

BUDGET

Riverside Public Schools



Fiscal Year 2026

March 15, 2025

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From the Superintendent

Dear Riverside Community,

I am pleased to present the Fiscal Year 2026 Recommended Budget for Riverside Public Schools. This budget represents our continued commitment to delivering excellent educational opportunities for every student while exercising careful stewardship of taxpayer resources.

The FY2026 budget of \$44.95 million reflects a 3.4% increase over the current fiscal year. This increase is driven primarily by contractual salary obligations, rising health insurance costs, and targeted investments in student mental health and STEM programming.

Key investments in this budget include:

- Three additional school counselor positions to strengthen our multi-tiered support systems
- Expansion of our elementary STEM program to include a dedicated maker space at each school
- Technology infrastructure upgrades to support 1:1 device deployment in grades 3-8
- A new early literacy intervention program aligned with the science of reading

Despite these investments, we have worked diligently to contain costs. Through careful attrition management, energy efficiency initiatives, and strategic procurement, we have identified \$680,000 in savings that partially offset new spending.

This budget maintains our commitment to class sizes at or below School Committee guidelines, preserves all core academic programs, and positions our district to continue improving student outcomes across all demographic groups.

I look forward to discussing this budget with the School Committee and our community during the public hearing process.

Respectfully submitted,
Dr. Catherine A. Morrison
Superintendent of Schools

Contact Information

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School Committee Members:
Patricia A. Kowalski, Chair
Robert J. Martinez, Vice Chair
Susan E. Thompson
David K. Yamamoto
Maria L. Santos

School Committee Budget Guidance

The School Committee has established the following budget priorities for FY2026:

1. Maintain class sizes at or below guidelines (K-2: 20, 3-5: 23, 6-8: 25)
2. Expand mental health and social-emotional support services
3. Continue investment in STEM and career readiness programming
4. Address deferred maintenance and facility infrastructure needs
5. Ensure full compliance with all state and federal mandates
6. Maintain competitive compensation to attract and retain high-quality staff

The Committee directed the administration to develop a budget that balances these priorities within anticipated revenue constraints, with particular attention to long-term fiscal sustainability.

Budget Development Process

The FY2026 budget was developed through a collaborative process spanning September 2024 through March 2025:

September-October: Revenue projections developed with Town Finance Department; enrollment forecasts finalized; budget guidelines distributed to all departments and schools.

November: Individual school and department budget requests submitted and reviewed.

December-January: Administrative budget review sessions with each cost center; identification of priorities, efficiencies, and reductions.

February: Superintendent's Recommended Budget finalized and presented to School Committee.

March-April: School Committee public hearings; community input sessions; Committee deliberation and vote.

May: Annual Town Meeting consideration of school budget appropriation.

The budget process included three public forums at district schools, with over 120 community members participating.

Budget Timeline

September 2024	Revenue projections and enrollment forecasts developed
October 2024	Budget guidelines distributed to schools and departments
November 2024	School and department budget requests due
December 2024	Administrative budget review sessions begin
January 2025	Preliminary budget draft completed; community forum #1
February 2025	Superintendent presents Recommended Budget to Committee
March 2025	School Committee public hearings; community forums #2 and #3
April 2025	School Committee votes on FY2026 budget
May 2025	Annual Town Meeting vote on school appropriation

Budget-in-Brief

TOTAL BUDGET	YEAR-OVER-YEAR	ENROLLMENT
\$44,950,000	3.4%	2738

PER-PUPIL EXPENDITURE	TOTAL FTE
\$16,420	412

Budget at a Glance

TOTAL REVENUE	TOTAL EXPENDITURE
\$45,280,000	\$44,950,000
FUND BALANCE	YEAR-OVER-YEAR
\$330,000	3.4%

The FY2026 Recommended Budget totals \$44,950,000, representing a \$1,475,000 or 3.4% increase over the FY2025 appropriation of \$43,475,000. Revenue is projected at \$45,280,000, leaving a projected fund balance of \$330,000.

The increase is driven by contractual salary obligations (\$825,000), health insurance premium increases (\$310,000), special education cost growth (\$215,000), and targeted program investments (\$425,000). These increases are partially offset by \$300,000 in identified savings from energy efficiency improvements, supply chain optimization, and position attrition management.

This budget maintains the district's strong commitment to Net School Spending compliance, exceeding the required minimum by 4.2%. Per-pupil expenditure is projected at \$16,420, which places Riverside in the 58th percentile among peer districts.

Revenue by Source

Local Revenue

DESCRIPTION	PRIOR YEAR	CURRENT BUDGET	FY2026 PROPOSED
Property Tax Levy	\$28,500,000	\$29,480,000	\$30,200,000
Local Receipts & Fees	\$1,380,000	\$1,420,000	\$1,550,000
Total Local Revenue	\$29,880,000	\$30,900,000	\$31,750,000

State Revenue

DESCRIPTION	PRIOR YEAR	CURRENT BUDGET	FY2026 PROPOSED
Chapter 70 Aid	\$10,100,000	\$10,550,000	\$10,850,000
State Transportation Reimbursement	\$420,000	\$440,000	\$460,000
Charter School Reimbursement	\$580,000	\$610,000	\$670,000
Total State Revenue	\$11,100,000	\$11,600,000	\$11,980,000

Federal & Other Revenue

DESCRIPTION	PRIOR YEAR	CURRENT BUDGET	FY2026 PROPOSED
Title I – Improving Basic Programs	\$380,000	\$395,000	\$395,000
Title II-A – Teacher Quality	\$85,000	\$85,000	\$85,000
IDEA (Special Education)	\$680,000	\$710,000	\$720,000
Medicaid Reimbursement	\$280,000	\$310,000	\$350,000
Total Federal & Other Revenue	\$1,425,000	\$1,500,000	\$1,550,000

Budget by Cost Center

CODE	FUNCTION	PRIOR YEAR	CURRENT BUDGET	PROPOSED	CHANGE
1000	Instruction	\$25,200,000	\$25,870,000	\$26,880,000	3.9%
2100	Student Support Services	\$3,420,000	\$3,580,000	\$3,850,000	7.5%
2200	Instructional Staff Support	\$1,950,000	\$2,020,000	\$2,130,000	5.4%
2300	General Administration	\$1,280,000	\$1,310,000	\$1,350,000	3.1%
2400	School Administration	\$1,820,000	\$1,870,000	\$1,930,000	3.2%
2600	Operations & Maintenance	\$4,850,000	\$5,050,000	\$5,250,000	4%
2700	Transportation	\$2,150,000	\$2,230,000	\$2,350,000	5.4%
3000	Fixed Charges	\$2,180,000	\$2,320,000	\$2,510,000	8.2%
9000	Programs with Other Districts	\$1,520,000	\$1,660,000	\$1,810,000	9%

Revenue

Total revenue of \$45,280,000 is derived from three primary sources: local revenue (\$31,750,000, 70.1%), state aid (\$11,980,000, 26.5%), and federal and other sources (\$1,550,000, 3.4%).

Local revenue, anchored by the property tax levy, remains the district's largest funding source. The FY2026 levy of \$30,200,000 reflects a 2.5% increase within Proposition 2-1/2 limits. Local receipts are projected at \$1,550,000, consistent with recent collection experience.

Chapter 70 state aid is projected at \$10,850,000, a 2.8% increase reflecting updated foundation budget calculations under the Student Opportunity Act. The state's commitment to full implementation of the SOA continues to benefit Riverside with increased funding tied to student demographics.

Federal funding, primarily through Title I and IDEA grants, is projected at \$1,550,000, level-funded from FY2025.

Local Revenue

DESCRIPTION	FY2024 ACTUAL	FY2025 BUDGET	FY2026 PROPOSED
Property Tax Levy	\$28,500,000	\$29,480,000	\$30,200,000
Motor Vehicle Excise	\$620,000	\$640,000	\$660,000
Penalties & Interest	\$85,000	\$90,000	\$95,000
User Fees & Charges	\$410,000	\$420,000	\$430,000
Rental Income	\$115,000	\$120,000	\$125,000
Investment Income	\$150,000	\$150,000	\$240,000
Total	\$29,880,000	\$30,900,000	\$31,750,000

State Revenue

DESCRIPTION	FY2024 ACTUAL	FY2025 BUDGET	FY2026 PROPOSED
Chapter 70 Aid	\$10,100,000	\$10,550,000	\$10,850,000
Transportation Reimbursement	\$420,000	\$440,000	\$460,000
Charter School Reimbursement	\$580,000	\$610,000	\$670,000
Circuit Breaker (SPED)	\$620,000	\$650,000	\$680,000
Total	\$11,720,000	\$12,250,000	\$12,660,000

Federal Revenue

DESCRIPTION	FY2024 ACTUAL	FY2025 BUDGET	FY2026 PROPOSED
Title I	\$380,000	\$395,000	\$395,000
Title II-A	\$85,000	\$85,000	\$85,000
IDEA Part B	\$680,000	\$710,000	\$720,000
Medicaid Reimbursement	\$280,000	\$310,000	\$350,000
Total	\$1,425,000	\$1,500,000	\$1,550,000

Expenditures

Total expenditures of \$44,950,000 are allocated across six major functional categories. Instruction represents the largest share at 59.8% (\$26,880,000), reflecting the district's commitment to directing resources to the classroom.

Support Services account for 13.3% (\$5,980,000), including guidance, nursing, and psychological services. The increase in this category reflects the addition of three school counselor positions to strengthen mental health support.

Operations and Maintenance at 11.7% (\$5,250,000) includes a modest increase for energy-related costs, partially offset by efficiency improvements. Administration at 7.3% (\$3,280,000) remains well below the state median percentage.

Fixed charges at 5.6% (\$2,510,000) reflect a projected 7.8% increase in health insurance premiums and modest growth in retirement contributions.

Instruction

CODE	DESCRIPTION	FY2024 ACTUAL	FY2025 BUDGET	FY2026 PROPOSED
1100-51	Regular Day Teachers Salaries	\$15,800,000	\$16,200,000	\$16,850,000
1100-52	Regular Day Teacher Benefits	\$2,150,000	\$2,280,000	\$2,420,000
1200-51	Special Education Teachers	\$3,850,000	\$4,020,000	\$4,250,000
1200-52	SPED Paraprofessionals	\$1,680,000	\$1,750,000	\$1,820,000
1300-51	Specialist Teachers (Art, Music, PE)	\$1,420,000	\$1,480,000	\$1,540,000
1100-54	Instructional Supplies & Materials	\$380,000	\$395,000	\$410,000
1100-58	Textbooks & Digital Resources	\$285,000	\$310,000	\$340,000
1100-57	Instructional Technology	\$420,000	\$435,000	\$480,000
Total		\$25,985,000	\$26,870,000	\$28,110,000

Student Support Services

CODE	DESCRIPTION	FY2024 ACTUAL	FY2025 BUDGET	FY2026 PROPOSED
2110-51	Guidance Counselors	\$980,000	\$1,020,000	\$1,280,000
2120-51	School Psychologists	\$520,000	\$540,000	\$560,000
2130-51	School Nurses	\$410,000	\$430,000	\$450,000
2140-51	Social Workers	\$380,000	\$400,000	\$420,000
2150-54	Student Support Supplies	\$45,000	\$48,000	\$52,000
2160-53	Student Assessment Services	\$185,000	\$195,000	\$210,000
Total		\$2,520,000	\$2,633,000	\$2,972,000

Instructional Staff Support

CODE	DESCRIPTION	FY2024 ACTUAL	FY2025 BUDGET	FY2026 PROPOSED
2210-51	Library/Media Specialists	\$380,000	\$395,000	\$410,000
2210-54	Library Materials & Subscriptions	\$125,000	\$130,000	\$135,000
2220-51	Curriculum Coordinators	\$620,000	\$650,000	\$680,000
2220-53	Professional Development	\$285,000	\$295,000	\$320,000
2230-51	Instructional Technology Staff	\$340,000	\$350,000	\$385,000
2230-57	Ed Tech Software & Licensing	\$200,000	\$200,000	\$200,000
Total		\$1,950,000	\$2,020,000	\$2,130,000

Operations & Maintenance

CODE	DESCRIPTION	FY2024 ACTUAL	FY2025 BUDGET	FY2026 PROPOSED
2610-51	Custodial Staff Salaries	\$1,650,000	\$1,720,000	\$1,790,000
2610-52	Custodial Benefits	\$480,000	\$510,000	\$545,000
2620-51	Maintenance Staff Salaries	\$580,000	\$605,000	\$630,000
2630-54	Custodial Supplies	\$195,000	\$200,000	\$210,000
2640-52	Utilities — Electricity	\$680,000	\$720,000	\$750,000
2640-53	Utilities — Natural Gas	\$420,000	\$440,000	\$460,000
2640-54	Utilities — Water/ Sewer	\$145,000	\$155,000	\$165,000
2650-53	Building Repair & Maintenance	\$700,000	\$700,000	\$700,000
	Total	\$4,850,000	\$5,050,000	\$5,250,000

Departments

Riverside Elementary School (K-4)

The Riverside Elementary budget supports 680 students across grades K-4 in a neighborhood school model. FY2026 investments include the expansion of our early literacy intervention program, aligned with the science of reading, and the addition of a dedicated STEM maker space. The budget reflects a 3.8% increase, driven by contractual salary obligations and the targeted program investments.

ITEM	FY2024 ACTUAL	FY2025 BUDGET	FY2026 PROPOSED	CHANGE
Classroom Teachers (28.0 FTE)	\$2,380,000	\$2,450,000	\$2,560,000	4.5%
Special Education Staff (8.5 FTE)	\$985,000	\$1,020,000	\$1,080,000	5.9%
Specialists — Art, Music, PE (4.0 FTE)	\$340,000	\$355,000	\$370,000	4.2%
Paraprofessionals (12.0 FTE)	\$480,000	\$500,000	\$520,000	4%
Principal & Administrative Staff	\$285,000	\$295,000	\$305,000	3.4%
Instructional Supplies & Materials	\$95,000	\$98,000	\$115,000	17.3%
Technology Equipment & Software	\$85,000	\$90,000	\$120,000	33.3%
Total	\$4,650,000	\$4,808,000	\$5,070,000	5.4%

Riverside Middle School (5-8)

The Middle School budget supports 1,058 students in grades 5-8. Key FY2026 priorities include enhancing the school counseling program with an additional counselor position and expanding STEM elective offerings. The budget reflects contractual obligations and strategic investments in student support services.

ITEM	FY2024 ACTUAL	FY2025 BUDGET	FY2026 PROPOSED	CHANGE
Core Academic Teachers (42.0 FTE)	\$3,850,000	\$3,980,000	\$4,150,000	4.3%
Special Education Staff (12.0 FTE)	\$1,280,000	\$1,340,000	\$1,420,000	6%
Elective & Specialist Teachers (8.0 FTE)	\$680,000	\$710,000	\$740,000	4.2%
School Counselors (3.0 FTE)	\$245,000	\$255,000	\$340,000	33.3%
Paraprofessionals (15.0 FTE)	\$600,000	\$625,000	\$650,000	4%
Principal & Administrative Staff	\$380,000	\$395,000	\$410,000	3.8%
Instructional Supplies & Materials	\$145,000	\$150,000	\$165,000	10%
Technology Equipment & Software	\$120,000	\$125,000	\$145,000	16%
Total	\$7,300,000	\$7,580,000	\$8,020,000	5.8%

Riverside High School (9-12)

The High School budget supports 1,000 students across grades 9-12. FY2026 highlights include a new career and technical education pathway in health sciences, additional AP course offerings, and enhanced college and career counseling services. The budget reflects the school's comprehensive programming while managing enrollment-related staffing adjustments.

ITEM	FY2024 ACTUAL	FY2025 BUDGET	FY2026 PROPOSED	CHANGE
Core Academic Teachers (48.0 FTE)	\$4,520,000	\$4,680,000	\$4,880,000	4.3%
Special Education Staff (10.0 FTE)	\$1,050,000	\$1,100,000	\$1,150,000	4.5%
Elective & CTE Teachers (12.0 FTE)	\$1,020,000	\$1,060,000	\$1,120,000	5.7%
School Counselors (4.0 FTE)	\$345,000	\$360,000	\$420,000	16.7%
Paraprofessionals (8.0 FTE)	\$320,000	\$335,000	\$350,000	4.5%
Principal & Administrative Staff	\$425,000	\$440,000	\$460,000	4.5%
Instructional Supplies & Materials	\$180,000	\$185,000	\$200,000	8.1%
Athletics & Co-Curricular Programs	\$420,000	\$435,000	\$450,000	3.4%
Technology Equipment & Software	\$145,000	\$150,000	\$170,000	13.3%
Total	\$8,425,000	\$8,745,000	\$9,200,000	5.2%

District-Wide Services

District-wide services encompass central administration, technology infrastructure, professional development, and facilities management. FY2026 priorities include network infrastructure upgrades, expanded professional development in evidence-based instruction, and continued investment in energy efficiency improvements across all facilities.

ITEM	FY2024 ACTUAL	FY2025 BUDGET	FY2026 PROPOSED	CHANGE
Central Office Administration	\$1,280,000	\$1,310,000	\$1,350,000	3.1%
Technology Infrastructure & Support	\$680,000	\$710,000	\$780,000	9.9%
Professional Development — District	\$285,000	\$295,000	\$320,000	8.5%
Curriculum & Assessment	\$240,000	\$250,000	\$265,000	6%
Human Resources & Payroll	\$320,000	\$330,000	\$345,000	4.5%
Business & Finance Office	\$285,000	\$295,000	\$305,000	3.4%
Facilities Management	\$580,000	\$605,000	\$630,000	4.1%
Utilities (All Buildings)	\$1,245,000	\$1,315,000	\$1,375,000	4.6%
Insurance & Fixed Charges	\$2,180,000	\$2,320,000	\$2,510,000	8.2%
Total	\$7,095,000	\$7,430,000	\$7,880,000	6.1%

Staffing History

FISCAL YEAR	TOTAL FTE	TEACHERS	ADMINISTRATION	SUPPORT
2022	400	250	44	106
2023	404	252	45	107
2024	406	254	45	107
2025	408	256	45	107
2026	412	258	46	108

Multi-Year Comparison

CATEGORY	FY2022	FY2023	FY2024	FY2025	FY2026
Total Revenue	\$40,200,000	\$41,800,000	\$43,100,000	\$44,400,000	\$45,280,000
Total Expenditure	\$39,850,000	\$41,450,000	\$42,800,000	\$43,475,000	\$44,950,000
Instruction	\$23,800,000	\$24,600,000	\$25,200,000	\$25,870,000	\$26,880,000
Support Services	\$5,100,000	\$5,350,000	\$5,500,000	\$5,600,000	\$5,980,000
Operations	\$4,450,000	\$4,650,000	\$4,850,000	\$5,050,000	\$5,250,000
Fund Balance	\$350,000	\$350,000	\$300,000	\$925,000	\$330,000

Budget Scenarios

SCENARIO	TOTAL BUDGET	DIFFERENCE	DESCRIPTION
Level Service (No Override)	\$44,950,000	\$0	Maintains all current programs with contractual increases and targeted investments in counseling and STEM.
Override Option A (+\$1.2M)	\$46,150,000	\$1,200,000	Adds 4 teaching positions, full-day Pre-K pilot program, expanded summer learning, and additional technology investments.
Override Option B (+\$2.0M)	\$46,950,000	\$2,000,000	Includes Option A plus world language in elementary grades, an additional social worker, and accelerated facility improvements.

Budget Reductions

REDUCTION	DEPARTMENT	AMOUNT	IMPACT
Eliminate 1 administrative assistant position through attrition	Central Office	\$58,000	Increased workload distributed across remaining office staff
Reduce professional development travel budget by 15%	Curriculum	\$32,000	Shift to more virtual/online PD offerings
Renegotiate copier lease agreements	Operations	\$18,000	Consolidated from 5 vendors to 2; minimal service impact
Energy efficiency improvements (LED conversion Phase 3)	Facilities	\$45,000	Ongoing utility savings; payback period of 2.5 years
Consolidate software subscriptions and eliminate duplicates	Technology	\$28,000	Audit identified 6 redundant licenses across schools
Defer non-critical maintenance projects to FY2027	Facilities	\$120,000	Postpones cosmetic repairs; no impact on

health/
safety

Total Reductions	\$301,000
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Staffing

The FY2026 budget supports 412.0 full-time equivalent (FTE) positions across all employee categories. This represents a net increase of 4.0 FTE from FY2025, primarily through the addition of three school counselors and one STEM specialist.

Teaching staff of 258.0 FTE represents 62.6% of the total workforce. The student-to-teacher ratio of 10.6:1 remains below the state average of 12.8:1, reflecting the district's commitment to manageable class sizes.

Paraprofessional and support staff total 108.0 FTE, while administration accounts for 46.0 FTE. Administrative staffing as a percentage of total FTE (11.2%) is below the peer district average of 12.8%.

ROLE	FTE	SHARE
Teachers	258	62.6%
Administration	46	11.2%
Support	108	26.2%
Total	412	100%

STUDENT : TEACHER

106 / 10 : 1

Benchmarks

Riverside Public Schools compares favorably to peer districts across key financial metrics. DESE data from FY2024 shows the district's per-pupil expenditure of \$16,420 ranks in the 58th percentile among comparable K-12 districts.

Instructional spending as a percentage of total budget (59.8%) exceeds the peer median of 57.2%, indicating strong resource allocation toward teaching and learning. Administrative spending (7.3%) falls below the peer median of 8.5%, demonstrating efficient central office operations.

The district's student-to-teacher ratio of 10.6:1 is more favorable than the peer average of 12.8:1, supporting smaller class sizes and more individualized instruction.

METRIC	DISTRICT	PEER AVG	PEER MEDIAN	PERCENTILE
Per-Pupil Expenditure	\$16,420	\$16,100	\$15,850	58th
Instructional Spending %	\$5,980	\$5,620	\$5,510	65th
Admin Spending %	\$1,200	\$1,380	\$1,350	32th
Student-Teacher Ratio	\$106	\$128	\$125	72th
Total Salary per FTE	\$72,500	\$70,200	\$69,800	62th

Peer group: K-12 districts, 2,000-4,000 enrollment. Source: Massachusetts DESE.

Per-Pupil Expenditure

DISTRICT	PER-PUPIL EXPENDITURE
Riverside	\$16,420
Brookfield	\$17,250
Westbrook	\$16,800
Oakdale	\$15,950
Maplewood	\$15,400
Cedar Hills	\$16,100
Pinecrest	\$14,850
Lakewood	\$15,200

Source: Massachusetts DESE. Per-pupil expenditure includes in-district operating costs.

Chapter 70 Aid & Net School Spending

Chapter 70 State Aid

FISCAL YEAR	FOUNDATION BUDGET	CHAPTER 70 AID	REQUIRED LOCAL
2022	\$36,200,000	\$9,400,000	\$26,800,000
2023	\$37,800,000	\$9,800,000	\$28,000,000
2024	\$39,400,000	\$10,100,000	\$29,300,000
2025	\$40,800,000	\$10,550,000	\$30,250,000
2026	\$42,200,000	\$10,850,000	\$31,350,000

Net School Spending Compliance

FISCAL YEAR	REQUIRED NSS	ACTUAL NSS	COMPLIANCE
2022	\$34,500,000	\$35,900,000	104.1%
2023	\$36,000,000	\$37,500,000	104.2%
2024	\$37,800,000	\$39,400,000	104.2%
2025	\$39,200,000	\$40,850,000	104.2%
2026	\$40,600,000	\$42,300,000	104.2%

Enrollment Trends

FISCAL YEAR	TOTAL ENROLLMENT
2022	2820
2023	2795
2024	2770
2025	2738
2026	2715

Student Demographics

CATEGORY	COUNT	PERCENTAGE
White	1478	54%
Hispanic/Latino	493	18%
Black/African American	274	10%
Asian	247	9%
Multi-Race/Other	246	9%

Grant Funds

GRANT	SOURCE	AMOUNT	DESCRIPTION
Title I – Improving Basic Programs	Federal (ESEA)	\$395,000	Supplemental instruction and intervention for students in high-poverty schools
Title II-A – Supporting Effective Instruction	Federal (ESEA)	\$85,000	Teacher quality, professional development, and class size reduction
IDEA Part B	Federal	\$720,000	Special education services, evaluations, and IEP implementation
Title III – English Learner Support	Federal (ESEA)	\$42,000	Supplemental services for English learners and immigrant students
Circuit Breaker	State (DESE)	\$680,000	Reimbursement for high-cost special education placements exceeding threshold
METCO	State (DESE)	\$145,000	Support for metropolitan educational opportunity program participants

Full-Day Kindergarten Grant	State (DESE)	\$52,000	Supplemental funding for full-day kindergarten programming
Total Grant Funding		\$2,119,000	

Revolving Funds

FUND	BEGINNING BALANCE	REVENUE	EXPENDITURE	ENDING BALANCE
School Lunch Program	\$185,000	\$1,450,000	\$1,420,000	\$215,000
Athletics	\$62,000	\$340,000	\$355,000	\$47,000
Community Education	\$95,000	\$420,000	\$385,000	\$130,000
Building Rental	\$42,000	\$125,000	\$110,000	\$57,000
Student Activities	\$28,000	\$180,000	\$175,000	\$33,000

Glossary

Chapter 70

The primary state education aid program in Massachusetts. Chapter 70 of the Massachusetts General Laws establishes the formula that determines the minimum amount of state funding each district receives, based on enrollment, student demographics, and community wealth.

Net School Spending (NSS)

The minimum amount a municipality must spend on education, as determined by the Department of Elementary and Secondary Education (DESE). NSS includes both the local contribution and Chapter 70 aid, and must equal or exceed the Foundation Budget.

Foundation Budget

The minimum per-student spending level calculated by DESE based on student enrollment by grade level, demographics (low-income, English learner, special education), and wage and price indices. Updated annually under the Student Opportunity Act.

Full-Time Equivalent (FTE)

A unit of measurement for staffing levels. One FTE equals one full-time position. Part-time positions are expressed as fractions (e.g., a half-time position = 0.5 FTE).

DESE

The Massachusetts Department of Elementary and Secondary Education — the state agency responsible for overseeing public K-12 education, setting standards, administering assessments, and distributing state education aid.

Proposition 2-1/2

Massachusetts law that limits the annual increase in property tax levies to 2.5% of the prior year's levy limit, plus new growth. A Proposition 2-1/2 override requires voter approval to permanently increase the levy limit.

Circuit Breaker

A state reimbursement program that partially reimburses districts for special education costs that exceed a threshold (currently 4x the statewide foundation budget per pupil). Reimbursement rate has been approximately 70-75% in recent years.

Student Opportunity Act (SOA)

Enacted in 2019, this law updates the Chapter 70 funding formula to better reflect the actual costs of educating students, particularly those from low-income families, English learners, and students with disabilities. Full implementation is phased in through FY2027.

MSBA

The Massachusetts School Building Authority — the state agency that provides financial assistance to cities and towns for school construction and renovation projects through a competitive application process.

IEP

Individualized Education Program — a legally binding document developed for each student eligible for special education services under the Individuals with Disabilities Education Act (IDEA). The IEP describes the student's needs and the services the district will provide.

Appendix

Capital Improvement Plan

The district's five-year Capital Improvement Plan addresses critical infrastructure needs across all facilities. FY2026 capital priorities include:

Riverside Elementary School — HVAC system replacement (Phase 2 of 3): \$1,200,000

Riverside Middle School — Roof repair and waterproofing: \$450,000

District-Wide — ADA compliance upgrades: \$175,000

District-Wide — Technology infrastructure (network switches and cabling): \$225,000

Total FY2026 capital appropriation: \$2,050,000

The capital plan is funded through a combination of the general fund operating budget, the capital stabilization fund, and state reimbursement through the Massachusetts School Building Authority (MSBA). The HVAC project at Riverside Elementary was approved for MSBA participation at a 52% reimbursement rate.

Special Education Programs

Riverside Public Schools serves 487 students with Individualized Education Programs (IEPs), representing 17.8% of total enrollment. This is consistent with the state average of 18.4%.

FY2026 special education expenditures are projected at \$8,420,000, a 4.8% increase over FY2025.

This increase reflects:

- Contractual salary increases for special education staff
- Growth in out-of-district tuition costs (+\$185,000)
- Additional therapeutic services to support students transitioning from out-of-district placements

Circuit Breaker reimbursement is projected at \$680,000, providing partial offset for high-cost students.

The district continues to prioritize in-district programming to improve outcomes and contain costs, with three students successfully returning from out-of-district placements in FY2025.