.
Special Education IDEA Fund Code 240	A grant funded through the Federal Department of Education for the direct and support costs related to special education.
Title I Fund Code 305	A grant funded through the Federal Department of Education for math and literacy allocated to school systems based on the number of students that qualify for Free and Reduced Lunch.
Title IIA: Teacher Quality Fund Code 140	A grant funded by the Federal Department of Education for professional development purposes.
Title IVA: Student Support Fund Code 309	A grant funded by the Federal Department of Education to build the capacity of the district to ensure all students have equitable access to high-quality educational experiences.

State Grants	
Enhanced School Health Services Fund Code 459	A grant funded through the Massachusetts Department of Public Health for school nursing services.



Revolving Funds							
Athletic Fund Code 835	Duxbury Public Schools offers a variety of sports. The funding for this program comes from three sources: operating budget funding, user fees collected for sports participation, and gate receipts, gifts, and donations. Funds from the revolving fund are used to pay for officials, security, transportation, equipment, and the athletics department supplies/materials. The operating budget covers the Athletic Director’s salary, coaches' stipends, and supplies not covered by the revolving account. Revenue generated from gate receipts is deposited into this fund. Athletic-related expenses are charged to this fund. Revenue collections offset the total cost of the athletic program (general fund).						
Book Fund Code 890	Revenue and expenses related to the replacement fee for lost textbooks are charged to this fund. In addition, students who wish to purchase Advanced Placement (AP) textbooks are deposited and expended from this fund.						
Breadboard	Revenue generated by the sales of meals is deposited into the fund. The cost of program-related expenses, such as food purchases, equipment maintenance, repair, etc., offset the operating budget with this account.						
Building Use Fund Code 830	Rental fees charged to community groups for the use of school space and athletic fields after school hours are deposited into this fund. Custodial overtime and other building-related expenses are charged to this fund. Facilities and Field Rental Fee Schedule						
Chromebook Protection Plan Fund Code 896	Revenue received related to the purchase of insurance for the Chromebooks issued to students. Funds can be used to cover accidental damage to Chromebooks and the cost of repairs and/or replacement of Chromebooks.						
Circuit Breaker Fund Code 266	<p>The state special education reimbursement program, commonly known as the <i>circuit breaker</i> program, was started in FY04 to provide additional state funding to districts for providing students with high-cost special education services. The program operates in accordance with Massachusetts General Law Chapter 71B section 5A and School Finance Regulations 603 CMR 10.07.</p> <p>The Circuit Breaker Program reimburses the school district for students who require Individual Education Program (IEP) services (both in-district and out-of-district) that cost greater than four times the statewide foundation budget. The foundation rate changes each year, which also impacts potential reimbursement to the school district. Reimbursement rates have ranged between 60% and 75%. The school department budget practice applies the Circuit Breaker reimbursement for residential and day tuition payments. The school department carries forward balances in Circuit Breaker funding to the following fiscal year. This process was implemented to address potential spikes in out-of-district spending in a given year for out-of-district placements. Quarterly progress payments are received based on the prior year’s approved claim submission. Sometimes the state provides a fifth and final payment in August to fully fund its prior year obligations. Circuit Breaker funds are deposited into the Circuit Breaker state grant account. The funds must be expended by the end of the following fiscal year.</p> <table><tr><th>Fiscal Year</th><th>Receipts</th><th>Expenses</th><th>Balance Carried</th></tr></table>			Fiscal Year	Receipts	Expenses	Balance Carried
Fiscal Year	Receipts	Expenses	Balance Carried				



Revolving Funds				
				Forward
	2017	\$881,283	\$1,118,683	\$461,543
	2018	\$671,673	\$651,170	\$482,046
	2019	\$989,661	\$512,448	\$959,259
	2020	\$1,129,295	\$1,198,982	\$889,572
	2021	\$1,611,975	\$1,737,952	\$763,595
	2022	\$832,029	\$816,402	\$779,222
	2023	\$991,011	\$787,326	\$982,907
	2024	\$777,901	\$982,907	\$777,901
	2025	\$1,396,749	\$1,052,356	\$1,122,294
	2026	\$1,426,429	\$1,253,852	\$1,426,429
<p><i>State Guidance on Circuit Breaker Fund Balance:</i> Since MA DESE regulations allow school districts to carry forward up to one year's worth of state reimbursement, the Massachusetts Department of Revenue, Division of Local Services (DLS) advises communities build balances in their Special Education Circuit Breaker accounts in years when actual costs compare favorably with the budget so that in years when special education costs increase unexpectedly or the circuit breaker reimbursement drops, there will be some circuit breaker revenue to cover any unforeseen costs. Building a circuit breaker balance is good management practice as it eliminates some of the risks associated with these unpredictable special education costs.</p>				
Co-curricular Fund Code 865/866	<p>Revenue received related to the co-curricular fees that cover all clubs in which a student may participate at the Middle School and High School. Funds can be used to compensate employees or pay for contracted services, equipment, and materials to operate the clubs or after-school activities. The facility advisors work with students in a variety of activities that supplement and add an additional dimension to the student's total educational experience. The current fee is \$110.00 to participate in all activities</p> <p>Duxbury Middle School and Duxbury High School Co-curricular schedules.</p>			
Duxbury Education Foundation (DEF) Fund Code 900	<p>Revenues generated through DEF-specific donations are deposited to this fund. Expenses related specifically to the donation are expended through this fund, adhering to the intention of the award.</p>			
Food Services Fund Code 3400	<p>Revenue generated by the sales of meals, as well as federal and state reimbursements, is deposited to the fund. The entire cost of program-related expenses such as salaries, food purchases, equipment maintenance, repair, etc. are charged to this account.</p>			



Revolving Funds	
Integrated Pre-School Fund Code 840	The Duxbury Public Schools Integrated Preschool program provides a setting to deliver special education services to those students who qualify. The program also accepts students who do not require special education services. However, there is a tuition for these students to attend and the revenue generated through the collection of the tuition are deposited into this fund. All children participate in a curriculum designed to address targeted areas of development such as cognition, communication, social-emotional skills, gross motor and fine motor skills, and behavior. The program offers a ½ day program, 4 days per week. The 2025-2026 tuition is \$3,108.
Performing Arts Center Fund Code 855	Revenue generated from entrance fees to drama and music performances are deposited into this fund. Expenses related to the drama and music programs are charged to this fund.
Small Gifts Fund Code 950	Revenues generated through program-specific donations are deposited to this fund. Expenses related specifically to the donation are expended through this fund, adhering to the intention of the award.
Special Education Stabilization Fund Code 920	The Massachusetts Special Education Stabilization Fund, established by Section 24 of Chapter 218 of the Acts of 2016, allows municipal and regional school districts to create a reserve dedicated to covering unanticipated or unbudgeted special education costs. This fund is specifically designed to address extraordinary needs related to special education, including out-of-district tuition, transportation, and recovery high school tuition. It is funded by excess monies from the School Department's operating budget. The balance in the reserve fund cannot exceed two percent of the annual net school spending of the school district. Funds in the reserve fund can only be expended or transferred out after a majority vote of both the School Committee and Selectboard.
Student Activity Fund 871/872/873/874	Revenue and expenses related to student activity fees. These funds are generally raised by students and must be spent on students. The district acts as fiduciary agent for student clubs and organizations. At the Middle School and High School, students raise funds for specific clubs by charging admission to dances, or other events and by participating in magazine sales, bake sales, etc. Funds are deposited into savings accounts set up by the Town Treasurer. Principals spend from these funds by transferring money to the town's main depository account via the warrant process by entering purchase orders in the town's finance management system – SoftRight. By law, principals oversee these expenditures to assure that all funds earned by students are spent directly on student events. In Duxbury, the Business Office is also involved in the oversight and reconciliation of these funds.



Revolving Funds	
Transportation Fund Code 850	DPS provides free transportation to all eligible school students in grades K-6 who reside 2 miles or more from their designated school as required by the Department of Elementary and Secondary Education. The District also provides an option for students who live less than 2 miles from their school and all students in grades 7-12 to pay a fee to ride the bus. The cost of pay-to-ride for those who register by the registration deadline is \$250.00 with a family cap of \$500.00. Currently, 21 school buses are transporting over 1,900 students each day. Additionally, the District is required to provides transportation for students receiving special education services outside of Duxbury. A portion of that cost may be funded through this fund code.
Community Education Programs Fund Codes 800/805/810/815/820	Community Education is a self-sustaining entity housed within Duxbury Public Schools. Community Education has served the Duxbury community by providing Magic Dragon Preschool and Children's Center , Before and After Dark , Drivers Education , and Extended Day before and after school programs to the children and families of Duxbury.

Grant Awards

The district continually pursues additional grant opportunities beyond its recurring entitlement allocations to enhance educational programs, expand student support services, and reduce reliance on the general fund. These efforts reflect the district's commitment to maximizing external funding sources to sustain and improve school operations and student outcomes. The following table summarizes the grant awards received over the past five fiscal years, including Fiscal Year 2026 awards received to date.

FEDERAL GRANTS	Grant Type	Responsible Administrator	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Arp Idea (252)	COVID	Special Education Director	-	\$2,937	-	-	-
IDEA,Early Childhood(264)	COVID	Special Education Director	-	-	\$1,802	-	-
IDEA 240 - Sped 94-142 Grant	Entitlement	Special Education Director	\$739,949	\$775,367	\$763,664	\$756,238	\$745,757
IDEA - Sped Early Childhood (262)	Entitlement	Special Education Director	\$17,803	\$18,326	\$18,339	\$18,290	\$19,185
Title I	Entitlement	Assistant Superintendent	\$88,619	\$83,782	\$75,060	\$73,746	\$73,061
Title II Pt A	Entitlement	Assistant Superintendent	\$37,002	\$36,267	\$30,948	\$34,766	\$32,331
Title IV Pt A #309	Entitlement	Assistant Superintendent	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Deeper Learning (105)	Competitive	Assistant Superintendent	-	\$27,120	-	-	-
High Quality Instructional Materials (165)	Competitive	Assistant Superintendent	-	\$204,926	-	-	-
Sped Program Improvement (274)	Entitlement	Special Education Director	-	\$17,136	\$10,000	-	-
TOTAL			\$893,373	\$1,175,861	\$909,813	\$893,040	\$880,334

STATE GRANTS	Grant Type	Responsible Administrator	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
CSHS Grant	DPH	Nurse Leader	\$40,000	\$50,000	\$29,600	\$33,000	\$33,500



MyCAP Development and Implementation (598)			-	\$7,492	-	-	-
Influence 100 (329/330)		DEI Director	\$1,000	\$1,000	-	-	-
Civics Project Showcase		Social Studies Coordinator	\$4,190	-	-	-	-
Innovation Career Pathways Implementation (419)	Competitive	Assistant Superintendent	-	-	\$75,000	\$50,000	\$50,000
Innovation Career Pathways (436)	Competitive	Assistant Superintendent	-	\$10,475	-	-	-
Credit for Life	Competitive	High School Principal	-	-	\$3,200	\$3,200	-
Hate Crimes Prevention (794)	Competitive	DEI Director	-	-	-	\$30,000	-
Green Communities	Competitive	Director of Facilities	-	-	-	\$45,517	-
Skills Capital Technology and Equipment	Competitive	Assistant Superintendent	-	-	\$49,742	-	-
TOTAL			\$45,190	\$68,967	\$157,542	\$161,717	\$83,500

Fees

Fees are assessed for various student programs and used to offset the direct program expenses.

Program	Grades	FY27	Per
Athletics*	9-12 6-8	High School - \$250/student; Hockey \$400/student, \$1,250 family cap; Middle School - \$150/student	Sport
Transportation	K-12	\$250/child, \$500 family cap; After 7/1 - \$300/child, \$600 family cap	Year
Co-Curricular	6-12	\$110/student	Year
Parking	11-12	\$100	Year
Chromebook Protection Plan	6-12	\$35/student	Year

School Lunch

Breakfast	K-12	Free	Daily
Elementary Lunch	K-5	Free	Daily
Middle and High School Lunch	6-12	Free	Daily
Milk	K-12	.65	Day
à La Carte	K-12	Various	Daily

Tuition

Preschool - 4 Half Days	Pre-K	\$3,108	Year
Full Day Kindergarten	K	\$3,000	Year

*Note: Athletic fees will increase in 2027-2028 school year

Revolving Fund Revenue

Revolving fund revenue consists of fees, tuition, and receipts collected from specific programs, which are legally set aside to fund the direct expenses of those programs.

Program	Grades	FY23	FY24	FY25	FY26
Athletics	6-12	\$ 371,086	\$ 399,619	\$ 333,999	\$ 374,816



Transportation	K-12	\$ 124,135	\$ 298,885	\$ 119,980	\$ 281,426
Co-Curricular - DMS	6-8	\$ 15,840	\$ 17,870	\$ 18,811	\$ 18,202
Co-Curricular - DHS	9-12	\$ 44,300	\$ 50,801	\$ 39,486	\$ 27,022
Parking	11-12	\$ 22,650	\$ 25,000	\$ 24,510	\$ 19,800
Chromebook Protection Plan	6-12	\$ 23,647	\$ 16,530	\$ 19,698	\$ 13,188
Step Program	K-12	\$ 4,800	-	-	-
Lost Books	K-12	\$ 713	\$826	\$1,119	\$ 445
School Lunch	K-12	\$ 1,609,414	\$ 1,579,995	\$ 1,598,934	\$ 1,719,240

Tuition

Preschool - 4 Half Days	Pre-K	\$110,022	\$ 110,363	\$ 110,697	\$ 98,794
Full Day Kindergarten	K	\$717,794	\$ 673,036	\$ (800)	\$ 478,546

Description of Budget Accounts (Cost Centers)

Massachusetts school districts are required to report all expenditures by the following functional categories, regardless of funding source:

Administration (1000): Activities that have as their purpose the general direction, execution, and control of the affairs of the school district that are systemwide and not confined to one school, subject, or narrow phase of school activity. Includes school committee, superintendent, assistant superintendent, business office, and district-wide technology equipment and supplies.

Curriculum and Instruction (2000): Instructional activities involving teaching students, supervising staff, developing and utilizing curriculum materials, and related services. Instructional services directly attributable to schools must be reported on a school basis, while district-wide services, such as supervisory, may be reported on a district-wide basis. Includes all costs with district-wide academic leadership, school building leadership, teaching services, professional development for teachers, support staff and school councils, instructional materials and equipment, and psychological services.

Other School Services (3000): Activities that support school operations other than instructional services. Includes nursing, transportation, food services, athletics, other student services (co-curricular), and school security (SROs).

Operations and Maintenance (4000): Activities relating to the physical plant and maintenance activities for grounds, buildings, and equipment. General activities relating to the physical plant and maintenance activities for grounds, buildings and equipment, and technology infrastructure.

Fixed Charges (5000): Retirement and insurance programs, rental of land and buildings, debt service for current loans, and other recurring items, which are not generally provided for under another function.

Community Services (6000): Services provided by the school district for the community as a whole or some segment of the community. Includes all costs associated with civic activities, recreation services, health services to non-public schools, and transportation to non-public schools.



Fixed Assets (7000): Acquisition of land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or acquisition of initial or additional noninstructional equipment exceeding the \$5,000-unit cost and \$100,000 extraordinary maintenance cost as defined in 603 CMR 10.00. Costs corresponding to revenue received as a lump sum or progress payment revenue receipt from MSBA, whether outstanding BANs exist. Costs directly related to a school construction project supported through local appropriation.

Debt Service (8000): Retirement of debt, interest payment, and other debt costs.

Tuition Programs (9000): Transfers of payments to other school districts or non-public schools for services provided to students residing in the sending city or town.

Classification of Revenue and Expenditures (DESE)

Duxbury Public Schools classifies and reports revenue in accordance with the requirements of the Massachusetts Department of Elementary and Secondary Education (DESE). All revenues are tracked by funding sources through separate funds. Revenues are categorized as follows:

- **State Aid** – Includes Chapter 70, Circuit Breaker, Charter Tuition Reimbursement, and Massachusetts School Building Authority (MSBA) funding.
- **Federal Grants** – Includes grants administered through the Federal Department of Education and other federal agencies.
- **State Grants** – Includes grants from DESE and other Massachusetts state agencies.
- **Private Grants** – Includes funding from organizations such as the Duxbury Education Foundation and school Parent-Teacher Organizations (PTOs).
- **Revolving and Special Funds** – Includes program-specific accounts such as School Lunch, Athletics, and Preschool.

The classification of expenditures allows tracking of expenses by location, program, and expense type, as defined by the Commonwealth of Massachusetts and implemented by the Town of Duxbury. The Massachusetts Department of Elementary and Secondary Education requires all school districts to maintain an account structure that “provides school and instructional expenditure information with greater specificity for accountability purposes beginning in fiscal year 2002”. The Duxbury Chart of Accounts incorporates the DESE function code.

Duxbury General Fund Account Structure

The Duxbury Public Schools chart of accounts includes the following segments:



F u	F u	D ep	Di vi	O bj	S u	L oc	D E	D E	D E	Pr og	C os	B u	C os
4 Digits	1 Digit	3 Digits	3 Digits	4 Digits	4 Digits	2 Digits	1 Digit	4 Digits	1 Digit	3 Digits	2 Digits	1 Digit	2 Digits

Chart of accounts functions are subdivided into the following categories:

Fund

1000 General Fund	2450 Federal Grants	2950 Other Grants & Gifts
1100 General Fund Encumbrances	2550 State Grants	3000 Capital
2200 School Lunch	2750 Revolving Funds	

Function

3 Education

Department

301 DPS - Regular Education	303 DPS - Vocational Education	305 DPS - Undistributed
302 DPS - Special Education	304 DPS - Other Programs	306 DPS - Leases

Division/Subfund

0 Unassigned	419 Innov Career Pathways (419)	855 Performing Arts Center
61 Credit For Life Grant (061)	436 Innov Career Pathways (436)	860 Parking Fees
105 Deeper Learning Fed Grt	471 ECF -Emergency Connectivity Fund	865 Co-Curricular DMS
113 ESSER (113)	591 Civics Project Showcase	866 Co-Curricular DHS
115 ESSER (115)	598 Mycap Develop & Implement	871 Alden School
119 ESSER (119)	600 School Safety & Security	872 Chandler School
140 Teacher Quality (140)	632 Academic Support (632)	873 DMS Student Activity
152 DLCS - Digital Literacy	695 Big Yellow School Bus Grant	874 DHS Student Activity
165 High Quality Instr Materials	701 Full Day Kindergarten (701)	880 DPS Art Cards
193 School Health Services	750 Circuit Breaker	885 Community Partnership Children
197 School Health/CSHS (197)	800 Before & After Dark	890 Book Fund
237 CPC Family Eng. (237)	805 Driver Education	895 Full-Day Kindergarten Tuition
240 SPED Allocation 94-142 (240)	810 Music Program	896 Computer Insurance
252 ARP IDEA (252)	815 Magic Dragon	900 Duxbury Foundation
262 Early Childhood (262)	816 Magic Dragon - Tuition Donation	910 Special Educ. Parent Advisory Council
264 ARP IDEA-Early Childhood (264)	820 KED/After School Program	920 Special Education Reserve Fund
274 Sped Prgram Improvement (274)	825 Summer Camp	950 School Small Gift Account
298 Sped Early Childhood (298)	830 Building Use	960 United Way-Qris Alden School
305 Title I (305)	835 Athletic Program	970 United Way-Qris Chandler Sch.
309 Title Iv Pt A (Tiva) #309	840 Integrated Preschool	2200 School Lunch Program
329 Influence 100 Grant	845 Tuition Revolving	2210 Bread Board Program
331 Drug Free Schools (331)	846 Step Program Revolving	
400 Perkins V. Grant	850 Bus Transportation	



Location

31 Alden Elementary	33 Duxbury Middle School	35 DPS System-wide
32 Chandler Elementary	34 Duxbury High School	36 Field House

DESE Function

0 Unassigned	4 Operations & Maintenance	8 Debt Service
1 District Leadership & Administration	5 Fixed Charges	9 Programs with Other Districts
2 Instructional Services	6 Community Services	
3 Other School Services	7 Fixed Assets	

Massachusetts Department of Education Chart of Accounts

This section describes the general requirements for reporting expenditure data from school committee appropriation, municipal spending supporting schools, revolving and special funds, and state and federal grants and contracts to the Massachusetts Department of Elementary and Secondary Education. Each school district shall report the following revenues and expenditures, as required, in the annual End-of-Year Financial Report under Massachusetts General Laws Chapter 72, Section 3.

This section specifies the criteria for reporting functional categories of expenditures and gives the specific items that should be reported under these categories. The Duxbury Public Schools budget aligns each expenditure category to the following function codes, following MA DESE reporting requirements:

(1000) District Leadership & Administration

1110: School Committee
1230: Other District-Wide Administration
1430: Legal Service for School Committee
1210: Superintendent
1410: Business and Finance
1435: Legal Settlements
1220: Assistant Superintendent
1420: Human Resources and Benefits
1450: Administrative Info. Tech.

(2000) Curriculum and Instruction

2110: Curriculum Directors
2330: All Non-Clerical Paraprofessionals
2420: Instructional Equipment
2120: Department Heads
2130: IT Leadership/Training
2210: School Leadership
2250: Building Technology
2305: Teachers, Classroom
2340: Librarians and Media Center
2430: General Classroom Supplies

2351: Prof. Dev. Leadership
2352: Instructional Coaches
2354: Substitutes for Coaches
2356: Instructional Staff PD
2440: Other Instructional Services
2451: Classroom Instr. Technology
2453: Other Instructional Hardware
2455: Instructional Software
2320: Medical/Therapeutic Svcs.
2358: Outside PD Providers
2710: Guidance and Adj. Counselors
2324: Substitutes: Long Term
2325: Substitute Teachers
2410: Textbooks / Related Software
2720: Testing and Assessment
2415: Other Instructional Materials
2800: Psychological Services

(3000) Other School Services

3100: Attendance and Parent
3200: Medical/Health Svc.
3300: Transportation Svcs.
3400: Food Services



3520: Other Student Activities
3510: Athletics
3600: School Security

(4000) Operation and Maintenance

4110: Custodial Services
3400: Food Services
3520: Other Student Activities
3510: Athletics
3600: School Security
4220: Maintenance of Buildings
4225: Building Security Services
4300: Extraordinary Maintenance
4120: Heating of Buildings
4400: Networking and Telecommunications
4130: Utility Services
4230: Maintenance of Equipment
4450: Technology Maintenance
4210: Maintenance of Grounds

(5000) Fixed Charges

5100/5200: Employee Benefits
5300/5400/5500: Rental Lease, Interest & Other Fixed Charges

(6000) Community Service

6200: Civic Activities
6800: Health Non-Public Schools
6900: Transportation Non-Public
6300: Recreation

7000: Acquisition, Improvement and Replacement of Fixed Assets

7100/7200: Purchase of Land/Bldg.
7350: Capital Technology
7300/7400: Equipment

(8000) Debt Retirement and Service

8100: Debt Retirement/Sch. Const.
8200: Debt Service/Sch. Constr.
7500/7600: Motor Vehicles
8400/8600: Debt Service/Educ. & Other

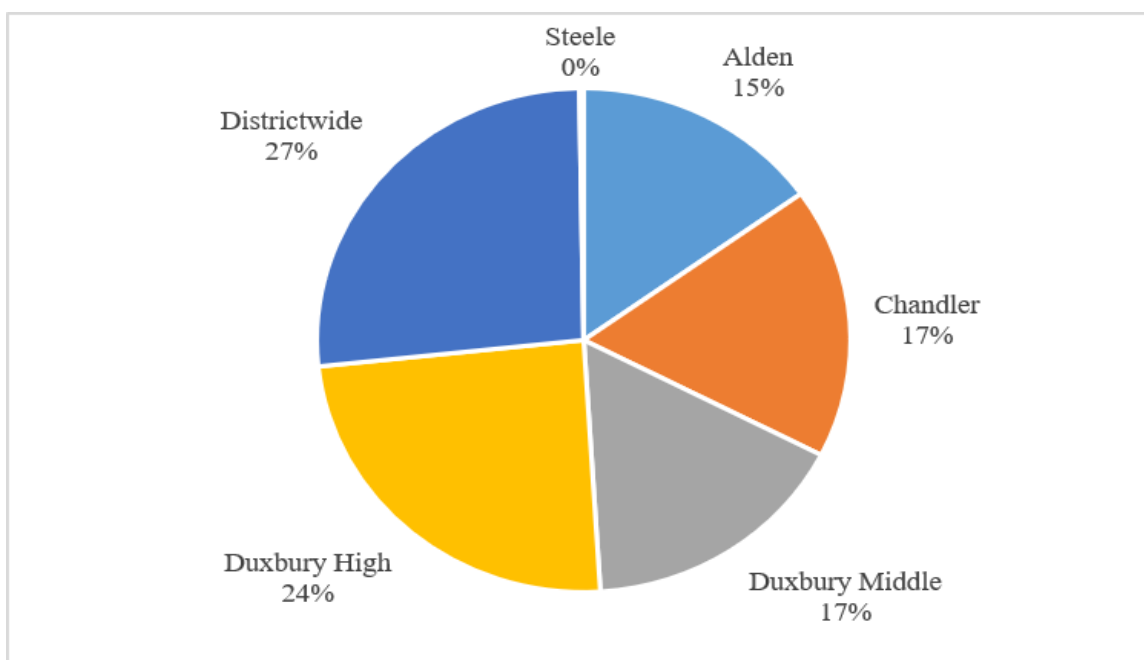
(9000) Tuition Programs (Out-of-District Tuition)

9100: Tuition to Mass. Schools
9125: Tuition to Horace Mann
9300: Tuition to Non-Public Schools
9400: Tuition to Collaborative
9110: School Choice Tuition
9200: Tuition to Out of State Sch.
9120: Tuition to Comm. Charter School

**EXPENSES****Expense Budget Summary**

District expenditures are organized by academic and operational function, as well as by school and District location. This structure provides the School Committee with a clear view of budget allocations for each school, Districtwide services and field house operations, along with the total budget associated with each location.

Location	FY26 Actual Expense	FY27 Operational Budget	FY28 Operational Budget	Change %
Alden	\$ 7,149,742	\$ 7,018,128	\$ 7,252,862	3.3%
Chandler	\$ 7,821,240	\$ 8,045,259	\$ 8,285,279	3.0%
Duxbury Middle	\$ 7,538,978	\$ 7,502,598	\$ 7,887,666	5.1%
Duxbury High	\$ 11,172,036	\$ 11,489,791	\$11,653,957	1.4%
Districtwide	\$ 9,797,036	\$ 12,301,685	\$12,683,433	3.1%
Steele Complex	\$ 69,956	\$ 117,040	\$ 122,717	4.9%
TOTAL	\$ 43,548,988	\$ 46,474,501	\$47,885,914	3.04%



As referenced in the Revenues section, there are many funding sources available to the School Department to deliver curriculum and instruction to students and manage day to day operations. The following table shows how the gross budget is allocated across available funding sources.

Funding Source	FY26 Budgeted	FY27 Budgeted	FY28 Proposed
State Education Aid (Chapter 70)	\$7,351,890	\$7,763,410	\$8,176,320*
Local Contribution	\$36,942,305	\$38,711,091	\$39,709,594*
Total Net DPS School Budget	\$44,331,607	\$46,474,501	\$47,885,914



State Grants	\$50,000	\$50,000	\$50,000
Federal Grants	\$782,003	\$769,265	\$764,942
Circuit Breaker Reimbursement	\$1,105,772	\$1,253,856	\$1,306,553
National School Lunch Program	\$228,996	\$232,000	\$247,252
Fees & Charges	\$1,332,342	\$811,695	\$799,960
Total Revenue Offsets*	\$3,499,113	\$3,116,816	\$3,168,707*

Total Gross DPS School Budget	\$47,830,720	\$49,591,317	\$51,054,621
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*This table depicts the sources of funds that make up the District's gross budget; For specifics on what is included in Revenue Offsets, see [Revenue Offsets](#) below

Operating Budget Summary by Major Expenditure Category

This exhibit summarizes the FY28 Budget by major expenditure category, including Salaries, Utilities, and other Non-Salary expenses such as contracted services, supplies, materials, and software. It illustrates how the District's total operating resources are allocated and the percentage attributable to each category. Revenue offsets are then deducted from the Gross Operating Budget to identify the Net Operating Budget, representing the amount requested through the Town's General Fund appropriation.

Major Budget Category	FY27 Budget	Proposed FY28 Budget	Incremental Change (\$)	Incremental Change (%)	Percent of Budget
Salary Categories	\$39,100,093	\$40,446,434	\$1,346,341	3.44%	79.22%
Special Education (non-salary)	\$3,896,208	\$3,796,813	(\$99,396)	(2.55%)	7.44%
Utilities	\$1,164,478	\$1,193,998	\$29,520	2.54%	2.34%
Operations and Maintenance (non-salary)	\$659,100	\$703,600	\$44,500	6.75%	1.38%
All other non-salary	\$4,771,438	\$4,913,776	\$142,338	2.98%	9.62%
TOTAL Gross DPS Budget	\$49,591,318	\$51,054,621	\$1,463,303		
Less: Revenue Offsets	(\$3,116,817)	(\$3,168,707)	(\$51,890)		
TOTAL Net DPS Budget	\$46,474,501	\$47,885,914	\$1,411,413	3.04%	100%

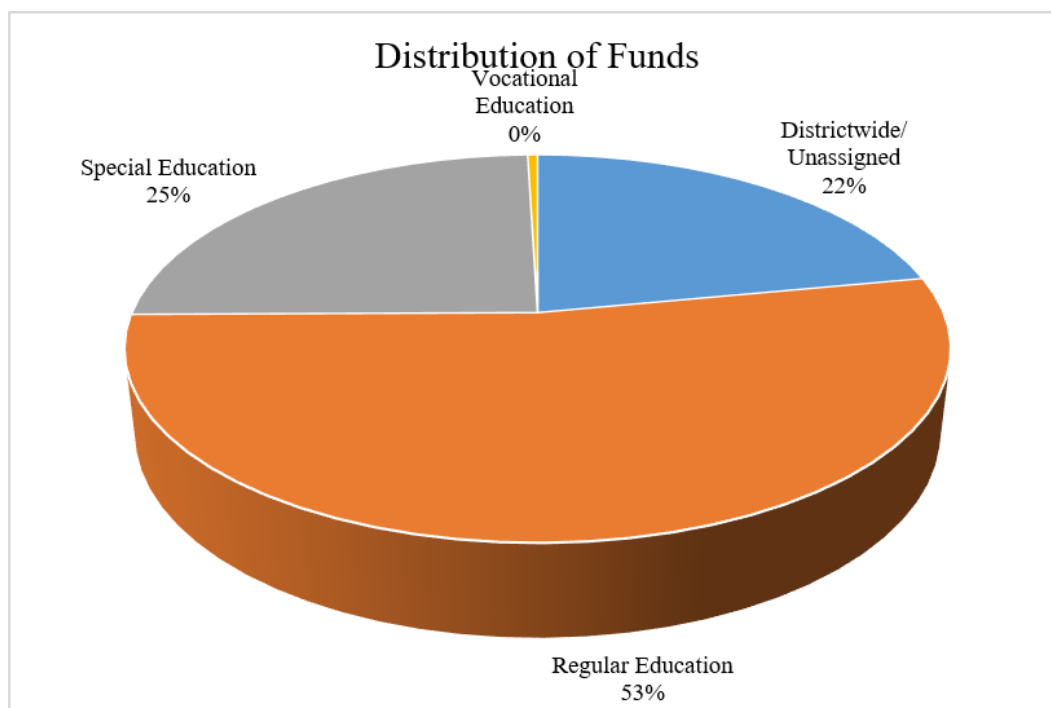
General Fund Costs by Program Type

The following summarizes the proposed FY28 budget by educational program type (Regular, Special, and Vocational Education) to show how funds are allocated across primary student services, with the Districtwide/Undesignated category covering shared, non-instructional costs for transparency.



In Massachusetts School Finance, the distinction is important because districts are often required to report expenditures to DESE using similar functional and programmatic classifications; state and federal aid often comes with stipulations tied to these categories, particularly Special Education and Vocational Education; and presenting the budget this way helps the public and school committee understand how resources are allocated across the main functions and student populations for improved transparency.

Distribution	Total	Description
Districtwide/Undesignated	\$11,220,318	Incorporates expenses that benefit the entire district and are not easily attributed to a single educational program. Often includes central office administration (superintendent, business office), facilities (maintenance and utilities), technology infrastructure, and debt service and insurance
General Education	\$26,995,479	Cost associated with core academic instruction for students without identified special needs, including salaries for regular classroom teachers, curriculum materials, and general supplies
Special Education	\$12,601,524	Legally mandated costs directly related to providing services for students with Individualized Education Programs (IEPs), such as special education teachers, therapists, out-of-district tuition, and specialized equipment
Vocational Education	\$237,300	Expenses for vocational-technical programs, typically for students attending out-of-district vocational programs (tuition and transportation)
TOTAL	\$51,054,621	





Summary of Budget by DESE Object Code

Object codes define the category of goods and services purchased. This exhibit presents the FY28 budget using the Massachusetts Department of Elementary and Secondary Education (DESE) standardized accounting codes, detailing spending by FTE (Full-Time Equivalent) and expense type (e.g., Salaries, Contract Services, Supplies) and incorporating revenue/grant offsets to arrive at the net operating budget.

Account Type	FY27 FTE	FY27 Operating Budget	FY28 FTE	FY28 Budget Request	FY28 Revenue/Grant Offset	FY28 Operating Budget	Difference (\$)	Difference (%)	Percentage of Budget
1 - Professional Salaries - licensed staff and administrators	297.30	\$31,689,727	296.05	\$32,713,411	(\$99,000)	\$32,614,411	\$924,684	2.92%	68.11%
2 - Administrative Salaries - Administrative Assistants & Support	13.75	\$983,029	13.75	\$1,079,339	(\$93,625)	\$985,714	\$2,685	0.27%	2.06%
3 - Other Salaries - substitutes & hourly staff	110.25	\$5,656,730	110.25	\$6,653,684	(\$559,859)	\$6,093,825	\$437,095	7.73%	12.73%
4 - Contract Services	-	\$6,769,641	-	\$9,055,901	(\$2,326,222)	\$6,729,679	(\$39,962)	-0.59%	14.05%
5 - Supplies and Materials	-	\$1,003,271	-	\$1,148,990	(\$65,000)	\$1,083,990	\$80,719	8.05%	2.26%
6 - Other Expenses	-	\$372,103	-	\$403,295	(\$25,000)	\$378,295	\$6,192	1.66%	0.79%
TOTAL	420.80	\$46,474,501	421.05	\$51,054,621	(3,168,707)	47,885,914	1,411,413	3.04%	100%

Staffing

Approximately 79.2% of the total school department budget consists of personnel costs, excluding benefits. The FY 2028 budget includes estimated and actual wage increases for all current collective bargaining units and non-CBA positions. Actual wage increases are based on contractual cost-of-living adjustments (COLA) and salary advancements.

At the time of this report, the District is negotiating with Unit C and Local 1700 AFSCME, AFL-CIO Council 93 units.

Status of collective bargaining agreements:

Bargaining Unit	Contract Term	Negotiated Increase
Duxbury Teachers Association - Unit A	9/1/2026 -	● Effective 9/1/2026: 3%



	8/31/2029	<ul style="list-style-type: none"> • Effective 9/1/2027: 3% • Effective 9/1/2028: 3%
Duxbury Teachers Association - Unit C	9/1/2024 - 8/31/2027	<ul style="list-style-type: none"> • Effective 9/1/2024: 10% (includes a market adjustment) • Effective 9/1/2025: 10% (includes a market adjustment) • Effective 9/1/2026: 5%
The Administrative Assistants' Association	7/1/2026 - 6/30/2029	<ul style="list-style-type: none"> • Effective 7/1/2026: 3% • Effective 7/1/2027: 3% • Effective 7/1/2028: 3%
Local 1700 AFSCME, AFL-CIO Council 93 (Custodians/Maintenance)	7/1/2024 - 6/30/2027	<ul style="list-style-type: none"> • Effective 7/1/2024: 7% • Effective 7/1/2025: 7% • Effective 7/1/2026: 6% (Includes market adjustment & annual rate increase)

Teachers and instructional assistants in the Duxbury Public Schools are represented by the Duxbury Teachers Association (DTA). The DTA includes two employee groups: Unit A, which consists of classroom teachers, professional support, and school nurses, and Unit C, which represents instructional assistants.

Like most public school systems in Massachusetts, Duxbury uses a salary schedule with steps and lanes to recognize experience and educational attainment. The “step” reflects a staff member’s years of experience and service, while the “lane” corresponds to their level of education and advanced coursework. Under the terms of the current contract, Unit A members are compensated on a schedule that includes sixteen (16) steps and eight (8) lanes.

TEACHER SALARY SCHEDULES (UNIT A)

Unit A								
FY28								
STEP	B	B+15	M	M +15	M+30	M +60	MM or M+CAGS	DR
1	59,928	61,810	64,947	66,832	68,713	70,597	71,537	72,479
2	62,440	64,321	67,458	69,341	71,225	73,106	74,048	74,990
3	64,321	66,204	69,341	71,225	73,106	74,990	75,930	76,872
4	68,087	69,968	73,106	74,990	76,872	78,754	79,695	80,636
5	71,850	73,733	76,872	78,754	80,636	82,519	83,460	84,400
6	74,361	76,244	79,382	81,264	83,146	85,029	85,971	86,912
7	77,498	79,382	82,519	84,400	86,285	88,167	89,108	90,048
8	80,008	81,892	85,029	86,912	88,793	90,678	91,619	92,560
9	82,519	84,400	87,539	89,421	91,303	93,186	94,128	95,070
10	86,285	88,167	91,303	93,186	95,070	96,952	97,893	98,835
11	88,793	90,678	93,814	95,696	97,579	99,463	100,404	101,345
12	93,814	95,696	98,835	100,717	102,600	104,482	105,425	106,366



13	97,579	99,463	102,600	104,482	106,366	108,250	109,190	110,132
14	101,345	103,228	106,366	108,250	110,132	112,014	112,955	113,897
15	106,074	107,970	111,131	113,027	114,924	116,822	117,769	118,717
16	110,803	112,714	115,897	117,807	119,719	121,629	122,584	123,539

STAFF COUNTS BY LANE/STEP BY FTE BREAKDOWN (UNIT A)

The following table is the distribution of Unit A FTEs in fiscal year 2027. As you will see, 53.1% of Duxbury's teachers are at the top step of the salary schedule, based on their professional experience and longevity with the district.

Step	B	B+15	M	M+15	M+30	M+60	MM/ CAGS	DR	Total	% of Whole
1			1.4						1.4	0.5%
2	0.2		1.0					1.0	2.2	0.8%
3	1.0		4.0						5.0	1.9%
4	2.5	1.0	1.4				1.0		5.9	2.2%
5			3.0	1.0			1.0		5.0	1.9%
6	0.8		2.0						2.8	1.0%
7	2.0		8.0	3.0		1.0	1.0		15.0	5.7%
8	2.0	1.0	4.0	2.5			0.8		10.3	3.9%
9		1.0	6.0	2.0					9.0	3.4%
10			2.0	1.0	1.0	1.0			5.0	1.9%
11			7.0	1.0	4.0	1.0			13.0	4.9%
12			5.0	3.8					8.8	3.3%
13			7.0	2.0	4.0		4.0		17.0	6.5%
14			1.0	1.0			3.0		5.0	1.9%
15	1.0	0.6	3.5	4.0	7.0		2.0		18.1	6.9%
16	3.0	4.0	41.5	29.0	38.0	9.0	13.0	2.0	139.5	53.1%
Grand Total	19.60	9.00	90.30	54.00	53.00	11.00	24.70	2.00	263.60	
% of Whole	4.73%	2.89%	37.19%	19.13%	20.54%	4.56%	9.81%	1.14%		100.00%

Full-time Equivalent Summary

This Full-Time Equivalent (FTE) Summary provides a year-over-year comparison of budgeted staffing for FY27 and FY28, organized by school or District location and position category. The exhibit illustrates how staffing resources are distributed across the District and identifies the net change in FTEs from the prior year.

Certain personnel-related expenditures are included in the operating budget but are not represented as FTEs due to the nature of these assignments. These include Unit A stipends, coaching positions, extended school year staff, and substitutes. Rather than representing additional regular staffing positions, these budgeted lines reflect supplemental compensation, temporary assignments, or designated funding amounts. Accordingly, they are presented as budgeted dollar amounts rather than FTEs and do not represent additional benefits eligible positions.



Location	Category	FY27 FTE	FY28 FTE Recommendation	Change (+/-)
Alden	Custodial Services	4.50	4.50	0.00
	Guidance and Adjustment Counselors	2.00	2.00	0.00
	Instructional Services	60.50	60.50	0.00
	Medical/Health Services	1.00	2.00	1.00
	Other	0.00	0.00	0.00
	Professional Development	0.00	0.00	0.00
	Psychological Services	1.00	1.00	0.00
<i>Alden Total</i>		<i>69.00</i>	<i>70.00</i>	<i>1.00</i>
Chandler	Custodial Services	4.00	4.00	0.00
	Guidance and Adjustment Counselors	2.00	2.00	0.00
	Instructional Services	82.25	82.25	0.00
	Medical/Health Services	1.50	1.50	0.00
	Professional Development	0.00	0.00	0.00
	Psychological Services	1.00	1.00	0.00
<i>Chandler Total</i>		<i>90.75</i>	<i>90.75</i>	<i>0.00</i>
Middle School	Custodial Services	4.00	4.00	0.00
	Guidance and Adjustment Counselors	5.00	5.00	0.00
	Instructional Services	60.40	60.40	0.00
	Medical/Health Services	1.00	1.00	0.00
	Other	0.00	0.00	0.00
	Professional Development	0.00	0.00	0.00
	Psychological Services	1.00	1.00	0.00
<i>Middle School Total</i>		<i>71.40</i>	<i>71.40</i>	<i>0.00</i>
High School	Athletics	0.00	0.00	0.00
	Custodial Services	7.00	7.00	0.00
	Guidance and Adjustment Counselors	8.20	8.20	0.00
	Instructional Services	79.80	77.80	-2.00
	Medical/Health Services	1.50	1.75	0.25
	Other	0.00	0.00	0.00
	Professional Development	0.00	0.00	0.00
	Psychological Services	2.00	2.00	0.00
<i>High School Total</i>		<i>98.50</i>	<i>96.75</i>	<i>-1.75</i>
Districtwide	Athletics	1.50	1.50	0.00
	Buildings and Grounds	4.00	4.50	0.50
	Custodial Services	0.50	0.50	0.00
	District Leadership & Administration	8.25	8.25	0.00
	Employee Separation Costs	0.00	0.00	0.00
	Guidance and Adjustment Counselors	1.80	1.80	0.00
	Instructional Services	68.60	68.60	0.00
	Medical/Health Services	0.00	0.00	0.00
	Other	2.00	2.00	0.00
	Professional Development	0.00	0.00	0.00
	Technology Infrastructure, Maintenance, and Support	4.50	5.00	0.50



Location	Category	FY27 FTE	FY28 FTE Recommendation	Change (+/-)
	TransportationServices	0.00	0.00	0.00
<i>Districtwide Total</i>		<i>91.15</i>	<i>92.15</i>	<i>1.00</i>
Grand Total		420.80	421.05	0.25

The following illustrates the Duxbury Public Schools' student-to-teacher ratio over a ten-year period (FY17–FY26), comparing the district's staffing density to the statewide ratio. The districtwide ratio, as reported on the Massachusetts Department of Elementary and Secondary Education School and District Profiles webpage, includes specialists whose staffing is not enrollment-driven. Special education teachers, IAs, and therapists are determined by individual student needs and legal IEP requirements. Specialists and support staff—Art, Music, PE, Counselors, and Librarians—are staffed to maintain programs and meet accreditation standards.

Student to Teacher Ratio	Duxbury Public Schools	State
2025-2026	12.5 to 1	11.7 to 1
2024-2025	11.2 to 1	11.9 to 1
2023-2024	11.9 to 1	11.8 to 1
2022-2023	12.9 to 1	11.9 to 1
2021-2022	12.9 to 1	11.9 to 1
2020-2021	12.7 to 1	12.1 to 1
2019-2020	13.4 to 1	12.6 to 1
2018-2019	13.7 to 1	12.9 to 1
2017-2018	13.5 to 1	13.0 to 1
2016-2017	13.2 to 1	13.2 to 1

Source: [DESE School and District Profiles](#)

Staff positions are categorized according to the following Object Codes, which align personnel roles, from licensed professionals to operational support, within the district's overarching budget structure.

Object Code 1: Includes professional staff whose position typically requires licensure from the Massachusetts Department of Elementary and Secondary Education (DESE) or a similar state agency. A listing of the position titles includes:

- Teacher*
- Guidance Counselor*
- School Psychologist*
- School Nurse*
- Adjustment Counselor*
- Speech and Language Pathologist*
- Superintendent
- Assistant Superintendent
- Director of Business and Finance
- Director of Special Education
- Director of Human Resources
- Principal
- Assistant Principal
- Curriculum Supervisor
- Department Head*
- Special Education Team Chairperson
- Out-of-District Coordinator
- Careers Pathways Counselor*
- Athletic Director
- Substitute for leaves of absence



Object Code 2: Includes staff who provide administrative support to the Central Office, the Special Education Department, or an individual school. A listing of the position titles includes:

- Administrative Assistant*
- Payroll Coordinator
- Accounts Payable
- Manager Curriculum & Instruction Systems Optimization
- Executive Assistant to the Superintendent and Human Resources
- Central Office Receptionist (.25 FTE)
- Operations Manager - Facilities (.5 FTE)
- Registrar/Guidance Department Administrative Support
- Energy Manager

Object Code 3: Includes hourly employees who provide support to students or the logistical operations across the District. A listing of the position titles includes:

- Instructional Assistant*
- Network and Systems Administrator
- Lead Technology Specialist
- Help Desk Manager
- Operations Manager - Athletics (.5 FTE)
- Manager of Accountability and Measurement
- Occupational Therapist*
- Physical Therapist*
- Board Certified Behavior Analyst
- Office Assistant
- Integrated Preschool Support (.75 FTE)
- Lunch/Recess Assistant
- Library Media Assistant
- Tutor
- Theater/Drama Technical Coordinator
- Bus Monitor
- Custodian*
- Crossing Guard
- Door Monitor

** Part of a Collective Bargaining Agreement*



Expense Budget Detail

Summary by Cost Center and DESE Function Code

This is a highly detailed report that breaks the proposed FY28 budget down by functional area (Function Code) within each Cost Center, providing the deepest level of insight into *what* specific programs or activities (e.g., School Leadership, Textbooks, Custodial Services) the funds are being allocated to.

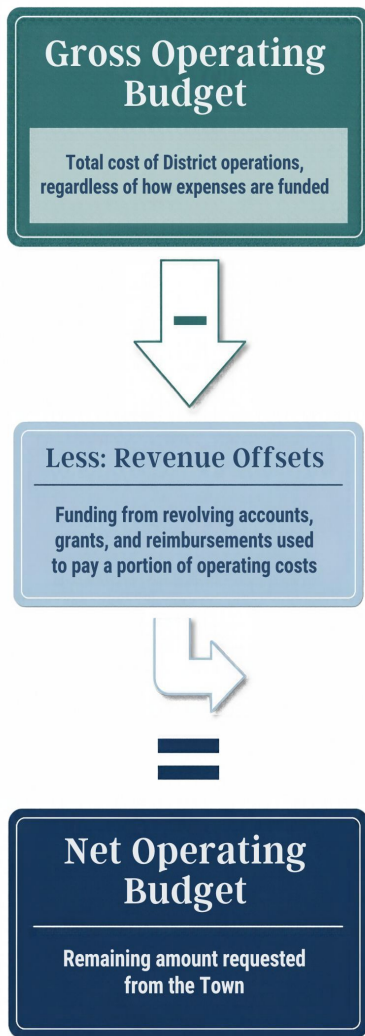
Cost Center	Function	Function Name	FY27 Operating Budget	FY28 Gross Budget	Revenue Offsets	FY28 Operating Budget	Difference \$	Difference %
Administration (1000)	1110	School Committee	\$15,000	\$15,000	\$0	\$15,000	\$0	0.00%
	1210	Superintendent	\$611,717	\$636,719	-\$13,537	\$623,182	\$11,465	1.87%
	1220	Assistant Superintendents	\$173,000	\$178,100	\$0	\$178,100	\$5,100	2.95%
	1410	Business and Finance	\$238,851	\$246,017	\$0	\$246,017	\$7,166	3.00%
	1420	Human Resources and Benefits	\$224,005	\$230,725	\$0	\$230,725	\$6,720	3.00%
	1450	Administrative Technology— Districtwide	\$131,500	\$106,805	\$0	\$106,805	-\$24,695	-18.78%
Curriculum & Instruction (2000)	2110	Curriculum Directors (Supervisory)	\$808,253	\$902,705	-\$63,088	\$839,617	\$31,364	3.88%
	2120	Department Heads & Coordinators	\$788,075	\$816,316	\$0	\$816,316	\$28,241	3.58%
	2210	School Leadership	\$2,208,380	\$2,397,715	-\$143,674	\$2,254,041	\$45,661	2.07%
	2220	Department Heads (Non-Supervisory)	\$0	\$0	\$0	\$0	\$0	0.00%
	2305	Teachers, Classroom	\$24,325,827	\$24,942,514	-\$49,000	\$24,893,514	\$567,687	2.33%
	2320	Medical/ Therapeutic Services	\$879,228	\$969,211	-\$22,466	\$946,744	\$67,516	7.68%
	2324	Substitutes, Long-Term	\$110,878	\$185,000	\$0	\$185,000	\$74,122	66.85%
	2325	Substitutes, Short-Term	\$450,000	\$450,000	\$0	\$450,000	\$0	0.00%
	2330	Paraprofessionals	\$1,807,547	\$2,070,986	-\$48,000	\$2,022,986	\$215,439	11.92%
	2340	Librarians/Media Center Directors	\$409,674	\$415,589	\$0	\$415,589	\$5,915	1.44%
	2352	Instructional Coaches	\$0	\$0	\$0	\$0	\$0	0.00%
	2354	Stipends for teachers providing instructional coaching	\$5,250	\$5,250	\$0	\$5,250	\$0	0.00%
	2356	Costs for instructional staff to attend professional development	\$174,250	\$199,604	-\$25,000	\$174,604	\$354	0.20%
	2357	Costs for instructional staff to attend professional development	\$0	\$0	\$0	\$0	\$0	0.00%
	2358	Outside professional development providers for instructional staff	\$16,000	\$16,000	\$0	\$16,000	\$0	0.00%
	2410	Textbooks	\$61,980	\$48,280	\$0	\$48,280	-\$13,700	-22.10%
	2415	Other Instructional Materials (Libraries)	\$440,986	\$480,352	\$0	\$480,352	\$39,366	8.93%
	2420	Instructional Equipment	\$20,355	\$20,438	\$0	\$20,438	\$83	0.41%
	2430	General Classroom Supplies	\$35,094	\$35,000	-\$15,000	\$20,000	-\$15,094	-43.01%
	2440	Other Instructional Services	\$38,340	\$38,340	\$0	\$38,340	\$0	0.00%
	2451	Instructional Hardware—Student and Staff Devices (Computers)	\$150,853	\$175,853	\$0	\$175,853	\$25,000	16.57%
	2453	Instructional Hardware—All Other	\$47,658	\$42,683	\$0	\$42,683	-\$4,975	-10.44%
	2455	Instructional Software and Other Instructional Materials	\$559,599	\$721,316	\$0	\$721,316	\$161,717	28.90%
	2710	Guidance and Adjustment Counselors	\$1,948,322	\$2,034,818	-\$50,000	\$1,984,818	\$36,496	1.87%
	2720	Testing and Assessment	\$3,071	\$4,500	\$0	\$4,500	\$1,429	46.53%
	2800	Psychological Services	\$584,637	\$585,872	\$0	\$585,872	\$1,235	0.21%
Other School Services (3000)	3200	Medical/Health Services	\$440,786	\$584,199	\$0	\$584,199	\$143,413	32.54%
	3300	Transportation Services	\$2,561,764	\$2,821,783	-\$573,000	\$2,248,783	-\$312,981	-12.22%
	3400	Food Services	\$3,000	\$3,000	\$0	\$3,000	\$0	0.00%
	3510	Athletics	\$812,078	\$1,209,320	-\$396,000	\$813,320	\$1,242	0.15%
	3520	Other Student Activities	\$297,685	\$405,583	-\$70,000	\$335,583	\$37,898	12.73%
	3600	School Security	\$97,819	\$101,612	\$0	\$101,612	\$3,793	3.88%
Operations & Maintenance (4000)	4110	Custodial Services	\$1,403,432	\$1,622,910	-\$152,000	\$1,470,910	\$67,478	4.81%
	4130	Utility Services	\$1,164,478	\$1,193,998	\$0	\$1,193,998	\$29,520	2.54%



Cost Center	Function	Function Name	FY27 Operating Budget	FY28 Gross Budget	Revenue Offsets	FY28 Operating Budget	Difference \$	Difference %
	4210	Maintenance of Grounds	\$318,809	\$318,409	\$0	\$318,409	-\$400	-0.13%
	4220	Maintenance of Buildings	\$399,000	\$438,900	\$0	\$438,900	\$39,900	10.00%
	4230	Maintenance of Equipment	\$33,500	\$38,100	\$0	\$38,100	\$4,600	13.73%
	4300	Extraordinary Maintenance	\$30,000	\$30,000	\$0	\$30,000	\$0	0.00%
	4400	Technology Infrastructure, Maintenance, and Support—Salaries	\$448,368	\$505,226	\$0	\$505,226	\$56,858	12.68%
Fixed Charges (5000)	5150	Employee Separation Costs	\$58,000	\$66,500	\$0	\$66,500	\$8,500	14.66%
Tuition Programs (9000)	9100	Tuition to Mass. Schools	\$200,844	\$239,890	\$0	\$239,890	\$39,046	19.44%
	9200	Tuition to Out-of-State Schools	\$0	\$0	\$0	\$0	\$0	0.00%
	9300	Tuition to Non-Public Schools	\$559,186	\$1,681,248	-\$956,553	\$724,695	\$165,509	29.60%
	9400	Tuition to Collaboratives	\$377,422	\$772,234	-\$591,388	\$180,846	-\$196,576	-52.08%
Community Service (6000)	6900	Transportation to Non-Public Schools	\$0	\$50,000	\$0	\$50,000	\$50,000	0.00%
Grand Total			\$46,474,501	\$51,054,621	-\$3,168,707	\$47,885,914	\$1,411,413	3.04%

Revenue Offsets

Not all school operating expenses are funded through the Town's General Fund appropriation. Duxbury Public Schools also receives funding from program fees, tuition, grants, and state reimbursements that help pay for special educational programs and services. These funding sources are called Revenue Offsets because they cover part of the District's operating expenses, reducing the amount the District must request from the Town.



It is important to understand that revenue offsets do not represent additional funding on top of the District's operating budget. The associated expenses are already included in the total (Gross) Budget. Revenue offsets simply identify the portion of those expenses paid through other available funding sources.

These additional funding sources fall into the following categories:

- **Revolving Funds:** The majority of these entries are Revolving Accounts, which are essentially separate bank accounts where fees (like à la carte cafeteria food/drink purchases, athletic, or bus fees) or tuition payments (like pre-school or SPED in-tuition) are deposited and then used to fund the cost of that specific program. They reduce the burden on the General Fund.
- **Grants and Reimbursements:** This includes mandated state/federal funds like the SPED Circuit Breaker Reimbursement (partial funding for high-cost special education services) and the SPED Entitlement Grant 240, which are key sources of revenue explicitly tied to the Special Education Programmatic Budget Category.

The District first identifies the full cost of operating its schools and programs, regardless of funding source. This is the Gross Operating Budget. The District then deducts revenue offsets to determine the Net Operating Budget, which represents the amount requested through the Town's General Fund



appropriation. The following table shows the other funding sources and amounts budgeted to offset expenses from the Gross Operating Budget for FY28.

Other Funding Sources (Budget Offset)	FY27	FY28	Incremental Change (\$)	Offset to Account Type
Athletic Fee Revolving	333,500	396,000	62,500	Salaries & Goods/Services
Bus Fee Revolving Account	205,000	206,000	1,000	Goods/Services
Early Childhood Education Grant 262	17,527	19,185	1,658	Salaries
High School Co-Curricular Fee Revolving	45,000	45,000	-	Salaries
High School Parking Fee Revolving	17,000	17,000	-	Salaries
Innovation Pathways Grant	50,000	50,000	-	Salaries
Magic Dragon	44,000	-	(44,000)	Salaries
Middle School Co-Curricular Fee Revolving	25,000	25,000	-	Salaries
PEG Cable Access Funds	13,142	13,537	395	Salaries
Pre-School Tuition Revolving Account	129,053	97,423	(31,630)	Salaries
School Lunch Revolving	232,000	247,252	15,252	Salaries
SPED Circuit Breaker Reimbursement	1,253,856	1,306,553	52,697	Goods/Services
SPED Entitlement Grant 240	751,738	745,757	(5,981)	Salaries & Goods/Services
TOTAL	\$3,116,816	\$3,168,707	\$51,891	

The revenue offsets table identifies \$3,116,816 in FY27 and \$3,168,707 in FY28 in funding applied toward District operating expenses. The exhibit's *Offset to Account Type* column further identifies whether these revenues support Salaries or Goods & Services. These funds directly support personnel and non-personnel expenditures already included in the District's gross operating budget, as detailed in the Summary by DESE Object Code and Summary by Cost Center and Account Type exhibits.

Changes in revenue offsets may also reflect changes in how programs are funded, rather than changes in overall spending. For example, the change in the Athletic Fee Revolving offset reflects the District's FY28 increase to student athletic participation fees.

It is important to distinguish that revenue offsets do not reduce the actual cost of operating the schools; they reduce the portion of those costs that must be supported by the Town's General Fund appropriation.



ACADEMIC PERFORMANCE AND ACCOUNTABILITY

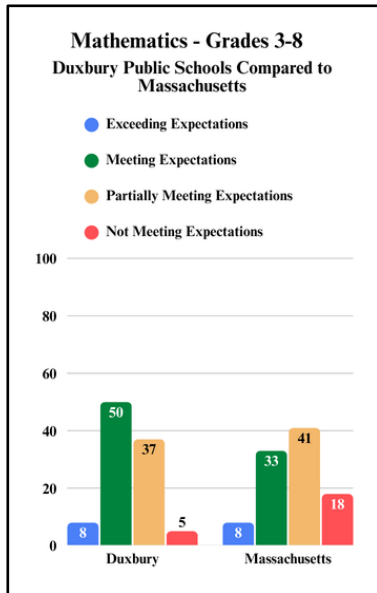
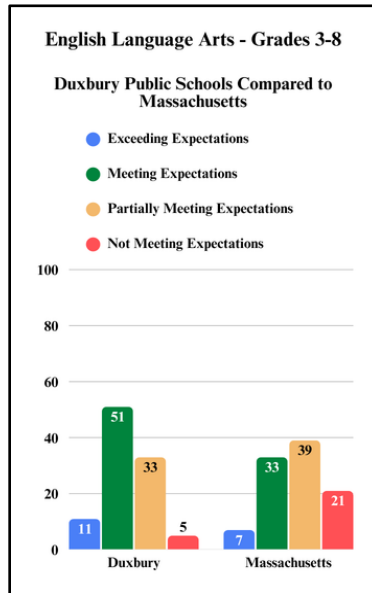
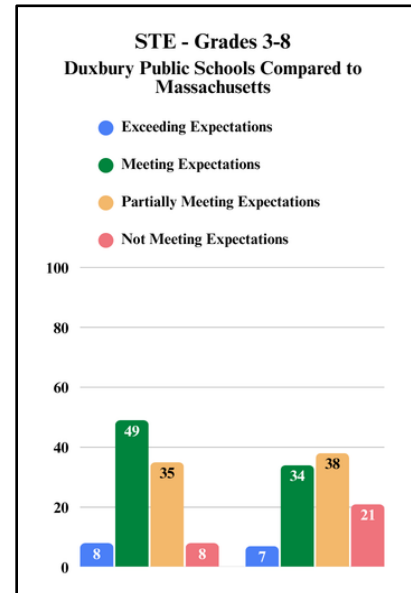
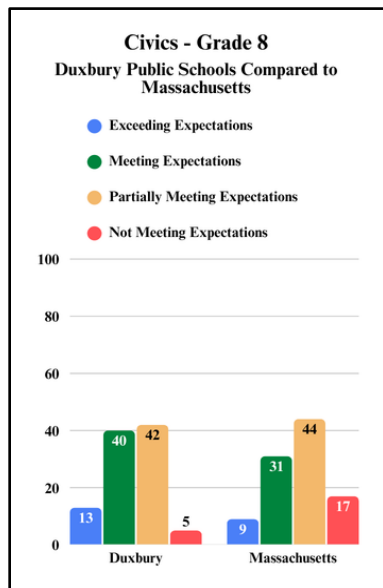
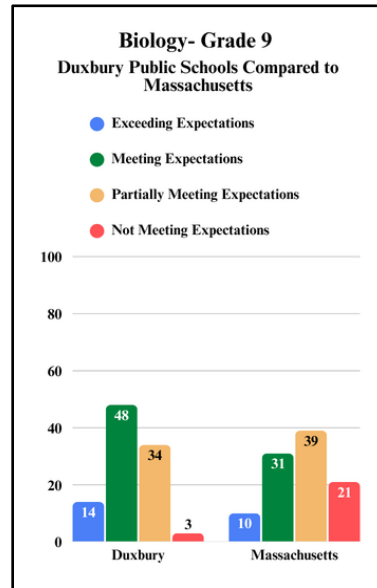
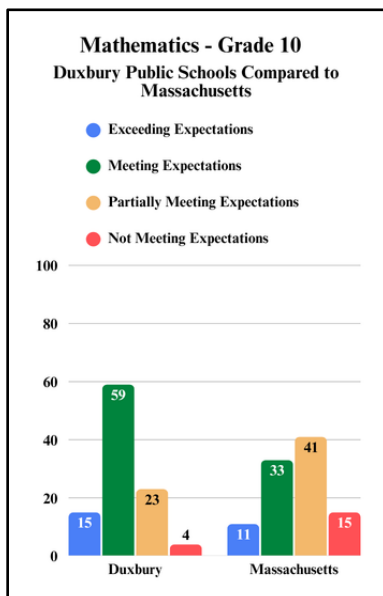
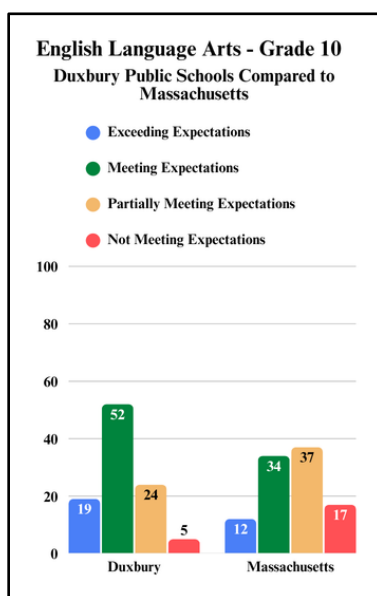
Duxbury Public Schools uses several assessments to gather information about student learning. These include the Massachusetts Comprehensive Assessment System (MCAS), Advanced Placement Exams, mCLASS (Grades Kindergarten-3), Forefront Number Screener (Kindergarten), i-Ready Reading and Mathematics (Grades 1-8), and the STAMP assessment for the Seal of Biliteracy. Educators can look across multiple years for many of these assessments, allowing the district to identify sustained strengths, recognize emerging trends, and determine where additional analysis and instructional attention are needed.

Massachusetts Comprehensive Assessment System (MCAS)

The Massachusetts MCAS system is a state-mandated testing program that assesses student performance against the state's learning standards in ELA, Math, Science/Technology/Engineering (STE), and Civics (Grade 8 Only). MCAS assessments are administered in the following grades:

School	Grades	Tests Administered
Alden School	Grade 3 Grade 4 Grade 5	ELA & Math ELA & Math ELA, Math & STE
Duxbury Middle School	Grade 6 Grade 7 Grade 8	ELA & Math ELA & Math ELA, Math, STE & Civics
Duxbury High School	Grade 9 Grade 10	Biology ELA & Math

MCAS results from 2026 show Duxbury students continue to perform above the state average in all tested grade levels and subject areas. The graphs below provide an overview of performance in tested subjects at Duxbury Public Schools compared with state achievement results.





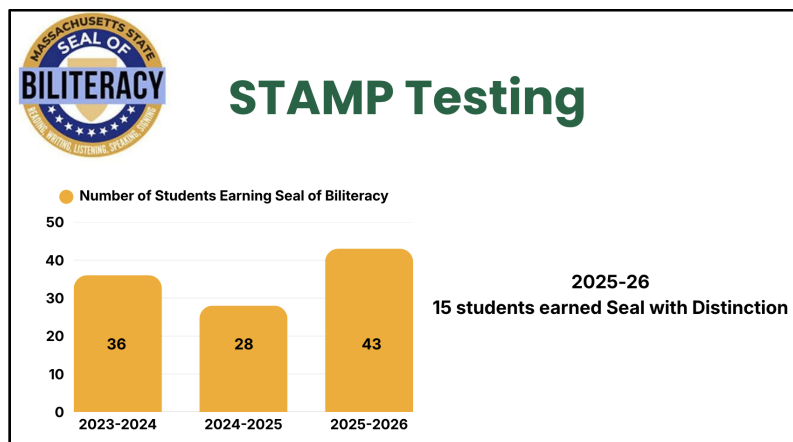
Advanced Placement

Advanced Placement exams are required for any student enrolled in an Advanced Placement course and measure student mastery of the coursework. Duxbury High School students' 2026 Advanced Placement exam results show continued growth and success. In 2026, three hundred seventy-five (375) students participated in Advanced Placement courses, and there were eight hundred ninety (890) Advanced Placement exams administered at Duxbury High School. Of those placement exams, 84% of students scored a three or higher (on a scale of one to five, with five being the highest score), which qualifies for potential college credit.

STAMP Assessment - Seal of Biliteracy

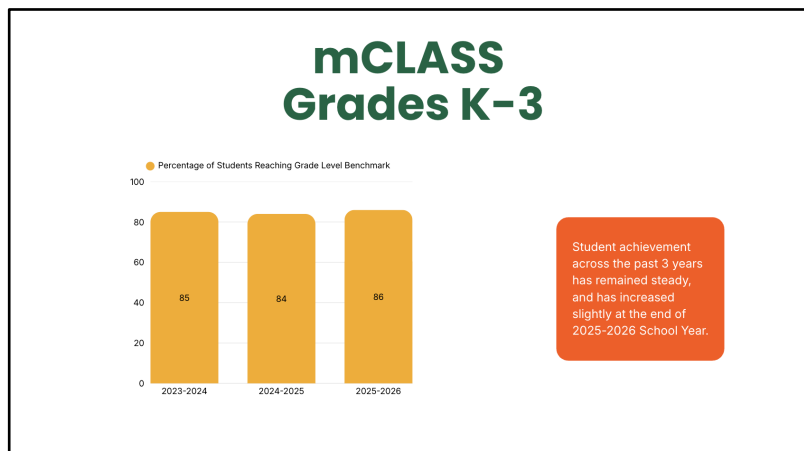
The STAMP (Standards-based Measurement of Proficiency) test assesses a student's reading, writing, listening, and speaking skills in a language other than English to demonstrate the proficiency required to earn the Seal of Biliteracy. The Seal is a formal recognition that appears as a physical gold seal or formal notation on a student's high school diploma and official transcript.

The STAMP test is administered to all students enrolled in a world language course at Duxbury High School. We continue to demonstrate strong outcomes with our students earning the Seal of Biliteracy. The Seal is an official award recognizing graduating high school students who demonstrate high proficiency in English and at least one additional language. In 2026, 43 Duxbury High School students received the Seal of Biliteracy, and 15 earned the Seal of Biliteracy with Distinction, meaning they exceeded the expected level of proficiency in their language.



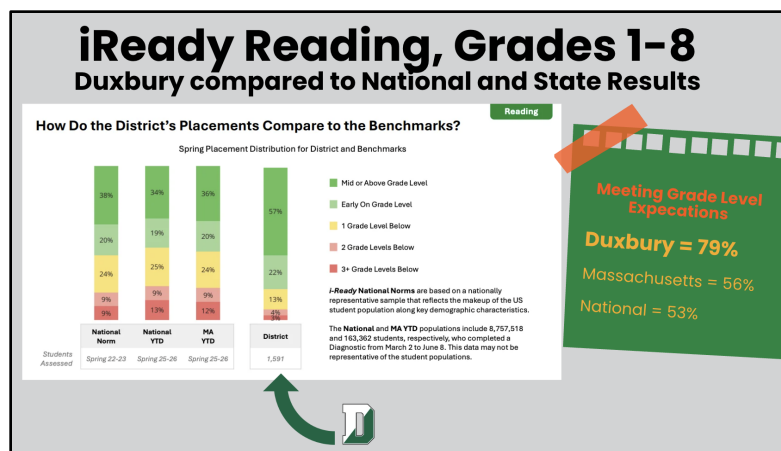
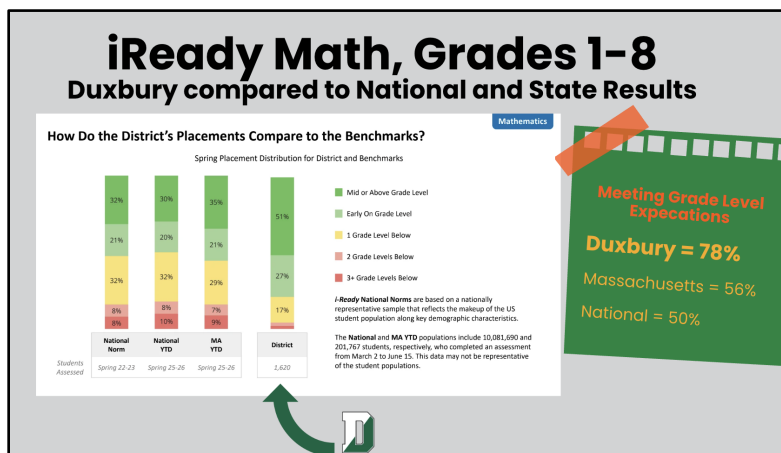
mCLASS Early Literacy Screener

mCLASS is a Universal Screener of foundational literacy skills, administered three times per year to all students in Kindergarten through grade 3. Student performance increased from 84% in 2025 to 87% in 2026, providing additional evidence of strong early literacy outcomes.



iReady Reading and Math

iReady is a computer-based assessment that helps schools understand how students are performing in reading and math in grades 1 through 8. The test is adaptive, meaning the questions adjust based on how a student answers. This helps identify what students already know and where they may need additional support.



When we compare our iReady Reading and Math Results to state and national averages, Duxbury Public Schools students outperform both. The graphs below show Duxbury students compared with students across Massachusetts and at the national level.



This data also shows that our adopted curriculum is having a positive impact on student learning. During the 2025-2026 school year, we implemented a new literacy program, Content Knowledge Language Arts (CKLA). This school year is the second year of implementation of this program, which is approved by the Massachusetts Department of Elementary and Secondary Education (DESE) as High Quality Instructional Materials. This implementation, along with the recent adoption of Illustrative Mathematics at DMS reflects our commitment to high-quality, research-based Tier 1 instructional materials for all students.

The district's academic performance across multiple measures reflects the dedication of our educators and the continued prioritization of high quality curriculum, instruction and student support. We recognize that sustaining these outcomes requires thoughtful allocation of resources to support the evolving needs of all learners. Our 2026-2029 Strategic Plan emphasizes high-quality instructional materials, effective use of student data, and a comprehensive system of academic support to ensure that every student has the opportunity to grow and succeed. Continued investment in curriculum, professional development, assessment tools, and appropriate staffing will allow us to build on our successes, while addressing areas where additional support is needed.

SCHOOL PROFILES AND FY28 BUDGET REQUEST SUMMARIES

The FY28 budget was developed through a careful and collaborative review process to ensure fiscal responsibility and alignment with district priorities. Principals and Directors assessed their school or department's needs, focusing on maintaining high-quality educational services and appropriate class and caseload sizes. All spending accounts were analyzed to confirm they are funded at the minimal level necessary for effective operation, and every staff position (FTE) was reviewed to ensure it is essential and accurately allocated. This deliberate approach supports the district's commitment to efficient resource use while sustaining excellence in teaching and learning.





Chandler Elementary School

93 Chandler Street, Duxbury, MA 02332

Principal: Mrs. Sue MacNeil

Quick Facts

Grades: PreK-2

Year Built: 1961 (2002)

Square Footage: 114,000

**data last updated from DESE March 1, 2025*

Enrollment: 639

Student Attendance: 95.7%

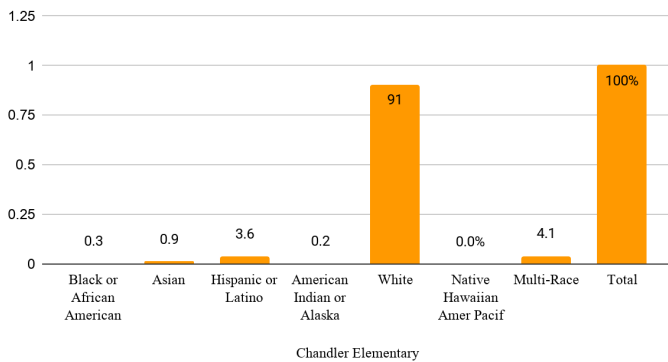
Chronically Absent: 4.9%



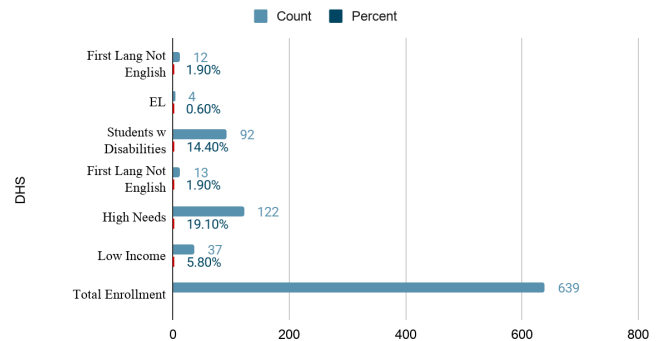
Student Race & Ethnicity

Student Demographics

Chandler Elementary School

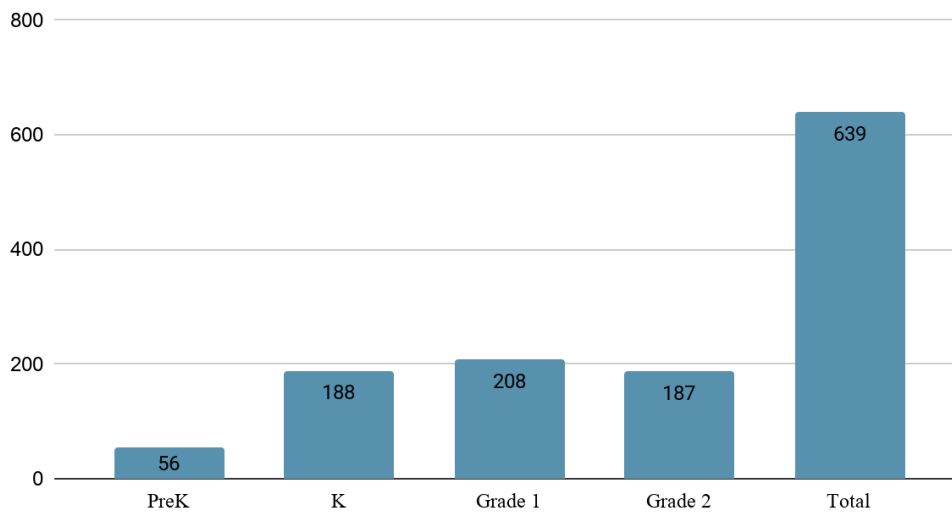


Chandler Elementary School



Enrollment by Grade:

Chandler Elementary School Enrollment





Chandler School Executive Summary

Chandler School educates students in grades PreK-2. The mission of Chandler School is to provide the first formal education program that supports students, staff, and families in a challenging and supportive environment, designed to realize individual student potential. This mission is directly aligned with Duxbury Public Schools' Strategic Initiative of an aligned Portrait of a Graduate, which focuses on our students as Empowered and Healthy Individuals, Communicators and Collaborators, Resilient and Flexible Learners, and Engaged Citizens, and also focuses on high expectations for student learning and growth.

The FY28 Chandler School budget request focuses on preserving critical student services and instructional materials. The core of this request is to maintain current staffing levels. Our current staffing is essential to maintaining the lowest possible class sizes for our youngest learners as they acclimate to the school environment and continuing the high-impact intervention programs that have demonstrated success in recent years.

Chandler School Performance Data

The academic performance data has remained strong overall, indicating appropriate staffing levels, tiered interventions, and curricular implementations.

iReady Reading and DIBELS

End of Year	iReady % of Students Scoring At or Above Grade Level	DIBELS % of Students Scoring At or Above Grade Level
2023-2024	88%	88.3%
2024-2025	93.4%	84.3%
2025-2026	92.9%	86.9%

iReady Math

End of Year	Percentage of Students Scoring At or Above Grade Level
2023-2024	83%
2024-2025	82%
2025-2026	83%

Chandler School Budget Requests

The proposed budget reflects a commitment to maintaining the current level of staffing and preserving the personnel resources that support the school's ongoing academic and operational priorities. No new programmatic or staffing requests are being proposed at this time. Instead, the primary priority is to sustain the staff currently in place and ensure that the Chandler faculty and staff can continue to provide consistent support to students and families while maintaining class sizes that are appropriate for our youngest students.



Adjustments to non-personnel budget lines primarily reflect the reorganization and alignment of ongoing expenses with the accounts from which those costs will be funded. These changes do not represent any significant expansions of services. The limited increases included in the budget are intended to account for typical annual cost increases, such as inflation and routine changes in the cost of goods and services.

Overall, the budget is designed to maintain continuity, support existing operations, and preserve staffing while responsibly accounting for anticipated increases in recurring costs.

Chandler Expense Category	FY26 Actuals	FY27 Operating Budget	FY28 Proposed Budget
Professional Salaries	\$5,845,509	\$6,436,911	\$6,571,544
Administrative Support Salaries	\$77,305	\$79,106	\$78,550
Other Support Salaries	\$1,084,824	\$788,356	\$855,882
Contracted Services	\$669,431	\$545,632	\$560,564
Supplies & Materials	\$120,575	\$175,137	\$198,381
Other Expenses	\$23,596	\$20,117	\$20,359
TOTAL	\$7,821,240	\$8,045,259	\$8,285,279

Alden Elementary School

75 Alden Street, Duxbury, MA 02332

Principal: Dr. Rebecca Long

Quick Facts

Grades: 3-5

Year Built: 1949 (2002)

Square Footage: 160,000

Enrollment: 644

Student Attendance: 95.9%

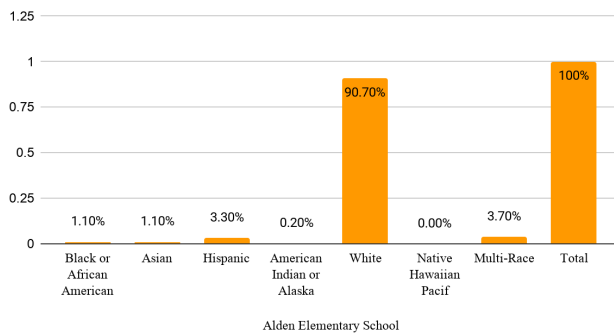
Chronically Absent: 5.9%

**DESE School and District Profiles, data last updated March 1, 2026*



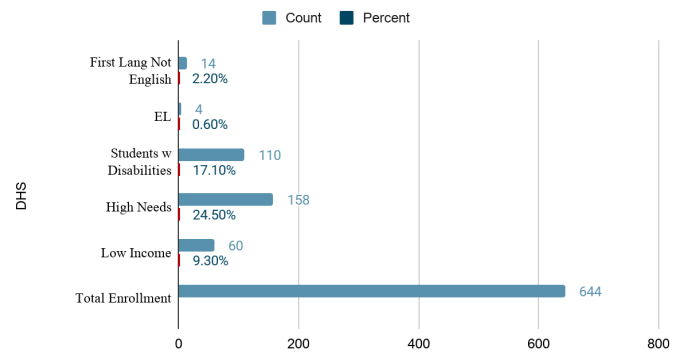
Student Race & Ethnicity

Alden Elementary School



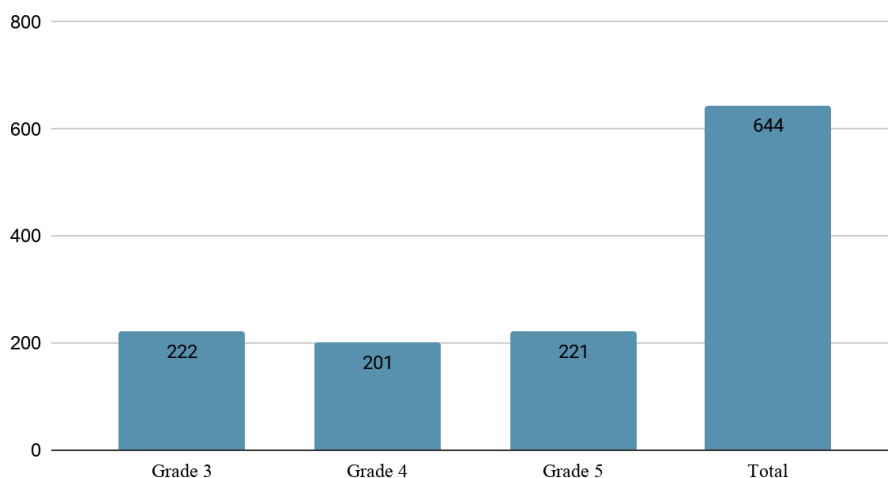
Student Demographics

Alden Elementary School



Enrollment by Grade:

Alden Elementary School Enrollment





Alden School Executive Summary

Alden School serves students in grades 3-5, offering a safe and supportive environment where learners grow to be confident, curious, and compassionate students who respect themselves and others while embracing challenges. As a school within the Duxbury Public Schools District, Alden aligns its budget requests directly with the district's Strategic Plan. This plan reinforces high expectations for academic growth and supports our PK-12 Portrait of a Graduate, which prepares students to be Empowered and Healthy Individuals, Communicators and Collaborators, Resilient and Flexible Learners, and Engaged Citizens.

Alden's FY28 budget requests focus on preserving essential student services and adding an additional nurse position to the operating budget. Maintaining additional nursing coverage ensures timely access to medical care, supports students with ongoing health needs, and allows students to safely remain in school and engaged in learning. Including this position in the FY28 budget will provide consistent and sustainable nursing support.

Alden School Performance Metrics

i-Ready benchmark data indicates that Alden students consistently outperform their state and national peers in both reading and mathematics. Sustaining small class sizes and intervention support is critical to maintaining this success. Reductions in either area would jeopardize academic gains and risk widening achievement gaps. Our district continues to focus on increasing the growth of our high needs students.

iReady Reading

End of Year	Percentage of Students Scoring At or Above Grade Level
2023-2024	81%
2024-2025	84%
2025-2026	81%

iReady Math

End of Year	Percentage of Students Scoring At or Above Grade Level
2023-2024	84%
2024-2025	86%
2025-2026	84%

Alden School Budget Request

Including the full-time nurse in the operating budget ensures consistent and reliable nursing coverage to meet the varied and increasingly complex health needs of students. Alden School currently has the highest daily nurse visit rate and the least amount of available nursing coverage. Additional nursing support will provide timely care for illness and injury, medication administration, management of chronic and acute health conditions, and development and implementation of individual health plans. Increased coverage will allow the nursing team to respond effectively to emergencies while continuing to meet the daily health needs of all students. This support promotes student safety, reduces student time away from instruction, minimizes disruptions to learning, and helps ensure that students with medical needs can fully and safely participate in all aspects of the school day.



Alden Expense Category	FY26 Actuals	FY27 Operating Budget	FY28 Proposed Budget
Professional Salaries	\$6,009,692	\$6,134,117	\$6,333,447
Administrative Support Salaries	\$59,468	\$74,260	\$54,352
Other Support Salaries	\$575,446	\$306,313	\$346,073
Contracted Services	\$400,759	\$323,710	\$323,550
Supplies & Materials	\$91,124	\$166,728	\$182,440
Other Expenses	\$13,253	\$13,000	\$13,000
TOTAL	\$7,149,742	\$7,018,128	\$7,252,862

Duxbury Middle School

71 Alden Street, Duxbury, MA 02332

Principal: Ms. Sarah McGuire

Quick Facts

Grades: 6-8

Year Built: 2014

Square Footage: 330,060

Enrollment: 596

Student Attendance: 96.3%

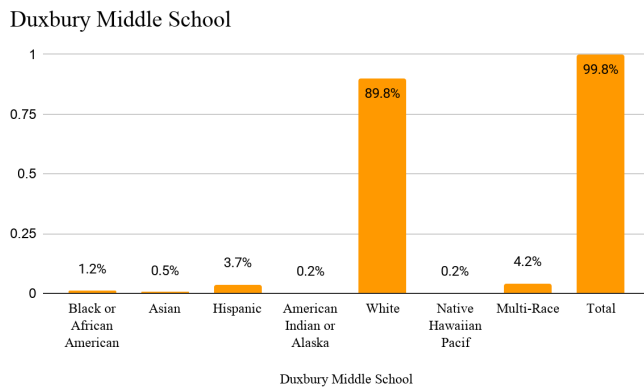
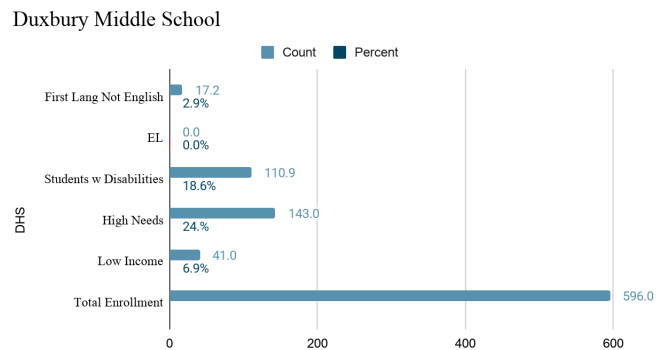
Chronically Absent: 3.9%

**DESE School and District Profiles, data last updated March 1, 2026*



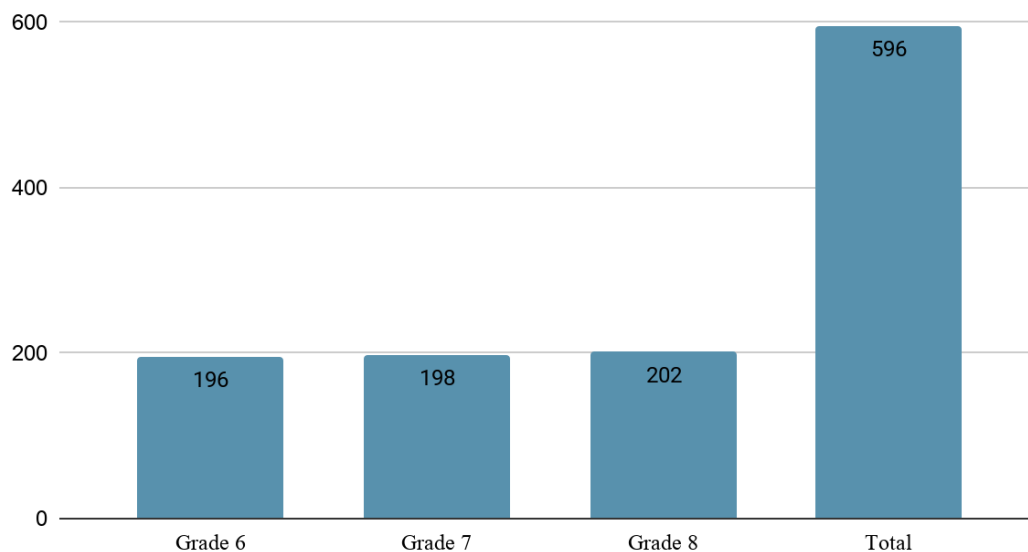
Student Race & Ethnicity

Student Demographics



Enrollment by Grade:

Duxbury Middle School Enrollment





Duxbury Middle School Executive Summary

At Duxbury Middle School (DMS), we foster a safe, equitable learning environment that empowers resilient critical thinkers. Our primary objective is to maintain a robust, comprehensive curriculum for students in grades 6-8, supported by optimal class sizes, appropriate staffing, and necessary educational resources.

Following significant budget reductions in recent fiscal years, DMS has strategically adapted to meet the needs of larger incoming grade cohorts, particularly within grade 6. While enrollment is projected to hold steady for FY28, an anticipated increase of approximately 30 students in FY29 will create structural capacity constraints across several core and elective course areas currently operating at maximum capacity.

Duxbury Middle School Performance Metrics

iReady Reading

End of Year	Percentage of Students Scoring At or Above Grade Level
2023-2024	70%
2024-2025	72%
2025-2026	68%

iReady Math

End of Year	Percentage of Students Scoring At or Above Grade Level
2023-2024	70%
2024-2025	69%
2025-2026	68%

Duxbury Middle School Budget Request

Duxbury Middle School is requesting a level-service budget for FY28 with no further reductions to full-time equivalent (FTE) staffing. Current class size data reflects an overall average above 20 students per course, with several academic classes reaching up to 26 students. Student achievement data also highlights an ongoing need for targeted academic support through the math specialist and ELA tutoring programs. Looking ahead to future budget cycles, additional staffing adjustments across multiple elective disciplines will likely be required to accommodate the projected cohort growth.

High-quality instruction remains a priority as we consider how to effectively support our high-needs demographics. Having some of the highest class size averages in the district calls into question the commitment to addressing these areas of need. A robust course offering supports our portrait of a graduate, and access to that diverse course offering in a practical sense (by having enough sections of electives and offerings) is key to that support.



Due to increased prices on materials, shipping and availability of items, various line increases directly address these needs. We are working within lines to continue to update curriculum (such as in ELA, WL) to support instructional goals, while in Science and building lines, these increases do not anticipate new programs but rather provide the same materials as in years past.

DMS Expense Category	FY26 Actuals	FY27 Operating Budget	FY28 Proposed Budget
Professional Salaries	\$6,410,640	\$6,568,855	\$6,898,943
Administrative Support Salaries	\$120,129	\$132,758	\$137,199
Other Support Salaries	\$660,918	\$379,647	\$408,214
Contracted Services	\$237,411	\$255,815	\$258,325
Supplies & Materials	\$97,312	\$145,923	\$165,735
Other Expenses	\$12,568	\$19,600	\$19,250
TOTAL	\$7,538,978	\$7,502,598	\$7,887,666



Duxbury High School

71 Alden Street, Duxbury, MA 02332

Principal: Ms. Jennifer Cotton-Herman

Quick Facts

Grades: 9-12+

Year Built: 2014

Square Footage: 330,060

Enrollment: 778

Student Attendance: 95.7%

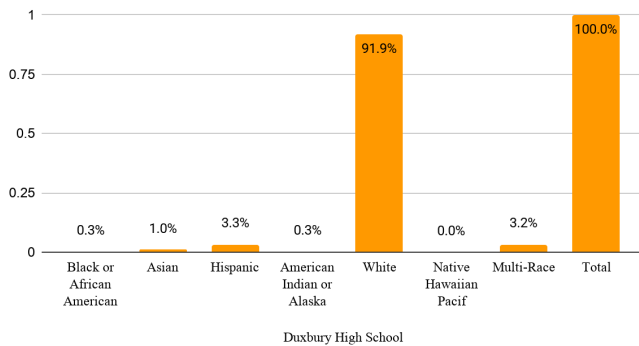
Chronically Absent: 8.3%

**DESE School and District Profiles, data last updated March 1, 2026*



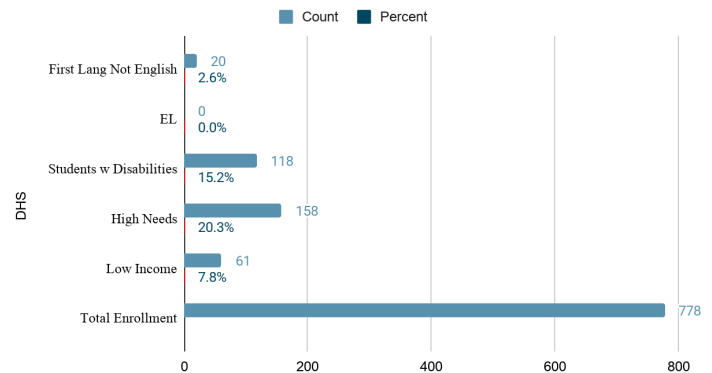
Student Race & Ethnicity

Duxbury High School



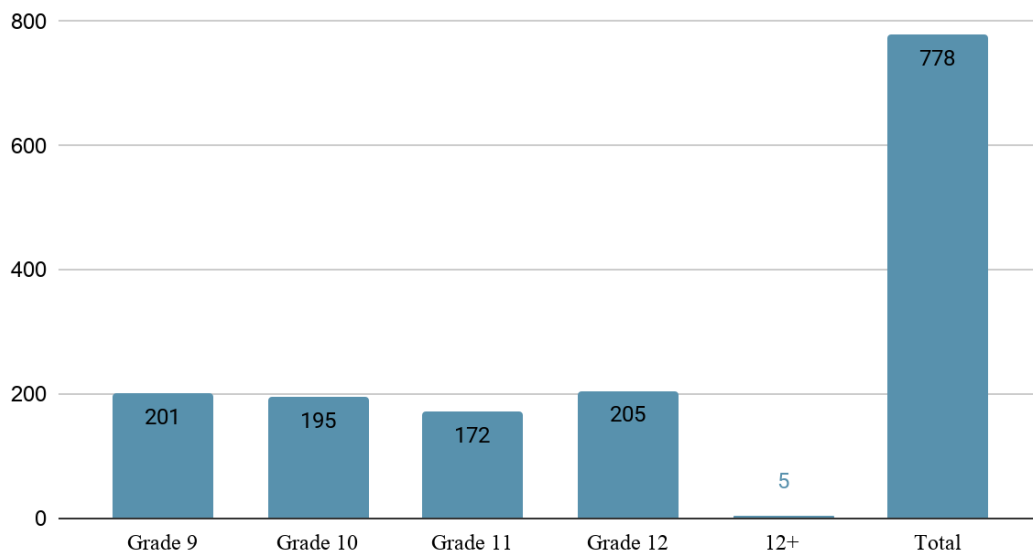
Student Demographics

Duxbury High School



Enrollment by Grade:

Duxbury High School Enrollment





Duxbury High School Executive Summary

Duxbury High School (DHS) serves students in grades 9-12, as well as Special Education students enrolled in our POST program through age 22. A student's time at DHS marks the culmination of their PK-12 journey through the Duxbury Public Schools (DPS); therefore, the high school is committed to ensuring that each student realizes the attributes set forth in the Duxbury Portrait of a Graduate. DHS aims for its graduates to be "prepared for the rigors of post-secondary education, the workforce, and service at local, national, and global levels" by teaching them to be empowered and healthy individuals, communicators and collaborators, resilient and flexible learners, and engaged citizens. To that end, the primary fiscal objective of the FY28 DHS budget is to maintain the current course offerings and programs that make this type of 21st-century learning possible. Additionally, through the reallocation of funds, the FY28 budget will advance the strategic priorities of closing proficiency gaps and expanding authentic, Portrait of a Graduate-aligned learning experiences for students.

Duxbury High School Budget Request

With regard to personnel, it is important to note that as school enrollment has declined, DHS has worked to balance appropriate class and caseload sizes. As a result, over the past three years, the high school has decreased its teaching faculty by 7.5 FTE. Projecting ahead to FY28, DHS is recommending two additional staffing adjustments, based on the projected needs of students. DHS is not requesting additional FTE for FY28; however, enrollment in the visual arts has increased, and the high school is closely tracking these courses to determine whether additional FTE may be needed to support the arts in FY29.

Further, through analysis of historical spending, purchase and pricing trends, and upcoming school needs, the high school has been able to identify cost-saving measures within its allocated budget lines. These include reductions in DHS Principal Office Supplies (-\$2860), DHS Psychological Supplies (-\$500), and DHS Computer Science Instructional Materials (-\$1500). Additionally, due to increasing prices, increasing shipping costs, and shifting student and facility needs, DHS is requesting increased funding for DHS Art Instructional Materials (\$5000), DHS Graduation Expenses (\$5000), DHS Science Instructional Software (\$3003), and DHS Science Equipment Repair (\$945). Finally, DHS is also requesting funding to create a much-needed Credit Recovery program. This program, in alignment with DPS Strategic Initiative 2.2, will reduce achievement and opportunity gaps for high needs students by increasing successful course and credit completion and closing MCAS proficiency gaps.

Heading into the 2027-2028 school year, the proposed DHS budget maintains a focus on funding our current course offerings and programs, which support graduation requirements, state mandates, and strategic objectives. Through careful reductions and reallocations, we aim to support, engage, and empower all learners while operating within a level-service budget.



DHS Expense Category	FY26 Actuals	FY27 Operating Budget	FY28 Proposed Budget
Professional Salaries	\$8,811,873	\$9,229,517	\$9,383,308
Administrative Support Salaries	\$204,523	\$211,850	\$215,095
Other Support Salaries	\$1,497,976	\$1,273,048	\$1,292,967
Contracted Services	\$440,912	\$459,799	\$452,867
Supplies & Materials	\$178,460	\$265,391	\$254,534
Other Expenses	\$38,292	\$50,186	\$55,186
TOTAL	\$11,172,036	\$11,489,791	\$11,653,957



Special Education

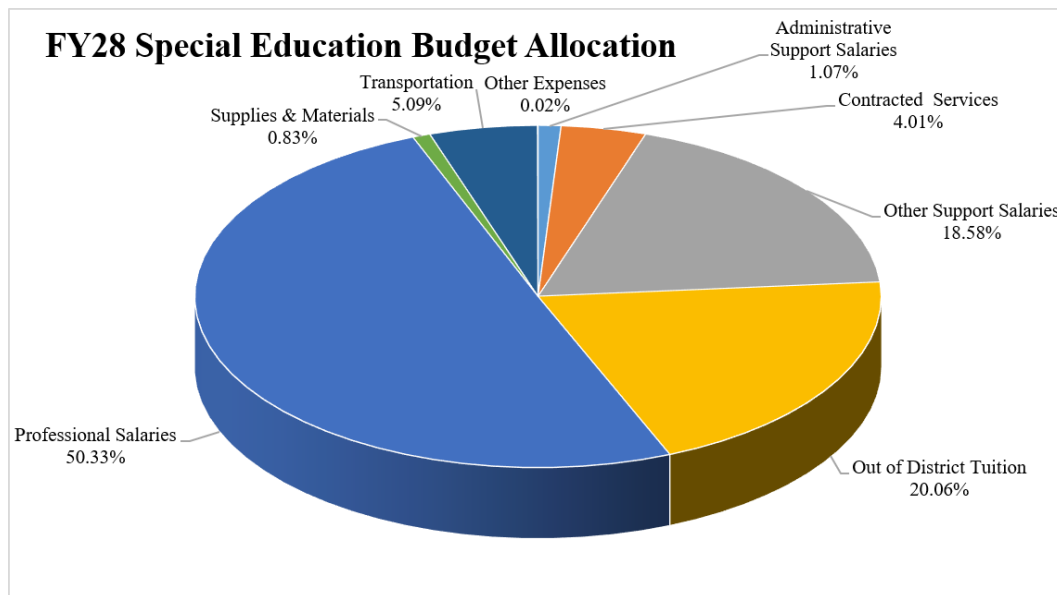
As Duxbury Public Schools prepares for the upcoming school year, our Special Education Department remains deeply committed to fostering an inclusive, supportive, and academically rigorous environment for every learner. This year's budget proposal reflects an intentional focus on proactive, whole-child support that ensures students with disabilities have meaningful access to every aspect of school life. By prioritizing both academic progress and social-emotional growth, we are building a foundation for our students to thrive in their classrooms and overall school community.

A central priority of this budget is increasing behavioral support specifically tailored for students diagnosed with Autism and related disabilities. We are making deliberate improvements to our programming and service delivery models to seamlessly integrate targeted behavioral supports alongside core academic instruction. A major strength of this approach is our commitment to utilizing dedicated in-district staff. By relying on our own skilled team to deliver direct instruction in behavioral skills, we maintain consistency and foster strong relationships within our schools. This internal capacity allows us to help students build essential self-regulation and social skills, ultimately maximizing their access to grade-level standards and general education experiences to the greatest extent possible.

In addition to classroom-based improvements, the district is expanding social offerings to support students beyond the traditional school hours. This includes enhancing our extended day opportunities as well as strengthening our Extended School Year programming. For many of our students, maintaining routine, structure, and positive social connections during the summer months is critical. Providing continuous, structured support over the summer prevents skill regression and ensures students return in the fall regulated, confident, and ready to learn.

Ultimately, this budget represents an investment in the complete educational experience of our students. By focusing on proactive instruction and expanding access to both academic and social opportunities, we are significantly improving the overall quality of life for students with disabilities. This balanced approach ensures that every student receives the tailored support they need to fully participate in, contribute to, and enjoy the life of our school community.

Special Education Expense Category	FY26 Actuals	FY27 Budget	FY28 Proposed Budget
Professional Salaries	\$ 6,140,107	\$ 6,222,566	\$ 6,342,252
Administrative Support Salaries	\$ 116,504	\$ 128,065	\$ 135,345
Other Support Salaries	\$ 1,830,379	\$ 2,125,564	\$ 2,341,714
Contracted Services	\$ 4,104,003	\$ 3,818,116	\$ 3,674,513
Supplies & Materials	\$ 241,660	\$ 64,291	\$ 104,900
Other Expenses	\$ 1,534	\$ 1,500	\$ 2,800
TOTAL	\$ 12,434,186	\$ 12,360,103	\$ 12,601,524



District Technology

Operational Technology

The Technology Department provides secure, reliable technology that supports student learning, effective instruction, and daily District operations. The Department prioritizes cybersecurity, data protection, responsive technical support, and sustainable technology investments that serve the long-term needs of the Schools and Town.

Technology support demands continue to exceed current staffing capacity. Service ticket volumes, response times, and the number of users and devices supported demonstrate the need for additional personnel to maintain timely, reliable technical support across the District.

Software as a Service (SaaS) costs continue to rise, with projected industry inflation of 16.4% over the next 12 months. A conservative 12% budget adjustment is requested to maintain existing software subscriptions and services.

The Technology Department's FY28 Goal is to maintain existing technology services while ensuring secure, reliable systems and responsive support for students, educators, and District staff.

Instructional Technology

We believe the goal of education is to prepare our students for lifelong learning and success in a rapidly changing, global society. Technology provides a myriad of opportunities for students to become critical thinkers, problem solvers, and innovators; effective communicators and collaborators; and self-directed learners. An effective way to maximize learning is through the strategic, creative, and age-appropriate use of technology in the classroom, focusing on RISE: Relationships, Inclusivity, Students-First, and Empowered Learners & Educators. Therefore, students, parents, and educators will use communication and information technologies to maximize educational opportunities in the Duxbury community.



Duxbury Public Schools (DPS) must ensure access to technology for the redefinition of learning and for online, standardized testing, requiring continued support and funding by the School Committee and the community. Technology is a rapidly changing force in education, and platforms and hardware undergo constant updating. In addition to preparing students for the world they will live and work in, technology provides exciting opportunities to differentiate and personalize learning, meeting students where they are educationally.

The primary objective of Instructional Technology is to align digital software investments and infrastructure management directly with student growth benchmarks and the four pillars of the Portrait of a Graduate. The requested platforms, tools, and assessments prioritize:

- Increasing Tier 1 academic growth and MTSS subgroup outcomes while expanding equitable access to Tier 1, 2, and 3 digital resources across grade levels.
- Operationalizing formative assessment, timely feedback, and data integration.
- Cultivating Portrait of a Graduate Skills through multi-modal creation.
- Optimizing enterprise digital infrastructure by strengthening a unified K–12 ecosystem, specifically PowerSchool Schoology LMS for secondary course management and Google Workspace for Education for district-wide productivity—to ensure seamless vertical alignment of student technology skills.

The Director of Instructional Technology / Digital Innovation serves as an operational & strategic bridge connecting digital infrastructure, classroom pedagogy, & district systems to drive initiatives across all 4 DPS Strategic Plan objectives. In this role, the Director operationalizes the PoaG by leading the district AI/Technology Committee, establishing ethical AI protocols, & deploying multi-modal creation & academic integrity tools while balancing digital wellness. To drive Student Learning & Growth, the Director manages the technical deployment & rostering of diagnostic & formative assessment software, directly supporting target trajectories toward the district's growth goals for all learners and subgroups. To Empower Faculty and Staff, the role delivers job-embedded PD & optimizes LMS-SIS integrations to eliminate technical friction & build staff efficacy. Finally, the Director maximizes Organizational Partnerships & Infrastructure by securing student data privacy compliance through the Student Data Privacy Alliance, partnering with caregivers via Family University workshops, & auditing software utilization to inform budget decisions.

Projections for costs for SY28 follow percentage increases from individual vendors over the past couple of years. If there were no increases over the past couple of years, a 3.4% increase was calculated to account for inflation and ensure funds for continued access.

1. 100% of core content area curriculum maps across grades K–12 will explicitly embed weekly multi-modal opportunities for students to read, write, speak, and create visual and digital media.
2. Maintain 95% compliance with legally binding Student Data Privacy Agreements (DPAs) across all active digital vendors, while demonstrating observed classroom adherence to district guidelines for responsible AI use and academic integrity across secondary schools.

Athletics

The primary objective of the Duxbury Athletic Program is to maintain our high quality athletic program, while ensuring that every program operates safely, effectively, and in alignment with the District's educational



mission. With 58 athletic teams serving more than 1,600 student-athletes across three seasons, athletics remains an important component of the Duxbury High School experience, providing opportunities for student engagement, leadership development, teamwork, and personal growth. The Duxbury Athletics program was recognized as a Boston Globe Holmes Award Winner for the second consecutive year. The Duxbury Dragons had an impressive 71.82 winning percentage for all Athletic teams during the 2025-2026 school year, topping all other Division II programs. Duxbury Athletics has a longstanding history of success.

The FY28 budget prioritizes the resources needed to sustain current participation levels, maintain appropriate coaching and supervision, provide safe, reliable equipment and uniforms, support facility maintenance, and meet the operational requirements of interscholastic competition. These priorities must be balanced with fiscal responsibility through careful evaluation of expenditures, identification of efficiencies, and exploration of sustainable revenue opportunities that minimize the financial burden on families while preserving equitable access to athletics.

The FY28 budget requests funding to establish two additional paid High School assistant football coaching positions, an assistant coaching position for High School Unified Basketball, an assistant coaching position for Alpine Skiing, and one additional assistant coaching position for Middle School Unified Basketball.

These additional stipend positions are intended to bring student supervision to appropriate ratios, support safe practices and competitions, and ensure appropriate personnel are available to respond to the needs of participating student-athletes. For example, the Varsity Ski team has over 50 student athletes participating, has one of the lowest programmatic costs, and had only one coach supervising this large number of athletes in season. The requested funding reflects a proactive approach to student safety, risk management, and the effective operation of the District's athletic programs while preserving the quality and accessibility of existing offerings.

The proposed budget was developed using a zero-based budgeting approach, with requests evaluated according to current program needs, operational requirements, and the resources necessary to deliver a safe, effective, and high-quality athletic experience. Rather than relying solely on prior-year allocations, the Athletic Department assessed the needs of individual teams and coaching staff to identify and prioritize essential expenditures.

Requested funding supports the actual and evolving costs of maintaining equipment and uniforms, managing facilities, and providing coaches with the tools and resources necessary to fulfill their responsibilities. Through this process, the Department identified opportunities for efficiencies while seeking to allocate available funding equitably across all programs. Each request was considered in relation to its demonstrated need, anticipated impact on student-athletes and coaches, and contribution to overall program effectiveness.

Development of the FY28 Duxbury Athletic Program budget was a collaborative effort involving the High School administration and the facilities and athletics operations manager. Through ongoing communication and a comprehensive review of anticipated expenses, these offices worked together to identify essential expenditures, evaluate existing resources, and prioritize funding requests that support student-athletes, coaches, facilities, and athletic operations.

The Director of Athletics assessed facility-related needs, equipment requirements, maintenance considerations, and safety priorities, while coordinating with the High School Administration to ensure proposed expenditures align with district budget objectives and the educational mission of Duxbury High School.



This collaborative approach resulted in a needs-based budget that considers both the day-to-day requirements of athletic programming and the District's broader operational responsibilities. The overarching goal remains to sustain the breadth and quality of Duxbury Athletics without reducing opportunities for student participation, while maintaining a strong commitment to safety, fiscal accountability, and long-term program sustainability.

Varsity Sports Offered

Fall- Soccer, Golf, Cross Country, Football, Field Hockey, Volleyball, Golf, Rowing/Crew
 Winter- Basketball, Wrestling, Hockey, Indoor Track, Swimming, Diving, Ski, Cheer
 Spring- Softball, Baseball, Lacrosse, Outdoor Track, Tennis, Golf, Baseball, Sailing, Rowing/Crew

Athletic Programs

Coed: Unified Basketball, Middle School Cross Country, Sailing, Ski, Swimming
 Girls: Basketball, Cheer, Cross Country, Field Hockey, Golf, Hockey, Lacrosse, Rowing/Crew, Soccer, Softball, Swimming, Tennis, Indoor Track, Outdoor Track, Volleyball
 Boys: Baseball, Basketball, Cross Country, Football, Golf, Hockey, Lacrosse, Rowing/Crew, Soccer, Swimming, Tennis, Indoor Track, Outdoor Track, Wrestling

Athletic Teams (active)

32 Varsity	2 Middle School, 1 Unified
15 Junior Varsity	2 High School Unified
8 Freshman	

Expense Category	FY26 Actual	FY27 Budget	FY28 Proposed
Staff Salaries (Athletic Director, Operations Support, Athletic Trainer Stipend)	\$178,131	\$169,510	\$174,595
Coaches	\$607,091	\$614,654	\$654,495
Contracted Services (includes Transportation)	\$363,635	\$277,914	\$310,230
Supplies & Materials	\$85,494	\$83,500	\$70,000
TOTAL	\$1,234,352	\$1,145,578	\$1,209,320

**Contracted Services and Supplies & Materials were reconfigured in FY'26 to ensure expenses are charged to appropriate accounts; Transportation and Other Expenses are budgeted in Contracted Services and/or Supplies & Materials*

Food Services

Duxbury Public Schools partners with Chartwells to manage and operate its School Nutrition Program, providing students with nutritious, appealing meals while maintaining compliance with federal and state nutrition standards. The partnership is governed by a competitively procured, multi-year agreement, currently in its fourth year, with annual renewals subject to the requirements established by the Massachusetts Department of Elementary and Secondary Education (DESE) Office for Food and Nutrition Programs. Chartwells continues to provide consistent food service operations and support the District in meeting its programmatic and regulatory responsibilities.

The School Nutrition Program operates through the School Lunch Revolving Fund, which accounts for program revenues and expenditures separately from the District's General Fund operating budget. Revenue includes



federal and state meal reimbursements, food sales, and other allowable program income. Under National School Lunch Program financial guidelines, these funds must be used to support the operation and improvement of the nonprofit school food service program, with expenditures subject to applicable federal and state requirements.

In addition to food, supplies, and contracted food service operations, allowable expenditures may include staffing costs directly attributable to the nutrition program, for example, custodial costs associated with cleaning the cafeterias, as well as the purchase, replacement, and maintenance of food service equipment. These expenditures must be appropriately documented and allocated in accordance with program guidelines.

The District monitors program revenues, expenditures, and fund balances to support financial sustainability and ensure that resources remain dedicated to the School Nutrition Program. The following exhibit provides a five-year comparison of program revenue and expenses, illustrating its financial performance and operating trends over time.

Fiscal Year	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
Revenue	\$1,310,270	\$1,609,414	\$1,579,995	\$1,598,934	\$1,719,240
Expenses	\$808,105	\$1,126,415	\$1,140,744	\$1,541,464	\$1,471,807
Total	\$502,165	\$482,999	\$439,251	\$57,470	\$247,433

**FY26 Revenue includes an FY25 receipt received and recorded after July 1, 2026; Revenue comes from State & Federal reimbursement and a la carte purchases*

Transportation

The Duxbury Public Schools contracts its bus transportation services with First Student. The goal of our student bus transportation is focused on providing efficient and safe travel, while aiming to keep student ride times to less than 30 minutes, across three route tiers, totaling 63 routes and 890 bus stops, serving both the students of Duxbury Public Schools as well as Bay Farm Montessori. We are in year one of a three-year contract with First Student that is scheduled to expire on June 30, 2029. We remain committed to maximizing efficiency and maintaining the high-quality service provided by our chosen vendor.

Ridership

Fiscal Year	# Riders	# Buses	# Bus Monitors	Gr K-6 Riders	Gr 7+ Riders
2019/2020	1,921	21 + 2 K midday	0	N/A	N/A
2022/2023	1,857	21 + 2 K midday	1	1,299	558
2023/2024	1,949	21 + 2 K midday	2	1,287	662
2024/2025	1,929	21	1	1,295	634
2025/2026	1,956	21 + 2 K midday	0	1,297	659
2026/2027	1,938	21	2	1,306	632

Fiscal Year	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
Expenses					



Operating Budget	\$1,649,847	\$1,662,810	\$1,647,358	\$1,539,795	\$1,669,208
Revolving	\$252,595	\$219,552	\$239,598	\$225,435	\$224,615
Total	\$1,902,442	\$1,882,362	\$1,886,956	\$1,765,230	\$1,893,823

Key Operational Transportation Policies and Planning

The department's primary objective for FY28 is to sustain service efficiency while adhering to strict policies and timelines.

- **Eligibility & Fees:** Free transportation is extended to students in grades K-6 residing more than two miles from school (as per MGL Chapter 71, Section 68). Fees are required for students in grades 7-12 and for K-6 students residing less than two miles from school. All students must register for bus service each year.
- **Route Tiers:** Transportation is organized into three tiers: Tier I (Alden School), Tier II (Middle School/High School/Bay Farm), and Tier III (Chandler Elementary School). This structure manages 62 combined routes and 843 combined stops.
- **Capacity Planning:** Large yellow buses are rated for 77 passengers, though the contractor routes are based on an operational capacity of 50 students (two per seat).
- **Registration Enforcement:** To support efficient route planning, the department strictly enforces the July 1st registration deadline. Late registrations incur a \$50 late fee (with a \$600 family cap) and are placed on a waitlist, only being added to routes if space is available. Students newly registered to the School District are not considered late.
- **Future Focus:** The department will continue to prioritize early and clear communication regarding transportation registration and ensuring bus routes and stops are made available through appropriate district channels.

Facilities

The Facilities Department had another very busy and productive year, continuing to maintain, repair, and improve the Town's buildings and properties with extremely limited resources while supporting the day-to-day needs of the community's facilities.

Facilities is responsible for 63 Town properties and is overseen by a small team consisting of a Facilities Director, HVAC Technician, Maintenance Technician, Energy Manager, and part time Operations Manager of Athletics and Facilities. The department also oversees 21 school custodians and 2 buildings and grounds staff members, who are responsible for cleaning and performing maintenance throughout the school properties.

Throughout the year, the Facilities team worked on a wide range of projects designed to address aging infrastructure, improve energy efficiency, maintain safe and functional buildings, and enhance the spaces used by residents, staff, and students.

Some of the major projects and improvements completed or overseen by the Facilities Department this year included:



- Performing Arts Center (PAC): Replaced three sections of the roof to address aging and deteriorated areas.
- Generator Tracking: Installed generator tracking systems at three locations to improve monitoring and management of emergency power systems.
- Alden Cafeteria: Upgraded the lighting to improve the space for students and staff.
- Chandler School: Updated café tables and cubbies, improving both the functionality and appearance of the space.
- Painting of several classrooms and hallways across the district.

In addition to these capital projects, the department continued to manage the many day-to-day repairs, preventative maintenance needs, service calls, and building issues that come with overseeing 63 properties.

The department continued work to strengthen its staff and maintain appropriate coverage across Town facilities. Following the retirement of the Town's HVAC Technician, Facilities hired a new HVAC Technician to continue providing the specialized expertise needed to maintain the Town's numerous HVAC systems.

At the schools, the department hired a part-time custodian at Alden School and an additional after-hours door monitor at the High School to support school operations and building safety.

While many Facilities projects happen behind the scenes, they play an important role in keeping Town and school buildings safe, functional, comfortable, and operational. The department takes pride in continuing to address immediate needs while also working toward long-term improvements that protect the Town's investment in its facilities.

With 63 properties, 21 school custodians, and a small core Facilities staff, the department remains committed to providing reliable service and making responsible improvements that benefit the entire community.

Expense Category	FY27 FTE	FY28 FTE	FY27 Budget	FY28 Proposed Budget
Administrative Support Salaries	0.5	0.5	\$ 40,080	\$ 41,282
Other Support Salaries	23.5	24.0	\$ 1,635,561	\$ 1,701,438
Contracted Services	0.0	0.0	\$ 1,653,578	\$ 1,722,698
Supplies and Materials	0.0	0.0	\$ 175,000	\$ 179,900
Grand Total	24.0	24.5	\$ 3,504,219	\$ 3,645,318



CAPITAL BUDGET

The Duxbury Public Schools Capital Budget represents the first critical step in our annual financial planning. Based on Massachusetts General Laws (MGL) Chapter 44 and Chapter 70, and the Town of Duxbury Financial Management Policies, our strategic capital framework uses an Asset-Based Replacement Model and a 5-Year Capital Plan to protect town-owned physical assets, ensure operational continuity, and prevent catastrophic failures.

In recent fiscal cycles, Duxbury's school and municipal capital needs have increased significantly, while available funding remained limited, compounding deferred maintenance across school facilities, building systems, and instructional technology.

The district takes a disciplined approach to capital prioritization. Capital requests typically originate from the Director of Facilities and the Chief Technology Officer, with input from the building Principals. Through prioritization, leadership reduced initial requests to 20.3% of the total FY28 identified need, prioritizing essential safety, infrastructure, and instructional items. Over 79% of identified capital needs have been postponed to balance municipal fiscal constraints.

Over the past few years, unprecedented inflation in construction labor, roofing materials, mechanical equipment, HVAC, and technology hardware has reshaped capital planning. Deferring necessary repairs, such as compromised roofs and failing HVAC, no longer saves money; it exponentially increases future replacement costs because of compounding material inflation and structural degradation. Our FY28 prioritized plan balances immediate fiscal restraint with protecting Duxbury's physical assets from escalating long-term repair costs.

According to guidance from the Division of Local Services from the Massachusetts Department of Revenue, a capital expenditure must meet one or more of the following conditions:

- Useful life and cost threshold: The project or asset must have an estimated useful life of five or more years and a cost exceeding \$25,000. This threshold can be adjusted by local policy.
- Eligible for borrowing: The expense is one for which a municipality is legally allowed to borrow money under MGL c. 44, §§ 7 and 8.
- Property and construction: The expenditure is for acquiring real property, new construction, or major rehabilitation of a facility.
- Major equipment: This refers to the purchase or long-term lease of significant equipment or vehicles with a useful life of five years or more.
- Infrastructure improvements: The project involves improvements to physical infrastructure, such as streets, sidewalks, and stormwater drains, that extend their useful life.
- Planning and design costs: Expenses for planning, engineering, or design services for a qualifying capital project are also eligible.
- Bulk purchases: The bulk purchase of similar items (e.g., software, furniture, radios) with a useful life of three or more years is allowable if the total aggregate cost exceeds \$25,000.
- In Duxbury, "Capital Light" items are expenditures that meet the capital requirements listed above, but their cost is \$25,000 or less.



In Massachusetts, eligible school department capital budget items are primarily for long-term, non-recurring expenses related to school facilities, major equipment, and infrastructure. Allowability is governed by Massachusetts General Laws (MGL) Chapter 44 and Chapter 70, with oversight by agencies such as the Massachusetts School Building Authority (MSBA).

Common school department eligible capital items:

- Building construction and renovation: This includes large-scale projects, such as new school buildings, as well as major additions, renovations, and alterations to existing facilities.
- Major repairs and maintenance: Significant repairs that extend the useful life of a building are considered capital expenditures. Examples include roof replacements, upgrades to mechanical and electrical systems, and replacements of windows and doors.
- Equipment: The purchase of major equipment, including large-scale technology, furniture, large-scale curriculum purchases, and vehicles, with a useful life of five or more years.
- Physical infrastructure improvements: Projects such as upgrading HVAC systems to enhance indoor air quality are eligible.
- Accessibility and environmental modifications: Upgrades to meet accessibility standards or to address environmental health hazards.
- A feasibility study, engineering design services, or consultant services that are ancillary to a future capital improvement project. (Source: [*Town of Duxbury Financial Management Policies \(Revised and Adopted by Board of Selectmen 8-27-18\)*](#))

[General Bylaws in the Town of Duxbury](#) outline the fiduciary responsibilities of the Town Manager and the Town Committees. The Fiscal Advisory Committee consists of nine members appointed by the Town Moderator for three-year staggered terms. When practical, at least three members will be former members of the Finance Committee. The primary focus of the Fiscal Advisory Committee is to advise the Selectboard members, Town Manager, Finance Committee, and Town Meeting on strategic planning and long-range financial management. Before a warrant for Town Meeting is published, the Town Manager transmits a copy to the Chairman of the Fiscal Advisory Committee. The Committee reviews annual financial projections and prepares recommendations regarding overall financial management, including capital expenditures and the use of borrowed funds. The Fiscal Advisory Committee also consults with any town departments, officers, committees, or employees having information pertaining to warrant articles on the following matters:

- (a) The acquisition or improvement of land;
- (b) New construction or major reconstruction of town facilities such as streets, bridges, or buildings;
- (c) Renovation or preventive maintenance projects not normally undertaken within a department;
- (d) Capital expenditure or project with a cost of \$100,000 or more;
- (e) Any article pertaining to or involving the use of group insurance, town retirement, borrowing, or the Stabilization Fund.

Following its financial analysis, the Fiscal Advisory Committee returns its recommendations to the Selectboard members, the Town Manager, and the Finance Committee, which are included with a copy of the warrant when published for distribution.



Capital Budget Process Overview

The School Department maintains long-term Capital plans for furniture, routine maintenance, and facility repair, as well as a technology device and infrastructure replacement plan. Over the past five fiscal years, several capital repairs, facility improvements, technology, equipment, and curriculum needs were approved through the Capital process. Highlights of recent Capital investments are outlined below:

<i>Budget Year Funded</i>	<i>Location</i>	<i>Capital Category</i>	<i>Title</i>	<i>Status</i>	<i>Amount</i>
2023	Districtwide	District	Furniture Replacement		\$42,360
			Instrument Replacement		\$17,877
		Facilities	Phase I School Safety & Security		\$150,000
		Technology	Meraki Access Point Replacement Part 2		\$398,598
			VOIP Phone System and Handset Refresh/Replacement (Town/School Request)		\$138,475
	Steele Athletic Complex	Facilities	Steele Athletic Complex Upgrade - Track/Turf		\$489,400
2023 Total					\$1,236,710
2024	Alden	Facilities	Alden Roof Replacement/Restoration (Phase I)		\$500,000
			Alden/PAC Boilers (Phase I)		\$465,000
	Alden and Chandler	Facilities	Elementary Bathroom Renovations/Upgrades		\$400,000
	Chandler	Facilities	Chandler North & South Playground Project Phase I		\$100,000
	Districtwide	District	District Furniture Replacement		\$40,000
		Technology	Technology - District Switches		\$513,140
	High School	Technology	Technology - DHS iMac Computer Replacement		\$102,635
	Middle and High Schools	Facilities	DMS/DHS Instrument Replacement	Complete	\$21,034
2024 Total					\$2,406,628
2025	Alden	Facilities	Alden Repair/Renovations	Complete	\$485,000
			Alden School Roof Phase III	Complete	\$215,000
	Alden and Chandler	Technology	Procurve Switches, Alden Chandler Core, Meraki Access Points PAC	Complete	\$112,152
			School PA Systems (Alden/Chandler)	Complete	\$116,000
	Chandler	Facilities	Facility - Bird Netting	Complete	\$25,520
	Districtwide	Facilities	District HVAC	Complete	\$150,000



			School Roof Repairs	Complete	\$250,000
			School Safety Phase II	Complete	\$200,000
			School; Safety Add'l Phase I	Complete	\$40,000
		Technology	Security Cameras	Complete	\$75,000
	High School	Facilities	DHS Open Classroom Renovation	Complete	\$250,000
	Middle and High Schools	Technology	Chromebooks 6-12 Lease Year 1	Complete	\$145,000
	Steele Athletic Complex	Facilities	Onion Field	Complete	\$38,265
2025 Total					\$2,101,937
2026	Alden/Chandler	District	Curriculum (Elementary ELA)	Complete	\$350,000
	Districtwide	Facilities	Facility - Abatement	On Going	\$20,000
			Facility - Roof Repair	On Going	\$50,000
		Technology	Technology (Access Points)	Complete	\$105,388
	MS/HS	Technology	Chromebooks 6-12 Lease Year 2	On Going	\$145,000
2026 Total					\$670,388
2027	Alden	Facilities	Alden School Feasibility Study	In Process	\$1,750,000
	Chandler	Facilities	Chandler HVAC Exhaust Fans	In Process	\$60,000
	Districtwide	Technology	Staff Device Refresh (Year 1 of 4 Lease)	On Going	\$95,000
	MS/HS	Technology	Chromebooks 6-12 Lease Year 3	On Going	\$145,000
	PAC	Facilities	Roof Repairs & Replacement (PAC)	Complete	\$270,000
2027 Total					\$2,320,000

FY28 Capital Requests Summary

Building upon prior capital investments, the School Department continues to evaluate its facilities, infrastructure, technology, equipment, and instructional resources to identify both immediate and long-term needs. For FY28, the District identified more than \$10 million in capital needs for a single fiscal year. Recognizing the competing priorities and financial demands across the Town, the District has prioritized its request and is recommending approximately \$2.1 million, representing roughly 20% of its identified needs.

The following table summarizes the School Department's recommended FY28 capital priorities. Additional information regarding the scope, justification, and anticipated impact of each request is provided in the individual project summaries that follow.



Location	Request	Cost
District	Facilities <ul style="list-style-type: none"> ● Heating and Ventilation (HVAC) <ul style="list-style-type: none"> ○ Chandler Office RTU ○ Alden 104 Univent ○ Chandler gym ○ Districtwide HVAC ● Building Infrastructure and Envelope <ul style="list-style-type: none"> ○ Roofs - Alden ○ Flooring - Chandler 	\$1,020,000
District	Technology <ul style="list-style-type: none"> ● Infrastructure <ul style="list-style-type: none"> ○ Core switch ● Operational Technology <ul style="list-style-type: none"> ○ Classroom audio Topcat systems ○ Classroom projectors/displays ○ Student Chromebook Lease - Year 4 of 4 ○ Staff Device Lease - Year 2 of 5 	\$1,000,000
District	Facilities Equipment and Furnishings <ul style="list-style-type: none"> ● Furniture ● Mower 	\$105,000
Total		\$2,125,000

While this approach reflects a deliberate effort to balance immediate priorities with the Town's overall financial capacity, the remaining needs do not disappear. Continued deferral of critical building maintenance, technology replacement, and instructional resources can increase future costs, place additional pressures on operating budgets, and affect the educational environment.

The District's five-year capital plan provides a framework for evaluating these needs, establishing priorities, and planning investments over time. Addressing these challenges will require continued coordination between the School Department and Town to ensure that available resources are directed toward the most pressing needs while supporting the long-term sustainability of Duxbury's public facilities and services.

Facilities - \$1,065,000

- Heating and Ventilation (HVAC) - \$570,000
Given the extensive amount of HVAC equipment in the schools, we need to ensure the HVAC systems operate efficiently and reach their full expected lifespan; several components and devices require replacement or upgrades. A one-time capital investment would not be sufficient to maintain the system long-term. Instead, we recommend a phased, sustainable approach to upgrades and replacements over time to extend the system's operational life and avoid future costly breakdowns.



- Key priority installations for FY28 include Chandler Office Rooftop Unit (RTU), Alden 104 Univent, Chandler Gym, and other Districtwide HVAC
- Building Infrastructure and Envelope - \$450,000

Maintaining building infrastructure is vital to preserving structural integrity, preserving moisture infiltration, ensuring healthy indoor air quality, and protecting interior educational spaces from costly environmental damage. Following the comprehensive roof audit conducted by The Garland Company, Inc. (March 2023), the district continues to systematically address severely compromised roof sections to protect the building envelope

 - Primary projects include the Alden cafeteria, addressing compromised roof sections past their serviceable life, and targeted Chandler School flooring replacement in high-wear areas to eliminate tripping hazards and maintain clean, safe floor surfaces.
- Facilities Equipment and Furnishings - \$105,000

Supports scheduled asset replacements required for daily operations, including school furniture to replace damaged or broken team and classroom furniture and a commercial grounds mower to support districtwide athletic field and facility grounds maintenance.

Technology Infrastructure and Instructional Technology - \$1,000,000

- Core Switch - The district's core network switch is approaching nine years old and routes and connects all of our schools. Every device on our network, including computers, phones, wireless access points, security cameras, door locks, and other building systems, relies on this equipment. It also connects our school buildings to the town through our municipal fiber network. Given its age and critical role in our infrastructure, this device represents a significant single point of failure and an increasing operational and security risk. Proactive replacement is necessary to maintain network security, reliability, and operational continuity across the district.
- Classroom Audio Topcat Systems - Our classroom audio systems have also exceeded their expected useful life, with some equipment originally due for replacement in 2019. The existing Topcat and Lightspeed systems are beyond their supported lifecycles, and replacement microphones and other parts are becoming nearly impossible to locate. These systems are particularly important for students with IEPs and other accommodations that require classroom audio support. Continued reliance on unsupported equipment increases the risk of classroom disruptions and our inability to consistently provide required accommodations. Replacement is necessary to keep these systems reliable and ensure we can continue meeting all students' needs.
- Classroom Projectors/Displays - Our high school and middle school projectors are now approximately 13 years old, well beyond the recommended 7-8 year replacement cycle. Based on industry standards, these devices should have been replaced beginning in FY21, and we've managed to get nearly twice their expected useful life out of them. We're now experiencing more frequent failures, replacement parts are increasingly difficult to source, and interactive functionality has become unreliable in most classrooms. These projectors are essential to daily instruction, and continued reliance on equipment that has significantly exceeded its expected useful life increases the risk of failures and disruptions to teaching and learning. Proactive replacement is necessary to maintain reliable instructional technology in our classrooms.



- Student Chromebook Lease, Year 4 of 4 - In FY28, the Duxbury School Department will be in year four of a four-year Chromebook lease. The decision was made to lease the student laptops to be as fiscally responsible as possible with predictable yearly costs and to minimize costly laptop repairs by owning our own devices.
- Staff Device Lease, Year 2 of 5 - In FY28, the Duxbury School Department will be in year two of a five-year MacBook lease. The decision was made to lease staff laptops to be as fiscally responsible as possible, with predictable yearly costs, and to minimize costly laptop repairs by owning our own devices.

Major Capital Milestone: Alden School Building Project (MSBA)

Duxbury has officially advanced into the Feasibility Study and Schematic Design Phase of the Massachusetts School Building Authority (MSBA) program with its Alden School Building Project. Following the successful passage of the Town Meeting warrant article and subsequent election debt exclusion in March 2026, the town has secured dedicated funding to conduct an exhaustive, in-depth evaluation and analysis of the existing school building, assess educational needs, and explore renovation, addition, or new construction options to determine the solution that best meets the needs of students and the community.

Long-term Capital Planning

Duxbury Public Schools has developed a [long-term Capital plan](#) spanning Athletics, Facilities, Music, Technology, Curriculum, and District Operations. However, given the fiscal challenges the Duxbury community continues to face, the district has postponed prioritized capital requests until funding is identified or the priority need escalates. The FY28 Prioritized Capital Budget of \$2,125,200 represents a balanced, disciplined approach that protects critical health, safety, building envelope, network security, and instructional assets while respecting the Town's current fiscal realities.

Category	ion	28	29	30	31	32
	Alpine Ski Team Uniform Replacements (TBD)	0	0	0	0	0
	DHS gymnasium scoreboards and shot clock	0	30,000	0	0	0
	Fence around Turf - 8' fence	0	0	0	104,710	0
	Gymnasium Floor DMS/DHS refinish and update logo	0	0	0	0	0
	Netting around DCF/Brooks	0	0	0	0	0
	New Golf Cart	15,000	0	0	0	0
	New Turf Steele DCF/Brooks	0	0	2,000,000	0	0
	Pressbox Expansion (elevator lift?)	0	0	50,000	0	0
	Replacement - 3 x High Jump Mats MF Athletic	12,000	0	0	0	0
	Replacement Athletics Van	100,000	0	0	0	0
	Replacement Lacrosse Cages for DCF/Brooks Gilman	3,000	0	0	0	0
	Replacement of one complete Cheerleading Mat	10,000	0	0	0	0
	Stadium Seating on hillside of turf field	0	0	0	1	0
	Steele Field Lights	0	350,000	0	0	0
	Steele Track Reconditioning	0	0	0	1	0



Category		ion	28	29	30	31	32
		Turf field scoreboard	0	250,000	0	0	0
		Wrestling Mat Storage	0	50,000	0	0	0
		AC Univents Room 104	40,000	0	0	0	0
		Accessible Matting for playground	0	0	1	0	0
		Alden Ceiling Replacement - 1949 wing	200,000	0	0	0	0
		Alden elevators	0	0	180,000	0	0
		Alden Flooring supplies for Alden classroom wing first floor	20,000	0	0	0	0
		Alden kitchen backup generator for walk-in and freezer	400,000	0	0	0	0
		Alden School backup generator for emergency lights	0	0	0	600,000	0
		Cafeteria Roof	400,000	0	0	0	0
		Drainage remediation	200,000	0	0	0	0
		New Playground	0	0	0	0	200,000
		Replace roof drains and pavement at Entrance	0	450,000	0	0	0
		Roof (Section A, Gym)	175,000	0	0	0	0
		Roof (Section C, 1st story)	90,000	0	0	0	0
		Roof (Section C, 3rd story section)	900,000	0	0	0	0
		Unanticipated Major Repairs	30,000	30,000	30,000	30,000	30,000
	ols	Furniture Replacement	60,000	60,000	60,000	60,000	60,000
		Add air conditioning to Teacher's Room	25,000	0	0	0	0
		Air Conditioning Cafeteria (roof HVAC unit was removed several years ago)	0	0	0	0	0
		Chandler Back Playground Replacement	0	0	100,000	0	0
		Chandler Boiler Replacement (3)	0	210,000	0	0	0
		Chandler HVAC	80,000	0	0	0	0
		Chandler Replace (6) water fountains with hydration stations	60,000	0	0	0	0
		Chandler Tile Replacement: North/South and cafeteria hallway	56,620	0	0	0	0
		Drop ceiling Replacement	0	365,000	0	0	0
		Entrance Metal Floor Grills	15,000	0	0	0	0
		Flooring - back entrance (lobby & stairs)	15,000	0	0	0	0
		Handicap Ramp Rebuild	250,000	0	0	0	0
		Loading Dock Repair	100,000	0	0	0	0
		Main Office Floors	0	0	0	20,000	0
		Metal handrail netting near cafeteria and gym	0	0	0	0	0
		New Teacher Mailboxes and base cabinets in Chandler Main Office	0	0	0	0	0
		Painting	80,000	0	0	0	0



Category		ion	28	29	30	31	32
		Replace HVAC in Gym	450,000	0	0	0	0
		Resurface PIP (After 5 years)	0	15,000	0	0	110,000
		Tile Chandler Office Floor - Building Renovations & Roof Repairs	150,000	0	0	0	0
		Tile Replacement in Chandler front lobby and back entryway	200,000	0	0	0	0
		Unanticipated Major Repairs	30,000	30,000	30,000	30,000	30,000
		Window Replacement	1	0	0	0	0
		Abatement	20,000	20,000	20,000	20,000	20,000
		BMS & Controller Upgrades	50,000	50,000	50,000	50,000	50,000
		Complete Painting of all Classrooms and Hallways	120,000	120,000	120,000	120,000	120,000
		Door/Hardware Replacement	15,000	15,000	15,000	15,000	15,000
		Golf Cart for Facilities & Grounds	15,000	0	0	0	0
		HVAC	50,000	50,000	50,000	50,000	50,000
		LED Upgrades	40,000	40,000	40,000	0	0
		Roof Repairs	50,000	50,000	50,000	50,000	50,000
		Scissor Lift	23,000	0	0	0	0
		Small Mower	20,000	0	0	0	0
		Storm Drain Cleaning	20,000	20,000	0	0	0
		Tractor/Mower	23,000	0	0	0	0
		Upgrade/Expand Keyless Entry	20,000	0	0	0	0
		Walkway and Curb Improvements	200,000	0	0	0	0
	S	DHS/DMS Renovations - Install new library carpeting	150,000	0	0	0	0
		Upgrading Lighting Panels	1	0	0	0	0
ool		DHS Door # 1 (Handicap door) does not close	0	0	0	0	0
		Front parking lot trenches redug	0	0	0	0	0
		Lights and Fans on Main Street	0	0	35,000	0	0
		Replace existing curb with granite curbing (front of DHS)	0	0	0	100,000	0
		Unanticipated Major Repairs	30,000	30,000	30,000	30,000	30,000
chool		Elevator repairs	0	0	100,000	0	0
		Unanticipated Major Repairs	30,000	30,000	30,000	30,000	30,000
		Fans for Atrium	0	0	0	0	25,000
		Lighting Upgrade	100,000	0	0	0	0
		PAC Carpet Replacement: Stairs and landings of Performing Arts Center	75,000	0	0	0	0
		Replace PAC RTU	200,000	0	0	0	0
		Roof (Section Z)	0	1,000,000	0	0	0
		Unanticipated Major Repairs	30,000	30,000	30,000	30,000	30,000



Category		ion	28	29	30	31	32
		Field Netting Replacement	38,000	0	0	0	0
		Unanticipated Major Repairs	30,000	30,000	30,000	30,000	30,000
		Purchase of missing pieces for Acoustic Performance Shell	0	0	0	0	0
Asset		Curriculum	300,000	300,000	300,000	300,000	300,000
Technology		Chandler/Alden - All Classrooms need Top Cat Sound System Installed	134,000	0	0	0	0
		Printers	20,000	0	0	0	0
		Projectors/Smart Displays	336,399	0	0	0	0
		Classroom Collaboration Devices (Apple TV, Document Cameras	92,000	\$0	0	0	0
		iPads - Gr K & 1, SPED, and increase to 25/cart	262,500	\$0	0	0	0
		Projectors/Smart Displays	189,000	\$0	0	0	0
		Student Chromebooks - Gr 2-5	405,200	\$0	0	0	465,980
		Backup and Disaster Recovery Replacement	0	\$0	0	0	0
		Backup and Disaster Recovery	0	\$0	0	0	0
		Cafeteria PO PCs	14,634	\$0	0	0	0
		Creative Imaging / Photo iMacs	53,496	\$ -	0	0	0
		Dragon TV/Video Production iMacs	44,580	\$ -	0	0	0
		Firewalls	148,782	\$0	0	0	0
		IA Chromebook devices	0	\$27,816	0	0	0
		iMac workstations - front office staff	0	\$0	0	0	0
		iPads - Special Education	42,500	\$0	0	0	0
		iPads - Staff	8,000	\$0	0	0	0
		Music Tech iMacs	62,412	\$ -	0	0	0
		PAC Sound System ADA Compliance	0	0	\$0	\$0	0
		Radios - Public Safety/Building Communications	9,000	\$0	60,839	0	10,620
		Server replacements for Security Camera Server and Security Camera replacements	330,000	\$0	\$0	\$0	0
		Staff device refresh	85,044	\$85,044	85,044	0	0
		Switches (wired networking)	300,000	\$0	0	617,996	0
		Traditional Servers	0	\$0	0	0	0
		UPS - Battery Backups	150,000	\$0	0	0	0
		Virtual Desktop Infrastructure	190,000	\$0	0	0	0
		Virtualized server infrastructure	0	\$0	0	0	0
		VoIP Phones - Server/Virtualized/Cloud and Handsets	156,377	\$0	0	0	0
		Wireless access points	0	\$108,900	457,862	0	159,962
	S	Building PA System	120,000	\$0	0	0	0
		Building Timekeeping	90,000	0	\$0	\$0	0



Category		ion	28	29	30	31	32
		CCTV	321,015	\$0	0	0	0
		Chromebook Lease (Gr 6-12)	145,000	0	\$0	\$516,353	0
		DHS/DMS Top Cat Sound System replacements	416,035	\$0	0	0	0
		Projectors/Smart Displays	400,000	\$0	\$0	\$0	0
gy/PAC		Performing Arts Center Projector	100,000	\$40,300	\$0	\$0	0



Historical and Projected Enrollment in Grade Combinations

The 2026 NESDEC projected enrollment trends exhibit shown below, summarizes an analysis of historical and projected student enrollment trends, which provides a foundational context for the proposed resource allocations and staffing needs.

NESDEC Projected Enrollment

School District: Duxbury, MA

10/29/2026

Enrollment Projections By Grade*																				
Birth Year	Births*		School Year	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	UNGR	K-12	PK-12
2021	146		2026-27	49	190	193	204	192	227	197	215	197	197	189	200	191	169	10	2571	2620
2022	124		2027-28	49	191	195	192	210	193	225	194	214	195	189	185	193	188	10	2574	2623
2023	118		2028-29	49	182	196	194	198	211	191	222	193	211	187	185	179	190	10	2549	2598
2024	122		2029-30	49	188	187	195	200	199	209	188	221	191	202	183	179	176	10	2528	2577
2025	136	(prov.)	2030-31	50	209	193	186	201	201	197	206	187	218	183	197	177	176	10	2541	2591
2026	129	(est.)	2031-32	50	199	215	192	192	202	199	194	205	185	209	179	190	174	10	2545	2595
2027	126	(est.)	2032-33	50	194	204	214	198	193	200	196	193	203	177	204	173	187	10	2546	2596
2028	126	(est.)	2033-34	50	194	199	203	220	199	191	197	195	191	194	173	197	170	10	2533	2583
2029	128	(est.)	2034-35	51	197	199	198	209	221	197	188	196	193	183	189	167	194	10	2541	2592
2030	129	(est.)	2035-36	51	199	202	198	204	210	219	194	187	194	185	179	182	164	10	2527	2578
2031	128	(est.)	2036-37	51	197	204	201	204	205	208	216	193	185	186	181	173	179	10	2542	2593

Note: Ungraded students (UNGR) often are high school students whose anticipated years of graduation are unknown, or students with special needs - UNGR not included in Grade Combinations for 7-12, 9-12, etc.

Based on an estimate of births

Based on children already born

Based on students already enrolled

*Birth data provided by Public Health Vital Records Departments in each state.

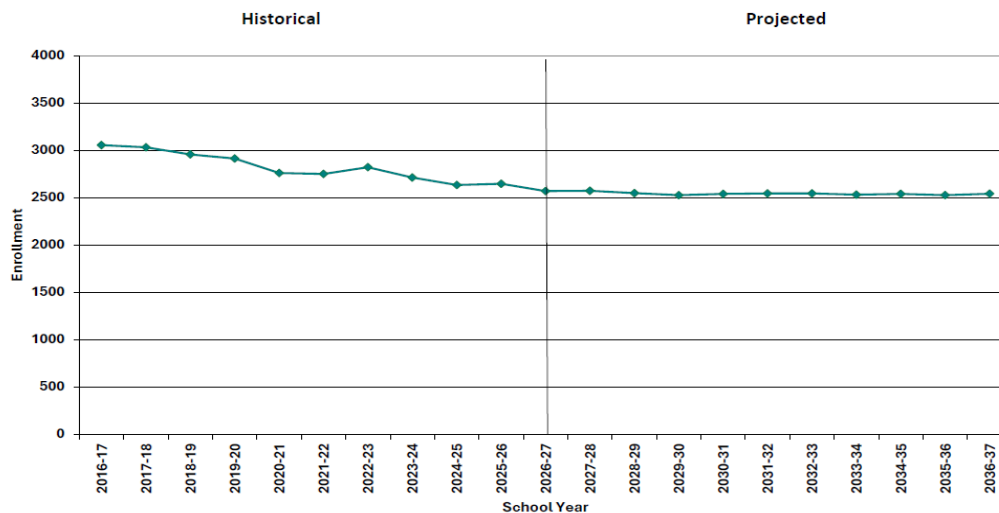
** < 10 Not reported, to protect subgroups with fewer than 10 students.

Projected Enrollment in Grade Combinations*										
School Year	PK-5	K-5	K-2	3-5	6-8	K-8	PK-8	PK-2	6-12	9-12
2026-27	1252	1203	587	616	609	1812	1861	636	1358	749
2027-28	1255	1206	578	628	603	1809	1858	627	1358	755
2028-29	1221	1172	572	600	626	1798	1847	621	1367	741
2029-30	1227	1178	570	608	600	1778	1827	619	1340	740
2030-31	1237	1187	588	599	611	1798	1848	638	1344	733
2031-32	1249	1199	606	593	584	1783	1833	656	1336	752
2032-33	1253	1203	612	591	592	1795	1845	662	1333	741
2033-34	1256	1206	596	610	583	1789	1839	646	1317	734
2034-35	1272	1221	584	627	577	1798	1849	645	1310	733
2035-36	1283	1232	589	633	575	1807	1858	650	1285	710
2036-37	1270	1219	602	617	584	1813	1864	653	1313	719

Projected Percentage Changes			
School Year	K-12	Diff.	%
2026-27	2571		
2027-28	2574	3	0.1%
2028-29	2549	-25	-1.0%
2029-30	2528	-21	-0.8%
2030-31	2541	13	0.5%
2031-32	2545	4	0.2%
2032-33	2546	1	0.0%
2033-34	2533	-13	-0.5%
2034-35	2541	8	0.3%
2035-36	2527	-14	-0.6%
2036-37	2542	15	0.6%
Change		-29	-1.1%



Grades K-12 Historical & Projected Enrollment



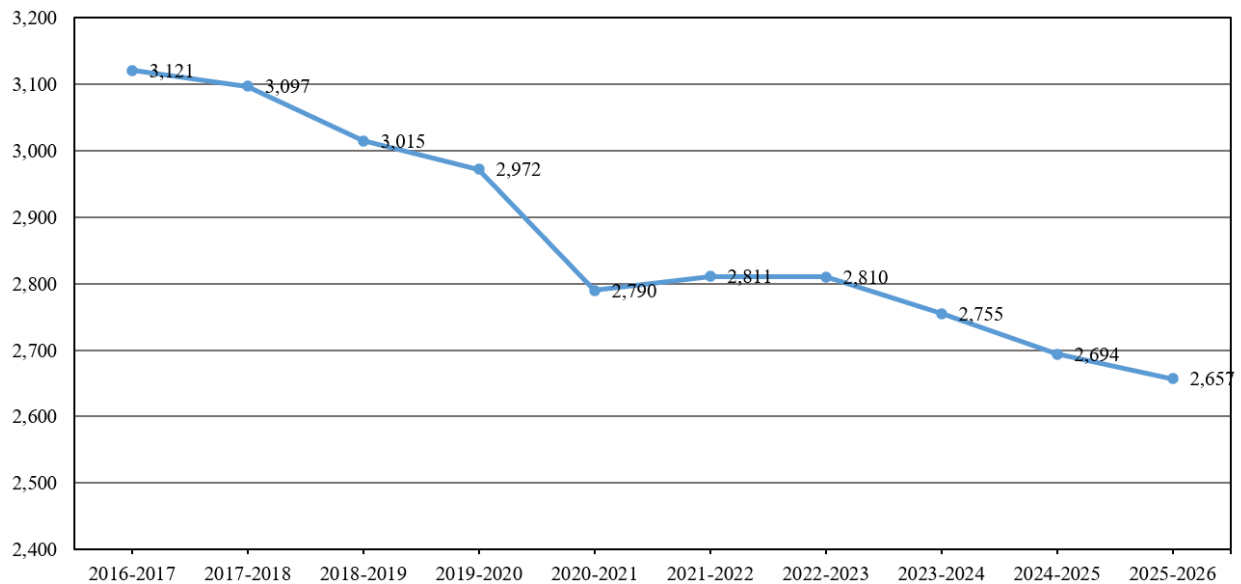


INFORMATIONAL

Total Student Enrollment

This exhibit presents the official, verified headcount of all students in the district as of October 1 of the prior school year, which serves as the foundation for nearly all financial calculations. This figure is essential because state aid (Chapter 70 funding) and many staffing ratios are directly based on the district's official enrollment count.

Total DPS Enrollment October 1



Source: [DESE School and District Profiles](#)

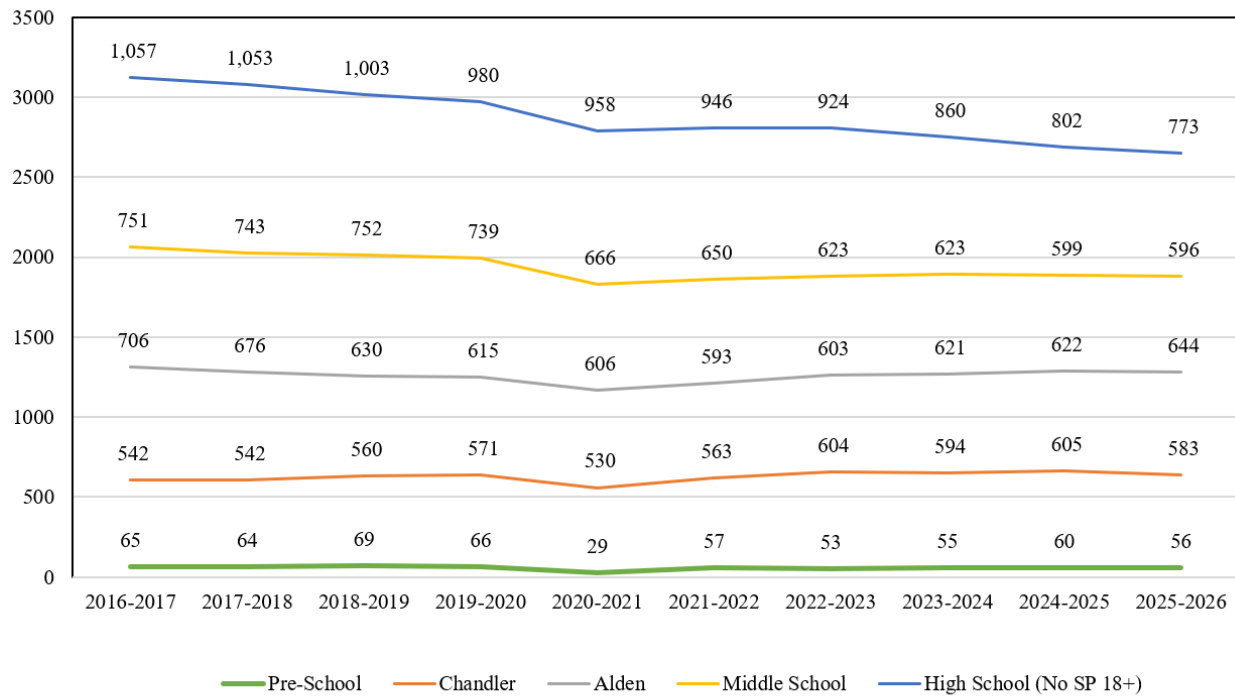
Enrollment on above chart is as of October 1, 2025



Student Enrollment by School

This exhibit breaks down total enrollment by individual school/location and usually by grade level, providing the necessary detail to justify the staffing levels and resource allocations seen in location-specific budget exhibits (like the *FY28 Budget by Location*). This data explains *why* the budget allocation is distributed the way it is across Pre-K, Alden, Chandler, DMS, and DHS.

DPS Enrollment by School October 1



Enrollment on above chart is as of October 1, 2025



Student Demographics

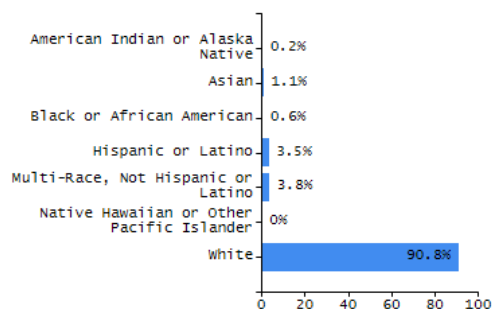
Enrollment by Race/Ethnicity (2025-26)		
Race	% of District	% of State
American Indian or Alaska Native	0.2	0.2
Asian	1.1	7.6
Black or African American	0.6	10.4
Hispanic or Latino	3.5	26.2
Multi-Race, Not Hispanic or Latino	3.8	4.8
Native Hawaiian or Other Pacific Islander	0.0	0.1
White	90.8	50.8

Enrollment by Gender (2025-26)		
	District	State
Female	1,294	437,445
Male	1,362	461,770
Nonbinary	1	1,272
Total	2,657	900,487

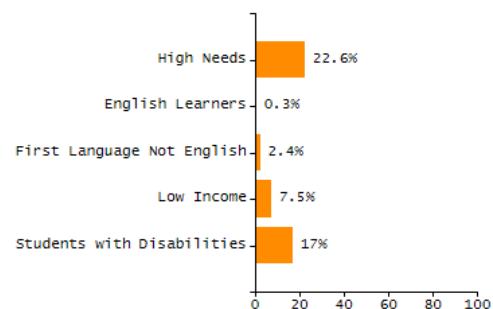
2025-26 Enrollment

District Type	Number of Schools	Enrollment	Grades Served
Public	4	2,657	PK - 12

Student Race and Ethnicity



Selected Populations



Source: [DESE School and District Profiles](#)

**District Enrollment Data****June 1, 2026 (SIMS)**

PK	K	1	2	3	4	5	6	7	8	9	10	11	12	12+	Total
61	184	207	188	224	201	219	195	199	202	199	194	169	204	4	2655

October 1, 2026

PK	K	1	2	3	4	5	6	7	8	9	10	11	12	12+	Total
48	190	192	203	191	226	196	214	194	197	187	198	186	168	6	2596

Out-of-District

26

Homeschool	Total Approved Homeschool Plans K-12
2021-2022	23
2022-2023	13
2023-2024	12
2024-2025	13
2025-2026	17
2026-2027	18

Homeschool Students by Grade Level	#
Kindergarten	1
Grade 1	1
Grade 2	2
Grade 3	3
Grade 4	0
Grade 5	3
Grade 6	0
Grade 7	1
Grade 8	3
Grade 9	0
Grade 10	3
Grade 11	1
Grade 12	0
Total	18



Chandler Enrollment and Class Size

Chandler School			Desirable Class Size
Kindergarten	Chris Burke	20	18
	Heather Ferreira	19	18
# of classes	Susan Green	19	18
10	Lauren Mahoney	20	18
Enrollment	Natalie Priscella	18	18
190	Sherri Sewall	20	18
Average	Julia Smith	18	18
19.13	Myrsini Smith	19	18
	Mia Sullivan	18	18
	Amanda Todd	19	18
Grade 1	Karen Beary	20	18
	Nicki Hart	18	18
# of classes	Bridget Henderson	18	18
10	Kristina Josselyn	19	18
Enrollment	Katherine Katapodis	20	18
192	Jesse Keith	18	18
Average	Darcie MacDonald	21	18
19.20	Haley Reardon	18	18
	Cassandra Sweeney	19	18
	Courtney Zysk	21	18
Grade 2	Sue Burt	21	18
	Katie daGraca	20	18
# of classes	Maura Doyle	19	18
10	Kaitlin Dunn	21	18
Enrollment	Melissa Faherty	20	18
203	Jennifer Flashner	22	18
Average	Cathy Held	22	18
20.30	Kendall Hoover	20	18
	Emily Joyce	19	18
	Kate Lee	19	18
	Total K-2 Enrollment:	585	
	Total Chandler Enrollment:	633	

Integrated PreK	AM	PM
Bethany Baird	10	Ext. Day
Schuyler Cristoforo	11	8
Lisa Sisoian	11	8
Alden Enrollment and Class Size		
Total PreK Enrollment:	48	



Alden School				Desirable Class Size
Grade 3		Erin Miele	18	20
		Kathy Hanlon	20	20
# of classes		Courtney McDonough	20	20
10		Katie Santos	19	20
Enrollment		Erin Martin	20	20
191		Kelly Murray	19	20
Average		Rachel Files-Goulding	18	20
19.10		Dawn Hastings- Ely	19	20
		Shannon Doel	19	20
		Eliz LaValle	19	20
Grade 4				
		Rachel Stadelmann	21	20
# of classes		Carey Fryar	23	20
10		Amy Ball	22	20
Enrollment		Lynne Rinkus	23	20
227		Merri Morgan	22	20
Average		Becky Wigmore	23	20
22.70		Jake Sheptyck	23	20
		Doug Sulkala	23	20
		Kate Rose	23	20
		Summer Bejarano	24	20
Grade 5		Cindy Scully	19	20
		Kyla Devin	19	20
# of classes		Susan Riser	18	20
10		Meghan Kelly	18	20
Enrollment		Katelyn Holt	21	20
196		Nick Tam	20	20
Average		Abby Armstrong	20	20
19.60		Lynsey McNeil	21	20
		Bridget Thompson	19	20
		Stacy Murphy	21	20
		Total Alden Enrollment:	614	

**Duxbury Middle School Class Size 2026-2027****English**

Course	Sections	Average Size	Range of Size
Reading (G6)	10	21.3	19-24
Writing (G6)	10	21.3	18-24
English 7	10	19.2	14-24
Critical Reading (G7)	10	19.2	11-26
English 8	10	19.5	13-26

Science

Course	Sections	Average Size	Range of Size
Science 6	10	21.3	20-24
STEM 6	10	21.3	16-25
STEM 7/8	7	22.7	11-27
Code Academy	2	23	22-24
Science 7	10	19.2	14-25
Science 8	10	19.5	15-25
Technology Education	10	19.2	8-25
TV Studio	2	16	14-18

Social Studies

Course	Sections	Average Size	Range of Size
Geography & Anc. Civ I	10	21.3	19-24
Geography & Anc. Civ II	10	19.2	19-24
Civics	10	19.5	15-25

Art



Course	Sections	Average Size	Range of Size
6th Visual Art + Design	10	21.3	16-25
Art 7	4	25.7	25-26
Art 8	1	25	25

Math

Course	Sections	Average Size	Range of Size
Math 6	10	21.3	19-23
Honors Math 7	6	18.3	13-24
Math 7	4	20	18-22
Algebra I	6	20.8	15-25
Math 8	4	17	15-19

World Language

Course	Sections	Average Size	Range of Size
Spanish 6	4	23.75	22-26
Spanish 7	3	17.25	13-21
Spanish 8	4	18	13-20
Latin 6	1	16	16
Latin 7	1	16	16
Latin 8	2	18	12-24
Mandarin 6	1	17	17
Mandarin 7	1	14	14
Mandarin 8	1	13	13
French 6	3	22	17-25
French 7	3	25.3	25-26
French 8	2	25.5	25-26

**PE/ Health**

Course	Sections	Average Size
PE/ Health 6	12	17.8
PE 7	9	21.6
PE 8	12	16.7
Health 8	10	19.5

Music

Course	Sections	Size
Band 6	1	91
Band 7	1	42
Band 8	1	25
Chorus 6	1	71
Chorus 7	1	45
Chorus 8	1	35
Orchestra 6	1	49
Orchestra 7	1	38
Orchestra 8	1	36

Duxbury Middle School classes exceeding 25 pupils in physical education, 22 pupils in academic subjects, 20 pupils in art, or 18 pupils in technology education



Section	Course Title	Department	Desired Pupils	Actual Pupils
081-04	English 8	Humanities	22	26
094-01	Critical Reading & Thinking	Humanities	22	26
182-10	Government & Civic Life	Humanities	22	26
471-03	French 7	World Language	22	26
481-01	French 8	World Language	22	26
663-06	Spanish 6	World Language	22	26
690-06	PE/Health 6	Wellness	25	32
772-07	Visual Art & Design 7	Art	20	26
787-03	STEM 7/8	STEM	22	27
975-01	PE/Health 7	Wellness	25	31
975M-01	PE/Health 7	Wellness	25	29
975M-03	PE/Health 7	Wellness	25	28
975M-05	PE/Health 7	Wellness	25	30
976M-04	PE/Health 8	Wellness	25	30
976M-06	PE/Health 8	Wellness	25	30

Duxbury High School Class Size 2026-2027



Course Number	Course Name	Department	Enrollment	Sections	Average	Range
012-01	English 9 - CP	ELA	120	6	20	11-21
011-01	English 9 - Honors	ELA	90	5	18	15-23
022-01	English 10 - CP	ELA	80	4	20	15-24
021-01	English 10 - Honors	ELA	126	6	21	16-24
032-01	English 11 - CP	ELA	11	2	14	11-17
031-01	English 11 - Honors	ELA	64	4	16	8-24
Multiple	English 12 - CP/Honors (half-year)	ELA	227	14 (4 C)	16	8-25
Multiple	English Electives - Unleveled (half-year)	ELA	24	2	12	10-14
030-01	AP English Language & Composition	ELA	95	5	19	13-23
040-01	AP English Literature & Composition	ELA	66	3	22	19-25
122-01	US History I - CP	Social Studies	103	6	17	9-24
121-01	US History I - Honors	Social Studies	91	5	18	12-21
112-01	Modern World History - CP	Social Studies	59	5 (2 C, 1 S)	12	8-18
111-01	Modern World History - Honors	Social Studies	71	4	18	14-25
132-01	US History II - CP	Social Studies	33	2	17	14-19
131-01	US History II - Honors	Social Studies	110	6	18	12-27
Multiple	Social Studies Electives - Unleveled (half-year)	Social Studies	62	4	16	6-22
130-01	AP US History	Social Studies	60	3	20	15-24
140-01	AP Psychology	Social Studies	83	4	21	17-24
153-01	AP World History	Social Studies	68	4	17	16-19
160-01	AP US Govt & Politics	Social Studies	101	5	20	17-24
170-01	AP Economics	Social Studies	52	3	17	13-22
214-02	Essentials of Algebra 1 (half-year)	Math	11	1	11	11
213-01	Algebra I - CP	Math	68	4	17	12-20
212-01	Geometry - CP	Math	51	3	17	9-22
211-01	Geometry - Honors	Math	74	5	15	10-19
210-01	Advanced Geometry - Honors	Math	30	2	15	15
222-01	Algebra II - CP	Math	58	3	19	15-24
221-01	Algebra II - Honors	Math	93	5	19	10-25
220-01	Advanced Algebra II - Honors	Math	34	2	17	16-18
255-01	Financial Algebra - CP	Math	22	1	22	22
232-01	Precalculus - CP	Math	67	4	17	14-18
231-01	Precalculus - Honors	Math	65	4	16	11-23
243-01	Calculus - CP	Math	31	2	16	11-20
241-01	Calculus - Honors	Math	50	3	17	8-22
Multiple	Math Electives - Unleveled (half-year)	Math	86	6	14	8-26
230-01	AP Precalculus	Math	34	2	17	13-21
240-01	AP Calculus AB	Math	21	1	21	21
260-01	AP Calculus BC	Math	14	1	14	14
250-01	AP Probability & Statistics	Math	49	2	25	22-27
290-01	AP Business & Personal Finance	Math	48	2	24	23-25



Course Number	Course Name	Department	Enrollment	Sections	Average	Range
Multiple	Biology - CP/Honors	Science	188	11	17	8-24
329-01	Chemistry - CP	Science	118	6	20	9-24
328-01	Chemistry - Honors	Science	81	4	20	12-25
333-01	Applied Physics - CP	Science	47	2	24	22-25
331-01	Physics - Honors	Science	84	4	21	12-24
Multiple	Science Electives - CP/Honors (half-year)	Science	125	9	14	6-24
390-01	SUPA Forensic Science - Honors	Science	11	1	11	11
340-01	AP Biology (+ half-year lab)	Science	39	2	20	17-22
350-01	AP Physics (+ half-year lab)	Science	33	2	17	16-17
380-01	AP Environmental Science (+ half-year lab)	Science	16	1	16	16
719-01	Advanced Manufacturing I - Unleveled (half-year)	Technology	9	1	9	9
721-01	Advanced Manufacturing II - Unleveled (half-year)	Technology	6	1	6	6
Multiple	Woodworking Electives - Unleveled (half-year)	Technology	75	5	15	8-20
Multiple	Design & Engineering Electives - Unleveled (half-year)	Technology	53	3	18	10-24
Multiple	TV Studio Electives - Unleveled (half-year)	Technology	47	4	12	3-19
675-01	Dragon TV - Unleveled	Technology	26	2	13	9-17
Multiple	Computer Science Electives - Unleveled (half-year)	Technology	61	4	15	9-22
202-01	AP Computer Science Principles	Technology	29	2	15	12-17
200-01	AP Computer Science JAVA	Technology	12	1	12	12
997A-01	Cooperative Education	Technology	11	1	11	11
413-01	American Sign Language I - CP	World Language	39	2	20	18-21
Multiple	American Sign Language II - CP/Honors	World Language	20	1	20	20
Multiple	American Sign Language III- CP/Honors	World Language	21	1	21	21
Multiple	American Sign Language IV- CP/Honors	World Language	11	1	11	11
427-01	French II - CP	World Language	17	1	17	17
425-01	French II - Honors	World Language	18	1	18	18
435-01	French III - CP	World Language	31	2	16	14-17
426-01	French III - Honors	World Language	17	1	17	17
446-01	French IV - CP	World Language	26	2	13	11-15
445-01	French IV - Honors	World Language	18	1	18	18
Multiple	French V - CP/Honors	World Language	9	1	9	9
465-01	AP French	World Language	9	1	9	9
Multiple	Latin II - CP/Honors	World Language	10	1	10	10
Multiple	Latin III - Honors/CP	World Language	14	1	14	14
441B-01	Latin IV - CP	World Language	8	1	8	8
441-01	Latin IV - Honors	World Language	14	1	14	14
451-01	AP Latin	World Language	11	1	11	11
Multiple	Mandarin II - CP/Honors	World Language	8	1	8	8
Multiple	Mandarin III - CP/Honors	World Language	15	1	15	15
Multiple	Mandarin IV / Mandarin V / AP Mandarin	World Language	16	1	16	16
434B-01	Spanish II - CP	World Language	49	3	16	13-20
434-01	Spanish II - Honors	World Language	56	3	19	18-20
443-01	Spanish III - CP	World Language	30	2	15	14-16
442-01	Spanish III - Honors	World Language	60	3	20	17-23
439-01	Spanish IV - CP	World Language	16	1	16	16
436-01	Spanish IV - Honors	World Language	48	2	24	23-25
458-01	Spanish V - CP / Honors (half-year)	World Language	20	1	20	20
440-01	AP Spanish	World Language	16	1	16	16
478-01	Medical Terminology - Unleveled (half-year)	World Language	19	1	19	19



Course Number	Course Name	Department	Enrollment	Sections	Average	Range
811-01	Drawng & Painting I - Unleveled / AP Studio	Visual Art	35	2	18	13-22
822-01	Ceramic Art Forms - Unleveled (half-year)	Visual Art	77	4	19	17-22
823-01	Darkroom Photography I - Unleveled (half-year) / Photoshop - Unleveled (half-year) / AP Photo	Visual Art	46	2	23	20-26
502-01	Concert Band - Unleveled	Performing Arts	12	1	12	12
503-01	Symphonic Band - Unleveled	Performing Arts	33	1	33	33
504-01	Wind Ensemble - Unleveled	Performing Arts	48	1	48	48
505-01	Concert Orchestra - Unleveled	Performing Arts	17	1	17	17
507-01	Chamber Orchestra - Unleveled	Performing Arts	45	1	45	45
506-01	String Ensemble - Unleveled	Performing Arts	38	1	38	38
500-01	Concert Choir - Unleveled	Performing Arts	32	1	32	32
518-01	Chorale - Unleveled	Performing Arts	11	1	11	11
501-01	Chamber Singers - Unleveled	Performing Arts	39	1	39	39
Multiple	Music Electives - Unleveled (half-year)	Performing Arts	128	6	21	19-23
520-01	Acting & Theatre I - Unleveled (half-year)	Performing Arts	12	1	12	12
521-01	Stage Craft - Unleveled (half-year)	Performing Arts	37	2	19	14-23
525-01	Musical Theatre - Unleveled (half-year)	Performing Arts	7	1	7	7
911-01	Introduction to PE and Health I - Unleveled (half-year)	Wellness	178	10	18	11-31
912-01	Introduction to PE and Health II - Unleveled (half-year)	Wellness	178	11	16	1-29
913-01	Lifetime Team Sports - Unleveled (half-year)	Wellness	326	11	30	15-43
919-01	Sport Strength and Conditioning - Unleveled (half-year)	Wellness	153	7	22	14-30
727-01	Cooking and Nutrition I - Unleveled (half-year)	Wellness	125	7	18	7-23
737-01	Cooking and Nutrition II - Unleveled (half-year)	Wellness	44	3	15	13-16
722-01	International Foods - Unleveled (half-year)	Wellness	19	1	19	19
726-03	Catering for the Community - Unleveled (half-year)	Wellness	17	1	17	17
725-01	FoodService/Bread Board - Unleveled	Wellness	49	3	17	14-23
741-01	Child Growth & Development - Unleveled (half-year)	Wellness	36	2	18	16-20
742-01	Childhood Education - Unleveled	Wellness	10	1	10	10



Duxbury High School classes exceeding 25 pupils in physical education, 22 pupils in academic subjects, 20 pupils in art, or 18 pupils in technology education

Section	Course Title	Department	Desired Pupils	Actual Pupils
913-06	Lifetime Team Sports	Physical Education	25	33
912-01	Physical Education and Health 10	Physical Education	25	29
912-07	Physical Education and Health 10	Physical Education	25	29
919-04	Sport Strength and Conditioning	Physical Education	25	29
919-03	Sport Strength and Conditioning	Physical Education	25	27
913-02	Lifetime Team Sports	Physical Education	25	26
250-02	AP Probability and Statistics	Mathematics	22	26
221-03	Algebra II Honors	Mathematics	22	25
290-01	AP Business and Personal Finance	Mathematics	22	25
642-02	Personal Finance	Mathematics	22	25
221-05	Algebra II Honors	Mathematics	22	24
221-02	Algebra II Honors	Mathematics	22	24
231-04	PreCalculus Honors	Mathematics	22	23
436-02	Spanish IV Honors	World Language	22	25
436-01	Spanish IV Honors	World Language	22	23
442-01	Spanish III Honors	World Language	22	23
825-01	Photoshop	Art	20	26
822-01	Ceramics	Art	20	22
811-01	Drawing and Painting I	Art	20	21
727-07	Cooking and Nutrition I	Family & Consumer Science	20	23
725-02	Breadboard	Family & Consumer Science	20	23
701-02	Design and Engineering	Technology	18	24
717-02	Woodworking	Technology	18	20
701-01	Design and Engineering	Technology	18	19



Section	Course Title	Department	Desired Pupils	Actual Pupils
328-01	Chemistry Honors	Science	22	25
328-03	Chemistry Honors	Science	22	24
329-05	Chemistry College Preparatory	Science	22	24
331-01	Physics Honors	Science	22	24
331-02	Physics Honors	Science	22	24
331-03	Physics Honors	Science	22	24
333-01	Applied Physics College Preparatory	Science	22	24
362-01	Organic Chemistry Honors	Science	22	24
329-06	Chemistry College Preparatory	Science	22	23
021-03	English 10 Honors	English	22	24
021-05	English 10 Honors	English	22	24
022-04	English 10 College Preparatory	English	22	24
031-03	English 11 Honors	English	22	24
040-01	AP English Literature and Composition	English	22	24
011-01	English 9 Honors	English	22	23
030-04	AP English Language and Composition	English	22	23
131-06	US History II Honors	Social Studies	22	27
111-02	Modern World History Honors	Social Studies	22	25
140-01	AP Psychology	Social Studies	22	25
122-03	US History I College Preparatory	Social Studies	22	24
122-05	US History I College Preparatory	Social Studies	22	24
130-03	AP US History	Social Studies	22	24
160-01	AP US Government and Politics	Social Studies	22	24
131-02	US History II Honors	Social Studies	22	23

Relevant Laws, Regulations, and Policies



Massachusetts General Laws (MGL), Code of Massachusetts Regulations, (CMR), School Committee policies, and Town of Duxbury policies guide the Duxbury Public Schools in all aspects of our work. Below are links to the most relevant of each.

Municipal Finance Laws: This section includes the key state statutes that govern how the district manages its money, conducts procurement, secures state aid, and adheres to accountability standards.

[Ch. 30B: Uniform Procurement](#): This chapter mandates fair and transparent procedures for purchasing goods and services.

[Ch. 39: Municipal Government](#): This chapter outlines the structure and general powers of town government, which impacts school operations.

[Ch. 44: Municipal Finance](#): This chapter establishes the core financial management rules, including budgeting, borrowing, and use of funds.

[School Revolving Accounts](#): These specialized accounts allow the district to retain specific fees and revenues to fund dedicated programs.

[Ch. 66: Public Records](#): This chapter ensures public access to the school district's documents and official records.

[Ch. 70 School Funds and State Aid for Public Schools](#): This chapter governs the distribution of state aid to fund the public education system.

[Ch. 71 Public Schools](#): This chapter defines the fundamental legal requirements and operational parameters for all public schools.

[MGL Ch. 71 sec 34: Support of Schools, appropriations; recommendations](#): This section specifically governs the process for funding schools and the School Committee's role in making appropriation recommendations.

[Ch. 71 sec 47: Athletic programs, school organizations, school activity](#): This section addresses the financial management and operation of non-academic programs like athletic and student activities.

[Ch. 70B: School Building Assistance Program](#): This chapter governs state-level financial assistance for school construction and renovation projects.

[Ch. 150E: Labor Relations: Public Employees](#): This chapter establishes the legal framework for collective bargaining and labor relations with district employees.

[Ch. 268A: Conduct of Public Officials and Employees](#): This chapter sets the ethical standards and rules of conduct for all school officials and employees.

[Ch. 149 sec 148B: Independent Contractor Rules](#): This section establishes the criteria for properly classifying workers as independent contractors versus employees.

Budget Structure and Reporting:

This category covers the detailed guidance used to standardize how the budget is organized, funds are tracked, and financial results are presented.

[Accounting Guidance, Oversight, and Financial Management Publications](#): These publications provide the detailed technical instructions for all financial and accounting practices.

[Accounting Policy and Procedures](#): These documents establish the specific methods and internal controls the district uses to process and record transactions.



[Guidelines, Opinions, and Advisories \(from Division of Local Services \(DOL\) and Department of Revenue \(DOR\)](#): These periodic publications from state agencies provide up-to-date legal interpretation and guidance on municipal finance issues.

[Uniform Massachusetts Accounting System \(UMAS\)](#): This system provides the standardized chart of accounts that ensure consistency in budget classification and financial reporting across the Commonwealth.

[Treasurer's Manual](#): This manual provides detailed operational guidelines for the Town Treasurer, who manages the custody and disbursement of school funds.

[GASB 34 Guide for Massachusetts Local Governments](#): This guide provides instructions on implementing the Governmental Accounting Standards Board statement that governs how infrastructure and financial assets are reported.

[Revolving Funds for School Departments](#): This guide outlines the statutory requirements for establishing and operating school revolving accounts.

[Statutory Treatment of Municipal Revenue Overview](#): This overview details the legal classification and proper accounting for all sources of municipal revenue.

[Departmental Revolving Funds Model bylaw-ordinance and Annual Spending Cap Vote](#): This provides the legal template for establishing departmental revolving funds and the required annual Town Meeting vote to set their spending limits.

[Capital Planning Manual: Forms and Instructions](#): These documents provide the framework for developing a comprehensive, long-range plan for major school facility maintenance and construction projects.

[Capital Improvement Planning Guide – Developing a Comprehensive Community Program](#): This is a key resource for establishing a systematic process for planning, financing, and implementing long-range capital expenditures.

[Costing Municipal Services: Workbook and Case Study](#): This resource aids the district in accurately calculating the full cost of specific services for informed decision-making.

[A Guide to Financial Management for Town Officials](#): This resource defines the standard terminology used in municipal financial reports and state statutes.

[Collection Fees, Charges, and Penalties](#): This guidance outlines the legal parameters for the assessment and collection of various non-tax revenues.



Glossary of Terms and Acronyms

7D Vans: Massachusetts General Laws Chapter 90, Section 7D is the state law that governs pupil transportation in vehicles other than school buses. These vehicles are called “school pupil transport vehicles” (or “7D vehicles” after the Section number creating the law) and are generally vans and station wagons. The law restricts them to carrying a maximum of eight (8) passengers.

Accounting System: The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Administrator: DESE licensed leadership roles responsible for decision-making, supervision, and management, such as Superintendent, Principal, or Curriculum Supervisor.

Administrative: Support or operational roles that assist with school or district management functions, such as an administrative assistant or payroll specialist.

Adopted Budget: An annual plan of financial operations approved by the School Committee.

Allocation Grants: Grants are awarded to recipients based on formulas developed to promote Massachusetts Department of Elementary and Secondary Education priorities.

Amplify mCLASS: A teacher-administered diagnostic and assessment program for grades K–6 that measures literacy and math skills, including phonemic awareness, phonics, fluency, and comprehension. It provides teachers with data to identify students needing support, offers personalized instructional guidance, and includes tools like universal and dyslexia screeners. The program also includes progress monitoring to track student growth and reports for teachers, specialists, and parents.

Appropriation: An authorization granted by a town meeting, city council, or other legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited

in amount and the time it may be spent (See Encumbrance, LineItem Transfer, Free Cash).

Advanced Placement: A program in the United States and Canada created by the College Board that offers college-level curricula and examinations to high school students. American colleges and universities may grant placement and course credit to students who obtain high scores on the examinations.

Bond Anticipation Notes (BANs): A short-term interest-bearing security issued before a larger, future bond issue. Bond anticipation notes are smaller short-term bonds issued by corporations and governments, such as local municipalities wishing to generate funds for upcoming projects.

Budget: A plan for allocating resources to support particular services, purposes, and functions over a specified period. (See Level Funded Budget, Performance Budget, Program Budget, Zero-Based Budget)

Capital Budget: See Capital Improvement Program.

Capital Equipment: Equipment including all tangible property other than land and buildings such as computers (hardware and software), rolling stock (vehicles), machinery, other electronic and electrical devices, and furnishings with a useful life of at least two years and a cost above \$1,000.

Capital Improvements Program (CIP): A blueprint for planning a community's capital expenditures comprises an annual capital budget and a five-year capital program. It coordinates community planning, fiscal capacity, and physical development. All of a community's needs are identified and prioritized according to agreed-upon criteria.

Chapter 70 (State Aid): The section of the Massachusetts General Law describing the school funding formula created under the Education Reform Act of 1993 by which state aid is distributed to communities to help establish educational equity among municipal and regional school districts. Chapter 70 is used as a shorthand term for such state aid.



Chapter 74: The section of the Massachusetts General Law describing vocational and technical programs meeting certain requirements.

Charter School: Authorized by the Commonwealth of Massachusetts' Education Reform Act of 1993, charter schools are independent public schools that operate under five-year charters granted by the Commonwealth's Board of Elementary and Secondary Education. Once the Board of Elementary and Secondary Education has awarded a charter, the new charter school has the freedom to organize around a core mission, curriculum, theme, or teaching method. It is allowed to control its budget and hire (and fire) teachers and staff. A charter school must demonstrate good results within five years or risk losing its charter in return for this freedom.

Charter School Reimbursement: Reimbursement to sending districts intended to cover increased tuition costs associated with charter school tuition assessments over the previous year's amount.

Charter School Tuition Assessment: A per-pupil-based formula for students attending charter schools replicating the foundation rate formula to establish tuition comparable to what would have been spent on a charter student had they stayed in the home district.

Circuit Breaker: Reimbursement to school districts for certain high-cost special education students under Massachusetts General Law, Chapter 71B, §5A.

Code of Massachusetts Regulations (CMR): The canonical code of regulations promulgated by various agencies of the Commonwealth of Massachusetts under the Administrative Procedures Act (MGL Ch. 30A). It is the state counterpart to the national Code of Federal Regulations (CFR).

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union.

Consumer Price Index (CPI): A Measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services.

Continuation Grants: Grants are those in which the recipients of grants in one year are awarded funds at the same level for the following year. These are initially competitive grants and are continuously funded for multiple years. Coronavirus Aid, Relief, and Economic Security (CARES) Act: Stimulus law signed by President Donald Trump in March 2020 in response to the coronavirus pandemic. The CARES Act allocated \$30.75B for early education through higher education nationally.

Cost of Living Adjustment (COLA): Often used in municipal contracts that provide for annual or periodic increases in salaries and wages for employees throughout the contract. The amount of an increase is most often negotiated based on a community's ability to pay.

Deficit: The excess of expenditures over revenues during an accounting period. It also refers to the excess of the liabilities of a fund over its assets.

Department of Elementary and Secondary Education (DESE): The Commonwealth of Massachusetts department that oversees Kindergarten through Grade 12 education in the state. The department's work includes licensing educators, distributing state and federal education money, helping districts implement learning standards, overseeing statewide standardized tests, monitoring schools and districts, and convening districts and individuals to share best practices.

Duxbury Teachers Association (DTA): The collective bargaining representative for Duxbury Public Schools teachers and instructional assistant employee groups.

Elementary and Secondary Education Act (ESEA): Federal law, first signed in 1965 by President Lyndon B. Johnson as part of the federal "War on Poverty" and updated multiple times since then, creating federal allotments of funding to states



to provide further for traditionally underserved groups of students.

Early Education and Care (EEC): See Massachusetts Early Education and Care.

Education Reform Act of 1993: State law passed in response to McDuffy v. Secretary that established the seven-year phase-in of the Ch. 70 funding program for education, established spending targets for school districts as a means to remedy educational inequities, established state standards for education, changed lines of district authority, changed educator licensure, and created the Massachusetts Comprehensive Assessment System.

End of Year Report (EOYR): A comprehensive financial revenue and expenditure report prepared by Massachusetts school districts and submitted annually by September 30 to the Massachusetts Department of Elementary and Secondary Education (DESE) in accordance with reporting criteria outlined in state law, state regulations, and guidelines published by the DESE.

Energy Manager: A staff position that monitors and manages the energy efficiency of the town and school district, implements conservation measures, monitors energy consumption, assesses business decisions for sustainability, and seeks out opportunities for increasing energy efficiency.

English as a Second Language (ESL): A program of techniques, methodology, and special curriculum designed to teach English learner students English language skills, which may include listening, speaking, reading, writing, study skills, content vocabulary, and cultural orientation. ESL instruction is usually in English with little use of their native language.

English Language Arts (ELA): The course for students includes reading, writing, speaking, listening, and viewing.

English Language Learner: See English Learner
English Learners (EL): A student who does not speak English or whose native language is not English and who is not currently able to perform ordinary

classroom work in English. May also be shown as ELs (English Learners)

Entitlement Grants: Federal grants awarded to recipients based on formulas set forth in laws or regulations.

E-Rate: The Schools and Libraries universal service support program helps schools and libraries obtain affordable broadband through subsidies administered by the Universal Service Administrative Company under the direction of the Federal Communications Commission.

Every Student Succeeds Act (ESSA): Federal reauthorization of the Elementary and Secondary Education Act (ESEA), signed into law in 2015 by President Barack H. Obama.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiscal Year (FY): A budget cycle designated by the calendar year in which the fiscal year ends. Since 1974, the Commonwealth and Massachusetts municipalities have operated on a fiscal year that begins July 1 and ends June 30; since 1976, the federal government fiscal year begins on October 1 and ends on September 30.

Foundation Budget: The spending target imposed by the Education Reform Act of 1993 for each school district as the level necessary to provide an adequate education for all students. The foundation budget is determined by the sum of the district's student enrollment multiplied by a differentiated per-pupil rate (based on the student's grade level, economic status, or program).

Foundation Budget Enrollment: The number of resident students, including students attending charter schools and other school districts through the state's School Choice program, enrolled on October 1 each year. This enrollment is used to determine the foundation budget for the community starting on July 1 of the subsequent fiscal year.



Foundation Budget Inflation Factor: The measure of inflation in the prices of goods and services produced in the United States, including exports. The inflation measure is used annually to adjust the per-pupil foundation budget rates based using the State and Local Government measure as contained in Bureau of Economic Affairs Table 1.1.9. Also referred to as Foundation Budget Inflation Index, Foundation Budget Per Pupil Inflation Index, Inflation Factor, Implicit Price Deflators for Gross Domestic Product, Inflation Index, or National Price Deflator Index.

Foundation Budget Inflation Index: See Foundation Budget Inflation Factor

Foundation Budget Per Pupil Inflation Index: See Foundation Budget Inflation Factor

Foundation Budget Review Commission: Legislative commission that was established by sections 124 and 278 of the FY15 Massachusetts State Budget to “determine the educational programs and services necessary to achieve the Commonwealth’s educational goals” and to “review the way foundation budgets are calculated and to make recommendations for potential changes in those calculations as the commission deems appropriate.” In conducting such a review, the FBRC was charged with determining “the educational programs and services necessary to achieve the commonwealth’s educational goals and to prepare students to achieve passing scores on the Massachusetts Comprehensive Assessment System examinations.” The statute also directed the FBRC to “determine and recommend measures to promote the adoption of ways in which resources can be most effectively utilized and consider various models of efficient and effective resource allocation.” The FBRC issued a final report of findings and recommendations on October 30, 2015.

Full-Time Equivalent (FTE): The ratio of the total number of paid hours during a period by the number of working hours in that pay period. Each employee's group schedule determines the total number of hours worked in a pay period.

Fund: An accounting entity with a self-balancing set of accounts that are segregated to carry on identified activities or attain certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Balance: The difference between assets and liabilities reported in a governmental fund.

GASB 34: Financial reporting requirements for state and local governments throughout the United States established by the Governmental Accounting Standards Board.

GASB 45: The financial accounting and report for other post-employment benefits (See OPEB) in its accounting statements as established by the Governmental Accounting Standards Board. Through actuarial analysis, municipalities must identify the actual costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal town meeting/city council appropriation process.

Generally Accepted Accounting Principles (GAAP): A collection of commonly followed accounting rules and standards for financial reporting.

Governmental Accounting Standards Board (GASB): The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

Heating, Ventilation, and Air Conditioning (HVAC): The systems and equipment that work together to provide a comfortable and healthy indoor environment. These systems regulate the temperature, circulate fresh air, and control the quality of the air inside the school building.

High School Equivalency Test (HiSET): Used for educational testing services designed to provide a high school equivalency credential.

Inflation Factor or Inflation Index: See Foundation Budget Inflation Factor



Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service, such as treasury, auditing, accounting, and procurement assistance provided and funded by the municipal government in support of school department operations.

Individualized Education Program (IEP): A legal plan individualized for each qualifying student that lays out the program of special education instruction, supports, and services for students to make progress and succeed in school.

Individuals with Disabilities in Education Act (IDEA): Federal law that makes available a free appropriate public education to eligible children with disabilities throughout the nation and ensures special education and related services to those children. The federal government provides formula grants (passed through state Departments of Education to school districts) for meeting the excess costs of providing special education and related services to children with disabilities.

Innovation Pathways: Educational programs that connect students' learning to a particular career pathway by providing work-based learning experiences and rigorous college-level coursework.

Legacy MCAS: The state's student assessment system from 1993 to 2018 was primarily a paper-and-pencil-based assessment.
Related: MCAS and Next-Gen MCAS

Level Funded: The same budget amount as the previous year. **Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries.

Level Services: A budget that reflects the cost of operations that would be necessary to maintain the same level of service in the next year. Under this definition, line items would increase or decrease depending on changes in need, such as enrollment increases or decreases, or contract changes.

Local Contribution: The amount of education funding from the municipal government's general

fund budget. **Local Required Contribution:** The amount of education funding required from a municipality to be provided to the community's school district(s). The contribution is based on the prior year's required contribution, increased by the community's growth in available non-school aid revenue (Municipal Revenue Growth Factor), and adjusted towards targets calculated based on the community's wealth factors.

Massachusetts Comprehensive Assessment System (MCAS): The Commonwealth's statewide standards-based assessment program.
Related: Legacy MCAS and Next-Gen MCAS Massachusetts

Early Education and Care (EEC): The Commonwealth of Massachusetts department that oversees early education and care programs and services. Early education and care include formal programs for infants, toddlers, preschoolers, and school-age children during out-of-school time; group homes; foster care and adoption placement agencies; and residential schools for children with special needs; as well as programs in informal settings such as home visiting and community-based family engagement networks.

Massachusetts Interscholastic Athletic Association (MIAA): The state association that provides governance and administration for interscholastic athletic programs in Massachusetts. See www.miaa.net

Massachusetts School Building Authority (MSBA): A quasi-independent government authority that reimburses cities, towns, and regional school districts varying percentages of their school construction costs depending on the wealth of the community or district and the category of reimbursement.

Massachusetts Teachers Retirement System (MTRS): The state board that administers the teachers' retirement system is authorized under Massachusetts General Laws Chapter 15, Section 16. See <https://mtrs.state.ma.us>



MassCore: A state-recommended program of study intended to align high school coursework with college and workforce expectations adopted by the Massachusetts Board of Elementary and Secondary Education in 2007. The program of studies includes successfully completing four units of English, four units of mathematics, three units of a lab-based science, three units of history, two units of the same foreign language, one unit of the arts, and five additional "core" courses. A computer science course that includes rigorous mathematical or scientific concepts and aligns with the 2016 Digital Literacy and Computer Science Framework can substitute for a mathematics course or a laboratory science course.

Minimum Required Local Contribution: The minimum that a city or town must appropriate from property taxes and other local revenues for the support of schools (Education Reform Act of 1993).

Multi-Tiered System of Support (MTSS): Continuum of evidence-based practices matched to student needs, in which students with higher levels of need receive greater amounts of support.

Municipal Revenue Growth Factor (MRGF): An estimate of the percentage change in a municipality's revenue growth for a fiscal year. It represents the combined percentage increase in the following revenue components: an automatic 2½ percent increase in the levy limit, estimated new growth, the change in selected unrestricted state aid categories, and the change in selected unrestricted local receipts (Education Reform Act of 1993).

National Price Deflator Index: See Foundation Budget Inflation Index

Net School Spending (NSS): School budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches, and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS requirement established annually by the Department of Elementary and Secondary Education (DESE).

New England Association of Schools and Colleges (NEASC): An independent, voluntary, nonprofit

membership accreditation organization that connects and serves public, independent, and international schools in establishing and maintaining high standards for all levels of education. See www.neasc.org

Next-Gen (Next Generation) MCAS: The state's student assessment system that began in 2019 (in some cases, districts participated in 2017 and 2018), is primarily a computer-based assessment.

Related: MCAS and Legacy MCAS Non-Recurring

Revenue Source: A one-time source of money available to a city or town. By its nature, a non-recurring revenue source cannot be relied upon in future years. Therefore, such funds should not be used for operating or other expenses that continue from year to year. (See Recurring Revenue Source)

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year. Generally, an operating budget does not cover equipment purchases or renovation projects financed through borrowing proceeds.

Ordinary Maintenance (OM): Non-salary expenditures of the school district, not including employee benefits, capital equipment, or capital improvements.

Other Postemployment Benefits (OPEB): Compensation for state and local government employees in exchange for their services. In addition to a salary, many employees earn benefits over their years of service that will not be received until their employment with the government ends. The most common type of these post-employment benefits is a pension. Postemployment benefits other than pensions generally take the form of health insurance and dental, vision, prescription, or other healthcare benefits provided to eligible retirees, including, in some cases, their beneficiaries. They may also include some type of life insurance. As a group, these are referred to as OPEB. (See GASB 45)

Pension Cost: A measure of the periodic cost of an employer's participation in a defined benefit pension plan.



Per Pupil Inflation: See Foundation Budget Inflation Factor

Personnel Costs: The cost of salaries, wages, and related employment benefits.

Preliminary Scholastic Assessment Test (PSAT): The PSAT/NMSQT® (National Merit Scholarship Qualifying Test) is a practice version of the SAT exam.

Recurring Revenue Source: A source of money used to support municipal expenditures, which can be relied upon, at some level, in future years (See Non-recurring Revenue Source).

Revenues: All monies received by a governmental unit from any source.

Revenue Offsets: A form of revenue, typically from a revolving fund or a specific grant, that is used to fund a particular program or service, thereby reducing the amount needed from the general fund. The specific revenue collected is used to "offset" the expenses of the program that generated it.

Revolving Fund: A separate account that allows revenue generated by a specific activity to be used for that same activity without needing separate annual appropriation. Common examples include funds for school lunch programs, student activities, lost textbooks, and non-resident student tuition. The fund balance is carried forward from year to year, creating a self-sustaining cycle where fees collected are used to pay for the associated costs.

Scholastic Assessment Test (SAT): An entrance exam used by many colleges and universities to make admissions decisions. It is a multiple-choice, pencil-and-paper test administered by the College Board.

School Choice: The school choice program allows parents to send their children to schools in communities other than the city or town in which they reside. The sending district pays tuition to the receiving district. By an annual vote of the School Committee, districts may elect not to enroll school choice students if no space is available.

School Climate: Refers to the quality and character of school life. School climate is based on patterns of students', parents', and school personnel's experience of school life and reflects norms, goals, values, interpersonal relationships, teaching and learning practices, and organizational structures.

Social-Emotional Learning (SEL): The process through which children and adults understand and manage emotions, set and achieve positive goals, feel and show empathy for others, establish and maintain positive relationships, and make responsible decisions.

Special Revenue Fund: Funds, established by statute only, containing revenues that are earmarked for and restricted to expenditures for specific purposes. Special revenue funds include receipts reserved for appropriation, revolving funds, grants from governmental entities, and gifts from private individuals or organizations.

State Aid: State payment distributed to communities to help establish educational equity among municipal and regional school districts established by Massachusetts General Law Chapter 70 under the Education Reform Act of 1993.

Structured English Immersion (SEI): A program to assist in acquiring English language skills so that the ELL student can succeed in an English-only mainstream classroom. All instruction in an immersion strategy program is in English. Teachers have specialized training in meeting the needs of ELL students, possessing either a bilingual education or ESL teaching credential and training, and strong receptive skills in the students' primary language.

Student Opportunity Act: Chapter 132 of the Acts of 2019, signed into law by Governor Charles Baker in November, the Student Opportunity Act (SOA) updated the foundation budget calculations first created by the Education Reform Act of 1993 as recommended by the Foundation Budget Review Commission of 2015. The SOA also updates the circuit breaker calculation, commits to fully funded charter school reimbursement, increases the allocation for the Massachusetts School Building Authority, and creates several studies touching on



rural schools, municipal wealth calculations, and other school spending matters.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$10.14 per \$1,000 of assessed valuation of taxable real and personal property.

Transitions Program: Massachusetts students with disabilities who receive special education services are entitled under federal and state laws to receive appropriate transition services to support their movement beyond school, beginning at age 14. Massachusetts has a long tradition of providing transition planning for students with the most significant disabilities to access appropriate adult services as needed under Massachusetts Chapter 688 (1984). Also, IDEA, the federal special education legislation, and Chapter 71B, the Massachusetts special education law, contain expanded responsibilities for providing for the transition of all children with disabilities that are eligible for special education.

Turnback: An unexpended and unencumbered balance in a departmental line item at year-end, which is transferred to the general fund. Appropriation turnbacks are a common contributor to the certification of free cash in the subsequent fiscal year.

Universal Design for Learning (UDL): A framework to improve and optimize teaching and learning for all people based on scientific insights into how humans learn. UDL is based on three main principles: representation, action and expression, and

engagement. For more information, see <http://udlguidelines.cast.org/>.

Unfunded OPEB Liability: This is the difference between the value assigned to the benefits (other than retirement) already earned by a municipality's employees and the assets the local government will have on hand to meet these obligations. While there is no requirement in Massachusetts to fund this liability, GASB 45 requires that the dollar value of the unfunded OPEB liability is determined every two years. (See GASB 45; OPEB)

Unfunded Pension Liability: Unfunded pension liability is the difference between the value assigned to the retirement benefits already earned by a municipality's employees and the assets the local retirement system will have to meet these obligations. The dollar value of the unfunded pension liability is determined every three years. It is driven by assumptions about interest rates at which a retirement system's assets will grow, and the rate of future cost-of-living increases for pensioners.

Uniform Municipal Accounting System (UMAS): The professional standard for municipal accounting in Massachusetts. As a uniform system for local governments, it conforms to Generally Accepted Accounting Principles (GAAP) and offers increased consistency in reporting and record-keeping.

Zero-Based Budget: A budget-building technique where each department begins at zero and adds the cost of essential programs up to an established funding limit. Each year the process starts again at zero, prompting scrutiny and prioritization of costs annually.

DUXBURY

PUBLIC SCHOOLS



FY'28 PROPOSED OPERATING BUDGET