

# PEMBROKE PUBLIC SCHOOLS

## Preliminary FY26 Budget Presentation



*December 13,  
2024*



### **OUR MISSION:**

To ensure student  
achievement through  
excellence in teaching and  
learning.

# Overview

- Current fiscal year projected 2026 budget
- Assumptions Made
- Timeline and Next Steps

# FY26 MOE Budget

Description	Amount
FY25 Budget	\$38,580,000
FY26 MOE Budget as of December 2024	\$40,910,097
Difference	\$2,330,097

## Historical Increase Over Prior Fiscal Years

Fiscal Year	Amount
FY25	\$1.9 million
FY24	\$1.9 million
FY23	\$1.2 million
FY22	\$1.9 million
FY21	\$2.1 million
FY20	\$1.5 million
FY19	\$2.2 million
FY18	\$1.2 million
FY17	\$1.1 million
FY16	\$1.3 million
FY15	\$1.2 million
FY14	\$850,000
FY13	\$1.4 million
FY12	\$1.3 million

# FY26 Assumptions

Description	Amount	Notes
Collective Bargaining Agreements/COLA		Negotiation year for all units
SPED Tuition Increase	\$212,000	OSD 3.67% rate increase (rate of inflation, increases will be confirmed the first Wednesday in February)
Transportation Contract Increase	\$171,000	4.25% Increase for FY26 – build back in revolving offset
Special Education Transportation	\$162,815	FY25 costs are \$97K greater than estimates
Special Education Pre-buy	\$500,000	Building back in of last years pre-buy/anticipate ability to continue with SPED Pre-buy for FY26
Circuit Breaker Reimbursement	\$1,804,705	Assumes 75% reimbursement for instructional expenses and 57% reimbursement for transportation

# Historical Special Education Tuition Amounts

FY	Amount*	% Increase/Decrease
FY15 Actual	\$1,546,940.20	
FY16 Actual	\$1,466,868.17	-5.18%
FY17 Actual	\$2,733,862.81	86.37%
FY18 Actual	\$2,193,429.97	-19.76%
FY19 Actual	\$2,206,069.26	0.58%
FY20 Budget	\$2,223,046.00	0.77%
FY20 Actual	\$2,820,119.46	26.85%
FY21 Actual	\$2,874,952.78	1.95%
FY22 Budget	\$2,936,189.27	2.01%
FY23 Budget	\$3,009,583.72	2.41%
FY24 Budget	\$3,340,637.94	11.1%
FY25 Budget	\$3,779,977.23	5.5%
FY26 Budget	\$4,143,089.00	

\*Includes FY25&FY26 placeholders – has potential to come down as we go through the budget process

# Budget Process & Timeline

December/January

- Administration develops MOE with School Committee's budget subcommittee and presents to full School Committee
- Continue Meeting with Budget Subcommittee to discuss strategy for FY26 budget
- State provides estimated Chapter 70 Funds for next year (usually end of January)

January-February

- Budget Subcommittee meets with Town Administrator/Town Accountant to discuss funding.
- Administration works with staff and School Committee to determine priorities – budget drafts are developed and brought to School Committee for further review and discussion.

March- April

- School Committee and administration continue to discuss priorities – additional drafts are developed and brought to School Committee for further review and discussion
- Joint School Committee Meeting with Selectboard and Advisory to review FY26 Budget
- School Committee holds budget public hearing and recommends final number to Selectmen for Town Spring meeting
- Selectmen approve town meeting warrant (late March)

May

**Town meeting votes on school and town budgets: Tuesday, May 13, 2025**