

Monomoy Regional School District FY27 Budget Timeline & Context

September 25, 2025

Month	Date	Venue	Action
September	23 rd	Monomoy Admin Team	Review FY27 Budget Calendar
	25 th	School Committee	Review FY27 Budget Calendar & Preliminary Budget Discussion
October	6 th	Finance Sub-Committee	Capital Plan Review
	7 th	Monomoy Admin Team	Budget guidance overview
	9 th	District/Town Administrators	Budget priorities and process review
		School Committee	Approve District Capital Plan
	15 th	Town Admin, SB & CPCs	Submit Capital Plan
	23 rd	School Committee	Presentation of proposed PEG funds request.
		School Committee	FY27 Budget – Five Year Forecasts.
	27 th to 31 st	Monomoy Admin Team	Principals' budget review meetings with Superintendent & CO team
November	9 th	Monomoy Admin Team	Submit presentations for presentation to Sch Committee
	13 th	School Committee	Budget Workshop
	25 th	Monomoy Admin Team	Review Draft Budget Request
	30 th	Monomoy Admin Team	Deadline for all budget detail and requests.
December	11 th	School Committee	Draft Budget Presentation
January	8 th	Finance Sub-Committee	FY27 Draft Budget - Vote
	15 th	School Committee	FY27 Draft Budget - Vote
		Town Admin & SBs	Submit Draft Budget to both Towns
	29 th	School Committee	Treasurer's economic and investment outlook report.
	30 th	State Budget	Chapter 70 budget expected from DESE
February	11 th	CCMHG	Vote of FY27 Health Insurance Rates.
	12 th	School Committee	Public Hearing
		School Committee	Vote of FY27 budget with updated figures.
	Feb 16 th to March 6 th	Town SBs and FinComs	Presentation of draft FY26 Budget.
March	5 th	Finance Sub-Committee	FY27 Budget Vote
	12 th	School Committee	FY27 Budget Vote
May	TBD	Town Meetings	Town Meeting votes of Budget and Debt items.

School Committee Meetings

Month	Date	Action
September	25 th	Review FY27 Budget Calendar & Preliminary Budget Discussion
October	7 th	Finance Sub-Committee - Capital Plan Review
	9 th	Approve District Capital Plan
	23 rd	Presentation of proposed PEG funds request.
		FY27 Budget – Five Year Forecasts.
November	13 th	Budget Workshop
December	11 th	Draft Budget Presentation
January	8 th	Finance Sub-Committee - FY27 Draft Budget - Vote
	15 th	FY27 Draft Budget - Vote
	29 th	Treasurer's economic and investment outlook report.
February	12 th	Public Hearing
		Vote of FY27 budget with updated figures.
March	5 th	Finance Sub-Committee - FY27 Budget Vote
	12 th	FY27 Budget Vote

Does this plan include enough meetings of the Finance Sub-Committee?

This follows a similar process to previous budget development timelines, are there any changes we should make?

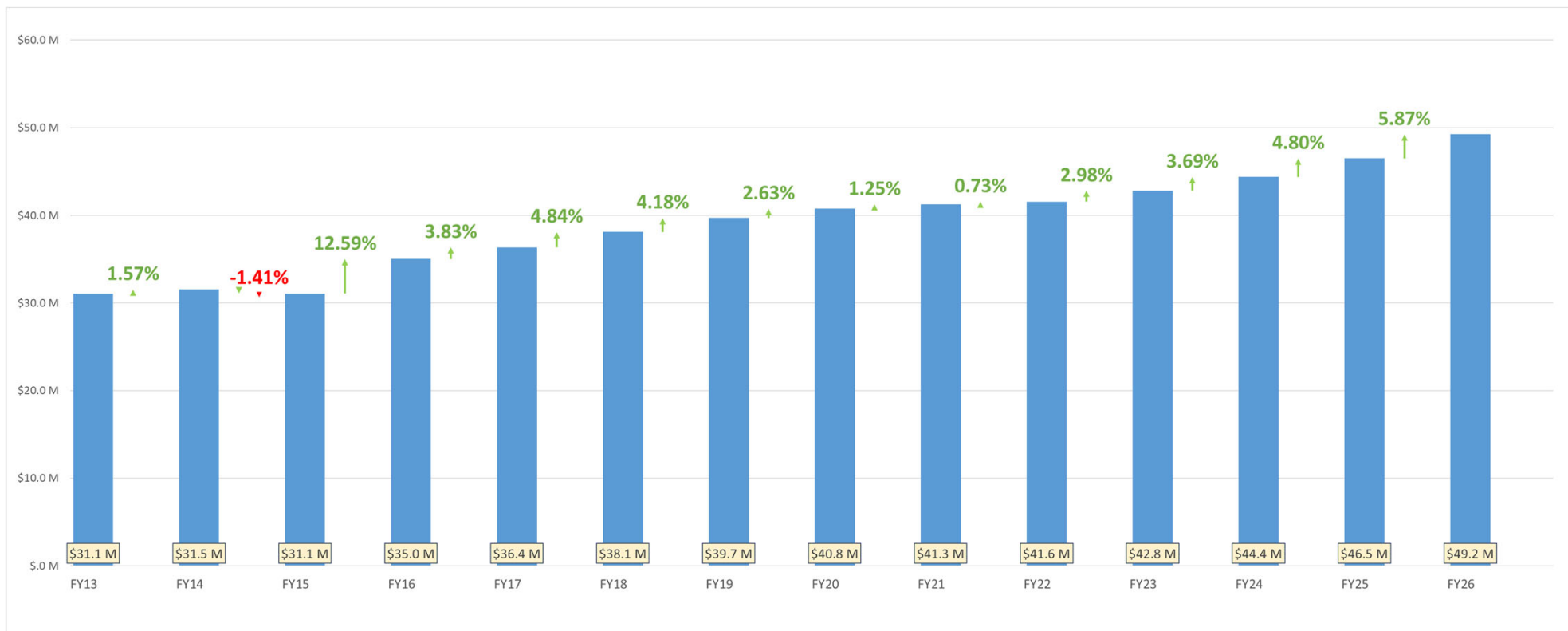
Should there be any changes to the format of the budget workshop?

Town Meetings

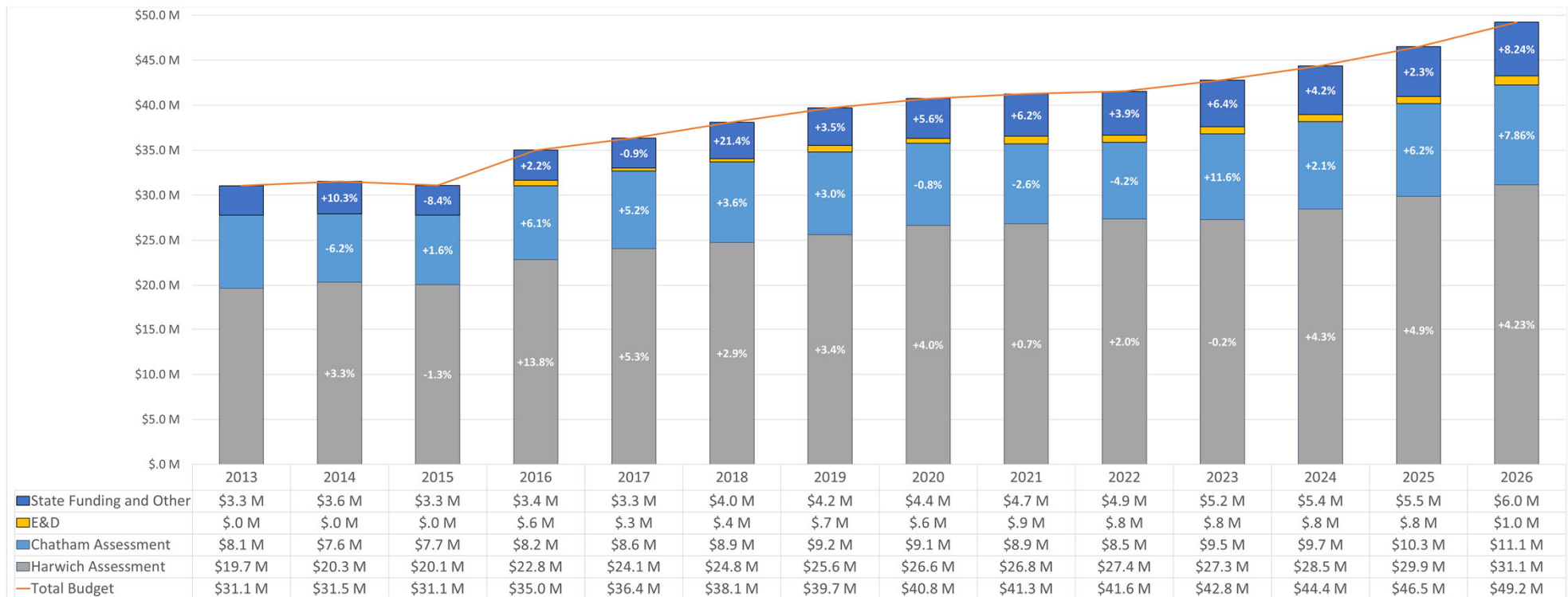
Month	Date	Venue	Action
October	9 th	District/Town Administrators	Budget priorities and process review
	15 th	Town Admin, SB & CPCs	Submit Capital Plan
January	15 th	Town Admin & SBs	Submit Draft Budget to both Towns
February	Feb 16 th to March 6 th	Town SBs and FinComs	Presentation of draft FY26 Budget.
May	TBD	Town Meetings	Town Meeting votes of Budget and Debt items.

Will this provide enough information to the Towns, early enough in their budget processes?

The FY26 Budget process ended with a 5.87% increase in the district budget.



This increase was funded through an increase in the Harwich assessment of 4.2% and in the Chatham assessment of 7.9%.



A number of items were removed from the budget prior this approval.

Priority	School	Cost
Risers with safety back rail	Harwich ES	\$9,142
Belonging and Equity Professional Development	District	\$35,000
Co-Teaching Professional Development	High School	\$50,000
Culture and Climate Team Stipend	Middle School	\$5,000
Audio Visual System for Activity Room	Harwich ES	\$20,000
Kindergarten Decodable books	Harwich ES	\$8,280
World Language Curriculum	High School	\$15,000
Differentiation professional development	District	\$25,000
Math professional development	District	\$30,000
Restorative Justice Professional Development	High School	\$65,000
Art classroom kiln	Harwich ES	\$9,050
Classroom flexible seating/STEAM table.	Harwich ES	\$15,000
Classroom furniture replacement	Chatham ES	\$5,000
Classroom furniture/supplies	Middle School	\$15,000
MRMS Athletics Stipend	Middle School	\$7,446
Learning Software	Middle School	\$10,800
Strategic Plan - Equity Audit	District	\$20,000
Foundational Skills Toolkit	Harwich ES / Chatham ES	\$20,200
Culinary Program Food Supplies	High School	\$5,000
Literacy Digital Platform and E-Bundles*	Harwich ES	\$19,000
Math Support Software	Harwich ES / Chatham ES	\$11,500
TOTAL		\$400,418

The provisional enrollment figures suggest a small overall shift toward Harwich.

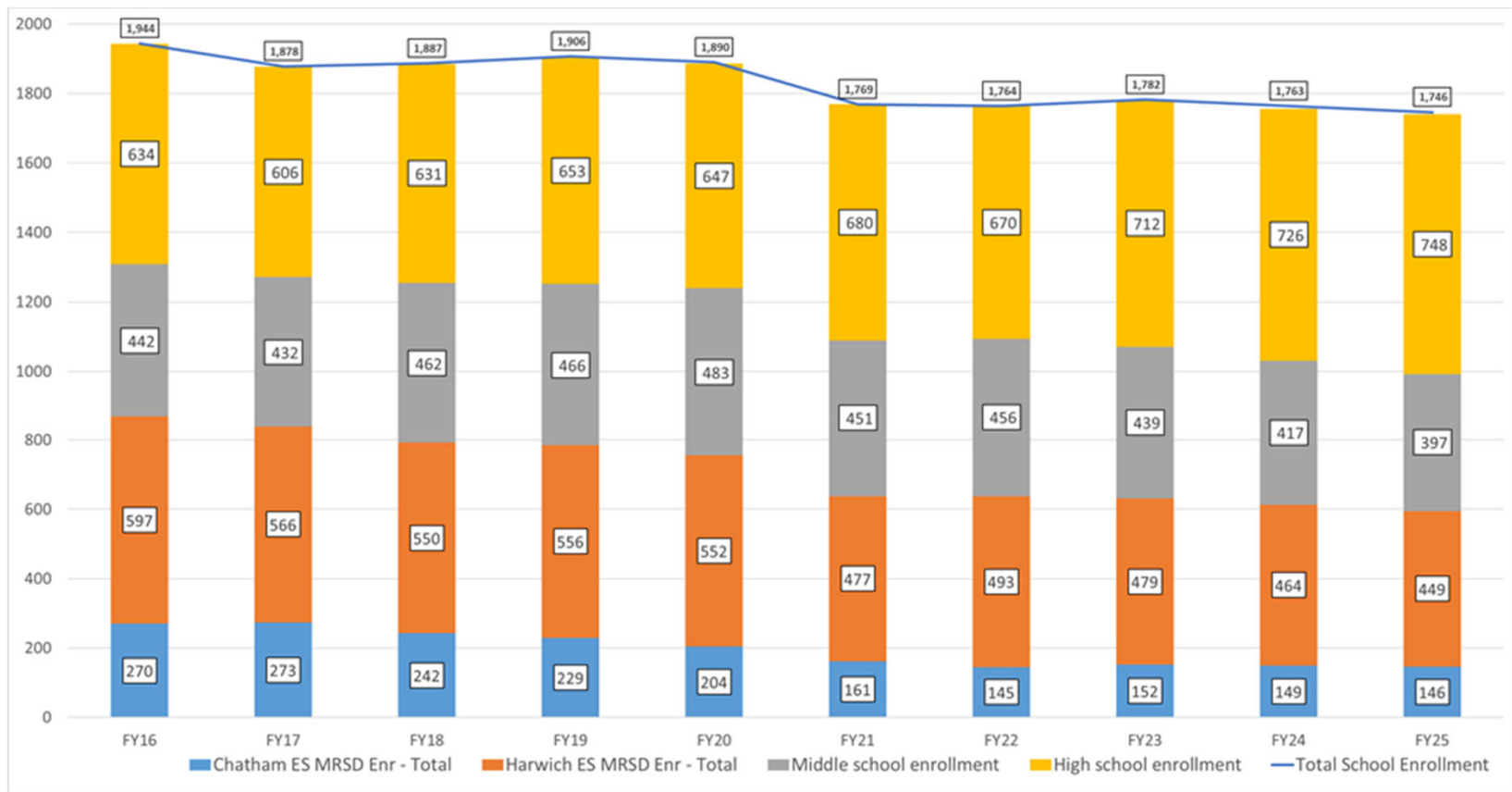
District Enrollment

Budget Yr	Harwich	Chatham	Shift
2020	74.30%	25.70%	
2021	74.80%	25.20%	0.5% to Harwich
2022	75.96%	24.04%	1.16% to Harwich
2023	76.52%	23.48%	0.56% to Harwich
2024	76.46%	23.54%	0.06% to Chatham
2025	76.30%	23.70%	0.17% to Chatham
2026	76.34%	23.66%	0.05% to Harwich
2027	76.53%	23.48%	0.18% to Harwich

Foundation Enrollment

Budget Yr	Harwich	Chatham	Shift
2020	73.45%	26.55%	
2021	74.35%	25.65%	0.9% to Harwich
2022	75.11%	24.89%	0.76% to Harwich
2023	76.27%	23.73%	1.16% to Harwich
2024	76.56%	23.44%	0.29% to Harwich
2025	76.84%	23.16%	0.28% to Harwich
2026	76.81%	23.19%	0.03% to Chatham
2027	77.03%	22.97%	0.22% to Harwich

Enrollment expected to continue to decline.



Key factors that are likely to influence the budget and assessments:

Health Insurance

Reports from health insurance companies suggest a higher in rates for FY2027 than in recent years.

Capital needs

The district has a number of projects planned for the coming years that will require the District to borrow funds.

Student Needs

As the District continues to respond to student needs, this will require investment in additional projects, including some of those cut from the FY2026 Budget Request.

State Funding Formula

The Chapter 70 funding formula is based on *current* foundation enrollment and determines almost half of the assessments, it will be available in January.

Utilities

Recent years have seen an increase in electricity and gas rates, this is forecast to continue into FY2027.

School Choice Enrollment

Trends in School choice enrollment both in and out of the district have changed and this could reduce revenue and increase expenditure.

Assumptions

Category	Description	Impact
Health Insurance	10% increase in the Health Insurance Budget	\$710,000 increase in expenditure.
School Choice Tuition – Receiving	Reduction of 10 students.	\$65,000 reduction in revenue.
School Choice Tuition – Sending	Increase of 11 students.	\$66,000 increase in expenditure.
Charter School Tuition	No change in number of students.	No significant impact.
New hires	New Unit A staff will be hired at step 7, Masters column for unit A staff. For all other staff, the new hire will be at the same rate as the outgoing employee.	
Property Insurance	15% increase.	\$123,750 increase in expenditure.
Federal Grant funding	Level Funding	

Monomoy Regional School District

FY27 Budget Report – Supporting Document – 9/22/2025

Budget Development

Timeline

The table below provides a summary of the key steps in the development of the Monomoy Regional School's Budget for FY27. This will be updated as meeting dates are finalized (where not already known) or added as the project progresses.

Date	Venue	Event	Notes	Deliverables
9/19/2025	Monomoy Admin Team	Review FY27 Budget Calendar		
9/25/2025	School Committee	Review FY27 Budget Calendar & Preliminary Budget Discussion	Review of the budget process, context and key assumptions.	- Budget Calendar - Budget outlook.
10/07/2025	Monomoy Admin Team	Budget guidance overview		
10/09/2025	District/Town Administrators Finance Meeting			
10/09/2025	School Committee	Approve District Capital Plan		Capital Plan
10/15/2025	Town Admin, SB & CPCs	Submit Capital Plan		
10/23/2025	School Committee	Presentation of proposed PEG funds request.		
10/23/2025	School Committee	FY27 Budget – Five Year Forecasts.		Five Year Forecast
10/27 – 31/2025	Monomoy Admin Team	The Superintendent will meet with each of the Principals to review their budget requests.	2 hour meetings – review of priority requests & account line needs.	
11/07/2025	Monomoy Admin Team	Submit presentations for presentation to Sch Committee		Workshop Presentations
11/13/2025	School Committee	Budget Workshop		
11/25/2025	Monomoy Admin Team	Review Draft Budget Request		

Date	Venue	Event	Notes	Deliverables
11/30/2025	Monomoy Admin Team	Deadline for all budget detail and requests.		
12/11/2025	School Committee	Draft Budget Presentation		Draft Budget Presentation
01/08/2026	Finance Sub-Committee	FY27 Draft Budget - Vote		
01/15/2026	School Committee	FY27 Draft Budget - Vote		Updated Budget Presentation
01/15/2026	Town Admin & SBs	Submit Draft Budget to both Towns		
01/29/2026	School Committee	Treasurer's economic and investment outlook report.		
01/30/2026	State Budget	Chapter 70 budget expected from DESE		
02/11/2026	CCMHG	Vote of FY27 Health Insurance Rates.		
02/12/2026	School Committee	Public Hearing		Public Hearing Budget Presentation
02/12/2026	School Committee	Vote of FY27 budget with updated figures.		Updated Draft Budget 2
2/16 – 3/6/2026	Town SBs and FinComs	Presentation of draft FY26 Budget.		
03/5/2026	Finance Sub-Committee	FY27 Budget Vote		Final Budget Presentation
03/12/2026	School Committee	FY27 Budget Vote		
May 2026	Town Meetings	Town Meeting votes of Budget and Debt items.		

TABLE 1: FY2027 BUDGET DEVELOPMENT TIMELINE

Budget Development Assumptions

As the District begins to develop the budget, certain information will not be available until later in the process, or possibly after the budget is set. Therefore a number of key assumptions will be made as the budget is prepared. These assumptions will be added to and updated as the process continues.

Category	Description	Impact
Health Insurance	The Health Insurance rates for FY2027 will be finalized in late January/early February. Until then, the District assumes a 10% increase in the Health Insurance Budget from FY2026 to FY2027.	\$710,000 increase in expenditure.
School Choice Tuition – Receiving	The number of students coming into the District through the School Choice has fallen by around 8 students per year since FY2020. For the FY2027 budget, a drop of 10 students is assumed, translating to reduction of around \$65,000 in district revenue.	\$65,000 reduction in revenue.
School Choice Tuition – Sending	The number of resident Chatham or Harwich students attending other school districts fell from FY2018 to FY2024, however, in FY25 it increased by around 11 students. For the FY2027 budget, there is assumed to be an increase in outgoing school choice of 11.	\$66,000 increase in expenditure.
Charter School Tuition	The number of resident Chatham or Harwich students attending Charter Schools has fallen from a high of 76 in FY2019 to 42 in FY2025, however the rate of decline has slowed. For FY2027 it is assumed that the number of students will be 42 again.	No significant impact.
New hires	For budgeting purposes, the district assumes that new hires will be hired at step 7, Masters column for unit A staff. For all other staff, it is assumed that the new hire will be at the same rate as the outgoing employee.	
Property Insurance	Property insurance on Cape Cod has increased significantly in recent years, and seems set to continue to do so. In keeping with recent years, these costs are estimated to increase by 15% for FY2027	\$123,750 increase in expenditure.
Federal Grant funding	There has been significant uncertainty about education related federal grants. The biggest federal grants the district receives are Title 1 and IDEA (240). All these grants supplement rather than supplant the budget, it would be a significant impact to the district's ability to provide the level of service it currently provides if those grants were no longer available. Until further information is available, it is assumed that these grants will remain level for FY2027.	

TABLE 2: FY2027 BUDGET ASSUMPTIONS

Historic Review

Previous Budgets

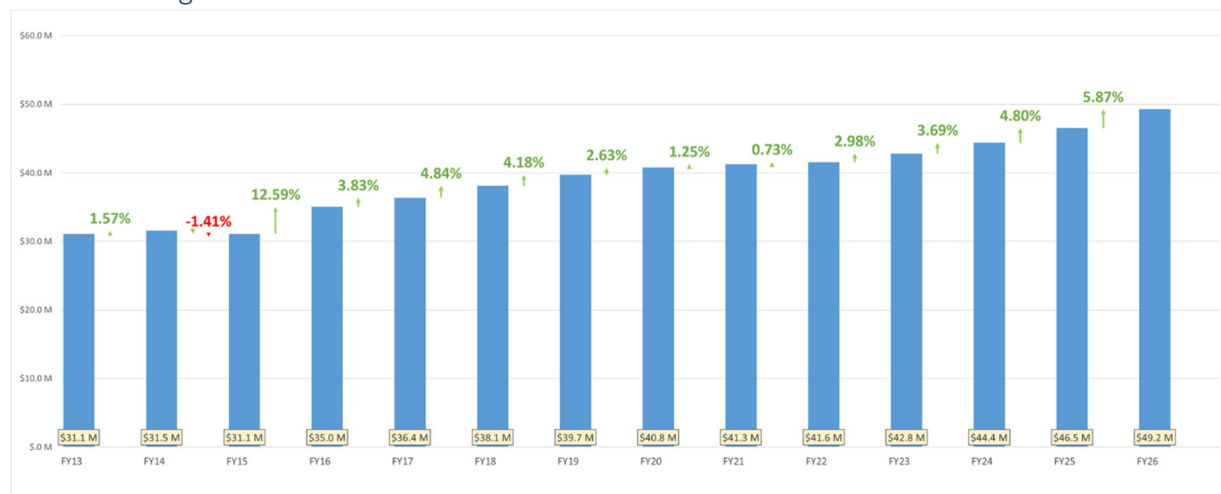


CHART 1: DISTRICT BUDGETS (FY2013-FY2026)

FY26 Budget: The FY2026 Budget for Monomoy Regional School District is \$49,241,572, this represented a 5.87% increase in the district's budget from the previous year's budget. This was the second largest percentage increase for the district since FY2013. The average increase in the previous five years was 3.05%. The major factors driving this increase were: contractual salary increases, Special Education out of district placement costs, staff health insurance costs, additional staffing, and property insurance.

These increases were offset by the following staffing position reductions:

- 2.00FTE special education pre-kindergarten positions due to lower anticipated enrollment in the special education pre-kindergarten program, in part as this allowed the program to be consolidated in Harwich Elementary School,
- 1.00FTE Harwich Elementary School classroom teacher position due to reduced enrollment, and
- 1.00FTE Monomoy Regional Middle School classroom teacher position due to reduced enrollment.

The *initial* budget request for FY2026, before final approval, was for an increase of 6.86% from the previous year. In order to reduce the budget to an increase of 5.87%, the following items were removed from the budget request:

Priority	School	Cost
Risers with safety back rail	Harwich Elementary School	\$9,142
Belonging and Equity Professional Development	District	\$35,000
Co-Teaching Professional Development	Monomoy Regional High School	\$50,000
Culture and Climate Team Stipend	Monomoy Regional Middle School	\$5,000
Audio Visual System for Activity Room	Harwich Elementary School	\$20,000
Kindergarten Decodable books	Harwich Elementary School	\$8,280
World Language Curriculum	High School	\$15,000
Differentiation professional development	District	\$25,000
Math professional development	District	\$30,000
Restorative Justice Professional Development	High School	\$65,000
Art classroom kiln	Harwich Elementary School	\$9,050

Priority	School	Cost
Classroom flexible seating/STEAM table.	Harwich Elementary School	\$15,000
Classroom furniture replacement	Chatham Elementary School	\$5,000
Classroom furniture/supplies	Monomoy Regional Middle School	\$15,000
Athletics Stipend	Monomoy Regional Middle School	\$7,446
Learning Software	Monomoy Regional Middle School	\$10,800
Strategic Plan - Equity Audit	District	\$20,000
Foundational Skills Toolkit	Both Elementary Schools	\$20,200
Culinary Program Food Supplies	Monomoy Regional High School	\$5,000
Literacy Digital Platform and E-Bundles*	Harwich Elementary School	\$19,000
Math Support Software	Both Elementary Schools	\$11,500
TOTAL		\$400,418

TABLE 3: REQUESTS REMOVED FROM FY2026 BUDGET

*With the help of grants and reductions in other areas of the budget the Literacy Digital Platform and E-Bundles have been purchased in FY2026.

FY2022 – FY2025 Budgets: Increases in the budget from FY2022 to FY2025, included costs related to student needs emerging from the impact of the COVID19 pandemic, including school closures. Although during this time, the district received approximately \$2.2 million in additional federal funding through the Elementary and Secondary School Emergency Relief federal grant programs, this was insufficient to meet all the additional needs of students. In addition, as those funds came to an end the burden to continue to provide the necessary services for students fell on the district's budget. At the same time, inflation reached an historic high driving up costs for all the district's purchases. Finally, building maintenance costs increased, particularly in the maintenance and repair of the district's HVAC systems.

FY2020 – FY2021 Budgets: The budget increases during these years were historically low (1.25% and 0.73%) largely due to the impact of the COVID19 pandemic which led to reduced school activities during this time and a greater level of uncertainty around town funding.

Other notable changes:

FY2016 Budget: In FY2016, the district started payments on the debt related to the construction of the new Monomoy Regional High School, this increased the budget necessary for debt payments by approximately \$1.7million.

FY2015 Budget: The FY2015 budget included a reduction of approximately 15.80FTE due to efficiencies from regionalization, in addition to a greater reliance on School Choice funds to offset the District budget.

Previous Assessments

Chart 2 shows how the funding for the district's budget has changed since 2013.

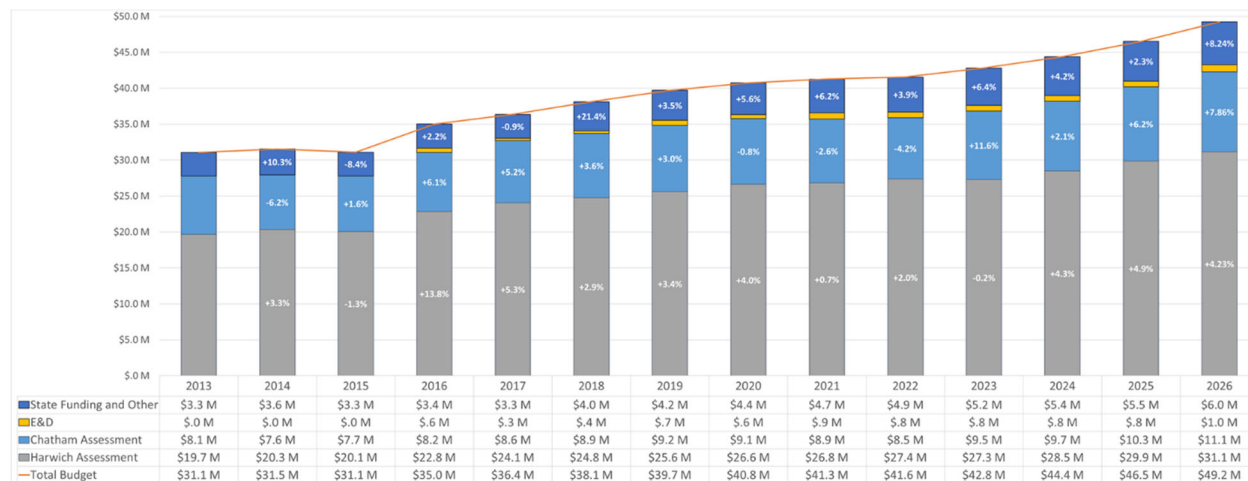


CHART 2: DISTRICT BUDGET FUNDING (FY2013 – FY2026)

FY2026 Funding: In FY2026, the sources that funded the District's budget were:

- Town of Harwich Assessment (63.24% of total budget funding)
- Town of Chatham Assessment (22.58% of total budget funding)
- Chapter 70 State Aid (12.15% of total budget funding)
- District Excess and Deficiency Funds (2.03% of total budget funding)
- Other Revenue, including interest on savings and building use fees (under 1%)

The total combined assessment is primarily determined by the District's overall budget, Chapter 70 Aid, and the extent of Excess and Deficiency available.

In FY2026, the total assessment increased by 5.16%, this was lower than the overall budget increase as the contributions from State and Other Revenue and from Excess and Deficiency were both higher than the budget percentage increase (8.24% and 25.00% respectively).

The Town of Chatham's assessment increased by 7.86% while the Town of Harwich's assessment increased by 4.23%. This brought the share of the total assessment to 73.69% for Harwich and 26.31% for Chatham.

The Town of Chatham's assessment increased by a higher percentage than that of the Town of Harwich due to the following factors:

- The Chatham Elementary School budget increased by a higher percentage than Harwich Elementary School budget.
- The Town of Chatham's Minimum Local Contribution increased by a higher percentage than that of the Town of Harwich.
- The 3-year average foundation enrollment, based on enrollment in FY2022, FY2023, and FY2024, shifted to the Town of Chatham by 0.02%.

Historic Trends in Assessment

The section that follows provides an overview in the trend in the total assessment, and the trend in the share of the assessment that each Town bears.

Total Assessment

While the budget has increased by 3.66% on average since FY2013, the total combined assessment has increased by on average 3.32% each year. The total assessment increased from \$27,799,366 in FY2013 to \$42,260,842 in FY2026.

Table 3 shows the impact of these year to year changes from FY2013 to FY2026 on the share of the total funding from each source.

	FY2013 Budget	FY2026 Budget
Harwich Assessment	63.37%	63.24%
Chatham Assessment	26.15%	22.58%
E&D	0.00%	2.03%
State Funding	10.48%	12.15%
Other revenue	Less than 0.01%	Less than 0.01%

TABLE 4: SHARE OF FUNDING, FY2013 BUDGET AND FY2026 BUDGET

Town Assessments

During the same period, as the total assessment as a percentage of all budget funding fell slightly, the respective share of the total assessment for each town has changed more significantly.

	FY2013 Budget	FY2026 Budget
Harwich Assessment	70.79%	73.69%
Chatham Assessment	29.21%	26.31%

TABLE 5: SHARE OF TOTAL ASSESSMENT, FY2013 BUDGET AND FY2026 BUDGET

The change in each Town's share of the total assessment from FY2013 and FY2026, is due to changes enrollment, changes in the Minimum Local Contribution (MLC) and revisions to the Assessment formula.

Enrollment Changes

See the Enrollment Data sheet and the Background data sections for detailed enrollment data. Foundation enrollment is the most significant factor in determining the share of the total assessment. It figures prominently in both the district's assessment formula and the Minimum Local Contribution calculation and while the revisions to the Assessment formula reduced the impact of foundation enrollment it is still the most prominent variable.

Since the inception of the District, foundation enrollment for both towns has been falling, however, the foundation enrollment of Harwich has fallen at a slower rate than that of Chatham's. As a result Harwich has an increased percentage of the total enrollment for both towns.

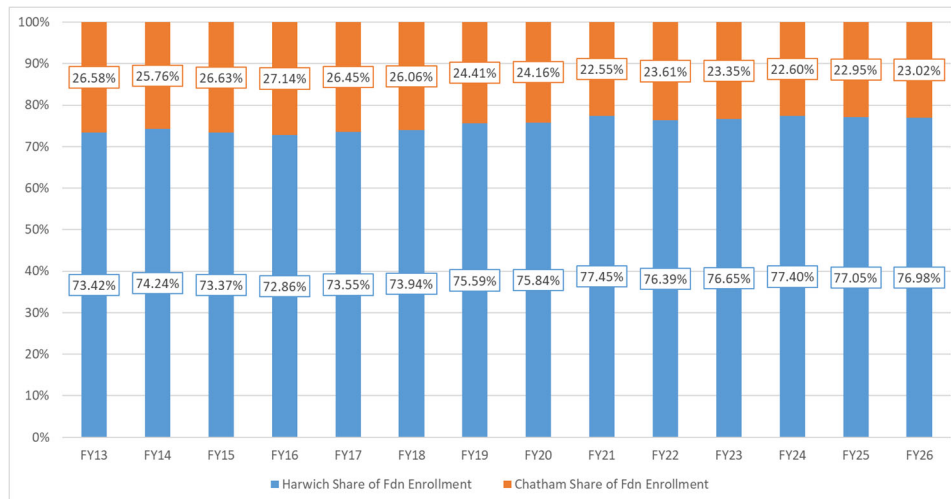


CHART 3: SHARE OF DISTRICT FOUNDATION ENROLLMENT

Minimum Local Contribution

The first step in the District's assessment formula is to assess to each town their 'Minimum Local Contribution'. The remaining budget above the Minimum Local Contribution is assessed using the District's formula. Therefore, the Minimum Local Contribution has an indirect effect on each Town's assessment as the combined MLC of both Town's determines what portion of the school budget is based on the MLC formula and how much on the District's formula, and the split for the MLC portion between the two towns.

The Minimum Local Contribution is set by the State and is based on a complex formula using several variables including foundation enrollment, property values, and local income.

Since 2013, the Minimum Local Contribution has fallen as a percentage of the total budget from 51.98% to 42.30%. However, the Town of Harwich's share of the total Minimum Local Contribution has increased from 70.91% in FY2013 to 77.05% in FY2026.

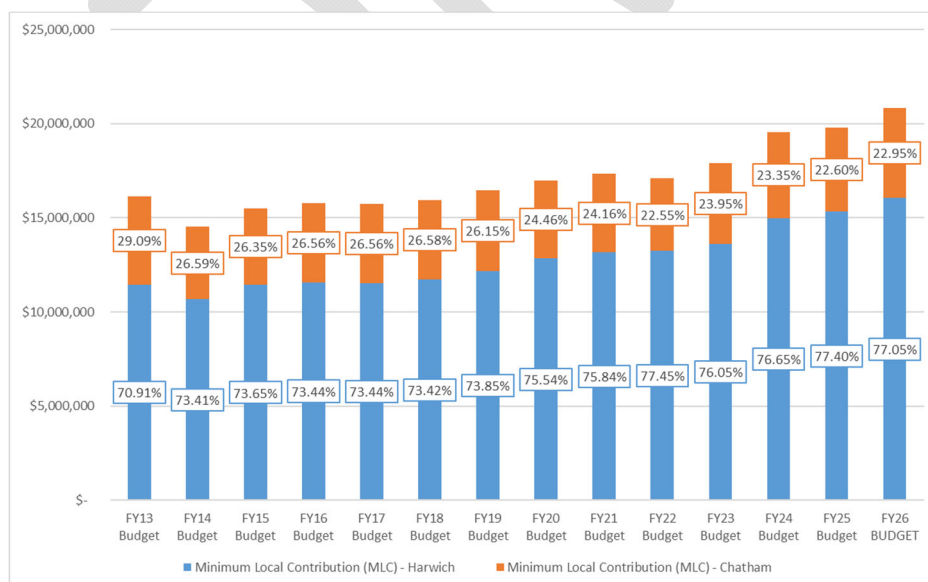


CHART 4: MINIMUM LOCAL CONTRIBUTION, BOTH TOWNS, FY2013 TO FY2026

Foundation Enrollment					Used in capital and debt assessments				
Calculates each town's percentage share of the total foundation enrollment for the district will be calculated for the previous three years.									
Enrollment Yr	Harwich (n)	Harwich	Chatham	Chatham	3 Yr average				
2016	1,370.0	72.83%	511.0	27.17%					
2017	1,373.2	73.55%	493.8	26.45%					
2018	1,384.9	73.94%	488.1	26.06%					
2019	1,395.5	75.59%	450.5	24.41%					
2020	1,360.6	75.84%	433.4	24.16%					
2021	1,341.5	77.45%	390.5	22.55%					
2022	1,269.7	76.39%	392.3	23.61%					
2023	1,267.8	76.65%	386.2	23.35%					
2024	1,250.0	77.40%	365.0	22.60%					
2025	1,241.3	77.05%	369.7	22.95%					
2026									
Source: DESE Chapter 70 Spreadsheets									

Capital costs attributable to the middle and high schools will be assessed to the member towns on the basis of the three-year rolling average of each member town's total foundation enrollment as follows:

- Using foundation enrollment data, each town's percentage share of the total foundation enrollment for the district will be calculated for the previous three years.
- The average percentage for these three years will be calculated.
- That average percentage for each member town will be multiplied by the total capital costs attributable to the middle and high schools to determine the amount to be assessed to each member town.

Debt services attributable to the high school and the middle school will be assessed to the member towns using the three year rolling average of each member town's foundation enrollment as described in Section IX, A, 3a ii, above.

[although the section referred to is based on G5-12, this follows the same calculation process but for all foundation enrollment.]

Calculates the average share of the most recent three year's enrollment for each town.							
Enrollment Yr	Harwich (n)	Harwich	Chatham	Chatham	3 Yr average		
2016	1,261	74.40%	434	25.60%			
2017	1,239	74.37%	427	25.63%			
2018	1,218	73.86%	431	26.14%			
2019	1,232	74.67%	418	25.33%			
2020	1,235	75.86%	393	24.14%			
2021	1,179	77.11%	350	22.89%			
2022	1,159	76.30%	360	23.70%			
2023	1,164	75.98%	368	24.02%			
2024	1,166	76.61%	356	23.39%			
2025	1,158	76.44%	357	23.56%			
2026							

Budget Yr	Harwich	Chatham	Shift
2020	74.30%	25.70%	
2021	74.80%	25.20%	0.5% to Harwich
2022	75.96%	24.04%	1.16% to Harwich
2023	76.52%	23.48%	0.56% to Harwich
2024	76.46%	23.54%	0.06% to Chatham
2025	76.30%	23.70%	0.17% to Chatham
2026	76.34%	23.66%	0.05% to Harwich
2027			

Source: SIMS / District Enrollment Figures

Transportation costs will be assessed to the member towns based upon the number of students residing in each member town who attend the District's school based on the average of the most recent three year's enrollment figures as reported, currently on October 1, to DESE.

Enrollment Yr							3 Yr average					
Total	MRHS	MRMS	HES	CES	Budget Yr	MRHS	MRMS	HES	CES			
2016	1,931	627	437	597	270	2020	32.61%	23.27%	30.25%	13.87%		
2017	1,864	599	426	566	273	2021	33.12%	23.90%	29.74%	13.24%		
2018	1,866	620	454	550	242	2022	33.76%	24.83%	29.43%	11.98%		
2019	1,892	643	464	556	229	2023	35.48%	25.25%	28.62%	10.65%		
2020	1,876	639	481	552	204	2024	36.82%	25.70%	28.13%	9.35%		
2021	1,763	677	451	477	158	2025	38.70%	25.42%	27.31%	8.57%		
2022	1,763	670	456	492	145	2026	39.62%	24.80%	27.15%	8.43%		
2023	1,769	702	439	477	151	2027	41.19%	23.80%	26.51%	8.51%		
2024	1,746	719	414	464	149	2028						
2025	1,728	738	395	449	146							
2026	-											

Source: SIMS / District Enrollment Figures

The budget will be prepared net of School Choice revenue. School Choice revenue will be allocated to reduce each school's portion of the budget. The amount of school choice revenue to be allocated to each school's portion of the budget will be calculated as follows:

Using enrollment data reported to DESE on October 1st, the school's percentage share of the total number of students attending the district will be calculated for each of the previous three years.

The average of these three percentages will be calculated.

The estimate of the total school choice revenue for the budget year will be multiplied by each school's three year average to determine the amount of school choice revenue to be allocated to that school.

PK-4 Foundation Enrollment - District Share **Used in revenue calculation**

Calculates the average share of the total PK-4 foundation enrollment for each town for the previous three years.

Enrollment Yr	Harwich (n)	Harwich	Chatham	Chatham	3 Yr average			
2016	531.35	28.2%	195.92	10.4%				
2017	526.47	28.2%	192.71	10.3%				
2018	511.99	27.3%	174.97	9.3%				
2019	528.54	28.6%	161.88	8.8%				
2020	491.89	27.4%	157.68	8.8%				
2021	458.09	26.4%	126.20	7.3%				
2022	439.15	26.4%	123.48	7.4%				
2023	420.95	25.5%	127.08	7.7%				
2024	428.77	26.5%	121.66	7.5%				
2025	440.36	27.3%	108.16	6.7%				
2026								

Budget Yr	Harwich	Chatham	Shift
2020	27.93%	10.03%	
2021	28.06%	9.48%	0.13% to Harwich
2022	27.80%	8.97%	-0.51% to Chatham
2023	27.50%	8.28%	-0.69% to Chatham
2024	25.45%	7.68%	-0.6% to Chatham
2025	26.11%	7.47%	0.66% to Harwich
2026	26.14%	7.55%	0.03% to Harwich
2027	26.44%	7.31%	0.3% to Harwich
2028			

Text from Regional Agreement:

- i. The portion of the revenue to be applied to each elementary school cost center's share of the budget will be calculated as follows:
- Using foundation enrollment data, the percentage of the total foundation enrollment for both member towns that is in grades Prek to Grade four in each member town will be calculated for each of the previous three years.
 - The average percentage for these three years will be calculated for each member town.
 - That average percentage for each member town will be multiplied by the total general fund revenue and state aid to determine the amount to be applied to that member town's elementary school cost center's share of the budget.

5-12 Foundation Enrollment - District Share **Used in revenue calculation**

Calculates the average share of the total 5-12 foundation enrollment for each town for the previous three years.

Enrollment Yr	Harwich (n)	Chatham	District (n)	District (%)	3 Yr average			
2016	839.1	314.7	1,153.7	61.3%				
2017	846.3	301.0	1,147.3	61.5%				
2018	872.9	313.2	1,186.0	63.3%				
2019	866.9	288.7	1,155.6	62.6%				
2020	868.7	275.7	1,144.4	63.8%				
2021	883.4	264.3	1,147.7	66.3%				
2022	830.5	268.9	1,099.4	66.1%				
2023	846.9	259.1	1,106.0	66.9%				
2024	821.2	243.3	1,064.6	65.9%				
2025	800.9	261.6	1,062.5	66.0%				
2026								

Budget Yr	District
2020	62.04%
2021	62.46%
2022	63.24%
2023	64.22%
2024	66.87%
2025	66.43%
2026	66.31%
2027	66.25%
2028	

Text from Regional Agreement:

- ii. The portion of the revenue to be applied to the regional costs center's share of the budget will be calculated as follows:
- Using foundation enrollment data, the percentage of the total foundation enrollment for both member towns that is in grades five through twelve (including special education beyond grade twelve) will be calculated for each of the previous three years.
- The average percentage for these three years will be calculated.
 - That average percentage will be multiplied by the total general fund revenue and state aid to determine the amount to be applied to the regional costs center's share of the budget.

PK-4 and 5-12 - Foundation Enrollment - Town Share **Used in MLC calculation**

Calculates the percentage of each town's foundation enrollment that is in grades PK-4 and grades 5-12(SP)

Enrollment Yr	Harwich (PK-4)	Harwich (5-12)	Chatham (PK-4)	Chatham (5-12)
2016	38.8%	61.2%	38.3%	61.6%
2017	38.3%	61.6%	39.0%	60.9%
2018	37.0%	63.0%	35.8%	64.2%
2019	37.9%	62.1%	35.9%	64.1%
2020	36.2%	63.8%	36.4%	63.6%
2021	34.1%	65.9%	32.3%	67.7%
2022	34.6%	65.4%	31.5%	68.5%
2023	33.2%	66.8%	32.9%	67.1%
2024	34.3%	65.7%	33.3%	66.7%
2025	35.5%	64.5%	29.3%	70.7%
2026				

Text from Regional Agreement:

- i. Each elementary school cost center's portion of the minimum required local contribution will be determined by the member town's minimum required local contribution multiplied by the percentage of that member town's foundation enrollment that is in grades prek to four.

Used in above MLC assessment

Enrollment Yr	Harwich (n)	Harwich	Chatham	Chatham		3 Yr average				
2016	839.08	72.7%	314.65	27.3%						
2017	846.33	73.8%	300.98	26.2%		Budget Yr	Harwich	Chatham	Shift	
2018	872.87	73.6%	313.16	26.4%		2020	73.37%	26.63%		
2019	866.93	75.0%	288.65	25.0%		2021	74.13%	25.87%	0.76% to Harwich	
2020	868.74	75.9%	275.69	24.1%		2022	74.84%	25.16%	0.71% to Harwich	
2021	883.39	77.0%	264.32	23.0%		2023	75.97%	24.03%	1.12% to Harwich	
2022	830.50	75.5%	268.87	24.5%		2024	76.37%	23.63%	0.4% to Harwich	
2023	846.86	76.6%	259.12	23.4%		2025	76.36%	23.64%	0.01% to Chatham	
2024	821.24	77.1%	243.33	22.9%		2026	76.42%	23.58%	0.06% to Harwich	
2025	800.92	75.4%	261.56	24.6%		2027	76.36%	23.64%	0.05% to Chatham	
2026	-		-			2028				

ii. The Regional cost center's portion of the member town's minimum required local contribution will be determined as follows:

- Each member town's minimum required local contribution will be multiplied by the percentage of that town's total foundation enrollment that is in grades five through twelve (including special education beyond grade twelve).
- The sum of these figures for each member town will be the regional cost center's portion of the minimum local contribution.

The above minimum required local contribution for each cost center will be apportioned as follows:

i. Each member town will be apportioned 100% of its local elementary school cost center's part of the District budget above minimum required local contribution.

ii. Each member town will be apportioned a share of the Regional costs center's part of the budget above minimum local contribution as follows:

- Using foundation enrollment data, the percentage of the total number of students in grades five through twelve (including special education beyond grade twelve) that reside in that member town will be calculated for each of the previous three years.
- The average of these three percentages will be calculated.
- The three year average for each member town will be multiplied by the Regional costs center's part of the budget above minimum local contribution to determine that member town's share.

Background Data

Enrollment

Enrollment is critical in determining the district's expenditure each year, it is also a factor in the level of state funding and in the calculation of the district's regional assessments. There are two types of enrollment that the district relies upon:

- **District Enrollment:** this is the number of students who attend Monomoy RSD schools, including students resident in Chatham or Harwich, and those who are resident in other towns and attend Monomoy RSD schools through the school choice program. This figure is critical in determining the district's expenditure. It is also used, though to a lesser degree than foundation enrollment, in the regional agreement assessment formula
- **Foundation Enrollment:** this is the number of students who are resident in Harwich or Chatham and attend Monomoy Regional School District (including those who are in Special Education placements), Commonwealth Charter Schools, or other public school districts through the school choice program. These are the students for whom the State determines that Monomoy is fiscally responsible. This figure is used in the State funding formula and in the regional agreement assessment formula. Foundation Enrollment does not include students who attend Cape Cod Regional Technical High School or privately run schools or students who are home-schooled.

District Enrollment

There has been a gradual decline in overall District enrollment since FY2016. However, the reduction has not been uniform across all grades. Enrollment has fallen at the elementary schools and Monomoy Regional Middle School, while growing at the Monomoy Regional High School. In FY2025 the high school reached its highest enrollment of 748 in FY2025. From FY2026 on, enrollment at all schools is expected to fall.

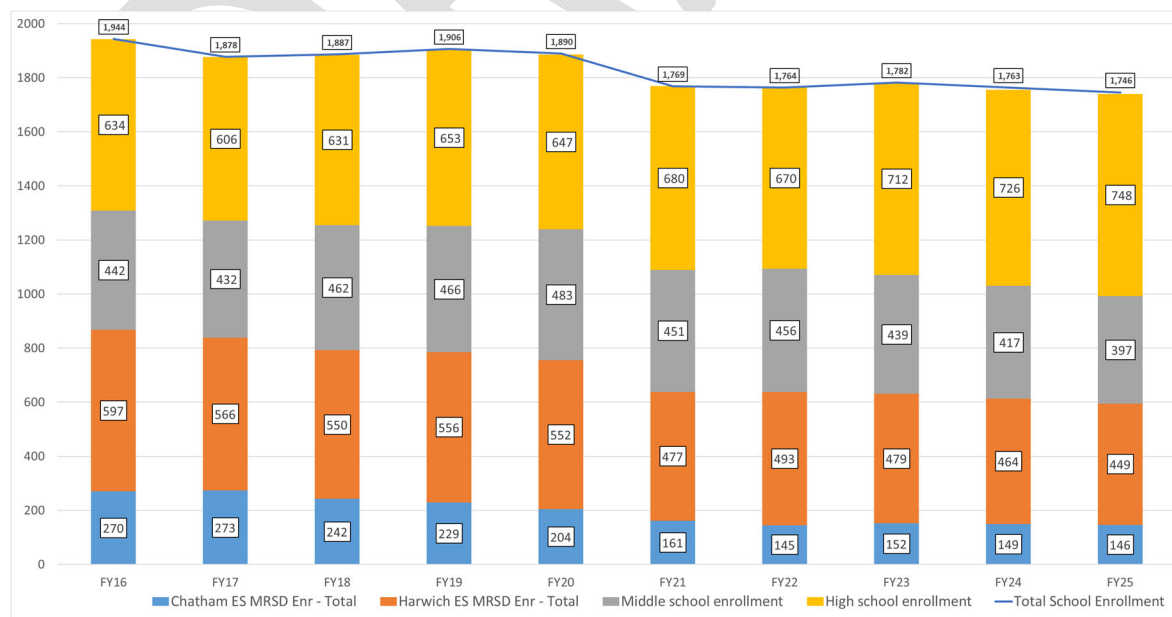


CHART 5: DISTRICT ENROLLMENT BY SCHOOL, FY2016 TO FY2025

By grade

The average enrollment in the elementary schools and Monomoy Regional Middle School are lower than at the Monomoy Regional High School. This suggests that as these grades move through the District, the overall enrollment will fall significantly.

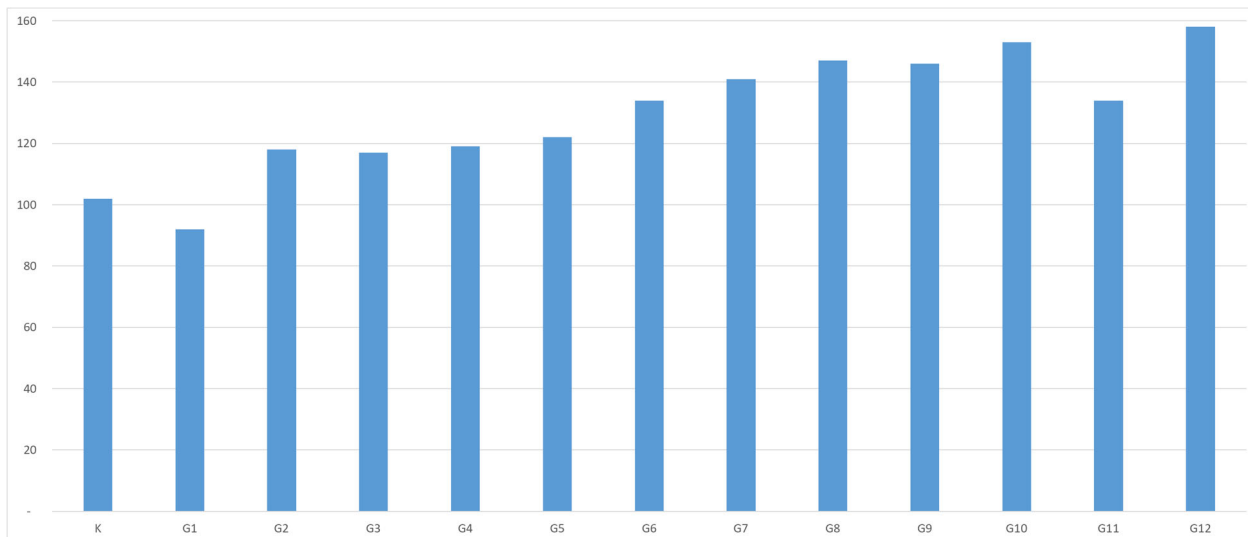


CHART 6: FY2025 ENROLLMENT BY GRADE

Foundation Enrollment

This the number of students who are resident in Harwich or Chatham and attend Monomoy Regional School District (including those who are in Special Education placements), Commonwealth Charter Schools, or other public school districts through the school choice program. These are the students for whom the State determines that Monomoy is fiscally responsible. This figure is used in the State funding formula and in the regional agreement assessment formula. Foundation Enrollment does not include students who attend Cape Cod Regional Technical High School or privately run schools or students who are home-schooled.

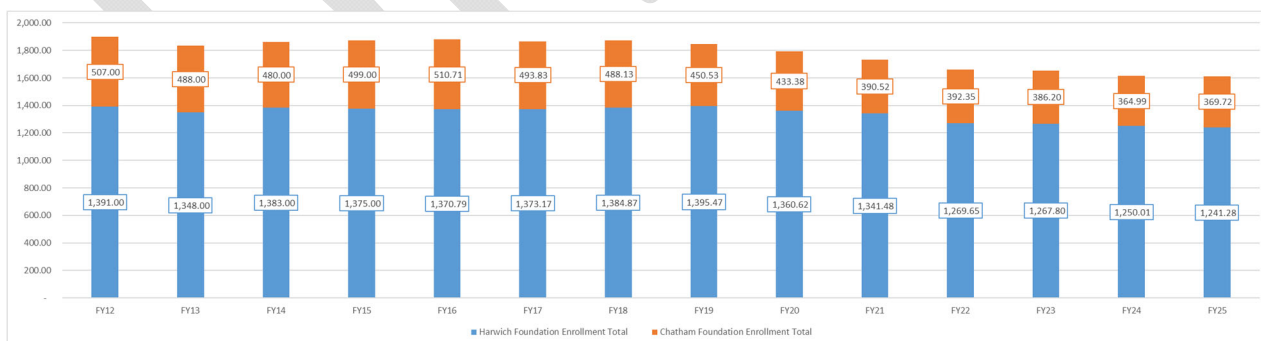


CHART 7: FOUNDATION ENROLLMENT BY TOWN FY2012 TO FY2026

Staffing and Salaries

Although staffing fluctuates from year to year, there were in FY2025 slightly more staff employed in the district than in FY2016.

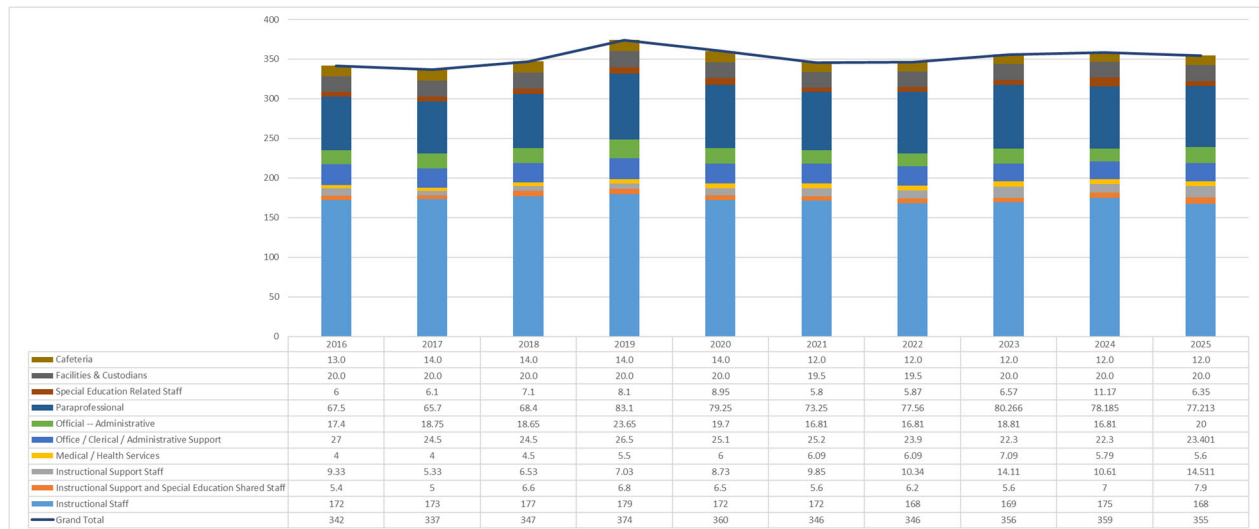


CHART 8: DISTRICT STAFFING BY ROLE, FY2016 TO FY2025

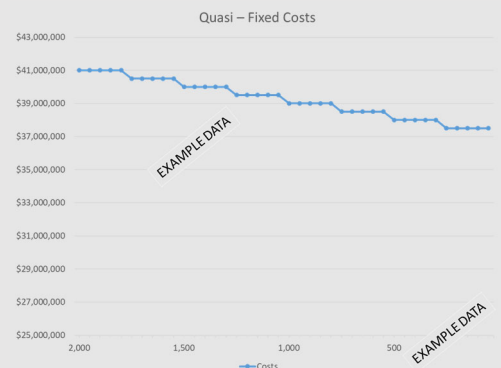
From FY2016 to FY2025, the number of students fell by 198, around 10%. However, that reduction was spread across many grades making it difficult for commensurate staffing reductions to take place (see the explanation of enrollment impact below). At the same time, student needs have increased, particularly since FY2021, driving a need for more specialized staff.

How Does Falling Enrollment Impact the Budget:

Fixed costs vs Variable costs

Most of the district's budget is made up of 'quasi-fixed' costs. Quasi fixed costs are linked to enrollment but not directly. For example 50 fewer students throughout the district does not result in a need for fewer teachers. However, a significant fall in enrollment or a fall concentrated in a particular grade can reduce some costs.

This does not account for inflation or changing student needs.



Staffing Costs

Since the inception of the District, expenditure on staffing remuneration has increased in line with inflation and cost of living on Cape Cod. In FY2025, all staffing salary and health insurance costs were 67% of the total expenditure of the district. This has been relatively consistent since FY2016 (in FY2016, the District made a construction related payment of over \$4,000,000).

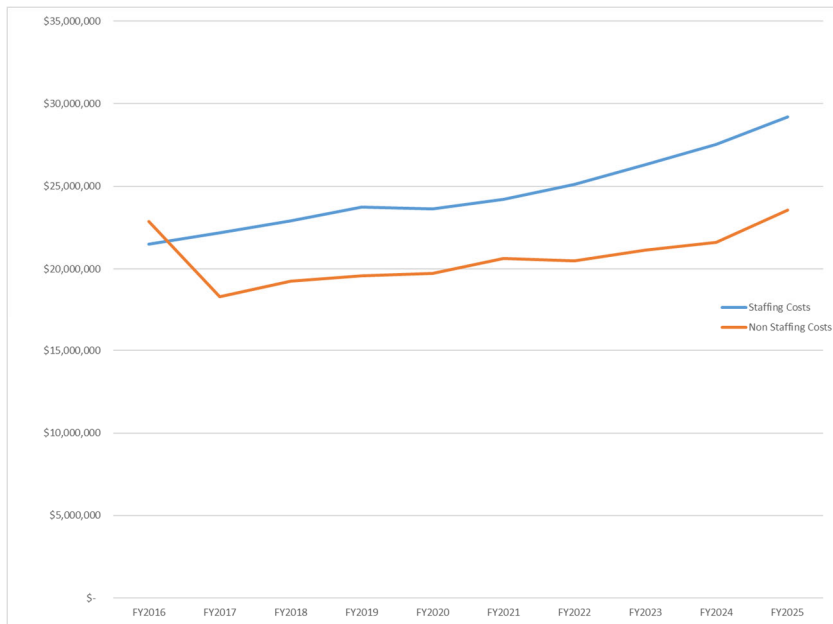


CHART 9: STAFFING VS NON STAFFING EXPENDITURE, ALL FUNDS, FY2016-FY2025

Student Needs

District resources have been required to respond to the changing needs of students. Since the FY2016 the number of students designated by the State as ‘High Needs’¹ has grown from 36.6% to 48%. These changing needs of students have required the district to invest in more staffing for specialist teachers (for example Special Education specialists, and English Language teachers), and in more professional development for staff to develop and improve the capabilities of staff to respond to these increasing needs.

School Choice Enrollment

The School Choice program allows students to choose which public school to attend. Monomoy Regional School District is a net receiver of students, this means that more students from other districts choose to attend Monomoy Regional District Schools, than Monomoy student choose to attend other district schools. The District receives funds for students from other Districts who attend Monomoy RSD’ schools and sends funds to the District’s receiving Monomoy RSD students, around \$6,000 per student.

Both these numbers, i.e. the number of students received into MRSD and the number sent to other districts, have been falling in FY2020. However, the rate at which the number of receiving students has been falling has increased in recent years, in part due to the District’s policy toward School Choice placements and as a result of overall enrollment decline across Cape Cod. From FY2024 to FY2025, the number of Monomoy students choosing to attend other districts increased for the first time since FY2018.

¹ Calculated based on the number of High Needs students, divided by the adjusted enrollment. A student is included in the High Needs group if he or she is designated as either Low Income (prior to 2015, and from 2022 to present), Economically Disadvantaged (from 2015 to 2021), English Learner or Former English Learner, or a Student with Disabilities. A Former English Learner is a student who is not currently an English Learner, but had been at some point in the four previous academic years.

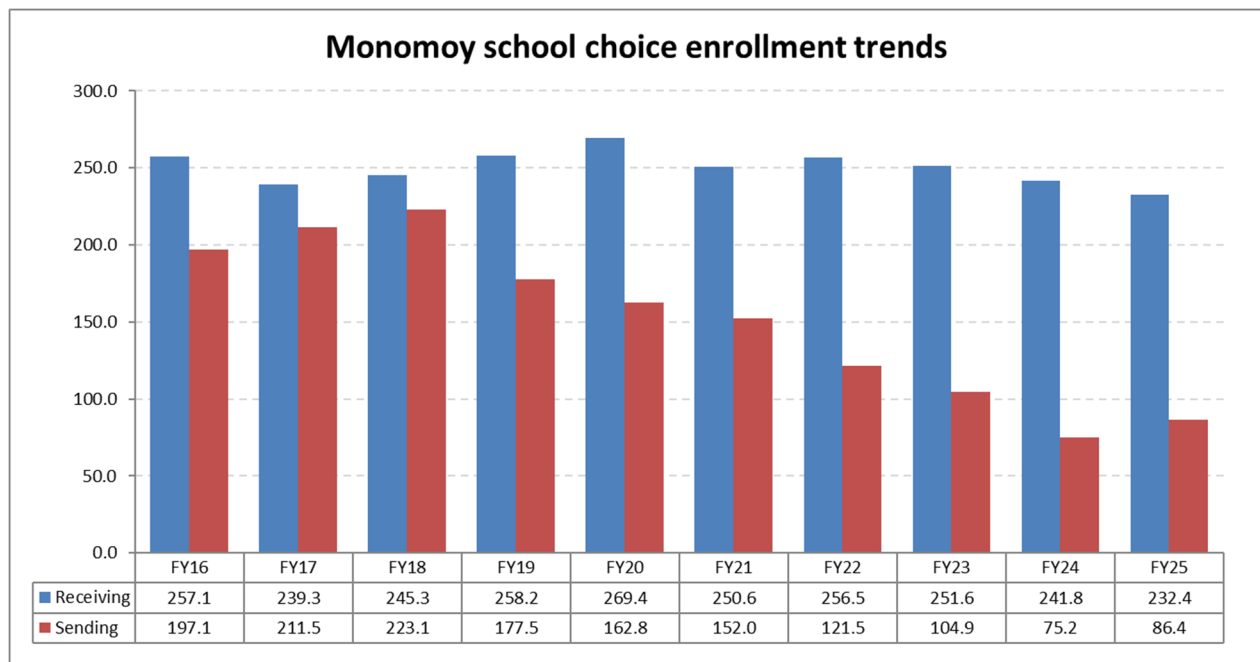


CHART 10: MONOMOY RSD SCHOOL CHOICE ENROLLMENT FY2016 TO FY2025

In FY2025, the number of School Choice students in the district was around 230, however, the highest number of students was in Grades 10 – 12, this was flipped from FY2016 when the highest numbers were in the lower grades.

Monomoy RSD's Approach To Accepting School Choice Students

The District has sought to use School Choice to fill seats in existing classes, not to use School Choice to add more classes. For example, if based on the number of existing enrolled students, a fourth grade class has 16 students, the District will allow School Choice students into the District to increase the enrollment in that class. However, it will not allow so many School Choice students into the school that another class would need to be added. This is the most financially prudent approach as empty seats in existing classes have a very low cost to fill but adding a new class includes adding a new teacher, new resources etc and the costs soon outweigh the financial benefits of the School Choice students.

Inflation

From FY2021 to FY2023, inflation increased significantly, reaching over 10% in June FY2022. This drove an increase in supplies and services that the District purchases and had a secondary impact as it increased the cost of living for staff.

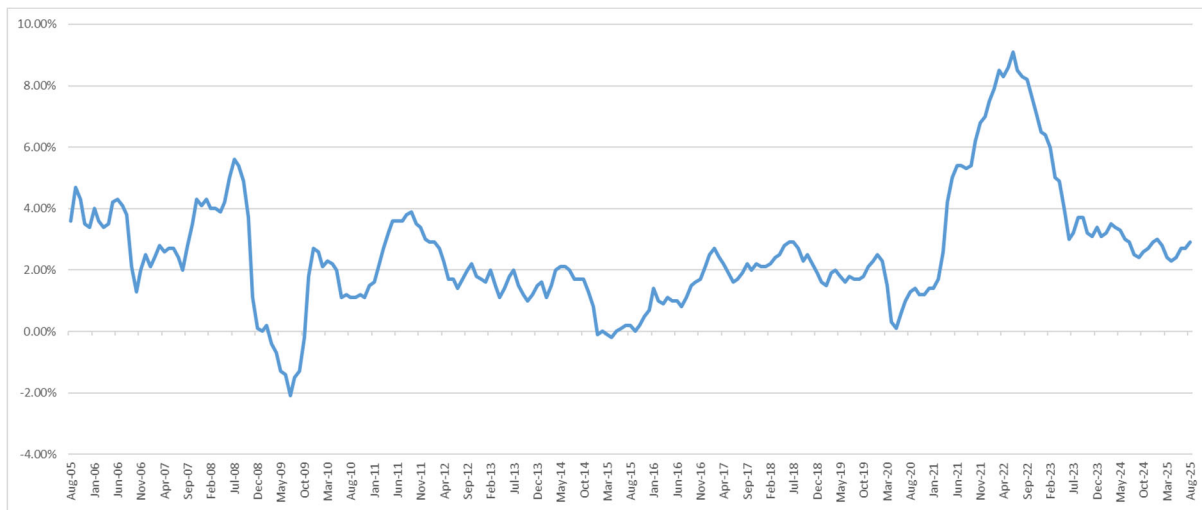


CHART 11: 12-MONTH PERCENTAGE CHANGE, CONSUMER PRICE INDEX, ALL CATEGORIES, FY2005 – FY2025

State Funding

Chapter 70 is the State's primary vehicle for funding public education. It calculates how much should be spent on each school district and then determines how much should be paid by the local communities and how much should be paid by the State. Within the formula is a provision that ensures that District's a minimal increase in funding even in the event of declining enrollment. If due to a lower enrollment from one year to the next, a District would receive less Chapter 70 Aid than in the previous year, there is a per pupil minimum increase. In FY2026 this was \$150, and this was the basis of Monomoy RSD's Chapter 70 Aid.

The actual amount of aid received by the District can differ from that estimated for the budget, when, for example, there are changes to the State budget after the District budget has been set. In this case, any excess in funding would flow to Excess and Deficiency.

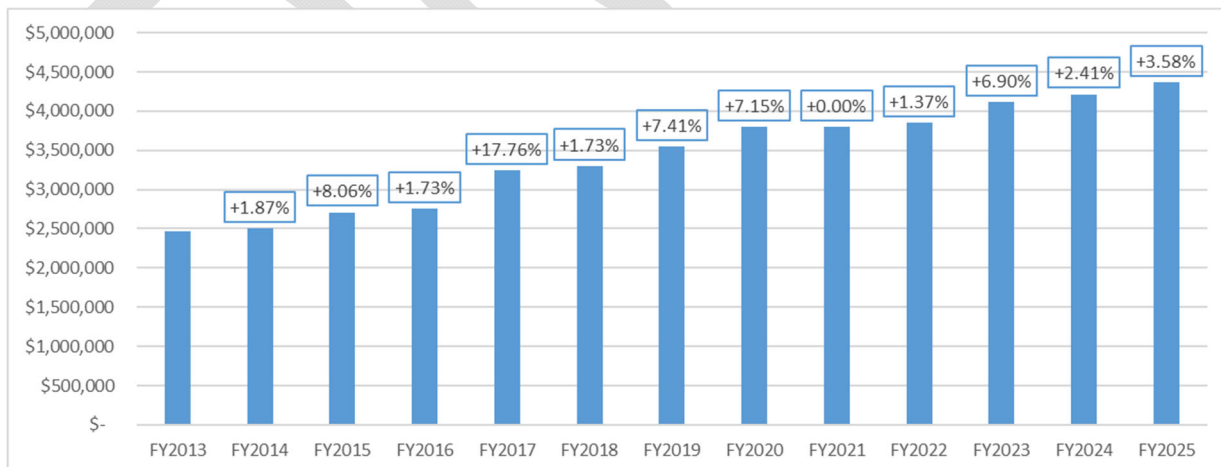


CHART 12: CHAPTER 70 AID RECEIVED BY THE DISTRICT.

Excess and Deficiency Funds

The District maintains an Excess and Deficiency Fund from year to year of unexpended funds in the general account. These funds can then be used as a revenue source for the District's proposed budget in the following year. The E&D funds are audited every year and can only be relied upon as a revenue source after they have been certified by the State Commissioner of Revenue.

At the end of FY2024, the amount of excess and deficiency for the District was certified as \$2,385,236. Of this \$1,000,000 was budgeted as revenue for the FY2026 budget, this was \$200,000 more than the \$800,000 that had been budgeted as revenue for the FY2025 budget.

FY	E&D budgeted for use in that year.	Certified E&D at the end of the year
FY2014	\$0	\$1,401,630
FY2015	\$0	\$967,615
FY2016	\$600,000	\$1,665,707
FY2017	\$331,821	\$1,891,678
FY2018	\$371,326	\$1,592,984
FY2019	\$705,000	\$2,060,227
FY2020	\$550,000	\$2,142,688
FY2021	\$850,440	\$1,836,598
FY2022	\$800,000	\$2,491,110
FY2023	\$800,000	\$2,337,113
FY2024	\$800,000	\$2,385,236
FY2025	\$800,000	\$1,919,357 (est)
FY2026	\$1,000,000	

TABLE 6: EXCESS AND DEFICIENCY TOTAL FY2014 TO FY2026