

**Ayer Shirley RSD FY26 Re-Certified Budget
12-17-25**

EXPENSES						
General Fund	Certified	RSC Certified	ASRSD Re-Certified			Notes
Net School Spending	FY24 3/7/23	FY25 3/27/24	FY26 Budget 12/17/25	Change from FY26 3/19/25	%	
Central Office - RSC Contract Negotiations	1,095,848	1,363,984	388,945	\$ -	0.0%	
District Instruct. & Services	984,181	1,076,252	1,270,334	\$ -	0.0%	\$58,000 EL salary, \$90k 1.0 FTE Grant Coord.
Business	376,788	384,214	409,500	\$ -	0.0%	
Risk Management	5,208,751	5,512,956	6,039,760	\$ -	0.0%	Health insurance 12% increase
Technology	518,599	518,599	526,096	\$ -	0.0%	
Facilities	1,924,832	1,908,992	1,952,236	\$ -	0.0%	\$16k Maint. & Custodial Supplies
Special Education	3,622,785	3,682,785	3,877,167	\$ -	0.0%	\$60k for Collab. Tuitions / Circuit Breaker reduction
Early Childhood	143,517	143,517	155,239	\$ -	0.0%	
Lura White	2,885,821	2,885,821	3,184,835	\$ -	0.0%	.5 Reading/Math Teacher, 1.0 UA Teacher from Choice
Page Hilltop	3,284,168	3,284,168	3,523,435	\$ -	0.0%	1.0 Reading Teacher, 1.0 UA Teacher from Choice
Middle School	2,800,319	2,900,319	3,240,750	\$ -	0.0%	Bryt Counselor, 1.0 FTE UA from Choice
High School	3,760,575	3,830,161	4,172,118	\$ -	0.0%	Bryt Counselor & Math Text
Other Districts	1,680,000	1,830,000	1,708,108	\$ -	0.0%	
Transfer to Capital Stabilization Fund	300,000		226,067	\$ -	0.0%	
Transfer to General Fund (Salaries)		350,000	400,000	\$ 400,000	0.0%	\$105,823 add'l Ch. 70 funding + Gen. Fund add'l revenue
Transfer to SpEd Reserve Fund			59,033	\$ -	0.0%	
	28,586,184	29,671,768	31,133,623	\$ 400,000	1.3%	
Non-Net School Spending						
	RSC Certified	RSC Certified	ASRSD Re-Certified			
	FY24 3/7/23	FY25 3/27/24	FY26 Budget 12/17/25	Change from FY26 3/19/25	%	
Transportation	1,912,000	2,057,000	2,165,000	\$ -	0.0%	Transportation Assess. Formula
Capital - Debt (Excluded)	1,694,382	1,921,735	1,921,735	\$ -	0.0%	Debt Assessment Formula
Capital - Interest (Not Excluded)				\$ -	0.0%	Capital Assessment Formula
	3,606,382	3,978,735	4,086,735	\$ -	0.0%	
Total	32,192,566	33,650,503	35,220,358	\$ 400,000	1.1%	

REVENUE						
General Fund Revenue	FY24 3/7/23	FY25 3/27/24	FY26 12/17/25	Change from FY26 3/19/25	%	Notes
Chapter 70	8,501,531	8,603,831	8,993,333	\$ 105,823	1.2%	FY26 Gov. H1 Budget + \$150 per pupil add'l Ch.70
Charter Tuition Reimbursement	90,000	150,000	163,524	\$ 51,780	46.3%	FY26 Final Cherry Sheet
Regional Transportation Reimbursement	500,000	485,282	703,044	\$ 167,762	31.3%	FY25 carry forward pymt of \$324,578 +FY26 1/2 pymt
McKinney-Vento Reimbursement			11,122	\$ 11,122		FY25 carry forward pymt of \$11,122
Medicaid	175,000	106,000	85,000	\$ 313	0.4%	5 year avg.
Depository Interest			60,000	\$ 60,000		5 year avg.
Interest - Local Receipts			3,200	\$ 3,200		
E&D - Transfer to General Fund (Salaries)		350,000	0	\$ -		
E&D - Transfer to Capital Stabilization Fund	300,000		226,067	\$ -	0.0%	
E&D - Transfer to SpEd Reserve Fund			59,033	\$ -	0.0%	
	9,566,531	9,695,113	10,304,323	\$ 400,000	4.0%	
Assessment						
	FY24 3/7/23	FY25 3/27/24	FY26 12/17/25	Change from FY26 3/19/25	%	Notes
Operating	20,931,652	22,033,655	22,994,300	\$ -	0.0%	
Capital (Debt) Excluded	1,694,382	1,696,004	1,921,735	\$ -	0.0%	
Total	22,626,034	23,729,659	24,916,035	\$ -	0.0%	
Other Funds						
	FY24 3/7/23	FY25 3/27/24	FY26 12/17/25	Change from FY26 3/19/25	%	Notes
Revolving	2,041,476	2,041,476	1,721,011	\$ -	0.0%	(see detail page)
Grants	1,266,232	1,266,232	1,166,232	\$ -	0.0%	(see detail page)
Subtotal	3,307,708	3,307,708	2,887,243	\$ -	0.0%	
All Funds - Total	35,500,274	36,958,212	38,107,601	\$ 400,000	1.1%	

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	Operating Assessment	Total	Ayer	Shirley	Formula Source and Shares
1	Required Local Contribution	16,955,476	10,635,704	6,319,772	FY26 Preliminary Ch.70 RLC
2	Net School Spending Above RLC	3,873,824	2,227,449	1,646,375	ASRSD - 57.5/42.5 % (FY26 Allocation)
3	Transportation	2,165,000	1,244,875	920,125	ASRSD - 57.5/42.5 % (FY26 Allocation)
4	Capital: Interest (Not Excluded)				N/A
5	Capital - All Other				ASRSD #5 Allocation Method
	Total	22,994,300	14,108,028	8,886,272	
		FY25 22,033,655	13,379,402	8,654,254	
	increase	960,645	728,626	232,018	
		4.4%	5.4%	2.7%	
	Excluded Debt				
4	Capital: Debt Service	1,921,735	1,195,303	726,432	Calculation on Capital Debt detail page 18
	Total	1,921,735	1,195,303	726,432	Includes Shirley Stab. pymt.
	Operating Assessment & Debt				
		FY25 23,729,659	14,372,112	9,357,547	
	increase	1,186,376	931,219	255,157	
		5.0%	6.5%	2.7%	
	Assessment Element		Basis & Calculation		
1	Required Local Contribution		FY26 from DESE - Based on town income & property value		
2	Net School Spending Above RLC		Foundation Enrollment Share - five year average		
3	Transportation		Foundation Enrollment Share - five year average		
4	Capital: Principal & Interest		50% Found. Enroll. Share and 50% Resid. Enroll. Share MS & HS (Roll. Avg.)		
5	Capital - All Other		Five Yr. Avg. of 50% Found Enroll. Share and 50% Comb. Effort Yield (DESE)		

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Function/Location CENTRAL OFFICE	Certified FY24	RSC Certified FY25	ASRSD FY26 Re-Cert.12/17/25	FTEs	Detail
SCHOOL COMMITTEE (1110)					
Treas./Assist. Salary	12,603	12,603	13,498	Stip.	
Salary - Contract increases	725,000	993,136	0		contract salary increases
Salary - Retirement	45,000	45,000	45,000		
Supplies	1,100	1,100	1,100		
Advertising & Other	4,400	4,400	4,400		
Dues, Registrations	7,100	7,100	7,100		
	795,203	1,063,339	71,098		
SUPERINTENDENT (1210)					
Supt. Salary	177,500	177,500	190,000	1.0	
Salary - Annuity	2,500	2,500	2,500		
Admin. Assist. Salary	71,845	71,845	76,547	1.0	
Postage	1,000	1,000	1,000		
Supplies	3,500	3,500	3,500		
Memberships & Dues	5,300	5,300	5,300		
Services - Software	5,000	5,000	5,000		
Advertising	3,500	3,500	3,500		
Registrations & Conferences	2,500	2,500	2,500		
Travel	3,000	3,000	3,000		
	275,645	275,645	292,847		
LEGAL (1430)					
Legal - Supt./Other	25,000	25,000	25,000		
	25,000	25,000	25,000		
	1,095,848	1,363,984	388,945	2.0	

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Function/Location DISTRICT INSTRUCTION	Certified FY24	RSC Certified FY25	ASRSD FY26 Re-Cert.12/17/25	FTEs	
	CURRICULUM & INSTR.(2110)				
Salary - Asst. Superintendent	144,896	144,896	155,212	1.0	
Salary - Student Services	55,729	124,800	124,800	1.0	.5 FTE in Choice
Salary - Annuity	1,500	1,500	1,500		
	202,125	271,196	281,512		
LEAD TEACHERS (2220)					
Salary - Curriculum Leaders	49,900	49,900	49,900		21 stipends
Salary - Coordinators	6,000	6,000	96,000	1.0	AP Coord., Library Coord.
	55,900	55,900	145,900		
TEACHER SALARY (2305)					
Health Insurance Offset	36,000	36,000	34,000		24 staff at \$2k ea.
Lane Changes	-	-	-		moved to Central salary line
	36,000	36,000	34,000		
SPECIALIST TEACHER (2310)					
Teacher Salary - EL	246,103	269,103	410,843	4.0	plus 10 hrs./wk. part timer
	246,103	269,103	410,843		
SUBSTITUTES (2325)					
Salary - Coordinator & Assist.	8,058	8,058	8,058		
Salary - Teachers - Long Term	37,000	37,000	37,000		
Salary - Other (Nurse Subs.)	8,000	8,000	8,000		
Service - Frontline (Sub software)	7,800	7,800	7,800		\$8,065 in FY21
	60,858	60,858	60,858		
PROF. DEVEL (2357)					
Salary - Subs. Teachers	2,000	2,000	2,000		
Supplies	6,000	6,000	6,000		
Services - Technology	0	0	0		
Services - Consultants	15,000	15,000	15,000		
Course Reimbursement	25,000	25,000	25,000		
Other (Travel/Conf.)	4,000	4,000	4,000		
	52,000	52,000	52,000		
TEXTBOOKS (2410)					
Textbooks	62,000	62,000	62,000		\$34k to District Salary line
	62,000	62,000	62,000		
INSTRUCT. EQUIP. (2420)					
Postage Machine Leases	5,100	5,100	5,100		
Copier Leases	57,536	57,536	57,536		
Copier Supplies	4,975	4,975	4,975		
	67,611	67,611	67,611		
INSTR. SUPPLIES (2430)					
Supplies - 504	2,000	2,000	2,000		
Supplies - EL	4,000	4,000	4,000		FY26 12/17/25
Services - Interpreters, translation	2,800	2,800	2,800		
	8,800	8,800	8,800		
OTHER INSTRUCT. (2440)					
Services - Teachpoint	5,670	5,670	5,670		
District Travel	4,000	4,000	4,000		
	9,670	9,670	9,670		
INSTRUCT. SOFTWARE (2455)					
Software - Ren. Reading & Math	30,500	30,500	30,500		
Software - Newsela Soc. Studies	27,600	27,600	27,600		new resource
Software - Library (Follett)	5,000	5,000	5,000		
Software - Lexia	7,200	7,200	7,200		
Software - Curriculum Mapping	5,200	5,200	5,200		
	75,500	75,500	75,500		
SCHOOL COUNSELING (2710)					
Director of Guidance	51,714	51,714	0	0.6	new
	51,714	51,714	0		
HEALTH (3200)					
School Physician	4,000	4,000	4,000		
Nurse Leader	45,900	45,900	51,640	0.5	
Supplies	1,000	1,000	1,000		new account
Software - SNAP	5,000	5,000	5,000		add module \$1519
	55,900	55,900	61,640		
	984,181	1,076,252	1,270,334	8.1	

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Function/Location BUSINESS OFFICE	Certified FY24	RSC Certified FY25 3/27/24	ASRSD FY26 Re-Cert.12/17/25	FTEs	
BUSINESS (1410)					
Director - Salary	134,445	134,445	144,029	1.0	
Salary - Coord./Assists.	178,393	178,393	191,095	3.0	
Services - DESE Audit	5,000	5,000	6,000		
Services - Annual Audit	28,000	28,000	30,000		
Services - OPEB Valuation	0	7,426	8,426		every other year
Services - Bank Fees	1,000	1,000	-		
Postage	2,000	2,000	2,000		
Supplies	3,950	3,950	3,950		
Services - Software Support	20,000	20,000	20,000		
Prof. Devel and Travel	4,000	4,000	4,000		
Interest - Bond Antic. Notes	-	-			
	376,788	384,214	409,500	4.0	

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Function/Location RISK MANAGEMENT	Certified FY24	RSC Certified FY25 3/27/24	ASRSD FY26 Re-Cert.12/17/25
RETIREMENT/MEDICARE (5100)			
Middlesex Retirement	545,398	545,398	545,398
Medicare Tax	202,906	202,906	202,906
	748,304	748,304	748,304
EMPLOYEE INSURANCE (5200)			
Health Ins. - Employees	3,940,795	4,200,000	4,704,000
Health Ins. - Retirees	203,044	228,044	250,848
Life Ins. - Employees	3,000	3,000	3,000
Life Ins. - Retirees	50	50	50
Workers Comp.	120,458	120,458	120,458
Unemp. Comp.	60,000	80,000	80,000
Unemp. Admin.	1,500	1,500	1,500
403(b) Admin.	2,200	2,200	2,200
COBRA Admin.	1,000	1,000	1,000
Flex. Spending Admin.	4,000	4,000	4,000
	4,336,047	4,640,252	5,167,056
OTHER INSURANCE (5260)			
Fidelity Bonds	1,000	1,000	1,000
Property	92,700	92,700	92,700
Equip./Umbrella	6,600	6,600	6,600
School Board Liability	4,800	4,800	4,800
General Liability	8,300	8,300	8,300
OPEB Funding	10,000	10,000	10,000
Deductible Reserve	1,000	1,000	1,000
	124,400	124,400	124,400
	5,208,751	5,512,956	6,039,760

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Function/Location	Certified FY24	RSC Certified FY25 3/27/24	ASRSD FY26 Re-Cert.12/17/25	FTEs
TECHNOLOGY				
TECHNOLOGY (1450)				
Salary - Director	105,286	105,286	112,783	1.0
Salary - Coord./Other	182,588	182,588	182,588	3.0
Salary - Webmaster	5,150	5,150	5,150	stip.
Services - Internet/Firewall	33,335	33,335	33,335	
Services - E mail Archive	0	0	0	
Services - Software Subscriptions	8,200	8,200	8,200	
Services - Master Library (Work orders)	4,000	4,000	4,000	
Services - Repair	0	0	0	
Services - Prof. Devel.	5,000	5,000	5,000	
Equip. - Hardware Purchase / Replacement	80,000	80,000	80,000	
Equip. - Network & WiFi	20,000	20,000	20,000	
Equip. - Data Backup	2,000	2,000	2,000	
Other Exp. - Travel	1,500	1,500	1,500	
	447,059	447,059	454,556	
INSTRUCT. TECH. (2451)				
Software	18,000	18,000	18,000	
Supplies	23,000	23,000	23,000	
	41,000	41,000	41,000	
INSTRUCT. SOFTWARE (2455)				
Software - Student Admin (Rediker)	30,540	30,540	30,540	
	30,540	30,540	30,540	
	518,599	518,599	526,096	4.0

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Function/Location FACILITIES	Certified FY24	RSC Certified FY25 3/27/24	ASRSD FY26 Re-Cert.12/17/25	FTEs
CUSTODIAL (4110)				
Facilities Coord.	93,224	93,224	99,861	1.0
Admin. Asst. - Salary	37,440	21,600	21,600	0.5
Cust. - LAW	128,544	128,544	133,686	3.0
Cust. - PH	178,107	178,107	179,355	4.0
Cust. - MS	107,120	107,120	111,405	3.0
Cust. - HS	172,216	172,216	179,105	4.5
Cust. - Maint./Tech.	26,718	26,718	27,787	0.5
Cust. - Shift Diff.	9,152	9,152	9,152	
Cust. - OT	10,000	10,000	10,000	
Cust. - Vac./Sick Cov.	41,456	41,456	41,456	
Cust. - Summer	13,440	13,440	13,440	
Cust. - Clothing Reim.	5,500	5,500	5,500	
Supp./Travel - District	10,000	10,000	10,000	
Supplies - LAW	7,500	7,500	10,000	
Supplies - PH	10,000	10,000	10,000	
Supplies - MS	7,500	7,500	10,000	
Supplies - HS	10,000	10,000	10,000	
	867,917	852,077	882,347	
HEAT (4120)				
Gas - PH	76,368	76,368	76,368	
Oil - LAW	80,127	80,127	80,127	
Gas - MS	55,000	55,000	55,000	
Gas - HS	64,000	64,000	64,000	
	275,495	275,495	275,495	
UTILITIES (4130)				
Telephone - Services	40,540	40,540	40,540	
Telephone - Supplies	9,000	9,000	9,000	
Septic - LAW	3,000	3,000	3,000	
Water/Sewer - LAW	6,400	6,400	6,400	
Water/Sewer - MS	10,000	10,000	10,000	
Water/Sewer - PH	9,000	9,000	9,000	
Water/Sewer - HS	13,000	13,000	13,000	
Electricity - PH	60,000	60,000	60,000	
Electricity - LAW	47,500	47,500	47,500	
Electricity - MS	86,108	86,108	86,108	
Electricity - HS	136,500	136,500	136,500	
Gas - PH	6,000	6,000	6,000	
Gas - LAW	4,000	4,000	4,000	
	431,048	431,048	431,048	
GROUNDS (4210)				
Salary - Grounds	24,677	24,677	26,651	0.5
Services	2,000	2,000	2,000	
Supplies	20,000	20,000	20,000	
	46,677	46,677	48,651	
MAINTENANCE (4220)				
Service Contracts - Dist.	26,986	26,986	26,986	
Service Contracts LAW	25,000	25,000	25,000	
Service Contracts MS	25,000	25,000	25,000	
Service Contracts PH	29,500	29,500	29,500	
Service Contracts HS	65,000	65,000	65,000	
Supplies District	10,750	10,750	10,750	
Supplies LAW	1,000	1,000	5,000	
Supplies PH	2,000	2,000	5,000	
Supplies MS	1,000	1,000	5,000	
Supplies HS	12,000	12,000	12,000	
Repairs - Plumbing	17,500	17,500	17,500	
Repairs - Electrical	10,000	10,000	10,000	
Repairs - Boilers/HVAC	20,000	20,000	20,000	
Repairs - Elev./Lifts	15,000	15,000	15,000	
Repairs - Fire Protect.	10,000	10,000	10,000	
Repairs - Trash	21,000	21,000	21,000	
Repairs - Other	11,959	11,959	11,959	
	303,695	303,695	314,695	
	1,924,832	1,908,992	1,952,236	17.0

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Function/Location SPED	Certified FY24	RSC Certified FY25 3/27/24	ASRSD FY26 Re-Cert.12/17/25	FTEs	Detail
LEGAL (1430)					
Legal - SPED	20,000	20,000	20,000		FY19 actual \$25,652
	20,000	20,000	20,000		
SPED DIRECTOR (2110)					
Director & Coord. - Salary	135,000	135,000	144,612	1.0	
Secretary - Salary	83,267	83,267	86,598	2.0	
Secretary - Sub. Salary	500	500	500		
Services Medicaid	6,000	6,000	6,000		
Services Misc.	2,783	2,783	2,783		
Software - eStar	9,000	9,000	9,000		
Supplies	6,000	6,000	6,000		
Postage	4,320	4,320	4,320		
Dues, Registrations	3,225	3,225	3,225		
Travel	4,000	4,000	4,000		
	254,095	254,095	267,038		
SPED TEACHERS (2310)					
Summer Salary	30,600	30,600	31,824		
	30,600	30,600	31,824		
TEAM LEADER (2315)					
Salary - Team Chairs	168,000	168,000	174,720	2.0	
	168,000	168,000	174,720		
MEDICAL/THERAPY(2320)					
Teacher Salary	331,500	331,500	405,329	4.0	
Spec. Salary	64,907	64,907	144,285	2.0	1.0 plus Adaptive PE
Services - ABA	20,000	20,000	20,000		
Services - Home/Hosp. Tutoring	10,000	10,000	10,000		
Services - FLLAC	85,000	85,000	85,000		
Services - Vision	55,000	55,000	55,000		
Services - Hear./Biling./Ind. Evals.	7,200	7,200	7,200		
Services - Vocational	10,000	10,000	10,000		
Supplies	11,033	11,033	11,033		
Equipment	7,025	7,025	7,025		
	601,665	601,665	754,872		
PARA. (2330)					
Salary - Summer	17,000	17,000	17,680		
	17,000	17,000	17,680		
PROF. DEVEL. (2357)					
Services	5,000	5,000	5,000		
	5,000	5,000	5,000		
INSTR. SUPPLIES (2430)					
Classroom Supplies - District	6,500	6,500	6,500		
	6,500	6,500	6,500		
INSTRUCT. TECH. (2455)					
Software - District	1,000	1,000	1,000		
Hardware - District	3,000	3,000	3,000		
	4,000	4,000	4,000		
PSYCHOLOGICAL (2800)					
Psych. Salary	161,893	161,893	161,893	2.0	
Services Testing	14,000	14,000	14,000		
Services - Referral / Prevention	12,000	12,000	12,000		
Supplies	5,000	5,000	5,000		
Travel	1,500	1,500	1,500		
	194,393	194,393	194,393		
TUITION - PUBLIC (9100)					
Tuition Public School	35,000	35,000	35,000		
	35,000	35,000	35,000		
TUITION - OUT OF STATE (9200)					
Tuition Out-of-State	1,000	1,000	1,000		
	1,000	1,000	1,000		
TUITION - PRIVATE (9300)					
Tuition Private Day/Summer	992,180	992,180	951,788		
Tuition Private Residential	417,626	417,626	417,626		
	1,409,806	1,409,806	1,369,414		
TUITION - COLLAB. (9400)					
Collaborative Day/Summer	875,726	935,726	995,726		
	875,726	935,726	995,726		\$650k available in Circuit Bre
	3,622,785	3,682,785	3,877,167	13.0	

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Function/Location	Certified FY24	RSC Certified FY25 3/27/24	ASRSD FY26 Re-Cert.12/17/25	FTEs	Detail
EARLY LEARNING					
PS/PK TEACHER (2310)					
Salary PS/PK - Integ. (PH)	141,017	141,017	152,739	2.0	1.0 FTE in Revolving
Salary PS/PK - Sep. (LAW)	0	0	0		
	141,017	141,017	152,739		
PARA. (2330)					
Salary PS/PK (PH)	0	0	0		1.0 FTE - 262 Grant, 1.5 FTE
	0	0	0		
INSTR. SUPPLIES (2430)					
Classroom Supplies	2,500	2,500	2,500		
	2,500	2,500	2,500		
	143,517	143,517	155,239	2.0	

**Ayer Shirley RSD FY26 Re-Certified Budget
12-17-25**

Function/Location Lura A. White	Certified FY24	RSC Certified FY25 3/27/24	ASRSD FY26 Re-Cert.12/17/25	FTEs	Detail
PRINCIPAL (2210)					
Principal Salary	114,750	114,750	122,922	1.0	
Assist. Prin. Salary	97,000	97,000	107,000	1.0	
Admin. Assist. Salary	54,588	54,588	56,772	1.5	\$500 summer hours
Admin. Assist. - Substitute	500	500	500		
Starbase Transportation	5,000	5,000	5,000		
Supplies	1,300	1,300	1,300		
Postage	1,350	1,350	1,350		
Other	1,250	1,250	1,250		
Travel	1,500	1,500	1,500		
	277,238	277,238	297,594		
CURRICULUM LEADERS (2220)					
Salary	0	0	0		moved to District budget
	0	0	0		
CLASSROOM TEACHER (2305)					
Teacher Salary - K to 5	1,273,924	1,273,924	1,419,965	18.0	
Teacher Salary - Unified Arts	284,919	284,919	341,428	4.0	
Tutor Salary	1,500	1,500	1,500		
	1,560,343	1,560,343	1,762,893		
SPECIALIST TEACHER (2310)					
Teacher Salary - Reading	37,882	37,882	75,382	1.0	
Teacher Salary - SPED	410,534	410,534	426,955	6.0	
	448,416	448,416	502,337		
SPECIALIST TEACHER (2320)					
Teacher Salary - Speech	156,228	156,228	162,477	2.0	
	156,228	156,228	162,477		
SUBSTITUTES (2325)					
Salary - Reg. Ed. Teach. - LAW	13,000	13,000	13,000		
Salary - Sp. Ed. Teach. - LAW	4,000	4,000	4,000		
	17,000	17,000	17,000		
PARA. (2330)					
Para. Salary - K	60,000	60,000	62,400	3.0	
Para. Salary - Lunch/Recess	12,642	12,642	12,642	0.4	
Para. Salary - SPED	45,000	45,000	45,000	2.0	
Salary - Reading	0	0	0	0.0	Haigh
Subs. - LAW	10,000	10,000	10,985		
Para. Salary - Services	38,000	38,000	38,000		2.0 Merrimack Intern
	165,642	165,642	169,027		
LIBRARY (2340)					
Para. - Salary	25,924	25,924	26,961	1.0	
Supplies	1,000	1,000	1,000		
	26,924	26,924	27,961		
TEXTBOOKS (2410)					
Textbooks	12,000	12,000	12,000		
	12,000	12,000	12,000		
INSTRUCT. EQUIP (2420)					
Furniture	5,000	5,000	5,000		
	5,000	5,000	5,000		
INSTR. SUPPLIES (2430)					
Gen. School Supplies	14,000	14,000	14,000		
Classroom Supplies	17,000	17,000	17,000		
Classroom Supplies - SPED	2,500	2,500	2,500		
Classroom Supplies - UA	4,000	4,000	4,000		
	37,500	37,500	37,500		
INSTRUCT. SOFTWARE (2455)					
Software	2,000	2,000	2,000		
	2,000	2,000	2,000		
SCHOOL COUNSELING (2710)					
Guidance Salary	100,395	100,395	104,411	1.0	
Supplies	500	500	500		
	100,895	100,895	104,911		
HEALTH (3200)					
Nurse - Salary	71,501	71,501	79,001	1.0	
Salary - Subs.	0	0	0		
Services	0	0	0		
Supplies	3,000	3,000	3,000		
	74,501	74,501	82,001		
STUDENT ACTIVITIES (3520)					
Stipends - Salary	1,634	1,634	1,634		
Supplies	500	500	500		
	2,134	2,134	2,134		
	2,885,821	2,885,821	3,184,835	42.9	

**Ayer Shirley RSD FY26 Re-Certified Budget
12-17-25**

Function/Location Page Hilltop	Certified FY24	RSC Certified FY25 3/27/24	ASRSD FY26 Re-Cert.12/17/25	FTEs	Detail
PRINCIPAL (2210)					
Principal Salary	123,614	123,614	127,322	1.0	
Assist. Prin. Salary	96,500	96,500	103,371	1.0	
Admin. Assist. Salary	80,409	80,409	83,625	2.0	\$500 summer hours
Admin. Assist. Sub. Salary	500	500	500		
Starbase Transportation	7,000	7,000	7,000		
Supplies	5,500	5,500	5,500		
Travel	1,500	1,500	1,500		
Dues, Registrations	1,000	1,000	1,000		
	316,023	316,023	329,818		
CURRICULUM LEADERS					
Salary	0	0	0		moved to District budget
	0	0	0		
CLASSROOM TEACHER (2305)					
Teacher Salary - K - 5	1,770,715	1,770,715	1,776,688	24.0	
Teacher Salary - UA	63,800	63,800	130,958	2.0	4.0 FTE in Choice
Tutor Salary	6,500	6,500	6,500		
	1,841,015	1,841,015	1,914,146		
SPECIALIST TEACHER (2310)					
Teacher Salary - SPED	443,923	443,923	461,517	6.0	
Teacher Salary - Reading	0	0	100,000	1.0	
	443,923	443,923	561,517		
SPEECH & LANGUAGE (2320)					
Teacher - Salary	134,386	134,386	134,386	1.0	
Spec. - Salary	0	0	0		
	134,386	134,386	134,386		
SUBSTITUTES (2325)					
Salary - Reg. Ed. Teach. - PH	18,000	18,000	18,000		
Salary - Sp. Ed. Teach. - PH	6,000	6,000	6,000		
	24,000	24,000	24,000		
PARA. (2330)					
Salary - K	94,542	94,542	97,871	4.0	
Salary - Reading	0	0	0	1.0	moved to LAW
Salary - Lunch/recess	8,405	8,405	30,525	0.4	
Salary - SPED	66,271	66,271	66,271	3	
Subs. - PH	18,000	18,000	18,000		
Salary - Services	0	0	0	0.0	
	187,218	187,218	212,667		
LIBRARY (2340)					
Salary - Para	23,744	23,744	23,744	1.0	
Supplies	2,000	2,000	2,000		
	25,744	25,744	25,744		
TEXTBOOKS (2410)					
Textbooks/Materials	19,275	19,275	19,275		
	19,275	19,275	19,275		
FURNITURE (2420)					
Furniture	5,000	5,000	5,000		
	5,000	5,000	5,000		
INSTR. SUPPLIES (2430)					
Gen. School Supplies	25,000	25,000	25,000		
Classroom Supplies	16,500	16,500	16,500		
Classroom Supplies - SPED	1,500	1,500	1,500		
Classroom Supplies - UA	4,000	4,000	4,000		
	47,000	47,000	47,000		
INSTRUCT. SOFTWARE (2455)					
Software	1,000	1,000	1,000		
	1,000	1,000	1,000		
SCHOOL COUNSELING (2710)					
Guidance Salary	125,300	125,300	130,312	2.0	new add'l 1.0 FTE
Services	500	500	500		
Supplies	1,500	1,500	1,500		
	127,300	127,300	132,312		
HEALTH (3200)					
Nurse - Salary	107,150	107,150	111,436	1.5	.5 Paine 1.0 Naughton
Sal. - Subs.	0	0	0		
Supplies	3,000	3,000	3,000		
	110,150	110,150	114,436		
STUDENT ACTIVITIES (3520)					
Services	1,634	1,634	1,634		
Supplies	500	500	500		
	2,134	2,134	2,134		
	3,284,168	3,284,168	3,523,435	50.9	

**Ayer Shirley RSD FY26 Re-Certified Budget
12-17-25**

Function/Location Middle School	Certified FY24	RSC Certified FY25 3/27/24	ASRSD FY26 Re-Cert.12/17/25	FTEs	Detail
PRINCIPAL (2210)					
Principal Salary	109,650	109,650	117,458	1.0	
Assist. Principal Salary	96,755	96,755	108,160	1.0	
Admin. Assist. Salary	57,656	57,656	59,962	1.5	
Admin. Assist. Sub. Salary	500	500	500		
Postage	4,045	4,045	4,045		
Supplies	6,000	6,000	6,000		
Travel	1,500	1,500	1,500		
	276,106	276,106	297,625		
CURRICULUM LEADERS					
Salary	0	0	0		moved to District budget
	0	0	0		
CLASSROOM TEACHER (2305)					
Teacher Salary	1,397,957	1,397,957	1,548,935	19.0	
Teacher Salary - UA	0	0	47,084	1.0	5.0 FTE School Choice
Tutor Salary	3,500	3,500	3,500		
	1,401,457	1,401,457	1,599,519		
SPECIALIST TEACHER (2310)					
Teacher Salary - SPED	472,609	472,609	594,717	7.0	1 Grant Funded
Teacher Salary - Reading	70,000	70,000	0		
	542,609	542,609	594,717		
SUBSTITUTES (2325)					
Bldg. Based Sub - MS			28,800	1.0	
Salary - Reg. Ed. Teach. - MS	18,000	18,000	18,000		
Salary - Sp. Ed. Teach. - MS	5,000	5,000	5,000		
	23,000	23,000	51,800		
PARA. (2330)					
Salary - Vision Specialist	0	0	0	0.0	1.0 moved to HS
Salary - Lunch/Recess	4,437	4,437	4,437	0.3	
Salary - SPED	268,769	268,769	268,769	12.0	2 FTE grant funded
Subs. - MS	10,000	10,000	10,000		
Salary - Services	19,000	19,000	19,000	1.0	Merrimack Intern
	302,206	302,206	302,206		
LIBRARY (2340)					
Salary - Specialist	27,860	27,860	28,974	1.0	
Books	2,000	2,000	2,000		
Technology	1,500	1,500	1,500		
Supplies	3,318	3,318	3,318		
	34,678	34,678	35,792		
PROF. DEVEL (2357)					
Services	1,000	1,000	1,000		
	1,000	1,000	1,000		
TEXTBOOKS (2410)					
Textbooks/Materials	11,000	11,000	11,000		
	11,000	11,000	11,000		
INSTRUCT. EQUIP (2420)					
Furniture	5,000	5,000	5,000		stand up desks
	5,000	5,000	5,000		
INSTRUCT. SUPPLIES (2430)					
Supplies General	15,000	15,000	15,000		
Supplies Classroom	9,150	9,150	9,150		
Supplies SPED	1,500	1,500	1,500		
Supplies UA	8,317	8,317	8,317		
	33,967	33,967	33,967		
INSTRUCT. SOFTWARE (2455)					
Software	1,300	1,300	1,300		
	1,300	1,300	1,300		
SCHOOL COUNSELING (2710)					
Guidance Salary	62,000	162,000	168,480	2.0	Bryt Cost Share
Other Salary	0	0	26,605		
Services - Naviance	1,000	1,000	1,000		
Supplies	3,105	3,105	3,105		
	66,105	166,105	199,190		
HEALTH (3200)					
Nurse Salary	61,637	61,637	66,025	1.0	
Supplies	3,000	3,000	3,000		
	64,637	64,637	69,025		
ATHLETICS (3510)					
Salary - Assist. Director	0	0	0		
Salary - Coaches	16,965	16,965	18,892		
Salary - Coordinator	1,200	1,200	0		Intramural Coordinator
Supplies	2,400	2,400	2,400		
	20,565	20,565	21,292		
STUDENT ACTIVITIES (3520)					
Stipends - Schedule C Salary	15,689	15,689	16,317		
Services	1,000	1,000	1,000		
	16,689	16,689	17,317		
GRAND TOTAL	2,800,319	2,900,319	3,240,750	48.8	

Ayer Shirley RSD FY26 Re-Certified Budget
12-17-25

Function/Location High School	Certified FY24	RSC Certified FY25 3/27/24	ASRSD FY26 Re-Cert.12/17/25	FTEs	Detail
PRINCIPAL (2210)					
Principal Salary	135,645	135,645	147,989	1.0	
Assist. Principal Salary	117,031	117,031	120,542	1.0	
Admin. Asst. Salary	86,017	86,017	89,458	2.0	
Services	1,000	1,000	1,000		Pick a Time software
Expenses	12,000	12,000	12,000		
Dues, Registrations	18,450	18,450	18,450		MSSAA, NEASC decennial visit
Graduation	11,200	11,200	11,200		
	381,343	381,343	400,639		
CURRICULUM LEADERS					
Salary	0	0	0		moved to District budget
	0	0	0		
CLASSROOM TEACHER (2305)					
Teacher Salary	1,457,157	1,457,157	1,647,446	19.5	
Teacher Salary - UA	592,917	592,917	580,466	9.0	
Tutor Salary	7,210	7,210	7,210		
	2,057,284	2,057,284	2,235,122		
SPECIALIST TEACHER (2310)					
Teacher Salary - SPED	454,574	454,574	472,757	6.0	
	454,574	454,574	472,757		
SUBSTITUTES (2325)					
Bldg. Based Sub - HS			28,800	1.0	
Salary - Reg. Ed. Teach. - HS	18,000	18,000	18,000		
Salary - Sp. Ed. Teach. - HS	3,000	3,000	3,000		
	21,000	21,000	49,800		
PARA. (2330)					
Para. Salary - SPED	132,000	132,000	132,000	9.0	1.0 FTE Grant Funded
Salary - Vision Specialist	0	0	0	0.0	
Detention Monitor	5,000	5,000	5,000		
Subs. - HS	2,000	2,000	2,000		
	139,000	139,000	139,000		
LIBRARY (2340)					
Librarian Salary	0	0	0	1.0	
Services	2,000	2,000	2,000		
Supplies	5,000	5,000	5,000		
	7,000	7,000	7,000		
TEXTBOOKS (2410)					
Math	1,000	1,000	14,146		new text
Humanities/English	3,500	3,500	3,500		
Social Studies	3,386	3,386	3,386		US Gov., text for new history c
Science	6,000	6,000	6,000		
Computer Ed.	0	0	0		
STEM	4,000	4,000	4,000		
World Language	4,000	4,000	4,000		
	21,886	21,886	35,032		
INSTRUCT. EQUIP (2420)					
Furniture	2,500	2,500	2,500		
	2,500	2,500	2,500		
INSTR. SUPPLIES (2430)					
Math	3,000	3,000	3,000		
English	800	800	800		
STEM	4,500	4,500	4,500		
Science	7,000	7,000	7,000		
History / Social Studies	2,125	2,125	2,125		NewsQuiz, Civics supplies
Visual Arts	12,500	12,500	12,500		
Computer Science	4,200	4,200	4,200		
Band / Choir	9,000	9,000	9,000		
PE / Wellness	7,000	7,000	7,000		
Panther Block	2,500	2,500	2,500		
Advisory Block	1,000	1,000	1,000		
Classroom - SPED	1,500	1,500	1,500		
	55,125	55,125	55,125		
INSTRCT. SERVICES (2440)					
Services - MWCC	32,000	32,000	32,000		EMT, Pysch, Early Childhood
Services - MASS Insight	5,000	5,000	5,000		
	37,000	37,000	37,000		
INSTRUCT. SOFTWARE (2455)					
Math	3,190	3,190	3,190		Quizziz
ELA	3,000	3,000	3,000		new
Edgenuity - VHS	15,000	15,000	15,000		FY19 actual \$24,300
	21,190	21,190	21,190		
SCHOOL COUNSELING (2710)					
Guidance Salary	117,414	150,000	207,714	2.0	
Secretary Salary	47,741	47,741	47,741	1.0	
Services - Naviance	4,000	4,000	4,000		
Supplies	3,105	3,105	3,105		
Travel	150	150	150		
Dues	25	25	25		
	172,435	205,021	262,735		
HEALTH (3200)					
Nurse - Salary	50,000	87,000	88,683	1.0	
Supplies	3,000	3,000	3,000		
	53,000	90,000	91,683		
HS ATHLETICS (3510)					
Salary - Athletic Director	97,526	97,526	112,320	1.0	
Salary - Coaches - Prof. Staff	73,482	73,482	76,796		employees
Salary - Coaches (contracted)	30,307	30,307	30,307		
Salary - Trainer	26,523	26,523	27,584	0.5	
Supplies - Trainer	5,000	5,000	5,000		
Services - Officials	15,000	15,000	20,000		plus \$20,000 from HS revolving
Transportation	10,700	10,700	10,700		plus \$10,000 from HS revolving
Supplies	17,100	17,100	17,100		plus \$10,000 from HS revolving
Insurance	4,500	4,500	4,500		
Other Expense	26,900	26,900	26,900		FY19 actual \$35,708
	307,038	307,038	331,207		
STUDENT ACTIVITIES (3520)					
Stipends - Clubs, Extra-curricular	28,200	28,200	29,328		
EMT Course	0	0	0		move \$8k to MWCC line
Services	1,500	1,500	1,500		
Supplies	500	500	500		
	30,200	30,200	31,328		
	3,760,575	3,830,161	4,172,118	55.0	

**Ayer Shirley RSD FY26 Re-Certified Budget
12-17-25**

Function/Location TUITION OUT	Certified FY24	RSC Certified FY25 3/27/24	ASRSD FY26 Re-Cert.12/17/25
OTHER DISTRICTS (9100)			
Tuition - Choice	710,000	630,000	630,000
Tuition - Charter	970,000	950,000	1,078,108
ESSER3 Salaries	0	250,000	0
	1,680,000	1,830,000	1,708,108

**Ayer Shirley RSD FY26 Re-Certified Budget
12-17-25**

Function 3300 Transportation	Certified FY24	RSC Certified FY25 3/27/24	ASRSD FY26 Re-Cert.12/17/25
Reg. Trans. In District	927,000	1,027,000	1,075,000
Out of District (Homeless)	25,000	30,000	50,000
SPED Transportation	960,000	1,000,000	1,040,000
	1,912,000	2,057,000	2,165,000

**Ayer Shirley RSD FY26 Re-Certified Budget
12-17-25**

Source/Function REVOLVING FUNDS	Certified FY24	RSC Certified FY25 3/27/24	ASRSD FY26 Re-Cert.12/17/25	FTEs
CIRC. BREAKER				
Collab. Tuition (9400)	975,109	975,109	886,152	
	975,109	975,109	886,152	
SCHOOL CHOICE				
LAW Teacher Salary (2305)	0	0	0	4.0
PH Teacher Salary (2305)	242,044	242,044	0	
MS Teacher Salary (2305)	510,164	510,164	550,000	
Director of Guidance	29,300	29,300	0	
Director of Early Education	0	0	0	
	781,508	781,508	550,000	
ACP/EXT. DAY				
PH/LAW Heat (4120)	17,000	17,000	17,000	
PH/LAW Electric (4130)	28,000	28,000	28,000	
Retirement (5100)	15,720	15,720	15,720	
Health Insurance - ACP				
	60,720	60,720	60,720	
EARLY LEARN. CTR.				
Teacher Salary (2305)	83,239	83,239	83,239	1.0
Spec. PS/PK Salary (2330)	25,500	25,500	25,500	1.5
	108,739	108,739	108,739	
RENT				
Heat PH (4120)	42,000	42,000	42,000	
Heat LAW (4120)	8,000	8,000	8,000	
	50,000	50,000	50,000	
MS ATHLETICS				
Salary & Services (3510)	10,000	10,000	10,000	
	10,000	10,000	10,000	
HS ATHLETICS				
Services (3510)	20,000	20,000	20,000	
Supplies (3510)	15,400	15,400	15,400	
Travel (3510)	20,000	20,000	20,000	
	55,400	55,400	55,400	
RETIREMENT BENEFITS				
OPEB Contribution (5200)	0	0	0	
	0	0	0	
Total	2,041,476	2,041,476	1,721,011	6.5
TRANSFERS TO RESERVED FUNDS - NON				
CAPITAL STABILIZATION FUND				
Maintenance of Bldgs. (4220)	300,000	0	226,067	
	300,000	0	226,067	
SPECIAL ED. RESERVE FUND				
Tuition - Private (9300)			59,033	
	0	0	59,033	
Total Reserved Fund Transfers	300,000	-	285,100	0.0

**Ayer Shirley RSD FY26 Re-Certified Budget
12-17-25**

Capital - Facil. Debt	Total	Ayer	Shirley	Allocation Per Agreement
Principal & Interest - HS Reno.	1,392,725	892,485	500,240	Based on 50% Found. Enroll & 50% Resid. Enroll. Appropriation From Shirley Stabilization Fund
Shirley Stab. Fund - HS Reno.	-13,640		-13,640	
Total Principal & Interest HS Reno.	1,379,085	892,485	486,600	
Principal & Interest - HS Field Project	542,650	302,818	239,832	Based on 50% Found. Enroll & 50% Resid. Enroll. Appropriation From Ayer CPA Fund
Ayer CPA pymt. (completed)	0	0		
Total Principal & Interest HS Field Project	542,650	302,818	239,832	
FY26 Total	1,921,735	1,195,303	726,432	
FY25 Total	1,921,735	1,195,303	726,432	
FY24 Total	1,694,382	987,214	707,168	

			Total	Ayer	Shirley	
HS Debt	July, 2025	Prin./Int.	1,392,725	777,190	615,535	HS debt - 55.8% Ayer 44.2% Shirley
		Ayer	0	115,296	(115,296)	Ayer's 56.5% Share of MS Debt of \$204,063 (last year of MS Debt)
		Shirley	(13,640)		(13,640)	Shirley's application of Stab. Fund against debt (to be BOS approved)
		MS & HS Debt Subtotal	1,379,085	892,485	486,600	

FOUNDATION AND RESIDENT ENROLLMENT BLEND

	FY26 Found./Resid. Enroll. Blend	Ayer	Shirley
HIGH SCHOOL	Foundation Enrollment	57.5%	42.5%
	Resident Enrollment	54.1%	45.9%
	50% Blend	55.8%	44.2%
MIDDLE SCHOOL	Foundation Enrollment	57.5%	42.5%
	Resident Enrollment	55.5%	44.5%
	50% Blend	56.5%	43.5%

FOUNDATION AND RESIDENT ENROLLMENT DATA

REGION	Found. Enrc	10/01/21	10/01/22	10/01/23	10/01/24	10/01/25	Share
ALL SCH.	Ayer	929	959	971	972	1040	57.5%
	Shirley	713	699	741	726	719	42.5%
	ASRSD	1642	1658	1712	1698	1759	100.0%
	Ayer	56.6%	57.8%	56.7%	57.2%	59.1%	
	Shirley	43.4%	42.2%	43.3%	42.8%	40.9%	
HIGH SCHOOL	Resid. Enrol	FY21	FY22	FY23	FY24	FY25	Share
	Ayer	173	190	208	225	222	54.1%
	Shirley	162	208	166	166	162	45.9%
	ASRSD	335	398	374	391	384	100.0%
	Ayer	51.6%	47.7%	55.6%	57.5%	57.8%	
	Shirley	48.4%	52.3%	44.4%	42.5%	42.2%	
MIDDLE SCHOOL	Resid. Enrol	FY21	FY22	FY23	FY24	FY25	Share
	Ayer	216	155	181	195	231	55.5%
	Shirley	151	152	155	167	159	44.5%
	ASRSD	367	307	336	362	390	100.0%
	Ayer	58.9%	50.5%	53.9%	53.9%	59.2%	
	Shirley	41.1%	49.5%	46.1%	46.1%	40.8%	

**Ayer Shirley RSD FY26 Re-Certified Budget
12-17-25**

#	FEDERAL GRANTS	ASRSD FY26 Re-Cert.12/17/25	RSC Certified FY25 3/27/24	FTEs	Certified FY24	Certified FY23	Certified FY22
140	Teacher Quality	37,850	37,850		37,850	37,850	82,065
180	Title III English Lang. Acq.	0	0	0.0	0	0	27,856
240	Spec. Educ.	511,873	511,873	16.0	511,873	511,873	477,832
262	Early Childhood	25,275	25,275	1.0	25,275	25,275	24,201
305	Title One	404,375	404,375	2.4	404,375	404,375	494,855
309	Title IV	34,040	34,040		34,040	34,040	68,080
377	ESSER3	0	100,000	0.0	100,000		
		1,013,413	1,113,413	19.4	1,113,413	1,013,413	1,174,889
#	STATE GRANTS	ASRSD FY26 Re-Cert.12/17/25	RSC Certified FY25 3/27/24	FTEs	Certified FY24	Certified FY23	Certified FY22
237	MA Family Network	152,819	152,819	2.2	152,819	152,819	105,900
		152,819	152,819	2.2	152,819	152,819	105,900
	Total	1,166,232	1,266,232	21.6	1,266,232	1,166,232	1,280,789

**Ayer Shirley RSD FY26 Re-Certified Budget
12-17-25**

Found. Enrollment Detail	FY22	FY23	FY24	FY25	FY26		
Ayer Total							
Ayer Vocational*							
Ayer - ASRSD	929	959	971	972	1040		
Shirley Total							
Shirley Vocational*							
Shirley - ASRSD	713	699	741	726	719	5 Yr. Avg.	
Ayer + Shirley - ASRSD	1642	1658	1712	1698	1759		1694
Summary	FY22	FY23	FY24	FY25	FY26		
Ayer - ASRSD	929	959	971	972	1040		974 57.52%
Shirley - ASRSD	713	699	741	726	719		720 42.48%
Ayer - %	56.6%	57.8%	56.7%	57.2%	59.1%		57.52%
Shirley - %	43.4%	42.2%	43.3%	42.8%	40.9%		42.48%
	Oct. 1 2021	Oct. 1 2022	Oct. 1 2023	Oct. 1 2024	Oct. 1 2025		FY22 thru FY26