Berlin-Boylston Regional Schools FY26 Budget VERSION 2.0 Feb 11, 2025

Shared by:
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Berlin-Boylston Preliminary Level Service V2.0 Budget For Fiscal Year 2026

- FY25 Operating Budget: $ 24,793,688
- FY26 Preliminary Budget: $ 25,728,004
- Budget Increase: $ 1,041,466
- Net Percent Increase: 4.22%

Berlin-Boylston Preliminary Level Service V2.0 Budget FY26 Budget By Cost Center

Cost Center	FY25 Budget	FY26 V1.0	FY26 V2.0	V2.0 % Incr
Districtwide	$1,644,092	$1,689,364	$1,696,920*	3.35%
BMS	$5,024,059	$5,520,779	$5,244,040	4.38%
BES	$6,138,547	$6,306,862	$6,035,701	(1.68%)
TAH	$11,986,989	$12,932,481	$12,751,343	7.32%
TOTALS	$24,793,688	$26,449,485	$25,728,004	4.22%

* Some post-budget salary increases by prior admin not factored into V1.0

BBRSD Major Budget Offsets For Fiscal Year 2026

Category:	Offset Amount
School Choice	$750,000
Circuit Breaker Reimbursement	$975,000
IDEA Grant Funds	$271,179
Total FY26 Offsets:	$1,996,189

Note: Once E&D is certified, it can be used to substitute for some School Choice funds.

Berlin Memorial School Key Budget Drivers V2.0

Function	FY25 Budget	FY26 Budget	$ Increase	% Increase
Salaries	$3,014,603	$3,290,184*	$275,581	9.14%
Employee Health	$548,765	$647,543	$98,778	18.00%
Retiree Health	$89,251	$105,317	$16,065	18.00%
Homeless Transport	$0	$18,000	$18,000	N/A
SPED Transport	$259,404	$302,500	$43,096	16.61%
Electricity	$38,000	$48,000	$10,000	26.32%
Tuitions & Fees	$114,353	$130,048	$15,695	17.73%

Small variances (+/-) across multiple other line items
* Includes $120K in Added Agency Para Costs; 2 Agency Paras moved to Tahanto

Berlin Memorial Operating Assessment For Fiscal Year 2026

	Version 1.0	Version 2.0
FY26 BMS School Budget	$5,520,779	$5,244,040
FY26 BMS District Share	$422,341	$424,230
FY26 Total BMS Budget	$5,943,120	$5,668,270
Less: Chapter 70	($559,204)	($592,975)
Less: Chapter 71	($112,864)	($81,843)
Total FY26 BMS Assessment:	$5,271,052	$4,993,452

Boylston Elementary School Key Budget Drivers

Function	FY25 Budget	FY26 Budget	$ Increase	% Increase
Salaries	$3,622,395	$3,763,744*	$141,349	3.90%
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 $30K in Added Agency Para Costs; 1 Agency Para moved to Tahanto

Boylston Elementary Operating Assessment For Fiscal Year 2026

	Version 1.0	Version 2.0
FY26 BES School Budget	$6,306,862	$6,035,701
FY26 BES District Share	$422,341	$424,230
FY26 Total BES Budget	$6,729,203	$6,459,931
Less: Chapter 70	($885,644)	($923,822)
Less: Chapter 71	($112,864)	($127,507)
Total FY26 BES Assessment:	$5,730,696	$5,408,602

Tahanto Regional MHS Key Budget Drivers

Function	FY25 Budget	FY26 Budget	$ Increase	% Increase
Salaries	$6,142,691	$7,090,452	$947,761*	15.43%
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
* Includes 2 Agency Paras from BMS & 1 Agency Para from BES
**FY26 includes 2 move-ups, 1 move-in, 1 new placement. Circuit Breaker Applied

Tahanto RMHS Operating Assessment For Fiscal Year 2026

	Version 1.0	Version 2.0
FY26 TAH School Budget	$12,932,480	$12,751,343
FY26 TAH District Share	$844,682	$848,460
FY26 Total TAH Budget	$13,777,162	$13,599,803
Less: Chapter 70	($1,544,199)	($1,623,470)
Less: Chapter 71	($225,727)	($225,315)
Less: Charter Reimbursement	($78,077)	($78,077)
Total FY26 TAH Assessment:	$11,929,159	$11,663,942

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Tahanto RMHS Operating Assessment For Fiscal Year 2026 (cont.)

	Version 1.0	Version 2.0
Total FY26 TAH Assessment	$11,929,159	$11,663,942
Berlin Minimum Local Contribution	$1,974,680	$1,915,826
Boylston Minimum Local Contribution	$3,430,038	$3,728,092
Above Minimum Contribution	$6,524,441	$6,020,024
Berlin Above Minimum Share	$2,292,037	$2,077,768
Boylston Above Minimum Share	$4,232,404	$3,942,256

Total Berlin Operating Assessments For Fiscal Year 2026

	Version 1.0	Version 2.0
FY26 BMS Assessment	$5,271,052	$4,993,452
FY26 Tahanto MLC	$1,974,680	$1,915,826
FY26 Tahanto Above MLC	$2,292,037	$2,077,768
Total FY26 Operating Assessments	$9,537,769	$8,987,047

Total Boylston Operating Assessments For Fiscal Year 2026

	Version 1.0	Version 2.0
FY26 BES Assessment	$5,730,695	$5,408,602
FY26 Tahanto MLC	$3,430,038	$3,728,092
FY26 Tahanto Above MLC	$4,232,404	$3,942,256
Total FY26 Operating Assessments	$13,393,137	$13,078,949

Tahanto Regional MRHS Debt Assessments

Issuance:	Principal:	Interest:	Total:	Berlin Share:	Boylston Share:
2021 Refinance	$950,000	$322,250	$1,272,250	$439,108	$833,142
2018 Bond	$200,000	$73,400	$273,400	$94,362	$179,038
Totals:	$1,150,000	$365,650	$1,545,650	$533,470	$1,012,180

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

Total Capital Assessments For Fiscal Year 2026

	Berlin	Boylston
FY26 Debt Assessment	$533,470	$1,012,180
FY26 Elementary Capital	$1,395,919	$320,860
FY26 Tahanto Capital	$492,565	$934,568
Total FY26 Capital Assessments	$2,421,954	$2,267,608

Thank You!!!