

Berlin-Boylston Regional Schools

FY26 Budget Request

March 25, 2025

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Shared by:

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Total Berlin Assessments For Fiscal Year 2026 As Of March 11, 2025

	<u>Berlin FY25</u>	<u>Berlin FY26</u>	<u>\$ Change</u>	<u>% Change</u>
Operating Assessment	\$7,800,875	\$8,371,867	\$570,992	7.32%
Debt/Capital Assessment	\$641,320	\$2,213,446	\$1,572,126	245.14%
Total Assessments	\$8,442,195	\$10,585,313	\$2,143,118	25.39%

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Total Boylston Assessments For Fiscal Year 2026 As Of March 11, 2025

	<u>Boylston FY25</u>	<u>Boylston FY26</u>	<u>\$ Change:</u>	<u>% Change</u>
Operating Assessment	\$11,872,723	\$12,360,097	\$487,374	4.10%
Debt/Capital Assessment	\$1,217,263	\$1,846,256	\$628,993	51.67%
Total Assessments	\$13,089,986	\$14,206,353	\$1,116,367	8.53%

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Requests From The Towns

Berlin:

- ▀ Reduce Operating Assessment by \$207,000
- ▀ Reduce BMS Capital by \$1,073,919 (to \$237,000)

Boylston:

- ▀ Reduce Operating Plus Tahanto Debt & Capital by \$685,317 (to combined \$500K Increase)

Berlin Memorial Budget Cuts & Savings

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<u>Function</u>	<u>FTE:</u>	<u>FY26 Savings:</u>
Eliminate Contracted Paraprofessionals (March 11)	0.0	\$140,000
Eliminate Health Teacher (March 11)	0.4	\$30,000
Eliminate Literacy Coach (March 11)	0.4	\$40,000
Eliminate Library/Tech (add Para/Recess Aide) (March 11)	0.0	\$12,000
Collaborative Tuitions (Using Circuit Breaker) (March 11)	0.0	\$31,685
SPED Transportation (Changing Needs) (March 11)	0.0	\$50,750
Total March 11, 2025	0.9	\$304,435
Eliminate Grade 2 Classroom (add Para support) (NEW)	0.0	\$46,691
Eliminate Band (NEW)	0.4	\$29,331
Eliminate Math Tutor (NEW)	1.0	\$32,206
Eliminate Literacy Tutor (NEW)	1.0	\$28,905
Music Teacher Bumping from Tahanto (NEW)	0.0	(\$6,910)
Reduce OPEB Contribution (from \$10,000) (NEW)	0.0	\$5,000
Reduce Long-Term Substitutes (Some Risk) (NEW)	0.0	\$5,000
Reduce Supplies/Tech Repairs (NEW)	0.0	\$5,638
Total New Cuts	1.4	\$145,861

Berlin Memorial Operating Assessment For Fiscal Year 2026

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<u>Assessment Line Item:</u>	<u>FY2026</u>
FY26 BMS School Budget	\$4,723,914
FY26 BMS District Share	\$418,535
FY26 Total BMS Budget	\$5,142,449
Less: Chapter 70	(\$651,312)
<u>Less: Chapter 71</u>	<u>(\$96,732)</u>
Total FY26 BMS Assessment:	\$4,394,405

Boylston Elementary Budget Savings & Changes

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Function	FTE:	FY26 Savings:
Eliminate Contracted Paraprofessionals* (March 11)	0.0	\$70,000
Eliminate Health Teacher (March 11)	0.6	\$30,000
Eliminate Literacy Coach (March 11)	0.5	\$40,000
Eliminate Library/Tech, Add Para/Recess Aide (March 11)	0.0	\$12,000
Health Insurance (Using School Choice) (March 11)	0.0	\$100,000
SPED Transportation (Changing Needs) (March 11)	0.0	\$36,535
Total Reductions March 11, 2025	1.7	\$288,535
Eliminate Band (NEW)	0.6	\$43,546
Return Literacy Coach (From March 11) (NEW)	0.5	(\$40,000)
ADD SPED Teacher (NEW)	1.0	(\$85,910)
ADD Social-Emotional Support (NEW)	0.0	(\$33,055)
Music Teacher Bumping from Tahanto (NEW)	0.0	(\$11,255)
Reduce OPEB Contribution (from \$10,000) (NEW)	0.0	\$5,000
Total New Reductions (Increases)	2.1	(\$121,674)

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Boylston Elementary Operating Assessment For Fiscal Year 2026

	<u>FY2026</u>
FY26 BES School Budget	\$5,733,434
FY26 BES District Share	\$418,535
FY26 Total BES Budget	\$6,151,969
Less: Chapter 70	(\$948,581)
<u>Less: Chapter 71</u>	<u>(\$141,957)</u>
Total FY26 BES Assessment:	\$5,061,431

Tahanto Regional Budget Cuts & Savings

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<u>Function</u>	<u>FTE</u>	<u>FY26 Savings</u>
Eliminate Contracted Paraprofessionals (March 11)	0.0	\$105,000
Eliminate Athletic Director (Stipend/Support) (March 11)	1.0	\$75,000
Eliminate Science Teacher (March 11)	1.0	\$60,288
Eliminate Special Education Coordinator (Stipend/Support) (March 11)	1.0	\$80,000
Eliminate Department Heads/Team Leaders (March 11) (Not Shown)	0.0	\$30,000
Private SPED Tuitions (Using Circuit Breaker) (March 11)	0.0	\$125,000
Total Cuts March 11, 2025	3.0	\$475,288
Eliminate Guidance Admin Asst/Reassign (NEW)	1.0	\$26,265
Eliminate Music Teacher (Bump to Elementary) (NEW)	1.0	\$100,233
Reduce OPEB Contribution (from \$30,000) (NEW)	0.0	\$15,000
Reduce Supplies/Textbooks/IT Repairs/Copier (NEW)	0.0	\$16,247
Reduce Nursing Substitutes (NEW)	0.0	\$4,000
Reduce Foster Transportation (Taking chance) (NEW)	0.0	\$5,000
Reduce Oil (Hopeful warm winter) (NEW)	0.0	\$5,000
Total New Cuts	2.0	\$171,745

Tahanto RMHS Operating Assessment For Fiscal Year 2026

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	<u>FY2026</u>
FY26 TAH School Budget	\$11,981,298
FY26 TAH District Share	\$837,070
FY26 Total TAH Budget	\$12,818,368
Less: Chapter 70	(\$1,549,373)
Less: Chapter 71	(\$195,976)
<u>Less: Charter Reimbursement</u>	<u>(\$78,077)</u>
Total FY26 TAH Assessment:	\$10,994,942

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

	<u>FY2026</u>
Total FY26 TAH Assessment	\$10,994,942
Berlin Minimum Local Contribution	\$1,915,826
<u>Boylston Minimum Local Contribution</u>	<u>\$3,728,092</u>
Above Minimum Contribution	\$5,351,024
Berlin Above Minimum Share	\$1,846,868
Boylston Above Minimum Share	\$3,504,156

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Total Berlin Operating Assessments For Fiscal Year 2026

	<u>FY2025</u>	<u>FY2026</u>	<u>\$ Change:</u>	<u>% Change:</u>
Berlin Memorial Assessment		\$4,394,405		
Tahanto MLC		\$1,915,826		
<u>Tahanto Above MLC</u>		<u>\$1,846,868</u>		
Total Operating	\$7,800,875	\$8,157,099	\$356,224	4.57%

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Total Boylston Operating Assessments For Fiscal Year 2026

	<u>FY2025</u>	<u>FY2026</u>	<u>\$ Change:</u>	<u>% Change:</u>
FY26 BES Assessment		\$5,061,431		
FY26 Tahanto MLC		\$3,728,092		
FY26 Tahanto Above MLC		<u>\$3,504,156</u>		
Total FY26 Operating:	\$11,872,723	\$12,293,679	\$420,956	1.79%

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Berlin Elementary FY26 Capital Requests By Priority

1. Replace Elevator Controls:	\$ 192,000
2. <u>Add/Replace Cameras:</u>	<u>\$ 45,000</u>
Total FY26 Capital Request:	\$ 237,000
 March 11 Capital Request:	 \$1,310,919

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Boylston Elementary FY26 Capital Requests

1. Repair Hot Water Pump:	\$ 14,000
2. Window Repairs:	\$ 13,000
3. Update Cameras & FOBs:	\$ 50,000
4. Student/Staff Device Replacement:	\$ 76,500
5. Repair Exterior Brickwork:	\$ 33,000
6. <u>Accessible Playground Equipment:</u>	<u>\$ 30,000</u>
Total FY26 Capital Request:	\$216,500
 <i>March 11 Capital Request:</i>	 <i>\$216,500</i>

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Tahanto RMHS FY26 Capital Requests

1. <u>Middle School Furniture:</u>	<u>\$ 25,000</u>
Total FY26 Capital Request:	\$ 25,000
 <i>March 11 Capital Request:</i>	 <i>\$986,633</i>

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Total Capital Assessments For Fiscal Year 2026

	<u>Berlin</u>	<u>Boylston</u>
FY26 Debt Assessment	\$550,883	\$994,767
FY26 Elementary Capital	\$237,000	\$216,500
<u>FY26 Tahanto Capital</u>	<u>\$8,910</u>	<u>\$16,090</u>
Total FY26 Capital Assessments	\$796,793	\$1,227,357

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Total Berlin Assessments For Fiscal Year 2026

	<u>Berlin FY25</u>	<u>Berlin FY26</u>	<u>\$ Change</u>	<u>% Change</u>
Operating Assessment	\$7,800,875	\$8,157,099	\$356,224	4.57%
Tahanto Debt & Capital Assessment	\$498,188	\$559,793	\$61,605	12.37%
Elementary Capital	\$143,132	\$237,000	\$93,868	65.58%
Total Assessments	\$8,442,195	\$8,953,892	\$511,697	6.06%

March 11 Total Assessment = \$10,585,313

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Total Boylston Assessments For Fiscal Year 2026

	<u>Boylston FY25</u>	<u>Boylston FY26</u>	<u>\$ Change:</u>	<u>% Change</u>
Operating Assessment	\$11,872,723	\$12,293,679	\$420,956	3.55%
Tahanto Debt & Capital Assessment	\$931,813	\$1,010,857	\$79,044	8.48%
Elementary Capital	\$285,450	\$216,500	(\$68,950)	-24.16%
Total Assessments	\$13,089,986	\$13,312,299	\$431,050	3.29%

March 11 Total Assessment = \$14,206,353

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"The best way to predict the future is to create it, and the best way to create a better future is by investing in the education of our children."

- Unknown

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Thank You!!!

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BBRSD Significant Direct Budget Offsets
For Fiscal Year 2026

<u>Category:</u>	<u>Offset Amount</u>
School Choice	\$850,000
Circuit Breaker Reimbursement	\$1,278,785
<u>IDEA Grant Funds</u>	<u>\$271,179</u>
Total FY26 Direct Budget Offsets:	\$2,313,044

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BBRSD Assessment Offsets for Fiscal Year 2026

<u>Category:</u>	<u>Offset Amount</u>
Chapter 70 Education Aid	\$3,149,267
Chapter 71 Transportation Reimbursement	\$434,664
Medicaid Reimbursement	\$28,077
<u>Interest Income</u>	<u>\$50,000</u>
Total FY26 Offsets:	\$3,662,008

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Tahanto Regional MRHS Debt Assessments

<u>Issuance:</u>	<u>Principal:</u>	<u>Interest:</u>	<u>Total:</u>	<u>Berlin Share:</u>	<u>Boylston Share:</u>
2021 Refinance	\$950,000	\$322,250	\$1,272,250	\$453,440	\$818,810
2018 Bond	\$200,000	\$73,400	\$273,400	\$97,442	\$175,958
Totals:	\$1,150,000	\$395,650	\$1,545,650	\$550,883	\$994,767