



*FY26 District Administration's Budget Recommendation  
School Committee Presentation  
March 5, 2025*

Prepared and Presented by:

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# FY26 Budget Agenda for Tonight

- Scenario Planning for Cost Reductions
  - Scenario 3 Review (Middle School Teams)
  - Scenario 4 Review (Athletic & Co-Curricular User Fees)



# 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>
(\$43,368)	(1.0)	Reduce 1.0 FTE MS Math Teaching Position
(\$114,820)	(1.0)	Reduce 1.0 FTE MS Social Studies Teaching Position
(\$102,264)	(1.0)	Reduce 1.0 FTE MS English Teaching Position
(\$59,985)	(1.0)	Reduce 1.0 FTE MS Science Teaching Position
<b>(\$320,437)</b>	<b>(4.0)</b>	<b>Scenario 3 SubTotals</b>
(\$55,000)	0.0	Increase ALL Athletic & Co-Curricular User Fees by 10%
<b>(\$55,000)</b>	<b>0.0</b>	<b>Scenario 4 SubTotals</b>
<b>(\$1,399,824)</b>	<b>(14.0)</b>	<b>SCENARIO 1 + 2 + 3 + 4 TOTALS</b>

# FY26 Budget

## Assessment by Town\*

### SCENARIO 1 + 2 + 3

<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	\$ 13,079,691	\$ 700,274	5.7%
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>\$ 13,334,598</b>	<b>\$ 807,470</b>	<b>6.4%</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	\$ 11,401,791	\$ 297,985	2.7%
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>\$ 11,632,443</b>	<b>\$ 393,051</b>	<b>3.5%</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	\$ 10,714,680	\$ 954,057	9.8%
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>\$ 10,919,121</b>	<b>\$ 1,041,794</b>	<b>10.5%</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	\$ 35,196,161	\$ 1,952,315	5.9%
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>\$ 35,886,162</b>	<b>\$ 2,242,316</b>	<b>6.7%</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 + 3 + 4

<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	\$ 13,059,205	\$ 679,788	5.5%
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>\$ 13,314,112</b>	<b>\$ 786,984</b>	<b>6.3%</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	\$ 11,383,590	\$ 279,784	2.5%
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>\$ 11,614,242</b>	<b>\$ 374,850</b>	<b>3.3%</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	\$ 10,698,366	\$ 937,743	9.6%
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>\$ 10,902,807</b>	<b>\$ 1,025,481</b>	<b>10.4%</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	\$ 35,141,161	\$ 1,897,315	5.7%
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>\$ 35,831,162</b>	<b>\$ 2,187,316</b>	<b>6.5%</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.

# Middle School Teams -Overview

- As requested, I present the impact of a reduction in the middle school of four (4) FTE teaching positions or one teaching team for the FY26 budget process



# The Middle School Model

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- **Developmental Focus:** Middle school recognizes that students in this age range undergo significant physical, emotional, social, and cognitive changes
- The model aims to provide a supportive and nurturing environment that helps students navigate these transitions



# The Middle School Model

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- **Team Teaching:** The use of interdisciplinary teams of teachers who work together to instruct a shared group of students
  - This fosters a sense of community and allows teachers to better understand and address the individual needs of their students



# The Middle School Model

- **Exploratory Learning:** We emphasize exploratory learning through elective courses, such as art, music, technology, and world languages
  - This allows students to discover their interests and develop their talents
- **Social and Emotional Learning (SEL):** Middle school places a strong emphasis on SEL, helping students develop essential skills such as:
  - Self-awareness
  - Self-management
  - Responsible decision-making
  - Social awareness
  - Relationship skills



# The Middle School Model

- **Transitional Bridge:** Masco serves as a bridge between the more structured environment of elementary school and the greater independence of high school
- We aim to prepare students for the increased academic demands and social challenges of high school



# Uniquely Masco

- Three towns into one
- We have a program and structure with the teams that keeps students from “falling through the cracks”
- Elementary to secondary transition
- Only two years to prepare students for high school



# Current Enrollment

2024-2025 Enrollment	
Grade	Enrollment
Grade 7	268
Grade 8	287
Total	555



# Elementary Enrollments

Grade Level	October 2024*
Kindergarten	243
Grade 1	271
Grade 2	279
Grade 3	294
Grade 4	290
Grade 5	287
Grade 6	282

*\*As of October 1*



# Team Sizes

Without reducing a team:

2025-2026 Projected	Team Size
7 White	99 (avg.)
7 Blue	99
7 Red	99
8 White	91
8 Blue	90
8 Red	91



# Team Sizes

Reducing the 8<sup>th</sup> grade teams to two (2):

2025-2026 Projected	Team Size
7 White	99 (avg.)
7 Blue	99
7 Red	99
8 Team 1	136 (avg.)
8 Team 2	136



# Average Class Sizes

2024-2025	Class Size
Grade 7	17.8
Grade 8	19.1

With Proposed Reductions of one 8 <sup>th</sup> Grade Team	
2025-2026 Projected	Class Size
Grade 7	19.8
Grade 8	27.2

*\*Does not include possible special education placements for substantially separate classes which would further reduce class averages*



# Average Class Sizes

Without reducing a team:

2025-2026 Projected	Class Size
Grade 7	19.8
Grade 8	18.1

*\*Does not include possible special education placements for substantially separate classes which would further reduce class averages*



# Department Impacts

## Humanities

- **Learning Environment**
  - Reduced opportunities for individual feedback
  - Addressing student needs becomes more difficult
- **Writing Instruction Challenges**
  - Less time to review student work
  - Reduced individual writing feedback
- **Project-Based Learning Impact**
  - Navigate the management of state-mandated civic engagement projects



# Department Impacts

## Math

Larger class sizes will negatively affect **Open Up Resources**, the curriculum we recently adopted for middle school math, which directly connects to Portrait of a Learner. Each of the following components of the curriculum will suffer:

- Provide personalized feedback to students
- Reduced students' ability to ask questions and explore concepts in greater depth

## Science

Lab safety (24 students max)

- Increased liability with any science class above 24
- Reduced hands on learning opportunities with classes above 24

Threatens the OpenSciEd (OSE) 3-year curriculum adoption- a research-based integrated science curriculum that uses a storyline approach to understanding phenomena

- Disrupts the rollout of this curriculum



# Schedule

Grade 8							
Course 1	Course 2	Course 3	Course 4	Course 5	Course 6 (T1, T2, T3)	Course 7 (One of:)	Course 7
English 8	Algebra	Earth Science	US Civics	Sp/Fr/Ch	Art	Band 8	PE 8
					Health	Chorus 8	
					STEM	Song Writing 8	
						Intro to Coding	
						Intro to Communication Studies	



# Considerations

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- Team breakdowns
- Exploratory class placements
- Electives placement
- Language scheduling
- Team meetings and PLCs



# Closing

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- Reducing the middle school by one team would cause a tremendous impact on the program and harm our approach to supporting all students





# FY26 Budget

## Athletic & Co-Curricular Fees - Scenario 4

- Background

- For FY20, the School Committee established a new User Fee Structure.
- For FY23, the School Committee reduced User Fees by 25% across the board. This action reduced “Fund Transfers In” (Funding Source) by \$137,500.
- The FY26 Budget Recommendation does not reflect any changes to User Fees for FY26; keeping them flat to levels in FY23 - FY25.
- At a macro level, User Fees currently cover ~33% of the Total Cost to operate these Programs.
- A schedule of all User Fees can be found on Page 30 & 31 of the 2/5/25 Budget Book.

- Scenario Planning Results

- For FY26, if we were to increase all User Fees by 10% across the board it would increase “Fund Transfers In” (Funding Source) by \$55,000. *This is what has been modelled.*
- For FY26, if we were to increase all User Fees by 15% across the board it would increase “Fund Transfers In” (Funding Source) by \$82,500.
- For FY26, if we were to increase all User Fees by 20% across the board it would increase “Fund Transfers In” (Funding Source) by \$110,000.
- For FY26, if we were to increase all User Fees by 25% across the board it would increase “Fund Transfers In” (Funding Source) by \$137,500 and restore Fees to pre-FY23 levels.



# FY26 Budget Agenda for March 10<sup>th</sup> Meeting

- Scenario Planning for Cost Reductions
  - Scenario 5 Review (School Adjustment Counselors)
- Deliberate Scenarios 1 - 5



# 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 MAILS 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

<b>Total Expenditures</b>		<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>
<b>Total Funding Sources</b>		<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>
<b>Net Assessment including Deb Service</b>		<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 Assessment by Town\*

<b>BOXFORD</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>Chg \$</b>	<b>Chg %</b>
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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%
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<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

## 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
<b>Capital Cost Total:</b>	<b>\$690,000</b>

## 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%

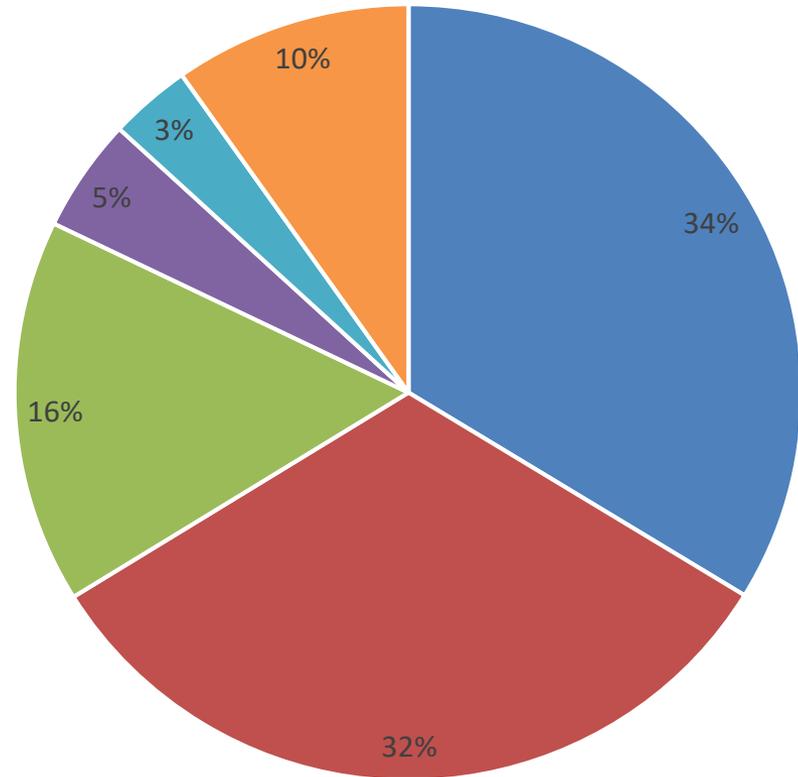
Benefits - +\$624K or 16%

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>