Berlin-Boylston Regional Schools FY26 Budget

Shared by:
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Important FY26 Preliminary Budget Information

- FY25 State Figures being used for Chapter 70, Chapter 71, Choice, Charter, Circuit Breaker availability
- Data to compute FY26 Assessments (Foundation Enrollments) not finalized; FY25 assessment percentages being applied.
- April 1 Deadline for private OOD Move-Ins & Move Outs.
- District Budget now arranged into proper Cost Centers broken out by further by function.
- Recommendation to move recurring Student & Staff Devices from ongoing capital cost requests to operating costs; this is lined out.

Major Universal Budget Drivers Impacting All Schools/Departments

- Health Insurance – Retiree Health Insurance increased by 17.89%; projecting 18% for both Retiree & Current Employees for now. Actuals come in early February.
- Teacher Salaries – Beginning contract negotiations. Beverly & Marblehead recently closed a 12 day strike at a 16% increase over 3 years, or 5.33% annually, as well as 6 weeks of paid parental leave.
- Regular Transportation – Needs to be re-bid. Bus contract bids have run high in past years; fuel and labor prices have impacted costs. Projecting 7%. Intent is to bid this out in January.
- Special Education Transportation – Assabet Valley renegotiating contract with VanPool. Anticipating increases of up to 10%.
- Other insurances – Costs of fuel & materials, claims in disaster impacted states, and the insurance crisis in Florida have driven costs on many insurances up. Projecting 10% for property, auto, and liability insurances.
- Contracted "Agency" Hires – Due to shortage of candidates in many high need/high demand positions, districts are using staffing agencies at higher costs. We currently have 12+ paraprofessional positions and a School Nurse being filled in this manner.

Berlin-Boylston Preliminary Level Service Budget For Fiscal Year 2026

FY25 Operating Budget:	$ 24,793,688
FY26 Preliminary Budget:	$ 26,449,485
Budget Increase:	$ 1,655,797
Net Percent Increase:	6.68%

Berlin-Boylston Preliminary Level Service Budget FY26 Budget By Cost Center

Cost Center	FY25 Budget	FY26 Budget	$ Increase	% Increase
Districtwide	$1,644,092	$1,689,364	$45,272	2.75%
BMS	$5,024,059	$5,520,779	$496,720	9.89%
BES	$6,138,547	$6,306,862	$168,314	2.74%
TAH	$11,986,989	$12,932,481	$945,492	7.89%
TOTALS	$24,793,688	$26,449,485	$1,655,797	6.68%

Boylston Elementary School Key Budget Drivers

Function	FY25 Budget	FY26 Budget	$ Increase	% Increase
Salaries	$3,622,395	$3,833,905*	$211,510	5.84%
Employee Health	$631,529	$745,204	$113,675	18.00%
Retiree Health	$55,175	$65,106	$9,931	18.00%
Regular Transport	$161,000	$172,270	$11,270	7.00%
SPED Transport	$288,664	$269,500	($19,164)	-6.64%
SPED Tuitions	$387,222	$219,884	($167,338)	-43.22%

Small variances (+/-) across multiple other line items
* Includes $60K in Added Agency Paraprofessional Costs; otherwise 4.18%

Boylston Elementary Operating Assessment For Fiscal Year 2026

FY26 BES School Budget	$6,306,862
FY26 BES District Share	$422,341
FY26 Total BES Budget	$6,729,203
Less: Chapter 70	($885,644)
Less: Chapter 71	($112,864)
Total FY26 BES Assessment:	$5,730,696

Tahanto Regional MHS Key Budget Drivers

Function	FY25 Budget	FY26 Budget	$ Increase	% Increase
Salaries	$6,142,691	$6,457,675	$314,984	5.13%
Employee Health	$1,440,224	$1,699,465	$259,240	18.00%
Retiree Health	$212,000	$250,160	$38,160	18.00%
Substitutes	$68,250	$92,500	$24,250	35.53%
SPED Transport	$460,564	$605,000	$144,436	31.36%
Private SPED Tuitions*	$282,576	$412,356	$129,780	45.93%
Collab SPED Tuitions	$466,964	$491,599	$24,635	5.28%

Small variances (+/-) across multiple lines
* FY26 includes 2 move-ups, 1 move-in, 1 new placement. Circuit Breaker Applied

Tahanto RMHS Operating Assessment For Fiscal Year 2026

FY26 TAH School Budget	$12,932,480
FY26 TAH District Share	$844,682
FY26 Total TAH Budget	$13,777,162
Less: Chapter 70	($1,544,199)
Less: Chapter 71	($225,727)
Less: Charter Reimbursement	($78,077)
Total FY26 TAH Assessment:	$11,929,159

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Tahanto RMHS Operating Assessment For Fiscal Year 2026 (cont)

Total FY26 TAH Assessment	$11,929,159
Berlin Minimum Local Contribution	$1,974,680
Boylston Minimum Local Contribution	$3,430,038
Above Minimum Contribution	$6,524,441
Boylston Above Minimum Share	$4,232,404

Total Boylston Operating Assessments For Fiscal Year 2026

	Assessment
FY26 BES Assessment	$5,730,695
FY26 Tahanto MLC	$3,430,038
FY26 Tahanto Above MLC	$4,232,404
Total FY26 Operating Assessments	$13,393,137

Tahanto Regional MRHS Debt Assessments

Issuance:	Principal:	Interest:	Total:	Boylston Share:
2021 Refinance	$950,000	$322,250	$1,272,250	$828,998
2018 Bond	$200,000	$73,400	$273,400	$178,147
Totals:	$1,150,000	$365,650	$1,545,650	$1,007,146

Debt appears to have been traditionally assessed as part of the Capital Assessment.

Boylston Elementary FY26 Capital Requests

Window Repairs:	$ 13,000
Repair Exterior Brickwork:	$ 33,000
Repair Hot Water Pump:	$ 14,000
Accessible Playground Equipment:	$ 30,000
Add/Replace Cameras:	$135,000
Student/Staff Device Replacement:	$ 76,500
Total FY26 Capital Request:	$320,860

MSBA Roof Project is moving forward; no cost information yet to share.

Tahanto RMHS FY26 Capital Requests

Update HVAC BAS*	$ 256,633
Auditorium Projector:	$ 15,000
Auditorium Theatrical Lighting:	$ 96,000
Auditorium Sound System:	$ 94,000
Auditorium OH Lighting:	$ 13,000
Middle School Furniture:	$ 206,000
Replace Floor Scrubber:	$ 11,000
Update Phone System:	$ 130,000
Staff Device Replacement:	$ 63,000
Student Device Replacement:	$ 328,000
Total FY26 Capital Request:	$1,427,133

*BAS = Building Automation System

Thank You!!!