

# “Early Estimate” of Some Fixed/Contractual Budget Increases for FY26

*NOTE: This list represents initial projections for some of our larger contractual budget line items, shifting from FY25 to FY26. It does NOT represent the school’s final budget proposal. Departments are still working on individual budgets to identify opportunities for cost savings, as well as areas that may require additional requested funding. The Superintendent’s proposed budget will be presented to the school committee in February.*

- Health Insurance Active & Retiree \$472,593 (possibly better news here)
- Middlesex Retirement Assessment \$109,023
- Transportation (General and Special Education) \$192,097
- Utilities \$47,028
- Out of District Placements \$1,056,497 (TBD)
- Collective Bargaining Agreements \$1,200,000 (TBD)
- Restore Stabilization Transfer \$150,000
- All other Increase/decreases \$8,359

**Total budget increase projected FY26: \$3,235,597 (excl debt)**





**NORTH MIDDLESEX REGIONAL SCHOOL DISTRICT**

**FY 2026 Proposed Budget By Function Code - DRAFT ONLY 11-14-24**

	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 SC Adopted 7-9-24	FY26 DRAFT ONLY	Change over FY25 Budget	% increase over FY25
1110	SCHOOL COMMITTEE	16,919	18,817	19,313	23,300	23,300	0	0.00%
1210	SUPERINTENDENT	332,321	338,276	347,645	373,891	383,416	9,525	2.55%
1220	ASSISTANT SUPERINTENDENT	159,875	161,050	162,953	176,000	180,950	4,950	2.81%
1230	OTHER DISTRICT-WIDE ADMINISTRATION	25,358	21,466	22,884	26,786	27,259	473	1.77%
1410	FINANCE & ADMINISTRATIVE SERVICES	445,193	449,260	447,151	465,033	473,991	8,958	1.93%
1420	HUMAN RESOURCES	208,995	220,432	228,276	237,179	256,071	18,892	7.97%
1430	LEGAL SERVICES	107,976	176,136	110,713	150,000	150,000	0	0.00%
1450	ADMINISTRATIVE TECHNOLOGY	120,295	127,343	130,860	152,500	152,500	0	0.00%
2110	CURRICULUM DEV. & SPED ADMIN	637,832	545,062	446,648	617,292	621,107	3,815	0.62%
2120	ETL & CURRIULUM COORDINATORS	317,350	328,751	289,702	204,425	209,240	4,815	2.36%
2130	INSTRUCTIONAL TECH LEADERSHIP & TRAININ	124,374	128,449	141,755	145,535	153,972	8,437	5.80%
2210	PRINCIPALS OFFICE	1,859,656	1,894,025	1,860,653	1,891,310	1,995,891	104,581	5.53%
2220	DEPARTMENT HEADS	-	-	-	-	-	0	0.00%
2250	BUILDING TECHNOLOGY INCL. ADMIN COPIERS	150,449	112,405	202,336	113,500	113,500	0	0.00%
2305	TEACHERS-CLASSROOM	17,876,149	18,390,415	18,297,268	20,131,084	20,615,463	484,379	2.41%
2310	TEACHERS-SPECIALIST	591,112	628,088	647,736	923,295	1,017,808	94,513	10.24%
2315	INSTRUCTIONAL STIPENDS	-	12,632	580	200	200	0	0.00%
2320	MEDICAL/THERAPEUTIC SERVICES	1,423,413	1,581,741	1,499,469	1,817,653	1,969,943	152,290	8.38%
2324	LONG TERM SUBSTITUTES		285,120	248,899	145,000	145,000	0	0.00%
2325	SUBSTITUTES	341,238	170,085	204,688	114,050	143,500	29,450	25.82%
2330	PARAPROFESSIONALS	1,512,248	1,526,265	1,581,461	2,089,337	2,194,080	104,743	5.01%
2340	MEDIA RESEARCH SPECIALISTS	367,144	336,082	297,991	307,224	316,950	9,726	3.17%
2345	DISTANCE LEARNING/VHS	35,200	75,421	81,645	77,500	77,500	0	0.00%
2354	PD - INSTRUCTIONAL COACHING/MENTOR	13,000	26,838	21,815	25,000	25,000	0	0.00%
2356	INSTRUCT STAFF- PROF. DEVELEPMENT	85,206	91,264	88,965	141,550	141,550	0	0.00%
2358	OUTSIDE PROF DEVEL.- FOR INSTRUCTIONAL S	45,650	24,968	40,345	40,000	40,000	0	0.00%
2410	TEXTBOOKS/SOFTWARE/MEDIA/MATERIALS	93,322	117,331	34,011	140,000	140,232	232	0.17%
2415	LIBRARY BOOKS/PERIODICALS/REFERENCE	20,719	14,803	9,836	17,400	17,400	0	0.00%



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2420	INSTRUCTIONAL EQUIPMENT (copiers)	45,294	25,956	15,219	44,200	44,200	0	0.00%
2430	GENERAL CLASSROOM SUPPLIES	260,643	235,367	194,143	242,750	242,750	0	0.00%
2440	OTHER INSTRUCTIONAL SERVICES	19,489	11,814	10,886	40,900	40,900	0	0.00%
2451	CLASSROOM INSTRUCTIONAL TECHNOLOGY	234,107	404,198	346,873	320,000	320,000	0	0.00%
2453	INSTRUCTIONAL HARDWARE	159,045	143,182	70,732	178,000	178,000	0	0.00%
2455	INSTRUCTIONAL SOFTWARE	27,738	17,425	17,941	24,000	24,000	0	0.00%
2710	GUIDANCE & ADJUSTMENT SERVICES	1,047,678	1,157,191	1,145,629	1,179,414	1,246,763	67,349	5.71%
2720	TESTING & ASSESSMENT	5,206	8,182	25,930	8,500	32,500	24,000	282.35%
2800	PSYCHOLOGICAL SERVICES	379,931	371,113	364,628	422,077	424,916	2,839	0.67%
3100	ATTENDANCE/PARENT LIASON			3,172	-	-	0	0.00%
3200	HEALTH SERVICES	693,638	763,570	815,459	840,422	887,538	47,116	5.61%
3300	TRANSPORTATION	3,901,461	3,963,379	4,317,159	4,450,645	4,642,742	192,097	4.32%
3400	CAFETERIA	14,856	1,723	31,296	2,000	2,000	0	0.00%
3510	ATHLETICS	604,681	554,233	618,176	567,600	585,885	18,285	3.22%
3520	STUDENT ACTIVITIES	115,414	114,633	128,048	148,000	148,000	0	0.00%
3600	SCHOOL RESOURCE OFFICER	80,255	80,000	81,725	80,000	80,000	0	0.00%
4110	FACILITIES & CUSTODIAL	1,721,463	1,886,117	1,687,953	2,138,318	2,108,109	(30,209)	-1.41%
4120	HEATING OF BUILDINGS	405,932	382,834	443,466	453,000	479,483	26,483	5.85%
4130	UTILITY SERVICES	882,030	1,002,478	1,012,707	1,184,070	1,234,824	50,754	4.29%
4210	GROUNDS MAINTENANCE	123,327	138,237	79,070	174,500	174,500	0	0.00%
4220	BUILDING MAINTENANCE	369,659	333,619	469,090	380,000	380,000	0	0.00%
4220	CAPITAL PROJECTS	187,558	274,494		250,000	250,000	0	0.00%
4225	BUILDING SECURITY SYSTEM	32,416	69,681	112,114	115,000	115,000	0	0.00%
4230	EQUIPMENT	37,968	40,835	33,929	39,000	39,000	0	0.00%
4300	EXTRAORDINARY MAINTENANCE	-	-	-	10,000	10,000	0	0.00%
4400	TECHNOLOGY INFRASTRUCTURE, MAINT. & SUPPORT - S	357,931	369,305	380,130	390,357	402,186	11,829	3.03%
4450	TECHNOLOGY INFRASTRUCTURE MAINT.	316,037	224,810	280,512	280,000	280,000	0	0.00%
5100	RETIREMENT CONTRIBUTIONS	1,219,851	1,299,482	1,410,189	1,501,550	1,610,573	109,023	7.26%



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5150	EMPLOYEE SEPARATION COSTS	21,117	86,308	46,912	85,000	85,000	0	0.00%
5200	ACTIVE EMPLOYEE INSURANCE	5,719,525	5,473,673	6,981,513	7,381,333	7,647,340	266,007	3.60%
5250	RETIRED EMPLOYEE INSURANCE	2,105,404	2,300,761	2,347,534	2,285,859	2,492,444	206,586	9.04%
5260	NON-EMPLOYEE INSURANCES	137,011	139,617	156,548	174,476	189,826	15,350	8.80%
5300	LEASES	11,170	9,686	9,686	9,686	24,686	15,000	154.86%
5450	FIXED CHARGES-BAN INTEREST	447,841	131,620	569,893	660,310	660,310	0	0.00%
5500	FIXED CHARGES-OTHER	-	-	-	-	-	0	0.00%
5550	OTHER CHARGES-CROSSING GUARDS	21,428	21,067	18,158	24,807	28,600	3,793	15.29%
7100	Purchase of Land & Building Sites (BAN Princ Pmt)	102,000	102,000	101,868	-	-	0	0.00%
7200	Purchase of Land & Building (BAN Principal Pmt)	810,727	810,727	810,727	810,727	810,727	0	0.00%
7500	ACQUISITION OF MOTOR VEHICLES	49,164	-	-	-	-	0	0.00%
8100	LONG-TERM DEBT RETIREMENT	1,795,000	1,790,000	1,735,000	1,730,000	1,500,000	(230,000)	-13.29%
8200	LONG-TERM DEBT SERVICES	1,188,525	1,106,125	1,023,825	944,125	831,394	(112,731)	-11.94%
8400	LONG-TERM DEBT SERVICE/EDUCATIONAL			-	-	-	0	0.00%
9100	TUITION TO OTHER MA DISTRICTS	131,296	181,948	167,481	243,000	330,562	87,562	36.03%
9110	SCHOOL CHOICE TUITION ASSESSMENT	399,521	415,771	423,483	413,924	413,924	0	0.00%
9120	CHARTER SCHOOL TUITION ASSESSMENT	995,642	932,875	1,160,453	987,549	987,549	0	0.00%
9200	TUITION TO OUT OF STATE SCHOOLS	-	-	35,524	53,000	185,159	132,159	249.36%
9300	TUITION TO NON-PUBLIC SCHOOLS	2,119,154	2,162,580	2,255,937	2,600,000	3,248,884	648,884	24.96%
9400	TUITION TO COLLABORATIVES	1,627,913	1,682,311	1,825,190	1,420,000	1,607,892	187,892	13.23%
9700	TRANSFERS IN/OUT OPEB	150,000	150,000	150,000	150,000	150,000	0	0.00%
9700	TRANSFERS IN/OUT TO STABILIZATION	-	400,000	250,000	100,000	250,000	150,000	150.00%
	<b>Total General Fund Budget</b>	<b>\$ 57,987,040</b>	<b>\$ 59,573,452</b>	<b>\$ 61,675,021</b>	<b>\$ 66,084,143</b>	<b>\$ 69,013,989</b>	<b>\$ 2,929,846</b>	<b>4.43%</b>
	<b>without Debt:</b>	<b>\$ 53,642,947</b>	<b>\$ 55,632,980</b>	<b>\$ 57,433,708</b>	<b>\$ 61,938,981</b>	<b>\$ 65,174,577</b>	<b>\$ 3,235,597</b>	<b>5.22%</b>



North Middlesex Regional School District

Fiscal Year 2026 General Fund Budget - DRAFT ONLY

Appropriation Category	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted 7-9-24	FY25 FTE	FY26 Draft	FY26 FTE	Difference FY26 to FY25	% increase over FY25	Change FTE FY25 to FY26
<b>Administration</b>	<b>1,347,025</b>	<b>1,416,933</b>	<b>1,512,781</b>	<b>1,469,795</b>	<b>1,604,689</b>	<b>11.00</b>	<b>1,647,487</b>	<b>11.00</b>	<b>42,798</b>	<b>2.67%</b>	<b>-</b>
<b>Instructional Support:</b>	<b>25,685,628</b>	<b>26,240,379</b>	<b>27,127,687</b>	<b>26,652,194</b>	<b>29,791,206</b>	<b>363.15</b>	<b>30,788,186</b>	<b>364.29</b>	<b>996,981</b>	<b>3.35%</b>	<b>1.14</b>
<i>Instructional Leadership</i>	2,594,652	3,089,661	3,008,692	2,941,093	2,972,062	26.00	3,093,710	26.00	121,648	4.02%	-
<i>Classroom &amp; Specialist Teachers</i>	18,476,967	18,467,262	19,031,135	18,945,584	21,054,579	238.16	21,633,471	236.79	578,892	2.96%	(1.37)
<i>Other Teaching Services</i>	3,483,273	3,644,044	3,974,714	3,914,152	4,550,764	98.99	4,846,973	101.50	296,209	7.68%	2.51
<i>Professional Development</i>	160,548	179,056	143,069	151,724	206,550	-	206,550	-	-	0.00%	-
<i>Instructional Materials, Equipment &amp; Technology</i>	970,186	860,356	970,076	699,641	1,007,250	-	1,007,482	-	232	0.02%	-
<b>Pupil Services:</b>	<b>4,442,894</b>	<b>4,716,277</b>	<b>4,884,075</b>	<b>4,970,685</b>	<b>5,258,659</b>	<b>31.30</b>	<b>5,451,344</b>	<b>31.10</b>	<b>192,685</b>	<b>3.66%</b>	<b>(0.20)</b>
<i>Guidance, Counseling &amp; Testing</i>	1,402,822	1,432,815	1,536,486	1,536,187	1,609,991	19.00	1,704,179	19.00	94,188	5.95%	-
<i>Pupil Services</i>	3,040,072	3,283,462	3,347,589	3,434,498	3,648,667	12.30	3,747,165	12.10	98,497	2.86%	(0.20)
<b>Operations &amp; Maintenance</b>	<b>4,551,811</b>	<b>4,434,321</b>	<b>4,722,410</b>	<b>4,498,971</b>	<b>5,414,245</b>	<b>39.50</b>	<b>5,473,102</b>	<b>39.00</b>	<b>58,856</b>	<b>1.09%</b>	<b>(0.50)</b>
<b>Insurance, Retirement Programs &amp; Other</b>	<b>8,921,481</b>	<b>9,284,669</b>	<b>9,330,594</b>	<b>10,970,540</b>	<b>11,507,455</b>	<b>6.00</b>	<b>12,078,470</b>	<b>5.00</b>	<b>571,015</b>	<b>4.96%</b>	<b>(1.00)</b>
<b>Debt</b>	<b>4,327,331</b>	<b>4,344,095</b>	<b>3,940,472</b>	<b>4,241,313</b>	<b>4,145,162</b>	<b>-</b>	<b>3,802,431</b>	<b>-</b>	<b>(342,731)</b>	<b>-8.27%</b>	<b>-</b>
<b>Out-of District Schools &amp; Assessments</b>	<b>6,376,262</b>	<b>7,400,366</b>	<b>7,505,433</b>	<b>8,428,954</b>	<b>8,112,728</b>	<b>-</b>	<b>9,372,971</b>	<b>-</b>	<b>1,260,243</b>	<b>15.53%</b>	<b>-</b>
<b>Transfer to OPEB, Capital Project and Stabilization</b>	<b>450,000</b>	<b>150,000</b>	<b>550,000</b>	<b>400,000</b>	<b>250,000</b>	<b>-</b>	<b>400,000</b>	<b>-</b>	<b>150,000</b>	<b>60.00%</b>	<b>-</b>
<b>Total General Fund Appropriation</b>	<b>\$ 56,102,432</b>	<b>\$ 57,987,040</b>	<b>\$ 59,573,452</b>	<b>\$ 61,632,451</b>	<b>\$ 66,084,144</b>	<b>450.95</b>	<b>\$ 69,013,990</b>	<b>450.39</b>	<b>\$ 2,929,846</b>	<b>4.43%</b>	<b>(0.56)</b>