



*FY26 District Administration's Budget Recommendation  
School Committee Presentation  
February 26, 2025*

Prepared and Presented by:

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# FY26 Budget Agenda for Tonight

- Final Health and Dental Insurance Premiums for FY26
- Scenario Planning for Cost Reductions
  - Scenario 1 Review
  - Scenario 2 Review



# FY26 Budget Summary of February 26<sup>th</sup> Adjustments

February 5th - FY26 Increase to Total Operating Assessment	\$3,124,446
<i>Adjust for Final Health &amp; Dental Premiums</i>	<i>172,694</i>
February 26th - FY26 REVISED Increase to Total Operating Assessment	\$3,297,140
Change to FY26 Total Operating Assessment:	<u>\$172,694</u>

The District has received notification of final rate increases for Health and Dental Insurance Premiums for FY26 from MIIA. Health Insurance premiums will increase by 14.71% and Dental Insurance premiums will increase by 6.18%; initial placeholder increases of 10.0% for Health and 5.0% for Dental had been reflected in earlier versions of the FY26 Budget Recommendation.

Over the past six (6) years including FY26, Health & Dental premiums have increased, on average, by 5.26% and +0.91% per year respectively.

# FY26 Budget Assessment by Town\*

<b>BOXFORD</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>Chg \$</b>	<b>Chg %</b>
Operating Assessment	\$ 11,917,575	\$ 12,379,417	\$ 13,580,592	\$ 1,201,175	9.7%
Capital Assessment incl Debt Service	\$ 167,451	\$ 147,711	\$ 254,907	\$ 107,196	72.6%
<b>Total Assessment</b>	<b>\$ 12,085,026</b>	<b>\$ 12,527,128</b>	<b>\$ 13,835,499</b>	<b>\$ 1,308,371</b>	<b>10.4%</b>
<b>MIDDLETON</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>Chg \$</b>	<b>Chg %</b>
Operating Assessment	\$ 10,896,460	\$ 11,103,806	\$ 11,846,832	\$ 743,026	6.7%
Capital Assessment incl Debt Service	\$ 150,162	\$ 135,586	\$ 230,652	\$ 95,066	70.1%
<b>Total Assessment</b>	<b>\$ 11,046,622</b>	<b>\$ 11,239,392</b>	<b>\$ 12,077,484</b>	<b>\$ 838,092</b>	<b>7.5%</b>
<b>TOPSFIELD</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>Chg \$</b>	<b>Chg %</b>
Operating Assessment	\$ 9,123,180	\$ 9,760,623	\$ 11,113,561	\$ 1,352,938	13.9%
Capital Assessment incl Debt Service	\$ 131,437	\$ 116,704	\$ 204,441	\$ 87,738	75.2%
<b>Total Assessment</b>	<b>\$ 9,254,617</b>	<b>\$ 9,877,327</b>	<b>\$ 11,318,002</b>	<b>\$ 1,440,676</b>	<b>14.6%</b>
<b>DISTRICT TOTALS</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>Chg \$</b>	<b>Chg %</b>
Operating Assessment	\$ 31,937,215	\$ 33,243,846	\$ 36,540,985	\$ 3,297,139	9.9%
Capital Assessment incl Debt Service	\$ 449,050	\$ 400,000	\$ 690,000	\$ 290,000	72.5%
<b>Total Assessment</b>	<b>\$ 32,386,265</b>	<b>\$ 33,643,846</b>	<b>\$ 37,230,986</b>	<b>\$ 3,587,140</b>	<b>10.7%</b>

\* NOTE: FY26 Preliminary Net School Spending Required Contribution figures and updated Resident Student Enrollment data (per the Regional Agreement) have been utilized to calculate this Assessment by Town Report.



# FY26 Budget

## Scenario Planning Cost Reduction Review



# FY26 Budget Scenario Planning - Cost Reductions

TOT \$ Impact*	FTE Impact	Description
(\$54,187)	(1.0)	Reduce 1.0 FTE HS Math Teaching Position
(\$107,285)	(1.0)	Reduce 1.0 FTE HS Social Studies Teaching Position
(\$74,152)	(1.0)	Reduce 1.0 FTE HS English Teaching Position
(\$115,457)	(1.0)	Reduce 1.0 FTE HS French Teaching Position
(\$82,853)	(1.0)	Reduce 1.0 FTE HS Business Teaching Position; Redeploy 1.0 FTE from DL Existing
(\$75,711)	(1.0)	Reduce 1.0 FTE HS Guidance Position
(\$55,107)	(1.0)	Reduce 1.0 FTE HS Support Staff Position (Attrition)
(\$15,000)	N/A	Defer Fraud Assessment until FY27
(\$15,000)	N/A	Defer HS Student Activity Accounts Audit until FY27
(\$55,000)	N/A	Math Resources for Algebra 1 & 2, and Geometry (1 Year vs 6 Year Subscription)
<b>(\$649,752)</b>	<b>(7.0)</b>	<b>Scenario 1 SubTotals</b>
(\$93,801)	(1.0)	Reduce 1.0 FTE HS Nurse Position
(\$170,520)	(1.0)	Reduce 1.0 FTE Assistant Principal Position (Attrition)
(\$110,314)	(1.0)	Reduce 1.0 FTE MS Librarian Position
<b>(\$374,635)</b>	<b>(3.0)</b>	<b>Scenario 2 SubTotals</b>
<b>(\$1,024,387)</b>	<b>(10.0)</b>	<b>SCENARIO 1 + 2 TOTALS</b>

\* - Net Impact of Salary, Health & Dental, and Unemployment

# FY26 Budget Assessment by Town\* SCENARIO 1

<b>BOXFORD</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>Chg \$</b>	<b>Chg %</b>	
Operating Assessment	\$ 11,917,575	\$ 12,379,417	\$ 13,338,581	\$ 959,164	7.7%	←
Capital Assessment incl Debt Service	\$ 167,451	\$ 147,711	\$ 254,907	\$ 107,196	72.6%	
<b>Total Assessment</b>	<b>\$ 12,085,026</b>	<b>\$ 12,527,128</b>	<b>\$ 13,593,489</b>	<b>\$ 1,066,361</b>	<b>8.5%</b>	
<b>MIDDLETON</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>Chg \$</b>	<b>Chg %</b>	
Operating Assessment	\$ 10,896,460	\$ 11,103,806	\$ 11,631,811	\$ 528,005	4.8%	←
Capital Assessment incl Debt Service	\$ 150,162	\$ 135,586	\$ 230,652	\$ 95,066	70.1%	
<b>Total Assessment</b>	<b>\$ 11,046,622</b>	<b>\$ 11,239,392</b>	<b>\$ 11,862,462</b>	<b>\$ 623,071</b>	<b>5.5%</b>	
<b>TOPSFIELD</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>Chg \$</b>	<b>Chg %</b>	
Operating Assessment	\$ 9,123,180	\$ 9,760,623	\$ 10,920,841	\$ 1,160,218	11.9%	←
Capital Assessment incl Debt Service	\$ 131,437	\$ 116,704	\$ 204,441	\$ 87,738	75.2%	
<b>Total Assessment</b>	<b>\$ 9,254,617</b>	<b>\$ 9,877,327</b>	<b>\$ 11,125,283</b>	<b>\$ 1,247,956</b>	<b>12.6%</b>	
<b>DISTRICT TOTALS</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>Chg \$</b>	<b>Chg %</b>	
Operating Assessment	\$ 31,937,215	\$ 33,243,846	\$ 35,891,233	\$ 2,647,387	8.0%	←
Capital Assessment incl Debt Service	\$ 449,050	\$ 400,000	\$ 690,000	\$ 290,000	72.5%	
<b>Total Assessment</b>	<b>\$ 32,386,265</b>	<b>\$ 33,643,846</b>	<b>\$ 36,581,234</b>	<b>\$ 2,937,388</b>	<b>8.7%</b>	

\* NOTE: FY26 Preliminary Net School Spending Required Contribution figures and updated Resident Student Enrollment data (per the Regional Agreement) have been utilized to calculate this Assessment by Town Report.

# FY26 Budget Assessment by Town\*

## SCENARIO 1 + 2

<b>BOXFORD</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>Chg \$</b>	<b>Chg %</b>
Operating Assessment	\$ 11,917,575	\$ 12,379,417	\$ 13,199,043	\$ 819,626	6.6%
Capital Assessment incl Debt Service	\$ 167,451	\$ 147,711	\$ 254,907	\$ 107,196	72.6%
<b>Total Assessment</b>	<b>\$ 12,085,026</b>	<b>\$ 12,527,128</b>	<b>\$ 13,453,950</b>	<b>\$ 926,822</b>	<b>7.4%</b>
<b>MIDDLETON</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>Chg \$</b>	<b>Chg %</b>
Operating Assessment	\$ 10,896,460	\$ 11,103,806	\$ 11,507,833	\$ 404,027	3.6%
Capital Assessment incl Debt Service	\$ 150,162	\$ 135,586	\$ 230,652	\$ 95,066	70.1%
<b>Total Assessment</b>	<b>\$ 11,046,622</b>	<b>\$ 11,239,392</b>	<b>\$ 11,738,485</b>	<b>\$ 499,093</b>	<b>4.4%</b>
<b>TOPSFIELD</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>Chg \$</b>	<b>Chg %</b>
Operating Assessment	\$ 9,123,180	\$ 9,760,623	\$ 10,809,723	\$ 1,049,100	10.7%
Capital Assessment incl Debt Service	\$ 131,437	\$ 116,704	\$ 204,441	\$ 87,738	75.2%
<b>Total Assessment</b>	<b>\$ 9,254,617</b>	<b>\$ 9,877,327</b>	<b>\$ 11,014,164</b>	<b>\$ 1,136,837</b>	<b>11.5%</b>
<b>DISTRICT TOTALS</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>Chg \$</b>	<b>Chg %</b>
Operating Assessment	\$ 31,937,215	\$ 33,243,846	\$ 35,516,598	\$ 2,272,752	6.8%
Capital Assessment incl Debt Service	\$ 449,050	\$ 400,000	\$ 690,000	\$ 290,000	72.5%
<b>Total Assessment</b>	<b>\$ 32,386,265</b>	<b>\$ 33,643,846</b>	<b>\$ 36,206,599</b>	<b>\$ 2,562,753</b>	<b>7.6%</b>

\* NOTE: FY26 Preliminary Net School Spending Required Contribution figures and updated Resident Student Enrollment data (per the Regional Agreement) have been utilized to calculate this Assessment by Town Report.

# **Implications of Staff Reductions**

# **Our Concerns Regarding Faculty/Staff Reductions**

## **Impact on Unique Educational Offerings**

- All students are deeply impacted by loss of faculty/staff
- Reducing staff will limit the diverse courses that make Masco unique, such as Sports Analytics, Financial Management, and Documentary Filmmaking
- Smaller class sizes and diverse courses help prepare students for their future and differentiate us from other schools
- M-blocks will have more students thus losing effectiveness of student support

## **Loss of Critical Support Roles**

- Assistant Principals, Counselors, Nurses, and Librarians play key roles in student engagement, mental health, and safety
- Reducing these positions would impact personalized support, individual relationships, and overall student well-being

# Our Concerns Regarding Faculty/Staff Reductions

- Once positions are cut, they may not be reinstated, limiting future educational opportunities and growth
- The proposed cuts would lead to a more static curriculum and fewer choices for students
- Less individualized attention to students as classes and caseloads are larger

# Reduction of 5 FTE at the High School

<b>Subject</b>	<b>FY25 Class avg</b>	<b>FY 26 Class Avg (projected)</b>
<b>English</b>	<b>17.4</b>	<b>19.1</b>
<b>Math</b>	<b>18.1</b>	<b>20.0</b>
<b>Social Studies</b>	<b>18.1</b>	<b>19.5</b>
<b>World Language</b>	<b>18.0</b>	<b>20.4</b>
<b>Business</b>	<b>16.9</b>	<b>16.9</b>

# FY26 Budget

Position Title: **1.0 FTE HS English Teaching Position**

Potential Impacts: Ability to offer additional courses

**Class Size: FY25 Dept. Avg. = 17.4**

**FY26 Projection = 19.1**

1. Some courses which **COULD** be affected:
  - a. Creative Writing
  - b. YA Book Club
  - c. Documentary Filmmaking
  - d. Criminal Minds (New FY26)
  - e. Dystopian Literature (New FY26)
  - f. Lit in “The Office”
  - g. Media Communications
  - h. AP Literature and Composition

# FY26 Budget

Position Title: **1.0 FTE HS Mathematics Teaching Position**

Potential Impacts: Ability to offer additional courses

**Class Size: FY25 Dept. Avg. = 18.1**

**FY26 Projection = 20**

Some impacts **COULD** be:

1. Student Learning and Course Offerings: impacts ability to offer math in more real world applications
  - a. Sports Analytics (New FY26)
  - b. Game Theory (New FY26)
  - c. AP BC Calculus as this is continually under enrolled (13 students in '24-'25)
2. To keep new courses would mean an increase in class size not by 2 but by 5 students in core courses
3. Less individualized support for all students

# FY26 Budget

Position Title: **1.0 FTE HS Social Studies Teaching Position**

Potential Impacts: Ability to offer additional course

**Class Size: FY25 Dept. Avg. = 18.1**

**FY26 Projection = 19.5**

1. Some impacts **COULD** be reduction of course offerings and an increase in class size.
  - a. Gender Studies
  - b. Digital Society
  - c. 1960's
  - d. American Studies (combined English/Social Studies for Juniors)
  - e. AP European Studies
  - f. AP African American Studies (New FY26)

# FY26 Budget

Position Title: **1.0 FTE HS World Language Teaching Position**

Potential Impacts: Ability to offer additional courses & combining different levels based on staffing and certifications

**Class Size: FY25 Dept. Avg. = 18**

**FY26 Projection = 20.4**

The following impacts **COULD** occur based on enrollment:

1. Current avg. class size in French is 13 students for 10 sections -- 7 sections = avg. 19 students
2. Ability to offer international travel will be in jeopardy
3. Combined CP and Honors classes as well as larger class sizes could yield less students who earn the Seal of Biliteracy as seniors.

# FY26 Budget

Position Title: **Business Teacher**

Current Staffing: 4.0 FTE Teaching Staff, 1.0 FTE Digital Integration Specialist (no current teaching assignment), 1.0 FTE Department Head (No current teaching assignment).

Potential Change: Reduce 1.0 FTE Teaching Staff and assign Digital Integration Specialist and Department Head 1.0 FTE of Teaching (5 sections total).

Potential Impact **COULD BE**: Ability to offer much needed new courses & impact on staff getting their digital needs met - this position would be moving staff from Digital Learning back into the classroom

- Ability to offer our new courses such as Financial Literacy
- Having our Digital Learning Department cut in ½
  - Supporting all faculty/staff with technology integration
  - MCAS coordination will be shifted to other staff
  - All digital learnings needs for students/staff

# FY26 Budget

Position Title: **School Nurse**

Current Staffing: 3.0 FTE School Nurses, 1.6 FTE Nurse Assistant (budgeted at 2.0)

Reduced Staffing: 2.0 FTE School Nurse, 2.0 FTE Nurse Assistant

Potential Impacts **COULD** be: Student Safety Concerns

1. MDPH Recommends 1 Nurse to 250-500 students and 0.1 FTE for every 50 students thereafter...3.0 (1500)
2. All state mandated screenings will take 2x as long
3. Operating in constant Crisis Triage model reduces time for non-crisis student contact, family contact, staff questions, required paperwork, etc.

# FY26 Budget

Position Title: **1.0 FTE HS School Counselor**

Potential Impacts **COULD** be: Student Needs are Not Met

1. Caseloads Increase from FY25 Avg. of 184, to a projected 250 for FY26. MASCA recommends 1:250.
2. Longer wait times to see a counselor and less time overall with each student.
3. Less time to build relationships and work with students could lead to more referrals to the Adjustment Counselors.
4. A more hectic college and career counseling experience for students.
5. Senior caseloads of close to 70 students changes process for College Recommendation letters.
6. Loss of opportunities to add student programming

# FY26 Budget

Position Title: **HS Administrative Assistant (retirement)**

Potential Impacts: Workload **COULD** be absorbed by other Administrative Assistants within the building

1. Redeploy existing staff member to the house office to tend to staff/student needs
2. Roles and responsibilities will be redeployed

# FY26 Budget

Position Title: **MS Librarian**

Potential Impacts **COULD** be:

- HS librarian would become the district librarian supported by four library assistants
- Will reduce teaching and support in classes with projects and research
- Reduced librarian support in library

# FY26 Budget

**Position Title: 1.0 FTE Assistant Principal**

**There would be no difference at the MS**

**Impact one assistant principal became the only AP in the HS, the HS AP would then be responsible for roughly 1000 students, a 100% increase in students for the HS AP.**

- 1. Respond quickly and appropriately to a building safety threat***
2. Reduce visibility in the hallways/bathrooms/cafeteria
3. Less time to meet with and form meaningful relationships with students and school community
4. Decreased classroom visibility
5. Reduced ability to timely communicate with all families
6. Increased responsibilities including MCAS, Graduation, Peer Leaders, etc...
7. Collaborate with security staff and School Resource Officers regarding trends in student behavior and safety planning



# FY26 Budget Calendar

SEPTEMBER 30, 2024	DISTRICT SUBMITS JULY 1, 2024 E & D TO MA DOR FOR CERTIFICATION
OCTOBER 10, 2024	MA DOR CERTIFIES DISTRICT'S JULY 1, 2024 E & D
OCTOBER 25, 2024	FY26 BUDGET KICK-OFF MEMO DISTRIBUTED TO MRSD BUDGET HOLDERS
NOVEMBER 1, 2024	DISTRICT DISTRIBUTES OCTOBER 1, 2024 RESIDENT STUDENT ENROLLMENT TO TOWNS
JANUARY 22, 2025	FY26 BUDGET RECOMMENDATION PRESENTED TO THE SCHOOL COMMITTEE
FEBRUARY 5, 2025	SCHOOL COMMITTEE CONDUCTS FY26 BUDGET DELIBERATIONS
FEBRUARY 14, 2025	DISTRICT MAILES TENTATIVE FY26 BUDGET TO TOWN OFFICIALS
FEBRUARY 26, 2025	SCHOOL COMMITTEE CONDUCTS FY26 BUDGET DELIBERATIONS
MARCH 5, 2025	SCHOOL COMMITTEE HOLDS FY26 BUDGET PUBLIC HEARING
MARCH 5, 2025	SCHOOL COMMITTEE CONDUCTS FY26 BUDGET DELIBERATIONS
MARCH 10, 2025 (MON)	SCHOOL COMMITTEE CONDUCTS FY26 BUDGET DELIBERATIONS (IF NEEDED)
MARCH 12, 2025 (WED)	SCHOOL COMMITTEE CONDUCTS FY26 BUDGET DELIBERATIONS (IF NEEDED)
MARCH 17, 2025 (MON)	SCHOOL COMMITTEE CONDUCTS FY26 BUDGET DELIBERATIONS (IF NEEDED)
MARCH 19, 2025	SCHOOL COMMITTEE CONDUCTS FY26 BUDGET DELIBERATIONS
MARCH 19, 2025	SCHOOL COMMITTEE ADOPTS FINAL FY26 BUDGET
APRIL 9 , 2025	SCHOOL COMMITTEE AUTHORIZES DEBT FOR CAPITAL PROJECTS (IF NEEDED)
APRIL 11, 2025	DISTRICT PROVIDES WRITTEN NOTICE OF DEBT AUTHORIZATION TO BOARDS OF SELECTMAN (IF NEEDED)
APRIL 18, 2025	DISTRICT TREASURER CERTIFIES FY26 BUDGET WITH TOWNS
MAY 6, 2025 & May 13, 2025	ANNUAL TOWN MEETINGS



## FY26 Budget

The following slides have been included as reference material (not for presentation)



# FY26 Budget

## Administration's *Recommendation*

### A Level Service Budget Recommendation for FY26

What Does “Level Service” Mean?

*Level Service is a continuation of the current services, programs, and operations of the District.*

For FY26, our Recommendation reflects an increase in Operating Expenses of \$3,903,410 (or 9.6%) and an increase of \$3,297,140 (or 9.9%) in Operating Assessment versus the FY25 Budget.

# FY26 Budget – Assessment Overview

Total Expenditures		<i>Actual FY24</i>	<i>Adopted F24</i>	<i>Adopted F25</i>	<i>Proposed F26</i>	<i>Chg \$</i>	<i>Chg %</i>
	General Operating Expenses (before Offsets)	42,069,755	42,571,783	43,446,899	47,452,413	4,005,514	9.2%
	Less Expense Offsets	2,558,019	2,814,097	2,770,663	2,872,767	102,104	3.7%
	General Operating Expenses (after Offsets)	39,511,736	39,757,686	40,676,236	44,579,646	3,903,410	9.6%
	Capital Costs including Debt Service Expense	449,050	449,050	400,000	690,000	290,000	72.5%
	<b>Total Expenditures</b>	<b>\$39,960,786</b>	<b>\$40,206,736</b>	<b>\$41,076,236</b>	<b>\$45,269,646</b>	<b>\$4,193,410</b>	<b>10.2%</b>
Total Funding Sources		<i>Actual FY24</i>	<i>Adopted FY24</i>	<i>Adopted FY25</i>	<i>Proposed F26</i>	<i>Chg \$</i>	<i>Chg %</i>
<b>State Aid</b>							
	Chapter 70	\$5,448,589	\$5,403,309	\$5,498,979	\$5,729,078	\$230,099	4.2%
	Transportation Reimbursement	753,891	701,305	698,918	786,395	87,477	12.5%
	MSBA Debt Service Reimbursement	-	-	-	-	0	0.0%
	Charter School Tuition Reimbursement	66,556	31,456	45,441	22,473	(22,968)	-50.5%
<b>Local Receipts</b>							
	Interest Income	303,675	12,000	190,000	242,400	52,400	27.6%
	Fees Collected	36,881	34,000	34,000	34,000	0	0.0%
	Miscellaneous Receipts	8,972	10,000	10,000	10,000	0	0.0%
	Excess and Deficiency	1,126,968	1,126,968	453,619	712,882	259,263	57.2%
	Fund Transfers In	467,500	467,500	467,500	467,500	0	0.0%
<b>Federal Aid</b>							
	Medicaid Reimbursement	63,219	33,933	33,933	33,933	0	0.0%
	E Rate Reimbursement	0	0	0	0	0	0.0%
	<b>Total Funding Sources</b>	<b>\$8,276,251</b>	<b>\$7,820,471</b>	<b>\$7,432,390</b>	<b>\$8,038,661</b>	<b>\$606,270</b>	<b>8.2%</b>
Net Assessment including Deb Service		<i>Actual FY24</i>	<i>Adopted FY24</i>	<i>Adopted FY25</i>	<i>Proposed F26</i>	<i>Chg \$</i>	<i>Chg %</i>
	Total Expenditures	39,960,786	40,206,736	41,076,236	45,269,646	4,193,410	10.2%
	Less Total Funding Sources	(8,276,251)	(7,820,471)	(7,432,390)	(8,038,661)	606,270	8.2%
	<b>Total Net Assessment including Debt</b>	<b>\$31,684,535</b>	<b>\$32,386,264</b>	<b>\$33,643,845</b>	<b>\$37,230,986</b>	<b>\$3,587,140</b>	<b>10.7%</b>
	<b>Operating Assessment</b>	<b>\$31,235,485</b>	<b>\$31,937,214</b>	<b>\$33,243,845</b>	<b>\$36,540,985</b>	<b>\$3,297,140</b>	<b>9.9%</b>
	<b>Capital Assessment including Debt Service</b>	<b>\$449,050</b>	<b>\$449,050</b>	<b>\$400,000</b>	<b>\$690,000</b>	<b>\$290,000</b>	<b>72.5%</b>



# FY26 Budget

## Major Expense Category Analysis (after Offsets)

Expense Category	FY26 Budget		FY25 Budget		VS PR YR	
	Tot \$	% of Tot	Tot \$	% of Tot	Chg \$	Chg %
Salaries	\$ 25,804,493	57.9%	\$ 24,487,022	60.2%	\$1,317,471	5.4%
Out-of-District Tuition	\$ 4,097,006	9.2%	\$ 3,099,847	7.6%	\$997,160	32.2%
Insurance Benefits (Active and Retired)	\$ 5,845,246	13.1%	\$ 5,220,834	12.8%	\$624,412	12.0%
Maintenance (non-salary)	\$ 1,778,087	4.0%	\$ 1,594,429	3.9%	\$183,658	11.5%
Transportation - Regular Ed	\$ 1,310,738	2.9%	\$ 1,247,883	3.1%	\$62,855	5.0%
Retirement Contribution	\$ 1,392,013	3.1%	\$ 1,261,171	3.1%	\$130,843	10.4%
Transportation - Special Ed	\$ 742,804	1.7%	\$ 539,285	1.3%	\$203,519	37.7%
MIS & Instructional Technology (non-salary)	\$ 630,188	1.4%	\$ 580,110	1.4%	\$50,078	8.6%
High School Athletics (non-salary)	\$ 548,618	1.2%	\$ 497,153	1.2%	\$51,465	10.4%
High School Materials, Supplies, & Resources	\$ 583,529	1.3%	\$ 526,921	1.3%	\$56,609	10.7%
Student Services Consultants & Svc Providers	\$ 470,833	1.1%	\$ 405,431	1.0%	\$65,402	16.1%
Property, Liability & WC Insurance	\$ 331,390	0.7%	\$ 274,924	0.7%	\$56,466	20.5%
Middle School Materials, Supplies, & Resources	\$ 241,085	0.5%	\$ 212,660	0.5%	\$28,425	13.4%
Business, Finance & HR (non-salary)	\$ 201,318	0.5%	\$ 173,981	0.4%	\$27,337	15.7%
School Choice & Charter School Sending Tuition	\$ 179,806	0.4%	\$ 188,283	0.5%	(\$8,477)	-4.5%
Professional Development (non-salary)	\$ 140,984	0.3%	\$ 88,790	0.2%	\$52,194	58.8%
Crisis Response & Security (non-salary)	\$ 83,379	0.2%	\$ 82,893	0.2%	\$486	0.6%
Legal Services	\$ 65,220	0.1%	\$ 65,220	0.2%	\$0	0.0%
Unemployment	\$ 24,000	0.1%	\$ 24,000	0.1%	\$0	0.0%
All Other	\$ 108,907	0.2%	\$ 105,399	0.3%	\$3,508	3.3%
<b>Totals:</b>	<b>\$ 44,579,646</b>	<b>100.0%</b>	<b>\$ 40,676,236</b>	<b>100.0%</b>	<b>\$3,903,410</b>	<b>9.6%</b>



# FY26 Budget

## *Key Assumptions - Highlights*

- Revenues are currently budgeted to increase by \$606K or 8.2% as compared to FY25B
  - FY26 Preliminary Cherry Sheet figures have been reflected including Chapter 70 Aid and Regional Transportation Reimbursements.
    - The Chapter 70 formula's minimum aid provision guarantees all districts receive at least the same amount of aid in FY26 as they did in FY25 plus a \$75 per pupil increase.
    - Regional Transportation Reimbursement of \$786K reflects an increase of \$87K (12.5%) versus FY25 Budget and a Reimbursement Rate of 81.7%.
  - Interest Income of \$242K reflects an increase of \$52K versus FY25B and assumes that interest rates on District Bank Accounts will trend behind FY24A but ahead of FY23A.
  - An Excess & Deficiency (E&D) figure of \$713K reflects the amount Certified by MA DOR on 10/10/24 for FY24 which exceeds 4% of the District's operating & capital budget; this is an increase of \$259K as compared to FY25B.



# FY26 Budget

## *Key Assumptions - Highlights*

- Expenses are currently budgeted to increase by \$3.903M or 9.2% as compared to FY25B
  - Total Salary costs are assumed to increase by \$1.317M (5.4%) versus FY25B.
    - A Successor CBA for the Teachers Union for FY25 – FY27 was finalized in October 2024. The new CBA includes a 3.75% COLA on Salaries and Stipends in FY26 and expanded Parental Leave. Also incorporated are STEP increases for 41 staff and Salary Schedule Advancements for 20 staff.
    - Successor CBAs for four (4) Unions, including the Paraprofessionals, Professional Administrators, Support Staff, and MPFTs remain to be negotiated and finalized for FY26. The FY26 Salary Placeholder reflected in our Recommendation includes funding for all COLA, STEP, and Salary Advancements associated with these Unions. Providing detail beyond this level could potentially jeopardize the Committee’s bargaining position.
    - Three (3) additional 1 to 1 Paraprofessional positions are assumed in our Recommendation in order to meet the needs of in-coming 7<sup>th</sup> grade students requiring specialized services in their IEPs.
    - No other changes to Staffing Model are reflected.
  - Total Operating Costs (non-Salary) are assumed to increase by \$2.586M (15.9%) versus FY25B.
    - Incorporates an increase of \$1.27M (+31.3%) in Out-of-District (OOD) Tuition, Special Education Transportation, & Consultant Costs. Reflects a known increase in the number of OOD placements to 69 (+7) as compared to FY25B.
    - Includes an increase of 14.71% for Active Healthcare Premiums and 6.18% for Active Dental Premiums. Total Benefits costs increasing by \$624K (12.0%) versus FY25B.



# FY26 Budget

## *Key Assumptions - Highlights*

- Total Operating Costs (non-Salary) Concluded
  - Reflects an increase of \$184K (11.5%) in increased Non-salaried Maintenance Costs including \$98K (+19.2%) in increased Electric & Gas Utility costs and \$51K (+10.0%) in increased Janitorial Services Contract costs.
  - Includes an increase of \$131K in Retirement costs including a \$112K (+12.5%) increase in the annual appropriation from the Essex Regional Retirement Board.
  - No new Services or Programs.
- Capital Costs including Debt Service recommended at \$690K in FY26
  - Reflects Priority Projects as identified and supported by both District Leadership and the DCI Subcommittee.
  - See Capital Plan Presentation Recommendation dated January 22, 2025.



# FY26 Budget

## Capital Costs including Debt Service

Recommended Priority Projects Include:

Project Name	Est. Cost
HVAC Electrification Feasibility Study	\$156,500
Softball and Track & Field Feasibility Study	16,150
High School Elevator Modernization Project	207,639
Middle School Elevator Modernization Project	198,712
Press Box Building Lift Replacement Project	111,000
Capital Cost Total:	<u>\$690,000</u>

## Where are the Increases?

90% of the Total Expense Increase of \$3.9M can be attributed to the following 5 Major Cost Categories:

Salaries - +\$1.32M or 34%

OOD/Trans/Cons - +\$1.27M or 32%

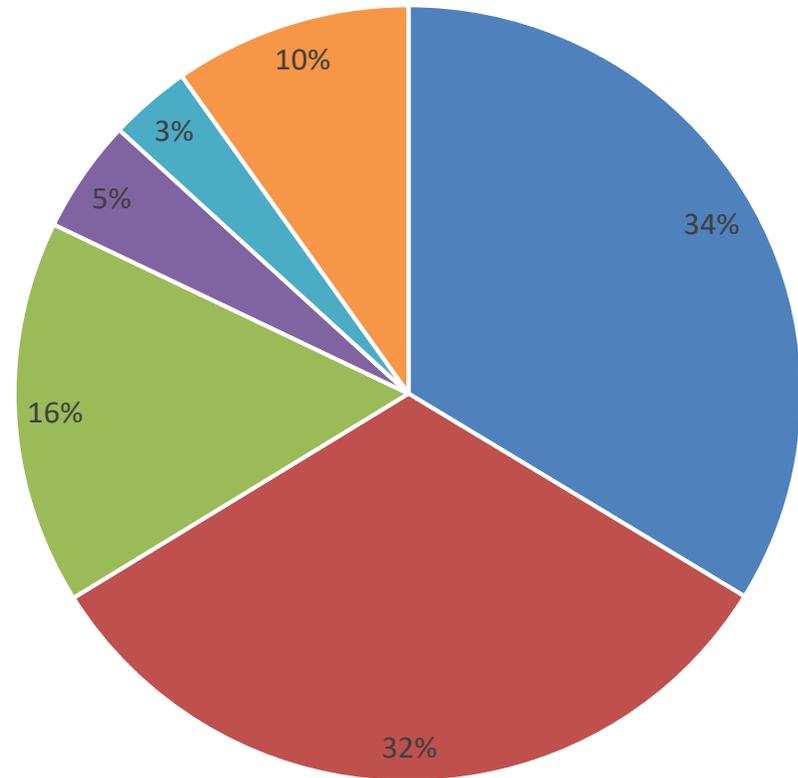
Benefits - +\$624K or 16%

Maint & Utilities - \$184K or 5%

Retirement - \$131K or 4%

## % of Total Expense Increase by Major Cost Category (After Offsets)

■ Salaries      ■ OOD/Tran/Cons      ■ Benefits  
■ Maint & Utilities      ■ Retirement      ■ All Other







# FY26 Budget 10 Year Staffing Summary

	FY16 FTE	FY17 FTE	FY18 FTE	FY19 FTE	FY20 FTE	FY21 FTE	FY22 FTE	FY23 FTE*	FY24 FTE*	FY25 FTE	FY26 FTE	1 Year Change	10 Year Change
<b>Building Based Administrative Staff</b>													
Principals & Assistant Principals	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00	0.00
Department Heads ("Admin" portion Only)	6.00	6.20	6.20	6.20	6.30	6.50	6.50	6.50	6.50	6.50	6.50	0.00	0.50
Administrative Support Staff	11.05	11.05	10.05	9.82	9.05	9.05	9.05	9.05	9.05	9.05	9.05	0.00	(2.00)
<b>Subtotal:</b>	<b>22.05</b>	<b>22.25</b>	<b>21.25</b>	<b>21.02</b>	<b>20.35</b>	<b>20.55</b>	<b>20.55</b>	<b>20.55</b>	<b>20.55</b>	<b>20.55</b>	<b>20.55</b>	<b>0.00</b>	<b>(1.50)</b>
<b>General Education (Gen Ed) Staff</b>													
Art (Visual)	7.60	7.60	6.60	7.60	7.60	7.60	6.60	6.60	6.60	6.60	6.60	0.00	(1.00)
Business & Computer Education	5.20	5.20	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00	(1.20)
English	20.65	20.65	19.55	19.20	19.20	19.20	19.20	19.20	19.20	18.20	18.20	0.00	(2.45)
Foreign Language	17.00	17.00	16.40	15.40	15.40	15.40	15.20	15.20	15.20	14.20	14.20	0.00	(2.80)
Wellness	8.50	8.50	8.50	8.50	8.50	8.00	9.00	9.00	9.00	9.00	9.00	0.00	0.50
Math	20.50	20.50	19.30	19.00	19.00	19.00	18.00	18.00	18.00	17.00	17.00	0.00	(3.50)
Performing Arts	3.60	3.60	3.60	3.60	4.00	4.00	4.00	4.40	4.40	4.40	4.40	0.00	0.80
Science/Tech. Ed./Engineering	22.40	22.40	21.30	20.20	20.20	20.20	19.35	19.20	19.20	18.20	18.20	0.00	(4.20)
Social Studies	19.20	19.20	18.20	18.20	18.20	18.20	18.20	18.20	18.20	17.20	17.20	0.00	(2.00)
Library	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	0.00
General Education Paraprofessional	10.11	9.51	9.51	9.51	7.58	4.58	3.98	2.98	2.90	2.90	2.90	0.00	(7.21)
<b>Subtotal:</b>	<b>136.76</b>	<b>136.16</b>	<b>129.96</b>	<b>127.21</b>	<b>125.68</b>	<b>122.18</b>	<b>119.53</b>	<b>118.78</b>	<b>118.70</b>	<b>113.70</b>	<b>113.70</b>	<b>0.00</b>	<b>(23.06)</b>
<b>Student Services (SS) incl Special Education Staff</b>													
Student Services incl Title I	9.90	9.90	11.40	13.95	15.00	13.00	12.00	12.00	11.00	11.00	10.00	(1.00)	0.10
Special Education Teachers & SACs	20.50	20.50	21.00	21.00	21.00	21.00	21.00	21.00	22.00	25.00	25.00	0.00	4.50
Guidance	9.40	9.40	9.40	9.40	9.40	8.40	8.40	8.40	8.40	8.40	8.40	0.00	(1.00)
Health Services Nurses	2.00	2.05	2.05	2.05	2.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00	1.00
Health Services Nurse Assistants	0.00	0.00	0.00	0.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	2.00
Special Education Paraprofessional	32.50	32.38	32.38	34.31	40.38	37.38	36.39	36.39	36.00	36.00	39.00	3.00	6.50
<b>Subtotal:</b>	<b>74.30</b>	<b>74.23</b>	<b>76.23</b>	<b>80.71</b>	<b>89.78</b>	<b>84.78</b>	<b>82.79</b>	<b>82.79</b>	<b>82.40</b>	<b>85.40</b>	<b>87.40</b>	<b>2.00</b>	<b>13.10</b>
<b>Districtwide Administrative &amp; Operational Staff</b>													
Other Instructional Services (ELL, DL, and T&L)	2.40	4.00	2.40	2.40	2.40	2.40	2.40	2.40	2.40	3.40	3.40	0.00	1.00
Superintendents Office	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	0.00
Business, HR & IT Services	11.00	11.00	12.00	13.40	13.30	12.30	12.30	12.30	12.30	13.30	13.30	0.00	2.30
Campus Maintenance and Security	6.50	6.50	7.50	8.00	9.00	8.00	8.00	9.00	9.00	10.00	10.00	0.00	3.50
<b>Subtotal:</b>	<b>21.90</b>	<b>23.50</b>	<b>23.90</b>	<b>25.80</b>	<b>26.70</b>	<b>24.70</b>	<b>24.70</b>	<b>25.70</b>	<b>25.70</b>	<b>28.70</b>	<b>28.70</b>	<b>0.00</b>	<b>6.80</b>
<b>Total District Staff:</b>	<b>255.01</b>	<b>256.14</b>	<b>251.34</b>	<b>254.74</b>	<b>262.51</b>	<b>252.21</b>	<b>247.57</b>	<b>247.82</b>	<b>247.35</b>	<b>248.35</b>	<b>250.35</b>	<b>2.00</b>	<b>(4.66)</b>