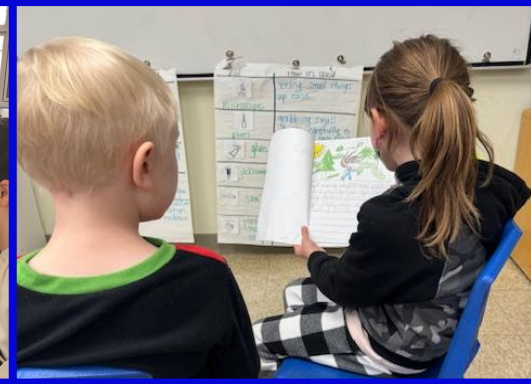
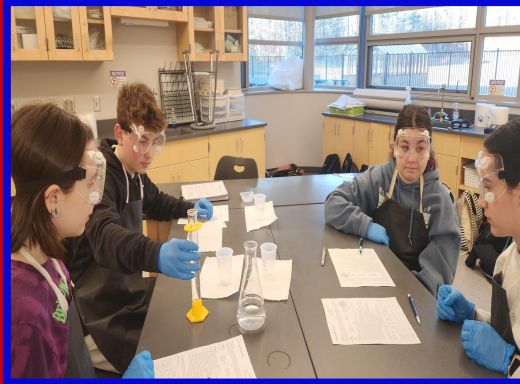


North Middlesex Regional School District



FY2026 Community Budget Forum

November 18, 2024

Things to consider about the FY2026 Budget

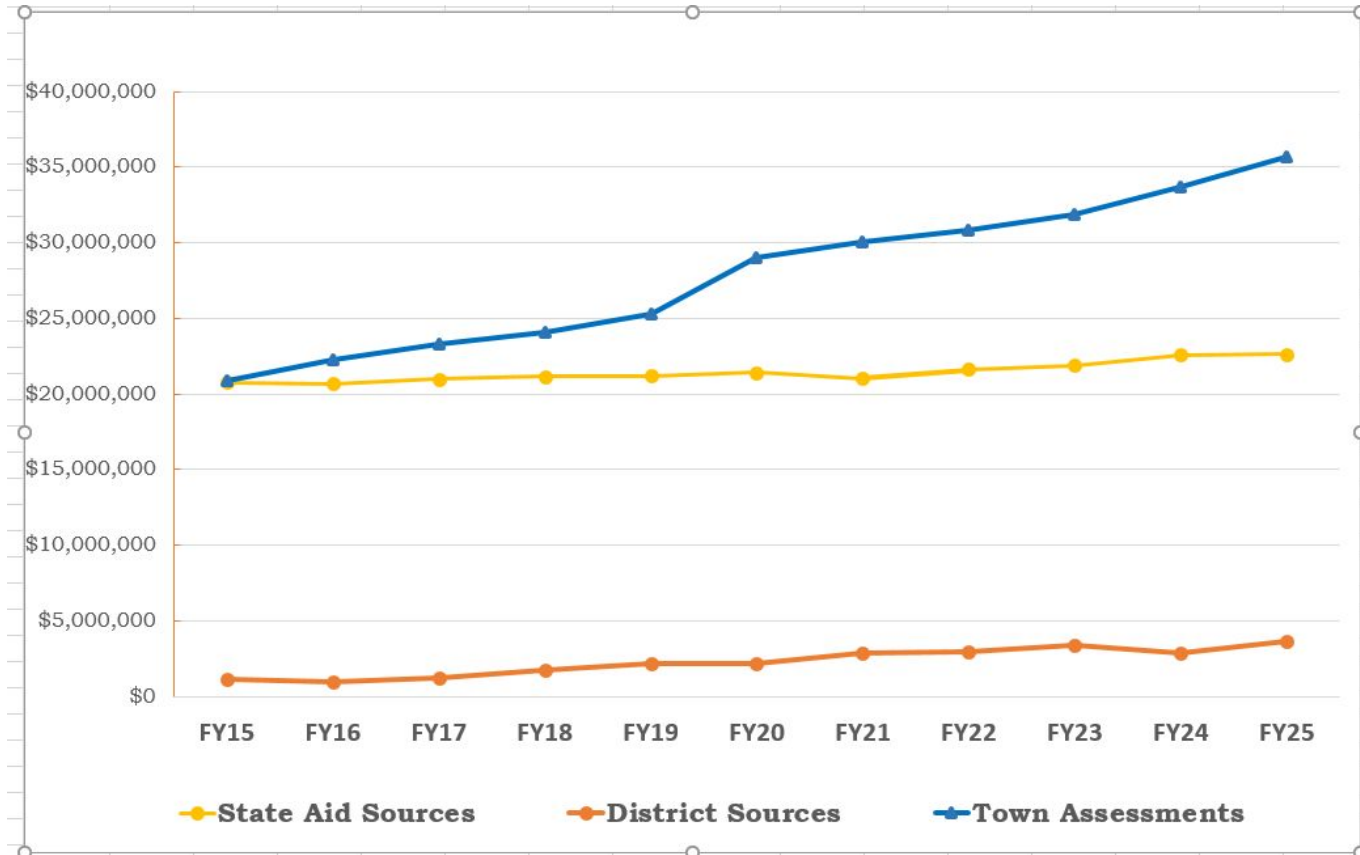
1. These are early estimates - departments requests are due Friday, November 22nd
2. State revenues are estimates only, first indication of the state numbers comes at the end of January 2025 with the presentation of the Governor's budget
3. Student needs may change throughout the year
4. Out of District placements change and will be followed closely including transportation needs
5. Utility pricing may need adjusting
6. BCBS Insurance is estimate only (first year of plan)

Some assumptions in this budget:

- Use of revolving funds consistent with prior years
- Using all certified E&D of 1,872,226 (not best practice)
- Using more School Choice funding than we anticipate replacing will likely reduce this going forward
- Using Keystone Rental revolving to support utilities and some custodial costs



North Middlesex Regional School District Revenue History FY2015 - FY2025



NMRSD Estimated Revenue ****DRAFT****

North Middlesex FY26 Budget - Revenue Sources - DRAFT ONLY

	FY25 Budget Adopted 7-9-24	FY26 Draft- 3% Town Assessments	Scenario 1	
			Change over Fy25	% Inc./Dec. over Fy25
State Aid (Chapter 70 & 71)	\$ 22,623,602	\$ 22,693,881	\$ 70,279	0.31%
Other District Revenue (including School Choice)	\$ 960,000	\$ 1,007,000	\$ 47,000	4.90%
E&D	\$ 2,674,100	\$ 1,872,226	\$ (801,874)	-29.99%
Total State Aid & Other District Revenue	\$ 26,257,702	\$ 25,573,107	\$ (684,595)	-2.61%
Town Assessments - Operating & Transp.	\$ 35,685,279	\$ 39,657,283	\$ 3,972,004	11.13%
TOTAL Available GENERAL FUND REVENUE (no debt)	\$ 61,942,981	\$ 65,230,390	\$ 3,287,409	5.31%
Total Debt Assessment - TBD	\$ 4,141,162	\$ 3,783,598	\$ (357,564)	-8.63%
Total All General Fund with Debt	\$ 66,084,143	\$ 69,013,988	\$ 2,929,845	4.43%



Why are we here?

“Early Estimate” of Budget Increases for FY26

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) - 14% Private / 9 New

Collective Bargaining Agreements \$1,200,000 (TBD)

Restore Stabilization Transfer \$150,000

All other Increase/decreases \$8,359



“Early Estimate” Revenue increase/(decrease) for FY26

- State Chapter 70 - estimated \$60/student increase - **\$180,000** (hold harmless)
- State Transportation (one less bus) & 78% reimbursement - **(\$109,721)**
- District revenues (E&D, Interest, Medicaid) - **(\$754,874)**
- Town Assessments (excl. Debt service) increase **\$3,972,004** (11.13% average)

Total Revenue Increase - \$3,287,409

Reduction needed to provide an average of 3% Town Assessments \$2,900,000.



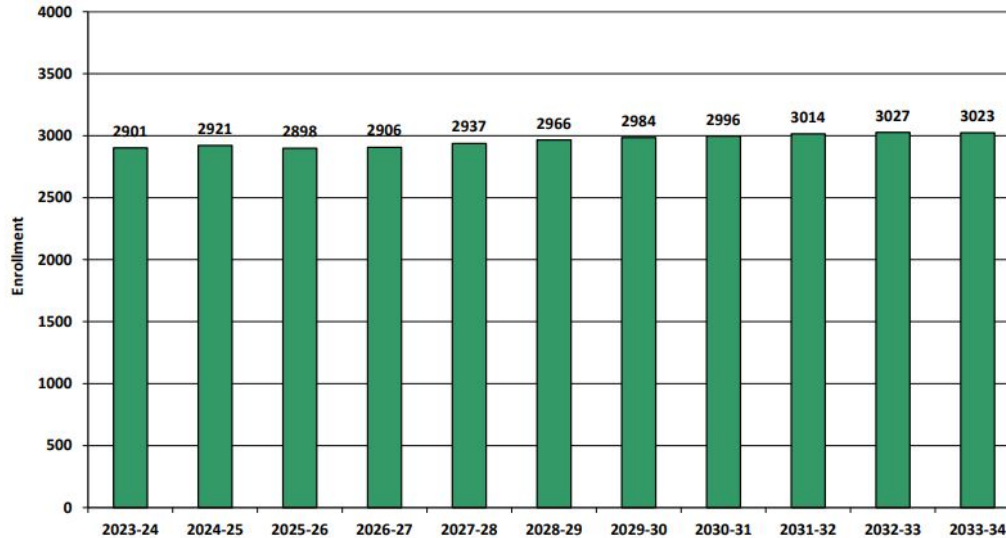
Currently, coupled with an increase in out-of-district special education costs and simply moving a level-service budget from FY2025 to FY2026 creates a budget that is projected to be approximately \$3M higher.



Enrollment Projected to be Level/slight inc. for next 10 years



Grades K-12, School Years 2023-24 to 2033-34



Budget Impact Since 2022

Positions Lost/Reduced (27.0 FTE)

Elementary

2.0 Librarians

1.0 Counselor

1.0 Teacher

5.0 Kindergarten Paras

Middle

1.0 Counselor

4.0 Teachers

2.0 Middle School Librarian

4.0 World Language

High

1.0 Counselor

0.5 Assistant Principal

0.5 Athletic Director

4.0 Teachers

1.0 Secretary

Note: These reductions do not include additions to special education and multilingual staff, both of which are mandated under state and federal law. Some of the above cuts were to accommodate these increases. This has a significant impact on both general education and class size.

Miscellaneous

- 1.0 FTE RN to LPN
- 1.5 FTE Curriculum Directors (75% Grant Funded) - Now Data & Title I
- Reduced 2 buses
- Cut late buses
- User fees and parking fees have increased
- Performing Arts ticket prices both enforced and increased
- Facility Use Increase



Unfunded/Partially Funded Mandates

- Bullying Prevention
- Anti-Harassment Policies
- School Transportation (Yellow Bus)
- Equity Programming & Professional Development
- Suicide Awareness Training / Professional Development
- Technology for state and common assessments (MCAS, SAT, ACCESS)
- Multi-Lingual Learner Education (Increase by 86% in last 5 years)
- Title IX Compliance
- Homeless Education and Transportation
- Homeschooling - Review and Support
- State Reporting/Auditing (SIMS/EPIMS) - software and staffing needs
- Translation/ Interpretation
- Special Education needs, including:
 - Pre-School
 - Staffing for In-District Programming
 - Out of District Placements
 - Transportation
 - Legal Costs
 - Tutoring



Potential Scenarios/Options for consideration by the School Committee

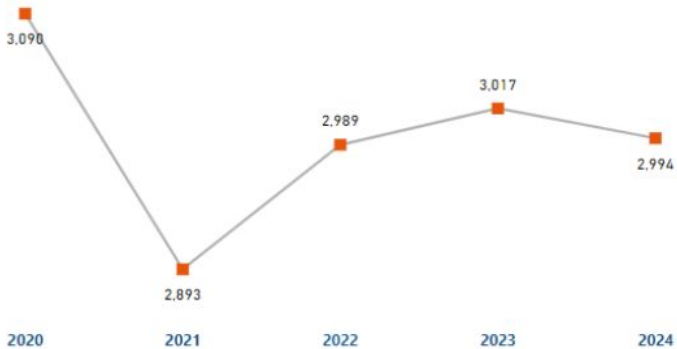
- **To push for a special election for a Proposition 2 ½ Override sometime in the winter**
- **To reduce the NMRSD FY2026 budget by approximately \$3M with some combination of:**
 - Building closures (\$1M) - Closure savings are “minimum” permanent reductions i.e technology, utilities, and maintenance
 - Staffing reductions (\$1.5M) and class sizes of 30-34 (K-8)
 - Cuts to curriculum and technology (\$250K)
 - Cut capital plan funding (\$250K)





Enrollment Trends- 5 year history (Data from DESE)

All Students Enrollment

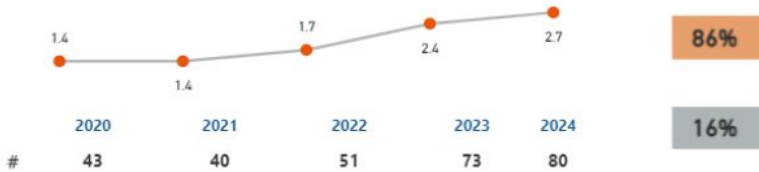


-3% -4%

% Students with disabilities



% English Learners



% Economically Disadvantaged/Low Income



District Change Over 5 Years

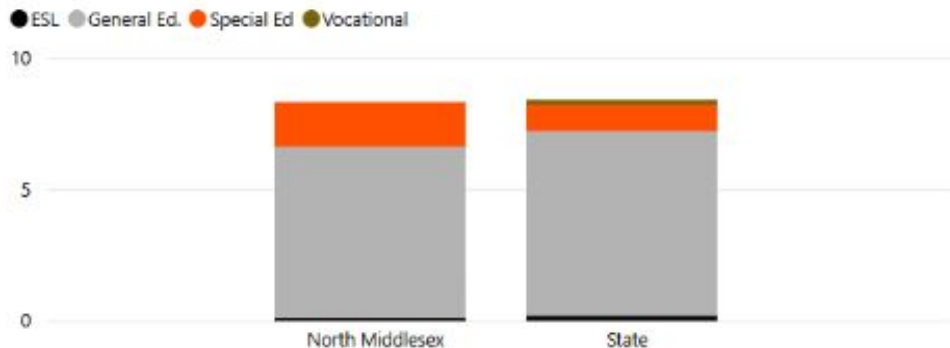
State Change Over 5 Years





Staff per 100 students- North Middlesex (2023 Data from DESE)

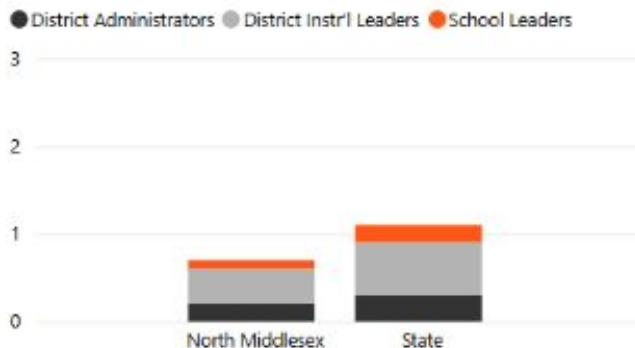
Teachers



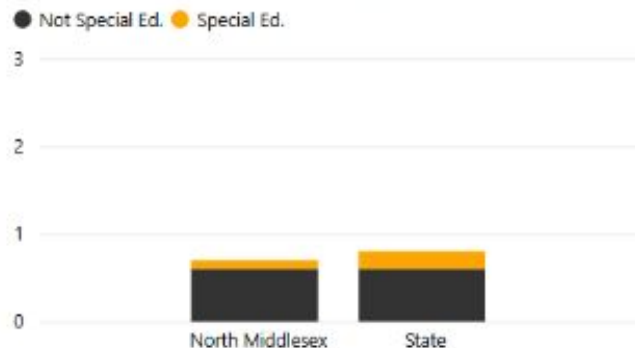
Paraprofessional



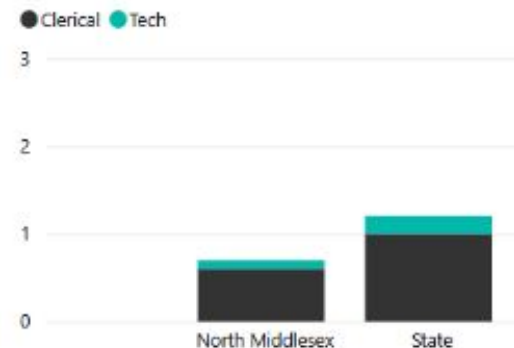
Leadership



Student Support



Clerical & Tech Support





2022 Per Pupil Expenditures- Distribution of Spending (2022 Data from DESE)

Organization	Total	Admin	Instr'l Leaders	Teachers	Other Teaching Services	Professional Development	Instr'l Materials	Guidance & Psychology	Pupil Services	Operations & Maintenance	Benefits & Fixed Costs
Dudley-Charlton	15,564.60	2%	5%	41%	10%	1%	2%	3%	13%	8%	16%
Nashoba	19,195.31	2%	5%	33%	9%	2%	8%	4%	12%	9%	15%
Groton-Dunstable	18,667.83	3%	8%	37%	10%	1%	1%	3%	9%	8%	21%
North Middlesex	17,137.90	3%	6%	37%	10%	1%	2%	3%	12%	9%	18%
Ashburnham-Westminster	14,639.06	3%	5%	37%	10%	1%	3%	4%	13%	8%	15%
Pentucket	17,435.86	3%	7%	39%	9%	0%	3%	3%	10%	8%	19%
Athol-Royalston	16,557.19	4%	7%	32%	8%	1%	2%	4%	13%	9%	21%
Narragansett	15,042.59	4%	5%	33%	10%	1%	1%	4%	13%	9%	19%
Nashoba Valley RVT	21,594.17	5%	6%	37%	2%	0%	7%	5%	13%	9%	15%
Berlin-Boylston	18,077.15	5%	6%	39%	10%	1%	3%	3%	10%	8%	15%



How Does DESE Calculate Per Pupil Expenditures?

Per pupil expenditures are calculated by dividing a district's operating costs by its average pupil membership (FTEs), including in-district expenditures per pupil and total expenditures per pupil, which includes in-district and out-of-district spending and enrollment.

