Berlin-Boylston Regional Schools
FY27 Budget Request
February 24, 2026

Shared by:

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FY27 BBRSD Operating Budget

Important Note On This Budget

The FY26 budget was NOT a level service budget and included a number of cuts to supports and extensions. We were able to bring a small number of items back after the budget was finalized through additional revenues we received. However, without adequate funding, these cuts and others may become a necessary reality.

The next slide indicates the cuts made to FY26 and their impacts on the district.

FY26 Major Budget Cuts and Impacts

Item Cut:	School/Department:	Impact of Cut:
Biology Teacher	Tahanto MHS	Reductions to extension opportunities such as Forensics, AP Biology, Anatomy & Physiology. Eliminates hope of a Career Pathway in Health Sciences, the fastest growing field.
Health Teacher	Boylston Elementary, Berlin Memorial	Health rolled into Physical Education, reducing each to cover both. Loss of planning time for Teachers, impacting instruction.
World Language Teacher	Tahanto MHS	Reduced world language course offerings in Spanish and French, limiting access to advanced-level coursework and decreasing language learning opportunities for middle school students.

Berlin-Boylston Budget Request For Fiscal Year 2027

- FY26 Operating Budget: $ 24,413,390
- FY27 Proposed Budget: $ 26,529,697
- Budget Change: $ 2,116,307
- Net Percent Change: 8.67%

BBRSD Significant Direct Budget Offsets For Fiscal Year 2027

Category:	Offset Amount
School Choice*	$710,000
Circuit Breaker Reimbursement	$926,000
IDEA Grant Funds	$270,000
Total FY26 Direct Budget Offsets:	$1,906,000

* $260K used to offset expiring expenses.

One Important Caveat To Offsets

With the closure of the Federal Department of Education, there are rumors that programs such as the Every Student Succeeds Act (ESSA – primarily Title I, II, III and IV grants), and the Individuals with Disabilities Education Act (IDEA grants) might be cut.

These grants make up roughly $300,000 of funding for BBRSD. $270K in IDEA, $30K in Title I/II/IV.

BBRSD Direct Budget Offsets Calculation & Descriptions

School Choice:

Allows families to enroll their children in schools in communities other than the city or town in which they reside. BBRSD both receives tuition from students who choice into the district and pays tuition for students who choose to attend other districts. Tuition is paid by the sending district to the receiving district. Receiving district receives $5,000 per student plus an increment for IEP needs. This amount has not changed since it's inception in 1991.

BBRSD And School Choice

- BBRSD receives approximately $435K annually in School Choice Funds for 80 students, give or take.
- The district budgets all $435K+ to offset operations at present.
- Current retained balance is $2.8 Million; this is akin to a savings account. Once spent, it is gone.
- Balance is likely the result in savings when costs were lower.
  - 1991 MA Cost Per Student = $6,322
  - 2026 MA Cost Per Student = $23,100
- We do not add classes or services to add Choice students, so incremental costs are contained.

BBRSD Direct Budget Offsets Calculation & Descriptions

Circuit Breaker:

Provides financial assistance to public school districts to offset the cost of delivering high-cost special education services to students. District receives reimbursement in the following year based on state appropriation for costs that are above 4 times Foundation threshold (approx. $54,000). Current appropriation is approximately 75%. Using current appropriation:

Reimbursement = (Total Cost - $54,000)x75%

So, a $100,000 placement results in $34,500 reimbursement, or 34.5% of actual cost.

BBRSD Direct Budget Offsets Calculation & Descriptions

IDEA Grant:

The Individuals with Disabilities Education Act (IDEA) Federal Special Education Entitlement Grant provides funds to ensure that eligible students with disabilities receive a free and appropriate public education that includes special education and related services designed to meet their individual needs in the least restrictive environment. Funding is based on a static base payment and amounts determined by population and poverty measures.

All of the Direct Budget Offsets above are allocated in an equitable manner in accordance with Section 5, Subsection E, Article 3 (b) of the Regional Agreement as follows: "All grant and other District funds shall be apportioned to school budgets by the District at the District's discretion."

BBRSD Significant Assessment Offsets For Fiscal Year 2027

Category:	Offset Amount
Chapter 70 State Aid*	$ 3,229,646
Chapter 71 Transportation Reimbursement*	$ 356,602
Excess & Deficiency	$ 200,000
Medicaid Reimbursement	$ 35,000
Investment Income	$ 35,000
Charter School Reimbursement*	$ 11,706
Total FY26 Assessment Offsets:	$3,867,954

* Based on the FY27 Governor's Budget.

Excess & Deficiency Funds Important Points

1. At the end of every fiscal year, any surplus or deficit in the district's general fund shall be closed to the excess and deficiency fund. Similar to Free Cash for Towns, with the Item 3 caveat below.
2. A regional school committee may use all or part of the certified balance in the excess and deficiency fund as a revenue source for its current budget, by amendment to the budget, or as a revenue source in the proposed budget for the next fiscal year during which the excess and deficiency is certified.
3. If the certified balance exceeds five percent of the proposed budget for the year succeeding the year for which the balance is certified, the regional school committee shall use the amount in excess of five percent as a revenue source for either its current budget or its proposed budget for the fiscal year next succeeding the fiscal year during which the balance is certified.

BBRSD Assessment Offsets Calculation & Descriptions

Chapter 70: The major program of state aid to public elementary and secondary schools. In addition to providing state aid to support school operations, it also establishes minimum spending requirements for each school district and minimum requirements for each municipality's share of school costs. Calculated based on student enrollment, student needs, local income, and local property values.

Per The Regional Agreement, Appendix I: Chapter 70 Aid will be apportioned so that changes in Chapter 70 aid are closely correlated with changes in minimum local contributions. The following Steps are used:

Step 1: Chapter 70 Aid for each school will be adjusted from the prior year Chapter 70 Aid for each school so that it changes by the same percentage as the percentage change in minimum local contribution for that school.

Step 2: Any remaining difference between the Chapter 70 ending total from Step 1 and the Chapter 70 amount allocated by DESE will be apportioned by that building's relative foundation enrollment for the district.

BBRSD Assessment Offsets Calculation & Descriptions

Chapter 71: Provided to regional school districts for Students who live more than 1.5 miles from their public school; the district must provide a seat for every such student.

The district does not receive any reimbursement for students living within 1.5 miles of the school. With limited sidewalks in our towns, we have not investigated changes to our current busing routes. Reimbursements are based on state appropriation and have varied between 75% and 90% in recent years.

Per The Regional Agreement Appendix I: Regional Transportation Aid shall be allocated its share of aid (sic), based on its relative share of in-district students according to the following formula:

Boylston Elementary: 71AID = BORE/(BORE+BMRE+BBRE)
Berlin Elementary: 71AID = BMRE/(BORE+BMRE+BBRE)
Berlin-Boylston MHS: 71AID = BBRE/(BORE+BMRE+BBRE)

* Definitions of these terms can be found in Appendix I

BBRSD Assessment Offsets Calculation & Descriptions

Medicaid Reimbursement: A reimbursement mechanism to offset local education agency costs for providing certain health care services and administrative activities in a school setting. The district works through the UMass Chan Medical School to file claims for reimbursement for a fee.

Interest Income: Interest earned on account balances.

Both Medicaid Reimbursement and Interest Income become part of Excess & Deficiency (E&D) if not used in the current year. E&D is the school district's form of Free Cash and is used to offset costs. A school district may only accrue a maximum of 5% of it's current year's budget in E&D; overages are returned to member towns.

The Regional Agreement is silent to these items, but past practice appears to offset the Tahanto Assessment using these items.

Minimum Local Contribution and Budget Impact

The minimum local contribution (MLC) in Massachusetts is based on a town's wealth, including its property values and personal income. The MLC is a minimum amount that each town must contribute to its school budget. MLC is calculated as follows:

- The state determines the minimum spending level needed to provide an adequate education for each town
- The MLC is based on the town's property values and personal income reported to the Department of Revenue

The Regional Agreement allocates MLC in accordance with Foundation Enrollment figures to each school. The shares of above MLC costs are allocated using a 5 year moving average. It appears a 5 year moving average has been used in allocating MLC as well, being consistent and smoothing trends.

Additional Notes To Consider

- District appears to be in a minimum aid status as of this year for Chapter 70 at $75/student for now.
- Out of District Tuition and resulting SPED Transportation Costs are very conservative figures at this time.
- Circuit Breaker estimates will be re-evaluated and the district retains some rolled funds.
- $200K of E&D utilized for Operations in this iteration based on analysis of post-budget revenue increases in FY26.
- Final Health Insurance figures came in at 7.32% and Dental came in at 5.77%. These are built into our budget model.

Berlin-Boylston FY27 Budget Request By Cost Center

Cost Center	FY26 Budget	FY27 Budget	% Incr
Districtwide*	$1,674,140	$1,918,236	14.58%
Berlin Memorial	$4,837,435	$5,308,797	9.74%
Boylston Elementary	$5,656,654	$6,388,318	12.93%
Tahanto Regional MHS	$12,245,161	$12,914,346	5.46%
TOTALS	$24,413,390	$26,529,697	8.67%

*Includes move of Curriculum Director & Translation Services to Districtwide, plus Superintendent overlap (2 months).

FY27 Districtwide Budget By Function Area

Functional Area:	FY26	FY27	% Change:	Notes:
School Committee	$ 12,700	$ 12,800	0.79%	
Superintendent's Office	$ 309,963	$ 335,362	8.19%	New Supt Contract & 2 Mo Overlap
Districtwide Technology Department	$ 325,301	$ 340,472	4.66%	New Tech Director Contract, New Tech Support Specialist Contract, COLAs
Finance & Operations	$ 421,444	$ 435,150	3.25%	COLAs & Price Increases
HR & Payroll	$ 124,825	$ 130,769	4.76%	COLA, Price Increases, Proper Fee Allocation
Curriculum Office	$ 0	$ 142,125	N/A	Moved from Schools to District
Legal Services	$ 45,000	$ 50,000	11.11%	Based on Experience
Pupil Services	$ 277,090	$ 310,151	11.93%	COLAs, New IEP Requirements, SafetyCare Training
Facilities Management	$ 157,818	$ 161,408	2.28%	
Total Districtwide	**$ 1,674,140**	**$ 1,918,236**	**14.58%**	6.09% without Curriculum Move

FY27 Berlin Memorial Budget By Function Area

Functional Area:	FY26	FY27	% Change:	Notes:
Curriculum Director	$ 10,374	$ 0	-100.00%	Moved to District Office
Instructional Coordinators	$ 64,889	$ 57,125	-11.96%	Reallocated based on need
Principal's Office	$ 217,058	$ 220,454	1.57%	
Instruction & Support	$ 2,890,955	$ 3,045,968	5.36%	Extended Evaluation Needs, Paraprofessionals
Health Services	$ 108,295	$ 111,150	2.64%	
Transportation	$ 344,680	$ 379,140	10.00%	New AVC Contract, Homeless & Foster Needs
Custodial & Utilities	$ 362,811	$ 344,900	-5.09%	Offset some coverage with ASP
Technology Infrastructure	$ 23,975	$ 23,725	-1.04%	Travel Moved To Districtwide
Benefits & Insurance	$ 765,723	$ 1,065,542	39.16%	Reduced Choice Offset, Projected Increase, Underbudgeted in FY26
Tuitions & Charges	$ 48,363	$ 61,359	26.87%	Includes $200K in Circuit Breaker Offset
Total Budget	**$ 4,837,435**	**$ 5,308,797**	**9.74%**	

Berlin Memorial Operating Assessment For Fiscal Year 2027

Assessment Line Item:	FY2027
FY27 BMS School Budget	$5,308,797
FY27 BMS District Share	$479,559
FY27 Total BMS Budget	$5,788,356
Less: Chapter 70	($725,373)
Less: Chapter 71	($74,421)
Total FY27 BMS Assessment:	$4,988,562

FY27 Boylston Elementary Budget By Function Area

Functional Area:	FY26	FY27	% Change:	Notes:
Curriculum Director	$ 10,685	$ 0	-100.00%	Moved to District Office
Instructional Coordination	$ 64,889	$ 80,188	23.58%	Reallocated based on need
Principal's Office	$ 208,978	$ 213,623	2.22%	
Instruction & Support	$ 3,464,858	$ 3,784,317	9.22%	Additional 5th Grade, Paraprofessionals, bus monitor
Health Services	$ 116,712	$ 102,727	-11.98%	Staffing Change
Transportation	$ 407,235	$ 377,465	-7.31%	Reduction in need for OOD
Custodial & Utilities	$ 306,559	$ 319,833	4.33%	Steps, COLA, Utility Increases
Technology Infrastructure	$ 26,600	$ 26,350	-0.94%	Travel Moved To Districtwide
Benefits & Insurance	$ 882,404	$ 1,512,717	62.05%	Reduced Choice Offset, Projected Increase, Underbudgeted in FY26, Reallocated to Staffing
Tuitions & Charges	$ 167,734	$ 53,850	-67.90%	Move-Up to Tahanto
Total Budget	**$ 5,656,654**	**$ 6,388,318**	**12.93%**	

Boylston Elementary Operating Assessment For Fiscal Year 2027

	FY2027
FY27 BES School Budget	$6,388,318
FY27 BES District Share	$479,558
FY27 Total BES Budget	$6,867,877
Less: Chapter 70	($1,034,315)
Less: Chapter 71	($118,523)
Total FY27 BES Assessment:	$5,715,039

FY27 Tahanto Regional MHS Budget By Function Area

Functional Area:	FY26	FY27	% Change:	Notes:
Curriculum Director	$ 138,263	$ 0	-100.00%	Moved to District Office
Instructional Coordination	$ 25,500	$ 119,991	370.55%	Added back in FY26 for need & CB
Principal's Office	$ 542,907	$ 559,684	3.09%	
Instruction & Support	$ 6,280,559	$ 6,615,545	5.33%	Paraprofessionals, Bus Monitor, Evaluations
Activities & Athletics	$ 304,862	$ 309,862	1.64%	FY26 FT Director cut to Stipend ($79K)
Health Services	$ 123,603	$ 147,378	19.23%	Staffing Change
Transportation	$ 878,238	$ 1,002,498	14.15%	New AVC Contract, Homeless Needs
Custodial & Utilities	$ 746,253	$ 763,499	2.31%	New Union Contract
Technology Infrastructure	$ 40,050	$ 40,050	0.00%	
Benefits & Insurance	$ 2,028,205	$ 2,348,842	9.54%	Reduced Choice Offset, Projected Increase, Underbudgeted in FY26, Reallocated to Staffing
Tuitions & Charges	$ 1,136,722	$ 1,234,072	-0.23%	Includes $960,000 in Circuit Breaker & Grant Offset
Total Budget	**$ 12,245,161**	**$ 12,914,346**	**5.46%**	

Allocation Of Tahanto Operating Costs

The Regional Agreement indicates that each member town will be apportioned a percentage of Berlin-Boylston Middle-High School's (Tahanto's) above minimum required local contribution, determined by each town's average ratio of pupil enrollment (foundation enrollment in grades six through twelve for the preceding five years; therefore, a five year moving average. Each member's minimum required local contribution shall be added to it's above minimum required local contribution to determine its Annual Operating Assessment.

Chapter 70 State Aid and Chapter 71 transportation Reimbursement are applied in accordance with the procedures outlined in Slides 14 & 15. All other resources are applied in accordance with Slides 13, 16, & 17.

Tahanto RMHS Operating Assessment For Fiscal Year 2027

	FY2027
FY27 TAH School Budget	$ 12,914,346
FY27 TAH District Share	$ 959,118
FY27 Total TAH Budget	$ 13,873,464
Less: Chapter 70	($ 1,469,958)
Less: Chapter 71	($ 163,658)
Less: Excess & Deficiency	($ 200,000)
Less: Medicaid Reimbursement	($ 35,000)
Less: Investment Income	($ 35,000)
Less: Charter Reimbursement	($ 11,706)
Total FY26 TAH Assessment: <Continued Next Slide>	$11,958,142

Tahanto RMHS Operating Assessment For Fiscal Year 2027 (cont.)

	FY2027
Total FY26 TAH Assessment	$ 11,958,142
Berlin Minimum Local Contribution	$ 1,991,155
Boylston Minimum Local Contribution	$ 3,820,426
Total Minimum Contribution	$ 5,811,581
Above Minimum Contribution	$ 6,146,561
Berlin Above Minimum Share	$ 2,168,265
Boylston Above Minimum Share	$ 3,978,266

Total Berlin Operating Assessments For Fiscal Year 2027

	FY2026	FY2027	$ Change:	% Change:
BMS Assessment	$ 4,507,926	$ 4,988,562	$ 480,636	10.66%
Tahanto MLC	$ 1,915,826	$ 1,991,155	$ 75,329	3.93%
Tahanto Above MLC	$ 1,937,938	$ 2,168,265	$ 230,327	11.89%
Total Operating	$ 8,361,690	$ 9,147,983	$ 786,293	9.40%

Total Boylston Operating Assessments For Fiscal Year 2027

	FY2026	FY2027	$ Change:	% Change:
BES Assessment	$ 4,984,651	$ 5,715,039	$ 730,388	14.65%
Tahanto MLC	$ 3,728,092	$ 3,820,426	$ 92,334	2.48%
Tahanto Above MLC	$ 3,676,949	$ 3,978,296	$ 301,347	8.20%
Operating:	$ 12,389,691	$ 13,513,761	$ 1,124,069	9.07%

FY27 BBRSD Proposed Operating Budget Investments

FY27 Budget Investments and Impacts For Consideration – Priority 1

Investment:	Amount:	Location:	Impact of Investment:
Biology Teacher	$ 90,000.00	TRMHS	Access to extension opportunities such as Forensics, AP Biology, Anatomy & Physiology. Career Pathway in Health Sciences. 1.0 FTE.
ELA Coach	$ 90,000.00	District	Provide Coaching and Non-Evaluative feedback to teachers. 1.0 FTE.
Tech Support	$ 6,500.00	District	Keep up with increasing tech needs. Increase from 35 to 40 hours/week.
District Float Nurse	$ 60,000.00	District	Increase Float Nurse from 0.4 FTE to 1.0 FTE
Reading Specialist	$ 90,000.00	TRMHS	Repurpose lost World Language to help with Tier 2 supports.
Night Custodian	$ 50,000.00	TRMHS	To support Athletics and night events.
Lunch/Recess Aide	$ 30,000.00	BMS/BES	Helps keep duty schedule manageable.
Specialist Teacher	$ 90,000.00	BMS/BES	To provide technology-based instruction and safety awareness to students.

FY27 Budget Investments and Impacts For Consideration – Priority 2 & 3

Investment:	Amount:	Location:	Impact of Investment:
ELL Teacher PT (P2)	$ 50,000.00	BES	To provide levels of services recommended by DESE. 0.5 FTE
Special Ed Teacher (P2)	$ 95,000.00	TRMHS	For manageable caseloads at the HS, Bridges program age spans and to create capacity for specialized reading supports. 1.0 FTE.
BCBA Support (P2)	$ 55,000.00	TRMHS	To support establishment of a social-emotional program to prevent OOD referrals. 0.5FTE.
Guidance/Adjustment Counsellor (P2)	$ 95,000.00	TRMHS	To support establishment of a social-emotional program to prevent OOD referrals. 1.0 FTE.
Night Custodian (P2)	$ 50,000.00	BES/BMS	To support Athletics and night events. 0.50 FTE each.
Specialist Teacher (P2)	$ 95,000.00	BMS/BES	To provide technology-based instruction and safety awareness to students. 1.0 FTE
SPED Coordinator (P3)	$115,000.00	BMS/BES	Provide 1.0 at each building to keep up with scheduling and meetings.
SPED Teacher (P3)	$ 95,000.00	BMS	To provide co-teaching and inclusion services. 1.0 FTE.

FY27 BBRSD Capital Budget

Regional District (Tahanto) Debt & Capital Costs

Per the Regional Agreement, Capital Costs shall include all expenses in the nature of capital outlay; it provides many examples of what capital costs include. It also states that Capital Costs shall also include payment of principal and interest on bonds, notes, or other obligations issued by the District to finance capital costs.

In accordance with the regional agreement, each member town's share of capital costs is calculated by the member town's Running Average Percentage. A member town's Running Average Percentage is a four year moving average (that year plus three preceding) of that town's Annual Average Percentage. A member town's Annual Average Percentage is the sum of its Tahanto Enrollment Percentage plus its Foundation Enrollment Percentage for that fiscal year, divided by two. A member town's Tahanto Enrollment Percentage is the number of that town's resident students of member towns enrolled in the regional school district (assumed at Tahanto), each determined as of October 1 of the prior fiscal year.

FY27 Tahanto Regional MRHS Debt Assessments

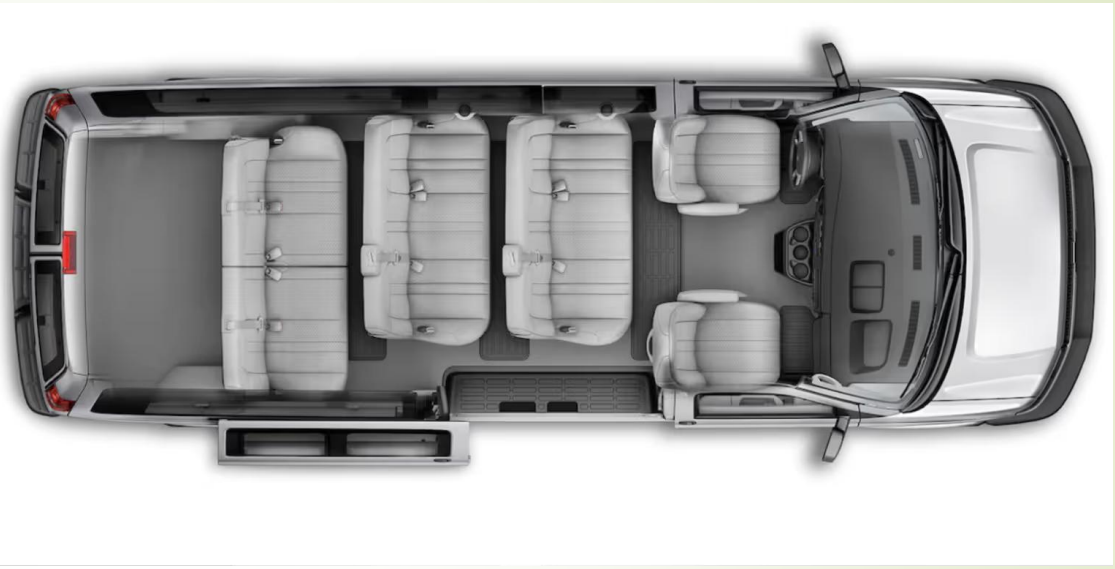
Issuance:	Principal:	Interest:	Total:	Berlin Share:	Boylston Share:
2021 Refinance	$995,000	$274,750	$1,269,750	$458,592	$811,158
2018 Bond	$210,000	$63,400	$273,400	$98,743	$174,657
Totals:	$1,205,000	$338,150	$1,543,150	$557,335	$985,815

FY27 Capital & One-Time Cost Requests From E&D (All Tahanto)

Project/Description:	Estimated Cost:
Replace Student & Staff Technology	$120,000.00
Replace IDF & Elevator Controls AC Unit	$ 17,000.00
Auditorium Lighting & Projector	$ 35,000.00
Update Lighting Controls & Gym Lighting	$ 50,000.00
Replace Wireless Access Points	$ 80,000.00
Middle School Furniture	$ 30,000.00
Lego Computer Science & AI Bundles	$ 18,000.00
AVID Curriculum Grades 6-12	$ 6,000.00
School Van – 10-12 Seats for SPED & Athletics	$ 60,000.00
Total Capital & One-Time Costs From E&D:	$416,000.00

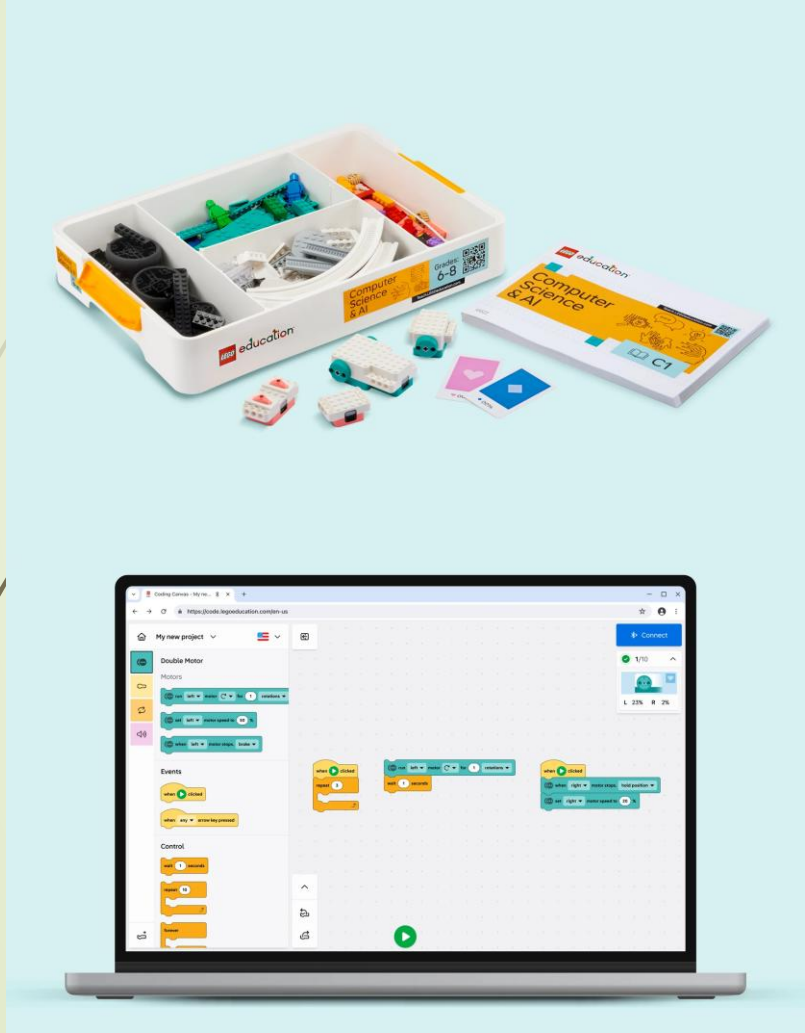
12 Passenger Multi-Purpose Van





- Designed to carry up to 12 passengers plus cargo.
- Would be used for the following:
  - Regular use by Bridges program for community programming & job training.
  - Replace contract buses or vans for some sports teams, field trips, and clubs, saving $300 or more per event.
  - Could be used for other specific purposes, such as moving materials and supplies between schools.

Lego Computer Science & AI Sets



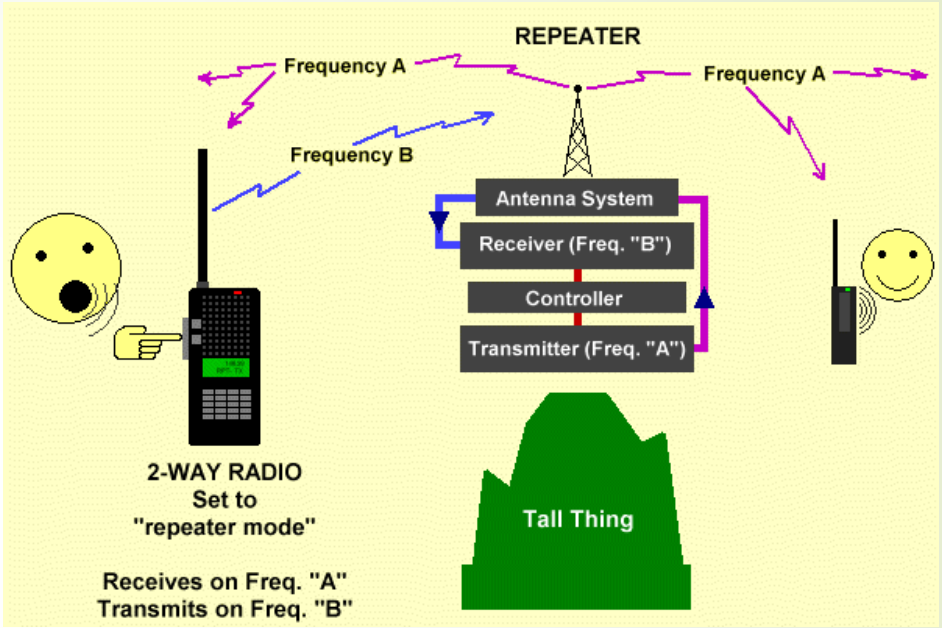
- Cornerstone of the Grade 6 elective program.
- Includes The Following:
  - State STEM Standards-based lesson plans
  - Application introducing coding/ programming to students
  - Professional Development for Staff
- Focuses on teamwork, communication, and problem-solving
- Supports multiple expansions that could be considered later.
- Transitions from the legacy SPIKE Robotics system being discontinued.

FY27 Capital & One-Time Cost Requests From School Choice

Project/Description:	Estimated Cost:
Replace BMS Classroom Technology	$ 50,000.00
Replace BES Classroom Technology	$ 61,800.00
Pre-K to Grade 5 Math Curriculum (BMS & BES)	$110,000.00
Add/Replace BMS Security Cameras	$ 25,000.00
Add/Replace BES Security Cameras	$ 25,000.00
Update Classroom Projectors/Boards Districtwide	$ 61,000.00
Complete Walkie-Talkie Upgrade Districtwide	$ 25,000.00
Robotic Field Line Painter & Mower	$ 26,000.00
Scissor Lift for BES	$ 6,000.00
Storage Shed for BMS	$ 5,000.00
Total Capital & One-Time Costs From School Choice:	$394,800.00

District Walkie-Talkie Upgrade





- Adds a Broadcast Repeater to BMS for full district coverage.
- Replaces all outdated radios districtwide.
- Supports multiple expansions that could be considered later.
- Reprogram all radios districtwide for new programming platform
- File for all FCC licensing.
- Provide training for administration and maintenance staff on improved programming.

Robotic Field Line Painter & Mower





- Operate on GPS using mapping software.
- Reduces overall time to complete and staff time necessary to do work.
- Battery Electric solutions, reduced noise and need for gas/oil and other supplies.
- Can operate day or night, set-it and forget-it.

Berlin Memorial FY27 Capital Requests Net To Town

Project/Description:	Estimated Cost:
Replace Gym Exterior Doors	$13,000.00
Repair Rooftop Units – Library & Office Spaces	$12,000.00
Total Berlin Memorial School:	$25,000.00

Note: The Town of Berlin approved the $323,000.00 roof project at it's October Town Meeting. The bid process is now underway.

Boylston Elementary FY27 Capital Requests Net To Town

Project/Description:	Estimated Cost:
Bathroom (2) Updates	$ 68,000.00
Parking Lot Update (Continue Paving Rear)	$198,000.00
Replace Play Area Wood Chips With Rubber	$123,300.00
Total Boylston Elementary School:	$389,300.00

Tahanto RMHS FY27 Capital Requests
Net To Towns

Project/Description:	Estimated Cost:
Expand Tahanto Parking	$650,000.00
Total Tahanto Regional:	$650,000.00

Total Capital Assessments For Fiscal Year 2027

	Berlin	Boylston
FY27 Debt Assessment	$ 557,335	$985,815
FY27 Elementary Capital	$ 25,000	$389,300
FY27 Tahanto Capital	$ 234,759	$415,241
Total FY27 Capital Assessments	$ 817,093	$1,790,357

FY27 BBRSD Total Assessments

Total Berlin Assessments For Fiscal Year 2027

	Berlin FY26	Berlin FY27	$ Change	% Change
Operating Assessment	$ 8,361,690	$ 9,147,982	$ 786,292	9.40%
Debt/Capital Assessment	$ 873,885	$ 817,093	($ 56,792)	(6.50%)
Total Assessments	$ 9,235,575	$ 9,965,076	$ 729,501	7.90%

Total Boylston Assessments For Fiscal Year 2027

	Boylston FY26	Boylston FY27	$ Change:	% Change
Operating Assessment	$ 12,389,691	$13,513,760	$1,124,069	9.07%
Debt/Capital Assessment	$ 1,232,940	$1,790,357	$ 557,416	45.21%
Total Assessments	$ 13,622,632	$15,304,117	$1,681,485	12.34%

We're Not Alone

'Heartbreaking' choices for Hampshire Regional: Staff, program cuts loom amid budget shortfall
- Daily Hampshire Gazette, February 12, 2026

School Committee Considers Budget With Up To 8.7 Jobs On The Line (Andover)
- Andover News, January 24, 2026

Preliminary fiscal 2027 school budget presented, representing 11.88 percent increase to maintain level service (Cohasset)
- The Anchor News, January 26, 2026

Grafton faces looming school budget cuts, override vote
- Worcester Telegram & Gazette, January 15, 2026

Gill-Montague budget gap of $1.2M sparks discussion on reduction options
- Greenfield Recorder, February 12, 2026

South Hadley School Committee discusses potential cuts, tax override in FY27 budget
- The Reminder, February 3, 2026

Mohawk Trail proposes cutting 6.5 teaching jobs, 12 paraprofessionals in FY27 budget
- Greenfield Recorder, February 13, 2026

School Committee tasked with reducing FY 26 budget by $415K (Hopkinton)
- Hopkinton Independent, February 14, 2026

FY27 Appendices

Appendix I: Proposed School Committee Motion – FY27 Operating Budget

That the Berlin-Boylston School Committee vote to approve a FY27 Operating budget of $26,529,697 to include the use of the direct budget offsets in Slide 6 of this presentation and funded through the following:

Revenue Source:	Amount:
Town of Berlin Assessment	$ 9,147,982
Town of Boylston Assessment	$ 13,513,760
Chapter 70 State Aid	$ 3,229,646
Chapter 71 Transportation Aid	$ 356,602
Excess & Deficiency	$ 200,000
Medicaid Reimbursement	$ 35,000
Investment Income	$ 35,000
Charter School Reimbursement	$ 11,706
Total All Revenues (Check)	$ 26,529,697

Appendix II: Proposed School Committee Motion – FY27 Capital Budget

That the Berlin-Boylston School Committee vote to approve a FY27 Capital budget of $3,774,852 funded through the following:

Revenue Source:	Amount:
Town of Berlin Assessment	$ 817,093
Town of Boylston Assessment	$ 1,790,357
Excess & Deficiency	$ 416,000
Chapter 71 Transportation Aid	$ 356,602
School Choice	$ 394,800
Total All Sources (Check)	$ 3,774,852

Appendix III: Compliance With Regional Agreement Section VI: Budget

This presentation is complaint with Section VI, Subsection (A) of the Regional Agreement as follows:

Category:	Location(s):
1. Administration	Slide Number 20
2. Instruction	Slide Numbers 21,23,25
3. Other School Services	Slide Numbers 21,23,25
4. Operations & Maintenance	Slide Numbers 21,23,25
5. Fixed Charges	Slide Numbers 21,23,25
6. Community Services	None Budgeted
7. Acquisition of Fixed Assets	Slides 37, 40, 43, 44, 45
8. Debt Service & Retirement	Slide 36
9. Programs With Other Districts	None Budgeted

As per Section VI of the Regional Agreement, this presentation will be mailed to the chairperson of the finance committee of each member town.

Appendix IV: Key Terms/Acronyms

BORE: Regional agreement term for the number of Boylston Resident students attending Boylston Elementary, in district.

BMRE: Regional agreement term for the number of Berlin Resident students attending Berlin Elementary, in district.

BBRE: Regional agreement term for the number of Berlin Resident students attending Berlin-Boylston Middle-High School in-district, PLUS number of Boylston Resident students attending Berlin-Boylston Middle-High School in-district.

Zillow Ad "Long Distance"

Education is a highly competitive marketplace, made evident by Zillow's first major ad campaign, including their "Long Distance" commercial:



Ask Yourself:

1. What were this family's priorities?
2. What are your community's priorities?
3. What information on communities does Zillow choose to share?
4. What do you think this represents in terms of home values?

Thank You!!!